

OFFICE OF THE CONTROLLER OF BUDGET



NATIONAL GOVERNMENT BUDGET IMPLEMENTATION REVIEW REPORT

FY 2024/2025

AUGUST, 2025




OFFICE OF THE CONTROLLER OF BUDGET



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BUDGET IMPLEMENTATION REVIEW REPORT

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August, 2025

FOREWORD

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

Based on this premise, I present the National Government Budget Implementation Review Report for the 2024/2025 financial year, covering 1 July 2024 to 30 June 2025. We recognise that the financial year commenced with challenges following the withdrawal of Finance Bill 2024, which led to the rationalisation of expenditure through Supplementary Budget I approved on 5 August 2024. This caused a delay in implementing government activities for the year, which should have started in July and subsequent budget revisions in Supplementary II and III, which were approved in March and June 2025, respectively.

This report contains information on the approved budget, receipts into the Consolidated Fund and County Revenue Fund, the total funds released by programmes, actual expenditure and the absorptive capacity of funds by projects. Actual expenditure comprises Consolidated Fund Services and Ministries, Departments and Agencies, further disaggregated into development and recurrent votes. Consolidated Fund Services included public debt, pensions and gratuities, salary, allowances for constitutional office holders, and miscellaneous services.

The data used in preparing this report is from the approved budget and government statistical data annexed to the budget for FY 2024/25, financial and non-financial budget data submitted by Ministries, Departments, and Agencies (MDAs), the report for the Consolidated Fund Services (CFS), and data extracted from the Integrated Financial Management Information System (IFMIS).

The report highlights the key issues that impede seamless budget implementation in FY 2024/25 and provides recommendations to address them. It provides crucial information to the Legislature in its oversight role, the Executive in decision-making, and the public on the state of budget implementation for the national government in FY 2024/25.

Finally, I express my gratitude to all those who have contributed to the preparation of this report. These include the Office of the Controller staff and the Accounting Officers from respective Ministries, Departments and Agencies who submitted budget performance reports for FY 2024/25. This report is available on the Office of the Controller of Budget Website: <https://cob.go.ke>



FCPA Dr. Margaret Nyakang'o, CBS
CONTROLLER OF BUDGET

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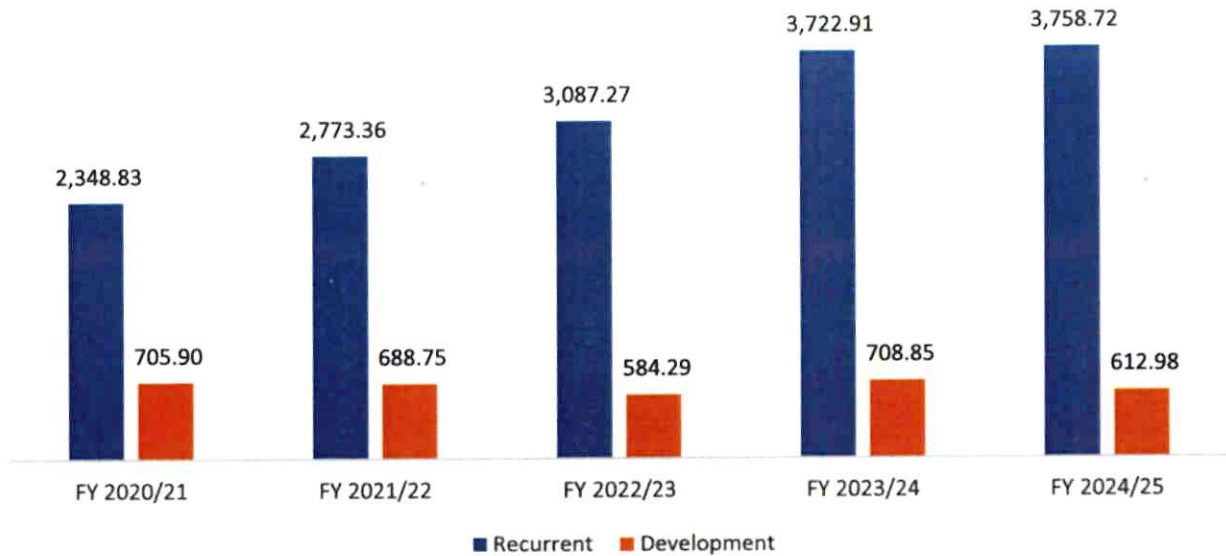
LIST OF ABBREVIATIONS AND ACRONYMS

AfDB	- African Development Bank Group
A-I-A	- Appropriations- in- Aid
ARUD	- Agriculture, Rural and Urban Development
ASALs	- Arid and Semi-Arid Lands
BETA	- Bottom-Up Economic Agenda
Bn	- Billion
BPO	- Business Process Outsourcing
CARA	- County Allocation Revenue Act
CBK	- Central Bank of Kenya
CF	- Consolidated Fund
CFS	- Consolidated Fund Services
CoB	- Controller of Budget
COFOG	- Classification of Functions of Government
CS	- Cabinet Secretary
COVID-19	- Coronavirus Disease
DSSI	- Debt Service Suspension Initiative
EA	- East Africa
EACC	- Ethics and Anti-Corruption Commission
EIICT	- Energy Infrastructure and Information Communications Technology
EPWNR	- Environment Protection Water and Natural Resources
FY	- Financial Year
GECA	- General Economic and Commercial Affairs
GJLO	- Governance, Justice, Law and Order
GoK	- Government of Kenya
HIV	- Human Immunodeficiency Virus Technology Authority
IDA	- International Development Association
IEBC	- Independent Electoral and Boundaries Commission
IFMIS	- Integrated Financial Management Information System
IMF	- International Monetary Fund
IPOA	- Independent Policing Oversight Authority
JSC	- Judicial Service Commission
KeNHA	- Kenya National Highways Authority
KIRDI	- Kenya Industrial Research and Development Institute
KISE	- Kenya Institute of Special Education
KNH	- Kenyatta National Hospital
Kshs	- Kenya Shillings

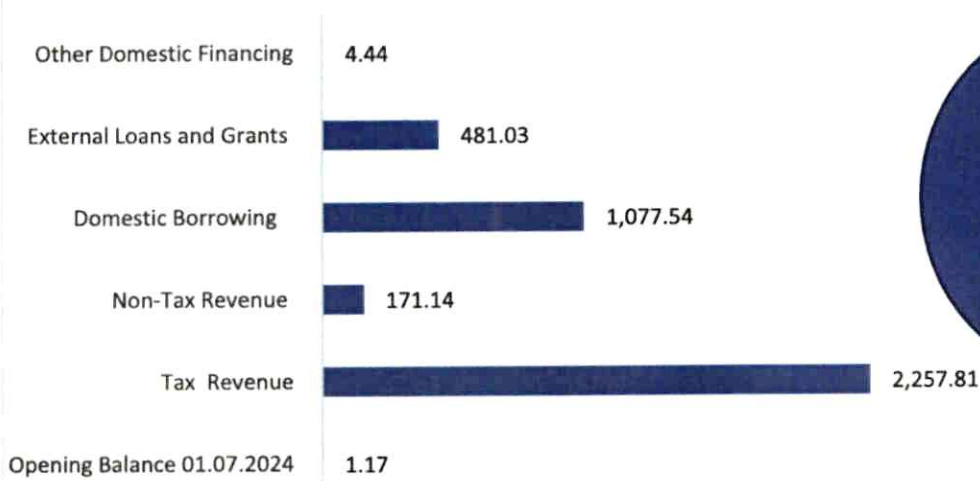
KSG	- Kenya School of Government
MDAs	- Ministries, Departments, and Agencies
MDACs	- Ministries, Departments, Agencies and Counties
Mn	- Million
MPARD	- Mombasa Port Area Road Development
MSME	- Micro, Small, and Medium Enterprises
MTEF	- Medium Term Expenditure Framework
MTP	- Medium Term Plan
NCPB	- National Cereals and Produce Board
NGBIRR	- National Government Budget Implementation Review Report
NGEC	- National Gender and Equality Commission
NIS	- National Intelligence Service
NLC	- National Land Commission
NMS	- Nairobi Metropolitan Services
NPSC	- National Police Service Commission
OCOB	- Office of the Controller of Budget
ODPP	- Office of the Director of Public Prosecutions
ORPP	- Office of the Registrar of Political Parties
PAIR	- Public Administration and International Relations
PDF	- Portable Document Format
PE	- Personnel Emoluments
PFM	- Public Finance Management
PPG	- Public and Publicly Guaranteed
PS	- Public Service Superannuation Scheme
RIVATEX	- Rift Valley Textile
RMNCAH	- Reproductive, Maternal, New-born Child, and Adolescent Health
SACCO	- Savings and Credit Cooperative Organisation or Society
SAGAs	- Semi-Autonomous Government Agencies
SAM	- Salaries, Allowances, and Miscellaneous
SC	- State Corporation
SDR	- Special Drawing Rights
SME	- Small and Medium Enterprises
SOE	- State-Owned Enterprise
SPCR	- Social Protection Culture and Recreation
Tn	- Trillion
TSC	- Teachers Service Commission
TVET	- Technical Vocational and Education Training
USA	- United States of America

KEY HIGHLIGHTS

BUDGET TREND FROM FY 2020/21 TO FY 2024/25 (Kshs.Bn)

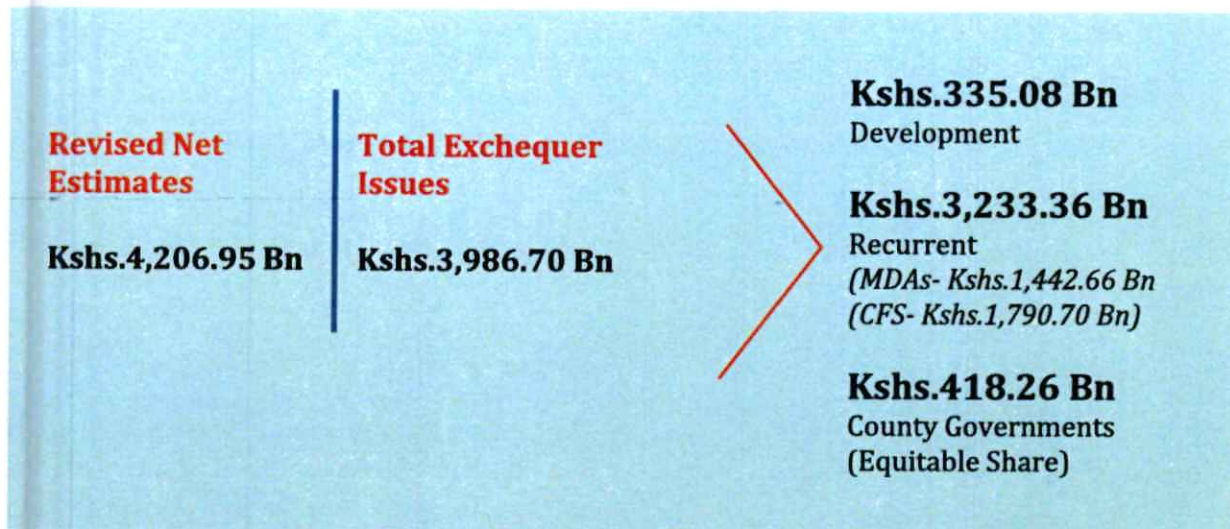


RECEIPTS INTO THE CONSOLIDATED FUNDS THE FY 2024/25 (KSHS.Billion)



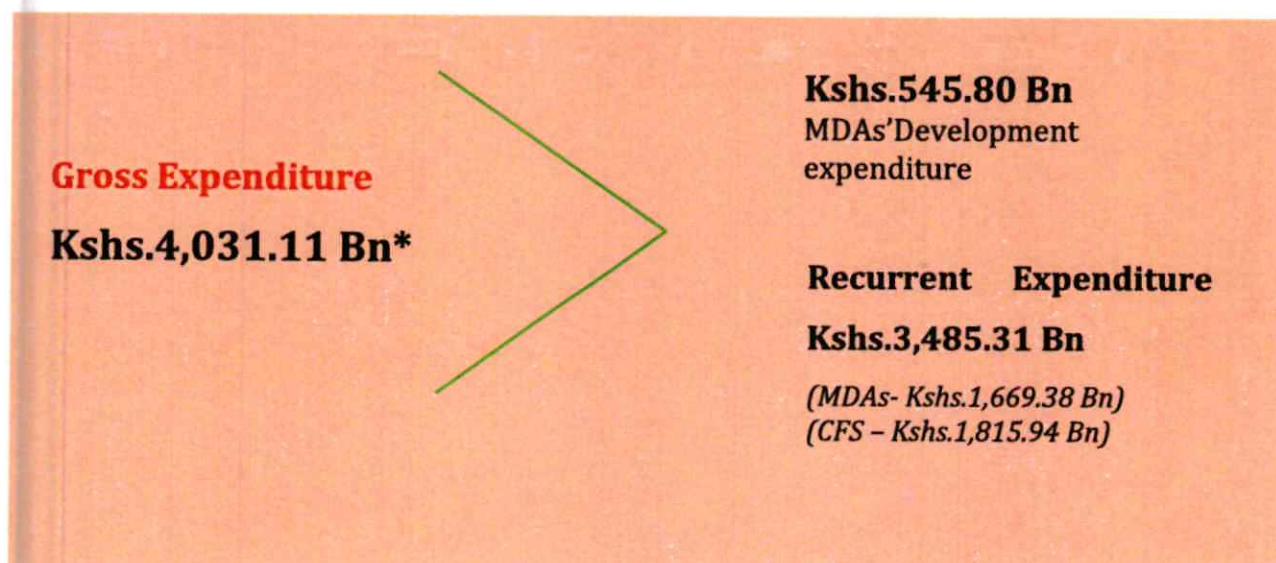
Receipts into the consolidated Fund (Kshs. 3,993.13 Bn) or 95% of the Revised Net Estimates of KShs. 4.21 trillion

EXCHEQUER ISSUES FROM THE CONSOLIDATED FUND IN THE FY 2024/25



Source: National Treasury

NATIONAL GOVERNMENT EXPENDITURE FOR FY 2024/25



Source: Ministries, Departments and Agencies

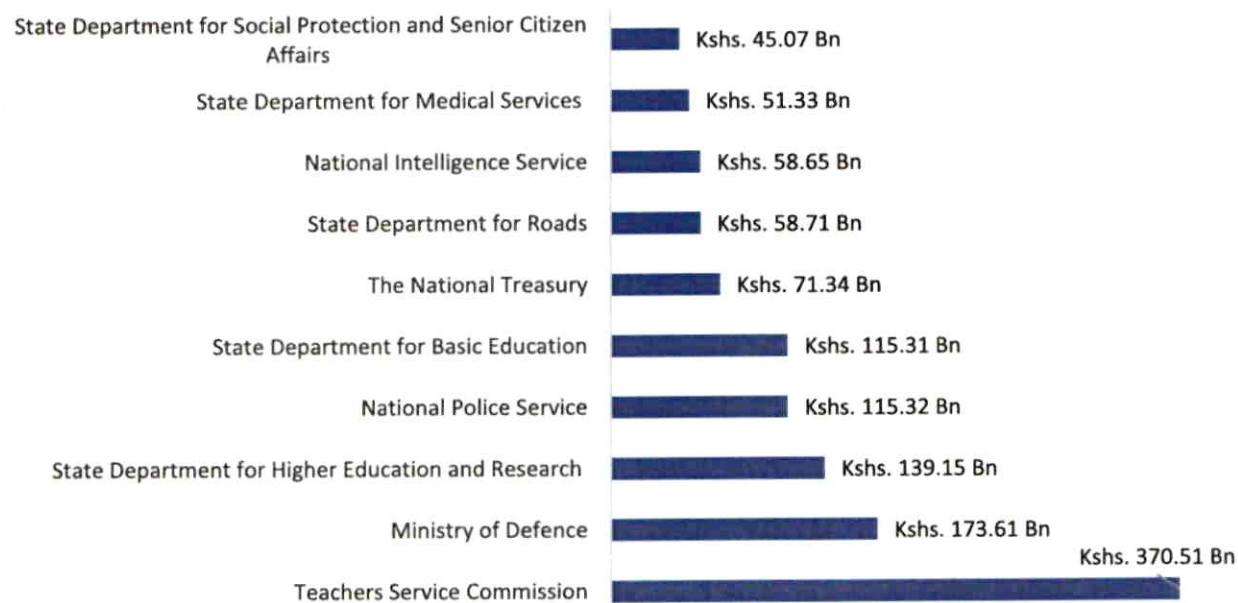
*Expenditure is higher than the exchequer issued which is due to Appropriation in Aid by MDAs not approved from the Consolidated Fund. (Development Kshs.181.92 billion and Recurrent Kshs.228.65 billion as reported by MDAs).

TOP 10 MDAs ON DEVELOPMENT EXPENDITURE THE FY 2024/25(Kshs.Bn)



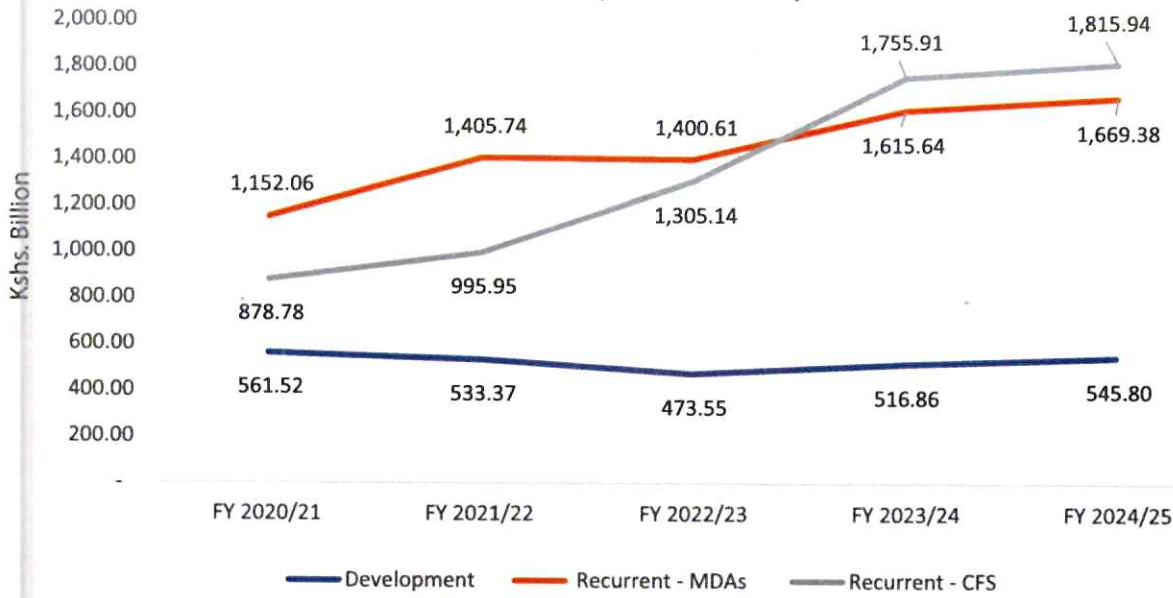
Source: Ministries, Departments and Agencies

TOP 10 MDAs ON RECURRENT EXPENDITURE IN THE FY 2024/25(KSHs.Bn)



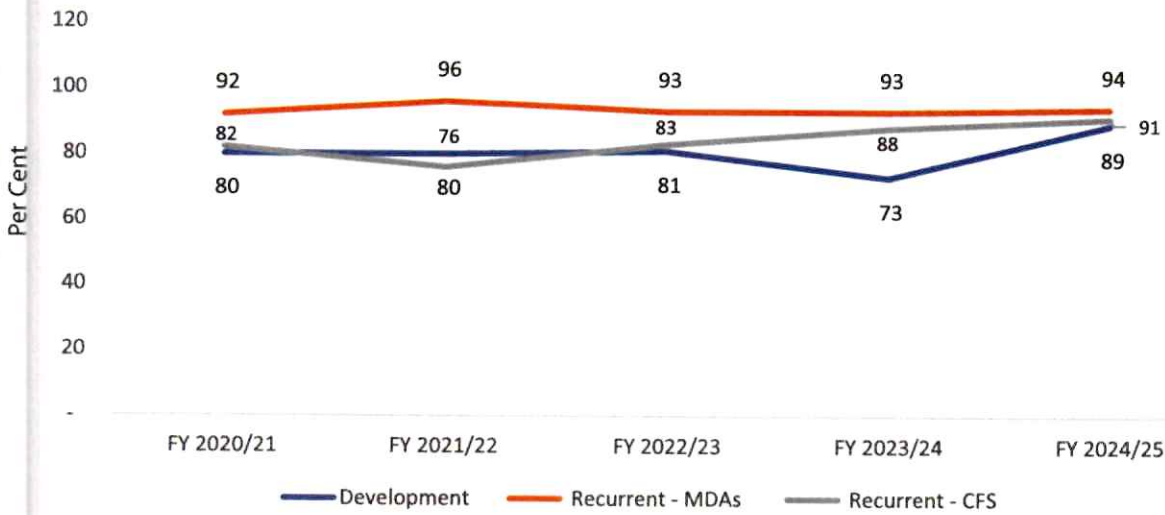
Source: Ministries, Departments and Agencies

TREND IN DEVELOPMENT, RECURRENT, AND CFS EXPENDITURE FOR THE FROM FY 2020 /21 TO FY 2024/25



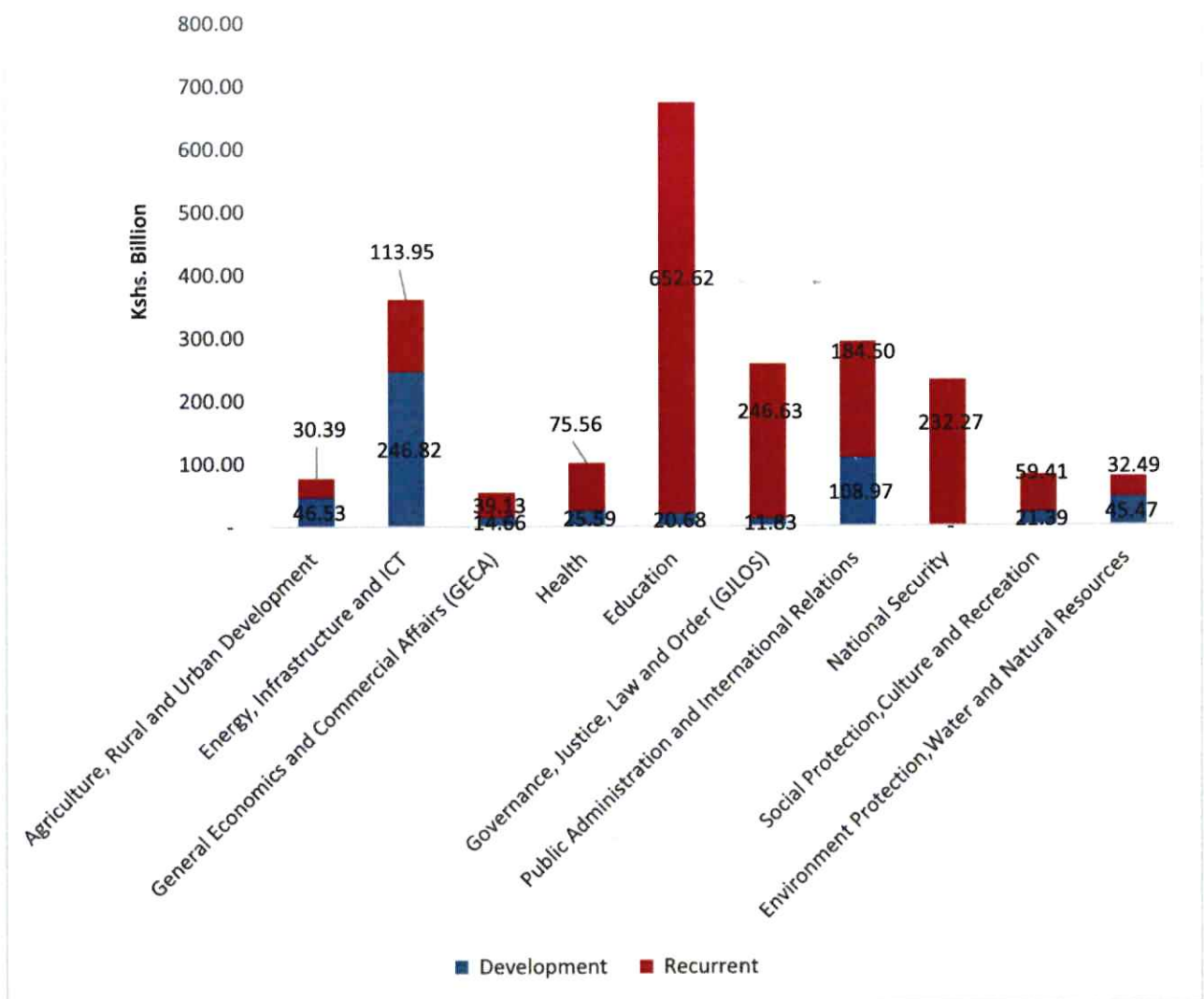
Source: Ministries, Departments and Agencies

TREND IN DEVELOPMENT, RECURRENT AND CFS ABSORPTION FOR THE FROM FY 2020 /21 TO FY 2024/25



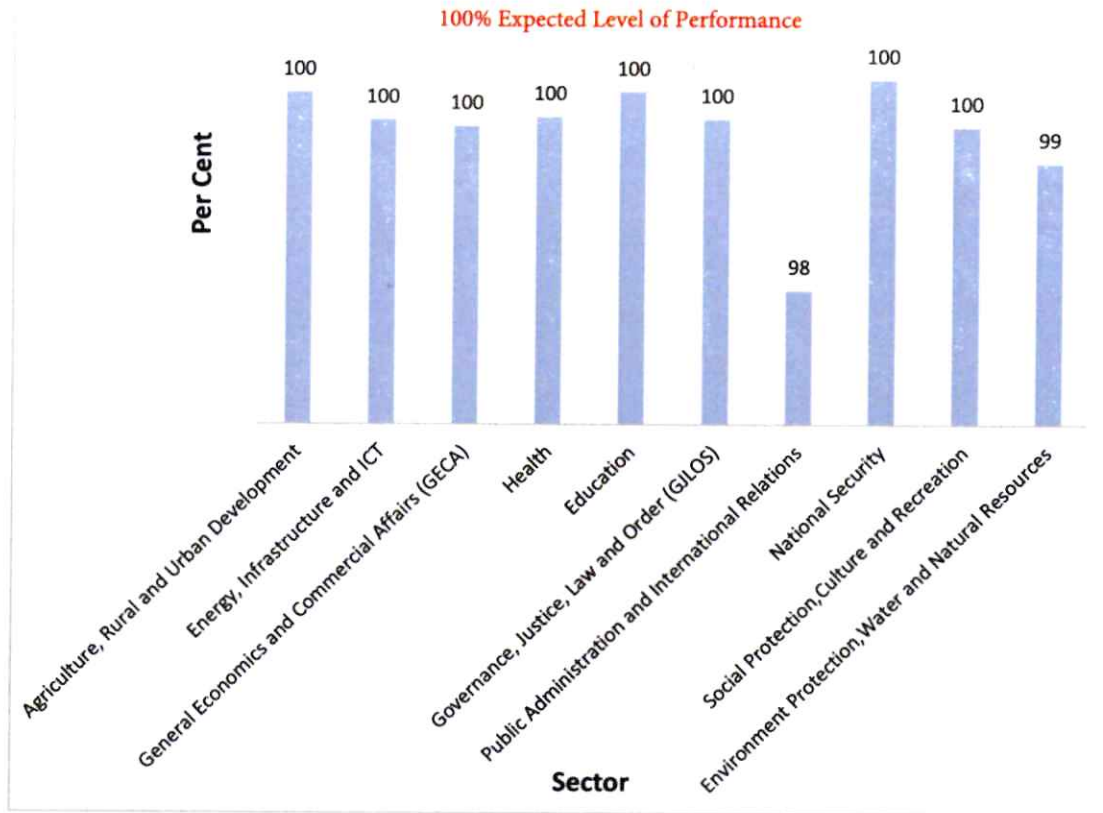
Source: Ministries, Departments and Agencies

RECURRENT AND DEVELOPMENT EXPENDITURE BY SECTOR IN FY 2024/25



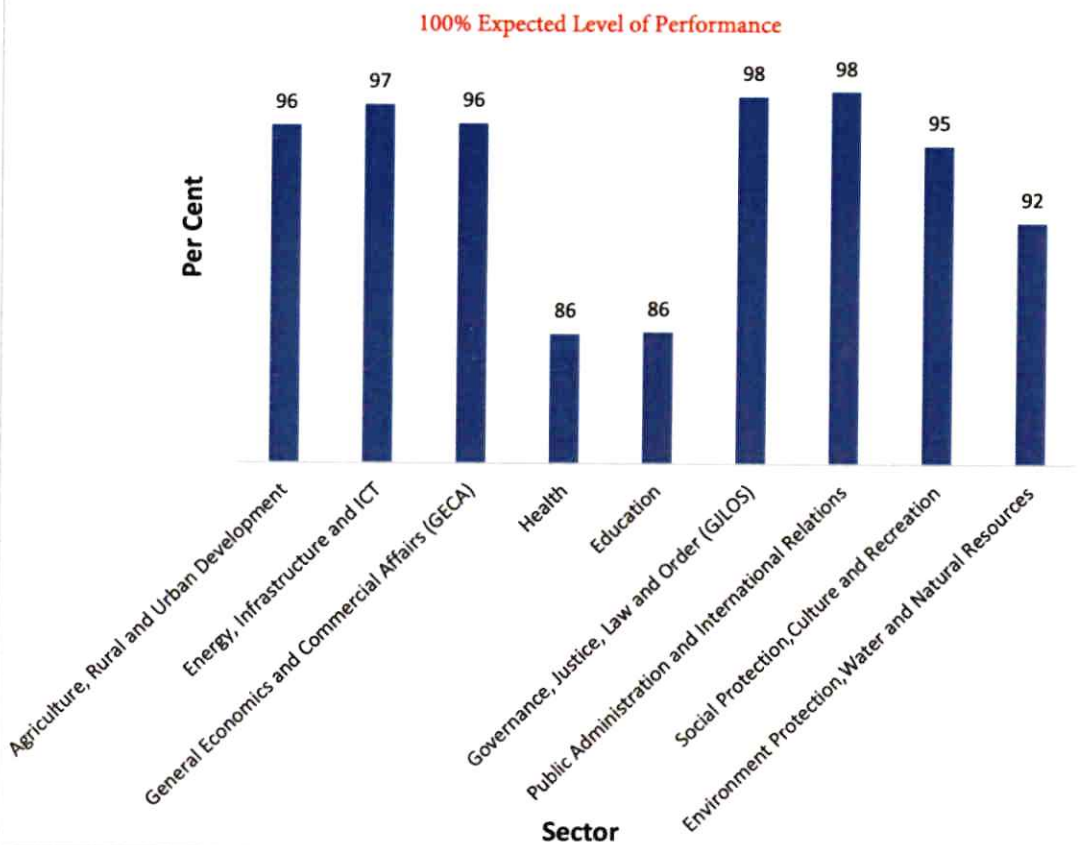
Source: Ministries, Departments and Agencies

PERCENTAGE OF RECURRENT EXCHEQUER ISSUES TO NET ESTIMATES BY SECTOR IN THE FY 2024/25



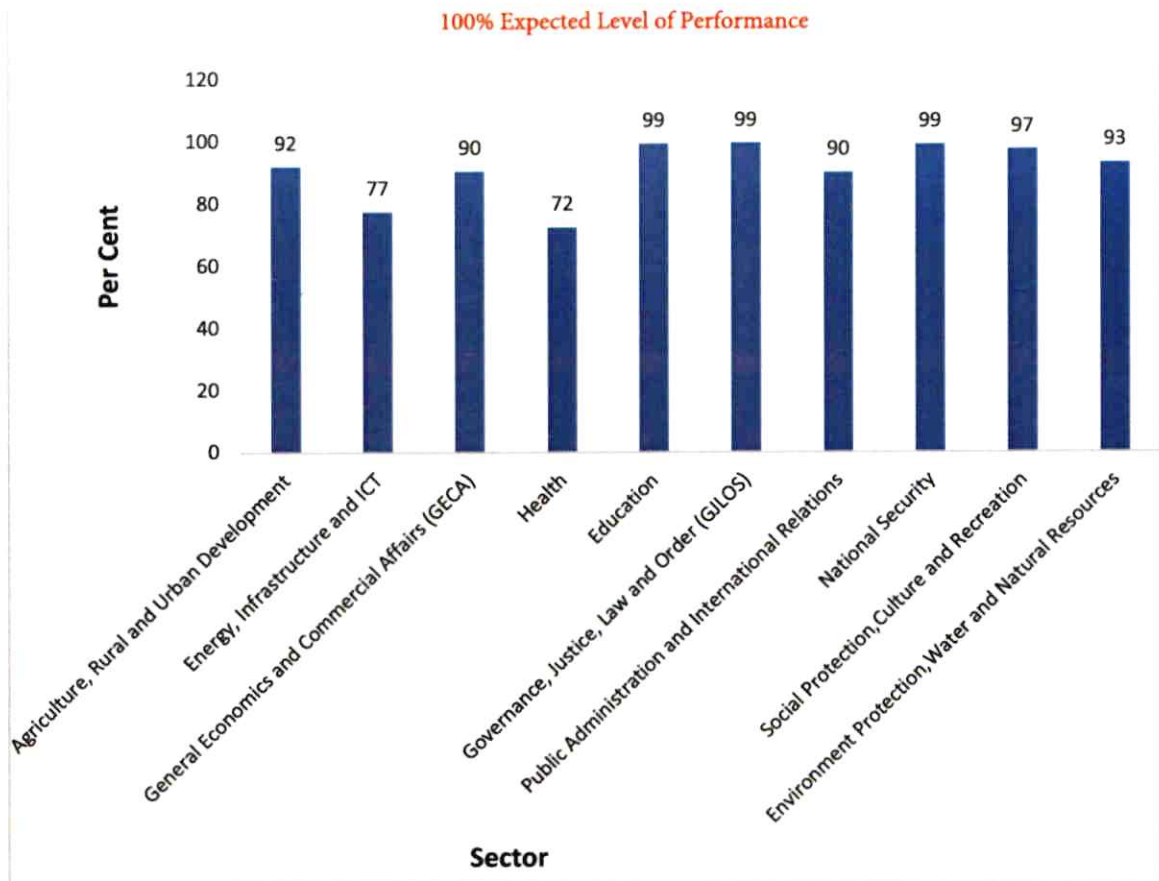
Source: Ministries, Departments and Agencies

PERCENTAGE OF DEVELOPMENT EXCHEQUER ISSUES TO NET ESTIMATES BY SECTOR IN THE FY 2024/25



Source: Ministries, Departments and Agencies

ABSORPTION OF RECURRENT BUDGET BY SECTOR IN THE FY 2024/25



Source: Ministries, Departments and Agencies

ABSORPTION OF DEVELOPMENT BUDGET BY SECTOR IN THE FY 2024/25



Source: Ministries, Departments and Agencies

FY 2024/25 GROSS BUDGET BY SECTORS (REVISED)



**Agriculture Rural & Urban
Development *Kshs.81.43 Bn***



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



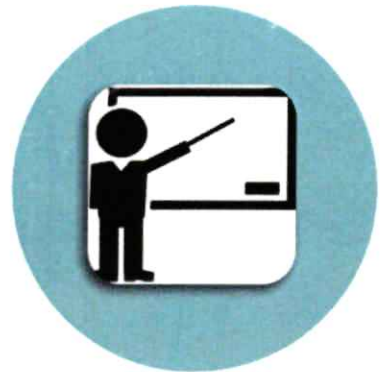
**Public Administration and
International Relations
*Kshs.320.11Bn***



**General Economics & Commercial
Affairs *Kshs.60.90 Bn***



**Health
*Kshs.135.19 Bn***



**Education
*Kshs.681.98 Bn***



**National Security
*Kshs.238.36 Bn***



**Governance, Justice, Law & Order
*Kshs.259.82 Bn***



**Social Protection, Culture &
Recreation – *Kshs.83.93 Bn***



**Environmental Protection, Water &
Natural Resources – *Kshs. 85.36 Bn***

EXECUTIVE SUMMARY

The National Government Budget Implementation Review Report for FY 2024/25 has been prepared to comply with Article 228(6) of the Constitution and Section 9 of the Controller of Budget Act, 2016, which requires the Controller of Budget to submit quarterly budget implementation reports for the National and County governments to Parliament.

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

For the financial year, the National Government's original gross budget was Kshs.4.49 trillion, revised to Kshs.4.37 trillion in Supplementary Budget I, Kshs.4.64 trillion in Supplementary Budget II, and Kshs.4.37 trillion in Supplementary Budget III compared to Kshs.4.43 trillion in FY 2023/24. The revised budget comprises Kshs.612.98 billion for ministerial development expenditure, 14 per cent of the revised gross national budget and 26 per cent of the revised gross ministerial budget of Kshs.2.38 trillion. Recurrent allocation comprised the ministerial recurrent allocation of Kshs.1.77 trillion (41 per cent of the revised gross national budget) and Consolidated Fund Services (CFS) at Kshs.1.99 trillion (46 per cent of the revised gross national budget).

In the reporting period, receipts into the Consolidated Fund amounted to Kshs.3.99 trillion, representing 95 per cent of the revised net estimates of Kshs.4.21 trillion, compared to the Kshs.3.80 trillion (89 per cent) received in the FY 2023/24. The total exchequer issues from the Consolidated Fund to MDAs, CFS, and the County Governments amounted to Kshs.3.99 trillion, representing 95 per cent of the revised net estimates of Kshs.4.21 trillion, compared to Kshs.3.80 trillion recorded in FY 2023/24. Included in exchequer issues were total of Kshs.66.54 billion authorised by Controller of Budget under Article 223 of the Constitution, representing 79 per cent of the approvals for additional funding under Article 223 granted by the Cabinet Secretary (CS)-National Treasury of Kshs.83.96 billion. The requests under Article 223 approved by the National Treasury but not funded were factored into the subsequent Supplementary estimates, and executed thereafter as normal budget allocations. The exchequer issues comprised Kshs.335.08 billion (95 per cent) for ministerial development expenditure, Kshs.1.44 trillion (100 per cent) for ministerial recurrent expenditure, Kshs.1.79 trillion (90 per cent) to CFS and Kshs.418.26 billion (100 per cent) to County governments as Equitable shareable revenue. County government exchequer issues from the national government included Kshs.30.83 billion for June 2024 arrears.

The national government's total expenditure for FY 2024/25 amounted to Kshs.4.03 trillion, representing 94 per cent of the national government's revised gross estimates of Kshs.4.37 trillion compared to Kshs.3.89 trillion (88 per cent) recorded in a similar FY 2023/24 period. This expenditure comprises ministerial development expenditure of Kshs.545.80 billion, an absorption rate of 89 per cent, recurrent ministerial expenditure at Kshs.1.67 trillion, an absorption rate of 94 per cent and CFS expenditure at Kshs.1.82 trillion, an absorption rate of 91 per cent.

Expenditure categories with the highest development spending included Capital Transfers by the MDAs in subsidies, grants, or direct transfers to Semi-Autonomous Government Agencies (SAGAs) at Kshs.386.84 billion, representing 71 per cent of the gross development spending. Other significant development expenditure included Construction and Civil Works at Kshs.90.45 billion and the Other expenses at Kshs.50.46 billion, representing 17 per cent and 9 per cent, respectively, of the gross development expenditure. Detailed ministerial development expenditure by economic classification is presented in Chapter 3 of this report.

Analysis of ministerial recurrent expenditure shows that Kshs.645.50 billion was spent on Compensation to Employees, representing 39 per cent of the gross recurrent expenditure by MDAs and 26 per cent of the revenue collected, which is in line with the requirement in PFM Regulations 26(1) of 2015 that ministerial expenditure should not exceed 35 per cent of the national government's equitable share of the revenue raised nationally. Total Current transfers to other government institutions were Kshs.713.08 billion and subsidies Kshs.98.36 billion, representing 43 per cent and 6 per cent of the gross recurrent expenditure, respectively. The total expenditure under the Use of Goods and Services category was Kshs.169.17 billion, representing 10 per cent of the gross recurrent spending. Some significant expenditures under the use of goods category included Travelling Kshs 25.46 billion, Insurance costs Kshs.18.27 billion, Rent and rates on non-residential buildings Kshs.9.57 billion, Specialised materials and supplies Kshs.12.35 billion and Fuel, oil and lubricants Kshs.4.35 billion.

The expenditure under the Other Expenses category was Kshs.74.41 billion, representing 4 per cent of the gross recurrent expenditure. The significant expenditures under this category included Kshs.24.06 billion for security operations and Kshs.8.82 billion for school examinations invigilation.

Total CFS expenditure in the year amounted to Kshs.1.82 trillion, representing 91 per cent of the revised CFS estimates, compared to 88 per cent, Kshs.1.76 trillion, recorded in FY 2023/24. This included Public debt payments at Kshs.1.59 trillion, Pensions and Gratuities at Kshs.207.96 billion, and Salaries, Allowances, and Miscellaneous Services at Kshs.23.55 billion.

As of 30th June 2025, the Public debt stock stood at Kshs.11.73 trillion, comprising of Kshs.5.40 trillion owed to external lenders and Kshs.6.33 trillion due to domestic lenders. Domestic debt increased by 17 per cent (from Kshs.5.41 trillion as of 30th June 2024), attributable to increased borrowing in the domestic market, while external debt increased marginally by 4 per cent (from Kshs.5.17 trillion as of 30th June 2024). The debt mix ratio of borrowing from domestic and external sources was 54:46, a deviation from the 2024 Medium Term Debt Management Strategy, which recommended a borrowing mix of 50:50. The domestic debt comprised of Treasury bonds (Kshs.4.63 trillion), Treasury bills (Kshs.615.90 billion), CBK Overdraft (Kshs.61.00 billion), Pre-1997 CBK debt (Kshs.17.20 billion), IMF funds on lending to the Government (Kshs.83.50 billion) and others (Kshs.5.60 billion).

A review of MDAs' projects' performance indicated general delays in project implementation, which affected their completion rates. For instance, two projects implemented by the State Department for Roads commenced in April 2024 and had a target completion date of April 2025, namely; Mlango-Benon-State Lodge-Sach 3 – Riwo Pri – Store – Mto Mbili Road (18 per cent complete) and Chobe - Kambi George- Weru - Matundura & Muti-ini – Thindi road (13 per cent complete), overstretched their target completion dates. Besides, the construction of junior secondary classrooms and integrated resource centres across the country (21 per cent complete) by the State Department for Basic Education commenced in July 2021 with a target completion date of 30th June 2026. Further, four (4) development projects implemented by the State Department for Transport overshot their completion dates. The projects included Development of Nairobi Railway City (completion date of 30th June 2023), Construction of 2.8 km new MGR link from Mombasa SGR Terminus - Miritini SGR sta-

tion and railway bridge across Makupa causeway (completion date of 30th June 2024), the Revitalization of Gilgil - Nyahururu MGR Branch line (completion date of 30th June 2024), and the Construction of Access Road to the Suswa and to Maai Mahiu SGR Stations (completion date of 30th June 2024).

During the reporting period, budget implementation further faced other challenges. These included the accumulation of pending bills, which stood at Kshs.524. 84 billion as of June 2025, thereby, limiting cash flows and affecting the operations of business activities, especially Small and Medium Enterprises. Analysis of financial reports submitted by MDAs to the Controller of Budget indicated over expenditure in some budget items, as demonstrated by absorption rates of over 100 per cent due to budget cuts made against items that had already incurred expenditure during the Supplementary budgeting.

Significant reliance on Article 223 of the Constitution to fund existing government programmes and settle predictable obligations also indicated weaknesses in the budget formulation process. Other key issues identified were the delay in implementing the Equalisation Fund projects and weak monitoring of yearly Targets.

To address the challenges, the Controller of Budget recommends completing ongoing multi-year projects before initiating new ones to enhance project completion rates and the National Treasury to fast-track settlement of the verified pending bills. To curb over-expenditure of budget lines, the National Treasury should ensure that the actual expenditure incurred is considered during budget revision. The National Treasury should also liaise with respective accounting officers to regularise expenditure overruns before the closure of the financial year. To reduce over-reliance on Article 223 of the Constitution on foreseen expenses, it is necessary to adopt good planning and budget practices by prioritising all essential services and aligning them to operational realities during the budget process. Finally, to achieve the Equalisation Fund objective, the Fund Administrator should fast-track the implementation of the identified projects in respective counties and timely payment of completed projects to avoid pending bills.

1. INTRODUCTION

This report is in fulfilment of Article 228(6) of the Constitution of Kenya and Section 9 of the Controller of Budget Act, Cap 429, which requires the Controller of Budget to submit to each House of Parliament a report on the implementation of the budgets of the national and county governments. In addition, Section 9(5) of the Controller of Budget Act, Cap 429, states that, despite the first quarterly report submitted under Section 9, each subsequent report shall include cumulative amounts from the beginning of the year.

This report is in line with Section 9(2) of the Controller of Budget Act Cap 429, which outlines the information to be reported by the Controller of Budget in the quarterly budget implementation reports. To meet the legal requirements governing the content of the budget implementation review reports, this report is presented in seven chapters. Chapter one is the introduction. Chapter Two presents the performance of receipts into the Consolidated Fund and funds disbursed to Ministries, Departments and Agencies, Consolidated Fund Services and the County Revenue Fund as part of the equitable share of revenue to the forty-seven counties.

Chapter Three is divided into four subsections. This includes the overall budget performance of the national government, performance under the CFS, MDAs' expenditure by economic classification and the stock of the pending bills for the national government entities. Chapter Four presents the budget performance of the eighty-one MDAs clustered into ten Sectors according to the United Nations Classification of Functions of Government, which is planned to support fiscal analysis by breaking down government fiscal statistics for comparability. It presents the approved budget, actual expenditure, and project implementation status for MDAs. The absorption rate, which measures the performance, is calculated as a proportion of actual expenditure relative to the annual budget.

Chapter Five presents the key issues the Controller of Budget identified as hindering effective budget implementation and provides recommendations to address them. Chapter Six presents emerging issues and outlines the components of domestic debt. Chapter Seven provides the conclusion.

Annexes support the chapters. Annex I shows Capital transfer to SAGAs, Annex II details the MDAs' Recurrent Performance by Economic Classification, Annex III shows Current Transfer, Annex IV and V show MDAs' and State Corporations/State Owned Enterprises/SAGAs Pending Bills, Annex VI presents the ministerial Development Expenditure; Annex VII details the Recurrent Expenditure, Annex VIII, IX and X shows ministerial development and recurrent expenditure per sector and total expenditure per sector respectively.

2. ANALYSIS OF RECEIPTS AND EXCHEQUER ISSUES

2.1. Introduction

This chapter presents the receipts into the Consolidated Fund and funds released by the National Treasury in FY 2024/2025. The funds released went towards funding Consolidated Fund Services, ministerial development expenditure, recurrent expenditure, and transfers to the forty-seven counties.

Revenue Estimates and Receipts into the Consolidated Fund

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

2.2. Estimates of Revenue, Grants and Loans

To finance the budget, the government, through the National Treasury, aimed to raise Kshs.4.32 trillion in the original estimates of revenue, grants, and loans. This was revised to Kshs.4.21 trillion in Supplementary Budget I, Kshs.4.47 trillion in Supplementary Budget II and Kshs.4.21 trillion in Supplementary Budget III. The revenue sources included Tax Revenue (Kshs. 2.31 trillion), Non-Tax Revenue (Kshs.191.09 billion), Domestic borrowing (Kshs.1.20 trillion—with net domestic borrowing of Kshs.817.30 billion and internal debt redemption/roll-over of Kshs.383.39 billion), External Loans and Grants (Kshs.501.54 billion), and other Domestic financing (Kshs.8.52 billion).

2.2.1 Receipts into the Consolidated Fund

In FY 2024/2025, receipts into the Consolidated Fund amounted to Kshs.3.99 trillion, representing 95 per cent of the revised annual target, an increase compared to Kshs.3.80 trillion (89 per cent of the yearly target) recorded in FY 2023/2024. The receipts comprised opening balances from the previous financial year (FY 2023/2024), Tax and Non-Tax Revenue, Domestic borrowing, External Loans and Grants, and Other Domestic Financing. Table 2.1 presents the statement of receipts into the Consolidated Fund in FY 2024/2025.

Table 2.1: Statement of Receipts into the Consolidated Fund

Receipts Category	Revised Estimates III FY 2024/25 (Kshs.)	Receipts as of 30th June 2025 (Kshs.) (A)	Performance Against Annual Target (%)	Contribution by Category (%)	Receipts as of 30th June 2024 (Kshs.) (B)	Change over Receipts as of 30th June 2025 (C = A - B)	Movement (%) (D = C/B * 100)
Opening Balance 01.07.2024		1,165,472,645.45		Less than 1	2,617,485,484	(1,452,012,838.55)	(55)
Tax Revenue	2,305,109,748,998.12	2,257,811,663,463.60	98	57	2,161,080,036,283	96,731,627,180.60	4
Non-Tax Revenue	191,086,786,372.74	171,137,113,669.91	90	4	129,269,752,420	41,867,361,249.91	32
Domestic Borrowing	1,200,693,575,257.85	1,077,537,073,636.15	90	27	795,026,175,981	282,510,897,655.15	36
External Loans and Grants	501,535,852,584.30	481,031,435,587.25	96	12	705,704,926,155	(224,673,490,567.75)	(32)

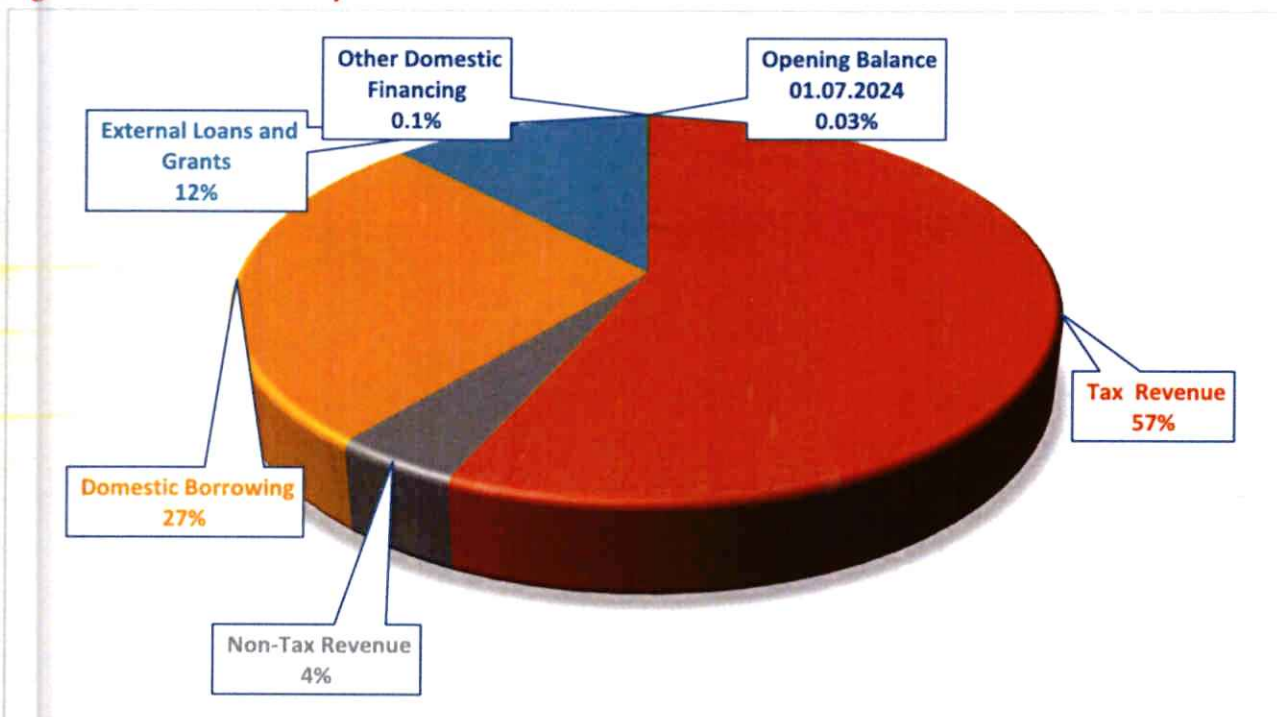
Receipts Category	Revised Estimates III FY 2024/25 (Kshs.)	Receipts as of 30th June 2025 (Kshs.) (A)	Performance Against Annual Target (%)	Contribution by Category (%)	Receipts as of 30th June 2024 (Kshs.) (B)	Change over Receipts as of 30th June 2025 (C = A - B)	Movement (%) (D = C/B * 100)
Other Domestic Financing	8,522,308,315.00	4,442,840,654.70	52	Less than 1	3,543,591,359	899,249,295.70	25
Total	4,206,948,271,528.00	3,993,125,599,657.06	95	100	3,797,241,967,682	195,883,631,975.06	5

Source: National Treasury

*Includes Opening Balance

As shown in Figure 2.1, the tax revenue contributed the highest proportion to total receipts, at 57 per cent.

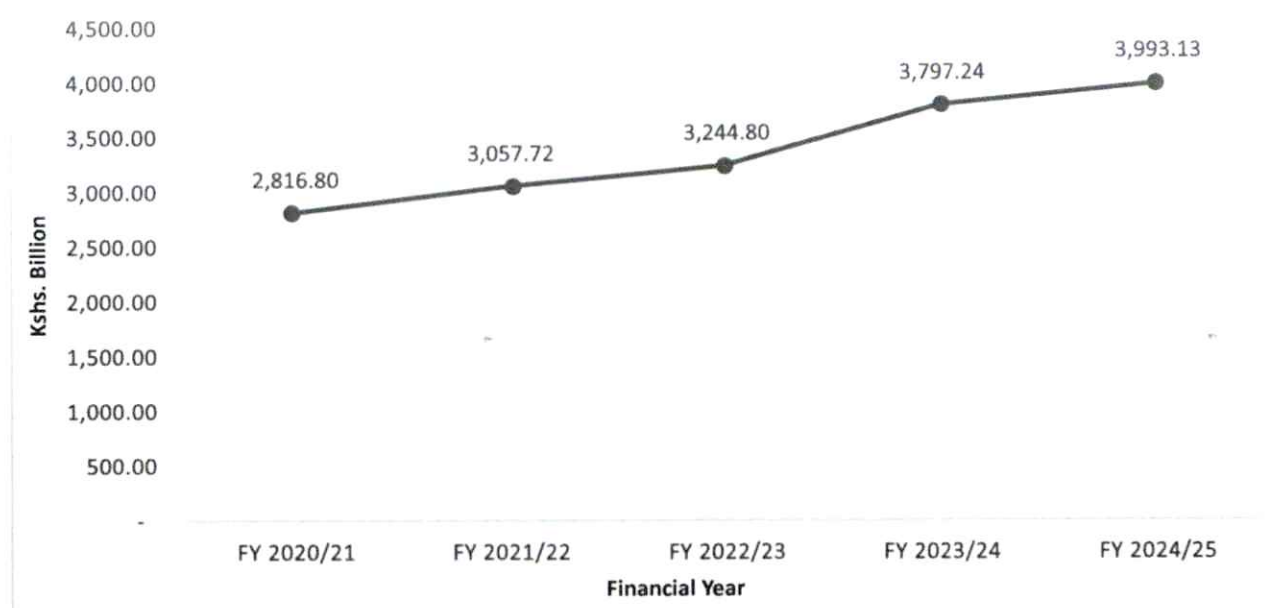
Figure 2.1: Contribution by Source to the Consolidated Fund



Source: National Treasury

Figure 2.2 shows the trend of receipts into the Consolidated Fund from FY 2020/2021 to FY 2024/2025.

Figure 2.2: Receipts into the consolidated fund from FY 2020/2021 to FY 2024/2025



Source: National Treasury

Figure 2.2 indicates that receipts into the Consolidated Fund grew by 5 per cent in FY 2024/2025 compared to FY 2023/2024. This was due to increased domestic borrowing and tax revenue receipts by Kshs.282.51 billion and Kshs.96.73 billion, respectively.

2.3. Net Exchequer Issues by the National Treasury

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

In FY 2024/2025, net exchequer issues to National and County governments amounted to Kshs.3.99 trillion, representing 95 per cent of the revised annual net estimates, compared to Kshs.3.80 trillion (89 per cent) issued in FY 2023/2024.

Table 2.2 summarises exchequer issues by the National Treasury in FY 2024/2025.

Table 2.2: Summary of Exchequer Issues

Vote	FY 2024/2025				FY 2023/2024			
	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	% of Exch. Issues to Revised Net Estimates	% of Exchequer issues to total Issues	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	% of Exch. Issues to Revised Net Estimates	% of Exchequer Issues to Total Issues
Recurrent	3,437.35	3,233.36	94	81	3,426.43	3,126.42	91	82
: MDAs	1,448.60	1,442.66	100	36	1,434.96	1,360.06	95	36
: CFS	1,988.75	1,790.70	90	45	1,991.48	1,766.36	89	47
Development (MDAs)	351.34	335.08	95	8	452.09	315.06	70	8
Sub-Total	3,788.69	3,568.44	94	90	3,878.52	3,441.49	89	91

Vote	FY 2024/2025				FY 2023/2024			
	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	% of Exch. Issues to Revised Net Estimates	% of Exchequer issues to total Issues	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	% of Exch. Issues to Revised Net Estimates	% of Exchequer Issues to Total Issues
County Governments*	418.26	418.26	100	10	385.42	354.59	92	9
Total	4,206.95	3,987.19	95	100	4,263.95	3,796.08	89	-

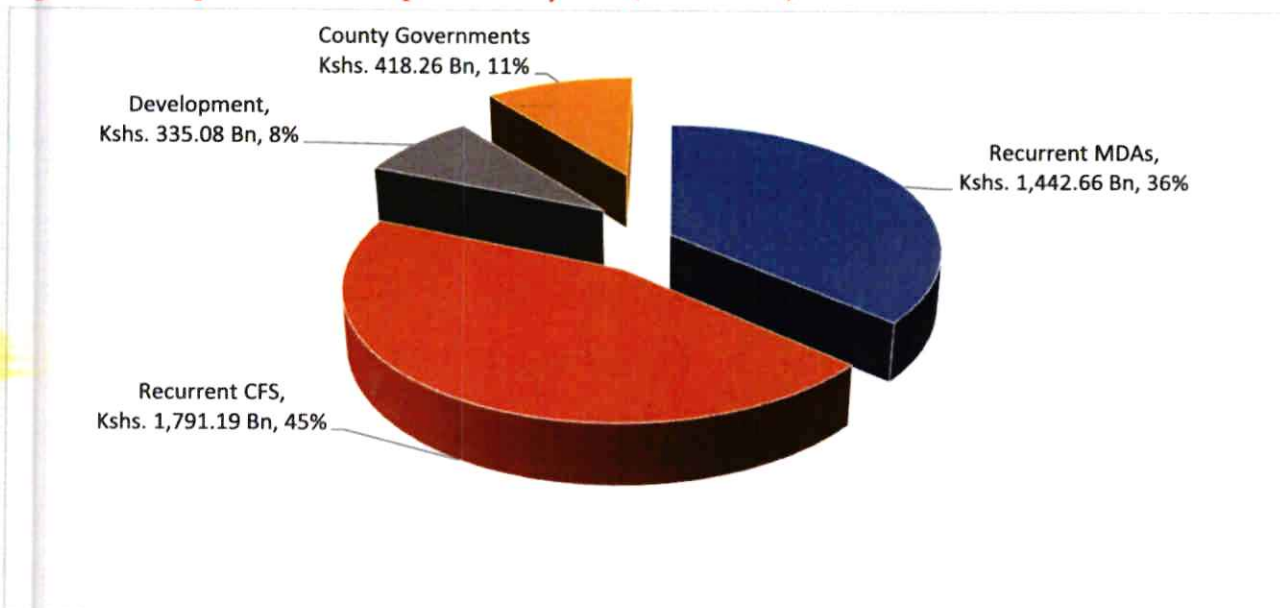
Source: National Treasury & OCOB

* The initial allocation to County Governments from the Equitable Share of revenue raised nationally was Kshs 400,116,790,566.00. However, following the enactment of the County Allocation of Revenue Act, 2024, the allocation was revised to Kshs 387,425,000,000.00. The Revised Estimates (Supplementary III), totalling Kshs 418,258,969,281.00, include the Equitable Share of Kshs 387,425,000,000.00 and arrears for June 2024 amounting to Kshs 30,833,969,281.00. Additionally, the County Governments Additional Allocations Act, 2024 (CGAAA), provides for extra allocations to County Governments in FY2024/2025 totalling Kshs 55,453,732,777.07, and disbursed through the respective Ministries, Departments, and Agencies.

Analysis from Table 2.2 shows that the disbursements of the share of revenue raised nationally to County governments received the highest percentage of exchequer issues to revised net estimates, at 100 per cent, while the Consolidated Fund Services under recurrent vote received the lowest, at 90 per cent.

The recurrent vote received the highest proportion of exchequer issues to the total issues at 81 per cent, while the ministerial development vote received the lowest at 8 per cent. Figure 2.3 illustrates the proportion of exchequer issues by vote in FY 2024/2025.

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



Source: National Treasury

2.4. Exchequer Issues by Sector.

MDAs are classified into ten sectors according to the Classification of Functions of Government (COFOG), which is designed to support fiscal analysis by breaking down Government Fiscal Statistics for comparability across sectors. The ten sectors are (i) Agriculture, Rural and Urban Development, (ii) Education (iii) Energy,

Infrastructure, and Information Communications Technology, (iv) Environment Protection, Water and Natural Resources (v) General Economic and Commercial Affairs (vi) Governance, Justice, Law and Order (vii) Health (viii) National Security (ix) Public Administration and International Relations and (x) Social Protection, Culture and Recreation.

In FY 2024/2025, exchequer issues to MDAs amounted to Kshs.1.78 trillion, representing 99 per cent of the revised annual net estimates compared to 89 per cent (Kshs.1.68 trillion), recorded in FY 2023/2024. Table 2.3 summarises the sector's exchequer issues for FY 2024/2025.

Table 2.3: Exchequer Issues by Sector

Sector	FY 2024/2025			FY 2023/2024		
	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Revised Net Estimates	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Revised Net Estimates
ARUD	59.28	57.77	97	79.40	73.63	93
EIICT	118.37	115.54	98	148.59	108.23	73
GECA	41.21	40.50	98	62.16	41.06	66
Health	93.86	90.36	96	98.56	79.07	80
Education	606.06	602.44	99	613.10	582.57	95
GJLO	249.17	248.14	100	249.46	241.22	97
PAIR	288.85	283.32	98	301.51	254.51	84
National Security	230.87	230.81	100	208.30	185.75	89
SPCR	62.87	62.33	99	52.48	49.75	95
EPWNR	49.41	46.54	94	73.48	59.32	81
Total	1,799.93	1,777.74	99	1,887.05	1,675.12	89

Source: National Treasury

The Governance, Justice, Law and Order, and National Security sectors received the highest proportion of exchequer issues to revised net estimates, at 100 per cent. Conversely, the Environment Protection, Water, and Natural Resources sector received the lowest proportion, at 94 per cent.

2.5. Ministerial Development Exchequer Issues by Sector

In FY 2024/2025, gross allocation to the development budget was Kshs.745.09 billion, revised to Kshs.640.80 billion in Supplementary Estimates I, Kshs.637.37 billion in Supplementary Estimates II and Kshs.612.98 billion in Supplementary Estimates III, representing 26 per cent of the gross ministerial budget of Kshs.2.38 trillion, compared to Kshs.708.85 billion allocated in FY 2023/2024. Further analysis shows that the development vote received 14 per cent of the revised gross national budget of Kshs.4.37 trillion. Table 2.4 shows sectoral development net estimates and exchequer issues in FY 2024/2025.

Table 2.4: Sectoral Development Estimates and Exchequer Issues

Sector	FY 2024/2025			FY 2023/2024		
	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Revised Net Estimates	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Revised Net Estimates
ARUD	40.10	38.62	96	56.23	51.38	91
EIICT	102.01	99.23	97	105.48	66.22	63

Sector	FY 2024/2025			FY 2023/2024		
	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Revised Net Estimates	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Revised Net Estimates
GECA	16.64	16.04	96	32.36	13.83	43
Health	23.69	20.43	86	38.34	21.97	57
Education	20.80	17.95	86	29.84	21.24	71
GJLO	5.82	5.69	98	15.39	13.10	85
PAIR	103.29	101.17	98	112.55	80.45	72
National Security	-	-	-	2.72	1.44	53
SPCR	6.27	5.98	95	9.11	7.84	86
EPWNR	32.71	29.97	92	50.07	37.59	75
Total	351.34	335.08	95	452.09	315.06	70

Source: National Treasury

Total development exchequer issues in the 2024/25 financial year amounted to Kshs. 335.08 billion, representing 95 per cent of the revised net estimates, an increase compared to 70 per cent (Kshs.315.06 billion) in FY 2023/2024. Analysis of exchequer issues towards development expenditure by sector showed that the Governance, Justice, Law and Order and Public Administration and International Relations sectors received the highest proportion of exchequer issues to revised net estimates at 98 per cent, attributable to 100 per cent exchequer release to the State Department for Internal Security and National Administration for development expenditure on acquisition of non-financial assets. Table 2.5 shows development issues for the MDAs under each of the ten sectors in FY 2024/2025.

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

Vote	Original Net Estimates (Kshs. Bn)	Revised Net Estimates III (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	% Exchequer Issues to Revised Net Estimates (Kshs. Bn)
Agriculture, Rural and Urban Development				
National Land Commission	0.15	-	-	-
State Department for the Blue Economy and Fisheries	8.91	7.39	7.14	97
State Department for Crop Development	28.25	26.02	25.07	96
State Department for Lands and Physical Planning	5.20	2.70	2.69	100
State Department for Livestock Development	4.48	3.99	3.72	93
Sub Total	46.99	40.10	38.62	96
Energy, Infrastructure, and Information Communication Technology				
State Department for Energy	32.57	18.29	16.84	92
State Department for Broadcasting & Telecommunications	0.65	-	-	-
State Department for Housing and Urban Development	22.09	13.51	12.69	94
State Department for Information Communications Technology & Digital Economy	7.01	2.40	2.32	97
State Department for Petroleum	0.38	-	-	-

Vote	Original Net Estimates (Kshs. Bn)	Revised Net Estimates III (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	% Exchequer Issues to Revised Net Estimates (Kshs. Bn)
State Department for Public Works	1.21	0.22	0.22	96
State Department for Roads	73.20	64.24	64.02	100
State Department for Shipping and Maritime Affairs	0.57	0.37	0.37	100
State Department of Transport	5.46	2.98	2.77	93
Sub Total	143.14	102.01	99.23	97
General Economics and Commercial Affairs				
State Department for Cooperatives	2.35	3.01	3.00	99
State Department for the East African Community	0.04	-	-	-
State Department for Industry	6.37	4.42	4.42	100
State Department for Investment Promotion	3.61	0.94	0.72	77
State Department for Micro, Small and Medium Enterprises Development	7.70	4.33	4.28	99
State Department for the ASALs and Regional Development	7.39	3.64	3.33	91
State Department for Trade	0.50	0.29	0.29	100
Sub Total	27.94	16.64	16.04	100
Health				
State Department for Medical Services	23.54	19.01	17.15	90
State Department for Public Health and Professional Standards	5.56	4.68	3.28	70
Sub Total	29.10	23.69	20.43	86
Education				
State Department for Basic Education	19.41	18.02	15.26	86
State Department for Higher Education and Research	4.33	0.45	0.35	77
State Department for Vocational and Technical Training	4.16	1.53	1.49	97
Teachers Service Commission	0.44	0.80	0.69	86
Sub Total	28.35	20.80	17.78	86
Governance, Justice, Law, and Order				
Ethics and Anti-Corruption Commission	0.06	0.05	0.05	100
Independent Electoral and Boundaries Commission	0.02	-	-	-
National Gender and Equality Commission	0.01	-	-	-
National Police Service	1.78	0.09	0.07	88
Office of the Director of Public Prosecutions	0.05	0.05	0.04	78
State Department for Correctional Services	0.82	0.11	0.11	100
State Department for Immigration and Citizen Services	2.11	1.70	1.68	99
State Department for Internal Security and National Administration	7.57	2.87	2.87	100
The Judiciary	1.60	0.82	0.76	93
The State Law Office	0.16	0.14	0.09	62
Sub Total	14.18	5.82	5.69	98
Public Administration and International Relations				
Auditor General	0.45	0.05	0.03	74
Office of the Deputy President	0.32	-	-	-
Office of the Prime Cabinet Secretary	-	0.07	0.04	67
Parliamentary Joint Services	2.07	1.32	1.31	100

Vote	Original Net Estimates (Kshs. Bn)	Revised Net Estimates III (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	% Exchequer Issues to Revised Net Estimates (Kshs. Bn)
Public Service Commission	0.05	-	-	-
State Department for Devolution	2.65	1.67	0.79	47
State Department for Foreign Affairs	2.39	-	-	-
State Department for Public Service	0.98	0.50	0.48	95
State Department of Economic Planning	63.78	70.79	70.76	100
State House	1.56	0.40	0.40	100
The Executive Office of the President	1.20	0.05	0.03	51
The National Treasury	37.41	28.45	27.50	97
Sub Total	112.85	103.29	101.17	98
Social Protection, Culture and Recreation				
State Department for Culture and Heritage	0.16	0.07	0.07	100
State Department for Gender and Affirmative Action	3.84	2.83	2.82	100
State Department for Labour and Skills Development	1.51	0.64	0.62	98
State Department for Social Protection and Senior Citizen Affairs	2.19	1.81	1.81	100
State Department for Sports	0.17	0.04	0.04	100
State Department for Youth Affairs	2.14	0.88	0.61	69
Sub Total	10.02	6.27	5.98	95
Environment Protection, Water and Natural Resources				
State Department of Water and Sanitation	5.20	17.30	15.36	89
State Department for Environment & Climate Change	0.15	1.67	1.23	73
State Department for Forestry	0.02	1.50	1.50	100
State Department for Irrigation	24.29	12.11	11.81	97
State Department for Mining	0.38	-	-	-
State Department for Wildlife	0.98	0.13	0.08	62
Sub Total	31.02	32.71	29.97	92
Grand Total	457.05	351.34	335.08	95

Source: National Treasury

2.5.1 Ministerial Recurrent Exchequer Issues by Sector

In FY 2024/2025, the gross ministerial recurrent budget amounted to Kshs.1.63 trillion, revised to Kshs.1.59 trillion in Supplementary Estimates I, Kshs.1.73 trillion in Supplementary Estimates II and Kshs.1.77 trillion in Supplementary Estimates III, representing 74 per cent of the ministerial expenditure allocation, compared to Kshs.1.73 trillion allocated in FY 2023/2024. Further analysis shows that recurrent ministerial expenditure allocation was 40 per cent of the revised gross national budget of Kshs.4.37 trillion. Table 2.6 shows the sectoral recurrent net estimates and exchequer issues for FY 2024/25.

Table 2.6: Sectoral Recurrent Estimates and Exchequer Issues

Name of the Sector	FY 2024/2025			FY 2023/2024		
	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Revised Net Estimates	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Revised Net Estimates
ARUD	19.17	19.16	100	23.17	22.24	96
EIICT	16.36	16.30	100	43.11	42.02	98
GECA	24.56	24.45	100	29.80	27.23	91
Health	70.17	69.93	100	60.22	57.10	95
Education	585.26	584.49	100	583.26	561.33	96
GJLO	243.34	242.43	100	234.06	228.13	98
PAIR	185.56	182.16	98	188.96	174.07	92
National Security	230.87	230.81	100	205.58	184.31	90
SPCR	56.60	56.36	100	43.37	41.92	97
EPWNR	16.69	16.57	99	23.42	21.73	93
Total	1,448.60	1,442.66	100	1,434.96	1,360.06	95

Source: National Treasury & OCOB

Total exchequer issues to ministerial recurrent expenditure in FY 2024/2025 amounted to Kshs.1.44 trillion, representing 100 per cent of the revised net estimates, compared to 95 per cent (Kshs.1.36 trillion) recorded in FY 2023/2024.

A review of ministerial recurrent exchequer issues indicates that all sectors recorded 100 per cent absorption of their ministerial recurrent budgets, except for EPWNR and PAIR, which recorded absorption rates of 99 per cent and 98 per cent, respectively. Table 2.7 shows recurrent issues for the MDAs in each of the ten sectors in FY 2024/2025.

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

Vote	Original Net Estimates (Kshs. Bn)	Revised Net Estimates III (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	% Exchequer Issues to Revised Net Estimates (Kshs. Bn)
Agriculture, Rural and Urban Development				
National Land Commission	1.87	2.26	2.25	100
State Department for the Blue Economy and Fisheries	2.29	2.86	2.86	100
State Department for Crop Development	6.74	6.96	6.95	100
State Department for Lands and Physical Planning	3.42	3.37	3.37	100
State Department for Livestock Development	3.78	3.73	3.73	100
Sub - Total	18.09	19.17	19.16	100
Energy, Infrastructure and ICT				
State Department for Energy	0.92	0.97	0.97	100
State Department for Broadcasting and Telecommunications	2.74	3.90	3.90	100
State Department for Housing and Urban Development	1.23	1.40	1.39	100

Vote	Original Net Estimates (Kshs. Bn)	Revised Net Estimates III (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	% Exchequer Issues to Revised Net Estimates (Kshs. Bn)
State Department for Information Communications Technology and Digital Economy	2.07	2.54	2.54	100
State Department for Petroleum	0.33	0.33	0.33	100
State Department for Public Works	2.75	3.04	3.04	100
State Department for Roads	1.54	1.38	1.34	97
State Department for Shipping and Maritime Affairs	0.42	0.63	0.61	98
State Department of Transport	2.32	2.18	2.18	100
Sub -Total	14.31	16.36	16.30	100
General Economics and Commercial Affairs				
State Department for Cooperatives	4.58	4.17	4.17	100
State Department for East African Community	0.61	0.84	0.82	98
State Department for Industry	1.63	2.37	2.36	100
State Department for Investment Promotion	0.60	1.03	1.03	100
State Department for Micro, Small and Medium Enterprises Development	1.11	1.23	1.20	98
State Department for the ASALs and Regional Development	4.38	10.72	10.72	100
State Department for Tourism	0.56	0.55	0.54	98
State Department for Trade	1.48	3.65	3.60	99
Sub - Total	14.95	24.56	24.45	100
Health				
State Department for Medical Services	41.72	50.64	50.63	100
State Department for Public Health and Professional Standards	14.60	19.53	19.30	99
Sub - Total	56.32	70.17	69.93	100
Education				
State Department for Basic Education	119.89	116.08	115.62	100
State Department for Higher Education and Research	75.86	81.69	81.68	100
State Department for Vocational and Technical Training	18.34	19.84	19.53	98
Teachers Service Commission	357.12	367.65	367.65	100
Sub - Total	571.20	585.26	584.49	100
Governance, Justice, Law, and Order				
Ethics and Anti-Corruption Commission	4.10	4.14	4.14	100
Independent Electoral and Boundaries Commission	3.73	3.81	3.81	100
Independent Policing Oversight Authority	1.11	1.10	1.09	99
Judicial Service Commission	0.90	0.74	0.72	98
Kenya National Commission on Human Rights	0.48	0.49	0.48	99
National Gender and Equality Commission	0.43	0.44	0.44	100
National Police Service	108.77	116.02	115.30	99
National Police Service Commission	1.13	1.01	1.00	99
Office of the Director of Public Prosecutions	3.96	4.17	4.17	100
Office of the Registrar of Political Parties	2.04	1.72	1.72	100
State Department for Correctional Services	34.72	36.05	36.03	100

Vote	Original Net Estimates (Kshs. Bn)	Revised Net Estimates III (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	% Exchequer Issues to Revised Net Estimates (Kshs. Bn)
State Department for Immigration and Citizen Services	8.90	9.15	9.14	100
State Department for Internal Security and National Administration	28.22	36.81	36.81	100
The Judiciary	22.14	21.96	21.96	100
The State Law Office	6.26	5.02	4.90	98
Witness Protection Agency	0.74	0.72	0.72	100
Sub - Total	227.62	243.34	242.43	100
Public Administration and International Relations				
State Department for Cabinet Affairs	0.28	0.22	0.22	100
Auditor General	7.80	7.77	7.75	100
Controller of Budget	0.74	0.63	0.62	99
National Assembly	26.77	25.71	24.01	93
Office of the Deputy President	4.57	3.22	3.22	100
Office of the Prime Cabinet Secretary	1.14	0.89	0.88	99
Parliamentary Joint Services	6.55	6.37	6.26	98
Parliamentary Service Commission	1.17	1.38	1.21	88
Public Service Commission	3.61	3.64	3.54	97
Salaries and Remuneration Commission	0.47	0.55	0.54	97
Senate	8.01	7.77	7.49	96
State Department for Devolution	1.59	1.46	1.42	98
State Department for Diaspora Affairs	0.83	0.61	0.59	96
State Department for Foreign Affairs	20.56	21.12	20.42	97
State Department for Parliamentary Affairs	0.46	0.32	0.32	100
State Department for Performance and Delivery Management	0.60	0.63	0.63	100
State Department for Public Service	15.42	16.08	16.08	100
State Department of Economic Planning	2.70	3.17	3.17	100
State House	7.94	11.66	11.64	100
The Commission on Administrative Justice	0.66	0.63	0.62	99
The Commission on Revenue Allocation	0.41	0.37	0.37	100
The Executive Office of the President	4.23	4.55	4.55	100
The National Treasury	60.54	66.80	66.60	100
Sub - Total	177.04	185.56	182.16	98
National Security				
Ministry of Defence	166.12	172.22	172.16	100
National Intelligence Service	46.35	58.65	58.65	100
Sub - Total	212.47	230.87	230.81	100
Social Protection, Culture and Recreation				
State Department for Culture and Heritage	2.33	2.47	2.47	100
State Department for Gender and Affirmative Action	1.94	1.85	1.83	99
State Department for Labour and Skills Development	1.64	1.91	1.91	100
State Department for Social Protection and Senior Citizen Affairs	33.01	45.81	45.59	100
State Department for Sports	0.63	2.55	2.55	100

Vote	Original Net Estimates (Kshs. Bn)	Revised Net Estimates III (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	% Exchequer Issues to Revised Net Estimates (Kshs. Bn)
State Department for Youth Affairs	1.71	2.02	2.02	100
Sub - Total	41.25	56.60	56.36	100
Environment Protection, Water and Natural Resources				
State Department of Water and Sanitation	2.50	2.93	2.93	100
State Department for Environment and Climate Change	2.41	2.62	2.62	100
State Department for Forestry	4.49	5.20	5.19	100
State Department for Irrigation	0.85	1.03	1.02	99
State Department for Mining	1.01	1.02	0.92	90
State Department for Wildlife	3.93	3.89	3.89	100
Sub - Total	15.20	16.69	16.57	99
Grand Total	1,348.45	1,448.60	1,442.66	100

Source: National Treasury & OCOB

2.5.2 Exchequer Issues to the Consolidated Fund Services

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

The allocation to CFS in FY 2024/2025 amounted to Kshs.2.11 trillion, revised to Kshs.2.29 trillion in Supplementary Estimates I, Kshs.2.29 trillion in Supplementary Estimates II and Kshs.1.99 trillion in Supplementary Estimates III. This represents 42 per cent of the gross national budget, but the amount was similar to that allocated in FY 2023/2024. Table 2.8 shows the exchequer issues to CFS in FY 2024/2025.

Table 2.8: TCFS Budgetary Allocation and Exchequer Issues

CFS Category	FY 2024/25			FY 2023/24		
	Revised Net Estimates (Kshs. Billion)	Exchequer Issues (Kshs. Billion)	% of Exchequer to Revised Net estimates	Net Estimates (Kshs. Billion)	Exchequer Issues (Kshs. Billion)	% of Exchequer to Estimates
Public Debt	1,741.79	1,559.95	90	1,782.39	1,596.64	90
Pensions and Gratuities	223.15	207.20	93	187.56	148.95	79
Salaries, Allowances & Miscellaneous Services	23.82	23.56	99	21.52	20.77	97
Total	1,988.75	1,790.70	90	1,991.48	1,766.36	89

Source: National Treasury and OCOB

In FY 2024/2025, exchequer issues to CFS amounted to Kshs. 1.79 trillion, representing 90 per cent of the revised annual net estimates, compared to 89 per cent (Kshs.1.77 trillion) issued in FY 2023/2024. Salaries, Allowances, and Miscellaneous received the highest proportion of exchequer issues to revised net estimates, at 99 per cent, while Public Debt had the lowest, at 90 per cent.

2.5.3 Exchequer Issues Under Article 223 of the Constitution

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

Table 2.9 shows exchequer issues under Article 223 of the Constitution of Kenya in the year under review.

Table 2.9: Exchequer Issues Under Article 223 of the Constitution of Kenya

Ministry/ State Department	Purpose	Amount Approved (Kshs.) by Cabinet Secretary (CS) -National Treasury (Kshs.)		Date Approved by CS-NT	Amount Requisitioned and Approved by Controller of Budget (COB) (Kshs.)		Date Approved by COB
		Recurrent	Development		Recurrent	Development	
State Department for Social Protection and Senior Citizen Affairs	Loan Revenue by World Bank into the designated project Account to cater for the Kenya Social and Economic Inclusion Project (KSEIP)		1,241,378,992	14/8/2024	-	-	N/A
National Police Service	To cater for the Multi-Agency Security support mission to Haiti	181,096,965		11/9/2024	181,079,484		24/9/2024
State Department of Economic Planning-KNBS	To cater for Eastern Africa Regional Statistics, the World Bank Program for Results, KNBS		2,300,000,000	21/8/2024		2,300,000,000	01/10/2024
National Police Service	To cater for the Multi-Agency Security support mission to Haiti	1,980,269,358		7/10/2024	162,672,217		28/10/2024
					77,522,957		8/1/2025
					194,054,016		23/1/2025
					229,380,304		19/3/2025
State Department for Internal Security and National Administration	To implement planned activities that were not budgeted for in Supplementary I Estimates	2,600,000,000		16/10/2024	250,000,000		22/11/2024
					550,000,000		27/11/2024
					300,000,000		09/12/2024
					300,000,000		17/12/2024
					300,000,000		20/12/2024
					300,000,000		03/1/2025
					300,000,000		16/1/2025
300,000,000		27/1/2025					
State Department for Internal Security and National Administration	To facilitate the implementation of the National Police Service Modernisation Project		2,500,000,000	11/11/2024		2,500,000,000	03/12/2024
State Department for Roads	Savings from the Roads Annuity Fund to cater for the construction of the Illasit-Njukini-Taveta Road		4,000,000,000	14/11/2024		-	N/A

Ministry/ State Department	Purpose	Amount Approved (Kshs.) by Cabinet Secretary (CS) -National Treasury (Kshs.)		Date Approved by CS-NT	Amount Requisitioned and Approved by Controller of Budget (COB) (Kshs.)		Date Approved by COB
		Recurrent	Development		Recurrent	Development	
State Department for Roads	To facilitate the settlement of outstanding pending certificates and the implementation of urgent road infrastructure		8,000,000,000	13/12/2024		8,000,000,000	17//12/2024
State Department for Broadcasting and Telecommunications	To facilitate the settlement of pending bills under the Government Advertising Agency	627,692,112		22/11/2024	354,395,739		19/12/2024
State Department for Public Health and Professional Standards	To cater for salary arrears accrued to medical doctors arising from the implementation of the 2017-2021 CBA	1,750,000,000		16/12/2024	1,750,000,000		24/12/2024
Salaries, Allowances and Miscellaneous Services	To facilitate the settlement of debt service due under guaranteed debt relating to Kenya Airways	19,648,584,739		02/1/2025	19,648,584,739		02/1/2025
		50,000,000		03/1/2025	50,000,000		03/1/2025
State Department for Higher Education and Research	Moi University Strategic Intervention	1,500,000,000		19/12/2024	500,000,000		14/1/2024
					500,000,000		12/2/2025
State Department for Internal Security and National Administration	To cater for enhanced security operations	1,800,000,000		15/1/2025	300,000,000		03/2/2025
					600,000,000		12/2/2025
					300,000,000		20/2/2025
					300,000,000.00		03/3/2025
					300,000,000.00		10/3/2025
State Department for Foreign Affairs	To facilitate campaigns for the candidature of Rt. Hon. Raila Odinga for the position of African Union Chairperson in line with the foreign policy of the Republic of Kenya, 2024	523,843,746		14/11/2024	216,275,405		05/2/2025
State House	To cater for utilities, rent, local presidential visits, hospitality services, fuel expenses and maintenance of motor vehicles	1,500,000,000		27/2/2025	160,613,204.		28/2/2025
					401,646,440		07/3/2025
					221,162,105		13/3/2024
					374,492,881.05		19/3/2025
National Police Service	To cater for the Multi-Agency Security support mission to Haiti	229,380,304		17/3/2025	229,380,304		19/3/2025

Ministry/ State Department	Purpose	Amount Approved (Kshs.) by Cabinet Secretary (CS) -National Treasury (Kshs.)		Date Approved by CS-NT	Amount Requisitioned and Approved by Controller of Budget (COB) (Kshs.)		Date Approved by COB
		Recurrent	Development		Recurrent	Development	
State Department for Sports	To cater for the payment of hosting rights for the African National Championship (CHAN) 2024 tournament	1,682,000,000		4/3/2025	1,682,000,000		4/4/2025
State Department for Social Protection, Pensions & Senior Citizens Affairs	To cater for expenditure under the cash transfer programme (INUA JAMII)	5,000,000,000		4/10/2025	3,396,627,422		10/4/ 2025
State Department for Tourism	To facilitate the smooth implementation of intended programmes and activities which were not included in the Supplementary I & II	900,000,000		4/30/2025	51,138,181		30/4/ 2025
					49,445,999		6/5/ 2025
					31,061,348		21/5/ 2025
					39,745,453		4/6/ 2025
State Department for Social Protection, Pensions & Senior Citizens Affairs	To cater for expenditure under the cash transfer programme (INUA JAMII)	7,470,443,280		5/14/2025	3,493,668,000		15/5/ 2025
					3,392,098,000		3/6/2025
					275,950,003		23/6/ 2025
State House	To cater for Short-falls under the areas of expenditure for domestic travel, hospitality supplies & services, Fuel expenses and maintenance of motor vehicles	1,500,000,000		5/14/2025	358,161,199		15/5/ 2025
					263,456,585		21/5/2025
					626,520,489		27/5/ 2025
					250,000,000		28/5/2025
State Department for Internal Security and National Administration	To cater for enhanced security operations, Local presidential functions and National Celebrations	1,000,000,000		5/14/2025	300,000,000		21/5/ 2025
					250,000,000		9/6/ 2025
					250,000,000		17/6/ 2025
National Intelligence Service	To cater for security operations	2,000,000,000		5/28/2025	1,000,000,000		4/6, 2025
					700,000,000		13/6/ 2025
					300,000,000		24/6/ 2025
State Department for Higher Education and Research	To offset part of the accumulated pending bills at the Mount Kenya University for the placement of government-sponsored students	1,000,000,000		6/10/2025	1,000,000,000		10/6/2025
National Police Service	To cater for Operation Maliza Uhalifu 2 in Samburu	150,000,000		5/28/2025	150,000,000		13/6/ 2025

Ministry/ State Department	Purpose	Amount Approved (Kshs.) by Cabinet Secretary (CS) -National Treasury (Kshs.)		Date Approved by CS-NT	Amount Requisitioned and Approved by Controller of Budget (COB) (Kshs.)		Date Approved by COB
		Recurrent	Development		Recurrent	Development	
The National Treasury	To settle contractual obligations under the Motor Vehicle Leasing Programme	5,000,000,000		6/11/2025	4,999,616,865		16/6/ 2025
State House	To cater for Short-falls under the areas of expenditure for domestic travel, hospitality supplies & services, Fuel expenses and maintenance of motor vehicles	850,000,000		6/13/2025	323,908,834		17/6/ 2025
					132,697,554		19/6/2025
					281,507,460		24/6/2025
State Department for Environment and Climate Change	Relates to donor funds (Green Climate Fund) under enhancing community Resilience & water security in Upper Athi River (GCF)		294,902,952	6/12/2025		294,902,952	17/6/ 2025
State Department for Forestry	Relates to donor funds (AFD) under the green zones development support project, phase II		200,594,569	6/12/2025		200,594,569	17/6// 2025
State House	To cater for other operating expenses	1,250,000,000		15-May-25			Withdrawal was not requested from COB
State Department for Medical Services	To process and make payment to UNICEF's supply Division to prevent disruption in essential vaccine supply, and at the same time ensure Kenya complies with the GAVI grant to support co-financing obligations	930,000,000		13/06/2025			Withdrawal was not requested from COB
National Intelligence Service	To cater for enhanced emergency operational requirements	1,000,000,000		15-Jun-25			Withdrawal was not requested from COB
State Department for Roads	To facilitate certified interim payment certificates under the ongoing construction of the Kenol-Sagana-Marua Highway Improvement Project	562,088,350		10-Jun-25			

Ministry/ State Department	Purpose	Amount Approved (Kshs.) by Cabinet Secretary (CS) -National Treasury (Kshs.)		Date Approved by CS-NT	Amount Requisitioned and Approved by Controller of Budget (COB) (Kshs.)		Date Approved by COB	
		Recurrent	Development		Recurrent	Development		
State Department for Roads	To facilitate ongoing upgrading to bitumen standards of Gor Mahia Ring Road, an Agolomuk-Otati-Kogore Road in Homabay Town	450,000,000		28-May-25			Withdrawal was not requested from COB	
The Judiciary	To support the operations of the Retirement Benefits Appeal Tribunal	7,327,460.00		20-May-25			Withdrawal was not requested from COB	
State Department for Internal Security & National Administration	To cater for security-related operations and other National functions	500,000,000		16-May-25			Withdrawal was not requested from COB	
State Department for Industry	To cater for the Kenya Industry and Internship Project (KIEP) credit No.6268 KE funded by the World Bank	259,300,000		7-May-25			Withdrawal was not requested from COB	
State Department for Irrigation	To facilitate payments for pending certificates to ensure the smooth implementation of project activities	20,000,000		14-May-25			Withdrawal was not requested from COB	
Environment and Climate Change	To correct this anomaly, which will be reflected during the preparation of the FY2024/25 Supplementary No.III	300,000,000		14-May-25			Withdrawal was not requested from COB	
National Police Service	To cater for security-related expenditures	1,000,000,000		6-May-25			Withdrawal was not requested from COB	
State Department Forestry	To facilitate tree planting and seedlings production	200,000,000		9-May-25			Withdrawal was not requested from COB	
Total		65,422,026,313	18,536,876,513		53,248,863,185	13,295,497,521		
Total Gross Estimates						1,769,962,018,259	612,983,578,938	
% Issues to Gross Estimates						3	2	

Source: The National Treasury and OCOB

During the financial year, the Controller of Budget authorised withdrawal of Kshs.66.54 billion under Article 223 of the Constitution compared to Kshs.83.96 billion approved by the Cabinet Secretary, National Treasury.

The difference of Kshs.17.42 billion constitutes approvals granted by the Cabinet Secretary, but not requisitioned for approval of withdrawal by the COB. Further, Parliament approved all the additional funding under Article 223 in the Supplementary Budget Estimates II and III, respectively in line with the law.

2.5.4 Equalisation Fund Receipts and Withdrawals

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

In FY 2024/2025, the Equalisation Fund received Kshs.3.53 billion as disbursements from the Consolidated Fund and had a cash balance of Kshs.1.27 billion from FY 2023/2024. The receipts represented 472 per cent of the annual target. The excess disbursement over the budget was attributable to the settlement of pending disbursement arrears for previous financial years.

The Controller of Budget authorised a total of Kshs.3.45 billion from the Equalisation Fund. This amount comprised Kshs 394.30 million for Policy 1 development pending bills in favour of the Ministry of Water and Sanitation, Kshs.2.77 billion for second policy development projects, and Kshs.256.20 million for the Equalization Fund Secretariat's recurrent expenses.

Table 2.10 shows the movement of funds in the Equalisation Fund in FY 2024/2025.

Table 2.10: Movement of funds in the Equalisation Fund

Date/ S/no.	Details	Budget (Kshs.)	Actual mount (Kshs.)	% of the actual amount to the Budget
<i>Opening Balance</i>				
1/7/2024	Cash balance from FY 2023/24		1,271,375,750.70	
<i>Disbursements to the Equalisation Fund</i>				
26/8/2024	Receipts from the Consolidated Fund	10,330,317,433.00	1,030,000,000.00	24
17/1/2025	Receipts from the Consolidated Fund		900,000,000.00	
30/5/2025	Receipts from the Consolidated Fund		1,600,000,000.00	
6/30/2025	Recovery from the Equalisation Fund by the National Treasury		(1,014,809,059.15)	
Total disbursements received			2,515,190,940.85	
A: Total Cash Available for Use in the Fund			3,786,566,691.55	
LESS: EXCHEQUER ISSUES				
<i>Implementation of the First Policy</i>				
3/9/2024	Development Request - Pending Bill for the Ministry of Water and Sanitation	36,360,521.20	36,360,521.20	100
15/10/2024	Development Request - Pending Bill for the Ministry of Water and Sanitation	47,747,499.73	42,461,349.90	89
26/11/2024	Development Request - Pending Bill for the Ministry of Water and Sanitation	65,336,231.00	65,336,231.00	100

Date/ S/no.	Details	Budget (Kshs.)	Actual mount (Kshs.)	% of the actual amount to the Budget
2/12/2024	Development Request - Pending Bill for the Ministry of Water and Sanitation	114,773,420.94	82,949,070.00	72
16/12/2024	Development Request - Pending Bill for the Ministry of Water and Sanitation	134,908,441.36	123,015,873.00	91
14/3/2025	Development Request - Pending Bill for the Ministry of Water and Sanitation	7,797,720.00	6,743,060.00	86
7/4/2025	Development Request - Pending Bill for the Ministry of Water and Sanitation	37,162,573.48	21,867,571.70	59
9/5/2025	Development Request - Pending Bill for the Ministry of Water and Sanitation	7,736,885.10	4,702,490.00	61
30/5/2025	Development Request - Pending Bill for the Ministry of Water and Sanitation	10,986,451.00	10,866,189.00	99
B: Total Exchequer Issues on the First Policy		462,809,743.81	394,302,355.80	85
Implementation of the Second Policy				
1	Baringo	481,546,10.00	62,917,990.55	11
2	Bomet	19,215,175.00	-	-
3	Bungoma	58,779,836.00	-	-
4	Busia	17,979,656.00	-	-
5	Elgeyo Marakwet	65,114,751.00	-	-
6	Garissa	630,912,260.00	-	-
7	Homa Bay	131,603,304.00	123,569,224.65	94
8	Isiolo	166,157,751.00	89,991,630.70	54
9	Kajiado	414,765,595.00	72,785,804.80	18
10	Kericho	60,882,122.00	-	-
11	Kilifi	539,901,714.00	113,142,074.90	21
12	Kisumu	24,333,610.00	22,774,183.75	94
13	Kitui	397,477,349.00	-	-
14	Kwale	292,590,513.00	-	-
15	Laikipia	119,303,227.00	30,636,737.00	26
16	Lamu	57,614,460.00	-	-
17	Machakos	12,923,347.00	-	-
18	Mandera	753,408,998.00	693,457,164.70	92
19	Marsabit	469,644,478.00	212,307,315.90	45
20	Meru	29,927,013.00	-	-
21	Migori	177,764,414.00	-	-
22	Muranga	5,679,579.00	-	-
23	Nakuru	6,435,119.00	3,046,902.40	47
24	Nandi	116,745,012.00	104,413,036.60	89
25	Narok	771,670,228.00	-	-
26	Samburu	649,686,536.00	270,948,805.00	42
27	Siaya	31,973,185.00	-	-
28	Taita Taveta	13,335,187.00	-	-
29	Tana River	442,122,368.00	143,331,449.00	32
30	Tharaka Nithi	44,005,716.00	-	-
31	Trans Nzoia	7,478,246.00	-	-
32	Turkana	1,144,091,494.00	238,091,895.30	21
33	Wajir	730,167,615.00	-	-
34	West Pokot	1,021,690,952.00	586,561,741.15	57

Date/ S/no.	Details	Budget (Kshs.)	Actual mount (Kshs.)	% of the actual amount to the Budget
Total for Development Projects under the Second Policy		10,020,407,910.00	2,767,975,956.40	27
	Recurrent Expenditure for the Equalisation Fund Secretariat	309,909,523.00	285,900,000.00	92
C: Total for the Second Policy		10,330,317,433.00	3,053,875,956.40	30
Grand Total for Exchequer Issues (B+C)		10,793,127,176.81	3,448,178,312.20	32

Source: OCOB

In FY 2024/25, only 15 Counties could access Equalisation funds under the second policy. Homa Bay County received the highest proportion of development exchequer issues to the appropriated amount at 94 per cent, while Baringo County received the lowest exchequer issues at 11 per cent. The projects funded from the Equalisation Fund under the Second Marginalization Policy in FY 2024/25 is analysed in Annex IV, Page 332 of this report.

2.5.5 Withdrawals from the Judiciary Fund

The Judiciary Fund is established under Article 173 of the Constitution. In FY 2024/2025, total exchequer issues from the Consolidated Fund to the Judiciary Fund amounted to Kshs.22.72 billion, representing 99.5 per cent of the revised net estimates, comprising Kshs.21.62 billion (100 per cent) for recurrent expenditure and Kshs.769.14 million (93 per cent) for development activities. The Controller of Budget authorised withdrawals amounting to Ksh.22.62 billion from the Judiciary Fund to the Judiciary Operational Accounts. This amount comprised Kshs.21.81 billion for recurrent activities and Kshs.800.20 million for development activities, representing 99 per cent and 98 per cent of the recurrent and development estimates, respectively.

Table 2.11 shows the approval for withdrawal from the Judiciary Fund to Judiciary Operational Accounts in FY 2024/2025.

Table 2.11: Approval for Withdrawal from the Judiciary Fund

Vote	FY 2024/2025			FY 2023/2024		
	Revised Net Estimates Kshs.	Exchequer Issues to Judiciary Operational Accounts Kshs.	% of Exchequer to Revised Net Budget	Revised Net Estimates Kshs.	Exchequer Issues to Judiciary Operational Accounts Kshs.	% of Exchequer to Revised Net Budget
Recurrent	21,962,110,165	21,814,804,723	99	21,022,400,000	20,711,889,530	99
Development	816,100,000	800,203,329	98	1,400,000,000	927,483,056	66
Total	22,778,210,165	22,615,008,052	99	22,422,400,000	21,639,372,586	97

Source: The National Treasury and OCOB

3. OVERALL BUDGET PERFORMANCE

3.1. Introduction

This chapter presents an overview of the national government budget implementation in FY 2024/2025. It analyses the budget performance of the Consolidated Fund Services (which is classified as recurrent expenditure). It provides information on Public debt, Pensions and Gratuities, Salaries and Allowances to Constitutional office-holders and Miscellaneous services. The chapter also examines expenditure for MDAs disaggregated into major economic items under development and recurrent votes, respectively. The recurrent vote comprises ministerial allocation and CFS votes. In addition, it presents the status of pending bills as of 30th June 2025.

3.2. FY 2024/2025 Overall Budget

The approved gross budget for the FY 2024/2025 amounted to Kshs.4.49 trillion, revised to Kshs.4.37 trillion in Supplementary Estimates I, Kshs.4.64 trillion in Supplementary Estimates II and Kshs.4.37 trillion in Supplementary Estimates III, a decline of 1 per cent compared to Kshs.4.43 trillion in FY 2023/2024. This comprised of Kshs.612.98 billion for ministerial development expenditure, Kshs.1.77 trillion for ministerial recurrent expenditures, Kshs.1.99 trillion for CFS. This is a decline compared to Kshs.708.85 billion and Kshs. Kshs.1.99 trillion for ministerial development and CFS, respectively, allocated in the FY 2023/2024. However, ministerial recurrent expenditure allocation increased compared to Kshs.1.73 trillion allocated in FY 2023/2024.

To finance the budget, the government, through the National Treasury, targeted to raise Kshs. 4.32 trillion in the original revenue estimates, grants and loans, revised to Kshs.4.21 trillion in Supplementary I, Kshs.4.47 trillion in Supplementary II and Kshs.4.21 trillion in Supplementary III. The revenue sources included Tax Revenue (Kshs.2.31 trillion), Non-Tax Revenue (Kshs.191.09 billion), Domestic borrowing (Kshs.1.20 trillion - comprising of net domestic borrowing of Kshs.817.30 billion and internal debt redemption/roll-over of Kshs.383.39 billion), External Loans and Grants (Kshs.501.54 billion) and other Domestic financing (Kshs.8.52 billion). The Government also targeted to raise Kshs.583.01 billion from Appropriations in Aid (A-I-A) comprising Kshs.321.67 billion recurrent A-I-A and Kshs.261.644 billion development A-I-A. Table 3.1 summarizes the estimates of revenue, grants, loans and A-I-A for FY 2024/2025.

Table 3.1: Movements in the Estimates of Revenue, Grants and Loans in FY 2024/2025

Revenue Streams	Original Estimates (Kshs.)	Revised Estimates I (Kshs.)	Revised Estimates II (Kshs.)	Revised Estimates III (Kshs.)	Change from the original Estimates as of 30 th June 2025	%Change from the original Estimates as of 30 th June, 2025
Tax Revenue	2,745,218,573,596	2,475,063,919,892	2,400,723,983,739	2,305,109,748,998	(440,108,824,598)	(16)
Non-Tax Revenue	171,979,175,130	156,354,004,023	180,202,849,122	191,086,786,373	19,107,611,243	11
Domestic Borrowing	828,384,133,205	978,299,192,296	1,167,044,112,542	1,200,693,575,258	372,309,442,053	45
External Loans and Grants	571,221,593,564	593,502,523,564	718,401,161,535	501,535,852,584	(69,685,740,980)	(12)
Other Domestic Financing	4,686,909,550	4,686,909,550	8,522,308,315	8,522,308,315	3,835,398,765	82
Sub-Total	4,321,490,385,045	4,207,906,549,325	4,474,894,415,253	4,206,948,271,528	(114,542,113,517)	
Appropriations-In-Aid	571,115,686,693.00	573,521,286,693.00	600,955,661,743.00	583,010,844,771.00	11,895,158,078	2
Total	4,892,606,071,738	4,781,427,836,018	5,075,850,076,996	4,789,959,116,299	(102,646,955,439)	(2)

Source: The National Treasury

Total shareable revenue to the county governments was KShs.418.26 billion and comprised FY 2024/25 Equitable Share of Kshs.387.43 billion and arrears for June 2024 amounting to Kshs 30.83 billion.

Table 3.2 summarises changes in budgetary allocations in FY 2024/2025.

Table 3.2: Changes in Budgetary Allocation in FY 2024/2025

FY 2024/2025 (Kshs. Billion)													
Vote	ORIGINAL ESTIMATES			REVISED ESTIMATES I			REVISED ESTIMATES II			REVISED ESTIMATES III			% Change from Original Estimates
	Net	A.I.A	Gross	Net	A.I.A	Gross	Net	A.I.A	Gross	Net	A.I.A	Gross	
Development	457.89	287.21	745.09	351.19	289.61	640.80	354.47	282.90	637.37	351.34	261.64	612.98	(18)
Recurrent	3,462.51	283.65	3,746.15	3,445.78	283.65	3,729.43	3,701.70	317.79	4,019.49	3,437.35	321.37	3,758.72	0.3
MDAs	1,348.45	283.65	1,632.10	1,307.94	283.65	1,591.59	1,412.67	317.79	1,730.46	1,448.60	321.37	1,769.96	8
CFS	2,114.06		2,114.06	2,137.84	-	2,137.84	2,289.03	-	2,289.03	1,988.75	-	1,988.75	(6)
Total	3,920.39	570.85	4,491.25	3,796.97	573.26	4,370.23	4,056.17	600.69	4,656.86	3,788.69	583.01	4,371.70	(3)

Source: National Treasury

In FY 2024/2025, the State Department for Trade had the highest increase of 55 per cent (Kshs.1.98 billion) from budget rationalisation during Supplementary Estimates compared to the original estimates. This is attributable to the additional allocation of Kshs.2.17 billion that was to be funded from the exchequer and Kshs.19.97 million as Appropriation in Aid. Conversely, the State Department for Investment Promotion attracted the highest budget cuts at 40 per cent (Kshs.1.91 billion) in the revised estimates. Table 3.3 indicates the MDAs with highest changes in the budgetary allocation during FY 2024/2025.

Table 3.3: MDAs with the highest changes in the budgetary allocation during FY 2024/2025.

Ministry/ Department / Agency	Vote	FY 2024/25 (Kshs. Billion)				FY 2023/24 (Kshs. Billion)				
		Original Estimates	Revised Estimates	Change from the Original Estimates	% change from the original Estimates	Original Estimates	Revised Estimates	Change from the Original Estimates	% change from the original Estimates	
A: Increases in Allocation										
State Department for Trade	Rec	Net	1.48	3.65	2.17	147	1.97	2.13	0.16	8
		AIA	1.62	1.64	0.02	1	0.39	1.37	0.98	251
		Gross	3.10	5.29	2.19	71	2.36	3.50	1.14	48
	Dev	Net	0.50	0.29	-0.21	(42)	0.05	0.05	0	0
		AIA	0.00	0.00	0.00	0	-	-	-	0
		Gross	0.50	0.29	-0.21	(42)	0.05	0.05	-	0
	Total		3.60	5.58	1.98	55	2.41	3.55	1.14	47
State Department for Tourism	Rec	Net	0.56	0.55	0.01	(1)	1.09	1.01	-0.08	(7)
		AIA	9.30	13.04	3.73	40	7.98	11.75	3.77	47
		Gross	9.86	13.59	3.73	38	9.07	12.76	3.69	41
	Dev	Net	0.00	0.00	0.00	0	0.47	0.12	-0.35	(74)
		AIA	0.47	0.87	0.40	85	-	0.02	0.02	
		Gross	0.47	0.87	0.40	85	0.47	0.14	-0.33	(70)
	Total		10.33	14.46	4.13	40	9.54	12.9	3.36	35

Ministry/ Department / Agency	Vote		FY 2024/25 (Kshs. Billion)				FY 2023/24 (Kshs. Billion)			
			Original Estimates	Revised Estimates	Change from the Original Estimates	% change from the original Estimates	Original Estimates	Revised Estimates	Change from the Original Estimates	% change from the original Estimates
State Department for the East African Community	Rec	Net	0.61	0.84	0.23	38	0.72	0.26	0.26	36
		AIA	-	-	-	0	-	-	-	0
		Gross	0.61	0.84	0.23	38	0.72	0.98	0.26	36
	Dev	Net	-	-	-	0	-	-	-	0
		AIA	-	-	-	0	-	-	-	0
		Gross	-	-	-	0	-	-	-	0
	Total		0.61	0.84	0.23	38	0.72	0.98	0.26	36
State Department for Social Protection and Senior Citizen Affairs	Rec	Net	33.01	45.81	12.80	39	32.44	32.64	0.2	1
		AIA	0.10	0.17	0.07	67	0.10	0.10	-	0
		Gross	33.11	45.98	12.87	39	32.54	32.74	0.2	1
	Dev	Net	2.19	1.81	-0.38	(17)	3.62	3.85	0.23	6
		AIA	-	-	-	-	-	0.25	0.25	-
		Gross	2.19	1.81	-0.38	(17)	3.62	4.09	0.47	13
	Total		35.30	47.79	12.49	35	36.16	36.83	0.67	2
State Department for Immigration and Citizen Affairs	Rec	Net	8.90	9.15	0.25	3	8.00	8.85	0.85	11
		AIA	1.25	3.97	2.72	219	0.56	0.97	0.41	73
		Gross	10.15	13.12	2.97	29	8.55	9.82	1.27	15
	Dev	Net	2.11	1.70	-0.41	(20)	2.68	3.05	0.37	14
		AIA	2.70	5.40	2.70	100	0.75	1.34	0.59	79
		Gross	4.81	7.10	2.29	48	3.43	4.39	0.96	28
	Total		14.96	20.22	5.26	35	11.98	14.21	2.23	19
B: Budget Reductions										
State Department for Investment Promotion	Rec	Net	0.60	1.03	0.43	71	0.98	1.17	0.19	19
		AIA	0.51	0.83	0.32	64	0.51	0.51	0	0
		Gross	1.11	1.86	0.75	68	1.49	1.68	0.19	13
	Dev	Net	3.61	0.94	-2.66	(74)	6.55	5.52	-1.03	(16)
		AIA	-	-	-	-	-	-	-	0
		Gross	3.61	0.94	-2.66	(74)	6.55	5.52	-1.03	(16)
	Total		4.72	2.81	-1.91	(40)	8.04	7.2	-0.84	(10)
State Department for Water and Sanitation	Rec	Net	2.50	2.93	0.44	18	3.28	3.43	0.15	5
		AIA	3.26	3.70	0.45	14	2.26	3.39	1.13	50
		Gross	5.75	6.64	0.88	15	5.54	6.82	1.28	23
	Dev	Net	24.29	17.30	-6.99	(29)	28.17	30.25	2.08	7
		AIA	22.37	9.33	-13.04	(58)	27.77	14.43	-13.34	(48)
		Gross	46.66	26.63	-20.02	(43)	55.94	44.68	-11.26	(20)
	Total		52.41	33.27	-19.14	(37)	61.48	51.5	-9.98	(16)
Office of the Deputy President	Rec	Net	4.57	3.22	-1.36	(30)	3.28	4.36	1.08	33
		AIA	0.00	-	-	0	0.003	0.01	0.007	233
		Gross	4.58	3.22	-1.36	(30)	3.29	4.37	1.08	33
	Dev	Net	0.32	-	-0.32	(100)	0.25	0.40	0.15	60
		AIA	-	-	-	-	-	-	-	0
		Gross	0.32	-	-0.32	(100)	0.25	0.40	0.15	60
	Total		4.90	3.22	-1.68	(34)	3.54	4.77	1.23	35

Ministry/ Department/ Agency	Vote		FY 2024/25 (Kshs. Billion)				FY 2023/24 (Kshs. Billion)			
			Original Estimates	Revised Estimates	Change from the Original Estimates	% change from the original Estimates	Original Estimates	Revised Estimates	Change from the Original Estimates	% change from the original Estimates
State Department for Micro, Small and Medium Enterprises	Rec	Net	1.11	1.23	0.13	11	1.68	1.76	0.08	5
		AIA	0.46	0.81	0.35	77	0.20	0.34	0.14	70
		Gross	1.57	2.05	0.48	31	1.88	2.10	0.22	12
	Dev	Net	7.70	4.33	-3.38	(44)	11.26	5.93	-5.33	(47)
		AIA	0.10	0.05	-0.05	(50)	-	-	-	0
		Gross	7.80	4.38	-3.43	(44)	11.26	5.93	-5.33	(47)
	Total		9.37	6.42	-2.95	(31)	13.14	8.03	-5.11	(39)
State Department for Parliamentary Affairs	Rec	Net	0.46	0.32	-0.14	(30)	0.67	0.39	-0.28	(42)
		AIA	-	-	-	0	-	-	-	0
		Gross	0.46	0.32	-0.14	(30)	0.67	0.39	-0.28	(42)
	Dev	Net	-	-	-	0	-	-	-	0
		AIA	-	-	-	0	-	-	-	0
		Gross	-	-	-	0	-	-	-	0
	Total		0.46	0.32	-0.14	(30)	0.67	0.39	-0.28	(42)
Grand total		136.66	134.93	-1.73	(1)	147.68	140.36	-7.32	(5)	

Source: National Treasury

The detailed analysis of the changes in budget allocation during Supplementary Estimates for FY 2024/25 is provided in Annex II, Page 313.

Table 3.4 presents the overall national government budget performance for the FY 2024/25.

Table 3.4: Overall Budget Performance

VOTE	FY 2024/2025 (Kshs. Bn)						FY 2023/2024 (Kshs. Bn)					
	Revised Gross estimates	Revised Net estimates	Cumulative Exchequer Issues	Cumulative Expenditure	% of Exchequer to Revised Net Estimates	Absorption Rate (%)	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Cumulative Expenditure	% Exchequer to Revised Net estimates	Absorption rate (%)
Recurrent	3,758.72	3,437.35	3,233.36	3,485.31	94	93	3,722.91	3,126.42	3,126.42	3,372.66	91	91
: MDAs	1,769.96	1,448.60	1,442.66	1,669.38	100	94	1,731.43	1,434.96	1,360.06	1,615.64	95	93
: CFS	1,988.75	1,988.75	1,790.70	1,815.94	90	91	1,991.48	1,991.48	1,766.36	1,757.02	89	88
Development	612.98	351.34	335.08	545.80	95	89	708.85	452.09	3125.06	516.86	70	73
Total	4,371.70	3,788.69	3,568.44	4,031.11	94	92	4,431.75	3,878.52	3,441.49	3,889.52	89	88

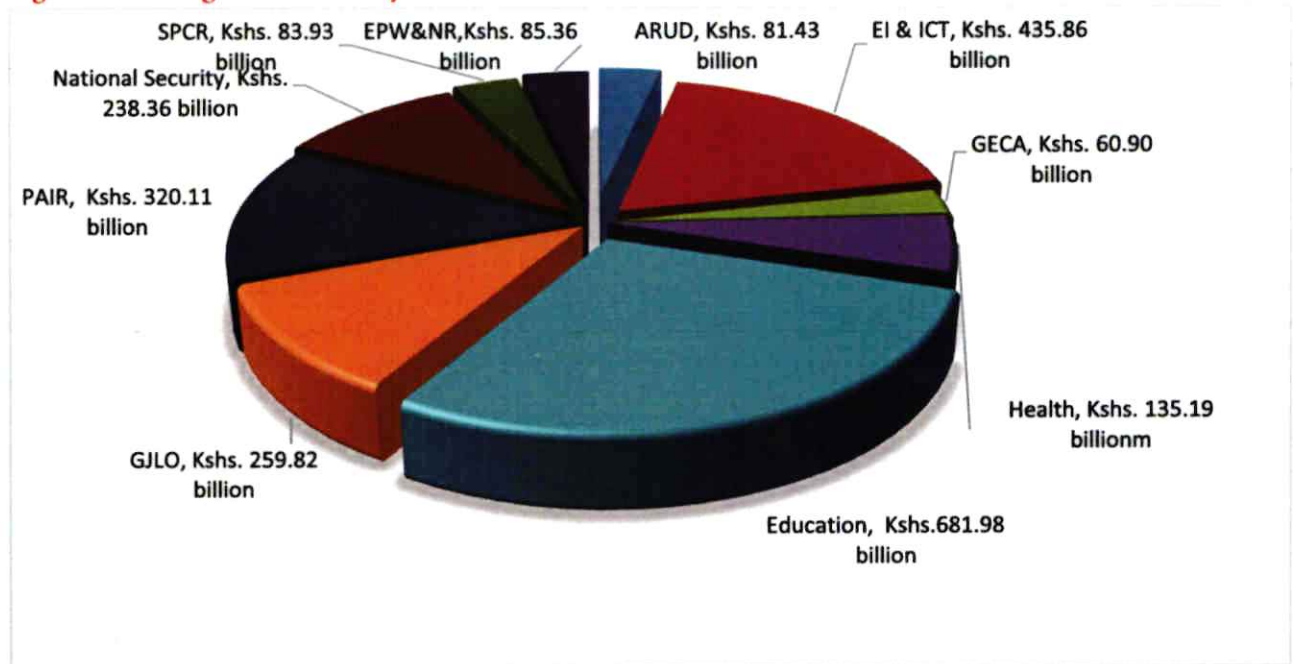
Source: National Treasury, OCOB and MDAs

The total exchequers issued by the National Treasury to fund budgeted activities in FY 2024/2025 amounted to Kshs.3.57 trillion, representing 94 per cent of the revised net estimates, compared to 89 per cent (Kshs.3.44 trillion) recorded in FY 2023/2024. The exchequer issues comprised Kshs.335.08 billion (95 per cent) for ministerial development expenditure, Kshs.1.44 billion for ministerial recurrent expenditure (100 per cent) and Kshs.1.79 trillion to CFS (90 per cent). Gross expenditure for the National Government was Kshs.4.03 trillion, recording an absorption rate of 92 per cent, compared to 88 per cent (Kshs.3.89 trillion) recorded in FY

2023/2024. Expenditure comprises ministerial development expenditure at KShs.545.80 billion (absorption rate of 89 per cent), ministerial recurrent expenditure at Kshs.1.67 trillion (absorption rate of 94 per cent) and Consolidated Fund Services at Kshs.1.82 trillion (absorption rate of 91 per cent).

Figure 3.1 presents the budget allocation by Sector in the FY 2024/2025.

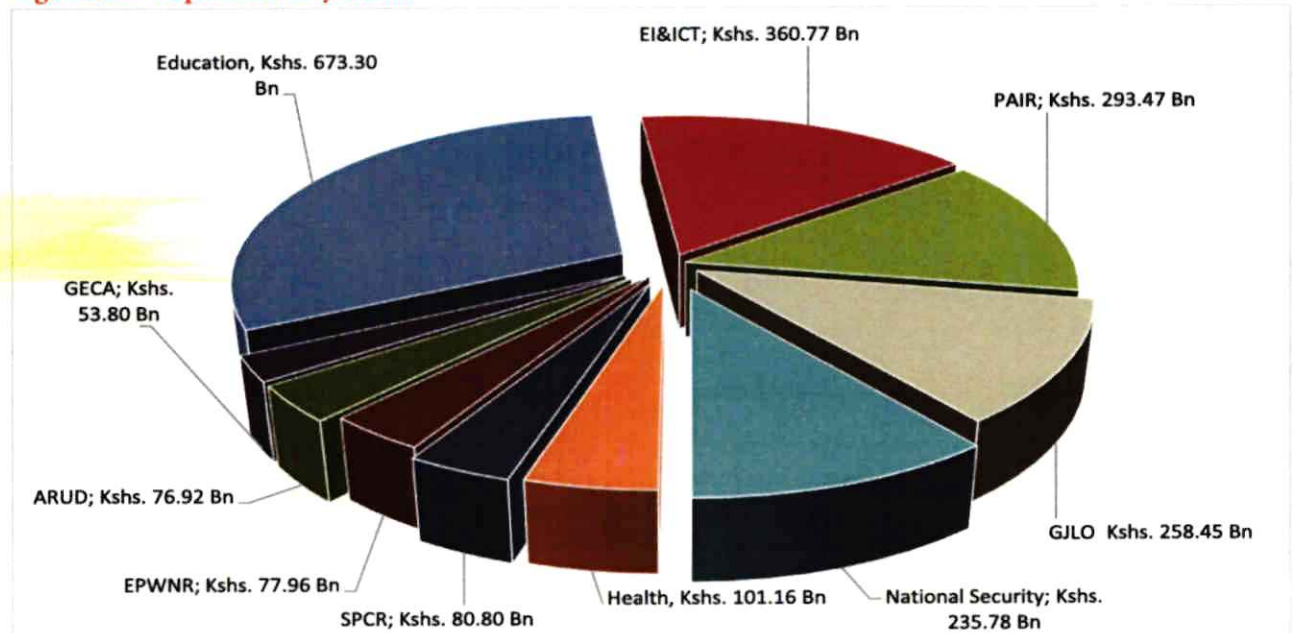
Figure 3.1: Budget Allocation by Sector, FY 2024/2025



Source: National Treasury Supplementary Budget I Books for FY 2024/25

Figure 3.2 shows expenditure by Sector in FY 2024/2025.

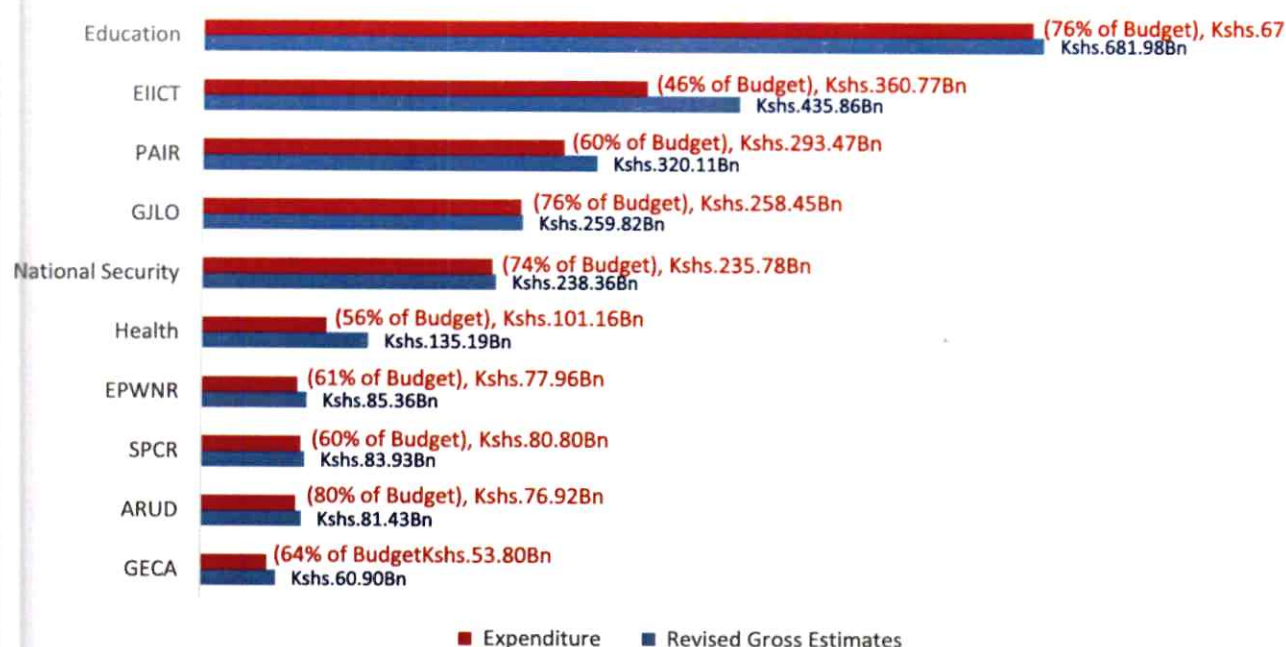
Figure 3.2: Expenditure by Sector



Source: MDAs

Figure 3.3 shows the proportion of budget to expenditure by Sector in FY 2024/2025.

