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NATIONAL GOVERNMENT BUDGET IMPLEMENTATION REVIEW REPORT

FIRST THREE MONTHS
FY 2025/2026

NOVEMBER, 2025

REPUBLIC OF KENYA

Office of the Controller of Budget

THE NATIONAL ASSEMBLY
PAPERS LAID
DATE: 19 FEB 2026 DAY. Thurs
TABLED BY: Hon. George Mungara
CLERK-AT THE-TABLE: Modo Atabo

NATIONAL GOVERNMENT
BUDGET IMPLEMENTATION REVIEW REPORT

FIRST THREE MONTHS
FY 2025/2026

November, 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 of the 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 the foregoing, I am pleased to present the National Government Budget Implementation Review Report for the first quarter of FY 2025/26, covering the period from 1 July to 30 September 2025.

This report contains information on the approved budget, receipts into the Consolidated Fund and County Revenue Fund, the total funds released by vote and actual expenditure representing the absorption rate of the annual gross budget. 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 were generated from the approved budget and government statistical data annexed to the budget for FY 2025/26, as well as financial and non-financial budget data submitted by Ministries, Departments, and Agencies (MDAs), and the report for the Consolidated Fund Services (CFS).

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

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

FCPA Dr. Margaret Nyakang'o, CBS

CONTROLLER OF BUDGET

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LIST OF ABBREVIATIONS AND ACRONYMS

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

KIRDI	- Kenya Industrial Research and Development Institute
KNH	- Kenyatta National Hospital
Kshs	- Kenya Shillings
KSG	- Kenya School of Government
MDAs	- Ministries Departments and Agencies
MDACs	- Ministries, Departments, Agencies and Counties
MPARD	- Mombasa Port Area Road Development
MSME	- Micro, Small Medium Enterprises
MTEF	- Medium Term Expenditure Framework
MTP	- Medium Term Plan
NCPB	- National Cereals and Produce Board
NGBIRR	- National Government Budget Implementation Review Report
NGEC	- National Gender and Equality Commission
NIS	- National Intelligence Service
NLC	- National Land Commission
NMS	- Nairobi Metropolitan Services
NPSC	- National Police Service Commission
OCOB	- Office of the Controller of Budget
ODPP	- Office of the Director of Public Prosecutions
ORPP	- Office of the Registrar of Political Parties
PAIR	- Public Administration and International Relations
PDF	- Portable Document Format
PE	- Personnel Emoluments
PFM	- Public Finance Management
PPG	- Public and Publicly Guaranteed
PS	- Public Service Superannuation Scheme
RIVATEX	- Rift Valley Textile
RMNCAH	- Reproductive, Maternal, New-born Child, and Adolescent Health
SACCO	- Savings and Credit Cooperative Organisation or Society
SAGAs	- Semi-Autonomous Government Agencies
SAM	- Salaries, Allowances, and Miscellaneous
SC	- State Corporation
SDR	- Special Drawing Rights

SME	- Small and Medium Enterprises
SOE	- State-Owned Enterprise
SPCR	- Social Protection Culture and Recreation
Tn	- Trillion
TSC	- Teachers Service Commission
TVET	- Technical Vocational and Education Training
USA	- United States of America

EXECUTIVE SUMMARY

The first quarterly National Government Budget Implementation Review Report for FY 2025/26 covers the period from 1st July to 30th September 2025. The report has been prepared to comply with Article 228(6) of the Constitution and Section 9 of the Controller of Budget Act, Cap 429, which requires the Controller of Budget to submit quarterly budget implementation reports to Parliament for the National and County governments.

The National Government's gross budget for FY 2025/26 is Kshs.4.69 trillion, compared to Kshs.4.37 trillion for FY 2024/25. The gross budget comprises Kshs.744.84 billion for ministerial development expenditure, which accounts for 16 per cent of the gross national budget and 29 per cent of the annual gross ministerial budget of Kshs.2.55 trillion. Recurrent allocation comprised the ministerial recurrent allocation of Kshs.1.80 trillion (38 per cent of the gross national budget) and Consolidated Fund Services (CFS) at Kshs.2.14 trillion (46 per cent of the annual gross national budget).

During the reporting period, receipts into the Consolidated Fund totalled Kshs. 1.03 trillion, accounting for 23 per cent of the annual net estimates of Kshs.4.43 trillion, compared to 18 per cent (Kshs.776.89 billion) received in a similar period of FY 2024/25. The total amount issued from the Consolidated Fund to MDAs, CFS, and the Equitable Share to County Governments amounts to Kshs.1.02 trillion, representing 23 per cent of the annual net estimates of Kshs.4.43 trillion, compared to 18 per cent (Kshs.771.71 billion) recorded in a similar period of FY 2024/25. The exchequer issues comprised Kshs.43.31 billion (11 per cent) for ministerial development expenditure, Kshs.366.49 billion (25 per cent) for ministerial recurrent expenditure, Kshs.546.76 billion (26 per cent) to CFS and Kshs.66.13 billion (16 per cent) in equitable share to County governments.

The national government's total expenditure for FY 2025/26 amounted to Kshs.1.11 trillion, representing 24 per cent of the national government's annual gross estimates of Kshs.4.69 trillion compared to Kshs.823.78 billion (19 per cent) recorded in a similar FY 2024/25 period. This expenditure comprises ministerial development expenditure of Kshs.132.65 billion (with an absorption rate of 18 per cent), recurrent ministerial expenditure at Kshs.433.89 billion (absorption rate of 24 per cent) and CFS expenditure at Kshs.545.48 billion (an absorption rate of 25 per cent).

Development expenditure with the highest spending included Capital Transfers by the MDAs in subsidies, grants, or direct transfers to Semi-Autonomous Government Agencies (SAGAs) at Kshs.80.76 billion, representing 61 per cent of the gross development spending. Other major development expenditures included Construction and Civil Works at Kshs.32.56 billion and the Construction of Non-residential Buildings at Kshs.8.27 billion, representing 25 per cent and 6 per cent, respectively, of the gross development expenditure.

A review of the recurrent expenditure shows that Kshs.164.04 billion was spent on Compensation to Employees, representing 38 per cent of the gross recurrent expenditure by MDAs and 28 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.171.68 billion and subsidies Kshs.16.44 billion, representing 40 per cent and 4 per cent of the gross recurrent expenditure, respectively. Other expenses Implementation Status were Kshs.4.96 billion for travel, Kshs.9.20 billion for security operations and Kshs.5.90 billion for school examination invigilation.

In the first three months of FY 2025/26, the Controller of Budget identified issues that should be addressed to ensure seamless budget implementation not only in the current financial year but also for posterity. These

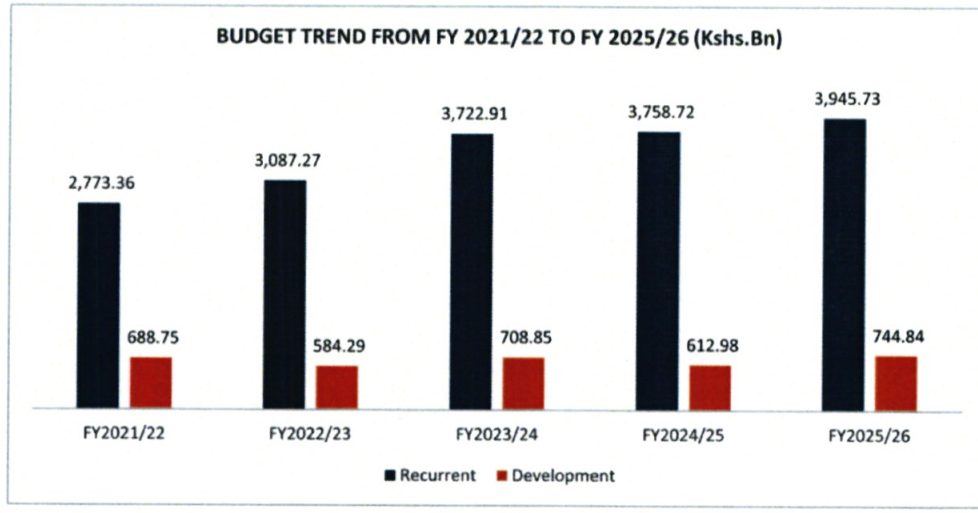
included the delay in uploading the procurement plan into the IFMIS system by MDAs, the transition from cash to accrual basis of Accounting, using Article 223 of the Constitution to fund government programmes and Public debt management.

To address the challenges, the Controller of Budget recommends that the Accounting Officers expedite the implementation of e-GPS as per the Circular by PPRA, in compliance with the Public Procurement and Disposal Act, Cap 412C (the Act), and directives issued by the National Treasury. This will ensure transparency, equity, and cost-effectiveness in the use of public resources, as well as the timely implementation of planned activities.

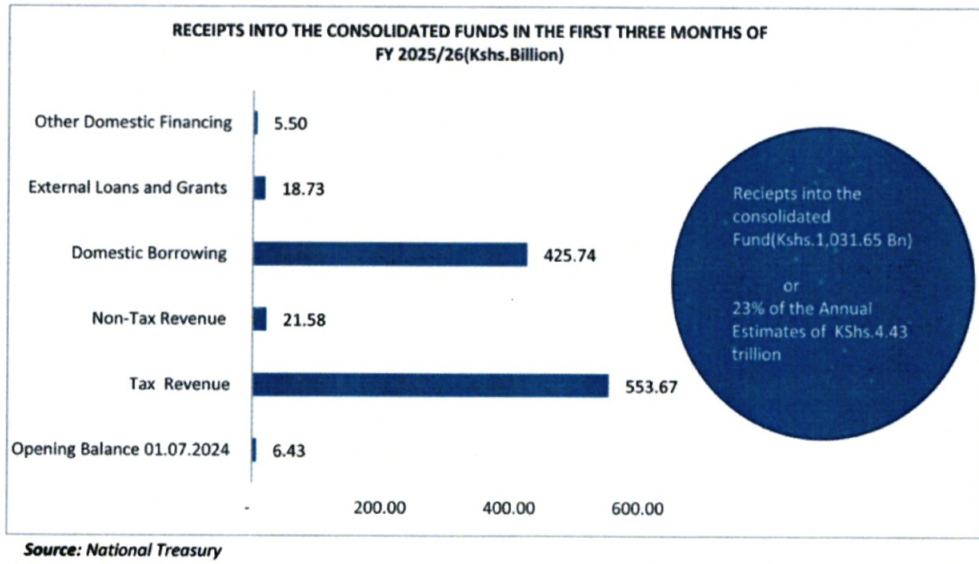
On the use of Article 223 of the Constitution, the Controller of Budget recommends adopting good planning, budget practices and sound expenditure management by prioritising all essential services and aligning them with operational realities during budget formulation and implementation.

To enhance fiscal impact and ensure debt sustainability, borrowing should be strictly aligned with development projects that have measurable economic and social returns. Recurrent expenditure should be contained through expenditure rationalisation, efficiency gains, and stronger public financial management controls.

KEY HIGHLIGHTS

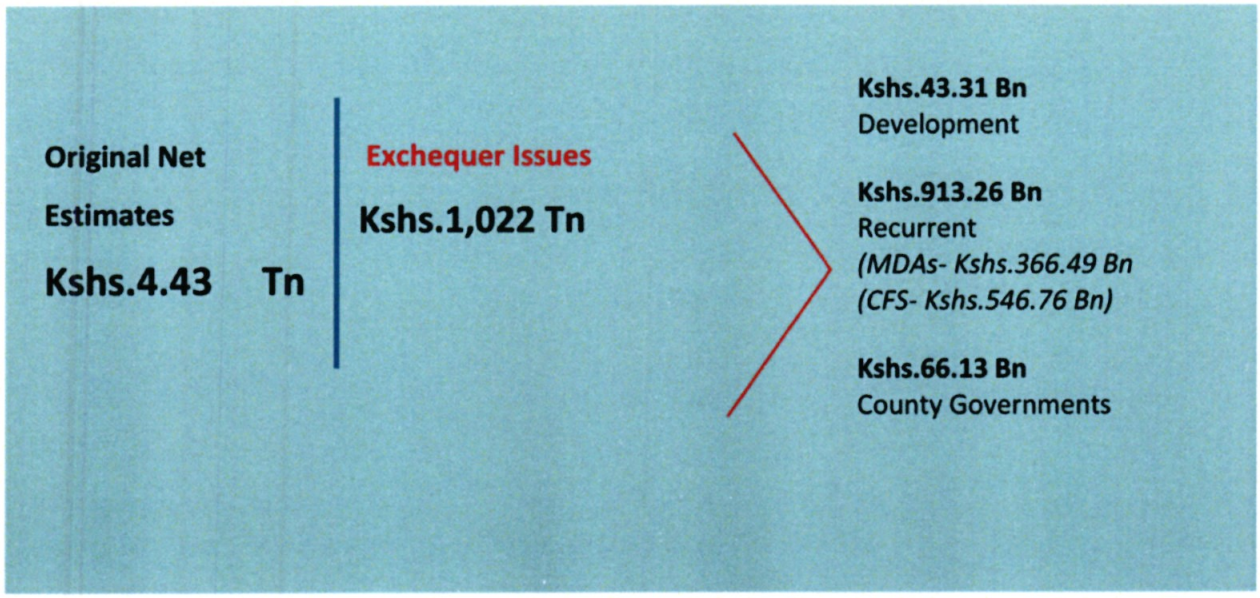


***Source:** National Treasury*



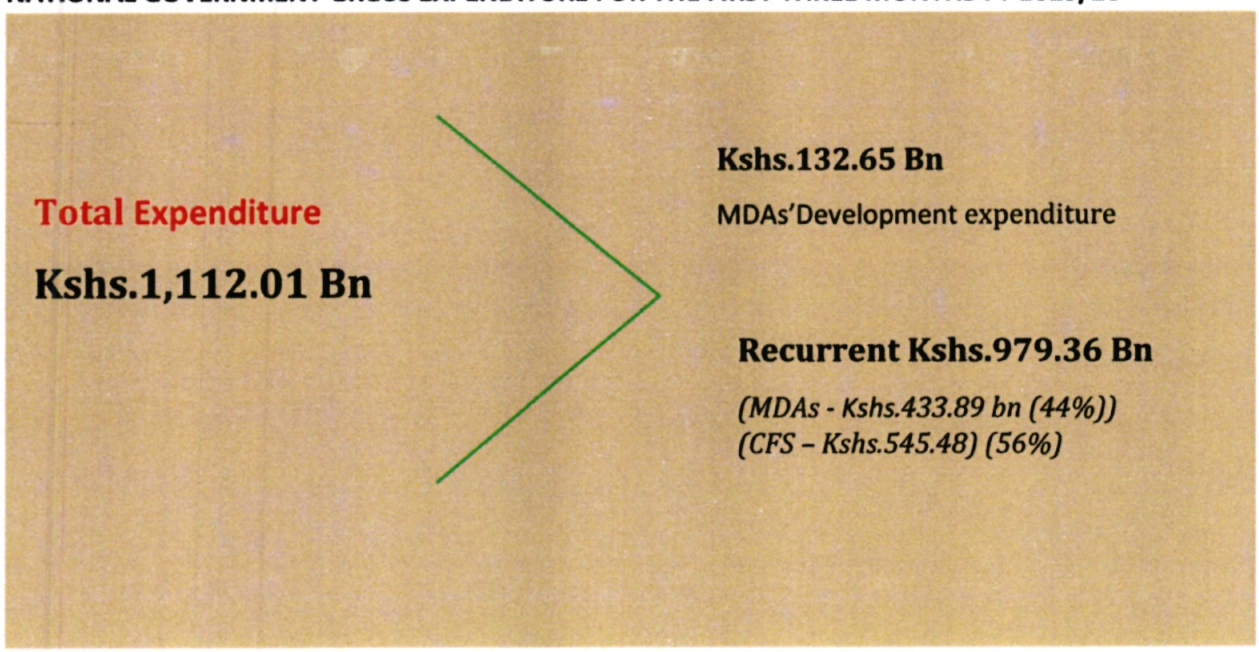
***Source:** National Treasury*

EXCHEQUER ISSUES APPROVED FROM THE CONSOLIDATED FUND IN THE FIRST THREE MONTHS OF FY 2025/26



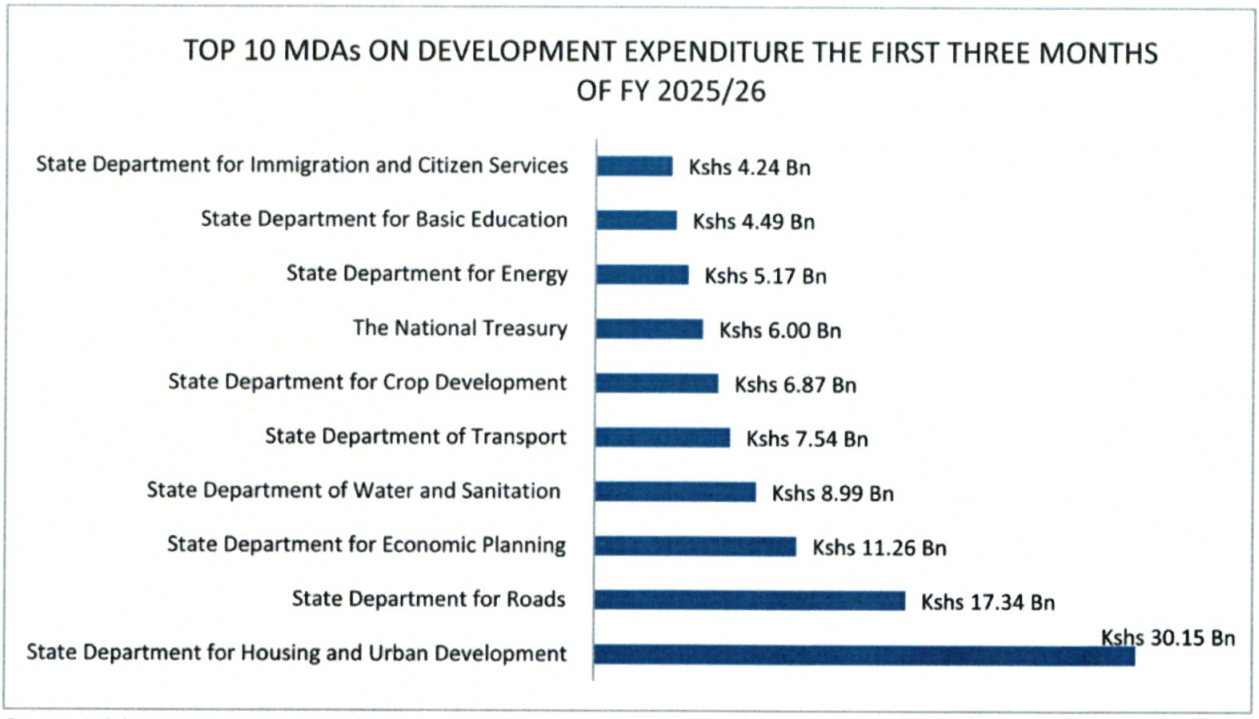
Source: *National Treasury*

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

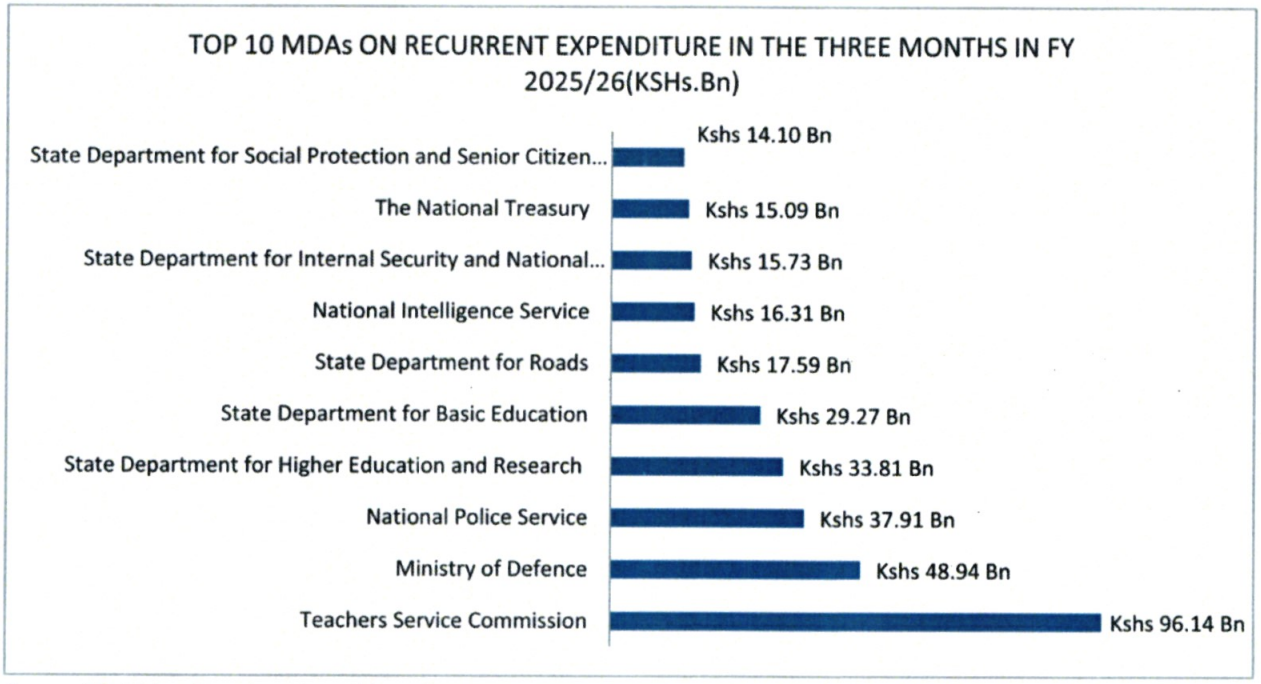


Source*: Ministries, Departments and Agencies*

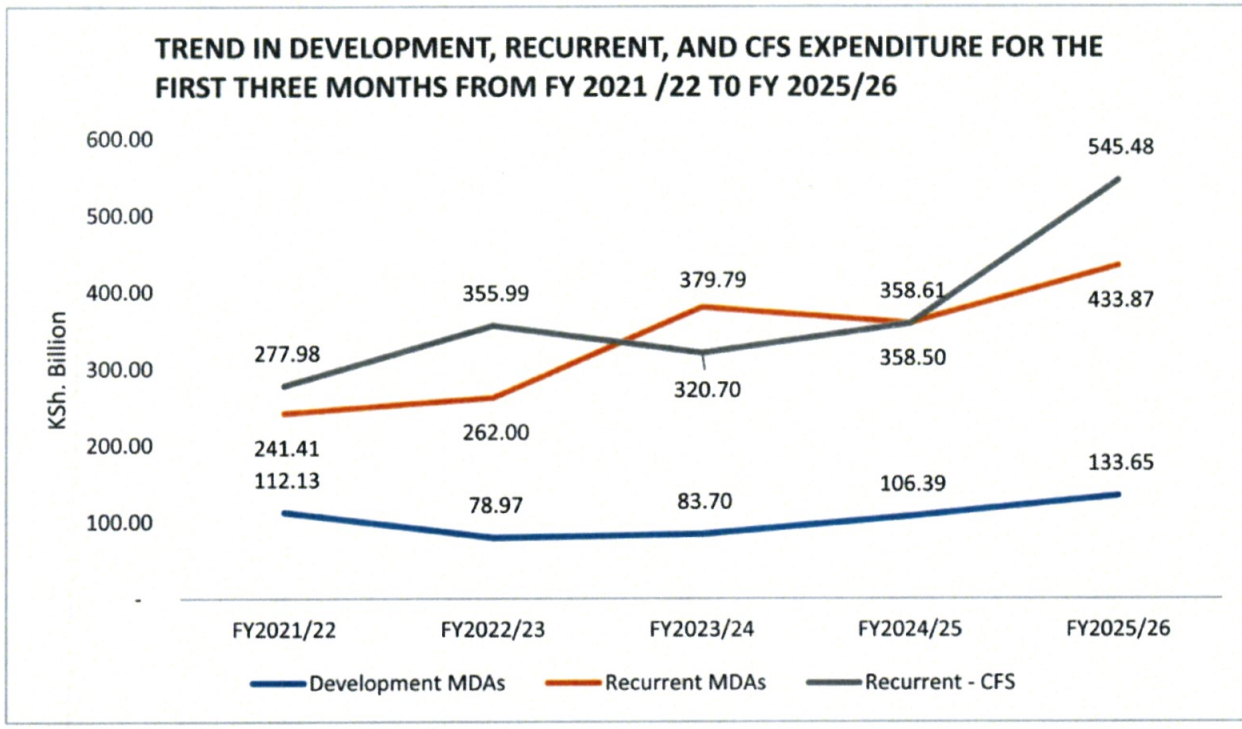
Expenditure exceeds the exchequer issued, which is due to Appropriations-in-Aid by MDAs not approved from the Consolidated Fund.



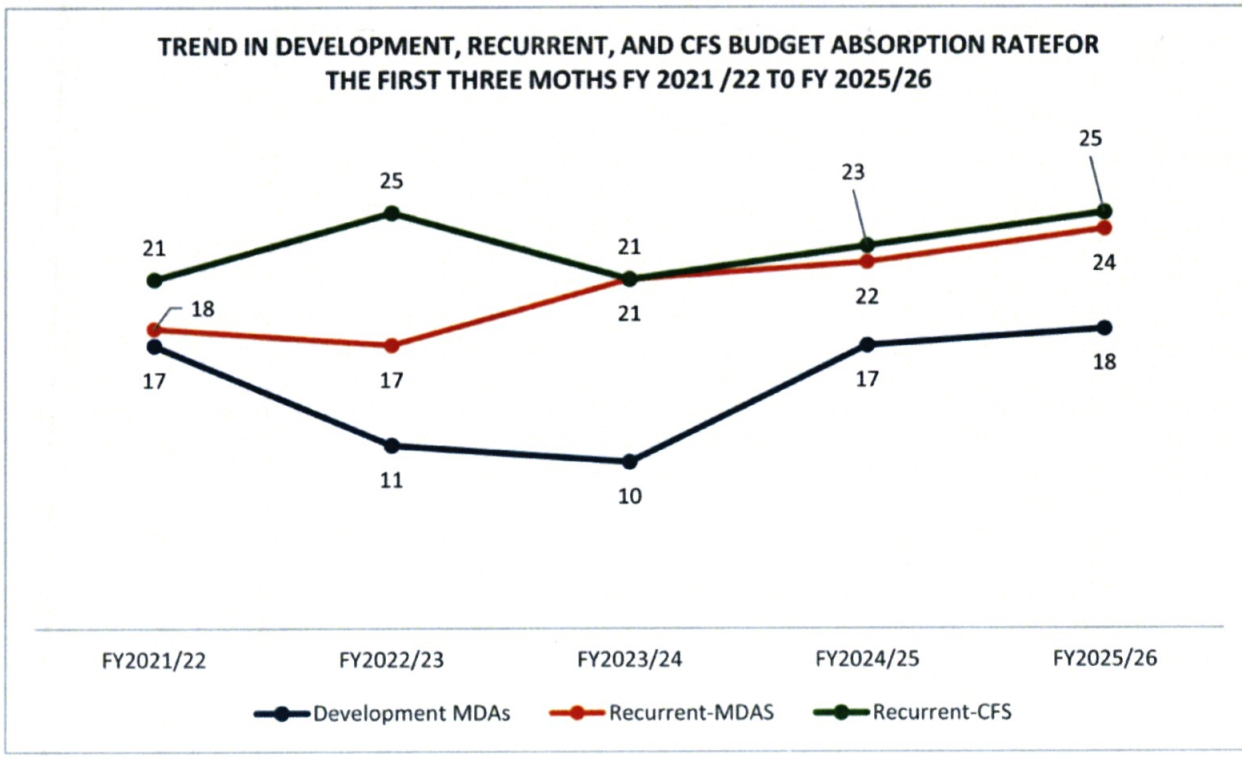
***Source**: Ministries, Departments and Agencies*



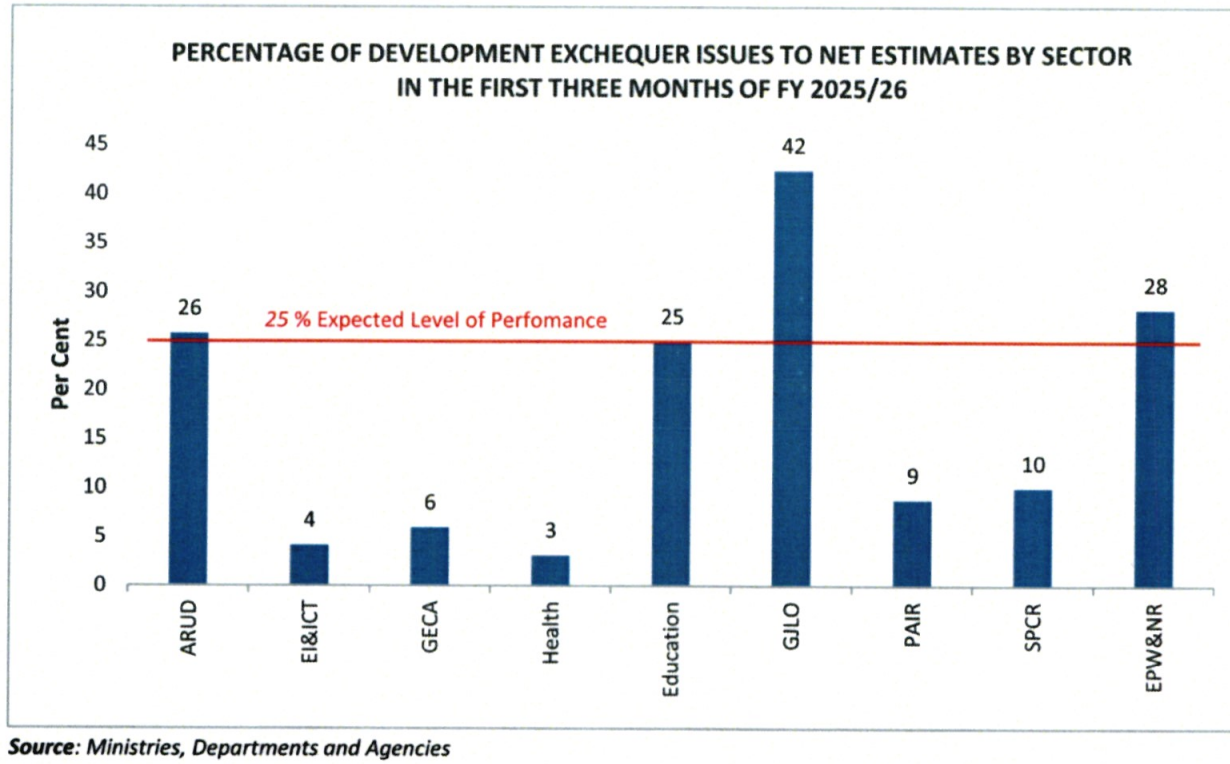
***Source**: Ministries, Departments and Agencies*



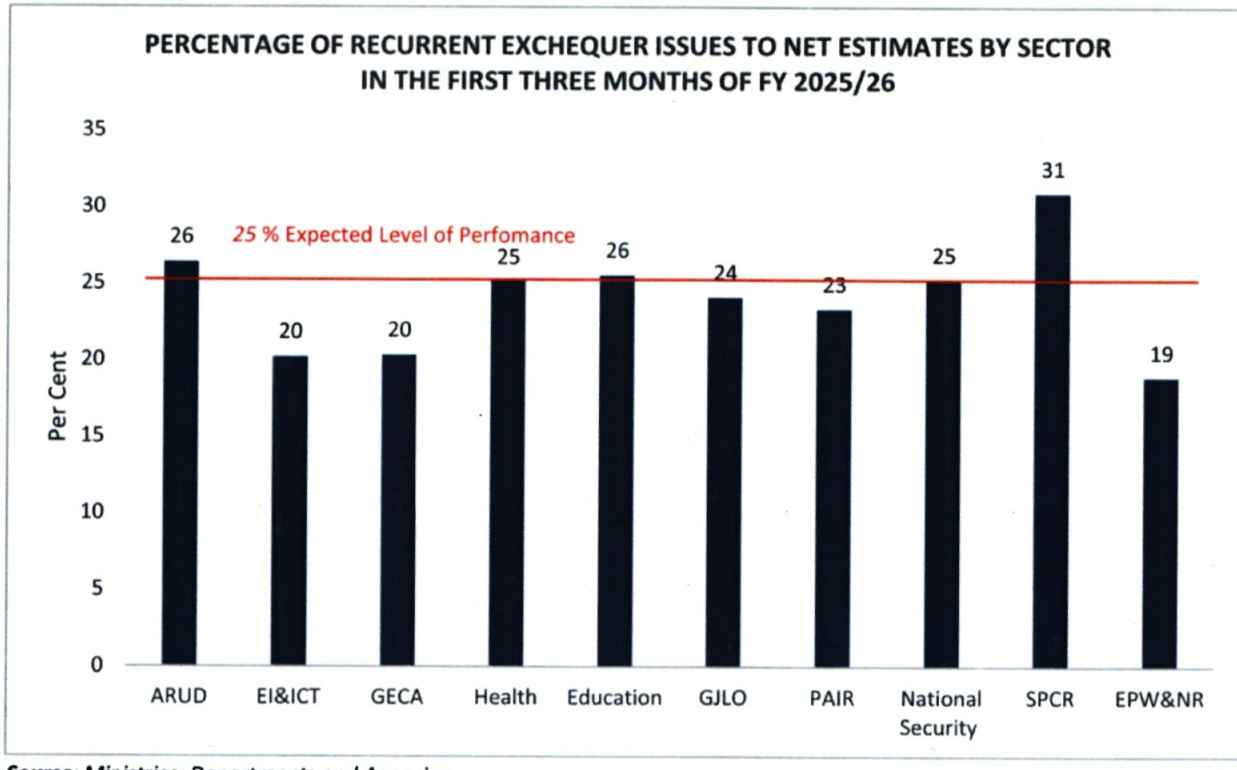
***Source**: Ministries, Departments and Agencies*



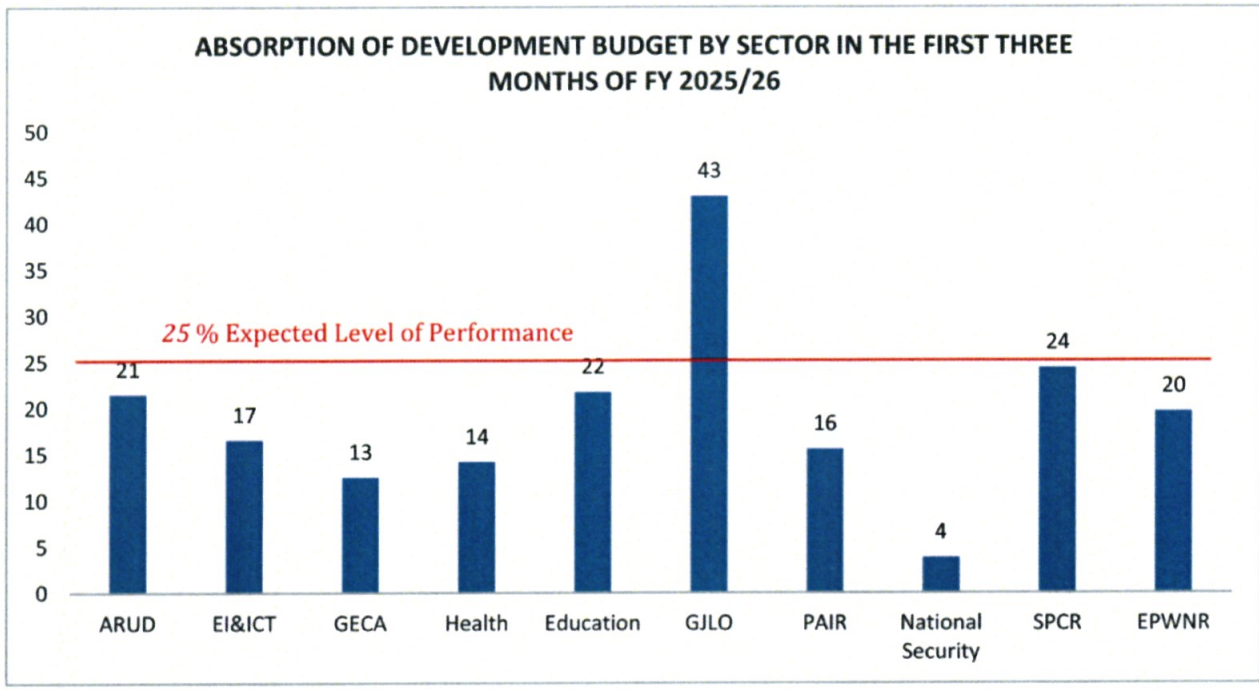
***Source**: Ministries, Departments and Agencies*



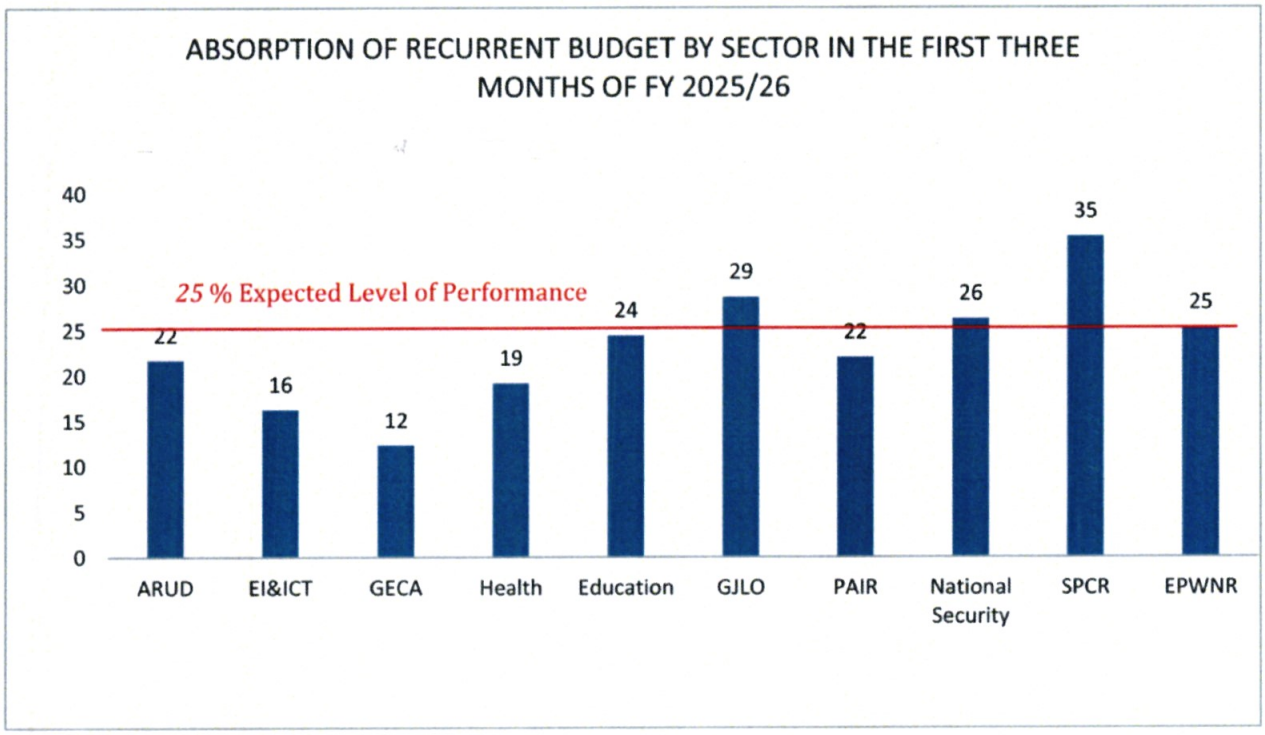
***Source**: Ministries, Departments and Agencies*



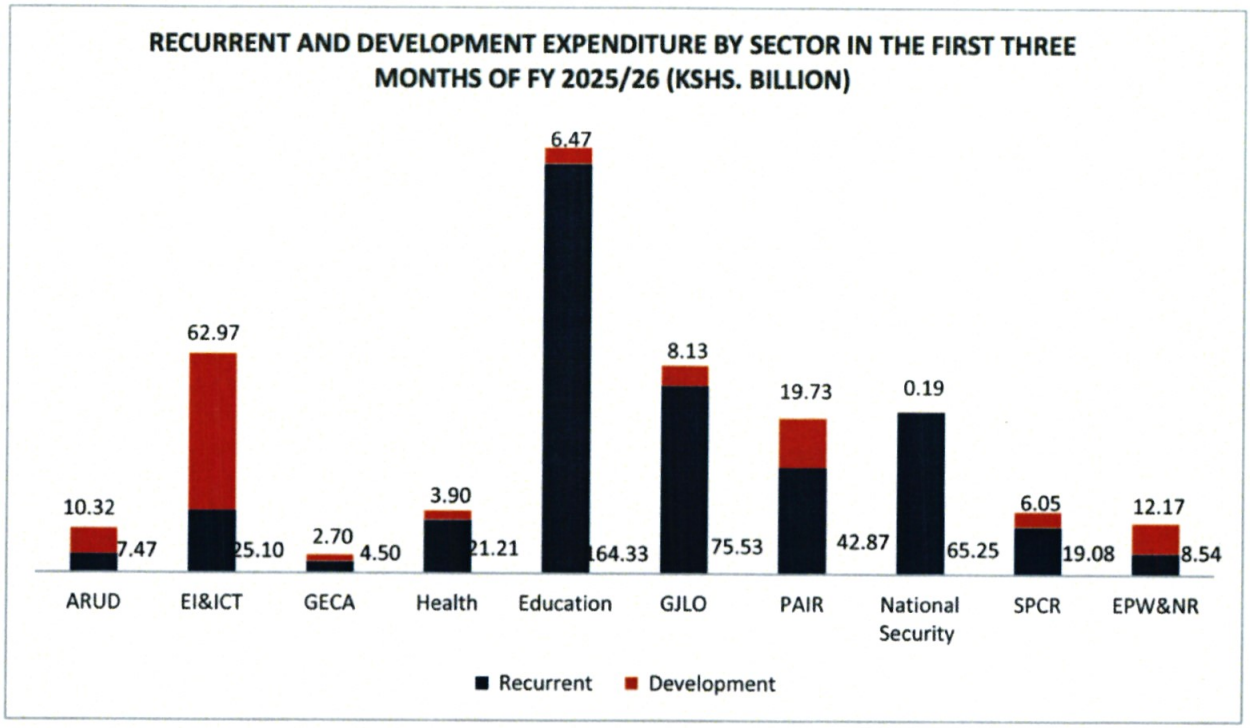
***Source**: Ministries, Departments and Agencies*



***Source**: Ministries, Departments and Agencies*



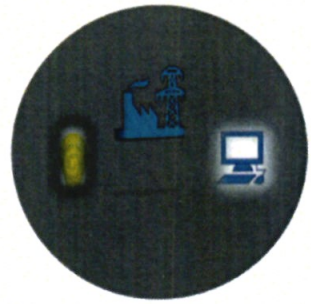
***Source**: Ministries, Departments and Agencies*



***Source**: Ministries, Departments and Agencies*

FY 2025/26 GROSS BUDGET BY SECTORS

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



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

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

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

Health ***Kshs.138.11 Bn***

Education ***Kshs.703.07 Bn***

National Security ***Kshs.253.77 Bn***

Governance, Justice, Law & Order ***Kshs.283.04 Bn***

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

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

1. INTRODUCTION

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

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

Chapter Three presents the overall budget performance of the national government, including performance under the CFS, MDAs' expenditure by economic classification, and the stock of Trade Payables (pending bills) for national government entities. Chapter Four presents the budget performance of the eighty-seven MDAs clustered into ten Sectors according to the United Nations Classification of Functions of Government, which is planned to support fiscal analysis by breaking down government fiscal statistics for comparability. It presents the approved budget referred to as the gross estimates, actual expenditure, which is further disaggregated into programme and sub-programmes performance 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.

It is noteworthy that through Executive Order No. 1 of 2025, repealing Executive Order No. 2 of 2023, the State Department for Performance and Delivery Management was dissolved, and an additional seven State Departments were established. They include the State Department for National Government Coordination, Science Research and Innovation, Public Investments and Assets Management, Special Programmes, Aviation and Aerospace Development, Children Services and Justice, Human Rights and Constitutional Affairs. As a result, the number of MDAs increased from eighty-one in FY 2024/25 to eighty-seven in FY 2025/26.

Chapter Five presents the key issues that were identified as hindering effective budget implementation and provides recommendations to address them. Chapter six 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 Trade Payables (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 the first three months of FY 2025/2026. The funds released went towards funding Consolidated Fund Services, ministerial development expenditure, recurrent expenditure, and transfers to the forty-seven counties.

2.2. Revenue Estimates and Receipts into the Consolidated Fund

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

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

2.2.1 Receipts into the Consolidated Fund

In the first three months of FY 2025/2026, receipts into the Consolidated Fund amounted to Kshs.1.03 trillion, representing 23 per cent of the net annual target, an increase compared to Kshs.776.89 billion (18 per cent of the annual target) recorded in a similar period of FY 2024/2025. The receipts comprised opening balances from the previous financial year (FY 2024/2025), Tax and Non-Tax Revenue, Domestic borrowing, External Loans and Grants, and Other Domestic Financing. Table 2.1 presents the statement of receipts for the Consolidated Fund's first three months of FY 2024/2025.

Table 2.1: Statement of Receipts into the Consolidated Fund

Receipts Category	Original Estimates FY 2025/26 (Kshs.)	Receipts as of 30th September 2025 (Kshs.)	Performance Against Annual Target (%)	*Contribution by Category (%)*	*Receipts as of 31st September 2024 (Kshs.)*	Change over Receipts as of September 2025	Movement (%)
Opening Balance 01.07.2024		6,427,596,936.91		1		1,165,472,645	*451.50*
Tax Revenue	2,627,062,211,976.26	553,665,226,730.20	21	54	2,475,063,919,892	525,553,241,423	*5.35*
Non-Tax Revenue	127,646,334,082.98	21,579,200,327.66	17	2	156,354,004,023	65,321,724,521	*(66.96)*
Domestic Borrowing	1,098,261,888,821.11	425,743,293,728.50	39	41	978,299,192,296	153,378,583,312	*177.58*
External Loans and Grants	569,809,081,748.00	18,731,467,897.22	3	2	593,502,523,564	27,131,258,374	*(30.96)*

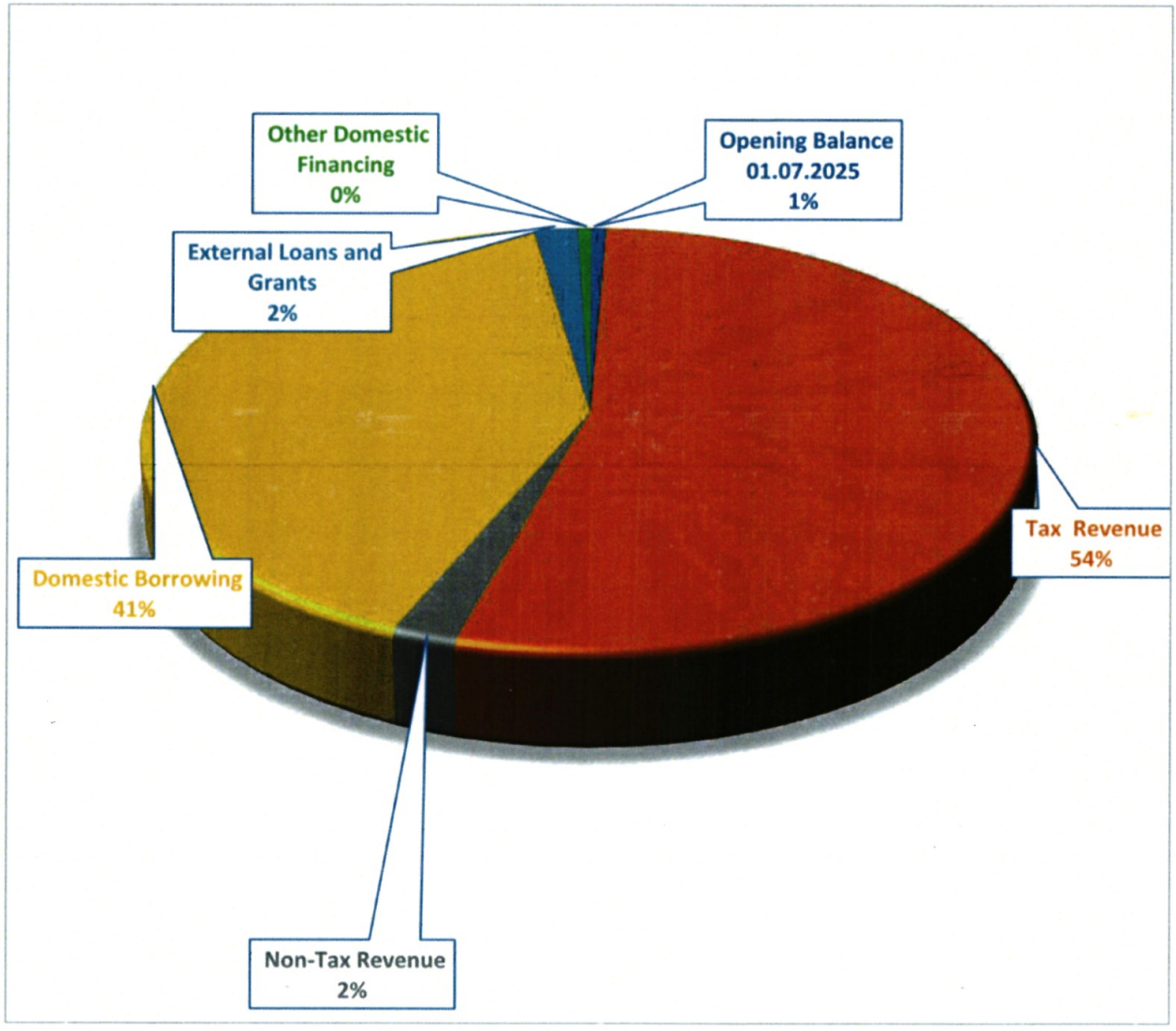
Receipts Category	Original Estimates FY 2025/26 (Kshs.)	Receipts as of 30th September 2025 (Kshs.)	Performance Against Annual Target (%)	*Contribution by Category (%)*	*Receipts as of 31st September 2024 (Kshs.)*	Change over Receipts as of September 2025	Movement (%)
Other Domestic Financing	10,795,343,839.00	5,504,417,400.10	51	1	4,686,909,550	4,339,503,752	*26.84*
Total	4,433,574,860,467.35	1,031,651,203,020.59*	23	100	4,207,906,549,325	776,889,784,027	32.79

***Source:** National Treasury*

**Includes Opening Balance*

As shown in Figure 2.1, the tax revenue contributed the highest proportion to total receipts, at 54 per cent.

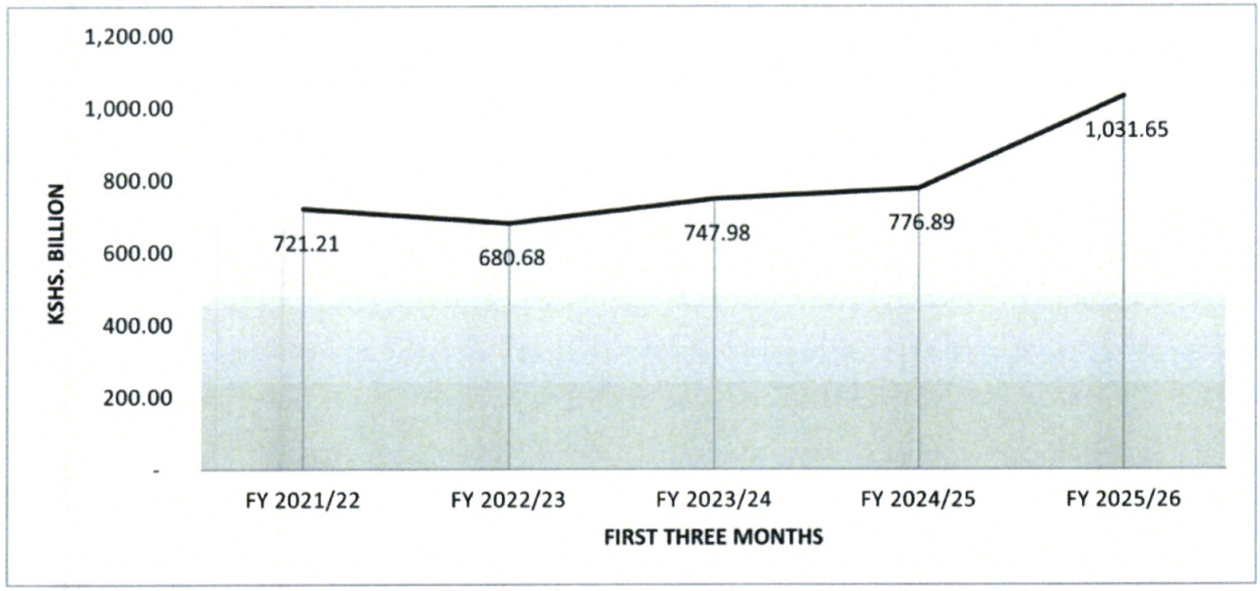
Figure 2.1: Contribution by Source into the Consolidated Fund



***Source:** National Treasury*

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

Figure 2.2: Receipts into the consolidated fund in the first three months of the financial years from FY 2021/2022 to FY 2025/2026



***Source:** National Treasury*

Figure 2.2 indicates that receipts into the consolidated fund grew by 33 per cent in the first three months of FY 2025/2026 compared to a similar period in the first three months of FY 2024/2025. This was attributed to increased domestic borrowing recording 178 per cent growth.

2.3. Net Exchequer Issues by the National Treasury

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

In the first three months of FY 2025/2026, net exchequer issues to National and County governments amounted to Kshs.1.02 trillion, representing 23 per cent of the revised annual net estimates, compared to Kshs.771.71 trillion (18 per cent) issued in a similar period FY 2024/2025.

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

Table 2.2: Summary of Exchequer Issues

Vote	First Three Months of FY 2025/2026				First Three Months of FY 2024/2025			
	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	% of Exch. Issues to Original Net Estimates	% of Exchequer issues to total Issues	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	% of Exch. Issues to Revised Net Estimates	% of Exchequer issues to Total Issues
Recurrent	3,611.48	913.26	25	90	3,445.78	*639.57*	19	83
: MDAs	1,470.45	366.49	*25*	*36*	*1,307.94*	*280.09*	*21*	*36*
: CFS	2,141.03	546.76	*26*	*53*	*2,137.84*	*359.48*	*17*	*47*
Development (MDAs)	407.10	43.31	11	4	351.29	*68.54*	20	9
Sub-Total	4,018.57	956.57	**24**	**94**	**3,797.07**	***708.11***	**19**	**92**

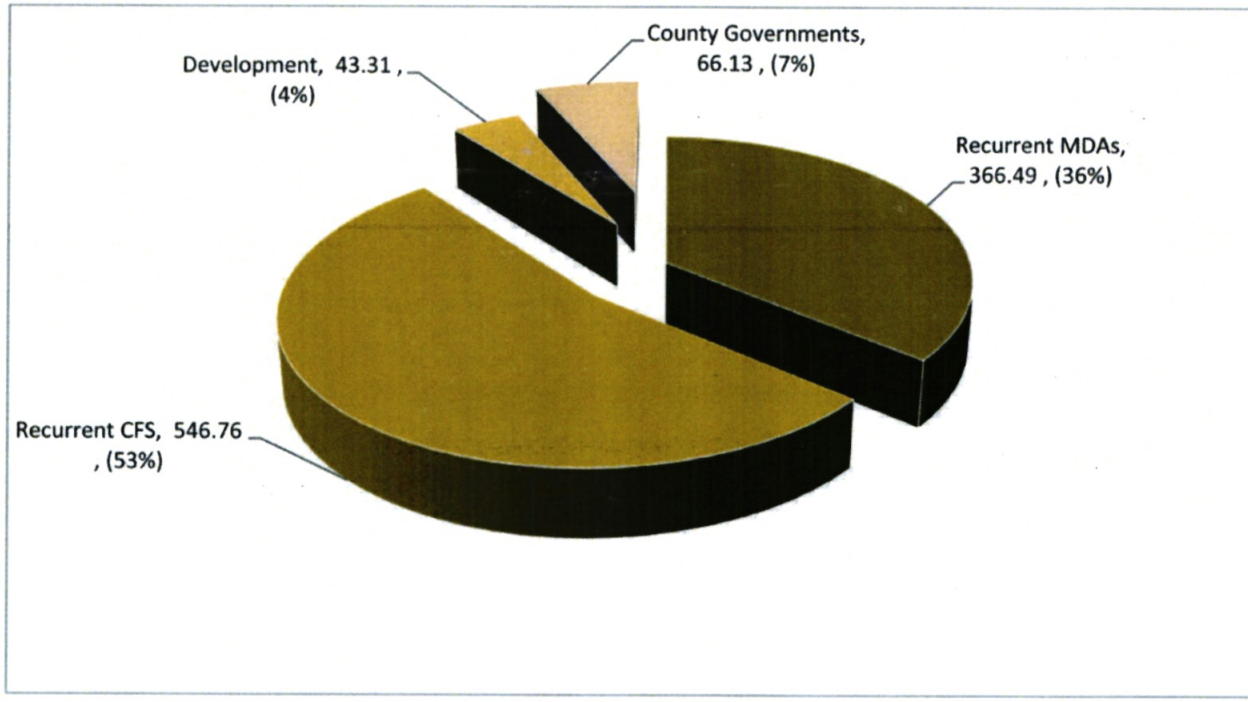
Vote	First Three Months of FY 2025/2026				First Three Months of FY 2024/2025			
	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	% of Exch. Issues to Original Net Estimates	% of Exchequer issues to total Issues	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	% of Exch. Issues to Revised Net Estimates	% of Exchequer issues to Total Issues
County Governments*	415.00	66.13	16	6	410.83	*63.60*	15	8
Total	4,433.57	1,022.70	23	100	4,207.91	*771.71*	18	100

***Source:** National Treasury & OCOB*

Analysis from Table 2.2 shows that the Recurrent vote received the highest percentage of exchequer issues to revised net estimates, at 25 per cent, while the Ministerial Development vote received the lowest, at 11 per cent.

CFS vote received the highest proportion of exchequer issues to the total issues at 26 per cent, while the ministerial development vote received the lowest at 11 per cent. Figure 2.3 illustrates the proportion of exchequer issues by major category in the first three months of FY 2025/2026.

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



***Source:** National Treasury*

2.4. Exchequer Issues by Sector.

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

The ten sectors are (i) Agriculture, Rural and Urban Development, (ii) Education (iii) Energy, Infrastructure, and Information Communications Technology, (iv) Environment Protection, Water and Natural Resources (v)

General Economic and Commercial Affairs (vi) Governance, Justice, Law and Order (vii) Health (viii) National Security (ix) Public Administration and International Relations and (x) Social Protection, Culture and Recreation.

In the first three months of FY 2025/2026, exchequer issues to MDAs amounted to Kshs.409.80 billion, representing 22 per cent of the original annual net estimates of Kshs.1.88 trillion compared to 21 per cent (Kshs.348.63 billion), recorded in a similar period FY 2024/2025. Table 2.3 summarises the sector's exchequer issues in the first three months of FY 2025/2026.

Table 2.3: Exchequer Issues by Sector

Sector	First Three Months of FY 2025/2026			First Three Months of FY 2024/2025		
	Original Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Original Net Estimates	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Revised Net Estimates
ARUD	59.13	15.33	26	56.23	14.30	25
EIICT	147.05	8.63	6	123.82	24.38	20
GECA	36.25	5.06	14	30.80	7.14	23
Health	93.55	19.32	21	77.11	10.90	14
Education	624.74	159.27	25	570.76	133.94	23
GJLO	269.34	66.47	25	226.27	48.06	21
PAIR	291.45	50.94	17	260.47	41.44	16
National Security	242.01	60.90	25	212.47	49.60	23
SPCR	57.50	17.56	31	48.14	10.94	23
EPWNR	56.54	6.34	11	53.13	7.94	15
Total	1,877.55	409.80	22	1,659.07	348.63	21

***Source:** National Treasury*

The Social Protection, Culture and Recreation Sector received the highest proportion of exchequer issues to revised net estimates at 31 per cent, which is attributed to high proportions of exchequer transfers to the State Department for Social Protection and Senior Citizen Affairs and the State Department for Gender and Affirmative Action at 36 per cent and 37 per cent, respectively.

2.4.1 Ministerial Development Exchequer Issues by Sector

In FY 2025/2026, gross allocation to the development budget was Kshs.744.84 billion, representing 29 per cent of the gross ministerial budget of Kshs.2.55 trillion, compared to Kshs.641.00 billion revised allocation in the first three months of FY 2024/2025. Further analysis shows that the development vote received 16 per cent of the gross national government budget of Kshs.4.69 trillion. Table 2.4 shows sectoral development gross estimates and exchequer issues in the first three months of FY 2025/2026.

Table 2.4: Sectoral Development Estimates and Exchequer Issues

Sector	First Three Months of FY 2025/2026			First Three Months of FY 2024/2025		
	Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Net Estimates	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Revised Net Estimates
ARUD	41,459.09	10,666.34	26	38.20	11.48	30
EIICT	130,796.38	5,349.05	4	109.40	21.93	20
GECA	15,994.97	944.04	6	14.89	5.25	35
Health	18,776.26	576.97	3	20.68	1.99	10
Education	23,703.05	5,906.61	25	16.72	7.87	47
GJLO	8,906.81	3,774.88	42	3.01	0.15	5
PAIR	116,981.04	10,267.33	9	102.89	11.86	12
National Security	1,000.00	100.00	10	-	-	-
SPCR	7,658.09	2,163.52	28	7.00	3.15	31
EPWNR	41,824.15	3,562.85	9	38.32	5.86	15
Total	407,099.84	43,311.60	11	351.13	68.54	20

Source: National Treasury

Total development exchequer issues in the period under review amount to Kshs.43.31 billion, representing 11 per cent of the annual net estimates, compared to 20 per cent (Kshs.68.54 billion) in a similar period of FY 2024/2025. Analysis of exchequer issues towards development expenditure by sector shows that the GJLO sector received the highest proportion of exchequer issues to net estimates at 42 per cent, attributed to the State Department for Internal Security and National Administration, which received 90 per cent of its development exchequer. In comparison, the Health sector received the lowest at 3 per cent. Table 2.5 presents development issues for the MDAs across each of the ten sectors during the first three months of FY 2025/26.

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

Sector and Respective Votes	Net Estimates (Kshs.Million)	Exchequer Issues (Kshs.Million)	% Exchequer Issues Net Estimates (Kshs. Million)
Agriculture, Rural and Urban Development			
State Department for Lands and Physical Planning	3,505.39	-	-
State Department for Livestock Development	4,076.06	665.81	16
State Department for Agriculture	29,114.81	7,963.13	27
State Department for the Blue Economy and Fisheries	4,206.73	2,037.40	48
National Land Commission	556.10	-	-
Sub-Total	**41,459.09**	**10,666.34**	**26**
Energy, Infrastructure and Information Communication Technology			
State Department for Roads	76,244.24	2,795.21	4
State Department of Transport	4,322.24	506.37	12
State Department for Shipping and Maritime Affairs	165.60	82.50	50

Sector and Respective Votes	Net Estimates (Kshs.Million)	Exchequer Issues (Kshs.Million)	% Exchequer Issues Net Estimates (Kshs. Million)
State Department for Housing and Urban Development	20,890.36	1,496.88	7
State Department for Public Works	703.00	2.26	-
State Department for Aviation and Aerospace Development	358.81	-	-
State Department for Information Communications Technology & Digital Economy	6,485.20	77.18	1
State Department for Broadcasting & Telecommunications	356.05	86.94	24
State Department for Energy	21,120.89	301.70	1
State Department for Petroleum	150.00	-	-
Sub-Total	**130,796.38**	**5,349.05**	**4**
General Economics and Commercial Affairs			
State Department for Trade	369.85	67.42	18
State Department for the ASALs and Regional Development	3,508.69	95.84	3
State Department for Industry	5,822.25	148.86	3
State Department for Micro, Small and Medium Enterprises Development	2,761.78	130.94	5
State Department for Investment Promotion	2,061.03	100.98	5
State Department for the East African Community	-	-	0
State Department for Cooperatives	1,471.38	400.00	27
Sub-Total	**15,994.97**	**944.04**	**6**
Health			
State Department for Medical Services	13,615.07	426.97	3%
State Department for Public Health and Professional Standards	5,161.19	150.00	3
Sub-Total	**18,776.26**	**576.97**	**3**
Education			
State Department for Vocational and Technical Training	2,109.62	678.78	32
State Department for Higher Education and Research	2,741.97	80.00	3
State Department for Basic Education	18,180.45	5,147.83	28
Teachers Service Commission	671.00	-	-
Sub-Total	**23,703.05**	**5,906.61**	**25**
Governance, Justice, Law and Order (GJLOS)			
State Department for Correctional Services	309.00	-	-
State Department for Immigration and Citizen Services	1,670.27	-	-
National Police Service	1,212.81	32.81	3
State Department for Internal Security and National Administration	3,965.78	3,562.25	90
The State Law Office	300.00	-	-
The Judiciary	1,152.94	179.83	16
Ethics and Anti-Corruption Commission	180.00	-	-
Office of the Director of Public Prosecutions	86.00	-	-
Independent Electoral and Boundaries Commission	30.00	-	-

Sector and Respective Votes	Net Estimates (Kshs.Million)	Exchequer Issues (Kshs.Million)	% Exchequer Issues Net Estimates (Kshs. Million)
Sub-Total	**8,906.81**	**3,774.88**	**42**
Public Administration and International Relations			
The Executive Office of the President	1,034.00	-	-
Office of the Deputy President	100.00	-	-
State House	894.91	-	-
State Department for National Government Coordination	22.00	-	-
State Department for Devolution	15,915.12	187.96	1
State Department for Special Programmes	165.60	-	-
State Department for Economic Planning	59,300.11	5,829.41	10
State Department for Public Investments and Assets Management	736.00	19.02	3
State Department for Foreign Affairs	2,346.40	1,154.15	49
The National Treasury	33,060.49	2,443.28	7
State Department for Public Service	1,511.41	581.10	38
Parliamentary Joint Services	1,565.00	52.40	3
Auditor General	330.00	-	-
Sub-Total	**116,981.04**	**10,267.33**	**9**
National Security			
Ministry of Defence	1,000.00	100.00	10
Sub-Total	**1,000.00**	**100.00**	**10**
Social Protection, Culture and Recreation			
State Department for Youth Affairs and Creative Economy	2,172.43	25.60	1
State Department for Sports	100.00	40.00	40
State Department for Culture and Heritage	56.98	-	-
State Department for Labour and Skills Development	768.60	54.35	7
State Department for Social Protection and Senior Citizen Affairs	187.13	34.58	18
State Department for Children Welfare Services	244.00	-	-
State Department for Gender and Affirmative Action	4,128.95	2,008.99	49
Sub-Total	**7,658.09**	**2,163.52**	**28**
Environment Protection, Water and Natural Resources			
State Department of Water and Sanitation	31,016.98	2,161.85	7
State Department for Irrigation	4,963.18	920.14	19
State Department for Environment & Climate Change	1,864.70	195.61	10
State Department for Forestry	2,336.04	192.99	8
State Department for Mining	267.17	-	-
State Department for Wildlife	1,376.08	92.25	7
Sub-Total	**41,824.15**	**3,562.85**	**9**
Grand Total	**407,099.84**	**43,311.60**	**11**

Source: *National Treasury*

2.4.2 Ministerial Recurrent Exchequer Issues by Sector

In FY 2025/2026, the gross ministerial recurrent budget amounted to Kshs.1.80 trillion, representing 71 per cent of the ministerial expenditure allocation, compared to the revised allocation of Kshs.1.59 trillion in the first three months of FY 2024/2025. Further analysis shows that recurrent ministerial expenditure allocation was 38 per cent of the gross national budget of Kshs.4.69 trillion. Table.2.6 shows the sectoral recurrent estimates and exchequer issues for the first three months of FY 2025/26.

Table 2.6: Sectoral Recurrent Estimates and Exchequer Issues

Name of the Sector	First three months of FY 2025/2026			First three months of FY 2024/2025		
	Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Net Estimates	Revised Net Estimates	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Revised Net Estimates
ARUD	17.67	4.66	26	18.03	2.82	16
EIICT	16.25	3.28	20	14.42	2.45	17
GECA	20.26	4.11	20	15.91	1.90	12
Health	74.78	18.75	25	56.43	8.91	16
Education	601.03	153.36	26	554.03	126.06	23
GJLO	260.43	62.69	24	223.25	47.91	21
PAIR	174.46	40.67	23	157.57	29.58	19
National Security	241.01	60.80	25	212.34	49.60	23
SPCR	49.84	15.39	31	41.15	8.79	21
EPWNR	14.71	2.76	19	14.81	2.08	14
Total	1,470.45	366.49	25	1,307.94	280.08	21

Source: *National Treasury and OCOB*

Total exchequer issues for recurrent ministerial expenditure in the first three months of FY 2025/2026 amount to Kshs.366.49 billion, representing 25 per cent of the annual net estimates, compared to 21 per cent (Kshs.280.09 billion) recorded in a similar period of FY 2024/2025.

A review of Ministerial recurrent exchequer issues shows that the SPCR sector received the highest percentage of exchequer issues at 31 per cent due to the disbursement of Kshs.10.58 billion (36 per cent of net estimates) for the State Department for Social Protection and Senior Citizen Affairs. In comparison, the Environment Protection, Water and Natural Resources sector received the lowest proportion at 19 per cent. Table 2.7 shows recurrent issues to the MDAs in each of the ten sectors during the first three months of FY 2025/2026.

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

Sector and Respective Votes	Original Estimates (Kshs.Million)	Exchequer Issues (Kshs.Million)	% Exchequer Issues to Approved Net Estimates
Agriculture, Rural and Urban Development			
State Department for Lands and Physical Planning	3,252.17	771.61	24
State Department for Livestock Development	2,728.71	589.47	22
State Department for Agriculture	6,006.31	1,496.11	25

Sector and Respective Votes	Original Estimates (Kshs.Million)	Exchequer Issues (Kshs.Million)	% Exchequer Issues to Approved Net Estimates
State Department for the Blue Economy and Fisheries	2,877.20	691.97	24
National Land Commission	2,803.23	1,113.13	40
Sub-Total	**17,667.62**	**4,662.28**	26
Energy, Infrastructure and ICT			
State Department for Roads	1,325.04	293.77	22
State Department of Transport	2,468.79	533.10	22
State Department for Shipping and Maritime Affairs	470.78	109.51	23
State Department for Housing and Urban Development	1,813.44	254.63	14
State Department for Public Works	2,153.32	471.05	22
State Department for Aviation and Aerospace Development	230.36	19.38	8
State Department for Information Communications Technology & Digital Economy	3,130.59	666.19	21
State Department for Broadcasting & Telecommunications	3,482.16	720.51	21
State Department for Energy	879.88	166.60	19
State Department for Petroleum	295.00	44.57	15
Sub-Total	**16,249.36**	**3,279.31**	20
General Economics and Commercial Affairs (GECA)			
State Department for Trade	2,342.47	637.18	27
State Department for the ASALs and Regional Development	6,595.08	1,837.65	28
State Department for Industry	2,711.77	766.71	28
State Department for Micro, Small and Medium Enterprises Development	1,437.21	326.57	23
State Department for Investment Promotion	709.44	153.41	22
State Department for the East African Community	1,034.73	111.93	11
State Department for Cooperatives	4,664.38	130.35	3
State Department for Tourism	760.96	147.51	19
Sub-Total	**20,256.03**	**4,111.32**	20
Health			
State Department for Medical Services	57,204.61	10,001.66	17
State Department for Public Health and Professional Standards	17,573.68	8,745.52	50
Sub-Total	**74,778.29**	**18,747.18**	25
Education			
State Department for Vocational and Technical Training	20,430.11	3,590.90	18
State Department for Higher Education and Research	86,164.03	33,793.74	39
State Department for Basic Education	108,054.10	27,342.87	25
State Department for Science, Innovation and Research	832.87	164.12	20
Teachers Service Commission	385,552.36	88,466.99	23
Total	**601,033.47**	**153,358.62**	26
Governance, Justice, Law and Order			
State Department for Correctional Services	37,832.70	8,319.25	22

Sector and Respective Votes	Original Estimates (Kshs.Million)	Exchequer Issues (Kshs.Million)	% Exchequer Issues to Approved Net Estimates
State Department for Immigration and Citizen Services	9,180.03	2,297.56	25
National Police Service	125,312.63	30,636.72	24
State Department for Internal Security and National Administration	31,734.47	10,238.50	32
The State Law Office	4,522.22	827.25	18
The State Department for Justice, Human Rights, and Constitutional Affairs	1,020.34	164.33	16
The Judiciary	24,871.35	5,770.08	23
Ethics and Anti-Corruption Commission	4,306.26	665.67	15
Office of the Director of Public Prosecutions	4,388.13	1,109.65	25
Office of the Registrar of Political Parties	2,486.99	607.76	24
Witness Protection Agency	841.21	269.18	32
Kenya National Commission on Human Rights	530.33	111.52	21
Independent Electoral and Boundaries Commission	9,302.35	876.24	9
Judicial Service Commission	842.41	176.09	21
National Police Service Commission	1,390.84	275.62	20
National Gender and Equality Commission	556.49	101.98	18
Independent Policing Oversight Authority	1,315.88	243.93	19
Sub-Total	**260.434.65**	**62,691.33**	24
Public Administration and International Relations			
The Executive Office of the President	4,520.30	718.86	16
Office of the Deputy President	2,968.83	1,335.68	45
Office of the Prime Cabinet Secretary	356.64	92.22	26
State Department for Parliamentary Affairs	363.51	80.97	22
State Department for Cabinet Affairs	228.72	36.73	16
State House	7,681.90	4,452.24	58
State Department for National Government Coordination	1,022.34	85.09	8
State Department for Devolution	1,331.23	338.62	25
State Department for Special Programmes	488.08	5.42	1
State Department for Economic Planning	3,393.42	729.82	22
State Department for Public Investments and Assets Management	2,832.40	338.87	12
State Department for Foreign Affairs	22,734.81	5,176.13	23
State Department for Diaspora Affairs	717.83	78.44	11
The National Treasury	48,499.59	11,253.70	23
State Department for Public Service	16,802.84	6,645.05	40
Parliamentary Service Commission	2,839.87	348.69	12
National Assembly	28,568.56	3,855.69	13
Parliamentary Joint Services	6,794.11	950.20	14
Senate	8,199.17	1,690.56	21

Sector and Respective Votes	Original Estimates (Kshs.Million)	Exchequer Issues (Kshs.Million)	% Exchequer Issues to Approved Net Estimates
The Commission on Revenue Allocation	370.01	38.63	10
Public Service Commission	3,546.68	596.91	17
Salaries and Remuneration Commission	751.72	100.24	13
Auditor General	7,952.03	1,464.18	18
Controller of Budget	826.09	127.81	15
The Commission on Administrative Justice	674.21	127.78	19
Sub-Total	**174,464.89**	**40,668.53**	**23**
National Security			
Ministry of Defence	189,561.65	42,842.97	23
National Intelligence Service	51,447.23	17,961.81	35
Sub-Total	**241,008.88**	**60,804.78**	**25**
Social Protection, Culture and Recreation			
State Department for Youth Affairs and Creative Economy	2,048.04	568.93	28
State Department for Sports	1,058.46	241.03	23
State Department for Culture and Heritage	2,137.87	444.02	21
State Department for Labour and Skills Development	1,615.11	391.99	24
State Department for Social Protection and Senior Citizen Affairs	29,029.75	10,577.21	36
State Department for Children Welfare Services	12,073.12	2,960.40	25
State Department for Gender and Affirmative Action	1,880.15	210.45	11
Sub-Total	**49,842.49**	**15,394.02**	**31**
Environment Protection, Water and Natural Resources			
State Department of Water and Sanitation	3,119.94	496.45	16
State Department for Irrigation	647.22	127.95	20
State Department for Environment & Climate Change	2,551.99	438.63	17
State Department for Forestry	3,982.17	972.07	24
State Department for Mining	613.41	113.73	19
State Department for Wildlife	3,799.50	626.87	16
Sub-Total	14,714.24	2,775.70	19
Grand Total	1,470,449.92	366,493.07	25

***Source:** National Treasury and OCOB*

2.4.3 Exchequer Issues to the Consolidated Fund Services

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

The allocation to CFS in FY 2025/2026 amounted to Kshs.2.14 trillion, representing 42 per cent of the gross national budget, compared to Kshs.2.11 trillion allocated in the first three months of FY 2024/2025. Table 2.8 shows the exchequer issues to CFS in the first three months of FY 2025/26.

Table 2.8: CFS Budgetary Allocation and Exchequer Issues

CFS Category	First Three Months of FY 2025/26			First Three Months of FY 2024/25		
	Original Net Estimates (Kshs. Billion)	Exchequer Issues (Kshs. Billion)	% of Exchequer to Net estimates	Revised Net Estimates (Kshs. Billion)	Exchequer Issues (Kshs. Billion)	% of Exchequer to Revised Net Estimates
Public Debt	1,901.39	509.59	27	1,910.48	326.72	17
Pensions and Gratuities	234.90	36.57	16	199.37	32.14	16
Salaries, Allowances & Miscellaneous Services	4.74	0.61	13	4.21	0.62	15
Total	2,141.03	546.76	26	2,137.84	359.48	17

***Source:** National Treasury and OCOB*

In the first three months of FY 2025/2026, exchequer issues to CFS amounted to Kshs.546.76 billion, representing 26 per cent of the revised annual net estimates, compared to 17 per cent (Kshs.359.48 billion), issued in a similar period of FY 2024/2025. Public debt received the highest proportion of exchequer issues to approved net estimates at 27 per cent, while Pension and Gratuities had the lowest at 16 per cent.

2.4.4 Exchequer Issues from Consolidated Fund to County Revenue Fund

In FY 2025/26, the Equitable Shareable Allocations to County Governments as per the County Allocation of Revenue Act, 2025 is Kshs.415 billion. Total exchequer issues from the Consolidated Fund to the County Revenue Fund amount to Kshs. 66.13 billion, representing 16 per cent of the Equitable Share Allocation. Table 2.9 shows exchequer issues to county governments in the first three months of FY 2025/26 from the Consolidated Fund to the forty-seven County Revenue Funds.

Table 2.9: Exchequer Issues to County Revenue Fund

CODE	COUNTY GOVERNMENTS	EQUITABLE SHARE NATIONAL	Exchequer Issues as at 30th September 2025	% of Exchequer Issues Equitable Share
		Kshs.	Kshs.	
		A	B	
4460	BARINGO	7,083,683,384.00	1,134,823,811.00	16
4760	BOMET	7,447,200,499.00	1,192,061,322.00	16
4910	BUNGOMA	11,838,054,666.00	1,896,551,558.00	16
4960	BUSIA	7,956,564,058.00	1,275,294,700.00	16
4360	ELGEYO/MARAKWET	5,515,146,712.00	851,483,970.00	15
3660	EMBU	6,077,441,672.00	942,636,594.00	16
3310	GARISSA	8,877,784,676.00	1,414,910,787.00	16
5110	HOMA BAY	8,646,376,063.00	1,386,183,858.00	16

CODE	COUNTY GOVERNMENTS	EQUITABLE SHARE NATIONAL	Exchequer Issues as at 30th September 2025	% of Exchequer Issues Equitable Share
		Kshs.	Kshs.	
		A	B	
3510	ISIOLO	5,631,357,298.00	869,006,670.00	15
4660	KAJIADO	8,894,254,886.00	1,420,866,588.00	16
4810	KAKAMEGA	13,674,848,566.00	2,197,330,713.00	16
4710	KERICHO	7,178,668,356.00	1,147,063,071.00	16
4060	KIAMBU	13,071,817,986.00	2,090,709,554.00	16
3110	KILIFI	12,813,396,770.00	2,059,508,446.00	16
3960	KIRINYAGA	6,151,661,892.00	955,321,181.00	16
5210	KISII	9,819,721,768.00	1,576,573,849.00	16
5060	KISUMU	8,902,026,938.00	1,426,614,996.00	16
3710	KITUI	11,503,907,837.00	1,845,619,884.00	16
3060	KWALE	9,078,699,643.00	1,459,455,941.00	16
4510	LAIKIPIA	6,104,082,008.00	946,224,562.00	16
3210	LAMU	3,857,621,205.00	585,236,325.00	15
3760	MACHAKOS	10,179,132,681.00	1,630,094,564.00	16
3810	MAKUENI	8,976,335,654.00	1,440,378,070.00	16
3410	MANDERA	12,265,064,993.00	1,974,907,846.00	16
3460	MARSABIT	8,105,669,078.00	1,294,211,289.00	16
3560	MERU	10,553,946,059.00	1,689,584,600.00	16
5160	MIGORI	8,883,939,719.00	1,423,446,698.00	16
3010	MOMBASA	8,383,385,281.00	1,342,143,155.00	16
4010	MURANG'A	7,969,464,876.00	1,276,065,897.00	16
5310	NAIROBI	21,417,128,397.00	3,428,560,853.00	16
4560	NAKURU	14,455,147,658.00	2,318,106,685.00	16
4410	NANDI	7,771,778,066.00	1,246,158,216.00	16
4610	NAROK	9,770,317,146.00	1,567,183,600.00	16
5260	NYAMIRA	6,073,434,356.00	941,473,748.00	16
3860	NYANDARUA	6,662,675,631.00	1,037,618,456.00	16
3910	NYERI	6,896,132,673.00	1,105,772,433.00	16
4210	SAMBURU	6,336,970,364.00	984,932,144.00	16
5010	SIAYA	7,754,478,885.00	1,240,983,469.00	16
3260	TAITA TAVETA	5,760,449,685.00	891,457,751.00	16
3160	TANA RIVER	7,222,474,730.00	1,157,899,036.00	16
3610	THARAKA NITHI	5,058,286,293.00	778,621,028.00	15
4260	TRANS-NZOIA	7,991,120,837.00	1,280,232,294.00	16
4110	TURKANA	13,892,577,371.00	2,234,535,275.00	16
4310	UASIN GISHU	8,977,014,770.00	1,438,315,148.00	16.
4860	VIHIGA	6,008,751,224.00	930,598,504.00	16
3360	WAJIR	10,507,580,683.00	1,682,344,303.00	16
4160	WEST POKOT	7,002,426,007.00	1,122,021,558.00	16
Total		415,000,000,000.00	66,131,125,000.00	16

***Source:** National Treasury*

2.4.5 Exchequer Issues Under Article 223 of the Constitution

Article 223 of the Constitution allows the national government to access additional funding during the budget implementation by spending money that has not been appropriated if the amount appropriated for any purpose

under the Appropriation Act is insufficient or a need for unbudgeted expenditure arises for which no amount has been appropriated, or money has been withdrawn from the Contingencies Fund.

The total approved additional funding by the Cabinet Secretary – The National Treasury amounts to Kshs.43.50 billion, comprising Kshs.33.54 billion for recurrent expenditure and Kshs.9.95 billion for development expenditure representing 1 per cent of the gross national budget. This was within the Constitutional threshold of ten per cent of the sum appropriated by Parliament in any particular financial year (Kshs.4.69 trillion for FY 2025/26) in line with Article 223(5) of the Constitution.

In the first three months of FY 2025/2026 exchequer issues pursuant to Article 223 of the Constitution of Kenya was Kshs.200 million, for recurrent expenditure, compared to Kshs.181.08 million), issued in a similar period of FY 2024/2025.

Table 2.10 shows exchequer issues under Article 223 of the Constitution of Kenya during the reporting period.

Table 2.10: 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
		Date Approved	Recurrent	Development	Recurrent	Development	
State Department for Youth Affairs and Creative Economy	To facilitate the Celebration of International Youth Day (IYD) and National Youth Day Week, the Development of the Youth Development Index (YDI) and implementation of WHOZ'S NEXT Talent Search Program aimed at talent identification, development, and monetisation. For the replacement of existing staff and general office operations and administration. To produce a motor vehicle under the NYOTA Project. As counterpart funding to finalise the implementation of the VIVA Project	5-Aug-25	390,000,000				

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
		Date Approved	Recurrent	Development	Recurrent	Development	
State Department for Agriculture	To cater for the implementation of the Integrated Natural Resources Management Programme (INReMP), which is geared towards improving food security	11-Aug-25		65,000,000			
State Department for Energy	To facilitate the implementation of the Kenya Electricity Expansion Project by Rural Electrification & Renewable Energy Corporation (REREC)	13-Aug-25		111,000,000			
State Department for Medical Services	To cater for the payment of pending bills incurred under the Kenya COVID-19 Health Emergency Response Project	18-Aug-25		896,811,376			
State Department for Transport	To facilitate the advance payments for the Mombasa Special Economic Zone Project (Dongo Kundu)	21-Aug-25	6,300,000,000				
State Department for Agriculture	To fund an additional amount on the Sugar Sector Reforms For payment of outstanding farmers For payment of current staff salaries and arrears as per the MOU	28-Aug-25		2,000,000,000			
State Department Special Programmes	For the procurement of essential food commodities (beans, maise, rice, and cooking oil) to cover the period July to September 2025, and for the settlement of pending bills incurred in FY 2024/25 arising from the procurement of similar items	27-Aug-25		3,000,000,000			

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
		Date Approved	Recurrent	Development	Recurrent	Development	
The National Treasury	To cater for the implementation of the consolidated Financial Action Task Force Action Plan by the implementing agencies	22-Aug-25	4,581,872,698				
State Department for Internal Security & National Administration	To cater to security-related expenditures	28-Aug-25	16,000,000,000				
The National Treasury	To cater for the settlement of pending payments under the Kenya Affordable Housing Finance Project (KAHFP)	27-Aug-25		1,881,515,043			
State House	To cater for other operating expenses	8-Sep-25	2,000,000,000				
State Department for Water and Sanitation	Request to access the full FY2025/26 budget for the Kenya Security Climate Resilience Project, which was expected to conclude on 30th September 2025	4-Sep-25	300,000,000				
State Department for Social Protection and Senior Citizen Affairs	Tocarter for the payment of SHIF cover for 450,000 indigents and the development of the Social Protection Act (2025) Regulations	17-Sep-15	3,710,000,000				
State Department for Roads	To facilitate KEeNHA to settle an IPC relating to the Multinational of Horn of Africa Isiolo -Mandera Project in line with the contract terms for the advance payment of contractor mobilisation	17-Sep-25		2,000,000,000			

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
		Date Approved	Recurrent	Development	Recurrent	Development	
State Department for Devolution	To support the logistics and operations of the Siaya International Trade and Investment Conference	25-Sep-25	60,000,000				
Registrar of Political Parties	In Relation to the Civil Appeal No.15 of 2018 (Orange Democratic Movement)	25-Sep-25	200,000,000		200,000,000.00		30th September 2025
Total Issues Under Article 223			33,541,872,698	9,954,326,419	200,000,000		
				Total Gross Estimates	4,690,569,079,605		
				Percentage of approval to Gross Estimates	1%		

***Source:** The National Treasury and OCOB*

In the first three months of FY 2025/2026, the Controller of Budget authorised a total of Kshs.200 million under Article 223 of the Constitution. The affected additional funding is to be regularised during the Supplementary I budget estimates.

2.4.6 Approval for Withdrawals from the Equalization Fund

The Equalisation Fund is established under Article 204 (1) of the Constitution of Kenya, which requires that half a per cent (0.5 per cent) of all the revenue collected by the National government each year, calculated based on the most recent audited revenue received, as approved by the National Assembly, 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 the first three months of FY 2025/26, the Controller of Budget authorised three requests amounting to Kshs.116.16 million from the Equalization Fund. The amount comprised of, Kshs.68.16 million for Policy 1 development Trade Payables (Pending Bills) in favour of the Ministry of Water and Sanitation and Kshs.48 million for the Second Policy development projects in Samburu County.

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

Table 2.11: Movement of funds in the Equalisation Fund

Date/ S/no.	Details	Budget (Kshs.)	Actual mount (Kshs.)	% of the actual amount to the Budget
1/7/2025	Cash balance from FY 2024/25		338,388,379.35	
A: Total Cash that was Available for Use in the Fund			**338,388,379.35**	
LESS: EXCHEQUER ISSUES				
Implementation of the First Marginalization Policy				

Date/ S/no.	Details	Budget (Kshs.)	Actual mount (Kshs.)	% of the actual amount to the Budget
9/8/2025	Development Request - Pending Bill for Ministry of Water and Sanitation EQ. Fund		15,463,758.00	
9/18/2025	Development Request - Pending Bill for Ministry of Water and Sanitation EQ. Fund		52,697,724.00	
B: Total Exchequer Issues on the First Policy			**68,161,482.00**	
Implementation of the Second Marginalization Policy				
1	Baringo	595,027,100.00	-	-
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	-	-
8	Isiolo	166,157,751.00	-	-
9	Kajiado	414,765,595.00	-	-
10	Kericho	60,882,122.00	-	-
11	Kilifi	539,901,714.00	-	-
12	Kisumu	24,333,610.00	-	-
13	Kitui	397,477,349.00	-	-
14	Kwale	292,590,513.00	-	-
15	Laikipia	119,303,227.00	-	-
16	Lamu	57,614,460.00	-	-
17	Machakos	12,923,347.00	-	-
18	Mandera	753,408,998.00	-	-
19	Marsabit	469,644,478.00	-	-
20	Meru	29,927,013.00	-	-
21	Migori	177,764,414.00	-	-
22	Murang'a	5,679,579.00	-	-
23	Nakuru	6,435,119.00	-	-
24	Nandi	116,745,012.00	-	-
25	Narok	771,670,228.00	-	-
26	Samburu	649,686,536.00	48,003,800.00	7
27	Siaya	31,973,185.00	-	-
28	Taita Taveta	13,335,187.00	-	-
29	Tana River	442,122,368.00	-	-
30	Tharaka Nithi	44,005,716.00	-	-
31	Trans Nzoia	7,478,246.00	-	-
32	Turkana	1,144,091,494.00	-	-
33	Wajir	730,167,615.00	-	-
34	West Pokot	1,021,690,952.00	-	-
	Total for Development Projects under the Second Policy	**10,020,407,910.00**	**48,003,800.00**	**0.005**
	Recurrent Expenditure for Equalization Fund Secretariat	24,009,523.00	-	
C: Tota Exchequer Issues for the Second Policy			**48,003,800.00**	
Total Exchequer Issues from the Fund (B + C)			**116,165,282.00**	

Date/ S/no.	Details	Budget (Kshs.)	Actual mount (Kshs.)	% of the actual amount to the Budget
30/9/2025	Balance carried forward to Q2 of FY 2025/26 (A – B – C)		222,223,097.35	

***Source:** Office of the Controller of Budget*

3. OVERALL BUDGET PERFORMANCE

3.1. Introduction

This chapter presents an overview of the National Government budget implementation in the first three months of FY 2025/26. It also presents the budget performance of the Consolidated Fund Services (classified as recurrent expenditure), which contains information on Public debt, Pensions and gratuities, Salaries and Allowances to Constitutional officeholders, and Miscellaneous services. The chapter further disaggregates expenditure for MDAs under economic classification for ministerial development and recurrent expenditure, respectively. Additionally, it presents the status of payables as of September 30, 2025 for the national government.

3.2. FY 2025/2026 Overall Budget

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

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

Table 3.1 shows the overall budget performance in the first three months of FY 2025/2026.