Figure 3.3: Proportion of Budget to Expenditure by Sector



Source: MDAs and National Treasury

3.3. Consolidated Fund Services Budget Performance

Budget allocation to the CFS in the FY 2024/2025 amounted to Kshs.2.11 trillion, revised to Kshs.2.14 trillion in Supplementary Estimates I, Kshs.2.29 trillion in Supplementary Estimates II and Kshs.1.99 trillion in Supplementary Estimates III, compared to Kshs.1.99 trillion allocated in the FY 2024/2025 amounted to Kshs.2.11 trillion, revised to Kshs.2.14 trillion in Supplementary Estimates I, Kshs.2.29 trillion in Supplementary Estimates II, and Kshs.1.99 trillion in Supplementary Estimates III, compared to Kshs.1.99 trillion allocated in FY 2023/2024.

Table 3.5 summarises CFS budget performance status in FY 2024/2025.

Table 3.5: CFS Budget Performance

CFS Category	FY 2024/25						FY 2023/24			
	Original Estimates (Kshs. Bn)	Revised Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Expenditure (Kshs. Bn)	Exchequer Issues as % of Revised Estimates	Expenditure as % of Revised Estimates	Revised Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Expenditure (Kshs. Bn)	Expenditure as % of Estimates
Public Debt	1,910.48	1,741.79	1,559.95	1,585.17	89	91	1,782.39	1,596.64	1,587.31	89
Pensions and Gratuities	199.37	223.15	207.20	207.22	93	93	187.56	148.95	148.95	79
Salaries & Allowances and Miscellaneous Services (including Guaranteed Debt)	4.21	23.82	23.55	23.55	99	99	21.52	20.77	20.77	96
Total	2,114.06	1,988.75	1,790.70	1,815.94	90	91	1,991.48	1,766.36	1,757.02	88

Source: National Treasury

Total CFS expenditure in the year amounted to Kshs.1.82 trillion, representing 91 per cent of the revised CFS estimates, compared to 88 per cent (Kshs.1.76 trillion) recorded in FY 2023/24. There was an overall increase in CFS payments over the period, and this was attributed mainly to growth in interest payments on domestic debt, and expenditure on commuted pension and other pension schemes from Kshs.534.22 billion and Kshs.43.65 billion in FY 2023/24 to Kshs.678.25 billion and Kshs.97.86 billion in FY 2024/2025 respectively.

3.3.1 Public Debt

As of 30th June 2025, the Public debt stock comprised Kshs.11.73 trillion, comprising of Kshs.5.40 trillion (46 per cent) owed to external lenders and Kshs.6.33 trillion (54 per cent) due to domestic lenders. Table 3.6 represents the public debt position disaggregated into various categories as of 30th June 2025.

Table 3.6: Public and Publicly Guaranteed Debt Position

Category	As of 30 th June, 2024 (Kshs. Bn)	FY 2024/25				As of 30 th June, 2025 (Kshs. Bn)	Percentage Change (%)	Composition (%) of Loan Portfolio
		Loans disbursed (Kshs. Bn)	Loans Principal Paid (Kshs. Bn)	Loans Interest Paid - Excluding Overdraft (Kshs. Bn)	Loans Commitment fees, Penalties & Other Charges Paid (Kshs. Bn)			
External Debt								
Bilateral	1,163.71	41.83	150.36	49.61	0.66	1,100.22	(5)	9
Multilateral	2,786.95	208.75	55.43	62.81	0.67	3,032.14	9	26
Commercial Banks	1,207.50	195.04	142.33	96.66	0.84	1,256.74	4	11
Supplier Credit	13.54	-	-	-	-	14.51	7	Less than 1
Sub-Total External Debt	5,171.70	445.62	348.12	209.07	2.17	5,403.61	4	46
Domestic Debt								
Central Bank of Kenya	86.57	6.62	1.11	678.25	-	92.08	6	1
Commercial Banks	2,278.84	413.23			-	2,692.07	18	23
Sub-total: Banks	2,365.40	419.86	1.11		-	2,784.15	18	24
Non-Banks	2,927.63	504.24	3.26		-	3,428.62	17	29
IMF SDR* Funds On-Lent to Government	83.54		6.76		-	80.56	(4)	1
Others (Non-residents)	33.71		1.02		-	32.69	(3)	Less than 1
Sub-Total: Non-Banks	3,044.88	504.24	11.04		-	3,541.86	16	30
Sub-Total Domestic	5,410.28	924.09	12.15		-	6,326.01	17	54
Total	10,581.99	1,369.71	360.27	678.25	2.17	11,729.62	11	100

Source: National Treasury

The public debt stock increased by 11 per cent from Kshs.10.58 trillion as of 30th June 2024 to Kshs.11.73 trillion as of 30th June 2025. External debt increased by 4 per cent due to additional loan disbursements of Kshs.208.75 billion from foreign commercial banks and Kshs.195.04 billion from Multilateral Organizations, while domestic debt recorded 17 per cent growth attributable to increased borrowing in the domestic market.

Notably, the supplier credit category neither recorded loan disbursement nor repayment in FY 2024/25. Table 3.7 shows the effect of foreign exchange on external public debt, but it recorded a growth.

Table 3.7: Foreign Exchange Effect on External Public Debt Stock

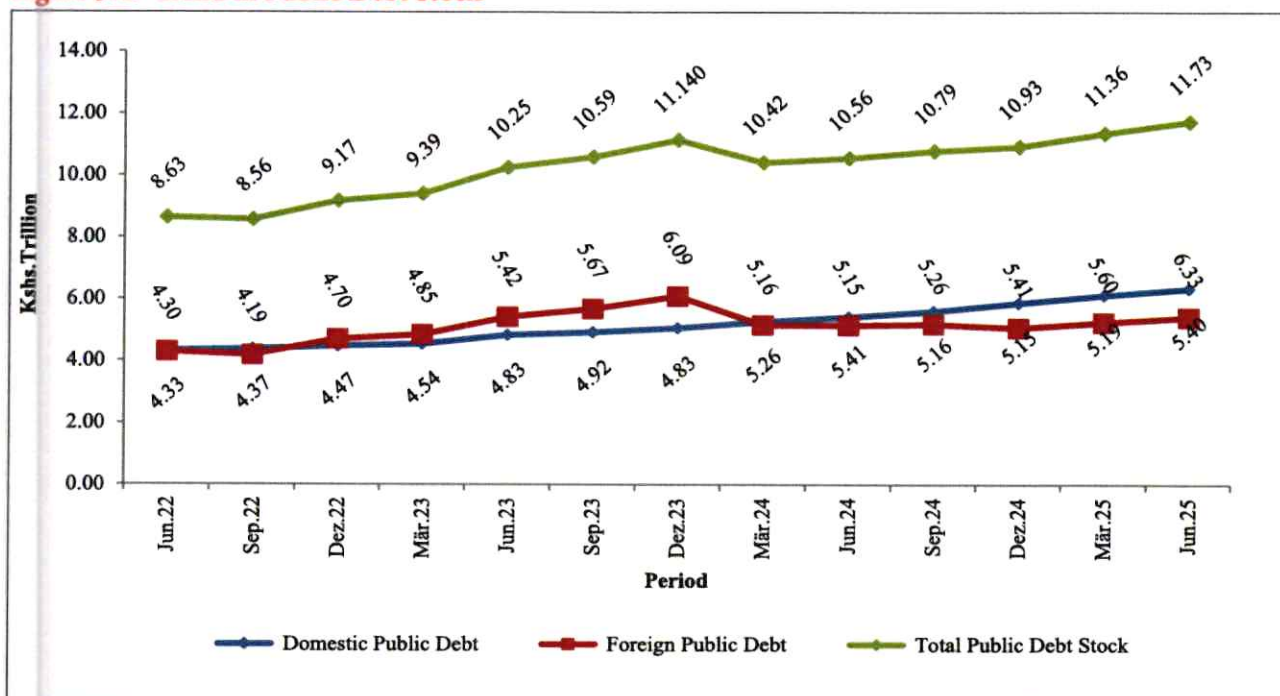
External Debt (PPG)* in USD	USD Exchange Rate	External Debt (PPG) in Kshs
a	b	c
(1) 39,927,611,523	June 2024 = 129.5270	5,171,703,718,745
(2) 39,927,611,523	June 2025 = 129.2343	5,160,016,925,857
Change in Public Debt Portfolio = (2-1)		(11,686,792,888)
% Change in Public Debt Portfolio		-0.2%

Source: National Treasury

*PPG- Public and Publicly Guaranteed Debt

Figure 3.4 depicts the trend in public debt stock from 30th June 2022 to 30th June 2025.

Figure 3.4: Trend in Public Debt Stock



Source: National Treasury

The allocation towards servicing the public debt in the FY 2024/2025 amounted to Kshs.1.74 trillion, representing 88 per cent of the CFS budgetary allocation, compared to Kshs.1.78 trillion allocated in the FY 2023/2024. This comprised Kshs.744.93 billion for principal redemption and Kshs.996.86 billion for interest payments.

Allocation towards external debt comprised of Kshs.361.54 billion for principal and Kshs.228.37 billion for interest, while domestic debt comprised Kshs.383.39 billion and Kshs.768.49 billion towards principal redemption and interest payments, respectively.

Total expenditure on public debt in FY 2024/2025 amounted to Kshs.1.59 trillion, representing 91 per cent of the revised estimates, compared to Kshs.1.59 trillion (89 per cent) recorded in FY 2023/2024. The increase is attributed to growth of payments on domestic debt redemptions and interests, which stood at Kshs.1.05 trillion compared to Kshs.830.22 billion paid in FY 2023/24, likely due to the high preference for short-term debt instruments with less than one year to maturity.

External debt servicing amounted to Kshs.540.12 billion, comprising Kshs.332.67 billion on principal payments, Kshs.205.28 billion on interest payments, Kshs.1.07 billion on commitment fees, Kshs.3.36 million on penalties paid first, and Kshs.1.09 billion on other charges. The total domestic debt payment was Kshs.1.05 trillion, consisting of Kshs.366.80 billion and Kshs.678.25 billion for principal and interest payments, respectively.

3.3.2 Overdraft Facility

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

In FY 2024/25, the overdraft limit stood at Kshs.97.05 billion, and the amount outstanding at the end of each month was charged at an average interest rate of 11 per cent per annum. The total charge on the overdraft facility in FY 2024/2025 stood at Kshs.7.44 billion, as shown in Table 3.8.

Table 3.8: Charges on Overdraft Facility

Month	FY 2024/25 (Kshs.)	FY 2023/24, (Kshs.)	Variance in Per Cent
	a	b	$c=(a-b)/b*100$
July 2024	758,402,998	589,087,532	29
August 2024	596,320,149	639,594,587	(7)
September 2024	569,797,563	660,806,400	(14)
October 2024	488,108,426	683,890,855	(29)
November 2024	591,928,539	697,958,319	(15)
December 2024	479,333,516	936,398,170	(49)
January 2025	501,703,924	947,904,264	(47)
February 2025	490,118,861	866,235,074	(43)
March 2025	735,338,036	1,004,732,202	(27)
April 2025	747,171,709	897,374,654	(17)
May 2025	767,259,651	964,748,762	(20)
June 2025	718,425,703	740,834,942	(3)
Total	7,443,909,075	9,629,565,761	(23)

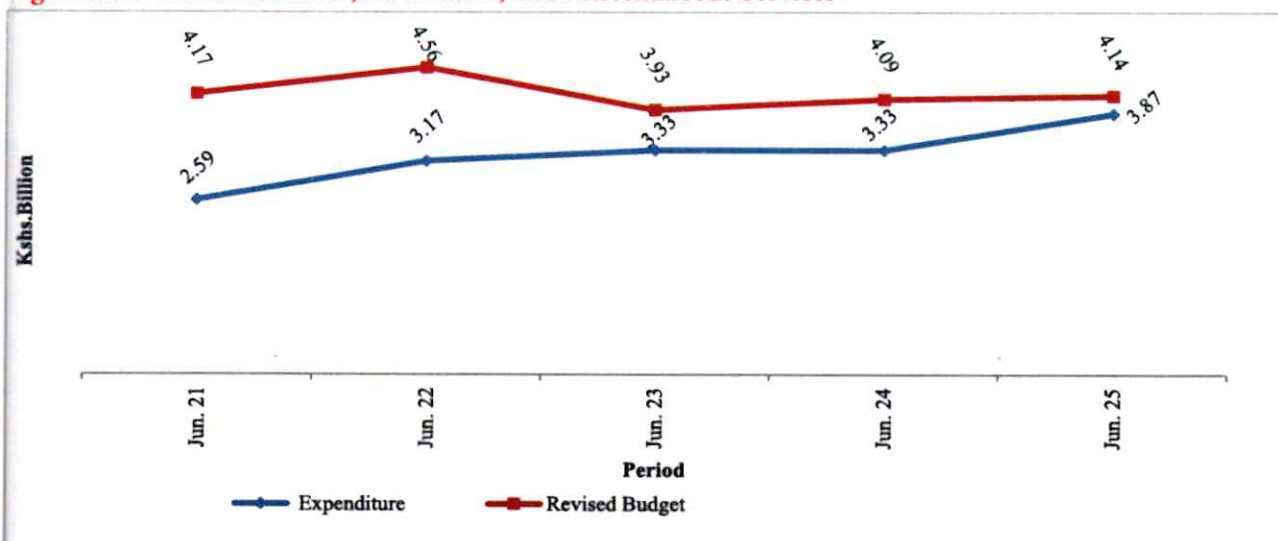
Source: National Treasury

3.3.3 Salaries and Allowances and Miscellaneous Services

The allocations for Salaries and allowances and Miscellaneous Services (SAM) in FY 2024/2025 amounted to Kshs.4.21 billion, revised to Kshs.4.14 billion in Supplementary Estimates II and Supplementary Estimates III, compared to Kshs.4.74 billion allocated in the FY 2023/2024. The decline is attributed to a recommendation by the Controller of Budget that budgeted salaries and allowances of the Constitutional Office Holders be aligned to the gazetted remuneration by the Salaries and Remuneration Commission in previous Budget Implementation Review Reports.

The total expenditure on SAM in FY 2024/2025 was Kshs.3.87 billion, representing 94 per cent of the annual estimates, compared to Kshs.3.33 billion (82 per cent) recorded in a similar FY 2023/2024 period. Figure 3.5 shows the budgetary allocations and expenditure trends for salaries, allowances, and miscellaneous services from FY 2020/2021 to FY 2024/2025.

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



Source: National Treasury

Table 3.9 shows SAM budget performance in FY 2024/2025.

Table 3.9: Salaries, Allowances, and Miscellaneous Budget Performance

Name of the Office	FY 2024/25					FY 2023/24		
	Original Estimates (Kshs.)	Revised Estimates (Kshs.)	Exchequer (Kshs.)	Expenditure (Kshs.)	Budget Performance (%)	Revised Estimates (Kshs.)	Expenditure (Kshs.)	Budget Performance (%)
Salaries & Allowances								
Office of the Attorney General	11,574,400	17,324,400	14,549,269	14,549,269	84	12,441,000	11,534,000	45
Director of Public Prosecutions	9,510,132	9,510,132	9,560,228	9,560,228	101	9,618,404	17,050,238	177
The Judicial Service Commission	3,113,064,590	3,113,064,590	2,983,434,017	2,983,434,017	96	3,246,947,236	2,558,458,746	79
Auditor General	11,586,400	11,586,400	11,534,000	11,534,000	100	12,441,000	11,534,000	93
Public Service Commission	147,723,892	120,514,228	114,662,908	114,662,908	95	80,723,747	81,359,897	101
Teachers Service Commission	75,514,228	78,014,228	74,964,228	74,964,228	96	80,723,747	74,964,228	93
Ethics and Anti-Corruption Commission	19,835,200	19,995,200	19,990,000	19,990,000	100	20,866,000	20,585,408	99
Kenya National Commission on Human Rights	42,631,428	50,886,542	37,657,114	37,657,114	74	45,502,950	42,412,228	100
Commission on Administrative Justice	55,652,050	43,251,330	44,506,213	44,506,213	103	27,379,724	26,943,215	98
National Gender & Equality Commission	62,301,842	62,443,470	55,811,496	55,811,496	89	45,675,747	42,412,228	93
National Cohesion & Integration Commission	51,038,228	58,815,296	58,388,228	58,388,228	99	62,874,747	58,388,228	93
Commission on Revenue Allocation	67,426,228	67,426,228	66,826,228	66,826,228	99	79,427,372	66,447,687	84

Name of the Office	FY 2024/25					FY 2023/24		
	Original Estimates (Kshs.)	Revised Estimates (Kshs.)	Exchequer (Kshs.)	Expenditure (Kshs.)	Budget Performance (%)	Revised Estimates (Kshs.)	Expenditure (Kshs.)	Budget Performance (%)
Salaries & Remuneration Commission	158,440,782	102,364,994	101,259,140	101,259,140	99	89,485,747	83,102,228	93
National Land Commission	75,454,228	75,454,228	74,454,228	74,884,228	99	80,871,921	74,904,228	93
Controller of Budget	9,560,132	9,560,232	9,560,228	9,560,228	100	9,560,228	9,560,228	100
National Police Service Commission	97,968,466	137,794,108	85,640,988	85,640,988	62	54,437,747	50,550,228	93
Independent Electoral & Boundaries Commission	88,661,824	44,330,913	-	-	0	21,915,456	224,238	1
Sub-Total	4,097,944,050	4,022,336,519	3,763,228,514	3,763,228,514	94	3,977,892,773	3,230,431,253	81
Office of the President / Deputy President: (a) President	36,051,256	36,051,256	17,325,000	17,325,000	86	33,463,929	17,325,000	95
(b) Deputy President			13,499,068	13,499,068			14,550,944	
(a) Former Presidents	22,679,127	22,679,127	13,167,000	13,167,000	87	22,679,127	13,167,000	87
(b) Former First Lady			6,583,500	6,583,500			6,583,500	
Sub-Total	58,730,383	58,730,383	50,574,568	50,574,568	86	56,143,056	51,626,444	58
Total Salaries and Allowances	4,156,674,433	4,081,066,902	3,813,803,082	3,813,803,082	93	4,034,035,829	3,282,057,697	81
Employer Contribution to Housing Levy	50,000,000	53,000,000	52,916,399	52,916,399	100	50,000,000	48,248,830	96
Employer Contribution to N.S.S. F	3,000,000	3,000,000	1,838,160	1,838,160	61	3,000,000	2,171,480	72
Total Miscellaneous Services	53,000,000	56,000,000	54,754,559	54,754,559	98	53,000,000	50,420,310	95
Grand Total	4,209,674,433	4,137,066,902	3,868,557,641	3,868,557,641	94	4,087,035,829	3,332,478,007	52

The Commission on Administrative Justice surpassed its budget allocation by 3 per cent while the budget for the Independent Electoral and Boundaries Commission was unutilized, due to the absence of Commissioners. Further, the National Police Service Commission and Kenya National Commission on Human Rights spent 62 per cent and 74 per cent, respectively, of their budgets in FY 2024/2025. Accordingly, the affected entities and the National Treasury should ensure a realistic budget for SAM in the subsequent budgets.

3.3.4 Guaranteed Debt

As of 30th June 2025, the guaranteed debt stock stood at Kshs.81.89 billion, compared to Kshs.100.16 billion as of 30th June 2024. Table 3.10 provides a list of guaranteed loans as of 30th June 2025.

Table 3.10: List of Guaranteed Loans as of 30th June 2025

Classification				Loan portfolio as of 30 th June 2024 (Kshs. Mn)	FY 2024/25		Loan portfolio as of 30 th June 2025 (Kshs. Mn)
Agency	Year	Purpose of the loan	Creditor		Loan Disbursements (Kshs. Mn)	Loans paid (Principal amount) (Kshs. Mn)	
Kenya Airways	2017	Kenya Airways Guarantee (for Local Banks)	MTC Trust & Corporate Services Ltd (Security Agent for Local Banks)	29,139.21	-	19,685.13	9,689.61
Kenya Electricity Generating Company	1995	Mombasa Diesel Generating Power Plant	Government of Japan	343.46	-	-	-
	1997	Sondu Miriu Hydropower Project		819.33	-	-	607.67
	2004	Sondu Miriu Hydropower II		5,588.73	-	-	5,906.59
	2007	Sondu Miriu Hydropower Project Sangoro Power Plant		2,629.51	-	-	2,798.14
	2010	Olkaria 1 Unit 4 and 5 Geothermal Power Plant Olkaria	15,527.65	81.84	-	16,067.27	
	2011	Rehabilitation and Upgrade of the Geothermal Plant Olkaria	1,449.20	-	-	791.31	
	2021	DSSI Japan for KenGen Loans Phase I	Government of Japan	709.30	-	-	526.07
	2021	DSSI Japan for KenGen Loans Phase II		823.82	-	-	654.64
Kenya Ports Authority	2007	Mombasa Port Development Programme	Government of Japan	16,814.46	-	-	17,132.80
	2015	Kenya Port Development Project-Phase II		25,845.29	-	-	27,346.98
	2021	DSSI Japan -Kenya Ports Authority) – Phase I		219.27	-	-	162.62
	2021	DSSI Japan -Kenya Ports Authority-Phase II		255.79	-	-	203.26
Total				100,165.02	81.84	19,685.13	81,886.97

Source: National Treasury

The revised allocation towards servicing the guaranteed debt in FY 2024/2025 was Kshs.19.69 billion for Kenya Airways Guarantee (for Local Banks) only, representing 1 per cent of the CFS budgetary allocation, compared to Kshs.17.44 billion allocated in FY 2023/2024.

Total expenditure on guaranteed debt in FY 2024/2025 amounted to Kshs.19.69 billion, representing 100 per cent of the revised estimates, compared to Kshs.17.44 trillion (100 per cent) recorded in FY 2023/2024. The loan payment was for Kenya Airways Guarantee (for Local Banks) exclusively for loan redemption.

3.3.5 Pensions and Gratuities

The allocation for Pensions and gratuities for FY 2024/2025 amounted to Kshs.199.37 billion, revised to Kshs.223.15 billion in Supplementary Estimates I, representing a 19 per cent increase compared to Kshs.187.50 billion allocated in FY 2023/2024. It comprised Ordinary Pensions of Kshs.93.78 billion, Commuted Pensions and Gratuities of Kshs.85.76 billion, Other Pension Schemes of Kshs.6.63 billion, and the Public Service Superannuation Scheme at Kshs.36.98 billion.

Total payments towards Pensions and Gratuities in FY 2024/2025 stood at Kshs.207.22 billion, representing 93 per cent of the revised gross estimates, compared to Kshs.148.95 billion, (96 per cent) recorded in FY 2023/2024. Table 3.11 shows the performance of various pension categories in FY 2024/2025.

Table 3.11: Pensions and Gratuities Budget Performance

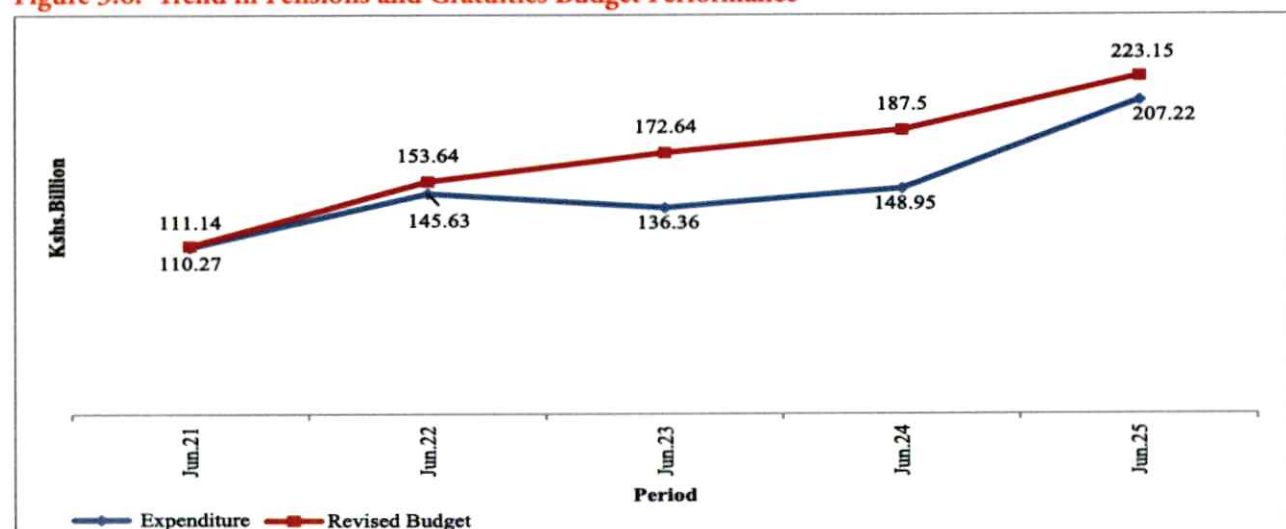
Classification of Pensions & Gratuities	FY 2024/25				FY 2023/24			
	Revised Estimates (Kshs. Mn)	Exchequer (Kshs. Mn)	Expenditure (Kshs. Mn)	Budget Performance %	Revised Estimates (Kshs. Mn)	Exchequer (Kshs. Mn)	Expenditure (Kshs. Mn)	Budget Performance %
Ordinary Pension	93,776.15	75,003.42	75,003.42	80	85,753.58	73,690.17	73,690.17	86
Commuted Pension	85,761.82	97,857.63	97,857.63	106	68,557.27	43,650.37	43,650.37	64
Other Pension Schemes	6,632.10				134.10			
Public Service Superannuation Scheme	36,976.71	34,355.02	34,355.02	93	33,054.83	31,608.04	31,608.04	96
Total	223,146.78	207,216.06	207,216.06	93	187,499.78	148,948.58	148,948.58	79

Source: National Treasury

In FY 2024/25, all the ordinary and commuted pension and gratuities processed for payment were funded. Similarly, Employer (Government of Kenya) remittances to the Public Service Superannuation Scheme (PSSS) were fully funded.

Figure 3.6 shows the pensions and gratuities budget performance trend from 30th June 2021 to 30th June 2025

Figure 3.6: Trend in Pensions and Gratuities Budget Performance



Source: National Treasury

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

3.4.1 Introduction

This section analyses the MDAs' expenditure by economic classification for FY 2024/2025 of both development and recurrent expenditure. The development expenditure is disaggregated into major economic items, which include: Capital Transfers to SAGAs, Civil Works and Construction of Residential and Non-Residential Buildings, Refurbishment of Buildings/infrastructure, Purchase of Specialised Plant, Equipment, and Machinery, and Pre-Feasibility studies. Conversely, the major economic items for recurrent expenditure are: Compensation to Employees, Operations and Maintenance (O&M), and Current Transfer to SAGAs. O&M is further disaggregated into the major expenditure items, including Travelling, Printing, Advertising, Rentals and Rates for Non-Residential Buildings, Training, Hospitality, Maintenance Expenses for motor vehicles, and other assets.

3.4.2 Ministries, Departments, and Agencies Development Expenditure Analysis

In FY 2024/2025, the original gross budget allocation for Ministerial development activities amounted to Kshs.746.34 billion, revised to Kshs.641.17 billion in Supplementary I, Kshs.616.01 billion in Supplementary II and Kshs.612.98 billion in Supplementary III, compared to Kshs.708.85 billion allocated in FY 2023/2024. Gross ministerial development expenditure in FY 2024/2025 was Kshs.545.80 billion, recording an absorption rate of 89 per cent, compared to 73 per cent (Kshs.516.86 billion) recorded in FY 2023/2024. Table 3.12 shows the development expenditure analysis by MDAs for the reporting period

Table 3.12: Breakdown of Development Expenditure by MDAs (Kshs. Million)

MINISTRY/STATE DEPARTMENT	Capital Transfers	Construction of Non-Residential Building	Refurbishment of Buildings/Infrastructure	Construction of Residential (Including Hostels)	Construction and Civil Works	Purchase of Specialised Plant, Equipment and Machinery	Pre-Feasibility and Appraisal Studies	Other Expenses	Gross Expenditure	(A-1-A)	Net Expenditure
The Executive Office of the President	-	-	-	-	-	-	-	25.71	25.71	-	25.71
Office of the Prime Cabinet Secretary	-	-	-	-	-	-	-	43.83	43.83	-	43.83
State House	-	-	399.46	-	-	-	-	-	399.46	-	399.46
State Department for Correctional Services	-	23.61	-	-	5.03	81.20	-	-	109.84	-	109.84
State Department for Immigration and Citizen Services	-	46.16	-	-	-	209.57	-	7,107.37	7,363.10	3.70	7,359.40
National Police Service	-	-	59.85	11.00	-	512.85	-	-	583.70	499.92	83.78
State Department for Internal Security and National Administration	-	329.00	-	-	16.20	-	-	2,500.00	2,845.20	-	2,845.20
State Department for Devolution	785.00	-	-	-	-	-	-	86.99	871.98	-	871.98
State Department for the ASALs and Regional Development	-	-	-	-	3,303.82	-	-	33.35	3,337.17	-	3,337.17
Ministry of Defence	3,512.32	-	-	-	-	-	-	-	3,512.32	3,512.32	-
State Department for Vocational and Technical Training	2,220.52	162.01	-	-	-	-	-	781.12	3,163.66	1,686.22	1,477.44
State Department for Higher Education and Research	373.78	-	-	-	-	-	-	-	373.78	24.33	349.45
State Department for Basic Education	16,406.81	-	-	-	-	-	-	-	16,406.81	400.19	16,006.62
The National Treasury	21,570.46	-	-	-	-	150.31	685.70	12,886.00	35,292.47	9,038.95	26,253.52

MINISTRY/STATE DEPARTMENT	Capital Transfers	Construction of Non-Residential Building	Refurbishment of Buildings/Infrastructure	Construction of Residential (Including Hostels)	Construction and Civil Works	Purchase of Specialised Plant, Equipment and Machinery	Pre-Feasibility and Appraisal Studies	Other Expenses	Gross Expenditure	(A-I-A)	Net Expenditure
State Department for Economic Planning	70,662.04	-	-	-	-	-	6.00	-	70,668.04	11.56	70,656.48
State Department for Medical Services	17,795.36	562.90	-	-	-	630.92	119.95	2,964.72	22,073.86	-	22,073.86
State Department for Public Health and Professional Standards	3,504.61	16.21	-	-	-	-	-	-	3,520.83	-	3,520.83
State Department for Roads	88,302.32	4.99	261.26	24.79	13,411.41	151.25	615.50	920.53	103,692.06	42,442.87	61,249.20
State Department of Transport	26,304.57	-	44.74	-	-	-	22.37	271.14	26,642.83	710.31	25,932.52
State Department for Shipping and Maritime Affairs	370.00	-	-	-	-	-	-	-	370.00	-	370.00
State Department for Housing and Urban Development	12,160.06	-	639.05	-	56,244.44	-	1,854.62	5,209.58	76,107.76	63,192.18	12,915.58
State Department for Public Works	-	-	-	-	223.77	-	-	-	223.77	-	223.77
State Department for Irrigation	17,623.98	-	-	-	-	-	-	-	17,623.98	8,691.33	8,932.64
State Department of Water and Sanitation	23,761.98	-	-	-	-	-	-	-	23,761.98	8,050.35	15,711.63
State Department for Lands and Physical Planning	3,031.12	106.12	136.50	-	-	-	101.70	1,684.17	5,059.61	2,236.09	2,823.52
State Department for Information Communications and Technology & Digital Economy	11,782.54	-	-	-	-	113.07	-	521.47	12,417.08	10,082.75	2,334.33
State Department for Sports	15,135.68	-	-	-	-	-	-	42.00	15,177.68	15,135.68	42.00
State Department for Culture and Heritage	-	-	-	69.82	-	-	-	-	69.82	-	69.82
State Department for Youth Affairs and the Arts	200.00	-	-	-	-	-	6.11	572.40	778.51	230.81	547.70

MINISTRY/STATE DEPARTMENT	Capital Transfers	Construction of Non-Residential Building	Refurbishment of Buildings/Infrastructure	Construction of Residential (Including Hostels)	Construction and Civil Works	Purchase of Specialised Plant, Equipment and Machinery	Pre-Feasibility and Appraisal Studies	Other Expenditures	Gross Expenditure	(A-I-A)	Net Expenditure
State Department for Energy	6,319.53	-	9.40	-	17,002.15	9.99	608.48	585.23	24,534.77	6,907.17	17,627.61
State Department for Livestock Development	2,433.92	49.98	214.01	-	101.49	1,070.83	29.33	2,592.63	6,492.19	1,500.00	4,992.19
State Department for the Blue Economy and Fisheries	7,256.25	350.00	-	-	-	-	900.00	-	8,506.25	1,366.25	7,139.99
State Department for Crop Development	18,428.99	289.42	499.48	1,117.80	-	32.35	145.47	5,956.95	26,470.46	1,713.10	24,757.35
State Department for Cooperatives	2,929.00	-	-	-	-	-	-	68.79	2,997.79	-	2,997.79
State Department for Trade	290.00	-	-	-	-	-	-	-	290.00	-	290.00
State Department for Industry	2,000.00	-	-	-	-	-	967.40	-	2,967.40	-	2,967.40
State Department for Micro, Small and Medium Enterprises Development	4,037.86	-	-	-	-	-	34.69	-	4,072.55	-	4,072.55
State Department for Investment Promotion	700.00	-	-	-	-	-	141.71	-	841.71	-	841.71
State Department for Labour and Skills Development	361.98	44.98	-	-	-	2.50	-	173.54	583.00	-	583.00
State Department for Social Protection and Senior Citizen Affairs	307.68	-	-	-	-	0.20	-	1,653.47	1,961.35	-	1,961.35
State Department for Mining	-	-	-	-	-	84.82	-	43.93	128.75	-	128.75
State Department for Petroleum	482.00	-	-	-	-	404.86	896.30	1,044.01	2,827.17	2,827.17	-
State Department for Tourism	-	-	-	-	123.20	2.18	-	32.62	158.00	158.00	-
State Department for Wildlife	30.45	-	-	-	-	-	-	146.27	176.71	67.10	109.61

MINISTRY/STATE DEPARTMENT	Capital Transfers	Construction of Non-Residential Building	Refurbishment of Buildings/Infrastructure	Construction of Residential (Including Hostels)	Construction and Civil Works	Purchase of Specialised Plant, Equipment and Machinery	Pre-Feasibility and Appraisal Studies	Other Expenses	Gross Expenditure	(A-I-A)	Net Expenditure
State Department for Gender and Affirmative Action	2,718.80	-	4.16	-	-	-	-	99.70	2,822.66	-	2,822.66
State Department for Public Service	198.00	258.00	-	-	-	39.44	4.47	158.77	658.67	158.77	499.90
The State Law Office	13.92	4.98	52.00	-	-	48.35	-	-	119.25	-	119.25
The Judiciary	43.63	266.55	26.61	9.95	-	90.67	-	271.02	708.43	-	708.43
Ethics and Anti-Corruption Commission	-	-	54.70	-	-	-	-	-	54.70	-	54.70
Office of the Director of Public Prosecutions	-	-	4.82	-	-	35.00	-	2.02	41.85	-	41.85
State Department for Environment and Climate Change	31.00	-	-	-	17.14	80.47	-	910.42	1,039.04	-	1,039.04
State Department for Forestry	2,743.49	-	-	-	-	-	-	-	2,743.49	1,246.48	1,497.00
Parliamentary Joint Services	-	458.08	75.00	-	-	424.98	-	359.91	1,317.96	-	1,317.96
Teachers Service Commission	-	24.90	-	-	-	-	-	708.47	733.37	24.90	708.47
Auditor General	15.00	24.24	-	-	-	-	-	-	39.23	-	39.23
Total	386,844.65	3,022.13	2,481.03	1,233.36	90,448.66	4,173.82	7,139.78	50,458.14	545,803.57	181,918.50	363,885.07

Source: Ministries, Departments and Agencies

Analysis of MDAs' development expenditures by economic classification shows that the highest spending category was Capital Transfers, at Kshs.386.84 billion, representing 71 per cent of the gross development expenditure. Capital Transfers comprised subsidies, grants, and direct transfers to SAGAs, which were meant to complement activities and mandates executed on behalf of parent ministries. A summary of the Capital Transfers is annexed to this report.

Construction and Civil Works recorded the second highest expenditure at Kshs.90.45 billion, absorption rate 17 per cent and followed by Pre-Feasibility and Appraisal Studies Kshs.7.14 billion, absorption rate of 1 per cent of the development budget.

Further analysis revealed that the State Department for Roads had the highest Capital Transfers at Kshs.88.30 billion (24 per cent) of the total Capital Transfers followed by the State Department for Economic Planning at Kshs.70.66 billion (19 per cent) of the total capital transfers.

Other Expenditures for development activities amounted to Kshs.50.46 billion, representing 9 per cent of the gross development expenditure. MDAs that recorded the high spending under this expenditure category included:

The National Treasury: Kshs.12.89 billion utilised on the Use of goods and services.

State Department for Immigration and Citizen Services: Kshs.7.12 billion, which included Kshs.5.11 billion used to defray costs relating to supplies for production.

State Department for Crop Development: Kshs.5.96 billion, with Kshs.4.51 billion being utilized on use of goods and services

State Department for State Department for Housing and Urban Development: Kshs.5.21 billion, with Kshs.4.29 billion being for other operating expenses.

State Department for Medical Services: Kshs.2.96 billion, out of which Kshs.1.10 billion was spent on Routine Maintenance -other assets and Kshs.1.49 billion utilized on use of goods and services.

State Department for Livestock Development: Kshs.2.59 billion, out of which Kshs.2.42 billion utilized on use of goods and services.

State Department for Internal Security and National Administration: Kshs.2.50 billion which was spent on Purchase of Office Furniture and General Equipment.

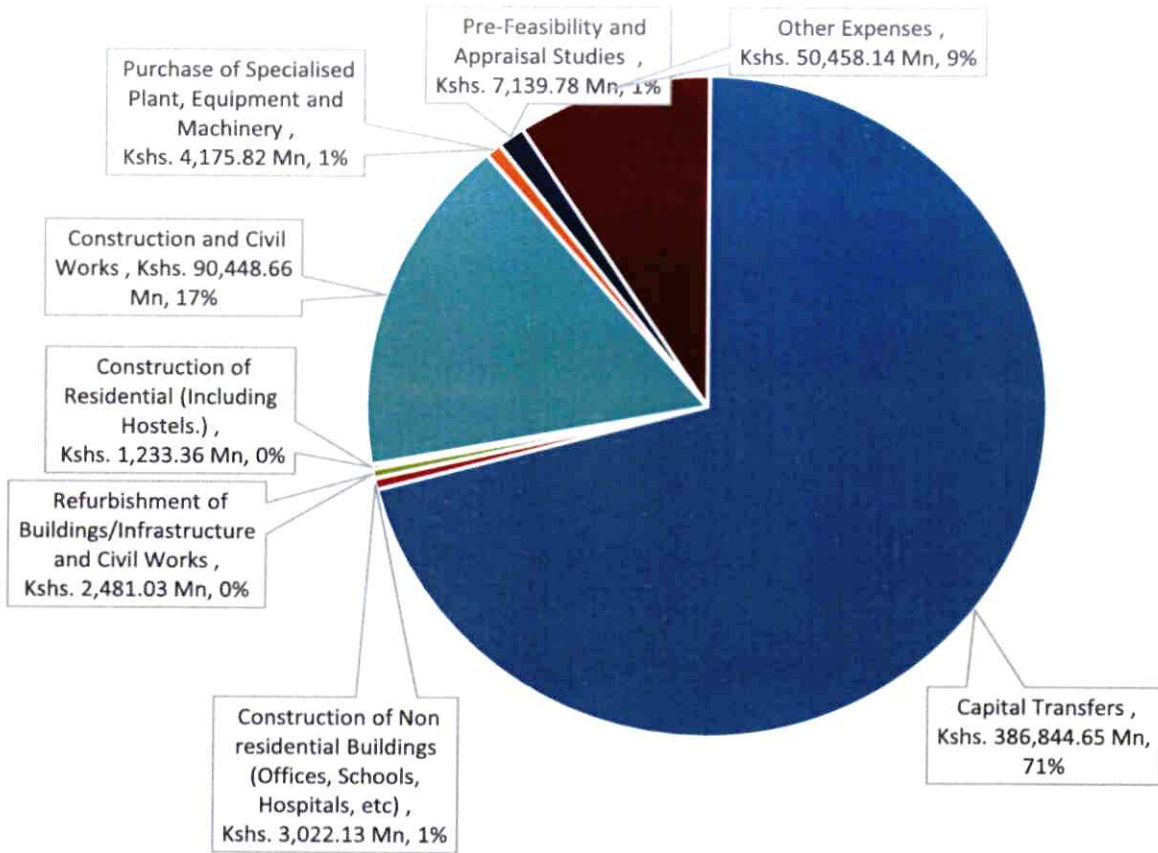
State Department for Lands and Physical Planning: Kshs1.68 billion, which was utilized on use of goods and services.

State Department for Social Protection and Senior Citizen Affairs: Kshs1.65 billion, which was utilized on use of goods and services.

State Department for Petroleum: Kshs.1.04 billion, which was utilized on use of goods and services.

Figure 3.7 shows the composition of MDAs' development expenditure for FY 2024/2025.

Figure 3.7: Breakdown of MDAs' Development Expenditure (Kshs. Million)



Source: MDAs and National Treasury

3.4.3 Ministries, Departments, and Agencies Recurrent Expenditure Analysis

In FY 2024/2025, the gross allocation towards ministerial recurrent expenditure was Kshs.1.63 trillion, revised to Kshs.1.59 trillion in Supplementary Estimates I, Kshs.1.73 trillion in Supplementary Estimates II and Kshs.1.77 trillion in Supplementary Estimates III, compared to Kshs.1.73 trillion allocated in FY 2023/2024. Gross Ministerial Recurrent Expenditure by MDAs in FY 2024/2025 was Kshs.1.67 trillion, representing 94 per cent of the revised gross recurrent estimates, compared to 93 per cent (Kshs.1.62 trillion), recorded in FY 2023/2024.

A breakdown of the MDAs' total recurrent expenditure for FY 2024/25 is presented in table 3.13.

Table 3.13: Breakdown of Recurrent Expenditure by MDAs (Kshs. Million)

Ministries/ Departments/ Agencies	Compen- sation to Employees	Use of Goods and Services													Subsidiaries		Social Secu- rity Bene- fits	Grants and Other Transfers	Acqui- sition of Finan- cial Assets	Acqui- sition of Non-Fi- nancial Assets	Gross Expenditure	(A-I-A)	Net Expenditure	
		Utilities, Supplies and Services	Com- muni- cation, supplies and Ser- vices	Domestic Travel	Foreign Travel	Printing and Adver- tising	Rentals of pro- duced Assets	Training	Hospi- tality	Special- ised Ma- terials and Supplies	Routine Maine- nance Mo- tor Vehicles	Mainte- nance Expen- ses-Other Assets	Insur- ance Cost	Office and General Supplies and Services	Fuel Oil and Lubri- cants	Other Expenses								Subsi- dies to Public Corpora- tions
The Executive Office of the President	1,700.08	29.75	28.39	224.41	56.69	17.39	326.20	41.92	239.46	239.02	52.58	26.04	2.02	74.51	67.92	1,264.21	-	-	30.60	12.89	110.06	4,544.12	15.51	4,528.62
Office of the Deputy Pres- ident	905.27	36.03	30.33	228.23	22.22	46.03	141.07	26.25	379.78	9.01	153.48	61.81	-	87.23	139.03	700.90	-	-	-	-	90.15	3,060.53	-	3,060.53
Office of the Prime Cabinet Secretary	203.29	-	9.66	116.42	30.80	13.44	106.43	13.40	38.85	5.92	25.20	2.37	-	37.89	32.38	203.26	-	-	-	-	44.49	883.81	-	883.81
State De- partment for Parliamentary Affairs	146.28	-	7.56	55.57	-	5.50	-	18.40	38.88	1.75	4.01	15.94	-	16.98	7.24	5.66	-	-	-	-	-	323.76	-	323.76
State De- partment for Performance and Delivery Management	353.15	-	12.67	65.50	(0.10)	14.82	32.93	16.99	29.55	4.49	7.74	3.97	-	10.45	10.12	10.97	-	-	-	-	31.51	606.76	-	606.76
State De- partment for Cabinet Affairs	70.18	-	4.00	27.94	8.67	1.47	-	11.89	27.92	0.85	3.99	0.59	-	15.89	8.30	24.77	-	-	-	-	10.07	216.53	-	216.53
State House	2,917.14	123.96	143.36	2,259.15	189.85	43.95	144.42	23.91	1,150.65	64.29	532.34	81.14	146.08	101.82	481.39	3,139.72	-	-	-	-	78.31	11,643.17	2.10	11,641.07
State De- partment for Correctional Services	28,048.60	458.90	12.24	336.49	-	15.01	91.85	5.35	19.97	5,101.28	109.67	6.92	937.50	58.82	504.25	260.00	-	-	17.87	-	40.80	36,037.05	3.56	36,033.49
State De- partment for Immigration and Citizen Services	7,540.69	95.59	127.76	403.04	100.93	30.35	616.42	157.40	172.70	556.79	56.11	66.29	0.73	86.98	113.31	2,772.13	-	-	139.32	-	125.96	13,162.50	3,677.89	9,484.61
National Police Service	89,058.96	1,054.47	15.57	423.06	-	0.27	60.02	72.58	1.58	3,963.89	598.48	33.93	8,546.37	9.77	1,049.80	9,720.71	-	-	-	-	707.56	115,317.01	-	115,317.01
State Depart- ment for In- ternal Security and National Administration	16,250.96	242.94	7.45	1,680.43	-	0.28	56.20	21.96	490.98	358.14	116.27	49.01	-	8.78	283.34	14,784.05	-	-	2,262.55	-	38.52	36,651.97	50.42	36,601.54

Ministries/ Departments/ Agencies	Compen- sation to Employees	Use of Goods and Services														Social Secu- rity Bene- fits	Grants and Other Transfers	Acqui- sition of Finan- cial Assets	Acqui- sition of Non-Fi- nancial Assets	Gross Expenditure	(A-I-A)	Net Expenditure				
		Utilities, Supplies and Services		Com- muni- cation, supplies and Ser- vices	Domestic Travel	Foreign Travel	Printing and Adver- tising	Rentals of pro- duced Assets	Training	Hospi- tality	Special- ised Ma- terials and Supplies	Routine Main- tenance for Vehicles	Mainte- nance Expen- ses-Other Assets	Insur- ance Cost	Office and General Supplies and Services								Fuel and Lubri- cants	Other Expenses	Subsidies	
		Utilities, Supplies and Services	Subsi- dies to Public Corpora- tions																						Subsi- dies to Private Enter- prise	
State De- partment of Devolution	298.66	3.48	5.51	43.89	-	8.51	113.52	13.79	67.37	18.53	6.82	4.81	1.21	16.17	17.46	75.86	-	-	-	9.69	719.10	-	-	1,424.36	-	1,424.36
State Depart- ment for the AS&As and Regional Devel- opment	254.52	0.03	3.18	90.48	-	1.08	91.64	34.34	16.31	0.07	5.93	1.99	-	12.87	8.79	643.00	-	-	-	9,354.75	-	45.71	-	10,564.69	-	10,564.69
Ministry of Defence	2,253.99	-	5.56	19.11	14.48	9.63	-	24.32	13.36	31.28	9.66	4.95	-	17.28	15.40	235.24	-	-	-	170,959.16	-	1.54	-	173,614.97	1,751.26	171,863.71
State De- partment for Foreign Affairs	9,286.18	336.49	135.63	174.76	2,523.03	(1.78)	2,358.49	7.07	257.88	18.76	44.64	103.58	61.13	82.29	88.55	1,386.68	-	-	-	511.19	-	140.31	-	17,538.93	190.35	17,368.58
State Depart- ment for Dias- pora Affairs	233.85	0.07	5.44	13.45	175.54	4.21	72.79	8.48	18.78	1.82	2.53	0.34	-	8.60	3.51	30.88	-	-	-	-	-	24.16	-	604.44	-	604.44
State De- partment for Vocational and Technical Training	10,392.71	1.36	2.90	25.80	-	3.46	67.46	2.46	6.31	0.29	1.57	2.26	-	4.59	4.07	48.38	-	-	-	17,083.32	-	1.38	-	27,650.23	8,154.31	19,495.92
State Depart- ment for Higher Education and Research	250.72	12.93	4.61	12.98	-	1.66	47.08	7.85	8.13	2.36	2.62	1.71	-	4.41	5.21	134.14	-	-	-	100,745.27	37,911.00	-	-	139,152.70	57,465.23	81,687.47
State Depart- ment for Basic Education	5,006.66	61.53	2.48	31.00	-	1.41	27.43	15.77	39.27	2.86	29.22	3.70	-	16.47	37.35	8,822.47	85,165.29	-	5.40	16,037.57	-	-	-	115,305.90	-	115,305.90
The National Treasury	3,887.28	151.88	20.50	174.75	67.64	11.75	99.76	115.91	180.22	4.42	45.97	21.48	3,186.67	211.91	60.44	16,628.05	-	-	12.55	46,435.32	-	26.12	-	71,342.62	4,715.57	66,627.06
State Department of Economic Planning	419.57	0.56	3.23	27.58	6.28	2.48	40.62	304.55	18.56	3.52	4.00	1.79	-	12.49	9.53	2.08	-	-	-	2,367.34	-	157.26	-	3,381.44	206.03	3,175.40
State Depart- ment for Medi- cal Services	7,775.83	124.63	0.99	86.49	9.60	0.51	5.80	154.15	20.52	283.25	5.32	2.32	-	6.48	25.08	222.37	-	-	202.68	42,402.82	-	-	-	51,328.83	-	51,328.83

Ministries/ Departments/ Agencies	Compen- sation to Employees	Use of Goods and Services													Social Secu- rity Bene- fits	Grants and Other Transfers	Acqui- sition of Finan- cial Assets	Acqui- sition of Non-Fi- nancial Assets	Gross Expenditure	(A1-A)	Net Expenditure			
		Utilities, Supplies and Services	Com- muni- cation, supplies and Ser- vices	Domestic Travel	Foreign Travel	Printing and Adver- tising	Rentals of pro- duced Assets	Training	Hospi- tality	Special- ised Ma- terials and Supplies	Routine Main- tenance- Mo- tor Vehicles	Main- tenance Expens- es-Other Assets	Insur- ance Cost	Office and General Supplies and Services								Fuel Oil and Lubri- cants	Other Expenses	Subsi- dies to Public Corpora- tions
State Depart- ment for Public Health and Professional Standards	6,862.91	2.19	12.38	74.35	7.81	36.85	1.59	169.63	28.39	401.88	15.97	3.04	-	35.45	31.41	140.79	-	-	16,393.93	-	13.19	24,231.78	4,118.46	20,113.32
State Depart- ment for Roads	1,131.50	13.81	1.49	5.77	-	1.05	-	0.07	3.62	31.99	2.54	5.58	4.51	6.34	2.58	20.58	-	-	57,466.49	-	9.36	58,712.28	57,368.40	1,343.88
State De- partment of Transport	192.71	13.23	3.51	34.90	10.00	5.68	10.47	15.46	10.42	27.18	3.23	8.79	-	15.98	18.67	120.89	-	-	15,010.72	-	46.22	15,548.06	11,560.70	3,987.36
State Department for Shipping and Maritime Affairs	211.36	0.84	4.48	31.14	14.07	8.89	35.25	19.96	6.96	5.68	7.25	4.07	-	14.37	7.28	20.46	-	-	1,506.61	-	23.00	1,922.87	1,297.61	625.26
State Depart- ment for Hous- ing and Urban Development	1,019.49	10.71	0.81	5.13	4.38	5.40	198.51	1.02	3.55	1.24	2.24	1.24	-	4.06	3.95	200.85	-	-	1,926.60	-	0.04	3,391.86	2,012.60	1,379.26
State Depart- ment for Public Works	866.02	19.96	3.21	56.66	0.48	0.39	86.77	6.65	7.52	4.24	13.96	18.15	-	14.39	17.19	47.10	-	-	2,811.00	-	-	3,973.68	936.15	3,037.53
State De- partment for Irrigation	231.02	1.34	1.11	6.52	-	0.48	4.00	7.05	2.34	1.20	5.34	0.25	-	2.88	7.50	2.93	-	-	1,103.94	-	1.33	1,379.23	357.11	1,022.12
State Depart- ment of Water and Sanitation	522.88	6.93	0.73	15.97	0.30	1.15	-	0.98	15.75	4.93	3.63	2.68	-	1.48	6.63	24.87	-	-	6,012.59	-	0.23	6,621.74	3,703.00	2,918.74
State Depart- ment for Lands and Physical Planning	2,971.00	85.36	55.83	312.20	10.00	61.64	319.07	35.71	157.37	26.94	26.39	13.94	-	107.09	168.21	82.82	-	-	1.00	-	69.42	4,510.80	1,148.44	3,362.35
State De- partment for Information Communica- tions Technol- ogy & Digital Economy	329.52	-	5.03	24.20	-	0.43	101.41	7.71	7.90	0.27	5.70	0.54	-	5.47	13.38	7.83	-	-	2,431.97	-	13.70	2,966.06	-	2,966.06

Ministries/ Departments/ Agencies	Compen- sation to Employees	Use of Goods and Services														Social Secu- rity and Other Transfers	Acqui- sition of Finan- cial Assets	Acqui- sition of Non-Fi- nancial Assets	Gross Expenditure	(A-I-A)	Net Expenditure					
		Utilities, Supplies and Services		Com- muni- cation, supplies and Ser- vices	Domestic Travel	Foreign Travel	Printing and Adver- tising	Rentals of pro- duced Assets	Training	Hospi- tality	Special- ised Ma- terials and Supplies	Routine Main- tenance- Mo- tor Vehicles	Main- tenance Expens- es-Other Assets	Insur- ance Cost	Office and General Supplies and Services							Fuel Oil and Labori- cants	Other Expenses	Subsidies		
		Utilities, Supplies and Services	Subsi- dies to Public Corpora- tions																					Subsi- dies to Private Enter- prise		
State De- partment for Broadcasting & Telecommuni- cations	460.87	17.71	7.78	66.52	2.72	1,144.33	26.04	1.32	24.51	9.71	15.09	1.61	-	5.99	14.61	243.21	-	-	-	8.29	2,364.57	-	3.04	4,417.93	539.53	3,878.39
State Depart- ment for Sports	203.52	0.09	1.77	8.18	4.74	1.56	50.55	1.16	2.70	4.34	2.70	1.07	-	2.77	4.59	4.10	-	-	2.66	2,574.00	-	-	-	2,870.60	4.14	2,866.46
State De- partment for Culture and Heritage	260.27	4.00	2.26	44.07	-	7.97	50.62	23.90	25.07	31.17	2.00	3.26	-	5.78	10.21	19.12	-	-	7.17	2,683.71	-	-	-	3,180.55	755.02	2,425.54
State Depart- ment for Youth Affairs and the Arts	792.09	10.86	3.37	19.98	-	4.19	90.13	5.65	4.90	7.94	3.40	3.24	-	10.42	6.19	8.11	-	-	3.57	1,225.96	-	0.16	-	2,200.17	160.28	2,039.89
State Depart- ment for Energy	294.84	26.32	3.59	37.55	(0.01)	0.58	-	1.90	21.61	1.99	3.60	5.50	-	10.55	23.36	6.61	-	-	-	587.80	-	35.67	-	1,061.48	78.69	982.79
State Department for Livestock Development	1,531.99	35.64	6.17	47.97	2.37	7.11	75.90	20.19	8.00	411.25	17.88	3.08	-	23.86	27.77	159.34	-	-	-	2,070.64	-	1,017.21	-	5,466.36	1,783.26	3,683.09
State Depart- ment for the Blue Economy and Fisheries	251.27	0.33	2.71	35.88	-	0.96	24.43	6.56	13.98	37.94	3.59	2.65	-	6.90	4.54	20.19	-	-	0.79	2,526.00	-	-	-	2,938.72	96.40	2,842.32
State Depart- ment for Crop Development	822.98	20.01	4.07	4.80	-	1.83	32.93	2.68	2.04	12.97	0.76	5.09	1.00	103.33	1.98	40.43	-	-	2.01	14,179.02	-	2.93	-	15,240.84	8,300.17	6,940.68
State De- partment for Cooperatives	270.77	-	2.97	57.92	10.54	77.28	76.41	9.70	44.32	4.70	5.87	0.60	-	13.09	14.20	31.12	-	-	-	4,661.31	6.00	52.56	-	5,339.35	1,170.04	4,169.32
State Depart- ment for Trade	569.42	3.25	4.10	73.93	68.13	2.15	189.21	28.84	111.09	6.21	4.16	0.47	6.99	7.66	9.30	14.69	-	-	8.24	4,023.34	-	7.58	-	5,138.77	2,441.17	2,697.59
State De- partment for Industry	344.89	0.14	1.97	25.30	3.94	3.13	77.75	1.35	6.11	1.02	3.00	7.52	-	4.12	5.30	15.22	-	-	-	1,037.19	-	30.69	-	1,568.67	43.04	1,525.63
State Depart- ment for Micro, Small and Medi- um Enterprises Development	151.64	2.36	5.23	52.18	8.94	12.17	41.79	30.07	14.07	0.06	4.98	0.31	-	11.13	8.98	0.00	-	-	-	753.53	-	108.84	-	1,206.27	-	1,206.27

Ministries/ Departments/ Agencies	Compen- sation to Employees	Use of Goods and Services													Subsidies	Social Secu- rity Bene- fits	Grants and Other Transfers	Acqui- sition of Finan- cial Assets	Acqui- sition of Non-Fi- nancial Assets	Gross Expenditure	(A1-A)	Net Expenditure		
		Utilities, Supplies and Services	Com- muni- cation, supplies and Ser- vices	Domestic Travel	Foreign Travel	Printing and Adver- tising	Rentals of pro- duced Assets	Training	Hospi- tality	Special- ised Mate- rials and Supplies	Routine Maine- nance-Mo- tor Vehicles	Maine- nance Expens- es-Other Assets	Insur- ance Cost	Office and General Supplies and Services									Fuel Oil and Lubri- cants	Other Expenses
Ethics and Anti-Corruption Commission	2,506.33	17.61	87.56	281.55	48.49	17.47	88.25	114.98	75.83	2.90	27.95	17.25	269.60	22.93	38.93	229.36	1.60	146.27	4,118.89	14.27	4,104.62			
National Intelligence Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	58,650.91	-	58,650.91	-	58,650.91			
Office of the Director of Public Prosecutions	3,009.57	14.75	57.13	183.37	61.81	9.33	218.33	14.25	102.79	0.72	40.35	2.13	349.65	53.63	35.91	62.00	-	3.89	4,219.61	7.50	4,212.11			
Office of the Registrar of Political Parties	250.13	3.74	4.70	23.28	-	5.03	53.56	25.65	12.34	1.80	2.63	4.08	39.71	13.36	3.10	22.83	1,228.30	1.49	1,709.42	-	1,709.42			
Witness Protection Agency	427.77	1.35	0.58	0.17	-	0.17	17.72	0.26	4.48	-	1.50	0.63	24.12	0.55	0.90	235.08	-	-	715.28	-	715.28			
State Department for Environment & Climate Change	1,166.45	26.33	6.28	4.96	-	1.21	78.71	7.58	121.26	32.49	2.13	2.65	-	3.37	2.47	20.77	888.17	0.88	2,370.41	-	2,370.41			
State Department for Forestry	132.90	-	3.42	6.98	-	1.86	24.47	1.73	2.66	-	0.94	0.50	-	7.31	3.22	5.82	8,316.56	2.63	8,511.00	3,863.56	4,647.44			
Kenya National Commission on Human Rights	341.87	4.04	9.02	9.59	-	1.18	74.67	1.58	1.58	6.48	3.00	1.62	21.15	1.24	6.19	2.40	-	-	485.62	-	485.62			
National Land Commission	1,293.70	4.49	14.47	37.78	-	21.76	120.65	4.70	328.38	-	13.99	0.06	134.00	6.95	26.32	228.32	-	2.25	2,237.82	-	2,237.82			
Independent Electoral and Boundaries Commission	2,447.84	10.35	102.35	24.48	0.41	13.60	392.16	11.66	15.16	21.23	26.41	213.88	271.38	14.01	39.68	184.53	-	-	3,808.61	-	3,808.61			
Parliamentary Service Commission	733.74	0.05	1.00	121.93	94.07	31.76	9.30	49.00	56.02	1.73	12.20	-	-	17.14	10.60	58.48	-	7.24	1,205.75	-	1,205.75			
National Assembly	12,135.21	-	2.82	4,675.30	1,987.92	104.33	103.98	255.99	340.44	11.83	45.25	265.15	-	71.46	33.42	3,820.38	13.67	139.64	24,006.77	-	24,006.77			
Parliamentary Joint Services	2,330.17	112.40	33.00	320.33	267.36	67.36	214.22	206.90	102.28	61.18	9.59	126.75	616.77	149.19	17.72	1,510.28	-	144.38	6,292.48	19.14	6,273.35			
Senate	4,008.23	-	-	1,202.23	633.49	41.81	2.44	152.95	101.43	27.34	37.45	47.26	-	34.56	35.27	1,007.20	37.40	56.55	7,464.11	-	7,464.11			

Ministries/ Departments/ Agencies	Compen- sation to Employees	Use of Goods and Services													Social Secu- rity Bene- fits	Grants and Other Transfers	Acqui- sition of Finan- cial Assets	Acqui- sition of Non-Fi- nancial Assets	Gross Expenditure	(A-I-A)	Net Expenditure					
		Utilities, Supplies and Services	Com- muni- cation, supplies and Ser- vices	Domestic Travel	Foreign Travel	Printing and Adver- tising	Rentals of pro- duced Assets	Training	Hospi- tality	Special- ised Mate- rials and Supplies	Routine Main- tenance- Mo- tor Vehicles	Mainte- nance Expen- ses- Other Assets	Insur- ance Cost	Office and General Supplies and Services								Fuel Oil and Lubri- cants	Other Expenses	Subsi- dies to Public Corpora- tions	Subsi- dies to Private Enter- prise	
Judicial Service Commission	256.97	-	11.16	63.41	46.78	9.66	44.57	144.85	73.23	-	11.37	0.19	-	10.53	54.35	-	-	-	5.60	-	-	-	-	732.67	-	732.67
The Commission on Revenue Allocation	183.13	2.00	3.59	11.20	-	0.41	51.46	1.99	5.32	-	8.80	0.35	27.94	1.69	10.69	69.60	-	-	-	-	0.37	-	-	378.55	-	378.55
Public Service Commission	2,873.89	5.19	30.41	68.02	9.74	65.57	10.95	35.46	50.68	4.70	10.87	12.12	116.07	20.59	11.71	43.15	-	-	21.80	-	141.44	-	-	3,532.38	13.89	3,518.50
Salaries and Remuneration Commission	280.68	-	15.94	26.04	-	3.04	39.67	51.88	21.74	-	5.99	13.25	32.47	1.94	14.42	11.44	-	-	10.20	-	10.39	-	-	539.08	0.12	538.96
Teachers Service Commission	369,017.21	26.98	36.40	44.18	10.96	10.83	43.58	881.09	16.99	0.20	36.10	15.09	193.00	24.04	71.88	52.17	-	-	-	-	30.12	-	-	370,510.82	693.63	369,817.19
National Police Service Commission	665.04	2.85	1.45	7.00	-	0.70	96.88	1.35	4.76	1.35	1.98	0.44	49.62	1.03	1.59	142.23	-	-	-	-	21.72	-	-	999.98	-	999.98
Auditor General	5,120.76	5.85	107.03	1,191.07	125.34	28.97	181.90	69.14	106.14	6.64	50.25	285.45	490.85	48.08	76.75	78.39	-	-	2.09	-	55.13	-	-	8,029.82	425.34	7,604.48
Controller of Budget	386.26	-	9.83	17.09	3.90	38.97	16.88	11.36	10.39	0.68	3.05	1.34	52.04	5.70	4.29	34.09	-	-	21.94	-	6.34	-	-	624.17	0.24	623.93
The Commission on Administrative Justice	443.31	4.03	10.41	11.40	2.43	1.93	66.97	6.63	6.25	0.84	3.08	1.83	27.54	5.10	5.74	9.46	-	-	9.20	-	5.75	-	-	621.91	-	621.91
National Gender and Equality Commission	298.69	2.40	4.95	14.84	9.68	1.14	43.65	7.71	3.05	-	3.00	1.08	20.75	1.96	5.23	9.39	-	-	3.91	-	5.56	-	-	436.99	-	436.99

Ministries/ Departments/ Agencies	Compen- sation to Employees	Use of Goods and Services														Gross Expenditure	(A-1-A)	Net Expenditure							
		Utilities, Supplies and Services	Com- muni- cation, supplies and Ser- vices	Domestic Travel	Foreign Travel	Printing and Adver- tising	Rentals of pro- duced Assets	Training	Hospi- tality	Special- ised Mate- rials and Supplies	Routine Main- tenance- Mo- tor Vehicles	Main- tenance Expens- es-Other Assets	Insur- ance Cost	Office and General Supplies and Services	Fuel Oil and Lubri- cants				Other Expenses	Subsidies to Public Corpora- tions	Subsi- dies to Private Enter- prise	Social Secu- rity Bene- fits	Grants and Other Transfers	Acqui- sition of Finan- cial Assets	Acqui- sition of Non-Fi- nancial Assets
Independent Policing Over- sight Authority	790.49	2.50	14.39	44.06	14.00	1.80	71.72	3.19	5.95	-	12.75	4.18	41.63	5.31	29.29	34.95	16.32	-	-	-	-	1.00	1,093.51	-	1,093.51
Total	645,499.19	3,545.64	1,913.80	18,052.36	7,404.45	2,295.73	9,568.53	3,879.40	6,331.58	12,348.28	2,683.34	1,791.09	18,231.81	2,361.40	4,352.57	74,405.44	13,198.34	864.62	713,081.20	37,929.89	4,480.79	1,669,384.83	228,674.72	1,440,710.11	

Source: MDAs and National Treasury

The ministerial recurrent expenditures have been further disaggregated into Compensation to Employees, Use of Goods and Services, and Current Transfers to SAGAs. This report annexes the current expenditure performance for Semi-Autonomous Government Agencies/State-Owned Enterprises. Detailed Current Transfers to SAGAs are also annexed.

3.4.4 Compensation to Employees

Compensation to employees comprised basic salaries for permanent employees, basic wages for temporary employees, personal allowances paid on reimbursement and provided in kind and other social benefits paid as part of the salary. Table 3.11 summarizes Compensation to Employees aggregated by sector in FY 2024/25.

Table 3.14: Compensation to Employees by Sector

Sector	Compensation to Employees' Performance for FY 2024/25			
	Original Estimates (Kshs. Billion)	Revised Estimates (Kshs. Bn)	Expenditure (Kshs. Bn)	Expenditure as % of Revised Estimates
ARUD	6.86	6.84	6.87	101
EIICT	5.07	4.83	4.75	98
GECA	2.62	2.44	2.22	91
Health	13.24	14.83	14.64	99
Education	369.77	382.35	384.67	101
GJLO	125.07	169.46	169.11	100
PAIR	62.76	57.48	53.54	93
National Security*	2.27	2.30	1.54	67
SPCR	4.46	4.71	4.71	100
EPWNR	2.82	2.82	2.74	97
Total	594.94	648.06	645.50	99
Ordinary Revenue plus A.I.A as per the National Treasury Quarter IV Economic and Budgetary Review Report FY 2024/25 (excluding disbursements of the Equitable share of the revenue raised nationally to County Governments)			2,505.29	
Expenditure on Compensation to Employees as % of Ordinary Revenue plus A.I.A (Less disbursements to County Governments)			26	

Source: National Treasury and MDAs

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

In FY 2024/2025, employee compensation amounted to Kshs.645.50 billion, representing 99 per cent of the revised allocation. This did not include salary-related payments for the National Intelligence Service and Kenya Defence Forces under the National Security Sector, as well as Semi-Autonomous Government Agencies/State Corporations/State Owned Corporations. Considering the exclusions, MDAs compensation to employees accounted for 26 per cent of the national government's equitable share of the revenue raised nationally and Appropriations-in-Aid. This complies with the requirement of the PFM Regulations 26(1) of 2015 that the national government's expenditure should not exceed 35 per cent of the national government's equitable share of the revenue raised nationally plus other revenues generated by the national government under Article 209(4) of the Constitution. Detailed ministerial compensation to employees is referenced in the Annex III, Page 318 of this report.

3.4.5 Use of Goods and Services

The total expenditure under Use of Goods and Services was Kshs.169.17 billion. Some budget items under this category included Travelling, Printing and advertising, Rent and rates for non-residential buildings, Training, Hospitality, Legal fees, Insurance, Maintenance expenses for motor vehicles and other assets.

Total travel expenditure was Kshs.25.46 billion, compared to Kshs.27.34 billion recorded in FY 2023/24. This comprises domestic travel at Kshs.18.05 billion and foreign travel at Kshs.7.40 billion. The National Assembly recorded the highest expenditure on domestic travel, recording Kshs.4.68 billion, which is attributed to the nature of work by the Members of Parliament, seconded by the State House, Kshs.2.26 billion, and the State Department for Internal Security and National Administration followed at Kshs.1.68 billion. For foreign travel, the State Department for Foreign Affairs recorded the highest at Kshs.2.52 billion, which is attributed to their nature of activities, seconded by the National Assembly at Kshs.1.99 billion and followed by the Senate at Kshs.633.49 million, respectively.

A Circular Ref: OP/CAB.308/018 dated 2nd October, 2023 from the Chief of Staff and Head of the Public Service, suspended non-essential foreign travel and provided further directives on essential foreign travel that included a prescription on delegation sizes, application procedure and capping of travel period to seven (7) days inclusive of travel dates. The categories of official foreign travels suspended by the Circular included benchmarking and study visits; trainings and related capacity building initiatives; conferences and meetings of general participation; research, academic meetings and symposia; side events, showcase events and exhibitions; and caucus, association meetings and events. Details of foreign expenditure undertaken by MDAs in FY2024/25 are presented in Annex V, Page 339 of this report.

Expenditure on hospitality services stood at Kshs.6.33 billion in the year under review, compared to Kshs.7.62 billion incurred in FY 2023/24. The State House recorded the highest hospitality expenditure of Kshs.1.15 billion, followed by the Judiciary at Kshs.514.65 million and the State Department for Internal Security and National Administration at Kshs.490.98 million

Other significant expenditures under the use of goods category included Insurance costs (Kshs.18.27 billion), Rent and rates on non-residential buildings (Kshs.9.57 billion), Specialised materials and supplies (Kshs.12.35 billion), and Fuel, oil and lubricants (Kshs.4.35 billion).

3.4.6 Grants/Current Transfers

Grants/Current transfers were meant to complement activities and mandates executed on behalf of the parent ministry by Semi-Autonomous Government Agencies, State Corporations or State-Owned Enterprises. In FY 2024/2025, the total grants reported by MDAs amounted to Kshs.713.08 billion, representing 43 per cent of the MDAs' gross recurrent expenditure. These comprised:

- i. **Grants and other Transfers-** The total expenditure reported by MDAs was Kshs.258.19 billion. The Ministry of Defence reported the highest transfers of Kshs.170.96 billion, followed by the State Department for Roads at Kshs . 57.47 billion and the State Department for Basic Education at Kshs . 16.04 billion.
- ii. **Current Transfers to other Government Units -** Total expenditure by the MDAs was Kshs.358.60 billion, with the State Department for Higher Education and Research reporting the highest at Kshs.83.82 billion, followed by the National Intelligence Service at Kshs.58.65 billion, the State Department for Medical Ser-

vices at Kshs.42.33 billion and the National Treasury at Kshs.41.72 billion.

- iii. **Other Transfers and Emergency Relief**- The total expenditure by MDAs was Kshs.74.18 billion. The State Department for Social Protection and Senior Citizen Affairs reported the highest transfer of Kshs.40.59 billion, followed by the State Department for Higher Education and Research at Kshs.16.92 billion and Kshs.8.32 billion incurred by the State Department for Forestry, respectively.

3.4.7 Subsidies

This category included Subsidies to Private enterprises and Subsidies to Public Corporations. The total Subsidies reported by MDAs amounted to Kshs.98.36 billion, representing 6 per cent of the gross recurrent expenditure. This included Kshs.85.17 billion incurred by the State Department for Basic Education as capitation transfers to support free education in all Board of Governors maintained schools and Kshs.13.18 billion to the State Department for Petroleum.

3.4.8 Social Benefits

This category included government pensions and retirement benefits, Social Security benefits, Employer social benefits, and Gratuities. MDAs reported a total expenditure of Kshs.864.62 million in FY 2024/2025.

3.4.9 Acquisition of Financial Assets

This category included domestic loans to other levels of government, loans to Financial Institutions, loans to Individuals and households, and Domestic Lending and on-lending. MDAs spent Kshs.37.93 billion on acquiring financial assets in FY 2024/2025. The State Department for Higher Education and Research recorded the highest expenditure on acquiring financial assets, at Kshs.37.91 billion.

3.4.10 Acquisition of Non-Financial Assets

This category included refurbishing buildings, purchasing vehicles and other transport equipment, furniture and general equipment, and purchasing specialised plant equipment and machinery. MDAs recorded a total expenditure of Kshs.4.48 billion under this category. The State Department for Livestock recorded the highest at Kshs.1.02 billion, followed by the National Police Service at Kshs.707.56 million and State Department for Public Service at Kshs.162.45 billion.

3.4.11 Other Expenses

Other expenses amounted to Kshs.74.41 billion in the period under review, representing 4 per cent of the gross recurrent expenditure. The MDAs that recorded the highest expenditure under this category were:

National Treasury -Kshs.16.63 billion, comprising Kshs.15.09 billion for security operations.

State Department for Internal Security and National Administration - Kshs.14.78 billion being used for other goods and services.

National Police Service -Kshs.9.72 billion, comprising Kshs.8.13 billion being for security operations.

State Department for Basic Education -Kshs.8.82 billion utilised for school examination and invigilation.

National Assembly -Kshs.3.82 billion, comprising Kshs.3.56 billion for Constituency office expenses.

State Department for Social Protection and Senior Citizen Affairs-Kshs.1.70 billion, comprising Kshs.1.70 billion Contracted Technical Services.

Parliamentary Joint Services -Kshs.1.51 billion, comprising Kshs.648 million Medical Expenses and Kshs.312.79 million for Contracted Professional Services.

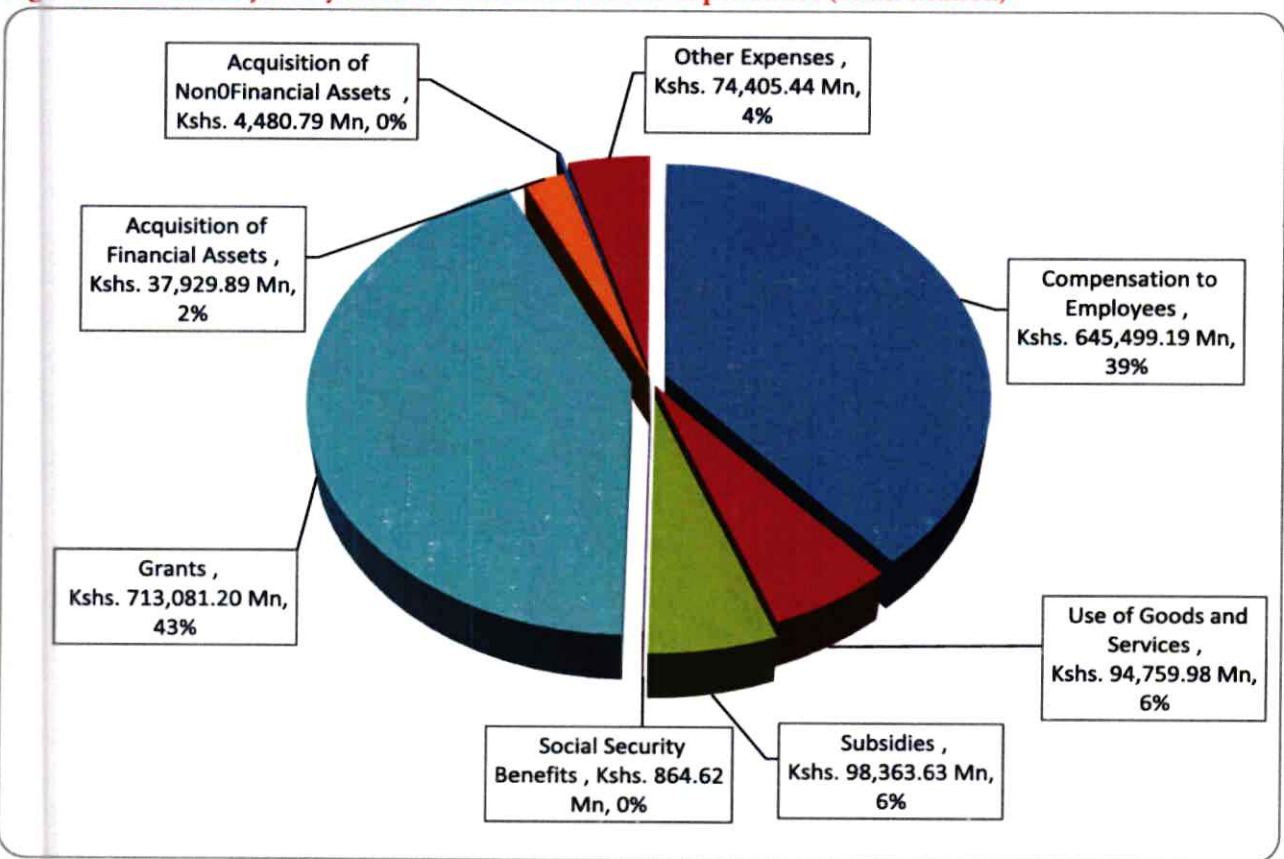
The Executive Office of the President-Kshs.1.26 billion, comprising Kshs.842 million for security operations.

State Department for Wildlife-Kshs.1.18 billion comprised Kshs.957.43 million for Legal Dues/fees, Arbitration and Compensation Payments.

Senate-Kshs.1.39 billion, comprised Kshs.1.01 billion Contracted Technical Services.

Figure 3.8 shows the composition of ministerial recurrent expenditure in FY 2024/2025.

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



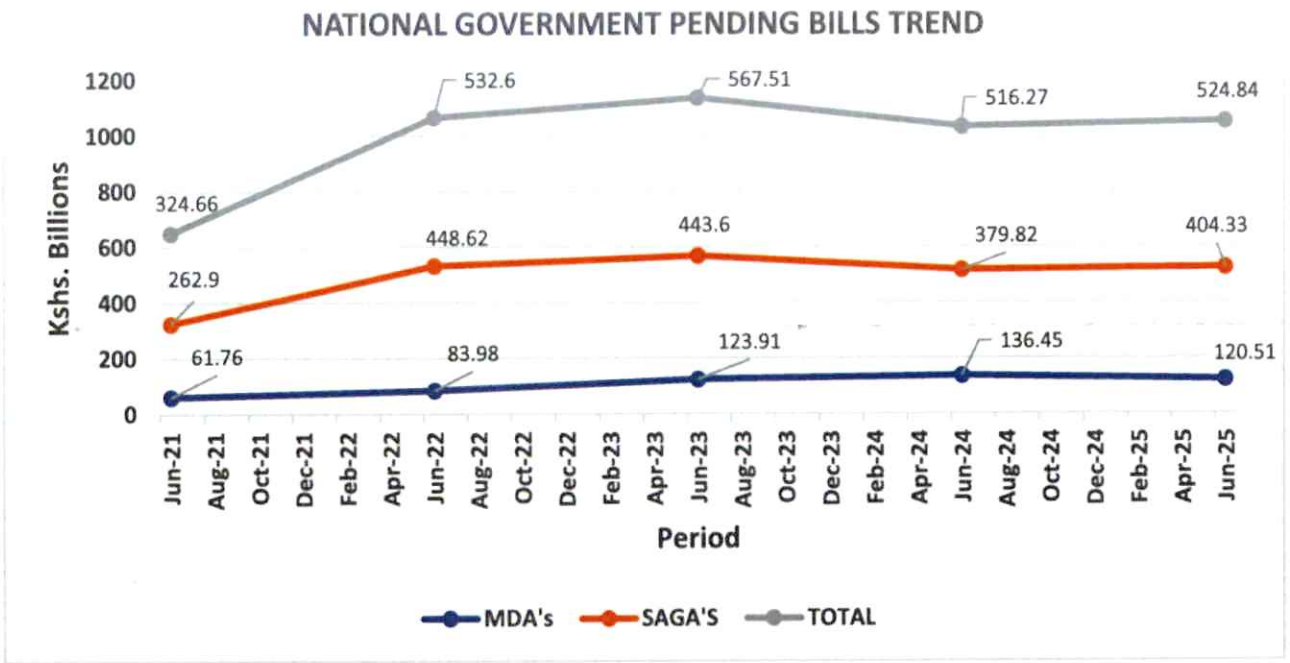
Source: MDAs and National Treasury

3.5. Pending Bills for the National Government

The total National government pending bills as of 30th June 2025 amounted to Kshs.524.84 billion, compared to Kshs.516.27 billion reported as of 30th June 2024. This comprised Kshs.404.33 billion (77.09 per cent) for State Corporations and Kshs.120.51 billion (22.90 per cent) for MDAs.

Figure 3.9 shows the National Government Pending bills trend for FY 2021/2022 to FY 2024/2025.

Figure 3.9: National Government Pending Bills Trend



Source: National Treasury

State Corporations' pending bills have increased by Kshs. 24.51 billion compared to the Kshs. 379.82 billion recorded in FY 2023/24. Similarly, the MDAs' pending bills declined by Kshs.15.94 billion compared to the Kshs. 136.45 billion recorded in FY 2023/24. Table 3.12 presents a summary of pending bills as of 30th June 2025.

Table 3.15: National Government Pending Bills Summary

CATEGORY	Pending Bill as of 30th June 2025 (Kshs.) (A)	Pending Bill as of 30th June 2024 (Kshs.) (B)	Per cent of MDA or SAGA Sub-Total (%)	Percentage (%) Change from 30th June 2024 ((A-B)/B *100)
a) MDAs				
Recurrent	81,056,076,688	100,735,013,033	67	(20)
Development	39,458,138,940	35,717,790,513	33	10
Sub-Total*	120,514,215,627	136,452,803,546	100	(12)
b) State Corporations/State Owned Enterprises/SAGAs				
Recurrent				
Pay as You Earn (PAYE)	23,397,821,875	19,034,497,235	6	23
National Social Security Fund	641,582,186	640,942,445	Less than 1	0
National Hospital Insurance Fund	125,623,621	76,452,756	Less than 1	64
HELB Deductions	24,989,656	18,367,793	Less than 1	36
Unremitted Sacco Deductions	2,346,758,960	2,527,183,117	1	(7)
Unremitted Staff Loan Deductions	2,773,515,000	2,232,413,341	1	24
Pension Arrears	34,700,653,592	33,023,104,435	9	5
Personnel Emoluments Arrears	10,562,859,602	11,986,323,722	3	(12)
Others	84,541,537,246	49,454,494,443	21	71
Consumables and General Supplies	34,167,754,793	37,826,960,450	8	(10)
Subtotal (Recurrent)	193,283,096,529	144,816,038,223	48	33
Contractors/Projects (Development)	211,043,310,850	234,999,223,023	52	(10)

CATEGORY	Pending Bill as of 30th June 2025 (Kshs.) (A)	Pending Bill as of 30th June 2024 (Kshs.) (B)	Per cent of MDA or SAGA Sub-Total (%)	Percentage (%) Change from 30 th June 2024 ((A-B)/B *100)
Sub-Total SCs /SAGAs /SOEs	404,326,407,379	379,815,261,245	100	6
Total (National Government)	524,840,623,006	516,268,064,791		2

Source: The National Treasury

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

MDAs' pending bills, mainly historical bills, comprised of Kshs.81.06 billion (67 per cent) for recurrent expenditure and Kshs.39.46 billion (33 per cent) for development expenditure. In FY 2024/2025, MDAs' pending bills declined by Kshs.15.94 billion, comprising a decrease of Kshs.19.68 billion for recurrent and an increase of Kshs.3.74 billion for development expenditure.

The State Corporations' pending bills include payments due to contractors/projects, suppliers, unremitted statutory and other deductions, and pension arrears for the Local Authorities Pension Trust. The highest percentage (Kshs.34.70 billion as of 30 June 2025) was for Contractors/Projects (Development), at 9 per cent, followed by Consumables and General supplies (34.17 billion), at 8 per cent.

4. BUDGET PERFORMANCE BY SECTOR

4.1. Introduction

MDAs are classified into ten sectors according to the United Nations Classification of Functions of Government, designed to support fiscal analysis by breaking down Government Fiscal Statistics for comparability. The chapter presents the performance of MDAs by sector in the first three months of FY 2024/2025. It provides budget allocations per sector detailing specific MDAs' exchequer issues, expenditures, and absorption on the budget. The chapter also presents the performance of MDAs' programmes and sub-programmes and spending on development projects in the first three months of FY 2024/2025.

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

In FY 2024/2025, the Education Sector was allocated Kshs.681.98 billion, recording the highest budget allocation, attributed to its broad mandate, including primary schools, secondary schools, special education, tertiary education, university education, examinations and curriculum development, and reforms in the education sector. Conversely, the General Economic and Commercial Affairs Sector received Kshs.60.90 billion, representing the lowest budgetary allocation.

4.2. Agriculture, Rural and Urban Development Sector

4.2.1 Introduction

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

The Sector is a significant player in the delivery of national development agendas, namely, Kenya Vision 2030, the government plan –the Bottom-Up Economic Transformation Agenda (2022-27), the Sustainable Development Goals, and the Agricultural Sector Transformation and Growth Strategy, among other national and international policies and obligations. During the MTEF period 2024/25-2026/27, the Sector has planned to implement programmes to facilitate food and nutrition security, agro-processing, employment creation, and utilisation of the blue economy.

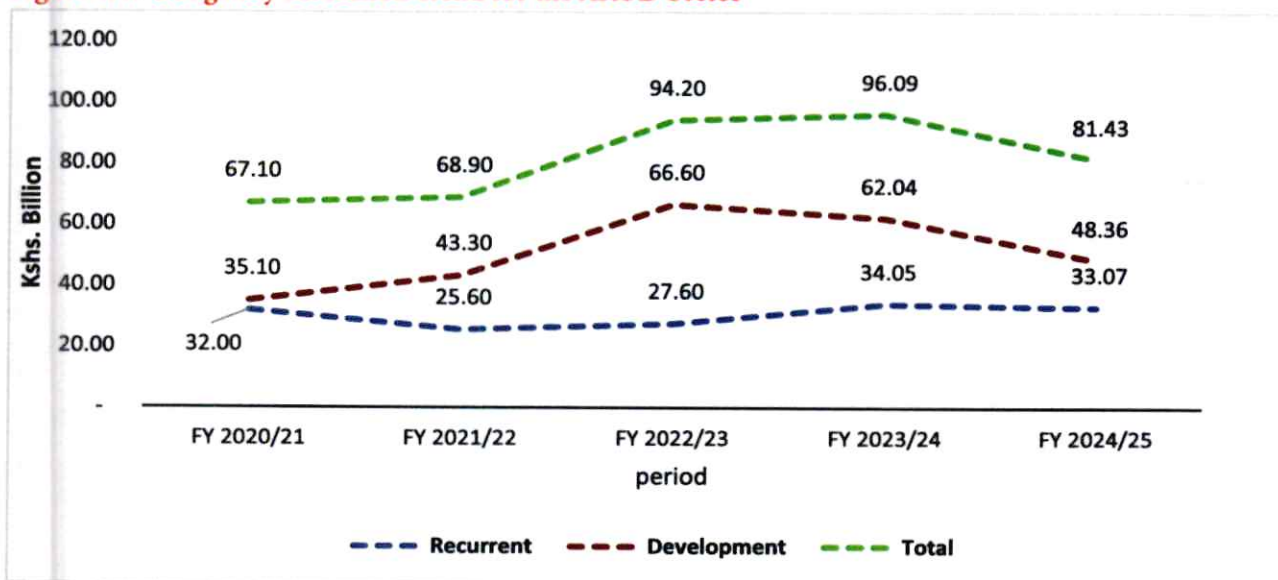
4.2.2 Budget Performance for the ARUD Sector

The budgetary allocation to ARUD in FY 2024/2025 amounted to Kshs. 82.08 billion, which was revised to Kshs. 73.93 billion in Supplementary Budget I, Kshs. 80.47 billion in Supplementary Budget II and Kshs. 81.43 billion in Supplementary Budget III, compared to the Kshs.96.09 billion allocated in the financial year 2023/24. This amount represents 2 per cent of the gross national budget of Kshs.4.37 trillion and 3 per cent of the MDAs' budget of Kshs.2.38 trillion. The allocation included Kshs.48.36 billion (59 per cent) for development activities and Kshs.33.07 billion (41 per cent) for recurrent expenditure. The State Department for Agriculture received the highest budgetary allocation of Kshs.46.63 billion (57 per cent of the Sector's budget), while the National Land Commission had the lowest budgetary allocation of Kshs.2.26 billion (3 per cent of the ARUD Sector allocation).

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

Figure 4.4 shows the budgetary allocation trends of the ARUD Sector from FY 2020/2021 to FY 2024/2025.

Figure 4.4: Budgetary Allocation Trend for the ARUD Sector



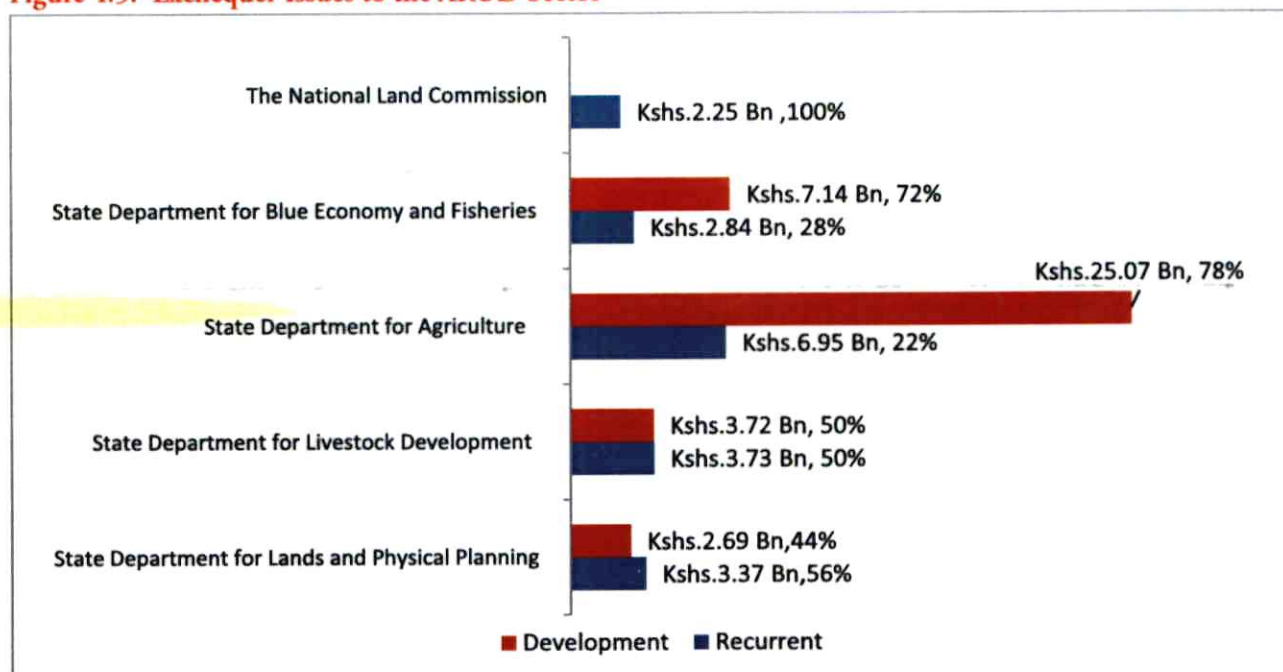
Source: National Treasury

The total exchequer issues to the ARUD Sector amounted to Kshs. 57.77 billion, representing 97 per cent of the Sector's revised net estimates. This amount comprised Kshs.38.62 billion for development expenditure, representing 96 per cent of development revised net estimates, and Kshs.19.15 billion for recurrent activities, representing 100 per cent of recurrent revised net estimates.

In FY 2024/2025, the State Department for Lands and Physical Planning received the highest proportion of development exchequer issues to development revised net estimates at 100 per cent, while the State Department for Livestock Development received the lowest at 93 per cent. All the state departments under the ARUD Sector recorded 100 per cent of recurrent exchequer issues in revised net estimates, except for the State Department for Blue Economy and Fisheries, which recorded 99 per cent.

Figure 4.5 shows the exchequer issues in the ARUD Sector in FY 2024/2025.

Figure 4.5: Exchequer Issues to the ARUD Sector



Source: National Treasury

The total expenditure for the ARUD Sector amounted to Kshs.76.92 billion, representing 95 per cent of the revised gross estimates, compared to Kshs.89.00 billion (93 per cent) recorded in FY 2023/2024. This amount comprised Kshs. 46.53 billion for the development budget, an absorption rate of 96 per cent, compared to 90 per cent recorded in FY 2023/2024, and Kshs. 30.39 billion for recurrent expenditure, an absorption rate of 92 per cent compared to 97 per cent recorded in FY 2023/2024.

Table 4.1 shows the ARUD sector analysis of exchequer issues and expenditures in FY 2024/25.

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

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross Budget	Revised Net Budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget	Revised Gross Budget	Revised Net Budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget
State Department for Lands and Physical Planning	5.15	2.70	2.69	5.06	100	98	4.54	3.37	3.37	4.51	100	99
State Department for Livestock Development	5.49	3.99	3.72	6.49	93	118	5.52	3.73	3.73	5.47	100	99

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross Budget	Revised Net Budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget	Revised Gross Budget	Revised Net Budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget
State Department for Agriculture	28.85	26.02	25.07	26.47	96	92	17.78	6.96	6.95	15.24	100	86
State Department for the Blue Economy and Fisheries	8.87	7.39	7.14	8.51	97	96	2.98	2.86	2.84	2.94	99	99
National Land Commission	-	-	-	-	-	-	2.26	2.26	2.25	2.24	100	99
Total	48.36	40.10	38.62	46.53	96	96	33.07	19.17	19.15	30.39	100	92
Sector Summary												
		Revised Gross budget	Revised Net budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget					
Development		48.36	40.10	38.62	46.53	96	96					
Recurrent		33.07	19.17	19.15	30.39	100	92					
Total		81.43	59.28	57.77	76.92	97	94					

Source: MDAs and National Treasury

The State Department for Livestock Development recorded the highest absorption of the development budget at **118 per cent**, which was occasioned by a budget cut in Supplementary III to a level below the incurred expenditure. The State Department for Agriculture recorded the lowest at 92 per cent. All the state departments recorded the highest recurrent expenditure to revised gross estimates at 99 per cent, except the State Department for Agriculture, which recorded 86 per cent.

4.2.3 The State Department for Lands and Physical Planning

The State Department for Lands and Physical Planning is mandated with National lands policy and management, physical planning for land use, land transactions, survey and mapping, land adjudication, land registration, national spatial infrastructure, land and property valuation services administration, land information systems, maintenance of a public land bank, administration of public land as designated by the constitution, land settlement policy and management, land settlement matters and rural settlement planning.

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

The original budgetary allocation to the State Department for Lands and Physical Planning in FY 2024/2025 amounted to Kshs.10.02 billion, revised to Kshs.6.51 billion in Supplementary Estimates I, Kshs.8.69 billion in Supplementary Estimates II and Kshs.9.69 billion in Supplementary Estimates III, compared to Kshs.9.23 billion allocated in FY 2023/24.

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

The budgetary allocation was to fund three programmes. Table 4.2 shows budget execution by programmes and sub-programmes under the State Department for Lands and Physical Planning in FY 2024/2025.

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

Programmes	Sub-Programmes	Revised Approved Estimates III (Kshs. Millions)			Expenditure (Kshs. Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Land Policy and Planning	Development Planning and Land Reforms	1,350.39	1,213.88	2,564.28	1,342.47	1,181.53	2,524.00	98
	Land Settlement	502.57	2,875.00	3,377.57	501.75	2,869.73	3,371.48	100
	Land Use	172.77	40.00	212.77	171.66	39.88	211.54	99
	Land Survey	1,113.74	193.50	1,307.24	1,101.39	190.96	1,292.35	99
Land Information Management	Digitisation of Land Records and Processes	-	610.12	610.12	-	610.14	610.14	100
	Infrastructure Development	-	216.50	216.50	-	167.36	167.36	77
General Administration, Planning and Support Services	General Administration, Planning and Support Services	1,400.17	-	1,400.17	1,393.53	-	1,393.53	100
TOTAL		4,539.65	5,149.00	9,688.65	4,510.80	5,059.61	9,570.40	99

Source: The State Department for Lands and Physical Planning

An analysis of programmes and sub-programmes showed that the Land Settlement, Digitization of Land Records and Processes, and General Administration, Planning, and Support Services sub-programmes recorded the highest absorption rates, at 100 per cent and 77 per cent, respectively. On the other hand, Infrastructure development for the Land Information Management sub-programme recorded the lowest absorption rate, at 77 per cent.

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

Table 4.3 presents the achievements against the State Department for Lands and Physical Planning's key performance indicators in FY 2024/2025.

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

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th June 2025	Variance
Land policy and planning	Development Planning and Land Reforms	Title deeds issued	Number of title deeds issued	405,000	431,371	26,371
	Land Settlement	Landless/ Squatters settled	Number of households settled	12,120	13,270	1,150
	Land Survey	Land parcels geo-referenced	Number of land parcels geo-referenced	75,000	29,144	45,856

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th June 2025	Variance
	Land use	National Spatial Plan Implemented	Number of physical and land use development plans prepared	2	4	2
		Capacity building and technical support to the counties have been done	Number of counties' capacity built on physical planning matters	10	7	(3)
Land Information Management	Digitisation of land records and processes	land offices digitised	Number of land offices digitised	2	1	(1)
	Infrastructure Development	Land offices constructed	Number of land offices constructed	4	0	(4)

Source: The State Department for Lands and Physical Planning

The non-financial performance analysis revealed that no land office construction was reported against the infrastructure development sub-programme under the land information management programme, despite recording 77 per cent budget absorption.

4.2.3.4 Projects Implementation with Significant Expenditure for the State Department for Lands and Physical Planning

Table 4.4 summarises the implementation of some of the projects undertaken by the State Department for Lands and Physical Planning in the FY 2024/25.

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

No.	Project Name (a)	Project commencement date (b)	Expected Project Completion Date (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30th June 2025 (Kshs. Million) (h)	(%) of completion
1	Development of The National Land Value Index-BETA	1.2.18	30.6.28	GoK	1,000.00	93.00	93.00	412.10	41
2	Settlement of The Landless - BETA	1.7.13	30.6.28	GoK	15,000.00	2,870.00	2838.27	10,419.27	69
3	Geo-Referencing Land Parcels- BETA	1.7.13	30.6.28	GoK	2,000.00	110.00	110.00	470.00	24
4	Kenya Affordable Housing Finance Project	1.7.24	30.6.25	GoK/ Donor	209.00	150.00	123.92	123.92	59
5	Registration of Community Land -Isiolo South	1.7.24	30.6.25	GoK	15.00	15.00	15.00	15.00	100
6	Processing and registration of title deeds -BETA	1.7.2013	Continuous	GoK	30,000.00	970.88	970.88	14,422.88	48
7	Digitisation of land registries -BETA	1.7.2014	30.6.2026	GoK	20,000.00	595.12	595.12	8,234.12	41
8	National physical planning -BETA	1.2.2017	30.6.2028	GoK	2,450.00	40.00	40.56	1,120.00	46

No.	Project Name (a)	Project commencement date (b)	Expected Project Completion Date (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30th June 2025 (Kshs. Million) (h)	(%) of completion
9	Surveying and Maintaining National and International Boundaries	1.7.13	Continuous	GoK	4,950.00	20.00	20.00	3,428.00	69
10	Infrastructure Improvements at the Kenya Institute of Survey and Mapping	1.7.13	30.6.26	GoK	550.00	63.50	63.50	267.00	49

Source: The State Department for Lands and Physical Planning

An analysis of the project implementation status by the State Department for Lands and Physical Planning revealed a general delay in project implementation. For instance, Geo-referencing land parcels (24 per cent complete) and Digitisation of land registries (41 per cent complete), despite the projects commencing in July 2013 and having a target completion date of 30th June, 2026 and 2028, respectively. We recommend fast-tracking of the projects lagging in delivering on the project objective and value for money.

4.2.4 The State Department for Livestock Development

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

4.2.4.1 Budget Performance by the State Department for Livestock Development

The original budgetary allocation to the State Department for Livestock Development in FY 2024/2025 was Kshs.12.32 billion, revised to Kshs.13.26 billion in Supplementary Estimates I, Kshs.11.42 billion in Supplementary Estimates II and Kshs.11.01 billion in Supplementary Estimates III, compared to Kshs.11.63 billion allocated in FY 2023/24.

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

The budgetary allocation was to fund one programme. Table 4.5 shows budget execution by programme and sub-programmes under the State Department for Livestock Development in FY 2024/2025.

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

Programme	Sub-Programmes	Revised Approved Estimates III (Kshs. Millions)			Expenditure (Kshs. Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Livestock Resource Management and Development	Livestock Policy Development and Capacity Building Programme	3,035.99	2,622.62	5,658.62	2,990.56	2,622.13	5,612.69	99
	Livestock Production and Management	497.06	2,199.00	2,696.06	520.43	3,200.06	3,720.48	138
	Livestock Products Value Addition and Marketing	963.77	580.00	1,543.77	950.28	580.00	1,530.28	99
	Food Safety and Animal Products Development	271.10	-	271.10	268.22	-	268.22	99
	Livestock Diseases Management and Control	747.92	90.00	837.92	736.87	90.00	826.87	99
Total		5,515.86	5,491.62	11,007.48	5,466.36	6,492.19	11,958.55	109

Source: The State Department for Livestock Development

On average, the State Department for Livestock Development recorded an absorption rate of 109 per cent in FY 2024/25 due to overspending on the Livestock Production and Management sub-programme (absorption rate of 138 per cent), reportedly occasioned by budget cuts during Supplementary III Estimates formulation against incurred expenditure.

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

Table 4.6 presents the achievements against the State Department for Livestock Development's key performance indicators in FY 2024/2025.

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

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
Livestock Resource Management and Development	Livestock policy development and capacity building programme	Improve Compliance with Quality and Safety Requirements of Marketed Dairy Produce	No. of milk handling premises inspected for quality and safety assurance	8,400	16,705	8,305
			No. of milk quality and safety tests conducted.	80,000	91,499	11,499
	Livestock production and management	Pastoralist covered by financial services and capacity building (drive project)	The number of pastoralists covered by livestock insurance is a minimum of 5 TLUs per pastoralist.	45,000	45,000	-

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
		Animal breeding services	Number of breeding piglets distributed to farmers	600	600	-
			Number of breeding rabbits distributed to farmers	500	500	-
		Livestock Restocking in ASALs	Number of Livestock	10,208	10,208	-
			Number of Counties	16	16	-
	Livestock product, Value addition and Marketing.	Micro, Small and Medium Enterprises utilising Common Manufacturing Facilities.	No. of MSMEs utilising the common manufacturing facilities.	500	1,033	533
		Common Effluent Treatment Plant (CETP) for Kenya Leather Park	Completion level (%)	100	95	(5)
		Leather Industrial Warehouses	Completion level (%)	100	192	92
		Administration block and laboratory	Completion level (%)	15	20	5

Source: The State Department for Livestock Development

*TLU-Tropical Livestock Unit

An analysis of non-financial performance for the State Department for Livestock Development shows that all the key outputs were on target except the Common Effluent Treatment Plant (CETP) for the Kenya Leather Park.

4.2.4.4 Projects with Significant Expenditure for the State Department for Livestock Development

Table 4.7 summarises some State Department for Livestock Development projects in the FY 2024/25.

Table 4.7: State Department for Livestock Development Projects Implementation Status

No.	Project Name (a)	Project commence date (b)	Expected Project Completion Date (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30th June 2024 (Kshs. Million) (h)	Percentage (%) of completion
1	Establishment of liquid nitrogen plants KAGRC-BETA	10.07.2015	30.06.2025	Gok	1,320.00	30.00	30.00	1250.75	95
2	Towards Ending Drought Emergencies in Kenya	10.10.2021	30.06.2026	Gok/Donor	1,338.00	318.00	315.21	813.23	61
3	Livestock Training Institute, Mogotio	01.07.2024	30.06.2029	Gok	500.00	50.00	49.98	49.98	10

No.	Project Name (a)	Project commence date (b)	Expected Project Completion Date (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30th June 2024 (Kshs. Million) (h)	Percentage (%) of completion
4	Establishment of Feedlots, Fodder and Pasture (Kibiru feedlot in Meru & Hadado feedlot in Wajir)	01.02.2024	30.06.2026	Gok	300.00	170.00	170.00	181.48	60
5	Development of Leather Industrial Park-Kenanie	01.07.2016	30.06.2026	Gok	4,809.00	300.00	300.00	2,791.70	58
6	De-risking, Inclusion & Value Enhancement of Pastoral Economies	27.10.2022	26.10.2027	Donor	16,093.00	2,522.62	2,522.17	6,270.93	39
7	Kenya Livestock Commercialisation Programme (KEL-COP)	10.03.2021	10.03.2027	Gok/Donor	6,200.00	1,683.00	16,65.12	2,394.35	39
8	Sustainable Tsetse and Trypanosomiasis-free areas in Kenya -KENTTEC.	01.08.2014	30.06.2028	GoK	1,960.00	90.00	90.00	1,378.75	70
9	Fodder, Feedlot and Pasture Development	01.7.2018	30.06.2026	GoK	995.00	20.00	20.00	299.70	30
10	Livestock Restocking in Baringo North	01.08.2014	30.06.2028	GoK	60.00	20.00	19.99	20.00	33

Source: The State Department for Livestock Development

4.2.5 The State Department for Agriculture

The State Department for Agriculture is mandated with National Agricultural Policy Management; National Food Policy; Strategic Food Reserves; Agricultural Crops Development, Regulation and Development; Agriculture Financing; Phytosanitary Services and International Standards Compliance; Policy on Agricultural Training; Agricultural Land Resources Inventory and Management; Agricultural Mechanization Policy Management; Policy on Land Consolidation for agricultural benefit; Agricultural Insurance Policy; Agricultural Extension Policy and Services Standards; Capacity Building Policy for Agricultural Staff; Crop Research and Development; Support in administration of Irrigation Schemes; Agriculture Seed Research and Development; Crop Genetic Research; and Bio-safety Management.

4.2.5.1 Budget Performance by the State Department for Agriculture

The original budgetary allocation to the State Department for Agriculture in FY 2024/2025 amounted to Kshs.45.73 billion, revised to Kshs.42.04 billion in Supplementary Estimates I, Kshs.45.64 billion in Supplementary Estimates II and Kshs.46.63 billion in Supplementary Estimates III, compared to Kshs. 62.72 billion allocated in FY 2023/24.

4.2.5.2 State Department for Agriculture Programmes and Sub-Programme Performance

The budgetary allocation was to fund four programmes. Table 4.8 shows budget execution by programmes and sub-programmes under the State Department for Agriculture in FY 2024/2025.

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

Programmes	Sub-Programmes	Revised Approved Estimates III (Kshs. Millions)			Expenditure (Kshs. Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration, Planning and Support Services	Agricultural Policy and Regulatory Frameworks	8,190.72	1,173.29	9,364.01	6,737.47	539.05	7,276.53	78
	Agricultural Planning and Financial Management	68.06	-	68.06	59.11	-	59.11	87
Crop Development and Management	Land and Crops Development	2,769.26	5,533.38	8,302.64	2,172.41	5,377.30	7,549.71	91
	Food Security Initiatives	845.00	20,700.32	21,545.32	721.08	19,706.85	20,427.93	95
	Quality Assurance and Monitoring	529.74	285.00	814.74	459.92	122.37	582.29	71
Agribusiness and Information Management	Agribusiness and Market Development	91.90	1,157.00	1,248.90	91.90	724.89	816.78	65
	Agricultural Information Management	52.46	-	52.46	38.15	-	38.15	73
Agricultural Research and Development	Crop Research and Development	5,234.26	-	5,234.26	4,960.80	-	4,960.80	95
TOTAL		17,781.40	28,848.99	46,630.39	15,240.84	26,470.46	41,711.30	89

Source: The State Department for Agriculture

Analysis of Programmes and sub-programmes shows that the State Department for Agriculture recorded an average absorption rate of 89 per cent in FY 2024/25. The Crop Research and Development sub-programme under the Agriculture Research and Development programme recorded the highest absorption rate at 95 per cent. The Agribusiness and Market Development sub-programme under the Agribusiness and Information Management programme recorded the lowest absorption rate at 66 per cent.

4.2.5.3 Non-financial Performance by the State Department for Agriculture

Table 4.9 presents the achievements against the State Department for Agriculture's key performance indicators in FY 2024/2025.

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

Name of Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
Food Security Initiatives	Coconut Industry Revitalisation Project-(BETA)	Agricultural financing services	Amount in Kshs (Millions) of loans disbursed to Coconut Enterprises	70.89	2.14	(68.75)
			Number of loan beneficiaries	250	182	(68)
	food security and crop diversification project -(BETA)	Food and Industrial Crops Production	Metric tons of rice seed availed.	350	6.5	(343.50)
	Establishment of the national cereal and produce board (NCPB)- Siaya	Grain dryers and bulk storage	Number of dryers refurbished	4	4	-
The number of storage facilities maintained			5	5	-	
Agricultural Research & Development	Soil Health Management for land productivity & access to renewable energy -(BETA)	Soil Health Services	Number of soil sample testing reports (nutrient recommendation): 1,000 samples per county.	500	817	317
	Bio-deposit organic fertiliser extraction and rehabilitation project.	Feasibility study on bio-deposit organic fertiliser	percentage completion of the feasibility report	24	24.2	0.2
General Administration, Planning and Support Services	Agriculture and Food Authority (AFA)	Compliance with standards and regulations	percentage level of compliance with scheduled crop regulations.	100	100	-
		Bio-safety testing services	number of counties surveyed	20	21	1
	Tea Board of Kenya (BETA)	Compliance with standards and regulations	percentage level of compliance with and enforcement of the Tea Act and its standards.	100	100	-
	Cotton Industry Revitalisation Project (BETA)	Cotton production and productivity	Area under cotton (Acres)	40,000	0	(40,000)
Crop Development and Management: Increased Agricultural Productivity	National Agricultural Value Chain Development Project (NAVCD-P)-(BETA)	Value chain support services	Number of farmers trained on TIMPS	50,000	384,026	334,026
			Number of farmers supported	75,000	739,893	664,893
	National Value Chain Support Programme-(BETA)	Value chain support services	Litres of assorted agro-chemicals accessed	151,000	0	(151,000)
			Metric tons of high-yielding sunflower seeds are available.	720	0	(720)
			Metric tons of high-yielding rice seeds are available.	496	0	(496)
	Capacity Building Project for Enhancement of Rice Production (CADREPO)	Rice Technologies	Number of farmers mobilised and trained to take up the technologies	2,300	3,100	800

Name of Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
			The number of farmers who have adopted the technologies.	200	267	67
Quality Assurance and Monitoring of Outreach Services	Kenya School of Agriculture	Skills development and training services	Number of students trained in a certificate in the General Agriculture Program	60	115	55
			Number of students trained in the Diploma in General Agriculture Program	60	173	113
	Bukura Agriculture College	Skills development and training services	Number of students trained and certified in General Agriculture	1,700	2,918	1,218

Source: The State Department for Agriculture

Non-financial performance for the State Department of Agriculture shows that programmes and sub-programmes were on target except for the Cotton Industry Revitalisation Project and the National Value Chain Support Sub-Programmes, which did not report any output during the review period.

4.2.5.4 Projects with Significant Expenditure for the State Department of Agriculture

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

Table 4.10: State Department for Agriculture Project Implementation

No.	Project Name (a)	Project commencement date (b)	Expected Project Completion Date (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30th June 2025 (Kshs. Million) (h)	Percentage (%) of completion
1.	Food Systems Resilience Project	7/1/2024	30/6/2028	GoK/ World Bank	19,800.00	2,370.00	1,647.58	1,672.58	6
2.	Kenya Agricultural Business Development Programme (KABDP)	7/1/2024	30/6/2028	GoK/Sweden	4,910.00	72.00	42.00	42.00	1
3.	Emergency Locust Response	28/6/2020	31/12/2024	GoK/ World Bank	9,793.73	2,300.00	1,070.20	8,372.20	85
4.	National Edible Oil Crops Promotion Project	1/7/2023	30/6/2030	GoK	1,241.00	260.00	33.11	50.11	4
5.	Horticultural Produce Compliance Enhancement Project	1/7/2023	30/6/2030	GoK	879.00	35.00	-	5	1
6.	Resilience for food & nutrition security program in the Horn of Africa	1/7/2022	31/12/2027	GoK/ ADB	5,163.00	1,268.34	1,000.37	1,219.06	24
7.	Fertiliser Subsidy Programme	1/4/2021	30/6/2030	GoK	100,000.00	14.10	14.10	37,363.00	37
8.	Crop Post-Harvest Management	1/7/2023	30/6/2030	GoK	3,244.40	310.00	307.71	2,399.71	74
9.	National Agricultural Value Chain Development Project (NAVCDP)	21/9/2022	30/6/2027	GoK/ World Bank	31,350.00	4,039.74	3,735.71	14,433.79	46

No.	Project Name (a)	Project commencement date (b)	Expected Project Completion Date (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30th June 2025 (Kshs. Million) (h)	Percentage (%) of completion
10.	Small-scale irrigation and Value Addition project	6/1/2016	30/6/2025	GoK/AFDB	6,833.000	1,157.00	717.49	5,720.49	84

Source: The State Department for Agriculture

An analysis of project implementation status shows that the Small Scale Irrigation and Value Addition Project had overstretched its completion timeline. Besides, some projects recorded dismal performance including the Horticultural Produce Compliance Enhancement Project (1 per cent complete), Kenya Agricultural Business Development Programme (KABDP) (1 per cent complete), National Edible Oil Crops Promotion Project (4 per cent complete), Food Systems Resilience Project (6 per cent complete), and Resilience for food & nutrition security program in the Horn of Africa (24 per cent complete), indicating delayed realisation of benefits to the target members of the public.

4.2.6 The State Department for the Blue Economy and Fisheries

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

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

The original budgetary allocation to the State Department for the Blue Economy and Fisheries in FY 2024/2025 amounted to Kshs.12 billion, revised to Kshs.10.34 billion in Supplementary Estimates I, Kshs.12.76 billion in Supplementary Estimates II and Kshs.11.85 billion in Supplementary Estimates III, compared to Kshs.10.76 billion allocated in FY 2023/24.

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

The budgetary allocation was to fund three programmes. Table 4.11 shows budget execution by programmes and sub-programmes under the State Department for the Blue Economy and Fisheries in FY 2024/2025.

Table 4.11: The State Department for the Blue Economy and Fisheries Programme and Sub-Programmed Performance

Programmes	Sub-Programmes	Revised Approved Estimates III (Kshs. Millions)			Expenditure (Kshs. Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Fisheries Development and Management	Fisheries Policy, Strategy and Capacity Building	1,162.24	-	1,162.24	1,146.70	-	1,146.70	99
	Aquaculture Development	-	2,656.20	2,656.20	-	2,257.04	2,257.04	85
	Management and Development of Capture Fisheries	55.32	-	55.32	55.08	-	55.08	100
	Marine and Fisheries Research	1,462.00	5,193.45	6,655.45	1,442.00	5,349.20	6,791.20	102
General Administration, Planning and Support Services	General Administration, Planning and Support Services	243.55	-	243.55	240.88	-	240.88	99
	Blue Economy Policy, Strategy and Coordination	57.31	-	57.31	54.06	-	54.06	94
	Promotion of Kenya as a Centre for agro-based blue economy	-	1,022.00	1,022.00	-	900.00	900.00	88
TOTAL		2,980.42	8,871.65	11,852.07	2,938.72	8,506.25	11,444.96	97

Source: The State Department for the Blue Economy and Fisheries

The analysis of Programmes and sub-programmes shows that the State Department for the Blue Economy and Fisheries recorded an overall absorption rate of 97 per cent in FY 2024/25. However, the Marine and Fisheries Research sub-programme under the Fisheries Development Management Programme recorded the highest absorption rate at 102 per cent, resulting from the budget rationalisation during Supplementary III Estimates.

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

The achievements against Key Performance Indicators of the State Department for Blue Economy and Fisheries in FY 2024/2025 are presented in Table 4.12.

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

Name of Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
Fisheries Development and Management	Fisheries Policy, Strategy and Capacity Building.	Fisheries and Aquaculture Policies Developed.	The percentage level of completion of the National Aquaculture policy developed	80	80	-
		Smallholder aquaculture development	Quantity of fish harvested	4,000	6,800	2,800
	Aquaculture Development	Infrastructure in Sagana Fisheries developed	The percentage level of completion of access roads	80	80	-

Name of Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
			Percentage level of completion of Sagana Aquaculture Complex.	80	-	(80)
	Management and Development of Capture Fisheries	Fisheries and Aquaculture Services	The number of catch assessment surveys conducted	4	1	(3)
Number of Monitoring, Control and Surveillance Officers Trained.			60	25	(35)	
Number of Monitoring, Control and Surveillance Patrols Undertaken.			16	11	(5)	
Blue economy services		Number of Monitoring, Control and Surveillance Command Centres Developed	2	0	(2)	
Development and Coordination of the Blue Economy.	Blue Economy Policy, Coordination	Liwatoni Ultra-Modern Tuna Fish Hub Developed	Percentage level of completion of the Liwatoni Ultra-Modern Tuna Fish Hub	20	20	-
		Blue economy services	Number of blue economy governance instruments developed and implemented	2	0	(2)
	Marine spatial planning and coastal zone management	Blue economy services	The number of spatial plans (Marine Lake Victoria & Lake Turkana) developed.	1	0	(1)
	Management of Fish Ports and associated infrastructure	Blue Economy services	Number of fish landing sites constructed / rehabilitated	5	0	(5)
			number of fish /seaweed processing facilities operationalised	3	0	(3)
			number of deep-sea fishing boats operationalised	1	0	(1)
	Promotion of Kenya as a Centre for Agro-based Blue Economy	Blue economy services	Number of artisanal and deep-sea fishing boats supplied to fishers.	6	0	(6)
		Kabonyo Regional Fisheries and Aquaculture Services and Training Centre of Excellence	level of completion (%)	50	20	(30)

Source: The State Department for the Blue Economy and Fisheries

Non-financial performance analysis shows that budget execution on marine spatial planning, coastal zone management, and management of fish ports and associated infrastructure sub-programmes had not yet commenced at the end of FY 2024/25.

4.2.6.4 Projects with Significant Expenditure for the State Department for the Blue Economy and Fisheries

Table 4.13 summarises some of the projects undertaken by the State Department for the Blue Economy and Fisheries.

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

No.	Project Name (a)	Project commence date (b)	Expected Project Completion Date (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 th June 2025 (Kshs. Million) (h)	Percentage (% of Completion)
1	Kabonyo Fisheries and Aquaculture Training Centre	1/7/2024	30/6/2027	Donor	1,800.00	350.00	350.00	350.00	30
2	Kenya Marine Fisheries & Socio-Economic Development Project	1/3/2018	30/6/2026	Donor	11,983.00	5,193.00	5,077.00	7,349.00	61
3	Aquaculture Business Development Project (ABDP)	1/1/2018	31/3/2026	Donor	14,373.00	2,306.00	2,179.00	9,088.00	63
4	Liwatoni Ultra- Modern Fish Hub	1/7/2021	30/6/2026	GoK	5,114.00	-	-	1,245.00	24
5	Development of Blue Economy Initiatives	1/7/2018	30/6/2029	GoK	1,600.00	-	-	330.00	21
6	Development of fish quality laboratories	1/7/2016	30/6/2026	GoK	269.00	-	-	165.00	61
7	Aquaculture technology and innovation transfer	1/7/2016	30/6/2028	GoK	3,182.00	-	-	1,452.00	46
8	Construction of fisheries monitoring, control and surveillance Centres	1/7/2016	30/6/2028	GoK	940.00	-	-	566.00	60
9	Coastal Fisheries Infrastructure Development	1/7/20218	30/6/2029	GoK	3,032.00	-	-	690.00	23
10	Exploitation of living resources under the blue economy	1/7/2018	30/6/2028	GoK	5,033.00	1,022.00	900.00	3,145.00	62

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

4.2.7 The National Land Commission

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

4.2.7.1 Budget Performance by the National Land Commission

The original budgetary allocation to the National Land Commission in FY 2024/2025 amounted to Kshs.2.02 billion, revised to Kshs.1.78 billion in Supplementary Estimates I, Kshs.1.96 billion in Supplementary Estimates II and Kshs.2.26 billion in Supplementary Estimates III, compared to Kshs.1.75 billion allocated in FY 2023/24.

4.2.7.2 National Land Commission Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.14 shows budget execution by programmes and sub-programmes under the National Land Commission in FY 2024/2025.

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

Programmes	Sub-Programmes	Revised Approved Estimate III (Kshs.)			Expenditure (Kshs.)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Land Administration and Management	General Administration, Planning and Support Services	1,646.55	-	1,646.55	1,650.68	-	1,650.68	100
	Land Administration and Management	25.70	-	25.70	24.11	-	24.11	94
	Public Land Information Management	0.57	-	0.57	0.57	-	0.57	99
	Land Dispute and Conflict Resolution	582.55	-	582.55	562.46	-	562.46	97
TOTAL		2,255.38	-	2,255.38	2,237.82	-	2,237.82	99

Source: The National Land Commission

Analysis of the Programme and sub-programmes showed that the General Administration, Planning, and Support Services sub-programme recorded the highest absorption rate of 100 per cent. In contrast, the Land Administration and Management sub-programme recorded the lowest, at 94 per cent. The overall budget execution was on target.

4.2.7.3 Non-financial Performance by the National Land Commission

The achievements against Key Performance Indicators of the National Land Commission in FY 2024/2025 are presented in Table 4.15.

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

Name of Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
Land Administration and Management	Land Administration and Management Services	Land Use, Planning and Research Services	No. of advisories on land use planning were prepared and issued.	20	44	24
			Percentage of guidelines for preparing land use and management plans for land held by public agencies developed.	100	100	-
		National resources management	No. of advisories on natural resources management issued.	10	13	3
		Land Administration and Management Services	Number of allotments issued on public land	6,855	2,373	(4,482)
			Number of consents to lease public institutional land	400	62	(338)

Name of Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
	Public Land Information Management	Historical Land Injustices & Disputes Resolution Services (ADR- Alternative Dispute Resolution, TDR – Transferable Development Rights AJS-Alternative Justice System)	Number of disputes resolved through ADR, TDR, AJS and court-annexed mediation mechanisms.	50	63	13
Number of historical land injustice claims investigated			200	480	280	
Number of historical land injustice determinations made			600	1	(599)	
Number of historical land injustice clinics for the public in the Counties			10	11	1	
Number of disputes admitted for resolution through ADR and TDR mechanisms.			1,500	-	(1,500)	

Source: The National Land Commission

In general, the non-financial performance revealed slow-paced delivery of land administration and management services. The execution of land administration, management services, and public land information management sub-programmes lagged behind the target. Services that recorded low output in reporting year included disputes admitted for resolution through ADR and TDR mechanisms (no output despite a target of 1,500 disputes), Historical land injustice determinations made (1 made against a target of 600 determinations), consents to lease public institutional land (62 consents against a target of 400) and allotments issued on public land (2,373 allotments against a target of 6855).

4.2.7.4 Projects with Significant Expenditure for the National Land Commission

Table 4.16 summarises high-expenditure projects undertaken by the National Land Commission.

Table 4.16: National Land Commission Project Implementation Status

No.	Project Name (a)	Project commence date (b)	Expected Project Completion Date (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 th June 2025 (Kshs. Million) (h)	Percentage (%) of Completion
1.	Public Land Information Management	15/1/2015	30.12.2028	GoK	1,500.00	389.00	-	1,111.00	74
2.	ICT Networking	15/1/2015	30/12/2025	GoK	552.00	281.00	-	271.00	61

Source: National Land Commission

The National Land Commission had two ongoing projects. The ICT Networking project was already facing time overrun, with a completion rate of 61 per cent.

4.3. Education Sector

4.3.1 Introduction

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

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

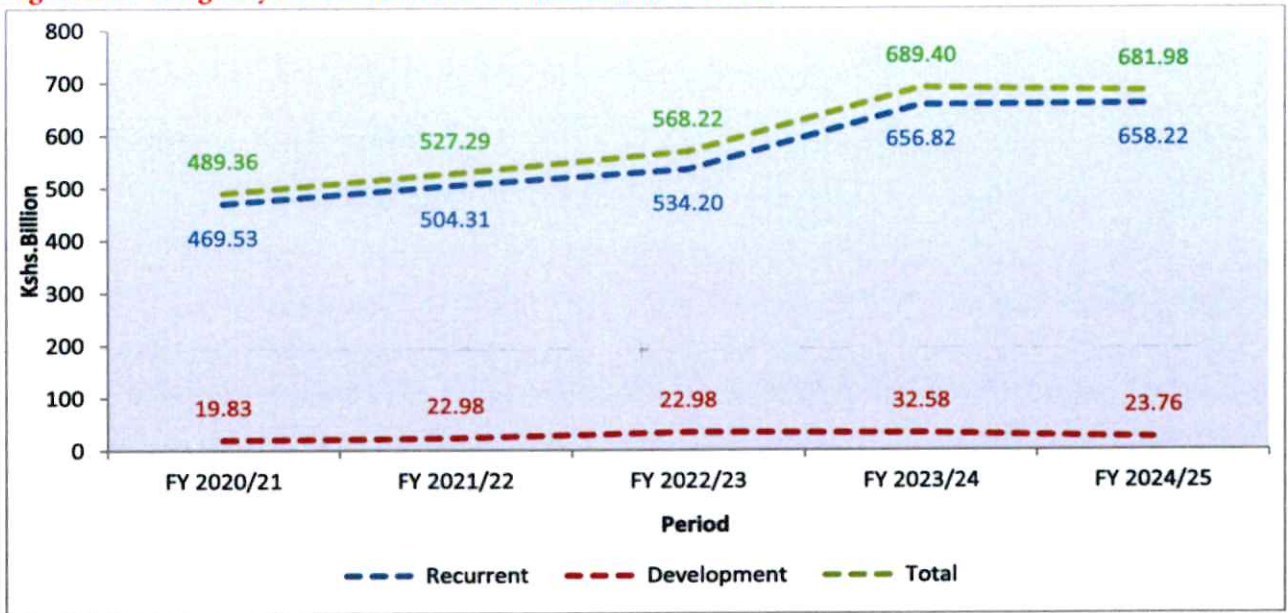
It is worth noting that the ongoing education transitions from the 8-4-4 to the 2-6-6-3 system require substantial infrastructure, equipment, and human capital in FY 2024/2025 and the medium term 2024/25 to 2026/27.

4.3.2 Budget Performance for the Education Sector

The budgetary allocation to Education in FY 2024/2025 amounted to Kshs 656.55 billion, which was revised to Kshs.627.77 billion in Supplementary Budget I, Kshs.676.72 billion in Supplementary Budget II and Kshs.681.98 billion in Supplementary Budget III, compared to the Kshs. 689.40 billion allocated in FY 2023/2024. This amount represents 16 per cent of the revised gross national budget of Kshs.4.37 trillion and 29 per cent of the MDAs’ budget of Kshs.2.38 trillion. The allocation included Kshs.23.76 billion (4 per cent) for development activities and Kshs.658.22 billion (96 per cent) for recurrent expenditure. The Teachers Service Commission received the highest budgetary allocation of Kshs.369.59 billion (54 per cent of the Sector’s budget), while the State Department for Vocational and Technical Training (TVET) had the lowest budgetary allocation of Kshs.35.99 billion (5 per cent of the Education Sector allocation).

The high allocation to the Teachers Service Commission is attributed to its vital role in the Teacher Resource Management programme. Figure 4.6 shows the budgetary allocation trends of the Education Sector from FY 2020/2021 to FY 2024/2025.

Figure 4.6: Budgetary Allocation Trend for the Education Sector

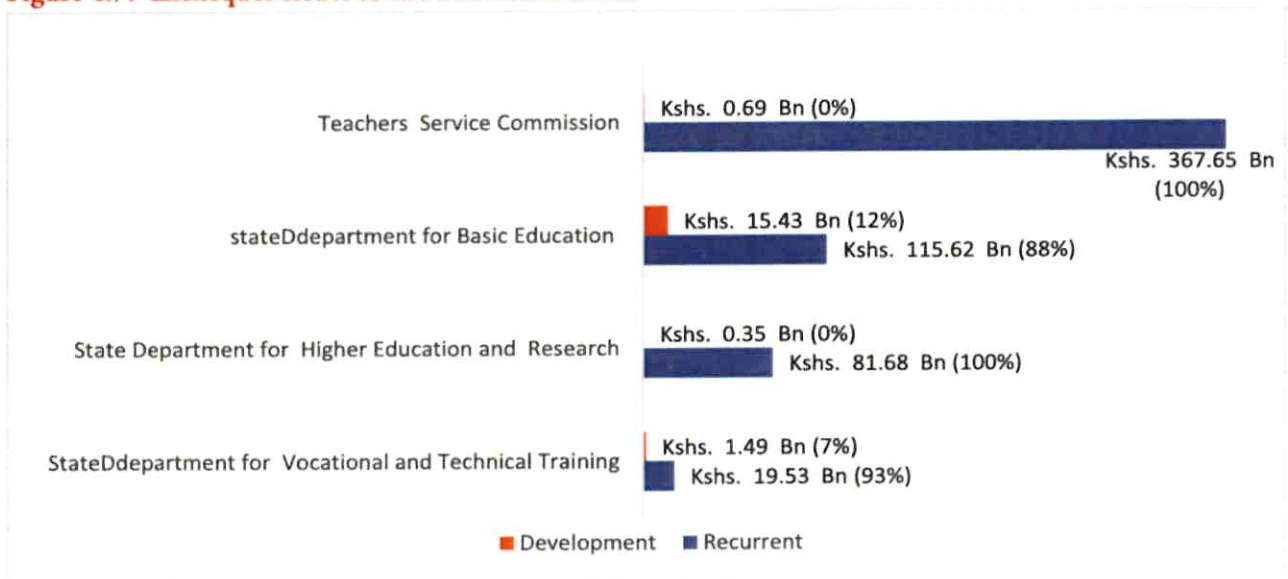


Source: National Treasury

The total exchequer issues to the Education Sector amounted to Kshs.602.44 billion, representing 99 per cent of the Sector’s revised net estimates. This amount comprised Kshs. 17.96 billion for development expenditure, representing 86 per cent of development net estimates, and Kshs.584.49 billion for recurrent activities, representing 100 per cent of recurrent revised net estimates.

In FY 2024/2025, the State Department for vocational and technical training received the highest proportion of development exchequer issues to development revised net estimates at 97 per cent, while the State Department for Higher Education and Research received the lowest at 77 per cent. All State Departments recorded a high proportion of recurrent exchequer issues to recurrent revised net estimates of 100 per cent, except for vocational and technical training, which recorded 98 per cent. Figure 4.7 shows the exchequer issues in the Education Sector in FY 2024/2025.

Figure 4.7: Exchequer Issues to the Education Sector



Source: National Treasury

The total expenditure for the Education Sector amounted to Kshs. 673.30 billion, representing 99 per cent of the revised gross estimates, compared to 97 per cent (Kshs.666.08 billion) recorded in FY 2023/2024. This amount comprised Kshs. 20.68 billion for the development budget representing an absorption rate of 87 per cent, compared to 77 per cent (Kshs. 25.12 billion) recorded in FY 2023/2024, and Kshs.652.62 billion for recurrent expenditure representing 99 per cent of the recurrent revised gross estimates, compared to 98 per cent (Kshs.640.96 billion) recorded in FY 2023/2024.

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

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

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross Budget	Revised Net Budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget	Revised Gross Budget	Revised Net Budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget
State Department for Vocational and Technical Training	3.89	1.53	1.49	3.16	97	81	32.09	19.84	19.53	27.65	98	86
State Department for Higher Education and Research	0.49	0.45	0.35	0.37	77	77	139.16	81.69	81.68	139.15	100	100
State Department for Basic Education	18.55	18.02	15.43	16.41	86	88	118.22	116.08	115.62	115.31	100	98
Teachers Service Commission	0.83	0.80	0.69	0.73	86	88	368.75	367.65	367.65	370.51	100	101
Total	23.76	20.80	17.96	20.68	86	87	658.22	585.26	584.49	652.62	100	99
Sector Summary												
	Revised Gross Budget		Revised Net Budget		Exchequer Issues		Expenditure	% of Exchequer to Revised Net Budget		% of Expenditure to Revised Gross Budget		
Development	23.76		20.80		17.96		20.68	86		87		
Recurrent	658.22		585.26		584.49		652.62	100		99		
Total	681.98		606.06		602.44		673.30	99		99		

Source: MDAs and National Treasury

The State Department for Basic Education and the Teachers Service Commission recorded the highest absorption of development budget at 88 per cent, respectively. The State Department for Higher Education and Research recorded the lowest at 77 per cent. The Teachers Service Commission recorded the highest recurrent expenditure to revised gross estimates at 101 per cent. The State Department for Vocational and Technical Training recorded the lowest at 86 per cent.

4.3.3 The State Department for Vocational and Technical Training

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

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

The original budgetary allocation to the State Department for Vocational and Technical Training in FY 2024/2025 amounted to Kshs.30.69 billion, revised to Kshs.28.21 billion in Supplementary Estimates I, Kshs.35.42 billion in Supplementary Estimates II and Kshs.35.99 billion in Supplementary Estimates III, compared to Kshs.33.61 billion allocated in FY 2023/24.

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

The budgetary allocation was to fund three programmes. Table 4.18 shows budget execution by programmes and sub-programmes under the State Department for Vocational and Technical Training in FY 2024/2025.

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

Programmes	Sub-Programmes	Revised Approved Estimates III (Kshs. Millions)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Technical Vocational Education and Training	Technical Accreditation and Quality Assurance	2,275.55	-	2,275.55	1,680.30	-	1,680.30	74
	Special Needs in Technical and Vocational Education	209.16	-	209.16	209.16	-	209.16	100
	Technical Trainers and Instructors Services	28,688.87	-	28,688.87	25,023.59	-	25,023.59	87
	Infrastructure Development and Expansion	-	3,894.60	3,894.60	-	3,163.66	3,163.66	81
Youth Training and Development	Revitalisation of Youth Polytechnic	57.60	-	57.60	44.10	-	44.10	77
General Administration, Planning and Support Services	Headquarters and Administrative Services	861.79	-	861.79	693.08	-	693.08	80
TOTAL		32,092.97	3,894.60	35,987.57	27,650.23	3,163.66	30,813.89	86

Source: The State Department for Vocational and Technical Training

Programme and sub-programme analysis showed that the Special Needs in Technical and Vocational Education sub-programme under the Technical Vocational Education and Training programme had the highest absorption rate of 100 per cent. In comparison, the Technical Accreditation and Quality Assurance sub-programme recorded the lowest at 74 per cent.

TVET's overall performance was 86 per cent as of the end of FY 2024/2025.

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

This section presents the Key Performance Indicators for the State Department for Vocational and Technical Training in FY 2024/2025 as presented in Table 4.19.

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

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30 th June 2025	Variance
Technical Vocational Educational and Training	Technical Accreditation and Quality Assurance	Trainees enrolled in TVET	No. of trainees enrolled in national polytechnics.	200,117	259,775	59,658
			Number of trainees enrolled in TVCs	305,799	313,284	7,449
		Trainees financed	Number of TVET trainees receiving Capitation.	272,039	272,039	-
		TVET SNE* workshops constructed	Number of new workshops established.	4	4	-
		TVET SNE workshops equipped	Number of new workshops equipped.	4	-	(4)
General Administration, Planning and Support Services	Planning Administrative Services	Staff sensitised on human resource management and development	No. of staff capacity built	700	250	(450)
			No. of staff inducted	2,000	-	(2,000)
		Financial Services Report Prepared	Quarterly expenditure analysis reports	4	4	-
			monthly expenditure reports	12	12	-
Youth Training and Development	Revitalisation of youth polytechnics	CBET* curricula implemented in VTCs	Number of CBET curricula implemented in VTCs	40	40	-
			Number of counties sensitised on curriculum reforms in VTCs	20	20	-

Source: The State Department for Vocational and Technical Training

*SNE- Special Needs Education

*CBET- Curriculum-Based Education and Training

*VTCs- Vocation Training Centres

Non-financial performance analysis revealed that key outputs, like equipping TVET SNE workshops and sensitising Staff on human resource management and development, lagged in implementation by the end of FY2024/25.

4.3.3.4 Projects with Significant Expenditure for the State Department for Vocational and Technical Training

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

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

Name of the Project/Programme (a)	Project commence date (b)	Expected Project Completion Date (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 th June 2025 (Kshs. Million) (h)	Percentage (%) of Completion
GoK-AfDB TVET phase II	1/7/2015	30/6/2027	Donor	347.46	347.46	301.12	301.12	87
East Africa Skills Transformation and Regional Integration Project	1/2/2020	30/12/2026	Foreign	4,440.00	760.00	748.27	760.00	17
GoK-AfDB TVETE phase III	1/7/2021	30/06/2027	Gok/Foreign Borrowing	4,397.26	1,079.43	1,069.92	1,069.92	24
Promotion of Youth Employment and Vocational Training in Kenya I	1/4/2021	30/06/2026	Gok/Foreign Borrowing	273.00	642.96	507.03	507.03	186
Promotion of Youth Employment and Vocational Training in Kenya II	1/7/2022	30/06/2026	GoK/Foreign Borrowing	1,511.40	59.66	37.30	37.30	2
Youth Entrepreneurship and Innovation	1/7/2022	31/12/2026	GoK/Foreign	122.00	20.00	-	-	-
Promotion of Youth Employment through scholarships, Phase 2- Wings to Fly IV	1/7/2022	30/06/2026	foreign	160.00	160.00	-	-	-
Promotion of Youth Employment through scholarships, Phase 2- Wings to Fly IV	1/7/2023	30/06/2027	Gok /Foreign	-	325.00	-	-	-

Source: The State Department for Vocational and Technical Training

An analysis of the State Department for Vocational and Technical Training's project implementation showed that projects are at different implementation levels. Compared with the first nine months of FY2024/2025, project implementation analysis revealed changes in the project budgeted amounts. The affected projects were GOK-AFDB TVET Phase II (revised to kshs.347.46 million up from kshs. 7.31billion), GoK-AfDB TVETE phase III (revised to kshs.4.40 billion from kshs. 4.34 billion), Promotion of Youth Employment and Vocational Training in Kenya I (revised to kshs. 273.00 million from kshs.2.77 billion), Promotion of Youth Employment and Vocational Training in Kenya II (revised to kshs.1.51 billion from kshs. 1.43 billion), Youth Entrepreneurship and Innovation (revised to kshs.122.00 million from kshs.128.00 million), Promotion of Youth Employment through scholarships, Phase 2- Wings to Fly IV (revised to 160.00 million up from 461.69 million).

4.3.4 The State Department for Higher Education and Research

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

4.3.4.1 Budget Performance by the State Department for Higher Education and Research

The original budgetary allocation to the State Department for Higher Education and Research in FY 2024/2025 amounted to Kshs.125.39 billion, revised to Kshs.120.46 billion in Supplementary Estimates I, Kshs.136.18 billion in Supplementary Estimates II and Kshs.139.65 billion in Supplementary Estimates III, compared to Kshs.159.73 billion allocated in FY 2023/24.

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

The budgetary allocation was to fund three programmes. Table 4.21 shows budget execution by programmes and sub-programmes under the State Department for Higher Education and Research in FY 2024/2025

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

Programmes	Sub-Programmes	Revised Approved Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
University Education	University Education	79,603.89	487.93	80,091.82	84,332.28	373.78	84,706.06	106
	Quality Assurance	494.44	-	494.44	292.51	-	292.51	59
	Higher Education Support Services	57,904.56	-	57,904.56	53,908.94	-	53,908.94	93
Research Science Technology and Innovation	Research Management and	455.33	-	455.33	282.89	-	282.89	62
	Science	338.16	-	338.16	291.42	-	291.42	86
General Administration, Planning and Support Services	General Administration, Planning and Support	363.46	-	363.46	44.65	-	44.65	12
TOTAL		139,159.83	487.93	139,647.76	139,152.70	373.78	139,526.48	100

Source: The State Department for Higher Education and Research

Analysis of the Programme and sub-programmes showed that the state department for higher education and research's overall performance was 100 per cent, suggesting sound planning and execution of the budget. However, there was a gap in the implementation of the General Administration, Planning and Support Services sub-programme within the General Administration, Planning and Support Services programme, which recorded the lowest absorption at 12 per cent.

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

Key Performance Indicators for the State Department for Higher Education in FY 2024/2025 are presented in Table 4.22.

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

Name of Programme	SUB-PROGRAMME	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
Higher Education	University Education	Student Enrolment	Number of students enrolled in Public Universities	640,876	625,678	(1,5198)
		Student Graduation	Number of undergraduate students who graduated from Public Universities	65,865	24,567	(21,298)
	Quality Assurance and Standard	Quality Assurance and Standard	Percentage of Programme applications evaluated for accreditation.	80%	80%	-

Name of Programme	SUB-PROGRAMME	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
	Higher Education Support Services	Student Financing Services	Number of GoK-sponsored students in public universities financed	535,450	478,660	(56,790)
			Number of GoK-sponsored students in private universities financed	67,600	59,514	(8,086)
		Student Placement Services	Number of students placed in universities	201,146	156,713	(44,433)
			Number of secondary schools guided on career choices	10,000	7,577	(2,423)
			No. of secondary school teachers sensitised on career guidance	7,800	3,575	(4,225)
Research, Science, Technology and Innovation.	Research Management and Development	Research Funding	Number of research projects supported	35	40	5
			Number of up-scaled research projects commercialised	6	1	(5)
		Research Services	No. of policies and strategies developed	2	2	-
	Science and Technology Development and Promotion	Science, Technology, and Innovation Promotion Services	Number of Research Institutes registered / accredited	3	6	3
			Number of Research Studies licensed	8,000	3,279	(4721)
			Number of multi-disciplinary research studies monitored and evaluated	6	-	(6)

Source: The State Department for Higher Education and Research

An analysis of non-financial performance revealed that the University Education and Higher Education Support Services Sub-programme did not achieve most of its targets at the end of the financial year under review.

4.3.4.4 Projects with Significant Expenditure for the State Department for Higher Education and Research

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

Table 4.23: State Department for Higher Education and Research Project Implementation Status

Project Name (a)	Project commence date (b)	Expected Project Completion Date (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 th June 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Construction of Administration and Tuition Block, Technical University of Kenya	12/7/2015	12/6/2026	GoK	450.00	145.00	-	145.00	32
Completion of Pharmacy Building - CHS Phase I - University of Nairobi	1/9/2023	30/6/2025	GoK	150.00	100.00	-	100	67

Project Name (a)	Project commence date (b)	Expected Project Completion Date (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 th June 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Establishment of the International Centre for Genetic Engineering & Biotechnology- Egerton University	10/6/2023	12/12/2028	GoK/ Donor	5,500.00	100.00	-	100.00	20
Construction of College of Engineering -Tuition Block – Jomo Kenyatta University of Agriculture and Technology	1/7/20217	30/12/2025	GoK	530.00	259.00	-	259.00	49
Construction of Administration Block and Lecture Theatre- Gatundu University College	1/7/2021	10/7/2028	GoK	1,455.00	355.00	-	355.00	24
Construction of Modern Students' Hostel and Administration Block -Garissa University College	4/4/2023	6/6/2026	GoK	450.00	155.00	-	155.00	34
Construction of Hostel Block Phase III- Murang'a University College	7/1/2016	6/6/2025	GoK	263.00	193.00	-	193.00	73
Construction of Administration Block and Lecture Theatre- Bommet University College	1/7/20217	10/7/2026	GoK	1,392.00	866.00	-	866.00	62
Construction of Men's Hostel, Chuka University	6/6/2014	6/2/2026	GoK	1,300.00	1,041.00	-	1,041.00	80
Construction of Tuition -Tharaka University College	1/6/2018	18/6/2026	GoK	500.00	216.00	-	216.00	43

Source: State Department for Higher Education and Research

The State Department for Higher Education and Research analysed the projects' implementation status. It indicated project timeline overruns and slow-paced execution, considering the completion rates. Further, the projects did not record any expenditures in FY2024/25.

4.3.5 The State Department for Basic Education

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

4.3.5.1 Budget Performance by the State Department for Basic Education

The original budgetary allocation to the State Department for Basic Education in FY 2024/2025 amounted to Kshs.142.26 billion, revised to Kshs. 131.21 billion in Supplementary Estimates I, Kshs. 138.86 billion in Supplementary Estimates II and Kshs.136.76 billion in Supplementary Estimates III, compared to Kshs.155.36 billion allocated in FY 2023/24.

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

The budgetary allocation was to fund four programmes. Table 4.24 shows budget execution by programmes and sub-programmes under the State Department for Basic Education in FY 2024/2025.

Table 4.24: The State Department for Basic Education Programme and Sub-Programme Performance

Pro-grammes	Sub-Programmes	Revised Approved Estimates III) (Kshs. Millions)			Expenditure (Kshs. Million)			Absorp- tion Rate (%)
		Recur- rent	Develop- ment	Total	Recur- rent	Develop- ment	Total	
Primary Education	Free Primary Education	8,665.16	15,351.00	24,016.16	8,579.65	13,175.03	21,754.69	91
	Special Needs Educa- tion	681.25	100.00	781.25	604.05	150.00	754.05	97
	Early Child Develop- ment and Education	18.45	-	18.45	18.34	-	18.34	99
	Primary Teachers Training and In-Service Training	389.47	40.00	429.47	389.33	30.00	419.33	98
	Alternative Basic Adult and Continuing Edu- cation	55.28	-	55.28	53.99	-	53.99	98
	School Health, Nutri- tion and Meals	3,600.00	-	3,600.00	3,503.17	-	3,503.17	97
	Expanding opportuni- ties to ASAL	500.00	70.00	570.00	500.00	200.00	700.00	123
Secondary Education	Free Day Secondary Education	86,019.73	2,984.50	89,004.23	13,648.53	13,555.03	27,203.57	31
	Secondary Teachers Education Services	231.69	-	231.69	231.69	-	231.69	100
	Secondary Teachers In-Service	372.58	-	372.58	337.58	-	337.58	91
	Special Needs Educa- tion	200.00	-	200.00	185.92	-	185.92	93
Quality As- surance and Standards	Curriculum Develop- ment	1,458.22	-	1,458.22	1,188.22	-	1,188.22	81
	Examination and Cer- tification	9,796.81	-	9,796.81	7,969.81	-	7,969.81	81
	Co-Curriculum Activi- ties	1,288.11	-	1,288.11	1,238.08	-	1,238.08	96
General Ad- ministration, Planning and Support Services	Headquarters and Ad- ministrative Services	1,869.88	-	1,869.88	1,836.72	-	1,836.72	98
	County Administrative Services	3,070.96	-	3,070.96	2,805.68	-	2,805.68	91
TOTAL		118,217.59	18,545.50	136,763.09	115,305.90	16,406.81	131,712.71	96

Source: The State Department for Basic Education

Analysis of the Programme and sub-programmes showed that Expanding opportunities to ASAL primary teachers sub-programme under the Primary Education Programme recorded the highest absorption rate at 123 per cent due to budget rationalisation that reduced the development budget for the State Department for Basic Education from Kshs.20.78 billion in Supplementary II Estimates to Kshs.18.55 billion in Supplementary III Estimates. Conversely, Free Day Secondary Education recorded the lowest at 33 per cent. The overall performance of the State Department of Basic Education was 96 per cent.

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

Table 4.25 presents Key Performance Indicators for the State Department for Basic Education in FY 2024/2025.

Table 4.25: Non-Financial Performance by the State Department for Basic Education

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
Primary Education	Free Primary Education	Public Primary school enrolment	Number of learners enrolled in public primary schools	7,100,000	4,748,506	2,351,494
			Number of learners enrolled in Low-Cost Boarding public primary schools	147,466	156,649	9,183
		Infrastructure and Equipment for Public Primary Schools	number of schools with renovated infrastructures	250	-	(250)
		Special Needs Education (SNE) Services	Number of SNE learners enrolled	127,022	118,348	(8,674)
			Number of SNE learners enrolled in special primary boarding schools	44,132	33,188	(10,940)
			Number of books transcribed into Braille	10,000	3,605	(6,395)
			Number of newly blinded persons rehabilitated	45	14	(31)
			Number of SNE personnel trained	2,400	2,486	86
		Pre-Primary Education Services	Number of pre-primary 2 learners transitioned to Grade One schools	1,403,456	1,282,954	(120,502)
			Number of counties monitored for policy implementation	17	3	(14)
			Number of champion teachers trained in ICT in curriculum delivery	1,000	1,100	100

Source: State Department for Basic Education

Non-financial performance analysis revealed that infrastructure and equipment for public primary schools, special needs education (SNE) services, and pre-primary education services were lagging in implementing the free primary education programme.

4.3.5.4 Projects with Significant Expenditure for the State Department for Basic Education

Table 4.26 summarises projects undertaken by the State Department for Basic Education.

Table 4.26: State Department for Basic Education Project Implementation Status

Project Name (a)	Project commencement date (b)	Expected Date of Completion (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 th June 2025 (Kshs. Million) (h)	Percentage of Completion (%)
Construction of Junior Secondary School classrooms & Integrated Resource Centre to support Competency-Based Curriculum	1/7/2021	30/6/2025	GoK	30,000.00	-	-	6,400.00	21
Construction of Mitihani House	30/09/1985	30/06/2026	GoK	4,670.00	-	-	2,815.00	60
Kenya Primary Equity in Learning Programme	1/3/2022	30/06/2027	GoK and Donor	45,377.00	14,676.00	12,590.00	25,947.00	57
Secondary Infrastructure Improvement II	1/6/2024	30/06/2025	GoK	220.00	228.50	228.50	229.00	104
Smart Access Programme for Primary Schools in ASALs Counties	1/7/2024	30/06/2029	GoK	450.00	-	-	-	0
Secondary Infrastructure in North Nyamira/ Borabu	1/7/2015	1/12/2026	GoK and Donor	2,180.00	474.00	384.00	505.00	23
Primary Infrastructure Improvement II	1/7/2010	30/6/2028	GoK	12,200.00	-	-	3,072.00	25
Construction of Primary Teachers Training Colleges	1/8/2011	30/6/2028	GoK	2,500.	10.00	-	1,126.00	45
Assembly of Assistive Devices -KISE*	1/10/2024	31/10/2026	GoK	1,000.00	100.00	150.00	500.00	50
Establishment of Moiben Science Diploma Teachers Training College	1/8/2014	1/6/2026	GoK	894.00	-	-	297.00	33

Source: The State Department for Basic Education

KISE*-Kenya Institute of Special Education

An analysis of the project implementation status by the State Department for Basic Education revealed a mismatch between their completion rates and project schedules. For example, the construction of junior secondary classrooms and an integrated resource centre (21 per cent complete) commenced in July 2021 and has a target completion date of 30th June 2026. Further, Secondary Infrastructure in North Nyamira/ Borabu (23 per cent complete) began in July 2015 and has a target completion date of 1st December 2026. The analysis further revealed that secondary infrastructure improvement II recorded an absorption rate of 104 per cent. No explanation was provided for the over-expenditure.

4.3.6 The Teachers Service Commission

The Teachers Service Commission is mandated to formulate policies to regulate the teaching profession and guide teacher management functions, thus ensuring compliance with the teaching standards prescribed from time to time, facilitating teachers' career progression and professional development and monitoring their conduct and performance during curriculum implementation. TSC registers trained teachers and recruits, employs, and assigns teachers employed by the commission. It also exercises disciplinary controls over registered teachers, terminates the employment of the teachers, reviews the standards of education and training of persons entering the teaching service, reviews the demand for and supply of teachers, and advises the national government on matters relating to the teaching profession.

4.3.6.1 Budget Performance by the Teachers Service Commission

The original budgetary allocation to the Teachers Service Commission in FY 2024/2025 amounted to Kshs. 358.22 billion, revised to Kshs. 347.89 billion in Supplementary Estimates I, Kshs. 366.25 billion in Supplementary Estimates II and Kshs.369.59 billion in Supplementary Estimates III, compared to Kshs.340.75 billion allocated in FY 2023/24.

4.3.6.2 Teachers Service Commission Programmes and Sub-Programme Performance

The budgetary allocation was to fund three programmes. Table 4.27 shows budget execution by programmes and sub-programmes under the Teachers Service Commission in FY 2024/2025.

Table 4.27: The Teachers Service Commission Programme and Sub-Programme Performance

Pro-grammes	Sub-Pro-grammes	Revised Approved Estimates III (Kshs. Millions)			Expenditure (Kshs. Millions)			Absorp-tion Rate (%)
		Recurrent	Develop-ment	Total	Recurrent	Develop-ment	Total	
Teacher Research Management	Teacher Re-source Planning -Primary	208,950.63	191.89	209,142.52	212,567.08	111.89	212,678.97	102
	Teacher Re-source Planning -Secondary	144,675.52	603.82	145,279.34	144,675.52	596.58	145,272.10	100
	Teacher Re-source Plan-ning-Tertiary	4,533.87	-	4,533.87	4,533.87	-	4,533.87	100
Gover-nance and Teaching Standards	Quality As-surance and Standards	1.33	-	1.33	0.99	-	0.99	74
	Teacher Profes-sional Develop-ment	4.98	-	4.98	3.72	-	3.72	75
	Teacher Capacity Development	1,158.13	-	1,158.13	839.92	-	839.92	73
General Ad-ministration, Planning and Support Services	Policy Planning and Support Services	8,779.54	39.00	8,818.54	7,644.16	24.90	7,669.05	87
	Field Adminis-trative Services	203.81	-	203.81	188.58	-	188.58	93
	Automation of TSC Operations	442.87	-	442.87	56.98	-	56.98	13
TOTAL		368,750.67	834.71	369,585.38	370,510.82	733.37	371,244.19	100

Source: The Teachers Service Commission

The Programme and sub-programmes analysis showed that the Teachers Service Commission's budget execution was on target. The Teacher Resource Planning -Primary sub-programme within the Teacher Research Management programme recorded the highest absorption rate of 102 per cent. On the other hand, the Auto-mation of TSC operations sub-programme under the General Administration, Planning, and Support Services programme recorded the lowest absorption rate of 13 per cent.

4.3.6.3 Non-financial Performance by the Teachers Service Commission

Table 4.28 presents some of the Key Performance Indicators of the Teachers Service Commission in FY 2024/2025.

Table 4.28: Non-Financial Performance by the Teachers Service Commission

Name of Programme	Sub-programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30 th June 2025	Variance
Governance and Standards	Quality Assurance and Standards	Teaching services	Percentages of Teachers appraised on Teacher Performance Appraisal on Development (TPAD)	100	96	(4)
			Percentage of performance contract implementations by learning institutions.	100	100	-
			The number of field officers sensitised on the revised TPAD	100	108	8
	Teacher Professional Development	Teaching Services	Number of field officers trained on the management of disciplinary cases	150	188	38
			Percentage of registered discipline cases determined and finalised within three months.	100	6.5	(93.5)
	Teacher Capacity Development	Teaching Services	number of additional in-service Programmes developed and rolled out	2	2	-
			Number of Teachers trained in Competency-Based Curriculum	70,000	70,000	-
	General Administration, Planning and Support Services	Policy, Planning and Support Services	Administrative Services	number of secretariat staff trained	300	2,100
Automation of the Teachers Service Commission operation		Administrative Services	Number of employee records digitised	30,000	44,974	14,794

Source: Teachers Service Commission

4.3.6.4 Projects Implementation Status for the Teachers Service Commission

Table 4.29 summarises projects undertaken by the Teachers Service Commission in the FY 2024/25.

Table 4.29: Teachers Service Commission Projects Implementation Status

Project Name (a)	Project commencement date (b)	Expected Project Duration (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 th June 2025 (Kshs. Million) (h)	Per centage of Completion (%)
Construction of the Kilifi Office	1-Jul-22	30-Jun-25	GoK	67.1	22.00	15.68	-	100
Construction of the Machakos Office	1-Jul-22	30-Jun-25	GoK	66.00	17.00	9.22	-	100
Kenya Secondary Education Quality Improvement	11-Dec-17	30-Jun-25	Donor	2,400.00	603.82	596.58	2,300.00	100
Kenya Primary Education Equity in Learning Program	1-Jul-22	31-Dec-26	Donor	1,100.00	191.89	111.89	230.80	15

Source: Teachers Service Commission

The Teachers Service Commission's project implementation status revealed that all the implemented projects were on schedule except for the Kenya primary education equity in learning program (15 per cent complete), which lagged despite its target completion date of December 2026. Construction of the Kilifi and Machakos County offices was complete, but final payments for the last certificates of work done and handover were still pending.

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

4.4.1 Introduction

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

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

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

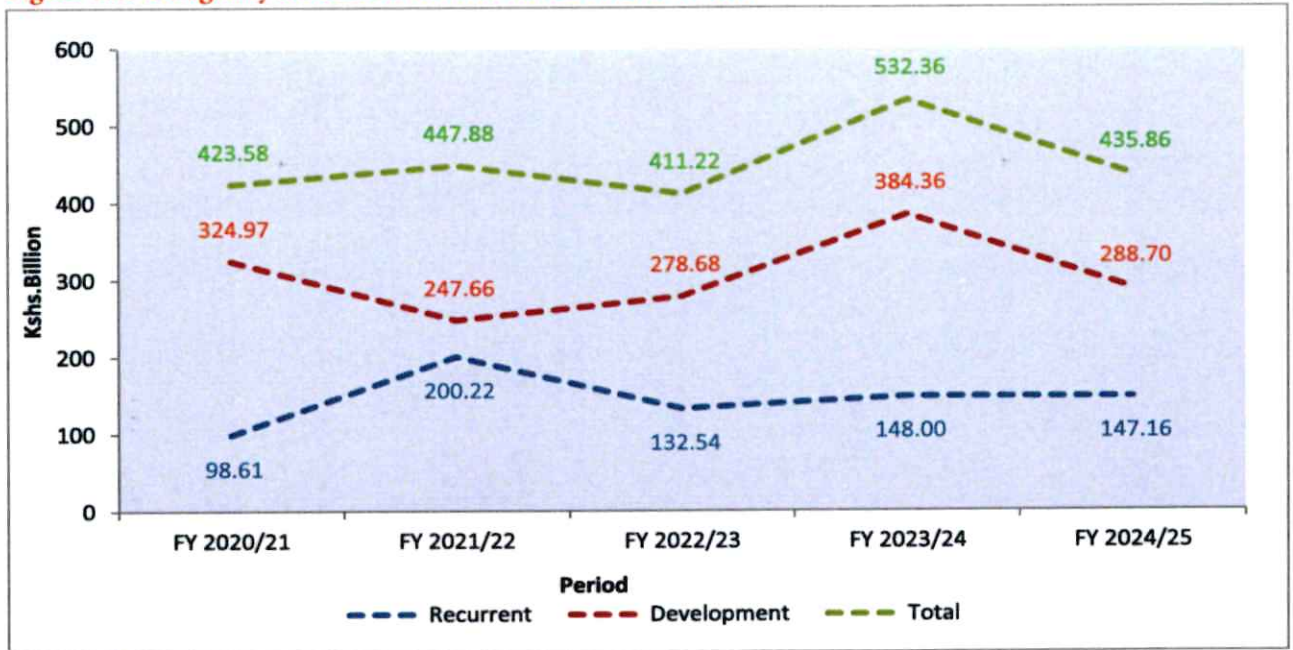
4.4.2 Budget Performance for EIICT Sector

The budgetary allocation to EIICT in FY 2024/2025 amounted to Kshs.476.04 billion, which was revised to Kshs.444.29 billion in Supplementary Budget I, Kshs.437.58 billion in Supplementary Budget II and Kshs.435.86 billion in Supplementary Budget III, compared to the Kshs.463.53 billion allocated in FY 2023/2024. This amount represents 10 per cent of the gross national budget of Kshs.4.37 trillion and 18 per cent of the MDAs' budget of Kshs.2.38 trillion. The allocation included Kshs. 288.70 billion (66 per cent) for development activities and Kshs.147.16 billion (34 per cent) for recurrent expenditure. The State Department for Roads received the highest budgetary allocation of Kshs.196.60 billion (45 per cent of the Sector's budget), while the State

Department for Shipping and Maritime Affairs had the lowest budgetary allocation of Kshs.3.49 billion (1 per cent of the EIICT Sector allocation).

Figure 4.8 shows the budgetary allocation trends of the EIICT Sector from FY 2020/2021 to FY 2024/2025.

Figure 4.8: Budgetary Allocation Trend for the EI&ICT Sector

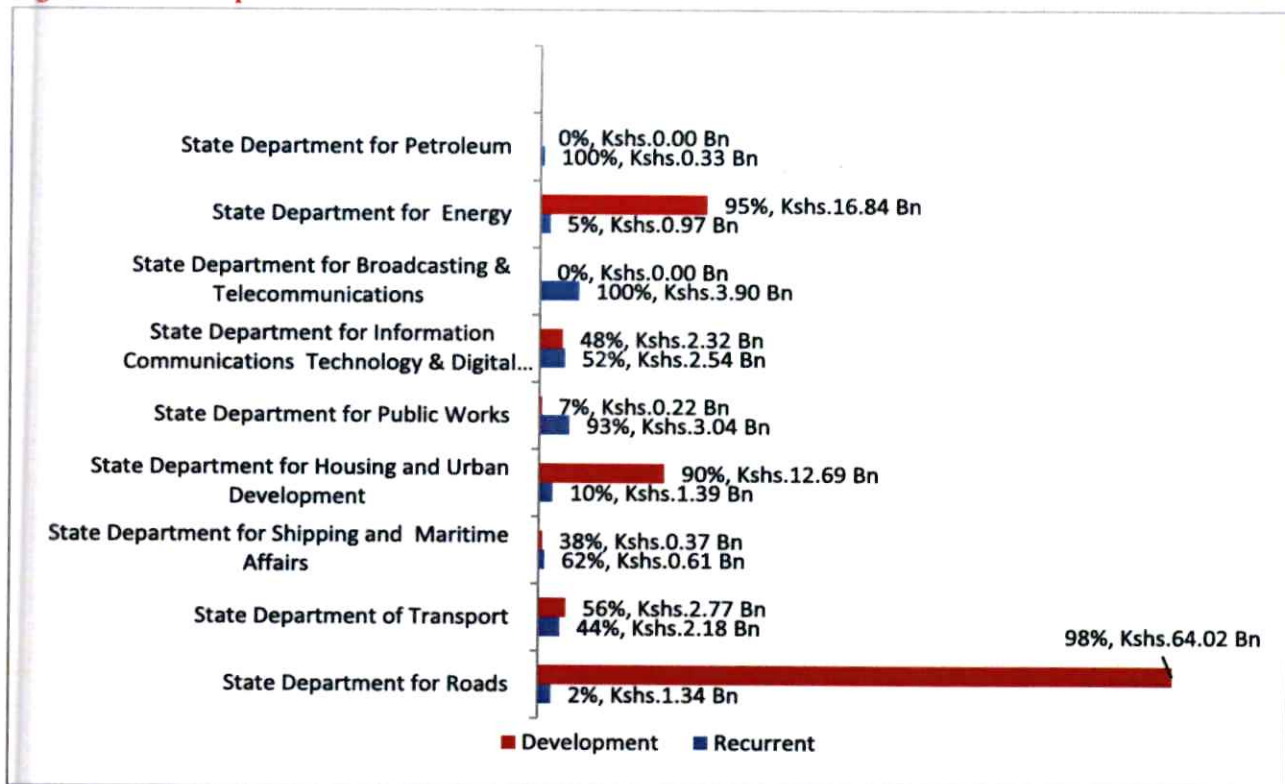


Source: National Treasury

The total exchequer issues to the EIICT Sector amounted to Kshs.115.54 billion, representing 98 per cent of the Sector’s net estimates. This amount comprised Kshs.99.23 billion for development expenditure, representing 97 per cent of development net estimates, and Kshs.16.30 billion for recurrent activities, representing 100 per cent of recurrent net estimates.

In FY 2024/2025, the State Department for Shipping and Maritime Affairs and the State Department for Roads received the highest proportion of development exchequer issues to development net estimates at 100 per cent respectively, while the State Department for Energy received the lowest at 92 per cent. Seven of the nine MDAs under the sector received 100 per cent of recurrent to exchequer issues to Net Estimates, except for the State Department for Roads and the State Department of Shipping and Maritime Affairs, which recorded the lowest ratio at 97 and 98 per cent, respectively. Figure 4.9 shows the exchequer issues in the EIICT Sector in FY 2024/2025.

Figure 4.9: Exchequer Issues to the EIICT Sector



Source: National Treasury

The total expenditure for the EIICT Sector amounted to Kshs.360.77 billion, representing 83 per cent of the gross estimates, compared to Kshs.336.69 billion (73 per cent) recorded in FY 2023/2024. This amount comprised Kshs.246.82 billion for the development budget, representing an absorption rate of 85 per cent, compared to 63 per cent recorded in FY 2023/2024, and Kshs.113.95 billion for recurrent expenditure, representing 77 per cent of the recurrent gross estimates, compared to 88 per cent recorded in FY 2023/2024. Table 4.30 shows an EIICT sector analysis of exchequer issues and expenditures in FY 2024/2025.

Table 4.30: EIICT-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross Budget	Revised Net Budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget	Revised Gross Budget	Revised Net Budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget
State Department for Roads	124.67	64.24	64.02	103.69	100	83	71.93	1.38	1.34	58.71	97	82
State Department of Transport	29.32	2.98	2.77	26.64	93	91	18.72	2.18	2.18	15.55	100	83
State Department for Shipping and Maritime Affairs	1.12	0.37	0.37	0.37	100	33	2.37	0.63	0.61	1.92	98	81

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross Budget	Revised Net Budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget	Revised Gross Budget	Revised Net Budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget
State Department for Housing and Urban Development	79.03	13.51	12.69	76.11	94	96	3.41	1.40	1.39	3.39	100	100
State Department for Public Works	0.32	0.22	0.22	0.22	96	69	4.00	3.04	3.04	3.97	100	99
State Department for Information Communications Technology & Digital Economy	13.65	2.40	2.32	12.42	97	91	2.81	2.54	2.54	2.97	100	106
State Department for Broadcasting & Telecommunications	-	-	-	-	-	-	6.62	3.90	3.90	4.42	100	67
State Department for Energy	37.39	18.29	16.84	24.53	92	66	9.95	0.97	0.97	1.06	100	11
State Department for Petroleum	3.19	-	-	2.83	-	89	27.36	0.33	0.33	21.96	100	80
Total	288.70	102.01	99.23	246.82	97	86	147.16	16.36	16.30	113.95	100	77
Sector Summary												
	Revised Gross Budget	Revised Net budget	Exchequer Issues	Expenditure	of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget						
Development	288.70	102.00	99.23	246.82	97	86						
Recurrent	147.16	16.36	16.30	113.95	100	77						
Total	435.86	118.37	115.54	360.77	98	83						

Source: MDAs and National Treasury

The State Department Housing and Urban Development recorded the highest absorption of development budget at 96 per cent. The State Department for Shipping and Maritime recorded the lowest at 33 per cent. The State Department for Information Communications Technology & Digital Economy recorded the highest recurrent expenditure to gross estimates at 106 per cent. The State Department for Energy recorded the lowest at 11 per cent.

4.4.3 The State Department for Roads

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

4.4.3.1 Budget Performance by the State Department for Roads

The original budgetary allocation to the State Department for Roads in FY 2024/2025 amounted to Kshs.198.96 billion, revised to Kshs.191.98 billion in Supplementary Estimates I, Kshs.208.40 billion in Supplementary Estimates II and Kshs.196.60 billion in Supplementary Estimates III, compared to Kshs.178.06 billion allocated in the FY 2023/24.

4.4.3.2 State Department for Roads Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.31 shows budget execution by programmes and sub-programmes under the State Department for Roads in FY 2024/2025.

Table 4.31: The State Department for Roads Programme and Sub-Programme Performance

Pro-grammes	Sub-Pro-grammes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorp-tion Rate (%)
		Recurrent	Develop-ment	Total	Recurrent	Develop-ment	Total	
Road Transport	General Administration, Planning, and Support Services	2,390.14	3,204.09	5,594.23	2,381.65	2,500.76	4,882.41	87
	Construction of Roads and Bridges	-	69,719.87	69,719.87	-	54,896.30	54,896.30	79
	Rehabilitation of Roads and Bridges	-	35,747.29	35,747.29	-	30,828.33	30,828.33	86
	Maintenance of Roads and Bridges	69,536.00	16,000.00	85,536.00	56,330.63	15,466.67	71,797.30	84
Total		71,926.14	124,671.24	196,597.38	58,712.28	103,692.06	162,404.35	83

Source: The State Department for Roads

In FY 2024/25, the Rehabilitation of Roads and Bridges sub-programme recorded the highest absorption rate at 86 per cent. On the other hand, the Construction of Roads and Bridges sub-programme had the least absorption rate at 79 per cent.

4.4.3.3 Non-financial Performance by the State Department for Roads

The achievements against Key Performance Indicators of the State Department for Roads in FY 2024/2025 are presented in Table 4.32.

Table 4.32: Non-Financial Performance by the State Department for Roads

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target	Actual as of 30 June 2025	Variance
Road Transport	General Administration, Planning and Support Services	Road Construction Skills	No. of Contractors Trained	850	343	(507)
	Construction of Roads & Bridges	Roads & Bridges	No. of Bridges Constructed	100	51	(49)
		Roads	No. of Km Constructed	717	434	(283)
	Rehabilitation of Roads & Bridges	Roads & Bridges	No. of Km of roads rehabilitated	34	12	(22)
	Maintenance of Roads & Bridges	Roads & Bridges	No. of Km maintained under routine	30,318	15,269	(15,049)

Source: The State Department for Roads

The performance of programmes under the State Department of Roads as of 30 June 2025 indicated missed targets on most of the targeted outputs. The accounting officer should identify the shortfalls that need to be addressed to improve budget performance in future planning.

4.4.3.4 Projects Implementation Status for the State Department for Roads

Table 4.33 summarises some of the projects undertaken by the State Department for Roads in the FY 2024/25.

Table 4.33: State Department for Roads Project Implementation Status

No.	Project Name (a)	Project commencement date (b)	Expected Project Duration (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 June 2025 (Kshs. Million) (h)	Percentage (%) of Completion
1.	Inner Core Estate Roads Phase 2	01-07-23	05-07-27	GoK/Donor	31				
2.	Eldas Township Road	20-01-22	20-09-25	GoK/Donor	516.83	85	140	328.47	64
3.	HOAGDP- Wajir-Tarbaj	05-01-23	12-12-26	GoK/Donor	9,514	955	854.06	1,757.45	18
4.	Dualing of Msa-Mariakani Road (Lot 2; Kwa Jomvu- Maria-kini)	17-07-23	19-01-26	Gok/Donor	10,338	1,868.75	1,337.38	3,405.34	33
5.	Tawa - Nguluni-Itangini	06-07-24	01-04-28	Gok	2,403	41	60	60	2
6.	Kinyach - Arror - Kapsowar (Lot 2)	09/07/24	01/04/28	Gok	4,417				
7.	Sagana - Kathaka-Thiguku/Mururi-Mahigaini -Nyamindi- Kiumbuni/ Ndind	27/08/21	11/08/27	Gok	2,156	180	180	767.50	36
8.	Chobe - Kambi George- Weru - Matundura & Muti-ini - Thindi	01/04/24	01/04/25	Gok	1,170	125	150	150	13

No.	Project Name (a)	Project commencement date (b)	Expected Project Duration (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 June 2025 (Kshs. Million) (h)	Percentage (%) of Completion
9.	Mlango-Benon-State Lodge-Sach 3-No. 4 – Riwo Pri – Store – Mto Mbili Road	01/04/24	01/04/25	Gok	850	24.07	24.07	153.71	18
10.	Jnct C513 Kwa Meja -Gathaithi-C515 Muthinga	20/11/20	20/11/26	Gok	675.21	80	80	565.30	84

Source: The State Department for Roads

As of 30 June 2025, implementation of road projects under the State Department for Roads showed mixed performance, with significant variation in progress. As shown on the project table, some projects were within the implementation timeline, while some showed early-stage delays.

4.4.3.5 The State Department for Transport

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

4.4.3.6 Budget Performance by the State Department for Transport

The original budgetary allocation to the State Department for Transport in FY 2024/2025 amounted to Kshs.51.63 billion, revised to Kshs.48.34 billion in Supplementary Estimates I, Kshs.49.71 billion in Supplementary Estimates II and Kshs.48.04 billion in Supplementary Estimates III, compared to Kshs.59.72 billion allocated in FY 2023/24.

4.4.3.7 State Department for Transport Programmes and Sub-Programme Performance

The budgetary allocation was to fund five programmes. Table 4.34 shows budget execution by programmes and sub-programmes under the State Department for Transport in FY 2024/2025.

Table 4.34: The State Department for Transport Programme and Sub-Programmed Performance

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration, Planning and Support Services	Financial Management Services	8.56	-	8.56	7.16	-	7.16	84
	General Administration, Planning and Support Services	1,545.96	993.09	2,539.05	1,529.34	1,065.75	2,595.09	102
	Information Communication Services	103.96	-	103.96	102.75	-	102.75	99
Road Transport Safety and Regulation	Road Transport Safety and Regulation	4,850.94	1,056.00	5,906.94	4,832.68	715.80	5,548.48	94
Rail Transport	Rail Transport	176.82	26,417.00	26,593.82	672.44	24,271.28	24,943.71	94
Marine Transport	Marine Transport	520.54	800.00	1,320.54	503.00	540.00	1,043.00	79
Air Transport	Air Transport	11,513.30	50.00	11,563.30	7,901.19	50.00	7,951.19	69
Total		18,720.09	29,316.09	48,036.18	15,548.56	26,642.83	42,191.39	88

Source: The State Department for Transport

Analysis of programmes and subprogrammes performance revealed that the State Department for Transport recorded an overall absorption rate of 88 per cent. Top performing sub-programmes included General Administration, Planning and Support Services (102 per cent), Information Communication Services (99 per cent), and Road Transport Safety and Regulation (94 per cent). However, Marine Transport and Air Transport sub-programmes lagged, recording absorption rates of 79 per cent and 69 per cent respectively.

4.4.3.8 Non-financial Performance by the State Department of Transport

Table 4.35 presents the Key Performance Indicators for the State Department for Transport in FY 2024/2025.

Table 4.35: Non-Financial Performance by the State Department for Transport

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 June 2025	Variance
Rail Transport	Kenya Railway Corporation	Rolling stock capacity increased	No. of MGR Locomotives acquired	3	3	-
Marine Transport	Shipping and Maritime	Marine Services	No. of Maritime Transport Policies Reviewed	1	1	-
Airport Transport	Kenya Airport Authority/ Air Transport Department/ Air Accident Investigation	Air Transport Infrastructure and Services	No. of Aerodromes rehabilitated	5	4	(1)

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 June 2025	Variance
Road Safety	Road Transport	Road Transport Services	No. of Road Safety Campaigns Conducted	20	23	3
	National Transport Safety Authority (NTSA)	Road Safety	No. Of Motor Vehicles Inspected	500,000	487,285	(12,715)

Source: The State Department for Transport

The performance of programmes under the State Department for Transport as of 30 June 2025 reflects commendable progress, with most targets either fully achieved or nearing completion. However, the National Transport Safety Authority (NTSA) inspected 487,285 motor vehicles out of the targeted 500,000, reflecting a marginal shortfall of 12,715. Overall, the department demonstrated strong implementation across its four programmes, with minimal gaps that required regular monitoring and constructive feedback to optimise the plans.

4.4.3.9 Projects with Significant Expenditure for the State Department of Transport

Table 4.36 summarises projects undertaken by the State Department of Transport.

Table 4.36: State Department of Transport Projects Implementation Status

No.	Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 June 2025 (Kshs. Million) (h)	Percentage (%) of Completion
1.	Special Economic Zone Development Project Dongo Kundu	1/7/2020	30/06/2026	Gok/ Donor	58,227.00	500.00	500	1,000	5
2.	Revitalisation of Leseru- Kitale MGR Branch	01/07/2021	30/06/2024	GoK	537.42	-	-	-	80
5.	Nairobi Bus Rapid Transport Systems - BRT Line	01/08/2020	14/06/2025	GoK	5,575.00	582.00	582	1,164	56
6.	Revitalisation of Kisumu - Butere MGR Branch line (BETA)	01/07/2021	30/06/2024	GoK	575.96	1,000.00		1,000	84
7.	Revitalisation of Gilgil - Nyahururu MGR Branch line (BETA)	01/07/2021	30/06/2024	GoK	1,133.00	-	-	-	75
8.	Development of Nairobi Railway City (BETA)	01/07/2022	30/06/2026	GOK/ Foreign	11,222.52	-	-	-	37

No.	Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 June 2025 (Kshs. Million) (h)	Percentage (%) of Completion
9.	Construction of 2.8Km new MGR link from Mombasa SGR Terminus - Miritini MGR station and railway bridge across Makupa Causeway	01/07/2022	30/06/2024	GoK	5,612.80	131.00		131	90
10.	Implementation of SAP ERP Phase II	01/07/2023	30/06/2024	GoK	1,224.50	520	-	520	20

Source: The State Department of Transport

The projects' implementation status by the State Department of Transport revealed that six (6) projects faced overrun timelines, implying delayed services to the target citizenry. These projects include Revitalization of Leseru-Kitale MGR Branch (completion date of 30/06/2024), Revitalization of Kisumu-Butere MGR Branch line (BETA) (completion date of 30/06/2024), Revitalization of Gilgil-Nyahururu MGR Branch line (BETA) (completion date of 30/06/2024), Construction of 2.8Km new MGR link from Mombasa SGR Terminus - Miritini MGR station and railway bridge across Makupa Causeway (completion date of 30/06/2024), Nairobi Bus Rapid Transport Systems – BRT Line (completion date of 14/06/2025), and Implementation of SAP ERP Phase II (completion date of 30/06/2024).

4.4.4 The State Department for Shipping and Maritime Affairs

The State Department for Shipping and Maritime Affairs promotes the maritime and shipping industry; manages maritime transport; ship registration; marine cargo insurance; human resource development, management and research in support of Kenya's shipping industry; establish an effective admiralty jurisdiction; develop a central data and information centre; co-ordinate maritime spatial planning and integrated coastal zone management; protect and regulate marine ecosystems; develop national capacity for Kenya's maritime sector; promote and facilitate placement of Kenyans in the global maritime labour market; protect the aquatic resources in EEZ; monitor and advising on usage of Kenya's exclusive economic zone; ocean governance and marine management; and government clearing and forwarding services. The mandate is carried out by the State Department for Shipping and Maritime Affairs and its agencies, the Kenya Maritime Authority (KMA), Bandari Maritime Academy (BMA) and Kenya National Shipping Line (KNSL).

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

The original budgetary allocation to the State Department for Shipping and Maritime Affairs in FY 2024/2025 amounted to Kshs.3.59 billion, revised to Kshs.2.97 billion in Supplementary Estimates I, Kshs.3.61 billion in Supplementary Estimates II and Kshs.3.49 billion in Supplementary Estimates III, compared to Kshs.3.22 billion allocated in FY 2023/24.

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

The budgetary allocation was to fund one programme. Table 4.37 shows budget execution by programmes and sub-programmes under the State Department for Shipping and Maritime Affairs in FY 2024/2025.

Table 4.37: The State Department for Shipping and Maritime Affairs Programme and Sub-Programme Performance.

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Shipping and Maritime Affairs	Administrative Services	282.07	-	282.07	235.77	-	235.77	84
	Shipping Affairs	173.48	-	173.48	164.53	-	164.53	95
	Maritime Affairs	1,917.78	1,120.00	3,037.78	1,522.58	-	1,522.58	50
Total		2,373.34	1,120.00	3,493.34	1,922.87	-	1,922.87	55

Source: The State Department for Shipping and Maritime Affairs

The State Department for Shipping and Maritime absorbed only 55 per cent of its FY 2024/25 budget. The substantial shortfall in programme and sub-programme implementation pointed to possible weaknesses in planning, execution, and monitoring of the programmes. Investigating the reasons behind the underperformance and implementing appropriate corrective actions, such as refining strategies, enhancing capacity, and adjusting expectations, may improve delivery in the subsequent financial year.

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

Table 4.38 presents the achievements against the State Department for Shipping and Maritime Affairs' key performance indicators in FY 2024/2025.

Table 4.38: Non-Financial Performance by the State Department of Shipping and Maritime Affairs

Programme	SUB-PROGRAMME	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30 June 2025	Variance
Shipping and Maritime Affairs	1. Administrative, Planning and Support Services	Monitoring and evaluation of programmes and Projects	No. of Monitoring and Evaluation Reports	4	3	(1)
	2. Maritime Affairs	Maritime Skills Development	No. of training curricula developed	5	5	-
	3. Shipping Affairs	Cargo Volume Growth	No. of TEUs Cleared (Sea Cargo)	200	10	(190)
	4. Maritime Affairs	Presidential Directive on Tree Planting implemented	No. of trees planted per annum (Million)	25,000,000	360,000	(24,640,000)
	5. Maritime Affairs	Approved Recruitment and placement agencies audited	% of Approved recruitment and placement agencies audited	100%	100%	-

Source: The State Department for Shipping and Maritime Affairs

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

Table 4.39 summarises the projects undertaken by the State Department for Shipping and Maritime Affairs.

Table 4.39: State Department for Shipping and Maritime Affairs Projects Implementation Status

No.	Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 June 2025 (Kshs. Million) (h)	Percentage (%) of Completion
1.	Kenya Lake Victoria Maritime Communication & Transport (KLMCT) Project	1 July 2023	30 June 2027	GoK / PPP	3,615	570	275	561	16
2.	Kenya Maritime Data Bank (Blue Economy Data System)	1 July 2022	30 June 2025	GoK	332	180	19	19	6
3	Construction of Survival Training Centre-BETA	1 July 2022	31 December 2026	GoK	2,402	370	364	622	26

Source: The State Department for Shipping and Maritime Affairs

The performance of the Kenya Lake Victoria Maritime Communication & Transport (KLMCT) Project and the Kenya Maritime Data Bank was significantly affected by the delayed approval to spend by the National Treasury, which was only granted in January 2025. As a result, implementation was limited to the second half of the financial year, leading to low absorption rates of 48 per cent and 11 per cent, respectively, against their annual allocations.

4.4.5 The State Department of Housing and Urban Development

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

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

The original budgetary allocation to the State Department for Housing and Urban Development in FY 2024/2025 amounted to Kshs.87.57 billion, revised to Kshs.86.50 billion in Supplementary Estimates I, Kshs.74.66 billion in Supplementary Estimates II and Kshs.82.44 billion in Supplementary Estimates III, compared to Kshs.78.18 billion allocated in FY 2023/24.

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

The budgetary allocation was to fund three programmes. Table 4.40 shows budget execution by programmes and sub-programmes under the State Department for Housing and Urban Development in FY 2024/2025

Table 4.40: The State Department for Housing and Urban Development Programme and Sub-Programme Performance.

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Human Development and Urban Settlement	Housing Development	345.81	10,484.95	10,830.76	344.77	10,341.24	10,686.01	99
	Estate Management	509.18	820.30	1,329.48	507.12	756.46	1,263.57	95
	Affordable Housing	1,926.60	64,688.54	66,615.14	1,926.60	62,390.73	64,317.33	97
Urban and Metropolitan Development	Metropolitan Planning	132.74	-	132.74	132.15	-	132.15	100
	Urban Development	25.71	3,040.70	3,066.41	25.15	2,619.34	2,644.49	86
General Administration Planning and Support Services	General Administration, Planning & Support Services	468.82	-	468.82	456.07	-	456.07	97
Total		3,408.85	79,034.48	82,443.33	3,391.86	76,107.76	79,499.62	96

Source: The State Department for Housing and Urban Development

The State Department for Housing and Urban Development recorded an overall absorption rate of 96 per cent in FY 2024/25, thus demonstrating strong budget execution. The Metropolitan Planning sub-programme emerged as the highest with a 100 per cent absorption rate, reflecting full utilisation of allocated resources. However, the Urban Development sub-programme recorded the lowest absorption rate at 86 per cent.

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

Table 4.41 presents the achievements against the State Department for Housing and Urban Development's key performance indicators in FY 2024/2025.

Table 4.41: Non-Financial Performance by the State Department for Housing and Urban Development

Programmes	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30 June 2025	Variance
Housing Development and Human Settlement	Housing Development	Affordable Housing	% completion works of 1,848 housing units in Shauri Moyo A, Nairobi	20	29	9
			% completion works of 3,006 housing units in Shauri Moyo B, Nairobi	30	13	(17)
			% completion works of 5,360 housing units in Mavoko	20	11	(9)

Programmes	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30 June 2025	Variance
			% completion works of 1,050 housing units in Ruiru	75	75	-
			% completion works of 100,000 constituency affordable housing units	15	13.4	(1.6)
			% completion works of 1,710 housing units in Starehe, Nairobi	40	5	(35)
			% completion works of 975 housing units in Thika	30	48	18
	Second Kenya Informal Settlement Improvement Project (KISIP II)	Security of land tenure in selected informal settlements	No. of Local Physical Development and Land Use Plans (LPDP) prepared	20	20	-
	Estate Management	Refurbished government houses	No. of housing units refurbished	750	614	(136)
Urban and Metropolitan Development	Metropolitan Development	Urban Infrastructure and Amenities	No. of markets completed	7	-	(7)
	Urban Development and Planning Services	Social and physical infrastructure facilities	No. of market hubs completed	5	1	(4)

Source: The State Department for Housing and Urban Development

The Second Kenya Informal Settlement Improvement Project (KISIP II) achieved its full target of preparing 20 Local Physical Development and Land Use Plans. Estate Management refurbished 614 housing units out of the targeted 750, registering a shortfall of 136 units. The affordable housing under the Housing Development subprogramme exhibited mixed results. The construction of 975 housing units in Thika and 1,848 housing units in Shauri Moyo A, Nairobi, accelerated ahead of the plans by 18 per cent and 9 per cent, respectively, of completion works, while the construction of 1,050 housing units in Ruiru achieved its target of 75 per cent of completion works. In contrast, the rest of the affordable housing projects underperformed including construction of 1,710 units in Starehe (5 per cent against a target of 40 per cent of completion works), construction of 5,360 units in Mavoko (11 per cent against a target of 20 per cent of completion works) and 100,000 units at the Constituencies across Kenya (13 per cent against a target of 15 per cent of completion works). Further, service delivery under the Urban and Metropolitan Development programme was notably low, with no markets constructed out of a target of seven (7), and only one (1) market hub completed out of a plan for the construction of three (3) market hubs. These gaps pointed to delays in the delivery of urban infrastructure and amenities, possibly due to inadequate planning, procurement inefficiencies, poor coordination, and funding challenges.

4.4.5.4 Projects Implementation for the State Department for Housing and Urban Development

Table 4.42 summarises high-expenditure projects undertaken by the State Department for Housing and Urban Development.

Table 4.42: State Department for Housing and Urban Development Project Implementation status

No.	Project Name (a)	Project commencement date (b)	Expected Project Duration (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 th June 2025 (Kshs. Million) (h)	Percentage (%) of Completion
1.	Homabay Modern Fish Market	Jul-23	Jun-26	GoK	345	-	-	-	-
2.	Kenya Urban Support Programme II (KUSP-II)	Feb-21	Dec-26	Gok/Donor	33,963	2,926	2,515.05	4,224	12
3.	Muthithi Market	Aug-20	Dec-24	GoK	250	-	-	112	45
4.	Various Social and Physical Infrastructure under Slum Upgrading	Jul-24	Jun-24	GoK	1,300	18	18	18	1
5.	Kenya Informal Settlement Redevelopment Project (KISRIP)	Jul-24	Jun-27	GoK	936	100	99	99	11
6.	Refurbishment of Government pool housing units	Jul-14	Jun-32	Gok	16,053	820	756.46	8,311	52
7.	Muthithi Market	Aug-20	Dec-24	Gok	250				
8.	Kenya Informal Settlement Improvement Project (KISIP) II	Feb-21	Dec-26	Gok/Donor	28,500	10,435	10,305.78	19,162	67

Source: The State Department for Housing and Urban Development

The implementation status of key projects under the State Department for Housing and Urban Development revealed that the Kenya Informal Settlement Improvement Project (KISIP II), co-funded by GoK and donors, recorded the highest completion rate at 67 per cent. In contrast, the Social and Physical Infrastructure under Slum Upgrading had the least progress, with 1 per cent complete. Similarly, Homabay Modern Fish Market had already overstretched its completion date even before recording any progress despite commencing in July 2023, signalling a delay in execution.

4.4.6 The State Department for Public Works

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

4.4.6.1 Budget Performance by the State Department for Public Works

The original budgetary allocation to the State Department for Public Works in FY 2024/2025 amounted to Kshs.5.01 billion, revised to Kshs.3.91 billion in Supplementary Estimates I, Kshs.4.38 billion in Supplementary

Estimates II and Kshs.4.32 billion in Supplementary Estimates III, compared to Kshs.4.21 billion allocated in FY 2023/24.

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

The budgetary allocation was to fund four programmes. Table 4.43 shows budget execution by programmes and sub-programmes under the State Department for Public Works in FY 2024/2025.

Table 4.43: The State Department for Public Works Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Government Buildings	Stalled and New Government Buildings	553.92	-	553.92	553.92	-	553.92	100
Coastline Infrastructure Development	Coastline Infrastructure Development	88.19	-	88.19	88.19	-	88.19	100
	Pedestrian Access	-	224.00	224.00	-	223.77	223.77	100
General Administration, Planning and Support Services	Administration, Planning and Support Services	389.30	-	389.30	377.42	-	377.42	97
	Procurement, Warehousing and Supply	66.00	-	66.00	61.66	-	61.66	93
Regulation and Development of the Construction Industry	Regulation of the Construction Industry	2,798.27	100.00	2,898.27	2,798.27	-	2,798.27	97
	Research Services	18.57	-	18.57	13.41	-	13.41	72
	Building Standards	80.80	-	80.80	80.80	-	80.80	100
TOTALS		3,995.06	324.00	4,319.06	3,973.68	223.77	4,197.45	97

Source: The State Department for Public Works

The State Department for Public Works recorded an overall absorption rate of 97 per cent, with 100 per cent funds utilisation in key subprogrammes, namely, Stalled and New Government Buildings, Coastline Infrastructure Development, Pedestrian Access, and Building Standards. However, the Research Services subprogramme lagged, absorbing only 72 per cent of its budget allocation.

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

Table 4.44 presents the achievements against the State Department for Public Works' key FY 2024/2025 performance indicators.

Table 4.44: Non-Financial Performance by the State Department for Public Works

Programmes	Sub-Programmes	Key Outputs	Key Performance Indicator	Annual Target(s)	Actual as of 30 June 2025	Variance
Coastline Infrastructure and Pedestrian Access	Pedestrian Access	Footbridges constructed	No. of Footbridges supervised	20	41	21
General Administration, Planning & Support Services	Administration	Policies, Bills, Strategies, Treaties	No. of policies	4	2	(2)
Regulation and Development of the Construction Industry	Building standards	Buildings/ Structures inspected and audited	Number of building structures inspected and audited	500	530	30

Source: The State Department for Public Works

The State Department of Public Works demonstrated commendable performance in its service delivery in the year under review, conducting 41 supervisions of the construction of footbridges (against a target of 20) and conducting inspections and audits of 530 buildings and structures (against a target of 500). However, performance under General Administration, Planning & Support Services was below target, achieving only 50 per cent of the planned policy outputs.

4.4.6.4 Projects Implementation for the State Department for Public Works

Table 4.45 summarises projects undertaken by the State Department for Public Works.

Table 4.45: State Department for Public Works Projects Implementation Status

No.	Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 June 2025 (Kshs. Million) (h)	Percentage (%) of Completion
1.	Handaraku Footbridge	19/02/2025	19/02/2027	GoK	125.47	60	59.85	59.85	48
2.	Adole Foot-bridge	19/02/2025	19/02/2027	GoK	126.20	60	59.95	59.95	48
3.	Gatono Nazareth Footbridge	24/02/2025	24/08/2026	GoK	65.55	30	29.12	29.12	44
4.	Athena Maraba	18/02/2025	18/12/2025	GoK	18.93	15	15	15	79
5.	Kokwa Island Footbridge	17/02/2025	17/08/2027	GoK	170.45	9.00	9.00	9.00	34
6.	Indoli Mwichina Footbridge	27/01/2025	27/01/2026	GoK	29.12	10	10	10	34
7.	Ololunga Olepolos Footbridge	10/02/2025	10/02/2027	GoK	84.16	32	30.18	30.18	36
8.	Erimet Foot-bridge	24/02/2025	24/02/2026	GoK	24.46	8.00	8.00	8.00	33

Source: The State Department for Public Works

The State Department of Public Works implemented eight footbridge projects in FY 2024/25, funded by the Government of Kenya. The Athena Maraba Footbridge recorded the highest completion rate at 79 per cent,

reflecting strong progress given its shorter project duration. On the other hand, Erimet Footbridge reported a lower completion rate of 33 per cent and had overstretched its completion timeline by six months.

4.4.7 The State Department for Information Communications Technology & Digital Economy

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

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

The original budgetary allocation to the State Department for Information Communications Technology & Digital Economy in FY 2024/2025 amounted to Kshs.22.35 billion, revised to Kshs.20.0 billion in Supplementary Estimates I, Kshs.12.06 billion in Supplementary Estimates II and Kshs.16.46 billion in Supplementary Estimates III, compared to Kshs.19.38 billion allocated in FY 2023/24.

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

The budgetary allocation was to fund three programmes. Table 4.46 shows budget execution by programmes and sub-programmes under the State Department for Information Communications Technology & Digital Economy in FY 2024/2025

Table 4.46: The State Department for Information Communications Technology & Digital Economy Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration, Planning and Support Services	General Administration, Planning, and Support Services	299.31	-	299.31	297.91	-	297.91	100
ICT infrastructure Development	ICT Infrastructure Connectivity	-	6,512.92	6,512.92	-	6,182.42	6,182.42	95
	ICT and BPO Development	772.79	6,581.00	7,353.79	774.99	5,719.57	6,494.56	88
E-Government Services	E-Government Services	1,733.01	557.78	2,290.79	1,893.16	515.10	2,408.26	105
Total		2,805.11	13,651.70	16,456.81	2,966.06	12,417.08	15,383.14	93

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

The State Department achieved a 93 per cent overall absorption rate in FY 2024/25, with E-Government Services recording excess expenditure over its budget allocation at 105 per cent, indicating possible irregular budget reallocation. Impressive budget absorption was recorded in General Administration, Planning and support services sub-programme (100 per cent) and the ICT Infrastructure Connectivity sub-programme (95 per cent). However, the ICT and BPO Development lagged at 88 per cent.

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

Table 4.47 presents the achievements against the State Department for Information, Communications Technology, and Digital Economy's key performance indicators in FY 2024/2025.

Table 4.47: Non-Financial Performance by the State Department for Information, Communications Technology and Digital Economy

Programmes	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 June 2025	Variance
General Administration, Planning and Support Services	General Administration, Planning and Support Services	Financial Management Services	Number of Quarterly and annual reports	5	5	-
ICT Infrastructure Connectivity	ICT Infrastructure Connectivity	Last Mile County Connectivity	No. of sites Maintained	770	660	(110)
	ICT and BPO development	Konza Complex	% Completion	70	76	6
	Digital Learning	Digital Skills	No. of innovators incubated, trained and mentored	200	439	239
E-Government Services	E-Government Services	Cyber Security Services	No. of participants trained	20	200	180

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

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

Table 4.48 summarises the projects undertaken by the State Department for Information Communications Technology & Digital Economy.

Table 4.48: State Department for Information Communications Technology & Digital Economy Projects Implementation Status

No.	Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 June 2025 (Kshs. Million) (h)	Percentage (%) of Completion
1.	E-Government Support and Maintenance	01-07-18	-	GoK	10,500	142.78	137.64	1,38.77	18
2.	Maintenance and Rehabilitation of NOFBI Phase II Expansion	01-07-16	31-12-30	GoK/ China	11,982.70	-	-	11,130.79	100

No.	Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 June 2025 (Kshs. Million) (h)	Percentage (%) of Completion
3.	Horizontal Infrastructure Phase 1 – EPCF	03-08-18	31-12-29	GoK/Italy	59,227.00	822	821.41	43,969.61	99
4.	Connectivity to Leather Industrial Park-Kenaine	01-12-19	31-03-28	GoK	3,250.00	40	39.79	40.57	1
5.	Horn of Africa Gateway Development Project	01-07-20	01-06-28	GoK/IDA	2,600.00	491	489.33	606.49	7
6.	Implementation of Last Mile County Connectivity Network Phase IV & V	7-1-22	6-30-28	GoK/Belgium	7,800	38.70	47.45	71.26	1
7.	Maintenance and Rehabilitation of NOFBI Phase II Cable	1-6-11	31-12-18	GoK	7,811	750	661.30	5,363.75	100
8.	Konza Data Centre and Smart City	7-01-19	22-6-27	GoK/China	26,817	5,759	4,898.16	20,591.41	79
9.	Construction of KAIST at Konza Technopolis	8/8/16	31-03-25	South Korea	13,300	4,049.20	4,038.08	5,688.08	70
10.	Kenya Digital Economy Acceleration Project	15-9-23	31-10-28	GoK/IDA	53,325.52	934.02	696.26	696.26	1

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

As of 30 June 2025, project implementation under the State Department for Information, Communications Technology & Digital Economy showed varied progress. Infrastructure projects such as the Maintenance and Rehabilitation of NOFBI Phase II and Phase II Cable were fully completed at 100 per cent. In comparison, the Horizontal Infrastructure Phase 1 – EPCF was nearly 99 per cent complete. Strategic digital infrastructure projects like the Konza Data Centre and Smart City and the Construction of KAIST at Konza Technopolis made notable strides, reaching 79 per cent and 70 per cent completion, respectively. In contrast, more recent projects, including the Kenya Digital Economy Acceleration Project, Connectivity to Leather Industrial Park, and Last Mile County Connectivity Phase IV & V, registered minimal progress at 1 per cent respectively, suggesting early-stage execution challenges. Overall, while the department had made impressive progress on major infrastructure investments, there was a need to fast-track newer projects to enhance digital inclusion and service delivery across the country.

4.4.8 The State Department for Broadcasting and Telecommunications

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

4.4.8.1 Budget Performance by the State Department for Broadcasting & Telecommunications

The original budgetary allocation to the State Department for Broadcasting & Telecommunications in FY 2024/2025 amounted to Kshs.6.06 billion, revised to Kshs.5.71 billion in Supplementary Estimates I, Kshs.6.62 billion in Supplementary Estimates II and Kshs.6.62 billion in Supplementary Estimates III, compared to Kshs.7.45 billion in FY 2023/24.

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

The budgetary allocation was to fund three programmes. Table 4.49 shows budget execution by programmes and sub-programmes under the State Department for Broadcasting & Telecommunications in FY 2024/2025

Table 4.49: The State Department for Broadcasting & Telecommunications Programme Performance

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration Planning and Support Services	General Administration, Planning and Support Services	232.22	-	232.22	227.51	-	227.51	98
Information and Communication Services	News and Information	4,880.36	-	4,880.36	2,698.56	-	2,698.56	98
	Kenya Year Book Initiative	182.75	-	182.75	173.38	-	173.38	55
	ICT and Media Regulatory Services	1,031.90	-	1,031.90	1,031.90	-	1,031.90	95
Mass Media Skills Development	Mass Media Skills Development	288.21	-	288.21	286.58	-	286.58	99
TOTAL		6,615.44	-	6,615.44	4,417.93	-	4,417.93	67

Source: The State Department for Broadcasting & Telecommunications

Programme and sub-programmes analysis showed that, in general, the State Department for Broadcasting & Telecommunications recorded a 67 per cent absorption rate, implying modest execution of the programmes.

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

The achievements against Key Performance Indicators of the State Department for Broadcasting and Telecommunications in FY 2024/2025 are presented in Table 4.50.

Table 4.50: Non-Financial Performance by the State Department for Broadcasting and Telecommunications

Programmes	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 June 2025	Variance
General Administration Planning and Support Services	General Administration Planning and Support Services	Policies, legal and institutional frameworks	No. of policies developed	5	3	(2)

Programmes	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 June 2025	Variance
Information and Communication Services	News & Information Services	Public News and information services	Number of news items produced and disseminated	25,000	24,385	(615)
	Kenya Yearbook Initiative	Digital weekly Info-Bytes bulletin	No. of bulletins	52	28	(24)
	Media Regulatory Services	Media Regulation Services	No. of on-job Journalists trained	3,100	4,447	1347
Mass Media Skills Development	Media Skills Development	Mass Media skills	No. of Trained media practitioners	624	550	(74)

Source: The State Department for Broadcasting & Telecommunications

4.4.9 The State Department for Energy

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

4.4.9.1 Budget Performance by the State Department for Energy

The original budgetary allocation to the State Department for Energy in FY 2024/2025 amounted to Kshs.69.66 billion, revised to Kshs.54.06 billion in Supplementary Estimates I, Kshs.47.31 billion in Supplementary Estimates II and Kshs.47.34 billion in Supplementary Estimates III, compared to Kshs.56.37 billion allocated in FY 2023/24.

4.4.9.2 State Department for Energy Programmes and Sub-Programme Performance

The budgetary allocation was to fund four programmes. Table 4.51 shows budget execution by programmes and sub-programmes under the State Department for Energy in FY 2024/2025

Table 4.51: The State Department for Energy Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration, Planning and Support Services	Administrative services	182.56	20.00	202.56	164.38	19.39	183.77	91
	Financial services	154.90	190.00	344.90	137.66	185.59	323.25	94
	Planning and project monitoring	21.73	-	21.73	20.57	-	20.57	95

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Power Generation	Development of Nuclear Energy	587.80	170.00	757.80	587.80	110.00	697.80	92
	Coal Exploration and Mining	-	203.00	203.00	-	184.14	184.14	91
	Geothermal generation	1,514.43	8,372.48	9,886.91	45.77	4,497.29	4,543.06	46
Power Transmission and Distribution	National Grid System	5,172.71	17,027.40	22,200.11	48.76	13,470.08	13,518.84	61
	Rural Electrification	2,252.00	10,184.45	12,436.45	-	5,182.63	5,182.63	42
Alternative Energy Technology	Alternative Energy Technologies	61.82	1,225.00	1,286.82	56.53	885.66	942.20	73
Total		9,947.96	37,392.33	47,340.29	1,061.48	24,534.77	25,596.25	54

Source: The State Department for Energy

As of 30 June 2025, the State Department of Energy recorded an overall absorption rate of 54 per cent. Top-performing sub-programmes included Planning and Project Monitoring (95 per cent), Financial Services (94 per cent), and Development of Nuclear Energy (92 per cent), reflecting strong execution in administrative and select energy initiatives. In contrast, Rural Electrification (42 per cent) and Geothermal Generation (46 per cent) were the lowest performers, indicating underperformance in major infrastructure projects with high public impact.

4.4.9.3 Non-financial Performance by the State Department for Energy

Table 4.52 presents the achievements against the State Department for Energy's key performance indicators in FY 2024/2025.

Table 4.52: Non-Financial Performance by the State Department for Energy

Programmes	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 June 2025	Variance
Power Generation	Geothermal Development	Geothermal skills and human resource capacity	% Completion of KenGen Geothermal Training Centre	80	80	-
	Coal Exploration and Mining	Coal power generation information	Cumulative % completion of Mui Basin Block A, B, C & D concession	75	75	-
Power Transmission and Distribution	National Grid System	Power transmission infrastructure	Km of Electricity Transmission lines constructed	69	116	47
Alternative Energy Technologies	Alternative Energy Technologies	Domestic household biogas digesters	Number of domestic household biogas digesters constructed	210	260	50

Source: The State Department for Energy.

In FY2025/26, the State Department of Energy achieved or exceeded targets across all its key sub-programmes. Geothermal Development and Coal Exploration and Mining met their annual targets at 80 per cent and 75 per cent of completion works, respectively. Notably, the National Grid System surpassed its target by constructing

116 Km of electricity transmission lines against a target of 69 Km. At the same time, the Alternative Energy Technologies sub-programme exceeded expectations by constructing 260 domestic biogas digesters compared to a target of 210. This reflects strong performance in both traditional and renewable energy initiatives.

4.4.9.4 Projects Implementation for the State Department of Energy

Table 4.53 summarises the projects undertaken by the State Department for Energy.

Table 4.53: State Department for Energy Projects Implementation Status

No.	Project Name (a)	Project commencement date (b)	Expected Project Duration (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 June 2025 (Kshs. Million) (h)	Percentage (%) of Completion (I=h/e)
1.	The Green Resilience and Expansion Energy Program (GREEN)	1/1/2024	12/31/2028	Donor	50,000	5,555.00	5,555.00	7,520.00	15
2.	New Energy centres opened/ Expansion of Energy Centres	7/1/2023	6/30/2038	GoK	12,168	117	76	77	0.63
3.	63MW Olkaria 1 Rehabilitation	12-Jun-23	31-Dec-27	JICA-(On-lent) KenGen	15,785	600.00	874.98	874.98	0.53
4.	Olkaria I & IV Geothermal Uprating Power Project	28-Feb-23	30-Apr-30	KfW KenGen	8,950	-	-	-	-
5.	East Africa Skills for Transformation & Regional Integration Project (EASTRIP)	01-Dec-22	31-Dec-26	World Bank (IDA)	1,509	500.00	426.00	426.00	0.85
6.	Bogoria Silali Geothermal Projects	Jun - 2010	Jun-28	GOK, LOCAL AIA, DONOR	78,029	1,151	2,439	21,663	26
7.	Menengai Geothermal Development Project.	Jan - 2010	Aug-27	GOK, LOCAL AIA, DONOR	115,926	2,572	2,581	77,042	87% (105MW) 32% (60MW) 2% (300MW)
8.	300MW Suswa geothermal project	Jan - 2014	Mar-29	GOK, LOCAL AIA	78,029	49	44	1,098	2
9.	Nuclear Power Plant Siting	Jul-15	Jun-28	Gok	4,000.00	60.00	71.00	887.04	22
10.	Electrification of Public Facilities (GoK)	7/12/2007	6/30/2030	GoK	58,892	3,922	3,247	41,238	70

Source: The State Department for Energy.

The State Department of Energy experienced slow project implementation in FY 2024/25. This was partly informed by the prolonged project timelines and massive investment requirements. This pattern of prolonged project cycles with minimal progress points to structural bottlenecks in procurement, stakeholder coordina-

tion, or institutional capacity—issues that must be urgently addressed to ensure value for money and timely service delivery.

4.4.10 The State Department for Petroleum

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

4.4.10.1 Budget Performance by the State Department for Petroleum

The original budgetary allocation to the State Department for Petroleum in FY 2024/2025 amounted to Kshs.31.20 billion, revised to Kshs.30.82 billion in Supplementary Estimates I, Kshs.30.84 billion in Supplementary Estimates II and Kshs.30.55 billion in Supplementary Estimates III, compared to Kshs.56.93 billion allocated in FY 2023/24.

4.4.10.2 State Department for Petroleum Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.54 shows budget execution by programmes and sub-programmes under the State Department for Petroleum in FY 2024/2025.

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

Pro-gramme	Sub-Pro-grammes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorp-tion Rate (%)
		Recurrent	Develop-ment	Total	Recurrent	Develop-ment	Total	
Explora-tion and Distribu-tion of Oil and Gas	Exploration of Oil and Gas	55.07	2,101.62	2,156.69	53.73	1,860.87	1,914.60	89
	Distribution of Oil and Gas	-	1,089.28	1,089.28	-	966.30	966.30	89
	General Administra-tion, Planning, and Support Services	27,308.13	-	27,308.13	21,901.77	-	21,901.77	80
Total		27,363.20	3,190.90	30,554.10	21,955.50	2,827.17	24,782.66	81

Source: The State Department for Petroleum

Programme analysis showed that the State Department for Petroleum achieved an overall absorption rate of 81 per cent, with strong performance in the Exploration of Oil and Gas and Distribution of Oil and Gas sub-programmes at 89 per cent and 89 per cent, respectively. However, General Administration, Planning, and Support Services lagged at 80 per cent, suggesting a need for improved operational efficiency.

4.4.10.3 Non-financial Performance by the State Department for Petroleum

Table 4.55 presents the achievements against the State Department for Petroleum's key performance indicators in FY 2024/2025.

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

Programmes	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 June 2025	Variance
Exploration and Distribution of Oil and Gas	Oil and gas exploration	South Lokichar Oil Field	% of the preliminary activities for the make-up water pipeline undertaken	50	45	(5)
	Distribution of oil and gas	Petroleum Products	Metric Tons of Petroleum Products Distributed (000')	6,960	5,831	(1,129)
General Administration and Support Services	General Administration and Support Services	Fuel Prices Stabilised	No. of fuel price hike incidences reviewed and stabilised	12	10	(2)

Source: The State Department for Petroleum

4.4.10.4 Projects Implementation for the State Department for Petroleum

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

Table 4.56: State Department for Petroleum Projects Implementation Status

No.	Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 June 2025 (Kshs. Million) (h)	Percentage (%) of Completion
1.	Clean Cooking Gas for Boarding Learning Institutions	7/1/2023	6/30/2028	Gok	3,165.00	399	406	191	6
2.	Petroleum Exploration in Block 14T	1/1/2014	6/30/2028	GoK	6,600.00	332	332	3,730	57
3.	Fuel Marking	6/1/2015	1/29/2030	GoK	1,410.00	234	233	484	34
4.	Preparatory activities for the Lokichar - Lamu Crude Oil Pipeline	7/1/2015	6/30/2028	GoK	10,000.00	417	394	3,374	34
5.	Oil Exploration and Monitoring	7/1/2016	6/30/2030	GoK	10,283.00	956	909	7,181	70
6.	Early Monetisation of the First Oil Project	1/1/2011	30/6/2026	GoK	3,231.00	340	1,296	40	1
7.	LPG Distribution and Infrastructure	7/1/2024	30/6/2030	GoK	8,200	456	395	2,401	29

Source: The State Department for Petroleum

As of 30 June 2025, Oil Exploration and Monitoring (70 per cent) and Block 14T Exploration (57 per cent) had made steady progress. However, the Early Monetisation of the First Oil Project recorded the least progress, at 1 per cent complete.

4.5. Environment Protection, Water, and Natural Resources Sector

4.5.1 Introduction

The Environment Protection, Water, and Natural Resources (EPWNR) Sector comprises six MDAs: State Departments for Environment & Climate Change; Forestry; Water and Sanitation; Irrigation; Wildlife; and Mining. The sector has several autonomous and semi-autonomous government agencies. In addition, it has the following entities: The National Environment Complaint Committee, the National Environment Tribunal, the Hydrologists Registration Board, and the Wildlife Clubs of Kenya.

The sector aims to ensure sustainable development in a clean and secure environment. Its various objectives include enhancing climate change resilience and low carbon emissions, improving land use through irrigation and land reclamation, and promoting equitable and sustainable use of wildlife resources.

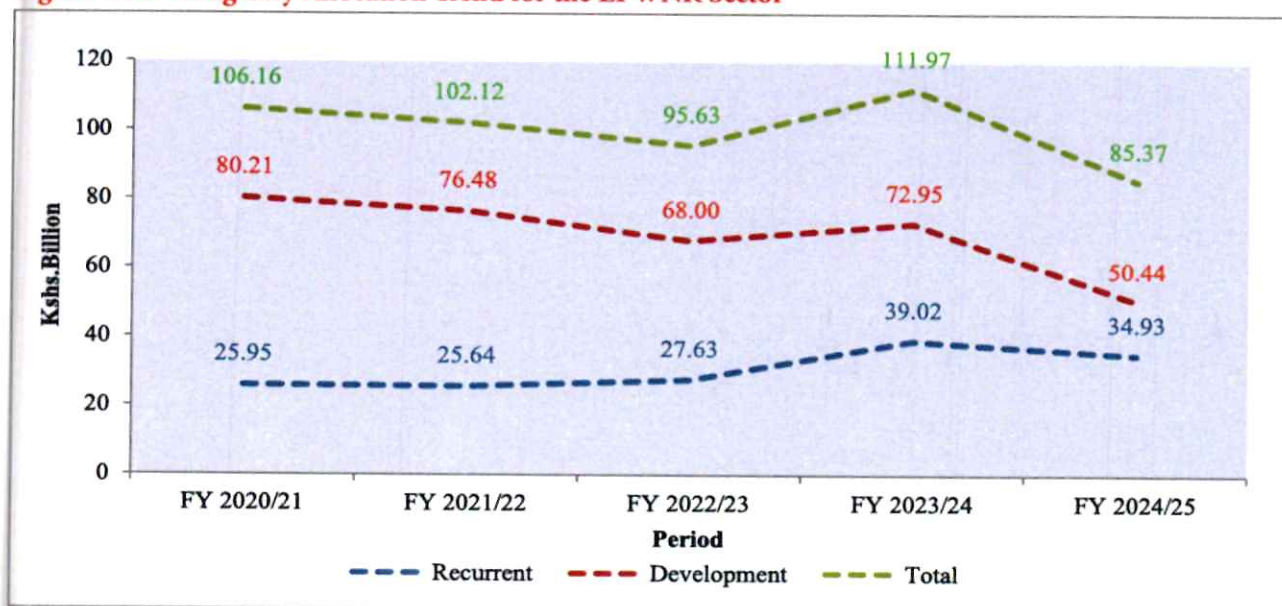
The Sector plays a pivotal role in securing, stewarding, and sustaining the environment, Kenya's natural capital, water provision, and foreign exchange generation for the country. It promotes socio-economic development to realise the Kenya Vision 2030 and BETA Agenda.

4.5.2 Budget Performance for EPWNR Sector

The budget allocation to the EPWNR Sector in FY 2024/2025 amounted to Kshs.109.73 billion, which was revised to Kshs.101.20 billion in Supplementary Budget I, Kshs.82.73 billion in Supplementary Budget II and Kshs.85.36 billion in Supplementary Budget III, compared to the Kshs.111.97 billion allocated in FY 2023/2024. This amount represents 2 per cent of the revised gross national budget of Kshs.4.37 trillion and 4 per cent of the MDAs' budget of Kshs.2.38 trillion. The allocation comprises Kshs.50.44 billion (59 per cent) for development activities and Kshs.34.93 billion (41 per cent) for recurrent expenditure. The State Department for Water and Sanitation received the highest budgetary allocation of Kshs 33.27 billion (39 per cent of the Sector's budget). The State Department for Mining had the lowest budgetary allocation of Kshs.1.90 million (2 per cent of the Sector's allocation).

Figure 4.10 shows the budgetary allocation trends of the EPWNR Sector from FY 2020/2021 to FY 2024/2025.

Figure 4.10: Budgetary Allocation Trend for the EPWNR Sector

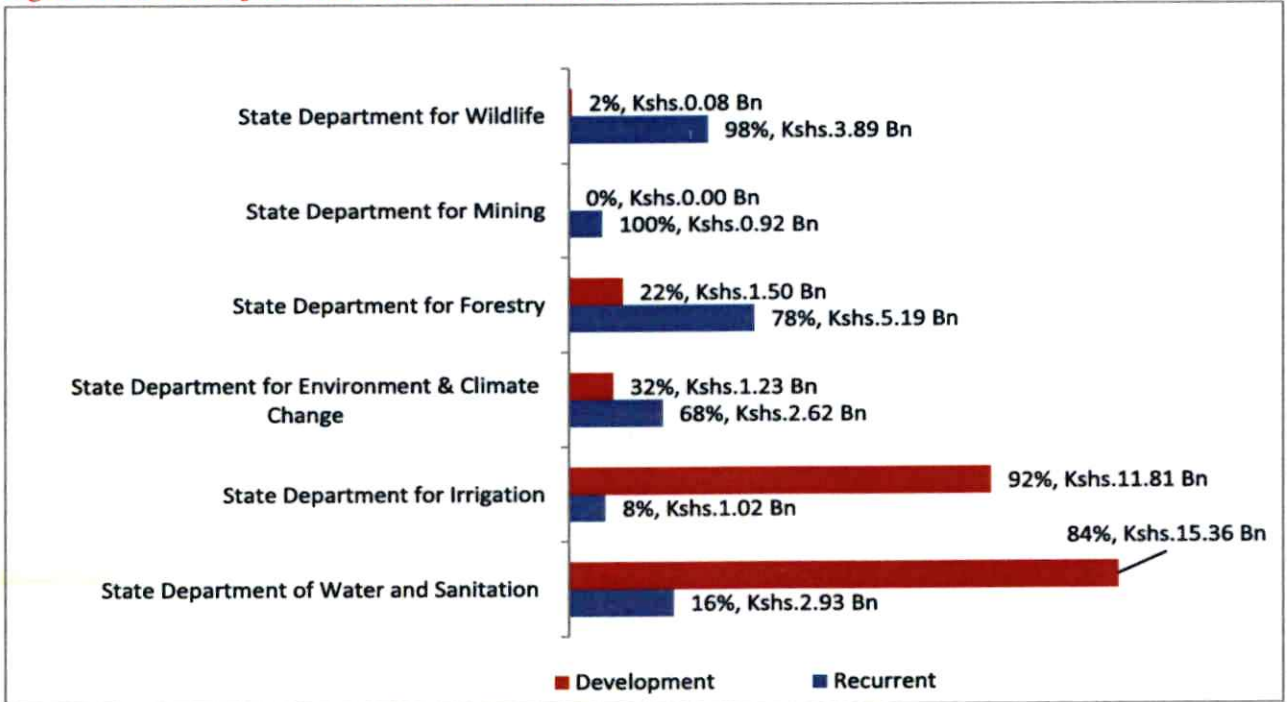


Source: National Treasury

The total exchequer issues to the Sector amounted to Kshs.46.54 billion, representing 94 per cent of the Sector’s revised net estimates. This amount comprised Kshs.29.97 billion for development expenditure, representing 92 per cent of the revised development expenditure net estimates, and Kshs.16.57 billion for recurrent activities, representing 99 per cent of the revised recurrent expenditure net estimates.

In FY 2024/2025, the State Department for Forestry received the highest proportion of development exchequer issues to development net estimates at 100 per cent, while the State Department for Environment and Climate Change recorded the lowest at 73 per cent. Most State Departments recorded a high proportion of recurrent exchequer issues to recurrent net estimates at 100 per cent, except for the State Department for Mining and the State Department for Irrigation, which recorded ratios of 90 per cent and 99 per cent, respectively. Figure 4.11 shows the exchequer issues in the EPWNR Sector in FY 2024/2025.

Figure 4.11: Exchequer Issues to the EPWNR Sector



Source: National Treasury

The total expenditure for the EPWNR Sector amounted to Kshs.77.96 billion, representing 91 per cent of the revised gross estimates, compared to 84 per cent (Kshs. 94.53 billion) recorded in in FY 2023/2024. This amount comprised Kshs.45.47billion for the development budget, representing an absorption rate of 90 per cent, compared to 83 per cent recorded in FY 2023/2024, and Kshs. 32.49 billion for recurrent expenditure, representing 93 per cent of the revised gross recurrent estimates, compared to 87 per cent recorded in FY 2023/2024. Table 4.57 shows the EPWNR Sector analysis of exchequer issues and expenditure in FY 2024/25.

Table 4.57: EPWNR Sector-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross Budget	Revised net Budget	Exchequer Issues	Expenditure	% of Exchequer to Revised net budget	% of Expenditure to Revised Gross Budget	Revised Gross Budget	Revised net budget	Exchequer Issues	Expenditure	% of Exchequer to Revised net Budget	% of Expenditure to Revised Gross Budget
State Department of Water and Sanitation	26.63	17.30	15.36	23.76	89	89	6.64	2.93	2.93	6.62	100	100
State Department for Irrigation	18.25	12.11	11.81	17.62	97	97	1.39	1.03	1.02	1.38	99	100
State Department for Environment and Climate Change	1.70	1.67	1.23	1.04	73	61	3.72	2.62	2.62	2.37	100	64
State Department for Forestry	2.78	1.50	1.50	2.74	100	99	9.45	5.20	5.19	8.51	100	90
State Department for Mining	0.21	-	-	0.13	-	61	1.69	1.02	0.92	1.47	90	87
State Department for Wildlife	0.86	0.13	0.08	0.18	62	21	12.05	3.89	3.89	12.14	100	101
Total	50.44	32.71	29.97	45.47	92	90	34.93	16.69	16.57	32.49	99	93
Sector Summary												
	Revised Gross Budget (Kshs. Bn)	Revised Net Budget (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Expenditure (Kshs. Bn)	% of Exchequer to Revised Net Budget (Kshs. Bn)	% of Expenditure to Revised Gross Budget (Kshs. Bn)						
Development	50.44	32.71	29.97	45.47	92	90						
Recurrent	34.93	16.69	16.57	32.49	99	93						
Total	85.36	49.41	46.54	77.96	94	91						

Source: MDAs and National Treasury

The State Department for Forestry recorded the highest absorption of development budget at 99 per cent, while the State Department for Wildlife recorded the lowest at 21 per cent. The State Department for Wildlife recorded the highest recurrent expenditure to revised gross estimates at 101 per cent. The State Department for Environment and Climate Change recorded the lowest at 64 per cent.

4.5.3 The State Department of Water and Sanitation

The State Department of Water and Sanitation is mandated to protect, conserve, manage and increase access to clean and safe water and irrigation for socio-economic development. The mandate is carried out by the Department and its Agencies, namely, the Water Services Regulatory Board (WASREB), Water Resources Authority

(WRA), Water Sector Trust Fund (WSTF), Water Works Development Agencies (WWDAs), Kenya Water Institute (KEWI), Regional Centre on Ground Water Resources Education, Training and Research in East Africa (RCGWRETREA) and the Hydrologists Registration Board (HRB).

4.5.3.1 Budget Performance by the State Department of Water and Sanitation

The original budgetary allocation to the State Department of Water and Sanitation in FY 2024/2025 amounted to Kshs.52.41 billion, revised to Kshs.49.84 billion in Supplementary Estimates I, Kshs.30.15 billion in Supplementary Estimates II and Kshs.33.27 billion in Supplementary Estimates III, compared to Kshs.58.97 billion allocated in FY 2023/24.

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

The budgetary allocation was to fund three programmes. Table 4.58 shows budget execution by programmes and sub-programmes under the State Department of Water and Sanitation in FY 2024/2025.

Table 4.58: The State Department for Water and Sanitation Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Revised Approved Estimates III (Kshs. Millions)			Expenditure (Kshs. Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration, Planning and Support Services	Water Policy Management	662.83	113.38	776.21	648.66	113.38	762.04	98
Water Resources Management	Water Resources Conservation and Protection	2,083.24	4,471.81	6,555.05	2,083.24	4,471.81	6,555.05	100
	Transboundary Waters	-	62.44	62.44	-	62.44	62.44	100
Water and Sewerage Infrastructure Development	Sewerage Infrastructure Development	3,889.84	17,327.61	21,217.46	3,889.84	15,100.92	18,990.77	90
	Sanitation Infrastructure Development and Management	-	4,656.33	4,656.33	-	4,013.43	4,013.43	86
TOTAL		6,635.91	26,631.58	33,267.49	6,621.74	23,761.98	30,383.72	91

Source: The State Department for Water and Sanitation

The programme and sub-programmes analysis shows that the State Department for Water and Sanitation recorded an absorption rate of 91 per cent, which was below the 100 per cent target.

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

Some of the Key Performance Indicators of the State Department for Water and Sanitation in FY 2024/2025 are presented in Table 4.59.

Table 4.59: Non-Financial Performance by the State Department of Water and Sanitation

Programmes	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Actual Achieved as of 30 th June, 2025	Variance
General Administration, Planning and Support Services	Water Policy Management	New infrastructure	% completion of the project	4	3.14	(0.86)
Water Resources Management	Water Resources Conservation and Protection	Water Quality Reports	No. of water supplies sampled	50	59	9
	Trans-boundary Waters	Integrated watershed management of Malaba River Basin and construction of Angololo multipurpose dam	Construction of the Angololo multipurpose dam (%)	5	1	(4)
Water and Sewerage Infrastructure Development	National Water and Sanitation Investment	Water supply and sewerage services	% completion of project	40	35	(5)
	Sanitation Infrastructure Development and Management	Improved Water services to Eldoret	% completion of the Kipkarren Dam Water Supply project	70	50	(20)

Source: The State Department for Water and Sanitation

An analysis of the non-financial performance for the state department for water and sanitation revealed that all the sub-programme did not achieve their targets except water resources conservation and protection for the FY 2024/25.

4.5.3.4 Projects Implementation for the State Department of Water and Sanitation

Table 4.60 summarises some of the projects undertaken by the State Department of Water and Sanitation.

Table 4.60: State Department of Water and Sanitation Project Implementation status

Project/Program Name (a)	Project commencement date (b)	Expected Project Completion Date(c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 th June 2025 (Kshs. Million) (h)	Per centage of Completion
Kenya Water Master Plan	Jul-24	August 2025	GoK	100.00	22.30	22.42	22.42	22
Horn of Africa Groundwater for Resilience Programme	Jan-23	December 2027	GoK and Foreign Borrowing	1,800.00	300.00	193.80	263.80	15
Kenya Water, Sanitation and Hygiene	Apr-24	May-30	GoK and Foreign Borrowing	59,830.00	135.68	91.22	91.22	0
Tana Water Works Development Agency (TWW-DA)	Jul-24	Jun-25	GoK	590.00	328.82	313.94	463.91	79
Mbere South Water Supply (TWWDA)	Jul-24	Jul-27	GoK	2,100.00	80.00	150.00	183.00	9

Project/Program Name (a)	Project commencement date (b)	Expected Project Completion Date(c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 th June 2025 (Kshs. Million) (h)	Per centage of Completion
Karimenu II Dam Water Supply Project.	Aug-23	Feb-27	GoK	7,100.00	120.00	166.67	266.67	4
Athi WWDA*	Jul-23	Dec-26	GoK	2,000.00	75.82	155.0	445.00	25
Kericho Water Project	Jul-23	Jun-26	GoK	650.00	40.14	45.00	95.00	35
Lake Victoria North WWDA Projects.	Jul-23	Jun-26	GoK	1,381.00.00	1,060.35	912.08	1,004.1	73
Ground Water Resources Assessment	Jul-23	Dec-28	GoK	459.00	55.68	60.00	65.00	14

Source: The State Department of Water and Sanitation

WWDA *Water Works Development Agency

The analysis of project implementation status revealed a low implementation rate for most projects. For instance, Tana Water Works Development Agency (79 per cent complete), Mbere South Water Supply (9 per cent complete), Horn of Africa Ground Water for Resilience Programme (15 per cent complete), and Karimenu II Dam Water Supply Project (4 per cent complete) were lagging behind in budget execution despite the project's completion date of February 2027.

4.5.4 The State Department for Irrigation

The State Department for Irrigation promotes National Irrigation Policy and Management, Water Harvesting and Storage for Irrigation, Management of Irrigation Schemes, Water Storage and Flood Control Management, mapping, Designating and Developing Areas ideal for Irrigation Schemes, development of Irrigation infrastructure, and Land Reclamation. The State Department for Irrigation and its agencies, the National Irrigation Authority and the National Water Harvesting and Storage Authority (NWHSA), carry out the mandate.

4.5.4.1 Budget Performance for the State Department for Irrigation

The original budget allocation to the State Department for Irrigation in FY 2024/2025 amounted to Kshs.23.13 billion, revised to Kshs.21.41 billion in Supplementary Estimates I, Kshs.21.07 billion in Supplementary Estimates II and Kshs.19.64 billion in Supplementary Estimates III, compared to Kshs.22.16 billion allocated in FY 2023/24.

4.5.4.2 State Department for Irrigation Programmes and Sub-Programme Performance

The budgetary allocation was to fund four programmes. Table 4.61 shows budget execution by programmes and sub-programmes under the State Department for Irrigation in FY 2024/2025.

Table 4.61: The State Department for Irrigation Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Revised Approved Estimates III (Kshs. Millions)			Expenditure (Kshs. Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Irrigation and Land Reclamation	Land Reclamation	42.11	80.00	122.11	40.98	79.93	120.91	99
	Irrigation and Drainage	735.67	14,524.59	15,260.26	735.17	14,005.96	14,741.14	97
	Irrigation Water Management	27.22	240.00	267.22	27.01	236.56	263.56	99
Water Storage and Flood Control	Water Storage and Flood Control	407.86	1,300.00	1,707.86	407.07	1,079.66	1,486.73	87
	Water Harvesting	-	220.00	220.00	-	128.48	128.48	58
Water Harvesting and Storage for Irrigation	Water Storage for Irrigation	-	909.00	909.00	-	893.88	893.88	98
	Water Harvesting for Irrigation	21.30	1,201.00	1,222.30	20.92	1,199.52	1,220.44	100
Water Harvesting and Storage for Irrigation	Administrative Services	152.59	-	152.59	148.08	-	148.08	97
TOTAL		1,386.75	18,254.59	19,641.34	1,379.23	17,623.98	19,003.21	97

Source: The State Department for Irrigation

The overall performance of the State Department for the Irrigation programme and sub-programmes recorded an absorption rate of 97 per cent, which is below the 100 per cent target. Water Harvesting for Irrigation sub-Programme within Water Harvesting and Storage for Irrigation Programme recorded the highest absorption rate of 100 per cent. In contrast, Water Storage and Flood Control within the Water Storage and Flood Control Programme recorded the lowest ratio of 87 per cent.

4.5.4.3 Non-financial Performance by the State Department for Irrigation

Table 4.62 presents some Key Performance Indicators for the State Department for Irrigation in FY 2024/2025.

Table 4.62: Non-Financial Performance by the State Department for Irrigation

Programmes	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
Irrigation and Land Reclamation	Land Reclamation	Land Reclamation Policy and Legal Framework	Land Reclamation Policy	1	-	(1)
	Irrigation and Drainage	Bura Gravity Canal	% completion	100	94	(6)
	Irrigation Water Management	Technical support to Counties to form (County Irrigation Development Units (CIDUs)	Number of the Counties supported	12	-	(12)
Water Harvesting and Storage for Irrigation	Water Storage for Irrigation	Feasibility studies for PPP Undertaken	No. of studies	6	8	2
	Water Harvesting for Irrigation	Drought Mitigation projects developed	% Completion of projects	100	100	-
Water Storage and Flood Control	Water Storage for Irrigation	Siyoi-Muruny Dam and Water Supply constructed	% completion	93.5	91	(2.5)

Source: State Department for Irrigation

Non-financial performance showed that most of the key outputs were below the target except for the PPP undertaken, which surpassed its target in the period under review.

4.5.4.4 Projects Implementation for the State Department for Irrigation

Table 4.63 summarises some of the State Department for Irrigation projects.

Table 4.63: State Department for Irrigation Project Implementation

Project Name (a)	Project commence date (b)	Expected Completion Date (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 th June 2025 (Kshs. Million) (h)	Per centage of Completion
Drought Mitigation Projects	Jul-24	Jun-27	GoK	20,000.00	600.00	600.00	600.00	3
Kwa Kine-neene Dam	Jul-24	Jun-25	GoK	50.00	25.00	25.00	25.00	50
Monitoring and Evaluation of Projects	Jul-23	Jun-30	GoK	1000.00	130.00	130.00	186.30	19
Upgrading of the Ahero Irrigation Development Project	Jul-23	Jun-26	GoK/ Donor	770.00	230.00	158.00	207.95	27
Loitokitok Water Pan	Oct-24	Sep-25	GoK	50.00	25.00	25.00	25.00	50
Land reclamation and restoration for the climate resilience and livelihood enhancement programme	Jul-24	Jun-34	Gok	8,500.00	60.00	59.00	59.13	1
Balich-Abdisamet Water Supply Project	Jul-24	Jun-27	Gok	500.00	130.00	130.00	218.98	44
Program for the enhancement of water productivity, production and sustainability of irrigation schemes	Jul-24	Jun30	GoK	8,000.00	100.00	99.00	742.52	9
Development of Large-Scale Multipurpose Dams	Jul-22	Jun-30	Donor/GoK	300,000.00	120.00	105.00	353.10	0

Project Name (a)	Project commence date (b)	Expected Completion Date (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 th June 2025 (Kshs. Million) (h)	Per centage of Completion
1104103700 Irrigation Sector Reform Programme	Jul-23	Jun-30	Gok	900	60.00	60.00	67.00	7

Source: The State Department for Irrigation

The project implementation status analysis revealed a general delay in project implementation. For instance, the Drought Mitigation Project (3 per cent), Loitoktok Water Pan (50 per cent), and Kwa Kineneene Dam project recorded a completion rate of 50 per cent despite their completion date of June 2025.

4.5.5 The State Department for Environment & Climate Change

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

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

The original budgetary allocation to the State Department for Environment & Climate Change in FY 2024/2025 amounted to Kshs.5.02 billion, revised to Kshs.4.46 billion in Supplementary Estimates I, Kshs.5.08 billion in Supplementary Estimates II and Kshs.5.42 billion in Supplementary Estimates III, compared to Kshs.6.98 billion allocated in FY 2023/24.

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

The budgetary allocation was to fund four programmes. Table 4.64 shows budget execution by programmes and sub-programmes under the State Department for Environment and Climate Change in FY 2024/2025.

Table 4.64: The State Department for Environment and Climate Change Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Revised Approved Estimates III (Kshs. Millions)			Expenditure (Kshs. Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Environment Management and Protection	Climate Change Adaptation and Mitigation	-	40.00	40.00	-	36.35	36.35	91
	National Environment Management	2,003.92	1,493.95	3,497.86	888.82	872.06	1,760.88	50

Programmes	Sub-Programmes	Revised Approved Estimates III (Kshs. Millions)			Expenditure (Kshs. Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
	Policy and Governance in Environmental Management	149.21	-	149.21	117.76	-	117.76	79
General Administration, Planning and Support Services	General Administration, Planning and Support Services	492.06	-	492.06	454.56	-	454.56	92
Modernisation of Meteorological Services	Modernisation of Meteorological Services	1,074.27	102.00	1,176.27	909.28	90.06	999.34	85
	Advertent Weather Modification	-	48.00	48.00	-	40.57	40.57	85
Water Towers Rehabilitation and Conservation	Water Towers Rehabilitation and Conservation	-	20.00	20.00	-	-	-	-
TOTAL		3,719.46	1,683.95	5,423.40	2,370.41	1,039.04	3,409.45	63

Source: The State Department for Environment and Climate Change

The programme and sub-programmes analysis shows that the State Department for Environment and Climate Change recorded an absorption rate of 63 per cent below the 100 per cent target for the financial period under review.

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

Table 4.65 presents some of the State Department for Environment and Climate Change's key performance indicators for the first nine months of FY 2024/25.

Table 4.65: Non-Financial Performance by the State Department for Environment and Climate Change

Programmes	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
General Administration, Planning and Support Services	General Administration, Planning and Support Services	Environment and Climate Change policies, strategies, bills, regulations, and guidelines developed and reviewed	No. of policies developed	1	1	-
Environment Management and Protection	Policy & Governance in Environment Management	Small-scale gold miners trained in mercury-free gold mining	No. of small-scale miners trained	1000	175	(825)
	National Environmental Management	Stakeholders sensitised on environmental management and conservation	No. of stakeholders sensitised	100	120	20
Meteorological Services	Modernisation of Meteorological Services	Weather forecast issued	No. of weather forecasts	984	984	-
Water Towers Conservation	Water Towers Rehabilitation and Conservation	Water Towers rehabilitated	Ha of degraded water towers rehabilitated	200	100	(100)

Source: The State Department for Environment and Climate Change

Non-financial performance showed that programmes and sub-programmes were on target except for Water Towers Rehabilitation and Conservation and Policy & Governance in Environmental Management sub-programme, whose output was below the target in the period under review.

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

Table 4.66 summarises some of the projects undertaken by the State Department for Environment and Climate Change.

Table 4.66: Project Implementation for the State Department for Environment and Climate Change

Project Name (a)	Project commencement date (b)	Expected completion date (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 th June 2025 (Kshs. Million) (h)	Per centage of Completion (%)
The Global Development, Review and Update of National Implementation Plans (NIPS) under the Stockholm Convention on Persistent Organic Pollutants (POPs)	1-July, 2023	30-June, 2026	Donor	200.00	23.00	1.95	1.95	8
Kenya's Enhanced Transparency Programme (ETP) Reporting to the UNFCCC	July, 2023	June, 2026	Donor	200.00	114.00	39.30	70.20	62
Lake Victoria Climate Resilience & Environmental Management Project	July 2022	June 2026	GoK	6,600.00	10.00	9.46	9.99	100
Early Action Support	July 2024	August 2025	Donor	33.37	13.00	8.13	10.84	83
Increasing Global Implementation of GHS*	July 2024	June 2028	Donor	60.00	10.00	-	0.10	1
Strategic Sector Support Phase II	7 April 22	20 June 25	GoK	120.00	22.00	16.57	17.16	78
Kenya Gold Mercury Free ASGM Project	Dec 2019	June 2026	GoK	1,010.00	120.00	87.18	105.27	88
Lake Naivasha Basin Ecosystem-Based Management	July 2014	June 2030	GoK	1,200	70.00	31.02	31.02	44
Agroforestry and Commercial Forestry	July 2024	June 2028	Donor	580.00	171.00	170.00	170.00	99

Source: State Department for Environment and Climate Change

*GHS -Globally Harmonised System.

An analysis of the project implementation status by the state department for environment and climate change revealed a mismatch between the completion percentage and its expected duration. For example, the Global Development, Review and Update of National Implementation Plans (NIPS) under the Stockholm Convention on Persistent Organic Pollutants, (8 per cent complete) commence in July 2023 and has a target completion of 30th June, 2026. Further, Lake Naivasha Basin Ecosystem-Based Management (44 per cent complete), despite the project commencing in July 2014.

4.5.6 The State Department for Forestry

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

4.5.6.1 Budget Performance by the State Department for Forestry

The original budgetary allocation to the State Department for Forestry in FY 2024/2025 amounted to Kshs.13.06 billion, revised to Kshs.12.08 billion in Supplementary Estimates I, Kshs.11.78 billion in Supplementary Estimates II and Kshs.12.22 billion in Supplementary Estimates III, compared to Kshs.13.53 billion allocated in FY 2023/24.

4.5.6.2 State Department for Forestry Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.67 shows budget execution by programmes and sub-programmes under the State Department for Forestry in FY 2024/2025.

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

Programmes	Sub-Programmes	Revised Approved Estimates III (Kshs. Millions)			Expenditure (Kshs. Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Forest Management and Water Towers Conservation	Forest Resources Conservation Management	7,676.83	2,776.00	10,452.83	6,759.67	2,743.49	9,503.16	91
	Forest Research and Development	1,611.00	-	1,611.00	1,556.89	-	1,556.89	97
	Agroforestry Services	8.52	-	8.52	8.10	-	8.10	95
	General administration and planning	150.54	-	150.54	186.34	-	186.34	124
Total		9,446.88	2,776.00	12,222.88	8,511.00	2,743.49	11,254.49	92

Source: The State Department for Forestry

The State Department recorded an overall budget absorption rate of 92 per cent, below the annual target of 100 per cent.

4.5.6.3 Non-financial Performance by the State Department for Forestry

Table 4.68 presents some of the State Department for Forestry's key performance indicators for the first nine months of FY 2024/25.

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

Programme	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
Forest Management and Water Towers Conservation	Forest Resources Conservation and Management	Tree seeds & seedlings	Kgs of seeds produced	100,000	75,789	(24,211)
		Seed sources	Ha of seed sources maintained	72	116	44
		The National Commercial Forestry Strategy developed	% completion	100	50	(50)
	General Administration, Planning and Support Services	Forestry policies, bills and regulations	No. of regulations developed	4	4	-

Source: The State Department for Forestry

The implementation of programmes and sub-programmes was on target except for the Agroforestry and Commercial Forestry development sub-programme, whose output of developing an agroforestry strategy was behind schedule as of the end of the financial period.

4.5.6.4 Projects Implementation for the State Department for Forestry

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

Table 4.69: State Department for Forestry Projects Implementation

Project Name (a)	Project commence date (b)	Expected Project Completion Date (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 th June 2025 (Kshs. Million) (h)	Per centage of Completion (%)
Tree Growing Campaign and Rangeland Restoration Headquarters	01-Jul-2019	30-Jun-2032	-	30 0,000.00	500.00	507.64	2,911.71	1
Establishment of Nurseries, Water Supply Systems, and Water Desalination to support the Seedlings Project	01-Jul-2022	30-Jun-2032		1,027.90	-	-	47.50	22
Construction of tree seed processing units	01 - Jan - 2017	30-Jun-2030		2,155.00	-	-	699.60	32
Capacity Development Project for Technologies in Forest Fire Management in Kenya	01-Jul-2022	01-Jun-2027		3,339.00	800.00	792.90	2,838.90	85
KFS-Tree Growing Campaign and Rangeland Restoration	01-Jul-2019	30-Jun-2032		200,000.00	-	-	1,144.85	1
Green Zones Development Support Project Phase II	01 - Mar - 2019	30-Jun-2025		5,498.00	1,476.00	1,452.49	5,049.49	92

Source: The State Department for Forestry

All the projects appeared to be on course. Notably, the State Department for Forestry Services did not disclose the source of funds for projects, which implies incomplete reporting.

4.5.7 The State Department for Mining

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

4.5.7.1 Budget Performance by the State Department for Mining

The original budgetary allocation to the State Department for Mining in FY 2024/2025 amounted to Kshs.1.76 billion, revised to Kshs.994.87 million in Supplementary Estimates I, Kshs.1.59 million in Supplementary Estimates II and Kshs.1.90 million in Supplementary Estimates III, compared to Kshs.2.81 billion allocated in FY 2023/24.

4.5.7.2 State Department for Mining Programmes and Sub-Programme Performance

The budgetary allocation was to fund three programmes. Table 4.70 shows budget execution by programmes and sub-programmes under the State Department for Mining in FY 2024/2025.

Table 4.70: The State Department for Mining Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Revised Approved Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration, Planning and Support Services	General Administration, Planning and Support Services	490.32	-	490.32	431.68	-	431.68	88
Geological Survey and Geoinformation Management	Geological survey and mineral exploration	592.62	56.00	648.62	539.29	39.70	578.99	89
	Geological Survey	608.42	154.00	762.42	497.57	89.06	586.63	77
TOTAL		1,691.37	210.00	1,901.37	1,468.54	128.75	1,597.30	84

Source: The State Department for Mining

The programme and sub-programme analysis shows that the State Department for Mining recorded an overall absorption rate of 84 per cent, below the 100 per cent annual target. Mineral Resources Management programme recorded the highest absorption rate of 89 per cent, while the Geological Survey and Geoinformation Management recorded the lowest at 77 percent.

4.5.7.3 Non-financial Performance by the State Department for Mining

Table 4.71 presents Key Performance Indicators of the State Department for Mining in FY 2024/2025.

Table 4.71: Non-Financial Performance by the State Department for Mining

Programmes	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
Geological Surveys and Geo-information Management	Geological Surveys	Geological maps digitalised and vectorised	Number of Geological maps digitalised and vectorised	50	17	(33)
Mineral Resource Management	Mineral Exploration	Mineral Dealing Rights Granted	Number of Mineral Dealing Rights Granted	200	214	14
General Administration and Support Services	Administrative and Support Services	Monitoring and Evaluation conducted	No. of Monitoring and Evaluation Reports	4	4	-

Source: The State Department for Mining

Non-financial performance shows that the implementation of the Geological Survey and Mineral Exploration subprogrammes was behind schedule during the period under review.

4.5.7.4 Projects Implementation for the State Department for Mining

Table 4.72 summarises some of the State Department for Mining projects.

Table 4.72: State Department for Mining Projects Implementation status

Minion p	Project commence date (b)	Expected completion date (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 th June 2025 (Kshs. Million) (h)	Per centage of Completion (%)
Mineral Certification Laboratory	1-July, 2015	30-June, 2026	GoK	1326.00	125.00	60.10	417.50	31
Geological Mapping and Mineral Exploration	1-July, 2015	30-June, 2032	GoK	1861.00	29.00	29.00	595.40	32
Geo Technical Site Investigations	1-Jun-2019	30-June 2032	GoK	694.00	0.00	0.00	22.9	3
Geological Data Bank Project	8-Jul, 2015	6-jun, 2027	GoK	400.00	0.00	0.00	202.3	51
Online Transactional Mining Cadastre Patrol	1-Jul, 2016	30-June, 2026	GoK	420.00	14.00	13.90	159.5	38
Mineral Audit Support - Headquarters	1-Jul 2016	8-June, 2026	GoK	800.00	26.00	25.80	262.00	33
Rehabilitation of Madini House -HQ	3-Jul, 2017	10-Apr, 2030	GoK	300.00	16.00	0.00	101.70	34
Gemstone Value Addition Centre -Taita Taveta	1-Jul, 2016	30 June, 2026	GoK	120.00	0.00	0.00	109.9	91

Source: The State Department for Mining

An analysis of the state department's implementation status for mining shows that projects are at different implementation levels. Also, some of the projects (Geotechnical Site Investigations, Geo Data Bank Projects,

Rehabilitation of Madini House-HQ, and Gemstone Value Addition Centre-Taita Taveta) were not funded during the period under review.