Table 3.1: Overall Budget Performance

VOTE	First Three Months of FY 2025/2026 (Kshs. Bn)						First Three Months of FY 2024/2025 (Kshs. Bn)					
	Original Gross estimates	Original Net estimates	Cumulative Exchequer Issues	Cumulative Expenditure	% of Exchequer to Net Estimates	Absorption Rate (%)	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Cumulative Expenditure	% Exchequer to Revised Net estimates	Absorption rate (%)
Recurrent	**3,945.73**	**3,611.48**	**913.26**	**979.36**	**25**	**25**	**3,729.43**	**3,445.78**	**639.57**	**717.10**	**19**	**19**
: MDAs	*1,804.71*	*1,470.45*	*366.49*	*433.89*	*25*	*24*	*1,591.59*	*1,307.94*	*280.09*	*358.50*	*21*	*23*
: CFS	*2,141.03*	*2,141.03*	*546.76*	*545.48*	*26*	*25*	*2,137.84*	*2,137.84*	*359.48*	*358.61*	*17*	*17*
Development	**744.84**	**407.10**	**43.31**	**132.65**	**11**	**18**	**641.00**	**351.12**	**68.54**	**106.39**	**20**	**17**
Total	**4,690.57**	**4,018.58**	**956.57**	**1,112.02**	**24**	**24**	**4,370.43**	**3,796.91**	**708.11**	**823.50**	**19**	**19**

Source: *National Treasury, OCOB and MDAs*

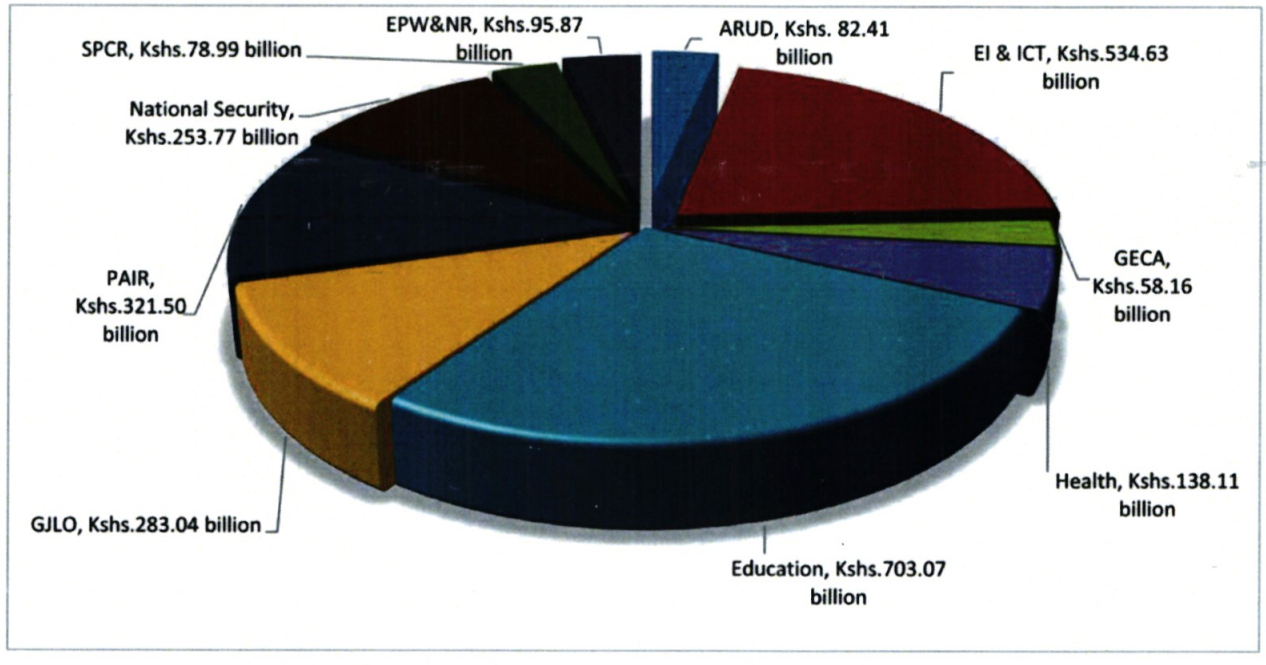
The total exchequer issued by the National Treasury to fund budgeted activities for the national government in the first three months of FY 2025/2026 was Kshs.956.57 billion, representing 24 per cent of the original net estimates, compared to 19 per cent (Kshs.708.11 billion) recorded in a similar period of FY 2024/2025. The exchequer issues comprised Kshs.43.31 billion (11 per cent) for ministerial development expenditure, Kshs.366.49 billion for ministerial recurrent expenditure (25 per cent), and Kshs.546.76 billion to CFS (26 per cent).

The gross expenditure for the National Government amounts to Kshs.1.11 trillion, recording an absorption rate of 24 per cent, compared to 19 per cent (Kshs.823.50 billion) recorded in a similar period of FY 2024/2025. Expenditure comprises ministerial development expenditure at Kshs.132.65 billion (absorption rate of 18 per cent), ministerial recurrent expenditure at Kshs.433.89 billion (absorption rate of 24 per cent), and Consolidated Fund Services at Kshs.545.48 billion (absorption rate of 25 per cent).

A review of budget performance by sector shows that the Education sector received the highest allocation of the budget, recording 15 per cent of the gross national government budget.

Figure 3.1 presents the budget allocation by Sector in the FY 2025/2026.

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

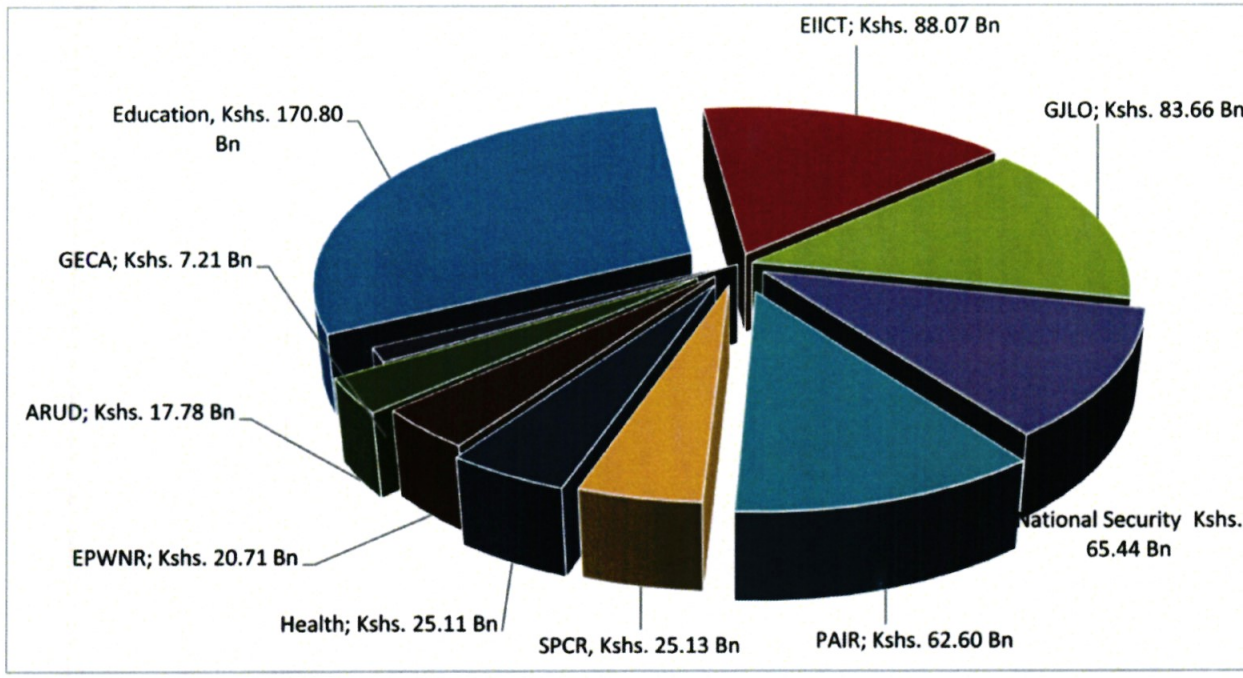


***Source:** National Treasury Budget I Books for FY 2025/26*

In the first three months of FY 2025/26, the Education Sector recorded the highest expenditure in absolute terms at Kshs.170.80 billion as illustrated in Figure 3.2.

Figure 3.2 shows expenditure by Sector in the first three months of FY 2025/2026.

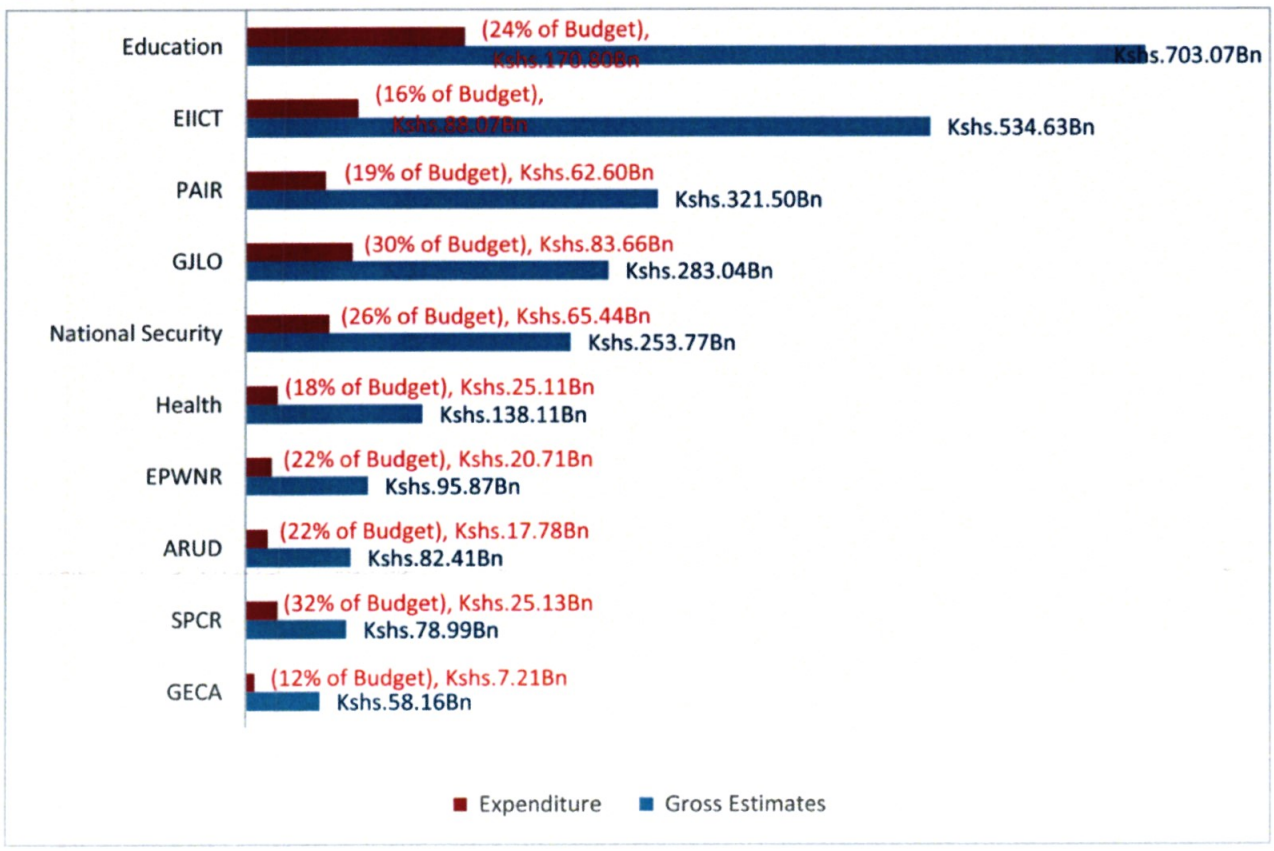
Figure 3.2: Expenditure by Sector



***Source:** MDAs*

During the period under review, the GJLO sector recorded the highest absorption rate at 30 per cent, while the GECA Sector recorded the lowest at 12 per cent. **Figure 3.3** shows the proportion of budget to expenditure by Sector in the first three months of FY 2025/2026.

Figure 3.3: Proportion of Budget to Expenditure by Sector



***Source:** MDAs and National Treasury*

3.3. Consolidated Fund Services Budget Performance

Budget allocation to the CFS in the FY 2025/2026 amounted to Kshs.2.14 trillion, compared to Kshs.1.99 trillion allocated in the FY 2024/2025 as revised in Supplementary Estimates III from Kshs.2.14 trillion in Supplementary Estimates I and Kshs.2.11 trillion in Supplementary Estimates II for FY 2024/25, respectively. Table 3.2 summarises CFS implementation status in the first three months of FY 2025/26.

Table 3.2: CFS Budget Performance

CFS Category	First Three Months of FY 2025/26					First Three Months of FY 2024/25			
	Original Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Expenditure (Kshs. Bn)	Exchequer Issues as % of Revised Estimates	Expenditure as % of Estimates	Revised Estimates I * (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Expenditure (Kshs. Bn)	Expenditure as % of Estimates
Public Debt	1,901.39	509.59	507.98	27	27	1,910.48	326.72	325.52	17
Pensions and Gratuities	234.90	36.57	36.57	16	16	223.15	32.14	32.14	14
Salaries & Allowances and Miscellaneous Services	4.74	0.61	0.93	13	20	4.21	0.62	0.95	23
Total	2,141.03	546.76	545.48	26	25	2,137.84	359.48	358.61	17

Source: *National Treasury*

**Revised estimates represent allocation after Supplementary I was approved on 5th August 2024 for FY 2024/25.*

Total CFS expenditure in the period under review amounted to Kshs.545.48 billion, representing 25 per cent of the CFS estimates, compared to 18 per cent (Kshs.358.61 billion) recorded in a similar period FY 2024/25. There was an overall growth in CFS payments over the period, attributed mainly to an increase in principal payments on both external and domestic debt, amounting to Kshs. 251.80 billion in the first three months of FY 2025/26, up from Kshs. 95.54 billion in the similar period of FY 2024/25.

3.3.1 Public Debt

As of September 30, 2025, the Public debt stock stood at Kshs. 12.04 trillion, comprising Kshs.5.39 trillion owed to external lenders (45 per cent) and Kshs.6.65 trillion due to domestic lenders (55 per cent). Table 3.3 represents the public debt position as of 30th September 2025.

Table 3.3: Public and Publicly Guaranteed Debt Position

Category	As of 30th June, 2025 (Kshs. Bn)	First Three Months of FY 2025/26				As of 30th September, 2025 (Kshs. Bn)	Percentage Change (%)	Composition (%) of Loan Portfolio
		Loans disbursed (Kshs. Bn)	Loans Principal Paid (Kshs. Bn)	Loans Interest Paid *-Excluding Overdraft* (Kshs. Bn)	Loans Commitment fees, Penalties & Other Charges Paid (Kshs. Bn)			
External Debt								
Bilateral	1,106.36	3.58	58.41	18.48	0.14	1,065.03	(4)	9
Multilateral	3,045.39	11.49	12.79	11.36	0.16	3,057.76	Less than 1	25
Commercial Banks	1,322.29	8.23	69.90	41.85	0.001	1,256.23	(5)	10

Category	As of 30th June, 2025 (Kshs. Bn)	First Three Months of FY 2025/26				As of 30th September, 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)			
Suppliers Credit	14.42	-	-	-	-	14.51	1	Less than 1
Sub-Total External Debt	**5,488.46**	**23.30**	**141.10**	**71.68**	**0.30**	**5,393.53**	**(2)**	**45**
Domestic Debt		**Net Change**						
Treasury Bills and Bonds	**6,146.88**	350.35				**6,497.23**	7	54
General Government	*467.49*	*9.38*				*476.87*	*2*	*4*
Non-financial Corporations	*128.34*	*11.48*				*139.82*	*9*	*1*
Financial Corporations	*4,819.75*	*277.91*				*5,097.66*	*6*	*42*
Non-Profit Institutions	*53.80*	*1.34*				*55.14*	*2*	*Less than 1*
Non-Resident	*279.73*	*22.91*				*302.65*	*8*	*3*
Household	*397.77*	*27.32*				*425.09*	*7*	*4*
Other Domestic Debt	**164.31**	**(14.79)**				**149.52**	**(9)**	**1**
Overdraft	67.63	(12.61)				55.02	(19)	Less than 1
Pre-1997 Government Overdraft	16.12	(0.56)				15.57	(3)	Less than 1
IMF SDR* Funds On-Lent to Government	80.56	(1.63)				78.93	(2)	1
Sub-Total Domestic Debt	**6,311.19**	**335.56**				**6,646.75**	**5**	**55**
Total	11,799.65					12,040.28	2	100

Source: *National Treasury*

The public debt stock increased by 2 per cent from Kshs.11.80 trillion as of 30 June 2025 to Kshs.12.04 trillion as of 30th September 2025. External debt declined by 2 per cent due to repayments, while domestic debt recorded 5 per cent growth attributable to increased borrowing in the domestic market. Table 3.4 shows the effect of foreign exchange on external public debt.

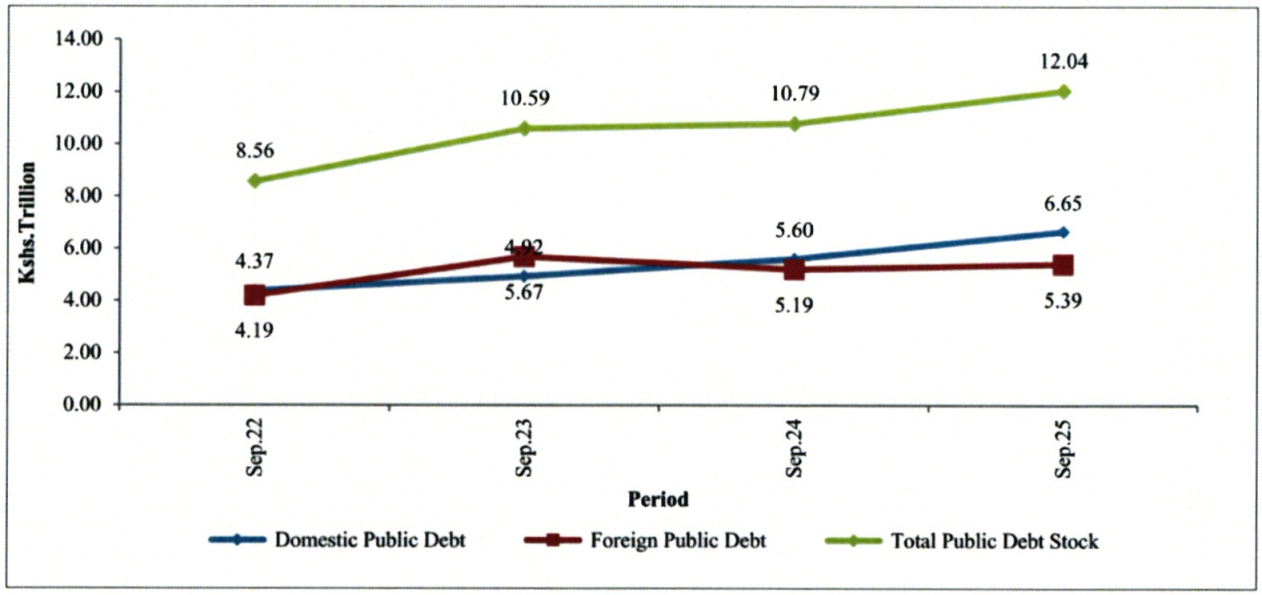
Table 3.4: Foreign Exchange Effect on External Public Debt Stock

External Debt (PPG) in USD		USD Exchange Rate	External Debt (PPG) in Kshs
	a	b	c
(1)	42,469,101,342	June 2025 = 129.2343	5,488,464,583,529
(2)	42,469,101,342	September 2025 = 129.2404	5,488,723,645,047
Change in Public Debt Portfolio = (2-1)			*259,061,518*
% Change in Public Debt Portfolio			*0.005%*

Source: *National Treasury*

Figure 3.4 illustrates the trend in public debt stock from September 30, 2022, to September 30, 2025.

Figure 3.4: Trend in Public Debt Stock



***Source:** National Treasury*

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

Table 3.5: Public Debt Budget Performance

Debt Category	Original Estimates (Kshs. Bn)			Exchequer Issues (Kshs. Bn)	Loan Expenditure in the First Three Months of FY 2025/26 (Kshs. Bn)			Exchequer Issues as % of Original Estimates	Expenditure as % of Estimates
	Loan Principal	Loan Interest	Total		Principal Paid	Interest & other charges -*Excluding Overdraft* (Kshs. Bn)	Total		
External Debt	**340.19**	**246.27**	**586,46**	**213.09**	**141.10**	**72.00**	**213.09**	36	36
Bilateral	340.19	246.27	586.46	213.09	58.41	18.62	77.02	36	36
Multilateral					12.79	11.52	24.31		
Commercial Banks					69.90	41.86	111.76		
Domestic Debt	**463.51**	**851.42**	**1,314.93**	**296.50**	**110.70**	**184.19**	**294.89**	**23**	**22**
Short-term borrowing (Treasury Bills)	200.00	90.22	290.22	296.50	110.70	184.19	294.89	23	22
Government Overdraft	-	12.83	12.83						
Commission to CBK	-	3.00	3.00						
Pre-1997 Government Overdraft	1.11	0.58	1.69						
Bonds and Other Loans	252.40	744.79	997.19						
IMF -On lent loan	10.00	-	10.00	-	-	-	-	-	-

Debt Category	Original Estimates (Kshs. Bn)			Exchequer Issues (Kshs. Bn)	Loan Expenditure in the First Three Months of FY 2025/26 (Kshs. Bn)			Exchequer Issues as % of Original Estimates	Expenditure as % of Estimates
	Loan Principal	Loan Interest	Total		Principal Paid	Interest & other charges -*Excluding Overdraft* (Kshs. Bn)	Total		
Total	803.70	1,097.69	1,901.39	509.59	251.80	256.19	507.98	27	27

***Source:** National Treasury*

Total expenditure on public debt in the first three months of FY 2025/2026 amounted to Kshs.507.98 billion, representing 27 per cent of the revised estimates, compared to Kshs.325.52 billion (17 per cent) recorded in a similar period of FY 2024/2025. The increase is attributed mainly to the settlement of principal payments for both external and domestic debts, which stood at Kshs.251.80 billion compared to Kshs.95.54 billion paid in a similar period in FY 2024/25.

External debt servicing amounted to Kshs.213.09 billion, comprising Kshs.141.10 billion on principal payments, Kshs.71.68 billion on interest payment, Kshs.255.37 million on commitment fees, and Kshs.50.28 million on other charges. The total domestic debt payment was Kshs.294.89 billion, consisting of Kshs.110.70 billion and Kshs.184.20 billion for principal and interest payments, respectively.

3.3.2 Overdraft Facility

The overdraft facility is a way of short-term borrowing by the Government 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 percent of the most recently audited revenues and is expected to be paid off by the end of the financial year as specified in Section 15 (3) of the PFM Act.

In the period under review, the overdraft limit stood at Kshs.97.05 billion and was charged at an average interest rate of 9.6 per cent per annum on the amount outstanding at the end of each month. In the first three months of FY 2025/2026, the total charge on the overdraft facility was Kshs.697.47 million, as shown in Table 3.6.

Table 3.6: Charges on Overdraft Facility

Month	First Three Months of FY 2025/26, (Kshs.)	First Three Months of FY 2024/25, (Kshs.)	Variance in Per Cent
	a	b	c=(a-b)/b*100
July	431,302,964	758,402,998	(43)
August	215,587,707	596,320,149	(64)
September	50,576,192	569,797,563	(91)
Total	697,466,863	1,924,520,710	(64)

***Source:** National Treasury*

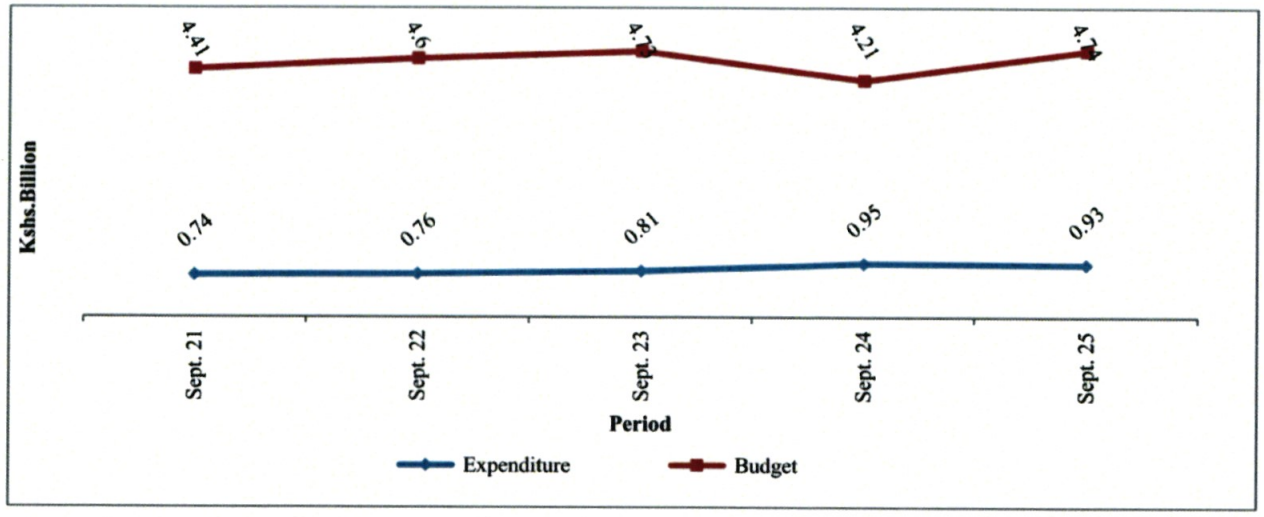
The decline in overdraft interest payments during the reporting period, compared to a similar period in FY 2024/25, was primarily due to the decrease in CBK's interest rates, which stood at 9.5 per cent in August 2025 compared to 12.75 per cent in August 2024.

3.3.3 Salaries, Allowances, and Miscellaneous Services

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

The total expenditure towards SAM in the first three months of FY 2025/26 was Kshs.925.73 million, representing 20 per cent of the annual estimates, compared to Kshs.945.55 million (23 per cent) recorded in a similar period FY 2024/2025. Figure 3.5 shows the budgetary allocations and expenditure trends for Salaries, Allowances, and Miscellaneous Services for the first three months from FY 2021/2022 to FY 2025/2026.

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



***Source:** National Treasury*

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

Table 3.7: Salaries, Allowances, and Miscellaneous Budget Performance

Name of the Office	First Three Months of FY 2025/26				First Three Months of FY 2024/25		
	Original 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	2,871,000	2,871,000	25	17,324,400	5,515,818	32
Director of Public Prosecutions	9,510,132	2,377,557	2,377,557	25	9,510,132	2,377,557	25
The Judicial Service Commission	3,656,204,200	722,198,291	722,198,291	20	3,113,064,590	680,026,019	22
Auditor General	11,588,800	2,871,000	2,871,000	25	11,586,400	2,871,000	25
Public Service Commission	76,514,228	18,823,234	18,823,234	25	120,514,228	18,628,557	15
Teachers Service Commission	96,725,530	18,628,557	18,628,557	19	78,014,228	18,628,557	24
Ethics and Anti-Corruption Commission	19,990,000	4,935,000	4,935,000	25	19,995,200	4,935,000	25
Kenya National Commission on Human Rights	70,879,241	13,098,634	13,098,634	18	50,886,542	10,540,557	21
Commission on Administrative Justice	27,986,228	6,663,492	6,663,492	24	43,251,330	30,074,973	70
National Gender & Equality Commission	42,662,228	10,540,557	10,540,557	25	62,443,470	27,408,578	44
National Cohesion & Integration Commission	123,158,882	14,509,557	14,509,557	12	58,815,296	14,509,557	25
Commission on Revenue Collection	67,426,228	16,606,557	16,606,557	25	67,426,228	16,606,557	25

Name of the Office	First Three Months of FY 2025/26				First Three Months of FY 2024/25		
	Original Estimates (Kshs.)	Exchequer (Kshs.)	Expenditure (Kshs.)	Budget Performance (%)	Revised Estimates (Kshs.)	Expenditure (Kshs.)	Budget Performance (%)
Salaries & Remuneration Commission	93,670,128	20,650,557	20,650,557	22	102,364,994	52,279,700	51
National Land Commission	140,224,882	18,613,557	18,613,557	13	75,454,228	18,613,557	25
Controller of Budget	9,560,232	2,377,557	2,377,557	25	9,560,232	2,377,557	25
National Police Service Commission	54,250,228	7,892,313	7,892,313	15	137,794,108	14,242,669	10
Independent Electoral & Boundaries Commission	88,661,824	15,293,725	15,293,725	17	44,330,913	-	-
Sub-Total	**4,600,587,391**	**898,951,146**	**898,951,146**	20	**4,022,336,519**	**919,636,213**	23
Office of the President / Deputy President: (a) President	42,439,881	4,331,250	4,331,250	19	36,051,256	4,331,250	22
(b) Deputy President		3,681,564	3,681,564			3,681,564	
(a) Former Presidents	22,679,127	3,291,750	3,291,750	22	22,679,127	3,291,750	22
(b) Former First Lady		1,645,875	1.645,875			1,645,875	
Sub-Total	**65,119,008**	**12,950,439**	**12,950,439**	20	**58,730,383**	12,950,439	22
Total Salaries and Allowances	**4,665,706,399**	**911,901,585**	**911,901585**	**20**	**4,081,066,902**	932,586,652	23
Employer Contribution to Housing Levy	68,000,000	13,334,632	13,334,632	20	53,000,000	12,488,449	24
Employer Contribution to N.S.S. F	3,000,000	489,550	489,550	16	3,000,000	477,720	16
Total Miscellaneous Services	**71,000,000**	**13,824,182**	**13,824,182**	19	**56,000,000**	12,966,169	23
Grand Total	4,736,706,399	925,725,767	925,725,767	20	4,137,066,902	945,552,821	23

***Source:** National Treasury*

Analysis of the vote performance shows that the National Cohesion and Integration Commission, the National Land Commission and the National Police Service Commission spent 12 per cent, 13 per cent and 15 per cent, respectively, of their budgets in the first three Months of FY 2025/26, which was below the 25 per cent target on a linear assumption.

3.3.4 Guaranteed Debt

As of 30th September 2025, the guaranteed debt stock stood at Kshs.78.17 billion, compared to Kshs.83.24 billion as of 30th June 2025. Table 3.8 provides a list of guaranteed loans as of 30th September 2025.

Table 3.8: List of Guaranteed Loans as of 30th September 2025

Classification				Loan portfolio as of 30th June 2025 (Kshs. Mn)	FY 2025/26		Loan portfolio as of 30th September 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)	9,689.61	-	-	9,690.07

Classification				Loan portfolio as of 30th June 2025 (Kshs. Mn)	FY 2025/26		Loan portfolio as of 30th September 2025 (Kshs. Mn)
Agency	Year	Purpose of the loan	Creditor		Loan Disbursements (Kshs. Mn)	Loans paid (Principal amount) (Kshs. Mn)	
Kenya Electricity Generating Company	1997	Sondu Miriu Hydropower Project	Government of Japan	607.69	-	-	441.23
	2004	Sondu Miriu Hydropower II		5,906.77	-	-	5,567.94
	2007	Sondu Miriu Hydropower Project Sangoro Power Plant		2,798.23	-	-	2,647.43
	2010	Olkaria 1 Unit 4 and 5 Geothermal Power Plant Olkaria		16,107.44	-	-	14,929.24
	2011	Rehabilitation and Upgrade of the Geothermal Plant Olkaria	Government of the Federal Republic of Germany -GiZ	791.31	-	-	791.31
	2021	DSSI Japan for KenGen Loans Phase I	Government of Japan	526.08	-	-	509.31
	2021	DSSI Japan for KenGen Loans Phase II		654.66	-	-	633.79
Kenya Ports Authority	2007	Mombasa Port Development Programme	Government of Japan	17,445.73	-	-	16,586.99
	2015	Kenya Port Development Project-Phase II		27,347.24	-	-	26,017.84
	2021	DSSI Japan -Kenya Ports Authority) – Phase I		162.63	-	-	157.44
	2021	DSSI Japan -Kenya Ports Authority-Phase II		203.27	-	-	196.79
Total				83,240.67	-	-	78,169.38

***Source:** National Treasury*

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

3.3.5 Pensions and Gratuities

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

Total payments towards Pensions and Gratuities in the first three months of FY 2025/2026 stood at Kshs.36.57 billion, representing 16 per cent of the gross estimates, compared to Kshs.32.14 billion, (14 per cent) recorded in a similar period of FY 2024/2025. Table 3.9 shows performance for various pension categories in the first three months of FY 2025/2026.

Table 3.9: Pension and Gratuities Budget Performance

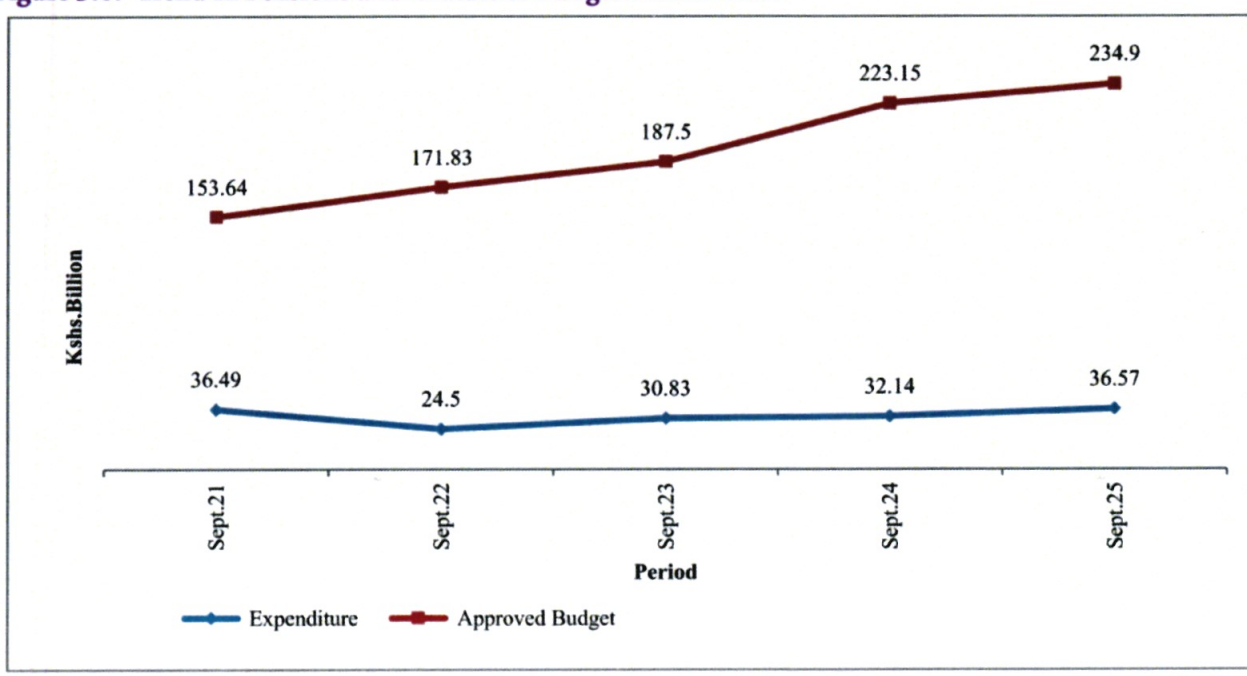
Category for Pensions and Gratuities	First Three Months of FY 2025/26				First Three Months of FY 2024/25			
	Original Estimates (Kshs. Mn)	Exchequer Issued (Kshs. Mn)	Expenditure (Kshs. Mn)	Budget Performance %	Revised Net Estimates (Kshs. Mn)	Exchequer Issued (Kshs. Mn)	Expenditure (Kshs. Mn)	Budget Performance %
Ordinary Pension	100,323.79	26,884.02	26,884.02	13	93,776.15	12,884.22	12,884.22	14
Commuted Pension	93,501.29				85,761.82	11.346.72	11,346.72	12
Other Pension Schemes	6,631.10				6,632.10			
Public Service Superannuation Scheme	34,442.26	9,682.70	9,682.70	28	36,976.71	7,906.33	7,906.33	21
Total	234,898.45	36,566.72	36,566.72	16	223,146.78	32,137.27	32,137.27	14

Source: *National Treasury*

Notably, the low absorption rate at 13 per cent of the Ordinary, Commuted and Other Pension Schemes is attributed to a delay in funding and therefore negatively impacted the execution of the pension and gratuity budget. The ordinary and commuted pension processed for payment totalled Kshs.29.04 billion, of which exchequer releases amounted to Kshs.26.88 billion, thus an unfunded difference of Kshs.2.16 billion that remained outstanding as of the end of the reporting period.

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

Figure 3.6: Trend in Pensions and Gratuities Budget Performance



Source: *National Treasury*

Analysis of Pensions and gratuities allocation shows growth in the budgetary allocation over the five years, indicating more expenses to the Consolidated Fund, which is a first charge.

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

3.4.1 Introduction

This section presents an analysis of the MDAs' expenditure by economic classification for the first three months of FY 2025/2026 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 Specialized 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 which include: Travelling, Printing, and Advertising, Rentals and Rates for Non-Residential Buildings, Training, Hospitality, Maintenance Expenses for motor vehicles, and other assets.

3.4.2 Ministries, Departments, and Agencies Development Expenditure Analysis

In FY 2025/26, the gross allocations towards Ministerial development activities amounted to Kshs.774.84 billion, compared to Kshs.641 billion allocated in the first three months of FY 2024/2025. Gross ministerial development expenditure in the first three months amounted to Kshs.132.65 billion, recording an absorption rate of 18 per cent, compared to 17 per cent (Kshs.106.39 billion) recorded in a similar period of FY 2024/2025. Table 3.10 shows the development expenditure analysis by MDAs for the reporting period.

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

MINISTRY/STATE DEPARTMENT	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	Pre0Feasibility and Appraisal Studies	Other Expenses	Gross Expenditure	(A-I-A)	Net Expenditure
Executive Office of the President	-	-	(5.00)	-	-	0.33	9.95	371.91	377.19	-	377.19
State House	-	-	235.10	-	-	-	-	-	235.10	-	235.10
State Department for Immigration and Citizen Services	3,918.05	-	96.10	-	-	35.72	-	190.84	4,240.71	3,703.16	537.55
National Police Service	-	60.94	-	-	-	-	-	-	60.94	-	60.94
State Department for Internal Security & National Administration	-	-	-	256.20	-	3,400.00	-	-	3,656.20	-	3,656.20
State Department for Devolution	143.05	-	-	-	-	-	-	19.71	162.76	-	162.76
State Department for ASALs and Regional Development	649.75	-	-	-	-	-	-	2.26	652.01	-	652.01
Ministry of Defence	187.95	-	-	-	-	-	-	-	187.95	-	187.95
State Department for Vocational and Technical Training	670.99	31.12	-	-	-	-	-	39.40	741.52	-	741.52
State Department for Higher Education	1,232.09	-	-	-	-	-	-	-	1,232.09	-	1,232.09
State Department for Basic Education	4,494.34	-	-	-	-	-	-	-	4,494.34	-	4,494.34
The National Treasury	5,049.93	-	-	-	-	-	-	948.04	5,997.98	0.80	5,997.18
State Department of Economic Planning	11,259.65	-	-	-	-	-	-	-	11,259.65	-	11,259.65
State Department for Public Investments and Assets Management	20.89	-	-	-	-	-	-	-	20.89	-	20.89

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	Pre0Feasibility and Appraisal Studies	Other Expenses	Gross Expenditure	(A-I-A)	Net Expenditure
State Department for Medical Services	2,631.08	53.99	-	-	-	-	-	11.10	2,696.17	1,110.86	1,585.31
State Department for Public Health and Professional Standards	1,200.13	-	-	-	-	-	-	-	1,200.13	-	1,200.13
State Department of Roads	16,892.49	-	-	-	-	-	292.39	151.33	17,336.21	14,541.00	2,795.21
State Department of Transport	-	7,505.23	-	-	-	-	9.98	28.31	7,543.52	6,536.00	1,007.53
State Department for shipping and Maritime Affairs	2.01	-	-	-	-	-	-	-	2.01	-	2.01
State Department for Housing & Urban Development	-	-	128.66	-	28,552.30	-	176.44	1,290.21	30,147.61	23,655.89	6,491.72
State Department for Public Works	-	-	-	-	-	-	2.23	-	2.23	-	2.23
State Department for Aviation and Aerospace Development	165.60	-	-	-	-	-	-	-	165.60	-	165.60
State Department for Irrigation	1,861.52	-	-	-	-	-	-	-	1,861.52	-	1,861.52
State Department for Water and Sanitation	8,972.54	-	19.28	-	-	-	-	-	8,991.82	2,333.79	6,658.03
State Department for Lands and Physical Planning	-	261.61	10.00	-	-	-	-	23.70	295.30	295.30	-
State Department for Information Communications, Technology & Digital Economy	1,632.78	-	-	-	-	1.86	-	430.75	2,065.39	1,275.86	789.53
State Department for Broadcasting & Telecommunications	86.94	-	-	-	-	-	-	0.30	87.24	-	87.24
State Department for Sports	3,775.88	-	-	-	-	-	-	-	3,775.88	-	3,775.88

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	Pre0Feasibility and Appraisal Studies	Other Expenses	Gross Expenditure	(A-I-A)	Net Expenditure
State Department for Youth Affairs and Creative Economy	-	-	-	-	-	-	-	72.82	72.82	32.67	40.14
State Department for Energy	1,074.43	-	-	-	3,816.75	-	210.79	67.37	5,169.34	300.49	4,868.85
State Department for Livestock Development	565.76	-	-	-	-	130.26	-	92.43	788.45	500.00	288.45
State Department for Blue Economy and Fisheries	2,212.99	-	-	-	-	-	-	-	2,212.99	175.59	2,037.40
State Department for Crop Development	6,217.50	-	-	-	142.66	-	-	-	6,868.98	567.50	6,301.48
State Department for Cooperatives	400.00	-	-	-	-	-	-	-	400.00	-	400.00
State Department for Trade	67.42	-	0.75	-	-	-	-	-	68.18	-	68.18
State Department for Industry	400.00	-	-	-	-	-	22.81	24.81	447.61	-	447.61
State Department for Micro, Small and Medium Enterprises Development	171.87	-	-	-	-	-	6.25	-	178.12	-	178.12
State Department for Investment Promotion	900.98	-	-	-	-	-	14.21	-	915.19	-	915.19
State Department for Labour and Skills Development	150.00	-	-	-	-	-	-	0.01	184.51	-	184.51
State Department for Social Protection and Senior Citizen Affairs	30.88	-	-	-	-	-	-	-	30.88	-	30.88
State Department for Mining	-	-	-	-	-	-	-	2.56	2.56	-	2.56
State Department for Petroleum	-	-	-	-	-	-	190.91	-	499.00	-	449.00
State Department for Tourism	-	-	-	-	43.82	-	-	-	43.82	43.82	-

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	Pre0Feasibility and Appraisal Studies	Other Expenses	Gross Expenditure	(A-I-A)	Net Expenditure
State Department for Wildlife	382.25	-	-	-	-	-	-	9.52	391.77	-	391.77
State Department for Gender and Affirmative Action	2,000.00	-	-	-	-	-	-	15.24	2,015.24	-	2,015.24
State Department for Public Service	574.70	-	-	-	-	-	-	6.40	581.10	-	581.10
The State Law Office	25.00	-	-	-	-	-	-	-	25.00	-	25.00
Ethics and Anti-Corruption Commission	-	-	133.07	-	-	-	-	-	133.07	-	133.07
State Department for Environment and Climate Change	11.75	-	-	-	9.31	81.21	-	246.21	348.48	-	348.48
State Department for Forestry	569.80	-	-	-	-	-	-	-	569.80	108.12	461.68
National Land Commission	150.00	-	-	-	-	-	-	-	150.00	-	150.00
Independent Electoral and Boundaries Commission	-	-	-	15.00	-	-	-	-	15.00	-	15.00
Parliamentary Joint Services	-	355.00	53.39	-	-	354.58	-	333.33	1,096.30	-	1,096.30
Teachers Service Commission	6.55	-	-	-	-	-	-	-	6.55	-	6.55
Total	80,759.56	8,267.89	671.34	271.20	32,564.85	4,003.96	935.94	4,378.55	132,654.71	55,180.85	77,473.860

***Source:** MDAs and National Treasury*

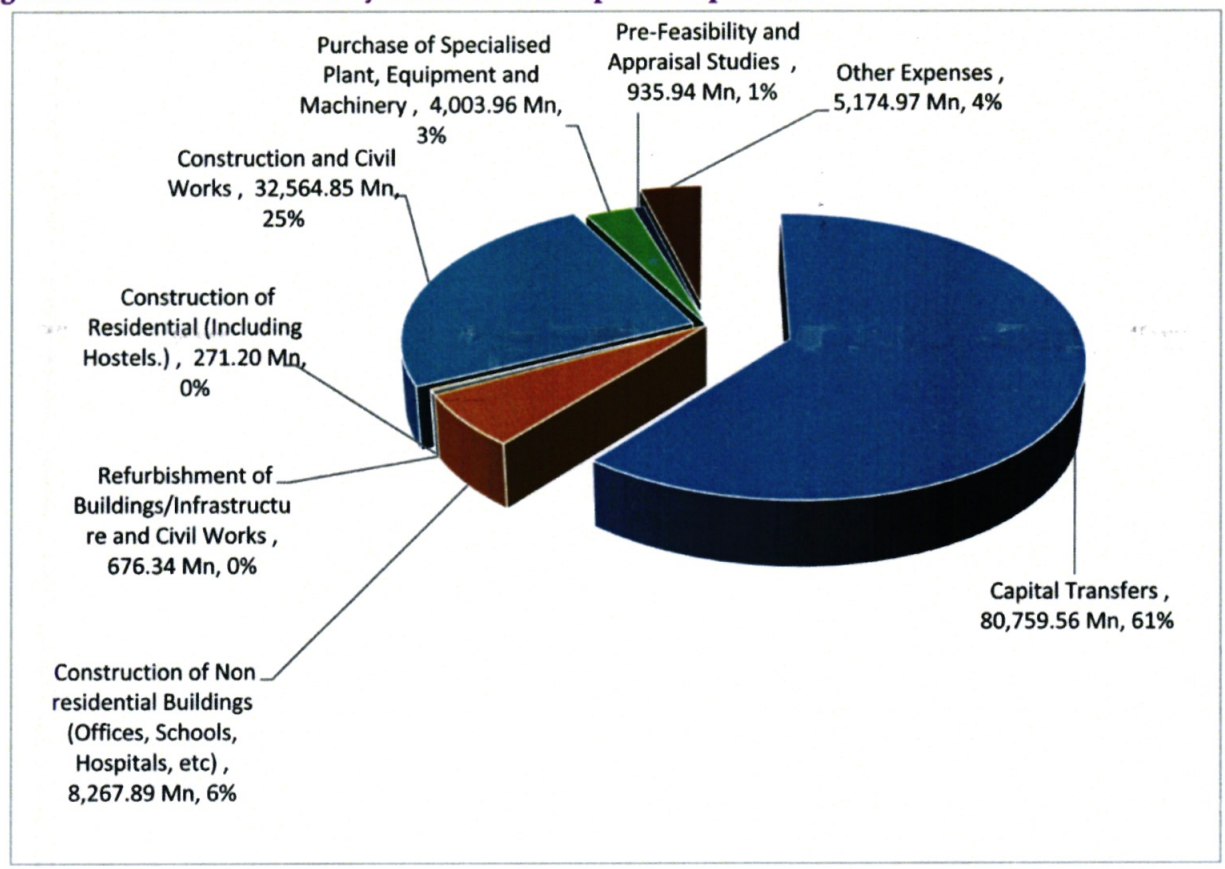
Analysis of MDAs' development expenditure by economic classification shows that the highest spending category was Capital Transfers at Kshs.80.76 billion, representing 61 per cent of the gross development expenditure. Capital Transfers may be in the form of subsidies, grants or direct transfers to SAGAs, which are meant to complement activities and mandates executed on behalf of parent ministries. A summary of the Capital Transfers is annexed to this report.

Construction of Civil Works at Kshs.32.56 billion was the second highest spending category, representing 25 per cent. Other budget items with significant expenses include the purchase of Specialised Plant, Equipment and Machinery Kshs.4 billion.

Further analysis shows that the State Department for Roads had the highest Capital Transfers at Kshs.16.89 billion, representing 21 per cent of the total Capital Transfers, followed by the State Department for Economic Planning at Kshs.11.26 billion, representing 14 per cent of the total capital transfers.

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

Figure 3.7: Breakdown Summary of MDAs' Development Expenditure



***Source:** MDAs and National Treasury*

3.4.3 Ministries, Departments, and Agencies Recurrent Expenditure Analysis

In FY 2025/2026, the gross allocation to ministerial recurrent expenditure is Kshs.1.80 trillion, compared to Kshs.1.77 trillion allocated in FY 2024/2025. Expenditure in the first three months of FY 2025/2026 was Kshs.433.89 billion, representing 24 per cent of the annual gross recurrent estimates, compared to 23 per cent (Kshs.358.50 billion), recorded in a similar period of FY 2024/2025.

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

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

Ministries/ Departments/ Agencies	Compensation to Employees	Use of Goods and Services															Subsidies		Social Security Benefits	Grants	Acquisition of Financial Assets	Acquisition of Non-Financial Assets	Gross Expenditure	Appropriations-in-Aid (A-I-A)	Net Expenditure
		Utilities, Supplies and Services	Communication, Supplies and Services	Domestic Travel	Foreign Travel	Printing and Advertising	Rentals of produced Assets	Training	Hospitality	Specialised Materials and Supplies	Routine Maintenance Motor Vehicles	Maintenance Expenses-Other Assets	Insurance Cost	Office and General Supplies	Fuel Oil and Lubricants	Other Expenses	Subsidies to Public Corporations	Subsidies to Private enterprise							
Executive Office of the President	463.21	-	5.79	43.93	8.34	0.62	31.56	6.18	40.41	0.55	0.60	150.24	-	1.01	12.35	275.10	-	-	-	-	-	0.62	1,040.52	-	1,040.52
Office of the Deputy President	230.86	8.63	6.73	42.12	1.72	(0.44)	6.56	3.59	44.45	1.70	25.87	1.59	-	7.49	30.18	11.79	-	-	1.00	-	-	2.03	425.87	-	425.87
Office of the Prime Cabinet Secretary	53.12	-	0.08	15.61	6.98	-	-	-	1.16	-	-	-	-	-	-	25.61	-	-	-	-	-	-	102.56	-	102.56
State Department for Parliamentary Affairs	45.57	-	0.27	18.43	0.73	0.43	-	4.48	12.34	-	0.20	-	-	0.13	-	0.14	-	-	-	-	-	-	82.72	-	82.72
State Department for Cabinet Affairs	19.80	-	-	5.90	0.94	-	-	1.57	2.29	-	0.05	-	-	-	-	4.49	-	-	-	-	-	-	35.04	-	35.04
State House	689.83	25.69	4.19	292.70	3.43	-	15.88	8.79	199.21	-	55.14	2.97	-	0.00	98.05	3,107.74	-	-	-	-	-	-	4,503.61	-	4,503.61
State Department for National Government Coordination	85.09	-	-	7.13	-	-	-	1.12	3.14	-	-	-	-	-	0.06	-	-	-	-	-	-	-	96.53	-	96.53
State Department for Correctional Services	7,126.12	98.30	0.41	59.35	-	0.09	17.31	0.67	2.19	1,085.28	11.66	0.20	-	3.39	88.10	62.25	-	-	-	4.20	-	0.06	8,559.56	-	8,559.56
State Department for Immigration and Citizen services	1,892.44	14.70	14.15	71.72	16.02	5.05	66.49	21.01	33.13	111.67	1.39	0.24	-	6.86	16.69	284.19	-	-	-	34.68	-	-	2,590.42	512.20	2,078.22
National Police Service	22,688.37	291.74	1.12	139.68	-	0.03	13.80	8.03	0.27	2,181.06	81.23	10.56	8,732.70	0.10	264.23	3,441.00	-	-	-	-	-	55.64	37,909.56	16.48	37,893.08
State Department for Internal Security & National Administration	4,252.31	64.60	0.66	680.66	-	-	0.96	1.41	630.49	92.53	19.55	4.48	-	0.90	43.36	9,200.10	-	-	-	735.00	-	0.66	15,727.67	0.69	15,726.98
State Department for Devolution	34.37	-	0.15	8.76	-	0.66	26.99	1.55	40.26	-	0.35	0.18	-	0.96	1.22	5.02	-	-	-	181.44	-	0.81	302.73	-	302.73
State Department for Special Programmes	-	-	-	5.70	-	-	-	-	1.54	-	0.01	0.05	-	0.06	-	6.52	-	-	-	-	-	-	13.88	-	13.88
State Department for the ASALs and Regional Development	63.04	-	0.06	1.84	-	-	-	1.24	1.82	-	0.04	0.03	-	0.08	0.07	-	-	-	-	1,754.76	-	-	1,822.98	-	1,822.98
Ministry of Defence	573.97	-	1.20	7.12	5.11	1.62	-	8.21	4.83	0.49	1.10	0.56	-	1.07	5.01	60.00	-	-	-	48,273.66	-	-	48,943.95	2,165.15	46,778.80
State Department for Foreign Affairs	872.98	19.90	17.07	20.23	253.51	0.37	146.40	1.17	31.46	0.24	2.33	3.33	0.69	0.86	5.69	135.81	-	-	-	15.61	-	2.46	1,530.08	17.72	1,512.37
State Department for Diaspora Affairs	60.94	0.09	0.71	2.41	4.76	0.16	17.45	-	2.89	-	0.22	-	-	0.10	0.60	1.50	-	-	-	-	-	-	91.85	-	91.85
State Department for Vocational and Technical Training	2,789.59	(0.18)	(0.03)	5.06	-	0.26	16.47	10.55	4.02	-	0.06	0.03	-	0.05	1.13	25.58	-	-	-	2,099.62	-	-	4,952.20	0.00	4,952.20
State Department for Higher Education	50.93	0.65	0.22	4.45	-	-	-	0.56	1.44	-	0.21	-	-	0.06	0.12	109.04	-	-	-	15,428.03	18,209.94	0.01	33,805.66	26,090.47	7,715.19
State Department for Basic Education	1,207.94	6.84	0.07	2.12	-	0.10	-	0.01	0.05	2.47	0.63	3.15	-	0.38	0.42	5,901.07	16,243.60	-	-	5,896.22	-	-	29,265.09	3.13	29,261.97

Ministries/ Departments/ Agencies	Compensation to Employees	Use of Goods and Services																Subsidies		Social Security Benefits		Acquisition of Financial Assets	Acquisition of Non-Financial Assets	Gross Expenditure	Appropriations-in-Aid (A-I-A)	Net Expenditure
State Department for Science, Innovation and Research	-	-	-	2.12	0.60	-	-	0.41	1.03	-	0.24	-	-	0.24	-	-	-	-	-	161.18	-	-	165.83	-	165.83
The National Treasury	906.73	5.05	8.50	26.28	17.04	0.05	0.24	5.99	47.25	-	0.58	0.04	2.25		0.30	4,891.90	-	-	-	9,181.09	-	-	15,093.28	1.61	15,091.66
State Department for Economic Planning	105.68	0.07	0.13	9.55	8.84	0.01	4.59	5.04	7.19	-	0.24	0.22	-	0.10	2.19	10.51	-	-	-	578.51	-	2.23	735.13	-	735.13
State Department for Public Investments and Assets Management	-	-	0.02	3.53	-	-	-	-	0.89	-	-	-	-	0.20	-	4.02	-	-	-	347.00	-	-	355.66	-	355.66
State Department for Medical Services	2,178.10	9.19	0.89	8.06	0.67	-	0.73	50.66	2.06	9.71	0.15	0.35	-	0.32	0.25	1.28	-	-	-	11,327.41	-	-	13,589.81	-	13,589.81
State Department for Public Health and Professional Standards	1,899.46	-	-	17.40	0.35	-	-	9.33	3.62	-	-	-	-	0.04	4.56	0.97	-	-	-	5,687.48	-	-	7,623.22	2,801.58	4,821.64
State Department for Roads	286.77	0.47	0.01	2.50	-	-	-	-	2.41	2.81	0.38	0.13	-	1.99	-	(0.14)	-	-	-	17,291.08	-	-	17,588.39	17,291.08	297.31
State Department for Transport	33.45	2.39	0.21	2.20	-	0.01	-	0.34	0.42	0.70	0.20	1.09	-	0.56	-	4.57	-	-	-	485.10	-	0.27	531.52	-	531.52
State Department for Shipping and Maritime Affairs	32.28	-	0.03	8.05	1.83	1.14	-	3.15	1.45	-	0.26	0.02	-	0.59	-	1.17	-	-	-	402.68	-	-	452.65	353.23	99.42
State Department for Housing & Urban Development	242.25	1.47	-	6.19	0.42	0.96	17.18	1.36	2.21	0.08	0.51	0.08	-	0.63	0.19	37.15	-	-	-	500.00	-	-	810.68	21.50	789.18
State Department for Public Works	219.59	1.84	0.10	8.11	-	0.04	19.13	1.13	2.03	0.22	0.24	0.33	-	0.62	2.00	10.25	-	-	-	431.47	-	0.05	697.14	195.93	501.21
State Department for Aviation and Aerospace Development	7.01	-	0.22	3.94	2.62	0.05	-	0.24	2.85	-	-	-	-	0.15	-	1.51	-	-	-	-	-	4.81	23.41	-	23.41
State Department for Irrigation	63.66	-	0.48	1.76	-	-	-	1.82	0.47	-	-	-	-	0.05	1.16	0.19	-	-	-	153.79	-	0.04	223.43	66.39	157.04
State Department for Water & Sanitation	124.77	-	0.09	2.00	-	-	-	-	4.05	-	0.08	0.12	-	0.07	-	-	-	-	-	1,695.89	-	-	1,827.06	914.03	913.03
State Department for Lands and Physical Planning	771.24	9.24	9.32	123.02	0.48	1.58	-	11.86	38.09	-	0.27	0.39	-	12.39	39.80	70.32	-	-	-	-	-	0.08	1,088.08	316.47	771.61
State Department for Information Communications, Technology & Digital Economy	88.13	-	0.62	5.72	1.70	-	34.48	0.79	2.80	-	1.62	0.06	-	0.23	-	2.28	-	-	-	667.92	-	2.42	808.76	103.49	705.27
State Department for Broadcasting & Telecommunications	103.84	-	0.05	9.32	0.34	0.00	0.14	7.06	1.75	0.05	0.21	-	-	0.19	1.18	293.66	-	-	-	618.13	-	-	1,035.91	-	1,035.91
State Department for Sports	51.62	-	0.39	1.83	0.01	0.30	0.04	0.04	0.61	0.50	0.29	0.03	-	0.08	0.05	22.45	-	-	-	270.42	-	0.02	348.69	124.37	224.33
State Department for Culture, the Arts and Heritage	64.59	0.61	0.02	6.00	0.34	0.90	11.78	0.18	3.43	4.69	0.05	0.19	-	0.10	0.09	1.37	-	-	-	411.72	-	-	506.05	-	506.05
State Department for Youth Affairs and Creative Economy	154.20	6.11	3.17	57.93	-	5.45	45.22	3.84	32.76	0.38	0.20	1.08	-	9.24	1.52	20.67	-	-	-	249.76	-	1.44	592.97	45.14	547.83
State Department for Energy	88.95	0.37	0.44	5.27	-	-	-	-	0.92	-	0.56	0.05	-	0.32	1.88	0.00	-	-	-	2,792.76	-	0.20	2,891.71	-	2,891.71

Ministries/ Departments/ Agencies	Compensation to Employees	Use of Goods and Services															Subsidies		Social Security Benefits		Acquisition of Financial Assets	Acquisition of Non-Financial Assets	Gross Expenditure	Appropriations-in-Aid (A-I-A)	Net Expenditure
State Department for Livestock Development.	411.52	5.41	1.04	1.93	-	0.29	9.48	6.75	2.50	49.30	2.31	1.32	0.17	4.23	6.04	37.71	-	-	-	578.75	-	4.99	1,123.75	128.02	995.72
State Department for Blue Economy and Fisheries	62.37	-	0.02	1.13	-	-	-	-	1.95	11.22	0.15	-	-	0.15	0.05	10.00	-	-	-	474.97	-	-	562.01	68.68	493.33
State Department for Crop Development	180.20	2.37	0.28	1.64	-	0.02	-	0.52	0.09	-	0.10	0.02	-	0.09	0.11	-	-	-	-	3,290.80	-	-	3,476.23	-	3,476.23
State Department for Cooperatives	81.09	-	0.02	9.70	0.77	9.17	19.05	3.52	6.84	0.50	0.01	-	-	2.91	3.61	0.42	-	-	-	207.09	-	-	344.70	-	344.70
State Department for Trade	141.31	-	0.17	9.21	6.59	11.44	50.73	3.89	13.21	0.36	0.24	0.05	-	0.99	5.42	6.01	-	-	-	423.77	-	-	673.41	248.60	424.81
State Department for Industry	139.70	-	0.14	21.00	1.81	0.38	-	2.64	1.39	0.01	(0.01)	-	-	-	-	232.18	-	-	-	291.12	-	-	690.36	-	690.36
State Department for Micro, Small and Medium Enterprises Development	53.89	-	0.10	4.57	1.25	0.22	9.92	3.07	1.92	-	0.01	0.02	-	0.07	-	-	-	-	-	244.29	-	-	319.33	-	319.33
State Department for Investment Promotion	20.74	-	0.39	5.36	2.52	0.07	0.00	0.73	1.72	-	0.10	0.07	-	0.47	0.00	0.23	-	-	-	294.20	-	-	326.60	-	326.60
State Department for Labour and Skills Development	251.61	0.05	1.13	12.65	11.84	0.28	50.00	1.14	6.39	0.49	0.39	0.24	-	1.26	0.98	0.16	-	-	-	31.54	-	-	370.16	-	370.16
State Department for Social Protection and senior citizens Affairs	568.15	-	0.13	16.21	-	0.05	2.90	6.11	20.79	0.03	0.33	-	3,560.00	0.03	0.86	105.93	-	-	-	9,819.65	-	0.97	14,102.13	-	14,102.13
State Department for Children Services	-	-	-	9.29	1.95	0.04	6.05	0.77	3.34	0.08	0.04	0.02	-	0.05	0.10	73.70	-	-	-	2,855.85	-	-	2,951.28	-	2,951.28
State Department for Mining	145.52	-	0.12	21.45	4.26	1.10	-	1.99	0.80	5.21	0.10	0.15	-	0.10	8.00	4.50	-	-	-	20.03	-	-	213.33	-	213.33
State Department for Petroleum	65.70	0.49	0.26	1.46	-	0.04	-	-	0.59	-	0.31	0.03	-	0.21	0.08	0.02	-	191.74	-	-	-	0.10	261.03	-	261.03
State Department for Tourism	54.64	1.00	0.02	11.45	4.73	0.08	11.93	0.26	10.91	3.21	2.09	0.05	-	0.65	6.96	0.15	-	-	-	104.87	-	-	213.00	-	213.00
State Department for Wildlife	39.67	-	0.03	5.35	0.73	-	0.15	0.05	0.10	-	0.09	0.03	134.00	-	-	165.74	-	-	-	3,500.04	-	-	3,845.99	3,219.47	626.53
State Department for Gender and Affirmative Action	73.40	-	0.01	8.17	1.56	0.05	10.70	3.76	7.20	0.05	0.38	0.02	-	0.29	1.58	2.73	-	-	-	101.16	-	-	211.08	-	211.08
State Department for Public Service	230.08	0.23	0.04	14.26	0.02	0.09	20.32	5.32	2.42	-	0.63	0.03	4,099.84	0.05	-	5.91	-	-	-	2,227.84	-	-	6,607.07	-	6,607.07
State Department for East African Community	80.51	-	0.37	7.12	20.90	0.09	-	0.20	1.61	-	0.24	0.06	-	0.34	0.51	-	-	-	-	-	-	-	111.93	-	111.93
The State Law Office	467.74	0.20	0.93	25.45	13.34	0.81	21.98	2.76	2.83	0.55	0.14	0.64	-	0.60	2.74	42.01	-	-	-	287.75	-	-	870.49	-	870.49
State Department for Justice, Human Rights and Constitutional Affairs	-	5.35	-	-	-	-	-	-	2.25	-	0.04	-	-	0.62	0.24	0.75	-	-	-	155.37	-	-	164.63	-	164.63
The Judiciary	3,868.77	14.95	45.46	108.31	11.62	0.61	27.37	2.12	55.85	-	2.07	3.90	229.78	0.81	37.02	92.93	-	-	17.18	0.07	-	0.15	4,518.99	-	4,518.99
Ethics and Anti-Corruption Commission	617.65	3.15	18.42	89.21	25.57	12.05	26.55	50.24	26.44	0.29	8.10	4.63	281.24	4.25	7.99	52.28	-	-	-	6.85	-	85.58	1,320.47	1.73	1,318.74

Ministries/ Departments/ Agencies	Compensation to Employees	Use of Goods and Services																Subsidies		Social Security Benefits		Acquisition of Financial Assets	Acquisition of Non-Financial Assets	Gross Expenditure	Appropriations-in-Aid (A-I-A)	Net Expenditure
National Intelligence Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,310.13	-	-	16,310.13	-	16,310.13
Office of the Director of Public Prosecutions	886.91	3.61	15.50	108.43	14.15	0.20	54.97	23.23	35.17	0.06	7.70	0.24	26.82	15.97	6.33	31.56	-	-	-	-	-	0.96	1,231.80	-	1,231.80
Office of the Registrar of Political Parties	63.10	0.88	0.25	1.02	-	0.18	2.62	2.22	1.10	-	-	0.04	38.94	0.08	-	0.06	-	-	-	494.58	-	-	605.06	-	605.06
Witness Protection Agency	106.01	0.90	0.50	0.01	-	0.06	4.14	-	0.88	0.27	0.05	-	25.08	0.02	0.63	55.89	-	-	-	-	-	-	194.46	-	194.46
State Department for Environment & Climate Change	296.51	11.25	2.21	2.40	0.37	-	-	2.25	35.92	17.72	1.15	0.47	-	0.82	0.17	4.09	-	-	-	136.85	-	0.42	512.60	-	512.60
State Department for Forestry	34.26	-	-	1.04	-	-	-	0.40	0.13	-	-	0.01	-	0.03	-	-	-	-	-	1,883.37	-	-	1,919.24	944.00	975.24
Kenya National Commission on Human Rights	86.86	0.33	0.30	7.15	-	-	-	0.11	13.28	27.90	1.20	0.07	0.73	2.73	-	-	-	-	-	-	-	-	140.66	-	140.66
National Land Commission	343.26	-	0.01	11.21	1.42	0.81	31.02	2.25	567.67	-	0.01	-	-	-	0.02	260.00	-	-	-	-	-	-	1,217.67	-	1,217.67
Independent Electoral and Boundaries Commission	538.58	0.77	0.42	59.31	1.04	22.04	44.96	58.43	5.06	-	4.61	30.59	-	1.09	3.75	11.77	-	-	-	-	-	-	782.41	-	782.41
Parliamentary Service Commission	171.52	0.01	-	20.12	13.25	0.05	-	19.49	5.90	-	0.01	-	-	-	0.03	0.04	-	-	1.50	-	-	-	231.92	-	231.92
National Assembly	3,254.19	-	0.03	936.59	138.87	1.32	5.37	9.73	49.25	0.39	-	3.13	-	0.39	8.70	658.07	-	-	23.33	250.01	-	-	5,339.36	-	5,339.36
Parliamentary Joint Services	664.16	30.53	2.43	51.69	43.52	33.83	63.29	31.58	14.43	9.30	0.32	28.58	9.98	16.97	8.41	523.13	-	-	0.65	-	-	9.33	1,542.14	0.05	1,542.09
Senate	980.02	-	-	310.42	162.82	1.30	-	59.86	25.44	-	4.54	0.38	-	5.65	0.04	239.87	-	-	1.49	9.00	-	4.57	1,805.40	-	1,805.40
Judicial Service Commission	73.60	-	0.77	14.10	7.29	0.86	0.85	39.10	10.15	-	0.96	0.03	-	0.08	1.96	0.80	-	-	-	-	-	-	150.55	-	150.55
The Commission on Revenue Allocation	46.31	0.25	0.00	3.07	-	-	14.77	0.28	1.23	-	0.28	0.05	0.56	0.02	1.39	3.85	-	-	-	-	-	13.65	85.74	-	85.74
Public Service Commission	565.48	0.02	0.08	11.40	0.29	2.11	0.10	2.26	5.54	-	0.02	0.09	0.19	0.15	0.50	1.87	-	-	-	-	-	0.03	590.14	6.67	583.47
Salaries and Remuneration Commission	76.75	-	0.86	9.27	-	0.44	7.86	6.29	6.71	-	2.12	2.41	1.71	0.55	3.61	1.04	-	-	-	-	-	3.33	122.94	-	122.94
Teachers Service Commission	95,842.24	5.00	5.28	18.28	0.53	1.61	-	214.18	13.42	-	8.85	0.47	13.28	2.43	11.45	4.26	-	-	-	-	-	-	96,141.28	68.50	96,072.77
National Police Service Commission	175.85	0.73	0.06	22.69	-	0.56	40.48	0.57	1.99	0.08	0.40	0.31	-	0.80	0.36	45.13	-	-	0.15	-	-	0.31	290.46	-	290.46
Auditor General	1,231.35	2.57	15.64	348.86	33.53	0.19	93.64	15.64	7.94	-	11.09	-	83.90	-	24.41	5.12	-	-	-	-	-	1.87	1,875.75	-	1,875.75
Office of the Controller of Budget	95.60	-	0.04	9.65	0.26	0.04	-	1.03	0.52	-	0.01	0.02	1.40	0.17	-	5.21	-	-	-	-	-	-	113.95	-	113.95
The Commission on Administrative Justice	116.00	0.27	2.43	1.81	3.02	0.17	15.11	1.36	1.72	0.03	0.13	0.03	-	0.70	1.01	0.79	-	-	-	-	-	-	144.58	-	144.58
National Gender and Equality Commission	76.07	0.04	1.12	2.91	0.88	0.24	10.11	10.13	0.94	-	0.10	0.18	0.03	0.02	1.32	(0.18)	-	-	0.97	-	-	47.50	152.37	-	152.37
Independent Policing Oversight Authority	133.85	0.34	2.00	8.84	5.00	1.11	21.92	1.85	-	-	4.53	1.12	71.55	0.01	6.31	61.89	-	-	-	-	-	0.09	320.41	-	320.41
Total	**164,035.55**	**658.45**	**196.55**	**4,090.95**	**872.50**	**123.42**	**1,171.75**	**781.44**	**2,191.22**	**3,622.18**	**272.67**	**261.25**	**17,314.87**	**118.40**	**785.11**	**30,778.73**	**16,243.60**	**191.74**	**46.27**	**171,676.56**	**18,209.94**	**247.70**	**433,890.84**	**55,726.38**	**378,164.46**

Source: *MDAs and National Treasury*

The recurrent expenditure for MDAs has further been disaggregated into Compensation to Employees, Operations and Maintenance, and Current Transfers to SAGAs. This report annexes the current expenditure performance for Semi-Autonomous Government Agencies/State-Owned Enterprises.

3.4.4 Compensation to Employees

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

Table 3.12: Compensation to Employees Expenditure by Sector

Sector	Compensation to Employees' Performance for the First Three Months of FY 2025/26		
	Gross Estimates (Kshs. Million)	Expenditure (Kshs. Mn)	Expenditure as % of Gross Estimates
ARUD	82,407.81	1,768.58	2
EIICT	534,627.81	1,167.98	1
GECA	58,159.86	634.92	1
Health	138,105.53	4,077.56	3
Education	703,066.20	99,890.70	26
GJLO	284,086.68	43,139.32	15
PAIR	320,190.39	10,914.55	3
National Security*	253,770.18	573.97	2
SPCR	78,994.38	1,163.58	1
EPWNR	95,866.69	704.38	1
Total	2,549,275.55	164,035.55	7
Ordinary Revenue plus A.I.A *as per the National Treasury Quarter I Economic and Budgetary Review Report FY 2025/26 (excluding disbursements of the Equitable share of the revenue raised nationally to County Governments)*		**643.47**	
Expenditure on Compensation to Employees as % of Ordinary Revenue plus A.I.A (Less disbursements to County Governments)		**25**	

Source: *National Treasury and MDAs*

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

In the first three months of the FY 2025/26, compensation to employees was Kshs.164.04 billion, representing 6 per cent of the ministerial gross estimates. This did not include payment for the National Intelligence Service and Kenya Defence Forces under the National Security Sector, and Semi-Autonomous Government Agencies/ State Corporations/State Owned Corporations. Considering the exclusions, MDAs compensation to employees accounted for 25 per cent of the national government's equitable share of the revenue raised nationally and Appropriations-in-Aid. This complies with the requirement of 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 Annex III of this report.

3.4.5 Use of Goods and Services

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

In the first three months of FY 2025/26, travel expenditure amounted to Kshs.4.97 billion, comprising domestic travel at Kshs.4.09 billion and foreign travel at Kshs.877.21 million. Insurance expenditure recorded Kshs.17.41 billion, Specialised materials and supplies Kshs.3.62 billion, hospitality recorded Kshshs. 2.19 billion and rent and rates on non-residential buildings was Kshs.1.17 billion.

3.4.6 Grants/Current Transfers

Grants/Current transfers are 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 the first three months of FY 2025/26, the total current trasfers reported by MDAs amounted to Kshs.171.68 billion, representing 40 per cent of the MDAs' gross recurrent expenditure. These comprised of:

i. ***Grants and other Transfers***- *The total expenditure reported by MDAs was Kshs.78.89 billion, with the Ministry of Defence reporting the highest transfers of Kshs.48.27 billion.*

ii. ***Current transfers to other Government Units*** - *Total expenditure by the MDAs was Kshs.74.34 billion, with the State Department for Roads reporting the highest at Kshs.17.29 billion, followed by the State Department for Medical Services at Kshs.11.31 billion.*

iii. ***Other transfers and Emergency Relief***- *The total expenditure by MDAs was Kshs.14.70 billion. The State Department for Social Protection and Senior Citizens Affairs reported the highest transfer of Kshs.9.67 billion, while the State Department for Higher Education followed at Kshs.4.29 billion.*

3.4.7 Subsidies

This category includes Subsidies to Private enterprises and Subsidies to Public Corporations. In the first three Months of FY 2025/26, the total Subsidies reported by MDAs amounted to Kshs.16.24 billion to the State Department for Basic Education, representing 4 per cent of the gross recurrent expenditure to support Board of Governors' maintained schools (for supporting free secondary education).

3.4.8 Social Benefits

This category includes government pensions and retirement benefits, Social Security benefits, Employer social benefits, and Gratuities. MDAs reported a total expenditure of Kshs.46.27 million in the first three months of FY 2025/2026.

3.4.9 Acquisition of Financial Assets

This category includes domestic loans to other levels of government, Domestic loans to Financial Institutions, Domestic loans to Individuals and households and Domestic Lending and on-lending. MDAs reported a total expenditure of Kshs.18.21 billion in the first three months of FY 2025/2026 to the State Department for Higher Education and Research.

3.4.10 Acquisition of Non-Financial Assets

This category includes refurbishing buildings, purchasing vehicles and other transport equipment, furniture and general equipment, and purchasing specialised plant equipment and machinery. MDAs reported a total expenditure of Kshs.247.70 million under the category. The Ethics and Anti-Corruption Commission recorded the highest at Kshs.85.58 million, followed by the National Police Service at Kshs.55.64 million.

3.4.11 Other Expenses

Other expenses amounted to Kshs.30.78 billion in the period under review, representing 7 per cent of the gross recurrent expenditure. The MDAs that recorded the highest expenditure under this category were:

State Department for Internal Security and National Administration - Kshs.9.20 billion majorly for security operations

State Department for Basic Education -Kshs.5.90 billion being school examination and invigilation.

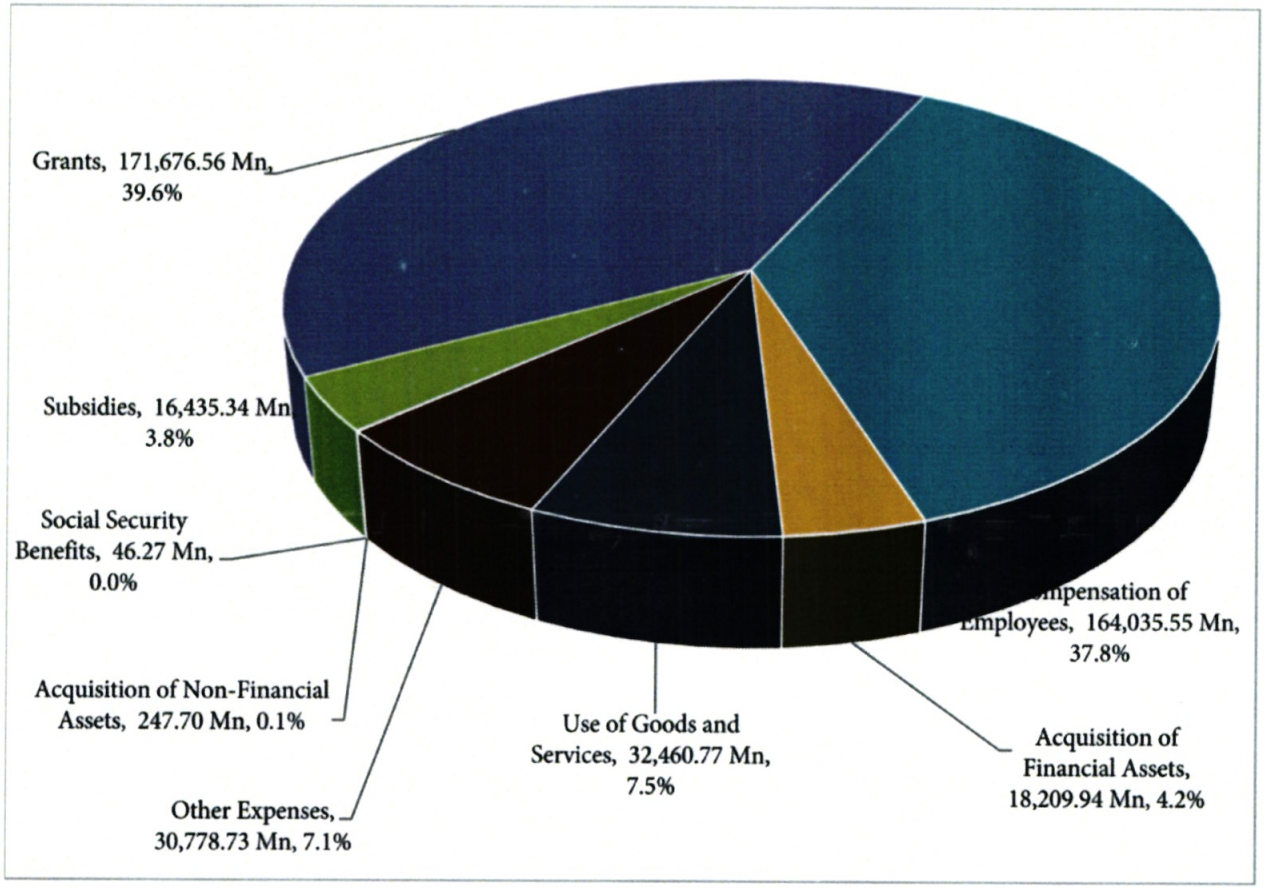
National Treasury -Kshs.4.89 billion for security operations.

National Police Service -Kshs.3.44 billion, mainly for security operations.

State House -Kshs.3.11 billion for other operations.

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

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



Source: MDAs and National Treasury

3.5. Trade Payables for the National Government

The total National government Trade payables (pending bills) as of 30th September 2025 amounted to Kshs.525.44 billion, compared to Kshs.528.36 billion reported as of 30th September 2024. This comprised Kshs.406.49 billion (77 per cent) for State Corporations (compared to Kshs.410.69 billion) and Kshs.118.94 billion (23 per cent) for MDAs, compared to Kshs.117.67 billion recorded in a similar period FY 2024/25, respectively. Table 3.13 presents a summary of Trade Payables (Pending Bills) as of 30th September 2025.

Table 3.13: National Government Trade Payables (Pending Bills)

CATEGORY	Pending Bill as of 30th September 2025 (Kshs.) (A)	Pending Bill as of 30th September 2024 (Kshs.) (B)	Per cent of MDA or SAGA Sub-Total (%)	Percentage (%) Change from 30th June 2024 ((A-B)/B *100)
a) MDAs				

CATEGORY	Pending Bill as of 30th September 2025 (Kshs.) (A)	Pending Bill as of 30th September 2024 (Kshs.) (B)	Per cent of MDA or SAGA Sub-Total (%)	Percentage (%) Change from 30th June 2024 ((A-B)/B *100)
Recurrent	76,339,513,153	85,759,098,718	64	(11)
Development	42,601,583,436	31,912,921,243	36	33
Sub-Total*	**118,941,096,589**	**117,672,019,961**	-	1
b) State Corporations/State Owned Enterprises/SAGAs				
Recurrent				
Pay as You Earn (PAYE)	25,030,203,262	22,891,652,006	6	9
National Social Security Fund	898,700,498	499,698,170	0.22	80
National Hospital Insurance Fund	39,602,431,347	77,289,263	10%	51139
HELB Deductions	24,760,537	-	0.01	100
Unremitted Sacco Deductions	10,948,372,554	2,597,780,506	3	321
Unremitted Staff Loan Deductions	2,405,810,183	2,467,056,232	0.6	(2)
Pension Arrears	2,640,287,765	35,537,994,917	0.6	(93)
Personnel Emoluments Arrears	37,347,532,094	-	9	0%
Others	54,867,149,352	56,986,886,871	13	(4)
Consumables and General Supplies	36,881,557,896	39,836,784,137	9	(7)
Subtotal (Recurrent)	**210,646,805,487**	**160,895,142,102**	52	31
Contractors/Projects (Development)	195,851,167,676	249,793,946,172	48	(22)
Sub-Total SCs /SAGAs /SOEs	**406,497,973,163**	**410,689,088,274**	-	(1)
Total	525,439,069,752	528,361,108,235		(1)

Source: The National Treasury

**MDAs' Trade Payables (Pending Bills) do not include bills under litigation, which are handled by the Office of the Attorney General*

MDAs' Trade Payables (Pending Bills) comprised of Kshs.76.34 billion (64 per cent) for recurrent expenditure and Kshs.42.60 billion (36 per cent) for development expenditure. In the first three months of FY 2024/2025, the Trade Payables (Pending Bills) of MDAs declined by Kshs.11.28 billion, representing a decrease of Kshs.10.67 billion for recurrent and a decrease of Kshs.0.61 billion for development expenditure.

The State Corporations' Trade Payables (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 was for Contractors/Projects (Kshs.195.85 billion), at 37 per cent, followed by National Hospital Insurance Fund (39.60 billion), at 8 per cent and Personnel Emoluments Arrears (Kshs.37.35 billion), at 7 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 2025/2026. It provides budget allocations per sector detailing specific MDAs' exchequer issues, expenditures, and absorption on the budget. The chapter also presents the performance of MDAs' programmes and sub-programmes and spending on development projects in the first three months of FY 2025/2026.

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

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

4.2. Agriculture, Rural and Urban Development Sector

4.2.1 Introduction

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

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

4.2.2 Budget Performance for the ARUD Sector

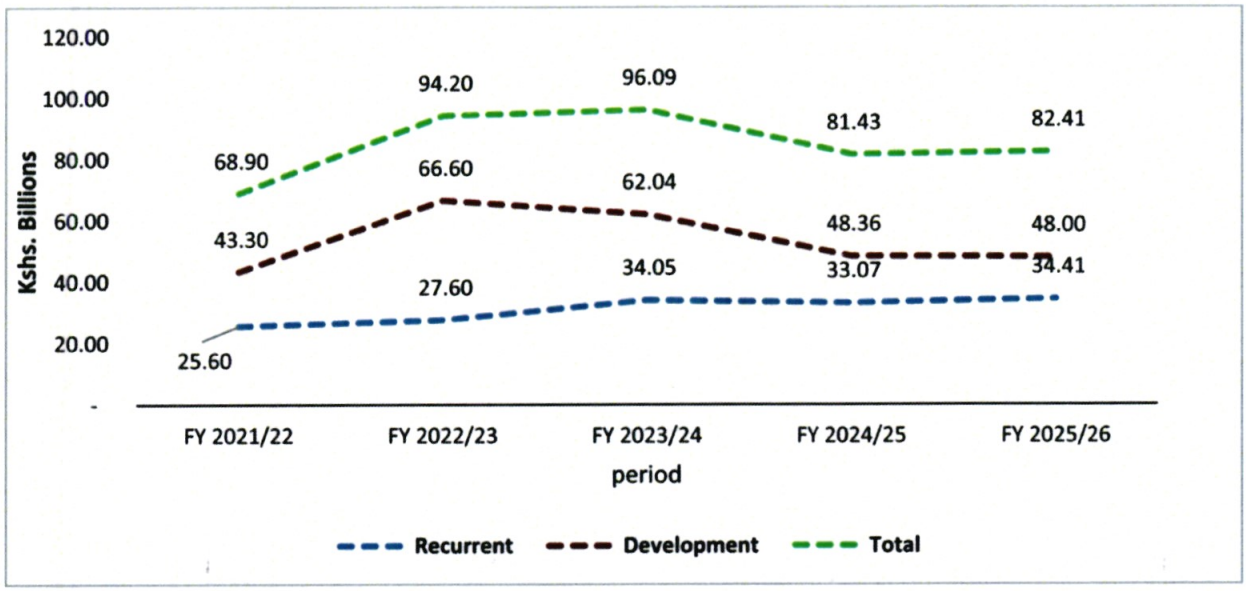
The budget allocation to ARUD in FY 2025/2026 amounted to Kshs.82.41 billion, compared to Kshs.81.43 billion allocated in FY 2024/2025. This amount represents 2 per cent of the gross national budget of Kshs.4.69 trillion and 3 per cent of the MDAs' budget of Kshs.2.55 trillion. The allocation included Kshs.48.00 billion (58 per cent) for development activities and Kshs.34.41 billion (42 per cent) for recurrent expenditure. The State Department for Agriculture received the highest budgetary allocation of Kshs.49.94 billion (61 per cent of the

Sector's budget), while the National Land Commission had the lowest budgetary allocation of Kshs.3.36 billion (4 per cent of the ARUD Sector allocation).

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

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

Figure 4.1: Budgetary Allocation Trend for the ARUD Sector



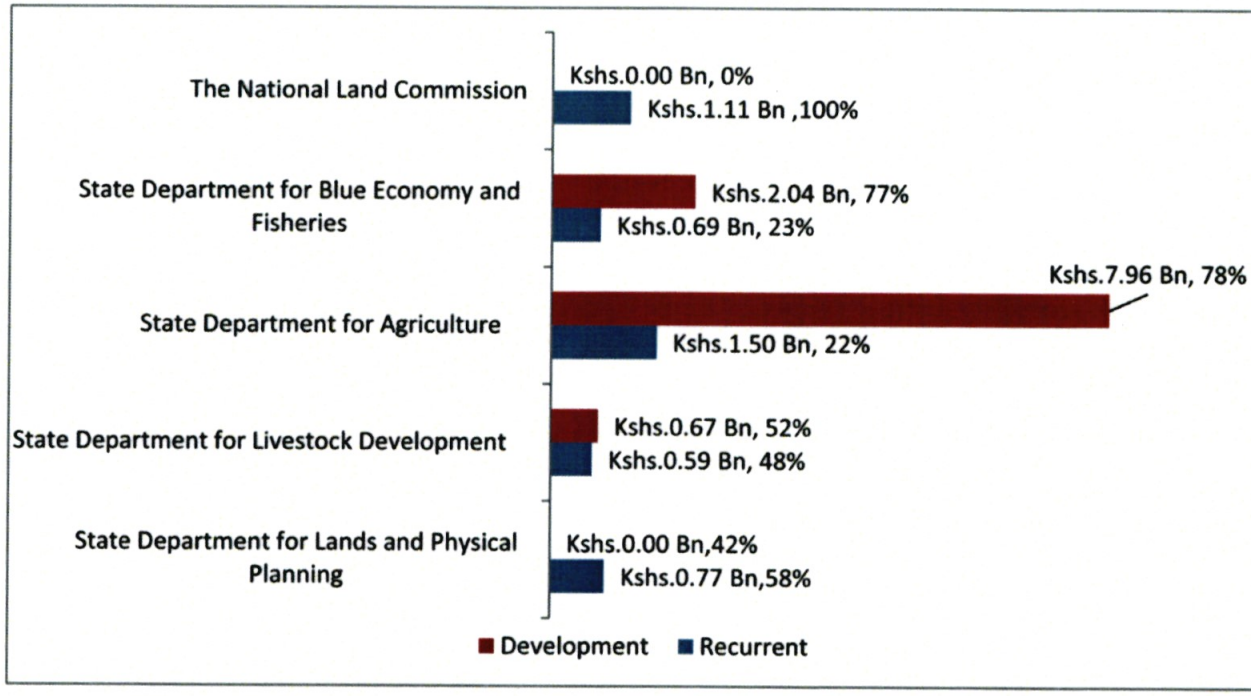
***Source:** National Treasury*

The total exchequer issues to the ARUD Sector amounted to Kshs.15.33 billion, representing 26 per cent of the Sector's annual net estimates. This amount comprised Kshs .10.67 billion for development expenditure, representing 26 per cent of the annual net development estimates, and Kshs.4.66 billion for recurrent activities, representing 26 per cent of the annual net recurrent estimates.

In the first three months of FY 2025/2026, the State Department for Blue Economies and Fisheries received the highest proportion of development exchequer issues to development net estimates at 48 per cent, while the National Lands Commission and the State Department for Lands and Physical Planning did not receive any development exchequer issues. The National Land Commission recorded the highest proportion of recurrent exchequer issues to recurrent net estimates of 40 per cent each. The State Department for Livestock Development recorded the lowest ratio of 22 per cent.

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

Figure 4.2: Exchequer Issues to the ARUD Sector



***Source:** National Treasury*

The total expenditure for the ARUD Sector amounted to Kshs.17.78 billion, representing 22 per cent of the annual gross estimates, compared to Kshs.15.01 billion (18 per cent) recorded in a similar period of FY 2024/2025. This amount comprised Kshs.10.32 billion for the development budget, representing an absorption rate of 22 per cent, compared to 20 per cent recorded in a similar period of FY 2024/2025, and Kshs.7.47 billion for recurrent expenditure, representing 22 per cent of the recurrent gross estimates, compared to 17 per cent recorded in a similar period of FY 2024/2025.

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

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

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross Estimates	l Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
State Department for Lands and Physical Planning	4.98	3.51	-	0.30	-	6	5.78	1.47	0.77	1.09	52	19
State Department for Livestock Development	5.08	4.08	0.67	0.79	16	16	5.04	2.73	0.59	1.12	22	22
State Department for Agriculture	32.15	29.11	7.96	6.87	27	21	17.79	6.01	1.50	3.48	25	20
State Department for the Blue Economy and Fisheries	5.23	4.21	2.04	2.21	48	42	3.00	2.88	0.69	0.56	24	19
National Land Commission	0.56	0.56	-	0.15	-	27	2.80	2.80	1.11	1.22	40	43
Total	**48.00**	**41.46**	**10.67**	**10.32**	**26**	**21**	**34.41**	**17.67**	**4.66**	**7.47**	**26**	**22**

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross Estimates	I Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates

Sector Summary

	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
Development	48.00	41.46	10.67	10.32	26	21
Recurrent	34.41	17.67	4.66	7.47	26	22
Total	82.41	59.13	15.33	17.78	26	22

***Source:** MDAs and National Treasury*

The State Department for Blue Economy and Fisheries recorded the highest absorption of the development budget at 42 per cent, while the State Department for Lands and Physical Planning recorded the lowest at 6 per cent. The National Land Commission recorded the highest recurrent expenditure to gross estimates at 43 per cent, while the State Departments for Lands and Physical Planning, Blue Economy and Fisheries recorded the lowest at 19 per cent.

4.2.3 The State Department for Lands and Physical Planning

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

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

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

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

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

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

Programmes	Sub-Programmes	Gross Approved Estimates (Kshs. Millions)			Expenditure (Kshs.Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Land Policy and Planning	Development Planning and Land Reforms	2,251.49	50.00	2,301.49	374.32	4.95	379.27	16
	Land Settlement	489.38	3,810.09	4,299.47	226.67	111.61	338.28	8
	Land Use	212.99	-	212.99	9.27	-	9.27	4
	Land Survey	1,414.57	100.00	1,514.57	253.18	-	253.18	17
Land Information Management	Digitisation of Land Records and Processes	71.01	712.00	783.01	21.98	168.74	190.72	24
	Infrastructure Development	-	310.30	310.30	-	10.00	10.00	3
General Administration, Planning and Support Services	General Administration, Planning and Support Services	1,340.73	-	1,340.73	202.71	-	202.71	15
TOTAL		5,780.17	4,982.39	10,762.56	1,088.12	295.30	1,383.43	13

***Source:** The State Department for Lands and Physical Planning*

An analysis of programmes and sub-programmes showed that the Digitization of Land Records and Processes Land Settlement sub-programme under the Land Information Management Land Policy and Planning programme recorded the highest absorption rate at 24 per cent. On the other hand, the Infrastructure Development sub-programme under the same programme recorded the lowest absorption rate at 3 per cent.