4.5.8 The State Department for Wildlife

The State Department for Wildlife is mandated to undertake Wildlife Conservation and Protection Policy; Protection of Wildlife Heritage; Management of National Parks, Reserves and Marine Parks; (33)Wildlife Bio-diversity Management and Protection; Sustainable Wildlife Biodiversity Economy; Collaboration with Wildlife Clubs of)Kenya; Management of Wildlife Dispersal Areas in collaboration with Partners; Wildlife Conservation Training and Research; Wildlife Conservation Education and Awareness; Wildlife Biodiversity International Obligations and Multilateral Agreements; Human-Wildlife Conflict Mitigation and Response Policy; and Wildlife Sector Governance and Coordination. The mandate is carried in collaboration with its agencies, the Kenya Wildlife Service, Kenya Wildlife Research and Training Institute, and Wildlife Conservation Trust Fund.

4.5.8.1 Budget Performance by the State Department for Wildlife

The original budgetary allocation to the State Department for Wildlife in FY 2024/2025 amounted to Kshs.14.34 billion, revised to Kshs.12.41 billion in Supplementary Estimates I, Kshs.13.06 billion in Supplementary Estimates II and Kshs.12.91 billion in Supplementary Estimates III, compared to Kshs.14.97 billion allocated in FY 2023/24.

4.5.8.2 State Department for Wildlife Programmes and Sub-Programme Performance

The budget allocation was to fund one programme. Table 4.73 shows budget execution by programme and sub-programmes under the State Department for Wildlife in FY 2024/2025.

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

Programmes	Sub-Programmes	Revised Approved Estimates III (Kshs. Millions)			Expenditure (Kshs. Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Wildlife Conservation and Management	Wildlife Security, Conservation and Management	11,170.64	835.50	12,006.14	11,213.61	151.71	11,365.33	95
	Wildlife Research and Development	656.27	25.00	681.27	708.17	25.00	733.17	108
	Administrative Services	218.16	-	218.16	213.61	-	213.61	98
Total		12,045.07	860.50	12,905.57	12,135.39	176.71	12,312.11	95

Source: The State Department for Wildlife

The Wildlife Conservation and Management sector had a total budget of Kshs.12.91 billion, with an overall absorption rate of 95 per cent. Recurrent funds were moderately utilised, but development funds recorded poor uptake. The Wildlife Research and Development subprogramme had the highest absorption rate at 108 per cent, while the Wildlife Security, conservation and management subprogramme had the lowest ratio at 95 per cent.

4.5.8.3 Non-financial Performance by the State Department for Wildlife

Table 4.74 shows some State Department for Wildlife Performance Indicators in FY 2024/2025.

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

Programme	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30 th June 2025	Variance
Wildlife Conservation and Management	Wildlife Security, Conservation and Management	Wildlife conserved	% Rate of response to clinical interventions	100	100	-
		Wildlife Resource centres	% Completion of Learning Resource centres	73	73	-
	Wildlife Research and Training Institute	Research and Training Facilities	% Completion status	25	-	(25)
		Wildlife Population and Habitat Monitoring	Number of Wildlife Research Reports published and publicised	10	11	1
Administrative Services	Planning M&E services	No. of Performance Review Reports	4	4	-	

Source: The State Department for Wildlife

An analysis of non-financial performance for the state department of wildlife revealed that, as of the end of the financial period under consideration, most of the key output targets were fully achieved except for Research and Training Facilities under the Wildlife Research and Training Institute sub-programme.

4.5.8.4 Projects Implementation for the State Department for Wildlife

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

Table 4.75: State Department for Wildlife Projects Implementation Status

Project Name (a)	Project commencement date (b)	Project Expected Completion Date (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 th June 2025 (Kshs. Million) (h)	Percentage of Completion
Provision of Water for Wildlife in Protected Areas- Drilling Boreholes	1-July, 2023	30- Aug, 2029	GoK	885.00	-	-	113.00	13
Construction & Equipping of Four Research and Training Centres	1-July, 2022	30-Aug, 2030	GoK	1,101.00	-	-	75.00	7
Combating Poaching and Illegal Wildlife Trafficking Int. Approach	1-July, 2020	30-Aug, 2028	GoK and Donor	502.00	180.00	146.27	392.96	78
Rehabilitation of Research and Training Facilities in Naivasha HQ	1-July, 2022	30- Aug, 2026	GoK	195.00	25.00	25.00	150.95	77
National Integrated Wildlife Data Portal	1-July 2023	30- Aug, 2026	GoK	85.00	-	-	23.00	27

Project Name (a)	Project commence date (b)	Project Expected Completion Date (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 th June 2025 (Kshs. Million) (h)	Per centage of Completion
Combating Wildlife Crime in Kenya Programme Project-USAID II	1-July, 2022	30-Aug, 2028	GoK and Donor	560.00	5.50	5.45	79.40	44

Source: The State Department for Wildlife

The Projects Status Analysis of the State Department for Wildlife revealed that half of the projects (Provision of Water for Wildlife in Protected Areas-Drilling Boreholes, Construction & Equipping of Four Research and Training Centres, and National Integrated Wildlife Data Portal) were not funded during the period under review.

4.6. General Economic and Commercial Affairs Sector

4.6.1 Introduction

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

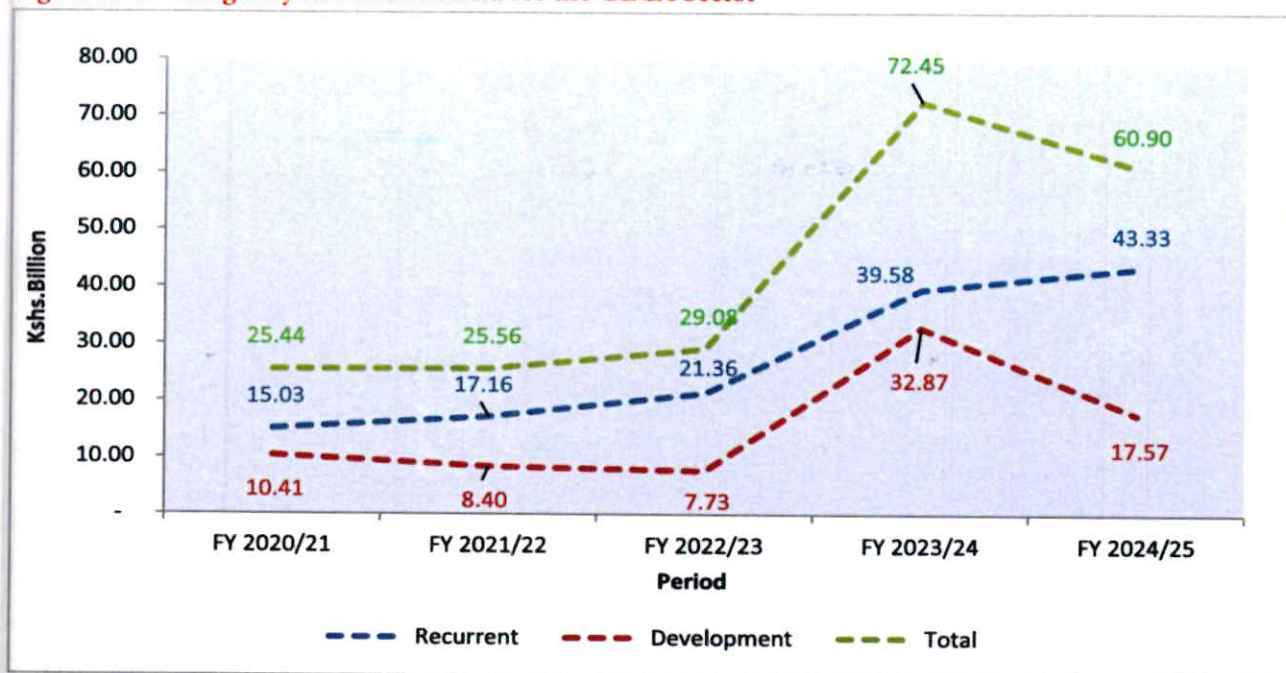
The main objectives of the Sector over the MTEF period are to transform Micro, Small, and Medium Enterprises (MSMEs), promote and sustain tourism, promote industrial development investments, enhance trade and ease of doing business, promote growth and development of cooperatives and the MSMEs Sector, promote regional integration, and promote equitable and sustainable ASAL and regional development.

4.6.2 Budget Performance for GECA Sector

The budgetary allocation to GECA in FY 2024/2025 amounted to Kshs.57.67 billion, which was revised to Kshs.45.63 billion in Supplementary Budget I, Kshs.60.77 billion in Supplementary Budget II and Kshs.60.90 billion in Supplementary Budget III, compared to the Kshs.78.67 billion allocated in the Financial Year of 2023/2024. This amount represents 1.4 per cent of the gross national budget of Kshs.4.37 trillion and 3 per cent of the MDAs' budget of Kshs.2.38 trillion. The allocation included Kshs.17.57 billion (29 per cent) for development activities and Kshs.43.33 billion (71 per cent) for recurrent expenditure. The State Department for Arid and Semi-arid Lands (ASALs) and Regional Development received the highest budgetary allocation of Kshs.14.85 billion (24 per cent of the Sector's budget), while the State Department for the East African Community had the lowest budgetary allocation of Kshs.0.84 billion (1 per cent of the GECA Sector allocation).

Figure 4.12 shows the budgetary allocation trends of the GECA Sector from FY 2020/2021 to FY 2024/2025.

Figure 4.12: Budgetary Allocation Trend for the GECA Sector

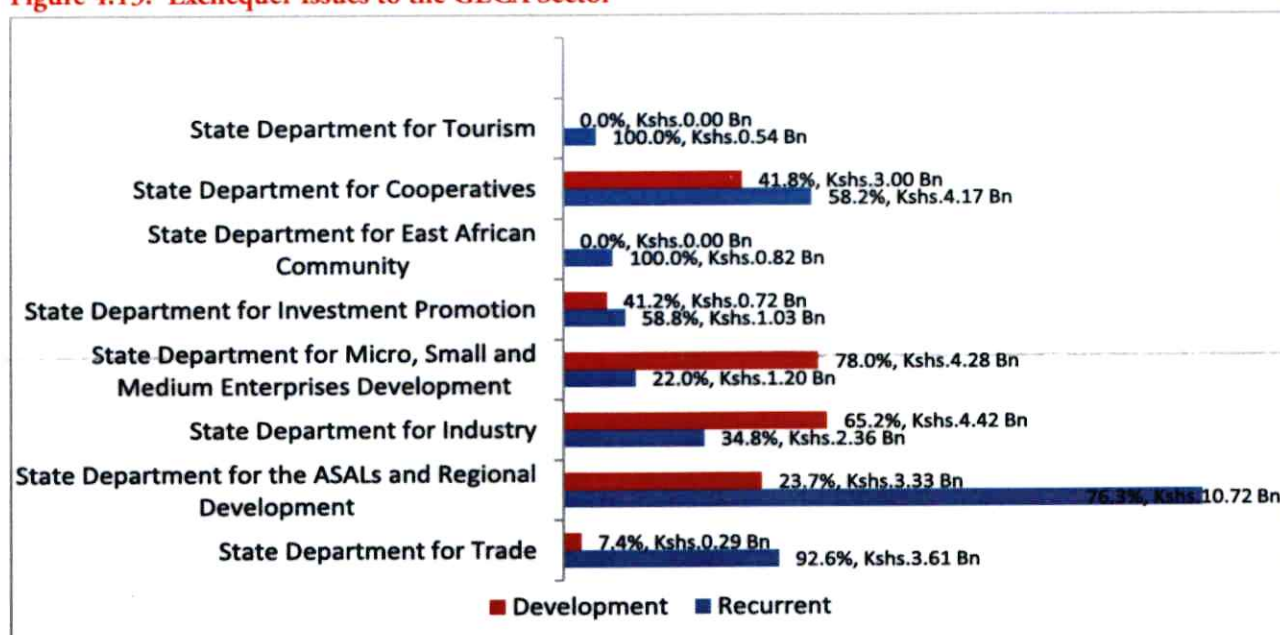


Source: National Treasury

The total exchequer issues to the GECA Sector amounted to Kshs. 40.50 billion, representing 98 per cent of the Sector's net estimates. This amount comprised Kshs.16.04 billion for development expenditure, representing 96 per cent of development net estimates, and Kshs.24.46 billion for recurrent activities, representing 100 per cent of recurrent net estimates.

In FY 2024/2025, the State Department for Trade and the State Department for Industry received the highest proportion of development exchequer issues to development net estimates at 100 per cent respectively, while the State Department for Investment Promotion received the lowest at 77 per cent. The State Department for the ASALs and Regional Development, State Department for Industry, State Department for Investment Promotion, and State Department for Cooperatives recorded the highest proportion of recurrent exchequer issues to recurrent net estimates of 100 per cent, respectively. The State Department for Micro, Small and Medium Enterprises Development, the State Department for East African Community and the State Department for Tourism recorded the lowest ratio at 98 per cent, respectively. Figure 4.13 shows the exchequer issues in the GECA Sector in FY 2024/2025.

Figure 4.13: Exchequer Issues to the GECA Sector



Source: National Treasury

The total expenditure for the GECA Sector amounted to Kshs. 53.80 billion, representing 88 per cent of the gross estimates, compared to Kshs.52.52 billion (67 per cent) recorded in FY 2023/2024. This amount comprised Kshs. 14.66 billion for the development budget, representing an absorption rate of 83 per cent, compared to 62 per cent recorded in FY 2023/2024, and Kshs. 39.13 billion for recurrent expenditure, representing 90 per cent of the recurrent gross estimates, compared to 70 per cent recorded in FY 2023/2024. Table 4.76 analyses exchequer issues and expenditures to the GECA sector in FY 2024/2025.

Table 4.76: GECA Sector-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross Budget	Revised Net Budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget	Revised Gross Budget	Revised Net Budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget
State Department for Trade	0.29	0.29	0.29	0.29	100	100	5.29	3.65	3.61	5.14	99	97
State Department for the ASALs and Regional Development	3.65	3.64	3.33	3.34	91	91	11.20	10.72	10.72	10.56	100	94
State Department for Industry	4.42	4.42	4.42	2.97	100	66	3.17	2.37	2.36	1.57	100	50

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross Budget	Revised Net Budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget	Revised Gross Budget	Revised Net Budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget
State Department for Micro, Small and Medium Enterprises Development	4.38	4.33	4.28	4.07	99	93	2.05	1.23	1.20	1.21	98	59
State Department for Investment Promotion	0.94	0.94	0.72	0.84	77	89	1.86	1.03	1.03	1.71	100	92
State Department for the East African Community	-	-	-	-	-	-	0.84	0.84	0.82	0.84	98	99
State Department for Cooperatives	3.01	3.01	3.00	3.00	99	99	5.32	4.17	4.17	5.34	100	100
State Department for Tourism	0.87	-	-	0.16	-	18	13.59	0.55	0.54	12.77	98	94
Total	17.57	16.64	16.04	14.66	96	83	43.33	24.56	24.46	39.13	100	90
Sector Summary												
	Revised Gross Budget		Revised Net Budget		Exchequer Issues		Expenditure		% of Exchequer to Revised Net Budget		% of Expenditure to Revised Gross Budget	
Development	17.57		16.64		16.04		14.66		96		83	
Recurrent	43.33		24.56		24.46		39.13		100		91	
Total	60.90		41.21		40.50		53.80		98		89	

Source: MDAs and National Treasury

The State Department for Trade recorded the highest absorption of development budget at 100 per cent, while the State Department for Tourism recorded the lowest at 18 per cent. The State Department for Cooperatives recorded the highest absorption of recurrent expenditure to gross estimates at 100 per cent, while the State Department for Industry recorded the lowest at 50 per cent.

4.6.3 The State Department for Trade

The State Department for Trade promotes Trade Policy; Export Development and Promotion; Promote E-Commerce; Trade Negotiations and Advisory Services; Champion Trade Integration in the COMESA, CFTA, EPA, AFTA, etc.; Liaising and Coordinating with UNCTAD and WTO on Trade Matters; Enforcement of International Trade Laws, Negotiations and Agreements; Protection of Kenyan Goods against Dumping and Subsidi-

dised Imports and recommending Countervailing Measures; Coordination of multi-Agency Task Force on the Elimination of Illicit Trade and Counterfeits; Liaison with International Trade bodies for National Development; Management of weight and measurement in Trade; Promotion and Regulation of the Wholesale and Retail Trade; and Promotion of Fair-Trade Practices and Consumer Protection. The mandate is carried out by the State Department for Trade and its agencies, the Kenya National Trading Corporation (KNTC), Kenya Export Promotion and Branding Agency (KEPROBA), Warehouse Receipt System Council (WRSC), Kenya Trade Remedies Agency (KETRA), Kenya Consumer Protection Advisory Committee (KECOPAC) and Kenya National Multi Commodities Exchange Limited (KOMEX).

4.6.3.1 Budget Performance by the State Department for Trade

The original budgetary allocation to the State Department for Trade in FY 2024/2025 amounted to Kshs.3.60 billion, revised to Kshs.3.36 billion in Supplementary Estimates I, Kshs.5.60 billion in Supplementary Estimates II and Kshs.5.58 billion in Supplementary Estimates III, compared to Kshs.3.55 billion allocated in FY 2023/24.

4.6.3.2 State Department for Trade Programmes and Sub-Programme Performance

The budgetary allocation was to fund four programmes. Table 4.77 shows budget execution by programmes and sub-programmes under the State Department for Trade in FY 2024/2025.

Table 4.77: The State Department for Trade Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Approved Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Domestic Trade and Enterprise Development	Promotion of Local Content	177.04	-	177.04	167.67	-	167.67	95
	Development Promotion and Regulation of Wholesale and Retail Trade	3,101.59	290.00	3,391.59	3,044.22	290.00	3,501.89	98
Fair Trade Practices and Compliance Standards	Enforcement of Intellectual Property Rights and Trade Remedies Measures	83.38	-	83.38	83.38	-	83.38	100
	Enforcement of Legal Metrology	89.74	-	89.74	74.40	-	74.40	83
	Consumer Protection	22.20	-	22.20	22.20	-	22.20	100
International Trade Development and Promotion	Market Diversification and Access	544.00	-	544.00	514.21	-	514.21	95
	Export Trade Development, Promotion and National Branding	857.13	-	1,147.13	848.98	-	848.98	74

Programmes	Sub-Programmes	Approved Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration, Support Services and Planning	General Administration, Support Services and Planning	417.25	-	417.25	383.70	-	383.70	92
Total		5,292.32	290.00	5,582.32	5,138.77	290.00	5,428.77	97

Source: The State Department for Trade

The State Department of Trade recorded a strong 97 per cent overall budget absorption rate of 97 per cent. The Enforcement of Intellectual Property Rights & Trade Remedies and Consumer Protection sub-programmes attracted the highest proportion of expenditure to gross estimates at 100 per cent respectively. At the same time, the Export Trade Development, Promotion & National Branding Sub-programme had the least proportion of expenditure to gross estimates of 74 per cent.

4.6.3.3 Non-financial Performance by the State Department for Trade

The achievements against Key Performance Indicators of the State Department for Trade in FY 2024/2025 are presented in Table 4.78.

Table 4.78: Non-Financial Performance by the State Department for Trade

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30 th June 2025	Variance
	Enabling environment for business growth	Trade Sector Forum on Implementation of the National Trade Agenda	No. of fora held on trade issues	100%	15%	(85%)
	Development, Promotion and Regulation of the Wholesale and Retail Trade	Operational Warehouse Receipt System Services	No. of financial institutions' capacity built	10	37	27
	Development and Promotion of BETA Priority Value Chains	Exporters' capacity built on fresh produce export market requirements	No. of training on export opportunities/ market requirements	12	9	3
Trade Development and Market Interventions	Enforcement of Trade Remedies	Operationalisation of Kenya Trade Remedies Agency	Number of employees' capacity built	5	1	(4)
Fair Trade Practices and Compliance with Standards.	Enforcement of Legal Metrology	Weights and Measures Compliance and Standards enhanced	Number of weighing and measuring equipment verified at strategic national installations	120	87	(33)
	Consumer Protection	Consumer Protection enhanced	The National Consumer Protection Policy developed	1	1	-

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30 th June 2025	Variance
International Trade Development and Promotion	Market Access and Diversification	Increased Market access and diversification	No. of Regional Trade engagements/negotiations undertaken	5	14	9
	Export Trade Development, Promotion and National Branding	Kenyan Export Products	Number of Small and Medium Enterprises trained in exporting	200	464	264
General Administration, Support Services, and Planning	General Administration, Support Services, and Planning	Asset and liability management	% of Assets captured in the asset register	100%	100%	-

Source: The State Department for Trade

The State Department of Trade demonstrated strong non-financial performance in FY 2024/25, notably exceeding targets in SME training, regional trade engagements, and financial institution capacity building. Top achievements included training 464 SMEs in export trade (target of 200), hosting 14 regional engagements (target of 5), and training 37 institutions under the Warehouse Receipt System (target of 10). However, low outputs were recorded in forums on implementing the national trade Agenda f (1 held against a target of 7) and staff capacity building on Trade Remedies (1 conducted against a target of 5). The department should enhance planning, coordination, and stakeholder engagement in underperforming areas to ensure balanced delivery.

4.6.3.4 Projects Implementation for the State Department for Trade

Table 4.79 summarises some of the projects undertaken by the State Department for Trade.

Table 4.79: State Department for Trade Projects Implementation Status

No.	Project Name (a)	Project commencement date (b)	Expected Project Duration (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 th June 2025 (Kshs. Million) (h)	Per centage (%) of Completion
1.	Warehouse Receipt System Council/ Development of Warehouse Receipt System	7th January 2020	30 th June 2028	GoK	1,200	-	-	200	17
2.	Establishment of Commodities Exchange Platform (KOMEX)	1st July 2023	30 th June 2028	GoK	5,000	290	290	422.99	8
3.	Warehouse Refurbishment (KNTC)	7th April 2020	7 th March 2025	GoK	1,170	-	-	232.20	20

Source: The State Department for Trade

The implementation status of key trade infrastructure projects under the State Department of Trade revealed critical challenges in financing and execution of the budget. The Warehouse Receipt System project, which began in January 2020 and is expected to end in June 2028, was so only 17 per cent complete, with no funding or expenditure recorded in FY 2024/25. Similarly, the Establishment of the Commodities Exchange Platform (KOMEX), launched in July 2023 with an estimated value of Kshs 5 billion, received funding of Kshs 290 mil-

lion in FY 2024/25 yet has it has recorded 8 per cent completion rate to date. The Warehouse Refurbishment (KNTC) project, which commenced in April 2020 and was merely 20 per cent complete but had a timeline of March 2025. It therefore appeared that the projects implemented by the State Department of Trade were severely affected by inconsistent budgetary allocation, inefficiencies in disbursement of funds and lack of sound monitoring framework to ensure that critical trade-enabling infrastructure is delivered within projected timelines and contributes effectively to economic development.

4.6.4 The State Department for the ASALs and Regional Development

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

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

The original budgetary allocation to the State Department for the ASALs and Regional Development in FY 2024/2025 amounted to Kshs.12.54 billion, revised to Kshs.8.73 billion in Supplementary Estimates I, Kshs.15.07 billion in Supplementary Estimates II, Kshs.14.85 billion in Supplementary Estimates III compared to Kshs.29.45 billion allocated in FY 2023/24.

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

The budgetary allocation was to fund three programmes. Table 4.80 shows budget execution by programmes and sub-programmes under the State Department for the ASALs and Regional Development in FY 2024/2025.

Table 4.80: The State Department for the ASALs and Regional Development Programme and Sub-Programme Performance

Pro-grammes	Sub-Programmes	Approved Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Ab-sorp-tion Rate (%)
		Recurrent	Develop-ment	Total	Recurrent	Develop-ment	Total	
Accelerated ASAL De-velopment	ASAL Develop-ment	86.82	37.50	124.32	80.87	33.24	114.11	92
	Drought Man-agement	8,074.37	884.18	8,958.54	8,084.14	593.75	8,677.89	97
	Peace Building and Conflict Management	15.16	-	15.16	13.95	-	13.95	92
Integrated Regional Develop-ment	Integrated Basin-Based Development	2,514.39	2,730.19	5,244.58	1,941.63	2,710.19	4,651.82	89
	General Admin-istration, Plan-ning and Support Services	508.79	-	508.79	444.10	-	444.10	87
Total		11,202.70	3,651.86	14,854.57	10,564.69	3,337.17	13,901.87	94

Source: The State Department for the ASALs and Regional Development

The State Department for the ASALs and Regional Development recorded an overall absorption rate of 94 per cent. High absorption in critical sub-programmes such as Drought Management (97 per cent) and ASAL Development (92 per cent) demonstrated a focused investment in resilience-building, food security, and socio-economic stabilization in vulnerable regions. The substantial implementation of Integrated Basin Based Development (89 per cent) also reflects alignment with environmental sustainability and water resource management—key pillars of the Bottom-Up Economic Transformation Agenda (BETA). However, the 0 per cent absorption in Financial Management Services highlights administrative inefficiencies that could hinder effective policy coordination and financial governance. Overall, the performance affirms the Department’s strategic alignment with BETA by advancing equitable regional development and addressing structural vulnerabilities in ASAL areas.

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

Table 4.81 presents the achievements against the State Department for the ASALs and the Regional Development’s key performance indicators in FY 2024/2025.

Table 4.81: Non-Financial Performance by the State Department of ASALs and Regional Development

Name of Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
Accelerated Asals' development	Accelerated Development	Food and nutrition security improved	No. of primary schools implementing nutrition improvement activities	10	9	(1)
	Drought Management	Resilient and cost-effective Mitigation measures	Number of Preparedness/ resilience projects implemented	23	16	(7)
	Peace Building and Conflict Management	Peace dividend projects	No. of forums held to promote peace	3	1	(2)
Integrated regional development	Integrated Basin-based Development	The National Regional Development Strategy 2033 developed	% Completion	30	5	(25)
General administration and support services	General Administration & Support Services	Funds utilised	% utilisation of funds	100	97	(3)

Source: The State Department for the ASALs and Regional Development

The performance of the programmes under Accelerated ASALs Development and Integrated Regional Development reflects mixed progress, with notable shortfalls in several key outputs. While nutrition improvement in primary schools nearly met its target (9 out of 10), drought preparedness projects and peace forums fell short of 7 projects and two forums, respectively, indicating possible challenges in implementing field projects. Under Integrated Basin-based Development, the National Regional Development Strategy 2033 development recorded a completion rate of only 5 per cent against a target of 30 per cent, signalling a significant delay.

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

Table 4.82 summarises the projects undertaken by the State Department for the ASALs and Regional Development.

Table 4.82: State Department for the ASALs and Regional Development Projects Implementation Status

No.	Project Name (a)	Project commencement date (b)	Expected Project Duration (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 th June 2025 (Kshs. Million) (h)	Percentage (%) of Completion
1.	Dry Land Climate Action for Community Drought Resilience	3/1/2023	6/30/2028	GOK/ Donor	2,340.00	220.14	-	120.14	5
2.	Integrated Resilience for Sustainable Food Systems	7/1/2023	6/30/2025	GOK/ Donor	116.56	20	-	18.87	16
3.	Small Holder Irrigation Scheme; Napuu and Kampsiwet	7/1/2023	6/30/2025	GoK	10.00	30	-	30	300
6.	Drought Mitigation Interventions - CDA.	7/1/2023	6/30/2024	GoK	100.00	92	-	92	92

No.	Project Name (a)	Project commencement date (b)	Expected Project Duration (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 th June 2025 (Kshs. Million) (h)	Per cent-age (%) of Completion
7.	Drought Mitigation Interventions - KVDA.	7/1/2023	6/30/2024	GoK	350.00	500	-	-	-
8.	Drought Mitigation Interventions - LBDA.	7/1/2023	6/30/2024	GoK	200.00	198	-	198	99
11.	Turkvel Multipurpose Dam Infrastructure	7/1/2023	6/30/2025	GoK	100.00	78	-	78	78
12.	Upper Yokot dam Construction & Distribution/Supply (Keiyo N.)	7/1/2023	6/30/2024	GoK	100.00	270	-	270	

Source: State Department for the ASALs and Regional Development

Project performance under the State Department for ASALs and Regional Development in FY 2024/25 showed significant disparities. The Small Holder Irrigation Scheme recorded an absorption rate of 300 per cent, representing a project's cost variation of 200 per cent, which appear to have exceeded the fifteen per cent (15 per cent) limit from the original contract sum for goods and services (including works) allowed by the Public Procurement and Asset Disposal Act, 2015. Donor-funded projects such as Dry Land Climate Action (5 per cent) and Integrated Resilience (16 per cent) underperformed, likely due to disbursement and implementation delays. The Drought Mitigation Interventions, KVDA showed no progress or expenditure despite a Kshs.500M allocation. These gaps highlight the need for improved financial planning, monitoring, and alignment with timelines to achieve BETA objectives.

4.6.5 The State Department for Industry

The State Department for Industry promote and facilitates domestic and Foreign Investments; Investment policy and attraction; Industrial Policy and Planning; Buy Kenya - Build Kenya Policy and Strategy; promotes standardisation in Industry and Quality Control; Kenya Property Rights Policy (Patents, Trade Marks, Service Marks, and Innovation); Promotion of Value Addition and Agro Processing; Promotion, Development and Oversight of Aggregation and Industrial Parks; Textile Sector Development; Leather Sector Development and Promotion of Value Chain; Oversight and Regulation of the Scrap Metal Industry; Industrial Training and Capacity Development; To Combat Counterfeiting, Trade and Other Dealings in Counterfeit Goods; and Oversight, Administration and Enforcement of the Local Content Policy. The mandate is carried out by the State Department for Industry and its agencies, the Kenya National Accreditation Services (KENAS), Anti-Counterfeit Authority (ACA), Numerical Machining Complex (NMC), Rivatex East Africa Ltd, Kenya Industrial Research and Development Institute (KIRDI) and Scrap Metal Council (SMC).

4.6.5.1 Budget Performance by the State Department for Industry

The original budgetary allocation to the State Department for Industry in FY 2024/2025 amounted to Kshs.8.44 billion, revised to Kshs.5.55 billion in Supplementary Estimates I, Kshs.7.30 billion in Supplementary Estimates II and Kshs.7.59 billion in Supplementary Estimates III, compared to Kshs.9.02 billion allocated in FY 2023/24.

4.6.5.2 State Department for Industry Programmes and Sub-Programme Performance

The budgetary allocation was to fund three programmes. Table 4.83 shows budget execution by programmes and sub-programmes under the State Department for Industry in FY 2024/2025.

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

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration, Support Services and Planning Industrial	General Administration, Planning and Support Services	474.15	-	474.15	314.42	-	314.42	66
Industrial Promotion and Development	Promotion of Industrial Development	973.04	3,000.00	3,973.04	366.17	2,000.00	2,366.17	60
	Industrial Training and Capacity Development	500.83	-	500.83	94.24	-	94.24	19
Standards, Quality Infrastructure and Research	Standards, Metrology and Conformity	552.10	-	552.10	300.40	-	300.40	54
	Business Financing and Incubation	10.58	1,424.57	1,435.15	7.89	967.40	975.29	68
	Industrial Research, Development and Innovation	656.73	-	656.73	485.55	-	485.55	74
Total		3,167.43	4,424.57	7,592.00	1,568.67	2,967.40	4,536.07	60

Source: The State Department for Industry

Notable progress was achieved in Industrial Research (absorption rate of 74 per cent) and Business Financing (absorption rate of 68 per cent), indicating effective utilisation of resources. However, the moderate absorption in major allocations such as Promotion of Industrial Development (absorption rate of 60 per cent) and underperformance in Industrial Training and Capacity Development sub-programme (absorption rate of 19 per cent), pointed to capacity and implementation challenges that must be addressed.

4.6.5.3 Non-financial Performance by the State Department for Industry

Table 4.84 presents the achievements against the State Department for Industry's key performance indicators in FY 2024/2025.

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

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
Industrial Promotion and Development	Promotion of Industrial Development	RIVATEX Machinery and Factory modernised	% of completion of Modernisation	99	99	-

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
	Industrial Training and Capacity Development	Industrial skills enhanced	Number of Industrial Partnerships for reskilling and upskilling of workers undertaken	30	35	5
Standards and Quality Infrastructure and Research	Standards Conformity Assessment & Industrial Property Administration	Standards developed and products certified	Number of products certified by large firms	20,926	25,959	5,033
			No. of import consignments inspected	83,254	273,877	190,623
	Industrial Performance and Improvement	Coordinate the establishment of County Aggregation and Industrial Parks	No. of CAIPs Established	19	21	2
General Administration, Planning and Support Services	General Administration, Planning and Support Services	Budgets preparation and implementation reports	No. of MTEF reports	3	3	-

Source: The State Department for Industry

The State Department of Industry demonstrated commendable performance across all key areas, with notable achievement in developing 35 industrial partnerships for reskilling and upskilling of workers (against a target of 5), 25,959 products certified for standards conformity (against a target of 20,926), establishment of 21 County Aggregation and Industrial Parks (CAIPs) (against a target of 19) and carrying-out 273,877 inspections of import consignments (against a target of 83,254), signalling progress in localized industrialization, enhanced regulatory enforcement, growing industrial compliance, and robust skills development initiatives.

4.6.5.4 Projects Implementation for the State Department of Industry

Table 4.85 summarises the projects undertaken by the State Department for Industry.

Table 4.85: State Department for Industry Projects Implementation Status

Project Name (a)	Project commencement date (b)	Expected Project Completion Date (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 th June 2025 (Kshs. Million) (h)	Per centage (%) of Completion
One Village One Product (OVOP)	1-7-22	6-30-28	GoK and Donor	2,906.18	-	-	-	-
Fencing of 600 Acres of NMC Land	1-7-23	30-6-28	GoK	300	-	-	8	3
Establishment of County Integrated Agro-Industrial Parks	1-7-23	30-6-28	GoK	22,325	4,600	3,000	4,181.12	19

Project Name (a)	Project commencement date (b)	Expected Project Completion Date (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 th June 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Enhancement of the Accreditation Programme in Kenya (KENAS)	7-1-23	30-6-26	GoK	427.26	-	-	100	23
Development of Nyando Apparel and Value Addition Centres	1-7-21	30-06-26	GoK	210.83	-	-	185.08	88
Development of Lussigeti Apparel and Value Addition Centre	1-7-23	30-6-2027	GOK	156	-	-	25	16

Source: State Department for Industry

Most flagship industrial projects are in early or mid-implementation stages. The Establishment of County Integrated Agro-Industrial Parks was funded to the tune of Kshs. 3 billion in FY2024/25 and recorded a completion rate of 19 per cent, which demonstrated steady uptake of funds. Nyando Apparel Centre showed substantial progress at 88 per cent completion, while projects like Lussigeti Apparel and KENAS Accreditation Enhancement lagged at 16 per cent and 23 per cent, respectively, indicating a need for closer monitoring and resource alignment. Notably, the One Village One Product (OVOP) initiative was yet to take off despite its potential for the nation's economic transformation resulting from diversification and increased aggregate productivity.

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

The State Department for Micro, Small and Medium Enterprises Development Promotes MSMEs Policy; Develop SME Financing Policy to facilitate adequate flow of credit from financial institutions; Administration of the "Hustler Fund" for the promotion, development and enhancing competitiveness of MSMEs; Capacity Development for Entrepreneurship including access to modern management practices; Support for technology upgradation and modernisation; Establishment of integrated infrastructural facilities; Promotion and Development of Micro and Small Enterprise and enhance their competitiveness; Promote Progressive credit policies and practices targeting MSMEs; Business Innovation and Incubation; Administer Preference in Government procurements to products and services of the MSMEs; Champion subcontracting arrangements between SMEs and Large Enterprises; Market development for MSME products and services (better access to domestic and export markets); Support for product development, design intervention and packaging; Promotion of establishment of Production clusters; and Promotion and Development of the Cottage Industry. The mandate is carried out by the State Department for Micro, Small and Medium Enterprise Development and its agencies, the Uwezo Fund, Micro and Small Enterprises Authority (MSEA), and Kenya Industrial Estate (KIE).

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

The original budgetary allocation to the State Department for Micro, Small and Medium Enterprises Development in FY 2024/2025 amounted to Kshs.9.37 billion, revised to Kshs.6.02 billion in Supplementary Estimates I, Kshs.6.42 billion in Supplementary Estimates II and Kshs.6.42 billion in Supplementary Estimates III, com-

pared to Kshs.8.03 billion allocated in FY 2023/24.

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

The budgetary allocation was to fund four programmes. Table 4.86 shows budget execution by programmes and sub-programmes under the State Department for Micro, Small and Medium Enterprises Development in FY 2024/2025.

Table 4.86: The State Department for Micro, Small and Medium Enterprises Development Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Promotion and Development of MSMEs	MSMEs Development and Promotion	503.19	2,376.50	2,879.69	496.68	2,040.07	2,536.74	88
	Entrepreneurship and Business Development Services	89.27	-	89.27	79.55	-	79.55	89
Product and Market Development MSMEs	Market Linkages for MSMEs	12.60	-	12.60	10.68	-	10.68	85
	Value Addition, Innovation and Incubation for MSMEs	514.45	-	514.45	114.43	32.48	146.91	29
Digitisation and Financial Inclusion for MSMEs	Financial Inclusion	410.00	2,000.00	2,410.00	10.00	2,000.00	2,010.00	83
	Youth Employment Services	148.90	-	148.90	140.70	-	140.70	94
General Administration, Planning and Support Services	General Administration, Planning and Support Services	367.61	-	367.61	354.24	-	354.24	96
TOTAL		2,046.02	4,376.50	6,422.52	1,206.27	4,072.55	5,278.82	82

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

The overall absorption rate stood at 82 per cent, with the General Administration, Planning and Support Services recording the highest rate at 96 per cent, while the lowest was in Value Addition, Innovation & Incubation for MSMEs at 29 per cent. The dismal performance in Value Addition, Innovation & Incubation for MSMEs underscored underinvestment in structural changes needed to nurture businesses and move to higher-value services that could spur greater job creation, higher incomes and improved living standards.

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

Table 4.87 presents the achievements against the State Department for Small, Micro, and Medium Enterprises Development's key performance indicators in FY 2024/2025.

Table 4.87: Non-Financial Performance by the State Department for Small, Micro and Medium Enterprises

Name of Programme	SUB-PROGRAMME	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June, 2025	Variance
Development, Promotion and Regulation of Micro, Small and Medium Enterprises	Micro, Small and Medium Enterprises Development and Promotion	Productivity and Competitiveness of MSEs enhanced	No. of MSEs trained in the priority value chains of Edible Oils, Textile, Leather, Dairy & Construction	200	410	210
	Entrepreneurship and Business Development Services	On-site Consultancy on KAI-ZEN to MSMEs	No. of firms consulted	18		
Product and market development for MSMEs	Value addition, Innovation and Incubation for MSMEs	Credit Disbursed	Amount of credit disbursed	Kshs.1,200 million	Kshs. 2,101 million	901
	Market Linkages for MSMEs	MSMEs capacity built	No. of MSMEs capacity built on market opportunities and Product standardisation	200	-	(200)
	Youth, Women and PWDs Empowerment	Affordable credit provided towards enhanced Financial Inclusion	Amount disbursed to Youth, Women and PWDs Groups (Kshs)	800,000,000	450,783,000	(349,217,000)
General Administration, Planning and Support Services	General Administration, Planning and Support Services	Planning, monitoring and evaluation services	Number of quarterly and annual reports	4	4	-

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

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

Table 4.88 summarises the projects undertaken by the State Department for Micro, Small and Medium Enterprises Development.

Table 4.88: State Department for Micro, Small and Medium Enterprises Development Project Implementation Status

Project Name (a)	Project Commencement Date (b)	Expected date of Completion of the Project (c)	Source of Funds (d)	Estimated Value of the Project (Kshs.Mn) (e)	Total Funding in FY 2024/2025 (Kshs.) (f)	Expenditure in FY 2024/2025 (Kshs.) (g)	Cumulative Expenditure as of 30 th June 2025 (Kshs.) (h)	Percentage Completion
Equipping and Operationalisation of Constituency Industrial Development Centres	1/7/2009	30/6/2027	GoK	2,126.00	320.00	320.00	1,762.69	83

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.Mn) (e)	Total Funding in FY 2024/2025 (Kshs.) (f)	Expenditure in FY 2024/2025 (Kshs.) (g)	Cumulative Expenditure as of 30 th June 2025 (Kshs.) (h)	Percentage Completion
National Youth Opportunities Towards Advancement (NYOTA)	1/7/2024	12/31/2028	GOK and Donor	11,01,10.00	1,240.00	1,032.67	1,032.67	9
Kenya Jobs Economic Transformation (KJET)	1/7/2024	12/31/2028	GOK and Donor	11,050.00	548.00	533.83	533.83	5
Provision of financial support for MSMEs (Credit to MSMEs)	7/1/2015	6/30/2026	GOK	5,350.00				
Centre for Entrepreneurship	7/1/2023	6/30/2027	GOK and Donor	1000,00	75	75	75	8
Financial Inclusion Fund	1/11/2022	Continuous	GOK	1000,00	75	75	75	8

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

The State Department for MSMEs showed mixed project performance in FY 2024/25, with the Constituency Industrial Development Centres achieving an 83 per cent completion rate, indicating strong budget execution. In contrast, new projects like NYOTA (9 per cent) and KJET (5 per cent) recorded low progress, pointing to planning and coordination challenges. Other initiatives like the Centre for Entrepreneurship and Financial Inclusion Fund underperformed at 8 per cent completion, while the MSME Credit Support lacked expenditure data. These gaps underscore the need for improved project management, monitoring, and alignment with BETA priorities to maximise impact.

4.6.7 The State Department for Investment Promotion

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

4.6.7.1 Budget Performance by the State Department for Investment Promotion

The original budgetary allocation to the State Department for Investment Promotion in FY 2024/2025 amounted to Kshs.4.72 billion, revised to Kshs.2.37 billion in Supplementary Estimates I, Kshs.2.72 billion in Supplementary Estimates II and Kshs.2.81 billion in Supplementary Estimates III, compared to Kshs.7.20 billion allocated in FY 2023/24.

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

The budgetary allocation was to fund one programme. Table 4.89 shows budget execution by programmes and sub-programmes under the State Department for Investment Promotion in FY 2024/2025.

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

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Investment Development and Promotion	Business Environment and Investment Promotion	1,350.18	944.58	2,294.76	1,202.02	841.71	2,043.72	89
	Investments Profiling and Development	317.88	-	317.88	315.88	-	315.88	99
	General Administration, Planning and Support Services	194.87	-	194.87	194.09	-	194.09	100
TOTAL		1,862.93	944.58	2,807.51	1,711.99	841.71	2,553.70	91

Source: The State Department for Investment Promotion

In FY 2024/25, the State Department for Investment Promotion recorded an overall absorption rate of 91 per cent, indicating moderate budget execution. While Investment Profiling and Development (99 per cent) and General Administration (100 per cent) showed strong performance, the Business Environment and Investment Promotion sub-programme, which discharges the core business of the State Department for Investment Promotion, underperformed at an absorption rate of 59 per cent. This indicated likely inefficiencies in implementing key investment initiatives. Strengthening execution capacity is essential to align with the BETA agenda and enhance Kenya's investment competitiveness.

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

Table 4.90 presents the achievements against the State Department for Investment Promotion's key performance indicators in FY 2024/2025.

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

Programme	SUB-PROGRAMME	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
Investment Development and Promotion	Business Environment and Investment Promotion	Export Processing Zone (EPZ) Gazetted Zones	No. of New gazetted zones	5	5	-
		EPZ Investments, exports and local purchases	Value of local purchases (Kshs. billion)	21.50	20	(1.50)
	Investment Profiling and Development	One Stop Centre (OSC)	Investor establishment turnaround time (days)	7	7	-

Programme	SUB-PROGRAMME	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
		Aftercare services	Number of New Investments provided with aftercare services	220	220	-
	General Administration, Planning and Support Services	Ministerial Programme review reports (PRR) developed	No. of PPR reports	1	1	-

Source: The State Department for Investment Promotion

4.6.7.4 Projects Implementation for the State Department for Investment Promotion

Table 4.91 summarises high-expenditure projects undertaken by the State Department for Investment Promotion.

Table 4.91: State Department for Investment Promotion Projects Implementation Status

Project Name (a)	Project commence date (b)	Expected Project Completion Date (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 th June 2025 (Kshs. Million) (h)	Per centage (%) of Completion
Construction of Investors' sheds EPZA	7-01-2022	30-06-26	GoK	12,900	-	-	345	3
Central Repository & Complaint Handling single window	7-01-23	8-01-27	GoK	260.5	-	-	40	15
Development of Flagship Export Processing Zones Hub, Sagana, Kirinyaga	7-1-23	30-06-27	GoK	500	175	150	260.07	52
Development of Flagship Export Processing Zones Hub, ICDC, Eldoret	7-1-23	30-06-27	GoK	500	175	150	263.48	53
Development of Flagship Export Processing Zones Hub, Delmonte (Murang'a)	7-1-23	30-06-27	GoK	500	175	150	236.70	47
Development of Flagship Export Processing Zones Hub, Nasewa, Busia)	7-1-23	30-06-27	GoK	500	175	150	316.97	63

Source: The State Department for Investment Promotion

The Development of Flagship projects for Export Processing Zones (EPZ) at Kirinyaga, Eldoret, Murang'a, and Busia showed good progress with completion rates ranging from 47 to 63 per cent, supported by steady funding and expenditure. These projects are on track and align well with efforts to boost regional industrial growth and attract investment. In contrast, the construction of investor sheds at EPZA faced timeline overruns and reflected minimal progress at only 3 per cent completion, despite being in its third year. Similarly, the Central Repository & Complaint Handling Single Window System indicated slow progress at 15 per cent completion. These lagging projects highlight the need for enhanced oversight, timely funding, and efficient execution to fully realise investment facilitation goals under the Bottom-Up Economic Transformation Agenda (BETA).

4.6.8 The State Department for the East African Community

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

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

The original budgetary allocation to the State Department for the East African Community in FY 2024/2025 amounted to Kshs.0.65 billion, revised to Kshs.0.57 billion in Supplementary Estimates I, Kshs.0.85 billion in Supplementary Estimates II and Kshs.0.84 billion in Supplementary Estimates III, compared to Kshs.0.98 billion allocated in FY 2023/24.

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

The budgetary allocation was to fund one programme. Table 4.92 shows budget execution by programmes and sub-programmes under the State Department for the East African Community in FY 2024/2025

Table 4.92: The State Department for East African Community Programme Performance

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
East African Affairs and Regional Integration	East African Customs Union	16.49	-	16.49	15.94	-	15.94	97
	East African Common Market	540.59	-	540.59	536.53	-	536.53	99
	EAC Monetary Union	22.68	-	22.68	22.97	-	22.97	101
	Management of Northern Corridor Integration	53.27	-	53.27	51.47	-	51.47	97
	General Administration, Planning and Support Services	210.68	-	210.68	209.23	-	209.23	99
Total		843.71	-	843.71	836.14	-	836.14	99

Source: The State Department for the East African Community

In FY 2024/25, the State Department for the East African Community (EAC) Affairs and Regional Integration achieved an overall absorption rate of 99 per cent, reflecting strong budget execution and alignment with regional commitments. Key sub-programmes such as the EAC Common Market and General Administration re-

corded near-full absorption at 99 per cent. At the same time, the EAC Monetary Union surpassed its allocation slightly, achieving 100 per cent. Other areas, including the East African Customs Union and Northern Corridor Integration, maintained high absorption at 97 per cent. This performance demonstrates the department's effectiveness in managing regional integration initiatives. It affirms Kenya's active participation in implementing EAC protocols, which are key to advancing regional trade, mobility, and economic cooperation in line with the Bottom-Up Economic Transformation Agenda (BETA).

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

Table 4.93 presents the achievements against the State Department for the East African Community's key performance indicators in FY 2024/2025.

Table 4.93: Non-Financial Performance by the State Department for the East African Community

Name of Programme	SUB-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
East African Affairs and Regional Integration	East African Customs Union	Regional Legislative Agenda by East Africa Legislative Assembly (EALA) Kenya Chapter	Number of Legislative policies enacted by EALA	2	1	(1)
	East African Common Markets	EAC Common Market Protocol	Number of overarching policies adopted by the EAC council	20	5	(15)
	EAC Monetary Union	Non-Tariff Barriers	No. of NTBs cumulatively resolved and eliminated	280	276	(4)
Management of Northern Corridor Integration	Administrative Services	Administrative Services	No. of M&E reports from the 14 clusters	15	6	(9)
	5. General Administration, Planning and Support Services	Planning & M&E services	Annual Work Plans	1	1	-

Source: The State Department for the East African Community

4.6.9 The State Department for Cooperatives

The State Department for Cooperatives mandate includes: Co-operative Policy; Standards and Implementation; Promotion of Co-operative Ventures; Co-operative Production and Marketing; Supervision and oversight over Co-operative Societies; Co-operative Savings, Credit and other Financial Services Policy; Co-operative Legislation and Support Services; Co-operative Education and Training; Co-operative Audit Services; and Co-operative Financing Policy. The mandate is carried out by the State Department for Cooperatives and its agencies, the Sacco Societies Regulatory Authority (SASRA), New Kenya Planters Cooperative Union (NKPCU) and New Kenya Cooperative Creameries (NKCC).

4.6.9.1 Budget Performance by the State Department for Cooperatives

The original budgetary allocation to the State Department for Cooperatives in FY 2024/2025 amounted to Kshs.8.08 billion, revised to Kshs.8.71 billion in Supplementary Estimates I, Kshs.8.34 billion in Supplementary Estimates II and Kshs.8.34 billion in Supplementary Estimates III, compared to Kshs.7.53 billion allocated in FY 2023/24.

4.6.9.2 State Department for Cooperatives Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.94 shows budget execution by programmes and sub-programmes under the State Department for Cooperatives in FY 2024/2025

Table 4.94: The State Department for Cooperatives Programme Performance

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Cooperative Development and Management	Governance and Accountability	59.10	-	59.10	59.09		59.09	100
	Cooperative Advisory Services	4,829.84	229.00	5,058.84	4,855.13	229	5,084.13	100
	Marketing, Value Addition and Research	27.95	85.00	112.95	27.44	68.79	96.23	85
	General Administration, Planning and Support Services	407.64	-	407.64	397.70		397.70	98
	Cooperative Development and Investments	-	2,700.00	2,700.00	2,700.00		2,700.00	100
Total		5,324.53	3,014.00	8,338.53	5,339.35	2,997.79	8,337.15	100

Source: The State Department for Cooperatives

The State Department for Cooperatives achieved an overall absorption rate of 100 per cent. The Cooperative Development and Investments, and Cooperative Advisory Services sub-programmes recorded the highest absorption rate at 100 per cent respectively. Conversely, the Marketing, Value Addition and Research attracted the lowest percentage of gross expenditure to the revised gross estimate at 85 per cent, indicating relatively strong performance across the sub-programmes.

4.6.9.3 Non-financial Performance by the State Department for Cooperatives

The achievements against Key Performance Indicators of the State Department for Cooperatives in FY 2024/2025 are presented in Table 4.95.

Table 4.95: Non-Financial Performance by the State Department for Cooperatives

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
Cooperative Development and Management	Governance and Accountability	Amount in Kshs. (Billion)	Regulated SACCOs' Deposits/ Savings mobilised	723	787	64
	Co-operatives Advisory Services	No. of Cooperatives	Cotton Farmers Cooperatives Registered	5,000	2,200	(2,800)
	Marketing, Value Addition & Research	Savings/ Deposits Mobilised by Cooperatives	Savings/deposits (Kshs. Bn) mobilised	1,146	1224.95	78.95
	Co-Operative Management and Investment	Enhanced Production Capacity at NKCC	Litres of Milk Processed per day ('000)	950	75	(875)

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
	General Administration, Planning & Support Services	Staff Performance appraisal system implemented	% of staff under SPAS	100	100	-

Source: The State Department for Cooperatives

4.6.9.4 Projects Implementation for the State Department for Cooperatives

Table 4.96 summarises the projects undertaken by the State Department for Cooperatives.

Table 4.96: State Department for Cooperatives Projects Implementation Status

Project Name (a)	Project commence date (b)	Expected Project Completion Date (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 th June 2025 (Kshs. Million) (h)	Per centage (%) of Completion
Acquisition of equipment and machinery, New KCC. (BETA)	2015/16	2028/29	GOK	3,025.00	-	-	2,566	85
Modernisation of New KCC Milk Factories (BETA)	2024/25	2026/27	GOK	2,200.00	500	500	500	23
Construction and Equipping of Narok milk processing plant (BETA)	2024/25	2026/27	GOK	700.00	-	-	-	-
Co-operative Management Information System	2016/17	2026/27	GOK	360.00	-	-	233	65
Revitalisation of the Coffee Industry through Coffee Co-operatives	2019/20	2028/29	GOK	7,766.50	-	-	1,114	14
Luanda Ginnery (BETA)	2020/21	2023/24	GOK	120.00	20	17	87	73
Dairy Processing (Powdered Milk) BETA	2019/20	2024/25	GOK	5,000.00	2,200	2,200	4,850	97
PAVI Cotton Farmers Cooperative Society (BETA)	2023/25	2026/27	GOK	320.00	65	52	82	26
Modernisation of New KPCU Warehouses	2023/24	2027/28	GOK	2,042.90	229	229	229	11

Source: The National Treasury & State Department for Cooperatives

In FY 2024/25, project implementation under the State Department for Co-operatives shows varied performance. The Dairy Processing (Powdered Milk) project recorded the highest at 97 per cent completion rate. Similarly, the Acquisition of Equipment for the New KCC was progressing well at a completion rate of 85 per cent, while the Co-operative Management Information System and Luanda Ginnery stand at 65 per cent and 73 per cent, respectively. In contrast, minimal progress was notable on key projects like the Modernisation of New KPCU Warehouses (completion rate of 11 per cent), the Modernisation of New KCC Milk Factories (completion rate of 23 per cent) and PAVI Cotton Farmers Co-operative Society (completion rate of 26 per cent). The Narok Milk Plant project had not commenced as at the end of FY2024/25, indicating possible inadequate

planning and lack of budgetary allocation for the project. Overall, while some projects aligned to BETA are advancing well, others require enhanced coordination, timely funding, and improved implementation to achieve intended outcomes.

4.6.10 The State Department for Tourism

The State Department for Tourism's mandate includes; Developing Tourism Policy and Standards; Development and Promotion of Tourism; Training on Tourism Services; Tourism Finance; Tourism Research and Monitoring; Protection of Tourism and Regulation; and Positioning and Marketing of Kenya to local and international Tourists. The mandate is carried out by the State Department for Tourism and its agencies, the Tourism Regulatory Authority (TRA), Tourism Research Institute (TRI), Kenya Tourism Board (KTB), Kenya Utalii College (KUC), Tourism Fund (TF), Tourism Promotion Fund, and Kenyatta International Convention Centre (KICC).

4.6.10.1 Budget Performance by the State Department for Tourism

The original budgetary allocation to the State Department for Tourism in FY 2024/2025 amounted to Kshs.10.33 billion, revised to Kshs.10.32 billion in Supplementary Estimates I, Kshs.14.47 billion in Supplementary Estimates II and Kshs.14.46 billion in Supplementary Estimates III, compared to Kshs.12.90 billion allocated in FY 2023/24.

4.6.10.2 State Department for Tourism Programmes and Sub-Programme Performance

The budgetary allocation was to fund three programmes. Table 4.97 shows budget execution by programmes and sub-programmes under the State Department for Tourism in FY 2024/2025.

Table 4.97: The State Department for Tourism Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Tourism Promotion and Marketing	Distinction Marketing	344.06	-	344.06	344.12	-	344.12	100
	Tourism Promotion	408.46	30.00	438.46	408.45	-	408.45	93
Tourism Product Development and Diversification	Niche Tourism Product Development and Diversification	5,520.10	450.00	5,970.10	5,471.46	152.83	5,624.30	94
	Tourism Infrastructure Development	6,583.58	350.00	6,933.58	5,828.41	5.17	5,833.57	84
	Tourism Training and Capacity Building	452.27	40.00	492.27	452.27	-	452.27	92
General Administration, Planning and Support Services	General Administration, Planning and Support Services	279.92	-	279.92	260.30	-	260.30	93
TOTAL		13,588.37	870.00	14,458.37	12,765.01	158.00	12,923.02	89

Source: The State Department for Tourism

The State Department for Tourism recorded an overall absorption rate of 89 per cent, with full budget absorption in the Destination Marketing sub-programme under Tourism Promotion and Marketing Programme.

However, the Tourism Infrastructure Development sub-programme had the lowest absorption at 84 per cent, significantly due to underutilization of the development budget.

4.6.10.3 Non-financial Performance by the State Department for Tourism

The achievements against Key Performance Indicators of the State Department for Tourism in FY 2024/2025 are presented in Table 4.98.

Table 4.98: Non-Financial Performance by the State Department for Tourism

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
Tourism Promotion and Marketing	Destination Marketing	Increased International Arrivals	No. Of International Arrivals	2,400,000	2,420,000	20,000
	Tourism Promotion	Quarterly tourism performance reports	Number of Quarterly tourism performance reports	4	4	-
Tourism Product Development and Diversification	Infrastructure Development	Ronald Ngala Utalii College Constructed	% Rate of Completion	100%	85.26%	(14.74%)
		Grants to Kenya Tourism Board	Amount of grants disbursed (Kshs. million)	470,000,000	470,000,000	-
	Tourism Training and Capacity Building	Kenya Utalii College Graduates (KUC)	No. of KUC graduates' certificates	853	689	(164)

Source: The State Department for Tourism

4.6.10.4 Projects Implementation for the State Department of Tourism

Table 4.99 summarises the projects undertaken by the State Department for Tourism.

Table 4.99: State Department for Tourism Projects Implementation Status

Project Name (a)	Project commence date (b)	Expected Project Completion (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 th June 2025 (Kshs. Million) (h)	Per centage (%) of Completion
Coastal Beach Management Program	7/1/2023	6/6/2032	GOK	499	30	88	88	-
National Tourism Digital Service Platform	23-07-24	25-06-30	GOK	165	25	4.80	4.80	3
Tourism Policy and Legislative Reforms	7/1/2023	6/6/2032	GOK	270.0	40	11.73	11.73	3
National Mapping and Development of Tourism Niche	23-07-24	26-06-30	GOK	500	425	9.56	9.56	1
Establishment of National Tourism Amenities	23-07-24	27-06-30	GOK	480.0	100	4.51	4.90	1

Source: The State Department for Tourism

Project performance under the State Department for Tourism in FY 2024/25 were low with all major projects recording completion rates between 0 and 4 per cent despite significant funding. The Coastal Beach Management Programme reportedly stalled due to shortfalls in funding from the Tourism Fund and Tourism Promotion Fund. Other projects, including the Tourism Digital Platform, Policy Reforms, and Tourism Amenities, showed minimal progress, mainly due to delayed start-up and weak implementation capacity. The National Mapping of Tourism Niche, despite receiving Kshs. 425 million, which achieved only 2 percent completion. The low milestones in implementing projects by the State Department of Tourism highlighted the need for improved planning and timely disbursements. They strengthened inter-agency coordination to realise tourism sector goals under the BETA agenda.

4.7. Governance, Justice, Law and Order (GJLO) Sector

4.7.1 Introduction

The Governance, Justice, Law and Order (GJLO) Sector comprises sixteen MDAs, including the State Department for Correctional Services; the State Department for Immigration and Citizen Services; the National Police Service; the State Department for Internal Security and National Administration; the State Law Office; the Judiciary; the Ethics and Anti-Corruption Commission (EACC); the Office of the Director of Public Prosecutions (ODPP); the Office of the Registrar of Political Parties (ORPP); the Witness Protection Agency (WPA); the Kenya National Commission on Human Rights (KNHCR); the Independent Electoral and Boundaries Commission (IEBC); the Judicial Service Commission (JSC); the National Police Service Commission (NPSC); the National Gender and Equality Commission (NGEC); and the Independent Policing Oversight Authority (IPOA), along with SAGAs and tribunals, each with specific functions and mandates.

The Sector creates a conducive environment for the country's economic, social, and political development, which is necessary to fulfil the Kenya Vision 2030 objectives. It comprises institutions with linkages to peace and security-building, interpretation of the law, correctional services, immigration and population management, legal advisory services to government agencies, representation of the national government in civil proceedings and matters before foreign courts and tribunals, and dispensation of justice. Further, the Sector promotes good governance and integrity and spearheads the fight against corruption, public prosecutions, registration and regulation of political parties, protection of witnesses, protection and promotion of human rights, delimitation of electoral boundaries and management of the electoral process, promotion of gender equality, and the inclusion of marginalised groups and communities.

The Sector is also responsible for developing and implementing citizenship and refugee management and immigration services, regulating the gaming industry, providing population management, eradicating drugs and substance abuse, conducting crime research, printing government documents, and overseeing policing.

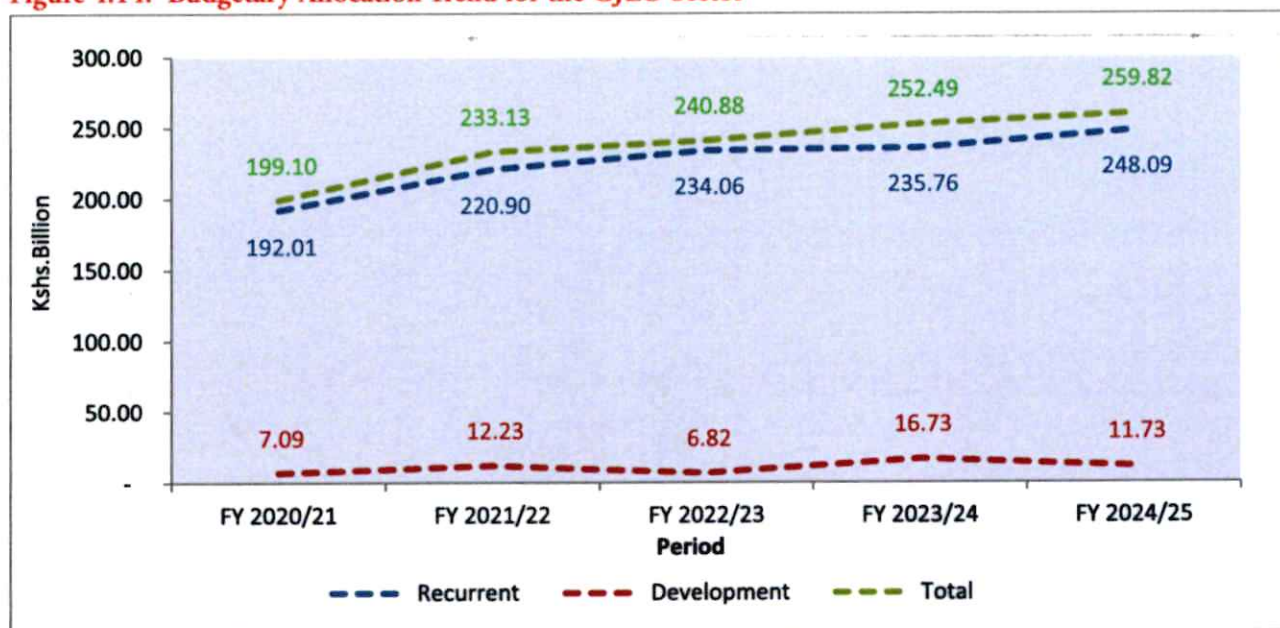
4.7.2 Budget Performance for GJLO Sector

The budgetary allocation to GJLO in FY 2024/2025 amounted to Kshs.246.42 billion, which was revised to Kshs.231.06 billion in Supplementary Budget I, Kshs.255.73 billion in Supplementary Budget II and Kshs.259.82 billion in Supplementary Budget III, compared to the Kshs.252.49 billion allocated in the financial year of 2023/2024. This amount represents 6 per cent of the revised gross national budget of Kshs.4.37 trillion and 11 per cent of the MDAs' budget of Kshs.2.38 trillion. The allocation included Kshs.11.73 billion (5 per cent) for development activities and Kshs.248.09 billion (95 per cent) for recurrent expenditure. The State Department

for National Police Service received the highest budgetary allocation of Kshs.116.64 billion (45 per cent of the Sector's budget), while the State Department for National Gender and Equality Commission had the lowest budgetary allocation of Kshs.437.70 million (less than 1 per cent of the GJLO Sector allocation).

The high allocation to the State Department for the National Police Service was due to providing security to the government's critical infrastructure and other related activities. Figure 4.14 shows the budgetary allocation trends of the GJLO Sector from FY 2020/2021 to FY 2024/25.

Figure 4.14: Budgetary Allocation Trend for the GJLO Sector

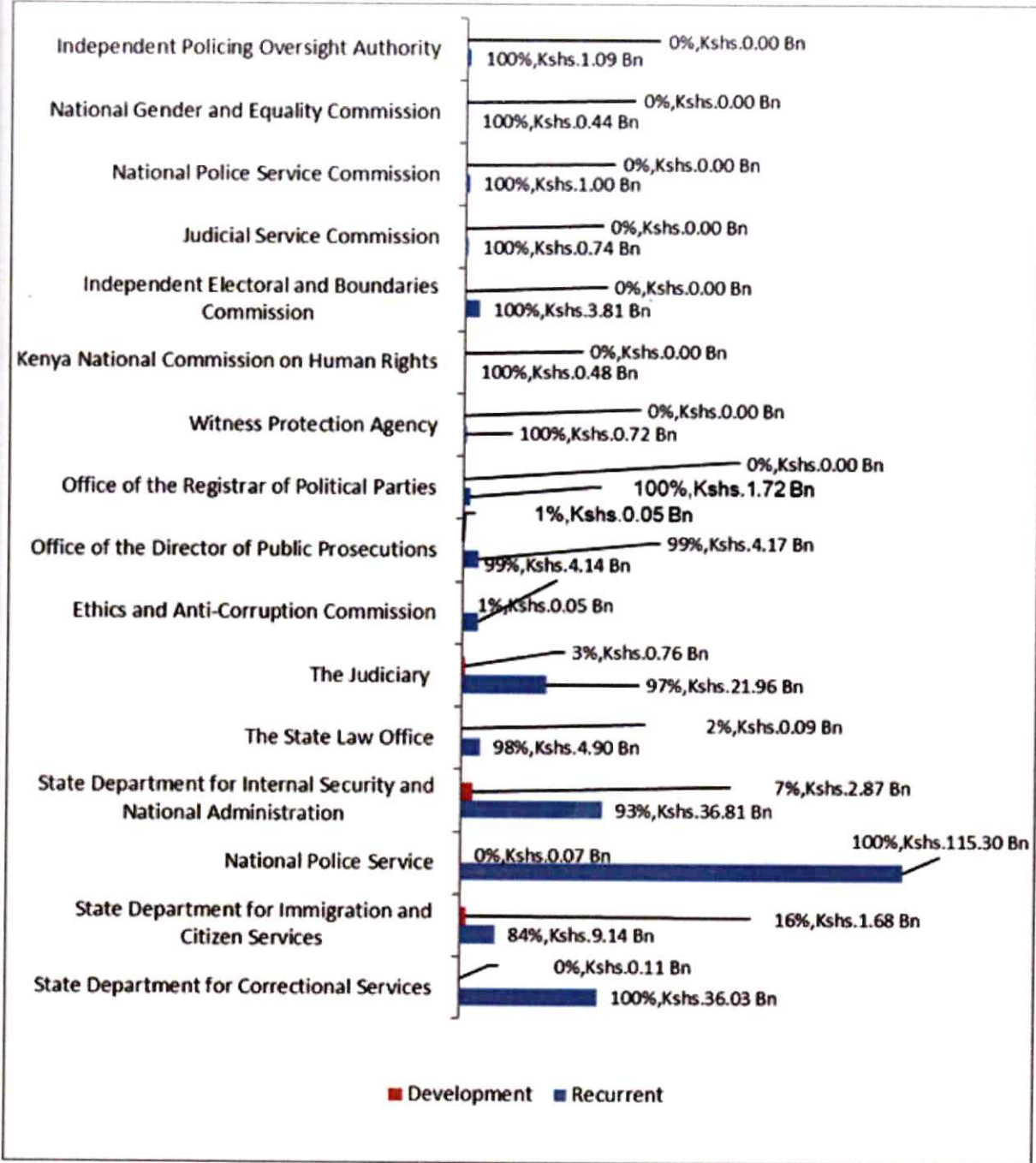


Source: National Treasury

The total exchequer issues to the GJLO Sector amounted to Kshs.248.14 billion, recording 100 per cent of the Sector's revised net estimates. Kshs.5.69 billion was for development expenditures, representing 98 per cent of development net estimates, and Kshs.242.45 billion was for recurrent activities, representing 97 per cent of recurrent revised net estimates.

In FY 2024/2025, the State Department for Internal Security and National Administration, State Department for Correctional Services and Ethics and Anti-Corruption Commission received the highest proportion of development exchequer issues to development revised net estimates at 100 per cent. Conversely, the State Law received the lowest exchequer issues at 62 per cent. With regard to recurrent exchequer issues, most MDAs within the GJLO Sector received 100 per cent of their recurrent net estimates. However, the State Law Office recorded the lowest exchequer issues, at 98 per cent. Figure 4.15 Shows the exchequer issues in the GJLO Sector in FY 2024/2025.

Figure 4.15: Exchequer Issues to the GJLO Sector



Source: National Treasury

The total expenditure for the GJLO Sector amounted to Kshs.258.45 billion, representing 99 per cent of the revised gross estimates, compared to Kshs.241.05 billion (95 per cent) recorded in FY 2023/2024. This amount comprised Kshs.11.83 billion for the development budget, representing 101 per cent of the revised gross estimate, compared to 93 per cent recorded in FY 2023/2024, and Kshs.246.62 billion for recurrent expenditure, representing 99 per cent of the revised gross estimates, compared to 96 per cent recorded in FY 2023/2024. Table 4.100 shows the GJLO sector analysis of exchequer issues and expenditure in FY 2024/2025.

Table 4.100: GJLO Sector-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross Budget	Revised Net Budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget	Revised Gross Budget	Revised Net Budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget
State Department for Correctional Services	0.11	0.11	0.11	0.11	100	100	36.05	36.05	36.03	36.03	100	100
State Department for Immigration and Citizen Services	7.10	1.70	1.68	7.36	99	104	13.12	9.15	9.14	13.16	100	100
National Police Service	0.59	0.09	0.07	0.58	88	100	116.06	116.02	115.30	115.32	99	99
State Department for Internal Security and National Administration	2.87	2.87	2.87	2.85	100	99	36.94	36.81	36.81	36.65	100	99
The State Law Office	0.14	0.14	0.09	0.12	62	84	5.58	5.02	4.90	5.48	98	98
The Judiciary	0.82	0.82	0.76	0.71	93	87	21.97	21.96	21.96	21.66	100	99
Ethics and Anti-Corruption Commission	0.05	0.05	0.05	0.05	100	100	4.16	4.14	4.14	4.12	100	99
Office of the Director of Public Prosecutions	0.05	0.05	0.05	0.04	99	85	4.18	4.17	4.17	4.22	100	101
Office of the Registrar of Political Parties	-	-	-	-	-	-	1.72	1.72	1.72	1.71	100	99
Witness Protection Agency	-	-	-	-	-	-	0.72	0.72	0.72	0.72	100	99
Kenya National Commission on Human Rights	-	-	-	-	-	-	0.49	0.49	0.48	0.49	99	100
Independent Electoral and Boundaries Commission	-	-	-	-	-	-	3.81	3.81	3.81	3.81	100	100
Judicial Service Commission	-	-	-	-	-	-	0.75	0.74	0.74	0.73	100	98
National Police Service Commission	-	-	-	-	-	-	1.01	1.01	1.00	1.00	99	99

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross Budget	Revised Net Budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget	Revised Gross Budget	Revised Net Budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget
National Gender and Equality Commission	-	-	-	-	-	-	0.44	0.44	0.44	0.44	100	100
Independent Policing Oversight Authority	-	-	-	-	-	-	1.10	1.10	1.09	1.09	99	99
Total	11.73	5.82	5.69	11.83	98	101	248.09	243.34	242.45	246.62	100	99
Sector Summary												
	Revised Gross Budget		Revised Net Budget		Exchequer Issues		Expenditure	% of Exchequer to Revised Net Budget		% of Expenditure to Revised Gross Budget		
Development	11.73		5.82		5.69		11.83	98		101		
Recurrent	248.09		243.34		242.45		246.62	100		99		
Total	259.82		249.16		248.14		258.45	100		99		

Source: MDAs and National Treasury

The State Department for Immigration and Citizen Services recorded the highest absorption of the development budget at 104 per cent, an over expenditure of 4 per cent, reportedly due to budget cuts during Supplementary III Estimates. The Office of the Director of Prosecution recorded the highest recurrent expenditure, according to gross estimates, at 100 per cent. The State Law Office recorded the lowest at 84 and 98 per cent for development and recurrent expenditure to the revised gross forecast, respectively.

4.7.3 The State Department for Correctional Services

The State Department for Correctional Services promotes Policies to reform the penal justice system. It is also tasked with developing administrative policies for institutional institutions and facilities for incarcerated minors and Probation services. The State Department for Correctional Services and its agencies, the Prison Services and Probation and Aftercare Services, carry out the mandate.

4.7.3.1 Budget Performance by the State Department for Correctional Services

The original budgetary allocation to the State Department for Correctional Services in FY 2024/2025 amounted to Kshs.35.55 billion, revised to Kshs.34.43 billion in Supplementary Estimates I, Kshs.35.86 billion in Supplementary Estimates II and Kshs.36.16 billion in Supplementary Estimates III, compared to Kshs.35.37 billion allocated in FY 2023/24.

4.7.3.2 State Department for Correctional Services Programmes and Sub-Programme Performance

The budgetary allocation was to fund three programmes. Table 4.101 shows budget execution by programmes and sub-programmes under the State Department for Correctional Services in FY 2024/ 25.

Table 4.101: The State Department for Correctional Services Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Prison Services	Offender Services	31,925.51	64.90	31,990.41	31,990.41	64.81	32,055.22	100
	Capacity Development	1,204.85	-	1,204.85	1,204.85	-	1,204.85	100
Probation and Aftercare Services	Probation Services	33,130.36	64.90	33,195.26	33,195.26	64.81	33,260.07	100
	After Care Services	2,205.02	45.10	2,250.12	2,168.77	45.03	2,213.80	98
General Administration, Planning and Support Services	Planning, Policy Coordination and Support Service	177.99	-	177.99	174.44	-	174.44	98
Total		36,052.00	110.00	36,162.00	36,033.49	109.84	36,143.33	100

Source: The State Department for Correctional Services

The analysis of the Programmes and sub-programmes showed an overall absorption rate of 100 per cent, indicating the absorption of allocated funds. Most sub-programmes nearly exhausted their budgets, which demonstrated execution across the programmes.

4.7.3.3 Non-financial Performance by the State Department for Correctional Services

Table 4.102 presents the achievement against the State Department for Correctional Services' key FY 2024/2025 performance indicators.

Table 4.102: Non-Financial Performance by the State Department for Correctional Services

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
Prison Services	Offender Services	Inmates' welfare services	Percentage of inmates provided with medical services	100	100	
		Offender rehabilitation services	Number of inmates offered formal education	6,600	3,650	(2,950)
Probation and Aftercare Services	Probation Services	Non-custodial offender supervision services	No. of offenders under Probation orders supervised	42,000	69,414	27,414
	Aftercare Services	A community-focused care model implemented	Percentage level of implementation of the developed care model	100	100	-
General Administration, Planning and Support Services	Planning Policy Coordination and Support Services	Finance and procurement services	Percentage of procurement contracts advertised and awarded	100	100	-

Source: The State Department for Correctional Services

4.7.3.4 Projects Implementation for the State Department for Correctional Services

Table 4.103 summarises some of the projects undertaken by the State Department for Correctional Services in the FY 2024/25.

Table 4.103: State Department for Correctional Services Project Implementation status

No.	Project Name (a)	Project commencement date (b)	Expected Project Duration (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 th June 2025 (Kshs. Million) (h)	Percentage (%) of Completion
1.	Construction of Probation Hostels	July-01-2024	June -30-2025	GOK	40.00	40.00	40.00	40.00	100
2.	Emergency Flood Mitigation for Prisons.	July-01-2024	June -30-2025	GOK	64.90	64.90	64.81	64.81	100

Source: The State Department for Correctional Services

Analysis of the projects' implementation status showed that the two projects were completed (100 per cent) by June 2025, indicating timely execution and effective utilisation of public resources.

4.7.4 The State Department for Immigration and Citizen Services

The State Department for Immigration and Citizen Services promotes the registration of births, deaths of persons, oversights and coordinates the Management of the National Primary Data Registers for Citizens and Foreign Nationals through the Integrated Population Registration Systems (IPRS), coordinates e-citizen services, and is also tasked with maintaining the National Master Population Register.

4.7.4.1 Budget Performance by the State Department for Immigration and Citizen Services

The original budgetary allocation to the State Department for Immigration and Citizen Services in FY 2024/2025 amounted to Kshs.14.96 billion, revised to Kshs.14.27 billion in Supplementary Estimates I, Kshs.20.12 billion in Supplementary Estimates II and Kshs.20.22 billion in Supplementary Estimates III, compared to Kshs.14.21 billion allocated in FY 2023/24.

4.7.4.2 State Department for Immigration and Citizen Services Programmes and Sub-Programme Performance

The budgetary allocation was to fund three programmes. Table 4.104 shows budget execution by programmes and sub-programmes under the State Department for Immigration and Citizen Services in FY 2024/2025.

Table 4.104: The State Department for Immigration and Citizen Services Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Migration and Citizen Services	Immigration Services	6,239.77	3,252.66	9,492.43	6,321.62	3,564.84	9,886.46	104
	Refugee Affairs	138.14	-	138.14	135.64	-	135.64	98
	E-Citizen Services	652.15	1,955.50	2,607.65	658.18	1,942.26	2,600.44	100
Population Management Services	National Registration Services	3,411.42	1,375.00	4,786.42	3,400.85	1,374.94	4,775.79	100
	Civil Registration Services	1,392.52	346.20	1,738.72	1,390.76	335.06	1,725.82	99
	Integrated Personal Registration Services	155.87	100.00	255.87	161.62	99.84	261.46	102
General Administration and Support Services	Administration and Planning	1,131.74	70.00	1,201.74	1,093.84	46.16	1,139.99	95
Total		13,121.61	7,099.36	20,220.97	13,162.50	7,363.10	20,525.60	102

Source: The State Department for Immigration and Citizen Services

The Programme and sub-programmes analysis showed that the State Department for Immigration and Citizens Services recorded an overall absorption rate of 102 per cent. Expenditure on Immigration Services sub-programmes and Integrated Personal Registration Services Sub-Programme exceeded the budgetary allocation by 104 and 102 per cent, respectively, which was attributed to budget cuts in Supplementary III on incurred expenditures.

4.7.4.3 Non-financial Performance by the State Department for Immigration and Citizen Services

Table 4.105 summarises some Key Performance indicators for the State Department for Immigration and Citizen Services in FY 2024/2025.

Table 4.105: Non-Financial Performance by the State Department for Immigration and Citizen Services

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
General Administration & Support Services	Administration and planning	Nyayo House Refurbished	Percentage Completion of funded refurbishment phases	100	25	(75)
Migration & Citizen Services Management	Immigration services	Work permits processed	Percentage of work permit applications processed	100	100	-
	e-Citizen	e-citizen services	Number of services onboarded on the e-citizen platform.	11,000	3,458	(7,542)
Population Management Services	Civil Registration Services	Civil Registration Services	Percentage of birth certificate applications processed	100	79	(21)

Source: State Department for Immigration and Citizen Services

As of 30th June 2025, most key output targets had not been met. The Nyayo House refurbishment was only 25 per cent complete, and only 3,458 out of 11,000 services had been onboarded onto the e-Citizen platform. Civil registration processing stood at 79 per cent. The depressed milestone in service delivery was inconsistent with the full utilisation of the budgets for the programmes by the State Department for Immigration and Citizen Services.

4.7.4.4 Project Implementation for the State Department for Immigration and Citizen Services

Table 4.106 summarises some of the projects undertaken by the State Department for Immigration and Citizen Services.

Table 4.106: State Department for Immigration and Citizen Services Projects Implementation Status.

Project name (a)	Project commence date (b)	Expected date of completion (c)	Source of funds (d)	Value of the project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative expenditure as of 30 th June 2025 (Kshs. Million) (h)	Percentage (%) of completion
Supplies for ID card materials	01st July 2014	30 th June 2028	GoK	31,000.00	1,375.00	1,375.00	9,606.84	31
Purchase of e-passport books	01st July 2016	30 th June 2027	GoK	15,200.00	1,582.00	2,585.16	7,079.66	47
Supplies for Passport Production	01st July 2017	30 th June 2026	GoK	7,000.00	337.50	537.65	1,394.96	20
E-Citizen	04th January 2023	30 th June 2026	GoK	21,000.00	1,955.50	1,942.30	2,169.80	10
IPRS upgrade and roll-out	01st July 2015	30 th June 2026	GoK	900.00	100.00	99.80	488.20	54

Source: The State Department for Immigration and Citizen Services

The State Department for Immigration and Citizen Services analysed the project implementation status and revealed that the Integrated Population Registration System (IPRS) upgrade and roll-out project had the highest completion rate, at 54 per cent. In comparison, the e-citizen had the lowest completion rate, at 10 per cent.

4.7.5 The National Police Service

The National Police Service promotes protecting life and property and assisting the public when in need. It is also tasked with preserving peace and preventing and detecting crime. The mandate is carried out by the National Police Service and its agencies, the Kenya Police Service, Administration Police, and Criminal Investigation Services.

4.7.5.1 Budget Performance by the National Police Service

The original budgetary allocation to the National Police Service in FY 2024/2025 amounted to Kshs.110.55 billion, revised to Kshs.108.68 billion in Supplementary Estimates I, Kshs.115.43 billion in Supplementary Estimates II and Kshs.116.64 billion in Supplementary Estimates III, compared to Kshs.113.29 billion allocated in FY 2023/24.

4.7.5.2 National Police Service Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.107 shows budget execution by programme and sub-programmes under the National Police Service in FY 2024/2025.

Table 4.107: The National Police Service Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Policing Services	General Administration	15,330.54	11.00	15,341.54	15,197.05	11.00	15,208.05	99
	Kenya Police Service	55,271.31	74.00	55,345.31	55,133.28	72.78	55,206.06	100
	Administration Police Service	25,491.64	-	25,491.64	25,341.62	-	25,341.62	99
	Criminal Investigation Services	9,836.17	500.00	10,336.17	9,758.95	499.92	10,258.87	99
	General Paramilitary Services	10,128.88	-	10,128.88	9,886.10	-	9,886.10	98
Total		116,058.55	585.00	116,643.55	115,317.01	583.70	115,900.70	99

Source: The National Police Service

Analysis of the Programme and sub-programmes showed that the National Police Service recorded an overall absorption rate of 99 per cent, indicating almost full utilisation of the allocated budget during the reporting year for both recurrent and development expenditures.

4.7.5.3 Non-financial Performance by the National Police Service

Table 4.108 summarises some Key Performance indicators for the National Police Service in FY 2024/2025.

Table 4.108: Non-Financial Performance by the National Police Service

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
Policing Services	General Administration, planning and support Services	Assorted security equipment	Percentage of targeted assorted security equipment acquired	29.93	-	(29.93)
		Planning, Monitoring & Evaluation services	Percentage Coordination of Performance Contracts	100	100	-
	Kenya Police Services	Government Vehicles compliance services	Percentage Compliance with rules regarding the use of Government vehicles	100	90	(10)
		Police Housing Services	Percentage completion of prioritised and funded construction	100	60	(40)
	Administration Police Service	Critical Infrastructure Security services	Percentage of security coverage of VIP & Vital Installations	100	100	-
		Trained serving officers	No. of officers trained	4,800	2,810	(1990)
	Criminal Investigation Services	Investigation Services	Percentage of Directives Issued on Directorate Services	100	100	-
		Specialised training services	No. of officers trained on basic investigations	480	-	(480)

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
	General-Paramilitary Service	GSU Administration Services	Percentage coordination of administrative functions	100	100	-
		In-House Training Services	No. of serving officers retrained	2,400	1,174	(1,230)

Source: National Police Service

As of 30th June 2025, the National Police Service achieved full targets in Performance Contract coordination, VIP security coverage, and administrative functions, indicating strong operational performance in key administrative and security areas. However, there were notable shortfalls in training, with the number of officers trained on basic investigations and in-house re-training. The Police Housing also recorded slow progress at 60 per cent completion.

4.7.5.4 Projects Implementation Status for the National Police Service

Table 4.109 summarises some of the projects undertaken by the National Police Service.

Table 4.109: National Police Service Projects Implementation Status

Project Name (a)	Project commence date (b)	Expected Project Completion Date (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 th June 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Police Modernisation Programme	1/7/2013	1/7/2028	GOK	143.00	11.00	11.00	42.00	29
Upgrade and Expansion of APFIS*	1/7/2023	6/30/2028	GOK	2,711.00	295.00	295.00	295.00	10
Maintenance of systems	1/1/2020	5/22/2028	GOK	571.00	205.00	182.00	493.00	86

Source: The National Treasury & National Police Service

*APFIS - Automatic Fingerprint and Palm Print Identification System

The project's implementation status revealed that the Police Modernisation Programme, initiated in 2013, merely recorded 29 per cent completion despite consistent annual budgetary support, indicating slow progress. The Upgrade and Expansion of APFIS, launched in 2023, recorded the lowest completion rate at 10 per cent.

4.7.6 State Department for Internal Security and National Administration

The State Department for Internal Security and National Administration promotes Oversight over Internal Security affairs. It is also tasked with coordinating National Government functions and services in Counties and State Functions, Government Chemist Services, Peace Building, National Cohesion and Values.

4.7.6.1 Budget Performance by the State Department for Internal Security and National Administration

The original budgetary allocation to the State Department for Internal Security and National Administration in FY 2024/2025 amounted to Kshs.35.88 billion, revised to Kshs.28.19 billion in Supplementary Estimates I,

Kshs.37.46 billion in Supplementary Estimates II and Kshs.39.81 billion in Supplementary Estimates III, compared to Kshs.41.23 billion allocated in FY 2023/24.

4.7.6.2 State Department for Internal Security and National Administration Programmes and Sub-Programme Performance

The budgetary allocation was to fund two programmes. Table 4.110 shows budget execution by programmes and sub-programmes under the State Department for Internal Security and National Administration in FY 2024/2025.

Table 4.110: State Department for Internal Security and National Administration Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration and Support Services	National Government Coordination Services	34,370.83	2,870.20	37,241.03	34,189.10	2,845.20	37,034.30	99
	Disaster Risk Reduction	40.70	-	40.70	36.70	-	36.70	90
	Peace Building, National Cohesion and Values	567.98	-	567.98	567.98	-	567.98	100
	Government Chemist Services	513.71	-	513.71	469.84	-	469.84	91
Policy Co-ordination Services	National Campaign Against Drug and Substance Abuse	968.06	-	968.06	968.06	-	968.06	100
	PBORA * Regulatory Services	298.08	-	298.08	237.98	-	237.98	80
	Crime Research	182.32	-	182.32	182.32	-	182.32	100
Total		36,941.68	2,870.20	39,811.88	36,651.97	2,845.20	39,497.17	99

Source: The State Department for Internal Security and National Administration

*PBORA – Public Benefit Organisation Regulatory Authority

Analysis of programmes and sub-programmes showed that the overall absorption rate of the budget stood at 99 per cent, reflecting high utilisation of allocated funds across programmes.

4.7.6.3 Non-financial Performance by the State Department for Internal Security and National Administration

Table 4.111 summarises some Key Performance Indicators for the State Department for Internal Security and National Administration in FY 2024/2025.

Table 4.111: Non-Financial Performance by the State Department for Internal Security and National Administration

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
General Administration and Support Services	National Government Co-ordination Services	National Government coordination services	Percentage of security operations coordinated	100	100	-
National Government Administration Field Services	Disaster Risk Reduction	Private security -Regulatory services	Number of private security firms licensed	838	15	(853)
	Peace Building, National Cohesion and Values	Disaster response coordination services	Percentage of affected families/entities supported post-disaster	100	90	(10)
		National Government Co-ordination Services	Peaceful coexistence	Percentage of County peace structures revitalised and fully operational.	100	6
	National Government Co-ordination Services			No. of public sectors audited	5	1
		National Government Co-ordination Services	National Government coordination services in the region	Percentage of security coordination in the regions	100	100
			National government administrative offices	No. of offices constructed	20	20
Policy Coordination Services	NGO Regulatory Services	PBOs' Coordination/Regulatory services	No. of PBOs sensitised on terrorism financing risks	1000	80	(920)

Source: State Department for Internal Security and National Administration

As of 30th June 2025, the Department for Internal Security and National Administration fully met targets on National Government coordination, regional coordination and construction of administrative offices. However, areas that lagged included peace building and national cohesion (6 per cent of County peace structures revitalised and fully operational), public sector security audits (one conducted out of a target of 5 audits) and regulation of Public Benefit Organisations (PBOs) (80 PBOs sensitised on terrorism financing risks against a target of 1000). This suggests a significant gap in regulatory enforcement and community-level engagement.

4.7.6.4 Project Implementation for the State Department for Internal Security and National Administration

Table 4.112 summarises some of the projects undertaken by the State Department for Internal Security and National Administration.

Table 4.112: State Department for Internal Security and National Administration Projects Implementation Status

Project Name (a)	Project commencement date (b)	Expected Project Duration (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in Q 4, FY 2024/25 (Kshs. Million) (f)	Expenditure in Q4, FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 th June, 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Construction of Sub-County Headquarters	01/7/18	7 years	GOK	7,500	30	30	30	0.4
National Police Service Modernisation Project	7/1/23	7 years	GOK	45,500	2,500	2,500	2500	5
Sirisia Deputy County Commissioner's Office	7/1/24	1 year	GOK	20	20	20	20	100
Refurbishment of Harambee House (Replacements of lifts)	7/1/24	14 years	GOK	1,007	25	25	25	2

Source: State Department for Internal Security and National Administration

The project's implementation analysis showed commendable progress on all the projects except for the construction of the Sub-County Headquarters, which began in 2018, and was already facing time overruns.

4.7.7 The State Law Office

The State Law Office promotes adherence to the law through ministries, departments, and agencies. It is also tasked with representing the national government in legal proceedings before national, regional and international courts and tribunals to which the national government is a party other than in criminal proceedings. The mandate is carried out in collaboration with its agencies through Registration Services, legislation, Treaties and Advisory Services, and Governance Reforms.

4.7.7.1 Budget Performance by The State Law Office

The original budgetary allocation to the State Law Office in FY 2024/2025 amounted to Kshs.6.98 billion, revised to Kshs.5.43 billion in Supplementary Estimates I, Kshs.5.67 billion in Supplementary Estimates II and Kshs.5.72 billion in Supplementary Estimates III, compared to Kshs.6.67 billion allocated in FY 2023/24.

4.7.7.2 The State Law Office Programmes and Sub-Programme Performance

The budgetary allocation was to fund three programmes. Table 4.113 shows budget execution by programmes and sub-programmes under the State Law Office in FY 2024/2025.

Table 4.113: The State Law Office Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Legal Services	Civil Litigation, Promotion of legal services	1,533.35	-	1,533.35	1,522.04	-	1,522.04	99
	Legislation, Treaties and Advisory Services	335.69	-	335.69	335.41	-	335.41	100
	Public Trusts and Estates Management	405.16	-	405.16	397.90	-	397.90	98
	Registration Services	682.16	-	682.16	678.25	-	678.25	99
Constitutional reforms	Anti-corruption campaign	282.57	35.00	317.57	280.68	13.92	294.60	93
	Constitutional and Legal Reforms	688.96	-	688.96	672.86	-	672.86	98
	Legal Education Training and Policy	737.58	-	737.58	707.58	-	707.58	96
General Administration, Planning and Support Services	Transformation and Public Services	152.05	-	152.05	145.05	-	145.05	95
	Administrative Services	762.62	107.00	869.62	738.34	105.33	843.67	97
Total		5,580.13	142.00	5,722.13	5,478.09	119.25	5,597.34	98

Source: The State Law Office

The analysis of programmes and sub-programmes showed that the implementation of programmes had an overall absorption rate of 98 per cent, reflecting effective budget utilisation across both recurrent and development expenditures.

4.7.7.3 Non-financial Performance by The State Law Office

Table 4.114 summarises some Key Performance Indicators for the State Law Office in FY 2024/2025.

Table 4.114: Non-Financial Performance by the State Law Office

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
Legal Services	Civil Litigation and Promotion of Legal and Ethical Standards	Civil Litigation Services	No. of cases against the government concluded	2,000	2,324	324
		Asset Recovery Services	Percentage of operationalisation of the Assets Recovery Advisory Board and completion of the delinking process	100	80	(20)
Governance, Legal Training and Constitutional Affairs	Legal Education Training and Policy	Advocates Training Program (ATP) Examination	Percentage of qualified ATP candidates gazetted for admission to the Roll of Advocates	100	100	-
	Constitutional and legal reforms	Law Review and Reform Services	Number of County offices where SLO services are decentralised	34	33	(1)

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
General Administration, Planning and Support Services	Transformation of Public Legal Services	Commercial Arbitration Services	Percentage of operationalisation of the Nairobi Centre for International Arbitration (NCIA) Arbitral Court	80	75	(5)
	Administrative Services	Administrative Support Services	Percentage of reconstruction of the State Law Office	30	70	40

Source: State Law Office

In FY2024/2025, the State Law Office's service delivery appeared satisfactory. However, sub-optimal performance was recorded in Asset recovery services, where an achievement of 80 per cent was recorded. Upscaling asset recovery services is vital, particularly in combating economic crimes.

4.7.7.4 Projects Implementation for The State Law Office

Table 4.115 summarises the projects undertaken by the State Law Office.

Table 4.115: The State Law Office Projects Implementation Status

Project Name (a)	Project commencement date (b)	Expected Project Duration (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 th June 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Refurbishment of Sheria House and the company's Registry-Nairobi	01st July 2021	5 years	GoK	285.00	52.00	52.00	137.66	48
Refurbishment of Regional Offices -Malindi	01st July 2015	10 years	GoK	108	5.00	4.98	101.95	94
Programme for Legal Empowerment & Aid Delivery in Kenya (PLEAD)	01st April 2020	5 years	Donor	289.00	35.00	13.92	133.34	46
Automation of the State Law Office Services	01st July 2023	3 years	GoK	1,650	50.00	48.35	111.92	7

Source: State Law Office

The State Law Office's analysis of the projects' implementation status indicated that the Programme for Legal Empowerment and Aid Delivery (PLEAD) in Kenya was 46 per cent complete and facing a time overrun against its target completion date of March 2025 as of the end of FY 2024/25.

4.7.8 The Judiciary

The Judiciary promotes the administration of justice and is tasked with promoting and interpreting the Constitution.

4.7.8.1 Budget Performance by The Judiciary

The original budgetary allocation to the Judiciary in FY 2024/2025 amounted to Kshs.23.74 billion, revised to Kshs.21.85 billion in Supplementary Estimates I, Kshs.22.67 billion in Supplementary Estimates II and Kshs.22.79 billion in Supplementary Estimates III, compared to Kshs.22.43 billion allocated in FY 2023/24.

4.7.8.2 The Judiciary Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.116 shows budget execution by programmes and sub-programmes under the Judiciary in FY 2024/2025.

Table 4.116: The Judiciary Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Dispensation of Justice	Access to Justice	15,232.51	816.10	16,048.61	15,160.70	495.90	15,656.61	98
	General Administration and Planning	6,736.93	-	6,736.93	6,497.44	212.53	6,709.97	100
Total		21,969.44	816.10	22,785.54	21,658.15	708.43	22,366.58	98

Source: The Judiciary

Analysis of the sub-programmes showed that the Judiciary recorded an overall absorption rate of 98 per cent, which reflected effective utilisation of budgeted resources within the justice sector.

4.7.8.3 Non-financial Performance by The Judiciary

Table 4.117 summarises some Key Performance Indicators for the Judiciary in FY 2024/2025.

Table 4.117: Non-Financial Performance by the Judiciary

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
Dispensation of Justice	Access to Justice	Cases resolved	No. of cases resolved by the Supreme Court	-	43	-
			No. of cases resolved by the Court of Appeal	-	2559	-
			No. of cases resolved by the High Court	-	44,877	-
			No. of cases resolved by the Employment and Labour Relations Court	-	4,836	-
			No. of cases resolved by the Environment and Land Court	-	7,796	-
			No. of cases resolved by Magistrates' Courts	-	264,316	-
			No. of cases resolved by Tribunals	-	8,305	-
			No. of cases resolved by Small Claims Court	-	46,213	-
			No. of cases resolved by the Kadhi Courts	-	2,845	-
		No. of court circuits conducted	No. of high court circuits conducted	5	17	12
			No. of tribunal circuits conducted	10	10	-

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
Dispensation of Justice	Access to Justice	Cases resolved	No. of cases resolved by the Supreme Court	-	43	-
			No. of cases resolved by the Court of Appeal	-	2559	-
			No. of cases resolved by the High Court	-	44,877	-
			No. of cases resolved by the Employment and Labour Relations Court	-	4,836	-
			No. of cases resolved by the Environment and Land Court	-	7,796	-
			No. of cases resolved by Magistrates' Courts	-	264,316	-
			No. of cases resolved by Tribunals	-	8,305	-
			No. of cases resolved by Small Claims Court	-	46,213	-
			No. of cases resolved by the Kadhi Courts	-	2,845	-
	General Administration and Planning	No. of court buildings/offices rehabilitated	No. of High Court buildings constructed	4	-	(4)
			No. of Magistrates' Court rehabilitated	105	14	(91)
		Automated Court Process and Services	No. of court stations on Case Tracking System (CTS)	134	134	-
			No. of Counties Implementing e-filing	47	47	-

Source: The Judiciary

Analysis of the Programme and sub-programmes showed progress in expanding access to justice and court automation. However, annual targets for cases resolved were not indicated, making it difficult to gauge the extent of achievement compared to the planned targets. Besides, no new buildings meant for High Court offices were constructed or rehabilitated in the year under consideration, although the target was four buildings.

4.7.8.4 Projects Implementation Status for The Judiciary

Table 4.118 summarises some of the projects undertaken by the Judiciary.

Table 4.118: The Judiciary Projects Implementation Status

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 th June 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Judiciary Automation (ICT)	Ongoing	Ongoing	GoK	342.5	342.5	342.29	342.29	100
Completion of Taka-ba Law Courts	13/2/2024	3 years	GoK	102.51	20.00	18.69	18.69	93
Completion of Mari-manti Law Courts	18/5/2023	1.5 years	GoK	52.61	35.00	30.82	34.81	66

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 th June 2025 (Kshs. Million) (h)	Percent- age (%) of Comple- tion
Completion of Mavoko Law Courts	7/12/2022	1.5 years	GoK	81.902	40.00	39.96	61.05	75

Source: The Judiciary

Analysis showed that all the projects exhibited strong budget absorption in FY 2024/25, exceeding 60 per cent for all the sampled projects. This reflects sound planning and timely execution of the projects.

4.7.9 The Ethics and Anti-Corruption Commission

The Ethics and Anti-Corruption Commission promotes the prevention of corruption and economic crimes and combating unethical conduct through law enforcement.

4.7.9.1 Budget Performance by the Ethics and Anti-Corruption Commission

The original budgetary allocation to the Ethics and Anti-Corruption Commission in FY 2024/2025 amounted to Kshs.4.17 billion, revised to Kshs. 4.14 billion in Supplementary Estimates I, Kshs. 4.20 billion in Supplementary Estimates II, and Kshs.4.21 billion in Supplementary Estimates III, compared to Kshs.3.98 billion allocated in FY 2023/24.

4.7.9.2 Ethics and Anti-Corruption Commission Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.119 shows budget execution by programmes and sub-programmes under the Ethics and Anti-Corruption Commission in FY 2024/2025.

Table 4.119: The Ethics and Anti-Corruption Commission Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorp- tion Rate (%)
		Recurrent	Develop- ment	Total	Recurrent	De- velop- ment	Total	
Ethics and Anti-Corruption	Ethics and Anti-Corruption	4,155.73	54.70	4,210.43	4,118.89	54.70	4,173.59	99
Total		4,155.73	54.70	4,210.43	4,118.89	54.70	4,173.59	99

Source: Ethics and Anti-Corruption Commission

The Programme and sub-programme performance analysis showed that the Ethics and Anti-Corruption Commission's budget implementation was on target, recording an overall absorption rate of 99 per cent.

4.7.9.3 Non-financial Performance by the Ethics and Anti-Corruption Commission

Table 4.120 summarises some Key Performance indicators for the Ethics and Anti-Corruption Commission in FY 2024/2025.

Table 4.120: Non-financial performance by the Ethics and Anti-Corruption Commission

PRO-GRAMME	Sub-Pro-gramme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
Ethics and Anti-Corruption	Ethics and Anti-Corruption	Anti-corruption training services	Number of persons trained on ethics and integrity	120	134	14
		Asset tracing and recovery services	Value (Kshs in billions) of illegal and unexplained assets preserved	2	9.5	7.4
		Corruption investigation services	Number of corruption and economic crimes investigations completed	424	225	(169)
		Systems review services	Number of advisories on bribery and corruption prevention undertaken	200	225	25

Source: Ethics and Anti-Corruption Commission

As of 30th June 2025, the Ethics and Anti-Corruption Commission had completed only 225 corruption and economic crimes investigations against a target of 424 investigations, implying 40 per cent underperformance. Conversely, the Commission performed higher in the rest of the key output areas, with achievements exceeding the set targets.

4.7.9.4 Projects Implementation for the Ethics and Anti-Corruption Commission

Table 4.121 summarises the projects the Ethics and Anti-Corruption Commission implemented as of 30th June 2025.

Table 4.121: Ethics and Anti-Corruption Commission Projects Implementation Status

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 th June 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Refurbishment of EACC Headquarters	FY 2018/19	6 years	GoK	828.19	54.70	54.69	165.71	20
Automation of business processes	FY 2019/20	6 years	GoK	1,599.00	-	-	19.32	1

Source: Ethics and Anti-Corruption Commission

The project's implementation status showed that the projects implemented by the Ethics and Anti-Corruption Commission had overstretched their completion timelines, most likely due to inadequate funding.

4.7.10 The Office of the Director of Public Prosecutions

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

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

The original budgetary allocation to the Office of the Director of Public Prosecutions in FY 2024/2025 amounted to Kshs.4.01 billion, revised to Kshs.3.98 billion in Supplementary Estimates I, Kshs.4.22 billion in Supplementary Estimates II and Kshs.4.23 billion in Supplementary Estimates III, compared to Kshs.4.16 billion allocated in FY 2023/24.

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

The budgetary allocation was to fund one programme. Table 4.122 shows budget execution by programmes and sub-programmes under the Office of the Director of Public Prosecutions in FY 2024/2025.

Table 4.122: The Office of the Director of Public Prosecutions' Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Public Prosecution Services	Prosecution of criminal offences	4,176.92	49.00	4,225.92	4,219.61	41.85	4,261.46	101
Total		4,176.92	49.00	4,225.92	4,219.61	41.85	4,261.46	101

Source: The Office of the Director of Public Prosecutions

Analysis of programmes and sub-programmes indicates that the Office of the Director of Public Prosecutions' budget execution was on target, recording an absorption rate of 101 per cent.

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

Table 4.123 summarises some Key Performance Indicators for the Office of the Director of Public Prosecution in FY 2024/2025.

Table 4.123: Non-financial performance by the Office of the Director of Public Prosecutions

PRO-GRAMME	Sub-Programme	Key Output	Key Performance Indicator	Annual Target (s)	Actual as of 30 th June 2025	Variance
Prosecution Criminal Offences	Prosecution Criminal Offences	Witness and victim facilitation	Percentage of eligible witnesses facilitated to attend court	100	100	-
		ODPP processes automated	Percentage automation of ODPP processes	70	80	10
		Criminal Offences Prosecuted	Number of corruption and major economic crime cases litigated	100	100	-

Source: Office of the Director of Public Prosecutions

Analysis of the Programme and sub-programmes showed that all sub-programmes either fully achieved or exceeded their set targets, reflecting effective budget execution of the programme.

4.7.10.4 Projects with Significant Expenditure for the Office of the Director of Public Prosecutions

Table 4.124 summarises the projects the Office of the Director of Public Prosecutions implemented.

Table 4.124: Office of the Director of Public Prosecutions' Projects Implementation Status

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 th June 2025 (Kshs. Million) (h)	Percentage (%) of Completion
UNFPA 8 th Country Programme on Female Genital Mutilation	FY 2019/20	5 years	Foreign	23.50	6.00	2.023	9.50	40
Uadilifu Case Management	FY 2022/23	4 years	GoK	300.00	35.00	34.99	32.07	11

Source: Office of the Director of Public Prosecutions

The project's implementation analysis shows low completion rates for the two projects.

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 original budgetary allocation to the Office of the Registrar of Political Parties in FY 2024/2025 amounted to Kshs.2.04 billion, revised to Kshs.1.93 billion in Supplementary Estimates I, Kshs.1.72 billion in Supplementary Estimates II and Kshs.1.72 billion in Supplementary Estimates III, compared to Kshs.1.46 billion allocated in FY 2023/24.

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 4.125 shows budget execution by programmes and sub-programmes under the Office of the Registrar of Political Parties in FY 2024/2025.

Table 4.125: The Office of the Registrar of Political Parties Programme Performance

Programme	Sub-Programme	Revised Estimates III (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	484.19	-	484.19	469.87	-	469.87	97
	Funding of Political Parties	1,228.30	-	1,228.30	1,228.30	-	1,228.30	100
	Political Parties Liaison Committee	11.32	-	11.32	11.25	-	11.25	99

Programme	Sub-Programme	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Total		1,723.81	-	1,723.81	1,709.42	-	1,709.42	99

Source: The Office of the Registrar of Political Parties

Analysis of programmes and sub-programmes indicated that the Office of the Registrar of Political Parties executed the budget on target, recording an absorption rate of 99 per cent.

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

Table 4.126 summarises some Key Performance indicators for the Office of the Registrar of Political Parties in FY 2024/2025.

Table 4.126: Non-financial performance by the Office of Registrar of Political Parties

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
Registration, Regulation and Funding of Political Parties	Registration and Regulation of Political Parties	Political Parties Registration Services	Percentage of applications for complete registration processed	100	100	-
		Oversight of Political Parties' compliance with the Political Parties Act, Cap. 7D.	No. of political parties supervised to ensure compliance with the Political Parties Act, Cap 7D	92	91	(1)
			Amount of money disbursed to political parties (Kshs. Million)	1,428.30	1,160.57	(267.73)
	Political Parties Liaison Committee	Tripartite Administrative Services	No. of consultative dialogue forums held at the national level	4	2	(2)
			No. of consultative dialogue forums held at the county level	4	-	(4)

Source: Office of the Registrar of Political Parties

In the year under review, core functions in registration, compliance oversight, and financial sensitisation for political parties were fully actualised. However, consultative engagement fell short, with none held at the county level, reflecting a gap in stakeholder engagement and grassroots political dialogue.

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 original budgetary allocation to the Witness Protection Agency in FY 2024/2025 amounted to Kshs.0.74 billion, revised to Kshs.0.70 billion in Supplementary Estimates I, Kshs.0.72 billion in Supplementary Estimates II and Kshs.0.72 billion in Supplementary Estimates III, compared to Kshs.0.79 billion allocated in FY 2023/24.

4.7.12.2 Witness Protection Agency Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.127 shows budget execution by programmes and sub-programmes under the Witness Protection Agency in FY 2024/2025.

Table 4.127: The Witness Protection Agency Programme and Sub-Programme Performance

Programme	Sub-Programme	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Witness Protection Programme	Witness Protection Programme	720.13	-	720.13	715.28	-	715.28	99
Total		720.13	-	720.13	715.28	-	715.28	99

Source: The Witness Protection Agency

Analysis of the Programme and sub-programme performance showed good progress on budget implementation by the Witness Protection Agency, as demonstrated by 99 per cent absorption.

4.7.12.3 Non-financial Performance by the Witness Protection Agency

Table 4.128 summarises some Key Performance indicators for the Witness Protection Agency in FY 2024/2025.

Table 4.128: Non-financial performance by the Witness Protection Agency

Programme	Sub-Programme	Key Output	Key Performance Indicator	Quarter two Target(s)	Actual as of 30 th June 2025	Variance
Witness Protection	Witness Protection	Witness Protection Services	Safety and security of protected persons provided	100	100	-
			Resettlement of protected persons	100	100	-
			Respond to the applicants and referral authorities on admission, deferral and declination of application (No. of days)	30	26.69	(3.31)

Source: Witness Protection Agency

Analysis of the Witness Protection Programme showed that it achieved all core service delivery targets, including full provision of safety, security, and resettlement for protected persons. The programme also exceeded expectations by responding to applications within an average of 27 days, ahead of the 30-day target, demonstrating operational efficiency and effectiveness.

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 original budgetary allocation to the Kenya National Commission on Human Rights in FY 2024/2025 amounted to Kshs.478.07 million, revised to Kshs.478.04 million in Supplementary Estimates I and Supplementary Estimates II, respectively and Kshs.486 million in Supplementary Estimates III, compared to Kshs.539.80 million allocated in FY 2023/24.

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

The budgetary allocation was to fund one programme. Table 4.129 shows budget execution by programmes and sub-programmes under the Kenya National Commission on Human Rights in FY 2024/2025.

Table 4.129: The Kenya National Commission on Human Rights Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Revised Estimates III (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	486.00	-	486.00	485.62	-	485.62	100
Total		486.00	-	486.00	485.62	-	485.62	100

Source: Kenya National Commission on Human Rights

Analysis of Programmes and sub-programmes showed that the promotion, protection, and observation of human rights sub-programmes had an absorption rate of 100 per cent.

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

Table 4.130 summarises some Key Performance indicators by the Kenya National Commission on Human Rights in FY 2024/2025.

Table 4.130: Non-financial performance by the National Commission on Human Rights

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
Protection and Promotion of Human Rights	Complaints, Investigations and Redress	Human Rights Protection and Promotion Services	Per cent of cases received and processed	100	100	-
			Number of state actors trained on economic and social rights	110	85	(25)
		Human rights standards and principles compliance services provided	Number of institutions audited for compliance with human rights standards	35	35	-

Source: Kenya National Commission on Human Rights

In the period under review, the human rights programme fully processed complaints and cases received, indicating strong redress mechanisms. However, state actors' economic and social rights training was below target, with only 85 out of 110 state actors trained.

4.7.14 The Independent Electoral and Boundaries Commission

The Independent Electoral and Boundaries Commission promotes the conduct or supervision of referenda and elections to any office established by the Constitution and any other polls 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 original budgetary allocation to the Independent Electoral and Boundaries Commission in FY 2024/2025 amounted to Kshs.3.76 billion, revised to Kshs.3.82 billion in Supplementary Estimates I, Kshs.3.85 billion in Supplementary Estimates II, and Kshs.3.81 billion in Supplementary Estimates III, compared to Kshs.4.78 billion allocated in FY 2023/24.

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

The budgetary allocation was to fund two programmes. Table 4.131 shows budget execution by programmes and sub-programmes under the Independent Electoral and Boundaries Commission in FY 2024/2025.

Table 4.131: The Independent Electoral and Boundaries Commission Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Management of the Electoral Process	Administrative Planning and Financial Services	3,108.95	-	3,108.95	3,108.64	-	3,108.64	100
	Voter Registration and Electoral Operations	198.87	-	198.87	198.87	-	198.87	100
	Voter Education and Partnership	38.40	-	38.40	36.83	-	36.83	96
	Electoral Information and Communication Technology	430.54	-	430.54	430.29	-	430.29	100
Delimitation of Electoral Boundaries	Delimitation of Electoral Boundaries	33.98	-	33.98	33.98	-	33.98	100
Total		3,810.73	-	3,810.73	3,808.61	-	3,808.61	100

Source: Independent Electoral and Boundaries Commission

Analysis of the Programme and sub-programme performance showed good progress on budget implementation by the Independent Electoral and Boundaries Commission, as demonstrated by 100 per cent absorption.

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

Table 4.132 summarises some Key Performance indicators for the Independent Electoral and Boundaries Commission in FY 2024/2025.

Table 4.132: Non-financial performance by the Independent Electoral and Boundaries Commission

Programme	Sub-programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
Management of the Electoral Process	Electoral Information and Communication Technology	Electronic collation, transmission and tallying of electoral data operationalised	Percentage of voters in the electronic register	100	100	-
			Percentage of results electronically transmitted and tallied	100	-	(100)
	Voter Registration and Electoral Operations	Register of voters	Number of newly registered voters	0.3MN	-	(0.3MN)
	General Administration, Planning, and	Compliance with data protection	Number of policies developed	1	-	(1)
	Support Services	Compliance with Public Finance Management Act (PFMA) and Public Procurement and Asset Disposal Act (PPADA)	Number of compliance reports	9	9	-
Delimitation of Electoral Boundaries	Delimitation of Electoral Boundaries	Boundaries delimitation	Percentage of Electoral Boundaries disputes resolved	100	-	(100)
			The number of administrative boundaries updated	47	-	(47)

Source: Independent Electoral and Boundaries Commission

The Independent Electoral and Boundaries Commission’s service delivery was not good in FY 2024/25. This was occasioned by a lack of Commissioners, which slowed the execution of the Commission’s key mandate.

4.7.15 The Judicial Service Commission

The Judicial Service Commission advocates for the independence and accountability of the Judiciary to ensure 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 2024/2025 was Kshs.902.90 million, revised to Kshs.660.11 million in Supplementary Estimates I, Kshs.759.10 million in Supplementary Estimates II and Kshs.747.07 million in Supplementary Estimates III, compared to Kshs.896.60 million allocated in FY 2023/24.

4.7.16 Judicial Service Commission 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 Judicial Service Commission in FY 2024/2025.

Table 4.133: The Judicial Service Commission Programme and Sub-Programme Performance

Programme	Sub-Programme	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Judicial Oversight Services	Administration and Judicial Services	515.80	-	515.80	508.56	-	508.56	99
	Judiciary Training	231.26	-	231.26	224.10	-	224.10	97
Total		747.07	-	747.07	732.67	-	732.67	98

Source: Judicial Service Commission

The Judicial Oversight Services programme had a revised budget of Kshs.747.07 million for recurrent expenses, with no development funds allocated, achieving an overall absorption rate of 98 per cent.

4.7.16.1 Non-financial Performance by the Judicial Service Commission

Table 4.134 summarises some Key Performance indicators for the Judicial Service Commission in FY 2024/2025.

Table 4.134: Non-financial performance by the Judicial Service Commission

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
Judicial Oversight	Administration and Judicial Services	Petitions against judges and complaints against Judicial officers and Staff	Percentage of petitions heard and determined	100	50	(50)
			Percentage of complaints determined	100	50	(50)
	Judicial Training	Kenya Judiciary Academy (KJA) organisation structure and staff establishment reviewed and implemented	Percentage of KJA organogram reviewed optimal staffing levels	100	50	(50)
			Annual training master calendar developed and implemented	No. of calendars	1	1

Source: The Judicial Service Commission

As of 30th June 2025, the Judicial Service Commission achieved only 50 per cent of its annual targets in determining petitions, complaints, and reviewing the KJA organogram, indicating significant delays in judicial oversight and institutional strengthening. However, the training master calendar was fully implemented, reflecting good progress in capacity-building efforts.

4.7.17 The National Police Service Commission

The National Police Service Commission promotes recruiting and appointing persons to hold or act in offices within the service. It is also tasked with confirmation of 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.

4.7.17.1 Budget Performance by the National Police Service Commission

The original budgetary allocation to the National Police Service Commission in FY 2024/2025 amounted to Kshs.1.13 billion, revised to Kshs.1.01 billion in Supplementary Estimates I and Supplementary Estimates II and Kshs.1.01 billion in Supplementary Estimates III, compared to KShs.1.18 billion allocated in FY 2023/24.

4.7.17.2 National Police Service Commission Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.135 shows budget execution by programmes and sub-programmes under the National Police Service Commission in FY 2024/2025.

Table 4.135: The National Police Service Commission Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
National Police Service Human Resource Management	Human Resource Management	681.16	-	681.16	675.64	-	675.64	99
	Counselling Management Services	140.46	-	140.46	139.50	-	139.50	99
	Administration and Standard Setting	185.45	-	185.45	184.85	-	184.85	100
Total		1,007.07	-	1,007.07	999.98	-	999.98	99

Source: The National Police Service Commission

Analysis of the Programme and sub-programme performance showed good progress on budget implementation by the National Police Service Commission, as demonstrated by an absorption rate of 99 per cent.

4.7.17.3 Non-financial Performance by the National Police Service Commission

Table 4.136 summarises some Key Performance indicators for the National Police Service Commission in FY 2024/2025.

Table 4.136: Non-financial performance by the National Police Service Commission

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
National Police Service Human Resource Management	Human Resource Management	Recruitment and Appointment Services	Number of police officers recruited and confirmed	5,000	-	(5,000)
		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	1	-	(1)
	Administration and Standards Setting	Administration Services	Number of National Police Service compliance audit reports	2	-	(2)
			Percentage of complaints received and processed (51 cases)	100	100	-

Source: National Police Service Commission

As of 30th June 2025, the National Police Service met targets in disciplining officers, counselling, and processing complaints. However, no new police officers were recruited. Yet, the current ratio of the police officers to Kenya's population is way below the United Nations (UN) recommended ratio of 1 officer per 450 citizens. Additionally, no counselling unit was operationalised, and no compliance audit reports were produced, indicating gaps in administrative oversight.

4.7.18 The National Gender and Equality Commission

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

4.7.18.1 Budget Performance by the National Gender and Equality Commission

The original budgetary allocation to the National Gender and Equality Commission in FY 2024/2025 was Kshs.435.81 million, revised to Kshs.417.70 million in Supplementary Estimates I, Kshs.437.70 million in Supplementary Estimates II and Kshs.437.70 million in Supplementary Estimates III, compared to Kshs.440.29 million allocated in FY 2023/24.

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

The budgetary allocation was to fund one programme. Table 4.137 shows budget execution by programmes and sub-programmes under the National Gender and Equality Commission in FY 2024/2025.

Table 4.137: The National Gender and Equality Commission Programme and Sub-Programme Performance

Programme	Sub-Programmes	Revised Estimates III (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	16.06	-	16.06	16.01	-	16.01	100
	Mainstreaming and Coordination	38.68	-	38.68	38.60	-	38.60	100
	Public Education Advocacy and Research	35.11	-	35.11	35.10	-	35.10	100
	General Administration and Planning and Support Services	347.85	-	347.85	347.27	-	347.27	100
Total		437.70	-	437.70	436.99	-	436.99	100

Source: National Gender and Equality Commission

Analysis of the Programme and sub-programmes showed an impressive performance on budget implementation by the National Gender and Equality Commission, as demonstrated by an absorption of 100 per cent across all sub-programmes.

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

Table 4.138 summarises some Key Performance indicators by the National Gender and Equality Commission in FY 2024/2025.

Table 4.138: Non-financial performance by the National Gender and Equality Commission

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
Promotion of Gender Equality and Freedom from Discrimination	Legal Compliance and Redress	Technical support services on gender and inclusion to both levels of government	Number of status reports on gender and inclusion	1	1	-
			Percentage of complaints processed	100	90	(10)
	Mainstreaming and Coordination	Gender Equality and Inclusion Promotion Services	Percentage of government agencies complying with the requirement of not more than two-thirds requirement	100	90	(10)
			Percentage of government agencies complying with 5% requirements for PWD	100	6	(94)
			No. of fora on public awareness on equality and inclusion held	5	32	27

Source: National Gender and Equality Commission

Analysis of the Programme and sub-programmes revealed that Public Education, Advocacy, and Research surpassed targets in delivering technical support and conducting public awareness forums on gender and inclusion. However, only 6 per cent of complaints were processed against a target of 100 per cent. At the same time, non-compliance by government agencies with gender representation and disability inclusion requirements highlighted a significant enforcement gap.

4.7.19 The Independent Policing Oversight Authority

The Independent Policing Oversight Authority promotes accountability of the Police to the public in performing their functions. It is also tasked with giving effect to the provision of Article 244 of the Constitution that the Police shall strive for professionalism and discipline, promote and practice transparency and accountability, and ensure independent oversight of the handling of complaints by the National Police Service.

4.7.19.1 Budget Performance by the Independent Policing Oversight Authority

The original budgetary allocation to the Independent Policing Oversight Authority in FY 2024/2025 was Kshs.1.11 billion, revised to Kshs.1.09 billion in Supplementary Estimates I, Kshs.1.11 billion in Supplementary Estimates II and Kshs.1.10 billion in Supplementary Estimates III, compared to Kshs.1.05 billion allocated in FY 2023/24.

4.7.19.2 Independent Policing Oversight Authority Programme and Sub-Programmes Performance

The budgetary allocation was to fund one programme. Table 4.139 shows budget execution by programmes and sub-programmes under the Independent Policing Oversight Authority in FY 2024/2025.

Table 4.139: The Independent Policing Oversight Authority Programme and Sub-Programme Performance

Programme	Sub-Programme	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Policing Oversight Services	Policing Oversight Services	1,101.62	-	1,101.62	1,093.51	-	1,093.51	99
Total		1,101.62	-	1,101.62	1,093.51	-	1,093.51	99

Source: Independent Policing Oversight Authority

Analysis of the Programme and sub-programmes showed that the Policing Oversight Services sub-programme recorded an absorption rate of 99 per cent.

4.7.19.3 Non-financial Performance by the Independent Policing Oversight Authority

Table 4.140 summarises some Key Performance indicators for the State Department for Independent Policing Oversight Authority in FY 2024/2025.

Table 4.140: Non-financial performance by the Independent Policing Oversight Authority

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
Policing Oversight Services	Policing Oversight Services	Complaints received and processed within the time	The proportion of complaints received and cleared within time	3,000	4,495	1,495
		Investigations conducted and finalised	The number of targeted investigations finalised	720	560	(160)
			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	15	6

Source: Independent Policing Oversight Authority

In the FY 2024/25, Policing Oversight Services exceeded their target for the proportion of complaints received. However, only 560 investigations out of a target of 720 were conducted and finalised. Despite this shortfall, all completed investigation files were submitted to ODPP promptly. Fifteen dialogue sessions were held with the National Police Service, demonstrating a commitment to enhancing collaboration and improving policing.

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 Re-

ferral 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, 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 budgetary allocation to the Health Sector in FY 2024/2025 amounted to Kshs.127.17 billion, revised to Kshs.118.86 billion in Supplementary Budget I, Kshs.136.08 billion in Supplementary Budget II and Kshs.135.19 billion in Supplementary Budget III, compared to the Kshs.134.76 billion allocated in FY 2023/2024. This amount represents 3 per cent of the gross national budget of Kshs.4.37 trillion and 6 per cent of the MDAs’ budget of Kshs.2.38 trillion. The allocation included Kshs.30.95 billion (23 per cent) for development activities and Kshs.104.24 billion (77 per cent) for recurrent expenditure. The State Department for Medical Services received the highest budgetary allocation of Kshs.102.72 billion (76 per cent of the Sector’s budget), while the State Department for Public Health and Professional Standards was allocated Kshs.32.47 billion (24 per cent of the Health Sector allocation).

The high allocation to the State Department for Medical Services was due to the high budget allocation to the National Referral Services subprogramme. Figure 4.13 shows the budgetary allocation trends of the Health Sector from FY 2020/2021 to FY 2024/2025.

Figure 4.16: Budgetary Allocation Trend for the Health Sector

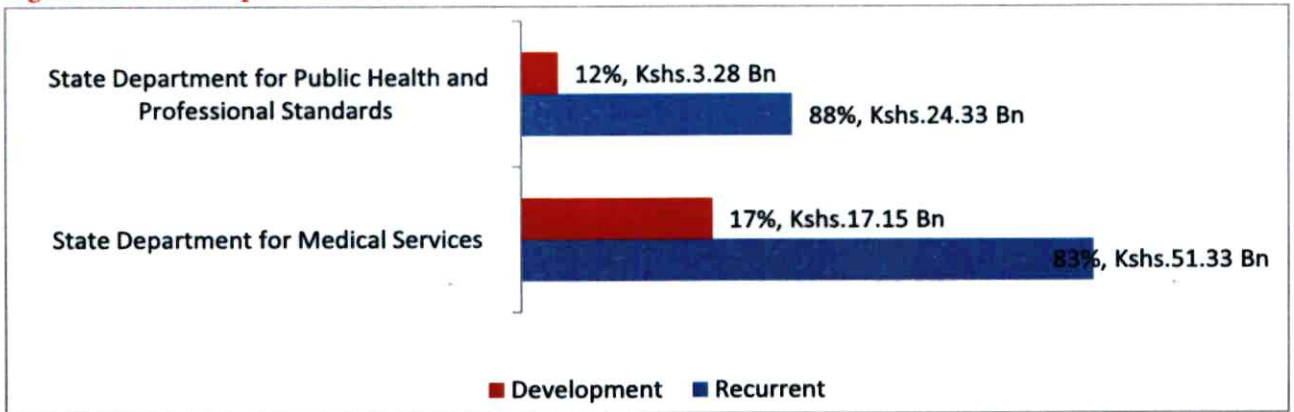


Source: National Treasury

The total exchequer issues to the Health Sector amounted to Kshs.90.36 billion, representing 96 per cent of the Sector’s revised net estimates. This amount comprised Kshs.20.43 billion for development expenditure, representing 86 per cent of development revised net estimates, and Kshs.69.93 billion for recurrent activities, representing 100 per cent of recurrent revised net estimates.

Figure 4.14 shows the exchequer issues in the Health Sector in FY 2024/2025.

Figure 4.17: Exchequer Issues to the Health Sector



Source: National Treasury

The total expenditure for the Health Sector amounted to Kshs.101.16 billion, representing 75 per cent of the revised gross estimates, compared to Kshs.103.79 billion (77 per cent) recorded in FY 2023/2024. This amount comprised Kshs.25.59 billion for the development budget representing an absorption rate of 83 per cent, compared to 95 per cent (Kshs.43.95 billion) recorded in FY 2023/2024, and Kshs.75.56 billion for recurrent expenditure representing 73 per cent of the revised gross recurrent estimates, compared to 68 per cent (Kshs.60.19 billion) recorded in FY 2023/2024.

Table 4.141 shows the Health Sector analysis of exchequer issues and expenditure in FY 2024/2025.

Table 4.141: Health Sector-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross estimates	Revised Gross estimates	Revised Net estimates	% of Exchequer Issues to Revised Net Estimates	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross estimates
State Department for Medical Services	26.26	19.01	17.15	22.07	90	84	76.47	50.64	50.63	51.33	100	67
State Department for Public Health and Professional Standards	4.69	4.68	3.28	3.52	70	75	27.78	19.53	19.30	24.23	99	87
Total	30.95	23.69	20.43	25.59	86	83	104.24	70.17	69.93	75.56	100	72
Sector Summary												
	Revised Gross Estimates		Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates			% of Expenditure to Revised Gross estimates			
Development	30.95		23.69	20.43	25.59	86			83			
Recurrent	104.24		70.17	69.93	75.56	100			72			
Total	135.19		93.86	90.36	101.16	96			75			

Source: MDAs and National Treasury

The State Department for Medical Services recorded the highest absorption of the development budget at 84 per cent and the lowest on the recurrent budget at 67 per cent. In comparison, the State Department for Public Health and Professional Standards recorded the highest absorption on the recurrent budget at 87 per cent and the lowest on development at 75 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 Immunisation and Reproductive Health Policy and Management. The mandate is carried out by the State Department for Medical Services and its agencies; The Social Health Insurance Fund (SHIF), Kenya Medical Supplies Authority (KEMSA), Kenyatta National Hospital, Moi Teaching Referral Hospital, National Syndemic Diseases Control Council and Kenya Medical Research Institute (KEMRI)

4.8.3.1 Budget Performance by the State Department for Medical Services

The original budgetary allocation to the State Department for Medical Services in FY 2024/2025 amounted to Kshs.98.98 billion, revised to Kshs.91.98 billion in Supplementary Estimates I, Kshs.103.57 billion in Supplementary Estimates II and Kshs.102.72 billion in Supplementary Estimates III, compared to Kshs.105.65 billion allocated in FY 2023/24.

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

The budgetary allocation was to fund four programmes. Table 4.142 shows budget execution by programmes and sub-programmes under the State Department for Medical Services in FY 2024/2025

Table 4.142: Programme and Sub-Programme Performance - the State Department for Medical Services

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
National Referral & Specialised Services	National Referral Services	44,390.95	825.62	45,216.57	24,923.10	761.11	25,684.21	57
	Forensic and Diagnostics	-	-	-	-	-	-	-
	Health Products and Technologies	6,684.44	1,397.00	8,081.44	1,945.34	1,265.10	3,210.44	40
	Health Infrastructure and Equipment (Specialised Medical Equipment)	-	3,215.02	3,215.02	-	3,167.84	3,167.84	99
	National Blood Transfusion Service	263.30	300.00	563.30	259.21	297.90	557.11	99
Curative & Reproductive maternal Newborn Child Adolescent Health (RMNCAH)	Reproductive Maternal Newborn Child Adolescent Health (RMNCAH)	135.18	4,757.00	4,892.18	85.35	2,995.90	3,081.25	63
	Immunization Management	42.11	9,416.89	9,459.00	65.45	7,904.57	7,970.02	84
	Communicable Disease Control	1,265.05	3,920.96	5,186.01	1,273.70	3,305.66	4,579.36	88

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
	Non-Communicable Disease Prevention and Control	280.62	265.00	545.62	279.34	258.20	537.54	99
Health Research and Innovations	Health Innovations	281.50	50.00	331.50	281.50	8.63	290.13	88
	Medical Research	2,843.95	60.00	2,903.95	2,623.95	60.00	2,683.95	92
General Administration	Social Protection in Health	16,720.94	2,049.00	18,769.94	16,042.70	2,048.95	18,091.65	96
	Finance and Planning	160.30	-	160.30	160.21	-	160.21	100
	General Administration & Human Resource Management & Development	3,399.08	-	3,399.08	3,388.97	-	3,388.97	100
TOTAL		76,467.42	26,256.49	102,723.91	51,328.83	22,073.86	73,402.69	71

Source: The State Department for Medical Services

The State Department for Health utilised 71 per cent of its Kshs.102.72 billion budget, reflecting moderate performance with significant variation across programmes. High-performing areas such as General Administration, Non-Communicable Disease Control, Medical Research, and National Blood Transfusion Service demonstrated strong fund absorption, with rates between 92 and 100 per cent, indicating effective financial management and implementation. However, critical service areas like National Referral Services and Health Products and Technologies lagged, with 57 and 40 per cent absorption rates pointing to execution bottlenecks. These gaps, especially in referral services and essential health technologies, underscore the need for improved planning, timely procurement, and enhanced oversight to accelerate service delivery and optimise health outcomes.

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

Table 4.143 summarises some Key Performance indicators for the State Department for Medical Services in FY 2024/2025.

Table 4.143: Non-Financial Performance by the State Department for Medical Services

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
National Referral Facilities and Specialised Services	National Referral and Specialised Health Services	Specialised health care services	Number of oncology sessions on (Chemotherapy and radiotherapy)	40,574	22,873	(17,701)
			Number of minimally invasive surgeries done	2,003	1,559	(444)
			Number of other cardiothoracic surgeries conducted	1,250	1,045	(205)
	Health Products & Technologies	Health Products & technologies availed	Percentage of order fill rate for HPTs	90	167	77
			Order turnaround time(days) PHFs	7	69	62

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
		Expansion and Operationalisation of Mombasa Regional Distribution Centre	Percentage of Completion of Mombasa Regional Distribution Centre	100	60	(40)
	Health Infrastructure and Equipment	Health Infrastructure Management	Percentage of Public hospitals equipped with MES equipment achieving an uptime of 95%	100	80	20
Curative and RMNCAH	Communicable disease control	HIV Prevention and Management Services	Number of condoms distributed in non-health settings	6,692,400	7,135,484	443,084
			Proportion of counties visualising real-time HIV and Health Dashboards through Situation Room for decision making	67	142	75
	Non-communicable diseases prevention and control	Partnerships in cancer prevention and control	Number of MDAs trained to implement workplace cancer prevention and control programs	88	180	92
Health Research and Innovations	Health Innovations	Human vaccine Fill and Finish facility established	Percentage completion rate of human vaccine fill-and-finish facility	60	128	68
		Technology transfer of HPTs acquired	Number of technology transfer agreements	1	9	8
	Medical Research	Research and innovation	Number of Diagnostic kits produced	189,511	113,183	(76,328)
			Number of Specialised laboratory tests conducted	1,019,944	622,443	(397,501)
		Partnerships & Collaborations established	Number of partnerships and collaborations	86	86	-

Source: State Department for Medical Services

4.8.3.4 Project Implementation for the State Department for Medical Services

Table 4.144 summarises the projects undertaken by the State Department for Medical Services in FY 2024/2025.

Table 4.144: State Department for Medical Services Projects Implementation

Project Name (a)	Project commence date (b)	Expected date of Completion (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 th June 2024 (Kshs. Million) (h)	Percentage of Completion
Special Global Fund HIV Grant NFM3-NASCOP	1/7/2021	6/30/2028	GOK and Foreign	37,641	949.11	215.90	215.90	1
Primary Health Care in the Devolved Context	7/1/2021	6/30/2026	Foreign	2,935	488	-	1,205.00	41
Vaccines Programme	7/2/2015	6/2/2028	GOK and Foreign	88,889	5,557.00	5,556.00	55,656.00	63
Kenya COVID-19 Emergency Response Project	2/1/2020	6/30/2025	Foreign	25,700	3,739.89	3,761.23	12,905.00	50

Project Name (a)	Project commence date (b)	Expected date of Completion (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 th June 2024 (Kshs. Million) (h)	Percentage of Completion
Refurbishment/ Renovation and Re- placement of Obsolete Equipment - KNH	1/7/2021	6/30/2027	GOK	8,059	249.00	249.00	1,949.00	24

Source: The National Treasury & State Department for Medical Services

The analysis reveals significant variance in project performance and fund utilisation. The Vaccines Programme and Kenya COVID-19 Emergency Response Project show strong fund absorption and steady progress at 63 per cent and 50 per cent completion, respectively, with near-perfect alignment between funding and expenditure. In contrast, the Special Global Fund HIV Grant NFM3 is notably underperforming, with only 1 per cent completion despite substantial funding, indicating serious implementation challenges. Similarly, the Primary Health Care Project shows 41 per cent overall progress, yet reports zero expenditure in FY 2024/25, suggesting delayed activity execution. While some projects demonstrated effective financial management, others required urgent attention to address underutilisation and low progress.

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

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

The original budget allocated to the State Department for Public Health and Professional Standards in FY 2024/2025 amounted to Kshs.28.19 billion, revised to Kshs.26.87 billion in Supplementary Estimates I, Kshs.32.51 billion in Supplementary Estimates II and Kshs.32.47 billion in Supplementary Estimates III, compared to Kshs.29.11 billion allocated in FY 2023/24.

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

The budgetary allocation was to fund four programmes. Table 4.145 shows budget execution by programmes and sub-programmes under the State Department for Public Health and Professional Standards in FY 2024/2025.

Table 4.145: The State Department for Public Health and Professional Standards Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Preventive and Promotive Services	Communicable Disease Control	197.81	3,888.56	4,086.37	196.95	2,735.35	2,932.30	72
	Disease Surveillance and Epidemic Response	585.52	-	585.52	553.73	-	553.73	95
	Public Health Services	1,461.31	27.50	1,488.81	1,200.50	19.21	1,219.71	82
	Radiation Safety and Nuclear Security	208.81	75.00	283.81	158.81	75.00	233.81	82
	Primary Health Care	3,306.50	40.00	3,346.50	3,305.45	33.01	3,338.47	100
Health Resource Development and Innovation	Capacity Building and Training	9,061.69	400.75	9,462.44	7,034.42	400.75	7,435.17	79
	Research and Innovation on Health	580.43	207.50	787.93	572.09	207.50	779.59	99
	Health Professional Services	5,471.50	-	5,471.50	5,461.22	-	5,461.22	100
Health Policy, Standards and Regulations	Health Standards and Quality Assurance	4,133.81	50.00	4,183.81	3,190.86	50.00	3,240.86	77
	Health Policy and Regulations	94.10	-	94.10	93.69	-	93.69	100
General Administration and Support Services	General Administration & Human Resource Management and Development	2,639.89	-	2,639.89	2,432.43	-	2,432.43	92
	Finance and Planning	35.85	-	35.85	31.63	-	31.63	88
TOTAL		27,777.22	4,689.31	32,466.53	24,231.78	3,520.83	27,752.61	85

Source: The State Department for Public Health and Professional Standards

The State Department for Public Health and Professional Standards achieved an overall absorption rate of 85 per cent, reflecting strong budget performance. High-performing areas included Primary Health Care, Health Professional Services, and Health Policy and Regulations, at a 100% absorption rate. However, Communicable Disease Control and Health Standards and Quality Assurance lagged at 72 and 77 per cent. While most sub-programmes performed well, improved execution was needed in underperforming areas to enhance public health outcomes.

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

Table 4.146 summarises some Key Performance Indicators for the State Department for Public Health and Professional Standards in FY 2024/2025.

Table 4.146: Non-Financial Performance by the State Department for Public Health and Professional Standards

PROGRAMME	SUB-PROGRAMME	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
Preventive and Promotive Health Services	Communicable disease control	TB clients identified	Number of TB cases notified (All forms)	24,833	21,749	(3,084.00)
		TB Prevention intervention enhanced	Number of people in contact with TB patients who began preventive therapy treatment	271	197	(74)
		Prompt Malaria treatment enhanced	Malaria incidence per thousand population	26	18.4	(8.4)
	Disease Surveillance and Epidemic Response	Public Health Emergency Operations Centre (PHEOC)	Number of County PHEOC staff trained on Rapid Response	200	120	(80)
			The proportion of Public Health Emergencies responded to	100	100	-
		Screened Travelers	Number of travellers screened for notifiable diseases	1,437,500	1,278,023	(159,477)
		Trade facilitation	Number of tonnes of cargo cleared as per health requirements at the Point of Entry (POE)	1,625,000	1,742,911	117,911
	Radiation Safety and Nuclear Security	Development of a national nuclear power programme infrastructure	Proportion of category I and II radiation facilities complying with physical protection measures	100	100	-
		Radioactive waste management	Percentage of radioactive waste collected and conditioned at the central radioactive waste processing facility	30	30	-
	Primary Health Care	Primary care networks operationalised	Number of hospitals mapped as hubs for the PHC Networks	13	19	6
			Number of functional Primary Care Networks (PCNs)	30	30	-
		Payment of stipend (Ksh.2,500) to CHPs	Number of CHPs paid	107,831	107,831	-
		Snakebite Rescue & Intervention Services	Number of victims successfully rescued from snake bites	290	109	(181)

PROGRAMME	SUB-PROGRAMME	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
		Ecosystem health & Conservation of non-human primates for research	Number of colony-bred non-human primates	10	7	(3)
		Disease Bio-surveillance using the One Health approach for early warning and preventive health	No. of vector-borne samples at high-risk interface tested	375	28	(347)
	Health Professional Services	MOUs developed	Number of Negotiation meetings on MOUs attended	2	1	(1)
		Coordination of international-related meetings	Proportion of resolutions from the IGF implemented	10	5	
Health Policy Standards and Regulations	Health Standards and Quality	Compliance with the norms and standards of training and health care services	Percentage of health facilities inspected for compliance with norms and standards of healthcare delivery	25	18	(7)
			Number of unregulated health professionals registered	625	319	(306)
			Number of new medical, dental, and community oral health officers and practitioners registered.	256	59	(197)
			Number of medical, dental, and community oral health officer practitioners with active annual practice licenses.	12,507	12,044	(463)
			Number of health facilities with active annual operating licenses.	12,406	14,672	2,266
		Compliance with the standards of training and health-care services	Number of compliance inspections carried out	5,025	13,067	8,042
		Competent health professionals	Number of nurses and midwives newly registered	1600	493	(1,107)
		Research on health products and technologies and their effects on the environment	Number of research activities	5	-	(5)

Source: State Department for Public Health and Professional Standards

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

Table 4.147 summarises some of the projects undertaken by the State Department for Public Health and Professional Standards in the year under review.

Table 4.147: State Department for Public Health and Professional Standards Projects Implementation Status

Project Name (a)	Project commencement date (b)	Expected date of Completion (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 th June 2025 (Kshs. Million) (h)	Percentage of Completion
Special Global Fund Malaria Grant NFM3 - DOMC	7/1/2021	30/6/27	GoK and Foreign	12,021	1,430	1,430	5,610	47
Special Global Fund TB Grant NFM3	7/1/2021	30/6/27	Foreign	2,998	284	229	2,292	76
Equipping of Laboratories and Classrooms at KMTC	3/4/2018	18/9/27	GoK	6,019	124	124	3,211	53
Construction of Tuition Blocks and Laboratories at KMTC	21/9/2021	30/6/27	GoK and Foreign	2,380	81	81	1,607	68
Central Radioactive Waste Processing Facilities	1/7/2023	30/6/27	GoK	10,000	75	75	50	1

Source: The State Department for Public Health and Professional Standards

The project performance analysis indicates varying levels of progress and fund absorption across the projects. The Special Global Fund TB Grant NFM3 led with a 76 per cent completion rate, showing substantial cumulative expenditure (Kshs. 2.29 billion) relative to its total value. The Malaria Grant NFM3 – DOMC was followed by 47 per cent completion, reflecting consistent progress in both funding and expenditure. Projects under the Kenya Medical Training College (KMTC) — Equipping Laboratories and Classrooms, and Construction of Tuition Blocks — showed moderate progress at 53 and 68 per cent, respectively, with good alignment between funding and utilisation. However, despite being in its second year, the Central Radioactive Waste Processing Facilities project recorded only a 1 per cent completion rate, highlighting possible start-up challenges despite complete absorption of FY 2024/25 funds.

4.9. National Security Sector

4.9.1 Introduction

The National Security sector comprises the Ministry of Defence and the National Intelligence Service (NIS). Its mandate is to ensure the country's security against threats 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 National Security Sector

The original budget for the National Security sector in FY 2024/2025 was Kshs.219.44 billion, revised to Kshs.219.30 billion in Supplementary I, Kshs.235.36 billion in Supplementary II and Kshs.238.36 billion in Supplementary III, representing 6 per cent of the revised gross national budget, compared to Kshs.211.63 billion allocated in the FY 2023/2024. The allocation comprised Kshs.3.53 billion for development expenditure (2 per cent of the sector's budget) and Kshs.234.82 billion for recurrent expenditure (98 per cent of the sector's allocation). The Ministry of Defence was allocated Kshs.178.71 billion (75 per cent of the sector's allocation),

while NIS received Kshs.58.65 billion (25 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 2020/2021 to FY 2024/2025.

Figure 4.18: Budgetary Allocation Trend for the National Security Sector



Source: National Treasury

The total exchequer issues to the National Security sector were Kshs.230.81 billion, representing 100 per cent of the sector's revised net estimates for funding recurrent activities. The Ministry of Defence received Kshs.172.16 billion, and the NIS received Kshs.58.65 billion for recurrent activities, representing 100 per cent of the revised net estimates.

Table 4.148 shows the National Security sector analysis of exchequer issues and expenditures in FY 2024/2025.

Table 4.148: National Security Sector-Analysis of Exchequer Issues and Expenditure

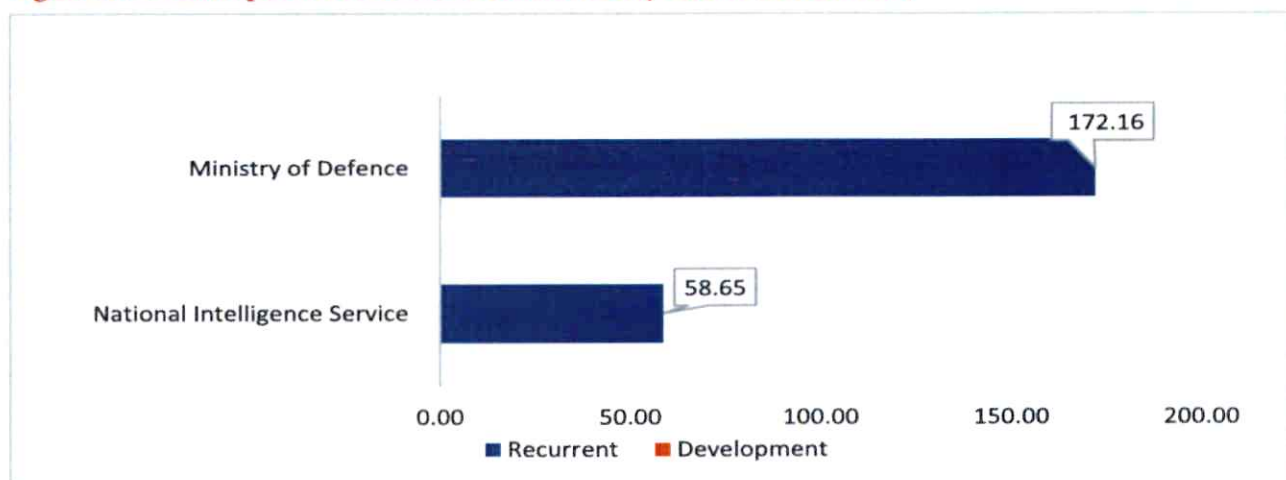
VOTE	Development (Kshs Bn)						Recurrent (Kshs Bn)					
	Revised Gross budget	Revised Net budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget	Revised Gross budget	Revised Net budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget
Ministry of Defence	3.53	-	-	3.51	-	99	176.17	172.22	172.16	173.61	100	99
National Intelligence Service							58.65	58.65	58.65	58.65	100	100
Total	3.53	-	-	3.51	-	99	234.82	230.87	230.81	232.27	100	99
Sector Summary												
							Revised Gross budget	Revised Net budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget

VOTE	Development (Kshs Bn)						Recurrent (Kshs Bn)					
	Revised Gross budget	Revised Net budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget	Revised Gross budget	Revised Net budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget
Development				3.53		-	-		3.51		-	99
Recurrent				234.82		230.87	230.81		232.27		100	99
Total				238.36		230.87	230.81		235.78		100	99

Source: MDAs and National Treasury

Figure 4.16 summarises the exchequer issues to the National Security sector in FY 2024/2025.

Figure 4.19: Exchequer issues to the National Security Sector (Kshs.Billion)



Source: National Treasury

The total expenditure for the National Security sector in FY 2024/2025 amounted to Kshs. 235.78 billion, representing 99 per cent of the revised gross estimates, compared to 99 per cent (Kshs.209.53 billion) recorded in FY 2023/2024. The Ministry of Defence spent Kshs. 173.61 billion on recurrent activities, representing 99 per cent of the revised gross estimates, compared to 99 per cent (Kshs.154.76 billion) recorded in a similar period, FY 2023/2024 and Kshs.3.51 billion on development activities. NIS spent Kshs.58.65 billion on recurrent activities, recording 100 per cent of its revised gross estimates compared to 100 per cent (Kshs.52.5 billion) recorded in FY 2023/2024.

4.9.3 The Ministry of Defence

The Ministry of Defence encompasses the Kenya Army, Kenya Air Force, Kenya Navy, Defence Forces Constabulary and Civilian Staff. It envisions itself as a premier, credible, and mission-capable force grounded in professionalism. Its primary mandate is to defend and protect the sovereignty and territorial integrity of the Republic of Kenya. In contrast, 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 original budgetary allocation to the Ministry of Defence in FY 2024/2025 was Kshs.173.09 billion, revised to Kshs.172.95 billion in Supplementary Estimates I, Kshs.179.71 billion in Supplementary Estimates II and Supplementary Estimates III, compared to Kshs.159.09 billion allocated in FY 2023/24.

4.9.3.2 Ministry of Defence Programmes and Sub-Programme Performance

The budgetary allocation was to fund four programmes: national defence, civil aid, national space management and general administration, planning, and support services. Table 4.149 shows the budget execution by programmes and sub-programmes in FY 2024/2025

Table 4.149: The Ministry for Defence Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Ministry of Defence								
National Defence	Defence Policy and Management	31,548.13		31,548.13	29,039.66		29,039.66	92
	Land Defence	71,314.3		71,314.30	71,314.30		71,314.30	100
	National Air Defence	38,508		38,508	35,508.00		35,508.00	92
	Territorial Waters Defence	17,114.70		17,114.70	17,114.70		17,114.70	100
	Military Modernization	14,320	3,534.00	17,854.00	14,320	3,512.32	17,832.32	100
Civil Aid	Civil Aid	350.00		350.00	350		350	100
National Space Management	National Space Management	312.50		312.50	312.50		312.50	100
General Administration, Planning and Support Services	Headquarters Administrative Services	2,651.45		2,651.45	2,603.52		2,603.52	98
	Defence Policy and Planning	19.46		19.46	19.45		19.45	100
	Defence Cooperation and Diplomacy	14.93		14.93	14.93		14.93	100
	Defence Financial Management & Oversight	17.91		17.91	17.93		17.93	100
Total		176,171.39	3,534.00	179,705.39	173,614.97	3,512.32	177,127.29	99

Source: The National Treasury and Ministry of Defence

The Ministry of Defence recorded a strong budget performance in FY 2024/25, with an overall absorption rate of 99 per cent, reflecting effective budget execution across its programmes. Key operational areas such as Land Defence, Territorial Waters Defence, and Military Modernisation reported 100 per cent absorption. Similarly, support functions under Civil Aid, National Space Management, and General Administration achieved near or full absorption, with only minor underutilisation in Defence Policy and Management and National Air Defence, which posted 92 per cent each. The high absorption of recurrent and development expenditures against the revised estimates underscored strong financial discipline and robust implementation of defence programmes.

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 2024/2025, the National Intelligence Service was allocated Kshs.55.65 billion, revised to Kshs.46.35 billion in Supplementary Estimates I, Kshs.55.65 billion in Supplementary Estimates II and Kshs.58.65 billion in Supplementary Estimates III, compared to Kshs.52.55 billion allocated in FY 2023/24.

4.9.4.2 National Intelligence Service Programmes and Sub-Programme Performance

The budgetary allocation was to fund only one programme: security intelligence. Table 4.150 shows the budget execution by programme and sub-programme in FY 2024/2025.

Table 4.150: The National Intelligence Service Programme Performance

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
National Intelligence Service								
National Security Intelligence	Security Intelligence	58,651.00	-	58,651.00	58,650.91	-	58,650.91	100
Total		58,651.00		58,651.00	58,650.91		58,650.91	100

Source: The National Treasury and National Intelligence Service

The expenditure on the National Intelligence Service programme stood at 100 per cent of its budget allocation, reflecting complete absorption of the allocated funds.

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 Parliamentary Affairs, State Department for Performance and Delivery Management; State Department for Cabinet Affairs; 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 Service; Parliamentary Service Commission; National Assembly; Parliamentary Joint Services; Senate; The Commission on Revenue Allocation (CRA); Public Service Commission; Salaries and Remuneration Commission; The Auditor General; The Controller of Budget and The Commission on Administrative Justice (CAJ) together with affiliated SAGAs and entities.

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

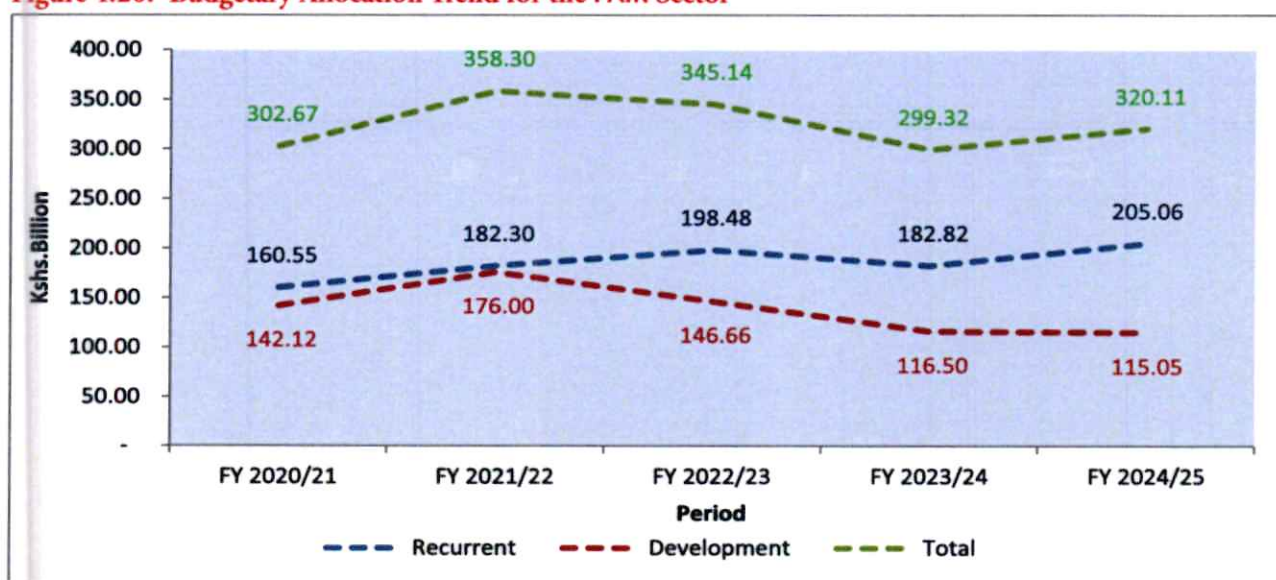
The sector has prioritised programmes and projects aligned with the Post-COVID-19 Economic Recovery Stimulus Programme (PC-ERS), the Bottom-Up Economic Transformation Agenda, and the Fourth Medium Term Plan of Kenya Vision 2030. Priority was also accorded to ongoing interventions supporting the “Big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

4.10.2 Budget Performance for the PAIR Sector

The budgetary allocation to PAIR in FY 2024/2025 amounted to Kshs.331.20 billion, which was revised to Kshs.301.78 billion in Supplementary Budget I, Kshs.310.92 billion in Supplementary Budget II and Kshs. 320.11 billion in Supplementary Budget III, compared to the Kshs.328.88 billion allocated in FY 2023/2024. This amount represents 7 per cent of the gross national budget of Kshs. 4.37 trillion and 13 per cent of the MDAs’ budget of Kshs.2.38 trillion. The allocation included Kshs.115.05 billion (36 per cent) for development activities and Kshs.205.06 billion (64 per cent) for recurrent expenditure. The National Treasury received the highest budgetary allocation of Kshs. 122.18 billion (38 per cent of the Sector’s budget), while the State Department for Cabinet Affairs had the lowest budgetary allocation of Kshs. 0.22 billion (0.1 per cent of the PAIR Sector allocation).

Figure 4.17 shows the budgetary allocation trends of the PAIR Sector from FY 2020/2021 to FY 2024/2025.

Figure 4.20: Budgetary Allocation Trend for the PAIR Sector



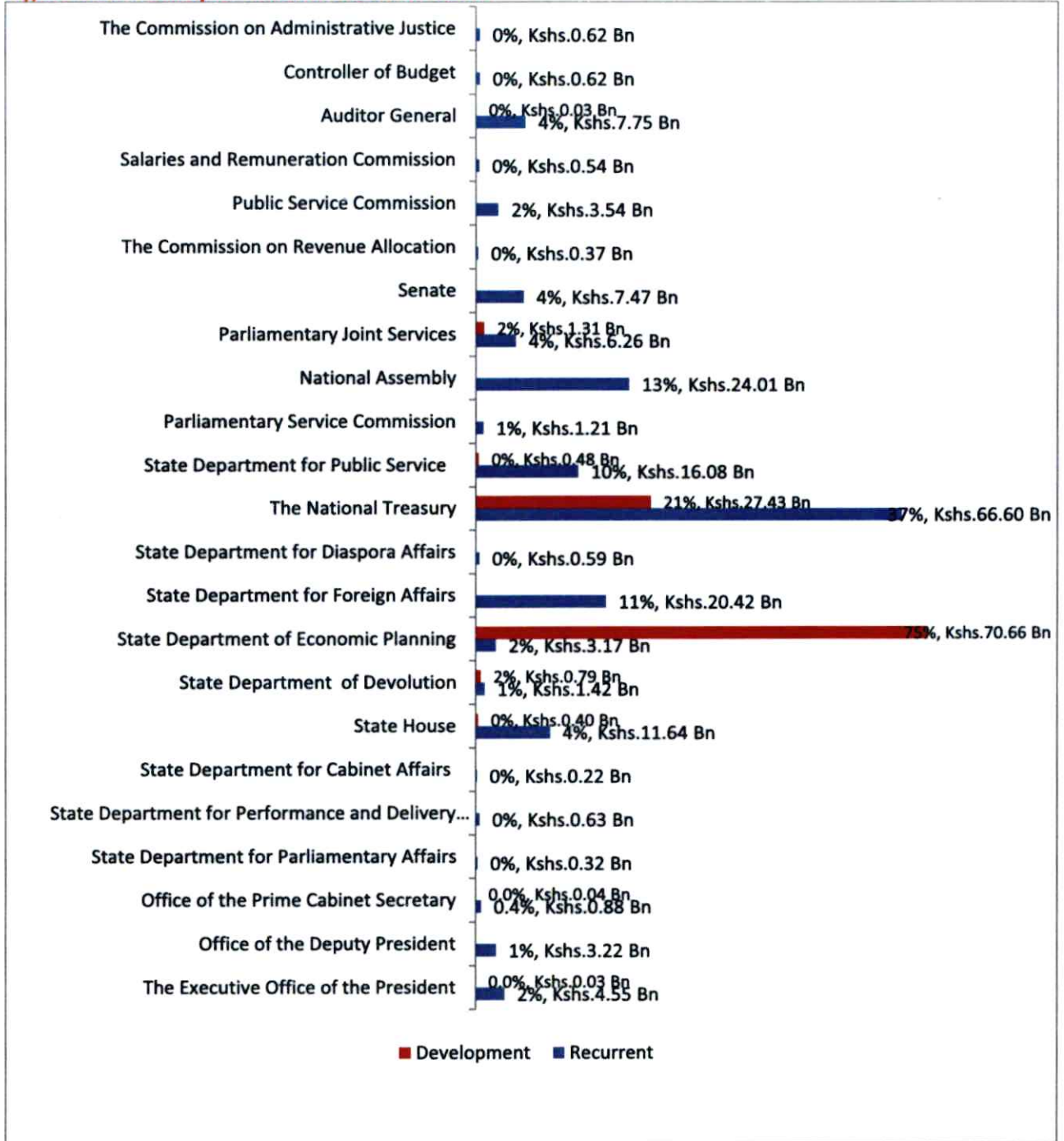
Source: National Treasury

The total exchequer issues to the PAIR Sector amounted to 283.32 billion, representing 98 per cent of the Sector’s net estimates. This amount comprised Kshs.101.17 billion for development expenditure, representing 98 per cent of development net estimates, and Kshs.182.15 billion for recurrent activities, representing 98 per cent of recurrent net estimates.

In FY 2024/2025, the Parliamentary Joint Service, State House and the State Department of Economic Planning received the highest proportion of development exchequer issues to development net estimates at 100 per cent, while the Executive Office of the President received the lowest at 51 per cent. The MDAs under the PAIR Sector received an overall exchequer issue of 98 per cent, with most of them receiving the full exchequer issues against their recurrent budgets. However, the Parliamentary Service Commission recorded the lowest absorption ratio

at 88 per cent, indicating underutilization of allocated funds. Figure 4.18 shows the exchequer issues to the PAIR Sector in FY 2024/2025.

Figure 4.21: Exchequer Issues to the PAIR Sector



Source: National Treasury

The total expenditure for the PAIR Sector amounted to Kshs. 293.47 billion, representing 92 per cent of the gross estimates, compared to Kshs.272.42 billion (83 per cent) recorded in FY 2023/2024. This amount comprised Kshs. 108.97 billion for the development budget, representing an absorption rate of 95 per cent, compared to 68 per cent recorded in FY 2023/2024, and Kshs. 184.50 billion for recurrent expenditure, representing 90 per cent of the recurrent gross estimates, compared to 91 per cent recorded in FY 2023/2024. Figure 4.151 shows an analysis of exchequer issues and expenditure in FY 2024/2025 for the PAIR Sector.

Table 4.151: PAIR Sector-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross Budget	Revised Net Budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget	Revised Gross budget	Revised Net budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget
The Executive Office of the President	0.05	0.05	0.03	0.03	51	51	4.57	4.55	4.55	4.54	100	99
Office of the Deputy President	-	-	-	-	-	-	3.22	3.22	3.22	3.06	100	95
Office of the Prime Cabinet Secretary	0.07	0.07	0.04	0.04	67	67	0.89	0.89	0.88	0.88	99	99
State Department for Parliamentary Affairs	-	-	-	-	-	-	0.32	0.32	0.32	0.32	100	100
State Department for Performance and Delivery Management	-	-	-	-	-	-	0.63	0.63	0.63	0.61	100	97
State Department for Cabinet Affairs	-	-	-	-	-	-	0.22	0.22	0.22	0.22	100	98
State House	0.40	0.40	0.40	0.40	100	100	11.67	11.66	11.64	11.64	100	100
State Department of Devolution	1.67	1.67	0.79	0.87	47	52	1.46	1.46	1.42	1.42	98	98
State Department of Economic Planning	70.82	70.79	70.66	70.67	100	100	3.42	3.17	3.17	3.38	100	99
State Department for Foreign Affairs	-	-	-	-	-	-	21.45	21.12	20.42	17.56	97	82
State Department for Diaspora Affairs	-	-	-	-	-	-	0.61	0.61	0.59	0.60	96	99
The National Treasury	39.91	28.45	27.43	35.29	96	88	82.27	66.80	66.60	71.34	100	87
State Department for Public Service	0.76	0.50	0.48	0.31	95	41	19.04	16.08	16.08	16.22	100	85
Parliamentary Service Commission	-	-	-	-	-	-	1.38	1.38	1.21	1.21	88	88
National Assembly	-	-	-	-	-	-	25.72	25.71	24.01	24.01	93	93
Parliamentary Joint Services	1.32	1.32	1.31	1.32	100	100	6.40	6.37	6.26	6.29	98	98
Senate	-	-	-	-	-	-	7.77	7.77	7.47	7.46	96	96
The Commission on Revenue Allocation	-	-	-	-	-	-	0.38	0.37	0.37	0.38	100	99
Public Service Commission	-	-	-	-	-	-	3.66	3.64	3.54	3.53	97	97
Salaries and Remuneration Commission	-	-	-	-	-	-	0.55	0.55	0.54	0.54	97	97
Auditor General	0.06	0.05	0.03	0.04	74	70	8.17	7.77	7.75	8.03	100	98
Controller of Budget	-	-	-	-	-	-	0.63	0.63	0.62	0.62	99	98
The Commission on Administrative Justice	-	-	-	-	-	-	0.63	0.63	0.62	0.62	99	99
Total	115.05	103.29	101.17	108.97	98	95	205.06	185.56	182.15	184.50	98	90
Sector Summary												

VOTE	Development (Kshs. Bn)					Recurrent (Kshs. Bn)						
	Revised Gross Budget	Revised Net Budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget	Revised Gross budget	Revised Net budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget
	Revised Gross Budget (Kshs. Bn)	Revised Net Budget (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Expenditure (Kshs. Bn)	% of Exchequer to Revised Net Budget (Kshs. Bn)	% of Expenditure to Revised Gross Budget (Kshs. Bn)						
Development	115.05	103.29	101.17	108.97	98	95						
Recurrent	205.06	185.56	182.15	184.50	98	90						
Total	320.11	288.85	283.32	293.47	98	92						

Source: MDAs and National Treasury

The Parliamentary Joint Services, the State Department of Economic Planning and the State House recorded the highest absorption of development budget at 100 per cent, respectively. In comparison, the State Department for Public Service recorded the lowest at 41 per cent. Conversely, the State Department for Parliamentary Affairs and State House recorded the highest recurrent expenditure to gross estimates at 100 per cent. In comparison, the State Department for Foreign Affairs recorded the lowest at 82 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 original budgetary allocation to The Executive Office of the President in FY 2024/2025 amounted to Kshs. 5.43 billion, revised to Kshs. 3.58 billion in Supplementary Estimates I, Kshs.4.54 billion in Supplementary Estimates II, and Kshs.4.62 billion in Supplementary Estimates III compared to Kshs. 5.21 billion allocated in FY 2023/24.

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

The budgetary allocation was to fund four programmes. Table 4.152 shows budget execution by programmes and sub-programmes under the Executive Office of the President in FY 2024/2025

Table 4.152: The Executive Office of the President Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Government Printing Services	Government Printing Services	817.54	-	817.54	817.31	-	817.31	100

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration, Planning and Support Services	General Administration, Planning and Support Services	1,930.11	-	1,930.11	-	-	-	-
Government Advisory Services	Kenya-South Sudan Advisory Services	62.75	-	62.75	62.24	-	62.24	99
	Power of Mercy Advisory Services	46.43	-	46.43	45.68	-	45.68	98
	Counter Terrorism Services	450.00	50.00	500.00	450.00	25.71	475.71	95
	Advisory Services on Economic and Social Affairs	97.33	-	97.33	97.23	-	97.23	100
	Strategic Policy Advisory Services	150.00	-	150.00	148.22	-	148.22	99
	Public Entities Oversight entities	251.34	-	251.34	249.63	-	249.63	99
Leadership and Coordination Services	Leadership and Coordination Services	765.66	-	765.66	758.64	-	758.64	99
Total		4,571.16	50.00	4,621.16	4,544.12	25.71	4,569.83	99

Source: The Executive Office of the President

The analysis in Table 4.150 revealed varying absorption rates across sub-programmes, with an overall rate of 99 per cent. The Government Printing Services and Advisory Services on Economic and Social Affairs sub-programmes recorded the highest absorption rate at 100 per cent of the budget.

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

Table 4.153 presents the achievements of the Executive Office of the President's key performance indicators in FY 2024/2025.

Table 4.153: Non-Financial Performance by the Executive Office of the President

Programme	Sub Programme	Key Output	Key Performance Indicators	Annual Target	Actual as of 30 th June 2025	Variance
General Administration, Planning and Support Services	General Administration, Planning and Support Services	Government Policy/Executive Orders/Directives/Proclamations transmitted to MDAs	% transmission	100	100	-
		Performance contracts developed	Performance contract	2	2	-
		Bi-weekly press statements issued on strategic communication for the National Government	No. of pressers issued	24	29	4
		Periodic government communications in times of crisis, emergency and risk (CER)situations issued	% of CER covered	100	100	-
		Regional media forums conducted	No. of regional forums conducted	4	3	(1)

Programme	Sub Programme	Key Output	Key Performance Indicators	Annual Target	Actual as of 30 th June 2025	Variance
Government Advisory Services	Kenya-South Sudan Advisory Services	Government of South Sudan Officials trained	Number of Government of South Sudan Officials trained	60	48	(12)
	Power of Mercy Advisory Services (POMAC)	Advisory provided to H.E., the President, on the exercise of the Power of Mercy	No. of full committee meetings held	4	4	-
			No. of sub-committee meetings held	16	16	-
		Petitions for the Power of Mercy considered	No. of meetings	12	12	-
		Sensitisation amongst convicted prisoners, leaders and the general public on the electronic Power of Mercy Petition Management Information System (ePOMPMS)	No. of sensitisation forums	12	12	-
	Advisory Services on Economic and Social Affairs	Policy advisories on oceans and blue economy resources provided	No. of policy advisories and briefs	100	100	-
	Affairs	Strategic Public Engagement	No. of Stakeholder engagements undertaken	24	26	2
	Strategic Policy Advisory Services	Zero-fault audit, legal and regulatory compliance by Ministries, Departments	% Co-ordination	100	100	-
	Regional peace building, rehabilitation, national cohesion and integration forums undertaken	No. of forums	36	34	(2)	

Source: The Executive Office of the President

4.10.3.4 Projects Implementation for The Executive Office of the President

Table 4.154 summarises high expenditure projects undertaken by the President's Executive Office.

Table 4.154: The Executive Office of the President Project Implementation Status

Project Name(a)	Project Commencement Date (b)	Expected date of Completion of the Project (c)	Source of Funds (d)	Estimated Value of the Project (Kshs. Million) (e)	Total Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative project expenditure as of 30 th June 2025 (Kshs. Million) (h)	Per cent-age (%) of Completion
General Works-Re-ferbishment of Harambee House	Jul 1, 2015	30 th June 2026	GOK	336.50	-	-	118.10	35
National Fund for the Disabled of Kenya	Jul 1, 2016	30 th June 2027	GOK	3,240.90	-	-	2,210.80	68
Directorate of Resource Survey and Remote	Jul 1, 2019	30 th June 2027	GOK	1,091.00	-	-	227.10	21
Modernisation of Press & Refurbishment of Buildings at Government Press	Jul 1, 2013	30 th June 2028	GOK	12,512.00	-	-	981.70	8

Source: The Executive Office of the President

Analysis of the project's implementation under the Executive Office of the President showed that the Modernisation of Press & Refurbishment of Buildings project at the Government Press had recorded minimal progress (8 per cent completion rate) despite the project commencing in 2013 with a target completion date of three years.

4.10.4 The Office of the Deputy President

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

4.10.4.1 Budget Performance by the Office of the Deputy President

The original budgetary allocation to the Office of the Deputy President in FY 2024/2025 amounted to Kshs.4.90 billion, revised to Kshs. 2.60 billion in Supplementary Estimates I, Kshs.3.02 billion in Supplementary Estimates II and Kshs.3.22 billion in Supplementary Estimates III, compared to Kshs.4.76 billion allocated in FY 2023/24.

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

The budgetary allocation was to fund one programme. Table 4.155 shows budget execution by programme and sub-programmes under the Office of the Deputy President in FY 2024/2025

Table 4.155: The Office of the Deputy President Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Deputy President Services	General Administration, Planning, and Support	593.89	-	593.89	565.19	-	565.19	95
	Coordination and Supervision	2,576.66	-	2,576.66	2,451.78	-	2,451.78	95
	Government Strategic Priority Intervention	48.00	-	48.00	43.57	-	43.57	91
Total		3,218.55	-	3,218.55	3,060.53	-	3,060.53	95

Source: The Office of the Deputy President

Analysis of the Office of the Deputy President's programme and sub-programmes performance showed varied fund utilisation and absorption rates. Notably, the General Administration, Planning and Support, and Coordination and Supervision sub-programmes had the highest absorptions, at 95 per cent, respectively.

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

Table 4.156 presents the achievements against the Office of the Deputy President's key performance indicators in FY 2024/2025.

Table 4.156: Non-Financial Performance by the Office of the Deputy President

Programme	Sub-Programme	Key Output	Key Performance Indicators	Annual Target(s)	Actual as of 30 th June 2025	Variance
Deputy President Services	General Administration, Planning and Support Services	ODP strategic meetings: Organised and coordinated	Number of Reports on decisions implemented	24	35	11
	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	13	(7)
	Government Strategic Priorities and Interventions	Intergovernmental Budget & Economic Council meetings coordinated	Number of council meetings convened	4	4	-
			Number of progress reports on resolutions implemented	4	5	-
		Consultative fora on Development Partners-funded programs and projects conducted	Number of Forums	2	-	-2
		Implementation of donor-funded projects and programmes across MDAs tracked and reported	Number of progress reports	4	5	1
		High-level Multi-stakeholder Engagement on NEDI undertaken	Number of on consultative leaders' meetings	1	-	-1
		Technical committee meetings to assess the implementation of NEDI programs and projects	Number of consultative technical meetings reports	6	2	-4
		Implementation of NEDI programs/ projects tracked and reported	Number of M&E reports	4	1	-3
		Multi-stakeholder forums/engagements with MDAs and other actors on coffee value chain interventions conducted	Number of consultative Forums	4	4	-
		Report on awards and honours for consideration by H.E. the President	Number of Reports	1	1	-
		Consultative engagement between the Executive and CCIOs undertaken		1	1	-

Programme	Sub-Programme	Key Output	Key Performance Indicators	Annual Target(s)	Actual as of 30 th June 2025	Variance
			Number of engagements	4	5	1
			Number of progress reports on the implementation of resolutions	4	5	1
		Consultative multi-stakeholder engagements on agricultural reforms in the priority value chains held	Number of Forums	4	4	-

Source: The Office of the Deputy President

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 original budgetary allocation to the Office of the Prime Cabinet Secretary in FY 2024/2025 amounted to Kshs.1.14 billion, revised to Kshs.0.72 billion in Supplementary Estimates I, Kshs.0.96 in Supplementary Estimates II and Kshs.0.96 in Supplementary Estimates III, compared to Kshs.1.42 billion allocated in FY 2023/24.

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

The budgetary allocation was to fund one programme. Table 4.157 shows budget execution by programmes and sub-programmes under the Office of the Prime Cabinet Secretary in FY 2024/2025.

Table 4.157: The Office of the Prime Cabinet Secretary Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Government Coordination and Supervision	Coordination and Supervision Services	520.79	65.00	585.79	516.74	43.83	560.58	96
	Government Coordination and Supervision	372.35	-	372.35	367.06	-	367.06	99
Total		893.15	65.00	958.15	883.81	43.83	927.64	97

Source: The Office of the Prime Cabinet Secretary

Analysis of programme and sub-programme performance for the Office of the Prime Cabinet Secretary revealed that the Coordination and Supervision Services sub-programme recorded an absorption rate of 97 per cent, implying impressive budget implementation.

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 FY 2024/2025 are presented in Table 4.158.

Table 4.158: Non-Financial Performance by the Office of the Prime Cabinet Secretary

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
Government coordination and Supervision	Administrative services	Administrative Services	No. of guidelines, policies and regulations reviewed,	4	4	-
		Planning Monitoring & Evaluation Services	No. of development plans reviewed, developed and operationalised	2	2	-
			Monitoring evaluation reports	4	4	-
	Coordination and supervision of services	Government Coordination Services	% of implementation of coordination services	100	100	-
			No. of Sector Progress Reports generated	2	1	(1)
			No. of National Government priority programme status reports	4	4	-
			Regional Management Committee reports	4	5	1
			Stakeholder and citizen engagement	Number of stakeholder and citizen fora held	4	8

Source: The Office of the Prime Cabinet Secretary

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 original budgetary allocation to the State Department for Parliamentary Affairs in FY 2024/2025 amounted to Kshs.0.46 billion, revised to Kshs.0.36 billion in Supplementary Estimates I and Kshs.0.34 billion in Supplementary Estimates II and Kshs.0.32 billion in Supplementary III, compared to Kshs.0.48 billion allocated in FY 2023/24.

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

The budgetary allocation was to fund three programmes. Table 4.159 shows budget execution by programmes and sub-programmes under the State Department for Parliamentary Affairs in FY 2024/2025

Table 4.159: The State Department for Parliamentary Affairs Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Parliamentary Liaison and Legislative Affairs	Parliamentary Liaison Affairs	42.98	-	42.98	42.52	-	42.52	99
	Legislative Coordination Services	36.46	-	36.46	34.02	-	34.02	93
Policy Coordination and Strategy	Policy Coordination Services	51.47	-	51.47	51.94	-	51.94	101
	Policy Advisory Services	29.70	-	29.70	30.01	-	30.01	101
General Administration, Planning and Support Services	Administrative Services	162.31	-	162.31	165.27	-	165.27	102
Total		322.92	-	322.92	323.76	-	323.76	100

Source: The State Department for Parliamentary Affairs

Overall, the State Department for Parliamentary Affairs' performance recorded an absorption rate of 100 per cent of the budget, with budgets across the subprogrammes overabsorbing (Explain the overabsorption. What was the undeclared source of funds?).

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

Table 4.160 presents the achievements of the State Department for Parliamentary Affairs' key performance indicators in FY 2024/2025.

Table 4.160: Non-Financial Performance by the State Department for Parliamentary Affairs

Programme	Sub-Programme	Key Output	Key Performance Indicators	Annual Targets	Actual Achievement as of 30 th June 2025	Variance
Parliamentary Liaison and Legislative Affairs	Parliamentary Liaison Services	Parliamentary Liaison Services	% Completion of Parliamentary Liaison framework	100	90	(10)
			Parliamentary Liaison Framework Implementation Reports	1	-	(1)
			Number of officers in MDA capacity built on Parliamentary Liaison	52	-	(52)
			Number of status reports on parliamentary resolutions and Executive undertakings to Parliament	2	2	-
			Number of reports on Government business in Parliament to the Cabinet	4	4	-
			Number of Advisory reports prepared	2	2	-

Programme	Sub-Programme	Key Output	Key Performance Indicators	Annual Targets	Actual Achievement as of 30 th June 2025	Variance
			Number of reports on the implementation of working committee resolutions prepared	2	2	-
			% Completion of guidelines for the development of National Government Legislation	100	100	-
			Number of officers in the MDAs capacity built on GLA (Government Legislative Agenda)	52	52	-
			% of legislative proposals aligned to GLA	100	100	-
			Number of round table forums on GLA held	1	1	-
			Annual report on the implementation of GLA	1	1	-
			% Completion of Bills module in the Legislative Agenda Tracking Information System	80	90	10
			Number of MDAs Piloted on the module	6	6	-
			Number of MDAs capacity built on the module	52	0	(52)
Policy Coordination and Strategy	Policy Coordination Services	Policy Coordination Services	% Completion of Public Policy Handbook for Kenya	100	100	-
			% of proposed policies reviewed	100	100	-
			Number of MDAs capacity built on the Handbook	52	52	-
			Number of technical officers' capacity built on the Handbook	15	36	21
			Public Policy Handbook Implementation Reports	1	1	-
	Policy Advisory Services	Policy Advisory Services	Number of reports on the analysis of existing policies	1	1	-
			Number of advisory reports	2	2	-
			% completion of the Policy module of the LATIS (Legislative Agenda Tracking Information System)	80	70	(10)
General Administration, Planning and Support Services	Administrative Services	Administrative Services	Level of implementation (%)	100	100	-
			Number of customer satisfaction surveys undertaken	1	-	(1)
	Administrative Services	Planning Monitoring & Evaluation Services	Monitoring and Evaluation reports	4	4	-

Source: State Department for Parliamentary Affairs

4.10.7 The State Department for Performance and Delivery Management

The State Department for Performance and Delivery Management promotes the Coordination of Public Service Performance Management and Service Delivery.

4.10.7.1 Budget Performance by the State Department for Performance and Delivery Management

The original budgetary allocation to the State Department for Performance and Delivery Management in FY 2024/2025 amounted to Kshs.0.60 billion, revised to Kshs.0.51 billion in Supplementary Estimates I, Kshs.0.63 billion in Supplementary Estimates II and Kshs.0.63 billion in Supplementary Estimates III, compared to Kshs.0.34 billion allocated in FY 2023/24.

4.10.7.2 State Department for Performance and Delivery Management Programmes and Sub-Programme Performance

The budgetary allocation was to fund four programmes. Table 4.161 shows budget execution by programmes and sub-programmes under the State Department for Performance and Delivery Management in FY 2024/2025

Table 4.161: The State Department for Performance and Delivery Management Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Public Service Performance Management and Delivery Services	Performance Management	109.40	-	109.40	104.43	-	104.43	95
	Human Resource & Support Services	14.55	-	14.55	-	-	-	-
General Administration, Planning and Support Services Government Delivery Services	Financial Management Services	31.52	-	31.52	-	-	-	-
	Information Communications Technology Services	12.08	-	12.08	-	-	-	-
	Planning Services	14.03	-	14.03	-	-	-	-
	Administrative Services	192.30	-	192.30	-	-	-	-
Services Delivery Management	Services Delivery Management	210.06	-	210.06	-	-	-	-
Coordination and Supervision of Government	Coordination and Supervision Services	43.80	-	43.80	40.78	-	40.78	93
Total		627.75	-	627.75	606.76	-	606.76	97

Source: The State Department for Performance and Delivery Management

4.10.7.3 Non-financial Performance by the State Department for Performance and Delivery Management

Table 4.162 presents the achievements against the State Department for Performance and Delivery Management's key performance indicators in FY 2024/2025.

Table 4.162: Non-Financial Performance by the State Department for Performance and Delivery Management

Programme	SUB- Programme	Key Output	Key Performance Indicator	Annual Target	Actual as of 30 th June 2025	Variance
Public Service Performance Management	Performance Management	Performance Management Services	Number of MDAs' PCs Aligned to the Government Priorities	477	499	15
			Number of Ministries whose Midyear Performance is Assessed	26	-	(26)
			Number of MDAs' Performance Evaluated	452	452	-
	Uniform Performance Norms and Standards	Performance Management Standards in the Public Service	% Level of Automation of the PC Processes	80	-	(80)
			Reviewed PC Guidelines	1	1	-
		Learning and Growth Services	Number of MDAs Sensitised on the Kenya Integrated Performance Management Policy	420	90	(330)
			% Level of Development of the Public Service Performance Management Bill	95	80	(15)
			% of County governments provided with Technical Assistance on Performance management	100	100	-
			% Level of Establishment of the Kenya Chapter of the Community of Practice on Performance Management	20	-	(20)
Service Delivery Management	Service Delivery	Government delivery services	Number of National Government Priority Projects status verified	180	301	121
			% level of GPRS functionalities upgraded	15	15	-
			% of Project/Programme issues unlocked and resolved	100	100	-
	Field Supervision Services	Field Supervision Services	Number of regional implementation reports developed	80	33	(47)
Coordination and Supervision of Government Services	Projects & Programmes Coordination Services	Projects & Programmes Coordination Services	% Level of implementation of the Government Innovation Coordination Programme (GICP)	10	10	-
	Innovation Coordination Services	Annual report on the adoption of innovations developed	Number of Annual reports on the adoption of innovations developed	1	-	(1)
		Innovation Coordination Services	% Level of Development of Knowledge Management Framework	100	50	(50)

Programme	SUB- Programme	Key Output	Key Performance Indicator	Annual Target	Actual as of 30 th June 2025	Variance
Administrative, Planning & Support Services	Administrative, Planning & Support Services	Financial Services	Number of reports prepared	4	4	-
		Human Resources and Development Services	Skills Gap Analysis and Training Needs Assessment Reports implemented	40	30	(10)
		Administrative e-Services	% Level of Office Accommodation Acquired	30	20	(10)

Source: The State Department for Performance and Delivery Management

4.10.8 The State Department for Cabinet Affairs

The State Department for Cabinet Affairs oversees and coordinates Cabinet Committee Meetings and the implementation of Cabinet decisions across all ministries and state departments.

4.10.8.1 Budget Performance by the State Department for Cabinet Affairs

The original budgetary allocation to the State Department for Cabinet Affairs in FY 2024/2025 amounted to Kshs.0.28 billion, revised to Kshs.0.23 billion in Supplementary Estimates I, Kshs.0.22 billion in Supplementary Estimates II and Kshs.0.22 billion in Supplementary Estimates III, compared to Kshs.0.52 billion allocated in FY 2023/24.

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

The budgetary allocation was to fund one programme. Table 4.163 shows budget execution by programmes and sub-programmes under the State Department for Cabinet Affairs in FY 2024/2025.

Table 4.163: The State Department for Cabinet Affairs Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Cabinet Affairs Delivery	Cabinet Decision and Presidential Directives	55.99	-	55.99	54.66	-	54.66	98
	Coordination of Development Partners and Implementation of Special Government Initiatives	38.19	-	38.19	35.02	-	35.02	92
	Public Sector Reforms	19.23	-	19.23	16.30	-	16.30	85
	General Administration, Planning and Support Services	108.30	-	108.30	110.54	-	110.54	102
Total		221.71	-	221.71	216.53	-	216.53	98

Source: The State Department for Cabinet Affairs

The programme and sub-programme performance analysis revealed high absorption rates across different initiatives under the State Department for Cabinet Affairs, recording an overall absorption of 98 per cent.

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

The achievements against Key Performance Indicators of the State Department for Cabinet Affairs in FY 2024/2025 are presented in Table 4.164.

Table 4.164: Non-Financial Performance by the State Department for Cabinet Affairs

Programme	Sub-Programme	Key Output	Key Performance Indicators	Annual Target(s)	Actual as of 30 th June 2025	Variance
Cabinet Affairs Delivery	Cabinet Decisions and Presidential Directives Delivery	Executive Decisions Delivery Service	Cabinet Decision and Presidential Directives Tracking and reporting system developed, operationalised, and well managed across the Government	1	-	(1)
			Annual Implementation Status Reports for Cabinet Decisions and Presidential Directives Prepared	1	1	-
			Implementation guidelines and Collaboration framework for Cabinet Decisions and Presidential Directives	1	1	-
			% Institute Data Collaborative for Government operationalised	50	-	(50)
	Coordination of Programmes and Projects of Special Government Initiative	Resource Mobilisation Services	Resource Mobilisation Strategy	1	1	-
			% Coordination review and monitoring of the implementation of special Government Initiatives policies and strategies	100	50	(50)
	General Administration, Planning and Supportive Services	Administrative Services	% Technical Programmes implemented, coordinated and supported	100	100	-
			Fully operationalised State Department for Cabinet Affairs	100	50	(50)
		Planning, Monitoring and Evaluation Services	No. of M&E Reports	2	1	(1)
			No. of Quarterly reports on Annual Workplan, Performance Contract, and Strategic Plan	16	16	-

Source: The State Department for Cabinet Affairs

4.10.9 The State House

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

4.10.9.1 Budget Performance by the State House

The original budgetary allocation to the State House in FY 2024/2025 amounted to Kshs.9.50 billion, revised to Kshs.4.31 billion in Supplementary Estimates I, Kshs.8.37 billion in Supplementary Estimates II and Kshs.12.07 billion in Supplementary Estimates III, compared to Kshs.11.34 billion allocated in FY 2023/24.

4.10.9.2 State House Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.165 shows budget execution by programmes and sub-programmes under the State House in FY 2024/2025.

Table 4.165: The State House Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
State House Affairs	Coordination of State House Functions	11,125.79	400.00	11,525.79	11,110.50	399.46	11,509.95	100
	Administration of statutory Benefits for the retired Presidents and Deputy Presidents	540.04	-	540.04	532.68	-	532.68	99
Total		11,665.83	400.00	12,065.83	11,643.17	399.46	12,042.63	100

Source: The State House

Analysis of programmes and sub-programmes shows that the State House achieved an overall absorption rate of 100 per cent.

4.10.9.3 Non-financial Performance by the State House

Table 4.166 presents the achievements against the State House's key performance indicators in FY 2024/2025.

Table 4.166: Non-Financial Performance by the State House

Sub-Programme	Key Output	Key Performance Indicators	Annual Target(s)	Actual as of 30 th June 2025	Variance
Coordination of State House Functions	The President facilitated the execution of the constitutional mandate	% level of operations, activities and programmes facilitated	100	100	-
	National celebrations	National celebrations facilitated	3	3	-
	Cabinet business	% Level of facilitation of cabinet business	100	100	-
	President facilitated to execution of the constitutional mandate	% level of operations, activities and programmes facilitated	100	100	-
	President facilitated to execution of the constitutional mandate	% level of operations, activities and programmes facilitated	100	100	-
	President facilitated to execution of the constitutional mandate	% level of operations, activities and programmes facilitated	100	100	-
	The President's functions and events covered	% level of coverage	100	100	-
	Social media accounts maintained and updated	% of State House Presidential social media accounts maintained and updated	100	100	-

Sub-Programme	Key Output	Key Performance Indicators	Annual Target(s)	Actual as of 30 th June 2025	Variance
	Media Content developed and disseminated	No. of documentaries on BETA priorities produced and aired	3	20	17
	Monthly stakeholder engagement conducted	No. of stakeholder engagement forums	12	12	-
	Monthly press briefings conducted	No. of monthly press briefings	12	12	-
	Public exhibition on Presidential Library materials conducted	No. of exhibitions	2	9	7
	Strategic support & advisory services on government priorities and strategic interventions in line with BETA provided	Proportion of advisories signed off for implementation	100	100	-
Administration of Statutory Benefits for retired Presidents	State Lodge refurbished and maintained	% completion rate of the targeted works	100	100	-
	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

4.10.9.4 Projects Implementation for the State House

Table 4.167 summarises the projects undertaken by the State House.

Table 4.167: State House Projects Implementation Status

Project Name (a)	Project Commencement Date (b)	Expected date of Completion (c)	Source of Funds (d)	Estimated Value of the Project (Kshs. Million) (e)	Total Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Funding as of 30 th June 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Refurbishment of Buildings-Nairobi State House	1 Jul 2015	30 Jun 2027	GoK	1,772.74	400.00	399.46	1175.20	66

Source: The State House

Analysis of the State House project implementation status revealed that the Refurbishment of Buildings-Nairobi State House was 66 per cent complete.

4.10.10 The State Department for Devolution

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

4.10.10.1 Budget Performance by the State Department for Devolution

The original budgetary allocation to the State Department for Devolution in FY 2024/2025 amounted to Kshs.4.24 billion, revised to Kshs. 4.10 billion in Supplementary I, Kshs.3.04 in Supplementary Estimates II. and Kshs.3.13 billion in Supplementary Estimates III, compared to Kshs.2.35 billion allocated in FY 2023/24.

4.10.10.2 State Department for Devolution Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.168 shows budget execution by programmes and sub-programmes under the State Department of Devolution in FY 2024/2025.

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

Programmes	Sub-programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Devolution Services	Management of devolution affairs	53.48	-	53.48	51.54	-	51.54	96
	Intergovernmental Relations	770.10	-	770.10	769.91	-	769.91	100
	Capacity Building and Civic Education	63.26	1,671.75	1,735.01	63.03	871.98	935.02	54
	Administrative Services	535.60	-	535.60	505.73	-	505.73	94
	Financial Management Services	29.39	-	29.39	29.30	-	29.30	100
	Information Communication Technology	5.08	-	5.08	4.85	-	4.85	95
Total		1,456.92	1,671.75	3,128.67	1,424.36	871.98	2,296.35	73

Source: The State Department for Devolution

Analysis of sub-programme performance for the State Department for Devolution showed sub-optimal execution of devolution services, achieving an overall absorption rate of 73 per cent.

4.10.10.3 Non-financial Performance by the State Department for Devolution

Table 4.169 presents the achievements of the State Department for Devolution's key performance indicators in FY 2024/2025.

Table 4.169: Non-Financial Performance by the State Department of Devolution

Programme	Sub-Programme	Key Output	Key Performance Indicators	Annual Target	Actual as of 30 th June 2025	Variance
Devolution Services	Management of Devolution Affairs	Policy on the Devolved system of Government reviewed	No. of policies reviewed	1	-	(1)
		No. of Sensitisation forums		10	6	(4)
		A framework for the implementation of concurrent functions was developed and implemented.	Framework	1	-	(1)

Programme	Sub-Programme	Key Output	Key Performance Indicators	Annual Target	Actual as of 30 th June 2025	Variance
		County Assemblies Service Act, 2017, Reviewed	Draft Amendment Bill developed	1	-	(1)
		The Devolution Sector Working Group co-ordination framework developed and implemented.	Co-ordination framework.	1	1	-
		No. of co-ordination forums held	4	4	-	
	Capacity Building and Civic Education	National Capacity Building Framework II implemented	Number of the Implementation Reports	1	-	(1)
		The devolution results framework developed and implemented	No. of Counties Capacity Build on the Result Framework	47	47	-
			Annual State of Devolution Report	1	-	(1)
		National Civic Education Framework and Public Participation Guidelines in counties implemented	No. of Counties sensitised on the Civic education framework and reviewed public participation guidelines	47	-	(47)
		The Local Economic Development (LED) framework for Counties developed and rolled out	No. of counties sensitised on the LED Framework	10	-	(10)
		Coordinating Capacity Development for value chain addition	No. of Counties Capacity built	8	-	(8)
		Devolution Knowledge management strategy and system implemented in counties	No. of Counties sensitised on the IKMS strategy	47	47	-
		Governance and institutional capacity strengthened. (Kenya Devolution Support Program 2(KDSP 2))	Program implementation unit	1	-	(1)
			Performance assessment framework	1	1	-
			Number of Counties provided with technical assistance for the program	47	47	-
			Number of Counties that received the governance and institutional capacity strengthening program grants	47	0	(47)
			Number of Counties that received the Service Delivery Investments program grants	20	0	(20)
		Intergovernmental Relations	Intergovernmental sector forums for devolved functions convened	No. of forums with MCDAs	6	2

Programme	Sub-Programme	Key Output	Key Performance Indicators	Annual Target	Actual as of 30 th June 2025	Variance
			No. of Intergovernmental Sports Forum	2	2	-
		Regulations on the Transfer of Functions between the national government and the county government finalised	No. of regulations	1	-	(1)

Source: The State Department of Devolution

The non-financial performance revealed that Counties did not receive grants for institutional capacity strengthening and service delivery investments despite the targets of 47 Counties and 20 Counties, respectively, in FY 2024/25.

4.10.10.4 Projects Implementation for the State Department of Devolution

Table 4.170 summarises the projects undertaken by the State Department of Devolution.

Table 4.170: State Department of Devolution Projects Implementation Status

Project Name (a)	Project Commencement Date (b)	Expected date of Completion of the Project (c)	Source of Funds		Estimated Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative project expenditure as of 30 th June 2025 (Kshs.) (h)	Percentage (%) of Completion
			GoK	Foreign Borrowings					
Consolidating Gains and Deepening Devolution in Kenya	1/12/2023	30/6/28	78,150.00	22,500.00	100,650.00	1671.75	871.98	871.98	1

Source: The State Department of Devolution

The State Department of Devolution's analysis of the project implementation status revealed that the Kenya Devolution Support Programme II (KDSP II), which has an estimated value of Kshs.100.65 billion, has recorded minimal progress. Cumulative expenditures of Kshs.871.98 million translate to an absorption rate of 1 per cent. The project commenced on 1 December 2023 and is scheduled for completion by 30 June 2028.

4.10.11 The State Department for Economic Planning

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

4.10.11.1 Budget Performance by the State Department for Economic Planning

The original budgetary allocation to the State Department of Economic Planning in FY 2024/2025 amounted to Kshs.66.78 billion, revised to Kshs. 71.87 billion in Supplementary Estimates I, Kshs.74.51 billion in Supplementary Estimates II and Kshs. 74.24 billion in Supplementary Estimates III, compared to Kshs.64.10 billion allocated in FY 2023/24.

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

The budgetary allocation was to fund five programmes. Table 4.171 shows budget execution by programmes and sub-programmes under the State Department for Economic Planning in FY 2024/2025.

Table 4.171: The State Department for Economic Planning Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Economic Policy and National Planning	Economic Planning Coordination Services	148.11	-	148.11	193.81	-	193.81	131
	Community Development	183.05	68,232.92	68,415.97	182.40	68,232.92	68,415.32	100
	Macro-Economic Policy Planning and Regional Integration	550.26	-	550.26	545.40	-	545.40	99
	Policy Research	549.55	-	549.55	517.20	-	517.20	94
	Population Management Services	311.66	95.25	406.91	311.66	86.89	398.55	98
	Infrastructure, Science, Technology and Innovation	20.13	-	20.13	19.89	-	19.89	99
	Sectoral Policy and Planning	37.43	-	37.43	34.02	-	34.02	91
Monitoring and Evaluation Services	Project Evaluation	38.78	-	38.78	29.38	-	29.38	76
	National Integrated Monitoring and Evaluation	444.75	6.00	450.75	431.04	6.00	437.04	97
National Statistical	Census and Surveys	867.85	2,485.92	3,353.77	867.85	2,342.23	3,210.07	96
General Administration, Planning, and Support Services	Human Resources and Support Services	217.69	-	217.69	200.86	-	200.86	92
	Financial Management Services	35.66	-	35.66	36.08	-	36.08	101
	Information Communications Services	12.83	-	12.83	11.84	-	11.84	92
Total		3,417.76	70,820.09	74,237.85	3,381.44	70,668.04	74,049.47	100

Source: The State Department for Economic Planning

The State Department for Economic Planning recorded an overall execution performance of 100 per cent for programmes and sub-programmes. The Economic Planning Coordination Services subprogramme under the Economic Policy and National Planning Programme achieved the highest budget absorption of 131 per cent, which implies likely imprudence in utilising financial resources in specific planning and policy areas.

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

Table 4.172 presents the achievements of the State Department for Economic Planning's key performance indicators in FY 2024/2025.

Table 4.172: Non-Financial Performance by the State Department for Economic Planning

Programme	Sub Programme	Key Outputs	Key Performance Indicators	Annual Target	Actual as of 30 th June, 2025	Variance
Economic Policy and National Planning	Policy Research	Government and private sector officers' capacity built on public policy research and analysis	Number of persons capacity built through the KIPPRA-(Kenya Institute for Public Policy and Research Analysis) Mentorship Programme for Universities	3,300	3,453	153
			Number of Young Professionals graduated	33	28	(5)
	Infrastructure Science Technology and Innovation	STI Mainstreaming strategy domesticated	STI mainstreaming strategy domesticated	100%	100%	-
	Surveys	Annual, quarterly and monthly Statistical publications and reports prepared	Number of statistical publications and reports	49	45	(4)
Public Investment Management, Monitoring and Evaluation Services	National Integrated Monitoring and Evaluation	M&E reports on the implementation of Programs and projects prepared	Monitoring and Evaluation Progress Reports	2	2	-
		MDACs sensitised on the new modules/ enhancements in e-NIMES and e-CIMES	No. of MDAC officers trained on e-NIMES/e-CIMES	54	78	24

Source: The State Department for Economic Planning

4.10.12.2 Projects with Significant Expenditure for the State Department of Economic Planning

Table 4.173 summarises the high expenditure projects undertaken by the State Department of Economic Planning.

Table 4.173: State Department of Economic Planning Project Implementation

Project Name	Project Commencement Date (b)	Expected date of Completion (c)	Source of Funds (d)	Estimated Value of the Project (Kshs.) (e)	Total Funding in FY 2024/2025 (Kshs.) (f)	Expenditure in FY 2024/2025 (Kshs.) (g)	Cumulative project Expenditure as of 30 th June 2025 (Kshs.) (h)	Percentage (%) of Completion
Strengthening Capacity for Monitoring and Evaluation	1/7/2018	30/6/26	Foreign	110.56	6.00	6.00		96
National Government Constituency Fund	1/7/2016	30/6/27	GOK	438,439.93	68,232.92	34,531.00	-	80
East Africa Regional Statistics Programme for Results	7/1/2022	30/6/27	GOK	13,700.35	2,300.00	2,320.26		54

Project Name	Project Commencement Date (b)	Expected date of Completion (c)	Source of Funds (d)	Estimated Value of the Project (Kshs.) (e)	Total Funding in FY 2024/2025 (Kshs.) (f)	Expenditure in FY 2024/2025 (Kshs.) (g)	Cumulative project Expenditure as of 30 th June 2025 (Kshs.) (h)	Percentage (%) of Completion
Integration and Co-ordination with ICPD POA-NCAPD	7/1/2011	Continuous	GOK & Foreign	4,669.00	95.25	78.40	3,235.54	69
Data Collection and Data Base Development	1/7/2022	30/6/2027	Foreign	507.00	66.82	-		55

Source: The State Department of Economic Planning

The analysis shows that the Strengthening Capacity for Monitoring and Evaluation project was near completion at 96%, with full utilization of its FY 2024/2025 allocation. In contrast, the National Government Constituency Fund recorded the highest funding allocation with a relatively low absorption rate, spending only 50.6 per cent of its FY 2024/2025 budget.

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 original budgetary allocation to the State Department for Foreign Affairs in FY 2024/2025 amounted to Kshs.23.10 billion, revised to Kshs.20.01 billion in Supplementary Estimates I, Kshs.21.07 billion in Supplementary Estimates II and Kshs.21.45 billion in Supplementary Estimates III, compared to Kshs.23.12 billion allocated in FY 2023/24.

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

The budgetary allocation was to fund four programmes. Table 4.174 shows budget execution by programmes and sub-programmes under the State Department for Foreign Affairs in FY 2024/2025.

Table 4.174: The State Department for Foreign Affairs Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration, Planning and Support Services	Administrative Services	3,460.77	-	3,460.77	3,471.26	-	3,471.26	100

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
Foreign Relations and Diplomacy	International Relations and Cooperation	266.19	-	266.19	248.78	-	248.78	93
	Management of International Treaties, Agreements and Conventions	3,417.76	70,820.09	74,237.85	3,381.44	70,668.04	74,049.47	100
	Management of Kenya Missions Abroad	3,460.77	-	3,460.77	3,471.26	-	3,471.26	100
	Infrastructure Development for Mission	3,460.77	-	3,460.77	3,471.26	-	3,471.26	100
Economic Co-operation and Commercial Diplomacy	Economic Cooperation and Commercial Diplomacy	31.00	-	31.00	30.01	-	30.01	97
Foreign Policy Research and Capacity Development	Foreign Policy Research and Analysis	153.90	-	153.90	115.53	-	115.53	75
Total		21,448.41	-	21,448.41	17,558.93	-	17,558.93	82

Source: The State Department for Foreign Affairs

Analysis of sub-programmes showed an overall absorption rate of 82 per cent. The findings suggest under-performance in budget execution, which affect the department's effectiveness in achieving its foreign affairs 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 FY 2024/2025 are presented in Table 4.175.

Table 4.175: Non-Financial Performance by the State Department for Foreign Affairs

Programme	Sub-Programme	Key output	Key Performance Indicators	Annual Target	Actual as of 30 th June, 2025	Variance
Economic and Commercial Diplomacy	Economic Partnerships	Investment promotion activities and business forums coordinated	No. of Events coordinated	15	33	18
			Number of investment Missions facilitated	15	33	18
		Dashboard/portal for the implementation of cooperation frameworks operationalised	(%) level of operationalisation	70	20	(50)
	Cooperation and Commercial Diplomacy	Economic and Trade negotiations at the OACPS, AfCFTA, EAC, IORA, COMESA, Kenya-US FTA, Kenya-UK Trade arrangements, AGOA, OACPS, and WTO-level coordinated/participated in	No. of briefs and reports	15	7	(8)

Programme	Sub-Programme	Key output	Key Performance Indicators	Annual Target	Actual as of 30 th June, 2025	Variance
Foreign Policy Research, Capacity Development and Technical Cooperation	Performance and skill development	State & Public Officers inducted on Protocol, Etiquette matters & Kenya's international obligations.	Number of State and Public Officers inducted	100	263	173
		Officers trained in UN and other Foreign Languages	No. of officers trained	100	84	(16)

Source: The State Department for Foreign Affairs

4.10.13.4 Projects with Significant Expenditure for the State Department for Foreign Affairs

Table 4.176 summarises the projects undertaken by the State Department for Foreign Affairs.

Table 4.176: State Department for Foreign Affairs Project Implementation

Project Name (a)	Project Commencement Date	Expected Completion Date	Expected Duration of the Project (c)	Source of funds	Estimated Value of the Project (Kshs. Million) (e)	Total Funding in FY 2024/25 (Kshs.) Million (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Project expenditure as of 30 th June 2025 (Kshs. Million) (h)	Per centage (%) Completion
Purchase of chancery in London	Jan 21	Jun 24	4 years	GOK	2,670	-	-	2,120.00	79
Construction of an office block and other works in Mogadishu.	July 15	June 25	10 Years	GOK	350	-	-	270.20	77
Renovation of government-owned properties in Washington, DC.	May-17	June 25	7 Years	GOK	1,000	-	-	965.00	97
Upgrading and renovations of the ambassador's residence in London.	May 17	Jun 25	8 Years	GOK	200	-	-	182.00	91
Renovation and redevelopment of government-owned properties in Addis Ababa	Jul 19	Jun 26	6 Years	GOK	500	-	-	64.00	13
Renovation of Government properties in New York	Jul 17	Jun 26	Seven years	GOK	800	-	-	50.00	6
Renovation of GoK properties in Dar es Salaam and fencing of the land allocated in Dodoma	Nov 16	Jun 25	8 years	GOK	200	-	-	41.12	21

Source: The State Department for Foreign Affairs

Analysis of the projects' implementation status revealed that several projects had prolonged timelines with slow progress. Notably, the New York renovation was only 6 per cent complete after 7 years, while the Mogadishu office project was at 77 per cent complete after 10 years, indicating unwarranted delays.

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 original budgetary allocation to the State Department for Diaspora Affairs in FY 2024/2025 amounted to Kshs.0.83 billion, revised to Kshs. 0.64 billion in Supplementary Estimates I, Kshs.0.63 billion in Supplementary Estimates II and Kshs.0.61 billion in Supplementary Estimates III, compared to Kshs.1.19 billion allocated in FY 2023/24.

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

The budgetary allocation was to fund one programme. Table 4.177 shows budget execution by programmes and sub-programmes under the State Department for Diaspora Affairs in FY 2024/2025.

Table 4.177: The State Department for Diaspora Affairs Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Management for Diaspora and Consular Affairs	Diaspora Welfare & Rights	217.76	-	217.76	197.87	-	197.87	91
	Diaspora Liason Services	61.04	-	61.04	46.36	-	46.36	76
	Diaspora Investment, Remittances and International Jobs	42.21	-	42.21	39.07	-	39.07	93
	General Administration, Planning and Support Services	292.69	-	292.69	321.14	-	321.14	110
Total		613.70	-	613.70	604.44	-	604.44	98

Source: The State Department for Diaspora Affairs

The State Department for Diaspora Affairs performance analysis showed an overall absorption rate of 98 per cent in FY2024/25.

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 FY 2024/2025 are presented in Table 4.178.

Table 4.178: Non-Financial Performance by the State Department of Diaspora Affairs

Programme	Sub-programme	Key Output	Key Performance Indicator	Annual Target	Actual as of 30 th June 2025	Variance
Diaspora and Consular Affairs	Diaspora Affairs	Bilateral labour agreements and MOUS facilitated	No. of bilateral and labour agreements MOUs	4	-	(4)
Management of Diaspora and Consular Affairs	Management of Consular Services	Consular services provided	Number of Kenyans served	7,500	194	(7,306)
Management of Diaspora and Consular Affairs	Management of Consular Services	Career progression training and Capacity Building of Ministry staff conducted	No. of officers trained	20	-	(20)
		Internships/ industrial attachments opportunities offered	No. of youths engaged	15	21	6
		Diaspora Officers posted to Kenya Missions.	No. of officers posted	10	-	(10)

Source: The State Department for Diaspora Affairs

The Diaspora and Consular Affairs programme underperformed across key targets, with no progress made on bilateral agreements, staff training, or officer postings. Notably, only 194 Kenyans were served against a target of 7,500, indicating significant underachievement. However, internship opportunities exceeded the target, engaging 21 youths against the planned 15.

4.10.15 The National Treasury

The National Treasury promotes formulating and implementing financial and economic policies to promote economic transformation.

4.10.15.1 Budget Performance by The National Treasury

The original budgetary allocation to The National Treasury in FY 2024/2025 amounted to Kshs.135.12 billion, revised to Kshs.119.23 billion in Supplementary Estimates I, Kshs.117.05 billion in Supplementary Estimates II and Kshs.122.18 billion in Supplementary Estimates III, compared to Kshs. 131.99 billion allocated in FY 2023/24.

4.10.15.2 The National Treasury Programmes and Sub-Programme Performance

The budgetary allocation was to fund four programmes. Table 4.179 shows budget execution by programmes and sub-programmes under The National Treasury in FY 2024/2025

Table 4.179: The National Treasury Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	

Pro-grammes	Sub-Programmes	Revised Estimates III (Kshs. Mil- lion)			Expenditure (Kshs. million)			Absorp- tion Rate (%)
Planning and Support Services	Administration Services	29,352.55	12,727.65	42,080.20	25,618.80	11,108.65	36,727.45	87
	Human Resource Management Ser- vices	114.84	-	114.84	100.23	-	100.23	87
	Financial Services	40,188.35	721.17	40,909.52	35,076.25	629.43	35,705.68	87
	Information Com- munication Services	46.29	1,000.00	1,046.29	40.41	872.80	913.20	87
Public Financial Manage- ment	Public Financial Management Re- forms	69.41	495.00	564.41	60.58	432.03	492.61	87
	Supply Chain Man- agement Services	1,829.20	560.00	2,389.20	1,496.52	588.77	2,085.29	87
	Resource Mobiliza- tion	751.54	13,651.96	14,403.49	597.06	11,974.25	12,571.31	87
	Budget Formulation, coordination and Management	1,491.92	533.00	2,024.92	1,202.14	565.20	1,767.34	87
	Accounting Services	2,525.02	900.00	3,425.02	2,103.83	885.52	2,989.34	87
	Audit Services	904.17	-	904.17	789.16	-	789.16	87
	Government Invest- ment and Assets	2,736.96	-	2,736.96	2,388.81	-	2,388.81	87
Economic and Financial Policy Formula- tion and Manage- ment	Micro Finance Sector Support and Devel- opment	230.89	650.00	880.89	201.52	567.32	768.84	87
	Debt Management	148.36	-	148.36	129.49	-	129.49	87
	Fiscal Policy Formu- lation, Development and Management	1,258.54	8,671.55	9,930.09	998.45	7,668.50	8,666.95	87
Market Compe- tition	Elimination of Restrictive Trade Practices	617.99	-	617.99	539.38	-	539.38	87
Total		82,266.04	39,910.33	122,176.37	71,342.62	35,292.47	106,635.09	87

Source: The National Treasury

The analysis of Programmes and sub-programmes performance showed a constant absorption rate across the eleven sub-programmes, with many cast doubts on the veracity of the spending levels by the National Treasury.

4.10.15.3 Non-financial Performance by The National Treasury

Table 4.180 presents the achievements of the National Treasury's key performance indicators in FY 2024/2025.

Table 4.180: Non-Financial Performance by the National Treasury

Programme	Delivery Unit	Key output	Key Performance Indicators	Annual Tar- get 2024/25	Actual as of 30 th June, 2025	Vari- ance
Financial Ser- vices	Public Service Superannuation Scheme (PSSS)	Onboarding of Public Servants onto PSSS	% level of eligible Public Servants onboarded onto PSSS	100	100	-

Programme	Delivery Unit	Key output	Key Performance Indicators	Annual Target 2024/25	Actual as of 30 th June, 2025	Variance
	Pension Department	Processed pension claims	% of Pension claims processed	100	85	(15)
			No. of days taken to process and pay pensions claims	60	60	-
		Acquire and operationalise a new Pensions Management Information System (PMIS)	% level of operationalisation of the PMIS system	100	75	(25)
	Kenya Revenue Authority	Ordinary revenue collected	Revenue collected	Kshs.2.70 billion	2.57	(0.13)
Public Financial Management Reforms	Debt Policy Strategy and Risk Management	Bonds Issued	No. of Sovereign/ Green bonds issued	1	2	1
			No. of benchmark bonds issued	12	6	(6)
	PPP Directorate	Government Projects under PPP framework	No. of PPP projects approved	12	11	(1)
Access to Justice	Competition Authority of Kenya	Consumer complaints investigated and concluded	% of consumer complaints investigated and concluded	70	93	(7)

Source: The National Treasury

The National Treasury delivered mixed performance across its programmes. Under Financial Services, full onboarding to the Public Service Superannuation Scheme (PSSS) was achieved (100 per cent), while pension claims processing lagged at 85 per cent against a 100 per cent target, and the Pensions Management Information System (PMIS) was only 75 per cent operationalised. Revenue collection by KRA fell short, achieving Kshs. 2.57 billion against a Kshs. 2.70 billion target. In Public Financial Management Reforms, the Debt Policy and PPP units performed relatively well, with overachievement in sovereign bond issuance (2 against a target of 1) but underperformance in benchmark bond issuance (6 out of 12) and PPP project approvals (11 out of 12). The Access to Justice sub-programme under the Competition Authority of Kenya exceeded expectations, resolving 93 per cent of consumer complaints against a 70 per cent target.

4.10.15.4 Projects with Significant Expenditure for The National Treasury

Table 4.181 summarises high expenditure projects undertaken by The National Treasury.

Table 4.181: The National Treasury Projects Implementation Status

Project Name (a)	Project Commencement Date (b)	Expected date of Completion (c)	Source of Funds (d)	Estimated Value of the Project (Kshs. Million) (e)	Total Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/2025 (Kshs. Million) (g)	Cumulative project expenditure as of 30 th June 2025 (Kshs. million) (h)	The absorption capacity of the project (%)
Infrastructure Finance and Public-Private Partnership Project 2 (BETA)	12/01/17	7/31/2026	Foreign	5,724	689	675	5,689	99
Enterprise Resource Planning and Customer Relations Management Systems (BETA)	3/31/2016	6/30/2025	GoK	1,045	-	-	885	85

Project Name (a)	Project Commencement Date (b)	Expected date of Completion (c)	Source of Funds (d)	Estimated Value of the Project (Kshs. Million) (e)	Total Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/2025 (Kshs. Million) (g)	Cumulative project expenditure as of 30 th June 2025 (Kshs. million) (h)	The absorption capacity of the project (%)
Establishment of secure and coordinated border control points (BETA)	7/1/2015	6/1/2026	GoK	1,102	-	-	839	68
Single Window Support Project (BETA)	7/1/2011	7/1/2026	GoK	6,170	-	-	5,180	84
Equity Acquisition and Operation & Maintenance in TEAMS (BETA)	7/1/2016	7/1/2027	GoK	750	-	-	577	77
Construction of an alternate Data Recovery Centre (BETA)	7/1/2015	6/1/2025	GoK	1,236	-	-	839	68
Operationalisation of the Kenya Mortgage Refinance Company (KMRC) (BETA)	7/1/2020	6/30/2026	Foreign	10,264	2,717	1,545	6,211	61
Kenya Affordable Housing Project (BETA)	7/1/2020	6/30/2026	Foreign	25,000	8,040	7,983	13,222	53
Implementation of e-Procurement System for the Government of Kenya (BETA)	7/1/2020	6/30/2028	GoK	5,049	560	528	1,399	28
National Treasury Capacity Strengthening Project	7/1/2021	6/30/2026	GoK and Foreign	246	74	36	139	56
Kenya Financing Locally Led Climate Action Programme (BETA)	3/1/2020	6/1/2025	GoK and Foreign	30,850	2,580	2,037	12,754	41
Green Climate Fund Readiness Project	3/20/2020	2/10/2026	GoK and Foreign	190	25	10	54	28
Supporting Access to Finance and Enterprise Recovery (SAFER) (BETA)	5/1/2022	12/31/2026	Foreign	11,600	5,950	5,858	7,444	64
Rural Kenya Financial Inclusion Facility RK -FINFA (BETA)	3/1/2023	12/1/2028	GoK and Foreign	13,405	650	604	2,528	19

Source: The National Treasury

Several public financial management projects demonstrated varied completion rates relative to their timelines. The Infrastructure Finance and PPP Project, expected to end in July 2026, recorded a high completion rate of 99 per cent, while others like the e-Procurement System (28 per cent) and Green Climate Fund Project (28 per cent), both ending in 2026 or later, lagged behind. Projects such as the Kenya Affordable Housing Project (53 per cent) and KMRC (61 per cent) were moderately progressing toward their June 2026 deadlines. Notably, some projects that were due by June 2025 remain incomplete, including the Enterprise Resource Planning and CRM Systems (85 per cent), Construction of an Alternate Data Recovery Centre (68 per cent), and the Kenya Locally Led Climate Action Programme (41 per cent), highlighting delayed implementation and the need for strengthened oversight.

4.10.16 The State Department for Public Service

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

4.10.16.1 Budget Performance by the State Department for Public Service

The original budgetary allocation to the State Department for Public Service in FY 2024/2025 amounted to Kshs.19.61 billion, revised to Kshs. 19.02 billion in Supplementary Estimates I, Kshs.19.88 billion in Supplementary Estimates II and Kshs.19.81 billion in Supplementary Estimates III, compared to Kshs.26.45 billion allocated in FY 2023/24.

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

The budgetary allocation was to fund five programmes. Table 4.182 shows budget execution by programmes and sub-programmes under the State Department for Public Service in FY 2024/2025.

Table 4.182: The State Department for Public Service Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Revised Approved Estimate III (Kshs.Million)			Expenditure (Kshs.Million)			Ab-sorp-tion Rate (%)
		Recurrent	Devel-opment	Total	Recur-rent	Devel-opment	Total	
General Administration Planning and Support Services	Human Resources and Support Services	377.17	-	377.17	377.36	-	377.36	100
	Financial Management Services	71.55	-	71.55	71.44	-	71.44	100
	Information Communications Services	10.09	-	10.09	10.09	-	10.09	100
	Administrative Services	0.55	-	0.55	0.55	-	0.55	100
Public Service Transformation	Human Resource Management	4,434.07	228.00	4,662.07	4,430.79	227.37	4,658.15	100
	Human Resource Development	2,195.38	458.95	2,654.33	2,195.34	356.77	2,552.11	96
	Management Consultancy Services	155.61	-	155.61	155.56	-	155.56	100
	Huduma Kenya Service Delivery	1,203.50	75.00	1,278.50	1,051.77	74.53	1,126.30	88
	Public Service Reforms	85.60	-	85.60	85.70	-	85.70	100
National Youth Service	Paramilitary Training and Service Regimentation	5,401.34	-	5,401.34	5,169.01	-	5,169.01	96
	Technical and Vocational Training	4,257.95	-	4,257.95	4,257.95	-	4,257.95	100
	Enterprise Development	852.09	-	852.09	852.09	-	852.09	100
Total		19,044.91	761.95	19,806.86	18,657.64	658.67	19,316.31	98

Source: The State Department for Public Service

The overall absorption rate for the programmes stood at 98 per cent, indicating good budget utilization.

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

Table 4.183 presents the achievements against the State Department for Public Service's key performance indicators in FY 2024/2025.

Table 4.183: Non-Financial Performance by the State Department for Public Service

Programme	Sub-Programme	Key Outputs	Key Performance Indicators	Annual Target FY 2024/25	Actual as of 30 th June 2025	Variance
Public Service Transformation	Human Resource Management Policy	Medical Insurance Schemes administered	No. of Civil Servants Covered	145,000	145,000	-
		Post-Retirement Medical Insurance Scheme Policy developed and implemented	No. of Officers covered under Post-Retirement Medical Insurance Scheme (PRMIS)	25,000	-	(25,000)
		Test items developed	Number of test items developed	124	41	(81)
		CHRP Certified	No of CHRP Certified	800	708	(92)
	Human Resource Development	Access to Training Revolving Fund (TRF) Increased	No. of Public Servants accessing TRF	350	23	(327)
		Skills Capacity in the Public Service Enhanced	Number of Skills Capacity Gaps Assessment conducted	10	3	(7)
			No. of MDACs implementing skills Master Plan for scarce and high-priority areas	20	1	(19)
		Counties' Capacity in Human Resource Development (HRD) practices Enhanced	No. of Counties supported in developing their capacities in HRD	10	2	(8)
			No. of civil servants trained under In -Service Training support through GOK	100	17	(83)
		Public Service Transformation	Management Consultancy Services	MDACs Organizational Structures Reviewed	No. of MDACs organizational structures reviewed	18
Career Guidelines reviewed/ developed in the Public Service	No. of Career Guidelines reviewed/developed			22	5	(17)
Government Human Resource Information System (GHRIS) infrastructure Maintained	Annual maintenance Report			1	-	(1)
	No. of cumulative Modules developed			3	-	(3)
Capacity building of MDACs staff on Unified Human Resource (UHR), Unified Payroll Number Generating (UPN) and GHRIS Information systems Undertaken	No. of staff from MDACs trained on UHR/UPN/GHRIS.			500	-	(500)
	Huduma Kenya Services Delivery	Customers served through Huduma Kenya Service delivery platforms Increased	No. of Customers (in Millions) served annually through Huduma Kenya Service delivery platforms.	14,000,000	3544257	(10,455,743)

Programme	Sub-Programme	Key Outputs	Key Performance Indicators	Annual Target FY 2024/25	Actual as of 30 th June 2025	Variance
General Administration Planning and Support Services	Headquarters Administrative Services	Working conditions improved	% Acquisition and Partitioning of Office Space	1	-	(1)
	Human Resource and Support Services	Human Resource Services improved	Work environment and Employee satisfaction survey	1	-	(1)
			Training Needs Assessment Report	1	-	(1)
			Reviewed Human Resource Plan	1		
			No. of HR Plan recommendations implemented	4	4	-
National Youth Service	Paramilitary Training and National Service	Youth trained in paramilitary skills	No. of youth trained in paramilitary skills	20,000	14,604	(5,396)
		Servicemen/women (SM/W) engaged in National Service	No. of SM/W deployed to National Service	24,531	14,602	(9929)
		Increased Food production	Tonnes of food	3,000	510	(2490)
	Technical and Vocational Training	SM/W trained in technical and vocational skills	No. of SM/W trained	42,690	28,088	(14,602)
		Increased youth access to employment opportunities	No. of SM/W linked to job opportunities	1,100	372	(728)
			No. of SM/W engaged in commercial and enterprise activities	1,000	188	(812)

Source: The State Department for Public Service

The State Department for Public Service achieved full medical insurance coverage for civil servants but underperformed in most other targets. Key gaps were noted in training, digital systems, and service delivery, with Huduma Kenya serving only about 3.5 million citizens against a target of 14 million people, and the National Youth Service recording low outputs in youth training and employment linkage.

4.10.16.4 Projects with Significant Expenditure for the State Department for Public Service

Table 4.184 summarises the projects undertaken by the State Department for Public Service.

Table 4.184: 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)	Total Funding in FY 2024/2025 (Kshs. million) (f)	Expenditure in FY 2024/2025 (Kshs. million) (g)	Cumulative project expenditure as of 30 th June, 2025 (Kshs. million) (h)	Per centage (%) of Completion
Implementation of Huduma Service Delivery Channels	2013	2026	GoK	25,030.00	8,707.31,	46.50	8,753.81	35

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)	Total Funding in FY 2024/2025 (Kshs. million) (f)	Expenditure in FY 2024/2025 (Kshs. million) (g)	Cumulative project expenditure as of 30 th June, 2025 (Kshs. million) (h)	Per centage (%) of Completion
Construction of buildings and Infrastructure at NYS	2015	2026	GoK	1,696.10	1,208.31	-	1,208.31	71
Completion of the Tuition complex at KSG Matuga	2018	2028	GoK	745.00	156.81	-	156.81	21
Completion of hostels with 112-bed capacity single rooms at KSG-Embu	2018	2028	GoK	1,200.00	319.20	-	319.20	27
Completion of the tuition complex at KSG-Baringo	2018	2028	GoK	623.50	203.50	-	203.50	33
Japanese Grants for Human Resource Development Scholarships (JDS)	2021	2028	GoK/Foreign	2,093.00	297.01	84.67	381.68	14
Upgrading of GHRIS	2021	2028	GoK	560.00	88.00	-	88.00	16

Source: The State Department for Public Service

The analysis shows that most projects under the State Department for Public Service were ongoing but progressing slowly. Despite receiving substantial funding, the Huduma Service Delivery Channels project was only 35 per cent complete since its commencement in 2013. Similarly, key infrastructure projects at the Kenya School of Government remained below 35 per cent completion. Notably, the Japanese Scholarships Programme and GHRIS upgrade had recorded minimal progress at 14 per cent and 16 per cent, respectively, highlighting delays in implementation despite continued funding.

4.10.17 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.

4.10.17.1 Budget Performance by the Parliamentary Service Commission

The original budgetary allocation to the Parliamentary Service Commission in FY 2024/2025 amounted to Kshs.1.17 billion, revised to Kshs. 1.29 billion in Supplementary Estimates I, Kshs.1.38 billion in Supplementary Estimates II and Kshs.1.38 billion in Supplementary Estimates III, compared to Kshs.1.10 billion allocated in FY 2023/24.

4.10.17.2 Parliamentary Service Commission Programmes and Sub-Programme Performance

The budgetary allocation was to fund two programmes. Table 4.185 shows budget execution by programmes and sub-programmes under the Parliamentary Service Commission in FY 2024/2025.

Table 4.185: The Parliamentary Service Commission Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration, Planning, and Support Services	General Administrative Services	1,134.67	-	1,134.67	974.53	-	974.53	86
	Public Participation and Outreach	21.10	-	21.10	17.50	-	17.50	83
	Diplomacy and Parliamentary Democracy	5.50	-	5.50	4.09	-	4.09	74
	Internal Audit Services	25.00	-	25.00	22.38	-	22.38	90
Human Resources Management and Development	Human Resources Management	170.00	-	170.00	168.51	-	168.51	99
Total		1,376.27	-	1,376.27	1,205.75	-	1,205.75	88

Source: The Parliamentary Service Commission

The Parliamentary Service Commission recorded an overall absorption rate of 88 per cent in FY 2024/25, indicating effective budget utilisation. High absorption was noted in Human Resources Management (99 per cent) and Internal Audit Services (90 per cent), reflecting efficient execution. However, the Diplomacy and Parliamentary Democracy sub-programme lagged at 74 per cent, suggesting underutilization of allocated resources in that area.

4.10.17.3 Non-financial Performance by the Parliamentary Service Commission

Table 4.186 presents the achievements against the Parliamentary Service Commission’s key performance indicators in FY 2024/2025.

Table 4.186: Non-Financial Performance by the Parliamentary Service Commission

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
General Administration, Planning and Support Services Programme	General Administrative Services	Policy Advisory	No. of Policy Advisory	99 Board Papers	154	55
		Management/Board Resolutions	No. of Management/ Board Resolutions	35 Board Resolutions	75	40
		PSC Annual Report	No. of Annual report prepared	1	1	-
		Policy Papers considered	No. of Policy Papers considered	302	349	47
		Commission Resolutions passed	No. of Resolutions passed	131	210	79

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
		Litigation matters handled	No. of Cases/ Litigation matters handled	22	34	12
		Comprehensive Legal Opinions given	No. of Comprehensive Legal Opinions given	50	47	(3)
	Internal Audit Services	County and Constituency office operations audited	No. of Counties and Constituencies audited	200	15	(185)
		Systems review Audit	No. of actionable audit reports	12	15	3

Source: The Parliamentary Service Commission

The Parliamentary Service Commission demonstrated strong performance in most key outputs under the General Administration, Planning and Support Services Programme, exceeding targets in board papers prepared, resolutions passed, policy papers considered, and litigation matters handled. However, the Internal Audit Services sub-programme significantly underperformed, with only 15 out of 200 planned county and constituency audits conducted, highlighting a significant gap in audit coverage.

4.10.18 The National Assembly

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

4.10.18.1 Budget Performance by the National Assembly

The original budgetary allocation to the National Assembly in FY 2024/2025 amounted to Kshs.26.77 billion, revised to Kshs. 24.86 billion in Supplementary Estimates I, Kshs.25.71 billion in Supplementary Estimates II and Kshs.25.72 billion in Supplementary Estimates III, compared to Kshs.24.93 billion allocated in FY 2023/24.

4.10.18.2 National Assembly Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.187 shows budget execution by programmes and sub-programmes under the National Assembly in FY 2024/2025.

Table 4.187: The National Assembly Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
National Legislation, Representation & Oversight	Legislation and Representation	25,715.79	-	25,715.79	24,006.77	-	24,006.77	93
Total		25,715.79	-	25,715.79	24,006.77	-	24,006.77	93

Source: The National Assembly

The National Legislation, Representation & Oversight programme, recorded a strong absorption rate of 93 per cent in FY 2024/25. This indicates effective budget execution in supporting legislative, representative, and oversight functions.

4.10.19 Non-financial Performance by the National Assembly

Table 4.188 presents the achievements and the National Assembly's key performance indicators in FY 2024/2025.

Table 4.188: Table 4.188: Non-Financial Performance by the National Assembly

Programme	Key Outputs	Annual Targets FY 2024/25	Actual achieved as of 30 th June, 2025	Variance
National Legislation, Representation and Oversight	Bills Processed	100	89	(11)
	Sittings held	150	125	(25)
	Motions	200	215	15
	House Business Committee Meetings	50	31	(19)
	Petitions	100	140	40
	Statutory Instruments/Regulations	100	70	(30)
	Administration of Oath	5	0	(5)
	Questions	300	173	(127)
	Statements	350	407	57
	Messages	50	63	13
	Papers Laid	1,000	3,049	2,049
	Communications issued by the Chair	70	72	2
	House Leadership Retreats/ Meetings	1	2	1
	Sessional Papers	3	7	4
	President's Address Joint Sitting	1	1	0
	Committee Reports	200	242	42
	Reports on Vetting of State Officers	20	32	12

Source: The National Assembly

The National Assembly exceeded targets in key outputs such as motions, petitions, statements, papers laid, and committee reports, reflecting active legislative engagement. However, there were shortfalls in bills processed, sittings held, committee meetings, and questions, indicating areas requiring improved efficiency.

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 original budgetary allocation to the Parliamentary Joint Services in FY 2024/2025 amounted to Kshs.8.65 billion, revised to Kshs. 7.31 billion in Supplementary Estimates I, Kshs.7.72 billion in Supplementary Estimates II, and Kshs.7.72 billion in Supplementary Estimates III, compared to Kshs.7.96 billion allocated in FY 2023/24.

4.10.20.2 Parliamentary Joint Services Programmes and Sub-Programme Performance

The budgetary allocation was to fund two programmes. Table 4.189 shows budget execution by programmes and sub-programmes under the Parliamentary Joint Services in FY 2024/2025.

Table 4.189: The Parliamentary Joint Services Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate(%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration and Support Services	General Administration and Support Services	6,216.46	1,318.11	7,534.57	6,109.98	1,317.96	7,427.94	99
Legislative Training and Knowledge Management Programmes	General Administration and Support Services	-	-	-	-	-	-	-
	Curriculum, Training and Knowledge Management	104.39	-	104.39	101.64	-	101.64	97
Total		6,403.38	1,318.11	7,721.49	6,292.48	1,317.96	7,610.44	99

Source: The Parliamentary Joint Services

The Parliamentary Joint Services recorded an impressive absorption rate of 99 per cent in FY 2024/25, reflecting effective utilisation of allocated resources.

4.10.20.3 Non-financial Performance by the Parliamentary Joint Services

Table 4.190 presents the achievements against the Key Performance Indicators of the Parliamentary Joint Services in FY 2024/2025.

Table 4.190: Non-Financial Performance by the Parliamentary Joint Services

Programme	Key Activities	Key Output	Key Performance Indicators	Annual Targets	Actual As of 30 th June 2025	Variance
General administration, Planning, and Support Services	Facilitation of Management Meetings	Policy adoption and implementation	Number of policies made and adopted	100	100	-
		Purchases of computers, ICT software, furniture, vehicles, plant, equipment and Machinery	No of acquired assets	100	85%	(15)
Legislative Training and Knowledge Management	Training of PSC mandatory promotional courses	Certified officers	Training held, exams administered, certificates awarded	200 staff	150	(50)
	Capacity building for members on legislation	Programmes for Members	Number of Members facilitated	200	150	50

Source: The Parliamentary Joint Services

The Parliamentary Joint Services achieved fully the target of 100 policies prepared and adopted under General Administration but fell short in asset acquisition, achieving 85 per cent of the target. Under Legislative Training and Knowledge Management, training and capacity-building activities for staff and members recorded 75 per cent of their respective targets, indicating moderate performance with room for improvement.

4.10.20.4 Projects Implementation for the Parliamentary Joint Services

Table 4.191 summarises the projects undertaken by the Parliamentary Joint Services.

Table 4.191: Parliamentary Joint Services Project Implementation

Project Name (a)	Project Commencement Date (b)	Expected Date of Completion of the Project (c)	Source of Funds ((d)	Estimated Value of the Project (Kshs. Million) (e)	Funding received in FY2024/25 (Kshs. Million) (f)	Expenditure in FY2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 th June, 2025 (Kshs. Million) (h)	Project Completion Rate (%)
Construction of Multi-Storey Office Block. (Bunge Tower)	01.07.2014	30.6.2024	GOK	9,262.36	458.11	458.11	7672.62	98
Installation of Integrated Security System	26.04.2021	30.3.2024	GOK	2,508.30	425.00	424.98	1809.42	68
Purchase and Development of CPST Land	01.07.2022	01.07.2025	GOK	4,257.00	350.00	350.00	712.81	16.74
Refurbishment of Various Buildings	18.09.2020	30.6.2024	GOK	260.77	75.00	75.00	273.53	87
Purchase of Buildings-PSC	-	-	GOK	300.00	10.00	9.91	-	-

Source: The Parliamentary Joint Services

The Parliamentary Service Commission recorded substantial progress on key capital projects in FY 2024/25. The Bunge Tower was nearing completion at 98 per cent, while the Refurbishment of Various Buildings stood at 87 per cent. However, despite ongoing funding, the CPST Land Project lags significantly at 17 per cent. Further, the purchase of the building project had minimal expenditure and no completion data.

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 original budgetary allocation to the Senate in FY 2024/2025 amounted to Kshs.8.01 billion, revised to Kshs. 7.40 billion in Supplementary Estimates I, Kshs.7.77 billion in Supplementary Estimates II and Kshs.7.77 billion in Supplementary Estimates III, compared to Kshs.7.40 billion allocated in FY 2023/24.

4.10.21.2 Senate Programmes and Sub-Programme Performance

The budgetary allocation was to fund three programmes. Table 4.192 shows budget execution by programmes and sub-programmes under the Senate in FY 2024/2025

Table 4.192: The Senate Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Senate Legislation and Oversight	Legislative, Procedural and Oversight	3,080.16	-	3,080.16	2,899.76	-	2,899.76	94
	Legislative Support Services	173.17	-	173.17	170.32	-	170.32	98
Senate Representation and Intergovernmental Relations	Senate Representation	1,840.68	-	1,840.68	1,888.48	-	1,888.48	103
	Liaison and Outreach	110.95	-	110.95	89.87	-	89.87	81
General Administration, Planning and Support Services	General Administration	2,379.26	-	2,379.26	2,249.36	-	2,249.36	95
	Planning and Support Services	182.59	-	182.59	166.31	-	166.31	91
Total		7,766.81	-	7,766.81	7,464.11	-	7,464.11	96

Source: The Senate

The Senate recorded a strong overall absorption rate of 96 per cent in FY 2024/25, indicating effective budget execution. Most sub-programmes, including Legislative Support Services (98 per cent) and General Administration (95 per cent), performed well. Notably, Senate Representation exceeded its allocation at 103 per cent, while Liaison and Outreach recorded the lowest absorption at 81 per cent, suggesting room for improvement in stakeholder engagement activities.

4.10.21.3 Non-financial Performance by the Senate

The achievements against Key Performance Indicators of the Senate in FY 2024/2025 are presented in Table 4.193.

Table 4.193: Non-Financial Performance by the Senate

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
Senate Legislation and Oversight	Legislative, Procedural and Oversight	Senate Sitings	Number of Sitings	93	167	74
		Motions	Number of Motions	80	85	5
		Petitions	Number of Petitions	80	72	(8)
		Statements	Number of Statements	300	611	311
		Impeachment	Number of impeachments	1	2	1
		Reports	Number of Outreach reports	8	8	-
		Communication from the Chair	Number of Communications Sent	150	129	(21)
		Reports	Number of reports	250	1,011	761
	Legislative Support Services	Bills	Number of Bills published	30	31	1
		Safe and orderly Chamber	% of Safety and Order	100	100	-

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Tarket(s)	Actual as of 30 th June 2025	Variance
		Public education and Outreach	Number of programmes	80	167	87
Senate Representation, Liaison and Intergovernmental Relations	Senate Representation	Reimbursement of funds	% of offices funded	100	100	-
	Liaison and Outreach	Visiting delegations	Number of delegations	120	167	47
		Conferences	Number of Conferences	4	11	7
		Outreach programmes	Number of programmes	4	11	7
General Administration Planning and Support Services	General Administration	Capacity Building	Number of staff trained	500	642	142
	Planning and Support Services	Reports	Number of Financial and Budget Implementation reports	8	20	12
		Legal advisory	Number of advisories and representation	16	37	21
		Reports	Number of advisory policy reports	80	94	14

Source: The Senate

In FY 2024/25, the Senate recorded strong performance across key areas, surpassing targets in sittings (167), statements (611), reports (1,011), public outreach (167 programmes), and staff training (642). Legislative outputs such as bills, motions, and impeachment proceedings met or exceeded expectations, while all offices received full funding. Outreach activities and legal advisory services were also above target. Minor shortfalls were noted in petitions and Chair communications.

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 original budgetary allocation to the Commission on Revenue Allocation in FY 2024/2025 amounted to Kshs.0.41 billion, revised to Kshs.0.36 billion in Supplementary Estimates I and Supplementary Estimates II, respectively and Kshs.0.38 billion in Supplementary Estimates III, compared to Kshs.0.52 billion allocated in FY 2023/24.

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

The budgetary allocation was to fund one programme. Table 4.194 shows budget execution by programmes and sub-programmes under the Commission on Revenue Allocation in FY 2024/2025.

Table 4.194: The Commission on Revenue Allocation Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Intergovernmental Revenue and Financial Matters	General Administration and Support Services	330.82	-	330.82	328.64	-	328.64	99
	Equitable Sharing of Revenue	35.88	-	35.88	1.30	-	1.30	4
	Public Financial Management	11.31	-	11.31	11.30	-	11.30	100
	Transitional Equalisation	2.76	-	2.76	2.76	-	2.76	100
	Fourth Formula on Revenue	-	-	-	34.55	-	34.55	-
Total		380.77	-	380.77	378.55	-	378.55	99

Source: The Commission on Revenue Allocation

In FY 2024/25, the Commission on Revenue Allocation (CRA) achieved an overall absorption rate of 99 per cent, utilising Kshs. 378.55 million out of Kshs. 380.77 million. Good performance was actualised in Public Financial Management and Transitional Equalisation programmes, both achieving a 100 per cent absorption rate. However, the Equitable Sharing of Revenue sub-programme registered a low absorption rate of 4 per cent. In contrast, the Fourth Formula on Revenue sub-programme recorded expenditure of Kshs.34.55 million despite no initial budget allocation.

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 FY 2024/2025 are presented in Table 4.195.

Table 4.195: Non-Financial Performance by the Commission on Revenue Allocation

Programme	Sub Programme	Output	Activities	Annual Target	Actual as of 30 th June, 2025	Variance
Intergovernmental Revenue and Financial Matters	Prudent Public Financial Management	Annual recommendation on recurrent expenditures budget ceilings to counties	Prepare and submit yearly recommendations on recurrent expenditure budget ceilings to counties	100%	100%	-
			Consultative meeting with stakeholders on the county's recurrent expenditure	100%		
		Annual recommendation on the basis for equitable sharing of revenue between the national and county governments for FY 2025/26	Analyse the national and county fiscal framework	100%	100%	-
			Participate in the Macro Working Group consultation on Kenya's fiscal framework	100%	100%	-

Programme	Sub Programme	Output	Activities	Annual Target	Actual as of 30 th June, 2025	Variance
			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 based on equitable sharing of revenue between national and county governments	100%	100%	-
		Portal on county budgetary and financial reports	Develop and maintain an online portal for uploading and accessing county budgetary information and financial reports (revenues and expenditures)	100%	20%	(80%)
		Fiscal responsibility framework	Develop and utilise a budgetary responsibility framework	100%	85%	(15%)
		Framework for market-based county borrowing products	Develop a market-based county borrowing product	100%	20%	(80%)
	Revenue Enhancement	OSR / Model Laws	Capacity build counties on OSR/ Model Laws	100%	70%	(30%)
			Dissemination of Tariff and pricing policy	100%	80%	(20%)
		County integrated revenue management system (ICRMS)	Champion the adoption of an Integrated County Revenue Management System (ICRMS)	100%	50%	(50%)

Source: The Commission on Revenue Allocation

In FY 2024/25, the Commission on Revenue Allocation (CRA) fully met targets on its core mandates on recurrent expenditure ceilings and equitable revenue sharing, achieving 100 per cent performance across most related activities. Key activities attracting impressive performance included stakeholder consultations, fiscal framework analysis, and submission of recommendations to Parliament. However, performance fell short in areas such as development of the county budget portal (20 per cent), market-based borrowing product (20 per cent), and adoption of the County Integrated Revenue Management System (50 per cent), reflecting significant implementation gaps in digital and revenue enhancement initiatives.

4.10.23 The Public Service Commission

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

4.10.24 Budget Performance by the Public Service Commission

The original budgetary allocation to the Public Service Commission in FY 2024/2025 amounted to Kshs.3.67 billion, revised to Kshs. 3.48 billion in Supplementary Estimates I, Kshs.3.57 in Supplementary Estimates II and Kshs.3.66 billion in Supplementary Estimates III, compared to Kshs.3.59 billion allocated in FY 2023/24.

4.10.25 Public Service Commission Programmes and Sub-Programme Performance

The budgetary allocation was to fund five programmes. Table 4.196 shows budget execution by programmes and sub-programmes under the Public Service Commission in FY 2024/2025

Table 4.196: The Public Service Commission Programme and Sub-Programme Performance

Programmes	Sub-Programme	Revised Estimates III (Kshs. million)			Gross Expenditure (Kshs. million)			Absorption Rate %
		Recurrent	Development	Gross	Recurrent	Development	Total	
General Administration Planning and Support Services	Administration	989.57	-	989.57	959.83	-	959.83	97
	Board Management Services	58.09	-	58.09	49.48	-	49.48	85
Human Resource Management and Development	Establishment and Management Consultancy Services	65.87	-	65.87	65.45	-	65.45	99
	Human Resource Management	221.77	-	221.77	216.61	-	216.61	98
	Human Resource Development	2,062.82	-	2,062.82	1,986.64	-	1,986.64	96
Governance and National Values	Compliance and Quality Assurance	87.63	-	87.63	87.27	-	87.27	100
	Ethics, Governance and National Values	78.55	-	78.55	77.56	-	77.56	99
Performance and Productivity Management	Performance and Productivity Management	57.05	-	57.05	56.23	-	56.23	99
Administration of Quasi-Judicial Functions	Court Litigation and Regulations	27.10	-	27.10	26.26	-	26.26	97
	Admin of County Appeal	7.39	-	7.39	7.06	-	7.06	96
Total		3,655.85	-	3,655.85	3,532.38	-	3,532.38	97

Source: The Public Service Commission

In FY 2024/25, the Public Service Commission recorded a high overall budget absorption rate of 97 per cent, having utilised Kshs. 3,532.38 million out of the Kshs. 3,655.85 million allocated. Key programmes such as Human Resource Management and Development (96–99 per cent), Governance and National Values (99–100 per cent), and Performance Management (99 per cent) performed strongly. However, Board Management Services registered a relatively lower absorption rate of 85 per cent.

4.10.26 Non-financial Performance by the Public Service Commission

The achievements against Key Performance Indicators of the Public Service Commission in FY 2024/2025 are presented in Table 4.197.

Table 4.197: Non-Financial Performance by the Public Service Commission

Program me	Sub-program me	Delivery Unit	Key Output	Key performance indicator	Annual Target	Actual as of 30 th June, 2025	Variance
Human Resource Management and Development	SP 2.1: Establishment and Management Consultancy	Establishment and Management. Consultancy	Organisational structures for MDAs received and approved	% of MDAs' organisational Structures received and approved	100	100	-
	SP 2.2: Human Resource Management	Recruitment and Selection	Recruitment for public service and ensuring affirmative action of representation in the public service	Gender Ratio (Male: Female)	50:50	47:53	3
		Discipline and Appeals	Discipline cases from ministries are determined	% of discipline cases determined	100	78	(22)
Performance and Productivity Management	Performance and Productivity Management	Performance	Annual report to the President and Parliament on the operations of the Commission by 30th June 2025	Report to the President and Parliament submitted	1	1	-

Source: The Public Service Commission

4.10.26.1 Project Implementation for the Public Service Commission

Table 4.198 summarises the project undertaken by the Public Service Commission.

Table 4.198: 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.)	Total Funding in FY 2024/25 (Kshs. Million)	Expenditure in FY 2024/25	Cumulative Project Expenditure as of 30 th June 2025	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 refurbishment of the Old Commission House, initiated in FY 2016/17 and expected to conclude in FY 2026/27, was funded by the Government of Kenya with an estimated project cost of Kshs. 400 million. As of FY 2024/25, no new funding or expenditure was recorded, while cumulative expenditure stood at Kshs. 237.21 million, reflecting an absorption capacity of 59 per cent.

4.10.27 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 officers.

4.10.27.1 Budget Performance by the Salaries and Remuneration Commission

The original budgetary allocation to the Salaries and Remuneration Commission in FY 2024/2025 amounted to Kshs.0.47 billion, revised to Kshs. 0.45 billion in Supplementary Estimates I, Kshs.0.55 billion in Supplementary Estimates II and Kshs.0.55 billion in Supplementary Estimates III, compared to Kshs.0.55 billion allocated in FY 2023/24.

4.10.27.2 Salaries and Remuneration Commission Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.199 shows budget execution by programmes and sub-programmes under the Salaries and Remuneration Commission in FY 2024/2025.

Table 4.199: The Salaries and Remuneration Commission Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Salaries and Remuneration Management	Remuneration and Benefits Management	553.91	-	553.91	539.08	-	539.08	97
Total		553.91	-	553.91	539.08	-	539.08	97

Source: The Salaries and Remuneration Commission

Under the Salaries and Remuneration Management Programme, the Remuneration and Benefits Management Sub-Programme had a revised estimate of Kshs. 553.91 million in FY 2024/25. The total expenditure amounted to Kshs. 539.08 million, resulting in an absorption rate of 97 per cent.