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

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

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

Name of Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2025	Variance
Land policy and planning	Development Planning and Land Reforms	Title deeds issued	Number of title deeds issued	420,000	82,454	(337,546)
	Land Settlement	Landless/ Squatters settled	Number of households settled	14,000	3,446	(10,554)
	Land Survey	Land parcels geo-referenced	Number of land parcels geo-referenced	100,000	6,340	(93,660)
Land Information Management	Digitisation of land records and processes	land offices digitised	Number of land offices digitised	3	0	(3)
	Infrastructure Development	Land offices constructed	Number of land offices constructed	4	0	(4)

***Source:** The State Department for Lands and Physical Planning*

The sub-programme for digitising land records and processes has an annual target of digitising 3 offices in FY 2025/26. However, as of 30th September 2025, no achievement was reported, despite an expenditure of Kshs.190.72 million.

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

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

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

Project Name (a)	Project commence date (b)	Expected Project Completion date (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Percentage (%) of completion
Development of the National Land Value Index-BETA	1.2.18	30.6.28	GoK	1,000	25.00	4.95	507.55	51
Settlement of The Landless - BETA	1.7.13	30.6.28	GoK	15,000	1,902.55	111.62	9,700.84	65
Construction of Land Registries	1.7.13	30.6.27	GoK	1,120	110.15	-	302.12	27
Renovation of Land Offices	1.7.14	30.6.28	GoK	500	45.00	10.00	381.06	76
Digitisation of land registries -BETA	1.7.2014	30.6.26	GoK	20,000	356.00	168.74	8,400.49	42
Infrastructure Improvements at the Kenya Institute of Survey and Mapping	1.7.13	30.6.26	GoK	1,100	50.00	-	329.00	30

***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, Construction of Land Registries (27 per cent complete) and Infrastructure Improvements at the Kenya Institute of Survey and Registration Mapping (30 per cent complete) did not record any expenditure in the first three months of FY 2025/26, while the Construction of Land Registries project was 27 per cent complete despite the project commencing in July 2013.

4.2.4 The State Department for Livestock Development

The State Department for Livestock Development's mandate includes Livestock policy management; Development of the livestock industry; Veterinary services and disease control policy; Range development and management; Livestock marketing; Promotion of dairy industry; Livestock insurance policy; Livestock branding; Promotion of bee keeping and apiculture; Promotion of quality of hides and skins; Leather sector development and promotion of value chain; Livestock research and development; Animal genetic research; and Tsetse fly and Trypanosomiasis research and control. The State Department oversees 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 budget allocation to the State Department for Livestock Development in FY 2025/2026 amounted to Kshs.10.11 billion, compared to Kshs.11.01 billion allocated in FY 2024/2025.

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

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

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

Programmes	Sub-Programmes	Gross Approved Estimates (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	2,298.01	2,680.00	**4,978.01**	529.63	469.75	**999.37**	20
	Livestock Production and Management	467.09	2,313.06	**2,780.15**	39.40	318.70	**358.10**	13
	Livestock Products Value Addition and Marketing	743.78	-	**743.78**	185.94	-	**185.94**	25
	Food Safety and Animal Products Development	321.67	8.00	**329.67**	69.96	-	**69.96**	21
	Livestock Diseases Management and Control	1,204.86	75.00	**1,279.86**	298.82	-	**298.82**	23
Total		5,035.41	5,076.06	10,111.47	1,123.75	788.45	1,912.19	19

***Source:** The State Department for Livestock Development*

On average, the State Department for Livestock Development recorded an absorption rate of 19 per cent in the first three months of FY 2025/26 against a quarterly target of 25 per cent.

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

Table 4.6 presents some of the Key Performance Indicators achievements against the annual target for the State Department for Livestock Development in the first three months of FY 2025/2026.

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

Name of Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 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	Number of milk handling premises inspected for quality and safety assurance	9,000	4,188	(4,812)
			Number of milk quality and safety tests conducted.	80,000	20,178	(59,822)
	Livestock production and management	Pastoralist covered by financial services and capacity building (drive project)	The number of pastoralists covered by livestock insurance at a minimum of 5 Tropical Livestock Units (TLUs) per pastoralist.	200,000	0	(200,000)
		Animal breeding services	Number of breeding piglets availed to farmers	700	0	(700)

Name of Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 2025	Variance
			Number of breeding rabbits availed to farmers	2,300	78	(2,222)
		Livestock Restocking in ASALs	Number of Livestock	10,208	0	(10,208)
			Number of Counties	16	0	(16)
	Livestock Disease management and control	Enhanced Disease Surveillance	Number of active surveillance missions on Peste des Petits Ruminants (PPR), Rift Valley Fever (RVF) and other priority trans boundary animal diseases	4	1	(3)
		Reduced animal disease incidences	% of disease outbreaks investigated	100	100	

***Source:** The State Department for Livestock Development*

Several key performance indicators did not record activities during the period under review under the Livestock Production and Management sub-programme, such as the number of pastoralists covered by livestock insurance at a minimum of 5 TLUs per pastoralist and the number of breeding piglets provided to farmers.

4.2.4.4 Project Implementation for the State Department for Livestock Development

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

Table 4.7: State Department for Livestock Development Projects Implementation Status

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Percentage (%) of completion
Establishment of Liquid Nitrogen Plants KAGRC	01.07.2015	30.06.2025	GoK	1,320.00	34.65	34.65	1,285.40	97
Towards Ending Drought Emergencies in Kenya	10.10.2021	30.06.2026	GoK/Donor	1,338.00	159.00	26.41	839.64	63
Livestock Training Institute Mogotio	01.07.2024	30.06.2029	GoK	500.00	15.00	0.50	50.48	10
Livestock Value Chain Support Programme, phase II	01.07.2022	30.06.2027	GoK/Donor	13,745.00	140.00	130.26	3,557.77	26
National Beekeeping Institute	15.08.2013	30.06.2026	GoK	159.00	4.00	-	150.90	95
De-risking, Inclusion & Value Enhancement of Pastoral Economies	27.10.2022	26.10.2027	Donor	16,093.00	1,150.00	366.25	6,637.18	41
Kenya Livestock Commercialization Programme (KELCOP)	10.03.2021	10.03.2027	GoK/Donor	6,200.00	785.50	90.00	2,484.35	40

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Percentage (%) of completion
Sustainable Tsetse and Trypanosomiasis-free areas in Kenya -KENTTEC.	01.08.2014	30.06.2028	GoK	1,960.00	25.00	-	1,378.75	70
Construct &Refurbish Facilities – Meat Training Institute -Athi Rivrer	20. 9.2012	30.12.2026	GoK	160.00	12.50	-	135.30	85
Construction of Awendo Animal Health Clinic	01.07.2025	31.07.2029	GoK	500.00	75.00	3.00	3.00	1

Source: *The State Department for Livestock Development*

4.2.5 The State Department for Agriculture

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

4.2.5.1 Budget Performance by the State Department for Agriculture

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

4.2.5.2 State Department for Agriculture Programmes and Sub-Programme Performance

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

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

Programmes	Sub-Programmes	Gross Approved Estimates (Kshs. Millions)			Expenditure (Kshs. Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration, Planning and Support Services	Agricultural Policy and Regulatory Frameworks	8,576.86	11,035.00	**19,611.86**	1,945.19	6,028.98	**7,974.17**	41
	Agricultural Planning and Financial Management	67.03	-	**67.03**	15.23	-	**15.23**	23

Programmes	Sub-Programmes	Gross Approved Estimates (Kshs. Millions)			Expenditure (Kshs. Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Crop Development and Management	Land and Crops Development	3,215.37	10,879.00	**14,094.37**	155.89	179.07	**334.96**	2
	Food Security Initiatives	300.00	9,178.81	**9,478.81**	29.45	517.37	**546.82**	6
	Quality Assurance and Monitoring	571.82	259.00	**830.82**	134.78	0.90	**135.68**	16
Agribusiness and Information Management	Agribusiness and Market Development	82.25	800.00	**882.25**	-	142.66	**142.66**	16
	Agricultural Information Management	50.91	-	**50.91**	6.96	-	**6.96**	14
Agricultural Research and Development	Crop Research and Development	4,928.48	-	**4,928.48**	1,188.74	-	**1,188.74**	24
TOTAL		17,792.71	32,151.81	49,944.52	3,476.23	6,868.98	10,345.22	21

***Source:** The State Department for Agriculture*

Analysis of Programmes and sub-programmes indicated that, on average, the State Department for Agriculture recorded an absorption rate of 21 per cent in the first three months of FY 2025/26. The General Administration, Planning and Support Services programme recorded the highest absorption rate at 41 per cent, while the Crop Development and Management programme recorded the lowest at 4 per cent.

4.2.5.3 Non-financial Performance by the State Department for Crop Development

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

Table 4.9: Non-Financial Performance by State Department for Crop Development

Name of Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 2025	Variance
Agricultural Research & Development	Crop Research and Development	Soil Health Services	Number of soil sample testing reports (nutrient recommendation)	5,000	0	(5,000)
		Crop varieties	Number of promising lines of different crops submitted to KEPHIS for NPT evaluation	90	18	(72)
General Administration, Planning and Support Services	Agricultural policy, legal and regulatory frameworks	Compliance with standards and regulations	percentage level of compliance with scheduled crop regulations.	100	100	-
		Bio-safety testing services	number of counties for compliance	45	14	(31)
		Bio-safety Arbitration Services	Number of public awareness programmes on Biosafety Appeals Board thematic areas	6	2	(4)
		Cotton Production and Productivity	Area under cotton (Acres)	43,762	0	(43,762)

Name of Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 2025	Variance
Crop Development and Management	Land and crop development	Value chain support services	Number of farmers trained on TIMPS	350,000	334,500	(15,500)
			Number of farmers facilitated for re-voucher support	750,000	299,063	(450,937)
		Food and industrial crops production	Metric tons of rice seed availed	82.5	0	(82.5)
			No. of assorted seedlings distributed (Millions)	0.33	0	(0.33)
	Quality assurance and monitoring of the outreach of services	Skills development and training services	Number of students trained in a certificate in the General Agriculture Program	56	93	37
			Number of students trained in the Diploma in General Agriculture Program	173	242	69
Agribusiness and Market Information	Agribusiness And Market Development	Agricultural market information services	Daily market information packages disseminated	316	70	(246)
	Agricultural information and management	Agricultural information services	Number of agricultural radio programmes developed and disseminated	52	0	(52)

Source: *The State Department for Agriculture*

4.2.5.4 Projects Implementation Status for the State Department of Agriculture

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

Table 4.10: State Department for Agriculture Project Implementation

Project Name (a)	Project Commence date (b)	Expected Project Completion date (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Percentage of completion
Food Systems Resilience Project	7/1/2024	30/6/2028	GoK/Donor	19,800.00	2,879.87	13.01	1,135.20	6
Kenya Agricultural Business Development Programme (KABDP)	7/1/2024	30/11/2028	GoK/Donor	4,910.00	15.00	-	42.00	1
Pyrethrum industry recovery	1/7/2014	30/6/2030	GoK	3,480.00	17.50	17.50	1,027.50	30
National Edible Oil Crops Promotion Project	1/7/2023	30/6/2030	GoK	1,241.00	150.00	-	50.11	4
Food security and crop diversification	1/7/2014	30/6/2030	GoK	9,012.00.00	596.73	79.79	4,534.53	50
Banana Enterprise Financing Project	1/7/2023	30/6/2028	GoK	500.00	-	-	40.00	8
Fertiliser Subsidy Programme	1/4/2021	30/6/2030	GoK	100,000.00	8,000.00	4,000.00	40,000.00	40
Crop Post-Harvest Management	1/7/2023	30/6/2030	GoK	3,244.40	75.00	18.30	2,417.18	75
National Agricultural Value Chain Development Project	21/9/2022	30/6/2027	GoK/Donor	31,350.000	5,120.50	94.44	11,377.85	36

Project Name (a)	Project Commence date (b)	Expected Project Completion date (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Percentage of completion
Quelea Management	1/7/2023	30/6/2028	GoK	450.00	-	-	49.87	11

Source: The State Department for Agriculture

An analysis of the State Department for Agriculture's project implementation status shows a low budget uptake for some projects. Examples of the affected projects include the Kenya Agricultural Business Development Programme (1 per cent), the National Edible Oil Crops Promotion Project (4 per cent), the Food Systems Resilience Project (6 per cent), and the Banana Enterprise Financing project (8 per cent). Furthermore, the Pyrethrum industry recovery project was at a 30 per cent level of completion, despite commencing in 2014.

4.2.6 The State Department for the Blue Economy and Fisheries

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

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

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

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

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

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

Programmes	Sub-Programmes	Gross Approved Estimates (Kshs. Millions)			Expenditure (Kshs.Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Fisheries Development and Management	Fisheries Policy, Strategy and Capacity Building	1,083.69	-	1,083.69	119.27	-	119.27	11
	Aquaculture Development	-	2,831.73	2,831.73	-	1,137.12	1,137.12	40
	Management and Development of Capture Fisheries	43.69	-	43.69	2.30	-	2.30	5

Programmes	Sub-Programmes	Gross Approved Estimates (Kshs. Millions)			Expenditure (Kshs.Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
	Marine and Fisheries Research	1,614.00	2,400.00	4,014.00	386.42	1,075.87	1,462.29	36
General Administration, Planning and Support Services	General Administration, Planning and Support Services	199.69	-	199.69	41.15	-	41.15	21
Development and Coordination of the Blue Economy	Blue Economy Policy, Strategy and Coordination	57.12	-	57.12	12.88	-	12.88	23
TOTAL		2,998.20	5,231.73	8,229.93	562.01	2,212.99	2,775.00	34

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

The analysis of Programmes and sub-programmes showed that the State Department for the Blue Economy and Fisheries recorded an overall absorption rate of 34 per cent, in the first three months of FY 2024/25. The Management and Development of Capture Fisheries sub-programme had the lowest absorption rate of 5 per cent.

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 the first three months of FY 2025/2026 are presented in Table 4.12.

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

Name of Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 2025	Variance
Fisheries Development and Management	Fisheries Policy, Strategy and Capacity Building.	Fisheries and Aquaculture Governance Instruments	Number of Fisheries and aquaculture governance instruments developed	2	0	(2)
		National fish marketing strategy	National fish marketing strategy developed	1	0	(1)
	Aquaculture Development	Fisheries and Aquaculture Services	Number of fish farmers mapped and capacity built.	2,000	0	(2,000)
		Sagana aquaculture complex	Percentage level of completion of Sagana Aquaculture Complex.	80	0	(80)
	Management and Development of Capture Fisheries	Fisheries and Aquaculture Services	The number of catch assessment surveys conducted	4	0	(4)
		Monitoring, Control and Surveillance Services	Number of Monitoring, Control and Surveillance Officers Trained.	105	0	(105)
			Number of Monitoring, Control and Surveillance Patrols conducted	25	0	(25)
			Number of Monitoring, Control and Surveillance Command Centres established.	2	0	(2)
	Marine spatial planning and coastal zone management	Marine Spatial Plan	% Completion of Spatial Plan.	40	0	(40)

Name of Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 2025	Variance
	Management of Fish Ports and associated infrastructure	Liwatoni Fish Port Services	Number of modern fish handling equipment acquired.	7	0	(7)
		Semi-industrial and Industrial Fishing Support Services.	Number of deep-sea fishing vessels refurbished.	2	0	(2)
		Kabonyo Regional Fisheries and Aquaculture Services and Training Centre of Excellence	level of completion (%)	60	30	(30)

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

Non-financial performance analysis reveals a slow delivery of services by the State Department of Blue Economy and Fisheries, despite an overall budget absorption rate of 34 per cent in the period under review.

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

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

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

Project Name (a)	Project commence date (b)	Expected Project Completion date (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure In the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Kabonyo Fisheries and Aquaculture Training Centre	1/7/2024	30/6/2027	Donor	1,800.00	500.00	-	543.00	30
Kenya Marine Fisheries & Socio-Economic Development Project	1/3/2018	30/6/2026	Donor	11,983.00	2,400.00	1,075.00	8,424.00	70
Aquaculture Business Development Project (ABDP)	1/1/2018	31/3/2026	Donor	14,373.00	2,331.00	1,137.00	10,225.00	71

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

4.2.7.2 National Land Commission Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.14 shows budget execution by programmes and

sub-programmes under the National Land Commission in the first three months of FY 2025/2026.

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

Programmes	Sub-Programmes	Gross Approved Estimates (Kshs. Millions)			Expenditure (Kshs. Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Land Administration and Management	General Administration, Planning and Support Services	1,392.31	-	**1,392.31**	279.51	-	**279.51**	20
	Land Administration and Management	419.05	200.00	**619.05**	86.69	150.00	**236.69**	38
	Public Land Information Management	1.30	34.08	**35.39**	0.17	-	**0.17**	0
	Land Dispute and Conflict Resolution	990.57	322.02	**1,312.59**	851.30	-	**851.30**	65
Total		2,803.23	556.10	3,359.33	1,217.67	150.00	1,367.67	41

***Source:** The National Land Commission*

On average, the National Land Commission recorded an absorption rate of 41 per cent in the first three months of FY 2025/26.

4.2.7.3 Non-financial Performance by the National Land Commission

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

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

Name of Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 2025	Variance
Land Administration and Management	Land Administration and Management Services	Land Use, Planning and Research Services	Number of advisories on land use planning prepared and issued.	4	2	(2)
			Per centage of guidelines for preparing land use and management plans for land held by public agencies developed.	4	1	(3)
		Natural Resources Management	Number of advisories on natural resources management issued.	4	0	(4)
			No. of counties with Ecologically Sensitive Areas mapped and inventoried	7	0	(7)
			No. of climate-smart land sessions held with stakeholders	2	0	(2)
		Land Administration and Management Services	Number of letters of allotments issued on public land	2,500	13,628	11,128
			Number of consents to lease public institutional land	400	4	396
			No. of public notices published on extension and renewal of leases, regularisation, formalisation, new allocation, and reservation for settlement schemes prepared.	224	183	(41)

Name of Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 2025	Variance
			Reviewed the Handbook on Land Administration processes and procedures developed	1	0.5	(0.5)
		Survey services	Number of final surveys supervised and administered	1	1	-
			No. of reports on documented acquired but unsurveyed public land	1	1	-
	Public Land Information Management	Survey services	Number of georeferenced PIDs, RIMs on public land, survey plans and development plans	500	200	(300)
			Number of digitised public land parcels	1,000	200	(800)
	Land Disputes and Conflict Resolution	Historical Land Injustices & Disputes Resolution Services	Percentage of litigation cases attended in court and in the land acquisition tribunal	1	0.25	(0.75)
			Number of historical land injustice claims investigated	493	30	(463)
			Number of historical land injustice determinations made/ Recommendation made	375	19	(356)
			Number of historical land injustice clinics for the public in the Counties	47	0	(47)

Source: *The National Land Commission*

The National Land Commission's non-financial performance reveals' low performance in the period under review, such as provision of advisories on natural resource management, mapping ecologically sensitive areas in the Counties, establishing historical land injustice clinics in the Counties, and engaging stakeholders on climate-smart land use.

4.2.7.4 Projects Implementation for the National Land Commission

Table 4.16 summarises projects undertaken by the National Land Commission.

Table 4.16: National Land Commission Project Implementation Status

Project Name (a)	Project commence date (b)	Expected Project Completion date (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Public Land Information Management	15/1/2015	30.12.2028	GoK	1,500.00	34.08	0	423.08	74
ICT Networking	15/1/2015	30/12/2028	GoK	552.00	22.O2	0	356.02	64
Final survey and vesting of compulsorily acquired land	01-07-2025	30-6-2027	GoK	450.00	200.00	0	200.00	44

Project Name (a)	Project commence date (b)	Expected Project Completion date (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Nairobi Southern By-pass, Nairobi Eastern By-pass, Dongo Kundu compensation fund	01-07-2024	30-6-2026	GoK	900.00	300.00	0	300.00	33

Source: *The National Land Commission*

The National Land Commission did not report any expenditure on the above projects in the first three months of FY2025

4.3. Education Sector

4.3.1 Introduction

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

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

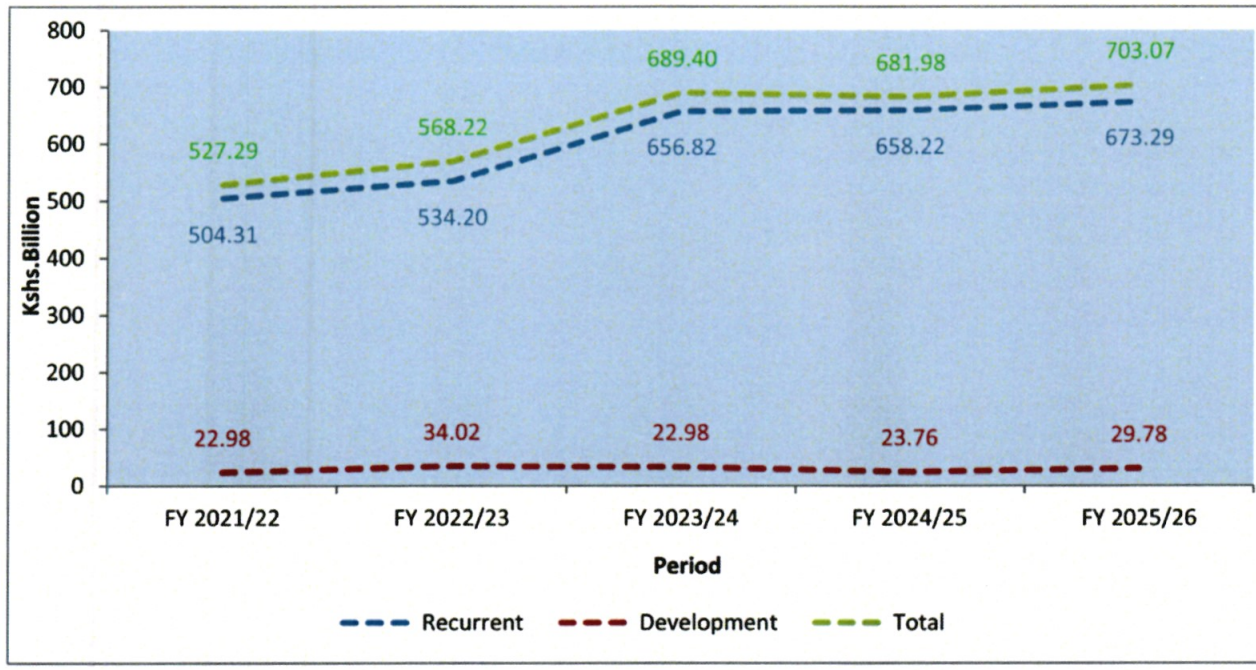
It is worth noting that the ongoing transition from the 8-4-4 to the 2-6-3-3 system requires substantial infrastructure, equipment, and human capital in the medium term, from 2025/26 to 2027/28.

4.3.2 Budget Performance for the Education Sector

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

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

Figure 4.3: Budgetary Allocation Trend for the Education Sector

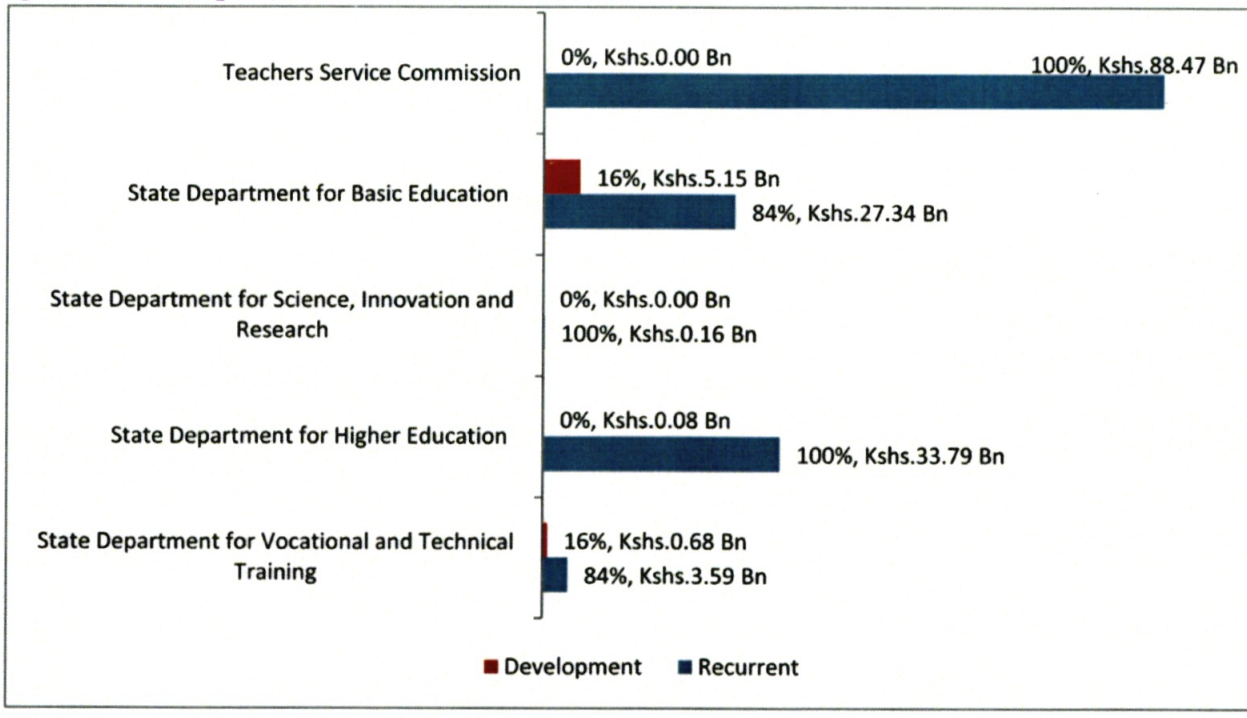


***Source:** National Treasury*

The total exchequer issues to the Education Sector amounted to Kshs.159.27 billion, representing 25 per cent of the Sector's annual net estimates. This amount comprised Kshs.5.91 billion for development expenditure, representing 25 per cent of the annual development net estimates, and Kshs.153.36 billion for recurrent activities, representing 26 per cent of the annual recurrent net estimates.

In the first three months of FY 2025/2026, the State Department for Vocational and Technical Training received the highest proportion of development exchequer issues to development net estimates at 32 per cent, while the State Department for Higher Education received 3 per cent, and the Teachers Service Commission did not receive exchequer issues for development activities. The State Department for Higher Education recorded the highest proportion of recurrent exchequer issues to recurrent revised net estimates of 39 per cent, while the State Department for Vocational and Technical Training recorded the lowest rate of 18 per cent. Figure 4.5 shows the exchequer issues in the Education Sector in the first three months of FY 2025/2026.

Figure 4.4: Exchequer Issues to the Education Sector



***Source:** National Treasury*

The total expenditure for the Education Sector amounts to Kshs.170.80 billion, representing 24 per cent of the annual gross estimates, compared to 26 per cent (Kshs.160.16 billion) recorded in the first three months of FY 2024/2025. This amount comprised Kshs.6.47 billion for the development budget representing an absorption rate of 22 per cent, compared to 29 per cent (Kshs.6.16 billion) recorded in the first three months of FY 2024/2025, and Kshs.164.33 billion for recurrent expenditure representing 24 per cent of the recurrent gross estimates, compared to 25 per cent (Kshs.154.00 billion) recorded in the first three months of FY 2024/2025.

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

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

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Budget	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
State Department for Vocational and Technical Training	7.84	2.11	0.68	0.74	32	9	35.41	20.43	3.59	4.95	18	14
State Department for Higher Education	2.78	2.74	0.08	1.23	3	44	140.95	86.16	33.79	33.81	39	24
State Department for Science, Innovation and Research	-	-	-	-	-	-	0.99	0.83	0.16	0.17	20	17
State Department for Basic Education	18.49	18.18	5.15	4.49	28	24	109.42	108.05	27.34	29.27	25	27

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Budget	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
Teachers Service Commission	0.67	0.67	-	0.01	-	1	386.51	385.55	88.47	96.14	23	25
Total	**29.78**	**23.70**	**5.91**	**6.47**	25	22	**673.29**	**601.03**	**153.36**	**164.33**	26	24

Sector Summary

	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
Development	29.78	23.70	5.91	6.47	25	22
Recurrent	673.29	601.03	153.36	164.33	26	24
Total	**703.07**	**624.74**	**159.27**	**170.80**	25	24

Source: *MDAs and National Treasury*

The State Department for Higher Education recorded the highest absorption of development budget at 44 per cent, while the Teachers Service Commission recorded the lowest at 1 per cent. The State Department for Basic Education recorded the highest recurrent expenditure as a percentage of annual gross estimates at 27 per cent, while the State Department for Vocational and Technical Training recorded the lowest at 14 per cent.

4.3.3 The State Department for Vocational and Technical Training

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

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

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

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

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

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

Programmes	Sub-Programmes	Gross Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Technical Vocational Education and Training	Technical Accreditation and Quality Assurance	2,238.76	-	**2,238.76**	97.19	-	**97.19**	4
	Special Needs in Technical and Vocational Education	207.14	-	**207.14**	51.79	-	**51.79**	25
	Technical Trainers and Instructors Services	32,082.88	-	**32,082.88**	4,610.94	-	**4,610.94**	14
	Infrastructure Development and Expansion	-	7,836.32	**7,836.32**	-	741.52	**741.52**	9
Youth Training and Development	Revitalisation of Youth Polytechnic	54.07	-	**54.07**	12.57	-	**12.57**	23
	Headquarters and Administrative Services	825.58	-	**825.58**	179.72	-	**179.72**	22
TOTAL		35,408.43	7,836.32	43,244.75	4,952.20	741.52	5,693.72	13

Source: *The State Department for Vocational and Technical Training*

The State Department's Programme and sub-programmes analysis showed that the Special Needs in Technical and Vocational Education sub-programme had the highest absorption rate of 25 per cent, while the Technical Accreditation and Quality Assurance sub-programme recorded the lowest at 4 per cent, all under the Technical Vocational Education and Training programme.

TVET's overall performance was 13 per cent by the end of the first three months of FY 2025/2026 against a target of 25 per cent.

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

This section presents some of the Key Performance Indicators for the State Department for Vocational and Technical Training in the first three months of FY 2025/2026 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 30th September 2025	Variance
Technical Vocational Education and Training	Technical Accreditation and Quality Assurance	Trainees enrolled in TVET	Number of trainees enrolled in national polytechnics.	235,134	260,757	25,623
			Number of trainees enrolled in TVCs	370,806	312,145	(58,661)
		Trainees financed	The number of TVET trainees receiving Capitation.	202,039	179,960	(22,079)
		Adoption of Competency-Based Assessment (CBA)	Number of Competence-Based Assessment Centres Registered	70	36	(34)
			Number of CBET Candidates assessed	170,000	149,344	(20,656)

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2025	Variance
General Administration, Planning and Support Services	Planning Administrative Services	Financial Services Reports Prepared	Quarterly Expenditure Analysis Reports	4	1	(3)
			Monthly Expenditure Reports	12	3	(9)
		Monitoring and Evaluation framework developed /reviewed.	Monitoring &evaluation framework developed / reviewed.	1	1	-
		Performance contracting implemented.	Number of institutions on performance contracting.	175	181	6
Youth Training and Development	Revitalisation of youth polytechnics	CBET* curricula implemented in VTCs	Number of CBET curricula implemented in VTCs	45	11	(34)
			Number of counties sensitised on curriculum reforms in VTCs	20	0	(20)

Source: *The State Department for Vocational and Technical Training*

**SNE- Special Needs Education*

**CBET- Curriculum-Based Education and Training*

**VTCs- Vocation Training Centers*

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

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

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

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

Name of the Project/Programme (a)	Project commence date (b)	Expected Project Completion Date (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Uriri Technical Training Institute -Migori	24/7/2025	24/7/2027	GoK	46.00	10.00	5.00	5.00	11
Tarbaj TTI	22/7/2025	22/7/2028	GoK	45.00	15.00	7.50	7.50	17
GoK-AfDB Technical, Vocational Project	11/1/2021	30/06/2026	Foreign Borrowing	4,336.37	4,002.95	21.36	2,198.27	51
East Africa Skills Transformation and Regional Integration.	16/9/2019	31/12/2026	Foreign Borrowing	5,023.12	600.00	14.21	3,820.57	76
Construction of Kwanza Constituency TTI	1/7/2024	30/06/2027	GoK	52.00	12.14	6.07	17.18	33
Kenya School of TVET-Tinderet	1/7/2023	1/6/2028	GoK	40.00	20.00	10.00	10.00	25

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 the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Promotion of Youth Employment through scholarships, Phase 2-Wings to Fly IV	1/7/2023	30/06/2028	Donor	462.00	462.00	-	74.72	16
Keneth Matiba Technical Training Institute	1/7/2024	30/06/2027	GoK	52.00	12.14	6.07	17.18	33
Rabai TVC	1/7/2017	1/6/2028	GoK	57.00	5.00	2,50	2.50	4
Ndhiwa TVET	1/5/2023	01/06/2029	GoK	85.50	5.00	2.50	2,50	3

Source: *The State Department for Vocational and Technical Training*

An analysis of the State Department for Vocational and Technical Training's project implementation reveals that projects exhibited low implementation levels, with a risk that the AfDB Technical project (51 per cent complete) may overstretch its target timeline.

4.3.4 The State Department for Higher Education

The State Department for Higher Education and Research is responsible for University Education Policies and Standards, Management, Management of Continuing Education (excluding TVETS), Public University Management, Education Research and Policy and 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

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

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

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

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

Programmes	Sub-Programmes	Gross Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
University Education	University Education	79,507.93	2,781.97	82,289.90	10,086.66	1,232.09	11,318.75	14
	Quality Assurance	444.44	-	444.44	54.86	-	54.86	12
	Higher Education Support Services	60,700.06	-	60,700.06	23,604.72	-	23,604.72	39
General Administration, Planning and Support Services	General Administration, Planning and Support	300.60	-	300.60	59.43	-	59.43	20
TOTAL		140,953.02	2,781.97	143,735.00	33,805.66	1,232.09	35,037.75	24

Source: The State Department for Higher Education

Analysis of Programme and sub-programmes showed that the state department recorded an overall absorption rate of 24 per cent, which implies effective budget execution by the end of the period under review.

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

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

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

Name of Programme	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 2025	Variance
Higher Education	University Education	Student Enrolment	Number of students enrolled in Public Universities	640,876	642,187	1,131
		Student Graduation	Number of PhD students graduated from Public Universities	791	810	19
	Quality Assurance and Standard	Quality Assurance and Accreditation	Percentage of Programme applications evaluated for accreditation.	80	80	-
	Higher Education Support Services	Student Financing Services	Number of GoK-sponsored students in public universities financed	154,789	0	(154,789)
			Number of GoK-sponsored students in private universities financed	48,430	47,211	(1,129)
		Student Placement Services	Number of students placed in universities	173,322	182,241	8,919
			Number of secondary schools guided on career choices	8,715	1,539	(7,179)
			No. of secondary school teachers sensitised on career guidance	13,411	2,503	(10,908)
General Administration, Planning and Support Services	General Administration, Planning and Support Services	Planning services	Number of downstream institutions on the performance contract	47	48	1
			Number of policies for university education formulated.	3	0	(3)

Source: The State Department for Higher Education

4.3.4.4 Projects Implementation Status for the State Department for Higher Education

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

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

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

Source: *State Department for Higher Education and Research*

An analysis of the projects' implementation status by the State Department for Higher Education shows a delay in project implementation, considering the commencement dates, completion rates and expected completion timelines.

4.3.5 The State Department for Science, Innovation and Research

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

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

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

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

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

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

Programmes	Sub-Programmes	Gross Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Research, Science, Technology and Innovation	Research Management and Development	283.86	-	**283.86**	54.87	-	**54.87**	19
	Knowledge and Innovation Development & Commercialization	272.67	-	**272.67**	50.67	-	**50.67**	19
	Science & Technology Development & Promotion	313.34	-	**313.34**	55.84	-	**55.84**	18
	General Administration, Planning and Support	122.99	-	**122.99**	4.45	-	**4.45**	4
TOTAL		992.87	-	992.87	165.83	-	165.83	17

***Source:** The State Department for Science, Innovation and Research*

Analysis of the Programme and sub-programmes shows that the State Department for Science, Innovation and Research recorded an overall absorption rate of 17 per cent against the quarterly target of 25 per cent for the period under review.

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

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

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

Name of Programme	SUB-PROGRAMME	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 2025	Variance
Research, Science, Technology, and Innovation	Research management and development	Research Services	Number of bilateral MoUs on research and development signed and implemented	3	3	-
		Research funding	Number of research conferences supported	40	11	(29)
	Knowledge and Innovation Development and Commercialisation	Capacity building conducted	No. of Innovators trained.	430	62	(368)

Name of Programme	SUB-PROGRAMME	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 2025	Variance
		Research Output Disseminated	Number of research outputs uploaded into the National Research Fund (NRF) repository	200	34	(166)
	Science and Technology Development and Promotion	Science, technology and innovation quality assurance and standards	Number of Institutions' research projects monitored and evaluated	23	23	-
			Number of Research Institutes registered	12	3	(9)

Source: The State Department for Science, Innovation and Research

4.3.6 The State Department for Basic Education

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

4.3.6.1 Budget Performance by the State Department for Basic Education

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

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

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

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

Programmes	Sub-Programmes	Gross Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Primary Education	Free Primary Education	7,370.53	14,052.60	**21,423.13**	1,802.11	4,378.38	**6,180.49**	29
	Special Needs Education	749.03	218.20	**967.23**	148.38	-	**148.38**	15
	Early Child Development and Education	19.21	-	**19.21**	4.36	-	**4.36**	23
	Primary Teachers Training and In-Servicing	353.81	100.00	**453.81**	88.34	-	**88.34**	19
	Alternative Basic Adult and Continuing Education	59.01	-	**59.01**	9.80	-	**9.80**	17
	School Health, Nutrition and Meals	3,000.00	-	**3,000.00**	3,000.00	-	**3,000.00**	100
	Expanding opportunities to ASALs	740.00	-	**740.00**	185.00	-	**185.00**	25

Programmes	Sub-Programmes	Gross Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Secondary Education	Free Day Secondary Education	81,027.49	4,094.65	**85,122.14**	16,241.18	115.95	**16,357.13**	19
	Secondary Teachers Education Services	408.52	-	**408.52**	102.13	-	**102.13**	25
	Secondary Teachers In-Service	230.82	-	**230.82**	48.96	-	**48.96**	21
	Special Needs Education	280.00	-	**280.00**	-	-	-	-
Quality Assurance and Standards	Curriculum Development	995.40	-	**995.40**	231.35	-	**231.35**	23
	Examination and Certification	7,618.51	25.00	**7,643.51**	6,066.95	-	**6,066.95**	79
	Co-Curriculum Activities	1,335.76	-	**1,335.76**	281.34	-	**281.34**	21
General Administration, Planning and Support Services	Headquarters and Administrative Services	1,690.23	-	**1,690.23**	374.84	-	**374.84**	22
	County Administrative Services	3,543.44	-	**3,543.44**	680.36	-	**680.36**	19
TOTAL		**109,421.77**	**18,490.45**	**127,912.22**	**29,265.09**	**4,494.34**	**33,759.43**	**26**

Source: *The State Department for Basic Education*

The overall performance of the State Department for Basic Education was 26 per cent, indicating that budget implementation is on track. Analysis of the Programme and sub-programmes shows that the School Health, Nutrition, and Meals sub-programme recorded the highest absorption rate at 100 per cent, exhausting its budget, while the Special Needs Education sub-programme under the Secondary Education Programme did not incur any expenditure. We recommend that the State Department seek reallocation or additional budget for the exhausted sub-programme to support this vital activity.

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

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

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

Programme	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 2025	Variance
Primary Education	Free Primary Education	Public Primary school enrolment	Number of learners enrolled in public primary schools	6,971,542	5,832,170	(309,830)
			Number of learners enrolled in Low-Cost Boarding public primary schools	256,649	0	(256,649)
		Infrastructure and Equipment for Public Primary Schools	Number of schools with renovated infrastructures	200	0	(200)
	Primary SNE	Special Needs Education (SNE) Services	Number of Persons with special needs and disabilities assessed	16,095	4,265	(11,830)
			Number of books transcribed into Braille	11,000	3513	(7487)

Programme	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 2025	Variance
			Number of newly blinded persons rehabilitated	47	15	(31)
			Number of SNE personnel trained	2,536	1,925	(611)
	Early Childhood Education	Pre-Primary Education Services	Number of champion teachers trained in ICT in curriculum delivery	2,000	1,340	(660)
Free secondary education	Free day secondary education	Enrolment in Public Junior Education	Number of learners enrolled in public junior school	3,552,530	3,126,210	426,320
	Secondary Teachers in-service	Capacity building services	Number of education managers trained	15,600	3,975	(11,625)
			No. of bursars trained in financial management	4,500	1,175	(3,325)
Quality assurance standards	Curriculum development	Curriculum development services	Number of electronic and non-electronic curriculum support materials provided	1,200	794	(406)
General administration and support services	Headquarters administrative services	Capacity building services	No. of officers sensitised on National Values and governance -service charter	3,200	894	(2,306)

Source: *State Department for Basic Education*

Key performance areas that recorded no output included renovation of schools' infrastructure and implementation of low-cost boarding primary schools.

4.3.6.4 Project Implementation for the State Department for Basic Education

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

Table 4.28: State Department for Basic Education Project Implementation Status

Project Name (a)	Project commence date (b)	Expected Date of Completion (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Percentage of Completion
ICT Infrastructure to support Competency-Based Assessment	Jan-21	Jun-26	GoK	148.00	13	-	123	83
Primary school infrastructure improvement	Jul-10	Jun-28	GoK	12,200	306	-	2,873	24
Kenya Primary Equity in Learning Programme	Jan-22	Jun-27	GoK/Donor	45,377	6.665	4,303.49	31,681	70
Secondary Infrastructure Improvement	Jul-12	Jun-28	GoK	59,559	660	-	18,723	31
ICT Integration in Secondary Schools	Aug-09	Jun-28	GoK	5,000	25	-	3,139	63

Project Name (a)	Project commence date (b)	Expected Date of Completion (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Percentage of Completion
Establishment of Kibabii Diploma Teachers Training College	Aug-12	Jun-28	GoK	1,5880	-	-	1,279	81
Construction of 10 New TTCS	Jan-11	Jun-27	GoK	2,500	-	-	19	1
Assembly of Assistive Devices -KISE	Jun-24	Jun-26	GoK	1,500	109	-	214	14
Promotion of Youth Employment through Scholarship Ph 2-Wings to Fly	Jan-22	Jun-26	Donor	700	125	115.95	318	45
Establishment of Lugari Diploma Teachers Training College (TTCs)	Aug-15	Jun-28	GoK	500	-	-	322	64

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 delays in completing projects. For example, the construction of 10 New Teachers Training Colleges (1 per cent complete) commenced in January 2011 and has a target completion date of June 2027. Furthermore, the Primary School Infrastructure Improvement project (24 per cent complete) commenced in July 2010 and has a target completion date of June 2028.

4.3.7 The Teachers Service Commission

The Teachers Service Commission is mandated to formulate policies that regulate the teaching profession and guide teacher management functions, thereby ensuring compliance with the teaching standards prescribed from time to time, 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 teachers, reviews the standards of education and training for persons entering the teaching service, reviews the demand for and supply of teachers, and advises the national government on matters related to the teaching profession.

4.3.7.1 Budget Performance by the Teachers Service Commission

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

4.3.7.2 Teachers Service Commission Programmes and Sub-Programme Performance

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

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

Programmes	Sub-Programmes	Gross Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Teacher Research Management	Teacher Resource Planning -Primary	202,430.93	423.00	202,853.93	50,530.79	6.55	50,537.35	25
	Teacher Resource Planning -Secondary	172,416.02	206.00	172,622.02	43,104.00	-	43,104.00	25
	Teacher Resource Planning-Tertiary	2,042.54	-	2,042.54	510.64	-	510.64	25
Governance and Teaching Standards	Quality Assurance and Standards	53.75	-	53.75	0.224045	-	0.224045	0
	Teacher Professional Development	30.09375	-	30.09375	15.692256	-	15.692256	52
	Teacher Capacity Development	980.39	-	980.39	207.75	-	207.75	21
General Administration, Planning and Support Services	Policy Planning and Support Services	8,117.74	42.00	8,159.74	1,732.83	-	1,732.83	21
	Field Administrative Services	199.19	-	199.19	34.77	-	34.77	17
	Automation of TSC Operations	239.71	-	239.71	4.58	-	4.58	2
TOTAL		386,510.36	671.00	387,181.36	96,141.28	6.55	96,147.83	25

***Source:** The Teachers Service Commission*

Overall, the Programme and sub-programmes analysis shows that the Teachers Service Commission's budget execution was on target. The Teacher Professional Development sub-programme under the Governance and Teaching Standards programme recorded the highest absorption rate of 52 per cent. On the other hand, the Automation of TSC Operations sub-programme, under the General Administration, Planning, and Support Services programme, recorded the lowest absorption rate at 2 per cent.

4.3.7.3 Non-financial Performance by the Teachers Service Commission

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

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

Name of Programme	Sub-programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2025	Variance
Teacher Resource Management	Teacher Management Primary	Teaching Services	Number of teachers trained on ICT integration	50,000	50,000	-
			Number of Teachers trained on Remote Learning Methodologies	50,000	0	(50,000)
			Number of schools livestreaming lessons	30	30	-

Name of Programme	Sub-programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2025	Variance
Governance and Standards	Quality Assurance and Standards	Teaching services	Number of teachers trained on Performance Contract (PC) and Teacher Performance Appraisal on Development (TPAD)	52000	0	(52000)
			Percentage of Teachers appraised on TPAD	100	93	(7)
			Percentage of performance contract implementations by learning institutions.	100	100	-
			Number of field officers sensitised on the revised TPAD	100	0	(100)
	Teacher Professional Development	Teaching Services	Number of field officers trained on the management of disciplinary cases	150	0	(150)
			Percentage of registered discipline cases determined and finalised within three months.	100	44	(56)
	Teacher Capacity Development	Teaching Services	Number of tutors trained on CBC	1,100	1,348	248
			Number of Teachers trained in Competency-Based Curriculum/Education (CBC/E)	75,000	52,452	(22,548)
General Administration, Planning and Support Services	Policy, Planning and Support Services	Administrative Services	Number of secretariat staff trained	600	97	(503)
	Automation of the Teachers Service Commission operation	Administrative Services	Number of employee records digitised	20,000	6,052	(13,948)

***Source:** Teachers Service Commission*

4.3.7.4 Projects Implementation Status for the Teachers Service Commission

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

Table 4.31: Teachers Service Commission Projects Implementation Status

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Percentage of Completion (%)
Kenya Primary Education Equity in Learning Program	31-Mar-22	31-Dec-26	Donor/ GoK	1,113	211.50	6.55	291.55	26
Kenya Secondary Equity in Learning	3-Sept-25	3-Sept-29	Donor	1,000	206.00	-	-	-

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Percentage of Completion (%)
Construction of TSC County office accommodation -Kwale	1-Jul-25	1-Jun-27	GoK	42	10.50	-	-	1
Construction of TSC County office accommodation -Kitui	1-Jul-25	1-Jun-27	GoK	42	10.50	-	-	1

Source: *Teachers Service Commission*

Analysis of the project's implementation by the Teachers Service Commission indicated dismal performance across all the projects, hence risking lagging behind their target completion dates.

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

4.4.1 Introduction

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

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

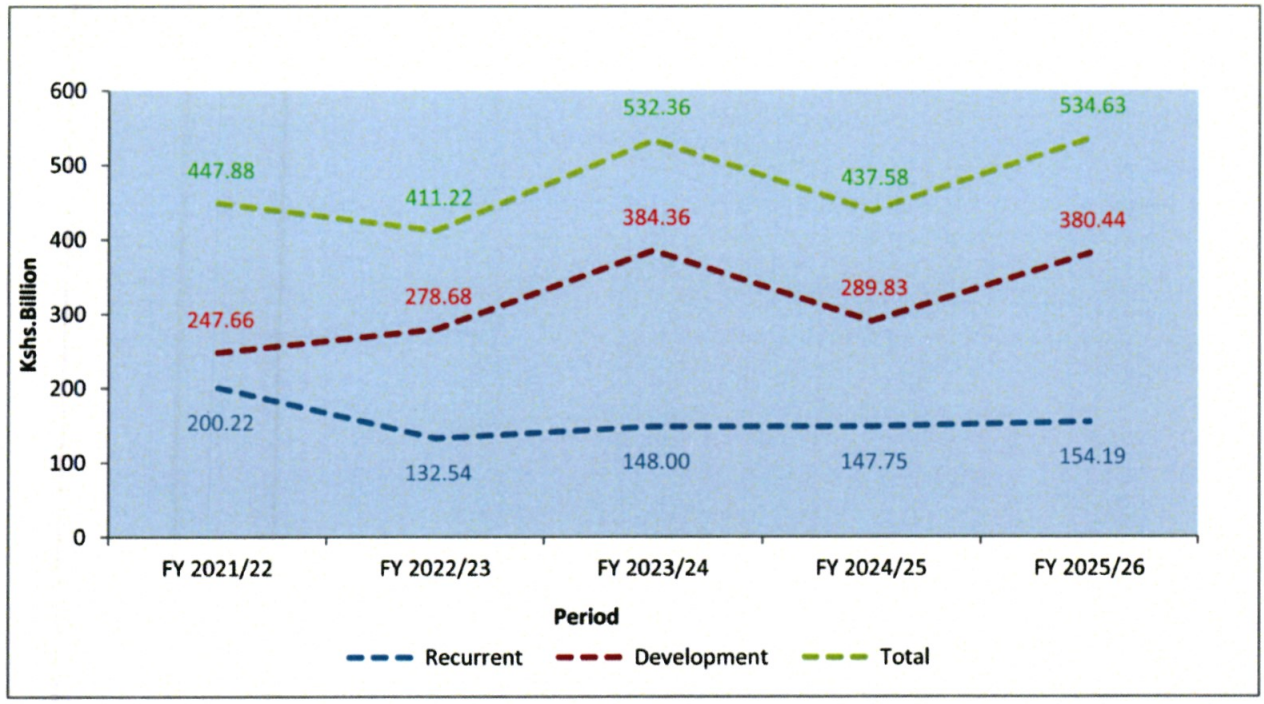
The EI&ICT Sector plays a vital role as an enabler of the country's socio-economic development. It is a crucial sector in realising Vision 2030 and the BETA Agenda.

4.4.2 Budget Performance for EIICT Sector

The budget allocation to EIICT in FY 2025/2026 amounted to Kshs.534.63 billion, compared to the Kshs.444.29 billion allocated in FY 2024/2025. This amount represents 11 per cent of the gross national budget of Kshs.4.69 trillion and 21 per cent of the MDAs' budget of Kshs.2.55 trillion. The allocation included Kshs. 380.44 billion (71 per cent) for development activities and Kshs.154.19 billion (29 per cent) for recurrent expenditure. The State Department for Roads received the highest budgetary allocation of Kshs.221.79 billion (42 per cent of the Sector's budget), while the State Department for Public Works had the lowest budgetary allocation of Kshs.4.44 billion (0.8 per cent of the EIICT Sector allocation).

Figure 4.5 shows the budgetary allocation trends of the EIICT Sector from FY 2021/2022 to FY 2025/2026.

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

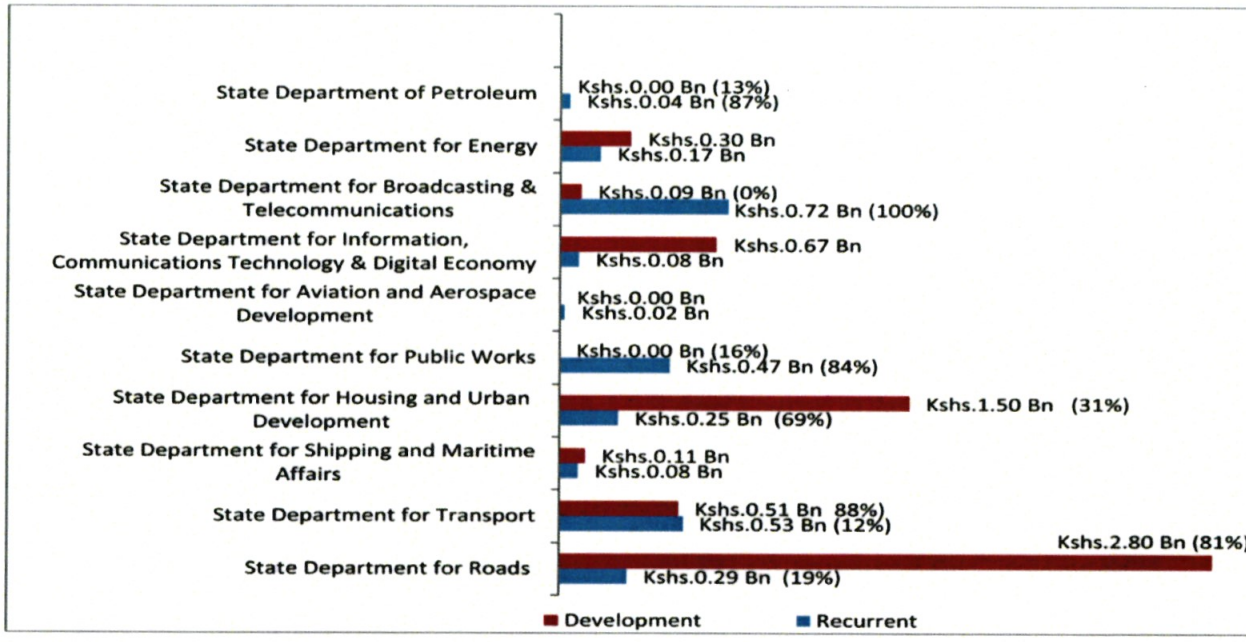


***Source:** National Treasury*

The total exchequer issues to the EIICT Sector amounted to Kshs.8.63 billion, representing 6 per cent of the Sector's net estimates. This amount comprised Kshs.5.35 billion for development expenditure, representing 4 per cent of development net estimates, and Kshs.3.28 billion for recurrent activities, representing 20 per cent of recurrent net estimates.

In the first three months of FY 2025/2026, the State Department for Shipping and Maritime Affairs received the highest proportion of development exchequer issues to development net estimates at 50 per cent, while the State Department for Information Communications Technology & Digital Economy and State Department for Enery received the lowest at 1 per cent. The State Department for Shipping and Maritime Affairs recorded the highest proportion of recurrent exchequer issues to recurrent net estimates of 23 per cent. The State Department for Aviation and Aerospace Development recorded the lowest ratio at 8 per cent. Figure 4.6 shows the exchequer issues in the EIICT Sector in the first three months of FY 2025/2026.

Figure 4.6: Exchequer Issues to the EIICT Sector



***Source:** National Treasury*

The total expenditure for the EIICT Sector amounted to Kshs.88.07 billion, representing 17 per cent of the gross estimates, compared to Kshs.56.95 billion (13 per cent) recorded in the first three months of FY 2024/2025. This amount comprised Kshs.62.97 billion for the development budget representing an absorption rate of 17 per cent, compared to 13 per cent recorded in the first three months of FY 2024/2025, and Kshs.25.10 billion for recurrent expenditure representing 16 per cent of the recurrent gross estimates, compared to 12 per cent recorded in the first three months of FY 2024/2025. Table 4.32 shows an EIICT sector analysis of exchequer issues and expenditures in the first three months of FY 2025/2026.

Table 4.32: EIICT-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer Net Budget	% of Expenditure to Gross Estimates	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
State Department for Roads	150.25	76.24	2.80	17.34	4	12	71.54	1.33	0.29	17.59	22	25
State Department of Transport	40.33	4.32	0.51	7.54	12	19	7.12	2.47	0.53	0.53	22	7
State Department for Shipping and Maritime Affairs	2.22	0.17	0.08	0.02	50	0.1	3.46	0.47	0.11	0.45	23	13
State Department for Housing and Urban Development	116.73	20.89	1.50	30.15	7	26	7.10	1.81	0.25	0.81	14	11
State Department for Public Works	0.75	0.70	0.00	0.02	0.3	0.3	3.69	2.15	0.47	0.70	22	19
State Department for Aviation and Aerospace Development	0.36	0.36	-	0.17	-	46	14.16	0.23	0.02	0.02	8	0.1

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer Net Budget	% of Expenditure to Gross Estimates	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
State Department for Information Communications Technology & Digital Economy	12.64	6.49	0.08	2.07	1	16	3.55	3.13	0.67	0.81	21	23
State Department for Broadcasting & Telecommunications	0.36	0.36	0.09	0.09	24	25	6.20	3.48	0.72	1.04	21	17
State Department for Energy	51.49	21.12	0.30	5.17	1	10	11.99	0.88	0.17	2.89	19	24
State Department for Petroleum	5.31	0.15	-	0.45	-	8	25.38	0.30	0.04	0.26	15	1
Total	380.44	130.80	5.35	62.97	4	17	154.19	16.25	3.28	25.10	20	16

Sector Summary

	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
Development	380.44	130.80	5.35	62.97	4	17
Recurrent	154.19	16.25	3.28	25.10	20	16
Total	534.57	147.05	8.63	88.07	6	17

Source: MDAs and National Treasury

The State Department for Aviation and Aerospace Development recorded the highest absorption of development budget at 46 per cent, while the State Department for Shipping and Maritime Affairs and the State Department for Public Works recorded an absorption rate less than 1 per cent. The State Department for Roads recorded the highest recurrent expenditure to gross estimates at 25 per cent, while the State Department for Aviation and Aerospace Development recorded an absorption rate of less than 1 per cent.

4.4.3 The State Department for Roads

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

4.4.3.1 Budget Performance by the State Department for Roads

The original budget allocation to the State Department for Roads in FY 2025/2026 amounted to Kshs.221.79 billion, compared to Kshs.191.98 billion allocated in 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 4.33 shows budget execution by programmes and sub-programmes under the State Department for Roads in the first three months of FY 2025/2026.

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

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Road Transport	General Administration, Planning, and Support Services	2,341.04	2,543.22	4,884.26	297.68	2.74	300.42	6
	Construction of Roads and Bridges	-	35,544.98	35,544.98	-	6,924.00	6,924.00	19
	Rehabilitation of Roads and Bridges	-	65,783.01	65,783.01	-	10,409.47	10,409.47	16
	Maintenance of Roads and Bridges	69,200.27	46,382.00	115,582.27	17,291.08	-	17,291.08	15
Total		71,541.30	150,253.22	221,794.52	17,588.76	17,336.21	34,924.97	16

Source: *The State Department for Roads*

The State Department of Roads recorded an overall absorption rate of 16 per cent in Q1, falling below the expected 25 per cent quarterly target, indicating slow budget execution. The Construction and Rehabilitation sub-programmes posted modest progress at 19 per cent and 16 per cent, respectively, suggesting delays in project implementation and payment processing. Recurrent spending under General Administration was notably low at 6 per cent, implying sluggish utilization of operational funds.

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 the first three months of FY 2024/2025 are presented in Table 4.34.

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

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target	Actual as of 30th September 2025	Variance
Road Transport	General Administration, Planning and Support Services	Road Construction Skills	Number of Contractors Trained	1,300	343	(957)
	Construction of Roads & Bridges	Roads and Bridges	Number of Bridges Constructed	20	-	(20)
		Roads	Number of Km Constructed	348.93	91.77	(257.16)
	Rehabilitation of Roads & Bridges	Roads & Bridges	Number of Km of roads rehabilitated	210	4.8	(205.2)
	Maintenance of Roads & Bridges	Roads & Bridges	Number of Km maintained under routine maintenance	480	35.1	(444.9)

Source: *The State Department for Roads*

The non–financial performance revealed that the State Department for Roads achieved mixed performance in Quarter One of FY 2025/26. Under the General Administration sub-programme, 343 out of 1,300 contractors

were trained, representing 26 per cent achievement. Construction, rehabilitation, and maintenance of roads and bridges recorded low progress, with minimal kilometres completed against annual targets

4.4.3.4 Projects Implementation Status for the State Department for Roads

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

Table 4.35: State Department for Roads Project Implementation Status

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Konyu - Kairuthi Ravunguti/ Kagicha -Kiriaini/ Giathenge - Thuti/ Jnct C513 Gwa Karuri - Kagumo (Phase 1)	8-May-22	24/2/2026	Gok	3,232.78	57.39	66.60	-	2
Eldas Township Road	20-01-22	20-09-25	GoK/ Donor	516.83	18.18	-	328.46	64
Horn of Africa Gateway Development Project (HOAGDP) - Wajir-Tarbaj	05-01-23	12-12-26	GoK/ Donor	9,514	864.10	338.16	2,095.61	22
Dualing of Msa-Mariakani Road (Lot 2; Kwa Jomvu- Mariakini)	04/02/2017	02/11/2024	Gok/ Donor	12,393.23	542.70		12.22	99
Nyaburu (Jnc C20)-Oboke-Rangwe Road	25/8/2021	16-Aug-25	Gok	983.69	13.27	-	135.99	14
Kipsaraman - Kinyach - Arror Road (LOT 1)	12-Jun-24	12-Jun-27	Gok	4,375.75	174.77	-	-	-
Sagana - Katha-ka-Thiguku/Muru-ri-Mahigaini -Nyamin-di- Kiumbuni/Ndind	24/8/2021	11-Aug-26	Gok	2,156	15.48		767.50	35
Chobe - Kambi George-Weru - Matundura & Muti-ini - Thindi (Phase 2)	1-Jul-24	30-Jun-26	Gok	3,080.00	123.33		150.00	5
Mlango-Benon-State Lodge-Sach 3-No. 4 – Riwo Pri – Store – Mto Mbili Road	28-May-24	28-May-26	Gok	821.38	66.05		201.21	24
Jnct C513 Kwa Meja -Gathaithi-C515 Muthinga	27/07/2021	20-Sep-25	Gok	675.21	12.13	-	565.30	84

Source: *The State Department for Roads*

An analysis of the projects indicates that older projects like the Dualing of Msa–Mariakani Road (99%) and Junction C513 Kwa Meja–Muthinga (84 per cent) are nearing completion and demonstrate strong progress. However, several ongoing projects such as Konyu–Kairuthi–Ravunguti (2 per cent) and Chobe–Matundura (5 per cent) have low completion rates despite being mid-way through their timelines, indicating potential delays and implementation risks.

4.4.4 The State Department for Transport

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

4.4.4.1 Budget Performance by the State Department for Transport

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

4.4.4.2 State Department for Transport Programmes and Sub-Programme Performance

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

Table 4.36: The State Department for Transport Programme and Sub-Programmed Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration, Planning and Support Services	Financial Management Services	6.42	-	**6.42**	0.23	-	**0.23**	4
	General Administration, Planning and Support Services	1,428.14	2,404.33	**3,832.46**	321.56	580.00	**901.56**	24
Road Transport Safety and Regulation	Road Transport Safety and Regulation	4,870.75	970.47	**5,841.22**	51.99	59.00	**110.99**	2
Rail Transport	Rail Transport	607.09	36,509.44	**37,116.53**	147.51	324.52	**472.03**	1
Marine Transport	Marine Transport	15.88	450.00	**465.88**	1.31	6,580.00	**6,581.31**	1,413
Total		7,121.79	40,334.24	47,456.02	531.52	7,543.52	8,075.04	17

***Source:** The State Department for Transport*

Programme and sub-programme analysis revealed that the Marine Transport Programme recorded an exceptionally high absorption rate of 1,413 per cent, primarily attributed to the application of Article 223 amounting to Kshs. 6.58 billion. This expenditure was incurred pending rationalization in the Supplementary I Budget.

4.4.4.3 Non-financial Performance by the State Department of Transport

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

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

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 2025	Variance
General Administration, Planning and Support Services	General Administration, Planning and Support Services	Nairobi Metropolitan Area Transport Services	% Completion of Construction of BRT Line 2 and associated facilities	70	58	(12)
			Number of Bus Rapid Transport designs	2	3	1
			No. of Strategies (communication and multi-modal integration)	2	2	-
			Transit oriented development plan for BRT line 3	1	0	(1)
		LAPSSET Corridor CSR Programme	Number of LAPSSET Corridor Development Plans	2	1	1
			Number of LAPSSET Corridor Development Strategies developed	2	1	1
		LAPSSET Corridor Coordination Services	Number of Students Enrolled Under the LAPSSET Presidential Youth Scholarship Programme	100	-	100
			Number of LAPSSET Corridor Planning and Coordination Reports	16	4	12

Source: *The State Department for Transport*

The non-financial performance for the State Department of Transport in the first quarter of FY 2025/26 indicates that BRT Line 2 project achieved 58 per cent completion against a 70 per cent target, reflecting moderate progress but some implementation delays. Most targets under the Nairobi Metropolitan Transport and LAPSSET Corridor Programmes are partially achieved, with several deliverables such as the Transit-Oriented Development Plan and LAPSSET Scholarship enrolments yet to commence

4.4.4.4 Projects Implementation Status for the State Department of Transport

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

Table 4.38: State Department of Transport Projects Implementation Status

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Per centage (%) of Completion
Special Economic Zone Development Project Dongo Kundu	1/7/2020	06/30/2026	GoK/ Foreign Borrowing	58,227	100	6,300	8,429	14
Rehabilitation of the Longonot-Malaba MGR Line	7/1/2024	6/30/2027	GoK	3,717	1,022	-	10,100	272
Nairobi Bus Rapid Transport BRT Line 2 (Simba Line)	8/1/2020	6/14/2025	GoK	5,575	166	571	2,732	49

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Standard Gauge Railway: Land acquisition & Construction of Public institutions and land acquisition under Phases 1and 2A	11/28/2013	6/30/2026	GoK	68,337	1,200	-	55,589	81
Standard Gauge Railway: Operations and Maintenance	7/1/2022	6/30/2024	GoK	14,629	26	-	739	5
Construction of the SGR Overhaul Workshop	1/7/2024	30/06/2028	GoK	7,844	1,158	-	-	-
Construction of 2.8 Km new MGR link from Mombasa SGR Terminus - Miritini MGR station and railway bridge across Makupa Causeway	7/1/2022	6/30/2024	GoK	5,613	341	-	5,070	90
Horn of Africa Gateway Development Project	9/8/2020	22/01/2028	GoK/ Foreign Borrowing	1,586	91	27	446	28
Safe Roads/Usalama Barabarani Programme (NTSA)	1/3/2020	31/08/2025	GoK/ Donor	672	53	3	456	68
Promotion of E-Mobility Project	10/1/2023	10/1/2026	GoK/ Donor	1,130	149	10	35	3

Source: *The State Department of Transport*

The State Department for Transport recorded mixed progress across its projects. The Rehabilitation of the Longonot–Malaba MGR Line achieved 272 per cent, beyond the project's estimated value. The MGR Link Construction attained 90 per cent, while the Horn of Africa Gateway and Safe Roads Programme recorded 28 per cent and 68 per cent, respectively. The SGR Overhaul Workshop and E-Mobility Project remain at early implementation stages. Overall, performance reflects varied project execution levels within the department.

4.4.5 The State Department for Shipping and Maritime Affairs

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

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

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

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

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

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

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Shipping and Maritime Affairs	Administrative Services	240.17	-	**240.17**	33.77	-	**33.77**	14
	Shipping Affairs	242.01	-	**242.01**	43.32	-	**43.32**	18
	Maritime Affairs	2,976.61	2,224.60	**5,201.21**	375.56	2.01	**377.57**	7
Total		**3,458.78**	**2,224.60**	**5,683.38**	**452.65**	**2.01**	**454.66**	**8**

Source: The State Department for Shipping and Maritime Affairs

The State Department for Shipping and Maritime Affairs recorded an overall absorption rate of 8 per cent in the first quarter of FY 2025/26, against the expected 25 per cent target. Administrative Services and Shipping Affairs posted relatively better performance at 14 per cent and 18 per cent, respectively, while Maritime Affairs recorded a low 7 per cent absorption, mainly due to minimal development expenditure.

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

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

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

Programme	Sub-programmes	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2025	Variance
Shipping and Maritime Affairs	Administrative, Planning and Support Services	Monitoring and evaluation of programmes and Projects	Number of Monitoring and Evaluation Reports	4	-	(4)
	Maritime Affairs	Maritime Skills Development	Seafarers trained in various maritime programmes	4,488	976	(3,512)
	Shipping Affairs	Cargo Volume Growth	Number of TEUs Cleared (Sea Cargo)	250	18	(232)
	Maritime Affairs	Presidential Directive on Tree Planting implemented	Number of trees planted per annum (Million)	74,563,824	3,000	74,560,825

Programme	Sub-programmes	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2025	Variance
	Maritime Affairs	Approved Recruitment and placement agencies audited	% of Approved recruitment and placement agencies audited	100	33	67

Source: *The State Department for Shipping and Maritime Affairs*

The State Department for Shipping and Maritime Affairs recorded low non-financial performance in Q1 FY 2025/26. Monitoring and Evaluation Reports achieved 0 out of 4, while Maritime Skills Development trained 976 seafarers against 4,488 targeted. Cargo Volume Growth stood at 18 TEUs against a target of 250, and Tree Planting reached 3,000 against 74,563,824. Recruitment and Placement Agency Audits achieved 33 per cent against a 100 per cent target

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

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

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

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Lake Victoria Maritime Communication & Transport Project	7/1/2023	6/30/2027	GOK	3,615	926,000		853.08	24
Blue Economy Data System (Kenya Maritime	3/1/2022	6/30/2025	GOK	332	50	-	49.18	15
Maritime Survival Training and Certification Centre - BETA	1/07/2022	1/12/2028	GoK	2,043	165.00	2.01	623.90	26

Source: *The State Department for Shipping and Maritime Affairs*

The project's implementation status indicated that the Blue Economy Data System Project was lagging behind its planned completion timelines.

4.4.6 The State Department for Housing and Urban Development

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

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

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

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

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

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

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Human Development and Urban Settlement	Housing Development	2,211.02	7,241.40	**9,452.43**	86.82	1,360.87	**1,447.69**	15
	Estate Management	523.07	820.30	**1,343.37**	82.75	178.31	**261.06**	19
	Affordable Housing	2,000.00	95,000.20	**97,000.20**	500.00	28,379.53	**28,879.53**	30
Urban and Metropolitan Development	Metropolitan Planning	967.21	-	**967.21**	18.81	-	**18.81**	2
	Urban Development	806.55	13,667.45	**14,474.00**	2.47	228.90	**231.37**	2
General Administration Planning and Support Services	General Administration, Planning & Support Services	591.58	-	**591.58**	119.83	-	**119.83**	20
Total		7,099.44	116,729.36	123,828.80	810.68	30,147.61	30,958.29	25

***Source:** The State Department for Housing and Urban Development*

The Affordable Housing sub-programme under the State Department for Housing and Urban Development recorded an absorption rate of 30 per cent in Q1 FY 2025/26, the highest among all sub-programmes. Out of the total allocation of Kshs. 97,000.20 million, expenditure amounted to Kshs. 28,879.53 million, reflecting significant progress in implementing affordable housing projects. This underscores the Government's strong commitment to delivering affordable housing as a key pillar of the national development agenda.

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

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

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

Programmes	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2025	Variance
Housing Development and Human Settlement	Housing Development	Affordable Housing	% completion works of 217,654 housing units	52	18	(34)
	Second Kenya Informal Settlement Improvement Project (KISIP II)	Security of land tenure in selected informal settlements	Number of Local Physical Development and Land Use Plans (LPDP) prepared	20	5	(15)
	Estate Management	Refurbished government houses	Number of housing units refurbished	500	-	(500)
Urban and Metropolitan Development	Urban Development and Planning Services	Kenya Urban Support Programme II	Number of Counties receiving Urban Institutional Grants (UIG)	45	-	(45)
		Implementation of Kenya Informal Settlement Redevelopment Programme (KISRP) Siaya, Kilifi and Kajiado	Number of Settlements surveyed /Resurveyed	3	-	(3)

Source: *The State Department for Housing and Urban Development*

The State Department for Housing and Urban Development recorded mixed non-financial performance in Q1 FY 2025/26. The Affordable Housing programme achieved 18 per cent completion against a target of 52 per cent, while the KISIP II project prepared 5 out of 20 targeted Local Physical Development Plans. No progress was reported under Estate Management, KUSP II, or the KISRP projects in Siaya, Kilifi, and Kajiado. Overall, implementation remains below target across most programmes, indicating delayed project execution.

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

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

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

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Percentage (%) of Completion
AffordaBLE Housing Fund	Jul-18	Jun-26	GoK	627,000	45,500	28,379.53	96,553	15
Kenya Urban Support Programme II (KUSP II)	Jul-23	Jul-28	Gok/ Donor	33,963	6,684	216.99	2,732	8
Civil Servants Tenant Purchase Development Fund – BETA	Jun-17	Jun-26	GoK	20,620	9	-	5,363	26
Building Climate Resilience of the Urban Poor Program (BCRUP)	Jul-24	Jun-34	GoK	3,000	100	12	18	1

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Kenya Informal Settlement Redevelopment Project (KISRIP)	Jul-24	Jun-27	GoK	936	50		99	11
Public Participation Projects	Jul-24	Jun-24	Gok	56	13	-	-	-
Refurbishment of Government pool housing units	Jul-14	Jun-32	Gok	16,053	410	178.31	8,691	54
Kenya Informal Settlement Improvement Project (KISIP) II	Feb-21	Dec-26	Donor	28,500	3,599	1,360.87	20,523	72

Source: *The State Department for Housing and Urban Development*

The project implementation status for the State Department for Housing and Urban Development shows varied progress across key initiatives. The Kenya Informal Settlement Improvement Project (KISIP II) recorded the highest progress at 72 per cent, followed by the Refurbishment of Government Pool Housing Units at 54 per cent and the Civil Servants Tenant Purchase Scheme at 26 per cent. The flagship Affordable Housing Fund achieved 15 per cent completion, while new projects such as BCRUP and KISRIP are still at early implementation stages.

4.4.7 The State Department for Public Works

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

4.4.7.1 Budget Performance by the State Department for Public Works

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

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

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

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

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Government Buildings	Stalled and New Government Building	645.33	454.00	**1,099.33**	148.86	2.23	**151.09**	14
Coastline Infrastructure Development	Coastline Infrastructure Development	102.82	-	**102.82**	23.58	-	**23.58**	23
	Pedestrian Access	-	249.00	**249.00**	-	-	-	-
General Administration, Planning and Support Services	Administration, Planning and Support Services	355.11	-	**355.11**	70.29	-	**70.29**	20
Regulation and Development of the Construction Industry	Regulation of the Construction Industry	2,478.70	50.00	**2,528.70**	431.47	-	**431.47**	17
	Research Services	18.36	-	**18.36**	1.76	-	**1.76**	10
	Building Standards	91.40	-	**91.40**	21.18	-	**21.18**	23
TOTAL		3,691.72	753.00	4,444.72	697.14	2.23	699.37	16

Source: *The State Department for Public Works*

he State Department for Public Works recorded an overall absorption rate of 16 per cent in Q1 FY 2025/26. The highest absorption was achieved under Coastline Infrastructure Development and Building Standards, both at 23 per cent, reflecting relatively better budget utilization. The lowest performance was recorded in Research Services at 10 per cent, indicating minimal activity during the period.

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

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

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

Programmes	Sub-Programmes	Key Outputs	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 2025	Variance
Coastline Infrastructure and Pedestrian Access	Pedestrian Access	Footbridges constructed	% of Footbridges constructed	100	100	-
General Administration, Planning & Support Services	Administration, Planning and Support Services	Construction industry policies, Bills, Regulations, Standards, Specifications and Guidelines	Number of Policies developed	1	1	-
Regulation and Development of the Construction Industry	Building standards	Buildings/ Structures inspected and audited	Number of buildings/ structures inspected and audited	600	82	(5180

Source: *The State Department for Public Works*

The State Department for Public Works recorded mixed performance in Q1 FY 2025/26. Pedestrian Access and Administration, Planning and Support Services achieved their full targets, while Building Standards recorded low performance, with only 82 out of 600 structures inspected.

4.4.7.4 Projects Implementation Status for the State Department for Public Works

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

Table 4.47: State Department for Public Works Projects Implementation Status

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Per centage (%) of Completion
Ombo Bridge	18/9/2025	19/02/2027	GoK	45	30	-	-	-
Adole Footbridge	19/02/2025	19/02/2027	GoK	126.20	25	-	19.39	30
Gatono Nazareth Footbridge	24/02/2025	24/08/2026	GoK	65.55	65	-	30	57
Isiolo County Government Headquarters	01/09/2019	15/1/2023	GoK	389.30	60.00	-	171.05	50
Lamu County Government Headquarters	01/01/2020	15/03/2025	GoK	416.50	121.00	-	32.80	8
Nyandarua County Government Headquarters	01/09/2017	15/03/2025	GoK	476.00	121.00	-	287.25	60
Tana River County Government	01/09/2016	15/12/2023	GoK	346.69	121	-	130.35	-
Handaraku Footbridge	19/2/2025	19/2/2027	GoK	125.47	25	-	35.76	43

Source: *The State Department for Public Works*

Long-running projects such as the Nyandarua and Isiolo County Headquarters, which began in 2017 and 2019 respectively, have achieved 60 per cent and 50 per cent completion, indicating they are nearing conclusion. Conversely, the Lamu County Headquarters project, started in 2020 and due in 2025, stands at only 8 per cent, showing significant delays. Recently launched projects like the Ombo, Adole, and Handaraku Footbridges (2025–2027) are still in their initial stages, reflecting expected early progress levels.

4.4.8 The State Department for Information Communications Technology & Digital Economy

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

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

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

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

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

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

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration, Planning and Support Services	General Administration, Planning, and Support Services	403.43	-	**403.43**	83.55	-	**83.55**	21
ICT infrastructure Development	ICT Infrastructure Connectivity	-	8,623.31	**8,623.31**	-	1,659.16	**1,659.16**	19
	ICT and BPO Development	1,171.33	3,296.70	**4,468.03**	241.59	290.19	**531.77**	12
E-Government	E-Government Services	1,978.83	715.19	**2,694.02**	483.62	116.05	**599.67**	22
Total		3,553.59	12,635.20	16,188.79	808.76	2,065.39	2,874.15	18

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

The State Department for ICT and Digital Economy recorded an overall absorption rate of 18 per cent in Q1 FY 2025/26. The highest absorption was in E-Government Services (22 per cent), followed by General Administration (21 per cent), while ICT Infrastructure Connectivity posted 19 per cent. The lowest performance was in ICT and BPO Development (12 per cent).

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

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

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

Programmes	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 2025	Variance
General Administration, Planning and Support Services	General Administration, Planning and Support Services	Financial Management Services	Number of Quarterly and annual reports	5	1	(4)

Programmes	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 2025	Variance
ICT Infrastructure Connectivity	ICT Infrastructure Connectivity	Last Mile County Connectivity	No. of sites Maintained	850	850	-
	ICT and BPO development	Konza Complex	% Completion	100	96	(4)
	Digital Learning	Digital Skills	No. of innovators incubated, trained and mentored	200	6	(194)

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

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

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

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

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Per centage (%) of Completion
E-Government Support and Maintenance	01-07-18	30-11-2028	GoK	10,500	86,941.29	35.02	1,931.28	18
Maintenance and Rehabilitation of NOFBI Phase II Expansion	06-01-11	30-09-30	GOK	12,401.40	55.20	35.20	5,739.27	46
Horizontal Infrastructure Phase 1 – EPCF	03-08-29	31-12-24	GoK/ Italy	59,227.00	13.80	13.80	43.983.41	100
Connectivity to Leather Industrial Park- Kenaine	01-12-19	30-03-22	GoK	60	1.39	-	40.57	68
Horn of Africa Gateway Development Project	01-07-20	01-06-28	GoK/IDA	2,600.00	236.32	11.32	698.81	27
Implementation of Last Mile County Connectivity Network Phase IV and V	7-1-22	6-30-28	GoK/Belgium	7,800	63.80	13.76	83.81	1
Maintenance and Rehabilitation of NOFBI Phase II Cable	1-6-16	30-09-30	GoK/China	14,536.13	375	171.96	11,130.79	77
Konza Data Centre and Smart City	7-01-19	22-6-28	GoK/China	27,217	1,555.2	197.04	20,788.45	99

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Per centage (%) of Completion
Construction of Konza Complex Phase 1B	8/8/16	30-06-28	GoK	5,850	55.20	55.20	2,683.8	76
Kenya Digital Economy Acceleration Project	15-9-23	31-10-28	GoK/IDA	53,325.52	1,844	106.19	802.45	2

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

4.4.9 The State Department for Broadcasting & 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).

4.4.9.1 Budget Performance by the State Department for Broadcasting & Telecommunications

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

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

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

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

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration Planning and Support Services	General Administration, Planning and Support Services	238.69	-	**238.69**	35.04	-	**35.04**	15
Information and Communication Services	News and Information	4,416.78	322.37	**4,739.16**	619.48	70.41	**689.88**	15
	Kenya Year Book Initiative	170.00	-	**170.00**	40.55	-	**40.55**	24
	ICT and Media Regulatory Services	1,095.30	-	**1,095.30**	271.75	-	**271.75**	25

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Mass Media Skills Development	Mass Media Skills Development	276.39	33.67	**310.06**	69.09	16.84	**85.93**	28
TOTAL		**6,197.16**	**356.05**	**6,553.21**	**1,035.91**	**87.24**	**1,123.15**	**17**

Source: *The State Department for Broadcasting and Telecommunications*

The State Department for Broadcasting and Telecommunications recorded an overall absorption rate of 17 per cent in Q1 FY 2025/26. The highest absorption was in Mass Media Skills Development (28 per cent), followed by ICT and Media Regulatory Services (25 per cent) and Kenya Yearbook Initiative (24 per cent). The lowest performance was in General Administration and News and Information Services (15 per cent each). Overall, implementation was modest, reflecting the government's continued commitment to advancing access to information and affordable communication services.

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

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

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

Programmes	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 2025	Variance
General Administration Planning and Support Services	General Administration Planning and Support Services	Policies, legal and institutional frameworks	Number of policies developed	5	1	(4)
Information and Communication Services	News & Information Services	Public News and information services	Number of News items Produced and disseminated	25,000	4,699	(20,301)
	Kenya Yearbook Initiative	Publication	Annual Edition of Kenya Yearbook 2024 published	1	1	-
	Media Regulatory Services	Media Regulation Services	Number of on-job Journalists trained	3,100	700.00	(2,400.00)
Mass Media Skills Development	Media Skills Development	Mass Media skills	Number of Trained media practitioners	624	48.00	(576.00)

Source: *The State Department for Broadcasting & Telecommunications*

Overall programme performance was below target, with most sub-programmes recording low output levels by the end of Q1 FY 2025/26. The Kenya Yearbook Initiative achieved its annual target at 100 per cent, while the lowest performance was recorded under Mass Media Skills Development at 8 per cent.

4.4.9.4 Projects Implementation Status for the State Department for Broadcasting

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

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

Project Name (a)	Project Commencement Date (b)	Expected date of Completion of the Project (c)	Source of Fund	Estimated Value of the Project (Kshs.) (e)	Funding in the First Three Months of FY 2025/2026 (Kshs.) (f)	Expenditure in the First Three Months of FY 2025/26 (Kshs.) (g)	Cumulative project expenditure as of 30th September 2025 (Kshs.) (h)	Percentage (%) of Completion (i=h/e)
Modernization of KNA National Desk and Offices (BETA)	01 July 2017	30 June 2029	GoK	3,106.60	91.08	0.30	217.70	7
KBC Analogue to Digital TV Migration (BETA)	01 July 2014	30 June 2027	GoK	6,000.00	50.78	50.78	5,866.78	98
KBC Roll Out of Studio Mashinani (BETA)	01 July 2016	30 June 2029	GoK	1,410.00	19.32	19.32	228.82	16
Modernization of KIMC Film School (BETA)	01 July 2013	30 June 2028	GoK	437.50	16.84	16.84	63.84	15

Source: *State Department for Broadcasting*

Among the ongoing projects, KBC Analogue to Digital TV Migration recorded the highest completion rate at 98 per cent, while the Modernization of KNA National Desk and Offices showed the lowest progress at 7 per cent as at 30th September 2025.

4.4.10 The State Department for Energy

The State Department for Energy develops and manages national energy policy, thermal power development, rural electrification programme, energy regulation, security and conservation, hydropower development, 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).

4.4.10.1 Budget Performance by the State Department for Energy

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

4.4.10.2 State Department for Energy Programmes and Sub-Programme Performance

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

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

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration, Planning and Support Services	Administrative services	233.51	90.00	**323.51**	51.12	-	**51.12**	16
	Financial services	23.39	-	**23.39**	1.50	-	**1.50**	6
	Planning and project monitoring	112.79	190.00	**302.79**	12.34	49.33	**61.68**	20
Power Generation	Development of Nuclear Energy	1,846.10	9,702.47	**11,548.57**	338.06	1,388.08	**1,726.14**	15
	Coal Exploration and Mining	491.40	252.43	**743.83**	310.85	108.23	**419.08**	56
	Geothermal generation	-	553.00	**553.00**	-	239.54	**239.54**	43
Power Transmission and Distribution	National Grid System	5,388.42	25,556.00	**30,944.42**	1,187.00	3,322.90	**4,509.90**	15
	Rural Electrification	3,832.00	13,103.36	**16,935.36**	980.26	-	**980.26**	6
Alternative Energy Technology	Alternative Energy Technologies	60.28	2,038.66	**2,098.94**	10.58	61.25	**71.84**	3
Total		**11,987.88**	**51,485.91**	**63,473.80**	**2,891.71**	**5,169.34**	**8,061.05**	**13**

***Source:** The State Department for Energy*

The State Department for Energy recorded an absorption rate of 13 per cent in Q1 FY 2025/26, down from 25 per cent in Q1 FY 2024/25. The highest absorption was in Coal Exploration and Mining (56 per cent), while the lowest was in Alternative Energy Technologies (3 per cent).

4.4.10.3 Non-financial Performance by the State Department for Energy

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

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

Programmes	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 2025	Variance
Power Generation	Geothermal Development	Geothermal skills and human resource capacity	% Completion of KenGen Geothermal Training Centre	98	85	(13)
	Coal Exploration and Mining	Coal power generation information	Cumulative % completion of Mui Basin Block A, B, C & D concession	80	75	(5)
Power Transmission and Distribution	National Grid System	Power transmission infrastructure	Kilometres of Electricity Transmission lines constructed	237.00	59.60	(177.40)
Alternative Energy Technologies	Alternative Energy Technologies	Domestic household biogas digesters	Number of domestic household biogas digesters constructed	600	101	(499)

***Source:** The State Department for Energy.*

During the quarter, Geothermal Development recorded the highest progress at 85 per cent, while Alternative Energy Technologies had the lowest performance at 17 per cent, reflecting delayed implementation across most sub-programmes.

4.4.10.4 Projects Implementation Status for the State Department of Energy

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

Table 4.56: State Department for Energy Projects Implementation Status

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Kenya Green and Resilent Expansion of Energy (Green II Bess) 200mwh Battery Energy Storage System	15 May 2025	30 April 2029	Donor	10,270	150	40	40.00	1
Reinforcement of Transmission Network (RET-NET) National System Control Centre & Makindu SubStation	Jul-21	Jun-25	GoK, AFD	13,510	-	2.44	3,298	11
63MW Olkaria 1 Rehabilitation	12-Jun-23	31-Dec-27	JICA-(On-lent) KenGen	15,785	4,505	94	6,448	80%
Olkaria I & IV Geothermal Uprating Power Project	28-Feb-23	30-Apr-30	KfW KenGen	8,950	10	-	-	5
East Africa Skills for Transformation & Regional Integration Project	01-Dec-22	31-Dec-26	World Bank (IDA)	1,509	212	-	1,297	85
Bogoria Silali Geothermal Projects	Jun - 2010	Jun-28	GOK, LOCAL AIA, DONOR	78,029	221	618	22,281	289
Menengai Geothermal Development Project.	Jan - 2010	Aug-27	GOK, LOCAL AIA, DONOR	115,926	410	604	77,646	67
300MW Suswa geothermal project	Jan - 2014	Mar-29	GOK, LOCAL AIA	78,029	42	32	1,129	1
Nuclear Power Plant Siting	Jul-15	Jun-28	Gok	4,000.00	25.00	36.34	902.34	23
Rural Electrification Scheme	01/01/2020	31/07/2028	GOK	41,760.00	-	-	8,740.00	21

Source: *The State Department for Energy*

Most projects are in progress, with the East Africa Skills for Transformation and Regional Integration Project (EASTRIP) showing the highest completion rate at 85 per cent, while the Kenya Green and Resilient Expansion of Energy (Green II BESS) and 300MW Suswa Geothermal Project recorded the lowest at 1 per cent.

4.4.11 The State Department for Petroleum

The State Department for Petroleum promotes the development of petroleum policy; strategic petroleum stock management; management of upstream petroleum products marketing; development of oil and gas exploration policy; development of capacity in 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).

4.4.11.1 Budget Performance by the State Department for Petroleum

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

4.4.11.2 State Department for Petroleum Programmes and Sub-Programme Performance

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

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

Programme	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Exploration and Distribution of Oil and Gas	Exploration of Oil and Gas	58.43	3,647.00	3,705.43	13.33	327.37	340.70	9
	Distribution of Oil and Gas	-	1,664.00	1,664.00	-	121.63	121.63	7
	General Administration, Planning, and Support Services	25,319.97	-	25,319.97	247.70	-	247.70	1
Total		25,378.40	5,311.00	30,689.40	261.03	449.00	710.03	2

***Source:** The State Department for Petroleum*

The overall absorption rate stood at 2 per cent, below the 25 per cent quarter-one target. The Exploration of Oil and Gas sub-programme had the highest absorption at 9 per cent, while General Administration, Planning, and Support Services recorded the lowest at 1 per cent.

4.4.11.3 Non-financial Performance by the State Department for Petroleum

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

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

Programmes	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September, 2025	Variance
Exploration and Distribution of Oil and Gas	Oil and gas exploration	South Lokichar Oil Field	% of the preliminary activities for the make-up water pipeline undertaken	70	0	(70)
	Distribution of oil and gas	Petroleum Products	Metric Tons of Petroleum Products Distributed (000')	7,240	1,419	(5,821)

Programmes	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September, 2025	Variance
General Administration and Support Services	General Administration and Support Services	Fuel Prices Stabilised	Number of fuel price hike incidents reviewed and stabilised	12	2	(10)

***Source:** The State Department for Petroleum*

Performance across the programmes was below target in the first quarter. Oil and gas exploration recorded zero per cent progress, petroleum distribution achieved 20 per cent of the target, while only 2 out of 12 planned fuel price stabilization interventions were undertaken.

4.4.11.4 Projects Implementation Status for the State Department for Petroleum

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

Table 4.59: State Department for Petroleum Projects Implementation Status

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure In the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Clean Cooking Gas for Boarding Learning Institutions	01 July 2023	30 June 2030	Gok	3,165.38	285.50	43.22	502.22	16
Petroleum Exploration in Block 14T	1/1/2014	6/30/2028	GoK	6,600	115.00	-	3,730.00	57
LPG Distribution and Infrastructure- BETA	01 July 2014	30 June 2030	GOK	8,200	419.00	63.53	2,514.53	31
Lokichar - Lamu Crude Oil Pipeline (LLCOP)	01 July 2015	30 June 2030	GOK	10,000	470.00	69.68	3,433.68	34
Upstream Oil and Gas Exploration	01 July 2016	30 June 2030	GOK	10,283	673.50	168.61	7,307.61	71
Midstream and Downstream Petroleum Distribution	01 June 2015	30 June 2030	GOK	1,410	127.50	14.88	495.88	35
South-Lokichar Oil Field Development	01 January 2011	30 June 2030	GOK	234,861	565.00	89.08	1,379.08	1

***Source:** The State Department for Petroleum*

Most petroleum sector projects are long-term and at varying completion levels. Upstream Oil and Gas Exploration leads with 71 per cent, followed by LPG Distribution and Infrastructure and Midstream and Downstream Distribution at 31 per cent and 35 per cent, respectively. The South Lokichar Oil Field Development project remains at an early stage with only 1 per cent completion despite its large value.

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

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

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

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

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

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Air Transport	Air Transport	14,032.48	358.81	14,391.29	11.66	165.60	177.27	1
	Administration and Support Services	123.87	-	123.87	7.87	-	7.87	6
Total		14,156.36	358.81	14,515.16	19.53	165.60	185.14	1

***Source:** The State Department for Transport*

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

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

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

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 2025	Variance
Air Transport	Air transport services and infrastructure	Air Transport Policies, Bills, Regulations, Plans and Agreements	No. of New Bilateral Air Services Agreements (BASAs) signed	1	-	-1
			No. of BASAs Reviewed	8	-	-8
		Air transport services and infrastructure	Number of students enrolled in aviation and other related short courses	3,298	127	-3171
			% compliance with ICAO Security Standards	91.77	91.77	0

***Source:** The State Department for Transport*

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

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

Table 4.62: State Department of Transport Projects Implementation Status

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Per centage (%) of Completion
Kakamega Airstrip	7/1/2018	6/30/2024	GOK	550	65.7	65.7	478.69	87
Kabunde Airstrip	7/1/2016	6/30/2025	GOK	600	34.50	34.5	459.50	77
Migori Airstrip	7/1/2018	6/30/2027	GOK	1,500	65.41	65.41	392.41	26
Purchase of Aircraft Accident Investigation Equipment	12 July 2020	continous	GOK	300	13.80	-		

***Source:** The State Department for Aviation and Aerospace Development*

The Kakamega Airstrip project (July 2018–June 2024) has gone beyond its contract period, though it has achieved 87 per cent completion. The Kabunde Airstrip (July 2016–June 2025) and Migori Airstrip (July 2018–June 2027) are still within their timelines, recording 77 per cent and 26 per cent completion, respectively. The Aircraft Accident Investigation Equipment project (July 2020–continuous) is ongoing with minimal expenditure recorded.

4.5. Environment Protection, Water, and Natural Resources Sector

4.5.1 Introduction

The Environment Protection, Water, and Natural Resources (EPWNR) Sector comprises six MDAs: State Departments for Environment and Climate Change; Forestry; Water and Sanitation; Irrigation; Wildlife; and Mining. The sector 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.

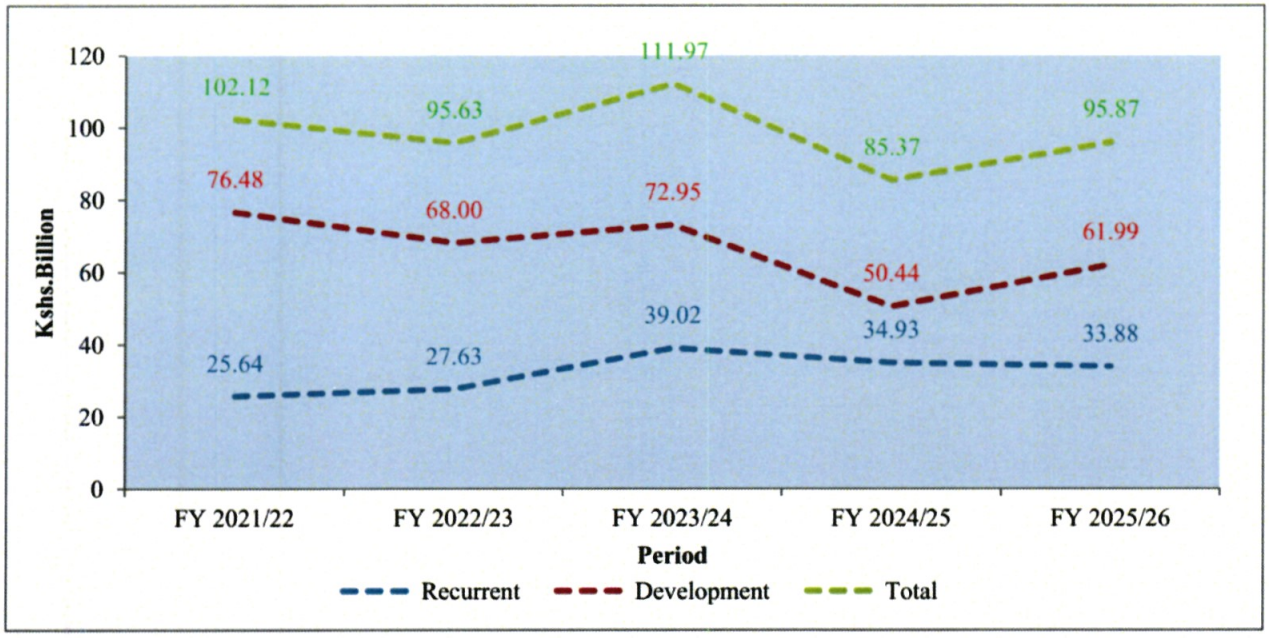
The goal of the Sector is to ensure sustainable development in a clean and secure environment with various objectives, including enhancing climate change resilience and low carbon emission, improving utilisation of land through irrigation and land reclamation, and promoting equitable and sustainable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

4.5.2 Budget Performance for EPWNR Sector

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

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

Figure 4.7: Budgetary Allocation Trend for the EPWNR Sector



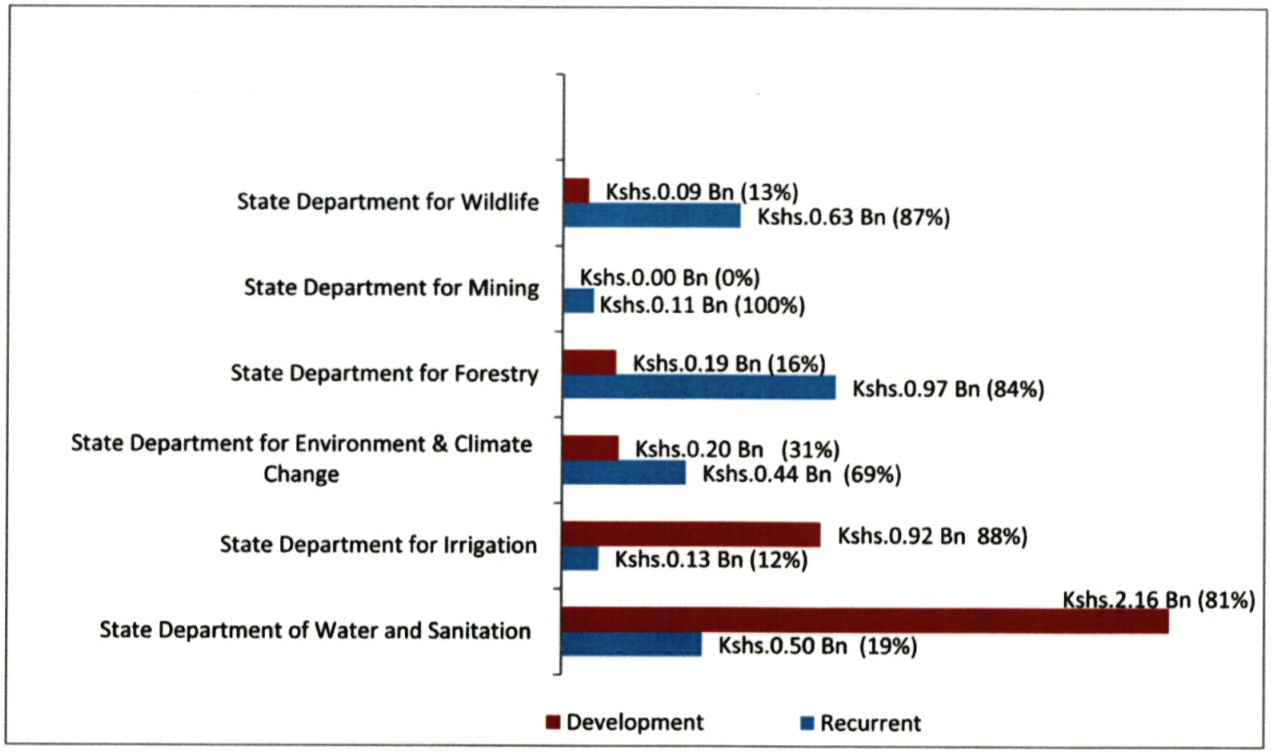
***Source:** National Treasury*

The total exchequer issues to the sector amount to Kshs.6.34 billion, representing 11 per cent of the sector's annual net estimates. This amount comprised Kshs.3.56 billion for development expenditure, representing 9 per cent of the development expenditure net estimates, and Kshs.2.78 billion for recurrent activities, representing 19 per cent of the recurrent net estimates.

In the first three months of FY 2025/2026, the State Department for Irrigation received the highest proportion of development exchequer issues to development net estimates at 19 per cent, while the State Department for Water and Sanitation and the State Department for Wildlife each received 7 per cent and the State Department for Mining did not receive development exchequer. The State Department for Forestry recorded the highest proportion of recurrent exchequer issues to recurrent net estimates at 24 per cent. The State Department for Wildlife and the State Department for Water and Sanitation each recorded the lowest ratio of 16 per cent.

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

Figure 4.8: Exchequer Issues to the EPWNR Sector



***Source:** National Treasury*

The total expenditure for the EPWNR Sector amounted to Kshs.20.71 billion, representing 22 per cent of the gross estimates, compared to 16 per cent (Kshs.16.69 billion) recorded in the first three months of FY 2024/2025. This amount comprised Kshs.12.17 billion for the development budget representing an absorption rate of 20 per cent, compared to 14 per cent (Kshs.9.65 billion) recorded in a similar period FY 2024/2025, and Kshs.8.54 billion for recurrent expenditure representing 25 per cent of the gross recurrent estimates, compared to 22 per cent (Kshs.7.04 billion) recorded in the first three months of FY 2024/2025. Table 4.63 shows the EPWNR Sector analysis of exchequer issues and expenditure in the first three months of FY 2025/26.

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

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
State Department of Water and Sanitation	47.18	31.02	2.16	8.99	7	19	6.78	3.12	0.50	1.83	16	27
State Department for Irrigation	6.59	4.96	0.92	1.86	19	28	0.96	0.65	0.13	0.22	20	23
State Department for Environment and Climate Change	1.93	1.86	0.20	0.35	10	18	3.89	2.55	0.44	0.51	17	13

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
State Department for Forestry	3.61	2.34	0.19	0.57	8	16	8.93	3.98	0.97	1.92	24	22
State Department for Mining	0.27	0.27	-	0.003	-	1	1.36	0.61	0.11	0.21	19	16
State Department for Wildlife	2.40	1.38	0.09	0.39	7	16	11.96	3.80	0.63	3.85	16	32
Total	61.99	41.82	3.56	12.17	9	20	33.88	14.71	2.78	8.54	19	25

Sector Summary

	Gross Estimates (Kshs. Bn)	Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Expenditure (Kshs. Bn)	% of Exchequer to Net Estimates (Kshs. Bn)	% of Expenditure to Gross Estimates (Kshs. Bn)
Development	61.99	41.82	3.56	12.17	9	20
Recurrent	33.88	14.71	2.78	8.54	19	25
Total	95.87	56.54	6.34	20.71	11	22

***Source:** MDAs and National Treasury*

The State Department for Irrigation recorded the highest absorption of development budget at 28 per cent, while the State Department for Mining recorded the lowest at 1 per cent. The State Department for Wildlife recorded the highest recurrent expenditure to gross estimates at 32 per cent, while the State Department for Environment and Climate Change recorded the lowest at 13 per cent.

4.5.3 The State Department of Water and Sanitation

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

4.5.3.1 Budget Performance by the State Department of Water and Sanitation

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

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

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

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

Programmes	Sub-Programmes	Gross Estimates (Kshs.Millions)			Expenditure (Kshs.Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration, Planning and Support Services	Water Policy Management	723.85	115.00	**838.85**	161.77	50.51	**212.28**	25
Water Resources Management	Water Resources Conservation and Protection	2,041.15	14,417.00	**16,458.15**	537.53	1,732.32	**2,269.85**	14
	Transboundary Waters	-	20.00	**20.00**	-	2.37	**2.37**	12
Water and Sewerage Infrastructure Development	Sewerage Infrastructure Development	3,640.74	27,343.48	**30,984.21**	1,007.87	5,806.62	**6,814.48**	22
	Sanitation Infrastructure Development and Management	-	3,737.00	**3,737.00**	-	742.50	**742.50**	20
Water Storage and Flood Control	Water Storage and Flood Control	372.20	1,543.90	**1,916.10**	119.90	657.50	**777.40**	41
TOTAL		6,777.94	47,176.38	53,954.32	1,827.06	8,991.82	10,818.88	20

***Source:** The State Department for Water and Sanitation*

Analysis of programmes and sub-programmes for the State Department for Water and Sanitation shows that the Water Policy Management and Water Storage and Flood Control sub-programmes are making good progress. In contrast, the Transboundary Waters and Water Resources Conservation and Protection sub-programmes recorded low levels of budget absorption.

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

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

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

Programmes	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Actual Achieved as of 30th September, 2025	Variance
General Administration, Planning and Support Services	Water Policy Management	New infrastructure	% completion of the project	30	6	(24)

Programmes	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Actual Achieved as of 30th September, 2025	Variance
Water Resources Management	Water Resources Conservation and Protection	Water Quality Reports	Number of water sources sampled	50	10	(40)
	Trans-boundary Waters	Integrated watershed management of Malaba River Basin and construction of Angololo multipurpose dam	Construction of the Angololo multipurpose dam (%)	5	5	-
Water and Sewerage Infrastructure Development	National Water and Sanitation Investment	Water supply and sewerage services	% completion of project	45	38	(7)
	Sanitation Infrastructure Development and Management	Improved Water services to Eldoret	% completion of the Kipkarren Dam Water Supply project	100	62	(38)

Source: *The State Department for Water and Sanitation*

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

4.5.3.4 Projects Implementation for the State Department of Water and Sanitation

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

Table 4.66: State Department of Water and Sanitation Project Implementation

Project/Program Name (a)	Project commence date (b)	Expected Project Completion Date(c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2024/25 (Kshs. Million) (f)	Expenditure In the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Per centage of Completion
Infrastructure Development at Kenya Water Institute	Jul-21	Oct-2030	GoK	31,700.00	25.00	25.00	995.00	6
Water Security and Climate Resilience -Lower Nzoia	Jul-15	Jul-2030	GoK & Foreign Borrowing	19,170.00	450.00	450.00	16,900.00	80
Kenya Towns Sustainable Water Supply and Sanitation Programme -Athi BETA	Mar-17	Dec-26	GoK and Foreign Borrowing	11,863.00	182.80	182.80	10,725.00	86
Kenya Towns Sustainable Water Supply and Sanitation Programme -Tana Water Works Development Agency (TWWDA)	Jan-2017	Dec-26	GoK/Foreign	14,972.00	198.50	198.50	11,537.00	96
Dongo Kundu Water Supply -Coast Water Works Agency (CWWDA)	Jul-2018	Dec-26	GoK	500.00	7.50	7.50	415.00	83
Horn Africa Ground Water for Resilience Programme -WSTF	Jan-2023	Dec-2028	GoK	9,087.00	641.00	641.00	737.00	11
North Rift Valley WWDA Projects	Jul-23	Aug-27	GoK	1,747.00	260.00	260.00	499.00	45

Project/Program Name (a)	Project commence date (b)	Expected Project Completion Date(c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2024/25 (Kshs. Million) (f)	Expenditure In the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Per centage of Completion
Improvement of drinking water and sanitation systems in Mombasa-Mwache Dam Phase II	Jun-2020	Mar-2029	GoK/Foreign	15,067.00	155.00	155.00	1,993.00	10
Soy-Kosachei Water Project	Jan-19	Dec-2027	GoK	1,500.00	12.50	12.50	435.00	27
Water Harvesting Projects North Rift WDDA	Jul-23	Jun-2030	GoK	2,000.00	53.80	53.80	209.00	10

Source: *The State Department of Water and Sanitation*

*WWDA *Water Works Development Agency*

4.5.4 The State Department for Irrigation

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

4.5.4.1 Budget Performance by the State Department for Irrigation

The budget allocation to the State Department for Irrigation in FY 2025/2026 amounted to Kshs. 7.55 billion, compared to Kshs.19.64 billion allocated in FY 2024/2025.

4.5.4.2 State Department for Irrigation Programmes and Sub-Programme Performance

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

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

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Irrigation and Land Reclamation	Land Reclamation	39.64	90.00	**129.64**	7.60	90.00	**97.60**	75
	Irrigation and Drainage	691.57	6,108.18	**6,799.74**	160.49	1,671.20	**1,831.69**	27
	Irrigation Water Management	30.24	150.00	**180.24**	3.53	41.29	**44.82**	25
Water Harvesting and Storage for Irrigation	Water Storage for Irrigation	20.86	215.00	**235.86**	1.02	29.02	**30.05**	13
	Water Harvesting for Irrigation	-	30.00	**30.00**	-	30.00	**30.00**	100
Water Harvesting and Storage for Irrigation	Administrative Services	172.91	-	**172.91**	50.79	-	**50.79**	29
TOTAL		**955.22**	**6,593.18**	**7,548.39**	**223.43**	**1,861.52**	**2,084.95**	**28**

Source: *The State Department for Irrigation*

The programme and sub-programmes analysis show the State Department for Irrigation recorded overall absorption rate of 28 for the first three months of FY 2025/26.

4.5.4.3 Non-financial Performance by the State Department for Irrigation

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

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

Programmes	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 2025	Variance
Irrigation and Land Reclamation	Land Reclamation	Land Reclamation Policy and Legal Framework	Land Reclamation Act	1	0	(1)
	Irrigation and Drainage	Irrigation services	Number of community water pans	25	12	(13)
	Irrigation Water Management	Irrigation services	Number of schemes installed with master and block metres	6	2	(4)
Water Harvesting and Storage for Irrigation	Water Storage for Irrigation	Irrigation Infrastructure Services	Number of projects pipelined	8	0	(8)
	Water Harvesting for Irrigation	Water storage services	Volume in cubic metres of water pans excavated	4,000,000	0	-(4,000,000)

***Source:** State Department for Irrigation*

4.5.4.4 Projects Implementation Status for the State Department for Irrigation

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

Table 4.69: State Department for Irrigation Project Implementation Status

Project Name (a)	Project commence date (b)	Expected Completion Date (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure In the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Percentage of Completion
Small holder irrigation programme	Feb-2016	Dec-2026	GoK/ Foreign	1383.00	257.00	4.00	1,013.44	73
Turkana irrigation development project	Jun-2016	Jun-2030	GoK	9,197.00	80.00	80.00	1,279.00	14
Drought resilience programme in Northern Kenya	Jul-2019	Dec-2027	GoK/ Foreign	3,901.00	1,551.00	21.00	1,238.57	32
National Irrigation Authority Irrigation Project	Jul-2024	Jun-2030	GoK	20,000.00	470.00	218.00	517.50	3

Project Name (a)	Project commence date (b)	Expected Completion Date (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure In the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Percentage of Completion
Mwea Irrigation Development Project (Thiba Dam and Irrigation Area)	Feb-2011	December 2030	GoK/ Foreign	23,765.00	150.00	150.00	20,684.30	87
Land reclamation and restoration for the climate resilience and livelihood enhancement programme	Jul-2024	Jun-2034	GoK	8,500	90.00	90.00	149.99	2
Balich-Abdisamet Water Supply Project	Jul-2024	Jun-2027	GoK	500.00	100.00	-	281.90	44
Household Irrigation Water Harvesting Project	Jul-2019	Jun-2030	GoK	30,000.00	30.00	30.00	7,215.90	24
Upgrading of Ahero Development Projects	Jul-2023	Jun-2027	GoK / Donor	770.00	400.00	-	207.90	27
Irrigation Sector Reform Programme	Jul-2023	Jun-2030	GoK	900.00	30.00	6.00	62.80	7

Source: *The State Department for Irrigation*

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

4.5.5 The State Department for Environment and Climate Change

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

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

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

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

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

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

Programmes	Sub-Programmes	Gross Estimates (Kshs. Millions)			Expenditure (Kshs. Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Enviroment Management and Protection	Climate Change Adaptation and Mitigation	-	304.91	**304.91**	-	64.16	**64.16**	21
	National Environment Management	1,871.38	1,400.80	**3,272.18**	76.35	284.14	**360.48**	11
	Policy and Governance in Enviroment Management	164.79	-	**164.79**	30.07	-	**30.07**	18
General Administration, Planning and Support Services	General Administration, Planning and Support Services	486.17	-	**486.17**	183.35	-	**183.35**	38
Modernization of Meteorological Services	Modernization of Meteorological Services	1,372.55	135.00	**1,507.55**	222.82	-	**222.82**	15
	Advertent Weather Modification	-	94.00	**94.00**	-	-	-	-
TOTAL		3,894.89	1,934.70	5,829.60	512.60	348.29	860.89	15

***Source:** The State Department for Environment and Climate Change*

The programme and sub-programmes analysis showed that the State Department for Environment and Climate Change recorded an overall absorption rate of 15 per cent for the first three months of FY2025/26 below the quarterly target of 25 per cent.

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

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

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

Programmes	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 2025	Variance
General Administration, Planning and Support Services	General Administration, Planning and Support Services	Environment and Climate Change policies, strategies, bills, regulations, guidelines developed and reviewed	Number of policies developed	1	0	(1)

Programmes	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 2025	Variance
Environment Management and Protection	Policy and Governance in Environment Management	Small-scale gold miners trained in mercury-free gold mining AGSM technologies developed and rolled out.	Number of small-scale miners trained	400	0	(400)
	National Environmental Management	Stakeholders sensitised on environmental management and conservation	Number of stakeholders sensitised	70	200	130
		Environmental enforcement enhanced	% of environmental crimes investigated and prosecution files registered in various courts	1000	1,500	500
Meteorological Services	Modernisation of Metrological Services	Weather forecast issued	Number of weather forecasts	3,581	895	(2,686)
Water Towers Conservation	Water Towers Rehabilitation and Conservation	Bamboo stock increased	Hectares of Bamboo stock established within the water towers ecosystem	200	0	(200)

***Source:** The State Department for Environment and Climate Change*

Non-financial performance showed that programmes and sub-programmes were behind target except for National Environmental Management and Modernisation of Metrological services sub-programmes during the period under review.

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

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

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

Project Name (a)	Project commence date (b)	Expected completion date (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)
The Global Development, Review and Update of National Implementation Plans (NIPS) under the Stockholm Convention on Persistent Organic Pollutants (POPs)	01-July, 2023	June, 2026	Donor	200.00	11.50	1.77
Kenya's Enhanced Transparency Programme (ETP) Reporting to the UNFCCC	01-July, 2023	June, 2026	Donor	200.00	50.00	41.25
Lake Victoria Climate Resilience and Environmental Management Project	01-July 2022	June 2026	GoK	6,600.00	5.00	2.68
Plastic waste management and pollution control	01-July 2018	30-Jun-2027	GoK	1,410.00	7.50	7.50

Project Name (a)	Project commence date (b)	Expected completion date (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)
Increasing Global Implementation of GHS*	01-July 2024	30-June 2028	Donor	60.00	5.00	0.89
Africa Environment Health and Pollution Management -Kenya.	01-Au- 2020	30 Jun 2026	Donor	1,215.00	86.50	47.42
Kenya Gold Mercury Free ASGM Project	01-Dec 2019	30-June 2026	Donor	1,010.00	40.00	0.35
Lake Naivasha Basin Ecosystem-Based Management	01-July 2024	30-June 2028	Donor	240.00	35.00	35.00
Agroforestry and Commercial Forestry	July 2024	June 2028	Donor	580.00	85.50	-
Implementation of the National Climate Action Plan	01-Jul-2019	30-Jun-2027	GoK	2,000.00	17.50	17.27

Source: *State Department for Environment and Climate Change*

*GHS -Globally Harmonised System

* ASGM - Artisanal and Small-scale Gold Mining

Notably, the data submitted by the State Department for the Environment and Climate Change did not include the total expenditure on projects and therefore could not report on the completion percentage. We recommend that the Accounting Officer follow the reporting guidelines issued by the Controller of Budget through quarterly Circulars.

4.5.6 The State Department for Forestry

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

4.5.6.1 Budget Performance by the State Department for Forestry

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

4.5.6.2 State Department for Forestry Programmes and Sub-Programme Performance

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

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

Programmes	Sub-Programmes	Gross Estimates (Kshs. Millions)			Expenditure (Kshs. Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Forestry Development, Management and Conservation	Forest Resources Conservation Management	7,290.12	3,440.04	**10,730.17**	1,527.76	61.00	**1,588.76**	15
	Forest Research and Development	1,461.40	122.00	**1,583.40**	363.22	508.80	**872.02**	55
	Ecological Restoration	10.22	50.00	**60.22**	2.28	-	**2.28**	4
Agroforestry and Commercial Forestry	Commercial Forestry Services	7.36	-	**7.36**	2.04	-	**2.04**	28
	Agroforestry Services	7.93	-	**7.93**	1.30	-	**1.30**	16
General Administration and Planning	General administration and planning	155.13	-	**155.13**	22.65	-	**22.65**	15
TOTAL		8,932.17	3,612.04	12,544.21	1,919.24	569.80	2,489.04	20

***Source:** The State Department for Forestry*

The State Department recorded an overall budget absorption rate of 20 per cent, which was below the quarterly target performance of 25 per cent.

4.5.6.3 Non-financial Performance by the State Department for Forestry

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

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

Programme	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 2025	Variance
Forestry Development, Management and Conservation	Forest Conservation and Management	Production of Tree Seeds	Kilograms of Tree seeds produced	100,000	8,000	(92,000)
		Distribution of Tree Seeds	Kilograms of Tree seeds distributed	50,000	6,892	(43,108)
	Forest Research and Development	Forest Research Technologies	Number of technologies for silvicultural management for indigenous tree species	1	1	-
			Number of technologies on forest pests, diseases and fires	1	1	-
Agro-forestry and commercial forestry development	Commercial forestry development	The national commercial forestry strategy developed	Percentage of completion	100	75	(25)

Programme	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 2025	Variance
		Digital technologies in commercial forestry and agroforestry mainstreamed and adopted.	Percentage of completion	100	80	(20)
	Agro-forestry development	Model tree nursery established	Number of tree nurseries established.	7	0	(7)
General Administration and Planning Services	General Administration, Planning and Support Services	Financial reports prepared	Number of financial reports.	4	1	(3)
		Forestry regulations developed	Number of regulations developed	8	0	(8)

Source: The State Department for Forestry

Implementation of the programme and sub-programmes was on target except for the Agroforestry and Commercial Forestry development sub-programme whose output of developing an agroforestry strategy was yet to commence.

4.5.6.4 Projects Implementation for the State Department for Forestry

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

Table 4.75: 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 the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Per centage of Completion
Tree Growing Campaign and Rangeland Restoration Headquarters	01-Jul-2019	30-Jun-2032		300,000	305.00	272.68	3,175.74	1
Establishment of Nurseries, Water Supply Systems, and Water Desalination to support the Seedlings Project	01-Jul-2022	30-Jun-2032		1,027.90	-	-	40.58	4
Construction of tree seed processing units	01-Jan-2017	30-Jun-2030		2,155	-	-	699.60	32
Capacity Development Project for Technologies in Forest Fire Management in Kenya	01-Jul-2022	01-Jun-2027		3,339	400.00	-	2,838.90	85

Project Name (a)	Project commence date (b)	Expected Project Completion Date (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Per centage of Completion
KFS-Tree Growing Campaign and Rangeland Restoration	01-Jul-2019	30-Jun-2032		200,000	186.52	-	1,144.85	1
Green Zones Development Support Project Phase II	01-Mar-2019	30-Jun-2025		5,498	638.00	108.12	5,157.61	94
Installation of a hydrant in Muguga and Kitui Centre	01-Jan-2014	30-Jun-2030		105	1.00	1.00	86.25	82
Forest Irrigation Climate and Green Energy Project (FI-CaGE)	01-Jul-2016	31-Dec-2032		8,051	-	-	182.20	2
Forest Fire Prevention and Management Project	01-Jul-2017	30-Jun-2032		1,200	-	-	106.30	9
Forest Plantation Management Project	01-Jul-2016	30-Jun-2032		21,586	32.50	32.50	538.10	2

***Source:** The State Department for Forestry*

An analysis of the State Department for Forestry's project implementation status shows low uptake on some projects. We recommend that the State Department closely monitor its performance and take corrective measures for effective budget execution in the subsequent phase of the financial year. However, further analysis revealed that the State Department of Forestry did not disclose the 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; Coordinate mining and minerals development policy; Develop policies on the management of quarrying of rocks and industrial minerals; Ensure management of health conditions and health and safety in mines; Conduct mining capacity development and value addition; and Maintain geological data (research, collection, collation, analysis). The mandate is carried out in collaboration with its agencies, the National Mining Corporation, the Geologists Registration Board and the Mineral Rights Board.

4.5.7.1 Budget Performance by the State Department for Mining

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

4.5.7.2 State Department for Mining Programmes and Sub-Programmes Performance

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

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

Programmes	Sub-Programmes	Gross Estimates (Kshs. Millions)			Expenditure (Kshs. Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration, Planning and Support Services	General Administration, Planning and Support Services	375.10	-	**375.10**	81.24	-	**81.24**	22
Mineral Resources Management	Mineral Licensing, Compliance and Enforcement	298.01	71.19	**369.20**	38.18	2.56	**40.74**	11
	Commercial Explosives Regulation and Management	86.99	-	**86.99**	10.13	-	**10.13**	12
	Mineral Value Addition and Artisanal Mining Promotion Services	232.76	-	**232.76**	14.34	-	**14.34**	6
	Environmental and Engineering Geology	38.88	20.00	**58.88**	4.73	-	**4.73**	8
TOTAL		1,363.41	267.17	1,630.59	213.33	2.56	215.89	13

Source: *The State Department for Mining*

The programme and sub-programmes analysis showed that the State Department for Mining recorded an absorption rate of 13 per cent, below the 25 per cent quarterly target.

4.5.7.3 Non-financial Performance by the State Department for Mining

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

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

Programmes	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 2025	Variance
Geological Surveys and Geo-information Management	Geological Surveys and Research	Geological maps digitalised and vectorised	Number of Geological maps digitised and vectorised	30	0	(30)
Mineral Resource Management	Licensing, Compliance and Enforcement	Mineral Dealing Rights Granted	Number of Mineral Dealing Rights Granted	60	3	(57)
	Commercial explosives regulations	Commercial explosives regulated	Number of commercial explosives and licenses issued.	1,000	526	(474)
General Administration and Support Services	Administrative and Support Services	Monitoring and Evaluation conducted	Number of Monitoring and Evaluation Reports	4	1	(3)

Source: *The State Department for Mining*

4.5.7.4 Projects Implementation for the State Department for Mining

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

Table 4.78: State Department for Minnning 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 the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Per centage of Completion
Geological data Bank Project-BETA	01-7-2015	30-6-2028	-	400	6.79	-	202.29	51
Online Transactional Mining Cadastre Portal-BETA	01-7-2016	30 6-2028	-	380	8.75	2.50	161.98	42
Mineral Audit Support -BETA	01-7-2016	30 6-2028	-	445	7.50	-	262.00	59
Rehabilitation of Madini House	01-7-2017	30-6-2027	-	300	1.55	-	101.70	34
Mineral Certification Laboratory -BETA	01-7-2015	30-6-2028	-	1,326	16.25	-	417.51	31
Geological Mapping and Mineral Exploration-BETA	01-7-2015	30-6-2027	-	1,861	18.25	-	595.44	32
Geotechnical Site Investigations	01-7-2019	30-6-2032	-	694	5.00	-	22.90	3

Source: *The State Department for Mining*

An analysis of the state department for mining project implementation status shows low uptake on some projects. We recommend that the State Department closely monitor its performance and take corrective measures for effective budget execution in the subsequent phase of the financial year. However, the State Department did not disclose the source of funds for projects, which implies incomplete reporting.

4.5.8 The State Department for Wildlife

The State Department for Wildlife is mandated to undertake Wildlife Conservation and Protection Policy; Protection of Wildlife Heritage; Management of National Parks, Reserves and Marine Parks; Wildlife Biodiversity Management and Protection; Sustainable Wildlife Biodiversity Economy; Collaboration with Wildlife Clubs of Kenya; Management of Wildlife Dispersal Areas in collaboration with Partners; Wildlife Conservation Training and Research; Wildlife Conservation Education and Awareness; Wildlife Biodiversity International Obligations and Multilateral Agreements; Human-Wildlife Conflict Mitigation and Response Policy; and Wildlife Sector Governance and Coordination. The mandate is carried 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 budget allocation to the State Department for Wildlife in FY 2025/2026 amounted to Kshs.14.36 billion, compared to Kshs.12.91 billion allocated in FY 2024/2025.

4.5.8.2 State Department for Wildlife Programmes and Sub-Programme Performance

The budget allocation was to fund one programme. Table 4.79 shows budget execution by programme and sub-programmes under the State Department for Wildlife in the first three months of FY 2025/2026.

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

Programmes	Sub-Programmes	Gross Estimates (Kshs.Millions)			Expenditure (Kshs. Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Wildlife Conservation and Management	Wildlife Security, Conservation and Management	11,102.59	2,063.08	**13,165.67**	3,663.45	309.02	**3,972.47**	30
	Wildlife Research and Development	611.60	341.00	**952.60**	150.22	82.75	**232.97**	24
	Administrative Services	241.32	-	**241.32**	32.32	-	**32.32**	13
Total		11,955.50	2,404.08	14,359.59	3,845.99	391.77	4,237.77	30

***Source:** The State Department for Wildlife*

The State Department recorded the overall absorption rate of 30 per cent, with the Wildlife Security, Conservation and Management sub-programme recording the highest at 30 per cent, while Administrative Services had the lowest at 13 per cent.

4.5.8.3 Non-financial Performance by the State Department for Wildlife

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

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

Programme	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2025	Variance
Wildlife Conservation and Management	Wildlife Security, Conservation and Management	Wildlife conservation services	Number of park visitors in millions	3.5	1.45	(2.05)
			Increase in Revenue (Kshs. Millions)	7,922.00	3,164.00	(4,758.00)
	Wildlife Research Development	Wildlife Research and Training Services	Number of wildlife population count reports developed.	10	2	(8)
			% of Exhibit Deoxyribonucleic Acid (DNA) samples submitted and analysed	100	150	50
			% completion of research and training facilities rehabilitated at Naivasha HQ-Phase I	100	25	(75)
			Number of disease surveillance and outbreak reports	4	1	(3)
		Wildlife Habitat Restoration Services	Percentage of human life compensation claims verified and approved.	100	-	(100)

***Source:** The State Department for Wildlife*

Analysis of non-financial performance of the State Department for wildlife revealed that all the key outputs were on target except Wildlife Habitat Restoration Services, which were not implemented by the end of the first three months of FY 2025/26 and is attributed to lack of funds.

4.5.8.4 Projects Implementation for the State Department for Wildlife

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

Table 4.81: State Department for Wildlife Projects Implementation Status

Project Name (a)	Project commence date (b)	Project Expected Completion Date (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Percentage of Completion
Modernisation of the anti-poaching Technology -HQ	1-7-2013	30-6- 2028	GoK	2,760.00	30.00	15.00	1,412.25	51
Construction and Equipping of Four Research and Training Centres	1-7- 2022	30-8- 2028	GoK	1,101.00	100.00	25.00	100.00	9
Combating Poaching and Illegal Wildlife Trafficking International Approach (IWT)	1-7- 2020	30-8- 2028	GoK and Donor	502.00	45.09	9.12	329.98	66
Rehabilitation of Research and Training Facilities in Naivasha HQ	1-7- 2022	30-8- 2026	GoK	195.00	69.00	17.25	143.25	73
National Integrated Wildlife Data Portal	1-7 2023	30-8-2026	GoK	85.00	62.00	15.50	38.50	45
Maintenance of Access Roads and Airstrips in Parks	1-7 2008	30-8- 2034	GoK	100,000.00	150.00	75.00	3,247.50	3
Human Wildlife Mitigation Programme-HQ	1-7-2008	30-8-2029	GoK	2,650.00	150.00	75.00	1,017,50	38
Habitat restoration programme-KWS	1-7-2023	30-8-2029	GoK	366.67	150.00	75.00	75.00	20
Water for Wildlife in Conservancies	1-7-2023	30-8-2029	GoK	885.00	57.00	0.41	113.41	13
Ranger Housing Programme-HQ	1-7-2008	30-8-2032	GoK	8,750.00	100.00	50.00	939.00	11

***Source:** The State Department for Wildlife*

The Projects Status Analysis of the State Department for Wildlife showed that Maintenance of Access Roads and Airstrips in Parks (3 per cent complete), and Construction and Equipping of four Research and Training Centres (9 per cent complete) appeared to be lagging behind the project's expected completion date.

4.6. General Economic and Commercial Affairs Sector

4.6.1 Introduction

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

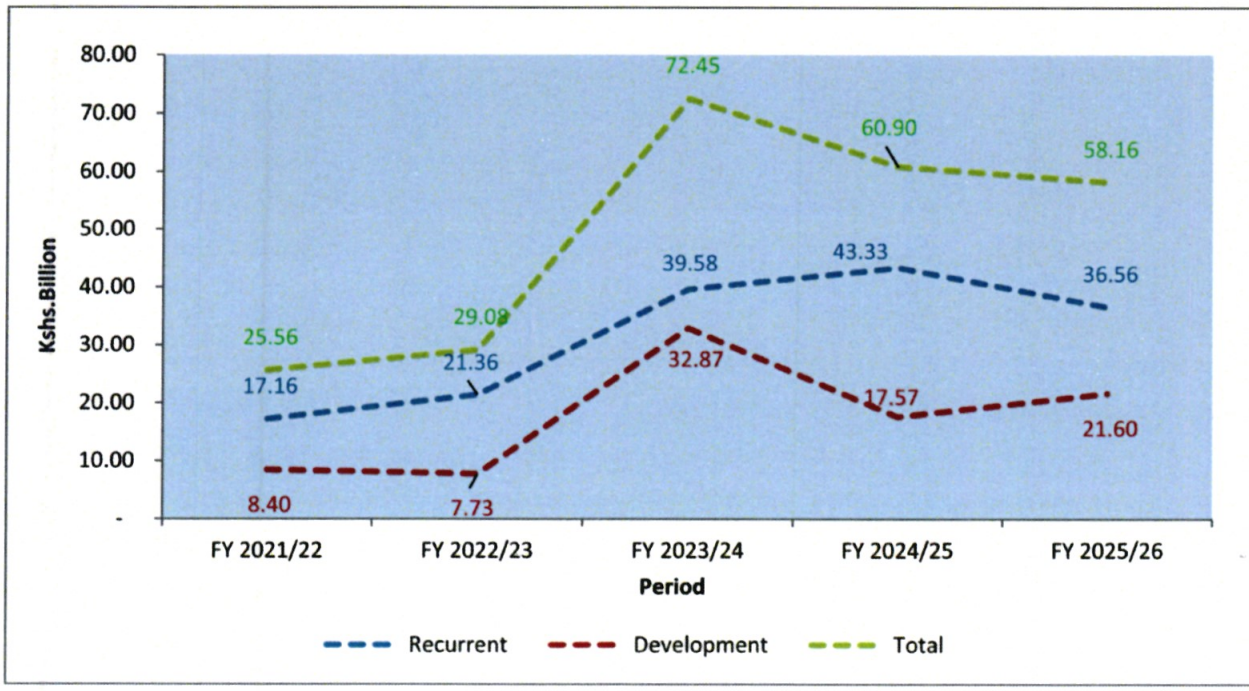
The objectives of the Sector over the MTEF period are to transform Micro, Small, and Medium Enterprises (MSMEs), promote and sustain tourism, promote industrial development investments, enhance trade and ease of doing business, promote growth and development of cooperatives and the MSMEs Sector, promote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

4.6.2 Budget Performance for GECA Sector

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

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

Figure 4.9: Budgetary Allocation Trend for the GECA Sector



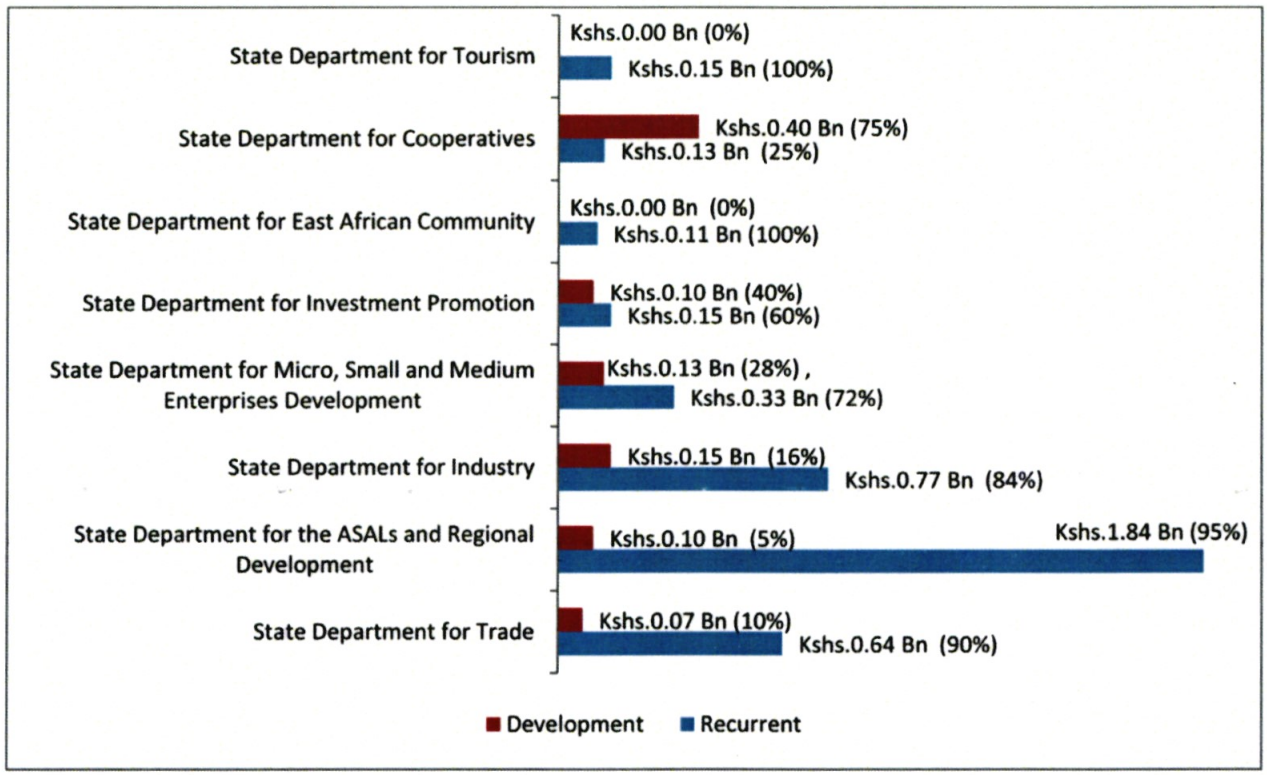
Source: *National Treasury*

The total exchequer issues to the GECA Sector amounted to Kshs.5.06 billion, representing 14 per cent of the Sector's annual net estimates. This amount comprised Kshs. 0.94 billion for development expenditure, representing 6 per cent of the annual development net estimates, and Kshs.4.11 billion for recurrent activities, rep-

resenting 20 per cent of recurrent net estimates.

In the first three months of FY 2025/2026, the State Department for Cooperatives received the highest proportion of development exchequer issues to development net estimates at 27 per cent, while the State Departments for the ASALs and Regional Development and for Industry received 3 per cent each, while Tourism did not report having received development expenditure. The State Department for the ASALs and Regional Development, and the State Department for Industry, recorded the highest proportion of recurrent exchequer issues to recurrent net estimates at 28 per cent each. In comparison, the State Department for Cooperatives recorded the lowest at 3 per cent. Figure 4.10 shows the exchequer issues in the GECA Sector in the first three months of FY 2025/2026.

Figure 4.10: Exchequer Issues to the GECA Sector



Source: *National Treasury*

The total expenditure for the GECA Sector amounted to Kshs.7.21 billion, representing 12 per cent of the gross estimates, compared to Kshs.10.68 billion (23 per cent) recorded in the first three months of FY 2024/2025. This amount comprised Kshs.2.70 billion for the development budget, representing an absorption rate of 13 per cent, compared to 39per cent recorded in the first three months of FY 2024/2025, and Kshs.4.50 billion for recurrent expenditure representing 12 per cent of the recurrent gross estimates, compared to 15 per cent recorded in the first three months of FY 2024/2025. Table 4.82 analyses exchequer issues and expenditures to the GECA sector in the first three months of FY 2025/2026.

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

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer Net Estimates	% of Expenditure to Gross Estimates
State Department for Trade	0.37	0.37	0.07	0.07	18	18	3.98	2.34	0.64	0.67	27	17
State Department for the ASALs and Regional Development	3.81	3.51	0.10	0.65	3	17	7.07	6.60	1.84	1.82	28	26
State Department for Industry	5.82	5.82	0.15	0.45	3	8	3.58	2.71	0.77	0.69	28	19
State Department for Micro, Small and Medium Enterprises Development	3.06	2.76	0.13	0.18	5	6	2.03	1.44	0.33	0.32	23	16
State Department for Investment Promotion	2.06	2.06	0.10	0.92	5	44	1.45	0.71	0.15	0.33	22	23
State Department for the East African Community	-	-	-	-			1.03	1.03	0.11	0.11	11	11
State Department for Cooperatives	1.47	1.47	0.40	0.40	27	27	5.88	4.66	0.13	0.34	3	6
State Department for Tourism	5.01	-	-	0.04		1	11.53	0.76	0.15	0.21	19	2
Total	21.60	15.99	0.94	2.70	6	13	36.56	20.26	4.11	4.50	20	12

Sector Summary

	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
Development	21.60	15.99	0.94	2.70	6	13
Recurrent	36.56	20.26	4.11	4.50	20	12
Total	58.16	36.25	5.06	7.21	14	12

***Source:** MDAs and National Treasury*

The State Department for Investment Promotion recorded the highest absorption of development budget at 44 per cent, while the State Department for Tourism recorded the lowest at 1 per cent. The State Department for ASALs and Regional Development recorded the highest recurrent expenditure to gross estimates at 26 per cent, while the State Department for Tourism recorded the lowest at 2 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 Common Market for Eastern and Southern Africa (COMESA), Continental Free Trade Area (CFTA), Economic Partenership

Agreement (EPA) etc.; Liaising and Coordinating with (UNCTAD) and World Trade Organisation (WTO) on Trade Matters; Enforcement of International Trade Laws, Negotiations and Agreements; Protection of Kenyan Goods against Dumping and Subsidised Imports and recommending Countervailing Measures; Coordination of multi-Agency Task Force on the Elimination of Illicit Trade and Counterfeits; Liaison with International Trade bodies for National Development; Management of weight and measurement in Trade; Promotion and Regulation of the Wholesale and Retail Trade; and Promotion of Fair-Trade Practices and Consumer Protection. The State Department for Trade is assisted by its agencies, including the Kenya National Trading Corporation, the Kenya Export Promotion and Branding Agency, the Warehouse Receipt System Council, the Kenya Trade Remedies Agency, the Kenya Consumer Protection Advisory Committee, and the Kenya National Multi Commodities Exchange Limited.

4.6.3.1 Budget Performance by the State Department for Trade

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

4.6.3.2 State Department for Trade Programmes and Sub-Programme Performance

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

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

Programmes	Sub-Programmes	Gross Estimates (Kshs.Millions)			Expenditure (Kshs. Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Domestic Trade and Enterprise Development	Promotion of Local Content	68.69	-	**68.69**	9.21	-	**9.21**	13
	Development and Promotion of BETA Priorities Value Chains	88.42	-	**88.42**	12.97	-	**12.97**	15
	Development Promotion and Regulation of Wholesale and Retail Trade	1,866.76	299.85	**2,166.61**	211.29	67.42	**278.72**	13
Fair Trade Practices and Compliance Standards	Enforcement of Intellectual Property Rights and Trade Remedies Measures	75.16	-	**75.16**	18.79	-	**18.79**	25
	Enforcement of Legal Metrology	97.20	70.00	**167.20**	10.31	0.75	**11.07**	7
	Consumer Protection	19.98	-	**19.98**	5.00	-	**5.00**	25
International Trade Development and Promotion	Market Diversification and Access	684.63	-	**684.63**	147.85	-	**147.85**	22
	Export Trade Development, Promotion and National Branding	720.82	-	**720.82**	176.45	-	**176.45**	24

Programmes	Sub-Programmes	Gross Estimates (Kshs.Millions)			Expenditure (Kshs. Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration, Support Services and Planning	General Administration, Support Services and Planning	362.40	-	**362.40**	81.54	-	**81.54**	22
TOTAL		**3,984.06**	**369.85**	**4,353.90**	**673.41**	**68.18**	**741.59**	**17**

***Source:** The State Department for Trade*

The State Department for Trade's overall programmes and sub-programmes performance was 17 per cent against a target of 25 per cent at the end of three months of FY 2025/26.

4.6.3.3 Non-financial Performance by the State Department for Trade

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

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

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2025	Variance
Trade Development and Market Interventions	Enabling environment for business growth	Trade Development Bill	% finalisation of the Kenya Trade Development Bill	50	30	(20)
		Improved coordination with the private sector on trade matters (Bi-annual Presidential trade round tables)	Number of engagements with the private sector	6	1	(5)
	Development, Promotion and Regulation of the Wholesale and Retail Trade	Warehouse Receipt System Services	Number of financial institutions' capacity built	10	0	(10)
			Number of Counties sensitised and trained on Warehouse Receipt System	10	4	(6)
	Development and Promotion of BETA Priority Value Chains	Exporters' capacity built on opportunities for fresh produce to meet the destination markets' requirements	Number of exporters' capacity built	70	50	(20)

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2025	Variance
Fair Trade Practices and Compliance with Standards.	Enforcement of Trade Remedies Measures	Trade Remedies Measures implemented	Number of investigations conducted on unfair import trade practices affecting identified BETA priority value chain products.	3	2	(1)
	Enforcement of Legal Metrology	Compliance and Standards enhanced	Number of weighing and measuring equipment verified at strategic national installations.	2,900	800	(2,100)
	Consumer Protection	Consumer Protection enhanced	Number of traders/ manufacturers sensitised on consumer protection	200	60	(140)
International Trade Development and Promotion	Market Access and Diversification	Increased Market access and diversification	Number of Bilateral trade negotiations undertaken to create market access for the BETA priority value chains	12	7	(5)
	Export Trade Development, Promotion and National Branding	Kenyan Export Products Diversified	Number of exporters trained on exporting	200	88	(112)
General Administration, Support Services, and Planning	General Administration, Support Services, and Planning	Asset and management	% of Assets captured in the asset register	100	25	(75)

***Source:** The State Department for Trade*

Key performance indicators show that most key outputs were on target in the first three months of FY 2025/26, except for the Development, Promotion and Regulation of the Wholesale and Retail Trade sub programme within the Trade Development and Market Interventions programme.

4.6.3.4 Projects Implementation Status for the State Department for Trade

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

Table 4.85: State Department for Trade Projects Implementation Status

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Warehouse Receipt System Council/ Development of Warehouse Receipt System	7th January 2020	30th June 2028	GoK	1,200	-	-	200	17

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Establishment of Commodities Exchange Platform (KOMEX)	1st July 2023	30th June 2028	GoK	5,060	-	-	712	14
Warehouse Refurbishment (KNTC)	7th April 2020	7th March 2025	GoK	1,170	-	-	232	20
Modernisation of standards laboratory (legal metrology project)	1st July-2020	30th Jun-2026	GoK	900	70	0.75	9.45	1

***Source:** The State Department for Trade*

Most projects did not receive funding during the period under review, which is likely to result in delayed implementation.

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 in collaboration with its agencies, which include the National Drought Management Authority, the Coast Development Authority, the Lake Basin Development Authority, the Ewaso Ngiro North Development Authority, the Ewaso Ngiro South Development Authority, the Tana River Development Authority, and the Kerio Valley Development Authority.

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

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

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

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

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

Programmes	Sub-Programmes	Gross Estimates (Kshs.Millions)			Expenditure (Kshs. Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Accelerated ASALs Development	ASALs Development	104.84	26.66	**131.50**	17.72	2.26	**19.98**	15
	Drought Management	4,668.64	2,029.09	**6,697.73**	1,104.69	115.00	**1,219.69**	18
	Peace Building and Conflict Management	28.52	-	**28.52**	6.39	-	**6.39**	22
Integrated Regional Development	Integrated Basin-Based Development	1,992.21	1,749.50	**3,741.71**	656.65	534.75	**1,191.40**	32
General Administration and Support Services	Financial Management Services	11.45	-	**11.45**	-	-	-	
	General Administration, Planning and Support Services	267.91	-	**267.91**	37.49	-	37.49	14
TOTAL		7,073.58	3,805.25	10,878.83	1,822.95	652.01	2,474.95	23

***Source:** The State Department for the ASALs and Regional Development*

The State Department for ASALs and Regional Development's overall programme and sub-programme performance was 23 per cent in the first three months of FY 2025/26, against the target of 25 per cent.

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

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

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

Programmes	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target	Actual as of 30th September 2025	Variance
Accelerated Asals development	Drought Management	Drought contingency plans	Number of drought coordination forums held (National /County level)	110	25	(85)
		Drought and food security information	Number of Drought Early Warning Bulletins produced and disseminated	288	72	(216)
		Vulnerable and drought-affected households supported through cash transfers	Number of beneficiary households under regular programmes	133,800	132,778	(1,022)
Integrated regional development	Integrated Basin-based Development	Rice Irrigation at the Tana Delta Irrigation Project Implemented.	Tons of Rice Paddy Produced	6,000	2,000	(4,000)
		Solar Irrigation Technology Initiatives Implemented.	Number of farmers trained on the application of solar Irrigation Technology	150	53	(97)
General administration and support services	General Administration & Support Services	Funds utilised	% utilisation of funds	100	24	(76)

Source: The State Department for the ASALs and Regional Development

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

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

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

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Dry Land Climate Action for Community Drought Resilience	3/1/2023	6/30/2028	GoK/Donor	555.00	555.00	15.00	-	3
Integrated Resilience for Sustainable Food Systems	7/1/2020	6/30/2026	GoK/Donor	111.22	111.22	1.62	-	11
Tana Delta Rice Irrigation Project (TDIP)-Headquarters	01/08/2009	6/30/2027	GoK	3,901.00	21,00	10.50	-	0
Malindi Integrated Social Health Development Programme (MISHDP)-BETA	7/1/2019	6/30/2026	Donor	780.00	300.00	-	-	0
Ewaso Ngiro Leather Factory-Headquarters	7/1/2013	6/30/2026	GoK	1,590.00	20,.00	10.00	-	84
Sustainable Food System and Resilience Livelihood Activities.	1/5/2021	6/30/2026	GoK	12.00	12.00	0.64	-	5
Drought Mitigation Interventions - KVDA.	7/1/2023	6/30/2026	GoK	350.00	120.00	60.00	-	17
Construction of Dykes in Muhoroni and Nyando constituencies, Kisumu	7/1/2024	6/30/2026	GoK	150.00	150.00	75.00	-	50
Drought Mitigation Interventions - ENSDA.	7/1/2023	6/30/2026	GoK	100.00	70.00	27.50	-	28
Ewason Giro North Catchment Conservation Project-Headquarters	8/1/2015	6/30/2026	GoK	1,500.00	179.97	179.97	-	12

Source: *State Department for the ASALs and Regional Development*

Notably, the state department did not report on cumulative expenditure, which implies incomplete reporting in the first three months of FY 2025/26.

4.6.5 The State Department for Industry

The State Department for Industry promotes and facilitates domestic and Foreign Investments; Investment policy and attraction; Industrial Policy and Planning; Buy Kenya - Build Kenya Policy and Strategy; promotes standardisation in Industry and Quality Control; Kenya Property Rights Policy (Patents, Trade Marks, Service Marks, and Innovation); Promotion of Value Addition and Agro Processing; Promotion, Development and Oversight of Aggregation and Industrial Parks; Textile Sector Development; Leather Sector Development and

Promotion of Value Chain; Oversight and Regulation of the Scrap Metal Industry; Industrial Training and Capacity Development; To Combat Counterfeiting, Trade and Other Dealings in Counterfeit Goods; and Oversight, Administration and Enforcement of the Local Content Policy. The mandate is carried out in collaboration with its Agencies, including the Kenya National Accreditation Services (KENAS), Anti-Counterfeit Authority (ACA), Numerical Machining Complex (NMC), Rivatex East Africa Ltd, Kenya Industrial Research and Development Institute (KIRDI), and Scrap Metal Council (SMC).

4.6.5.1 Budget Performance by the State Department for Industry

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

4.6.5.2 State Department for Industry Programmes and Sub-Programme Performance

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

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

Programmes	Sub-Programmes	Gross Estimates (Kshs.Millions)			Expenditure (Kshs. Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration, Support Services and Planning	General Administration, Planning and Support Services	752.57	-	**752.57**	289.49	-	**289.49**	38
Industrial Development and Development	Promotion of Industrial Development	1,331.76	4,835.00	**6,166.76**	172.29	124.81	**297.10**	5
	Industrial Training and Capacity Development	438.97	57.25	**496.22**	36.96	-	**36.96**	7
Standards, Quality Infrastructure and Research	Standards, Metrology and Conformity	413.81	100.00	**513.81**	38.45	50.00	**88.45**	17
	Business Financing and Incubation	-	330.00	**330.00**	-	22.81	**22.81**	7
	Industrial Research, Development and Innovation	642.66	500.00	**1,142.66**	153.16	250.00	**403.16**	35
TOTAL		**3,579.77**	**5,822.25**	**9,402.03**	**690.36**	**447.61**	**1,137.97**	**12**

***Source:** The State Department for Industry*

The State Department for Industry's overall performance was 12 per cent by the end of the first three months of FY 2025/26 against the target of 25 per cent. We recommend hastening the implementation of all programmes.

4.6.5.3 Non-financial Performance by the State Department for Industry

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

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

Programmes	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target (s)	Actual as of 30th September 2025	Variance
Industrial Promotion and Development	Promotion of Industrial Development	The scrap metal industry is regulated and controlled.	Number of licenses issued to scrap metal dealers	1,100	256	(744)
	Industrial Training and Capacity Development	Industrial skills developed	Number of Industrial Partnerships for re-skilling and upskilling of workers created	50	15	(35)
Standards and Quality Infrastructure and Research	Standards, Conformity Assessment and Industrial Property Administration	Standards developed and products certified	Number of products certified under small and large firms	22,156	25,934	3,778
		Industrial Property Rights Registered	Number of patents, utility models and industrial designs registered	770	211	(559)
	Industrial Performance and Improvement	County Aggregation and Industrial Parks (CAIPs) establishment	Number of CAIP's Established	25	14	(11)
		County investment profiles developed	Number of County investment profiles developed	5	5	-
General Administration, Planning and Support Services	General Administration, Planning and Support Services	Sub-Sector Budget reports	Number of (Medium Term Expenditure Framework (MTEF) reports	3	3	-

***Source:** The State Department for Industry*

Non-financial performance analysis showed that delivery of planned outputs was on target for the period under review.

4.6.5.4 Projects Implementation Status for the State Department of Industry

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

Table 4.91: State Department for Industry Projects Implementation Status

Project Name (a)	Project commence date (b)	Expected Project Completion Date (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Construction and Equipping of Industrial Research and Laboratories, Nairobi -KIRDI SOUTHB	25-2-213	30-6-28	GoK	9,357.86	125.00	125.00	4,819.79	52
Fencing of 600 Acres of NMC Land	1-7-23	30-6-28	GoK	300.00	-	-	8.00	3

Project Name (a)	Project commence date (b)	Expected Project Completion Date (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Cotton Development Subsidy and Extension Support (RIVATEX)	1-7-2018	30-6-2028	GOK	1,187.00	-	-	496.89	42
Kenya Industry and Entrepreneurship Project	1-7-2018	30-6-2026	GoK / Donor	3,488.40	82.50	22.81	2571.03	74
Infrastructure Civil Works Development	01-07-2016	30-6-2028	GoK	860.00	14.31	-	420.69	49
Establishment of County Integrated Agro-Industrial Parks (CAIPs)	1-7-23	30-6-28	GoK	22,325.00	1,150.00	24.81	4,200.29	19
Development of Leather Industrial Park- Kenanie KLDC	01-07-2016	30-6-2027	GoK	4,809.00	50.00	50.00	3,191.70	66
Acquisition of Regional Anti-Counterfeit Agency Exhibit Warehouse-ACA	01-07-2016	24-6-2027	GoK	212.50	-	-	112.50	53
Enhancement of the Accreditation Programme in Kenya (KENAS)	7-1-23	30-6-28	GoK	427.26	25.00	25.00	125.00	29
Development of Nyando Apparel and Value Addition Centres	1-7-21	30-06-26	GoK	210.08	6.25	-	185.08	88
Development of Lussigeti Apparel and Value Addition Centre	1-7-23	30-6-2027	GOK	156.00	2.5 0	-	25.00	16

Source: *State Department for Industry*

An analysis of the project implementation status by the State Department for Industry revealed that the Development of Nyando Apparel and Value Addition Centres project had a timeline overrun.

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

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

mandate is carried out in collaboration with its agencies, including the Uwezo Fund, the Micro and Small Enterprises Authority (MSEA), and the Kenya Industrial Estate (KIE).

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

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

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

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

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

Programmes	Sub-Programmes	Gross Estimates (Kshs.Millions)			Expenditure (Kshs. Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Promotion and Development of MSMEs	MSMEs Development and Promotion	807.76	2,671.78	**3,479.54**	200.50	90.62	**291.12**	8
	Entrepreneurship and Business Development Services	72.83	40.00	**112.83**	11.20	-	**11.20**	10
Product and Market Development MSMEs	Market Linkages for MSMEs	20.43	-	**20.43**	1.99	-	**1.99**	10
	Value Addition, Innovation and Incubation for MSMEs	492.99	-	**492.99**	25.75	-	**25.75**	5
Digitization and Financial Inclusion for MSMEs	Financial Inclusion	209.00	300.00	**509.00**	2.25	75.00	**77.25**	15
	Youth Employment Services	126.63	-	**126.63**	-	-	-	-
	Youth, Women and PWDs Empowerment	-	50.00	**50.00**	31.66	12.50	**44.16**	88
General Administration, Planning and Support Services	General Administration, Planning and Support Services	302.07	-	**302.07**	45.98	-	**45.98**	15
Total		**2,031.71**	**3,061.78**	**5,093.49**	**319.33**	**178.12**	**497.44**	**10**

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

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

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

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

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

Programmes	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September, 2025	Variance
Development, Promotion and Regulation of Micro, Small and Medium Enterprises	Micro, Small and Medium Enterprises Development and Promotion	MSEs Facilitation to Market Access Enhanced	Number of MSEs facilitated to access markets	1,700	586	(1,114)
	Entrepreneurship and Business Development Services	On-site Consultancy on KAIZEN to MSMEs	Number of firms consulted	18	6	(12)
Product and market development for MSMEs	Value addition, Innovation and Incubation for MSMEs	Industrial Credit Provided	Amount of credit disbursed. (Kshs. Billion)	1.2	2,1	0.9
		Entrepreneurship skills enhanced	Number of new MSMEs trained on business skills.	90,000	133,019	43,019
Digitization and Financial Inclusion for MSMEs	Financial Inclusion	MSMEs Financial Services	Number of persons accessing credit (Millions)	27	22	(5)
	Youth, Women and PWDs Empowerment	Affordable credit provided towards enhanced Financial Inclusion	Amount disbursed to Youth, Women and PWDs Groups (Kshs. Million)	500.00	119.00	(381.00)
General Administration, Planning and Support Services	General Administration, Planning and Support Services	Planning, monitoring and evaluation services	Number of quarterly and annual reports	4	0	(4)

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

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

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

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

Project Name	Project Commencement Date	Expected date of Completion of the Project	Source of Funds (GoK/ Donor/ Foreign Borrowings/ Commercial Borrowings)	Estimated Value of the Project (Kshs.Mn) (e)	Total Funding in the first three months of FY 2025/2026 (Kshs.)	Expenditure in the first three months of FY 2025/2026 (Kshs.)	Cumulative Expenditure as of 30th September 2025 (Kshs.)	Per centage of completion (%)
Uwezo Fund	2013/2014	Continuous	GoK	11,000.00	25.00	12.50	7,040.00	664

Project Name	Project Commencement Date	Expected date of Completion of the Project	Source of Funds (GoK/ Donor/ Foreign Borrowings/ Commercial Borrowings)	Estimated Value of the Project (Kshs.Mn) (e)	Total Funding in the first three months of FY 2025/2026 (Kshs.)	Expenditure in the first three months of FY 2025/2026 (Kshs.)	Cumulative Expenditure as of 30th September 2025 (Kshs.)	Per centage of completion (%)
Equipping and Operationalization of Constituency Industrial Development Centres.	1/7/2016	30/6/2023	GoK	1,592.00	54.39	54.39	1,452.90	991
Construction of Cold Storage Facilities	1/7/2024	6/30/2030	GoK	1,000.00	20.00	20.00	75.00	8
National Youth Opportunities Towards Advancement (NYOTA	1/7/2024	12/31/2028	GOK and Donor	11,010.00	700.00	-	1,240.00	12
Kenya Jobs Economic Transformation	1/7/2024	12/31/2028	GOK and Donor	11,050.00	274.00	5.94	48.00	0
Provision of financial support for MSMEs (Credit to MSMEs)	7/1/2015	6/30/2026	GOK	5,350.00	-	-	3,698.41	69
Center for Entrepreneurship	7/1/2023	6/30/2027	GOK and Donor	3,171.70	275.00	0.31	32.50	1
Centre for Excellence	1/7/2024	6/30/2030	GoK	1,000.00	12.50	12.50	75.00	8
KIBT Parklands Building Partitioning	1/3/2009	30/6/2026	GoK	495.00	20.00	-	414.30	84
Financial Inclusion Fund	1/11/2022	Continuous	GOK	50, 000.00	150.00	75.00	13, 250.00	27

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

4.6.7 The State Department for Investment Promotion

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

4.6.7.1 Budget Performance by the State Department for Investment Promotion

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

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

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

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

Programmes	Sub-Programmes	Gross Estimates (Kshs.Millions)			Expenditure (Kshs. Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Investment Development and Promotion	Business Environment and Investment Promotion	1,020.77	2,061.03	**3,081.79**	239.23	915.19	**1,154.42**	37
	Investments Profiling and Development	242.29	-	**242.29**	60.07	-	**60.07**	37
	General Administration, Planning and Support Services	188.38	-	**188.38**	27.29	-	**27.29**	25
Total		1,451.44	2,061.03	3,512.46	326.60	915.19	1,241.79	14

Source: *The State Department for Investment Promotion*

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

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

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

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

Programme	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 2025	Variance
Investment Development and Promotion	Business Environment and Investment Promotion	Export Processing Zone (EPZ) Gazetted Zones	No. of Newly gazetted zones	8	4	(4)
		EPZ Investments, exports and local purchases	Value of Exports (Kshs. billion)	136.40	35.2	(101.2)
	Investment Profiling and Development	Investments attracted and employment opportunities generated.	Value of investments attracted (in kshs. Billions)	130.	46.23	(83.77)
		One Stop Centre (OSC) operationalised	% of completion rate	38	38	-
	General Administration, Planning and Support Services	Monitoring and evaluation conducted	No. of monitoring reports	4	1	(3)

Source: *The State Department for Investment Promotion*

4.6.7.4 Projects Implementation Status for the State Department for Investment Promotion

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

Table 4.97: State Department for Investment Promotion Projects Implementation Status

Project Name (a)	Project commence date (b)	Expected Project Completion Date (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Construction of Investors' Sheds EPZA	1-7-2022	30-06-26	GoK	12,900	301.00	-	345.00	3
Central Repository & Complaint Handling single window KENINVEST	1-7-23	1-8-27	GoK	260.50	-	-	40.00	15
Development of Flagship Export Processing Zones Hub, Sagana, Kirinyaga	1-7-23	30-06-27	GoK	572.32	88.14	-	260.07	45
Development of Flagship Export Processing Zones Hub, ICDC, Eldoret	1-7-23	30-06-27	GoK	477.02	88.13	-	263.48	55
Development of Flagship Export Processing Zones Hub, Delmonte (Murang'a)	1-7-23	30-06-27	GoK	493.51	88.13	-	236.70	48
Development of Flagship Export Processing Zones Hub, Nasewa, Busia	1-7-23	30-06-27	GoK	475.19	88.13	-	316.97	67
Development of Industrial Park	1-7-19	30-6-30	GoK	8,938.00	252.00	-	769.10	9
Development of Athi River Textile Hub EPZ	1-7-14	30-6-26	GoK	8,240.00	-	-	5,413.82	66
Establishment of a one-stop shop centre for investment and office part KENINVEST	1-7-16	30-06-27	GoK	500.00	-	-	200.00	40
Kenya Jobs and Economic Transformation (KJET)	1-7-24	30-12-29	Foreign	13,500.00	125.00	14.21	14.21	11

***Source:** The State Department for Investment Promotion*

4.6.8 The State Department for the East African Community

The State Department for East African Community promotes Policy on East African Community; Implementation of the Treaty for the Establishment of the East African Community; Negotiation and Implementation of EAC protocols; Develop and Implement policies and programmes to fast-track regional integration; Coordination of Implementation of EAC Regional Programmes and Projects; Coordination of Government's Participation in East African Community Affairs; Domestication of regional agreements in all areas; Monitor Implementation of Summit and Council Directives/Decisions; Sustainable development of Lake Victoria Basin and

other shared resources; East African Community Organs and Institutions; Create awareness on the aspiration of East African Community Integration; Promote public participation in the EAC Integration Process; Monitoring and Evaluation of the Implementation of Northern Corridor Development; and Provide Secretariat Services during Ministerial and Head of States Summit Meeting.

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

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

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

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

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

Programmes	Sub-Programmes	Gross Estimates (Kshs.Millions)			Expenditure (Kshs. Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
East African Affairs and Regional Integration	East African Customs Union	16.47	-	**16.47**	3.18	-	**3.18**	19
	East African Common Market	904.34	-	**904.34**	85.91	-	**85.91**	10
	EAC Monetary Union	23.23	-	**23.23**	5.08	-	**5.08**	22
	Management of Northern Corridor Integration	32.40	-	**32.40**	5.31	-	**5.31**	16
	General Administration, Planning and Support Services	58.29	-	**58.29**	12.45	-	**12.45**	21
Total		**1,034.73**	-	**1,034.73**	**111.93**	-	**111.93**	**11**

***Source:** The State Department for the East African Community*

Programmes and sub-programmes analysis indicated that budget execution by the State Department for the East African Community was below the target of 25 per cent by the end of the period under review.

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

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

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

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target (s)	Actual as of 30th September 2025	Variance
East African Affairs and Regional Integration	East African Customs Union	The East African Community guidelines to harmonise digital taxation were developed.	% level of completion.	30	25	(5)
	East African Common (EAC) Markets	Bilateral negotiations with Tanzania, DRC, Uganda, and Rwanda with a view to increasing access to Kenya's exports conducted.	Number of bilateral negotiations.	4	2	(2)
	EAC Monetary Union	Domestic taxes within the EAC harmonised	% level of completion.	50	15	(35)
	Management of Northern Corridor Integration	Convening and hosting five regional meetings for the chair clusters coordinated	Number of M&E reports.	1	0	(1)
	General Administration, Planning and Support Services	Planning & M&E services	Annual Work Plans	1	1	-
		Financial services	Number of budget implementation reports.	4	1	(3)

***Source:** The State Department for the East African Community*

4.6.9 The State Department for Cooperatives

The State Department for Cooperatives mandate includes: Co-operative Policy; Standards and Implementation; Promotion of Co-operative Ventures; Co-operative Production and Marketing; Supervision and oversight over Co-operative Societies; Co-operative Savings, Credit and other Financial Services Policy; Co-operative Legislation and Support Services; Co-operative Education and Training; Co-operative Audit Services; and Co-operative Financing Policy. The mandate is carried out by the State Department for Cooperatives and its agencies, including the Sacco Societies Regulatory Authority (SASRA), the New Kenya Planters Cooperative Union (NKPCU), and the New Kenya Cooperative Creameries (NKCC).

4.6.9.1 Budget Performance by the State Department for Cooperatives

The budget allocation to the State Department for Cooperatives in FY 2025/2026 amounted to Kshs. 7.35 billion, compared to Kshs.8.34 billion allocated in FY 2024/2025.

4.6.9.2 State Department for Cooperatives Programmes and Sub-Programme Performance

The budget allocation is to fund one programme. Table 4.100 shows budget execution by programmes and sub-programmes under the State Department for Cooperatives in the first three months of FY 2025/2026.

Table 4.100: The State Department for Cooperatives Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs.Millions)			Expenditure (Kshs. Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Cooperative Development and Management	Governance and Accountability	93.40	-	93.40	14.54	-	14.54	16
	Cooperative Advisory Services	3,435.28	427.00	3,862.28	258.66	-	258.66	7
	Marketing, Value Addition and Research	39.25	494.38	533.63	7.24	-	7.24	1
	General Administration, Planning and Support Services	2,309.69	-	2,309.69	64.17	-	64.17	3
	Cooperative Development and Investments	-	550.00	550.00	-	400.00	400.00	73
Total		5,877.61	1,471.38	7,348.99	344.62	400.00	744.62	10

***Source:** The State Department for Cooperatives*

Analysis of budget performance by the State Department for Cooperatives indicated that the cooperative development and investments sub-programme recorded the highest absorption rate of 73 per cent. In contrast, the marketing, value addition and research sub-programme recorded the lowest at 1 per cent.

4.6.9.3 Non-financial Performance by the State Department for Cooperatives

The achievements against some of the Key Performance Indicators of the State Department for Cooperatives in the first three months of FY 2025/2026 are presented in Table 4.101.

Table 4.101: Non-Financial Performance by the State Department for Cooperatives

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 2025	Variance
Cooperative Development and Management	Governance and Accountability	Amount in Kshs. (Billion)	Regulated SACCOs' Deposits/ Savings mobilised	781	808.16	27.16
	Co-operatives Advisory Services	Dairy Farmer Cooperatives registered	Number of cooperatives	10	5	(5)
	Marketing, Value Addition & Research	Savings/ Deposits Mobilised by Cooperatives	Savings/deposits (Kshs. Bn) mobilised	1,166	1,224.95	(58.95)
	Co-Operative Management and Investment	Enhanced Production Capacity at NKCC	Litres of Milk Processed per day ('000)	925	875	(50)
	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 Status for the State Department for Cooperatives

Table 4.102 summarises some of the projects undertaken by the State Department for Cooperatives.

Table 4.102: State Department for Cooperatives Projects Implementation Status

Project Name (a)	Project commence date (b)	Expected Project Completion Date (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Co-operative Management Information System	2016/2017	2026/27	GOK	360.00	64.00	-	127.00	35
(Pamba na Viazi) PAVI Cotton farmers cooperative society (BETA)	2024/25	2026/27	GOK	320.00	50.00	-	82.00	26
Construction of Milk factor-Narok (BETA)	2024/25	2026/27	GOK	700.00	25.00	-	-	0
Coffee Industry Revitalisation	2019/20	2028/29	GOK	7,767.00	137.00	-	1,242.00	16
Modernisation of coffee factories	2019/20	2028/29	GOK	7,767.00	50.00	-	-	-
Upgrading of Runyenjes Milk Factory	2025/26	2028/29	GOK	5,00.00	50.00	-	50	10
Modernisation of New KPCU Warehouses	2023/24	2027/28	GOK	2,043.00	150.00	-	379.00	19

***Source:** The National Treasury and State Department for Cooperatives*

An analysis of the project implementation status by the State Department for Cooperatives revealed that no expenditure was incurred in the first three months of FY 2025/26.

4.6.10 The State Department for Tourism

The State Department for Tourism's mandate includes: Developing Tourism Policy and Standards; developing and promoting tourism; training on Tourism Services; Tourism Finance; Tourism Research and Monitoring; protecting tourism and regulating it; and Positioning and marketing Kenya to local and international Tourists. The mandate is carried out by the State Department for Tourism and its agencies, the Tourism Regulatory Authority (TRA), Tourism Research Institute (TRI), Kenya Tourism Board (KTB), Kenya Utalii College (KUC), Tourism Fund (TF), Tourism Promotion Fund, and Kenyatta International Convention Centre (KICC).

4.6.10.1 Budget Performance by the State Department for Tourism

The budget allocation to the State Department for Tourism in FY 2025/2026 amounts to Kshs.16.54 billion, compared to Kshs.14.46 billion allocated in FY 2024/2025.

4.6.10.2 State Department for Tourism Programmes and Sub-Programme Performance

The budget allocation is to fund three programmes. Table 4.103 shows budget execution by programmes and sub-programmes under the State Department for Tourism in the first three months of FY 2025/2026.

Table 4.103: The State Department for Tourism Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs.Millions)			Expenditure (Kshs. Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Tourism Promotion and Marketing	Destination Marketing	402.89	-	402.89	25.72	-	25.72	6
	Tourism Promotion	406.85	584.00	990.85	4.21	-	4.21	0
Tourism Product Development and Diversification	Niche Tourism Product Development and Diversification	1,823.70	4,006.00	5,829.70	64.51	43.82	108.34	2
	Tourism Infrastructure Development	8,193.00	200.00	8,393.00	58.02	-	58.02	1
	Tourism Training and Capacity Building	455.90	180.00	635.90	11.48	-	11.48	2
General Administration, Planning and Support Services	General Administration, Planning and Support Services	243.10	40.00	283.10	49.06	-	49.06	17
TOTAL		11,525.44	5,010.00	16,535.44	213.00	43.82	256.82	2

***Source:** The State Department for Tourism*

The State Department for Tourism's programme and sub-programme performance was 2 per cent by the end of the first three months of FY 2025/26, against the target of 25 per cent. We recommend hastening the implementation of all programmes.

4.6.10.3 Non-financial Performance by the State Department for Tourism

The achievements against Key Performance Indicators of the State Department for Tourism in the first three months of FY 2025/2026 are presented in Table 4.104.

Table 4.104: Non-Financial Performance by the State Department for Tourism

Programme	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 2025	Variance
Tourism Promotion and Marketing	Destination Marketing	International Arrivals	Number of International Arrivals	3,134,260	781,576	(2,352,684)
	Tourism Promotion	Quarterly Tourism Performance Reports	Number of Reports	4	1	-
Tourism Product Development and Diversification	Tourism Development and Diversification.	Cultural Preservation Services	Number of traditional dances re-choreographed	16	4	(12)
	Tourism Infrastructure Development	Tourism promotion services	Amount of grants disbursed to Kenya Tourism Board (Kshs. million)	900	225	(675)
	Tourism Training and Capacity Building	Hospitality Services -Kenya Utalii College (KUC)	Number of graduates (short courses)	1,200	373	(827)

Programme	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 2025	Variance
General Administration, Planning and Support Services	General Administration, Planning and Support Services	Planning, Monitoring, and Evaluation Services	Number of Monitoring and Evaluation reports	4	1	(3)
		Financial Services	Number of budget implementation reports	4	1	(3)

***Source:** The State Department for Tourism*

4.6.10.4 Projects Implementation Status for the State Department of Tourism

Table 4.105 summarises some of the projects undertaken by the State Department for Tourism.

Table 4.105: State Department for Tourism Projects Implementation Status

Project Name (a)	Project commence date (b)	Expected Project Completion (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Coastal Beach Management Program	23-07-24	30-06-30	GoK	498.75	67.00	16.47	16.47	3
Sustaining New Markets & Siting Booths in Tourism Targets Markets-BETA	15-7-2024	30-06-30	GoK	6,669.00	-	-	2,998.00	45
National Tourism Digital Service Platform	1-07-24	28-06-30	GoK	165.00	22.50	-	22.61	14
Tourism Policy and Legislative Reforms	23-07-24	30-06-30	GoK	270.0	40.00	-	34.90	13
National Mapping and Development of Tourism Niche	23-07-24	30-06-30	GoK	500.00	100.00	27.35	83.58	17
Establishment of National Tourism Amenities	23-07-24	30-06-30	GoK	480.0	100.00	-	4.25	1
Open Space Office Modelling and Security System	18-7-2024	26-6-30	GoK	185.00	20.00	-	129.00	70

***Source:** The State Department for Tourism*

4.7. Governance, Justice, Law and Order (GJLO) Sector

4.7.1 Introduction

The Governance, Justice, Law and Order (GJLO) Sector consists of seventeen MDAs, which include the State Department for Correctional Services; the State Department for Immigration and Citizen Services; the National Police Service; the State Department for Internal Security and National Administration; the State Law Office; the Judiciary; the Ethics and Anti-Corruption Commission (EACC); the Office of the Director of Public Prosecutions (ODPP); the Office of the Registrar of Political Parties (ORPP); the Witness Protection Agency

(WPA); the Kenya National Commission on Human Rights (KNHCR); the Independent Electoral and Boundaries Commission (IEBC); the Judicial Service Commission (JSC); the National Police Service Commission (NPSC); the National Gender and Equality Commission (NGEC); the Independent Policing Oversight Authority (IPOA) and the State Department for Justice, Human Rights and Constitutional Affairs, as well as SAGAs and tribunals each with specific functions and mandates.

The Sector creates a conducive environment for the country's economic, social, and political development, which is necessary for fulfilling the objectives of Kenya Vision 2030. It comprises institutions with linkages to peace- and security-building, interpretation of the law, correctional services, immigration and population management, legal advisory services to government agencies, representation of the national government in civil proceedings and matters before foreign courts and tribunals, and dispensation of justice. Further, the Sector promotes good governance and integrity and spearheads the fight against corruption, public prosecutions, registration and regulation of political parties, protection of witnesses, protection and promotion of human rights, delimitation of electoral boundaries and management of the electoral process, promotion of gender equality, and the inclusion of marginalised groups and communities.

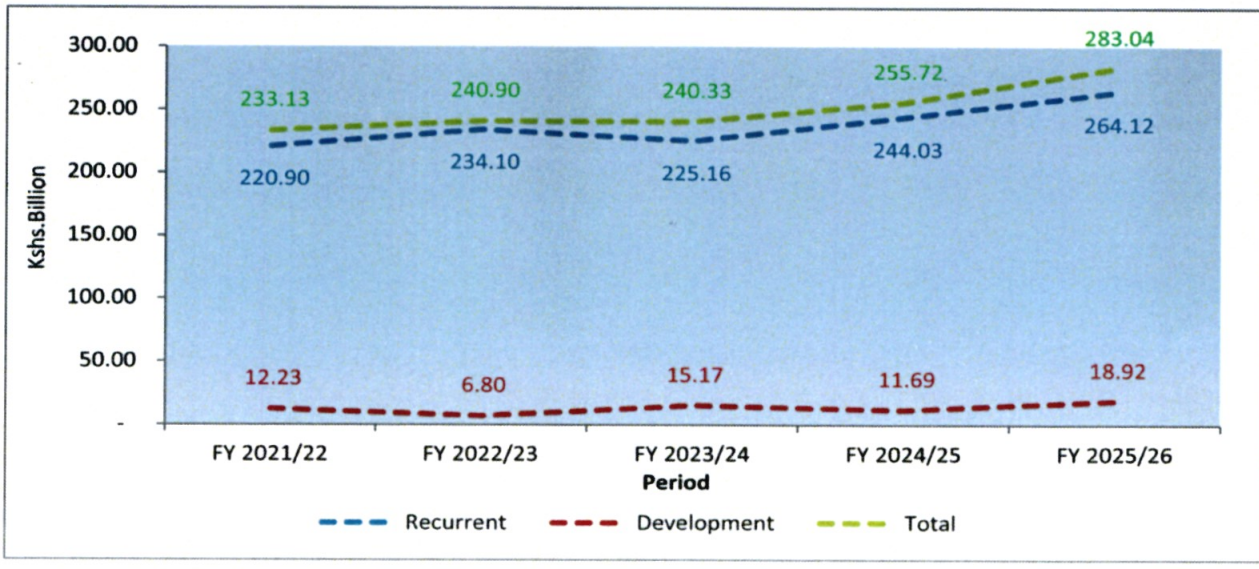
This Sector is also responsible for developing and implementing citizenship and refugee management and immigration services, regulating the gaming industry, providing population management, eradicating drugs and substance abuse, conducting crime research, printing government documents, and overseeing policing.

4.7.2 Budget Performance for GJLO Sector

The budget allocation to GJLO in FY 2025/2026 amounted to Kshs.283.04 billion, compared to Kshs.230.89 billion allocated in the financial year 2024/2025. This amount represents 6 per cent of the gross national budget of Kshs.4.69 trillion and 11 per cent of the MDAs' budget of Kshs.2.55 trillion. The allocation included Kshs.18.92 billion (7 per cent) for development activities and Kshs.264.12 billion (93 per cent) for recurrent expenditure. The State Department for National Police Service received the highest budgetary allocation of Kshs.127.09 billion (50 per cent of the Sector's budget), while the Kenya National Commission on Human Rights had the lowest budgetary allocation of Kshs.530.33 million (less than 1 per cent of the GJLO Sector allocation).

The high allocation to the State Department for the National Police Service was due to the provision of security to the government's critical infrastructure and other related activities. Figure 4.11 shows the budgetary allocation trends of the GJLO Sector from FY 2021/2022 to FY 2025/26.

Figure 4.11: Budgetary Allocation Trend for the GJLO Sector

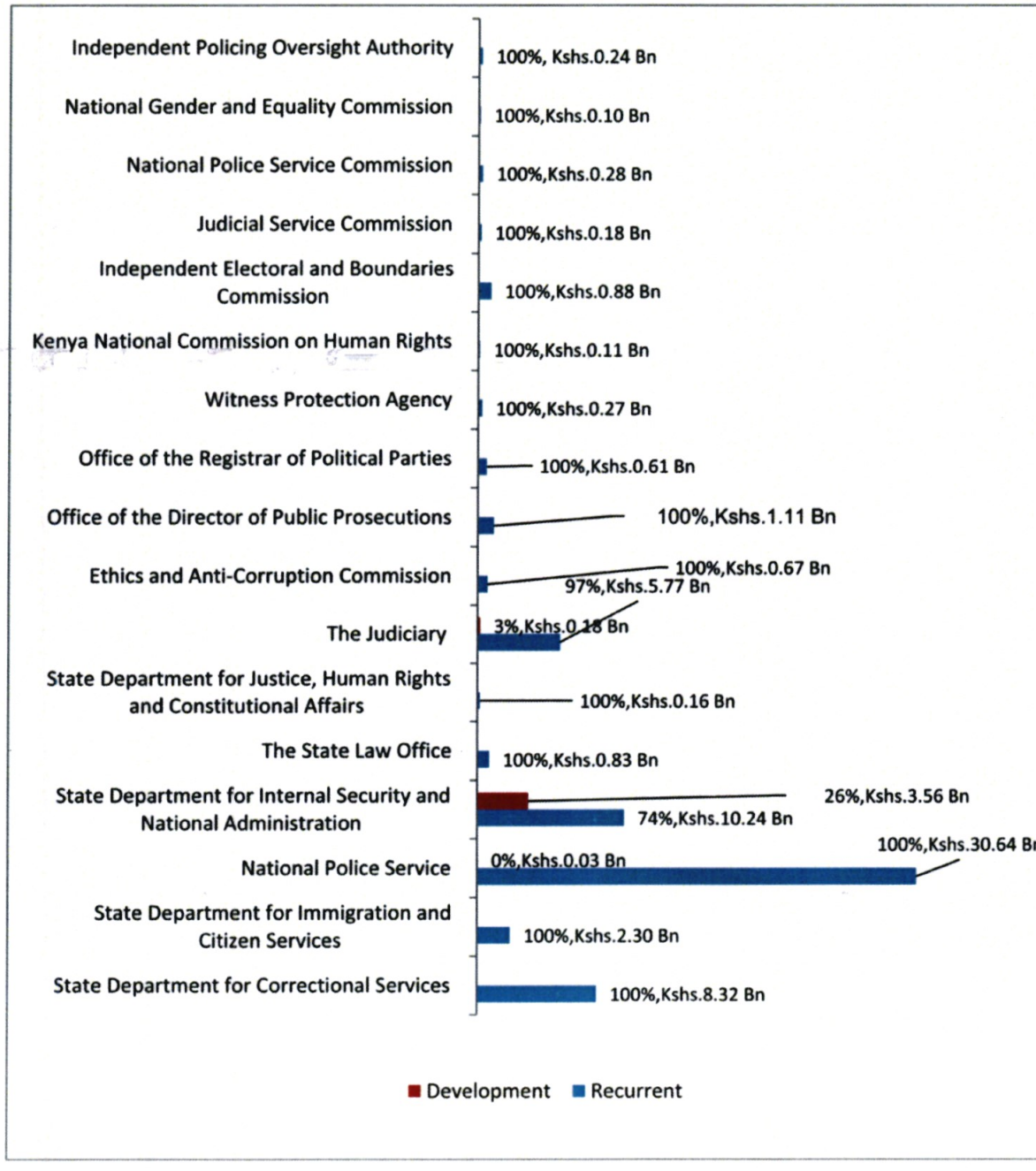


***Source:** National Treasury*

The total exchequer issues to the GJLO Sector amounted to Kshs.66.47 billion, representing 25 per cent of the Sector's net estimates. This amount comprised Kshs.3.77 billion for development expenditure, representing 42 per cent of development net estimates, and Kshs.62.69 billion for recurrent activities, representing 24 per cent of recurrent net estimates.

In the first three months of FY 2025/2026, the State Department for Internal Security and National Administration received the highest proportion of development exchequer issues as a percentage of development net estimates, at 90 per cent. Conversely, the National Police Service received the lowest exchequer issues at 3 per cent. The State Department for Internal Security and National Administration and Witness Protection recorded the highest proportion of recurrent exchequer issues to recurrent net estimates of 32 per cent. In comparison, the Independent Electoral and Boundaries Commission recorded the lowest ratio at 9 per cent. Figure 4.12 shows the exchequer issues to the GJLO Sector in the first three months of FY 2025/2026.

Figure 4.12: Exchequer Issues to the GJLO Sector



***Source:** National Treasury*

The total expenditure for the GJLO Sector amounted to Kshs.83.66 billion, representing 30 per cent of the Gross Estimates, compared to Kshs.61.71 billion (27 per cent) recorded in the first three months of FY 2024/2025. This amount comprised Kshs.8.13 billion for the development budget, representing 43 per cent of the revised gross estimate, compared to 62 per cent recorded in a similar period of FY 2024/2025, and Kshs.75.53 billion for recurrent expenditure, representing 29 per cent of the revised gross estimates, compared to 26 per cent recorded in the first three months of FY 2024/2025. Table 4.106 shows the GJLO sector analysis of exchequer issues and expenditure in the first three months of FY 2025/2026.

Table 4.106: GJLO Sector-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
State Department for Correctional Services	0.31	0.31	-	-	-	-	37.84	37.83	8.32	8.56	22	23
State Department for Immigration and Citizen Services	10.64	1.67	-	4.24	-	40	11.70	9.18	2.30	2.59	25	22
National Police Service	1.71	1.21	0.03	0.06	3	4	125.38	125.31	30.64	37.91	24	30
State Department for Internal Security and National Administration	3.97	3.97	3.56	3.66	90	92	31.86	31.73	10.24	15.73	32	49
The State Law Office	0.30	0.30	-	0.03	-	8	5.09	4.52	0.83	0.87	18	17
State Department for Justice, Human & Constitutional Affairs	-	-	-	-		-	1.02	1.02	0.16	0.16	16	16
The Judiciary	1.70	1.15	0.18	-	16	-	25.24	24.87	5.77	4.52	23	18
Ethics and Anti-Corruption Commission	0.18	0.18	-	0.13	-	74	4.32	4.31	0.67	1.32	15	31
Office of the Director of Public Prosecutions	0.09	0.09	-	-	-	-	4.40	4.39	1.11	1.23	25	28
Office of the Registrar of Political Parties	-	-	-	-		-	2.49	2.49	0.61	0.61	24	24
Witness Protection Agency	-	-	-	-		-	0.84	0.84	0.27	0.19	32	23
Kenya National Commission on Human Rights	-	-	-	-		-	0.53	0.53	0.11	0.14	21	27

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
Independent Electoral and Boundaries Commission	0.03	0.03	-	0.02	-	50	9.30	9.30	0.88	0.78	9	8
Judicial Service Commission	-	-	-	-		-	0.84	0.84	0.18	0.15	21	18
National Police Service Commission	-	-	-	-		-	1.39	1.39	0.28	0.29	20	21
National Gender and Equality Commission	-	-	-	-		-	0.56	0.56	0.10	0.15	18	27
Independent Policing Oversight Authority	-	-	-	-		-	1.32	1.32	0.24	0.32	19	24
Total	18.92	8.91	3.77	8.13	42	43	264.12	260.43	62.69	75.53	24	29

Sector Summary

	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
Development	18.92	8.91	3.77	8.13	42	43
Recurrent	264.12	260.43	62.69	75.53	24	29
Total	283.04	269.34	66.47	83.66	25	30

***Source:** MDAs and National Treasury*

The State Department for Internal Security and National Administration recorded the highest absorption of the development budget at 92 per cent, while the National Police Service recorded 4 per cent. The State Department for Internal Security and National Administration recorded the highest recurrent expenditure as a percentage of gross estimates at 49 per cent, while the Independent Electoral and Boundaries Commission recorded the lowest at 8 per cent.