4.10.27.3 Non-financial Performance by the Salaries and Remuneration Commission

Table 4.200 presents the achievements against the Salaries and Remuneration Commission's key performance indicators in FY 2024/2025.

Table 4.200: Non-Financial Performance by the Salaries and Remuneration Commission

Programme	Sub Programme	Key Output	Key Performance Indicators	Annual Targets	Actual as at 30 th June 2025	Variance
Salaries and Remuneration Management	Remuneration and benefit management	Advice on remuneration and benefits	% of advice and circulars issued on requests for MCDAs	100	100	-
		Productivity measurement and improvement	Number of MCDAs supported to develop productivity measures	115	8	(107)
		Harmonised grading structure for public service	% of jobs reviewed	100	100	-
		Adherence to SRC advice on remuneration and benefits	% of monitoring and evaluation reports for public service institutions	100	100	-
		Quarterly wage bill bulletin	Number of wage bill bulletins	4	4	-

Source: Salaries and Remuneration Commission

4.10.28 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.

4.10.28.1 Budget Performance by the Auditor General

The original budgetary allocation to the Auditor General in FY 2024/2025 amounted to Kshs.8.67 billion, revised to Kshs. 8.10 billion in Supplementary Estimates I, Kshs.8.25 billion in Supplementary Estimates II and Kshs.8.23 billion in Supplementary Estimates III, compared to Kshs.8.12 billion allocated in FY 2023/24.

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

The budgetary allocation was to fund one programme. Table 4.201 shows budget execution by programmes and sub-programmes under the Auditor General in FY 2024/2025.

Table 4.201: The Auditor General Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Audit Services	National Government Audit	5,397.78	56.24	5,454.01	5,287.89	39.23	5,327.12	98
	NGCDF Audit	386.02	-	386.02	383.84	-	383.84	99
	County Government Audit	1,638.16	-	1,638.16	1,611.89	-	1,611.89	98
	Specialised Unit	551.96	-	551.96	545.53	-	545.53	99
	Education and Health Institutions Audit Services	200.75	-	200.75	200.68	-	200.68	100
Total		8,174.66	56.24	8,230.90	8,029.82	39.23	8,069.05	98

Source: The Auditor General

In the reporting period, the Audit Services Programme had a revised budget of Kshs. 8.23 billion, with an actual expenditure of Kshs. 8.07 billion, translating to an absorption rate of 98 per cent. Key sub-programmes included National Government Audit (Kshs. 5.33 billion), County Government Audit (Kshs. 1.61 billion), and NGCDF Audit (Kshs. 383.84 million), all registering high absorption rates of between 98 and 99 per cent.

4.10.29.1 Non-financial Performance by the Auditor General

Table 4.202 presents the achievements against the Auditor General's key performance indicators in FY 2024/2025.

Table 4.202: Non-Financial Performance by the Auditor General

Programme	Sub-programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
Audit Services	National Government Audits	National Government Audit Reports	No. of National Audit Reports to be issued	1,200	788	422
	NGCDF Audits	NGCDF Audit Reports	No. of NGCDF Audit Reports to be issued	290	290	-
	County Government Audit	County Government Audit Reports	No. of County Audit Reports to be issued	1,173	673	500
	Education and Health Institutions Audit Services	Education and Health	Number of Education and Health Reports to be issued	2,178	749	1429

Programme	Sub-programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
	Special Audits	Special Audit Reports	No. of Special Audit Reports to be issued	40	87	-47

4.10.29.2 Projects Implementation for the Office of the Auditor General

Table 4.203 summarises the projects undertaken by the Auditor General.

Table 4.203: Auditor General Projects Implementation Status

Project Name (a)	Project Commencement Date (b)	Expected date of Completion (c)	Source of Funds (d)	Estimated Value of the Project (Kshs. Million) (e)	Total Funding in FY 2024/2025 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative project Expenditure as of 30 th June 2025 (Kshs.) (h)	Absorption rate (%)
Construction of OAG Mombasa Office Block-HQ	01/07/18	30/06/28	GoK	1,610.00	24.24	24.24	152.14	9
Capital Grants from the International Development Fund	01/07/23	Continuous	Foreign	55.00	15.00	15.00	15.00	47

Source: The Auditor General

As at 30th June 2025, the Office of the Auditor-General was implementing two development projects. The construction of the Mombasa Office Block, which commenced in FY 2018/19 and is expected to be completed in FY 2027/28, had an estimated cost of Kshs. 1.61 billion with a cumulative expenditure of Kshs. 152.14 million, an absorption rate of 9 per cent. Additionally, the capital grants project funded by the International Development Fund had recorded an absorption rate of 47 per cent, with Kshs. 15 million spent out of the Kshs. 55 million project value.

4.10.30 The Controller of Budget

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

4.10.30.1 Budget Performance by the Controller of Budget

The original budgetary allocation to the Controller of Budget in FY 2024/2025 amounted to Kshs.0.74 billion, revised to Kshs. 0.70 billion in Supplementary Estimates I and Supplementary Estimates II, respectively, and Kshs.0.63 billion in Supplementary Estimates III, compared to Kshs.0.72 billion allocated in FY 2023/24.

4.10.30.2 Controller of Budget Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.204 shows budget execution by programmes and sub-programmes under the Controller of Budget in FY 2024/2025.

Table 4.204: Controller of Budget Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Revised Estimates III (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	135.16	-	135.16	131.94	-	131.94	98
	Budget Review and Analysis	58.51	-	58.51	58.08	-	58.08	99
	Administrative and Support Services	390.98	-	390.98	385.22	-	385.22	99
	Research and Planning	49.61	-	49.61	48.93	-	48.93	99
Total		634.25	-	634.25	624.17	-	624.17	98

Source: The Controller of Budget

The Office of the Controller of Budget implemented the Control and Management of Public Finance programme, comprising four sub-programmes: authorisation of withdrawals from public funds, budget review and analysis, administrative and support services, and research and planning. The programme recorded a high budget absorption rate of 98 per cent, reflecting effective budget execution and prudent financial management.

4.10.30.3 Non-financial Performance by the Controller of Budget

Table 4.205 presents the achievements against the Key Performance Indicators of the Controller of Budget in FY 2024/2025.

Table 4.205: Non-Financial Performance by the Controller of Budget

Programme	Sub-Programmes	Key Output	Key Performance Indicator	Target(s)	Actual As of 30 th June 2025	Variance
Control and Management of Public Finances	Authorisation of withdrawal from public Funds	Timely processing of withdrawals of public funds	No. of days taken to review and process requests for the withdrawal of funds (Consolidated Fund, Judiciary Fund, Equalisation Fund, County Revenue Funds)	1	1	-
			Public Debt requisitions processed	800	1,370	570
			Pensions and Gratuities files processed per week	42,000	42,876	876
	Budget Implementation and Monitoring	Timely Reporting on Budget Implementation Review.	Number of statutory quarterly Budget Implementation review reports published and publicised for the National and Consolidated County Governments.	4	4	-
			Public sensitisation forums on budget implementation	No. of public sensitisation forums.	2	-
	General Administration Planning and Support Services	Administrative Services	Performance Report prepared and submitted	4	4	-

Programme	Sub-Programmes	Key Output	Key Performance Indicator	Target(s)	Actual As of 30 th June 2025	Variance
			Implementation (%) of the Approved Human Resource Instruments	100	90	(10)
			% Level of automation of the withdrawal process of public funds (CoB Information Management System)	40	30	(10)
	Research and Development	Planning, Monitoring and Evaluation (M&E) Services	Number of Surveys and Research Reports completed and circulated	1	-	(1)
			No. of M&E reports produced from County M&E exercises	47	36	(11)

Source: Office of the Controller of Budget

The Office of the Controller of Budget (OCoB) made notable progress in the Control and Management of Public Finances programme. Key achievements include processing 1,370 public debt requisitions and 42,876 pensions and gratuities files, exceeding annual targets. The office also submitted all four statutory budget implementation reports as planned. However, performance gaps were noted in public sensitisation forums, survey and research reporting, HR instrument implementation, and automation of withdrawal processes, which make up possible areas for improvement.

4.10.31 The Commission on Administrative Justice

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

4.10.31.1 Budget Performance by The Commission on Administrative Justice

The original budgetary allocation to The Commission on Administrative Justice in FY 2024/2025 amounted to Kshs.0.66 billion, revised to Kshs.0.64 billion in Supplementary Estimates I and Supplementary Estimates II respectively, and Kshs.0.63 billion in Supplementary Estimates III, compared to Kshs.0.73 billion allocated in FY 2023/24.

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

The budgetary allocation was to fund one programme. Table 4.206 shows budget execution by programmes and sub-programmes under the Commission on Administrative Justice in FY 2024/2025.

Table 4.206: The Commission on Administrative Justice Programme and Sub-Programme

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Promotion of Administrative Justice	General Administration and Support Services	596.19	-	596.19	590.89	-	590.89	99
	Administrative Justice Services	12.75	-	12.75	12.10	-	12.10	95

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
	Access to Information Services	19.75	-	19.75	18.92	-	18.92	96
	Total	628.69	-	628.69	621.91	-	621.91	99

Source: The Commission on Administrative Justice

The Commission on Administrative Justice implemented the Promotion of Administrative Justice programme with a total allocation of Kshs. 628.69 million, achieving an overall absorption rate of 99 per cent. The sub-programmes recorded high utilisation rates, including General Administration and Support Services (99 per cent), Administrative Justice Services (95 per cent), and Access to Information Services (96 per cent), indicating effective budget execution.

4.10.31.3 Non-financial Performance by The Commission on Administrative Justice

Table 4.207 presents the achievements against the Commission on Administrative Justice's key performance indicators in FY 2024/2025.

Table 4.207: 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 30 th June 2025	Variance
Promotion of Administrative Justice	General administration and support services	Public awareness of the mandate of the Commission, policies and procedures	Number of people sensitised	1,500	3,529,366	3,527,866
		Resolved public complaints on maladministration	Percentage of complaints resolved	100%	46.1%	(53.9%)
	Administrative Justice Services	Certified MDACs on the resolution of public complaints indicator, (Performance Contracting)	Number of MDACs issued with a quarterly feedback report	360	372	12
	Access to Information Services	Guidelines on Access to Information Act, 2016	Number of guidelines developed	4	-	(4)
		Determined appeals on request for information	Percentage of appeals determined	100	90.7%	(9.3%)

Source: The Commission on Administrative Justice

4.11. Social Protection, Culture and Recreation Sector

4.11.1 Introduction

The Social Protection, Culture, and Recreation (SPCR) Sector comprises six MDAs: the State Departments for Youth Affairs and the Arts, Sports, Culture 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 budgetary allocation to SPCR in FY 2024/2025 amounted to Kshs.72.07 billion, revised to Kshs.68.94 billion in Supplementary Budget I, Kshs.70.21 billion in Supplementary Estimates II and Kshs.83.93 billion in Supplementary Estimates III, compared to the Kshs.72.85 billion allocated in the previous financial year of 2023/2024. This amount represents 2 per cent of the revised gross national budget of Kshs.4.37 trillion and 4 per cent of the MDAs’ revised budget of Kshs.2.38 trillion. The allocation comprises Kshs.22.89 billion (27 per cent) for development activities and Kshs.61.04 billion (73 per cent) for recurrent expenditure. The State Department for Social Protection and Senior Citizen Affairs received the highest budgetary allocation of Kshs.47.79 billion (57 per cent of the Sector’s budget), while the State Department for Youth Affairs and Creative Economy had the lowest budgetary allocation of Kshs.3.25 billion (4 per cent of the SPCR Sector allocation).

Figure 4.22 shows the budgetary allocation trends of the SPCR Sector from FY 2020/2021 to FY 2024/2025.

Figure 4.22: Budgetary Allocation Trend for the SPCR Sector



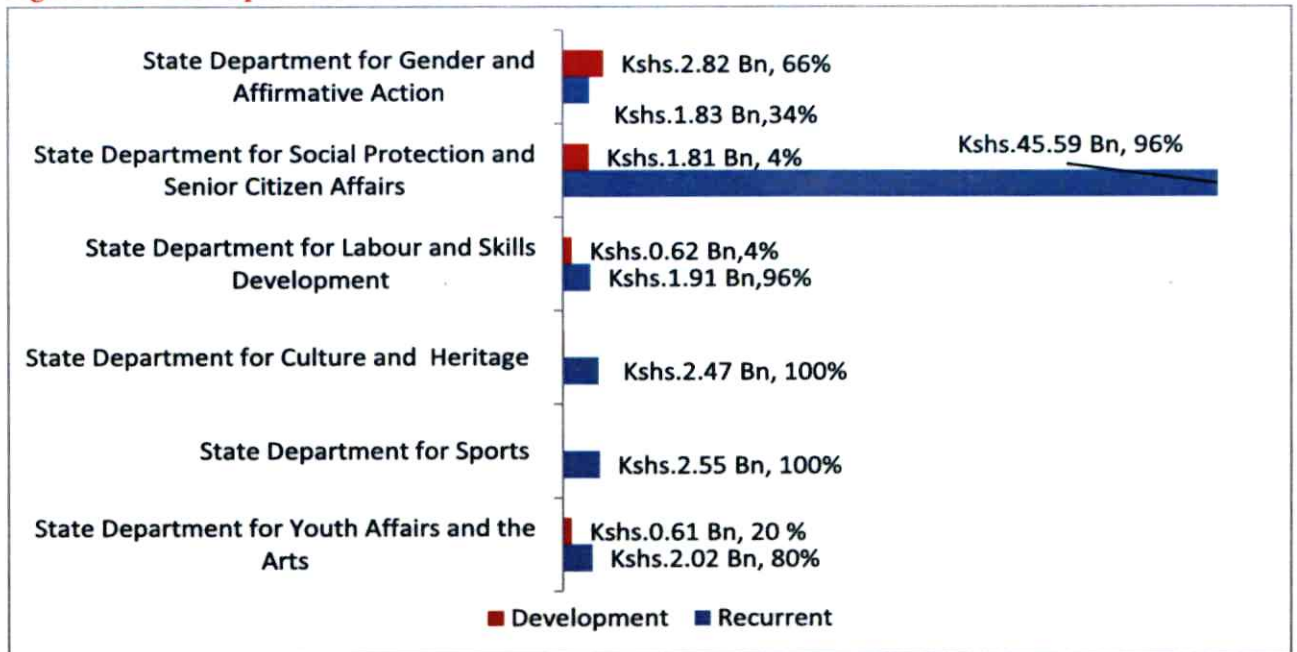
Source: National Treasury

The total exchequer issues to the SPCR Sector amounted to Kshs.62.33 billion, representing 99 per cent of the Sector’s revised net estimates, comprising Kshs.5.98 billion for development expenditure, representing 95 per cent of development revised net estimates, and Kshs.56.36 billion for recurrent activities, representing 100 per cent of recurrent revised net estimates.

In FY 2024/2025, most State Departments in the SPCR sector received 100 per cent of both development and recurrent exchequer issues to revised net estimates, save for the State Department for Youth Affairs and Creative Economy which received the lowest proportion of development at 69 per cent, and the State Department for Gender and Affirmative Actions received 99 per cent respectively.

Figure 4.23 shows the exchequer issues in the SPCR Sector in FY 2024/2025.

Figure 4.23: Exchequer Issues to the SPCR Sector



Source: National Treasury

The total expenditure for the SPCR Sector amounted to Kshs.80.80 billion, representing 96 per cent of the revised gross estimates, compared to Kshs.66.48 billion (91 per cent) recorded in FY 2023/2024. The growth is attributed to additional funding to the State Department for Social Protection and Senior Citizen Affairs towards the National Safety Net Programme for Social Assistance to Vulnerable Groups referred as INUA JAMII.

This amount comprised Kshs.21.39 billion for the development budget, representing an absorption rate of 93 per cent, compared to 85 per cent recorded in FY 2023/2024, and Kshs.59.41 billion for recurrent expenditure, representing 97 per cent of the revised recurrent gross estimates, compared to 95 per cent recorded in FY 2023/2024. Table 4.208 shows the SPCR sector analysis of exchequer issues and expenditure in FY 2024/2025.

Table 4.208: SPCR Sector-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross Budget	Revised Net Budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget	Revised Gross Budget	Revised Net Budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget
State Department for Youth Affairs and Creative Economy	1.03	0.88	0.61	0.78	69	75	2.22	2.02	2.02	2.20	100	99
State Department for Sports	16.51	0.04	0.04	15.18	100	92	3.03	2.55	2.55	2.87	100	95
State Department for Culture and Heritage	0.07	0.07	0.07	0.07	100	100	3.23	2.47	2.47	3.18	100	98
State Department for Labour and Skills Development	0.64	0.64	0.62	0.58	98	91	4.59	1.91	1.91	4.27	100	93

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross Budget	Revised Net Budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget	Revised Gross Budget	Revised Net Budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget
State Department for Social Protection and Senior Citizen Affairs	1.81	1.81	1.81	1.96	100	109	45.98	45.81	45.59	45.07	100	98
State Department for Gender and Affirmative Action	2.84	2.83	2.82	2.82	100	100	1.98	1.85	1.83	1.82	99	92
Total	22.89	6.27	5.98	21.39	95	93	61.04	56.60	56.36	59.41	100	97
Sector Summary												
	Revised Gross Budget	Revised Net Budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget						
Development	22.89	6.27	5.98	21.39	95	93						
Recurrent	61.04	56.60	56.36	59.41	100	97						
Total	83.93	62.87	62.33	80.80	99	96						

Source: MDAs and National Treasury

The State Department for Social Protection and Senior Citizen Affairs recorded the highest absorption for development budget at 109 per cent. The State Department for Youth Affairs and Creative Economy had the lowest absorption rate of development expenditure at 75 per cent. The State Department for Youth Affairs and Creative Economy recorded the highest absorption rate at 99 per cent for the recurrent budget. In comparison, the State Department for Gender and Affirmative Action recorded the lowest rate for recurrent at 92 per cent.

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 original budgetary allocation to the State Department for Youth Affairs and Creative Economy in FY 2024/2025 amounted to Kshs.4.05 billion, revised to Kshs.3.44 billion in Supplementary Estimates I, Kshs.3.56 billion in Supplementary Estimates II and Kshs.3.25 billion in Supplementary Estimates III, compared to Kshs.4.13 billion allocated in FY 2023/24.

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 4.209 shows budget execution by programmes and sub-programmes under the State Department for Youth Affairs and Creative Economy in FY 2024/2025.

Table 4.209: The State Department for Youth Affairs and Creative Economy Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Youth Empowerment Services	Youth Social and Sustainable Community Development	265.32	450.00	715.32		461.87	722.00	101
	Youth Mentorship, Leadership and Governance	121.80	-	121.80	122.66	-	122.66	101
Youth Development Services	Youth Development Research and Quality Management	21.75	-	21.75	21.70	6.11	27.81	128
	Youth Entrepreneurship, Innovation and Talent Development	280.71	553.94	834.66	268.67	310.53	579.20	69
	Youth Development Field Extension Services	522.45	19.42	541.87	527.10	-	527.10	97
General Administration, Planning and Support	Administration and Support Services	270.11	-	270.11	274.75	-	274.75	102
Film Development Services	Film Services Development	739.46	10.00	749.46	725.16	-	725.16	97
Total		2,221.61	1,033.36	3,254.97	2,200.17	778.51	2,978.68	92

Source: The State Department for Youth Affairs and Creative Economy

The State Department for Youth Affairs and Creative Economy recorded an overall absorption rate of 92 per cent. There was overspending of 28 per cent on Youth Development Research and Quality Management sub-programme due to budget cuts that reduced the development budget from Kshs1.33 billion in Supplementary II Estimates to Kshs.1.03 billion in Supplementary III Estimates on incurred expenditure.

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

Table 4.210 presents some of the Key Performance Indicators by the State Department for Youth Affairs and Creative Economy in FY 2024/2025.

Table 4.210: Non-Financial Performance by the State Department for Youth Affairs and Creative Economy

Programme	Sub-Programme	Key Output	Key Performance Indicators	Annual Target(s)	Actual as of 30 th June 2025,	Variance
Youth Empowerment	Youth Social and Sustainable Community Development	Youth Well-being promoted	Number of Youth capacity built on in leadership and Governance	33,500	37,000	3,500
			Number of Youth leaders engaged in civic participation	5,000	5,000	-
		Youth Participation in Leadership and Governance	Amount of loans disbursed to Youth to start or expand their businesses (Kshs. Million)	535	410	(125)
			Amount of loan recovered (Kshs. Mn)	535	290	(245)
			Number of Youth entrepreneurs facilitated access to business incubation services	2,350	2,673	323

Source: The State Department for Youth Affairs and Creative Economy

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

Table 4.211 summarises some of the projects undertaken by the State Department for Youth Affairs and Creative Economy in the FY 2024/25.

Table 4.211: State Department for Youth Affairs and Creative Economy Projects Implementation Status

Project Name (a)	Project commence date (b)	Expected Project Completion Date (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 th June 2025 (Kshs. Million) (h)	Percentage of completion
Youth Empowerment Centres (YECs) - BETA	01st July, 2007	30 th June 2030	GoK	7,372.00	19.42	19.42	2,989.54	41
VIVA Youth Programme BETA	23 rd December, 2021	23 rd December, 2025	GoK & KJW	1,040.74	250.00	186.00	620.25	60
Establishment of Kenya Film School	01st July, 2014	30 th June, 2026	GoK	691.00	-	-	452.30	65
Film Location Mapping	01st July, 2018	30 th June, 2025	GoK	122.25	-	-	92.25	75
Youth Enterprise Development Fund (YEDF)	01st July, 2007	30 th June, 2030	GoK	9,503.00	-	-	4,884.99	51
National Youth Opportunities Towards Advancement	14th May, 2024	15 th May, 2030	GoK & World Bank	13,631.14	554	298.00	298.00	2
Acquisition and Refurbishment of Cinema Theatre	01st July, 2016	30 th June, 2028	GoK	1,225.74	-	-	272.00	22

Source: The State Department for Youth Affairs and Creative Economy

The State Department for Youth Affairs was implementing many projects to empower the youth socially and economically. Notably, long-term initiatives like the Youth Empowerment Centres (41 per cent complete) and the Youth Enterprise Development Fund (51 per cent complete) have absorbed significant cumulative investments, indicating steady progress. However, several projects, including the National Youth Opportunities Towards Advancement (only 2 per cent complete) and the Cinema Theatre refurbishment (22 per cent), remained at early stages despite substantial allocations, highlighting a need for accelerated implementation. While the average completion rate across projects varied widely, the department demonstrated commitment through government and donor-funded interventions, although more focus on timely execution was warranted.

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 co-ordination of sports training and education; Regulation of sports; Expansion of the sports industry for sustainable livelihood; Development and management of sports facilities; Establishment and management of sports academies to nurture talent. Budget Performance by the State Department for Sports.

4.11.4.1 Budget Performance by the State Department for Sports

The original budgetary allocation to the State Department for Sports in FY 2024/2025 amounted to Kshs.17.74 billion, revised to Kshs.17.56 billion in Supplementary Estimates I, Kshs.17.81 billion in Supplementary Estimates II and Kshs.19.54 billion in Supplementary Estimates III, compared to Kshs.17.61 billion allocated in FY 2023/24.

4.11.4.2 State Department for Sports Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.212 shows budget execution by programmes and sub-programmes under the State Department for Sports in FY 2024/2025.

Table 4.212: The State Department for Sports Programme and Sub-Programme Performance

Programme	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Sports	Sports Training and Competitions	2,147.73	-	2,147.73	2,130.04	-	2,130.04	99
	Development and Management of Sports Activities	682.52	16,506.00	17,188.52	538.27	15,177.68	15,673.95	91
	General Administration, Planning and Support Services	204.70	-	204.70	202.30	-	202.30	99
	Total	3,034.95	16,506.00	19,540.95	2,870.60	15,177.68	18,006.28	92

Source: State Department for Sports

4.11.4.3 Non-financial Performance by the State Department for Sports

Table 4.213 presents some Key Performance Indicators for the State Department for Sports in FY 2024/2025.

Table 4.213: Non-Financial Performance by the State Department for Sports

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June, 2025	Variance
Sports	Sports Training and Competition	International and National Sports programs and events	Number of teams presented in international sports competitions	35	45	10
			Number of athletes enrolled for training in sports academies	2,500	3,215	715
			Percentage construction of Talanta Stadium to CAF Standards to host AFCON 2027	50	45	(5)
			% age Completion of regional stadia constructed and upgraded	100%	75%	(25%)
		Anti-Doping Services provided	Percentage results management on Anti-doping rule violations	100%	100%	-

Source: State Department for Sports

CAF- Confederation of African Football

The State Department for Sports recorded commendable performance in international engagement and talent development during FY 2024/25. It exceeded targets in presenting teams for international competitions (45 teams against a target of 35) and athlete enrollment in sports academies (3,215 athletes against 2,500). However, infrastructure development lagged slightly, with Talanta Stadium construction at 45 per cent complete against a 50 per cent target, and regional stadium upgrades achieving 75 per cent completion instead of the planned 100 per cent. Overall, the programme exhibited strong performance in training and competition; however, stadium development needs acceleration ahead of the Africa Cup of Nations (AFCON) 2027.

4.11.5 The State Department for Culture and Heritage

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

4.11.5.1 Budget Performance by the State Department for Culture and Heritage

The original budgetary allocation to the State Department for Culture and Heritage in FY 2024/2025 amounted to Kshs.3.03 billion, revised to Kshs.2.83 billion in Supplementary Estimates I, Kshs.3.31 billion in Supplementary Estimates II and Kshs.3.30 billion in Supplementary Estimates III, compared to Kshs.2.78 billion allocated in FY 2023/24.

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

The budgetary allocation was to fund five programmes. Table 4.214 shows budget execution by programmes and sub-programmes under the State Department for Culture and Heritage in FY 2024/2025.

Table 4.214: The State Department for Culture and Heritage Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Culture	Conservation of Heritage	1,465.07	10.00	1,475.07	1,407.00	9.96	1,416.96	96
	Development and Promotion of Culture	190.33	50.00	240.33	183.31	49.86	233.17	97
	Cultural Product Diversification	478.54	-	478.54	531.67	-	531.67	111
The ARTs	Performing Arts	103.24	-	103.24	97.28	-	97.28	94
	Promotion of Kenyan Music and Dance	226.86	-	226.86	205.24	-	205.24	90
Library Services	Library Services	498.52	10.00	508.52	505.98	10.00	515.98	101
Public Records and Archives Management	Archives and Documentation	109.69	-	109.69	97.16	-	97.16	89
	Records Management	13.97	-	13.97	12.43	-	12.43	89
General Administration, Planning, and Support	General Administration, Planning and Support Services	142.91	-	142.91	140.49	-	140.49	98
Total		3,229.13	70.00	3,299.13	3,180.55	69.82	3,250.37	99

Source: The State Department for Culture and Heritage

The State Department for Culture and Heritage demonstrated commendable budget performance, recording an overall absorption rate of 99 per cent against the total revised estimates of Kshs.3,299.13 million. Sub-programmes such as Cultural Product Diversification and Library Services exceeded their targets with **111 per cent** and **101 per cent** absorption rate, respectively, indicating over-expenditure. No explanation was provided for spending beyond the budgetary limits. Most other sub-programmes, including Conservation of Heritage (96 per cent), Promotion of Kenyan Music and Dance (90 per cent), and General Administration (98 per cent), reported high absorption rates, reflecting effective budget utilisation. However, areas like Records Management, Archives and Documentation posted slightly lower absorption at 89 per cent, suggesting minor underspending. Overall, the department maintained strong fiscal discipline and effective implementation across its cultural and administrative functions.

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

Table 4.215 presents some of the State Department for Culture and Heritage's key performance indicators for FY 2024/2025.

Table 4.215: Non-Financial Performance by the State Department for Culture and Heritage

Programme	Sub-Programme	Key Outputs	Key Performance Indicators	Annual Target 2024/25	Actual as of 30 th June, 2025	Variance
Culture Development	Cultural Products Diversification	Beadwork enterprise promotion services	No. of women and youth empowered in bead craft production	1500	420	(1,080)
The Arts	Promotion of Kenyan Music and Dance	Music and dance talents scouted, nurtured and monetised	No. of musicians recording	500	260	(240)
	Records Management	Public Records Management	No. of records digitised in the Records Management Unit (RMU)	550,000	380,000	(170,000)
		National Records Management Policy finalised	No. of records digitised	200,000	164,508	(35,492)
Archives and Documentation	National Archives	Public archives and Records services	No. of records microfilmed and digitised	30,000	203,977	173,977

Source: State Department for Culture and Heritage

The State Department for Culture and Heritage recorded mixed performance in FY 2024/25. Cultural initiatives like beadwork promotion and music development underperformed, achieving only 28 per cent and 52 per cent of their targets, respectively. In contrast, the Archives and Documentation sub-programme exceeded expectations, digitising 203,977 records against a target of 30,000.

4.11.5.4 Project Implementation for the State Department for Culture and Heritage

Table 4.216 summarises the project undertaken by the State Department for Culture and Heritage.

Table 4.216: State Department for Culture and Heritage Project

Project Name (a)	Project commencement date (b)	Expected Project Completion date (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in FY 2024/25 (Kshs. (f)	Expenditure in FY 2024/25 (Kshs.) (g)	Cumulative Expenditure as of 30 th June 2025 (Kshs.) (h)	Percentage of completion
Professional and Scientific Training for the Development of Cultural Tourism	01st July 2024	30/6/2028	Donor funding	40,000,000	10,000,000	-	-	-
Refurbishment of Archives offices	7/4/2023	6/4/2026	GoK	43,600,000	-	-	13,150,000	30
Construction of Wundanyi Resource (Cultural and Youth) Centre	1/2/2023	30/06/2025	GoK	141,000,000	50,000,000	49,856,435.00	84,153,480	60

Source: The State Department for Culture and Heritage

The State Department for Culture and Heritage was implementing several capital projects with varied progress. The construction of the Wundanyi Resource Centre recorded 60 per cent completion, with an expected completion date of 30th June 2025. Meanwhile, the Professional and Scientific Training for Development of Culture Tourism project was allocated donor funding of Kshs.40 million, did not report/record expenditure, indicating a delayed take-off. Overall, project implementation needs some interventions that require fast-tracking.

4.11.6 The State Department for Labour and Skills Development

The mandate of the MDA 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.

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

The original budgetary allocation to the State Department for Labour and Skills Development in FY 2024/2025 amounted to Kshs.5.83 billion, revised to Kshs.4.37 billion in Supplementary Estimates I, Kshs.5.20 billion in Supplementary Estimates II and Kshs.5.23 billion in Supplementary Estimates III, compared to Kshs.5.66 billion allocated in FY 2023/24.

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

The budget allocation was to fund three programmes. Table 4.217 shows budget execution by programmes and sub-programmes under the State Department for Labour and Skills Development in FY 2024/2025.

Table 4.217: The State Department for Labour and Skills Development Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Promotion of the Best Labour Practice	Promotion for Harmonious Industrial Relations	549.18	6.44	555.62	554.89	- 0.02	554.87	100
	Regulation of Trade Unions	19.80	-	19.80	14.20	-	14.20	72
	Provision of Occupational Safety and Health	300.41	45.00	345.41	300.32	45.00	345.32	100
	Employment Promotion Services	485.83	-	485.83	466.35	-	466.35	96
Workforce Development, Employment and Productivity Management	Human Resource Planning and Development	74.77	239.77	314.54	70.48	231.03	301.52	96
	Industrial Skills Development	2,472.00	347.00	2,819.00	2,186.98	306.98	2,493.96	88
	Productivity Promotion, Measurement and Improvement	65.13	-	65.13	62.98	-	62.98	97
	Management of Skills and Post-Training	27.23	-	27.23	20.91	-	20.91	77

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
General Administration Planning and Support Services	Policy, Planning, and General Administrative Services	596.20	-	596.20	596.60	-	596.60	100
Total		4,590.54	638.21	5,228.75	4,273.71	583.00	4,856.71	93

Source: State Department for Labour and Skills Development

The State Department for Labour and Skills Development recorded an absorption rate of 93 per cent in FY 2024/25, utilising Kshs. 4.86 billion out of the revised allocation of Kshs.5.23 billion. Key sub-programmes recorded outstanding performances, whereas some lagged behind the 100 per cent threshold.

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

Table 4.218 presents Key Performance Indicators for the State Department for Labour and Skills Development in FY 2024/2025.

Table 4.218: Non-Financial Performance by the State Department for Labour and Skills Development

Programme	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target (s)	Actual as of 30 th June 2025	Variance
Labour Migration Management	Labour Migration Management	Compliance with Labour laws and international labour standards	Number of Bilateral Labour Agreements signed.	1	2	1
			Number of workers in hazardous occupations medically examined	50,000	74,050	24,050
		Managed Labour Migration	Number of Hazardous industrial equipment examined	10,000	21,708	11,708
Promotion of the Best Labour Practices	Occupational Safety and Health Services (OSH)	A Safe Working Environment in workplaces is ensured	Number of workplaces audited for compliance with OSH regulations	5,000	5,672	672
			Number of private employment agencies vetted and registered annually	326	1,007	681

Source: State Department for Labour and Skills Development

Non-financial performance analysis indicated that the State Department for Labour and Skills Development exceeded all its annual targets, which pointed to possible unrealistic targets.

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

Table 4.219 summarises some projects the State Department for Labour and Skills Development undertook.

Table 4.219: State Department for Labour and Skills Development Projects Implementation

Project Name (a)	Project Commence Date (b)	Expected completion date (c)	Source of Funds (d)	Estimated value of the Project (Kshs.) Million (e)	Total Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/25 (Million) (g)	Cumulative Project Expenditure as of 30th June 2025 (Kshs. Million) (h)	Percentage of Completion
Construction of National Occupational Safety and Health Institute (Phase 1)	15th March, 2010	30th June, 2026	GoK	708.07	45.00	44.99	653.23	91
Construction of the National Employment Promotion Centre (Kabete) (BETA)	10th March, 2015	30th June, 2026	GoK	900.73	-	-	346.94	38
Construction Meru County Labour Offices	01st May, 2024	30th June, 2026	GoK/ World Bank	30.50	6.44	-	24.06	79
National Youth Opportunities Towards Advancement (NYOTA) Projects, Operationalisation of Labour Market Information and Observatory	01st July, 2024	30th September, 2029	GoK/ World Bank	5,610 (GOK-510) (W/B-5,100)	239.77	227.06	227.06	4

Source: The State Department for Labour and Skills Development

The State Department for Labour and Skills Development was implementing key infrastructure and institutional development projects with varied progress. The Construction of the National Occupational Safety and Health Institute (Phase 1) recorded 91 per cent completion, which is expected to be completed in FY 2024/25. The National Employment Promotion Centre (Kabete) remains slow-moving at 38 per cent completion with no expenditure recorded in FY 2024/25. Meanwhile, the flagship National Youth Opportunities Towards Advancement (NYOTA) project, jointly funded by GoK and the World Bank, was in its initial stages with only 4 per cent completion, having spent Kshs. 227.06 million in its first year. The delayed actualisation of the National Employment Promotion Centre and the NYOTA project claws back on the Government's efforts to create opportunities for the youth to earn decent and sustainable livelihoods. While some legacy projects were nearing completion, others required closer monitoring to ensure timely implementation.

4.11.7 The State Department for Social Protection and Senior Citizen Affairs

The State Department for Social Protection and Senior Citizen Affairs promotes Social Protection Policy, Senior Citizens Policy, Vocational Training and Rehabilitation of Persons with Disabilities, National Volunteerism Policy, Policy and programmes for persons with Disabilities, Policy and Programmes for older persons, management of statutory children's Institutions, Community Development Policy, community mobilisation, registration of self-help groups, 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.

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

The original budgetary allocation to the State Department for Social Protection and Senior Citizen Affairs in FY 2024/2025 amounted to Kshs.35.30 billion, revised to Kshs.35.17 billion in Supplementary Estimates I, Kshs.35.33 billion in Supplementary Estimates II and Kshs.47.79 billion in Supplementary Estimates III, compared to Kshs.36.83 billion allocated in FY 2023/24.

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

The budgetary allocation was to fund three programmes. Table 4.220 shows budget execution by programmes and sub-programmes under the State Department for Social Protection and Senior Citizen Affairs in FY 2024/2025.

Table 4.220: The State Department for Social Protection and Senior Citizens Affairs Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Social Protection and Children Services	Social Welfare and Vocational Rehabilitation	1,057.03	-	1,057.03	1,015.96	-	1,015.96	96
	Community Mobilisation and Development	800.93	-	800.93	631.25	-	631.25	79
	Child Community Support Services	2,536.67	-	2,536.67	2,520.01	-	2,520.01	99
	Child Rehabilitation and Custody	473.34	-	473.34	446.08	-	446.08	94
National Safety Net	Social Assistance to Vulnerable Groups	40,881.27	1,807.62	42,688.89	40,224.38	1,961.35	42,185.73	99
General Administration, Planning and Support Services	General Administration and Support Services	235.12	-	235.12	229.25	-	229.25	98
Total		45,984.38	1,807.62	47,792.00	45,066.94	1,961.35	47,028.29	98

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

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

Table 4.221 presents Key Performance Indicators for the State Department for Social Protection and Senior Citizens Affairs in FY 2024/2025.

Table 4.221: 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)	Actual as of 30 th June 2025	Variance
Social Development	Community Mobilisation and Development	Community Groups (SHGs, CBOs) registered and trained, linked to MFIs	Number of Community Groups registered	55,000	55,710	710
		Community Group Registration Act, 2022, Operationalised for increased community participation in socio-economic development	Number of community members sensitised on the CGR Act of 2022	20,000	29,084	9,084

Programme	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target (s)	Actual as of 30 th June 2025	Variance
		Vulnerable community members targeted and supported through the Economic Inclusion Programme (EIP)	Number of vulnerable community members supported through consumption support	7,740	5,837	(1,093)
National Safety Net	Social Assistance to Vulnerable Groups	Households with vulnerable persons supported	Number of older persons supported with cash transfers	1,185,455	1,253,045	67,590
			No. of households with OVCs supported with cash transfers	482,393	433,004	(49,349)
General Administration and Support Services	Policy, Planning and General Administrative Services	Administrative Support Services provided	% Compliance with service charter and service delivery charter commitments	100	100	-
		Performance Managed	% of staff performance appraised	100	30	(70)

Source: State Department for Social Protection and Senior Citizens Affairs

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

Table 4.222 summarises the project under the State Department for Social Protection and Senior Citizen Affairs.

Table 4.222: State Department for Social Protection and Senior Citizen Affairs Project Implementation Status

Project Name(a)	Project Commencement Date (b)	Expected date of Completion (c)	Source of Funds (d)	Estimated Value of the Project (Kshs. Million) (e)	Total Funding in FY 2024/25 (Kshs. Million) (f)	Expenditure in FY 2024/2025 (Kshs. Million) (g)	Cumulative project expenditure as of 30 th June, 2025 (Kshs. Million) (h)	Percentage of Completion
Kenya Social Economic Inclusion Project (KSEIP)	03/12/19	31/12/24	GOK and IDA	10,359.59	1,807.62	1,961.35	9,545.47	100

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

Project Implementation Status indicated that the Kenya Social Economic Inclusion project had overstretched its completion timeline.

4.11.8 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 of Kenya.

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

The original budgetary allocation to the State Department for Gender and Affirmative Action in FY 2024/2025 amounted to Kshs.6.11 billion, revised to Kshs.5.58 billion in Supplementary Estimates I, Kshs.5.01 billion in Supplementary Estimates II and Kshs.4.82 billion in Supplementary Estimates III, compared to Kshs.5.74 billion allocated in FY 2023/24.

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

The budget allocation was to fund three programmes. Table 4.223 shows budget execution by programmes and sub-programmes under the State Department for Gender and Affirmative Action in FY 2024/2025.

Table 4.223: Programme and Sub-Programme Performance for the State Department for Gender and Affirmative Action

Programmes	Sub-Programmes	Revised Estimates III (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Community Development	Affirmative Action	975.40	2,708.98	3,684.38	974.68	2,718.80	3,693.48	100
Gender Empowerment	Gender and Social-Economic Empowerment	351.10	-	351.10	225.63	-	225.63	64
	Gender Mainstreaming	434.88	126.92	561.80	405.51	103.86	509.37	91
General Administration and Support Services	General Administration and Support Services	221.21	-	221.21	210.16	-	210.16	95
	Gender field Services	-	-	-	-	-	-	-
Total		1,982.59	2,835.90	4,818.49	1,815.98	2,822.66	4,638.64	96

Source: The State Department for Gender and Affirmative Action

The State Department for Gender and Community Development recorded an overall budget absorption in FY 2024/25, utilising Kshs.4.64 billion out of the revised Kshs.4.82 billion. The Affirmative Action sub-programme achieved complete absorption at 100 per cent, while the Gender and Social-Economic Empowerment recorded a relatively low absorption rate of 64 per cent, indicating delayed implementation.

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

Table 4.224 presents the achievements against the State Department for Gender and Affirmative Action's key performance indicators in FY 2024/2025.

Table 4.224: Non-Financial Performance by the State Department for Gender and Affirmative Action

Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
Gender Empowerment	FGM survivors empowered	No. of FGM survivors Empowered	1,000	1,000	-
	County Gender Sector working Group capacity built on GBV/FGM in 10 counties.	No. of County Gender Sector working Group capacity built on GBV/FGM in counties.	10	10	-

Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 th June 2025	Variance
	Male champions identified and capacity built on GBV and FGM at the county level	Number of Male champions identified and capacity built on GBV and FGM at the county level	1,000	1,000	-
	Business support services	No. of women entrepreneurs trained on Access to Government Procurement Opportunities (AGPO)	1,500	4,987	3,487
	Business support services	Number of women entrepreneurs supported to market their products through participation in exhibitions and selected trade fairs	200	287	87
Community Development	Financial Support for vulnerable members of the society	Number of students supported with bursaries and scholarships	52,805	58,050.00	5,275.00

Source: The State Department for Gender and Affirmative Action

The State Department for Gender and Community Development performed well in FY 2024/25, particularly in gender-based and community support programmes. Key targets were fully met under the Anti-FGM Board and Anti-GBV Directorate, including the empowerment of 1,000 FGM survivors, training of 1,000 male champions, and capacity building for 10 County Gender Sector Working Groups. Economic empowerment efforts surpassed targets, with 4,987 women trained on AGPO against a target of 1,500, and 287 supported to market their products against a target of 200. The department also exceeded its bursary and scholarship target, supporting 58,050 students compared to the planned 52,805. While these overachievements reflect commendable effort, they may also point to weaknesses in planning and target setting, suggesting the need for improved forecasting and resource allocation in future.

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

Table 4.225 summarises the projects undertaken by the State Department for Gender and Affirmative Action in the FY 2024/25.

Table 4.225: State Department for Gender and Affirmative Action Project Implementation Status

Project Name(a)	Project Commencement Date (b)	Expected date of Completion (C)	Source of Funds (d)	Estimated Value of the Project (Kshs. Mn) (e)	Total Funding in FY 2024/25 (Kshs. Mn) (f)	Expenditure in FY 2024/25 (Kshs. Mn) (g)	Cumulative project expenditure as of 30 th June 2025 (Kshs. Mn) (h)	Percentage of Completion
National Government Affirmative Action Fund	FY 2015/2016	Continuous	GoK	24,809.81	2,708.98	2,708.98	24,614.38	95
Women Enterprise Fund	FY 2007/2008	Continuous	GoK	13,000.00	-	-	5,842,000	45
Enhancing Prevention and Response to GBV	FY 2021/2022	01 st February 2025	GoK and Donor	1,017.07	291.02	89.72	519.25	51
GoK/UNFPA 10 th Country Program	01st July 2023	30 th June 2027	GoK and Donor	51.20	25.90	23.96	44.22	86

Source: The State Department for Gender and Affirmative Action

The State Department for Gender and Community Development was implementing several key projects with varied progress. The National Government Affirmative Action Fund continued to perform well, achieving a 95 per cent completion rate with cumulative expenditure of Kshs. 24.61 billion out of Kshs. 24.81 billion. The Women Enterprise Fund, though ongoing since FY 2007/2008, showed a low completion rate of 45 per cent, despite significant cumulative expenditure of over Kshs.5.84 billion, suggesting the need for a more transparent performance tracking framework. The Enhancing Prevention and Response to GBV project, jointly funded by GoK and donors, was 51 per cent complete, yet it surpassed its target completion timeline of February 2025. While Funds like NGAAF showed substantial utilisation, others required improved planning, more apparent timelines, and performance monitoring.

5. KEY ISSUES AND RECOMMENDATIONS

During FY 2024/25, the Controller of Budget identified critical issues that hampered budget implementation. These included the accumulation of pending bills, budget cuts below the incurred expenditure, using Article 223 of the Constitution to fund existing government programmes, weak monitoring of targets, and delayed implementation of the Equalisation Fund, as discussed below.

5.1. Accumulation of Pending Bills

Regulation 56 (1) (b) and (c) of the PFM (National Government Regulations, 2015) requires Accounting Officers to factor in budget contracts imposing financial obligations beyond one financial year to secure the necessary resources in line with the financing requirements set out in the contracts before new projects are budgeted.

Observation: Pending bills for the National Government MDAs amounted to Kshs.524.84 billion as of 30 June 2025, compared to Kshs.516.27 billion reported as of 30 June 2024 made up of Kshs.274.34 billion (52 per cent) for Recurrent Votes and Kshs.250.50 billion (48 per cent) for Development Votes. Of the pending bills, Kshs.404.33 billion (77 per cent) is owing from State Corporations and Kshs.120.51 billion (23 per cent) from MDAs. The MDAs' pending bills, mainly historical bills, comprised of Kshs.81.06 billion (67 per cent) for recurrent expenditure and Kshs.39.46 billion (33 per cent) for development expenditure. The State Corporations' pending bills include payments due to contractors/projects, suppliers, unremitted statutory and other deductions, and pension arrears for the Local Authorities Pension Trust.

The accumulation of pending bills restrains business cash flows, resulting in liquidity constraints, especially for Small and Medium-sized Enterprises (SMEs), as they have to endure the long wait to settle overdue payments. This may force SMEs to either scale back operations, lay off workers, or shut down operations. It also leads to high government business costs due to the accumulation of interest charges and penalties on unpaid invoices, eroding trust between the government and the private sector.

Recommendation: *The National Treasury should fast-track the verification of all pending bills of the National Government and expedite the payment of eligible pending bills.*

5.2. Revision of the Budget Below Incurred Expenditure at Supplementary Budgeting

The PFM (National Government) Regulations 2015 provide guidelines on supplementary budgets by National government entities. Regulation 40(1) states that each Accounting Officer shall prepare revised budget estimates in the format to be issued by the Cabinet Secretary, within the guidelines of the supplementary budget circular and in conformity with budget guidelines issued by the Cabinet Secretary.

Observation: In the FY 2024/25, the national government, through the National Treasury, prepared three supplementary budgets that the National Assembly approved. Analysis of financial and non-financial performance submitted by MDAs to the Office of the Controller of Budget shows that some budget line items recorded negative balances, as buttressed by absorption above 100 per cent. This is attributed to budget cuts on online items with expenditure in the Supplementary Budgets. Negative balance on budget items indicates non-compliance with the basic accounting principles and prudent financial practices.

Recommendations: *To avoid overdrawing budget items, the Controller of Budget recommends that the National Treasury ensure that expenditure performance is updated and fully considered during Supplementary Budgeting.*

5.3. Use of Article 223 of the Constitution

While the PFM framework provides that appropriation must precede expenditure, Article 223 of the Constitution excludes this rule. It states that the national government may spend money that has not been appropriated if: (a). The amount appropriated for any purpose under the Appropriation Act is insufficient; (b) a need has arisen for expenditure for a purpose for which that Act has appropriated no amount; or (c). Money has been withdrawn from the Contingencies Fund.

Further, Article 223(2) requires post facto approval by Parliament after the first withdrawal of money within two months, and if Parliament is not sitting, then within two weeks of its next scheduled sitting. Upon approval, the expenditure should be included in an Appropriation Bill. Article 223(5) expresses that such expenditure shall not exceed 10 per cent of the sum appropriated for that year unless Parliament, in exceptional circumstances, approves a higher percentage.

Regulation 40(3) of the PFM (National Government) Regulations reinforces the three instances for utilising Article 223 and provides in mandatory terms that the reasons upon which a request and approval can be issued shall only be (a) unforeseen and unavoidable circumstances where no budget provision was made; or (b) unavoidable in circumstances where there is an existing budgetary provision that, however, is inadequate.

Regulation 40(4) further provides that the following shall not be considered as unforeseen and unavoidable expenditure: (a) expenditure that, although known when finalising the estimates of the original budget, could not be accommodated within allocations; and (b) tariff adjustments and price increases.

Observation: In the FY 2024/2025, the Cabinet Secretary (CS) of the National Treasury granted total approvals of Kshs.77.48 billion for additional funding to MDAs under Article 223 of the Constitution. From these approvals, the Controller of Budget authorised withdrawals of Kshs.66.54 billion from the Consolidated Fund. Scrutiny of the approvals revealed several instances where additional funding was needed to support existing government programmes, which should have been anticipated during the budget formulation. For example, the State Department for Roads, the State Department for Broadcasting and Telecommunications and the State Department for Higher Education and Research received additional funding under Article 223 to settle outstanding pending bills; the State Department for Public Health and Professional Standards received Kshs.1.75 billion to cater for salary arrears accrued to medical doctors arising from implementing the 2017-2021 Collective Bargaining Agreement.

Reliance on Article 223 to implement existing Government programmes or initiatives breaches Paragraph 40 (4) of the PFM (National Government) Regulations, 2015 and suggests potential lapses in the budget formulation process and/or weaknesses in the budgeting cycle.

Recommendation: *The Controller of Budget recommends adopting good planning, budget practices, and sound expenditure management by prioritising all essential services and aligning them to operational realities during the budget formulation and implementation.*

5.4. Weak Monitoring of Annual Targets for MDAs

During budget preparation, the Cabinet Secretary responsible for the National Treasury and Economic Planning must issue guidelines to government entities concerning financial matters and monitor their implementation as provided in Section 12(2)(k) of the PFM Act. In line with this requirement, the CS issued Treasury Circular No.8/2023 dated 7th August 2023 to all Accounting Officers/Principal Secretaries for all MDAs, the

Judiciary, Parliament, Constitutional Commissions and Independent Offices, guiding the preparation and implementation of the budget for the specific financial year.

Analysis of financial and non-financial reports submitted to the Controller of Budget by MDAs shows a mismatch between financial and non-financial parameters. Notably, there are circumstances where MDAs recorded an absorption rate of 100 per cent of the budget and, on the other hand, recorded a low achievement of the key performance indicators/targets. This makes it hard to relate the critical performance indicators and output as budgeted in the Programme Based Budget and to track implementation of the Government Agenda. This may be due to failure to stick to the work plans and implement activities outside the budget.

Recommendations: *The Controller of Budget recommends that all accounting officers adhere to guidelines for preparing and implementing the financial year and the Medium-Term Budget to ensure seamless budget execution, promote service delivery, and spur economic growth. This should be done through regular monitoring and reporting of non-financial targets.*

5.5. Delay in Implementation of the Equalisation Fund Projects

Article 204 of the Constitution establishes the Equalisation Fund, where one-half per cent (0.5 per cent) of the national government's annual revenue is deposited to provide basic services in marginalised areas and raise their quality of life to the national standard. The fund aims to provide essential infrastructure like water, roads, health facilities, and electricity.

Observation: In the FY 2024/25, the National Treasury disbursed Kshs.3.45 billion, comprising Kshs.394.30 million for development pending bills under the first Policy, Kshs.2.77 billion for the Second Policy's development projects and Kshs.256.20 million for the Fund Secretariat's recurrent expenses. Notably, only fourteen out of thirty-four counties with marginalised areas received funds under the Second Policy, representing 27 per cent of the development budget. This implies a low absorption of funds on a linear basis.

Recommendations: *The low absorption of the Equalisation Fund's development budget is a key issue, given that the Equalisation Fund had a significant balance of Kshs.6.88 billion as of the end of FY 2024/25. The Controller of Budget recommends expediting the settlement of pending billings related to the first Policy and ensuring equity in implementing the Second Policy in marginalised areas.*

6. EMERGING ISSUE- KENYA'S DOMESTIC DEBT

6.1. Introduction

Public borrowing is undertaken whenever the budgeted expenditures exceed the revenue target within the financial year. The government borrows to fill the resulting fiscal gap. Borrowing can be classified into domestic and external borrowing. The government's deficit financing policy¹ provides that external sources of borrowing will be from multilateral, bilateral and commercial lenders, while domestic borrowing will be from issuances of Treasury bonds, whereas Treasury bills will be for cash management purposes.

The projected fiscal deficit for FY 2025/26 was Kshs.831.0 billion (4.3 per cent of GDP), a decrease from Kshs.862.7 billion (4.9 per cent of GDP) in FY 2024/25. To finance the deficit, the government planned to borrow Kshs.684.2 billion (3.6 per cent of GDP) from domestic sources and the balance from external sources. Domestic debt is sourced from the domestic market, primarily using treasury bills and bonds as the key instruments for domestic borrowing. . Other components of domestic debt include the Pre-1997 debt and Overdraft from the Central Bank to the government. . However, recent growth in the proportion of short-term debt instruments, like Treasury bills, heightens the government's exposure to refinancing risks, especially in a high-interest-rate environment.

Notably, borrowing from domestic market is undertaken for three main reasons: (i) to finance the government fiscal deficit, (ii) to support the development of the domestic financial debt market through the issuance of treasury bills and bonds, and (iii) to repay maturing obligations within any given financial year. While domestic borrowing presents the government with an alternative source of budget financing, unchecked borrowing could lead to refinancing risks due to high domestic interest rates, a debt trap, and limited funds to cater for recurrent and development activities.

6.2. Review of the status of Domestic Debt

Domestic debt formed the major component of the total debt stock at 54 per cent compared to 46 per cent for external debt as at June 2025² . As at 30th June 2025, total domestic debt stock stood at Kshs.6.34 trillion (34.6³ per cent of GDP), an increase of Kshs.916 billion from Kshs.5.41 trillion (33.59 per cent of GDP) recorded at the end of June 2024. The total domestic debt accounted for 53.9 per cent of the public debt. To finance the FY 2024/25 budget, the government borrowed Kshs.915.73 billion⁴ (5.0 per cent of GDP) from the domestic market, surpassing the revised annual target by Kshs.379.73 billion or 28.4 per cent of the annual target.

From the analysis, the surge in domestic debt stock indicates a growing reliance on short-term borrowing by the government to finance the budget deficit. In the FY 2023/24, the government deviated from its 2024 Medium Term Debt Management Strategy, which recommended a borrowing mix of 50:50, that is, an equal amount of borrowing from the domestic and external sources. Instead, the actual borrowing ratio for the period was 54:46. Figure 6.1 shows the growth in domestic debt to GDP from FY 2019/20 to FY 2024/25.

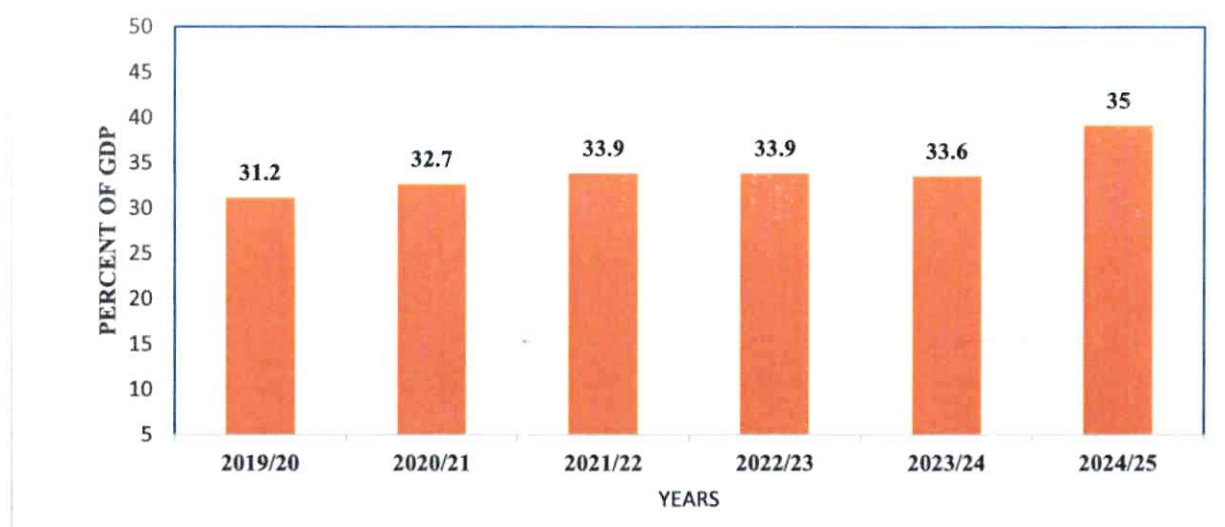
¹ 2025 Budget Policy Statement

² PDMO Annual performance report-National Treasury

³ The 2025 GDP is projected at Kshs.18.3 trillion.

⁴ Revised target in supplementary II budget in FY 2024/25

Figure 6.1: Evolution of Domestic Debt, FY2019/20-FY2019/20-FY 2024/25



Source: National Treasury

The increase in the domestic debt to GDP ratio for FY 2024/25 can be attributed to the government’s departure from the recommended policy mix of 50:50 to 54:46 domestic to external borrowing.

6.2.1 Composition of Domestic Debt

Table 6.1 shows the composition of domestic debt by instrument as at June 2024 and June 2025. Using this criterion, Kenya’s domestic debt stock is dominated by Treasury Bonds. The proportion of treasury bonds averages above 80 per cent between the two periods. This is followed by Treasury bills, less than 15 per cent of the total domestic debt stock. The proportion of the other components of domestic debt is below 1.5 per cent. The high proportion of treasury bonds aligns with the government’s strategy to favour long-term instruments over short-term ones like Treasury bills. This strategy aims to mitigate refinancing risks and to manage borrowing costs effectively.

Table 6.1: Composition of Domestic Debt, June 2025 (Kshs. Billion)

Instrument	June 2024		June 2025	
	Amount	Proportion (%)	Amount	Proportion (%)
Treasury Bonds	4,627.10	85.5	5,124.07	81.0
Treasury Bills	615.90	11.4	1,005.84	15.9
Pre-1997 CBK Debt	17.2	0.3	21.97	0.3
CBK O/D	61.0	1.1	88.0	1.4
IMF funds lent to the Government	83.5	1.5	80.0	1.3
Others	5.6	0.1	6.13	0.1
Total	5,410.3	100	6,326.01	100

Source: National Treasury

6.2.1.1 Government Overdraft

Under Section 46(3) of the Central Bank of Kenya Act, the government’s overdraft facility is capped at 5 per cent of the most recently audited revenues. This statutory limit is designed to prevent excessive short-term borrow-

ing that could lead to inflationary pressures. Historically, the government has utilised the CBK overdraft facility to address short-term cash flow challenges, especially when tax revenues and external loans fall short. Table 1 shows that the stock of government overdraft has increased by Kshs.27 billion from June 2024 to June 2025.

The analysis of FY 2024/25 data from the National Treasury shows that the Government paid interest on the overdraft amounting to Kshs.7.44 billion (see Appendix XV). This was a reduction of Kshs.2.19 billion from the Kshs.9.63 billion paid during the FY 2023/24. The prevailing CBR rate determines the interest charged on the overdraft. The CBR rate moved from 9 per cent in FY 2022/23 to 13 per cent in FY 2024/25. The change in the rate will result in a higher interest charge on the overdraft. The reliance on overdraft reflects the ongoing fiscal pressures and revenue shortfalls.

6.2.1.2 Pre-1997 Government Debt

The Pre-1997 Government Debt is part of the domestic debt of the National Government. During the FY 2024/25, the principal amount of the Pre-1997 debt was Kshs.21.97 billion. Interest on the loan is charged on the outstanding amount at 3 per cent per annum. During July 2024 to June 2025, the government paid a total of Kshs.1.60 billion, comprising principal payment of Kshs.1.11 billion and interest payment of Kshs.491.41 million (see Annex XV). According to the National Treasury, the national government has been unable to clear the loan due to cash flow constraints, which caused the Government of Kenya to suspend repayment of the principal amount.

6.2.1.3 Treasury Bills and Bonds

Data from the Central Bank of Kenya (CBK) shows that the government borrowed a total of Kshs.6.13 trillion in gross terms using treasury bonds and bills during the FY 2024/25 period. This represented new borrowing using Treasury bills and bonds of Kshs.886.91 billion incurred during the period.

6.2.2 Domestic Debt by Holders/Investor Category

Table 6.2 compares domestic debt by holders or investor category for June 2024 and June 2025. A significant portion of the debt (44.1 per cent) was held by banking institutions, followed by Pension Funds at 28.6 per cent. The Central Bank held domestic debt of Kshs.94.89 billion in June 2025, including the overdraft and the Pre-1997 debt.

Table 6.2: Holders of Domestic Debt by Category (Kshs) Billion

Holder Type	June 2024		June 2025	
	Amount	Proportion (%)	Amount	Proportion (%)
Central Bank	86.57	1.6	94.89	1.5
Commercial Banks	2,278.84	42.1	2,694.88	42.6
Insurance Companies	379.07	7.0	455.47	7.2
Trust & Pension Funds	1,552.46	28.7	1,809.24	28.6
Other investors	1,113.34	20.6	1,271.53	20.1
Total	5,410.28	100	6,326.01	100

Source: National Treasury

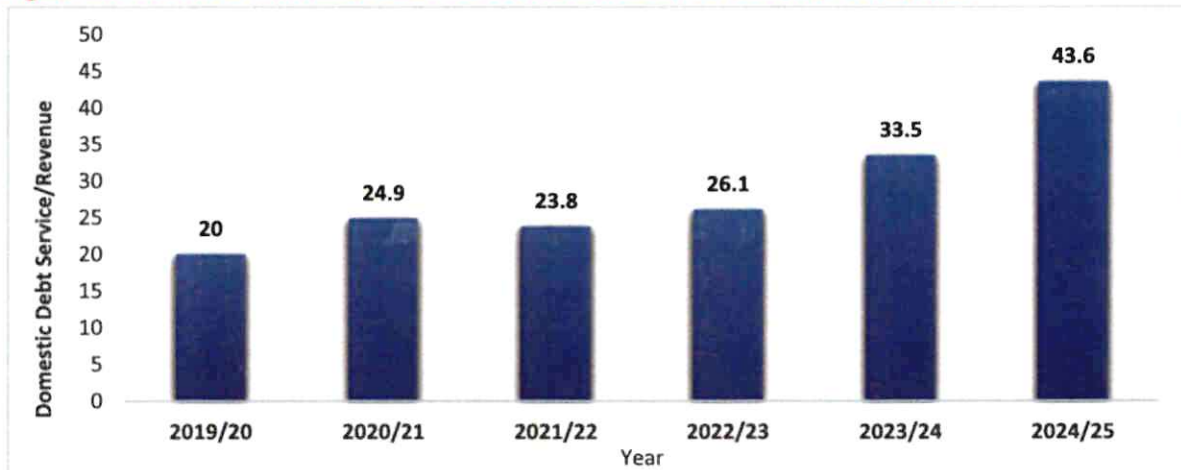
6.2.3 Domestic Debt Service

During the period July 2024-June 2025, total domestic and external debt service was Kshs.1.70 trillion⁵, or 55.4⁶ per cent of total revenues for the period. The total domestic debt service was Kshs.992.39 billion, comprising principal repayments of Kshs.360.09 billion and interest payment of Kshs.632.30 billion, see Annex XV for details of principal and interest payments for domestic debt components. The total external debt service for the period July 2024 to June 2025 amounted to Kshs.704.92 billion.

The projected domestic debt service for FY 2025/26 is Kshs.1.31 trillion (39.6 per cent of total revenue.⁷), implying that most expected revenue will be used for domestic debt service. The IMF recommends a threshold for total debt service to revenue of 30 per cent, indicating that Kenya's debt service costs are above the recommended threshold.

The high domestic debt servicing costs are primarily attributed to high interest payments on Treasury bonds and bills. This situation underscores the government's challenges in managing its debt obligations while striving to maintain fiscal sustainability. Figure 2 shows the domestic debt service costs movements to total revenues from FY 2019/20 to FY 2024/25.

Figure 6.2: Profile of Domestic Debt Service to Revenues, FY 2019/20-FY2024/25



Source: CBK, National Treasury

6.3. Recommendations

From the analysis, domestic borrowing is undertaken to fund the budget deficit. To reduce the amount of funds borrowed from the domestic market, the government should aim to reduce the fiscal deficit in the medium term in line with the 2024 Budget Policy Statement projections. Further, there is a need to adhere to the 2024 Medium-Term Debt Strategy that recommends a borrowing mix of 50:50 for domestic to external borrowing. Other actions the government may consider to manage the rising domestic debt and the associated high debt service costs include:

- i. Undertake fiscal consolidation measures: This includes reducing non-essential expenditures such as foreign travel and benchmarking visits. This will help further reduce the budget deficit, hence the need to borrow from the domestic market.

⁵ Total debt service excludes principal and interest payments from T-bills

⁶ Total revenues FY 2024/25 Kshs.3,067.7 billion.

⁷ FY 2025/26 projected revenues Kshs. 3.32trillion.

- ii. Increase in domestic revenue collection: The government should strengthen tax collection and administration measures. This may include decisively dealing with corrupt practices that lead to the loss of collected revenues. This will improve revenue collection and enhance the government's ability to finance the planned expenditures from its revenues, hence eliminating the need to resort to borrowing to fund the annual budget.
- iii. Implement appropriate monetary policies to reduce domestic interest rates. The government should ensure that the adopted policies provide a conducive environment for the private sector to operate. This will help lower domestic interest rates and thus the cost of domestic debt.

6.4. Conclusion on domestic debt

Although domestic debt is vital in providing necessary funding to the budget deficit, care must be taken to avoid overborrowing from the domestic market. The government's 2025 Medium-Term Debt Strategy (MTDS) aims to reduce reliance on short-term debt instruments like Treasury Bills and lengthen the maturity profile of public debt. This strategy is designed to mitigate refinancing risks and ensure debt sustainability. However, the trend towards increased short-term borrowing may counteract these objectives, highlighting the need for prudent debt management and fiscal reforms.

7. CONCLUSION

The National Government Budget Implementation Review Report was published per Article 228(6) of the Constitution, which requires the Controller of Budget to submit a report on the implementation of budgets for national and county governments to each House of Parliament every four months. It provides an overview of financial and non-financial information on budget performance for FY 2024/25 by analysing receipts into the Consolidated Fund and expenditure against the annual target. It also highlights key issues encountered during the year and recommends addressing them.

During the financial year, the national government budget performance remained resilient despite the public demonstrations that led to the withdrawal of the Finance Bill 2024, which consequently delayed the commencement of budget implementation from July to August 2024.

Total receipts into the Consolidated Fund were Kshs.4.21 trillion, representing 95 per cent of the revised annual target. The Controller of Budget approved withdrawals of Kshs.3.99 trillion from the Consolidated Fund, representing 95 per cent of the revised net estimates, implying that about 5 per cent of the budgeted activities were not funded. The Consolidated Fund withdrawals included Kshs.66.54 billion authorised as additional funding under Article 223 of the Constitution. Ministries, Departments and Agencies received a Kshs.1.78 trillion, representing 98 per cent of the revised net estimates, comprised Kshs.335.08 billion for ministerial development expenditure (89 per cent) and Kshs.1.44 trillion for ministerial recurrent expenditure, Kshs.1.79 trillion for Consolidated Fund Services and Kshs.418.26 billion to County Governments as an equitable share of revenues raised nationally.

Gross expenditure for the National Government was Kshs.4.03 trillion, recording an absorption rate of 92 per cent. This comprised ministerial development expenditure at Kshs.545.80 billion (absorption rate of 89 per cent), ministerial recurrent expenditure at Kshs.1.70 trillion (absorption rate of 94 per cent), and Consolidated Fund Services at Kshs.1.82 trillion (absorption rate of 91 per cent).

Public debt stock stood at Kshs.11.73 trillion, comprising Kshs.5.40 trillion owed to external lenders and Kshs.6.33 trillion debt payable to domestic lenders. High public debt limits Government's fiscal space and its ability to use fiscal policy to respond appropriately to economic shocks. This is because debt servicing reduces resources available for spending in the productive sectors, resulting in liquidity constraints and a high cost of doing business for the Government due to the high cost of capital. Further, care must be taken to avoid overborrowing from the domestic market. Increased domestic borrowing crowds out the private sector by driving up interest rates, thus making it difficult for businesses and individuals to borrow.

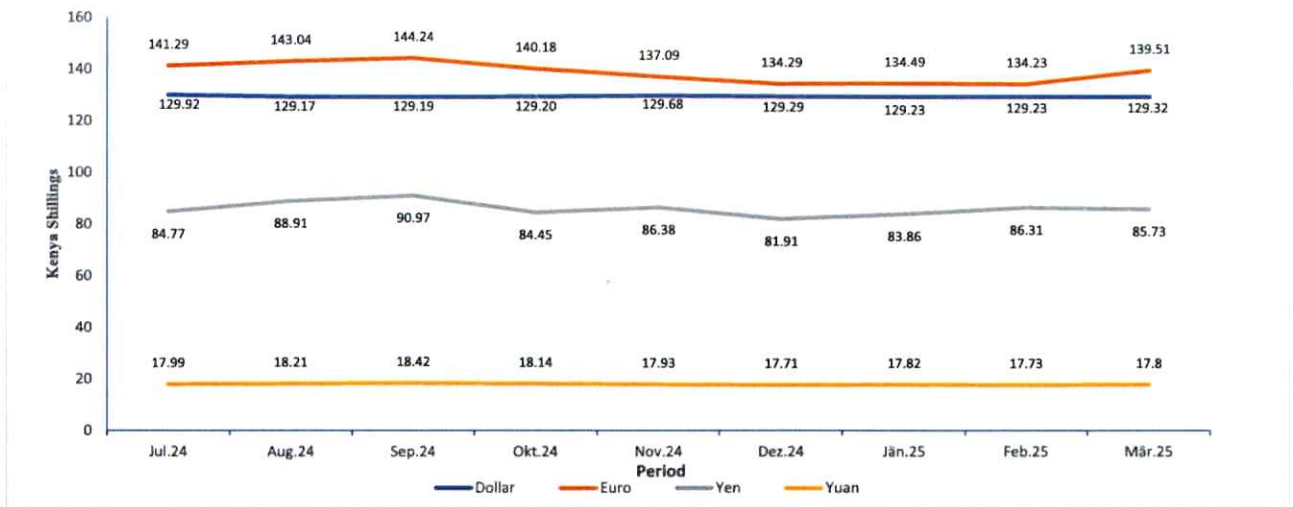
While executing her mandate, the Controller of Budget identified key issues that hindered effective budget implementation. The issues included the accumulation of pending bills which stood at Kshs.524.84 billion, Revision of budget below incurred expenditure during Supplementary budgeting, Over-reliance on Article 223 of the Constitution to fund existing government programmes and foreseeable expenses, Weak monitoring of

annual targets for MDAs, delay in implementation of the Equalisation Fund which recorded a 27 per cent of performance of its development budget and delayed completion of multi-year development projects.

To address the challenges, the Controller of Budget recommends that the National Treasury fast-tracks the settlement of verified pending bills. To curb over-expenditure of budget lines, the National Treasury should ensure that the expenditure incurred is considered during budget revision. Further, the National Treasury should liaise with respective accounting officers to regularise expenditure overruns before the closure of the financial year. To reduce over-reliance on Article 223 of the Constitution on foreseen expenses, it is necessary to adopt good planning and budget practices by prioritising all essential services and aligning them to operational realities during the budget process. Further, to achieve the Equalisation Fund objectives, the Fund Administrator should fast-track implementation of the identified projects in respective counties and timely payment of completed projects to avoid pending bills. Finally, to enhance project completion rates, MDAs should prioritise completing ongoing multi-year projects before initiating new projects.

8. ANNEXES

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



Source: Central Bank of Kenya

Annex II: Movements in Budgetary Allocations for FY 2024/2025

Vote No.	Entity Category	Original Estimates (Ksh. Billion)						Revised Estimates I (Ksh. Billion)						Revised Estimates II (Ksh. Million)						Revised Estimates III (Ksh. Million)						Change from Original Estimates																				
		Recurrent			Development			Recurrent			Development			Recurrent			Development			Recurrent			Development			Recurrent			Development																	
		Net	AIA	Gross	Net	AIA	Gross	Net	AIA	Gross	Net	AIA	Gross	Net	AIA	Gross	Net	AIA	Gross	Net	AIA	Gross	Net	AIA	Gross	Net	AIA	Gross	Net	AIA	Gross															
		Ministry/Department / Agency (A)																																												
1011	The Executive Office of the President	4.23	0.01	4.23	1.20	0.00	1.20	0.00	0.00	3.58	0.01	3.58	0.00	0.00	0.00	0.00	0.00	0.00	4.49	0.01	4.49	0.05	0.00	0.05	4.55	0.03	4.57	0.05	0.00	0.05	0.00	0.00	0.00	0.32	0.02	0.34	-1.15	0.00	-1.15	8	400	8	-96	0	-96	
1012	Office of the Deputy President	4.57	0.00	4.58	0.32	0.00	0.32	0.00	2.60	0.00	3.02	0.00	0.00	0.00	0.00	0.00	0.00	3.02	0.00	3.02	0.00	0.00	0.00	3.22	0.00	3.22	0.00	0.00	0.00	0.00	0.00	-1.36	0.00	-1.36	-0.32	0.00	-0.32	-30	0	-30	-100	0	-100			
1013	Office of the Prime Cabinet Secretary	1.14	0.00	1.14	0.00	0.00	0.00	0.00	0.72	0.00	0.89	0.00	0.00	0.00	0.00	0.00	0.00	0.89	0.00	0.89	0.07	0.00	0.07	0.89	0.00	0.89	0.00	0.00	0.00	0.00	0.00	-0.25	0.00	-0.25	0.07	0.00	0.07	0.07	0.00	0.00	0.07	-22	0	-22	0	0
1014	State Department for Parliamentary Affairs	0.46	0.00	0.46	0.00	0.00	0.00	0.00	0.36	0.00	0.34	0.00	0.00	0.00	0.00	0.00	0.00	0.34	0.00	0.34	0.00	0.00	0.00	0.32	0.00	0.32	0.00	0.00	0.00	0.00	-0.14	0.00	-0.14	0.00	0.00	0.00	0.00	0.00	0.00	-30	0	-30	0	0		
1015	State Department for Performance and Delivery Management	0.60	0.00	0.60	0.00	0.00	0.00	0.00	0.51	0.00	0.63	0.00	0.00	0.00	0.00	0.00	0.00	0.63	0.00	0.63	0.00	0.00	0.00	0.63	0.00	0.63	0.00	0.00	0.00	0.00	0.03	0.00	0.03	0.00	0.00	0.00	0.00	0.00	0.00	5	0	5	0	0		
1016	State Department for Cabinet Affairs	0.28	0.00	0.28	0.00	0.00	0.00	0.00	0.23	0.00	0.22	0.00	0.00	0.00	0.00	0.00	0.00	0.22	0.00	0.22	0.00	0.00	0.00	0.22	0.00	0.22	0.00	0.00	0.00	0.00	-0.05	0.00	-0.05	0.00	0.00	0.00	0.00	0.00	-19	0	-19	0	0			
1017	State House	7.94	0.00	7.94	1.56	0.00	1.56	0.00	4.31	0.00	4.31	0.00	0.00	0.00	0.00	0.00	0.00	4.31	0.00	4.31	0.00	0.00	0.00	11.66	0.00	11.67	0.40	0.00	0.40	0.00	0.00	3.73	0.00	3.73	-1.16	0.00	-1.16	47	0	47	-74	0	-74			
1023	State Department for Correctional Services	34.72	0.01	34.73	0.82	0.00	0.82	0.00	34.38	0.01	35.75	0.01	35.75	0.11	0.00	0.11	0.00	36.05	0.01	36.05	0.01	0.00	0.11	36.05	0.01	36.05	0.01	0.00	0.11	0.00	1.32	0.00	1.32	-0.71	0.00	-0.71	4	0	4	-87	0	-87				
1024	State Department for Immigration and Citizen Services	8.90	1.25	10.15	2.11	2.70	4.81	8.63	1.25	9.87	1.70	11.57	1.70	2.70	4.40	9.05	3.97	13.02	1.70	13.02	9.15	3.97	13.12	1.70	5.40	7.10	9.15	3.97	13.12	1.70	2.72	2.97	-0.41	2.70	2.29	2.29	3	219	29	-20	100	48				
1025	National Police Service	108.77	0.00	108.77	1.78	0.00	1.78	108.64	0.00	108.64	0.04	114.75	0.09	114.84	0.09	0.50	0.59	116.02	0.03	116.06	0.09	0.50	0.59	7.25	0.03	7.29	0.03	7.29	0.03	0.50	0.50	-1.70	0.50	-1.20	7	0	7	-95	0	-95						
1026	State Department for Internal Security and National Administration	28.22	0.09	28.31	7.57	0.00	7.57	27.73	0.09	27.83	0.36	34.47	0.13	34.59	2.87	0.00	2.87	36.81	0.13	36.94	2.87	0.00	2.87	8.59	0.04	8.63	0.04	8.63	0.00	0.00	0.00	0.00	-4.70	0.00	-4.70	30	42	30	-62	0	-62					
1032	State Department of Devolution	1.59	0.00	1.59	2.65	0.00	2.65	1.44	0.00	1.44	2.65	0.00	2.65	0.00	2.65	1.47	0.00	1.47	1.47	0.00	1.47	0.00	0.00	1.46	0.00	1.46	0.00	0.00	0.00	-0.13	0.00	-0.13	-0.98	0.00	-0.98	-8	0	-8	-37	0	-37					
1036	State Department for the ASALs and Regional Development	4.38	0.48	4.86	7.39	0.30	7.68	4.33	0.48	4.81	3.63	9.62	0.49	10.10	4.67	0.30	4.97	10.72	0.49	11.20	3.64	0.01	3.65	6.34	0.01	6.35	0.01	6.35	0.01	0.00	0.00	-3.74	-0.29	-4.03	145	2	131	-51	-97	-52						
1041	Ministry of Defence	166.12	5.43	171.55	0.00	1.53	1.53	165.99	5.43	171.42	0.00	1.53	1.53	176.17	0.00	3.53	3.53	172.22	3.96	176.17	0.00	3.53	3.53	6.10	-1.48	4.62	0.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00	4	-27	3	0	130	130				
1053	State Department for Foreign Affairs	20.56	0.15	20.71	2.39	0.00	2.39	19.86	0.15	20.01	0.00	20.79	0.28	21.07	0.00	0.00	0.00	21.12	0.33	21.45	0.00	0.00	0.00	0.57	0.18	0.74	0.00	0.00	0.00	0.00	0.00	0.00	-2.39	0.00	-2.39	3	117	4	-100	0	-100					
1054	State Department for Diaspora Affairs	0.83	0.00	0.83				0.64	0.00	0.64		0.63	0.00	0.63			0.61	0.00	0.61				-0.21	0.00	-0.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-26	0	-26	0	0							

Vote No.	Entity/ Category	Original Estimates (Kshs. Billion)						Revised Estimates I (Kshs. Billion)						Revised Estimates II (Kshs. Million)						Revised Estimates III (Kshs. Million)						Change from Original Estimates						%Change from Original Estimates					
		Recurrent			Development			Recurrent			Development			Recurrent			Development			Recurrent			Development			Recurrent			Development								
		Net	AIA	Gross	Net	AIA	Gross	Net	AIA	Gross	Net	AIA	Gross	Net	AIA	Gross	Net	AIA	Gross	Net	AIA	Gross	Net	AIA	Gross	Net	AIA	Gross	Net	AIA	Gross	Net	AIA	Gross	Net	AIA	Gross
Ministry/ Department / Agency (A)																																					
1064	State Department for Vocational and Technical Training	18.34	4.79	23.13	4.16	3.40	7.56	18.30	4.79	23.10	1.72	3.40	5.11	19.97	11.23	31.20	1.78	2.45	4.22	19.84	12.26	32.09	1.53	2.36	3.89	1.50	7.46	8.96	-2.63	-1.04	-3.67	8	156	39	-63	-30	-48
1065	State Department for Higher Education and Research	75.86	45.16	121.01	4.33	0.04	4.37	74.09	45.16	119.24	1.18	0.04	1.22	80.70	54.79	135.49	0.65	0.04	0.69	81.69	57.47	139.16	0.45	0.03	0.49	5.84	12.31	18.15	-3.88	-0.01	-3.89	8	27	15	-90	-18	-89
1066	State Department for Basic Education	119.89	2.04	121.93	19.41	0.93	20.34	114.81	2.04	116.85	13.43	0.93	14.36	116.04	2.04	118.08	20.03	0.75	20.78	116.08	2.14	118.22	18.02	0.53	18.55	-3.81	0.10	-3.71	-1.39	-0.40	-1.79	-3	5	-3	-7	-43	-9
1071	The National Treasury	60.54	15.05	75.60	37.41	22.12	59.53	51.67	15.05	66.72	30.39	22.12	52.50	62.55	15.46	78.01	28.74	10.29	39.04	66.80	15.46	82.27	28.45	11.46	39.91	6.26	0.41	6.67	-8.96	-10.65	-19.62	10	3	9	-24	-48	-33
1072	State Department of Economic Planning	2.70	0.24	2.94	63.78	0.06	63.84	3.01	0.24	3.25	68.56	0.06	68.62	3.44	0.24	3.68	70.79	0.04	70.83	3.17	0.24	3.42	70.79	0.03	70.82	0.47	0.00	0.48	7.01	-0.03	6.98	18	1	16	11	-50	11
1082	State Department for Medical Services	41.72	22.38	64.10	23.54	11.35	34.89	41.87	22.38	64.24	16.39	11.35	27.74	50.97	25.55	76.52	18.90	8.15	27.05	50.64	25.83	76.47	19.01	7.25	26.26	8.92	3.45	12.37	-4.53	-4.10	-8.63	21	15	19	-19	-36	-25
1083	State Department for Public Health and Professional Standards	14.60	8.02	22.62	5.56	0.00	5.56	14.57	8.02	22.59	4.29	0.00	4.29	19.31	8.24	27.55	4.86	0.10	4.96	19.53	8.25	27.78	4.68	0.01	4.69	4.93	0.23	5.15	-0.88	0.01	-0.87	34	3	23	-16	0	-16
1091	State Department for Roads	1.54	70.55	72.09	73.20	53.68	126.88	1.53	70.55	72.07	66.23	53.68	119.91	1.45	70.55	72.00	75.74	60.67	136.41	1.38	70.55	71.93	64.24	60.43	124.67	-0.16	0.00	-0.16	-8.96	6.75	-2.20	-10	0	0	-12	13	-2
1092	State Department of Transport	2.32	14.08	16.40	5.46	29.77	35.23	2.26	14.08	16.34	2.24	29.77	32.01	2.67	16.44	19.10	4.31	26.30	30.61	2.18	16.54	18.72	2.98	26.34	29.32	-0.14	2.46	2.32	-2.48	-3.44	-5.92	-6	17	14	-45	-12	-17
1093	State Department for Shipping and Maritime Affairs	0.42	1.85	2.27	0.57	0.75	1.32	0.37	1.85	2.22	0.00	0.75	0.75	0.65	1.84	2.49	0.37	0.75	1.12	0.63	1.75	2.37	0.37	0.75	1.12	0.21	-0.10	0.10	-0.20	0.00	-0.20	49	-6	5	-36	0	-15
1094	State Department for Housing and Urban Development	1.23	0.09	1.32	22.09	64.16	86.25	1.22	0.09	1.30	20.04	65.16	85.20	1.37	2.01	3.38	5.75	65.53	71.28	1.40	2.01	3.41	13.51	65.53	79.03	0.17	1.93	2.09	-8.58	1.37	-7.22	14	2240	159	-39	2	-8
1095	State Department for Public Works	2.75	0.95	3.70	1.21	0.10	1.31	2.73	0.95	3.68	0.12	0.10	0.22	3.10	0.95	4.05	0.22	0.10	0.32	3.04	0.95	4.00	0.22	0.10	0.32	0.29	0.00	0.30	-0.99	0.00	-0.99	11	0	8	-81	0	-75
1104	State Department for Irrigation	0.85	0.36	1.21	15.41	6.51	21.92	0.82	0.36	1.18	13.72	6.51	20.23	1.03	0.36	1.39	12.46	7.22	19.68	1.03	0.36	1.39	12.11	6.14	18.25	0.18	0.00	0.18	-3.30	-0.36	-3.67	21	0	14	-21	-6	-17
1109	State Department for Water and Sanitation	2.50	3.26	5.75	24.29	22.37	46.66	2.48	3.26	5.74	21.74	22.37	44.10	2.93	3.70	6.64	15.29	8.22	23.52	2.93	3.70	6.64	17.30	9.33	26.63	0.44	0.45	0.88	-6.99	-13.04	-20.02	18	14	15	-29	-58	-43
1112	State Department for Lands and Physical Planning	3.42	0.75	4.17	5.20	0.65	5.85	3.38	0.75	4.14	1.73	0.65	2.38	3.37	1.17	4.54	1.70	2.45	4.15	3.37	1.17	4.54	2.70	2.45	5.15	-0.05	0.42	0.37	-2.51	1.80	-0.71	-1	56	9	-48	277	-12
1122	State Department for Information Communications Technology & Digital Economy	2.07	1.46	3.53	7.01	11.82	18.83	2.05	1.46	3.51	4.67	11.82	16.49	2.56	0.26	2.82	2.15	7.09	9.24	2.54	0.27	2.81	2.40	11.25	13.65	0.47	-1.19	-0.72	-4.61	-0.57	-5.18	23	-82	-20	-66	-5	-27

Vote No.	Entity/Category	Original Estimates (Khs. Billion)						Revised Estimates I (Khs. Billion)						Revised Estimates II (Khs. Million)						Revised Estimates III (Khs. Million)						Change from Original Estimates																
		Recurrent			Development			Recurrent			Development			Recurrent			Development			Recurrent			Development			Recurrent			Development													
		Net	ALA	Gross	Net	ALA	Gross	Net	ALA	Gross	Net	ALA	Gross	Net	ALA	Gross	Net	ALA	Gross	Net	ALA	Gross	Net	ALA	Gross	Net	ALA	Gross	Net	ALA	Gross											
		Ministry/Department / Agency (A)																																								
1123	State Department for Broadcasting & Telecommunications	2.74	2.67	5.41	0.65	0.00	0.65	0.00	0.00	5.71	0.00	0.00	0.00	0.00	0.00	3.90	2.72	6.62	0.00	0.00	0.00	3.90	2.72	6.62	0.00	0.00	0.00	0.00	0.00	0.00	1.16	0.05	1.21	-0.65	0.00	-0.65	42	2	22	-100	0	-100
1132	State Department for Sports	0.63	0.48	1.11	0.17	16.46	16.64	16.46	1.09	0.00	16.46	16.46	16.46	16.46	16.46	0.86	0.48	3.03	0.04	16.46	16.46	16.46	2.55	0.49	3.03	0.04	16.46	16.51	1.92	0.01	1.93	-0.13	0.00	-0.13	306	2	175	-76	0	-1		
1134	State Department for Culture and Heritage	2.33	0.54	2.87	0.16	0.00	0.16	0.00	2.76	0.07	0.00	0.07	0.00	0.07	2.47	0.76	3.23	0.07	0.00	0.07	0.00	2.47	0.76	3.23	0.07	0.00	0.07	0.14	0.22	0.36	-0.09	0.00	-0.09	6	41	13	-57	0	-57			
1135	State Department for Youth Affairs and the Arts	1.71	0.20	1.90	2.14	0.00	2.14	0.00	1.90	1.54	0.00	1.54	0.00	1.54	2.02	0.21	2.22	0.88	0.15	1.03	0.31	0.01	0.32	0.01	0.32	0.15	-1.11	1.03	0.31	0.01	0.32	-1.26	0.15	-1.11	18	4	17	-59	0	-52		
1152	State Department for Energy	0.92	8.98	9.89	32.57	27.20	59.77	27.20	9.88	16.10	28.07	44.18	28.07	16.23	8.98	9.95	18.29	19.10	37.39	0.05	0.00	0.05	0.05	0.00	0.05	-14.28	-8.09	-22.38	6	0	1	-44	-30	-37								
1162	State Department for Livestock Development	3.78	1.56	5.34	4.48	2.50	6.98	2.50	5.29	5.47	2.50	7.97	2.50	4.45	3.69	1.78	5.52	3.99	1.50	5.49	-0.04	0.22	0.18	-0.49	0.22	0.18	-0.49	-1.00	-1.49	-1	14	3	-11	-40	-21							
1166	State Department for the Blue Economy and Fisheries	2.29	0.07	2.36	8.91	0.73	9.64	0.73	2.45	7.17	0.73	7.89	0.73	8.29	2.87	0.12	2.98	7.39	1.48	8.87	0.57	0.05	0.62	-1.52	0.76	-0.77	25	69	26	-17	104	-8										
1169	State Department for Crop Development (Agriculture)	6.74	8.95	15.69	28.25	1.79	30.04	1.79	15.70	23.84	2.49	26.33	2.49	17.68	6.86	10.83	17.78	26.02	2.83	28.85	0.22	1.88	2.09	-2.23	1.03	-1.19	3	21	13	-8	58	-4										
1173	State Department for Cooperatives	4.58	1.15	5.73	2.35	0.00	2.35	0.00	6.71	2.00	0.00	2.00	0.00	5.33	4.18	1.15	5.32	3.01	0.00	3.01	4.17	1.15	5.32	3.01	0.00	3.01	0.00	3.01	-0.41	0.00	-0.41	0.67	0.00	0.67	-9	0	-7	28	0	28		
1174	State Department for Trade	1.48	1.62	3.10	0.50	0.00	0.50	0.00	3.07	0.29	0.00	0.29	0.00	5.31	3.66	1.64	5.29	0.29	0.00	0.29	3.65	1.64	5.29	0.29	0.00	0.29	0.00	0.29	2.17	0.02	2.19	-0.21	0.00	-0.21	147	1	71	-42	0	-42		
1175	State Department for Industry	1.63	0.44	2.07	6.37	0.00	6.37	0.00	2.21	3.34	0.00	3.34	0.00	3.13	2.38	0.75	3.13	4.16	0.00	4.16	2.37	0.80	3.17	4.42	0.00	4.42	0.00	4.42	0.73	0.36	1.09	-1.94	0.00	-1.94	45	83	53	-31	0	-31		
1176	State Department for Micro, Small and Medium Enterprises Development	1.11	0.46	1.57	7.70	0.10	7.80	0.10	1.49	4.43	0.10	4.53	0.10	2.04	1.24	0.80	2.04	4.33	0.05	4.38	1.23	0.81	2.05	4.33	0.05	4.33	0.05	4.38	0.13	0.35	0.48	-3.38	-0.05	-3.43	11	77	31	-44	-50	-44		
1177	State Department for Investment Promotion	0.60	0.51	1.11	3.61	0.00	3.61	0.00	1.17	1.20	0.00	1.20	0.00	1.78	1.04	0.74	1.86	0.94	0.00	0.94	1.03	0.83	1.86	0.94	0.00	0.94	0.00	0.94	0.43	0.32	0.75	-2.66	0.00	-2.66	71	64	68	-74	0	-74		
1184	State Department for Labour and Skills Development	1.64	2.68	4.32	1.51	0.00	1.51	0.00	4.27	0.10	0.00	0.10	0.00	1.88	1.88	2.68	4.56	0.64	0.00	0.64	1.91	2.68	4.59	0.64	0.00	0.64	0.00	0.64	0.27	0.00	0.27	-0.87	0.00	-0.87	17	0	6	-58	0	-58		
1185	State Department for Social Protection and Senior Citizens Affairs	33.01	0.10	33.11	2.19	0.00	2.19	0.00	33.26	1.91	0.00	1.91	0.00	33.35	33.35	0.17	33.52	1.81	0.00	1.81	45.81	0.17	45.98	1.81	0.00	1.81	0.00	1.81	12.80	0.07	12.87	-0.38	0.00	-0.38	39	67	39	-17	0	-17		
1192	State Department for Mining	1.01	0.10	1.11	0.65	0.00	0.65	0.00	0.99	0.00	0.00	0.00	0.00	1.03	0.40	1.43	0.00	0.16	0.16	1.02	0.67	1.69	0.00	0.21	0.02	0.57	0.59	-0.65	0.21	-0.44	2	568	53	-100	0	-68						
1193	State Department for Petroleum	0.33	27.00	27.33	0.38	3.50	3.88	3.50	27.32	0.00	3.50	3.50	0.00	27.01	0.33	27.01	27.34	0.00	3.50	3.50	0.33	27.03	27.36	0.00	3.19	0.01	0.03	0.04	-0.38	-0.31	-0.68	2	0	0	-100	-9	-18					
1202	State Department for Tourism	0.56	9.30	9.86	0.00	0.47	0.47	0.47	9.85	0.00	0.47	0.47	0.00	13.94	-0.34	13.94	13.60	0.00	0.87	0.87	0.55	13.04	13.59	0.00	0.87	0.00	0.87	0.00	3.73	3.73	0.00	0.40	0.40	0.40	-1	40	38	0	85	85		
1203	State Department for Wildlife	3.93	8.16	12.09	2.02	0.24	2.25	0.24	12.05	0.13	0.24	0.36	0.13	12.05	3.89	8.16	12.05	0.13	0.89	1.01	3.89	8.16	12.05	0.13	0.74	0.86	-0.05	0.00	-0.05	-1.89	0.50	-1.39	-1	0	0	-94	213	-62				

Vote No.	Entry/Category	Original Estimates (Kshs. Billion)										Revised Estimates I (Kshs. Billion)										Revised Estimates II (Kshs. Million)										Revised Estimates III (Kshs. Million)										Change from Original Estimates																																					
		Recurrent					Development					Recurrent					Development					Recurrent					Development					Recurrent					Development					Recurrent					Development																																
		Net	ALA	Gross	Net	ALA	Gross	Net	ALA	Gross	Net	ALA	Gross	Net	ALA	Gross	Net	ALA	Gross	Net	ALA	Gross	Net	ALA	Gross	Net	ALA	Gross	Net	ALA	Gross	Net	ALA	Gross	Net	ALA	Gross	Net	ALA	Gross	Net	ALA	Gross																																				
		Ministry/ Department/ Agency (A)																																																																													
1212	State Department for Gender and Affirmative Action	1.94	0.14	2.08	3.84	0.20	4.04	1.86	0.14	2.00	3.38	0.20	3.58	1.85	0.14	1.98	2.83	0.20	3.03	1.85	0.14	1.98	2.83	0.01	2.84	-0.09	0.00	-0.09	-1.01	-0.19	-1.20	-5	0	-4	-26	-95	-30																																										
1213	State Department for Public Service	15.42	2.95	18.37	0.04	0.00	0.04	15.71	2.95	18.66	0.00	0.00	0.00	16.26	2.96	19.22	0.00	0.00	0.00	16.08	2.96	19.04	0.50	0.26	0.76	0.66	0.01	0.67	0.47	0.26	0.73	4	0	4	1315	0	2052																																										
1221	State Department for East African Community	0.61	0.00	0.61				0.57	0.00	0.57				0.85	0.00	0.85				0.84	0.00	0.84				0.23	0.00	0.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00																																								
1252	The State Law Office	6.26	0.56	6.82	0.16	0.00	0.16	4.71	0.56	5.27	0.16	0.00	0.16	4.95	0.56	5.51	0.16	0.00	0.16	5.02	0.56	5.58	0.14	0.00	0.14	-1.24	0.00	-1.24	-0.02	0.00	-0.02	-20	0	-18	-10	0	-10																																										
1261	The Judiciary Fund	22.14	0.00	22.14	1.60	0.00	1.60	21.02	0.00	21.02	0.83	0.00	0.83	21.89	0.00	21.89	0.77	0.00	0.77	21.96	0.01	21.97	0.82	0.00	0.82	-0.18	0.01	-0.17	-0.78	0.00	-0.78	-1	0	-1	-49	0	-49																																										
1271	Ethics and Anti-Corruption Commission	4.10	0.01	4.11	0.06	0.00	0.06	4.10	0.01	4.11	0.03	0.00	0.03	4.14	0.01	4.15	0.05	0.00	0.05	4.14	0.02	4.16	0.05	0.00	0.05	0.04	0.01	0.04	0.00	0.00	0.00	1	46	1	-6	0	-6																																										
1281	National Intelligence Service	46.35	0.00	46.35				46.35	0.00	46.35				55.65	0.00	55.65				58.65	0.00	58.65				12.30	0.00	12.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00																																							
1291	Office of the Director of Public Prosecutions	3.96	0.00	3.96	0.05	0.00	0.05	3.96	0.00	3.96	0.03	0.00	0.03	4.17	0.01	4.17	0.05	0.00	0.05	4.17	0.01	4.18	0.05			0.05	0.21	0.01	0.22	0.00	0.00	0.00	5	275	6	1	0	1																																									
1311	Office of the Registrar of Political Parties	2.04	0.00	2.04				1.93	0.00	1.93				1.72	0.00	1.72				1.72	0.00	1.72				-0.31	0.00	-0.31	0.00	0.00	0.00	-15	0	-15	0	0	0																																										
1321	Witness Protection Agency	0.74	0.00	0.74				0.70	0.00	0.70				0.72	0.00	0.72				0.72	0.00	0.72				-0.02	0.00	-0.02	0.00	0.00	0.00	-3	0	-3	0	0	0																																										
1331	State Department for Environment & Climate Change	2.41	0.92	3.33	1.45	0.24	1.69	2.23	0.92	3.15	1.24	0.07	1.31	2.42	0.92	3.34	1.67	0.07	1.74	2.62	1.10	3.72	1.67	0.03	1.70	0.21	0.18	0.39	0.23	-0.21	0.02	9	20	12	16	-88	1																																										
1332	State Department for Forestry	4.49	4.55	9.04	2.47	1.55	4.02	4.48	4.55	9.03	1.50	1.55	3.05	4.65	4.55	9.20	1.30	1.28	2.58	5.20	4.25	9.45	1.50	1.28	2.78	0.70	-0.30	0.40	-0.97	-0.27	-1.24	16	-7	4	-39	-18	-31																																										
2011	Kenya National Commission on Human Rights	0.48	0.00	0.48				0.48	0.00	0.48				0.48	0.00	0.48				0.49	0.00	0.49				0.01	0.00	0.01	0.00	0.00	0.00	2	0	2	0	0	0																																										
2021	National Land Commission	1.87	0.00	1.87	0.15	0.00	0.15	1.78	0.00	1.78			0.00	1.96	0.00	1.96			0.00	2.26	0.00	2.26				0.39	0.00	0.39	-0.15	0.00	-0.15	21	0	21	-100	0	-100																																										
2031	Independent Electoral and Boundaries Commission	3.73	0.00	3.73	0.02	0.00	0.02	3.82	0.00	3.82			0.00	3.85	0.00	3.85			0.00	3.81	0.00	3.81				0.08	0.00	0.08	-0.02	0.00	-0.02	2	0	2	-100	0	-100																																										
2041	Parliamentary Service Commission	1.17	0.00	1.17				1.29	0.00	1.29				1.38	0.00	1.38				1.38	0.00	1.38				0.21	0.00	0.21	0.00	0.00	0.00	18	0	18	0	0	0																																										
2042	National Assembly	26.77	0.01	26.78				24.86	0.01	24.87				25.71	0.01	25.72				25.71	0.01	25.72				-1.06	0.00	-1.06	0.00	0.00	0.00	-4	0	-4	0	0	0																																										
2043	Parliamentary Joint Services	6.55	0.03	6.58	2.07	0.00	2.07	6.15	0.03	6.19	1.12	0.00	1.12	6.37	0.03	6.40	1.32	0.00	1.32	6.37	0.03	6.40	1.32	0.00	1.32	-0.18	0.00	-0.18	-0.75	0.00	-0.75	-3	0	-3	-36	0	-36																																										
2044	Senate	8.01	0.00	8.01				7.40	0.00	7.40				7.77	0.00	7.77				7.77	0.00	7.77				-0.24	0.00	-0.24	0.00	0.00	0.00	-3	0	-3	0	0	0																																										
2051	Judicial Service Commission	0.90	0.00	0.90				0.66	0.00	0.66				0.76	0.00	0.76				0.74	0.01	0.75				-0.16	0.01	-0.16	0.00	0.00	0.00	-18	0	-17	0	0	0																																										
2061	Commission on Revenue Allocation	0.41	0.00	0.41				0.36	0.00	0.36				0.36	0.00	0.36				0.37	0.01	0.38				-0.05	0.01	-0.03	0.00	0.00	0.00	-11	0	-8	0	0	0																																										

Annex III: MDAs Recurrent Performance by Economic Classification

V O T E CODE	MINISTRY/ STATE DEPARTMENT / AGENCY	Compensation of Employees (Kshs. Million)						Other Recurrent (Recurrent Expenses net of Compensation to Employees) (Kshs. Million)					
		Original Estimates	Revised Gross Estimates I	Revised Gross Estimates II	Revised Gross Estimates III	Expenditure (Kshs.)	% of Expenditure to Budget	Original Estimates	Revised Estimates I	Revised Estimates II	Revised Estimates III	Expenditure	% of Expenditure to Budget
R1011	The Executive Office of the President	717.40	711.89	1,761.00	1,701.00	1,700.08	100	3,513.89	2,872.59	2,730.16	2,870.16	2,844.04	99
R1012	Office of the Deputy President	801.40	743.83	914.23	914.23	905.27	99	3,774.20	1,854.32	2,104.32	2,304.32	2,155.27	94
R1013	Office of the Prime Cabinet Secretary	232.00	232.00	200.40	203.44	203.29	100	908.79	489.71	689.71	689.71	680.52	99
R1014	State Department for Parliamentary Affairs	236.30	236.30	171.32	155.31	146.28	94	221.98	127.61	167.61	167.61	177.47	106
R1015	State Department for Performance and Delivery Management	314.50	314.50	354.35	349.35	353.15	101	28,61	193.35	278.40	278.40	253.60	91
R1016	State Department for Cabinet Affairs	82.00	82.00	72.00	75.04	70.18	94	193.14	146.67	146.67	146.67	146.35	100
R1017	State House	2,594.75	2,002.78	2,818.73	2,917.14	2,917.14	100	5,342.55	2,304.75	5,148.29	8,748.69	8,726.03	100
R1023	State Department for Correctional Services	26,422.85	26,422.85	27,755.19	28,055.19	28,048.60	100	8,304.47	7,966.81	7,996.81	7,996.81	7,988.45	100
R1024	State Department for Immigration and Citizen Services	7,117.36	7,117.36	7,552.17	7,552.17	7,540.69	100	3,032.25	2,756.89	5,469.44	5,569.44	5,621.81	101
R1025	National Police Service	49,545.01	51,236.59	89,369.62	89,219.62	89,058.96	100	59,226.34	57,405.86	25,474.66	26,838.93	26,258.05	98
R1026	State Department for Internal Security and National Administration	16,054.13	16,054.13	16,531.13	16,362.06	16,250.96	99	12,257.49	11,771.00	18,062.40	20,579.62	20,401.01	99
R1032	State Department of Devolution	512.30	491.30	331.07	317.07	298.66	94	1,077.13	951.62	1,139.85	1,139.85	1,125.71	99
R1036	State Department for the ASALs and Regional Development	342.40	342.40	257.20	257.20	254.52	99	4,515.09	4,463.29	9,845.50	10,945.50	10,310.17	94
R1041	Ministry of Defence	2,270.80	2,270.80	2,300.80	2,300.80	2,253.99	98	169,282.02	169,147.26	173,870.59	173,870.59	171,360.98	99
R1053	State Department for Foreign Affairs	11,118.20	11,118.20	11,527.32	11,563.94	9,286.18	80	9,589.15	8,894.95	9,541.77	9,884.47	8,272.75	84
R1054	State Department for Diaspora Affairs	309.00	309.00	252.08	232.08	233.85	101	519.14	328.83	381.62	381.62	370.59	97

V O T E CODE	MINISTRY/ STATE DEPART- MENT / AGENCY	Compensation of Employees (Kshs. Million)						Other Recurrent (Recurrent Expenses net of Compensation to Employees) (Kshs. Million)					
		Original Estimates	Revised Gross Esti- mates I	Revised Gross Esti- mates II	Revised Gross Esti- mates III	Expenditure (Kshs.)	% of Ex- penditure to Budget	Original Estimates	Revised Esti- mates I	Revised Esti- mates II	Revised Esti- mates III	Expenditure	% of Ex- penditure to Budget
R1064	State Department for Vocational and Technical Training	9,253.00	9,253.00	10,827.58	10,697.58	10,392.71	97	13,876.04	13,843.79	20,374.51	21,395.39	17,257.52	81
R1065	State Department for Higher Education and Research	259.00	259.00	259.00	255.30	250.72	98	120,752.55	118,983.90	135,233.44	138,904.53	138,901.98	100
R1066	State Department for Basic Education	4,885.00	4,885.00	4,972.00	5,012.56	5,006.66	100	117,042.56	111,962.03	113,105.023	113,205.03	110,299.24	97
R1071	The National Treasury	9,163.58	3,880.20	3,938.65	3,906.65	3,887.28	100	66,432.40	62,841.23	74,074.39	78,359.39	67,455.34	86
R1072	State Department of Economic Planning	460.11	460.11	476.23	413.23	419.57	102	2,481.79	2,786.44	3,204.53	3,004.53	2,961.87	99
R1082	State Department for Medical Services	7,940.06	7,940.06	7,731.40	7,797.90	7,775.83	100	56,156.81	56,302.29	68,787.52	68,669.52	43,553.00	63
R1083	State Department for Public Health and Professional Standards	5,299.82	5,299.82	6,798.50	7,035.53	6,862.91	98	17,323.74	17,286.11	20,752.29	20,741.69	17,368.87	84
R1091	State Department for Roads	1,329.00	1,329.00	1,249.00	1,179.00	1,131.50	96	70,75,89	70,743.17	70,747.14	70,747.14	57,580.79	81
R1092	State Department of Transport	195.00	195.00	200.00	192.74	192.71	100	16,202.80	16,14.29	18,902.15	18,527.35	15,355.35	83
R1093	State Department for Shipping and Maritime Affairs	151.00	151.00	235.40	211.37	211.36	100	2,118.97	2,071.97	2,253.97	2,161.97	1,711.52	79
R1094	State Department for Housing and Urban Development	925.00	925.000	989.48	1,019.66	1,019.49	100	390.39	377.95	2,389.19	2,389.19	2,372.38	99
R1095	State Department for Public Works	920.00	920.00	938.00	881.82	866.02	98	2,779.98	2,761.14	3,113.24	3,113.24	3,107.65	100
R1104	State Department for Irrigation	205.00	205.00	231.10	232.21	231.02	99	1,006.38	973.32	1,154.54	1,154.54	1,148.21	99
R1109	State Department of Water and Sanitation	530.00	530.00	530.00	535.01	522.88	98	5,223.34	5,209.70	6,105.91	6,100.90	6,098.86	100
R1112	State Department for Lands and Physical Planning	2,987.40	2,987.40	2,971.40	2,971.40	2,971.00	100	1,179.00	1,148.25	1,568.250	1,568.25	1,539.80	98
R1122	State Department for Information Communications Technology & Digital Economy	524.50	524.50	358.80	318.46	329.52	103	3,000.72	2,983.75	2,461.35	2,486.65	2,636.53	106
R1123	State Department for Broadcasting & Telecommunications	460.00	460.00	466.90	462.90	460.87	100	4,949.41	5,247.84	6,152.54	6,152.54	3,957.06	64

V O T E CODE	MINISTRY/ STATE DEPARTMENT / AGENCY	Compensation of Employees (Kshs. Million)						Other Recurrent (Recurrent Expenses net of Compensation to Employees) (Kshs. Million)					
		Original Estimates	Revised Gross Estimates I	Revised Gross Estimates II	Revised Gross Estimates III	Expenditure (Kshs.)	% of Expenditure to Budget	Original Estimates	Revised Estimates I	Revised Estimates II	Revised Estimates III	Expenditure	% of Expenditure to Budget
R1132	State Department for Sports	200.51	200.51	202.61	203.78	203.52	100	904.78	891.00	1,140.50	2,831.17	2,667.08	94
R1134	State Department for Culture and Heritage	265.10	265.10	267.40	261.21	260.27	100	2,603.05	2,492.16	2,967.92	2,967.92	2,920.29	98
R1135	State Department for Youth Affairs and the Arts	729.67	729.67	784.37	776.37	792.09	102	1,173.84	1,173.49	1,445.24	1,445.24	1,408.08	97
R1152	State Department for Energy	341.00	341.00	326.00	318.00	294.84	93	9,553.43	9,541.12	9,628.92	9,629.96	766.64	8
R1162	State Department for Livestock Development	1,616.100	1,616.10	1,396.80	1,481.66	1,531.99	103	3,722.40	3,677.14	4,073.49	4,034.20	3,934.36	98
R1166	State Department for the Blue Economy and Fisheries	261.60	261.60	256.60	251.27	251.27	100	2,097.20	2,186.58	2,985.75	2,729.15	2,687.45	98
R1169	State Department for Crop Development (Agriculture)	875.90	875.90	869.90	834.80	822.98	99	14,812.80	14,82,91	16,811.91	16,946.61	14,417.87	85
R1173	State Department for Cooperatives	339.42	339.42	286.42	278.53	270.77	97	5,394.77	6,370.29	5,043.99	5,045.99	5,068.58	100
R1174	State Department for Trade	613.38	613.38	613.38	600.38	569.42	95	2,484.98	2,458.36	4,691.94	4,691.94	4,569.35	97
R1175	State Department for Industry	412.50	412.50	524.50	509.83	344.89	68	1,660.41	1,794.91	2,607.61	2,657.61	1,223.78	46
R1176	State Department for Micro, Small and Medium Enterprises Development	188.03	188.03	158.03	152.47	151.64	99	1,378.19	1,299.02	1,883.52	1,893.54	1,054.64	56
R1177	State Department for Investment Promotion	153.59	153.59	127.59	117.79	117.78	100	957.02	1,012.10	1,649.47	1,745.14	1,595.00	91
R1184	State Department for Labour and Skills Development	968.93	968.93	1,052.46	1,003.46	1,005.60	100	3,350.60	3,299.61	3,507.07	3,587.07	3,268.11	91
R1185	State Department for Social Protection and Senior Citizen Affairs	1,976.81	1,976.81	2,199.31	2,189.31	2,182.62	100	31,138.12	31,284.62	31,324.62	43,795.07	42,884.32	98
R1192	State Department for Mining	501.00	501.00	535.20	529.20	515.38	97	604.90	493.87	893.87	1,162.17	953.16	82
R1193	State Department for Petroleum	229.00	229.00	240.35	241.35	239.25	99	27,096.21	27,090.21	27,098.21	27,121.85	21,716.25	80
R1202	State Department for Tourism	233.30	233.30	218.30	205.27	192.67	94	9,625.52	9,612.31	13,383.10	13,383.10	12,572.34	94
R1203	State Department for Wildlife	175.00	175.00	171.30	165.99	168.85	102	11,915.19	11,879.08	11,87,08	11,879.08	11,966.54	101
R1212	State Department for Gender and Affirmative Action	314.10	314.10	279.10	279.10	264.56	95	1,761.74	1,684.69	1,703.49	1,703.49	1,551.42	91

V O T E CODE	MINISTRY/ STATE DEPARTMENT / AGENCY	Compensation of Employees (Kshs. Million)						Other Recurrent (Recurrent Expenses net of Compensation to Employees) (Kshs. Million)					
		Original Estimates	Revised Gross Estimates I	Revised Gross Estimates II	Revised Gross Estimates III	Expenditure (Kshs.)	% of Expenditure to Budget	Original Estimates	Revised Estimates I	Revised Estimates II	Revised Estimates III	Expenditure	% of Expenditure to Budget
R1213	State Department for Public Service	4,615.70	4,615.70	4,648.76	4,648.76	4,627.50	100	13,755.54	14,042.79	14,569.15	14,396.15	11,591.66	81
R1221	State Department for East African Community	336.18	336.18	325.08	317.08	320.71	101	275.91	236.56	526.63	526.63	515.43	98
R1252	The State Law Office	2,125.08	2,125.08	1,962.53	1,984.71	1,947.09	98	4,695.49	3,146.92	3,550.42	3,595.42	3,531.00	98
R1261	The Judiciary Fund	-	-	-	15,276.07	15,269.31	100	22,137.40	21,018.40	21,894.11	6,693.37	6,388.84	95
R1271	Ethics and Anti-Corruption Commission	-	-	-	2,507.84	2,506.33	100	4,113.63	4,113.63	4,149.43	1,647.89	1,612.55	98
R1281	National Intelligence Service	-	-	-	-	-	#DIV/0!	46,351.00	46,351.00	55,651.00	58,651.00	58,650.91	100
R1291	Office of the Director of Public Prosecutions	-	-	-	3,010.00	3,009.57	100	3,959.02	3,959.02	4,174.42	1,166.92	1,210.04	104
R1311	Office of the Registrar of Political Parties	254.55	250.55	250.55	250.55	250.13	100	1,783.32	1,673.26	1,473.26	1,473.26	1,459.28	99
R1321	Witness Protection Agency	426.86	426.86	432.86	429.86	427.77	100	314.33	270.27	290.27	290.27	287.51	99
R1331	State Department for Environment & Climate Change	1,305.00	1,305.00	1,274.00	1,226.00	1,166.45	95	2,027.34	1,848.54	2,061.54	2,493.46	1,203.96	48
R1332	State Department for Forestry	106.00	106.00	137.20	133.20	132.90	100	8,937.63	8,925.68	9,063.68	9,313.68	8,378.11	90
R2011	Kenya National Commission on Human Rights	351.93	351.93	338.93	341.89	341.87	100	126.14	126.11	144.11	144.11	143.74	100
R2021	National Land Commission	1,117.70	1,117.70	1,293.70	1,295.89	1,293.70	100	750.66	664.49	664.49	959.49	944.12	98
R2031	Independent Electoral and Boundaries Commission	2,605.80	2,605.80	1,293.70	2,448.80	2,447.84	100	1,125.10	1,211.93	2,554.03	1,361.93	1,360.77	100
R2041	Parliamentary Service Commission	888.73	888.73	886.73	886.73	733.74	83	278.27	398.54	489.54	489.54	472.01	96
R2042	National Assembly	13,871.62	13,310.50	12,966.50	12,966.50	12,135.21	94	12,903.38	11,558.06	12,749.29	12,749.29	11,871.57	93
R2043	Parliamentary Joint Services	2,859.23	2,674.75	2,680.75	2,680.75	2,330.17	87	3,721.77	3,512.63	3,722.63	3,722.63	3,962.31	106
R2044	Senate	4,309.79	4,105.75	4,109.75	4,109.75	4,008.23	98	3,700.21	3,298.43	3,657.06	3,657.06	3,455.88	94
R2051	Judicial Service Commission	217.62	217.62	277.62	258.09	256.97	100	685.28	442.50	481.48	488.98	475.70	97
R2061	Commission on Revenue Allocation	214.20	214.20	193.20	184.20	183.13	99	199.27	150.15	164.87	196.57	195.42	99
R2071	Public Service Commission	2,990.70	2,990.70	2,992.04	2,957.04	2,873.89	97	631.53	485.81	576.81	698.81	658.49	94

V O T E CODE	MINISTRY/ STATE DEPART- MENT / AGENCY	Compensation of Employees (Kshs. Million)						Other Recurrent (Recurrent Expenses net of Compensation to Employees) (Kshs. Million)					
		Original Estimates	Revised Gross Esti- mates I	Revised Gross Esti- mates II	Revised Gross Esti- mates III	Expenditure (Kshs.)	% of Ex- penditure to Budget	Original Estimates	Revised Esti- mates I	Revised Esti- mates II	Revised Esti- mates III	Expenditure	% of Ex- penditure to Budget
R2081	Salaries and Remuneration Commission	318.60	318.60	283.35	283.35	280.68	99	153.63	134.14	270.56	270.56	258.40	96
R2091	Teachers Service Commission	355,374.59	345,374.59	363,048.28	366,388.66	369,017.21	101	2,399.15	2,118.00	2,372.00	2,362.00	1,493.61	63
R2101	National Police Service Com- mission	711.46	711.46		670.46	665.04	99	419.81	296.58	1,008.04	336.61	334.95	100
R2111	Auditor General	5,176.70	5,176.70	5,176.70	5,176.70	5,120.76	99	3,03.,07	2,848.20	2,997.96	2,997.96	2,909.07	97
R2121	Controller of Budget	502.70	502.70	459.69	389.69	386.26	99	237.52	201.55	244.56	244.56	237.91	97
R2131	The Commission on Adminis- trative Justice	471.10	471.10	457.10	445.97	443.31	99	190.87	165.42	182.72	182.72	178.60	98
R2141	National Gender and Equality Commission	298.70	298.70	298.70	298.70	298.69	100	127.11	109.00	139.00	139.00	138.30	99
R2151	Independent Policing Over- sight Authority	832.38	832.38	804.71	797.69	790.49	99	275.29	256.26	303.93	303.93	303.03	100
TOTAL		594,945.87	561,618.23	622,187.49	648,063.65	645,499.17	100	1,037,150.72	1,029,972.01	1,108,274.53	1,121,898.37	1,021,447.18	91

Source: MDAs

Annex IV: List of Projects Funded from Equalization Fund under the Second Marginalization Policy

S/no	Name of the Project	Budgeted Amount (Kshs.)	Exchequer Issues (Kshs.)	% of Exchequer Issues of the Budget
BARINGO COUNTY				
1	Drilling, equipping and Solarization of Cheptarkok borehole and 10,000 ltr overhead tank	6,500,000.00	4,861,438.00	75
2	Drilling and installation of Todo borehole	5,000,000.00	4,901,900.00	98
3	Drilling and installation of Orus borehole	5,000,000.00	4,913,800.00	98
4	Construction of Nyakwala dispensary - 3 roomed block and equipping.	4,000,000.00	1,069,462.00	27
5	Construction of out-patient wing at Krezee dispensary	4,000,000.00	3,314,328.80	83
6	Construction of outpatient wing at Ngoron dispensary	4,000,000.00	3,108,046.00	78
7	Grading of location 2 – Kakogh – Nasaltuko road - Access Road	4,174,876.00	3,583,250.00	86
8	Grading and gravelling of Lokorpogh – Kadokole – Kakorin – Lemngole – Malangmoyos roads. (20km)	4,000,000.00	3,388,592.00	85
9	Grading of Nasorot-Nabukut-Mkeluk Road	8,000,000.00	6,893,880.00	86
10	Grading, Murraming and installation of culverts - Access Roads Chepkalacha-Mukutani	4,000,000.00	3,437,504.42	86
11	Grading, Murraming and installation of culverts - Access Roads Chepungus – Kadokoi road.	6,000,000.00	5,303,314.00	88
12	Grading of Chepkalacha-Ponpon-Kadingding Road	4,000,000.00	3,491,580.86	87
13	Grading & gravelling of Sukut – Rotu road (15km)	4,000,000.00	3,596,038.28	90
14	Construction of four classrooms, administration block and three toilet blocks at Tuluk Secondary	8,000,000.00	3,400,000.00	43
15	Construction of Four classrooms, laboratory and administration block at Kaptiony Girls	10,500,000.00	7,654,857.40	73
Sub-Total for Baringo		481,546,445.21	62,917,991.76	13
HOMA BAY COUNTY				
1	Construction of Early Year Education (EYE) Centre at Randhore Primary School	3,000,000.00	2,708,030.00	90
2	Construction of Early Year Education Centre at Aora Chuodho	3,000,000.00	3,000,000.00	100
3	Construction of an EYE Centre at Soklo Primary School	2,091,993.00	2,091,993.00	100
4	Fencing using cedar poles, Barbed wire, Chain-link and erection of a steel gate of Osiri Dispensary	1,000,000.00	992,947.30	99
5	Construction of 6bed Maternity Unit, Construction of Septic Tank, Placenta Pit and Soak Pit at Malongo Dispensary	6,148,536.00	6,101,078.00	99
6	Equipping of Theatre Room (Theatre Bed, Theatre Lab and Ultra Sound) at Kisegi Level IV Hospital	6,471,193.00	6,448,947.00	100
7	Construction of Staff Quarters at Kibuogi Health Center	1,500,000.00	1,499,950.00	100
8	Construction of Staff Quarters at St Mercelline and Roo Health Center	1,523,096.00	1,522,732.00	100
9	Opening, grading, murraming, compaction and culveting of approx 2.1km Luanda Awiti-Ranene Mikumu Pri Rd	3,300,000.00	3,296,098.00	100
10	Kogila-Oneno Nam Primary School Road and Twin Culvert across Ogada River	4,407,101.00	4,371,008.80	99
11	Ochol-Kanyabiye Road and a Box Culvert across Anyuongi Stream	6,988,246.00	6,985,457.28	100
12	Opening, grading, murraming, compaction and culveting of Kabondo-Nyamogo Pri-Nyandoto Pri Rd 3.8KM	6,412,072.00	6,346,122.00	99