4.7.3 The State Department for Correctional Services

The State Department for Correctional Services promotes Policies to reform the penal justice system. It is also tasked with developing administrative policies for institutions and facilities for incarcerated minors and Probation services. The State Department for Correctional Services, along with its agencies, Prison Services and Probation and Aftercare Services, carries out the mandate.

4.7.3.1 Budget Performance by the State Department for Correctional Services

The budget allocation to the State Department for Correctional Services in FY 2025/2026 amounted to Kshs.38.15 billion, compared to Kshs.34.39 billion allocated in FY 2024/2025.

4.7.3.2 State Department for Correctional Services Programmes and Sub-Programme Performance

The budget allocation was to fund three programmes Table 4.107 shows budget execution by programmes and sub-programmes under the State Department for Correctional Services in the first three months of FY 2025/26.

Table 4.107: The State Department for Correctional Services Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Prison Services	Offender Services	33,068.29	223.10	33,291.39	8,020.55	-	8,020.55	24
	Capacity Development	1,684.58	-	1,684.58	175.66	-	175.66	10
Probation and Aftercare Services	Probation Services	2,253.47	44.20	2,297.67	37.59	-	37.59	2
	After Care Services	196.80	25.70	222.51	196.80	-	196.80	88
General Administration, Planning and Support Services	Planning, Policy Coordination and Support Service	641.06	16.00	657.06	128.95	-	128.95	20
Total		37,844.20	309.00	38,153.21	8,559.56	-	8,559.56	22

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

Analysis of the Programme and sub-programmes reveals that the Aftercare Services sub-programme, under the Probation and Aftercare Services programme, had the highest absorption rate at 88 per cent, while Probation Services had the lowest absorption rate at 2 per cent.

4.7.3.3 Non-financial Performance by the State Department for Correctional Services

Table 4.108 presents the achievement against the State Department for Corrective Services' key performance indicators in the first three months of FY 2025/2026.

Table 4.108: Non-Financial Performance by the State Department for Corrective Services

Programme	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 2025	Variance
Prison Services	Offender Services	Inmates' welfare services	Percentage of inmates provided with medical services	100	-	100
		Offender rehabilitation services	No of inmates offered formal education	6,600	-	(6,600)
Probation and Aftercare Services	Probation Services	Non-custodial offender supervision services	No. of offenders under Probation orders supervised	45,000	33,182	(11,818)
	County Probation Services	Administration of criminal justice services	Number of Power of Mercy pardonees supervised	170	56	114

Programme	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 2025	Variance
General Administration, Planning and Support Services	Planning Policy Coordination and Support Services	Finance and procurement services	No. of non-financial and financial reports prepared	4	1	(3)

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

Probation services reported good progress, with 74 per cent of offenders under supervision. However, the Offender Services sub-programme had yet to commence, as of 30th September 2025, the percentage of inmates provided with medical services and the number of inmates offered formal education were both nil.

4.7.3.4 Projects Implementation Status for the State Department for Correctional Services

Table 4.109 summarises some of the projects undertaken by the State Department for Correctional Services.

Table 4.109: State Department for Correctional Services Project Implementation status

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Percentage (%) of completion
Automation of Probation Services	July -01-2022	June-30-2032	GOK	383.53	2.50		73.03	19
Acquisition of ICT application and Infrastructure setup	July -01-2021	June -28-2030	GOK	400.00	8.00		108.67	27

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

As of 30th September 2025, the Automation of Probation Services project recorded 19 per cent completion with cumulative expenditure of Kshs.73.03 million, while the ICT Infrastructure Setup project achieved 27 per cent completion with Kshs.108.67 million spent. Both projects are ongoing and funded by the Government of Kenya.

4.7.4 The State Department for Immigration and Citizen Services

The State Department for Immigration and Citizen Services promotes the registration of births, deaths & persons, oversight over and coordination of the Management of the National Primary Data Registers for Citizens and Foreign Nationals, Integrated Population Registration Systems (IPRS), coordination of e-citizen services, and is also tasked with maintaining the National Master Population Register.

4.7.4.1 Budget Performance by the State Department for Immigration and Citizen Services

The budget allocation to the State Department for Immigration and Citizen Services in FY 2025/2026 amounted to Kshs.22.34 billion, compared to Kshs.9.91 billion allocated in FY 2024/2025.

4.7.4.2 State Department for Immigration and Citizen Services Programmes and Sub-Programme Performance

The budget allocation was to fund three programmes. Table 4.110 shows budget execution by programmes and sub-programmes under the State Department for Immigration and Citizen Services in the first three months of FY 2025/2026.

Table 4.110: The State Department for Immigration and Citizen Services Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Migration & Citizen Services Management	Population Registration Services	27.22	-	27.22	-	-	-	-
	Immigration Services	4,896.74	3,913.57	8,810.31	1,112.31	1,378.26	2,490.57	28
	Refugee Affairs	184.32	-	184.32	25.05	-	25.05	14
	E-Citizen Services	369.96	3,527.50	3,897.46	63.00	877.28	940.28	24
Population Management Services	National Registration Services	3,473.59	2,295.00	5,768.59	787.08	1,512.23	2,299.31	40
	Civil Registration Services	1,469.63	414.20	1,883.83	337.18	166.84	504.03	27
	Integrated Personal Registration Services	143.14	290.00	433.14	24.03	210.00	234.03	54
General Administration and Support Services	Administration and Planning	1,139.84	200.00	1,339.84	241.76	96.10	337.86	25
Total		11,704.43	10,640.27	22,344.71	2,590.42	4,240.71	6,831.13	31

***Source:** The State Department for Immigration and Citizen Services*

Analysis of the Programme and sub-programmes shows that the State Department for Immigration and Citizens Services recorded an overall absorption rate of 31 per cent. Notably, the Integrated Personal Registration Services sub-programme recorded a 54 per cent absorption rate, surpassing the quarterly threshold of 25 per cent. However, the Population Registration Services sub-programme had no expenditure.

4.7.4.3 Non-financial Performance by the State Department for Immigration and Citizen Services

Table 4.111 summarises some Key Performance indicators for the State Department for Immigration and Citizen Services in the first three months of FY 2025/2026.

Table 4.111: Non-Financial Performance by the State Department for Immigration and Citizen Services

Programmes	Sub-programmes	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 2025	Variance
General Administration & Support Services	Administration and planning	Nyayo House Refurbished	Percentage Completion of funded refurbishment phases	25	-	(25)
Migration & Citizen Services Management	Immigration services	Work permits processed	Percentage of work permit applications processed	15,000	5,945	(9,055)
	e-Citizen	e-citizen services	Number of services onboarded on the e-citizen platform.	11,000	589	(10,411)

Programmes	Sub-programmes	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 2025	Variance
Population Management Services	Civil Registration Services	Civil Registration Services	Percentage of birth certificate applications processed	1,337,456	280,680	1,056,776

***Source:** State Department for Immigration and Citizen Services*

As of 30th September 2025, performance across programmes remained below annual targets. Only 5,945 work permits were processed against a target of 15,000, and 589 services were onboarded on e-Citizen against 11,000 targeted. Civil registration achieved 280,680 processed birth certificates out of 1,337,456 targeted, while Nyayo House refurbishment had no reported progress.

4.7.4.4 Projects Implementation Status for the State Department for Immigration and Citizen Services

Table 4.112 summarises some of the projects undertaken by the State Department for Immigration and Citizen Services.

Table 4.112: State Department for Immigration and Citizen Services Projects Implementation

Project name (a)	Project commence date (b)	Expected date of completion (c)	Source of funds) (d)	Value of the project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative expenditure as of 30th September 2025 (Kshs. Million) (h)	Percentage (%) of completion
Supplies for ID card materials	01st July 2014	30th June 2028	GoK	31,000.00	2,132.00	1,512.00	11,119.00	36
Purchase of e-passport books	01st July 2016	30th June 2027	GoK	15,200.00	2,036.00	1,018.00	8,092.00	53
Supplies for passport production	01st July 2017	30th June 2026	GoK	7,000.00	297.53	537.65	1,394.96	20
e-Citizen	04th January 2023	30th June 2026	GoK	21,000.00	1,763.75	877.28	3,047.06	15
IPRS upgrade and roll-out	01st July 2015	30th June 2026	GoK	900.00	290.00	210.00	698.20	78

***Source:** The State Department for Immigration and Citizen Services*

Analysis of the project implementation status by the State Department for Immigration and Citizen Services revealed that the (Integrated Population Registration Service) IPRS upgrade and roll-out recorded the highest completion rate at 78 per cent, while the E-Citizen project had the lowest at 15 per cent. The low progress of the e-Citizen project, despite significant funding, requires attention to ensure timely implementation and service delivery improvements. Further, supplies for the ID card materials project was at 36 per cent completion despite commencing in July 2015.

4.7.5 The National Police Service

The National Police Service promotes the protection of life and property, and assists the public when in need. It is also tasked with preserving peace and preventing and detecting crime. The mandate is carried out by the

National Police Service and its agencies, the Kenya Police Service, Administration Police, and Criminal Investigation Services.

4.7.5.1 Budget Performance by the National Police Service

The budget allocation to the National Police Service for FY 2025/2026 amounted to Kshs.127.09 billion, compared to Kshs.108.68 billion allocated in FY 2024/2025.

4.7.5.2 National Police Service Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table. 4.113 shows budget execution by programmes and sub-programmes under the National Police Service in the first three months of FY 2025/20265.

Table 4.113: The National Police Service Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Policing Services	General Administration	19,399.42	265.61	**19,665.03**	12,524.19	60.94	**12,585.13**	64
	Kenya Police Service	58,775.35	220.58	**58,995.93**	14,093.02	-	**14,093.02**	24
	Administration Police Service	26,496.18	49.38	**26,545.56**	6,369.87	-	**6,369.87**	24
	Criminal Investigation Services	10,426.81	1,160.00	**11,586.81**	2,459.68	-	**2,459.68**	21
	General Paramilitary Services	10,280.80	17.25	**10,298.05**	2,462.81	-	**2,462.81**	24
Total		125,378.56	1,712.81	127,091.37	37,909.56	60.94	37,970.50	30

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

Analysis of the Programme and sub-programmes showed that the General Administration sub-programme recorded the highest absorption rate at 64 per cent, while the Criminal Investigation Services sub-programme had the least absorption at 21 per cent.

4.7.5.3 Non-financial Performance by the National Police Service

Table.4.114 presents a summary of some Key Performance indicators for the National Police Service in the first three months of FY 2025/2026.

Table 4.114: Non-Financial Performance by the National Police Service

Programme	Sub-programmes	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 2025	Variance
Policing Services	General Administration, planning, and support Services	Assorted security equipment	Percentage of targeted assorted security equipment acquired	35	17	18
		Planning, Monitoring and Evaluation services	Percentage Coordination of Performance Contracts			
	Kenya Police Services	Government Vehicles Compliance Services	Percentage Compliance with rules regarding the use of Government vehicles	100	53	(47)

Programme	Sub-programmes	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 2025	Variance
		Police Housing Services	Percentage completion of prioritised and funded construction	87	-	(87)
	Administration Police Service	Critical Infrastructure Security services	Percentage of security coverage of VIP & Vital Installations			
		Trained serving officers	No. of officers trained	100	42	(58)
	Criminal Investigation Services	Investigation Services	Percentage of Directives Issued on Directorate Services	100	100	-
		Specialised training services	No. of officers trained on basic investigations	1,100	224	(876)
	General-Paramilitary Service	General Service Unit Administration Services	Percentage coordination of the administrative functions	100	100	-
		In-House Training Services	Number of serving officers retrained	2,600	492	(2,108)

***Source:** National Police Service*

Under the sub-programmes Kenya Police Services, there was no progress on achieving the key output on Police Housing Services.

4.7.5.4 Projects Implementation Status for the National Police Service

Table.4.115 summarises the projects undertaken by the National Police Service.

Table 4.115: National Police Service Projects Implementation Status

Project Name (a)	Project commence date (b)	Expected Project Completion Date (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Completion of ongoing Sub-County police HQS central ward, Kisumu West	7/1/2024	6/30/2025	GOK	10	5	-	-	-
Construction of Police Post at Ochoria in Muhoroni/Koru ward	7/1/2024	6/30/2025	GOK	10	5	-	-	-
Construction of Police Camp in Obunga	7/1/2024	6/30/2025	GOK	6	3	-	-	-
Construction of Police Station Office Block at Kikambuani	7/1/2024	6/30/2025	GOK	9				

***Source:** The National Treasury & National Police Service*

As of 30th September 2025, the Completion of Ongoing Sub-County Police Headquarters and the Construction of a Police Post at Ochoria each received the highest funding of Kshs.5 million each, while the Police Station Of-

fice Block at Kikambuani had no reported funding. No expenditure was reported on any of the projects during the first quarter of FY 2025/26.

4.7.6 The State Department for Internal Security and National Administration

The State Department for Internal Security and National Administration promotes oversight of Internal Security affairs. It is also tasked with coordinating National Government functions and services in Counties and State Functions, Government Chemist Services, Peace Building, National Cohesion and Values.

4.7.6.1 Budget Performance by the State Department for Internal Security and National Administration

The budget allocation to the State Department for Internal Security and National Administration in FY 2025/2026 amounted to Kshs.35.83 billion, compared to Kshs.32.22 billion allocated in FY 2024/2025.

4.7.6.2 State Department for Internal Security and National Administration Programmes and Sub-Programme Performance

The budget allocation was to fund two programmes. Table 4.116 shows budget execution by programmes and sub-programmes under the State Department for Internal Security and National Administration in the first three months of FY 2025/2026.

Table 4.116: The State Department for Internal Security and National Administration Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration and Support Services	National Government Coordination Services	9,667.14	3,520.78	13,187.91	10,286.20	3,433.70	13,719.90	104
	Peace Building, National Cohesion and Values	511.18	-	511.18	255.59	-	255.59	50
	Government Chemist Services	646.48	33.00	679.48	85.36	16.50	101.86	15
Policy Coordination Services	National Campaign Against Drug and Substance Abuse	871.27	65.00	936.27	217.82	32.50	250.32	27
	Public Benefit Organizations Regulatory Authority (PBORA) Services	434.18	-	434.18	93.51	-	93.51	22
	Crime Research	224.93	-	224.93	56.23	-	56.23	25
	National Government Administration Coordination Services	19,509.36	347.00	19,856.36	4,732.96	173.50	4,906.46	25
Total		31,864.54	3,965.78	35,830.31	15,727.67	3,656.20	19,383.87	54

***Source:** The State Department for Internal Security and National Administration*

Analysis of programmes and sub-programmes showed that the overall absorption rate stands at 54 per cent. The highest absorption was recorded under the National Government Coordination Services sub-programme

at 104 per cent, which the National Treasury should regularise. The lowest was under the Government Chemist Services at 15 per cent.

4.7.6.3 Non-financial Performance by the State Department for Internal Security and National Administration

Table .4.117 presents a summary of some Key Performance indicators for the State Department for Internal Security and National Administration in the first three months of FY 2025/2026.

Table 4.117: Non-Financial Performance by the State Department for Internal Security and National Administration

PROGRAMME	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 2025	Variance
General Administration and Support Services	National Government Coordination Services	National Government coordination services	Percentage of security operations coordinated	100	100	-
National Government Administration Field Services		Private security -Regulatory services	Number of private security firms licensed	1000	-	(1000)
	Disaster Risk Reduction	Disaster response coordination services	Percentage of affected families/entities supported post-disaster	100	-	-
	Peace Building, National Cohesion and Values	Peaceful coexistence	Percentage of County peace structures revitalised and fully operational.	100	60	(40)
			Number of public sectors audited			
	National Government Coordination Services	National Government coordination services in the region	Percentage of security coordination in the regions	100	100	-
		National government administrative offices	Number of offices constructed	45	20	(25)
Policy Coordination Services	Non-Governmental Organizations Regulatory Services	Public Benefit Organizations (PBOs) coordination/ Regulatory services	Number of PBOs sensitised on terrorism financing risks	400	25	(375)

***Source:** State Department for Internal Security and National Administration*

Under the National Government Coordination Services sub-programme, it is noted that no private security firms were licensed during the period, despite an annual target of 1000 firms.

4.7.6.4 Projects Implementation Status for the State Department for Internal Security and National Administration

Table.4.118 summarises some of the projects undertaken by the State Department for Internal Security and National Administration.

Table 4.118: State Department for Internal Security and National Administration Projects Implementation Status

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Total Funding FY 2025/26 (Kshs. Million) (f)	Expenditure in Q1, FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Percentage (%) of Completion (I=h/e)
National Police Service Modernization Project	7/1/2023	7 years	GOK	45,500	3,400	3,400		27
Expansion of the Kenya School of Adventure and Leadership	7/1/2023	6/30/2029	GOK	1,200	40.77	2.39	-	30
Expansion, extension and refurbishment of Government chemist laboratories in Nairobi and Mombasa	1/7/2016	13	GOK	205.00	33.00	16.50	-	46
Refurbishment of Harambee Hse(Replacements of lifts)	7/1/2024	14 years	GOK	1,007	20.00	10.00	-	46

***Source:** State Department for Internal Security and National Administration*

As of 30th September 2025, the National Police Service Modernization Project recorded the highest funding and expenditure at Kshs.3.4 billion, with a completion rate of 27 per cent. The Government Chemist Laboratories and Harambee House refurbishment projects each reported 46 per cent completion, indicating steady progress. The Expansion of the Kenya School of Adventure and Leadership showed 30 per cent completion with limited expenditure of Kshs.2.39 million. However, the State Department did not report the cumulative expenditure incurred under each of the projects as of 30th September 2025.

4.7.7 The State Law Office

The State Law Office promotes adherence to the law by Ministries, Departments, and Agencies and is also tasked with representing the national government in legal proceedings before national, regional, and international courts and tribunals to which the national government is a party, except in criminal proceedings. The mandate is carried out in collaboration with its agencies through Registration Services, legislation, Treaties and Advisory Services, and Governance Reforms.

4.7.7.1 Budget Performance by The State Law Office

The budget allocation to the State Law Office in FY 2025/2026 was Kshs.5.39 billion, compared to Kshs.6.10 billion allocated in FY 2024/2025.

4.7.7.2 The State Law Office Programmes and Sub-Programme Performance

The budgetary allocation was to fund three programmes. Table 4.119 shows budget execution by programmes and sub-programmes under the State Law Office in the first three months of FY 2025/2026.

Table 4.119: The State Law Office Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Legal Services	Civil Litigation, Promotion of legal services	1,895.05	-	1,895.05	240.62	-	240.62	13
	Legislation, Treaties, and Advisory Services	374.63	-	374.63	90.79	-	90.79	24
	Public Trusts and Estates Management	229.55	-	229.55	54.95	-	54.95	24
	Registration Services	790.14	-	790.14	194.38	-	194.38	25
Constitutional reforms	Anti-corruption campaign	1,047.26	50.00	1,097.26	122.42	25.00	147.42	13
General Administration, Planning and Support Services	Transformation and Public Services	165.04	-	165.04	39.51	-	39.51	24
	Administrative Services	585.14	250.00	835.14	127.82	-	127.82	15
Total		5,086.80	300.00	5,386.80	870.49	25.00	895.49	17

***Source:** The State Law Office*

Programme and sub-programme analysis showed that the implementation of programmes was below average, with an overall absorption rate of 17 per cent, compared to the target of 25 per cent.

4.7.7.3 Non-financial Performance by the State Law Office

Table.4.120 presents a summary of some Key Performance indicators for the State Law Office in the first three months of FY 2025/2026.

Table 4.120: Non-Financial Performance by the State Law Office

Programmes	Sub-programmes	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 2025	Variance
Legal Services	Civil Litigation and Promotion of Legal Ethical Standards	Civil Litigation Services	No. of cases against the government concluded	2,100	418	(1,682)
		Number of complaints against advocates investigated and finalised	No. of complaints against advocates investigated and finalised	1200	314	(886)
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	1,700	921	(779)
	Constitutional and legal reforms	Law Review and Reform Services	No. of County offices where SLO services are decentralised	13	-	(13)
General Administration, Planning and Support Services	Transformation of Public Legal Services	Commercial Arbitration Services	Percentage of operationalisation of the Nairobi Centre for International Arbitration (NCIA) Arbitral Court	90	75	(15)
	Administrative Services	Administrative Support Services	Percentage of reconstruction of the State Law Office	100	65	(35)

***Source:** State Law Office*

The data shows varied progress across programmes, with some activities advancing while others are still in the early stages of implementation. Continued monitoring and support will be essential to ensure steady progress

toward the annual targets. No progress was reported under the KPI on the number of County offices where SLO services are decentralised.

4.7.7.4 Projects Implementation Status for The State Law Office

Table. 4.121 summarises the projects undertaken by The State Law Office.

Table 4.121: The State Law Office Projects Implementation Status

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Refurbishment of Sheria House and the company's Registry-Nairobi	01st July 2021	30th June 2027	GoK	395.00	70.00	-	149.00	38
Ultra-Modern Library & moot Court-Kenya School of Law-Karen	01st July 2023	30th June 2027	GoK	768.00	25.00	25.00	503.00	65
Automation of the State Law Office Services	01st July 2023	30th June 2028	GoK	1,650	55.00	-	112.50	7

Source: *State Law Office*

The State Law Office's project implementation status revealed that the projects are showing steady progress, with the Kenya School of Law Library and Moot Court recording the highest completion rate at 65 per cent, while the refurbishment of Sheria House stands at 38 per cent. However, the Automation of State Law Office Services is still in its early stage (7 per cent), indicating a need for accelerated implementation.

4.7.8 The Judiciary

The Judiciary promotes the administration of justice and is also tasked with promoting and interpreting the Constitution.

4.7.8.1 Budget Performance by The Judiciary

The original budgetary allocation to the Judiciary in FY 2025/2026 was Kshs.26.94 billion, compared to Kshs.21.38 billion allocated in FY 2024/2025.

4.7.8.2 The Judiciary Programmes and Sub-Programme Performance

The budget allocation was to fund one programme. Table.4.122 shows budget execution by programmes and sub-programmes under the Judiciary in the first three months of FY 2025/2026.

Table 4.122: The Judiciary Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Dispensation of Justice	Access to Justice	18,206.18	1,700.00	**19,906.18**	3,163.29	-	**3,163.29**	16
	General Administration and Planning	7,031.22	-	**7,031.22**	1,355.70	-	**1,355.70**	19
Total		**25,237.40**	**1,700.00**	**26,937.40**	**4,518.99**	**-**	**4,518.99**	**17**

Source: *The Judiciary*

Analysis of the sub-programmes reveals that they recorded an absorption rate of 17 per cent, which was slightly below the first-quarter target of 25 per cent.

4.7.8.3 Non-financial Performance by the Judiciary

Table.4.123 presents a summary of some Key Performance indicators for the Judiciary in the first three months of FY 2025/2026.

Table 4.123: Non-Financial Performance by the Judiciary

Programme	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 2025	Variance
Dispensation of Justice	Access to Justice	Cases resolved	Number of cases resolved by the Supreme Court	-	43	(43)
			Number of cases resolved by the Court of Appeal	-	2,559	(2,559)
			Number of cases resolved by the High Court	-	44,877	(44,877)
			Number of cases resolved by ELRC	-	4,836	(4,836)
			Number of cases resolved by ELC	-	7,796	(7,796)
			Number of cases resolved by Magistrates' Courts	-	264,316	(264,316)
			No. of cases resolved by Tribunals	-	8,305	(8,305)
			Number of cases resolved by Small Claims Court	-	46,213	(46,213)
			Number of cases resolved by the Kadhi Courts	-	2,845	(2,845)
	General Administration and Planning	No. of court circuits conducted	Number of high court circuits conducted	15	6	9
			Number of tribunal circuits conducted	10	5	5
		No. of court buildings/offices rehabilitated	Number of High Court buildings constructed	4	-	4
			Number of Magistrates' Court rehabilitated	20	12	8
		Automated Court Process and Services	Number of court stations on the Case Tracking System (CTS)	134	134	-
			Number of Counties Implementing e-filing	47	47	-

***Source:** The Judiciary*

The Judiciary recorded significant progress in case resolution across all court levels, demonstrating improved efficiency in the delivery of justice. However, infrastructure development and court circuit activities lag behind schedule, requiring accelerated implementation.

4.7.8.4 Projects Implementation Status for The Judiciary

Table.4.124 summarises the projects undertaken by the Judiciary.

Table 4.124: The Judiciary Projects Implementation Status

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26(Kshs. Million) (f)	Expenditure In the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Judiciary Automation (ICT)	Ongoing	Ongoing	GoK	300	224.52	-	342.50	100
Completion of Takaba Law Courts	13/2/2024	3 years	G0K	102.51	2.50	-	18.692	48
Completion of Marimanti Law Courts	18/5/2023	1.5 years	GoK	52.61	0.50	-	34.815	100
Completion of Mavoko Law Courts	7/12/2022	1.5 years	GoK	59.78	23.50	-	61.047	60

***Source:** The Judiciary*

The data indicates good progress in project implementation, with Judiciary Automation and Marimanti Law Courts fully completed. Mavoko Law Courts is at 60 per cent completion, while Takaba Law Courts is midway at 48 per cent, showing ongoing efforts toward full realisation 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, as well as combating unethical conduct through law enforcement.

4.7.9.1 Budget Performance by the Ethics and Anti-Corruption Commission

The budget allocation to the Ethics and Anti-Corruption Commission for FY 2025/2026 was Kshs.4.50 billion, compared to Kshs.4.14 billion allocated in FY 2024/2025.

4.7.9.2 Ethics and Anti-Corruption Commission Programmes and Sub-Programme Performance

The budget allocation was to fund one programme. Table.4.125 shows budget execution by programmes and sub-programmes under the Ethics and Anti-Corruption Commission in the first three months of FY 2025/2026.

Table 4.125: The Ethics and Anti-Corruption Commission Programme and Sub-Programme Performance

Programme	Sub-Programme	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Ethics and Anti-Corruption	Ethics and Anti-Corruption	4,319.96	180.00	**4,499.96**	1,320.47	133.07	**1,453.54**	32
Total		4,319.96	180.00	4,499.96	1,320.47	133.07	1,453.54	32

***Source:** Ethics and Anti-Corruption Commission*

Analysis of Programme and sub-programme performance showed that budget implementation for the Ethics and Anti-Corruption Commission was on target, recording an overall absorption rate of 32 per cent.

4.7.9.3 Non-financial Performance by the Ethics and Anti-Corruption Commission

Table.4.126 summarises some Key Performance indicators for the Ethics and Anti-Corruption Commission in the first three months of FY 2025/2026.

Table 4.126: Non-financial performance by the Ethics and Anti-Corruption Commission

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 2025	Variance
Ethics and Anti-Corruption	Ethics and Anti-Corruption	Anti-corruption training services	Number of persons trained on ethics and integrity	250	320	258
		Asset tracing and recovery services	Value (Kshs in billions) of illegal and unexplained assets preserved	2.4	0.9	0.3
		Corruption investigation services	Number of corruption and economic crimes investigations completed	431	79	(352)
		Systems review services	Number of system reviews compliance monitored(follow-ups)	14	2	(12)

***Source:** Ethics and Anti-Corruption Commission*

As of 30th September 2025, the Ethics and Anti-Corruption Programme demonstrated a moderate performance, with targets partially met.

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

Table4.127 summarises the projects implemented by the Ethics and Anti-Corruption Commission as of 30th June 2025.

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

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Refurbishment of EACC Headquarters	FY 2018/19	6 years	GoK	828.19	180.0	133.07	298.78	36
Automation of business processes	FY 2019/20	6 years	GoK	1,599.00	-	-	19.317	1

***Source:** Ethics and Anti-Corruption Commission*

The project's implementation status shows that the development projects being implemented by the Ethics and Anti-Corruption Commission were facing time overruns, most likely due to inadequate funding. The automation of business processes project was at 1 per cent completion despite commencing in FY 2019/20.

4.7.10 The Office of the Director of Public Prosecutions

The Office of the Director of Public Prosecutions 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 budget allocation to the Office of the Director of Public Prosecutions in FY 2025/2026 amounted to Kshs.4.48 billion, compared to Kshs.3.99 billion allocated in FY 2024/2025.

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

The budget allocation was to fund one programme. Table 4.128 shows budget execution by programmes and sub-programmes under the Office of the Director of Public Prosecutions in the first three months of FY 2025/2026.

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

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Public Prosecution Services	Prosecution of criminal offences	4,395.63	86.00	4,481.63	1,231.80	-	1,231.80	27
	Total	4,395.63	86.00	4,481.63	1,231.80	-	1,231.80	27

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

Analysis of programmes and sub-programmes indicates that the budget execution by the Office of the Director of Public Prosecutions was on target, recording an absorption rate of 27 per cent.

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

Table.4.129 summarises some Key Performance indicators for the Office of the Director of Public Prosecution in the first three months of FY 2025/2026.

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

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target (s)	Actual as of 30th September 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	50	(20)
		Criminal Offences Prosecuted	Number of corruption and major economic crime cases litigated	100	100	-

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

As of 30th September 2025, the ODPP programme demonstrated strong performance, with most targets fully achieved.

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

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

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

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Percentage (%) of Completion
UNFPA 8th Country Programme on FGM	FY 2019/20	5 years	Foreign	40.00	6.00	-	24.11	60
Uadilifu Case Management	FY 2022/23	4 years	GoK	300.00	45.00	-	47.026	16

Source: *Office of the Director of Public Prosecutions*

The Office of the Director of Public Prosecutions reviewed the project implementation status, which shows low progress in the Uadilifu Case Management projects, with a 16 per cent completion rate despite approaching the final year of implementation.

4.7.11 The Office of the Registrar of Political Parties

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

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

The budget allocation to the Office of the Registrar of Political Parties in FY 2025/2026 was Kshs.2.49 billion, compared to Kshs.1.93 billion allocated in FY 2024/2025.

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

The budgetary allocation was to fund one programme. Table.4.131 shows budget execution by programmes and sub-programmes under the Office of the Registrar of Political Parties in the first three months of FY 2025/2026.

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

Programmes	Sub-Programme	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Registration, Regulation and Funding of Political Parties	Registration and Regulation of Political Parties	494.65	-	494.65	110.49	-	110.49	22
	Funding of Political Parties	1,978.30	-	1,978.30	494.58	-	494.58	25
	Political Parties Liaison Committee	14.04	-	14.04	-	-	-	-
Total		**2,486.99**	**-**	**2,486.99**	**605.06**	**-**	**605.06**	**24**

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

Analysis of Programme and sub-programme performance shows that implementation was on track with an overall absorption rate of 24 per cent.

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

Table.4.132 presents a summary of some Key Performance indicators for the Office of the Registrar of Political Parties in the first three months of FY 2025/2026.

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

Programme	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 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	91	91	-
	Funding of Political Parties	Political Parties Financial Services	Percentage of political parties' Fund Managers sensitised on the distribution of the political parties' fund, funding regulations, and Public Finance Management Act 2012	100	100	-
	Political Parties Liaison Committee	Tripartite Administrative Services	No. of consultative dialogue forums held at the national level	1	-	(1)
			No. of consultative dialogue forums held at the county level	1	-	(1)

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

The data shows strong performance across most indicators, with full achievement of key targets related to registration, regulation, and funding of political parties.

4.7.12 The Witness Protection Agency

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

4.7.12.1 Budget Performance by the Witness Protection Agency

The budget allocation to the Witness Protection Agency in FY 2025/2026 was Kshs.0.84 billion, compared to Kshs.0.70 billion allocated in FY 2024/2025.

4.7.12.2 Witness Protection Agency Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table.4.133 shows budget execution by programmes and sub-programmes under the Witness Protection Agency in the first three months of FY 2025/2026.

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

Programme	Sub-Programme	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Witness Protection Programme	Witness Protection Programme	841.21	-	841.21	194.46	-	194.46	23
Total		841.21	-	841.21	194.46	-	194.46	23

Source: The Witness Protection Agency

The analysis of programme and sub-programme performance indicated satisfactory progress in budget implementation by the Witness Protection Agency, with an absorption rate of 23 per cent, slightly below the first quarter target of 25 per cent.

4.7.12.3 Non-financial Performance by the Witness Protection Agency

Table.4.134 summarises some Key Performance indicators for the Witness Protection Agency in the first three months of FY 2025/2026.

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

PROGRAMME	Sub-Programme	Key Output	Key Performance Indicator	Target(s)	Actual as of 30th September 2025	Variance
Witness Protection	Witness Protection	Witness Protection Services	Witness offered armed Evacuation	100	100	-
			Protected and related persons offered a psychosocial assessment	95	92	(3)
			Management of firearms, ammunition, and other Security Accessories.	100	100	-

Source: Witness Protection Agency

As of 30th September 2025, the Witness Protection Programme met all its key performance targets.

4.7.13 The Kenya National Commission on Human Rights

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

4.7.13.1 Budget Performance by the Kenya National Commission on Human Rights

The budget allocation to the Kenya National Commission on Human Rights in FY 2025/2026 amounted to Kshs.0.53 billion, compared to Kshs.0.48 billion allocated in FY 2024/2025.

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

The budget allocation was to fund one programme. Table.4.135 shows budget execution by programmes and sub-programmes under the Kenya National Commission on Human Rights in the first three months of FY 2025/2026.

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

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Promotion, Protection and Observation of Human Rights	Promotion, Protection and Observation of Human Rights	530.33	-	530.33	140.66	-	140.66	27
	Total	530.33	-	530.33	140.66	-	140.66	27

Source: *Kenya National Commission on Human Rights*

Analysis of Programmes and sub-programmes shows that the promotion, protection, and observation of human rights sub-programmes had an absorption rate of 27 per cent.

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

Table.4.136 summarises some key performance indicators by the Kenya National Commission on Human Rights in the first three months of FY 2025/2026.

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

PROGRAMME	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 2025	Variance
Protection and Promotion of Human Rights	Complaints, Investigations and Redress	Human Rights Protection and Promotion Services	Per cent of cases received and processed	3,900	1,382	(2,518)
			Number of state actors trained on economic and social rights	420	277	(143)
		Human rights standards and principles compliance services provided	Number of institutions audited for compliance with human rights standards	35	16	(19)

Source: *Kenya National Commission on Human Rights*

In the period under review, the data show moderate progress in implementing human rights programmes, with notable achievements in training state actors and auditing institutions for compliance. However, case processing remains low, indicating the need to enhance operational efficiency and outreach efforts.

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 bodies or offices established by the Constitution, as well as any other elections prescribed by an Act of Parliament. It is also tasked with regulating and delimiting constituencies and wards, Voter Registration and electoral operations, Voter Education and Partnership, and electoral information and Communication Technology.

4.7.14.1 Budget Performance by the Independent Electoral and Boundaries Commission

The budget allocation to the Independent Electoral and Boundaries Commission for FY 2025/2026 amounted to Kshs.9.33 billion, compared to Kshs.3.82 billion allocated in FY 2024/2025.

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

The budget allocation was to fund two programmes. Table.4.137 shows budget execution by programmes and sub-programmes under the Independent Electoral and Boundaries Commission in the first three months of FY 2025/2026.

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

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Management of the Electoral Process	Administrative Planning and Financial Services	3,398.03	30.00	3,428.03	601.85	15.00	616.85	18
	Voter Registration and Electoral Operations	3,333.90	-	3,333.90	89.33	-	89.33	3
	Voter Education and Partnership	538.72	-	538.72	32.26	-	32.26	6
	Electoral Information and Communication Technology	1,985.14	-	1,985.14	58.93	-	58.93	3
Delimitation of Electoral Boundaries	Delimitation of Electoral Boundaries	46.54	-	46.54	0.05	-	0.05	-
	Total	9,302.35	30.00	9,332.35	782.41	15.00	797.41	9

Source: *Independent Electoral and Boundaries Commission*

The analysis of the Programmes and sub-programmes shows that the overall budget absorption rate stands at 9 per cent, which is below the recommended threshold of 25 per cent. This reflects low utilisation of the allocated budget across most sub-programmes.

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

Table.4.138 summarises some key performance indicators for the Independent Electoral and Boundaries Commission in the first three months of FY 2025/2026.

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

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 2025	Variance
Management of the Electoral Process	Electoral Information and Communication Technology	Electronic collation, transmission and tallying of electoral data operationalised	Percentage of voters in the electronic register	100	100	-
			Percentage of results electronically transmitted and tallied	100	100	-
	Voter Registration and Electoral Operations	Register of voters	Number of newly registered voters	2,640,000	20,754	(2,619,246)

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 2025	Variance
	Support Services	Compliance with Public Finance Management Act (PFMA) and Public Procurement and Asset Disposal Act (PPADA)	Number of compliance reports	4	1	3
Delimitation of Electoral Boundaries	Delimitation of Electoral Boundaries	Boundaries delimitation	Percentage of Electoral Boundaries disputes resolved	100	100	-

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

The Commission fully achieved targets on electronic voter data management and boundary dispute resolution. However, voter registration progress remains significantly below target at only 1 per cent.

4.7.15 The Judicial Service Commission

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

4.7.15.1 Budget Performance by the Judicial Service Commission

The original budgetary allocation to the Judicial Service Commission in FY 2024/2025 was Kshs.0.84 million, compared to Kshs.0.66 billion allocated in FY 2024/2025.

4.7.15.2 Judicial Service Commission Programmes and Sub-Programme Performance

The budget allocation was to fund one programme. Table.4.139 shows budget execution by programmes and sub-programmes under the Judicial Service Commission in the first three months of FY 2025/2026.

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

Programme	Sub-Programme	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Judicial Oversight Services	Administration and Judicial Services	553.98	-	553.98	93.56	-	93.56	17
	Judiciary Training	288.43	-	288.43	56.98	-	56.98	20
Total		842.41	-	842.41	150.55	-	150.55	18

***Source:** Judicial Service Commission*

The Judicial Oversight Services programme had a total revised budget of Kshs.842.41 million for recurrent expenses, with no development funds allocated. As of 30th September 2025, Kshs.150.55 million had been spent on the programme, achieving an overall absorption rate of 18 per cent, which was lower than the 25 per cent target for the first quarter.

4.7.15.3 Non-financial Performance by the Judicial Service Commission

Table.4.140 summarises some Key Performance indicators for the Judicial Service Commission in the first three months of FY 2025/2026.

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

PROGRAMME	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 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	52	48
			Percentage of complaints determined	100	52	48
	Judicial Training	Annual training master calendar developed and implemented	Number of calendars	1	1	-

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

The Judiciary Service Commission achieved moderate progress in handling petitions and complaints, with 52 per cent determined by the first quarter.

4.7.16 The National Police Service Commission

The National Police Service Commission promotes the recruitment and appointment of persons to hold or act in offices within the 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.

4.7.16.1 Budget Performance by the National Police Service Commission

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

4.7.16.2 National Police Service Commission Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.141 shows budget execution by programmes and sub-programmes under the National Police Service Commission in the first three months of FY 2025/2026.

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

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
National Police Service Human Resource Management	Human Resource Management	760.65	-	760.65	176.70	-	176.70	23
	Counselling Management Services	204.57	-	204.57	47.46	-	47.46	23
	Administration and Standard Setting	425.62	-	425.62	66.30	-	66.30	16
	Total	1,390.84	-	1,390.84	290.46	-	290.46	21

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

Analysis of programmes and subprogrammes shows budget implementation under the National Police Service Human Resource Management programme, with an overall absorption rate of 21 per cent.

4.7.16.3 Non-financial Performance by the National Police Service Commission

Table.4.142 summarises some key performance indicators for the National Police Service Commission in the first three months of FY 2025/2026.

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

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 2025	Variance
	Human Resource Management	Recruitment and Appointment Services	Number of police officers recruited and confirmed	10,000	-	(10,000)
National Police Service Human Resource Management		Discipline and Appeal Services	Percentage of disciplinary cases adjudicated	100	100	-
	Counselling Management Services	Counselling Services	Percentage of officers counselled	100	100	-
			Number of counselling units operationalised	20	-	(20)
	Administration and Standards Setting	Administration Services	Number of National Police Service compliance audit reports	4	-	(4)
			Percentage of complaints received and processed (51 cases)	100	100	-

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

As of 30th September 2025, the analysis shows strong performance in disciplinary, counselling, and complaint-handling services, with all achieving their targets. However, the recruitment of new officers and the operationalisation of counselling units have yet to commence, indicating delays in key human resource activities.

4.7.17 The National Gender and Equality Commission

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

4.7.17.1 Budget Performance by the National Gender and Equality Commission

The budget allocation to the National Gender and Equality Commission in FY 2025/2026 amounted to Kshs.0.56 billion, compared to Kshs.0.41 billion allocated in FY2024/25.

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

The budget allocation was to fund one programme. Table.4.143 shows budget execution by programmes and sub-programmes under the National Gender and Equality Commission in the first three months of FY 2025/2026.

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

Programme	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Promotion of Gender Equality and Freedom from Discrimination	Legal Compliance and Redress	38.65	-	38.65	9.18	-	9.18	24
	Mainstreaming and Coordination	91.38	-	91.38	9.50	-	9.50	10
	Public Education Advocacy and Research	27.41	-	27.41	6.14	-	6.14	22
	Campaign against Gender Based Violence	50.00	-	50.00	8.90	-	8.90	18
	General Administration and Planning and Support Services	399.05	-	399.05	118.65	-	118.65	30
Total		**556.49**	**-**	**556.49**	**152.37**	**-**	**152.37**	27

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

Analysis of programmes and sub-programmes shows that the General Administration and Planning Support Services sub-programme reported the highest absorption rate of 30 per cent, while the Mainstreaming and Coordination sub-programme had the lowest absorption rate at 10 per cent.

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

Table.4.144 summarises some key performance indicators by the National Gender and Equality Commission in the first three months of FY 2025/2026.

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

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 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	62	(38)
	Mainstreaming and Coordination	Gender Equality and Inclusion Promotion Services	Percentage of government agencies complying with the requirement not to exceed two-thirds	10	19	9
			Percentage of government agencies complying with 5% requirements for PWD	15	-	15
	Public Education, advocacy and research	Gender Equality and Inclusion Promotion Services	Number of Fora on public awareness on equality and inclusion held	12	7	(5)

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

As of 30th September 2025, the data indicates mixed performance in promoting gender equality and inclusion. While compliance with the two-thirds gender rule exceeded the target, progress in complaint processing and public awareness activities was moderate. No progress was made on agencies complying with the 5 per cent requirements for PWD and on the preparation of the gender and inclusion status report.

4.7.18 The Independent Policing Oversight Authority

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

4.7.18.1 Budget Performance by the Independent Policing Oversight Authority

The budget allocation to the Independent Policing Oversight Authority in FY 2025/2026 was Kshs.1.32 billion, compared to Kshs.1.09 billion allocated in FY 2024/2025.

4.7.18.2 Independent Policing Oversight Authority Programmes and Sub-Programme Performance

The budget allocation was to fund one programme. Table.4.145 shows budget execution by programmes and sub-programmes under the Independent Policing Oversight Authority in the first three months of FY 2025/2026.

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

Programme	Sub-Programme	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Policing Oversight Services	Policing Oversight Services	1,315.88	-	1,315.88	320.41	-	320.41	24
	Total	1,315.88	-	1,315.88	320.41	-	320.41	24

Source: *The Independent Policing Oversight Authority*

Analysis of the Programme and sub-programmes showed that the Policing Oversight Services sub-programme recorded an absorption rate of 24 per cent.

4.7.18.3 Non-financial Performance by the Independent Policing Oversight Authority

Table.4.146 summarises some key performance indicators for the State Department for Independent Policing Oversight Authority in the first three months of FY 2025/2026.

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

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 2025	Variance
Policing Oversight Services	Policing Oversight Services	Complaints received and processed within the time	The proportion of complaints received and cleared within time	100	100	-
		Investigations conducted and finalised	The number of targeted investigations finalised	1,320	32	(1,278)
			Percentage of completed investigation files submitted to ODPP in time	100	100	-
		Dialogue sessions with the NPS aimed at enhancing collaboration and improving policing	Number of dialogue sessions held with NPS	9	9	-

Source: *Independent Policing Oversight Authority*

During the period under review, the analysis reveals strong performance in complaint handling, collaboration with the National Police Service, and the timely submission of investigation files. However, the number of investigations finalised remains significantly below target.

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

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

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

The budget allocation to the State Department for Justice, Human Rights, and Constitutional Affairs in FY 2025/2026 amounted to Kshs.1.02 billion.

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

The budget allocation was to fund one programme. Table 4.147 presents budget execution by programmes and sub-programmes under the State Department for Justice, Human Rights, and Constitutional Affairs for the first three months of FY 2025/2026.

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

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Governance, Legal Training, and Constitutional Affairs	Governance Reforms	693.78	-	693.78	82.99	-	82.99	12
	Constitutional and Legal Reforms	326.67	-	326.67	81.64	-	81.64	25
Total		1,020.44	-	1,020.44	164.63	-	164.63	16

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

The analysis shows moderate budget absorption under the Governance, Legal Training, and Constitutional Affairs programme, with an overall rate of 16 per cent. While expenditure on constitutional and legal reforms performed relatively well at 25 per cent, governance reforms recorded a lower absorption of 12 per cent.

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

The achievements against key performance indicators of the State Department for Justice, Human Rights, and Constitutional Affairs in the first three months of FY 2025/2026 are presented in Table 4.148.

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

Programmes	Sub- Programmes	Key Output	Key Performance Indicator	Annual Target	Actual as of 30th September 2025	Variance
Government Coordination and Supervision	National Government Coordination Secretariat	Coordination Services	% Implementation of Coordination Services	100	100	-
	Central Planning & Project Monitoring Directorate (CPPMD)	Planning, Monitoring & Evaluation Services	Number of Monitoring & Evaluation Reports	4	1	(3)
			Number of performance evaluations (MDAs)	477	-	(477)
			Number of County Governments provided with technical assistance on performance management	47	10	(37)
	Coordination & Supervision Services	Directorate of National Cohesion and Values	No. of inter-community exchange visits conducted for stakeholders	4	-	(4)
	Strategic communication unit	Strategic Communication Services	% of the communication strategy implemented	100	100	-
Administration and Support Services	Headquarters Administration Services	Administrative Services	Number of Financial Management Reports	4	1	(3)

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

The achievements of KPIs under the sub-programme Central Planning & Project Monitoring Directorate (CPPMD) were below target, as there was no performance evaluation of MDAs during the period.

4.7.19.4 Projects Implementation Status for the State Department for Justice, Human Rights and Constitutional Affairs

Table 4.149 summarises the projects undertaken by the State Department for Justice, Human Rights and Constitutional Affairs.

Table 4.149: State Department for Justice, Human Rights and Constitutional Affairs Implementation Status

Program/Project Name (a)	Project Commencement Date (b)	Expected date of Completion of the Project (c)	Source of Funds (GoK/Donor) (d)	Estimated Value of the Project (Kshs.) (e)	Total Funding in FY 2025/2026 (Kshs. million) (f)	Expenditure in the first three months of FY 2025/2026 (Kshs. million) (g)	Cumulative project expenditure as of 30th September, 2025 (Kshs. million) (h)	Percentage (%) of Completion
Support for the National Government Coordination Secretariat project	07/01/2025	30/03/2026	Donor	22.00				Awaiting disbursement from the donor

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

The project has not commenced due to pending donor disbursement, resulting in no expenditure or progress as of 30th September 2025.

4.8. Health Sector

4.8.1 Introduction

Health is primarily a devolved function under the Fourth Schedule of the Constitution of Kenya. The health sector is responsible for providing and coordinating health policy formulation, ensuring quality service delivery, and regulating health care at the national level. The sector comprises two MDAs: The State Department for

Medical Services and the State Department for Public Health and Professional Standards. The Sector delivers services through several SAGAs and entities, including the Kenyatta National Hospital, Moi Teaching and Referral Hospital, Kenya Medical Research Institute, Kenya Medical Supplies Authority, Kenya Medical Training College, National Syndemic Disease Control Council, Kenyatta University Teaching, Referral and Research Hospital, National Cancer Institute of Kenya and the Kenya Nuclear Regulatory Authority.

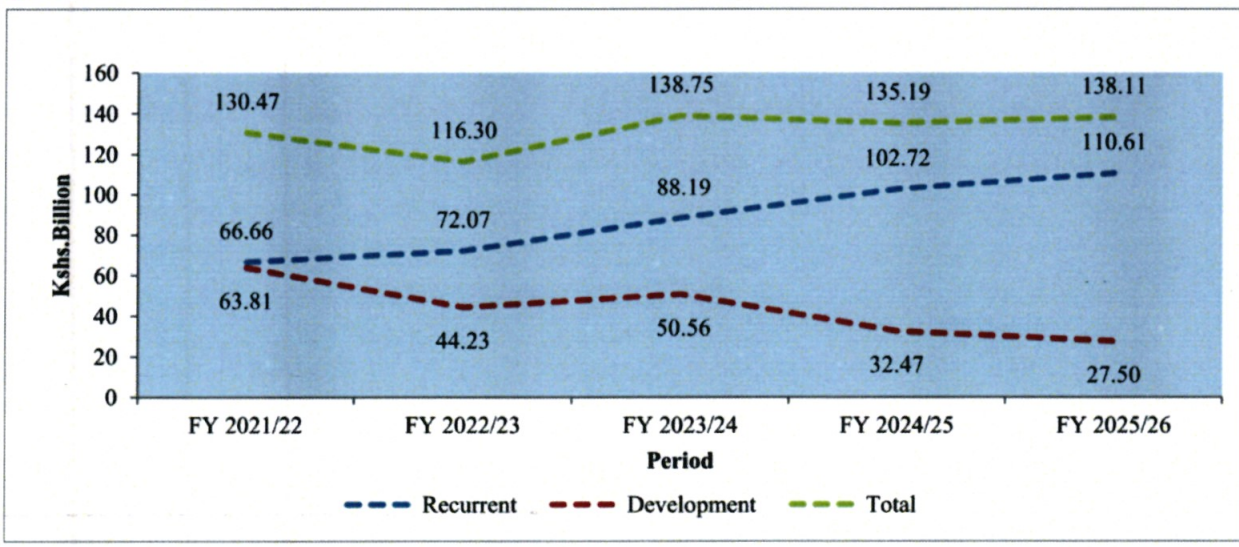
The Sector envisions "a *healthy, productive and globally competitive nation*" achieved through strategic objectives under equity, efficiency, and people-centred principles with a multi-sectoral approach as outlined in the Kenya Health Policy (2014-2030). The Health Sector implements its strategic objectives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

4.8.2 Budget Performance for the Health Sector

The budget allocation to the Health Sector in FY 2025/2026 amounted to Kshs.138.11 billion, compared to the Kshs.135.19 billion allocated in FY 2024/2025. This amount represents 3 per cent of the gross national budget of Kshs.4.69 trillion and 5 per cent of the MDAs' budget of Kshs.2.55 trillion. The allocation includes Kshs.27.50 billion (20 per cent) for development activities and Kshs.110.61 billion (80 per cent) for recurrent expenditure. The State Department for Medical Services received the highest budget allocation of Kshs.105.95 billion (77 per cent of the Sector's budget), while the State Department for Public Health and Professional Standards was allocated Kshs.32.15 billion (23 per cent of the Health Sector allocation).

The high allocation to the State Department for Medical Services was due to high budget allocation to the National Referral Services sub-programme. Figure 4.13 shows the budgetary allocation trends of the Health Sector from FY 2021/2022 to FY 2025/2026.

Figure 4.13: Budgetary Allocation Trend for the Health Sector

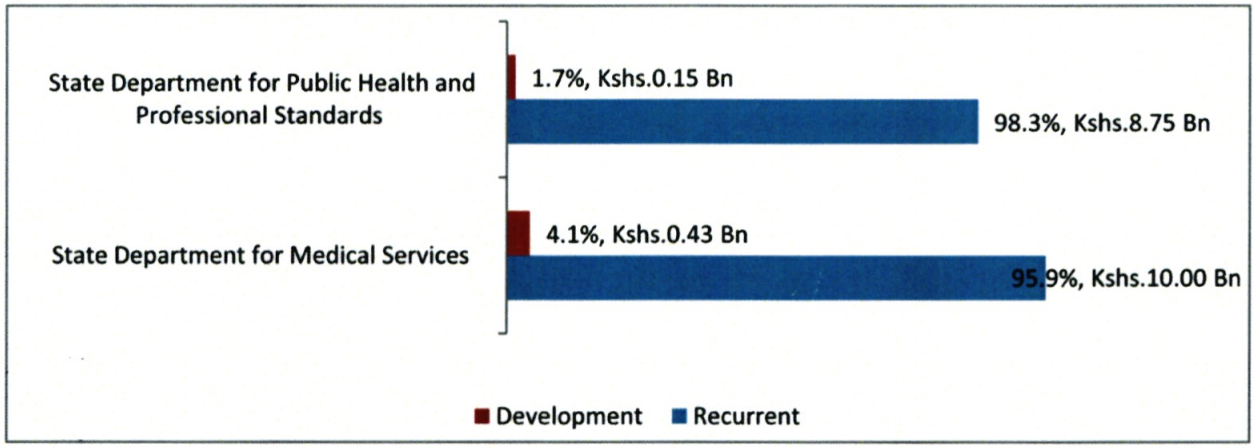


***Source:** National Treasury*

The total exchequer issues to the Health Sector amounted to Kshs.19.32 billion, representing 21 per cent of the Sector's net estimates. This amount comprised Kshs.576.97 million for development expenditure, representing 3 per cent of development net estimates, and Kshs.18.75 billion for recurrent activities, representing 25 per cent of recurrent net estimates.

Figure 4.14 presents the exchequer issues in the Health Sector in the first three months of FY 2025/2026.

Figure 4.14: Exchequer Issues to the Health Sector



***Source:** National Treasury*

The total expenditure for the Health Sector amounted to Kshs.25.11 billion, representing 18 per cent of the gross estimates, compared to 16 per cent (Kshs.21.08 billion) recorded in the first three months of FY 2024/2025. This amount comprised Kshs.3.90 billion for the development budget representing an absorption rate of 14 per cent, compared to 19 per cent (Kshs.6.20 billion) recorded in a similar period of FY 2024/2025, and Kshs.21.21 billion for recurrent expenditure representing 19 per cent of the gross recurrent estimates, compared to 14 per cent (Kshs.14.88 billion) recorded in the first three months of FY 2024/2025.

Table 4.150 shows the Health Sector analysis of exchequer issues and expenditure in the first three months of FY 2025/2026.

Table 4.150: Health Sector-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	% of Exchequer Issues to Original Net Estimates	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross estimates
State Department for Medical Services	21.94	13.62	0.43	2.70	3	12	84.02	57.20	10.00	13.59	17	16
State Department for Public Health and Professional Standards	5.56	5.16	0.15	1.20	3	22	26.59	17.57	8.75	7.62	50	29
Total	27.50	18.78	0.58	3.90	3	14	110.61	74.78	18.75	21.21	25	19

Sector Summary

	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross estimates
Development	27.50	18.78	0.58	3.90	3	14
Recurrent	110.61	74.78	18.75	21.21	25	19
Total	138.11	93.55	19.32	25.11	21	18

***Source:** MDAs and National Treasury*

The State Department for Public Health and Professional Standards recorded the highest absorption of development budget and recurrent expenditure budgets at 22 per cent and 29 per cent, respectively. The State Department for Medical Services recorded absorption of 12 per cent and 16 per cent for development and recurrent expenditure, respectively.

4.8.3 The State Department for Medical Services

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

4.8.3.1 Budget Performance by the State Department for Medical Services

The budget allocation to the State Department for Medical Services in FY 2025/2026 was Kshs.105.95 billion, compared to Kshs.102.72 billion allocated in FY 2024/2025.

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

The budget allocation was to fund four programmes. Table 4.151 shows budget execution by programmes and sub-programmes under the State Department for Medical Services for the first three months of FY 2025/2026.

Table 4.151: Programme and Sub-Programme Performance - the State Department for Medical Services

Programmes	Sub-Programmes	Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
National Referral & Specialized Services	National Referral Services	43,168.47	1,893.00	**45,061.47**	4,958.71	415.00	**5,373.71**	12
	Health Products and Technologies	5,247.94	1,100.00	**6,347.94**	64.14	-	**64.14**	1
	Health Infrastructure and Equipment (Specialized Medical Equipment)	-	3,156.00	**3,156.00**	-	16.97	**16.97**	1
	National Blood Transfusion Service	252.80	300.00	**552.80**	24.75	-	**24.75**	4
Curative & Reproductive maternal Newborn Child Adolescent Health (RMNCAH)	Reproductive Maternal Newborn Child Adolescent Health	38.59	6,250.00	**6,288.59**	73.40	1,077.68	**1,151.08**	18
	Immunization Management	66.28	4,827.00	**4,893.28**	2.16	1,000.00	**1,002.16**	20
	Communicable Disease Control	1,226.25	3,190.07	**4,416.32**	0.85	-	**0.85**	0.02
	Non-Communicable Disease Prevention and Control	302.84	1,000.00	**1,302.84**	278.23	76.52	**354.75**	27

Programmes	Sub-Programmes	Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Health Research and Innovations	Health Innovations	253.35	100.00	**353.35**	63.34	50.00	**113.34**	32
	Medical Research	2,689.28	120.00	**2,809.28**	617.32	60.00	**677.32**	24
General Administration	Social Protection in Health	27,986.82	-	**27,986.82**	6,940.61	-	**6,940.61**	25
	Finance and Planning	61.50	-	**61.50**	4.33	-	**4.33**	7
	General Administration & Human Resource Management and Development	2,723.18	-	**2,723.18**	561.97	-	**561.97**	21
	TOTAL	84,017.29	21,936.07	105,953.36	13,589.81	2,696.17	16,285.98	15

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

Analysis of Programme and sub-programmes shows that the Health Innovations sub-programme under the Health Research and Innovations Programme recorded the highest absorption rate at 32 per cent. Conversely, the Health Products and Technologies sub-programme under the National Referral and Specialized Services programme and Communicable Diseases Control had the lowest absorption rate at 1 per cent and 0.02 per cent, respectively. On average, the State Department for Medical Services recorded an absorption rate of 15 per cent, which was below the 25 per cent budget utilisation target for the first three months of the FY 2025/26.

We recommend fast-tracking the implementation of activities under sub-programmes whose absorption rates are significantly below the targeted threshold of 25 per cent.

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

Table 4.152 summarises some Key Performance indicators for the State Department for Medical Services in the first three months of FY 2025/2026.

Table 4.152: Non-Financial Performance by the State Department for Medical Services

Programmes	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 2025	Variance
National Referral Facilities and Specialized Services	National Referral and Specialized Health Services	Specialised health care services	Number of oncology sessions on (Chemotherapy and radiotherapy)	47,646	3,715	(43,931)
			Number of minimally invasive surgeries done	7,005	2,485	(4,520)
			Number of other cardiothoracic surgeries conducted	1,519	177	(1,342)
	Health Products & Technologies	Health Products & Technologies Services	Percentage of order fill rate for HPTs	90	66	(24)
			Order turnaround time(-days) PHFs	10	20.5	(10.5)
		Health Products & technologies supply chain services	Percentage completion rate of the National Commodities Storage (supply chain) center	100	87.00	(13)
	Health Infrastructure and Equipment	Health Infrastructure Management Services	East Africa Centres of Excellence for Skills & Tertiary- Nephrology and Urology-Completion rate on construction works of phase IB	80	10	(70)

Programmes	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 2025	Variance
		National Equipment Services	Percentage of Public hospitals equipped with NESP equipment/service achieving an uptime of 95%	75	75	0
Curative and RMNCAH	Communicable disease control	HIV Prevention and Management Services	Number of condoms distributed in non-health settings	6,786,094	343,402	(6,442,692)
			Number of people currently on ARV	1,326,419	1,311,570.00	(14,849)
	Non-communicable diseases prevention and control	Mental health management services	Number of counties supported to develop mental health action plans	10	-	(10)
Health Research and Innovations	Health Innovations	Human Vaccine Services	Percentage completion rate of the human vaccine fill-and-finish facility	70	40	(30)
		Digital Health Information Exchange services	% of public health facilities that have a HMIS that have been onboarded onto DHIE	80	10	(70)
	Medical Research		Number of products/Diagnostic kits produced	242,506	23,065	(219,441)
			Number of Specialised laboratory tests conducted	1,019,944	94,088	(925,856)
			Number of research Papers published	525	152	(373)
General Administration, Planning and Support Services	Financing, Planning, Monitoring and Evaluation (M&E)	Planning, M&E services	Number of policy briefs prepared	6	-	(6)
			Number of SAGAs and regulatory bodies sensitised on planning, budgeting and Monitoring and Evaluation	15	-	(15)
	Social Protection in Health	Health Financing Services	Number of health care providers trained in strategic purchasing for health care services	50	-	(50)

Source: State Department for Medical Services

4.8.3.4 Project Implementation for the State Department for Medical Services

Table 4.153 summarises some of the ongoing projects undertaken by the State Department for Medical Services in the first three months of FY 2025/2026.

Table 4.153: State Department for Medical Services Projects Implementation

Project Name (a)	Project commence date (b)	Expected date of Completion (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Percentage of Completion (%)
Special Global Fund HIV Grant NFM3-NASCOP	1/7/2021	6/30/2028	GOK and Foreign	37,641	0	0	17,292	46
Kenya COVID-19 Emergency Response Project	2/01/2020	6/30/2026	GOK and Foreign	25,700	0	0	12,744	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 the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Percentage of Completion (%)
Vaccines Programme	7/2/2015	6/2/2028	GOK and Foreign	88,889	0	0	55,700	63
Upgrading of Maternal & Newborn Units Project-VAMED-FINLAND	7/7/2022	6/30/2027	Foreign	4,585	0	0	2,417	53
Procurement of Family Planning & Reproductive Health Commodities	8/13/2014	8/13/2028	GOK	18,215	0	0	2,416	13

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

The project analysis revealed steady progress in all the projects implemented by the State Department for Medical Services, except for the Kenya COVID-19 Emergency Response Project, which was 50 per cent complete, but had no expenditure during the reporting period.

4.8.4 The State Department for Public Health and Professional Standards

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

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

The budget allocated to the State Department for Public Health and Professional Standards in FY 2025/2026 amounted to Kshs.32.15 billion, compared to Kshs.32.47 billion allocated in FY 2024/2025.

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

The budget allocation was to fund four programmes. Table 4.154 shows budget execution by programmes and sub-programmes under the State Department for Public Health and Professional Standards in the first three months of FY 2025/2026.

Table 4.154: Programme and Sub-Programme Performance for the State Department for Public Health

Programmes	Sub-Programmes	Original Estimates (Kshs. Million)			Expenditure (Kshs.Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Preventive and Promotive Services	Communicable Disease Control	198.18	3,010.69	3,208.87	0.18	-	0.18	0.01
	Disease Surveillance and Epidemic Response	603.56	-	603.56	0.35	447.63	447.98	74
	Public Health Services	1,376.09	-	1,376.09	237.16	-	237.16	17
	Radiation Safety and Nuclear Security	199.18	-	199.18	44.59	-	44.59	22
	Primary Health Care	3,425.94	1,335.50	4,761.44	809.85	-	809.85	17
Health Resource Development and Innovation	Capacity Building and Training	8,855.72	865.00	9,720.72	2,283.89	427.50	2,711.39	28
	Research and Innovation on Health	580.40	300.00	880.40	288.45	300.00	588.45	67
	Health Professional Services	4,549.39	-	4,549.39	1,939.70	-	1,939.70	43
Health Policy, Standards and Regulations	Health Standards and Quality Assurance	4,238.07	50.00	4,288.07	257.10	25.00	282.10	7
	Health Policy and Regulations	89.44	-	89.44	12.73	-	12.73	14
General Administration and Support Services	General Administration & Human Resource Management and Development	2,438.75	-	2,438.75	1,749.07	-	1,749.07	72
	Finance and Planning	36.26	-	36.26	0.16	-	0.16	0.4
TOTAL		26,590.98	5,561.19	32,152.17		1,200.13	8,823.35	27

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

The State Department for Public Health and Professional Standards recorded an overall absorption rate of 27 per cent of the revised budget. However, the performances across the programmes and sub-programmes were mixed, with disease surveillance and epidemic response, research and innovation on health, health professional services, and capacity building and training surpassing the 25 per cent target for the period under review. In contrast, the rest of the sub-programmes fell short of the target.

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

Table 4.155 summarises some of the Key Performance Indicators for the State Department for Public Health and Professional Standards of in the first three months of FY 2025/2026.

Table 4.155: Non-Financial Performance by the State Department for Public Health and Professional

PROGRAMME	SUB-PROGRAMME	Key Output	Key Performance Indicator (KPI)	Annual Target(s)	Actual as of 30th September 2025	Variance
Preventive and Promotive Health Services	Communicable disease control	Tuberculosis, Leprosy and lung health control services	Number of TB cases notified (All forms)	98,038	22,827	(75,211)
			Proportion of successfully treated TB cases (all forms of TB)	95	89	(6)
			Number of people in contact with TB patients who began preventive therapy treatment	116,613	17,936	(98,677)
		Malaria promotive, preventive and curative services.	Malaria incidence per thousand population	73	14.4	(58.60)
			Proportion of Confirmed Malaria Cases treated	100	84.1	(15.90)

PROGRAMME	SUB-PROGRAMME	Key Output	Key Performance Indicator (KPI)	Annual Target(s)	Actual as of 30th September 2025	Variance
	Disease Surveillance and Epidemic Response	Disease surveillance and response services	Number of counties supported to establish functional Community Events-Based Surveillance systems (CEBS)	11	0	(11)
			Number of hospitals supported to establish the Functional Events-Based Reporting System	50	0	(50)
		Health emergency and disaster preparedness and response services	Number of counties supported to establish a functional	40	4	(36)
		Food safety services	Number of County Public Health officers' capacity built on Kenya School meals, Food Safety and Quality	540	180	(360)
		Healthcare workers trained in epidemiology services.	Number of healthcare workers trained in Field Epidemiology	50	21	(29)
	Radiation Safety and Nuclear Security	Nuclear and radiation safety, and security services.	Number of radiation protection, nuclear safety, nuclear security and nuclear safeguards regulations developed	8	2	(6)
			Percentage of compliant radiation facilities	100	25	(75)
	Primary Health Care	Primary health services	Cumulative Number of functional primary care networks (PCNs)	268	33	(235)
			Number of CHPs facilitated with a stipend	107,831	100,000	(7,831)
		Ante-natal, post-natal and early-childhood health services	Percentage of women receiving post-natal care within 48 hours.	78	0	(78)
			Percentage of pregnant women attending 4 or more ANC visits	54	0	(54)
			Proportion of children under 5 with diarrhoea treated with zinc/ Oral Rehydration Salts (ORS) Co-pack.	57.7	0	(57.7)
	Health Promotion and Education	Health Promotion and Education Services.	Number of Information, Education and Communication materials disseminated	60	15	(45)
		School health services	Number of County Health Management Teams technically supported to implement school health initiatives	10	0	(10)
Health Policy Standards and Regulations	Health Standards and Quality	Health Professionals Regulatory Services	Percentage of health facilities inspected for compliance with professional norms and standards	25	0	(25)
			Number of Health professional training institutions assessed for compliance with norms and standards of training	160	25	(135)
			Number of previous unregulated health professionals registered	2,000	432	(1,568)
		Health Professionals Management and Advisory Services	Number of health workers, Capacity built for Human Resource Health data management and national health accounts	150	50	(100)
		Health Professionals (medical practitioners, dentists, and Community Oral Health Officers) Regulatory services.	Number of Medical and Dental Officer Interns placed	1,240	1,268	28

PROGRAMME	SUB-PROGRAMME	Key Output	Key Performance Indicator (KPI)	Annual Target(s)	Actual as of 30th September 2025	Variance
		Health Professionals (Nurses) regulatory services	Number of nurses and midwives newly registered	6,600	4,283	(2,317)
		Health Professionals (Clinical Officers) regulatory services	Number of Clinical Officers trainees indexed	3,500	620	(2,800)
		Public Health Professionals regulatory services	Number of Public Health Professionals licensed	3,900	870	(3,030)
		Health Professionals (Counsellors and Psychologists) Regulatory Services	Number of counsellors and psychologists indexed	2,000	470	(1,530)
	Health Policy and Regulations	Health policy, regulatory and quality assurance services.	Number of counties trained on e-KQMH (Kenya Quality Model for Health) Standards	15	1	(14)
		Strengthened community responses and systems	Percentage development of the Systems Readiness Index for CHPs	70	50	(20)
General Administration, Planning and Support Services	General Administration and Human Resource management and development	General administration services	No of Closed-Circuit Television Cameras installed	50	49	(1)
		Records Management Services	Percentage Digitalisation of Departmental Records	20	0	(20)
		Human resources management services	Number of health care Professional interns engaged	6,484	6,452	(32)
	Financing and planning	Planning and M&E services.	Number of officers trained on planning, budgeting and Monitoring and Evaluation	50	0	(50)
			Number of monitoring and evaluations on capital projects carried out.	3	0	(3)
			Number of surveys conducted	1	0	(1)

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

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

Table 4.156 summarises some of the projects undertaken by the State Department for Public Health and Professional Standards in the year under review.

Table 4.156: State Department for Public Health and Professional Standards Projects Implementation

Project Name (a)	Project commence date (b)	Expected date of Completion (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Percentage of Completion (%)
Special Global Fund Malaria Grant-NFM4	01/7/2024	30/6/27	GoK and Foreign	25,448	1,215	298	446	1.75
Building Resilience and Responsive Health System Project	01/7/2024	30/6/29	Foreign	27,735	1,100	0	13	0.05
Equipping of Laboratories and Classrooms at KMTC	04/3/2018	18/9/27	GoK	6,019	540	280	3,491	58
Construction of Tuition Blocks and Laboratories at KMTC	21/9/2021	30/6/27	GoK and Foreign	2,300	325	148	1,755	73.72

Project Name (a)	Project commence date (b)	Expected date of Completion (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Percentage of Completion (%)
Procurement of Anti-TB Drugs not covered under the Global Fund TB Programme	13/8/14	30/6/27	GoK	10,678	300	150	2,178	20.40

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

4.9. National Security Sector

4.9.1 Introduction

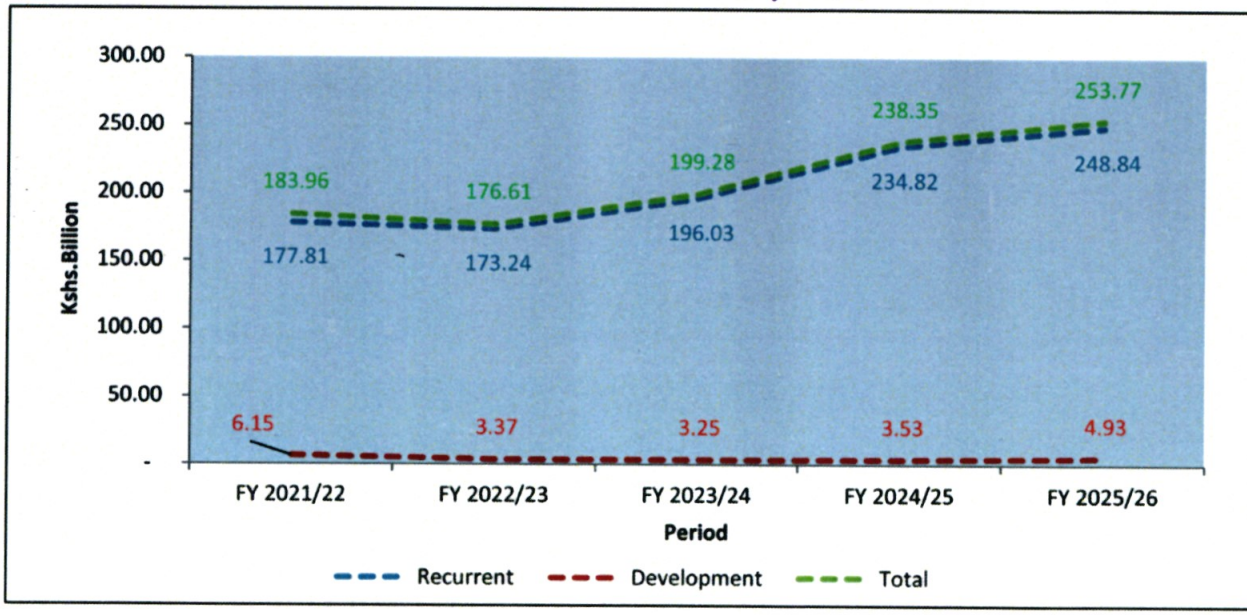
The National Security sector comprises the Ministry of Defence and the National Intelligence Service (NIS). The sector's mandate is to ensure the country's security against any threats emanating from within or outside the Kenyan borders, defend the country, and support the civil powers in maintaining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

4.9.2 Budget Performance for National Security Sector

The budget for the National Security sector in FY 2025/2026 is Kshs.253.77 billion, compared to Kshs.238.36 billion allocated in FY 2024/2025. The allocation comprised Kshs.4.93 billion for development expenditure (2 per cent of the sector's budget) and Kshs.248.84 billion for recurrent expenditure (98 per cent of the sector's allocation). The Ministry of Defence gross estimates amount to Kshs.202.32 billion (78 per cent of the sector's allocation), while NIS amounts Kshs.51.45 billion (22 per cent of the sector's allocation). The growth in the budget allocation for the National Security sector is attributed to increased funding requirements for military modernisation, enhanced territorial defence capabilities, and strengthened intelligence-gathering operations.

Figure 4.15 below shows the budgetary allocation trend for the National Security sector from FY 2021/2022 to FY 2025/2026.

Figure 4.15: Budgetary Allocation Trend for the National Security Sector



Source: *National Treasury*

In the first three months of FY 2025/2026, total exchequer issues to the National Security sector were Kshs.60.90 billion, representing 25 per cent of the sector's net estimates. The Ministry of Defence received Kshs.42.94 bil-

lion, representing 23 per cent of the net estimates, while the NIS received Kshs.17.96 billion, representing 35 per cent of the recurrent net estimates.

Table 4.157 shows the National Security sector analysis of exchequer issues and expenditures in the first three months of FY 2025/2026.

Table 4.157: National Security Sector-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs Bn)						Recurrent (Kshs Bn)					
	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Budget	Original budget	Original Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
Ministry of Defence	4.93	1.00	0.10	0.19	10	4	197.39	189.56	42.84	48.94	23	25
National Intelligence Service	-	-	-	-			51.45	51.45	17.96	16.31	35	32
Total	4.93	1.00	0.10	0.19	10	4	248.84	241.01	60.80	65.25	25	26

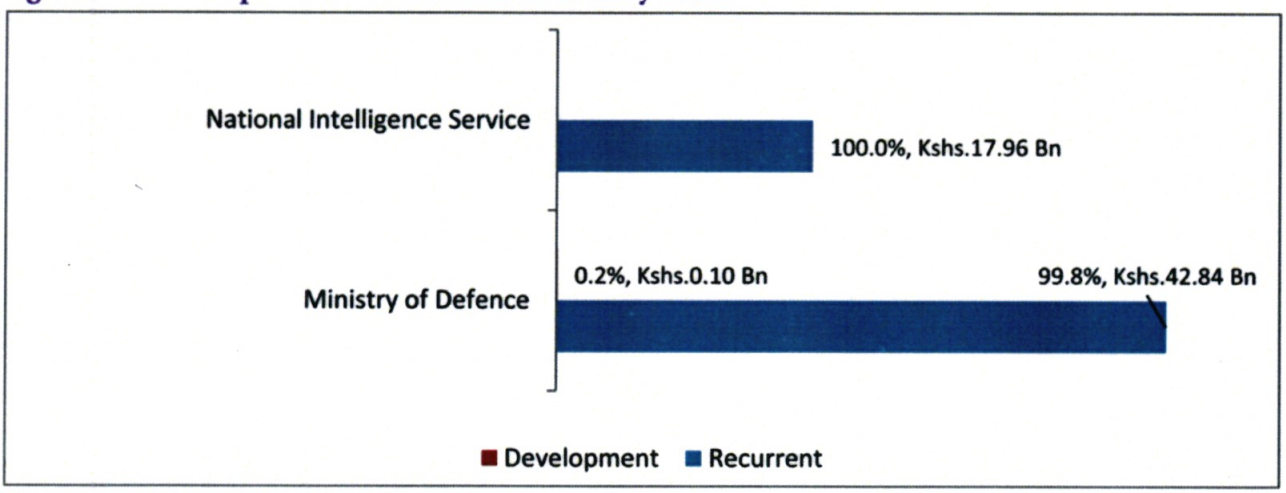
Sector Summary

	Original Gross budget	Original Net budget	Exchequer Issues	Expenditure	% of Exchequer to Original Net Budget	% of Expenditure to Original Gross Budget
Development	4.93	1.00	0.10	0.19	10	4
Recurrent	248.84	241.01	60.80	65.25	25	26
Total	253.77	242.01	60.90	65.44	25	26

***Source:** MDAs and National Treasury*

Figure 4.16 summarises the exchequer issues to the National Security sector in the first three months of FY 2025/2026.

Figure 4.16: Exchequer issues to the National Security Sector



***Source:** National Treasury*

The total expenditure for the National Security sector in the first three months of FY 2025/2026 amounted to Kshs.65.44 billion, representing 26 per cent of the gross estimates, compared to 24 per cent (Kshs.51.98 billion) recorded in the first three months of FY 2024/2025. The Ministry of Defence spent Kshs.48.94 billion on recurrent activities, representing 25 per cent of the annual gross estimates, compared to 24 per cent (Kshs.40.76 billion) recorded in a similar period FY 2024/2025 and Kshs.187.95 million on development activities. The National Intelligence Service spent Kshs.16.31 billion on recurrent activities, accounting for 32 per cent of the

annual gross estimates, compared to 24 per cent (Kshs.11.21 billion) recorded in the first three months of FY 2024/2025.

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

4.9.3.1 Budget Performance by the Ministry of Defence

The budget allocation to the Ministry of Defence in FY 2025/2026 amounted to Kshs.202.32 billion, compared to Kshs.179.71 billion allocated in FY 2024/2025.

4.9.3.2 Ministry of Defence Programmes and Sub-Programme Performance

The budget allocation was to fund four programmes, namely, national defence, civil aid, national space management, general administration, planning, and support services. Table 4.158 shows the budget execution by programmes and sub-programmes in the first three months of FY 2025/2026.

Table 4.158: The Ministry for Defence Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
National Defence	Defence Policy and Management	32,554.96	-	32,554.96	8,161.27	-	8,161.27	25
	Land Defence	71,963.60	-	71,963.60	18,040.70	-	18,040.70	25
	National Air Defence	44,548.89	-	44,548.89	11,168.05	-	11,168.05	25
	Territorial Waters Defence	22,274.45	-	22,274.45	5,584.03	-	5,584.03	25
	Military Modernization	13,650.00	4,734.00	18,384.00	3,392.91	137.95	3,530.86	19
Civil Aid	Civil Aid	335.00	-	335.00	83.75	-	83.75	25
National Space Management	National Space Management	350.00	-	350.00	-	-	-	
General Administration, Planning and Support Services	Headquarters Administrative Services	2,847.50	-	2,847.50	654.00	-	654.00	23
	Defence Policy and Planning	25.06	-	25.06	5.33	-	5.33	21
	Defence Cooperation and Diplomacy	19.43	-	19.43	4.85	-	4.85	25
	Defence Financial Management & Oversight	27.75	-	27.75	6.10	-	6.10	22
Defence Industrialization	Defence Industry	8,792.30	200.00	8,992.30	1,754.95	50.00	1,804.95	20
	Total	197,388.95	4,934.00	202,322.95	48,943.95	187.95	49,131.91	24

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

The Ministry of Defence recorded an overall absorption rate of 24 per cent in the first three months, with most programmes such as National, Land, Air, and Territorial Defence achieving 25 per cent. Military Modernization and General Administration recorded lower absorption at 19 and 23 per cent, respectively, while Defence Industrialization reported an exceptionally high absorption of 6,182 per cent, indicating expenditure far above the approved estimates.

4.9.3.3 Non-financial Performance by the Ministry of Defence

Table 4.159 presents the achievements of the Key Performance Indicators for the Ministry of Defence in the first three months of FY 2025/2026.

Table 4.159: Non-Financial Performance by the Ministry of Defence

Programme	Sub Programme	Key Output	Key Performance Indicators	Annual Target	Actual as of 30th September 2025	Variance
National Defence	Defence Policy and Management	Policy and Strategic guidance provided	% Provision of policy and strategic guidance	100	100	-
			No. of Joint exercises conducted	6	-	(6)
		Secure Mulii Agency Communication	Number of Network Subscribers	3,000	2,000	(1,000)
			Number of Base Transceiver Stations Built	30	-	(30)
	Land Defence	Land-based threats responded to	% of land-based threats responded to	100	100	-
	National Air Space Defence	National Air support provided	Number of flying hours	550	93	(457)
	Territorial Water Defence	Sea-borne threats responded to	% of sea-borne threats responded to	100	100	-
	Defence Policy and Planning	Policies, Strategies, Plans developed, reviewed and implemented	No. of defence and affiliated policies, plans reviewed and developed	2	1	(1)
		Monitoring and Evaluation Reports	Number of M&E Reports	4	1	(3)
		Plans Developed/Reviewed	Number Plans Developed/Reviewed	2	2	-

***Source:** Ministry of Defence*

4.9.4 The National Intelligence Service

The National Intelligence Service is tasked with National Security Intelligence.

4.9.4.1 Budget Performance by the National Intelligence Service

In FY 2025/2026, the National Intelligence Service was allocated Kshs.51.48 billion, compared to Kshs.58.65 billion allocated in FY 2024/2025.

4.9.4.2 National Intelligence Service Programmes and Sub-Programme Performance

The budgetary allocation is to fund only one programme, namely, Security Intelligence. Table 4.160 shows the budget execution by programme and sub-programme in the first three months of FY 2025/2026.

Table 4.160: The National Intelligence Service Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
National Security Intelligence	Security Intelligence	51,447.23	-	51,447.23	16,310.13	-	16,310.13	32
	Total	51,447.23	-	51,447.23	16,310.13	-	16,310.13	32

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

The expenditure on the National Intelligence Service programme stood at 32 per cent of its budget allocation, reflecting the timely implementation of the budget.

4.10. Public Administration and International Relations Sector

4.10.1 Introduction

The Public Administration and International Relations (PAIR) sector consists of twenty-three MDAs, namely

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

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

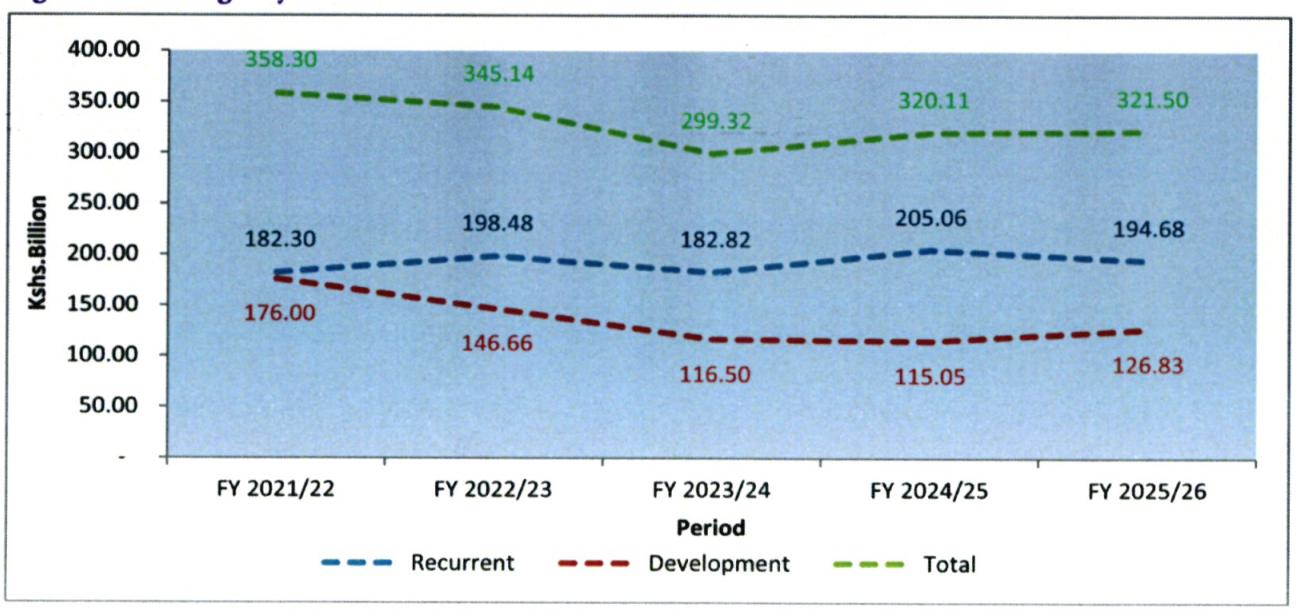
The sector has prioritised programmes and projects aligned with the Post-COVID-19 Economic Recovery Stimulus Programme (PC-ERS), the Bottom-Up Economic Transformation Agenda, and the Fourth Medium Term Plan of Kenya Vision 2030. Priority was also accorded to ongoing interventions supporting the "Big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

4.10.2 Budget Performance for the PAIR Sector

The budget allocation to PAIR in FY 2025/2026 amounted to Kshs.321.50 billion, compared to the Kshs.320.11 billion allocated in FY 2024/2025. This amount represents 7 per cent of the gross national budget of Kshs. 4.69 trillion and 13 per cent of the MDAs' budget of Kshs.2.55 trillion. The allocation included Kshs.126.83 billion (39 per cent) for development activities and Kshs.194.68 billion (61 per cent) for recurrent expenditure. The National Treasury received the highest budgetary allocation of Kshs. 106.88 billion (33 per cent of the Sector's budget), while the State Department for Cabinet Affairs had the lowest budgetary allocation of Kshs. 0.23 billion (less than 1 per cent of the PAIR Sector's allocation).

Figure 4.17 shows the budgetary allocation trends of the PAIR Sector from FY 2021/2022 to FY 2025/2026.

Figure 4.17: Budgetary Allocation Trend for the PAIR Sector

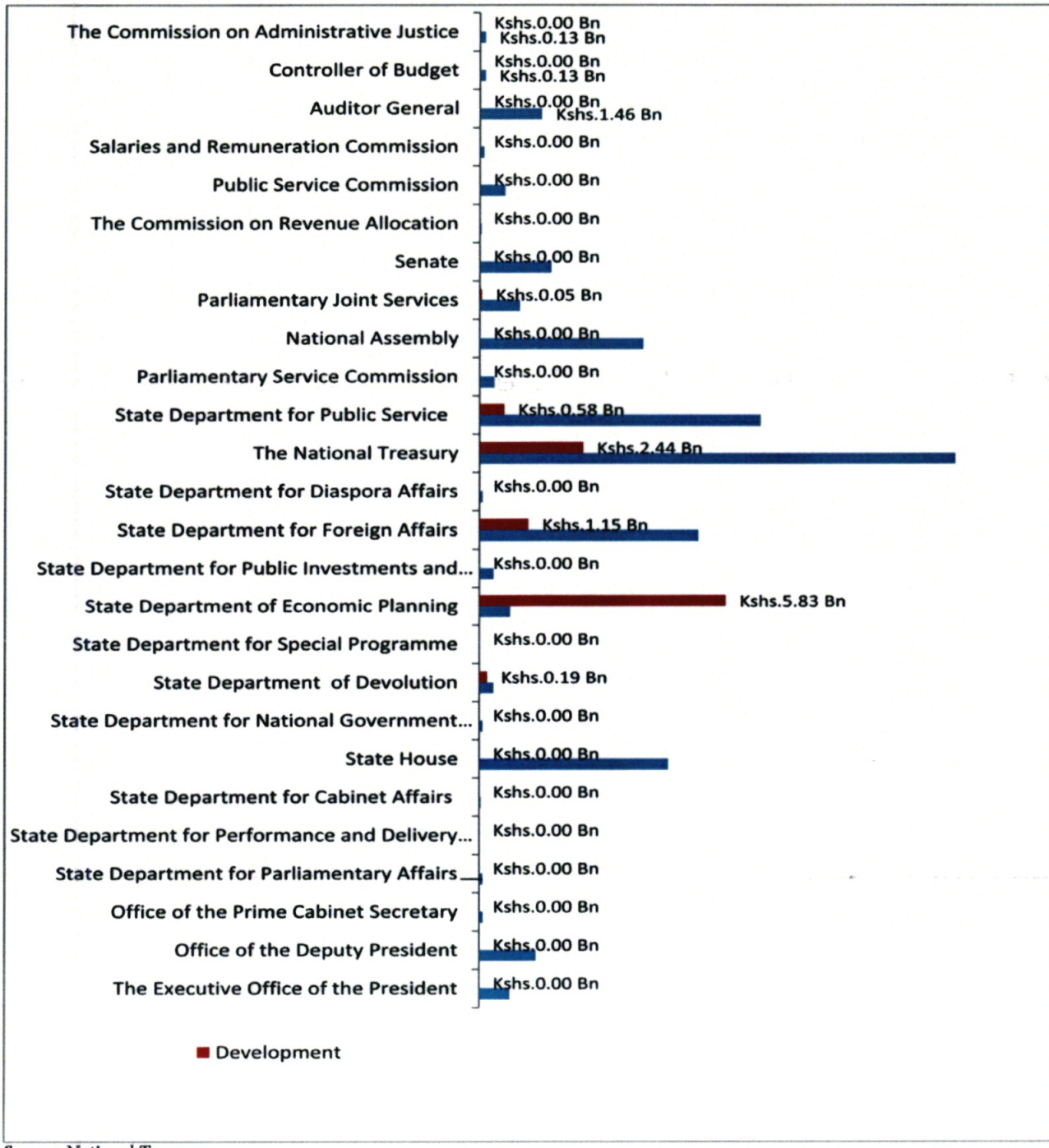


Source: *National Treasury*

The total exchequer issues to the PAIR Sector amounted to Kshs.50.92 billion, representing 17 per cent of the Sector's net estimates. This amount comprised Kshs.10.25 billion for development expenditure, representing 9 per cent of development net estimates, and Kshs.40.67 billion for recurrent activities, representing 23 per cent of recurrent net estimates.

In the first three months of FY 2025/2026, The State Department for Foreign Affairs received the highest proportion of development exchequer issues to development net estimates at 49 per cent, while the State Department for Devolution received the lowest at 1 per cent. The State State House recorded the highest proportion of recurrent exchequer issues to recurrent net estimates of 58 per cent. The State Department for Special Programmes recorded the lowest ratio of recurrent exchequer issues to recurrent net estimates at 1 per cent. Figure 4.18 shows the exchequer issues to the PAIR Sector in the first three months of FY 2025/2026.

Figure 4.18: Exchequer Issues to the PAIR Sector



Source: *National Treasury*

The total expenditure for the PAIR Sector amounted to Kshs.62.60 billion, representing 20 per cent of the gross estimates, compared to Kshs.55.99 billion (17 per cent) recorded in the first three months of FY 2024/2025. This amount comprised Kshs.19.73 billion for the development budget representing an absorption rate of 16 per cent, compared to 18 per cent (Kshs.20.29 billion) recorded in the first three months of FY 2024/2025, and Kshs.42.87 billion for recurrent expenditure representing 22 per cent of the recurrent gross estimates, compared to 17 per cent (Kshs.35.71) recorded in a similar period of FY 2024/2025. Table 4.161 shows an analysis of exchequer issues and expenditure in the first three months of FY 2025/2026 for the PAIR Sector.

Table 4.161: PAIR Sector-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
The Executive Office of the President	1.03	1.03	-	0.38	-	36	4.54	4.52	0.72	1.04	16	23
Office of the Deputy President	0.10	0.10	-	-	-	-	2.97	2.97	1.34	0.43	45	14
Office of the Prime Cabinet Secretary	-	-	-	-	-	-	0.36	0.36	0.09	0.10	26	29
State Department for Parliamentary Affairs	-	-	-	-	-	-	0.36	0.36	0.08	0.08	22	23
State Department for Cabinet Affairs	-	-	-	-	-	-	0.23	0.23	0.04	0.04	16	15
State House	0.89	0.89	-	0.24	-	26	7.68	7.68	4.45	4.50	58	59
State Department for National Government Coordination	0.02	0.02	-	-	-		1.02	1.02	0.09	0.10	8	9
State Department of Devolution	15.92	15.92	0.19	0.16	1	1	1.33	1.33	0.34	0.30	25	23
State Department for Special Programme	0.17	0.17	-	-	-	-	0.49	0.49	0.01	0.01	1	3
State Department of Economic Planning	59.36	59.30	5.83	11.26	10	19	3.68	3.39	0.73	0.74	22	20
State Department for Public Investments and Assets Management	0.74	0.74	-	0.02	-	3	3.17	2.83	0.34	0.36	12	11
State Department for Foreign Affairs	2.35	2.35	1.15	-	49	-	23.02	22.73	5.18	1.53	23	7
State Department for Diaspora Affairs	-	-	-	-	-	-	0.72	0.72	0.08	0.09	11	13
The National Treasury	42.50	33.06	2.44	6.00	7	14	64.38	48.50	11.25	15.09	23	23
State Department for Public Service	1.86	1.51	0.58	0.58	38	31	19.75	16.80	6.65	6.61	40	33
Parliamentary Service Commission	-	-	-	-	-	-	2.84	2.84	0.35	0.23	12	8

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
National Assembly	-	-	-	-	-	-	28.57	28.57	3.86	5.34	13	19
Parliamentary Joint Services	1.57	1.57	0.05	1.10	3	70	6.82	6.79	0.95	1.54	14	23
Senate	-	-	-	-	-	-	8.20	8.20	1.69	1.81	21	22
The Commission on Revenue Allocation	-	-	-	-	-	-	0.37	0.37	0.04	0.09	10	23
Public Service Commission	-	-	-	-	-	-	3.56	3.55	0.60	0.59	17	17
Salaries and Remuneration Commission	-	-	-	-	-	-	0.75	0.75	0.10	0.12	13	16
Auditor General	0.33	0.33	-	-	-	-	8.36	7.95	1.46	1.88	18	22
Controller of Budget	-	-	-	-	-	-	0.83	0.83	0.13	0.11	15	14
The Commission on Administrative Justice	-	-	-	-	-	-	0.67	0.67	0.13	0.14	19	21
Total	126.83	116.98	10.25	19.73	9	16	194.68	174.46	40.67	42.87	23	22

Sector Summary

	Gross Estimates (Kshs. Bn)	Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Expenditure (Kshs. Bn)	% of Exchequer to Net Estimates (Kshs. Bn)	% of Expenditure to Gross Estimates (Kshs. Bn)
Development	126.83	116.98	10.25	19.73	9	16
Recurrent	194.68	174.46	40.67	42.87	23	22
Total	321.50	291.45	50.92	62.60	17	19

***Source:** MDAs and National Treasury*

The Executive Office of the President recorded the highest absorption of development budget at 36 per cent, while the State Department for Devolution recorded the lowest percentage of development expenditure to gross development estimates at 1 per cent. Conversely, the State House recorded the highest recurrent expenditure to gross estimates at 59 per cent, while the State Department for Special Programme recorded the lowest absorption of recurrent budget at 3 per cent.

4.10.3 The Executive Office of the President

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

4.10.3.1 Budget Performance by The Executive Office of the President

The budget allocation to the Executive Office of the President in FY 2025/2026 amounted to Kshs.5.57 billion, compared to Kshs. 4.62 billion allocated in FY 2024/2025.

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

The budget allocation was to fund four programmes. Table 4.162 shows budget execution by programmes and sub-programmes under the Executive Office of the President in the first three months of FY 2025/2026.

Table 4.162: The Executive Office of the President Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Government Printing Services	Government Printing Services	767.60	300.00	**1,067.60**	130.84	9.95	**140.79**	13
General Administration, Planning and Support Services	General Administration, Planning and Support Services	1,789.13	480.00	**2,269.13**	574.06	274.74	**848.80**	37
	Power of Mercy Advisory Services	39.10	-	**39.10**	3.82	-	**3.82**	10
	Counter Terrorism Services	450.00	185.00	**635.00**	112.50	92.50	**205.00**	32
	Advisory Services on Economic and Social Affairs	-	-	-	-0.02	-	**-0.02**	
	Strategic Policy Advisory Services	198.99	-	**198.99**	30.49	-	**30.49**	15
	Public Entities Oversight entities	378.59	-	**378.59**	50.59	-	**50.59**	13
Leadership and Coordination Services	Leadership and Coordination Services	911.89	69.00	**980.90**	138.23	-	**138.23**	14
Total		4,535.30	1,034.00	5,569.31	1,040.52	377.19	1,417.70	25

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

The analysis in Table 4.150 revealed varying absorption rates across sub-programmes, with an overall rate of 25 per cent.

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

Table 4.163 presents the achievements of the Executive Office of the President's key performance indicators in the first three months of FY 2025/2026.

Table 4.163: Non-Financial Performance by the Executive Office of the President

Programme	Sub Programme	Key Output	Key Performance Indicators	Annual Target	Actual as of 30th September 2025	Variance
General Administration, Planning and Support Services	General Administration, Planning and Support Services	Government Policy/Executive Orders/Directives/ Proclamations transmitted to MDAs	% transmission	100	100	-
		ICT services provided	No. of digitalized services	3	2	(1)
		Bi-weekly press statements issued on strategic communication for the National Government	No. of pressers issued	24	3	(21)
		Periodic government communications in times of Crisis, Emergency and Risk (CER) situations issued	% of CER covered	100	100	-
		Climate change and adaptation measures undertaken	No. of trees planted	50,000,000	254,197,000	204,197,000

Programme	Sub Programme	Key Output	Key Performance Indicators	Annual Target	Actual as of 30th September 2025	Variance
Government Printing Services	Government Printing Services	Government Printing Services	% orders processed within 7 days	100	25	(75)
			No. of equipment acquired	5	-	(5)
			No. of sections refurbished	2	-	(2)
Leadership and Co-ordination of Government Services	Leadership and Coordination	Advisory on public service reforms and re-engineering services	% level of advisory	100	100	-
		Kenya - Uganda boundary reaffirmed	Number of Kilometers reaffirmed.	50	-	(50)
		Kenya – Tanzania boundary reaffirmed	No. of Kilometers of reaffirmed boundary line	100	-	100

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

4.10.3.4 Projects Implementation Status for The Executive Office of the President

Table 4.164 summarises high expenditure projects undertaken by the Executive Office of the President.

Table 4.164: The Executive Office of the President Project Implementation Status

Project Name(a)	Project Commencement Date (b)	Expected date of Completion of the Project (c)	Source of Funds (d)	Estimated Value of the Project (Kshs. Million) (e)	Total Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative project expenditure as of 30th September 2025 (Kshs. Million) (h)	Per centage (%) of Completion
General Works-Refurbishment of Harambee House Main	Jul 1, 2015	30 June 2026	GOK	336.50	-	-	118.10	35
National Fund for the disabled of Kenya	Jul 1, 2016	30 June 2027	GOK	3,240.90	225.00	225.00	2,435.80	75
Directorate of Resource Survey & Remote Sensing	Jul 1, 2019	30 June 2027	GOK	1,091.00	34.50	9.95	237.05	22
Modernization of Press & Refurbishment of Buildings at GP"	Jul 1, 2013	30 June 2028	GOK	12,512.00	120.00	-	981.70	8
Kenya - EU Partnership on National Strategy to Counter terrorism	FEB 1,2025	31 January 2029	Foreign	697.40	92.50	92.50	92.50	13

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

Analysis of the project's implementation under the Executive Office of the President showed that the Modernisation of Press & Refurbishment of Buildings project at Government Press had recorded minimal progress (8 per cent completion rate) despite the project commencing in 2013 with a target completion date of three years.

4.10.4 The Office of the Deputy President

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

4.10.4.1 Budget Performance by the Office of the Deputy President

The Gross budget allocation to the Office of the Deputy President in FY 2025/2026 amounted to Kshs.3.07 billion, compared to Kshs.3.22 billion allocated in FY 2024/2025.

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

The budget allocation was to fund one programme. Table 4.165 shows budget execution by programmes and sub-programmes under the Office of the Deputy President in the first three months of FY 2025/2026.

Table 4.165: The Office of the Deputy President Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Deputy President Services	General Administration, Planning and Support	654.24	100.00	**754.24**	158.11	-	**158.11**	21
	Coordination and Supervision	2,243.00	-	**2,243.00**	262.62	-	**262.62**	12
	Office of the Spouse of the Deputy President	-	-	-	0.27	-	**0.27**	
	Government Strategic Priority Intervention	74.89	-	**74.89**	4.88	-	**4.88**	7
Total		2,972.13	100.00	3,072.13	425.87	-	425.87	14

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

Analysis of the Office of the Deputy President's programme and sub-programme performance showed varied fund utilization and absorption rates. The Office of the Spouse of the Deputy President had no budget allocation in the period under review but incurred expenditure of Kshs.0.27 million. Notably, the Deputy President's services programme recorded sub-optimal performance at overall absorption rate of 14 per cent, compared to the period's target of 25 per cent.

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

The achievements against Key Performance Indicators of the Office of the Deputy President in the first three months of FY 2025/2026 is presented in Table 4.166.

Table 4.166: Non-Financial Performance by the Office of the Deputy President

Programme	Sub-Programmes	Key Output	Key Performance Indicators	Annual Target(s)	Actual as of 30th September 2025	Variance
Deputy President Services	General Administration, Planning and Support Services	ODP strategic meetings organized and coordinated	No. of Reports on decisions implemented	24	6	(18)
	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	2	(18)
	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	1	(3)
		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	1	-	(1)
		High-level Multi-stakeholder Engagement on NEDI undertaken	Number of on consultative leaders' meetings	4	14	10
		Technical committee meetings to assess the implementation of NEDI programs and projects	No. of consultative technical meetings reports	6	2	(4)
		Implementation of NEDI programs/projects tracked and reported	No. of M&E reports	4	1	(3)
		Multi-stakeholder forums/ engagements with MDAs and other actors on coffee value chain interventions conducted	No. of consultative Forums	4	14	10
		Consultative engagement between the Executive and CCIOs undertaken	No of engagements	4	1	(3)
			Number of progress reports on the implementation of resolutions	4	1	(3)
		Consultative multi-stakeholder engagements on agricultural reforms in the priority value chains held	Number of Forums held	4	-	(4)

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

The non-financial performance analysis in the first three months of FY2025/26 indicated strong progress by the Office of the Deputy President in convening stakeholder engagements on coffee value chain interventions, development of strategic policy advisories, monitoring and conducting high-level multi-stakeholder engagements on North Eastern Development Initiative (NEDI and holding strategic meetings. However, key activities that did not record any output included Intergovernmental Budget and Economic meetings (target of 4 meetings), consultative fora on Development Partners' funded programmes and projects (target of 4 forums) and multi-stakeholder engagements on agricultural reforms in priority value chains (target of 4 engagements).

4.10.5 The Office of the Prime Cabinet Secretary

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

4.10.5.1 Budget Performance by the Office of the Prime Cabinet Secretary

The budget allocation to the Office of the Prime Cabinet Secretary in FY 2025/2026 amounted to Kshs.356.64 million, compared to Kshs.958.15 million allocated in FY 2024/2025.

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

The budgetary allocation was to fund one programmes. Table 4.167 shows budget execution by programmes and sub-programmes under the Office of the Prime Cabinet Secretary in the first three months of FY 2025/2026.

Table 4.167: The Office of the Prime Cabinet Secretary Programme and Sub-Programme Performance

Programme	Sub-Programme	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Government Coordination and Supervision	Coordination and Supervision Services	356.64	-	356.64	102.56	-	102.56	29
Total		356.64	-	356.64	102.56	-	102.56	29

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

Analysis of programme and sub-programme performance for the Office of the Prime Cabinet Secretary revealed that the Coordination and Supervision Services sub-programme had a budget absorption rate of 29 per cent.

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

The achievements against Key Performance Indicators of the Office of the Prime Cabinet Secretary in the first three months of FY 2025/2026 are presented in Table 4.168.

Table 4.168: 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 30th September 2025	Variance
Government coordination and Supervision	Coordination and Supervision Services	PCS is fully facilitated to execute the mandate	% level of facilitation	100	25	(75)
		The National Development Implementation Committee convened	Number of NDIC meetings held	4	-	(4)
		Collaboration framework with MDAs and potential partners developed	Number of MoUs signed	12	3	(9)

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

In the first three months of FY2025/2026, the Government Coordination and Supervision Programme recorded satisfactory performance across all key activities except for the convening of National Development Implementation Committee meetings, which were not held.

4.10.5.4 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.

4.10.5.5 Budget Performance by the State Department for Parliamentary Affairs

The budget allocation to the State Department for Parliamentary Affairs in FY 2025/2026 amounted to Kshs.363.51 million, compared to Kshs.322.92 million allocated in FY 2024/2025.

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

The budget allocation was to fund three programmes. Table 4.169 shows budget execution by programmes and sub-programmes under the State Department for Parliamentary Affairs in the first three months of FY 2025/2026

Table 4.169: The State Department for Parliamentary Affairs Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Parliamentary Liaison and Legislative Affairs	Parliamentary Liaison Affairs	34.36	-	34.36	9.51	-	9.51	28
	Legislative Coordination Services	33.01	-	33.01	8.12	-	8.12	25
Policy Coordination and Strategy	Policy Coordination Services	46.22	-	46.22	10.31	-	10.31	22
	Policy Advisory Services	28.29	-	28.29	6.71	-	6.71	24
General Administration, Planning and Support Services	Administrative Services	221.63	-	221.63	48.07	-	48.07	22
	Total	363.51	-	363.51	82.72	-	82.72	23

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

Overall, the State Department for Parliamentary Affairs' performance recorded an absorption rate of 23 per cent of the budget with Parliamentary Liason Affairs sub-programme recording the highest absorption rate of 28 per cent, while Administrative Services and Policy Coordination services sub programmes recorded the lowest absorption rates at 22 per cent respectively.

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

Table 4.170 presents the achievements of the State Department for Parliamentary Affairs' key performance indicators in the first three months of FY 2025/2026.

Table 4.170: Non-Financial Performance by the State Department for Parliamentary Affairs

Programme	Sub-Programme	Key Output	Key Performance Indicators	Annual Targets	Actual Achievement as of 30th September 2025	Variance
Parliamentary Liaison and Legislative Affairs	Parliamentary Liaison Services	Parliamentary Liaison Services	Number of MDAs' capacity built on Parliamentary Liaison	52	-	(52)
			Number of status reports on Parliamentary Resolutions and executive undertakings to Parliament	4	-	(4)
			Number of reports on Government business in Parliament to the Cabinet	3	1	(1)
Policy Coordination and Strategy	Policy Coordination Services	Policy Coordination Services	% Completion of Public Policy Handbook for Kenya	100		
			% of proposed policies reviewed	100	100	-
			Number of MDAs' capacity built on the Handbook			
			Number of technical officers' capacity built	52	-	(52)
			Number of implementation status reports on the public policy handbook	4	1	(3)

Source: State Department for Parliamentary Affairs

The non-financial performance of the State Department for Parliamentary Affairs revealed dismal delivery of services during the period under review. The key activities that did not record any output included status reports on Parliamentary resolutions and executive undertakings to Parliament, capacity building of MDAs on Parliamentary Liaison and Public Policy Handbook and capacity development of technical officers.

4.10.6 The State Department for National Government Coordination

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

4.10.6.1 Budget Performance by the State Department for National Government Coordination

The budget allocation to the State Department for National Government Coordination in FY 2025/2026 amounted to Kshs.1.04 billion. There was no budget allocation in FY 2024/2025 since it was a newly created State Department.

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

The budget allocation was to fund one programme. Table 4.171 shows budget execution by programme and sub-programmes under the State Department for National Government Coordination in the first three months of FY 2025/2026.

Table 4.171: The State Department for National Government Coordination Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Government Coordination and Supervision	Coordination and Supervision Services	470.99	22.00	492.99	66.28	-	66.28	13
	Administration and Support Services	551.35	-	551.35	30.26	-	30.26	5
Total		1,022.34	22.00	1,044.34	96.53	-	96.53	9

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

The programmes and sub-programmes analysis revealed unsatisfactory performance by the State Department for National Government Coordination with an overall budget absorption rate of 9 per cent, compared to the period's target of 25 per cent.

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

The achievements against Key Performance Indicators of the State Department for National Government Coordination in the first three months of FY 2025/2026 are presented in Table 4.172.

Table 4.172: Non-Financial Performance by the State Department for National Government Coordination

Programme	SUB- Programme	Key Output	Key Performance Indicator	Annual Target	Actual as of 30th September 2025	Variance
Government Coordination and Supervision	Coordination and Supervision Services	Coordination Services	% Implementation of coordination services	100	100	-
			Number of National Government policy progress reports	4	1	(3)
		Planning, monitoring, Evaluation and Services	Number of Monitoring and Evaluation Reports	4	1	(30
			% Level automation of the Performance Contract (PC) processes	85	-	(85)
			Number of PCs aligned to the government priorities	477	445	(32)
			Number of Mid-Year Performance evaluations (MDAs)	477	-	(477)
		National Cohesion Services	Number of intercommunity exchange visits conducted for stakeholders	4	-	(4)

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

4.10.7 The State Department for Cabinet Affairs

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

4.10.7.1 Budget Performance by the State Department for Cabinet Affairs

The budget allocation to the State Department for Cabinet Affairs in FY 2025/2026 amounted to Kshs.228.72 million, compared to Kshs.221.71 million allocated in FY 2024/2025.

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

The budget allocation was to fund one programmes. Table 4.173 shows budget execution by programmes and sub-programmes under the State Department for Cabinet Affairs in the first three months of FY 2025/2026.

Table 4.173: The State Department for Cabinet Affairs Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Cabinet Affairs Delivery	Cabinet Decision and Presidential Directives	44.58	-	44.58	6.83	-	6.83	15
	Coordination of Development Partners and Implementation of Special Government Initiatives	11.86	-	11.86	1.29	-	1.29	11
	Public Sector Reforms	24.64	-	24.64	3.49	-	3.49	14
	General Administration, Planning and Support Services	147.64	-	147.64	22.50	-	22.50	15
Total		228.72	-	228.72	34.10	-	34.10	15

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

Analysis of the programme and sub-programme performance revealed low absorption rates across different initiatives under the State Department for Cabinet Affairs, recording an overall absorption of 15 per cent.

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

The achievements against Key Performance Indicators of the State Department for Cabinet Affairs in the first three months of FY 2025/2026 are presented in Table 4.174.

Table 4.174: Non-Financial Performance by the State Department for Cabinet Affairs

Programme	Sub-Programme	Key Output	Key Performance Indicators	Annual Target(s)	Actual as of 30th September 2025	Variance
Cabinet Affairs Services	Cabinet Decisions and Presidential Directives Delivery	Executive Decisions Delivery Service	% level of completion of GDMIS developed and maintained	100	20	(80)
			Bi-annual and Annual Implementation status reports for Cabinet Decisions and Presidential Directives prepared	2	-	(2)
			Implementation guidelines and Collaboration framework for Cabinet Decisions and Presidential Directives	1	-	(1)
	Coordination of Programmes and Projects of Special Government Initiative	Special Government Initiative	Implementation of SGIs monitored, evaluated and reported to the cabinet	4	-	(4)
			Annual National Special Government Initiative status report	1	-	(1)

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

No progress was made in the achievement of the set targets except for 20 per cent recorded towards the development of GDMIS.

4.10.8 The State Department for Special Programmes

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

4.10.8.1 Budget Performance by the State Department for Special Programmes

The budget allocation to the State Department for Special Programmes in FY 2025/2026 amounted to Kshs.653.69 million. There was no budget allocation in FY 2024/2025 since it was a newly created State Department.

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

The budget allocation was to fund four programmes. Table 4.175 shows budget execution by programmes and sub-programmes under the State Department for Special Programmes in the first three months of FY 2025/2026.

Table 4.175: Programme and Sub-Programme Performance of the State Department for Special Programmes

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Accelerated ASALs Development	Drought Management	331.50	165.60	497.11	7.21	-	7.21	1
	Administrative Services	156.58	-	156.58	6.68	-	6.68	4
Total		488.08	165.60	653.69	13.88	-	13.88	2

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

The Accelerated ASAL Development Programme recorded low performance with overall absorption rate of 2 per cent. Both Drought Management and Administrative Services sub-programmes performed far below expectations at 1 per cent and 4 per cent, respectively. This implies significant implementation delays.

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

The achievements against Key Performance Indicators of the State Department for Special Programmes in the first three months of FY 2025/2026 are presented in Table 4.176.

Table 4.176: Non-Financial Performance by the State Department for Special Programmes

Programme	Sub-Programmes	Key Output	Key Performance Indicator (KPI)	Annual Target	Actual	Variance
Disaster Risk Management	Relief, Rehabilitation and Recovery Services	Relief and Rehabilitation	Number of households supported with relief food	400,000.00	520,450.00	120,450.00
			Number of households receiving non-food items	200,000.00	-	(200,000.00)
			% Completion of RAMIS	100.00	60.00	(40.00)
	Disaster Risk Reduction Services	Disaster Response Coordination Services	% of disaster response coordinated	100.00	100.00	-

Programme	Sub-Programmes	Key Output	Key Performance Indicator (KPI)	Annual Target	Actual	Variance
			Number of Counties assessed on disaster preparedness	23.00		(23.00)
			% of affected families/ entities supported post-disaster	100.00		(100.00)
		Disaster Management Services	Number of ward drought contingency plans produced to inform response plans	81.00	-	(81.00)
			Number of sector-specific drought response interventions funded	175.00	2.00	(173.00)
			Number of drought coordination forums held (national/ county level)	130.00	2.00	(128.00)
	General Administration and Support Services	Improved Service Delivery	% Staff Appraised on PAS	100.00	-	(100.00)
			Number of MTEF budget reports prepared	3.00	3.00	-
			No. of Budget Implementation Reports prepared	4.00	1.00	(3.00)
			Number of Strategic plans developed/reviewed	1.00	-	(1.00)
			Number of monitoring and evaluation reports produced	4.00	-	(4.00)
			% absorption of the Budget	100.00		(100.00)

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

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 budget allocation to the State House in FY 2025/2026 amounted to Kshs.8.58 billion, compared to Kshs.12.07 billion allocated in FY 2024/2025.

4.10.9.2 State House 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 House in the first three months of FY 2025/2026.

Table 4.177: The State House Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
State House Affairs	Coordination of State House Functions	7,231.39	894.91	**8,126.30**	4,452.92	235.10	**4,688.02**	58
	Administration of statutory Benefits for the retired Presidents and Deputy Presidents	452.61	-	**452.61**	50.69	-	**50.69**	11
Total		**7,684.00**	**894.91**	**8,578.91**	**4,503.61**	**235.10**	**4,738.71**	55

***Source:** The State House*

The analysis indicates that the State House recorded a strong performance, achieving an overall absorption rate of 55 per cent, which is well above the first-quarter average of 25 per cent. Whereas, this reflected efficient budget execution it also presented a risk of budget depletion before the end of FY2025/26 leading to budget non-credibility.

4.10.9.3 Non-financial Performance by the State House

The achievements against Key Performance Indicators of State House in the first three months of FY 2025/2026 are presented in Table 4.178.

Table 4.178: Non-Financial Performance by the State House

Sub-Programme	Key Output	Key Performance Indicators	Annual Target(s)	Actual as of 30th September 2025	Variance
Coordination of State House Functions	The President facilitated to execution of the constitutional mandate	% level of operations, activities and programmes facilitated	100	100	-
	National day celebrations facilitated	No. of National celebrations facilitated	3	-	(3)
	Cabinet business	% Level of facilitation	100	100	-
	The President facilitated to execution of the constitutional mandate	% level of operations, activities and programmes facilitated	100	100	-
	The President facilitated to execution of the constitutional mandate	% level of operations, activities and programmes facilitated	100	100	-
	The President facilitated to execution of the constitutional mandate	% level of operations, activities and programmes facilitated	100	100	-
	President's functions and events covered	% level of coverage	100	100	-
	Social media accounts maintained and updated	% of State House Presidential social media accounts maintained and updated	100	100	-
	Media Content developed and disseminated	No. of documentaries on BETA priorities produced and aired	18	4	(14)
	Monthly stakeholder engagement conducted	Number of stakeholder engagement forums	8	2	(6)

Sub-Programme	Key Output	Key Performance Indicators	Annual Target(s)	Actual as of 30th September 2025	Variance
	Monthly press briefings conducted	No. of monthly press briefings	12	3	(9)
	Statutory benefits for the Retired Presidents, Vice Presidents and designated State Officers Administered	% level of compliance with the Statutory Benefits Acts.	100	100	-

Source: *The State House*

Non-financial performance analysis indicated impressive progress in actualizing the set annual targets for service delivery in substantially all key performance areas.

4.10.9.4 Projects Implementation Status for the State House

Table 4.179 summarises the projects undertaken by the State House.

Table 4.179: 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)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Funding as at 30th September 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Refurbishment of Buildings-Nairobi State House	1 Jul 2015	30 Jun 2027	GoK	1,772.74	449.71	-	775.74	44
Purchase of Specialised Plant, Equipment & Machinery	1 Jul 2015	30 Jun 2027	GoK	422.36	31	-	199	47
Refurbishment of Buildings at Eldoret State Lodge	1 Jul 2016	30 Jun 2027	GoK	926.60	60.15	-	47.10	5
Refurbishment of Buildings at Sagana State Lodge	1 Jul 2016	30 Jun 2027	GoK	388.76	15	-	106.91	27
Refurbishment of Fence and Main House at Mombasa State House	1 Jul 2016	30 Jun 2027	GoK	1,386.41	42.50	-	418.18	30
Refurbishment of buildings at Nakuru State House	1 Jul 2015	30 Jun 2027	GoK	1,188.15	25	-	424.44	36
Refurbishments of Buildings at Kisumu State Lodge	1 Jul 2015	30 Jun 2027	GoK	245.14	24.05	-	35.31	14
Refurbishment of Buildings at Kakamega State Lodge	1 Jul 2015	30 Jun 2027	GoK	265.26	15.00	-	52.93	20
The Mechanical Garage	1 Jul 2020	30 Jun 2027	GoK	428.56	10.00	-	15.96	2
Refurbishment of Kisii State Lodge	1 Jul 2019	30 Jun 2027	GoK	795.75	12.5	-	-	1

Source: *The State House*

Analysis of the State House project implementation status revealed different levels of completion rates with the lowest recording 1 per cent. Refurbishment of Buildings at Kakamega State Lodge which started in 2015 is merely at 20 per cent complete. The delays highlight the critical need for strategic planning and prioritization to ensure timely project completion.

4.10.10 The State Department for Devolution

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

4.10.10.1 Budget Performance by the State Department for Devolution

The budgetary allocation to the State Department for Devolutionin in FY 2025/2026 amounted to Kshs.17.25 billion, compared to Kshs.3.13 billion allocated in FY 2024/2025.

4.10.10.2 State Department for Devolution Programmes and Sub-Programme Performance

The budget allocation was to fund one programmes. Table 4.180 shows budget execution by programmes and sub-programmes under the State Department of Devolution in the first three months of FY 2025/2026.

Table 4.180: The State Department for Devolution Programme and Sub-Programme Performance

Programmes	Sub-programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Devolution Services	Management of devolution affairs	48.12	-	48.12	7.12	-	7.12	15
	Intergovernmental Relations	803.58	30.00	833.58	187.44	15.00	202.44	24
	Capacity Building and Civic Education	68.94	15,885.12	15,954.06	8.47	147.76	156.23	1
	Administrative Services	378.68	-	378.68	95.93	-	95.93	25
	Financial Management Services	29.08	-	29.08	3.39	-	3.39	12
	Information Communication Technology	2.82	-	2.82	0.39	-	0.39	14
Total		1,331.23	15,915.12	17,246.35	302.73	162.76	465.48	3

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

Analysis of sub-programme performance for the State Department for Devolution showed sub-optimal execution of devolution services, achieving an overall absorption rate of merely 3 per cent in the period under review.

4.10.10.3 Non-financial Performance by the State Department for Devolution

Table 4.181 presents the achievements of the State Department for Devolution's key performance indicators in the first three months of FY 2025/2026.

Table 4.181: Non-Financial Performance by the State Department of Devolution

Pro-gramme	Sub-Pro-gramme	Key Output	Key Performance Indicators	Annual Target	Actual as of 30th Septem-ber 2025	Variance
Devolution Services	Management of Devolu-tion Affairs	Policy on the Devolved system of Government reviewed	Number of Regulations Legislations	1	-	(1)
		Regulations related to Devolution Laws developed	Regulations on intergovern-mental relations Act	1	-	(1)
		Construction of Kisumu Convention Centre Finalized	%age of completion	100	55	(45)
		Devolution Sector Working Group co-ordination framework devel-oped and imple-mented	No. of devolution sector working groups forum held	4	-	(4)
			Development partners data-base developed and updated	1	-	(1)
	Capacity Building and Civic Education	National Capacity Building Framework II implemented	No. of the Implementation Reports	1	-	(1)
		Devolution Per-fomamce results framework devel-oped and imple-mented	No. of Counties Capacity Build on the Result Frame-work	15	-	(15)
			Annual State of Devolution Report	1	-	(1)
		National Civic Edu-cation implemented	Sensitaztion of National civic framework	47	-	(47)
		Local Economic Development (LED) framework for Counties developed and rolled out	No. of counties sensitised on LED Framework	30	-	(30)
		Devolution Knowl-edge management strategy and system implemented in counties	No. of Counties sensitised on the IKMS strategy	47	-	(47)
		Kenya Devolution Support Program II	Annual Performance As-sessment report	1	-	(1)
			No. of MDAs supported to implement the framework	17	19	2

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

Non-financial performance analysis depicted dismal performance in achieving the implementation targets of devolution services programme.

4.10.10.4 Projects Implementation Status for the State Department of Devolution

Table 4.182 summarises the projects undertaken by the State Department of Devolution.

Table 4.182: State Department of Devolution Projects Implementation Status

Project Name (a)	Project Commencement Date (b)	Expected date of Completion of the Project (c)	Estimated Value of the Project (Kshs) (e)	Funding in the first three months of FY 2025/26 (Kshs) (f)	Expenditure in the first three months of FY 2025/26 (Kshs.) (g)	Cumulative project expenditure as of 30th September 2025 (Kshs.) (h)	Percentage (%) of Completion
Kenya Devolution Support Programme II	1/2/2023	30/6/28	24,078,000,000.00	7,879,056,121	147,757,984	927,397,154	39

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

The analysis of the project implementation status by the State Department of Devolution revealed that the Kenya Devolution Support Programme II (KDSP II) which has an estimated value of Kshs.24.08 billion, was on track, with cumulative expenditures at Kshs.927.40 million, translating to an absorption rate of 39 per cent. The project commenced on 1 December 2023 and is scheduled for completion on 30th 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, management of statistics and population policies, 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 budget allocation to the State Department of Economic Planning in FY 2025/2026 amounted to Kshs.63.04 billion, compared to Kshs.74.24 billion allocated in FY 2024/2025.

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

The budget allocation was to fund four programmes. Table 4.183 shows budget execution by programmes and sub-programmes under the State Department for Economic Planning in the first three months of FY 2025/2026.

Table 4.183: The State Department for Economic Planning Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Macro-Economic Policy, National Planning and Research	Macro Economic Policy Planning and National Development	222.99	-	**222.99**	52.38	-	**52.38**	23
	Policy Research	668.91	16.86	**685.78**	114.21	8.43	**122.64**	18
	International Economic Partnerships and Frameworks Coordination	445.38	-	**445.38**	100.75	-	**100.75**	23

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Sectoral and Intergovernmental Development Planning Coordination	Population Policy Management	352.53	140.00	**492.53**	88.13	28.49	**116.62**	24
	Intergovernmental Development Planning Coordination	207.75	-	**207.75**	8.85	-	**8.85**	4
	Community Development	100.00	58,797.73	**58,897.73**	25.00	11,097.73	**11,122.73**	19
	Sectoral Development Planning Coordination	59.16	-	**59.16**	8.48	-	**8.48**	14
	National Integrated Monitoring and Evaluation	168.36	6.00	**174.36**	28.52	-	**28.52**	16
National Statistical	Census and Surveys	1,058.21	399.52	**1,457.73**	246.80	125.00	**371.80**	26
General Administration, Planning and Support Services	Human Resources and Support Services	295.10	-	**295.10**	45.82	-	**45.82**	16
	Financial Management Services	61.04	-	**61.04**	12.25	-	**12.25**	20
	Information Communications Services	40.09	-	**40.09**	3.93	-	**3.93**	10
Total		3,679.52	59,360.11	63,039.63	735.13	11,259.65	11,994.77	19

***Source:** The State Department for Economic Planning*

The State Department for Economic Planning recorded overall programmes and sub-programmes execution performance of 19 per cent. The Census and Surveys sub programme under the National Statistical Programme recorded the highest budget absorption of 26 per cent, which implies likely effective fund utilisation in specific planning and policy areas.

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

Table 4.184 presents the achievements of the State Department for Economic Planning's key performance indicators in the first three months of FY 2025/2026.

Table 4.184: Non-Financial Performance by the State Department for Economic Planning

Programme	Sub Programmes	Key Outputs	Key Performance Indicators	Annual Target	Actual as of 30th September, 2025	Variance
Macro-Economic Policy, National Planning and Research	Macro-Economic Planning and National Development Planning	MDAC officers' capacity built on Macroeconomic modelling	Number of MDAC officers trained	150	-	(150)
		Bi-Annual highlights on Macroeconomic Projects	Number of Bi-annual Projection briefs	2	1	(1)
	Policy Research	Macroeconomic policy research conducted and publications disseminated	Number of Research Papers	2	-	(2)
			Number of policy briefs	2	-	(2)
		Government Private Sector Officers Capacity Built on Policy Research and Analysis	Number of National and County Officers Capacity Built in Public Policy Making Progress	800	60	(740)
	International Economic Partnerships and Frameworks Coordination	Implementation of the African Union (AU) Agenda 2023	AU Agenda 2023 Survey/ Status Report	2	1	(1)
Sectoral and Intergovernmental Development Planning and Coordination	Sectoral Development Planning and Coordination	Midterm Review Guidelines for Strategic Plans	Midterm Review Guidelines for Strategic Plans developed	1	0	(1)
		9th Kenya National Human Development Report (KNHDR)	9TH KNHDR Report Finalized	1	0	(1)

***Source:** The State Department for Economic Planning*

The non-financial performance analysis indicated below-average progress in meeting the service standards set for the State Department for Economic Planning.

4.10.11.4 Projects Implementation Status for the State Department of Economic Planning

Table 4.185 summarises the projects undertaken by the State Department of Economic Planning.

Table 4.185: 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 the first three months of FY 2025/2026 (Kshs.) (f)	Expenditure in the first three months of FY 2025/2026 (Kshs.) (g)	Cumulative project Expenditure as of 30th September 2025 (Kshs.) (h)	Per centage (%) of Completion
Integration and Coordination with ICPD POA-NCAPD	1/7/2011	Continous	GOK& DONOR	4,669	28	5	3,235	69

***Source:** The State Department of Economic Planning*

Analysis of projects implementation revealed that the project implemented by the State Department for Economic Planning was on course, achieving 69 per cent completion rate since it commenced in 2011.

4.10.12 The State Department for Foreign Affairs

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

4.10.12.1 Budget Performance by the State Department for Foreign Affairs

The budget allocation to the State Department for Foreign Affairs in FY 2025/2026 amounted to Kshs.25.36 billion, compared to Kshs.21.45 billion allocated in FY 2024/2025.

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

The budget allocation was to fund four programmes. Table 4.186 shows budget execution by programmes and sub-programmes under the State Department for Foreign Affairs in the first three months of FY 2025/2026.

Table 4.186: The State Department for Foreign Affairs Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration, Planning and Support Services	Administrative Services	3,334.98	238.10	3,573.08	629.40	-	629.40	18
Foreign Relations and Diplomacy	International Relations and Cooperation	962.95	-	962.95	112.43	-	112.43	12
	Management of International Treaties, Agreements and Conventions	31.00	-	31.00	5.82	-	5.82	19
	Coordination of State Protocol	1,864.06	-	1,864.06	206.21	-	206.21	11
	Management of Kenya Missions Abroad	16,620.75	-	16,620.75	552.90	-	552.90	3
	Infrastructure Development for Mission	-	1,958.30	1,958.30	-	-	-	-
Economic Cooperation and Commercial Diplomacy	Economic Cooperation and Commercial Diplomacy	47.93	-	47.93	2.97	-	2.97	6
Foreign Policy Research and Capacity Development	Foreign Policy Research and Analysis	156.07	-	156.07	2.48	-	2.48	2
	Regional Technical Cooperation	-	150.00	150.00	-	-	-	-
Total		23,017.74	2,346.40	25,364.14	1,530.08	-	1,530.08	6

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

Analysis of sub-programmes showed unsatisfactory performance at an overall absorption rate of 6 per cent. The findings suggest delays in budget execution, which affect the department's effectiveness in achieving its foreign affairs objectives.

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

The achievements against Key Performance Indicators of the State Department for Foreign Affairs in the first three months of FY 2025/2026 are presented in Table 4.187.

Table 4.187: Non-Financial Performance by the State Department for Foreign Affairs

Programmes	Sub - Programmes	Key output	Key Performance Indicators	Annual Target	Actual as of 30th September, 2025	Variance
Economic and Commercial Diplomacy	Economic and Commercial Cooperation	Economic and commercial diplomacy services	Number of business forums coordinated	18	5	(13)
			Number of investment Missions facilitated	20	5	(15)
			Number of Joint bilateral frameworks and meetings coordinated/ participated in	4	2	(2)
			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	15	5	(10)
Foreign Policy Research, Capacity Development and Technical Cooperation	Foreign Policy Research and Analysis	Diplomatic Training Services	Number of State and Public Officers inducted on Protocol, etiquette and Kenya's International obligations	50	12	(38)
	Regional Technical Cooperation	Regional Cooperation Services	Number of MoUs signed and reviewed with think-tanks, research institutions and diplomatic academies	5	0	(5)

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

Non-financial performance analysis indicated steady progress towards actualization of the planned targets despite low budget absorption.

4.10.12.4 Projects Implementation Status for the State Department for Foreign Affairs

Table 4.188 summarises the projects undertaken by the State Department for Foreign Affairs.

Table 4.188: State Department for Foreign Affairs Project Implementation

Project Name (a)	Project Commencement Date (b)	Expected date of Completion of the Project (c)	Source of Funds (GoK/Donor/ Foreign Borrowings/ Commercial Borrowings) (d)	Estimated Value of the Project (Kshs. Million) (e)	Total Funding in the FY 2025/26 (Kshs. Million) (f)	Expenditure in the First Three Months of FY 2025/26 (Kshs. Million) (g)	Cumulative project expenditure as of 31st September 2025 (Kshs. Million) (h)	Percentage (%) of Completion (i=h/e)
Renovation of government-owned properties in Washington, DC	May 1, 2017	Jun 30, 2025	GoK	1,000.00	35.00	-	965.00	97
Renovation of GOK-owned properties in Tokyo	Jul 1, 2023	Jun 30, 2025	GoK	50.00	40.00	-	10.00	20
Repairs of the Ambassador's residence in the Hague	Jul 1, 2023	Jun 30, 2025	GoK	50.00	25.00	-	10.00	20

Project Name (a)	Project Commencement Date (b)	Expected date of Completion of the Project (c)	Source of Funds (GoK/Donor/ Foreign Borrowings/ Commercial Borrowings) (d)	Estimated Value of the Project (Kshs. Million) (e)	Total Funding in the FY 2025/26 (Kshs. Million) (f)	Expenditure in the First Three Months of FY 2025/26 (Kshs. Million) (g)	Cumulative project expenditure as of 31st September 2025 (Kshs. Million) (h)	Percentage (%) of Completion (i=h/e)
1053100601 Renovation of government-owned property in Stockholm, Sweden	Jul 1, 2023	Jun 30, 2024	GoK	20.00	15.00	-	5.00	25
1053100201 Construction and various renovations in Pretoria	Jul 1, 2023	Jun 30, 2025	GoK	50.00	15.00	-	25.00	50
Repairs of Chancery and the Ambassador's residence in Paris	Jul 1, 2023	Jun 30, 2025	GoK	50.00	35.00	-	15.00	30
Purchase and Renovation of the Ambassador's residence in New York	Jul 3, 2017	Jun 30, 2026	GoK	800.00	550.00	-	50.00	6
Construction of an office block and other works in Mogadishu	Jul 12, 2015	Jun 30, 2025	GoK	350.00	30.00	-	270.20	77
1052101401 Renovation of government owned properties in Lusaka	Jul 1, 2019	Jun 30, 2026	GoK	600.00	120.00	-	32.00	5
1052100501 Upgrading and renovations of ambassador's residence in London	May 1, 2017	Jun 30, 2025	GoK	200.00	18.00	-	182.00	91
1052105201 Purchase of Chancery London.	Jan 1, 2021	Dec 30, 2027	GoK	2,670.00	550.00	-	2,120.00	79
1052101101 Renovation of government owned properties in Kinshasa	Jul 1, 2019	Jun 30, 2026	GoK	600.00	120.00	-	27.00	5
1053101501 Renovation of GOK properties in Kampala	Jul 1, 2023	Jun 30, 2025	GoK	20.00	10.00	-	10.00	50
Renovation of GOK owned properties in Harare	Jul 1, 2023	Jun 30, 2025	GoK	20.00	10.00	-	10.00	50

Project Name (a)	Project Commencement Date (b)	Expected date of Completion of the Project (c)	Source of Funds (GoK/Donor/ Foreign Borrowings/ Commercial Borrowings) (d)	Estimated Value of the Project (Kshs. Million) (e)	Total Funding in the FY 2025/26 (Kshs. Million) (f)	Expenditure in the First Three Months of FY 2025/26 (Kshs. Million) (g)	Cumulative project expenditure as of 31st September 2025 (Kshs. Million) (h)	Percentage (%) of Completion (i=h/e)
1052100801 Renovation of GoK properties in Dar es Salaam and fencing of the land allocated in Dodoma	Nov 1, 2016	June 30, 2025	GoK	200.00	5.00	-	41.12	21
1053104201 Renovation of Embassy and Ambassadors residence in Beijing	Jul 1, 2023	Jun 30, 2025	GoK	15.00	5.00	-	10.00	67
1052101201 Renovation of government owned properties in Addis Ababa	Jul 1, 2019	Jun 30, 2026	GoK	500.00	150.00	-	64.00	13
1053100701 Chancery renovations in Abuja	Jul 1, 2023	Jun 30, 2025	GoK	15.00	10.00	-	10.00	67
1053100901 Renovation of Chancery and Ambassador's Residence in Islamabad	Jun 1, 2020	Jun 30, 2025	GoK	70.00	35.00	-	35.00	70

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

Analysis showed that project completion rates ranged between 5 and 97 per cent. Most of the projects were experiencing timeline overruns, indicating delays in actualizing the project benefits. Three projects, namely, renovation of Government-owned properties in Lusaka (5 per cent), renovation of Government owned properties in Kinshasa, and purchase and renovation of the Ambassador's residence in New York (6 per cent) were within schedule but had low progress, requiring close monitoring.

4.10.13 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.

4.10.13.1 Budget Performance by the State Department for Diaspora Affairs

The Gross budgetary allocation to the State Department for Diaspora Affairs in FY 2025/2026 amounted to Kshs.717.83 million, compared to Kshs.613.70 million allocated in FY 2024/2025.

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

The budget allocation was to fund one programme. Table 4.189 shows budget execution by programmes and sub-programmes under the State Department for Diaspora Affairs in the first three months of FY 2025/2026.

Table 4.189: The State Department for Diaspora Affairs Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Management for Diaspora and Consular Affairs	Diaspora Welfare & Rights	246.90	-	246.90	17.94	-	17.94	7
	Diaspora Liason Services	65.68	-	65.68	13.06	-	13.06	20
	Diaspora Investment, Remittances and International Jobs	47.10	-	47.10	10.59	-	10.59	22
	General Administration, Planning and Support Services	358.15	-	358.15	50.25	-	50.25	14
	Total	717.83	-	717.83	91.85	-	91.85	13

Source: The State Department for Diaspora Affairs

The performance analysis for the State Department for Diaspora Affairs showed far below average performance at an overall absorption rate of 13 per cent in the first three months of FY2025/26.

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

The achievements against Key Performance Indicators of the State Department for Diaspora Affairs in the first three months of FY 2025/2026 are presented in Table 4.190 .

Table 4.190: Non-Financial Performance by the State Department of Diaspora Affairs

Programme	Sub-programme	Key Output	Key Performance Indicator	Annual Target	Actual as of 30th September 2025	Variance
Management of Diaspora and Consular Affairs	Diaspora Intrests Abroad	Consular visits undertakedn	No. of high level consular visits to regions where there are major consular issues affecting Kenyans	4	-	(4)
	Diaspora Economic Commercial and Cultural Affairs	Continous dialogue with Kenyans abroad promoted	Number of engagement meetings during outbound state visits	4	2	(2)
	Management of Consular Services	Consular services provided	No. of officers served	7500	-	(7,500)
		Draft Diaspora Evacuation Plan Finalised and implemented	National Evacuation Plan	1	1	-
			%age of implementation	100	100	-

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

4.10.14 The National Treasury

The National Treasury promotes formulating and implementing financial and economic policies to promote economic transformation.

4.10.14.1 Budget Performance by The National Treasury

The budget allocation to the National Treasury in FY 2025/2026 amounted to Kshs.106.88 billion, compared to Kshs.119.23 billion allocated in FY 2024/2025.

4.10.14.2 The National Treasury Programmes and Sub-Programme Performance

The budgetary allocation was to fund four programmes. Table 4.191 shows budget execution by programmes and sub-programmes under the National Treasury in the first three months of FY 2025/2026.

Table 4.191: The National Treasury Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Planning and Support Services	Administration Services	24,868.87	548.00	**25,416.87**	6,546.74	1,879.45	**8,426.19**	33
	Human Resource Management Services	126.45	-	**126.45**	31.45	-	**31.45**	25
	Financial Services	30,215.05	730.00	**30,945.05**	6,500.01	324.40	**6,824.41**	22
	Information Communication Services	50.71	900.00	**950.71**	11.53	900.00	**911.53**	96

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Public Financial Management	Public Financial Management Reforms	84.60	368.00	452.60	21.15	25.00	46.15	10
	Resource Mobilization	322.33	12,424.42	12,746.75	162.33	10.75	173.08	1
	Budget Formulation, Coordination and Management	1,351.77	11,602.17	12,953.94	582.68	2,500.00	3,082.68	24
	Accounting Services	2,650.30	319.00	2,969.30	547.83	43.08	590.91	20
	Audit Services	927.01	-	927.01	200.35	-	200.35	22
	Government Investment and Assets	1,607.76	-	1,607.76	29.17	-	29.17	2
Economic and Financial Policy Formulation and Management	Micro Finance Sector Support and Development	208.38	1,272.00	1,480.38	49.52	150.00	199.52	13
	Debt Management	155.47	-	155.47	31.46	-	31.46	20
	Fiscal Policy Formulation, Development and Management	1,182.85	14,336.00	15,518.85	274.65	165.30	439.95	3
Market Competition	Elimination of Restrictive Trade Practices	628.24	-	628.24	104.41	-	104.41	17
Total		64,379.79	42,499.59	106,879.38	15,093.28	5,997.98	21,091.26	20

Source: The National Treasury

The National Treasury recorded slightly below average performance with overall absorption rate 20 per cent. The underperforming sub-programmes included resource mobilization (1 per cent), Government investment and assets (2 per cent) and fiscal policy formulation development and management (3 per cent).

4.10.14.3 Non-financial Performance by The National Treasury

Table 4.192 presents the achievements of the National Treasury's key performance indicators in the first three months of FY 2025/2026.

Table 4.192: Non-Financial Performance by the National Treasury

Programmes	Sub-Programmes	Key output	Key Performance Indicators	Annual Target 2025/26	Actual as of 30th September, 2025	Variance
General Administration, Planning and Support Services	Financial Services	Informal Sector Workers enrolled in Voluntary Pension Coverage in the informal sector	Number of informal sector workers enrolled in the financial year	700,000	-	(700,000)
		Ordinary Revenue Collected	Amount of ordinary Revenue collected (Kshs Billion)	2,694.2	657	(2,037.3)
Public Financial Management Reforms	Resource Mobilization	Donor Funds Disbursed	Funds disbursed to MDAs as % of external resources mobilised	100	16	(84)
		Bonds Issued	Number of benchmark bonds issued	12	7	(5)

Programmes	Sub-Programmes	Key output	Key Performance Indicators	Annual Target 2025/26	Actual as of 30th September, 2025	Variance
Economic and Financial Policy Formulation and Management	Fiscal Policy Formulation, Development and Management	Investment and Regional Financial Institutions Assessed and Certified with NIFC Framework	Number of firms certified	10	-	(10)
		Policy direction frameworks provided by the steering council and implemented for the financial services sector	% of council directives and policy frameworks implemented	100	-	(100)

***Source:** The National Treasury*

Non-financial performance indicated slow progress in a number of key performance areas. The activities that did not record any progress in the period under review included enrollment of informal sector workers in the voluntary pension coverage, certification of investment and regional financial institutions with Nairobi International Financial Centre and development of policy direction frameworks for the financial services sector.

4.10.14.4 Projects Implementation Status for The National Treasury

Table 4.193 summarises high expenditure projects undertaken by the National Treasury.

Table 4.193: The National Treasury Projects Implementation Status

Project Name	Project Commencement Date (b)	Expected date of Completion (c)	Source of Funds (d)	Estimated Value of the Project (Kshs. Million (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/2026 (Kshs. Million) (g)	Cumulative project expenditure as of 30th September 2025 (Kshs. million) (h)	The absorption capacity of the project (%)
Upgrading and Integration of Pensions Management Information System	1/19/2024	1/18/2027	GoK	1,878	-	-	650	35
Installation Operation of DRC Equipment-Government Data Centre	8/13/2009	6/30/2028	GoK	5,250	900	900	2,970	57
Support of Public Financial Management (PFMR)	7/1/2-24	1/1/2028	GoK/ Foreign	33,168	368	25	5,850	18
Fund for Economic Development	7/1/2011	1/6/2027	GoK/ Foreign	1,684	43	-	546	32
Kenya Cooperation and Partnership Facility	1/1/2021	30/6/2027	GoK/ Foreign	360	5	-	27	7
Infrastructure Public-Private Partnership project	3/1/2013	30/6/2025	Foreign	4,000			3,938	98
Contingency Finds Transfer	7/1/2019	Annually	GoK	30,000	2,000	-	8,200	27
Special Global Fund - TB NFM 3 (BETA)	7/1/2024	6/30/2028	GoK and Foreign	5,467	2,143	-	160	3

Project Name	Project Commencement Date (b)	Expected date of Completion (c)	Source of Funds (d)	Estimated Value of the Project (Kshs. Million (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/2026 (Kshs. Million) (g)	Cumulative project expenditure as of 30th September 2025 (Kshs. million) (h)	The absorption capacity of the project (%)
Equalization Fund Transfer	7/1/2019	6/30/2027	Gok	53,200	9,603	2,500	17,415	33
Special Global Fund - Malaria NFM 3 (BETA)	7/1/2024	6/1/2028	GoK and Foreign	7,075	2,078	-	266	4
Single Window Project	7/1/2011	6/30/2030	GoK	6,170	-	-	5,155	84

Source: *The National Treasury*

Project implementation progress ranged between 3 and 98 per cent. The Infrastructure Public Private Partnership project (98 per cent) and Single Window Project (84 per cent) recorded the highest completion rates, while Special Global Fund TB NFM 3 and Special Global Fund Malaria NFM3 projects lagged at 3 per cent and 4 per cent, respectively. Besides, the Infrastructure Public Private Partnership had surpassed its target timeline as at the end of the first three months of FY2025/2026.

4.10.15 The State Department for Public Investments and Assets Management

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

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

The budget allocation to the State Department for Public Investments and Assets Management in FY 2025/2026 amounted to Kshs.3.91 billion. There was no budget allocation in FY 2024/2025 since it was a newly created State Department.

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

The budget allocation was to fund four programmes. Table 4.194 shows budget execution by programmes and sub-programmes under the State Department for Public Investments and Assets Management in the first three months of FY 2025/2026.

Table 4.194: The State Department for Public Investments and Assets Management Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Public Investment & Portfolio Management	Public Private Partnership Management	90.35	-	**90.35**	87.93	-	**87.93**	97
	Public Investment Management Services	508.62	700.00	**1,208.62**	11.12	-	**11.12**	1

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Public Pensions and Retirement Benefits Management	Pension Services	999.13	36.00	1,035.13	54.31	-	54.31	5
Government Assets Management	Public Asset Management Services	134.95	-	134.95	-	-	-	-
	Public Procurement Services	1,322.70	700.00	2,022.70	193.65	20.89	214.54	11
General Administration & Planning Services	Human Resource & Support Services	5.63	-	5.63	-	-	-	-
	Financial Services	11.59	-	11.59	1.21	-	1.21	10
	ICT Services	4.76	-	4.76	0.07	-	0.07	1
	Planning Services	6.75	-	6.75	0.59	-	0.59	9
	Administrative Services	87.82	-	87.82	6.75	-	6.75	8
Total		3,172.30	736.00	3,908.30	355.63	20.89	376.52	10

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

Programmes and sub-programmes analysis indicated that the State Department for Public Investments and Assets Management recorded an overall absorption rate of 10 per cent, against the period's target of 25 per cent. Public Assets Management services, and Human Resource and Support services sub-programmes did not record any expenditure in the first three months of FY2025/2026 while both public investment management services and ICT services sub-programmes recorded the lowest budget absorption of 1 per cent respectively.

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

The achievements against Key Performance Indicators of the State Department for Public Investments and Assets Management in the first three months of FY 2025/2026 are presented in Table 4.195.

Table 4.195: Non-Financial Performance by the State Department for Public Investments and Assets Management

Programmes	SUB- Programme	Key Output	Key Performance Indicator	Annual Target	Actual as of 30th September 2025	Variance
The Public Investment and Portfolio Management	Public-Private Partnership	Government Projects under PPP developed	Amount of Private capital mobilized for PPP projects in KShs. billions)	65	-	(65)
			Number of cumulative PPP projects under implementation	11	-	(11)
		PPP Projects performance monitoring and assurance	Number of Annual reports on share on state of PPPs in Kenya	1	1	-
	MDAC's officers trained in (Public Investment Management (PIM)	Number of technical officers trained	Number of technical officers trained	1,500	200	(175)
		County PIM units operationalized	Number of operational PIMUs	20	-	(20)

Programmes	SUB- Programme	Key Output	Key Performance Indicator	Annual Target	Actual as of 30th September 2025	Variance
		Public Investments Management Information System (PIMIS) operationalized	% completion of PIMIS	80	30	(50)
Public Pensions & Retirement Management	Pensions Services	Efficiency in pension administration and management	Number of days taken to process and pay pensions claims	60	70	10
		Processed Pensions Schemes	No. pension claims processed	20,000	3,100	(16,900)
	Public Assets Management Services	Inventory Management modules in IFMIS	No. of MDACs implementing the modules	92	42	(50)

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

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

Table 4.196 summarises the projects undertaken by the State Department for Public Investments and Assets Management.

Table 4.196: State Department for Public Investments and Assets Management Project Implementation Status

Project Name (a)	Project Commencement Date (b)	Expected date of Completion of the Project (c)	Source of Funds (GoK/Donor) (d)	Estimated Value of the Project (Kshs.) (e)	Total Funding in the First Three Months FY 2025/2026 (Kshs. million) (f)	Expenditure in the first three months of FY 2025/2026 (Kshs. million) (g)	Cumulative project expenditure as of 30th September, 2025 (Kshs. million) (h)	Percentage (%) of Completion
Upgrading and Integration of the Pensions Management Information System (PMIS)	1/7/2015	31/10/2027	Gok	897.46	36	-	291.6	32
Implementation of the e-procurement system for the Government of Kenya	9/1/2020	31/8/2028	GoK	5,049	700	20.89	730.89	14

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

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 budget allocation to the State Department for Public Service in FY 2025/2026 amounted to Kshs.21.61 billion, compared to Kshs.19.81 billion allocated in FY 2024/2025.

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

The budgetary allocation was to fund three programmes. Table 4.197 shows budget execution by programmes

and sub-programmes under the State Department for Public Service in the first three months of FY 2025/2026.

Table 4.197: The State Department for Public Service Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration Planning and Support Services	Human Resources and Support Services	1,535.26	-	**1,535.26**	47.82	-	**47.82**	3
	Financial Management Services	56.78	-	**56.78**	11.38	-	**11.38**	20
	Information Communications Services	5.12	-	**5.12**	0.24	-	**0.24**	5
	Administrative Services	5.69	-	**5.69**	0.71	-	**0.71**	13
Public Service Transformation	Human Resource Management	4,928.12	-	**4,928.12**	4,130.46	-	**4,130.46**	84
	Human Resource Development	1,945.15	1,399.41	**3,344.56**	128.61	523.60	**652.21**	20
	Management Consultancy Services	122.24	-	**122.24**	28.37	-	**28.37**	23
	Huduma Kenya Service Delivery	1,265.45	342.00	**1,607.45**	28.37	-	**28.37**	2
	Public Service Reforms	38.93	-	**38.93**	7.72	-	**7.72**	20
National Youth Service	Paramilitary Training and Service Regimentation	4,828.02	115.00	**4,943.02**	967.95	57.50	**1,025.45**	21
	Technical and Vocational Training	4,209.80	-	**4,209.80**	1,052.45	-	**1,052.45**	25
	Enterprise Development	811.88	-	**811.88**	202.97	-	**202.97**	25
Total		19,752.44	1,856.41	21,608.85	6,607.07	581.10	7,188.16	33

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

The analysis of programs and sub-programs revealed varying levels of fund absorption across programmes and sub-programmes with overall perfoance being at 33 per cent.

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

The achievements against Key Performance Indicators of the State Department for Public Service in the first three months of FY 2025/2026 are presented in Table 4.198.

Table 4.198: Non-Financial Performance by the State Department for Public Service

Programmes	Sub-Programmes	Key Outputs	Key Performance Indicators	Annual Target FY 2025/26	Actual as of 30th September 2025	Variance
Public Service Transformation	Human Resource Management Policy	Medical Insurance Schemes administered	No. of Civil Servants Covered	145,000.00	145,000.00	
		Post-Retirement Medical Insurance Scheme Policy developed and implemented	No. of Officers covered under Post-Retirement Medical Insurance Scheme (PRMIS)	25,000.00	-	(25,000)
		Test items developed	No of test items developed	124.00	41.00	(83)
		CHRP Certified	No of CHRP Certified	4.00	1.00	(3)
	Human Resource Development	Access to Training Revolving Fund (TRF) Increased	No. of Public Servants accessing TRF	350.00	23.00	(327)
		Skills Capacity in the Public Service Enhanced	No. of Skills Capacity Gaps Assessment conducted	10.00	3.00	(7)
			No. of MDACs implementing skills Master Plan for scarce and high priority areas	20.00	1.00	(19)
		Counties Capacity in Human Resource Development (HRD) practices Enhanced	No. of Counties supported in developing their capacities in HRD	10.00	2.00	(8)
			No. of civil servants trained under In -Service Training support through GOK	100.00	17.00	(83)
Public Service Transformation	Management Consultancy Services	MDACs Organizational Structures Reviewed	No. of MDACs organizational structures reviewed	18.00	8.00	(10)
		Career Guidelines reviewed/ developed in the Public Service	No. of Career Guidelines reviewed/developed	22.00	5.00	(17)
		Government Human Resource Information System (GHRIS) infrastructure Maintained	Annual maintenance Report	1.00		(1)
			No. of cumulative Modules developed			
		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.	383.00		(383)
			No. of UPN allocated/ reactivated	40,000.00		(40,000)
			No. of Public Service Mental Health Champions in MDACs trained	300.00	60.00	(240)
			No. of public officers provided with counselling and wellness services	8,000.00	924.00	(7,076)
			No. of Participants from County Governments trained and certified	12,777.00	3,209.00	(9,568)
	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.	14,000,000.00	3,544,257.00	(10,455,743.00)

Programmes	Sub-Programmes	Key Outputs	Key Performance Indicators	Annual Target FY 2025/26	Actual as of 30th September 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	-	(1)
			No. of HR Plan recommendations implemented	4.00	4.00	-
National Youth Service	Paramilitary Training and National Service	Youth trained in paramilitary skills	No. of youth trained in paramilitary skills	20,000.00	14,604.00	(5,396.00)
		Servicemen/women (SM/W) engaged in National Service	No. of SM/W deployed to National Service	24,531.00	14,602.00	(9,929.00)
		Increased Food production	Tonnes of food	3,000.00	510.00	(2,490.00)
	Technical and Vocational Training	SM/W trained in technical and vocational skills	No. of SM/W trained	50.00	0.57	(49.43)
		Increased youth access to employment opportunities	No. of SM/W linked to job opportunities	42,690.00	28,088.00	(14,602.00)
			No. of SM/W engaged in commercial and enterprise activities	1,100.00	372.00	(728.00)

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

Non-financial performance analysis revealed steady progress by the State Department for Public Service towards achievement of annual targets. Key activities that did not record any output during the period under review included implementation of post-retirement medical insurance scheme, training on UHR/ UPN/ GHRIS, allocation or reactivation of UPN, and work environment and employee satisfaction survey.

4.10.16.4 Projects Implementation Status for the State Department for Public Service

Table 4.199 summarises the projects undertaken by the State Department for Public Service.

Table 4.199: State Department for Public Service Projects Implementation Status

Project Name (a)	Project Commencement Date (b)	Expected date of Completion of the Project (c)	Source of Funds (GoK/ Donor) (d)	Estimated Value of the Project (Kshs.) (e)	Total Funding in FY 2025/2026 (Kshs. million) (f)	Expenditure in the first three months of FY 2025/2026 (Kshs. million) (g)	Cumulative project expenditure as of 30th June, 2025 (Kshs. million) (h)	Percentage (%) of Completion
Implementation of Huduma Service Delivery Channels	2013	2026	GoK	25,030,000,000.00	171,000,000.00	-	8,753,808,000.00	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.) (e)	Total Funding in FY 2025/2026 (Kshs. million) (f)	Expenditure in the first three months of FY 2025/2026 (Kshs. million) (g)	Cumulative project expenditure as of 30th June, 2025 (Kshs. million) (h)	Percentage (%) of Completion
Construction of buildings and Infrastructure at NYS	2015	2026	GoK	1,696,100,000.0	57,500,000.00	57,500,000.00	1,265,810,000.00	75
Completion of Tuition complex at KSG Matuga	2018	2028	GoK	745,000,000.00			156,810,000.00	21
Completion of hostels 112 bed capacity single rooms at KSG-Embu	2018	2028	GoK	1,200,000,000.00			319,200,000.00	27
Completion of tuition complex at KSG-Baringo	2018	2028	GoK	623,500,000.00	117,202,870.00	117,202,870.00	320,702,870.00	51
Japanese Grants for Human Resource Development Scholarships (JDS)	2021	2028	GoK/ Foreign	2,093,000,000.00	182,500,000.00	6,399,000.00	381,677,095.00	14
Upgrading of GHRIS	2021	2028	GoK	560,000,000.00			88,000,000.00	16

Source: *The State Department for Public Service*

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 budget allocation to the Parliamentary Service Commission in FY 2025/2026 amounted to Kshs.2.84 billion, compared to Kshs.1.38 billion allocated in FY 2024/2025.

4.10.17.2 Parliamentary Service Commission Programmes and Sub-Programme Performance

The budgetary allocation was to fund two programmes. Table 4.200 shows budget execution by programmes and sub-programmes under the Parliamentary Service Commission in the first three months of FY 2025/2026.

Table 4.200: The Parliamentary Service Commission Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration, Planning and Support Services	General Administrative Services	2,525.79	-	2,525.79	199.64	-	199.64	8
	Public Participation and Outreach	23.08	-	23.08	1.22	-	1.22	5
	Diplomacy and Parliamentary Democracy	6.70	-	6.70	-	-	-	-
	Internal Audit Services	28.30	-	28.30	2.35	-	2.35	8
Human Resources Management and Development	Human Resources Management	113.52	-	113.52	15.85	-	15.85	14
	Human Resources Development	142.48	-	142.48	12.87	-	12.87	9
Total		2,839.87	-	2,839.87	231.92	-	231.92	8

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

The analysis shows an overall absorption rate of 8 per cent, indicating slow budget implementation. The Human Resources Management sub-programme recorded the highest absorption rate at 14 cent, , while Puplic Participation and Outreach recorded the lowest absorption rate o5 per cent., This indicated delays in execution that need to be addressed to enhance overall performance.

4.10.17.3 Non-financial Performance by the Parliamentary Service Commission

The achievements against Key Performance Indicators of the Parliamentary Service Commission in the first three months of FY 2025/2026 are presented in Table 4.201.

Table 4.201: Non-Financial Performance by the Parliamentary Service Commission

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 2025	Variance
General Administration, Planning and Support Services Programme	General Administrative Services	Policy Advisory	No. of Policy Advisory	115	39	(76)
		Management/Board Resolutions	No. of Management/ Board Resolutions	40	30	(10)
		PSC Annual Report	No. of Annual report prepared	1	-	(1)
		Policy Papers considered	No. of Policy Papers and Advisories tabled	32 Policy Papers &Advisories	13 Policy Papers &Advisories	-19
		Commission Resolutions passed	No. of Resolutions passed	135 Resolutions	44 Resolutions	-91
		Litigation matters handled	No. of Cases/ Litigation matters handled	30 Cases	7 Cases	-23
		Comprehensive Legal Opinions given	No. of Comprehensive Legal Opinion given	50 Legal Opinions	18 Legal Opinions	-32
	Internal Audit Services	County and Constituency office operations audited	No. of Counties and Constituencies audited	200 offices		(200) offices
		Systems review Audit	No. of actionable audit reports	15 audit reports	3 audit reports	-12

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

Performance analysis showed generally low achievement across key outputs, with most achievementsfalling below the reporting period's benchmark of 25 per cent. Notably, Policy Advisory achieved 34 per cent, Man-

agement/Board Resolutions 75 per cent, and Comprehensive Legal Opinions 36 per cent. However, several outputs such as PSC Annual Report and County and Constituency office audits recorded no progress, indicating implementation delays that require prompt attention.

4.10.18 The National Assembly

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

4.10.18.1 Budget Performance by the National Assembly

The budget allocation to the National Assembly in FY 2025/2026 amounted to Kshs.28.57 billion, compared to Kshs.25.72 billion allocated in FY 2024/2025.

4.10.18.2 National Assembly Programmes and Sub-Programme Performance

The budget allocation was to fund one programmes. Table 4.202 shows budget execution by programmes and sub-programmes under the National Assembly in the first three months of FY 2025/2026.

Table 4.202: The National Assembly Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates(Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
National Legislation, Representation & Oversight	Legislation and Representation	28,568.56	-	28,568.56	5,339.36	-	5,339.36	19
	Total	28,568.56	-	28,568.56	5,339.36	-	5,339.36	19

***Source:** The National Assembly*

The National Legislation, Representation & Oversight programme recorded an absorption rate of 19 per cent, which fell short of the reporting period's target of 25 per cent.

4.10.18.3 Non-financial Performance by the National Assembly

Table 4.203 presents the achievements and the National Assembly's key performance indicators in the first three months of FY 2025/2026.

Table 4.203: Non-Financial Performance by the National Assembly

Programme	Key Outputs	Annual Targets FY 2025/26	Actual as of 30th September, 2025	Variance
National Legislation, Representation and Oversight	Bills Processed	100	155	55
	Sittings held	150	127	(23)
	Motions	200	222	22
	House Business Committee Meetings	50	50	-
	Petitions	100	123	23
	Statutory Instruments/Regulations	100	78	(22)
	Administration of Oath	5	-	(5)
	Questions	300	525	225
	Statements	350	245	(105)
	Messages	50	57	7
	Papers Laid	1000	1,663	663
	Communications issued by the Chair	70	96	26
	House Leadership Retreats/ Meetings	1	1	-

Programme	Key Outputs	Annual Targets FY 2025/26	Actual as of 30th September, 2025	Variance
	Sessional Papers	3	5	2
	President's Address Joint Sitting	1	1	-
	Committee Reports	200	278	78
	Reports on Vetting of State Officers	20	5	(15)
	Treaties/Agreeemnets/Protocols	10	6	(4)
	Chaiperson's Panel Sittings	40	38	(2)

Source: The National Assembly

Performance under the National Legislation, Representation, and Oversight Programme was generally strong, with several outputs surpassing annual targets within the first three months of FY2025/2026. Notably, key activities including Bills Processed (155no.), Questions processed (175 no.), and Papers Laid in the House (166 no.), Reports by various Committees (278 no.) exceeded the annual targets, reflecting high legislative activity. Further,, the rest of the activities such as Chairperson's Panel Sittings (38 no.), Statements made in the House (245 no.) Reports on Vetting of State Officers (25 per cent),, and Statutory Instruments/ Regulations processed (78 no.)) also exceeded the reporting period's service delivery standards, indicating strong progress in achieving the performance targets for FY2025/2026 across all planned outputs.

4.10.19 The Parliamentary Joint Services

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

4.10.19.1 Budget Performance by the Parliamentary Joint Services

The budgetary allocation to the Parliamentary Joint Services in FY 2025/2026 amounted to Kshs.8.38 billion, compared to Kshs.7.72 billion allocated in FY 2024/2025.

4.10.19.2 Parliamentary Joint Services Programmes and Sub-Programme Performance

The budgetary allocation was to fund three programmes. Table 4.204 shows budget execution by programmes and sub-programmes under the Parliamentary Joint Services in the first three months of FY 2025/2026.

Table 4.204: The Parliamentary Joint Services Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates(Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administraton and Support Services	General Administration and Support Services	6,594.11	1,565.00	8,159.11	1,478.55	1,096.30	2,574.85	32
Legislative Training and and Knowledge Management Programmes	Legislative Training and and Knowledge Management Programmes	100.05	-	100.05	19.38	-	19.38	19
Curriculum,Training and Knowledge management	Curriculum,Training and Knowledge management	123.95	-	123.95	44.21	-	44.21	36
	Total	6,818.11	1,565.00	8,383.11	1,542.14	1,096.30	2,638.43	31

Source: The Parliamentary Joint Services

In the first three months of FY2025/2026, the Joint Parliamentary Services spent total of Kshs 2,638.43 million on the three programmes out of budget allocation Kshs 8,383.11 million, representing an overall budget absorption rate of 31 per cent. Curriculum Training and Knowledge Management programme recorded the highest absorption at32 per cent, while Legislative Training and Knowledge Management programmehad the lowest absorption rate of 19 per cent..

4.10.19.3 Non-financial Performance by the Parliamentary Joint Services

The achievements against Key Performance Indicators of the Parliamentary Joint Services in the first three months of FY 2025/2026 are presented in Table 4.205 .

Table 4.205: Non-Financial Performance by the Parliamentary Joint Services

Programme	Key Activities	Key Output	Key Performance Indicators	Annual Targets	Actual As of 30th September 2025	Variance
General administration, Planning and Support Services	Facilitation of Management Meetings	Policies adoption and implementation	No of policies made and adopted	100	80	(20)
		Purchases of computers, ICT software, furniture, vehicles, plant, equipment and Machinery	No of acquired assets	100%	40%	(60%)
Legislative Training and Knowledge Management	Legislative Training and Knowledge Management	Certifications of officers prained on PSC mandatory promotional courses	Number of officers trained	200	60	(140)
		Programmes for Members of parannual targetsliament	Number of trainings held	3	1	(2)

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

The non-financial performance analysis indicated above average progress in actualizing the annual targets for all the activities.

4.10.19.4 Projects Implementation Status for the Parliamentary Joint Services

Table 4.206 summarises the projects undertaken by the Parliamentary Joint Services.

Table 4.206: Parliamentary Joint Services Project Implementation

Project Name (a)	Project Commencement Date (b)	Expected Date of Completion of the Project (c)	Source of Funds ((d)	Estimated Value of the Project (Kshs. Million) (e)	Funding received in the first three months of FY2025/26 (Kshs.Million) (f)	Expenditure in the first three months of FY2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September, 2025 (Kshs. Million) (h)	Project Completipo Rate (%)
Construction of Multi-Storey Office Block. (Bunge Tower)	01.07.2014	30.6.2025	GOK	9,262.36	355	355	8,027.62	98
Installation of Integrated Security System	26.04.2021	26.10.2025	GOK	2,508.30	500	354.58	2,164.00	86
Purchase and Development of CPST Land	01.07.2022	01.07.2025	GOK	4,257.00	600.00	333.33	1,064.14	25
Refurbishment of Various Buildings	18.09.2020	30.6.2025	GOK	260.77	60	53.39	326.92	98
Purchase of Buildings-PSC	-	-	GOK	300.00	50	-	-	-

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

As of 30th September 2025, all the projects were facing timeline overruns as they were past their target completion date. However, most projects were near completion, with the construction of Bunge Tower (Multi Storey Office) and refurbishment of various buildings at completion rate of 98 per cent respectively and the Integrated Security System recording completion rate of 86 per cent.

4.10.20 The Senate

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

4.10.20.1 Budget Performance by the Senate

The Gross budgetary allocation to the Senate in FY 2025/2026 amounted to Kshs.8.20 billion, ompared to Kshs.7.77 billion allocated in FY 2025/2026.

4.10.20.2 Senate Programmes and Sub-Programme Performance

The budgetary allocation was to fund three programmes. Table 4.207 shows budget execution by programmes and sub-programmes under the Senate in the first three months of FY 2025/2026

Table 4.207: The Senate Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates(Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Senate Legislation and Oversight	Legislative, Procedural and Oversight	3,138.50	-	3,138.50	720.21	-	720.21	23
	Legislative Support Services	131.50	-	131.50	30.01	-	30.01	23
Senate Representation, Liaison and Intergovernmental Relations	Senate Representation	2,048.00	-	2,048.00	477.68	-	477.68	23
	Liaison and Outreach	83.00	-	83.00	16.73	-	16.73	20
General Administration, Planning and Support Services	General Administration	2,491.92	-	2,491.92	516.38	-	516.38	21
	Planning and Support Services	306.25	-	306.25	44.38	-	44.38	14
	Total	8,199.17	-	8,199.17	1,805.40	-	1,805.40	22

Source: The Senate

As of 30th September 2025, the Senate spent Kshs 1,805.40 million of its Kshs 8,199.17 million budget, achieving an overall absorption rate of 22 per cent, which was slightly below the period's target of 25 per cent.

4.10.20.3 Non-financial Performance by the Senate

The achievements against Key Performance Indicators of the Senate in the first three months of FY 2025/2026 are presented in Table 4.208.

Table 4.208: Non-Financial Performance by the Senate

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Tarket(s)	Actual as of 30th September 2025	Variance
Senate Legislation and Oversight	Legislative, Procedural and Oversight	Senate Sittings	Number of Sittings	90	30	(60)
		Motions	Number of Motions	80	85	5
		Petitions	Number of Petitions	80	12	(68)
		Statements	Number of Statements	300	23	(277)
		Impeachment	Number of impeachments	1	0	(1)
		Reports	Number of Outreach reports	8	2	(6)
		Communication from the Chair	Number of Communications Sent	150	22	(128)

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Tarket(s)	Actual as of 30th September 2025	Variance
		Reports	Number of reports	240		(240)
	Legislative Support Services	Bills	Number of Bills published	24	4	(20)
		Safe and orderly Chamber	% of Safety and Order	100	100	0
		Public education and Outreach	Number of programmes	60	167	107
Senate Representation, Liaison and Intergovernmental Relations	Senate Representation	Reimbursement of funds	% of offices funded	100	100	0
	Liaison and Outreach	Visiting delegations	Number of delegations	60	4	(56)
		Conferences	Number of Conferences	4	2	(2)
		Outreach programmes	Number of programmes	4	1	(3)

***Source:** The Senate*

The non-financial performance analysis revealed steady progress in realizing the planned service levels. The top achievements in the reporting period included 85no. of motions processed (out of annual target of 80 motions), 167no. of engagements through public education and outreach (out of annual target of 60 engagements) and 30no. of sittings (against annual target of 90 sittings

4.10.21 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.

4.10.21.1 Budget Performance by The Commission on Revenue Allocation

The budget allocation to the Commission on Revenue Allocation in FY 2025/2026 amounted to Kshs.370.01 million, compared to Kshs.380.77 million allocated in FY 2024/2025.

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

The budgetary allocation was to fund one programme. Table 4.209 shows budget execution by programmes and sub-programmes under The Commission on Revenue Allocation in the first three months of FY 2025/2026.

Table 4.209: The Commission on Revenue Allocation Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates(Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Intergovernmental Revenue and Financial Matters	General Administration and Support Services	355.08	-	355.08	84.48	-	84.48	24
	Equitable Sharing of Revenue	4.78	-	4.78	0.17	-	0.17	4
	Public Financial Management	8.85	-	8.85	1.09	-	1.09	12
	Transitional Equalisation	1.30	-	1.30	-	-	-	0
Total		**370.01**	**-**	**370.01**	**85.74**	**-**	**85.74**	**23**

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

The Commission on Revenue Allocation recorded an absorption rate of 21 per cent, implying slightly below average implementation of the programme on intergovernmental revenue and financial matters.

4.10.21.3 Non-financial Performance by The Commission on Revenue Allocation

The achievements against Key Performance Indicators of the Commission on Revenue Allocation in the first three months of FY 2025/2026 are presented in Table 4.210.

Table 4.210: Non-Financial Performance by the Commission on Revenue Allocation

Programme	Sub Programme	Output	Activities	Annual Target	Actual as of 30th September, 2025	Variance
Intergovernmental Revenue and Financial Matters	Equitable Sharing of Revenue	Annual recoomendations on basis for equitable sharing of revenue between national and county governemtn	Analyze the national and county fiscal framework	100	-	(100)
			Analyse the national and county fiscal framework	100	-	(100)
			Make recommendations on the provisions of the BPS, BROP, and debt strategy paper	100	-	(100)
			Engage key stakeholders in equitable sharing of revenue	100	-	(100)
			Prepare and submit to Parliament annual recommendations on basis for equitable sharing of revenue between national and county governments for the year 2025/26	100	-	(100)
	Transitional Equalisation	Policies identifying marginalised arears	Develop a third policy identifying marginalised areas	100	-	(100)
	Revenue Enhancement	OSR / Model Laws	Capacity build counties on OSR/ Model Laws	100	40	(60)

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

The non-financial performance analysis indicated lack out outputs for all the activities except for capacity building of the Counties on own source revenue model laws, which recorded progress of 40 per cent.

4.10.22 The Public Service Commission

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

4.10.22.1 Budget Performance by the Public Service Commission

The budget allocation to the Public Service Commission in FY 2025/2026 amounted to Kshs.3.56 billion, compared to Kshs.3.66 billion allocated in FY 2024/2025.

4.10.22.2 Public Service Commission Programmes and Sub-Programme Performance

The budget allocation was to fund five programmes. Table 4.211 shows budget execution by programmes and sub-programmes under the Public Service Commission in the first three months of FY 2025/2026

Table 4.211: The Public Service Commission Programme and Sub-Programme Performance

Programme/Sub-Programme		Sub-Programme	Gross Gross Estimates (Kshs. million)			Gross Expenditure (Kshs. million)			Absorption Rate %
			Development	Recurrent	Total	Development	Recurrent	Total	
P1: General Administration Planning and Support Services	SP. 1.1	Administration	871.09	-	871.09	172.44	-	172.44	20
	SP. 1.2	Board Management Services	45.16	-	45.16	11.31	-	11.31	25
P2: Human Resource Management and Development	SP. 2.1	Establishment and Management Consultancy Services	64.68	-	64.68	16.16	-	16.16	25
	SP. 2.2	Human Resource Management	201.06	-	201.06	39.96	-	39.96	20
	SP. 2.3	Human Resource Development	2,150.86	-	2,150.86	306.08	-	306.08	14
P.3: Governance and National Values	SP. 3.1	Compliance and Quality Assurance	93.62	-	93.62	21.63	-	21.63	23
	SP. 3.2	Ethics Governance and National Values	74.89	-	74.89	10.92	-	10.92	15
P4: Performance and Productivity Management	SP.4.1	Performance and Productivity Management	39.27	-	39.27	9.75	-	9.75	25
P5: Administration of Quasi-Judicial Functions	SP. 5.1	Court Litigation and Regulations	13.90	-	13.90	1.48	-	1.48	11
	SP. 2.2	Admin of County Appeal	7.15	-	7.15	0.40	-	0.40	6
			3,561.68	-	3,561.68	590.14	-	590.14	17

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

As of 30th September 2025, total expenditure stood at Kshs 590.14 million against an allocation of Kshs 3,561.68 million, representing an absorption rate of 17 per cent. Sub-programmes that recorded unsatisfactory performance in the first three months of FY2025/2026 included Administration of County Appeal (6 per cent), Court Litigation and Regulations (11 per cent) and Human Resource Development (14 per cent) and Ethics, Governance and National Values (15 per cent). Overall, implementation remains slow, necessitating improved budget execution in the remaining period of the current financial year (FY2025/2026).

4.10.22.3 Non-financial Performance by the Public Service Commission

The achievements against Key Performance Indicators of the Public Service Commission in the first three months of FY 2025/2026 are presented in Table 4.212.

Table 4.212: Non-Financial Performance by the Public Service Commission

Program me	Sub- program me	Key Output	Key performance indicator	Annual Target	Actual as of 30th September, 2025	Variance
Human Resource Management and Development	SP 2.1: Establishment and Management Consultancy	Organisational structures for MDAs received and approved	% of MDAs' organisational Structures received and approved	100	100	
	SP 2.2: Human Resource Management	Recruitment for public service and ensuring affirmative action of representation in the public service	Gender Ratio (Male: Female)	50:50	60:40	(10)
			% age of PWDs recruited	3.1	6.3	3.2

Program me	Sub- program me	Key Output	Key performance indicator	Annual Target	Actual as of 30th September, 2025	Variance
Performance and Productivity Management	Performance and Productivity Management	Annual report to the President and Parliament on the operations of the Commission by 30th June 2025	Report to the President and Parliament submitted	100		(100)
Governance and National Values	Ethics Governance and National Values	Values and principles of public service promoted	No. of values and principles promotion programmes of public service developed and implemented	2	1	(1)
Administration of Quasi-judicial functions	Accountable Public Service	Data Protection Policy and Guidelines developed	Develop Data Protection Policy and Guidelines	1	-	-1
Performance and productivity Management	Performance and Productivity Management	Public Service Excellence Award Scheme (PSEA) implemented		1	-	(1)
		Anti-bribery / Corruption Prevention Policy Developed	Develop Anti-bribery / Corruption Prevention Policy	1	1	-
		Whistle blower protection policy developed	Develop Whistle blower protection policy	1	1	-
		Conflict of interest policy developed	Develop Conflict of interest policy	1	1	-

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

4.10.22.4 Projects Implementation Status for the Public Service Commission

Table 4.213 summarises the project undertaken by the Public Service Commission.

Table 4.213: Public Service Commission Project's implementation Stastus

Project Title	Project Commencement date	Expected date of completion of the Project	Source of Funds	Estimated Value of the Project (Kshs.)	Total Funding in the first three months of FY 2025/26 (Kshs. Million)	Expenditure in the first three months of FY 2025/26	Cumulative Project Expenditure as of 30th September 2025	Absorption capacity (%)
Refurbishment of Old Commission House	FY 2016/17	FY 2026/27	GoK	400.00	0	0	237.21	59

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

The analysis of the implementation status of the Refurbishment of the Old Commission House showed steadyprogress at completion rate of 59 per cent. The project commenced in FY 2016/17 and was expected to be completed in FY2026/27.

4.10.23 The Salaries and Remuneration Commission

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

4.10.23.1 Budget Performance by the Salaries and Remuneration Commission

The Gross budgetary allocation to the Salaries and Remuneration Commission in FY 2025/2026 amounted to Kshs.751.72 million, compared to Kshs.553.91 billion allocated in FY 2024/2025.

4.10.23.2 Salaries and Remuneration Commission Programmes and Sub-Programme Performance

The budget allocation was to fund one programme. Table 4.214 shows budget execution by programmes and sub-programmes under the Salaries and Remuneration Commission in the first three months of FY 2025/2026.

Table 4.214: The Salaries and Remuneration Commission Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Salaries and Remuneration Management	Remuneration and Benefits Management	751.72	-	751.72	121.73	-	121.73	16
	Total	751.72	-	751.72	121.73	-	121.73	16

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

The analysis of the Public Service Commission's programme and sub-programme performance revealed that the Salaries and Remuneration Management programme recorded budgetabsorption rate of 16 per cent , which was far below the reporting period's target of 25 per cent.

4.10.23.3 Non-financial Performance by the Salaries and Remuneration Commission

The achievements against Key Performance Indicators of the Salaries and Remuneration Commission in the first three months of FY 2025/2026 are presented in Table 4.215.

Table 4.215: Non-Financial Performance by the Salaries and Remuneration Commission

Programme	Sub Programme	Key Output	Key Performance Indicators	Annual Targets	Actual as at 30th September 2025	Variance
Salaries and Remuneration Management	Remuneration and benefit management	Advice on remuneration and benefits	% of advice and circulars issued on requests for MCDAs	100	100	-
		Framework for performance and Productivity	% advise issued on requests and performance productivity	100	100	-
		Harmonised grading structure for public service	% of public service institutions advised on salary structures	100	100	-
			Number of salary survey reports	2	-	(2)
		Adherence to SRC advice on remuneration and benefits	No. of monitoring and evaluation reports	1	-	(1)
		Quarterly wage bill bulletin	Number of wage bill bulletin	4	1	(3)

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

4.10.24 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.

4.10.24.1 Budget Performance by the Auditor General

The budget allocation to the Auditor General in FY 2025/2026 amounted to Kshs.8.69 billion, compared to Kshs.8.23 billion allocated in FY 2024/2025.

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

The budgetary allocation was to fund one programme. Table 4.216 shows budget execution by programmes and sub-programmes under the Auditor General in the first three months of FY 2025/2026.

Table 4.216: The Auditor General Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates(Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Audit Services	National Government Audit	5,600.45	330.00	5,930.45	1,256.31	-	1,256.31	21
	NGCDF Audit	85.64	-	85.64	15.58	-	15.58	18
	County Government Audit	1,833.36	-	1,833.36	491.21	-	491.21	27
	Specialised Unit	556.05	-	556.05	18.34	-	94.32	17
	Education and Health Institutions Audit Services	283.52	-	283.52		-		-
	Total	8,359.03	330.00	8,689.03	1,875.75	-	1,875.75	22

***Source:** The Auditor General*

The analysis of the Auditor General's programme and sub-programme performance showed that the overall absorption rate was 22 per cent in the first three months of FY 2025/2026, thus slightly below the period's target of 25 cent.

4.10.24.3 Non-financial Performance by the Auditor General

The achievements against Key Performance Indicators of the Auditor General in the first three months of FY 2025/2026 are presented in Table 4.217.

Table 4.217: Non-Financial Performance by the Auditor General

Programme	Sub-programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 2025	Variance
Audit Services	National Government Audits	National Government Audit Reports	No. of National Audit Reports issued	1,111	34	(1,077)
	NGCDF Audits	NGCDF Audit Reports	No. of NGCDF Audit Reports to be issued	290	-	(290)
	County Government Audit	County Government Audit Reports	No. of County Audit Reports issued	1,085	9	(1,076)
	Education and Health Institutions Audit Services	Education and Health	No. of Education and Health Reports issued	500	-	(500)
	Special Audits	Special Audit Reports	No. of Special Audit Reports issued	40	-	(40)

Source: Auditor General

In the first three months of FY2025/2026 the Audit Services Programme indicated slow progress, with only 34 audit reports on the National Government entities and 9 audit reports on the County Government entities issued out annual targets of 1,111 reports on National Government entities and 1,085 reports on County entities. The performance areas that no outputs were recorded included the NGCDFaudits, Education and Health institutions audits and Special Audits, indicating delays in implementation.

4.10.24.4 Projects Implementation Status for the Office of the Auditor General

Table 4.218 summarises the projects undertaken by the Auditor General.

Table 4.218: 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 the first three months of FY 2025/2026 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/2026 (Kshs. Million) (g)	Cumulative project expenditure as of 30th September 2025 (Kshs.) (h	Absorption rate (%)
Construction of OAG Mombasa Office Block-HQ	01/07/18	30/06/28	GoK	1,610.00	300	-	152.14	9
Capital Grants from International Development Fund	01/07/23	Continuous	Foreign	30.00	30	-	-	-

***Source:** The Auditor General*

As of 30th September 2025, the OAG Mombasa Office Block recorded 9 per cent absorption with Kshs 152.14 million spent, while the Capital Grants from the International Development Fund recorded no expenditure, indicating delayed project implementation.

4.10.25 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.

4.10.25.1 Budget Performance by the Controller of Budget

The budget allocation to the Controller of Budget in FY 2025/2026 amounted to Kshs. 834.09 million, compared to Kshs.634.25 billion allocated in FY 2024/2025.

4.10.25.2 Controller of Budget Programmes and Sub-Programme Performance

The budget allocation was to fund one programmes. Table 4.219 shows budget execution by programmes and sub-programmes under the Controller of Budget in the first three months of FY 2025/2026.

Table 4.219: The Controller of Budget Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates(Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Control and Management of Public Finance	Authorisation of withdrawals from Public Funds	176.38	-	176.38	29.89	-	29.89	17
	Budget Review and Analysis	82.38	-	82.38	15.53	-	15.53	19
	Administrative and Support Services	471.66	-	471.66	56.56	-	56.56	12
	Research and Planning	103.69	-	103.69	11.97	-	11.97	12
	Total	834.09	-	834.09	113.95	-	113.95	14

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

A review analysis of the Controller of Budget programme and sub-programmes performance revealed overall absorption rate of 14 per cent in the first three months of FY 2025/2026, which was far below the period's target of 25 per cent target.

4.10.25.3 Non-financial Performance by the Controller of Budget

The achievements against Key Performance Indicators of the Controller of Budget in the first three months of FY 2025/2026 are presented in Table 4.220.

Table 4.220: Non-Financial Performance by the Controller of Budget

Name of Programme	SUB-PROGRAMME	Key Output	Key Performance Indicator	Annual Target(s)	Achieved (Actual) As of 30th September, 2025	Variance
Control and Management of Public finances	1) Authorization 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, Equalization Fund, County Revenue Funds)	664	129	(535)
			Public Debt requisitions	800	195	(605)
			Pensions and Gratuities files processed	42000	10398	(31,602)
	2)Budget implementation and Monitoring	Timely Reporting on Budget Implementation Review.	No. of statutory quarterly Budget Implementation review reports published and publicised for the National and Consolidated County Governments.	4	1	(3)
			No. of quarterly popular versions of the National and County governments BIRRs published	8	-	
		Public sensitisation forums on budget implementation	No. of public sensitisation forums.	2	-	
	3)General Administration Planning and Support Services	Administrative Services	Implementation (%) of the Approved Human Resource Instruments	100	90	10
			% Level of automation of withdrawal process of public funds (CoB Information Management System)	100%	88%	-12%
	4)Research & Development	Planning, Monitoring and Evaluation Services	Development of the OCOB annual workplan2025-2026	1	1	0
			Quarterly Report on the implementation of CoB Strategic Plan	1	-	1

Name of Programme	SUB-PROGRAMME	Key Output	Key Performance Indicator	Annual Target(s)	Achieved (Actual) As of 30th September, 2025	Variance
			CoB Annual Report FY 24-25	1	1	0
			Development of templated for the reporting on the implementation of the strategic plan activites/ Budget	1	1	0
			No. of Surveys and Research Reports completed and circulated	1	0	1
			No. of M&E reports produced from County M&E exercises	25	22	3

Source: *Office of the Controller of Budget*

Non-financial performance analysis indicated slow but steady progress in actualizing the financial year's targets. The activities that lacked outputs in the period under review included preparation of County specific budget implementation review reports, publishing of popular version of the National and County Government BIRRs and conducting public sensitization forums on budget implementation.

4.10.26 The Commission on Administrative Justice

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

4.10.26.1 Budget Performance by The Commission on Administrative Justice

The budget allocation to the Commission on Administrative Justice in FY 2025/2026 amounted to Kshs. 674.21 million, compared to Kshs.628.69 million allocated in FY 2024/2025.

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

The budgetary allocation was to fund one programme. Table 4.221 shows budget execution by programmes and sub-programmes under The Commission on Administrative Justice in the first three months of FY 2025/2026.