S/no	Name of the Project	Budgeted Amount (Kshs.)	Exchequer Issues (Kshs.)	% of Exchequer Issues of the Budget
13	Opening and formation, grading, murraming and compaction full stretch, and culveting of a an approximately 4.3KMs Kitota Centre-Ruga Primary-JNC Nyakwamba Road	6,840,947.00	6,752,816	99
15	Opening, grading, murraming and compaction and culveting of approx. 2KM Ogedo-Wagasi-Nyamauro Rd	3,171,582.00	3,168,076.00	100
16	Opening, grading, murraming, compaction and culveting of approx 5KM Dago-Osure-Sangare Dispensary Rd	6,811,888.00	6,439,872.24	45
18	Opening, grading, murraming, compaction and culveting of approx 3KM Ndege Kojala-Kakola-Yiembe Road	3,700,000.00	3,354,720.00	91
20	Opening, grading, murraming, compaction and culveting of approx 3KM Kamasi-Koga Pri School Road	6,668,595.00	6,668,595.00	100
22	Opening, grading, murraming, compaction and culveting of approx 4.9KM Mirunda-Hao-Kitare-Nyasumbi Road	6,590,436.00	6,461,752.16	98
23	Opening, grading, murraming, compaction and culveting of approx 3.7KM Ngou Junction-Sota-Uwi Road	6,309,864.00	6,218,994.32	99
24	Opening, grading, murraming, compaction and culveting of approx 3.5KM Osiri-Miraria Road	5,825,916.00	5,781,850.64	99
25	Opening, grading, murraming, compaction and culveting of 2KM Ngeri Center -Kisenye Water Project Rd	2,546,365.00	2,539,134.90	100
26	Opening, grading, murraming, compaction and culveting of appro x 3.9KM Ukula Beach Access Road	4,900,000.00	4,864,802.20	99
27	Lake Victoria-Radiro Pry-Kambori Rd Phase I and II	6,420,089.00	6,226,117.00	97
28	Soklo Hospital-Soklo Pri Access Road	3,300,000.00	3,280,190.00	99
29	Paw Ogande Water Project: Borehole Drilling, Solar Pump, Water Kiosk, Piping, 6000L Water Tower	3,503,258.00	3,491,937.00	100
30	Drilling and Equipping of Borehole, Construction of 1No. water kiosk, piping and 6000l Tower at Orewa	3,396,653.00	3,393,141.00	100
31	Drilling and Equipping of Borehole, Construction of 1No. water kiosk, piping and 6000l Water Tower at Kaguria	3,000,000.00	2,998,168.00	100
32	Drilling of Water Borehole and installation of Solar Water Pump at Poya	3,000,000.00	2,999,175.00	100
33	Drilling and Equipping of borehole, Construction of 1No. Water Kiosk, Piping and 6000l Tower at Osogo Market	3,574,403.00	3,566,012.98	100
	TOTAL	131,603,302.00	123,569,224.62	94
ISIOLO COUNTY				
1	Grading of Burtobonsa-Dambala Chiracha road 13KM	5,535,285	5,414,880.00	98
2	Grading of Duma Duma-Madomolu Road 13KM	5,333,874	5,204,224.00	98
3	Grading of Urura-Qoratiboru-Gabab Galla Road 13KM	6,242,727	6,121,497.48	98
4	Grading of Yamicha- Abba Arrao road 13.9KM	6,102,441	5,983,280.00	98
5	Grading of Gotu-Barambate Road 13KM	6,690,640	6,533,919.24	98
6	Grading of Kipsing-Mokori Road 13KM	7,996,302	6,994,800.00	87
7	Grading of Oldonyiro-Parkuruk Road 13KM	8,140,596	7,882,200.00	97
8	Grading of Burat-Kakili Road	7,136,550	6,939,120.00	97
9	Grading of Isiolo West-Aremeit-Amekwe Road	7,333,952	7,211,720.00	98
10	Grading of Korbesa - Rapsu Road 13.45KM	7,263,809	7,128,200.00	98
11	Grading of Rapsu-Kinna Road 13.06KM	6,396,040	6,333,600.00	99
12	Grading of Bibi - Duse Road 13.3KM	6,449,148	6,396,240.00	99
13	Grading of Quri - Modogashe Road 13.76KM	6,601,459	6,538,050.00	99
14	Grading of Badana - Biliqi Road 13.27KM	5,939,108	5,309,900.00	89

S/no	Name of the Project	Budgeted Amount (Kshs.)	Exchequer Issues (Kshs.)	% of Exchequer Issues of the Budget
	SUB-TOTAL FOR ISIOLO	93,161,931.00	89,991,630.72	97
KAJIADO COUNTY				
2	Drilling and equipping, solarization of Oloomunyi Borehole	15,307,708	2,632,272.00	17
3	Drilling, Equipping, Solarization of Oiti Borehole	14,540,574	4,523,188.00	31
4	Drilling & Equipping, Solarization of Olamayiano Borehole	16,488,115	4,188,880.00	25
5	Drilling and equipping of Ilemai Borehole	12,960,352	11,967,140.00	92
6	Drilling and equipping of Oloilalei borehole	13,716,034	12,895,256.00	94
7	(Olgira- Pelewa- Ollontulugum)- Bridge installation- Grading and Murraming 18km, Culverts (15)	17,164,995	8,207,580.00	48
8	Road opening, clearing and 14 culvert installation of Oltin-ga Embolei Road 19km	19,682,127	9,226,848.80	47
9	Opening, culvert installation, grading and murraming of 10km Naserian-Oloolairukok-lenturume road	14,349,988	13,841,120.00	96
10	Isinya Oomelok-Oltepesi-Oloshaiki- Grading, murraming and Culvert installation of 7km road.	10,317,919	5,303,520.00	51
	TOTAL	395,721,767.00	72,785,804.80	18
KILIFI COUNTY				
1	Bamba Sub-County Hosp constr of Acc and Emergency Wing 5-bed, injection, trauma, minor theatre rooms	26,200,000	18,032,319.48	69
2	Equipping of Viragoni dispensary laboratory	2,200,000	1,999,460.00	91
3	Proposed 2 No Blocks of Twin One Bedroom Staff House at Garashi Health Centre	23,000,000	5,695,484.00	25
4	Opening and grading works 5.2KMs of Kathoroni- Migu-juni road	5,000,000	4,990,969.60	100
5	Grading, Murruming and culverting Kinarani-Mbirini-Ka-zungu Papa(4km)	5,000,000	4,996,341.24	100
6	Grading and murraming of Chilulu Primary to Mkwajuni drift (5km)	2,500,000	2,497,266.65	100
7	Grading, Murruming and Culvert works of Kizuri-kinani Birini Primary to Kazung (4.2 kms)	5,000,000	4,990,978.97	100
8	Grading and patch murraming of 11 kms Ramada- Adu road	10,270,000	9,113,568.42	89
9	Grading and patch murraming of 17kms Chamari Marafa road	5,000,000	4,990,789.80	100
10	Tarmacking of Katsemerini-mbogolo-kisiwani road 400m metres, 1 culvert	20,000,000	19,423,127.23	97
11	Grading and muraming of Bwagamoyo Primary School to Boheka Road (3Km)	3,400,000	3,397,558.80	100
12	Grading and muraming of Jehova ndunduni road (3.2 Km)	3,300,000	3,300,000.00	100
13	Grading and Gravelling of Bamba to Mikamini Road	5,000,000	4,998,411.00	100
14	Grading and Gravelling of Tandia Pry to Mikungani	3,000,000	2,999,145.00	100
15	Grading and Gravelling of Marereni Tethesa Road	4,000,000	3,999,013.00	100
16	Bandari Centre to Bandari Water Dispensary water pipeline	5,000,000	4,999,556.27	100
17	Bokola Water Pan (7500 cubic meters)	5,000,000	4,999,407.00	100
18	Ikutta, Keresa, Kanazini- water pipeline (2.5km)	5,000,000	4,999,682.94	100
19	Kajiri Mariango Water pipeline (2.5km) 2inch	5,000,000	4,937,102.10	99
20	Silalala Water Pan (7500 cubic meters)	5,000,000	4,998,783.64	100
21	Lwandani Zia ra Wimbi Pipeline (2.5km)	5,000,000	4,996,885.60	100
22	Water Pipeline to Kauma Girls Secondary School (2ich 2km)	4,250,000	4,249,260.96	100

S/no	Name of the Project	Budgeted Amount (Kshs.)	Exchequer Issues (Kshs.)	% of Exchequer Issues of the Budget
23	Construction of 1.2KMs water pipeline in Kuchi area	2,500,000	2,499,061.95	100
24	Water Pipeline to Migumo Miri Dispensary and Primary School (2inch 2km)	4,250,000	4,249,181.79	100
25	Water Pipeline Zunguluka Dispensary (1.2km)	2,500,000	2,499,945.00	100
26	Construction of 3.5KMs Migundini water pipeline	7,500,000	3,409,408.00	45
27	Sidzeni, Kathama to Bofu Water Pipeline 3inch and 2inch (12km)	30,000,000	29,467,797.84	98
28	Kaya Dagamra- Bate pipeline (4km- 3 inches	9,500,000	8,379,782.00	88
29	Kigoda farm to Sogora water pipeline (4 Km) 2 inches	9,900,000	9,568,818.04	97
30	Pipeline Kibaokiche-Masaana (3km- 3 inches)	7,000,000	6,412,039.20	92
	TOTAL	431,869,000.00	196,091,145.52	45
KISUMU COUNTY				
1	Piping extension of Water from Wanganga Secondary School to Wanganga Health Center	6,145,529	5,915,414.45	96
2	Construction of twin 1-bedroom units self- contained Staff House at Obumba Health Center	6,577,410	6,508,885.28	99
3	Construction of a box culvert at Mbogo Bridge - 0.5KMs	5,823,873	4,734,900.00	81
4	Grading, gravelling and murraming of 4KMs Ombaka Junction-Kanyagwal-Odega road	5,786,798	5,614,984.00	97
	TOTAL	24,333,610.00	22,774,183.73	94
LAIKIPIA COUNTY				
1	Construction of Boarding Facility at Survey Primary School	3,000,000.00	2,899,437.00	97
2	Piping of Water from Oloiborsoit Borehole to Nolkoo-pin-to-ilmunishoi-Nosirai	3,000,000.00	2,275,000.00	76
3	Water Piping from Tura Borehole to Oldonyonapi Nursery and 2 water points	3,000,000.00	1,165,000.00	39
4	Drilling and Equipping of Borehole at Seek Primary School	5,000,000.00	3,371,000.00	67
5	Drilling and equipping of borehole in Nadungoro village and piping to Naimaral	6,000,000.00	1,534,000.00	26
6	Solarization of Lukusero Borehole	4,500,000.00	4,270,000.00	95
7	Drilling and equipping of Water borehole at Maru-Narok Primary	5,000,000.00	2,630,000.00	53
8	Equipping and Solarisation of Murijo Bore Hole	4,000,000.00	3,995,000.00	100
9	Drilling and Equipping of Borehole at Nakwang Health Centre	5,000,000.00	2,634,000.00	53
10	Drilling and equipping of Bore Hole at Endana Gichagi	5,000,000.00	4,436,000.00	89
11	Drilling and Equipping of Borehole at Facebook ECD area	5,000,000.00	1,427,300.00	29
	SUB-TOTAL FOR LAIKIPIA COUNTY	95,223,849.00	30,636,737.00	32
MANDERA COUNTY				
1	Extension of KPLC connectivity from barwaqo to koromey	6,653,572	6,653,572.00	100
2	Instal Solar Street light at Fino Town-53street lightsall-in-one, 53 poles, 53 concrete base works	11,000,000	10,999,999.00	100
3	Installation of solar street lights at warankara town.	10,861,150	10,861,143.00	100
4	Instal solar streetlight at township andBP1-87street lightsall-in-one, 87poles, 87concretebase wrks	17,653,572	17,653,572.00	100
5	Installation of solar and floodlight at Seda Jirow.	6,796,857	6,796,857.00	100
6	Installation of street solar lights and floodlights at Lemadid	5,824,875	5,824,875.00	100
7	Solar StreetLight in Ashabito-19No streetlights-all-in-one,19streetlight poles,19concrete base works	4,000,000	3,998,787.00	100

S/no	Name of the Project	Budgeted Amount (Kshs.)	Exchequer Issues (Kshs.)	% of Exchequer Issues of the Budget
8	Street lights Wargadud Town-29No street lightsall-in-one,29street light poles,29concrete base works	6,000,000	5,999,989.00	100
9	Solar flood Lighting of Gither Town and Burduras.	5,000,000	4,998,000.00	100
10	solar street lights at takaba-73street lightsall-in-one, 73street light poles, 73concrete base works	15,000,000	14,999,991.00	100
11	Installing solar lights and construction of twin toilets at Garba Qoley Health Centre	7,422,132	6,618,902.00	89
12	Construction of Ogorweyne Dispensary, Twin Toliets, Elevated Water Tank and Incinerator	10,000,000	9,388,160.00	94
13	Construction of 6 bed Maternity and Delivery block at olla	5,000,000	4,928,178.00	99
14	Solarization of Boji Garse dispensary	5,000,000	4,904,750.00	98
15	Construction of incenerator at Qalanqalesa Dispensary	2,000,000	2,000,000.00	100
16	Solarization of dandu hospital	4,000,000	4,000,000.00	100
17	Construction of dispensary at Andarak	8,700,000	8,500,000.00	98
18	Construction of Dispensary at Merile	8,961,006	8,500,000.00	95
19	Construction and operationalization of maternity wing, laboratory, and fencing of Guba health centre	9,500,000	8,855,382.00	93
20	Construction of laboratory and maternity wing for Malkamari health centre	12,000,000	11,426,769.80	95
21	Operationalization and solarization of Theatre Block at Lafey Hospital	13,906,739	13,809,560.00	99
22	Qumbiso dispensary-Construction of maternity wing, staff house and solar system for the maternity	29,075,439	28,043,232.00	96
23	Upgrading of Sala health centre, maternity and placenta pit	5,951,210	5,785,111.40	97
24	Warankara health Centre-maternity wing, placenta pit, incinerator, two bed staff house, kitchen and rest area	15,000,000	14,406,393.00	96
25	Shafshafey dispensary-constr 12-bed maternity, lab, guard house, gate,30000l underground and elevated tank	15,000,000	14,558,638.00	97
26	Construction of 50M3 elevated water tanks and twin toilets for Sarman Dispensary	4,000,000	4,000,000.00	100
27	Guticha Dispensary-Constr 2bed Staff Quarters with kithen and rest area and 2 door twin toilets	3,000,000	3,000,000.00	100
28	Constuction of Jabi Baar Dispensary	5,000,000	4,974,544.00	99
29	Kalicha dispensary 8 Bed maternity wing, delivery room and 2 door twin toilets	7,100,000	7,054,308.00	99
30	Rhamu Dimtu health centre-maternity wing and wards and 1No. twin toilet	18,223,928	17,589,297.00	97
31	Operationalization of Usubey Dispensary	2,000,000	2,000,000.00	100
32	Construction of dispensary, 2toilets,2bedroom staffhse at Tuli Udolle and underground tank 30000l	8,153,934	8,031,492.00	98
33	Construction of modern theater for Kotulo level 4 hospital	20,000,000	19,999,999.00	100
34	Solarization of Shimpir Fatuma Dispensary and ODP, Maternity and incinerator	12,000,000	11,986,000.00	100
35	Operationalization and equipping of theater at dandu hospital	12,000,000	10,590,650.00	88
36	Upgrade Gither Health centre- 8 bed maternity wards, laboratory, pharmacy and solarization	16,338,698	16,338,697.50	100
37	construction of modern drugs store at takaba hospital	5,430,187	5,359,502.00	99
38	Construction of dispensary at Burashum	7,000,000	6,998,957.00	100

S/no	Name of the Project	Budgeted Amount (Kshs.)	Exchequer Issues (Kshs.)	% of Exchequer Issues of the Budget
39	Grading, murraming and culverting of 30km roads Shimbir Fatuma town centre and Burmayo	10,731,886	10,600,312.00	99
40	Grading and graveling between Khalalio and Darika - 2.75 kms, bush cearing, top soil removal	6,109,456	6,060,000.00	99
41	Grading of road between Dirribor-tarama location - 9KMs road, bush clearing, top soil removal	7,000,000	5,042,195.00	72
42	Construction of 30 m culvert at Bela Primary School-Excavation and Culvert construction works.	5,679,579	5,659,988.00	100
43	Murraming of Guba-Ashabito road - 2.25 kms road, bush clearing, top soil removal, gravelling works	5,000,000	4,907,844.00	98
44	Murraming of Ashabito-Ogorweyn-Elele - 3.97KMs, bush cearing, top soil removal, gravelling works	8,818,140	8,261,259.00	94
45	Grading of road between farjan and hullow - 15 kms, bush cearing, top soil removal	11,484,976	9,644,240.00	84
46	Murruming Marothile town-Ashabito Girls road-4.35 kms, bush cearing, topsoil removal, gravelling works	8,904,425	8,404,425.00	94
47	Murraming warankara-safo and warankara-lafey rds 3.6 kms, bush clearing, top soil removal, gravelling	8,000,000	7,719,238.00	96
48	Murraming Mubarak Village-Kubi junction rd 3.4 kms, bush cearing, top soil removal, gravelling works	7,000,000	6,406,796.00	92
49	Gravelling and grading of Arabia-bambo-odha -libihiya road - 4.5 kms, bush clearing, top soil removal	10,000,000	9,807,800.00	98
50	Grading and patch Rhamu Dimtu-Garse Gabray farm rd 3.5KM, bush clearing, topsoil removal, spotpatching	5,900,000	5,702,699.20	97
51	Bush clearing, topsoil removal, gravelling, grading of mzee billow kabage stage-boystown road 2.5 kms	9,000,000	8,995,916.00	100
52	Construction of Kutulo to Sukela Dima Rd- 5.4KM road, bush cearing, top soil removal, grading	12,000,000	11,850,795.00	99
53	Kutolo- Garse Gabray farm road-7.56KMs, bush cearing, top soil removal, gravelling works	15,226,095	15,226,095.00	100
54	Construction of 40M drift in Bulla Billow Mannur and excavation works and river draining	8,562,457	8,500,555.00	99
55	Grading and gravelling Bulla Billow, Dadashatune-lagsure road 1.74KM, bush clearing, topsoil removal	3,586,329	3,476,520.00	97
56	Grading and gravelling from duduble to takaba - 4Kms, bush cearing, top soil removal, spot patching	6,100,000	6,048,530.00	99
57	Murraming of Guticha- Lanqura-Saraman Road - 4.88KM, gravelling works bush cearing, top soil removal	10,847,044	9,992,506.80	92
58	Kilawehiri water distribution pipes and connection to water Kiosk within Kiliwehiri town projects	18,488,693	17,673,800.00	96
59	5 km water piping distribution for Alungu Location	3,226,000	3,190,000.00	99
60	Construction of elevated water tank hight 15m and of capacity 50m3 at Alangu	5,100,000	5,100,000.00	100
61	Construction of elevated water tank 50m3 and water trough for Sheikh Barrow Location	5,182,993	5,182,000.00	100
62	water pipeline extension from busley to corner B	9,412,538	9,000,000.00	96
63	Drilling and equipping of a borehole in Quramadhow	13,000,000	11,599,455.00	89
64	Construction of water piping system from borehole to the underground water tank in Barwaqo Location	5,000,000	4,200,000.00	84
65	Piping of water from borehole to town and Wargadud dispensary	10,336,305	9,473,800.00	92
66	Pipping water system from the bore hole to the Town and construction of 6 water kiosks.	9,207,391	7,935,365.00	86

S/no	Name of the Project	Budgeted Amount (Kshs.)	Exchequer Issues (Kshs.)	% of Exchequer Issues of the Budget
67	Construction of 81m ³ capacity underground water tank for Arda tambo and qatis village	3,946,588	3,946,288.00	100
68	Murathelo water pan - Desilting, Excavation, and inlet reconstruction of 11,000M ³ earth pan	2,435,527	2,400,000.00	99
69	Construction of 90M ³ capacity underground water tank for shoptoy	2,500,000	2,499,985.00	100
70	30Cubic Meters Elevated water tank and piping system for Kabo Location	5,000,000	4,999,980.00	100
71	BH Drilling and Equipping,100CM Elevated tank,3.5Kmpiping to water kiosks,100Households in Libihia	30,000,000	27,377,500.00	91
72	construction of 50M ³ underground water tank at Tossi village	2,000,000	1,999,030.00	100
73	Construction of 50M ³ underground water tank, 0.4KMs piping & water connection to Bambo town	3,000,000	2,998,500.00	100
74	Construction of 2No 30CMs elevated water tanks and reticulation of water to homesteads	4,000,000	3,998,000.00	100
75	Drilling of Borehole at Karow - BH Drilling between 100 & 200m below ground level and BH equipping	7,447,183	5,057,500.00	68
76	Piping of water from borehole to village (1.0 Km) and construction of water kiosks in Lanqurac	5,000,000	4,100,000.00	82
77	Construction of 50M3 capacity Masonry water tank at Darab Athathi	2,000,000	1,800,000.00	90
78	Extension of water system 4.2 kms in Rhamu town and approx. 300 households	9,826,227	5,640,000.00	57
79	Qorahey water supply to boqonsar village approx 2.0KM pipeilne and construction of 3Water kiosks	5,000,000	4,999,900.00	100
80	Construction of 10,000M3 earthpan at makutano village	8,000,000	7,998,400.00	100
81	Water extension 1km pipeline from borehole to Bulla Majani and elevated 5000L tank for 80households.	3,000,000	2,999,900.00	100
82	2No.50M3 Elevated tanks,3water kiosks and piping 0.6 km at Akabi and Wagberi areas in Fincharo town	10,000,000	8,762,582.00	88
83	Construction of 105M3 underground water in Wyemlencha within Burmayo Location	2,000,000	1,999,650.00	100
84	Piping 4.5KM Pipeline of Water Bula Afya to Elgolicha-construction of 50M3 elevated steel tank	16,252,095	13,852,500.00	85
85	Construction of 30M long drift at Khalafow and a 144M3 capacity water tank	5,000,000	4,931,102.00	99
86	Construction of 144m3 water tank at kob dertu	3,000,000	2,998,905.00	100
	SUB-TOTAL FOR MANDERA COUNTY	728,865,226	693,457,164	95
MARSABIT COUNTY				
1	Construction of 2 class room with desk at Balesa Saru primary school	3,395,000	3,299,998.00	97
2	Construction of pit latrine at Dukan boys and girls	1,358,000	1,299,316.00	96
3	Electric installation in 3 classes and dormitory at Balesa	1,940,000		0
4	construction of laboratory in Illeret Secondary School	5,044,000	4,999,994.00	99
5	Construct 2 one-bedroom quarter, 2 classes, 60 lockers, three 10,000L tanks -Horondai school	6,000,000	5,476,500.00	91
6	Installation of solar panel at Cavallera primary school in Bubisa	4,600,000	4,584,746.00	100
7	Construction of 4 doors toilets at Dabel mix secondary school	970,000	958,856.00	99
8	Construction of 2 classroom at Qalaliwe primary school.	2,910,000	2,899,244.40	100

S/no	Name of the Project	Budgeted Amount (Kshs.)	Exchequer Issues (Kshs.)	% of Exchequer Issues of the Budget
9	construction of dining hall/kitchen at Dabel mixed secondary school	4,850,000	4,790,510.00	99
10	Construction of one classroom at Garse primary school	1,552,000	1,500,000.00	97
11	Construction of two classrooms and a double latrine at Qom Qom primary school	3,800,000	3,768,260.00	99
12	Construction of two classrooms and a double latrine at Yaballo primary school	3,880,000	3,850,000.00	99
13	construction of 2 classroom at St Mary mixed secondary school	3,395,000	3,380,500.00	100
14	Construction of two class room for karare secondary school	3,104,000	3,080,000.00	99
15	Construction of one classroom at Tirgamo Primary School.	1,500,000	1,397,700.00	93
16	construction of two classroom at Nana primary school	3,880,000	3,827,118.00	99
17	Construction of a classroom at Somare primary school	1,455,000	1,445,000.00	99
18	Construction of one classroom at Watiti primary school	1,940,000	1,900,242.00	98
19	construction of school kitchen and store at Godoma primary	1,455,000	1,441,265.00	99
20	Electrification of Maikona girls	4,900,000	4,660,991.18	95
21	Kurkum Dispensary: Construct 8-bed maternity, 4-bed delivery room, antenatal, newborn and nursing area	4,850,000	4,798,340.00	99
22	Construction and equipping of the imaging department Laisamis level IV hospital (X-ray)	10,670,000	4,174,338.80	39
23	Construction of Nurse quarters and Toilets	3,880,000	3,879,040.00	100
24	Installation of solar panels at Balesa dispensary	1,358,000	1,299,780.00	96
25	Install solar panel, purchase of solar batteries and piping of water to EL hadi maternity - 100m	1,358,000	1,299,999.00	96
26	Construction of male and female ward at Maikona dispensary, kitchen and laboratory equipment	9,700,000	9,450,000.00	97
27	Opening of new road at Saru Karare to improve access	2,425,000	2,400,000.00	99
28	New road along Daka Kakala: 7km site clearance, 800m drain excavation, 11km grading, and gravel work	3,395,000	3,369,800.00	99
29	Road improvement - Turbi town to DCCS office: 1.2km bush clearing, drainage works, 900mm pipe culvert	1,940,000	1,899,825.00	98
30	Construction of Songa Nanyore slab- 50m climbing lane Midrock to Leyai-1km grading, 700m gravelling.	4,980,245	4,899,338.40	98
31	Construction of Songa Nanyore approaches	2,698,912	2,698,911.00	100
32	Grading 1.5 km, graveling 0.6 km, 10 scour checks from Highway to the village around Parkishon	1,940,000	1,939,568.70	100
33	Grading 1.5km road Milimani to Hula Hula, Manyatta Silango; 1.6km stone removal, 16 gabions of 0.5km	1,940,000	1,939,404.00	100
34	Spot Improvement works on Malabot Road-Site Clearance-3KM Gravelling Works, Heavy grading 10KM	4,850,000	4,729,761.90	98
35	Rehabilitation of the road from Korr to Illaut -Bush Clearing 5KM, grading 40KM, carriage way 6m	4,900,000	4,796,600.00	98
36	Opening UTALII Village Roads-10km, carriageway 10m-bush clearing obstructions 10KM, drainage works	3,880,000	3,850,000.00	99
37	Grading of Loiyangalani - Moite Heavy grading 60KM, carriage way 6m	4,900,000	4,896,360.00	100
38	Rehabilitation of Lontolio-Losidan-Sarai road-Grading 45KM and gravelling 1KM, carriageway 6m	4,900,000	4,899,260.00	100
39	Drilling and equipping Arge Borehole	9,700,000	4,960,948.62	51

S/no	Name of the Project	Budgeted Amount (Kshs.)	Exchequer Issues (Kshs.)	% of Exchequer Issues of the Budget
40	Construction of one Borehole at South Horr with complete component	9,700,000	4,992,065.50	51
41	Desilting of Namarei water pan	2,910,000	2,892,330.00	99
42	Drilling borehole at Korr towns-drilling and equpping solarisation	6,790,000	4,976,342.00	73
43	Drilling borehole at Ndikiro Kamatonyi	6,790,000	4,968,720.00	73
44	Construction of underground water tank at ya sharbana 300m3 tank	4,074,000	3,986,804.00	98
45	De silting of water pan at Golan Manyatta -10,000m3 water pan	2,425,000	2,343,600.00	97
46	Piping, plastic tank for the marime community	2,619,000	2,599,990.40	99
47	Water piping from LAG Worabesa to Turbi Girls Secondary Sch	6,790,000	6,557,985.00	97
48	Drilling kalacha duke borehole, solarpanel, batteries, water purification equipment-Kalacha ya Algana	9,215,000	4,471,132.77	49
49	Drilling of Maikona borehole, piping, solar panel, batteries and water purification equipment	9,215,000	4,745,936.77	52
50	Drilling and solarization of bore hole in Galasa	11,640,000	4,980,050.00	43
51	Construction of 50,000ltr tank and gutters at Dabel mixed secondary school	1,455,000	1,398,797.60	96
52	Drilling of bore hole at Godoma and piping to watiti village	11,640,000	4,955,612.00	43
53	Kukub village water pan development at Damballa fachana	6,596,000	6,399,999.00	97
54	Expansion and desilting of Ele Bor water pan	4,850,000	4,799,065.00	99
55	Expansion, desilting Rawana and fencing of Misinga water pan in Ele Bor	4,850,000	4,799,990.00	99
56	Purchase of 5000 liters water tanks for Karantina (Hula Hula)	970,000		0
57	Piping of water from Dalabacha town to dubgobba	4,559,000	4,400,000.00	97
58	Korr Mix Secondary 2 no. 50m3 ground water tanks and gutters	3,000,000	2,999,280.00	100
59	piping system from compassion school Lbarok dispensary and 10,000 litres water tank	1,500,000	1,488,300.00	99
60	Piping of from Sirata borehole to Sakardalla primary school	2,400,000	2,320,000.00	97
	SUB-TOTAL FOR MARSABIT COUNTY	260,181,157	212,307,316	82
NAKURU COUNTY				
1	Drilling, Equipping and Piping of Borehole at Banita Secondary School	6,435,119	3,046,902.40	47
	SUB-TOTAL FOR NAKURU COUNTY	6,435,119	3,046,902.40	47
NANDI COUNTY				
1	Construction of Chepton Dispensary	4,961,220.00	4,892,061.00	99
2	Construction of Koitabmoset Dispensary	4,961,220.00	4,951,896.00	100
3	Construction of Sigoria Dispensary	6,041,730.00	2,514,520.00	42
4	Construction of Maternity and General ward at Kapkoros Dispensary	9,516,940.00	3,450,000.00	36
5	Bush clearing, Grading, Gravelling and Culverts Kamalam-bu -Kitoroch Road-3.5km	3,014,550.00	2,998,281.00	99
6	Dozing, Grading, Gravelling and Culverts Arap Yego Corner- Milimani Road- 4km	2,854,760.00	2,845,100.00	100
7	Hardcore filling and Culverts Installation Shirikisho- Kiplep-gut (4.5 km)	1,562,931.00	1,462,597.60	94

S/no	Name of the Project	Budgeted Amount (Kshs.)	Exchequer Issues (Kshs.)	% of Exchequer Issues of the Budget
8	Bush clearing, Grading, Gravelling and Culverts of Kapkitany-Olomotit Road- 1.5km	2,785,740.00	2,741,132.00	98
9	Mohoroni border -Soba Bridge -Chepngorngor Road-2.5km	2,144,550.00	2,085,100.00	97
10	Bush clearing, Grading, Gravelling and Culverts of Soba sec -Kichaba River - 1.5KM	2,094,090.00	2,009,874.00	96
11	Bush clearing, Grading, Gravelling and Culverts Kimwani-Sokosik-Kibukwo Road - 8KM	8,363,310.00	8,303,310.00	99
12	Bush clearing, Grading, Gravelling and Culverts Sitet Centre- Kipkures Primary – 1.5KM	3,824,810.00	3,808,184.00	100
13	Dozing, Grading, Gravelling and Culverts Nyando A-Kapchoge junction-Kipsisin – 3KM	4,467,450.00	4,273,146.60	96
14	Bush clearing, Grading, Gravelling and Culverts Taunet-Koromi-Chemogoch-Cheboing'ong – 5KM	3,330,215.00	3,312,711.00	99
15	Bush clearing, Grading, Gravelling and Culverts Sosok-Kipkures Pri-Katiat Centre – 2.5KM	2,515,750.00	2,490,667.00	99
16	Bush clearing, Grading, Gravelling and Culverts Chebi-bi-Kaphilemon-korara-kerewa Centre road – 3km	2,551,760.00	2,522,501.00	99
17	Bush clearing, Grading, Gravelling and Culverts 3KM Kaburwo-Kibukwo-Setek-Kapsolomon Junction -3km	3,052,265.00	2,935,896.00	96
18	Bush clearing, Grading, Gravelling and Culverts of Sach 4-Mining Buch-Kolongei-Uson Primary-5Km	4,994,090.00	4,994,000.00	100
19	Dozing, and opening of Lengon-Kapchanga Road-Kapchelongon - 4km	2,879,333.00	2,761,788.90	96
20	Swag Bridge construction (Tambul)	6,854,881.00	5,841,504.08	85
21	Bush clearing, grading, gravelling and culverts - Kabisaga-Kendubeiwek-sigowet-Kipyaor road - 4km	3,292,950.00	3,205,975.00	97
22	Dozing, grading and culverts of Tulwabmoi-Maraba Road-3km	2,153,443.00	2,146,104.00	100
23	Chepkikweny Water Project - Gravity Main Construction of 50M ³ masonry water tank	2,025,127.00	1,995,010.00	99
24	Kiplelgut/Kibukwo Water Project - Gravity Main Construction of 50M ³ masonry water tank	2,002,519.00	1,935,840.00	97
25	Korosiot/Kapteldon Water Project - Spring protection, construction of a 50m ³ sump/underground water tank, purchase and laying of rising main, and	8,339,967.00	7,970,517.00	96
26	Seiyot Water Project -Spring Protection, Gravity Main,50M ³ Tank, Distribution pipes	2,720,000.00	2,705,190.00	99
27	Construction of Sigoria Water Project – Spring Protection, Gravity Main,50M ³ Tank	2,324,947.00	2,278,020.00	98
28	Drilling and equipping of borehole, elevated steel tank, solar pumping scheme, distribution pipes at Kapkures/Kimwani	4,898,080.00	4,797,400.00	98
29	Cheptaburbur Water Project - Weir construction, Gravity Main,50M ³ Tank - Construction of a weir intake, purchase and laying of rising main, and construction of a 50m ³ sump/underground water tank	2,901,117.00	2,875,250.00	99
30	Chepkaroi Water Project Gravity Main,50M ³ Tank, distribution pipes - Purchase and laying of gravity main, construction of a 50m ³ sump/underground water tank, and purchase and laying of distribution piping	3,315,267.00	3,309,460.00	100
	SUB-TOTAL FOR NANDI COUNTY	116,745,012.00	104,413,036.18	89
SAMBURU COUNTY				
1	Archers Post Streetlights (Solar) and SNR Solarization	10,000,000.00	9,200,000.00	92
2	Solarization of Maralal street lights	19,000,000.00	16,042,000.00	84

S/no	Name of the Project	Budgeted Amount (Kshs.)	Exchequer Issues (Kshs.)	% of Exchequer Issues of the Budget
3	Equipping of Wamba Sub- County Hospital Theater and Construction of Laboratory	33,000,000.00	5,509,644.00	17
4	Grading of Lolkuniyiani-Ngilai-Murit gap road	19,650,500.00	19,650,500.00	100
5	Construction of Raraiti Dispensary, Fencing and Staff house	10,000,000.00	9,408,100.00	94
6	Archers Post Sub- County hospital theater and Mortuary	15,000,000.00	5,301,620.00	35
7	Grading of Lengerded-Lesikiya-Ndonyo Nasipa Road	14,000,000.00	11,992,660.00	86
8	Grading of Lolkuniyiani-Ngilai-Murit gap Road	20,000,000.00	17,536,880.00	88
9	Grading of SNR roads	20,000,000.00	16,932,520.00	85
10	Grading of Lpus-Kurseine-Resim Road	11,000,000.00	5,967,040.00	54
11	Grading of West Gate-Lempaute-Nkutuk Ee Lmuget-Lenge'i road	28,000,000.00	13,050,000.00	47
12	Installation of Road grill along opiroi Hill Road	10,000,000.00	8,998,700.00	90
13	Kisima-Baawa Junction Road	10,000,000.00	9,205,760.00	92
14	Ntepes junction-Laililai-Moruankai road	10,000,000.00	8,750,460.00	88
15	Grading of Suyan-Soit El Kokoyo road	20,000,000.00	20,000,000.00	100
16	Lorian – ndikir e morijo – lakwaanya road	16,000,000.00	11,507,200.00	72
17	Morijo – Lgos onyekié – lapatation road	25,000,000.00	6,838,664.00	27
18	Grading of Lesirikan Junction -Masikita-Latakweny Road	15,000,000.00	9,799,100.00	65
19	Grading of Tuum Parkati Road	20,000,000.00	19,103,982.00	96
20	Grading of Tuum -Sesai-Lonjorin Road	20,000,000.00	17,724,452.00	89
21	Lodokejek Grading of Lodokejek Seyai Bridge - 15m	15,000,000.00	11,948,000.00	80
22	Grading of Kisima Loolera Bridge - 15m	15,000,000.00	12,758,260.00	85
23	Grading of View point - Nailiapu – Sulubei road	13,000,000.00	3,363,072.00	26
24	Grading Nkapune (Letooyia) – Loko bridge – Lolmiraani	8,000,000.00	6,275,600.00	78
25	Opening of Lmotioo – Nompurrenkei – Naalabobok - Tinga bridge – Learoni – Pura bridge – Nkungú sas – Shashunai – Lkeek Sapuki	18,000,000.00	15,915,200.00	88
26	Grading of Logorate – corner – ndonyo ereko – ndonyo empuya – ltungai – olmotio with diversion through renkel	20,090,960.00	17,052,000.00	85
27	Sawan New Borehole	10,000,000.00	9,121,191.00	91
	SUB - TOTAL FOR SAMBURU COUNTY	444,741,460.00	318,952,605.00	72
TANA RIVER COUNTY				
1	Drilling of borehole and construction of water kiosk Masabubu	5,980,192.00	5,338,550.00	89
2	Desilting and excavation Halo dam-site clearance, fencing, water draw off, cattle trough, solar, latrine	6,571,397.00	6,315,200.00	96
3	Excavation of dam at Dukanotu- desilting 500m3 excavate 5,000m3, solarize, cattle trough, water drawoff system, latrine	8,063,439.00	4,840,592.00	60
4	drilling of borehole, equipping, construction of water kiosk and cattle trough	7,244,770.00	6,224,650.00	86
5	Extension of Kurawa-Hurara Katsangani waterpipe-line-1km-hurara policepost, 4kiosks, 3.5km pipe safaricom-msikitini	7,513,318.00	6,932,105.25	92
6	Kipao water supply-drill and equip 40m borehole, raise mains 1km, waterkiosk and cattle trough	7,399,085.00	6,727,700.00	91
7	Proposed construction of Chira Village water project	6,980,231.00	6,937,650.00	99
8	Kone water project-pipeline extension pumphouse, genset, 2 plastic tanks10m3, cattle trough	6,487,226.00	5,976,831.87	92

S/no	Name of the Project	Budgeted Amount (Kshs.)	Exchequer Issues (Kshs.)	% of Exchequer Issues of the Budget
9	Desilting 500m3 and escavation 5000m3 of Gururi water pan solarisation, cattletrough, waterdrawoff systm, latrine	6,498,248.00	6,101,850.00	94
10	Desilting and bush clearing Gafuru dam- desilt silltrap 500m3, escavate5,000m3, solarisation, latrine	5,903,035.00	5,018,980.00	85
11	Haroresa WaterPan-desilt silltrap500m3, escavate5000m3, solarize, cattletrough, waterdrawoff system, latrine	6,836,939.00	5,354,000.00	78
12	Excavation of Waldena Dakacha dam-8000m3 solarisation cattle trough water draw off system and latrine	8,045,402.00	7,663,500.00	95
13	Hara Village water project- instal Makere elevated tank 20m3 15m high, pipeline to Hara police post-shopping centre	5,778,781.00	4,680,000.00	81
14	Construction of Matanya village water project-elevated-tank 50m,10,000ltrs plastictank, distribution GSU Matanya HDPE 63MM PN10 750m, 3waterpoints	5,241,686.00	4,729,900.00	90
15	Construction of Assa Dispensary-198 square meter substructure, superstructure, roofing, fixtures, finishing, electrical and mechanical works	5,982,196.00	5,526,680.00	92
16	Proposed construction of maternity Wing at Majengo dispensary	6,662,583.00	6,461,630.00	97
17	Proposed grading of Hosingo - Village 8 rd.-5km, culvert installation 900mm	6,530,314.00	6,164,182.00	94
18	Proposed grading and murraming of Matengeni - Mchelelo road 3km	7,023,319.00	6,685,080.00	95
19	Proposed grading and murraming of Majengo - Masalani - Jarodi road 8KM and instal 900mm culvert	5,849,926.00	5,389,940.00	92
20	Proposed grading of Rhoka - Masabubu road -7km	6,154,548.00	5,746,640.00	93
21	Grading and murraming of Bulto Abarufa - Titila rd.8km culvert installation 900mm	7,282,848.00	7,124,720.00	98
22	Grading of Maroni - Wenje rd 5 km and culvert installation 900mm	5,442,095.00	5,171,570.00	95
23	Grading/Murraming of Komora Jila-Chifiri Road 12km mixed surface, bushclearing, culvert 900mm	6,672,603.66	6,302,338.00	94
24	Grading /murraming of Bahati-Chewani Road 6km bush-clearing, culvert 900mm and gravelling	6,258,760.00	5,917,160.00	95
	SUB-TOTAL FOR TANA RIVER COUNTY	158,402,941.66	143,331,449.12	90
TURKANA COUNTY				
1	Drilling and Equipping of Borehole at Lobei	9,505,785.47	4,316,945.00	45
2	Drilling, Equipping, Solarize, storage and piping of Kopeto village borehole	14,258,678.71	4,198,722.00	29
3	Drilling, Equipping, Storage and Piping of Borehole at Kekoroe Akwan	14,733,968.24	4,528,500.00	31
4	Drilling, Equipping, Storage and Piping of Komio Borehole	15,492,337.12	9,383,962.00	61
5	Drilling, Equipping, Storage and Piping of Lomokori Borehole	14,733,967.48	14,497,547.00	98
6	Drilling and equipping of Lochor-Ebei Borehole	9,505,785.47	3,621,399.00	38
7	Drilling and equipping of borehole at Lomopus	11,882,232.90	10,867,590.00	91
8	Installation of Reverse Osmosis plant and construction of plant house at Kapedo	11,406,942.56	9,172,470.00	80
9	Drilling and equipping of borehole at Elelea Village	11,406,942.77	6,983,534.00	61
10	Drilling and equipping of borehole at Kangitit	10,456,364.02	4,089,125.00	39
11	Drilling and equipping of borehole at Ngilimoikemer	11,406,942.54	11,121,225.30	97
12	Drilling and equipping of a borehole at Kaituko Village	11,406,942.56	7,798,067.00	68

S/no	Name of the Project	Budgeted Amount (Kshs.)	Exchequer Issues (Kshs.)	% of Exchequer Issues of the Budget
13	Drilling and equipping of a borehole at Kangakipur Centre	11,406,942.67	7,851,720.00	69
14	Drilling and equipping a borehole at Lomekwi	11,406,942.56	11,406,942.00	100
15	Drilling and equipping of Ngidocha borehole	11,406,942.56	11,406,942.00	100
16	Drilling and equipping of Lorot Akwan borehole	9,899,107.31	7,520,718.00	76
17	Drilling and equipping of Nakaala borehole	9,505,786.84	6,530,218.00	69
18	Drilling, equipping of borehole in Lokipoto, solarizing and storage	11,494,256.40	5,010,129.00	44
19	Drilling, equipping, solarizing and storage of borehole in Letea Centre	11,494,256.40	8,029,602.00	70
20	Drilling, equipping, solarizing and storage of Kalopetase borehole	11,494,256.40	8,450,300.00	74
21	Drilling, equipping, solarizing and storage of Oropoi borehole	11,494,256.40	5,174,687.00	45
22	Drilling of Borehole, Solarization, Equipping and Installation of Elevated steel tank (50M3)	13,330,971.38	6,721,138.00	50
23	Drilling, equipping of borehole and installation of elevated steel tank at Kalokoda/ Kaibachal	9,505,785.47	4,763,020.00	50
24	Drilling, equipping, solarization of Napusmoru borehole ,5km water pipeline,50M3 elevated steel tank	13,308,099.74	13,308,099.00	100
25	Drilling and equipping of Lokwamor borehole	10,275,538.16	7,319,700.00	71
26	Drilling, equipping solarizing and storage of Nalapatui borehole	11,406,942.56	2,933,632.00	26
27	Drilling, equipping, of Nawoyaragae borehole	11,406,943.02	7,850,430.00	69
28	Drilling, equipping, solarizing, piping and storage of borehole in Lopur	16,000,761.10	13,061,472.00	82
29	Construction of X-ray building and Laboratory for the Sub County Hospital-Lorugum	19,011,570.94	11,226,200.00	59
30	Construction of maternal child clinic and an outpatient department in Kakuma sub county hospital	12,461,056.86	5,335,550.00	43
31	Construction of ECDE at Nakangae	7,704,646.29	3,612,310.00	47
	SUB-TOTAL FOR TURKANA COUNTY	370,211,952.90	238,091,895.30	64
WEST POKOT COUNTY				
1	Installation of solar power at Akariamet, Chemuma and Katumwok boreholes	10,000,000.00	6,446,619.00	64
2	Construction of Kurer dispensary, twin staff house, VIP Latrine and fencing, equipping (solar installation, Furniture, weighing scales, patients' beds and Coaches)	12,000,000.00	5,164,168.04	43
3	Construction of Kamketo dispensary, twin staff houses, vip latrines and fencing and equipping (Solar installation, Fridge, furnitures, cabinets, examination coaches, patient beds and autoclave)	14,500,000.00	13,565,716.40	94
4				
6	Construction of Kauriong Health centre (Level 3)	27,886,402.00	26,983,600.00	97
7	Construction of modern OPD, Female ward and fencing Orolwo dispensary	20,000,000.00	4,951,924.00	25
8	Construction of pedriaric Ward at Kacheliba Sub County Hospital	10,000,000.00	4,242,004.00	42
9	Construction of OPD at Serewo Dispensary and Equipping (Furniture, Tables, chairs, benches, cabinet, patient beds, examination coaches, Full hemogram machine, microscope and Centrifuge	10,000,000.00	9,316,453.00	93

S/no	Name of the Project	Budgeted Amount (Kshs.)	Exchequer Issues (Kshs.)	% of Exchequer Issues of the Budget
11	Equipping with solar fridges, cupboards, chairs, patients' beds, examination coaches and tables of Mtembur, Kamayech, Kitelakapel, Kongelai, Kalemrekai, Chemakeu, Cheptorama, Ausukuyon and Miskwony dispensaries- detailed scope was provided	10,000,000.00	9,066,696.00	91
12	Fully Equipping of Kanyarkwat dispensary (Furniture, chairs, tables, benches, cabinet, examination coaches, patient beds & beddings, weighing scales, microscope, centrifuge, full and hemogram	10,000,000.00	9,804,000.00	98
13	Construction of Riting dispensary, twin staff house and VIP Latrine in kositei location	12,000,000.00	5,069,339.20	42
14		1,000,000.00	998,000.00	100
15	Construction of Female Ward at Chepkobegh dispensary and equipping	10,076,028.00	5,747,800.00	57
16		1,400,000.00	1,395,950.00	100
17	Construction of four Staff houses and VIP latrines, septic tank, Female ward, solar power supply and equipping at srumben health centre (Tables, chairs, benches, cabinet, weighing scale, autoclef, patient beds, beddings, drip stands, screen, centrifuge, full haemogram machine, HB meter, microscope, 2 fridges, stretcher, examination coach, delivery coach and assorted surgical sets	28,171,015.00	15,185,641.20	54
18		3,000,000.00	2,998,500.00	100
19	Construction of maternity wing and staff houses at Wakor dispensary	13,028,799.00	3,211,576.00	25
20	Construction of Tamkal health centre (level 3)- Detailed scope of works was provided	35,000,000.00	25,747,406.40	74
21	Equipping of sigor sub county hospital (Laboratory-Bio-chem analyzer, Theater (anaesthetic machine, operating tables, patient monitors, rescutire, Endoscopy Machine, Laparoscopic tower, assorted sergical set and pediatric ward-patient bed, furniture and beddings)	10,161,610.00	7,223,100.00	71
22	Grading and gravelling of Lokitalauyan-kameris-Naruora road	10,000,000.00	6,109,539.04	61
23	Opening 17 kms of Mikoyo-Lowaspei-Apuke road	32,000,000.00	10,379,216.00	32
24	Opening of 12 KMs Korokow-Opal Road	18,185,819.00		0
25	Opening of 8KMs Too Sesen-Kamketo Road	10,000,000.00	6,183,264.00	62
26	Opening, grading and gravelling of Kasei-Romos Road	10,000,000.00	9,193,023.20	92
27	Grading, gravelling and structures installation of Alkok-Katumkale road	10,000,000.00	9,429,338.90	94
28	Opening of 5 kms Chelopoy-Tarakit road	10,000,000.00	9,556,080.00	96
29	Opening of 15.5 kms Kauriong-Kimpur road	10,000,000.00		0
30	Grading, gravelling and structure installation of Arol-Lokii Road	10,000,000.00	9,099,385.68	91
31	Opening, grading and gravelling of Katikomor-Morlem-Lokales Security Road	10,000,000.00	8,887,920.00	89
32	Grading and gravelling of Keringet-Cheptuya-Kaptaren Road	10,429,262.00	7,074,882.70	68
33	Grading and gravelling of Kanyarkwat-Trans Nzioa border-Katikomor Road	10,000,000.00	4,609,458.94	46
34	Grading and gravelling of holy trinity-Kasarani-Lokornoi road	10,000,000.00	4,531,234.70	45
35	Opening of 7 kms Simotwo-Kapambich road	14,316,751.00	9,315,867.20	65

S/no	Name of the Project	Budgeted Amount (Kshs.)	Exchequer Issues (Kshs.)	% of Exchequer Issues of the Budget
36	Grading, gravelling and structure installation of Kapkoria -Emboasis road	17,951,598.00	10,574,759.98	59
37	Grading and gravelling of Sroo forest-Ketiam-Ptoyo road	10,000,000.00	6,020,000.00	60
38	Grading and gravelling of Tipet -Chepokachim road	10,000,000.00		0
39	Opening of 12KMs Turkwel-Karon-Lokeke-Kamugogon Security Road	11,322,718.00	10,699,308.48	94
40	Opening, grading and gravelling of 2KMs Tompul - Cheptam - Kriich road	15,000,000.00	4,304,454.70	29
41	Opening, grading, gravelling and Structures installation of Simat-Pkorow-Tokisom-Psapai road	24,105,306.00	8,071,484.40	33
42	Grading and gravelling of Chepnyal- Mongit road	10,000,000.00	4,271,120.00	43
43	Grading and gravelling of Tapoyo-Mokowon-Pelakan-Cheptiangwa road	10,000,000.00	3,235,262.04	32
44	Opening of 10KMs Cheptiangwa-Pusian-Kapsinia-Chemotong road	10,000,000.00	6,776,720.00	68
45	Opening and gravelling of Chepokondol - Meshau-Kaptum road and gravelling	6,231,705.00	4,753,738.00	76
46	Opening, gravelling and structure installation of Mwo-tot-Chemoril-Torion road	25,928,862.00	14,587,127.10	56
47	Opening, grading, gravelling and structures installation of Kusukwo-Sakat-Chemutlokoty-Ritit road	73,977,010.00	35,043,600.00	47
48	Grading, gravelling and structure installation of Mariny -Chepkondol- Cheptem road	10,000,000.00	9,890,332.00	99
49	Opening of 2KMs Kaporo-Chorwa road	29,808,546.00	13,240,936.00	44
50	Boreholes drilling and solar installation at Pomot and Nak-wailap village and distributions	17,383,221.00	16,317,161.00	94
51	Intake construction and water supply from Okilin-Nauro-Lokiteleyen-Napis village	10,000,000.00	3,395,900.00	34
52	Upgrading of Lolebon borehole to solar power and piping to nearby village School	10,050,000.00	4,417,746.00	44
53	Solar pump installation at Lodony and installation of elevated pressed steel tank and distribution to Konyao town and nearby villages	17,871,435.00	5,729,571.00	32
54	Drilling of Kamketo centre Borehole, solar installation and distribution to Kamketo dispensary, Kamketo Girl Secondary	10,000,000.00	7,069,220.60	71
55	Drilling of borehole and installation of solar power at Kauriong and supply to Kauriong Primary and Kauriong dispensary	10,000,000.00	6,461,350.00	65
56	Karameri borehole Installation of solar power and piping it to Karameri market, dispensary and primary school	14,499,723.00	6,810,072.00	47
57	Water extension and piping from Kanyerus to Morlem centre, Ngenegch primary school, Kopulio centre and Komolei centre	14,528,821.00	13,002,530.00	89
58	Drilling of Simotwo borehole and installation of solar power and distribution to nearby villages.	10,000,000.00	7,096,051.64	71
59	Drilling and solar installation at Kanyarkwat mixed secondary school	10,000,000.00	7,933,048.00	79
60	Drilling of Miskwony Borehole, Installation of Solar power and distribution	10,000,000.00	5,379,845.90	54
61	Construction of water intake at Seror and piping to Ptoyo Secondary, primary, health centre and Ptoyo trading centre	10,000,000.00	9,877,662.00	99

S/no	Name of the Project	Budgeted Amount (Kshs.)	Exchequer Issues (Kshs.)	% of Exchequer Issues of the Budget
62	Solar installation of Cheptuyu borehole and distribution to Namurui and Cheptuyu village trading centre	10,000,000.00	6,374,827.00	64
63	Drilling of borehole and solar installation at Tamugh Health centre and distributing to Jerusalem Girls	10,000,000.00	6,918,110.00	69
64	Construction of intake and piping of Parua-Ortum water project trading centre	47,770,391.00	41,630,350.00	87
65	Drilling of borehole and installation of solar power at Mokongwo (Cheptiangwa sub-location) and distribution	10,000,000.00	8,075,972.00	81
66	Drilling of borehole and installation of solar power at Mongorion Primary schools and distribution to Mongorion Centre	10,000,000.00	6,840,800.00	68
67	Extension and distribution of Toghomo water project to Chepsoulo	10,158,520.00	9,263,100.00	91
68	Drilling of borehole and installation of solar power, installation of elevated pressed steal tank and water distribution at Srumben Health center and Srumben primary school	14,310,710.00	11,472,276.00	80
69	Drilling of borehole, Solar power installation and Distribution at kambi karaya	10,000,000.00	6,537,913.10	65
70	Sigor gravity water supply Project - 3 No. water Kiosk	10,000,000.00	3,764,075.00	38
71	Construction of Nakuyen Primary Girls Domitory and Fencing	10,322,619.00	5,752,614.00	56
	SUB TOTAL FOR WEST POKOT COUNTY	967,876,871.00	586,561,741.54	61
	GRAND TOTAL	4,706,919,643.77	2,898,928,827.43	62

Annex V: Details of Foreign Travel by MDAs

Vote Name	Purpose of travel	Dates of Travel (inclusive of travel dates) No. of days		Destination	No. Officers who travelled	Total Costs of the Travel (Kshs.)
Agriculture, Rural and Urban Development sector.						
State Department for Lands and Physical Planning	Attending Eldoret - Kampala-Kitale Oil Pipeline Meeting	2-5/12/2024		Kampala	1	1,152,814.00
	Course on Leadership and transformation of Civil Servants	13-18/01/2025		Delhi India	1	117,825.00
	Strategic Public Sector financial management and Human Capital Optimization	1-30/6/2025		Arusha	13	5,765,103.00
	Air Tickets					2,807,280.00
	Government Accounting & Financial Management Course	1-30/6/2025		India	1	156,975.00
						2,807,280.00
State Department for Livestock Development	Travelling to visit leather, leather technological enter, leather, Lineapelle international exhibition dedicated to leather and leather products	15-21/9/2024		Italy	1	433,440.00
	Training	2-6/12/2024		Dubai	8	4,276,086.50
	Training	13-25/10/2024		Dubai	1	1,740,000.00
	Training	2-7/09/2024		Dubai	3	1,604,513.50
	Training	8-15/9/2024		Singapore	6	3,085,140.00
State Department for Crop Development	Ministry of Agriculture and Livestock Development representatives headed by the Principal Secretary State Department of Agriculture to attend the 29th FAO committee on agriculture - Rome Italy	30/9--4/10/2024		Rome, Italy	2	1,226,400.00
	Ministry of Agriculture and Livestock Development representatives Head Food Security and Head Food crops participation at the 52nd Session of the committee on world food security - Rome Italy	21-25/10/2024		Rome, Italy	2	1,141,920.00
	Ministry of Agriculture and Livestock Development representative Agriculture secretary, State department for Agriculture participation at the 176th session of FAO council - Rome Italy	2-6/12/2024		Rome, Italy	1	532,719.00
	Seed Inspection	29-31/8/2024	3	Uganda	1	1,024,182.00
	Asia & Pacific Regional Ambassadors Forum	5-9/9/2024	4	China	1	1,371,080.00
	STIP Negotiations	22/9--1/10/2024		Washington	1	1,101,693.00
	POARS Meeting-FAO	29-30/9/2024	1	Rome, Italy	1	190,500.00
	Participation in USA Bilateral Meetings	12-18/10/2024		New York	3	3,641,931.00
	UPOV Session & Meeting	20-29/10/2024	9	Switzerland	1	1,093,136.00
	DSA Regional Training & Workshop	2-9/11/2024		Arusha	1	106,209.00

Vote Name	Purpose of travel	Dates of Travel (inclusive of travel dates) No. of days		Destination	No. Officers who travelled	Total Costs of the Travel (Kshs.)
	Attend Africa Food Systems Forum 2024	2-6/9/2024		Rwanda	5	1,359,655.00
	Participation of the G7 Agricultural Forum Africa	26-27/9/2024	1	Italy	4	1,816,600.00
Sub-Total ARUD						38,552,482.00
Energy, Infrastructure and Information, Communications & Technology sector.						
State Department for Shipping and Maritime Affairs	Attending 5th Meeting on Special Tripartite Committee of The Maritime Labour Convention 2006	5-12/4/2025		Geneva, Switzerland	1	455,200.00
	Attending PMAESA Annual General Meeting and Second African Harbour Masters Committee Conference and Exhibition in Cape Town, South Africa	31-3—5/4/2025		Cape Town, South Africa	2	593,000.00
	Attending IMO Maritime Safety Committee - 110 Session in London, UK	6-12/7/2025		Cape Town, South Africa	3	2,260,720.00
State Department for Housing and Urban Development	Participation in the World Urban Forum 12 (WUF 12)	3-9/11/2024		Cairo	20	8,277,384.00
	Participation of project staff from Lands and Housing in World Bank Land Conference held in Washington DC	3rd-11/5/2025		Washington DC	4	2,382,020.00
State Department for Broadcasting & Telecommunications	The Cabinet Secretary, Ministry of Information, Communication & the Digital Economy, attended the Artificial Intelligence (AI) Action Summit on 11th February in Paris, France. Accompanied by Mr. Anderson Kiarie, Technical assistant and Ms. Mary Nyangara Kerema, ICT Secretary	8-12/02/2025		Paris, France	3	1,535,000.00
	The Cabinet Secretary, Ministry of Information, Communication & the Digital Economy, attended the 2nd UN Virtual World Day in Turin, Italy accompanied by Mr. Anderson Kiarie, Technical Assistant and Anderson Njiraini, Technical Advisor	10-13/6/20205		Turin, Italy	3	1,185,600.00
State Department for Mining	Africa Down under mining conference (ADU)	4- 8/9/2024		Perth, Western Australia	4	5,414,562.30
	20th Annual General meeting of Intergovernmental Forum on Mining, Minerals and Metal (IGM)	17-21/9/ 2024		Geneva Switzerland	1	124,659.00
	Tanzania Mining and Investment Conference	19-21/11/2024		Dar es Salaam Tanzania	6	3,745,935.00
	1st Edition of the international mining congress of Morocco	1-5/12/2024		Kingdom of Morocco	1	1,494,380.00
	2nd International Geological Surveys (IGS) meeting	14/01/2025		Riyadh, Kingdom of Saudi Arabia	1	357,928.00
	2025 Future Minerals Forum (FMF) Ministerial Round Table and Conference	14-16/01/2025		Riyadh, Kingdom of Saudi Arabia	1	1,420,710.00

Vote Name	Purpose of travel	Dates of Travel (inclusive of travel dates) No. of days		Destination	No. Officers who travelled	Total Costs of the Travel (Kshs.)
	African Mining Andaba	3-6-02/2025		Cape Town, South Africa	2	1,680,810.00
	Critical Raw Mineral Producing Countries (CRM) Dialogue and Critical Mineral Conference (ICM)	3-5/6/2025		Jakarta, Indonesia	2	858,700.00
	3rd Iran Africa Economic Conference	27/4—1/5/2025		Tehran, Iran	1	1,647,860.00
	4th edition of the African Natural Resources and Energy Investment Summit (AFNIS)	15-17/7/2025		Abuja, Nigeria	1	1,455,466.00
Sub-Total EI&ICT						34,889,934.30
General Economic and Commercial Affairs sector.						
State Department for Trade	USA STIP Meeting	14-29/9/2024		Washington DC, USA	7	8,562,047.00
	Invitation by State Secretary, Ministry for Economic Cooperation and Development, Germany	12-13/6/2024		Berlin, Germany	1	347,193.00
	23rd COMESA Summit	28/10---1/11/2024		Burundi	1	360,064.00
	44th COMESA Council of Ministers meeting	23-24/11/2024		Lusaka, Zambia	1	57,456.00
	Sectorial meeting	10-16/11/2024		Arusha, Tanzania	2	543,936.00
	Legal Metrology Expert meeting	18-22/11/2024		Arusha, Tanzania	2	557,120.00
	International Trade Fair forum	25-29/6/2024		Zimbabwe	1	36,300.00
	Biashara Africa 2024	9-11/10/2024		Kigali, Rwanda	1	179,248.00
	Claim Incidental Expense-Washington Dc USA	15/9--01/10/2024		Washington Dc	1	51,189.00
	Ministerial Conference MC-13 Meeting	23/2--2/3/2024		Abu-Dhabi UAE	3	263,875.00
	Attend Sustainability Week Summit-Abu Dhabi 12-18 Jan 25	12-18/01/2025		Abu-Dhabi UAE	3	2,322,116.50
	US State Visit	19-27/5/2024		Washington Dc	1	616,406.00
	State Visit to Arab Republic of Egypt with The President Of Kenya Egypt 29-31 Jan	29-31/01/2025		Egypt	2	416,680.00
	30th Edition of Gulf Food Meeting (CS & team & PS)	17-20/2/2025		Dubai	1	4,902,862.20
	Safe Digital Boost for Africa 10-14 Feb 25	10-14/12/2025		Tanzania	4	1,099,136.40
	Legal Drafters to Develop Regulations on the EAC Elimination of NTBS Act 2024	3-7/02/2025		Tanzania	5	1,090,815.90
	Relocation to Washington as a Commercial Attache			Washington DC	1	416,000.00
	57th African Ministeries of Finance, planning and Economics Development in Addis Ababa	12-18/3/2025		Addis Ababa	2	2,731,380.00
	95th Formal Meeting of WTO Committee on Technical Barriers to Trade	24-28/3/2025		Geneva	1	604,920.00

Vote Name	Purpose of travel	Dates of Travel (inclusive of travel dates) No. of days		Destination	No. Officers who travelled	Total Costs of the Travel (Kshs.)
	28th Metrology Technical Sub-Committee at Arusha	17-19/3/2025		Tanzania	3	549,076.00
	Being Payment an officer for Quarter Per-Diem for Participation in The South-South Triangular Co-operation on Trade and Investment Promotion for African Countries in Jakarta, Indonesia (John Kithi) 1174026290			Jakarta, Indonesia	1	140,920.00
	Being Payment for an officer to attend The Twenty-Eighth Meeting of The COMESA Legal Drafting Sub-Committee in Lusaka Zambia (ROBERT ONYANGO KUNGU) 1174026289	14-18/7/2025		Lusaka Zambia	1	730,080.00
	Claim - Trade Academy in Stockholm (ODONGO TOBIAS OGONDI)1174024230			Stockholm, Sweden	1	186,350.00
	Being payment claim of quarter per diem -Estonia	20-21/6/2024		Estonia	1	132,225.00
	Being payment for an officer to attend workshop in Addis Ababa	6-15/5/2025		Addis Ababa, Ethiopia	1	497,100.00
	Being payment for an officer to travel to Washington DC	28/4--3/5/2025		Washington -USA	1	96,687.50
	Being payment to an officer travel to Kampala Uganda on official duty (PETER WAMBURA MERENGO)1174023980			Kampala, Uganda	1	192,667.00
	Being payment for an officer to travel to Washington DC USA (MASITA ROSE MONGARE) 1174024252			Washington -USA	1	300,300.00
	Being payment of Participation in the UK-East Africa Trade and Investment Forum in London, 21st - 22nd May 2025.	20-23/5/2025		London, UK	3	1,556,869.20
	Being payment issued to officers to attend 46th meeting of the Sectoral Council on Trade, Industry, Finance and Investment at Arusha Tanzania (KIPRONO JOSIAH ROTICH)1174024469	26-30/5/2025		Arusha, Tanzania	11	2,916,701.00
	Being payment to officers to attend training in Arusha	7-25/4/2025		Arusha, Tanzania	13	16,392,690.00
	Being payment for officers to Participate in the 92nd Meeting of The WTO Committee on Sanitary and Phytosanitary Measures - 17th to 20th June 2025 Geneva, Switzerland.	16-21/6/2025		Geneva, Switzerland	2	895,440.00
	Being payment of an officer on Commonwealth Trade and Investment Summit 2025	6-8/4/ 2025		London, UK	1	579,540.00
	Claim - EAC Tariff Offers for The AfCFTA	10-15/01/2025		Arusha, Tanzania	1	261,016.00

Vote Name	Purpose of travel	Dates of Travel (inclusive of travel dates) No. of days		Destination	No. Officers who travelled	Total Costs of the Travel (Kshs.)
	claim of quarter per diem during the WTO 91st meeting of the WTO committee on SPS held Geneva Switzerland	17-21/3/2025		Geneva	2	261,170.00
	Claim Kenya -Us Trade and Investments Partnerships Negotiations held on 6th-10th Feb 2023	6-10/02/2023		Washington USA	1	464,814.00
	Being payment of an officer to participate the meeting of the Sectoral Committee on Trade	12-14/5/2025		Arusha, Tanzania	1	172,640.00
	Being payment of an officer to attend the 96th regular meeting of the WTO Committee on Technical Barriers to Trade at Geneva			Geneva Switzerland	2	2,142,664.30
	Beingpayment issued to an officer to participate in the UK-East Africa Trade and Investment	19-23/5/2025		UK		323,080.00
	Being payment issued to an officer to travel to Zambia (FRED MASIBO SIMIYU) 1174024296					179,052.00
	being payment for officers to attend the First (1st) Meeting of The Regional Task Force on The Review of The EAC Rules of Origin	9-13/6/2025		Kampala, Uganda	2	318,708.00
	Being payment for officers to attend the The Fourth Session of China-Africa Economic and Trade Expo (4th CAETE)	11-16/6/2025		China	7	3,431,253.00
	Washington DC - America USA- Corporate round table	27/3--5/4/2025		Washington Dc USA		1,264,800.00
	Provision of return air tickets for the Principal Secretary to Washington D.C from 29th to 31st march 2025	29-31/3/2025		Washington Dc USA		1,354,700.00
	Provision of return air ticket to Washington D.C from 28th April to 3rd may 2025	28/4--3/5/2025		Washington Dc USA		496,680.00
	Being payment Issued to an officer to Participate in the Kenya Week Celebrations at the Expo Osaka, Kansai Japan	20-25/6/2025		Osaka Japan	2	1,316,020.00
	Being payment Issued to an officer to Participate Pre-Registration and Accreditation for Kenya's Delegation to the Fourth International Conference on Finance for Development in Spain	30/6—3/7/2025		Spain	2	459,240.00
	AIE issued to commercial attachees for FY2024/25					3,408,625.00
	Shipment allowance issues as AIE to Washington Commercial attachee upon end of his tour of duty					1,950,000.00
State Department for Micro, Small and Medium Enterprises Development	Kenya's delegation headed by the Cabinet Secretary participating in the 110th Session of the United Nations Commission in New York, USA.	15-20/7/2024		New York, USA	3	15,200,109.00

Vote Name	Purpose of travel	Dates of Travel (inclusive of travel dates) No. of days		Destination	No. Officers who travelled	Total Costs of the Travel (Kshs.)
	EAC TRADE FAIR	26/10—5/11/2024		JUBA SOUTH SUDAN	80	39,532,633.00
	SECTORAL COMMITTEE MEETING	21-23/10/2024		ARUSHA TANZANIA	2	321,060.00
	EAC REGIONAL EXPORT PROMOTION SUBCOMMITTEE RWANDA	3-5/10/2024		KIGALI RWANDA	4	297,710.00
	8TH ROUND OF KENYA-US STIP NEGOTIATION IN WASHINGTON USA	16-30/2024		WASHINGTON DC USA	15	1,027,435.00
	69TH SESSION OF THE COMMISSION ON THE STATUS OF WOMEN IN NEWYORK	14-22/3/2025		NEWYORK USA	9	966,603.00
	7TH EDITION OF AFRICA 100 MOST INFLUENTIAL YOUTH AFRICA AWARD ACCRA GHANA	11-15/4/2025		ACCRA GHANA	4	345,912.00
	COORDINATION OF MSEs AT THE 49TH DARESSALAAM TRADE FAIR	28/6—4/7/2025		DARE-SALAAM TANZANIA	5	1,750,735.00
	AFRICA CREDIT RATING CONFERENCE 2025	21-26/5/2025		CAPETOWN SOUTH AFRICA	5	470,500.00
	COMPETIVENESS SUMMER SCHOOL ORGANIZED BY IESE SCHOOL	26-30/5/2025		BARCELONA SPAIN	7	2,650,692.00
	2025 SELUSTUCA INVESTMENT SUMMIT NATIONAL HARBOR MARYLAND USA	11-14/5/2025		MARYLAND USA	7	1,168,324.00
	FOURTH INTERNATIONAL CONFERENCE ON FINANCING FOR DEVELOPMENT	30/6—5/7/2025		SEVILLE SPAIN	6	2,499,448.00
	PARTICIPATE IN THE OUTCOME FINANCING ALLIANCE 2025 SUMMIT	22 – 29/4/ 2025		CALI COLOMBIA	7	779,920.00
	GLOBAL GOVERNMENT SUMMIT	8 – 11/ 4/2025		LUXEMBOURG	4	512,785.00
	EAC MSME Trade Fair	26 /10 – 5/11/2024		Juba, South Sudan	7	1,654,790.00
State Department for Investment Promotion	Regional Ambassadors forum in Beijin, China (Includes DSA & Airticket)	4-10/9/2024		Beijin, China	2	2,443,800.00
	To Attend 8th round of negotiations-KENYA-US strategic trade and investment partnership (STIP)	19-30/9/2024		Washington DC, USA	1	610,285.00
	Presentation at the Middle East Regional Ambassadors Consultative Forum	18-20/10/2024		Qatar	2	2,368,460.00
	Facilitation to travel to Arusha CS office	September 2024		Arusha	3	394,232.50
	Regional meetings of experts to finalize the draft economic zones regulations	7-11/10/2024		Arusha	4	975,240.00
	Meeting of the Sectoral committee on Trade	21-23/10/2024		Arusha	4	738,396.00
	Facilitation to Arusha	October		Arusha	4	646,360.00

Vote Name	Purpose of travel	Dates of Travel (inclusive of travel dates) No. of days		Destination	No. Officers who travelled	Total Costs of the Travel (Kshs.)
	Meeting with the Sectoral Committee on Investment	15-19/10/2024		Arusha	6	1,550,973.50
	The 45th meeting of the sectoral council on Trade, Industry, Finance and Investment	10-15/11/2024		Arusha	6	1,441,962.00
	Facilitation to sultanate of Oman	March, 2025		Oman	2	2,311,252.00
	Facilitation to Republic of Serbia for the due diligence of linglong Tire factory complex	19-23/3/2025		Republic of Serbia	2	2,557,550.00
	Facilitation to Republic of China for the due diligence of linglong Tire factory complex	13-18/4/2025		Republic of China	2	2,480,228.00
	Facilitation to Republic of Serbia for the due diligence of linglong Tire factory complex	19-24/5/2025		London, UK	2	2,900,000.00
State Department for Cooperatives	Facilitation to attend Global Solutions Summit	14-19-6/2025		Berlin Germany	6	1,017,215.00
	Facilitation to attend class organized by ACCOSSA Academy	11-5--01/6/2025		Lusaka Zambia	6	468,148.00
	Facilitation to PS Delegation to attend the 1st edition of the global hub for the social economy forum	26/5---01/6/2025		Spain	7	1,264,499.00
	Air Ticket for David Obonyo			Morocco		600,000.00
	Air Ticket for Wycliff Oparanya			Germany		950,800.00
	Air Ticket for Kennedy Odweyo			Germany		298700
	Air Ticket for Elias Kaleria			Spain		596710
	Air Ticket for Patrick Kilemi			Spain		1,298,250.00
Sub-Total GECA						99,041,717.00
Health Sector						
State Department for Public Health and Professional Standards	Joint Strategic Assessment Meeting	10/4/2024		Tanga, Tanzania	1	366,600.00
	Joint Strategic Assessment Meeting	10/4/2024		Tanga, Tanzania	1	328,900.00
	Climate Change Summit	16-23/11/2024		Baku, Azerbaijan	1	402,392.00
Sub-Total Health Sector						1,097,892.00
Education Sector						
State Department for Vocational and Technical Training	PAYMENT TO CALIBER TRAVEL FOR AIRTICKET A ARINA, P NJERU ATTENDING			ENTEBBE	2	931,440.00
	OFFICERS ATTENDING AFRICAN OS DEVELOPMENT FRAMEWORK	9-13/7/24		GABORONE BOTSWANA	3	1,051,995.00
	VALIDATION WORKSHOP FOR GRM MOBILE APP	17-21/3/2025		ADDIS ABABA	2	1,177,380.00
	BEING PAYMENT TO LONGROCK TOURS AND TRAVEL LIMITED FOR AIRTICKETS	2-6/12/2024		DUBAI	4	511,200.00
	BEING PAYMENT TO SKY EXTRA TOURS AND TRAVEL FOR AIRTICKETS	7-11/4/2025		DARESSA-LAAM	2	829,120.00

Vote Name	Purpose of travel	Dates of Travel (inclusive of travel dates) No. of days	Destination	No. Officers who travelled	Total Costs of the Travel (Kshs.)
	Principal Secretary official Trip to China		BEIJING	1	1,086,800.00
	BEING PAYMENT TO NEXTGO AGENCIES FOR AIR TICKETS	10-14/3/2025	DUBAI	1	1,039,680.00
	BEING SURRENDER OF IMPREST FOR OFFICIAL TRAVEL		ARUSHA	2	1,239,760.00
	ESAMI training	1/4--30/5/2025	ARUSHA	2	1,509,670.00
	BEING SURRENDER OF IMPREST ISSUED FOR OFFICIAL TRAVEL FOR TRAINING ON RESULT ORIENTED MANAGEMENT	1/4--30/5/2025	DUBAI	8	7,582,209.45
	G TRAINING ON RETIREMENT AND PENSION PLANNING PROGRAMME	27/4--10/5/2025	DUBAI	1	989,570.00
	ICPAK 30TH EXECUTIVE SUMMIT	10-14/3/2025	DUBAI	5	2,106,040.00
	ATTEND TVET AND BENEFICIARY SATISFACTION SURVEY WORKSHOP		UGANDA	2	558,580.00
	NORTHERN CORRIDOR PROJECT MEETING		KAMPALA	1	149,645.00
	20TH MEETING OF THE SECTORAL COUNCIL ON EDUCATION, SCIENCE AND TECHNOLOGY	9-13/6/2025	ARUSHA	7	1,115,228.00
	ICPAK SUMMIT SINGAPORE	24-Sep	SINGAPORE	4	1,344,840.00
	African skills week	2024	Ghana	2	880,395.20
	Australia CBET study tour	5/25/2025	Australia	4	2,306,280.00
State Department for Higher Education and Research	Australia CBET study tour	5/25/2025	Australia	4	2,306,280.00
	Principal's Participation during Academic Public Private Partnership Forum (APPPF) in Kigali Rwanda	12-14/3/2025	Kigali Rwanda	1	381,540.00
	Prof. Kengara orori	25-27/2/2025	Abu Dhabi	1	321,441.00
	To attend the Entrepreneurial Leaders Training program (ELTP) Vice-Chancellor's Edition.	13-17/10/ 2024	Telangana, India	1	-
	Vice Chancellor attending 9th Ordinary Session of the Pan African University (PAU) Council Meeting in Yaounde, Cameroon	1-2/8/2024	Cameroon	1	838,300.00
	Vice Chancellor Travel while attending the 2nd RUFORUM Triennial Conference in Windhoek, Namibia	12-16/8/2024	Namibia	1	1,267,330.00
	Vice Chancellor invite to attend collaborative meeting in Belgium	23-27/9/2024	Belgium	1	109,228.00
	To attend an Educational Conference themed Applied Education in Agricultural Sciences	7-14/7/2024	Weihenstephan-Triesdorf, Germany	2	None

Vote Name	Purpose of travel	Dates of Travel (inclusive of travel dates) No. of days		Destination	No. Officers who travelled	Total Costs of the Travel (Kshs.)
	To attend ISME World Conference	28/7—2/8/2024		Helsinki, Finland	1	None
	Attend World vocational and technical development conference	19-23/11/2024		CHINA	1	42,958.00
	2024 Annual Kenya Scholars & Studies Association (KESSA) Conference.	6-7/9/2024		Atlanta, USA	1	Conference fee was waived and the cost of the air ticket was fully covered by the friends of the conference.
	20th iPRES conference,	16-20/9/ 2024		Belgium	1	Ghent University in Belgium covered for travel and accomodation expenses
	Forum on China–Africa Cooperation (FOCAC).	3-10/9/2024		China	2	The expenses was paid by Open University of China (OUC) and Donghua University (DHU)
	Integration and Innovation of Vocational Education and Lifelong Learning for the 2024 World Vocational and Technical Education Development Conference (2024 WVTEDC).	21-22/11/2024		China	1	The Airticket and Accommodation will be covered by the Open University of China.
	Promoting Opportunities and Strengthening Partnerships for Enhanced Internationalization between Europe and Kenya (PORSPER).	17-20/2/2025		Paris 1 Pantheon-Sorbonne University, France	3	The Airticket and Accommodation will be covered by the PROSPER project.
	To attend the 2nd Annual Convening of the Africa Higher Educational Health Collaborative (AHEHC) held at Kwame Nkurumah University of Science and Technology in Kumasi.	21-25/10/2024		Ghana	2	Mastercard Foundation
	To attend the Panel for the Review of the Bachelor of Education in Junior Primary Education Honours (NQF Level 8) Programme held at Namibia College of Open Learning (NAMCOL)	17-22/11/ 2024		Namibia	1	NAMCOL
	To attend the International Conference on Infectious Diseases in Dubai.	11-23/11/2024		United Arab Emirates (UAE)	1	KENET
	To participate as an External Examiner for the Department of Finance, Makerere University Business School.	7-14/11/2024		Uganda	1	Makerere University
	To attend the American Society of Tropical Medicine and Hygiene Meeting held at New Orleans, LA.	11-20/11/2024		USA	1	NIH
	Travelled to Germany between 3rd and 8th November, 2024 to attend a workshop meeting held at Koscheschule Bonn-Rhein-Sieg University of Applied Sciences	3-8/11/ 2024		Germany	3	Applied Research and Training for Sustainable Development in Africa (ART-4Dev) Project

Vote Name	Purpose of travel	Dates of Travel (inclusive of travel dates) No. of days		Destination	No. Officers who travelled	Total Costs of the Travel (Kshs.)
	To attend the DIGIGRA Africa Project Workshop and the 14th ANIE Conference held in Accra	7-13/11/2024		Ghana	1	DIGIGRA Project
	To carry out research under the JIRA Project held in CNRS -CEMHIT - Orleans	15-20/11/2024		France	1	JIRA Project, collaborative research work between Moi University and CEMHIT - Orleans
	Travelled to Nigeria between 1st and 8th December, 2024 to attend the Competent Network for Mathematical Epidemiology for Sub-Sahara Africa (CoNeMesSa) Workshop held at the University of Lagos in Lagos	1-8/12/2024		Nigeria	1	German Academic Exchange Service (DAAD)
	To attend the Global Leadership Strategy Congress 2025, a Capacity Building Conference held at the Deeper Live International Centre (DLICC) in Lagos	29/12/24—8/1/2025		Nigeria	1	Deeper Christian Life Ministry
	Kenya's delegation participating in AAHEFA AGM 2024 headed by the acting Chief Executive Officer and Deputy Director Legal & Corporation Secretary/A.g Director Operations Officer in Dares laaam Tanzania	11-14/12/2024		Dares laaam Tanzania	2	667,455.55
	Fourth Module of the Entrepreneurial Leaders Training Program (ELTP)-Bootcamp	12-17/10/2024		India	1	24,455.00
	Participation in the 2nd Regional Universities Forum for Capacity Building in Agruculture (RUFORUM) Triennial Conference	11-17/8/2024		Windhoek, Namibia	1	232,956.00
	Participation in the Education Collaboratives 2024 East Africa Conveining	1-4/10/2024		Tanzania	1	436,835.00
	To attend the 4th Module of the Enterprenural Leaders Programme 3 days Boot Camp	15-17/10/2024		India	1	333,263.00
	To attend the Times Higher Education (THE) Universities Summit	18-20/3/2025		Kigali, Rwanda	1	296,228.00
	To attend Africa clusters of research excellence conference for ARUA	29/9—2/10/2024		South Africa	1	126,485.00
	Attend Finals of Inter-Continental High Tech-Tech Championship at Saint Petersburg, Russia	23/11—2/12/24		Russia	1	2,586,300.00
	Advanced programme on management (training fee)	16-20/9/2024		Esami HQ Arusha Tanzania	2	322,146.56
	Endowment Trust Fund Meeting and ICA Global Conference	25-30/11/2024		New Delhi, India	3	2,201,868.39

Vote Name	Purpose of travel	Dates of Travel (inclusive of travel dates) No. of days		Destination	No. Officers who travelled	Total Costs of the Travel (Kshs.)
	Training on Transformative Leaders for Implementing Public Sector Reforms	2-6/12/2024		Hilton Garden Inn Dubai	3	226,886.56
Teachers Service Commission	Attend the International Labour Organization Confidence	1-13/6/2025		Geneva Switzerland	3	3,034,000.00
	Training on artificial intelligence and Digital Transformation	27/5—10/6/25		UAE DUBAI	6	7,812,000.00
Sub-Total for Education Sector						23,567,956.06
Governance, Justice, Law, and Order						
The State Law Office	The eighth round of Kenya US Strategic Trade Investments Partnership (STIP) Negotiations in Washington DC USA	16/9—2/10/24		Washington DC- USA	9	2,955,820.00
	62nd annual session of the Asian-African legal consultative organization (AALCO) in Bangkok, Thailand	7-15/9/2024		Bangkok-Thailand	1	310,660.00
	The Northern corridor integration projects (NCIP) regional oil refinery development cluster meeting	24-27/9/2024		Kampala-Uganda	1	75,550.00
	The US-Sub-Saharan Africa Trade and economic cooperation forum (AGOA) in Washington DC, USA	21-28/7/2024		Washington DC- USA	1	470,950.00
	The 27th statutory meeting of COMESA Ministers of Justice and Attorneys General	16-21/11/2024		Lusaka-Zambia	3	1,236,250.00
	The review of Kenya before the UN Committee on the Elimination of Racial Discrimination	1-7/12/ 2024		Geneva -Switzerland	4	1,678,645.00
	The 14th International congress of Justice Ministers entitled A World without death penalty	26/11—2/12/ 2024		Rome -Italy	4	2,830,520.00
	Travel to pursue Master of Law in International Maritime Law and a field trip to the International Maritime Organization	2/10/24---20/6/25		Malta & London -United Kingdom	1	465,900.00
	The 29th East Africa Law Society Annual Conference and General Meeting	27/11—2/12/24		Kampala -Uganda	3	332,610.00
	The 1st round of negotiation of the proposed agreement for the Avoidance of Double Taxation between Kenya and Romania	26/10—3/11/2024		Bucharest -Romania	1	277,835.00
	The 43rd Africa Association for Public Administration and Management annual roundtable conference	24--30/11/2024		Kampala -Uganda	1	189,650.00
	The 12th session of the Conference of the parties to the United Nations Convention against transnational organized crime (UNTOC)	9-20/10/2024		Vienna -Austria	2	430,000.00
Annual Global convocation for the Young African Women Congress (YAWC) 2024	26/10/---1/11/24		Abuja - Nigeria	1	267,875.00	

Vote Name	Purpose of travel	Dates of Travel (inclusive of travel dates) No. of days		Destination	No. Officers who travelled	Total Costs of the Travel (Kshs.)
	Northern Corridor Integration Projects (NCIP) regional peace and security cluster meeting	28/1---1/2/2025		Kigali Rwanda	1	136,375.00
	the 81st session of working group II (dispute settlement) of the United Nations Commission on International Trade Law (UNCITRAL) from 3rd to 7th February, 2025	2-8/2/2025		NewYork USA	1	335,500.00
	East Africa Court of Justice Appeal No 1 of 2023-The Attorney General Vs Christopher Ayieko & two others from 2nd to 4th March, 2025	1-5/3/2025		Kigali Rwanda	2	363,700.00
	Court attendance in the matter Arusha East Africa Court of Justice Appeal No 2 of 2023 Pontilas Investments Limited Vs CBK and Attorney General	1--6/3/ 2025		Kigali Rwanda	2	337,600.00
	WTO Technical Barriers to Trade (Tbt) Committee Meeting From 25th To 28th March 2025.	23-29/3/2025		Geneva Switzerland	1	318,390.00
	The Kenyan Delegation for Bilateral Trade Meeting	29/3—2/4/25		Washington DC USA	1	458,020.00
	The fifty-first session of working group III (investor state dispute settlement reform) of the United Nations Commission on International Trade Law (UNCITRAL):	6-12/4/2025		NewYork USA	1	310,200.00
	The fifteenth United Nations Congress on crime prevention and criminal justice from 8th to 10th April, 2025.	7--11/4/ 2025		Addis Ababa Ethiopia	1	513,440.00
	Benchmarking Exercise on Best Practices on Workflow Automation and Electronic Records Management System	8-12/4/2025		Kampala Uganda	5	543,400.00
	The second round of negotiation on the treaty on the transfer of sentenced persons between the government of the republic of Kenya and the government of the republic of Italy to be held in Rome, Italy	13-18/4/2025		Rome Italy	1	239,180.00
	45th ordinary session of the ACERWC	7-12/4/2025		Lesotho	1	281,745.00
	Kenya delegation To Advance the Bilateral Collaboration on Nairobi Railway city programme, from the 13th to 18th April, 2025.	13-18/4/2025		United Kingdom	3	1,825,230.00
	State visit to People's Republic of China from 20th to 26th April, 2025.	20-26/4/2025		China	3	2,340,165.00
	the East Africa Attorney's General round table	26/4—3/5/ 2025		Uganda	7	742,000.00
	A follow-up retreat –review of the Kampala amendment on the crime aggression: perspective of African state parties to the ICC	18--22/5/2025		Ghana	1	293,630.00

Vote Name	Purpose of travel	Dates of Travel (inclusive of travel dates) No. of days		Destination	No. Officers who travelled	Total Costs of the Travel (Kshs.)
	benchmarking exercise on the digitization of records management by The Royal Court of Justice	20-27/5/2025		United Kingdom	1	310,000.00
	the signing ceremony of the convention on the establishment of the International Organization for Mediation (IOMed)	27/5—1/6/2025		Hongkong China	1	586,310.00
	high-level engagements facilitated by the Kenyan embassy in Boston USA	15--24/5/2025		Boston USA	2	2,437,300.00
	A working visit to The Kingdom of Morocco by the Prime Cabinet Secretary and the CS for Foreign Affairs and Diaspora of The Republic of Kenya	24-30/5/2025		Morocco	1	385,500.00
	the 34th session of the commission on crime, prevention and criminal justice	14-23/5/2025		Vienna - Austria	5	2,285,330.00
	WTO TBT committee meeting	21-29/6/2025		Geneva Switzerland	1	285,000.00
	The National Centre for State NCSC professional training programme	21/6—5/7/ 2025		Washington DC	3	1,561,880.00
The Judiciary	International Marine Seminar in Abuja, Nigeria	9—13/7/2024		Abuja, Nigeria	1	108,420.00
	International Law Enforcement Academy (ILEA) Roswell International Finance strategies symposium	16/7/--7/8/2024		USA	2	2,473,459
	Promoting Exchanges and Cooperation between African and Chinese Judiciaries	21-28/6/2025		China	4	2,404,345
	Transnational crime information management workshop in Mozambique	22-26/9/2024		Mozambique	1	65,145.00
	To attend Southern Eastern Africa Chief Justices' Forum (SEACJF)F management committee meeting in Zanzibar	25-30/11/2024		Zanzibar	3	682,185.00
	International Association for Court Administrators	9-15/11/2024		Singapore	2	1,483,935
	International Association of Refugee and Migration Judge (IARMJ)	15-22/11/2024		Egypt	2	535,958.00
	International Association of Women Judges (IAWJ) conference	23-May		Morocco	1	201,240
	Attending 3rd regional judges workshop hosted by Comesa in Mauritius	1-2/10/2024		Mauritius	1	214,012.50
	Africa Chief Justices' Summit in Geneva, Switzerland	12--20/10/2024		Geneva, Switzerland	4	5,390,780.00
	29th session of the Conference of the Parties (COP) to the United Nations Framework Convention on Climate Change (UNFCCC).	11--22/11/ 2024		Baku, Azerbaijan	1	384,966.00

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	Constitutional Jurisdiction of Africa Conference	30/10—3/11/2024		Zimbabwe	2	585,695.00
	Department of Justice (DOJ) West Africa Transnational Threats	16--20/9/2024		Ghana	1	75,238
	Supreme Court of Kenya visit on Alternative Dispute Resolution and Judicial Leadership	22--28/9/2024		United Kingdom	15	29,446,673.00
	The Southern Eastern Africa Chief Justices' Forum (SEAC-JF) Annual Conference and Annual General Meeting	30/9—5/10/2024		Kampala, Uganda	4	3,645,980
		25-30/11/2024		Zambia	3	1,204,477.00
	Annual Conference for Commonwealth Magistrate and Judges Association (CMJA)	8-12/9/2024		Kigali, Rwanda	18	7,303,713.00
	African Persons of the Year award	22-25/2/2025		Ethiopia	2	955,420.00
	Attending resentencing workshop in Malaysia			Malaysia	1	210,152.00
	Commonwealth high level forum in London	26--30/3/2025		London, UK	4	7,060,730.00
	East Africa Regional Early Childhood Conference	10—15/3/2025		Tanzania	2	170,795.00
	Digital evidence for Judges and Prosecutors Training	14--20/4/2025		Gaborones	2	265,932.00
	Facilitation for Eastern bonanza football tournament	19—20/4/2025		Arusha, Tanzania	2	460,000.00
	Inauguration of the new headquarters of the Judiciary of Tanzania	4-6/4/2025		Dodoma, Tanzania	3	90,995
	International Association of Women Judges (IAWJ) Biennial Conferences	7--13/4/2025		Cape town South Africa	3	1,652,270
	Executive course at Harvard			USA	2	3,178,500.00
	Meeting of the Chief Justices and Presidents of the African Constitutional and Supreme Courts, and Constitutional Councils	27-28/01/2025		Cairo, Egypt	1	588,365
	Mock trial on terrorism financing in Ghana	25-30/3/2025		Ghana	1	100,426
	To attend 69 th session of commission on the status of women in United States	8-23/3/2025		New York, USA		23,131,338.00
	To attend conference of the parties to the United Nations Convention against Transnational Organized Crime	11-17/5/2025		Viena, Austria	1	2,203,765.00
	To attend International Association of Supreme Administrative Jurisdictions (IASAJ) congress in Chile	30/3—6/4/2025		Santiago-Chile	2	3,332,879.00
	Supreme Court visit to Uganda			Kampala, Uganda		1,474,493
	Heart Summit 2025	17-20/6/2025		Ljubljana, Slovenia	3	1,631,630.00
	Global Conference in New York	25-Apr		New York, USA		11,751,132.00

Vote Name	Purpose of travel	Dates of Travel (inclusive of travel dates) No. of days		Destination	No. Officers who travelled	Total Costs of the Travel (Kshs.)
	Benchmarking tour to Tanzania	18-24/5/2025		Arusha, Tanzania	11	7,720,587.00
	33rd Session of the Commission on the Crime Prevention & Criminal Justice	11-17/5/ 2025		Viena, Austria	2	4,082,990.00
	Directorate of Information Communication & Technology (DICT) technical training	25-Jun		Dubai		17,001,115
Ethics and Anti-Corruption Commission	Air Ticket for the S/CEO and Asst. Director Legal Support to attend Under Cover Training in Florida	1-9/8/2024		Florida	3	1,418,555.00
	Pending Bill payable to Real Edge Africa Ventures	2—5/8/2024		Botswana	1	453,140.00
	Pending Bill for FY2023/2024 of Kshs of 357,200 payable to African Touch	2—12/8/2024		Lithuania	2	357,200.00
	Pending Bill for FY2023/2024 of Kshs of 204,820 payable to Elka Travel	2--12/8/2024		Botswa	2	204,820.00
	Pending Bill for FY2023/2024 of Kshs of 164, 600 payable to African Touch	2—5/8/2024		Botswana	2	164,600.00
	Pending Bill - Procurement of Return Air-Tickets (NAIROBI-BEIJING) for Delegation attending the High-Level Benchmarking Mission to the People's Republic of China	2—12/8/2024		Beijing China	4	2,494,480.00
	Pending Bill - Procurement of Return Air-Tickets (NAIROBI-VILNIUS) for Mr. Francis Makori to attend the International Anti-Corruption Conference in Lithuania, June 2024	2—7/8/2024		Lithuania	2	425,700.00
	Pending Bill - Procurement of Return Air-Tickets for Roba Jarso Dida and Oduor Beatrice Atieno to attend Training in Botswana	2—5/8/2024		Botswana	1	313,025.00
	Pending Bill - Payment for one-night accommodation in Guangzhou at Hilton Garden Hotel by African Touch Safaris for Dr. David Oginde and Mr. Jackson Mue, 14th to 15th October 2023	14-15/10/2023		Botswana	1	46,500.00
	Air Ticket for the Chairperson and Kisii Regional Manager to Beijing China	5—15/8/2024		Beijing China	3	903,240.00
	Chairperson and RM for South Nyanza Office Official Travel to China - Global Operational Network of Anti-Corruption Law Enforcement Authorities meeting	21—29/9/2024		China, Beijing	1	630,186.00
	RM for South Nyanza Office Official Travel to China - Global Operational Network of Anti-Corruption Law Enforcement Authorities meeting	21—29/9/2024		China, Beijing	1	481,821.00

Vote Name	Purpose of travel	Dates of Travel (inclusive of travel dates) No. of days		Destination	No. Officers who travelled	Total Costs of the Travel (Kshs.)
	Attending Financial Crime Investigation and MLA	9—12/8/2024		Botswana	1	49,900.00
	Return Air Ticket to Dubai for the Director, Preventive Services, Mr. Vincent O. Okong'o, MBS, 'ndc (K) Travel from Nairobi to Dubai on 18th August 2024 and Return from Dubai to Nairobi on 31st August 2024	12—15/8/2024		Dubai	1	240,000.00
	DSA for S/CEO during official Trip to Florida	13—25/8/2024		United States Of America, United States Of America	1	1,073,781.00
	DSA for AD - Legal Support during official Trip to Florida	1-13/9/2024		United States Of America, United States Of America	1	784,073.00
	DSA for AD- Macro Investigations to attend Professional Anti-Corruption training in Hong Kong	31/8---12/9/24		China, Hong Kong	1	635,932.00
	DSA for Mr. Wycliff Nyangate to attend UNCAC implementation Review Group session in Vienna Austria	26/8—8/9/24		Austria, Vienna	1	622,645.00
	Flight cancellation cost for African Association of Anti-Corruption Authorities Conference in Mali	16—19/8/2024		Mali	1	25,900.00
	DSA for the Director Investigation and his driver being facilitation to attend EAAACA EXCOM Meeting in Arusha	27—30/8/2024		Tanzania, Tanzania	2	264,475.00
	DSA for Christine Mweu being facilitation to attend the sixth meeting of the Global Network of Law Enforcement Practitioners against Transnational Bribery	1--3/9/2024		France, Paris	1	140,631.00
	Air Ticket for Ms Faith Ngethe and Mr. Wycliff Nyangate to attend a UNODC function in Viena	22—25/8//2024		Vienna	2	500,000.00
	PARTICIPATE IN REGIONAL WORKSHOP BY US-CLDP IN DAR ES SALAAM, TANZANIA FROM 10TH TO 12TH SEPTEMBER 2024	9--13/9/2024		Tanzania, DAR ES SALAAM	1	47,831.00
	Air Ticket for Mr. Kariuki to attend Training on Major Anti-Corruption on Infrastructure Projects	22—25/8/2024		Tanzania, DAR ES SALAAM	1	250,000.00
	Qurater DSA for AD Simon Cherpka during the Regional Workshop on Peer Learning and Capacity Building on Beneficial Transparency and Asset Recovery	9--13/9/2024		Nigeria, Lagos	1	55,768.00

Vote Name	Purpose of travel	Dates of Travel (inclusive of travel dates) No. of days		Destination	No. Officers who travelled	Total Costs of the Travel (Kshs.)
	Quarter DSA for Mr. Nicholas Onger, Mr. Michael Kasilon and Mr. Mohamud Hassan during the Regional Workshop on Inter-Agency Deterrence of collusive Behavior in Public Procurement	9--12/9/2024		Tanzania, Dar es Salaam	2	60,144.00
	Second DSA for Christine Mweu during meeting fro the Global Network of Law Enforcement Practitioners Against Transnational Bribery	4--6/9/2024		France, Paris	1	87,296.00
	Refund of Visa Application Fees for Ms. Faith Ngethe - First Resumed Fifteenth Session of the Implementation Review Group, Vienna Austria	30/8---2/9/2024		Botswana	1	17,300.00
	Additional DSA for Officers who attended the Undercover Training in the United States of America	3--14/9/2024		United States of America, United States Of America	5	262,515.00
	A quarter DSA for ADs Emily Ibeere and Mark Ndiema during a course on International Financial Enforcement Strategies Symposium in New Mexico, USA	4--28/9/2024		United States of America, New Mexico	2	724,073.00
	Full DSA for AD Emily Ibeere and RM Mark Ndiema ahead of Training at New Mexico, DSA. The full DSA was occasioned by night outs obtained due to change of flight schedule on the day of departure to the USA	29/9--3/10/2024		United States of America, New Mexico	2	482,715.00
	Refund of Visa Application Fees for Ms. Faith Ngethe - First Resumed Fifteenth Session of the Implementation Review Group, Vienna Austria	6--7/9/2024		Austria, Vienna	1	17,300.00
	Additional DSA for Officers who attended the Undercover Training in the United States of America - Clothing Allowance	13--24/9/2024		United States of America, United States of America	5	300,000.00
	PARTICIPATE IN THE NATIONAL ANNUAL PROSECUTORS CONFERENCE IN LUSAKA, ZAMBIA - 16TH TO 20TH SEPTEMBER 2024	22--28/9/2024		Zambia, LUSAKA	1	473,312.00
	PARTICIPATE IN THE NATIONAL ANNUAL PROSECUTORS CONFERENCE IN LUSAKA, ZAMBIA - 16TH TO 20TH SEPTEMBER 2024	9--13/9/2024		Lusaka	1	351,510.00
	PARTICIPATE IN TRAINING ON GOVERNANCE AND ANTI-CORRUPTION IN WASHINGTON DC, USA - 28TH OCTOBER TO 1ST NOVEMBER 2024	26/10--3/11/2024		United States of America, Washington DC	1	524,056.00

Vote Name	Purpose of travel	Dates of Travel (inclusive of travel dates) No. of days		Destination	No. Officers who travelled	Total Costs of the Travel (Kshs.)
	PARTICIPATE IN TRAINING ON GOVERNANCE AND ANTI-CORRUPTION IN WASHINGTON DC, USA - 28TH OCTOBER TO 1ST NOVEMBER 2024	10—13/10/24		Washington	1	140,000.00
	PARTICIPATE IN THE 10TH MEETING OF THE REGIONAL ASSET RECOVERY INTER-AGENCY NETWORKS IN THE HAGUE, NETHERLANDS FROM 19TH TO 20TH JUNE 2024	17—21/9/2024		Netherlands, HAGUE	1	97,790.00
	FACILITATION OF MR. STEPHEN KARUGA'S PARTICIPATION IN THE NATIONAL ANNUAL PROSECUTORS CONFERENCE IN LUSAKA, ZAMBIA - 16TH TO 20TH SEPTEMBER 2024 DEPARTURE: 15TH SEPTEMBER; RETURN: 21ST SEPTEMBER, 2024 (6 NIGHTS)	22—28/9/2024		Zambia, Lusaka	1	291,919.00
	The Upcoming Annual IGAD Governance Forum	22—27/9/2024		Uganda, Uganda	1	64,691.00
	Additional flight cost of Kshs 81,975 for Mr. James Kariuki to Hongkong	23—26/9/2024		Hong Kong	1	81,975.00
	DSA for AD Faith Ngethe to attend UNTOC Meeting in Vienna	12—20/10/2024		Austria, Vienna	1	538,832.00
	DSA for DD Regina Muriuki to attend UNCAC Meeting in Moscow	6—13/11/2024		Russia, Moscow	1	608,314.00
	DSA for the CEO, DD Josphen Monyi and AD Stephen Karuga during 13th Session of Assembly of Parties in Vienna	28/10---2/11/24		Austria, Vienna	3	1,295,452.00
	Quarter DSA for Beatrice Atieno Oduor during training in Botswana	7—13/10/2024		Botswana, Gaborone	1	71,524.00
	DSA for one extra day not paid for in previous application for AD Nicholas Ongeru and Mr. Mohamed M. Hassan during training in Arusha Tanzania.	23—24/9/2024		Tanzania, Arusha	2	20,048.00
	PROCUREMENT OF RETURN AIR TICKETS (NAIROBI-LUSAKA) FOR MR. TWALIB MBARAK AND MR. STEPHEN KARUGA - NATIONAL ANNUAL PROSECUTORS CONFERENCE, 16TH TO 20TH SEPTEMBER 2024	27/9---2/10/24		Lusaka	2	351,510.00
	Return Air Ticket to Istanbul, Turkey for Mr. Eric M. Ngumbi, OGW to attend the Modern Strategic Brand Management and Public Relations Masterclass from 4th to 15th November 2024.	30/9---3/10/24		Istanbul	1	200,000.00

Vote Name	Purpose of travel	Dates of Travel (inclusive of travel dates) No. of days		Destination	No. Officers who travelled	Total Costs of the Travel (Kshs.)
	Air Ticket for DD FI to Rwanda to attend the Northern Corridor Integration Projects Peace and Security Meeting	1—4/10/2024		Rwanda	1	120,000.00
	DSA for DD during a Northern Corridor Integration Projects Peace and Security Meeting in Kigali Rwanda	2—5/10/2024		Rwanda, Kigali	1	148,514.00
	PAYMENT OF CONFERENCE FEES TO KSG FOR THE ACCOUNTING OFFICERS PROGRAM FOR CEOs	1—4/10/2024		Tanzania	1	175,000.00
	DSA for AD Simon Cherpka to attend informal consultations on Business Integrity organized by UNODC in Vienna	13—18/10/2024		Austria, Vienna	1	148,565.00
	Air Ticket for AD Faith Ngethe to attend UNTOC Meeting in Vienna	2—5/10/2024		Vienna	1	250,000.00
	Air ticket for DD Regina Muriuki to attend UNCAC Meeting in Moscow	2—5/10/2024		Mosco	1	300,000.00
	Winter clothing Allowances for Officers during Undercover Training in Tampa, Florida	4—11/10/2024		United States Of America, Florida	5	300,000.00
	Air ticket for the S/CEO during 13th Session of Assembly of Parties in Vienna	2—12/10/2024		Vienna	4	1,000,000.00
	Air Ticket for DD Monyi and AD Karuga to Vienna to attend the Assembly of Parties at the International Anti-Corruption Academy	2—8/10/2024		Vienna	2	500,000.00
	DSA for RM Abraham Kemboi to attend a Leadership and Executive Development course in Hong Kong 22rd Nov to 13th December 2024	23/11—13/12/24		Hong Kong, Hong Kong	1	1,160,880.00
	Quarter DSA for Mr. Felix Onjoma and Ms Priscah Bett during training in Botswana from 20th to 26th October 2024	20—26/10/2024		Botswana, Gaborone	2	150,490.00
	Air Ticket for Mr. Felix Onjoma and Ms. Priscah Bett to Botswana to attend a course on fraud and corruption in public procurement	7—10/7/2024		Botswana	1	181,920.00
	Additional funding for return air ticket for Mr. Eric M. Ngumbi, OGW to attend the Modern Strategic Brand Management and Public Relations Masterclass in Istanbul, Turkey. Departure - 2/11/24 Return 17/11/24	8—11/10/2024		Turkey	1	27,000.00
	Quarter DSA for Ms. Grace Omweri and, Ms. Jemimah Githungu during Anti-Corruption Seminar for the Belt and Road Initiative Partners in China	11—29/12/2024		China, Beijing	2	524,352.00

Vote Name	Purpose of travel	Dates of Travel (inclusive of travel dates) No. of days	Destination	No. Officers who travelled	Total Costs of the Travel (Kshs.)
	Additional cost for Air Ticket for Ms. Priscah Bett during training in Botswana	29/10—1/11/2024	Botswana	1	34,160.00
	Invitation to the World Bank Bank Group	6—17/12/2024	United States of America, Washington	4	3,344,920.00
	DSA Facilitation for the Director- Legal Services to attend the Global Dialogue of the OECD Working Group on Bribery in France	8—15/8/2024	France, Paris	2	847,143.00
	ESAMI Strategic Intelligence and Emotional Quotient in Dubai from 25th November to 6th December for DD-EPA	24/11---7/12/24	United Arab Emirates, United Arab Emirates	1	1,010,890.00
	Strategic Intelligence and Emotional Quotient training in ESAMI, Dubai from 25th November to 6th December for DD-EPA	12—15/11/2024	Botswana	1	90,000.00
	Air ticket for Mr. Abraham Kemboi to Hong Kong	18—23/11/2024	Hong Kong	2	300,000.00
	Air ticket for Director Too to France	26—29/11/2024	France	1	200,000.00
	Air Ticket for Ms. Irene Ndirangu to Washington	27—30/11/2024	Washington DC	2	273,000.00
	Air Ticket for S/CEO and the Vice Chairperson to Washington DC	2—16/12/2024	Washington DC	4	1,855,205.00
	Quarter DSA for AD Judith Shamalla to attend ARINSA AGM	4—8/12/2024	Botswana, Kasane	1	59,060.00
	Trustee Training	5—8/12/2024	Botswana	1	200,000.00
	International Cooperation Review Group-Namibia	5—12/1/2025	Namibia, Windhoek	2	549,133.00
	International Cooperation Review Group	1—10/1/2025	Tanzania	2	300,720.00
	National Anti-Corruption Academy, Cairo, Egypt-Enhancing Business Integrity across the MENA Region	13—17/1/2025	Egypt, Egypt	1	42,824.00
	The 2024 Edition of the Global Dialogue of the OECD Working Group on Bribery-France	9—10/1/2025	France, France	1	75,839.00
	National Anti-Corruption Academy, Cairo, Egypt-Enhancing Business Integrity across the MENA Region	13—18/1/2025	Egypt, Egypt	1	53,545.00
	AIR TICKET FOR BENSON EMUGET TO ATTEND NCIP MEETING IN RWANDA	24—27/1/2025	Rwanda	1	80,000.00
	SUPPLEMENTARY FUNDS FOR AIR TICKET FOR BENSON EMUGET TO ATTEND NCIP MEETING IN RWANDA	28—31/1/2025	Rwanda	1	7,140.00
	SUPPLEMENTARY B2P for former CEO and Vice Chair	10—13/2/2025	Tanzania	1	19,795.00
	TRAVEL TO VIENNA FOR THE 12TH SESSION OF UNTOC MEETING	18—19/2/2025	Austria, Vienna	1	54,274.00

Vote Name	Purpose of travel	Dates of Travel (inclusive of travel dates) No. of days	Destination	No. Officers who travelled	Total Costs of the Travel (Kshs.)
	Study visit in Sweden	16—18/3/2025	Sweden, Sweden	1	297,532.00
	DSA to facilitate the DLS & AR to travel to Johannesburg	24—36/3/2025	South Africa, South Africa	1	30,242.00
	Return Air ticket to Entebbe to attend ESAAMLG Meeting	25—31/3/2025	Entebbe	1	140,000.00
	ESAAMLG / MLA Meeting in Kampala, Uganda b/n 28th March 2025 to 4th April 2025 for two officers (Shamalla & Kayesi)	27/3---5/4/25	Uganda, Kampala	2	779,541.00
	Travel to Johannesburg, South Africa to attend the Supreme Audit Institutions (SAISs) and Anti-Corruption Authorities Anti-Corruption Seminar	6/17/2025	South Africa, South Africa	2	120,000.00
	Travel to Vienna, Austria to attend 1st Resumed 16th Session of the Implementation Review Group of the UNCAC	14—23/6/2025	Austria, Vienna	2	1,201,230.00
	ATTEND SEMINAR ON CONFRONTING MACRO-CRITICAL CORRUPTION- REGINA MURIUKI	6/12/2025	South Africa, South Africa	1	17,726.00
	Travel to Maputo, Mozambique to attend the Asset Recovery and Fair Compensation for Victims Conference	15—18/6//2025	Mozambique, Maputo	1	52,584.00
	Travel to Johannesburg, South Africa to attend the Supreme Audit Institutions (SAISs) and Anti-Corruption Authorities Anti-Corruption Seminar	11—30/6/2025	South Africa, Johannesburg	3	239,595.00
	TRAVEL TO TANZANIA TO ATTEND THE INTERNATIONAL COOPERATION REVIEW GROUP AFIRICA JOINT MEETING	10—29/6/2025	Tanzania, Dar es Salaam	2	516,112.00
	ADDITIONAL DAILY SUBSISTENCE AND WINTER CLOTHING ALLOWANCE AND THREE DAYS FULL PER DIEM FOR OFFICERS WHO ATTENDED THE INTERNATIONAL TASK-FORCE AGENT TRAINING IN THE UNITED STATES	3—25/6/2025	United States of America, United States of America	14	3,862,475.00
	DSA to facilitate travel to Stockholm to attend a study tour at the Swedish Tax Agency	31/5---6/6/25	Sweden, Sweden	1	221,610.00
	Travel to Azerbaijan to attend the Globe Network 6th Plenary Meeting	10—29/6/2025	Azerbaijan, Baku	1	316,845.00
	TRAVEL TO VIENNA FOR TRAINING FOR FOCAL POINTS AND GOVERNMENT EXPERTS IN 2ND CYCLE OF THE MECHANISM FOR THE REVIEW OF THE IMPLEMENTATION OF THE UNCAC	10—15/6/2025	Austria, Vienna	1	319,555.00

Vote Name	Purpose of travel	Dates of Travel (inclusive of travel dates) No. of days		Destination	No. Officers who travelled	Total Costs of the Travel (Kshs.)
	The officer was nominated to attend a professional Development Programme on Financial Investigations and Asset Recovery in Hong Kong, Mainland China.	14—29/5/2025		China, China	1	778,220.00
	PARTICIPATION IN THE 15TH COMMONWEALTH REGIONAL CONFERENCE OF HEADS OF ACAs IN AFRICA - TRAVEL DAY	3—18/5/2025		South Africa, CAPE TOWN	2	95,551.00
	PARTICIPATION IN THE REGIONAL WORKSHOP ON IMPLEMENTATION OF UNCAC - RIYADH, SAUDIA ARABIA	3—10/5/2025		Saudi Arabia, RIYADH	1	190,932.00
	PARTICIPATION IN THE 15TH COMMONWEALTH REGIONAL CONFERENCE OF HEADS OF ACAs IN AFRICA	4—17/5/2025		South Africa, CAPE TOWN	2	273,874.00
	Attend Capacity Building at the Centre for Parliamentary Studies CPST in Dubai	4—17/5/2025		Dubai	1	150,000.00
	Participation in the Global Forum, World Bank Headquarters, Washington DC	27—30/11/2024		Washington DC	2	145,670.00
	Participation in the Global Forum, World Bank Headquarters, Washington DC	2—16/12/2024		Washington DC	4	1,775,455.00
	Undertake tracing of corruptly acquired assets/proceeds of crime: return air tickets @250,000/= for foreign travels to to Service/proce	14—29/5/2025		China, China	1	110,000.00
	Air ticket for Ms. Faith Muriuki to participate in the second cycle of the mechanism for the review of implementation of the UNCAC.	15—23/6/2025		VIENNA)	1	260,400.00
	Undertake tracing of corruptly acquired assets/proceeds of crime: return air tickets @250,000/= for foreign travels to to Service/process MLA	14—29/5/2025		China, China	1	100,000.00
	PARTICIPATION IN THE 15TH COMMONWEALTH REGIONAL CONFERENCE OF HEADS OF ACAs IN AFRICA	3—18/5/2025		South Africa, CAPE TOWN	1	1,200,000.00
	NIACA Management Committee members and secretariat to build networks and partnerships Female Leadership Training - ESAMI Dubai	9—23/6/2025		Dubai	1	27,000.00
	RETURN AIRTICKETS TO TANZANIA TO ATTEND THE INTERNATIONAL COOPERATION REVIEW GROUP AFRICA JOINT MEETING - JUDITH SHAMALLA AND GEORGE KAYESI	12—22/6/2025		Tanzania	2	242,910.00

Vote Name	Purpose of travel	Dates of Travel (inclusive of travel dates) No. of days		Destination	No. Officers who travelled	Total Costs of the Travel (Kshs.)
	Procurement of Return Air Tickets (NBO-VIENNA) for Ms. Edelquinn Odhiambo and Mr. Paschal Mweu	14—23/6/2025		VIENNA)	2	600,000.00
	NIACA Management Committee members and secretariat to build networks and partnerships Female Leadership Training - ESAMI Dubai	9—23/6/2025		Dubai	1	190,000.00
	TRAVEL TO VIENNA FOR TRAINING FOR FOCAL POINTS AND GOVERNMENT EXPERTS IN 2ND CYCLE OF THE MECHANISM FOR THE REVIEW OF THE IMPLEMENTATION OF THE UNCAC	14—23/6/2025		VIENNA)	1	200,000.00
Judicial Service Commission	A visit to the UK by the Judicial Officers to learn and share best practices in case management and adjunction of terrorism cases	22---28/9/2024		United Kingdom	1.	1,218,600.00
	TOC Training of Trainers at Maputo Mozambique 24th August to 1st September 2024	25—31/8/ 2024		Maputo, Mozambique	11	947,322.00
	The CEELI Institute Roundtable Session	23rd to 27th September 2024		Dar-es-salaam, Tanzania	3	246,798.00
	JSC Participation at the 21st Conference of The East African Magistrates and Judges Association (EAMJA) Conference	1—7/12/2024		Arusha, Tanzania	22	10,154,727.20
	MDBS First Tier Sanctions Officers and The 24th Conference of International Investigators (CII)				1	154,813.00
	TOC Stakeholder Workshop	2 - 5/9/2024		Dar-es-salaam, Tanzania	1	64,144.00
	Exchange visit	20 - 30/6/2025		USA	27	33,998,161.80
National Gender and Equality Commission	The high-level segment of the seventy ninth session of United Nations General Assembly (UNGA79) in New York USA	21—30/9/2024		New York USA	3	1,495,638.00
	Kenya Namibia joint Commission for Cooperation (JCC)	10—12/9/2024		Namibia	1	723,929.00
	African Union 1st Pan African Conference on girls and women education in Addis Abba Ethiopia	2—5/7/2024		Addis Ababa Ethiopia	1	494,200.00
	8th Round of Kenya US Strategic Trade partnership negotiations Washington USA	15/9---1/10/24		Washington USA	1	742,400.00
	Ordinary Dummit of Heads of States and Government of the ICGLR member States	20—25/11/2024		Angola Luanda	1	554,070.00
	African Union memberState negotiationa for the draft AU Convention on ending Violence against Women and Girls meeting at AddisAbaba	13—17/10/2024		Ethiopia Ad-disAbbaba	2	1,102,517,000.00

Vote Name	Purpose of travel	Dates of Travel (inclusive of travel dates) No. of days		Destination	No. Officers who travelled	Total Costs of the Travel (Kshs.)
	Principal Secretary for Gender 9th Specialized Technical Committee on Gender Equality and Women Empowerment.	5—8/11/2024		Ethiopia AddisAbaba	1	215,420.00
	69th Session of the Commission on the Status of Women (CSW69)	10—21/3/2025		New York USA	10	12,004,810.00
	Fourth cycle Universal Period Review Process at the 49th session of the UPR Working group	29/4—9/5/2025		Geneva Switzerland	1	1,330,100.00
Sub-Total GJLO						1,387,029,935.50
Public Administration and International Relations						
Office of the Deputy President	A delegation led by Her Excellency the spouse to the Deputy President attending the African widows' summit in Zanzibar			Zanzibar		4,390,735.00
	Official trip to Italy on Coffee Reforms			Italy		416,834.00
	Expenses incurred during H.E attending Rwanda Genocide commemoration			Rwanda		450,700.00
	Official trip to Brazil			Brazil		205,800.00
	Official Trip to Uganda			Kampala		6,683,200.00
	Official Trip to Dubai			Dubai		791,680.00
	Official Trip to Ethiopia			Ethiopia		207,432.00
	Official Trip to Tanzania			Arusha		58,792.00
	Official Trip					1,028,160.00
State Department of Economic Planning	4-8/11/2024			Arusha, Tanzania	5	1,174,104.00
	15—20/11/2024			Ethiopia	1	86,430.00
	18—22/11/2024			Washington DC	2	2,332,680.00
	28/6—4/7/ 2025			Spain	3	1,873,248.00
State Department for Public Service	Kenya's delegation headed by the Cabinet Secretary, Ministry of public service and Human Capital Development, participating in 29th Climate Change Conference (COP 29) in Baku, Azerbaijan World Governments Summit-Dubai, United Arab Emirates	11---22/11/24		Baku, Azerbaijan	3	4,230,207.00
		9—15/2/2025		Dubai, UAE	3	1,405,050.00
Parliamentary Service Commission		9—19/9/2024		Turkey	7	5,187,361.00
		10—20/9/ 2024		United Kingdom	7	5,217,723.00
Public Service Commission	Kenya delegation from PSC Headed by the PSC Chairperson participating in Biennial Pan-Commonwealth meeting of heads of public service in London	20—28/4/ 2024		United Kingdom	1	151,758.00
	The CEO PSC, Attending the 5th Africa Public Sector Conference and Awards Gaborone, Botswana	1---6/10/2024		Botswana	1	875,875.00

Vote Name	Purpose of travel	Dates of Travel (inclusive of travel dates) No. of days		Destination	No. Officers who travelled	Total Costs of the Travel (Kshs.)
	Attend the Jurist Annual Conference	26—30/11/2024		India	1	198,832.00
	African Leadership Academy Graduation Ceremony undertake progress report on proposed Mou with PSC of South Africa	18—20/6/2025		South Africa	4	2,298,360.30
	PSC Delegation to Malaysia signing of MoUs between Malaysia Razak school of Government, PSC of Malaysia and Department of Public Service in Malaysia	23—27/6/2025		Malaysia	5	4,218,590.00
	Conference of the State Parties to the Convention on the rights of Person's with Disability	10—12/6/2025	United States of America	1	1	1,722,720.50
Controller of Budget		4—17/5/2025		Arusha, Tanzania	3	2,722,021.75
		1—14/6/2025		Lusaka, Zambia	1	1,174,410.00
Sub-Total PAIR						49,102,703.55
National Security Sector						
Ministry of Defence	Director/Policy Planning attending the 38th meeting of thr sectoral council in Defence in Arusha, Tanzania	12—16/8/2024		Arusha, Tanzania	2	183,453.00
	Director/Policy and Planning attending the Kenya -India 3rd joint Defence Cooperation Committee	2—5/9/2024		New Delhi	1	277,747.00
	Senior Assistant Secretary participating in the mutual Defence Cluster Meeting for Nothern Corridor Intergration Projects parther states in Kigali, Rwanda	4—7/9/2025		Kigali Rwanda	1	127,112.00
	Senior Chief Finance Officer accompanied by Direcot Policy, Strategy and Planning attending Inter-governmental Liason Committee meeting	24—26/9/2024		London UK	2	298,666.00
	Kenya's Delegation headed by the Cabinet Secretary, Ministry of Defence travelling to Seoul, Korea	7—12/9/2024		Seoul, Korea	2	587,157.00
	To visit KENQRF-3 and KEN-SIG-2 in DRC	11—14/8/2024		DRC	7	3,317,418.00
	To attend 38th meeting of the Sectoral meeting of the Sectoral Council on Cooperation in Defence	13—17/8/2024		Arusha Tanzania	3	622,050.00
	To attend African Defence Leaders Conference 2024	15—17/10/2024		Addis Ababa	2	945,280.05
	To attend Future Forces Forum 2024	15—19/10/2024		Czech Republic	2	1,352,591.33
	To attend 4th China-Africa Peace and Security Forum COncernce on Military Medicine	5—15/11/5/2024		Guanzou - China	2	1,919,410.00

Vote Name	Purpose of travel	Dates of Travel (inclusive of travel dates) No. of days		Destination	No. Officers who travelled	Total Costs of the Travel (Kshs.)
	To attend the 39th meeting of the Sectoral meeting of the Sectoral Council on Cooperation on Defence	11--15/11/2024		Tanzania	3	381,066.00
	To attend India air exhibition	13--14/2/2025		India	1	250,117.90
	To attend the 2025 UN Ministerial Peacekeeping and high-Level ministerial meetings	13--14/5/2025		Berlin Germany	3	2,589,389.00
	To attend the 40th meeting of the sectoral sectoral council in defence affairs	12---16/5/2025		Tanzania	10	1,485,974.00
Sub-Total National Security						14,337,431.28
Social Protection, Culture and Recreation sector.						
State Department for Labour and Skills Development	Facilitation of the core team to the 113th session of the International Labour Conference (ILC) in Geneva, Switzerland	31/5--14/6/2025		Geneva, Switzerland	40	109,780,802.00
	Ag. Secretary for Labour Migration travel to USA to attend the 5th Round of the Kenya-US strategic trade and investment partnership negotiation in Washington DC	11-19/5/2024		Washington, DC USA	1	512,500.00
	Principal Secretary travelling to Vienna, Austria on official duties	20---24/4/2024		Vienna, Austria	1	1,785,850.00
	Return air travel for Madam Hellen Apiyo to Durban, SA to attend the BRICS Labour and Employment Ministers meeting and the employment working group.	24--30/9/2023		Durban SA	1	612,260.00
	Facilitation of the officers to attend ILO meeting in Riyadh and Jeddah Saudi Arabia	19--30/4/2025		Riyadh and Jeddah Saudi Arabia	10	11,805,800.00
	Audit Verification on consular offices	28/5---29/6/25		Geneva, Switzerland, Ryadh, Qatar and Dubai	15	20,862,440.00
	provision of return airticket to Addis Ababa to attend labour skills conference	27--30/4/2025		Addis Ababa	10	17,132,111.00
	provision of return airticket to Geneva, Switzerland to represent PS	6--11/4/2025		Geneva, Switzerland	1	697,890.00
	provision of return airticket to Saudi Arabia to represent PS on World Skills Day	11--15/4/2025		Saudi Arabia	1	575,675.00
	Facilitation of LMRA Director for training to Dubai	26/5---6/6/25		Dubai	2	2,633,779.00
	Facilitation of officers to Saudi Arabia for a Kenya week mission	19--25/4/2025		Saudi Arabia	2	1,151,350.00
	Facilitation of officers to attend Strategic Finance training by the National Treasury in Tanzania	16/7---13/8/24		Tanzania	5	5,848,650.00
	Facilitation of return airticket to Cabinet Secretary to Saudi Arabia for ILO	19--30/4/2025		Saudi Arabia	2	2,641,490.00