Table 4.221: The Commission on Administrative Justice Programme and Sub-Programme

Programmes	Sub-Programmes	Gross Estimates(Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Promotion of Administrative Justice	General Administration and Support Services	648.21	-	648.21	141.58	-	141.58	22
	Administrative Justice Services	15.00	-	15.00	1.99	-	1.99	13
	Access to Information Services	10.99	-	10.99	1.01	-	1.01	9
	Total	674.21	-	674.21	144.58	-	144.58	21

Source: *The Commission on Administrative Justice*

As of 30th September 2025, the Promotion of Administrative Justice Programme spent Kshs 144.58 million of Kshs 674.21 million, achieving 21 per cent absorption rate. This was slightly below the period's target of 25 per cent. Low utilization of the budget was recorded in Access to Information Services sub-programme (9 per cent) and Administrative Justice Services sub-programme (13 per cent).

4.10.26.3 Non-financial Performance by The Commission on Administrative Justice

The achievements against Key Performance Indicators of the Commission on Administrative Justice in the first three months of FY 2025/2026 are presented in Table 4.222.

Table 4.222: 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 30th September 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	1,670	170
		Resolved public complaints on maladministration	Per centage of complaints resolved	100	54	(46)
	Administrative Justice Services	Certified MDACs on the resolution of public complaints indicator, (Performance Contracting)	Number of MDACs issued with Annual compliance certifidate	360	415	55
	Access to Information Services	Guidelines on Access to Information Act, 2016	Number of guidelines developed	1	-	(1)
		Determined appeals on request for information	Per centage of appeals determined	100	90	(10)

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

As of 30th September 2025, the Promotion of Administrative Justice Programme recorded strong progress towards achieving the set targets. The key activities where actual performance exceeded the annual target just in the first three months of FY2025/2026 were certification of MDACs on resolution of public complaints (415 compliance certificates issued out of target of 360 certicates) and public awareness of the mandate of the CAJ, policies and procedures (1670 people sensitized against a target of 1,500 people).

4.11. Social Protection, Culture and Recreation Sector

4.11.1 Introduction

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

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

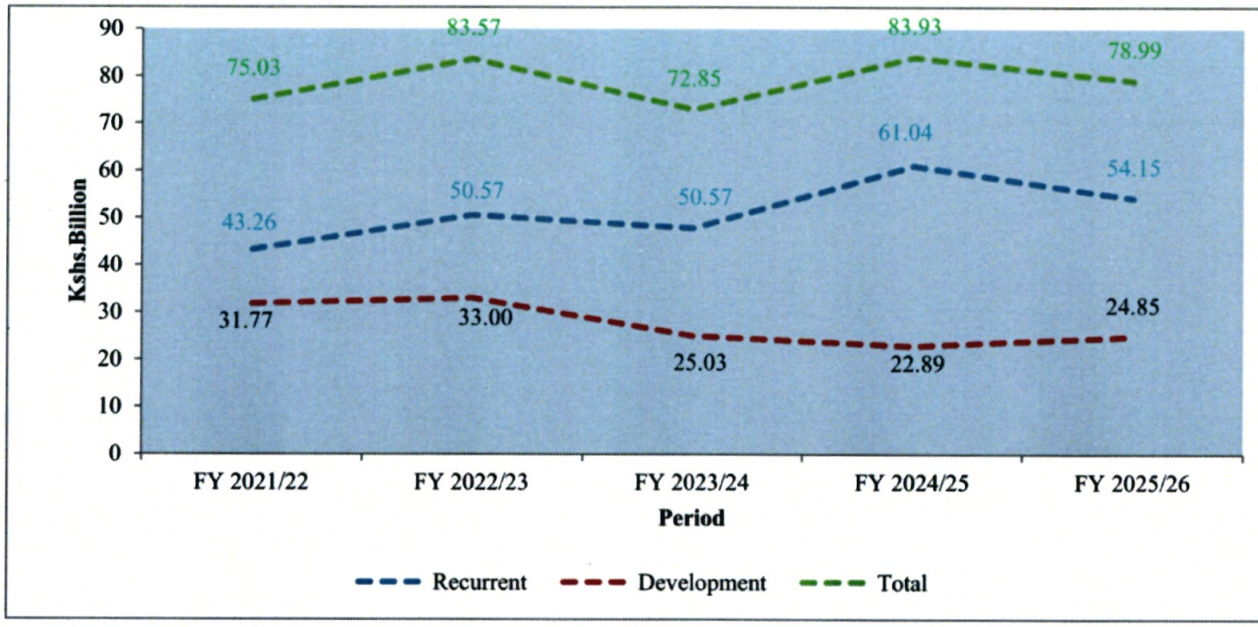
4.11.2 Budget Performance for SPCR Sector

The budget allocation to SPCR in FY 2025/2026 amounted to Kshs.78.99 billion, compared to Kshs.83.93 billion allocated in the previous financial year of 2024/2025. This amount represents 2 per cent of the gross national budget of Kshs.4.69 trillion and 3 per cent of the MDAs' budget of Kshs.2.55 trillion. The allocation comprises Kshs.24.85 billion (31 per cent) for development activities and Kshs.54.15 billion (69 per cent) for recurrent expenditure. The State Department for Social Protection and Senior Citizen Affairs received the highest budget-

ary allocation of Kshs.29.32 billion (37 per cent of the Sector's budget), while the State Department for Culture and Heritage had the lowest budgetary allocation of Kshs.3.59 billion (5 per cent of the SPCR Sector allocation).

Figure 4.19 shows the budgetary allocation trends of the SPCR Sector from FY 2021/2022 to FY 2025/2026.

Figure 4.19: Budgetary Allocation Trend for the SPCR Sector



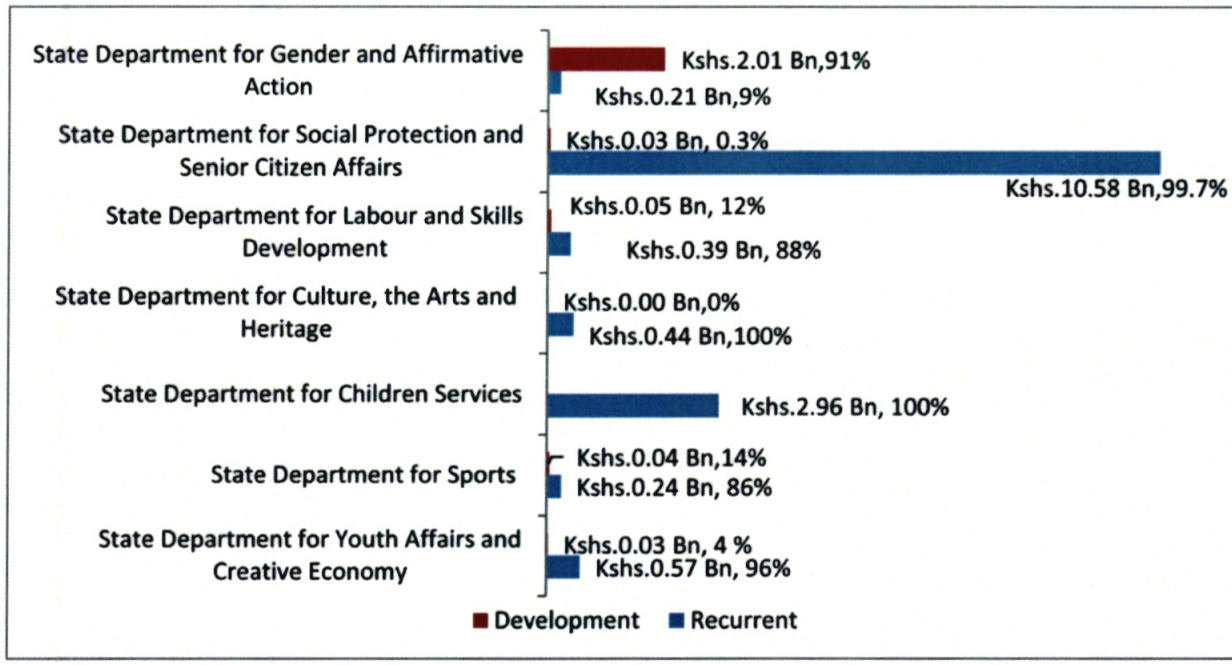
Source: ***National Treasury***

The total exchequer issues to the SPCR Sector amounted to Kshs.17.56 billion, representing 31 per cent of the Sector's annual net estimates, comprising Kshs.2.16 billion for development expenditure, representing 28 per cent of original development net estimates, and Kshs.15.39 billion for recurrent activities, representing 31 per cent of annual recurrent net estimates.

In the first three months of FY 2025/2026, the State Department for Social Protection and Senior Citizen Affairs received the highest proportion of recurrent exchequer issues to revised net estimates at 36 per cent, while the State Department for Gender and Affirmative Action received the lowest at 11 per cent. The State Department for Gender and Affirmative Action recorded the highest proportion of development exchequer issues to annual development net estimates at 49 per cent, while the State Department for Youth Affairs and Creative Economy recorded the lowest ratio of 1 per cent.

Figure 4.20 shows the exchequer issues in the SPCR Sector in the first three months of FY 2025/2026.

Figure 4.20: Exchequer Issues to the SPCR Sector



***Source:** National Treasury*

The total expenditure for the SPCR Sector amounted to Kshs.25.16 billion, representing 32 per cent of the original gross estimates, compared to Kshs.14.92 billion (18 per cent) recorded in a similar period of FY 2024/2025. This amount comprised Kshs.6.08 billion for the development budget representing an absorption rate of 24 per cent, compared to 21 per cent recorded in the first three months of FY 2024/2025, and Kshs.19.08 billion for recurrent expenditure representing 35 per cent of the annual recurrent gross estimates, compared to 17 per cent recorded in a similar period of FY 2024/2025. Table 4.223 shows the SPCR sector analysis of exchequer issues and expenditure in the first three months of FY 2025/2026.

Table 4.223: SPCR Sector-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Budget	% of Expenditure to Gross Budget	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
State Department for Youth Affairs and Creative Economy	2.67	2.17	0.03	0.07	1	3	2.23	2.05	0.57	0.59	28	27
State Department for Sports	15.84	0.10	0.04	3.78	40	24	1.63	1.06	0.24	0.35	23	21
State Department for Culture, The Arts and Heritage	0.81	0.06	-	-	-	-	2.77	2.14	0.44	0.51	21	18
State Department for Labour and Skills Development	0.77	0.77	0.05	0.18	7	24	4.30	1.62	0.39	0.37	24	9
State Department for Social Protection and Senior Citizen Affairs	0.19	0.19	0.03	0.03	18	17	29.13	29.03	10.58	14.10	36	48

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Budget	% of Expenditure to Gross Budget	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
State Department for Children Services	0.24	0.24	-	-	-		12.07	12.07	2.96	2.95	25	24
State Department for Gender and Affirmative Action	4.33	4.13	2.01	2.02	49	47	2.02	1.88	0.21	0.21	11	10
Total	24.85	7.66	2.16	6.08	28	24	54.15	49.84	15.39	19.08	31	35

Sector Summary

	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
Development	24.85	7.66	2.16	6.08	28	24
Recurrent	54.15	49.84	15.39	19.08	31	35
Total	78.99	57.50	17.56	25.16	31	32

***Source:** MDAs and National Treasury*

The State Department for Gender and Affirmative Action recorded the highest absorption of development budget at 47 per cent. In comparison, the State Department for Youth Affairs recorded the lowest absorption rate at 3 per cent of the development budget. On the other hand, the State Department for Social Protection and Senior Citizen Affairs recorded the highest absorption of recurrent budget at 48 per cent, while the State Department for Gender and Affirmative Action recorded the lowest rate of recurrent expenditure to gross recurrent budget at 10 per cent. The high absorption of the budget for the State Department for Social Protection and Senior Citizen Affairs is attributed to expenditure on the payment of Social Health Insurance Fund cover for 450,000 indigents, as additional funding under Article 223 of the Constitution.

4.11.3 The State Department for Youth Affairs and Creative Economy

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

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

The budget allocation to the State Department for Youth Affairs and Creative Economy in FY 2025/2026 amounted to Kshs.4.90 billion, compared to Kshs.3.25 billion allocated in FY 2024/2025.

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

The budgetary allocation was to fund four programmes. Table 4.224 shows budget execution by programmes

and sub-programmes under the State Department for Youth Affairs in the first three months of FY 2025/2026.

Table 4.224: The State Department for Youth Affairs and Creative Economy Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Original Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Youth Empowerment Services	Youth Social and Sustainable Community Development	119.78	478.80	**598.58**	56.67	32.67	**89.34**	15
	Youth Mentorship, Leadership and Governance	-	2.63	**2.63**	-	-	-	-
Youth Development Services	Youth Development Research and Quality Management	43.02	481.42	**43.02**	8.75	-	**8.75**	20
	Youth Entrepreneurship, Innovation and Talent Development	25.06	10.53	**35.59**	5.66	-	**5.66**	16
	Youth Development Field Extension Services	87.38	1,646.28	**1,733.65**	1.16	40.14	**41.31**	2
Film Development Services	Film Services Development	549.25	79.50	**628.75**	135.79	-	**135.79**	22
General Administration, Planning, and Support	Administration and Support Services	811.15	454.70	**1,265.85**	165.87	-	**165.87**	13
	Total	2,228.61	2,672.43	4,901.04	592.97	72.82	665.79	14

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

Analysis of programme and sub-programme performance indicated that the State Department for Youth Affairs and Creative Economy recorded a 14 per cent absorption of the budget, which was below the target for the reporting period of 25 per cent. We recommend fast-tracking of the sub-programme activities with below-average performance to deliver on the MDA objectives by the end of the financial year.

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

Table 4.225 presents some of the Key Performance Indicators by the State Department for Youth Affairs and Creative Economy in the first three months of FY 2025/2026.

Table 4.225: 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 30th September 2025	Variance
Youth Enpowerment	Youth Social and Sustainable Community Development	Youth Development Services	No. of youth engaged in intergenerational dialogue forums	65,124	0	(65,124)
			Number of Youth engaged in climate change mitigation efforts	45,038	118	(44,920)
			No. of youth trained on mindset education	122,526	420	(122,106)
		Youth-centred care services	Number of youths accessing subsidised youth-friendly Sexual Reproductive Health Services	10,000	0	(10,000)

Programme	Sub-Programme	Key Output	Key Performance Indicators	Annual Target(s)	Actual as of 30th September 2025	Variance
Film Development Services	Film Services	Film Production Services	No. of film catalogues produced	500	0	(500)
	Copyright Protection and Promotion Services	Copyright services	No. of copyright works registered	57,000	2,520	(54,480)
Youth Development Services	Youth Entrepreneurship, Innovation and Talent Development	Youth employability services	No. of youth placed in internship and employment	50,000	0	(50,000)

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

An analysis of non-financial performance by the State Department of Youth Affairs and Creative Economy revealed suboptimal service delivery, especially in key performance areas with a direct impact on the Youth's productivity and economic status, such as youth employability services, youth development services, youth-centred care services, and film production services.

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

Table 4.226 summarises some of the ongoing projects undertaken by the State Department for Youth Affairs and Arts.

Table 4.226: State Department for Youth Affairs and Creative Economy's Projects Implementation Status

Project Name (a)	Project commence date (b)	Expected Project Completion Date (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Percentage of Completion
Youth Empowerment Centres (YEC's) – (BETA)	01st July, 2007	30th June 2030	GoK	7,372.00	39.75	-	2,989.79	41
Vijana Vuka na Afya (VIVA)	23rd December, 2021	23rd December, 2025	GoK & KJW	914.40	40.00	32.67	648.58	71
Establishment of Kenya Film School	01st July, 2014	30th June, 2026	GoK	691.00	9.85	-	452.77	66
Film Location Mapping	01st July, 2018	30th June, 2025	GoK	122.25	7.5	-	91.58	75
Youth Enterprise Development Fund (YEDF)	01st July, 2007	30th June, 2030	GoK	9,503.00	158.82	-	4,532.09	48
National Youth Opportunities Towards Advancement	14th May, 2024	15th May, 2030	GoK & World Bank	13,631.14	825.02	40.14	319.15	2
Acquisition and Refurbishment of Cinema Theatre	01st July, 2016	30th June, 2028	GoK	1,225.74	-	-	272.00	22

Project Name (a)	Project commence date (b)	Expected Project Completion Date (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Percentage of Completion
GoK/ENFPA 10th Country Programme (UNFPA)	01st July, 2022	30th June 2028	United Nations Population Fund	50.24	5.27	0.00	1.16	2

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

The project's analysis revealed that two projects, namely Vijana Vuka na Afya (VIVA) (71 per cent complete), with a completion date of 30th December, 2025 and Film Location Mapping (75 per cent complete), with a target completion date of 30th June, 2025 were already facing timeline overruns.

4.11.4 The State Department for Sports

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

4.11.4.1 Budget Performance by the State Department for Sports

The budgetary allocation to the State Department for Sports in FY 2025/2026 amounted to Kshs.17.46 billion, compared to Kshs.19.54 billion allocated in FY 2024/2025.

4.11.4.2 State Department for Sports Programmes and Sub-Programme Performance

The budget allocation was to fund one programme. Table 4.227 shows budget execution by programmes and sub-programmes under the State Department for Sports in the first three months of FY 2025/2026.

Table 4.227: The State Department for Sports Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Original Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Sports	Sports Training and Competitions	680.44	70.00	**750.44**	137.52	40.00	**177.52**	24
	Development and Management of Sports Activities	737.87	15,765.00	**16,502.87**	151.62	3,735.88	**3,887.50**	24
	General Administration, Planning and Support Services	208.45	-	**208.45**	59.53	-	**59.53**	29
Total		**1,626.76**	**15,835.00**	**17,461.76**	**348.67**	**3,775.88**	**4,124.55**	**24**

***Source:** State Department for Sports*

The performance of the Sports programme was within the target of 25 per cent budget absorption for the first three months of FY 2025/2026.

4.11.5 Non-financial Performance by the State Department for Sports

Table 4.228 presents some of the Key Performance Indicators for the State Department for Sports in the first three months of FY 2024/2025.

Table 4.228: Non-Financial Performance by the State Department for Sports

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September, 2025	Variance
Sports	Sports training and competitions	International and National Sports programs and events	Number of teams presented in international sports competitions	40	10	(30)
			Number of International Sports competitions hosted	8	5	(3)
			Number of Sports programmes for vulnerable groups undertaken	13	3	(10)
		Regulation and Compliance services provided	Number of new sports organisations registered	350	100	(250)
		Sports talent development services	Number of athletes enrolled for training in sports academies	2,700	503	(2,197)
			% completion of the Talanta Hela Football Tournament	100	0	(100)
		Anti-Doping services provided	No. of Intelligence-based tests conducted	1,000	163	(837)

***Source:** State Department for Sports*

Non-financial performance revealed a delay in the delivery of some planned outputs. As of the end of the first three months of FY 2025/26, only 503 athletes out of a target of 2,700 were enrolled in sports academies, and only 163 intelligence-based tests had been conducted to curb doping practices.

4.11.6 The State Department for Children Services

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

4.11.6.1 Budget Performance by the State Department for Children Services

The budget allocation to the State Department for Children Welfare Services in FY 2025/2026 amounted to Kshs.12.32 billion. It has no record, as it is a newly established State Department, drawing its mandate from Executive Order No. 1 of 2025, the Constitution of Kenya, the Children Act 2022, and related laws. It was created on 16th April 2025 following the reorganisation of the government structure.

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

The budget allocation was to fund four programmes. Table 4.229 shows budget execution by programmes and sub-programmes under the State Department for Children Welfare Services in the first three months of FY 2025/2026.

Table 4.229: Programme and Sub-Programme Performance of the State Department for Children Welfare Services

Programmes	Sub-Programmes	Original Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Social Protection and Children's Services	Social Welfare and Vocational Rehabilitation	-	233.77	233.77	-	-	-	-
	Community Mobilisation and Development	-	10.23	10.23	-	-	-	-
	Child Community Support Services	2,133.91	-	2,133.91	170.26	-	170.26	8
	Child Rehabilitation and Custody	472.16	-	472.16	0.15	-	0.15	0.03
National Social Safety Net	Social Assistance to Vulnerable Groups	2,606.07	244.00	2,850.07	170.41	-	170.41	6
General Administration, Planning and Support Services	Administrative Support Services	9,310.74	-	9,310.74	2,776.12	-	2,776.12	30
	Total	12,074.08	244.00	12,318.08	2,951.28	-	2,951.28	24

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

Programmes and Subprogrammes execution by the State Department for Children Services recorded an overall absorption rate of 24 per cent. The sub-programmes which recorded no expenditure or negligible expenditure for the period under review included child rehabilitation and custody, social welfare and vocational rehabilitation, and community mobilisation and development.

4.11.6.3 Non-financial Performance by the State Department for Children Welfare Services

The achievements against Key Performance Indicators of the State Department for Children Welfare Services in the first three months of FY 2025/2026 are presented in Table 4.230.

Table 4.230: Non-Financial Performance by the State Department for Children Welfare Services

Programme	Sub- Programme	Key Output	Key Performance Indicator	Annual Target	Actual as of 30th September 2025	Variance
Social Development and Children Services	Child Community Support Services	Legislative frameworks to support child welfare strengthened	No. of Regulations developed to implement the Children Act 2022	4	0	(4)
			No. of regions reached through dissemination of National Care Reform Strategy M&E Framework	3	1	(2)
		County Children Advisory Committees established and regulated	Number of Counties monitored and provided with support supervision	8	3	(5)
	Child Rehabilitation and Custody	Children support services	No. of Child Protection Volunteers (CPVs) appointed and trained	300	0	(300)
		Positive parenting promotion services	Number of people sensitised on positive parenting	7,500	588	(6,912)
	Child Community Support Services	School fees paid for 16,000 students benefiting from the Presidential Secondary School Bursary (PSSB)	Number of beneficiaries supported through the bursary	16,000	0	(16,000)
Child Rehabilitation and Custody	Community Mobilisation and Development	Number of Orphan Vulnerable Children (OVCs) supported with Presidential Bursary	Number of OVCs receiving Presidential Bursary	22,300	0	(22,300)
National Safety Net	Social Assistance to Vulnerable Children and Families	Street families rehabilitated	Number of street persons rescued	5,000	782	(4,218)
		Street families reintegrated	Number of street persons reintegrated into families and the community	5,000	636	(4,364)
		County Chapters to coordinate street families' rehabilitation established	Number of county chapters established and operationalised	12	0	(12)
		Resources mobilised	Resource mobilisation strategy	1	0	(1)

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

4.11.7 The State Department for Culture, the Arts and Heritage

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

4.11.7.1 Budget Performance by the State Department for Culture and Heritage

The budget allocation to the State Department for Culture and Heritage in FY 2025/2026 amounted to Kshs.3.59 billion, compared to Kshs.3.30 billion allocated in FY 2024/2025.

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

The budgetary allocation was to fund five programmes. Table 4.231 shows budget execution by programmes and sub-programmes under the State Department for Culture, the Arts and Heritage in the first three months of FY 2025/2026.

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

Programmes	Sub-Programmes	Original Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Culture	Conservation of Heritage	1,353.73	81.00	**1,434.73**	195.20	-	**195.20**	14
	Development and Promotion of Culture	224.51	50.00	**274.51**	77.18	-	**77.18**	28
	Cultural Product Diversification	64.12	-	**64.12**	9.19	-	**9.19**	14
The ARTs	Performing Arts	164.80	290.00	**454.80**	29.57	-	**29.57**	7
	Promotion of Kenyan Music and Dance	89.19	210.00	**299.19**	11.49	-	**11.49**	4
Library Services	Library Services	467.78	145.00	**612.78**	91.00	-	**91.00**	15
Public Records and Archives Management	Archives and Documentation	110.92	36.98	**147.90**	22.98	-	**22.98**	16
	Records Management	13.24	-	**13.24**	2.67	-	**2.67**	20
General Administration, Planning, and Support	General Administration Planning and Support Services	136.30	-	**136.30**	29.77	-	**29.77**	22
Lottery Control & Policy	Lottery Control & Policy	148.00	-	**148.00**	37.00	-	**37.00**	25
	Total	2,772.60	812.98	3,585.58	506.05	-	506.05	14

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

An analysis of programme and sub-programme performance for the State Department for Culture, the Arts and Heritage revealed below-average absorption rates as at the end of the first three months of FY2025/26, indicating underutilisation of allocated funds. We recommend that the State Department identify the issues hindering the implementation of the budget and address them promptly.

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

Table 4.232 presents some of the Key Performance Indicators for the State Department for Culture, the Arts and Heritage in the first three months of FY 2025/2026.

Table 4.232: Non-Financial Performance by the State Department for Culture and Heritage

Programme	Sub-Programme	Key Outputs	Key Performance Indicators	Annual Target 2025/26	Actual as of 30th September, 2025	Variance
Culture/ Heritage	Cultural Products Diversification	Heritage Preservation Services	Number of women and youth empowered in bead craft production	1,500	50	(1,450)
Performing Arts	Promotion of Kenyan Music and Dance	Heritage Preservation Services	Number of musicians accessing the Permanent Presidential Music Commission studio and rehearsal space	800	251	(549)
	Performing Arts	Arts Development Services	No. of artists trained and nurtured	100	0	(100)
		Heritage Preservation Services	No. of Creatives trained in Performing Arts	600	289	(311)
Public Records Management	Records Management	Archives and record services	Number of records digitised in the Records Management Unit	10,000	2,500	(7,500)
	Archives and Documentation	Archival and record services	Number of records microfilmed and digitised	140,000	23,487	(11,513)

Source: *State Department for Culture and Heritage*

Non-financial performance by the State Department for Culture, the Arts, and Heritage recorded low performance across most of its key output indicators, with significant variances between the annual targets and actual achievements as of 30th September, 2025.

4.11.7.4 Project Implementation for the State Department for Culture, the Arts and Heritage

Table 4.233 summarises some of the ongoing projects undertaken by the State Department for Culture, the Arts and Heritage.

Table 4.233: State Department for Culture and Heritage Project

Project Name (a)	Project commence date (b)	Expected Project Completion date (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2025 (Kshs. Million) (h)	Percentage of Completion
Refurbishment of the Archives offices	01/7/2025	30/6/2026	GoK	36.98	36.98	0	0	0
National Records Management Policy	01/7/ 2024	30/6/2026	GoK	80	0	0	0	40
Marachi Cultural Centre	01/7/ 2022	01/12/2024	GoK	72.5	0	0	22.5	31
IPRIMS	01/7/2017	30/6/2026	GoK	550	0	0	70	13
Wundanyi Youth Resource	07 /1/2023	30/6/2027	GoK	141	0	0	84	60
National Collection Heritage Centre	FY 2017-2018	FY2028/2029	GoK	3,000	0	0	16.5	0.5

Source: *The State Department for Culture and Heritage*

The Marachi Cultural Centre had overstretched its target timeline, originally set for December 2024, and recorded a completion rate of merely 31 per cent as of the end of 30th September, 2025.

4.11.8 The State Department for Labour and Skills Development

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

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

The budget allocation to the State Department for Labour and Skills Development in FY 2025/2026 amounts to Kshs.5.06 billion, compared to Kshs.5.23 billion allocated in FY 2024/2025.

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

The budget allocation was to fund three programmes. Table 4.234 shows budget execution by programmes and sub-programmes under the State Department for Labour and Skills Development in the first three months of FY 2025/2026.

Table 4.234: The State Department for Labour and Skills Development Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Original Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Promotion of the Best Labour Practice	Promotion for Harmonious Industrial Relations	502.59	6.44	509.03	107.62	-	107.62	21
	Regulation of Trade Unions	21.52	-	21.52	5.06	-	5.06	24
	Provision of Occupational Safety and Health	324.48	55.20	379.68	74.32	-	74.32	20
	Employment Promotion Services	326.14	150.00	476.14	31.54	150.00	181.54	38
Manpower Development, Employment and Productivity Management	Human Resource Planning and Development	82.41	167.00	249.41	20.25	23.55	43.80	18
	Industrial Skills Development	2,472.00	389.96	2,861.96	-	10.96	10.96	0
	Productivity Promotion, Measurement and Improvement	66.72	-	66.72	16.21	-	16.21	24
	Management of Skills and Post-Training	24.38	-	24.38	4.94	-	4.94	20
General Administration Planning and Support Services	Policy, Planning, and General Administrative Services	474.95	-	474.95	110.23	-	110.23	23
	Total	4,295.21	768.60	5,063.81	370.16	184.51	554.68	11

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

An analysis of programme and sub-programme performance for the State Department for Labour and Skills Development recorded an absorption rate of 11 per cent, which was below the target of 25 per cent as at the end of the first three months of FY 2025/2026.

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

Table 4.235 presents Key Performance Indicators for the State Department for Labour and Skills Development in the first three months of FY 2025/2026.

Table 4.235: 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 30th September 2025	Variance
Labour, Employment and Safety Services	Promotion of harmonious industrial relations	Labour Disputes Services	Percentage of resolved disputes- Local	80	91	11
			Number of foreign contracts attested for renewal or extension	75,000	16,149	(58,851)
	Regulation of Trade Unions	Trade Unions Regulatory Services	Number of trade unions' books of accounts inspected	520	113	(407)
Manpower Development, Industrial Skills and Productivity Management	Industrial Skills Development	Industrial Training Services	Number of Persons assessed and certified under the Recognition of Prior Learning	15,000	3,979	(11,021)
			No. of training institutions accredited and registered for industrial training	1,084	100	(984)
	Productivity Promotion, Measurement & improvement	Productivity Improvement Services	Number of public officers trained on productivity measurement	5,000	1,400	(3,600)

Source: *State Department for Labour and Skills Development*

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

Table 4.236 summarises some projects undertaken by the State Department for Labour and Skills Development.

Table 4.236: 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 the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Million) (g)	Cumulative Project Expenditure as of 30th September 2025 (Kshs. Million) (h)	Percentage of Completion
Construction of National Occupational Safety and Health Institute (Phase 1)	15/3/2010	30/6/2026	GoK	833.13	25.028	0	658.31	79
Construction of the National Employment Promotion Centre (Kabete) (BETA)	10/3/2015	30/6/2025	GoK	1,050.73	75	150	496.94	47

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 the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/26 (Million) (g)	Cumulative Project Expenditure as of 30th September 2025 (Kshs. Million) (h)	Percentage of Completion
Construction of Meru County Labour Offices	15/5/2012	30/6/2025	GoK	30.4	3.22	0	24.06	79
ERP System Upgrade and Human Capital Transformation	20/6/2024	30/6/2028	GoK	1,619.76	384.30	184.51	0	0
National Youth Opportunities Towards Advancement (NYOTA) Projects, Operationalization of Labour Market Information & Observatory	01/10/2023	30/9/2029	GOK/ WORLD BANK	5,100	278.00	18.82	568.66	11

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

The non-financial performance analysis indicated that despite significant spending on some projects by the State Department for Labour and Skills Development, there was a considerable lag in completion rates. Two projects, namely the Construction of the National Employment Promotion Centre at Kabete (47 per cent complete) and the Construction of Meru County Labour Offices, were facing timeline overruns given that their target completion date of 30th June 2025 had lapsed.

4.11.9 The State Department for Social Protection and Senior Citizen Affairs

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

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

The budget allocation to the State Department for Social Protection and Senior Citizen Affairs in FY 2025/2026 amounts to Kshs.29.32 billion, compared to Kshs.47.79 billion allocated in FY 2024/2025.

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

The budgetary allocation was to fund three programmes. Table 4.237 shows budget execution by programmes and sub-programmes under the State Department for Social Protection and Senior Citizen Affairs in the first three months of FY 2025/2026.

Table 4.237: The State Department for Social Protection and Senior Citizens Affairs Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Original Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Social Protection and Children Services	Social Welfare and Vocational Rehabilitation	878.76	29.00	**907.76**	257.59	-	**257.59**	28
	Community Mobilisation and Development	746.70	10.00	**756.70**	313.13	-	**313.13**	41
	Child Community Support Services	1,625.46	39.00	**1,664.46**	570.73	-	**570.73**	34
	Child Rehabilitation and Custody	27,147.46	148.13	**27,295.59**	13,412.34	-	**13,412.34**	49
National Safety Net	Social Assistance to Vulnerable Groups	27,147.46	148.13	**27,295.59**	13,412.34	-	**13,412.34**	49
General Administration, Planning and Support Services	General Administration and Support Services	359.97	-	**359.97**	119.07	-	**119.07**	33
Total		29,132.89	187.13	29,320.02	14,102.13	-	14,102.13	48

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

The programmes and sub-programmes analysis show that the State Department for Social Protection and Senior Citizen Affairs had spent 48 per cent of its recurrent budget in the first three months of FY 2025/2026. This is attributed to the expenditure on indigents, following additional funding under Article 223 of the Constitution.

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

Table 4.238 presents Key Performance Indicators for the State Department for Social Protection and Senior Citizens Affairs in the first three months of FY 2025/2026.

Table 4.238: 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 30th September 2025	Variance
Social Development and disability inclusion	Community Mobilisation and Development	Community Groups (SHGs, CBOs) registered, trained & linked to Micro Financial Institutions	Number of community groups registered and trained	60,000	30,837	(29,163)
			No. of community groups trained	30,000	8,900	(21,100)
Social Welfare Vocational Rehabilitation	Disability Inclusion	Disability rights mainstreamed in social and economic development	Number of persons with disabilities registered	100,000	34,176	(65,824)
National Safety Net	Social Assistance Vulnerable Groups	Households with vulnerable persons supported	Number of older persons supported with cash transfers	1,045,388	1,148,731	103,343
			Number of households with PWSDs supported with cash	65,281	63,939	(1,342)

Programme	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target (s)	Actual as of 30th September 2025	Variance
General Administration and Support Services	Planning and General Administration Services	Supported Management Information System	Number of functional Management Information Systems supported	5	3	(2)
		Compliance with the Public Finance Management Act, 2012 and subsequent regulations	Quarterly and annual audit report	5	1	(4)

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

The non-financial performance analysis of the State Department for Social Protection and Senior Citizen Affairs indicated good progress in delivering services to the citizenry, with most key performance areas recording achievement of above 25 per cent of the respective annual targets.

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

Table 4.239 summarises some of the ongoing projects under the State Department for Social Protection and Senior Citizen Affairs.

Table 4.239: 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 the first three months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first three months of FY 2025/2026 (Kshs. Million) (g)	Cumulative project expenditure as of 30th September, 2025 (Kshs. Million) (h)	Percentage of Completion
Educational Equipment for Vocation Rehabilitation Centers 12 (VRCs)	01/07/12	30/06/19	GOK	151.40	7.0	0	122.40	81
Renovation and Refurbishment of Vocational Rehabilitation Centre (VRCs)	01/07/12	30/06/19	GOK	140.56	7.50	0	110.3	78
Upgrading of Community Capacity Support Centres in Kilifi	14/06/21	06/02/23	GOK	98.93	5.0	0	45.3	46

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

The project implementation status indicated minimal financial activity during the first quarter of FY 2025/26, with no recorded expenditure despite the funding of the affected projects, whose completion dates had lapsed.

4.11.10 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; Main-

streaming affirmative action in MDAs and to Ensure compliance to affirmative action principles as envisaged in the Constitution.

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

The budget allocation to the State Department for Gender and Affirmative Action in FY 2025/2026 amounts to Kshs.6.34 billion, compared to Kshs.4.82 billion allocated in FY 2024/2025.

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

The budget allocation was to fund three programmes. Table 4.240 shows budget execution by programmes and sub-programmes under the State Department for Gender and Affirmative Action in the first three months of FY 2025/2026.

Table 4.240: Programme and Sub-Programme Performance for the State Department for Gender and Affirmative Action

Programmes	Sub-Programmes	Original Estimates (Kshs. million)			Expenditure (Kshs. million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Community Development	Affirmative Action	940.81	4,000.00	4,940.81	-	2,000.00	2,000.00	40
Gender Empowerment	Gender and Social-Economic Empowerment	352.77	-	352.77	107.20	15.24	122.44	35
	Gender Mainstreaming	480.19	328.95	809.14	54.44	-	54.44	7
General Administration and Support Services	General Administration and Support Services	241.38	-	241.38	49.43	-	-	20
	Gender field Services	241.38	-	241.38	49.43	-	-	20
Total		2,015.15	4,328.95	6,344.10	211.08	2,015.24	2,176.88	34

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

The financial analysis of the programmes and sub-programmes of the State Department for Gender and Affirmative Action revealed that the Community Development Affirmative Action program had the highest absorption rate at 40 per cent. In comparison, the Gender Mainstreaming program recorded the lowest absorption rate at 7 per cent.

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

The achievements against Key Performance Indicators of the State Department for Gender and Affirmative Action in the first three months of FY 2025/2026 are presented in Table 4.241.

Table 4.241: Non-Financial Performance by the State Department for Gender and Affirmative Action

Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th September 2025	Variance
General Administration, Planning and Support Services	Planning Services	No. of quarterly M&E reports	4	1	(3)
	Human resource services	No. of staff trained on promotional courses	50	0	(50)
Gender Empowerment	Anti-FGM awareness	Number of persons capacity built on the effects of FGM and the legal framework	10,000	1,840	(8,160)
	Gender mainstreaming Services	Number of people capacity built on gender mainstreaming	32,000	0	(32,000)
	Social Economic Empowerment Services	No. of women capacity built on financial literacy, Access to Government Procurement Opportunities (AGPO). Climate-smart Agriculture and Trade	4,850	207	(4,643)
Community Development	Affirmative Action Services	Number of needy students provided with bursaries and scholarships	53,000	0	(53,000)

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

The non-financial performance analysis of the State Department for Gender and Affirmative Action revealed low performance with key areas not recording any output in the period under review, including provision of bursaries and scholarships to needy students (target of 53,000 students), capacity building on gender mainstreaming (target of 32,000 people), and training staff on promotional courses (target of 50 employees).

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

Table 4.242 summarises the projects undertaken by the State Department for Gender and Affirmative Action.

Table 4.242: 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 the first three months of FY 2025/26 (Kshs. Mn) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative project expenditure as of 30th September 2025 (Kshs. Mn) (h)	Percentage of Complet ion
Affirmative Action Social Development Fund	01st July 2015	Continuous	GoK	37,704.05	2,000	2,000	25,204.50	67
Construction of a Safe Home for victims of defilement/Rape in Kajulu	01st July 2024	6/30/2028	GoK	50.00	5.00	0.00	0.00	0
Strengthening, Prevention and Response to GBV	01st July 2021	Continuous	GoK and Donor	980.50	27.00	5.79	436.34	45

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 the first three months of FY 2025/26 (Kshs. Mn) (f)	Expenditure in the first three months of FY 2025/26 (Kshs. Million) (g)	Cumulative project expenditure as of 30th September 2025 (Kshs. Mn) (h)	Percentage of Complet ion
GoK/UNFPA 10th Country Program	01st July 2023	30th June 2026	GoK and Donor	109.70	14.97	9.45	52.89	48

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

Analysis of the State Department for Gender and Affirmative Action's project implementation status revealed varied project performance, with the Affirmative Action Social Development Fund showing notable progress at 67 per cent completion. Newer projects, such as the Safe Home for Victims of Defilement in Kajulu recorded no expenditure during the first quarter of FY 2025/26.

5. KEY ISSUES AND RECOMMENDATIONS

In the first three months of FY 2025/26, the Controller of Budget identified issues that should be addressed for seamless budget implementation. These included the delay in uploading the procurement plan into the IFMIS system by MDAs, the transition from cash to an accrual basis of Accounting, using Article 223 of the Constitution to fund government programmes, and Public debt management, as discussed below.

5.1. Delay in uploading the Procurement Plan into the IFMIS System by MDAs

The Electronic Government Procurement System (E-GPS) is an end-to-end system that incorporates all procurement processes in line with the Public Procurements and Asset Disposal Act 2015 and its attendant Regulations to be used by all public procuring entities. The Implementation of the e-GP system is being carried out in a phased, incremental approach.

Phase I modules include: Registration (Supplier and Procuring Entity), Annual Procurement and Disposal Plan, e-requisition, e-tender preparation, e-tender submission & evaluation, e-tender award, e-framework agreement, e-bid security and guarantee management module, e-contract management, and e-Procurement Management Information System, as well as Workflow management. Phase II modules include e-Complaints, e-Compliance, e-Appeals, e-Debarment, Performance Management, Store Management, e-Auctions, e-Catalogues & Marketplace, and e-Reverse Auction.

Observations

The Public Procurement Regulatory Authority issued Circular No.04 2025 Ref: PPRA/6/5 Vol. II(229) dated 12th August 2025 on Enforcement of compliance with the Mandatory use of the Electronic Government Procurement System (E-GPS) by all public procuring entities. Public entities were expected, effective 1st July 2025, to undertake all public procurement and asset disposal transactions through E-GPS.

Analysis of submitted financial and non-financial budget performance reports for the first three months of FY 2025/26 shows that requisition processes through the E-GPS were ongoing, resulting in low budget absorption of funds. The e-GPS has posed challenges to the procurement process due to a steep learning curve, integration issues with internal systems, and vendor-related problems that impact efficiency, competitiveness, and timely service delivery.

Recommendation: *Accounting Officers should fast-track the implementation of E-GPS as per the Circular by PPRA and in compliance with the Public Procurement and Disposal Act and directives issued by the National Treasury. This will enhance transparency, equity, and cost-effectiveness in the use of public resources.*

5.2. Transition from Cash to Accrual Basis of Accounting

Pursuant to the Cabinet approval on 7th March 2024, government entities were to transition from a cash basis to an accrual basis, as subsequently gazetted vide Gazette Notice No. 11033 on 30th August 2024. MDAs adopted a 3-year phased approach to transition, with the first year being 2024/25.

MDAs have established committees to spearhead the transition, revised existing accounting policies and manuals, and conducted training for accountants, internal auditors, finance officers, and procurement officers. The first transitional statements were prepared and submitted to the Office of the Auditor General by 30th August 2025.

Observations:

Some of the Challenges highlighted by MDAs include: IFMIS is not configured to record accrual transactions and budget execution reported on cash basis even under the accrual reporting framework, entities budgets are prepared and executed on cash basis but FS are prepared on accrual basis thus requiring many reconciliations, Historical assets have not been valued, Challenges in determining fair value of donated assets such as motor vehicles, recognising the fair value of assets.

Recommendations: *For the effective transition and implementation of a Cash to Accrual basis of Accounting, the Controller of Budget recommends continuous training of personnel in IPSAS-compliant recognition and measurement principles, upgrading financial systems to support accrual accounting, and conducting comprehensive asset verification and valuation exercises.*

5.3. Use of Article 223 of the Constitution

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

In accordance with Regulation 40(3) of the Public Finance Management (National Government) Regulations 2015, the purpose for which approval is sought for supplementary budget shall be Unforeseen and unavoidable, in circumstances where no budget provision was made; or Unavoidable, in circumstances where there is an existing budgetary provision, which is, however, inadequate.

Regulation 40(4) of the Public Finance Management (National Government) Regulation 2015 identifies expenditure that shall not be considered unforeseen and unavoidable. This includes expenditure that, although known when finalising the estimates for the original budget, could not be accommodated within allocations, tariff adjustments, and price increases.

This reliance on Article 223 to finance foreseeable expenditures contravenes Paragraph 40(4) of the PFM (National Government) Regulations, 2015, highlighting weaknesses in budget planning and the overall reliability of budgeting.

Recommendation: *The Controller of Budget recommends adopting good planning, budget practices and sound expenditure management by prioritising all essential services and aligning them with operational realities during budget formulation and implementation. In addition, the CS-TNT should expedite the submission of necessary documentation to Parliament for approval within the stipulated two-month period to ensure compliance with constitutional requirements.*

5.4. Public Debt Management

Article 201 of the Constitution guides all aspects of the principles of public finance in the Republic of Kenya. Article 201 (C) stipulates that the burdens and benefits of the use of resources and public borrowing shall be shared equitably between present and future generations. This is further elaborated under Section 15 (c)(d) of the Public Finance Management Act, Cap 412A, 15 (c) over the medium term, the national government's borrowings shall be used only for financing development expenditure and not for recurrent expenditure; 15 (d) public debt and obligations shall be maintained at a sustainable level as approved by Parliament for the national government and the county assembly for county government.

In FY 2025/26, the national government budget amounts to Kshs.4.69 trillion, comprising Kshs.744.84 billion for ministerial development, Kshs.1.80 trillion for ministerial recurrent and Kshs.2.14 trillion for Consolidated Fund Services expenditure. Allocation to Public Debt amounts to Kshs. 1.90 trillion, representing 41 per cent of the total budget, which is the highest proportion of the annual budget. Ministerial development expenditure recorded 16 per cent of the budget. Debt servicing has reduced the resources available for current spending needs. A significant portion of the government's budget is allocated to debt servicing, leaving less money for other development expenditures. Nonetheless, we commend the government's effort to automate the exchequer process for the national government. Only public-debt-related exchequer processes are yet to be automated.

Recommendation: *To enhance fiscal impact and ensure debt sustainability, borrowing should be strictly aligned with development projects that have measurable economic and social returns. Recurrent expenditure should be contained through expenditure rationalisation and stronger public financial management controls.*

The Controller of Budget also recommends full automation and integration of the public debt management system to enhance accuracy and timeliness in data production. All foreign currency-denominated debt is presently being processed manually through the exchequer, whereas other exchequers are automated.

Further, for effective management of Public Debt, the government should implement comprehensive audits of debt procurement, utilisation, and sustainability. This should include auditing the public debt stock, reconciling loan books, and associating loans with specific projects. There should be regular reviews aimed at flagging unsustainable debts to enhance sustainability, transparency and accountability in public borrowing. The audit findings should guide future borrowing and repayment strategies and alignment with national development priorities.

6. CONCLUSION

The National Government Budget Implementation Review Report is published in accordance with Article 228(6) of the Constitution, which requires the Controller of Budget to submit a report on the implementation of budgets for national and county governments to each House of Parliament every four months. It provides an overview of financial and non-financial information on budget performance for the first three months of FY 2025/26 by analysing receipts into the Consolidated Fund and expenditure against the annual target. It also highlights key issues encountered during the review period and recommends mechanisms for addressing them.

Total receipts into the Consolidated Fund were Kshs.1.03 trillion, representing 23 per cent of the annual target. The Controller of Budget approved withdrawals of Kshs.1.02 trillion from the Consolidated Fund, representing 23 per cent of the annual net estimates. Ministries, Departments and Agencies received a Kshs.409.80 billion, representing 22 per cent of the annual net estimates, comprising Kshs.43.31 billion for ministerial development expenditure (11 per cent) and Kshs.366.49 billion for ministerial recurrent expenditure. Consolidated Fund Services received Kshs.546.76 billion, and County Governments received Kshs.66.13 billion as an equitable share of revenues raised nationally, representing 26 per cent and 16 per cent of the annual net estimates, respectively.

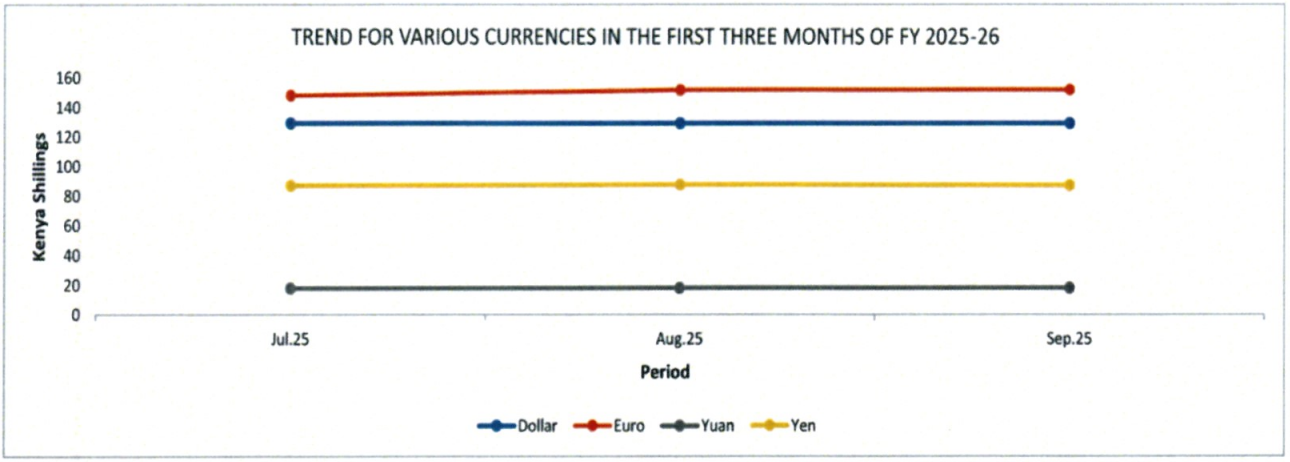
Gross expenditure for the National Government was Kshs.1.11 trillion, recording an absorption rate of 24 per cent. This comprised ministerial development expenditure at Kshs.132.65 billion (absorption rate of 18 per cent), ministerial recurrent expenditure at Kshs.433.89 billion (absorption rate of 24 per cent), and Consolidated Fund Services at Kshs.545.48 billion (absorption rate of 25 per cent).

In the first three months of FY 2025/26, the Controller of Budget identified issues that should be addressed for seamless budget implementation. These included the delay in uploading the procurement plan into the IFMIS system by MDAs, the transition from cash to an accrual basis of Accounting, using Article 223 of the Constitution to fund government programmes, and Public debt management.

To address the challenges, the Controller of Budget recommends that Accounting Officers should fast-track the implementation of E-GPS as per the Circular by PPRA and in compliance with the Public Procurement and Disposal Act and directives issued by the National Treasury. This will enhance transparency, equity, and cost-effectiveness in the use of public resources and the absorption of the development budget. For the effective transition and implementation of a Cash to Accrual basis of Accounting, the Controller of Budget recommends continuous training of personnel in IPSAS-compliant recognition and measurement principles, as well as upgrading financial systems to support accrual accounting. 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. On public debt management, the Controller of Budget recommends that, to enhance fiscal impact and ensure debt sustainability, borrowing should be strictly aligned with development projects that have measurable economic and social returns, full automation and integration of the public debt management system to enhance accuracy and timeliness in data production and the government should implement comprehensive audits of debt procurement, utilisation, and sustainability

7. ANNEXES

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



***Source:** Central Bank of Kenya*

Annex II: MDAs Recurrent Performance by Economic Classification

VOTE CODE	MINISTRY/ STATE DEPARTMENT / AGENCY	Compensation of Employees (Recurrent)			Other Recurrent (Recurrent Expenses less Compensation to Employees)		
		Gross Estimates (Kshs.)	Expenditure (Kshs.)	% of Expenditure to Budget	Gross Estimates (Kshs.)	Expenditure (Kshs.)	% of Expenditure to Budget
R1011	Executive Office of the President	1,956,945,496	463,213,447	24	2,578,358,465	577,301,617	22
R1012	Office of the Deputy President	766,100,000	230,863,598	30	2,206,034,559	195,007,060	9
R1013	Office of the Prime Cabinet Secretary	88,205,010	53,117,558	60	268,431,928	49,443,433	18
R1014	State Department for Parliamentary Affairs	222,857,610	45,572,997	20	140,651,279	37,144,767	26
R1016	State Department for Cabinet Affairs	86,216,547	19,798,404	23	142,506,657	15,238,028	11
R1017	State House	3,517,500,000	689,830,943	20	4,166,501,432	3,813,781,284	92
R1018	State Department for National Government Coordination	340,358,036	85,089,509	25	681,985,595	11,441,648	2
R1023	State Department for Correctional Services	29,137,265,600	7,126,117,345	24	8,706,936,392	1,433,443,909	16
R1024	State Department for Immigration and Citizen services	7,783,609,719	1,892,443,480	24	3,920,825,089	697,975,087	18
R1025	National Police Service	93,610,602,660	22,688,371,859	24	31,767,956,495	15,221,192,235	48
R1026	State Department for Internal Security & National Administration	17,036,930,875	4,252,312,124	25	14,827,604,212	11,475,357,956	77
R1032	State Department for Devolution	243,890,384	34,374,344	14	1,087,339,864	268,352,379	25
R1033	State Department for Special Programmes	21,968,557	-	-	466,115,685	13,882,258	3
R1036	State Department for the ASALs and Regional Development	283,960,000	63,043,444	22	6,789,616,046	1,759,933,090	26
R1041	Ministry of Defence	2,428,900,000	573,969,835	24	194,960,047,260	48,369,984,243	25
R1053	State Department for Foreign Affairs	12,767,831,737	872,979,933	7	10,249,911,851	657,104,977	6
R1054	State Department for Diaspora Affairs	252,299,991	60,937,223	24	465,527,351	30,907,893	7
R1064	State Department for Vocational and Technical Training	11,539,771,521	2,789,585,081	24	23,868,658,976	2,162,618,820	9
R1065	State Department for Higher Education and Research	213,949,842	50,926,283	24	140,739,072,125	33,650,194,272	24
R1066	State Department for Basic Education	5,042,400,000	1,207,943,515	24	104,379,372,577	28,057,146,998	27
R1067	State Department for Science, Innovation and Research	67,213,158	-	-	925,652,246	165,828,118	18
R1071	The National Treasury	4,962,939,975	906,727,697	18	59,416,848,936	14,186,551,516	24
R1072	State Department for Economic Planning	473,900,000	105,682,571	22	3,205,617,533	629,443,320	20
R1073	State Department for Public Investments and Assets Management	743,439,368	-	-	2,428,860,447	355,659,008	15
R1082	State Department for Medical Services	9,243,500,000	2,178,101,022	24	74,773,793,491	11,411,709,918	15
R1083	State Department for Public Health and Professional Standards	6,144,711,743	1,899,458,267	31	20,446,265,907	5,723,765,212	28
R1091	State Department for Roads	1,216,523,465	286,772,106	24	70,324,780,735	17,301,613,476	25
R1092	State Department for Transport	170,733,358	33,451,891	20	6,951,053,698	498,070,984	7
R1093	State Department for Shipping and Maritime Affairs	165,000,000	32,276,889	20	3,293,782,223	420,373,637	13
R1094	State Department for Housing & Urban Development	2,826,899,444	242,250,673	9	4,272,540,873	568,428,759	13
R1095	State Department for Public Works	973,866,889	219,592,526	23	2,717,856,582	477,549,331	18
R1097	State Department for Aviation and Aerospace Development	63,016,642	7,007,627	11	14,093,342,583	16,401,012	0
R1104	State Department for Irrigation	217,022,140	63,657,805	29	738,194,470	159,771,769	22
R1109	State Department for Water & Sanitation	562,079,860	124,767,272	22	6,215,863,085	1,702,296,405	27
R1112	State Department for Lands and Physical Planning	2,990,660,000	771,240,390	26	2,789,508,880	316,835,437	11
R1122	State Department for Information Communications, Technology & Digital Economy	526,000,000	88,129,859	17	3,027,589,165	720,629,028	24
R1123	State Department for Broadcasting & Telecommunications	611,000,000	103,844,716	17	5,586,161,772	932,068,126	17

VOTE CODE	MINISTRY/ STATE DEPARTMENT / AGENCY	Compensation of Employees (Recurrent)			Other Recurrent (Recurrent Expenses less Compensation to Employees)		
		Gross Estimates (Kshs.)	Expenditure (Kshs.)	% of Expenditure to Budget	Gross Estimates (Kshs.)	Expenditure (Kshs.)	% of Expenditure to Budget
R1132	State Department for Sports	227,499,999	51,616,581	23	1,399,260,838	297,075,393	21
R1134	State Department for Culture and Heritage	268,720,000	64,590,600	24	2,503,876,128	441,459,255	18
R1135	State Department for Youth Affairs and Creative Economy	770,930,000	154,203,746	20	1,457,683,305	438,771,222	30
R1152	State Department for Energy	332,591,013	88,950,441	27	11,655,293,515	2,802,762,897	24
R1162	State Department for Livestock Development.	1,699,540,000	411,515,977	24	3,335,869,832	712,229,695	21
R1166	State Department for the Blue Economy and Fisheries	266,980,000	62,370,241	23	2,731,221,290	499,640,629	18
R1169	State Department for Crop Development	846,510,000	180,196,318	21	16,946,202,489	3,296,038,664	19
R1173	State Department for Cooperatives	407,650,000	81,090,939	20	5,469,961,907	263,607,208	5
R1174	State Department for Trade	699,240,000	141,312,615	20	3,284,818,752	532,100,127	16
R1175	State Department for Industry	615,920,000	139,697,451	23	2,963,851,091	550,658,237	19
R1176	State Department for Micro, Small and Medium Enterprises Development	262,440,000	53,886,606	21	1,769,270,575	265,439,791	15
R1177	State Department for Investment Promotion	103,050,000	20,741,688	20	1,348,387,200	305,857,904	23
R1184	State Department for Labour and Skills Development	1,004,968,140	251,614,565	25	3,290,237,599	118,549,828	4
R1185	State Department for Social Protection and Senior Citizens Affairs	1,104,230,730	568,153,172	51	28,028,658,068	13,533,979,265	48
R1186	State Department for Children Services	1,167,867,643	-	-	10,906,208,651	2,961,381,625	27
R1192	State Department for Mining	501,000,000	145,520,985	29	862,413,476	68,058,159	8
R1193	State Department for Petroleum	501,000,000	65,704,537	13	24,877,400,000	195,322,852	1
R1202	State Department for Tourism	221,743,253	54,641,002	25	11,303,694,888	158,356,056	1
R1203	State Department for Wildlife	171,000,000	39,669,957	23	11,784,504,637	3,806,322,855	32
R1212	State Department for Gender and Affirmative Action	294,950,000	73,404,382	25	1,720,201,049	137,672,995	8
R1213	State Department for Public Service	948,513,520	230,077,554	24	18,803,927,633	6,376,987,467	34
R1221	State Department for the East African Community	338,630,000	80,510,265	24	696,097,960	31,421,713	5
R1252	The State Law Office	2,323,957,882	467,737,264	20	2,762,838,463	402,753,247	15
R1253	State Department for the Justice, Human Rights and Constitutional Affairs	168,754,480	-	-	851,687,754	164,627,371	19
R1261	The Judiciary		3,868,774,321	-	25,237,400,000	650,214,648	3
R1271	Ethics and Anti-Corruption Commission		617,648,528	-	4,319,962,694	702,818,006	16
R1281	National Intelligence Service		-	-	51,447,229,480	16,310,134,772	32
R1291	Office of the Director of Public Prosecutions		886,908,427	-	4,395,631,922	344,891,015	8
R1311	Office of the Registrar of Political Parties	269,761,767	63,095,778	23	2,217,229,752	541,968,033	24
R1321	Witness Protection Agency	445,370,000	106,007,925	24	395,836,825	88,451,268	22
R1331	State Department for Environment & Climate Change	1,330,000,000	296,505,642	22	2,564,894,324	216,091,426	8
R1332	State Department for Forestry	138,000,000	34,255,475	25	8,794,168,653	1,884,985,015	21
R2011	Kenya National Commission on Human Rights	359,300,000	86,859,654	24	171,034,902	53,800,790	31
R2021	National Land Commission	1,387,940,000	343,259,689	25	1,415,290,215	874,407,840	62
R2031	Independent Electoral and Boundaries Commission	4,330,347,439	538,579,200	12	4,972,000,097	243,832,939	5

VOTE CODE	MINISTRY/ STATE DEPARTMENT / AGENCY	Compensation of Employees (Recurrent)			Other Recurrent (Recurrent Expenses less Compensation to Employees)		
		Gross Estimates (Kshs.)	Expenditure (Kshs.)	% of Expenditure to Budget	Gross Estimates (Kshs.)	Expenditure (Kshs.)	% of Expenditure to Budget
R2041	Parliamentary Service Commission	917,589,905	171,524,466	19	1,922,275,454	60,392,950	3
R2042	National Assembly	15,553,237,500	3,254,191,897	21	13,015,318,538	2,086,449,168	16
R2043	Parliamentary Joint Services	3,511,641,415	664,160,857	19	3,306,469,391	877,975,959	27
R2044	Senate	4,290,755,066	980,015,618	23	3,908,412,731	825,382,553	21
R2051	Judicial Service Commission	358,314,430	73,603,485	21	484,095,570	76,944,340	16
R2061	The Commission on Revenue Allocation	227,700,000	46,312,292	20		39,422,746	-
R2071	Public Service Commission	3,146,500,000	565,480,224	18	415,177,980	24,658,882	6
R2081	Salaries and Remuneration Commission	376,800,000	76,747,199	20	374,916,658	46,191,778	12
R2091	Teachers Service Commission	384,530,417,354	95,842,243,261	25	2,650,946,552	299,034,694	11
R2101	National Police Service Commission	751,614,305	175,846,338	23	639,229,986	114,618,432	18
R2111	Auditor General		1,231,346,550	-	8,359,032,880	644,408,266	8
R2121	Office of the Controller of Budget	529,700,000	95,598,509	18	304,393,754	18,353,800	6
R2131	The Commission on Administrative Justice	491,600,000	115,996,776	24	182,612,573	28,579,793	16
R2141	National Gender and Equality Commission	311,650,000	76,071,198	24	244,838,224	76,302,119	31
R2151	Independent Policing Oversight Authority	916,888,885	133,853,706	15	398,992,211	157,676,497	40
Total		658,722,884,353*	164,035,546,134	25	1,146,512,124,930	269,733,509,196	24

Source: *MDAs*

**Does not include Figures for all MDAs*

Annex III: MDAs Development Expenditure

VOTE CODE	MINISTRY/ STATE DEPARTMENT / AGENCY	Gross Estimates (Kshs.)	Net Estimates (Kshs.)	Original AIA (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
D1011	The Executive Office of the President	1,034,004,100	1,034,004,100	-	-	377,186,800	-	36
D1012	Office of the Deputy President	100,000,000	100,000,000	-	-	-	-	-
D1013	Office of the Prime Cabinet Secretary	-	-	-	-	-		-
D1017	State House	894,906,667	894,906,667	-	-	235,101,142	-	26
D1018	State Department for National Government Coordination	22,000,000	22,000,000	-	-	-	-	-
D1023	State Department for Correctional Services	309,004,510	309,004,510	-	-	-	-	-
D1024	State Department for Immigration and Citizen Services	10,640,274,845	1,670,274,845	8,970,000,000	-	4,240,710,500	-	40
D1025	National Police Service	1,712,814,922	1,212,814,922	500,000,000	32,805,956	60,939,151	3	4
D1026	State Department for Internal Security and National Administration	3,965,777,277	3,965,777,277	-	3,562,250,000	3,656,201,229	90	92
D1032	State Department for Devolution	15,915,122,542	15,915,122,542	-	187,962,497	162,757,984	1	1
D1033	State Department for Special Programmes	165,602,460	165,602,460	-			-	-
D1036	State Department for the ASALs and Regional Development	3,805,249,612	3,508,689,612	296,560,000	95,841,000	652,007,905	3	17
D1041	Ministry of Defence	4,934,000,000	1,000,000,000	3,934,000,000	100,000,000	187,953,089	10	4
D1053	State Department for Foreign Affairs	2,346,400,000	2,346,400,000	-	1,154,150,000	-	49	-
D1064	State Department for Vocational and Technical Training	7,836,323,214	2,109,623,214	5,726,700,000	678,777,347	741,520,523	32	9
D1065	State Department for Higher Education and Research	2,781,974,265	2,741,974,265	40,000,000	80,000,000	1,232,088,931	3	44
D1066	State Department for Basic Education	18,490,447,879	18,180,447,879	310,000,000	5,147,833,397	4,494,335,521	28	24
D1071	The National Treasury	42,499,592,652	33,060,488,274	9,439,104,378	2,443,277,769	5,997,978,869	7	14
D1072	State Department for Economic Planning	59,360,111,950	59,300,111,950	60,000,000	5,829,414,227	11,259,646,128	10	19
D1073	State Department for Public Investments and Assets Management	736,000,000	736,000,000	-	19,024,600	20,886,700	3	3
D1082	State Department for Medical Services	21,936,068,600	13,615,068,600	8,321,000,000	426,970,258	2,696,171,261	3	12
D1083	State Department for Public Health and Professional Standards	5,561,191,767	5,161,191,767	400,000,000	150,000,000	1,200,128,725	3	22
D1091	State Department for Roads	150,253,219,469	76,244,238,213	74,008,981,256	2,795,208,755	17,336,212,911	4	12
D1092	State Department of Transport	40,334,236,808	4,322,236,808	36,012,000,000	506,368,989	7,543,521,822	12	19
D1093	State Department for Shipping and Maritime Affairs	2,224,602,460	165,602,460	2,059,000,000	82,500,000	2,008,623	50	0
D1094	State Department for Housing and Urban Development	116,729,355,362	20,890,355,362	95,839,000,000	1,496,884,768	30,147,609,123	7	26
D1095	State Department for Public Works	753,000,000	703,000,000	50,000,000	2,258,700	2,227,900	0	0
D1097	State Department for Aviation and Aerospace Development	358,805,330	358,805,330	-		165,602,460	-	46
D1104	State Department for Irrigation	6,593,175,736	4,963,175,736	1,630,000,000	920,144,597	1,861,519,396	19	28
D1109	State Department of Water and Sanitation	47,176,376,232	31,016,976,232	16,159,400,000	2,161,854,020	8,991,818,657	7	19
D1112	State Department for Lands and Physical Planning	4,982,390,000	3,505,390,000	1,477,000,000	-	295,303,787	-	6
D1122	State Department for Information Communications and Technology & Digital Economy	12,635,200,631	6,485,200,631	6,150,000,000	77,184,185	2,065,391,189	1	16
D1123	State Department for Broadcasting & Telecommunications	356,045,289	356,045,289	-	86,941,292	87,241,292	24	25

VOTE CODE	MINISTRY/ STATE DEPARTMENT / AGENCY	Gross Estimates (Kshs.)	Net Estimates (Kshs.)	Original AIA (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
D1132	State Department for Sports	15,835,000,000	100,000,000	15,735,000,000	40,000,000	3,775,884,361	40	24
D1134	State Department for Culture, the Arts and Heritage	812,980,000	56,980,000	756,000,000			-	-
D1135	State Department for Youth Affairs	2,672,428,825	2,172,428,825	500,000,000	25,596,276	72,817,083	1	3
D1152	State Department for Energy	51,485,912,644	21,120,892,644	30,365,020,000	301,701,737	5,169,340,587	1	10
D1162	State Department for Livestock Development	5,076,058,633	4,076,058,633	1,000,000,000	665,809,908	788,449,279	16	16
D1166	State Department for the Blue Economy and Fisheries	5,231,727,099	4,206,727,099	1,025,000,000	2,037,404,015	2,212,992,597	48	42
D1169	State Department for Crop Development	32,151,811,411	29,114,811,411	3,037,000,000	7,963,126,756	6,868,980,854	27	21
D1173	State Department for Cooperatives	1,471,377,900	1,471,377,900	-	400,000,000	400,000,000	27	27
D1174	State Department for Trade	369,845,500	369,845,500	-	67,422,750	68,175,183	18	18
D1175	State Department for Industry	5,822,254,000	5,822,254,000	-	148,857,382	447,614,902	3	8
D1176	State Department for Micro, Small and Medium Enterprises Development	3,061,779,500	2,761,779,500	300,000,000	130,944,875	178,115,440	5	6
D1177	State Department for Investment Promotion	2,061,026,000	2,061,026,000	-	100,978,811	915,185,927	5	44
D1184	State Department for Labour and Skills Development	768,601,830	768,601,830	-	54,350,079	184,512,008	7	24
D1185	State Department for Social Protection and Senior Citizen Affairs	187,130,780	187,130,780	-	34,583,135		18	-
D1186	State Department for Children Services	244,000,000	244,000,000	-			-	-
D1192	State Department for Mining	267,171,968	267,171,968	-		2,560,000	-	1
D1193	State Department for Petroleum	5,311,000,000	150,000,000	5,161,000,000		449,002,042	-	8
D1202	State Department for Tourism	5,010,000,000		5,010,000,000		43,822,909		1
D1203	State Department for Wildlife	2,404,080,668	1,376,080,668	1,028,000,000	92,250,000	391,773,900	7	16
D1212	State Department for Gender and Affirmative Action	4,328,949,404	4,128,949,404	200,000,000	2,008,987,600	2,015,236,600	49	47
D1213	State Department for Public Service	1,856,405,740	1,511,405,740	345,000,000	581,099,860	581,099,860	38	31
D1252	The State Law Office	300,000,000	300,000,000	-	-	25,000,000	-	8
D1261	The Judiciary	1,700,000,000	1,152,938,473	547,061,527	179,829,039		16	-
D1271	Ethics and Anti-Corruption Commission	180,000,000	180,000,000	-	-	133,071,863	-	74
D1291	Office of the Director of Public Prosecutions	86,000,000	86,000,000	-	-	-	-	-
D1331	State Department for Environment and Climate Change	1,934,702,439	1,864,702,439	70,000,000	195,609,291	348,475,157	10	18
D1332	State Department for Forestry	3,612,041,057	2,336,041,057	1,276,000,000	192,991,598	569,800,259	8	16
D2021	National Land Commission	556,104,101	556,104,101	-	-	150,000,000	-	27
D2031	Independent Electoral and Boundaries Commission	30,000,000	30,000,000	-	-	15,000,000	-	50
D2043	Parliamentary Joint Services	1,565,000,000	1,565,000,000	-	52,403,660	1,096,295,287	3	70
D2091	Teachers Service Commission	671,000,000	671,000,000	-		6,553,618	-	1
D2111	Auditor General	330,000,000	330,000,000	-		-	-	-
TOTAL		744,837,664,078	407,099,836,917	337,737,827,161	43,311,599,127	132,623,831,333	11	18

Source: *National Budget Documents FY 2025/26 and MDAs*

Annex IV: Current Transfer to SAGAs

CURRENT TRANSFERS TO SAGAs IN FIRST QUARTER OF FY 2025/26

Parent Ministry	Name of the SAGA	Budget				Funding			Expenditure (Kshs)				Absorption Rate
		Compensation to Employees	Use of goods and services	Other Expenses	Total Estimates	Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total	
State Department for Wildlife	Kenya Wildlife Service	7,273,999,500.00	1,692,900,500.00		8,966,900,000.00	174,150,000.00	3,164,190,298.28	3,338,340,298.28	1,639,735,148.30	1,090,362,632.30	-	2,730,097,780.60	30
	Wildlife Research and Training Institute	482,000,000.00	84,000,000.00	45,600,000.00	611,600,000.00	99,900,000.00	50,323,422.00	150,223,422.00	102,637,496.69	42,213,024.00	5,372,901.31	150,223,422.00	25
	Wildlife Clubs of Kenya	31,000,000.00	10,000,000.00	7,100,000.00	48,100,000.00	7,750,000.00	4,952,400.00	12,702,400.00	7,750,000.00	3,400,000.00	1,552,400.00	12,702,400.00	26
State Department for Tourism	Tourism Regulatory Authority	318,656,105.77	40,358,445.00	184,485,449.23	543,500,000.00	91,208,566.00	-	91,208,566.00	69,509,730.00	17,974,135.00	54,980,761.00	142,464,626.00	26
	Tourism Research Institute	773,564,741.00	382,698,149.00	4,329,387,708.00	5,485,650,598.00	1,593,090,621.00	16,668,374.00	1,609,758,995.00	164,315,605.00	83,222,111.00	876,850,088.00	1,124,387,804.00	20
	Kenya Tourism Board	102,888,000.00	275,398,500.00	24,601,500.00	402,888,000.00	25,722,000.00	4,217,842.00	29,939,842.00	72,889,957.00	-	751,065.00	73,641,022.00	18
	Kenya Utalii College	-	-	1,261,270,000.00	1,261,270,000.00	199,475,000.00	66,103,269.00	265,578,269.00	130,064,657.00	11,020,539.87	124,493,072.13	265,578,269.00	21
	Tourism Fund	773,564,741.00	382,698,149.00	4,329,387,708.00	5,485,650,598.00	1,593,090,621.00	16,668,374.00	1,609,758,995.00	164,315,605.00	83,222,111.00	876,850,088.00	1,124,387,804.00	20
	Tourism Promotion Fund	24,500,000.00	218,500,000.00	4,767,000,000.00	5,010,000,000.00	687,723,000.00	-	687,723,000.00	3,896,247.00	31,168,410.00	467,000,000.00	502,064,657.00	10
	Kenyatta International Convention Centre	76,809,177.61	202,342,092.50	31,363,000.00	310,514,270.11	-	272,696,907.82	272,696,907.82	78,571,373.45	-	-	78,571,373.45	25
	Bomas of Kenya	65,658,616.85	4,320,922.00	22,985,043.90	92,964,582.75			-	56,523,902.79	-	-	56,523,902.79	61
State Department for Shipping and Maritime	Kenya Maritime Authority	527,555,452.00	100,548,000.00	1,979,896,548.00	2,608,000,000.00		2,170,575,997.00	2,170,575,997.00	108,541,824.00	21,041,936.00	138,153,737.00	267,737,497.00	10
	Bandari Maritime Academy	179,681,805.20	140,339,594.00	14,997,860.00	335,019,259.20	37,503,210.00	52,589,204.00	90,092,414.00	48,936,256.00	51,895,360.00	1,210,810.00	102,042,426.00	30
	Kenya National Shipping Line	35,544,180.00	47,489,728.00	66,966,728.00	150,000,636.00		103,260.00	103,260.00	8,495,389.00	9,293,569.00	15,110,391.00	32,899,349.00	22
Ministry of Health	Kenyatta National Hospital (KNH)	11,999,021,252.00	6,635,934,446.00	82,396,302.00	18,717,352,000.00	2,365,526,709.14	2,359,262,522.38	4,724,789,231.52	3,517,361,451.97	1,354,539,163.10	440,711,888.12	5,312,612,503.19	28
	Kenyatta University Teaching, Referral & Research Hospital (KUTR&RH)	3,756,196,000.00	2,185,400,000.00	839,850,000.00	6,781,446,000.00	570,361,500.00	1,123,871,763.00	1,694,233,263.00	1,462,573,548.00	896,890,401.00	158,311,678.00	2,517,775,627.00	37
	National Syndemic Diseases Control Council (NSDCC)	541,800,000.00	466,200,000.00	149,000,000.00	1,157,000,000.00	289,250,000.00	-	289,250,000.00	96,701,354.69	86,021,003.98	18,643,408.69	201,365,767.36	17
	National Cancer Institute (NCI)	86,689,056.80	109,410,943.20	96,900,000.00	293,000,000.00	74,432,001.00	-	74,432,001.00	16,367,883.92	12,630,624.00	11,443,381.00	40,441,888.92	14
	Kenya Biovax Institute	208,533,410.00	12,615,500.00	139,201,090.00	360,350,000.00	63,337,500.00	7,748,066.35	71,085,566.35	32,911,062.35	10,215,698.00	39,267,936.66	82,394,697.00	23
	Directorate of Health Advisory		70,000,000.00	-	70,000,000.00			-		13,903,370.00	-	13,903,370.00	20
State Department for Crop Development	Agriculture and Food Authority	1,401,847,500.00	3,084,396,500.00	158,756,000.00	4,645,000,000.00	-	1,081,561,362.36	1,081,561,362.36	307,317,369.75	320,717,314.72	66,567,668.16	694,602,352.63	15
	Biosafety Appeals Board	-	26,559,334.00	1,440,666.00	28,000,000.00	7,200,000.00	-	7,200,000.00	-	6,287,222.80	542,320.00	6,829,542.80	24

CURRENT TRANSFERS TO SAGAs IN FIRST QUARTER OF FY 2025/26

Parent Ministry	Name of the SAGA	Budget				Funding			Expenditure (Kshs)				Absorption Rate
		Compensation to Employees	Use of goods and services	Other Expenses	Total Estimates	Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total	
	Tea Board of Kenya	154,000,000.00	104,128,250.00	92,511,750.00	350,640,000.00	67,659,000.00	19,553,075.00	87,212,075.00	-	41,651,300.00	34,476,676.00	76,127,976.00	22
	Pest Control Products Board	288,831,594.82	246,493,012.03	137,175,393.15	672,500,000.00	55,625,000.00	94,943,977.00	150,568,977.00	59,283,730.60	53,839,611.03	12,219,069.00	125,342,410.63	19
	Kenya Sugar Research and Training Institute	276,360,533.00	92,736,907.00	-	369,097,440.00	87,024,360.00	7,544,525.19	94,568,885.19	64,364,054.94	23,752,021.25	-	88,116,076.19	24
	Kenya Agricultural & Livestock Research Organization (KALRO)	3,727,399,156.00	807,030,844.00	-	4,534,430,000.00	915,357,390.00	203,692,691.12	1,119,050,081.12	1,004,980,399.56	114,069,681.56	-	1,119,050,081.12	25
	Commodities Fund	139,729,742.00	160,270,258.00	-	300,000,000.00	-	34,543,679.00	34,543,679.00	28,025,488.00	33,622,800.00	8,221,070.00	69,869,358.00	23
	Pyrethrum Processing Company of Kenya Ltd. (PPCK)	180,650,000.00	198,300,000.00	31,050,000.00	410,000,000.00	22,500,000.00	25,940,186.00	48,440,186.00	32,413,576.00	11,088,650.00	2,793,735.00	46,295,961.00	11
	Kenya Plant Health Inspectorate Service	784,000,000.00	903,000,000.00	84,000,000.00	1,771,000,000.00	-	553,357,654.99	553,357,654.99	221,404,753.79	357,834,318.70	21,000,000.00	600,239,072.49	34
	National Biosafety Authority	141,464,093.00	175,567,907.00	38,128,000.00	355,160,000.00	38,677,500.00	77,545,504.00	116,223,004.00	31,552,665.00	33,296,830.00	5,419,337.00	70,268,832.00	20
	Bukura Agricultural College	238,129,872.00	151,851,624.00	88,167,221.00	478,148,717.00	52,037,178.00	144,245,310.65	196,282,488.65	51,872,900.00	21,690,373.06	21,306,455.23	94,869,728.29	20
	Agricultural Development Corporation	720,955,569.00	1,656,194,791.00	457,734,728.00	2,834,885,088.00	-	86,653,430.00	86,653,430.00	89,830,768.00	189,320,336.00	42,359,808.00	321,510,912.00	11
State Department for Investment Promotion	Export Processing Zones Authority	385,140,960.00	188,269,040.00	228,590,000.00	802,000,000.00	40,500,000.00	164,078,204.08	204,578,204.08	94,076,648.29	58,559,197.00	24,092,075.00	176,727,920.29	22
	Special Economic Zones Authority	76,261,204.00	82,202,496.00	22,536,300.00	181,000,000.00	20,250,000.00	69,376,666.00	89,626,666.00	18,156,681.00	26,553,964.00	10,592,475.00	55,303,120.00	31
	Kenya Investment Authority	153,000,000.00	86,192,000.00	1,100,000.00	240,292,000.00	100,000.00	10,791.00	110,791.00	43,928,176.00	34,716,126.00	46,890.00	78,691,192.00	33
State Department for Industry	Numerical Machine Complex	191,907,461.00	7,500,000.00	26,952,539.00	226,360,000.00	3,813,422.00		3,813,422.00	37,954,420.00		35,938,578.00	73,892,998.00	33
	Kenya Industrial Research and Development Institute	600,400,000.00	30,257,000.00	12,000,000.00	642,657,000.00	153,164,250.00	6,509,876.00	159,674,126.00	144,481,889.00	16,632,938.00	7,010,043.00	168,124,870.00	26
	Scrap Metal Council		75,000,000.00		75,000,000.00		75,000,000.00	75,000,000.00		15,238,127.60		15,238,127.60	20
	Kenya Accreditation Service	168,627,793.00	139,593,777.00	30,588,430.00	338,810,000.00	38,452,500.00	81,336,990.00	119,789,490.00	37,364,540.00	39,732,362.00	3,805,063.00	80,901,965.00	24
	Kenya Leather Development Council	145,000,000.00	51,108,340.00	26,500,000.00	222,608,340.00	511,152,085.00	3,446,059.00	514,598,144.00	36,456,809.00	13,804,254.00	4,200,000.00	54,461,063.00	24
State Department for Devolution	Intergovernmental Relations Technical Committee	239,460,247.00	260,659,753.00	24,400,000.00	524,520,000.00			-	59,865,062.00	65,063,938.00	6,080,000.00	131,009,000.00	25
Ministry of Defence	Kenya Space Agency	77,900,000.00	22,000,000.00	250,100,000.00	350,000,000.00	88,000,000.00		88,000,000.00	10,805,314.00	11,322,460.00	58,938,438.00	81,066,212.00	23
	Kenya Meat Commission	309,059,663.00	2,599,053,724.00	71,886,612.00	2,979,999,999.00		301,375,559.00	301,375,559.00	83,289,378.00	293,237,617.00	17,097,031.00	393,624,026.00	13
	Kenya Shipyards Limited	250,000,000.00	90,100,000.00	5,222,200,000.00	5,562,300,000.00	187,332,000.00	1,850,026,830.00		60,396,415.00	21,436,728.00	1,278,309,651.00	1,360,142,794.00	24
	National Defence University 0 Kenya	158,722,160.00	61,550,000.00	230,727,840.00	451,000,000.00	102,000,000.00	13,752,215.00	115,752,215.00	16,775,386.00	6,368,969.00	24,336,383.00	47,480,738.00	11
State Law	National Council for Law Reporting (NCLR)	176,453,030.00	143,678,120.00	20,045,850.00	340,177,000.00	330,177,000.00	10,000,000.00	340,177,000.00	43,580,071.00	22,590,222.00	3,564,586.00	69,734,879.00	20

CURRENT TRANSFERS TO SAGAs IN FIRST QUARTER OF FY 2025/26

Parent Ministry	Name of the SAGA	Budget				Funding			Expenditure (Kshs)				Absorption Rate
		Compensation to Employees	Use of goods and services	Other Expenses	Total Estimates	Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total	
	Council for Legal Education	132,174,456.00	80,675,544.00	69,950,000.00	282,800,000.00	18,783,332.00	11,753,250.00	30,536,582.00	38,208,704.00	29,979,713.00	11,758,008.00	79,946,425.00	28
	Business Registration Service	82,061,020.30	16,981,459.63	18,819,270.08	117,861,750.00	362,329,298.00	-	362,329,298.00	81,309,884.84	6,487,561.12	18,105,949.00	105,903,394.96	90
	Nairobi Centre for International Arbitration	84,024,808.00	62,796,800.00	11,218,392.00	158,040,000.00	25,984,773.00	-	25,984,773.00	18,966,185.00	15,211,863.00	1,969,566.00	36,147,614.00	23
	Auctioneers Licensing Board			7,960,500.00	7,960,500.00			-			7,721,685.00	7,721,685.00	97
	6. Kenya School of Law	280,640,008.00	63,880,000.00	79,759,992.00	424,280,000.00	7,800,000.00	110,175,751.00	117,975,751.00	77,145,442.00	12,906,107.00	28,126,741.00	118,178,290.00	28
State Department of Broadcasting and Telecommunication	Media Council of Kenya	293,400,000.00	792,900,000.00	-	1,086,300,000.00	267,825,000.00	1,674,100.00	269,499,100.00	74,115,952.00	180,538,930.00	-	254,654,882.00	23
	Media Complaints Commission	-	9,000,000.00	-	9,000,000.00	2,250,000.00	-	2,250,000.00	-	2,250,000.00	-	2,250,000.00	25
	Kenya Institute of Mass Communication	162,300,900.00	73,106,700.00	40,981,400.00	276,389,000.00	49,567,750.00	19,996,705.00	69,564,455.00	31,894,031.00	27,907,518.00	9,750,592.00	69,552,141.00	25
	Kenya Yearbook Editorial Board	72,650,500.00	97,349,500.00	-	170,000,000.00	27,000,000.00	13,550,010.00	40,550,010.00	16,147,329.00	12,825,516.00		28,972,845.00	17
	Kenya Broadcasting Corporation	379,060,036.00	216,864,964.00		595,925,000.00	319,718,150.00	231,073,542.00	550,791,692.00	374,762,069.00	242,921,288.00		617,683,357.00	104
State Department for Youth Affairs and Creative Economy	YOUTH ENTERPRISES DEVELOPMENT FUND (YEDF)	208,820,000.00	50,754,377.00	48,082,246.00	307,656,623.00	55,271,655.50	60,354,301.90	115,625,957.40	52,877,054.00	24,937,627.05	31,939,103.95	109,753,785.00	36
	NATIONAL YOUTH COUNCIL (NYC)	6,550,000.00	9,670,000.00	6,172,449.00	22,392,449.00	22,392,449.00	-	22,392,449.00	6,450,000.00	9,500,000.00	6,050,000.00	22,000,000.00	98
	THE PRESIDENT'S AWARD-KENYA	8,986,422.93	3,518,210.08	-	12,504,633.00	403,417.00	8,754,633.00	9,158,050.00	8,069,489.00	1,088,561.00	-	9,158,050.00	73
	KENYA FILM CLASSIFICATION BOARD (KFCB)	247,855,411.00	60,101,314.00	9,485,110.00	317,441,835.00	64,360,458.00	10,212,210.00	74,572,668.00	60,729,500.03	37,632,349.00	11,439,064.00	109,800,913.03	35
	KENYA FILM COMMISSION (KFC)	166,555,614.00	-	-	166,555,614.00	166,555,614.00	-	166,555,614.00	24,539,220.00	29,163,717.00	-	53,702,937.00	32
	KENYA COPYRIGHTS BOARD (KeCoBo)	97,677,835.00	77,619,842.00	-	175,297,677.00	40,074,419.00	200.00	40,074,619.00	26,240,712.00	12,431,880.00	-	38,672,592.00	22
State Department for Gender and Affirmative Action	Women Enterprise Fund	352,770,000.00			352,770,000.00	36,295,000.00	24,821,690.65	61,116,690.65		61,116,690.65		61,116,690.65	17
Anti-Female Genital Mutilation Board		78,188,485.00	92,918,015.00	15,763,500.00	186,870,000.00	46,717,500.00		46,717,500.00	18,782,218.00	31,413,443.00	3,934,097.00	54,129,758.00	29
State Department for Economic Planning	Kenya Institute for Public Policy Research and Analysis	348,848,178.00	290,541,822.00		639,390,000.00	107,347,500.00	46,930,729.64	154,278,229.64	101,219,734.00	42,329,461.00		143,549,195.00	22
	National Council for Population and Development	220,000,000.00	132,730,000.00		352,730,000.00	88,132,500.00		88,132,500.00	51,737,949.00	32,394,551.00		84,132,500.00	24
	Vision Delivery Secretariat	98,780,000.00	64,510,000.00	6,000,000.00	169,290,000.00	42,322,500.00	36,910.00	42,359,410.00	18,029,996.00	22,293,554.00	949,594.00	41,273,144.00	24
	New Partnership for Africa's Development	169,339,555.00	153,626,445.00	894,000.00	323,860,000.00			-	34,404,182.00	45,181,318.00	154,500.00	79,740,000.00	25

CURRENT TRANSFERS TO SAGAs IN FIRST QUARTER OF FY 2025/26

Parent Ministry	Name of the SAGA	Budget				Funding			Expenditure (Kshs)				Absorption Rate
		Compensation to Employees	Use of goods and services	Other Expenses	Total Estimates	Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total	
	Kenya National Bureau of Statistics	698,960,000.00	254,250,000.00	105,000,000.00	1,058,210,000.00	246,802,500.00	27,680,108.00		218,680,601.00	49,075,272.00	18,062,320.00	285,818,193.00	27
	National Government Constituencies Development Fund	1,314,893,564.00	857,449,600.00	435,207,236.00	2,607,550,400.00	99,370,000.00		99,370,000.00	284,598,829.00	102,695,266.00	49,512,406.00	436,806,501.00	17
State Department for Social Protection, Senior Citizens and Special Programmes	National Council for Persons with Disabilities	186,109,000.00	115,810,000.00	1,818,696,000.00	2,120,615,000.00	352,753,500.00	1,011,500.00	353,765,000.00	41,931,991.00	37,693,475.00	274,138,534.00	353,764,000.00	17
State Department for Higher Education and Research	Alupe University	416,000,000.00	195,471,260.00	20,294,718.00	631,765,978.00	72,583,490.00	285,020,915.00	357,604,405.00	97,849,450.00	135,720,590.00	1,865,134.00	235,435,174.00	37
	Bomet University	386,839,684.00	97,918,604.00	410,013,632.00	894,771,920.00	63,108,040.00	222,722,397.00	285,830,437.00	89,374,971.00	8,766,033.00	23,961,978.00	122,102,982.00	14
	Chuka University	1,700,000,000.00	512,695,785.00	-	2,212,695,785.00	239,434,274.00	521,750,243.00	761,184,517.00	511,653,913.00	149,030,803.00		660,684,716.00	30
	Co-operative University of Kenya	800,574,701.00	344,271,755.00	181,450,500.00	1,326,296,956.00	195,711,851.00	272,456,149.00	468,168,000.00	223,641,348.00	65,385,948.00	44,828,940.00	333,856,236.00	25
	Dedan Kimathi University of Technology	372,500,000.00	24,200,000.00	91,350,000.00	488,050,000.00	250,118,680.40	449,876,141.69	699,994,822.09	373,324,220.03	24,623,922.38	83,513,857.29	481,461,999.69	99
	Egerton University	3,396,382,298.88	374,388,280.00	1,695,884,255.12	5,466,654,834.00	534,951,891.00	238,379,613.00	773,331,504.00	918,628,894.00	70,214,610.36	291,299,641.51	1,280,143,145.87	23
	Garissa University	574,750,190.00	276,824,677.00	132,807,678.00	984,382,545.00	111,683,802.00	138,507,470.00	250,191,272.00	116,917,849.00	157,119,127.00	-	274,036,976.00	28
	Jaramogi Oginga Odinga University of Science & Technology	1,265,678,669.06	304,710,285.75	25,970,488.03	1,596,359,442.84	151,196,945.95	906,244,489.79	1,057,441,435.74	360,892,063.30	50,242,405.92	17,721,826.58	428,856,295.80	27
	Jomo Kenyatta University of Agriculture & Technology	5,679,489,523.77	775,920,831.93	362,357,010.30	6,817,767,366.00	727,848,834.40	2,574,268,967.08	3,302,117,801.48	1,686,954,718.90	398,634,523.95	77,051,325.95	2,162,640,568.80	32
	Kaimosi Friends University	479,001,809.00	132,659,581.00	6,565,000.00	618,226,390.00	104,255,585.20	556,226,624.11	660,482,209.31	130,429,084.04	41,972,268.23	2,932,551.00	175,333,903.27	28
	Karatina University	1,188,575,354.87	905,264,762.00	-	2,093,840,116.87	153,569,215.95	653,248,930.38	806,818,146.33	277,647,394.68	83,449,631.02	-	361,097,025.70	17
	Kenyatta University	1,544,454,178.25	789,111,643.75	32,500,000.00	2,366,065,822.00	877,341,188.00	825,430,384.00	1,702,771,572.00	2,135,239,414.00	574,934,556.00	23,398,279.00	2,733,572,249.00	116
	Kibabii University	558,099,305.32	173,170,063.48	36,676,428.00	767,945,796.80	608,890,239.50	363,949,777.00	972,840,016.50	274,327,556.60	71,554,107.05	22,606,161.22	368,487,824.87	48
	Kirinyaga University	925,205,951.00	699,817,774.00	173,613,725.00	1,798,637,450.00	146,368,068.00	461,219,494.00	607,587,562.00	211,660,767.00	72,287,007.00	154,150,927.00	438,098,701.00	24
	Kisii University	1,058,791,938.48	431,607,341.52	181,049,056.00	1,671,448,336.00	208,100,898.30	411,163,973.00	619,264,871.30	519,578,083.71	259,381,794.00	62,885,418.00	841,845,295.71	50
	Koitaleel University College	145,442,688.50	106,972,002.50	14,423,529.00	266,838,220.00	43,745,021.45	88,222,733.95	131,967,755.40	68,147,798.05	21,618,727.89	6,783,118.55	96,549,644.49	36
	Laikipia University	277,350,412.00	69,623,208.00		346,973,620.00	97,043,285.00	758,644,864.00	855,688,149.00	290,471,162.00	185,806,823.00		476,277,985.00	137
	Maasai Mara University	1,700,265,000.00	1,028,329,008.00	30,000,000.00	2,758,594,008.00	197,981,140.05	994,171,035.50	1,192,152,175.55	405,341,588.72	156,601,062.60	7,704,935.00	569,647,586.32	21
	Machakos University	1,124,899,445.20	576,900,000.00	209,000,000.00	1,910,799,445.20	345,915,368.25	483,590,176.30	829,505,544.55	266,012,436.00	78,722,272.83	9,525,573.69	354,260,282.52	19

CURRENT TRANSFERS TO SAGAs IN FIRST QUARTER OF FY 2025/26

Parent Ministry	Name of the SAGA	Budget				Funding			Expenditure (Kshs)				Absorption Rate
		Compensation to Employees	Use of goods and services	Other Expenses	Total Estimates	Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total	
	Mama Ngina University College	74,766,542.00	27,975,000.00	7,800,000.00	110,541,542.00	183,707,780.00	36,308,786.00	220,016,566.00	57,860,912.00	10,216,441.00	7,059,238.00	75,136,591.00	68
	Maseno University	2,758,541,004.00	948,728,500.00	26,040,000.00	3,733,309,504.00	586,533,709.00	1,147,110,537.27	1,733,644,246.27	793,849,720.78	253,068,199.18	20,996,486.00	1,067,914,405.96	29
	Masinde Muliro University	3,201,281,000.00	565,709,000.00	1,265,676,000.00	5,032,666,000.00	640,842,244.00	546,157,009.00	1,186,999,253.00	726,143,604.00	44,329,309.00	154,524,618.00	924,997,531.00	18
	Meru University of Science & Technology	1,417,173,348.00	711,965,395.44	28,020,000.00	2,157,158,743.44	437,465,748.70	81,049,161.23	518,514,909.93	327,925,082.61	115,886,935.24	26,472,353.59	470,284,371.44	22
	Moi University	1,062,787,419.64	383,674,717.39	50,660,401.97	1,497,122,539.00	501,808,024.00	621,801,410.00	1,123,609,434.00	1,499,328,800.95	104,618,928.00	13,813,881.15	1,617,761,610.10	108
	Multimedia University of Kenya	1,387,639,767.50	494,335,932.00	-	1,881,975,699.50	108,827,284.30	64,511,955.34	173,339,239.64	150,261,674.52	62,737,199.87		212,998,874.39	11
	Murang'a University of Technology	1,515,052,726.00	976,534,660.00		2,491,587,386.00	150,060,031.00	343,129,041.00	493,189,072.00	234,007,073.00	106,246,552.00		340,253,625.00	14
	Open University of Kenya	281,999,538.40	254,170,979.20	80,079,204.40	616,249,722.00	123,082,969.90	53,905,373.64	176,988,343.54	66,453,057.40	41,234,361.76	11,203,879.16	118,891,298.33	19
	Pwani University	307,829,750.00	65,930,750.00	21,181,750.00	394,942,250.00	150,623,000.00	162,106,000.00	312,729,000.00	265,134,000.00	34,570,000.00	30,420,000.00	330,124,000.00	84
	Rongo University	226,115,981.00	101,228,481.25	-	327,344,462.25	114,635,205.10	348,522,709.15	463,157,914.25	233,469,029.50	130,146,509.32	-	363,615,538.82	111
	South Eastern Kenya University	1,142,348,647.00	297,337,000.00	43,500,000.00	1,483,185,647.00	114,962,388.00	217,382,000.00	332,344,388.00	259,700,523.83	97,814,245.20	5,209,124.00	362,723,893.03	24
	Taita Taveta University	650,576,186.00	476,380,745.44	66,920,108.70	1,193,877,040.14	87,352,435.35	108,669,475.92	196,021,911.27	149,178,595.49	63,016,411.55	2,522,543.96	214,717,551.00	18
	Technical University Mombasa	1,533,129,699.00	189,829,779.00	21,000,000.00	1,743,959,478.00	360,529,254.00	414,654,116.00	775,183,370.00	319,882,131.00	26,983,068.00	187,503,672.00	534,368,871.00	31
	Technical University of Kenya	3,457,939,176.54	418,311,987.03	25,553,772.00	3,901,804,935.57	225,377,126.75	416,529,402.39	641,906,529.14	765,544,125.82	68,278,607.04	4,902,275.00	838,725,007.86	21
	Tharaka University	475,000,000.00	326,254,189.21	273,632,545.79	1,074,886,735.00	157,330,142.00	249,401,127.45	406,731,269.45	152,066,558.13	62,341,191.76	51,091,107.00	265,498,856.89	25
	Tom Mboya University	335,826,587.00	254,932,429.00	20,000,000.00	610,759,016.00	65,857,804.00	120,979,759.00	186,837,563.00	53,285,484.00	34,580,228.00	3,771,181.00	91,636,893.00	15
	Turkana University College	275,456,132.00	164,026,940.00	364,973,096.00	804,456,168.00	32,375,352.00	321,274,961.00	353,650,313.00	63,594,092.00	28,693,153.00	15,186,269.00	107,473,514.00	13
	University of Eldoret	2,488,376,143.00	665,000,375.00	341,495,251.46	3,494,871,769.46	303,671,673.10	683,522,513.00	987,194,186.10	673,998,129.85	96,976,276.27	20,238,690.88	791,213,097.00	23
	University of Embu	1,016,765,836.00	209,733,852.00	17,744,000.00	1,244,243,688.00	208,578,470.40	229,614,195.35	438,192,665.75	217,053,514.00	327,533,984.00	6,744,397.00	551,331,895.00	44
	University of Kabianga	1,412,019,402.73	552,538,251.50	74,063,075.00	2,038,620,729.23	123,807,567.00	564,529,628.00	688,337,195.00	316,824,587.00	70,527,924.00	29,371,330.00	416,723,841.00	20
	University Of Nairobi	9,205,575,307.99	2,704,981,555.00	3,366,000,000.00	15,276,556,862.99	948,306,989.08	2,236,117,517.67	3,184,424,506.75	2,782,576,025.00	636,383,050.00	786,975,111.00	4,205,934,186.00	28
	Commission for Universities Education (CUE)	243,247,543.00	4,220,000.00	183,632,991.00	431,100,534.00	54,859,740.00	56,749,446.00	111,609,186.00	48,042,591.00	307,943.00	24,232,075.00	72,582,609.00	17
	Higher Education Loans Board (HELB)	1,088,072,098.68	999,291,994.44	39,458,675,731.88	41,546,039,825.00	18,276,629,970.80	1,402,556,505.63	19,679,186,476.43	92,829,827.99	271,616,015.67	53,754,010,234.50	54,118,456,078.16	130

CURRENT TRANSFERS TO SAGAs IN FIRST QUARTER OF FY 2025/26

Parent Ministry	Name of the SAGA	Budget				Funding			Expenditure (Kshs)				Absorption Rate
		Compensation to Employees	Use of goods and services	Other Expenses	Total Estimates	Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total	
	Kenya Universities & Colleges Central Placement Services (KUCCPS)	79,930,858.00	45,570,500.00	45,109,500.00	170,610,858.00	-	76,342,232.00	76,342,232.00	71,857,003.00	28,686,596.00	30,605,734.00	131,149,333.00	77
	Universities Fund (UF)	58,133,178.53	273,247,330.47	16,932,198,371.00	17,263,578,880.00	91,555,747.00	4,382,450,464.00	4,474,006,211.00	65,867,798.00	2,416,130,921.00	2,493,792,261.00	4,975,790,980.00	29
State Department for Micro, Small and Medium Enterprises	Kenya Industrial Estate	313,869,548.00	204,954,000.00	61,986,452.00	580,810,000.00	580,810,000.00		580,810,000.00	76,793,000.00	38,092,000.00	1,148,000.00	116,033,000.00	20
	Micro Small and Medium Enterprise Authority	543,428,036.00	199,631,964.00	-	743,060,000.00	184,640,000.00	1,398,690.00	186,038,690.00	117,030,131.00	18,258,623.30	-	135,288,754.30	18
	Uwezo Fund	6,974,400.00	159,794,490.00	-	166,768,890.00	-	-	-	1,551,733.00	16,659,191.00	-	18,210,924.00	11
	Financial Inclusion Fund	20,000,000.00	189,000,000.00		209,000,000.00			-	3,140,781.00	20,473,747.00		23,614,528.00	11
State Department for Trade	Kenya National Trading Corporation(KNTC)	114,603,861.79	125,823,652.80	4,085,000.00	244,512,514.59	200,000,000.00	46,611,065.80	246,611,065.80	33,273,979.78	45,344,347.97	289,832.00	78,908,159.75	32
	Kenya Export Promotion and Branding Agency (KEPROBA)	300,183,156.00	387,133,844.00	33,500,000.00	720,817,000.00	176,454,250.00	1,153,100.00	177,607,350.00	59,675,884.68	78,802,893.15	7,284,751.00	145,763,528.83	20
	Warehouse Receipt System Council (WRSC)	31,865,417.00	7,305,583.00	6,300,000.00	45,471,000.00	11,292,750.00	1,000.00	11,293,750.00	3,671,386.00	1,789,160.00	1,363,751.00	6,824,297.00	15
	Kenya Trade Remedies Agency (KETRA)		24,100,000.00		24,100,000.00			-		6,065,600.00		6,065,600.00	25
	Kenya Consumer Protection Advisory Committee Protection Advisory Committee (KECOPAC).			19,980,000.00	19,980,000.00			-		105,000.00	4,877,346.40	4,982,346.40	25
State Department of Vocational and Technical Training	Kenya National Qualification Authority	73,518,000.00	117,746,000.00	24,430,000.00	215,694,000.00	29,282,311.00	11,651,729.00	40,934,040.00	14,633,457.00	27,106,226.00	4,009,284.00	45,748,967.00	21
	Technical and Vocational Education and Training Authority	171,935,475.00	241,127,776.00	20,000,000.00	433,063,251.00	35,510,542.00	25,709,567.00	61,220,109.00	35,655,603.00	20,781,049.00	4,541,636.00	60,978,288.00	14
	TVET CDACC	126,000,000.00	1,254,857,143.00	209,142,857.00	1,590,000,000.00		960,000.00	960,000.00	38,459,154.00	242,599,561.00	3,772,784.00	284,831,499.00	18
	Kenya School of TVET	103,753,412.00	333,321,984.00	113,008,170.00	550,083,566.00		133,698,848.00	133,698,848.00	23,853,751.00	72,296,946.00	37,202,615.00	133,353,312.00	24
	Nairobi National Polytechnic	70,081,663.00	441,772,787.00	28,205,877.00	540,060,327.00	30,809,651.00	227,599,053.00	258,408,704.00	15,322,665.00	101,836,625.00	9,319,802.00	126,479,092.00	23
	Meru National Polytechnic	46,330,225.00	146,058,927.00	12,029,588.00	204,418,740.00	23,829,730.00	81,163,577.00	104,993,307.00	29,289,120.00	98,085,188.00	29,903,957.00	157,278,265.00	77
	Kisumu National Polytechnic	211,229,078.00	471,492,934.00	123,005,000.00	805,727,012.00		251,701,112.00	251,701,112.00	41,471,925.00	33,695,005.00	38,411,363.00	113,578,293.00	14
	Sigalagala National Polytechnic	125,000,000.00	378,000,000.00	316,000,000.00	819,000,000.00	89,019,853.00	155,795,940.00	244,815,793.00	15,577,627.00	32,517,972.00	23,052,667.00	71,148,266.00	9
	Kitale National Polytechnic	27,600,000.00	112,363,033.00	27,491,380.00	167,454,413.00	21,353,111.00	221,962,720.00	243,315,831.00	29,334,240.00	108,557,100.00	16,437,814.00	154,329,154.00	92
	Bungoma National Polytechnic	10,357,959.00	16,804,824.00	7,494,268.00	34,657,051.00	14,172,478.00	27,252,029.00	41,424,507.00	18,357,959.00	28,804,824.00	16,494,268.00	63,657,051.00	184
	Kiambu National Polytechnic	31,813,854.00	145,919,500.00	28,530,000.00	206,263,354.00	10,649,631.00	230,297,058.00	240,946,689.00	31,129,913.00	70,040,026.00	41,691,400.00	142,861,339.00	69

CURRENT TRANSFERS TO SAGAs IN FIRST QUARTER OF FY 2025/26

Parent Ministry	Name of the SAGA	Budget				Funding			Expenditure (Kshs)				Absorption Rate
		Compensation to Employees	Use of goods and services	Other Expenses	Total Estimates	Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total	
	Eldoret National Polytechnic	336,038,776.00	100,835,614.00	416,927,155.00	853,801,545.00	104,410,294.00	113,307,601.00	217,717,895.00	76,988,755.00	105,411,433.00	14,571,229.00	196,971,417.00	23
	Mawego National Polytechnic	72,000,000.00	339,132,200.00	20,000,000.00	431,132,200.00	8,748,498.00	101,043,802.00	109,792,300.00	20,347,045.00	45,868,820.00	9,220,550.00	75,436,415.00	17
	Ollesos National Polytechnic	109,000,000.00	402,088,315.00	59,570,000.00	570,658,315.00	1,879,809.00	216,075,900.00	217,955,709.00	21,899,664.00	62,041,869.00	20,161,905.00	104,103,438.00	18
	Nyeri National Polytechnic	130,000,000.00	628,000,000.00	56,000,000.00	814,000,000.00	16,000,000.00	155,000,000.00	171,000,000.00	30,800,000.00	106,000,000.00	21,000,000.00	157,800,000.00	19
	Nyandarua National Polytechnic	60,000,000.00	668,100,000.00	40,228,110.00	768,328,110.00	13,457,975.00	61,631,039.00	75,089,014.00	8,424,338.00	36,082,224.00	4,255,755.00	48,762,317.00	6
	Kabete National Polytechnic	116,161,000.00	372,542,360.00	127,506,236.00	616,209,596.00	30,496,243.00	183,838,733.00	214,334,976.00	29,366,399.00	80,719,684.00	23,002,896.00	133,088,979.00	22
	Kisii National Polytechnic	158,423,717.00	494,354,971.00	86,620,000.00	739,398,688.00	33,919,129.00	213,571,969.00	247,491,098.00	35,292,315.00	83,426,165.00	35,782,058.00	154,500,538.00	21
	Kisiwa National Polytechnic	17,739,545.00	75,510,232.00	10,935,000.00	104,184,777.00	63,000,000.00	74,447,750.00	137,447,750.00	18,075,574.00	58,070,913.00	4,264,431.00	80,410,918.00	77
	Kaiboi National Polytechnic	60,798,000.00	209,696,435.00	36,760,000.00	307,254,435.00	16,607,714.00	31,912,068.00	48,519,782.00	11,741,161.00	29,446,204.00	4,075,731.00	45,263,096.00	15
	Kenya Coast National Polytechnic	144,519,000.00	45,902,000.00	482,317,000.00	672,738,000.00	9,319,114.00	142,383,762.00	151,702,876.00	21,348,405.00	48,050,000.00	100,779,650.00	170,178,055.00	25
	North Eastern National Polytechnic	24,052,400.00	37,100,000.00	26,256,324.00	87,408,724.00	18,960,825.00	32,208,805.00	51,169,630.00	5,188,875.00	5,316,682.00	36,741,946.00	47,247,503.00	54
	Thika Technical Training Institute	171,114,796.00	636,613,114.00	58,490,000.00	866,217,910.00	51,281,446.00	286,525,673.00	337,807,119.00	36,820,709.00	81,102,503.00	3,551,667.00	121,474,879.00	14
	Rift valley Technical Training Institute	85,417,024.00	402,693,047.00	78,842,136.00	566,952,207.00	18,847,218.00	137,022,417.00	155,869,635.00	17,462,383.00	70,259,915.00	12,926,422.00	100,648,720.00	18
	Sikri Technical Training Institute	19,193,213.00	152,900,073.00	6,300,000.00	178,393,286.00	11,690,816.00	41,331,520.00	53,022,336.00	7,593,538.00	16,992,122.00	5,370,324.00	29,955,984.00	17
	Keroka Technical Training Institute	9,593,100.00	34,583,351.00	19,927,700.00	64,104,151.00	2,595,189.00	13,520,946.00	16,116,135.00	8,131,854.00	13,108,523.00	2,538,962.00	23,779,339.00	37
	Karen Technical Training Institute of the deaf	3,500,000.00	60,072,000.00	1,125,000.00	64,697,000.00	13,891,815.00	15,521,412.00	29,413,227.00	2,755,805.00	35,691,956.00	419,250.00	38,867,011.00	60
	St Joseph's Technical Training Institute of the deaf	10,000,000.00	20,495,940.00	6,011,250.00	36,507,190.00	7,872,992.00	13,984,727.00	21,857,719.00	3,804,454.00	6,766,500.00	228,056.00	10,799,010.00	30
	Ramogi institute of Advanced Technology (RIAT)	58,385,932.00	168,733,908.00	55,060,000.00	282,179,840.00	55,674,999.00	56,249,983.00	111,924,982.00	8,073,809.00	32,661,588.00	6,131,858.00	46,867,255.00	17
	Machakos Technical Training Institute for the bblind	5,882,102.00	26,764,075.00	2,916,611.00	35,562,788.00	9,122,854.00	45,337,581.00	54,460,435.00	4,273,169.00	28,162,161.00	1,862,933.00	34,298,263.00	96
State Department of Culture, the Arts and Heritage	NATIONAL MUSEUMS OF KENYA	739,454,672.00	614,278,601.00	-	1,353,733,273.00	123,242,445.30	138,483,907.00	261,726,352.30	152,233,065.00	101,604,438.00	-	253,837,503.00	19
	National Heroes Council	14,339,711.50	23,512,859.75	2,761,000.00	40,613,571.25	40,613,571.00	-	40,613,571.00	11,452,117.00	19,551,953.64	4,592,000.00	35,596,070.64	88
	Kenya Cultural Centre	50,308,000.00	83,493,248.00	20,496,300.00	154,297,548.00	18,716,258.00	8,859,041.00	27,575,299.00	12,677,734.00	5,707,260.00	4,913,887.00	23,298,881.00	15
	Kenya National Library Services	311,147,535.00	108,204,753.00	38,608,680.00	457,960,968.00	85,835,722.20	20,356,478.00	106,192,200.20	79,694,487.61	22,976,929.03	11,897,778.50	114,569,195.14	25

CURRENT TRANSFERS TO SAGAs IN FIRST QUARTER OF FY 2025/26

Parent Ministry	Name of the SAGA	Budget				Funding			Expenditure (Kshs)				Absorption Rate
		Compensation to Employees	Use of goods and services	Other Expenses	Total Estimates	Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total	
State Department of Sports	Sports Kenya	199,299,440.00	168,506,000.00	34,060,000.00	401,865,440.00	67,616,358.00	26,622,371.70	94,238,729.70	52,479,445.00	35,583,694.70	5,896,356.00	93,959,495.70	23
	Anti-Doping Agency of Kenya	68,400,000.00	172,600,000.00	-	241,000,000.00	38,500,000.00	3,530,000.00	42,030,000.00	15,446,859.12	26,583,140.88	-	42,030,000.00	17
	Sports, Arts, and Social Development Fund	120,143,997.00	51,375,564.00	164,020,504.00	335,540,065.00	106,249,998.00	-	106,249,998.00	24,656,544.00	33,456,438.00	14,354,662.00	72,467,644.00	22
	Kenya Academy of Sports	89,293,623.71	145,344,875.29	10,052,000.00	244,690,499.00	61,172,624.80	-	61,172,624.80	22,323,405.93	36,208,343.97	3,435,109.00	61,966,858.90	25
State Department for Housing and Urban Development	Affordable Housing Board	176,131,688.00	1,107,611.00	642,200,000.00	819,439,299.00	37,744,378.00		37,744,378.00	5,987,779.00	32,656,599.00	85,054,692.00	123,699,070.00	15
	Kenya Ports Authority	19,622,607,544.00	660,000,000.00	24,959,392,919.00	45,242,000,463.00	377,819,479.32	19,362,434,216.08	19,740,253,695.40	4,790,001,961.95	151,969,344.67	7,245,827,123.56	12,187,798,430.18	27
	National Transport and Safety Authority				-			-				-	-
	LAPSSET Corridor Development Authority	423,830,000.00	156,000,000.00	96,400,000.00	676,230,000.00	171,557,500.00	-	171,557,500.00	108,418,963.00	39,172,271.00	22,892,029.00	170,483,263.00	25
	Nairobi Metropolitan Area Transport Authority	207,035,052.00	234,512,948.00	24,040,000.00	465,588,000.00	116,397,000.00	-	116,397,000.00	63,623,533.00	48,432,717.00	4,340,750.00	116,397,000.00	25
State Department for Public Works	National Construction Authority	1,104,000,000.00	1,091,200,000.00	182,500,000.00	2,377,700,000.00	595,579,034.00	8,322,082.00	603,901,116.00	254,822,367.00	146,438,061.00	30,221,773.00	431,482,201.00	18
State Department for the ASALs and Regional Development	National Drought Management Authority	679,975,659.00	562,711,454.00	3,425,949,732.00	4,668,636,845.00	1,104,692,809.00		1,104,692,809.00	89,835,311.00	178,853,460.00	716,858,100.00	985,546,871.00	21
	Coast Development Authority	122,275,199.00	18,000,000.00		140,275,199.00	61,137,599.50	5,847,688.54	66,985,288.04	39,953,562.28	15,991,804.54		55,945,366.82	40
	Lake Basin Development Authority	290,650,106.00	76,000,000.00	170,000,000.00	536,650,106.00	230,280,053.00	19,077,800.00	249,357,853.00	96,959,878.00	56,466,500.00	95,931,475.00	249,357,853.00	46
	Ewaso Ngiro North Development Authority	181,637,060.00	9,232,000.00	20,020,000.00	210,889,060.00	41,475,685.00		41,475,685.00	67,356,904.14	14,509,942.00	4,510,726.00	86,377,572.14	41
	Ewaso Ngiro South Development Authority	291,911,460.00	17,500,000.00		309,411,460.00	145,955,730.00	11,755,899.00	157,711,629.00	67,957,708.00	1,999,670.00	87,754,662.85	157,712,040.85	51
	Tana River Development Authority	272,975,422.00	157,000,000.00		429,975,422.00	136,487,711.00	19,086,870.00	155,574,581.00	136,487,711.00	23,679,670.00		160,167,381.00	37
	Kerio Vally Development Authority	138,924,409.00	195,000,000.00		333,924,409.00	34,731,102.00	69,467,984.00	104,199,086.00	69,306,955.00	34,892,131.00		104,199,086.00	31
State Department for Livestock	Kenya Animal Genetic Resource Centre	45,405,000.00	26,846,375.00		72,251,375.00	6,123,162.00	41,280,640.00	47,403,802.00	43,964,079.00	52,123,249.00	-	96,087,328.00	133
	Kenya Tsetse and Trypanosomiasis Eradication Council	3,353,730.00		15,500,685.00	18,854,415.00			-	3,353,730.00		12,912,307.00	16,266,037.00	86
	Veterinary Medicines Directorate Council	23,968,250.00	10,873,682.25	408,067.75	35,250,000.00	29,081,481.50		29,081,481.50	18,438,432.00	11,987,506.76	2,318,204.82	32,744,143.58	93
	Kenya Dairy Board	66,776,500.00	36,945,500.00	49,878,000.00	153,600,000.00	210,093,316.00	910,080.00	211,003,396.00	60,878,542.00	30,401,550.00	49,202,899.44	140,482,991.44	91
	National Livestock Development Promotion Service	3,450,000.00	4,200,000.00	6,110,000.00	13,760,000.00			-	2,000,000.00	200,000.00	1,800,000.00	4,000,000.00	29

CURRENT TRANSFERS TO SAGAs IN FIRST QUARTER OF FY 2025/26

Parent Ministry	Name of the SAGA	Budget				Funding			Expenditure (Kshs)				Absorption Rate
		Compensation to Employees	Use of goods and services	Other Expenses	Total Estimates	Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total	
	Kenya Veterinary Board	15,606,326.00	4,107,149.00	15,826,525.00	35,540,000.00	23,040,000.00	11,900,606.00	34,940,606.00	18,905,177.15	11,747,389.50	3,287,205.00	33,939,771.65	95
	Kenya Veterinary Vaccines Producing Institute	58,628,000.00	58,307,500.00	29,064,500.00	146,000,000.00	2,285,000.00	589,557,000.00	591,842,000.00	54,457,950.00	70,278,250.00	23,224,300.00	147,960,500.00	101
	Kenya Water Institute	279,035,000.00	178,877,400.00	37,817,600.00	495,730,000.00	51,848,728.00	89,536,545.79	141,385,273.79	64,223,454.00	51,839,780.00	13,061,640.00	129,124,874.00	26
	Lake Victoria North Water Works Development Agency	213,256,208	18,301,012		231,557,220.00	57,889,305.00		57,889,305.00	42,647,914.00	15,241,391.00		57,889,305.00	25
	Tana Water Works Development Agency	15,340,000			15,340,000.00	3,835,000.00		3,835,000.00	5,221,000.00	2,879,000.00	927,000.00	9,027,000.00	59
	Tanathi Water Works Development Agency	75,820,000	7,500,000	11,000,000	94,320,000.00	15,720,000.00		15,720,000.00	29,338,536.00	3,036,343.00	11,318,638.00	43,693,517.00	46
	Hydrologist Registration Board	18,642,000	11,988,000	5,370,000	36,000,000.00	6,000,000.00		6,000,000.00	2,199,500.00	7,433,805.00	4,237,989.00	13,871,294.00	39
	National Water Harvesting and Storage Authority	338,630,000	33,570,000		372,200,000.00	53,700,000.00	14,863,513.49	68,563,513.49	68,563,513.49			68,563,513.49	18
State Department for Co-operatives	Sacco Societies Regulatory Authority	84,109,016.00	75,016,970.00	36,431,514.00	195,557,500.00		294,005,364.00	294,005,364.00	76,392,355.00	55,805,324.00	16,579,177.00	148,776,856.00	76
	New Kenya Planters Cooperative Union 0 Headquarters	41,792,469.00	61,457,531.00	500,000,000.00	603,250,000.00		58,310,690.00	58,310,690.00	32,542,958.00	25,767,732.00		58,310,690.00	10
State Department for Energy	GEOTHERMAL DEVELOPMENT COMPANY	689,213,695.00	273,189,000.00	837,597,305.00	1,800,000,000.00		378,049,736.82	378,049,736.82	159,217,743.80	27,765,158.60	141,763,140.46	328,746,042.86	18
	Kenya Electricity Transmission Company Limited (KETRACO)	1,757,109,531.84	3,585,890,468.16		5,343,000,000.00		1,414,647,169.00	1,414,647,169.00	319,338,308.59	976,410,469.29		1,295,748,777.88	24
	RURAL ELECTRIFICATION & RENEWABLE ENERGY CORPORATION	2,304,267,806.00	552,384,237.00	2,115,178,052.24	4,971,830,095.24	856,559,875.45	137,056,159.61	993,616,035.06	524,439,777.93	355,085,123.74	100,738,892.70	980,263,794.37	20
	Nuclear Power and Energy Agency	349,300,000.00	82,000,000.00	60,100,000.00	491,400,000.00			-	105,000,000.00	50,000,000.00	33,000,000.00	188,000,000.00	38
State Department for Public Service	Kenya School of Government	1,169,276,600.00	670,083,400.00	-	1,839,360,000.00	-	540,760,341	540,760,341.00	292,687,568.00	248,072,773.00	-	540,760,341.00	29
	NATIONAL YOUTH SERVICE	1,865,595,543.00	7,984,118,216.00	-	9,849,713,759.00	1,482,246,026	111,099,342	1,593,345,368.30	508,618,988.55	1,083,716,379.00		1,592,335,367.55	16
	Human Resource Management Professional Examinations Board	47,629,549.25	81,300,055.31	13,070,395.44	142,000,000.00	-	38,169,250.00	38,169,250.00	11,535,738.00	17,165,154.74	4,650,699.34	33,351,592.08	23
	National Environment Trust Fund	141,480,000.00			141,480,000.00	35,370,000.00		35,370,000.00	30,421,845.00	4,238,000.00		34,659,845.00	24
	National Environment Management Authority	1,217,000,000.00	338,400,000.00	35,000,000.00	1,590,400,000.00	243,252,865.00		243,252,865.00	281,893,389.00	33,418,298.00	8,615,242.00	323,926,929.00	20
State Department for Forestry	Kenya Forest Services	6,600,000,000.11	633,986,606.00	19,613,394.00	7,253,600,000.11	396,600,000.00	925,251,398.00	1,321,851,398.00	1,514,164,574.00	209,107,855.00	34,266,325.00	1,757,538,754.00	24
	Kenya Forestry Reseach Institure	1,377,900,000.00	76,000,000.00	-	1,453,900,000.00	344,475,000.00	18,744,900.00	363,219,900.00	345,678,972.00	17,540,928.00	-	363,219,900.00	25
Statement Department for Public Health and Professional Standard	Kenya Hospital Authority Trust Fund	241,200.00	-	-	241,200.00	-	-	-	241,200.00	-	-	241,200.00	100

CURRENT TRANSFERS TO SAGAs IN FIRST QUARTER OF FY 2025/26

Parent Ministry	Name of the SAGA	Budget				Funding			Expenditure (Kshs)				Absorption Rate
		Compensation to Employees	Use of goods and services	Other Expenses	Total Estimates	Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total	
	Kenya National Public Health Institute	-	37,708,000.00	-	37,708,000.00	9,427,000.00	-	9,427,000.00	-	6,723,986.76	-	6,723,986.76	18
	Kenya MedicaLaboratoryTechnician and Technologists Board	5,500,000.00	18,900,000.00	4,100,000.00	28,500,000.00	-	27,234,000.00	27,234,000.00	4,881,000.00	18,100,000.00	3,240,000.00	26,221,000.00	92
	National Quality Control Laboratory	35,335,855.00	-	49,495,940.00	84,831,795.00	7,689,199.00	10,282,806.00	17,972,005.00	6,172,780.00	-	4,134,925.00	10,307,705.00	12
	Tobacco Control Board	570,900.00	8,000,000.00	323,124.00	8,894,024.00	27,384,407.00	-	27,384,407.00	499,536.00	6,482,800.00	500,000.00	7,482,336.00	84
	Kenya Health Professions Oversight Authority	40,221,922.00	23,133,618.00	45,604,035.00	108,959,575.00	22,826,545.00	-	22,826,545.00	12,368,832.00	10,618,357.70	300,000.00	23,287,189.70	21
	Public Health Officers and Technicians Coucil	5,200,000.00	50,400,780.00	13,899,220.00	69,500,000.00	9,875,000.00	7,500,000.00	17,375,000.00	1,300,000.00	12,600,195.00	3,474,805.00	17,375,000.00	25
	Kenya Nuclear Regulatory Authority	79,000,000.00	21,005,957.00	99,170,068.00	199,176,025.00	22,294,006.00	31,299,490.00	53,593,496.00	23,798,097.00	4,556,444.00	22,495,134.00	50,849,675.00	26
	Kenya Health Human Resource Advisory Coucil	-	6,898,613.50	14,050,000.00	20,948,613.50	20,343,364.00	-	20,343,364.00			1,906,698.90	1,906,698.90	9
	Nursing Coucil of Kenya	188,949,000.00	352,721,000.00	102,370,000.00	644,040,000.00	-	196,008,822.00	196,008,822.00	44,843,170.00	54,529,101.00	9,346,074.00	108,718,345.00	17
	Kenya Medical Training College	5,510,000,000.00	3,345,720,000.00	-	8,855,720,000.00	761,296,354.00	2,492,977,033.00	3,254,273,387.00	1,170,605,289.00	699,460,713.00	301,966,184.00	2,172,032,186.00	25
State Deaprtment For Roads	Engineers Board of Kenya (EBK)	146,500,000.00	238,360,166.00	15,680,000.00	400,540,166.00	31,821,357.00	15,396,437.00	47,217,794.00	42,918,483.00	40,808,020.00	4,004,731.00	87,731,234.00	22
	Kenya National Highways Authority (KENHA)	2,381,746,992.00	997,893,698.00	32,520,694,522.00	35,900,335,212.00	8,028,114,492.00	251,404,941.00	8,279,519,433.00	475,498,980.00	199,788,946.00	5,346,219,243.00	6,021,507,169.00	17
	Kenya Urban Roads Authority (KURA)	1,400,000,000.00	368,809,518.00	4,982,078,697.00	6,750,888,215.00	2,573,666,398.00		2,573,666,398.00	282,493,446.00	86,220,605.00	464,653,770.17	833,367,821.17	12
	Kenya Engineers Technologist Registration Board (KETRB)	40,689,580.00	22,847,016.00	6,674,904.00	70,211,500.00	-	3,211,150.00	3,211,150.00	297,865.50	4,528,990.50	3,325,003.46	8,151,859.46	12
	Kenya Rural Roads Authority (KERRA)	2,886,794,400.00	3,184,614,941.55	21,065,996,032.65	27,137,405,374.20	1,571,290,000.00	259,032,676.00	1,830,322,676.00	500,971,302.00	303,518,000.00	6,172,500,390.00	6,976,989,692.00	26
State Department for Internal Security and National Administration	Private Security Regulatory Authority	67,266,353.00	16,887,451.00	10,587,538.00	94,741,342.00	-	-	-	67,266,353.00	16,887,353.00	10,587,538.00	94,741,244.00	100
	National Cohesion and Integration Commission.	326,343,408.00	110,903,155.00	73,935,437.00	511,182,000.00	127,795,500.00	-	127,795,500.00	89,871,971.00	22,754,118.00	15,169,412.00	127,795,501.00	25
	PBOs Regulatory Authority	261,323,611.00	154,377,438.00	18,450,696.00	434,151,745.00	93,508,829.00	16,290,452.00	109,799,281.00	65,330,903.00	38,594,360.00	4,620,174.00	108,545,437.00	25
State of Registrar of Political Parties	National Rainbow Coalition Kenya		7,042,652.37		7,042,652.37	1,760,663.09		1,760,663.09		1,760,663.09		1,760,663.09	25
	Party of Independent Candidate of Kenya		1,206,476.48		1,206,476.48	301,619.12		301,619.12		301,619.12		301,619.12	25
	Devolution Empowerment Party		18,835,934.20		18,835,934.20	4,708,983.55		4,708,983.55		4,708,983.55		4,708,983.55	25
	Kenya National Congress		2,529,149.39		2,529,149.39	632,287.35		632,287.35		632,287.35		632,287.35	25
	Wiper-Demoocratic Party		98,657,175.35		98,657,175.35	24,664,293.84		24,664,293.84		24,664,293.84		24,664,293.84	25

CURRENT TRANSFERS TO SAGAs IN FIRST QUARTER OF FY 2025/26

Parent Ministry	Name of the SAGA	Budget				Funding			Expenditure (Kshs)				Absorption Rate
		Compensation to Employees	Use of goods and services	Other Expenses	Total Estimates	Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total	
	Democratic Party of Kenya		7,493,923.75		7,493,923.75	1,873,480.94		1,873,480.94		1,873,480.94		1,873,480.94	25
	Party of National Unity		6,100,256.38		6,100,256.38	1,525,064.10		1,525,064.10		1,525,064.10		1,525,064.10	25
	United Democratic Alliance		788,551,370.05		788,551,370.05	197,137,842.51		197,137,842.51		197,137,842.51		197,137,842.51	25
	Kenya Social Congress		1,668,582.60		1,668,582.60	417,145.65		417,145.65		417,145.65		417,145.65	25
	Orange Democratic Movement		411,215,126.88		411,215,126.88	95,303,781.72		95,303,781.72		95,303,781.72		95,303,781.72	23
	Forum for Restoration of Democracy-Kenya		35,332,359.11		35,332,359.11	8,833,089.78				8,833,089.78		8,833,089.78	25
	Progressive Party of Kenya		4,308,176.36		4,308,176.36	1,077,044.09		1,077,044.09		1,077,044.09		1,077,044.09	25
	Jubilee Party		184,615,154.50		184,615,154.50	46,153,788.63		46,153,788.63		46,153,788.63		46,153,788.63	25
	Maendeleo Democratic Party		794,645.02		794,645.02	198,661.13		198,661.13		198,661.13		198,661.13	25
	National Rainbow Coalition				-			-		-		-	-
	Kenya African Democratic Union-Asili		654,644.51		654,644.51	163,661.13		163,661.13		163,661.13		163,661.13	25
	Communist Party of Kenya		1,436,383.11		1,436,383.11	359,095.70		359,095.70		359,095.70		359,095.70	25
	Kenya African National Union		32,891,588.19		32,891,588.19	8,222,897.05		8,222,897.05		8,222,897.05		8,222,897.05	25
	Safina Party		4,287,491.92		4,287,491.92	1,071,872.98		1,071,872.98		1,071,872.98		1,071,872.98	25
	Chama Cha Uzalendo		5,349,005.71		5,349,005.71	1,337,251.43		1,337,251.43		1,337,251.43		1,337,251.43	25
	National Agenda Party of Kenya		3,068,192.51		3,068,192.51	767,048.13		767,048.13		767,048.13		767,048.13	25
	People's Empowerement Party		1,149,024.55		1,149,024.55	287,256.14		287,256.14		287,256.14		287,256.14	25
	People's Democratic Party		1,085,452.19		1,085,452.19	271,363.05		271,363.05		271,363.05		271,363.05	25
	United Democratic Movement		36,832,654.32		36,832,654.32	9,208,163.58		9,208,163.58		9,208,163.58		9,208,163.58	25
	Shirikisho Party		945,394.71		945,394.71	236,348.68		236,348.68		236,348.68		236,348.68	25
	United Party of Indipendence Alliance		12,478,287.24		12,478,287.24	3,119,571.81		3,119,571.81		3,119,571.81		3,119,571.81	25
	Federal Party of Kenya		1,714,914.02		1,714,914.02	428,728.51		428,728.51		428,728.51		428,728.51	25
	Muungano Party		9,217,037.35		9,217,037.35	2,304,259.34		2,304,259.34		2,304,259.34		2,304,259.34	25
	Chama Cha Mashinani		11,092,682.72		11,092,682.72	2,773,170.68		2,773,170.68		2,773,170.68		2,773,170.68	25

CURRENT TRANSFERS TO SAGAs IN FIRST QUARTER OF FY 2025/26

Parent Ministry	Name of the SAGA	Budget				Funding			Expenditure (Kshs)				Absorption Rate
		Compensation to Employees	Use of goods and services	Other Expenses	Total Estimates	Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total	
	Ubuntu People's Forum		2,724,833.88		2,724,833.88	681,208.47		681,208.47		681,208.47		681,208.47	25
	Peoples Liberation Party		10,329,291.22		10,329,291.22	2,582,322.81		2,582,322.81		2,582,322.81		2,582,322.81	25
	United Democratic Party		7,328,032.82		7,328,032.82	1,832,008.21		1,832,008.21		1,832,008.21		1,832,008.21	25
	People's Trust Party		1,149,944.74		1,149,944.74	287,486.19		287,486.19		287,486.19		287,486.19	25
	Maendeleo Chap Chap		17,324,094.61		17,324,094.61	4,331,023.65		4,331,023.65		4,331,023.65		4,331,023.65	25
	Movement for Democracy and Growth		13,360,938.15		13,360,938.15	3,340,234.54		3,340,234.54		3,340,234.54		3,340,234.54	25
	Justice amd Freedom Party of Kenya		378,215.36		378,215.36	94,553.84		94,553.84		94,553.84		94,553.84	25
	Grand Dream Development Party		637,481.76		637,481.76	159,370.44		159,370.44		159,370.44		159,370.44	25
	United Progressive Alliance		11,870,373.24		11,870,373.24	2,967,593.31		2,967,593.31		2,967,593.31		2,967,593.31	25
	The Service Party		14,418,057.37		14,418,057.37	3,604,514.34		3,604,514.34		3,604,514.34		3,604,514.34	25
	National Ordinary People Empowerment		1,845,282.81		1,845,282.81	461,320.70		461,320.70		461,320.70		461,320.70	25
	National Recontsruction Alliance		4,636,553.62		4,636,553.62	1,159,138.41		1,159,138.41		1,159,138.41		1,159,138.41	25
	Democratic Action Party-Kenya		43,199,039.69		43,199,039.69	10,799,759.92		10,799,759.92		10,799,759.92		10,799,759.92	25
	Chama Cha Kazi		8,922,379.71		8,922,379.71	2,230,594.93		2,230,594.93		2,230,594.93		2,230,594.93	25
	Tujibebe Wakenya Party		10,349,966.74		10,349,966.74	2,587,491.69		2,587,491.69		2,587,491.69		2,587,491.69	25
	Kenya Union Party		12,988,898.77		12,988,898.77	3,247,224.69		3,247,224.69		3,247,224.69		3,247,224.69	25
	Pamoja African Alliance		15,695,164.82		15,695,164.82	3,923,791.21		3,923,791.21		3,923,791.21		3,923,791.21	25
	Mabandiliko Party of Kenya		878,075.90		878,075.90	219,518.98		219,518.98		219,518.98		219,518.98	25
	Green Thinking Action Party		794,639.30		794,639.30	198,659.83		198,659.83		198,659.83		198,659.83	25
	Administration (5%)		108,915,000.00		108,915,000.00	34,728,750.00		34,728,750.00		34,728,750.00		34,728,750.00	32
State Department for Basic Education	Kenya National Commission for UNESCO & Common Wealth London			231,382,970.00	231,382,970.00			-			57,845,742.00	57,845,742.00	25
	Kenya National Examination Council (KNEC)			667,800,000.00	667,800,000.00			-			166,950,000.00	166,950,000.00	25
	Kenya Institute for Curriculum Development (KICD)			1,125,399,403.00	1,125,399,403.00						281,349,850.00	281,349,850.00	25

CURRENT TRANSFERS TO SAGAs IN FIRST QUARTER OF FY 2025/26

Parent Ministry	Name of the SAGA	Budget				Funding			Expenditure (Kshs)				Absorption Rate
		Compensation to Employees	Use of goods and services	Other Expenses	Total Estimates	Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total	
	School Equipment Production Unit (SEPU)			108,000,000.00	108,000,000.00			-			27,000,000.00	27,000,000.00	25
	Kenya Institute of Special Education (KISE)			547,612,712.00	547,612,712.00			-			136,903,178.00	136,903,178.00	25
	Kenya Education Management Institute (KEMI)			105,824,419.00	105,824,419.00			-			26,456,104.00	26,456,104.00	25
	Kibabii Teachers Training College			100,538,430.00	100,538,430.00			-			25,134,607.00	25,134,607.00	25
	Institute for Capacity Development of Teachers in Africa			72,000,000.00	72,000,000.00			-			18,000,000.00	18,000,000.00	25
	National ICT Innovation Centre			18,000,000.00	18,000,000.00			-			-	-	-
	Kagumo Teachers College			61,777,657.00	61,777,657.00			-			15,444,414.00	15,444,414.00	25
	Kenya Institute for the Blind			45,900,000.00	45,900,000.00			-			11,475,000.00	11,475,000.00	25
	Lugari Diploma Teachers Training College			46,204,896.00	46,204,896.00			-			11,551,224.00	11,551,224.00	25
	National Council for Nomadic Education in Kenya (NACONEK)			740,000,000.00	740,000,000.00			-			185,000,000.00	185,000,000.00	25
	Scouts Association			78,588,000.00	78,588,000.00			-			19,647,000.00	19,647,000.00	25
	Girl Guides Association			27,612,000.00	27,612,000.00			-			6,903,000.00	6,903,000.00	25
	Jomo Kenyatta Foundation*	-	-	78,000,000.00	78,000,000.00			-			19,500,000.00	19,500,000.00	25
State Department for Petroleum	Kenya Petroleum Refineries Ltd (KPRL)	547,817,638.80	1,064,792,568.00	128,365,092.00	1,740,975,298.80	-	-	-	82,066,420.00	255,352,379.79	52,345,181.85	389,763,981.64	22
	Kenya Pipeline Company (KPC) LTD	6,221,774,880.00	34,000,000.00	18,006,131,332.00	24,261,906,212.00	358,071,107.84	10,431,962,356.82	10,790,033,464.66	1,469,733,554.56	11,517,396.73	3,706,006,274.63	5,187,257,225.92	21
	National Oil Corporation of Kenya (NOCK)	497,960,144.00	382,784,908.00	39,617,221,666.00	40,497,966,718.00	-	112,531,316.79	112,531,316.79	81,633,379.57	41,260,736.11	178,402,824.43	301,296,940.11	1
	Energy and Petroleum Regulatory Authority (EPRA)	1,701,662,464.00	1,441,950,122.00	501,446,666.00	3,645,059,252.00	1,205,447,813.00	25,323,373.00	1,230,771,186.00	409,034,246.00	439,498,927.00	149,191,177.00	997,724,350.00	27
State Department for Labour and Skills Development	National Employment Authority (NEA)	179,289,164.00	135,478,184.00	15,172,954.00	329,940,302.00	73,400,313.00	-	73,400,313.00	39,227,792.00	30,995,088.00	3,130,214.00	73,353,094.00	22
	National Industrial Training Authority (NITA)	370,734,757.00	513,743,875.00	351,521,369.00	1,236,000,001.00	372,842,972.00	231,314,441.00	604,157,413.00	151,503,653.00	355,025,263.00	93,447,953.00	599,976,869.00	49
State Department of Foreign Affairs	Foreign Service Academy	13,141,824.00	25,625,918.00	250,000.00	39,017,742.00			-	2,236,207.00	240,000.00		2,476,207.00	6
State Department for The Blue Economy and Fisheries	Kenya Marine Fisheries & Research Institute	1,043.00	571.00		1,614.00	265.70	1.20	266.90	244.39	155.30		399.69	25

CURRENT TRANSFERS TO SAGAs IN FIRST QUARTER OF FY 2025/26

Parent Ministry	Name of the SAGA	Budget				Funding			Expenditure (Kshs)				Absorption Rate
		Compensation to Employees	Use of goods and services	Other Expenses	Total Estimates	Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total	
	Fishe Levy Trust Fund	0.30	11.00		11.30	1.80		1.80		0.30		0.30	3
	Kenya Fisheries Industries Corperation	1.40	95.60	3.50	100.50	7.50	3.60	11.10	1.40	7.10	2.80	11.30	11
	Kenya Fisheries Service	572.72	285.50		858.22	131.40	63.90	195.30	133.60	46.00		179.60	21
State Department for Justice Human Rights and Constitutional Affairs	Kenya Law Reform Commision	179,334,809.00	147,330,191.00		326,665,000.00	81,641,250.00		81,641,250.00	44,392,222.00	27,304,288.00		71,696,510.00	22
	Asset Recovery Agency		240,642,000.00		240,642,000.00	60,160,500.00		60,160,500.00		52,771,915.00		52,771,915.00	22
State Department for Children Services	CHILD WELFARE SOCIETY OF KENYA (CWSK)	380,500,000.00	166,828,340.00	52,716,660.00	600,045,000.00	150,011,250.00		150,011,250.00	95,125,000.00	41,707,085.00	13,179,165.00	150,011,250.00	25
State Department for Science, Innovation & Research	National Commission for Science, Technology & Innovation	168,076,000.00	127,267,201.00	18,000,000.00	313,343,201.00	55,835,800.00	8,446,500.00	64,282,300.00	32,601,158.50	38,425,500.81	-	71,026,659.31	23
	National Research Fund (NRF)	39,013,486.00	82,670,080.00	97,005,798.00	218,689,364.00	54,672,341.00	8,475,803.00	63,148,144.00	6,095,519.00	17,876,324.00	60,747,371.00	84,719,214.00	39
	Kenya National Innovation Agency (KENIA)	53,533,119.00	88,610,455.00	130,529,676.00	272,673,250.00	50,668,312.00	8,905,820.00	59,574,132.00	9,718,860.21	11,791,667.16	16,888,309.86	38,398,837.22	14
State Department for Public Investments and Assets Management	Privatisation Commision	170,138,000.00	9,000,000.00	175,562,000.00	354,700,000.00	87,925,000.00	12,494,246.00	100,419,246.00	34,131,359.00	5,520,426.00	29,671,014.00	69,322,799.00	20
	Kenya Institute of Supplies Management	87,652,276.00	355,723,052.00	107,931,413.00	551,306,741.00	121,862,613.00	-	121,862,613.00	19,120,975.00	70,417,766.00	7,191,472.00	96,730,213.00	18
	Public Procurement Regulatory Authority	474,846,321.00	414,663,677.00	7,900,000.00	897,409,998.00	180,602,499.00	26,030,775.00	206,633,274.00	113,683,321.00	33,166,379.00	968,300.00	147,818,000.00	16
	Public Procurement Administrative Review Board	-	39,200,000.00	-	39,200,000.00	5,550,000.00	2,495,501.00	8,045,501.00		3,459,800.00	-	3,459,800.00	9
	Kenya Institute of Supplies Examination Board	33,520,000.00	7,420,000.00	9,260,000.00	50,200,000.00	7,500,000.00	25,930,548.00	33,430,548.00	6,336,282.00	14,459,941.00	5,108,481.00	25,904,704.00	52
	State Corperations Tribunal Appeals	2,000,000.00	6,758,500.00	2,356,500.00	11,115,000.00	11,115,500.00	-	11,115,500.00	1,410,143.00	7,256,892.00	2,447,965.00	11,115,000.00	100
State Department for Aviation and Aerospace Development	KCAA	981,192,897.25	810,046,412.00	808,444,957.00	2,599,684,266.25	2,016,107,359.00	2,106,107,359.00	4,122,214,718.00	799,856,609.00	452,724,207.00	374,553,228.00	1,627,134,044.00	63
	KAA	9,066,818,994.90	419,000,000.00	7,734,401,449.00	17,220,220,443.90	1,391,000,000.00	4,506,000,000.00	5,897,000,000.00	1,731,000,000.00	49,000,000.00	1,644,000,000.00	3,424,000,000.00	20

Source: *MDAs*

Annex V: Capital Transfers To Sagas

CAPITAL TRANSFERS TO SAGAs IN THE FIRST THREE MONTHS OF FY 2025/26													
Parent Ministry	Name of the SAGA	Approved Budget FY 2025/26 (Kshs)				Funding/Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Absorption Rate
		Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses	Total	Non-exchange transactions	Exchange transactions	Total	Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses		
State Department for Wildlife	KWS	1,465,000,000.00			1,465,000,000.00	82,500,000.00		82,500,000.00		9,500,000.00		9,500,000.00	1
	WRTI	331,000,000.00			331,000,000.00	19,000,000.00		19,000,000.00				-	-
	WCK	19,000,000.00			19,000,000.00			-				-	-
State Department for Shipping and Maritime	Kenya Maritime Authority		144,262,048.00	1,915,340,412.00	2,059,602,460.00	569,992,827.00		569,992,827.00				-	-
	Bandari Maritime Academy	9,000,000.00		256,000,000.00	265,000,000.00	2,008,623.00		2,008,623.00			2,008,623.00	2,008,623.00	1
	Sugar Reforms Project-CTU	470,000,000.00			470,000,000.00	-	-	-	-	-	-	-	-
	Cotton Industry Revitalization Project-BETA	120,000,000.00			120,000,000.00	-	2,404,200.00	2,404,200.00	2,404,200.00	-	2,404,200.00	4,808,400.00	4
	Edible Oil Promotion Project	300,000,000.00			300,000,000.00	-	8,337,050.00	8,337,050.00	8,337,050.00	-	8,337,050.00	16,674,100.00	6
State Department for Crop Development	Pyrethrum Processing Company of Kenya LTD. (PPCK)	35,000,000.00			35,000,000.00	17,500,000.00	-	17,500,000.00	-	17,500,000.00	17,500,000.00	35,000,000.00	100
	Horticultural Produce Compliance Enhancement Project	245,000,000.00			245,000,000.00	-	2,000,000.00	2,000,000.00	2,000,000.00	-	-	2,000,000.00	1
State Department for Economic Planning	National Council for Population Development			20,000,000.00	20,000,000.00	10,000,000.00		10,000,000.00			3,305,000.00	3,305,000.00	17
	Kenya National Bureau of Statistics	316,820,000.00			316,820,000.00			-	2,413,530.00			2,413,530.00	1
	Kenya Institute of Public Policy Research and Analysis	16,863,803.00			16,863,803.00	3,200,000.00	4,000,000.00	7,200,000.00	7,200,000.00			7,200,000.00	43
State Department for the Blue Economy and Fisheries	Aquaculture Business Development Programme			2,331.70	2,331.70	1,137.00		1,137.00			1,137.00	1,137.00	49
	Kenya Marine & Socio-Economic			2,400.00	2,400.00	1,075.00		1,075.00			1,075.00	1,075.00	45

CAPITAL TRANSFERS TO SAGAs IN THE FIRST THREE MONTHS OF FY 2025/26

Parent Ministry	Name of the SAGA	Approved Budget FY 2025/26 (Kshs)				Funding/Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Absorption Rate
		Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses	Total	Non-exchange transactions	Exchange transactions	Total	Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses		
State Department for the Development of the ASALs	National Drought Management Authority	839,892,483.00		167,547,517.00	1,007,440,000.00			-				-	-
	Coast Development Authority	180,000,000.00			180,000,000.00			-				-	-
	Lake Basin Development Authority	384,500,000.00			384,500,000.00	88,625,000.00		88,625,000.00			66,468,750.00	66,468,750.00	17
	Ewaso Ngiro North Development Authority	389,000,000.00			389,000,000.00			-				-	-
	Ewaso Ngiro South Development Authority	90,000,000.00			90,000,000.00			-				-	-
	Tana River Development Authority	66,000,000.00			66,000,000.00			-				-	-
	Kerio Valley Development Authority	140,000,000.00			140,000,000.00			-				-	-
	Kenya Ports Authority	19,019,000,000.00			19,019,000,000.00			-	5,062,409,996.21			5,062,409,996.21	27
	LAPSSET Corridor Development Authority	10,000,000.00			10,000,000.00			-				-	-
	Nairobi Metropolitan Area Transport Authority	1,152,244,328.00			1,152,244,328.00	208,020,082.00		208,020,082.00				-	-
State Department for Gender and Affirmative Action	National Government Affirmative Action Fund			4,000,000,000.00	4,000,000,000.00			-				-	-
	Anti-FGM Board	9,335,694.00			9,335,694.00			-				-	-
State Department for Public Works	National Construction Authority	151,000,000.00			151,000,000.00			-				-	-
State Department for Sports	Sports, Arts and Social Development Fund	15,735,000,000.00			15,735,000,000.00	3,775,884,361.00		3,775,884,361.00	3,775,884,361.00			3,775,884,361.00	24
State Department for Energy	GEOTHERMAL DEVELOPMENT COMPANY	2,061,181,747.00	2,180,043,800.00	724,240,530.00	4,965,466,077.00		672,088,421.02	672,088,421.02	603,255,617.75	613,003,313.38	37,785,069.91	1,254,044,001.04	25
	Kenya Electricity Transmission Company Limited (KETRACO)	12,784,136,130			12,784,136,130.00		-	-	-			-	-

CAPITAL TRANSFERS TO SAGAs IN THE FIRST THREE MONTHS OF FY 2025/26

Parent Ministry	Name of the SAGA	Approved Budget FY 2025/26 (Kshs)				Funding/Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Absorption Rate
		Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses	Total	Non-exchange transactions	Exchange transactions	Total	Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses		
	RURAL ELECTRIFICATION & RENEWABLE ENERGY CORPORATION	19,449,303,905.79	-	-	19,449,303,905.79	1,340,057,255.00	-	1,340,057,255.00	-	-	-	-	-
	KENYA ELECTRICITY GENERATING COMPANY PLC		4,877,000,000.00		4,877,000,000.00		134,305,722.00	134,305,722.00		134,305,722.00		134,305,722.00	3
	Kenya Power Electricity Company	12,145.00			12,145.00	2,044.00	-	2,044.00	2,044.00	-	-	2,044.00	17
State Department for Forestry	KFS	2,805,041,057.00			2,805,041,057.00	108,123,352.00		108,123,352.00	108,123,352.00			108,123,352.00	4
	KEFRI	122,000,000.00			122,000,000.00			-				-	-
State Department for Environment & Climate Change	Green Innovation Awards			8,500,000.00	8,500,000.00			-				-	-
	Lake Naivasha Basin Ecosystem Management Project			70,000,000.00	70,000,000.00	35,000,000.00		35,000,000.00			12,000,000.00		-
	Restoration and Sustainable Management of Cherengany Forest Ecosystem for Climate Change Resilience and Improved Livelihoods Projects			170,000,000.00	170,000,000.00			-				-	-
State Department for Investment Promotion	Export Processing Zones Authority	1,307,026,000.00	-		1,307,026,000.00			-				-	-
	Special Economic Zones Authority	504,000,000.00	-		504,000,000.00			-				-	-
State for Department for Micro, Small and Medium Enterprises	1Micro Small and Medium Enterprise Auhority			710,889,750.00	710,889,750.00			-	86,889,750.00			86,889,750.00	12
	Uwezo Fund			25,000,000.00	25,000,000.00				12,500,000.00			12,500,000.00	50
	Financial Inclusion Fund			150,000,000.00	150,000,000.00			-	75,000,000.00			75,000,000.00	50

CAPITAL TRANSFERS TO SAGAs IN THE FIRST THREE MONTHS OF FY 2025/26

Parent Ministry	Name of the SAGA	Approved Budget FY 2025/26 (Kshs)				Funding/Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Absorption Rate
		Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses	Total	Non-exchange transactions	Exchange transactions	Total	Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses		
State Department for Medical Services	KUTRRH	100,000,000.00			100,000,000.00			-				-	-
	KENYA BIOVAX INSTITUTE LTD	127,000,000.00			127,000,000.00	50,000,000.00		50,000,000.00	46,541,459.00			46,541,459.00	37
	Kenyatta National Hospital	100,000,000.00			100,000,000.00	554,617,600.00		554,617,600.00				-	-
	NSDCC	250,000,000.00			250,000,000.00	-		-	2,079,603.95			2,079,603.95	1
State Department for Trade and Enterprise Development	Kenya National Multi Commodities Exchange Limited			135,000,000.00	135,000,000.00							-	-
	Kenya National Trading Corporation (KNTC)			30,000,000.00	30,000,000.00							-	-
	Warehouse Receipt System Council (WRSC)	69,000,000.00		65,800,000.00	134,800,000.00	67,422,750.00		67,422,750.00			8,025,735.00	-	-
State Department of Water and Sanitation	Kenya Water Institute	100,000,000.00	-	-	100,000,000.00			-	11,642,840.00			11,642,840.00	12
	Lake Victoria North Water Works Development Agency	844,000,000.00			844,000,000.00			-	88,550,123.00			88,550,123.00	10
	Tana Water Works Development Agency	8,447,600,000.00			8,447,600,000.00								-
	Tanathi Water Works Development Agency	554,400,000.00			554,400,000.00								-
	National Water and Harvesting Authority	1,350,000,000.00			1,350,000,000.00			-				-	-
	Bomet University	40,000,000.00	-	-	40,000,000.00	-	-	-	-	-	-	-	-
	Chuka University	783,095,208.00			783,095,208.00		90,684,534.00	90,684,534.00	90,684,534.00			90,684,534.00	12
	Co-operative University of Kenya	105,000,000.00	-	-	105,000,000.00	-	-	-	820,306.00			820,306.00	1
	Dedan Kimathi University of Technology	22,500,000.00	-	-	22,500,000.00	-	-	-	4,100,000.00	-	-	4,100,000.00	18

CAPITAL TRANSFERS TO SAGAs IN THE FIRST THREE MONTHS OF FY 2025/26

Parent Ministry	Name of the SAGA	Approved Budget FY 2025/26 (Kshs)				Funding/Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Absorption Rate
		Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses	Total	Non-exchange transactions	Exchange transactions	Total	Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses		
	Egerton University	55,000,000.00	-	112,993,941.00	167,993,941.00	-	-	-			1,152,608.00	1,152,608.00	1
	Garissa University	132,807,678.00	-	-	132,807,678.00	-	-	-	-	-	-	-	-
	Jaramogi Oginga Odinga University of Science & Technology	300,883,474.00	-	44,100,000.00	344,983,474.00	95,883,474.00	-	95,883,474.00	27,085,712.09	-	-	27,085,712.09	8
	Jomo Kenyatta University of Agriculture & Technology	50,000,000.00	-	-	50,000,000.00	-	8,054,303.00	8,054,303.00	8,054,303.00	-	-	8,054,303.00	16
	Kaimosi Friends University	289,901,646.00			289,901,646.00	29,901,646.25	200,000,000.00	229,901,646.25	9,357,074.00			9,357,074.00	3
	Karatina University	1,112,000,000.00	-	-	1,112,000,000.00		109,409,021.41	109,409,021.41	109,409,021.41	-	-	109,409,021.41	10
	Kenyatta University	32,500,000.00			32,500,000.00			-	25,095,604.00			25,095,604.00	77
	Kibabii University	66,000,000.00	-	-	66,000,000.00	-	-	-	-	-	-	-	-
	Kirinyaga University	20,000,000.00			20,000,000.00			-	68,909,164.00			68,909,164.00	345
	Kisii University	76,483,527.00			76,483,527.00	-		-	-			-	-
	Koitaleel University College	80,000,000.00	-	-	80,000,000.00	80,000,000.00	-	80,000,000.00	80,000,000.00	-	-	80,000,000.00	100
	Laikipia University	60,295,000.00	-		60,295,000.00	-	-	-	-	-		-	-
	Maasai Mara University	115,900,000.00	-	-	115,900,000.00	-	-	-	-	-	-	-	-
	Machakos University	175,000,000.00	-	-	175,000,000.00	-	175,000,000.00	175,000,000.00	-	-	-	-	-
	Mama Ngina University College	50,000,000.00	-	-	50,000,000.00	-	-	-	8,141,961.00	-	-	8,141,961.00	16
	Maseno University	614,097,363.00	-	-	614,097,363.00	-	44,473,933.00	44,473,933.00	44,473,933.00	-	-	44,473,933.00	7
	Masinde Muliro University	455,000,000.00	-	-	455,000,000.00	-	-	-	30,497,930.00	-	-	30,497,930.00	7
	Meru University of Science & Technology	132,000,000.00	-	-	132,000,000.00	-	-	-	11,513,691.55	-	-	11,513,691.55	9

CAPITAL TRANSFERS TO SAGAs IN THE FIRST THREE MONTHS OF FY 2025/26

Parent Ministry	Name of the SAGA	Approved Budget FY 2025/26 (Kshs)				Funding/Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Absorption Rate
		Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses	Total	Non-exchange transactions	Exchange transactions	Total	Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses		
	Moi University	13,000,000.00	-	-	13,000,000.00	-	-	-	-	-	-	-	-
	Multimedia University of Kenya	55,000,000.00	-	-	55,000,000.00	-	-	-	-	-	-	-	-
	Murang'a University of Technology	99,000,000.00	-	-	99,000,000.00	-	-	-	76,346,547.68	-	-	76,346,547.68	77
	Open University of Kenya	235,000,000.00	-	-	235,000,000.00	-	-	-	-	-	-	-	-
	Pwani University	115,461,950.00	-	-	115,461,950.00	-	-	-	13,213,000.00	-	-	13,213,000.00	11
	Rongo University	24,500,000.00	-	8,000,000.00	32,500,000.00			-	-	-	-	-	-
	South Eastern Kenya University	67,177,865.00	-	-	67,177,865.00	-	-	-	-	-	-	-	-
	Taita Taveta University	69,500,000.00	-	-	69,500,000.00	-	-	-	-			-	-
	Technical University of Kenya	25,000,000.00	-	-	25,000,000.00	-	-	-	-	-	-	-	-
	Tharaka University	386,000,000.00	-	-	386,000,000.00	-	141,232,412.56	141,232,412.56		-	129,090,617.56	129,090,617.56	33
	Tom Mboya University	75,000,000.00			75,000,000.00	-	-	-				-	-
	Turkana University College	-	65,000,000.00	-	65,000,000.00	-	-	-	-	-	-	-	-
	University of Eldoret	541,495,251.46	-	-	541,495,251.46	-	-	-	5,770,505.00	-	-	5,770,505.00	1
	University of Embu	45,000,000.00	-	-	45,000,000.00	-	-	-	14,504,614.00	-	-	14,504,614.00	32
	University of Kabianga	53,000,000.00	22,000,000.00	96,000,000.00	171,000,000.00			-	66,355.00	4,153,125.00		4,219,480.00	2
	University of Nairobi	399,796,000.00	-	-	399,796,000.00	-	-	-	6,329,918.00	-	-	6,329,918.00	2
State Department of Irrigation	National Irrigation Authority	2,616,076,951.00			2,616,076,951.00	627,562,237.29		627,562,237.29	602,353,156.40			602,353,156.40	23
State Department for Cooperatives	New Kenya Co0operative Creameries			475,000,000.00	475,000,000.00		400,000,000.00	400,000,000.00			400,000,000.00	400,000,000.00	84
	New Kenya Planters Cooperative Union	277,938,950.00			277,938,950.00			-				-	-

CAPITAL TRANSFERS TO SAGAs IN THE FIRST THREE MONTHS OF FY 2025/26

Parent Ministry	Name of the SAGA	Approved Budget FY 2025/26 (Kshs)				Funding/Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Absorption Rate
		Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses	Total	Non-exchange transactions	Exchange transactions	Total	Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses		
	Kenya Medical Training College	865,000,000.00			865,000,000.00	216,250,000.00		216,250,000.00	216,250,000.00			216,250,000.00	25
State Department for Technical Vocational Education and Training	Nairobi National Polytechnic	238,540,673.00			238,540,673.00			-		28,201,413.00		28,201,413.00	12
	Meru National Polytechnic	65,586,236.00			65,586,236.00		5,911,273.00	5,911,273.00	5,346,562.00			5,346,562.00	8
	Kisumu National Polytechnic	157,863,400.00			157,863,400.00		9,126,000.00	9,126,000.00		19,364,955.00		19,364,955.00	12
	Sigalagala National Polytechnic		78,516,256.00		78,516,256.00			-	14,517,870.00			14,517,870.00	18
	Bungoma National Polytechnic		14,517,870.00		14,517,870.00	10,649,631.00	230,297,058.00	240,946,689.00	111,658,245.00			111,658,245.00	769
	Kiambu National Polytechnic	104,545,396.00			104,545,396.00	70,000,000.00	16,004,375.00	86,004,375.00	86,004,375.00			86,004,375.00	82
	Eldoret National Polytechnic	60,500,000.00			60,500,000.00	14,200,225.00		14,200,225.00			14,969,607.00	14,969,607.00	25
	Mawego National Polytechnic	94,200,000.00			94,200,000.00		13,665,330.00	13,665,330.00	1,950,000.00			1,950,000.00	2
	Ollessos National Polytechnic	307,000,000.00			307,000,000.00		4,247,375.00	4,247,375.00		4,247,375.00		4,247,375.00	1
	Kabete National Polytechnic	71,353,374.00			71,353,374.00			-	4,941,600.00			4,941,600.00	7
	Kisiwa National Polytechnic	33,262,973.00			33,262,973.00			-	7,162,978.00			7,162,978.00	22
	Kaiboi National Polytechnic	87,300,000.00			87,300,000.00	11,111,111.00		11,111,111.00	27,073,815.00			27,073,815.00	31
	Thika Technical Training Institute	153,831,438.00		133,156,682.00	286,988,120.00	11,690,816.00	41,331,520.00	53,022,336.00				-	-
	Sikri Technical Training Institute	21,030,000.00			21,030,000.00			-				-	-
State Department of Livestock	Kenya Animal Genetic Resourse Center	72,029,316.00			72,029,316.00		72,029,316.00	72,029,316.00				-	-
	Kenta Tsetse and Trypanomiasis Eradication Council	50,000,000.00			50,000,000.00			-				-	-
	Kenya Veterinary Vaccines Producing Institute	108,265,000.00			108,265,000.00		996,900.00	996,900.00	996,900.00		7,337,404.00	8,334,304.00	8

CAPITAL TRANSFERS TO SAGAs IN THE FIRST THREE MONTHS OF FY 2025/26

Parent Ministry	Name of the SAGA	Approved Budget FY 2025/26 (Kshs)				Funding/Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Absorption Rate
		Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses	Total	Non-exchange transactions	Exchange transactions	Total	Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses		
	Kenya Veterinary Board	92,500,000.00		7,500,000.00	100,000,000.00	100,000,000.00		100,000,000.00				-	-
STATE DEPT FOR BROADCASTING AND TELECOMMUNICATIONS	Kenya Institute of Mass Communication	33,672,500.00			33,672,500.00	16,836,250.00		16,836,250.00	16,836,250.00			16,836,250.00	50
	Kenya Broadcasting Corporation	140,210,083.00			140,210,083.00	70,105,041.50		70,105,041.50	70,105,041.50			70,105,041.50	50
State Department For Roads	Engineers Board of Kenya (EBK)	22,660,664.00			22,660,664.00	-	-	-	9,385,957,541.00			9,385,957,541.00	41,420
	Kenya National Highways Authority (KENHA)	26,253,231,887.00			26,253,231,887.00	9,385,957,541.00	-	9,385,957,541.00	1,127,853,134.90			1,127,853,134.90	4
	Kenya Urban Roads Authority (KURA)	12,057,961,156.00			12,057,961,156.00	1,127,853,134.90		1,127,853,134.90	-			-	-
	Kenya Engineers Technologist Registration Board (KETRB)	55,124,436.00			55,124,436.00	-	-	-				-	-
	Kenya Rural Roads Authority (KERRA)	53,379,773,533.00			53,379,773,533.00	-	-	-				-	-
State Deparment for Culture, the Arts and Heritage	NATIONAL MUSEUMS OF KENYA	-	-	10,000,000.00	10,000,000.00			-				-	-
	Kenya Cultural Centre	-	290,000.00	-	290,000.00			-				-	-
State Department for Housing and Urban Developemnt	Affordable Housing Board	80,641,207,281.00	13,432,350,031.00		94,073,557,312.00	70,166,608,472.00	403,750.00	70,167,012,222.00	23,533,870,000.00	6,196,350,031.00		29,730,220,031.00	32
State Department for Devolution	Council of governors	30,000,000.00			30,000,000.00	15,000,000.00		15,000,000.00	2,449,020.00			2,449,020.00	8
Ministry of Defencr	Kenya Meat Commissio	200,000,000.00			200,000,000.00	50,000,000.00		50,000,000.00	17,643,986.00		17,643,986.00	35,287,972.00	18
State Department for Petroleum	Petroleum Exploration in Block 14T (NOCK)	-	-	115,000,000.00	115,000,000.00			-	-	-	-	-	-
	National Oil Corporation of Kenya (NOCK)	412,364,581.00	308,238,530.00	-	720,603,111.00			-	70,426,653.00	6,773,251.00	-	77,199,904.00	11
	Kenya Pipeline Company (KPC) LTD	5,134,914,223.00	-	-	5,134,914,223.00			50,000,001.00	6,653,763.95	-	-	6,653,763.95	0

CAPITAL TRANSFERS TO SAGAs IN THE FIRST THREE MONTHS OF FY 2025/26

Parent Ministry	Name of the SAGA	Approved Budget FY 2025/26 (Kshs)				Funding/Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Absorption Rate
		Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses	Total	Non-exchange transactions	Exchange transactions	Total	Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses		
	Energy and Petroleum Regulatory Authority (EPRA)			401,600,000.00	401,600,000.00			-	-	-	29,939,048.00	29,939,048.00	7
State Law	Kenya School of Law	50,000,000			50,000,000.00			-				-	-
State Department for Public Service	Kenya School of Government	1,034,405,740			1,034,405,740.00	517,202,870		50,000,002.00	517,202,870			517,202,870.00	50
	NATIONAL YOUTH SERVICE	115,000,000			115,000,000.00			-	57,500,000.00			57,500,000.00	50
State Department for Tourism	Tourism Promotion Fund	5,010,000,000			5,010,000,000.00			5,010,000,000.00	687,723,000.00			687,723,000.00	14
State Department for Aviation and Aerospace Development	Kenya Airports Authority	63,826,686,666			63,826,686,665.60			6,382,668,666.00	1,812,274,951.00			1,812,274,951.00	3
Total		353,314,788,711.85	21,122,218,535.00	9,851,673,563.70	384,288,680,810.55	89,548,768,555.94	2,386,002,493.98	102,910,236,848.93	48,914,359,813.39	7,033,399,185.38	757,969,910.47	56,685,703,174.24	15

Source: MDAs

Annex VI: MDAs Trade Payables (Pending Bills)

Vote CODE	Ministry/ State Department/ Agency	Outstanding Balance as at 30th September 2025		
		Recurrent (Kshs.)	Development (Kshs.)	Total (Kshs.)
1011	Executive Office of the President - Nairobi Metropolitan Service (NMS)	11,198,429,362	2,256,509,202	13,454,938,564
1011	Executive Office of the President - HQ	144,046,572	3,563,490	147,610,062
1012	Office of the Deputy President	1,592,475,400	-	1,592,475,400
1015	State Department for Performance and Delivery Management	15,226,837	-	15,226,837
1016	State Department for Cabinet Affairs	6,901,174	-	6,901,174
1026	State Department for Internal Security & National Administration	2,346,096,855	13,528,255	2,359,625,110
1023	State Department for Correctional Services	5,579,025,898	642,052,406	6,221,078,304
1024	State Department for Immigration and Citizen Services	3,394,116,811	2,895,867,224	6,289,984,035
1025	National Police Service	10,237,810,725	3,408,518,643	13,646,329,368
1032	State Department for Devolution	592,283,204	2,166,915,804	2,759,199,008
1036	State Department for the ASALs and Regional Development	134,894,700	2,420,544,558	2,555,439,258
1041	Ministry of Defence	-	-	-
1053	State Department for Foreign Affairs	2,226,727,740	-	2,226,727,740
1054	State Department for Diaspora Affairs	222,335,447	-	222,335,447
1064	State Department for Vocational and Technical Training	17,642,369	-	17,642,369
1065	State Department for Higher Education and Research	57,583,839	-	57,583,839
1066	State Department for Basic Education	3,305,900	251,293,300	254,599,200
1071	The National Treasury	776,908,742	145,192,193	922,100,935
1072	State Department for Economic Planning	15,531,575	-	15,531,575.00
1082	State Department for Medical Services	562,854,715	14,162,244,613	14,725,099,328
1083	State Department for Public Health and Professional Standards	48,811,300	-	48,811,300
1092	State Department for Transport	6,118,340,156	74,629,223	6,192,969,379
1093	State Department for Shipping and Maritime Affairs	48,681,944	10,631,447	59,313,391
1095	State Department for Public Works	51,491,621	950,736,022	1,002,227,643
1094	State Department for Housing & Urban Development	10,506,542	1,295,068,320	1,305,574,862
1109	State Department for Water & Sanitation	-	664,482,642	664,482,642
1331	State Department for Environment & Climate Change	82,971,412	596,846,041	679,817,453
1332	State Department for Forestry	1,093,540	-	1,093,540
1112	State Department for Lands and Physical Planning	453,456,239	-	453,456,239
1122	State Department for Information Communication Technology & Digital Economy	46,132,778	1,134,968,727	1,181,101,505
1123	State Department for Broadcasting & Telecommunications	899,626,901	-	899,626,901
1132	State Department for Sports	298,197,730	386,222,500	684,420,230
1134	State Department for Culture, The Arts and Heritage	58,977,401	-	58,977,401
1152	State Department for Energy	-	-	-

Vote CODE	Ministry/ State Department/ Agency	Outstanding Balance as at 30th September 2025		
		Recurrent (Kshs.)	Development (Kshs.)	Total (Kshs.)
1162	State Department for Livestock Development	172,628,371	33,881,320	206,509,691
1169	State Department for Agriculture	3,542,740,518	6,216,261,470	9,759,001,988
1166	State Department for the Blue Economy and Fisheries	76,725,477	172,685,397	249,410,874
1173	State Department for Cooperatives	21,927,968	-	21,927,968
1174	State Department for Trade	98,839,131	-	98,839,131
1175	State Department for Industry	37,774,900	-	37,774,900
1176	State Department for Micro, Small and Medium Enterprises Development	63,101,423	-	63,101,423
1177	State Department for Investment Promotion	19,954,965	12,413,754	32,368,719
1184	State Department for Labour and Skills Development	29,279,713	33,124,129	62,403,842
1185	State Department for Social Protection and Senior Citizens Affairs	104,867,012	-	104,867,012
1192	State Department for Mining	41,915,049	30,803,040	72,718,089
1193	State Department for Petroleum	14,042,756	167,526,452	181,569,208
1202	State Department for Tourism	66,368,370	2,216,408	68,584,778
1203	State Department for Wildlife	1,624,691,514	112,527,712	1,737,219,226
1213	State Department for Public Service - NYS	14,274,312,957	-	14,274,312,957
1213	State Department for Public Service - HQ	344,860,300	38,846,370	383,706,670
1212	State Department for Gender and Affirmative Action	29,488,529	1,638,138	31,126,667
1135	State Department for Youth Affairs and Creative Economy	19,048,861	5,368,242	24,417,103
1221	State Department for East African Community	92,339,190	-	92,339,190
1252	State Law Office and Department of Justice	81,390,119	6,078,880	87,468,999
1261	The Judiciary	9,155,957	628,706,344	637,862,301
1281	National Intelligence Services	-	-	-
1311	Registrar of Political Parties	489,932	-	489,932
2011	KenyanNational Commission on Human Rights	5,172,763	-	5,172,763
2021	National Land Commission	1,749,583,291	-	1,749,583,291
2031	Independent Electoral and Boundaries Commission	5,406,266,845	-	5,406,266,845
2041	Parliamentary Service Commision	66,033,753	-	66,033,753
2042	National Assembly	28,351,013	-	28,351,013
2043	Parliamentary Joint Services	847,292,663	1,659,691,171	2,506,983,834
2044	Senate	184,551,544	-	184,551,544
2061	Commission of Revenue Allocation	13,647,464	-	13,647,464
2071	Public Service Commission	-	-	-
2081	Salaries and Remuneration Commission	-	-	-
2091	Teachers Service Commission	-	-	-
2111	Auditor General	-	-	-
2121	Controller of Budget	5,474,337	-	5,474,337
2131	Commission of Administrative Justice	1,125,555	-	1,125,555
GRAND TOTAL		76,339,513,153	42,601,583,436	118,941,096,589

Source: *National Treasury and MDAs*

Annex VII: Trade Payables (Pending Bills) for State Corporations/ State Owned Enterprises/ SAGAs

Trade Payables (Pending Bills) as of 30th September 2025			
	Principal Amount (Kshs.)	Penalties Interest (Kshs.)	Total (Kshs.)
Ministry of Agriculture and Livestock Development			
Agricultural Development Corporation	753,911,078	-	753,911,078
Agriculture and Food Authority	1,413,823,124	-	1,413,823,124
Bukura Agricultural College	101,673,840	-	101,673,840
Commodities Fund	17,249,440	-	17,249,440
Kenya Leather Development Council	123,375,370	-	123,375,370
Kenya Seed Company	1,300,465,896	-	1,300,465,896
Pest Control Products Board	5,382,276	-	5,382,276
National Cereals and Produce Board	298,087,936	-	298,087,936
Nyayo Tea Zones Development Corporation	538,540,763	-	538,540,763
Pyrethrum Processing Company of Kenya Ltd	2,733,294,965	777,966,017	3,511,260,982
Tea Board of Kenya	50,498,750	-	50,498,750
Sub-Total	**7,336,303,437**	**777,966,017**	**8,114,269,454**
Ministry of Defence			
Kenya Meat Commission	1,045,270,161	-	1,045,270,161
Kenya Shipyards Limited	1,981,803,151	-	1,981,803,151
National Defence University-Kenya	3,337,481	-	3,337,481
Sub-Total	**3,030,410,793**	**-**	**3,030,410,793**
Ministry of East African Community (EAC), the ASALS and Regional Development			
Kerio Valley Development Authority	184,968,298	-	184,968,298
Lake Basin Development Authority	2,879,522,065	-	2,879,522,065
National Drought Management Authority	6,621,318	-	6,621,318
Tana and Athi Rivers Development Authority	159,300,144	-	159,300,144
Sub-Total	**3,230,411,825**	**-**	**3,230,411,825**
Ministry of Education			
Co-operative University of Kenya	76,116,654	-	76,116,653.55
Egerton University	8,427,039,031	-	8,427,039,030.96
Garissa University	67,716,652	-	67,716,652.00
Jaramogi Oginga Odinga University of Science and Technology	586,493,995	-	586,493,995.06
Jomo Kenyatta University of Agriculture and Technology	10,037,485,840	-	10,037,485,839.55
Kaimosi Friends University	7,964,671	-	7,964,670.52
Karatina University	39,082,441	-	39,082,440.94
Kenya Institute of Special Education	2,350,284	-	2,350,284.00
Kenya National Examinations Council	8,417,001,923	-	8,417,001,923.00
Kenyatta University	14,692,069,355	-	14,692,069,355.00
Kibabii University	353,858,622	-	353,858,622.00
Kirinyaga University	0,000	-	-
Kisii University	1,145,378,723	-	1,145,378,722.55
Laikipia University	400,586,356	-	400,586,356.15
Maasai Mara University	868,690,778	-	868,690,777.86
Meru University of Science & Technology	103,542,390	-	103,542,389.93
Moi University	8,364,818,664	-	8,364,818,664.00
Muranga University of Technology	367,878,700	-	367,878,700.00
Taita Taveta University	394,492,082	-	394,492,082.48
Technical University of Kenya	9,975,524,368	-	9,975,524,368.42

Trade Payables (Pending Bills) as of 30th September 2025			
	Principal Amount (Kshs.)	Penalties Interest (Kshs.)	Total (Kshs.)
Tom Mboya University	977,949,002	-	977,949,002.17
TVET Curriculum Development, Assessment and Certification Council	125,800,000	-	125,800,000.00
University of Kabianga	777,031,288	-	777,031,287.56
University of Nairobi	15,571,318,552	-	15,571,318,551.95
Jomo Kenyatta Foundation	781,995,706	-	781,995,706.00
Kenya Literature Bureau	290,068,202	-	290,068,201.91
Eldoret National Polytechnic	519,563,591	-	519,563,591.00
Kisumu National Polytechnic	116,077,485	-	116,077,484.96
Kenya Education Management Institute	2,063,655	-	2,063,655.00
Meru National Polytechnic	44,955,528	-	44,955,528.00
Sub-Total	**83,534,914,537**	**-**	**83,534,914,537**
Ministry of Energy and Petroleum			
Energy & Petroleum Regulatory Authority	-	-	-
Kenya Electricity Transmission Company	23,852,567,638	-	23,852,567,638
Rural Electrification and Renewable Energy Corporation	13,224,921,499	-	13,224,921,499
Kenya Pipeline Company	704,573,020	-	704,573,020
Kenya Power and Lighting Company	19,713,371,592	-	19,713,371,592
National Oil Corporation of Kenya	4,636,179,104	1,022,137,707	5,658,316,811
Nuclear Power and Energy Agency	159,149,800	-	159,149,800
Sub-Total	**62,290,762,653**	**1,022,137,707**	**63,312,900,360**
Ministry of Environment, Climate Change and Forestry			
Kenya Forest Service	1,138,978,065	-	1,138,978,065
Kenya Forestry Research Institute	182,221,845	-	182,221,845
Sub-Total	**1,321,199,909**	**-**	**1,321,199,909**
Ministry of Health			
Kenya Medical Research Institute	597,000,000	1,450,000,000	2,047,000,000
Kenya Medical Supplies Authority	3,071,269,665	-	3,071,269,665
Kenya Medical Training College	723,476,460	-	723,476,460
Kenyatta National Hospital	4,439,591,363	-	4,439,591,363
Moi Teaching and Referral Hospital	1,701,850,155	-	1,701,850,155
The Kenya BioVax Institute Limited	47,893,655	-	47,893,655
Social Health Authority (SHA)	41,507,324,348	-	41,507,324,348
Sub-Total	**52,088,405,645**	**1,450,000,000**	**53,538,405,645**
Ministry of Trade, Investments and Industry			
Kenya Industrial Property Institute	116,000	-	116,000
East African Portland Cement Company	8,208,551,685	-	8,208,551,685
Numerical Machining Complex	39,609,931	-	39,609,931
Golf Hotel	62,132,121	-	62,132,121
Kenya Development Corporation	765,730,794	-	765,730,794
Sub-Total	**9,076,140,531**	**-**	**9,076,140,531**
Ministry of Information, Communications and the Digital Economy			
Information & Communication Technology Authority	-	-	-
Kenya Yearbook Editorial Board	19,039,228	-	19,039,228
Kenya Broadcasting Corporation	6,552,759,726	-	6,552,759,726
Postal Corporation of Kenya	7,620,686,416	-	7,620,686,416
Sub-Total	**14,192,485,370**	**0**	**14,192,485,370**

Trade Payables (Pending Bills) as of 30th September 2025			
	Principal Amount (Kshs.)	Penalties Interest (Kshs.)	Total (Kshs.)
Ministry of Interior and National Administration			
National Authority for Campaign Against Alcohol & Drug Abuse	18,094,358.86	-	18,094,359
NGOs Co-ordination Board	2,434,680	-	2,434,680
Sub-Total	**20,529,039**	-	**20,529,039**
Ministry of Lands, Public Works, Housing and Urban Development			
National Construction Authority	662,998,007	-	662,998,007
Sub-Total	**662,998,007**	-	**662,998,007**
Ministry of Public Service, Human Capital Development and Special Programmes			
Kenya School of Government	1,128,571,971	-	1,128,571,971
Human Resource Management Professional Examination Board	6,030,778	-	6,030,778
Sub-Total	**1,134,602,749**	-	**1,134,602,749**
Ministry of Youth Affairs, Creative Economy and Sports			
Sports Kenya	535,215,780	-	535,215,780
Sub-Total	**535,215,780**	-	**535,215,780**
Ministry of Tourism and Wildlife			
Bomas of Kenya	329,836,067	-	329,836,067
Kenya Utalii College	403,915,983	-	403,915,983
Kenya Wildlife Service	2,240,310,040	-	2,240,310,040
Tourism Fund	1,243,522,399	-	1,243,522,399
Tourism Regulatory Authority	25,723,230	-	25,723,230
Sub-Total	**4,243,307,719**	-	**4,243,307,719**
Ministry of Roads and Transport			
Kenya Civil Aviation Authority	221,777,987	-	221,777,987
Kenya National Highways Authority	55,067,071,407	7,912,217,312	62,979,288,719
Kenya Roads Board	269,298,578	-	269,298,578
Kenya Rural Roads Authority	46,101,512,782	13,384,042,081	59,485,554,863
Kenya Urban Roads Authority	7,338,100,564	324,153,541	7,662,254,105
National Transport and Safety Authority	640,985,666	-	640,985,666
Kenya Railways Corporation	7,348,363,529	-	7,348,363,529
Nairobi Metropolitan Area Transport Authority	1,434,967,859	1,783,681,132	3,218,648,991
Sub-Total	**118,422,078,372**	**23,404,094,065**	**141,826,172,438**
Ministry of Water, Sanitation and Irrigation			
Athi Water Works Development Agency	3,594,723,5234	-	3,594,723,524
Kenya Water Institute	1,020,350,603	-	1,020,350,603
National Irrigation Authority	438,344,500	-	438,344,500
Tanathi Water Works Development Agency	5,601,602,036	-	5,601,602,036
Water Resources Authority	2,082,250,316	90,585,085	2,172,835,401
North Rift Valley Water Works Development Agency	47,868,648	-	47,868,648
Regional Center on Ground Water Resources Education, Training and Research	38,838,656	-	38,838,656
Sub-Total	**12,823,978,282**	**90,585,085**	**12,914,563,367**
Office of the Attorney General			
Council for Legal Education	4,250,916	-	4,250,916
Kenya School of Law	124,997,313	-	124,997,313
Sub-Total	**129,248,229**	-	**129,248,229**
The National Treasury			
Capital Markets Authority	33,919,161	-	33,919,161

Trade Payables (Pending Bills) as of 30th September 2025			
	Principal Amount (Kshs.)	Penalties Interest (Kshs.)	Total (Kshs.)
Kenya Revenue Authority	5,302,254,958	-	5,302,254,958
Kenya Institute of Supplies Examination Board	29,078,186	-	29,078,186
Sub-Total	**5,365,252,305**	**-**	**5,365,252,305**
Ministry of Co-operatives and Micro, Small & Medium Enterprises (MSME) Development			
Micro and Small Enterprise Authority	257,917,216	-	257,917,216
Sub-Total	**257,917,216**	**-**	**257,917,216**
Ministry of Gender, Culture and Children Services			
Women Enterprise Fund	57,027,892	-	57,027,892
Sub-Total	**57,027,892**	**-**	**57,027,892**
Grant Total	379,753,190,289	26,744,782,874	406,497,973,163

Source: *National Treasury and MDAs*

Annex VIII: MDAs Development Expenditure by Sector

DEVELOPMENT						
Sector	Gross Estimates (Kshs.)	Net Estimates (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
Agriculture, Rural and Urban Development	47,998,091,244	41,459,091,244	10,666,340,679	10,315,726,517	26	21
Energy, Infrastructure and ICT	380,441,377,993	130,796,376,737	5,349,048,425	62,968,157,949	4	17
General Economics and Commercial Affairs (GECA)	21,601,532,512	15,994,972,512	944,044,818	2,704,922,266	6	13
Health	27,497,260,367	18,776,260,367	576,970,258	3,896,299,986	3	14
Education	29,779,745,358	23,703,045,358	5,906,610,744	6,474,498,593	25	22
Governance, Justice, Law and Order (GJLOS)	18,923,871,554	8,906,810,027	3,774,884,995	8,130,922,743	42	43
Public Administration and International Relations	126,825,146,111	116,981,041,733	10,248,308,013	19,730,952,770	9	16
National Security	4,934,000,000	1,000,000,000	100,000,000	187,953,089	10	4
Social Protection, Culture and Recreation	24,849,090,839	7,658,090,839	2,163,517,090	6,048,450,052	28	24
Environment Protection, Water and Natural Resources	61,987,548,100	41,824,148,100	3,562,849,505	12,165,947,369	9	20
Total	744,837,664,078	407,099,836,917	43292574527	132,623,831,332.70	11	18

***Source:** National Budget Documents FY 2025/26 and MDAs*

Annex IX: MDAs Recurrent Expenditure by Sector

RECURRENT						
Sector	Gross Estimates (Kshs.)	Net Estimates (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
Agriculture, Rural and Urban Development	34,409,722,706	17,667,622,706	4,662,276,109	7,467,734,880	26	22
Energy, Infrastructure and ICT	154,186,431,957	16,249,362,757	3,279,306,061	25,097,696,366	20	16
General Economics and Commercial Affairs (GECA)	36,558,331,672	20,256,031,672	4,111,322,647	4,502,298,136	20	12
Health	110,608,271,141	74,778,291,141	18,747,182,798	21,213,034,419	25	19
Education	673,286,454,351	601,033,473,673	153,358,622,488	164,330,061,210	26	24
Governance, Justice, Law and Order (GJLOS)	264,118,468,630	260,434,645,057	62,691,330,765	75,529,973,529	24	29
Public Administration and International Relations	194,678,024,370	174,464,885,844	40,668,532,316	42,867,215,116	23	22
National Security	248,836,176,740	241,008,876,740	60,804,778,786	65,254,088,850	25	26
Social Protection, Culture and Recreation	54,145,292,150	49,842,492,150	15,394,016,744	19,082,347,215	31	35
Environment Protection, Water and Natural Resources	33,879,140,645	14,714,240,645	2,775,702,806	8,541,655,015	19	25
Total	1,804,706,314,362	1,470,449,922,385	366,493,071,521	433,886,104,736	25	24

***Source:** National Budget Documents FY 2025/26 and MDAs*

Annex X: MDAs Expenditure by Sector

MINISTERIAL BUDGET PERFORMANCE BY SECTOR						
Sector	Gross Estimates (Kshs.)	Net Estimates (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
Agriculture, Rural and Urban Development	82,407,813,950	59,126,713,950	15,328,616,789	17,783,461,397	26	22
Energy, Infrastructure and ICT	534,627,809,950	147,045,739,494	8,628,354,486	88,065,854,314	6	16
General Economics and Commercial Affairs (GECA)	58,159,864,184	36,251,004,184	5,055,367,465	7,207,220,402	14	12
Health	138,105,531,508	93,554,551,508	19,324,153,056	25,109,334,405	21	18
Education	703,066,199,709	624,736,519,031	159,265,233,232	170,804,559,803	25	24
Governance, Justice, Law and Order (GJLOS)	283,042,340,184	269,341,455,084	66,466,215,760	83,660,896,271	25	30
Public Administration and International Relations (PAIR)	321,503,170,481	291,445,927,577	50,916,840,329	62,598,167,885	17	19
National Security	253,770,176,740	242,008,876,740	60,904,778,786	65,442,041,939	25	26
Social Protection, Culture and Recreation	78,994,382,989	57,500,582,989	17,557,533,835	25,130,797,267	31	32
Environment Protection, Water and Natural Resources	95,866,688,745	56,538,388,745	6,338,552,312	20,707,602,384	11	22
MDAs Total	2,549,543,978,440	1,877,549,759,302	409,785,646,048	566,509,936,069	22	22

***Source:** National Budget Documents FY 2025/26 and MDAs*