Vote Name	Purpose of travel	Dates of Travel (inclusive of travel dates) No. of days		Destination	No. Officers who travelled	Total Costs of the Travel (Kshs.)
State Department for Gender and Affirmative Action	The High-level segment of the seventy ninth session of United Nations General Assembly (UNGA79) in New York USA	21—30/9/2024		New York USA	3	1,495,638.00
	Kenya Namibia joint Commission for Cooperation (JCC)	10—12/9/2024		Namibia	1	723,929.00
	African Union 1st Pan African Conference on girls and women education in Addis Ababa Ethiopia	2—5/7/2024		Addis Ababa Ethiopia	1	494,200.00
	8th Round of Kenya US Strategic Trade partnership negotiations Washington USA	15/9---1/10/24		Washington USA	1	742,400.00
	Ordinary Summit of Heads of States and Government of the ICGLR member States	20—25/11/2024		Angola Luanda	1	554,070.00
	African Union member State negotiations for the draft AU Convention on ending Violence against Women and Girls meeting at Addis Ababa	13---17/10/2024		Ethiopia Addis Ababa	2	1,102,517,000.00
	Principal Secretary for Gender 9th Specialized Technical Committee on Gender Equality and Women Empowerment.	5—8/11/2024		Ethiopia Addis Ababa	1	215,420.00
	69th Session of the Commission on the Status of Women (CSW69)	10—21/3/2025		New York USA	10	12,004,810.00
	Fourth cycle Universal Period Review Process at the 49th session of the UPR Working group	29/4...9/5/25		Geneva Switzerland	1	1,330,100.00
Sub-Total SPCR						1,296,118,164.00
Environmental Protection, Water, and Natural Resources						
State Department for Tourism	Northern Corridor Region cluster meeting for Immigrant Trade Labour Services	24—27/7/2024		Kigali-Rwanda	1	550,680.00
	Seminar on Tourism Resources Exploitation and Environmental Protection in Harbin, China	27/8---14/9/2024		Harbin-China	4	1,528,395.00
	Kenya's delegation headed by the H. E President William Ruto, participating in the burgerfest 2024 in Berlin Germany	11—15/9/2024		Berlin Germany	3	1,186,180.00
	Patrick Bucher Tourism Secretary attended 19th committee on Tourism and Sustainability meeting in San Jose Costa Rica	7—12/9/2024		San Jose in Costa Rica	1	361,712.00
	Representing the Cabinet Secretary State Department for Tourism to participate in Launching Ceremony of IGAD Regional Sustainable Tourism Master Plan 2024/2024	17—20/9/2024		Addis Ababa in Ethiopia	2	310,374.00
	Attend the 1st Summit for Africa and Americas in Punta Cana, Dominican Republic	30/9/---6/10/2024		Punta Cana - Dominican Republic	1	494,434.00

Vote Name	Purpose of travel	Dates of Travel (inclusive of travel dates) No. of days		Destination	No. Officers who travelled	Total Costs of the Travel (Kshs.)
	Travel Insurance and Airport Transfer costs incurred to attend the meeting of the Legislative Draftspersons, Tourism and Wildlife experts to draft the Protocol on Tourism and Wildlife Management.	8---12/10/2024		Uganda	1	55,000.00
	Ministers Summit at World Travel Market	3---7/11/2024		London - UK	1	397,836.00
	Attend International Tourism and Investment Conference and World travel Market in London, United Kingdom	4---7/11/20254		London - UK	3	1,782,573.00
	Attended 3rd Global Tourism Resilience Day Conference and Expo themed "Tourism Resilience through Digital Tourism Transformation in Hanover Jamaica	13---20/2/2025		Hanover- Jamaica	2	1,931,750.00
	Ministers Summit during the Travel trade show ITB in Berlin-Germany	1---6/3/2025		Berlin Germany	5	3,474,930.00
	Kenyan deligation to high profile engagements with the Austrian Ministry of Tourism in Melbourne- Australia	5---14/2/2025		Melbourne-Australia	4	3,732,300.00
	Machine Agri Entrepreneurship and Supply Chain Management Seminar	13---19/12/2024		India	2	575,160.00
	Tourism Investment Conference	22--25/04/25		China	2	1,117,370.00
	Pearl of Africa Tourism Expo	20---24/05/25		Uganda	4	1,697,400.00
	International Seminar on Tourism Law	19---25/07/24		Argentina	2	1,729,680.00
	Tourism Regional Conference on Brand Africa	19---25/07/24		Zambia	3	1,851,780.00
	COMESA Heads of States Government Summit	27---31/10/24		Burundi	2	745,060.00
	Tourism Investment Conference	4/9-----5/11/25		South Africa	2	515,200.00
State Department for Wildlife	To Attend the 16th Meeting of Conference of Parties to Convention on Biological Diversity (COP 16),5th Meeting of Parties to Nagoya Protocol,11th Meeting of Parties to Cartagena Protocol and 5th Meeting of the CBD Subsidiary Body on Implementation	25---27/2/2025		Cartagena and Nagoya	1	474,926.00
	Facilitation for Study Programme in India Under the Indian Technical Economic Cooperation (ITEC)	8---17/2025		India	1	105,596.00
	To attend the 4th Governing Council Meeting of Ramsar Center for Eastern Africa (RAMCEA)	23---266/6/2024		Dar es Salaam, Tanzania	2	786,228.00
Sub-Total for EPW&NR Sector						25,404,564.00
GRAND TOTAL						2,969,142,779.69

Annex VI: MDAs Development Expenditure

VOTE	MINISTRY/ STATE DE- PARTMENT / AGENCY	Revised Gross III	Revised Net III	Revised A-i-A (Kshs.) III	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expen- diture to Gross Esti- mates
D1011	The Executive Office of the President	50,000,000	50,000,000	-	25,706,472	25,706,472	51	51
D1012	Office of the Deputy Pres- ident			-			-	-
D1013	Office of the Prime Cabinet Secretary	65,000,000	65,000,000	-	43,833,438	43,833,438	67	67
D1017	State House	400,000,000	400,000,000	-	399,458,480	399,458,480	100	100
D1023	State De- partment for Correctional Services	110,000,000	110,000,000	-	110,000,000	109,837,959	100	100
D1024	State De- partment for Immigration and Citizen Services	7,099,358,000	1,696,200,000	5,403,158,000	1,684,122,459	7,363,101,155	99	104
D1025	National Police Service	585,000,000	85,000,000	500,000,000	74,777,876	583,696,816	88	100
D1026	State Depart- ment for In- ternal Security and National Administration	2,870,200,000	2,870,200,000	-	2,870,200,000	2,845,200,000	100	99
D1032	State De- partment for Devolution	1,671,750,000	1,671,750,000	-	790,617,338	871,984,433	47	52
D1036	State Depart- ment for the ASALs and Regional Devel- opment	3,651,864,728	3,641,864,728	10,000,000	3,328,940,350	3,337,173,260	91	91
D1041	Ministry of Defence	3,534,000,000		3,534,000,000		3,512,324,360	-	99
D1053	State Depart- ment for For- eign Affairs			-			-	-
D1064	State De- partment for Vocational and Technical Training	3,894,600,000	1,534,600,000	2,360,000,000	1,489,503,249	3,163,655,252	97	81
D1065	State Depart- ment for Higher Education and Research	487,929,000	454,929,000	33,000,000	349,463,260	373,778,878	77	77
D1066	State Depart- ment for Basic Education	18,545,500,000	18,015,500,000	530,000,000	15,431,604,851	16,406,806,662	86	88
D1071	The National Treasury	39,910,332,032	28,446,677,735	11,463,654,297	27,428,498,259	35,292,465,229	96	88

VOTE	MINISTRY/ STATE DE- PARTMENT / AGENCY	Revised Gross III	Revised Net III	Revised A-i-A (Kshs.) III	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expen- diture to Gross Esti- mates
D1072	State De- partment for Economic Planning	70,820,091,681	70,790,091,681	30,000,000	70,656,479,414	70,668,036,001	100	100
D1082	State Depart- ment for Medi- cal Services	26,256,488,096	19,009,488,096	7,247,000,000	17,150,921,389	22,073,857,044	90	84
D1083	State Depart- ment for Public Health and Professional Standards	4,689,308,317	4,684,308,317	5,000,000	3,281,359,575	3,520,829,305	70	75
D1091	State Depart- ment for Roads	124,671,243,030	64,239,283,121	60,431,959,909	64,023,295,918	103,692,061,683	100	83
D1092	State De- partment of Transport	29,316,087,500	2,979,750,000	26,336,337,500	2,773,409,320	26,642,826,000	93	91
D1093	State De- partment for Shipping and Maritime Affairs	1,120,000,000	370,000,000	750,000,000	370,000,000	370,000,000	100	33
D1094	State Depart- ment for Hous- ing and Urban Development	79,034,480,841	13,507,143,443	65,527,337,398	12,691,574,902	76,107,759,359	94	96
D1095	State Depart- ment for Public Works	324,000,000	224,000,000	100,000,000	215,238,472	223,771,734	96	69
D1104	State De- partment for Irrigation	18,254,590,000	12,112,590,000	6,142,000,000	11,805,451,913	17,623,978,913	97	97
D1109	State Depart- ment of Water and Sanitation	26,631,578,439	17,302,378,439	9,329,200,000	15,362,068,725	23,761,983,634	89	89
D1112	State Depart- ment for Lands and Physical Planning	5,149,000,000	2,699,000,000	2,450,000,000	2,686,970,050	5,059,607,122	100	98
D1122	State De- partment for Information Communi- cations and Technology & Digital Econ- omy	13,651,700,000	2,397,700,000	11,254,000,000	2,323,323,160	12,417,081,882	97	91
D1132	State Depart- ment for Sports	16,506,000,000	42,000,000	16,464,000,000	42,000,000	15,177,683,668	100	92
D1134	State De- partment for Culture and Heritage	70,000,000	70,000,000	-	69,817,486	69,817,486	100	100

VOTE	MINISTRY/ STATE DE- PARTMENT / AGENCY	Revised Gross III	Revised Net III	Revised A-i-A (Kshs.) III	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expen- diture to Gross Esti- mates
D1135	State Depart- ment for Youth Affairs	1,033,359,490	883,359,490	150,000,000	613,585,153	778,509,580	69	75
D1152	State De- partment for Energy	37,392,332,854	18,287,678,790	19,104,654,064	16,835,774,988	24,534,773,943	92	66
D1162	State De- partment for Livestock Development	5,491,624,726	3,991,624,726	1,500,000,000	3,717,729,019	6,492,190,193	93	118
D1166	State Depart- ment for the Blue Economy and Fisheries	8,871,645,480	7,389,900,000	1,481,745,480	7,139,992,214	8,506,246,176	97	96
D1169	State De- partment for Agriculture	28,848,986,308	26,023,721,274	2,825,265,034	25,073,319,460	26,470,455,799	96	92
D1173	State De- partment for Cooperatives	3,014,000,000	3,014,000,000	-	2,997,806,769	2,997,794,169	99	99
D1174	State Depart- ment for Trade	290,000,000	290,000,000	-	290,000,000	290,000,000	100	100
D1175	State De- partment for Industry	4,424,570,000	4,424,570,000	-	4,422,225,623	2,967,404,407	100	67
D1176	State De- partment for Micro, Small and Medium Enterprises Development	4,376,500,000	4,326,500,000	50,000,000	4,276,182,119	4,072,545,444	99	93
D1177	State De- partment for Investment Promotion	944,580,000	944,580,000	-	723,840,001	841,706,632	77	89
D1184	State Depart- ment for La- bour and Skills Development	638,210,000	638,210,000	-	622,654,033	582,996,156	98	91
D1185	State Depart- ment for Social Protection and Senior Citizen Affairs	1,807,621,000	1,807,621,000	-	1,806,880,807	1,961,349,143	100	109
D1192	State De- partment for Mining	210,000,000	-	210,000,000	-	128,754,179	-	61
D1193	State De- partment for Petroleum	3,190,900,000	-	3,190,900,000	-	2,827,166,680	-	89
D1202	State De- partment for Tourism	870,000,000	-	870,000,000	-	158,001,488	-	18

VOTE	MINISTRY/ STATE DE- PARTMENT / AGENCY	Revised Gross III	Revised Net III	Revised A-i-A (Kshs.) III	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expen- diture to Gross Esti- mates
D1203	State De- partment for Wildlife	860,500,000	125,000,000	735,500,000	77,631,000	176,714,832	62	21
D1212	State De- partment for Gender and Affirmative Action	2,835,899,404	2,825,899,404	10,000,000	2,821,198,849	2,822,660,643	100	100
D1213	State Depart- ment for Public Service	761,945,784	501,000,000	260,945,784	477,837,100	311,445,714	95	41
D1252	The State Law Office	142,000,000	142,000,000	-	87,669,437	119,252,259	62	84
D1261	The Judiciary	816,100,000	816,100,000	-	760,149,067	708,432,869	93	87
D1271	Ethics and An- ti-Corruption Commission	54,700,000	54,700,000	-	54,699,601	54,699,729	100	100
D1291	Office of the Di- rector of Public Prosecutions	49,000,000	49,000,000	-	48,654,610	41,848,210	99	85
D1331	State De- partment for Environment and Climate Change	1,703,945,478	1,673,945,478	30,000,000	1,226,071,150	1,039,041,995	73	61
D1332	State De- partment for Forestry	2,776,000,000	1,500,000,000	1,276,000,000	1,497,802,675	2,743,485,708	100	99
D2043	Parliamentary Joint Services	1,318,109,114	1,318,109,114	-	1,312,213,762	1,317,960,667	100	100
D2091	Teachers Ser- vice Commis- sion	834,712,436	795,712,436	39,000,000	685,327,431	733,365,721	86	88
D2111	Auditor Gen- eral	56,235,200	46,235,200	10,000,000	34,156,773	39,231,830	74	70
TOTAL		612,983,578,938	351,338,921,472	261,644,657,466	335,082,037,999	545,456,350,391	85	89

Source: National Budget Documents FY 2024/25 and MDAs

Annex VII: MDAs Recurrent Expenditure

VOTE CODE	VOTE NAME	Revised Gross Estimates	Revised Net Estimates	Revised AIA	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
R1011	The Executive Office of the President	4,571,162,672	4,546,162,672	25,000,000	4,546,162,672	4,544,124,226	100	99
R1012	Office of the Deputy President	3,218,552,997	3,215,252,997	3,300,000	3,215,252,317	3,060,534,845	100	95
R1013	Office of the Prime Cabinet Secretary	893,148,894	893,148,894	-	883,806,265	883,806,265	99	99
R1014	State Department for Parliamentary Affairs	322,919,739	322,919,739	-	322,911,221	323,755,475	100	100
R1015	State Department for Performance and Delivery Management	627,750,137	627,750,137	-	627,306,370	606,756,984	100	97
R1016	State Department for Cabinet Affairs	221,710,432	221,710,432	-	221,480,145	216,529,434	100	98
R1017	State House	11,665,834,861	11,663,734,861	2,100,000	11,641,074,701	11,643,174,701	100	100
R1023	State Department for Correctional Services	36,051,996,613	36,045,496,613	6,500,000	36,033,493,163	36,037,048,785	100	100
R1024	State Department for Immigration and Citizen Services	13,121,614,213	9,154,160,433	3,967,453,780	9,143,400,069	13,162,496,075	100	100
R1025	National Police Service	116,058,545,719	116,023,785,719	34,760,000	115,300,859,535	115,317,008,046	99	99
R1026	State Department for Internal Security and National Administration	36,941,677,091	36,809,444,091	132,233,000	36,809,443,966	36,651,968,921	100	99
R1032	State Department of Devolution	1,456,919,920	1,456,919,920	-	1,424,189,325	1,424,362,030	98	98
R1036	State Department for the ASALs and Regional Development	11,202,701,511	10,716,956,511	485,745,000	10,716,956,511	10,564,693,985	100	94
R1041	Ministry of Defence	176,171,388,044	172,215,661,938	3,955,726,106	172,163,412,338	173,614,970,030	100	99
R1053	State Department for Foreign Affairs	21,448,409,857	21,122,731,331	325,678,526	20,420,892,343	17,558,932,171	97	82
R1054	State Department for Diaspora Affairs	613,696,665	613,696,665	-	587,847,003	604,440,494	96	98
R1064	State Department for Vocational and Technical Training	32,092,966,152	19,837,362,374	12,255,603,778	19,530,335,132	27,650,230,959	98	86
R1065	State Department for Higher Education and Research	139,159,830,781	81,694,599,990	57,465,230,791	81,681,284,556	139,152,698,785	100	100
R1066	State Department for Basic Education	118,217,590,656	116,079,590,656	2,138,000,000	115,624,948,632	115,305,900,762	100	98
R1071	The National Treasury	82,266,038,675	66,804,409,809	15,461,628,866	66,600,542,845	71,342,623,395	100	87
R1072	State Department of Economic Planning	3,417,756,803	3,174,369,323	243,387,480	3,174,369,323	3,381,436,443	100	99
R1082	State Department for Medical Services	76,467,418,255	50,641,418,255	25,826,000,000	50,629,861,722	51,328,831,149	100	67
R1083	State Department for Public Health and Professional Standards	27,777,222,774	19,529,351,919	8,247,870,855	19,297,690,748	24,231,782,603	99	87
R1091	State Department for Roads	71,926,140,931	1,379,140,931	70,547,000,000	1,343,883,065	58,712,283,628	97	82
R1092	State Department of Transport	18,720,090,029	2,181,926,452	16,538,163,577	2,181,913,372	15,548,061,982	100	83

VOTE CODE	VOTE NAME	Revised Gross Estimates	Revised Net Estimates	Revised AIA	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
R1093	State Department for Shipping and Maritime Affairs	2,373,335,194	625,335,194	1,748,000,000	614,128,513	1,922,871,974	98	81
R1094	State Department for Housing and Urban Development	3,408,850,944	1,396,250,944	2,012,600,000	1,389,881,823	3,391,863,878	100	100
R1095	State Department for Public Works	3,995,059,429	3,042,959,429	952,100,000	3,036,046,017	3,973,675,735	100	99
R1104	State Department for Irrigation	1,386,749,650	1,028,749,650	358,000,000	1,018,015,059	1,379,233,080	99	99
R1109	State Department of Water and Sanitation	6,635,908,098	2,932,908,098	3,703,000,000	2,932,908,096	6,621,740,721	100	100
R1112	State Department for Lands and Physical Planning	4,539,650,000	3,368,650,000	1,171,000,000	3,368,641,009	4,510,796,690	100	99
R1122	State Department for Information Communications Technology & Digital Economy	2,805,107,516	2,535,107,516	270,000,000	2,535,082,626	2,966,057,802	100	106
R1123	State Department for Broadcasting & Telecommunications	6,615,438,061	3,900,438,061	2,715,000,000	3,900,265,915	4,417,925,990	100	67
R1132	State Department for Sports	3,034,947,928	2,549,647,928	485,300,000	2,546,975,470	2,870,600,781	100	95
R1134	State Department for Culture and Heritage	3,229,131,829	2,468,698,569	760,433,260	2,465,340,819	3,180,554,446	100	98
R1135	State Department for Youth Affairs	2,221,613,565	2,015,555,341	206,058,224	2,015,549,052	2,200,170,650	100	99
R1152	State Department for Energy	9,947,957,905	971,918,087	8,976,039,818	971,917,542	1,061,477,616	100	11
R1162	State Department for Livestock Development	5,515,856,528	3,732,595,478	1,783,261,050	3,728,063,364	5,466,355,889	100	99
R1166	State Department for the Blue Economy and Fisheries	2,980,419,749	2,862,419,749	118,000,000	2,842,324,188	2,938,718,311	99	99
R1169	State Department for Agriculture	17,781,404,100	6,955,054,100	10,826,350,000	6,953,822,026	15,240,844,692	100	86
R1173	State Department for Cooperatives	5,324,526,641	4,170,526,641	1,154,000,000	4,167,995,025	5,339,353,149	100	100
R1174	State Department for Trade	5,292,322,233	3,650,732,233	1,641,590,000	3,611,136,989	5,138,766,995	99	97
R1175	State Department for Industry	3,167,432,408	2,365,432,408	802,000,000	2,364,033,807	1,568,666,934	100	50
R1176	State Department for Micro, Small and Medium Enterprises Development	2,046,016,458	1,233,290,664	812,725,794	1,204,410,858	1,206,273,838	98	59
R1177	State Department for Investment Promotion	1,862,928,308	1,032,899,360	830,028,948	1,031,279,691	1,712,784,655	100	92
R1184	State Department for Labour and Skills Development	4,590,537,895	1,910,437,895	2,680,100,000	1,910,126,406	4,273,710,783	100	93
R1185	State Department for Social Protection and Senior Citizen Affairs	45,984,376,013	45,810,276,013	174,100,000	45,587,800,961	45,066,939,656	100	98
R1192	State Department for Mining	1,691,370,257	1,023,070,257	668,300,000	919,488,178	1,468,544,049	90	87
R1193	State Department for Petroleum	27,363,201,626	331,558,826	27,031,642,800	329,972,403	21,955,498,247	100	80
R1202	State Department for Tourism	13,588,373,823	550,555,631	13,037,818,192	540,174,432	12,765,013,824	98	94

VOTE CODE	VOTE NAME	Revised Gross Estimates	Revised Net Estimates	Revised AIA	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
R1203	State Department for Wildlife	12,045,069,572	3,889,069,572	8,156,000,000	3,885,456,561	12,135,391,848	100	101
R1212	State Department for Gender and Affirmative Action	1,982,588,643	1,847,588,643	135,000,000	1,831,146,893	1,815,977,714	99	92
R1213	State Department for Public Service	19,044,913,296	16,082,313,296	2,962,600,000	16,082,047,124	16,219,158,439	100	85
R1221	State Department for East African Community	843,713,428	843,713,428	-	822,637,021	836,138,094	98	99
R1252	The State Law Office	5,580,133,238	5,015,453,238	564,680,000	4,899,818,159	5,478,092,335	98	98
R1261	The Judiciary	21,969,437,625	21,962,110,165	7,327,460	21,962,110,165	21,658,147,044	100	99
R1271	Ethics and Anti-Corruption Commission	4,155,730,000	4,135,730,000	20,000,000	4,135,707,923	4,118,888,095	100	99
R1281	National Intelligence Service	58,651,000,000	58,651,000,000	-	58,651,000,000	58,650,905,982	100	100
R1291	Office of the Director of Public Prosecutions	4,176,920,000	4,169,420,000	7,500,000	4,168,573,653	4,219,609,326	100	101
R1311	Office of the Registrar of Political Parties	1,723,814,682	1,723,814,682	-	1,716,045,152	1,709,417,687	100	99
R1321	Witness Protection Agency	720,134,000	720,134,000	-	718,369,435	715,276,843	100	99
R1331	State Department for Environment & Climate Change	3,719,456,224	2,620,556,224	1,098,900,000	2,620,556,224	2,370,408,838	100	64
R1332	State Department for Forestry	9,446,880,111	5,196,880,111	4,250,000,000	5,191,161,892	8,511,002,493	100	90
R2011	Kenya National Commission on Human Rights	485,997,188	485,997,188	-	483,564,537	485,616,425	99	100
R2021	National Land Commission	2,255,376,429	2,255,376,429	-	2,254,895,499	2,237,822,749	100	99
R2031	Independent Electoral and Boundaries Commission	3,810,732,834	3,810,732,834	-	3,810,000,857	3,808,608,032	100	100
R2041	Parliamentary Service Commission	1,376,266,307	1,376,266,307	-	1,208,168,165	1,205,750,199	88	88
R2042	National Assembly	25,715,794,575	25,710,794,575	5,000,000	24,009,297,204	24,006,770,921	93	93
R2043	Parliamentary Joint Services	6,403,382,408	6,369,382,408	34,000,000	6,262,595,185	6,292,481,668	98	98
R2044	Senate	7,766,807,595	7,766,807,595	-	7,472,988,956	7,464,106,962	96	96
R2051	Judicial Service Commission	747,065,918	739,565,918	7,500,000	738,126,206	732,667,082	100	98
R2061	The Commission on Revenue Allocation	380,772,328	368,072,328	12,700,000	366,623,874	378,545,605	100	99
R2071	Public Service Commission	3,655,853,354	3,640,853,354	15,000,000	3,541,219,820	3,532,382,992	97	97
R2081	Salaries and Remuneration Commission	553,910,602	553,760,602	150,000	538,251,811	539,077,541	97	97
R2091	Teachers Service Commission	368,750,666,620	367,648,666,620	1,102,000,000	367,648,666,620	370,510,822,108	100	100
R2101	National Police Service Commission	1,007,068,920	1,007,068,920	-	999,150,162	999,984,875	99	99
R2111	Auditor General	8,174,663,830	7,767,663,830	407,000,000	7,753,685,263	8,029,821,698	100	98
R2121	Controller of Budget	634,251,897	632,251,897	2,000,000	624,537,066	624,169,842	99	98

VOTE CODE	VOTE NAME	Revised Gross Estimates	Revised Net Estimates	Revised AIA	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
R2131	The Commission on Administrative Justice	628,694,844	628,694,844	-	621,707,965	621,908,666	99	99
R2141	National Gender and Equality Commission	437,702,500	437,702,500	-	437,500,842	436,986,893	100	100
R2151	Independent Policing Oversight Authority	1,101,618,712	1,101,618,712	-	1,093,729,687	1,093,513,793	99	99
Total for MDAs		1,769,962,018,259	1,448,595,830,954	321,366,187,305	1,442,658,037,527	1,669,384,831,266	100	94
Consolidated Fund Services								
CFS 050	Public Debt	1,741,785,572,495	1,741,785,572,495	-	1,559,947,299,590	1,604,415,145,836	90	92
CFS 051	Pensions and Gratuities	223,146,773,734	223,146,773,734	-	207,196,063,992	207,196,063,992	93	93
CFS 052	Salaries, Allowances and Miscellaneous (including Guaranteed Debt)	23,822,203,592	23,822,203,592	-	23,555,594,331	23,553,690,731	99	99
Total for CFS		1,988,754,549,821	1,988,754,549,821	-	1,790,698,957,913	1,815,923,177,103	90	91
Total-Recurrent		3,758,716,568,080	3,437,350,380,775	321,366,187,305	3,233,356,995,440	3,485,308,008,369.3	94	93

Source: National Treasury and MDAs

Annex VIII: Capital Transfer to SAGAs

Parent Ministry	Name of the SAGA	Revised Budget FY 2024/25 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Absorption Rate
		Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses		Non-exchange transactions	Exchange transactions	Total	Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses		
State Department for Wildlife	Kenya Wildlife Service	5.50	-	-	5.50	5.45	-	5.45	5.45	-	-	5.45	99
	Wildlife Research and Training Institute	25.00	-	-	25.00	25.00	-	25.00	24.95	-	-	24.95	100
State Department for Shipping and Maritime	Kenya Maritime Authority	750.00	-	-	750.00	15.00	-	15.00	15.00	-	-	15.00	2
	Bandari Maritime Academy	370.00	-	-	370.00	370.00	-	370.00	370.00	-	-	370.00	100
State Department for ICT and Innovation	ICT Authority	-	-	2,353.02	2,353.02	1,363.59	661.30	2,024.89	-	-	1,404.33	1,404.33	60
	Konza Technopolis Development Authority	6,581.00	-	-	6,581.00	5,861.40	-	5,861.40	5,861.40	-	-	5,861.40	89
	Kenya Advanced Institute of Science and Technology	4,049.20	-	-	4,049.20	4,038.08	-	4,038.08	4,038.08	-	-	4,038.08	100
State Department for Economic Planning	1.NCPD	-	-	95.25	95.25	46.00	-	46.00	2.84	-	84.06	86.89	91
	2. KNBS	-	2,300.00	185.92	2,485.92	2,300.00	123.27	2,423.27	-	-	2,330.67	2,330.67	94
	3. NGCDF	-	-	68,232.92	68,232.92	68,232.92	-	68,232.92	-	-	68,232.92	68,232.92	100
State Department for Blue Economy and Fisheries	Aquaculture Business Development Programme	-	-	2,306.20	2,306.20	2,179.00	-	2,179.00	-	-	2,179.00	2,179.00	94
	Kenya Marine & SocioEconomic	-	-	5,193.40	5,193.40	5,077.20	-	5,077.20	-	-	5,077.20	5,077.20	98
State Department for the Development of the ASALs	National Drought Management Authority	500.62	-	443.53	944.14	643.63	-	643.63	379.08	-	262.51	641.59	68
	Coast Development Authority	-	-	342.00	342.00	342.00	-	342.00	-	-	342.00	342.00	100
	Lake Basin Development Authority	190.00	-	18.00	208.00	208.00	-	208.00	189.78	-	17.79	207.57	100
	Ewaso Ngiro North Development Authority	569.97	-	-	569.97	557.79	-	557.79	516.34	-	8.77	525.11	92
	Ewaso Ngiro South Development Authority	-	-	75.00	75.00	145.00	-	145.00	-	-	145.00	145.00	193

Parent Ministry	Name of the SAGA	Revised Budget FY 2024/25 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Absorption Rate
	Tana River Development Authority	130.00	-	-	130.00	130.00	-	130.00	32.50	-	-	32.50	25
	Kerio Vally Development Authority	785.22	-	-	785.22	785.22	-	785.22	785.22	785.22	-	1,570.44	200
State Department for Transport	1.Kenya Millennium Development Fund	327.00	-	-	327.00	8.46	-	8.46	-	8.46	-	8.46	3
	2 LAPSSET Corridor Development Authority	-	-	20.00	20.00	10.00	-	10.00	9.81	-	-	9.81	49
	3.Nairobi Metropolitan Area Transport Authority	582.00	-	-	582.00	582.00	-	582.00	582.00	-	-	582.00	100
	4 Kenya Ports Authority	14,269.27	-	-	14,269.27	-	-	-	-	20,708.26	-	20,708.26	145
	5.National Transport and Safety Authority	300.00	360.00	-	660.00	-	-	-	181.31	167.47	-	348.78	53
	6.Kenya Railways Corporation	28,680.43	-	-	28,680.43	11,173.44	637.14	11,810.57	15,460.24	-	-	15,460.24	54
State Department for Gender	National Government Affirmative Action Fund	-	-	2,708.98	2,708.98	2,708.98	-	2,708.98	-	-	2,708.98	2,708.98	100
	Women Enterprise Fund	-	-	8.99	8.99	8.99	-	8.99	-	-	8.99	8.99	100
State Department for Public Works	National Construction Authority	20.00	-	-	20.00	-	-	-	-	-	-	-	-
State Department for Sports	Sports, Arts and Social Development Fund	-	-	16,464.00	16,464.00	15,135.68	-	15,135.68	-	-	15,135.68	15,135.68	92
State Department for Energy	Geothermal Development Company	2,365.22	623.96	2,308.83	5,298.00	-	3,021.31	3,021.31	2,209.98	616.11	2,273.82	5,099.90	96
	Rural Electrification and Renewable Energy Corporation	17,843.78	-	-	17,843.78	1,756.90	4,889.04	6,645.94	7,865.27	-	-	7,865.27	44
	Kenya Electricity Transmission Company	-	3,074.47	-	3,074.47	-	3,074.47	3,074.47	-	3,276.23	-	3,276.23	107
	Kenya Electricity Generating Company	-	3,074.47	-	3,074.47	-	3,074.47	3,074.47	-	3,276.23	-	3,276.23	107
	Kenya Power and Lighting Company	911.00	-	-	911.00	-	-	-	-	250.00	-	250.00	27
State Department for Forestry	Kenya Forestry Research Institute	2,276.00	-	-	2,276.00	2,245.39	-	2,245.39	2,245.39	-	-	2,245.39	99
State Department for Environment & Climate Change	National Environment Management Authority	640.30	-	-	640.30	22.50	387.68	410.18	410.18	-	-	410.18	64

Parent Ministry	Name of the SAGA	Revised Budget FY 2024/25 (Kshs)			Revised Budget Estimates (Kshs.)		Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Absorption Rate
State for Department for Micro, Small and Medium Enterprises	Kenya Water Towers Agency	-	249.50	249.50	209.50	-	209.50	-	-	44.50	-	44.50	44.50	18
	FINANCIAL INCLUSION FUND	-	2,000.00	2,000.00	-	-	-	-	-	2,000.00	-	2,000.00	2,000.00	100
	MICRO AND SMALL ENTERPRISES AUTHORITY	476.00	-	476.00	-	-	-	-	-	476.00	-	476.00	476.00	100
	Kenya Medical Research Institute	40.00	-	40.00	40.00	-	40.00	-	-	40.00	-	40.00	40.00	100
	Kenyatta University Teaching, Referral and Research Hospital	25.00	-	25.00	-	-	-	-	-	-	-	-	-	-
State Department for Medical Services	Gatundu Level 5 Hospital	50.00	-	50.00	-	-	-	-	-	-	-	-	-	-
	National Cancer Institute of Kenya	114.50	-	114.50	114.50	-	114.50	-	69.59	-	69.59	69.59	61	
	Biovax Institute Kenya	245.09	-	245.09	-	-	-	-	426.01	-	426.01	426.01	174	
	National Syndemic Diseases Control Council	450.00	-	450.00	264.22	-	264.22	-	-	200.81	-	200.81	200.81	45
	National Syndemic Diseases Control Council	8.33	-	8.33	8.33	-	8.33	-	-	7.74	-	7.74	7.74	93
The National Treasury	Kenyatta National Hospital	553.62	-	553.62	372.35	-	372.35	-	-	-	-	-	-	-
	Kenya Medical Supplies Authority	881.42	-	881.42	-	-	309.69	-	-	-	-	-	-	-
	1. Kenya Trade Network	-	-	-	75.00	-	75.00	-	-	-	-	1.05	1.05	-
	2. Kenya Revenue Authority	820.17	-	820.17	589.68	-	589.68	-	-	195.57	-	178.53	374.11	46
	1 North Rift Valley Water works Development Agency	561.00	-	561.00	561.00	-	561.00	-	561.00	-	-	561.00	561.00	100
State Department for Water and Sanitation	2 Coast Water Works Development Agency	4,092.83	-	4,092.83	492.83	3,075.23	3,568.06	-	3,568.06	-	75.23	3,643.29	3,643.29	89
	3 Tana Water Works Development Agency	1,907.01	-	1,907.01	1,907.01	-	1,907.01	-	1,499.33	-	1,499.33	1,499.33	79	
	4 Kenya Water Institute	100.00	-	100.00	100.00	-	100.00	-	100.00	-	100.00	100.00	100	
	5 Lake Victoria South Water Works Development Agency	2,435.16	-	2,435.16	1,304.79	500.00	1,804.79	-	1,804.79	-	-	1,804.79	1,804.79	74

Parent Ministry	Name of the SAGA	Revised Budget FY 2024/25 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Absorption Rate
	6 Athi Water Works Development Agency	9,511.00	-	-	9,511.00	9,505.19	-	-	9,511.00	-	-	9,511.00	100
	7. Lake Victoria North Water Works Development Agency	649.00	-	-	649.00	324.50	-	-	649.00	-	-	649.00	100
	8 Water Services Trust Fund	968.74	-	-	968.74	968.74	-	-	968.74	-	-	968.74	100
	9 Northern Water Works Development Agency	1,976.00	-	-	1,976.00	1,147.28	600.00	-	1,747.28	-	-	1,747.28	88
	10 Central Rift valley Water Works Development Agency	3,679.97	-	-	3,679.97	581.17	2,110.58	-	2,693.89	-	-	2,693.89	73
	11 Tanathi Water Works Development Agency	410.16	-	-	410.16	410.16	-	-	410.16	-	-	410.16	100
	12 Water Resources Authority	218.02	-	-	218.02	173.50	-	-	173.50	-	-	173.50	80
	13 Regional Centre on Ground Water Resources	122.68	-	-	122.68	104.42	-	-	104.42	-	-	104.42	85
	University of Nairobi	312.80	-	25.00	337.80	85.89	25.00	-	73.09	23.28	-	96.38	29
	Koitalel Samoei University College	150.00	-	-	150.00	150.00	-	-	216.03	-	-	216.03	144
	Egerton University	100.00	-	120.40	220.40	-	-	-	31.70	-	20.17	51.87	24
	Maseno University	794.49	-	-	794.49	-	260.92	-	260.92	-	-	260.92	33
	Masinde Muliro University of Science & Technology	300.00	-	-	300.00	-	-	-	-	-	-	-	-
	Commission for University Education	4.28	-	-	4.28	-	-	-	-	-	-	-	-
	Pwani University	30.50	-	-	30.50	-	30.50	-	69.01	-	-	69.01	226
	Chuka University	500.17	-	-	500.17	-	297.04	-	297.04	-	-	297.04	59
	Laikipia University	61.31	-	-	61.31	-	-	-	58.51	-	-	58.51	95
	Meru University of Science & Technology	185.00	-	-	185.00	-	-	-	119.24	-	-	119.24	64
	MultiMedia University	50.00	-	-	50.00	50.00	-	-	-	-	-	-	-

Parent Ministry	Name of the SAGA	Revised Budget FY 2024/25 (Kshs)		Revised Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Absorption Rate
	University of Kabianga	51.65	-	51.65	-	-	-	102.77	-	55.49	158.27	306
	University of Eldoret	50.00	-	50.00	-	-	-	-	-	50.88	50.88	102
	Karatina University	1,074.65	-	1,074.65	-	441.62	441.62	441.62	-	-	441.62	41
	Jaramogi Oginga Odinga University of Science & Technology	228.15	-	228.15	130.00	-	130.00	85.68	-	-	85.68	38
	Tharaka University	118.00	-	118.00	-	117.50	117.50	-	-	117.50	117.50	100
	University of Embu	349.00	-	349.00	-	349.00	349.00	349.00	-	-	349.00	100
	Machakos University	120.00	-	120.00	-	120.00	120.00	34.55	-	-	34.55	29
	The Coooperative University	40.00	-	40.00	24.87	-	24.87	-	-	37.36	37.36	93
	Alupe University	132.92	-	132.92	-	132.92	132.92	132.92	-	-	132.92	100
	Open University of Kenya	250.00	-	250.00	250.00	-	250.00	220.00	-	-	220.00	88
	National Irrigation Authority	5,669.63	-	5,669.63	5,292.48	-	5,292.48	5,258.80	-	-	5,258.80	93
	National Water Harvesting & Storage Authority	1,200.00	-	1,200.00	1,200.00	-	1,200.00	980.00	-	-	980.00	82
	New Kenya Co-operative Creameries	-	2,700.00	2,700.00	2,700.00	-	2,700.00	-	-	2,700.00	2,700.00	100
	New Kenya Planters Cooperative Union	-	229.00	229.00	229.00	-	229.00	-	-	229.00	229.00	100
Kenya Institute of Primate Research	-	44.00	44.00	-	-	-	-	-	11.09	11.09	25	
Kenya Medical Training College	1,894.50	-	1,894.50	220.50	1,144.26	1,364.76	1,361.57	-	-	1,361.57	72	
Kenya Nuclear Regulatory Authority	75.00	-	75.00	75.00	-	75.00	75.00	-	-	75.00	100	
Nyota0 Lmra	-	55.00	55.00	-	-	-	-	-	55.00	55.00	55.00	100
Nyota0 Nita	-	60.00	60.00	-	-	-	-	-	50.00	50.00	50.00	83
Nyota0 Nssf	-	280.00	280.00	-	-	-	-	-	256.98	256.98	256.98	92

Parent Ministry	Name of the SAGA	Revised Budget FY 2024/25 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Absorption Rate
State Department for Technical Vocational Education and Training	Eldoret National Polytechnic	12.00	-	-	12.00	-	12.00	12.00	89.10	-	89.10	742	
	Nyeri Polytechnic	-	-	100.00	100.00	60.00	160.00	220.00	-	60.00	60.00	60	
	Meru National Polytechnic	311.22	-	-	311.22	-	-	-	-	58.18	58.18	19	
	Kisumu National Polytechnic	-	27.95	-	27.95	-	-	-	-	15.06	15.06	54	
	Sigalaga National Polytechnic	-	172.50	-	172.50	-	22.59	22.59	-	99.45	99.45	58	
State Department of Livestock	Kenya School of Tvet	50.00	-	-	50.00	-	42.00	42.00	40.90	-	40.90	82	
	Kabete National Polytechnic	70.12	-	-	70.12	-	69.71	69.71	-	69.71	69.71	99	
	Kenya Animal Genetic Resource Center	30.00	-	-	30.00	-	30.00	30.00	-	30.00	30.00	100	
	Kenta Tsetse and Trypanomiasis Eradication Council	90.00	-	-	90.00	-	90.00	90.00	-	90.00	90.00	100	
	Kenya Leather Development Council	300.00	-	-	300.00	-	300.00	300.00	-	300.00	300.00	100	
State Department for Roads	1 Engineers Board of Kenya	140.00	-	-	140.00	140.00	-	140.00	-	-	116.85	83	
	2.Kenya Engineering Technology Registration Board	40.00	-	-	40.00	40.00	-	40.00	-	-	1.21	3	
	3.Kenya Rural Roads Authority	41,226.47	-	-	41,226.47	35,009.00	-	35,009.00	35,009.00	-	35,009.00	85	
	4 Kenya Urban Roads Authority	15,958.07	-	-	15,958.07	10,898.37	-	10,898.37	10,898.37	-	10,898.37	68	
	5.Kenya National Highways Authority	81,704.87	-	-	81,704.87	75,234.20	-	75,234.20	71,434.03	-	71,434.03	87	
Total		266,940.17	9,633.35	106,625.94	383,199.46	277,311.12	26,249.43	303,560.55	194,464.89	29,893.00	106,557.34	86	

Source: MDAs

Parent Ministry	Name of the SAGA	Approved Budget FY 2024/25 (Kshs.)			Revised Budget Estimates (Kshs.)			Receipts (Kshs.)			Expenditure (Kshs.)			Total Expenditure	Absorption Rate (%)
		Compen- sation to Employees	Use of goods and services	Other Expenses	Compen- sation to Employees	Use of goods and services	Other Expenses	Nonlex- change transactions	Exchange transactions	Total	Compen- sation to Employee	Use of goods and services	Other Expenses		
State Department for Wildlife	Kenya Wildlife Service	6,514.31	2,568.69	-	9,083.00	1,161.00	7,964.24	9,125.24	6,246.10	2,836.90	-	9,083.00	100		
	Wildlife Research and Training Institute	452.00	159.27	45.00	656.27	444.27	263.90	708.17	439.72	149.00	45.00	633.72	97		
	Wildlife Clubs of Kenya	31.00	10.00	10.00	51.00	29.00	21.80	50.80	31.00	10.00	9.80	50.80	100		
State Department for Tourism	Tourism Research Institute	5.50	12.96	-	18.46	-	18.46	18.46	3.13	59.11	3.37	65.61	355		
	Tourism Promotion Fund	21.32	221.73	3,848.96	4,092.00	4,448.02	-	4,448.02	21.00	213.40	4,205.84	4,440.23	109		
	Tourism Regulatory Authority	208.47	57.94	123.59	390.00	410.70	-	410.70	207.68	52.51	177.22	437.41	112		
	Tourism Fund	909.35	328.35	5,245.88	6,483.58	5,309.17	-	5,309.17	739.00	287.25	4,282.27	5,308.53	82		
	Kenyatta International Convention Center	307.17	874.66	66.35	1,248.18	1,202.40	-	1,202.40	288.34	831.50	82.56	1,202.40	96		
	Kenya Utalii College	164.65	287.62	-	452.27	540.96	51.27	592.23	164.65	287.62	-	452.27	100		
	Kenya Tourism Board	114.06	207.70	22.30	344.06	287.19	114.06	401.24	114.06	207.70	22.37	344.12	100		
	Kenya Maritime Authority	-	-	1,515.00	1,515.00	-	2,170.58	2,170.58	456.10	159.97	461.83	1,077.91	71		
	Bandari Maritime Academy	-	-	350.00	350.00	142.00	204.70	346.70	173.96	116.88	55.86	346.70	99		
	Kenya National Shipping Line	-	-	92.00	92.00	77.00	15.00	92.00	33.67	30.91	27.43	92.00	100		
State Department for Medical Services	Kenya Medical Research Institute	2,623.95	182.85	64.25	2,871.05	2,623.95	182.85	2,806.80	2,824.00	182.85	143.11	3,149.96	110		
	Kenyatta University Teaching, Referral and Research Hospital	4,458.40	2,047.13	1,050.56	7,556.10	3,016.60	4,231.62	7,248.22	4,761.50	1,932.05	827.75	7,521.30	100		
	National Cancer Institute	51.00	134.44	84.56	270.00	270.00	-	270.00	30.91	134.40	84.50	249.81	93		
	National Syndemic Diseases Control Council	517.00	395.00	259.95	1,171.95	1,171.95	-	1,171.95	477.30	325.35	291.53	1,094.18	93		
	Kenya Medical Supplies Authority	6,707.33	-	-	6,707.33	1,759.44	2,205.58	3,965.02	1,095.28	2,869.74	-	3,965.02	59		
	Kenyatta National Hospital	13,947.47	8,622.73	-	22,570.20	12,133.44	9,861.88	21,995.32	14,909.51	6,901.89	2,904.72	24,716.11	110		
	Kenya Biovac Institute	190.58	82.78	72.64	346.00	281.50	62.20	343.70	108.22	132.91	62.48	303.61	88		
	Directorate of Health Advisory	-	100.00	-	100.00	-	-	-	-	98.25	-	98.25	98		
	Moi Teaching and Referral Hospital	9,258.67	3,165.17	12.30	12,436.14	8,162.14	4,866.53	13,028.67	9,330.08	3,031.89	10.32	12,372.29	99		
	Mathari National Teaching and Referral Hospital	827.36	261.45	-	1,088.81	780.00	-	780.00	-	-	298.71	298.71	27		
	Tea Board of Kenya	139.90	78.50	121.36	339.76	254.76	85.98	340.74	152.85	79.20	121.16	353.21	104		
	Kenya Agricultural and Livestock Research Organization	4,190.00	1,019.00	-	5,209.00	4,315.00	894.00	5,209.00	4,189.80	1,019.20	-	5,209.00	100		
	Kenya Plant Health Inspectorate Service	794.00	991.00	84.00	1,869.00	-	2,156.67	2,156.67	800.21	1,091.10	85.90	1,977.20	106		
Agriculture and food Authority	1,166.80	2,954.06	208.55	4,329.40	-	4,112.48	4,112.48	940.49	1,025.93	284.69	2,251.11	52			

Parent Ministry	Name of the SAGA	Approved Budget FY 2024/25 (Kshs)		Revised Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Ab-sorption Rate (%)
State Department for Investment Promotion	Pyrethrum Processing Company of Kenya Limited	196.00	102.86	38.14	337.00	156.00	117.04	273.04	195.85	50.40	25.16	81
	Biosafety Appeals Board	-	28.80	3.20	32.00	32.00	-	32.00	-	28.76	3.01	99
	Pest Control Produce Board	244.67	297.51	26.82	569.00	255.00	700.54	955.54	185.16	183.11	30.26	70
	National Biosafety Authority	128.72	93.25	54.95	276.93	126.93	254.33	381.26	127.58	201.51	59.26	140
	Agricultural Development Authority	396.77	1,589.30	435.93	2,422.00	-	2,040.25	2,040.25	340.00	831.25	323.56	62
	Kenya Investment Authority	173.59	72.32	83.41	329.33	320.88	0.79	321.67	173.59	72.32	83.41	100
	Special Economic Zone Authority	73.23	212.59	31.58	317.40	173.64	150.65	324.29	75.30	174.13	26.04	87
	Export Processing Zones Authority	375.14	293.18	270.68	939.00	383.96	530.18	914.15	372.52	248.39	199.71	87
	Numerical Machine Complex	80.00	-	146.00	226.00	227.40	-	227.40	156.68	-	183.38	150
	Kenya Industrial Research and Development Institute	592.83	107.11	6.80	706.73	227.40	22.96	250.35	591.74	107.09	8.15	100
State Department for Devolution	Scrap Metal Council	-	80.00	-	80.00	-	78.76	78.76	-	78.10	-	98
	Kenya Accreditation Service	196.77	242.59	32.73	472.10	318.10	155.14	473.24	195.11	247.37	31.93	100
	AntiCounterfeit Authority	333.78	129.86	59.26	522.90	-	396.49	396.49	331.07	129.85	58.88	99
	1. Intergovernmental Relations Technical Committee	240.75	229.55	41.40	511.70	-	-	-	240.71	229.55	41.39	100
	2. Council of Governors	153.83	52.32	1.25	207.40	103.70	-	103.70	153.83	52.32	1.25	100
	Kenya Copyright Board	86.04	44.03	86.05	216.12	201.12	1.60	202.72	85.85	29.93	86.05	93
	Kenya Cultural Centre	47.02	44.47	-	91.50	45.37	37.29	82.66	47.77	36.39	-	92
	Bomas Of Kenya	250.04	0.50	152.10	402.64	274.64	190.26	464.90	250.31	47.91	166.68	115
	National Museums of Kenya	798.34	643.43	-	1,441.77	981.84	388.00	1,369.84	848.41	400.35	-	87
	National Heroes Council	53.94	59.05	8.45	121.43	121.43	-	121.43	57.97	55.59	7.87	100
Ministry of Defence	Kenya National Library service	288.70	116.14	25.15	430.00	340.00	98.70	438.71	281.95	119.95	24.56	99
	Kenya Space Agency	42.97	75.43	194.09	312.50	312.50	-	312.50	36.93	69.55	193.33	96
	Kenya Meat Commission	340.56	3,258.27	321.89	3,920.73	-	1.72	1.72	309.44	1,202.42	204.41	44
	National Defence University 0 Kenya	105.72	57.05	266.33	429.10	354.10	35.00	389.10	81.21	57.05	187.90	76
	National Council for Law Reporting (NCLR)	-	197.28	20.00	217.28	-	-	-	-	197.38	20.00	100
	Council for Legal Education	103.48	72.73	103.88	280.10	110.00	163.00	273.00	99.88	70.57	109.61	100
	Kenya Law Reform Commission	185.20	103.78	-	288.98	288.88	-	288.88	185.14	103.74	-	100
	Business Registration Service	304.66	89.97	9.12	403.75	1,311.02	-	1,311.02	304.65	89.94	9.12	100
	Nairobi Centre for International Arbitration	77.30	65.38	9.37	152.05	145.05	10.12	155.17	77.07	64.63	9.34	99
	Auctioneers Licensing Board	-	-	29.49	29.49	29.49	-	29.49	-	-	29.49	100
Kenya School of Law	276.24	56.30	94.94	427.48	50.00	400.83	450.83	-	-	-	-	
State Department of Broadcasting and Telecommunication	Kenya Institute of mass Communication (KIMC)	164.60	80.11	43.50	288.21	208.21	80.00	288.21	164.53	79.91	42.13	99

Parent Ministry	Name of the SAGA	Approved Budget FY 2024/25 (Kshs)		Revised Budget Estimates (Kshs.)		Receipts (Kshs)				Expenditure (Kshs)				Total Expenditure	Ab-sorp-tion Rate (%)
State Department for ICT & Digital Economy	Kenya Yearbook Editorial Board (KYEB)	67.26	115.49	-	182.75	120.75	60.64	181.39	66.62	106.75	-	173.38	95		
	Media Council of Kenya (MCK)	268.00	763.90	-	1,031.90	1,016.90	14.96	1,031.86	266.75	765.15	-	1,031.90	100		
	Kenya Broadcasting Corporation (KBC)	1,620.05	1,095.58	-	2,715.63	1,714.36	-	1,714.36	1,122.74	1,001.11	-	2,123.85	78		
State Department for ICT & Digital Economy	ICT Authority	494.18	37.82	116.00	648.00	628.00	179.39	807.39	504.42	30.06	368.25	902.73	139		
	Office of the Data Protection Commissioner	205.06	655.24	-	860.30	810.30	50.00	860.30	204.88	652.98	-	857.87	100		
	Konza Technopolis Development Authority	392.75	109.90	125.00	627.65	427.65	202.23	629.88	345.37	109.90	125.00	580.27	92		
	Kenya Advanced Institute of Science and Technology	26.44	2.44	105.52	134.40	134.40	-	134.40	23.31	1.00	80.89	105.20	78		
State Department for Youth Affairs and The Arts	YOUTH ENTERPRISES DEVELOPMENT FUND (YEDF)	175.02	32.50	30.00	237.52	175.02	119.32	294.34	211.07	99.40	85.51	395.98	167		
	NATIONAL YOUTH COUNCIL (NYC)	31.45	8.05	11.50	51.00	-	-	-	31.25	8.15	11.45	50.85	100		
	THE PRESIDENT'S AWARD/KENYA	36.93	16.77	-	53.70	14.98	38.80	53.78	35.37	18.32	-	53.70	100		
	KENYA NATIONAL INNOVATION AGENCY (KENIA)	35.89	53.40	94.46	183.75	113.75	63.89	177.64	31.55	47.91	91.82	171.28	93		
	KENYA FILM CLASSIFICATION BOARD (KFCB)	249.56	83.27	15.88	348.71	294.15	56.62	350.77	211.49	111.03	30.33	352.85	101		
	KENYA FILM COMMISSION (KFC)	104.07	86.18	-	190.24	190.24	-	190.24	93.02	91.04	6.18	190.24	100		
	Women Enterprise Fund	351.10	-	-	351.10	135.00	216.10	-	351.10	-	-	351.10	100		
	National Government Action Fund	43.40	-	932.00	975.40	513.40	-	513.40	43.40	-	-	43.40	4		
	1. KIPPRA	69.31	87.32	4.39	161.02	161.02	-	161.02	56.76	84.69	15.03	156.49	97		
		344.84	204.70	-	549.55	259.80	384.55	644.34	344.84	204.70	-	549.55	100		
State Department for Social Protection, Senior Citizens and Special Programmes	2.NCPD	220.00	91.66	-	311.66	311.66	-	311.66	206.54	104.90	-	311.44	100		
	3.VDS	129.26	34.09	2.80	166.15	166.15	1.23	167.37	91.52	69.58	6.27	167.37	101		
	4.NEPAD	147.92	210.38	1.00	359.30	354.40	354.40	354.40	147.61	205.20	0.91	353.71	98		
	5.KNBS	488.36	293.49	86.00	867.85	796.85	139.55	936.40	488.36	293.49	86.00	867.85	100		
	National Council for Persons with Disabilities	178.69	1,624.00	187.41	1,990.10	1,986.00	12.13	1,998.13	166.26	1,624.00	187.41	1,977.67	99		
	Child Welfare Society of Kenya	372.62	574.38	113.00	1,060.00	1,060.00	-	1,060.00	372.62	574.38	113.00	1,060.00	100		
State Department for Higher Education and Research	National Council for Children Services	20.00	70.00	-	90.00	90.00	-	90.00	20.00	69.84	-	89.84	100		
	Kenya Universities and Colleges Central Placement Services	308.52	153.44	404.43	866.40	69.90	973.87	1,043.77	275.06	143.32	263.05	681.43	79		
	National Commission for Science Technology & Innovation	168.08	202.58	18.00	388.66	360.21	35.05	395.27	147.50	245.00	10.47	402.97	104		
	The Technical University of Kenya	3,122.01	346.09	53.88	3,521.97	1,307.98	1,553.61	2,861.59	3,122.01	238.83	95.77	3,456.61	98		

Parent Ministry	Name of the SAGA	Approved Budget FY 2024/25 (Kshs)		Revised Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Ab-sorption Rate (%)
	Technical University of Mombasa	-	-	-	1,293.26	997.20	2,290.47	1,530.24	57.79	299.62	1,887.65	-
	University of Nairobi	9,250.06	1,969.57	5,988.96	2,119.54	12,746.40	14,865.94	9,061.65	3,395.60	4,492.83	16,950.08	98
	Koitaleel Samoei University College	241.43	269.69	32.44	213.13	420.25	633.38	202.56	96.37	45.28	344.21	63
	Fgerton University	3,165.15	367.21	1,640.82	2,369.42	2,738.77	5,108.18	2,907.16	154.89	1,462.37	4,524.41	87
	Jomo Kenyatta University of Agriculture & Technology	5,679.18	2,621.64	365.69	1,713.51	5,804.01	7,517.51	5,513.41	1,781.42	361.69	7,656.51	88
	Maseno University	2,625.25	1,312.32	210.63	1,527.58	3,854.91	5,382.50	2,736.83	1,056.44	151.18	3,944.45	95
	Bomet University College	325.10	158.74	481.11	288.89	686.08	974.97	304.86	112.75	422.17	839.78	87
	Masinde Muliro University of Science & Technology	2,866.16	501.23	917.85	1,235.34	2,888.37	4,123.70	2,698.09	419.67	956.04	4,073.80	95
	Turkana University College	272.46	104.44	48.20	273.37	66.52	339.89	202.11	103.09	106.39	411.59	97
	Commission for University Education	243.25	4.52	230.93	219.44	372.83	592.27	215.62	3.62	197.89	417.13	87
	Higher Education Loans Board	739.37	919.56	34,652.09	33,585.02	5,589.27	39,174.29	575.01	812.05	37,262.86	38,649.92	106
	South Eastern Kenya University	1,103.36	292.10	22.95	484.09	904.02	1,388.10	1,056.48	259.66	11.60	1,327.74	94
	Pwani University	1,136.85	58.76	248.35	1,443.96	409.33	1,051.67	1,124.31	194.24	149.87	1,468.42	102
	Chuka University	1,600.00	580.83	-	2,180.83	708.51	1,201.41	1,634.01	484.30	-	2,118.31	97
	Kisii University	2,352.80	1,042.61	480.00	3,875.41	818.90	2,183.25	1,820.87	1,163.10	108.64	3,092.62	80
	Lakipia University	1,024.39	253.53	-	1,277.92	384.76	1,151.93	1,012.42	293.46	-	1,305.88	102
	Meru University of Science & Technology	1,313.37	497.94	157.23	1,968.54	1,411.14	490.48	1,901.62	376.47	152.78	1,667.20	85
	MultiMedia University	1,226.41	405.12	-	1,631.52	457.75	1,266.97	1,105.37	327.28	-	1,432.65	88
	Maasai Mara University	1,243.08	596.54	30.00	1,869.62	559.72	1,482.32	1,475.07	358.46	29.52	1,863.05	100
	University of Kabanga	1,185.13	350.27	101.47	1,636.87	377.65	1,625.35	1,158.52	291.33	124.18	1,574.03	96
	University of Eldoret	1,849.91	529.34	64.40	2,443.64	767.62	2,103.33	2,137.45	641.06	87.03	2,865.54	117
	Karatina University	965.67	587.15	-	1,552.82	475.12	1,939.31	899.62	586.97	-	1,486.59	96
	Jaramogi Oginga Odinga University of Science & Technology	1,309.26	372.25	476.88	2,158.39	860.97	1,019.26	1,294.77	194.20	456.52	1,945.49	90
	National Research Fund	28.89	267.44	86.66	382.99	214.75	129.46	28.89	262.96	80.59	372.44	97
	University Fund	57.10	188.25	16,921.23	17,166.58	16,590.92	306.35	52.31	229.13	16,733.37	17,014.81	99
	Tharaka University	491.50	272.88	181.50	945.88	453.66	694.52	491.62	271.73	181.53	944.89	100
	University of Embu	947.80	625.32	14.46	1,587.58	576.72	1,359.88	947.80	631.32	8.49	1,587.60	100
	Machakos University	1,192.64	546.92	170.00	1,909.56	1,242.10	762.72	1,124.90	470.84	135.72	1,731.47	91
	Kirinyaga University	1,061.92	601.24	313.76	1,976.92	736.09	1,598.38	76.88	313.22	819.97	1,210.08	61
	Muranga University of Technology	1,073.05	716.10	-	1,789.15	583.71	994.71	910.94	512.21	-	1,423.14	80
	Taita Taveta University	544.70	221.08	86.97	852.76	395.19	704.40	524.43	168.20	69.82	762.45	89
	The Cooperative University	841.87	614.15	115.05	1,571.08	357.35	1,139.31	717.28	460.64	168.02	1,345.93	86
	Tom Mboya University	325.15	854.43	63.15	1,242.72	371.33	799.83	321.90	777.47	69.80	1,169.16	94
	Garissa University	516.05	310.18	62.98	889.21	550.38	276.67	507.64	225.80	20.53	753.97	85
	Rongo University	830.89	356.56	-	1,187.45	446.70	1,052.20	863.14	294.58	-	1,157.72	97

Parent Ministry	Name of the SAGA	Approved Budget FY 2024/25 (Kshs)				Revised Budget Estimates (Kshs.)		Receipts (Kshs)				Expenditure (Kshs)				Total Expenditure	Ab-sorp-tion Rate (%)
		275.43	129.04	18.35	422.81	214.44	208.38	422.81	275.43	129.04	18.35	422.81	275.43	129.04	18.35		
The National Treasury	Alupe University	1,108.59	377.25	182.38	1,668.22	422.12	1,329.50	-	1,036.52	332.90	149.17	1,518.58	332.90	149.17	1,518.58	91	
	Kibabii University	214.45	277.55	138.69	630.69	476.52	126.11	602.63	212.40	240.65	140.45	593.50	240.65	140.45	593.50	94	
	Open University of Kenya	65.34	99.73	31.76	196.83	-	-	-	58.71	72.65	34.11	165.47	72.65	34.11	165.47	84	
	1.Kenya National Entrepreneurs Savings Trust	8.18	5.96	2.44	16.58	10.24	4.14	14.38	7.12	10.36	2.34	19.82	10.36	2.34	19.82	120	
	2.Registration of Certified Public Secretaries	374.57	701.02	35.09	1,110.68	375.47	1,273.15	1,648.62	333.18	561.46	31.59	926.23	333.18	31.59	926.23	83	
	3.Kenya Trade Network	25.15	52.49	17.85	95.49	40.00	58.91	98.91	90.26	-	-	90.26	90.26	-	90.26	95	
	4.Kenya Institute of Supplies Examination Board	139.38	371.17	130.04	640.59	640.59	-	640.59	77.64	445.26	92.69	615.60	445.26	92.69	615.60	96	
	5.Public Sector Accounting Standard Board	22,909.02	7,397.93	6,430.46	36,737.42	349.93	36,920.52	37,270.46	22,139.87	6,200.81	5,342.25	33,682.93	22,139.87	5,342.25	33,682.93	92	
	6.Kenya Revenue Authority	280.62	219.37	132.00	631.99	487.41	118.01	605.42	287.98	188.48	92.16	568.63	287.98	92.16	568.63	90	
	7.Competition Authority Of Kenya	415.99	1,434.36	43.93	1,894.27	1,642.08	71.60	1,713.68	303.50	1,321.09	57.90	1,682.50	1,321.09	57.90	1,682.50	89	
	8.Public Procurement Regulatory Authority	20.38	8.68	25.65	54.71	20.02	30.00	50.02	18.69	7.62	21.29	47.60	18.69	21.29	47.60	87	
	9.Institute of Certified Investment Financial Analyst	170.14	9.00	175.56	354.70	354.00	43.12	397.12	157.05	8.09	156.93	322.06	157.05	156.93	322.06	91	
	10.Privatization Commission	474.15	94.46	1.39	570.00	3.38	570.36	573.74	340.43	310.11	67.12	717.67	340.43	67.12	717.67	126	
	11.Financial Reporting Centre	13.53	30.04	19.56	63.13	40.62	22.51	63.13	13.53	30.04	19.60	63.17	13.53	30.04	63.17	100	
	12.State Corporation Appeal Tribunal	-	36.00	-	36.00	36.00	-	36.00	-	36.00	-	36.00	-	36.00	-	100	
13.Competition Tribunal	-	39.19	-	39.19	24.19	14.09	38.28	-	32.20	-	32.20	-	32.20	-	100		
14.Public Procurement Review Administrative Board	25.40	49.13	-	74.53	112.15	-	112.15	26.28	53.28	-	79.55	26.28	53.28	79.55	107		
15.Nairobi International Financial Centre	10.75	39.32	130.30	180.37	102.00	4.58	106.58	10.80	23.28	117.17	151.25	10.80	117.17	151.25	84		
16.Kasneb Foundation	419.20	26.83	75.37	521.40	-	-4.46	4.46	419.19	26.11	75.35	520.64	419.19	75.35	520.64	100		
1. Micro And Small Enterprise Authority	7.00	127.99	5.71	140.70	-	-	-	5.73	101.12	2.82	109.66	5.73	101.12	109.66	78		
2.Uwezo Fund	114.43	389.60	-	504.03	-	-	-	306.92	145.95	45.15	498.01	306.92	45.15	498.01	99		
3. Kenya Industrial Estates	10.00	400.00	-	410.00	-	-	121.71	10.00	112.34	-	122.34	10.00	112.34	122.34	30		
4. Financial Inclusion Fund	175.04	41.95	1,359.61	1,576.59	1,500.00	2,465.37	3,965.37	121.34	10.54	1,387.34	1,519.22	121.34	1,387.34	1,519.22	96		
1.Kenya National Trading Corporation (KNTC)	288.02	637.50	36.30	961.82	847.13	6.85	853.98	242.50	398.07	37.07	677.64	242.50	37.07	677.64	70		
2.Kenya Export Promotion and Branding Agency (KEPROBA)	8.74	8.96	7.30	25.00	-	0.04	0.04	16.07	17.26	8.60	41.93	16.07	8.60	41.93	168		
3.Warehouse Receipt System Council (WRSC)	59.28	24.10	-	83.38	3.08	-	3.08	-	21.05	-	21.05	-	21.05	21.05	25		
4.Kenya Trade Remedies Agency (KFTRA)	-	6.00	16.20	22.20	-	-	-	-	2.28	17.29	19.58	-	17.29	19.58	88		
5.Kenya Consumer Protection Advisory Committee (KECOPAC).	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		

Parent Ministry	Name of the SAGA	Approved Budget FY 2024/25 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Ab-sorp-tion Rate (%)	
State Department of Vocational and Technical Training	TVET AUTHORITY	172.05	280.79	20.05	472.89	236.80	240.82	477.62	155.11	284.93	18.00	458.05	97	
	Kenya National Qualifications Authority	66.21	158.45	45.55	270.22	235.22	36.58	271.80	66.32	172.39	43.85	282.56	105	
	Technical and Vocational Education and Training Curriculum Development, Assessment and Certification Council	126.00	1,625.88	168.85	1,920.73	126.88	1,694.44	1,821.31	126.00	1,585.80	109.51	1,821.31	95	
	Eldoret National Polytechnic	329.45	198.22	320.86	848.53	20.00	1,028.96	1,048.96	336.31	176.27	342.30	854.88	101	
	Nyeri Polytechnic	130.00	628.00	56.00	814.00	585.00	1,399.00	1,984.00	549.00	123.00	-	672.00	83	
	Meru National Polytechnic	160.92	727.61	60.76	949.30	218.20	618.28	836.48	143.58	468.16	89.51	701.25	74	
	Kisumu National Polytechnic	206.16	366.35	95.96	668.47	184.09	605.02	789.11	133.46	328.63	78.54	540.63	81	
	Nyandarua National Polytechnic	60.13	576.30	57.99	694.41	29.55	539.42	568.97	60.01	348.57	32.53	441.11	64	
	Sigalagala National Polytechnic	120.00	317.00	181.00	618.00	226.38	392.20	618.57	104.86	327.10	184.90	616.85	100	
	North Eastern National Polytechnic	12.82	7.08	13.35	33.25	17.98	56.81	74.79	22.07	43.24	10.74	76.06	229	
	Kitale National Polytechnic	112.54	506.18	90.77	709.49	219.78	469.47	689.25	306.53	417.42	102.51	826.46	116	
	Kenya School of Tvet	110.18	282.83	202.31	595.32	114.00	429.44	543.44	96.60	371.28	68.02	535.90	90	
	Kabete National Polytechnic	128.69	534.91	145.00	808.60	228.62	608.58	837.20	117.91	531.84	151.65	801.39	99	
	Kenya Coast National Polytechnic	128.20	52.22	453.00	633.43	45.15	452.28	497.42	108.90	350.06	307.40	766.36	121	
	State Department of Fisheries, Aquaculture and the Blue Economy	1. Kenya Marine Fisheries & Research Institute	987.00	475.00	-	1,462.00	1,442.00	10.18	1,452.18	981.10	471.10	-	1,452.20	99
		2. Kenya Fisheries Market Authority	0.40	70.30	-	70.70	70.70	-	70.70	0.40	70.30	-	70.70	100
4. Fish Levy Trust Fund		0.30	11.70	-	12.00	12.00	-	12.00	0.30	11.70	-	12.00	100	
5. Kenya Fisheries Industries Corporation		7.40	33.37	60.10	100.87	72.80	16.20	89.00	7.30	33.30	47.80	88.40	88	
6. Kenya Fisheries Service		544.40	357.70	-	902.10	832.10	70.00	902.10	522.09	303.12	-	825.21	91	
Sports Kenya		189.44	163.28	33.86	386.58	386.58	-	386.58	188.13	142.85	29.01	359.99	93	
State Department of Sports	Sports, Arts and Social Development Fund	91.54	59.80	184.66	336.00	336.00	-	336.00	88.86	59.39	148.66	296.91	88	
	Kenya Academy of Sports	89.91	65.39	10.69	166.00	166.00	-	166.00	89.91	65.39	10.69	166.00	100	

Parent Ministry	Name of the SAGA	Approved Budget FY 2024/25 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Ab-sorp-tion Rate (%)
State Department of Transport Housing and Urban Development	1 Kenya Millennium Development Fund	-	-	20.00	20.00	20.00	-	20.00	-	20.00	20.00	100	
	2 Kenya Civil Aviation Authority	3,505.34	5,052.86	2,657.80	11,216.00	3,186.87	8,046.60	11,233.47	3,150.02	3,145.94	2,351.93	77	
	3 LAPSET Corridor Development Authority	400.80	149.35	88.25	638.40	628.40	-	628.40	400.71	147.25	79.38	98	
	4 Kenya Ports Authority	-	-	503.00	503.00	503.00	-	503.00	-	-	503.00	100	
	5. Kenya Railways Corporation	-	-	154.00	154.00	154.00	-	154.00	-	-	154.00	100	
	6. National Transport and Safety Authority	903.55	2,549.13	1,380.00	4,832.68	180.00	3,360.10	3,540.10	1,415.45	2,078.18	917.35	91	
	7. Nairobi Metropolitan Area Transport Authority	181.13	375.52	90.85	647.50	647.50	-	647.50	174.07	379.52	93.91	100	
State Department for Public Works		400.80	149.35	87.55	637.70	628.40	-	628.40	400.71	147.25	79.38	98	
	National Construction Authority	1,144.00	1,514.62	160.00	2,818.62	2,779.40	34.65	2,814.05	994.65	1,639.88	170.56	100	
	National Drought Management Authority	651.39	319.59	1,383.76	2,354.74	2,354.74	-	2,354.74	619.58	465.00	1,270.16	100	
	Coast Development Authority	166.02	27.85	-	193.86	175.86	8.21	184.08	166.02	18.06	-	95	
	Lake Basin Development Authority	346.21	171.30	31.00	548.51	468.51	82.55	551.06	345.55	170.56	30.95	100	
	Ewaso Ng'iro North Development Authority	236.41	-	-	236.41	224.47	-	224.47	268.32	-	-	114	
	Ewaso Ng'iro South Development Authority	263.26	17.50	-	280.76	309.56	15.05	324.61	275.96	14.00	34.65	116	
	Tana River Development Authority	432.12	157.00	-	589.12	432.12	87.45	519.57	432.12	87.45	-	88	
	Kerio Vally Development Authority	242.38	166.43	28.57	437.38	242.38	171.12	413.50	275.11	108.51	29.88	95	

Parent Ministry	Name of the SAGA	Approved Budget FY 2024/25 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Ab-sorp-tion Rate (%)
State Department for Livestock	Kenya Animal Genetic Resource Centre	40.14	53.22	-	93.36	207.92	68.26	276.17	43.89	39.06	-	82.94	89
	Kenya Tsetse and Trypanosomiasis Eradication Council	25.82	45.08	12.90	83.80	62.85	-	62.85	18.17	34.46	10.17	62.80	75
	Veterinary Medicines Directorate Council	44.05	91.15	15.80	151.00	177.02	-	177.02	37.61	50.38	10.16	98.15	65
	Kenya Dairy Board	290.46	205.15	140.88	636.49	-	636.49	636.49	243.23	141.66	226.53	611.41	96
	Kenya Leather Development Council	152.00	60.54	30.80	243.34	16.86	227.34	244.20	151.80	60.54	30.56	242.90	100
	Kenya Veterinary Board	57.40	52.54	6.06	116.00	61.50	47.73	109.23	44.56	54.84	7.66	107.06	92
	Kenya Veterinary Vaccines Producing Institute	277.86	160.67	61.47	500.00	-	528.44	528.44	214.91	204.77	79.77	499.44	100
	National Employment Authority	145.73	238.82	27.66	412.21	-	192.75	192.75	145.07	224.70	27.65	397.41	96
	National Industrial Training Authority	741.47	1,027.49	703.04	2,472.00	1,545.31	745.36	2,290.67	666.90	1,070.04	450.04	2,186.98	88
State Department for Mining	National Mining Corporation	-	-	189.00	189.00	189.00	-	189.00	-	-	189.00	189.00	100
State Department for Water and Sanitation	1 Water Services Regulatory Board	209.85	215.90	224.25	650.00	-	517.84	517.84	209.85	215.90	220.25	646.00	99
	2 North Rift Valley Water works Development Agency	77.73	13.46	14.82	106.00	79.50	-	79.50	77.73	13.46	13.37	104.56	99
	3 Regional Centre on Ground Water Resources	76.39	5.41	4.90	86.70	65.03	-	65.03	76.39	5.41	3.94	85.74	99
	4 Coast Water Works Development Agency	208.32	178.31	1,041.77	1,428.40	975.19	963.75	1,938.95	196.38	57.35	910.74	1,164.47	82
	5 Tana Water Works Development Agency	252.34	110.18	12.89	250.40	127.80	-	127.80	250.40	-	-	250.40	100
	6 Water Resources Authority	1,020.84	462.80	297.36	1,781.00	48.00	1,046.54	1,094.54	1,020.84	106.84	106.03	1,233.70	69
	7 Kenya Water Institute	233.21	159.93	35.15	428.30	223.30	278.40	501.70	267.01	183.83	71.51	522.34	122
	8 Tanathi Water Works Development Agency	124.80	-	-	124.80	78.60	-	78.60	124.80	-	-	124.80	100
	9 Lake Victoria South Water Works Development Agency	183.60	-	-	183.60	113.60	-	113.60	183.60	-	-	183.60	100

Parent Ministry	Name of the SAGA	Approved Budget FY 2024/25 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Absorption Rate (%)
State Department for Cooperatives	10 Hydrologists Registration Board	19.07	15.33	5.60	40.00	40.00	-	40.00	19.07	15.33	5.60	40.00	100
	11 Athi Water Works Development Agency	248.84	23.16	-	272.00	204.00	-	204.00	248.84	23.16	-	272.00	100
	12 Lake Victoria North Water Works Development Agency	228.99	-	-	228.99	171.74	-	171.74	228.99	-	-	228.99	100
	13 Water Services Trust Fund	157.60	-	-	157.60	157.60	-	157.60	157.60	-	-	157.60	100
	14 Central Rift valley Water Works Development Agency	128.80	54.00	-	182.80	128.00	-	128.00	128.80	-	-	128.80	70
	15 Northern Water Works Development Agency	92.00	-	-	92.00	92.00	-	92.00	92.00	-	-	92.00	100
	Sacco Societies Regulatory Authority	293.99	235.27	189.74	719.00	-	-	667.94	287.07	217.48	131.03	635.58	88
	New Kenya Planters Cooperative Union 0 Headquarters	125.89	227.26	3,559.84	3,913.00	3,500.00	-	493.37	125.89	227.26	5,047.96	5,401.12	138
	GEO THERMAL DEVELOPMENT COMPANY	624.81	256.03	589.16	1,470.00	-	-	1,210.84	695.34	219.02	445.41	1,359.78	93
	RE REC	1,801.74	548.41	1,237.45	3,587.60	-	-	3,164.31	1,756.03	522.21	937.89	3,216.13	90
	KETRACO	1,670.17	3,439.83	-	5,110.00	-	-	3,247.87	1,286.72	1,357.59	-	2,644.32	52
	NUPEA	419.00	74.00	95.00	588.00	-	-	-	411.00	90.00	111.00	612.00	104
	1. Kenya School of Government	1,144.38	895.14	-	2,039.52	200.16	-	1,965.62	1,107.62	1,058.17	-	2,165.78	106
	National Irrigation Authority	409.31	287.66	-	696.97	388.97	-	307.90	408.39	288.48	-	696.87	100
	National Water Harvesting & Storage Authority	407.86	-	-	407.86	357.86	-	49.21	407.07	407.07	-	407.07	100
National Environment Complaint Committee	87.00	30.00	8.00	125.00	-	-	-	86.90	29.80	7.95	124.65	100	
National Environment Trust Fund	154.09	-	-	154.09	154.09	-	-	98.09	56.00	-	154.09	100	
National Environment Tribunal	51.00	7.00	1.00	59.00	-	-	-	51.00	6.99	1.00	58.99	100	
National Environment Management Authority	1,105.00	564.00	50.00	1,719.00	1,390.83	-	-	1,158.83	448.60	44.33	1,651.75	96	
Kenya Forestry Research Institute	1,370.00	144.37	96.63	1,611.00	1,535.00	-	71.89	1,321.93	187.10	97.86	1,606.89	100	
Kenya Forest Service.	6,326.00	1,154.44	161.56	7,642.00	3,468.00	-	3,791.67	6,372.96	1,232.95	34.27	7,640.18	100	

Parent Ministry	Name of the SAGA	Approved Budget FY 2024/25 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Ab-sorp-tion Rate (%)	
Statement Department for Public Health and Professional Standard	Counsellors Psychologist Board	7.14	2.00	20.86	30.00	33.81	-	33.81	0.91	-	20.19	21.10	70	
	Kenya Medical Practitioners Dentist Council	223.00	442.35	39.65	705.00	340.00	432.92	772.92	200.89	463.06	41.34	705.29	100	
	Kenya National Regulatory Authority	79.00	20.00	99.00	198.00	98.82	97.49	196.31	92.49	18.70	85.12	196.31	99	
	Physiotherapy Council Kenya	2.00	4.50	109.50	116.00	7.74	-	7.74	8.74	0.33	17.09	26.16	23	
	Nursing Council of Kenya	149.48	232.34	273.23	655.05	22.11	617.05	639.16	114.75	355.89	98.93	569.56	87	
	Pharmacy & Poisons Board	326.96	193.00	550.30	1,070.26	-	1,430.22	1,430.22	113.31	224.23	683.62	1,021.17	95	
	Tobacco Control Board	-	-	30.00	30.00	-	-	-	2.54	60.06	-	62.60	209	
	Kenya Medical Training College	4,895.83	3,072.60	1,093.26	9,061.69	5,021.00	4,040.00	9,061.00	5,016.31	3,629.94	3,629.94	12,276.18	135	
	Kenya Institute of Primate Research	239.41	39.68	293.00	572.09	-	-	-	200.00	80.00	293.05	573.05	100	
	Public Health Officers and Technicians Council	5.20	8.70	26.10	40.00	10.00	19.74	29.74	4.33	29.77	2.43	36.53	91	
	Clinical Officers Council	18.18	171.48	30.15	219.81	70.00	166.83	236.83	9.66	177.61	14.13	201.40	92	
	Kenya Health Human Resource Council	-	19.30	35.48	54.78	-	-	-	-	2.97	31.28	34.25	63	
	Kenya Health Profession Oversight Authority	48.95	43.48	73.37	165.79	200.03	4.15	204.18	44.85	43.48	123.50	211.84	128	
	Tobacco Control Fund	-	436.90	394.10	831.00	-	-	-	-	337.47	200.06	537.53	65	
	Occupation Therapy Council of Kenya	7.50	3.00	13.50	24.00	10.00	5.02	15.02	-	14.00	-	14.00	58	
	Kenya Medical Laboratory Technicians & Technologist Board (KMLTTB)	20.67	90.91	-	111.59	-	66.89	66.89	14.52	49.14	-	63.66	57	
	Health Records & Information Managers Board	-	-	-	-	-	-	-	-	-	-	-	-	-
	Kenya National Public Health Institute	1.14	-	32.50	33.64	25.23	-	25.23	-	-	-	24.68	24.68	73
	1 Engineers Board of Kenya	102.00	27.80	-	129.80	106.31	23.31	129.62	97.33	18.60	2.47	118.40	91	
	2.Kenya Engineering Technology Registration Board	17.58	41.50	5.12	64.20	39.53	-	39.53	1.20	40.72	4.46	46.37	72	

Parent Ministry	Name of the SAGA	Approved Budget FY 2024/25 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Absorption Rate (%)
	3.Kenya Rural Roads Authority	2,780.00	87.74	25,877.29	28,745.03	21,175.00	2,843.00	24,018.00	2,422.00	87.50	21,888.00	24,397.50	85
	4 Kenya Urban Roads Authority	1,300.00	742.00	7,174.18	9,216.18	7,094.65	-	7,094.65	1,465.95	346.89	7,198.44	9,011.28	98
	5.Kenya National Highways Authority	2,086.80	890.18	35,045.53	38,022.51	35,173.12	1,158.44	36,331.57	2,116.98	882.19	33,564.02	36,563.19	96
State Department for Internal Security and National Administration	National Cohesion and Integration Cohension	221.41	216.04	130.53	567.98	-	-	-	221.41	196.35	130.53	548.29	97
	National Authority for the Campaign Against Drug Abuse	502.39	412.59	53.07	968.06	-	-	-	502.39	398.45	53.07	953.92	99
	National Crime Research Centre	123.81	45.45	13.06	182.32	-	-	-	123.81	45.45	13.00	182.26	100
	Private Security Regulatory Authority	112.65	37.78	40.49	190.92	-	-	-	112.65	37.78	40.49	190.92	100
	Non-Governmental Coordination Board	147.63	37.59	7.76	192.98	-	-	-	147.63	37.31	7.76	192.70	100
State of Registrar of Political Parties	National Rainbow Coalition Kenya	4.29	-	-	4.29	-	-	-	-	4.29	-	4.29	100
	Party of Independent Candidate of Kenya	0.73	-	-	0.73	-	-	-	-	0.73	-	0.73	100
	Devolution Empowerment Party	11.47	-	-	11.47	-	-	-	-	11.47	-	11.47	100
	Kenya National Congress	1.54	-	-	1.54	-	-	-	-	1.54	-	1.54	100
	Wiper Democratic Party	60.10	-	-	60.10	-	-	-	-	60.10	-	60.10	100
	Democratic Party of Kenya	4.56	-	-	4.56	-	-	-	-	4.56	-	4.56	100
	Party of National Unity	3.71	-	-	3.71	-	-	-	-	3.71	-	3.71	100
	United Democratic Alliance	480.29	-	-	480.29	-	-	-	-	480.29	-	480.29	100
	Kenya Social Congress	1.01	-	-	1.01	-	-	-	-	1.01	-	1.01	100
	Orange Democratic Movement	256.56	-	-	256.56	-	-	-	-	256.56	-	256.56	100
	Forum for Restoration of Democracy Kenya	21.52	-	-	21.52	-	-	-	-	21.52	-	21.52	100

Parent Ministry	Name of the SAGA	Approved Budget FY 2024/25 (Kshs)		Revised Budget Estimates (Kshs.)	Receipts (Kshs)		Expenditure (Kshs)		Total Expenditure	Ab-sorp-tion Rate (%)
	Progressive Party of Kenya	2.62	-	2.62	-	-	2.62	-	2.62	100
	Jubilee Party	112.53	-	112.53	-	-	112.53	-	112.53	100
	Maendeleo Democratic Party	0.48	-	0.48	-	-	0.48	-	0.48	100
	Kenya African Democratic Union0Asili	0.40	-	0.40	-	-	0.40	-	0.40	100
	Communist Party of Kenya	0.87	-	0.87	-	-	0.87	-	0.87	100
	Kenya African National Union	20.01	-	20.01	-	-	20.01	-	20.01	100
	Safina Party	2.61	-	2.61	-	-	2.61	-	2.61	100
	Chama Cha Uzalendo	3.27	-	3.27	-	-	3.27	-	3.27	100
	National Agenda Party of Kenya	1.86	-	1.86	-	-	1.86	-	1.86	100
	People's Empowerment Party	0.70	-	0.70	-	-	0.70	-	0.70	100
	People's Democratic Party	0.66	-	0.66	-	-	0.66	-	0.66	100
	United Democratic Movement	22.37	-	22.37	-	-	22.37	-	22.37	100
	Shirikisho Party	0.57	-	0.57	-	-	0.57	-	0.57	100
	United Party of Independence Alliance	7.59	-	7.59	-	-	7.59	-	7.59	100
	Federal Party of Kenya	1.05	-	1.05	-	-	1.05	-	1.05	100
	Muungano Party	5.61	-	5.61	-	-	5.61	-	5.61	100
	Chama Cha Mashinani	6.75	-	6.75	-	-	6.75	-	6.75	100
	Ubuntu People's Forum	1.66	-	1.66	-	-	1.66	-	1.66	100
	Amani National Congress	22.15	-	22.15	-	-	22.15	-	22.15	100
	United Democratic Party	4.47	-	4.47	-	-	4.47	-	4.47	100
	People's Trust Party	0.70	-	0.70	-	-	0.70	-	0.70	100

Parent Ministry	Name of the SAGA	Approved Budget FY 2024/25 (Kshs)		Revised Budget Estimates (Kshs.)	Receipts (Kshs)		Expenditure (Kshs)		Total Expenditure	Ab-sorption Rate (%)
	Maendeleo Chap Chap	10.55	-	10.55	-	-	10.55	-	10.55	100
	Movement for Democracy and Growth	8.16	-	8.16	-	-	8.16	-	8.16	100
	Justice and Freedom Party of Kenya	0.23	-	0.23	-	-	0.23	-	0.23	100
	Grand Dream Development Party	0.39	-	0.39	-	-	0.39	-	0.39	100
	United Progressive Alliance	7.22	-	7.22	-	-	7.22	-	7.22	100
	The Service Party	8.78	-	8.78	-	-	8.78	-	8.78	100
	National Ordinary People Empowerment	1.13	-	1.13	-	-	1.13	-	1.13	100
	National Reconstruction Alliance	2.83	-	2.83	-	-	2.83	-	2.83	100
	Democratic Action Party Kenya	26.33	-	26.33	-	-	26.33	-	26.33	100
	Chama Cha Kazi	5.44	-	5.44	-	-	5.44	-	5.44	100
	Tujibebe Wakenya Party	6.31	-	6.31	-	-	6.31	-	6.31	100
	Kenya Union Party	7.91	-	7.91	-	-	7.91	-	7.91	100
	Pamoja African Alliance	9.57	-	9.57	-	-	9.57	-	9.57	100
	Mabandilko Party of Kenya	0.53	-	0.53	-	-	0.53	-	0.53	100
	Green Thinking Action Party	0.48	-	0.48	-	-	0.48	-	0.48	100
	Administration (5%)	61.42	-	61.42	-	-	61.42	-	61.42	100
State Department for Lands and Physical Planning	Physical Planners Registration Board	-	2.00	2.00	1.00	1.00	-	1.00	1.00	50
	Land Surveyors Board	-	-	5.00	-	-	-	-	-	-
	Valuers Registration Board	-	3.00	3.00	-	-	-	-	-	-

Parent Ministry	Name of the SAGA	Approved Budget FY 2024/25 (Kshs)		Revised Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Ab-sorp-tion Rate (%)
State Department for Basic Education	Kenya National Commission for UNESCO & Common Wealth London	-	307.09	307.09	-	-	-	-	-	307.09	307.09	100
	Kenya Institute for Curriculum Development (KICD)	-	1,458.22	1,458.22	-	-	-	-	-	1,188.22	1,188.22	81
	School Equipment Production Unit (SEPU)	-	235.00	235.00	-	-	-	-	-	120.00	120.00	51
	Kenya Institute of Special Education (KISE)	-	622.90	622.90	-	-	-	-	-	552.90	552.90	89
	Kenya Education Management Institute (KEMI)	-	272.58	272.58	-	-	-	-	-	237.58	237.58	87
	Kibabii Teachers Training College	-	111.71	111.71	-	-	-	-	-	111.71	111.71	100
	Institute for Capacity Development of Teachers in Africa	-	80.00	80.00	-	-	-	-	-	80.00	80.00	100
	National ICT Innovation Centre	-	20.00	20.00	-	-	-	-	-	20.00	20.00	100
	Kagumo Teachers College	-	68.64	68.64	-	-	-	-	-	68.64	68.64	100
	Kenya Institute for the Blind	-	51.00	51.00	-	-	-	-	-	51.00	51.00	100
	Lugari Diploma Teachers Training College	-	51.34	51.34	-	-	-	-	-	51.34	51.34	100
	National Council for Nomadic Education in Kenya (NACONEK)	-	500.00	500.00	-	-	-	-	-	500.00	500.00	100
	Scouts Association	-	78.59	78.59	-	-	-	-	-	78.59	78.59	100
	Girl Guides Association	-	27.61	27.61	-	-	-	-	-	27.61	27.61	100
Jomo Kenyatta Foundation*	-	100.00	100.00	-	-	-	-	-	100.00	100.00	100	
State Department of Housing and Urban Development	Affordable Housing Board	7.78	147,246,434,207.78	377.83	73,198.72	4,764.87	77,963.59	7.33	102,595,776,707.33	370.14	102,595,777,084.80	70
State Department for Petroleum	1.National Oil Corporation of Kenya (NOCK)	446.91	1,578.40	1,498.01	4,913.00	3,719.06	8,632.06	346.82	225.73	1,171.92	1,744.47	50
State Department for Labour and Skills Development	National Employment Authority (NEA)	145.73	238.82	27.66	-	192.75	192.75	145.07	224.70	27.65	397.41	96
	National Industrial Training Authority (NITA)	741.47	1,027.49	703.04	1,545.31	745.36	2,290.67	666.90	1,070.04	450.04	2,186.98	88

Parent Ministry	Name of the SAGA	Approved Budget FY 2024/25 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Absorption Rate (%)
State Department for Cooperatives	Sacc0 Society Regulatory Authority	293.99	235.27	189.74	719.00	-	667.94	667.94	287.07	217.48	131.03	635.58	88
	New Kenya Planters Co-operative Union	125.89	227.26	3,559.84	3,913.00	3,500.00	493.37	3,993.37	125.89	227.26	5,047.96	5,401.12	138
State Department of Foreign Affairs	Foreign Service Academy	39.43	55.29	-	94.71	-	-	-	39.43	48.64	-	88.07	93
Total		196,940.51	147,246,546,690.00	190,786.86	147,246,934,292.37	338,503.08	217,534.73	550,440.21	186,572.88	102,595,875,899.91	186,929.13	102,596,249,401.92	70

Source: MDAs

Annex X: MDAs Pending Bills

Vote CODE	Ministry/ State Department/ Agency	Outstanding Balance as at 30th June 2025		
		Recurrent	Development	Total
		(Kshs.)	(Kshs.)	(Kshs.)
1011	Executive Office of the President - Nairobi Metropolitan Service (NMS)	1,132,311,657.00	2,256,509,202.00	3,388,820,859.00
1011	Executive Office of the President - HQ	12,954,276.00	3,563,490.00	16,517,766.00
1012	Office of the Deputy President	1,794,996,977.68		1,794,996,977.68
1015	State Department for Performance and Delivery Management	15,226,837.20		15,226,837.20
1016	State Department for Cabinet Affairs	6,901,173.78		6,901,173.78
1026	State Department for Internal Security & National Administration	816,710,345.52	49,511,188.00	866,221,533.52
1023	State Department for Correctional Services	766,526,252.96	729,530,799.26	1,496,057,052.22
1024	State Department for Immigration and Citizen Services	358,373,818.36	3,297,401.84	361,671,220.20
1025	National Police Service	13,056,044,083.78	312,758,633.90	13,368,802,717.68
1032	State Department for Devolution	592,283,204.40	16,864,590,766.33	17,456,873,970.73
1036	State Department for the ASALs and Regional Development		2,419,987,307.80	2,419,987,307.80
1041	Ministry of Defence	2,916,986,294.42		2,916,986,294.42
1053	State Department for Foreign Affairs	916,633,840.15		916,633,840.15
1054	State Department for Diaspora Affairs	166,946,108.00		166,946,108.00
1064	State Department for Vocational and Technical Training	9,944,931.64	2,348,381.20	12,293,312.84
1065	State Department for Higher Education and Research	48,675,809.58	2,331,321.00	51,007,130.58
1066	State Department for Basic Education	3,305,900.00	251,293,300.12	254,599,200.12
1071	The National Treasury	29,868,432,296.16	145,192,193.09	30,013,624,489.25
1072	State Department for Economic Planning	1,939,305.00		1,939,305.00
1082	State Department for Medical Services	453,412,864.95	14,017,522,014.98	14,470,934,879.93
1083	State Department for Public Health and Professional Standards			-
1092	State Department for Transport	6,053,353,979.00	12,279,677.70	6,065,633,656.70
1093	State Department for Shipping and Maritime Affairs	48,681,944.00	10,631,447.00	59,313,391.00
1095	State Department for Public Works	60,169,707.98	953,435,721.98	1,013,605,429.96
1094	State Department for Housing & Urban Development	10,506,542.00	1,295,068,320.15	1,305,574,862.15

Vote CODE	Ministry/ State Department/ Agency	Outstanding Balance as at 30th June 2025		
1109	State Department for Water & Sanitation	348,455,496.76	36,710,203.51	385,165,700.27
1331	State Department for Environment & Climate Change	82,971,411.70	584,889,931.26	667,861,342.96
1332	State Department for Forestry	1,147,490.75		1,147,490.75
1112	State Department for Lands and Physical Planning	463,114,168.96	5,235,110.00	468,349,278.96
1122	State Department for Information Communication Technology & Digital Economy	45,819,349.23	1,170,102,847.05	1,215,922,196.28
1123	State Department for Broadcasting & Telecommunications	904,640,420.14		904,640,420.14
1132	State Department for Sports	388,648,820.94	386,222,500.00	774,871,320.94
1134	State Department for Culture, The Arts and Heritage	58,977,401.13	-	58,977,401.13
1152	State Department for Energy		1,493,105.00	1,493,105.00
1162	State Department for Livestock Development	172,628,370.93	33,881,320.00	206,509,690.93
1169	State Department for Agriculture	354,740,518.33	4,238,089,068.00	4,592,829,586.33
1166	State Department for the Blue Economy and Fisheries	76,725,470.85	182,685,397.15	259,410,868.00
1173	State Department for Cooperatives	219,279,968.40		219,279,968.40
1174	State Department for Trade	56,227,015.42		56,227,015.42
1175	State Department for Industry	37,486,899.40		37,486,899.40
1176	State Department for Micro, Small and Medium Enterprises Development	53,101,423.25		53,101,423.25
1177	State Department for Investment Promotion	20,350,630.00	12,413,754.00	32,764,384.00
1184	State Department for Labour and Skills Development	36,315,119.30	33,124,129.32	69,439,248.62
1185	State Department for Social Protection and Senior Citizens Affairs	7,063,580.00		7,063,580.00
1192	State Department for Mining	41,915,049.29	30,803,040.25	72,718,089.54
1193	State Department for Petroleum	21,757,956.00	131,513,661.70	153,271,617.70
1202	State Department for Tourism	72,144,325.68	2,216,409.00	74,360,734.68
1203	State Department for Wildlife	2,715,223,731.00	204,008,402.87	2,919,232,133.87
1213	State Department for Public Service - NYS	14,274,312,957.20	-	14,274,312,957.20
1213	State Department for Public Service - HQ	176,785,217.11	-	176,785,217.11
1212	State Department for Gender and Affirmative Action	29,954,518.60	664,290.00	30,618,808.60
1135	State Department for Youth Affairs and Creative Economy	19,048,861.00	5,367,242.00	24,416,103.00
1221	State Department for East African Community	94,124,112.00		94,124,112.00

Vote CODE	Ministry/ State Department/ Agency	Outstanding Balance as at 30th June 2025		
1252	State Law Office and Department of Justice	79,151,952.45	6,074,880.00	85,226,832.45
1261	The Judiciary	20,579,372.00	210,221,270.00	230,800,642.00
1281	National Intelligence Services	1,012,597,599.40		1,012,597,599.40
1311	Registrar of Political Parties	317,420.71		317,420.71
2011	Kenyan National Commission on Human Rights	5,627,112.83		5,627,112.83
2021	National Land Commission	1,760,744,181.10		1,760,744,181.10
2031	Independent Electoral and Boundaries Commission	5,678,769,664.84		5,678,769,664.84
2041	Parliamentary Service Commission	66,033,752.51		66,033,752.51
2042	National Assembly	28,771,118.50		28,771,118.50
2043	Parliamentary Joint Services	1,115,489,214.89		1,115,489,214.89
2044	Senate			-
2061	Commission of Revenue Allocation	28,498,281.00		28,498,281.00
2071	Public Service Commission			-
2081	Salaries and Remuneration Commission	3,694,720.00		3,694,720.00
2091	Teachers Service Commission	2,488,323,341.34		2,488,323,341.34
2111	Auditor General			-
2121	Controller of Budget	5,474,336.77		5,474,336.77
2131	Commission of Administrative Justice	1,410,178.00		1,410,178.00
	GRAND TOTAL	82,139,867,671.00	39,458,138,940.00	121,598,006,611.00

Source: National Treasury and MDAs

Annex XI: Pending Bills for State Corporations/ State Owned Enterprises/ SAGAs as at 30th June 2025

Pending Bills as of 30 th June 2024/2025			
	Principal Amount	Penalties Interest	Total
Ministry of Agriculture and Livestock Development			
Agricultural Development Corporation	847,652,912.3	-	847,652,912.3
Agriculture and Food Authority	192,145,893	-	192,145,893
Bukura Agricultural College	102,743,226.53	-	102,743,226.53
Kenya Animal Genetic Resource Centre	68,080,951	-	68,080,951
Kenya Leather Development Council	119,952,029	-	119,952,029
Kenya Seed Company	1,365,244,560	-	1,365,244,560
Pest Control Products Board	6,011,939.92	-	6,011,939.92
Agro Chemical & Food Company	57,000,000	-	57,000,000
National Cereals and Produce Board	2,703,767,436.67	-	2,703,767,436.67
Nyayo Tea Zones Development Corporation	465,330,253.35	-	465,330,253.35
Pyrethrum Processing Company of Kenya Ltd	3,294,119,196	241,431,020	3,535,550,216
Tea Board of Kenya	14,085,568	-	14,085,568
TOTAL	9,236,133,965.77	241,431,020	9,477,564,985.77
	Principal Amount	Penalties Interest	Total
Ministry of Defense			
Kenya Meat Commission	160,914,974.05	-	160,914,974.05
Kenya Shipyards Limited	3,135,910,573.79	-	3,135,910,573.79
National Defence University-Kenya	33,668,113	-	33,668,113
TOTAL	3,330,493,660.84	-	3,330,493,660.84
	Principal Amount	Penalties Interest	Total
Ministry of East African Community (EAC), the ASALS and Regional Development			
Ewaso Ng'iro South Development Authority	294,484,302	-	294,484,302
Ewaso Ng'iro North Development Authority	876,501,995	16,956,000	893,457,995
Kerio Valley Development Authority	204,537,356.62	-	204,537,356.62
Lake Basin Development Authority	4,716,330,288.96	-	4,716,330,288.96
Tana and Athi Rivers Development Authority	167,524,785.04	-	167,524,785.04
TOTAL	6,259,378,727.62	16,956,000	6,276,334,727.62
	Principal Amount	Penalties Interest	Total
Ministry of Education			
Chuka University	383,407,543	-	383,407,543
Co-operative University of Kenya	68,103,844.55	-	68,103,844.55
Egerton University	7,924,083,536.79	-	7,924,083,536.79
Garissa University	184,240,376	-	184,240,376
Jaramogi Oginga Odinga University of Science & Technology	312,733,527.88	-	312,733,527.88
Jomo Kenyatta University of Agriculture and Technology	9,633,551,331.15	-	9,633,551,331.15
Karatina University	20,010,863.53	-	20,010,863.53
Kenya Institute of Special Education	6,424,555	-	6,424,555
Kenya National Examinations Council	2,288,822,080.66	-	2,288,822,080.66
Kenyatta University	13,208,269,344	-	13,208,269,344
Kibabii University	226,180,532	-	226,180,532
Kirinyaga University	3,879,000	-	3,879,000
Kisii University	871,398,200.55	-	871,398,200.55
Laikipia University	376,323,523.97	-	376,323,523.97
Maasai Mara University	904,273,234.69	-	904,273,234.69

Meru University of Science & Technology	107,689,503	-	107,689,503
Moi University	9,306,932,825	-	9,306,932,825
Muranga University of Technology	829,593,870	-	829,593,870
South Eastern Kenya University	440,124,821.1	-	440,124,821.1
Taita Taveta University	332,667,854.07	-	332,667,854.07
Technical University of Kenya	9,861,330,514.27	-	9,861,330,514.27
Tom Mboya University	909,644,489.4	-	909,644,489.4
University of Eldoret	497,532,153.86	-	497,532,153.86
University of Kabianga	528,267,541.42	-	528,267,541.42
University of Nairobi	13,550,157,218.44	-	13,550,157,218.44
Jomo Kenyatta Foundation	667,051,599.34	-	667,051,599.34
Kenya Literature Bureau	218,971,873.34	-	218,971,873.34
Eldoret National Polytechnic	485,557,095	-	485,557,095
Kisumu National Polytechnic	104,774,578	-	104,774,578
Kabete National Polytechnic	43,437,200	-	43,437,200
Kenya Education Management Institute	1,973,061	-	1,973,061
Sigalagala National Polytechnic	84,676,181	-	84,676,181
Meru National Polytechnic	24,398,002	-	24,398,002
TOTAL	74,406,481,874.01	-	74,406,481,874.01
	Principal Amount	Penalties Interest	Total
Ministry of Energy and Petroleum			
Geothermal Development Company	284,208,168	-	284,208,168
Kenya Electricity Transmission Company	24,059,287,380.98	-	24,059,287,380.98
Rural Electrification and Renewable Energy Corporation	13,588,909,000	-	13,588,909,000
Kenya Electricity Generating Company	80,787,789.26	45,087,192.47	125,874,981.73
Kenya Pipeline Company	708,302,324.7	-	708,302,324.7
Kenya Power and Lighting Company	17,498,749,088.5	-	17,498,749,088.5
National Oil Corporation of Kenya	7,801,262,971	1,004,668,104	8,805,931,075
Nuclear Power and Energy Agency	77,159,000	-	77,159,000
TOTAL	64,098,665,722.44	1,049,755,296.47	65,148,421,018.91
	Principal Amount	Penalties Interest	Total
Ministry of Environment, Climate Change and Forestry			
Kenya Forest Service	1,246,206,763.66	-	1,246,206,763.66
Kenya Forestry Research Institute	183,221,844.86	-	183,221,844.86
TOTAL	1,429,428,608.52	-	1,429,428,608.52
	Principal Amount	Penalties Interest	Total
Ministry of Health			
Kenya Medical Research Institute	597,000,000	1,450,000,000	2,047,000,000
Kenya Medical Supplies Authority	2,776,703,400.84	-	2,776,703,400.84
Kenya Medical Training College	895,628,580.2	-	895,628,580.2
Kenyatta National Hospital	2,790,608,618.67	-	2,790,608,618.67
Kenyatta University Teaching and Referral Hospital	2,348,042,635	-	2,348,042,635
Moi Teaching and Referral Hospital	1,715,588,675.62	-	1,715,588,675.62
National Hospital Insurance Fund	41,514,277,388	-	41,514,277,388
The Kenya BioVax Institute Limited	34,531,006	-	34,531,006
Kenya Health Professions Oversight Authority (KHPOA)	0,000	-	0,000
TOTAL	52,672,380,304.33	1,450,000,000	54,122,380,304.33
	Principal Amount	Penalties Interest	Total
Ministry of Trade, Investments and Industry			

Kenya Accreditation Service	2,791,304	-	2,791,304
Kenya Industrial Property Institute	464,000	-	464,000
Kenya Industrial Research and Development Institute	809,957,503	-	809,957,503
East African Portland Cement Company	7,549,511,397.12	-	7,549,511,397.12
Numerical Machining Complex	67,104,145	-	67,104,145
Golf Hotel	63,515,138.47	-	63,515,138.47
Kenya Development Corporation	958,160,264.18	-	958,160,264.18
TOTAL	9,451,503,751.77	-	9,451,503,751.77
	Principal Amount	Penalties Interest	Total
Ministry of Information, Communications and the Digital Economy			
Kenya Broadcasting Corporation	3,700,181,006	-	3,700,181,006
Konza Technopolis Development Authority	62,584,104	-	62,584,104
Postal Corporation of Kenya	7,364,411,680.13	-	7,364,411,680.13
TOTAL	11,127,176,790.13	-	11,127,176,790.13
	Principal Amount	Penalties Interest	Total
Ministry of Interior and National Administration			
National Authority for Campaign Against Alcohol & Drug Abuse	20,112,988.81	-	20,112,988.81
NGOs Co-ordination Board	23,120,207.55	-	23,120,207.55
TOTAL	43,233,196.36	-	43,233,196.36
	Principal Amount	Penalties Interest	Total
Ministry of Labour and Social Protection			
National Council for Persons with Disabilities	18,559,482.5	-	18,559,482.5
TOTAL	18,559,482.5	-	18,559,482.5
	Principal Amount	Penalties Interest	Total
Ministry of Lands, Public Works, Housing and Urban Development			
National Construction Authority	714,198,417	-	714,198,417
TOTAL	714,198,417	-	714,198,417
	Principal Amount	Penalties Interest	Total
Ministry of Public Service, Human Capital Development and Special Programmes			
Kenya School of Government	1,071,380,544.95	-	1,071,380,544.95
Human Resource Management Professional Examination Board	11,310,495.01	-	11,310,495.01
TOTAL	1,082,691,039.96	-	1,082,691,039.96
	Principal Amount	Penalties Interest	Total
Ministry of Youth Affairs, Creative Economy and Sports			
Sports Kenya	496,298,096	-	496,298,096
TOTAL	496,298,096	-	496,298,096
	Principal Amount	Penalties Interest	Total
Ministry of Tourism and Wildlife			
Bomas of Kenya	302,843,327	-	302,843,327
Kenya Tourism Board	113,721,037	-	113,721,037
Kenya Utalii College	1,165,976,480.41	-	1,165,976,480.41
Kenya Wildlife Service	1,428,318,490	-	1,428,318,490
Tourism Fund	982,618,408.1	-	982,618,408.1
Tourism Regulatory Authority	12,723,042	-	12,723,042
TOTAL	4,006,200,784.51	-	4,006,200,784.51
	Principal Amount	Penalties Interest	Total
Ministry of Roads and Transport			
Kenya Civil Aviation Authority	656,569,160.86	-	656,569,160.86
Kenya National Highways Authority	64,716,247,138.5	7,818,313,631.16	72,534,560,769.66

Kenya Roads Board	0,000	0,000	0,000
Kenya Rural Roads Authority	38,264,038,780	12,348,119,073	50,612,157,853
Kenya Urban Roads Authority	9,157,050,615	387,893,674	9,544,944,289
Kenya Railways Corporation	7,561,727,941.85	-	7,561,727,941.85
Nairobi Metropolitan Area Transport Authority	1,462,380,408	754,530,480	2,216,910,888
TOTAL	121,818,014,044.21	21,308,856,858.16	143,126,870,902.37
	Principal Amount	Penalties Interest	Total
Ministry of Water, Sanitation and Irrigation			
Athi Water Works Development Agency	3,994,723,523.67	-	3,994,723,523.67
Kenya Water Institute	1,008,755,068.93	-	1,008,755,068.93
Lake Victoria North Water Works Development Agency	132,907,866.99	-	132,907,866.99
National Irrigation Authority	243,627,340.26	-	243,627,340.26
Tana Water Works Development Agency	1,285,862,504	-	1,285,862,504
Tanathi Water Works Development Agency	5,629,312,495	1,221,058,895.84	6,850,371,390.84
Water Resources Authority	1,446,642,123.77	-	1,446,642,123.77
North Rift Valley Water Works Development Agency	48,227,663.72	-	48,227,663.72
Regional Center on Ground Water Resources Education Training and Research	31,683,135	-	31,683,135
TOTAL	1,3821,741,721.34	1,221,058,895.84	15,042,800,617.18
	Principal Amount	Penalties Interest	Total
Office of the Attorney General			
Council for Legal Education	2,436,057.16	-	2,436,057.16
Kenya School of Law	246,899,511	-	2,468,99,511
TOTAL	249,335,568.16	-	249,335,568.16
	Principal Amount	Penalties Interest	Total
The National Treasury			
Capital Markets Authority	36,782,833	-	36,782,833
Kenya Revenue Authority	4,432,991,869.19	-	4,432,991,869.19
Unclaimed Financial Assets Authority	114,165,324	-	114,165,324
Registration of Certified Public Secretaries Board	42,000	-	42,000
Policy Holders Compensation Fund	2,457,790	-	2,457,790
Kenya Institute of Supplies Examination Board	35,025,289	-	35,025,289
TOTAL	4,621,465,105.19	-	4,621,465,105.19
	Principal Amount	Penalties Interest	Total
Ministry of Co-operatives and Micro, Small & Medium Enterprises (MSME) Development			
Micro and Small Enterprise Authority	83,474,928	0,000	83,474,928
TOTAL	83,474,928	0,000	83,474,928
	Principal Amount	Penalties Interest	Total
Office of the Prime Cabinet Secretary & Ministry of Foreign Affairs and Diaspora Affairs			
	Principal Amount	Penalties Interest	Total
Ministry of Gender, Culture and Children Services			
National Museums of Kenya	3,114,599	-	3,114,599
Women Enterprise Fund	68,378,921	-	68,378,921
TOTAL	71,493,520	-	71,493,520
Grant Total	379,038,349,308.58	25,288,058,070.47	404,326,407,379.05

Source: National Treasury and MDAs

Annex XII: MDAs Development Expenditure by Sector

Sector	Original Gross Estimates (Kshs.)	Revised Gross Estimates I (Kshs.)	Revised Gross Estimates II (Kshs.)	Revised Gross Estimates III (Kshs.)	Original Net Estimates (Kshs.)	Revised Net Estimates III (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Revised Net Estimates III	% of Expenditure to Revised Gross Estimates
Agriculture, Rural and Urban Development	52,660,104,896	44,570,974,896	69,836,443,424	48,361,256,514	5,666,287,938	40,104,246,000	38,618,010,742	46,528,499,290	96	96
Energy, Infrastructure and Information Communication Technology	334,118,237,322	302,255,760,443	289,832,820,934	288,700,744,225	190,980,545,454	102,005,555,354	99,232,616,760	246,815,441,281	97	85
General Economics and Commercial Affairs	28,810,104,000	15,759,900,516	18,626,444,728	17,571,514,728	866,560,000	16,641,514,728	16,038,994,863	14,664,625,400	96	83
Health	40,450,713,334	32,028,033,334	32,007,200,745	30,945,796,413	11,351,333,334	23,693,796,413	20,432,280,965	25,594,686,349	86	83
Education	32,712,129,000	21,087,929,000	26,526,108,836	23,762,741,436	4,364,000,000	20,800,741,436	17,955,898,791	20,677,606,513	86	87
Governance, Justice, Law and Order	16,877,175,000	5,881,000,000	11,693,858,000	11,726,358,000	2,700,000,000	5,823,200,000	5,690,273,050	11,826,068,997	98	101
Public Administration and International Relations	135,296,241,164	125,342,097,959	113,945,846,351	115,053,463,811	22,447,635,612	103,288,863,730	101,168,801,037	108,970,122,264	98	95
National Security	1,534,000,000	1,534,000,000	3,534,000,000	3,534,000,000	1,534,000,000	-	-	3,512,324,360	-	99
Social Protection, Culture and Recreation	26,687,669,400	23,661,540,490	23,339,089,894	22,891,089,894	16,664,000,000	6,267,089,894	5,976,136,328	21,393,016,676	95	93
Environment Protection, Water and Natural Resources	77,189,536,186	69,044,976,186	48,691,747,312	50,436,613,917	30,894,000,000	32,713,913,917	29,969,025,464	45,473,959,262	92	90
Total	746,335,910,302	641,166,212,824	638,033,560,224	612,983,578,938	287,468,362,338	351,338,921,472	335,082,037,999	545,456,350,391	95	89

Source: National Treasury and MDAs

Annex XIII: MDAs Recurrent Expenditure by Sector

Sector	Original Gross Estimates (Kshs.)	Revised Gross Estimates I (Kshs.)	Revised Gross Estimates II (Kshs.)	Revised Gross Estimates III (Kshs.)	Original Net Estimates (Kshs.)	Revised Net Estimates III (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Revised Net Estimates III	% of Expenditure to Revised Gross Estimates
Agriculture, Rural and Urban Development	29,420,758,936	29,362,068,102	32,635,687,852	33,072,706,806	18,087,208,936	19,174,095,756	19,147,746,087	30,394,538,331	99.9	92
Energy, Infrastructure and Information Communication Technology	141,924,318,855	142,033,938,217	147,750,635,580	147,155,181,635	14,312,318,855	16,364,635,440	16,303,091,275	113,949,716,851	100	77
General Economics and Commercial Affairs	28,910,687,057	29,865,641,839	42,142,257,938	43,328,014,810	14,950,687,057	24,564,106,876	24,458,624,334	39,131,691,474	100	90
Health	86,720,429,508	86,828,272,190	104,069,711,145	104,244,641,029	56,323,429,508	70,170,770,174	69,927,552,470	75,560,613,752	100	72
Education	623,841,892,673	606,679,300,450	650,191,838,084	658,221,054,209	571,196,892,673	585,260,219,640	584,485,234,941	652,619,652,613	100	99
Governance, Justice, Law and Order	229,546,226,015	225,179,759,526	244,033,537,685	248,090,189,253	227,621,426,015	243,342,235,013	242,449,893,510	246,625,330,257	100	99
Public Administration and International Relations	195,904,440,353	176,439,325,148	196,904,452,454	205,059,212,688	177,037,765,998	185,559,667,816	182,146,956,963	184,504,650,996	98	90
National Security	217,903,817,170	217,769,061,938	231,822,388,044	234,822,388,044	212,471,417,170	230,866,661,938	230,814,412,338	232,265,876,012	100	99
Social Protection, Culture and Recreation	45,387,247,846	45,280,689,055	46,874,101,666	61,043,195,873	41,252,247,846	56,602,204,389	56,356,939,601	59,407,954,030	100	97
Environment Protection, Water and Natural Resources	32,536,779,902	32,152,183,538	34,037,416,471	34,925,433,912	15,195,879,902	16,691,233,912	16,567,586,009	32,486,321,029	99	93
Total	1,632,096,598,315	1,591,590,240,003	1,730,462,026,919	1,769,962,018,259	1,348,449,273,960	1,448,595,830,954	1,442,658,037,527	1,666,946,345,346	100	94

Source: National Treasury and MDAs

Annex XIV: MDAs Expenditure by Sector

Sector	Original Gross Estimates (Kshs.)	Revised Gross Estimates I (Kshs.)	Revised Gross Estimates II (Kshs.)	Revised Gross Estimates III (Kshs.)	Original Net Estimates (Kshs.)	Revised Net Estimates III (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Revised Net Estimates III	% of Expenditure to Revised Gross Estimates
Agriculture, Rural and Urban Development	82,080,863,832	73,933,042,998	102,472,131,276	81,433,963,320	23,753,496,874	59,278,341,756	57,765,756,829	76,923,037,621	97	94
Energy, Infrastructure and Information Communication Telecommunication	476,042,556,177	444,289,698,660	437,583,456,514	435,855,925,860	205,292,864,309	118,370,190,794	115,535,708,035	360,765,158,132	98	83
General Economics and Commercial Affairs	57,720,791,057	45,625,542,355	60,768,702,666	60,899,529,538	15,817,247,057	41,205,621,604	40,497,619,196	53,796,316,875	98	88
Health	127,171,142,842	118,856,305,524	136,076,911,890	135,190,437,442	67,674,762,842	93,864,566,587	90,359,833,435	101,155,300,101	96	75
Education	656,554,021,673	627,767,229,450	676,717,946,920	681,983,795,645	575,560,892,673	606,060,961,076	602,441,133,732	673,297,259,126	99	99
Governance, Justice, Law and Order	246,423,401,015	231,060,759,526	255,727,395,685	259,816,547,253	230,321,426,015	249,165,435,013	248,140,166,560	258,451,399,254	100	99
Public Administration and International Relations	331,200,681,517	301,781,423,107	310,850,298,805	320,112,676,499	199,485,401,610	288,848,531,546	283,315,758,000	293,474,773,260	98	92
National Security	219,437,817,170	219,303,061,938	235,356,388,044	238,356,388,044	214,005,417,170	230,866,661,938	230,814,412,338	235,778,200,372	100	99
Social Protection, Culture and Recreation	72,074,917,246	68,942,229,545	70,213,191,560	83,934,285,767	57,916,247,846	62,869,294,283	62,333,075,928	80,800,970,706	99	96
Environment Protection, Water and Natural Resources	109,726,316,088	101,197,159,724	82,729,163,783	85,362,047,829	46,089,879,902	49,405,147,829	46,536,611,474	77,960,280,291	94	91
MDAs Total	2,378,432,508,617	2,232,756,452,827	2,368,495,587,143	2,382,945,597,197	1,635,917,636,298	1,799,934,752,426	1,777,740,075,526	2,212,402,695,737	99	93

Source: National Treasury and MDAs

Annex XV: Schedule of Domestic Debt Repayments, July 2024- June 2025

S/No	Date	Domestic Debt Principal Repayment			Domestic Debt Interest Payments			Total (B)	Total Repayments (A+B)
		Pre-1997 Debt	Treasury Bonds	Total (A)	Pre-1997 Interest	Interest on over-draft	T. Bond Interest		
1	24-Jul-24						20,589,069,020.05	20,589,069,020.05	
2	31-Jul-24				42,380,444.75		42,380,444.75	42,380,444.75	
3	13-Aug-24					758,402,997.85	758,402,997.85	758,402,997.85	
4	19-Aug-24						73,638,160,466.50	73,638,160,466.50	
5	12-Sep-24				42,378,087.75	596,320,149.40	638,698,237.15	638,698,237.15	
6	25-Sep-24						28,397,667,795.55	28,397,667,795.55	
7	26-Sep-24						34,957,483,460.80	34,957,483,460.80	
8	9-Oct-24					569,797,563.25	569,797,563.25	569,797,563.25	
9	24-Oct-24		31,952,450,000.00	31,952,450,000.00			15,000,000,000.00	46,952,450,000.00	
10	11-Nov-24						28,634,510,809.60	28,634,510,809.60	
11	11-Nov-24						17,595,333,397.00	17,595,333,397.00	
12	20-Nov-24		48,200,000.00	48,200,000.00	42,380,444.75		30,042,380,444.75	30,090,580,444.75	
13	28-Nov-24					488,108,425.70	488,108,425.70	488,108,425.70	
14	28-Nov-24		21,262,250,000.00	21,262,250,000.00			11,682,465,477.50	32,944,715,477.50	
15	10-Dec-24		8,506,500,000.00	8,506,500,000.00			41,771,527,640.80	50,278,027,640.80	
16	19-Dec-24		44,830,500,000.00	44,830,500,000.00				44,830,500,000.00	
17	24-Dec-24	555,000,000		555,000,000.00	83,393,778.40	591,928,539.15	675,322,317.55	1,230,322,317.55	
18	21-Jan-25						43,795,285,866.05	43,795,285,866.05	
19	23-Jan-25					479,333,516.20	479,333,516.20	479,333,516.20	
20	12-Feb-25					501,703,923.60	501,703,923.60	501,703,923.60	
21	17-Feb-25						46,966,185,571.00	46,966,185,571.00	
22	18-Feb-25		49,837,450,000.00	49,837,450,000.00			2,044,141,093.50	51,881,591,093.50	
23	21-Feb-25				41,082,446.00		41,082,446.00	41,082,446.00	
24	7-Mar-25						5,000,000,000.00	5,000,000,000.00	
25	12-Mar-25						30,000,000,000.00	30,000,000,000.00	
26	18-Mar-25						15,000,000,000.00	15,000,000,000.00	
27	19-Mar-25					490,118,860.90	490,118,860.90	490,118,860.90	
28	25-Mar-25				37,106,725.40		37,106,725.40	37,106,725.40	
29	3-Apr-25					735,338,035.65	735,338,035.65	735,338,035.65	
30	7-Apr-25		90,999,450,000.00	90,999,450,000.00				90,999,450,000.00	
31	8-Apr-25						22,294,551,118.70	22,294,551,118.70	

S/No	Date	Domestic Debt Principal Repayment			Domestic Debt Interest Payments				Total Repayments (A+B)
		Pre-1997 Debt	Treasury Bonds	Total (A)	Pre-1997 Interest	Interest on over-draft	T. Bond Interest	Total (B)	
32	22-Apr-25				41,082,446.00		17,111,638,655.50	17,152,721,101.50	17,152,721,101.50
33	29-Apr-25						9,963,152,000.00	9,963,152,000.00	9,963,152,000.00
34	5-May-25		65,000,000,000.00	65,000,000,000.00					65,000,000,000.00
35	6-May-25		4,619,550,000.00	4,619,550,000.00			26,554,906,505.00	26,554,906,505.00	31,174,456,505.00
36	12-May-25		27,693,900,000.00	27,693,900,000.00			21,585,284,526.50	21,585,284,526.50	49,279,184,526.50
37	13-May-25					747,171,709.20		747,171,709.20	747,171,709.20
38	19-May-25						9,096,594,266.60	9,096,594,266.60	9,096,594,266.60
39	30-May-25				39,757,205.80			39,757,205.80	39,757,205.80
40	5-Jun-25						20,008,807,408.00	20,008,807,408.00	20,008,807,408.00
41	11-Jun-25					767,259,651.15	22,000,000,000.00	22,767,259,651.15	22,767,259,651.15
42	17-Jun-25				41,082,446.00			41,082,446.00	41,082,446.00
43	24-Jun-25						15,000,000,000.00	15,000,000,000.00	15,000,000,000.00
44	27-Jun-25						15,677,314,782.95	15,677,314,782.95	15,677,314,782.95
45	30-Jun-25	555,000,000.00		555,000,000.00	39,757,205.80			39,757,205.80	594,757,205.80
46	30-Jun-25		14,230,893,691.00	14,230,893,691.00	41,013,333.65	718,425,702.55		759,439,036.20	14,990,332,727.20
Total		1,110,000,000.00	358,981,143,691.00	360,091,143,691.00	491,414,564.30	7,443,909,074.60	624,364,079,861.60	632,299,403,500.50	992,390,547,191.50

Source: National Treasury

*Excludes data on T-bill payments

End Notes: