REPUBLIC OF KENYA

**Office of the Controller of Budget**

Budget Oversight for Transparency

# NATIONAL GOVERNMENT BUDGET IMPLEMENTATION REVIEW REPORT FY 2025/2026

AUGUST, 2026

REPUBLIC OF KENYA

**Office of the Controller of Budget**

PARLIAMENT OF KENYA LIBRARY

# NATIONAL GOVERNMENT BUDGET IMPLEMENTATION REVIEW REPORT FY 2025/2026


| PAPERS LAID | |
|---|---|
| DATE | 9.09.2026 |
| TABLED BY | Deputy Majority Whip. |
| COMMITTEE | Finance & Budget |
| CLERK AT THE TABLE | Angela. |


**August 2026**

# FOREWORD

The Office of the Controller of the Budget is established under Article 228 of the Constitution of Kenya and enacted by the Controller of Budget Act, Cap 429, to oversee the implementation of budgets for the national and county governments by authorising withdrawals from public funds, as established under Articles 204, 206 and 207 and reporting to each House of Parliament on the budget's performance, quarterly.

Article 228(6) of the Constitution requires my office to submit to each House of Parliament a report on the implementation of the budgets of the national and county governments. In this regard, I present the annual National Government Budget Implementation Review Report for FY 2025/26, covering the period from 1 July 2025 to 30 June 2026. The report contains cumulative amounts from the beginning of the financial year in line with Section 9(5) of the Controller of Budget Act, Cap 429.

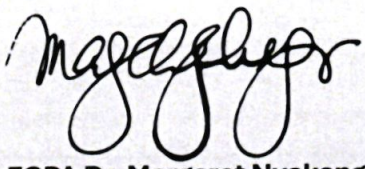
The report provides an assessment of the implementation of the approved National Government budget for FY 2025/26 and the performance of funds received into the Consolidated Fund; exchequer issues to Ministries, Departments and Agencies (MDAs); Consolidated Fund Services (CFS); and the Equitable Share of revenue disbursed to county governments. It examines how the allocated resources were spent on development and recurrent programmes, sub-programmes, and projects. Spending is further disaggregated into economic activities for both development and recurrent votes. Consolidated Fund Services includes payments on public debt on both interest and principal amounts, pensions and gratuities, salary and allowances for Constitutional Office Holders, and Miscellaneous Services. The report also presents monitoring and evaluation exercise findings carried out by my office for nineteen (19) Semi-Autonomous Government Agencies (SAGAs) in line with section 5(b) of the CoB Act, CAP 429.

The data used in preparing this report was obtained from the approved budget and government statistical data annexed to the budget for FY 2025/26, financial and non-financial budget data submitted by Ministries, Departments, and Agencies which is further supported by data from the Integrated Financial Management Information System (IFMIS) and the report for the Consolidated Fund Services (CFS) as submitted by the National Treasury and monitoring and evaluation findings. The report identifies key implementation challenges and emerging issues that require intervention by the Legislature, policy makers and implementing entities. In addition, the report provides recommendations to improve budget execution by enhancing budget absorption and fiscal discipline, and by accelerating the national government's implementation of development projects.

The findings presented in the report show the importance of strong public financial management systems in enhancing efficiency, accountability, transparency, and value for money in the utilisation of public resources when delivering services. My office remains committed to supporting budget oversight through the timely approval of withdrawals from public funds, timely reporting, and constructive engagement with Parliament, the National Treasury, Accounting Officers, Development Partners, and the public.

I would like to acknowledge all those who have contributed to and supported the publication of this report. These include the National Treasury; Accounting Officers from the respective Ministries, Departments, Agencies, Constitutional commissions, and Independent offices; the Judiciary and Parliament, for the timely submission of budget performance reports for FY 2025/26; and my staff for preparing this report.

This report would be valuable to policymakers, oversight institutions, and members of the public in promoting transparency and accountability in resource use in Kenya and providing budget implementation information respectively which is in line with Section 39(8) of the PFM Act Cap 412A. The report is available on the Controller of Budget Website: *https://cob.go.ke*.



**FCPA Dr. Margaret Nyakang'o, CBS**

**CONTROLLER OF BUDGET**

# TABLE OF CONTENTS


FOREWORD ..... II

LIST OF TABLES ..... VI

LIST OF FIGURES ..... XV

LIST OF ABBREVIATIONS AND ACRONYMS ..... XVI

EXECUTIVE SUMMARY ..... XX

KEY HIGHLIGHTS ..... XXIII

1. INTRODUCTION ..... 1

2. ANALYSIS OF RECEIPTS AND EXCHEQUER ISSUES ..... 3

2.1. Introduction ..... 3

2.2. Revenue Estimates and Receipts into the Consolidated Fund ..... 3

2.3. Exchequer Releases ..... 5

2.4. Exchequer Issues by Sector ..... 6

3. OVERALL BUDGET PERFORMANCE ..... 25

3.1. Introduction ..... 25

3.2. FY 2025/26 Overall Budget ..... 25

3.3. Consolidated Fund Services Budget Performance ..... 27

3.4. Ministries, Departments, and Agencies Expenditure by Economic Classification ..... 37

3.5. Trade Payables for the National Government ..... 57

4. BUDGET PERFORMANCE BY SECTOR ..... 60

4.1. Introduction ..... 60

4.2. Agriculture, Rural and Urban Development Sector ..... 60

4.3. Education Sector ..... 79

4.4. Energy, Infrastructure and Information Communications Technology (EIICT) Sector ..... 96

4.5. Environment Protection, Water, and Natural Resources Sector ..... 127

4.6. General Economic and Commercial Affairs Sector ..... 146

4.7. Governance, Justice, Law and Order (GJLO) Sector ..... 173

4.8. Health Sector ..... 210

4.9. National Security Sector ..... 222

4.10. Public Administration and International Relations Sector ..... 227

4.11. Social Protection, Culture and Recreation Sector ..... 290

5. KEY ISSUES AND RECOMMENDATIONS ..... 313

5.1. Delay in the Adoption of the Electronic Government Procurement System (EGPS) ..... 313

5.2. Accumulation of Trade Payables/Pending Bills ..... 314

5.3. Use of Article 223 of the Constitution to Access Exchequer Issues ..... 314
5.4. Public Debt Management ..... 315
5.5. Delay in the implementation of the Equalisation Fund ..... 316
5.6. Disbursement of Exchequers to MDAs and County Governments ..... 316
5.7. Year-End Closing Procedures ..... 317
6. MONITORING AND EVALUATION OF BUDGET IMPLEMENTATION FOR SELECTED STATE DEPARTMENTS, FY 2025/26 ..... 319
6.1. Introduction ..... 319
6.2. Objectives of the Monitoring and Evaluation Exercise ..... 320
6.3. Key Findings ..... 320
6.4. Conclusion ..... 326
7. CONCLUSION ..... 327
ANNEXES ..... 329
Annex I: Major Foreign Currencies Exchange Rate to the Kenya Shilling ..... 329
Annex II: Exchequer Issues under Article 223 of the Constitution Regularised in Supplementary Estimates I and II ..... 330
Annex III: MDAs Recurrent Performance by Economic Classification ..... 338
Annex IV: MDAs Development Expenditure ..... 341
Annex V: Current Transfer to SAGAs ..... 345
Annex VI: Capital Transfers to SAGAs ..... 371
Annex VII: Trade Payables for MDAs as of 30th June 2026 ..... 384
Annex VIII: Trade Payables for State Corporations/ State Owned Enterprises/ SAGAs ..... 387
Annex IX: MDAs Development Expenditure by Sector ..... 392
Annex X: MDAs Recurrent Expenditure by Sector ..... 393
Annex XI: MDAs Expenditure by Sector ..... 394

# LIST OF TABLES


Table 2.1: Statement of Receipts into the Consolidated Fund ..... 3

Table 2.2: Summarises exchequer issues by the National Treasury in FY 2025/26. ..... 5

Table 2.3: Exchequer Issues by Sector ..... 6

Table 2.4: Sectoral Development Net Estimates and Exchequer Issues ..... 7

Table 2.5: Ministerial Development Exchequer Issues to MDAs by Sectors ..... 8

Table 2.6: Sectoral Recurrent Estimates and Exchequer Issues ..... 11

Table 2.7: Ministerial Recurrent Exchequer Issues to the MDAs in each of the Ten Sectors ..... 11

Table 2.8: CFS Budgetary Allocation and Exchequer Issues ..... 15

Table 2.9: Exchequer Issues to the County Revenue Funds ..... 15

Table 2.10: Exchequer Issues Under Article 223 of the Constitution of Kenya ..... 17

Table 2.11: Movement of funds in the Equalisation Fund ..... 21

Table 2.12: Withdrawals from the Judiciary Fund ..... 24

Table 3.1: Overall Budget Performance ..... 26

Table 3.2: CFS Budget Performance ..... 28

Table 3.3: Public and Publicly Guaranteed Debt Position ..... 28

Table 3.4: External Debt Composition by Currency ..... 29

Table 3.5: Public Debt Budget Performance ..... 31

Table 3.6: Charges on Overdraft Facility ..... 31

Table 3.7: Salaries, Allowances, and Miscellaneous Services Budget Performance ..... 33

Table 3.8: List of Guaranteed Loans as of 30 June 2026 ..... 35

Table 3.9: Pension and Gratuities Budget Performance ..... 36

Table 3.10: Breakdown of Development Expenditure by MDAs (Kshs. Million) ..... 38

Table 3.11: Breakdown of Recurrent Expenditure by MDAs (Kshs. Billion) ..... 48

Table 3.12: Compensation to Employees Expenditure by Sector ..... 54

Table 3.13: MDAs with Highest Other Expenses ..... 56

Table 3.14: Trade Payables for the National Government ..... 57

Table 4.1: ARUD Sector-Analysis of Exchequer Issues and Expenditure ..... 62

Table 4.2: The State Department for Lands and Physical Planning Programme and Sub-Programme Performance ..... 64

Table 4.3: Non-Financial Performance by the State Department for Lands and Physical Planning ..... 65

Table 4.4: State Department for Lands and Physical Planning Projects Implementation Status ..... 65

Table 4.5: The State Department for Livestock Development Programme and Sub-Programme Performance ..... 66

Table 4.6: Non-Financial Performance by the State Department for Livestock Development ..... 67

Table 4.7: State Department for Livestock Development Projects Implementation Status ..... 68
Table 4.8: The State Department for Agriculture Programme and Sub-Programme Performance ..... 70
Table 4.9: Non-Financial Performance by State Department for Agriculture ..... 71
Table 4.10: State Department for Agriculture Project Implementation ..... 72
Table 4.11: The State Department for the Blue Economy and Fisheries Programme and Sub-Programme Performance... 73
Table 4.12: Non-Financial Performance by the State Department for Blue Economy and Fisheries ..... 74
Table 4.13: State Department for the Blue Economy and Fisheries Project Implementation ..... 75
Table 4.14: The National Land Commission Programme and Sub-Programme Performance ..... 76
Table 4.15: Non-Financial Performance by the National Land Commission ..... 77
Table 4.16: National Land Commission Project Implementation Status ..... 78
Table 4.17: Education Sector-Analysis of Exchequer Issues and Expenditure ..... 81
Table 4.18: The State Department for Vocational and Technical Programme and Sub-Programme Performance ..... 82
Table 4.19: Non-Financial Performance by the State Department for Vocational and Technical Training ..... 83
Table 4.20: State Department for Vocational and Technical Training Projects Implementation Status ..... 84
Table 4.21: The State Department for Higher Education Programme and Sub-Programme Performance ..... 85
Table 4.22: Non-Financial Performance by the State Department for Higher Education ..... 85
Table 4.23: State Department for Higher Education Project Implementation Status. ..... 86
Table 4.24: The State Department for Science, Innovation and Research Programme and Sub-Programme Performance ..... 88
Table 4.25: Non-Financial Performance by the State Department for Science, Innovation and Research ..... 88
Table 4.26: The State Department for Basic Education Programme and Sub-Programme Performance ..... 90
Table 4.27: Non-Financial Performance by the State Department for Basic Education ..... 91
Table 4.28: State Department for Basic Education Project Implementation Status ..... 92
Table 4.29: The Teachers Service Commission Programme and Sub-Programme Performance ..... 93
Table 4.30: Non-Financial Performance by the Teachers Service Commission ..... 94
Table 4.31: Teachers Service Commission Projects Implementation Status ..... 96
Table 4.32: EIICT-Analysis of Exchequer Issues and Expenditure ..... 99
Table 4.33: The State Department for Roads Programme and Sub-Programme Performance ..... 100
Table 4.34: Non-Financial Performance by the State Department for Roads ..... 101
Table 4.35: State Department for Roads Project Implementation Status ..... 102
Table 4.36: The State Department for Transport Programme and Sub-Programmed Performance ..... 103
Table 4.37: Non-Financial Performance by the State Department for Transport ..... 104
Table 4.38: State Department of Transport Projects Implementation Status ..... 105
Table 4.39: The State Department for Shipping and Maritime Affairs Programme and Sub-Programme Performance..... 107

Table 4.40: Non-Financial Performance by the State Department of Shipping and Maritime Affairs. ..... 107
Table 4.41: State Department for Shipping and Maritime Affairs Projects Implementation Status ..... 108
Table 4.42: The State Department for Housing and Urban Development Programme and Sub-Programme Performance. ..... 109
Table 4.43: Non-Financial Performance by the State Department for Housing and Urban Development ..... 110
Table 4.44: State Department for Housing and Urban Development Project Implementation Status ..... 111
Table 4.45: The State Department for Public Works Programme and Sub-Programme Performance ..... 112
Table 4.46: Non-Financial Performance by the State Department for Public Works ..... 113
Table 4.47: State Department for Public Works Projects Implementation Status ..... 113
Table 4.48: The State Department for Information Communications Technology and Digital Economy Programme and Sub-Programme Performance ..... 115
Table 4.49: Non-Financial Performance by the State Department for Information, Communications Technology, and Digital Economy ..... 115
Table 4.50: State Department for Information Communications Technology & Digital Economy Projects Implementation Status ..... 116
Table 4.51: The State Department for Broadcasting & Telecommunications Programme Performance ..... 118
Table 4.52: Non-Financial Performance by the State Department for Broadcasting and Telecommunications ..... 118
Table 4.53: State Department for Information Communications Technology & Digital Economy Projects Implementation Status ..... 119
Table 4.54: The State Department for Energy Programme and Sub-Programme Performance ..... 120
Table 4.55: Non-Financial Performance by the State Department for Energy ..... 121
Table 4.56: State Department for Energy Projects Implementation Status ..... 122
Table 4.57: The State Department for Petroleum Programme and Sub-Programme Performance ..... 123
Table 4.58: Non-Financial Performance by the State Department for Petroleum ..... 124
Table 4.59: State Department for Petroleum Projects Implementation Status ..... 124
Table 4.60: The State Department for Aviation and Aerospace Development Programme and Sub-Programme Performance ..... 125
Table 4.61: Non-Financial Performance by the State Department for Aviation and Aerospace Development ..... 126
Table 4.62: State Department of Transport Projects Implementation Status ..... 126
Table 4.63: EPWNR Sector-Analysis of Exchequer Issues and Expenditure ..... 129
Table 4.64: The State Department for Water and Sanitation Programme and Sub-Programme Performance ..... 130
Table 4.65: Non-Financial Performance by the State Department of Water and Sanitation ..... 131
Table 4.66: State Department of Water and Sanitation Project Implementation ..... 132
Table 4.67: The State Department for Irrigation Programme and Sub-Programme Performance ..... 133

Table 4.68: Non-Financial Performance by the State Department for Irrigation ..... 134
Table 4.69: State Department for Irrigation Project Implementation Status ..... 134
Table 4.70: The State Department for Environment and Climate Change Programme and Sub-Programme Performance ..... 136
Table 4.71: Non-Financial Performance by the State Department for Environment and Climate Change ..... 137
Table 4.72: Project Implementation for the State Department for Environment and Climate Change ..... 138
Table 4.73: The State Department for Forestry Programme and Sub-Programme Performance ..... 139
Table 4.74: Non-Financial Performance by the State Department for Forestry ..... 140
Table 4.75: State Department for Forestry Projects Implementation ..... 140
Table 4.76: The State Department for Mining Programme and Sub-Programme Performance ..... 142
Table 4.77: Non-Financial Performance by the State Department for Mining ..... 143
Table 4.78: State Department for Mining Projects Implementation ..... 143
Table 4.79: The State Department for Wildlife Programme and Sub-Programme Performance ..... 144
Table 4.80: Non-Financial Performance by the State Department for Wildlife ..... 145
Table 4.81: State Department for Wildlife Projects Implementation Status ..... 146
Table 4.82: GECA Sector-Analysis of Exchequer Issues and Expenditure ..... 149
Table 4.83: The State Department for Trade Programme and Sub-Programme Performance ..... 151
Table 4.84: Non-Financial Performance by the State Department for Trade ..... 152
Table 4.85: State Department for Trade Projects Implementation Status ..... 153
Table 4.86: The State Department for the ASALs and Regional Development Programme and Sub-Programme Performance ..... 154
Table 4.87: Non-Financial Performance by the State Department of ASALs and Regional Development ..... 155
Table 4.88: State Department for the ASALs and Regional Development Projects Implementation Status ..... 156
Table 4.89: The State Department for Industry Programme and Sub-Programme Performance ..... 157
Table 4.90: Non-Financial Performance by the State Department for Industry ..... 158
Table 4.91: State Department for Industry Projects Implementation Status ..... 159
Table 4.92: The State Department for Micro, Small and Medium Enterprises Development Programme and Sub-Programme Performance ..... 161
Table 4.93: Non-Financial Performance by the State Department for Small, Micro and Medium Enterprises ..... 162
Table 4.94: State Department for Micro, Small and Medium Enterprises Development Project Implementation Status ..... 163
Table 4.95: The State Department for Investment Promotion Programme and Sub-Programme Performance ..... 164
Table 4.96: Non-Financial Performance by the State Department for Investment Promotion ..... 165
Table 4.97: State Department for Investment Promotion Projects Implementation Status ..... 165

Table 4.98: The State Department for East African Community Programme Performance ..... 167
Table 4.99: Non-Financial Performance by the State Department for the East African Community ..... 168
Table 4.100: The State Department for Cooperatives Programme Performance ..... 169
Table 4.101: Non-Financial Performance by the State Department for Cooperatives ..... 169
Table 4.102: State Department for Cooperatives Projects Implementation Status ..... 170
Table 4.103: The State Department for Tourism Programme and Sub-Programme Performance ..... 171
Table 4.104: Non-Financial Performance by the State Department for Tourism ..... 172
Table 4.105: State Department for Tourism Projects Implementation Status ..... 172
Table 4.106: GJLO Sector-Analysis of Exchequer Issues and Expenditure ..... 177
Table 4.107: The State Department for Correctional Services Programme and Sub-Programme Performance ..... 179
Table 4.108: Non-Financial Performance by the State Department for Corrective Services ..... 180
Table 4.109: State Department for Correctional Services Project Implementation status ..... 181
Table 4.110: The State Department for Immigration and Citizen Services Programme and Sub-Programme Performance ..... 182
Table 4.111: Non-Financial Performance by the State Department for Immigration and Citizen Services ..... 182
Table 4.112: State Department for Immigration and Citizen Services Projects Implementation ..... 183
Table 4.113: The National Police Service Programme and Sub-Programme Performance ..... 184
Table 4.114: Non-Financial Performance by the National Police Service ..... 185
Table 4.115: National Police Service Projects Implementation Status ..... 186
Table 4.116: The State Department for Internal Security and National Administration Programme and Sub-Programme Performance ..... 187
Table 4.117: Non-Financial Performance by the State Department for Internal Security and National Administration ..... 188
Table 4.118: State Department for Internal Security and National Administration Projects Implementation Status ..... 189
Table 4.119: The State Law Office Programme and Sub-Programme Performance ..... 190
Table 4.120: Non-Financial Performance by the State Law Office ..... 190
Table 4.121: The State Law Office Projects Implementation Status ..... 191
Table 4.122: The Judiciary Programme and Sub-Programme Performance ..... 192
Table 4.123: Non-Financial Performance by the Judiciary ..... 193
Table 4.124: The Judiciary Projects Implementation Status ..... 194
Table 4.125: The Ethics and Anti-Corruption Commission Programme and Sub-Programme Performance ..... 195
Table 4.126: Non-financial performance by the Ethics and Anti-Corruption Commission ..... 195
Table 4.127: Ethics and Anti-Corruption Commission Projects Implementation Status ..... 196
Table 4.128: The Office of the Director of Public Prosecutions' Programme and Sub-Programme Performance ..... 196
Table 4.129: Non-financial performance by the Office of the Director of Public Prosecutions ..... 197

Table 4.130: Office of the Director of Public Prosecutions' Projects Implementation Status ..... 197
Table 4.131: The Office of the Registrar of Political Parties Programme Performance ..... 198
Table 4.132: Non-financial performance by the Office of Registrar of Political Parties ..... 198
Table 4.133: The Witness Protection Agency Programme and Sub-Programme Performance ..... 199
Table 4.134: Non-financial performance by the Witness Protection Agency ..... 200
Table 4.135: The Kenya National Commission on Human Rights Programme and Sub-Programme Performance ..... 200
Table 4.136: Non-financial performance by the National Commission on Human Rights ..... 201
Table 4.137: The Independent Electoral and Boundaries Commission Programme and Sub-Programme Performance ..... 202
Table 4.138: Non-financial performance by the Independent Electoral and Boundaries Commission ..... 202
Table 4.139: The Judicial Service Commission Programme and Sub-Programme Performance ..... 203
Table 4.140: Non-financial performance by the Judicial Service Commission ..... 204
Table 4.141: The National Police Service Commission Programme and Sub-Programme Performance ..... 204
Table 4.142: Non-financial performance by the National Police Service Commission ..... 205
Table 4.143: The National Gender and Equality Commission Programme and Sub-Programme Performance ..... 206
Table 4.144: Non-financial performance by the National Gender and Equality Commission ..... 206
Table 4.145: The Independent Policing Oversight Authority Programme and Sub-Programme Performance ..... 207
Table 4.146: Non-financial performance by the Independent Policing Oversight Authority ..... 208
Table 4.147: The State Department for Justice, Human Rights and Constitutional Affairs Programme and Sub-Programme Performance ..... 209
Table 4.148: Non-Financial Performance by the State Department for Justice, Human Rights and Constitutional Affairs ..... 209
Table 4.149: Health Sector-Analysis of Exchequer Issues and Expenditure ..... 212
Table 4.150: Programme and Sub-Programme Performance - the State Department for Medical Services ..... 213
Table 4.151: Non-Financial Performance by the State Department for Medical Services ..... 214
Table 4.152: State Department for Medical Services Projects Implementation ..... 216
Table 4.153: Programme and Sub-Programme Performance for the State Department for Public Health ..... 217
Table 4.154: Non-Financial Performance by the State Department for Public Health and Professional ..... 219
Table 4.155: State Department for Public Health and Professional Standards Projects Implementation ..... 221
Table 4.156: National Security Sector-Analysis of Exchequer Issues and Expenditure ..... 223
Table 4.157: The Ministry for Defence Programme and Sub-Programme Performance ..... 225
Table 4.158: Non-Financial Performance by the Ministry of Defence ..... 226
Table 4.159: The National Intelligence Service Programme Performance ..... 227
Table 4.160: PAIR Sector-Analysis of Exchequer Issues and Expenditure ..... 230

Table 4.161: The Executive Office of the President Programme and Sub-Programme Performance ..... 232
Table 4.162: Non-Financial Performance by the Executive Office of the President ..... 233
Table 4.163: The Executive Office of the President Projects Implementation Status ..... 234
Table 4.164: The Office of the Deputy President Programme and Sub-Programme Performance ..... 235
Table 4.165: Non-Financial Performance by the Office of the Deputy President ..... 236
Table 4.166: The Office of the Deputy President Projects Implementation Status ..... 237
Table 4.167: The Office of the Prime Cabinet Secretary Programme and Sub-Programme Performance ..... 237
Table 4.168: Non-Financial Performance by the Office of the Prime Cabinet Secretary ..... 238
Table 4.169: The State Department for Parliamentary Affairs Programme and Sub-Programme Performance ..... 239
Table 4.170: Non-Financial Performance by the State Department for Parliamentary Affairs ..... 239
Table 4.171: The State Department for National Government Coordination Programme and Sub-Programme ..... 240
Table 4.172: Non-Financial Performance by the State Department for National Government Coordination ..... 241
Table 4.173: The State Department for Cabinet Affairs Programme and Sub-Programme Performance ..... 242
Table 4.174: Non-Financial Performance by the State Department for Cabinet Affairs ..... 243
Table 4.175: Programme and Sub-Programme Performance of the State Department for Special Programmes ..... 244
Table 4.176: Non-Financial Performance by the State Department for Special Programmes ..... 244
Table 4.177: The State House Programme and Sub-Programme Performance ..... 246
Table 4.178: Non-Financial Performance by the State House ..... 246
Table 4.179: State House Projects Implementation Status ..... 247
Table 4.180: The State Department for Devolution Programme and Sub-Programme Performance ..... 249
Table 4.181: Non-Financial Performance by the State Department of Devolution ..... 249
Table 4.182: State Department of Devolution Projects Implementation Status ..... 250
Table 4.183: The State Department for Economic Planning Programme and Sub-Programme Performance ..... 251
Table 4.184: Non-Financial Performance by the State Department for Economic Planning ..... 253
Table 4.185: State Department of Economic Planning Project Implementation Status ..... 254
Table 4.186: The State Department for Foreign Affairs Programme and Sub-Programme Performance ..... 255
Table 4.187: Non-Financial Performance by the State Department for Foreign Affairs ..... 256
Table 4.188: State Department for Foreign Affairs Projects Implementation Status ..... 257
Table 4.189: The State Department for Diaspora Affairs Programme and Sub-Programme Performance ..... 259
Table 4.190: Non-Financial Performance by the State Department of Diaspora Affairs ..... 260
Table 4.191: The National Treasury Programme and Sub-Programme Performance ..... 261
Table 4.192: Non-Financial Performance by the National Treasury ..... 262

Table 4.193: The National Treasury Projects Implementation Status ..... 263
Table 4.194: The State Department for Public Investments and Assets Management Programme and Sub-Programme Performance ..... 264
Table 4.195: Non-Financial Performance by the State Department for Public Investments and Assets Management ..... 264
Table 4.196: State Department for Public Investments and Assets Management Projects Implementation Status ..... 265
Table 4.197: The State Department for Public Service Programme and Sub-Programme Performance ..... 266
Table 4.198: Non-Financial Performance by the State Department for Public Service ..... 267
Table 4.199: State Department for Public Service Projects Implementation Status ..... 269
Table 4.200: The Parliamentary Service Commission Programme and Sub-Programme Performance ..... 271
Table 4.201: Non-Financial Performance by the Parliamentary Service Commission ..... 271
Table 4.202: The National Assembly Programme and Sub-Programme Performance ..... 273
Table 4.203: Non-Financial Performance by the National Assembly ..... 273
Table 4.204: The Parliamentary Joint Services Programme and Sub-Programme Performance ..... 274
Table 4.205: Non-Financial Performance by the Parliamentary Joint Services ..... 275
Table 4.206: Parliamentary Joint Services Projects Implementation Status ..... 276
Table 4.207: The Senate Programme and Sub-Programme Performance ..... 277
Table 4.208: Non-Financial Performance by the Senate ..... 278
Table 4.209: The Commission on Revenue Allocation Programme and Sub-Programme Performance ..... 279
Table 4.210: Non-Financial Performance by the Commission on Revenue Allocation ..... 280
Table 4.211: The Public Service Commission Programme and Sub-Programme Performance ..... 281
Table 4.212: Non-Financial Performance by the Public Service Commission ..... 282
Table 4.213: Public Service Commission Project's implementation Status ..... 283
Table 4.214: The Salaries and Remuneration Commission Programme and Sub-Programme Performance ..... 283
Table 4.215: Non-Financial Performance by the Salaries and Remuneration Commission ..... 284
Table 4.216: The Auditor General Programme and Sub-Programme Performance ..... 285
Table 4.217: Non-Financial Performance by the Auditor General ..... 285
Table 4.218: Auditor General Projects Implementation Status ..... 286
Table 4.219: The Controller of Budget Programme and Sub-Programme Performance ..... 287
Table 4.220: Non-Financial Performance by the Controller of Budget ..... 287
Table 4.221: The Commission on Administrative Justice Programme and Sub-Programme ..... 289
Table 4.222: Non-Financial Performance by the Commission on Administrative Justice ..... 289
Table 4.223: SPCR Sector-Analysis of Exchequer Issues and Expenditure ..... 292
Table 4.224: The State Department for Youth Affairs and Creative Economy Programme and Sub-Programme Performance ..... 294

Table 4.225: Non-Financial Performance by the State Department for Youth Affairs and Creative Economy.....295
Table 4.226: State Department for Youth Affairs and Creative Economy's Projects Implementation Status .....296
Table 4.227: State Department for Sports Programme and Sub-Programme Performance .....297
Table 4.228: Non-Financial Performance by the State Department for Sports .....298
Table 4.229: Programme and Sub-Programme Performance of the State Department for Children Services .....299
Table 4.230: Non-Financial Performance by the State Department for Children Services .....299
Table 4.231: The State Department for Culture and Heritage Programme and Sub-Programme Performance .....301
Table 4.232: The State Department for Culture and Heritage Programme and Sub-Programme Performance .....302
Table 4.233: State Department for Culture and Heritage Projects Implementation Status.....303
Table 4.234: The State Department for Labour and Skills Development Programme and Sub-Programme Performance .....304
Table 4.235: Non-Financial Performance by the State Department for Labour and Skills Development .....305
Table 4.236: State Department for Labour and Skills Development Projects Implementation .....306
Table 4.237: The State Department for Social Protection and Senior Citizens Affairs Programme and Sub-Programme Performance .....307
Table 4.238: Non-Financial Performance by the State Department for Social Protection and Senior Citizens Affairs ....308
Table 4.239: State Department for Social Protection and Senior Citizen Affairs Project Implementation Status .....309
Table 4.240: Programme and Sub-Programme Performance for the State Department for Gender and Affirmative Action .....310
Table 4.241: Non-Financial Performance by the State Department for Gender and Affirmative Action.....311
Table 4.242: State Department for Gender and Affirmative Action Project Implementation Status .....312

# LIST OF FIGURES


Figure 2.1: Contribution by Source to the Consolidated Fund (Kshs.) ..... 4

Figure 2.2: Receipts into the Consolidated Fund in FY 2021/22 to FY 2025/26 ..... 4

Figure 2.3: Proportion of Exchequer Issues by Vote (Kshs. Billion) ..... 6

Figure 2.4: Trends in Withdrawals under Article 223 of the Constitution ..... 20

Figure 3.1: Budget Allocation by Sector, FY 2025/26 ..... 25

Figure 3.2: Expenditure by Sector ..... 27

Figure 3.3: Proportion of Expenditure to Budget by Sector ..... 27

Figure 3.4: Trend in Public Debt Stock ..... 30

Figure 3.5: Trend in Salaries, Allowances, and Miscellaneous Services ..... 32

Figure 3.6: Trend in Pensions and Gratuities Budget Performance ..... 36

Figure 3.7: Breakdown Summary of MDAs' Development Expenditure ..... 47

Figure 3.8: Summary Analysis of Ministerial Recurrent Expenditure (Kshs. Million) ..... 57

Figure 4.1: Budgetary Allocation Trend for the ARUD Sector ..... 61

Figure 4.2: Exchequer Issue to the ARUD Sector ..... 62

Figure 4.3: Budgetary Allocation Trend for the Education Sector ..... 80

Figure 4.4: Exchequer Issues to the Education Sector ..... 80

Figure 4.5: Budgetary Allocation Trend for the EI&ICT Sector ..... 97

Figure 4.6: Exchequer Issues to the EIICT Sector ..... 98

Figure 4.7: Budgetary Allocation Trend for the EPWNR Sector ..... 127

Figure 4.8: Exchequer Issues to the EPWNR Sector ..... 128

Figure 4.9: Budgetary Allocation Trend for the GECA Sector ..... 147

Figure 4.10: Exchequer Issues to the GECA Sector ..... 148

Figure 4.11: Budgetary Allocation Trend for the GJLO Sector ..... 175

Figure 4.12: Exchequer Issues to the GJLO Sector ..... 176

Figure 4.13: Budgetary Allocation Trend for the Health Sector ..... 211

Figure 4.14: Exchequer Issues to the Health Sector ..... 211

Figure 4.15: Budgetary Allocation Trend for the National Security Sector ..... 223

Figure 4.16: Exchequer issues to the National Security Sector ..... 224

Figure 4.17: Budgetary Allocation Trend for the PAIR Sector ..... 228

Figure 4.18: Exchequer Issues to the PAIR Sector ..... 229

Figure 4.19: Budgetary Allocation Trend for the SPCR Sector ..... 291

Figure 4.20: Exchequer Issues to the SPCR Sector ..... 292

# 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 (Transformation) Agenda |
| Bn | Billion |
| BPO | Business Process Outsourcing |
| BRT | Bus Rapid Transit |
| CAIPs | County Aggregation and Industrial Parks |
| CARA | County Allocation (of) Revenue Act |
| CBET | Competency Based Education and Training |
| CBK | Central Bank of Kenya |
| CF | Consolidated Fund |
| CFS | Consolidated Fund Services |
| CoB | Controller of Budget |
| COFOG | Classification of Functions of Government |
| COVID-19 | Corona Virus Disease |
| CS | Cabinet Secretary |
| DSSI | Debt Service Suspension Initiative |
| EA | East Africa |
| EAC | East African Community |
| EACC | Ethics and Anti-Corruption Commission |
| EGP(s) | Electronic Government Procurement (system) |
| EIICT | Energy, Infrastructure and Information Communications Technology |
| EPCF | Engineering, Procurement, Construction and Financing |
| EPRA | Energy and Petroleum Regulatory Authority |
| EPWNR | Environment Protection, Water and Natural Resources |
| EPZ | Export Processing Zone |
| FGM | Female Genital Mutilation |
| FY | Financial Year |
| GECA | General Economic and Commercial Affairs |
| GHRIS | Government Human Resource Information System |

| | |
|---|---|
| GJLO | Governance, Justice, Law and Order |
| GoK | Government of Kenya |
| HIV | Human Immunodeficiency Virus |
| HRD | Human Resource Development |
| 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 |
| IPRS | Integrated Population Registration System |
| JSC | Judicial Service Commission |
| KBC | Kenya Broadcasting Corporation |
| KEMRI | Kenya Medical Research Institute |
| KEMSA | Kenya Medical Supplies Authority |
| KENAS | Kenya Accreditation Service |
| KeNHA | Kenya National Highways Authority |
| KENINVEST | Kenya Investment Authority |
| KETRACO | Kenya Electricity Transmission Company |
| KFS | Kenya Forest Service |
| KICC | Kenya International Convention Centre |
| KIRDI | Kenya Industrial Research and Development Institute |
| KISIP | Kenya Informal Settlements Improvement Project |
| KISRP | Kenya Informal Settlements Redevelopment Programme |
| KMPDC | Kenya Medical Practitioners and Dentists Council |
| KMTC | Kenya Medical Training College |
| KNBS | Kenya National Bureau of Statistics |
| KNH | Kenyatta National Hospital |
| KNTC | Kenya National Trading Corporation |
| KRA | Kenya Revenue Authority |
| KSG | Kenya School of Government |
| Kshs | Kenya Shillings |
| KURA | Kenya Urban Roads Authority |
| KWS | Kenya Wildlife Service |
| LAPSSET | Lamu Port–South Sudan–Ethiopia Transport (Corridor) |

| | |
|---|---|
| MDACs | Ministries, Departments, Agencies and Counties |
| MDAs | Ministries, Departments and Agencies |
| MPARD | Mombasa Port Area Road Development |
| MSME | Micro, Small and Medium Enterprises |
| MSMEs | Micro, Small and Medium Enterprises (plural of MSME) |
| MTEF | Medium Term Expenditure Framework |
| MTP | Medium Term Plan |
| NCPB | National Cereals and Produce Board |
| NFM | New Funding Model |
| NGBIRR | National Government Budget Implementation Review Report |
| NGCDF | National Government Constituency Development Fund |
| NGEC | National Gender and Equality Commission |
| NIFC | Nairobi International Financial Centre |
| NIS | National Intelligence Service |
| NLC | National Land Commission |
| NMC | Numerical Machining Complex |
| NMS | Nairobi Metropolitan Services |
| NPGAD | National Policy on Gender and Development |
| NPSC | National Police Service Commission |
| NSDCC | National Syndemic Diseases Control Council |
| NTSA | National Transport and Safety Authority |
| NYOTA | National Youth Opportunity Towards Advancement |
| NYS | National Youth Service |
| 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 |
| PBOs | Public Benefit Organisations |
| PCs | Performance Contracts |
| PDF | Portable Document Format |
| PE | Personnel Emoluments |
| PFM | Public Finance Management |
| PPG | Public and Publicly Guaranteed |
| PSSS | Public Service Superannuation Scheme |

| | |
|---|---|
| PWDs | People With Disabilities |
| RIVATEX | Rift Valley Textile |
| RMNCAH | Reproductive, Maternal, New-born, Child, and Adolescent Health |
| SACCO | Savings and Credit Cooperative Organisation/Society |
| SAGAs | Semi-Autonomous Government Agencies |
| SAM | Salaries, Allowances, and Miscellaneous |
| SC | State Corporation |
| SDR | Special Drawing Rights |
| SEZ | Special Economic Zone |
| SGR | Standard Gauge Railway |
| SME | Small and Medium Enterprises |
| SNE | Special Needs Education |
| SOE | State-Owned Enterprise |
| SPCR | Social Protection, Culture and Recreation |
| TB | Tuberculosis |
| TEUs | Twenty-foot Equivalent Units |
| Tn | Trillion |
| TPAD | Teachers Performance Appraisal and Development |
| TSC | Teachers Service Commission |
| TVET | Technical, Vocational and Education Training |
| UNFPA | United Nations Population Fund |
| USA | United States of America |
| VTCs | Vocational Training Centres |
| TDIP | Tana Delta Irrigation Project |
| MISHDP | Malindi Integrated Social Health Development Programme |

# EXECUTIVE SUMMARY

The National Government Budget Implementation Review Report covers the period from 1 July 2025 to 30 June 2026. It is the fourth quarterly report for FY 2025/26 prepared in line with Article 228(6) of the Constitution and Section 9 of the Controller of Budget Act, Cap 429, which requires the Controller of Budget to submit quarterly budget implementation reports to Parliament for the National and County governments.

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

The National Government's revised gross budget for FY 2025/26 amounted to Kshs.5.27 trillion following approval of Supplementary II Estimates, compared to Kshs.4.37 trillion in FY 2024/25. This comprised Kshs.889.87 billion for ministerial development expenditure, which was 17 per cent of the revised gross national budget and 30 per cent of the revised gross ministerial budget of Kshs.2.93 billion. Recurrent vote allocation amounted to Kshs.4.38 trillion, comprising the ministerial recurrent allocation of Kshs.2.04 trillion (39 per cent of the revised gross national budget) and Consolidated Fund Services (CFS) at Kshs.2.34 trillion (44 per cent of the revised gross national budget), with CFS recording the highest proportion of the gross budget. The Education Sector received the highest budget allocation of Kshs.757.50 billion, followed by Energy, Infrastructure and Information Communication Technology Kshs.608.17 billion, reflecting their key role in the economy.

To finance the budget, the government, through the National Treasury, targeted to generate revenue from various sources, including: Tax and Non-Tax Revenue, Borrowing (both external and domestic), grants, other domestic financing, and ministerial Appropriations-in-Aid (A.I.A). During the reporting period, receipts into the Consolidated Fund amounted to Kshs.4.61 trillion, representing 94 per cent of the annual net target, compared to the Kshs.3.99 trillion (75 per cent) received in FY 2024/25. Tax revenue accounted for the largest share of total receipts, at 53 per cent (Kshs.2.45 trillion), and recorded the highest performance, at 99.7 per cent of the annual target. AIA reported by MDAs amounted to Kshs. 568.30 billion.

The total exchequer issues from the Consolidated Fund to Ministries, Departments and Agencies, Consolidated Fund Services and Equitable Share to County governments amounted to Kshs.4.58 trillion, representing 93 per cent of the revised net estimates of Kshs.4.92 trillion, compared to 95 per cent (Kshs.3.99 trillion) recorded in FY 2024/25. The exchequer issues comprised ministerial development expenditure, KShs.457.17 billion, representing 94 per cent of the annual net estimates, ministerial recurrent expenditure, Kshs.1.67 trillion, representing 99 per cent of the net annual estimates, Consolidated Fund Services, Kshs.2.04 trillion, representing 87 per cent of the annual net estimates and to County governments Kshs.415 billion, representing 100 per cent of the equitable share of nationally

raised revenue as per the County Allocation of Revenue Act, 2025. The Consolidated Fund Services comprised public debt (Kshs.1.83 trillion representing 78 per cent of the annual estimates), Pensions and Gratuities (Kshs.206.35 billion representing 88 per cent of the annual net estimates), and Salaries, Allowances to Constitutional Office Holders, and Miscellaneous Services (Kshs.3.42 billion representing 66 per cent of the annual estimates).

The National Government's gross expenditure for the FY 2025/26 amounted to Kshs.4.75 trillion, representing 90 per cent of the National Government's revised gross Estimates of Kshs.5.27 trillion compared to 94 per cent (Kshs.4.03 trillion) recorded in FY 2024/25. This expenditure comprises ministerial development expenditure of Kshs.809.47 billion (with an absorption rate of 91 per cent), recurrent ministerial expenditure at Kshs.1.96 trillion (absorption rate of 96 per cent) and CFS expenditure at Kshs.1.98 trillion (absorption rate of 85 per cent).

Analysis of Ministries, Departments and Agencies (MDAs) development expenditure by economic classification indicates that Capital Transfers to Semi-Autonomous Government Agencies (SAGAs) accounted for the largest share of spending at Kshs.582.12 billion, representing 72 per cent of total development expenditure. Construction and Civil Works was the second-highest expenditure category at Kshs.137.66 billion, accounting for 17 per cent of total development expenditure, with the State Department for Housing and Urban Development recording the highest expenditure under this category at Kshs.113.64 billion, attributed to the government's affordable housing project.

A review of MDAs' recurrent expenditure shows that Kshs.709.13 billion was spent on Compensation to Employees, representing 36 per cent of the gross recurrent expenditure by MDAs (excluding salary for the National Intelligence Service and Kenya Defence Forces under the Ministry of Defence) and 27 per cent of the national government's equitable share of the revenue raised nationally. Total Current Transfers to other government institutions were Kshs.868.51 billion and subsidies at Kshs.97.87 billion, representing 44 per cent and 5 per cent of the gross recurrent expenditure, respectively. Other budget items with significant expenditure included Insurance costs at Kshs.30.15 billion and Travel expenditure at Kshs.30.69 billion, comprising domestic travel at Kshs.21.98 billion and foreign travel at Kshs.8.71 billion.

As of 30 June 2026, the public debt stock stood at Kshs.13.01 trillion, comprising Kshs.5.68 trillion owed to external lenders (44 per cent) and Kshs.7.32 trillion due to domestic lenders (56 per cent). The public debt stock increased by 10 per cent from Kshs.11.80 trillion as of 30 June 2025, equivalent to 68.5 per cent of Gross Domestic Product and exceeding the 55 per cent threshold approved by Parliament. External debt increased by 5 per cent due to the issuance of new Eurobonds in 7-year and 12-year tranches of blended yield at 8.7 per cent following buy-backs of three Eurobonds of Kshs.78.32 billion, Kshs.86.29 billion and Kshs.58.13 billion floated in March 2025, October 2025 and February 2026, respectively. Domestic debt recorded 16 per cent growth, attributable to increased borrowing through Treasury bills and bonds in the domestic market. Total expenditure on public debt in FY 2025/26 amounted to Kshs.1.77 trillion, representing 85 per cent of the approved estimates, compared to Kshs.1.59 trillion (91 per cent) recorded in FY 2024/25. The increase is mainly attributed to growth in principal payments on external debt from Kshs.332.67 billion in FY 2024/25 to Kshs.504.35 billion in FY 2025/26 and an increase in interest payments on domestic debt to Kshs.759.20 billion compared with Kshs.678.25 billion paid in FY 2024/25.

As of 30 June 2026, Trade payables stood at Kshs.475.53 billion, comprising Kshs.365.63 billion (77 per cent) for State Corporations (SCs)/ State Owned Enterprises (SOEs)/SAGAs and Kshs.109.90 billion (23

per cent) for Ministries, Departments, and Agencies. Notably, payables for statutory deductions, which are mandatory obligations for Semi-Autonomous Government Agencies, were Kshs.74.57 billion, representing 34 per cent of the total recurrent payables for the SAGAs.

During the year, the Controller of Budget identified Key issues that hindered the timely execution of planned national government activities. They included delays in the adoption of the Electronic Government Procurement System (EGPS), Accumulation of trade payables (pending bills) for National Government entities, an upsurge in the use of Article 223 of the Constitution to access exchequer issues, public debt growth in both stock and expenditure, a delay in implementation of the Equalization Fund and a disconnect in end-of-year cut-off procedures and practice.

Further, a Monitoring and Evaluation exercise performed by the Controller of Budget during the financial year identifies the following key challenges; inadequate budgeting for ongoing contractual obligations, commencement of projects without approved budgets, weak reporting mechanisms on Development Partner projects with AiA arrangements, failure to utilise the PIMS software to manage projects and inadequate budget for costs associated with each project such as utility relocation and land acquisition.

To address the challenges, the Controller of Budget recommended strengthening user capacity through targeted training focused on change management and supplier sensitisation to improve implementation of the EGP system and enhance procurement efficiency. Further, verified pending bills should be settled on a First-In-First-Out basis and should be adequately budgeted for in FY 2026/27 and in the medium-term budget framework in line with Regulation 56(2b) of the Public Finance Management (National Government) Regulations 2015.

To address reliance on Article 223 of the Constitution to access the exchequer, there is a need to adhere to Public Finance Management Laws and Regulations governing the criteria for funding under Article 223 of the Constitution. This will enhance budget credibility.

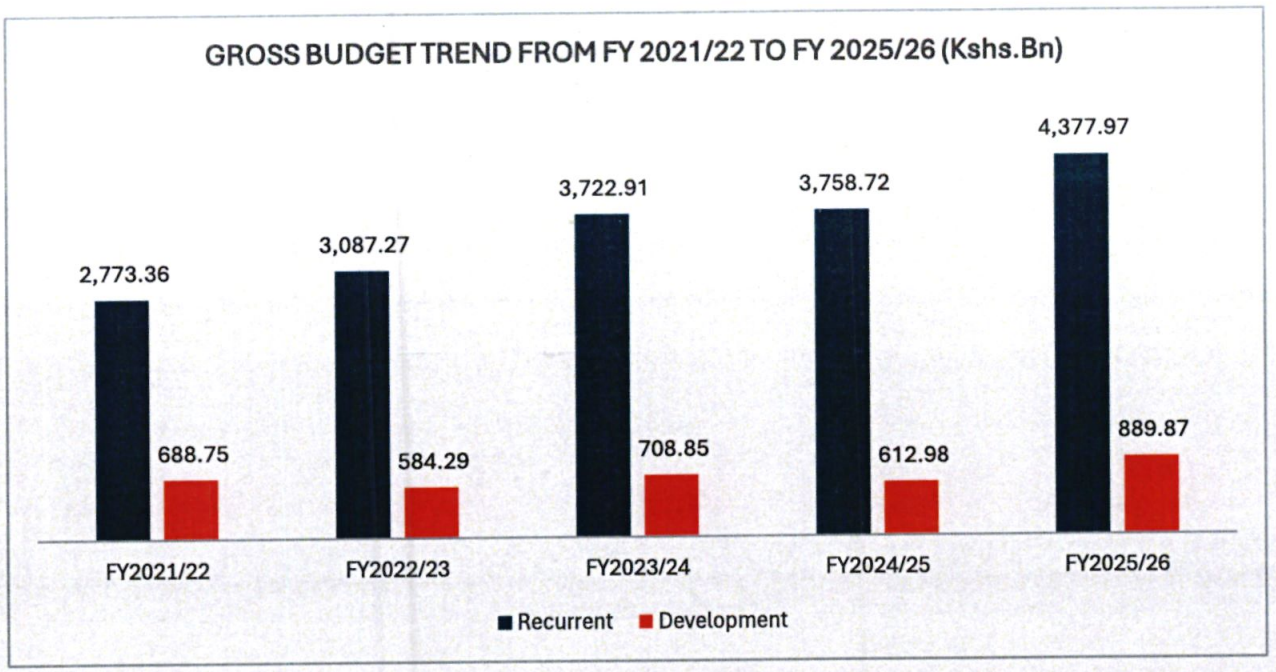
On public debt management, the National Treasury should strengthen and operationalise the debt-reduction strategies by accelerating fiscal consolidation through the progressive reduction of the fiscal deficit, ensuring that annual borrowing requirements are consistent with the targeted debt trajectory and strengthening domestic revenue mobilisation to address persistent revenue shortfalls.

The Equalisation Fund Administrator should identify the factors that contributed to the delay in utilising the allocated funds and develop an implementation plan to address the bottlenecks. To adhere to the end-of-year cut-off, public entities should strictly comply with the existing statutory year-end cut-off requirements while recognising liabilities in accordance with IPSAS-accrual framework to strengthen commitment management and enhance transparency in financial reporting.

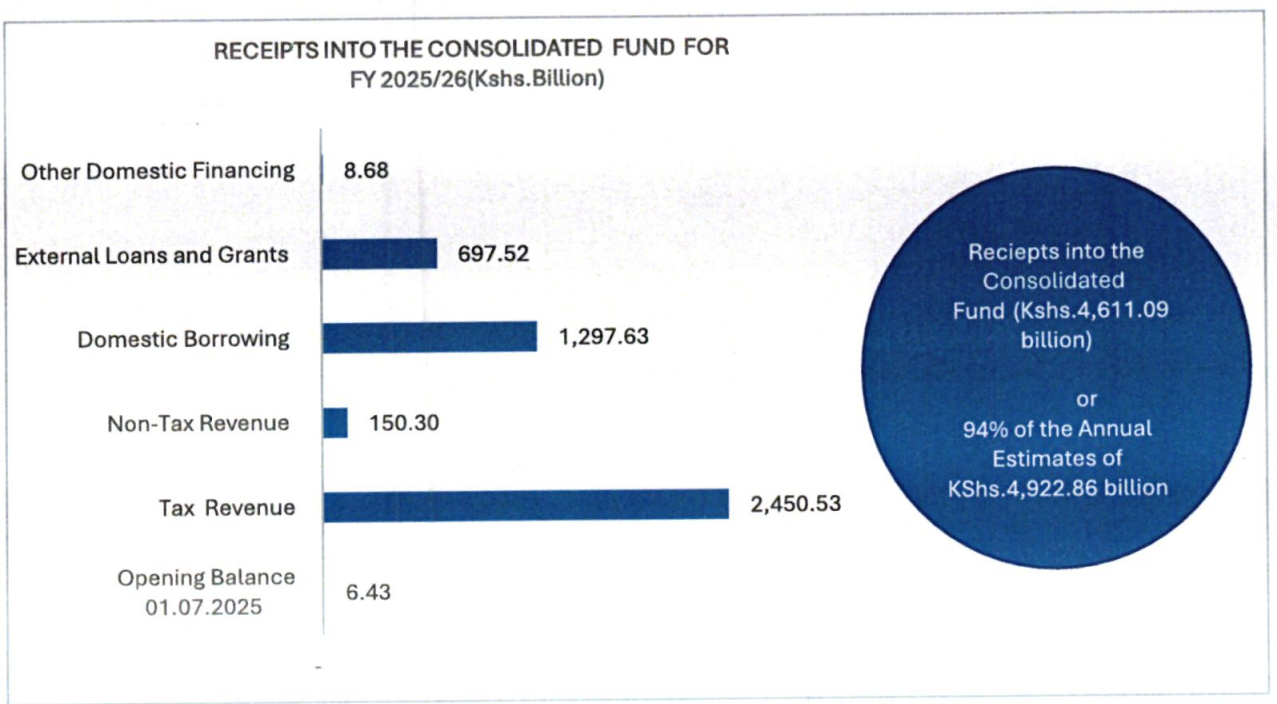
To address the challenges identified during the Monitoring and Evaluation exercise, the National Government should also ensure adequate budget for ongoing contractual obligations, commence projects only when they have approved budgets, strengthen reporting mechanisms on Development Partner projects with AiA arrangements, utilize the PIMS software to manage projects and ensure adequate budget for costs associated with each project such as utility relocation and land acquisition.

These findings highlight the importance of continuous monitoring of budget implementation, timely identification of emerging risks and follow-up on corrective measures. This calls for collaborative effort by the parent State Departments and Accounting Officers of the Semi-Autonomous Government Agencies to implement the recommendations provided for each issue and improve budget implementation in liaison with the National Treasury.

# KEY HIGHLIGHTS

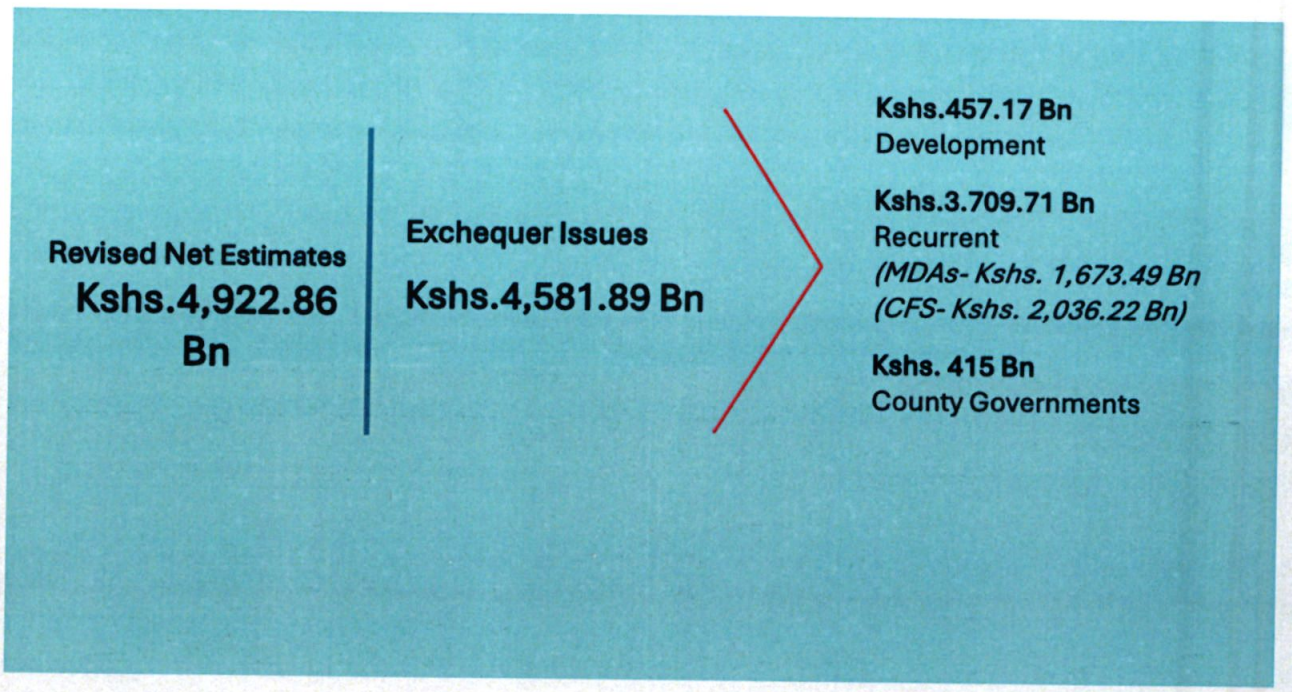



***Source:** National Treasury Budget Books*



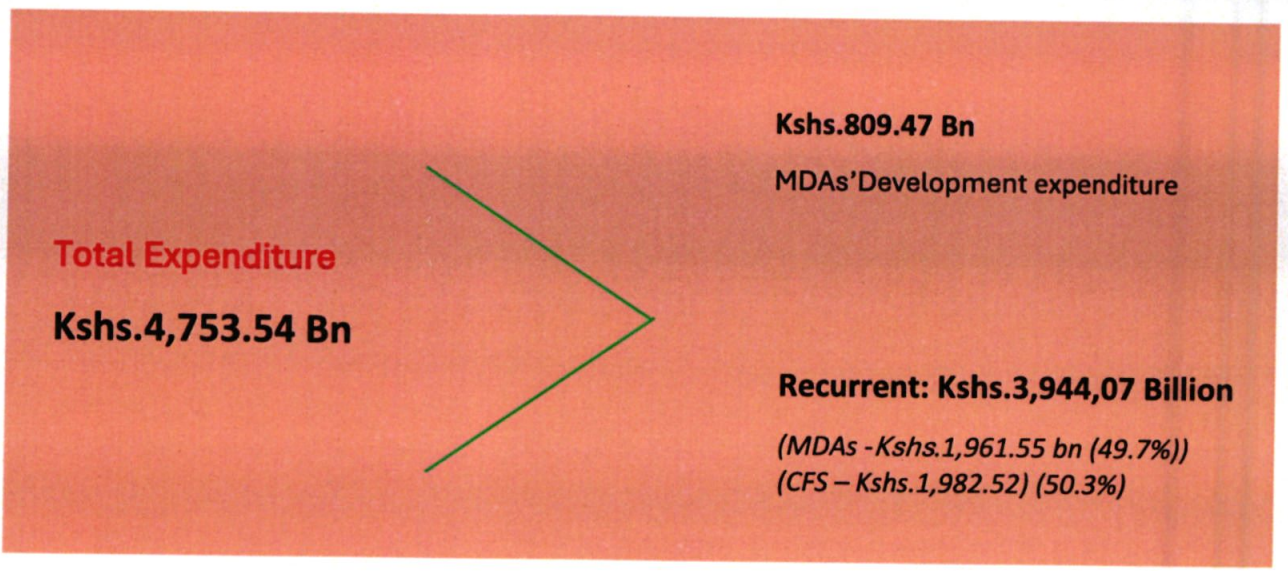

***Source:** National Treasury*

## EXCHEQUER ISSUES APPROVED FROM THE CONSOLIDATED FUND IN FY 2025/26



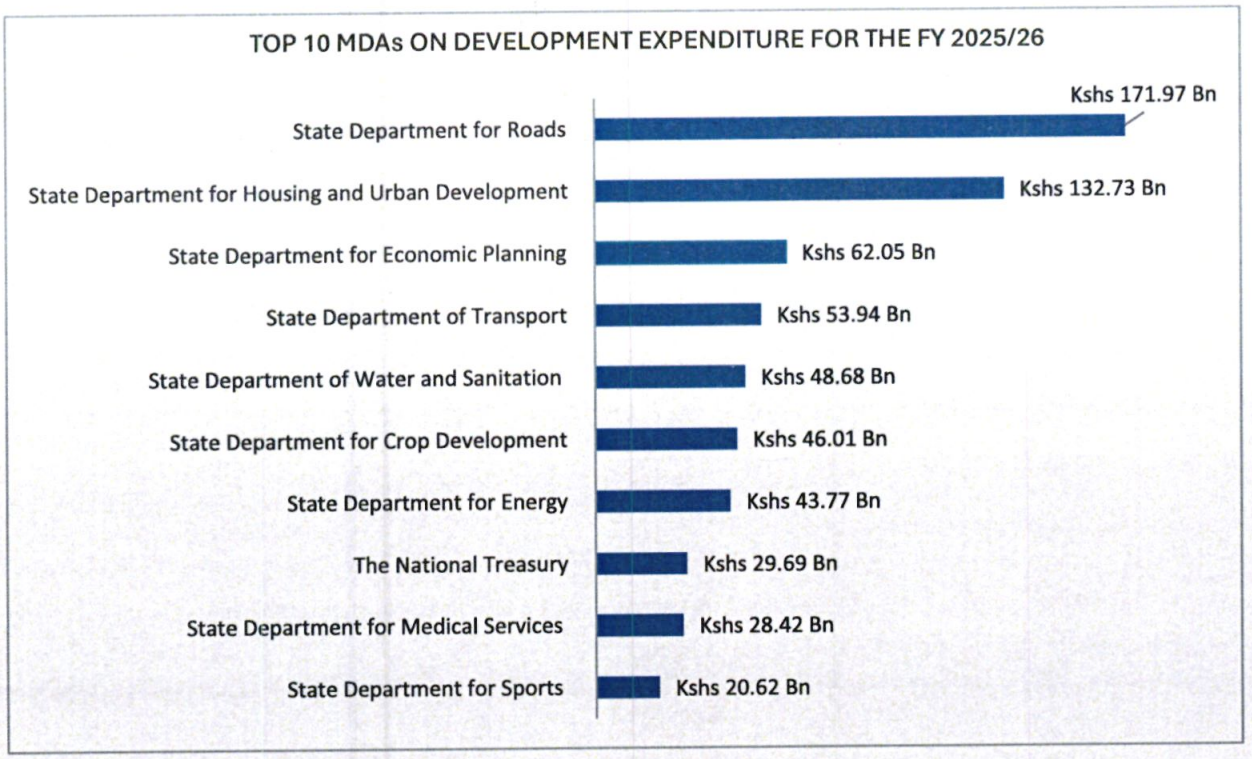

***Source:*** *National Treasury*

## NATIONAL GOVERNMENT GROSS EXPENDITURE FOR FY 2025/26

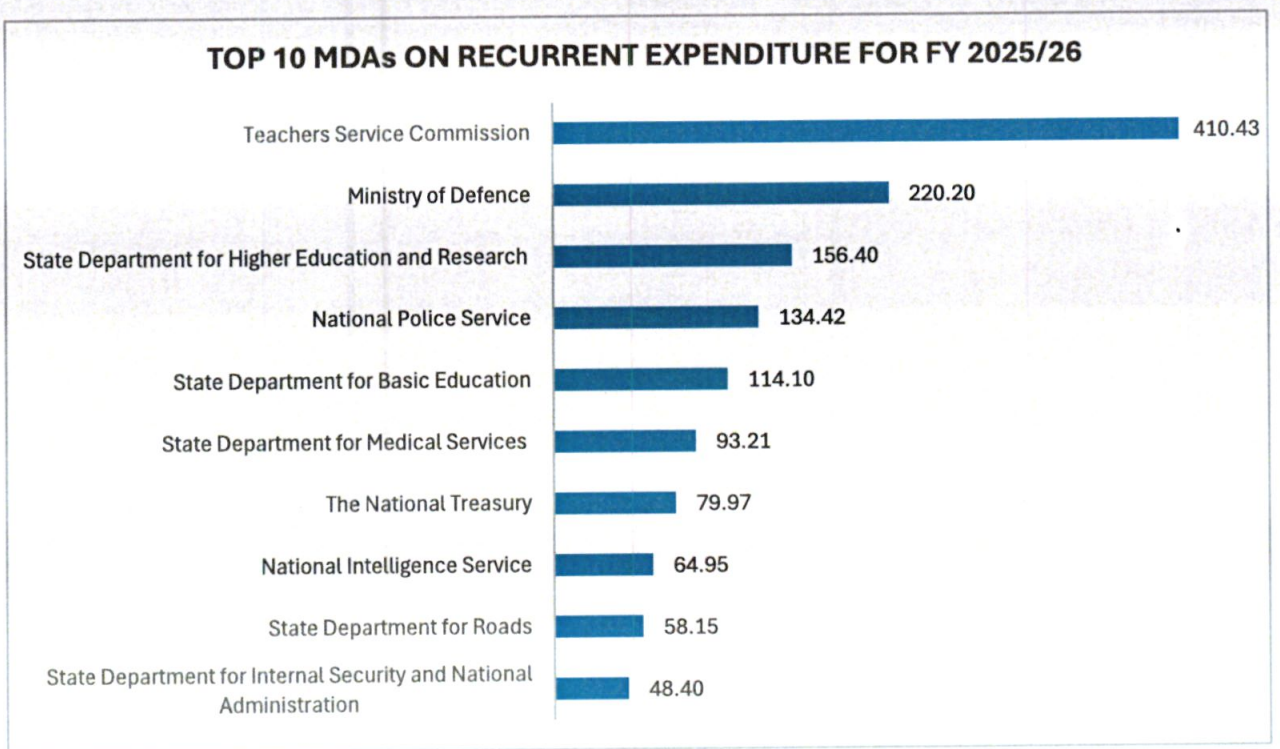



***Source:*** *Ministries, Departments and Agencies*

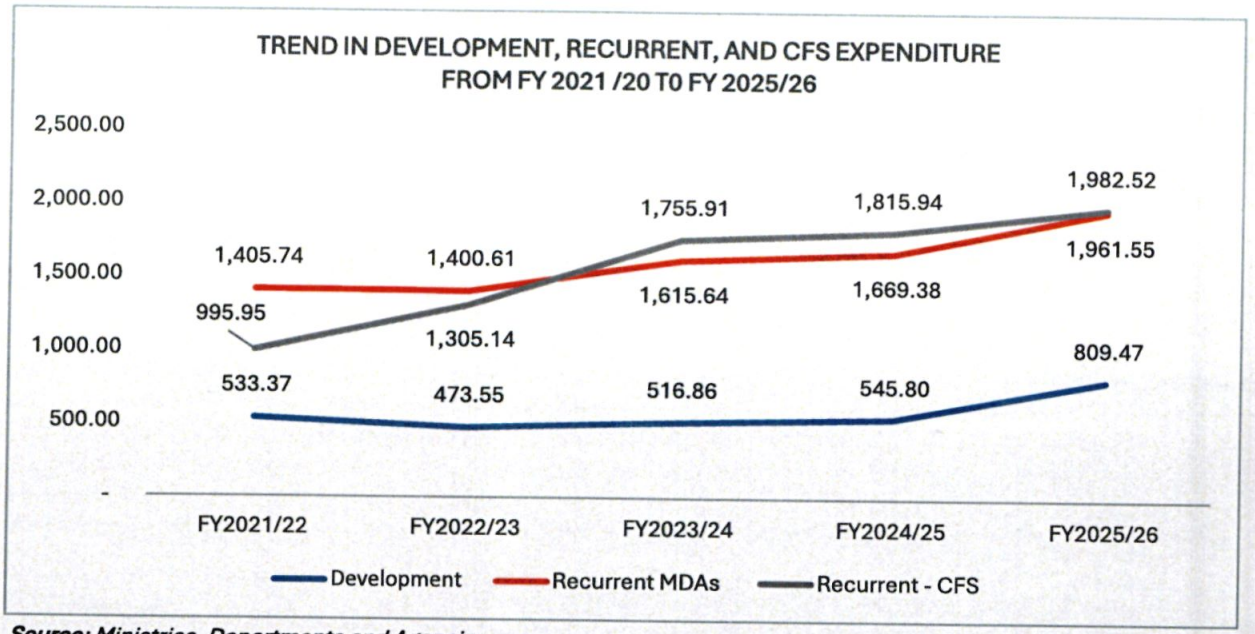
*Expenditure exceeds the amount issued by the Exchequer from the Consolidated Fund, due to Appropriations-in-Aid by MDAs (Recurrent - Kshs.256.02 billion and Developement - Kshs.303.28 billion, as reported by MDAs)*



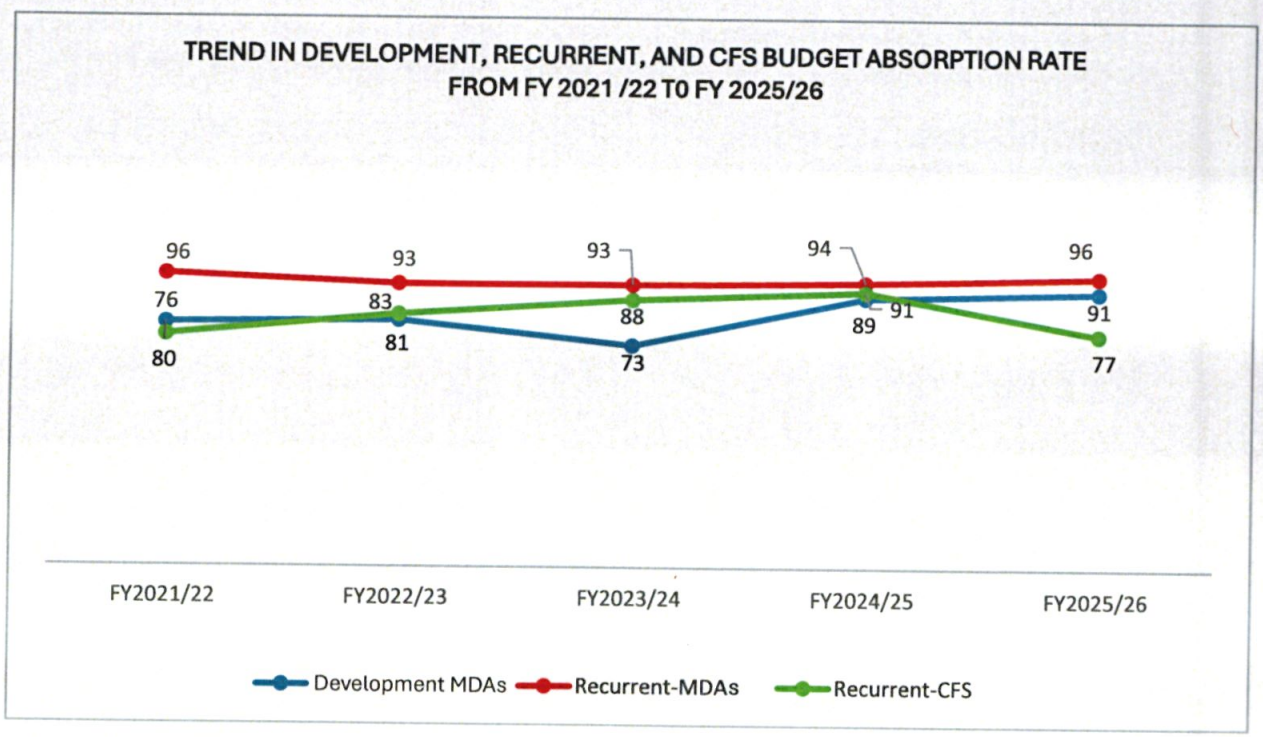

***Source:** Ministries, Departments and Agencies*



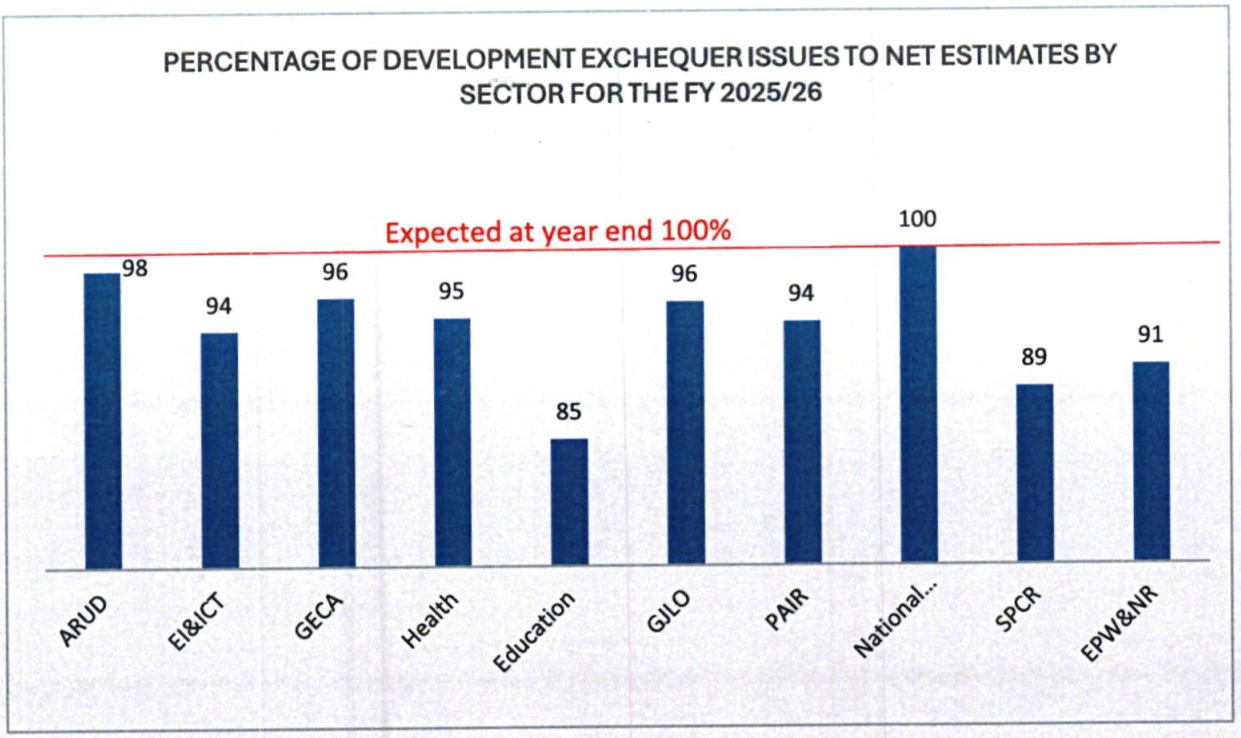

***Source:** Ministries, Departments and Agencies*



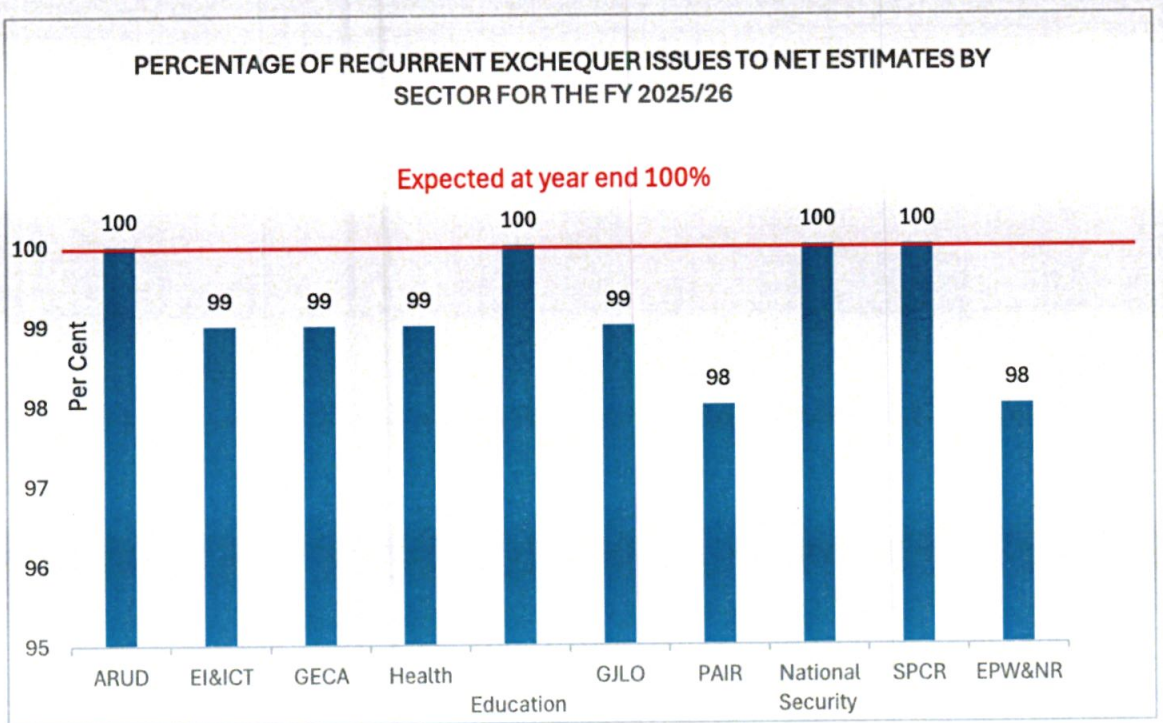

***Source:** Ministries, Departments and Agencies*



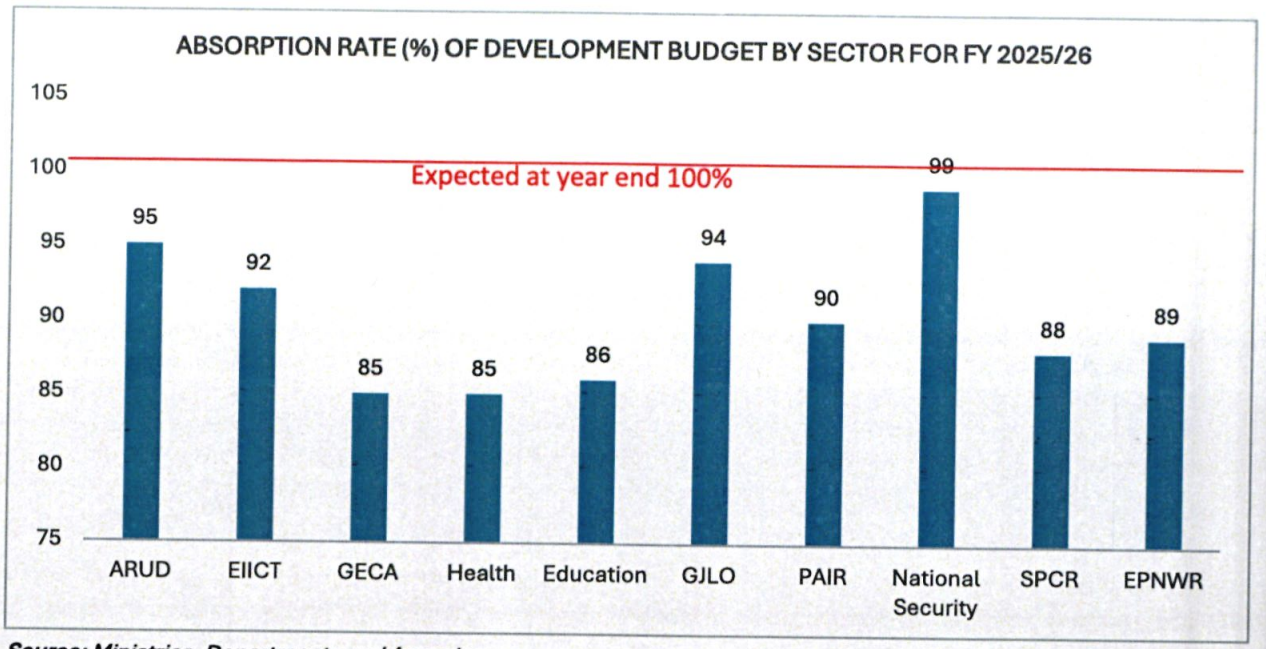

***Source:** Ministries, Departments and Agencies*



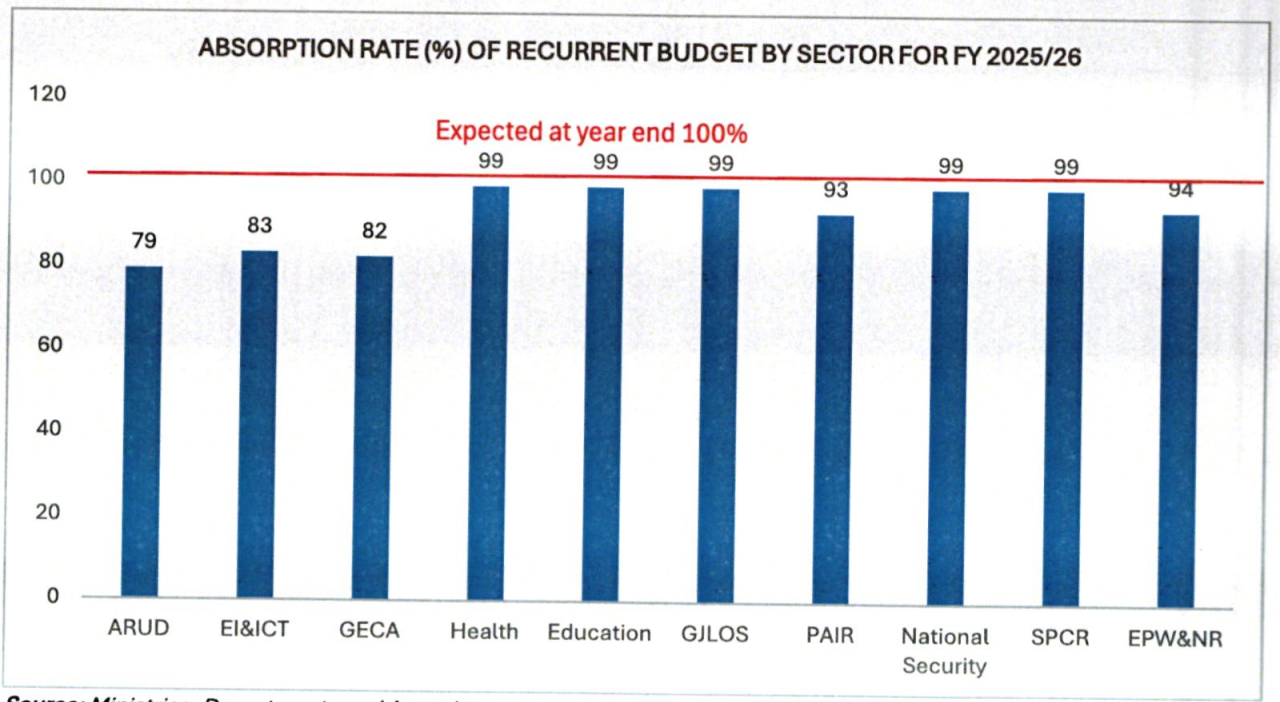

***Source:*** *Ministries, Departments and Agencies*



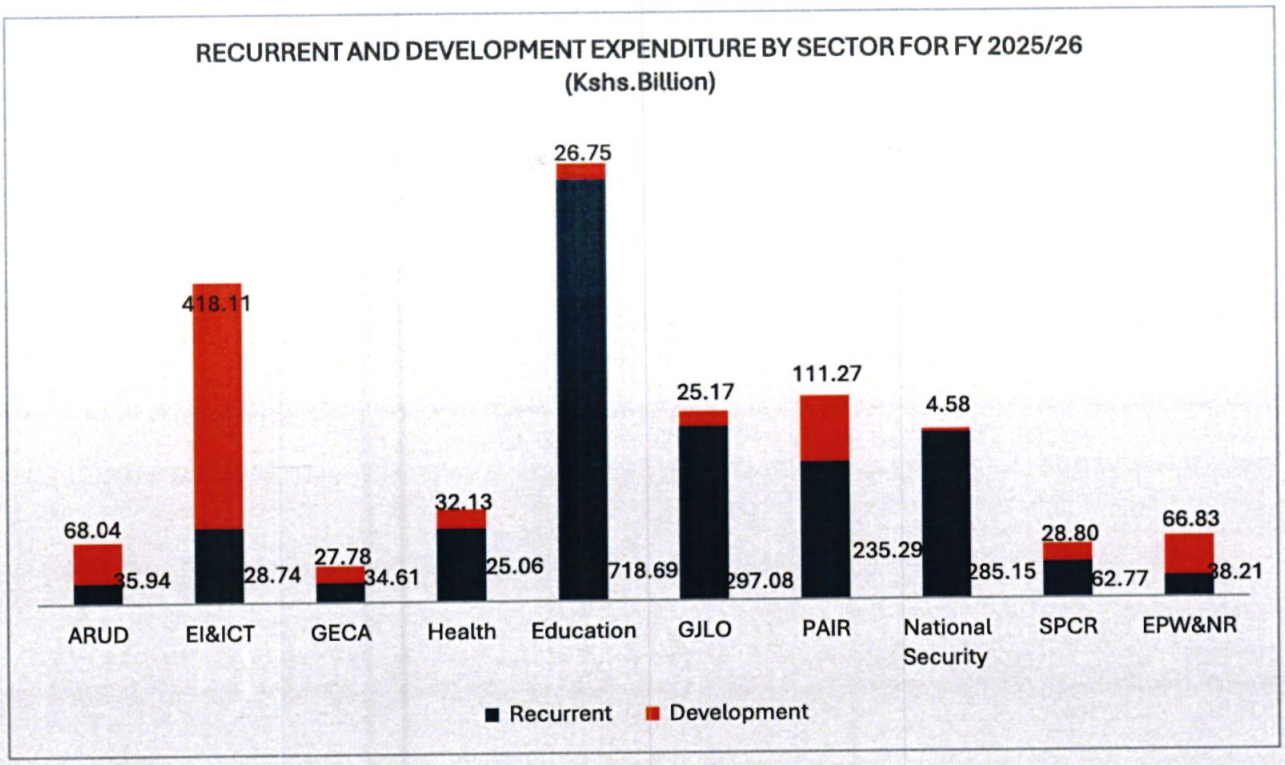

***Source:****Ministries, Departments and Agencies*




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




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

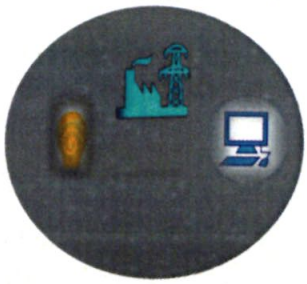



***Source:** Ministries, Departments and Agencies*

## FY 2025/26 GROSS BUDGET BY SECTORS (REVISED)



Agriculture, Rural & Urban Development ***Kshs.117.41 Bn***



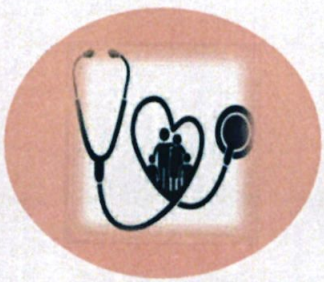
Energy, Infrastructure & ICT ***Kshs. 608.17 Bn***



Public Administration and International Relations ***Kshs.377.50 Bn***




General Economics & Commercial Affairs **Kshs.74.94** Bn



Health ***Kshs.164.92 Bn***



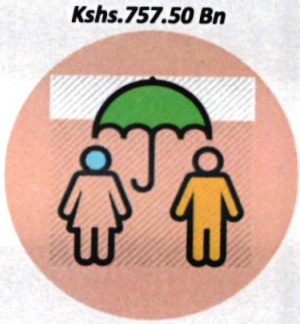
Education ***Kshs.757.50 Bn***



National Security ***Kshs.291.40 Bn***



Governance, Justice, Law & Order ***Kshs.328.21Bn***



Social Protection, Culture & Recreation – ***Kshs.96.35 Bn***



Environmental Protection, Water & Natural Resources – ***Kshs. 115.35 Bn***

# 1. INTRODUCTION

Public Finance is anchored in Chapter 12 of the Constitution. Article 201 of the Constitution outlines the principles of public finance, including openness, accountability, public participation, equity, prudence, and the responsible use of public resources. The principles require that public resources be managed responsibly to promote an equitable society, with clear fiscal reporting and accountability.

It is on this grounds that Article 228(6) of the Constitution 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 every four months. In this regard, this Annual Budget Implementation Review Report complies with the constitutional reporting requirements by providing a comprehensive assessment of the National Government's overall budget performance in FY 2025/26.

The report is prepared in line with Section 9(2) of the Controller of Budget Act, Cap 429, which outlines budget execution, financial and non-financial performance, revenue collection, and expenditure. The report is based on submissions by Ministries, Departments and Agencies, the National Treasury and reports generated from the Integrated Financial Management Information System (IFMIS). It presents an independent analysis of budget implementation and presented in seven chapters. Chapter one is the introduction. Chapter two presents the receipts into the Consolidated Fund and Exchequer issues to Ministries, Departments and Agencies, Consolidated Fund Services and the County Revenue Funds for the forty-seven counties. Performance of Exchequer issues is expressed as a percentage of the annual net estimates.

Chapter Three presents a summary of the national government budget implementation in FY 2025/26, performance of the Consolidated Fund Services, Ministerial expenditure by economic classification and the status of Trade payables (pending bills). Chapter Four presents the budget performance for the MDAs clustered into ten Sectors. The Sectors are classified in accordance with the United Nations Classification of Functions of Government, which is designed to support fiscal analysis by breaking down government fiscal statistics for comparability. Some Sectors recorded additional MDAs due to Executive Order No.1 of 2025, which repealed Executive Order No. 2 of 2023 and dissolved the State Department for Performance and Delivery Management. The additional seven include the State Departments for National Government Coordination, Science, Research and Innovation, Public Investments and Assets Management, Special Programmes, Aviation and Aerospace Development, Children Services and Justice, Human Rights and Constitutional Affairs. Their mandates are detailed in their respective sectors.

Chapter Five presents the key issues identified by the Controller of Budget as hindering effective budget implementation and provides recommendations to address them. Chapter Six presents findings for monitoring and evaluation exercises of budget implementation of selected State Departments in FY 2025/26 and Chapter Seven is the conclusion.

Annexes support the chapters. Annex I shows major foreign currency exchange rates to the Kenya Shilling, Annex II presents Exchequer issues under Article 223 of the Constitution, Annex III details the

MDAs' Recurrent Performance by Economic Classification, Annex IV presents MDAs Development Expenditure, Annex V shows Current transfer to SAGAs, Annex VI shows Capital Transfers, Annex VII and VIII show MDAs' and State Corporations/State Owned Enterprises/SAGAs Trade Payables (over 365 days), Annexes IX, X and XI show Sectors'development and recurrent expenditure and total expenditure respectively.

# 2. ANALYSIS OF RECEIPTS AND EXCHEQUER ISSUES

## 2.1. Introduction

This chapter presents receipts into the Consolidated Fund and exchequer releases by the National Treasury for the FY 2025/26 budget implementation. The funds released were used to finance Consolidated Fund Services, ministerial development expenditure, ministerial recurrent expenditure, and transfers to the forty-seven counties as the equitable share of revenue raised nationally under the County Allocation of Revenue Act, 2025.

## 2.2. Revenue Estimates and Receipts into the Consolidated Fund

The Consolidated Fund is established under Article 206 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, excluding monies reasonably exempted by an Act of Parliament and payable into other public funds established for a specific purpose, or retained by the State organ that received it to defray its expenses. At the beginning of FY 2023/24, the government directed that all fees collected by national government entities for services be deposited into the e-Citizen account under the Paybill number 222222.

To finance the budget, the government, through the National Treasury, targeted various revenue sources. The sources included Tax Revenue (Kshs.2.46 trillion), Non-Tax Revenue (Kshs.183.21 billion), Domestic borrowing (Kshs.1.44 trillion - comprising net domestic borrowing of Kshs.994.82 billion and internal debt redemption/roll-over of Kshs.445.65 billion), External Loans and Grants (Kshs.830.97 billion), and other domestic financing (Kshs.10.80 billion). The Government also targeted to raise Kshs.760.53 billion from Appropriations in Aid (A-I-A) comprising Kshs.357.56 billion recurrent A-I-A and Kshs.402.97 billion development A-I-A.

### 2.2.1 Receipts into the Consolidated Fund

In FY 2025/26, receipts into the Consolidated Fund amounted to Kshs.4.61 trillion, representing 94 per cent of the annual net target, an increase from Kshs.3.99 trillion (75 per cent of the annual net target) recorded in FY 2024/25. The receipts comprised the balance from the previous financial year (FY 2024/25), 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 in FY 2025/26.

**Table 2.1: Statement of Receipts into the Consolidated Fund**

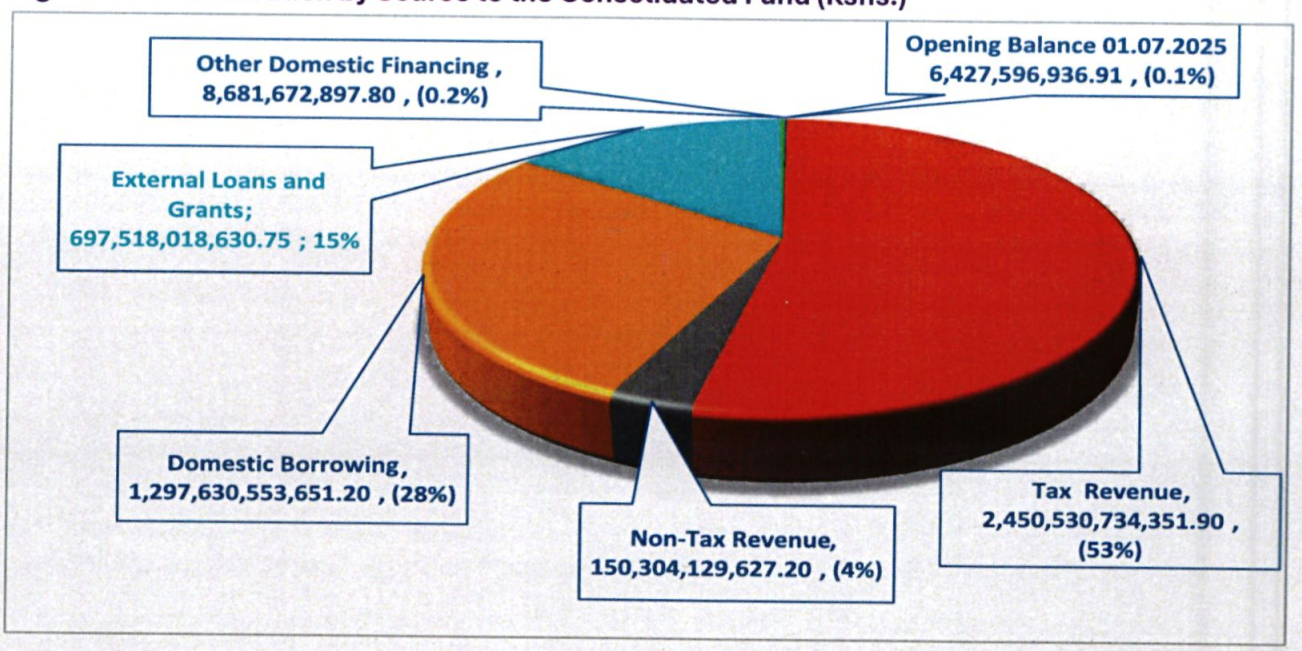
| Receipts Category | Revised Estimates FY 2025/26 (Kshs.) | Receipts as of 30 June 2026 (Kshs.) | Performance Against Annual Target (%) | *Contribution by Category (%)* | *Receipts as of 30 June 2025 (Kshs.)* | Change over Receipts as of 30 June 2026 | Movement in (%) |
|---|---|---|---|---|---|---|---|
| Opening Balance 01.07.2024 | | 6,427,596,936.91 | | | 1,165,472,645.45 | 5,262,124,291.46 | |
| Tax Revenue | 2,457,405,667,849.89 | 2,450,530,734,351.90 | 99.7 | 53 | 2,257,811,663,463.60 | 192,719,070,888.30 | 9 |
| Non-Tax Revenue | 183,211,334,082.98 | 150,304,129,627.20 | 82.0 | 3 | 171,137,113,669.91 | (20,832,984,042.71) | -12 |
| Domestic Borrowing | 1,440,476,473,074.73 | 1,297,630,553,651.20 | 90.1 | 28 | 1,077,537,073,636.15 | 220,093,480,015.05 | 20 |
| External Loans and Grants | 830,972,253,464.40 | 697,518,018,630.75 | 83.9 | 15 | 481,031,435,587.25 | 216,486,583,043.50 | 45 |
| Other Domestic Financing | 10,795,343,839.00 | 8,681,672,897.80 | 80.4 | 0 | 4,442,840,654.70 | 4,238,832,243.10 | 95 |
| Total | 4,922,861,072,311.00 | 4,611,092,706,095.76* | 93.7 | 100 | 3,993,125,599,657.06 | 617,967,106,438.70 | 15 |

***Source:*** *National Treasury*

**Includes Opening Balance*

Analysis in Table 2.1 shows that receipts into the consolidated fund recorded Kshs.617.97 billion in growth (15 per cent), with domestic borrowing recording the highest absolute figure (Kshs.220.09 billion), implying the government over relied on domestic borrowing for budget support. However, non-tax revenue recorded a 12 per cent decline (Kshs.20.83 billion) compared to FY 2024/25 receipts. Tax revenue accounted for the largest share of receipts, at 53 per cent, as shown in Figure 2.1.

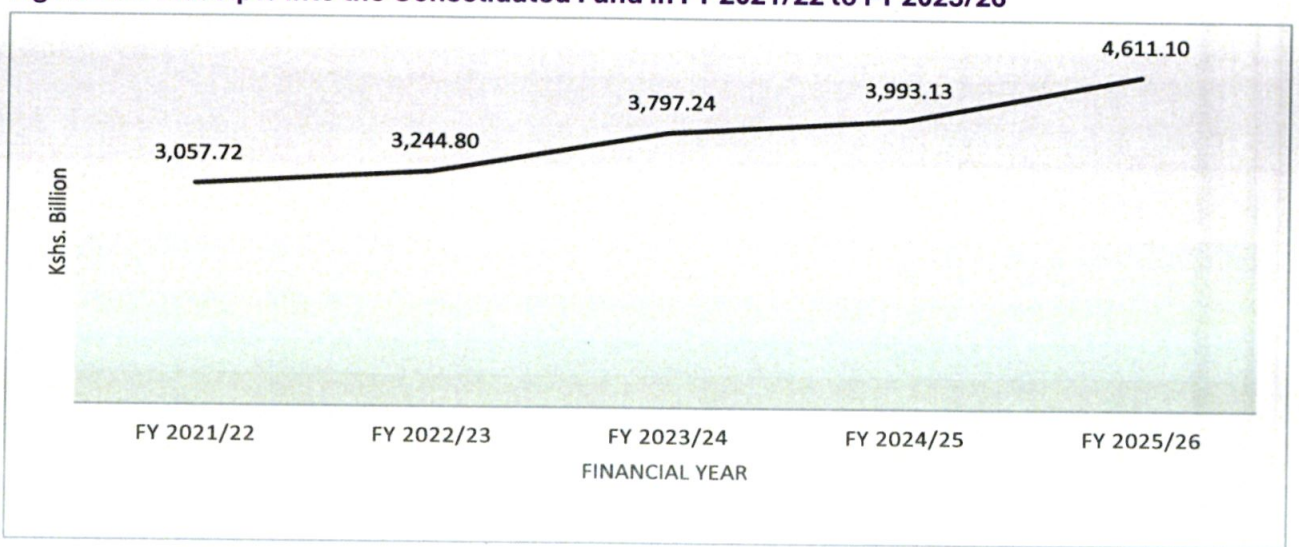
**Figure 2.1: Contribution by Source to the Consolidated Fund (Kshs.)**




***Source:*** *National Treasury*

Figure 2.2 shows the trend of receipts into the Consolidated Fund from FY 2021/2022 to FY 2025/26.

**Figure 2.2: Receipts into the Consolidated Fund in FY 2021/22 to FY 2025/26**




***Source:*** *National Treasury*

Figure 2.2 indicates that receipts into the Consolidated Fund grew by 15 per cent in FY 2025/26 compared with the same period in FY 2024/25. This was attributed to increased External, Domestic borrowing and Other Domestic Financing, which grew by 45 per cent, 24 per cent, and 95 per cent, respectively.

## 2.3. Exchequer Releases

This section presents exchequer issues submitted by the National Treasury and approved for withdrawal from the Consolidated Fund by the Controller of Budget, in FY 2025/26. This is the amount the National Treasury issued from the Consolidated Fund and applies towards supplies granted for the service during the financial year to support budget expenditure, excluding Appropriations in Aid.

In FY 2025/26, net exchequer issues by National Treasury to National and County governments amounted to Kshs.4.58 trillion (93 per cent) of the annual net estimates, compared to Kshs.3.99 trillion (95 per cent) issued in FY 2024/25. Table 2.2 shows exchequer issues by the National Treasury in FY 2025/26

**Table 2.2: Summarises exchequer issues by the National Treasury in FY 2025/26.**

| Vote | FY 2025/26 | | | | FY 2024/25 | | | |
|---|---|---|---|---|---|---|---|---|
| | Revised Net Estimates (Kshs. Bn) | Exchequer Issues (Kshs. Bn) | % of Exch. Issues to Revised Net Estimates | % of Exchequer issues to total Issues | Revised Net Estimates (Kshs. Bn) | Exchequer Issues (Kshs. Bn) | % of Exch. Issues to Revised Net Estimates | % of Exchequer issues to Total Issues |
| Recurrent | 4,020.40 | 3,709.72 | 92 | 81 | 3,437.35 | 3,233.36 | 94 | 81 |
| *: MDAs* | 1,684.32 | 1,673.49 | 99 | 37 | 1,448.60 | 1,442.66 | 100 | 36 |
| *: CFS* | 2,336.08 | 2,036.22 | 87 | 44 | 1,988.75 | 1,790.70 | 90 | 45 |
| Development (MDAs) | 487.46 | 457.17 | 94 | 10 | 351.34 | 335.08 | 95 | 8 |
| **Sub-Total** | 4,507.86 | 4,166.89 | 92 | 91 | 3,788.69 | 3,568.44 | 94 | 90 |
| County Governments* | 415.00 | 415.00 | 100 | 9 | 418.26 | 418.26 | 100 | 10 |
| Total | 4,922.86 | 4,581.89 | 93 | 100 | 4,206.95 | 3,986.70 | 95 | 100 |

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

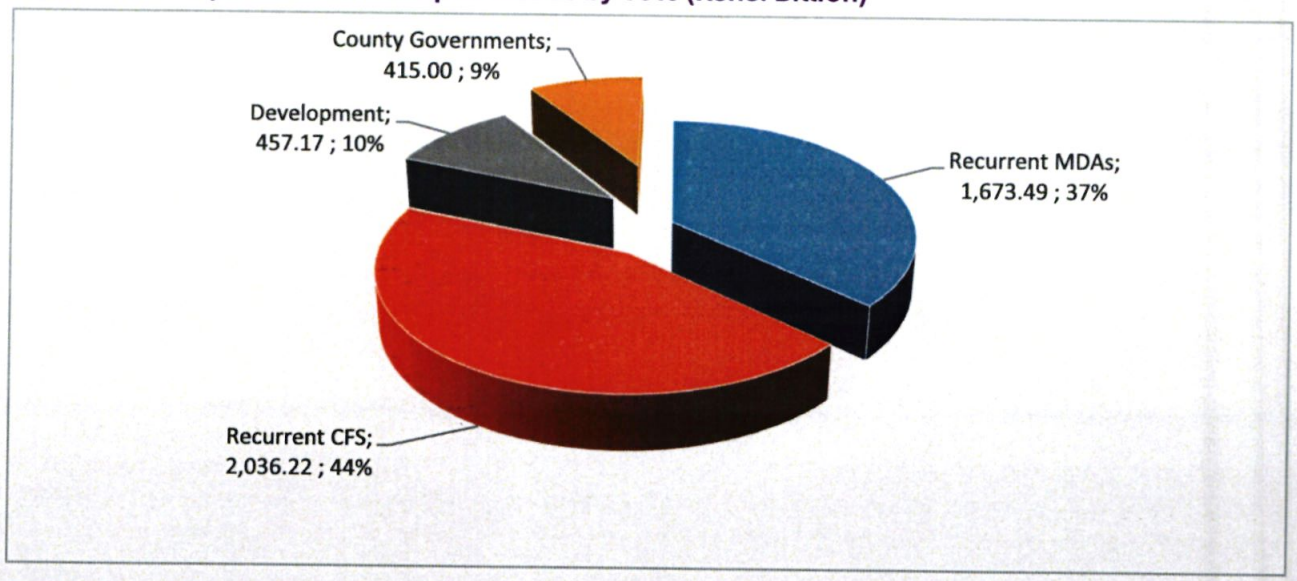
**** Equitable Shareable Revenue***

Table 2.2 shows that the County Governments' vote recorded the highest percentage of exchequer issues to net estimates, at 100 per cent, which was 9 per cent of the total exchequer issues and the national government recorded 92 per cent of the annual estimates and 91 per cent of the total exchequer issues. Further analysis shows that the recurrent vote received the highest proportion of total exchequer issues at 81 per cent, comprising CFS at 44 per cent and MDAs recurrent at 37 per cent.

The Consolidated Fund Services, under the recurrent vote received the highest proportion of total exchequer issues; This is attributed to its nature as a first charge on the Consolidated Fund and priority towards payment of public debt, pensions and gratuities and Salaries, Allowances to Constitutional Office holders and miscellaneous services.

Figure 2.3 illustrates the proportion of exchequer issues by votes in FY 2025/26.

**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 United Nations Developed Framework on 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 (ARUD), (ii) Education (iii) Energy, Infrastructure, and Information Communications Technology (EIICT), (iv) Environment Protection, Water and Natural Resources (EPWNR) (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) and (x) Social Protection, Culture and Recreation (SPCR).

In FY 2025/26, exchequer issues to the ten sectors (MDAs) amounted to Kshs.2.13 trillion, representing 98 per cent of the revised gross annual net estimates of Kshs.2.17 trillion, compared to 99 per cent (Kshs.1.78 trillion) recorded in FY 2024/25. Table 2.3 summarises the sector's exchequer issues in FY 2025/26.

**Table 2.3: Exchequer Issues by Sector**

| Sector | FY 2025/26 | | | FY 2024/25 | | |
|---|---|---|---|---|---|---|
| | Revised Net Estimates (Kshs. Bn) | Exchequer Issues (Kshs. Bn) | Exchequer Issues as % of Revised Net Estimates | Revised Net Estimates (Kshs. Bn) | Exchequer Issues (Kshs. Bn) | Exchequer Issues as % of Revised Net Estimates |
| ARUD | 87.41 | 86.28 | 99 | 59.28 | 57.77 | 97 |
| EIICT | 165.77 | 155.95 | 94 | 118.37 | 115.54 | 98 |
| GECA | 51.64 | 50.28 | 97 | 41.21 | 40.50 | 98 |
| Health | 114.95 | 112.66 | 98 | 93.86 | 90.36 | 96 |

| Sector | FY 2025/26 | | | FY 2024/25 | | |
|---|---|---|---|---|---|---|
| | Revised Net Estimates (Kshs. Bn) | Exchequer Issues (Kshs. Bn) | Exchequer Issues as % of Revised Net Estimates | Revised Net Estimates (Kshs. Bn) | Exchequer Issues (Kshs. Bn) | Exchequer Issues as % of Revised Net Estimates |
| Education | 671.35 | 666.68 | 99 | 606.06 | 602.44 | 99 |
| GJLO | 308.88 | 305.05 | 99 | 249.17 | 248.14 | 100 |
| PAIR | 349.63 | 338.44 | 97 | 288.85 | 283.32 | 98 |
| National Security | 279.94 | 279.80 | 100 | 230.87 | 230.81 | 100 |
| SPCR | 68.26 | 67.08 | 98 | 62.87 | 62.33 | 99 |
| EPWNR | 73.95 | 68.45 | 93 | 49.41 | 46.54 | 94 |
| Total | 2,171.78 | 2,130.66 | 98 | 1,799.93 | 1,777.74 | 99 |

***Source:*** *National Treasury*

The National Security Sector received the highest proportion of exchequer issues relative to revised net estimates, at 100 per cent, attributed to the prioritisation of national security operations and the timely release of funds to support critical security functions. On the other hand, EPWNR received the lowest proportion of exchequer issues to revised net estimates at 93 per cent.

### 2.4.1 Ministerial Development Exchequer Issues by Sector

In FY 2025/26, Net Ministerial allocation to the development budget was Kshs.487.46 billion, representing 22 per cent of the net ministerial budget of Kshs.2.17 trillion, compared to Kshs.351.34 billion allocated in FY 2024/25. Further analysis shows that the development gross ministerial expenditure allocation (Kshs. 899.87 billion) was 17 per cent of the gross national budget of Kshs.5.27 trillion. Table 2.4 shows sectoral development, revised net estimates, and exchequer issues in FY 2025/26.

**Table 2.4: Sectoral Development Net Estimates and Exchequer Issues**

| Sector | FY 2025/26 | | | FY 2024/25 | | |
|---|---|---|---|---|---|---|
| | 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 | 65.64 | 64.57 | 98 | 40.10 | 38.62 | 96 |
| EIICT | 148.87 | 139.30 | 94 | 102.01 | 99.23 | 97 |
| GECA | 26.82 | 25.79 | 96 | 16.64 | 16.04 | 96 |
| Health | 24.56 | 23.25 | 95 | 23.69 | 20.43 | 86 |
| Education | 25.11 | 21.35 | 85 | 20.80 | 17.95 | 86 |
| GJLO | 13.71 | 13.14 | 96 | 5.82 | 5.69 | 98 |
| PAIR | 116.45 | 109.69 | 94 | 103.29 | 101.17 | 98 |
| National Security | 1.00 | 1.00 | 100 | - | - | - |
| SPCR | 9.20 | 8.18 | 89 | 6.27 | 5.98 | 95 |

| Sector | FY 2025/26 | | | FY 2024/25 | | |
|---|---|---|---|---|---|---|
| | 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 |
| EPWNR | 56.11 | 50.90 | 91 | 32.71 | 29.97 | 92 |
| **Total** | **487.46** | **457.17** | **94** | **351.34** | **335.08** | **95** |

***Source**: National Treasury*

Total development exchequer issues in FY 2025/26 stood at Kshs.457.17 billion, representing 94 per cent of the annual net estimates, compared to 95 per cent (Kshs.335.08 billion) in FY 2024/25. Analysis of exchequer issues towards ministerial development expenditure by sector shows that the National Security Sector recorded the highest proportion of exchequer issues to net estimates at 100 per cent, due to the prioritisation of national security operations and the timely release of funds to support critical security functions. In comparison, the Education Sector received the lowest at 85 per cent. Table 2.5 presents development issues for the MDAs across the ten sectors during FY 2025/26.

**Table 2.5: Ministerial Development Exchequer Issues to MDAs by Sectors**

| Sector Name and Respective Vote | Revised Budget Estimates II (Kshs. Billion) | Exchequer Issues (Kshs. Billion) | Exchequer Issues to Revised Estimates (%) |
|---|---|---|---|
| **Agriculture, Rural and Urban Development** | | | |
| State Department for Lands and Physical Planning | 6.51 | 6.51 | 100 |
| State Department for Livestock Development | 6.28 | 6.00 | 96 |
| State Department for Agriculture | 45.90 | 45.65 | 99 |
| State Department for the Blue Economy and Fisheries | 6.40 | 5.86 | 92 |
| National Land Commission | 0.56 | 0.56 | 100 |
| **Sub-Total** | **65.64** | **64.57** | 98 |
| **Energy, Infrastructure and Information Communication Technology** | | | |
| State Department for Roads | 92.84 | 92.33 | 99 |
| State Department of Transport | 5.36 | 5.20 | 97 |
| State Department for Shipping and Maritime Affairs | 57 | 0.56 | 100 |
| State Department for Housing and Urban Development | 18.15 | 11.94 | 66 |
| State Department for Public Works | 0.76 | 0.74 | 97 |
| State Department for Aviation and Aerospace Development | 0.65 | 0.65 | 100 |
| State Department for Information Communications Technology & Digital Economy | 5.24 | 4.82 | 92 |
| State Department for Broadcasting & Telecommunications | 0.33 | 0.32 | 98 |
| State Department for Energy | 24.88 | 22.70 | 91 |
| State Department for Petroleum | 0.10 | 0.05 | 46 |
| **Sub-Total** | **148.87** | **139.30** | **94** |
| **General Economics and Commercial Affairs** | | | |

| Sector Name and Respective Vote | Revised Budget Estimates II (Kshs. Billion) | Exchequer Issues (Kshs. Billion) | Exchequer Issues to Revised Estimates (%) |
|---|---|---|---|
| State Department for Trade | 0.30 | 0.30 | 100 |
| State Department for the ASALs and Regional Development | 4.70 | 4.41 | 94 |
| State Department for Industry | 5.69 | 5.68 | 100 |
| State Department for Micro, Small and Medium Enterprises Development | 9.84 | 9.17 | 93 |
| State Department for Investment Promotion | 2.91 | 2.89 | 99 |
| State Department for Cooperatives | 3.37 | 3.35 | 99 |
| **Sub-Total** | **26.82** | **25.79** | **96** |
| **Health** | | | |
| State Department for Medical Services | 20.41 | 19.60 | 96 |
| State Department for Public Health and Professional Standards | 4.15 | 3.64 | 88 |
| **Sub-Total** | **24.56** | **23.25** | **95** |
| **Education** | | | |
| State Department for Vocational and Technical Training | 2.45 | 2.30 | 94 |
| State Department for Higher Education and Research | 4.95 | 4.83 | 98 |
| State Department for Basic Education | 17.03 | 13.83 | 81 |
| Teachers Service Commission | 0.67 | 0.39 | 59 |
| **Sub-Total** | **25.11** | **21.35** | **85** |
| **Governance, Justice, Law and Order** | | | |
| State Department for Correctional Services | 0.33 | 0.32 | 97 |
| State Department for Immigration and Citizen Services | 2.37 | 2.07 | 87 |
| National Police Service | 1.21 | 1.20 | 99 |
| State Department for Internal Security and National Administration | 8.04 | 8.04 | 100 |
| The State Law Office | 0.30 | 0.29 | 96 |
| The Judiciary | 0.97 | 0.81 | 84 |
| Ethics and Anti-Corruption Commission | 0.18 | 0.12 | 68 |
| Office of the Director of Public Prosecutions | 0.29 | 0.26 | 92 |
| Independent Electoral and Boundaries Commission | 0.03 | 0.03 | 100 |
| **Sub-Total** | **13.71** | **13.14** | **96** |
| **Public Administration and International Relations** | | | |
| The Executive Office of the President | 1.34 | 1.34 | 100 |
| Office of the Deputy President | 0.10 | 0.10 | 100 |
| State House | 1.29 | 1.27 | 98 |
| State Department for National Government Coordination | 0.02 | 0.02 | 97 |
| State Department for Devolution | 14.18 | 9.76 | 69 |
| State Department for Special Programmes | 0.17 | 0.17 | 100 |

| Sector Name and Respective Vote | Revised Budget Estimates II (Kshs. Billion) | Exchequer Issues (Kshs. Billion) | Exchequer Issues to Revised Estimates (%) |
|---|---|---|---|
| State Department for Economic Planning | 62.20 | 62.04 | 100 |
| State Department for Public Investments and Assets Management | 0.74 | 0.70 | 94 |
| State Department for Foreign Affairs | 2.35 | 2.14 | 91 |
| The National Treasury | 30.39 | 28.70 | 94 |
| State Department for Public Service | 1.78 | 1.58 | 89 |
| Parliamentary Joint Services | 1.57 | 1.56 | 99 |
| Auditor General | 0.33 | 0.32 | 96 |
| **Sub-Total** | **116.45** | **109.69** | **94** |
| **National Security** | | | |
| Ministry of Defence | 1.00 | 1.00 | 100 |
| **Sub-Total** | **1.00** | **1.00** | **100** |
| **Social Protection, Culture and Recreation** | | | |
| State Department for Youth Affairs and Creative Economy | 3.03 | 2.46 | 81 |
| State Department for Sports | 0.10 | 0.10 | 100 |
| State Department for Culture and Heritage | 0.21 | 0.20 | 95 |
| State Department for Labour and Skills Development | 0.85 | 0.51 | 59 |
| State Department for Social Protection and Senior Citizen Affairs | 0.21 | 0.19 | 92 |
| State Department for Children Welfare Services | 0.18 | 0.16 | 90 |
| State Department for Gender and Affirmative Action | 4.61 | 4.56 | 99 |
| **Sub-Total** | **9.20** | **8.18** | **89** |
| **Environment Protection, Water and Natural Resources** | | | |
| State Department of Water and Sanitation | 37.31 | 34.55 | 93 |
| State Department for Irrigation | 9.76 | 8.44 | 86 |
| State Department for Environment & Climate Change | 1.68 | 1.27 | 75 |
| State Department for Forestry | 4.94 | 4.56 | 92 |
| State Department for Mining | 0.17 | 0.02 | 10 |
| State Department for Wildlife | 2.24 | 2.06 | 92 |
| **Sub-Total** | **56.11** | **50.90** | **91** |
| **Grand Total** | **487.46** | **457.17** | **94** |

***Source:*** *National Treasury*

### 2.4.2 Ministerial Recurrent Exchequer Issues by Sector

In FY 2025/26, the revised net ministerial recurrent budget amounted to Kshs.1.68 trillion, representing 78 per cent of the ministerial net allocation, compared to the revised net allocation of Kshs.1.44 trillion in FY 2024/25. Further analysis shows that recurrent ministerial expenditure allocation was 37 per cent of the gross national budget of Kshs.5.52 trillion. Table.2.6 Shows the sectoral recurrent estimates and exchequer issues in FY 2025/26.

**Table 2.6: Sectoral Recurrent Estimates and Exchequer Issues**

| Name of the Sector | FY 2025/26 | | | FY 2024/25 | | |
|---|---|---|---|---|---|---|
| | Revised 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 | 21.77 | 21.71 | 100 | 19.17 | 19.16 | 100 |
| EIICT | 16.90 | 16.64 | 98 | 16.36 | 16.30 | 100 |
| GECA | 24.82 | 24.49 | 99 | 24.56 | 24.45 | 100 |
| Health | 90.38 | 89.41 | 99 | 70.17 | 69.93 | 100 |
| Education | 646.24 | 645.33 | 100 | 585.26 | 584.49 | 100 |
| GJLO | 295.17 | 291.91 | 99 | 243.34 | 242.43 | 100 |
| PAIR | 233.19 | 228.75 | 98 | 185.56 | 182.16 | 98 |
| National Security | 278.94 | 278.80 | 100 | 230.87 | 230.81 | 100 |
| SPCR | 59.07 | 58.90 | 100 | 56.60 | 56.36 | 100 |
| EPWNR | 17.84 | 17.56 | 98 | 16.69 | 16.57 | 99 |
| Total | 1,684.32 | 1,673.49 | 99 | 1,448.60 | 1,442.66 | 100 |

***Source:*** *National Treasury and OCoB*

Total exchequer issues for recurrent ministerial expenditure in FY 2025/26 were Kshs.1.67 trillion, representing 99.4 per cent of the annual net estimates, compared to 99.6 per cent (Kshs.1.44 trillion) recorded in FY 2024/25.

A review of the Ministerial recurrent exchequer issues showed that the Agriculture, Rural and Urban Development (ARUD), Education, Social Protection, Culture and Recreation (SPCR), and National Security sectors accounted for the highest proportion of exchequer issues to annual net estimates at 100 per cent. In comparison, the remaining sectors recorded between 98 and 99 per cent. This performance was attributed to the prioritisation of funding for MDAs' recurrent activities. Table 2.7 shows recurrent exchequer issues to the MDAs across the ten sectors during FY 2025/26.

**Table 2.7: Ministerial Recurrent Exchequer Issues to the MDAs in each of the Ten Sectors**

| Sector Name and Respective Vote | Revised Budget Estimates II (Kshs. Billion) | Exchequer Issues (Kshs. Billion) | % of Exchequer issues to Revised Net Estimates |
|---|---|---|---|
| **Agriculture, Rural and Urban Development** | | | |
| State Department for Lands and Physical Planning | 3.45 | 3.44 | 100 |
| State Department for Livestock Development | 3.64 | 3.63 | 100 |
| State Department for Agriculture | 5.85 | 5.82 | 99 |
| State Department for the Blue Economy and Fisheries | 3.28 | 3.26 | 99 |
| National Land Commission | 5.55 | 5.55 | 100 |
| **Sub- Total** | **21.77** | **21.71** | **100** |
| **Energy, Infrastructure and Information Communication Technology** | | | |
| State Department for Roads | 1.41 | 1.38 | 98 |
| State Department of Transport | 2.18 | 2.18 | 100 |

| Sector Name and Respective Vote | Revised Budget Estimates II (Kshs. Billion) | Exchequer Issues (Kshs. Billion) | % of Exchequer issues to Revised Net Estimates |
|---|---|---|---|
| State Department for Shipping and Maritime Affairs | 65 | 0.64 | 99 |
| State Department for Housing and Urban Development | 1.64 | 1.60 | 98 |
| State Department for Public Works | 2.49 | 2.49 | 100 |
| State Department for Aviation and Aerospace Development | 0.26 | 0.23 | 88 |
| State Department for Information Communications Technology & Digital Economy | 3.09 | 3.04 | 98 |
| State Department for Broadcasting & Telecommunications | 3.83 | 3.73 | 97 |
| State Department for Energy | 1.03 | 1.03 | 100 |
| State Department for Petroleum | 0.33 | 0.33 | 100 |
| **Sub-Total** | **16.90** | **16.64** | **98** |
| **General Economics and Commercial Affairs** | | | |
| State Department for Trade | 3.44 | 3.26 | 95 |
| State Department for the ASALs and Regional Development | 9.02 | 9.01 | 100 |
| State Department for Industry | 3.12 | 3.09 | 99 |
| State Department for Micro, Small and Medium Enterprises Development | 1.52 | 1.48 | 97 |
| State Department for Investment Promotion | 0.87 | 0.87 | 100 |
| State Department for the East African Community | 1.28 | 1.24 | 97 |
| State Department for Cooperatives | 4.73 | 4.72 | 100 |
| State Department for Tourism | 0.83 | 0.82 | 98 |
| **Sub-Total** | **24.82** | **24.49** | **99** |
| **Health** | | | |
| State Department for Medical Services | 66.15 | 66.15 | 100 |
| State Department for Public Health and Professional Standards | 24.24 | 23.26 | 96 |
| **Sub- Total** | **90.38** | **89.41** | **99** |
| **Education** | | | |
| State Department for Vocational and Technical Training | 21.97 | 21.54 | 98 |
| State Department for Higher Education and Research | 100.57 | 100.55 | 100 |
| State Department for Basic Education | 113.23 | 112.85 | 100 |
| State Department for Science, Innovation and Research | 0.91 | 0.85 | 94 |
| Teachers Service Commission | 409.56 | 409.54 | 100 |
| **Sub-Total** | **646.24** | **645.33** | **100** |
| **Governance, Justice, Law and Order** | | | |
| State Department for Correctional Services | 38.73 | 38.50 | 99 |
| State Department for Immigration and Citizen Services | 9.83 | 9.71 | 99 |
| National Police Service | 134.43 | 133.59 | 99 |

| Sector Name and Respective Vote | Revised Budget Estimates II (Kshs. Billion) | Exchequer Issues (Kshs. Billion) | % of Exchequer issues to Revised Net Estimates |
|---|---|---|---|
| State Department for Internal Security and National Administration | 49.75 | 49.75 | 100 |
| The State Law Office | 4.51 | 4.51 | 100 |
| The State Department for Justice, Human Rights, and Constitutional Affairs | 1.06 | 1.03 | 97 |
| The Judiciary | 25.27 | 25.27 | 100 |
| Ethics and Anti-Corruption Commission | 4.34 | 4.33 | 100 |
| Office of the Director of Public Prosecutions | 5.55 | 5.55 | 100 |
| Office of the Registrar of Political Parties | 3.06 | 3.03 | 99 |
| Witness Protection Agency | 0.79 | 0.79 | 99 |
| Kenya National Commission on Human Rights | 0.52 | 0.51 | 97 |
| Independent Electoral and Boundaries Commission | 12.98 | 11.07 | 85 |
| Judicial Service Commission | 0.93 | 0.92 | 99 |
| National Police Service Commission | 1.46 | 1.39 | 95 |
| National Gender and Equality Commission | 0.56 | 0.56 | 100 |
| Independent Policing Oversight Authority | 1.41 | 1.41 | 100 |
| **Sub-Total** | **295.17** | **291.91** | **99** |
| **Public Administration and International Relations** | | | |
| The Executive Office of the President | 6.85 | 6.72 | 98 |
| Office of the Deputy President | 5.26 | 5.26 | 100 |
| Office of the Prime Cabinet Secretary | 0.63 | 0.60 | 96 |
| State Department for Parliamentary Affairs | 0.44 | 0.43 | 99 |
| State Department for Cabinet Affairs | 0.24 | 0.23 | 96 |
| State House | 17.25 | 17.25 | 100 |
| State Department for National Government Coordination | 1.03 | 0.95 | 92 |
| State Department for Devolution | 1.37 | 1.37 | 100 |
| State Department for Special Programmes | 13.81 | 13.61 | 99 |
| State Department for Economic Planning | 4.15 | 4.14 | 100 |
| State Department for Public Investments and Assets Management | 3.53 | 3.49 | 99 |
| State Department for Foreign Affairs | 23.46 | 21.70 | 92 |
| State Department for Diaspora Affairs | 0.76 | 0.75 | 99 |
| The National Treasury | 73.44 | 73.24 | 100 |
| State Department for Public Service | 19.33 | 19.19 | 99 |
| Parliamentary Service Commission | 2.87 | 2.75 | 96 |
| National Assembly | 28.93 | 27.55 | 95 |
| Parliamentary Joint Services | 6.92 | 6.79 | 98 |
| Senate | 8.38 | 8.38 | 100 |
| The Commission on Revenue Allocation | 0.49 | 0.46 | 94 |

| Sector Name and Respective Vote | Revised Budget Estimates II (Kshs. Billion) | Exchequer Issues (Kshs. Billion) | % of Exchequer issues to Revised Net Estimates |
|---|---|---|---|
| Public Service Commission | 3.60 | 3.52 | 98 |
| Salaries and Remuneration Commission | 0.87 | 0.82 | 94 |
| Auditor General | 7.95 | 7.95 | 100 |
| Controller of Budget | 0.95 | 0.93 | 99 |
| The Commission on Administrative Justice | 0.67 | 0.64 | 97 |
| **Sub-Total** | **233.19** | **228.75** | **98** |
| **National Security** | | | |
| Ministry of Defence | 213.99 | 213.85 | 100 |
| National Intelligence Service | 64.95 | 64.95 | 100 |
| **Sub-Total** | **278.94** | **278.80** | **100** |
| **Social Protection, Culture and Recreation** | | | |
| State Department for Youth Affairs and Creative Economy | 2.71 | 2.71 | 100 |
| State Department for Sports | 5.08 | 5.05 | 99 |
| State Department for Culture and Heritage | 2.36 | 2.36 | 100 |
| State Department for Labour and Skills Development | 2.31 | 2.28 | 99 |
| State Department for Social Protection and Senior Citizen Affairs | 33.13 | 33.13 | 100 |
| State Department for Children's Welfare Services | 11.94 | 11.85 | 99 |
| State Department for Gender and Affirmative Action | 1.53 | 1.51 | 98 |
| **Sub-Total** | **59.07** | **58.90** | **100** |
| **Environment Protection, Water and Natural Resources** | | | |
| State Department of Water and Sanitation | 3.44 | 3.36 | 98 |
| State Department for Irrigation | 0.82 | 0.81 | 99 |
| State Department for Environment & Climate Change | 2.80 | 2.79 | 100 |
| State Department for Forestry | 6.14 | 6.12 | 100 |
| State Department for Mining | 0.72 | 0.72 | 99 |
| State Department for Wildlife | 3.92 | 3.75 | 96 |
| **Sub- Total** | **17.84** | **17.56** | **98** |
| **Grand Total** | **1,684.32** | **1,673.49** | **99** |

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

### 2.4.3 Exchequer Issues to the Consolidated Fund Services

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

The allocation to CFS in FY 2025/26 amounted to Kshs.2.34 trillion, representing 44 per cent of the gross national budget, compared to Kshs.1.99 trillion allocated in FY 2024/25 revised Estimates. Table 2.8 Shows the exchequer issues to CFS in FY 2025/26.

**Table 2.8: CFS Budgetary Allocation and Exchequer Issues**

| CFS Category | FY 2025/26 | | | FY 2024/25 | | |
|---|---|---|---|---|---|---|
| | Revised 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 | 2,096.05 | 1,826.46 | 87 | 1,741.79 | 1,559.95 | 90 |
| Pensions and Gratuities | 234.90 | 206.35 | 88 | 223.15 | 207.20 | 93 |
| Salaries, Allowances & Miscellaneous Services | 5.14 | 3.42 | 67 | 23.82 | 23.56 | 99 |
| Total | 2,336.08 | 2,036.22 | 87 | 23.82 | 1,790.70 | 90 |

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

In FY 2025/26, exchequer issues to CFS amounted to Kshs.2.04 trillion, representing 87 per cent of the annual net estimates, compared to 90 per cent (Kshs.1.79 trillion), issued in FY 2024/25. Pensions and Gratuities received the highest proportion of exchequer issues to approved net estimates at 88 per cent, while Salaries, Allowances & Miscellaneous Services (SAM).

### 2.4.4 Exchequer Issues from the Consolidated Fund to the County Revenue Funds

In FY 2025/26, the Equitable Shareable Allocation to the County Governments, as per the County Allocation of Revenue Act (CARA), 2025, was Kshs. 415 billion. Total exchequer issues from the Consolidated Fund to the County Revenue Funds amounted to Kshs. 415 billion, representing 100 per cent of the Equitable Share Allocation. Table 2.9 shows exchequer issues to the county governments in FY 2025/26 from the Consolidated Fund to the forty-seven County Revenue Fund accounts.

**Table 2.9: Exchequer Issues to the County Revenue Funds**

| CODE | COUNTY GOVERNMENTS | EQUITABLE SHARE NATIONAL | Exchequer Issues as at 30 June 2026 | % of Exchequer Issues Equitable Share |
|---|---|---|---|---|
| | | Kshs. | Kshs. | |
| | | A | B | |
| 4460 | BARINGO | 7,083,683,384.00 | 7,083,683,384.00 | 100 |
| 4760 | BOMET | 7,447,200,499.00 | 7,447,200,499.00 | 100 |
| 4910 | BUNGOMA | 11,838,054,666.00 | 11,838,054,666.00 | 100 |
| 4960 | BUSIA | 7,956,564,058.00 | 7,956,564,058.00 | 100 |
| 4360 | ELGEYO/MARAKWET | 5,515,146,712.00 | 5,515,146,712.00 | 100 |
| 3660 | EMBU | 6,077,441,672.00 | 6,077,441,672.00 | 100 |
| 3310 | GARISSA | 8,877,784,676.00 | 8,877,784,676.00 | 100 |
| 5110 | HOMA BAY | 8,646,376,063.00 | 8,646,376,063.00 | 100 |
| 3510 | ISIOLO | 5,631,357,298.00 | 5,631,357,298.00 | 100 |
| 4660 | KAJIADO | 8,894,254,886.00 | 8,894,254,886.00 | 100 |
| 4810 | KAKAMEGA | 13,674,848,566.00 | 13,674,848,566.00 | 100 |
| 4710 | KERICHO | 7,178,668,356.00 | 7,178,668,356.00 | 100 |
| 4060 | KIAMBU | 13,071,817,986.00 | 13,071,817,986.00 | 100 |

| CODE | COUNTY GOVERN-MENTS | EQUITABLE SHARE NATIONAL | Exchequer Issues as at 30 June 2026 | % of Exchequer Issues Equitable Share |
|---|---|---|---|---|
| | | Kshs. | Kshs. | |
| | | A | B | |
| 3110 | KILIFI | 12,813,396,770.00 | 12,813,396,770.00 | 100 |
| 3960 | KIRINYAGA | 6,151,661,892.00 | 6,151,661,892.00 | 100 |
| 5210 | KISII | 9,819,721,768.00 | 9,819,721,768.00 | 100 |
| 5060 | KISUMU | 8,902,026,938.00 | 8,902,026,938.00 | 100 |
| 3710 | KITUI | 11,503,907,837.00 | 11,503,907,837.00 | 100 |
| 3060 | KWALE | 9,078,699,643.00 | 9,078,699,643.00 | 100 |
| 4510 | LAIKIPIA | 6,104,082,008.00 | 6,104,082,008.00 | 100 |
| 3210 | LAMU | 3,857,621,205.00 | 3,857,621,205.00 | 100 |
| 3760 | MACHAKOS | 10,179,132,681.00 | 10,179,132,681.00 | 100 |
| 3810 | MAKUENI | 8,976,335,654.00 | 8,976,335,654.00 | 100 |
| 3410 | MANDERA | 12,265,064,993.00 | 12,265,064,993.00 | 100 |
| 3460 | MARSABIT | 8,105,669,078.00 | 8,105,669,078.00 | 100 |
| 3560 | MERU | 10,553,946,059.00 | 10,553,946,059.00 | 100 |
| 5160 | MIGORI | 8,883,939,719.00 | 8,883,939,719.00 | 100 |
| 3010 | MOMBASA | 8,383,385,281.00 | 8,383,385,281.00 | 100 |
| 4010 | MURANG'A | 7,969,464,876.00 | 7,969,464,876.00 | 100 |
| 5310 | NAIROBI | 21,417,128,397.00 | 21,417,128,397.00 | 100 |
| 4560 | NAKURU | 14,455,147,658.00 | 14,455,147,658.00 | 100 |
| 4410 | NANDI | 7,771,778,066.00 | 7,771,778,066.00 | 100 |
| 4610 | NAROK | 9,770,317,146.00 | 9,770,317,146.00 | 100 |
| 5260 | NYAMIRA | 6,073,434,356.00 | 6,073,434,356.00 | 100 |
| 3860 | NYANDARUA | 6,662,675,631.00 | 6,662,675,631.00 | 100 |
| 3910 | NYERI | 6,896,132,673.00 | 6,896,132,673.00 | 100 |
| 4210 | SAMBURU | 6,336,970,364.00 | 6,336,970,364.00 | 100 |
| 5010 | SIAYA | 7,754,478,885.00 | 7,754,478,885.00 | 100 |
| 3260 | TAITA TAVETA | 5,760,449,685.00 | 5,760,449,685.00 | 100 |
| 3160 | TANA RIVER | 7,222,474,730.00 | 7,222,474,730.00 | 100 |
| 3610 | THARAKA NITHI | 5,058,286,293.00 | 5,058,286,293.00 | 100 |
| 4260 | TRANS-NZOIA | 7,991,120,837.00 | 7,991,120,837.00 | 100 |
| 4110 | TURKANA | 13,892,577,371.00 | 13,892,577,371.00 | 100 |
| 4310 | UASIN GISHU | 8,977,014,770.00 | 8,977,014,770.00 | 100 |
| 4860 | VIHIGA | 6,008,751,224.00 | 6,008,751,224.00 | 100 |
| 3360 | WAJIR | 10,507,580,683.00 | 10,507,580,683.00 | 100 |
| 4160 | WEST POKOT | 7,002,426,007.00 | 7,002,426,007.00 | 100 |
| Total | | 415,000,000,000.00 | 415,000,000,000.00 | 100 |

***Source:*** *National Treasury*

### 2.4.5 Exchequer Issues Under 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 that Act has appropriated no amount; 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 FY 2025/26, the total approved additional funding under Article 223 of the Constitution by the Cabinet Secretary, National Treasury, was Kshs.281.46 billion, comprising Kshs.68.77 billion for development expenditure and Kshs.212.69 billion for recurrent expenditure, representing 6 per cent of the original gross national budget. This was within the Constitutional threshold of ten per cent of the sum appropriated by Parliament in any particular financial year (in line with Article 223(5) of the Constitution.

Exchequer issues pursuant to Article 223 of the Constitution of Kenya, authorised for withdrawal by the CoB, were Kshs.209.37 billion, comprising Kshs.21.47 billion for development expenditure and Kshs.187.90 billion for recurrent expenditure, representing 4 per cent of the original gross estimates, compared to 4 per cent (Kshs.66.54 billion), issued in FY2024/25.

Table 2.10 shows exchequer issues under Article 223 of the Constitution of Kenya for FY 2025/26, per MDA.

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

| Ministry/ Department/ Agency | Category | Original Gross Estimates (Kshs. 'Million') | Approved by Cabinet Secretary (CS), National Treasury (Kshs. Million) | Requests for Withdrawals Approved by Controller of Budget (Kshs. 'Million') | Percentage (%) of Approved Requisitions to Original Gross Estimates |
|---|---|---|---|---|---|
| National Treasury | Recurrent | 64,379.79 | 4,845.20 | 1,927.49 | 3 |
| | Development | 42,499.59 | 1,875.17 | 1,875.17 | 4 |
| | Public Debt | 2,141,025.10 | 144,417.38 | 144,401.05 | 7 |
| | **Sub-total** | **2,247,904.48** | **151,137.75** | 148,203.71 | 7 |
| State Department for Internal Security and National Administration | Recurrent | 31,864.54 | 7,200.00 | 6,121.90 | 19 |
| | Development | 3,965.78 | 0.00 | 0.00 | 0 |
| | **Sub-total** | **35,830.31** | **7,200.00** | 6,121.90 | 17 |
| State Department for Roads | Recurrent | 71,541.30 | 0.00 | 0.00 | 0 |
| | Development | 150,253.22 | 23,513.11 | 4,093.11 | 3 |
| | Sub-total | **221,794.52** | **23,513.11** | 4,093.11 | 2 |
| State Department for Higher Education and Research | Recurrent | 140,953.02 | 3,880.97 | 3,880.97 | 3 |
| | Development | 2,781.97 | 150.00 | 150.00 | 5 |
| | **Sub-total** | **143,735.00** | **4,030.97** | 4,030.97 | 3 |

| Ministry/ Department/ Agency | Category | Original Gross Estimates (Kshs. 'Million') | Approved by Cabinet Secretary (CS), National Treasury (Kshs. Million) | Requests for Withdrawals Approved by Controller of Budget (Kshs. 'Million') | Percentage (%) of Approved Requisitions to Original Gross Estimates |
|---|---|---|---|---|---|
| State Department for Social Protection and Senior Citizens Affairs | Recurrent | 29,132.89 | 3,710.00 | 3,560.00 | 12 |
| | Development | 187.13 | 0.00 | 0.00 | 0 |
| | **Sub-total** | **29,320.02** | **3,710.00** | 3,560.00 | 12 |
| State Department for Economic Planning | Recurrent | 3,679.52 | 0.00 | 0.00 | 0 |
| | Development | 59,360.11 | 2,629.99 | 2,629.99 | 4 |
| | **Sub-total** | **63,039.63** | **2,629.99** | 2,629.99 | 4 |
| State Department for Special Programmes | Recurrent | 488.08 | 9,000.00 | 6,431.04 | 1318 |
| | Development | 165.6 | 0.00 | 0.00 | 0 |
| | **Sub-total** | **653.69** | **9,000.00** | 6,431.04 | 984 |
| State House | Recurrent | 7,684.00 | 6,800.00 | 4,451.93 | 58 |
| | Development | 894.91 | 0.00 | 0.00 | 0 |
| | **Sub-total** | **8,578.91** | **6,800.00** | 4,451.93 | 52 |
| State Department for Early Learning & Basic Education | Recurrent | 109,421.77 | 3,100.00 | 3,100.00 | 3 |
| | Development | 18,490.45 | 1,656.48 | 0.00 | 0 |
| | **Sub-total** | **127,912.22** | **4,756.48** | 3,100.00 | 2 |
| State Department for Cooperatives | Recurrent | 5,877.61 | 0.00 | 0.00 | 0 |
| | Development | 1,471.38 | 2,000.00 | 2,000.00 | 136 |
| | **Sub-total** | **7348.99** | **2,000.00** | 2,000.00 | 27 |
| Executive Office of the President | Recurrent | 4,535.30 | 318.51 | 252.36 | 6 |
| | Development | 1,034.00 | 0.00 | 66.15 | 6 |
| | **Sub-total** | **5,569.31** | **318.51** | 318.51 | 6 |
| Office of the Registrar of Political Parties | Recurrent | 2,486.99 | 200.00 | 200.00 | 8 |
| | Development | 0 | 0.00 | 0.00 | - |
| | **Sub-total** | **2,486.99** | **200.00** | 200.00 | 8 |
| State Department for Devolution | Recurrent | 1,331.23 | 60.00 | 60.00 | 5 |
| | Development | 15,915.12 | 0.00 | 0.00 | 0 |
| | **Sub-total** | **17,246.35** | **60.00** | 60.00 | 0 |
| State Department for Transport | Recurrent | 7,121.79 | 2,060.94 | 0.00 | 0 |
| | Development | 40,334.24 | 6,300.00 | 0.00 | 0 |
| | **Sub-total** | **47,456.02** | **8,360.94** | 0.00 | 0 |
| State Department for Agriculture | Recurrent | 17,792.71 | 3,065.00 | 0.00 | 0 |
| | Development | 32,151.81 | 5,000.00 | 5,000.00 | 16 |
| | **Sub-total** | **49,944.52** | **8,065.00** | 5,000.00 | 10 |
| State Department for MSMEs | Recurrent | 2,031.71 | 0.00 | 213.47 | 11 |
| | Development | 3,061.78 | 3,577.81 | 1,758.53 | 57 |
| | **Sub-total** | **5,093.49** | **3,577.81** | 1,972.00 | 39 |

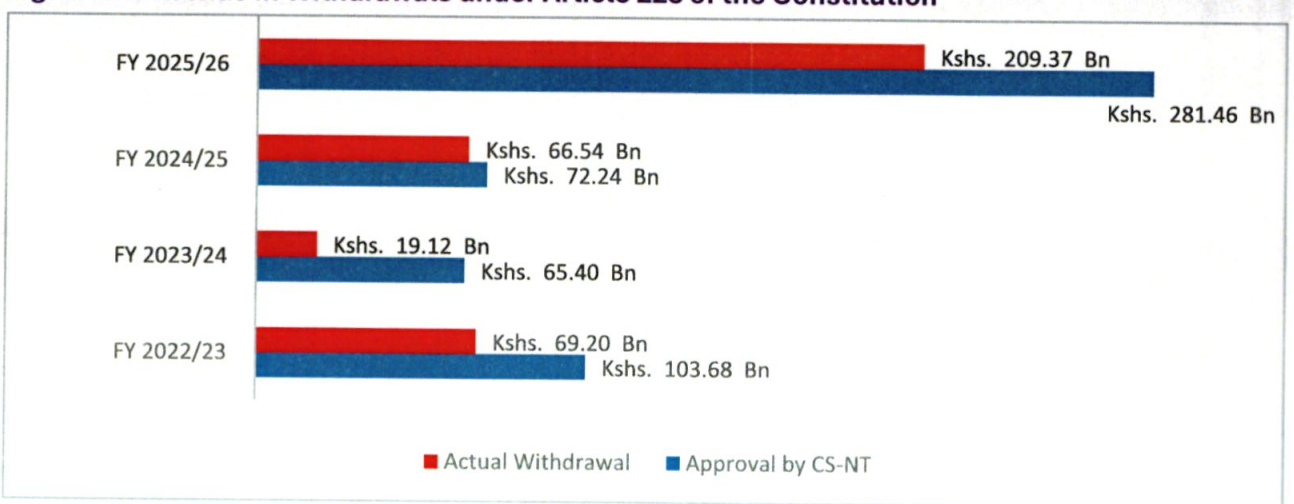
| Ministry/ Department/ Agency | Category | Original Gross Estimates (Kshs. 'Million') | Approved by Cabinet Secretary (CS), National Treasury (Kshs. Million) | Requests for Withdrawals Approved by Controller of Budget (Kshs. 'Million') | Percentage (%) of Approved Requisitions to Original Gross Estimates |
|---|---|---|---|---|---|
| National Police Service | Recurrent | 125,378.56 | 2,600.00 | 2,077.54 | 2 |
| | Development | 1,712.81 | 0.00 | 0.00 | 0 |
| | **Sub-total** | **127,091.37** | **2,600.00** | 2,077.54 | 2 |
| National Intelligence Services | Recurrent | 51,447.23 | 4,500.00 | 0.00 | 0 |
| | Development | 0 | 0.00 | 0.00 | - |
| | **Sub-total** | **51,447.23** | **4,500.00** | 0.00 | 0 |
| Office of the Deputy President | Recurrent | 2,972.13 | 1,250.00 | 631.33 | 21 |
| | Development | 100 | 0.00 | 0.00 | 0 |
| | **Sub-total** | **3,072.13** | **1,250.00** | 631.33 | 21 |
| State Department for Medical Services | Recurrent | 84,017.29 | 0.00 | 0.00 | 0 |
| | Development | 21,936.07 | 8,149.97 | 0.00 | 0 |
| | **Sub-total** | **105,953.36** | **8,149.97** | 0.00 | 0 |
| State Department for Water and Sanitation | Recurrent | 6,777.94 | 0.00 | 0.00 | 0 |
| | Development | 47,176.38 | 600.00 | 0.00 | 0 |
| | **Sub-total** | **53,954.32** | **600.00** | 0.00 | 0 |
| State Department for Technical and Vocational Education and Training | Recurrent | 35,408.43 | 120.00 | 0.00 | 0 |
| | Development | 7,836.32 | 3,967.97 | 0.00 | 0 |
| | **Sub-total** | **43,244.75** | **4,087.97** | 0.00 | 0 |
| State Department for Public Health and Professional Standards | Recurrent | 26,590.98 | 5,630.00 | 3,332.09 | 13 |
| | Development | 5,561.19 | 0.00 | 0.00 | 0 |
| | **Sub-total** | **32,152.17** | **5,630.00** | 3,332.09 | 10 |
| Prime Cabinet Secretary | Recurrent | 356.64 | 80.00 | 0.00 | 0 |
| | Development | 0 | 0.00 | 0.00 | - |
| | **Sub-total** | **356.64** | **80.00** | 0.00 | 0 |
| State Department for Culture, the Arts and Heritage | Recurrent | 2,772.60 | 268.97 | 105.00 | 4 |
| | Development | 812.98 | 0.00 | 0.00 | 0 |
| | **Sub-total** | **3,585.58** | **268.97** | 105.00 | 3 |
| State Department for Irrigation | Recurrent | 955.22 | 38.75 | 0.00 | 0 |
| | Development | 6,593.18 | 0.00 | 0.00 | 0 |
| | **Sub-total** | **7,548.39** | **38.75** | 0.00 | 0 |
| State Department for Energy | Recurrent | 11,987.88 | 0.00 | 0.00 | 0 |
| | Development | 51,485.91 | 3,611.00 | 0.00 | 0 |
| | **Sub-total** | **63,473.80** | **3,611.00** | 0.00 | 0 |
| State Department for Sports | Recurrent | 1,626.76 | 0.00 | 0.00 | 0 |
| | Development | 15,835.00 | 3,900.00 | 3,900.00 | 25 |
| | **Sub-total** | **17,461.76** | **3,900.00** | 3,900.00 | 22 |

| Ministry/ Department/ Agency | Category | Original Gross Estimates (Kshs. 'Million') | Approved by Cabinet Secretary (CS), National Treasury (Kshs. Million) | Requests for Withdrawals Approved by Controller of Budget (Kshs. 'Million') | Percentage (%) of Approved Requisitions to Original Gross Estimates |
|---|---|---|---|---|---|
| State Department for Correctional Services | Recurrent | 37,844.20 | 300.00 | 0.00 | 0 |
| | Development | 309.00 | 0.00 | 0.00 | 0 |
| | **Sub-total** | **38,153.21** | **300.00** | 0.00 | 0 |
| Teacher Service Commission | Recurrent | 386,510.36 | 7,000.00 | 7,000.00 | 2 |
| | Development | 671.00 | 0.00 | 0.00 | 0 |
| | **Sub-total** | **387,181.36** | **7,000.00** | 7,000.00 | 2 |
| State Department for Immigration and Citizen Services | Recurrent | 11,704.43 | 1,701.62 | 0.00 | 0 |
| | Development | 10,640.27 | 1,842.00 | 0.00 | 0 |
| | **Sub-total** | **22,344.71** | **3,543.62** | 0.00 | 0 |
| State Department for Investment Promotion | Recurrent | 1,451.44 | 150.00 | 150.00 | 10 |
| | Development | 2,061.03 | 0.00 | 0.00 | 0 |
| | **Sub-total** | **3,512.47** | **150.00** | 150.00 | 4 |
| State Department for Youth Affairs and Creative Economy | Recurrent | 2,228.61 | 390.00 | 0.00 | 0 |
| | Development | 2,672.43 | 0.00 | 0.00 | 0 |
| | **Sub-total** | **4,901.04** | **390.00** | 0.00 | 0 |
| **Total** | | **3,979,348.74** | **281,460.85** | **209,370.01** | 5 |
| **Total Gross Budget Estimates (original)** | | **4,690,569.08** | | | |
| **Percentage of approved by CSNT to Gross Budget Estimates** | | | 6 | | |

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

The trend in withdrawals from the Consolidated Fund under Article 223 of the Constitution from FY 2022/23 to FY 2025/26 is presented in Figure 2.4.

**Figure 2.4: Trends in Withdrawals under Article 223 of the Constitution**




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

The affected additional funding was regularised in the Supplementary I and Supplementary II budget estimates for FY 2025/26. Details of exchequer issues under Article 223 for the period under review are provided in Annex II of this report.

### 2.4.6 Approval for Withdrawals from the Equalisation Fund

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

In FY 2025/26, the Controller of Budget authorised 37 requests amounting to Kshs. 4.17 billion from the Equalisation Fund. The amount comprised Kshs.246.20 million for the First Policy development pending bills in favour of the Ministry of Water and Sanitation, and Kshs.3.92 billion for the Second Policy development projects in 25 County Governments and the Equalisation Fund Secretariat of Kshs.273.05 billion. The First Policy framework for the Equalisation Fund, as defined by the Commission on Revenue Allocation, identified 14 marginalised counties historically, while the Second Policy expanded from 14 marginalised counties to 34 counties, targeting specific locations across the 34 counties.

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

**Table 2.11: Movement of funds in the Equalisation Fund**

| Date/ S/no. | Details | Budget (Kshs.) | Amount / Funding in FY 2025/26 | Cumulative Funding to date (Kshs.) | % of Cumulative Funding to the Budget |
|---|---|---|---|---|---|
| 1/7/2025 | Cash balance from FY 2024/25 | | *338,388,379.35* | | |
| 24/10/2025 | Receipts from the National Treasury | | *800,000,000.00* | | |
| 13/11/2025 | Receipts from the National Treasury | | *1,700,000,000.00* | | |
| 23/3/2026 | Receipts from the National Treasury | | *2,301,085,212.00* | | |
| 6/12/2026 | Receipts from the National Treasury | | *2,500,000,000.00* | | |
| **A: Total Cash that was Available for Use in the Fund** | | | **7,639,473,591.35** | | |
| | **LESS: EXCHEQUER ISSUES** | | | | |

| Date/ S/no. | Details | Budget (Kshs.) | Amount / Funding in FY 2025/26 | Cumulative Funding to date (Kshs.) | % of Cumulative Funding to the Budget |
|---|---|---|---|---|---|
| ***Implementation of the First Marginalisation Policy*** | | | | | |
| 9/8/2025 | Development Request - Pending Bill for Ministry of Water and Sanitation EQ. Fund | 11,870,636,937.59 | 15,463,758.00 | 9,865,792,854.44 | 83 |
| 9/18/2025 | Development Request - Pending Bill for Ministry of Water and Sanitation EQ. Fund | | 52,697,724.00 | | |
| 1/16/2026 | Development Request - Pending Bill for Ministry of Water and Sanitation EQ. Fund | | 95,394,995.10 | | |
| 2/19/2026 | Development Request - Pending Bill for Ministry of Water and Sanitation EQ. Fund | | 27,259,126.50 | | |
| 5/8/2026 | Development Request - Pending Bill for Ministry of Water and Sanitation EQ. Fund | | 37,000,572.40 | | |
| 6/30/2026 | Development Request - Pending Bill for Ministry of Water and Sanitation EQ. Fund | | 18,378,997.30 | | |
| **B: Total Exchequer Issues on the First Policy** | | **11,870,636,937.59** | **246,195,173.30** | **9,865,792,854.44** | 83 |
| ***Implementation of the Second Marginalisation Policy*** | | | | | |
| 1 | Baringo | 595,027,100 | 111,227,216.80 | 174,145,207.35 | 29 |
| 2 | Bomet | 19,215,175 | - | - | - |
| 3 | Bungoma | 58,779,836 | 14,668,021.00 | 47,414,988.25 | 81 |
| 4 | Busia | 17,979,656 | - | - | - |
| 5 | Elgeyo Marakwet | 65,114,751 | - | - | - |
| 6 | Garissa | 630,912,260 | - | - | - |
| 7 | Homa Bay | 131,603,304 | 6,201,028.00 | 129,770,252.65 | 99 |
| 8 | Isiolo | 166,157,751 | 75,894,164.50 | 165,885,795.20 | 100 |
| 9 | Kajiado | 414,765,595 | 204,565,387.30 | 399,341,115.60 | 96 |
| 10 | Kericho | 60,882,122 | - | - | - |
| 11 | Kilifi | 539,901,714 | 157,079,787.20 | 353,170,932.10 | 65 |
| 12 | Kisumu | 24,333,610 | - | 22,774,183.75 | 94 |
| 13 | Kitui | 397,477,349 | 302,651,565.85 | 302,651,565.85 | 76 |
| 14 | Kwale | 292,590,513 | 73,883,398.00 | 73,883,398.00 | 25 |
| 15 | Laikipia | 119,303,227 | 76,042,368.00 | 106,679,105.00 | 89 |
| 16 | Lamu | 57,614,460 | - | - | - |
| 17 | Machakos | 12,923,347 | 9,283,822.00 | 9,283,822.00 | 72 |
| 18 | Mandera | 753,408,998 | 58,575,870.00 | 752,033,034.70 | 100 |

| Date/ S/no. | Details | Budget (Kshs.) | Amount / Funding in FY 2025/26 | Cumulative Funding to date (Kshs.) | % of Cumulative Funding to the Budget |
|---|---|---|---|---|---|
| 19 | Marsabit | 469,644,478 | 257,201,541.70 | 469,508,857.60 | 100 |
| 20 | Meru | 29,927,013 | 16,705,784.00 | 28,619,959.20 | 96 |
| 21 | Migori | 177,764,414 | 73,731,115.20 | 73,731,115.20 | 41 |
| 22 | Murang'a | 5,679,579 | 5,679,579.00 | 5,679,579.00 | 100 |
| 23 | Nakuru | 6,435,119 | - | 3,046,902.40 | 47 |
| 24 | Nandi | 116,745,012 | 9,554,609.00 | 113,967,645.60 | 98 |
| 25 | Narok | 771,670,228 | 384,590,249.50 | 384,590,249.50 | 50 |
| 26 | Samburu | 649,686,536 | 289,510,142.00 | 608,462,747.00 | 94 |
| 27 | Siaya | 31,973,185 | 6,028,377.00 | 6,028,377.00 | 19 |
| 28 | Taita Taveta | 13,335,187 | - | 13,036,663.25 | 98 |
| 29 | Tana River | 442,122,368 | 75,854,603.25 | 219,186,052.25 | 50 |
| 30 | Tharaka Nithi | 44,005,716 | 39,528,794.00 | 39,528,794.00 | 90 |
| 31 | Trans Nzoia | 7,478,246 | - | - | - |
| 32 | Turkana | 1,144,091,494 | 631,470,275.00 | 1,067,213,507.30 | 93 |
| 33 | Wajir | 730,167,615 | 463,165,774.00 | 463,165,774.00 | 63 |
| 34 | West Pokot | 1,021,690,952 | 305,041,306.40 | 891,603,047.55 | 87 |
| **Total for Development Projects under the Second Policy** | | **10,020,407,910** | **3,648,134,778.70** | **7,210,302,671.30** | **70** |
| | Recurrent Expenditure for Equalisation Fund Secretariat | 316,100,000.00 | 273,050,000.00 | 43,050,000.00 | 86 |
| **C: Total for the Second Policy** | | **10,336,507,910** | **3,921,184,779** | **7,253,352,671.30** | **70** |
| **Grand Total (B + C)** | | **22,207,144,847.59** | **4,167,379,952.30** | **17,119,145,525.74** | **77** |
| Balance carried forward to FY 2026/27 **(A – B – C)** | | | | 3,028,371,775.25 | |

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

During the year, ten (10) eligible counties did not receive any funding toward equalisation fund projects. To enhance achievement of the EF goals, the EFB should ensure timely disbursement of funds for the implementation of equalisation fund projects.

### 2.4.7 Approval for Withdrawals from the Judiciary Fund

The Judiciary Fund is established under Article 173 of the Constitution. The Judiciary Fund had a budget of Kshs.26.24 billion, comprising Kshs.25.27 billion for recurrent expenditure and Kshs.996.20 million for development expenditure.

Table 2.12 shows the withdrawals from the Judiciary Fund to Judiciary Operational Accounts in FY 2025/26.

**Table 2.12: Withdrawals from the Judiciary Fund**

| JUDICIARY FUND STATUS AS AT 30 JUNE 2026 | | |
|---|---|---|
| | Recurrent (Kshs.) | Development (Kshs.) |
| Approved Budget (Kshs) | 25,271,354,027.00 | 966,196,801.00 |
| Cumulative Receipts from National Treasury (Kshs) | 25,271,354,027.00 | 809,622,314.80 |
| Cumulative Issues for Various Activities (Kshs) | 25,130,948,836.00 | 921,439,197.00 |
| Other Receipts (Kshs) | 175,090,706.15 | |
| Budget Balance (Kshs) | - | 156,574,486.20 |
| Percentage Issues to approved budget (%) | 99 | 95 |

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

In FY 2025/26, the Controller of Budget authorised withdrawals of Ksh.26.05 billion from the Judiciary Fund to the Judiciary Operational Accounts, comprising Kshs.25.13 billion for recurrent activities and Kshs.921.44 million for development activities, representing 99 per cent and 95 per cent of the recurrent and development estimates, respectively.

# 3. OVERALL BUDGET PERFORMANCE

## 3.1. Introduction

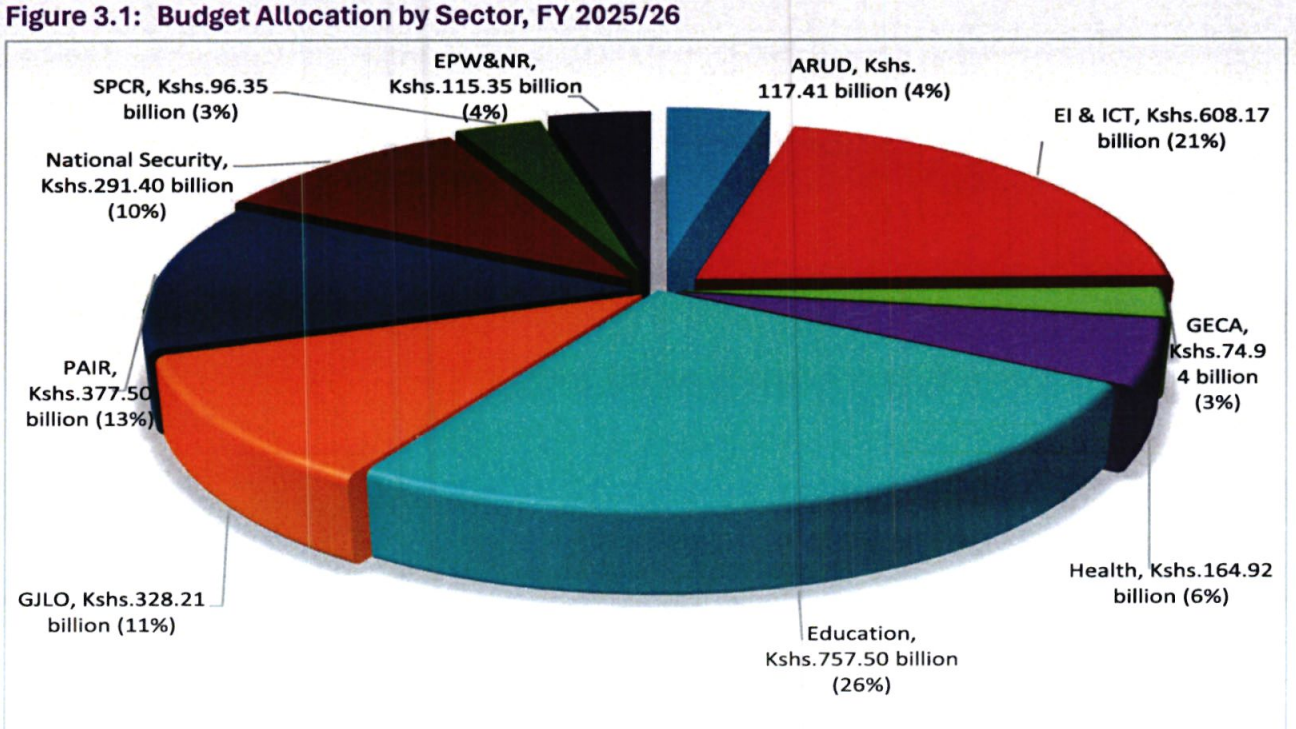
This chapter presents an overview of the National Government budget implementation in FY 2025/26. It presents the budget performance of the Consolidated Fund Services (classified as recurrent expenditure), which contains information on public debt, Pensions and gratuities, Salaries and Allowances to Constitutional officeholders, and Miscellaneous services. The chapter further disaggregates spending by MDAs under the economic classifications of ministerial development and recurrent expenditure. Additionally, it presents the status of Trade payables for the National Government as of 30 June 2026.

## 3.2. FY 2025/26 Overall Budget

The approved gross national government budget at the beginning of FY 2025/26 amounted to Kshs.4.69 trillion, revised to Kshs.5.50 trillion in Supplementary Estimates I and Kshs.5.27 trillion in Supplementary Estimates II, a 21 per cent increase from Kshs.4.37 trillion approved budget in FY 2024/25. The budget comprised Kshs.889.87 billion for ministerial development expenditure, Kshs.2.04 trillion for ministerial recurrent spending, and Kshs.2.34 trillion for CFS. Ministerial development expenditure was to be funded through the net supply (from the government exchequer) of Kshs.487.46 billion and Appropriation-in-Aid (AIA) Kshs.402.41 billion. Ministerial recurrent expenditure was to be funded by the government through the exchequer, amounting to Kshs.1.68 trillion and AIA of Kshs.357.56 billion. In FY 2025/26, the Equitable share of revenue to County governments amounted to Kshs.415 billion.

The gross allocation to MDAs was Kshs.2.93 trillion, with the Education sector receiving the highest budget allocation of Kshs.757.50 billion, representing 26 per cent of ministerial allocation. Figure 3.1 presents the revised budget allocation by Sector.

**Figure 3.1: Budget Allocation by Sector, FY 2025/26**




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

To finance the budget, the government targeted to raise funds from various sources. The sources included Tax Revenue (Kshs.2.46 trillion), Non-Tax Revenue (Kshs.183.21 billion), Domestic borrowing (Kshs.1.44 trillion - comprising net domestic borrowing of Kshs.994.82 billion and internal debt redemption/roll-over of Kshs.445.65 billion), External Loans and Grants (Kshs.830.97 billion), and other Domestic financing (Kshs.10.80 billion). The government also targeted to raise Kshs.760.53 billion from A-I-A, comprising Kshs.357.56 billion recurrent A-I-A and Kshs.402.41 billion development A-I-A. Table 3.1 shows the overall budget performance in FY 2025/26.

**Table 3.1: Overall Budget Performance**

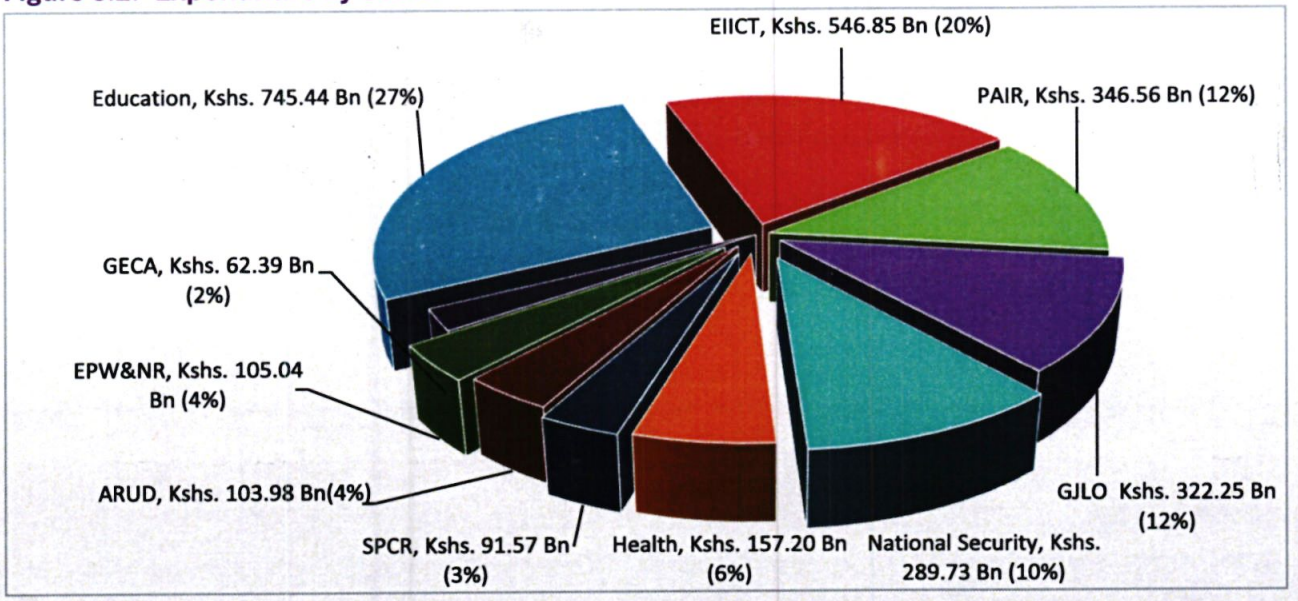
| VOTE | FY 2025/26 (Kshs. Billion) | | | | | | FY 2024/25 (Kshs. Billion) | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Revised Gross estimates | Revised Net estimates | Cumulative Exchequer Issues | Cumulative Expenditure | % of Exchequer to Net Estimates | Absorption Rate (%) | Revised Gross estimates | Revised Net estimates | Exchequer Issues | Cumulative Expenditure | % Exchequer to Revised Net estimates | Absorption rate (%) |
| **Recurrent** | **4,377.96** | **4,020.40** | **3,709.71** | **3,944.07** | **92** | **90** | **3,758.72** | **3,437.35** | **3,233.36** | **3,485.31** | **94** | **93** |
| *: MDAs* | *2,041.88* | *1,684.32* | *1,673.49* | *1,961.55* | **99** | **96** | *1,769.96* | *1,448.60* | *1,442.66* | *1,669.38* | *100* | *94* |
| *: CFS* | *2,336.08* | *2,336.08* | *2,036.22* | *1,982.52* | **87** | **85** | *1,988.75* | *1,988.75* | *1,790.70* | *1,815.94* | *90* | *91* |
| **Development** | **889.87** | **487.46** | **457.17** | **809.47** | **94** | **91** | **612.98** | **351.34** | **335.08** | **545.89** | **95** | **89** |
| Total | 5,267.83 | 4,507.86 | 4,166.88 | 4,753.54 | 92% | 90% | 4,371.70 | 3,788.69 | 3,568.44 | 4,031.11 | 94 | 92 |

***Source:*** *National Treasury, OCOB and MDAs*

The total exchequer issued by the National Treasury to fund budgeted activities for the national government in FY 2025/26 amounted to Kshs.4.17 trillion, representing 92 per cent of the revised gross net estimates, compared to 94 per cent (Kshs.3.57 trillion) recorded in FY 2024/25. The exchequer issues comprised Kshs.457.17 billion (94 per cent) for ministerial development expenditure, Kshs.1.67 trillion (99 per cent) for ministerial recurrent expenditure, and Kshs.2.04 trillion (87 per cent) to CFS.

The gross expenditure for the National Government amounted to Kshs.4.75 trillion, recording an absorption rate of 90 per cent, compared to 92 per cent (Kshs.4.03 trillion) recorded in FY 2024/25. Expenditure comprised ministerial development expenditure at Kshs.809.47 billion (absorption rate of 91 per cent), ministerial recurrent expenditure at Kshs.1.96 trillion (absorption rate of 96 per cent), and Consolidated Fund Services at Kshs.1.98 trillion (absorption rate of 85 per cent). Figure 3.2. shows expenditure by Sector in FY 2025/26.

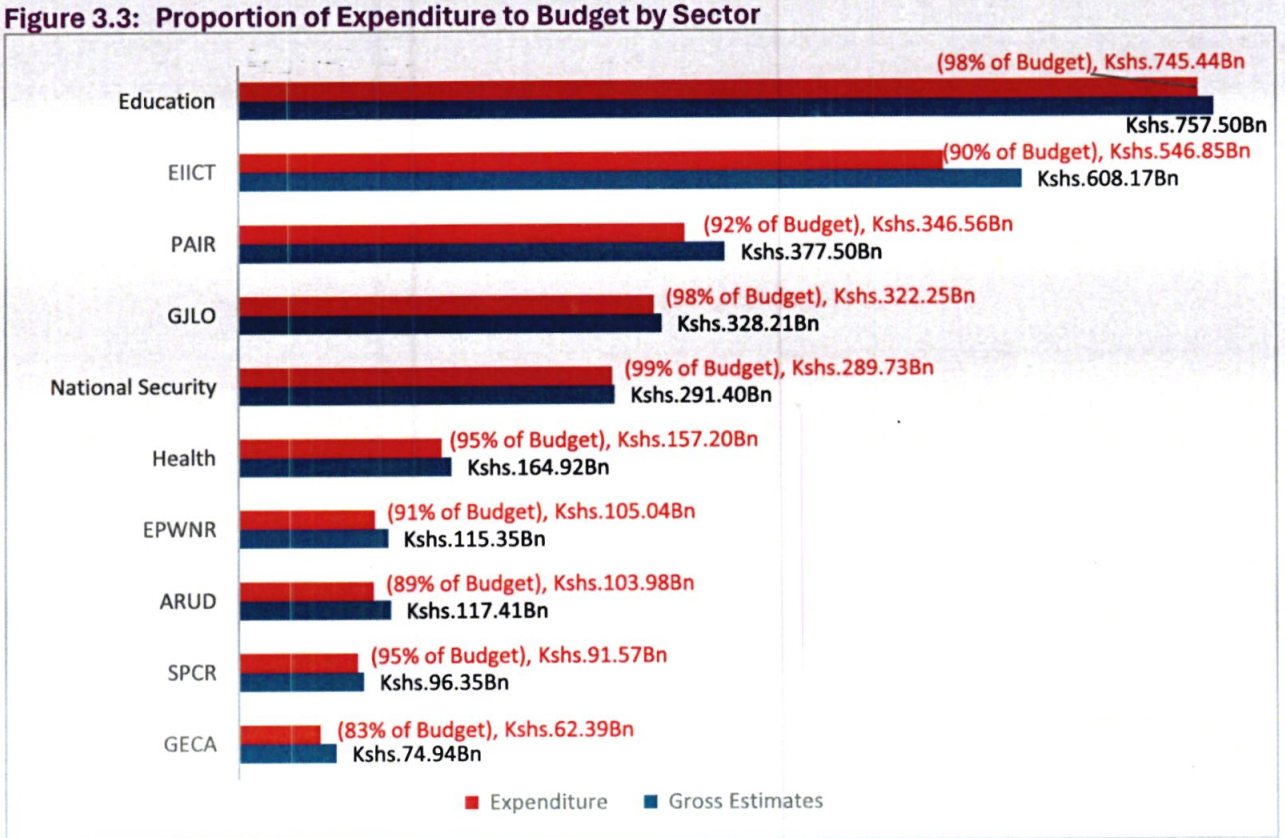
**Figure 3.2: Expenditure by Sector**




***Source:*** *MDAs*

During the period under review, the National Security sector recorded the highest absorption rate at 99 per cent, while the General Economic and Commercial Affairs (GECA) Sector recorded the lowest at 83 per cent. Figure 3.3 shows the proportion of expenditure to budget by Sector in FY 2025/26.

**Figure 3.3: Proportion of Expenditure to Budget by Sector**




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

## 3.3. Consolidated Fund Services Budget Performance

Budget allocation to the CFS in FY 2025/26 amounted to Kshs.2.14 trillion, revised to Kshs.2.58 trillion in Supplementary Estimates I, and Kshs.2.37 trillion in Supplementary Estimates II, compared to

Kshs.1.99 trillion allocated in the revised estimates of FY 2024/25. Table 3.2 Summarises CFS implementation status in FY 2025/26.

**Table 3.2: CFS Budget Performance**

| CFS Category | FY 2025/26 | | | | | FY 2024/25 | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Revised Net Estimates (Kshs. Bn) | Exchequer Issues (Kshs. Bn) | Expenditure (Kshs. Bn) | Exchequer Issues as % of Revised Estimates | Expenditure as % of Net Estimates | Revised Net Estimates (Kshs. Bn) | Exchequer Issues (Kshs. Bn) | Expenditure (Kshs. Bn) | Expenditure as % of Revised Net Estimates |
| Public Debt | 2,096.04 | 1,826.46 | 1,772.65 | 87 | 85 | 1,741.79 | 1,559.95 | 1,585.17 | 91 |
| Pensions and Gratuities | 234.9 | 206.35 | 206.01 | 88 | 88 | 223.15 | 207.2 | 207.22 | 93 |
| Salaries, Allowances and Miscellaneous Services | 5.17 | 3.42 | 3.86 | 66 | 75 | 23.82 | 23.55 | 23.55 | 99 |
| Total | 2,336.11 | 2,036.23 | 1,982.52 | 87 | 85 | 1,988.75 | 1,790.70 | 1,815.94 | 91 |

***Source:*** *National Treasury*

Total CFS expenditure in the year under review amounted to Kshs.1.98 trillion, representing 85 per cent of the CFS revised estimates, compared to 91 per cent (Kshs.1.82 trillion) recorded in FY 2024/25. There was 9 per cent growth in CFS payments over the period, mainly due to an increase in principal and interest payments on external and domestic debt, respectively, amounting to Kshs.1.26 trillion in FY 2025/26, up from Kshs.1.01 trillion in FY 2024/25.

### 3.3.1 Public Debt

As of 30 June, 2026, the public debt stock stood at Kshs.13.01 trillion, accounting for 68 per cent of the GDP compared to 69 per cent (Kshs.11.80 trillion) as of June 30, 2025. The public debt stock comprised of Kshs.5.68 trillion (44 per cent) owed to external lenders and Kshs.7.32 trillion (56 per cent) due to domestic lenders. Table 3.3 represents the public debt position as of 30 June, 2026.

**Table 3.3: Public and Publicly Guaranteed Debt Position**

| Category | As of 30 June, 2025 (Kshs. Bn) | FY 2025/26 | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | Loans disbursed (Kshs. Bn) | Loans Principal Paid (Kshs. Bn) | Loans Interest Paid -*Including Overdraft* (Kshs. Bn) | Loan commitment fees, Penalties & Other Charges Paid (Kshs. Bn) | As of 30 June, 2026 (Kshs. Bn) | Percentage Change (%) | Composition (%) of Loan Portfolio |
| **External Debt** | | | | | | | | |
| Bilateral | 1,032.81 | 40.24 | 132.79 | 39.27 | 2.67 | 973.10 | (6) | 7 |
| Multilateral | 3,045.39 | 234.01 | 93.43 | 58.21 | 0.71 | 3,102.43 | Less than 1 | 24 |
| Commercial Banks | 289.90 | 4.72 | 121.39 | 19.14 | 0.01 | 163.74 | (44) | 1 |

| Category | As of 30 June, 2025 (Kshs. Bn) | FY 2025/26 | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | Loans disbursed (Kshs. Bn) | Loans Principal Paid (Kshs. Bn) | Loans Interest Paid -*Including Overdraft* (Kshs. Bn) | Loan commitment fees, Penalties & Other Charges Paid (Kshs. Bn) | As of 30 June, 2026 (Kshs. Bn) | Percentage Change (%) | Composition (%) of Loan Portfolio |
| International Sovereign Bond | 1,022.70 | 485.62 | 156.73 | 91.74 | 0.003 | 1,361.43 | 33 | 10 |
| Guaranteed Debt | 83.24 | - | - | - | | 69.85 | (16) | 1 |
| Suppliers Credit | 14.42 | - | - | - | - | 14.14 | (2) | Less than 1 |
| **Sub-Total External Debt** | **5,488.46** | **764.59** | **504.34** | **208.37** | **3.39** | **5,684.69** | **4** | **44** |
| **Domestic Debt** | | | | | | | | |
| **Category** | | **Net Change** | | | | | | |
| Treasury Bills | 1,036.87 | 81.28 | | | | 1,118.15 | 8 | 9 |
| Treasury bonds | 5,110.01 | 911.14 | | | | 6,021.15 | 18 | 46 |
| Pre-1997 Government Overdraft | 15.57 | (0.01) | | | | 15.57 | Less than 1 | Less than 1 |
| Central Bank of Kenya Overdraft | 67.63 | 23.36 | | | | 90.99 | 35 | 1 |
| IMF SDR* Funds On-Lent to Government | 80.56 | (1.52) | | | | 79.04 | (2) | 1 |
| **Sub-Total Domestic Debt** | **6,310.64** | **1,014.27** | | | | **7,324.91** | **16** | **56** |
| Total | 11,799.11 | | | | | 13,009.60 | 10 | 100 |

***Source:*** *National Treasury*

The public debt stock increased by 10 per cent, from Kshs.11.80 trillion as of 30 June, 2025, to Kshs.13.01 trillion as of 30 June, 2026. External debt increased by 4 per cent due to the issuance of new International Sovereign Bonds in 7-year and 12-year tranches, with a blended yield of 8.7 per cent, to facilitate buybacks of three Eurobonds totalling Kshs.78.32 billion, Kshs.86.29 billion, and Kshs.58.13 billion offered in March 2025, October 2025, and February 2026. Similarly, domestic debt recorded 16 per cent growth, attributable to increased borrowing through Treasury bills and bonds in the domestic market. Table 3.4 shows the external debt composition by currency.

**Table 3.4: External Debt Composition by Currency**

| S/no | Currency | Amount in Kshs. | Percentage (%) of total |
|---|---|---|---|
| 1. | US Dollar | 2,553,062,478,659.00 | 45 |
| 2. | Special Drawing Rights (XDR) | 1,344,623,556,140.00 | 24 |
| 3. | Euro | 1,095,295,372,131.00 | 19 |
| 4. | Chinese Yuan (CNY) | 516,053,668,589.00 | 9 |
| 5. | Japanese Yen (JPY) | 144,813,797,070 .00 | 2 |

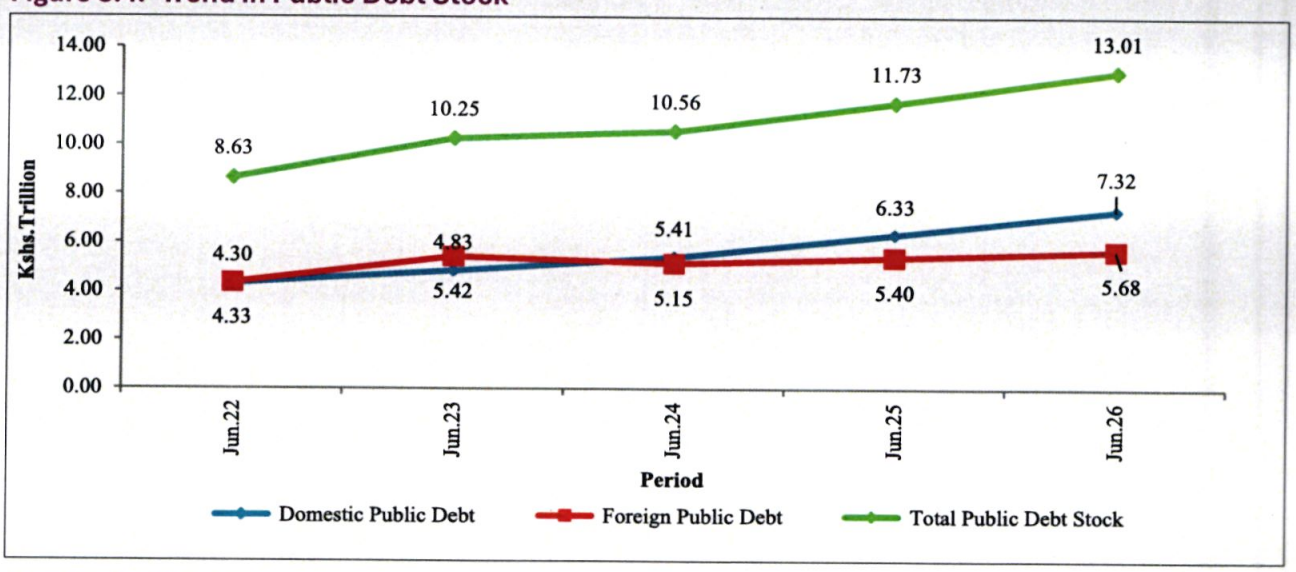
| S/no | Currency | Amount in Kshs. | Percentage (%) of total |
|---|---|---|---|
| 6. | Pound Sterling (GBP) | 22,501,529,165.00 | Less than 1 |
| 7. | Saudi Riyal | 3,173,150,966.00 | Less than 1 |
| 8. | Kuwait Dinar (KWD) | 1,740,066,981.00 | Less than 1 |
| 9. | South Korean Won (KRW) | 1,666,391,447.00 | Less than 1 |
| 10. | Swiss Franc (CHF) | 882,735,991.00 | Less than 1 |
| 11. | United Arabs Emirates Dirham (AED) | 751,061,878.00 | Less than 1 |
| 12. | Danish Krone (DKK) | 89,255,974.00 | Less than 1 |
| 13. | Swedish Krona (SEK) | 26,072,750.00 | Less than 1 |
| 14. | Canadian Dollar (CAD) | 7,589,887.00 | Less than 1 |
| 15. | Indian Rupee (INR) | 84,685.00 | Less than 1 |
| Total | | 5,684,686,812,313 | 100 |

***Source:*** *National Treasury*

The US Dollar-denominated debt accounted for the largest share of the public debt stock (45 per cent), followed by Special Drawing Rights (24 per cent) and the Euro (19 per cent) as at the end of the period under review.

Figure 3.4 illustrates the trend in public debt stock from 30 June 2022 to 30 June 2026.

**Figure 3.4: Trend in Public Debt Stock**




***Source:*** *National Treasury*

The revised allocation towards servicing the public debt in FY 2025/26 amounted to Kshs.2.10 trillion, representing 90 per cent of the CFS budgetary allocation, compared to revised estimates of Kshs.1.74 trillion allocated in FY 2024/25. Table 3.5 shows the public debt budget performance in FY 2025/26.

**Table 3.5: Public Debt Budget Performance**

| Debt Category | Revised Estimates (Kshs. Bn) | | | Exchequer Issues | Loan Expenditure in FY 2025/26 (Kshs. Bn) | | | Exchequer Issues as % of Revised Estimates | Expenditure as % of Estimates |
|---|---|---|---|---|---|---|---|---|---|
| | Loan Principal | Loan Interest | Total | | Principal | Interest & other charges -*Including Overdraft* | Total | | |
| External | 523.64 | 214.81 | **738.45** | 1,826.46 | 504.35 | 211.75 | **716.10** | 87 | 97 |
| Domestic | 445.65 | 911.95 | **1,357.60** | | 297.35 | 759.20 | **1,056.55** | | 78 |
| Total | 969.29 | 1,126.76 | 2,096.05 | 1,826.46 | 801.69 | 970.95 | 1,772.65 | 87 | 85 |

***Source:*** *National Treasury*

Total expenditure on public debt in FY 2025/26 amounted to Kshs.1.77 trillion, representing 85 per cent of the approved estimates, compared to Kshs.1.59 trillion (91 per cent) recorded in FY 2024/25. The increase is mainly attributed to a 52 per cent growth in principal payments for external debt from Kshs.332.67 billion to Kshs.504.35 billion and a 12 per cent increase in interest payments on domestic debt from Kshs.678.25 billion in FY 2024/25 to Kshs.759.20 billion in FY 2025/26.

External debt servicing amounted to Kshs.716.10 billion, comprising Kshs.504.35 billion on principal payments, Kshs.208.37 billion on interest payments, Kshs.1.27 billion on commitment fees, and Kshs.2.13 billion on other charges. Notably, in the first nine months of FY 2025/26, other charges reported were Kshs.12.91 billion, which was revised to Kshs.2.55 billion attributed to interest charges classified as service charges at the time of reporting. The total domestic debt payment was Kshs.1,056.55 billion, comprising Kshs.297.35 billion and Kshs.759.20 billion for principal and interest payments, respectively.

### 3.3.2 Overdraft Facility

The overdraft facility is a short-term borrowing facility for the government to cover temporary cash shortfalls. It is repayable within twelve months. Kenya's Government overdraft is administered by the Central Bank of Kenya (CBK). It is restricted to a maximum of five per cent of the most recently audited revenue 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 2025/26 financial year, the overdraft limit stood at Kshs.114.70 billion and was charged an average interest rate of 9.08 per cent per annum on the amount outstanding at the end of each month. In FY 2025/26, the total charge on the overdraft facility was Kshs.3.15 billion, as shown in Table 3.6

**Table 3.6: Charges on Overdraft Facility**

| Month | FY 2025/26 (Kshs.) | FY 2024/25 (Kshs.) | Variance in Percentage |
|---|---|---|---|
| | 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) |

| Month | FY 2025/26 (Kshs.) | FY 2024/25 (Kshs.) | Variance in Percentage |
|---|---|---|---|
| | a | b | c=(a-b)/b*100 |
| October | 173,337,989 | 488,108,426 | (64) |
| November | 309,428,744 | 591,928,539 | (48) |
| December | 396,988,684 | 479,333,516 | (17) |
| January | 203,537,315 | 501,703,924 | (59) |
| February | 196,600,332 | 490,118,861 | (60) |
| March | 144,190,090 | 735,338,036 | (80) |
| April | 205,063,401 | 747,171,709 | (73) |
| May | 399,259,027 | 767,259,651 | (48) |
| June | 427,428,202 | 718,425,703 | (41) |
| Total | 3,153,291,647 | 7,443,909,075 | (58) |

***Source:*** *National Treasury*

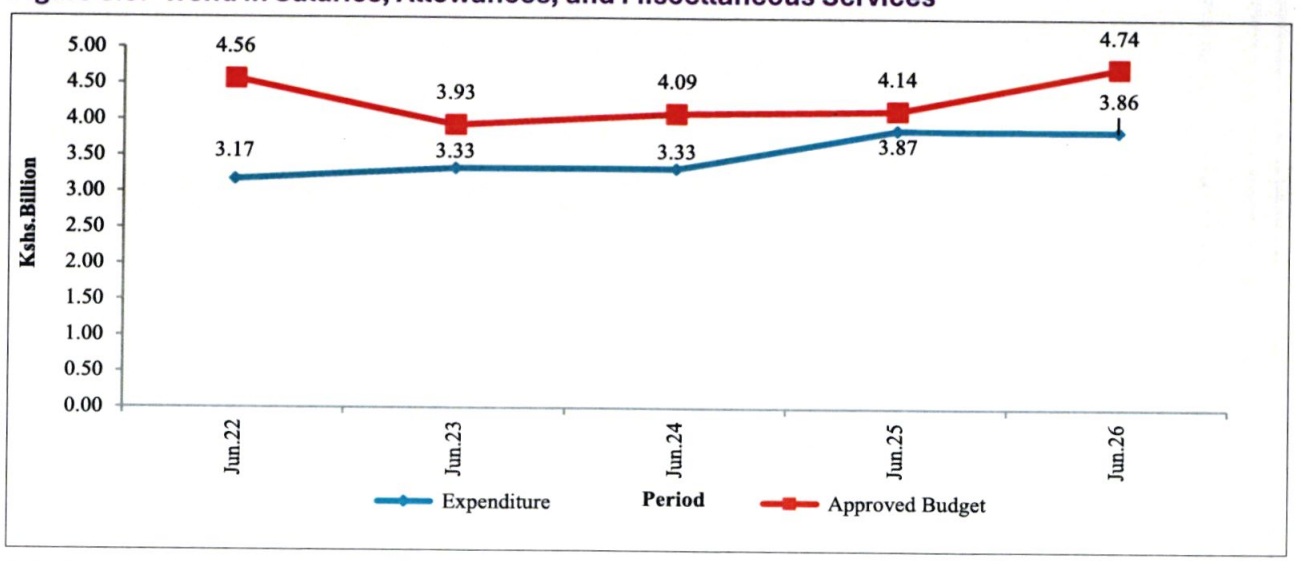
The decline in overdraft interest payments during the reporting period, compared to a similar period in FY 2024/25, was attributable to a drop in CBK's interest rates, which stood at 8.75 per cent in June 2026, down from 9.75 per cent in June 2025 and the implementation of the Treasury Single Account System that commenced in July 2025.

### 3.3.3 Salaries, Allowances, and Miscellaneous Services

The allocations for Salaries, Allowances and Miscellaneous Services (SAM) to constitutional office holders in the FY 2025/26 amounted to Kshs.4.74 billion, revised to Kshs.5.17 billion in Supplementary Estimates I and Supplementary Estimates II, compared to Kshs.4.14 billion allocated in FY 2024/2025.

The total expenditure towards SAM in FY 2025/26 was Kshs.3.86 billion, representing 75 per cent of the annual estimates, compared to Kshs.3.87 billion (94 per cent) recorded in FY 2024/25. Figure 3.5 shows the budgetary allocations and expenditure trends for Salaries, Allowances, and Miscellaneous Services from FY 2021/2022 to FY 2025/26.

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




***Source:*** *National Treasury*

Table 3.7 presents the SAM budget performance in FY 2025/26.

**Table 3.7: Salaries, Allowances, and Miscellaneous Services Budget Performance**

| Name of the Office | FY 2025/26 | | | | FY 2024/25 | | |
|---|---|---|---|---|---|---|---|
| | Revised Net Estimates (Kshs.) | Exchequer (Kshs.) | Expenditure (Kshs.) | Budget Performance (%) | Revised Net Estimates (Kshs.) | Expenditure (Kshs.) | Budget Performance (%) |
| **Salaries & Allowances** | | | | | | | |
| Office of the Attorney General | 12,566,400 | 12,255,771 | 12,255,771 | 98 | 17,324,400 | 14,549,269 | 84 |
| Director of Public Prosecutions | 10,366,032 | 10,243,353 | 10,243,353 | 99 | 9,510,132 | 9,560,228 | 101 |
| The Judicial Service Commission | 3,976,968,640 | 2,906,560,939 | 2,906,560,939 | 73 | 3,113,064,590 | 2,983,434,017 | 96 |
| Auditor General | 12,566,400 | 12,359,000 | 12,359,000 | 98 | 11,586,400 | 11,534,000 | 100 |
| Public Service Commission | 88,615,867 | 78,987,558 | 78,987,558 | 89 | 120,514,228 | 114,662,908 | 95 |
| Teachers Service Commission | 104,054,530 | 95,776,807 | 95,776,807 | 92 | 78,014,228 | 74,964,228 | 96 |
| Ethics and Anti-Corruption Commission | 19,990,000 | 19,990,000 | 19,990,000 | 100 | 19,995,200 | 19,990,000 | 100 |
| Kenya National Commission on Human Rights | 52,214,361 | 47,878,222 | 47,878,222 | 92 | 50,886,542 | 37,657,114 | 74 |
| Commission on Administrative Justice | 30,172,828 | 27,813,912 | 27,813,912 | 92 | 43,251,330 | 44,506,213 | 103 |
| National Gender & Equality Commission | 46,229,628 | 46,091,117 | 46,091,117 | 100 | 62,443,470 | 55,811,496 | 89 |
| National Cohesion & Integration Commission | 130,449,677 | 88,138,803 | 88, 138,803 | 68 | 58,815,296 | 58,388,228 | 99 |
| Commission on Revenue Allocation | 73,064,828 | 71,814,353 | 71,814,353 | 98 | 67,426,228 | 66,826,228 | 99 |
| Salaries & Remuneration Commission | 100,689,528 | 93,987,849 | 93,987,849 | 93 | 102,364,994 | 101,259,140 | 99 |
| National Land Commission | 180,607,780 | 102,139,902 | 102,139,902 | 57 | 75,454,228 | 74,884,228 | 99 |
| Controller of Budget | 10,366,032 | 10,243,353 | 10,243,353 | 99 | 9,560,232 | 9,560,228 | 100 |
| National Police Service Commission | 58,508,028 | 51,339,394 | 51,339,394 | 88 | 137,794,108 | 85,640,988 | 62 |
| Independent Electoral & Boundaries Commission | 122,494,437 | 76,437,438 | 76,437,438 | 62 | 44,330,913 | - | 0 |
| **Sub-Total** | **5,031,924,996** | **3,752,057,772** | **3,752,057,772** | 75 | **4,022,336,519** | **2,891,861,287** | 72 |

| Name of the Office | FY 2025/26 | | | | FY 2024/25 | | |
|---|---|---|---|---|---|---|---|
| | Revised Net Estimates (Kshs.) | Exchequer (Kshs.) | Expenditure (Kshs.) | Budget Performance (%) | Revised Net Estimates (Kshs.) | Expenditure (Kshs.) | Budget Performance (%) |
| Office of the President / Deputy President: (a) President | 42,439,881 | 17,325,000 | 17,325,000 | 76 | 36,051,256 | 17,325,000 | 86 |
| (b) Deputy President | | 14,726,256 | 14,726,256 | | | 13,499,068 | |
| (a) Former Presidents | 22,679,127 | 13,167,000 | 13,167,000 | 87 | 22,679,127 | 13,167,000 | 87 |
| (b) Former First Lady | | 6,583,500 | 6,583,500 | | | 6,583,500 | |
| **Sub-Total** | **65,119,008** | **51,801,756** | **51,801,756** | 80 | **58,730,383** | **50,574,568** | **86** |
| Total Salaries and Allowances | 5,097,044,004 | 3,803,859,528 | 3,803,859,528 | 75 | 4,081,066,902 | 3,813,803,082 | 93 |
| Employer Contribution to Housing Levy | 68,000,000 | 53,745,596 | 53,745,596 | 79 | 53,000,000 | 52,916,399 | 100 |
| Employer Contribution to N.S.S. F | 3,000,000 | 2,037,610 | 2,037,610 | 68 | 3,000,000 | 1,838,160 | 61 |
| **Total Miscellaneous Services** | **71,000,000** | **55,783,206** | **55,783,206** | 79 | **56,000,000** | **54,754,559** | 98 |
| Grand Total | 5,168,044,004 | 3,859,642,734 | 3,859,642,734 | 75 | 4,137,066,902 | 3,868,557,641 | 94 |

***Source:*** *National Treasury*

Analysis of the SAM performance shows that the National Land Commission, the Independent Electoral and Boundaries Commission, the National Cohesion and Integration Commission, and the Judicial Service Commission utilised 57 per cent, 62 per cent, 68 per cent, and 73 per cent of their budgets, respectively, in FY 2025/26. Besides, the Office of the President and the Deputy President also recorded low performance at 76 per cent. Further, low-budget absorption rates were also recorded in Employer contribution to NSSF (68 per cent) and Housing Levy (79 per cent). These are attributed to overbudgeting, vacant offices that took time to fill following the expiry of the terms of the chairpersons and/or members of the affected Commissions, and delayed recruitment of Judges by the Judiciary. A total of 24 Judges of the High Court and 13 Judges of the Environment and Land Court were sworn in on 4 May 2026, while the recruitment process for 15 Judges of the Court of Appeal was yet to be finalised as of the end of the financial year.

### 3.3.4 Guaranteed Debt

As of 30 June 2026, the guaranteed debt stock stood at Kshs.69.85 billion, compared to Kshs.83.24 billion as of 30 June 2025. The change in guaranteed debt was due to repayments by the Kenya Electricity Generating Company (KenGen) and the Kenya Ports Authority (KPA), and movements in the exchange rate. Table 3.8 Lists guaranteed loans as of 30 June 2026.

### Table 3.8: List of Guaranteed Loans as of 30 June 2026

| Classification | | | | Loan portfolio as of 30 June 2025 (Kshs. Mn) | FY 2025/26 | | Loan portfolio as of 30 June 2026 (Kshs. Mn) |
|---|---|---|---|---|---|---|---|
| Agency | Year | Purpose of the loan | Creditor | | Loan Disbursements (Kshs. Mn) | Expenditure on Loans (Principal) (Kshs. Mn) | |
| Kenya Airways | 2017 | Kenya Airways Guarantee (for Local Banks) | MTC Trust & Corporate Services Ltd (Security Agent for Local Banks) | 9,689.61 | - | - | 9,709.54 |
| Kenya Electricity Generating Company | 1997 | Sondu Miriu Hydropower Project | Government of Japan | 607.69 | - | - | 269.91 |
| | 2004 | Sondu Miriu Hydropower II | | 5,906.77 | - | - | 4,971.00 |
| | 2007 | Sondu Miriu Hydropower Project Sangoro Power Plant | | 2,798.23 | - | - | 2,372.76 |
| | 2010 | Olkaria 1 Unit 4 and 5 Geothermal Power Plant Olkaria | | 16,107.44 | - | - | 13,159.63 |
| | 2011 | Rehabilitation and Upgrade of the Geothermal Plant Olkaria | Government of the Federal Republic of Germany -GiZ | 791.31 | - | - | - |
| | 2021 | DSSI Japan for KenGen Loans Phase I | Government of Japan | 526.08 | - | - | 233.67 |
| | 2021 | DSSI Japan for KenGen Loans Phase II | | 654.66 | - | - | 348.93 |
| Kenya Ports Authority | 2007 | Mombasa Port Development Programme | Government of Japan | 17,445.73 | - | - | 14,531.26 |
| | 2015 | Kenya Port Development Project-Phase II | | 28,347.24 | - | - | 24,075.15 |
| | 2021 | DSSI Japan -Kenya Ports Authority) – Phase I | | 162.63 | - | - | 72.23 |
| | 2021 | DSSI Japan -Kenya Ports Authority-Phase II | | 203.27 | - | - | 108.34 |
| **Total** | | | | 83,240.67 | - | - | 69,852.43 |

***Source:*** *National Treasury*

Notably, the increase in guaranteed debt for Kenya Airways was a result of movements in the exchange rate of the Kenyan Shilling against the US dollar, which ranged from Kshs.129.23 in June 2025 to Kshs.129.50 in June 2026. Further, there was no budget allocation for settling guaranteed loans in FY 2025/26.

### 3.3.5 Pensions and Gratuities

The allocation to Pensions and gratuities for FY 2025/26 amounted to Kshs.234.90 billion, compared to Kshs.223.15 billion allocated in FY 2024/25. 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 Kshs.34.44 billion.

Total expenditure towards Pensions and Gratuities in FY 2025/26 stood at Kshs.206.01 billion, representing 88 per cent of the revised estimates, compared to 93 per cent (Kshs.207.22 billion), recorded in FY 2024/25. Table 3.9 shows performance for various pension categories in FY 2025/26.

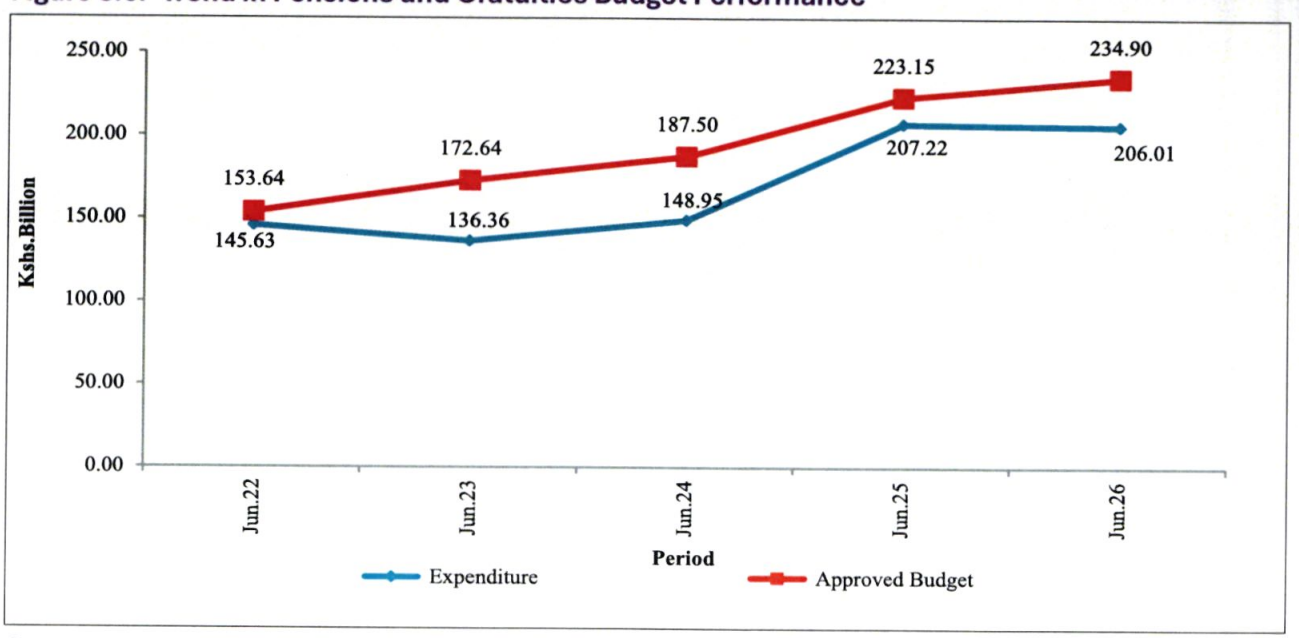
**Table 3.9: Pension and Gratuities Budget Performance**

| Category for Pensions and Gratuities | FY 2025/26 | | | | FY 2024/25 | | | |
|---|---|---|---|---|---|---|---|---|
| | Revised Estimates (Kshs. Mn) | Exchequer Issued (Kshs. Mn) | Expenditure (Kshs. Mn) | Budget Performance % | Revised Estimates (Kshs. Mn) | Exchequer Issued (Kshs. Mn) | Expenditure (Kshs. Mn) | Budget Performance % |
| Ordinary Pension | 100,323.79 | 86,472.55 | 98,890.74 | **99** | 93,776.15 | 75,003.42 | 75,003.42 | 80 |
| Commuted Pension | 93,501.29 | 76,233.22 | 63,471.74 | **63** | 85,761.82 | 97,857.63 | 97,857.63 | 106 |
| Other Pension Schemes | 6,631.10 | | | | 6,632.10 | | | |
| Public Service Superannuation Scheme | 34,442.26 | 43,646.40 | 43,646.40 | **127** | 36,976.71 | 34,355.02 | 34,355.02 | 93 |
| Total | 234,898.45 | 206,352.16 | 206,008.88 | 88 | 223,146.78 | 207.216.07 | 207,216.07 | 93 |

***Source:*** *National Treasury*

Figure 3.6 shows the trend in pensions and gratuities budget performance from 30 June 2022 to 30 June 2026.

**Figure 3.6: Trend in Pensions and Gratuities Budget Performance**




***Source:*** *National Treasury*

Analysis of Pensions and Gratuities allocation shows a sustained upward trend over the five years, reflecting the growing fiscal burden associated with its obligations. This increasing demand for resources from the Consolidated Fund is likely to intensify pressure on the already constrained fiscal space, potentially limiting the Government's capacity to finance other priority expenditures and further underscoring the need for prudent fiscal planning and sustainable management of pension-related liabilities.

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

### 3.4.1 Introduction

This section presents an analysis of MDAs' expenditure by economic classification for the FY 2025/26, covering both development and recurrent expenditure. The development expenditure is disaggregated into major economic items, including Capital Transfers to Semi-Autonomous Government Agencies (SAGAs), Civil Works and Construction of Residential and Non-Residential Buildings, Refurbishment of Buildings and Infrastructure, Purchase of Specialized Plant, Equipment, and Machinery, and Pre-Feasibility Studies.

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

### 3.4.2 Ministries, Departments, and Agencies Development Expenditure Analysis

In FY 2025/26, the Original gross allocation towards Ministerial development activities amounted to Kshs.744.84 billion, revised to Kshs.879.30 billion in Supplementary Estimates I and Kshs.889.87 billion in Supplementary Estimates II, compared to Kshs.612.98 billion allocated in FY 2024/25. Gross ministerial development expenditure in FY 2025/26 amounted to Kshs.809.47 billion, recording an absorption rate of 91 per cent, comprising Kshs.806.42 billion paid expenditures and Kshs.3.05 billion accrued expenses, compared to 89 per cent (Kshs.545.80 billion) recorded in FY 2024/25. Table.3.10 shows the development expenditure breakdown by MDAs for FY 2025/26.

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

| MINISTRY/ STATE DEPARTMENT/ AGENCY | Capital Transfers | Construction of Non-Residential Buildings | Refurbishment of Buildings/ Infrastructure | Construction of Residential Buildings (Including Hostels) | Construction and Civil Works | Purchase of Specialised Plant, Equipment and Machinery | Pre-Feasibility and Appraisal Studies | Other Expenses | Paid Expenses | Accrued Expenses | Gross Expenditure *(Paid + Accrued)* | (A-I-A) | Net Expenditure |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Executive Office of the President | - | - | 30.00 | - | 259.41 | 43.02 | 19.85 | 980.02 | 1,317.67 | 14.63 | **1,332.30** | - | **1,332.30** |
| Office of the Deputy President | - | - | 100.00 | - | - | - | - | - | 100.00 | - | **100.00** | - | **100.00** |
| State House | - | 9.67 | 653.05 | - | - | 199.58 | - | 408.06 | 1,270.36 | - | **1,270.36** | - | **1,270.36** |
| State Department for National Government Coordination | - | - | - | - | - | - | 21.94 | - | 21.94 | - | **21.94** | - | **21.94** |
| State Department for Correctional Services | - | 232.66 | 5.19 | - | 64.95 | 17.07 | - | - | 308.12 | 11.75 | **319.87** | - | **319.87** |
| State Department for Immigration and Citizen Services | - | 339.15 | 4.73 | - | - | 257.88 | - | 13,173.50 | 14,529.52 | -754.25 | **13,775.27** | 10,602.09 | **3,173.18** |
| National Police Service | - | 342.34 | 9.98 | - | - | 1,188.28 | - | 129.99 | 1,670.59 | - | **1,670.59** | 500.00 | **1,170.59** |
| State Department for Internal Security and National Administration | - | 631.09 | - | - | - | 7,400.00 | - | - | 8,031.09 | - | **8,031.09** | - | **8,031.09** |
| State Department for Devolution | 9,784.84 | - | - | - | 37.65 | - | - | 37.32 | 9,796.56 | 63.26 | **9,859.82** | - | **9,859.82** |

| MINISTRY/ STATE DEPARTMENT/ AGENCY | Capital Transfers | Construction of Non-Residential Buildings | Refurbishment of Buildings/ Infrastructure | Construction of Residential Buildings (Including Hostels) | Construction and Civil Works | Purchase of Specialised Plant, Equipment and Machinery | Pre-Feasibility and Appraisal Studies | Other Expenses | Paid Expenses | Accrued Expenses | Gross Expenditure *(Paid + Accrued)* | (A-I-A) | Net Expenditure |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| State Department for Special Programmes | 165.60 | - | - | - | - | - | - | - | 165.60 | - | **165.60** | - | **165.60** |
| State Department for ASALs and Regional Development | 4,400.98 | - | - | - | 292.87 | 14.96 | - | 26.93 | 4,696.69 | 39.06 | **4,735.75** | 269.82 | **4,465.93** |
| Ministry of Defence | 4,584.20 | - | - | - | - | - | - | - | 4,584.20 | - | **4,584.20** | 3,584.20 | **1,000.00** |
| State Department for Foreign Affairs | 93.10 | - | - | - | - | 2,253.30 | - | - | 2,346.40 | - | **2,346.40** | - | **2,346.40** |
| State Department for Vocational and Technical Training | 2,170.52 | 259.44 | - | - | - | - | - | 3,331.27 | 5,760.72 | 0.52 | **5,761.24** | 3,395.74 | **2,365.50** |
| State Department for Higher Education and Research | 4,834.18 | - | - | - | - | - | - | - | 4,834.18 | - | **4,834.18** | 16.28 | **4,817.90** |
| State Department for Basic Education | 15,497.26 | - | - | - | - | - | - | 212.95 | 15,710.21 | - | **15,710.21** | 851.77 | **14,858.44** |
| The National Treasury | 22,063.58 | - | 400.00 | - | - | 46.36 | -0.32 | 7,179.06 | 29,038.43 | 650.25 | **29,688.67** | 9,439.10 | **20,249.57** |
| State Department of Economic Planning | 61,941.42 | - | - | - | - | - | 95.94 | 9.67 | 62,037.36 | 9.67 | **62,047.03** | 9.67 | **62,037.36** |

| MINISTRY/ STATE DEPARTMENT/ AGENCY | Capital Transfers | Construction of Non-Residential Buildings | Refurbishment of Buildings/ Infrastructure | Construction of Residential Buildings (Including Hostels) | Construction and Civil Works | Purchase of Specialised Plant, Equipment and Machinery | Pre-Feasibility and Appraisal Studies | Other Expenses | Paid Expenses | Accrued Expenses | Gross Expenditure *(Paid + Accrued)* | (A-I-A) | Net Expenditure |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| State Department for Public Investments and Assets Management | 243.21 | - | - | - | - | - | - | 481.76 | 694.85 | 30.12 | **724.97** | - | **724.97** |
| State Department for Medical Services | 25,171.38 | - | 354.79 | - | 516.32 | 1,499.99 | 900.00 | - | 28,442.49 | - | **28,442.49** | 10,139.72 | **18,302.77** |
| State Department for Public Health and Professional Standards | 3,598.98 | - | - | - | - | - | - | 89.32 | 3,688.30 | - | **3,688.30** | - | **3,688.30** |
| State Department of Roads | 170,070.68 | 55.08 | 99.89 | - | 51.66 | 13.36 | 839.40 | 844.29 | 171,974.57 | -0.20 | **171,974.36** | 46,931.01 | **125,043.36** |
| State Department of Transport | 53,630.36 | - | 37.84 | - | - | 13.80 | 63.04 | 190.95 | 53,886.50 | 49.50 | **53,936.00** | 48,409.78 | **5,526.22** |
| State Department for Shipping and Maritime Affairs | 558.21 | - | - | - | - | - | 399.88 | - | 950.33 | 7.76 | **958.09** | 393.26 | **564.83** |
| State Department for Housing & Urban Development | 8,820.27 | - | 661.85 | - | 113,643.54 | - | 3,799.93 | 5,800.98 | 132,631.75 | 94.83 | **132,726.59** | 101,991.79 | **30,734.80** |
| State Department for Public Works | 449.00 | - | - | - | 308.39 | - | 4.84 | - | 757.31 | 4.91 | **762.23** | - | **762.23** |

| MINISTRY/ STATE DEPARTMENT/ AGENCY | Capital Transfers | Construction of Non-Residential Buildings | Refurbishment of Buildings/ Infrastructure | Construction of Residential Buildings (Including Hostels) | Construction and Civil Works | Purchase of Specialised Plant, Equipment and Machinery | Pre-Feasibility and Appraisal Studies | Other Expenses | Paid Expenses | Accrued Expenses | Gross Expenditure *(Paid + Accrued)* | (A-I-A) | Net Expenditure |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| State Department for Aviation and Aerospace Development | 625.20 | - | - | - | - | 5.50 | - | 22.05 | 651.77 | 0.99 | **652.76** | - | **652.76** |
| State Department for Irrigation | 8,824.20 | - | - | - | - | - | - | 228.16 | 8,824.20 | 228.16 | **9,052.36** | - | **9,052.36** |
| State Department for Water and Sanitation | 48,281.16 | - | 13.21 | - | 389.51 | - | - | - | 48,674.75 | 9.13 | **48,683.88** | 13,299.73 | **35,384.15** |
| State Department for Lands and Physical Planning | 7,130.61 | 198.41 | 66.08 | - | - | 55.00 | - | 142.14 | 7,592.24 | - | **7,592.24** | 1,086.85 | **6,505.39** |
| State Department for Information Communications, Technology & Digital Economy | 6,243.28 | - | - | - | - | 242.94 | - | 1,534.82 | 7,758.64 | 262.40 | **8,021.04** | 3,011.03 | **5,010.01** |
| State Department for Broadcasting & Telecommunications | 173.88 | - | 101.31 | - | - | - | - | - | 275.20 | - | **275.20** | - | **275.20** |
| State Department for Sports | 20,601.44 | - | - | - | - | 19.78 | - | - | 20,621.23 | - | **20,621.23** | 21,811.89 | **-1,190.66** |
| State Department for Culture and Heritage | 125.00 | - | - | - | - | - | - | - | 125.00 | - | **125.00** | - | **125.00** |

| MINISTRY/ STATE DEPARTMENT/ AGENCY | Capital Transfers | Construction of Non-Residential Buildings | Refurbishment of Buildings/ Infrastructure | Construction of Residential Buildings (Including Hostels) | Construction and Civil Works | Purchase of Specialised Plant, Equipment and Machinery | Pre-Feasibility and Appraisal Studies | Other Expenses | Paid Expenses | Accrued Expenses | Gross Expenditure *(Paid + Accrued)* | (A-I-A) | Net Expenditure |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| State Department for Youth Affairs and the Arts | 34.62 | 12.39 | 1.11 | - | - | - | - | 2,604.52 | 2,276.89 | 375.75 | **2,652.63** | 97.60 | **2,555.04** |
| State Department for Energy | 20,375.14 | - | 156.46 | - | - | 59.72 | 1,913.80 | 21,260.93 | 43,382.32 | 383.74 | **43,766.05** | 20,180.34 | **23,585.71** |
| State Department for Livestock Development | 2,668.36 | 57.47 | - | - | 842.20 | 1,452.58 | - | 2,113.06 | 6,769.21 | 364.46 | **7,133.67** | 1,050.00 | **6,083.67** |
| State Department for Blue Economy and Fisheries | 6,249.16 | 385.98 | - | - | 55.50 | 10.96 | - | 42.53 | 6,744.13 | - | **6,744.13** | 603.66 | **6,140.47** |
| State Department for Crop Development | 38,029.56 | 61.75 | 498.34 | - | 613.50 | 607.69 | 40.14 | 6,162.29 | 46,013.27 | - | **46,013.27** | 289.68 | **45,723.59** |
| State Department for Cooperatives | 2,823.67 | 49.55 | - | - | - | 91.86 | - | 94.74 | 3,059.82 | - | **3,059.82** | - | **3,059.82** |
| State Department for Trade | 299.85 | - | - | - | - | - | - | - | 299.85 | - | **299.85** | - | **299.85** |
| State Department for Industry | 5,440.40 | - | - | - | - | - | 92.43 | 100.00 | 5,632.83 | - | **5,632.83** | - | **5,632.83** |
| State Department for Micro, Small and Medium Enterprises Development | 9,009.45 | - | 0.09 | - | - | - | 304.41 | - | 9,313.95 | - | **9,313.95** | - | **9,313.95** |

| MINISTRY/ STATE DEPARTMENT/ AGENCY | Capital Transfers | Construction of Non-Residential Buildings | Refurbishment of Buildings/ Infrastructure | Construction of Residential Buildings (Including Hostels) | Construction and Civil Works | Purchase of Specialised Plant, Equipment and Machinery | Pre-Feasibility and Appraisal Studies | Other Expenses | Paid Expenses | Accrued Expenses | Gross Expenditure *(Paid + Accrued)* | (A-I-A) | Net Expenditure |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| State Department for Investment Promotion | - | - | - | - | - | - | 202.74 | 2,492.21 | 2,694.95 | - | **2,694.95** | - | **2,694.95** |
| State Department for Labour and Skills Development | 202.24 | 20.16 | - | - | - | 10.94 | - | 243.68 | 477.02 | - | **477.02** | - | **477.02** |
| State Department for Social Protection and Senior Citizen Affairs | - | - | 35.00 | - | - | - | - | 152.92 | 181.74 | 6.18 | **187.92** | - | **187.92** |
| State Department for Children Services | - | - | 121.60 | - | 61.54 | - | - | - | 183.14 | - | **183.14** | - | **183.14** |
| State Department for Mining | - | - | 12.81 | - | - | 27.74 | - | 33.00 | 67.61 | 5.94 | **73.55** | 50.23 | **23.32** |
| State Department for Petroleum | 1,127.50 | - | - | - | 7.58 | 489.50 | 1,215.96 | 2,208.52 | 4,502.21 | 546.84 | **5,049.05** | 5,000.82 | **48.23** |
| State Department for Tourism | 1,843.49 | - | 32.43 | - | 123.17 | 7.31 | - | 32.39 | 1,990.66 | 48.15 | **2,038.81** | - | **2,038.81** |
| State Department for Wildlife | 1,785.00 | - | - | - | - | 54.92 | 49.82 | 190.52 | 2,066.67 | 13.58 | **2,080.26** | - | **2,080.26** |

| MINISTRY/ STATE DEPARTMENT/ AGENCY | Capital Transfers | Construction of Non-Residential Buildings | Refurbishment of Buildings/ Infrastructure | Construction of Residential Buildings (Including Hostels) | Construction and Civil Works | Purchase of Specialised Plant, Equipment and Machinery | Pre-Feasibility and Appraisal Studies | Other Expenses | Paid Expenses | Accrued Expenses | Gross Expenditure *(Paid + Accrued)* | (A-I-A) | Net Expenditure |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| State Department for Gender and Affirmative Action | 4,484.41 | - | - | - | - | 10.90 | - | 62.03 | 4,533.40 | 23.94 | **4,557.34** | - | **4,557.34** |
| State Department for Public Service | 1,249.41 | 207.59 | - | - | - | 111.70 | 1.98 | 261.63 | 1,673.62 | 158.69 | **1,832.31** | 242.01 | **1,590.30** |
| The State Law Office | 50.00 | - | 139.99 | - | - | - | - | 110.00 | 287.56 | 12.43 | **299.99** | - | **299.99** |
| The Judiciary | 9.35 | 105.88 | 28.49 | - | - | 169.65 | - | 335.90 | 649.27 | - | **649.27** | - | **649.27** |
| Ethics and Anti-Corruption Commission | - | - | 122.95 | - | - | - | - | - | 122.95 | - | **122.95** | - | **122.95** |
| Office of the Director of Public Prosecutions | - | 32.91 | 9.27 | - | - | 23.66 | - | 204.03 | 266.00 | 3.87 | **269.87** | - | **269.87** |
| State Department for Environment and Climate Change | 160.43 | - | - | - | 19.71 | - | - | 1,193.28 | 1,238.94 | 134.48 | **1,373.42** | - | **1,373.42** |
| State Department for Forestry | 5,320.94 | - | - | - | - | - | - | 241.75 | 5,320.94 | 241.75 | **5,562.69** | - | **5,562.69** |
| National Land Commission | 300.00 | - | - | - | - | - | - | 256.01 | 556.01 | 0.00 | **556.01** | - | **556.01** |
| Independent Electoral and Boundaries Commission. | - | 30.00 | - | - | - | - | - | - | 30.00 | - | **30.00** | - | **30.00** |

| MINISTRY/ STATE DEPARTMENT/ AGENCY | Capital Transfers | Construction of Non-Residential Buildings | Refurbishment of Buildings/ Infrastructure | Construction of Residential Buildings (Including Hostels) | Construction and Civil Works | Purchase of Specialised Plant, Equipment and Machinery | Pre-Feasibility and Appraisal Studies | Other Expenses | Paid Expenses | Accrued Expenses | Gross Expenditure *(Paid + Accrued)* | (A-I-A) | Net Expenditure |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Parliamentary Joint Services | - | 354.98 | 59.99 | - | - | 498.94 | - | 649.90 | 1,555.81 | 8.00 | **1,563.81** | - | **1,563.81** |
| Teachers Service Commission | 442.76 | - | - | - | - | - | - | - | 442.76 | - | **442.76** | - | **442.76** |
| Auditor General | 20.93 | 300.00 | - | - | - | - | - | - | 320.93 | - | **320.93** | 20.93 | **300.00** |
| Total | **582,121.35** | **24,061.64** | **3,756.46** | **-** | **117,287.52** | **16,898.90** | **9,965.78** | **55,508.40** | **806,423.18** | **3,050.29** | **809,473.46** | **303,279** | **506,194.46** |

***Source:*** *MDAs*

Analysis of MDAs' development expenditure by economic classification shows that the highest spending category was Capital Transfers to SAGAs at Kshs.582.12 billion, representing 72 per cent of the gross development expenditure. Capital Transfers may take the form of subsidies, grants, or direct transfers to SAGAs, intended to complement activities and mandates executed on behalf of parent ministries. A summary of Capital Transfers is annexed to this report.

Construction and Civil Works recorded Kshs.117.29 billion, the second-highest spending category, representing 14 per cent, with the State Department for Housing and Urban Development recording the highest at Kshs.113.64 billion. Another budget item with significant expenses was Construction of Residential Buildings at Kshs.24.06 billion (3 per cent).

Further analysis shows that the State Department for Roads recorded the highest Capital Transfers at Kshs.170.07 billion, representing 31 per cent, and the State Department for Economic Planning recorded Kshs.61.94 billion, representing 11 per cent of the total Capital Transfers.

Other Expenses category recorded Kshs.55.51 billion, representing 7per cent of the total gross development expenditure. MDAs that recorded the highest expenditure under the "Other Expenses" Category include:

***The State Department for Immigration and Citizen Services*** – included Supplies for Production for Identity Cards Material at Kshs.6.8 billion and contracted technical services at Kshs.4.9 billion.

***The State Department for Technical, Vocational Education and Training*** – included Kshs.2.4 billion for the acquisition of furniture and general equipment.

***The State Department for Youth Affairs and Creative Economy*** – included Kshs.991 million for training expenses and Kshs.1.2 million for other operating expenses.

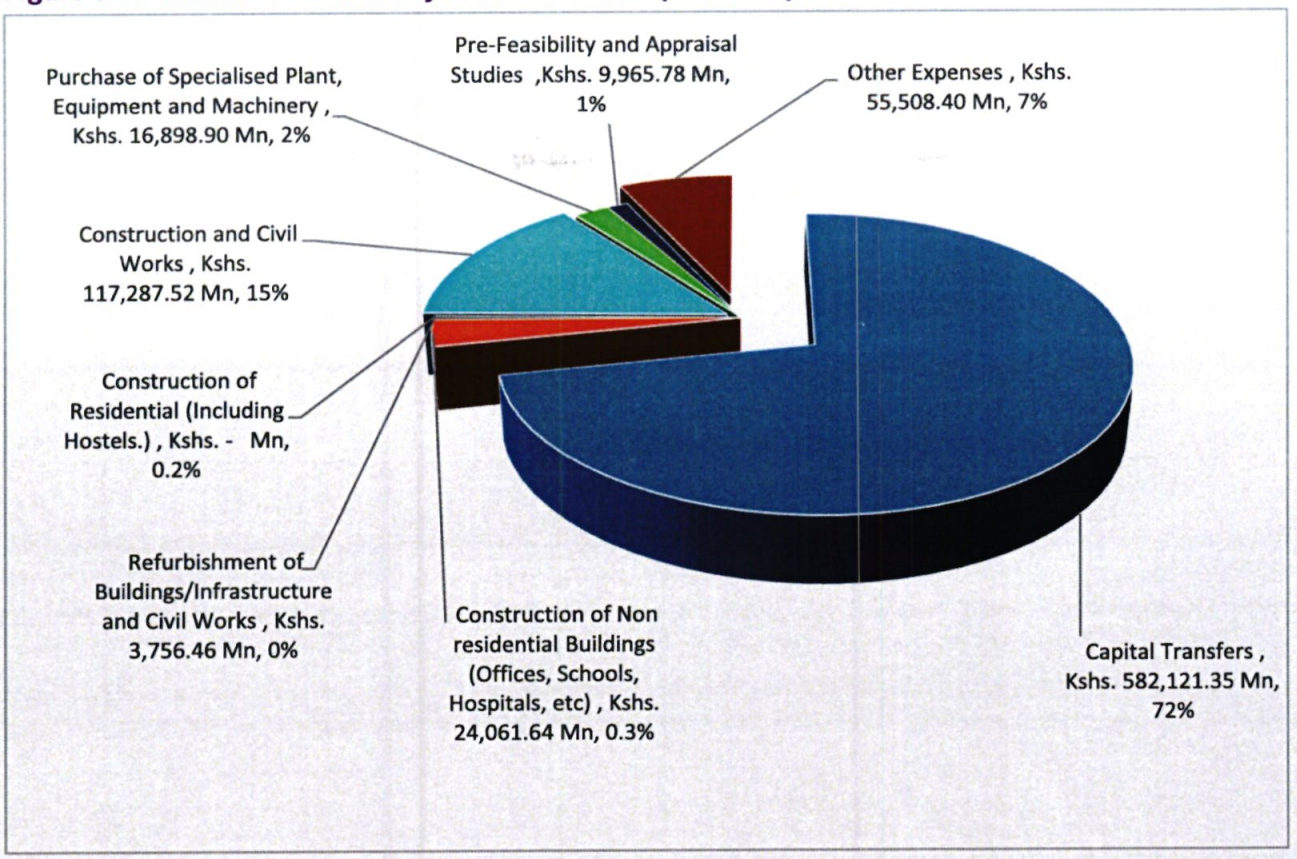
***The National Treasury*** – included Kshs.5.9 billion on the use of other Goods and Services and Kshs.1 billion on the purchase of buildings.

***The State Department for Agriculture***– Major items were on agricultural supplies at Kshs.2.20 billion and specialised materials at Kshs.2.40 billion.

***The State Department for Housing and Urban Development*** - Kshs.5.8 billion for Contracted Professional Services.

Figure 3.7 shows the composition of MDAs' development expenditure in FY 2025/26.

**Figure 3.7: Breakdown Summary of MDAs' Development Expenditure**




***Source:*** *MDAs*

### 3.4.3 Ministries, Departments, and Agencies: Recurrent Expenditure Analysis

In FY 2025/26, the original gross allocation to ministerial recurrent expenditure amounted to Kshs. 1.80 trillion, revised to Kshs. 2.03 trillion in Supplementary Estimates I and Kshs. 2.04 trillion in Supplementary Estimates II, compared to Kshs. 1.77 trillion allocated in FY 2024/25. Expenditure in FY 2025/26 totals Kshs.1.96 trillion, representing 96 per cent of the revised gross recurrent estimates (comprising Kshs.1.95 trillion as paid and Kshs.7.51 billion as accrued expenses), compared to 70 per cent (Kshs.1.67 trillion), recorded in FY 2024/25.

A breakdown of the MDAs' recurrent expenditure for FY 2025/26 is presented in Table 3.11

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

| Ministries/ Departments/ Agencies | Compensation to Employees | Use of Goods and Services | | | | | | | | | | | | | | Subsidies | | Social Security Benefits | Current Transfers | Acquisition of Financial Assets | Acquisition of Non-Financial Assets | Paid Expenditure | Accrued Expenditure | Gross Expenditure | (A-I-A) | Net Expenditure |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Utilities, Supplies and Services | Communication, Supplies and Services | Domestic Travel | Foreign Travel | Printing and Advertising | Rentals of Produced Assets | Training | Hospitality | Specialised Materials and Supplies | Routine Maintenance Motor Vehicles | Maintenance Expenses-Other Assets | Insurance Cost | Office and General Supplies and Services | Fuel Oil and Lubricants | Other Expenses | Subsidies to Public Corporations | Subsidies to Private Enterprise | | | | | | | | | |
| Executive Office of the President | 2,206.86 | 22.36 | 36.52 | 314.70 | 88.74 | 27.93 | 329.73 | 55.46 | 277.72 | 225.24 | 53.19 | 171.95 | 2.16 | 58.32 | 67.31 | 1,991.00 | - | - | - | 623.25 | - | 236.58 | 6,589.37 | 199.65 | **6,789.02** | 15.11 | **6,773.92** |
| Office of the Deputy President | 1,109.52 | 40.69 | 29.97 | 568.80 | 86.38 | 36.42 | 253.04 | 15.52 | 909.75 | 9.54 | 105.02 | 31.86 | - | 63.39 | 133.97 | 1,781.88 | - | - | - | - | - | 86.45 | 5,262.20 | - | **5,262.20** | 1.21 | **5,260.99** |
| Office of the Prime Cabinet Secretary | 181.01 | - | 11.26 | 133.00 | 19.76 | 4.51 | - | 11.32 | 29.53 | 0.87 | 18.43 | 7.96 | - | 20.18 | 19.15 | 122.17 | - | - | - | - | - | 26.09 | 604.74 | 0.49 | **605.23** | - | **605.23** |
| State Department for Parliamentary Affairs | 195.13 | - | 6.49 | 90.52 | 3.25 | 4.46 | - | 11.84 | 58.46 | 1.56 | 3.38 | 8.85 | - | 12.67 | 4.94 | 24.58 | - | - | - | - | - | 7.02 | 433.15 | - | **433.15** | - | **433.15** |
| State Department for Cabinet Affairs | 84.56 | - | 3.26 | 33.22 | 14.67 | 1.92 | - | 11.17 | 22.27 | 0.09 | 2.07 | 0.92 | - | 10.51 | 5.01 | 23.00 | - | - | - | - | - | 13.25 | 225.77 | 0.16 | **225.93** | - | **225.93** |
| State House | 3,601.38 | 128.04 | 150.84 | 2,402.22 | 159.18 | 38.02 | 181.75 | 42.05 | 1,662.29 | 52.90 | 612.98 | 78.29 | 90.00 | 82.40 | 707.03 | 6,770.60 | - | - | - | - | - | 493.46 | 17,253.40 | - | **17,253.40** | 2.10 | **17,251.30** |
| State Department for National Government Coordination | 308.17 | - | 14.51 | 124.99 | 31.34 | 6.42 | 184.25 | 27.16 | 47.10 | 0.36 | 10.04 | 0.51 | - | 12.49 | 40.70 | 79.71 | - | - | - | - | - | 59.11 | 902.18 | 44.69 | **946.87** | - | **946.87** |
| State Department for Correctional Services | 29,395.09 | 503.47 | 11.98 | 310.23 | - | 5.34 | 93.63 | 372.64 | 64.29 | 5,523.11 | 94.61 | 15.52 | 937.50 | 71.94 | 407.79 | 504.70 | - | - | - | 22.45 | - | 179.31 | 38,124.35 | 389.26 | **38,513.61** | 3.48 | **38,510.12** |
| State Department for Immigration and Citizen Services | 8,155.94 | 98.72 | 90.78 | 1,060.45 | 64.86 | 23.87 | 488.53 | 168.15 | 143.65 | 824.74 | 39.74 | 46.44 | - | 126.87 | 168.37 | 2,561.67 | - | - | - | 171.16 | - | 81.51 | 14,031.65 | 283.79 | **14,315.45** | 4,107.15 | **10,208.30** |
| National Police Service | 92,309.63 | 1,468.98 | 42.95 | 411.11 | - | 19.43 | 65.84 | 648.85 | 3.04 | 7,599.84 | 755.09 | 129.97 | 12,902.70 | 80.42 | 1,146.50 | 16,027.70 | - | - | - | - | - | 805.23 | 132,699.16 | 1,718.11 | **134,417.26** | - | **134,417.26** |
| State Department for Internal Security and National Administration | 18,161.25 | 261.81 | 3.77 | 1,427.95 | - | 0.04 | 20.13 | 212.71 | 1,023.89 | 397.67 | 97.80 | 16.05 | - | 3.83 | 165.01 | 24,092.75 | - | - | - | 2,482.76 | - | 36.39 | 47,974.77 | 429.04 | **48,403.82** | 33.25 | **48,370.56** |
| State Department for Devolution | 241.36 | 0.07 | 2.35 | 32.14 | - | 27.12 | 125.29 | 6.15 | 96.45 | 3.66 | 4.44 | 3.12 | - | 7.57 | 8.05 | 75.47 | - | - | - | 725.75 | - | 6.40 | 1,362.76 | 2.63 | **1,365.39** | - | **1,365.39** |
| State Department for Special Programmes | 31.27 | 0.23 | 3.07 | 31.47 | - | 0.65 | 4.80 | 1.41 | 15.72 | - | 0.36 | 0.05 | - | 1.49 | 5.83 | 666.92 | - | - | - | 12,667.96 | - | 97.88 | 13,529.12 | - | **13,529.12** | - | **13,529.12** |
| State Department for the ASALs and Regional Development | 247.94 | 1.69 | 1.69 | 15.83 | - | 0.37 | 91.64 | 6.92 | 13.39 | - | 1.31 | 4.31 | - | 3.52 | 4.37 | 14.00 | - | - | - | 8,604.25 | - | 0.70 | 9,009.79 | 0.45 | **9,010.24** | - | **9,010.24** |

| Ministries/ Departments/ Agencies | Compensation to Employees | Use of Goods and Services | | | | | | | | | | | | | | | Subsidies | | Social Security Benefits | Current Transfers | Acquisition of Financial Assets | Acquisition of Non-Financial Assets | Paid Expenditure | Accrued Expenditure | Gross Expenditure | (A-I-A) | Net Expenditure |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Utilities, Supplies and Services | Communication, Supplies and Services | Domestic Travel | Foreign Travel | Printing and Advertising | Rentals of Produced Assets | Training | Hospitality | Specialised Materials and Supplies | Routine Maintenance Motor Vehicles | Maintenance Expenses-Other Assets | Insurance Cost | Office and General Supplies and Services | Fuel, Oil and Lubricants | Other Expenses | Subsidies to Public Corporations | Subsidies to Private Enterprise | | | | | | | | | |
| Ministry of Defence | 2,407.00 | - | 6.21 | 29.10 | 20.70 | 11.16 | - | 40.85 | 19.26 | 33.89 | 12.39 | 6.29 | - | 20.93 | 21.07 | 267.24 | - | - | - | 217,303.98 | - | 1.75 | 220,201.83 | - | **220,201.83** | 6,349.62 | **213,852.21** |
| State Department for Foreign Affairs | 9,171.91 | 314.61 | 158.81 | 152.76 | 2,219.77 | 14.85 | 2,361.94 | 5.26 | 261.29 | 19.93 | 47.99 | 93.26 | 19.53 | 69.11 | 84.83 | 1,358.47 | - | - | - | 568.32 | - | 190.83 | 16,507.71 | 521.30 | **17,029.01** | 184.71 | **16,844.30** |
| State Department for Diaspora Affairs | 186.30 | 1.66 | 6.47 | 22.88 | 271.87 | 2.19 | 71.13 | 24.33 | 35.38 | 0.75 | 5.04 | 3.34 | - | 6.42 | 4.61 | 67.58 | - | - | - | - | - | 40.91 | 686.42 | 64.44 | **750.86** | - | **750.86** |
| State Department for Vocational and Technical Training | 11,575.20 | 6.80 | 3.12 | 64.17 | - | 10.91 | 58.01 | 150.74 | 58.88 | 0.35 | 5.35 | 2.03 | - | 27.62 | 14.61 | 146.03 | - | - | - | 24,773.24 | - | 13.61 | 36,859.91 | 50.79 | **36,910.70** | 15,374.77 | **21,535.92** |
| State Department for Higher Education and Research | 218.74 | 4.49 | 5.75 | 22.46 | 0.18 | 5.90 | 36.98 | 19.80 | 6.12 | 2.68 | 2.95 | 1.02 | - | 5.24 | 4.16 | 51.10 | - | - | - | 110,744.44 | 45,264.90 | 3.35 | 156,400.27 | - | **156,400.27** | 55,853.74 | **100,546.52** |
| State Department for Basic Education | 5,205.19 | 198.93 | 5.14 | 78.66 | - | 3.13 | 51.99 | 1.12 | 53.19 | 15.55 | 200.03 | 21.06 | - | 81.71 | 204.26 | 10,929.83 | 78,558.39 | - | - | 18,491.26 | - | 0.02 | 114,046.93 | 52.51 | **114,099.45** | 1,326.25 | **112,773.20** |
| State Department for Science, Innovation and Research | 55.52 | - | 5.08 | 17.68 | 7.26 | 1.05 | 24.61 | 11.52 | 13.99 | 0.08 | 1.10 | 3.44 | - | 0.99 | 0.00 | 13.43 | - | - | - | 614.71 | - | 80.56 | 819.04 | 31.97 | **851.01** | - | **851.01** |
| The National Treasury | 4,036.04 | 148.54 | 86.53 | 375.61 | 161.14 | 8.06 | 252.49 | 308.44 | 349.89 | 12.44 | 28.82 | 138.40 | 20.64 | 533.07 | 76.61 | 15,874.46 | - | - | - | 57,480.97 | - | 78.53 | 78,969.05 | 1,001.63 | **79,970.68** | 6,959.67 | **73,011.01** |
| State Department for Economic Planning | 511.03 | 0.82 | 12.99 | 101.14 | 28.99 | 13.56 | 51.09 | 171.38 | 60.26 | 6.11 | 13.06 | 3.08 | - | 24.55 | 12.60 | 402.35 | - | - | - | 2,919.47 | - | 50.34 | 4,382.84 | - | **4,382.84** | 253.09 | **4,129.75** |
| State Department for Economic Planning | 401.03 | 1.91 | 10.15 | 34.96 | 9.28 | 3.57 | 41.05 | 7.47 | 19.66 | 0.58 | 1.68 | 2.92 | - | 8.03 | 5.80 | 379.36 | - | - | - | 2,831.69 | - | 17.70 | 3,791.31 | -14.49 | **3,776.83** | 303.57 | **3,473.26** |
| State Department for Medical Services | 10,691.30 | 110.15 | 10.91 | 61.08 | 2.99 | 0.59 | 2.76 | 196.98 | 18.55 | 246.08 | 11.35 | 3.62 | - | 9.67 | 21.96 | 120.82 | - | - | - | 81,651.55 | - | 50.10 | 93,197.18 | 13.30 | **93,210.48** | - | **93,210.48** |
| State Department for Public Health and Professional Standards | 10,869.46 | 13.14 | 7.96 | 69.49 | 1.67 | 14.17 | - | 178.23 | 21.87 | 441.10 | 9.16 | 2.78 | - | 18.60 | 15.59 | 562.16 | - | - | - | 19,618.34 | - | 10.34 | 31,847.55 | 6.50 | **31,854.06** | 8,705.84 | **23,148.22** |
| State Department for Roads | 1,196.18 | 22.76 | 6.07 | 14.90 | - | 2.05 | - | 0.36 | 8.53 | 34.93 | 5.41 | 8.70 | 2.41 | 6.56 | 11.17 | 31.50 | - | - | - | 56,782.21 | - | 18.59 | 58,143.65 | 8.68 | **58,152.34** | 56,782.21 | **1,370.12** |
| State Department for Transport | 180.05 | 9.64 | 7.07 | 14.08 | 2.23 | 2.11 | 1.18 | 9.23 | 5.13 | 5.06 | 4.66 | 9.91 | - | 12.11 | 12.90 | 195.16 | - | - | - | 4,823.31 | - | 36.33 | 5,297.82 | 32.34 | **5,330.15** | 3,012.89 | **2,317.26** |
| State Department for Shipping and Maritime Affairs | 141.40 | - | 4.79 | 31.14 | 9.65 | 4.59 | 35.25 | 19.04 | 7.35 | 1.38 | 6.29 | 4.11 | - | 12.55 | 6.26 | 13.47 | - | - | - | 2,134.92 | - | 2.99 | 2,422.65 | 12.54 | **2,435.19** | 1,809.92 | **625.27** |

| Ministries/ Departments/ Agencies | Compensation to Employees | Use of Goods and Services | | | | | | | | | | | | | | Subsidies | | Social Security Benefits | Current Transfers | Acquisition of Financial Assets | Acquisition of Non-Financial Assets | Paid Expenditure | Accrued Expenditure | Gross Expenditure | (A-I-A) | Net Expenditure |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Utilities, Supplies and Services | Communication, Supplies and Services | Domestic Travel | Foreign Travel | Printing and Advertising | Rentals of Produced Assets | Training | Hospitality | Specialised Materials and Supplies | Routine Maintenance Motor Vehicles | Maintenance Expenses-Other Assets | Insurance Cost | Office and General Supplies and Services | Fuel, Oil and Lubricants | Other Expenses | Subsidies to Public Corporations | Subsidies to Private Enterprise | | | | | | | | | |
| State Department for Housing & Urban Development | 1,209.93 | 6.33 | 10.49 | 41.58 | 13.01 | 6.76 | 187.50 | 170.46 | 35.50 | 9.93 | 6.30 | 3.14 | 0.96 | 7.41 | 38.32 | 717.73 | - | - | - | 2,000.00 | - | 17.89 | 4,213.92 | 269.33 | **4,483.25** | 2,337.47 | **2,145.79** |
| State Department for Public Works | 1,005.18 | 16.69 | 2.91 | 72.39 | 0.15 | 0.32 | 79.64 | 24.98 | 8.02 | 3.97 | 4.65 | 4.59 | - | 8.43 | 12.01 | 45.49 | - | - | - | 2,733.20 | - | 13.05 | 4,030.83 | 4.83 | **4,035.66** | 946.67 | **3,088.99** |
| State Department for Aviation and Aerospace Development | 65.75 | - | 2.72 | 27.23 | 23.18 | 0.58 | 6.19 | 1.92 | 25.07 | 1.73 | 0.77 | 0.23 | - | 4.52 | 9.30 | 26.14 | - | - | - | 14,100.00 | - | 56.37 | 14,301.34 | 50.36 | **14,351.69** | 14,100.00 | **251.69** |
| State Department for Irrigation | 282.08 | 1.17 | 1.66 | 10.93 | - | 2.67 | 3.97 | 10.09 | 5.99 | 0.83 | 6.88 | 0.28 | - | 7.53 | 7.81 | 5.40 | - | - | - | 767.99 | - | 4.87 | 1,113.18 | 6.96 | **1,120.15** | 307.98 | **812.17** |
| State Department for Water & Sanitation | 492.25 | 11.55 | 1.18 | 10.59 | 0.29 | 1.01 | - | 2.30 | 16.42 | 2.09 | 3.88 | 2.48 | - | 4.10 | 7.10 | 32.89 | - | - | - | 7,169.86 | - | 2.60 | 7,745.21 | 15.36 | **7,760.57** | 4,631.39 | **3,129.18** |
| State Department for Lands and Physical Planning | 3,177.23 | 69.89 | 74.76 | 491.30 | 1.71 | 152.18 | 241.00 | 47.27 | 174.06 | 162.49 | 177.56 | 13.24 | - | 123.93 | 184.90 | 85.24 | - | - | - | 8.00 | - | 88.24 | 5,272.99 | - | **5,272.99** | 1,839.69 | **3,433.30** |
| State Department for Information Communications, Technology & Digital Economy | 481.78 | - | 5.43 | 26.85 | 13.82 | 0.67 | 126.80 | 74.39 | 16.00 | 0.53 | 6.39 | 0.67 | - | 2.89 | 12.67 | 14.78 | - | - | - | 2,798.70 | - | 7.59 | 3,577.40 | 12.55 | **3,589.95** | 541.00 | **3,048.96** |
| State Department for Broadcasting & Telecommunications | 431.36 | 5.07 | 3.28 | 55.71 | 2.45 | 569.28 | 35.08 | 14.76 | 27.40 | 7.51 | 9.73 | 0.97 | - | 4.00 | 13.72 | 30.30 | - | - | - | 4,303.10 | - | 56.95 | 5,537.52 | 33.14 | **5,570.66** | 1,889.83 | **3,680.83** |
| State Department for Sports | 239.34 | 0.04 | 1.65 | 8.35 | 2.39 | 1.75 | 49.78 | 0.59 | 2.74 | 4.41 | 2.46 | 0.66 | - | 8.84 | 3.72 | 94.98 | - | - | - | 5,060.73 | - | 0.20 | 5,482.62 | - | **5,482.62** | 569.55 | **4,913.08** |
| State Department for Culture and Heritage | 266.68 | 3.70 | 1.31 | 56.02 | 7.94 | 8.23 | 50.63 | 17.12 | 313.18 | 26.70 | 2.48 | 2.34 | - | 4.53 | 11.07 | 20.30 | - | - | - | 2,066.25 | - | 7.48 | 2,785.73 | 80.23 | **2,865.96** | 563.15 | **2,302.81** |
| State Department for Youth Affairs and the Arts | 789.82 | 28.13 | 20.11 | 162.56 | - | 12.59 | 89.10 | 41.63 | 87.90 | 4.10 | 10.51 | 7.18 | - | 39.10 | 23.28 | 3.81 | - | - | - | 1,525.38 | - | 12.98 | 2,781.83 | 76.36 | **2,858.18** | 159.20 | **2,698.99** |
| State Department for Energy | 360.85 | 11.47 | 2.47 | 37.10 | - | - | - | 1.52 | 17.06 | 0.06 | 3.20 | 4.17 | - | 8.31 | 24.42 | 8.76 | - | - | - | 10,588.89 | - | 37.22 | 11,088.88 | 16.61 | **11,105.49** | 10,044.73 | **1,060.75** |
| State Department for Livestock Development. | 1,685.98 | 48.22 | 6.47 | 90.08 | - | 3.61 | 71.42 | 38.80 | 13.06 | 1,035.65 | 17.76 | 10.32 | 1.20 | 40.82 | 34.07 | - | - | - | - | 2,623.77 | - | 385.13 | 5,307.34 | 799.02 | **6,106.36** | 2,361.41 | **3,744.95** |
| State Department for Blue Economy and Fisheries | 266.44 | 0.05 | 1.92 | 33.62 | - | 1.12 | 17.30 | 3.90 | 363.08 | 26.27 | 3.63 | 1.52 | - | 3.81 | 3.47 | 27.86 | - | - | - | 2,797.57 | - | - | 3,551.57 | - | **3,551.57** | 280.27 | **3,271.30** |

| Ministries/ Departments/ Agencies | Compensation to Employees | Use of Goods and Services | | | | | | | | | | | | | | | Subsidies | | Social Security Benefits | Current Transfers | Acquisition of Financial Assets | Acquisition of Non-Financial Assets | Paid Expenditure | Accrued Expenditure | Gross Expenditure | (A-I-A) | Net Expenditure |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Utilities, Supplies and Services | Communication, Supplies and Services | Domestic Travel | Foreign Travel | Printing and Advertising | Rentals of Produced Assets | Training | Hospitality | Specialised Materials and Supplies | Routine Maintenance Motor Vehicles | Maintenance Expenses-Other Assets | Insurance Cost | Office and General Supplies and Services | Fuel Oil and Lubricants | Other Expenses | Subsidies to Public Corporations | Subsidies to Private Enterprise | | | | | | | | | |
| State Department for Crop Development | 758.52 | 11.49 | 1.96 | 3.34 | - | 0.71 | 27.49 | 1.74 | 1.25 | 12.13 | 0.38 | 0.33 | 0.50 | 1.75 | 0.69 | 18.66 | - | - | - | 14,610.94 | - | 11.63 | 15,463.50 | - | **15,463.50** | 9,750.76 | **5,712.75** |
| State Department for Cooperatives | 326.51 | - | 5.30 | 45.44 | 12.29 | 28.18 | 76.61 | 11.31 | 28.76 | 3.95 | 5.91 | 0.49 | - | 5.96 | 20.51 | 16.87 | - | - | - | 5,247.57 | - | 0.37 | 5,836.02 | - | **5,836.02** | 1,168.72 | **4,667.31** |
| State Department for Trade | 568.75 | 2.50 | 5.16 | 148.70 | 71.28 | 47.21 | 221.71 | 30.73 | 171.78 | 2.82 | 5.30 | 7.93 | - | 20.04 | 20.49 | 55.70 | - | - | - | 1,905.84 | - | 20.00 | 3,242.40 | 63.53 | **3,305.93** | 7.02 | **3,298.91** |
| State Department for Industry | 573.44 | - | 18.20 | 136.59 | 37.69 | 3.67 | 105.27 | 60.41 | 26.44 | 0.95 | 8.07 | 0.31 | - | 6.99 | 20.21 | 251.65 | - | - | - | 2,687.22 | - | 64.46 | 4,001.58 | - | **4,001.58** | 1,016.55 | **2,985.03** |
| State Department for Micro, Small and Medium Enterprises Development | 230.13 | 3.77 | 7.02 | 54.05 | 6.40 | 4.53 | 39.68 | 27.54 | 14.06 | 0.83 | 4.00 | 0.23 | - | 7.85 | 4.52 | 8.62 | - | - | - | 1,067.18 | - | 2.08 | 1,482.48 | - | **1,482.48** | - | **1,482.48** |
| State Department for Investment Promotion | 132.70 | 0.39 | 1.65 | 24.25 | 14.44 | 2.40 | 28.00 | 10.46 | 8.17 | 0.43 | 3.65 | 1.05 | - | 6.48 | 6.80 | 9.39 | - | - | - | 1,355.29 | - | 4.99 | 1,591.22 | 19.33 | **1,610.55** | 742.00 | **868.55** |
| State Department for Labour and Skills Development | 1,140.43 | 8.51 | 12.75 | 303.82 | 207.36 | 1.48 | 228.00 | 31.23 | 66.20 | 2.20 | 12.11 | 4.40 | 1.65 | 9.35 | 17.61 | 17.64 | - | - | 0.78 | 2,882.45 | - | 4.05 | 4,952.02 | - | **4,952.02** | 2,716.96 | **2,235.06** |
| State Department for Social Protection and Senior Citizens Affairs | 1,504.86 | 11.00 | 18.92 | 177.18 | 10.00 | 51.45 | 11.73 | 54.77 | 101.95 | 28.76 | 11.61 | 0.34 | 3,560 | 25.48 | 21.63 | 457.25 | - | - | - | 27,219.93 | - | 1.83 | 33,224.35 | 44.34 | **33,268.69** | 140.50 | **33,128.18** |
| State Department for Children Services | 836.80 | 29.67 | 10.01 | 90.14 | 34.73 | 3.36 | 38.86 | 17.02 | 38.69 | 191.73 | 9.80 | 5.19 | - | 13.42 | 22.57 | 204.82 | - | - | - | 10,213.68 | - | 74.03 | 11,834.53 | - | **11,834.53** | - | **11,834.53** |
| State Department for Mining | 602.43 | 4.53 | 17.81 | 504.39 | 113.98 | 56.89 | 2.00 | 66.46 | 43.06 | 8.40 | 42.72 | 54.60 | - | 43.26 | 73.28 | 94.41 | - | - | - | 80.10 | - | 207.87 | 1,855.97 | 160.21 | **2,016.18** | 1,139.46 | **876.72** |
| State Department for Petroleum | 267.69 | 3.54 | 3.54 | 2.09 | 12.61 | 1.83 | 50.41 | - | 3.08 | - | 1.21 | 4.48 | - | 1.70 | 1.90 | 16.62 | - | 19,313.31 | - | - | - | 2.39 | 19,679.07 | 4.29 | **19,683.37** | 19,359.57 | **323.80** |
| State Department for Tourism | 242.82 | 3.61 | 1.81 | 53.73 | 45.90 | 0.46 | 48.32 | 1.28 | 48.22 | 14.52 | 5.83 | 0.79 | - | 3.12 | 18.52 | 10.72 | - | - | - | 7,613.03 | - | - | 8,073.17 | 39.51 | **8,112.69** | 7,300.36 | **812.32** |
| State Department for Wildlife | 183.05 | - | 0.35 | 15.99 | 4.04 | 0.04 | 57.48 | 7.44 | 5.03 | 1.13 | - | - | 500.00 | 1.32 | 2.47 | 1,079.93 | - | - | - | 12,609.35 | - | 67.42 | 14,488.29 | 46.77 | **14,535.05** | 10,763.53 | **3,771.52** |
| State Department for Gender and Affirmative Action | 300.96 | - | 4.18 | 39.55 | 27.97 | 6.69 | 42.99 | 20.08 | 41.98 | 1.53 | 3.23 | 1.08 | - | 18.56 | 6.90 | 16.10 | - | - | - | 975.05 | - | 1.50 | 1,467.95 | 40.39 | **1,508.33** | - | **1,508.33** |
| State Department for Public Service | 964.96 | 55.38 | 124.32 | 105.72 | 9.23 | 21.16 | 407.10 | 50.34 | 66.22 | 42.16 | 8.40 | 43.98 | 7,594.07 | 33.67 | 19.39 | 169.74 | - | - | 0.05 | 13,020.17 | - | 269.67 | 22,803.70 | 202.03 | **23,005.73** | 3,814.99 | **19,190.74** |

| Ministries/ Departments/ Agencies | Compensation to Employees | Use of Goods and Services | | | | | | | | | | | | | | Subsidies | | Social Security Benefits | Current Transfers | Acquisition of Financial Assets | Acquisition of Non-Financial Assets | Paid Expenditure | Accrued Expenditure | Gross Expenditure | (A-I-A) | Net Expenditure |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Utilities, Supplies and Services | Communication, Supplies and Services | Domestic Travel | Foreign Travel | Printing and Advertising | Rentals of Produced Assets | Training | Hospitality | Specialised Materials and Supplies | Routine Maintenance Motor Vehicles | Maintenance Expenses-Other Assets | Insurance Cost | Office and General Supplies and Services | Fuel Oil and Lubricants | Other Expenses | Subsidies to Public Corporations | Subsidies to Private Enterprise | | | | | | | | | |
| State Department for the East African Community | 349.15 | - | 11.08 | 77.27 | 119.78 | 34.30 | 152.86 | 29.15 | 195.99 | 0.46 | 14.08 | 0.40 | - | 27.51 | 37.61 | 5.93 | - | - | - | - | - | 194.62 | 1,214.90 | 35.28 | **1,250.18** | - | **1,250.18** |
| The State Law Office | 2,196.62 | 33.25 | 6.65 | 147.74 | 53.11 | 8.64 | 114.52 | 11.41 | 20.21 | 7.76 | 12.40 | 5.36 | - | 92.00 | 22.29 | 332.54 | - | - | - | 2,028.92 | - | 192.98 | 5,286.37 | - | **5,286.37** | 777.92 | **4,508.46** |
| State Department for Justice, Human Rights, and Constitutional Affairs | 85.62 | 2.00 | 7.16 | 29.83 | 17.24 | 5.71 | 39.78 | 5.94 | 12.67 | 5.84 | 1.42 | 0.39 | - | 11.55 | 6.98 | 6.74 | - | - | - | 657.88 | - | 139.80 | 963.82 | 72.73 | **1,036.55** | - | **1,036.55** |
| The Judiciary | 16,717.54 | 167.89 | 456.03 | 1,238.67 | 203.10 | 66.06 | 755.52 | 26.85 | 733.43 | 94.88 | 222.76 | 121.07 | 1,726.20 | 275.97 | 337.13 | 1,131.57 | - | - | 39.51 | 365.53 | 406.18 | 234.21 | 25,320.10 | - | **25,320.10** | - | **25,320.10** |
| Ethics and Anti-Corruption Commission | 2,597.13 | 18.36 | 79.72 | 328.66 | 49.34 | 31.12 | 93.67 | 130.44 | 115.98 | 0.32 | 29.29 | 16.60 | 259.15 | 14.47 | 34.61 | 243.25 | - | - | 111.98 | - | - | 157.07 | 4,311.16 | - | **4,311.16** | 8.43 | **4,302.73** |
| National Intelligence Service | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 64,947.19 | - | - | 64,947.19 | - | **64,947.19** | - | **64,947.19** |
| Office of the Director of Public Prosecutions | 3,699.09 | 12.26 | 67.48 | 302.14 | 59.74 | 6.53 | 216.12 | 42.95 | 208.22 | 0.71 | 38.68 | 4.43 | 401.92 | 53.06 | 28.74 | 412.33 | - | - | - | - | - | 1.56 | 5,560.23 | -4.26 | **5,555.97** | 8.60 | **5,547.38** |
| Office of the Registrar of Political Parties | 289.19 | 4.07 | 4.96 | 74.42 | 1.80 | 6.10 | 59.40 | 94.26 | 18.01 | 1.48 | 2.97 | 6.81 | 41.33 | 9.08 | 6.33 | 23.20 | - | - | - | 2,378.30 | - | 5.57 | 3,004.45 | 22.81 | **3,027.26** | - | **3,027.26** |
| Witness Protection Agency | 435.60 | 2.33 | 1.80 | 0.25 | - | 0.15 | 38.78 | 0.38 | 3.70 | - | 1.70 | 0.71 | 28.29 | 0.50 | 1.35 | 225.09 | - | - | - | 1.65 | - | 36.98 | 779.25 | - | **779.25** | - | **779.25** |
| State Department for Environment & Climate Change | 1,217.74 | 45.63 | 25.92 | 26.83 | 51.98 | 3.14 | 78.71 | 14.89 | 165.52 | 103.91 | 12.26 | 10.00 | - | 7.90 | 20.75 | 248.17 | - | - | - | 590.58 | 7.66 | 5.47 | 2,542.89 | 94.18 | **2,637.07** | - | **2,637.07** |
| State Department for Forestry | 184.75 | - | 2.20 | 27.26 | - | 3.07 | 33.73 | 2.76 | 8.68 | - | 8.37 | 1.92 | - | 8.69 | 17.75 | 6.74 | - | - | - | 9,833.09 | - | 2.95 | 10,121.97 | 20.01 | **10,141.98** | 4,018.09 | **6,123.88** |
| Kenya National Commission on Human Rights | 342.44 | 1.73 | 6.21 | 25.84 | 1.42 | 0.51 | 65.40 | 2.39 | 1.67 | 6.14 | 5.20 | 2.32 | 28.35 | 1.96 | 8.40 | - | - | - | - | - | - | 1.05 | 501.02 | - | **501.02** | - | **501.02** |
| National Land Commission | 1,400.34 | 7.67 | 15.94 | 68.30 | 6.09 | 12.45 | 122.43 | 10.54 | 1,715.74 | - | 11.05 | 0.13 | 161.65 | 13.96 | 21.39 | 1,939.82 | - | - | - | - | - | 41.15 | 5,548.63 | - | **5,548.63** | - | **5,548.63** |
| Independent Electoral and Boundaries Commission | 3,970.30 | 10.84 | 86.73 | 813.27 | 32.82 | 256.85 | 906.99 | 414.63 | 355.74 | 96.24 | 30.12 | 671.04 | 237.52 | 79.46 | 78.10 | 3,032.82 | - | - | - | - | - | 262.64 | 11,065.25 | 270.85 | **11,336.10** | - | **11,336.10** |
| Parliamentary Service Commission | 834.91 | 0.01 | 1.50 | 153.28 | 163.98 | 6.98 | 5.07 | 119.47 | 61.80 | 0.40 | 17.89 | 0.70 | - | 25.76 | 13.90 | 46.05 | - | - | 31.00 | 1,146.00 | - | 103.04 | 2,725.53 | 6.22 | **2,731.75** | - | **2,731.75** |
| National Assembly | 14,431.48 | - | 2.25 | 4,371.44 | 2,529.31 | 99.19 | 85.66 | 274.28 | 329.44 | 17.15 | 39.36 | 324.63 | - | 76.50 | 40.76 | 4,018.89 | - | - | 108.71 | 527.23 | - | 116.67 | 27,392.95 | - | **27,392.95** | - | **27,392.95** |

| Ministries/ Departments/ Agencies | Compensation to Employees | Use of Goods and Services | | | | | | | | | | | | | | Subsidies | | Social Security Benefits | Current Transfers | Acquisition of Financial Assets | Acquisition of Non-Financial Assets | Paid Expenditure | Accrued Expenditure | Gross Expenditure | (A-I-A) | Net Expenditure |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Utilities, Supplies and Services | Communication, Supplies and Services | Domestic Travel | Foreign Travel | Printing and Advertising | Rentals of Produced Assets | Training | Hospitality | Specialised Materials and Supplies | Routine Maintenance Motor Vehicles | Maintenance Expenses-Other Assets | Insurance Cost | Office and General Supplies and Services | Fuel Oil and Lubricants | Other Expenses | Subsidies to Public Corporations | Subsidies to Private Enterprise | | | | | | | | |
| Parliamentary Joint Services | 2,973.77 | 153.91 | 27.71 | 257.03 | 384.46 | 26.33 | 297.84 | 182.66 | 64.77 | 35.43 | 5.42 | 65.16 | 597.93 | 97.81 | 46.95 | 1,459.31 | - | - | 77.25 | - | - | 60.43 | 6,809.79 | 4.38 | **6,814.17** | 0.19 | **6,813.98** |
| Senate | 4,316.69 | 2.00 | 2.00 | 1,237.62 | 924.35 | 58.99 | 4.50 | 266.61 | 103.47 | 22.95 | 27.00 | 74.00 | - | 40.38 | 33.94 | 1,042.60 | - | - | 43.50 | 51.10 | - | 124.88 | 8,376.58 | - | **8,376.58** | - | **8,376.58** |
| Judicial Service Commission | 323.36 | - | 16.15 | 68.33 | 38.85 | 13.91 | 46.32 | 190.79 | 109.35 | 2.48 | 12.04 | 0.30 | - | 7.29 | 10.50 | 45.88 | - | - | - | - | - | 32.41 | 917.95 | - | **917.95** | 9.99 | **907.96** |
| Commission on Revenue Allocation | 177.44 | 2.15 | 3.52 | 37.72 | - | 5.75 | 51.66 | 2.95 | 6.27 | - | 7.75 | 0.26 | 29.52 | 2.53 | 17.39 | 37.59 | - | - | - | - | - | 73.58 | 452.52 | 3.57 | **456.09** | - | **456.09** |
| Public Service Commission | 2,960.34 | 9.26 | 30.66 | 88.19 | 6.25 | 56.45 | 17.48 | 53.41 | 61.77 | 1.69 | 7.89 | 5.69 | 98.95 | 13.92 | 13.48 | 39.57 | - | - | - | - | - | 39.63 | 3,504.64 | - | **3,504.64** | 10.27 | **3,494.36** |
| Salaries and Remuneration Commission | 333.29 | - | 11.89 | 82.16 | 68.25 | 12.25 | 40.00 | 73.16 | 60.22 | 0.51 | 10.62 | 12.75 | 37.52 | 5.49 | 14.31 | 7.10 | - | - | - | - | - | 40.92 | 805.86 | 4.56 | **810.43** | 0.30 | **810.13** |
| Teachers Service Commission | 408,536.14 | 24.00 | 45.02 | 140.50 | 5.00 | 18.81 | 38.25 | 1,077.85 | 81.52 | 4.30 | 44.20 | 32.46 | 159.40 | 30.84 | 76.12 | 55.34 | - | - | - | - | - | 62.06 | 410,315.90 | 115.92 | **410,431.82** | 209.40 | **410,222.42** |
| National Police Service Commission | 690.75 | 2.91 | 8.45 | 38.42 | - | 18.75 | 107.79 | 3.32 | 7.32 | 2.29 | 3.40 | 45.21 | 67.66 | 13.63 | 12.03 | 194.30 | - | - | 2.23 | - | 5.00 | 172.67 | 1,378.55 | 17.58 | **1,396.13** | - | **1,396.13** |
| Auditor General | 5,285.45 | 7.96 | 93.80 | 1,316.93 | 89.14 | 8.32 | 242.64 | 53.86 | 159.38 | 5.40 | 47.47 | 153.64 | 426.87 | 41.24 | 92.99 | 28.12 | - | - | - | - | - | 237.79 | 8,291.01 | - | **8,291.01** | 406.74 | **7,884.27** |
| Office of the Controller of Budget | 619.59 | - | 4.88 | 27.56 | 7.25 | 33.57 | 16.93 | 13.40 | 14.99 | 0.71 | 6.52 | 2.08 | 66.57 | 5.18 | 8.98 | 96.35 | - | - | - | - | - | 8.54 | 933.09 | - | **933.09** | - | **933.09** |
| The Commission on Administrative Justice | 466.93 | 3.02 | 12.65 | 11.28 | 6.87 | 2.38 | 68.60 | 7.01 | 7.98 | 0.33 | 4.66 | 1.94 | 31.73 | 5.79 | 6.05 | 9.65 | - | - | - | - | - | - | 642.53 | 8.10 | **650.63** | - | **650.63** |
| National Gender and Equality Commission | 315.53 | 2.55 | 6.27 | 11.62 | 3.50 | 2.02 | 42.54 | 54.98 | 3.91 | - | 3.62 | 0.94 | 42.90 | 3.60 | 5.55 | 7.65 | - | - | 3.95 | - | - | 49.15 | 560.29 | - | **560.29** | - | **560.29** |
| Independent Policing Oversight Authority | 918.66 | 3.00 | 19.37 | 95.10 | 24.99 | 4.50 | 88.89 | 7.39 | 11.36 | - | 22.50 | 4.55 | 77.95 | 8.87 | 29.07 | 61.57 | - | - | - | - | - | 27.31 | 1,405.08 | - | **1,405.08** | - | **1,405.08** |
| Total | 709,134.00 | 4,211.35 | 2,172.36 | 21,984.23 | 8,714.59 | 2,086.74 | 11,003.23 | 6,744.39 | 11,716.37 | 17,469.68 | 3,182.78 | 2,562.21 | 30,154.69 | 2,834.88 | 5,067.26 | 104,848.00 | 78,558.39 | 19,313.31 | 418.97 | 868,594.69 | 45,264.00 | 6,573.34 | 1,954,042.68 | 7,506.88 | 1,961,549.56 | 265,021.28 | 1,696,528.27 |

***Source:*** *MDAs*

Disaggregated ministerial recurrent expenditure is discussed below, and current expenditure performance for Semi-Autonomous Government Agencies/State-Owned Enterprises/State Corporations is annexed in the report.

### 3.4.3.1 Compensation to Employees

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

**Table 3.12: Compensation to Employees Expenditure by Sector**

| Sector | Compensation to Employees' Performance in FY 2025/26 | | |
|---|---|---|---|
| | Revised Gross Estimates (Kshs. Million) | Expenditure (Kshs. Million) | Expenditure as % of Gross Estimates |
| ARUD | 7,400.97 | 7,288.52 | 98.5 |
| EIICT | 6,906.69 | 5,340.16 | 77.3 |
| GECA | 2,856.35 | 2,671.46 | 93.5 |
| Health | 22,457.60 | 21,560.77 | 96 |
| Education | 426,184.41 | 425,590.79 | 99.9 |
| GJLO | 181,786.85 | 180,603.74 | 99.3 |
| PAIR | 57,844.36 | 55,630.39 | 96.2 |
| National Security* | 2,539.97 | 2,407.00 | 94.8 |
| SPCR | 5,121.09 | 5,078.89 | 99.2 |
| EPWNR | 3,038.30 | 2,962.30 | 97.5 |
| Total | 716,136.59 | **709,134.00** | 99 |
| Ordinary Revenue plus A.I.A as per the National Treasury Quarter IV Economic and Budgetary Review Report FY 2025/26 (excluding disbursements of the Equitable share of the revenue raised nationally to County Governments) | 2,811,344.13 | | |

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

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

In FY 2025/26, compensation to employees was Kshs.709.13 billion, representing 24 per cent of the ministerial revised gross estimates, excluding payments for the National Intelligence Service and the Kenya Defence Forces under the National Security Sector, as well as for Semi-Autonomous Government Agencies/State Corporations/State-Owned Corporations.

Detailed ministerial compensation to employees is provided in Annex III of this report.

#### 3.4.3.2 Use of Goods and Services

In the 2025 Budget Policy Statement, the government fiscal policy for FY 2025/26 and over the Medium Term was Fiscal consolidation by reducing debt vulnerabilities, supported by expenditure rationalisation and revenue mobilisation efforts to strengthen expenditure control and improve efficiency and effectiveness in public spending by rationalising and reducing non-essential expenditure; rolling out an end-to-end e-procurement system to maximise value for money and increase transparency in procurement. Some of the budget items under Use of Goods and Services included Travel, Printing and advertising, Rent and rates for non-residential buildings, Training, Hospitality, Legal fees, Insurance, Maintenance expenses for motor vehicles and other assets, among budget items targeted for rationalisation by the government.

In FY 2025/26, travel expenses amounted to Kshs.30.69 billion, comprising foreign travel at Kshs.21.98 billion and domestic travel at Kshs.8.71 billion, recording growth compared to Kshs.25.45 billion recorded in FY 2024/25 (domestic travel Kshs.18.05 billion and foreign travel Kshs.7.40 billion). The National Assembly recorded the highest expenditure on foreign travel at Kshs.2.53 billion, followed by the State Department for Foreign Affairs and the Senate at Kshs.2.22 billion and Kshs.924.35 million, respectively. For domestic travel, the National Assembly recorded the highest expenditure (Kshs.4.37 billion), attributed to the nature of the Members of Parliament's work, followed by the State House at Kshs.2.40 billion and the State Department for Internal Security and National Administration at Kshs.1.43 billion.

Expenditure on hospitality services stood at Kshs.11.72 billion compared to Kshs.6.33 billion incurred in FY 2024/25. The National Lands Commission recorded the highest hospitality expenditure of Kshs.1.71 billion, followed by the State House at Kshs.1.66 billion and the State Department for Internal Security and National Administration at Kshs.1.02 billion. Others included Insurance costs (Kshs.30.15 billion), Rent and rates on non-residential buildings (Kshs.11 billion), Specialised materials and supplies (Kshs.17.47 billion), and Fuel, oil and lubricants (Kshs.5.07 billion).

### 3.4.4 Current Transfers

Current transfers are intended to complement activities and mandates carried out on behalf of the parent ministry by Semi-Autonomous Government Agencies, State Corporations, or State-Owned Enterprises. In FY 2025/26, the total current transfers reported by MDAs amounted to Kshs.868.59 billion, representing 44 per cent of the MDAs' gross recurrent expenditure. MDAs recording the highest expenditure for current transfers include:

*The Ministry of Defence* - Kshs.217.3 billion towards the Kenya Defence Forces.

*State Department for Higher Education and Research*- grants of Kshs.110.74 billion to support higher education.

*The State Department for Roads* - Kshs.56.78 billion.

*The State Department for Social Protection and Senior Citizen Affairs*-Kshs.26.59 billion to support the elderly and indigent in society (Inua Jamii Programme)

#### 3.4.4.1 Subsidies

This category includes Subsidies to Private enterprises and Public Corporations. In FY 2025/26, the total Subsidies reported by MDAs amounted to Kshs.97.87 billion, with the State Department for Basic Education recording the highest subsidies under public corporations of Kshs.78.56 billion as capitation to secondary school education and the State Department for Petroleum recorded Kshs.19.31 billion towards oil market stabilisation.

### 3.4.5 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.418.84 million in FY 2025/26. The Judiciary recorded the highest spending in this category, Kshs.406 million.

### 3.4.6 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.6.57 billion in this category. The National Police Service recorded the highest expenditure at Kshs.805.23 million, followed by State House and State Department for Livestock Development at Kshs.493.46 million and Kshs.385.13 million respectively.

### 3.4.7 Other Expenses

Other expenses amounted to Kshs.104.85 billion, representing 5 per cent of the gross recurrent expenditure. Some of the expenditure items under this category are presented in Table 3.13.

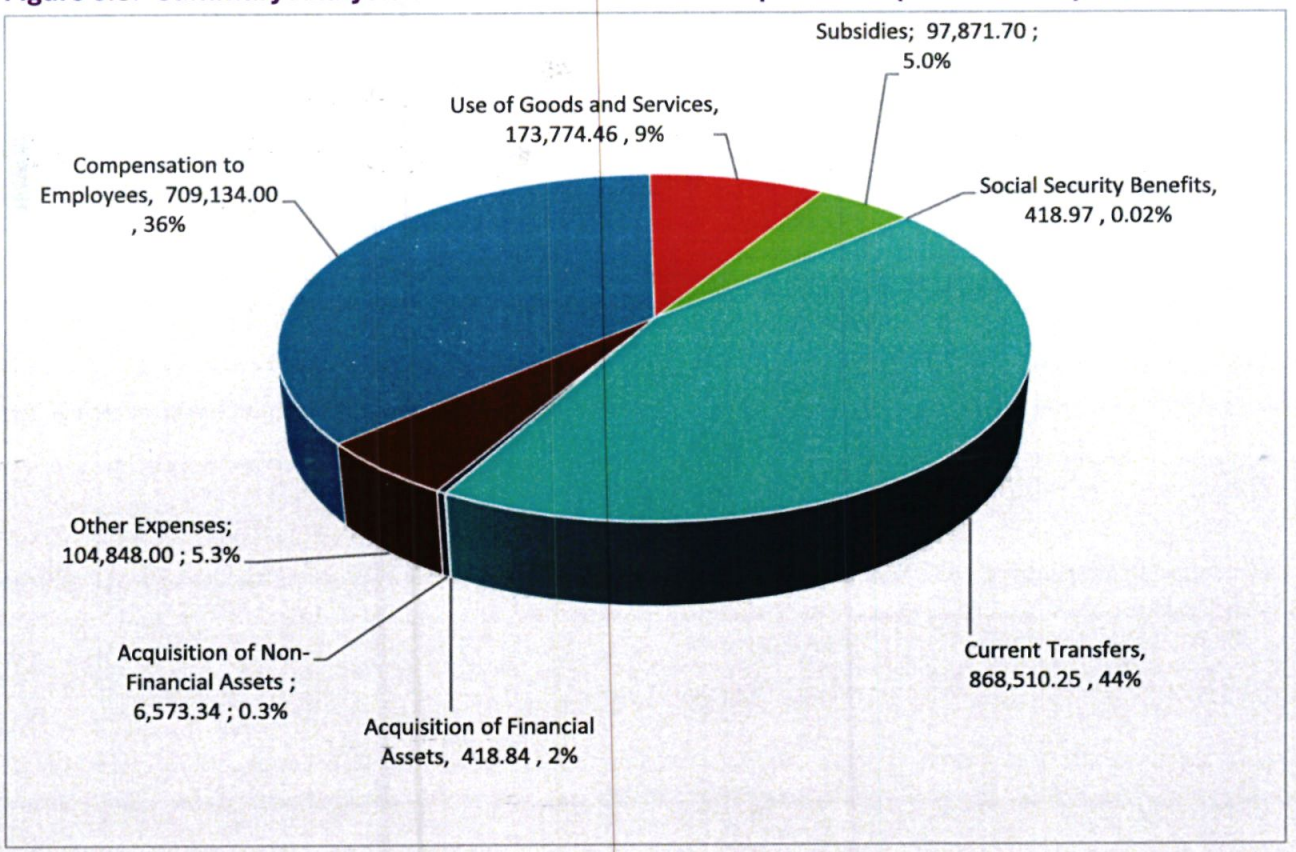
**Table 3.13: MDAs with Highest Other Expenses**

| S/No | Name of the MDA | Expenditure Item | Amount (Billion) |
|---|---|---|---|
| 1 | State Department for Internal Security and National Administration | Security Operations | 21.53 |
| 2 | National Police Service | Security Operations | 11.39 |
| 3 | The National Treasury | Security Operations | 12.62 |
| 4 | The State Department for Basic Education | School Examinations and Invigilation | 10.50 |
| 5 | State House | Confidential Expenditure | 6.73 |
| 6 | National Assembly | Constituency office expenses | 3.98 |
| 7 | Independent Electoral and Boundaries Commission | Legal Dues, Arbitration and Compensation | 2.97 |
| 8 | The State Department for Immigration and Citizen Services | Contracted Technical Services | 1.53 |
| 9 | Executive Office of the President | Security operations | 1.26 |
| 10 | National Lands Commission | Legal Dues, Arbitration and Compensation | 1.91 |

***Source**: MDAs and IFMIS*

Figure 3.8 shows the composition of MDAs' recurrent expenditure in FY 2025/26.

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




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

## 3.5. Trade Payables for the National Government

The total National Government Trade payables as of 30 June, 2026 amounted to Kshs.475.53 billion, comprising Kshs. 365.63 billion (77 per cent) for State Corporations and Kshs.109.90 billion (23 per cent) for Ministries, Departments, and Agencies. This recorded a decline of 15 per cent (Kshs.81.80 billion) compared to Kshs.557.33 billion reported as of 30 June, 2025, which comprised Kshs.404.33 billion and Kshs.153.00 billion for State Corporations and Ministries, Departments and Agencies, respectively.

Table 3.14 presents a breakdown of the trade payables as of 30 June 2025 and 30 June 2026.

**Table 3.14: Trade Payables for the National Government**

| CATEGORY | Trade Payables as of 30 June 2026 (Kshs.) (A) | Trade Payables as of 30 June 2025(Kshs.) (B) | Per cent of MDA or SAGA Sub-Total (%) | Percentage (%) Change from 30 June 2025 ((A-B)/B *100) |
|---|---|---|---|---|
| **a) MDAs** | | | | |
| Recurrent | 75,134,839,654 | 103,864,375,855 | 68 | (28) |
| Development | 34,760,359,395 | 49,138,552,889 | 32 | (29) |
| **Sub-Total*** | **109,895,199,048** | **153,002,928,744** | 100 | (28) |
| **b) State Corporations/State Owned Enterprises/SAGAs** | | | | |
| **Recurrent** | | | | |
| Pay as You Earn (PAYE) | 23,857,121,800 | 23,397,821,875 | 7 | 2 |

| CATEGORY | Trade Payables as of 30 June 2026 (Kshs.) (A) | Trade Payables as of 30 June 2025(Kshs.) (B) | Per cent of MDA or SAGA Sub-Total (%) | Percentage (%) Change from 30 June 2025 ((A-B)/B *100) |
|---|---|---|---|---|
| National Social Security Fund | 1,096,999,221 | 641,582,186 | Less than 1 | 71 |
| National Hospital Insurance Fund | 123,384,177 | 125,623,621 | Less than 1 | (2) |
| HELB Deductions | 2,078,810 | 24,989,656 | Less than 1 | (92) |
| Unremitted Sacco Deductions | 2,717,112,327 | 2,346,758,960 | 1 | 16 |
| Unremitted Staff Loan Deductions | 2,315,072,256 | 2,773,515,000 | 1 | (17) |
| Pension Arrears | 37,682,892,189 | 34,700,653,592 | 10 | 9 |
| Personnel Emoluments Arrears | 8,191,557,804 | 10,562,859,602 | 2 | (22) |
| Others | 57,139,143,451 | 84,541,537,246 | 16 | (32) |
| Consumables and General Supplies | 37,762,435,387 | 34,167,754,793 | 10 | 11 |
| **Sub-total (Recurrent)** | **170,887,797,422** | **193,283,096,531** | **47** | **(12)** |
| Contractors/Projects (Development) | 194,743,858,500 | 211,043,310,850 | 53 | (8) |
| **Sub-Total SCs /SAGAs /SOEs** | **365,631,655,922** | **404,326,407,381** | **100** | **(10)** |
| Total | 475,526,854,971 | 557,329,336,125 | | (15) |

***Source:*** *National Treasury*

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

The analysis of MDAs' payables during the FY recorded a decline of Kshs.47.10 billion attributed to payments and some payables declared ineligible for both recurrent and development expenditures. This comprised MDAs' recurrent vote at Kshs.32.72 billion (Kshs.28.75 billion paid and Kshs.3.97 billion declared ineligible) and MDAs' development vote at Kshs.14.88 billion (Kshs.14.35 billion paid and Kshs.23.40 million declared ineligible). In addition, the National Youth Service under the State Department for Public Service recorded the highest trade payables at Kshs.14.27 billion, followed by Nairobi Metropolitan Services, under the Executive Office of the President, at Kshs.13.07 billion. The stock of payables for MDAs as at 31 June 2026 is referenced in Annex VIII of this report.

The decline in payables of State Corporations was attributed to a 10 per cent reduction, amounting to Kshs.38.70 billion, mainly arising from payments made towards Contractors/Projects (Development), Personnel Emoluments Arrears, Unremitted Staff Loan Deductions and HELB Deductions. The highest reduction was recorded in Contractors/Projects (Development) at Kshs.16.30 billion, representing 42 per cent, followed by Personnel Emoluments Arrears at Kshs.2.37 billion, representing 6 per cent; Unremitted Staff Loan Deductions at Kshs.458.44 million, representing 1 per cent; and HELB Deductions at Kshs.22.91 million, representing less than 1 per cent. The stock of payables for State Corporations/ State-Owned Enterprises/SAGAs as at 30 June 2026 is presented in Annex VII & VIII of this report.

The Controller of Budget recommends payment of verified pending bills on a First in First Out basis by the Accounting Officers of the respective MDAs and State Corporations. The payment will unlock cash flow in the economy, benefiting both business enterprises and the government through tax remittances, thereby supporting economic growth.

# 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 FY 2025/26. 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 FY 2025/26.

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, revised to Kshs.756.1 billion in Supplementary I and Kshs.757.50 billion in Supplementary II estimates, 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, revised to Kshs.70.93 billion in supplementary I and Kshs.74.94 billion in supplementary II estimates, 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.

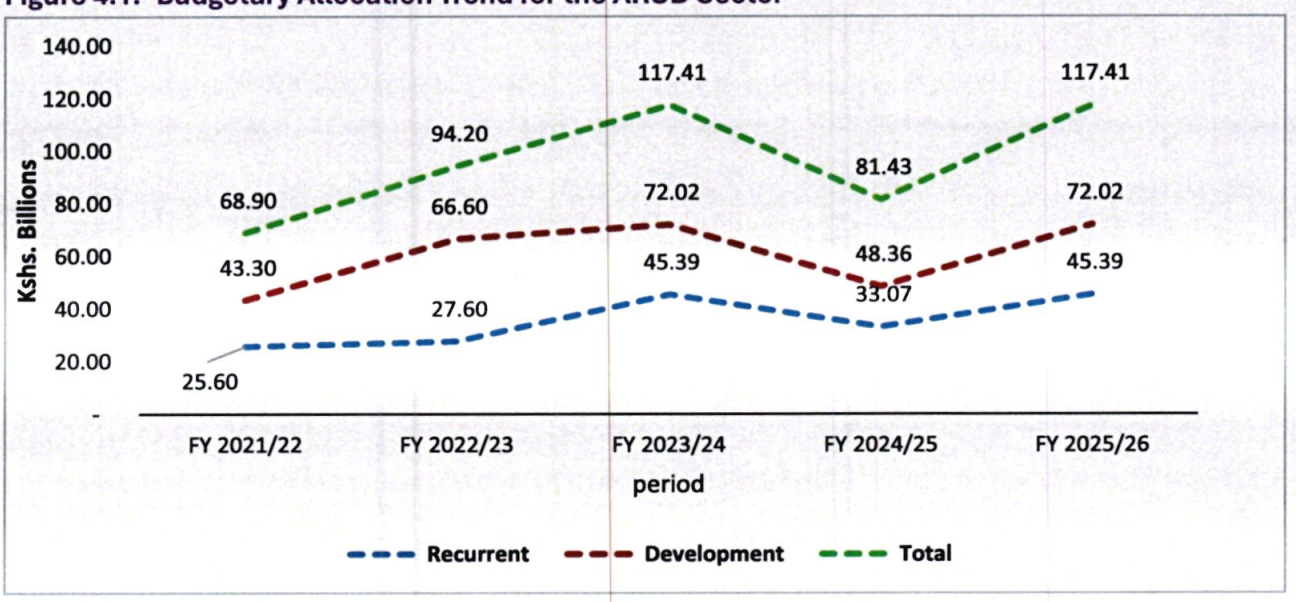
### 4.2.2 Budget Performance for the ARUD Sector

The approved budget allocation to ARUD in FY 2025/26 amounted to Kshs.82.41 billion, revised to Kshs.117.41 billion in Supplementary Budget I and Kshs.117.41 billion in Supplementary Budget II, compared to Kshs.81.43 billion allocated in FY 2024/2025. This amount represents 2 per cent of the gross national budget of Kshs.5.52 trillion and 4 per cent of the MDAs' budget of Kshs.2.93 trillion. The allocation included Kshs.72.02 billion (61 per cent) for development activities and Kshs.45.39 billion (39 per cent) for recurrent expenditure. The State Department for Agriculture received the highest budgetary allocation of Kshs.73.22 billion (62 per cent of the Sector's budget), while the National Land Commission had the lowest budgetary allocation of Kshs.6.11 billion (5 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 2021/22 to FY 2025/26.

**Figure 4.1: Budgetary Allocation Trend for the ARUD Sector**



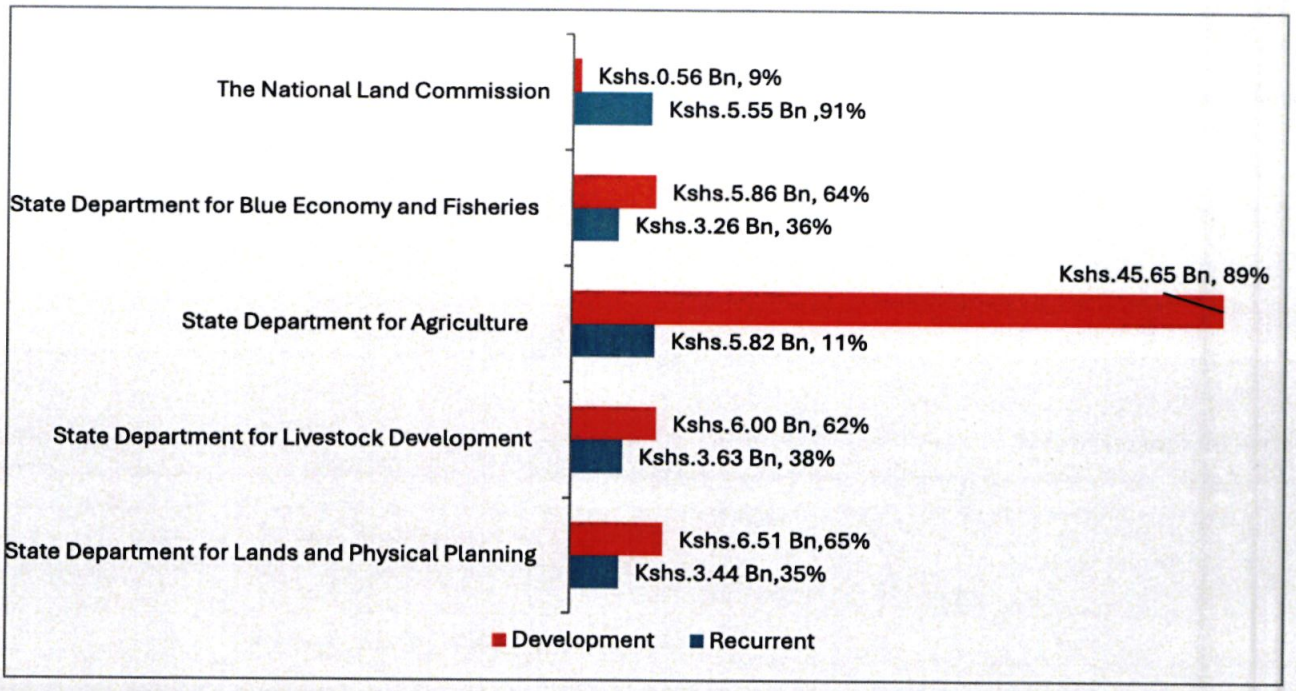

***Source:*** *National Treasury*

The total exchequer issues to the ARUD Sector amounted to Kshs.86.28 billion, representing 99 per cent of the Sector's annual net estimates. This amount comprised Kshs.64.57 billion for development expenditure, representing 98 per cent of the revised net development estimates, and Kshs.21.71 billion for recurrent activities, representing 100 per cent of the revised net recurrent estimates.

In FY 2025/26, the State Department for Lands and Physical Planning and the National Land Commission recorded the highest proportion of development exchequer issues to development net estimates at 100 per cent, while the State Department for Blue Economies and Fisheries recorded the lowest at 92 per cent. The State Department for Lands and Physical Planning, Livestock Development, and the National Land Commission recorded the highest proportions of recurrent exchequer issues to recurrent net estimates, at 100 per cent each. The State Department for Agriculture and Blue Economies and Fisheries recorded the lowest ratio of 99 per cent.

Figure 4.2 shows the proportion of recurrent and development exchequer issues to Net Estimates in the ARUD Sector in FY 2025/26.

**Figure 4.2: Exchequer Issue to the ARUD Sector**




***Source:*** *National Treasury*

The total expenditure for the ARUD Sector amounted to Kshs.103.98 billion, representing 89 per cent of the annual gross estimates, compared to Kshs.76.92 billion (95 per cent) recorded in a similar period of FY 2024/2025. This amount comprised Kshs.68.04 billion for the development budget, representing an absorption rate of 95 per cent, compared to 96 per cent recorded in FY 2024/2025, and Kshs.35.94 billion for recurrent expenditure, representing 79 per cent of the revised recurrent gross estimates, compared to 92 per cent recorded in FY 2024/2025.

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

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

| VOTE | Development (Kshs. Bn) | | | | | | Recurrent (Kshs. Bn) | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Revised Gross Estimates | Revised Net Estimates | Exchequer Issues | Expenditure | % of Exchequer to Net Estimates | % of Expenditure to Gross Estimates | Revised Gross Estimates | Revised Net Estimates | Exchequer Issues | Expenditure | % of Exchequer to Net Estimates | % of Expenditure to Gross Estimates |
| State Department for Lands and Physical Planning | 7.70 | 6.51 | 6.51 | 7.59 | 100 | 99 | 5.61 | 3.45 | 3.44 | 5.27 | 100 | 94 |
| State Department for Livestock Development | 7.33 | 6.28 | 6.00 | 7.13 | 96 | 97 | 6.30 | 3.64 | 3.63 | 6.11 | 100 | 97 |

| VOTE | Development (Kshs. Bn) | | | | | | Recurrent (Kshs. Bn) | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Revised Gross Estimates | Revised Net Estimates | Exchequer Issues | Expenditure | % of Exchequer to Net Estimates | % of Expenditure to Gross Estimates | Revised Gross Estimates | Revised Net Estimates | Exchequer Issues | Expenditure | % of Exchequer to Net Estimates | % of Expenditure to Gross Estimates |
| State Department for Agriculture | 48.86 | 45.90 | 45.65 | 46.01 | 99 | 94 | 24.35 | 5.85 | 5.82 | 15.46 | 99 | 64 |
| State Department for the Blue Economy and Fisheries | 7.56 | 6.40 | 5.86 | 6.74 | 92 | 89 | 3.59 | 3.28 | 3.26 | 3.55 | 99 | 99 |
| National Land Commission | 0.56 | 0.56 | 0.56 | 0.56 | 100 | 100 | 5.55 | 5.55 | 5.55 | 5.55 | 100 | 100 |
| **Total** | 72.02 | 65.64 | **64.57** | **68.04** | 98 | 94 | **45.39** | **21.77** | **21.71** | **35.94** | 100 | 79 |

**Sector Summary**

| | Revised Gross Estimates | Revised Net Estimates | Exchequer Issues | Expenditure | % of Exchequer to Net Estimates | % of Expenditure to Gross Estimates |
|---|---|---|---|---|---|---|
| Development | 72.02 | 65.64 | **64.57** | **68.04** | 98 | 94 |
| Recurrent | **45.39** | **21.77** | **21.71** | **35.94** | 100 | 79 |
| Total | 117.41 | 87.41 | 86.28 | 103.98 | 99 | 89 |

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

The National Land Commission recorded the highest absorption of the development budget at 100 per cent, followed by the State Department for Lands and Physical Planning at 99 per cent, while the State Department for Blue Economy and Fisheries recorded the lowest at 89 per cent. The National Land Commission recorded the highest recurrent expenditure to Revised Gross Estimates at 100 per cent, followed by the State Department for Blue Economy and Fisheries at 99 per cent. In comparison, the State Department for Agriculture recorded the lowest recurrent expenditure-to-Revised Gross Estimates ratio at 64 per cent.

### 4.2.3 The State Department for Lands and Physical Planning

The State Department for Lands and Physical Planning is mandated to manage national land policy, physical planning of land use, land transactions, surveying 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 revised budget allocation to the State Department for Lands and Physical Planning in FY 2025/26 amounted to Kshs.13.31 billion, compared to Kshs. 9.69 billion allocated in FY 2024/25.

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

The revised 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 FY 2025/26

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

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Millions) | | | Expenditure (Kshs.Millions) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Land Policy and Planning | Development Planning and Land Reforms | 2,188.91 | 50.00 | 2,238.91 | 1,972.57 | 40.15 | 2,012.71 | 90 |
| | Land Settlement | 539.96 | 6,670.09 | 7,210.05 | 537.11 | 6,655.42 | 7,192.53 | 100 |
| | Land Use | 212.99 | - | 212.99 | 204.19 | - | 204.19 | 96 |
| | Land Survey | 1,332.37 | 100.00 | 1,432.37 | 1,278.15 | 90.08 | 1,368.24 | 96 |
| Land Information Management | Digitisation of Land Records and Processes | 71.01 | 682.00 | 753.01 | 64.67 | 640.67 | 705.34 | 94 |
| | Infrastructure Development | - | 199.50 | 199.50 | - | 165.91 | 165.91 | 83 |
| General Administration, Planning and Support Services | General Administration, Planning and Support Services | 1,261.73 | - | 1,261.73 | 1,216.30 | - | 1,216.30 | 96 |
| TOTAL | | 5,606.97 | 7,701.59 | 13,308.56 | 5,272.99 | 7,592.24 | 12,865.22 | 97 |

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

An analysis of programmes and sub-programmes showed that the Land settlement sub-programme under the Land Policy and Planning programme recorded the highest absorption rate at 100 per cent. On the other hand, the Infrastructure development sub-programme under Land information management programme recorded the lowest absorption rate at 83 per cent. Notably, the State Department for Lands and Physical Planning recorded an overall absorption rate of 97 against the target of 100 by the end of the FY 2025/26.

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

The achievements against the State Department for Lands and Physical Planning's Key Performance Indicators for the FY 2025/26 are presented in Table 4.3.

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

| Name of Programme | Sub-Programme | Key Output | Key Performance Indicator | Annual Target(s) | Achieved As of 30 June 2026 | Variance |
|---|---|---|---|---|---|---|
| **Land policy and planning** | Development Planning and Land Reforms | Title deeds issued | Number of title deeds issued | 420,000 | 282,392 | (137,608) |
| | Land Settlement | Landless/ Squatters settled | Number of households settled | 14,000 | 14,201 | 201 |
| | Land Survey | Land parcels geo-referenced | Number of land parcels geo-referenced | 100,000 | 110,792 | 10,792 |
| **Land Information Management** | Digitisation of land records and processes | Land offices digitised | Number of land offices digitised | 3 | 0 | (3) |
| | | Land offices constructed | Number of land offices constructed | 4 | 0 | (4) |

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

Non-financial performance analysis by the State Department for Lands and Physical Planning showed that budget execution for most key outputs was behind schedule as of the end of FY 2025/26. Notably, the Digitisation of land records and processes sub-programme under the land information management programme recorded no achievements during the year under review. However, the digitisation of land records and processes is ongoing in Baringo, Machakos and Kajiado South. Land records for Marsabit and Mombasa were scanned. The information was stored in the Electronic Data Management system (EDMS), while the construction of land offices was ongoing in Naivasha (65%), Samburu (47%), Laikipia (93%), Ngong (12%), and Mutumo (51%), with construction complete.

#### 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 End Date (c) | Source of Funds) (d) | Value of the Project (Kshs. Million) (e) | Funding in FY 2025/26 (Kshs. Million) (f) | Expenditure months of FY2025/26 (Kshs. Million) (g) | Cumulative Expenditure as of 30 June 2026 (Kshs. Million) (h) | Percentage (%) of completion |
|---|---|---|---|---|---|---|---|---|
| Development of the National Land Value Index-BETA | 1.2.18 | 30.6.28 | GoK | 1,200.00 | 50.00 | 40.15 | 542.75 | 45 |
| Settlement of the Landless - BETA | 1.7.13 | 30.6.28 | GoK | 25,000.00 | 6,665.09 | 6,650.42 | 16,351.26 | 65 |
| Construction of Land Registries | 1.7.13 | 30.6.27 | GoK | 1,120 | 133.42 | 99.83 | 401.95 | 36 |
| Renovation of Land Offices | 1.7.14 | 30.6.28 | GoK | 1000.00 | 66.08 | 66.08 | 437.14 | 44 |
| Digitisation of land registries -BETA | 1.7.2014 | 30.6.26 | GoK | 20,000.00 | 682.00 | 640.67 | 8,872.42 | 44 |
| Infrastructure Improvements at the Kenya Institute of Survey and Mapping | 1.7.13 | 30.6.26 | GoK | 1,200.00 | 100.00 | 90.08 | 419.08 | 35 |

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

An analysis of the State Department for Lands and Physical Planning's project implementation status revealed delays in some projects. For instance, the construction of Land Registries (36 per cent complete) and Infrastructure Improvements at the Kenya Institute of Survey and Registration Mapping (35 per cent complete) recorded moderate progress, despite both projects commencing in July 2013, followed by Digitisation of Land Registries, which recorded a 44 per cent completion rate despite the project having a timeline overrun. The project's delay was mainly attributable to challenges related to the rollout of the EGP system and budget cuts in supplementary Estimates.

### 4.2.4 The State Department for Livestock Development

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

#### 4.2.4.1 Budget Performance by the State Department for Livestock Development

The revised budget allocation to the State Department for Livestock Development in FY 2025/26 amounted to Kshs.13.63 billion, compared to Kshs.11.01 billion allocated in FY 2024/ 25.

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

The budget allocated was to fund one programme. Table 4.5 shows budget execution by programme and sub-programmes under the State Department for Livestock Development in FY 2025/26.

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

| Programmes | Sub-Programmes | Revised Gross 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 | 2,699.39 | 2,730.00 | 5,429.39 | 2,515.44 | 2,678.56 | 5,194.00 | 96 |
| | Livestock Production and Management | 1,127.09 | 3,554.56 | 4,681.65 | 1,135.94 | 3,422.16 | 4,558.10 | 97 |
| | Livestock Products Value Addition and Marketing | 833.62 | 963.00 | 1,796.62 | 833.62 | 962.50 | 1,796.12 | 100 |

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Millions) | | | Expenditure (Kshs. Millions) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| | Food Safety and Animal Products Development | 321.67 | 8.00 | 329.67 | 312.18 | 7.96 | 320.14 | 97 |
| | Livestock Diseases Management and Control | 1,313.79 | 75.00 | 1,388.79 | 1,309.18 | 62.50 | 1,371.68 | 99 |
| Total | | 6,295.55 | 7,330.56 | 13,626.11 | 6,106.36 | 7,133.67 | 13,240.03 | 97 |

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

The State Department for Livestock Development recorded an average absorption rate of 97 per cent in FY 2025/26, indicating good budget execution.

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

Table 4.6 presents achievements against the annual targets for the State Department for Livestock Development in FY 2025/26.

**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) | Achieved as of 30 June 2026 | 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 | 16,719 | 7,719 |
| | | | Number of milk quality and safety tests conducted. | 80,000 | 85,027 | 5,027 |
| | 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. | 63,500 | 72,806 | 9,306 |
| | | Animal breeding services | Number of breeding piglets availed to farmers | 500 | 511 | 11 |
| | | | Number of breeding rabbits availed to farmers | 85,000 | 85,009 | 9 |
| | | Livestock Restocking in ASALs | Number of Livestock | 10,208 | 17,111 | 6,903 |
| | | | Number of Counties | 16 | 16 | - |

| Name of Programme | Sub-Programme | Key Output | Key Performance Indicator | Annual Target(s) | Achieved as of 30 June 2026 | Variance |
|---|---|---|---|---|---|---|
| | Livestock Disease management and control | Enhanced Disease Surveillance | Number of active surveillance missions on Peste des Petits Ruminants (PPR), Rift Valley Fever (RVF) and other priority trans boundary animal diseases | 1 | 5 | 4 |
| | | Reduced animal disease incidences | % of disease outbreaks investigated | 100 | 100 | - |

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

Analysis of non-financial performance by the State Department for Livestock Production revealed that all key performance indicators exceeded their targets in FY 2025/26. The overachievement in the inspection of milk handling premises was reportedly occasioned by targeted quarterly inspections and an increase in new permit applications, which increased the number of premises for inspection.

#### 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 commencement date (b) | Expected Project End Date (c) | Source of Funds) (d) | Value of the Project (Kshs. Million) (e) | Funding in FY 2025/26 (Kshs. Million) (f) | Expenditure in FY 2025/26 (Kshs. Million) (g | Cumulative Expenditure as of 30 June 2026 (Kshs. Million) (h) | Percentage (%) of completion |
|---|---|---|---|---|---|---|---|---|
| Establishment of Liquid Nitrogen Plants KAGRC | 01.07.2015 | 30.06.2025 | GoK | 1,320.00 | 69.30 | 69.28 | 1,320.03 | 100 |
| Towards Ending Drought Emergencies in Kenya | 10.10.2021 | 30.06.2026 | GoK/Donor | 16,940.00 | 318.00 | 217.57 | 1,030.80 | 6 |
| Livestock Training Institute Mogotio | 01.07.2024 | 30.06.2029 | GoK | 500.00 | 30.00 | 30.00 | 79.98 | 16 |
| Livestock Value Chain Support Programme, phase II | 01.07.2022 | 30.06.2027 | GoK/Donor | 16,940.00 | 1,401.50 | 1,401.75 | 4,829.24 | 29 |
| National Beekeeping Institute | 15.08.2013 | 30.06.2026 | GoK | 159.00 | 8.00 | 7.96 | 150.90 | 95 |
| De-risking, Inclusion & Value Enhancement of Pastoral Economies | 27.10.2022 | 26.10.2027 | Donor | 16,093.00 | 2,300.00 | 2,299.01 | 8,569.94 | 53 |
| Kenya Livestock Commercialization Programme (KELCOP) | 10.03.2021 | 10.03.2027 | GoK/Donor | 6,200.00 | 1,691.00 | 1,628.77 | 4,023.13.05 | 65 |

| Project Name (a) | Project commencement date (b) | Expected Project End Date (c) | Source of Funds) (d) | Value of the Project (Kshs. Million) (e) | Funding in FY 2025/26 (Kshs. Million) (f) | Expenditure in FY 2025/26 (Kshs. Million) (g | Cumulative Expenditure as of 30 June 2026 (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 | 50.00 | 50.00 | 1,428.75 | 73 |
| Construct &Refurbish Facilities – Meat Training Institute -Athi Rivrer | 20. 9.2012 | 30.12.2026 | GoK | 160.00 | 25.00 | 12.50 | 135.30 | 85 |
| Construction of Awendo Animal Health Clinic | 01.07.2025 | 31.07.2029 | GoK | 500.00 | 150.00 | 149.57 | 152.57 | 31 |

***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 revised budgetary allocation to the State Department for Agriculture in FY 2025/26 amounted to Kshs.73.22 billion, compared to Kshs.46.63 billion allocated in FY 2024/25.

#### 4.2.5.2 State Department for Agriculture Programmes and Sub-Programme Performance

The budgetary allocation was to fund four programmes. Table 4.8 shows budget implementation by programmes and sub-programmes under the State Department for Agriculture in FY 2025/26.

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

| Programmes | Sub-Programmes | Revised Gross 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 | 14,771.43 | 24,114.00 | 38,885.43 | 7,523.78 | 23,082.08 | 30,605.86 | 79 |
| | Agricultural Planning and Financial Management | 63.03 | - | 63.03 | 60.37 | - | 60.37 | 96 |
| Crop Development and Management | Land and Crops Development | 3,214.27 | 12,226.00 | 15,440.27 | 2,354.08 | 12,162.91 | 14,516.99 | 94 |
| | Food Security Initiatives | 108.92 | 11,763.81 | 11,872.73 | 108.92 | 10,317.28 | 10,426.20 | 88 |
| | Quality Assurance and Monitoring | 622.44 | 240.10 | 862.54 | 499.26 | 6.34 | 505.60 | 59 |
| Agribusiness and Information Management | Agribusiness and Market Development | 82.25 | 471.00 | 553.25 | 38.71 | 394.66 | 433.38 | 78 |
| | Agricultural Information Management | 50.91 | - | 50.91 | 35.93 | - | 35.93 | 71 |
| Agricultural Research and Development | Crop Research and Development | 5,438.48 | 50.00 | 5,488.48 | 4,842.44 | 50.00 | 4,892.44 | 89 |
| TOTAL | | 24,351.72 | 48,864.91 | 73,216.63 | 15,463.50 | 46,013.27 | 61,476.77 | 84 |

***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 84 per cent in FY 2025/26. The Agricultural Planning and financial management sub-programme recorded the highest absorption rate at 96 per cent, while the Quality assurance and monitoring sub-programmes recorded the lowest at 59 per cent. The low absorption was occasioned by delayed internal reporting on the implementation of the development budget and Appropriation in Aid (AIA) outturn by entities under the State Department for Agriculture at the time of submission of the budget performance report for FY 2025/26.

#### 4.2.5.3 Non-financial Performance by the State Department for Agriculture

Table 4.9 presents the achievements against the State Department for Agriculture's key performance indicators in FY 2025/26.

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

| Name of Programme | Sub-Programme | Key Output | Key Performance Indicator | Annual Target(s) | Achieved as of 30 June 2026 | 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 | 50 | (40) |
| General Administration, Planning and Support Services | Agricultural policy, legal and regulatory frameworks | Compliance with standards and regulations | Percentage level of compliance with scheduled crop regulations. | 100 | 100 | - |
| | | Bio-safety testing services | Number of counties assessed for compliance | 45 | 36 | (9) |
| | | Bio-safety Arbitration Services | Number of public awareness programmes on Biosafety Appeals Board thematic areas | 6 | 7 | 1 |
| | | Cotton Production and Productivity | Area under cotton (Acres) | 34,762 | 18,852 | (15,910) |
| Crop Development and Management | Land and crop development | Value chain support services | Number of farmers trained on TIMPS | 350,000 | 747,201 | 397,201 |
| | | | Number of farmers facilitated for re-voucher support | 750,000 | 1,375,288 | 625,288 |
| | Food Security Initiatives | Food and industrial crops production | Metric tons of rice seed availed | 82.5 | 0 | (82.5) |
| | | | No. of assorted seedlings distributed (Millions) | 0.33 | 3.95 | 3.62 |
| | 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 | 107 | 51 |
| | | | Number of students trained in the Diploma in General Agriculture Program | 173 | 248 | 75 |
| **Agribusiness and Market Information** | Agribusiness and Market Development | Agricultural market information services | Daily market information packages disseminated | 316 | 284 | (32) |
| | Agricultural information and management | Agricultural information services | Number of agricultural radio programmes developed and disseminated | 52 | 52 | - |

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

Key performance areas that recorded nil output in FY 2025/26 included soil health services and the provision of rice seeds, most likely due to fiscal constraints.

#### 4.2.5.4 Project 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 Commencement Date (b) | Expected Project End Date (c) | Source of Funds) (d) | Value of the Project (Kshs. Million) (e) | Funding in FY 2025/26 (Kshs. Million) (f) | Expenditure in FY 2025/26 (Kshs. Million) (g) | Cumulative Expenditure as of 30 June 2026 (Kshs. Million) (h) | Percentage of completion |
|---|---|---|---|---|---|---|---|---|
| Food Systems Resilience Project | 7/1/2024 | 30/6/2028 | GoK/Donor | 19,800.00 | 5,559.74 | 5131.34 | 6,803.72 | 34 |
| Kenya Agricultural Business Development Programme (KABDP) | 7/1/2024 | 30/11/2028 | GoK/Donor | 4,910.00 | 8.10 | - | 42.00 | 1 |
| Pyrethrum industry recovery | 1/7/2014 | 30/6/2030 | GoK | 3,480.00 | 35.00 | 35.00 | 1,045.00 | 30 |
| National Edible Oil Crops Promotion Project | 1/7/2023 | 30/6/2030 | GoK | 1,241.00 | 300.00 | 116.90 | 141.53 | 11 |
| Food security and crop diversification | 1/7/2014 | 30/6/2030 | GoK | 9,012.00.00 | 2738.17 | 2,469.74 | 7,781.61 | 86 |
| Sugar Reforms Projects | 1/7/2010 | 30/6/2030 | GoK | 9,000.00 | 3,470.00 | 3,446.55 | 7,662.00 | 85 |
| Fertiliser Subsidy Programme | 1/4/2021 | 30/6/2030 | GoK | 100,000.00 | 18,000.00 | 18,000.00 | 55,363.00 | 55 |
| Crop Post-Harvest Management | 1/7/2023 | 30/6/2030 | GoK | 3,244.40 | 150.00 | 130.19 | 2,535.91 | 78 |
| National Agricultural Value Chain Development Project (NAVCDP) | 21/9/2022 | 30/6/2027 | GoK/Donor | 31,350.00 | 9,741.00 | 9,743.23 | 22,177.02 | 77 |
| Kenya Cereals Enhancement Programme-Climate Resilient Agricultural Livelihoods Window (KCEP-CRAL) | 10/I/2023 | 31/3/2029 | GoK/Donor | 1,653.00 | 556.00 | 416.53 | 565.48 | 34 |

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

An analysis of the State Department for Agriculture's project implementation status showed low budget uptake for some projects. Examples of the affected projects included the Kenya Agricultural Business Development Programme (1 per cent), the National Edible Oil Crops Promotion Project (11 per cent), the Food Systems Resilience Project (34 per cent), and the Kenya Cereals Enhancement Programme-Climate Resilient Agricultural Livelihoods Window project (34 per cent). Further, the Pyrethrum industry recovery project was at 30 per cent completion, despite commencing in 2014. The slow progress of these projects was due to a limited departmental budget, which led to a thin spread of funds among projects to continue delivering on the department's mandate.

### 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 revised budget allocation to the State Department for the Blue Economy and Fisheries in FY 2025/26 amounts to Kshs.11.15 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 FY 2025/26.

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

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Millions) | | | Expenditure (Kshs.Millions) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Fisheries Development and Management | Fisheries Policy, Strategy and Capacity Building | 1,263.69 | 123.00 | 1,386.69 | 1,263.69 | 115.10 | 1,378.79 | 99 |
| | Aquaculture Development | - | 3,870.73 | 3,870.73 | - | 3,258.58 | 3,258.58 | 84 |
| | Management and Development of Capture Fisheries | 43.69 | - | 43.69 | 39.34 | - | 39.34 | 90 |
| | Marine and Fisheries Research | 1,614.00 | 3,570.00 | 5,184.00 | 1,593.97 | 3,370.45 | 4,964.42 | 96 |
| General Administration, Planning and Support Services | General Administration, Planning and Support Services | 236.57 | - | 236.57 | 233.83 | - | 233.83 | 99 |
| Development and Coordination of the Blue Economy | Blue Economy Policy, Strategy and Coordination | 427.12 | - | 427.12 | 420.73 | - | 420.73 | 99 |
| **TOTAL** | | **3,585.08** | **7,563.73** | **11,148.80** | **3,551.57** | **6,744.13** | **10,295.69** | **92** |

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

The analysis of programmes and sub-programmes showed that the State Department for Blue Economy and Fisheries recorded an overall absorption rate of 92 per cent in FY 2025/26. The Fisheries Policy, Strategy and Capacity Building and General Administration, Planning and Support Services Sub-Programmes recorded the highest absorption rate at 99 per cent, while the Aquaculture Development Sub-Programme had the lowest absorption rate of 84 per cent.

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

The achievements against the State Department's Key Performance Indicators for Blue Economy and Fisheries in FY 2025/26 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) | Achieved as of 30 June 2026 | Variance |
|---|---|---|---|---|---|---|
| Fisheries Development and Management | Fisheries Policy, Strategy and Capacity Building. | Fisheries and Aquaculture Governance Instruments | Number of Fisheries and aquaculture governance instruments developed | 2 | 2 | - |
| | | National fish marketing strategy | National fish marketing strategy developed | 1 | 0 | (1) |
| | Aquaculture Development | Fisheries and Aquaculture Services | Number of fish farmers mapped and capacity built. | 2,000 | 2000 | - |
| | | Sagana aquaculture complex | Percentage level of completion of Sagana Aquaculture Complex. | 80 | 80 | - |
| | Management and Development of Capture Fisheries | Fisheries and Aquaculture Services | The number of catch assessment surveys conducted | 4 | 4 | - |
| | | Monitoring, Control and Surveillance Services | Number of Monitoring, Control and Surveillance Officers Trained. | 105 | 105 | - |
| | | | Number of Monitoring, Control and Surveillance Patrols conducted | 25 | 25 | - |
| | | | Number of Monitoring, Control and Surveillance Command Centres established. | 2 | 1 | (1) |
| Development and Coordination of the Blue Economy | Marine spatial planning and coastal zone management | Marine Spatial Plan | % Completion of Spatial Plan. | 40 | 40 | - |
| | Management of Fish Ports and associated infrastructure | Liwatoni Fish Port Services | Number of modern fish handling equipment acquired. | 7 | 0 | (7) |
| | | Semi-industrial and Industrial Fishing Support Services. | Number of deep-sea fishing vessels refurbished. | 2 | 2 | - |
| | Promotion of Krenya as a Centre for Agro-Business Blue Economy | Kabonyo Regional Fisheries and Aquaculture Services and Training Centre of Excellence | level of completion (%) | 60 | 41 | (19) |

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

Non-financial performance analysis revealed that most key outputs met their targets by the end of FY 2025/26. The key areas that recorded zero performance included acquiring modern fish-handling equipment for Liwatoni Fish Port (target of 7 pieces of equipment) and developing a fish marketing strategy (target of 1 strategy). The State Department for Blue Economy and Fisheries indicated that non- achievement was attributable to a lack of funds.

#### 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 for 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 End Date (c) | Source of Funds) (d) | Value of the Project (Kshs. Million) (e) | Funding in FY 2025/26 (Kshs. Million) (f) | Expenditure In FY 2025/26 (Kshs. Million) (g) | Cumulative Expenditure as of 30 June 2026 (Kshs. Million) (h) | Percentage (%) of Completion |
|---|---|---|---|---|---|---|---|---|
| Kabonyo Fisheries and Aquaculture Training Centre | 1/7/2024 | 30/6/2027 | Donor | 1,800.00 | 400.00 | 270.00 | 745.00 | 41 |
| Kenya Marine Fisheries & Socio-Economic Development Project | 1/3/2018 | 30/6/2026 | Donor | 11,983.00 | 3,540.00 | 3,341.00 | 10,690.00 | 89 |
| Aquaculture Business Development Project (ABDP) | 1/1/2018 | 31/3/2026 | Donor | 14,373.00 | 3,381.00 | 2,908.00 | 11,996.00 | 83 |
| Construction of the fisheries monitoring, control, and surveillance centre | 1/7/2024 | 30/6/2027 | GoK | 336.00 | 30.00 | 30.00 | 286.00 | 85 |
| Construction of Fish Market in Malindi | 1/7/2024 | 30/6/2026 | GoK | 55.00 | 55.00 | 49.00 | 49.00 | 89 |
| Aqua Culture Technology Development and innovation transfers | 1/7/2018 | 30/6/2028 | GoK | 1,431.00 | 89.00 | 79.00 | 1,422.00 | 99 |
| Construction of Fish Market in Mombasa | 1/7/2024 | 30/6/2026 | GoK | 68.00 | 68.00 | 67.00 | 67.00 | 99 |

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

Analysis of the State Department's project implementation for the Blue Economy and Fisheries revealed delays in budget execution. For instance, the Aquaculture Business Development Project recorded a completion rate of 83 per cent despite its completion date that lapsed in March 2026. Also, the Kenya Marine Fisheries & Socio-Economic Development Project and the Construction of Fish Market in Malindi, both at 89 per cent completion, have overextended their timelines. Besides, the Kabonyo Fisheries

and Aquaculture Training Centre project was 41 per cent complete, despite its timeline ending in June 2027.

### 4.2.7 The National Land Commission

The National Land Commission's mandate as per the Constitution of Kenya 2010 Article 62 (2) and 67 (2) (3) is to manage and administer public land on behalf of the national and county governments, recommend a national land policy to the national government, advise the national government on a comprehensive programme for the registration of titles in the land throughout Kenya and to Initiate investigations, on its own 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 revised budget allocation to the National Land Commission for FY 2025/26 was Kshs.6.11 billion, compared to Kshs.2.26 billion allocated in FY 2024/25.

#### 4.2.7.2 National Land Commission Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.14 shows budget execution by programmes and sub-programmes under the National Land Commission in FY 2025/26.

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

| Programmes | Sub-Programmes | Revised Gross 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 | 1,395.94 | - | 1,395.94 | 100 |
| | Land Administration and Management | 419.05 | 200.00 | 619.05 | 415.11 | 200.00 | 615.11 | 99 |
| | Public Land Information Management | 1.30 | 34.08 | 35.39 | 0.99 | 34.08 | 35.08 | 99 |
| | Land Dispute and Conflict Resolution | 3,740.57 | 322.02 | 4,062.59 | 3,736.60 | 321.93 | 4,058.53 | 100 |
| Total | | 5,553.23 | 556.10 | 6,109.33 | 5,548.63 | 556.01 | 6,104.65 | 100 |

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

On average, the National Land Commission recorded a 100 per cent absorption rate in FY 2025/26, indicating excellent budget execution. The General Administration, Planning and Support Services and Land Dispute and Conflict Resolution sub-programmes recorded the highest absorption rate of 100 per cent.

#### 4.2.7.3 Non-financial Performance by the National Land Commission

The achievements against Key Performance Indicators of the National Land Commission in FY 2025/26 are presented in Table 4.15.

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

| Name of Programme | Sub-Programme | Key Output | Key Performance Indicator | Annual Target(s) | Achieved as of 30 June 2026 | 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. | 20 | 20 | - |
| | | | Guidelines for preparing land use and management plans for land held by public agencies developed. | 4 | 2 | (2) |
| | | Natural Resources Management | Number of advisories issued on natural resources management. | 4 | 11 | 7 |
| | | | No. of counties with Ecologically Sensitive Areas mapped and inventoried | 7 | 3 | (4) |
| | | | No. of climate-smart land sessions held with stakeholders | 2 | 4 | 2 |
| | | Land Administration and Management Services | Number of letters of allotments issued on public land | 2,500 | 14,455 | 11,955 |
| | | | Number of consents to lease public institutional land | 400 | 110 | (290) |
| | | | No. of public notices published on extension and renewal of leases, regularisation, formalisation, new allocation, and reservation for settlement schemes prepared. | 224 | 357 | 133 |
| | | | Reviewed the Handbook on Land Administration processes and procedures developed | 1 | 1 | - |
| | | Survey services | Number of final survey projects supervised and administered (reports) | 8 | 7 | (1) |
| | Public Land Information Management | Survey services | Number of georeferenced PIDs, RIMs on public land, survey plans and development plans | 1000 | 603 | (397) |
| | | | Number of digitised public land parcels | 1,000 | 400 | (600) |
| | Land Disputes and Conflict Resolution | Historical Land Injustices & Disputes Resolution Services | Percentage of litigation cases attended in court and in the land acquisition tribunal | 100 | 90 | (10) |
| | | | Number of historical land injustice claims investigated / No. of investigative hearings. | 300 | 22 | (278) |
| | | | Number of historical land injustice determinations made/ Recommendation made | 800 | 407 | (393) |

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

The non-financial performance analysis showed strong performance across the National Land Commission's core functions during the period under review. Areas that recorded outstanding performance included advisories on natural resource management (11 advisories issued out of annual target of 4 advisories), issuing of letters of allotment on public lands (14,455 allotment letters issued out of annual target of 2,500 allotment letters), publication of extension and renewal of leases (357 notices published out of annual target of 224 notices), and climate-smart land sessions held with stakeholders (4 sessions held out of annual target of 2). The extraordinary achievement in issuing allotment letters on public land could be attributed to increased requests from public institutions that met the laid-out allotment criteria. However, areas that recorded low performance included mapping and inventorying ecologically sensitive areas in the Counties (3 Counties mapped out of annual target of 7), survey services on public land (603 georeferenced PID, RIMs on public land, survey plans and development plans out of annual target of 1000), and historical land injustice claims (only 22 claims were investigated out of the annual target of 300).

#### 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 End Date (c) | Source of Funds) (d) | Value of the Project (Kshs. Million) (e) | Funding in FY 2025/26 (Kshs. Million) (f) | Expenditure in FY 2025/26 (Kshs. Million) (g) | Cumulative Expenditure as of 30 June 2026 (Kshs. Million) (h) | Percentage (%) of Completion |
|---|---|---|---|---|---|---|---|---|
| Public Land Information Management | 15/1/2015 | 30.12.2028 | GoK | 1,500.00 | 34.08 | 34.08 | 449.72 | 30 |
| ICT Networking | 15/1/2015 | 30/12/2028 | GoK | 552.00 | 22.02 | 21.93 | 394.52 | 71 |
| Final survey and vesting of compulsorily acquired land | 01-07-2025 | 30-6-2027 | GoK | 450.00 | 200.00 | 200.00 | 207.24 | 46 |
| Nairobi Southern Bypass, Nairobi Eastern Bypass, Dongo Kundu compensation fund | 01-07-2024 | 30-6-2026 | GoK | 900.00 | 300.00 | 300.00 | 300.00 | 33 |

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

The project implementation status reflected uneven progress as of 30 June 2026, with some projects demonstrating steady advancement while others remained significantly behind schedule. Notably, projects such as ICT Networking showed a relatively high completion rate of 71 per cent. In contrast, others, particularly the Public Land Information Management project, recorded minimal progress at 30 per cent, despite commencing in January 2015. Overall, the trend suggested challenges with timely execution and highlighted the need for strengthened project management and closer monitoring to improve project implementation efficiency.

## 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), as well as their affiliated Agencies and Institutions.

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

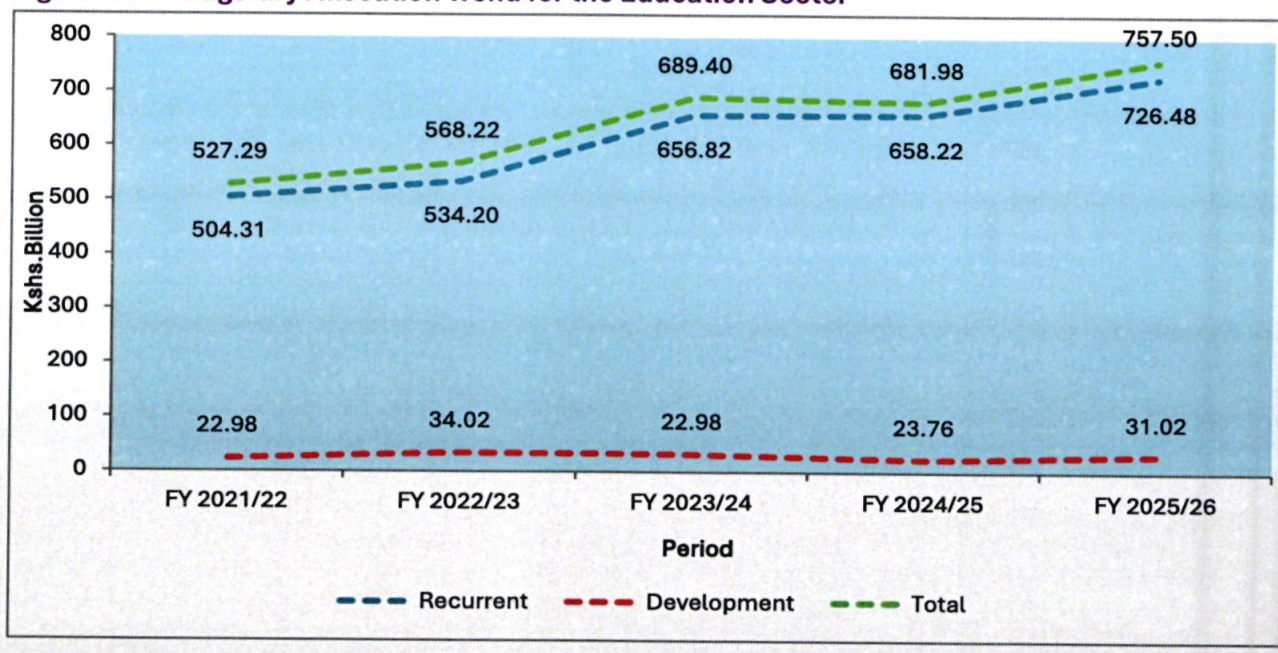
It is worth noting that the 2-6-3-3 system requires substantial infrastructure, equipment, and human capital in the medium term, from 2025/26 to 2027/28.

### 4.3.2 Budget Performance for the Education Sector

The budgetary allocation to Education in FY 2025/26 amounted to Kshs.703.07 billion, which was revised to Kshs.756.00 billion in Supplementary Budget I and Kshs.757.5 billion in Supplementary Budget II, compared to Kshs.681.98 billion allocated in FY 2024/25. This amount represents 14 per cent of the gross national budget of Kshs.5.27 trillion and 26 per cent of the MDAs' budget of Kshs.2.93 trillion. The allocation included Kshs.31.02 billion (4 per cent) for development activities and Kshs.726.48 billion (96 per cent) for recurrent expenditure. The Teachers Service Commission received the highest budgetary allocation of Kshs.411.29 billion (54 per cent of the Education Sector's budget), while the State Department for Science, Innovation and Research had the lowest budgetary allocation of Kshs.1.07 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 2021/22 to FY 2025/26.

**Figure 4.3: Budgetary Allocation Trend for the Education Sector**



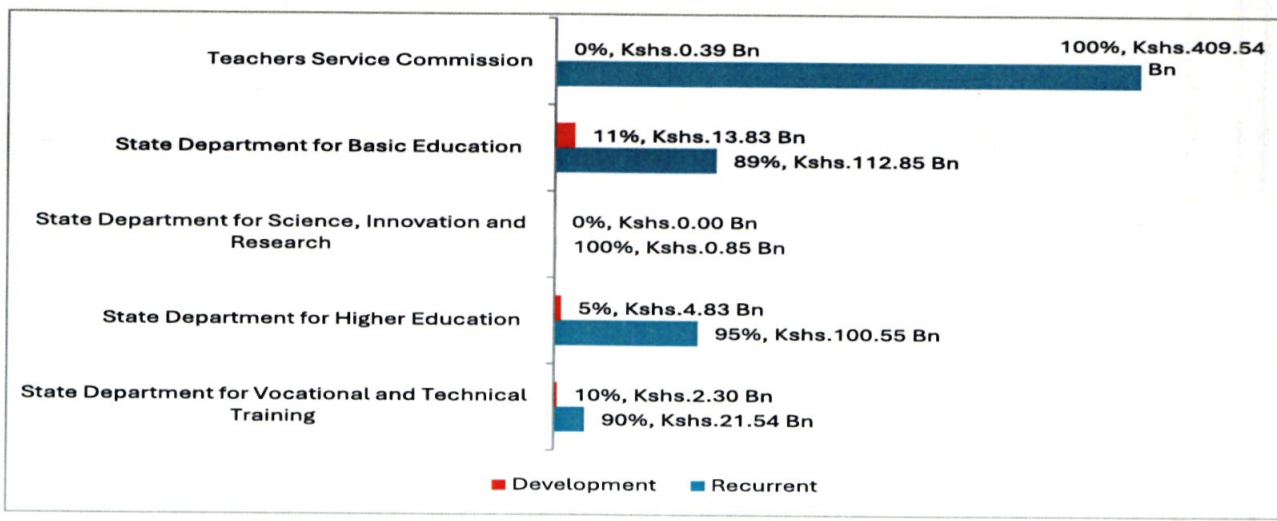

***Source:*** *National Treasury*

The total exchequer issues to the Education Sector amounted to Kshs.666.68 billion, representing 99 per cent of the Sector's annual net estimates. This amount comprised Kshs.21.35 billion for development expenditure, representing 85 per cent of the revised development net estimates, and Kshs.645.33 billion for recurrent activities, representing 100 per cent of the revised recurrent net estimates.

In FY 2025/26, the State Department for Higher Education and Research received the highest proportion of development exchequer issues to development net estimates at 98 per cent, while the Teachers Services Commission received 59 per cent. State Department for Higher Education and Research, State Department for Basic Education, and the Teachers Service Commission recorded the highest proportion of recurrent exchequer issues to recurrent net estimates at 100 per cent, while the State Department for Science, Innovation, and Research recorded 94 per cent of exchequer issues to net estimates.

Figure 4.4 shows the exchequer issues in the Education Sector during FY 2025/26.

**Figure 4.4: Exchequer Issues to the Education Sector**




***Source:*** *National Treasury*

The total expenditure for the Education Sector amounts to Kshs.745.44 billion, representing 98 per cent of the revised gross estimates, compared to 99 per cent (Kshs.673.30 billion) recorded in the FY 2024/25. This amount comprised Kshs.26.75 billion for the development budget representing an absorption rate of 85 per cent, compared to 87 per cent (Kshs.20.68 billion) recorded in the FY 2024/25, and Kshs.718.69 billion for recurrent expenditure representing 99 per cent of the revised recurrent gross estimates, compared to 99 per cent (Kshs.652.62 billion) recorded in the FY 2024/25.

Table 4.17 shows the Education sector analysis of exchequer issues and expenditures in FY 2025/26.

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

| VOTE | Development (Kshs. Bn) | | | | | | Recurrent (Kshs. Bn) | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Revised Gross Estimates | Revised Net Estimates | Exchequer Issues | Expenditure | % of Exchequer to Net Estimates | % of Expenditure to Gross Budget | Revised-Gross Estimates | Revised-Net Estimates | Exchequer Issues | Expenditure | % of Exchequer to Net Estimates | % of Expenditure to Gross Estimates |
| State Department for Vocational and Technical Training | 7.28 | 2.45 | 2.30 | 5.76 | 94 | 79 | 43.77 | 21.97 | 21.54 | 36.91 | 98 | 84 |
| State Department for Higher Education | 4.99 | 4.95 | 4.83 | 4.83 | 98 | 97 | 156.42 | 100.57 | 100.55 | 156.40 | 100 | 100 |
| State Department for Science, Innovation and Research | - | - | - | - | - | - | 1,07 | 0.91 | 0.85 | 0.85 | 94 | 80 |
| State Department for Basic Education | 18.07 | 17.03 | 13.83 | 15.71 | 81 | 87 | 114.60 | 113.23 | 112.85 | 114.10 | 100 | 100 |
| Teachers Service Commission | 0.67 | 0.67 | 0.39 | 0.44 | 59 | 66 | 410.62 | 409.56 | 409.54 | 410.43 | 100 | 100 |
| **Total** | **31.02** | **25.11** | **21.35** | **26.75** | **85** | **86** | **726.48** | **646.24** | **645.33** | **718.69** | **100** | **99** |

**Sector Summary**

| | Revised Gross Estimates | Revised Net Estimates | Exchequer Issues | Expenditure | % of Exchequer to Net Estimates | % of Expenditure to Gross Estimates |
|---|---|---|---|---|---|---|
| Development | 31.02 | 25.11 | **21.35** | **26.75** | 85 | 86 |
| Recurrent | 726.48 | 646.24 | **645.33** | **718.69** | 100 | 99 |
| **Total** | **757.50** | **671.35** | **666.68** | **745.44** | **99** | **98** |

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

The State Department for Higher Education recorded the highest absorption of development budget at 97 per cent, while the Teachers Service Commission recorded the lowest at 66 per cent. The State Department for Higher Education, the State Department for Basic Education, and the Teachers Service Commission recorded the highest recurrent expenditure, at 100 per cent of the annual Revised Gross

Estimates. In contrast, the State Department for Science, Innovation and Research recorded the lowest ratio at 80 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 revised budget allocation to the State Department for Vocational and Technical Training in FY 2025/26 amounted to Kshs.51.05 billion, compared to Kshs.35.99 billion allocated in FY 2024/25.

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

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

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

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Technical Vocational Education and Training | Technical Accreditation and Quality Assurance | 2,848.76 | - | 2,848.76 | 2,791.28 | - | 2,791.28 | 98 |
| | Special Needs in Technical and Vocational Education | 207.14 | - | 207.14 | 207.42 | - | 207.42 | 100 |
| | Technical Trainers and Instructors Services | 39,538.00 | - | 39,538.00 | 32,887.07 | - | 32,887.07 | 83 |
| | Infrastructure Development and Expansion | - | 7,281.62 | 7,281.62 | - | 5,761.24 | 5,761.24 | 79 |
| Youth Training and Development | Revitalisation of Youth Polytechnic | 54.07 | - | 54.07 | 34.78 | - | 34.78 | 64 |
| | Headquarters and Administrative Services | 1,118.45 | - | 1,118.45 | 990.15 | - | 990.15 | 89 |
| TOTAL | | 43,766.42 | 7,281.62 | 51,048.04 | 36,910.70 | 5,761.24 | 42,671.93 | 84 |

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

The State Department's Programme and sub-programme analysis showed that the Special Needs in Technical and Vocational Education sub-programme had the highest absorption rate of 100 per cent. In comparison, the Revitalization of Youth Polytechnic sub-programme recorded the lowest at 64 per cent.

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

This section presents achievements against Key Performance Indicators for the State Department for Vocational and Technical Training in FY 2025/26, as shown in Table 4.19.

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

| Programme | Sub-Programme | Key Output | Key Performance Indicator | Annual Target(s) | Achieved As of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| Technical Vocational Education and Training | Technical Accreditation and Quality Assurance | Trainees enrolled in TVET | Number of trainees enrolled in national polytechnics. | 235,134 | 203,296 | (31,838) |
| | | | Number of trainees enrolled in TVCs | 370,806 | 273,705 | (97,101) |
| | | Trainees financed | The number of TVET trainees receiving capitation. | 202,039 | 119,078 | (82,961) |
| | | Adoption of Competency-Based Assessment (CBA) | Number of Competence-Based Assessment Centres Registered | 70 | 124 | 54 |
| | | | Number of CBET Candidates assessed | 170,000 | 540,806 | 370,806 |
| General Administration, Planning and Support Services | Planning Administrative Services | Financial Services Reports Prepared | Quarterly Expenditure Analysis Reports | 4 | 4 | - |
| | | | Monthly Expenditure Reports | 12 | 12 | - |
| | | 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 | Curriculum Development | CBET curricula implemented in VTCs | Number of CBET curricula implemented in VTCs | 45 | 79 | 34 |
| | | | Number of counties sensitised on curriculum reforms in VTCs | 20 | 22 | 2 |

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

**SNE- Special Needs Education*

**CBET- Curriculum-Based Education and Training*

**VTCs- Vocation Training Centres*

The drop in the number of trainees enrolled and receiving capitation was attributed to the modular curriculum, with trainees graduating and entering the job market. The increase in the number of CBET candidates assessed was occasioned by all TVET institutions transitioning to CBET

#### 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 End Date (c) | Source of Funds) (d) | Value of the Project (Kshs. Million) (e) | Funding in FY 2025/26 (Kshs. Million) (f) | Expenditure in FY 2025/26 (Kshs. Million) (g) | Cumulative Expenditure as of 30th June 2026 (Kshs. Million) (h) | Percentage (%) of Completion |
|---|---|---|---|---|---|---|---|---|
| Uriri Technical Training Institute -Migori | 24/7/2025 | 24/7/2027 | GoK | 100.00 | 60.00 | 60.00 | 60.00 | 60 |
| Tarbaj TTI | 22/7/2025 | 22/7/2028 | GoK | 45.00 | 15.00 | 15.00 | 15.00 | 33 |
| GoK-AfDB Technical, Vocational Project | 11/1/2021 | 30/06/2027 | GoK/ Donor | 4,336.37 | 566.25 | 374.79 | 2,159.40 | 50 |
| East Africa Skills Transformation and Regional Integration. | 16/9/2019 | 31/12/2026 | Foreign Borrowing | 6,006.36 | 600.00 | 559.16 | 4,371.71 | 73 |
| Construction of Kwanza Constituency TTI | 1/7/2024 | 30/06/2027 | GoK | 52.00 | 12.14 | 12.14 | 23.25 | 45 |
| Kenya School of TVET-Tinderet | 1/7/2023 | 1/6/2028 | GoK | 50.00 | 20.00 | 20.00 | 20.00 | 40 |
| Promotion of Youth Employment through scholarships, Phase 2- Wings to Fly IV | 1/7/2023 | 30/06/2028 | Donor | 462.00 | 462.00 | 321.47 | 396.20 | 86 |
| Keneth Matiba Technical Training Institute | 1/7/2024 | 30/06/2027 | GoK | 52.00 | 12.14 | 12.14 | 23.25 | 45 |
| Rabai TVC | 1/7/2017 | 1/6/2028 | GoK | 80.00 | 5.00 | 5.00 | 5.00 | 6 |
| Ndhiwa TVET | 1/5/2023 | 01/06/2029 | GoK | 85.50 | 5.00 | 5.00 | 5.00 | 6 |

***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 most projects had low implementation rates. Promotion of Youth Employment through scholarships, Phase 2- Wings to Fly IV, recorded the highest completion rate at 86%. On the Contrary, Rabai TVC and Ndhiwa TVET are at 6 per cent completion.

### 4.3.4 The State Department for Higher Education and Research

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

#### 4.3.4.1 Budget Performance by the State Department for Higher Education

The revised budget allocation to the State Department for Higher Education in FY 2025/26 amounted to Kshs.161.41 billion, compared to Kshs.139.65 billion allocated in FY 2024/25.

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

The budget allocated in FY 2025/26 was 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 FY 2025/26

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

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| University Education | University Education | 88,574.15 | 4,991.97 | 93,566.13 | 88,637.30 | 4,834.18 | 93,471.48 | 100 |
| | Quality Assurance | 529.94 | - | 529.94 | 529.94 | - | 529.94 | 100 |
| | Higher Education Support Services | 66,969.09 | - | 66,969.09 | 66,905.94 | - | 66,905.94 | 100 |
| General Administration, Planning and Support Services | General Administration, Planning and Support | 349.03 | - | 349.03 | 327.09 | - | 327.09 | 94 |
| TOTAL | | 156,422.21 | 4,991.97 | 161,414.18 | 156,400.27 | 4,834.18 | 161,234.44 | 100 |

***Source**: The State Department for Higher Education*

Analysis of the Programme and sub-programmes showed that the state department recorded an overall absorption rate of 100 per cent. The Quality Assurance sub-programme recorded the lowest absorption rate at 94 per cent.

### 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 FY 2025/26 are presented in Table 4.22.

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

| Name of Programme | Sub-Programmes | Key Output | Key Performance Indicator | Annual Target(s) | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| **Higher Education** | University Education | Student Enrolment | Number of students enrolled in Public Universities | 654,987 | 661,832 | 6,845 |
| | | Student Graduation | Number of PhD students graduated from Public Universities | 1,278 | 1,198 | (80) |
| | Quality Assurance and Standard | Quality Assurance and Accreditation | Percentage of Programme applications evaluated for accreditation. | 80 | 70 | (10) |
| | Higher Education Support Services | Student Financing Services | Number of GoK-sponsored students in public universities financed | 154,789 | 198,567 | 43,778 |

| Name of Programme | Sub-Programmes | Key Output | Key Performance Indicator | Annual Target(s) | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| | | | Number of GoK-sponsored students in private universities financed | 48,430 | 47,211 | (1,219) |
| | | Student Placement Services | Number of students placed in universities | 173,322 | 182,438 | 9,116 |
| | | | Number of secondary schools guided on career choices | 8,715 | 9,369 | 654 |
| | | | No. of secondary school teachers sensitised on career guidance | 13,411 | 23,642 | 10,228 |
| **General Administration, Planning and Support Services** | General Administration, Planning and Support Services | Planning services | Number of downstream institutions on the performance contract | 46 | 45 | (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 End Date (c) | Source of Funds) (d) | Value of the Project (Kshs. Million) (e) | Funding in FY 2025/26 (Kshs. Million) (f) | Expenditure in FY 2025/26 (Kshs. Million) (g) | Cumulative Expenditure as of 30th June 2026 (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 | 25.00 | 25.00 | 127.8 | 34 |
| Engineering Complex - University of Nairobi | 1/12/2023 | 30/6/2026 | Foreign | 3,767.00 | 100.00 | 100.00 | 830.00 | 19 |
| Construction of the Administration Block and the Lecture Theatre, Tom Mboya University College | 1/7/2017 | 10/7/2027 | GoK | 1,548.00 | 40.00 | 75.00 | 565.25 | 41 |
| Construction of College of Engineering -Tuition Block – Jomo Kenyatta University of Agriculture and Technology | 1/7/20217 | 30/12/2025 | GoK | 530.00 | 15.00 | 15.00 | 247.86 | 58 |

| Project Name (a) | Project commence date (b) | Expected Project End Date (c) | Source of Funds) (d) | Value of the Project (Kshs. Million) (e) | Funding in FY 2025/26 (Kshs. Million) (f) | Expenditure in FY 2025/26 (Kshs. Million) (g) | Cumulative Expenditure as of 30th June 2026 (Kshs. Million) (h) | Percentage (%) of Completion |
|---|---|---|---|---|---|---|---|---|
| Construction of Administration Block and Lecture Theatre- Gatundu University College | 1/7/2017 | 10/7/2028 | GoK | 1,455.00 | 40.00 | 40.00 | 325.00 | 25 |
| Construction of Modern Students' Hostel and Administration Block -Garissa University College | 4/4/2023 | 6/6/2026 | GoK | 450.00 | 80.00 | 80.00 | 151.25 | 51 |
| Construction of Tuition Block-Murang'a University College | 1/1/2023 | 30/6/2026 | GoK | 535.00 | - | - | 119.00 | 22 |
| Construction of Administration Block and Lecture Theatre- Bomet University College | 1/7/2017 | 10/7/2026 | GoK | 1,392.00 | 40.00 | 40.00 | 836.00 | 63 |
| Construction of Ultra Modern Library-Maasai Mara University | 1/7/2023 | 30/6/2026 | GoK | 520.00 | 15.00 | 15.00 | 25.00 | 8 |
| Construction of A Library -Tharaka University College | 30/5/2018 | 30/5/2026 | GoK | 500.00 | 45.00 | 45.00 | 132.75 | 46 |

***Source:*** *State Department for Higher Education and Research*

A review of the implementation status of projects under the State Department for Higher Education indicates delays across projects. The remaining projects were also at risk of timeline overrun. The project's delay was reportedly due to budget constraints.

### 4.3.5 The State Department for Science, Innovation and Research

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

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

The revised budget allocation to the State Department for Science, Innovation and Research in FY 2025/26 amounted to Kshs.1.07 billion.

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

The budgetary allocation was to fund one programme. Table 4.24 shows budget execution by programme and sub-programmes under the State Department for Science, Innovation and Research in FY 2025/26.

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

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Research, Science, Technology and Innovation | Research Management and Development | 287.45 | - | 287.45 | 265.43 | - | 265.43 | 92 |
| | Knowledge and Innovation Development & Commercialization | 242.67 | - | 242.67 | 172.67 | - | 172.67 | 71 |
| | Science & Technology Development & Promotion | 313.34 | - | 313.34 | 223.34 | - | 223.34 | 71 |
| | General Administration, Planning and Support | 226.09 | - | 226.09 | 189.56 | - | 189.56 | 84 |
| TOTAL | | 1,069.56 | - | 1,069.56 | 851.01 | - | 851.01 | 80 |

***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 80 per cent. The Knowledge and Innovation Development and Commercialisation and Science and Technology Development and Promotion sub-programmes had low absorption rates of 71 per cent each.

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

Achievements against some Key Performance Indicators for the State Department for Science, Innovation and Research in FY 2025/26 are presented in Table 4.25.

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

| Name of Programme | Sub-Programme | Key Output | Key Performance Indicator | Annual Target(s) | Achieved as of 30th June 2026 | 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 | 20 | (20) |
| | Knowledge and Innovation Development and Commercialisation | Capacity building conducted | No. of Innovators trained. | 430 | 465 | 35 |

| Name of Programme | Sub-Programme | Key Output | Key Performance Indicator | Annual Target(s) | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| | | Research Output Disseminated | Number of research outputs uploaded into the National Research Fund (NRF) repository | 200 | 206 | 6 |
| | Science and Technology Development and Promotion | Science, technology and innovation quality assurance and standards | Number of Institutions' research projects monitored and evaluated | 23 | 24 | 1 |
| | | | Number of Research Institutes registered | 3 | 7 | 4 |

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

Non-financial performance analysis indicated that key activities, namely, the implementation of bilateral MOUs on research and development, uploading research outputs to the National Research Fund repository, training innovators, and monitoring Institutions' research projects, recorded impressive achievements by the end of the FY 2025/26. However, funding for research lagged behind the target for the period (only 20 research conferences were supported, compared with the annual target of 40) due to budget constraints.

### 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 2025/26 amounts to Kshs.132.67 billion, compared to Kshs.136.76 billion allocated in FY 2024/25, representing a decline of Kshs.4.09 billion. The sub-programmes with significant declines include Free Primary Education (Kshs.6.07 billion) and Free Secondary Education (Kshs.3.41 billion). However, there was an increase in the Examination and Certification sub-programme (Kshs.2.44 billion).

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

The revised budget allocation was to fund four programmes. Table 4.26 shows budget execution by programmes and sub-programmes under the State Department for Basic Education in FY 2025/26.

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

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Primary Education | Free Primary Education | 7,370.53 | 10,571.13 | 17,941.66 | 7,317.56 | 8,933.71 | 16,251.27 | 91 |
| | Special Needs Education | 829.03 | 218.20 | 1,047.23 | 827.43 | 218.20 | 1,045.63 | 100 |
| | Early Child Development and Education | 19.21 | - | 19.21 | 19.09 | - | 19.09 | 99 |
| | Primary Teachers Training and In-Service Training | 353.81 | 450.00 | 803.81 | 353.68 | 450.00 | 803.68 | 100 |
| | Alternative Basic Adult and Continuing Education | 59.01 | - | 59.01 | 56.61 | - | 56.61 | 96 |
| | School Health, Nutrition and Meals | 4,900.00 | - | 4,900.00 | 4,900.00 | - | 4,900.00 | 100 |
| | Expanding opportunities to ASALs | 740.00 | 45.00 | 785.00 | 740.00 | - | 740.00 | 94 |
| Secondary Education | Free Day Secondary Education | 78,827.49 | 6,763.59 | 85,591.08 | 78,648.82 | 6,083.30 | 84,732.12 | 99 |
| | Secondary Teachers Education Services | 408.52 | - | 408.52 | 408.52 | - | 408.52 | 100 |
| | Secondary Teachers In-Service | 310.82 | - | 310.82 | 287.72 | - | 287.72 | 93 |
| | Special Needs Education | 280.00 | - | 280.00 | 239.89 | - | 239.89 | 86 |
| Quality Assurance and Standards | Curriculum Development | 995.40 | - | 995.40 | 995.40 | - | 995.40 | 100 |
| | Examination and Certification | 12,218.51 | 25.00 | 12,243.51 | 12,201.43 | 25.00 | 12,226.43 | 100 |
| | Co-Curriculum Activities | 1,285.76 | - | 1,285.76 | 1,284.83 | - | 1,284.83 | 100 |
| General Administration, Planning and Support Services | Headquarters and Administrative Services | 2,328.40 | - | 2,328.40 | 2,229.96 | - | 2,229.96 | 96 |
| | County Administrative Services | 3,672.61 | - | 3,672.61 | 3,588.52 | - | 3,588.52 | 98 |
| **TOTAL** | | **114,599.12** | **18,072.93** | **132,672.04** | **114,099.45** | **15,710.21** | **129,809.66** | **98** |

***Source**: The State Department for Basic Education*

The overall performance of the State Department for Basic Education was 98 per cent. Further, analysis of the Programme and sub-programmes showed that expenditure on Special Needs Education for secondary education had the lowest absorption rate at 86 per cent. All other sub-programmes had an absorption rate above 90 per cent.

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

Table 4.27 presents achievements against selected Key Performance Indicators for the State Department for Basic Education in FY 2025/26.

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

| Programme | Sub-Programmes | Key Output | Key Performance Indicator | Annual Target(s) | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| Primary Education | Free Primary Education | Public Primary school enrolment | Number of learners enrolled in public primary schools | 6,971,542 | 5,027,633 | (1,943,909) |
| | | | Number of learners enrolled in Low-Cost Boarding public primary schools | 156,649 | 158,286 | 1,637 |
| | | Infrastructure and Equipment for Public Primary Schools | Number of schools with renovated infrastructures | 200 | 214 | 14 |
| | Primary SNE | Special Needs Education (SNE) Services | Number of Persons with special needs and disabilities assessed | 16,095 | 14,878 | (1,217) |
| | | | Number of books transcribed into Braille | 11,000 | 11,978 | 978 |
| | | | Number of newly blinded persons rehabilitated | 47 | 17 | (30) |
| | | | Number of SNE personnel trained | 2,536 | 2,726 | 192 |
| | Early Childhood Education | Pre-Primary Education Services | Number of champion teachers trained in ICT for curriculum delivery | 2,000 | 84 | (1,916) |
| Free secondary education | Free day secondary education | Enrolment in Public Junior Education | Number of learners enrolled in public junior school | 3,552,530 | 2,952,950 | (599,580) |
| | Secondary Teachers in-service | Capacity-Building Services | Number of education managers trained | 15,600 | 18,456 | 2,856 |
| | | | No. of bursars trained in financial management | 4,500 | 5,624 | 1,124 |
| Quality assurance standards | Curriculum development | Curriculum development services | Number of electronic and non-electronic curriculum support materials provided | 1,200 | 1,735 | 535 |
| General administration and support services | Headquarters administrative services | Capacity building services | No. of officers sensitised on National Values and governance -service charter, road safety and asset management | 3,200 | 4,519 | 1,319 |

***Source:*** *State Department for Basic Education*

Several capacity-building targets were achieved. These included the number of education managers trained, the number of bursars trained in financial management and the number of officers sensitised on national values and governance. On the other hand, learners enrolled in Public Primary Schools recorded the least performance (falling short of the target by 1.94 million enrolled learners), followed by learners enrolled in Junior Secondary Schools (falling short of the target by 599,580 enrolled learners) and assessment of persons with special needs and disabilities (falling short of the target by 1,217 persons).

#### 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 Project End Date (c) | Source of Funds) (d) | Value of the Project (Kshs. Million) (e) | Funding in FY 2025/26 (Kshs. Million) (f) | Expenditure in FY 2025/26 (Kshs. Million) (g) | Cumulative Expenditure as of 30th June 2026 (Kshs. Million) (h) | Percentage of Completion |
|---|---|---|---|---|---|---|---|---|
| ICT Infrastructure to support Competency-Based Assessment | Jan-21 | Jun-26 | GoK | 148.00 | 25.00 | 25.00 | 148.00 | 100 |
| Primary school infrastructure improvement | Jul-10 | Jun-28 | GoK | 12,200.00 | 1,037.00 | 765.92 | 3,639.00 | 30 |
| Kenya Primary Equity in Learning Programme | Jan-22 | Jun-27 | GoK/Donor | 45,377.00 | 8,733.00 | 7,411.65 | 34,789.00 | 77 |
| Secondary Infrastructure Improvement | Jul-12 | Jun-28 | GoK | 59,559.00 | 2,156.65 | 1,556.64 | 20,279.00 | 34 |
| ICT Integration in Secondary Schools | Aug-09 | Jun-28 | GoK | 5,000.00 | 152.95 | 212.95 | 3,352.00 | 67 |
| Establishment of Kibabii Diploma Teachers Training College | Aug-12 | Jun-28 | GoK | 1,588.00 | - | - | 1,279.00 | 81 |
| Construction of 10 New TTCS | Jan-11 | Jun-27 | GoK | 2,500.00 | 190.00 | 190.00 | 209.00 | 8 |
| Assembly of Assistive Devices -KISE | Jun-24 | Jun-26 | GoK | 1,500.00 | 218.20 | 218.20 | 432.00 | 29 |
| Promotion of Youth Employment through Scholarship Ph 2-Wings to Fly | Jan-22 | Jun-26 | Donor | 700.00 | 280.00 | 189.87 | 392.00 | 56 |
| Establishment of Lugari Diploma Teachers Training College (TTCs) | Aug-15 | Jun-28 | GoK | 500.00 | - | - | 322.00 | 64 |

***Source:*** *The State Department for Basic Education*

**KISE-Kenya Institute of Special Education*

An assessment of the project implementation status by the State Department for Basic Education revealed delays in project completion. Notably, the construction of 10 New Teachers Training Colleges, which was 8 per cent complete, commenced in January 2011 and was scheduled for completion in June 2027. Similarly, the Primary School Infrastructure Improvement Project, currently at 30 per cent completion, began in July 2010 and is scheduled for completion in June 2028. The general delays in project implementation were attributed to budget constraints.

### 4.3.7 The Teachers Service Commission

The Teachers Service Commission is mandated to formulate policies that regulate the teaching profession and guide teacher management functions, thereby ensuring compliance with the teaching standards prescribed from time to time. It also facilitates teachers' career progression and professional development, and monitors their conduct and performance during curriculum implementation. TSC registers trained teachers and recruits, employs, and assigns teachers employed by the commission. It further exercises disciplinary control over registered teachers, terminates teachers' employment, 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 revised budget allocation to the Teachers Service Commission in FY 2025/26 amounted to Kshs.411.29 billion, compared to Kshs.369.59 billion allocated in FY 2024/25.

#### 4.3.7.2 Teachers Service Commission Programmes and Sub-Programme Performance

The revised budget allocation was to fund three programmes. Table 4.29 shows budget execution by programmes and sub-programmes under the Teachers Service Commission in FY 2025/26.

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

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Teacher Research Management | Teacher Resource Planning -Primary | 225,512.37 | 423.00 | 225,935.37 | 225,512.37 | 251.31 | 225,763.69 | 100 |
| | Teacher Resource Planning -Secondary | 173,210.29 | 206.00 | 173,416.29 | 173,210.29 | 191.44 | 173,401.74 | 100 |
| | Teacher Resource Planning-Tertiary | 2,042.54 | - | 2,042.54 | 2,042.54 | - | 2,042.54 | 100 |
| Governance and Teaching Standards | Quality Assurance and Standards | 81.75 | - | 81.75 | 81.75 | - | 81.75 | 100 |
| | Teacher Professional Development | 30.09 | - | 30.09 | 30.09 | - | 30.09 | 100 |
| | Teacher Capacity Development | 980.39 | - | 980.39 | 980.39 | - | 980.39 | 100 |

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| General Administration, Planning and Support Services | Policy Planning and Support Services | 8,293.74 | 42.00 | 8,335.74 | 8,246.15 | - | 8,246.15 | 99 |
| | Field Administrative Services | 231.19 | - | 231.19 | 212.54 | - | 212.54 | 92 |
| | Automation of TSC Operations | 239.71 | - | 239.71 | 115.68 | - | 115.68 | 48 |
| TOTAL | | 410,622.08 | 671.00 | 411,293.08 | 410,431.82 | 442.76 | 410,874.58 | 98 |

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

The analysis of the Programme and sub-programmes showed that the Teachers Service Commission recorded an overall absorption rate of 98 per cent. Automation of TSC Operations sub-programme recorded the lowest absorption rate at 48 per cent, occasioned by challenges with the EGP system rollout, leading to non-responsive tenders for the procurement of ICT equipment. All other sub-programmes recorded an absorption rate of 100 per cent except Field Administrative Services (92 per cent) and Policy Planning and Support Services (99 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 FY 2025/26.

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

| Name of Programme | Sub-Programme | Key Output | Key Performance Indicator | Annual Target(s) | Achieved As of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| Teacher Resource Management | Teacher Management Primary | Teaching Services | Number of teachers trained on ICT integration | 50,000 | 50,214 | 214 |
| | | | Number of Teachers trained on Remote Learning Methodologies | 50,000 | 50,021 | 21 |
| | | | Number of schools livestreaming lessons | 30 | 30 | - |

| Name of Programme | Sub-Programme | Key Output | Key Performance Indicator | Annual Target(s) | Achieved As of 30th June 2026 | 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) | 5,000 | 6,068 | 1,068 |
| | | | Percentage of Teachers appraised on TPAD | 100 | 97 | (3) |
| | | | Percentage of performance contract implementations by learning institutions. | 100 | 100 | - |
| | | | Number of field officers sensitised on the revised TPAD | 100 | 100 | - |
| | Teacher Professional Development | Teaching Services | Number of field officers trained on the management of disciplinary cases | 150 | 156 | 6 |
| | | | Percentage of registered discipline cases determined and finalised within three months. | 100 | 27 | (73) |
| | 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 | 83,278 | 8,278 |
| General Administration, Planning and Support Services | Policy, Planning and Support Services | Administrative Services | Number of secretariat staff trained | 600 | 652 | 52 |
| | Automation of the Teachers Service Commission operation | Administrative Services | Number of employee records digitised | 20,000 | 20,000 | - |

***Source**: Teachers Service Commission*

Key performance areas that surpassed their annual targets included; training of tutors on Competency Based Curriculum (1,348 tutors trained against a target of 1,100), teachers trained on Competency Based Education (83,278 teachers against the annual target of 75,000) and training of teachers on ICT integration (50,214 teachers out of the target of 50,000). The high performance was made possible by private school teachers who attended the training and by tutors from teachers' training colleges, who also underwent retooling through the smart cascade training model. Training of Trainers (ToTs) was later rolled out to cover many other teachers at the field levels.

In contrast, the percentage of registered discipline cases determined and finalised within three months was only 27 per cent. This was occasioned by disciplinary cases whose hearings were deferred due to technicalities.

#### 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 End Date (c) | Source of Funds) (d) | Value of the Project (Kshs. Million) (e) | Funding in FY 2025/26 (Kshs. Million) (f) | Expenditure in FY 2025/26 (Kshs. Million) (g) | Cumulative Expenditure as of 30th June 2026 (Kshs. Million) (h) | Percentage of Completion (%) |
|---|---|---|---|---|---|---|---|---|
| Kenya Primary Education Equity in Learning Program | 31-Mar-22 | 31-Dec-26 | Donor/ GoK | 1,113.00 | 423.00 | 251.31 | 655.57 | 59 |
| Kenya Secondary Equity in Learning | 3-Sept-25 | 3-Sept-29 | Donor | 1,000.00 | 206.00 | 191.44 | 191.44 | 19 |
| Construction of TSC County office accommodation -Kwale | 1-Jul-25 | 1-Jun-27 | GoK | 42.00 | 21.00 | - | - | 1 |
| Construction of TSC County office accommodation -Kitui | 1-Jul-25 | 1-Jun-27 | GoK | 42.00 | 21.00 | - | - | 1 |

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

An analysis of the Teachers Service Commission's implementation of the projects indicated dismal performance across all projects. Construction of TSC County offices in Kitui and Kwale has not commenced. This was attributable to delays in the State Department for Public Works' approval of building designs and challenges in securing contractors due to issues with the EGP system rollout, thereby risking project timeline overruns.

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

### 4.4.1 Introduction

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

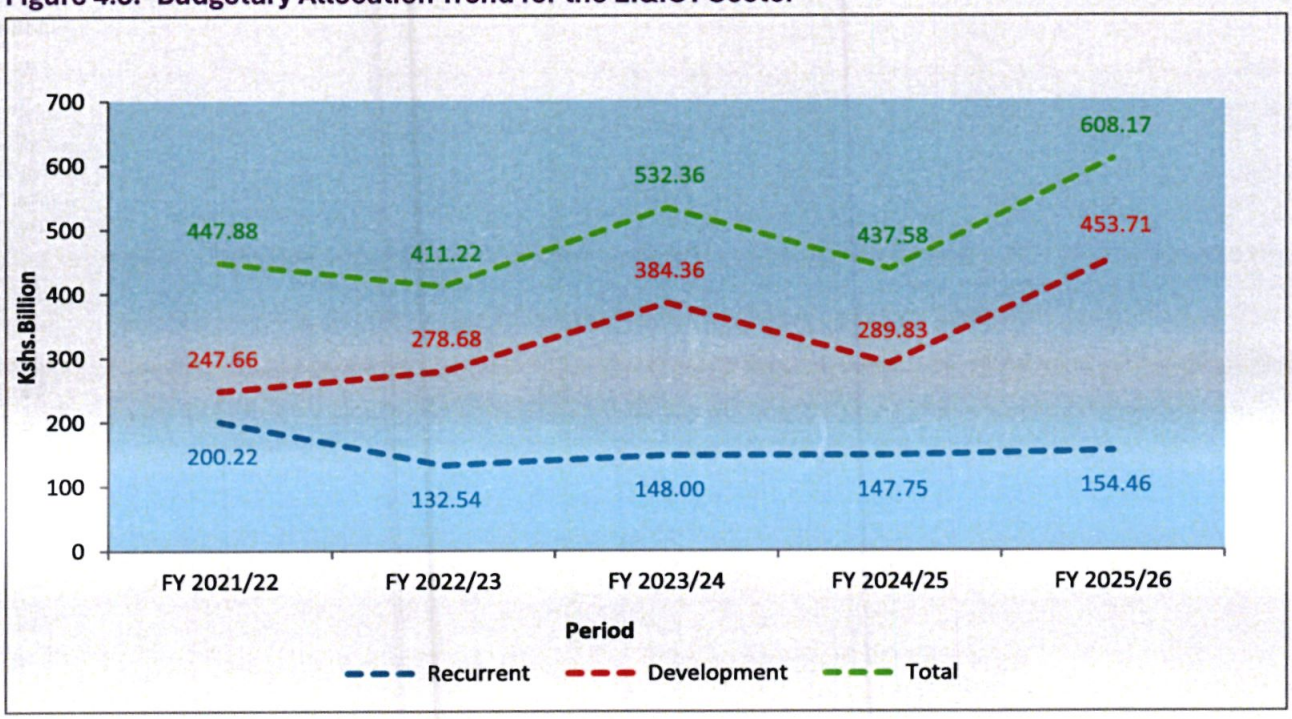
The EIICT sector aims to provide sustainable infrastructure development, a vibrant shipping and maritime industry, universal access to Information and Communication Technology (ICT), Transport, and built environment services; facilitate access to adequate, decent and affordable housing, promote sustainable urban development and accessible, affordable, quality, and competitive energy and petroleum products. This Sector is also responsible for administering aviation policies, developing airports, and promoting safety and growth in civil aviation.

The EI&ICT Sector plays a vital role in enabling 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 approved budget allocation to EIICT in FY 2025/26 amounted to Kshs. 534.63 billion, revised to Kshs.608.02 billion in Supplementary I Estimates and Kshs.608.17 in Supplementary II Estimates, compared to Kshs.435.86 billion allocated in FY 2024/2025. This amount represented 12 per cent of the gross national budget of Kshs.5.27 trillion and 21 per cent of the MDAs' budget of Kshs.2.93 trillion. The allocation included Kshs. 453.71 billion (75 per cent) for development activities and Kshs. 154.46 billion (25 per cent) for recurrent expenditure. The State Department for Roads received the highest budgetary allocation of Kshs. 54.37 billion (42 per cent of the Sector's budget), while the State Department for Public Works had the lowest budgetary allocation of Kshs.4.86 billion (1 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 2025/26.

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

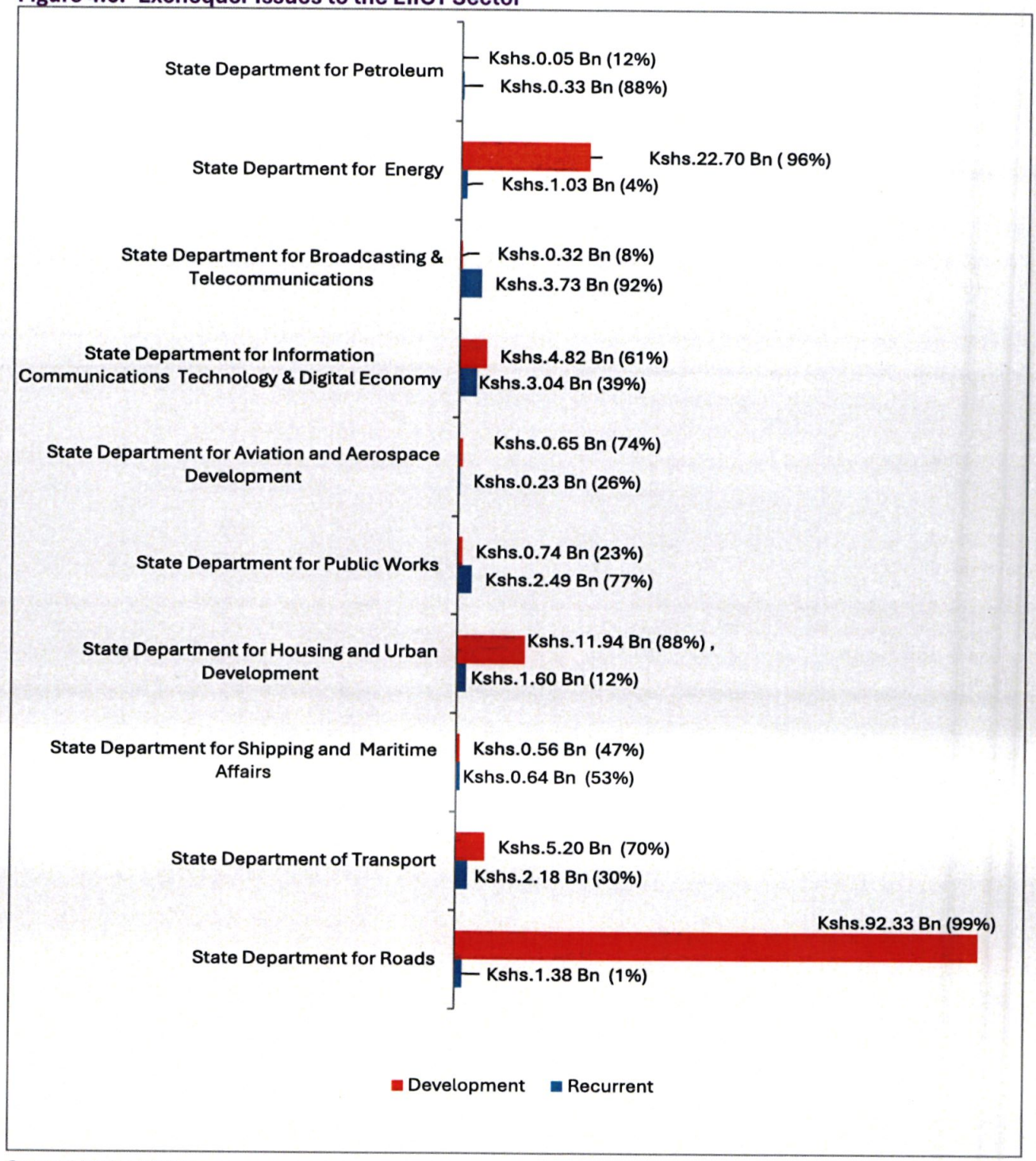



***Source:*** *National Treasury*

The total exchequer issues to the EIICT Sector amounted to Kshs. 155.95 billion, representing 94 per cent of the Sector's revised net estimates. This amount comprised Kshs 139.30 billion for development expenditure, representing 94 per cent of revised development net estimates, and Kshs. 16.64 billion for recurrent activities, representing 98 per cent of revised recurrent net estimates.

In FY 2025/26, the State Department for Shipping and Maritime Affairs and the State Department for Aviation and Aerospace Development recorded the highest proportion of development exchequer issues to development net estimates at 100 per cent, while the State Department for Petroleum recorded the lowest at 46 per cent. The State Department for Petroleum, the State Department of Transport, the State Department for Public Works, and the State Department for Energy recorded the highest proportion of recurrent exchequer issues to recurrent net estimates, at 100 per cent. The State Department for Aviation and Aerospace Development recorded the lowest recurrent exchequer issues to recurrent net estimates ratio at 88 per cent. Figure 4.6 shows the exchequer issues in the EIICT Sector in FY 2025/26.

**Figure 4.6: Exchequer Issues to the EIICT Sector**




***Source:*** *National Treasury*

The total expenditure for the EIICT Sector amounted to Kshs. 546.85 billion, representing 90 per cent of the revised gross estimates, compared to Kshs. billion (83 per cent) recorded in FY 2024/25. This amount comprised of Kshs. 418.11 billion for the development budget, representing an absorption rate of 92 per cent, compared to 85 per cent recorded in FY 2024/2025, and Kshs.128.74 billion for recurrent expenditure, representing 83 per cent of the revised recurrent gross estimates, compared to 77 per cent recorded in FY 2024/2025. Table 4.32 shows an EIICT sector analysis of exchequer issues and expenditures in FY 2025/26.

## 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 | 182.75 | 92.84 | 92.33 | 171.97 | 99 | 94 | 71.63 | 1.41 | 1.38 | 58.15 | 98 | 81 |
| State Department of Transport | 61.20 | 5.36 | 5.20 | 53.94 | 97 | 88 | 6.83 | 2.18 | 2.18 | 5.33 | 100 | 78 |
| State Department for Shipping and Maritime Affairs | 2.62 | 0.57 | 0.56 | 0.95 | 100 | 36 | 3.63 | 0.65 | 0.64 | 2.44 | 99 | 67 |
| State Department for Housing and Urban Development | 140.99 | 18.15 | 11.94 | 132.73 | 66 | 94 | 6.93 | 1.64 | 1.60 | 4.48 | 98 | 65 |
| State Department for Public Works | 0.81 | 0.76 | 0.74 | 0.76 | 97 | 94 | 4.05 | 2.49 | 2.49 | 4.04 | 100 | 100 |
| State Department for Aviation and Aerospace Development | 0.65 | 0.65 | 0.65 | 0.65 | 100 | 100 | 14.36 | 0.26 | 0.23 | 14.35 | 88 | 100 |
| State Department for Information Communications Technology & Digital Economy | 8.59 | 5.24 | 4.82 | 8.02 | 92 | 93 | 3.63 | 3.09 | 3.04 | 3.59 | 98 | 99 |
| State Department for Broadcasting & Telecommunications | 0.33 | 0.33 | 0.32 | 0.28 | 98 | 85 | 6.24 | 3.83 | 3.73 | 5.57 | 97 | 89 |
| State Department for Energy | 50.49 | 24.88 | 22.70 | 43.77 | 91 | 87 | 12.14 | 1.03 | 1.03 | 11.11 | 100 | 91 |
| State Department for Petroleum | 5.29 | 0.10 | 0.05 | 5.05 | 46 | 95 | 25.03 | 0.33 | 0.33 | 19.68 | 100 | 79 |
| **Total** | **453.71** | **148.87** | **139.30** | **385.40** | **94** | **92** | **154.46** | **16.90** | **16.64** | **128.74** | **98** | **83** |

**Sector Summary**

| | Gross Estimates | Net Estimates | Exchequer Issues | Expenditure | % of Exchequer to Net Estimates | % of Expenditure to Gross Estimates |
|---|---|---|---|---|---|---|
| Development | 453.71 | 148.87 | 139.30 | 385.40 | 94 | 92 |

| VOTE | Development (Kshs. Bn) | | | Recurrent (Kshs. Bn) | | |
|---|---|---|---|---|---|---|
| Recurrent | 154.46 | 16.90 | 16.64 | 128.74 | 98 | 83 |
| Total | 608.17 | 165.77 | 155.95 | 546.85 | 94 | 90 |

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

The State Department for Aviation and Aerospace Development recorded the highest absorption of the development budget at 100 per cent, while the State Department for Shipping and Maritime Affairs recorded the lowest absorption rate at 36 per cent. The State Department for Public Works and the State Department for Aviation and Aerospace Development recorded the highest recurrent expenditure-to-Revised Gross Estimates ratio at 100 per cent. In comparison, the State Department for Housing and Urban Development recorded an absorption rate of 65 per cent, spending Kshs.4.48 million of the allocated Kshs.6.93 billion on recurrent activities.

### 4.4.3 The State Department for Roads

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

#### 4.4.3.1 Budget Performance by the State Department for Roads

The revised gross budget allocation to the State Department for Roads in FY 2025/26 amounted to Kshs. 254.37 billion, compared to Kshs.196.60 billion allocated in FY 2024/25.

#### 4.4.3.2 State Department for Roads Programmes and Sub-Programme Performance

The revised budget allocation was to fund one programme and four sub-programmes. Table 4.33 shows budget execution by programmes and sub-programmes under the State Department for Roads in FY 2025/26.

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

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Road Transport | General Administration, Planning, and Support Services | 2,428.04 | 2,418.22 | 4,846.26 | 1,406.12 | 1,944.95 | 3,351.07 | 69 |
| | Construction of Roads and Bridges | - | 51,614.42 | 51,614.42 | - | 47,043.58 | 47,043.58 | 91 |

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| | Rehabilitation of Roads and Bridges | - | 82,330.47 | 82,330.47 | - | 77,250.84 | 77,250.84 | 94 |
| | Maintenance of Roads and Bridges | 69,200.27 | 46,382.00 | 115,582.27 | 56,746.21 | 45,735.00 | 102,481.21 | 89 |
| Total | | 71,628.31 | 182,745.10 | 254,373.41 | 58,152.34 | 171,974.36 | 230,126.70 | 90 |

***Source**: State Department for Roads*

The State Department of Roads recorded an overall absorption rate of 90 per cent in FY 2025/26, slightly below the projected 100 per cent. The Construction and Maintenance of Roads and Bridges sub-programmes recorded 91 per cent and 89 per cent, respectively, while General Administration recorded the lowest at 69 per cent, implying low utilisation of funds. The low absorption is due to exchequer delays and delays in procurement using the EGP system.

#### 4.4.3.3 Non-financial Performance by the State Department for Roads

Some of the achievements against the State Department for Roads' Key Performance Indicators in FY 2025/26 are presented in Table 4.34.

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

| Programme | Sub-Programme | Key Output | Key Performance Indicator | Annual Target | Achieved as of 30 June 2026 | Variance |
|---|---|---|---|---|---|---|
| Road Transport | General Administration, Planning and Support Services | Road Construction Skills | Number of Contractors Trained | 1,300 | 1156 | (144) |
| | Construction of Roads and Bridges | Roads and Bridges | Number of Bridges Constructed | 20 | 2 | (18) |
| | | Roads | Number of Kilometres (Km) Constructed | 348.93 | 789.81 | 441 |
| | Rehabilitation of Roads and Bridges | Roads and Bridges | Number of Km of roads rehabilitated | 210 | 29.76 | (180) |
| | Maintenance of Roads and Bridges | Roads and Bridges | Number of Km maintained under routine maintenance | 480 | 176.15 | (304) |

***Source:** The State Department for Roads*

The non-financial performance revealed that the State Department for Roads recorded mixed performance during FY 2025/26. We noted impressive progress in road construction, with 789.81 kilometres completed against the target of 348 kilometres. Further, 1156 contractors were trained in road construction skills, out of the targeted 1,300, representing a 89 per cent achievement. However, the rehabilitation and maintenance of roads fell below target, with only 29.76 kilometres rehabilitated and 176.15 kilometres maintained. The underperformance was attributed to delays in completing ongoing road projects, as contractors remained on site awaiting the completion of the respective works.

#### 4.4.3.4 Projects Implementation Status for the State Department for Roads

Table 4.35 Present a summary of projects undertaken by the State Department for Roads.

**Table 4.35: State Department for Roads Project Implementation Status**

| Project Name (a) | Project commencement date (b) | Expected Project End Date (c) | Source of Funds) (d) | Estimated Value of the Project (Kshs. Million) (e) | Funding in FY 2025/26 (Kshs. Million) (f) | Expenditure in FY 2025/26 (Kshs. Million) (g) | Cumulative Expenditure as of 30 June 2026 (Kshs. Million) (h) | Percentage (%) of completion |
|---|---|---|---|---|---|---|---|---|
| Konyu - Kairuthi Ravunguti/ Kagicha -Kiriaini/ Giathenge - Thuti/ Junction C513 Gwa Karuri - Kagumo (Phase 1) | 8-May-22 | 24/2/2026 | Gok | 3,234.78 | 114.78 | 114.78 | 181.37 | 6 |
| Eldas Township Road | 20-01-22 | 20-09-25 | GoK/ Donor | 516.83 | 36.37 | 36.37 | 364.83 | 71 |
| Dualling of Mombasa - Mariakani Road (Lot 1: Msa - Kwa Jomvu) | 04/02/2017 | 02/11/2024 | Gok/ Donor | 12,393.23 | 542.70 | 579.97 | 12,797.87 | 103 |
| Nyaburu (Jnc C20)-Oboke-Rangwe Road | 25/8/2021 | 16-Aug-25 | Gok | 983.69 | 26.54 | 26.54 | 162.54 | 17 |
| Kipsaraman - Kinyach - Arror Road (LOT 1) | 12-Jun-24 | 12-Jun-27 | Gok | 4,375.75 | 325.85 | 325.85 | 325.85 | 7 |
| Sagana - Kathaka-Thiguku/ Mururi-Mahigaini -Nyamindi- Kiumbun | 24/8/2021 | 11-Aug-26 | Gok | 2,162.44 | 30.96 | 30.96 | 798.46 | 37 |
| Chobe - Kambi George- Weru - Matundura & Muti-ini - Thindi (Phase 2) | 1-Jul-24 | 30-Jun-26 | Gok | 3,080.00 | 246.65 | 246.65 | 396.65 | 13 |
| Mlango-Benon-State Lodge-Sach 3-No. 4 – Riwo Pri – Store – Mto Mbili Road | 28-May-24 | 28-May-26 | Gok | 821.38 | 132.09 | 132.09 | 333.30 | 41 |
| Jnct C513 Kwa Meja -Gathaithi-C515 Muthinga | 27/07/2021 | 20-Sep-25 | Gok | 675.21 | 24.27 | 24.27 | 589.57 | 87 |

***Source:*** *The State Department for Roads*

The Dualling of Mombasa–Mariakani Road (Lot 1: Msa–Kwa Jomvu) has exceeded its projected cost by Kshs.404.63 million, resulting in an absorption rate of 103 per cent. The overexpenditure is due to interest on late payment and accumulated claims. Besides, five road projects had overstretched their completion timelines as summarised in the table. The poor performance of the projects is due to inadequate budgetary provisions.

### 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 Lamu South Sudan Ethiopia Transit (LAPPSET) transport corridor projects; oversight and coordinate northern corridor transport and implement (LAPSSET) programmes; 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; and oversee the establishment of 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, namely, 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 revised budget allocation to the State Department for Transport in FY 2025/26 amounted to Kshs. 68.03 billion, compared to Kshs.48.04 billion allocated in FY 2024/2025.

#### 4.4.4.2 State Department for Transport Programmes and Sub-Programme Performance

The revised budget allocation was to fund four programmes. Table 4.36 shows budget execution by programmes and sub-programmes under the State Department for Transport in FY 2025/26.

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

| Programmes | Sub-Programmes | Revised 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 | 5.89 | - | 5.89 | 92 |
| | General Administration, Planning and Support Services | 1,336.05 | 2,119.33 | 3,455.38 | 1,314.89 | 2,237.00 | 3,551.89 | 103 |
| Road Transport Safety and Regulation | Road Transport Safety and Regulation | 4,672.45 | 466.47 | 5,138.92 | 3,213.55 | 384.00 | 3,597.55 | 70 |
| Rail Transport | Rail Transport | 608.02 | 51,214.28 | 51,822.30 | 604.21 | 44,155.00 | 44,759.21 | 86 |
| Marine Transport | Marine Transport | 16.78 | 7,400.00 | 7,416.78 | 15.69 | 7,160.00 | 7,175.69 | 97 |
| **Total** | | **6,833.23** | **61,200.07** | **68,033.31** | **5,330.15** | **53,936.00** | **59,266.15** | **87** |

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

The General Administration, Planning and Support Services sub-programme under the General Administration, Planning and Support Services Programme recorded a 100 per cent absorption rate. The Road Transport Safety and Regulation sub-programme recorded the lowest absorption rate, at 70 per cent, due to delays in implementing the EGP system.

### 4.4.4.3 Non-financial Performance by the State Department of Transport

Table 4.37 presents some of the Key Performance Indicators for the State Department for Transport in FY 2025/26.

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

| Programme | Sub-Programme | Key Output | Key Performance Indicator | Annual Target(s) | Achieved as of 30 June 2026 | 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 | 59 | (11) |
| | | | Number of Bus Rapid Transport (BRT) designs | 2 | 3 | 1 |
| | | | No. of Strategies (communication and multi-modal integration) | 2 | 2 | - |
| | | | Transit-oriented development plan for BRT line 3 | 1 | - | (1) |
| | | LAPSSET Corridor Corporate Social Responsibility Programme | Number of LAPSSET Corridor Development Plans | 3 | 2 | (1) |
| | | | Number of LAPSSET Corridor Development Strategies developed | 4 | 3 | (1) |
| | | LAPSSET Corridor Coordination Services | Number of Students Enrolled Under the LAPSSET Presidential Youth Scholarship Programme | 20 | - | (20) |
| | | | Number of LAPSSET Corridor Planning and Coordination Reports | 16 | 16 | - |
| Rail Transport | Rail Transport | Rail Transport Services | % completion of Nairobi Railway City Phase I | 80 | 89 | 9 |
| | | | % completion of MGR line rehabilitated (973Km Longonot-Malaba Phase 1; Voi-Taveta; Leseru-Kitale; Gilgil-Nyahururu; Kisumu-Butere) | 95 | 90 | (5) |
| | | | % Completion of MGR line rehabilitated 465Km Longonot-Malaba Phase II; | 100 | 95.7 | (4.3) |
| Road Safety | Road Safety | Road Safety Services | Number of Road Safety Campaigns Conducted | 23 | 23 | - |
| | | Road Safety | % of Smart Driving License applications processed | 100% | 90% | (10%) |
| | | Road Safety Services | Number of Road Safety Audit Reports | 20 | 35 | 15 |
| | | Road Safety Services | % of Commercial Vehicle Inspection applications processed | 100 | 100 | - |
| | | Road Safety Services | Number of NTSA service points at Huduma Centres operationalised | 5 | 5 | - |

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

Analysis of the identified Key Performance Indicators revealed that the State Department for Transport recorded mixed non-financial performance during FY 2025/26. The Department exceeded its targets for the completion of Nairobi Railway City Phase I, the development of BRT designs, and road safety audit reports, while achieving its targets for communication and multimodal integration strategies, LAPSSET planning and coordination reports, road safety campaigns, commercial vehicle inspection applications, and the operationalisation of NTSA service points.

However, the Department fell short of its targets for the construction of BRT Line 2, LAPSSET development plans and strategies, the LAPSSET Presidential Youth Scholarship Programme, rehabilitation of the MGR network, and processing of smart driving licence applications. The underperformance was attributed to ongoing planning activities, the settlement of outstanding bills, stakeholder engagement, budget constraints, and limited daily printing capacity for smart driving licences.

#### 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 | Project commence date | Expected Project End Date | Source of Funds | Value of the Project (Kshs. Million) | Funding in FY 2025/26 (Kshs. Million) | Expenditure in FY 2025/26 (Kshs. Million) | Cumulative Expenditure as of 30 June 2026 (Kshs. Million) | Percentage (%) of Completion |
|---|---|---|---|---|---|---|---|---|
| Rehabilitation of the Longonot-Malaba MGR Line | 7/1/2024 | 6/30/2027 | GoK | 3,717 | 2,043 | 2,043 | 2,921 | 79 |
| Special Economic Zone Development Project Dongo Kundu | 1/7/2020 | 06/30/2026 | GoK/ Foreign Borrowings | 60,627 | 6,300 | 6,299 | 7,976 | 13 |
| Nairobi Bus Rapid Transport BRT Line 2 (Simba Line) | 8/1/2020 | 6/14/2025 | GoK | 5,575 | 331 | 331 | 3,053 | 54 |
| 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 | 2,363 | 2,363 | 62,064 | 91 |
| Standard Gauge Railway: Operations and Maintenance | 7/1/2022 | 6/30/2024 | GoK | 14,629 | 201 | 201 | 739 | 5 |
| Construction of the SGR Overhaul Workshop | 1/7/2024 | 30/06/2028 | GoK | 7,844 | 658 | - | - | 0 |

| Project Name | Project commence date | Expected Project End Date | Source of Funds | Value of the Project (Kshs. Million) | Funding in FY 2025/26 (Kshs. Million) | Expenditure in FY 2025/26 (Kshs. Million) | Cumulative Expenditure as of 30 June 2026 (Kshs. Million) | Percentage (%) of Completion |
|---|---|---|---|---|---|---|---|---|
| Mombasa SGR-Miritini MGR & railway bridge across Makupa Causeway | 7/1/2022 | 6/30/2024 | GoK | 5,613 | 681 | 681 | 5,132 | 91 |
| Horn of Africa Gateway Development Project | 9/8/2020 | 22/01/2028 | GoK/ Foreign Borrowing | 1,586 | 160 | 158 | 581 | 37 |
| Safe Roads/Usalama Barabarani Programme (NTSA) | 1/3/2020 | 31/08/2025 | GoK/ Donor | 754 | 56 | 36 | 594 | 79 |
| Promotion of E-Mobility Project | 10/1/2023 | 10/1/2026 | GoK/ Donor | 1,130 | 45 | 35 | 67 | |

***Source**: State Department of Transport*

The State Department for Transport recorded mixed project implementation performance as at 30 June 2026. The SGR land acquisition project and the Mombasa SGR–Miritini MGR project recorded the highest completion rates of 91 per cent, while the Longonot–Malaba MGR rehabilitation and the Safe Roads Programme each attained 79 per cent completion. However, implementation of the Nairobi BRT Line 2, Horn of Africa Gateway Development Project, Dongo Kundu SEZ, SGR Operations and Maintenance, and the SGR Overhaul Workshop remained behind schedule. Notably, the reported 13 per cent completion for the Dongo Kundu SEZ Project does not reflect its actual implementation status, as the project has since been completed.

### 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; coordinate 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 Exclusive Economic Zone (EEZ); monitor and advising on usage of Kenya's Exclusive Economic Zone; ocean governance and marine management; and government clearing and forwarding services. The mandate is carried out by the State Department for Shipping and Maritime Affairs and its agencies, namely the Kenya Maritime Authority (KMA), the Bandari Maritime Academy (BMA), and the Kenya National Shipping Line (KNSL).

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

The revised budget allocation to the State Department for Shipping and Maritime Affairs in FY 2025/26 amounted to Kshs. 6.25 billion, compared to Kshs.3.49 billion in FY 2024/2025.

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

The revised 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 FY 2025/26.

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

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Shipping and Maritime Affairs | Administrative Services | 230.97 | - | 230.97 | 172.24 | - | 172.24 | 75 |
| | Shipping Affairs | 222.27 | - | 222.27 | 148.50 | - | 148.50 | 67 |
| | Maritime Affairs | 3,175.63 | 2,624.60 | 5,800.23 | 2,114.45 | 950.33 | 3,064.78 | 53 |
| Total | | 3,628.87 | 2,624.60 | 6,253.47 | 2,435.19 | 950.33 | 3,385.52 | 54 |

*Source: State Department for Shipping and Maritime Affairs*

The State Department for Shipping and Maritime Affairs recorded an overall absorption rate of 54 per cent in FY 2025/26, against the period's target of 100 per cent. Administrative Services and Shipping Affairs posted relatively better performance at 75 per cent and 67 per cent, respectively, while Maritime Affairs recorded the lowest absorption at 53 per cent, mainly due to low A-i-A collection and inadequate funding.

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

Table 4.40 presents achievements in Key Performance Indicators for the State Department for Shipping and Maritime Affairs in FY 2025/26.

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

| Programme | Sub-programmes | Key Output | Key Performance Indicator | Annual Target(s) | Achieved As of 30 June 2026 | 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 | - |
| | Shipping Affairs | TEUs* and Metric Tonnes Volume growth. | Number of TEUs Cleared (Sea Cargo) | 200 | 199 | (1) |
| | Maritime Affairs | Youths trained on mandatory courses | No. of youths trained on mandatory courses | 3,000 | 2,086 | (914) |
| | | Presidential Directive on Tree Planting implemented | Number of trees planted per annum | 74,563,825 | 74,563,825 | - |

| Programme | Sub-programmes | Key Output | Key Performance Indicator | Annual Target(s) | Achieved As of 30 June 2026 | Variance |
|---|---|---|---|---|---|---|
| | | Approved Recruitment and placement agencies audited | % of Approved recruitment and placement agencies audited | 100 | 100 | - |

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

**TEUs- Twenty-foot Equivalent Unit*

Analysis of the identified Key Performance Indicators revealed that the State Department for Shipping and Maritime Affairs recorded satisfactory non-financial performance during FY 2025/26. The Department achieved its targets for monitoring and evaluation reports, implementation of the Presidential Directive on Tree Planting, and auditing of approved recruitment and placement agencies. However, the Department fell marginally short of its target for TEUs cleared (sea cargo) and did not meet its target for training youths in mandatory courses, achieving 2,086 against a target of 3,000.

#### 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 | Project commencement date | Expected Project End Date | Source of Funds) | Value of the Project (Kshs. Million) | Funding in FY 2025/26 (Kshs. Million) | Expenditure in FY 2025/26 (Kshs. Million) | Cumulative Expenditure as of 30 June 2026 (Kshs. Million) | Percentage (%) of Completion |
|---|---|---|---|---|---|---|---|---|
| Maritime Survival Training and Certification Centre | 01 May 2025 | 31 December 2027 | Gok | 2,402.23 | 165.61 | 164.95 | 840.41 | 22 |
| Kenya Lake Victoria Maritime Communication and Transport (KLVMCT) Project | 01 July 2023 | 30 June 2027 | GoK / PPP | 3,615.00 | 1,926.00 | 389.00 | 1,111.93 | 31 |
| Kenya Maritime Data Bank (Blue Economy Data System) | 01 July 2022 | 30 June 2025 | GoK | 332.00 | 133.00 | 4.26 | 50.26 | 15 |

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

The State Department for Shipping and Maritime Affairs projects recorded slow to moderate progress as of the end of FY 2025/26. The Maritime Survival Training and Certification Centre recorded a 22 per cent completion rate, while the Kenya Lake Victoria Maritime Communication and Transport Project recorded a 31 per cent completion rate. The Kenya Maritime Data Bank recorded a 15 per cent completion rate, with a completion date of 30 June 2025, indicating generally slow implementation across projects. The State Department did not provide the reason for the delay.

### 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 revised budget allocation to the State Department for Housing and Urban Development in FY 2025/26 amounted to Kshs. 147.91 billion, compared to Kshs. 82.44 billion allocated in FY 2024/25.

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

The revised 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 FY 2025/26.

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

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Human Development and Urban Settlement | Housing Development | 2,042.02 | 5,398.60 | 7,440.63 | 573.94 | 3,899.28 | 4,473.22 | 60 |
| | Estate Management | 485.31 | 820.30 | 1,305.61 | 462.33 | 770.75 | 1,233.08 | 94 |
| | Affordable Housing | 2,000.00 | 122,000.20 | 124,000.20 | 2,000.00 | 120,181.47 | 122,181.47 | 99 |
| Urban and Metropolitan Development | Metropolitan Planning | 867.21 | - | 867.21 | 570.95 | - | 570.95 | 66 |
| | Urban Development | 939.97 | 12,767.45 | 13,707.42 | 309.01 | 7,875.09 | 8,184.10 | 60 |
| General Administration Planning and Support Services | General Administration, Planning & Support Services | 591.58 | - | 591.58 | 567.02 | - | 567.02 | 96 |
| **Total** | | **6,926.10** | **140,986.55** | **147,912.65** | **4,483.25** | **132,726.59** | **137,209.84** | **93** |

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

The Affordable Housing sub-programme under the Human Development and Urban Settlement Programme recorded the highest absorption rate, at 99 per cent, during the period under review. This reflects the Government's strong commitment to delivering affordable housing as a key pillar of the Bottom-Up Economic Transformation Agenda (BETA).

The relatively low absorption rate of 60 per cent observed in the Housing Development sub-programme is mainly attributed to the fact that a significant number of housing units (approximately 52,054 projects) are at different stages of implementation. These stages range from notification of intention to

award and contract signing to site handover and preliminary works, indicating that most projects a still in the early phases of execution.

#### 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 FY 2025/26.

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

| Programmes | Sub-Programmes | Key Output | Key Performance Indicator | Annual Target(s) | Achieved As of 30 June 2026 | Variance |
|---|---|---|---|---|---|---|
| Housing Development and Human Settlement | Housing Development | Affordable Housing | % completion works of 217,654 housing units | 52 | 24.5 | (27.5) |
| | 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 | 25 | 5 |
| | Delivery of Affordable and social housing units | Social housing | % completion of 80,909 social housing units | 35 | 37 | 2 |
| | Estate Management | Refurbished government houses | Number of housing units refurbished | 500 | 626 | 126 |
| 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*

Analysis of the Key Performance Indicators indicates mixed performance under the Housing Development and Urban Development Programme during FY 2025/26. Notable achievements were recorded in the preparation of 25 Local Physical Development and Land Use Plans (LPDPs) against a target of 20, the refurbishment of 626 government housing units against a target of 500, and the disbursement of Urban Institutional Grants (UIGs) to all 45 eligible counties. Under the social housing programme, 4,536 housing units were completed and handed over, while several others remained at various stages of construction across project sites.

However, performance under the affordable housing programme fell short of the planned target. During the financial year, 1,836 housing units were completed and handed over, while 1,380 housing units were substantially complete and awaiting handover. In addition, 103,251 housing units were under construction, while 65,649 were at various stages of procurement, contract signing, site handover, and preliminary works. The slower implementation of these projects contributed to the Programme falling short of its annual target.

Further, the Kenya Informal Settlement Redevelopment Programme (KISRP) did not achieve its target

of surveying or resurveying three settlements during the financial year. Nevertheless, preparatory activities, including the preparation of Terms of Reference and three draft layout plans, were completed, laying the foundation for implementation in subsequent financial years.

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

Table 4.44 presents some of the projects undertaken by the State Department for Housing and Urban Development in the FY 2025/26.

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

| Project Name | Project commence date | Expected Project End Date | Source of Funds) | Value of the Project (Kshs. Million) | Funding in FY 2025/26 (Kshs. Million) | Expenditure in FY 2025/26 (Kshs. Million) | Cumulative Expenditure as of 30 June 2026 (Kshs. Million) | Percentage (%) of Completion |
|---|---|---|---|---|---|---|---|---|
| Affordable Housing Fund | Jul-18 | Jun-32 | GoK | 1,758,729 | 122,000 | 120,182 | 188,355.04 | 15 |
| Kenya Urban Support Programme II (KUSP II) | Jul-23 | Jul-28 | Gok/ Donor | 28,500 | 5,355 | 3,899 | 23,061.13 | 81 |
| Civil Servants Tenant Purchase Development Fund – BETA | Jun-17 | Jun-32 | GoK | 20,620 | 19 | - | 5,363.48 | 26 |
| Building Climate Resilience of the Urban Poor Program (BCRUP) | Jul-24 | Jun-34 | GoK | 3,000 | 100 | 56 | 62.00 | 2 |
| Kenya Informal Settlement Redevelopment Project (KISRIP) | Jul-24 | Jun-29 | Donor | 936 | 100 | 98 | 198 | 21 |
| Refurbishment of Government pool housing units | Jul-14 | Jun-32 | Gok | 16,053 | 820 | 771 | 9,284.00 | 58 |
| Kenya Informal Settlement Improvement Project (KISIP) II | Feb-21 | Dec-26 | Donor/ GoK | 28,500 | 5,355 | 3,899 | 23,061.13 | 81 |

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

From the sampled ongoing projects, the Kenya Urban Support Programme II (KUSP II) and the Kenya Informal Settlement Improvement Project (KISIP II) recorded the highest completion rates at 81 per cent. In comparison, the Building Climate Resilience of the Urban Poor Programme (BCRUP) recorded the lowest completion rate at 2 per cent as at 30 June 2026. Although the Affordable Housing Fund recorded the highest expenditure during the financial year, it remained in its early stages of implementation due to its large-scale, phased nature. Further, the Civil Servants Tenant Purchase Development Fund recorded no expenditure despite receiving an allocation, indicating implementation delays. Overall, most projects recorded satisfactory absorption of the funds allocated during the financial year.

### 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;

coordinate 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 revised budget allocation to the State Department for Public Works in FY 2025/26 amounted to Kshs. 4.86 billion, compared to Kshs.4.32 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 FY 2025/26.

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

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Government Buildings | Stalled and New Government Building | 672.13 | 454.00 | 1,126.13 | 680.55 | 453.84 | 1,134.39 | 101 |
| Coastline Infrastructure Development | Coastline Infrastructure Development | 107.22 | - | 107.22 | 106.79 | - | 106.79 | 100 |
| | Pedestrian Access | - | 309.00 | 309.00 | - | 308.39 | 308.39 | 100 |
| General Administration, Planning and Support Services | Administration, Planning and Support Services | 425.51 | - | 425.51 | 408.96 | - | 408.96 | 96 |
| Regulation and Development of the Construction Industry | Regulation of the Construction Industry | 2,728.70 | 50.00 | 2,778.70 | 2,728.70 | - | 2,728.70 | 98 |
| | Research Services | 19.16 | - | 19.16 | 18.82 | - | 18.82 | 98 |
| | Building Standards | 92.40 | - | 92.40 | 91.83 | - | 91.83 | 99 |
| **Total** | | **4,045.13** | **813.00** | **4,858.13** | **4,035.66** | **762.23** | **4,797.89** | **99** |

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

Analysis of the expenditure performance revealed that the State Department recorded a high overall budget absorption rate of 99 per cent during FY 2025/26. Most sub-programmes attained absorption rates of between 98 and 101 per cent, with Government Buildings recording 101 per cent absorption (no reason was provided for the over-absorption of 1%). However, the General Administration, Planning and Support Services sub-programme recorded the lowest absorption rate of 96 per cent. In contrast,

the development budget under the Regulation of the Construction Industry sub-programme was not utilised during the financial year.

#### 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 FY 2025/26.

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

| Programmes | Sub-Programmes | Key Outputs | Key Performance Indicator | Annual Target(s) | Achieved as of 30 June 2026 | 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 | 603 | 3 |

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

Analysis of the Key Performance Indicators shows that the Programme performed satisfactorily during FY 2025/26, with all performance targets achieved or exceeded. The Programme fully achieved the construction of planned footbridges and policy development targets. At the same time, inspections and audits of buildings and structures marginally exceeded the annual target, demonstrating effective implementation of planned activities.

#### 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/ Programme Name | Project commence date | Expected Project End Date | Source of Funds | Value of the Project (Kshs. Million) | Funding in FY 2025/26 (Kshs. Million) | Expenditure in FY 2025/26 (Kshs. Million) | Cumulative Expenditure as of 30 June 2026 (Kshs. Million) | Percentage (%) of Completion |
|---|---|---|---|---|---|---|---|---|
| Ombo Bridge | 18/9/2025 | 19/02/2026 | GoK | 109.30 | 30 | 27.28 | 30.29 | 25 |
| Adole Footbridge | 19/02/2025 | 19/02/2027 | GoK | 126.20 | 25 | 24.97 | 84.95 | 40 |
| Gatono Nazareth Footbridge | 24/02/2025 | 24/08/2026 | GoK | 65.55 | 35 | 34.94 | 64.07 | 85 |
| Isiolo County Government Headquarters | 01/09/2019 | 15/1/2023 | GoK | 389.30 | 60 | 59.95 | 244.63 | 63 |
| Lamu County Government Headquarters | 01/01/2020 | 15/03/2025 | GoK | 416.50 | 121 | 120.99 | 199.98 | 48 |

| Project/ Programme Name | Project commence date | Expected Project End Date | Source of Funds | Value of the Project (Kshs. Million) | Funding in FY 2025/26 (Kshs. Million) | Expenditure in FY 2025/26 (Kshs. Million) | Cumulative Expenditure as of 30 June 2026 (Kshs. Million) | Percentage (%) of Completion |
|---|---|---|---|---|---|---|---|---|
| Nyandarua County Government Headquarters | 01/09/2017 | 15/03/2025 | GoK | 575.00 | 121 | 120.95 | 397.25 | 69 |
| Tana River County Government | 01/09/2016 | 15/12/2023 | GoK | 346.69 | 121 | 120.94 | 321.68 | 93 |
| Handaraku Footbridge | 19/2/2025 | 19/2/2027 | GoK | 125.47 | 25 | 24.98 | 77.09 | 53 |

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

Analysis of the development projects indicates varied implementation performance during FY 2025/26. From the sampled ongoing projects, the Tana River County Government Headquarters Project recorded the highest completion rate at 93 per cent, followed by the Gatono Nazareth Footbridge Project at 85 per cent and the Nyandarua County Government Headquarters Project at 69 per cent. Conversely, the Ombo Bridge Project recorded the lowest completion rate at 25 per cent, having been introduced late in the financial year, with the first three quarters devoted to feasibility studies, design, documentation, and procurement processes. Although most projects recorded high absorption of allocated funds during the financial year, implementation of the Gatono Nazareth Footbridge Project was hindered by accessibility challenges caused by heavy rains. In addition, the State Department had not received expenditure and project completion reports from the beneficiary county governments for the Isiolo, Lamu, Nyandarua, and Tana River County Headquarters projects, limiting effective monitoring of project implementation.

### 4.4.8 The State Department for Information Communications Technology and Digital Economy

The State Department for Information Communications Technology (ICT) and 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 and Digital Economy and its agencies, the Kenya Information Communications Technology Authority (ICTA), the Konza Technopolis Development Authority (KoTDA), the Office of the Data Protection Commissioner (ODPC), the East African Marine Cable System Limited "TEAMS" and the Kenya Advanced Institute of Science and Technology (KAIST).

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

The revised budget allocation to the State Department for Information Communications Technology and Digital Economy in FY 2025/26 amounted to Kshs. 12.22 billion, compared to Kshs.16.46 billion allocated in FY 2024/2025.

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

The revised 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 and Digital Economy in FY 2025/26.

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

| Programmes | Sub-Programmes | Revised 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 | 410.43 | - | 410.43 | 387.86 | - | 387.86 | 95 |
| ICT infrastructure Development | ICT Infrastructure Connectivity | - | 7,321.23 | 7,321.23 | - | 6,795.04 | 6,795.04 | 93 |
| | ICT and Business Process Outsourcing Development | 1,264.33 | 548.70 | 1,813.03 | 1,257.40 | 548.52 | 1,805.92 | 100 |
| E-Government | E-Government Services | 1,953.17 | 717.27 | 2,670.44 | 1,944.70 | 677.48 | 2,622.18 | 98 |
| Total | | 3,627.93 | 8,587.20 | 12,215.13 | 3,589.95 | 8,021.04 | 11,611.00 | 95 |

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

The State Department for ICT and Digital Economy recorded an overall absorption rate of 95 per cent in FY 2025/26. The highest absorption was recorded under the ICT and Business Process Outsourcing Development sub-programme (100 per cent), followed by E-Government Services (98 per cent). However, ICT Infrastructure Connectivity recorded the lowest absorption rate at 93 per cent, while General Administration, Planning and Support Services attained 95 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 FY 2025/26.

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

| Programmes | Sub-Programmes | Key Output | Key Performance Indicator | Annual Target(s) | Achieved as of 30 June 2026 | Variance |
|---|---|---|---|---|---|---|
| General Administration, Planning and Support Services | General Administration, Planning and Support Services | Financial Management Services | Number of Quarterly and annual reports | 5 | 5 | - |

| Programmes | Sub-Programmes | Key Output | Key Performance Indicator | Annual Target(s) | Achieved as of 30 June 2026 | Variance |
|---|---|---|---|---|---|---|
| ICT Infrastructure Connectivity | ICT Infrastructure Connectivity | Last Mile County Connectivity | No. of sites Maintained | 850 | 850 | - |
| | ICT and BPO development | Konza Complex | % Recovery Centres Established | 100 | 98 | (2) |
| | Digital Learning | Digital Skills | No. of innovators incubated, trained and mentored | 200 | 1,369 | 1,169 |

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

Analysis of the Key Performance Indicators shows that the ICT and Digital Economy Programme performed well during FY 2025/26, with most indicators meeting or exceeding their annual targets. Notable achievements were recorded in financial management reporting, maintenance of Last Mile County Connectivity sites, and incubation, training, and mentorship of innovators. However, establishment of the Konza Complex Recovery Centre fell slightly below target as the Disaster Recovery Centre was complete but had not yet been operationalised.

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

Table 4.50 summarises some of the projects undertaken by the State Department for Information Communications Technology and Digital Economy in the FY 2025/26.

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

| Project Name | Project commence date | Expected Project Duration | Source of Funds) | Value of the Project (Kshs. Million) | Funding in FY 2025/26 (Kshs. Million) | Expenditure in FY 2025/26 (Kshs. Million) | Cumulative Expenditure as of 30 June 2026 (Kshs. Million) | Percentage (%) of completion |
|---|---|---|---|---|---|---|---|---|
| E-Government Support and Maintenance | 01-07-18 | 30-11-2028 | GoK | 10,500 | 153.88 | 134.00 | 2,058.11 | 20 |
| Maintenance and Rehabilitation of NOFBI Phase II Expansion | 06-01-11 | 30-09-30 | GOK | 14,536.13 | 750 | 698.48 | 11,829.27 | 81 |
| Horizontal Infrastructure Phase 1 – EPCF* | 03-08-29 | 31-12-24 | GoK/ Italy | 59,227.00 | 27.60 | 27.60 | 43,997.21 | 74 |
| Connectivity to Leather Industrial Park- Kenaine | 01-12-19 | 30-03-28 | GoK | 60 | 2.76 | 2.72 | 43.30 | 100 |
| Horn of Africa Gateway Development Project | 01-07-20 | 01-06-28 | GoK/IDA | 2,600.00 | 222.64 | 22.63 | 710.12 | 27 |

| Project Name | Project commence date | Expected Project Duration | Source of Funds) | Value of the Project (Kshs. Million) | Funding in FY 2025/26 (Kshs. Million) | Expenditure in FY 2025/26 (Kshs. Million) | Cumulative Expenditure as of 30 June 2026 (Kshs. Million) | Percentage (%) of completion |
|---|---|---|---|---|---|---|---|---|
| Implementation of Last Mile County Connectivity Network Phases IV and V | 7-1-22 | 6-30-28 | GoK/Belgium | 7,800 | 82.60 | 32.58 | 557.73 | 7 |
| Maintenance and Rehabilitation of NOFBI Phase II Cable | 1-6-16 | 30-09-30 | GoK/China | 12,401.40 | 115.40 | 114.93 | 5,815.50 | 47 |
| Konza Data Centre and Smart City | 7-01-19 | 22-6-28 | GoK/China | 27,217 | 252.40 | 252.22 | 20,843.63 | 77 |
| Construction of Konza Complex Phase 1B | 8/8/16 | 30-06-28 | GoK | 5,850 | 110.40 | 110.40 | 2,739.01 | 47 |
| Kenya Digital Economy Acceleration Project | 15-9-23 | 31-10-28 | GoK/IDA | 53,325.52 | 2,688.00 | 2,709.52 | 3,404.70 | 6 |

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

*EPCF*-Engineering, Procurement, Construction, and Financing (EPCF) project, delivering crucial smart city, roads, and utility systems.*

Among the sampled ongoing projects, the Connectivity to Leather Industrial Park–Kenaine Project recorded the highest completion rate at 100 per cent, while the Kenya Digital Economy Acceleration Project recorded the lowest at 6 per cent as at 30 June 2026. Most projects recorded satisfactory absorption of the funds allocated during the financial year. However, implementation of some projects progressed slowly due to the phased nature of project execution and delays in implementing planned activities.

### 4.4.9 The State Department for Broadcasting and Telecommunications

The State Department for Broadcasting and 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, t and electronic commerce and government telecommunications services. The mandate is carried out by the State Department for Broadcasting and 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 and Telecommunications

The revised budget allocation to the State Department for Broadcasting and Telecommunications in FY 2025/26 amounted to Kshs. 6.57 billion, compared to Kshs.6.62 billion in FY 2024/25.

### 4.4.9.2 State Department for Broadcasting and 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 and Telecommunications in FY 2025/26.

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

| Programmes | Sub-Programmes | Revised 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 | 303.43 | - | 303.43 | 280.58 | - | 280.58 | 92 |
| Information and Communication Services | News and Information | 4,105.09 | 291.61 | 4,396.69 | 3,460.40 | 241.52 | 3,701.92 | 84 |
| | Kenya Yearbook Initiative | 210.00 | - | 210.00 | 210.00 | - | 210.00 | 100 |
| | ICT and Media Regulatory Services | 1,345.30 | - | 1,345.30 | 1,343.30 | - | 1,343.30 | 100 |
| Mass Media Skills Development | Mass Media Skills Development | 276.39 | 33.67 | 310.06 | 276.39 | 33.67 | 310.06 | 100 |
| Total | | 6,240.21 | 325.28 | 6,565.48 | 5,570.66 | 275.20 | 5,845.86 | 89 |

***Source:*** *The State Department for Broadcasting and Telecommunications*

The State Department for Broadcasting and Telecommunications recorded an overall absorption rate of 89 per cent in FY 2025/26. Full budget absorption was achieved under the Kenya Year Book Initiative, ICT and Media Regulatory Services, and Mass Media Skills Development sub-programmes, each recording 100 per cent absorption. However, the News and Information sub-programme recorded the lowest absorption rate at 84 per cent, while General Administration, Planning and Support Services attained 92 per cent.

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

Some of the Key Performance Indicators for the State Department for Broadcasting and Telecommunications in FY 2025/26. are presented in Table 4.52.

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

| Programmes | Sub-Programmes | Key Output | Key Performance Indicator | Annual Target(s) | Achieved as of 30 June 2026 | Variance |
|---|---|---|---|---|---|---|
| General Administration Planning and Support Services | General Administration Planning and Support Services | Policies, legal and institutional frameworks | Number of policies developed | 3 | 3 | - |

| Programmes | Sub-Programmes | Key Output | Key Performance Indicator | Annual Target(s) | Achieved as of 30 June 2026 | Variance |
|---|---|---|---|---|---|---|
| Information and Communication Services | News and Information Services | Public News and information services | Number of News items produced and disseminated | 22,000 | 38,642 | 16,642 |
| | Media Regulatory Services | Media Regulation Services | Number of on-job Journalists trained | 3,200 | 7,080 | 3,880 |
| Mass Media Skills Development | Media Skills Development | Mass Media skills | Number of Trained media practitioners | 624 | 531 | (93) |

***Source:*** *The State Department for Broadcasting and Telecommunications*

Analysis of the Key Performance Indicators shows that the Information, Communication and Media Programme performed well during FY 2025/26, with most indicators meeting or exceeding their annual targets. Significant achievements were recorded in the production and dissemination of news items, training of on-the-job journalists, and development of policies. However, the target for training media practitioners was not achieved due to delays in the release of the KUCCPS admission list, which affected student enrolment for the May 2026 intake.

#### 4.4.9.4 Projects Implementation Status for the State Department for Broadcasting

Table 4.53 presents a summary of some of 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 | Project Commencement Date | Expected Project End Date | Source of Fund | Estimated Value of the Project (Kshs. Million) | Funding in FY 2025/26. (Kshs. Millions) | Expenditure in FY 2025/26 (Kshs. Millions) | Cumulative project expenditure as of 30 June 2026 (Kshs. Millions) | Percentage (%) of Completion |
|---|---|---|---|---|---|---|---|---|
| Modernisation of KIMC Film School | 01 July 2013 | 30 June 2028 | GoK | 437.50 | 33.67 | 33.67 | 80.67 | 18 |
| KBC Analogue to Digital TV Migration | 01 July 2014 | 30 June 2027 | GoK | 6,000.00 | 101.57 | 101.57 | 5,999.14 | 99 |
| KBC Rollout of Studio Mashinani | 01 July 2016 | 30 June 2029 | GoK | 1,410.00 | 38.64 | 38.64 | 248.14 | 18 |
| Modernisation of KNA National Desk and Offices | 01 July 2017 | 30 June 2029 | GoK | 3,106.60 | 151.40 | 101.62 | 319.02 | 10 |

***Source:*** *State Department for Broadcasting*

From the sampled ongoing projects, the KBC Analogue to Digital TV Migration Project recorded the highest completion rate at 99 per cent, while the Modernisation of KNA National Desk and Offices Project recorded the lowest completion rate at 10 per cent as at 30 June 2026. The relatively low completion

rates for some projects were mainly due to delays in Exchequer releases and inadequate funding, which slowed the implementation of planned activities.

### 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 and Lighting Company (KPLC), Kenya Electricity Generating Company (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 revised budget allocation to the State Department for Energy in FY 2025/26 amounted to Kshs. 62.63 billion, compared to Kshs.47.34 billion allocated in FY 2024/2025.

#### 4.4.10.2 State Department for Energy Programmes and Sub-Programme Performance

The revised 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 FY 2025/26.

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

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| General Administration, Planning and Support Services | Administrative services | 236.70 | 90.00 | 326.70 | 217.05 | 90.00 | 307.05 | 94 |
| | Financial services | 112.79 | 540.00 | 652.79 | 107.05 | 540.00 | 647.05 | 99 |
| | Planning and project monitoring | 23.89 | - | 23.89 | 22.39 | - | 22.39 | 94 |
| Power Generation | Development of Nuclear Energy | 613.80 | 252.43 | 866.23 | 593.20 | 212.14 | 805.34 | 93 |
| | Coal Exploration and Mining | - | 588.00 | 588.00 | - | 583.42 | 583.42 | 99 |
| | Geothermal generation | 1,854.21 | 8,528.47 | 10,382.68 | 1,521.40 | 8,325.16 | 9,846.56 | 95 |
| Power Transmission and Distribution | National Grid System | 5,398.24 | 23,194.46 | 28,592.69 | 3,786.17 | 17,745.88 | 21,532.05 | 75 |
| | Rural Electrification | 3,832.00 | 15,467.72 | 19,299.72 | 4,794.25 | 15,040.83 | 19,835.07 | 103 |
| Alternative Energy Technology | Alternative Energy Technologies | 68.00 | 1,827.30 | 1,895.30 | 63.98 | 1,228.63 | 1,292.61 | 68 |
| **Total** | | **12,139.63** | **50,488.37** | **62,628.00** | **11,105.49** | **43,766.05** | **54,871.54** | **88** |

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

The State Department for Energy recorded an absorption rate of 88 per cent as of 30 June 2026. The highest absorption was recorded by the Rural Electrification Sub-Programme (103 per cent), while the lowest absorption rate was in the Alternative Energy Technologies sub-programme (68 per cent). The low absorption rate was due to delays in the transfer of funds required to support the implementation of the activities.

#### 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 FY 2025/26.

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

| Programmes | Sub-Programmes | Key Output | Key Performance Indicator | Annual Target(s) | Achieved as of 30 June 2026 | Variance |
|---|---|---|---|---|---|---|
| Power Generation | Geothermal Development | Geothermal skills and human resource capacity | % Completion of KenGen Geothermal Training Centre | 98 | 98 | - |
| | 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 | 451 | 214 |
| Alternative Energy Technologies | Alternative Energy Technologies | Domestic household biogas digesters | Number of domestic household biogas digesters constructed | 600 | 444 | (156) |

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

Analysis of the Key Performance Indicators shows mixed performance during FY 2025/26. While the construction of electricity transmission lines exceeded the annual target and the KenGen Geothermal Training Centre achieved its planned completion target, performance under the Mui Basin coal concession and construction of domestic household biogas digesters fell below target. The shortfalls were mainly attributed to the ongoing concession process and procurement delays associated with the implementation of the Electronic Government Procurement (EGP) system.

#### 4.4.10.4 Projects Implementation Status for the State Department of Energy

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

**Table 4.56: State Department for Energy Projects Implementation Status**

| Project Name | Project commence date | Expected Project Duration | Source of Funds) (d) | Value of the Project (Kshs. Million) | Funding in FY 2025/26 (Kshs. Million) | Expenditure in FY 2025/26 (Kshs. Million) | Cumulative Expenditure as of 30 June 2026 (Kshs. Million) | Percentage (%) of Completion |
|---|---|---|---|---|---|---|---|---|
| Kenya Green and Resilient Expansion of Energy (Green II Bess) 200mwh Battery Energy Storage System | 15 May 2025 | 30 April 2029 | Donor | 10,270 | 80.00 | 79.90 | 79.90 | 1 |
| Reinforcement of Transmission Network (RETNET) National System Control Centre & Makindu SubStation | Jul-21 | Jun-25 | GoK, AFD | 13,510 | - | 2.44 | 3,686.18 | 27 |
| 63MW Olkaria 1 Rehabilitation | 12-Jun-23 | 31-Dec-27 | JICA-(On-lent) KenGen | 15,785 | 3,005.00 | 3,371.84 | 3,371.85 | 21 |
| East Africa Skills for Transformation & Regional Integration Project | 01-Dec-22 | 31-Dec-26 | World Bank (IDA) | 1,418.80 | 212.00 | 121.80 | 121.80 | 9 |
| Bogoria Silali Geothermal Projects | Jun - 2010 | Jun-28 | GOK, LOCAL AIA, DONOR | 78,029 | 1,309.23 | 1,229.90 | 22,893.03 | 29 |
| Menengai Geothermal Development Project. | Jan - 2010 | Aug-27 | GOK, LOCAL AIA, DONOR | 115,926 | 861.23 | 1,202.93 | 78,244.95 | 67 |
| 300MW Suswa geothermal project | Jan - 2014 | Mar-29 | GOK, LOCAL AIA | 78,029 | 83.33 | 60.53 | 1,158.12 | 1 |
| Nuclear Power Plant Siting | Jul-15 | Jun-28 | Gok | 4,000.00 | 104.07 | 85.04 | 951.40 | 24 |

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

Analysis of the development projects shows mixed implementation performance during FY 2025/26. The Menengai Geothermal Development Project recorded the highest completion rate, while the Olkaria I Rehabilitation Project registered the highest annual expenditure. Although newly initiated projects such as the Green II BESS and Suswa Geothermal projects were at early stages of implementation, most projects recorded satisfactory absorption of allocated funds. Key implementation challenges included inadequate budgetary allocations, land acquisition and wayleave issues, vandalism of infrastructure, insecurity, complex geological conditions, and delays in securing support from the county government.

### 4.4.11 The State Department for Petroleum

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

#### 4.4.11.1 Budget Performance by the State Department for Petroleum

The revised budget allocation to the State Department for Petroleum in FY 2025/26 amounted to Kshs. 30.32 billion, compared to Kshs.30.55 billion allocated in FY 2024/2025.

#### 4.4.11.2 State Department for Petroleum Programmes and Sub-Programme Performance

The revised 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 FY 2025/26.

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

| Programme | Sub-Programmes | Revised 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 | 65.21 | 3,647.00 | 3,712.21 | 64.73 | 3,627.45 | 3,692.17 | 99 |
| | Distribution of Oil and Gas | - | 1,644.00 | 1,644.00 | - | 1,421.61 | 1,421.61 | 86 |
| | General Administration, Planning, and Support Services | 24,965.12 | - | 24,965.12 | 19,618.64 | - | 19,618.64 | 79 |
| Total | | 25,030.34 | 5,291.00 | 30,321.34 | 19,683.37 | 5,049.05 | 24,732.42 | 82 |

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

The State Department for Petroleum recorded an overall absorption rate of 82 per cent in FY 2025/26. The Exploration of Oil and Gas sub-programme recorded the highest absorption rate at 99 per cent, followed by the Distribution of Oil and Gas sub-programme at 86 per cent. The relatively lower absorption under the Distribution of Oil and Gas sub-programme was attributed to the change in Government policy on LPG reticulation under the Affordable Housing Programme and Clean Cooking Gas for Public Learning Institutions, with the private sector spearheading implementation while the State Department provides oversight. However, the General Administration, Planning and Support Services sub-programme recorded the lowest absorption rate at 79 per cent, mainly due to stable fuel pump prices under the Government-to-Government Framework, which reduced the utilisation of funds earmarked for Oil Market Price Stabilisation.

#### 4.4.11.3 Non-financial Performance by the State Department for Petroleum

Table 4.58 presents key performance indicators for the State Department for Petroleum in FY 2025/26.

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

| Programmes | Sub-Programme | Key Output | Key Performance Indicator | Annual Target(s) | Achieved as of 30 June, 2026 | 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 | 80 | 65 | (15) |
| | Distribution of oil and gas | Petroleum Products | Metric Tons of Petroleum Products Distributed (000') | 7,240 | 6,268 | (972) |
| General Administration and Support Services | General Administration and Support Services | Fuel Prices Stabilised | Number of fuel price hike incidents reviewed and stabilised | 12 | 11 | (1) |

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

Analysis of the Key Performance Indicators shows that the Exploration and Distribution of Oil and Gas Programme recorded below-target performance during FY 2025/26. Progress on the South Lokichar Oil Field Project, the distribution of petroleum products, and fuel price stabilisation all fell slightly short of their respective annual targets.

#### 4.4.11.4 Projects Implementation Status for the State Department for Petroleum

Table 4.59 summarises some of the projects implemented by the State Department for Petroleum.

**Table 4.59: State Department for Petroleum Projects Implementation Status**

| Project Name | Project commence date | Expected Project End Date | Source of Funds | Value of the Project (Kshs. Million) | Funding in FY 2025/26 (Kshs. Million) | Expenditure In FY 2025/26 (Kshs. Million) | Cumulative Expenditure as of 30 June 2026 (Kshs. Million) | Percentage (%) of Completion |
|---|---|---|---|---|---|---|---|---|
| Petroleum Exploration in Block 14T | 01 January 2014 | 01 July 2028 | GOK | 6,600.00 | 325.00 | 325.00 | 4,055.00 | 62 |
| Lokichar - Lamu Crude Oil Pipeline | 01 July 2015 | 30 June 2030 | GOK | 10,000.00 | 695.00 | 685.03 | 4,049.03 | 38 |
| South-Lokichar Oil Field Development | 01 January 2011 | 30 June 2030 | GOK | 234,861.00 | 1,130.00 | 1,270.71 | 2,560.71 | 13 |
| Upstream Oil and Gas Exploration | 01 July 2016 | 30 June 2030 | GOK | 14,164.00 | 1,347.00 | 1,346.70 | 8,485.70 | 59 |
| Midstream and Downstream Petroleum Distribution | 01 June 2015 | 30 June 2030 | GOK | 2,404.00 | 255.00 | 254.89 | 735.89 | 29 |
| Liquidfied Petroleum Gas Distribution and Infrastructure- BETA | 01 July 2014 | 30 June 2030 | GOK | 8,200.00 | 908.00 | 850.07 | 3,301.07 | 34 |
| Clean Cooking Gas for Public Learning Institutions | 01 July 2023 | 30 June 2030 | GOK | 3,165.38 | 431.00 | 316.63 | 776.63 | 24 |

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

Analysis of the development projects shows satisfactory implementation during FY 2025/26, with most projects recording high absorption of allocated funds. Petroleum Exploration in Block 14T and Up-

stream Oil and Gas Exploration were the best-performing projects in terms of completion rates. At the same time, the South Lokichar Oil Field Development Project recorded the highest annual expenditure despite its relatively low completion rate, owing to its large-scale, phased nature. Overall, expenditure was closely aligned with annual funding, indicating efficient utilisation of project resources.

### 4.4.12 The State Department for Aviation and Aerospace Development

The State Department for Aviation and Aerospace Development is responsible for ensuring safety, security and growth in air transport. Its mandate includes formulating and implementing policies, overseeing airports and air traffic control, promoting the growth of civil aviation, and coordinating space programs. Key functions involve regulating air transport, fostering international agreements, conducting air accident investigations, and establishing Kenya as an African aviation hub. The mandate is carried out by the Department and its Agencies, namely, the Kenya Civil Aviation Authority (KCAA), the Kenya Airports Authority (KAA), the Aircraft Accident Investigation Department (AAID), and the East Africa School of Aviation (EASA).

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

The revised budget allocation to the State Department for Aviation and Aerospace Development in FY 2025/26 amounted to Kshs. 15.01 billion. It was established under Executive Order No. 1 of 2025; therefore, there is no budget allocation for FY 2024/25.

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

The revised budget allocation was to fund one programme. Table 4.60 shows budget execution by programmes and sub-programmes under the State Department for Aviation and Aerospace Development in FY 2025/26.

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

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Air Transport | Air Transport | 14,232.68 | 652.81 | 14,885.49 | 14,225.01 | 652.76 | 14,877.76 | 100 |
| | Administration and Support Services | 126.76 | - | 126.76 | 126.69 | - | 126.69 | 100 |
| **Total** | | **14,359.44** | **652.81** | **15,012.25** | **14,351.69** | **652.76** | **15,004.45** | **100** |

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

The State Department for Aviation and Aerospace Development recorded an overall absorption rate of 100 per cent in FY 2025/26. Both the Air Transport and Administration and Support Services sub-programmes attained 100 per cent budget absorption, indicating full utilisation of the allocated resources.

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

Table 4.61 presents the achievements against the State Department for Aviation and Aerospace Development's key performance indicators in FY 2025/26.

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

| Programme | Sub-Programme | Key Output | Key Performance Indicator | Annual Target(s) | Achieved as of 30 June 2026 | Variance |
|---|---|---|---|---|---|---|
| Air Transport | Air transport services and infrastructure | Air Transport Policies, Bills, Regulations, Plans and Agreements | Number of New Bilateral Air Services Agreements (BASAs) signed | 1 | 3 | 1 |
| | | | Number of BASAs Reviewed | 8 | 9 | 1 |
| | | Air transport services and infrastructure | Number of students enrolled in aviation and other related short courses | 3,493 | 3,345 | (148) |
| | | | % compliance with International Civil Aviation Organisation Security Standards | 90 | 91.77 | 1.77 |

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

Analysis of the Key Performance Indicators shows that the Air Transport Programme performed well during FY 2025/26, with most indicators meeting or exceeding their annual targets. Significant achievements were recorded in the signing and review of Bilateral Air Services Agreements, as well as in compliance with ICAO security standards. However, enrolment in aviation and related short courses fell marginally short of the annual target, mainly due to lower-than-anticipated student numbers.

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

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

**Table 4.62: State Department of Transport Projects Implementation Status**

| Project Name | Project commence date | Expected Project End Date | Source of Funds) | Value of the Project (Kshs. Million) | Funding in FY 2025/26 (Kshs. Million) | Expenditure in FY 2025/26 (Kshs. Million) | Cumulative Expenditure as of 30 June 2026 (Kshs. Million) | Percentage (%) of Completion |
|---|---|---|---|---|---|---|---|---|
| Kakamega Airstrip | 7/1/2018 | 6/30/2024 | GOK | 550.00 | 131.38 | 131.38 | 131.38 | 24 |
| Kabunde Airstrip | 7/1/2016 | 6/30/2025 | GOK | 600.00 | 69.00 | 69.00 | 69.00 | 12 |
| Migori Airstrip | 7/1/2018 | 6/30/2027 | GOK | 1,500 | 130.83 | 130.83 | 130.83 | 9 |
| Purchase of Aircraft Accident Investigation Equipment | 12 July 2020 | continous | GOK | 300 | 27.60 | - | - | - |

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

The State Department for Aviation and Aerospace Development recorded limited progress in implementing key projects as of 30 June 2026. Kakamega Airstrip recorded 24 per cent completion, Kabunde Airstrip 12 per cent, and Migori Airstrip 9 per cent. The low progress was attributed to the need for new

funding for Kakamega Airstrip, ongoing rehabilitation and pending passenger terminal works at Kabunde Airstrip, and delays in the procurement of passenger terminal building works at Migori Airstrip. Procurement of specialised aircraft accident investigation equipment was also ongoing.

## 4.5. Environment Protection, Water, and Natural Resources Sector

### 4.5.1 Introduction

The Environment Protection, Water, and Natural Resources (EPWNR) Sector comprises six MDAs: State Departments for Environment and Climate Change; Forestry; Water and Sanitation; Irrigation; Wildlife; and Mining. The sector also includes 21 autonomous and semi-autonomous government agencies. In addition, it comprises the following entities: the National Environment Complaint Committee, the National Environment Tribunal, the Hydrologists Registration Board, and the Wildlife Clubs of Kenya.

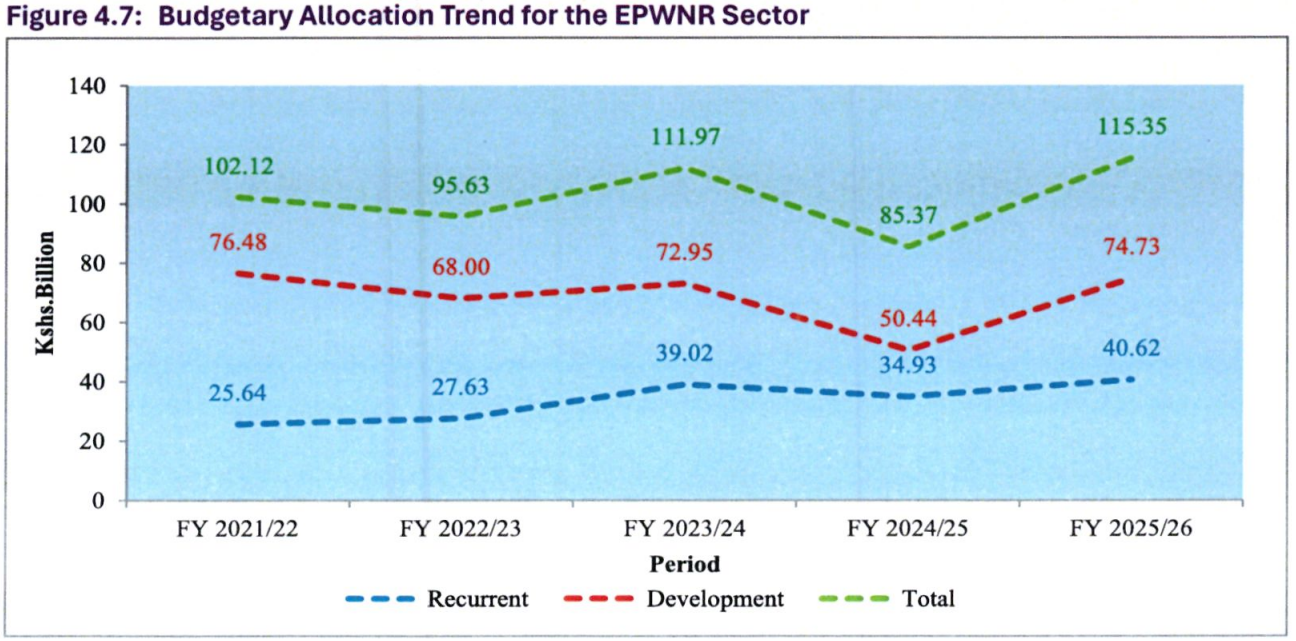
The goal of the Sector is to ensure sustainable development in a clean and secure environment, with objectives including enhancing climate change resilience and reducing carbon emissions, improving land utilisation through irrigation and land reclamation, and promoting the equitable and sustainable use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

### 4.5.2 Budget Performance for EPWNR Sector

The approved budget allocation to the EPWNR Sector in FY 2025/26 amounted to Kshs.95.87 billion, revised to Kshs.113.05 billion in Supplementary Estimates I and Kshs.115.35 billion in Supplementary Estimates II, compared to Kshs.85.36 billion allocated in FY 2024/25. This amount represents 2 per cent of the annual gross national budget of Kshs.5.27 trillion and 4 per cent of the MDAs' budget of Kshs.2.93 trillion. The allocation comprises Kshs.74.73 billion (65 per cent) for development activities and Kshs.40.62 billion (35 per cent) for recurrent expenditure. The State Department for Water and Sanitation received the highest budgetary allocation of Kshs.60.33 billion (52 per cent of the Sector's budget), while the State Department for Mining had the lowest budgetary allocation of Kshs.2.46 billion (2 per cent of the Sector's allocation).

Figure 4.7 shows the budgetary allocation trends of the EPWNR Sector from FY 2021/22 to FY 2025/26.

**Figure 4.7: Budgetary Allocation Trend for the EPWNR Sector**



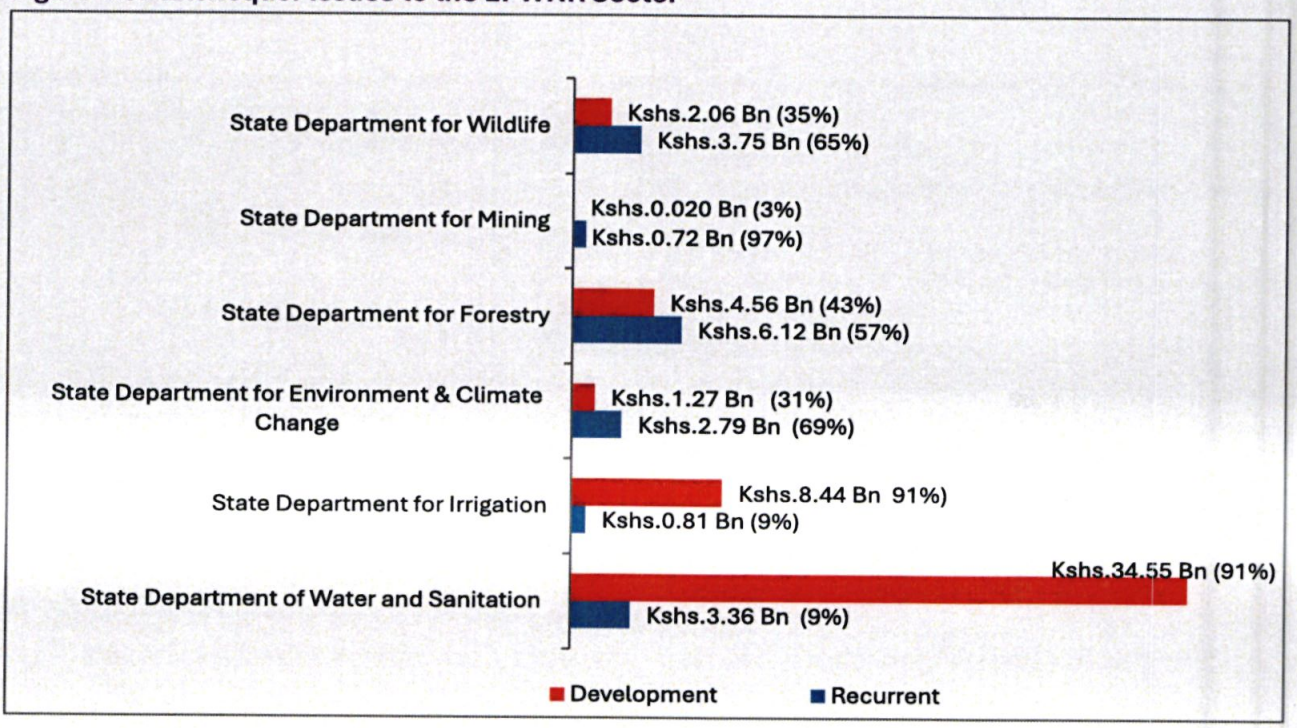

***Source:*** *National Treasury*

The total exchequer issues to the sector amount to Kshs.68.45 billion, representing 93 per cent of the sector's annual net estimates. This amount comprised of Kshs.50.90 billion for development expenditure, representing 91 per cent of the development expenditure net estimates, and Kshs.17.56 billion for recurrent activities, representing 98 per cent of the recurrent net estimates.

In FY 2025/26, the State Department for Water and Sanitation received the highest proportion of development exchequer issues to development net estimates at 93 per cent, while the State Department for Mining received the lowest at 10 per cent. The State Departments for Environment and Climate Change and Forestry recorded the highest proportion of recurrent exchequer issues to recurrent net estimates at 100 per cent, and the State Department for Wildlife recorded the lowest at 96 per cent.

Figure 4.8 shows the exchequer issues in the EPWNR Sector in FY 2025/26.

**Figure 4.8: Exchequer Issues to the EPWNR Sector**




***Source:*** *National Treasury*

The total expenditure for the EPWNR Sector amounted to Kshs.105.04 billion, representing 91 per cent of the gross estimates, compared to 91 per cent (Kshs.77.96 billion) recorded in FY 2025/26. This amount comprised Kshs.66.83 billion for the development budget representing an absorption rate of 89 per cent, compared to 90 per cent (Kshs.45.47 billion) recorded in FY 2024/25, and Kshs.38.21 billion for recurrent expenditure representing 94 per cent of the gross recurrent estimates, compared to 93 per cent (Kshs.32.49 billion) recorded in the FY 2024/25.

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

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

| VOTE | Development (Kshs. Bn) | | | | | | Recurrent (Kshs. Bn) | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Revised Gross Estimates | Net Estimates | Exchequer Issues | Expenditure | % of Exchequer to Net Estimates | % of Expenditure to Revised Gross Estimates | Revised Gross Estimates | Net Estimates | Exchequer Issues | Expenditure | % of Exchequer to Net Estimates | % of Expenditure to Revised Gross Estimates |
| State Department of Water and Sanitation | 51.84 | 37.31 | 34.55 | 48.68 | 93 | 94 | 8.50 | 3.44 | 3.36 | 7.76 | 98 | 91 |
| State Department for Irrigation | 10.93 | 9.76 | 8.44 | 9.05 | 86 | 83 | 1.13 | 0.82 | 0.81 | 1.12 | 99 | 99 |
| State Department for Environment and Climate Change | 1.70 | 1.68 | 1.27 | 1.37 | 75 | 81 | 4.14 | 2.80 | 2.79 | 2.64 | 100 | 64 |
| State Department for Forestry | 6.46 | 4.94 | 4.56 | 5.56 | 92 | 86 | 11.09 | 6.14 | 6.12 | 10.14 | 100 | 91 |
| State Department for Mining | 0.27 | 0.17 | 0.02 | 0.07 | 10 | 28 | 2.19 | 0.72 | 0.72 | 2.02 | 99 | 92 |
| State Department for Wildlife | 3.53 | 2.24 | 2.06 | 2.08 | 92 | 59 | 13.57 | 3.92 | 3.75 | 14.54 | 96 | 107 |
| **Total** | 74.73 | 56.11 | **50.90** | **66.83** | 91 | 89 | 40.62 | 17.84 | **17.56** | **38.21** | 98 | 94 |

**Sector Summary**

| | Revised 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 Revised Gross Estimates (Kshs. Bn) |
|---|---|---|---|---|---|---|
| Development | 74.73 | 56.11 | **50.90** | **66.83** | 91 | 89 |
| Recurrent | 40.62 | 17.84 | **17.56** | **38.21** | 98 | 94 |
| **Total** | **115.35** | **73.95** | **68.45** | **105.04** | **93** | **91** |

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

The State Department for Water and Sanitation recorded the highest absorption of development budget at 94 per cent, while the State Department for Mining recorded the lowest at 28 per cent. According to the State Department for Mining, the low absorption of the development budget is attributable to chal-

lenges encountered during the ongoing onboarding and operationalisation of the new Electronic Government Procurement System (EGPs), which is in line with the National Treasury's directive requiring all procurement processes undertaken through the EGPs platform. The State Department for Wildlife recorded the highest recurrent expenditure-to-gross estimate at 107 per cent. In comparison, the State Department for Environment and Climate Change recorded the lowest at 64 per cent due to a low procurement process. The Department for Wildlife indicated that over-absorption was occasioned by the over-collection of Appropriation-In-Aid (AIA) by Kenya Wildlife Services.

### 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 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 revised budget allocation to the State Department of Water and Sanitation in FY 2025/26 amounts to Kshs.60.33 billion, compared to Kshs.33.27 billion allocated in FY 2024/25.

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

The budget allocated to the State Department for Water and Sanitation funded four programmes. Table 4.64 shows budget execution by programmes and sub-programmes under the State Department of Water and Sanitation in FY 2025/26.

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

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Millions) | | | Expenditure (Kshs.Millions) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| General Administration, Planning and Support Services | Water Policy Management | 751.85 | 115.00 | 866.85 | 532.82 | 78.69 | 611.51 | 71 |
| Water Resources Management | Water Resources Conservation and Protection | 2,061.15 | 10,858.90 | 12,920.05 | 2,061.15 | 10,502.03 | 12,563.18 | 97 |
| | Transboundary Waters | - | 20.00 | 20.00 | - | 16.09 | 16.09 | 80 |
| Water and Sewerage Infrastructure Development | Sewerage Infrastructure Development | 5,310.84 | 30,903.48 | 36,214.31 | 4,817.55 | 30,788.49 | 35,606.04 | 98 |
| | Sanitation Infrastructure Development and Management | - | 3,737.00 | 3,737.00 | - | 3,239.35 | 3,239.35 | 87 |

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Millions) | | | Expenditure (Kshs.Millions) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Water Storage and Flood Control | Water Storage and Flood Control | 372.20 | 6,203.20 | 6,575.40 | 349.05 | 4,050.11 | 4,399.16 | 67 |
| Total | | 8,496.04 | 51,837.58 | 60,333.62 | 7,760.57 | 48,683.88 | 56,444.45 | 94 |

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

.The State Department for Water and Sanitation recorded an overall absorption rate of 94 per cent during the year under review. The Sewerage Infrastructure Development sub-programme recorded the highest budget absorption rate at 98 per cent. While the Water Storage and Flood Control sub-programme recorded the lowest budget absorption rate at 67 per cent, occasioned by erroneous .classification of kshs.3.32 billion of the Water and Sanitation Development Project under the sub.-programme. This amount was not utilised at the end of the year in review.

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

Some Key Performance Indicators for the State Department for Water and Sanitation for the FY 2025/26 are presented in Table 4.65.

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

| Programmes | Sub-Programmes | Key Output | Key Performance Indicator | Annual Target(s) | Achieved as of 30 June, 2026 | Variance |
|---|---|---|---|---|---|---|
| General Administration, Planning and Support Services | Water Policy Management | New infrastructure | % completion of the project | 30 | 30 | - |
| Water Resources Management | Water Resources Conservation and Protection | Water Quality Determined | Number of water sources sampled | 50 | 55 | 5 |
| | Trans-boundary Waters | Integrated watershed management of Malaba River Basin and construction of Angololo multipurpose dam | Project percentage of completion 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 | 50 | 51.6 | 1.6 |
| | Sanitation Infrastructure Development and Management | Improved Water services to Eldoret | % completion of the Kipkarren Dam Water Supply project | 100 | 55 | (45) |

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

An analysis of the non-financial performance in FY2025/26 revealed excellent budget execution across programmes and sub-programmes, except for the Sanitation Infrastructure Development and Management sub-programme, where the contract was terminated due to non-performance. A new contractor was procured in November 2025, and work has resumed; the project is expected to be completed by December 2026.

#### 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/Programme Name | Project commence date | Expected Project End Date | Source of Funds | Value of the Project (Kshs. Million) | Funding in the FY 2024/25 (Kshs. Million) | Expenditure In FY 2025/26 (Kshs. Million) | Cumulative Expenditure as of 30 June 2026 (Kshs. Million) | Percentage of completion |
|---|---|---|---|---|---|---|---|---|
| Infrastructure Development at Kenya Water Institute | Jul-2021 | Oct-2030 | GoK | 31,700.00 | 100.00 | 100.00 | 1,095.00 | 3 |
| Water Security and Climate Resilience -Lower Nzoia | Jul-2015 | Jul-2030 | GoK and Foreign Borrowing | 19,170.00 | 603.20 | 229.09 | 17,129.09 | 89 |
| Kenya Towns Sustainable Water Supply and Sanitation Programme -Athi (BETA) | Mar-2017 | Dec-2027 | GoK and Foreign Borrowing | 11,863.00 | 730.00 | 704.75 | 11,429.76 | 72 |
| Nairobi River Restoration Basin Programme - Phase 2 | July-2019 | Dec-2026 | GoK/AfDB | 9,075.00 | 1650.00 | 1306.19 | 7,619.19 | 80 |
| Homabay Water Supply | Jul-2017 | Dec-2027 | GoK | 1,312.00 | 20.00 | 20.00 | 1,277.00 | 97 |
| Horn of Africa Ground Water for Resilience Programme -WSTF | Jan-2023 | Dec-2028 | GoK/Donor | 9,087.00 | 1,000.00 | 1,940.00 | 2,676.50 | 11 |
| Sustainable Management and Access to Water and Sanitation in the ASALs | Jul-2021 | Dec-2027 | GoK/Donor | 1,920.00 | 115.00 | 114.51 | 1,401.51 | 73 |
| Ending Drought Emergencies Support to Drought Risk Management | Jun-2016 | Aug-2027 | GoK/Donor | 2,825.00 | 60.00 | 60.00 | 1,474.00 | 52 |
| Siyoi-Muruny Water Project | Mar-2015 | Mar-2027 | GoK | 12,986.00 | 1,100.00 | 1,100.00 | 12,020.00 | 88 |
| Athi River Restoration Projects | Jul-2015 | Dec-2030 | GoK | 2,500.00 | 35.00 | 35.00 | 279.00 | 11 |

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

**WSTF- Water Sector Trust Fund*

An analysis of the State Department for Water and Sanitation's project implementation status revealed low budget uptake for some projects. The affected projects include infrastructure development at the

Kenya Water Institute (3 per cent complete), the Horn of Africa Ground Water for Resilience Programme (11 per cent complete), Ending Drought Emergencies Support to Drought Risk Management (52 per cent complete), and the Athi River Restoration Projects (11 per cent complete). The low uptake for the project's implementation was due to inadequate exchequer funding.

### 4.5.4 The State Department for Irrigation

The State Department for Irrigation is mandated to promote the 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 together with its agencies, the National Irrigation Authority and the National Water Harvesting and Storage Authority.

#### 4.5.4.1 Budget Performance by the State Department for Irrigation

The revised budget allocation to the State Department for Irrigation in FY 2025/26 amounted to Kshs.12.07 billion, compared to Kshs.19.64 billion allocated in FY 2024/25. The decline is attributed to a reduction in budget allocation to the irrigation and drainage sub-programme, which was allocated Kshs.15.26 billion in FY 2024/25.

#### 4.5.4.2 State Department for Irrigation Programmes and Sub-Programme Performance

The budget allocated was to fund four programmes. Table 4.67 shows budget execution by programmes and sub-programmes under the State Department for Irrigation in FY 2025/26.

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

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Irrigation and Land Reclamation | Land Reclamation | 48.70 | 90.00 | 138.70 | 46.32 | 90.00 | 136.32 | 98 |
| | Irrigation and Drainage | 808.77 | 9,155.03 | 9,963.80 | 806.45 | 7,350.48 | 8,156.93 | 82 |
| | Irrigation Water Management | 46.11 | 150.00 | 196.11 | 45.47 | 140.03 | 185.50 | 95 |
| Water Harvesting and Storage for Irrigation | Water Storage for Irrigation | 20.86 | 1,215.94 | 1,236.80 | 17.29 | 1,148.25 | 1,165.54 | 94 |
| | Water Harvesting for Irrigation | - | 323.60 | 323.60 | - | 323.60 | 323.60 | 100 |
| Water Harvesting and Storage for Irrigation | Administrative Services | 206.23 | - | 206.23 | 204.62 | - | 204.62 | 99 |
| **Total** | | **1,130.67** | **10,934.57** | **12,065.25** | **1,120.15** | **9,052.36** | **10,172.51** | **84** |

The programme and sub-programmes analysis show the State Department for Irrigation recorded an overall absorption rate of 84 per cent in FY 2025/26. The Water Harvesting for Irrigation sub-programme recorded the highest absorption rate at 100 per cent, followed by the administrative services sub-programme at 99 per cent.

### 4.5.4.3 Non-financial Performance by the State Department for Irrigation

Table 4.68 presents key performance indicators for the State Department for Irrigation for the FY 2025/26.

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

| Programmes | Sub-Programmes | Key Output | Key Performance Indicator | Annual Target(s) | Achieved as of 30 June 2026 | 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 | 11 | (14) |
| | Irrigation Water Management | Irrigation services | Number of schemes installed with master and block metres | 6 | 4 | (2) |
| Water Harvesting and Storage for Irrigation | Water Storage for Irrigation | Irrigation Infrastructure Services | Number of projects pipelined | 8 | 1 | (7) |
| | Water Harvesting for Irrigation | Water storage services | Volume in cubic metres of water pans excavated | 4,000,000 | 108,000 | (3,892,000) |

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

The review of the sampled Key Performance Indicators shows that some sub-programme budgeted activities lagged behind their annual targets by the end of the FY 2025/26, which is inconsistent with the sub-programmes' financial performance.

### 4.5.4.4 Projects Implementation Status for the State Department for Irrigation

Table 4.69 summarises some of the projects implemented by the State Department for Irrigation in FY 2025/26.

**Table 4.69: State Department for Irrigation Project Implementation Status**

| Project/Programme Name | Project commence date | Expected Project End Date | Source of Funds | Value of the Project (Kshs. Million) | Funding in FY 2025/26 (Kshs. Million) | Expenditure In FY 2025/26 (Kshs. Million) | Cumulative Expenditure as of 30 June 2026 (Kshs. Million) | Percentage of completion |
|---|---|---|---|---|---|---|---|---|
| Small holder irrigation programme | Feb-2016 | Dec-2026 | GoK/Foreign | 1,383.00 | 267.00 | 195.00 | 1,205.00 | 99 |
| Turkana irrigation development project | Jun-2016 | Jun-2030 | GoK | 9,197.00 | 80.00 | 80.00 | 1,279.00 | 50 |
| Drought resilience programme in Northern Kenya | Jul-2019 | Dec-2027 | GoK/Foreign | 3,901.00 | 1,789.00 | 313.00 | 1,531.00 | 37 |
| National Irrigation Authority Irrigation Project | Jul-2024 | Jun-2030 | GoK | 20,000.00 | 1,377.00 | 1,355.00 | 1,655.00 | 40 |

| Project/Programme Name | Project commence date | Expected Project End Date | Source of Funds | Value of the Project (Kshs. Million) | Funding in FY 2025/26 (Kshs. Million) | Expenditure In FY 2025/26 (Kshs. Million) | Cumulative Expenditure as of 30 June 2026 (Kshs. Million) | Percentage of completion |
|---|---|---|---|---|---|---|---|---|
| Mwea Irrigation Development Project (Thiba Dam and Irrigation Area) | Feb-2011 | December 2030 | GoK/ Foreign | 23,765.00 | 220.00 | 212.00 | 20,746.00 | 99 |
| Land reclamation and restoration for the climate resilience and livelihood enhancement programme | Jul-2024 | Jun-2034 | GoK | 8,500.00 | 90.00 | 90.00 | 150.00 | 2 |
| Balich-Abdisamet Water Supply Project | Jul-2024 | Jun-2027 | GoK | 500.00 | 100.00 | 100.00 | 319.00 | 80 |
| Household Irrigation Water Harvesting Project | Jul-2019 | Jun-2030 | GoK | 30,000.00 | 324.00 | 324.00 | 7,509.00 | 25 |
| Upgrading of Ahero Development Projects | Jul-2023 | Jun-2027 | GoK/Donor | 770.00 | 300.00 | 95.00 | 303.00 | 42 |
| Irrigation Sector Reform Programme | Jul-2023 | Jun-2030 | GoK | 900.00 | 30.00 | 31.00 | 88.00 | 15 |

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

Analysis of the State Department for Irrigation's project implementation revealed that the projects were at different stages of completion and were multi-year due to budget constraints. The continuous monitoring of multi-year projects, ensuring they are funded in accordance with the approved plans to achieve the establishment objective, is recommended.

### 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 emissions; 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, including 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 revised budget allocation to the State Department for Environment and Climate Change in FY 2025/26 amounted to Kshs.5.85 billion, compared to Kshs.5.42 billion allocated in FY 2024/25.

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

The revised budget 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 FY 2025/26.

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

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Millions) | | | Expenditure (Kshs. Millions) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Environment Management and Protection | Climate Change Adaptation and Mitigation | - | 304.91 | 304.91 | - | 304.78 | 304.78 | 100 |
| | National Environment Management | 1,914.58 | 1,169.80 | 3,084.38 | 590.58 | 842.08 | 1,432.66 | 46 |
| | Policy and Governance in Environment Management | 207.79 | - | 207.79 | 195.96 | - | 195.96 | 94 |
| General Administration, Planning and Support Services | General Administration, Planning and Support Services | 509.79 | - | 509.79 | 504.65 | - | 504.65 | 99 |
| Modernisation of Meteorological Services | Modernisation of Meteorological Services | 1,509.99 | 135.00 | 1,644.99 | 1,345.88 | 133.19 | 1,479.07 | 90 |
| | Advertent Weather Modification | - | 94.00 | 94.00 | - | 93.36 | 93.36 | 99 |
| Total | | 4,142.15 | 1,703.70 | 5,845.85 | 2,637.07 | 1,373.42 | 4,010.49 | 69 |

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

The programme and sub-programme analysis shows that the State Department for Environment and Climate Change recorded an overall absorption rate of 69 per cent, with the National Environment Management sub-programme recording the lowest at 46 per cent, as a result of budget cuts and delays in the disbursement of donor funds.

### 4.5.5.3 Key Performance Indicators 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 outputs against the annual targets in FY 2025/26.

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

| Programmes | Sub-Programmes | Key Output | Key Performance Indicator | Annual Target(s) | Achieved as of 30 June 2026 | Variance |
|---|---|---|---|---|---|---|
| General Administration, Planning and Support Services | General Administration, Planning and Support Services | Environment and Climate Change policies, strategies, bills, regulations, and guidelines developed and reviewed | Number of policies developed | 1 | 1 | |
| Environment Management and Protection | Policy and Governance in Environment Management | Small-scale gold miners trained in mercury-free gold mining ASGM* technologies developed and rolled out. | Number of small-scale miners trained | 400 | 150 | (250) |
| | 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 | 100 | 100 | - |
| Meteorological Services | Modernisation of Metrological Services | Weather forecast issued | Number of weather forecasts | 3,581 | 3,581 | - |
| Water Towers Conservation | Water Towers Rehabilitation and Conservation | Bamboo stock increased | Hectares of Bamboo stock established within the water towers ecosystem | 200 | - | (200) |

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

****ASGM*** *- Artisanal and Small-scale Gold Mining*

Non-financial performance analysis by the state department shows that programmes and sub-programmes were on target except for the Water Towers Conservation programme, which recorded nil during the period under review, attributable to limited project funding. Further, the Policy and Governance in Environment Management sub-programme within the Environment Management and Protection programme did not meet its target by the end of the FY 2025/26. However, the project was undergoing terminal valuation for closure and handover to the County Government for operation and maintenance.

### 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 /Programme Name | Project commence date | Expected Project End Date | Source of Funds) | Value of the Project (Kshs. Million) | Funding in FY 2025/26 (Kshs. Million) | Expenditure in FY 2025/26 (Kshs. Million) | Cumulative Expenditure as of 30 June 2026 (Kshs. Million) | Percentage of completion |
|---|---|---|---|---|---|---|---|---|
| The Global Development, Review and Update of National Implementation Plans (NIPS) under the Stockholm Convention on Persistent Organic Pollutants (POPs) | 01-July, 2023 | 31st-Dec, 2026 | GoK/Donor | 48.00 | 23.00 | 15.6 | 15.63 | 33 |
| Kenya's Enhanced Transparency Programme (ETP) Reporting to the UNFCCC | 01-July, 2023 | June, 2026 | GoK/Donor | 667.00 | 100.00 | 90.4 | 289.40 | 43 |
| Lake Victoria Climate Resilience and Environmental Management Project | 01-July 2022 | June 20230 | GoK/Donor | 6,600.00 | 10.00 | 10.00 | 20.00 | 0 |
| Plastic waste management and pollution control | 01-July 2018 | 30-Jun-2030 | GoK | 1,410.00 | 15.00 | 15.00 | 560.00 | 40 |
| Increasing Global Implementation of GHS* | 01-July 2024 | 30-June 2027 | GoK/Donor | 60.00 | 10.00 | 7.60 | 17.58 | 29 |
| Africa Environment, Health, and Pollution Management - Kenya. | 01-Au- 2020 | 30 June 2026 | GoK/Donor | 1,085.00 | 173.00 | 50.7 | 585.67 | 54 |
| Kenya Gold Mercury Free ASGM Project | 01-Dec 2019 | 30-June 2028 | GoK/Donor | 787.00 | 60.00 | 23.50 | 590.53 | 75 |
| Lake Naivasha Basin Ecosystem-Based Management | 01-Apr, 2024 | 30-June 2028 | GoK/Donor | 270.00 | 70.00 | 70.00 | 101.00 | 37 |
| Agroforestry and Commercial Forestry | July 2024 | June 2028 | GoK/Donor | 900.00 | 10.00 | - | 170.00 | 19 |
| Implementation of the National Climate Action Plan | 01-Jul-2019 | 30-Jun-2030 | GoK | 2,000.00 | 35.00 | 35.10 | 908.06 | 45 |

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

**GHS -Globally Harmonised System*

** ASGM - Artisanal and Small-scale Gold Mining*

**UNFCCC- United Nations Framework Convention on Climate Change*

An analysis of project implementation by the State Department for Environment and Climate Change shows delays, as evidenced by commencement dates, completion rates, and expected completion timelines. The State Department indicated that low implementation was due to delays in the release of donor funds and low budget allocations for the multi-year projects.

### 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 revised budget allocation to the State Department for Forestry in FY 2025/26 amounted to Kshs.17.55 billion, compared to Kshs.12.22 billion allocated in FY 2024/25.

#### 4.5.6.2 State Department for Forestry Programmes and Sub-Programme Performance

The budget allocated was to fund three programmes. Table 4.73 shows budget execution by programmes and sub-programmes under the State Department for Forestry in FY 2025/26.

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

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Millions) | | | Expenditure (Kshs. Millions) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Forestry Development, Management and Conservation | Forest Resources Conservation Management | 9,347.12 | 6,290.04 | 15,637.17 | 8,412.37 | 5,390.91 | 13,803.28 | 88 |
| | Forest Research and Development | 1,461.40 | 122.00 | 1,583.40 | 1,460.89 | 122.00 | 1,582.89 | 100 |
| | Ecological Restoration | 15.22 | 50.00 | 65.22 | 14.75 | 49.78 | 64.53 | 99 |
| Agroforestry and Commercial Forestry | Commercial Forestry Services | 7.36 | - | 7.36 | 9.00 | - | 9.00 | 122 |
| | Agroforestry Services | 7.93 | - | 7.93 | 7.34 | - | 7.34 | 92 |
| General Administration and Planning | General administration and planning | 248.51 | - | 248.51 | 237.63 | - | 237.63 | 96 |
| TOTAL | | 11,087.54 | 6,462.04 | 17,549.59 | 10,141.98 | 5,562.69 | 15,704.67 | 89 |

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

The State Department for Forestry recorded an overall budget absorption rate of 89 per cent in FY 2025/26, slightly below the annual target of 100 per cent. Further analysis shows that the Commercial Forestry Services sub-programme under the Agroforestry and Commercial Forestry programme recorded the highest absorption rate at 122 per cent, followed by the Forest Research and Development

sub-programme within the Forestry Development, Management and Conservation programme at 100 per cent. No reason was provided for the overexpenditure.

#### 4.5.6.3 Key Performance Indicators by the State Department for Forestry

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

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

| Programme | Sub-Programmes | Key Output | Key Performance Indicator | Annual Target(s) | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| Forestry Development, Management and Conservation | Forest Conservation and Management | Tree growing services | Kilograms of Tree seeds produced | 100,000 | 102,178 | 2,178 |
| | | | Kilograms of Tree seeds distributed | 100,000 | 62,286 | (37,714) |
| | Forest Research and Development | Forest Research Technologies | Number of technologies for silvicultural management of indigenous tree species | 1 | 1 | - |
| | | | Number of technologies on forest pests, diseases and fires | 1 | 1 | - |
| General Administration and Planning Services | General Administration, Planning and Support Services | Financial reports prepared | Number of financial reports. | 4 | 4 | - |
| | | Forestry regulations developed | Number of regulations developed | 8 | 3 | (5) |

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

Analysis of the Key Performance Indicators by the state department for Forestry revealed that while most of the key outputs recorded steady progress, development of forestry regulation output did meet its target (3 Forestry regulations were developed against a target of 8 regulations) by the end of the FY 2025/26. The state department indicated that A regulatory impact assessment was conducted for 3 regulations, while the other 5 regulations will be completed in the FY 2026/27.

#### 4.5.6.4 Projects Implementation for the State Department of Forestry

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

**Table 4.75: State Department for Forestry Projects Implementation**

| Project/Programme Name | Project commence date | Expected Project End Date | Source of Funds | Value of the Project (Kshs. Million) | Funding in FY 2025/26 (Kshs. Million) | Expenditure in FY 2025/26 (Kshs. Million) | Cumulative Expenditure as of 30 June 2026 (Kshs. Million) | Percentage of completion |
|---|---|---|---|---|---|---|---|---|
| Tree Growing Campaign and Rangeland Restoration Headquarters | 01-Jul-2019 | 30-Jun-2032 | | 300,000.00 | 660.00 | 649.70 | 3,839.06 | 1 |

| Project/Programme Name | Project commence date | Expected Project End Date | Source of Funds | Value of the Project (Kshs. Million) | Funding in FY 2025/26 (Kshs. Million) | Expenditure in FY 2025/26 (Kshs. Million) | Cumulative Expenditure as of 30 June 2026 (Kshs. Million) | Percentage of completion |
|---|---|---|---|---|---|---|---|---|
| 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 | | 2,155.00 | - | - | 699.60 | 32 |
| Capacity Development Project for Technologies in Forest Fire Management in Kenya | 01-Jul-2022 | 01-Jun-2027 | | 3,339.00 | 1,050.00 | 611.23 | *3,055.13* | 91 |
| KFS-Tree Growing Campaign and Rangeland Restoration | 01-Jul-2019 | 30-Jun-2032 | | 200,000.00 | 2,323.04 | 2,323.04 | *3,654.39* | 2 |
| Forest Roads and Bridges Improvements | 01-Jul-2014 | 30-Jun-2032 | | 2,721.00 | 200.00 | 200.00 | *805.60* | 30 |
| Installation of a water hydrant in Muguga and Kitui Centre | 01-Jan-2014 | 30-Jun-2030 | | 105.00 | 2.00 | 2.00 | *88.25* | 84 |
| Forest Irrigation Climate and Green Energy Project (FICaGE) | 01-Jul-2016 | 31-Dec-2032 | | 8,051.00 | - | - | 182.20 | 2 |
| Forest Fire Prevention and Management Project | 01-Jul-2017 | 30-Jun-2032 | | 1,200.00 | - | - | 106.30 | 9 |
| Forest Plantation Management Project | 01-Jul-2016 | 30-Jun-2032 | | 21,586.00 | 65.00 | 65.00 | 603.10 | 3 |

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

An analysis of the State Department for Forestry's project implementation indicates low uptake in some projects due to inadequate budget provision. Further review also revealed that the State Department did not disclose the sources of funds for the projects, suggesting gaps in 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 revised budget allocation to the State Department for Mining in FY 2025/26 amounted to Kshs.2.46 billion, compared to Kshs.1.90 billion allocated in FY 2024/25.

#### 4.5.7.2 State Department for Mining Programmes and Sub-Programmes Performance

The budget allocated was to fund three programmes. Table 4.76 shows budget execution by programmes and sub-programmes under the State Department for Mining in FY 2025/26.

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

| Programmes | Sub-Programmes | Revised 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 | 483.97 | - | 483.97 | 456.11 | - | 456.11 | 94 |
| Mineral Resources Management | Mineral Licensing, Compliance and Enforcement | 421.51 | 41.19 | 462.70 | 379.78 | 26.60 | 406.38 | 88 |
| | Commercial Explosives Regulation and Management | 83.49 | - | 83.49 | 60.33 | - | 60.33 | 72 |
| | Mineral Value Addition and Artisanal Mining Promotion Services | 549.76 | - | 549.76 | 535.47 | - | 535.47 | 97 |
| Geological Survey and Geo-information Management | Geological Survey and Research | 450.79 | 122.17 | 572.96 | 405.00 | 46.95 | 451.94 | 79 |
| | Mineral Exploration and Evaluation | 165.15 | 83.81 | 248.96 | - | 145.25 | 145.25 | 58 |
| | Environmental and Engineering Geology | 38.88 | 20.00 | 58.88 | - | 34.23 | 34.23 | 58 |
| Total | | 2,193.54 | 267.17 | 2,460.71 | 1,836.70 | 253.03 | 2,089.73 | 85 |

***Source:*** *State Department for Mining*

The programme and sub-programme analysis showed that the State Department for Mining recorded an absorption rate of 85 per cent, below the 100 per cent target for the FY 2025/26. The low absorption on sub-programmes was mainly attributable to challenges encountered during the ongoing onboarding and operationalisation of the new Electronic Government Procurement System in line with the National Treasury's directive requiring all procurement processes to be undertaken through the EGPs platform.

### 4.5.7.3 Non-financial Performance by the State Department for Mining

Table 4.77 presents some of the Key outputs against the State Department's targets for Mining in FY 2025/26.

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

| Programmes | Sub-Programmes | Key Output | Key Performance Indicator | Annual Target(s) | Achieved as of 30 June 2026 | Variance |
|---|---|---|---|---|---|---|
| Geological Surveys and Geo-information Management | Geological Surveys and Research | Geological maps digitalised and vectorised | Number of Geological maps digitised and vectorised | 30 | 36 | 6 |
| Mineral Resource Management | Licensing, Compliance and Enforcement | Mineral Dealing Rights Granted | Number of Mineral Dealing Rights Granted | 60 | 194 | 134 |
| | Commercial explosives regulations | Commercial explosives regulated | Number of commercial explosives and licenses issued. | 1,000 | 3,475 | 2,475 |
| General Administration and Support Services | Administrative and Support Services | Monitoring and Evaluation conducted | Number of Monitoring and Evaluation Reports | 4 | 4 | - |

***Source**: State Department for Mining*

A review of some of the non-financial performance of the State Department for Mining revealed that the implementation of programmes and sub-programmes had exceeded or met their annual targets by the end of the FY 2025/26. The timely release of funds occasioned the exceeded targets, stringent compliance measures put in place by the directorate and an increase in licensing of fireworks and deployment of officers to the counties.

### 4.5.7.4 Projects Implementation for the State Department for Mining

Table 4.78 summarises some of the State Department's mining projects/programmes.

**Table 4.78: State Department for Mining Projects Implementation**

| Project/ Programme Name | Project commence date | Expected Project End Date | Source of Funds | Value of the Project (Kshs. Million) | Funding in FY 2025/26 (Kshs. Million) | Expenditure in FY 2025/26 (Kshs. Million) | Cumulative Expenditure as of 30 June 2026 (Kshs. Million) | Percentage of Completion (%) |
|---|---|---|---|---|---|---|---|---|
| Geological Data Bank Project-BETA | 01-7-2015 | 30-6-2028 | - | 400.00 | 27.17 | - | 202.29 | 51 |
| Online Transactional Mining Cadastre Portal-BETA | 01-7-2016 | 30 6-2028 | - | 380.00 | 35.00 | 31.20 | 190.68 | 50 |
| Mineral Audit Support -BETA | 01-7-2016 | 30 6-2028 | - | 445.00 | 30.00 | 19.38 | 281.38 | 63 |
| Rehabilitation of Madini House | 01-7-2017 | 30-6-2027 | - | 300.00 | 16.99 | 2.10 | 103.80 | 35 |
| Mineral Certification Laboratory - BETA | 01-7-2015 | 30-6-2028 | - | 1,326.00 | 65.00 | 20.87 | 438.38 | 33 |

| Project/ Programme Name | Project commence date | Expected Project End Date | Source of Funds | Value of the Project (Kshs. Million) | Funding in FY 2025/26 (Kshs. Million) | Expenditure in FY 2025/26 (Kshs. Million) | Cumulative Expenditure as of 30 June 2026 (Kshs. Million) | Percentage of Completion (%) |
|---|---|---|---|---|---|---|---|---|
| Geological Mapping and Mineral Exploration - BETA | 01-7-2015 | 30-6-2027 | - | 1,861.00 | 73.00 | - | 595.44 | 32 |
| Geotechnical Site Investigations | 01-7-2019 | 30-6-2032 | - | 694.00 | 20.00 | - | 22.90 | 3 |

***Source:*** *State Department for Mining*

An assessment of the State Department for Mining's project implementation status showed low uptake for some projects, occasioned by delays in finalising procurement processes and contracts for the commitment of funds under the new platform, which affected the implementation of development projects. The State Department should strengthen performance monitoring and implement corrective measures to ensure budget execution is on track, while also ensuring complete reporting by disclosing the project funding source.

### 4.5.8 The State Department for Wildlife

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

#### 4.5.8.1 Budget Performance by the State Department for Wildlife

The revised budget allocation to the State Department for Wildlife in FY 2025/26 amounted to Kshs.17.09 billion, compared to Kshs.12.91 billion allocated in FY 2024/25.

#### 4.5.8.2 State Department for Wildlife Programmes and Sub-Programme Performance

The revised 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 FY 2025/26.

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

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Wildlife Conservation and Management | Wildlife Security, Conservation and Management | 12,597.40 | 3,168.08 | 15,765.48 | 13,589.67 | 1,729.26 | 15,318.93 | 97 |

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| | Wildlife Research and Development | 715.60 | 361.00 | 1,076.60 | 713.09 | 351.00 | 1,064.09 | 99 |
| | Administrative Services | 252.80 | - | 252.80 | 232.29 | - | 232.29 | 92 |
| Total | | 13,565.80 | 3,529.08 | 17,094.88 | 14,535.05 | 2,080.26 | 16,615.31 | 97 |

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

The State Department recorded the overall absorption rate of 97 per cent, with the Wildlife research and development sub-programme recording the highest at 99 per cent, while Administrative Services had the lowest at 92 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 Key Performance Indicators in FY 2025/26.

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

| Programme | Sub-Programmes | Key Output | Key Performance Indicator | Annual Target(s) | Achieved As of 30 June 2026 | Variance |
|---|---|---|---|---|---|---|
| Wildlife Conservation and Management | Wildlife Security, Conservation and Management | Wildlife conservation services | Number of park visitors in millions | 3.5 | 3.37 | (0.13) |
| | | | Increase in Revenue (Kshs. Millions) | 7,922.00 | 10,425.00 | 2,503.00 |
| | Wildlife Research Development | Wildlife Research and Training Services | Number of wildlife population count reports developed. | 10 | 10 | - |
| | | | Percentage of Exhibit Deoxyribonucleic Acid (DNA) samples submitted and analysed | 100 | 100 | - |
| | | | Number of disease surveillance and outbreak reports | 4 | 2 | (2) |
| | | Information, Communication and Technology Services | Percentage of the National Integrated Wildlife Database Developed. | 100 | 70 | (30) |

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

Non-financial performance analysis of the State Department for Wildlife revealed that most of the sampled key performance indicators either exceeded or met their annual targets during FY 2025/26. However, areas that performed below targets included the development of the National Integrated Wildlife Database (70 per cent of the database developed against a target of 100) and disease surveillance and outbreak (2 disease surveillance reports were issued against an annual target of 4). The low performance in the development of the National Integrated Wildlife Database was attributed to the procurement of mini-servers for field stations initiated in the EGP

#### 4.5.8.4 Projects Implementation for the State Department for Wildlife

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

**Table 4.81: State Department for Wildlife Projects Implementation Status**

| Project/ Programme Name | Project commence date | Expected Project End Date | Source of Funds | Value of the Project (Kshs. Million) | Funding in FY 2025/26 (Kshs. Million) | Expenditure in FY 2025/26 (Kshs. Million) | Cumulative Expenditure as of 30 June 2026 (Kshs. Million) | Percentage of completion |
|---|---|---|---|---|---|---|---|---|
| Modernisation of the anti-poaching Technology -HQ* | 1-7-2013 | 30-6-2028 | GoK | 2,760.00 | 30.00 | 30.00 | 1,442.00 | 52 |
| Construction and Equipping of Four Research and Training Centres | 1-7- 2023 | 30-6-2030 | GoK | 1,101.00 | 100.00 | 100.00 | 175.00 | 16 |
| Combating Poaching and Illegal Wildlife Trafficking International Approach (IWT) | 1-7- 2020 | 30-8-2028 | GoK and Donor | 502.00 | 45.09 | 31.86 | 476.46 | 95 |
| Rehabilitation of Research and Training Facilities in Naivasha HQ | 1-7- 2022 | 30-6-2030 | GoK | 1,045.00 | 89.00 | 89.00 | 215.00 | 21 |
| National Integrated Wildlife Data Portal | 1-7 2023 | 30-8-2026 | GoK | 85.00 | 62.00 | 62.00 | 85.00 | 100 |
| Maintenance of Access Roads and Airstrips in Parks | 1-7 2008 | 30-8-2034 | GoK | 100,000.00 | 150.00 | 150.00 | 3,697.50 | 4 |
| Human Wildlife Mitigation Programme-HQ | 1-7-2008 | 30-8-2029 | GoK | 2,650.00 | 150.00 | 150.00 | 1,167.50 | 44 |
| Habitat restoration programme-KWS | 1-7-2023 | 30-6-2032 | GoK | 366.67 | 150.00 | 150.00 | 150.00 | 41 |
| Water for Wildlife in Conservancies | 1-7-2021 | 30-6-2031 | GoK | 885.00 | 37.00 | 1.99 | 114.99 | 13 |
| Ranger Housing Programme-HQ | 1-7-2008 | 30-8-2032 | GoK | 8,750.00 | 100.00 | 100.00 | 1,039.00 | 12 |

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

*HQ*-Headquarters*

The Projects Implementation Status Analysis of the State Department for Wildlife showed that Maintenance of Access Roads and Airstrips in Parks (4 per cent complete) and Ranger Housing Programme-HQ (12 per cent) recorded low implementation levels, attributed to the multi-year nature of these projects as at the end of the FY 2025/26.

## 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; In-

dustry; Micro, Small and Medium Enterprises Development; Investment Promotion; East African Community; and Tourism, together with their affiliated Agencies and Institutions.

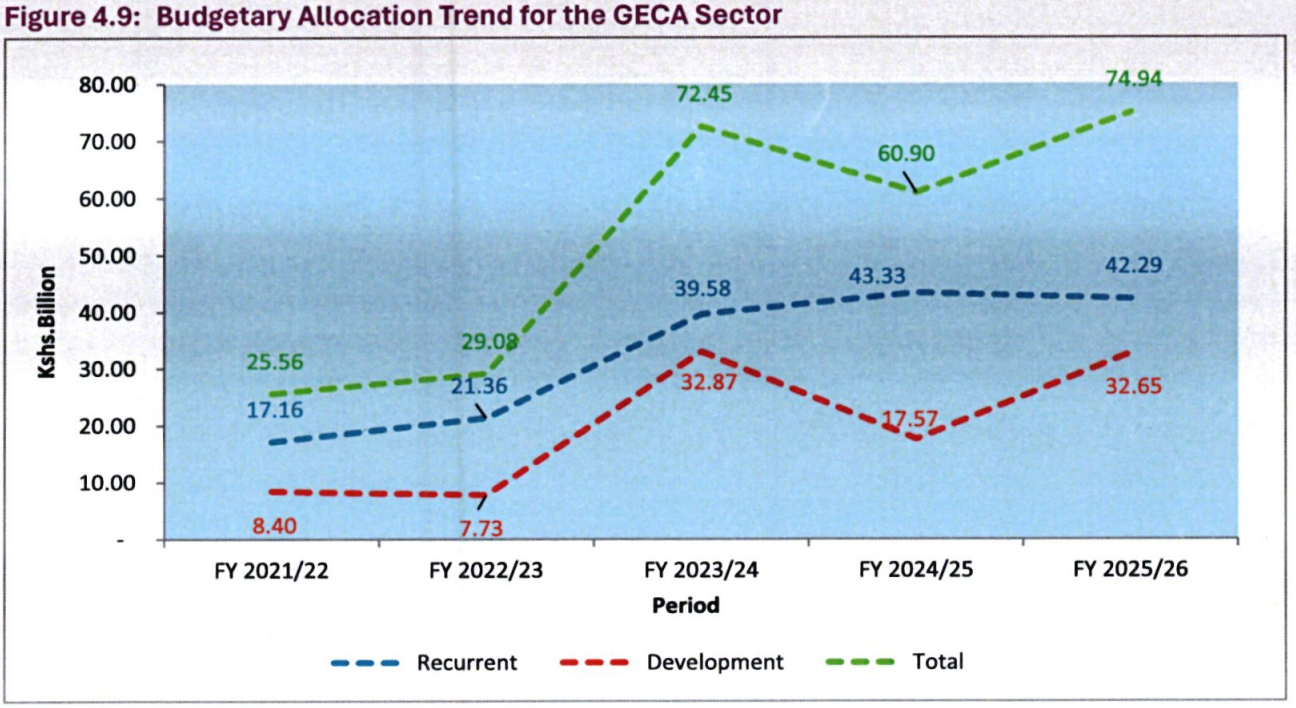
The objectives of the Sector over the MTEF period are to transform Micro, Small, and Medium Enterprises (MSMEs), promote and sustain tourism, promote industrial development investments, enhance trade and ease of doing business, promote growth and development of cooperatives and the MSMEs Sector, promote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

### 4.6.2 Budget Performance for GECA Sector

The revised budget allocation to GECA in FY 2025/26 amounted to Kshs.58.16 billion, revised to Kshs.70.93 billion in Supplementary Estimates I and Kshs.74.94 billion in Supplementary Estimates II, compared to Kshs.60.90 billion allocated in FY 2024/25. This amount represents 1 per cent of the gross national budget of Kshs.5.27 trillion and 3 per cent of the MDAs' budget of Kshs.2.93 trillion. The allocation included Kshs.32.65 billion (44 per cent) for development activities and Kshs.42.29 billion (56 per cent) for recurrent expenditure. The State Department for Tourism received the highest budgetary allocation of Kshs.16.97 billion (23 per cent of the Sector's budget), while the State Department for the East African Community had the lowest budgetary allocation of Kshs.1.28 billion (2 per cent of the GECA Sector allocation).

Figure 4.9 shows the budgetary allocation trends of the GECA Sector from FY 2021/22 to FY 2025/26.

**Figure 4.9: Budgetary Allocation Trend for the GECA Sector**



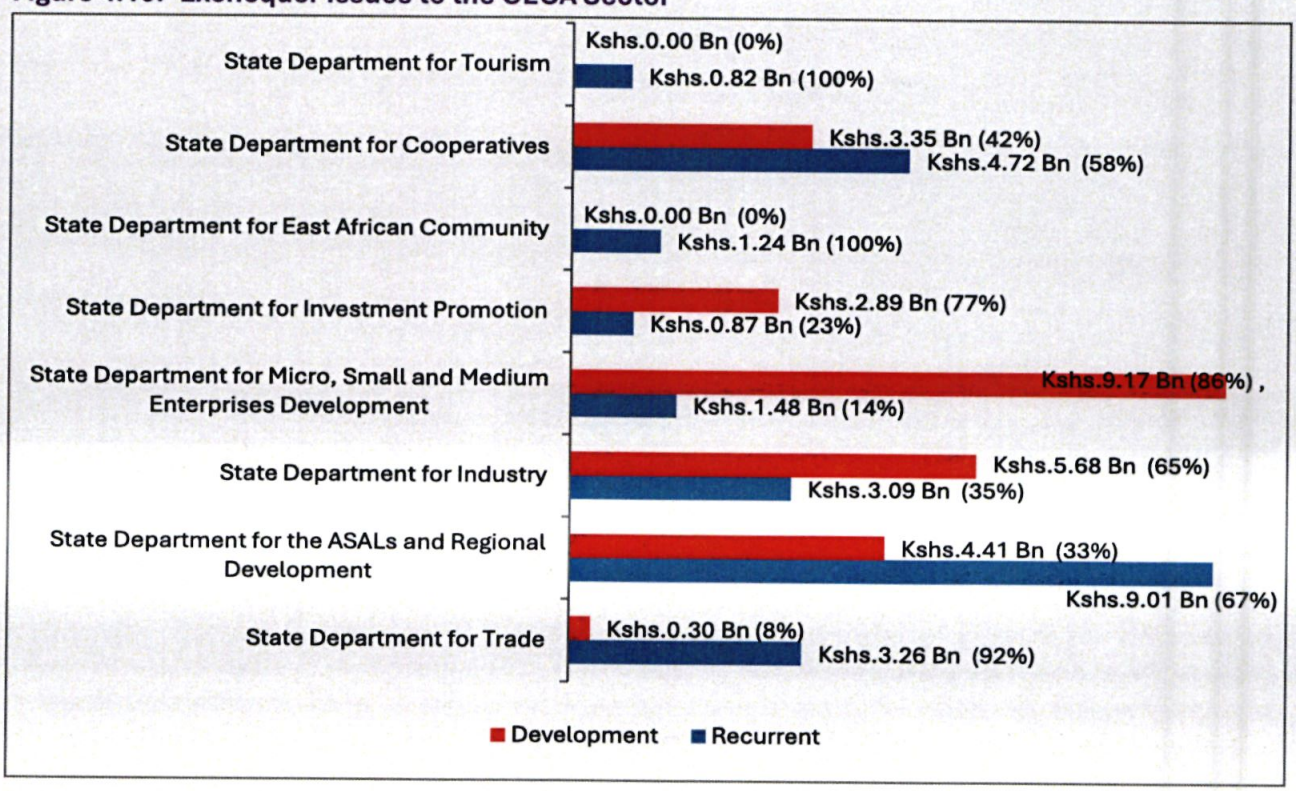

***Source:*** *National Treasury*

The total exchequer issues to the GECA Sector amounted to Kshs.50.28 billion, representing 97 per cent of the Sector's annual net estimates. This amount comprised Kshs.25.79 billion for development expenditure, representing 96 per cent of the annual development net estimates, and Kshs.24.49 billion for recurrent activities, representing 99 per cent of recurrent net estimates.

In FY 2025/26, the State Department for Trade and the State Department for Industry recorded the highest proportion of development exchequer issues to development net estimates at 100 per cent, followed by the State Department for Investment Promotion and the State Department for Cooperatives at 99 per cent. While the State Department for Micro, Small and Medium Enterprises Development recorded the lowest development exchequer issues to development net estimates ratio at 93 per cent. The State Department for Investment Promotion, the State Department for Asals and Regional Development and the State Department for Cooperatives recorded the highest proportion of recurrent exchequer issues to recurrent net estimates at 100 per cent, while the State Department for Trade recorded the lowest at 95 per cent.

Figure 4.10 shows the exchequer issues in the GECA Sector in FY 2025/26.

**Figure 4.10: Exchequer Issues to the GECA Sector**




***Source:*** *National Treasury*

The total expenditure for the GECA Sector amounted to Kshs.62.39 billion, representing 83 per cent of the gross estimates, compared to Kshs.53.80 billion (88 per cent) recorded in the FY 2024/25. This amount comprised Kshs. 27.78 billion for the development budget, representing an absorption rate of 85 per cent, compared to 83 per cent recorded in the FY 2024/25, and Kshs.34.61 billion for recurrent expenditure, representing 82 per cent of the recurrent gross estimates, compared to 90 per cent recorded in the FY 2024/25.

Table 4.82 analyses exchequer issues and expenditures to the GECA sector in FY 2025/26.

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

| VOTE | Development (Kshs. Bn) | | | | | | Recurrent (Kshs. Bn) | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Revised Gross Estimates | Revised Net Estimates | Exchequer Issues | Expenditure | % of Exchequer to Net Estimates | % of Expenditure to Gross Estimates | Revised Gross Estimates | Revised Net Estimates | Exchequer Issues | Expenditure | % of Exchequer Net Estimates | % of Expenditure to Gross Estimates |
| State Department for Trade | 0.30 | 0.30 | 0.30 | 0.30 | 100 | 100 | 5.08 | 3.44 | 3.26 | 3.31 | 95 | 65 |
| State Department for the ASALs and Regional Development | 4.98 | 4.70 | 4.41 | 4.74 | 94 | 95 | 9.62 | 9.02 | 9.01 | 9.01 | 100 | 94 |
| State Department for Industry | 5.69 | 5.69 | 5.68 | 5.63 | 100 | 99 | 4.73 | 3.12 | 3.09 | 4.00 | 99 | 85 |
| State Department for Micro, Small and Medium Enterprises Development | 9.84 | 9.84 | 9.17 | 9.31 | 93 | 95 | 2.26 | 1.52 | 1.48 | 1.48 | 97 | 66 |
| State Department for Investment Promotion | 3.26 | 2.91 | 2.89 | 2.69 | 99 | 83 | 1.61 | 0.87 | 0.87 | 1.61 | 100 | 100 |
| State Department for the East African Community | - | - | - | - | - | - | 1.28 | 1.28 | 1.24 | 1.25 | 97 | 98 |
| State Department for Cooperatives | 3.37 | 3.37 | 3.35 | 3.06 | 99 | 91 | 5.94 | 4.73 | 4.72 | 5.84 | 100 | 98 |
| State Department for Tourism | 5.21 | - | - | 2.04 | - | 39 | 11.76 | 0.83 | 0.82 | 8.11 | 98 | 69 |
| **Total** | 32.65 | 26.82 | **25.79** | **27.78** | 96 | 85 | 42.29 | 24.82 | **24.49** | **34.61** | 99 | 82 |

**Sector Summary**

| | Revised Gross Estimates | Revised Net Estimates | Exchequer Issues | Expenditure | % of Exchequer to Net Estimates | % of Expenditure to Gross Estimates |
|---|---|---|---|---|---|---|
| Development | 32.65 | 26.82 | **25.79** | **27.78** | 96 | 85 |

| | | | | | | |
|---|---|---|---|---|---|---|
| Recurrent | 42.29 | 24.82 | **24.49** | **34.61** | 99 | 82 |
| **Total** | **74.94** | **51.64** | **50.28** | **62.39** | **97** | **83** |

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

The State Department for Trade recorded the highest absorption of the development budget at 100 per cent, while the State Department for Tourism recorded the lowest at 39 per cent which was reportedly occasioned by low funding under Appropriation-in-Aid (A-I-A). The State Department for Investment Promotion recorded the highest recurrent expenditure-to-Revised Gross Estimates at 100 per cent, while the State Department for Micro, Small and Medium Enterprises Development recorded the lowest at 66 per cent attributed most likely to non-reporting of expenditure under Appropriation-in-Aid (A-I-A).

### 4.6.3 The State Department for Trade

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

#### 4.6.3.1 Budget Performance by the State Department for Trade

The revised budget allocation to the State Department for Trade in FY 2025/26 amounted to Kshs.5.38 billion, compared to Kshs.5.58 billion allocated in FY 2024/25.

#### 4.6.3.2 State Department for Trade Programmes and Sub-Programme Performance

The revised 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 FY 2025/26.

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

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Millions) | | | Expenditure (Kshs. Millions) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Domestic Trade and Enterprise Development | Promotion of Local Content | 77.85 | - | 77.85 | 71.20 | - | 71.20 | 91 |
| | Development and Promotion of BETA Priorities Value Chains | 111.92 | - | 111.92 | 115.24 | - | 115.24 | 103 |
| | Development Promotion and Regulation of Wholesale and Retail Trade | 2,585.15 | 299.85 | 2,884.99 | 1,008.56 | 299.85 | 1,308.40 | 45 |
| Fair Trade Practices and Compliance Standards | Enforcement of Intellectual Property Rights and Trade Remedies Measures | 75.16 | - | 75.16 | 75.16 | - | 75.16 | 100 |
| | Enforcement of Legal Metrology | 97.20 | - | 97.20 | 89.41 | - | 89.41 | 92 |
| | Consumer Protection | 19.98 | - | 19.98 | 19.98 | - | 19.98 | 100 |
| International Trade Development and Promotion | Market Diversification and Access | 941.04 | - | 941.04 | 794.53 | - | 794.53 | 84 |
| | Export Trade Development, Promotion and National Branding | 770.82 | - | 770.82 | 755.82 | - | 755.82 | 98 |
| General Administration, Support Services and Planning | General Administration, Support Services and Planning | 403.90 | - | 403.90 | 376.04 | - | 376.04 | 93 |
| **TOTAL** | | **5,083.02** | **299.85** | **5,382.86** | **3,305.93** | **299.85** | **3,605.78** | **67** |

The State Department for Trade's overall programmes and sub-programmes performance was 67 per cent against the annual target of 100 per cent at the end of the FY 2025/26. The Development and Promotion of BETA Priorities Value Chains sub-programme recorded the highest absorption rate 103 per cent, while Development Promotion and Regulation of Wholesale and Retail Trade sub programme recorded the lowest absorption rate at 45 per cent) occasioned by underperformance of Appropriation-In-Aid (A-I-A) collections by Kenya National Trade Corporation.

### 4.6.3.3 Non-financial Performance by the State Department for Trade

The achievements against some State Department trade targets for the FY 2025/26 are presented in Table 4.84.

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

| Programme | Sub-Programme | Key Output | Key Performance Indicator | Annual Target(s) | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| Trade Development and Market Interventions | Enabling environment for business growth | Trade Development Bill | % finalisation of the Kenya Trade Development Bill | 50 | 100 | 50 |
| | | Improved coordination with the private sector on trade matters (Bi-annual Presidential trade round tables) | Number of engagements with the private sector | 2 | 1 | (1) |
| | Development, Promotion and Regulation of the Wholesale and Retail Trade | Warehouse Receipt System Services | Number of financial institutions' capacity built | 10 | 14 | 4 |
| | | | Number of Counties sensitised and trained on Warehouse Receipt System | 10 | 15 | 5 |
| | Development and Promotion of BETA Priority Value Chains | Exporters' capacity built on opportunities for fresh produce to meet the destination markets requirements | Number of exporters' capacity built | 70 | 50 | (20) |
| Fair Trade Practices and Compliance with Standards. | Enforcement of Trade Remedies Measures | Trade Remedies Measures implemented | Number of investigations conducted on unfair import trade practices affecting identified BETA priority value chain products. | 3 | 3 | - |
| | Enforcement of Legal Metrology | Compliance and Standards enhanced | Number of weighing and measuring equipment verified at strategic national installations. | 70 | 66 | (4) |
| | Consumer Protection | Consumer Protection enhanced | Number of traders/ manufacturers sensitised on consumer protection | 200 | 640 | 440 |
| International Trade Development and Promotion | Export Trade Development, Promotion and National Branding | Kenyan Export Products Diversified | Number of exporters trained on exporting | 200 | 358 | 158 |
| General Administration, Support Services, and Planning | General Administration, Support Services, and Planning | Asset management | % of Assets captured in the asset register | 100 | 90 | (10) |

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

Non-financial performance analysis showed that most outputs were on target in FY 2025/26. Key performance areas that recorded low output compared to the annual target included verification of weighing and measurement equipment at Strategic National Installations (66 equipment verifications conducted out of the target of 70) and Exporters capacity built on opportunities for fresh produce to meet destination markets requirement (50 exporters capacity built against the annual target of 70) which was occa-

sioned by budget constraints. According to the State Department for Trade, the target for weighing and measurement equipment was not achieved due to review of targets that were done alongside KeNHA weighbridges.

#### 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 End Date (c) | Source of Funds) (d) | Value of the Project (Kshs. Million) (e) | Funding in FY 2025/26 (Kshs. Million) (f) | Expenditure in FY 2025/26 (Kshs. Million) (g) | Cumulative Expenditure as of 30th June 2026 (Kshs. Million) (h) | Percentage (%) of Completion |
|---|---|---|---|---|---|---|---|---|
| Warehouse Receipt System Council/ Development of Warehouse Receipt System | 7th January 2020 | 30th June 2028 | GoK | 1,200.00 | 134.85 | 134.85 | 334.86 | 28 |
| Establishment of Commodities Exchange Platform (KOMEX) | 1st July 2023 | 30th June 2028 | GoK | 5,060.00 | 135.00 | 134.52 | 847.10 | 17 |
| Warehouse Refurbishment (KNTC) | 7th April 2020 | 7th March 2025 | GoK | 1,170.00 | 30.00 | 15.00 | 247.20 | 21 |
| Modernisation of standards laboratory (legal metrology project) | 1st July-2020 | 30th Jun-2026 | GoK | 900.00 | - | - | 9.45 | 1 |

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

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

### 4.6.4 The State Department for the ASALs and Regional Development

The State Department for the ASALs and Regional Development promotes Arid and Semi-Arid Lands Policy; Coordination of Planning, and Development for Arid and Semi-Arid Lands; Implementation of Special Programmes for the Development of Arid and Semi-Arid Areas; Implementation of Arid and Semi-Arid Lands Programmes; Coordinating Research for sustainable Arid and Semi-Arid Lands Resource Management, 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 Agropastoral 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 revised budget allocation to the State Department for the ASALs and Regional Development in FY 2025/26 amounts to Kshs.14.60 billion, compared to Kshs.14.85 billion allocated in FY 2024/25.

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

The revised 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 FY 2025/26.

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

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Millions) | | | Expenditure (Kshs. Millions) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Accelerated ASALs Development | ASALs Development | 92.84 | 26.66 | 119.50 | 90.17 | 26.88 | 117.05 | 98 |
| | Drought Management | 6,618.64 | 1,437.53 | 8,056.17 | 6,618.64 | 1,191.61 | 7,810.24 | 97 |
| | Peace Building and Conflict Management | 26.52 | - | 26.52 | 26.44 | - | 26.44 | 100 |
| Integrated Regional Development | Integrated Basin-Based Development | 2,614.29 | 3,511.50 | 6,125.79 | 2,011.67 | 3,478.21 | 5,489.88 | 90 |
| | General Administration, Planning and Support Services | 270.36 | - | 270.36 | 262.87 | - | 262.87 | 97 |
| TOTAL | | 9,622.66 | 4,975.69 | 14,598.35 | 9,010.24 | 4,735.75 | 13,745.99 | 94 |

***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 94 per cent in FY 2025/26, against annual target of 100 per cent.

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

Table 4.87 presents achievements against the State Department's targets for the ASALs and Regional Development in FY 2025/26.

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

| Programmes | Sub-Programmes | Key Output | Key Performance Indicator | Annual Target | Achieved as of 30 June 2026 | Variance |
|---|---|---|---|---|---|---|
| Accelerated Asals development | Drought Management | Drought contingency plans | Number of drought coordination forums held (National /County level) | 110 | 139 | 29 |
| | | Drought and food security information | Number of Drought Early Warning Bulletins produced and disseminated | 288 | 288 | - |
| | | Vulnerable and drought-affected households supported through cash transfers | Number of beneficiary households under regular programmes | 133,800 | 133,484 | (316) |
| Integrated regional development | Integrated Basin-based Development | Tana Delta Rice Irrigation Project (TDIP) Rehabilitated. | Tons of white rice produced | 3,150 | 2,600 | (550) |
| | | Npuu irrigation project implemented | No. of farmers trained and supported | 100 | 80 | (20) |
| General administration and support services | General Administration & Support Services | ICT Services | No.of automation survey reports | 1 | 1 | - |

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

During the period under review, the State Department for the ASALs and Regional Development recorded strong performance in realising its service delivery targets. However, the key activities which underperformed included Vulnerable and drought-affected households supported through cash transfers (133,484 household against a target of 133,800), and production of white rice (2,600 tonnes of white rice produced against 3,150 target). the variance in the number of households was as a result of routine clean-up of the payroll, to eliminate and review beneficiaries with unupdated details, whereas, the lower- than -expected yield of white rice was occasioned by fluctuations in the water supply during the crop maturation stage and damage caused by Quelea quelea birds' infestation during harvesting. The implementation of Npuu irrigation project did not meet its target due to lack of funds.

### 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 End Date (c) | Source of Funds) (d) | Value of the Project (Kshs. Million) (e) | Funding in FY 2025/26 (Kshs. Million) (f) | Expenditure in FY 2025/26 (Kshs. Million) (g) | Cumulative Expenditure as of 30 June 2026 (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 | 552.78 | - | 100 |
| Integrated Resilience for Sustainable Food Systems | 7/1/2020 | 6/30/2026 | GoK/Donor | 14.66 | 14.66 | 14.66 | - | 100 |
| Tana Delta Rice Irrigation Project (TDIP)-Headquarters | 01/08/2009 | 6/30/2027 | GoK | 3,901.00 | 21.00 | 21.00 | - | 1 |
| Malindi Integrated Social Health Development Programme (MISHDP)-BETA | 7/1/2019 | 6/30/2026 | Donor | 780.00 | 300.00 | 298.89 | - | 38 |
| Ewaso Ngiro Leather Factory- Headquarters | 7/1/2013 | 6/30/2026 | GoK | 1,590.00 | 20.00 | 20.00 | - | 84 |
| Sustainable Food System and Resilience Livelihood Activities. | 1/5/2021 | 6/30/2026 | GoK | 12.00 | 12.00 | 12.00 | - | 100 |
| Drought Mitigation Interventions - KVDA. | 7/1/2023 | 6/30/2026 | GoK | 360.00 | 360.00 | 360.00 | | 100 |
| Construction of Dykes in Muhoroni and Nyando constituencies, Kisumu | 7/1/2024 | 6/30/2026 | GoK | 150.00 | 100.00 | 100.00 | - | 67 |
| Drought Mitigation Interventions - TARDA. | 7/1/2023 | 6/30/2026 | GoK | 200.00 | 140.00 | 140.00 | - | 70 |
| Ewaso Ngiro North Integrated Water Drought & Food Security Dev Project | 8/1/2010 | 6/30/2029 | GoK | 5,000.00 | 100.00 | 100.00 | - | 2 |

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

The analysis indicates that Some projects like Malindi Integrated Social Health Development Programme (38 per cent complete), Ewaso Ngiro Leather Factory- Headquarters

(84 per cent complete), Construction of Dykes in Muhoroni and Nyando constituencies, Kisumu (67 per cent complete), and Drought Mitigation Interventions (70 per cent complete) scheduled for completion by June 2026 had a timeline overruns with low to moderate implementation progress. Additionally, some long-standing projects that commenced over a decade ago showed minimal progress, indicating persistent implementation challenges. The slow progress in implementing projects could be attributed to budget constraints. Further, cumulative expenditure for projects was not provided, indicating incomplete project reporting.

### 4.6.5 The State Department for Industry

The State Department for Industry promotes and facilitates domestic and Foreign Investments; Investment policy and attraction; Industrial Policy and Planning; Buy Kenya - Build Kenya Policy and Strategy; promotes standardisation in Industry and Quality Control; Kenya Property Rights Policy (Patents, Trade Marks, Service Marks, and Innovation); Promotion of Value Addition and AgroProcessing; 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 revised budget allocation to the State Department for Industry in FY 2025/26 amounts to Kshs.10.42 billion, compared to Kshs.7.59 billion allocated in FY 2024/25.

#### 4.6.5.2 State Department for Industry Programmes and Sub-Programme Performance

The revised 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 FY 2025/26.

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

| Programmes | Sub-Programmes | Revised 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 | 815.34 | - | 815.34 | 781.16 | - | 781.16 | 96 |
| Industrial Development and Development | Promotion of Industrial Development | 2,108.76 | 4,940.40 | 7,049.16 | 1,722.66 | 4,940.40 | 6,663.06 | 95 |
| | Industrial Training and Capacity Development | 491.97 | 57.25 | 549.22 | 191.27 | - | 191.27 | 35 |
| Standards, Quality Infrastructure and Research | Standards, Metrology and Conformity | 469.41 | 100.00 | 569.41 | 463.12 | 100.00 | 563.12 | 99 |
| | Business Financing and Incubation | - | 92.43 | 92.43 | - | 92.43 | 92.43 | 100 |
| | Industrial Research, Development and Innovation | 848.76 | 500.00 | 1,348.76 | 843.37 | 500.00 | 1,343.37 | 100 |
| **TOTAL** | | **4,734.24** | **5,690.08** | **10,424.32** | **4,001.58** | **5,632.83** | **9,634.41** | **92** |

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

The State Department for Industry's overall absorption of the budget was 92 per cent by the end of the FY 2025/26, against a target of 100 per cent, implying a good budget execution. However, the implementation of Industrial Training and Capacity Development sub-programmes recorded the lowest absorption rate of 35 per cent because returns for AIE (Authority to Incur Expenditure) issued to the Kenya Industrial Training Institute had not been captured as part of the expenditure for the period.

#### 4.6.5.3 Non-financial Performance by the State Department for Industry

Some of the achievements against the State Department for Industry's Key Performance Indicators in the first three months of FY 2025/26 are presented in Table 4.90.

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

| Programmes | Sub-Programmes | Key Output | Key Performance Indicator | Annual Target (s) | Achieved as of 30th June 2026 | 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 | 959 | (141) |
| | Industrial Training and Capacity Development | Industrial skills developed | Number of students trained on industrial skills | 4,700 | 4,790 | 90 |
| 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 | 31,673 | 9,517 |
| | | Industrial Property Rights Registered | Number of patents, utility models and industrial designs registered | 770 | 737 | (33) |
| | Industrial Performance and Improvement | County Aggregation and Industrial Parks (CAIPs) establishment | Number of CAIP's Established | 25 | 34 | 9 |
| | | 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*

Performance as at 30 June 2026 generally exhibited strong outcomes. Output areas that exceeded their targets in the period under review were on development of standards and certification of products (31,673 products certified out of targeted 22,156 products), Establishment of County Aggregation and Industrial Parks (CAIPs) (34 CAIPs established against 25 CAIPs target) and Training and capacity development of Industrial skills (4,790 students trained on industrial skills against a target of 4,700). The overachievement on CAIPs could be attributed to funding of nine (9) CAIPs that commenced in FY 2023/24 and FY 2024/25 and did not receive the allocation of Kshs.250 million from the National Gov-

ernment in the respective financial years. Notably, the key outputs that did not meet their target by the end of the period under review were regulation and control of the scrap metal industry, and registration of Industrial property rights due to shortage of staff in the patents division that handles utility models and industrial designs. Also some applications did not meet the formality requirements and the applicants were invited to make the amendments.

#### 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 End Date (c) | Source of Funds) (d) | Value of the Project (Kshs. Million) (e) | Funding in FY 2025/26 (Kshs. Million) (f) | Expenditure in FY 2025/26 (Kshs. Million) (g) | Cumulative Expenditure as of 30th June 2026 (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 | 500.00 | 500.00 | 5,194.79 | 56 |
| Fencing of 600 Acres of NMC Land | 1-7-23 | 30-6-28 | GoK | 300.00 | - | - | 8.00 | 3 |
| Cotton Development Subsidy and Extension Support (RIVATEX) | 1-7-2018 | 30-6-2028 | GOK | 1,187.00 | - | - | 496.89 | 42 |
| Kenya Industry and Entrepreneurship Project | 1-7-2018 | 30-6-2026 | GoK / Donor | 3,488.40 | 92.43 | 92.43 | 2,640.65 | 76 |
| Infrastructure Civil Works Development | 01-07-2016 | 30-6-2028 | GoK | 860.00 | 57.25 | - | 420.69 | 49 |
| Establishment of County Integrated Agro-Industrial Parks (CAIPs) | 1-7-23 | 30-6-28 | GoK | 22,325.00 | 4,757.40 | 4,757.40 | 8,932.88 | 40 |
| Development of Leather Industrial Park- Kenanie KLDC | 01-07-2016 | 30-6-2027 | GoK | 4,809.00 | 235.00 | 235.00 | 3,376.70 | 70 |
| Acquisition of the 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 | 100.00 | 100.00 | 200.00 | 47 |

| Project Name (a) | Project commence date (b) | Expected Project End Date (c) | Source of Funds) (d) | Value of the Project (Kshs. Million) (e) | Funding in FY 2025/26 (Kshs. Million) (f) | Expenditure in FY 2025/26 (Kshs. Million) (g) | Cumulative Expenditure as of 30th June 2026 (Kshs. Million) (h) | Percentage (%) of Completion |
|---|---|---|---|---|---|---|---|---|
| Development of Nyando Apparel and Value Addition Centres | 1-7-21 | 30-06-26 | GoK | 210.08 | - | - | 185.08 | 88 |
| Development of Lussigeti Apparel and Value Addition Centre | 1-7-23 | 30-6-2027 | GOK | 156.00 | 7.50 | - | 25.00 | 16 |

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

An analysis of the State Department for Industry's project implementation status revealed that the Development of Nyando Apparel and Value Addition Centres (88 per cent complete) and the Kenya Industry and Entrepreneurship project (76 per cent complete) have overrun their completion timelines. The Kenya Industry and Entrepreneurship project (World Bank Project) reportedly ended on 30th October 2025, and post-closure activities were being undertaken, while the Development of Nyando Apparel and Value Addition Centres project was still ongoing. Further analysis revealed that during the period under review, the Cotton Development Subsidy and Extension Support and the Development of Lussigeti Apparel and Value Addition Centre did not receive funds reportedly attributable to privatisation of the SAGA.

### 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 revised budget allocation to the State Department for Micro, Small and Medium Enterprises Development in FY 2025/26 amounted to Kshs.12.10 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 FY 2025/26.

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

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Millions) | | | Expenditure (Kshs. Millions) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Promotion and Development of MSMEs | MSMEs Development and Promotion | 896.19 | 9,396.60 | 10,292.79 | 880.40 | 8,884.44 | 9,764.84 | 95 |
| | Entrepreneurship and Business Development Services | 72.83 | 40.00 | 112.83 | 69.02 | 0.09 | 69.11 | 61 |
| Product and Market Development MSMEs | Market Linkages for MSMEs | 20.23 | - | 20.23 | 13.55 | - | 13.55 | 67 |
| | Value Addition, Innovation and Incubation for MSMEs | 633.45 | 55.00 | 688.45 | 102.99 | 104.43 | 207.41 | 30 |
| Digitization and Financial Inclusion for MSMEs | Financial Inclusion | 209.00 | 300.00 | 509.00 | 9.00 | 300.00 | 309.00 | 61 |
| | Youth Employment Services | 126.63 | - | 126.63 | 126.63 | - | 126.63 | 100 |
| | Youth, Women and PWDs Empowerment | - | 50.00 | 50.00 | - | 25.00 | 25.00 | 50 |
| General Administration, Planning and Support Services | General Administration, Planning and Support Services | 298.67 | - | 298.67 | 280.90 | - | 280.90 | 94 |
| **Total** | | **2,257.00** | **9,841.60** | **12,098.60** | **1,482.48** | **9,313.95** | **10,796.44** | **89** |

***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 89 per cent by the end of the FY 2025/26. The Youth Employment Services sub-programme recorded the highest absorption rate of 100 per cent. However, the implementation of two sub programmes; namely Value Addition, Innovation and Incubation for MSMEs (30 per cent) and Youth, Women and PWDs Empowerment (50 per cent) lagged behind the period's target which was occasioned by budget constraints and slow procurement process in the EGP system.

### 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 FY 2025/26.

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

| Programmes | Sub-Programmes | Key Output | Key Performance Indicator | Annual Target(s) | Achieved as of 30th June, 2026 | Variance |
|---|---|---|---|---|---|---|
| Development, Promotion and Regulation of Micro, Small and Medium Enterprises | Micro, Small and Medium Enterprises Development and Promotion | MSMEs Facilitation to Market Access Increased | Number of MSMEs facilitated to access markets | 1,700 | 2,858 | 1158 |
| | | National Youth Towards Advancement (NYOTA) Project | No. of Youth MSEs benefiting from Business Development Services/ mentorship | 54,000 | 124,520 | 70,520 |
| | | | No. of Youth MSEs undertaking Entrepreneurship Aptitude Test (EAT) | 54,000 | 491,619 | 437,619 |
| | | | No. of youth MSEs awarded start-up capital and grants | 54,000 | 91,251 | 37,251 |
| Product and market development for MSMEs | Value addition, Innovation and Incubation for MSMEs | Industrial Credit Provided | Amount of credit disbursed. (Kshs. Billion) | 1.2 | 1.22 | 0.02 |
| | | Entrepreneurship skills enhanced | Number of new MSMEs trained on business skills. | 90,000 | 97,972 | 7,972 |
| Digitization and Financial Inclusion for MSMEs | Financial Inclusion | Cumulative Credit disbursed | Cumulative No. of persons accessing credit (Millions) | 26.5 | 23.39 | (3.11) |
| | Youth, Women and PWDs Empowerment | Economic empowerment of Youth, Women and PWDs enhanced | Amount disbursed to Youth, Women and PWDs Groups (Kshs. Million) | 600.00 | 301.00 | (299.00) |
| General Administration, Planning and Support Services | General Administration, Planning and Support Services | Monitoring and Evaluation undertaken | Number of quarterly M &E annual reports | 4 | 4 | - |

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

Analysis of non-financial performance revealed good progress in realising the set targets. The key performance areas that recorded the most remarkable performance were on the enhancement of entrepreneurial skills, Facilitation of Micro, Small and Medium Enterprise in accessing market and the National Youth Opportunity Towards Advancement (NYOTA) Project. Notably, 124,520 youths benefited from business development services/mentorship and were sensitized on importance of formalization,

91,251 youths awarded start-up capital and grants under the NYOTA project out of the annual target of 54,000 youths, while 97,972 new SMEs were trained in entrepreneurship skills compared to a target of 90,000 SMEs. The over achievement by MSMEs accessing market was occasioned by enhancement and mobilization of Micro, Small and Medium Enterprises and Kenya hosting East African community trade fair.

### *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 Project End Date | Source of Funds (GoK/ Donor/ Foreign Borrowings/ Commercial Borrowings) | Estimated Value of the Project (Kshs. Million) | Total Funding in FY 2025/26 (Kshs. Millions) | Expenditure in FY 2025/26 (Kshs. Millions) | Cumulative Expenditure as of 30th June 2026 (Kshs. Millions) | Percentage of completion (%) |
|---|---|---|---|---|---|---|---|---|
| Uwezo Fund | 2013/2014 | Continuous | GoK | 11,000.00 | 50.00 | 25.00 | 6,984.00 | 663 |
| Equipping and Operationalization of Cold Storage Facilities | 2/1/2020 | 30/6/2028 | GoK | 222.00 | 40.00 | 40.00 | 115.00 | 452 |
| Construction and Equipping Centres of Excellence | 1/1/2025 | 6/30/2028 | GoK | 330.00 | 25.00 | 25.00 | 100.00 | 30 |
| National Youth Opportunities Towards Advancement (NYOTA | 21/6/2024 | 12/31/2028 | Donor | 11,010.00 | 8,624.82 | 8,266.15 | 8,266.15 | 75 |
| Kenya Jobs Economic Transformation | 9/7/2024 | 12/31/2028 | Donor | 11,050.00 | 548.00 | 444.50 | 631.99 | 6 |
| Construction / Refurbishment Constituency Industrial Development | 7/1/2016 | 30/6/2028 | GoK | 2,000.00 | 108.78 | 108.78 | 1,887.68 | 94 |
| Center for Entrepreneurship | 7/1/2023 | 6/30/2027 | GOK and Donor | 3,171.70 | 50.00 | 49.43 | 81.93 | 3 |
| KIBT Parklands Building Partitioning | 1/3/2009 | 30/6/2026 | GoK | 495.00 | 40.00 | 0.89 | 414.39 | 84 |
| Financial Inclusion Fund | 1/11/2022 | Continuous | GoK | 50,000.00 | 300.00 | 300.00 | 13,325.00 | 27 |

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

Notably, the Uwezo Fund project (63 per cent complete), the Kenya Jobs Economic Transformation (6 per cent complete), and the Centre for Entrepreneurship (3 per cent complete) have experienced delays

in implementation, thereby risking a timeline overrun. The low completion rates were occasioned by delayed payments due to the validation process for the legal framework for the Co-Investment Model that was ongoing in collaboration with the World Bank and other relevant stakeholders for the Kenya Jobs Economic Transformation project, and an incomplete implementation framework between the donor and the State department in relation to the Center for Entrepreneurship Project.

### 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 revised budget allocation to the State Department for Investment Promotion in FY 2025/26 amounted to Kshs. 4.87 billion, compared to Kshs.2.81 billion allocated in FY 2024/25.

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

The revised 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 FY 2025/26.

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

| Programmes | Sub-Programmes | Revised 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 | 2,911.03 | 3,931.79 | 1,020.77 | 2,694.95 | 3,715.72 | 95 |
| | Investments Profiling and Development | 372.29 | 350.00 | 722.29 | 372.29 | - | 372.29 | 52 |
| | General Administration, Planning and Support Services | 219.05 | - | 219.05 | 217.48 | - | 217.48 | 99 |
| **Total** | | **1,612.11** | **3,261.03** | **4,873.14** | **1,610.55** | **2,694.95** | **4,305.49** | **88** |

***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 100 per cent target by the end of the FY 2025/26. Notably, spending on Investment profiling and Development sub-programme recorded the lowest absorption rate at 52 per cent. This is because development allocation of Kshs 350 million was wrongly classified under the

Investment Profiling and Development sub programme instead of Business Environment and Investments Promotion sub programme in Supplementary Estimates I.

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

The achievements against the State Department for Investment Promotion's Key Performance Indicators in FY 2025/26 are presented in Table 4.96.

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

| Programme | Sub-Programmes | Key Output | Key Performance Indicator | Annual Target(s) | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| Investment Development and Promotion | Business Environment and Investment Promotion | Export Processing Zone (EPZ) Gazetted Zones | No. of Newly gazetted zones | 8 | 12 | 4 |
| | | EPZ Investments, exports and local purchases | Value of Exports (Kshs. billion)de z | 136.40 | 141.94 | 5.54 |
| | Investment Profiling and Development | Investments attracted and employment opportunities generated. | Value of investments attracted (in kshs. Billion) | 130.00 | 258.45 | 128.45 |
| | | One Stop Centre (OSC) operationalised | % of completion rate | 38 | 38 | - |
| | General Administration, Planning and Support Services | Monitoring and evaluation conducted | No. of monitoring reports | 4 | 2 | (2) |

***Source**: The State Department for Investment Promotion*

During the period under review, the service delivery under the Investment Development and Promotion programme demonstrated a steady progress in budget execution where key outputs like Export Processing Zone (EPZ) Gazetted Zones, EPZ Investments, exports and local purchases, and Investments attracted and employment opportunities generated, exceeded their annual targets. The surpassing of the annual targets was necessitated by continued efforts in expanding EPZ infrastructure and creating a conducive environment for investment attraction and industrial development, and Increased production and export activities among existing enterprises and contributions from newly onboarded investors.

### 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 End Date (c) | Source of Funds) (d) | Value of the Project (Kshs. Million) (e) | Funding in FY 2025/26 (Kshs. Million) (f) | Expenditure in FY 2025/26 (Kshs. Million) (g) | Cumulative Expenditure as of 30 June 2026 (Kshs. Million) (h) | Percentage (%) of Completion |
|---|---|---|---|---|---|---|---|---|
| Construction of Investors' Sheds EPZA | 1-7-2022 | 30-06-26 | GoK | 12,900 | 600.00 | 182 82 | 697.85 | 5 |

| Project Name (a) | Project commence date (b) | Expected Project End Date (c) | Source of Funds) (d) | Value of the Project (Kshs. Million) (e) | Funding in FY 2025/26 (Kshs. Million) (f) | Expenditure in FY 2025/26 (Kshs. Million) (g) | Cumulative Expenditure as of 30 June 2026 (Kshs. Million) (h) | Percentage (%) of Completion |
|---|---|---|---|---|---|---|---|---|
| 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 | 5000.00 | 175.00 | 203.71 | 468.73 | 9 |
| Development of Flagship Export Processing Zones Hub, ICDC, Eldoret | 1-7-23 | 30-06-27 | GoK | 5000.00 | 175.00 | 65.72 | 377.86 | 8 |
| Development of Flagship Export Processing Zones Hub, Delmonte (Murang'a) | 1-7-23 | 30-06-27 | GoK | 5000.00 | 175.00 | 143.39 | 380.67 | 8 |
| Development of Flagship Export Processing Zones Hub, Nasewa, Busia | 1-7-23 | 30-06-27 | GoK | 5000.00 | 175.00 | 93.0 | 409.97 | 8 |
| Development of Industrial Park | 1-7-19 | 30-6-30 | GoK | 8,938.00 | 504.00 | 56.19 | 872.73 | 10 |
| 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 | 8,450.00 | 1,100.00 | 884.27 | 1026.09 | 12 |

***Source:*** *The State Department for Investment Promotion*

The project implementation status by the state department indicated that three projects were not funded as at the end of the FY 2025/26; namely, the central repository & complaint handling single window KENINVEST, development of Athi River Textile Hub EPZ and Establishment of a one-stop shop centre for investment and office part KENINVEST. Further analysis revealed that the slow implementation of projects was due to budget constraints, delays in resolving the land compensation disputes by the National Land Commission, and low Expenditures for development activities, thereby resulting to a timeline overrun.

### 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 revised budget allocation to the State Department for the East African Community in FY 2025/26 amounted to Kshs.1.28 billion, compared to Kshs. 0.84 billion allocated in FY 2024/2025.

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

The revised 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 FY 2025/26.

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

| Programmes | Sub-Programmes | Revised 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 | 14.74 | - | 14.74 | 90 |
| | East African Common Market | 1,150.85 | - | 1,150.85 | 1,127.39 | - | 1,127.39 | 98 |
| | EAC Monetary Union | 23.23 | - | 23.23 | 22.19 | - | 22.19 | 96 |
| | Management of Northern Corridor Integration | 32.40 | - | 32.40 | 30.61 | - | 30.61 | 94 |
| | General Administration, Planning and Support Services | 58.29 | - | 58.29 | 55.25 | - | 55.25 | 95 |
| **Total** | | **1,281.24** | **-** | **1,281.24** | **1,250.18** | **-** | **1,250.18** | **98** |

***Source:*** *The State Department for the East African Community*

Programmes and sub-programmes analysis revealed that budget absorption by the State Department for the East African Community was 98 per cent by the end of FY 2025/26 indicating almost full utilisation of the allocated budget during the period under review for both the recurrent and development expenditures.

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

The achievements against the State Department's Key Performance Indicators for the East African Community in FY 2025/26 are presented in Table 4.99.

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

| Programme | Sub-Programme | Key Output | Key Performance Indicator | Annual Target (s) | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| East African Affairs and Regional Integration | East African Customs Union | The East African Community developed guidelines to harmonise digital taxation. | % level of completion. | 30 | 25 | (5) |
| | East African Common (EAC) Markets | Bilateral negotiations with Tanzania, DRC, Uganda, and Rwanda, with a view to increasing access to Kenya's exports conducted. | Number of bilateral negotiations. | 4 | 3 | (1) |
| | EAC Monetary Union | Domestic taxes within the EAC harmonised | % level of completion. | 50 | 40 | (10) |
| | Management of Northern Corridor Integration | Convening and hosting five regional meetings for the chair clusters coordinated | Number of M&E reports. | 5 | 1 | (4) |
| | General Administration, Planning and Support Services | Planning M&E services | Annual Work Plans | 1 | 1 | - |
| | | Financial services | Number of budget implementation reports. | 4 | 4 | - |

***Source:*** *The State Department for the East African Community*

The non-financial performance indicated most of the key activities within the sub- programmes did not realise their targets, for example, under East African Common Market sub programmes, only three bilateral negotiations were conducted against the targeted 4 negotiations, while 40 per cent of the Domestic taxes within the EAC were harmonised against 50 per cent completion target within EAC Monetary Union sub-programme by the end of the FY 2025/26. The under-achievement of development of East African Community guidelines to harmonise digital taxation under East African customs union sub programmed was attributed to budget constraints.

### 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 revised budget allocation to the State Department for Cooperatives in FY 2025/26 amounted to Kshs. 9.32 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 revised 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 FY 2025/26.

**Table 4.100: The State Department for Cooperatives Programme Performance**

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Millions) | | | Expenditure (Kshs. Millions) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Cooperative Development and Management | Governance and Accountability | 87.40 | - | 87.40 | 80.42 | - | 80.42 | 92 |
| | Cooperative Advisory Services | 3,457.78 | 477.00 | 3,934.78 | 3,432.24 | 172.24 | 3,604.48 | 92 |
| | Marketing, Value Addition and Research | 29.25 | 394.38 | 423.63 | 26.67 | 387.58 | 414.25 | 98 |
| | General Administration, Planning and Support Services | 2,369.69 | - | 2,369.69 | - | 2,500.00 | 2,500.00 | 105 |
| | Cooperative Development and Investments | - | 2,500.00 | 2,500.00 | 2,296.69 | - | 2,296.69 | 92 |
| Total | | 5,944.11 | 3,371.38 | 9,315.49 | 5,836.02 | 3,059.82 | 8,895.84 | 95 |

***Source**: The State Department for Cooperatives*

Analysis of overall budget performance by the State Department for Cooperatives recorded 95 per cent during the FY 2025/26, reflecting high utilisation of allocated funds across sub- programmes.

### 4.6.9.3 Non-financial Performance by the State Department for Cooperatives

The achievements against the State Department for Cooperatives' Key Performance Indicators for the first half of FY 2025/26 are presented in Table 4.101.

**Table 4.101: Non-Financial Performance by the State Department for Cooperatives**

| Programme | Sub-Programme | Key Output | Key Performance Indicator | Annual Target(s) | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| Cooperative Development and Management | Governance and Accountability | Amount in Kshs. (Billion) | Regulated SACCOs' Deposits/ Savings mobilised | 781 | 877.42 | 96.42 |
| | Co-operatives Advisory Services | Dairy Farmer Cooperatives registered | Number of cooperatives | 10 | 29 | 19 |
| | Marketing, Value Addition & Research | Savings/ Deposits Mobilised by Cooperatives | Savings/deposits (Kshs. Bn) mobilised | 1,166 | 1,324.9 | 158.9 |
| | Co-Operative Management and Investment | Enhanced Production Capacity at NKCC | Litres of Milk Processed per day ('000) | 925 | 875 | (50) |

| Programme | Sub-Programme | Key Output | Key Performance Indicator | Annual Target(s) | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| | General Administration, Planning & Support Services | Staff Performance appraisal system implemented | % of staff under SPAS | 100 | 100 | - |

***Source**: The State Department for Cooperatives*

Non-financial performance analysis revealed that service levels, in most cases, exceeded or met targets during the FY 2025/26.The State department indicated that the over achievement in marketing,value addition & research sub programme was occasioned by increased sensitization on importance of savings.

#### 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 End Date (c) | Source of Funds) (d) | Value of the Project (Kshs. Million) (e) | Funding in FY 2025/26 (Kshs. Million) (f) | Expenditure in FY 2025/26 (Kshs. Million) (g) | Cumulative Expenditure as of 30th June 2026 (Kshs. Million) (h) | Percentage (%) of Completion |
|---|---|---|---|---|---|---|---|---|
| Co-operative Management Information System | 2016/2017 | 2026/27 | GOK | 360.00 | 127.00 | 113.00 | 239.00 | 66 |
| PAVI Cotton farmers cooperative society (BETA) | 2024/25 | 2026/27 | GOK | 320.00 | 100.00 | 100.00 | 182.00 | 57 |
| Construction of Milk factory-Narok (BETA) | 2024/25 | 2026/27 | GOK | 700.00 | - | - | - | - |
| Coffee Industry Revitalisation | 2019/20 | 2028/29 | GOK | 7,767.00 | 274.00 | 269.00 | 1,383.00 | 18 |
| Modernisation of coffee factories | 2019/20 | 2028/29 | GOK | 7,767.00 | 100.00 | - | - | - |
| Upgrading of Runyenjes Milk Factory | 2025/26 | 2028/29 | GOK | 500.00 | 100.00 | 100.00 | 100.00 | 20 |
| Modernisation of New KPCU Warehouses | 2023/24 | 2027/28 | GOK | 2,043.00 | 350.00 | 350.00 | 529.00 | 26 |

***Source**: The National Treasury and State Department for Cooperatives*

An analysis of the project's implementation status by the State Department for Cooperatives revealed that no expenditure was incurred on Modernisation of Coffee Factories (nil per cent) project despite being funded in FY 2025/26, while Construction of Milk Factory-Narok (nil per cent), was not funded, this was attributable to EGP challenges and budget constraints.

### 4.6.10 The State Department for Tourism

The State Department for Tourism's mandate includes: Developing Tourism Policy and Standards; developing and promoting tourism; training in Tourism Services; Tourism Finance; Tourism Research and Monitoring; protecting and regulating tourism; and Positioning and marketing Kenya to local and international Tourists. The mandate is carried out by the State Department for Tourism and its agencies, the Tourism Regulatory Authority (TRA), Tourism Research Institute (TRI), Kenya Tourism Board (KTB), Kenya Utalii College (KUC), Tourism Fund (TF), Tourism Promotion Fund, and Kenyatta International Convention Centre (KICC).

#### 4.6.10.1 Budget Performance by the State Department for Tourism

The revised budget allocation to the State Department for Tourism in FY 2025/26 amounts to Kshs.16.97 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 revised 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 FY 2025/26.

**Table 4.103: The State Department for Tourism Programme and Sub-Programme Performance**

| Programmes | Sub-Programmes | Revised 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 | 355.74 | - | 355.74 | 88 |
| | Tourism Promotion | 666.35 | 584.00 | 1,250.35 | 666.35 | - | 666.35 | 53 |
| Tourism Product Development and Diversification | Niche Tourism Product Development and Diversification | 1,723.70 | 4,206.00 | 5,929.70 | 1,719.04 | 2,038.81 | 3,757.85 | 63 |
| | Tourism Infrastructure Development | 8,193.00 | 200.00 | 8,393.00 | 4,690.07 | - | 4,690.07 | 56 |
| | Tourism Training and Capacity Building | 505.90 | 180.00 | 685.90 | 423.40 | - | 423.40 | 62 |
| General Administration, Planning and Support Services | General Administration, Planning and Support Services | 266.63 | 40.00 | 306.63 | 258.10 | - | 258.10 | 84 |
| TOTAL | | 11,758.47 | 5,210.00 | 16,968.47 | 8,112.69 | 2,038.81 | 10,151.49 | 60 |

***Source**: The State Department for Tourism*

The State Department for Tourism recorded an overall absorption rate of 60 per cent in FY 2025/26, against the period's target of 100 per cent. This was due to low budget absorption under the Tourism Promotion (53 per cent), Niche Tourism Product Development and Diversification sub-programme (63 per cent), the Tourism Infrastructure Development sub-programme (56 per cent) and Tourism Training and Capacity Building (62 per cent) resulting from low disbursement from Tourism Fund .

### 4.6.10.3 Non-financial Performance by the State Department for Tourism

The achievements against the State Department for Tourism's Key Performance Indicators in FY 2025/26 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) | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| Tourism Promotion and Marketing | Destination Marketing | International Arrivals | To realise 2.8 million arrivals | 2,800,000 | 2,792,444 | (7,556) |
| | Tourism Promotion | Quarterly Tourism Performance Reports | Number of Reports | 3 | 3 | - |
| Tourism Product Development and Diversification | Tourism Development and Diversification. | Cultural Preservation Services | Number of traditional dances rechoreographed | 16 | 4 | (12) |
| | Tourism Infrastructure Development | Tourism Fund | Amount of grants disbursed to Kenya Tourism Board (Kshs. million) | 757.18 | 757.18 | - |
| | Tourism Training and Capacity Building | Hospitality Services -Kenya Utalii College (KUC) | Number of graduates (short courses) | 1,200 | 918 | (282) |
| General Administration, Planning and Support Services | General Administration, Planning and Support Services | Planning, Monitoring, and Evaluation Services | Number of Monitoring and Evaluation reports | 4 | 4 | - |
| | | Financial Services | Number of budget implementation reports | 4 | 4 | - |

***Source**: The State Department for Tourism*

The Analysis for programmes and sub- programmes indicates that Service delivery was on target, except for a dip in the number of Hospitality graduates from Utalii College (918 out of the target of 1,200) and the number of traditional dances rechoreographed (4 out of the target of 16), which could be attributed to competition from many private hospitality training centres and closure of Bomas International Convention Centre.

### 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 End Date (c) | Source of Funds) (d) | Value of the Project (Kshs. Million) (e) | Funding in FY 2025/26 (Kshs. Million) (f) | Expenditure in FY 2025/26 (Kshs. Million) (g) | Cumulative Expenditure as of 30th June 2026 (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 |

| Project Name (a) | Project commence date (b) | Expected Project End Date (c) | Source of Funds) (d) | Value of the Project (Kshs. Million) (e) | Funding in FY 2025/26 (Kshs. Million) (f) | Expenditure in FY 2025/26 (Kshs. Million) (g) | Cumulative Expenditure as of 30th June 2026 (Kshs. Million) (h) | Percentage (%) of Completion |
|---|---|---|---|---|---|---|---|---|
| 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 |
| National classification and star rating of Tourism Establishing | 01-Apr-2025 | 30th June 2027 | GoK | 750.00 | 25.00 | 104.70 | 104.70 | 14 |
| Individual training kitchen - construction | 16 Jul 2023 | One year | GoK | 297.72 | - | 66.46 | 180.24 | 100 |
| Ronald Ngala Utalii College project | 20 Jul 2023 | 31st October 2026 | GoK | 9358.77 | 622.30 | 622.30 | 15,045.68 | 88 |
| Modernisation and Refurbishment of KICC | 1st July 2012 | 30th June 2026 | GoK | 4,821.26 | 3,972.52 | - | 3,578.59 | 74 |

***Source**: The State Department for Tourism*

During the financial period under review, Project implementation status by the State Department for Tourism revealed that Modernisation and Refurbishment of the KICC project (74 per cent complete) overstretched its timeline, scheduled for completion date on 30th June 2026.Projects like Sustaining New Markets & Siting Booths in Tourism Targets Markets (45 per cent complete), National Tourism Digital Service Platform (14 per cent complete ), Tourism Policy and Legislative Reforms (13 per cent), Establishment of National Tourism Amenities(1 per cent complete), and Open Space Office Modelling and Security System (70 per cent complete) did not record any expenditure by the end of FY 2025/26.

## 4.7. Governance, Justice, Law and Order (GJLO) Sector

### 4.7.1 Introduction

The Governance, Justice, Law and Order (GJLO) Sector consists of seventeen MDAs, which include the State Department for Correctional Services; the State Department for Immigration and Citizen Services; the National Police Service; the State Department for Internal Security and National Administration; the

State Law Office; the Judiciary; the Ethics and Anti-Corruption Commission (EACC); the Office of the Director of Public Prosecutions (ODPP); the Office of the Registrar of Political Parties (ORPP); the Witness Protection Agency (WPA); the Kenya National Commission on Human Rights (KNHCR); the Independent Electoral and Boundaries Commission (IEBC); the Judicial Service Commission (JSC); the National Police Service Commission (NPSC); the National Gender and Equality Commission (NGEC); the Independent Policing Oversight Authority (IPOA) and the State Department for Justice, Human Rights and Constitutional Affairs, as well as SAGAs and tribunals each with specific functions and mandates.

The Sector creates a conducive environment for the country's economic, social, and political development, which is necessary for fulfilling the objectives of Kenya Vision 2030. It comprises institutions with linkages to peace- and security-building, interpretation of the law, correctional services, immigration and population management, legal advisory services to government agencies, representation of the national government in civil proceedings and matters before foreign courts and tribunals, and dispensation of justice. Further, the Sector promotes good governance and integrity and spearheads the fight against corruption. It is focused on strengthening the rule of law, democracy, and human rights through various functions such as public prosecutions, registration and regulation of political parties, protection of witnesses, protection and promotion of human rights, delimitation of electoral boundaries and management of the electoral process, promotion of gender equality, and the inclusion of marginalised groups and communities.

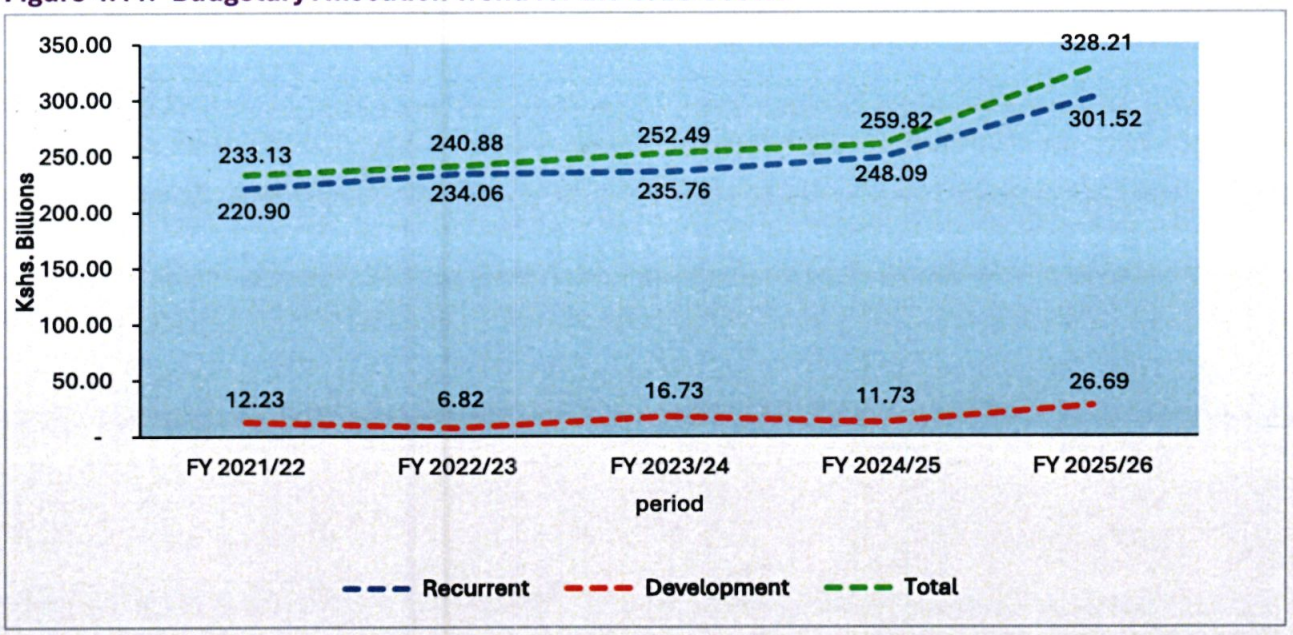
This Sector is also responsible for developing and implementing citizenship and refugee management and immigration services, regulating the gaming industry, providing population management, eradicating drugs and substance abuse, conducting crime research, printing government documents, and overseeing policing.

### 4.7.2 Budget Performance for GJLO Sector

The revised budget allocation to GJLO in FY 2025/26 amounted to Kshs.283.04 billion, revised to Kshs. 326.42 billion in Supplementary Estimates I and Kshs. 328.21 billion in Supplementary Estimates II compared to Kshs.259.82 billion allocated in FY 2024/25. This amount represents 6 per cent of the gross national budget of Kshs.5.27 trillion and 11 per cent of the MDAs' budget of Kshs. 2.93 trillion. The allocation included Kshs.26.69 billion (8 per cent) for development activities and Kshs.301.52 billion (92 per cent) for recurrent expenditure. The State Department for National Police Service received the highest budgetary allocation of Kshs.136.21 billion (42 per cent of the Sector's budget), while the Kenya National Commission on Human Rights had the lowest budgetary allocation of Kshs.521.33 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 safety and security in the Country by maintaining law and order, protecting life and property, including offering 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**

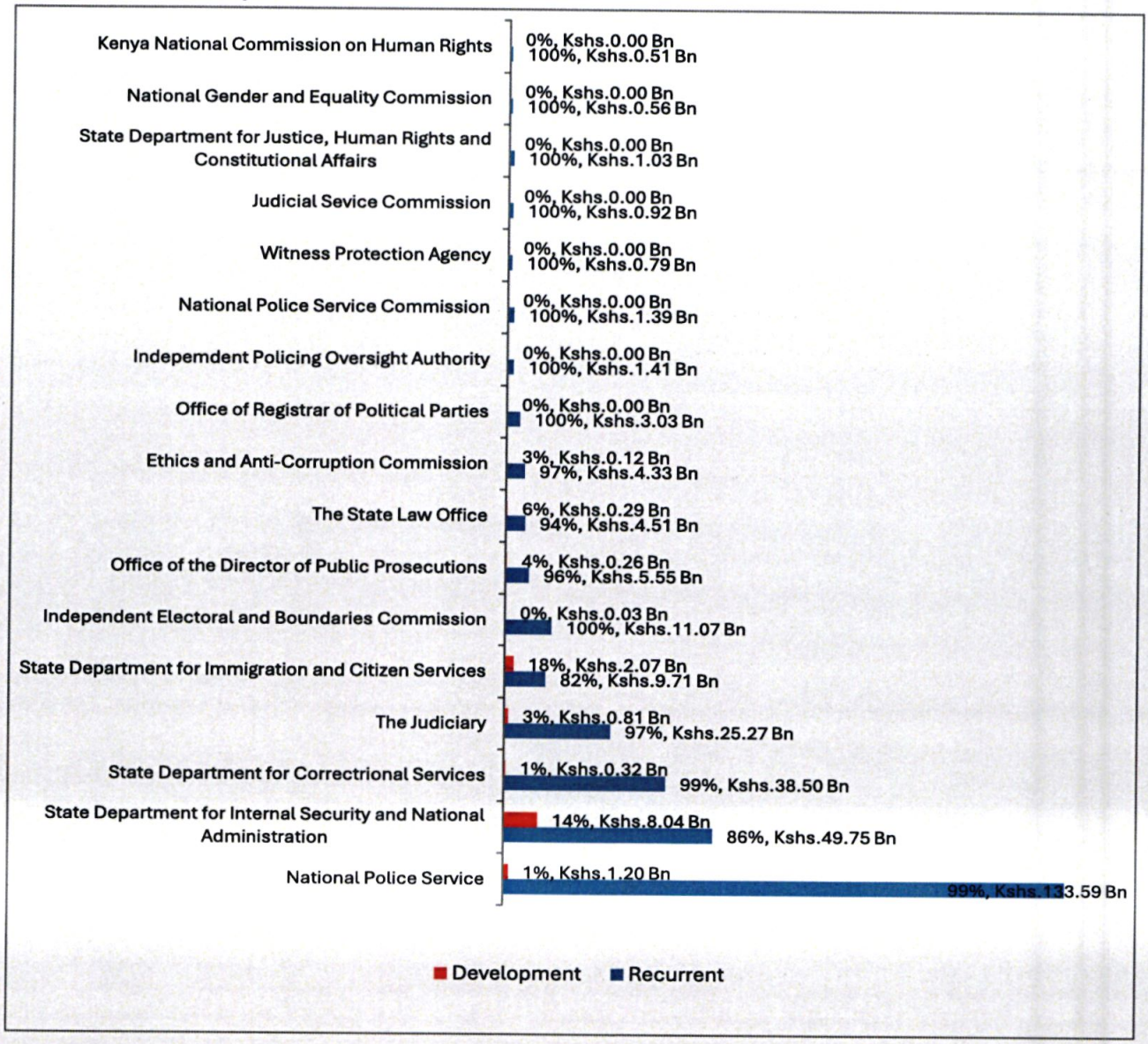



***Source:*** *National Treasury*

The total exchequer issues to the GJLO Sector amounted to Kshs.305.05 billion, representing 99 per cent of the Sector's net estimates. This amount comprised Kshs.13.14 billion for development expenditure, representing 96 per cent of development net estimates, and Kshs.291.91 billion for recurrent activities, representing 99 per cent of recurrent net estimates.

In FY 2025/26, the State Department for Internal Security and National Administration and the Independent Electoral Commission received the highest proportion of development exchequer issues as a percentage of development net estimates, at 100 per cent. Conversely, the Ethics and anti-Corruption Commission received the lowest exchequer issues for development expenditure at 68 per cent. The State Department for Internal Security and National Administration, State Law Office, the Judiciary Fund, Ethics and anti-Corruption Commission, National Gender and Equality Commission, Office of the Registrar of Political Parties and Independent Oversight Authority recorded the highest proportion of recurrent exchequer issues to recurrent net estimates of 100 per cent. This was occasioned by the full exchequer release of their approved recurrent budgets to facilitate the payment of personnel emoluments and meet essential operational requirements in the execution of their constitutional and statutory mandates.

**Figure 4.12: Exchequer Issues to the GJLO Sector**




***Source:*** *National Treasury*

The total expenditure for the GJLO Sector amounted to Kshs.322.25 billion, representing 98 per cent of the Gross Estimates, compared to Kshs. 258.45 billion (99 per cent) recorded in the FY 2024/25. This amount comprised Kshs.25.17 billion for the development budget, representing 94 per cent of the revised gross estimate, compared to 99 per cent recorded in FY 2024/25, and Kshs297.08 billion for recurrent expenditure, representing 99 per cent of the revised gross estimates, compared to 75 per cent recorded in the FY 2024/25. Table 4.106 shows the GJLO sector analysis of exchequer issues and expenditure in FY 2025/26.

**Table 4.106: GJLO Sector-Analysis of Exchequer Issues and Expenditure**

| VOTE | Development (Kshs. Bn) | | | | | | Recurrent (Kshs. Bn) | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Revised Gross Estimates | Revised Net Estimates | Exchequer Issues | Expenditure | % of Exchequer to Revised Net Estimates | % of Expenditure to Revised Gross Estimates | Revised Gross Estimates | Revised Net Estimates | Exchequer Issues | Expenditure | % of Exchequer to Net Estimates | % of Expenditure to Gross Estimates |
| State Department for Correctional Services | 0.33 | 0.33 | 0.32 | 0.32 | 97 | 97 | 38.74 | 38.73 | 38.50 | 38.51 | 99 | 99 |
| State Department for Immigration and Citizen Services | 14.30 | 2.37 | 2.07 | 13.78 | 87 | 96 | 14.96 | 9.83 | 9.71 | 14.32 | 99 | 96 |
| National Police Service | 1.71 | 1.21 | 1.20 | 1.67 | 99 | 98 | 134.49 | 134.43 | 133.59 | 134.38 | 99 | 100 |
| State Department for Internal Security and National Administration | 8.04 | 8.04 | 8.04 | 8.03 | 100 | 100 | 49.88 | 49.75 | 49.75 | 48.40 | 100 | 97 |
| The State Law Office | 0.30 | 0.30 | 0.29 | 0.30 | 96 | 100 | 5.12 | 4.51 | 4.51 | 5.29 | 100 | 103 |
| State Department for Justice, Human & Constitutional Affairs | - | - | - | - | - | - | 1.06 | 1.06 | 1.03 | 1.04 | 97 | 97 |
| The Judiciary | 1.51 | 0.97 | 0.81 | 0.65 | 84 | 43 | 25.64 | 25.27 | 25.27 | 25.32 | 100 | 99 |
| Ethics and Anti-Corruption Commission | 0.18 | 0.18 | 0.12 | 0.12 | 68 | 68 | 4.36 | 4.34 | 4.33 | 4.31 | 100 | 99 |
| Office of the Director of Public Prosecutions | 0.29 | 0.29 | 0.26 | 0.27 | 92 | 94 | 5.56 | 5.55 | 5.55 | 5.56 | 100 | 100 |

| VOTE | Development (Kshs. Bn) | | | | | | Recurrent (Kshs. Bn) | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Revised Gross Estimates | Revised Net Estimates | Exchequer Issues | Expenditure | % of Exchequer to Revised Net Estimates | % of Expenditure to Revised Gross Estimates | Revised Gross Estimates | Revised Net Estimates | Exchequer Issues | Expenditure | % of Exchequer to Net Estimates | % of Expenditure to Gross Estimates |
| Office of the Registrar of Political Parties | - | - | - | - | - | - | 3.06 | 3.06 | 3.03 | 3.03 | 99 | 99 |
| Witness Protection Agency | - | - | - | - | - | - | 0.79 | 0.79 | 0.79 | 0.78 | 99 | 98 |
| Kenya National Commission on Human Rights | - | - | - | - | - | - | 0.52 | 0.52 | 0.51 | 0.50 | 97 | 96 |
| Independent Electoral and Boundaries Commission | 0.03 | 0.03 | 0.03 | 0.03 | 100 | 100 | 12.98 | 12.98 | 11.07 | 11.34 | 85 | 87 |
| Judicial Service Commission | - | - | - | - | - | - | 0.94 | 0.93 | 0.92 | 0.92 | 99 | 98 |
| National Police Service Commission | - | - | - | - | - | - | 1.46 | 1.46 | 1.39 | 1.40 | 95 | 96 |
| National Gender and Equality Commission | - | - | - | - | - | - | 0.56 | 0.56 | 0.56 | 0.56 | 100 | 100 |
| Independent Policing Oversight Authority | - | - | - | - | - | - | 1.41 | 1.41 | 1.41 | 1.41 | 100 | 100 |
| **Total** | **26.69** | **13.71** | **13.14** | **25.17** | **96** | **94** | **301.52** | **295.17** | **291.91** | **297.04** | **99** | **99** |

**Sector Summary**

| | Revised Gross Estimates | Revised Net Estimates | Exchequer Issues | Expenditure | % of Exchequer to Net Estimates | % of Expenditure to Gross Estimates |
|---|---|---|---|---|---|---|
| Development | **26.69** | **13.71** | **13.14** | **25.17** | **96** | **94** |
| Recurrent | **301.52** | **295.17** | **291.91** | **297.04** | **99** | **99** |

| VOTE | Development (Kshs. Bn) | | | | | | Recurrent (Kshs. Bn) | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Revised Gross Estimates | Revised Net Estimates | Exchequer Issues | Expenditure | % of Exchequer to Revised Net Estimates | % of Expenditure to Revised Gross Estimates | Revised Gross Estimates | Revised Net Estimates | Exchequer Issues | Expenditure | % of Exchequer to Net Estimates | % of Expenditure to Gross Estimates |
| Total | 328.21 | | | 308.88 | | 305.05 | 322.21 | | 99 | | 98 | |

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

The State Department for Internal Security and National Administration, State Law Office and Independent Electoral and Boundaries Commission recorded the highest absorption of the development budget at 100 per cent, attributed to timely utilization of exchequer releases. In comparison, the Judiciary recorded the least absorption of development budget at 43 per cent. The State Law Office recorded the highest recurrent expenditure as a percentage of Revised Gross Estimates at 103 per cent, while the Independent Electoral and Boundaries Commission recorded the lowest at 87 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, as well as for 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 revised budget allocation to the State Department for Correctional Services in FY 2025/26 amounted to Kshs.39.07 billion, compared to Kshs.36.16 billion allocated in FY 2024/25.

#### 4.7.3.2 State Department for Correctional Services Programmes and Sub-Programme Performance

The revised 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 FY 2025/26.

**Table 4.107: The State Department for Correctional Services Programme and Sub-Programme Performance**

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Prison Services | Offender Services | 34,040.25 | 238.29 | 34,278.54 | 33,825.49 | 237.47 | 34,062.96 | 99 |
| | Capacity Development | 1,984.58 | - | 1,984.58 | 1,984.48 | - | 1,984.48 | 100 |
| Probation and Aftercare Services | Probation Services | 1,824.20 | 28.11 | 1,852.31 | 1,823.99 | 27.44 | 1,851.43 | 100 |
| | After Care Services | 196.80 | 46.60 | 243.41 | 190.21 | 43.67 | 233.88 | 96 |

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| General Administration, Planning and Support Services | Planning, Policy Coordination and Support Service | 691.06 | 16.00 | 707.06 | 689.43 | 11.29 | 700.72 | 99 |
| Total | | 38,736.90 | 329.00 | 39,065.90 | 38,513.61 | 319.87 | 38,833.48 | 99 |

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

Analysis of the Programme and sub-programmes revealed that the State Department demonstrated excellent budget execution, with both recurrent and development expenditures being implemented largely as planned.

#### 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 Correctional Services' key performance indicators in the first three months of FY 2025/26.

**Table 4.108: Non-Financial Performance by the State Department for Corrective Services**

| Programme | Sub-Programmes | Key Output | Key Performance Indicator | Annual Target(s) | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| Prison Services | Offender Services | Inmates' welfare services | Percentage of inmates provided with medical services | 100 | 100 | - |
| | | Offender rehabilitation services | No of inmates offered formal education | 6,600 | 4,130 | (2,470) |
| Probation and Aftercare Services | Probation Services | Non-custodial offender supervision services | No. of offenders under Probation orders supervised | 45,000 | 138,127 | 93,127 |
| | County Probation Services | Administration of criminal justice services | Number of Power of Mercy pardonees supervised | 170 | 206 | (36) |
| 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 | 4 | - |

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

The State Department for Correctional Services recorded mixed performance during FY 2025/26. The target for providing medical services to inmates and preparing financial and non-financial reports was fully achieved. However, the number of inmates offered formal education fell short of the target due to the low number of long-term inmates who qualified for formal education. Conversely, the number of offenders under probation supervision and Power of Mercy pardonees supervised exceeded the targets, mainly due to increased placements from the courts.

#### 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 End Date (c) | Source of Funds) (d) | Value of the Project (Kshs. Million) (e) | Funding in FY 2025/26 (Kshs. Million) (f) | Expenditure in FY 2025/26 (Kshs. Million) (g) | Cumulative Expenditure as of 30th June 2026 (Kshs. Million) (h) | Percentage (%) of completion |
|---|---|---|---|---|---|---|---|---|
| Update the table Construction of Septic Tank, Lowdwar Prison | July -01-2021 | June-30-2026 | GOK | 7.00 | 2.00 | 2.00 | 2.00 | 29 |
| Acquisition of ICT application and Infrastructure setup | July -01-2021 | June -28-2030 | GOK | 400.00 | 16.00 | 15.97 | 119.55 | 30 |
| Construction of Magereza level 4 referral hospital | Oct-29-2021 | June-30-2028 | GOK | 1,200.00 | 40.00 | 40.00 | 656.10 | 55 |
| Emergency flood mitigation for prisons | Dec-01-2023 | June-30-2027 | GOK | 100.00 | 5.19 | 5.19 | 70.00 | 70 |

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

Analysis of the projects' implementation status revealed that the construction of a Septic Tank at Lodwar Prison was critically behind schedule, with a completion rate of only 29 per cent and a completion date of 30th June 2026 that already elapsed.

### 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 revised budget allocation to the State Department for Immigration and Citizen Services in FY 2025/26 amounted to Kshs.29.26 billion, compared to Kshs.20.22 billion allocated in FY 2024/25.

#### 4.7.4.2 State Department for Immigration and Citizen Services Programmes and Sub-Programme Performance

The revised 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 FY 2025/26.

**Table 4.110: The State Department for Immigration and Citizen Services Programme and Sub-Programme Performance**

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Migration & Citizen Services Management | Population Registration Services | 30.85 | - | 30.85 | 30.85 | - | 30.85 | 100 |
| | Immigration Services | 5,986.26 | 3,613.57 | 9,599.84 | 5,707.94 | 3,583.93 | 9,291.87 | 97 |
| | Refugee Affairs | 192.73 | - | 192.73 | 163.96 | - | 163.96 | 85 |
| | E-Citizen Services | 388.37 | 5,197.50 | 5,585.87 | 375.86 | 4,786.71 | 5,162.57 | 92 |
| Population Management Services | National Registration Services | 4,031.76 | 4,637.00 | 8,668.76 | 3,841.07 | 4,568.75 | 8,409.82 | 97 |
| | Civil Registration Services | 1,577.32 | 364.20 | 1,941.52 | 1,514.41 | 346.85 | 1,861.26 | 96 |
| | Integrated Personal Registration Services | 173.72 | 290.00 | 463.72 | 161.88 | 289.90 | 451.78 | 97 |
| General Administration and Support Services | Administration and Planning | 2,578.93 | 200.00 | 2,778.93 | 2,519.48 | 199.13 | 2,718.61 | 98 |
| Total | | 14,959.94 | 14,302.27 | 29,262.22 | 14,315.45 | 13,775.27 | 28,090.72 | 101 |

***Source**: The State Department for Immigration and Citizen Services*

Analysis of the Programme and sub-programmes shows that the State Department for Immigration and Citizen Services recorded an overall absorption rate of 101 per cent. Notably, the Population Registration Services sub-programme recorded an absorption rate of 100 per cent while Refugee Affairs sub-programme recorded the lowest at 85 per cent.

### 4.7.4.3 Non-financial Performance by the State Department for Immigration and Citizen Services

Table 4.111 summarises key performance indicators for the State Department for Immigration and Citizen Services for the FY 2025/26.

**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) | Achieved as of 30th June 2026 | 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 | 18,440 | 3,440 |
| | e-Citizen | e-citizen services | Number of services onboarded on the e-citizen platform. | 11,000 | 1,965 | (9,035) |

| Programmes | Sub-programmes | Key Output | Key Performance Indicator | Annual Target(s) | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| Population Management Services | Civil Registration Services | Civil Registration Services | Percentage of birth certificate applications processed | 1,337,456 | 1,446,236 | 108,780 |

***Source:*** *State Department for Immigration and Citizen Services*

As of 30 June 2026, only 1,965 Government services had been onboarded onto the e-Citizen platform against the annual target of 11,000 services. This was a dismal performance given the Executive order in 2023 that directed all Government services to be accessible on the e-Citizen portal and aimed at full compliance and strict timelines for transitioning from old systems to the centralised paybill 222222. Conversely, the percentage of work permit applications processed surpassed the annual target, indicating strong performance and improved efficiency in the processing of work permit applications during the financial year.

#### 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 Project End Dae (c) | Source of funds) (d) | Value of the project (Kshs. Million) (e) | Funding in FY 2025/26 (Kshs. Million) (f) | Expenditure in FY 2025/26 (Kshs. Million) (g) | Cumulative expenditure as of 30th June 2026 (Kshs. Million) (h) | Percentage (%) of completion |
|---|---|---|---|---|---|---|---|---|
| Supplies for ID card materials | 01st July 2014 | 30th June 2028 | GoK | 31,000.00 | 5,197.50 | 4,786.71 | 13,901.13 | 45 |
| Purchase of e-passport books | 01st July 2016 | 30th June 2027 | GoK | 15,200.00 | 2,036.52 | 2,009.52 | 9,083.62 | 60 |
| Supplies for passport production | 01st July 2017 | 30th June 2026 | GoK | 9,700 | 595.05 | 594.88 | 1,989.84 | 21 |
| e-Citizen | 04th January 2023 | 30th June 2026 | GoK | 21,000.00 | 1,763.75 | 3,376.82 | 7,833.77 | 37 |
| IPRS upgrade and rollout | 01st July 2015 | 30th June 2027 | GoK | 5,500 | 290.00 | 289.89 | 778.09 | 14 |

***Source:*** *The State Department for Immigration and Citizen Services*

Analysis of the project implementation status by the State Department for Immigration and Citizen Services revealed that the purchase of e-passport books recorded the highest completion rate at 60 per cent, while the Integrated Population Registration Service (IPRS) upgrade and rollout had the lowest completion at 14 per cent due to budget constraints, despite the completion date being June 2027. Some of these projects like supplies for ID card materials and passport production are ongoing and the demand is high with limited budget.

### 4.7.5 The National Police Service

The National Police Service promotes the protection of life and property and assists the public when needed. 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, the Administration Police, and the Criminal Investigation Service.

#### 4.7.5.1 Budget Performance by the National Police Service

The revised budget allocation to the National Police Service for FY 2025/26 amounted to Kshs.136.21 billion, compared to Kshs.116.64 billion allocated in FY 2024/25.

#### 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 FY 2025/26.

**Table 4.113: The National Police Service Programme and Sub-Programme Performance**

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Policing Services | General Administration | 26,233.51 | 265.61 | 26,499.12 | 26,242.79 | 265.33 | 26,508.12 | 100 |
| | Kenya Police Service | 58,562.90 | 220.58 | 58,783.48 | 58,474.27 | 210.29 | 58,684.56 | 100 |
| | Administration Police Service | 26,880.27 | 49.38 | 26,929.65 | 26,845.57 | 49.37 | 26,894.94 | 100 |
| | Criminal Investigation Services | 11,975.48 | 1,160.00 | 13,135.48 | 11,972.56 | 1,128.54 | 13,101.10 | 100 |
| | General Paramilitary Services | 10,840.80 | 17.25 | 10,858.05 | 10,840.71 | 17.06 | 10,857.77 | 100 |
| **Total** | | **134,492.96** | **1,712.81** | **136,205.77** | **134,375.90** | **1,670.59** | **136,046.49** | **100** |

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

Analysis of the Programme and sub-programmes revealed that the National Police Service demonstrated excellent budget execution, with both recurrent and development expenditures being implemented largely as planned.

#### 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 FY 2025/26.

**Table 4.114: Non-Financial Performance by the National Police Service**

| Programme | Sub-programmes | Key Output | Key Performance Indicator | Annual Target(s) | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| **Policing Services** | General Administration, planning, and support Services | Assorted security equipment | Percentage of targeted assorted security equipment acquired | 30 | 29.89 | (0.11) |
| | | Resolved Public Complaints | Percentage of resolutions of public complaints | 100 | 67 | (33) |
| | Kenya Police Services | Government Vehicles Compliance Services | Percentage Compliance with rules regarding the use of Government vehicles | 100 | 85 | (15) |
| | | Police Housing Services | Percentage completion of prioritised and funded construction | 100 | 87 | (13) |
| | Administration Police Service | Critical Infrastructure Security services | Percentage of security coverage of VIP & Vital Installations | 100 | 100 | - |
| | | Trained serving officers | No. of officers trained | 1,100 | 511 | (589) |
| | Criminal Investigation Services | Investigation Services | Percentage of Directives Issued on Directorate Services | 100 | 100 | - |
| | | Specialised training services | No. of officers trained on basic investigations | 600 | 0 | (600) |
| | 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 | 1,556 | (1,044) |

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

Overall, Policing Services showed moderate progress in service delivery, with critical outputs such as VIP security coverage, investigation directives, and administrative coordination fully achieved. Key output areas, such as specialised training and police housing, recorded minimal to no progress toward the set targets, while other activities, such as security equipment acquisition and complaint resolution, showed steady implementation. Performance on the number of officers trained on basic investigations remained nil, as priority was accorded to specialised training in response to emerging crime trends while only 1,556 officers were trained inhouse showing underperformance due to budget constraints and limited institutional capacity.

### 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 End Date (c) | Source of Funds) (d) | Value of the Project (Kshs. Million) (e) | Funding in FY 2025/26 (Kshs. Million) (f) | Expenditure in FY 2025/26 (Kshs. Million) (g) | Cumulative Expenditure as of 30th June 2026 (Kshs. Million) (h) | Percentage (%) of Completion |
|---|---|---|---|---|---|---|---|---|
| Police Modernisation Programme | 1/7/2013 | 1/7/2028 | GOK | 143,000 | 200.00 | 143.89 | 42,984.72 | 30 |
| Completion of Police Houses at Kamukunji, Pangani and Central Police | 1/7/2013 | 1/7/2028 | GOK | 234.00 | 7.34 | - | 233.95 | 100 |
| Expansion of Training Colleges | 1/7/2016 | 30/6/2027 | GOK | 2,086.00 | 5.00 | 5.00 | 1,82 | 87 |
| Expansion of APTC -Embakasi | 1/7/2025 | 30/6/2026 | GOK | 800.00 | 46.23 | 46.23 | 442.23 | 55 |
| Maintenance of systems | 1/1/2020 | 22/5/2028 | GOK | 900.00 | 182.00 | 166.30 | 454.19 | 50 |
| Equipping and training for the National Forensics Lab | 1/1/2020 | 22/5/2028 | GOK | 7,000.00 | 125.00 | 124.98 | 3.76 | 54 |

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

The National Police Service recorded mixed progress in the implementation of its development projects during FY 2025/26. While the Completion of Police Houses at Kamukunji, Pangani and Central Police was successfully completed within the planned time frame, the Expansion of Training Colleges project, which is scheduled for completion in June 2027, had reached 87 per cent completion, indicating that it is on course for timely completion. Conversely, strategic multi-year projects, including the Police Modernisation Programme (expected completion in 2028), Maintenance of Systems (2028) and Equipping and Training for the National Forensics Laboratory (2028), experienced implementation delays. Further the Expansion of APTC–Embakasi has overstretched it's target timeline since it was scheduled for completion in June 2026 but recorded completion rate of only 55 per cent. Overall, the performance reflects satisfactory progress in some projects but underscores the need to accelerate implementation of ongoing projects, particularly those that have fallen behind their planned completion schedules.

### 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 revised budget allocation to the State Department for Internal Security and National Administration in FY 2025/26 amounted to Kshs.57.91 billion, compared to Kshs.39.81 billion allocated in FY 2024/25.

### 4.7.6.2 State Department for Internal Security and National Administration Programmes and Sub-Programme Performance

The revised 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 FY 2025/26.

**Table 4.116: The State Department for Internal Security and National Administration Programme and Sub-Programme Performance**

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| General Administration and Support Services | National Government Coordination Services | 26,257.14 | 7,520.78 | 33,777.91 | 25,911.74 | 7,520.78 | 33,432.51 | 99 |
| | Peace Building, National Cohesion and Values | 511.18 | - | 511.18 | 511.18 | - | 511.18 | 100 |
| | Government Chemist Services | 651.48 | 33.00 | 684.48 | 573.53 | 27.09 | 600.62 | 88 |
| Policy Coordination Services | National Campaign Against Drug and Substance Abuse | 871.27 | 65.00 | 936.27 | 871.27 | 65.00 | 936.27 | 100 |
| | Public Benefit Organisations Regulatory Authority (PBORA) Services | 434.18 | - | 434.18 | 374.04 | - | 374.04 | 86 |
| | Crime Research | 224.93 | - | 224.93 | 224.93 | - | 224.93 | 100 |
| | National Government Administration Coordination Services | 20,927.30 | 418.22 | 21,345.52 | 19,937.13 | 418.22 | 20,355.36 | 95 |
| Total | | 49,877.47 | 8,037.00 | 57,914.47 | 48,403.82 | 8,031.09 | 56,434.90 | 97 |

***Source**: The State Department for Internal Security and National Administration*

Analysis of programmes and sub-programmes showed that the overall absorption rate of the budget stood at 97 per cent, reflecting high utilisation of allocated funds across programmes.

### 4.7.6.3 Non-financial Performance by the State Department for Internal Security and National Administration

Table 4.117 presents a summary of achievements against Key Performance Indicators of the State Department for Internal Security and National Administration in FY 2025/26.

**Table 4.117: Non-Financial Performance by the State Department for Internal Security and National Administration**

| PROGRAMME | Sub-Programme | Key Output | Key Performance Indicator | Annual Target(s) | Achieved as of 30th June 2026 | 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 | 1,007 | 7 |
| | Disaster Risk Reduction | Disaster response coordination services | Percentage of affected families/entities supported post-disaster | 100 | - | 100 |
| | Peace Building, National Cohesion and Values | Peaceful coexistence | Percentage of County peace structures revitalised and fully operational. | 100 | 70 | (30) |
| | | | Number of public sectors audited | 1 | 3 | 2 |
| | 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 Organisations (PBOs) coordination/ Regulatory services | Number of PBOs sensitised on terrorism financing risks | 400 | 550 | 150 |

***Source**: State Department for Internal Security and National Administration*

Overall, the Programme recorded satisfactory performance during FY 2025/26, with national and regional security coordination fully achieving their annual targets, while the licensing of private security firms, public sector audits, and sensitisation of Public Benefit Organisations exceeded planned targets. However, performance was constrained by the partial revitalisation of county peace structures, delays in the construction of national government administrative offices, and the absence of reported progress on post-disaster support to affected families and entities.

### 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 End Date (c) | Source of Funds) (d) | Value of the Project (Kshs. Million) (e) | Total Funding in the Y2025/26 (Kshs. Million) (f) | Expenditure in FY 2025/26 (Kshs. Million) (g) | Cumulative Expenditure as of 30th June 2026 (Kshs. Million) (h) | Percentage (%) of Completion (I=h/e) |
|---|---|---|---|---|---|---|---|---|
| National Police Service Modernization Project | 7/1/2023 | 7/1/2030 | GOK | 45,500.00 | 3,400.00 | 3,400.00 | 12,400.00 | 27 |
| Expansion of the Kenya School of Adventure and Leadership | 7/1/2023 | 6/30/2029 | GOK | 1,200 | 40.78 | 40.78 | 380.99 | 32 |
| Expansion, extension and refurbishment of Government chemist laboratories in Nairobi and Mombasa | 1/7/2016 | 30/6/2029 | GOK | 205.66 | 33.00 | 27.09 | 105.93 | 52 |
| Refurbishment of Harambee Hse (Replacements of lifts) | 7/1/2024 | 6/30/2038 | GOK | 1,007 | 20.00 | 20.00 | 440.98 | 44 |

***Source**: State Department for Internal Security and National Administration*

The State Department's implementation of the projects was on target, except for the extension and refurbishment of Government Chemist laboratories in Nairobi and Mombasa which was at 52% completion. This is a flagship project under Vision 2030 and commenced in 2016 but was still on-going as at the end of the year under review.

### 4.7.7 The State Law Office

The State Law Office promotes adherence to the law by Ministries, Departments, and Agencies. It is also tasked with representing the national government in legal proceedings before national, regional, and international courts and tribunals to which the national government is a party, 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 revised budget allocation to the State Law Office in FY 2025/26 was Kshs.5.42 billion, compared to Kshs.5.72 billion allocated in FY 2024/25.

#### 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 FY 2025/26.

**Table 4.119: The State Law Office Programme and Sub-Programme Performance**

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Legal Services | Civil Litigation, Promotion of legal services | 1,840.05 | - | 1,840.05 | 1,808.73 | - | 1,808.73 | 98 |
| | Legislation, Treaties, and Advisory Services | 364.63 | - | 364.63 | 364.56 | - | 364.56 | 100 |
| | Public Trusts and Estates Management | 229.55 | - | 229.55 | 229.54 | - | 229.54 | 100 |
| | Legal Education Training and Policy | 785.14 | - | 785.14 | 906.45 | - | 906.45 | 115 |
| | Registration Services | 1,144.76 | 50.00 | 1,194.76 | 1,206.16 | 50.00 | 1,256.16 | 105 |
| General Administration, Planning and Support Services | Transformation and Public Services | 168.04 | - | 168.04 | 188.04 | - | 188.04 | 112 |
| | Administrative Services | 583.69 | 250.00 | 833.69 | 582.88 | 249.99 | 832.87 | 100 |
| Total | | 5,115.85 | 300.00 | 5,415.85 | 5,286.37 | 299.99 | 5,586.36 | 103 |

The entity recorded an overall budget absorption rate of 103 per cent, mainly driven by higher-than-targeted collection and utilization of Appropriations-in-Aid (AIA), particularly under Legal Education Training and Policy, Registration Services, and Transformation and Public Services, which increased the resources available for expenditure beyond the revised budget estimates. This contravenes Paragraph 113 (1) of the PFM (National Government) Regulations, 2015 that requires that if an Accounting Officer finds after Appropriation Accounts are completed, that he or she has spent more than the total vote, that Accounting Officer shall seek Parliamentary Approval of the National Assembly through the Cabinet Secretary for the excess vote.

### 4.7.7.3 Non-financial Performance by the State Law Office

Table 4.120 presents achievements against some Key Performance indicators for the State Law Office in FY 2025/26.

**Table 4.120: Non-Financial Performance by the State Law Office**

| Programmes | Sub-programmes | Key Output | Key Performance Indicator | Annual Target(s) | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| Legal Services | Civil Litigation and Promotion of Legal and Ethical Standards | Civil Litigation Services | No. of cases against the government concluded | 2,100 | 1,704 | (396) |
| | | Number of complaints against advocates investigated and finalised | No. of complaints against advocates investigated and finalised | 1200 | 632 | (568) |

| Programmes | Sub-programmes | Key Output | Key Performance Indicator | Annual Target(s) | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| Governance, Legal Training, and Constitutional Affairs | Legal Education Training and Policy | Advocates Training Program (ATP) Examination | No. of qualified ATP candidates gazetted for admission to the Roll of Advocates | 1,700 | 1,252 | (448) |
| | 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 | No. of state law officers trained on emerging and specialised areas of the law | 60 | 46 | (14) |
| | Administrative Services | Administrative Support Services | No. of Regional Offices refurbished | 10 | - | (10) |

***Source:*** *State Law Office*

During the period under review, service delivery recorded partial progress towards the achievement of the annual targets across the programmes. However, decentralisation of State Law Office services to Counties (annual target of 13 County Offices) did not record any output due to delays in sourcing office space in some of the remaining counties. Nevertheless, services continue to be offered through satellite offices established within the operational counties.

#### 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 End Date (c) | Source of Funds) (d) | Estimated value of the Project (Kshs. Million) (e) | Funding in FY 2025/26 (Kshs. Million) (f) | Expenditure in FY 2025/26 (Kshs. Million) (g) | Cumulative Expenditure as of 30th June 2026 (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 | 140.00 | 139.98 | 288.99 | 73 |
| Ultra-Modern Library & moot Court-Kenya School of Law-Karen | 01st July 2023 | 30th June 2027 | GoK | 768.00 | 50.00 | 50.00 | 528.00 | 69 |
| Automation of the State Law Office Services | 01st July 2023 | 30th June 2028 | GoK | 1,650 | 110.00 | 110.00 | 222.50 | 13 |

***Source:*** *State Law Office*

As at 30th June 2026, the Refurbishment of Sheria House and the Company's Registry recorded the highest completion rate at 73 per cent, followed by the Ultra-Modern Library & Moot Court at 69 per cent completion. The Automation of State Law Office Services remained at an early stage of implementation, with a completion rate of 13 per cent, suggesting the need for close monitoring to ensure its timely execution. All the three projects were ongoing and aligned to the broader justice sector reforms under the BETA and Vision 2030 agendas. The Department is advised to accelerate expenditure on the Automation project, having spent only Kshs. 70.67 million against the allocated Kshs. 110 million in FY 2025/26.

### 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 Revised gross budgetary allocation to the Judiciary in FY 2025/26 was Kshs27.15 billion, compared to Kshs.22.79 billion allocated in FY 2024/25.

#### 4.7.8.2 The Judiciary Programmes and Sub-Programme Performance

The revised budget allocation was to fund one programme. Table.4.122 shows budget execution by programmes and sub-programmes under the Judiciary in FY 2025/26.

**Table 4.122: The Judiciary Programme and Sub-Programme Performance**

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Dispensation of Justice | Access to Justice | 17,946.18 | 1,059.28 | 19,005.46 | 17,724.07 | 454.49 | 18,178.56 | 96 |
| | General Administration and Planning | 7,691.22 | 453.98 | 8,145.20 | 7,596.03 | 194.78 | 7,790.81 | 96 |
| **Total** | | **25,637.40** | **1,513.26** | **27,150.66** | **25,320.10** | **649.27** | **25,969.37** | **96** |

***Source**: The Judiciary*

Analysis of the sub-programmes showed that the Judiciary recorded an overall absorption rate of 96 per cent, which reflected effective utilisation of budgeted resources within the justice sector.

#### 4.7.8.3 Non-financial Performance by the Judiciary

Table 4.123 presents achievements against selected Key Performance Indicators for the Judiciary in FY 2025/26.

**Table 4.123: Non-Financial Performance by the Judiciary**

| Programme | Sub-Programmes | Key Output | Key Performance Indicator | Annual Target(s) | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| Dispensation of Justice | Access to Justice | Cases re-solved | Number of cases re-solved by the Supreme Court | 30 | 43 | 13 |
| | | | Number of cases resolved by the Court of Appeal | 1,350 | 1,235 | (115) |
| | | | Number of cases resolved by the High Court | 45,000 | 47,356 | 2356 |
| | | | Number of cases resolved by ELRC | 7,000 | 6,300 | (700) |
| | | | Number of cases resolved by ELC | 14,000 | 10,640 | (3,360) |
| | | | Number of cases re-solved by Magistrates' Courts | 428,953 | 390,674 | (38,279) |
| | | | No. of cases resolved by Tribunals | 14,000 | 14,896 | (896) |
| | | | Number of cases resolved by Small Claims Court | 70,000 | 60,781 | (9,219) |
| | | | Number of cases resolved by the Kadhi Courts | 15,700 | 16,914 | 1,214 |
| | | No. of court circuits conducted | Number of high court circuits conducted | 40 | 34 | (6) |
| | | | Number of tribunal circuits conducted | 10 | 3 | (7) |
| | General Administra-tion and Planning | No. of court buildings/ offices rehabilitated | Number of High Court buildings constructed | 4 | - | (4) |
| | | | Number of Magistrates' Court rehabilitated | 20 | 12 | (8) |
| | | Automated Court Process and Services | Number of court stations on the Case Tracking System (CTS) | 134 | 134 | - |
| | | | Number of Counties Implementing e-filing | 47 | 47 | - |

***Source:*** *The Judiciary*

The Judiciary recorded notable progress in case resolution across all courts in the year under review, with several courts meeting or exceeding the targeted activity levels. On the contrary, the construction of High Court buildings (target of 4 buildings) recorded no output in the period under review because works are still ongoing in Meru, Eldoret, Kwale, Lodwar, Bomet and Kiambu Law Courts. Overall, the data reflected steady justice dispensation and the discharging of administrative responsibilities.

### 4.7.8.4 Projects Implementation Status for The Judiciary

Table 4.124 summarises the projects undertaken by the Judiciary.

**Table 4.124: The Judiciary Projects Implementation Status**

| Project Name (a) | Project commence date (b) | Expected Project End Date (c) | Source of Funds) (d) | Value of the Project (Kshs. Million) (e) | Funding in FY 25/26(Kshs. Million) (f) | Expenditure In FY 2025/26 (Kshs. Million) (g) | Cumulative Expenditure as of 30th June 2026 (Kshs. Million) (h) | Percentage (%) of Completion |
|---|---|---|---|---|---|---|---|---|
| Judiciary Automation (ICT) | Ongoing | Ongoing | GoK | 449.00 | 224.52 | 98.08 | 224.52 | 100 |
| Completion of Takaba Law Courts | 13/2/2024 | 12/2/2027 | G0K | 102.51 | 5.00 | - | 18.69 | 48 |
| Completion of Marimanti Law Courts | 18/5/2023 | 17/11/2024 | GoK | 52.61 | 20.00 | - | 34.82 | 100 |
| Completion of Mavoko Law Courts | 7/12/2022 | 6/6/2024 | GoK | 81.90 | 47.00 | - | 31.05 | 87 |
| Construction of Meru Law Courts | 7/01/2021 | 30/10/2025 | GOK | 637.52 | | | 113.20 | 25 |
| Completion of Mandera Law Courts | 18/09/2022 | 4/8/2025 | GOK | 128.60 | 1.50 | | 5.66 | 13 |
| Proposed completion of Mukurwe-ini Law Courts | 3/7/2024 | 24/5/2027 | 90.61 | 25.00 | | 5.17 | 10.57 | 38 |

***Source:*** *The Judiciary*

The Judiciary Automation (ICT) project, with the highest funding in FY 2025/26, was fully completed at 100 per cent, while the Mandera Law Courts, whose completion timeline has already lapsed, remained at 13 per cent due to the need for contract renewal in line with guidance from the Public Procurement Regulatory Authority, indicating project delays. Other ongoing court projects showed moderate progress, with Mavoko and Meru Law Courts recording completion rates of 87 per cent and 25 per cent, respectively, notwithstanding delays beyond their completion timelines.

### 4.7.9 The Ethics and Anti-Corruption Commission

The Ethics and Anti-Corruption Commission promotes the prevention of corruption and economic crimes and combats unethical conduct through law enforcement.

#### 4.7.9.1 Budget Performance by the Ethics and Anti-Corruption Commission

The revised budget allocation to the Ethics and Anti-Corruption Commission for FY 2025/26 was Kshs.4.54 billion, compared to Kshs.4.21 billion allocated in FY 2024/25.

#### 4.7.9.2 Ethics and Anti-Corruption Commission Programmes and Sub-Programme Performance

The revised budget allocation was to fund one programme. Table 4.125 shows budget execution by programme and sub-programmes under the Ethics and Anti-Corruption Commission in FY 2025/26.

**Table 4.125: The Ethics and Anti-Corruption Commission Programme and Sub-Programme Performance**

| Programme | Sub-Programme | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Ethics and Anti-Corruption | Ethics and Anti-Corruption | 4,358.50 | 180.00 | 4,538.50 | 4,311.16 | 122.95 | 4,434.11 | 98 |
| Total | | 4,358.50 | 180.00 | 4,538.50 | 4,311.16 | 122.95 | 4,434.11 | 98 |

***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 98 per cent.

### 4.7.9.3 Non-financial Performance by the Ethics and Anti-Corruption Commission

Table 4.126 summarises key performance indicators for the Ethics and Anti-Corruption Commission for the FY 2025/26.

**Table 4.126: Non-financial performance by the Ethics and Anti-Corruption Commission**

| Programme | Sub-Programme | Key Output | Key Performance Indicator | Annual Target(s) | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| Ethics and Anti-Corruption | Ethics and Anti-Corruption | Anti-corruption training services | Number of persons trained on ethics and integrity | 250 | 188 | (62) |
| | | Asset tracing and recovery services | Value (Kshs in billion) of illegal and unexplained assets preserved | 2.4 | 1.1 | (1) |
| | | Corruption investigation services | Number of corruption and economic crimes investigations completed | 431 | 178 | (253) |
| | | Systems review services | Number of system reviews compliance monitored(follow-ups) | 14 | 11 | (3) |

***Source:** Ethics and Anti-Corruption Commission*

The target for corruption investigations (178 investigation completed out of 431 target) was not achieved, primarily due to the complex nature of cases extending beyond the reporting period, which delayed finalization. Similarly, the anti-corruption training target (188 out of 250 target) fell short, arising from low demand and uptake of the trainer-of-trainers model, which limited outreach. Both indicators remain significantly below the halfway mark and may require revised strategies to accelerate completion.

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

Table 4.127 summarises the projects implemented by the Ethics and Anti-Corruption Commission as of 30 June 2026.

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

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

***Source:*** *Ethics and Anti-Corruption Commission*

The project's implementation status showed that the Ethics and Anti-Corruption Commission's development projects were experiencing timeline overruns due to limited budget allocation, slowing project progress. Notably, the business processes automation project was at 1 per cent completion despite commencing in FY 2019/20 and attracted no budget allocation in FY 2025/26.

### 4.7.10 The Office of the Director of Public Prosecutions

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

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

The revised budget allocation to the Office of the Director of Public Prosecutions in FY 2025/26 amounted to Kshs.5.85 billion, compared to Kshs.4.23 billion in FY 2024/25.

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

The revised 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 FY 2025/26.

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

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Public Prosecution Services | Prosecution of criminal offences | 5,560.23 | 286.00 | 5,846.23 | 5,555.97 | 269.87 | 5,825.84 | 100 |
| **Total** | | **5,560.23** | **286.00** | **5,846.23** | **5,555.97** | **269.87** | **5,825.84** | **100** |

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

Analysis of the sub-programmes showed that the Office of the Director of Prosecution recorded an overall absorption rate of 100 per cent, which reflected effective utilisation of budgeted resources.

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

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

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

| Programme | Sub-Programme | Key Output | Key Performance Indicator | Annual Target (s) | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| **Prosecution Criminal Offences** | Prosecution Criminal Offences | Witness and victim facilitation | Percentage of eligible witnesses facilitated to attend court | 100 | 100 | - |
| | | ODPP processes automated | Percentage automation of ODPP processes | 70 | 63 | (7) |
| | | Criminal Offences Prosecuted | Number of corruption and major economic crime cases litigated | 100 | 100 | - |

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

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

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

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

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

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

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

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

### 4.7.11 The Office of the Registrar of Political Parties

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

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

The revised budget allocation to the Office of the Registrar of Political Parties in FY 2025/26 was Kshs.3.06 billion, compared to Kshs.1.72 billion in FY 2024/25.

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

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

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

| Programmes | Sub-Programme | Revised 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 | 664.62 | - | 664.62 | 635.50 | - | 635.50 | 96 |
| | Funding of Political Parties | 2,378.30 | - | 2,378.30 | 2,378.30 | - | 2,378.30 | 100 |
| | Political Parties Liaison Committee | 14.04 | - | 14.04 | 13.46 | - | 13.46 | 96 |
| Total | | 3,056.97 | - | 3,056.97 | 3,027.26 | - | 3,027.26 | 99 |

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

Analysis of the Programme and sub-programmes recorded an overall absorption rate of 100 per cent, which reflected effective utilisation of budgeted resources.

#### 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 FY 2025/26.

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

| Programme | Sub-Programmes | Key Output | Key Performance Indicator | Annual Target(s) | Achieved as of 30 June 2026 | Variance |
|---|---|---|---|---|---|---|
| Registration, Regulation and Funding of Political Parties | Registration and Regulation of Political Parties | Political Parties Registration Services | Percentage of applications for complete registration processed | 100 | 100 | - |
| | | Oversight of Political Parties' compliance with the Political Parties Act Cap. 7D. | No. of political parties supervised to ensure compliance with the Political Parties Act Cap. 7D | 92 | 96 | - |
| | 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 | - |

| Programme | Sub-Programmes | Key Output | Key Performance Indicator | Annual Target(s) | Achieved as of 30 June 2026 | Variance |
|---|---|---|---|---|---|---|
| | Political Parties Liaison Committee | Tripartite Administrative Services | No. of consultative dialogue forums held at the national level | 4 | 4 | - |
| | | | No. of consultative dialogue forums held at the county level | 4 | 0 | (4) |

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

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

### 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 revised budget allocation to the Witness Protection Agency in FY 2025/26 was Kshs.0.79 billion, compared to Kshs.0.72 billion in FY 2024/25.

#### 4.7.12.2 Witness Protection Agency Programmes and Sub-Programme Performance

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

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

| Programme | Sub-Programme | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Witness Protection Programme | Witness Protection Programme | 791.21 | - | 791.21 | 779.25 | - | 779.25 | 98 |
| Total | | 791.21 | - | 791.21 | 779.25 | - | 779.25 | 98 |

***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 98 per cent.

#### 4.7.12.3 Non-financial Performance by the Witness Protection Agency

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

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

| PROGRAMME | Sub-Programme | Key Output | Key Performance Indicator | Target(s) | Achieved as of 30th June March 2026 | Variance |
|---|---|---|---|---|---|---|
| Witness Protection | Witness Protection | Witness Protection Services | Witness offered armed Evacuation | 100 | 100 | - |
| | | | Protected and related persons offered a psychosocial assessment | 95 | 95 | - |
| | | | Management of firearms, ammunition, and other Security Accessories. | 100 | 100 | - |

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

The Witness Protection Programme met all its key performance targets as of 30th June, 2026.

### 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 revised budget allocation to the Kenya National Commission on Human Rights in FY 2025/26 amounted to Kshs.0.52 billion, compared to Kshs.0.48 billion in FY 2024/25.

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

The revised 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 FY 2025/26.

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

| Programmes | Sub-Programmes | Revised 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 | 521.33 | - | 521.33 | 501.02 | - | 501.02 | 96 |
| Total | | 521.33 | - | 521.33 | 501.02 | - | 501.02 | 96 |

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

The Promotion, Protection and Observation of Human Rights programme recorded a strong absorption rate of 96 per cent, reflecting efficient and effective utilisation of the allocated recurrent budget. The programme demonstrated commendable financial performance, with expenditure closely aligning with the revised estimates.

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

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

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

| PROGRAMME | Sub-Programme | Key Output | Key Performance Indicator | Annual Target(s) | Achieved as of 30 June 2026 | Variance |
|---|---|---|---|---|---|---|
| **Protection and Promotion of Human Rights** | Complaints, Investigations and Redress | Human Rights Protection and Promotion Services | No. of cases received and processed | 4,000 | 3,704 | (296) |
| | | | Number of public officers trained on human rights and fundamental freedoms | 1,390 | 995 | (396.5) |
| | | Human rights standards and principles compliance services provided | Number of institutions audited for compliance with human rights standards | 45 | 22 | (23) |

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

The sub-programme failed to meet any of its annual targets, with the most significant gap recorded in institutional audits for human rights compliance. Training of public officers also fell considerably short, pointing to low participation or weak rollout of capacity-building initiatives. While case processing performed relatively better, it still did not achieve the full-year expectation, indicating possible resource constraints. Overall, the sub-programme requires a comprehensive review of its delivery mechanisms to address these systemic shortfalls and ensure future targets are fully met.

### 4.7.14 The Independent Electoral and Boundaries Commission

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

#### 4.7.14.1 Budget Performance by the Independent Electoral and Boundaries Commission

The revised budget allocation to the Independent Electoral and Boundaries Commission for FY 2025/26 amounted to Kshs.13.01 billion, compared to Kshs.3.81 billion allocated in FY 2024/25.

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

The revised 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 FY 2025/26.

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

| Programmes | Sub-Programmes | Revised 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 | 6,537.95 | 30.00 | 6,567.95 | 6,212.70 | 30.00 | 6,242.70 | 95 |
| | Voter Registration and Electoral Operations | 3,750.05 | - | 3,750.05 | 3,362.54 | - | 3,362.54 | 90 |
| | Voter Education and Partnership | 728.72 | - | 728.72 | 664.11 | - | 664.11 | 91 |
| | Electoral Information and Communication Technology | 1,917.02 | - | 1,917.02 | 1,057.37 | - | 1,057.37 | 55 |
| Delimitation of Electoral Boundaries | Delimitation of Electoral Boundaries | 46.54 | - | 46.54 | 39.37 | - | 39.37 | 85 |
| Total | | 12,980.29 | 30.00 | 13,010.29 | 11,336.10 | 30.00 | 11,366.10 | 87 |

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

The analysis of the Programmes and sub-programmes showed that the overall budget absorption rate was 87 per cent, below the target threshold of 100 per cent. This reflected low utilisation of the allocated budget across the programmes.

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

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

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

| Programme | Sub-Programme | Key Output | Key Performance Indicator | Annual Target(s) | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| **Management of the Electoral Process** | Electoral Information and Communication Technology | Electronic collation, transmission and tallying of electoral data operationalised | Percentage of voters in the electronic register | 100 | 100 | - |
| | | | Percentage of results electronically transmitted and tallied | 100 | 100 | - |
| | Voter Registration and Electoral Operations | Register of voters | Number of newly registered voters | 2,640,000 | 2,768,984 | 128,984 |
| | Voter Registration | Voter Registration Services | No. of registered voters | 24,850,458 | 24,979,442 | 128,984 |

| Programme | Sub-Programme | Key Output | Key Performance Indicator | Annual Target(s) | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| | Support Services | Compliance with Public Finance Management Act (PFMA) and Public Procurement and Asset Disposal Act (PPADA) | Number of compliance reports | 4 | 2 | (2) |
| **Delimitation of Electoral Boundaries** | Delimitation of Electoral Boundaries | Boundaries delimitation | Percentage of Electoral Boundaries disputes resolved | 100 | 100 | - |

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

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

### 4.7.15 The Judicial Service Commission

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

#### 4.7.15.1 Budget Performance by the Judicial Service Commission

The Revised gross budgetary allocation to the Judicial Service Commission in FY 2024/25 was Kshs.0.94 million, compared to Kshs.0.75 billion allocated in FY 2024/25.

#### 4.7.15.2 Judicial Service Commission Programmes and Sub-Programme Performance

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

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

| Programme | Sub-Programme | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Judicial Oversight Services | Administration and Judicial Services | 642.28 | - | 642.28 | 629.70 | - | 629.70 | 98 |
| | Judiciary Training | 298.43 | - | 298.43 | 288.25 | - | 288.25 | 97 |
| **Total** | | **940.71** | **-** | **940.71** | **917.95** | **-** | **917.95** | **98** |

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

The Judicial Oversight Services programme had a total recurrent budget of Kshs.940.71 million, with no development funds allocated. As of 30 June 2026, Kshs.917.95 million had been spent on the programme, achieving an overall absorption rate of 98 per cent.

#### 4.7.15.3 Non-financial Performance by the Judicial Service Commission

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

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

| PROGRAMME | Sub-Programme | Key Output | Key Performance Indicator | Annual Target(s) | Achieved as of 30 June 2026 | Variance |
|---|---|---|---|---|---|---|
| **Judicial Oversight** | Administration and Judicial Services | Petitions against judges and complaints against Judicial officers and Staff | Percentage of petitions heard and determined | 100% (164 petitions) | 44% (73 petitions) | (66%) (91 petitions) |
| | | | Percentage of complaints determined | 100% (21 petitions) | 57% (12 petitions) | (43%) |
| | Judicial Training | Annual training master calendar developed and implemented | Number of calendars | 1 | 1 | - |

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

The Judicial Oversight programme met its target for developing the annual training master calendar but fell short on all complaint and petition determination targets. Petitions against judges and complaints against judicial officers both remained unresolved at year-end, with petitions showing the greatest shortfall.

### 4.7.16 The National Police Service Commission

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

#### 4.7.16.1 Budget Performance by the National Police Service Commission

The revised budget allocation to the National Police Service Commission in FY 2025/26 amounted to Kshs.1.46 billion, compared to KShs.1.01 billion in FY 2024/25.

#### 4.7.16.2 National Police Service Commission Programmes and Sub-Programme Performance

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

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

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| National Police Service Human Resource Management | Human Resource Management | 751.65 | - | 751.65 | 701.90 | - | 701.90 | 93 |
| | Counselling Management Services | 234.57 | - | 234.57 | 234.49 | - | 234.49 | 100 |
| | Administration and Standard Setting | - | - | - | - | - | - | - |
| **Total** | | **1,455.40** | **-** | **1,455.40** | **1,396.13** | **-** | **1,396.13** | **96** |

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

Analysis of programmes and sub-programmes showed that budget implementation under the National Police Service Human Resource Management programme achieved an overall absorption rate of 96 per cent.

#### 4.7.16.3 Non-financial Performance by the National Police Service Commission

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

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

| Programme | Sub-Programme | Key Output | Key Performance Indicator | Annual Target(s) | Achieved as of 30 June 2026 | Variance |
|---|---|---|---|---|---|---|
| National Police Service Human Resource Management | Human Resource Management | Recruitment and Appointment Services | Number of police officers recruited and confirmed | 10,000 | 10,000 | - |
| | | Discipline and Appeal Services | Percentage of disciplinary cases adjudicated | 100 | 100 | - |
| | Counselling Management Services | Counselling Services | Percentage of officers counselled | 100 | 100 | - |
| | | | Number of counselling units operationalised | 20 | - | (20) |
| | Administration and Standards Setting | Administration Services | Number of National Police Service compliance audit reports | 4 | - | (4) |
| | | | Percentage of complaints received and processed (51 cases) | 100 | 100 | - |

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

The analysis showed strong performance in disciplinary, counselling, and complaint-handling services as of 30th June 2026, with all achieving their targets. However, the operationalization of the counselling units and the undertaking of compliance audits had not yet commenced, reportedly due to budget constraints.

### 4.7.17 The National Gender and Equality Commission

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

#### 4.7.17.1 Budget Performance by the National Gender and Equality Commission

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

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

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

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

| Programme | Sub-Programmes | Revised 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 | 42.53 | - | 42.53 | 42.53 | - | 42.53 | 100 |
| | Mainstreaming and Coordination | 91.38 | - | 91.38 | 91.38 | - | 91.38 | 100 |
| | Public Education Advocacy and Research | 27.41 | - | 27.41 | 27.41 | - | 27.41 | 100 |
| | General Administration, Planning and Support Services | 399.05 | - | 399.05 | 398.97 | - | 398.97 | 100 |
| Total | | 560.37 | - | 560.37 | 560.29 | - | 560.29 | 100 |

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

The programme achieved full budget absorption across all sub-programmes, with an overall absorption rate of 100 per cent.

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

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

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

| Programme | Sub-Programme | Key Output | Key Performance Indicator | Annual Target(s) | Achieved as of 30 June 2026 | Variance |
|---|---|---|---|---|---|---|
| Promotion of Gender Equality and Freedom from Discrimination | Legal Compliance and Redress | Technical support services on gender and inclusion to both levels of government | Number of status reports on gender and inclusion | 1 | 3 | 2 |
| | | | Percentage of complaints processed | 100 | 63 | (37) |
| | Mainstreaming and Coordination | Gender Equality and Inclusion Promotion Services | No. of government agencies complying with the requirement not to exceed two-thirds | 250 | 77 | (173) |
| | | | Percentage of government agencies complying with 5% requirements for PWD | 15 | 1 | (14) |
| | Public Education, advocacy and research | Gender Equality and Inclusion Promotion Services | Number of Fora on public awareness on equality and inclusion held | 12 | 63 | 51 |

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

The sub-programmes recorded mixed performance, with some indicators exceeding targets while others fell significantly short of annual targets. Technical support services surpassed the targets, while complaint processing achieved only 63 per cent against the 100 per cent target, pointing to bottlenecks in complaint resolution mechanisms.

### 4.7.18 The Independent Policing Oversight Authority

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

#### 4.7.18.1 Budget Performance by the Independent Policing Oversight Authority

The revised budget allocation to the Independent Policing Oversight Authority in FY 2025/26 was Kshs.1.41 billion, compared to Kshs.1.10 billion in FY 2024/25.

#### 4.7.18.2 Independent Policing Oversight Authority Programmes and Sub-Programme Performance

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

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

| Programme | Sub-Programme | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Policing Oversight Services | Policing Oversight Services | 1,405.88 | - | 1,405.88 | 1,405.08 | - | 1,405.08 | 100 |
| **Total** | | **1,405.88** | **-** | **1,405.88** | **1,405.08** | **-** | **1,405.08** | **100** |

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

Analysis of the Programme and sub-programme showed that the Policing Oversight Services programme recorded an absorption rate of 100 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 FY 2025/26.

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

| Programme | Sub-Programme | Key Output | Key Performance Indicator | Annual Target(s) | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| **Policing Oversight Services** | Policing Oversight Services | Complaints received and processed within the time | The proportion of complaints received and cleared within time | 100 | 100 | - |
| | | Investigations conducted and finalised | The number of targeted investigations finalised | 2,080 | 1214 | (866) |
| | | | 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 | 26 | 17 |
| | | Police premises inspected | No. of police premises inspected | 1,162 | 1007 | (155) |

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

Analysis revealed that procedural timeliness was fully achieved, with all complaints cleared and investigation files submitted to ODPP on time, while dialogue sessions with NPS exceeded targets by a wide margin. However, substantive outputs underperformed, particularly investigations finalized achieving only 58 per cent of the annual target and premises inspections missing the target by 155 inspections. This indicates that while processes and engagement are strong, operational capacity for investigations and inspections needs significant strengthening. Overall, the programme demonstrates efficiency in compliance but faces challenges in delivering full-scale enforcement outputs.

### 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 revised budget allocation to the State Department for Justice, Human Rights, and Constitutional Affairs in FY 2025/26 amounted to Kshs.1.06 billion.

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

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

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

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Governance, Legal Training, and Constitutional Affairs | Governance Reforms | 712.06 | - | 712.06 | 684.99 | - | 684.99 | 96 |
| | Constitutional and Legal Reforms | 351.67 | - | 351.67 | 351.57 | - | 351.57 | 100 |
| Total | | 1,063.72 | - | 1,063.72 | 1,036.55 | - | 1,036.55 | 97 |

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

Analysis revealed that the Governance, Legal Training, and Constitutional Affairs programme achieved an overall absorption rate of 97 per cent, reflecting strong financial execution

### 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 FY 2025/26 are presented in Table 4.148.

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

| Programmes | Sub- Programmes | Key Output | Key Performance Indicator | Annual Target | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| Governance, Legal Training and Constitutional Affairs | Governance Reforms | Administrative services | % of Budget implementation | 100 | 97 | (3) |
| | Constitutional and Legal Reforms | Anti-corruption awareness services | Number of Monitoring & Evaluation Reports | 4 | 4 | - |
| | | | No.of citizens reached with messages against corruption through the radio | 10,000,000 | 11,500,000 | 1,500,000 |
| | | | No. of citizens reached with messages against corruption through T. V | 4,000,000 | 10,000,000 | 6,000,000 |
| | | National Legal Aid Services | No. of indigent persons offered legal aid | 150,000 | 51,606 | (98,394) |
| | Victims Protection Board | Victim Protection Services | Victims' Rights Charter Developed (%) | 30 | 30 | - |
| | Kenya Law Reform Commission | Law Review and Reform Services | % of legislation developed to facilitate implementation of BETA | 100 | 100 | - |

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

Analysis revealed that legislative and policy development targets were fully achieved, while anti-corruption public awareness campaigns exceeded expectations across both radio and television. However, legal aid services drastically underperformed, achieving only a third of the annual target, indicating serious gaps in service delivery to indigent persons. Budget implementation was marginally below tar-

get at 97 per cent, but this was negligible compared to the shortfall in the legal aid services. Overall, the programme excelled in law reform and awareness but requires urgent intervention to address the legal aid deficit.

## 4.8. Health Sector

### 4.8.1 Introduction

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

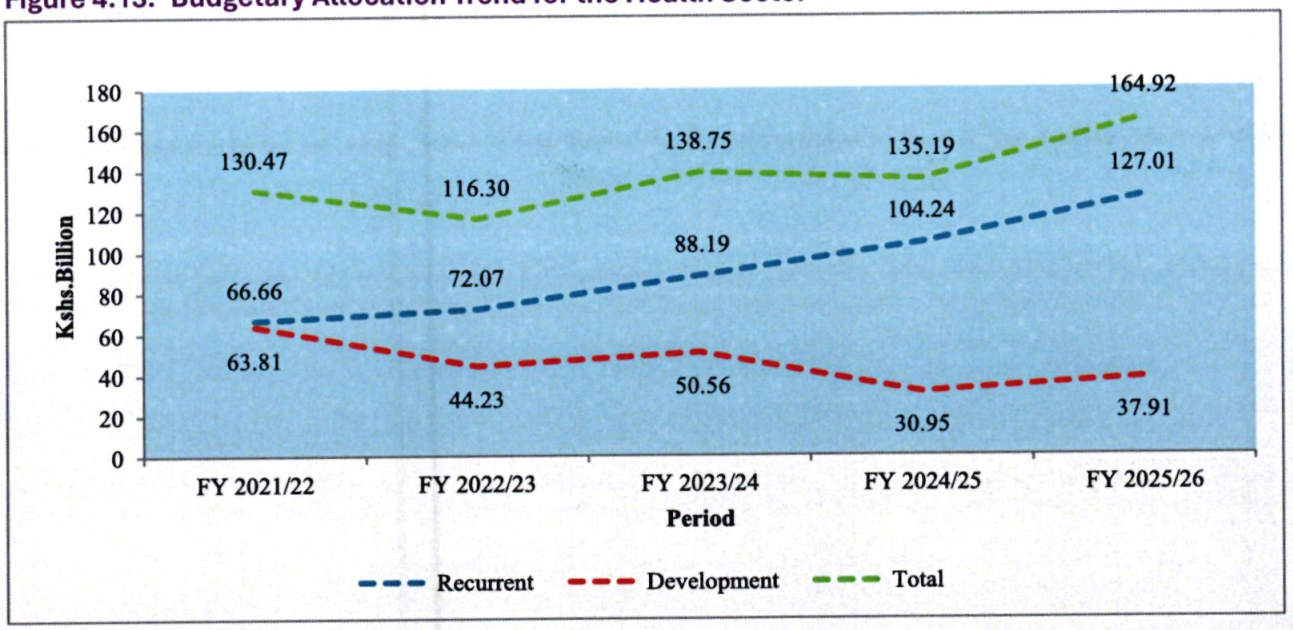
The Sector envisions "a *healthy, productive and globally competitive nation*," achieved through strategic objectives under equity, efficiency, and people-centred principles, with a multi-sectoral approach, as outlined in the Kenya Health Policy (2014-2030). The Health Sector implements its strategic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

### 4.8.2 Budget Performance for the Health Sector

The revised budget allocation to the Health Sector in FY 2025/26 amounted to Kshs.138.11 billion, revised to Kshs.164.87 billion in Supplementary Estimates I and Kshs.164.92 billion in Supplementary Estimates II, compared to Kshs.135.19 billion allocated in FY 2024/25. This amount represents 3 per cent of the gross national budget of Kshs.5.27 trillion and 6 per cent of the MDAs' budget of Kshs.2.93 trillion. The allocation includes Kshs.37.91 billion (23 per cent) for development activities and Kshs.127.01 billion (77 per cent) for recurrent expenditure. The State Department for Medical Services received the highest budget allocation of Kshs.127.19 billion (77 per cent of the Sector's budget), while the State Department for Public Health and Professional Standards was allocated Kshs.37.72 billion (23 per cent of the Health Sector allocation).

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

**Figure 4.13: Budgetary Allocation Trend for the Health Sector**

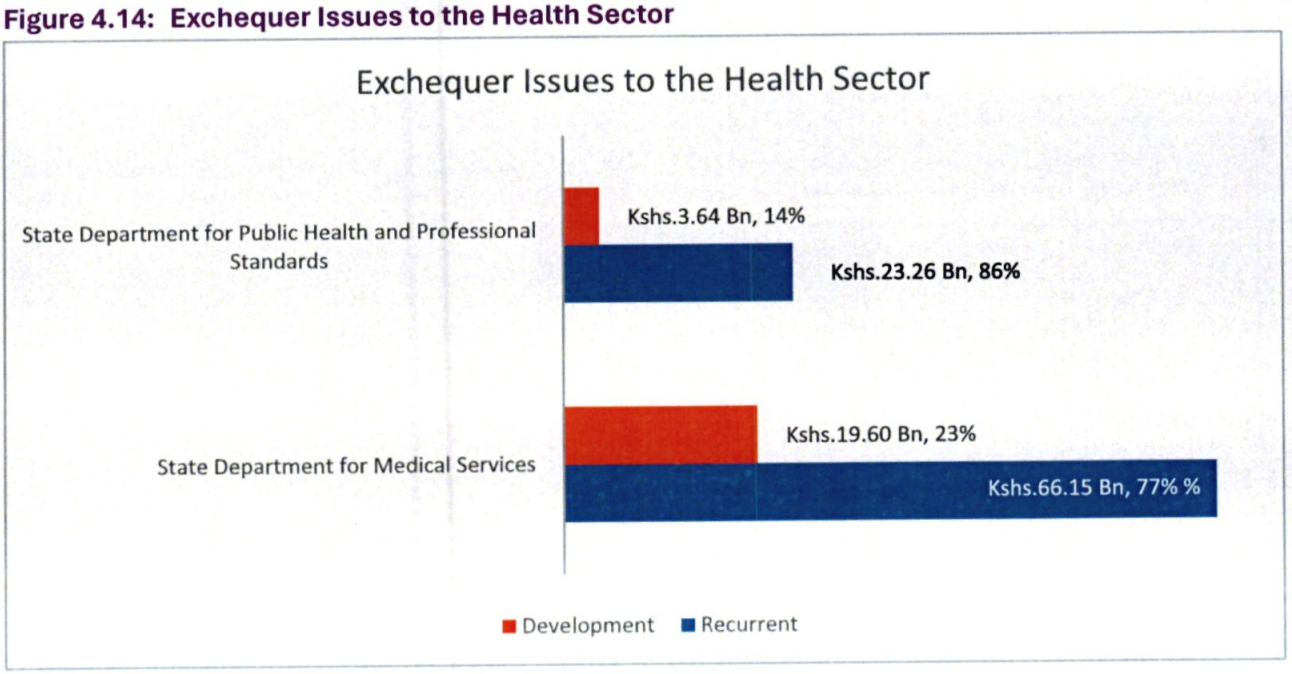



***Source:*** *National Treasury*

The total exchequer issues to the Health Sector amounted to Kshs. 112.66 billion, representing 98 per cent of the Sector's net estimates. This amount comprised Kshs. 23.25 billion for development expenditure, representing 95 per cent of development net estimates, and Kshs. 89.41 billion for recurrent activities, representing 99 per cent of recurrent net estimates.

Figure 4.14 presents the exchequer issues in the Health Sector in FY 2025/26.

**Figure 4.14: Exchequer Issues to the Health Sector**




***Source:*** *National Treasury*

The total expenditure for the Health Sector amounted to Kshs. 157.20 billion, representing 95 per cent of the gross estimates, compared to 75 per cent (Kshs. 101.16 billion) recorded in the FY 2024/25. This amount comprised Kshs. 32.13 billion for the development budget, representing an absorption rate of 85 per cent, compared to 83 per cent (Kshs. 25.59 billion) recorded in FY 2024/25, and Kshs. 125.06

billion for recurrent expenditure, representing 99 per cent of the gross recurrent estimates, compared to 73 per cent (Kshs. 75.56 billion) recorded in the FY 2024/25.

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

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

| VOTE | Development (Kshs. Bn) | | | | | | Recurrent (Kshs. Bn) | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Revised Gross estimates | Revised Net estimates | Exchequer Issues | Expenditure | % of Exchequer to Net Estimates | % of Expenditure to Gross estimates | Revised Gross estimates | Revised Net estimates | Exchequer Issues | Expenditure | % of Exchequer to Net Estimates | % of Expenditure to Gross estimates |
| State Department for Medical Services | 33.70 | 20.41 | 19.60 | 28.44 | 96 | 84 | 93.49 | 66.15 | 66.15 | 93.21 | 100 | 100 |
| State Department for Public Health and Professional Standards | 4.20 | 4.15 | 3.64 | 3.69 | 88 | 88 | 33.52 | 24.24 | 23.26 | 31.85 | 96 | 95 |
| **Total** | 37.91 | 24.56 | **23.25** | **32.13** | 95 | 85 | 127.01 | 90.38 | **89.41** | **125.06** | 99 | 98 |

**Sector Summary**

| | Revised Gross Estimates | Revised Net Estimates | Exchequer Issues | Expenditure | % of Exchequer to Net Estimates | % of Expenditure to Gross estimates |
|---|---|---|---|---|---|---|
| **Development** | 37.91 | 24.56 | **23.25** | **32.13** | 95 | 85 |
| **Recurrent** | 127.01 | 90.38 | **89.41** | **125.06** | 99 | 98 |
| **Total** | **164.92** | **114.95** | **112.66** | **157.20** | **98** | **95** |

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

The State Department for Medical Services recorded the lowest absorption of the development budget at 84 per cent, while the State Department for Public Health and Professional Standards recorded the lowest absorption of the recurrent expenditure budget at 95 per cent. Conversely, the State Department for Public Health and Professional Standards recorded development absorption of 88 per cent, while the State Department for Medical Services recorded recurrent absorption of 100 per cent.

### 4.8.3 The State Department for Medical Services

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

### 4.8.3.1 Budget Performance by the State Department for Medical Services

The revised budget allocation to the State Department for Medical Services in FY 2025/26 was Kshs.127.19 billion, compared to Kshs.102.72 billion in FY 2024/25.

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

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

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

| Programmes | Sub-Programmes | Estimates (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| National Referral & Specialized Services | National Referral Services | 44,805.47 | 4,090.00 | 48,895.47 | 44,610.70 | 3,931.56 | 48,542.26 | 99 |
| | Health Products and Technologies | 5,247.94 | 390.00 | 5,637.94 | 5,247.70 | 270.09 | 5,517.79 | 98 |
| | Health Infrastructure and Equipment (Specialized Medical Equipment) | - | 4,106.61 | 4,106.61 | - | 2,982.32 | 2,982.32 | 73 |
| | National Blood Transfusion Service | 252.80 | 900.00 | 1,152.80 | 244.21 | 869.04 | 1,113.25 | 97 |
| Curative & Reproductive maternal Newborn Child Adolescent Health (RMNCAH) | Reproductive Maternal Newborn Child Adolescent Health | 38.59 | 4,715.00 | 4,753.59 | 26.49 | 3,701.59 | 3,728.08 | 78 |
| | Immunization Management | 66.28 | 15,532.00 | 15,598.28 | 58.33 | 12,802.07 | 12,860.41 | 82 |
| | Communicable Disease Control | 5,376.25 | 3,250.07 | 8,626.32 | 5,367.64 | 3,207.38 | 8,575.02 | 99 |
| | Non-Communicable Disease Prevention and Control | 302.84 | 460.00 | 762.84 | 302.40 | 418.43 | 720.84 | 94 |
| Health Research and Innovations | Health Innovations | 283.85 | 100.00 | 383.85 | 283.85 | 100.00 | 383.85 | 100 |
| | Medical Research | 2,789.28 | 160.00 | 2,949.28 | 2,789.28 | 160.00 | 2,949.28 | 100 |

| Programmes | Sub-Programmes | Estimates (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| General Administration | Social Protection in Health | 31,264.10 | - | 31,264.10 | 31,264.10 | - | 31,264.10 | 100 |
| | Finance and Planning | 61.50 | - | 61.50 | 58.86 | - | 58.86 | 96 |
| | General Administration & Human Resource Management and Development | 3,002.22 | - | 3,002.22 | 2,956.93 | - | 2,956.93 | 98 |
| **TOTAL** | | 93,491.10 | 33,703.67 | 127,194.78 | **93,210.48** | **28,442.49** | **121,652.97** | 96 |

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

Analysis of Programmes and sub-programmes shows that the state department recorded an overall absorption rate at 96 per cent. The Health Infrastructure and Equipment (Specialized Medical Equipment) sub programme recorded the least absorption rate at 73 per cent followed by the Reproductive Maternal Newborn Child Adolescent Health sub programme at 78 per cent. Health Innovations, Medical Research and Social Protection in Health sub programmes recorded the highest absorption rates at 100 per cent each.

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

Table 4.151 summarises non-financial performance for the State Department for Medical Services in FY 2025/26.

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

| Programmes | Sub-Programmes | Key Output | Key Performance Indicator | Annual Target(s) | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| **National Referral Facilities and Specialized Services** | National Referral and Specialized Health Services | Specialised health care services | Number of oncology sessions on (Chemotherapy and radiotherapy) | 47,646 | 9,173 | (36,101) |
| | | | Number of minimally invasive surgeries done | 7,005 | 9,852 | 864 |
| | | | Number of other cardiothoracic surgeries conducted | 1,519 | 1,023 | (496) |
| | Health Products & Technologies | Health Products & Technologies Services | Percentage of order fill rate for HPTs | 90 | 81 | (9) |
| | | | Order turnaround time(days) PHFs | 10 | 27.90 | (17.90) |
| | | Health Products & Technologies supply chain services | Percentage completion rate of the National Commodities Storage (supply chain) center | 100 | 92 | (8) |
| | 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 | 30 | (50) |

| Programmes | Sub-Programmes | Key Output | Key Performance Indicator | Annual Target(s) | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| | | National Equipment Services | Percentage of Public hospitals equipped with NESP equipment/service achieving an uptime of 95% | 75 | 251 | 176 |
| **Curative and RMNCAH** | Communicable disease control | HIV Prevention and Management Services | Number of condoms distributed in non-healthy settings | 6,786,094 | 723,706 | (6,062,388) |
| | | | Number of people currently on ARV | 1,326,419 | 1,337,622 | 11,203 |
| | Non-communicable diseases prevention and control | Mental health management services | Number of counties supported to develop mental health action plans | 10 | 1 | (9) |
| **Health Research and Innovations** | Health Innovations | Human Vaccine Services | Percentage completion rate of the human vaccine fill-and-finish facility | 70 | 40 | (30) |
| | | Digital Health Information Exchange services | % of public health facilities that have a HMIS that have been onboarded onto HIE | 80 | 10 | (70) |
| | Medical Research | | Number of products/Diagnostic kits produced | 242,506 | 67,954 | (174,552) |
| | | | Number of Specialised laboratory tests conducted | 1,019,944 | 433,309 | (586,635) |
| | | | Number of research Papers published | 525 | 665 | 140 |
| **General AdministrationPlanning and Support Services** | Financing, Planning, Monitoring and Evaluation (M&E) | Planning, M&E services | Number of policy briefs prepared | 6 | 3 | (3) |
| | | | Number of SAGAs and regulatory bodies sensitised on planning, budgeting and Monitoring and Evaluation | 15 | 0 | (15) |
| | Social Protection in Health | Health Financing Services | Number of health care providers trained in strategic purchasing for health care services | 50 | 47 | (3) |

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

Analysis of non-financial performance indicated mixed progress towards achieving the annual service delivery targets, with several key performance indicators recording low levels of achievement. It is notable that the planning, monitoring, and evaluation services did not record any output on sensitization of SAGAs and regulatory bodies, a situation attributed to budgetary constraints. Significant shortfalls were also observed in oncology sessions (9,173 chemotherapy/ radiotherapy sessions performed against target of 47,646 sessions), HIV prevention through condom distribution in non-healthy settings (only 723,706 condoms distributed out of 6.79 million targeted for distribution), and digital health information exchange services (only 10 per cent of public health facilities have Health Management Information System (HMIS) that have been onboarded onto Health Information Exchange Service despite annual target of 80 per cent).

#### 4.8.3.4 Project Implementation for the State Department for Medical Services

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

**Table 4.152: State Department for Medical Services Projects Implementation**

| Project Name (a) | Project commence date (b) | Expected Project End Date (c) | Source of Funds) (d) | Value of the Project (Kshs. Million) (e) | Funding in FY 2025/26 (Kshs. Million) (f) | Expenditure in FY 2025/26 (Kshs. Million) (g) | Cumulative Expenditure as of 30th June 2026 (Kshs. Million) (h) | Percentage of Completion (%) |
|---|---|---|---|---|---|---|---|---|
| Special Global Fund HIV Grant NFM3- NASCOP | 1/7/2021 | 6/30/2028 | GOK and Foreign | 37,641 | 2,920 | 2,777 | 20,572 | 55 |
| Kenya COVID-19 Emergency Response Project | 2/01/2020 | 6/30/2026 | GOK and Foreign | 25,700 | 8,947 | 8,152 | 29,016 | 100 |
| Vaccines Programme | 7/2/2015 | 6/2/2028 | GOK and Foreign | 88,889 | 4,627 | 4,602 | 62,301 | 70 |
| Upgrading of Maternal & Newborn Units Project-VAMED-FINLAND | 7/7/2022 | 6/30/2027 | Foreign | 4,585 | 1,200 | 325 | 3,067 | 67 |
| Procurement of Family Planning & Reproductive Health Commodities | 8/13/2014 | 8/13/2028 | GOK | 18,215 | 500 | 472 | 3,256 | 18 |
| Acquisition of Specialized Medical Equipment CHP | 1/07/2024 | 6/30/2028 | GOK | 26,000 | 500 | 500 | 7,450 | 29 |
| Procurement of Equipment at the National Blood Transfusion Services | 7/01/2015 | 30/12/2029 | GOK | 15,000 | 300 | 869 | 4,150 | 28 |
| Refurbishment/ Renovation and Replacement of Obsolete Equipment - KNH | 07/01/2021 | 30/06/2027 | GOK | 8,059 | 100 | 100 | 1,400 | 17 |
| Human Vaccine Production (BIOVAX) | 07/01/2021 | 30/6/2030 | GOK | 6,400 | 100 | 100 | 850 | 13 |

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

The project analysis indicated moderate progress across most of the projects implemented by the State Department for Medical Services. Notably, the Kenya COVID-19 Emergency Response Project had been fully completed at 100 per cent. In comparison, the Vaccines Programme and the Upgrading of Maternal & Newborn Units Project recorded substantial progress at 70 per cent and 67 per cent completion, respectively.

However, a number of projects exhibited low implementation despite having been initiated several years ago. In particular, the Procurement of Family Planning & Reproductive Health Commodities project, which commenced in August 2014, was only 18 per cent complete, while the Human Vaccine Production (BIOVAX) project and the Refurbishment/Renovation and Replacement of Obsolete Equipment at KNH stood at 13 per cent and 17 per cent completion, respectively.

Further, the Special Global Fund HIV Grant NFM3-NASCOP project, despite commencing in July 2021, had reached 55 per cent completion, indicating the need for enhanced implementation efforts to ensure the timely realisation of project objectives.

### 4.8.4 The State Department for Public Health and Professional Standards

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

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

The budget allocated to the State Department for Public Health and Professional Standards in FY 2025/26 amounted to Kshs.37.72 billion, compared to Kshs.32.47 billion allocated in FY 2024/25.

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

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

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

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs.Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Preventive and Promotive Services | Communicable Disease Control | 546.00 | 2,216.52 | 2,762.52 | 359.91 | 1,889.46 | 2,249.37 | 81 |
| | Disease Surveillance and Epidemic Response | 601.55 | 20.00 | 621.55 | 298.87 | 17.28 | 316.14 | 51 |
| | Public Health Services | 1,710.09 | - | 1,710.09 | 894.39 | - | 894.39 | 52 |
| | Radiation Safety and Nuclear Security | 199.18 | - | 199.18 | 199.18 | - | 199.18 | 100 |
| | Primary Health Care | 3,435.94 | 380.50 | 3,816.44 | 3,406.03 | 196.56 | 3,602.60 | 94 |

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs.Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Health Resource Development and Innovation | Capacity Building and Training | 8,855.72 | 1,135.00 | 9,990.72 | 8,854.62 | 1,135.00 | 9,989.62 | 100 |
| | Research and Innovation on Health | 630.40 | 400.00 | 1,030.40 | 630.40 | 400.00 | 1,030.40 | 100 |
| | Health Professional Services | 10,002.18 | - | 10,002.18 | 9,942.85 | - | 9,942.85 | 99 |
| Health Policy, Standards and Regulations | Health Standards and Quality Assurance | 4,352.57 | 50.00 | 4,402.57 | 4,237.54 | 50.00 | 4,287.54 | 97 |
| | Health Policy and Regulations | 89.44 | - | 89.44 | 54.84 | - | 54.84 | 61 |
| General Administration and Support Services | General Administration & Human Resource Management and Development | 3,063.22 | - | 3,063.22 | 2,956.55 | - | 2,956.55 | 97 |
| | Finance and Planning | 36.26 | - | 36.26 | 18.90 | - | 18.90 | 52 |
| TOTAL | | 33,522.55 | 4,202.02 | 37,724.58 | | 3,688.30 | 35,542.36 | 94 |

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

Analysis of programmes and sub-programmes showed that the state department recorded an overall absorption rate of 94 per cent. The lowest absorption rates were recorded by Disease Surveillance sub programme (51 per cent), Public Health Services sub programme (52 per cent) and Finance and Planning sub programme (52 per cent). The highest absorption rates were recorded by Radiation Safety and Nuclear Security sub programme (100 per cent), Capacity Building and Training sub programme (100 per cent) and Research and Innovation on Health sub programme (100 per cent).

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

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

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

| Programme | Sub-Programme | Key Output | Key Performance Indicator (KPI) | Annual Target(s) | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| Preventive and Promotive Health Services | Communicable disease control | Tuberculosis, Leprosy and lung health control services | Number of TB cases notified (All forms) | 98,038 | 91,448 | (6,590) |
| | | | 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 | 77,886 | (38,727) |
| | | Malaria promotive, preventive and curative services. | Malaria incidence per thousand population | 73 | 72 | (1) |
| | | | Proportion of Confirmed Malaria Cases treated | 100 | 100 | - |
| | Disease Surveillance and Epidemic Response | Disease surveillance and response services | Number of counties supported to establish functional Community Events-Based Surveillance systems (CEBS) | 11 | 25 | 14 |
| | | | Number of hospitals supported to establish the Functional Events-Based Reporting System | 50 | 72 | 22 |
| | | Health emergency and disaster preparedness and response services | Number of Counties supported to establish a Functional Public Health Emergency Operation Centre | 29 | 25 | (4) |
| | | Food safety services | Number of County Public Health officers' capacity built on Kenya School meals, Food Safety and Quality | 540 | 770 | 230 |
| | | Healthcare workers trained in epidemiology services. | Number of healthcare workers trained in Field Epidemiology | 50 | 108 | 58 |
| | 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 | 4 | (4) |
| | | | Percentage of compliant radiation facilities | 100 | 75 | (25) |
| | Primary Health Care | Primary health services | Cumulative Number of functional primary care networks (PCNs) | 268 | 278 | 10 |
| | | | Number of CHPs facilitated with a stipend | 107,831 | 107,831 | - |
| | | Ante-natal, post-natal and early-childhood health services | Percentage of women receiving post-natal care within 48 hours. | 78 | 23.8 | (54.2) |
| | | | Percentage of pregnant women attending 4 or more ANC visits | 54 | 35.5 | (18.5) |

| Programme | Sub-Programme | Key Output | Key Performance Indicator (KPI) | Annual Target(s) | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| | | | Proportion of children under 5 with diarrhoea treated with zinc/Oral Rehydration Salts (ORS) Co-pack. | 57.7 | 53.3 | (4.4) |
| | Health Promotion and Education | Health Promotion and Education Services. | Number of Information, Education and Communication materials disseminated | 60 | 65 | 5 |
| | | 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 | 14.7 | (10.3) |
| | | | Number of Health professional training institutions assessed for compliance with norms and standards of training | 160 | 408 | 248 |
| | | | Number of previous unregulated health professionals registered | 2,000 | 2,323 | 323 |
| | | Health Professionals Management and Advisory Services | Number of health workers, Capacity built for Human Resource Health data management and national health accounts | 150 | 177 | 27 |
| | | Health Professionals (medical practitioners, dentists, and Community Oral Health Officers)<br><br>Regulatory services. | Number of Medical and Dental Officer Interns placed | 1,240 | 1,275 | 35 |
| | | Health Professionals (Nurses) regulatory services | Number of nurses and midwives newly registered | 6,600 | 12,242 | 5,642 |
| | | Health Professionals (Clinical Officers) regulatory services | Number of Clinical Officers trainees indexed | 3,500 | 4,079 | 579 |
| | | Public Health Professionals regulatory services | Number of Public Health Professionals licensed | 3,900 | 3,050 | (850) |
| | | Health Professionals (Counsellors and Psychologists) Regulatory Services | Number of counsellors and psychologists indexed | 2,000 | 139 | (1,861)) |
| | 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 | 19 | 4 |
| | | Strengthened community responses and systems | Percentage development of the Systems Readiness Index for CHPs | 70 | 62.5 | (7.5) |

| Programme | Sub-Programme | Key Output | Key Performance Indicator (KPI) | Annual Target(s) | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| **General Administration, Planning and Support Services** | General Administration and Human Resource management and development | General administration services | Number of Closed-Circuit Television Cameras installed | 50 | 50 | - |
| | | Records Management Services | Percentage Digitalisation of Departmental Records | 20 | 10 | (10) |
| | | Human resources management services | Number of health care Professional interns engaged | 6,484 | 6,288 | (196) |
| | 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 | 2 | (1) |
| | | | Number of surveys conducted | 1 | 0 | (1) |

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

Analysis of non-financial performance indicated moderate progress towards achieving the annual service delivery targets set by the State Department for Public Health and Professional Standards. However, some key outputs recorded no output in the period under review, including Number of officers trained on planning, budgeting and Monitoring and Evaluation, Number of surveys conducted for M&E and Number of County Health Management Teams technically supported to implement school health initiatives due to budgetary constraints.

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

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

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

| Project Name (a) | Project commence date (b) | Expected Project End Date (c) | Source of Funds) (d) | Value of the Project (Kshs. Million) (e) | Funding in FY 2025/26 (Kshs. Million) (f) | Expenditure in FY 2025/26 (Kshs. Million) (g) | Cumulative Expenditure as of 30 June 2026 (Kshs. Million) (h) | Percentage of Completion (%) |
|---|---|---|---|---|---|---|---|---|
| Special Global Fund Malaria Grant-NFM4 | 01/7/2024 | 30/6/27 | GoK and Foreign | 25,448 | 949 | 821 | 969 | 4 |
| Equipping of Laboratories and Classrooms at KMTC | 04/3/2018 | 18/9/27 | GoK | 6,019 | 635 | 635 | 3,846 | 64 |
| Construction of Tuition Blocks and Laboratories at KMTC | 21/9/2021 | 30/6/27 | GoK and Foreign | 2,380 | 490 | 490 | 2,097 | 88 |

| Project Name (a) | Project commence date (b) | Expected Project End Date (c) | Source of Funds) (d) | Value of the Project (Kshs. Million) (e) | Funding in FY 2025/26 (Kshs. Million) (f) | Expenditure in FY 2025/26 (Kshs. Million) (g) | Cumulative Expenditure as of 30 June 2026 (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 | 300 | 2,328 | 22 |
| 1083103100 Special Global Fund TB Grant-NFM4 | 01/07/2024 | 30/06/2027 | Gok/Foreign | 2,998 | 407 | 294 | 469 | 16 |

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

Analysis by the state department showed that project completion rates ranged between 4 per cent and 88 per cent. Most projects recorded low progress despite a long implementation period. For instance, the Procurement of Anti-TB Drugs, not covered under the Global Fund TB Programme, commenced in August 2014 and has so far recorded a completion rate of only 22 per cent.

## 4.9. National Security Sector

### 4.9.1 Introduction

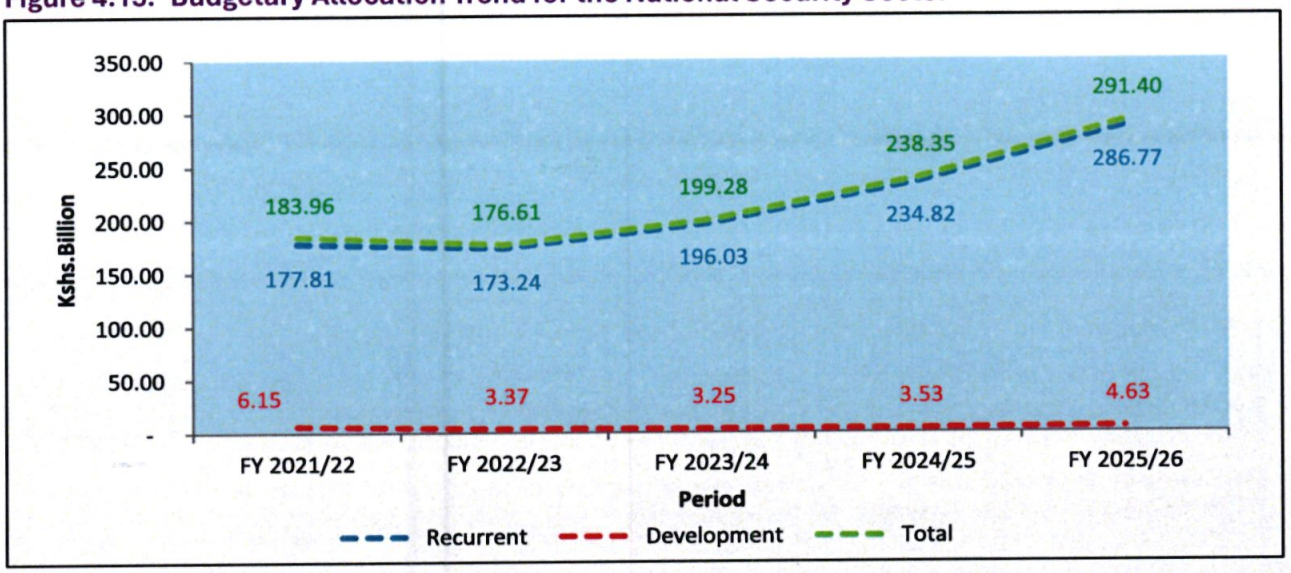
The National Security Sector comprises the Ministry of Defence and the National Intelligence Service (NIS). The Sector's mandate is to ensure the Country's Security against any threats emanating from within or outside the Kenyan borders, defend the country, and support the civil powers in maintaining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

### 4.9.2 Budget Performance for the National Security Sector

The budget for the National Security sector in FY 2025/26 is Kshs.253.77 billion, revised to Kshs. 287.90 billion in Supplementary Estimates I and Kshs. 291.40 billion in Supplementary Estimates II compared to Kshs.238.36 billion allocated in FY 2024/25. The allocation comprised Kshs. 4.63 billion for development expenditure (7 per cent of the sector's budget) and Kshs. 286.77 billion for recurrent expenditure (93 per cent of the sector's allocation). The Ministry of Defence Revised Gross Estimates amounted to Kshs. 226.45 billion (78 per cent of the sector's allocation), while the National Intelligence Service Revised Gross Estimates amounted to Kshs 64.95 billion (22 per cent of the sector's allocation). The growth in the revised budget allocation for the National Security sector is attributed to increased funding requirements for military modernisation, enhanced territorial defence capabilities, and strengthened intelligence-gathering operations.

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

**Figure 4.15: Budgetary Allocation Trend for the National Security Sector**




***Source:*** *National Treasury*

In FY 2025/26, total exchequer issues to the National Security sector were Kshs. 279.80 billion, representing 100 per cent of the sector's net estimates. The Ministry of Defence received Kshs. 214.85 billion, representing 100 per cent of the annual net estimates, while the NIS received Kshs. 64.95 billion, representing 100 per cent of the annual net estimates.

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

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

| VOTE | Development (Kshs Bn) | | | | | | Recurrent (Kshs Bn) | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Revised Gross Estimates | Revised Net Estimates | Exchequer Issues | Expenditure | % of Exchequer to Net Estimates | % of Expenditure to Gross Budget | Revised Gross Estimates | Revised Net estimates | Exchequer Issues | Expenditure | % of Exchequer to Net Estimates | % of Expenditure to Gross Estimates |
| Ministry of Defence | 4.63 | 1.00 | 1.00 | 4.58 | 100 | 99 | 221.82 | 213.99 | 213.85 | 220.20 | 113 | 99 |
| National Intelligence Service | - | - | - | - | - | - | 64.95 | 64.95 | 64.95 | 64.95 | 126 | 100 |
| **Total** | **4.63** | **1.00** | **1.00** | **4.58** | **100** | **99** | **286.77** | **278.94** | **278.80** | **285.15** | **116** | **99** |

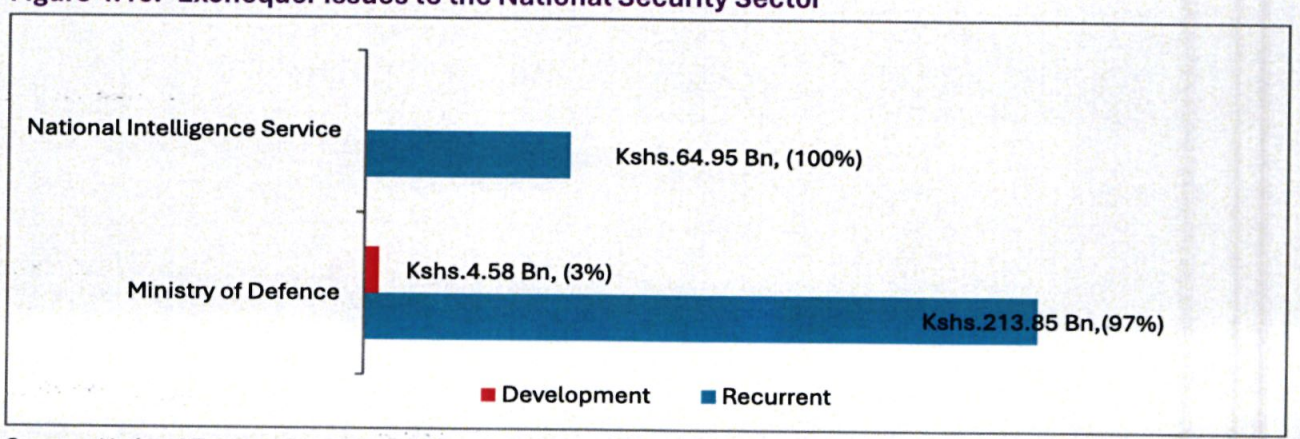
**Sector Summary**

| | Revised gross Gross budget | Revised gross Net budget | Exchequer Issues | Expenditure | % of Exchequer to Revised gross Net Budget | % of Expenditure to Revised gross Gross Budget |
|---|---|---|---|---|---|---|
| Development | 4.63 | 1.00 | 1.00 | 4.58 | 100 | 99 |
| Recurrent | 248.84 | 241.01 | 189.23 | 201.48 | 79 | 81 |
| Total | 291.40 | 279.94 | 279.80 | 289.73 | 100 | 99 |

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

Figure 4.16 summarises the exchequer issues in the National Security sector in FY 2025/26.

**Figure 4.16: Exchequer issues to the National Security Sector**




***Source:*** *National Treasury*

The total expenditure for the National Security sector in FY 2025/26 amounted to Kshs. 289.73 billion, representing 99 per cent of the gross estimates, compared to 99 per cent (Kshs. 235.78 billion) recorded in FY 2024/25. The Ministry of Defence spent Kshs. 220.20 billion on recurrent activities, representing 99 per cent of the annual gross estimates, compared to 99 per cent (Kshs. 173.61 billion) recorded in a similar period in FY 2024/25 and Kshs. 4.58 billion on development activities, representing 99 per cent of the annual gross estimates, compared to Kshs 3.51 billion recorded in a similar period in FY 2024/25. The National Intelligence Service spent Kshs. 64.95 billion on recurrent activities, accounting for 100 per cent of the annual gross estimates, compared to 100 per cent (Kshs. 58.65 billion) recorded in FY 2024/25.

### 4.9.3 The Ministry of Defence

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

### 4.9.3.1 Budget Performance by the Ministry of Defence

The revised budget allocation to the Ministry of Defence in FY 2025/26 amounted to Kshs. 226.45 billion, compared to Kshs.179.71 billion allocated in FY 2024/25.

### 4.9.3.2 Ministry of Defence Programmes and Sub-Programme Performance

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

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

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| National Defence | Defence Policy and Management | 37,175.66 | - | 37,175.66 | 37,171.95 | - | 37,171.95 | 100 |
| | Land Defence | 82,177.77 | - | 82,177.77 | 82,169.58 | - | 82,169.58 | 100 |
| | National Air Defence | 50,871.96 | - | 50,871.96 | 50,866.88 | - | 50,866.88 | 100 |
| | Territorial Waters Defence | 25,435.98 | - | 25,435.98 | 25,433.44 | - | 25,433.44 | 100 |
| | Military Modernization | 13,650.00 | 4,434.00 | 18,084.00 | 13,650.00 | 4,384.20 | 18,034.20 | 100 |
| Civil Aid | Civil Aid | 335.00 | - | 335.00 | 335.00 | - | 335.00 | 100 |
| General Administration, Planning and Support Services | Headquarters Administrative Services | 2,958.57 | - | 2,958.57 | 2,825.60 | - | 2,825.60 | 96 |
| | Defence Policy and Planning | 25.06 | - | 25.06 | 25.06 | - | 25.06 | 100 |
| | Defence Cooperation and Diplomacy | 19.43 | - | 19.43 | 19.43 | - | 19.43 | 100 |
| | Defence Financial Management & Oversight | 27.75 | - | 27.75 | 27.75 | - | 27.75 | 100 |
| Defence Industrialization | Defence Industry | 8,792.30 | 200.00 | 8,992.30 | 7,327.12 | 200.00 | 7,527.12 | 84 |
| Total | | 221,819.48 | 4,434.00 | 226,253.48 | 220,201.83 | 4,584.20 | 224,786.03 | 99 |

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

The Ministry of Defence recorded an overall absorption rate of 99 per cent in FY 2025/26, indicating that implementation of the budget was largely on track.

### 4.9.3.3 Non-financial Performance by the Ministry of Defence

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

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

| Programme | Sub Programme | Key Output | Key Performance Indicators | Annual Target | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| National Defence | Defence Policy and Management | Policy and Strategic guidance provided | % Provision of policy and strategic guidance | 100 | 100 | - |
| | | Training and Research conducted | No of Students trained | 1,170 | 1,267 | 97 |
| | | | No. of programmes offered | 27 | 25 | (2) |
| | 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 | 291.95 | (258.05) |
| | Territorial Water Defence | Sea-borne threats responded to | % of sea-borne threats responded to | 100 | 100 | - |
| | Defence Policy and Planning | Policies, Strategies, Plans developed, reviewed and implemented | No. of defence and affiliated policies, plans reviewed and developed | 2 | 3 | 1 |
| | | Monitoring and Evaluation Reports | Number of M&E Reports | 4 | 4 | - |
| | | Plans Developed/ Reviewed | Number Plans Developed/Reviewed | 2 | 3 | 1 |
| | Defence Industries | Secure Multi-Agency Communication | No. Of active subscribers connected | 3,000 | 3,150 | 150 |

***Source**: Ministry of Defence*

Analysis of the Key Performance Indicators indicates that the Ministry of Defence largely achieved its annual performance targets across most sub-programmes during the period under review. However, under the National Air Space Defence sub-programme, only 291.95 flying hours were recorded against a target of 550 due to scheduled aircraft maintenance, operational priorities, and aircraft serviceability constraints. Additionally, under the Defence Policy and Management sub-programme, 25 training programmes were offered against a target of 27, mainly because six proposed postgraduate programmes were awaiting accreditation by the Commission for University Education (CUE).

### 4.9.4 The National Intelligence Service

The National Intelligence Service is tasked with National Security Intelligence.

#### 4.9.4.1 Budget Performance by the National Intelligence Service

In FY 2025/26, the National Intelligence Service was allocated Kshs.51.45 billion, revised to Kshs. 61.45 billion in Supplementary Estimates I and Kshs. 64.95 billion in Supplementary Estimates II compared to Kshs.58.65 billion in FY 2024/25.

#### 4.9.4.2 National Intelligence Service Programmes and Sub-Programme Performance

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

**Table 4.159: The National Intelligence Service Programme Performance**

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| National Security Intelligence | Security Intelligence | 64,947.23 | - | 64,947.23 | 64,947.19 | - | 64,947.19 | 100 |
| Total | | 64,947.23 | - | 64,947.23 | 64,947.19 | - | 64,947.19 | 100 |

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

The National Intelligence Service recorded an overall absorption rate of 100 per cent in FY 2025/26.

## 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 Bottom-Up Economic Transformation Agenda, and the Fourth Medium Term Plan of Kenya Vision 2030. Priority was also accorded to ongoing interventions supporting the newly established institutions.

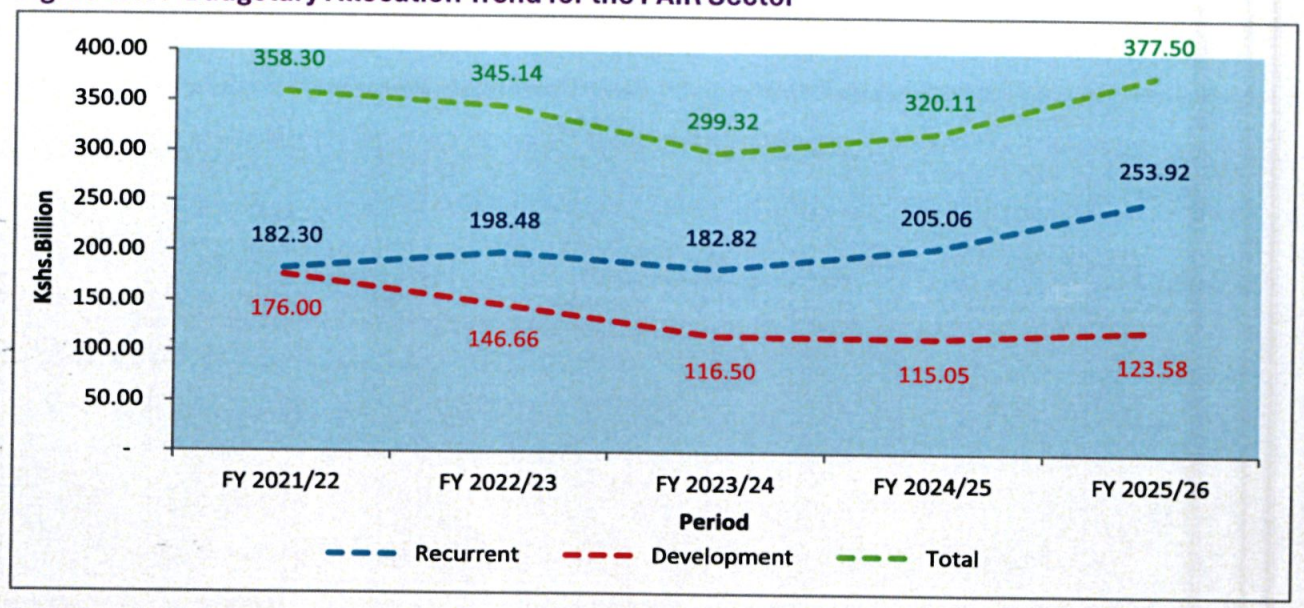
### 4.10.2 Budget Performance for the PAIR Sector

The revised budget allocation to PAIR in FY 2025/26 amounted to Kshs.321.50 billion, revised to Kshs.378.52 billion in Supplementary Estimates I and Kshs.377.50 billion in Supplementary Estimates II, compared to the Kshs.320.11 billion allocated in FY 2024/25. This amount represents 7 per cent of the gross national budget of Kshs.5.27 trillion and 13 per cent of the MDAs' budget of Kshs.2.93 trillion. The allocation included Kshs.123.58 billion (33 per cent) for development activities and Kshs.253.92 billion (67 per cent) for recurrent expenditure. The National Treasury received the highest budgetary allocation of Kshs.127.14 billion (34 per cent of the Sector's budget), while the State Department for

Cabinet Affairs had the lowest budgetary allocation of Kshs.0.2billion (less than 1 per cent of the PAIR Sector's allocation).

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

**Figure 4.17: Budgetary Allocation Trend for the PAIR Sector**

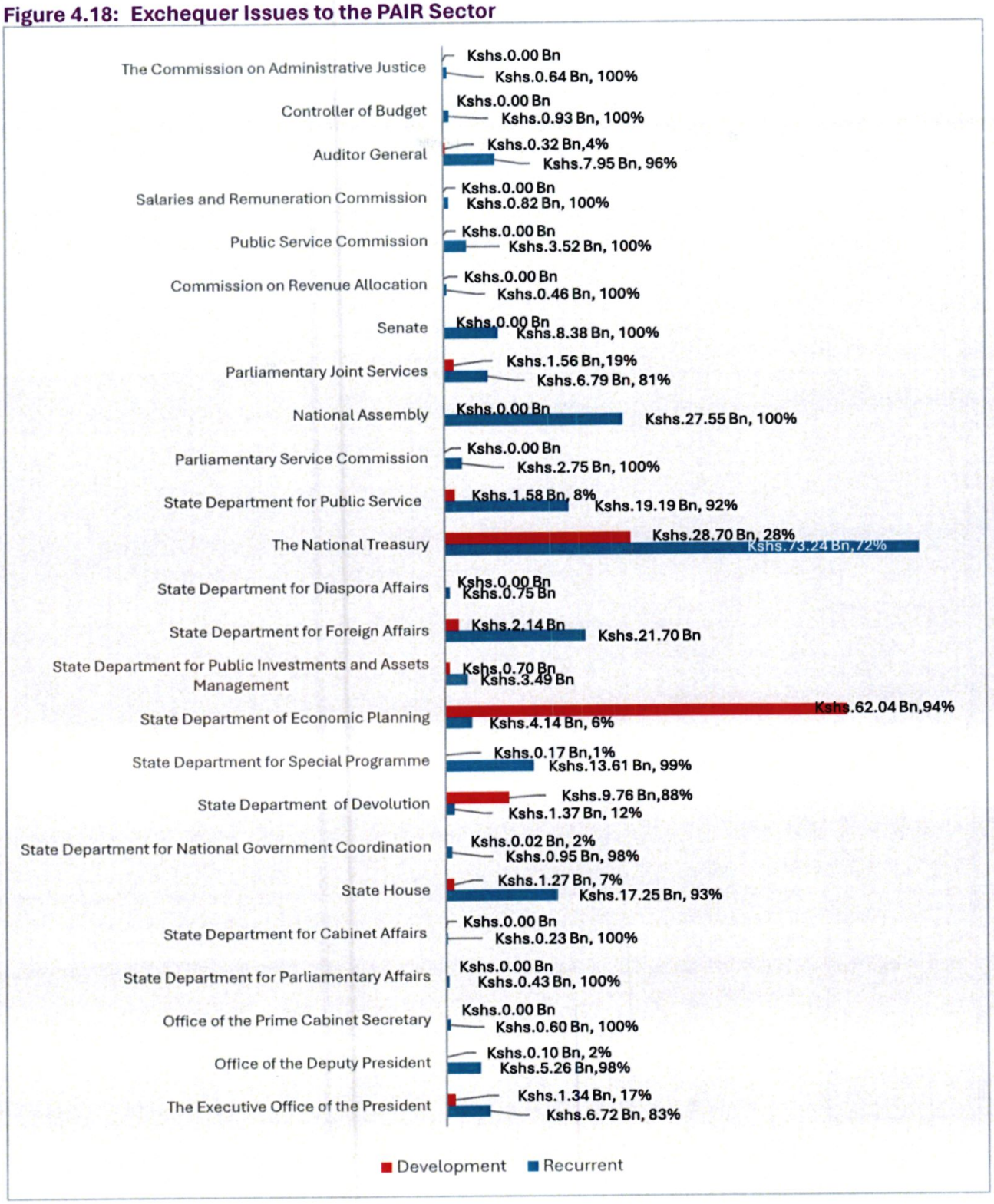



***Source:*** *National Treasury*

The total exchequer issues to the PAIR Sector amounted to Kshs.338.44 billion, representing 97 per cent of the Sector's net estimates. This amount comprised Kshs.109.69 billion for development expenditure, representing 94 per cent of development net estimates, and Kshs.228.75 billion for recurrent activities, representing 98 per cent of recurrent net estimates.

In FY 2025/26, the Executive Office of the President, Office of the Deputy President, state department for special programme and the state department for Economic Planning received the highest proportion of development exchequer issues to development net estimates at 100 per cent, while the state department for Devolution received the lowest at 69 per cent. On the other hand, all the MDAs under the PAIR Sector received recurrent exchequer issues of 95 per cent and above of the revised recurrent net estimates except for the State Department for National Government Coordination and the State Department for Foreign Affairs that recorded the lowest ratios of recurrent exchequer issues to revised recurrent net estimates at 92 per cent each. Figure 4.18 shows the exchequer issues to the PAIR Sector in FY 2025/26.

**Figure 4.18: Exchequer Issues to the PAIR Sector**




***Source:*** *National Treasury*

The total expenditure for the PAIR Sector amounted to Kshs.346.54 billion, representing 92 per cent of the gross estimates, compared to Kshs.293.47 billion (92 per cent) recorded in the FY 2024/25. This amount comprised Kshs.111.27 billion for the development budget representing an absorption rate of 90 per cent, compared to 95 per cent (Kshs.108.97 billion) recorded in the FY 2024/25, and Kshs.235.26 billion for recurrent expenditure representing 93 per cent of the recurrent gross estimates, compared to 90 per cent (Kshs.184.50 billion) recorded in FY 2024/25. Table 4.160 shows an analysis of exchequer issues and expenditure in FY 2025/26 for the PAIR Sector.

## Table 4.160: PAIR Sector-Analysis of Exchequer Issues and Expenditure

| VOTE | Development (Kshs.Bn) | | | | | | Recurrent (Kshs.Bn) | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Revised Gross Estimates | Revised Net Estimates | Exchequer Issues | Expenditure | % of Exchequer to Net Estimates | % of Expenditure to Gross Estimates | Revised Gross Estimates | Revised Net Estimates | Exchequer Issues | Expenditure | % of Exchequer to Net Estimates | % of Expenditure to Gross Estimates |
| The Executive Office of the President | 1.34 | 1.34 | 1.34 | 1.33 | 100 | 99 | 6.86 | 6.85 | 6.72 | 6.79 | 98 | 99 |
| Office of the Deputy President | 0.10 | 0.10 | 0.10 | 0.10 | 100 | 100 | 5.27 | 5.26 | 5.26 | 5.26 | 100 | 100 |
| Office of the Prime Cabinet Secretary | - | - | - | - | - | - | 0.63 | 0.63 | 0.60 | 0.61 | 96 | 96 |
| State Department for Parliamentary Affairs | - | - | - | - | - | - | 0.44 | 0.44 | 0.43 | 0.43 | 99 | 99 |
| State Department for Cabinet Affairs | - | - | - | - | - | - | 0.24 | 0.24 | 0.23 | 0.23 | 96 | 96 |
| State House | 1.29 | 1.29 | 1.27 | 1.27 | 98 | 98 | 17.25 | 17.25 | 17.25 | 17.25 | 100 | 100 |
| State Department for National Government Coordination | 0.02 | 0.02 | 0.02 | 0.02 | 97 | 100 | 1.03 | 1.03 | 0.95 | 0.95 | 92 | 92 |
| State Department for Devolution | 14.18 | 14.18 | 9.76 | 9.86 | 69 | 70 | 1.37 | 1.37 | 1.37 | 1.37 | 100 | 99 |
| State Department for Special Programmes | 0.17 | 0.17 | 0.17 | 0.17 | 100 | 100 | 13.81 | 13.81 | 13.61 | 13.53 | 99 | 98 |
| State Department of Economic Planning | 62.21 | 62.20 | 62.04 | 62.05 | 100 | 100 | 4.43 | 4.15 | 4.14 | 4.38 | 100 | 99 |
| Investments and Assets Management | 0.74 | 0.74 | 0.70 | 0.72 | 94 | 99 | 3.87 | 3.53 | 3.49 | 3.78 | 99 | 98 |
| State Department for Foreign Affairs | 2.35 | 2.35 | 2.14 | 2.35 | 91 | 100 | 23.75 | 23.46 | 21.70 | 17.03 | 92 | 72 |
| State Department for Diaspora Affairs | - | - | - | - | - | - | 0.76 | 0.76 | 0.75 | 0.75 | 99 | 99 |
| The National Treasury | 37.26 | 30.39 | 28.70 | 29.69 | 94 | 80 | 89.87 | 73.44 | 73.24 | 79.97 | 100 | 89 |
| State Department for Public Service | 2.02 | 1.78 | 1.58 | 1.83 | 89 | 91 | 22.25 | 19.33 | 19.19 | 23.01 | 99 | 103 |
| Parliamentary Service Commission | - | - | - | - | - | - | 2.87 | 2.87 | 2.75 | 2.73 | 96 | 95 |
| National Assembly | - | - | - | - | - | - | 28.93 | 28.93 | 27.55 | 27.39 | 95 | 95 |
| Parliamentary Joint Services | 1.57 | 1.57 | 1.56 | 1.56 | 99 | 100 | 6.95 | 6.92 | 6.79 | 6.81 | 98 | 98 |

| VOTE | Development (Kshs.Bn) | | | | | | Recurrent (Kshs.Bn) | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Revised Gross Estimates | Revised Net Estimates | Exchequer Issues | Expenditure | % of Exchequer to Net Estimates | % of Expenditure to Gross Estimates | Revised Gross Estimates | Revised Net Estimates | Exchequer Issues | Expenditure | % of Exchequer to Net Estimates | % of Expenditure to Gross Estimates |
| Senate | - | - | - | - | - | - | 8.38 | 8.38 | 8.38 | 8.38 | 100 | 100 |
| The Commission on Revenue Allocation | - | - | - | - | - | - | 0.49 | 0.49 | 0.46 | 0.46 | 94 | 93 |
| Public Service Commission | - | - | - | - | - | - | 3.63 | 3.60 | 3.52 | 3.50 | 98 | 97 |
| Salaries and Remuneration Commission | - | - | - | - | - | - | 0.87 | 0.87 | 0.82 | 0.81 | 94 | 93 |
| Auditor General | 0.33 | 0.33 | 0.32 | 0.32 | 96 | 97 | 8.36 | 7.95 | 7.95 | 8.27 | 100 | 99 |
| Controller of Budget | - | - | - | - | - | - | 0.95 | 0.95 | 0.93 | 0.93 | 99 | 98 |
| The Commission on Administrative Justice | - | - | - | - | - | - | 0.67 | 0.67 | 0.64 | 0.65 | 97 | 98 |
| Total | 123.58 | 116.45 | **109.69** | **111.27** | 94 | 90 | 253.92 | 233.19 | **228.75** | **235.26** | 98 | 93 |

**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 Revised Gross Estimates (Kshs.Bn) |
|---|---|---|---|---|---|---|
| Development | 123.58 | 116.45 | **109.69** | **111.27** | 94 | 90 |
| Recurrent | 253.92 | 233.19 | **228.75** | **235.26** | 98 | 93 |
| Total | 377.5 0 | 349.63 | 338.44 | 346.54 | 97 | 92 |

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

The state department for devolution and the state department for Foreign Affairs recorded the lowest percentage of development expenditure to gross development estimates at 72 per cent and 74 per cent respectively. The State Department for Public service recorded the highest recurrent expenditure to Revised Gross Estimates at 103 per cent. while the state department for foreign affairs recorded the lowest absorption of recurrent budget at 72 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 revised budget allocation to the Executive Office of the President in FY 2025/26 amounted to Kshs.8.2 billion, compared to Kshs.4.62 billion allocated in FY 2024/25.

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

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

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

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs.Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Government Printing Services | Government Printing Services | 782.60 | 300.00 | 1,082.60 | 766.77 | 290.82 | 1,057.58 | 98 |
| General Administration, Planning and Support Services | General Administration, Planning and Support Services | 3,330.72 | 790.01 | 4,120.72 | 3,391.43 | 789.41 | 4,180.84 | 101 |
| Government Advisory Services | Power of Mercy Advisory Services | 39.10 | - | 39.10 | 39.16 | - | 39.16 | 100 |
| | Counter Terrorism Services | 450.00 | 185.00 | 635.00 | 450.00 | 183.21 | 633.21 | 100 |
| | Strategic Policy Advisory Services | 895.83 | - | 895.83 | 880.91 | - | 880.91 | 98 |
| Leadership and Coordination Services | Leadership and Coordination Services | 1,361.89 | 69.00 | 1,430.90 | 1,260.75 | 68.87 | 1,329.62 | 93 |
| Total | | 6,860.14 | 1,344.01 | 8,204.15 | 6,789.02 | 1,332.30 | 8,121.32 | 99 |

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

The analysis revealed an overall absorption rate at 99 per cent. Leadership and Coordination Services sub programme had the lowest absorption rate at 93 per cent.

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

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

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

| Programme | Sub Programme | Key Output | Key Performance Indicators | Annual Target | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| General Administration, Planning and Support Services | General Administration, Planning and Support Services | Policy coordination and oversight | % of Government Policy/Executive Orders/Directives/Proclamations transmitted to MDAs | 100 | 100 | - |
| | | Funds for the Disabled of Kenya disbursed | % level of disbursement | 100 | 100 | 0 |
| | | ICT services provided | No. of digitalized services | 3 | 3 | - |
| | | Climate change and adaptation measures undertaken | % survival rate of trees planted | 100 | 100 | 0 |
| | Power of Mercy Advisory Services | Advisory to H.E. the President on the exercise of the Power of Mercy provided | Annual Report | 1 | 1 | 0 |
| | | Sensitization forums on the exercise of the Power of Mercy | No. of sensitization forums | 25 | 18 | (7) |
| Government Printing Services | Government Printing Services | Government Printing Services | % orders processed within 7 days | 100 | 98 | (2) |
| | | | No. of equipment acquired | 5 | 5 | - |
| | | | No. of sections refurbished | 2 | 2 | - |
| Leadership and Co-ordination of Government Services | Leadership and Coordination | Advisory on public service reforms and re-engineering services | % level of advisory | 100 | 100 | - |
| | | Kenya - Uganda boundary reaffirmed | Number of Kilometres reaffirmed. | 50 | 0 | (50) |
| | | Kenya – Tanzania boundary reaffirmed | No. of Kilometres of reaffirmed boundary line | 100 | 120 | 20 |

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

Performance was mixed, with several outputs such as policy coordination, ICT services, and advisory services achieving 100 per cent of targets, and Kenya–Tanzania boundary reaffirmation exceeding target. However, there was an underachievement in Sensitization forums on the exercise of the Power of Mercy (18 out of the targeted 25 forums) and a major shortfall was observed in Kenya–Uganda boundary reaffirmation (nil output).

### 4.10.3.4 Projects Implementation Status for The Executive Office of the President

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

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

| Project Name(a) | Project Commencement Date (b) | Expected Project End Date (c) | Source of Funds (d) | Estimated Value of the Project (Kshs. Million) (e) | Total Funding in FY 2025/26 (Kshs. Million) (f) | Expenditure in FY 2025/26 (Kshs. Million) (g) | Cumulative project expenditure as of 30th June 2026 (Kshs. Million) (h) | Percentage (%) of Completion |
|---|---|---|---|---|---|---|---|---|
| General Works-Refurbishment of Harambee House Main | Jul 1, 2015 | 30 June 2026 | GOK | 686.50 | 30.00 | 30.00 | 148.09 | 22 |
| National Fund for the disabled of Kenya | Jul 1, 2016 | 30 June 2027 | GOK | 6,240.90 | 450.00 | 450.00 | 2,660.80 | 43 |
| Directorate of Resource Survey & Remote Sensing | Jul 1, 2019 | 30 June 2027 | GOK | 5,110.00 | 69.00 | 68.87 | 295.97 | 6 |
| Modernization of Press & Refurbishment of Buildings at GP" | Jul 1, 2013 | 30 June 2028 | GOK | 12,512.00 | 300.00 | 290.82 | 1,272.52 | 10 |
| Kenya - EU Partnership on National Strategy to Counter terrorism | FEB 1,2025 | 31 January 2029 | Foreign | 765.70 | 185.00 | 183.20 | 208.91 | 27 |

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

Analysis of the project implementation under the Executive Office of the President showed that the refurbishment of Harambee House Main (22 per cent complete) had timeline overrun given the completion date of June 2026. In addition, the Directorate of Resource Survey and Remote Sensing project (6 per cent complete), expected to be completed by June 2027, had recorded slow progress. The Modernization of Press and Refurbishment of Buildings at Government Press project had recorded low progress, with completion standing at 10 per cent despite commencing in 2013, indicating delays in implementation as the project was still ongoing.

### 4.10.4 The Office of the Deputy President

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

### 4.10.4.1 Budget Performance by the Office of the Deputy President

The revised budget allocation to the Office of the Deputy President in FY 2025/26 amounted to Kshs.5.37 billion, compared to Kshs.3.22 billion allocated in FY 2024/25.

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

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

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

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs.Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Deputy President Services | General Administration, Planning and Support | 981.13 | 100.00 | 1,081.13 | 975.68 | 100.00 | 1,075.68 | 99 |
| | Coordination and Supervision | 4,211.63 | - | 4,211.63 | 4,211.63 | - | 4,211.63 | 100 |
| | Government Strategic Priority Intervention | 74.89 | - | 74.89 | 74.89 | - | 74.89 | 100 |
| Total | | 5,267.65 | 100.00 | 5,367.65 | 5,262.20 | 100 | 5,362.20 | 100 |

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

The office of the Deputy President recorded 100 per cent absorption of the programme's budget.

### 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 FY 2025/26 is presented in Table 4.165.

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

| Programme | Sub-Programmes | Key Output | Key Performance Indicators | Annual Target(s) | Actual as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| Deputy President Services | General Administration, Planning and Support Services | ODP strategic meetings organized and coordinated | No. of Reports on decisions implemented | 4 | 4 | - |
| | 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 | 20 | - |
| | Government Strategic Priorities and Interventions | Intergovernmental Budget & Economic Council meetings coordinated | Number of council meetings convened | 4 | 3 | (1) |
| | | | Number of progress reports on resolutions implemented | 4 | 4 | - |
| | | Development Partnership enhanced developed cooperation enhanced | Number of Development Partnership Forums | 2 | 2 | |
| | | | Number of progress reports | 4 | 4 | - |
| | | Reports to honours and award for consideration by H.E the President | No. of reports | 1 | 1 | - |
| | | Implementation of NEDI programs/projects tracked and reported | No. of M&E reports | 4 | - | (4) |

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

The analysis indicated above average performance across sub-programmes. Coordination of H.E. the Deputy President's domestic and foreign engagements and Strategic policy advisories aligned to the overall strategic direction of government priorities to enhance decision making achieved 100 per cent of the target, reflecting strong performance in core functions. However, there was no M&E report on Implementation of NEDI programs/projects. This was occasioned by a transfer of the function to the state department for ASALs.

**Table 4.166: The Office of the Deputy President Projects Implementation Status**

| Project Name(a) | Project Commencement Date (b) | Expected Project End Date (c) | Source of Funds (d) | Estimated Value of the Project (Kshs. Million) (e) | Total Funding in FY 2025/26 (Kshs. Million) (f) | Expenditure in FY 2025/26 (Kshs. Million) (g) | Cumulative project expenditure as of 30th June 2026 (Kshs. Million) (h) | Percentage (%) of Completion |
|---|---|---|---|---|---|---|---|---|
| Refurbishment of Buildings at Karen | Jul 1, 2023 | 30 June 2027 | GOK | 560.00 | 50.00 | 50.00 | 287.1 | 51 |
| Refurbishment of Buildings | Jul 1, 2023 | 30 June 2027 | GOK | 450.40 | 50.00 | 50.00 | 148.4 | 33 |

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

Analysis of the project implementation under the Office of the Deputy President showed that both projects expected to be completed by June 2027, had recorded slow progress.

### 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 revised budget allocation to the Office of the Prime Cabinet Secretary in FY 2025/26 amounted to Kshs 628.94 million, compared to Kshs.958.15 million allocated in FY 2024/25.

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

The budgetary allocation was to fund one programme. Table 4.167 shows budget execution by programme and sub-programmes under the Office of the Prime Cabinet Secretary in FY 2025/26.

**Table 4.167: The Office of the Prime Cabinet Secretary Programme and Sub-Programme Performance**

| Programme | Sub-Programme | Revised Gross Estimates (Kshs.Million) | | | Expenditure (Kshs.Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Government Coordination and Supervision | Coordination and Supervision Services | 419.11 | - | 419.11 | 416.50 | - | 416.50 | 99 |
| | Administration and Support Services | 209.83 | - | 209.83 | 188.73 | - | 188.73 | 90 |
| **Total** | | **628.94** | **-** | **628.94** | **605.23** | **-** | **605.23** | **96** |

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

Analysis of programme and sub-programmes showed that the Coordination and Supervision Services sub-programme recorded an absorption rate of 99 per cent, while the Administration and Support Services sub-programme recorded an absorption rate of 90 per cent. Overall, the programme recorded an absorption rate of 96 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 FY 2025/26 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) | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| Government coordination and Supervision | Coordination and Supervision Services | PCS is fully facilitated to execute the mandate | % level of facilitation | 100 | 100 | - |
| | | The National Development Implementation Committee convened | Number of NDIC meetings held | 4 | 2 | (2) |
| | | Collaboration framework with MDAs and potential partners developed | Number of MoUs signed | 12 | 5 | (7) |

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

The Government Coordination and Supervision Programme achieved full facilitation of Prime Cabinet Secretary to execute his mandate at 100 per cent, indicating adequate operational support. However, suboptimal performance was recorded in convening National Development Implementation Committee meetings (only 2 meetings held out of target of 4 meetings), and developing collaboration framework with MDAs and potential partners (only 5 signed Memoranda of Understanding compared to an annual target of 12 Memoranda).

### 4.10.6 The State Department for Parliamentary Affairs

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

#### 4.10.6.1 Budget Performance by the State Department for Parliamentary Affairs

The revised budget allocation to the State Department for Parliamentary Affairs in FY 2025/26 amounted to Kshs.439.54 million, compared to Kshs.322.92 million allocated in FY 2024/25.

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

The revised 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 FY 2025/26

**Table 4.169: The State Department for Parliamentary Affairs Programme and Sub-Programme Performance**

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs.Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Parliamentary Liaison and Legislative Affairs | Parliamentary Liaison Affairs | 67.16 | - | 67.16 | 66.52 | - | 66.52 | 99 |
| | Legislative Coordination Services | 42.51 | - | 42.51 | 41.49 | - | 41.49 | 98 |
| Policy Coordination and Strategy | Policy Coordination Services | 72.52 | - | 72.52 | 71.11 | - | 71.11 | 98 |
| | Policy Advisory Services | 28.29 | - | 28.29 | 28.13 | - | 28.13 | 99 |
| General Administration, Planning and Support Services | Administrative Services | 229.05 | - | 229.05 | 225.90 | - | 225.90 | 99 |
| Total | | 439.54 | - | 439.54 | 433.15 | - | 433.15 | 99 |

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

The State Department for Parliamentary Affairs' performance recorded an absorption rate of 98 to 99 per cent of the budget across all programmes.

### 4.10.6.3 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 FY 2025/26.

**Table 4.170: Non-Financial Performance by the State Department for Parliamentary Affairs**

| Programme | Sub-Programme | Key Output | Key Performance Indicators | Annual Targets | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| Parliamentary Liaison and Legislative Affairs | Parliamentary Liaison Services | Parliamentary Liaison Services | Number of MDAs' capacity built on Parliamentary Liaison | 52 | 52 | 0 |
| | | | Number of status reports on Parliamentary Resolutions and executive undertakings to Parliament | 4 | 2 | (2) |
| | | | Number of reports on Government business in Parliament Into the Cabinet | 3 | 3 | - |

| Programme | Sub-Programme | Key Output | Key Performance Indicators | Annual Targets | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| Policy Coordination and Strategy | Policy Coordination Services | Policy Coordination Services | % Completion of Policy Module LATIS | 100 | 100 | - |
| | | | No. of officers from MDACs capacity built | 52 | 52 | - |
| | | | Number of technical capacities built | 20 | 18 | (2) |
| | | | Number of Advisory Reports | 2 | 1 | (1) |

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

The Policy Coordination Services sub-programme achieved 100 per cent completion of the Policy Module LATIS target and Number of officers from MDACs capacity built, while the Parliamentary Liaison Services sub-programme recorded 2 status reports on Parliamentary Resolutions and executive undertakings to Parliament out of the 4 targeted reports.

### 4.10.7 The State Department for National Government Coordination

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

#### 4.10.7.1 Budget Performance by the State Department for National Government Coordination

The revised budget allocation to the State Department for National Government Coordination in FY 2025/26 amounted to Kshs.1.06 billion. There was no budget allocation in FY 2024/25 since it was a newly created State Department.

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

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

**Table 4.171: The State Department for National Government Coordination Programme and Sub-Programme Performance**

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs.Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Government Coordination and Supervision | Coordination and Supervision Services | 489.89 | 22.00 | 511.89 | 447.83 | 21.94 | 469.77 | 92 |
| | Administration and Support Services | 544.52 | - | 544.52 | 499.03 | - | 499.03 | 92 |
| **Total** | | **1,034.34** | **22.00** | **1,056.34** | **946.87** | **21.94** | **968.81** | **92** |

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

The programmes and sub-programmes analysis revealed an absorption rate of 92 per cent on both sub programmes.

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

The achievements against Key Performance Indicators of the State Department for National Government Coordination in FY 2025/26 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 | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| Government Coordination and Supervision | Coordination and Supervision Services | Coordination Services | % Implementation of coordination services | 100 | 100 | - |
| | | | Number of National Government policy progress reports | 4 | 3 | (1) |
| | | Planning, monitoring, Evaluation and Services | Number of Monitoring and Evaluation Reports | 4 | 4 | - |
| | | | % Level automation of the Performance Contracting (PC) processes | 85 | - | (85) |
| | | | Number of PCs aligned to the government priorities | 477 | 505 | 28 |
| | | | Number of Mid-Year Performance evaluations (MDAs) | 477 | 486 | 9 |
| | | National Cohesion Services | Number of intercommunity exchange visits conducted for stakeholders | 4 | 4 | - |

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

The State Department for National Coordination recorded strong progress in achieving its service delivery targets in FY 2025/26, with achievement exceeding targets on the number of Performance Contracts (PCs) aligned to government priorities (505 PCs out of target of 477 PCs) and number of mid-year performance evaluations for MDAs (486 evaluations against target of 477 evaluations), while Coordination Services was fully implemented at 100 per cent. However, no progress was realized in automation of the performance contracting processes (nil output against target of 85 per cent). It lagged behind due to inadequate funding.

### 4.10.8 The State Department for Cabinet Affairs

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

#### 4.10.8.1 Budget Performance by the State Department for Cabinet Affairs

The revised budget allocation to the State Department for Cabinet Affairs in FY 2025/26 amounted to Kshs.235.17 million, compared to Kshs.221.71 million allocated in FY 2024/25.

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

The revised budget allocation was to fund one programme. Table 4.173 shows budget execution by programme and sub-programmes under the State Department for Cabinet Affairs in FY 2025/26.

**Table 4.173: The State Department for Cabinet Affairs Programme and Sub-Programme Performance**

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs.Million) | | | Expenditure (Kshs.Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Cabinet Affairs Delivery | Cabinet Decision and Presidential Directives | 48.39 | - | 48.39 | 47.09 | - | 47.09 | 97 |
| | Coordination of Development Partners and Implementation of Special Government Initiatives | 11.43 | - | 11.43 | 9.31 | - | 9.31 | 81 |
| | Public Sector Reforms | 24.22 | - | 24.22 | 21.88 | - | 21.88 | 90 |
| | General Administration, Planning and Support Services | 151.14 | - | 151.14 | 147.65 | - | 147.65 | 98 |
| Total | | 235.17 | - | 235.17 | 225.93 | - | 225.93 | 96 |

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

Analysis of programme and sub-programme performance revealed varying absorption rates across various sub-programmes under the State Department for Cabinet Affairs, with the State Department recording an overall absorption rate of 96 per cent. Coordination of Development Partners and Implementation of Special Government Initiatives sub programme recorded the lowest absorption of 81 per cent

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

The achievements against Key Performance Indicators of the State Department for Cabinet Affairs in FY 2025/26 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) | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| Cabinet Affairs Services | Cabinet Decisions and Presidential Directives Delivery | Executive Decisions Delivery Service | % level of completion of GDMIS developed and maintained | 100 | 10 | (90) |
| | | | Bi-annual and Annual Implementation status reports for Cabinet Decisions and Presidential Directives prepared | 2 | 2 | - |
| | | | Implementation guidelines and Collaboration framework for Cabinet Decisions and Presidential Directives | 1 | 1 | - |
| | Coordination of Dev partners & Implementation of Special Govt Initiatives | Government initiatives Coordianation Services | Implementation of SGIs monitored, evaluated and reported to the cabinet | 4 | 0 | (4) |
| | Public Sector Reform | Public Sector Reform | Number of Project Concept Notes | 3 | 0 | (3) |
| | | | Number of public mapping reports on ongoing value for Money Public sector reforms. | 1 | 1 | - |

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

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

### 4.10.9 The State Department for Special Programmes

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

#### 4.10.9.1 Budget Performance by the State Department for Special Programmes

The revised budget allocation to the State Department for Special Programmes in FY 2025/26 amounted to Kshs.13.97 billion. There was no budget allocation in FY 2024/25 since it was a newly created State Department.

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

The revised budget allocation was to fund one programme. Table 4.175 shows budget execution by programme and sub-programmes under the State Department for Special Programmes in FY 2025/26.

**Table 4.175: Programme and Sub-Programme Performance of the State Department for Special Programmes**

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs.Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Accelerated ASALs Development | Drought Management | 90.65 | 165.60 | 256.25 | 88.64 | 165.60 | 254.24 | 99 |
| | Relief, Rehabilitation and Recovery Services | 13,437.31 | - | 13,437.31 | 13,215.53 | - | 13,215.53 | 98 |
| | Administrative Services | 280.66 | - | 280.66 | 224.95 | - | 224.95 | 80 |
| **Total** | | **13,808.63** | **165.60** | **13,974.23** | **13,529.12** | **165.60** | **13,694.72** | **98** |

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

The state department for special programmes recorded an overall absorption rate of 98 per cent with administrative services sub programme recording the lowest absorption rate (80 per cent).

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

The achievements against Key Performance Indicators of the State Department for Special Programmes in FY 2025/26 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 | Achieved as of 30th June, 2026 | Variance |
|---|---|---|---|---|---|---|
| Disaster Risk Management | Relief, Rehabilitation and Recovery Services | Relief and Rehabilitation | Number of households supported with relief food | 400,000 | 2,889,610 | 2,489,610 |
| | | | Number of households receiving non-food items | 200,000 | 415,807 | 215,807 |
| | | | % Completion of RAMIS | 100 | 60 | (40) |
| | Disaster Risk Reduction Services | Disaster Response Coordination Services | % of disaster response coordinated | 100 | 100 | - |
| | | | Number of Counties assessed on disaster preparedness | 23 | 14 | (9) |
| | | | % of affected families/entities supported post-disaster | 100 | 75 | (25) |
| | | Disaster Management Services | Number of ward drought contingency plans produced to inform response plans | 81 | 32 | (49) |

| Programme | Sub-Programmes | Key Output | Key Performance Indicator (KPI) | Annual Target | Achieved as of 30th June, 2026 | Variance |
|---|---|---|---|---|---|---|
| | | | Number of sector-specific drought response interventions funded | 175 | 6 | (169) |
| | | | Number of drought coordination forums held (national/ county level) | 130 | 37 | (93) |
| | General Administration and Support Services | Improved Service Delivery | % Staff Appraised on PAS | 100 | 0 | (100) |
| | | | Number of MTEF budget reports prepared | 3 | 3 | - |
| | | | No. of Budget Implementation Reports prepared | 4 | 4 | - |
| | | | Number of Strategic plans developed/reviewed | 1 | 1 | - |
| | | | Number of monitoring and evaluation reports produced | 4 | 0 | (4) |

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

The State Department for Special Programmes surpassed its target on households supported with relief food, with 2,889,610 households supported out of 400,000 households targeted. However, many output areas recorded low performance including specific drought response interventions funded (only 6 interventions funded against target of 175 interventions), development of Ward drought contingency plans to inform response (only 32 plans prepared out of target 81 plans), Drought coordination forums held (Only 37 out of target 130 forums held) and assessment on disaster preparedness (only 14 County assessed out of target of 23 Counties). Further, no monitoring and evaluation report was produced during the period.

### 4.10.10 The State House

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

#### 4.10.10.1 Budget Performance by the State House

The revised budget allocation to the State House in FY 2025/26 amounted to Kshs.18.55 billion, compared to Kshs.12.07 billion allocated in FY 2024/25.

#### 4.10.10.2 State House Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.177 shows budget execution by programme and sub-programmes under the State House in FY 2025/26.

**Table 4.177: The State House Programme and Sub-Programme Performance**

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs.Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| State House Affairs | Coordination of State House Functions | 16,821.28 | 1,294.91 | 18,116.19 | 16,820.79 | 1,270.36 | 18,091.15 | 100 |
| | Administration of statutory Benefits for the retired Presidents and Deputy Presidents | 432.61 | - | 432.61 | 432.61 | - | 432.61 | 100 |
| Total | | 17,253.89 | 1,294.91 | 18,548.79 | 17,253.40 | 1,270.36 | 18,523.76 | 100 |

***Source**: The State House*

Analysis of programme and sub-programmes of the state house shows an absorption rate of 100 per cent for all sub programmes.

### 4.10.10.3 Non-financial Performance by the State House

The achievements against Key Performance Indicators of State House in FY 2025/26 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) | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|
| Coordination of State House Functions | The President facilitated to execution of the constitutional mandate | % level of operations, activities and programmes facilitated | 100 | 100 | - |
| | National day celebrations facilitated | No. of National celebrations facilitated | 3 | 3 | - |
| | Public exhibition on presidential library materials conducted | No. of exhibitions | 5 | 5 | - |
| | The President facilitated to execution of the constitutional mandate | % level of operations, activities and programmes facilitated | 100 | 100 | - |
| | The President facilitated to execution of the constitutional mandate | % level of operations, activities and programmes facilitated | 100 | 100 | - |
| | The President facilitated to execution of the constitutional mandate | % level of operations, activities and programmes facilitated | 100 | 100 | - |

| Sub-Programme | Key Output | Key Performance Indicators | Annual Target(s) | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|
| | President's functions and events covered | % level of coverage | 100 | 100 | - |
| | Social media accounts maintained and updated | % of State House Presidential social media accounts maintained and updated | 100 | 100 | - |
| | Media Content developed and disseminated | No. of documentaries on BETA priorities produced and aired | 18 | 19 | 1 |
| | Monthly stakeholder engagement conducted | Number of stakeholder engagement forums | 8 | 8 | - |
| | Monthly press briefings conducted | No. of monthly press briefings | 12 | 12 | - |
| | 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 service delivery by achieving all the set annual targets across all key performance areas.

#### 4.10.10.4 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 Project End Date (c) | Source of Funds (d) | Estimated Value of the Project (Kshs. Million) (e) | Funding in FY 2025/26 (Kshs. Million) (f) | Expenditure in FY 2025/26 (Kshs. Million) (g) | Cumulative Expenditure as at 30th June 2026 (Kshs. Million) (h) | Percentage (%) of Completion |
|---|---|---|---|---|---|---|---|---|
| Refurbishment of Buildings-Nairobi State House | 1 Jul 2015 | 30 Jun 2027 | GoK | 1,772.74 | 459.71 | 459.20 | 1,650.27 | 92 |
| Purchase of Specialised Plant, Equipment & Machinery | 1 Jul 2015 | 30 Jun 2027 | GoK | 422.36 | 31.00 | 30.99 | 230.00 | 54 |
| Refurbishment of Buildings at Eldoret State Lodge | 1 Jul 2016 | 30 Jun 2027 | GoK | 926.60 | 460.15 | 437.64 | 484.74 | 52 |

| Project Name (a) | Project Commencement Date (b) | Expected Project End Date (c) | Source of Funds (d) | Estimated Value of the Project (Kshs. Million) (e) | Funding in FY 2025/26 (Kshs. Million) (f) | Expenditure in FY 2025/26 (Kshs. Million) (g) | Cumulative Expenditure as at 30th June 2026 (Kshs. Million) (h) | Percentage (%) of Completion |
|---|---|---|---|---|---|---|---|---|
| Refurbishment of Buildings at Sagana State Lodge | 1 Jul 2016 | 30 Jun 2027 | GoK | 388.76 | 15.00 | 14.96 | 121.87 | 31 |
| Refurbishment of Fence and Main House at Mombasa State House | 1 Jul 2016 | 30 Jun 2027 | GoK | 1,386.41 | 42.50 | 41.35 | 460.53 | 33 |
| Refurbishment of buildings at Nakuru State House | 1 Jul 2015 | 30 Jun 2027 | GoK | 1,188.15 | 25.00 | 25.00 | 449.44 | 38 |
| Refurbishments of Buildings at Kisumu State Lodge | 1 Jul 2015 | 30 Jun 2027 | GoK | 895.14 | 36.55 | 36.44 | 124.15 | 14 |
| Refurbishment of Buildings at Kakamega State Lodge | 1 Jul 2015 | 30 Jun 2027 | GoK | 265.26 | 25.00 | 24.84 | 77.77 | 29 |

***Source:*** *The State House*

Analysis of the State House project implementation status revealed steady progress with varying levels of completion.

### 4.10.11 The State Department for Devolution

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

#### 4.10.11.1 Budget Performance by the State Department for Devolution

The budgetary allocation to the State Department for Devolution in FY 2025/26 amounted to Kshs.15.55 billion, compared to Kshs.3.13 billion allocated in FY 2024/25.

#### 4.10.11.2 State Department for Devolution Programmes and Sub-Programme Performance

The revised budget allocation was to fund one programme. Table 4.180 shows budget execution by programmes and sub-programmes under the State Department of Devolution in FY 2025/26.

**Table 4.180: The State Department for Devolution Programme and Sub-Programme Performance**

| Programmes | Sub-programmes | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs.Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Devolution Services | Management of devolution affairs | 68.12 | - | 68.12 | 54.48 | - | 54.48 | 80 |
| | Intergovernmental Relations | 809.58 | 30.00 | 839.58 | 849.91 | 30.00 | 879.91 | 105 |
| | Capacity Building and Civic Education | 71.94 | 14,146.12 | 14,218.06 | 68.09 | 9,829.82 | 9,897.90 | 70 |
| | Administrative Services | 385.03 | - | 385.03 | 362.67 | - | 362.67 | 94 |
| | Financial Management Services | 36.08 | - | 36.08 | 27.61 | - | 27.61 | 77 |
| | Information Communication Technology | 2.82 | - | 2.82 | 2.63 | - | 2.63 | 93 |
| **Total** | | **1,373.58** | **14,176.12** | **15,549.70** | **1,365.39** | **9,859.82** | **11,225.20** | **72** |

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

Analysis ofprogramme performance for the State Department for Devolution indicated an overall absorption rate of 72 per cent. The Intergovernmental Relations sub programme had the highest absorption rate of 105 per cent while the Capacity Building and Civic Education sub programme had the lowest absorption rate of 70 per cent.

### 4.10.11.3 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 FY 2025/26.

**Table 4.181: Non-Financial Performance by the State Department of Devolution**

| Programme | Sub-Programmes | Key Output | Key Performance Indicators | Annual Target | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| **Devolution Services** | Management of Devolution Affairs | Legislative Framework for implementation of concurrent functions developed | Number of Regulations Legislation | 1 | 1 | - |
| | | Regulations related to Devolution Laws developed | Regulations on the Intergovernmental Relations Act | 1 | - | (1) |
| | | Construction of Kisumu Convention Centre Finalized | %age of completion | 100 | 55 | (45) |

| Pro-gramme | Sub-Pro-grammes | Key Output | Key Performance Indicators | Annual Target | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| | | Devolution Sector Working Group co-ordination framework developed and implemented Development partners database developed and updated | Number of devolution sector working groups forums held | 4 | 4 | - |
| | | | | 1 | 1 | - |
| | Capacity Building and Civic Education | National Capacity Building Framework II implemented | No. of the Implementation Reports | 1 | 1 | - |
| | | Devolution Performance results framework developed and implemented | No. of Counties Capacity Build on the Result Framework | 15 | 15 | - |
| | | | Annual State of Devolution Report | 1 | 0 | (1) |
| | | Local Economic Development (LED) framework for Counties developed and rolled out | No. of counties sensitised on LED Framework | 30 | 47 | 17 |
| | | Devolution Knowledge management strategy and system implemented in counties | No. of Counties sensitised on the IKMS strategy | 47 | - | (47) |
| | | Kenya Devolution Support Program II | | 1 | 1 | - |
| | | | | 17 | 19 | 2 |

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

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

### 4.10.11.4 Projects Implementation Status for the State Department of Devolution

Table 4.182 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) | Source of Funds (d) | Estimated Value of the Project (Kshs.Million) (e) | Funding in FY 2025/26 (Kshs.Million) (f) | Expenditure in FY 2025/26 (Kshs. Million) (g) | Cumulative Expenditure as of 30 June 2026 (Kshs.Million) (h) | Percentage (%) of Completion |
|---|---|---|---|---|---|---|---|---|
| Kenya Devolution Support Programme II | 1/2/2023 | 30/6/28 | GOK & DONOR | 24,078.00 | 14,146.12 | 9,829.81 | 10,371.04 | 41 |

| Project Name (a) | Project Commencement Date (b) | Expected date of Completion of the Project (c) | Source of Funds (d) | Estimated Value of the Project (Kshs.Million) (e) | Funding in FY 2025/26 (Kshs.Million) (f) | Expenditure in FY 2025/26 (Kshs. Million) (g) | Cumulative Expenditure as of 30 June 2026 (Kshs.Million) (h) | Percentage (%) of Completion |
|---|---|---|---|---|---|---|---|---|
| Maarifa Center for Knowledge Management Among Countries | 21/2/2022 | 30/06/2026 | GOK | 60.53 | 30 | 30 | 35 | 50 |

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

Analysis showed that project completion rates ranged between 40 per cent and 50 per cent. The Kenya Devolution Support Programme II, despite significant funding during the period under review, recorded 41 per cent, indicating delays in implementation and the need for enhanced execution to achieve intended project outcomes.

### 4.10.12 The State Department for Economic Planning

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

#### 4.10.12.1 Budget Performance by the State Department for Economic Planning

The revised budget allocation to the State Department of Economic Planning in FY 2025/26 amounted to Kshs.66.64 billion, compared to Kshs.74.24 billion allocated in FY 2024/25.

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

The revised 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 FY 2025/26.

**Table 4.183: The State Department for Economic Planning Programme and Sub-Programme Performance**

| Programmes | Sub-Programmes | Revised 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 | 217.99 | - | 217.99 | 217.50 | - | 217.50 | 100 |
| | Policy Research | 668.91 | 242.17 | 911.08 | 640.82 | 196.86 | 837.69 | 92 |

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs.Million) | | | Expenditure (Kshs.Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| | International Economic Partnerships and Frameworks Coordination | 440.48 | - | 440.48 | 439.68 | - | 439.68 | 100 |
| Sectoral and Intergovernmental Development Planning Coordination | Population Policy Management | 352.53 | 80.00 | 432.53 | 352.53 | 60.10 | 412.63 | 95 |
| | Intergovernmental Development Planning Coordination | 207.07 | - | 207.07 | 202.40 | - | 202.40 | 98 |
| | Community Development | 400.00 | 58,797.73 | 59,197.73 | 400.00 | 58,797.73 | 59,197.73 | 100 |
| | Sectoral Development Planning Coordination | 56.91 | - | 56.91 | 55.97 | - | 55.97 | 98 |
| | National Integrated Monitoring and Evaluation | 168.36 | 106.00 | 274.36 | 163.28 | 95.94 | 259.22 | 94 |
| National Statistical | Census and Surveys | 1,058.21 | 2,985.07 | 4,043.28 | 1,058.21 | 2,896.40 | 3,954.61 | 98 |
| General Administration, Planning and Support Services | Human Resources and Support Services | 761.18 | - | 761.18 | 751.95 | - | 751.95 | 99 |
| | Financial Management Services | 61.04 | - | 61.04 | 68.26 | - | 68.26 | 112 |
| | Information Communications Services | 40.09 | - | 40.09 | 32.23 | - | 32.23 | 80 |
| **Total** | | **4,432.77** | **62,210.96** | **66,643.74** | **4,382.84** | **62,047.03** | **66,429.87** | **100** |

***Source:*** *The State Department for Economic Planning*

The State Department for Economic Planning recorded an overall absorption rate of 100 percent. The Financial Management Services sub programme had the highest absorption rate of 112 per cent while Information Communications Services sub programme had the lowest absorption rate of 80 per cent.

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

Table 4.184 presents the achievements of the State Department for Economic Planning's against key performance indicators in FY 2025/26.

**Table 4.184: Non-Financial Performance by the State Department for Economic Planning**

| Programme | Sub Programmes | Key Outputs | Key Performance Indicators | Annual Target | Achieved as of 30th June, 2026 | Variance |
|---|---|---|---|---|---|---|
| Macro-Economic Policy, National Planning and Research | Macro-Economic Planning and National Development Planning | MDAC officers' capacity built on Macroeconomic modelling | Number of MDAC officers trained | 150 | 85 | (65) |
| | | Bi-Annual highlights on Macroeconomic Projects | Number of Bi-annual Projection briefs | 2 | 2 | - |
| | 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 | 1,030 | 230 |
| | International Economic Partnerships and Frameworks Coordination | Implementation of the African Union (AU) Agenda 2063 | AU Agenda 2063 Survey/Status Report | 2 | 2 | - |
| Sectoral and Intergovernmental Development Planning and Coordination | Sectoral Development Planning and Coordination | Midterm Review Guidelines for Strategic Plans | Midterm Review Guidelines for Strategic Plans developed | 1 | 1 | - |
| | | 9th Kenya National Human Development Report (KNHDR) | 9TH KNHDR Report Finalized | 1 | - | (1) |
| National Statistical Information Services | Census and Surveys | Annual statistics on Kenya's socio-economic status disseminated | Number of Economic Surveys Reports produced and disseminated | 1 | 1 | - |
| Monitoring and Evaluation Services | National Integrated Monitoring and Evaluation | Planning and tracking of SDP priorities coordinated | Annual Workplan Implementation Reports | 4 | 4 | - |
| General Administration Planning and Support Services | Human Resources and Support Services | Sensitization on Cross-Cutting issues conducted | No. of officers | 250 | 361 | 111 |

***Source:*** *The State Department for Economic Planning*

Analysis of non-financial performance under the Macro-Economic Policy, National Planning and Research programme achieved its annual targets except for capacity building of MDACs officers on mac-

ro-economic modelling (85 officers trained against annual target of 150). Notably, the 9th Kenya National Human Development Report, recorded nil output.

#### 4.10.12.4 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 Status**

| Project Name | Project Commencement Date (b) | Expected Project End Date (c ) | Source of Funds (d) | Estimated Value of the Project (Kshs.) (e) | Funding in the FY 2025/26 (Kshs.) (f) | Expenditure in the FY 2025/26 (Kshs.) (g) | Cumulative Expenditure as of 30th June 2026 (Kshs.) (h) | Percentage (%) of Completion |
|---|---|---|---|---|---|---|---|---|
| Strengthening Capacity for Monitoring and Evaluation | 01 July 2011 | 30 June 2030 | Donor | 490 | 106 | 89.92 | 198.5 | 41 |
| Data Collection and Database Development | 01 July 2022 | 30 June 2027 | Donor | 334.1 | 66.8 | 1.18 | 69.60 | 21 |
| Making Every Woman and Girl Count | 01 July 2022 | 30 June 2031 | Donor | 334 | 22.7 | - | 22.7 | 7 |
| East African Regional Statistics Programme for Results | 01 July 2022 | 30 June 2027 | GoK | 16,100 | 2,365.55 | 2,198.33 | 7,372.76 | 45 |
| Institutional Support to KNBS | 01 July 2023 | 31/12/26 | Donor | 300 | 60 | 14.2 | 60 | 20 |
| Support-Kenya Institute for Public Policy Research & Analysis-BETA | 01 July 2011 | 30 June 2030 | Gok | 68 | 17 | 17 | 17 | 100 |
| ICPD Programme of Action Support - BETA | 01 July 2011 | 30 June 2032 | GoK &Donor | 4,669 | 28 | 25 | 3,255 | 70 |
| National Government Constituencies Development Fund (NG-CDF)-BETA | 01 July 2016 | 30 June 2030 | Gok | 598,060 | 59,197 | 57,043 | 57,043 | 9 |

***Source:*** *The State Department of Economic Planning*

Analysis of project implementation under the programme showed varied levels of completion, ranging between 7 per cent and 100per cent. While some projects such as Support-Kenya Institute for Public Policy Research & Analysis-BETA (100 per cent complete) were at advanced stages, others recorded low progress, notably Making Every Woman and Girl Count (7 per cent complete) and Data Collection and Database Development (21 per cent complete) most likely due to recent commencement. The slow

progress in these projects indicated the need for enhanced implementation efforts to ensure timely realization of project objectives.

### 4.10.13 The State Department for Foreign Affairs

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

#### 4.10.13.1 Budget Performance by the State Department for Foreign Affairs

The revised budget allocation to the State Department for Foreign Affairs in FY 2025/26 amounted to Kshs.26.09 billion, compared to Kshs.21.45 billion allocated in FY 2024/25.

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

The revised 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 FY 2025/26.

**Table 4.186: The State Department for Foreign Affairs Programme and Sub-Programme Performance**

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs.Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| General Administration, Planning and Support Services | Administrative Services | 3,858.08 | 238.10 | 4,096.18 | 3,540.83 | 238.10 | 3,778.93 | 92 |
| Foreign Relations and Diplomacy | International Relations and Cooperation | 1,046.25 | - | 1,046.25 | 832.62 | - | 832.62 | 80 |
| | Management of International Treaties, Agreements and Conventions | 31.00 | - | 31.00 | 19.86 | - | 19.86 | 64 |
| | Coordination of State Protocol | 1,864.06 | - | 1,864.06 | 1,853.89 | - | 1,853.89 | 99 |
| | Management of Kenya Missions Abroad | 16,733.28 | - | 16,733.28 | 10,428.49 | - | 10,428.49 | 62 |
| | Infrastructure Development for Mission | - | 1,958.30 | 1,958.30 | - | 1,958.30 | 1,958.30 | 100 |
| Economic Co-operation and Commercial Diplomacy | Economic Co-operation and Commercial Diplomacy | 47.93 | - | 47.93 | 34.30 | - | 34.30 | 72 |
| Foreign Policy Research and Capacity Development | Foreign Policy Research and Analysis | 165.07 | - | 165.07 | 134.32 | - | 134.32 | 81 |
| | Regional Technical Cooperation | - | 150.00 | 150.00 | - | 150.00 | - | - |
| **Total** | | **23,745.67** | **2,346.40** | **26,092.07** | **17,029.01** | **2,346.40** | **19,375.41** | **74** |

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

Analysis of sub-programmes showed below average performance at an overall absorption rate of 74 per cent. The findings suggest sub-optimal budget execution with likely implications on levels and / or standards of service delivery by the State Department.

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

The achievements against Key Performance Indicators of the State Department for Foreign Affairs in FY 2025/26 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 | Achieved as of 30th ,June 2026 | Variance |
|---|---|---|---|---|---|---|
| Economic and Commercial Diplomacy | Economic and Commercial Cooperation | Research and analysis on trade and investments | Number of business forums coordinated | 18 | 10 | (8) |
| | | | Number of investment Missions facilitated | 20 | 12 | (8) |
| | | | Number of research and analysis activities | 4 | 2 | (2) |
| | | Negotiations at the OACPS, AfCFTA, EAC, IORAB | Number of briefs and reports | 15 | 10 | (5) |
| Foreign Policy Research, Capacity Development and Technical Cooperation | Foreign Policy Research and Analysis | Diplomatic Training Services | Number of State and Public Officers inducted on Protocol, etiquette and Kenya's International obligations | 50 | 59 | 9 |
| | Regional Technical Cooperation | Regional Cooperation Services | Number of MoUs signed and reviewed with think-tanks, research institutions and diplomatic academies | 5 | 4 | (1) |

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

Non-financial performance analysis indicated low performance in the achievement of the set annual targets, with most key performance indicators under the Economic and Commercial Diplomacy programme falling below the expected target for the reporting period. However, overperformance was observed in diplomatic training services, where the number of State and Public Officers inducted exceeded the annual target.

#### 4.10.13.4 Projects Implementation Status for the State Department for Foreign Affairs

Table 4.188 summarises the projects undertaken by the State Department for Foreign Affairs.

**Table 4.188: State Department for Foreign Affairs Projects Implementation Status**

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

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

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

Analysis showed that project completion rates ranged between 23 per cent and 133 per cent. While several projects had been completed or were nearing completion, a number were experiencing delays, particularly those that had surpassed or were close to their completion timelines but remained incom-

plete. Notably, the renovation of government-owned properties in Lusaka (25 per cent), Kinshasa (25 per cent), Dar es Salaam/Dodoma (23 per cent), and Addis Ababa (43 per cent) were behind schedule. Further, the Chancery renovations in Abuja recorded an over-expenditure at 133 per cent completion, attributed to variation of scope for the project to include additional works arising from a leaking roof that required rehabilitation to prevent further damage.

### 4.10.14 The State Department for Diaspora Affairs

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

#### 4.10.14.1 Budget Performance by the State Department for Diaspora Affairs

The revised budgetary allocation to the State Department for Diaspora Affairs in FY 2025/26 amounted to Kshs.758.60 million, compared to Kshs.613.70 million allocated in FY 2024/25.

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

The revised budget allocation was to fund one programme. Table 4.189 shows budget execution by programme and sub-programmes under the State Department for Diaspora Affairs in FY 2025/26.

**Table 4.189: The State Department for Diaspora Affairs Programme and Sub-Programme Performance**

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs.Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Management for Diaspora and Consular Affairs | Diaspora Welfare & Rights | 317.67 | - | 317.67 | 314.85 | - | 314.85 | 99 |
| | Diaspora Liason Services | 44.68 | - | 44.68 | 44.31 | - | 44.31 | 99 |
| | Diaspora Investment, Remittances and International Jobs | 33.10 | - | 33.10 | 32.75 | - | 32.75 | 99 |
| | General Administration, Planning and Support Services | 363.15 | - | 363.15 | 358.94 | - | 358.94 | 99 |
| | Total | 758.60 | - | 758.60 | 750.86 | - | 750.86 | 99 |

Source: The State Department for Diaspora Affairs

The performance analysis for the State Department for Diaspora Affairs showed that all sub programmes had an absorption rate of 99 per cent in FY 2025/26 indicating an excellent budget execution for the programme.

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

The achievements against Key Performance Indicators of the State Department for Diaspora Affairs in FY 2025/26 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 | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| Management of Diaspora and Consular Affairs | Diaspora Interests Abroad | Consular visits undertaken | Number of meetings with regional Deans of Kenya Missions abroad | 4 | - | (4) |
| | Diaspora Economic Commercial and Cultural Affairs | Continuous dialogue with Kenyans abroad promoted | Number of engagement meetings during outbound state visits | 8 | 9 | 1 |
| | Management of Consular Services | Consular services provided | No. of officers served | 7,500 | 310 | (7,190) |
| | Draft Diaspora Evacuation Plan Finalized and implemented | | % Level of implementation | 100 | 100 | - |
| | Planning and Support Service | Internships/ industrial attachments opportunities offered | No. of youths engaged | 30 | 46 | 16 |
| | Diaspora Interests Abroad | Diaspora professionals and business people mapped | No of Countries | 25 | 26 | 1 |

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

In the FY2025/26, the Management of Diaspora and Consular Affairs Programme recorded mixed performance, with full implementation of the Diaspora Evacuation Plan and overachievement in youths engaged in internships and industrial attachments. However, consular services recorded significantly low uptake, with only 310 officers served against a target of 7,500 officers.

### 4.10.15 The National Treasury

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

#### 4.10.15.1 Budget Performance by The National Treasury

The revised budget allocation to the National Treasury in FY 2025/26 amounted to Kshs.127.14 billion, compared to Kshs.122.18 billion allocated in FY 2024/25.

#### 4.10.15.2 The National Treasury Programmes and Sub-Programme Performance

The budgetary allocation was to fund four programmes. Table.4.191 shows budget execution by programmes and sub-programmes under the National Treasury in FY 2025/26.

**Table 4.191: The National Treasury Programme and Sub-Programme Performance**

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs.Million) | | | Expenditure (Kshs.million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Planning and Support Services | Administration Services | 28,864.37 | 3,826.95 | 32,691.32 | 25,048.92 | 3,543.93 | 28,592.86 | 87 |
| | Human Resource Management Services | 126.45 | - | 126.45 | 124.81 | - | 124.81 | 99 |
| | Financial Services | 47,267.05 | 1,023.00 | 48,290.05 | 43,052.05 | 864.01 | 43,916.05 | 91 |
| | Information Communication Technology Services | 50.71 | 1,600.00 | 1,650.71 | 49.77 | 1,600.00 | 1,649.77 | 100 |
| Public Financial Management | Public Financial Management Reforms | 100.02 | 568.00 | 668.02 | 100.17 | 518.72 | 618.89 | 93 |
| | Resource Mobilization | 969.43 | 9,778.28 | 10,747.71 | 966.55 | 3,858.82 | 4,825.37 | 45 |
| | Budget Formulation, Coordination and Management | 1,566.77 | 7,507.17 | 9,073.94 | 1,506.12 | 7,507.17 | 9,013.29 | 99 |
| | Accounting Services | 3,634.62 | 1,145.95 | 4,780.57 | 3,576.21 | 1,144.33 | 4,720.54 | 99 |
| | Audit Services | 961.01 | - | 961.01 | 957.08 | - | 957.08 | 100 |
| | Government Investment and Assets | 1,822.26 | - | 1,822.26 | 316.66 | - | 316.66 | 17 |
| Economic and Financial Policy Formulation and Management | Micro Finance Sector Support and Development | 238.38 | 1,077.00 | 1,315.38 | 229.11 | 1,072.24 | 1,301.36 | 99 |
| | Debt Management | 175.47 | - | 175.47 | 173.93 | - | 173.93 | 99 |
| | Fiscal Policy Formulation, Development and Management | 3,467.95 | 10,736.00 | 14,203.95 | 3,451.66 | 9,579.46 | 13,031.12 | 92 |
| Market Competition | Elimination of Restrictive Trade Practices | 628.24 | - | 628.24 | 417.64 | - | 417.64 | 66 |
| **Total** | | **89,872.74** | **37,262.35** | **127,135.09** | **79,970.68** | **29,688.67** | **109,659.36** | **86** |

***Source**: The National Treasury*

The National Treasury recorded an overall absorption rate of 86 per cent in FY 2025/26. Performance across sub-programmes was mixed, with high absorption recorded under Information Communication Services (100 per cent) and Audit Services (100 per cent). However, several sub-programmes performed recorded low absorption rates, notably Government Investment and Assets (17 per cent), Resource Mobilization (45 per cent) and Elimination of Restrictive Trade Practices (66 per cent).

### 4.10.15.3 Non-financial Performance by The National Treasury

Table.4.192 presents the achievements against some key performance indicators of the National Treasury in FY 2025/26.

**Table 4.192: Non-Financial Performance by the National Treasury**

| Programmes | Sub-Programmes | Key output | Key Performance Indicators | Annual Target 2025/26 | Achieved as of 30th June, 2026 | Variance |
|---|---|---|---|---|---|---|
| General Administration, Planning and Support Services | Financial Services | Informal Sector Workers enrolled in Voluntary Pension Coverage in the informal sector | Number of informal sector workers enrolled in the financial year | 700,000 | 1,495,865 | 795,865 |
| | | Ordinary Revenue Collected | Amount of ordinary Revenue collected (Kshs Billion) | 2,694.2 | 2,568.2 | (126) |
| Public Financial Management Reforms | Resource Mobilization | Donor Funds Disbursed | Funds disbursed to MDAs as % of external resources mobilised | 100 | 81 | (19) |
| | | Bonds Issued | Number of benchmark bonds issued | 12 | 14 | 2 |
| Economic and Financial Policy Formulation and Management | Fiscal Policy Formulation, Development and Management | Investment and Regional Financial Institutions Assessed and Certified with NIFC Framework | Number of firms certified | 10 | 19 | 9 |
| | | Policy direction frameworks provided by the steering council and implemented for the financial services sector | % of council directives and policy frameworks implemented | 100 | 100 | - |

***Source**: The National Treasury*

Analysis showed mixed performance across programmes and sub-programmes. Notably, enrolment of informal sector workers in the voluntary pension scheme (1,495,865 workers enrolled against a target of 700,000), bonds issued (14 benchmark bonds issued out of target of 12 bonds) and Institutions assessed and certified with NIFC (19 firms certified out of target of 10 firms), exceeded the annual targets in the period under review. However, donor funds disbursed recorded 81% of the target. This was attributed to delay in approval of the County Government Additional Allocations Act (CGAAA) 2025.

### 4.10.15.4 Projects Implementation Status for The National Treasury

Table.4.193 summarises some of the development projects undertaken by the National Treasury.

**Table 4.193: The National Treasury Projects Implementation Status**

| Project Name | Project Commencement Date (b) | Expected Project End Date (c ) | Source of Funds (d) | Estimated Value of the Project (Kshs.Million (e) | Funding in FY 2025/26 (Kshs.Million) (f) | Expenditure in FY 2025/26 (Kshs.Million) (g) | Cumulative expenditure as of 30th June 2026 (Kshs.million) (h) | The absorption capacity of the project (%) |
|---|---|---|---|---|---|---|---|---|
| Installation Operation of DRC Equipment-Government Data Centre | 8/13/2009 | 6/30/2028 | GoK | 5,250 | 1,600 | 1,596 | 3,666 | 70 |
| Support of Public Financial Management (PFMR) | 7/1/2-24 | 1/1/2028 | GoK/Foreign | 33,168 | 568 | 519 | 6,344 | 19 |
| Public Debt Management Support Project | 7/1/2021 | 1/6/2027 | GoK/Foreign | 1,684 | 29 | 28 | 574 | 34 |
| Special Global Fund - TB NFM 3 (BETA) | 7/1/2024 | 6/30/2028 | GoK and Foreign | 5,467 | 2,563 | 469 | 1,190 | 22 |
| Equalization Fund Transfer | 7/1/2019 | 6/30/2027 | Gok | 53,200 | 7,507 | 7,507 | 22,422 | 42 |
| Special Global Fund - Malaria NFM 3 (BETA) | 7/1/2024 | 6/1/2028 | GoK and Foreign | 7,075 | 1,111 | 680 | 1.783 | 25 |
| Single Window Project | 7/1/2011 | 6/30/2030 | GoK | 6,170 | - | - | 5,155 | 84 |

***Source:*** *The National Treasury*

The Support of Public Financial Management (PFMR), Kenya Cooperation Special Global Fund - TB NFM 3 (BETA) and Special Global Fund - Malaria NFM 3 (BETA) lagged significantly at 19 per cent, 22 per cent and 25 per cent respectively.

### 4.10.16 The State Department for Public Investments and Assets Management

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

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

The revised budget allocation to the State Department for Public Investments and Assets Management in FY 2025/26 amounted to Kshs.4.61 billion. There was no budget allocation in FY 2024/25 since it was a newly created State Department.

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

The revised 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 FY 2025/26.

**Table 4.194: The State Department for Public Investments and Assets Management Programme and Sub-Programme Performance**

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs.Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Resource Mobilization | Public Private Partnership Management | 53.57 | - | 53.57 | 38.68 | - | 38.68 | 72 |
| Supply Chain Management Services | Pension Services | 1,939.43 | 700.00 | 2,639.43 | 1,966.91 | 693.36 | 2,660.27 | 101 |
| Government Investment and Assets | Public Asset Management Services | 852.53 | 36.00 | 888.53 | 826.07 | 31.60 | 857.67 | 97 |
| Administrative Support Services | Human Resource & Support Services | 1,027.58 | - | 1,027.58 | 945.17 | - | 945.17 | 92 |
| Total | | 3,873.11 | 736.00 | 4,609.11 | 3,776.83 | 724.97 | 4,501.79 | 98 |

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

The performance analysis showed an overall absorption rate of 98 per cent with pension services recording the highest absorption rate of 101 per cent and Public Private Partnership Management recording the lowest absorption rate of 72 per cent.

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

The achievements against Key Performance Indicators of the State Department for Public Investments and Assets Management in FY 2025/26 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 | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| The Public Investment and Portfolio Management | Resource Mobilization | Resource mobilization services | Amount of Private capital mobilized for PPP projects in Kshs. billion) | 65 | 96 | 31 |
| | | | Number of projects approved | 7 | 11 | 4 |
| | Supply Chain Management services | Public Procument services | No. of AGPO Enterprices registered | 21,000 | 21,041 | 41 |

| Programmes | SUB- Programme | Key Output | Key Performance Indicator | Annual Target | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| | | MDACs officers trained on PIM | No. of MDACS officers trained om PIM | 1500 | 900 | (600) |
| | | Sector specific project Appraisal Manual and Tools Developed | No. of sector specific manual | 3 | - | (3) |
| | Administrative Support Services | Administrative Services | No. of financial management reports | 4 | 4 | - |
| | | | No. of monitoring and evaluation reports | 4 | 4 | - |
| | | Pension Services | No. of days taken to process and pay pension claims | 60 | 60 | - |

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

Analysis showed mixed performance across sub-programmes. Notably, amount of Private capital mobilization of projects approved exceeded the target, while development of sector-specific project appraisal manuals recorded no output as at 30 June 2026.

### 4.10.16.4 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 Projects Implementation Status**

| Project Name (a) | Project Commencement Date (b) | Expected Project End Date (c) | Source of Funds (GoK/Donor) (d) | Estimated Value of the Project (Kshs.) (e) | Funding in FY 2025/26 (Kshs.million) (f) | Expenditure in FY 2025/26 (Kshs.million) (g) | Cumulative project expenditure as of 30th June, 2025 (Kshs.million) (h) | Per centage (%) of Completion |
|---|---|---|---|---|---|---|---|---|
| Upgrading and Integration of the Pensions Management Information System (PMIS) | 1/7/2015 | 31/10/2027 | Gok | 897.46 | 36.00 | 31.60 | 388.37 | 43 |
| Implementation of the e-procurement system for the Government of Kenya | 9/1/2020 | 31/8/2028 | GoK | 5,049 | 700.00 | 693.36 | 1,589.29 | 31 |

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

Analysis of development projects showed slow progress in implementation of projects in FY 2025/26, with the Upgrading and Integration of the Pensions Management Information System (PMIS) project recording a completion rate of 43 per cent with a timeline of October 2027. Similarly, the implementation

of the e-procurement system recorded a lower completion rate of 31 per cent and target completion date of August 2028.

### 4.10.17 The State Department for Public Service

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

#### 4.10.17.1 Budget Performance by the State Department for Public Service

The revised budget allocation to the State Department for Public Service in FY 2025/26 amounted to Kshs.24.28 billion, compared to Kshs.19.81 billion allocated in FY 2024/25.

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

The budgetary allocation was to fund three programmes. Table 4.197 shows budget execution by programmes and sub-programmes under the State Department for Public Service in FY 2025/26.

**Table 4.197: The State Department for Public Service Programme and Sub-Programme Performance**

| Programmes | Sub-Programmes | Revised 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 | 1,748.47 | - | 1,748.47 | 1,748.47 | - | 1,748.47 | 100 |
| | Financial Management Services | 56.78 | - | 56.78 | 56.47 | - | 56.47 | 99 |
| | Information Communications Services | 5.12 | - | 5.12 | 4.96 | - | 4.96 | 97 |
| | Administrative Services | 5.69 | - | 5.69 | 5.69 | - | 5.69 | 100 |
| Public Service Transformation | Human Resource Management | 6,745.32 | - | 6,745.32 | 6,745.32 | - | 6,745.32 | 100 |
| | Human Resource Development | 1,945.15 | 1,549.41 | 3,494.56 | 2,937.35 | 1,304.03 | 4,241.38 | 121 |
| | Management Consultancy Services | 122.24 | - | 122.24 | 122.20 | - | 122.20 | 100 |
| | Huduma Kenya Service Delivery | 1,459.75 | 359.78 | 1,819.52 | 1,421.57 | 171.28 | 1,592.84 | 88 |
| | Public Service Reforms | 45.93 | - | 45.93 | 45.17 | - | 45.17 | 98 |

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs.Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| National Youth Service | Paramilitary Training and Service Regimentation | 5,098.02 | 115.00 | 5,213.02 | 4,896.85 | 115.00 | 5,011.85 | 96 |
| | Technical and Vocational Training | 4,209.80 | - | 4,209.80 | 4,209.80 | - | 4,209.80 | 100 |
| | Enterprise Development | 811.88 | - | 811.88 | 811.88 | - | 811.88 | 100 |
| Total | | 22,254.14 | 2,024.18 | 24,278.32 | 23,005.73 | 1,832.31 | 24,838.05 | 102 |

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

The analysis of programs and sub-programs revealed remarkable levels of fund absorption across programmes and sub-programmes with overall performance being at 102 per cent. This was occasioned by collection of Appropriation in Aid which was spent on Human Resource Development sub programme (121 per cent absorption rate). This contravenes Paragraph 113 (1) of the PFM (National Government) Regulations, 2015 that requires that if an Accounting Officer finds after Appropriation Accounts are completed, that he or she has spent more than the total vote, that Accounting Officer shall seek Parliamentary Approval of the National Assembly through the Cabinet Secretary for the excess vote.

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

The achievements against Key Performance Indicators of the State Department for Public Service in FY 2025/26 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 | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| Public Service Transformation | Human Resource Management Policy | Medical Insurance Schemes administered | No. of Civil Servants Covered | 150,320 | 125,342 | (24,978) |
| | | Post-Retirement Medical Insurance Scheme Policy developed and implemented | No. of Officers covered under Post-Retirement Medical Insurance Scheme (PRMIS) | 50,000 | - | (50,000) |
| | | Training and Capacity Development for the public service undertaken | No. of Public servants trained through GoK/ donor support programme | 1550 | 196 | (1,354) |
| | | HRD Policy documents developed | No. of HRD policy documents developed | 1 | 1 | - |

| Programmes | Sub-Programmes | Key Outputs | Key Performance Indicators | Annual Target FY 2025/26 | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| | Human Resource Development | Public Servants accessing Training Revolving Fund (TRF) | No. of Public Servants accessing TRF | 400 | 160 | 240 |
| | | Skills Capacity in the Public Service Enhanced | No. of Skills Capacity Gaps Assessment conducted | 10 | 10 | - |
| | | Counties Capacity in Human Resource Development (HRD) practices Enhanced | No. of Counties supported in developing their capacities in HRD | 47 | 9 | (38) |
| | | Training and Capacity Development for the public service undertaken | No. of civil servants trained under In -Service Training support through GOK | 1,550 | 196 | (1,354) |
| Public Service Transformation | Management Consultancy Services | MDACs Organizational Structures Reviewed | No. of MDACs organizational structures reviewed | 20 | 34 | 14 |
| | | Staff from MDACs trained on HRIS-Ke, | No. of staff trained from MDACs | 1,500 | 342 | (1,158) |
| | | Public Service Psychological Counselling Services strengthened | No. of Public Service Mental Health Champions in MDACs trained | 400 | 369 | (31) |
| | | | No. of public officers provided with counselling and wellness services | 10,000 | 11,383 | 1,383 |
| | Human Resource and Support Services | Human Resource Services improved | No of officers supervised & appraised | 300 | 297 | (3) |
| National Youth Service | Paramilitary Training and National Service | Youth trained in paramilitary skills | No. of youth trained in paramilitary skills | 40,000 | 18,145 | (21,855) |
| | | Servicemen/ women (SM/W) engaged in National Service | No. of SM/W deployed to National Service | 40,000 | 18,145 | (21,855) |
| | | Increased Food production | Tonnes of food | 4,069 | 1,280 | (2,789) |

| Programmes | Sub-Programmes | Key Outputs | Key Performance Indicators | Annual Target FY 2025/26 | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| | Technical and Vocational Training | SM/W trained in technical and vocational skills | No. of SM/W trained | 42,690 | 34,461 | (8,229) |
| | | Increased youth access to employment opportunities | No. of SM/W linked to job opportunities | 15,000 | 1,371 | (13629) |
| | | | No. of SM/W engaged in commercial and enterprise activities | 5,000 | 863 | (4,137) |

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

Analysis showed mixed performance across programmes and sub-programmes. Notably, development of HRD policy documents and skills capacity gap assessments achieved 100 per cent of their targets, while implementation of the Post-Retirement Medical Insurance Scheme (PRMIS) (target of 50,000 officers) recorded no output during the year under review. Other output areas that recorded low performance included capacity enhancement of Counties in Human Resource Development (HRD) practices (9 County Governments supported against a target of 47), and capacity development for public servants (196 officers trained against a target of 1,550 officers). The National Youth Service posted below average results in all its sub programmes.

#### 4.10.17.4 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.Million) (e) | Funding in FY 2025/26 (Kshs.Million) (f) | Expenditure in FY 2025/26 (Kshs.Million) (g) | Cumulative project expenditure as of 30th June, 2026 (Kshs. Million) (h) | Percentage (%) of Completion |
|---|---|---|---|---|---|---|---|---|
| Implementation of Huduma Service Delivery Channels | 2013 | 2028 | GoK | 25,030 | 123 | 113.7 | 5,780 | 35 |
| Construction of buildings and Infrastructure at NYS | 2015 | 2027 | GoK | 1,696 | 115 | 115 | 1,266 | 75 |
| Completion of Tuition complex at KSG Matuga | 2018 | 2028 | GoK | 745 | 0 | 0 | 157 | 21 |
| Completion of hostels 112 bed capacity single rooms at KSG-Embu | 2018 | 2028 | GoK | 1,200 | 0 | 0 | 319 | 27 |

| Project Name (a | Project Commencement Date (b) | Expected date of Completion of the Project (c) | Source of Funds (GoK/Donor) (d) | Estimated Value of the Project (Kshs.Million) (e) | Funding in FY 2025/26 (Kshs.Million) (f) | Expenditure in FY 2025/26 (Kshs.Million) (g) | Cumulative project expenditure as of 30th June, 2026 (Kshs. Million) (h) | Percentage (%) of Completion |
|---|---|---|---|---|---|---|---|---|
| Completion of tuition complex at KSG-Baringo | 2018 | 2028 | GoK | 624 | 234 | 234 | 204 | 33 |
| Japanese Grants for Human Resource Development Scholarships (JDS) | 2021 | 2028 | GoK/Foreign | 2,093 | 265 | 259 | 382 | 18 |
| Upgrading of GHRIS | 2021 | 2028 | GoK | 560 | - | - | 88 | 16 |

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

Analysis of development projects shows overall under achievement. Implementation of Huduma Service Delivery Channels was at 35 per cent complete despite the project commencing in 2013. Completion of Tuition complex at KSG Matuga and Completion of hostels 112 bed capacity single rooms at KSG-Embu did not receive any funding in FY 2025/2026.

### 4.10.18 The Parliamentary Service Commission

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

#### 4.10.18.1 Budget Performance by the Parliamentary Service Commission

The revised budget allocation to the Parliamentary Service Commission in FY 2025/26 amounted to Kshs.2.87 billion, compared to Kshs.1.38 billion allocated in FY 2024/25.

#### 4.10.18.2 Parliamentary Service Commission Programmes and Sub-Programme Performance

The budgetary allocation was to fund two programmes. Table 4.200 shows budget execution by programmes and sub-programmes under the Parliamentary Service Commission in FY 2025/26.

**Table 4.200: The Parliamentary Service Commission Programme and Sub-Programme Performance**

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs.Million) | | | Expenditure (Kshs.Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| General Administration, Planning and Support Services | General Administrative Services | 2,538.79 | - | 2,538.79 | 2,432.44 | - | 2,432.44 | 96 |
| | Public Participation and Outreach | 58.08 | - | 58.08 | 42.81 | - | 42.81 | 74 |
| | Diplomacy and Parliamentary Democracy | 6.70 | - | 6.70 | 5.68 | - | 5.68 | 85 |
| | Internal Audit Services | 28.30 | - | 28.30 | 25.02 | - | 25.02 | 88 |
| Human Resources Management and Development | Human Resources Management | 102.52 | - | 102.52 | 95.11 | - | 95.11 | 93 |
| | Human Resources Development | 135.48 | - | 135.48 | 130.69 | - | 130.69 | 96 |
| Total | | 2,869.87 | - | 2,869.87 | 2,731.75 | - | 2,731.75 | 95 |

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

The analysis indicated an overall absorption rate of 95 per cent. Human Resources Development and General Administrative Services sub-programmes recorded the highest absorption rate of 96 per cent while Public Participation and Outreach sub-programme recorded the lowest absorption rate of 74 per cent.

### 4.10.18.3 Non-financial Performance by the Parliamentary Service Commission

The achievements against Key Performance Indicators of the Parliamentary Service Commission in FY 2025/26 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) | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| General Administration, Planning and Support Services Programme | General Administrative Services | Policy Advisory | No. of Policy Advisory | 115 | 158 | 43 |
| | | Management/Board Resolutions | No. of Management/ Board Resolutions | 40 | 52 | 12 |
| | | PSC Annual Report | No. of Annual report prepared | 1 | 1 | - |

| Programme | Sub-Programme | Key Output | Key Performance Indicator | Annual Target(s) | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| | | Policy Papers considered | No. of Policy Papers and Advisories tabled | 32 | 50 | 18 |
| | | Commission Resolutions passed | No. of Resolutions passed | 135 | 168 | 33 |
| | | Litigation matters handled | No. of Cases/ Litigation matters handled | 30 | 22 | (8) |
| | | Comprehensive Legal Opinions given | No. of Comprehensive Legal Opinion given | 50 | 51 | 1 |
| | Internal Audit Services | County and Constituency office operations audited | No. of Counties and Constituencies audited | 200 | 384 | 184 |
| | | Systems review Audit | No. of actionable audit reports | 15 | 12 | (3) |

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

In FY2025/26, the General Administration, Planning and Support Services Sub-Programme recorded excellent performance, with overachievement in all outputs except handled litigation matters. Similarly, internal audit services also recorded outstanding performance on audit of Counties and Constituencies offices' operations, while systems audit reviews underperformed (12 actionable audit reports out of the 15 targeted)

### 4.10.19 The National Assembly

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

#### 4.10.19.1 Budget Performance by the National Assembly

The revised budget allocation to the National Assembly in FY 2025/26 amounted to Kshs.28.93 billion, compared to Kshs.25.72 billion allocated in FY 2024/25.

#### 4.10.19.2 National Assembly Programmes and Sub-Programme Performance

The revised budget allocation was to fund one programme. Table.4.202 shows budget execution by programme and sub-programme under the National Assembly in FY 2025/26.

**Table 4.202: The National Assembly Programme and Sub-Programme Performance**

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs.Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| National Legislation, Representation & Oversight | Legislation and Representation | 28,928.56 | - | 28,928.56 | 27,392.95 | - | 27,392.95 | 95 |
| **Total** | | 28,928.56 | - | 28,928.56 | **27,392.95** | - | **27,392.95** | **95** |

***Source**: The National Assembly*

The National Legislation, Representation & Oversight programme recorded an absorption rate of 95 per cent.

### 4.10.19.3 Non-financial Performance by the National Assembly

Table 4.203 presents the achievements on key performance indicators of the National Assembly in FY 2025/26.

**Table 4.203: Non-Financial Performance by the National Assembly**

| Programme | Key Outputs | Annual Targets FY 2025/26 | Achieved as of 30th June, 2026 | Variance |
|---|---|---|---|---|
| National Legislation, Representation and Oversight | Bills Processed | 100 | 75 | (25) |
| | Sittings held | 150 | 114 | (36) |
| | Motions | 200 | 250 | 50 |
| | House Business Committee Meetings | 50 | 32 | (18) |
| | Petitions | 100 | 460 | 360 |
| | Statutory Instruments/Regulations | 100 | 124 | 24 |
| | Administration of Oath | 5 | 9 | 4 |
| | Questions | 300 | 146 | (154) |
| | Statements | 350 | 405 | 55 |
| | Messages | 50 | 93 | 43 |
| | Papers Laid | 1000 | 2,725 | 1,725 |
| | Communications issued by the Chair | 70 | 93 | 23 |
| | House Leadership Retreats/ Meetings | 1 | 3 | 2 |
| | Sessional Papers | 3 | 4 | 1 |
| | President's Address Joint Sitting | 1 | 1 | - |
| | Committee Reports | 200 | 260 | 60 |
| | Reports on Vetting State Officers | 20 | 12 | (8) |
| | Treaties/Agreements/Protocols | 10 | 26 | 16 |
| | Chairperson's Panel Sittings | 40 | 24 | (16) |

***Source**: The National Assembly*

In FY 2025/26, the National Legislation, Representation and Oversight Programmes recorded strong performance, with over achievement in key areas such as petitions, papers laid, messages, and treaties.

However, several core legislative functions underperformed, including bills processed, sittings held, questions, and House Business Committee Meetings

### 4.10.20 The Parliamentary Joint Services

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

#### 4.10.20.1 Budget Performance by the Parliamentary Joint Services

The revised budgetary allocation to the Parliamentary Joint Services in FY 2025/26 amounted to Kshs.8.51 billion, compared to Kshs.7.72 billion allocated in FY 2024/25.

#### 4.10.20.2 Parliamentary Joint Services Programmes and Sub-Programme Performance

The budgetary allocation was to fund three programmes. Table 4.204 shows budget execution by programmes and sub-programmes under the Parliamentary Joint Services in FY 2025/26.

**Table 4.204: The Parliamentary Joint Services Programme and Sub-Programme Performance**

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs.Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| General Administration and Support Services | General Administration and Support Services | 6,724.11 | 1,565.00 | 8,289.11 | 6,598.90 | 1,563.81 | 8,162.71 | 98 |
| Legislative Training and Knowledge Management Programmes | Legislative Training and Knowledge Management Programmes | 100.05 | - | 100.05 | 95.73 | - | 95.73 | 96 |
| Curriculum, Training and Knowledge management | Curriculum, Training and Knowledge management | 123.95 | - | 123.95 | 119.54 | - | 119.54 | 96 |
| **Total** | | 6,948.11 | 1,565.00 | 8,513.11 | **6,814.17** | **1,563.81** | 8,377.98 | 98 |

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

Analysis of programme and sub-programmes showed that the General Administration and Support Services sub-programme recorded the highest absorption rate at 98 per cent, while the Legislative Training and Knowledge Management Programmes and Curriculum, Training and Knowledge management sub-programmes recorded an absorption rate of 96 percent.

#### 4.10.20.3 Non-financial Performance by the Parliamentary Joint Services

The achievements against Key Performance Indicators of the Parliamentary Joint Services in FY 2025/26 are presented in Table 4.205.

**Table 4.205: Non-Financial Performance by the Parliamentary Joint Services**

| Programme | Sub-Programme | Key Output | Key Performance Indicators | Annual Targets | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| General administration, Planning and Support Services | General Administration, Planning and Support Services | Policies adoption and implementation | No of policies made and adopted | 100 | 80 | (20) |
| | | Signed Service Contracts | No. of Services Contracts signed | 340 | 330 | (10) |
| | | Parliamentary Joint Services Charter Developed Implementation of Quality Management System | Parliamentary Joint Services Charter in Place | 1 | 0 | (1) |
| | | Capacity Building for Staff | No of Officers Trained | 250 | 170 | (80) |
| | Legislative Training and Knowledge Management | Certifications of officers trained on PSC mandatory promotional courses | Number of officers trained | 200 | 170 | (30) |
| | | Programmes for Members of Parliament | Number of trainings held | 3 | 2 | (1) |

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

Non-financial performance analysis indicated steady progress in actualizing the financial year's targets, with most key performance indicators recording partial achievement. However, no output was recorded in the development of the Parliamentary Joint Services Charter.

### 4.10.20.4 Projects Implementation Status for the Parliamentary Joint Services

Table 4.206 summarises the projects undertaken by the Parliamentary Joint Services.

**Table 4.206: Parliamentary Joint Services Projects Implementation Status**

| Project Name (a) | Project Commencement Date (b) | Expected Project End Date (c) | Source of Funds ((d) | Estimated Value of the Project (Kshs. Million) (e) | Funding received in FY2025/26 (Kshs.Million) (f) | Expenditure FY2025/26 (Kshs. Million) (g) | Cumulative Expenditure as of 30th June, 2026 (Kshs. Million) (h) | Project Completion Rate (%) |
|---|---|---|---|---|---|---|---|---|
| Construction of Multi-Storey Office Block. (Bunge Tower) | 01.07.2014 | 30.6.2024 | GOK | 9,262.36 | 355 | 355 | 8,027.62 | 98 |
| Installation of Integrated Security System | 26.04.2021 | 26.10.2026 | GOK | 2,508.30 | 500 | 498.94 | 2,389.27 | 95 |
| Purchase and Development of CPST Land | 01.07.2022 | 01.07.2026 | GOK | 4,257.00 | 600 | 599.98 | 1,579.45 | 37 |
| Refurbishment of Various Buildings | 18.09.2020 | 30.6.2025 | GOK | 260.77 | 60.00 | 59.98 | 326.90 | 98 |

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

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

### 4.10.21 The Senate

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

#### 4.10.21.1 Budget Performance by the Senate

The revised budgetary allocation to the Senate in FY 2025/26 amounted to Kshs.8.38 billion, compared to Kshs.7.77 billion allocated in FY 2025/26.

#### 4.10.21.2 Senate Programmes and Sub-Programme Performance

The budgetary allocation was to fund three programmes. Table 4.207 shows budget execution by programmes and sub-programmes under the Senate in FY 2025/26

**Table 4.207: The Senate Programme and Sub-Programme Performance**

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs.Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Senate Legislation and Oversight | Legislative, Procedural and Oversight | 3,123.95 | - | 3,123.95 | 3,130.59 | - | 3,130.59 | 100 |
| | Legislative Support Services | 131.50 | - | 131.50 | 131.46 | - | 131.46 | 100 |
| Senate Representation, Liaison and Intergovernmental Relations | Senate Representation | 2,040.55 | - | 2,040.55 | 2,032.76 | - | 2,032.76 | 100 |
| | Liaison and Outreach | 128.00 | - | 128.00 | 128.00 | - | 128.00 | 100 |
| General Administration, Planning and Support Services | General Administration | 2,618.92 | - | 2,618.92 | 2,618.18 | - | 2,618.18 | 100 |
| | Planning and Support Services | 336.25 | - | 336.25 | 335.60 | - | 335.60 | 100 |
| | Total | 8,379.17 | - | 8,379.17 | 8,376.58 | - | 8,376.58 | 100 |

***Source**: The Senate*

The Senate recorded an overall absorption rate of 100 per cent, across all programmes and sub programmes.

### 4.10.21.3 Non-financial Performance by the Senate

The achievements against Key Performance Indicators of the Senate in FY 2025/26 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) | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| Senate Legislation and Oversight | Legislative, Procedural and Oversight | Senate Sittings | Number of Sittings | 90 | 123 | 33 |
| | | Motions | Number of Motions | 30 | 88 | 58 |
| | | Petitions | Number of Petitions | 15 | 69 | 54 |
| | | Statements | Number of Statements | 300 | 344 | 44 |
| | | Impeachment | Number of impeachments | 1 | 3 | 2 |
| | | Reports | Number of Outreach reports | 8 | 12 | 4 |
| | | Communication from the Chair | Number of Communications Sent | 150 | 177 | 27 |
| | Legislative Support Services | Bills | Number of Bills published | 30 | 21 | (9) |
| | | Safe and orderly Chamber | % of Safety and Order | 100 | 100 | - |
| | | Public education and Outreach | Number of programmes | 60 | 167 | 107 |
| Senate Representation, Liaison and Intergovernmental Relations | Senate Representation | Reimbursement of funds | % of offices funded | 100 | 100 | - |
| | Liaison and Outreach | Visiting delegations | Number of delegations | 60 | 86 | 26 |
| | | Conferences | Number of Conferences | 4 | 9 | 5 |
| | | Outreach programmes | Number of programmes | 4 | 7 | 3 |

***Source**: The Senate*

Analysis showed impressive performance across sub-programmes. Notably, Senate sittings, motions, petitions, and outreach activities exceeded their targets, with outreach programmes and public education initiatives recording significant overperformance, except for publication of Bills (21 publications out of target of 30 publications) that fell short of its target as at 30 June 2026.

### 4.10.22 The Commission on Revenue Allocation

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

#### 4.10.22.1 Budget Performance by The Commission on Revenue Allocation

The revised budget allocation to the Commission on Revenue Allocation in FY 2025/26 amounted to Kshs.488.19 million, compared to Kshs.380.77 million allocated in FY 2024/25.

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

The budgetary allocation was to fund one programme. Table 4.207 shows budget execution by programmes and sub-programmes under The Commission on Revenue Allocation in FY 2025/26.

**Table 4.209: The Commission on Revenue Allocation Programme and Sub-Programme Performance**

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs.Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Developmen | Total | Recurrent | Development | Total | |
| Intergovernmental Revenue and Financial Matters | General Administration and Support Services | 444.91 | - | 444.91 | 410.81 | - | 410.81 | 92 |
| | Equitable Sharing of Revenue | 12.78 | - | 12.78 | 11.28 | - | 11.28 | 88 |
| | Public Financial Management | 18.20 | - | 18.20 | 18.20 | - | 18.20 | 100 |
| | Transitional Equalisation | 12.30 | - | 12.30 | 12.22 | - | 12.22 | 99 |
| Total | | 488.19 | - | 488.19 | 456.09 | - | 456.09 | 93 |

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

The programme recorded an overall absorption rate of 93 per cent. Equitable Sharing of Revenue sub programme recorded the lowest absorption rate of 88 per cent and Public Financial Management sub programme recorded the highest absorption rate at 100 per cent.

### 4.10.22.3 Non-financial Performance by The Commission on Revenue Allocation

The achievements against Key Performance Indicators of the Commission on Revenue Allocation in FY 2025/26 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 | Achieved as of 30th June, 2026 | Variance |
|---|---|---|---|---|---|---|
| Intergovernmental Revenue and Financial Matters | Equitable Sharing of Revenue | Annual recommendations on basis for equitable sharing of revenue between national and county government | Analyse the national and county fiscal framework | 100 | 100 | - |
| | | | Participate in the Macro Working Group consultation on the Kenya's Fiscal Framework | 100 | 100 | - |
| | | | Make recommendations on the provisions of the BPS, BROP, and debt strategy paper | 100 | 100 | - |
| | | | Engage key stakeholders in equitable sharing of revenue | 100 | 100 | - |
| | | | Prepare and submit to Parliament annual recommendations on basis for equitable sharing of revenue between national and county governments for the year 2025/26 | 100 | 100 | - |
| | Transitional Equalisation | Policies identifying marginalised arears | Develop a third policy identifying marginalised areas | 100 | 100 | - |
| | Revenue Enhancement | OSR / Model Laws | Capacity build counties on OSR/ Model Laws | 100 | 55 | (45) |

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

Analysis showed mixed performance between sub-programmes. The Equitable Sharing of Revenue sub-programme achieved 100 per cent of its targets across all key activities, while the Revenue enhancement sub-programme lagged behind, with 55 per cent Capacity building of counties on OSR/ Model Laws as at 30 June 2026.

### 4.10.23 The Public Service Commission

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

#### 4.10.23.1 Budget Performance by the Public Service Commission

The revised budget allocation to the Public Service Commission in FY 2025/26 amounted to Kshs.3.63 billion, compared to Kshs.3.66 billion allocated in FY 2024/25.

#### 4.10.23.2 Public Service Commission Programmes and Sub-Programme Performance

The revised budget allocation was to fund five programmes. Table.4.211 shows budget execution by programmes and sub-programmes under the Public Service Commission in FY 2025/26

**Table 4.211: The Public Service Commission Programme and Sub-Programme Performance**

| Programme | Sub-Programme Recurrent | Revised Gross Estimates (Kshs. million) | | | Expenditure (Kshs. million) | | | Absorption Rate % |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| General Administration Planning and Support Services | Administration | 955.04 | - | 955.04 | 882.33 | - | 882.33 | 92 |
| | Board Management Services | 58.41 | - | 58.41 | 58.13 | - | 58.13 | 100 |
| Human Resource Management and Development | Establishment and Management Consultancy Services | 64.68 | - | 64.68 | 64.66 | - | 64.66 | 100 |
| | Human Resource Management | 211.66 | - | 211.66 | 210.62 | - | 210.62 | 100 |
| | Human Resource Development | 2,108.44 | - | 2,108.44 | 2,061.64 | - | 2,061.64 | 98 |
| Governance and National Values | Compliance and Quality Assurance | 93.62 | - | 93.62 | 93.65 | - | 93.65 | 100 |
| | Ethics Governance and National Values | 74.89 | - | 74.89 | 74.41 | - | 74.41 | 99 |
| Performance and Productivity Management | Performance and Productivity Management | 39.27 | - | 39.27 | 39.15 | - | 39.15 | 100 |
| Administration of Quasi-Judicial Functions | Court Litigation and Regulations | 13.90 | - | 13.90 | 12.94 | - | 12.94 | 93 |
| | Admin of County Appeal | 7.15 | - | 7.15 | 7.12 | - | 7.12 | 100 |
| Total | | 3,627.06 | - | 3,627.06 | 3,504.64 | - | 3,504.64 | 97 |

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

Analysis of programmes and sub-programmes showed an overall absorption rate of 97 per cent. Court Litigation and Regulations sub programme recorded the lowest absorption rate of 93 per cent.

### 4.10.23.3 Non-financial Performance by the Public Service Commission

The achievements against Key Performance Indicators of the Public Service Commission in FY 2025/26 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 perfor- mance indicator | Annual Target | Actual as of 30th June, 2026 | Vari- ance |
|---|---|---|---|---|---|---|
| Human Resource Management and Development | SP 2.1: Establishment and Management Consultancy | Organisational structures for MDAs received and approved | % of MDAs' or- ganisational Structures received and approved | 100 | 100 | - |
| | SP 2.2: Human Resource Man- agement | Recruitment for public service and ensuring affir- mative action of representation in the public service | Gender Ratio (Male: Female) | 50:50 | 54:46 | 4 |
| | | | % age of PWDs recruited | 3.1 | 5 | 2.1 |
| Performance and Productivity Man- agement | Performance Management | Hospitality and gift policy developed | Develop Hos- pitality and gift policy | 1 | 1 | - |
| Governance and National Values | Ethics Gov- ernance and National Values | Values and prin- ciples of public service promoted | No. of values and principles promotion programmes of public service developed and implemented | 2 | 1 | (1) |
| Administration of Quasi-judicial functions | Accountable Public Service | Capacity building in the Counties in handling county appeals. | No. of counties supported | 5 | 23 | 18 |
| Performance and productivity Man- agement | Performance and Productivity Management | Anti-bribery / Cor- ruption Prevention Policy Developed | Develop An- ti-bribery / Cor- ruption Preven- tion Policy | 1 | 1 | - |

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

The overall service delivery by the Public Service Commission was magnificent, with most targets achieved, including approval of MDAs' organisational structures, implementation of key policies, and performance management initiatives. However, gaps were noted in ensuring gender representation in the public service, where the ratio stood at 56:44 against the 50:50 target

### 4.10.23.4 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 Status**

| Project Title | Project Commencement date | Expected date of completion of the Project | Source of Funds | Estimated Value of the Project (Kshs.) | Funding in FY 2025/26 (Kshs. Million) | Expenditure in FY 2025/26 | Cumulative Expenditure as of 30th June 2026 | Absorption capacity (%) |
|---|---|---|---|---|---|---|---|---|
| Refurbishment of Old Commission House | FY 2016/17 | FY 2026/27 | GoK | 400.00 | - | - | 237.21 | 59 |

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

The analysis of the implementation status of the Refurbishment of the Old Commission House showed no progress during the year. This was occasioned by failure to allocate budget in FY 2025/2026. The project commenced in FY 2016/17 and is expected to be completed in FY2026/27.

### 4.10.24 The Salaries and Remuneration Commission

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

#### 4.10.24.1 Budget Performance by the Salaries and Remuneration Commission

The revised budgetary allocation to the Salaries and Remuneration Commission in FY 2025/26 amounted to Kshs.869.46 million, compared to Kshs.553.91 million allocated in FY 2024/25.

#### 4.10.24.2 Salaries and Remuneration Commission Programmes and Sub-Programme Performance

The revised budget allocation was to fund one programme. Table.4.214 shows budget execution by programme and sub-programme under the Salaries and Remuneration Commission in FY 2025/26.

**Table 4.214: The Salaries and Remuneration Commission Programme and Sub-Programme Performance**

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs.Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Salaries and Remuneration Management | Remuneration and Benefits Management | 869.46 | - | 869.46 | 810.43 | - | 810.43 | 93 |
| | **Total** | **869.46** | **-** | **869.46** | **810.43** | **-** | **810.43** | **93** |

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

The analysis of the Public Service Commission's programme and sub-programme performance revealed that the Salaries and Remuneration Management programme recorded budget absorption rate of 93 per cent.

#### 4.10.24.3 Non-financial Performance by the Salaries and Remuneration Commission

The achievements against Key Performance Indicators of the Salaries and Remuneration Commission in FY 2025/26 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 June 2026 | Variance |
|---|---|---|---|---|---|---|
| Salaries and Remuneration Management | Remuneration and benefit management | Advice on remuneration and benefits | % of advice and circulars issued on requests for MCDAs | 100 | 100 | - |
| | | Framework for performance and Productivity | % advise issued on requests and performance productivity | 100 | 100 | - |
| | | Harmonised grading structure for public service | % of public service institutions advised on salary structures | 100 | 100 | - |
| | | | Number of salary survey reports | 2 | - | (2) |
| | | Adherence to SRC advice on remuneration and benefits | No. of monitoring and evaluation reports | 1 | 1 | - |
| | | Quarterly wage bill bulletin | Number of wage bill bulletin | 4 | 4 | - |

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

The overall service delivery by the Salaries and Remuneration Commission was on track, with most targets achieved, including issuance of advice on remuneration and benefits, performance and productivity frameworks, and harmonised grading structures. However, gaps were noted in undertaking salary surveys (nil output out of target of 2 reports) .

### 4.10.25 The Office of the Auditor General

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

#### 4.10.25.1 Budget Performance by the Auditor General

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

#### 4.10.25.2 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 FY 2025/26.

**Table 4.216: The Auditor General Programme and Sub-Programme Performance**

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs.Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Audit Services | National Government Audit | 5,591.64 | 330.00 | 5,921.64 | 5,591.64 | 320.93 | 5,912.57 | 100 |
| | NGCDF Audit | 85.41 | - | 85.41 | 85.41 | - | 85.41 | 100 |
| | County Government Audit | 1,833.36 | - | 1,833.36 | 1,783.20 | - | 1,783.20 | 97 |
| | Specialised Unit | 527.11 | - | 527.11 | 527.11 | - | 527.11 | 100 |
| | Education and Health Institutions Audit Services | 280.69 | - | 280.69 | 280.69 | - | 280.69 | 100 |
| | Total | 8,318.21 | 330.00 | 8,648.21 | 8,291.01 | 320.93 | 8,611.94 | 99 |

***Source**: The Auditor General*

The analysis of the Auditor General's programme and sub-programmes performance showed that the overall absorption rate was 99 per cent in FY 2025/26. The County Government Audit sub-programme recorded the lowest absorption rate at 97 per cent.

### 4.10.25.3 Non-financial Performance by the Auditor General

The achievements against Key Performance Indicators of the Auditor General in FY 2025/26 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) | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| Audit Services | National Government Audits | National Government Regularity Audit Reports | No. of National Government Regularity Audit Reports to be issued | 1,163 | 1,163 | - |
| | NGCDF Audits | NGCDF Regularity Audit Reports | No. of NGCDF Regularity Audit Reports to be issued | 290 | 290 | - |
| | County Government Audit | County Government Regularity Audit Reports | No. of County Government Regularity Audit Reports to be issued | 1,099 | 1,099 | - |
| | Education and Health Institutions Audit Services | Education and Health Institutions Regularity Audit Reports | 0No. of Education and Health Institutions Regularity Audit Reports to be issued | 920 | 589 | (331) |
| | Special Audits | Special Audit Reports | No. of Special Audit Reports issued | 40 | 8 | (32) |

*Source: Auditor General*

In FY 2025/26, the Audit Services Programme achieved full performance in National Government, NG-CDF, and County Government audits, issuing all planned reports within the period under review. However, 589 out of the targeted 920 Education and Health Institution audit reports were issued. This underperformance was attributed to the balance of activities still being in various stages of review.

#### 4.10.25.4 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 Project End Date (c) | Source of Funds (d) | Estimated Value of the Project (Kshs.Million) (e) | Funding in FY 2025/26 (Kshs. Million) (f) | Expenditure in FY 2025/26 (Kshs. Million) (g) | Cumulative expenditure as of 30th June 2026 (Kshs.) (h | Absorption rate (%) |
|---|---|---|---|---|---|---|---|---|
| Construction of OAG Mombasa Office Block-HQ | 01/07/18 | 30/06/28 | GoK | 1,610.00 | 300 | 300 | 452.14 | 28 |
| Capital Grants from International Development Fund | 01/07/23 | Continuous | Foreign | 30.00 | 30 | 20.93 | 20.93 | 70 |

***Source:*** *The Auditor General*

The Construction of OAG Mombasa Office Block recorded 28 per cent absorption, with Kshs.452.14 million spent. The project kicked off in FY 2025/2026 FY as per the OAG Quarter 4 report .

### 4.10.26 The Controller of Budget

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

#### 4.10.26.1 Budget Performance by the Controller of Budget

The revised budget allocation to the Controller of Budget in FY 2025/26 amounted to Kshs.948.09 million, compared to Kshs.634.25 billion allocated in FY 2024/25.

#### 4.10.26.2 Controller of Budget Programmes and Sub-Programme Performance

The revised budget allocation was to fund one programme. Table.4.219 shows budget execution by programme and sub-programmes under the Controller of Budget in FY 2025/26.

**Table 4.219: The Controller of Budget Programme and Sub-Programme Performance**

| Programmes | Sub-Programmes | Revised 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 | 194.30 | - | 194.30 | 191.77 | - | 191.77 | 99 |
| | Budget Review and Analysis | 89.57 | - | 89.57 | 89.53 | - | 89.53 | 100 |
| | Administrative and Support Services | 543.62 | - | 543.62 | 531.97 | - | 531.97 | 98 |
| | Research and Planning | 120.61 | - | 120.61 | 119.82 | - | 119.82 | 99 |
| Total | | 948.09 | - | 948.09 | 933.09 | - | 933.09 | 98 |

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

Analysis of programme and sub-programmes showed that the Budget Review and Analysis sub-programme recorded the highest absorption rate at 100 per cent, while the Administrative and Support Services sub-programme recorded the lowest absorption rate at 98 per cent. Overall, the programme recorded an absorption rate of 98 per cent.

### 4.10.26.3 Non-financial Performance by the Controller of Budget

The achievements against Key Performance Indicators of the Controller of Budget in FY 2025/26 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 as of 30th June, 2026 | Variance |
|---|---|---|---|---|---|---|
| Control and Management of Public finances | Authorization of withdrawal from public Funds | Quarterly County Specific Budget implementation review report | No. Quarterly of special County specific budget implementation review reports prepared. | 188 | 188 | - |
| | | | No. of quarterly popular versions of the Counter of the government BIRRs published | 188 | 188 | - |
| | | Monthly exchequer release reports | No. of monthly exchequer release reports prepared and disseminated to all intended stakeholders | 12 | 12 | - |
| | Budget implementation and Monitoring | Statutory quarterly Budget implementation review reports for National Government entities | No. of statutory quarterly Budget implementation review reports publish | 4 | 4 | - |

| Name of Pro-gramme | SUB-PRO-GRAMME | Key Output | Key Performance Indicator | Annual Target(s) | Achieved as of 30th June, 2026 | Variance |
|---|---|---|---|---|---|---|
| | | Pension and Gratuities files | % Proportion of pensions and Gratuities files processed | 100 | 100 | - |
| | | Peblic Debt requisitions | % of Public Debt requisitions received and processed | 100 | 100 | - |
| | General Administra-tion Planning and Support Services | Approved OCoB Human Resource instruments | Implementation (%) of the Approved Human Resource Instruments | 100 | 100 | - |
| | | County Monitoring and Evaluation reports | Reports prepared, reviewed and approved and dissemi-nated | 47 | 47 | 0 |
| | Research & Development | Quarterly OCOB Work plan performance report | No. of Quarterly OCOB Work Plan performance report | 4 | 4 | - |
| | | Quarterly report on OCOB Work Plan imple-mentation | No. of Quarterly reports on OCOB Strategic Plan imple-mentation | 4 | 4 | - |
| | | MoU and partnership engagements under active implementation | % of MoUs and partnership engagement under active implementation | 100 | 100 | - |

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

Non-financial performance analysis indicated optimal realization of financial year's targets as at the end of the reporting period, with all key performance indicators recording full achievement aligned to the reporting year's target.

### 4.10.27 The Commission on Administrative Justice

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

#### 4.10.27.1 Budget Performance by the Commission on Administrative Justice

The revised budget allocation to the Commission on Administrative Justice in FY 2025/26 amounted to Kshs.666.21 million, compared to Kshs.628.69 million allocated in FY 2024/25.

#### 4.10.27.2 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 programme and sub-programmes under The Commission on Administrative Justice in FY 2025/26.

**Table 4.221: The Commission on Administrative Justice Programme and Sub-Programme**

| Programmes | Sub-Programmes | Revised Gross Estimates (Kshs. Million) | | | Expenditure (Kshs.Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Promotion of Administrative Justice | General Administration and Support Services | 640.21 | - | 640.21 | 624.63 | - | 624.63 | 98 |
| | Administrative Justice Services | 15.00 | - | 15.00 | 15.00 | - | 15.00 | 100 |
| | Access to Information Services | 10.99 | - | 10.99 | 10.99 | - | 10.99 | 100 |
| Total | | 666.21 | - | 666.21 | 650.63 | - | 650.63 | 98 |

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

Analysis of programme and sub-programmes showed an overall absorption rate at 98 per cent. The General Administration and Support Services sub-programme recorded the lowest absorption rate at 98 per cent.

### 4.10.27.3 Non-financial Performance by the Commission on Administrative Justice

The achievements against Key Performance Indicators of the Commission on Administrative Justice in FY 2025/26 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 June 2026 | Variance |
|---|---|---|---|---|---|---|
| Promotion of Administrative Justice | General administration and support services | Public awareness of the mandate of the Commission, policies and procedures | Number of people sensitised | 1,500 | 4,342 | 2,842 |
| | | Resolved public complaints on maladministration | Per centage of complaints resolved | 70 | 50 | (20) |
| | Administrative Justice Services | Certified MDACs on the resolution of public complaints indicator, (Performance Contracting) | Percentage of MDACs issued with quarterly feedback | 100 | 100 | - |
| | Access to Information Services | Guidelines on Access to Information Act, 2016 | Number of guidelines developed | 4 | 1 | (3) |
| | | Determined appeals on request for information | Per centage of appeals determined | 100 | 83 | (17) |

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

Analysis shows mixed performance across sub-programmes. Notably, public awareness on the mandate of the Commission significantly exceeded the target, with 4,342 people sensitised against a target of 1,500, while development of guidelines on the Access to Information Act (target of 4 guidelines) recorded 1 output as at 30 June 2026. The underperformance on development of guidelines on access to information Act could be attributed to fiscal constraints.

## 4.11. Social Protection, Culture and Recreation Sector

### 4.11.1 Introduction

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

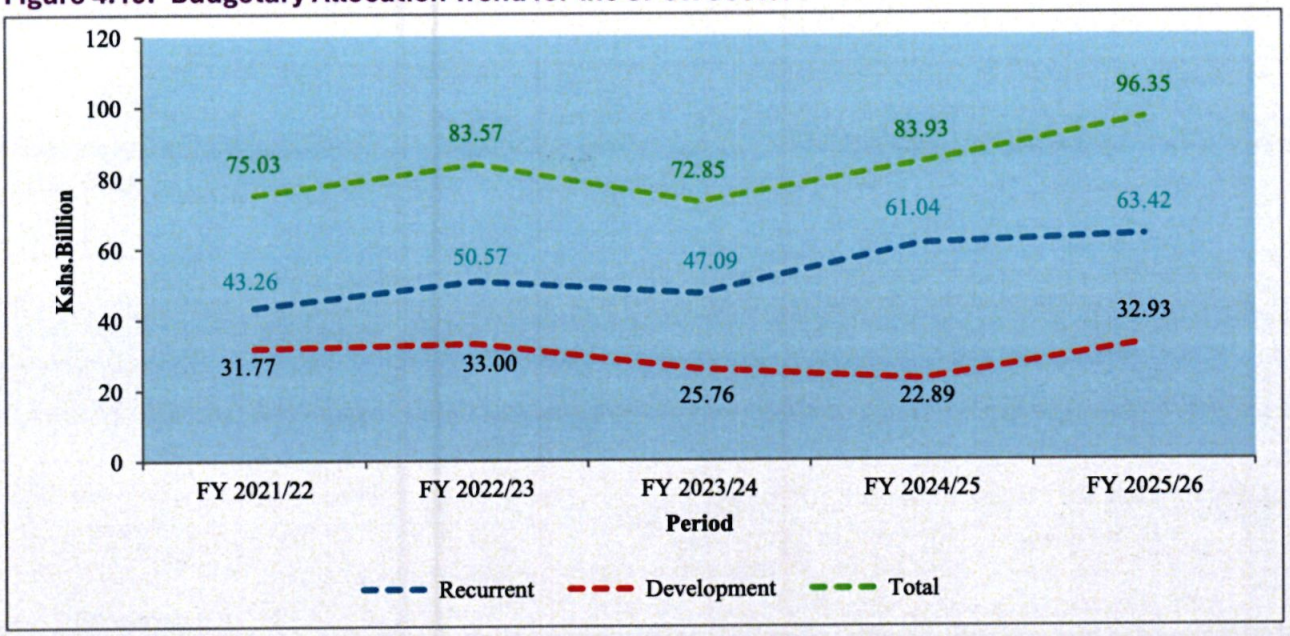
The strategic roles played by the Sector in the country's transformation and socio-economic development include Promoting and supporting youth empowerment and development; strengthening youth mainstreaming in all sectors; spearheading the management of youth policy and legislations; promoting engagement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

### 4.11.2 Budget Performance for SPCR Sector

The revised budget allocation to SPCR in FY 2025/26 amounted to Kshs.78.99 billion, revised to Kshs. 90.31 billion in Supplementary Estimates I and Kshs. 96.35 billion in Supplementary Estimates II compared to Kshs.83.93 billion allocated in the previous financial year, 2024/25. This amount represents 2 per cent of the gross national budget of Kshs.5.27 trillion and 3 per cent of the MDAs' budget of Kshs.2.93 trillion. The allocation comprises Kshs. 32.93 billion (34 per cent) for development activities and Kshs. 63.42 billion (66 per cent) for recurrent expenditure. The State Department for Social Protection and Senior Citizen Affairs received the highest budgetary allocation of Kshs. 33.49 billion (35 per cent of the Sector's budget), while the State Department for Culture and Heritage had the lowest budgetary allocation of Kshs. 3.21 billion (3 per cent of the SPCR Sector allocation).

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

**Figure 4.19: Budgetary Allocation Trend for the SPCR Sector**



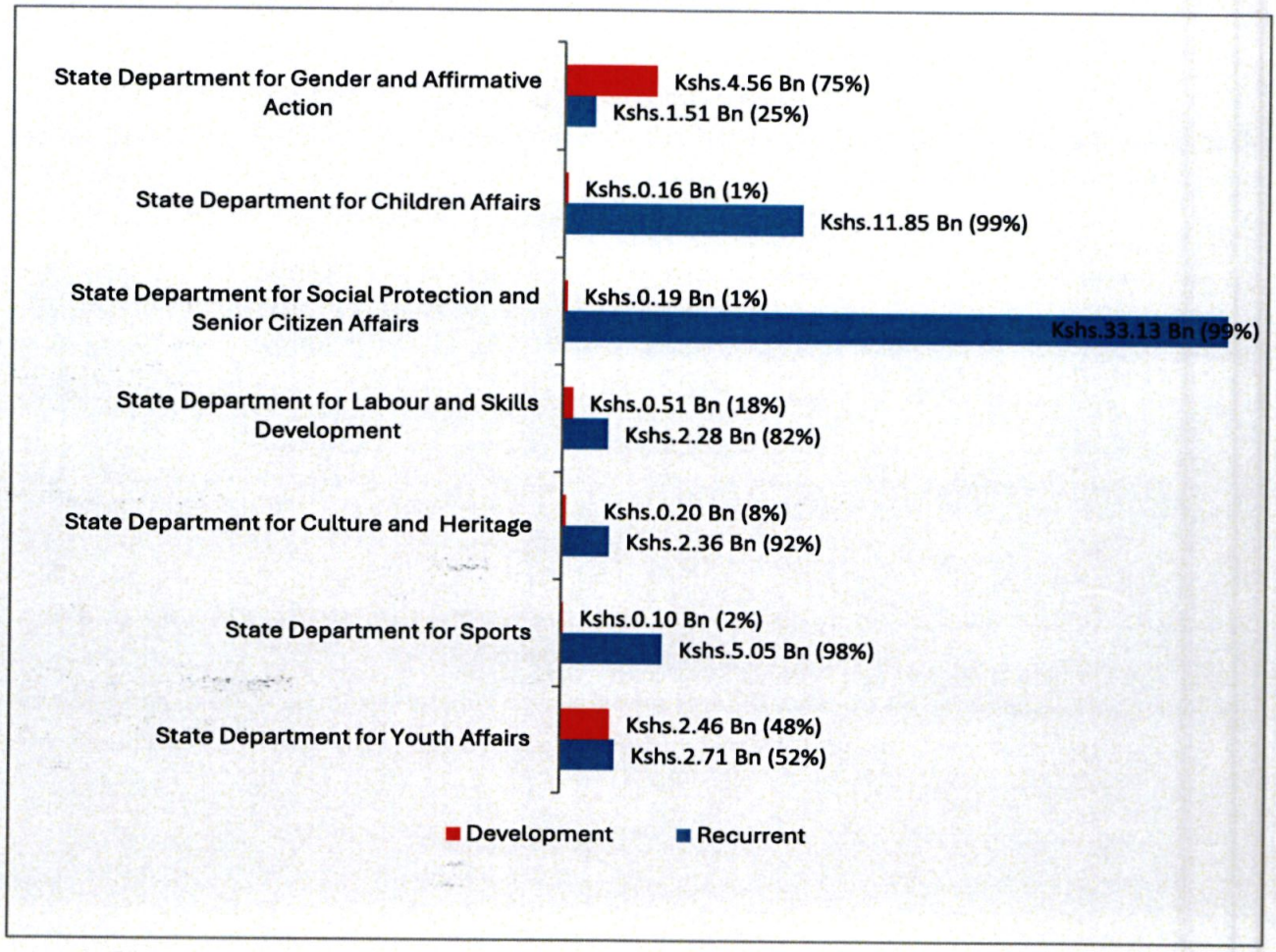

***Source:*** *National Treasury*

The total exchequer issues to the SPCR Sector amounted to Kshs. 67.08 billion, representing 98 per cent of the Sector's annual net estimates, comprising Kshs. 8.18 billion for development expenditure, representing 89 per cent of the Revised gross development net estimates, and Kshs. 58.90 billion for recurrent activities, representing 100 per cent of annual recurrent net estimates.

In FY 2025/26, the State Department for Sports recorded the highest proportion of development exchequer issues to annual development net estimates at 100 per cent, while the State Department for Labour and Skills Development recorded the lowest ratio of 59 per cent. The State Department for Youth Affairs, State Department for Culture and Heritage and State Department for Social Protection and Senior Citizen Affairs recorded the highest proportion of recurrent exchequer issues to revised net estimates at 100 per cent, while the State Department for Gender and Affirmative Action Action received the lowest at 98 per cent.

Figure 4.20 shows the exchequer issues in the SPCR Sector in FY 2025/26.

**Figure 4.20: Exchequer Issues to the SPCR Sector**




***Source:*** *National Treasury*

The total expenditure for the SPCR Sector amounted to Kshs. 91.57 billion, representing 95 per cent of the Revised gross estimates, compared to Kshs.80.80 billion (96 per cent) recorded in FY 2024/25. This amount comprised Kshs. 28.80 billion for the development budget, representing an absorption rate of 87 per cent, compared to 93 per cent recorded in the FY 2024/25, and Kshs. 62.77 billion for recurrent expenditure, representing 99 per cent of the annual recurrent gross estimates, compared to 97 per cent (Kshs.59.41 billion) recorded in FY 2024/25. Table 4.223 shows the SPCR sector analysis of exchequer issues and expenditure in FY 2025/26.

**Table 4.223: SPCR Sector-Analysis of Exchequer Issues and Expenditure**

| VOTE | Development (Kshs. Bn) | | | | | | Recurrent (Kshs. Bn) | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Revised Gross Estimates | Revised Net Estimates | Exchequer Issues | Expenditure | % of Exchequer to Net Budget | % of Expenditure to Gross Budget | Revised Gross Estimates | Revised Net Estimates | Exchequer Issues | Expenditure | % of Exchequer to Net Estimates | % of Expenditure to Gross Estimates |
| State Department for Youth Affairs and Creative Economy | 3.23 | 3.03 | 2.46 | 2.65 | 81 | 82 | 2.89 | 2.71 | 2.71 | 2.86 | 100 | 99 |
| State Department for Sports | 23.61 | 0.10 | 0.10 | 20.62 | 100 | 87 | 5.65 | 5.08 | 5.05 | 5.48 | 99 | 97 |

| VOTE | Development (Kshs. Bn) | | | | | | Recurrent (Kshs. Bn) | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Revised Gross Estimates | Revised Net Estimates | Exchequer Issues | Expenditure | % of Exchequer to Net Budget | % of Expenditure to Gross Budget | Revised Gross Estimates | Revised Net Estimates | Exchequer Issues | Expenditure | % of Exchequer to Net Estimates | % of Expenditure to Gross Estimates |
| State Department for Culture, Arts and Heritage | 0.21 | 0.21 | 0.20 | 0.13 | 95 | 59 | 3.00 | 2.36 | 2.36 | 2.87 | 100 | 96 |
| State Department for Labour and Skills Development | 0.85 | 0.85 | 0.51 | 0.48 | 59 | 56 | 4.99 | 2.31 | 2.28 | 4.95 | 99 | 99 |
| State Department for Social Protection and Senior Citizen Affairs | 0.21 | 0.21 | 0.19 | 0.19 | 92 | 91 | 33.28 | 33.13 | 33.13 | 33.27 | 100 | 100 |
| State Department for Children Services | 0.18 | 0.18 | 0.16 | 0.18 | 90 | 100 | 11.94 | 11.94 | 11.85 | 11.83 | 99 | 99 |
| State Department for Gender and Affirmative Action | 4.63 | 4.61 | 4.56 | 4.56 | 99 | 98 | 1.67 | 1.53 | 1.51 | 1.51 | 98 | 91 |
| Total | 32.93 | 9.20 | 8.18 | 28.80 | 89 | 87 | 63.42 | 59.07 | 58.90 | 62.77 | 100 | 99 |

**Sector Summary**

| | Revised Gross Estimates | Rrvised Net Estimates | Exchequer Issues | Expenditure | % of Exchequer to Net Estimates | % of Expenditure to Gross Estimates |
|---|---|---|---|---|---|---|
| Development | 32.93 | 9.20 | 8.18 | 28.80 | 89 | 87 |
| Recurrent | 63.42 | 59.07 | 58.90 | 62.77 | 100 | 99 |
| Total | 96.35 | 68.26 | 67.08 | 91.57 | 98 | 95 |

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

The State Department for Children Affairs recorded the highest absorption rate of the development at 100 per cent. In comparison, the State Department for Culture and Heritage recorded the lowest absorption rate at 59 per cent of the development budget. On the other hand, the State Department for Social Protection and Senior Citizen Affairs recorded the highest recurrent budget absorption at 100 per cent.

### 4.11.3 The State Department for Youth Affairs and Creative Economy

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

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

The revised budget allocation to the State Department for Youth Affairs and Creative Economy in FY 2025/26 amounted to Kshs. 6.12 billion, compared to Kshs.3.25 billion allocated in FY 2024/25.

#### 4.11.4.1 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 FY 2025/26.

**Table 4.224: The State Department for Youth Affairs and Creative Economy Programme and Sub-Programme Performance**

| Programmes | Sub-Programmes | Revised Gross 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 | 257.14 | 376.92 | 119.77 | 28.89 | 148.66 | 39 |
| | Youth employment and employability scheme | - | 2.63 | 2.63 | - | - | - | - |
| | Youth Mentorship, Leadership and Governance | 233.02 | - | 233.02 | 233.00 | 2.48 | 235.48 | 100 |
| Youth Development Services | Youth Development Research and Quality Management | 140.06 | 10.53 | 150.59 | 140.06 | - | 140.06 | 93 |
| | Youth Entrepreneurship, Innovation and Talent Development | 87.38 | 2,876.28 | 2,963.65 | 87.37 | 2,573.14 | 2,660.51 | 90 |
| | Youth Development Field Extension Services | 549.25 | 45.00 | 594.25 | 527.24 | 13.50 | 540.74 | 91 |
| General Administration, Planning and Support | Administration and Support Services | 929.61 | - | 929.61 | 929.60 | - | 929.60 | 100 |
| Film Development Services | Film Services development services | 833.15 | 34.70 | 867.85 | 821.15 | 34.62 | 855.77 | 99 |
| Total | | 2,892.25 | 3,226.28 | 6,118.53 | 2,858.18 | 2,652.63 | 5,510.82 | 90 |

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

The State Department for Youth Affairs and Creative Economy recorded an overall absorption rate of 90 per cent in FY 2025/26. The Youth Mentorship, Leadership and Governance sub-programme recorded the highest absorption rate at 100 per cent, while Administration and Support Services and Film Development Services attained 100 per cent and 99 per cent, respectively. However, the Youth Social and

Sustainable Community Development sub-programme recorded the lowest absorption rate at 39 per cent, while the Youth Employment and Employability Scheme did not report any expenditure during the financial year.

### 4.11.4.2 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 FY 2025/26.

**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) | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| Youth Empowerment | Youth Social and Sustainable Community Development | Youth Development Services | Number of youths engaged in intergenerational dialogue forums | 65,124 | 1,411 | ( 63,713) |
| | | | Number of Youth engaged in climate change mitigation efforts | 45,038 | - | (45,038) |
| | | | Number of youths trained on mindset education | 122,526 | 11,634 | (110,892) |
| | | Youth-centred care services | Number of youths accessing subsidised youth-friendly Sexual Reproductive Health Services | 10,000 | 0 | (10,000) |
| Film Development Services | Film Services | Film Production Services | Number of film catalogues produced | 500 | 0 | (500) |
| | Copyright Protection and Promotion Services | Copyright services | Number of copyright works registered | 57,000 | 18,267 | ( 38,733) |
| Youth Development Services | Youth Entrepreneurship, Innovation and Talent Development | Youth employability services | Number of youths placed in internship and employment | 50,000 | 23,000 | ( 27,000) |

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

Analysis of the identified Key Performance Indicators revealed that the State Department for Youth Affairs and Creative Economy recorded weak non-financial performance during FY 2025/26. Most performance indicators fell below their annual targets, including youths engaged in intergenerational dialogue forums, climate change mitigation efforts, mindset education, subsidised youth-friendly sexual and reproductive health services, copyright works registered, film catalogues produced, and youths placed in internships and employment. The underperformance was mainly attributed to inadequate funds and budgetary constraints, which affected the implementation of key youth empowerment and film development programmes

### 4.11.4.3 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 | Project commence date | Expected Project End Date | Source of Funds | Value of the Project (Kshs. Million) | Funding in FY 2025/26 (Kshs. Million) | Expenditure in FY 2025/26 (Kshs. Million) | Cumulative Expenditure as of 30 June 2026 (Kshs. Million) | Percentage of Completion |
|---|---|---|---|---|---|---|---|---|
| Youth Empowerment Centres (YEC's) – (BETA) | 01st July, 2007 | 30th June 2030 | GoK | 7,372.00 | 45 | 13.50 | 3,006.30 | 41 |
| Vijana Vuka na Afya (VIVA) | 23rd December, 2021 | 23rd December, 2025 | GoK & KJW | 914.40 | 256.00 | 124.50 | 870.45 | 95 |
| Establishment of Kenya Film School | 01st July, 2014 | 30th June, 2026 | GoK | 691.00 | 19.70 | 19.60 | 500.53 | 72 |
| Film Location Mapping | 01st July, 2018 | 30th June, 2025 | GoK | 122.25 | 15.0 | 15.00 | 106.58 | 87 |
| Youth Enterprise Development Fund (YEDF) | 01st July, 2007 | 30th June, 2030 | GoK | 9,503.00 | - | - | 4,532.09 | 48 |
| National Youth Opportunities Towards Advancement | 14th May, 2024 | 15th May, 2030 | GoK & World Bank | 13,631.14 | 2,880 | 2,480.03 | 3,552.40 | 26 |
| Acquisition and Refurbishment of Cinema Theatre | 01st July, 2016 | 30th June, 2028 | GoK | 1,225.74 | - | - | 272.00 | 22 |
| GoK/ENFPA 10th Country Programme (UNFPA) | 01st July, 2022 | 30th June 2028 | United Nations Population Fund | 50.24 | 10.53 | - | 1.16 | 2 |

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

Analysis of the development projects indicates mixed performance during FY 2025/26. The National Youth Opportunities Towards Advancement (NYOTA) Project recorded the highest expenditure during the year at Ksh. 2.48 billion against an allocation of Ksh. 2.88 billion, although the project was only 26 per cent complete due to delays in onboarding youth beneficiaries. The Vijana Vuka na Afya (VIVA) Project achieved the highest completion rate of 95 per cent, followed by the Film Location Mapping Project (87 per cent) and the Establishment of Kenya Film School Project (72 per cent). However, several projects recorded low absorption of allocated funds, including the Youth Empowerment Centres (YECs), VIVA, and Kenya Film School projects, mainly due to delays arising from the migration from the manual procurement system to the Electronic Government Procurement (EGP) system and delays in Exchequer releases. In addition, the Youth Enterprise Development Fund (YEDF) and the Acquisition and Refurbishment of Cinema Theatre projects did not receive funding during the year. The GoK/UNFPA 10th Country Programme recorded no expenditure despite an allocation of Ksh. 10.53 million because donor funds were not received in the project account, resulting in a project completion rate of only 2 per cent.

### 4.11.5 The State Department for Sports

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

#### 4.11.5.1 Budget Performance for the State Department for Sports

The revised budget allocation to the State Department for Sports in FY 2025/26 amounted to Kshs. 29.27 billion, compared to Kshs.19.54 billion allocated in FY 2024/25.

#### 4.11.5.2 State Department for Sports Programmes and Sub-Programme Performance

The revised 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 FY 2025/26.

**Table 4.227: State Department for Sports Programme and Sub-Programme Performance**

| Programmes | Sub-Programmes | Revised Estimates (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Sports | Sports Training and Competitions | 4,683.54 | 20.00 | 4,703.54 | 4,581.64 | 99.78 | 4,681.43 | 100 |
| | Development and Management of Sports Activities | 708.87 | 23,591.00 | 24,299.87 | 674.50 | 20,521.44 | 21,195.95 | 87 |
| | General Administration, Planning and Support Services | 262.25 | - | 262.25 | 226.48 | - | 226.48 | 86 |
| Total | | 5,654.66 | 23,611.00 | 29,265.66 | 5,482.62 | 20,621.23 | 26,103.85 | 89 |

***Source:*** *State Department for Sports*

The State Department for Sports recorded an overall absorption rate of 89 per cent in FY 2025/26. The Sports Training and Competitions sub-programme recorded the highest absorption rate at 100 per cent, followed by the Development and Management of Sports Activities sub-programme at 87 per cent. However, the General Administration, Planning and Support Services sub-programme recorded the lowest absorption rate at 86 per cent.

#### 4.11.5.3 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 FY 2025/26.

**Table 4.228: Non-Financial Performance by the State Department for Sports**

| Programme | Sub-Programme | Key Output | Key Performance Indicator | Annual Target(s) | Achieved as of 30th June, 2026 | Variance |
|---|---|---|---|---|---|---|
| Sports | Sports training and competitions | International and National Sports programs and events | Number of teams presented in international sports competitions | 43 | 55 | 12 |
| | | | Number of International Sports competitions hosted | 8 | 15 | 7 |
| | | | Number of Sports programmes for vulnerable groups undertaken | 12 | 18 | 6 |
| | | Regulation and Compliance services provided | Number of new sports organisations registered | 300 | 620 | 320 |
| | | Sports talent development services | Number of athletes enrolled for training in sports academies | 2,700 | 1,103 | (1597) |
| | | Anti-Doping services provided | No. of Intelligence-based tests conducted | 1,250 | 5,035 | 3,785 |

***Source:*** *State Department for Sports*

Analysis of the Key Performance Indicators shows that the Sports Programme performed well during FY 2025/26, with most targets exceeded. Significant achievements were recorded in participation in international sports competitions, hosting international sports events, implementation of sports programmes for vulnerable groups, registration of new sports organizations, and intelligence-based anti-doping testing. However, enrollment of athletes in sports academies fell short of the annual target, mainly due to limited academy capacity, resource constraints, and delays in talent identification and recruitment initiatives.

### 4.11.6 The State Department for Children Services

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

#### 4.11.6.1 Budget Performance by the State Department for Children Services

The revised budget allocation to the State Department for Children Services in FY 2025/26 amounted to Kshs. 12.12 billion. The State Department for Children Services was created on 16th April, 2025, through Executive Order No. 1 of 2025, following the government's reorganisation.

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

The revised 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 FY 2025/26.

**Table 4.229: Programme and Sub-Programme Performance of the State Department for Children Services**

| Programmes | Sub-Programmes | Revised 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 | 20.00 | 183.63 | 203.63 | 20.00 | 183.14 | 203.14 | 100 |
| | Community Mobilisation and Development | - | - | - | - | - | - | - |
| | Child Community Support Services | 1,942.64 | - | 1,942.64 | 1,937.51 | - | 1,937.51 | 100 |
| | Child Rehabilitation and Custody | 367.67 | - | 367.67 | 340.92 | - | 340.92 | 93 |
| National Social Safety Net | Social Assistance to Vulnerable Groups | 9,310.74 | - | 9,310.74 | 9,283.18 | - | 9,283.18 | 100 |
| General Administration, Planning and Support Services | Administrative Support Services | 299.97 | - | 299.97 | 252.92 | - | 252.92 | 84 |
| Total | | 11,941.01 | 183.63 | 12,124.64 | 11,834.53 | 183.14 | 12,017.67 | 99 |

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

The State Department for Social Development and Children Services recorded an overall absorption rate of 99 per cent in FY 2025/26. Full budget absorption was achieved under the Social Welfare and Vocational Rehabilitation, Child Community Support Services, and Social Assistance to Vulnerable Groups sub-programmes, each recording 100 per cent absorption. However, the General Administration, Planning and Support Services sub-programme recorded the lowest absorption rate at 84 per cent, followed by the Child Rehabilitation and Custody sub-programme at 93 per cent.

### 4.11.6.3 Non-financial Performance by the State Department for Children Services

The achievements against the State Department for Children Services' Key Performance Indicators in FY 2025/26 are presented in Table 4.230.

**Table 4.230: Non-Financial Performance by the State Department for Children Services**

| Programme | Sub- Programme | Key Output | Key Performance Indicator | Annual Target | Achieved as of 30 June 2026 | Variance |
|---|---|---|---|---|---|---|
| Social Development and Children Services | Child Community Support Services | Legislative frameworks to support child welfare strengthened | Number of Regulations developed to implement the Children Act 2022 | 4 | - | (4) |

| Programme | Sub- Programme | Key Output | Key Performance Indicator | Annual Target | Achieved as of 30 June 2026 | Variance |
|---|---|---|---|---|---|---|
| | | | Number of regions reached through dissemination of the National Care Reform Strategy M&E Framework | 3 | 3 | - |
| | | Children Services | No. of Child Protection Volunteers (CPVs) appointed and trained | 300 | 184 | (116) |
| | Social Welfare and Vocational Rehabilitation | Positive parenting promotion services | No. of facilitators trained on positive parenting | 250 | 75 | (125) |
| | | Positive parenting promotion services | Number of people sensitised on positive parenting | 7,500 | 659,783 | 652,283 |
| | Child Community Support Services | Children Services | % of field stations provided with AIEs for Children support services | 100 | 472 | 372 |
| 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 | 13,000 | (6,200) |
| National Safety Net | Social Assistance to Vulnerable Children and Families | Children Services | Number of street persons reintegrated into families and the community | 5,000.00 | 5,214 | 214 |
| | | | No. of children rescued, placed at statutory and charitable children's institutions, supported with basic needs, tracing and reintegrated into families | 11,000 | 10,711 | (289) |
| | | | Number of street persons provided with psychosocial support | 5,500 | 5,672 | 172 |

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

Analysis of the identified Key Performance Indicators demonstrates that the State Department for Social Development and Children Services recorded mixed performance during the FY 2025/26, with several indicators achieving or exceeding their annual targets. However, targets relating to the development of regulations under the Children Act, 2022, appointment and training of Child Protection Volunteers, training of positive parenting facilitators, support to Orphans and Vulnerable Children (OVCs) through the Presidential Bursary, and the rescue and reintegration of children were not achieved. The underperformance was mainly attributed to pending stakeholder consultations, inadequate funding, budget rationalisation, low uptake of voluntary Child Protection Volunteers, and the needs-based nature of rescue interventions.

### 4.11.7 The State Department for Culture and Heritage

The Department mandates include National Heritage Policy and Management, Culture Policy management, policy on Kenya's Heroes and Heroines, Language Management Policy, National Archives/Public

Records Management, management of National Museums and Monuments, and Historical Sites Management.

#### 4.11.7.1 Budget Performance by the State Department for Culture and Heritage

The revised budget allocation to the State Department for Culture and Heritage in FY 2025/26 amounted to Kshs. 3.21 billion, compared to Kshs.3.30 billion allocated in FY 2024/25.

#### 4.11.7.2 State Department for Culture and Heritage Programmes and Sub-Programme Performance

The revised budget 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 FY 2025/26.

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

| Programmes | Sub-Programmes | Revised gross Estimates (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Culture | Conservation of Heritage | 1,353.73 | 85.00 | 1,438.73 | 1,348.61 | 85.00 | 1,433.61 | 100 |
| | Development and Promotion of Culture | 507.49 | - | 507.49 | 476.18 | - | 476.18 | 94 |
| | Cultural Product Diversification | 64.12 | - | 64.12 | 51.98 | - | 51.98 | 81 |
| The ARTs | Performing Arts | 149.80 | 10.00 | 159.80 | 140.61 | 10.00 | 150.61 | 94 |
| | Promotion of Kenyan Music and Dance | 89.19 | 30.00 | 119.19 | 82.16 | 30.00 | 112.16 | 94 |
| Library Services | Library Services | 435.78 | - | 435.78 | 374.03 | - | 374.03 | 86 |
| Public Records and Archives Management | Archives and Documentation | 150.92 | 86.98 | 237.90 | 146.31 | - | 146.31 | 62 |
| | Records Management | 39.24 | - | 39.24 | 39.24 | - | 39.24 | 100 |
| General Administration, Planning, and Support | General Administration Planning and Support Services | 148.30 | - | 148.30 | 144.39 | - | 144.39 | 97 |
| Lottery Control and Policy | Lottery Control and Policy | 61.00 | - | 61.00 | 61.00 | - | 61.00 | 100 |
| **Total** | | **2,999.57** | **211.98** | **3,211.55** | **2,865.96** | **125.00** | **2,990.96** | **93** |

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

The State Department for Culture, the Arts and Heritage recorded an overall absorption rate of 93 per cent in FY 2025/26. The highest absorption was recorded under the Records Management sub-programme (100 per cent), while the Archives and Documentation sub-programme recorded the lowest absorption rate at 62 per cent.

### 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 FY 2025/26.

**Table 4.232: The State Department for Culture and Heritage Programme and Sub-Programme Performance**

| Programme | Sub-Programme | Key Outputs | Key Performance Indicators | Annual Target 2025/26 | Achieved as of 30th June, 2026 | Variance |
|---|---|---|---|---|---|---|
| Culture/ Heritage | Conservation of Heritage | Heritage Preservation Services | Number of heritage collections standardised and digitised for user needs | 60,000 | 98,636 | 38,636 |
| | | | Number of scientific research papers published | 100 | 100 | - |
| Performing Arts | Promotion of Kenyan Music and Dance | Heritage Preservation Services | Number of musicians accessing the Permanent Presidential Music Commission studio and rehearsal space | 400 | 513 | 113 |
| | Performing Arts | Arts Development Services | Number of artists trained and nurtured | 100 | - | (100) |
| | | Heritage Preservation Services | Number of Creatives trained in Performing Arts | 600 | 643 | 43 |
| Public Records Management | Records Management | Archives and record services | Number of records digitised in the Records Management Unit | 10,000 | 10,664 | 664 |
| | Archives and Documentation | Archival and record services | Number of records microfilmed and digitised | 60,000 | 101,582 | 41,582 |

**Source:** *State Department for Culture and Heritage*

Analysis of the identified Key Performance Indicators demonstrates that the State Department for Culture, the Arts and Heritage performed exceptionally well during the FY 2025/26, with most targets achieved or exceeded. However, under the Performing Arts sub-programme, the target for the number of artists trained and nurtured was not achieved, with no artists trained against a target of 100.

### 4.11.7.4 Project Implementation for the State Department for Culture and Heritage

Table 4.233 summarises some of the ongoing projects undertaken by the State Department for Culture, Arts and Heritage.

**Table 4.233: State Department for Culture and Heritage Projects Implementation Status**

| Project Name | Project commence date | Expected Project End Date | Source of Funds | Value of the Project (Kshs. Million) | Funding in FY 2025/26 (Kshs. Million) | Expenditure in FY 2025/26 (Kshs. Million) | Cumulative Expenditure as of 30 June 2026 (Kshs. Million) | Percentage of Completion |
|---|---|---|---|---|---|---|---|---|
| Refurbishment of archives offices | 04/07/2023 | 30th June 2026 | GoK | 200.60 | 86.98 | 51.05 | 138.03 | 55 |
| Professional and Scientific Training for the Development of Cultural Tourism | FY 2024/25 | FY 2026/27 | GoK | 30 | 10 | 10 | 10 | 33 |
| Marachi Cultural Centre | 01/7/ 2022 | 01/06/2026 | GoK | 72.5 | - | - | 22.50 | 31 |
| Wundanyi Youth Resource | 07 /1/2023 | 30/6/2027 | GoK | 141 | - | - | 84 | 60 |

***Source:*** *The State Department for Culture and Heritage*

Project performance shows moderate progress across cultural and youth infrastructure. Refurbishment of the archives offices is 55 per cent complete, while the Wundanyi Youth Resource Centre stands at 60 per cent. Marachi Cultural Centre is at 31 per cent, and Professional and Scientific Training for Cultural Tourism recorded 33 per cent, reflecting overall slow implementation in most projects, largely attributed to EGPs implementation challenges and lack of funding in FY 2023/24 and FY 2024/25, which is affecting the expected completion date in the case of Marachi Cultural Centre.

### 4.11.8 The State Department for Labour and Skills Development

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

#### 4.11.8.1 Budget Performance by the State Department for Labour and Skills Development

The revised budget allocation to the State Department for Labour and Skills Development in FY 2025/26 amounted to Kshs. 5.84 billion, compared to Kshs.5.23 billion allocated in FY 2024/25.

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

The revised 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 FY 2025/26.

**Table 4.234: The State Department for Labour and Skills Development Programme and Sub-Programme Performance**

| Programmes | Sub-Programmes | Revised gross 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 | 800.09 | 6.44 | 806.53 | 766.79 | 2.13 | 768.92 | 95 |
| | Regulation of Trade Unions | 26.32 | - | 26.32 | 25.92 | - | 25.92 | 98 |
| | Provision of Occupational Safety and Health | 373.47 | 56.16 | 429.64 | 355.08 | 23.16 | 378.24 | 88 |
| | Employment Promotion Services | 369.28 | 150.00 | 519.28 | 335.52 | 149.96 | 485.48 | 93 |
| Manpower Development, Employment and Productivity Management | Human Resource Planning and Development | 97.45 | 167.00 | 264.45 | 97.10 | 136.78 | 233.88 | 88 |
| | Industrial Skills Development | 2,472.00 | 389.00 | 2,861.00 | 2,542.37 | 81.14 | 2,623.51 | 92 |
| | Productivity Promotion, Measurement and Improvement | 78.77 | - | 78.77 | 78.25 | - | 78.25 | 99 |
| | Management of Skills and Post-Training | 29.38 | - | 29.38 | 26.77 | - | 26.77 | 91 |
| General Administration Planning and Support Services | Policy, Planning, and General Administrative Services | 739.41 | 84.00 | 823.41 | 724.22 | 83.85 | 808.07 | 98 |
| Total | | 4,986.19 | 852.60 | 5,838.79 | 4,952.02 | 477.02 | 5,429.04 | 93 |

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

The State Department for Labour and Skills Development recorded an overall absorption rate of 93 per cent in FY 2025/26. The highest absorption was recorded under the Productivity Promotion, Measurement and Improvement sub-programme (99 per cent), while the Provision of Occupational Safety and Health and Human Resource Planning and Development sub-programmes recorded the lowest absorption rates at 88 per cent each.

### 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 FY 2025/26.

**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) | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| Labour, Employment and Safety Services | Promotion of harmonious industrial relations | Labour Disputes Services | Percentage of resolved disputes- foreign | 80 | - | (80) |
| | | | Number of foreign contracts attested for renewal or extension | 75,000 | 74,132 | (868) |
| | Regulation of Trade Unions | Trade Unions Regulatory Services | Number of trade unions' books of accounts inspected | 520 | 494 | (26) |
| 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 | 21,120 | 6,120 |
| | Productivity Promotion, Measurement & improvement | Productivity Improvement Services | Number of public officers trained on productivity measurement | 5,000 | 6,184 | 1,184 |

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

Analysis of the identified Key Performance Indicators demonstrates that the State Department for Labour and Skills Development performed exceptionally well during the FY 2025/26, with most targets achieved or exceeded. However, under the Promotion of Harmonious Industrial Relations sub-programme, the target for the percentage of resolved disputes was not achieved due to the absence of reported disputes requiring resolution during the reporting period. Similarly, under the Regulation of Trade Unions sub-programme, only 494 trade unions' books of accounts were inspected against a target of 520. The underachievement was attributed to the ongoing trade union elections during the reporting period.

#### 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 | Project Commence Date | Expected Project End Date | Source of Funds | Estimated value of the Project (Kshs.) Million | Funding in FY 2025/26 (Kshs. Million) | Expenditure in FY 2025/26 (Million) | Cumulative Project Expenditure as of 30 June 2026 (Kshs. Million) | Percentage of Completion |
|---|---|---|---|---|---|---|---|---|
| Construction of National Occupational Safety and Health Institute (Phase 1) | 15/3/2010 | 30/6/2026 | GoK | 833.13 | 51.02 | 18.02 | 671.25 | 81 |
| Construction of the National Employment Promotion Centre (Kabete) (BETA) | 10 /3/2015 | 30/6/2025 | GoK | 1,050.73 | 150 | 150.00 | 496.94 | 47 |
| Construction of Meru County Labour Offices | 15/5/2012 | 30/6/2026 | GoK | 30.50 | 6.44 | 2.13 | 28.92 | 95 |
| ERP System Upgrade and Human Capital Transformation | 20/6/2024 | 30/6/2028 | GoK | 1,619.76 | - | - | - | - |
| National Youth Opportunities Towards Advancement (NYOTA) Projects | 01/10/2024 | 30/9/2028 | GOK/ WORLD BANK | 5,100 | 640 | 301.44 | 1,031.21 | 18 |

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

The National Occupational Safety and Health Institute is 81 per cent complete, while the Meru Labour Offices are 95 per cent complete. The National Employment Promotion Centre is at 47 per cent completion, with a time overrun, and the expected date of completion is 30th June 2025. The contract for on going works was awarded on March 2026 . The ongoing works include Landscaping , civil works, Electrical installation, mechanical works and builders work. There has been a challenge in securing the Title Deed to facilitate installation of 3 phase Electricity and sinking of borehole This was attributable to the delay in funding of the project.

### 4.11.9 The State Department for Social Protection and Senior Citizen Affairs

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

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

The revised budget allocation to the State Department for Social Protection and Senior Citizen Affairs in FY 2025/26 amounts to Kshs 33.49 billion, compared to Kshs. 47.79 billion allocated in FY 2024/25. This is attributed to the creation of the State Department for Children Services, previously a Programme under the State Department for Social Protection and Senior Citizens Affairs.

### 4.11.9.2 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 FY 2025/26.

**Table 4.237: The State Department for Social Protection and Senior Citizens Affairs Programme and Sub-Programme Performance**

| Programmes | Sub-Programmes | Revised gross Estimates (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Social Protection and Children Services | Social Welfare and Vocational Rehabilitation | 934.77 | 29.00 | 963.77 | 914.73 | 29.00 | 943.73 | 98 |
| | Community Mobilisation and Development | 1,040.15 | 20.23 | 1,060.38 | 1,074.18 | 20.00 | 1,060.38 | 100 |
| National Safety Net | National Safety Net | 30,880.35 | 158.13 | 31,038.48 | 30,875.98 | 138.92 | 31,014.90 | 100 |
| General Administration, Planning and Support Services | General Administration and Support Services | 429.61 | - | 429.61 | 403.79 | - | 403.79 | 94 |
| Total | | 33,284.87 | 207.36 | 33,492.23 | 33,268.69 | 187.92 | 33,456.61 | 100 |

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

The State Department for Social Development and Children Services recorded an overall absorption rate of 100 per cent in FY 2025/26. The Community Mobilisation and Development sub-programme recorded the highest absorption rate at 100 per cent, while the General Administration and Support Services sub-programme recorded the lowest absorption rate at 94 per cent.

### 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 FY 2025/26.

**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) | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|---|
| Social Development and disability inclusion | Community Mobilisation and Development | Community Groups (SHGs, CBOs) registered, trained & linked to Micro Financial Institutions | Number of community groups registered and trained | 60,000 | 100,253 | 40,253 |
| | | | Number of community groups trained | 30,000 | 44,830 | 14,830 |
| Social Welfare Vocational Rehabilitation | Disability Inclusion | Disability rights mainstreamed in social and economic development | Number of persons with disabilities registered | 100,000 | 63,723 | (36,277) |
| National Safety Net | Social Assistance Vulnerable Groups | Households with vulnerable persons supported | Number of older persons supported with cash transfers | 1,045,388 | 1,149,270 | 103,882 |
| | | | Number of households with PWSDs supported with cash | 65,281 | 63,960 | (1,323) |
| General Administration and Support Services | Planning and General Administration Services | Supported Management Information System | Number of functional Management Information Systems supported | 5 | 3 | (2) |
| | | Compliance with the Public Finance Management Act, 2012, and subsequent regulations | Quarterly and annual audit report | 5 | 5 | 0 |

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

Overall, programme implementation was satisfactory, with the majority of key performance indicators achieved or exceeded during the reporting period. Targets for the registration and training of community groups, support to older persons through cash transfers, and the production of quarterly and annual audit reports were achieved or surpassed. However, the targets for the registration of persons with disabilities, support to households with persons with severe disabilities (PWSDs), and the number of functional Management Information Systems supported were not achieved. The State Department did not provide reasons for the underachievement of these indicators.

### 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 | Project Commencement Date | Expected Project End Date | Source of Funds | Estimated Value of the Project (Kshs. Million) | Total funding in FY 2025/26 (Kshs. Million) | Expenditure in FY 2025/26 (Kshs. Million) | Cumulative project expenditure as of 30th June, 2026 (Kshs. Million) | Percentage of Completion |
|---|---|---|---|---|---|---|---|---|
| Educational Equipment for Vocation Rehabilitation Centres 12 (VRCs) | 01/07/12 | 30/06/2030 | GOK | 1,200.00 | 14 | 14 | 182.30 | 15 |
| Renovation and Refurbishment of Vocational Rehabilitation Centre (VRCs) | 01/07/12 | 06/30/2028 | GOK | 350.00 | 15 | 15 | 140.30 | 40 |
| Upgrading of Community Capacity Support Centres in Kirinyaga & Kilifi | 6/14/2021 | 06/30/2028 | GOK | 125.93 | 10 | 10 | 65.30 | 52 |
| Renovation of Muranga Social Development | 1/07/2025 | 30/06/2030 | GOK | 40.40 | 10.23 | 10 | 10 | 25 |

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

Project implementation recorded steady progress during the reporting period, with all projects receiving their allocated funding and recording expenditure. The Upgrading of Community Capacity Support Centres in Kirinyaga and Kilifi registered the highest level of completion at 52 per cent, followed by the Renovation and Refurbishment of Vocational Rehabilitation Centres (VRCs) at 40 per cent. The Renovation of Murang'a Social Development project attained 25 per cent completion, while the Educational Equipment for Vocational Rehabilitation Centres (VRCs) project was at 15 per cent completion. Overall, project implementation progressed as planned during the reporting period.

### 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; Mainstreaming 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 revised budget allocation to the State Department for Gender and Affirmative Action in FY 2025/26 amounts to Kshs. 6.30 billion, compared to Kshs.4.82 billion allocated in FY 2024/25.

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

The revised 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 FY 2025/26.

**Table 4.240: Programme and Sub-Programme Performance for the State Department for Gender and Affirmative Action**

| Programmes | Sub-Programmes | Revised gross Estimates (Kshs. million) | | | Expenditure (Kshs. million) | | | Absorption Rate (%) |
|---|---|---|---|---|---|---|---|---|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Community Development | Affirmative Action | 470.81 | 4,484.41 | 4,955.22 | 470.41 | 4,484.41 | 4,954.81 | 100 |
| Gender Empowerment | Gender and Social-Economic Empowerment | 352.77 | - | 352.77 | 217.77 | - | 217.77 | 62 |
| | Gender Mainstreaming | 575.19 | 148.95 | 724.14 | 559.71 | 72.94 | 632.64 | 87 |
| General Administration and Support Services | General Administration and Support Services | 267.39 | - | 267.39 | 260.45 | - | 260.45 | 97 |
| Total | | 1,666.16 | 4,633.36 | 6,299.52 | 1,508.33 | 4,557.34 | 6,065.68 | 96 |

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

The State Department for Gender and Affirmative Action recorded an overall absorption rate of 96 per cent in FY 2025/26. The Affirmative Action sub-programme recorded the highest absorption rate at 100 per cent, followed by the General Administration and Support Services sub-programme at 97 per cent. However, the Gender and Social-Economic Empowerment and Gender Mainstreaming sub-programmes recorded lower absorption rates of 62 per cent and 87 per cent, respectively.

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

The achievements against the State Department's Key Performance Indicators for Gender and Affirmative Action in FY 2025/26 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) | Achieved as of 30th June 2026 | Variance |
|---|---|---|---|---|---|
| General Administration, Planning and Support Services | Planning Services | Number of quarterly M&E reports | 4 | 4 | - |
| | Human resource services | Number of staff trained on promotional courses | 50 | 23 | (27) |
| Gender Empowerment | Anti-FGM awareness | Number of persons capacity built on the effects of FGM and the legal framework | 10,000 | 10,500 | 500 |
| | Gender Mainstreaming Services | Number of people capacity built on gender mainstreaming | 32,000 | 26,263 | (5,737) |
| | Number of public participants engaged in the development of normative frameworks (Affirmative Action Policy, NPGAD* Review, Gender Bill) | Number of public participants engaged in the development of normative frameworks (Affirmative Action Policy, NPGAD Review, Gender Bill) | 100 | 150 | 50 |
| Community Development | Affirmative Action Services | Number of students supported with bursaries and scholarships | 53,000 | 61,976.00 | 8,976 |

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

*NPGAD* - National Policy on Gender and Development*

Overall, programme implementation was satisfactory, with most key performance indicators achieved or exceeded during the reporting period. Targets for quarterly M&E reports, anti-FGM awareness, public participation in the development of normative frameworks, and bursaries and scholarships were achieved. However, the targets on staff trained on promotional courses and people capacity built on gender mainstreaming were not achieved during the reporting period. The State Department did not provide reasons for the underachievement of these indicators.

### 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 | Project Commencement Date | Expected Project End Date | Source of Funds | Estimated Value of the Project (Kshs. Mn) | Funding in FY 2025/26 (Kshs. Mn) | Expenditure in FY 2025/26 (Kshs. Million) | Cumulative project expenditure as of 30th June 2026 (Kshs. Mn) | Percentage of Completion |
|---|---|---|---|---|---|---|---|---|
| Affirmative Action Social Development Fund | 01st July 2015 | Continuous | GoK | 37,704.05 | 4,494.00 | 4,484.00 | 31,689.91 | 84 |
| Construction of a Safe Home for victims of defilement/ Rape in Kajulu | 01st July 2024 | 6/30/2028 | GoK | 50.00 | 5.00 | - | - | - |
| Strengthening, Prevention and Response to GBV | 01st July 2021 | Continuous | GoK and Donor | 768 | 564.76 | 51.68 | 616.39 | 80 |
| GoK/UNFPA 10th Country Program | 01st July 2023 | 30th June 2026 | GoK and Donor | 109.70 | 55.98 | 11.34 | 67.32 | 61 |

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

Project implementation recorded mixed progress during the reporting period. The Affirmative Action Social Development Fund registered strong performance, achieving 84 per cent completion with cumulative expenditure amounting to Kshs. 31,689.91 million. Similarly, the Gender-Based Violence (GBV) Strengthening and Response Project attained an 80 per cent completion rate, largely supported by donor Appropriations-in-Aid (AIA) received by the State Department.

Conversely, the Safe Home for Victims of Defilement/Rape in Kajulu remains at the preparatory stage, with no expenditure recorded during the reporting period. However, key preliminary activities have been completed, including the feasibility study, preparation of the project design, and the Bill of Quantities (BQ), which have since been submitted for approval. Project implementation is expected to commence once the necessary approvals are obtained.

# 5. KEY ISSUES AND RECOMMENDATIONS

In FY 2025/26, the Controller of Budget identified issues that hampered budget implementation and recommended how to address them. These issues included delay in the adoption of the Electronic Government Procurement System (EGPS), Slow clearance and accumulation of Trade Payables (Pending Bills) for the national governments entities, an upsurge in the use of supplementary budget under Article 223 of the Constitution, Public Debt management related issues (debt ceiling, liability management, short term financing requirement and linkage between development projects and borrowed financing), delay in implementation of the Equalisation Fund, Delay in disbursement of exchequer issues and End Year Cut-Off procedures as discussed below.

## 5.1. Delay in the Adoption of the Electronic Government Procurement System (EGPS)

The Electronic Government Procurement System (EGPS) is an end-to-end system that incorporates all procurement processes, in line with the Public Procurement and Asset Disposal Act 2015 and its attendant Regulations, for use by all public procuring entities. The Implementation of the EGP system is being carried out in a phased, incremental approach.

The Public Procurement Regulatory Authority issued Circular No. 04/ 2025 Ref: PPRA/6/5 Vol. II(229) dated 12 August 2025 on the enforcement of compliance with the mandatory use of the Electronic Government Procurement System (EGPS) by all public procuring entities. Public entities were expected, effective 1 July 2025, to undertake all public procurement and asset disposal transactions through EGPS in compliance with a Circular from the Office of the President, Ref: OP/CAB.6/2A dated 5 June 2025 on transition to Electronic Procurement System for government procurement with effect from 1 July 2025 and another from the Cabinet Secretary, National Treasury and Planning, Ref: NT/PPD/1/3/4 Vol.vi dated 26 March 2025 on the roll-out of an end-to-end EGPS for the Government.

An analysis of submitted financial and non-financial budget reports for FY 2025/26 shows that requisition processes through the EGPS were ongoing, resulting in delays in the execution of planned activities. The EGPS posed challenges to the procurement process due to a steep learning curve and integration issues with other systems, such as the Integrated Financial Management Information System (IFMIS), thereby affecting efficiency, competitiveness, and the timeliness of service.

For example, once a Local Purchase Order has been created, the EGP system does not commit funds because it is not integrated with IFMIS. Additionally, users reported delays in obtaining approvals at various stages of the procurement workflow within the EGP system, low supplier responsiveness to published tenders and quotations on the platform, and intermittent network and system performance issues affected accessibility and smooth transaction processing. Also there were instances of delay in solving technical challenges when reported. Further, a monitoring and evaluation exercise performed by my office in FY 2025/26 confirmed the delayed rollout of the Electronic Government Procurement System by the Agencies visited. Continued reliance on manual and fragmented procurement processes contributed to delays in procurement processes.

***Recommendation:*** *The Controller of Budget takes cognisance of the EGPS, aimed at ensuring efficiency and transparency in government procurement of goods and services, and recommends capacity building for officers in opening quotations/tenders, evaluation, contract preparation, and receipt of goods and services. Continued supplier sensitisation and support will improve participation and re-*

*sponsiveness. Additionally, training should focus on change management to curb resistance among key stakeholders.*

### 5.2. Accumulation of Trade Payables/Pending Bills

The total National Government Trade Payables (Pending Bills) as of 30 June 2026 amounted to Kshs.475.53 billion, comprising Kshs.365.63 billion (77 per cent) for State Corporations and Kshs.109.90 billion (23 per cent) for Ministries, Departments, and Agencies. This recorded a decline of 15 per cent (Kshs.81.80 billion) compared to Kshs.557.33 billion reported as of 30 June 2025, which comprised Kshs.404.33 billion and Kshs.153.00 billion for State Corporations and Ministries, Departments and Agencies, respectively.

***Recommendation:*** *The Controller of Budget appreciates the government's efforts in verifying the pending bills and recommends settlement of the verified pending bills on a First-in, First-out basis by ensuring they are budgeted in line with Regulation 56(2b) of the Public Finance Management (National Government) Regulations 2015.*

### 5.3. Use of Article 223 of the Constitution to Access Exchequer Issues

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

During the year, the Cabinet Secretary responsible for the National Treasury approved additional funding under Article 223 of the Constitution amounting to Kshs.281.46 billion (Kshs.68.77 billion development and Kshs.212.69 billion recurrent). This amount represented 6 per cent of the gross national budget. Of this, the Controller of Budget authorised withdrawals of Kshs.209.37 billion, comprising Kshs.187.90 billion for recurrent expenditure and Kshs.21.47 billion for development expenditure. This was an increase compared to Kshs.72.24 billion approved by the Cabinet Secretary – National Treasury and Kshs.66.54 billion authorised for withdrawal by the Controller of Budget in FY 2024/25.

The Controller of the Budget observed that some of the approvals under Article 223 of the Constitution concerned routine, day-to-day office operations but had not been allocated funds in the budget formulation process. This resulted in the Controller of Budget seeking clarification as to whether approvals by the Cabinet Secretary complied with the criteria set in Paragraph 40 (3) and (4) of the Public Finance Management (National Government) Regulations 2015 on whether the purpose for which approval is sought for a supplementary budget was foreseeable and known during the formulation of the Budget Estimates.

***Recommendation:*** *The Controller of Budget recommends that expenditure under Article 223 of the Constitution should be used strictly in line with the requirements on use of Article 223, which is for ex-*

*penditure that was unforeseen at the time of budget formulation or of an emergency nature. In addition, the Controller of Budget recommends a review of the legislative framework governing the criteria for funding under Article 223 of the Constitution, as well as the control mechanisms to ensure fiscal integrity and safeguard budget credibility.*

## 5.4. Public Debt Management

In FY 2025/26, the Controller of Budget identified several challenges in managing public debt. The issues relate principally to the trajectory towards the statutory debt ceiling, management of short-term government financing requirements, the cost and effectiveness of liability management operations and the linkage between borrowing and the development projects financed from borrowed resources.

Section 50(2A) of the Public Finance Management Act provides that borrowing by the National Government shall not exceed 55 per cent of Gross Domestic Product (GDP) in present value terms. Further, section 50(2C) requires the Cabinet Secretary to take measures within five years of the coming into force of subsections (2A) and (2B) to ensure that the National Government's borrowing complies with the prescribed threshold. The Act also provides for limited exceptional circumstances under which the threshold may be exceeded, subject to the conditions prescribed by law.

As of 30 June 2026, public debt stock stood at Kshs.13.01 trillion, up from Kshs.11.80 trillion as of 30 June 2025, representing 10 per cent growth. Although the debt-to-GDP ratio declined from approximately 68.8 per cent in FY 2024/25 (GDP Kshs.17,143.95 billion) to 68.50 per cent in FY 2025/26 (Projected GDP Kshs.18,993.49 billion), the level of indebtedness remains above the statutory 55 per cent debt ceiling. The continued growth in public debt, coupled with persistent fiscal deficits, rising debt-service costs, and refinancing requirements, underscores the need for a clear and measurable pathway to achieve the 55 per cent debt anchor within the prescribed timeframe.

***Recommendation:*** *The National Treasury should strengthen and operationalise the debt-reduction strategy by accelerating fiscal consolidation through the progressive reduction of the fiscal deficit, ensuring that annual borrowing requirements are consistent with the targeted debt trajectory, strengthening domestic revenue mobilisation, and addressing persistent revenue shortfalls. This will reduce reliance on borrowing to finance the budget and ensure the annual debt-ratio milestones towards 55 per cent of the GDP are monitored.*

Additionally, in FY 2025/26, the Government undertook liability management operations involving the buyback/partial redemption of existing International Sovereign Bonds (ISBs), financed in part by new longer-term International Sovereign Bonds funded under Article 223 of the Constitution. In Q2, the Government partially redeemed the 2028 ISB (7.25%) and financed the remainder with new ISBs due in 2033 (7.88%) and 2038 (8.80%). In Q3, it further bought back portions of the 2028 ISB (7.25%) and 2032 ISB (8.00%), while issuing new ISBs due in 2034 (7.88%) and 2039 (8.70%). While liability management operations can reduce refinancing risk and extend debt maturities, they may also increase future debt-service costs when replacement debt carries comparable or higher interest rates and transaction costs.

***Recommendation:*** *The Government, through the Public Debt Management Office, should demonstrate the overall cost-effectiveness and fiscal benefit of each buyback operation, beyond maturity extension*

*and refinancing considerations. The ISB's buybacks should be evaluated during the budget-planning stage to minimise reliance on Article 223 of the Constitution and enhance budget credibility.*

Liability Management Operations: Regulation 83 of the Public Finance Management (National Government) Regulations 2015 provides for sound cash management practices, including the use of short-term borrowing only where necessary. Specifically, Regulation 83(3) provides that the National Government overdraft at the Central Bank of Kenya shall be retired by the end of the financial year. As of 30 June 2026, the outstanding overdraft balance was approximately Kshs. 91 billion. The continued existence of a significant overdraft balance at the end of the financial year raises concerns regarding compliance with the regulatory requirement and the effectiveness of short-term cash-flow planning.

***Recommendation:*** *The National Treasury should strengthen cash and liquidity management and ensure compliance with Regulation 83(3) of the Public Finance Management (National Government) 2015 on the retirement of the overdraft at the close of the financial year.*

### 5.5. Delay in the implementation of the Equalisation Fund

In FY 2025/26, the Controller of Budget authorised withdrawals amounting to Kshs.4.17 billion to the Equalisation Fund in compliance with Article 204 of the Constitution. The amount comprised Kshs.246.20 million for First Policy development pending bills in favour of the Ministry of Water and Sanitation and Kshs.3.92 billion for Second Policy development projects in 25 County Governments. At the same time, the Equalisation Fund Secretariat received Kshs.273.05 million.

This office has undertaken a review of the implementation of the Budget for the Equalisation Fund for the Appropriations to 30 June 2026. The review indicates that the seven counties recorded zero per cent (0%) absorption of the allocated resources during the reporting period. In addition, the Controller of Budget notes that the allocation of resources to some counties under Second Policy is negligible and may not reflect the equity for which the fund was established.

This level of absorption is a concern, particularly given the critical role of the Equalisation Fund in financing basic services in marginalised areas and advancing equitable development as envisaged under the Constitution of Kenya. The continued non-utilisation of the allocated funds may adversely affect the timely implementation of planned projects and the realisation of the Fund's intended objectives in the affected counties.

***Recommendation:*** *The Equalisation Fund Administrator should identify the factors that have contributed to the failure to utilise the allocated funds during the reporting period and develop an implementation plan to implement the corrective measures to address the identified bottlenecks.*

### 5.6. Disbursement of Exchequers to MDAs and County Governments

The delayed disbursement of exchequer funds against the projected cash plans and the approved disbursement schedule to Ministries, Departments and Agencies (MDAs) and to County Governments, respectively, hampered the timely implementation of planned activities in FY 2025/26.

Delays in the release of funds constrained the timely execution of planned programmes and projects and disrupted cash-flow management. The delays also affected the ability of County Governments and

MDAs to meet their financial obligations and implement approved budgets within the stipulated timelines. It is further noted that persistent delays in exchequer releases undermine the efficiency and effectiveness of public expenditure.

***Recommendations:*** *The National Treasury should strengthen cash-flow planning and ensure the timely, predictable disbursement of approved funds to MDAs and County Governments to enable the execution of planned activities.*

### 5.7. Year-End Closing Procedures

The Controller of Budget has observed persistent inconsistencies between the Public Finance Management (PFM) legal framework governing financial year-end closure and the actual practices adopted by public entities. Regulation 97(5) of the Public Finance Management (National Government) Regulations 2015 requires the National Treasury to issue guidelines on the closure of the financial year not later than 15 May of Each Year. Regardless of a strict financial year-end cut-off, operational practices have evolved to permit the processing and payment of obligations well after the financial year-end, treating such payments as expenditure of the previous financial year.

This disconnect is a cause for concern, given the government's transition from cash-based accounting to the International Public Sector Accounting Standards (IPSAS) Accrual accounting framework. Under accrual accounting, liabilities are recognised when they arise rather than when cash is paid. Consequently, the legal provisions governing appropriation lapses and cash management require careful alignment with accounting standards to ensure consistency, transparency and accountability. Failure to address this inconsistency poses several risks, including inaccurate reporting of budget implementation; weakened fiscal discipline; uncertainty among Accounting Officers; audit report qualifications and recurring audit findings; reduced comparability of financial statements across years; and weakened legislative oversight of public expenditure.

Some operational factors contribute to the continuation of post-year-end transactions, including delayed exchequer releases, late delivery of goods and services by suppliers/contractors, delays in invoice verification, and system processing bottlenecks.

***Recommendations:*** *The conflict between the Public Finance Management legal framework and prevailing post-year-end transaction practices represents both a legal compliance challenge and a public financial management reform issue. While operational constraints such as delayed Exchequer releases, procurement delays and cash-flow limitations explain the persistence of post-year-end payments, these practical realities cannot override statutory requirements.*

*The long-term solution lies in aligning legal provisions, accounting standards and operational procedures through targeted legislative reform, strengthened commitment controls and improved financial management practices.*

*Public entities should strictly comply with the existing statutory year-end cut-off requirements while recognising liabilities in accordance with IPSAS Accrual, strengthening commitment management and enhancing transparency in financial reporting.*

*Resolving the cut-off disconnect is therefore essential for strengthening public financial management, enhancing budget credibility and supporting broader public sector reforms.*

# 6. MONITORING AND EVALUATION OF BUDGET IMPLEMENTATION FOR SELECTED STATE DEPARTMENTS, FY 2025/26

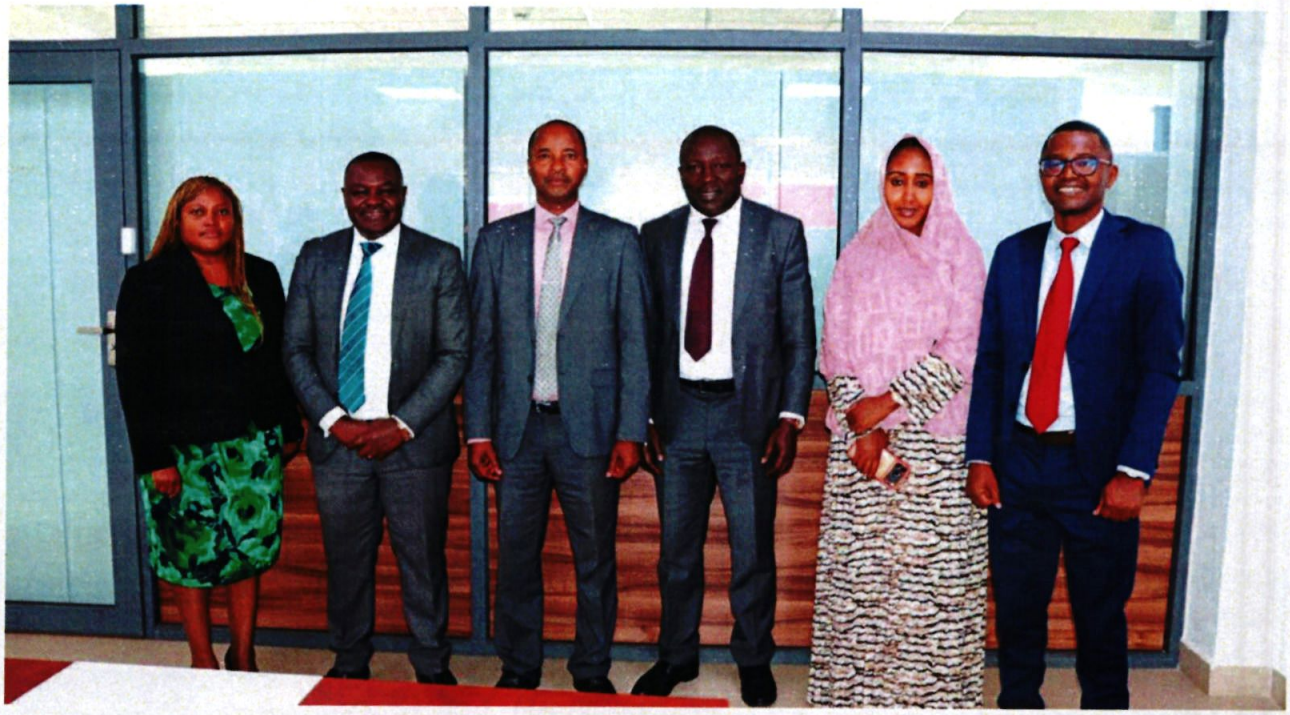
## 6.1. Introduction

The Controller of Budget (CoB) is required under Section 5(b) of the Controller of Budget Act, CAP 429, to promote prudent and efficient use of public resources by monitoring, evaluating, and reporting on budget implementation, and by making appropriate recommendations to both the National and County Governments to enhance performance. In discharging this mandate, the CoB is further required to verify that public funds released to national and county government entities are utilised strictly in accordance with the appropriations approved by Parliament.

Based on the foregoing, the Controller of Budget performed a Monitoring and Evaluation (M&E) exercise between 27 April and 29 May 2026 to assess the status of budget implementation for the period 1 July 2025 to 31 March 2026. The exercise covered nineteen (19) Semi-Autonomous Government Agencies (SAGAs) under six State Departments as shown in Table 6.1

**Table 6.1: Semi-Autonomous Government Agencies covered during the M&E exercise**

| S/No | State Department | SAGAs |
|---|---|---|
| 1 | State Department for ASAL and Regional Development Authorities | Coast Development Authority |
| | | National Drought Management Authority |
| | | Ewaso Ngiro South Development Authority |
| | | Kerio Valley Development Authority |
| 2 | State Department for Basic Education | Basic Education |
| 3 | State Department for Energy | Kenya Electricity Transmission Company |
| | | Rural Electrification and Renewable Energy Corporation |
| | State Department for Roads | Kenya National Highways Authority |
| | | Kenya Urban Roads Authority |
| | | Kenya Rural Roads Authority |
| 4 | State Department for Sports | Sports Kenya |
| 5 | State Department for Water and Sanitation | Tana Water Works Development Agency |
| | | Lake Victoria South Water Works Development Agency |
| | | North Rift Valley Water Works Development Agency |
| | | Northern Water Works Development Agency |
| | | Coast Water Works Development Agency |
| | | Athi Water Works Development Agency |
| | | Central Rift Valley Water Works Development Agency |
| | | Water Sector Trust Fund |



***Picture 1:*** *FCPA Stephen Masha, Deputy Controller of Budget, OCoB staff, and Kenya National Highways Authority (KeNHA) management team pose for a group photo during the monitoring and evaluation exercise.*

## 6.2. Objectives of the Monitoring and Evaluation Exercise

The objectives of the exercise were to:

i. Review the approved budget for FY 2025/26 and assess the status of funds transferred from the parent State Departments to the Semi-Autonomous Government Agencies as of 31 March 2026.

ii. Assess the status of implementation of the projects funded under the Government of Kenya (GoK) budget provision component in FY 2025/2026.

iii. Identify specific projects that received additional budgetary allocations through expenditures authorised under Article 223 of the Constitution of Kenya as of 31 March 2026 and establish the reasons for the requests for such allocations.

iv. Verifying the status, composition, and management of pending bills (trade payables).

v. Assess the implementation status of projects funded through public debt; and

vi. Identify budget implementation challenges and recommend corrective actions.

## 6.3. Key Findings

### 6.3.1 Supplementary Expenditure under Article 223 of the Constitution

The M&E assessment reviewed expenditure authorised under Article 223 of the Constitution to determine whether additional allocations during FY 2025/26 were appropriately used to address unforeseen and urgent funding requirements. The assessment established that Article 223 of the Constitution was used to finance contractual obligations related to Kenya's hosting of major continental sporting events, despite those obligations being known and foreseeable during budget preparation.

For instance, the State Department for Sports requested Kshs.3.9 billion under Article 223(1) to settle the contractual obligation for the Africa Cup of Nations (AFCON) 2027 hosting rights, which was due on 30 March 2026. Although the expenditure had been included in the draft budget estimates submitted for FY 2025/26, it was omitted from the approved budget and subsequently financed through Article 223 before being regularised through Supplementary Estimates No. I for FY 2025/26. A similar situation occurred in FY 2024/25, when Kshs.1.68 billion was authorised under Article 223 to meet Kenya's mandatory hosting fee for the African Nations Championship (CHAN), despite the obligation being foreseeable.

*The National Treasury and Accounting Officers should strengthen budget forecasting, commitment planning and scrutiny of expenditure proposals to ensure that all known contractual obligations are adequately provided for in the annual budget. Article 223 of the Constitution should be strictly reserved for expenditure that is genuinely unforeseen, urgent and unavoidable, in accordance with the constitutional requirements.*

### 6.3.2 Inadequate Budgetary Provision for Ongoing Contractual Obligations

The assessment established that inadequate budgetary provision for ongoing contractual obligations was a cross-cutting challenge affecting the nineteen (19) SAGAs that were visited. Across these agencies, significant disparities were observed between the actual financial requirements needed to honour existing contractual commitments and the budgetary allocations approved under FY 2025/26. Consequently, several agencies experienced funding gaps that constrained the timely settlement of certified works, slowed the pace of project implementation, contributed to the accumulation of pending bills, and exposed the Government to interest charges and contractual claims arising from delayed payments. This challenge undermines the principles of budget credibility, fiscal discipline, and effective expenditure control envisaged under Sections 15 and 17 of the Public Finance Management Act, CAP 412A, which require that public budgets be realistic and adequate to finance approved commitments. In several instances, implementing agencies had entered multi-year contracts based on approved project implementation schedules, only for subsequent budget rationalisation to result in insufficient allocations to meet the resulting contractual obligations.

A notable illustration of this challenge was observed at the Tana Water Works Development Agency (TWWDA), which faced severe budget constraints due to underfunding in FY 2025/26. Of particular concern was the lack of budgetary allocation for non-discretionary expenditure, which had left the Agency unable to remit statutory deductions in the form of Pay-As-You-Earn (PAYE) amounting to Kshs.68.2 million to the Kenya Revenue Authority (KRA). In addition, the Agency was not allocated FY 2024/25 Government of Kenya (GoK) counterpart funding required to settle pending land and wayleave compensation for the Tana Cluster, estimated at approximately Kshs.1.2 billion. This exposed the Agency to statutory and legal liabilities, including penalties for non-remittance of tax obligations and potential litigation or project delays arising from unresolved compensation claims, and underscores the broader risk that inadequate provision for non-discretionary and statutory obligations poses to the financial standing and operational continuity of implementing agencies.

*Implementing agencies should strengthen budget planning and expenditure forecasting by ensuring that annual budget allocations adequately provide for existing contractual obligations and multi-year project commitments before initiating new projects. The National Treasury and parent State Departments should enhance budget scrutiny and prioritisation mechanisms to align approved allocations with actual resource requirements. Additionally, SAGAs should prepare and regularly update contractual commitment schedules to inform budget formulation, minimise funding gaps, prevent the accumulation of pending bills, and ensure the timely completion of government projects while safeguarding the value of public resources.*



***Picture 2:*** *Ziwa Sirikwa Water Project in Soy Constituency, Uasin Gishu County, implemented by TWWDA. The project is significantly behind schedule, partly due to cash flow constraints.*

### 6.3.3 Commencement of Project Execution Without an Approved Budget Allocation

Section 44(2)(a) of the Public Procurement and Asset Disposal Act, CAP 412C, requires that an accounting officer ensure that the procurement of goods, works, and services of a public entity is undertaken within the approved budget of that entity. Contrary to this requirement, the exercise established that the Kenya National Highways Authority (KeNHA) had awarded two projects, namely the Got Rabuor–Homa Bay Pier Corner–Kodoyo (B2) Road (Phase II) and the Realignment of the Homa Bay–Rongo (B3) Road at Kabunde Airstrip in Homa Bay County, and had made advance payments to the respective contractors to facilitate mobilisation of personnel, equipment, and site establishment, despite the absence of corresponding budgetary allocations in the approved FY 2025/26 budget. This practice contravenes the principle of budget-led procurement, weakens fiscal discipline, exposes the Government to unfunded contractual commitments, and compromises the integrity of the budget implementation process. Where such commitments subsequently require supplementary allocations to regularise, they crowd out resources that would otherwise finance planned and appropriately budgeted programmes.

*The Accounting Officers should ensure that all procurement and project implementation activities are undertaken strictly within the approved budgetary allocations, in compliance with Section 44(2)(a) of the Public Procurement and Asset Disposal Act, CAP 412C. Further, no contracts should be awarded,*

*advance payments made, or project activities commenced unless adequate funds have been appropriated and provided for in the approved budget to avoid unfunded commitments, accumulation of pending bills, and breaches of fiscal discipline.*




***Picture 3:*** *A section of the Homa Bay–Rongo (B3) Road earmarked for realignment under the Realignment of Homa Bay–Rongo (B3) Road at Kabunde Airstrip Project. The Kenya National Highway Authority implements the project*

### 6.3.4 Weak Reporting Mechanism for Development Partner-Funded Projects Under Loan Appropriations-in-Aid (AIA) Arrangements

The review established a weak reporting mechanism for development partner-funded projects implemented under the Loan Appropriations-in-Aid (AIA) arrangement. Under this financing modality, development partners make payments directly to contractors upon submission of Interim Payment Certificates (IPCs) by the three road agencies. However, information on the actual amounts disbursed is often not communicated to the accounting officers of the respective agencies in a timely manner. This delay in obtaining expenditure information for externally financed projects limits accounting officers' ability to accurately capture and report expenditure in their quarterly financial reports, as required under Section 83 of the Public Finance Management Act, CAP 412A. The resulting gap constrains compliance with statutory reporting requirements and may lead to the underreporting of externally financed expenditure. Consequently, the completeness, accuracy, and reliability of budget implementation information submitted to the National Treasury and the Controller of Budget for the preparation of consolidated quarterly budget implementation reports are compromised, thereby weakening national fiscal reporting and oversight of development partner-funded programmes.

*The National Treasury should ensure that reporting requirements for projects financed through development partner loans under the AIA arrangement are incorporated into financing agreements. The agreements should require development partners to submit timely reports on actual disbursements made*

*directly to contractors and other service providers. This will facilitate the timely capture of externally financed expenditure in quarterly financial reports, enhance the accuracy and completeness of budget implementation information, and strengthen transparency, accountability, and oversight of development partner-funded projects.*

### 6.3.5 Failure to Upload Projects into the Public Investment Management Information System (PIMIS)

Regulation 20(10) of the Public Finance Management (Public Investment Management) Regulations, 2022, requires that, upon clearance by the National Treasury or County Treasury, project details shall be uploaded into the Project Pipeline of the Public Investment Management Information System (PIMIS) by the accounting officer. However, the exercise established that none of the projects implemented by the nineteen (19) agencies visited had been uploaded into the system. This gap is attributed to inadequate capacity building by the National Treasury and the absence of designated user roles and access rights within the system, which has constrained agencies' ability to upload and manage project information in PIMIS. The failure to upload project data into PIMIS hampers effective monitoring, evaluation, and oversight of public investments throughout their implementation lifecycle and limits the National Treasury's ability to maintain a comprehensive and reliable pipeline of public investment projects for planning and decision-making.

*The National Treasury should ensure that PIMIS is fully operational for use by government entities. This includes facilitating the assignment of user roles and access rights to the government agencies and ensuring that the necessary technical support and capacity building are provided to enable effective use of the system.*

### 6.3.6 Inadequate Budgeting for Associated Project Costs

The assessment established that inadequate budgeting for associated project costs was a recurring challenge affecting the implementation of several projects. In some instances, project budgets did not fully cover all foreseeable costs required for successful execution, including taxes, statutory obligations, land acquisition, and utility relocation. This is inconsistent with the principles of comprehensive and realistic budgeting under Section 15 of the Public Finance Management Act, CAP 412A, which requires public entities to prepare budgets that accurately reflect the full cost of planned programmes and projects. The omission or underestimation of associated project costs resulted in funding gaps during implementation, delayed project execution, and increased pressure on already constrained resources, with knock-on effects on project timelines, cost overruns, and the accumulation of pending obligations that could otherwise have been anticipated at the appraisal and budgeting stage.

*Implementing agencies should strengthen project appraisal, costing, and budgeting processes to ensure that all foreseeable project-related costs are comprehensively identified, quantified, and incorporated into budget estimates before project commencement. Accounting officers should ensure that project budgets provide for the full lifecycle costs, including statutory charges, taxes, and other ancillary requirements, to minimise financing gaps and avoid implementation disruptions. Additionally, enhanced coordination among the technical, procurement, and finance functions should be undertaken to improve the accuracy of project cost estimates, reduce reliance on supplementary funding, and promote the effective use of public resources.*




***Picture 4:*** *Electricity power lines and poles located within the road reserve along the Thanantu Bridge–Kagwata–Mulika Market Road corridor*

### 6.3.7 Delayed Rollout of the Electronic Government Procurement (EGP) System

The monitoring exercise established that the rollout and operationalisation of the Electronic Government Procurement (EGP) system had not been fully implemented in some of the agencies visited. Continued reliance on manual and fragmented procurement processes has limited the automation of procurement planning, tendering, contract management and reporting functions, thereby constraining transparency, efficiency and real-time oversight of procurement activities. This has contributed to delays in procurement processes, including the initiation, evaluation and award of tenders, which in turn has slowed the implementation of planned programmes and projects and resulted in delayed utilisation of allocated funds. Consequently, some agencies may not fully achieve their planned outputs within the financial year, increasing the risk of low-budget absorption and delays in service delivery.

*The accounting officers of national government entities should liaise with the National Treasury to expedite the rollout and operationalisation of the EGP system, including user training and technical support. Full implementation will enhance procurement transparency, improve efficiency, enable real-time monitoring and reporting, and strengthen compliance with the Public Procurement and Asset Disposal Act.*

### 6.3.8 Delayed Settlement of Pending Bills and Its Impact on Budget Execution

Regulation 56(2)(b) and (c) of the Public Finance Management (National Government) Regulations, 2015 requires accounting officers to budget for contractual obligations extending beyond one financial year, and to secure the resources necessary to meet financing requirements, before undertaking new projects. Contrary to this requirement, several national government entities continue to carry significant historical pending bills, some dating back more than 10 years, pointing to persistent weaknesses in financial planning, commitment control and timely settlement of contractual obligations. Delays in

settling certified obligations have, in some cases, attracted interest and penalties, adding to project costs and further constraining resources available for budget execution.

A notable example is the Construction of Dhogoye Bridge and Approach Roads along the Kisian–Usenge–Osieko Road, implemented by the Kenya National Highways Authority (KeNHA) at a contract sum of Kshs. 1.99 billion. The project commenced on 21 June 2021 with an original completion date of 20 December 2022. It has since been granted three extensions of time for 1,211 days (approximately 40 months), revising completion to 31 December 2026. As of 5 May 2026, physical progress stood at only 60.8 per cent, despite nearly five years of implementation.

The prolonged implementation has been compounded by delays in settling certified Interim Payment Certificates, which have resulted in Kshs. 44.02 million in outstanding interest. This case illustrates how inadequate and untimely financing of contractual commitments creates a self-reinforcing cycle of pending bills, interest liabilities, project delays and escalating costs — ultimately reducing resources available for other planned programmes and projects.

*Accounting officers of national government entities with significant stocks of Pending bills (Trade Payables) should strengthen contract payment management by ensuring that all certified payment certificates are processed and settled within the timelines specified in the respective contracts to prevent the accumulation of interest and avoid further delays in project implementation. The outstanding interest arising from delayed payments should be provided for and settled promptly to prevent further financial liabilities. In addition, accounting officers should establish mechanisms for monitoring pending payment certificates and their due dates, with clear responsibility and escalation procedures for delayed settlement*

### 6.4. Conclusion

The issues identified underscore that effective budget implementation depends not only on the adequacy of appropriated resources, but also on sound planning, expenditure discipline, effective systems, accountability and coordination across government institutions. Recurring gaps in meeting contractual and project-related obligations, procurement undertaken without adequate budgetary provision, weak reporting on externally financed expenditure, and underutilisation of oversight and management systems such as PIMIS and EGPs undermine budget credibility, delay programme implementation, and expose the Government to avoidable financial and legal risks.

These findings highlight the importance of continuous monitoring of budget implementation, timely identification of emerging risks and follow-up on corrective measures. Addressing the identified gaps will require the National Treasury, parent State Departments and Accounting Officers of the Semi-Autonomous Government Agencies to implement the recommendations provided for each issue and improve budget implementation.

Detailed Monitoring and Evaluation reports for each State Department covered during the exercise can be accessed through the Controller of Budget website at www.cob.go.ke.

## 7. CONCLUSION

The National Government Budget Implementation Review Report for FY 2025/26 aimed to assess the performance of revenue, exchequer releases, expenditure by Ministries, Departments and Agencies (MDAs), and the Consolidated Fund Services (CFS), as well as programmes and projects implementation, in line with Article 228 of the Constitution and in line with Section 5(b) of the Controller of Budget Act, Cap 429. The assessment provided an important basis for determining the extent to which the approved budget was implemented and the effectiveness of public resource utilization through the Monitoring and Evaluation Exercise performed in FY 2025/26 for some selected nineteen State Agencies under six MDAs. The report also identified key issues hampering effective implementation, along with recommendations.

Overall, budget implementation during the financial year demonstrated resilience amid fiscal constraints, competing expenditure priorities, and the need to maintain fiscal discipline. Total receipts into the Consolidated Fund were Kshs.4.61 trillion, recording 94 per cent of the annual target, while total exchequer issues to MDAs, Consolidated Fund Services and Equitable Shareable revenue to County governments were Kshs.4.58 trillion, representing 94 per cent of the annual net estimates.

Total expenditure for the National Government was Kshs.4.75 trillion, accounting for 90 per cent of the gross budget. Further review demonstrated that recurrent expenditure continued to account for a significant proportion of total National Government expenditure, particularly expenditure relating to Consolidated Fund Services, recording Kshs.1.98 trillion, and ministerial recurrent expenditure recording Kshs.1.98 trillion, against ministerial development expenditure of Kshs.809.47 billion. While these expenditures are necessary for the continued functioning of Government, the relatively high recurrent expenditure placed pressure on the resources available for development programmes. Therefore, there is a need to strengthen expenditure prioritisation in line with the government's fiscal policy over the medium term.

The report identified the key issues that hampered budget implementation in FY 2025/26 and need to be addressed. They include the delay in the adoption of the Electronic Government Procurement System, accumulation of Trade Payables/Pending Bills, use of Article 223 of the Constitution to access Exchequer Issues, Public Debt Management challenges, delay in the implementation of the Equalisation Fund, delayed disbursement of exchequer funds to MDAs and County Governments and disconnect on year-end closing procedures and guidelines.

Other key findings identified during the Monitoring and Evaluation exercise performed included: Inadequate budget for ongoing contractual obligations; Commencement of projects without approved budgets; Weak reporting mechanisms on Development Partner projects with A-i-A arrangements; Failure to utilize the Public Investment Management System software to manage projects; and inadequate budget for associated costs such as utility relocation and compulsory land acquisitions.

Fast-tracking the implementation of the EGPS will improve efficiency and transparency in government procurement of goods and services; therefore, there is a need to build the capacity of both government officers and suppliers to use it. The management of Trade Payables/Pending bills remains an important concern in ensuring sustainable budget implementation. MDAs are required to make sufficient budgetary provision to settle eligible pending bills.

The review also underscores the importance of compliance with the Constitution and the Public Finance Management Act when incurring expenditure under Article 223 of the Constitution that was unforeseen and/or of an emergency nature. Further to the observations made on public debt management, the National Treasury should strengthen and operationalise debt-reduction strategies by accelerating fiscal consolidation to progressively reduce the fiscal deficit and ensure that the annual debt-to-GDP target of 55 per cent is attained in the medium term.

The recommendations also emphasised the timely utilisation of the Equalisation Fund for marginalised counties to provide public services, and the timely release of exchequer issues to Ministries, Departments and Agencies and Counties to enable the timely implementation of planned activities. To resolve the year-end cut-off disconnect, public entities should strictly comply with the existing statutory year-end cut-off requirements while recognising liabilities in accordance with the IPSAS accrual framework, strengthening commitment management and enhancing transparency in financial reporting

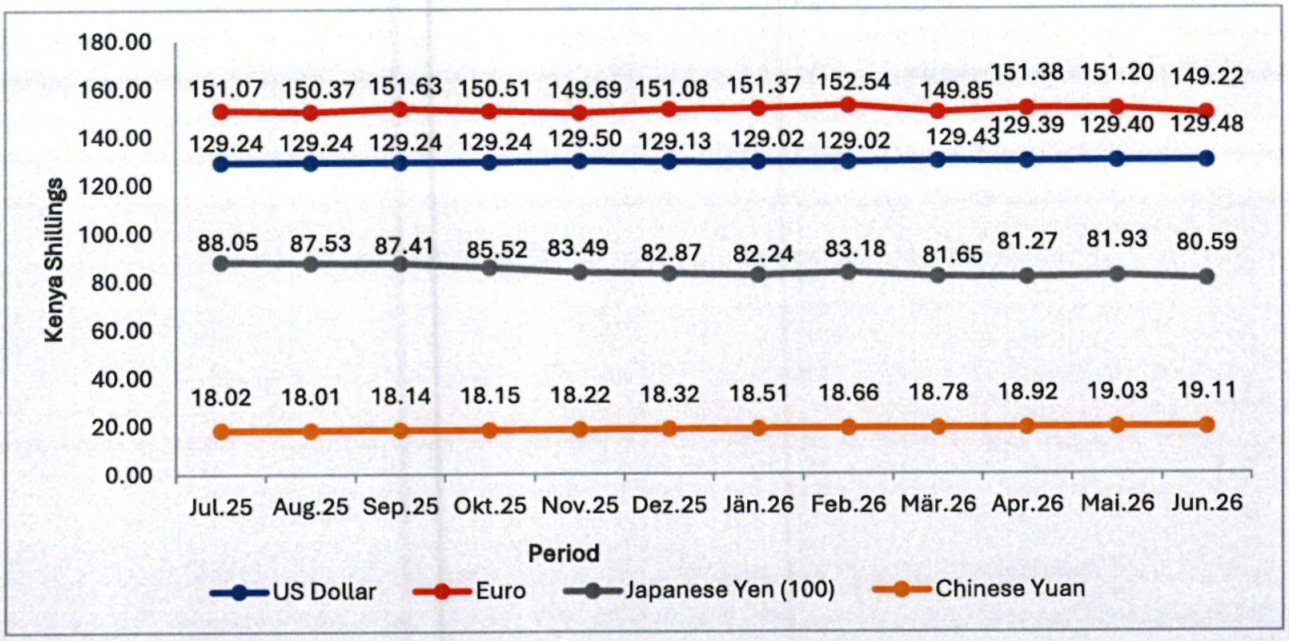
Further, the National Government should continue to strengthen domestic revenue mobilisation while maintaining a predictable and sustainable fiscal framework to reduce the budget deficit. Expenditure should be aligned with available resources and focused on high-priority programmes with the greatest potential to support economic growth, employment creation, social protection and improved delivery of public services.

The National Government should also ensure adequate budget for ongoing contractual obligations, commence projects only when they have approved budgets, strengthen reporting mechanisms on Development Partner projects with AIA arrangements, utilize the PIMS software to manage projects and ensure adequate budget for costs associated with each project such as utility relocation and land acquisition.

The Controller of Budget remains committed to strengthening oversight, promoting fiscal responsibility and enhancing accountability in the management of public resources. It is expected that the lessons arising from the monitoring and evaluation exercise in the FY 2025/26 budget will inform improved budget execution, enhanced service delivery, and better socio-economic outcomes for the country.

## ANNEXES

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




***Source:*** *Central Bank of Kenya*

## Annex II: Exchequer Issues under Article 223 of the Constitution Regularised in Supplementary Estimates I and II

| Name of the Ministry/ Department/ Agency (MDA) | Purpose | Approved by Cabinet Secretary (CS)- National Treasury | | | Requests for Withdrawals Approved by the Controller of Budget | | |
|---|---|---|---|---|---|---|---|
| | | Date | Recurrent (Kshs.) | Development (Kshs.) | Date | Recurrent (Kshs.) | Development (Kshs.) |
| Office of the Registrar of Political Parties | To cater for a request by ODM party in relation to Petition for Outstanding Court Award for Political Parties Fund | 25/9/25 | 200,000,000 | | 10/1/25 | 200,000,000 | |
| The National Treasury | To facilitate the issuance of innovative financing instruments in the FY 2025/26 and payment of outstanding arrears on credit rating services | 17/11/2025 | 622,100,000 | | | | |
| | To facilitate settlement of buy back and accrued interest for International Foreign Bond | 26/02/2026 | 58,129,129,452 | | 02/03/2026 | 58,112,800,498 | |
| | The acquisition of the Disaster Recovery site at Konza Technopolis and the upgrade of KRA ICT and core systems | 10/03/2025 | 2,048,000,000 | | | | |
| | Issuance of an International sovereign bond for liability management operations in the FY2025/2026 | 10/10/2025 | 86,288,253,157 | | 13/10/2025 | 86,288,253,157 | |
| | To cater for donor fund (IDA) under the affordable housing finance project KMRC | 27/08/2025 | | 1,875,165,103 | 21/10/2025 | | 1,875,165,103 |
| | To cater for implementation of the consolidated Financial Action Task Force Action Plan by the implementation Agencies | 22/08/2025 | 2,175,100,000 | | 11/12/2025 | 1,927,488,483 | |
| State Department for Internal Security & National Administration | To cater for training expenses of the Special Operations Group | 10/02/2026 | 200,000,000 | | | | |
| | To cater for ongoing Multi-Agency security operations | 12/01/2026 | 2,000,000,000 | | 23/02/2026 | 342,602,462 | |
| | | | | | 02/03/2026 | 250,000,000 | |
| | | | | | 10/03/2026 | 250,000,000 | |
| | | | | | 19/03/2026 | 110,000,000 | |
| | | | | | 30/03/2026 | 300,000,00 | |
| | To cater for Security Related Expenses | 28/8/25 | 5,000,000,000 | | 10/16/25 | 500,000,000 | |
| | | | | | 10/22/25 | 114,999,939 | |
| | | | | | 10/27/25 | 505,009,875 | |
| | | | | | 11/3/25 | 250,000,000 | |
| | | | | | 11/10/25 | 250,000,000 | |

| Name of the Ministry/ Department/ Agency (MDA) | Purpose | Approved by Cabinet Secretary (CS)- National Treasury | | | Requests for Withdrawals Approved by the Controller of Budget | | |
|---|---|---|---|---|---|---|---|
| | | Date | Recurrent (Kshs.) | Development (Kshs.) | Date | Recurrent (Kshs.) | Development (Kshs.) |
| | | | | | 11/17/25 | 250,000,000 | |
| | | | | | 11/21/25 | 125,001,131 | |
| | | | | | 11/24/25 | 350,000,000 | |
| | | | | | 12/1/25 | 175,739,995 | |
| | | | | | 12/2/25 | 250,000,000 | |
| | | | | | 12/9/25 | 250,000,000 | |
| | | | | | 12/17/25 | 257,048,900 | |
| | | | | | 12/22/25 | 326,500,000 | |
| | | | | | 12/29/25 | 250,000,000 | |
| | | | | | 1/12/26 | 265,000,000 | |
| | | | | | 01/19/26 | 250,000,000 | |
| | | | | | 06/02/2026 | 250,000,000 | |
| | | | | | 18/02/2026 | 250,000,000 | |
| State Department for Social Protection and Senior Citizens Affairs | To cater for full-year payment of the social Health insurance fund | 17/9/25 | 3,710,000,000 | | 21/10/25 | 3,560,000,000 | |
| State Department for Devolution | To cater for logistics and operations of the Siaya International Trade and Investment Conference | 25/09/2025 | 60,000,000 | | 23/10/2025 | 60,000,000 | |
| State Department for Early Learning & Basic Education | Facilitate ongoing National Assessment and Examination administration | | 3,100,000,000 | | 12/11/25 | 3,100,000,000 | |
| | Development of Schools Infrastructure, Nyamira County Projects (Loan AIA) | 07/10/2025 | | 1,656,477,207 | | | |
| State House | To cater for other Operating Expenses | 23/12/25 | 5,000,000,000 | | - | - | |
| | Cater for Other Operating | 09/08/2025 | 2,000,000,000 | | 11/12/2025 | 271,743,161 | |
| | | | | | 16/12/25 | 352,344,084 | |
| | | | | | 22/12/25 | 490,342,021 | |
| | | | | | 23/12/2025 | 307,954,852 | |
| | | | | | 02/01/2026 | 293,214,712 | |
| | | | | | 09/01/2026 | 284,401,169 | |
| | To cater for other operating expenses | 21/10/25 | 800,000,000 | | - | - | |
| | | 23/12/2025 | 500,000,000 | | | | |
| | | 06/04/2026 | 1,000,000,000 | | | | |
| | Cater for Other Operating Expenses | 08/09/2025 | 2,500,000,000 | | 19/01/2026 | 353,394,279 | |
| | | | | | 30/01/2026 | 380,376,277 | |
| | | | | | 05/02/2026 | 396,094,364 | |

| Name of the Ministry/ Department/ Agency (MDA) | Purpose | Approved by Cabinet Secretary (CS)- National Treasury | | | Requests for Withdrawals Approved by the Controller of Budget | | |
|---|---|---|---|---|---|---|---|
| | | Date | Recurrent (Kshs.) | Development (Kshs.) | Date | Recurrent (Kshs.) | Development (Kshs.) |
| | | | | | 11/02/2026 | 258,634,895 | |
| | | | | | 19/02/2026 | 291,333,899 | |
| | | | | | 26/02/2026 | 390,307,910 | |
| | | | | | 27/02/2026 | 381,783,681 | |
| State Department for Roads | Cater for the termination cost of annuity project | | | 4,093,106,803 | 12/11/25 | - | 4,093,106,803 |
| | To facilitate payment of mobilization fees for the Nairobi Intelligence Transport System (ITS) Phase III Project | 09/12/25 | | 5,000,000,000 | | | |
| | To cater for Pending Interim Certificates up to June 2026 under the Mombasa -Mariakani Road PROJECT | 09/12/25 | | 500,000,000 | - | - | |
| | To facilitate payment of termination costs for the Horn of Africa Gateway Development Project annuity financed Lot 3 | 29/10/25 | | 4,100,000,000 | - | - | |
| | To finance work certificates for the period up to February 2026 under China Development Bank | 22/10/25 | | 10,500,000,000 | - | - | |
| | To facilitate the outstanding IPCs for works completed under the Kitale - Morphus road project | 07/10/25 | | 1,200,000,000 | - | - | |
| | To facilitate KENHA to settle an IPC relating to Multinational of Horn of Africa Isiolo -Mandera Projection line) with the contract terms for advance payment of contractor mobilization | 17/09/25 | | 2,000,000,000 | | - | |
| | To cater for payment for the pending Interim Certificates and other works Interim Payment Certificates up to June 2026 | 19/02/2026 | | 220,000,000 | | | |
| State Department for Higher Education and Research | To cater for the construction of Administration Block and Lecture Theatre Project under Koitalel Samoei University | 18/11/2025 | | 150,000,000 | 23/01/2026 | | 150,000,000 |
| | 1st installment of Universities' 2027-2021 CBA arrears | 26/11/2025 | 3,880,965,844 | | 15/12/2025 | 3,880,965,844 | |
| State Department for Economic Planning | Relating to East Africa Program for Results to KNBS | 08/10/2025 | | 2,629,994,547 | 17/12/2025 | | 2,629,994,547 |

| Name of the Ministry/ Department/ Agency (MDA) | Purpose | Approved by Cabinet Secretary (CS)- National Treasury | | | Requests for Withdrawals Approved by the Controller of Budget | | |
|---|---|---|---|---|---|---|---|
| | | Date | Recurrent (Kshs.) | Development (Kshs.) | Date | Recurrent (Kshs.) | Development (Kshs.) |
| State Department Special Programmes | For the Procurement of essential food commodities (beans, maize, rice, and cooking oil) for drought intervention for the period July to September 2025, and settlement of pending bills incurred in FY 2024/25 arising from the procurement of similar items | 27/08/25 | 3,000,000,000 | | 5/11/25 | 825,200,000 | |
| | | | | | 21/11/25 | 1,200,189,800 | |
| | | | | | 10/121/25 | 713,115,433 | |
| | Funds for Drought Intervention in the Country | 23/12/2025 | 2,500,000,000 | | 03/03/2026 | 1,614,000,000 | |
| | | 05/01/2026 | 3,500,000,000 | | 09/03/2026 | 1,065,868,024 | |
| | | | | | 10/03/2026 | 1,012,668,234 | |
| Executive Office of the President | To cater for partial settlement of verified historical pending bills under the defunct NMS | 16/12/25 | 318,512,436 | | 22/12/25 | 252,358,354 | |
| | | | | | 22/12/25 | | 66,154,082 |
| State Department for Cooperatives | To cater for mop-up of excess milk, stabilization of raw milk price, and timely payment of arrears to farmers | | 2,000,000 | | 1/2/26 | 2,000,000 | |
| State Department for Youth Affairs and Creative Economy | To facilitate planning and hosting of Kapkugo Cultural festival | 25/11/25 | 99,970,000 | | | | |
| | To facilitate Celebration of International Youth Day (IYD) and National Youth Day Week, Development of the Youth Development Index (YDI) and implementation of WHOZ'S NEXT Talent Search Program aimed at talent identification, development, and monetization. | 05/08/25 | 390,000,000 | | | | |
| State Department for Agriculture | To cater for the implementation of the Integrated Natural Resources Management Programme (INReMP), which is geared towards improving food security | 08/11/2025 | 65,000,000 | | | | |

| Name of the Ministry/ Department/ Agency (MDA) | Purpose | Approved by Cabinet Secretary (CS)- National Treasury | | | Requests for Withdrawals Approved by the Controller of Budget | | |
|---|---|---|---|---|---|---|---|
| | | Date | Recurrent (Kshs.) | Development (Kshs.) | Date | Recurrent (Kshs.) | Development (Kshs.) |
| | To support the Fertilizer Subsidy Programme, including implementation during the Long rin seasons and settlement programme obligations | 11/03/2026 | | 5,000,000,000 | 30/03/2026 | | 5,000,000,000 |
| | To facilitate Sugar Reforms Support Project | 10/02/2026 | 1,000,000,000 | | | | |
| | To fund an additional amount on the Sugar Sector Reforms for payment of outstanding farmers, current staff salaries and arrears as per the MOU | 28/08/2025 | 2,000,000,000 | | | | |
| State Department for Energy | To facilitate KPLC meet outstanding obligations under the Last Mile Connectivity Project (Loan revenue Kshs.2.5b, Grant revenue -Kshs. 400m, Loan A-I-A Kshs.500M, Grant A-I-A Kshs.100M) | 29/01/2026 | | 3,500,000,000 | | | |
| | To facilitate the implementation of the Kenya Electricity Expansion Project by Rural Electrification & Renewable Energy Corporation (REREC) | 13/11/2025 | | 111,000,000 | | | |
| State Department for Medical Services | To Cater for paymennt of Africa Vaccins Acquisition Trust (AVAT) Facitkity | 18/12/2025 | | 7,253,163,004 | | | |
| | To cater for the payment of pending bills incurred under the Kenya COVID-19 Health Emergency Response Project | 18/8/2025 | | 896,811,376 | | | |
| State Department for Transport | Loan AIA to facilitate clearance of outstanding invoices under the supply & Commissioning of Kenya Railways Rolling Stock Project | 11/12/25 | 2,060,941,582 | | | | |
| | To facilitate payments for the Mombasa Special Economic Zone Project (Dongo Kundu) | 21/08/25 | | 6,300,000,000 | | | |
| State Department for Water and Sanitation | To ensure the Project implementation period which ends on 14th December,2025 is met and facilitate necessary payments under the project | 16/12/25 | | 300,000,000 | | | |

| Name of the Ministry/ Department/ Agency (MDA) | Purpose | Approved by Cabinet Secretary (CS)- National Treasury | | | Requests for Withdrawals Approved by the Controller of Budget | | |
|---|---|---|---|---|---|---|---|
| | | Date | Recurrent (Kshs.) | Development (Kshs.) | Date | Recurrent (Kshs.) | Development (Kshs.) |
| | Request to access the full FY2025/26 budget for Kenya Security Climate Resilience Project which was expected to conclude on 30th September 2025 | 04/09/25 | | 300,000,000 | | | |
| Office of the Deputy President | To cater for Hospitality Supplies & Services, Hire of Transport and other Operating Expenses | 02/10/25 | 550,000,000 | | 19/01/2026 | 142,390,773 | |
| | | | | | 06/02/2026 | 103,134,738 | |
| | To facilitate Other Operations | 31/03/2026 | 100,000,000 | | | | |
| | | 10/02/2026 | 200,000,000 | | 12/02/2026 | 132,991,700 | |
| | | 06/03/2026 | | | Thursday, June 18, 2026 | 73,497,243 | |
| | | 06/03/2026 | | | Monday, June 22, 2026 | 50,000,000 | |
| | For Hospitality supplies and Services and for Other Operating Expenses | 18/12/2025 | 200,000,000 | | 25/02/2026 | 129,319,040 | |
| State Department for Irrigation | To facilitate fast tracking of through Loan Agreement from JICA which comes | 31/10/25 | 38,754,246 | | | | |
| State Department for Culture, Heritage and Arts | To facilitate the planning and hosting of Kenya Music and Piny Luo Cultural Festival | 13/11/25 | 169,000,000 | | 23/01/2026 | 105,000,000 | |
| | To facilitate the planning and hosting of Kapkugo Cultural Festival | 25/11/2025 | 99,970,000 | | | | |
| State Department for MSMEs | Donor fund IDA under National Youth Opportunities Towards Advancement Project (NYOTA) | 25/11/2025 | | 3,577,812,550 | 10/02/2026 | | 586,365,392 |
| | | | | | 17/02/2026 | | 416,646,808 |
| | | | | | 13/02/2026 | 213,465,839 | |
| | | | | | 18/03/2026 | | 451,191,183 |
| | | | | | 24/03/2026 | | 154,086,000 |
| | | | | | 30/03/2026 | | 150,244,189 |
| National Intelligence Service | To cater for enhanced National Security Operations | 01/12/25 | 1,000,000,000 | | | | |
| | To cater for enhanced security operations | 06/09/2026 | 3,500,000,000 | | | | |
| National Police Service | For security-related expenditures | 31/12/25 | 300,000,000 | | | | |

| Name of the Ministry/ Department/ Agency (MDA) | Purpose | Approved by Cabinet Secretary (CS)- National Treasury | | | Requests for Withdrawals Approved by the Controller of Budget | | |
|---|---|---|---|---|---|---|---|
| | | Date | Recurrent (Kshs.) | Development (Kshs.) | Date | Recurrent (Kshs.) | Development (Kshs.) |
| | To cater for security related and Operational expenditures under the Presidential Escort Unit and GSU-Reece &G-company | 08/12/2025 | 300,000,000 | | 12/02/2026 | 77,539,300 | |
| | To cater for the shortfall on the Group Life Insurance Cover for members of the National Police Service and the Kenya Prisons Service | 11/25//25 | 2,000,000,000 | | 16/02/2026 | 2,000,000,000 | |
| Prime Cabinet Secretary | To facilitate the operations of the Office of the Prime Cabinet Secretary | 04/12/25 | 80,000,000 | | | | |
| State Department for Public Health and Professional Standards | To cater for implementation of Health Internship Programme | 09/12/25 | 563,000,000 | | 09/03/2026 | 1,720,676,238 | |
| | | | | | 26/03/2026 | 741,103,349 | |
| | | | | | 31/03/2026 | 871,206,791 | |
| State Department for Technical and Vocational Educatio and Training | To cater for the implementation of a new donor funded Project (Kenya-China TVET Project Phase III) Under Article 223 of the Constitution pending regularization in the FY 2025/26 Supplementary Estimates No.1 | 06/01/25 | | 3,967,967,832 | | | |
| | To ensure the timely enrolment of Beneficiaries into TVET institutions by January 2026 | 18/12/25 | 120,000,000 | | | | |
| State Department for Investments Promotion | To cater for the hosting of the Kenya International Investment Conference scheduled for 25th-27th March in Nairobi Kenya | 19/02/2026 | 150,000,000 | | 24/03/2026 | 150,000,000 | |
| Teacher's Service Commision | To facilitate payments to SHA | 16/01/2026 | 7,000,000,000 | | | 7,000,000,000 | |
| State Department for Immigration and Citizen Services | To facilitate the ongoing Joint National and Civil Mobile Registeration Outreach Programme towards efficient registration for National identity cards and birth certificates | 28/01/2026 | 1,701,621,650 | 1,842,000,000 | | | |
| State Department for Sports | To facilitate payment of the AFCON 2027 hosting fees, which would fall due on 30th March, 2026 | 27/03/2026 | | 3,900,000,000 | 30/03/2026 | | 3,900,000,000 |

| Name of the Ministry/ Department/ Agency (MDA) | Purpose | Approved by Cabinet Secretary (CS)- National Treasury | | | Requests for Withdrawals Approved by the Controller of Budget | | |
|---|---|---|---|---|---|---|---|
| | | Date | Recurrent (Kshs.) | Development (Kshs.) | Date | Recurrent (Kshs.) | Development (Kshs.) |
| State Department for Correctional services | To cater for short fall on trainee allowances, food and ration as well as expenses related to the pass out parade of the Prisons recruits | 12/02/2026 | 300,000,000 | | | | |
| Total | | | 209,987,348,367 | 66,77°3,497,972 | | 187,897,060,444 | 21,472,954,107 |

## Annex III: MDAs Recurrent Performance by Economic Classification

| MINISTRY/ STATE DEPARTMENT / AGENCY | Compensation for Employees (Recurrent) | | | Other Recurrent (Recurrent Expenses less Compensation to Employees) | | |
|---|---|---|---|---|---|---|
| | Revised Gross Estimates (Kshs.) | Expenditure (Kshs.) | % of Expenditure to Budget | Revised Gross Estimates (Kshs.) | Expenditure (Kshs.) | % of Expenditure to Budget |
| Executive Office of the President | 2,268,540,451 | 2,206,858,030 | 97 | 4,591,603,046 | 4,582,164,954 | 100 |
| Office of the Deputy President | 1,111,610,694 | 1,109,518,024 | 100 | 4,156,034,559 | 4,152,680,742 | 100 |
| Office of the Prime Cabinet Secretary | 200,508,609 | 181,008,376 | 90 | 428,431,928 | 424,220,114 | 99 |
| State Department for Parliamentary Affairs | 198,885,366 | 195,128,909 | 98 | 240,651,279 | 238,022,127 | 99 |
| State Department for Cabinet Affairs | 92,668,242 | 84,558,229 | 91 | 142,506,657 | 141,372,427 | 99 |
| State House | 3,601,386,814 | 3,601,375,217 | 100 | 13,652,501,432 | 13,652,025,072 | 100 |
| State Department for National Government Coordination | 318,330,634 | 308,172,486 | 97 | 716,085,595 | 638,695,376 | 89 |
| State Department for Correctional Services | 29,594,958,941 | 29,395,094,525 | 99 | 9,141,936,392 | 9,118,510,725 | 100 |
| State Department for Immigration and Citizen services | 8,406,093,595 | 8,155,940,571 | 97 | 6,553,846,739 | 6,159,505,588 | 94 |
| National Police Service | 92,310,602,660 | 92,309,625,665 | 100 | 42,182,356,495 | 42,107,638,030 | 100 |
| State Department for Internal Security & National Administration | 18,279,869,421 | 18,161,248,474 | 99 | 31,597,604,212 | 30,242,567,368 | 96 |
| State Department for Devolution | 246,235,683 | 241,355,132 | 98 | 1,127,339,864 | 1,124,032,178 | 100 |
| State Department for Special Programmes | 42,098,761 | 31,266,922 | 74 | 13,766,528,785 | 13,497,851,671 | 98 |
| State Department for the ASALs and Regional Development | 255,960,000 | 247,941,898 | 97 | 9,366,696,046 | 8,762,297,569 | 94 |
| Ministry of Defence | 2,539,967,660 | 2,406,996,097 | 95 | 219,279,515,238 | 217,794,830,902 | 99 |
| State Department for Foreign Affairs | 12,982,635,358 | 9,171,905,072 | 71 | 10,763,036,952 | 7,857,107,184 | 73 |
| State Department for Diaspora Affairs | 186,299,991 | 186,299,957 | 100 | 572,297,351 | 564,557,440 | 99 |
| State Department for Vocational and Technical Training | 12,002,241,178 | 11,575,204,377 | 96 | 31,764,178,976 | 25,335,491,407 | 80 |
| State Department for Higher Education and Research | 222,381,075 | 218,737,449 | 98 | 156,199,827,994 | 156,181,527,572 | 100 |
| State Department for Basic Education | 5,349,742,971 | 5,205,187,593 | 97 | 109,249,372,577 | 108,894,258,221 | 100 |
| State Department for Science, Innovation and Research | 73,904,255 | 55,523,302 | 75 | 995,652,246 | 795,485,252 | 80 |
| The National Treasury | 4,236,579,570 | 4,036,036,045 | 95 | 85,636,156,816 | 75,934,646,032 | 89 |
| State Department for Economic Planning | 511,030,721 | 511,030,687 | 100 | 3,921,742,033 | 3,871,805,287 | 99 |
| State Department for Public Investments and Assets Management | 429,245,798 | 401,027,332 | 93 | 3,443,860,447 | 3,375,799,719 | 98 |
| State Department for Medical Services | 10,710,810,687 | 10,691,303,395 | 100 | 82,780,293,491 | 82,519,176,019 | 100 |
| State Department for Public Health and Professional Standards | 11,746,788,218 | 10,869,464,044 | 93 | 21,775,765,907 | 20,984,593,231 | 96 |
| State Department for Roads | 1,239,007,135 | 1,196,176,476 | 97 | 70,389,304,200 | 56,956,158,597 | 81 |
| State Department for Transport | 182,180,308 | 180,046,088 | 99 | 6,651,053,698 | 5,150,108,033 | 77 |
| State Department for Shipping and Maritime Affairs | 145,085,738 | 141,402,610 | 97 | 3,483,782,223 | 2,293,786,441 | 66 |
| State Department for Housing & Urban Development | 2,653,559,713 | 1,209,928,961 | 46 | 4,272,540,873 | 3,273,323,227 | 77 |
| State Department for Public Works | 1,009,274,667 | 1,005,178,051 | 100 | 3,035,856,582 | 3,030,482,773 | 100 |

| MINISTRY/ STATE DEPARTMENT / AGENCY | Compensation for Employees (Recurrent) | | | Other Recurrent (Recurrent Expenses less Compensation to Employees) | | |
|---|---|---|---|---|---|---|
| | Revised Gross Estimates (Kshs.) | Expenditure (Kshs.) | % of Expenditure to Budget | Revised Gross Estimates (Kshs.) | Expenditure (Kshs.) | % of Expenditure to Budget |
| State Department for Aviation and Aerospace Development | 72,097,466 | 65,746,333 | 91 | 14,287,342,583 | 14,285,945,052 | 100 |
| State Department for Irrigation | 282,079,503 | 282,079,430 | 100 | 848,594,470 | 838,068,149 | 99 |
| State Department for Water & Sanitation | 540,079,860 | 492,249,478 | 91 | 7,955,963,085 | 7,268,322,700 | 91 |
| State Department for Lands and Physical Planning | 3,186,665,468 | 3,177,226,890 | 100 | 2,420,308,880 | 2,095,761,418 | 87 |
| State Department for Information Communications, Technology & Digital Economy | 490,338,136 | 481,780,222 | 98 | 3,137,589,165 | 3,108,174,615 | 99 |
| State Department for Broadcasting & Telecommunications | 483,277,817 | 431,357,830 | 89 | 5,756,928,951 | 5,139,304,937 | 89 |
| State Department for Sports | 255,299,837 | 239,337,922 | 94 | 5,399,360,838 | 5,243,285,548 | 97 |
| State Department for Culture and Heritage | 268,720,000 | 266,684,224 | 99 | 2,730,849,160 | 2,599,275,066 | 95 |
| State Department for Youth Affairs and Creative Economy | 789,917,035 | 789,820,511 | 100 | 2,102,335,805 | 2,068,363,518 | 98 |
| State Department for Energy | 361,935,123 | 360,845,987 | 100 | 11,777,693,515 | 10,744,640,564 | 91 |
| State Department for Livestock Development. | 1,731,400,018 | 1,685,979,064 | 97 | 4,564,154,832 | 4,420,382,310 | 97 |
| State Department for the Blue Economy and Fisheries | 270,555,684 | 266,439,934 | 98 | 3,314,519,480 | 3,285,128,139 | 99 |
| State Department for Crop Development | 824,412,653 | 758,524,653 | 92 | 23,527,307,052 | 14,704,977,826 | 63 |
| State Department for Cooperatives | 344,150,000 | 326,508,196 | 95 | 5,599,961,907 | 5,509,514,662 | 98 |
| State Department for Trade | 679,815,522 | 568,750,953 | 84 | 21,183,518 | 20,002,821 | 94 |
| State Department for Industry | 590,682,805 | 573,440,978 | 97 | 4,143,554,595 | 3,428,138,430 | 83 |
| State Department for Micro, Small and Medium Enterprises Development | 257,266,396 | 230,134,005 | 89 | 1,999,731,867 | 1,252,350,687 | 63 |
| State Department for Investment Promotion | 133,724,170 | 132,702,733 | 99 | 1,478,387,200 | 1,477,842,717 | 100 |
| State Department for Labour and Skills Development | 1,152,813,971 | 1,140,430,000 | 99 | 3,833,372,429 | 3,811,590,000 | 99 |
| State Department for Social Protection and Senior Citizens Affairs | 1,515,214,314 | 1,504,856,458 | 99 | 31,769,658,068 | 31,763,830,931 | 100 |
| State Department for Children Services | 838,162,965 | 836,801,380 | 100 | 11,102,848,651 | 10,997,726,874 | 99 |
| State Department for Mining | 608,428,511 | 602,432,940 | 99 | 1,585,113,476 | 1,413,746,528 | 89 |
| State Department for Petroleum | 269,936,525 | 267,693,859 | 99 | 24,760,400,000 | 19,415,673,010 | 78 |
| State Department for Tourism | 245,270,297 | 242,823,039 | 99 | 11,513,194,888 | 7,869,864,748 | 68 |
| State Department for Wildlife | 197,519,289 | 183,052,995 | 93 | 13,368,278,152 | 14,352,000,390 | 107 |
| State Department for Gender and Affirmative Action | 300,958,943 | 300,957,166 | 100 | 1,365,201,049 | 1,207,377,744 | 88 |
| State Department for Public Service | 979,309,478 | 964,960,022 | 99 | 21,274,830,517 | 22,040,773,990 | 104 |
| State Department for the East African Community | 349,484,674 | 349,153,257 | 100 | 931,750,465 | 901,028,752 | 97 |
| The State Law Office | 2,197,507,267 | 2,196,618,062 | 100 | 2,918,338,463 | 3,089,752,234 | 106 |
| State Department for the Justice, Human Rights and Constitutional Affairs | 111,754,480 | 85,619,797 | 77 | 951,967,754 | 950,931,232 | 100 |

| MINISTRY/ STATE DEPARTMENT / AGENCY | Compensation for Employees (Recurrent) | | | Other Recurrent (Recurrent Expenses less Compensation to Employees) | | |
|---|---|---|---|---|---|---|
| | Revised Gross Estimates (Kshs.) | Expenditure (Kshs.) | % of Expenditure to Budget | Revised Gross Estimates (Kshs.) | Expenditure (Kshs.) | % of Expenditure to Budget |
| The Judiciary | 16,787,830,977 | 16,717,541,294 | 100 | 8,849,569,023 | 8,602,559,319 | 97 |
| Ethics and Anti-Corruption Commission | 2,602,353,798 | 2,597,132,266 | 100 | 1,756,146,896 | 1,714,026,282 | 98 |
| National Intelligence Service | - | - | - | 64,947,229,480 | 64,947,187,865 | 100 |
| Office of the Director of Public Prosecutions | 3,699,091,983 | 3,699,091,983 | 100 | 1,861,135,389 | 1,856,878,514 | 100 |
| Office of the Registrar of Political Parties | 290,726,630 | 289,188,335 | 99 | 2,766,240,889 | 2,738,073,267 | 99 |
| Witness Protection Agency | 445,370,000 | 435,597,233 | 98 | 345,836,825 | 343,649,585 | 99 |
| State Department for Environment & Climate Change | 1,216,820,266 | 1,217,742,160 | 100 | 2,925,327,934 | 1,419,329,666 | 49 |
| State Department for Forestry | 193,375,935 | 184,747,672 | 96 | 10,894,168,653 | 9,957,228,641 | 91 |
| Kenya National Commission on Human Rights | 350,300,000 | 342,435,898 | 98 | 171,034,902 | 158,586,963 | 93 |
| National Land Commission | 1,387,940,000 | 1,400,344,809 | 101 | 4,165,290,215 | 4,148,290,049 | 100 |
| Independent Electoral and Boundaries Commission | 4,399,543,678 | 3,970,295,417 | 90 | 8,580,749,635 | 7,365,804,323 | 86 |
| Parliamentary Service Commission | 920,089,905 | 834,908,447 | 91 | 1,949,775,454 | 1,896,839,498 | 97 |
| National Assembly | 15,240,237,500 | 14,431,482,569 | 95 | 13,688,318,538 | 12,961,469,765 | 95 |
| Parliamentary Joint Services | 3,068,641,415 | 2,973,769,935 | 97 | 3,879,469,391 | 3,840,399,789 | 99 |
| Senate | 4,317,755,066 | 4,316,685,547 | 100 | 4,061,412,731 | 4,059,897,710 | 100 |
| Judicial Service Commission | 333,314,430 | 323,360,142 | 97 | 607,395,570 | 594,591,761 | 98 |
| The Commission on Revenue Allocation | 210,630,625 | 177,440,360 | 84 | | 278,647,376 | - |
| Public Service Commission | 3,050,281,425 | 2,960,343,123 | 97 | 576,781,286 | 544,293,643 | 94 |
| Salaries and Remuneration Commission | 339,546,777 | 333,290,035 | 98 | 529,916,658 | 477,137,237 | 90 |
| Teachers Service Commission | 408,536,135,824 | 408,536,135,802 | 100 | 2,085,946,552 | 1,895,682,498 | 91 |
| National Police Service Commission | 742,614,305 | 690,752,597 | 93 | 712,784,344 | 705,379,690 | 99 |
| Auditor General | 2,188,507,267 | 5,285,446,912 | 242 | 6,170,525,613 | 3,005,561,787 | 49 |
| Office of the Controller of Budget | 619,700,000 | 619,587,958 | 100 | 328,393,754 | 313,504,580 | 95 |
| The Commission on Administrative Justice | 483,600,000 | 466,933,392 | 97 | 182,612,573 | 183,693,908 | 101 |
| National Gender and Equality Commission | 315,529,580 | 315,529,566 | 100 | 244,838,224 | 244,759,146 | 100 |
| Independent Policing Oversight Authority | 919,388,885 | 918,664,201 | 100 | 486,492,211 | 486,415,012 | 100 |
| Total | 716,136,589,392 | 709,133,995,965 | 99 | 1,321,086,474,188 | 1,249,698,384,744 | 95 |

***Source:*** *MDAs*

## Annex IV: MDAs Development Expenditure

| MINISTRY/ STATE DEPARTMENT / AGENCY | Revised Gross Estimates (Kshs.) | Revised Net Estimates (Kshs.) | Exchequer Issues (Kshs.) | Expenditure (Kshs.) | % of Exchequer Issue to Revised Net Estimates | % of Expenditure to Revised Gross Estimates |
|---|---|---|---|---|---|---|
| The Executive Office of the President | 1,344,009,100 | 1,344,009,100 | 1,340,366,999 | 1,332,296,537 | 100 | 99 |
| Office of the Deputy President | 100,000,000 | 100,000,000 | 99,998,690 | 99,998,691 | 100 | 100 |
| State House | 1,294,906,667 | 1,294,906,667 | 1,270,361,580 | 1,270,361,580 | 98 | 98 |
| State Department for National Government Coordination | 22,000,000 | 22,000,000 | 21,364,870 | 21,938,096 | 97 | 100 |
| State Department for Correctional Services | 329,004,510 | 329,004,510 | 319,870,362 | 319,870,362 | 97 | 97 |
| State Department for Immigration and Citizen Services | 14,302,274,845 | 2,370,274,845 | 2,065,458,384 | 13,775,269,087 | 87 | 96 |
| National Police Service | 1,712,814,922 | 1,212,814,922 | 1,202,798,619 | 1,670,587,268 | 99 | 98 |
| State Department for Internal Security and National Administration | 8,037,000,906 | 8,037,000,906 | 8,036,586,571 | 8,031,086,571 | 100 | 100 |
| State Department for Devolution | 14,176,122,542 | 14,176,122,542 | 9,756,209,399 | 9,859,815,096 | 69 | 70 |
| State Department for Special Programmes | 165,602,460 | 165,602,460 | 165,602,460 | 165,602,460 | 100 | 100 |
| State Department for the ASALs and Regional Development | 4,975,689,612 | 4,703,689,612 | 4,406,343,747 | 4,735,745,706 | 94 | 95 |
| Ministry of Defence | 4,634,000,000 | 1,000,000,000 | 1,000,000,000 | 4,584,200,000 | 100 | 99 |
| State Department for Foreign Affairs | 2,346,400,000 | 2,346,400,000 | 2,141,225,908 | 2,346,400,000 | 91 | 100 |
| State Department for Vocational and Technical Training | 7,281,623,214 | 2,454,623,214 | 2,296,783,385 | 5,761,237,737 | 94 | 79 |
| State Department for Higher Education and Research | 4,991,974,265 | 4,951,974,265 | 4,834,177,865 | 4,834,177,865 | 98 | 97 |
| State Department for Basic Education | 18,072,925,086 | 17,031,447,879 | 13,828,245,625 | 15,710,210,915 | 81 | 87 |
| The National Treasury | 37,262,348,668 | 30,388,927,861 | 28,699,874,186 | 29,688,674,136 | 94 | 80 |
| State Department for Economic Planning | 62,210,963,082 | 62,200,963,082 | 62,040,222,885 | 62,047,034,251 | 100 | 100 |
| State Department for Public Investments and Assets Management | 736,000,000 | 736,000,000 | 695,160,875 | 724,965,010 | 94 | 99 |
| State Department for Medical Services | 33,703,673,817 | 20,410,068,600 | 19,603,127,793 | 28,442,491,264 | 96 | 84 |
| State Department for Public Health and Professional Standards | 4,202,022,823 | 4,152,022,823 | 3,644,887,789 | 3,688,297,964 | 88 | 88 |

| MINISTRY/ STATE DEPARTMENT / AGENCY | Revised Gross Estimates (Kshs.) | Revised Net Estimates (Kshs.) | Exchequer Issues (Kshs.) | Expenditure (Kshs.) | % of Exchequer Issue to Revised Net Estimates | % of Expenditure to Revised Gross Estimates |
|---|---|---|---|---|---|---|
| State Department for Roads | 182,745,103,248 | 92,838,079,778 | 92,331,841,726 | 171,974,364,231 | 99 | 94 |
| State Department of Transport | 61,200,074,734 | 5,358,236,808 | 5,198,196,609 | 53,936,000,000 | 97 | 88 |
| State Department for Shipping and Maritime Affairs | 2,624,602,460 | 565,602,460 | 563,796,144 | 950,328,561 | 100 | 36 |
| State Department for Housing and Urban Development | 140,986,551,477 | 18,147,551,477 | 11,936,359,397 | 132,726,586,571 | 66 | 94 |
| State Department for Public Works | 813,000,000 | 763,000,000 | 737,463,176 | 762,225,982 | 97 | 94 |
| State Department for Aviation and Aerospace Development | 652,805,330 | 652,805,330 | 652,136,399 | 652,755,225 | 100 | 100 |
| State Department for Irrigation | 10,934,571,601 | 9,755,571,601 | 8,437,540,153 | 9,052,360,983 | 86 | 83 |
| State Department of Water and Sanitation | 51,837,575,232 | 37,314,398,232 | 34,548,580,794 | 48,683,879,227 | 93 | 94 |
| State Department for Lands and Physical Planning | 7,701,590,000 | 6,505,390,000 | 6,505,371,300 | 7,592,235,747 | 100 | 99 |
| State Department for Information Communications and Technology & Digital Economy | 8,587,200,631 | 5,235,200,631 | 4,815,964,618 | 8,021,043,739 | 92 | 93 |
| State Department for Broadcasting & Telecommunications | 325,278,110 | 325,278,110 | 318,921,193 | 275,196,093 | 98 | 85 |
| State Department for Sports | 23,611,000,000 | 100,000,000 | 99,783,330 | 20,621,225,788 | 100 | 87 |
| State Department for Culture, the Arts and Heritage | 211,980,000 | 211,980,000 | 201,858,528 | 125,000,000 | 95 | 59 |
| State Department for Youth Affairs | 3,226,276,325 | 3,026,276,325 | 2,460,865,930 | 2,652,634,482 | 81 | 82 |
| State Department for Energy | 50,488,369,823 | 24,881,349,823 | 22,701,417,593 | 43,766,053,119 | 91 | 87 |
| State Department for Livestock Development | 7,330,558,633 | 6,280,558,633 | 5,998,524,215 | 7,133,670,671 | 96 | 97 |
| State Department for the Blue Economy and Fisheries | 7,563,727,099 | 6,398,727,099 | 5,860,191,396 | 6,744,126,784 | 92 | 89 |
| State Department for Crop Development | 48,864,911,411 | 45,898,911,411 | 45,652,474,093 | 46,013,267,801 | 99 | 94 |
| State Department for Cooperatives | 3,371,377,900 | 3,371,377,900 | 3,346,629,547 | 3,059,817,132 | 99 | 91 |
| State Department for Trade | 299,845,500 | 299,845,500 | 299,845,500 | 299,845,500 | 100 | 100 |

| MINISTRY/ STATE DEPARTMENT / AGENCY | Revised Gross Estimates (Kshs.) | Revised Net Estimates (Kshs.) | Exchequer Issues (Kshs.) | Expenditure (Kshs.) | % of Exchequer Issue to Revised Net Estimates | % of Expenditure to Revised Gross Estimates |
|---|---|---|---|---|---|---|
| State Department for Industry | 5,690,083,310 | 5,690,083,310 | 5,677,654,000 | 5,632,829,317 | 100 | 99 |
| State Department for Micro, Small and Medium Enterprises Development | 9,841,603,411 | 9,841,603,411 | 9,171,577,817 | 9,313,951,390 | 93 | 95 |

| MINISTRY/ STATE DEPARTMENT / AGENCY | Revised Gross Estimates (Kshs.) | Revised Net Estimates (Kshs.) | Exchequer Issues (Kshs.) | Expenditure (Kshs.) | % of Exchequer Issue to Revised Net Estimates | % of Expenditure to Revised Gross Estimates |
|---|---|---|---|---|---|---|
| State Department for Investment Promotion | 3,261,026,000 | 2,911,026,000 | 2,891,251,423 | 2,694,947,585 | 99 | 83 |
| State Department for Labour and Skills Development | 852,601,830 | 852,601,830 | 505,943,957 | 477,020,000 | 59 | 56 |
| State Department for Social Protection and Senior Citizen Affairs | 207,360,780 | 207,360,780 | 190,083,590 | 187,919,276 | 92 | 91 |
| State Department for Children Services | 183,630,000 | 183,630,000 | 164,916,398 | 183,144,229 | 90 | 100 |
| State Department for Mining | 267,171,968 | 174,871,968 | 17,379,204 | 73,545,784 | 10 | 28 |
| State Department for Petroleum | 5,291,000,000 | 100,000,000 | 46,100,000 | 5,049,050,984 | 46 | 95 |
| State Department for Tourism | 5,210,000,000 | | | 2,038,807,087 | - | 39 |
| State Department for Wildlife | 3,529,080,668 | 2,241,080,668 | 2,063,730,564 | 2,080,259,334 | 92 | 59 |
| State Department for Gender and Affirmative Action | 4,633,355,549 | 4,613,355,549 | 4,556,185,957 | 4,557,343,387 | 99 | 98 |
| State Department for Public Service | 2,024,182,111 | 1,779,182,111 | 1,581,792,076 | 1,832,314,126 | 89 | 91 |
| The State Law Office | 300,000,000 | 300,000,000 | 287,558,455 | 299,986,815 | 96 | 100 |
| The Judiciary | 1,513,258,328 | 966,196,801 | 809,622,315 | 649,269,550 | 84 | 43 |
| Ethics and Anti-Corruption Commission | 180,000,000 | 180,000,000 | 122,947,315 | 122,947,315 | 68 | 68 |
| Office of the Director of Public Prosecutions | 286,000,000 | 286,000,000 | 262,487,718 | 269,869,773 | 92 | 94 |
| State Department for Environment and Climate Change | 1,703,702,439 | 1,683,702,439 | 1,268,651,296 | 1,373,417,577 | 75 | 81 |
| State Department for Forestry | 6,462,041,057 | 4,936,041,057 | 4,560,455,237 | 5,562,691,457 | 92 | 86 |
| National Land Commission | 556,104,101 | 556,104,101 | 556,013,884 | 556,013,884 | 100 | 100 |
| Independent Electoral and Boundaries Commission | 30,000,000 | 30,000,000 | 30,000,000 | 30,000,000 | 100 | 100 |
| Parliamentary Joint Services | 1,565,000,000 | 1,565,000,000 | 1,555,805,297 | 1,563,805,297 | 99 | 100 |
| Teachers Service Commission | 671,000,000 | 671,000,000 | 394,519,529 | 442,758,181 | 59 | 66 |
| Auditor General | 330,000,000 | 330,000,000 | 317,306,289 | 320,928,789 | 96 | 97 |
| **Total** | **889,865,957,585** | **487,456,834,431** | **402,409,123,154** | **809,456,699,369** | **94** | **91** |

***Source:*** *National Budget Documents FY 2025/26 and MDAs*

## Annex V: Current Transfer to SAGAs

| Parent Ministry | Name of the SAGA | Budget | | | | Funding | | | Expenditure (Kshs) | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Approved Budget FY 2024/25 (Kshs) | | | Budget Estimates (Kshs.) | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expenditure | Absorption Rate |
| | | Compensation to Employees | Use of goods and services | Other Expenses | | Non-exchange transactions | Exchange transactions | Total | Compensation to Employee | Use of goods and services | Other Expenses | | |
| State Department for Wildlife | Kenya Wildlife Service (KWS) | 7,074.00 | 3,270.90 | - | 10,344.90 | 1,045 | 10,426 | 11,471 | 6,979 | 4,387 | - | 11,366 | 110 |
| | Wildlife Clubs of Kenya (WCK) | 31.00 | 10.00 | 7.10 | 48.10 | 26 | 22 | 48 | 31 | 10 | 7 | 48 | 99 |
| | Wildlife Research and Training Institute | 482.00 | 156.80 | 76.80 | 715.60 | 400 | 313 | 713 | 462 | 160 | 68 | 690 | 96 |
| | Wildlife Conservation Trust Fund | - | 2.77 | - | 2.77 | - | 3 | 3 | - | 3 | - | 3 | 100 |
| State Department for Tourism | 1) Kenya Tourism Board (KTB) | 103 | 275 | 25 | 402.89 | 103 | - | 103 | 103 | 253 | - | 356 | 88 |
| | 2. Tourism Regulatory Authority (TRA) | 300.98 | 215.12 | 133.40 | 649.50 | 760 | - | 760 | 301 | 218 | 241 | 760 | 117 |
| | 3) Tourism Research Institute | - | 17 | - | 16.85 | 17 | - | 17 | - | 17 | - | 17 | 100 |
| | 4) BOMAS of Kenya | 254.96 | 16.89 | - | 271.86 | 254 | 32 | 286 | 255 | 17 | - | 272 | 100 |
| | 5) Kenyatta International Convention Centre (KICC) | - | 1,348 | - | 1,348.42 | - | - | - | - | 1,206 | - | 1,206 | 89 |
| | 6) Tourism Fund (TF) | 762.34 | 503.29 | 6,767.37 | 8,033.00 | 9,464 | 92 | 9,556 | 758 | 401 | 8,242 | 9,401 | 117 |
| | 7) Kenya Utalii College (KUC) | - | 395.59 | 110.31 | 505.90 | 746 | 268 | 1,014 | - | 241 | 159 | 400 | 79 |
| | | - | - | - | - | - | - | - | - | - | - | - | - |
| State Department for Shipping and Maritime | 1.Bandari Maritime Academy | 179.68 | 287.24 | 67.50 | 534.42 | 325 | 210 | 535 | 180 | 286 | 66 | 532 | 100 |
| | 2.Kenya National Shipping Line | 35.64 | 104.54 | 9.82 | 150.00 | 150 | - | 150 | 35 | 34 | 81 | 150 | 100 |
| | 3.Kenya Maritime Authority | 574.83 | 100.25 | 1,932.92 | 2,608.00 | 1,453 | - | 1,453 | 546 | 195 | 713 | 1,453 | 56 |

| Parent Ministry | Name of the SAGA | Budget | | | | Funding | | | Expenditure (Kshs) | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Approved Budget FY 2024/25 (Kshs) | | | Budget Estimates (Kshs.) | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expenditure | Absorption Rate |
| | | Compensation to Employees | Use of goods and services | Other Expenses | | Non-exchange transactions | Exchange transactions | Total | Compensation to Employee | Use of goods and services | Other Expenses | | |
| State Department for Medical Services | KEMSA | 1,346.14 | 2,966.93 | - | 4,313.07 | 135 | 2,473 | 2,608 | 1,223 | 2,601 | - | 3,824 | 89 |
| | Kenya Biovax Institute Limited | 208.53 | 14.56 | 137.26 | 360.35 | 232 | 27 | 259 | 201 | 15 | 139 | 356 | 99 |
| | Kenyatta National Hospital | 13,747.65 | 4,969.07 | 0.64 | 18,717.35 | 12,129 | 9,871 | 22,000 | 14,918 | 6,842 | 2,927 | 24,687 | 132 |
| | Social Health Authority (SHA) | 4,998.57 | 149,090.29 | 3,270.40 | 157,359.26 | 27,100 | 105,821 | 132,921 | 4,814 | 125,023 | 1,901 | 131,738 | 84 |
| | JOOTRH | 1,336.67 | 1,403.88 | 1,050.78 | 3,791.34 | 1,931 | 1,507 | 3,438 | 1,337 | 1,209 | 809 | 3,355 | 89 |
| | KEMRI | 2,569.28 | 220.00 | 50.00 | 2,839.28 | 2,569 | 220 | 2,789 | 2,839 | 492 | 117 | 3,448 | 121 |
| | NCI | 89.22 | 105.88 | 97.90 | 293.00 | 293 | - | 293 | 72 | 108 | 62 | 242 | 83 |
| | DHA | 64.93 | 329.27 | - | 394.20 | 170 | - | 170 | 5 | 132 | - | 138 | 35 |
| | KUTTRH | 4,127.65 | 2,033.03 | 800.76 | 6,961.45 | 2,461 | 4,286 | 6,747 | 5,045 | 2,150 | 583 | 7,777 | 112 |
| | MTRH | 9,643.89 | 3,673.44 | 12.30 | 13,329.63 | 6,600 | 5,302 | 11,902 | 9,517 | 2,759 | 10 | 12,285 | 92 |
| | NSDCC | 541.80 | 616.20 | 149.00 | 1,307.00 | 1,307 | - | 1,307 | 514 | 744 | 116 | 1,373 | 105 |
| State Department for Crop Development | 1. Agriculture and Food Authority | 1,401.85 | 3,084.40 | 158.76 | 4,645.00 | - | 3,962 | 3,962 | 978 | 1,303 | 141 | 2,422 | 52 |
| | 2. Agricultural Development Corporation | 720.96 | 1,656.31 | 457.73 | 2,835.00 | - | 1,007 | 1,007 | 485 | 384 | 139 | 1,007 | 36 |
| | 3. Kenya Livestock Research Orgainzation | 3,727.40 | 807.03 | - | 4,534.43 | 2,746 | 974 | 3,720 | 3,031 | 689 | - | 3,720 | 82 |
| | 4. Pyrethrum Processing Company Of Kenya Ltd. (PPCK) | 180.65 | 199.45 | 29.90 | 410.00 | 90 | 99 | 189 | 136 | 15 | 16 | 167 | 41 |
| | 5. Commodities Fund | 139.73 | 139.64 | 14.59 | 293.96 | - | 97 | 97 | 94 | 106 | 15 | 215 | 73 |

| Parent Ministry | Name of the SAGA | Budget | | | | Funding | | | Expenditure (Kshs) | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Approved Budget FY 2024/25 (Kshs) | | | Budget Estimates (Kshs.) | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expenditure | Absorption Rate |
| | | Compensation to Employees | Use of goods and services | Other Expenses | | Non-exchange transactions | Exchange transactions | Total | Compensation to Employee | Use of goods and services | Other Expenses | | |
| | 6. Kenya Plant Health Inspectorate Service | 1,000.22 | 1,172.05 | 164.00 | 2,336.26 | - | 1,831 | 1,831 | 730 | 1,018 | 71 | 1,819 | 78 |
| | 7.National Biosafety Authority | 141.46 | 175.57 | 38.13 | 355.16 | 116 | 231 | 347 | 102 | 180 | 25 | 307 | 86 |
| | 8. Pest Control and Products Board | 288.83 | 246.49 | 54.27 | 589.59 | 167 | 284 | 451 | 198 | 147 | 34 | 379 | 64 |
| | 9. Biosafety Appeals Board | - | 26.63 | 2.17 | 28.80 | 22 | - | 22 | - | 20 | 2 | 22 | 75 |
| | 10. Tea Board of Kenya | 154.00 | 104.13 | 92.51 | 350.64 | 180 | 62 | 242 | 110 | 71 | 82 | 264 | 75 |
| | 11. Bukura Agricultural College | 238.13 | 151.85 | 88.17 | 478.15 | 156 | 225 | 382 | 171 | 101 | 19 | 291 | 61 |
| | 12. Kenya Sugar Research and Training Institute | 276.36 | 92.74 | - | 369.10 | 429 | 19 | 448 | 196 | 117 | 41 | 355 | 96 |
| State Department for Investment Promotion | Export Processing Zones Authority | 385.14 | 188.27 | 228.59 | 802.00 | 162 | 723 | 885 | 385 | 189 | 237 | 811 | 101 |
| | Special Economic Zones Authority | 76.26 | 82.20 | 22.54 | 181.00 | 81 | 147 | 228 | 75 | 114 | 37 | 226 | 125 |
| | Kenya Investment Authority | 133.36 | 70.73 | 230.78 | 434.86 | 370 | 65 | 435 | 180 | 70 | 236 | 487 | 112 |
| State Department for Industry | 1. Kenya Accreditation Service (KENAS) | 168.63 | 180.19 | 30.59 | 379.41 | 194 | 185 | 380 | 164 | 178 | 37 | 379 | 100 |
| | 2. Anti-Counterfeit Authority (ACA) | 385.42 | 151.08 | 70.91 | 607.41 | 157 | 509 | 667 | 378 | 149 | 73 | 600 | 99 |
| | 3. Kenya Industrial Research and Development Institute (KIRDI) | 636.90 | 182.86 | 29.00 | 848.76 | 819 | 25 | 843 | 625 | 184 | 25 | 833 | 98 |
| | 4. Scrap Metal Council (SMC) | - | 90.00 | - | 90.00 | - | 83 | 83 | - | 75 | - | 75 | 83 |
| | 5. Numerical Machining Complex (NMC) | 191.91 | 7.50 | 630.59 | 830.00 | 36 | 205 | 241 | 168 | 6 | 266 | 440 | 53 |
| | 6. Kenya Leather Development Council (KLDC) | 170.00 | 51.11 | 56.50 | 277.61 | 260 | 10 | 269 | 168 | 56 | 34 | 258 | 93 |
| State Department for Devolution | 1. Intergovernmental Relations Technical Committee | 239 | 261 | 24 | 524.52 | - | - | - | 239 | 260 | 24 | 524 | 100 |

| Parent Ministry | Name of the SAGA | Budget | | | | Funding | | | Expenditure (Kshs) | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Approved Budget FY 2024/25 (Kshs) | | | Budget Estimates (Kshs.) | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expenditure | Absorption Rate |
| | | Compensation to Employees | Use of goods and services | Other Expenses | | Non-exchange transactions | Exchange transactions | Total | Compensation to Employee | Use of goods and services | Other Expenses | | |
| | 2. Council of Governors | 164 | 37 | - | 201.23 | 201 | - | 201 | 164 | 37 | - | 201 | 100 |
| State Department for Culture and Heritage | NATIONAL MUSEUMS OF KENYA | 739.45 | 614.28 | - | 1,353.73 | 864 | 485 | 1,349 | 812 | 622 | - | 1,433 | 106 |
| | KENYA CULTURAL CENTRE | 50.31 | 68.49 | 20.50 | 139.30 | 101 | 35 | 136 | 52 | 34 | 24 | 110 | 79 |
| | NATIONAL HEROES COUNCIL | 53.88 | 104.25 | 14.32 | 172.45 | 172 | - | 172 | 53 | 105 | 14 | 172 | 100 |
| | Kenya National Library Service | 302.92 | 111.42 | 36.87 | 451.20 | 54 | 41 | 94 | 303 | 102 | 38 | 443 | 98 |
| | National Lottery | - | 148.00 | - | 148.00 | - | 111 | 111 | - | 111 | - | 111 | 75 |
| Ministry of Defence | Kenya Space Agency | 63.21 | 76.93 | 209.85 | 350.00 | 350 | - | 350 | 56 | 75 | 210 | 341 | 97 |
| | Kenya Meat Commission | 309.06 | 2,599.05 | 71.89 | 2,980.00 | - | 1,515 | 1,515 | 309 | 1,135 | 71 | 1,515 | 51 |
| | Kenya Shipyards Limited | 250.00 | 4,674.38 | 637.92 | 5,562.30 | 760 | 4,802 | 5,562 | 168 | 4,674 | 638 | 5,480 | 99 |
| | National Defence University - Kenya | 158.72 | 61.55 | 230.73 | 451.00 | 406 | 32 | 438 | 145 | 62 | 231 | 437 | 97 |
| State Law | 1. Kenya School of Law | 251.90 | 73.20 | 151.70 | 476.80 | 62 | 475 | 537 | 241 | 77 | 174 | 493 | 103 |
| | 2. National Council for Law Reporting (NCLR) | 176.45 | 143.68 | 20.05 | 340.18 | 330 | 12 | 342 | 175 | 145 | 10 | 330 | 97 |
| | Nairobi Centre for International Arbitration | 92.21 | 81.19 | 14.64 | 188.04 | 188 | - | 188 | 92 | 78 | 13 | 183 | 97 |
| | 3. Auctionners Licencing Board | - | - | 41.84 | 41.84 | 42 | - | 42 | - | - | 42 | 42 | 100 |
| | 4. Business Registration Service | 287.03 | 354.28 | 10.14 | 651.45 | 1,382 | - | 1,382 | 287 | 353 | 10 | 650 | 100 |
| | 5. Council of Legal Education | 126.60 | 198.64 | 2.57 | 327.80 | 170 | 158 | 328 | 127 | 202 | 3 | 331 | 101 |

| Parent Ministry | Name of the SAGA | Budget | | | | Funding | | | Expenditure (Kshs) | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Approved Budget FY 2024/25 (Kshs) | | | Budget Estimates (Kshs.) | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expenditure | Absorption Rate |
| | | Compensation to Employees | Use of goods and services | Other Expenses | | Non-exchange transactions | Exchange transactions | Total | Compensation to Employee | Use of goods and services | Other Expenses | | |
| State Department of Broadcasting and Telecommunication | 1.KENYA YEAR BOOK | 72.65 | 137.35 | - | 210.00 | 148 | 62 | 210 | 58 | 128 | - | 186 | 89 |
| | 2.THE MEDIA COUNCIL OF KENYA | 331.19 | 1,005.11 | - | 1,336.30 | 1,321 | 13 | 1,334 | 331 | 996 | - | 1,327 | 99 |
| | 3.MEDIA COMPLAINS COMMISSION | - | 9.00 | - | 9.00 | 9 | - | 9 | - | 9 | - | 9 | 100 |
| | 4.KENYA INSTITUTE OF MASS COMMUNICATION | 162.30 | 73.11 | 40.98 | 276.39 | 196 | 80 | 276 | 162 | 72 | 42 | 276 | 100 |
| | 5.NATIONAL COMMUNICATION SECRETARIAT | 68.00 | 154.00 | - | 222.00 | 132 | - | 132 | 68 | 64 | - | 132 | 59 |
| | 6.KENYA BROADCASTING COOPERATION | 1,516 | 931 | - | 2,446.81 | 1,106 | 1,266 | 2,372 | 1,516 | 856 | - | 2,372 | 97 |
| State Department for ICT & Digital Economy | ICT Authority | 452.96 | 55.84 | 121.50 | 630.30 | 600 | 31 | 631 | 455 | 79 | 142 | 676 | 107 |
| | Office of the Data Protection Commissioner | 224.00 | 767.47 | - | 991.47 | 891 | 100 | 991 | 220 | 767 | - | 988 | 100 |
| | Konza Technopolis Development Authority | 359.00 | 595.97 | - | 954.97 | 555 | 400 | 955 | 359 | 596 | - | 955 | 100 |
| | Kenya Advanced Institute of Science & Technology | 53.52 | 56.95 | 103.49 | 213.96 | 211 | 10 | 221 | 42 | 43 | 94 | 179 | 84 |
| State Department for Youth Affairs and The Arts | KENYA COPYRIGHT BOARD (KECOBO) | 111 | 104 | - | 215.30 | 200 | 1 | 201 | 110 | 90 | - | 200 | 93 |
| | THE PRESIDENT'S AWARD-KENYA | 36.27 | 45.72 | - | 81.99 | 35 | 50 | 85 | 48 | - | 83 | 132 | 161 |
| | KENYA FILM SCHOOL (KFS) | 9.56 | 80.66 | - | 90.22 | 2 | - | 2 | 10 | 81 | - | 90 | 100 |
| | YOUTH ENTERPRISE DEVELOPMENT FUND | - | - | - | - | - | - | - | - | - | - | - | - |
| | KENYA FILM CLASSIFICATION BOARD (KFCB) | 248 | 40 | 9 | 297.44 | 237 | 55 | 293 | 233 | 113 | 27 | 374 | 126 |
| | KENYA FILM COMMISSION (KFC) | 169 | - | - | 168.56 | 169 | - | 169 | 111 | 58 | - | 169 | 100 |

| Parent Ministry | Name of the SAGA | Budget | | | | Funding | | | Expenditure (Kshs) | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Approved Budget FY 2024/25 (Kshs) | | | Budget Estimates (Kshs.) | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expenditure | Absorption Rate |
| | | Compensation to Employees | Use of goods and services | Other Expenses | | Non-exchange transactions | Exchange transactions | Total | Compensation to Employee | Use of goods and services | Other Expenses | | |
| | NATIONAL YOUTH COUNCIL | 43 | 65 | 31 | 140.11 | 140 | - | 140 | 43 | 65 | 31 | 140 | 100 |
| State Department for Gender and Affirmative Action | 1.NATIONAL GOVERNMENT AFFIRMATIVE ACTION FUND | - | - | - | - | - | - | - | - | - | - | - | - |
| | 2 WOMEN ENTERPRISE FUND | - | - | - | - | - | - | - | - | - | - | - | - |
| | 3. ANTI FGM BOARD | - | - | - | - | - | - | - | - | - | - | - | - |
| State Department for Economic Planning | Kenya National Bureau of Statistics (KNBS) | 698.96 | 314 | 128 | 1,141.41 | 987 | 115 | 1,102 | 869 | 201 | 71 | 1,141 | 100 |
| | Kenya Institute for Public Policy Research and Analysis (KIPPRA) | 343 | 378 | - | 721.12 | 429 | 265 | 695 | 327 | 364 | - | 691 | 96 |
| | National Council for Population and Development (NCPD) | 220 | 133 | - | 352.73 | 353 | - | 353 | 220 | 133 | - | 352 | 100 |
| | Kenya Vision 2030 (VISION 2030) | 98.78 | 62 | 8 | 169.29 | 169 | 7 | 176 | 98 | 68 | 8 | 174 | 103 |
| | New Partnership for Africa's Development (NEPAD) | 169 | 149 | 1 | 318.96 | 319 | - | 319 | 168 | 144 | 0 | 312 | 98 |
| | National Government Constituencies Development Fund (NGCDF) | - | 400 | - | 400.00 | 400 | - | 400 | - | 400 | - | 400 | 100 |
| State Department for Higher Education | Kaimosi Friends University | 707 | 839 | 25 | 1,572.09 | 399 | 1,051 | 1,450 | 545 | 565 | 22 | 1,132 | 72 |
| | Commission For University Education | 243 | 4 | 263 | 510.12 | 219 | 379 | 598 | 201 | 3 | 225 | 429 | 84 |
| | Machakos University | 1,351 | 746 | 235 | 2,331.32 | 1,439 | 544 | 1,983 | 1,201 | 575 | 181 | 1,957 | 84 |
| | Kirinyaga University | 925 | 700 | 174 | 1,798.61 | 552 | 1,537 | 2,089 | 890 | 151 | 622 | 1,663 | 92 |
| | South Eastern Kenya University | 1,216 | 364 | 93 | 1,672.98 | 591 | 699 | 1,290 | 1,147 | 268 | 15 | 1,429 | 85 |
| | Murang'a University of Technology | 1,515 | 1,007 | - | 2,521.84 | 1,316 | 680 | 1,996 | 964 | 1,026 | - | 1,990 | 79 |
| | Pwani University | 1,601 | 306 | 98 | 2,004.54 | 540 | 1,035 | 1,575 | 1,206 | 235 | 185 | 1,656 | 83 |

| Parent Ministry | Name of the SAGA | Budget | | | | Funding | | | Expenditure (Kshs) | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Approved Budget FY 2024/25 (Kshs) | | | Budget Estimates (Kshs.) | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expenditure | Absorption Rate |
| | | Compensation to Employees | Use of goods and services | Other Expenses | | Non-exchange transactions | Exchange transactions | Total | Compensation to Employee | Use of goods and services | Other Expenses | | |
| | Technical University of Mombasa | 1,452 | 27 | 200 | 1,678.55 | 1,490 | 612 | 2,101 | 1,214 | 28 | 410 | 1,652 | 98 |
| | Alupe University | 417 | 342 | 14 | 772.32 | 275 | 626 | 901 | 417 | 342 | 14 | 772 | 100 |
| | Rongo University | 920 | 1,309 | - | 2,228.94 | 523 | 1,647 | 2,169 | 913 | 428 | - | 1,340 | 60 |
| | University of Kabianga | 1,471 | 547 | 105 | 2,124.10 | 411 | 1,931 | 2,342 | 1,407 | 292 | 43 | 1,743 | 82 |
| | University of Nairobi | 11,832 | 2,494 | 4,422 | 18,747.81 | 3,364 | 11,893 | 15,257 | 10,142 | 2,858 | 3,414 | 16,414 | 88 |
| | Kibabii University | 1,296 | 429 | 170 | 1,894.84 | 502 | 1,720 | 2,222 | 1,042 | 753 | 161 | 1,956 | 103 |
| | Mama Ngina University College | 324 | 159 | 56 | 538.86 | 449 | 88 | 538 | 273 | 60 | 22 | 355 | 66 |
| | Egerton University | 3,731 | 388 | 1,791 | 5,910.14 | 2,072 | 3,049 | 5,121 | 3,575 | 241 | 1,357 | 5,173 | 88 |
| | Laikipia University | 1,124 | 328 | - | 1,451.61 | 433 | 985 | 1,418 | 1,117 | 284 | - | 1,401 | 97 |
| | Tharaka University | 775 | 286 | 274 | 1,334.89 | 627 | - | 627 | 770 | 248 | 224 | 1,242 | 93 |
| | Garissa University | 564 | 376 | 45 | 984.99 | 381 | 606 | 987 | 564 | 366 | 44 | 974 | 99 |
| | Maseno University | 3,121 | 1,562 | 30 | 4,712.79 | 2,158 | 3,289 | 5,447 | 3,076 | 1,130 | 129 | 4,334 | 92 |
| | Karatina University | 1,189 | 905 | - | 2,093.84 | 551 | 2,275 | 2,826 | 1,100 | 581 | - | 1,682 | 80 |
| | Meru University of Science and Technology | 1,417 | 712 | 28 | 2,157.16 | 1,546 | 678 | 2,225 | 1,368 | 508 | 111 | 1,987 | 92 |
| | Chuka University | 1,850 | 213 | - | 2,062.70 | 1,240 | 1,116 | 2,355 | 1,831 | 376 | - | 2,208 | 107 |
| | Dedan Kimathi University of Technology | 1,528 | 133 | 568 | 2,229.78 | 915 | 1,643 | 2,558 | 1,523 | 101 | 476 | 2,100 | 94 |
| | Moi University | 4,608 | 303 | 4,894 | 9,804.27 | 5,173 | 3,898 | 9,070 | 4,139 | 227 | 1,431 | 5,797 | 59 |

| Parent Ministry | Name of the SAGA | Budget | | | | Funding | | | Expenditure (Kshs) | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Approved Budget FY 2024/25 (Kshs) | | | Budget Estimates (Kshs.) | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expenditure | Absorption Rate |
| | | Compensation to Employees | Use of goods and services | Other Expenses | | Non-exchange transactions | Exchange transactions | Total | Compensation to Employee | Use of goods and services | Other Expenses | | |
| | Kenya Universities and Colleges Central Placement Service | 332 | 213 | 252 | 796.50 | - | 894 | 894 | 321 | 151 | 172 | 645 | 81 |
| | Koitaleel Samoei University College | 297 | 309 | 157 | 763.16 | 234 | 378 | 611 | 273 | 217 | 37 | 527 | 69 |
| | Universities Fund | 84 | 309 | 18,421 | 18,813.58 | 18,664 | 355 | 19,018 | 83 | 297 | 18,410 | 18,790 | 100 |
| | MaasaiMara University | 1,796 | 1,206 | 30 | 3,031.42 | 693 | 1,909 | 2,601 | 1,728 | 470 | 26 | 2,224 | 73 |
| | Jomo Kenyatta University of Agriculture and Technology | 6,271 | 575 | 294 | 7,140.42 | 2,461 | 6,190 | 8,651 | 6,269 | 1,788 | 291 | 8,349 | 117 |
| | Tom Mboya University | 561 | 462 | 722 | 1,744.61 | 1,015 | 428 | 1,442 | 405 | 594 | 433 | 1,432 | 82 |
| | University of Eldoret | 1,056 | 2,428 | 287 | 3,769.86 | 1,056 | 2,655 | 3,710 | 2,463 | 568 | 85 | 3,116 | 83 |
| | Open University of Kenya | 316 | 299 | 77 | 691.84 | 480 | 320 | 800 | 297 | 263 | 72 | 633 | 91 |
| | Masinde Muliro University of Science and Technology | 3,326 | 748 | 1,187 | 5,261.45 | 1,450 | 4,323 | 5,773 | 2,867 | 489 | 513 | 3,868 | 74 |
| | Turkana University College | 301 | 270 | 83 | 655.21 | 618 | 470 | 1,089 | 228 | 172 | 56 | 456 | 70 |
| | Multimedia University of Kenya | 1,388 | 494 | - | 1,881.98 | 512 | 1,341 | 1,853 | 1,201 | 356 | - | 1,557 | 83 |
| | Jaramogi Oginga Odinga University of Science and Tehnology | 1,425 | 485 | 131 | 2,040.26 | 540 | 863 | 1,403 | 1,414 | 245 | 68 | 1,727 | 85 |
| | University of Embu | 1,032 | 848 | 19 | 1,898.92 | 1,038 | 1,194 | 2,231 | 1,032 | 855 | 19 | 1,906 | 100 |
| | Higher Education Loans Board | 1,088 | 999 | 43,578 | 45,665.07 | - | 1,061 | 1,061 | 100 | - | - | 100 | 0 |
| | Kabarnet University College | 128 | 54 | 162 | 343.34 | 250 | 86 | 336 | 103 | 25 | 101 | 229 | 67 |
| | The Cooperative University of Kenya | 869 | 370 | 186 | 1,425.54 | 377 | 1,318 | 1,695 | 849 | 346 | 168 | 1,362 | 96 |
| | Nyandarua University College | - | - | - | - | - | - | - | - | - | - | - | - |

| Parent Ministry | Name of the SAGA | Budget | | | | Funding | | | Expenditure (Kshs) | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Approved Budget FY 2024/25 (Kshs) | | | Budget Estimates (Kshs.) | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expenditure | Absorption Rate |
| | | Compensation to Employees | Use of goods and services | Other Expenses | | Non-exchange transactions | Exchange transactions | Total | Compensation to Employee | Use of goods and services | Other Expenses | | |
| | Taita Taveta University | 694 | 286 | 86 | 1,066.66 | 399 | 467 | 866 | 603 | 180 | 75 | 858 | 80 |
| | Kenyatta University | - | - | - | - | - | - | - | - | - | - | - | - |
| | Technical University of Kenya | 3,458 | 418 | 26 | 3,901.80 | 1,140 | 1,698 | - | 3,046 | 304 | 26 | 3,375 | 87 |
| | Kisii University | 3,179 | 2,118 | 1,194 | 6,490.58 | 1,050 | 2,494 | - | 1,744 | 991 | 409 | 3,145 | 48 |
| | Bomet University College | 398 | 135 | 439 | 972.57 | 326 | 653 | - | 330 | 129 | 321 | 779 | 80 |
| | | - | - | - | - | - | - | - | - | - | - | - | |
| The National Treasury | Kenya Revenue Authority (KRA) | 27,920 | 8,331 | 10,965 | 47,216.35 | 43,031 | 4,930 | 47,961 | 27,045 | 7,313 | 7,073 | 41,432 | 88 |
| | Financial Reporting Centre | 474 | 285 | 11 | 770.32 | 770 | - | 770 | 305 | 395 | 13 | 714 | 93 |
| | Competition Authority of Kenya | 303.72 | 123.00 | 160.52 | 587.24 | 377 | 305 | 682 | 284 | 166 | 129 | 579 | 99 |
| | Public Sector Accounting Standard Board | 118.90 | 101.58 | 20.11 | 240.59 | 241 | - | 241 | 81 | 39 | 70 | 191 | 79 |
| | Registration of Certified Public Secretaries Board | 3.65 | 1.95 | - | 5.60 | - | 5 | 5 | 6 | - | - | 6 | 100 |
| | Kenya Trade Network Agency | 413.47 | 100.38 | 35.75 | 549.60 | 46 | 1,201 | 1,248 | 360 | 189 | - | 550 | 100 |
| | Nairobi International Financial Centre | 94.17 | 190.70 | - | 284.86 | 270 | 5 | 275 | 90 | 98 | 21 | 209 | 73 |
| | Unclaimed Financial Assets Authority (UFAA) | 207.90 | 266.41 | 499.49 | 973.80 | - | 695 | 695 | 163 | 186 | 339 | 687 | 71 |
| | Competition Tribunal | - | 31.00 | 10.00 | 41.00 | 41 | - | 41 | - | 37 | 3 | 41 | 99 |
| | Institute of Certified Investment and Financial Analysts (ICIFA) | 20.70 | 30.00 | - | 50.70 | 21 | 28 | 49 | 22 | 22 | 6 | 51 | 100 |

| Parent Ministry | Name of the SAGA | Budget | | | | Funding | | | Expenditure (Kshs) | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Approved Budget FY 2024/25 (Kshs) | | | Budget Estimates (Kshs.) | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expenditure | Absorption Rate |
| | | Compensation to Employees | Use of goods and services | Other Expenses | | Non-exchange transactions | Exchange transactions | Total | Compensation to Employee | Use of goods and services | Other Expenses | | |
| | KASNEB Foundation | 12.68 | 102.53 | 4.80 | 120.00 | 120 | - | 120 | 11 | 96 | 4 | 111 | 93 |
| | Kenya National Entrepreneurs Savings Trust | 81.24 | 108.59 | 7.00 | 196.83 | 197 | - | 197 | 90 | 100 | 6 | 196 | 100 |
| State Department for Micro, Small and Medium Enterprises | 1. Micro Small and Medium Enterprise Authority | 543.43 | 289.63 | - | 833.06 | 829 | 5 | 833 | 452 | 384 | - | 836 | 100 |
| | 2. Kenya Industrial Estate | 313.87 | 286.94 | 32.64 | 633.45 | 103 | 530 | 633 | 308 | 229 | 26 | 564 | 89 |
| | 3. Uwezo Fund | 6.97 | - | 248.40 | 255.37 | - | - | - | 6 | - | 201 | 207 | 81 |
| | 4.Financial Inclusion Fund | 20.00 | 335.07 | 53.93 | 409.00 | - | 130 | 130 | 10 | 67 | 15 | 93 | 23 |
| State Department for Trade | 1.Kenya National Trading Corporation(KNTC) | 444.83 | 1,062.79 | 968.97 | 2,476.59 | 900 | 249 | 1,149 | 127 | 104 | 978 | 1,208 | 49 |
| | 2.Kenya Export Promotion and Branding Agency (KEPROBA) | 300.18 | 430.63 | 40.00 | 770.82 | 756 | 12 | 767 | 260 | 438 | 79 | 777 | 101 |
| | 3.Warehouse Receipt System Council(WRSC) | 27.87 | 29.05 | 8.30 | 65.21 | 64 | 2 | 65 | 19 | 29 | 8 | 56 | 86 |
| | 4.Kenya Trade Remedies Agency (KETRA) | 58.93 | 15.42 | - | 74.35 | - | - | - | 15 | 36 | - | 51 | 68 |
| | 5.Kenya Consumer Protection Advisory Committee (KECOPAC). | - | 2.00 | 17.98 | 19.98 | - | - | - | 2 | 17 | - | 20 | 98 |
| | 6. Kenya National Multi Commodities Exchange Limited (KOMEX) | 41.95 | - | 3.05 | 45.00 | 77 | 2 | 78 | 8 | 8 | 62 | 77 | 172 |
| State Department of Vocational and Technical Training | TVET Authority | 171.94 | 241.13 | 20.00 | 433.06 | 213 | 163 | 376 | 140 | 204 | 19 | 363 | 84 |
| | Kisumu National Polytechnic | 197.23 | 408.49 | 258.28 | 864.00 | - | 597 | 597 | 151 | 323 | 116 | 590 | 68 |
| | Kenya School of TVET | 104.18 | 347.18 | 99.03 | 550.39 | - | 547 | 547 | 94 | 332 | 121 | 547 | 99 |
| | Training on Digital Skills - BETA | - | - | 102.60 | 102.60 | 103 | - | 103 | - | - | 103 | 103 | 100 |

| Parent Ministry | Name of the SAGA | Budget | | | | Funding | | | Expenditure (Kshs) | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Approved Budget FY 2024/25 (Kshs) | | | Budget Estimates (Kshs.) | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expenditure | Absorption Rate |
| | | Compensation to Employees | Use of goods and services | Other Expenses | | Non-exchange transactions | Exchange transactions | Total | Compensation to Employee | Use of goods and services | Other Expenses | | |
| | Kaiboi TTI | 60.80 | 209.70 | 123.51 | 394.00 | 142 | 158 | 300 | 59 | 120 | 61 | 240 | 61 |
| | Keroka TTI | 31.80 | 67.03 | 11.40 | 110.23 | 26 | 80 | 106 | 30 | 62 | 10 | 103 | 93 |
| | Kiambu Institute of Science and Technology (KIST) | 127.255416 | 518.28 | 282.53 | 928.06 | 96 | 708 | 804 | 139 | 414 | 338 | 891 | 96 |
| | Kisiwa TTI | 73.96 | 136.54 | - | 210.50 | 40 | 299 | 339 | 71 | 299 | 25 | 395 | 187 |
| | Mawego TTI | 81.00 | 269.00 | - | 350.00 | 55 | 328 | 383 | 84 | 222 | 56 | 362 | 103 |
| | Nairobi TTI | 82.00 | 660.74 | 36.26 | 779.00 | 155 | 440 | 595 | 81 | 471 | 68 | 619 | 80 |
| | Ol Lessos TTI | 109.00 | 402.09 | 7.21 | 518.29 | 156 | 556 | 713 | 81 | 185 | 233 | 498 | 96 |
| | RIAT - Ramogi Institute of Advanced Technology | 40.62 | 59.38 | - | 100.00 | 130 | 167 | 297 | 41 | 216 | 29 | 285 | 285 |
| | Rift Valley TTI | 85.42 | 402.69 | 78.89 | 567.00 | 80 | 377 | 457 | 62 | 357 | 35 | 454 | 80 |
| | Sangalo Institute of Science and Technology | 80.00 | 12.00 | - | 92.00 | 123 | 85 | 207 | 69 | 149 | 18 | 236 | 256 |
| | Thika TTI | 171.11 | 623.71 | 330.17 | 1,125.00 | 195 | 837 | 1,032 | 155 | 502 | 49 | 706 | 63 |
| | Eldoret National Polytechnic | 393.35 | 205.00 | 443.87 | 1,042.22 | 12 | 657 | 669 | 366 | 108 | 365 | 839 | 81 |
| | Curriculum Development Assessment and Certification Council (CDACC) | 126.00 | 1,765.27 | 308.73 | 2,200.00 | - | 2,898 | 2,898 | 131 | 2,076 | 451 | 2,658 | 121 |
| | Machakos Institute for the Blind | 22.12 | 31.96 | - | 54.08 | 91 | 199 | 291 | 22 | 201 | 11 | 234 | 433 |
| | Karen Institute for the Deaf | 14.00 | 35.72 | - | 49.72 | 69 | 46 | 115 | 11 | 149 | 6 | 166 | 334 |
| | Sikri Technical Training Institute | 24.00 | 32.10 | - | 56.10 | 64 | 102 | 166 | 24 | 96 | 55 | 175 | 313 |

| Parent Ministry | Name of the SAGA | Budget | | | | Funding | | | Expenditure (Kshs) | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Approved Budget FY 2024/25 (Kshs) | | | Budget Estimates (Kshs.) | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expenditure | Absorption Rate |
| | | Compensation to Employees | Use of goods and services | Other Expenses | | Non-exchange transactions | Exchange transactions | Total | Compensation to Employee | Use of goods and services | Other Expenses | | |
| | Nyangoma Technical Training Institute | 18.00 | 28.00 | 1.24 | 47.24 | 47 | 65 | 112 | 23 | 23 | 4 | 50 | 105 |
| | Kabete National Polytechnic | 116.16 | 373.53 | 127.51 | 617.19 | 197 | 718 | 915 | 123 | 387 | 104 | 614 | 99 |
| | Kitale National Polytechnic | 132.00 | 480.00 | 168.42 | 780.42 | 56 | 842 | 898 | 132 | 475 | 122 | 729 | 93 |
| | Meru National Polytechnic | 185.32 | 584.24 | 152.94 | 922.49 | 173 | 639 | 812 | 131 | 516 | 47 | 694 | 75 |
| | Kenya Coast National Polytechnic | 144.52 | 45.90 | 456.18 | 646.60 | 20 | 525 | 545 | 91 | 350 | 202 | 642 | 99 |
| | Nyeri National Polytechnic | 122.00 | 410.64 | 281.36 | 814.00 | 317 | 452 | 769 | 120 | 471 | 123 | 714 | 88 |
| | Sigalagala National Polytechnic | 125.00 | 301.00 | 537.00 | 963.00 | 315 | 412 | 727 | 109 | 422 | 194 | 726 | 75 |
| | North Eastern Polytechnic | 24.05 | 37.10 | 18.85 | 80.00 | 31 | 83 | 114 | 22 | 59 | 3 | 84 | 105 |
| | Gusii National Polytechnic | 166.11 | 540.61 | 480.28 | 1,187.00 | 420 | 540 | 960 | 136 | 428 | 121 | 686 | 58 |
| | Kenya National Qualification Authority | 68.55 | 123.31 | 23.83 | 215.69 | 176 | 53 | 229 | 65 | 142 | 24 | 232 | 108 |
| | Nyandarua National Polytechnic | 60.00 | 374.77 | 40.23 | 475.00 | - | 204 | 204 | 46 | 147 | 30 | 224 | 47 |
| | Michuki National Polytechnic | 58.00 | 238.96 | 151.87 | 448.84 | 69 | 254 | 324 | 48 | 192 | 38 | 278 | 62 |
| | Kaimosi Friends National Polytechnic | 60.00 | 300.00 | 58.00 | 418.00 | 107 | 166 | 273 | 56 | 130 | 41 | 226 | 54 |
| | Siaya National Polytechnic | 70.45 | 92.55 | - | 163.00 | 57 | 139 | 196 | 50 | 120 | 67 | 237 | 145 |
| | Mitunguu National Polytechnic | 26.02 | 184.28 | 85.70 | 296.00 | 59 | 72 | 131 | 24 | 95 | 6 | 126 | 42 |
| | Tseikuru National Polytechnic | 12.00 | 68.00 | 3.00 | 83.00 | 26 | 56 | 83 | 10 | 66 | 4 | 80 | 97 |
| | Baringo National Polytechnic | | | | | | | | | | | 164 | 49 |

| Parent Ministry | Name of the SAGA | Budget | | | | Funding | | | Expenditure (Kshs) | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Approved Budget FY 2024/25 (Kshs) | | | Budget Estimates (Kshs.) | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expenditure | Absorption Rate |
| | | Compensation to Employees | Use of goods and services | Other Expenses | | Non-exchange transactions | Exchange transactions | Total | Compensation to Employee | Use of goods and services | Other Expenses | | |
| | Nyamira National Polytechnic | 27.51 | 135.41 | 87.08 | 250.00 | 23 | 70 | 93 | 21 | 31 | 38 | 89 | 36 |
| | Maasai National Polytechnic | 38.30 | 112.74 | 70.97 | 222.00 | 45 | 135 | 180 | 28 | 96 | 32 | 156 | 70 |
| | Kericho National Polytechnic | 34.27 | 250.39 | 10.33 | 295.00 | 93 | 195 | 288 | 33 | 203 | 25 | 262 | 89 |
| | Rift Valley National Polytechnic | 176.44 | 766.56 | - | 943.00 | 218 | 896 | 1,114 | 155 | 583 | 101 | 840 | 89 |
| | Taita Taveta National Polytechnic | 64.05 | 107.97 | 283.98 | 456.00 | 39 | 197 | 236 | 54 | 136 | 12 | 201 | 44 |
| | Shamberere National Polytechnic | 92.53 | 337.34 | 177.13 | 607.00 | 94 | 154 | 248 | 50 | 154 | 13 | 217 | 36 |
| | Bumbe National Polytechnic | 38.64 | 11.48 | 87.62 | 137.73 | 34 | 54 | 89 | 5 | 26 | 104 | 135 | 98 |
| | Jeremiah Nyaga National Polytechnic | 23.52 | 395.36 | - | 418.88 | 76 | 156 | 232 | 16 | 154 | - | 170 | 40 |
| | Kipsoen National Polytechnic | 22.26 | 71.50 | 52.23 | 145.99 | 3 | 74 | 77 | 10 | 48 | 7 | 65 | 44 |
| | | - | - | - | - | - | - | - | - | - | - | - | |
| State Department of Sports | Anti-Doping Agency of Kenya | 68.48 | 272.06 | - | 340.54 | 10 | 330 | 340 | 68 | 271 | - | 340 | 100 |
| | Sports Kenya | 199.30 | 139.51 | 34.06 | 372.87 | 241 | 130 | 372 | 213 | 156 | 60 | 430 | 115 |
| | Kenya Academy of Sports | 90.50 | - | 154.19 | 244.69 | 245 | - | 245 | 91 | 144 | 10 | 245 | 100 |
| | Sports Arts & Social Dev. Fund | 120.14 | 51.38 | 164.48 | 336.00 | - | 425 | 425 | 100 | 128 | 179 | 407 | 121 |
| State Department for Housing and Urban Development | Affordable Housing Board | - | - | - | - | - | - | - | - | - | - | - | - |
| State Department of Transport | 1. LAPSSET Corrdior Development Authority | 400 | 138 | 39 | 576.23 | 576 | - | 576 | 394 | 142 | 33 | 570 | 99 |

| Parent Ministry | Name of the SAGA | Budget | | | | Funding | | | Expenditure (Kshs) | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Approved Budget FY 2024/25 (Kshs) | | | Budget Estimates (Kshs.) | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expenditure | Absorption Rate |
| | | Compensation to Employees | Use of goods and services | Other Expenses | | Non-exchange transactions | Exchange transactions | Total | Compensation to Employee | Use of goods and services | Other Expenses | | |
| | 2.Nairobi Metropolitan Area Transport Authority | 207 | 255 | 24 | 485.59 | 486 | - | 486 | 207 | 254 | 24 | 485 | 100 |
| | 3.Kenya Railways Corporation | 4,827 | 356 | 65,313 | 70,496.18 | 18,199 | 24,638 | 42,837 | 4,703 | 1,302 | 73,764 | 79,769 | 113 |
| | 4.Kenya Ports Authority | 20,303 | 747 | 27,223 | 48,273.21 | 1,784 | 88,614 | 90,398 | 21,145 | 680 | 32,275 | 54,099 | 112 |
| | 5.National Transport and Safety Authority | 1,691 | 1,995 | - | 3,685.84 | 150 | 3,013 | 3,163 | 1,616 | 2,133 | - | 3,749 | 102 |
| State Department for the ASALs and Regional Development | National Drought Management Authority | 679.98 | 912.71 | 5,025.95 | 6,618.64 | - | - | - | 625 | 692 | 5,137 | 6,453 | 98 |
| | Coast Development Authority | 122.28 | 18.00 | - | 140.28 | 212 | 23 | 236 | 167 | 59 | - | 225 | 161 |
| | Ewaso Ngiro South Development Authority | 350.91 | 17.50 | - | 368.41 | 351 | 11 | 362 | 281 | 8 | 73 | 362 | 98 |
| | Tana and Athi Rivers Development Authority | 329.06 | 157.00 | - | 486.06 | 329 | 118 | 447 | 329 | 118 | - | 447 | 92 |
| | Kerio Valley Development Authority | 275.92 | 195.00 | - | 470.92 | 276 | 137 | 413 | 276 | 137 | - | 413 | 88 |
| | Lake Basin Development Authority | 375.27 | 145.55 | 182.74 | 703.56 | 584 | 120 | 704 | 372 | 146 | 186 | 704 | 100 |
| | Ewaso Ngiro North Development Authority | 233.89 | - | - | 233.89 | 288 | - | 288 | 288 | - | - | 288 | 123 |
| State Department for Livestock | Kenya Animal Genetic Resource Centre | 0 | - | - | - | - | - | - | - | - | - | - | - |
| | Kenya Tsetse and Trypanosomiasis Eradication Council | 14 | 17.60 | 43.33 | 75.42 | 75 | - | 75 | 14 | 43 | 18 | 75 | 99 |
| | Veterinary Medicines Directorate Council | 0 | - | - | - | - | - | - | - | - | - | - | - |
| | Kenya Dairy Board | - | - | - | - | - | - | - | - | - | - | - | - |
| State Department for Social Protection | National Council for Persons with Disabilities | 186.11 | 115.81 | 1,818.70 | 2,120.62 | 1,940 | 28 | 1,968 | 179 | 99 | 1,667 | 1,945 | 92 |
| State Department for Labour | National Employment Authority | | | | | | | | | | | | |

| Parent Ministry | Name of the SAGA | Budget | | | | Funding | | | Expenditure (Kshs) | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Approved Budget FY 2024/25 (Kshs) | | | Budget Estimates (Kshs.) | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expenditure | Absorption Rate |
| | | Compensation to Employees | Use of goods and services | Other Expenses | | Non-exchange transactions | Exchange transactions | Total | Compensation to Employee | Use of goods and services | Other Expenses | | |
| State Department for Public Works | National Construction Authority | 1,104.00 | 891.05 | 167.50 | 2,162.55 | 2,038 | 30 | 2,068 | 1,009 | 877 | 164 | 2,050 | 95 |
| State Department for Mining | National Mining Corporation | 46.21 | 7.00 | 26.89 | 80.10 | 80 | - | 80 | 47 | 7 | 26 | 80 | 100 |
| State Department for Water and Sanitation | Athi Water Works Development Agency | 309 | 104 | 917 | 1,329.80 | 230 | 3,079 | 3,309 | 292 | 170 | 613 | 1,076 | 81 |
| | Tana Water Works Development Agency | 153.36 | - | - | 153.36 | 153 | 1 | 154 | 154 | - | - | 154 | 101 |
| | Tanathi Water Works Development Agency | 129 | 7 | 3 | 139.42 | 139 | - | 139 | 129 | 7 | 9 | 146 | 104 |
| | Nothern Water Works Development Agency | 100 | 11 | 17 | 127.80 | 128 | - | 128 | 100 | 11 | 17 | 128 | 100 |
| | Kenya Water Institute | 279 | 114 | 152 | 545.73 | 311 | 285 | 596 | 259 | 249 | 66 | 574 | 105 |
| | Lake Victoria North Water Works Development Agency | 213 | 18 | - | 231.56 | 232 | - | 232 | 193 | 39 | - | 232 | 100 |
| | Lake Victoria South Water Works Development Agency | 183 | - | - | 183.24 | 369 | 3 | 372 | 177 | - | - | 177 | 97 |
| | CENTRAL RIFT VALLEY WATER WORKS DEVELOPMENT AGENCY | 95 | 3 | 72 | 169.92 | 127 | 9 | 136 | 111 | 2 | 26 | 139 | 82 |
| | WATER SECTOR TRUST FUND | 242 | - | 100 | 341.84 | 342 | - | 342 | 242 | - | 100 | 342 | 100 |
| | Water Resources Authority | 1,260 | 362 | 93 | 1,714.70 | 119 | 1,484 | 1,603 | 948 | 324 | 213 | 1,484 | 87 |
| | Coast Water Works Development Agency | 218 | 856 | 554 | 1,628.60 | 1,654 | - | 1,654 | 156 | 219 | 991 | 1,366 | 84 |
| | North Rift Valley Water Works Development Agency | 58 | 38 | 30 | 125.40 | 125 | - | 125 | 58 | 38 | 30 | 125 | 100 |
| | Water Services Regulatory Board | 650 | - | - | 650.00 | - | 721 | 721 | 650 | - | 71 | 721 | 111 |
| | National Water Havesting and Storage Authority | 339 | 34 | - | 372.20 | 322 | 57 | 379 | 372 | - | - | 372 | 100 |
| | Regional Center on Ground Water Resources | 56 | 32 | 11 | 98.03 | 98 | - | 98 | 54 | 35 | 9 | 98 | 100 |

| Parent Ministry | Name of the SAGA | Budget | | | | Funding | | | Expenditure (Kshs) | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Approved Budget FY 2024/25 (Kshs) | | | Budget Estimates (Kshs.) | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expenditure | Absorption Rate |
| | | Compensation to Employees | Use of goods and services | Other Expenses | | Non-exchange transactions | Exchange transactions | Total | Compensation to Employee | Use of goods and services | Other Expenses | | |
| | Hydrologist Registration Board | 6 | 16 | 14 | 36.00 | 50 | - | 50 | 6 | 16 | 15 | 37 | 102 |
| State Department for Co-operatives | 1. Sacco Societies Regulatory Authority | - | - | - | - | - | - | - | - | - | - | - | - |
| | 2. NKPCU | - | - | - | - | - | - | - | - | - | - | - | - |
| State Department for Energy | Geothermal Development Company | - | - | - | - | - | - | - | - | - | - | - | - |
| | Rural Electrification & Renewable Energy Corpporation | - | - | - | - | - | - | - | - | - | - | - | - |
| | Nuclear Power and Energy Agency | - | - | - | - | - | - | - | - | - | - | - | - |
| | KETRACO | - | - | - | - | - | - | - | - | - | - | - | - |
| State Department for Public Service | 1.NATIONAL YOUTH SERVICE | 2,277.35 | 7,922.36 | - | 10,199.71 | 9,163 | 755 | 9,919 | 2,277 | 7,674 | - | 9,952 | 98 |
| | 2.Kenya School of Government | 1,169.28 | 670.09 | - | 1,839.36 | - | 2,832 | 2,832 | 1,286 | 1,546 | - | 2,832 | 154 |
| | 3 HRMPEB | 51.41 | 74.41 | 16.18 | 142.00 | 50 | 165 | 215 | 49 | 131 | 20 | 200 | 141 |
| State Department for Irrigation | National Irrigation Authority | **460.01** | 308.00 | - | 768.01 | 460 | 308 | 768 | 459 | 309 | - | 768 | 100 |
| | National Water Harvesting & Storage Authority | - | - | - | - | - | - | - | - | - | - | - | - |
| State Department for Environment and Climate Change | National Environment Complaint Committee | - | 112.50 | - | 112.50 | 113 | - | 113 | - | 113 | - | 113 | 100 |
| | National Environment Trust Fund | 184.68 | - | - | 184.68 | 185 | - | 185 | 127 | 57 | - | 184 | 100 |
| | National Environment Tribunal | - | 27.00 | - | 27.00 | 27 | - | 27 | - | 27 | - | 27 | 100 |
| | National Environment Management Authority | 1,174 | 320 | 97 | 1,590 | 1,590 | - | 1,590 | 1,174 | 320 | 97 | 1,590 | 100 |
| State Department for | 1. KFS | | | | | | | | | | | | |

| Parent Ministry | Name of the SAGA | Budget | | | | Funding | | | Expenditure (Kshs) | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Approved Budget FY 2024/25 (Kshs) | | | Budget Estimates (Kshs.) | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expenditure | Absorption Rate |
| | | Compensation to Employees | Use of goods and services | Other Expenses | | Non-exchange transactions | Exchange transactions | Total | Compensation to Employee | Use of goods and services | Other Expenses | | |
| | 2. KEFRI | 1,272.00 | 152.80 | 36.60 | 1,461.40 | 1,385 | 75 | 1,461 | 1,272 | 152 | 37 | 1,461 | 100 |
| Statement Department for Public Health and Professional Standard | Kenya Hospital Authority Trust Fund | - | 16.60 | 20.40 | 37.00 | 20 | - | 20 | - | 16 | 3 | 19 | 51 |
| | Kenya National Public Health Institute | - | 80.00 | 7.71 | 87.71 | 88 | - | 88 | - | 70 | 3 | 73 | 83 |
| | Kenya Medical Labaratory Technician and Technologists Board | 31.20 | 116.60 | 12.20 | 160.00 | - | 106 | 106 | 27 | 77 | 2 | 106 | 66 |
| | National Quality Control Laboratory | 40.25 | 41.55 | 3.03 | 84.83 | 31 | 26 | 56 | 18 | 15 | 5 | 38 | 45 |
| | Kenya Health Professions Oversight Authority | 49.75 | 82.14 | 47.07 | 178.96 | 154 | 16 | 170 | 47 | 72 | 42 | 161 | 90 |
| | Public Health Officers and Technicians Coucil | 3.60 | 64.60 | 1.30 | 69.50 | 40 | 27 | 66 | 3 | 63 | 0 | 66 | 95 |
| | Kenya Nuclear Regulatory Authority | 115.66 | 15.98 | 67.54 | 199.18 | 89 | 110 | 199 | 116 | 16 | 68 | 200 | 100 |
| | Kenya Health Human Resource Advisory Coucil | - | 81.03 | 0.36 | 81.39 | 81 | - | 81 | - | 45 | 11 | 56 | 69 |
| | Nursing Coucil of Kenya | 177.20 | 368.22 | 105.58 | 651.00 | - | 651 | 651 | 146 | 335 | 59 | 540 | 83 |
| | Kenya Medical Training College | 5,311.83 | 1,784.47 | 1,759.41 | 8,855.72 | 4,568 | 4,287 | 8,855 | 5,312 | 1,784 | 1,759 | 8,856 | 100 |
| | Kenya Medical Practitioners & Dentists Council | 203.00 | 305.45 | 116.93 | 625.38 | 235 | 293 | 528 | 199 | 446 | 62 | 708 | 113 |
| | Kenya Institute of Primate Research | 239.41 | 49.68 | 341.31 | 630.40 | 627 | - | 627 | 53 | 49 | 210 | 312 | 49 |
| | Clinical Officers Council | 16.33 | 158.76 | 4.26 | 179.35 | 47 | 132 | 179 | 16 | 147 | 4 | 168 | 94 |
| | Pharmacy and Poisons Board | 409.50 | 405.84 | 1,243.66 | 2,059.00 | - | 2,059 | 2,059 | 195 | 298 | 1,312 | 1,805 | 88 |
| | Counsellors and Psychologist Board | 10.86 | 37.69 | - | 48.55 | 18 | 30 | 48 | 11 | 38 | - | 49 | 100 |

| Parent Ministry | Name of the SAGA | Budget | | | | Funding | | | Expenditure (Kshs) | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Approved Budget FY 2024/25 (Kshs) | | | Budget Estimates (Kshs.) | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expenditure | Absorption Rate |
| | | Compensation to Employees | Use of goods and services | Other Expenses | | Non-exchange transactions | Exchange transactions | Total | Compensation to Employee | Use of goods and services | Other Expenses | | |
| | Occupational Therapy Council | - | 15.00 | 8.50 | 23.50 | 10 | 5 | 15 | - | 15 | 1 | 16 | 67 |
| | Physiotherapist Council of Kenya | 5.87 | 34.90 | 14.31 | 55.08 | 37 | 18 | 55 | 6 | 35 | 14 | 55 | 100 |
| | Tobacco Control Fund | - | 436.90 | 663.65 | 1,100.55 | - | 749 | 749 | - | 296 | 289 | 584 | 53 |
| | Health Records and Information Managers Board | - | - | 18.00 | 18.00 | - | 13 | 13 | - | - | 16 | 16 | 90 |
| State Deaprtment For Roads | Engineers Board of Kenya (EBK) | 146.50 | 221.48 | 15.68 | 383.66 | 22 | 214 | 235 | 137 | 214 | 15 | 366 | 95 |
| | Kenya National Highways Authority (KENHA) | 2,274.22 | 1,318.91 | 32,306.86 | 35,899.99 | 27,337 | 1,092 | 28,429 | 1,879 | 1,209 | 26,034 | 29,122 | 81 |
| | Kenya Urban Roads Authority (KURA) | 1,662.05 | 400.41 | 9,878.13 | 11,940.59 | 11,941 | - | 11,941 | 1,576 | 302 | 9,878 | 11,757 | 98 |
| | Kenya Engineers Technologist Registration Board ( KETRB) | 18.00 | 49.68 | 8.12 | 75.80 | 18 | - | 18 | 14 | 45 | 14 | 73 | 96 |
| | Kenya Rural Roads Authority (KERRA) | 2,886.79 | 3,184.61 | 19,296.98 | 25,368.39 | 18,604 | 2,152 | 20,756 | 2,798 | 2,768 | 16,922 | 22,488 | 89 |
| State Department for Internal Security and National Administration | Private Security Regulatory Authority | 133.59 | 33.80 | 22.09 | 189.48 | - | - | - | 134 | 34 | 22 | 189 | 100 |
| | National Cohesion and Integration Commission | 326.34 | 110.90 | 73.94 | 511.18 | 383 | - | 383 | 326 | 111 | 74 | 511 | 100 |
| | NACADA | 202.26 | 669.01 | - | 871.27 | - | - | - | 202 | 669 | - | 871 | 100 |
| | PBOs Regulatory Authority | 259.33 | 136.74 | 38.12 | 434.18 | 374 | 59 | 433 | 259 | 136 | 38 | 433 | 100 |
| State of Registrar of Political Parties | Peoples's Liberat on Party | - | 10.33 | - | 10.33 | 10 | - | 10 | - | 10 | - | 10 | 100 |
| | Party of Independent Candidate of Kenya | - | 0 | - | 1.21 | 1 | - | 1 | - | 1 | - | 1 | 100 |
| | Devolution Empowerment Party | - | 0 | - | 18.84 | 19 | - | 19 | - | 19 | - | 19 | 100 |

| Parent Ministry | Name of the SAGA | Budget | | | | Funding | | | Expenditure (Kshs) | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Approved Budget FY 2024/25 (Kshs) | | | Budget Estimates (Kshs.) | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expenditure | Absorption Rate |
| | | Compensation to Employees | Use of goods and services | Other Expenses | | Non-exchange transactions | Exchange transactions | Total | Compensation to Employee | Use of goods and services | Other Expenses | | |
| | Kenya National Congress | - | 0 | - | 2.53 | 3 | - | 3 | - | 3 | - | 3 | 100 |
| | Wiper- Democratic Movement | - | 0 | - | 98.66 | 99 | - | 99 | - | 99 | - | 99 | 100 |
| | Democratic Party of Kenya | - | 0 | - | 7.49 | 7 | - | 7 | - | 7 | - | 7 | 100 |
| | Party of National Unity | - | 6.10 | - | 6.10 | 6 | - | 6 | - | 6 | - | 6 | 100 |
| | United Democratic Alliance | - | 0 | - | 788.55 | 789 | - | 789 | - | 789 | - | 789 | 100 |
| | Kenya Social Congres | - | 0 | - | 1.67 | 2 | - | 2 | - | 2 | - | 2 | 100 |
| | Orange Democratic Movement | - | 0 | - | 801.22 | 801 | - | 801 | - | 801 | - | 801 | 100 |
| | Forum for Restoration of Democracy-Kenya | - | 0 | - | 35.33 | 35 | - | 35 | - | 35 | - | 35 | 100 |
| | Progressive Party of Kenya | - | 0 | - | 4.31 | 4 | - | 4 | - | 4 | - | 4 | 100 |
| | Jubilee Party | - | 0 | - | 184.62 | 185 | - | 185 | - | 185 | - | 185 | 100 |
| | Maendeleo Democratic Party | - | 0.79 | - | 0.79 | 1 | - | 1 | - | 1 | - | 1 | 100 |
| | National Rainbow Coalition | - | 0 | - | 7.04 | 7 | - | 7 | - | 7 | - | 7 | 100 |
| | Kenya Afncan Democratic Union-Asili | - | 0 | - | 0.65 | 1 | - | 1 | - | 1 | - | 1 | 100 |
| | Communist Party of Kenya | - | 0 | - | 1.44 | 1 | - | 1 | - | 1 | - | 1 | 100 |
| | Kenya African National Union | - | 0 | - | 32.89 | 33 | - | 33 | - | 33 | - | 33 | 100 |
| | Safina Party | - | 0 | - | 4.29 | 4 | - | 4 | - | 4 | - | 4 | 100 |
| | Chama Cha Uzalendo | - | 0 | - | 5.25 | 5 | - | 5 | - | 5 | - | 5 | 100 |

| Parent Ministry | Name of the SAGA | Budget | | | | Funding | | | Expenditure (Kshs) | | | | Absorption Rate |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Approved Budget FY 2024/25 (Kshs) | | | Budget Estimates (Kshs.) | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expenditure | |
| | | Compensation to Employees | Use of goods and services | Other Expenses | | Non-exchange transactions | Exchange transactions | Total | Compensation to Employee | Use of goods and services | Other Expenses | | |
| | National Agenda Party of Kenya | - | 3.07 | - | 3.07 | 3 | - | 3 | - | 3 | - | 3 | 100 |
| | People's Empowerment Party | - | 0 | - | 1.15 | 1 | - | 1 | - | 1 | - | 1 | 100 |
| | Peoples Democratic Party | - | 0 | - | 1.09 | 1 | - | 1 | - | 1 | - | 1 | 100 |
| | United Democratic Movement | - | 0 | - | 36.83 | 37 | - | 37 | - | 37 | - | 37 | 100 |
| | Shirikisho Party of Kenya | - | 0.95 | - | 0.95 | 1 | - | 1 | - | 1 | - | 1 | 100 |
| | United Party of Independent Alliance | - | 0 | - | 12.48 | 12 | - | 12 | - | 12 | - | 12 | 100 |
| | Federal Party of Kenya | - | 0 | - | 1.71 | 2 | - | 2 | - | 2 | - | 2 | 100 |
| | Muungano Party | - | 9.22 | - | 9.22 | 9 | - | 9 | - | 9 | - | 9 | 100 |
| | Chama Cha Mashinani | - | 0 | - | 11.09 | 11 | - | 11 | - | 11 | - | 11 | 100 |
| | Ubuntu People's Forum | - | 0 | - | 2.72 | 3 | - | 3 | - | 3 | - | 3 | 100 |
| | United Democratic Party | - | 0 | - | 7.33 | 7 | - | 7 | - | 7 | - | 7 | 100 |
| | Peoples Trust Party | - | 0 | - | 1.15 | 1 | - | 1 | - | 1 | - | 1 | 100 |
| | Maendeleo Chap Chap | - | 0 | - | 17.32 | 17 | - | 17 | - | 17 | - | 17 | 100 |
| | Movement for Democracy and Growth | - | 0 | - | 13.36 | 13 | - | 13 | - | 13 | - | 13 | 100 |
| | Justice and Freedom Party of Kenya | - | 0.38 | - | 0.38 | 0 | - | 0 | - | 0 | - | 0 | 100 |
| | Grand Dream Development Party | - | 0.64 | - | 0.64 | 1 | - | 1 | - | 1 | - | 1 | 100 |

| Parent Ministry | Name of the SAGA | Approved Budget FY 2024/25 (Kshs) | | | Budget Estimates (Kshs.) | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expenditure | Absorption Rate |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Compensation to Employees | Use of goods and services | Other Expenses | | Non-exchange transactions | Exchange transactions | Total | Compensation to Employee | Use of goods and services | Other Expenses | | |
| | United Progressive Alliance | - | 11.87 | - | 11.87 | 12 | - | 12 | - | 12 | - | 12 | 100 |
| | The Service Party | - | 0 | - | 14.42 | 14 | - | 14 | - | 14 | - | 14 | 100 |
| | National Ordinary People Empowerment Union | - | 1.85 | - | 1.85 | 2 | - | 2 | - | 2 | - | 2 | 100 |
| | National Reconstruction Alliance | - | 0 | - | 4.64 | 5 | - | 5 | - | 5 | - | 5 | 100 |
| | Democratic Action Party-Kenya | - | 43.20 | - | 43.20 | 43 | - | 43 | - | 43 | - | 43 | 100 |
| | Chama Cha Kazi | - | 8.92 | - | 8.92 | 9 | - | 9 | - | 9 | - | 9 | 100 |
| | Tujibebe Wakenya Party | - | 10.35 | - | 10.35 | 10 | - | 10 | - | 10 | - | 10 | 100 |
| | Kenya Union Party | - | 0 | - | 12.99 | 13 | - | 13 | - | 13 | - | 13 | 100 |
| | Pamoja African Alliance | - | 0 | - | 15.70 | 16 | - | 16 | - | 16 | - | 16 | 100 |
| | Mabandiliko Party of Kenya | - | 0 | - | 0.88 | 1 | - | 1 | - | 1 | - | 1 | 100 |
| | Graen Thinking Action Party | - | 0.79 | - | 0.79 | 1 | - | 1 | - | 1 | - | 1 | 100 |
| | Administration (5%) | - | 118.92 | - | 118.92 | 119 | - | 119 | - | 119 | - | 119 | 100 |
| State Department for Lands and Physical Planning | Physical Planners Registration Board | - | - | 2.00 | 2.00 | - | - | - | - | - | - | - | - |
| | Land Surveyors Board | - | - | 5.00 | 5.00 | - | 7 | 7 | - | - | 5 | 5 | 100 |
| | Valuers Registration Board | - | - | 3.00 | 3.00 | - | 4 | 4 | - | - | 3 | 3 | 100 |
| State Department for Basic Education | Kenya National Commission for UNESCO & Common Wealth London | - | - | 281.38 | 281.38 | 281 | - | 281 | - | - | 279 | 279 | 99 |

| Parent Ministry | Name of the SAGA | Budget | | | | Funding | | | Expenditure (Kshs) | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Approved Budget FY 2024/25 (Kshs) | | | Budget Estimates (Kshs.) | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expenditure | Absorption Rate |
| | | Compensation to Employees | Use of goods and services | Other Expenses | | Non-exchange transactions | Exchange transactions | Total | Compensation to Employee | Use of goods and services | Other Expenses | | |
| | Kenya National Examination Council (KNEC) | - | - | 667.80 | 667.80 | 668 | - | 668 | - | - | 651 | 651 | 97 |
| | Kenya Institute for Curriculum Development (KICD) | - | - | 1,325.40 | 1,325.40 | 1,325 | - | 1,325 | - | - | 1,325 | 1,325 | 100 |
| | School Equipment Production Unit (SEPU) | - | - | 108.00 | 108.00 | 108 | - | 108 | - | - | 108 | 108 | 100 |
| | Kenya Institute of Special Education (KISE) | - | - | 627.61 | 627.61 | 628 | - | 628 | - | - | 628 | 628 | 100 |
| | Kenya Education Management Institute (KEMI) | - | - | 185.82 | 185.82 | 186 | - | 186 | - | - | 186 | 186 | 100 |
| | Kibabii Teachers Training College | - | - | 100.54 | 100.54 | 101 | - | 101 | - | - | 101 | 101 | 100 |
| | Institute for Capacity Development of Teachers in Africa | - | - | 72.00 | 72.00 | 72 | - | 72 | - | - | 72 | 72 | 100 |
| | National ICT Innovation Centre | - | - | 18.00 | 18.00 | 18 | - | 18 | - | - | 18 | 18 | 100 |
| | Kagumo Teachers College | - | - | 61.78 | 61.78 | 62 | - | 62 | - | - | 62 | 62 | 100 |
| | Kenya Institute for the Blind | - | - | 45.90 | 45.90 | 46 | - | 46 | - | - | 46 | 46 | 100 |
| | Lugari Diploma Teachers Training College | - | - | 46.20 | 46.20 | 46 | - | 46 | - | - | 46 | 46 | 100 |
| | National Council for Nomadic Education in Kenya (NACONEK) | - | - | 5,640.00 | 5,640.00 | 5,640 | - | 5,640 | - | - | 5,640 | 5,640 | 100 |
| | Scouts Association | - | - | 78.59 | 78.59 | 79 | - | 79 | - | - | 79 | 79 | 100 |
| | Girl Guides Association | - | - | 27.61 | 27.61 | 28 | - | 28 | - | - | 28 | 28 | 100 |
| | Jomo Kenyatta Foundation* | - | - | 78.00 | 78.00 | 78 | - | 78 | - | - | 78 | 78 | 100 |
| State Department of Housing and Urban Development | Affordable Housing Board | - | - | - | - | - | - | - | - | - | - | - | - |

| Parent Ministry | Name of the SAGA | Budget | | | | Funding | | | Expenditure (Kshs) | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Approved Budget FY 2024/25 (Kshs) | | | Budget Estimates (Kshs.) | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expenditure | Absorption Rate |
| | | Compensation to Employees | Use of goods and services | Other Expenses | | Non-exchange transactions | Exchange transactions | Total | Compensation to Employee | Use of goods and services | Other Expenses | | |
| STATE DEPARTMENT FOR PETROLEUM | 4. Energy and Petroleum Regulatory Authority (EPRA) | - | - | - | - | - | - | - | - | - | - | - | - |
| | 2. National Oil Corporation of Kenya | 497.96 | 38,113.25 | 1,886.76 | 40,497.97 | 398 | 562 | 960 | 348 | 685 | 276 | 1,309 | 3 |
| | 3. Kenya Petroleum Refineries Limited (KPRL) | - | - | - | - | - | - | - | - | - | - | - | - |
| State Department for Labour and Skills Development | National Employment Authority (NEA) | 171.39 | 182.40 | 19.29 | 373.08 | 169 | 166 | 336 | 171 | 182 | 19 | 373 | 100 |
| | National Industrial Training Authority (NITA) | - | - | - | - | - | - | - | - | - | - | - | - |
| State Department for Co-operatives | Sacc0 Society Regulatory Authority | 397.62 | 304.71 | 79.90 | 782.23 | - | 784 | 784 | 398 | 282 | 65 | 745 | 95 |
| | New Kenya Planters Co-operative Union | 167.17 | 295.83 | 2,000.00 | 2,463.00 | 2,050 | 408 | 2,458 | 161 | 246 | 2,000 | 2,406 | 98 |
| State Department for Basic Education | Kenya National Commission for UNESCO & Common Wealth London | - | - | 281.38 | 281.38 | 279 | - | 279 | - | - | 279 | 279 | 99 |
| | Kenya National Examination Council (KNEC) | - | - | 667.80 | 667.80 | 651 | - | 651 | - | - | 651 | 651 | 97 |
| | Kenya Institute for Curriculum Development (KICD) | - | - | 1,325.40 | 1,325.40 | 1,325 | - | 1,325 | - | - | 1,325 | 1,325 | 100 |
| | School Equipment Production Unit (SEPU) | - | - | 108.00 | 108.00 | 108 | - | 108 | - | - | 108 | 108 | 100 |
| | Kenya Institute of Special Education (KISE) | - | - | 627.61 | 627.61 | 628 | - | 628 | - | - | 628 | 628 | 100 |
| | Kenya Education Management Institute (KEMI) | - | - | 185.82 | 185.82 | 186 | - | 186 | - | - | 186 | 186 | 100 |
| | Kibabii Teachers Training College | - | - | 100.54 | 100.54 | 101 | - | 101 | - | - | 101 | 101 | 100 |
| | Institute for Capacity Development of Teachers in Africa | - | - | 72.00 | 72.00 | 72 | - | 72 | - | - | 72 | 72 | 100 |
| | National ICT Innovation Centre | - | - | 18.00 | 18.00 | 18 | - | 18 | - | - | 18 | 18 | 100 |
| | Kagumo Teachers College | - | - | 61.78 | 61.78 | 62 | - | 62 | - | - | 62 | 62 | 100 |

| Parent Ministry | Name of the SAGA | Budget | | | | Funding | | | Expenditure (Kshs) | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Approved Budget FY 2024/25 (Kshs) | | | Budget Estimates (Kshs.) | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expenditure | Absorption Rate |
| | | Compensation to Employees | Use of goods and services | Other Expenses | | Non-exchange transactions | Exchange transactions | Total | Compensation to Employee | Use of goods and services | Other Expenses | | |
| | Kenya Institute for the Blind | - | - | 45.90 | 45.90 | 46 | - | 46 | - | - | 46 | 46 | 100 |
| | Lugari Diploma Teachers Training College | - | - | 46.20 | 46.20 | 46 | - | 46 | - | - | 46 | 46 | 100 |
| | National Council for Nomadic Education in Kenya (NACONEK) | - | - | 5,640.00 | 5,640.00 | 5,640 | - | 5,640 | - | - | 5,640 | 5,640 | 100 |
| | Scouts Association | - | - | 78.59 | 78.59 | 79 | - | 79 | - | - | 79 | 79 | 100 |
| | Girl Guides Association | - | - | 27.61 | 27.61 | 28 | - | 28 | - | - | 28 | 28 | 100 |
| | Jomo Kenyatta Foundation* | - | - | 78.00 | 78.00 | 78 | - | 78 | - | - | 78 | 78 | 100 |
| State Department of Foreign Affairs | Foreign Service Academy | - | - | - | - | - | - | - | - | - | - | - | - |
| State Department For The Blue Economy and Fisheries | Kenya Marine Fisheries & Research Institute | 1,043.00 | 571.00 | - | 1,614.00 | 1,594 | 10 | 1,604 | 945 | 659 | - | 1,604 | 99 |
| | Kenya Fisheries Market Authority | 0.40 | 33.90 | - | 34.30 | 34 | - | 34 | 0 | 34 | - | 34 | 100 |
| | Fishe Levy Trust Fund | 0.30 | 31.00 | - | 31.30 | 31 | 1 | 31 | 0 | 31 | - | 31 | 98 |
| | Kenya Fisheries Industries Corperation | 11.80 | 40.30 | 48.40 | 100.50 | 70 | 20 | 90 | 10 | 40 | 40 | 90 | 89 |
| | Kenya Fisheries Service | 572.72 | 465.50 | - | 1,038.22 | 788 | 250 | 1,038 | 573 | 466 | - | 1,038 | 100 |
| State Department for Justice Human Rights and Constitutional Affairs | 1. Kenya Law Reform Commission | 154.72 | 201.70 | - | 356.43 | 356 | - | 356 | 154 | 169 | - | 323 | 91 |
| | Asset Recovery Agency | - | 240.64 | - | 240.64 | 241 | - | 241 | - | 241 | - | 241 | 100 |
| | 3. Kenya National Anti-Corruption Steering Committee (NACSC). | - | 24.81 | - | 24.81 | 25 | - | 25 | - | 25 | - | 25 | 100 |
| | 4. National Coroners Service. | - | 18.00 | - | 18.00 | 18 | - | 18 | - | 18 | - | 18 | 100 |

| Parent Ministry | Name of the SAGA | Budget | | | | Funding | | | Expenditure (Kshs) | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Approved Budget FY 2024/25 (Kshs) | | | Budget Estimates (Kshs.) | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expenditure | Absorption Rate |
| | | Compensation to Employees | Use of goods and services | Other Expenses | | Non-exchange transactions | Exchange transactions | Total | Compensation to Employee | Use of goods and services | Other Expenses | | |
| | 6. Multi Agency Team (MAT) | - | 4.50 | - | 4.50 | 5 | - | 5 | - | 4 | - | 4 | 100 |
| STATE DEPARTMENT FOR CHILDREN SERVICES VOTE:1186 | 1. National Council for Childrens services | 20.00 | 61.12 | - | 81.12 | 111 | - | 111 | 19 | 91 | - | 110 | 136 |
| | 2. Street Families Rehabilitation Trust Fund | - | 29.79 | 127.40 | 157.19 | - | - | - | - | 30 | 127 | 157 | 100 |
| | 3. Child Welfare Society of Kenya | 380.50 | 266.97 | 52.72 | 700.19 | 700 | - | 700 | 381 | 267 | 53 | 700 | 100 |
| STATE DEPARTMENT FOR SCIENCE, INNOVATION & RESEARCH | 1) National Commission for Science, Technology & Innovation (NACOSTI) | 168.08 | 127.27 | 18.00 | 313.34 | 223 | 94 | 317 | 146 | 160 | 8 | 314 | 100 |
| | 2) National Research Fund (NRF) | 39.01 | 82.67 | 97.01 | 218.69 | 219 | - | 219 | 32 | 89 | 98 | 219 | 100 |
| | 3) Kenya National Innovation Agency (KENIA) | 53.53 | 75.90 | 113.24 | 242.67 | 173 | 29 | 201 | 48 | 65 | 85 | 199 | 82 |
| State Department for Public Investments and Assets Management | PRIVATIZATION COMMISSION | 170.14 | 9.00 | 387.56 | 566.70 | 567 | 38 | 605 | 146 | 25 | 630 | 801 | 141 |
| | PUBLIC PROCUREMENT ADMINISTRATIVE REVIEW BOARD | - | 39.20 | - | 39.20 | 22 | 17 | 39 | - | 30 | - | 30 | 76 |
| | PUBLIC PROCUREMENT REGULATORY AUTHORITY | 474.85 | 1,223.47 | 52.00 | 1,750.31 | 1,525 | 172 | 1,697 | 467 | 1,125 | 52 | 1,644 | 94 |
| | KENYA INSTITUTE OF SUPPLIES EXAMINATION BOARD | 31.13 | 59.12 | 20.55 | 110.80 | 30 | 77 | 107 | 29 | 54 | 18 | 101 | 91 |
| | STATE CORPORATIONS APPEAL TRIBUNAL | 4.92 | 16.28 | 18.55 | 39.75 | 33 | 0 | 33 | 4 | 17 | 13 | 35 | 87 |
| | State Corperations Tribunal Appeals | - | - | - | - | - | - | - | - | - | - | - | - |
| State Department for Aviation and AeroSpace Development | KCAA | 3,924.77 | 3,240.19 | 3,233.78 | 10,398.74 | 4,427 | 7,767 | 12,194 | 3,246 | 2,533 | 1,631 | 7,409 | 71 |

| Parent Ministry | Name of the SAGA | Budget | | | | Funding | | | Expenditure (Kshs) | | | | Absorption Rate |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Approved Budget FY 2024/25 (Kshs) | | | Budget Estimates (Kshs.) | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expenditure | |
| | | Compensation to Employees | Use of goods and services | Other Expenses | | Non-exchange transactions | Exchange transactions | Total | Compensation to Employee | Use of goods and services | Other Expenses | | |
| | KAA | 9,184.75 | 10,735.93 | 30.00 | 19,950.68 | - | 17,518 | 17,518 | 5,580 | 5,891 | 28 | 11,499 | 58 |
| **Total** | | **239,767.11** | **318,071.32** | **309,502.51** | **869,491.77** | **337,658** | **402,751** | **733,048** | **230,265** | **243,554** | **256,634** | **730,453** | **84** |

**Source:** *MDAs*

## Annex VI: Capital Transfers to SAGAs

| Parent Ministry | Name of the SAGA | Revised Budget FY 2024/25 (Kshs) | | | Budget Estimates (Kshs.) | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expenditure | Absorption Rate |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Acquisition of Non-0Financial Asssets | Acquisition of Financial Assets | Other Expenses | | Nonexchange transactions - | Exchange transactions | Total | Acquisition of Non-0Financial Asssets | Acquisition of Financial Assets | Other Expenses | | |
| State Department for Wildlife | Kenya Wildlife Service (KWS) | 2,015 | - | - | 2,015 | 1,415 | - | 1,415 | 1,085 | - | - | 1,085 | 54 |
| | Wildlife Research and Training Institute (WRTI) | 351 | - | - | 351 | 351 | - | 351 | 351 | - | - | 351 | 100 |
| | Wildlife Clubs of Kenya (WCK) | 19 | - | - | 19 | - | 19 | 19 | 19 | - | - | 19 | 100 |
| State Department for Shipping and Maritime | 1.Bandari Maritime Academy | 166 | - | - | 166 | - | 166 | 166 | - | - | 165 | 165 | 100 |
| | 2.Kenya Maritime Authority | 144 | - | 1,915 | 2,059 | 393 | - | 393 | 393 | - | - | 393 | 19 |
| State Department for Agriculture | NBA-Revamping GMO Safety Measures in Kenya | - | - | 20 | 20 | 3,000 | 447 | 3,447 | - | - | 18 | 18 | 91 |
| | KEPHIS-Horticultural Produce Compliance Enhancement Project | - | - | 245 | 245 | - | 18 | 18 | - | - | 184 | 184 | 75 |
| | AFA-Sugar Reforms Project-CTU | - | - | 470 | 470 | - | 184 | 184 | - | - | 447 | 447 | 95 |
| | AFA-Edible Oil Promotion Project | - | - | 300 | 300 | - | 447 | 447 | - | - | 58 | 58 | 19 |
| | AFA-Cotton Industry Revitalization Project-BETA | - | - | 120 | 120 | - | 58 | 58 | - | - | 108 | 108 | 90 |
| | AFA-Crop Development and Assorted Seedlings | - | - | 620 | 620 | - | 108 | 108 | - | - | 290 | 290 | 47 |

| Parent Ministry | Name of the SAGA | Revised Budget FY 2024/25 (Kshs) | | | Budget Estimates (Kshs.) | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expenditure | Absorption Rate |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Acquisition of Non-0Financial Asssets | Acquisition of Financial Assets | Other Expenses | | Nonexchange transactions - | Exchange transactions | Total | Acquisition of Non-0Financial Asssets | Acquisition of Financial Assets | Other Expenses | | |
| | AFA-Capacity buildingSupport on Crop Development for Devolution | - | - | 200 | 200 | - | 290 | 290 | - | - | 290 | 290 | 145 |
| | PPCK-Pyrethrum Industry Recovery | 35 | - | - | 35 | - | 200 | 200 | 35 | - | - | 35 | 100 |
| | TBK-Tea Reforms Programme | 1,000 | - | - | 1,000 | 35 | - | 35 | 1,000 | - | - | 1,000 | 100 |
| State Department for ICT and Innovation | ICT Authority | - | - | 3,836 | 3,836 | 1,000 | - | 1,000 | - | - | 3,770 | 3,770 | 98 |
| | Konza Technopolis Development Authority | 549 | - | - | 549 | 439 | 110 | 549 | 549 | - | - | 549 | 100 |
| | Kenya Advanced Institute of Science & Technology | 2,328 | - | - | 2,328 | 2,088 | - | 2,088 | 1,555 | - | - | 1,555 | 67 |
| State Department for Economic Planning | KNBS | 2,886 | - | - | 2,886 | 2,886 | - | 2,886 | 2,461 | - | - | 2,461 | 85 |
| | KIPPRA | 248 | - | - | 248 | 197 | 41 | 238 | 247 | - | - | 247 | 100 |
| | NCPD | - | - | 20 | 20 | 20 | - | 20 | - | - | 19 | 19 | 96 |
| | NGCDF | 58,798 | - | - | 58,798 | 58,798 | 145 | 58,943 | 56,643 | - | - | 56,643 | 96 |
| State Department for Blue Economy and Fisheries | Aquaculture Business Development Programme | - | - | 3,382 | 3,382 | 3,382 | - | 3,382 | - | - | 2,908 | 2,908 | 86 |
| | Kenya Marine & Socio0Economic | - | - | 3,540 | 3,540 | 3,540 | - | 3,540 | - | - | 3,341 | 3,341 | 94 |
| State Department for the Development of the ASALs | National Drought Management Authority | 780 | - | 458 | 1,238 | 748 | - | 748 | 630 | - | 117 | 747 | 60 |

| Parent Ministry | Name of the SAGA | Revised Budget FY 2024/2 5 (Kshs) | | | Budget Esti-mates (Kshs.) | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expen-diture | Ab-sorp-tion Rate |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Acqui-sition of Non-0Finan-cial Asssets | Acqui-sition of Finan-cial Assets | Other Expens-es | | Nonex-change transac-tions - | Ex-change trans-actions | Total | Acqui-sition of Non-0Finan-cial Asssets | Acqui-sition of Finan-cial Assets | Other Expens-es | | |
| | Coast Development Authority | 550 | - | - | 550 | 549 | - | 549 | 549 | - | - | 549 | 100 |
| | Ewaso Ngiro South Development Authority | - | - | 340 | 340 | 340 | - | 340 | - | - | 340 | 340 | 100 |
| | Tana and Athi Rivers Development Authority | 121 | - | - | 121 | 66 | - | 66 | 66 | - | - | 66 | 55 |
| | Kerio Valley Develop-ment Authority | 850 | - | - | 850 | 850 | - | 850 | 550 | - | - | 550 | 65 |
| | Lake Basin Develop-ment Authority | 355 | - | - | 355 | 355 | - | 355 | 355 | - | - | 355 | 100 |
| | Ewaso Ngiro North De-velopment Authority | 234 | - | - | 234 | 288 | - | 288 | 288 | - | - | 288 | 123 |
| State Department for Transport | 1. LAPSSET Corrdior Development Authority | 10 | - | - | 10 | 10 | - | 10 | 10 | - | - | 10 | 96 |
| | 2. Nairobi Metropol-itan Area Transport Authority | 1,541 | - | 11 | 1,552 | 1,552 | - | 1,552 | 733 | - | 11 | 744 | 48 |
| | 3.Kenya Railways Cor-poration | 52,431 | - | - | 52,431 | 51,293 | 1,138 | 52,431 | 52,431 | - | - | 52,431 | 100 |
| | 4.Kenya Ports Authority | 23,322 | - | - | 23,322 | 19,005 | - | 19,005 | 19,005 | - | - | 19,005 | 81 |
| | 5.National Transport and Safety Authority | 1,167 | - | - | 1,167 | - | 1,167 | 1,167 | 570 | - | - | 570 | 49 |
| State Department for Gender and Affirmative Action | National Government Affirmative Action Fund | - | - | - | - | - | - | - | - | - | - | - | - |
| | Anti-FGM Board | - | - | - | - | - | - | - | - | - | - | - | - |
| State Department for Public Works | National Construction Authority | 116 | - | - | 116 | 62 | - | 62 | 62 | - | - | 62 | 53 |

| Parent Ministry | Name of the SAGA | Revised Budget FY 2024/2 5 (Kshs) | | | Budget Estimates (Kshs.) | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expenditure | Absorption Rate |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Acquisition of Non-0Financial Asssets | Acquisition of Financial Assets | Other Expenses | | Nonexchange transactions - | Exchange transactions | Total | Acquisition of Non-0Financial Asssets | Acquisition of Financial Assets | Other Expenses | | |
| State Department for Sports | Sports Arts & Social Dev. Fund | 12,000 | 7,000 | 4,500 | 23,500 | - | 21,393 | - | 11,757 | 6,834 | 2,457 | 21,048 | 90 |
| | Kenya Academy of Sports | 80 | - | - | 80 | 80 | - | 80 | - | - | 80 | 80 | 100 |
| State Department for Energy | Geothermal Development Company | - | - | - | - | - | - | - | - | - | - | - | - |
| | Rural Electrification & Renewable Energy Corpporation | - | - | - | - | - | - | - | - | - | - | - | - |
| | Kenya Electricity Generating Company | - | - | - | - | - | - | - | - | - | - | - | - |
| | Kenya Power and Lighting Company | - | - | - | - | - | - | - | - | - | - | - | - |
| | Nuclear Power and Energy Agency | - | - | - | - | - | - | - | - | - | - | - | - |
| | KETRACO | - | - | - | - | - | - | - | - | - | - | - | - |
| State Department for Forestry | 1. Kenya Forest Service | 1,050 | - | 4,005 | 5,055 | 4,109 | - | 4,109 | 533 | - | 2,390 | 2,923 | 58 |
| | 2. KEFRI | 122 | - | - | 122 | 122 | - | 122 | 122 | - | - | 122 | 100 |
| State Department for Environment & Climate Change | National Environment Management Authority | 626 | - | - | 626 | - | 499 | 499 | 499 | - | - | 499 | 80 |
| | National Environmental Complaints Management System | 10 | - | - | 10 | 10 | - | 10 | 10 | - | - | 10 | 100 |
| | National Environmental trust Fund | - | - | 249 | 249 | 249 | - | 249 | - | - | 243 | 243 | 98 |
| State Department for Investment Promotion | Export Processing Zones Authority | 1,307 | - | - | 1,307 | 1,307 | - | 1,307 | 676 | - | - | 676 | 52 |

| Parent Ministry | Name of the SAGA | Revised Budget FY 2024/2 5 (Kshs) | | | Budget Esti-mates (Kshs.) | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expen-diture | Ab-sorp-tion Rate |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Acqui-sition of Non-0Finan-cial Asssets | Acqui-sition of Finan-cial Assets | Other Expens-es | | Nonex-change transac-tions - | Ex-change trans-actions | Total | Acqui-sition of Non-0Finan-cial Asssets | Acqui-sition of Finan-cial Assets | Other Expens-es | | |
| | Special Economic Zones Authority | 504 | - | - | 504 | 504 | - | 504 | - | 139 | - | 139 | 28 |
| State for Department for Micro, Small and Medium Enterprises | 1. Micro Small and Medium Enterprise Authority | - | - | 8,947 | 8,947 | - | - | - | - | - | 6,829 | 6,829 | 76 |
| | 2. Uwezo Fund | - | - | 50 | 50 | - | - | - | - | - | 25 | 25 | 50 |
| | 3.Kenya Industrial Estate | - | - | 55 | 55 | - | - | - | - | - | 55 | 55 | |
| | 4. Financial Inclusion Fund | - | - | 300 | 300 | - | - | - | - | - | 300 | 300 | 100 |
| State Department for Medical Services | Kenyatta National Hospital | 500 | - | - | 500 | 950 | - | 950 | 625 | - | - | 625 | 125 |
| | Kenya Biovax Institute Limited | 100 | - | - | 100 | 100 | - | 100 | 68 | - | - | 68 | 68 |
| | KEMSA | 1,986 | - | - | 1,986 | - | 258 | 258 | 258 | - | - | 258 | 13 |
| | Social Health Authority (SHA) | 165 | - | - | 165 | - | 165 | 165 | - | 40 | - | 40 | 24 |
| | JOOTRH | 630 | - | - | 630 | 630 | - | 630 | 419 | - | - | 419 | 66 |
| | KEMRI | 160 | - | - | 160 | 160 | - | 160 | 160 | - | - | 160 | 100 |
| | KUTRRH | 100 | - | - | 100 | 100 | - | 100 | 100 | - | - | 100 | 100 |
| | MTRH | 2,000 | - | - | 2,000 | 2,000 | - | 2,000 | 2,000 | - | - | 2,000 | 100 |
| | NSDCC (Global Fund) | 250 | - | - | 250 | 83 | - | 83 | 236 | - | - | 236 | 95 |
| | NSDCC (UNFPA) | 5 | - | - | 5 | 5 | - | 5 | 5 | - | - | 5 | 100 |

| Parent Ministry | Name of the SAGA | Revised Budget FY 2024/25 (Kshs) | | | Budget Estimates (Kshs.) | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expenditure | Absorption Rate |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Acquisition of Non-0Financial Asssets | Acquisition of Financial Assets | Other Expenses | | Nonexchange transactions - | Exchange transactions | Total | Acquisition of Non-0Financial Asssets | Acquisition of Financial Assets | Other Expenses | | |
| The National Treasury | Horn of Africa Gateway Development Project | 238 | - | 227 | 465 | 203 | - | 203 | - | - | 248 | 248 | 53 |
| | East Africa Transport, Trade & Development Facilitation Project | 260 | - | 5 | 265 | 265 | - | 265 | 265 | - | - | 265 | 100 |
| | Disaster Recovery and Upgrade of ICT Infrastructure - Konza | 448 | - | - | 448 | 45 | - | 45 | - | - | 448 | 448 | 100 |
| State Department for Trade and Enterprise Development | 1. Kenya National Multi Commodities Exchange Limited (KOMEX) | 118 | - | 17 | 135 | 135 | - | 135 | 118 | - | 16 | 135 | 100 |
| | 2. Warehouse Receipt System Council | 68 | - | 67 | 135 | 135 | 0 | 135 | 68 | - | 67 | 135 | 100 |
| | 3. Warehouse Refurbishment (KNTC) | - | - | 30 | 30 | 15 | - | 15 | 15 | - | - | 15 | 50 |
| State Department for Water and Sanitation | Athi Water Works Development Agency | 3,565 | - | - | 3,565 | 886 | - | 886 | 3,058 | - | - | 3,058 | 86 |
| | Tana Water Works Development Agency | 1,754 | - | - | 1,754 | 959 | 837 | 1,795 | 959 | 837 | - | 1,795 | 102 |
| | Tanathi Water Works Development Agency | 608 | - | - | 608 | 608 | - | 608 | 350 | - | - | 350 | 58 |
| | Nothern Water Works Development Agency | 3,447 | - | - | 3,447 | 3,301 | - | 3,301 | 3,301 | - | - | 3,301 | 96 |
| | Kenya Water Institute | 100 | - | - | 100 | 100 | - | 100 | 100 | - | - | 100 | 100 |
| | Lake Victoria North Water Works Development Agency | 2,073 | - | - | 2,073 | 2,059 | - | 2,059 | 2,059 | - | - | 2,059 | 99 |

| Parent Ministry | Name of the SAGA | Revised Budget FY 2024/2 5 (Kshs) | | | Budget Esti-mates (Kshs.) | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expen-diture | Ab-sorp-tion Rate |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Acqui-sition of Non-0Finan-cial Asssets | Acqui-sition of Finan-cial Assets | Other Expens-es | | Nonex-change transac-tions - | Ex-change trans-actions | Total | Acqui-sition of Non-0Finan-cial Asssets | Acqui-sition of Finan-cial Assets | Other Expens-es | | |
| | Lake Victoria South Water Works Develop-ment Agency | 3,086 | - | - | 3,086 | 2,890 | - | 2,890 | 1,904 | - | - | 1,904 | 62 |
| | Central Rift Valley Water Works Develop-ment Agency | 4,170 | - | - | 4,170 | 3,639 | - | 3,639 | 2,162 | - | - | 2,162 | 52 |
| | WATER SECTOR TRUST FUND | - | - | 2,531 | 2,531 | 2,473 | - | 2,473 | - | - | 2,473 | 2,473 | 98 |
| | Water Resources Authority | 35 | - | - | 35 | 35 | - | 35 | - | 35 | - | 35 | 100 |
| | Coast Water Works Development Agency | 989 | - | - | 989 | 887 | - | 887 | 363 | - | - | 363 | 37 |
| | North Rift Valley Water Works Development Agency | 2,219 | - | - | 2,219 | 2,059 | - | 2,059 | 2,059 | - | - | 2,059 | 93 |
| | National Water Hav-esting and Storage Authority | 3,130 | - | - | 3,130 | 2,861 | - | 2,861 | 2,861 | - | - | 2,861 | 91 |
| State Department for Higher Education and Research | Kaimosi Friends Uni-versity | 166 | - | - | 166 | 90 | 76 | 166 | 95 | - | - | 95 | 57 |
| | Commission For Uni-versity Education | 23 | - | - | 23 | - | - | - | 16 | - | - | 16 | 69 |
| | Machakos University | 265 | - | - | 265 | 20 | 156 | 176 | 176 | - | - | 176 | 66 |
| | Kirinyaga University | 20 | - | - | 20 | - | - | - | 467 | - | - | 467 | 2,335 |
| | South Eastern Kenya University | 67 | - | - | 67 | 67 | - | 67 | - | - | - | - | - |
| | Murang'a University of Technology | 99 | - | - | 99 | 99 | - | 99 | 420 | - | - | 420 | 425 |

| Parent Ministry | Name of the SAGA | Revised Budget FY 2024/25 (Kshs) | | | Budget Estimates (Kshs.) | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expenditure | Absorption Rate |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Acquisition of Non-0Financial Asssets | Acquisition of Financial Assets | Other Expenses | | Nonexchange transactions - | Exchange transactions | Total | Acquisition of Non-0Financial Asssets | Acquisition of Financial Assets | Other Expenses | | |
| | Pwani University | 344 | - | - | 344 | 13 | 104 | 116 | 43 | - | - | 43 | 13 |
| | Technical University of Mombasa | - | - | - | - | - | - | - | - | - | - | - | - |
| | Alupe University | - | 117 | - | 117 | 40 | 77 | 117 | 117 | - | - | 117 | 100 |
| | Rongo University | 541 | - | - | 541 | 114 | - | 114 | 126 | - | 246 | 372 | 69 |
| | University of Kabianga | 53 | 22 | 70 | 145 | 15 | - | 15 | 43 | 15 | 15 | 74 | 51 |
| | University of Nairobi | 355 | - | 18 | 373 | 73 | - | 73 | 133 | - | 18 | 151 | 41 |
| | Kibabii University | 66 | - | - | 66 | 66 | - | 66 | - | - | - | - | - |
| | Mama Ngina University College | 40 | - | - | 40 | 40 | - | 40 | 42 | - | - | 42 | 106 |
| | Egerton University | 55 | - | 113 | 168 | - | - | - | 15 | - | 30 | 46 | 27 |
| | Laikipia University | 256 | - | - | 256 | 23 | - | 23 | 25 | - | - | 25 | 10 |
| | Samburu University College | 150 | - | - | 150 | 150 | - | 150 | - | - | - | - | - |
| | Tharaka University | 460 | - | - | 460 | - | 429 | 429 | - | - | 429 | 429 | 93 |
| | Garissa University | 233 | - | - | 233 | 226 | - | 226 | - | - | - | - | - |
| | Maseno University | 695 | - | - | 695 | 50 | 142 | 192 | 192 | - | - | 192 | 28 |
| | Karatina University | 992 | - | - | 992 | 43 | 561 | 603 | 603 | - | - | 603 | 61 |

| Parent Ministry | Name of the SAGA | Revised Budget FY 2024/25 (Kshs) | | | Budget Estimates (Kshs.) | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expenditure | Absorption Rate |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Acquisition of Non-0Financial Asssets | Acquisition of Financial Assets | Other Expenses | | Nonexchange transactions - | Exchange transactions | Total | Acquisition of Non-0Financial Asssets | Acquisition of Financial Assets | Other Expenses | | |
| | Meru University of Science and Technology | 132 | - | - | 132 | 132 | - | 132 | 73 | - | - | 73 | 55 |
| | Chuka University | 783 | - | - | 783 | 43 | 306 | 349 | 349 | - | - | 349 | 45 |
| | Dedan Kimathi University of Technology | 244 | - | - | 244 | 20 | 179 | 199 | 36 | - | - | 36 | 15 |
| | Moi University | 1,013 | - | - | 1,013 | 7 | - | 7 | 7 | - | - | 7 | 1 |
| | Kenya Universities and Colleges Central Placement Service | - | - | - | - | - | - | - | - | - | - | - | - |
| | Koitaleel Samoei University College | 530 | - | - | 530 | 530 | - | 530 | - | 530 | - | 530 | 100 |
| | Universities Fund | - | - | - | - | - | - | - | - | - | - | - | - |
| | MaasaiMara University | 116 | - | - | 116 | 15 | - | 15 | 15 | - | - | 15 | 13 |
| | Jomo Kenyatta University of Agriculture and Technology | 50 | - | - | 50 | 50 | - | 50 | 50 | - | - | 50 | 100 |
| | Tom Mboya University | 75 | - | - | 75 | 75 | - | 75 | 75 | - | - | 75 | 100 |
| | University of Eldoret | 741 | - | - | 741 | 200 | 48 | 248 | 110 | - | - | 110 | 15 |
| | Open University of Kenya | 235 | - | - | 235 | 235 | - | 235 | 235 | - | - | 235 | 100 |
| | Masinde Muliro University of Science and Technology | 465 | - | - | 465 | 15 | 236 | 251 | 251 | - | - | 251 | 54 |
| | Turkana University College | 710 | - | - | 710 | 65 | - | 65 | 53 | - | - | 53 | 7 |

| Parent Ministry | Name of the SAGA | Revised Budget FY 2024/2 5 (Kshs) | | | Budget Estimates (Kshs.) | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expenditure | Absorption Rate |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Acquisition of Non-0Financial Asssets | Acquisition of Financial Assets | Other Expenses | | Nonexchange transactions - | Exchange transactions | Total | Acquisition of Non-0Financial Asssets | Acquisition of Financial Assets | Other Expenses | | |
| | Multimedia University of Kenya | 55 | - | - | 55 | 55 | - | 55 | 55 | - | - | 55 | 100 |
| | Jaramogi Oginga Odinga University of Science and Tehnology | 205 | - | - | 205 | 205 | - | 205 | 49 | - | - | 49 | 24 |
| | University of Embu | 412 | - | - | 412 | 45 | 367 | 412 | - | 412 | - | 412 | 100 |
| | Higher Education Loans Board | - | - | - | - | - | - | - | - | - | - | - | - |
| | Kabarnet University College | 690 | - | - | 690 | 690 | - | 690 | 690 | - | - | 690 | 100 |
| | The Cooperative University of Kenya | 105 | - | - | 105 | - | - | - | 34 | - | - | 34 | 32 |
| | Nyandarua University College | - | - | - | - | - | - | - | - | - | - | - | - |
| | Taita Taveta University | 50 | - | - | 50 | 50 | - | 50 | 43 | - | - | 43 | 85 |
| | Kenyatta University | - | - | - | - | - | - | - | - | - | - | - | - |
| | Technical University of Kenya | 25 | - | - | 25 | 25 | - | 25 | 25 | - | - | 25 | 100 |
| | Kisii University | 76 | - | - | 76 | 76 | - | 76 | 76 | - | - | 76 | 100 |
| | Bomet University College | 542 | - | - | 542 | 40 | - | 40 | - | 74 | - | 74 | 14 |
| State Department of Irrigation | National Irrigation Authority | 5,206 | - | - | 5,206 | 4,909 | - | 4,909 | 4,909 | - | - | 4,909 | 94 |
| State Department for Cooperatives | New Kenya Co-operative Creameries | - | - | 2,500 | 2,500 | 2,500 | - | 2,500 | - | - | 2,500 | 2,500 | 100 |

| Parent Ministry | Name of the SAGA | Revised Budget FY 2024/2 5 (Kshs) | | | Budget Estimates (Kshs.) | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expenditure | Absorption Rate |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Acquisition of Non-0Financial Asssets | Acquisition of Financial Assets | Other Expenses | | Nonexchange transactions - | Exchange transactions | Total | Acquisition of Non-0Financial Asssets | Acquisition of Financial Assets | Other Expenses | | |
| | New Kenya Planters Cooperative Union | 606 | - | - | 606 | 324 | - | 324 | 324 | - | - | 324 | 53 |
| Statement Department for Public Health and Professional Standard | Construction of Tuition Blocks - KMTC | 490 | - | - | 490 | 490 | - | 490 | 490 | - | - | 490 | 100 |
| | Equipping of Laboratories & Classrooms - KMTC | 635 | - | - | 635 | 635 | - | 635 | 635 | - | - | 635 | 100 |
| | Construction of Examination Centre - KMPDC | 50 | - | - | 50 | 50 | - | 50 | 50 | - | - | 50 | 100 |
| | Snake Anti-venom Processing Plant Facility - KMPDC | 400 | - | - | 400 | 400 | - | 400 | 400 | - | - | 400 | 100 |
| State Department for Labour and Skills Development | National Employment Authority | 150 | - | - | 150 | 150 | - | 150 | - | - | 150 | 150 | 100 |
| State Department of Livestock | Kenta Tsetse and Trypanomiasis Eradication Council | 50 | - | - | 50 | - | 50 | 50 | - | - | 49 | 49 | 98 |
| STATE DEPT FOR BROADCASTING AND TELECOMMUNICATIONS | 1.KENYA INSTITUTE OF MASS COMMUNICATION | 34 | - | - | 34 | 34 | - | 34 | - | - | 34 | 34 | 100 |
| | 2.KENYA BROADCASTING COOPERATION | - | 140 | - | 140 | - | 140 | 140 | - | 140 | - | 140 | 100 |
| State Department For Roads | Engineers Board of Kenya (EBK) | 72 | - | - | 72 | 71 | - | 71 | 70 | - | - | 70 | 98 |

| Parent Ministry | Name of the SAGA | Revised Budget FY 2024/25 (Kshs) | | | Budget Estimates (Kshs.) | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expenditure | Absorption Rate |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Acquisition of Non-0Financial Asssets | Acquisition of Financial Assets | Other Expenses | | Nonexchange transactions - | Exchange transactions | Total | Acquisition of Non-0Financial Asssets | Acquisition of Financial Assets | Other Expenses | | |
| | Kenya National Highways Authority (KENHA) | 89,708 | - | - | 89,708 | 75,574 | - | 75,574 | 69,558 | - | - | 69,558 | 78 |
| | Kenya Urban Roads Authority (KURA) | 16,434 | - | - | 16,434 | 14,793 | - | 14,793 | 14,793 | - | - | 14,793 | 90 |
| | Kenya Engineers Technologist Registration Board(KETRB) | 17 | - | - | 17 | 17 | - | 17 | 1 | - | - | 1 | 9 |
| | Kenya Rural Roads Authority (KERRA) | 63,608 | - | - | 63,608 | 57,206 | - | 57,206 | 57,206 | - | - | 57,206 | 90 |
| State Department for Culture, the Arts and Heritage | NATIONAL MUSEUMS OF KENYA | - | - | 10 | 10 | - | - | - | - | - | - | - | - |
| | Kenya Cultural Centre | - | 40 | - | 40 | 40 | - | 40 | - | - | 1 | 1 | 3 |
| State Department for Devolution | Council of governors | 30 | - | - | 30 | 30 | - | 30 | 30 | - | - | 30 | 100 |
| Ministry of Defence | Kenya Meat Commission | 200 | - | - | 200 | 200 | - | 200 | 200 | - | - | 200 | 100 |
| State Department for Petroleum | 4. Energy and Petroleum Regulatory Authority (EPRA) | 1,545 | 2,163 | 1,266 | 4,974 | 5,213 | 52 | 5,265 | 1,388 | 1,768 | 336 | 3,492 | 70 |
| | 2. National Oil Corporation of Kenya | 308 | - | 412 | 721 | 295 | - | 295 | 120 | - | 496 | 616 | 86 |
| State Law | 1. Kenya School of Law | 50 | - | - | 50 | 50 | - | 50 | 49 | - | - | 49 | 98 |
| State Department for Youth Affairs and Arts | KENYA FILM COMMISSION (KFC) | 0 | - | - | 0 | - | - | - | 0 | - | - | 0 | 100 |

| Parent Ministry | Name of the SAGA | Revised Budget FY 2024/2 5 (Kshs) | | | Budget Estimates (Kshs.) | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expenditure | Absorption Rate |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Acquisition of Non-0Financial Asssets | Acquisition of Financial Assets | Other Expenses | | Nonexchange transactions - | Exchange transactions | Total | Acquisition of Non-0Financial Asssets | Acquisition of Financial Assets | Other Expenses | | |
| | KENYA FILM SCHOOL (KFS) | 0 | - | - | 0 | - | 0 | 0 | 0 | - | - | 0 | 88 |
| State Deparment For Public Service | 1.NATIONAL YOUTH SERVICE | 208 | - | - | 208 | 208 | - | 208 | 273 | - | - | 273 | 131 |
| | 2.Kenya School of Government | 1,284 | - | - | 1,284 | 1,284 | - | 1,284 | 1,284 | - | - | 1,284 | 100 |
| State Department For Tourism | 1) Tourism Regulatory Authority | - | - | - | - | 20,985 | - | 20,985 | - | 20,985 | - | 20,985 | 100 |
| | 2) BOMAS | 54 | - | - | 54 | 54 | - | 54 | 28 | - | - | 28 | 51 |
| State Department for Aviation and AeroSpace Development | Kenya Airports Authority | 13,536 | - | - | 13,536 | - | - | - | 4,033 | - | - | 4,033 | 30 |
| **Total** | | 387,512 | 7,279 | 39,159 | 433,950 | 347,477 | 30,558 | 378,035 | 329,873 | 9,056 | 31,167 | 370,096 | 85 |

***Source:*** *MDAs*

## Annex VII: Trade Payables for MDAs as of 30th June 2026

| Vote CODE | Ministry/ State Department/ Agency | Balance as at 30 June 2026 | | |
|---|---|---|---|---|
| | | Recurrent (Kshs.) | Development (Kshs.) | Total (Kshs.) |
| 1011 | Executive Office of the President - Nairobi Metropolitan Service (NMS) | 10,811,136,051 | 2,256,509,202 | 13,067,645,253 |
| 1011 | Executive Office of the President - HQ | 113,758,661 | 3,563,490 | 117,322,151 |
| 1012 | Office of the Deputy President | 1,924,455,127 | - | 1,924,455,127 |
| 1013 | Office of the Prime Cabinet Secretary | - | - | - |
| 1014 | State Department for Parliamentary Affairs | - | - | - |
| 1016 | State Department for Cabinet Affairs | 4,323,694 | - | 4,323,694 |
| 1017 | State House | - | - | - |
| 1018 | State Department for National Government Coordination | 1,119,617 | - | 1,119,617 |
| 1023 | State Department for Correctional Services | 5,380,312,154 | 621,170,223 | 6,001,482,377 |
| 1024 | State Department for Immigration and Citizen Services | 1,590,034,243 | 7,649,752,249 | 9,239,786,492 |
| 1025 | National Police Service | 11,265,409,715 | 2,067,185,992 | 13,332,595,706 |
| 1026 | State Department for Internal Security & National Administration | 3,340,926,968 | 13,528,255 | 3,354,455,223 |
| 1032 | State Department for Devolution | 609,865,846 | 2,116,981,677 | 2,726,847,523 |
| 1033 | State Department for Special Programmes | 17,859,481 | - | 17,859,481 |
| 1036 | State Department for the ASALs and Regional Development | 70,609,545 | 2,439,692,670 | 2,510,302,215 |
| 1041 | Ministry of Defence | - | - | - |
| 1053 | State Department for Foreign Affairs | 591,798,257 | - | 591,798,257 |
| 1054 | State Department for Diaspora Affairs | 62,169,395 | - | 62,169,395 |
| 1064 | State Department for Vocational and Technical Training | 7,311,640 | - | 7,311,640 |
| 1065 | State Department for Higher Education and Research | 57,583,839 | - | 57,583,839 |
| 1066 | State Department for Basic Education | 8,370,617 | 85,332,744 | 93,703,361 |
| 1067 | State Department for Science, Innovation and Research | - | - | - |
| 1071 | The National Treasury | 1,777,671,251 | 145,192,193 | 1,922,863,444 |
| 1072 | State Department for Economic Planning | 9,250,495 | - | 9,250,495 |
| 1073 | State Department for Public Investments and Assets Management | 127,977,602 | 147,562,278 | 275,539,880 |
| 1082 | State Department for Medical Services | 1,712,395,361 | 2,861,043,618 | 4,573,438,979 |
| 1083 | State Department for Public Health and Professional Standards | 133,392,573 | 182,850,709 | 316,243,282 |
| 1091 | State Department for Roads | 60,310,762 | 189,945,210 | 250,255,972 |
| 1092 | State Department for Transport | 6,129,149,693 | 3,825,150 | 6,132,974,843 |
| 1093 | State Department for Shipping and Maritime Affairs | 17,375,139 | - | 17,375,139 |
| 1094 | State Department for Housing & Urban Development | 129,418,448 | 1,235,509,833 | 1,364,928,281 |
| 1095 | State Department for Public Works | 56,636,036 | 1,464,721,624 | 1,521,357,660 |

| Vote CODE | Ministry/ State Department/ Agency | Balance as at 30 June 2026 | | |
|---|---|---|---|---|
| | | Recurrent (Kshs.) | Development (Kshs.) | Total (Kshs.) |
| 1097 | State Department for Aviation and Aerospace Development | 3,862,735 | - | 3,862,735 |
| 1104 | State Department for Irrigation | 14,207,320 | 172,298,716 | 186,506,036 |
| 1109 | State Department for Water & Sanitation | - | 286,835,825 | 286,835,825 |
| 1112 | State Department for Lands and Physical Planning | 177,338,303 | 444,410,609 | 621,748,912 |
| 1122 | State Department for Information Communication Technology & Digital Economy | 25,093,597 | 608,608,906 | 633,702,503 |
| 1123 | State Department for Broadcasting & Telecommunications | 907,634,331 | 26,186,110 | 933,820,441 |
| 1132 | State Department for Sports | 291,134,687 | 386,222,500 | 677,357,187 |
| 1134 | State Department for Culture, The Arts and Heritage | 79,361,075 | - | 79,361,075 |
| 1135 | State Department for Youth Affairs and Creative Economy | 19,048,861 | - | 19,048,861 |
| 1152 | State Department for Energy | - | - | - |
| 1162 | State Department for Livestock Development | 40,843,352 | 41,640,445 | 82,483,797 |
| 1166 | State Department for the Blue Economy and Fisheries | 286,418,093 | 155,517,047 | 441,935,140 |
| 1169 | State Department for Agriculture | 3,542,740,518 | 5,671,459,542 | 9,214,200,060 |
| 1173 | State Department for Cooperatives | 67,335,028 | 4,008,667 | 71,343,695 |
| 1174 | State Department for Trade | 175,108,556 | - | 175,108,556 |
| 1175 | State Department for Industry | 37,486,900 | - | 37,486,900 |
| 1176 | State Department for Micro, Small and Medium Enterprises Development | 5,993,456 | - | 5,993,456 |
| 1177 | State Department for Investment Promotion | 20,053,870 | 2,502,311 | 22,556,181 |
| 1184 | State Department for Labour and Skills Development | 104,149,026 | 64,517,454 | 168,666,479 |
| 1185 | State Department for Social Protection and Senior Citizens Affairs | 95,583,609 | - | 95,583,609 |
| 1186 | State Department for Children Welfare Services | 8,849,892 | 9,963,797 | 18,813,689 |
| 1192 | State Department for Mining | 184,671,874 | 28,118,959 | 212,790,833 |
| 1193 | State Department for Petroleum | 711,703 | 25,508,873 | 26,220,575 |
| 1202 | State Department for Tourism | 51,150,972 | 116,673,320 | 167,824,292 |
| 1203 | State Department for Wildlife | 199,203,698 | - | 199,203,698 |
| 1212 | State Department for Gender and Affirmative Action | 21,006,566 | 180,000 | 21,186,566 |
| 1213 | State Department for Public Service - NYS | 14,274,312,957 | - | 14,274,312,957 |
| 1213 | State Department for Public Service - HQ | 328,152,965 | 4,745,412 | 332,898,377 |
| 1221 | State Department for East African Community | 26,939,365 | - | 26,939,365 |
| 1252 | State Law Office and Department of Justice | 113,352,793 | 1,499,200 | 114,851,993 |
| 1253 | State Department for Justice Human Rights and Constitutional Affairs | 3,225,450 | - | 3,225,450 |
| 1261 | The Judiciary | 9,155,957 | 578,861,496 | 588,017,453 |

| Vote CODE | Ministry/ State Department/ Agency | Balance as at 30 June 2026 | | |
|---|---|---|---|---|
| | | Recurrent (Kshs.) | Development (Kshs.) | Total (Kshs.) |
| 1271 | Ethics and Anti-Corruption Commission (EACC) | - | - | - |
| 1281 | National Intelligence Service (NIS) | 1,287,819,154 | - | 1,287,819,154 |
| 1291 | Office of the Director of Public Prosecutions | 27,453,998 | - | 27,453,998 |
| 1311 | Office of the Registrar of Political Parties | 930,552 | - | 930,552 |
| 1321 | Witness Protection Agency | - | - | - |
| 1331 | State Department for Environment & Climate Change | 175,100,434 | 455,641,267 | 630,741,701 |
| 1332 | State Department for Forestry | 15,307,702 | - | 15,307,702 |
| 2011 | Kenya National Commission on Human Rights | 8,676,111 | - | 8,676,111 |
| 2021 | National Land Commission | 650,191,815 | 735,000,000 | 1,385,191,815 |
| 2031 | Independent Electoral and Boundaries Commission | 1,039,226,230 | - | 1,039,226,230 |
| 2041 | Parliamentary Service Commission | 59,326,730 | - | 59,326,730 |
| 2042 | National Assembly | 105,491,201 | - | 105,491,201 |
| 2043 | Parliamentary Joint Services | 625,629,612 | 1,455,591,823 | 2,081,221,434 |
| 2044 | Senate | - | - | - |
| 2051 | Judicial Service Commission | 15,101,088 | - | 15,101,088 |
| 2061 | Commission of Revenue Allocation | 3,565,640 | - | 3,565,640 |
| 2071 | Public Service Commission | - | - | - |
| 2081 | Salaries and Remuneration Commission | 4,562,395 | - | 4,562,395 |
| 2091 | Teachers Service Commission | 3,945,232,933 | - | 3,945,232,933 |
| 2101 | National Police Service Commission | - | - | - |
| 2111 | Auditor General | 28,037,419 | - | 28,037,419 |
| 2121 | Controller of Budget | 11,245,094 | - | 11,245,094 |
| 2131 | Commission of Administrative Justice | 7,191,833 | - | 7,191,833 |
| 2141 | National Gender and Equality Commission | - | - | - |
| 2151 | Independent Policing Oversight Authority | - | - | - |
| GRAND TOTAL | | 75,134,839,654 | 34,760,359,395 | 109,895,199,048 |

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

## Annex VIII: Trade Payables for State Corporations/ State Owned Enterprises/ SAGAs

| Trade payables as of 30 June 2026 | | | |
|---|---|---|---|
| State Owned Enterprses/ SAGAs | Principal Amount (Kshs.) | Penalties Interest (Kshs.) | Total (Kshs.) |
| **Ministry of Agriculture and Livestock Development** | | | |
| Agriculture and Food Authority | 156,437,151 | - | 156,437,151 |
| Kenya Agricultural and Livestock Research Organisation | 401,764,090 | - | 401,764,090 |
| Kenya Dairy Board | 5,111,203 | - | 5,111,203 |
| Kenya Leather Development Council | 107,291,581 | - | 107,291,581 |
| Pest Control Products Board | 9,910,439 | - | 9,910,439 |
| Tea Board of Kenya | 28,310,363 | - | 28,310,363 |
| Kenya Sugar Board | 2,812,267 | - | 2,812,267 |
| Kenya Sugar Research and Training Institute | 39,742,429 | - | 39,742,429 |
| **Sub-Total** | **751,379,523** | **-** | **751,379,523** |
| **Ministry of Defense** | | | |
| Kenya Space Agency | - | - | 0 |
| Kenya Shipyards Limited | 1,953,198,933 | - | 1,953,198,933 |
| National Defence University-Kenya | 4,771,511 | - | 4,771,511 |
| **Sub-Total** | **1,957,970,444** | **-** | **1,957,970,444** |
| **Ministry of East African Community (EAC), the ASALS and Regional Development** | | | |
| Ewaso Ng'iro South Development Authority | 298,322,952 | - | 298,322,952 |
| Kerio Valley Development Authority | 126,517,076 | - | 126,517,076 |
| Lake Basin Development Authority | 5,024,395,792 | - | 5,024,395,792 |
| National Drought Management Authority | 6,386,925 | - | 6,386,925 |
| Tana and Athi Rivers Development Authority | 278,678,181 | - | 278,678,181 |
| **Sub-Total** | **5,734,300,925** | **-** | **5,734,300,925** |
| **Ministry of Education** | | | |
| Allupe University | - | - | - |
| Chuka University | - | - | - |
| Co-operative University of Kenya | 68,738,615 | - | 68,738,615 |
| Egerton University | 8,384,614,352 | - | 8,384,614,352 |
| Garissa University | 160,551,363 | - | 160,551,363 |
| Jaramogi Oginga Odinga University of Science & Technology | 803,876,940 | - | 803,876,940 |
| Jomo Kenyatta University of Agriculture and Technology | 10,972,350,016 | - | 10,972,350,016 |
| Kaimosi Friends University | 1,564,004 | - | 1,564,004 |
| Karatina University | 55,961,632 | - | 55,961,632 |
| Kenya Institute of Special Education | 20,601,336 | - | 20,601,336 |
| Kenya National Examinations Council | 5,996,662,379 | - | 5,996,662,379 |

| Trade payables as of 30 June 2026 | | | |
|---|---|---|---|
| State Owned Enterprses/ SAGAs | Principal Amount (Kshs.) | Penalties Interest (Kshs.) | Total (Kshs.) |
| Kenya Universities and Colleges Central Placement Service | 12,473,343 | - | 12,473,343 |
| Kenyatta University | 13,934,119,318 | - | 13,934,119,318 |
| Kibabii University | 504,852,548 | - | 504,852,548 |
| Kirinyaga University | 13,552,998 | - | 13,552,998 |
| Kisii University | 860,058,603 | - | 860,058,603 |
| Koitaleel Samoei University College | 47,307,144 | - | 47,307,144 |
| Laikipia University | 360,900,677 | - | 360,900,677 |
| Maasai Mara University | 1,093,562,928 | - | 1,093,562,928 |
| Machakos University | - | - | - |
| Meru University of Science & Technology | 113,722,907 | - | 113,722,907 |
| Moi University | 10,111,163,145 | - | 10,111,163,145 |
| Multimedia University of Kenya | 2,141,583,895 | 391,001,082 | 2,532,584,977 |
| Muranga University of Technology | 715,839,074 | - | 715,839,074 |
| Taita Taveta University | 292,943,922 | - | 292,943,922 |
| Technical and Vocational Education and Training Authority | - | - | - |
| Tom Mboya University | 960,617,000 | - | 960,617,000 |
| TVET Curriculum Development, Assessment and Certification Council | 27,077,896 | - | 27,077,896 |
| University of Eldoret | 229,878,107 | - | 229,878,107 |
| University of Kabianga | 576,567,609 | - | 576,567,609 |
| University of Nairobi | 16,434,381,533 | - | 16,434,381,533 |
| Kenya National Qualifications Authority | - | - | - |
| Eldoret National Polytechnic | 182,715,527 | - | 182,715,527 |
| Kisumu National Polytechnic | 38,395,623 | - | 38,395,623 |
| Kabete National Polytechnic | 25,240,764 | - | 25,240,764 |
| Kenya Education Management Institute | 2,151,561 | - | 2,151,561 |
| **Sub-Total** | **75,144,026,761** | **391,001,082** | **75,535,027,843** |
| **Ministry of Energy and Petroleum** | | | |
| Energy & Petroleum Regulatory Authority | - | - | - |
| Rural Electrification and Renewable Energy Corporation | 21,223,128,730 | - | 21,223,128,730 |
| Nuclear Power and Energy Agency | 141,000,000 | - | 141,000,000 |
| **Sub-Total** | **21,364,128,730** | **-** | **21,364,128,730** |
| **Ministry of Environment, Climate Change and Forestry** | | | |
| Kenya Forest Service | 817,291,967.50 | - | 817,291,967.50 |
| Kenya Forestry Research Institute | 182,221,845 | - | 182,221,845 |
| **Sub-Total** | **999,513,812** | **-** | **999,513,812** |
| **Ministry of Health** | | | |
| Kenya Medical Research Institute | 597,000,000 | 1,450,000,000 | 2,047,000,000 |

| Trade payables as of 30 June 2026 | | | |
|---|---|---|---|
| State Owned Enterprses/ SAGAs | Principal Amount (Kshs.) | Penalties Interest (Kshs.) | Total (Kshs.) |
| Kenya Medical Supplies Authority | 4,385,927,685 | - | 4,385,927,685 |
| Kenya Medical Training College | 1,317,721,247 | - | 1,317,721,247 |
| Kenyatta National Hospital | 6,559,385,650 | - | 6,559,385,650 |
| Moi Teaching and Referral Hospital | 2,138,210,227 | - | 2,138,210,227 |
| National Syndemic Diseases Control Council | - | - | - |
| Kenya Health Professions Oversight Authority (KHPOA) | - | - | - |
| Social Health Authority (SHA) | 7,160,293,897 | - | 7,160,293,897 |
| Kenya National Public Health Institute | 926,715 | - | 926,715 |
| **Sub-Total** | **22,159,465,421** | **1,450,000,000** | **23,609,465,421** |
| **Ministry of Trade, Investments and Industry** | | | |
| Anti-Counterfeit Authority | - | - | - |
| Export Processing Zones Authority | 70,659,224 | 9,916,931 | 80,576,155 |
| Kenya Industrial Property Institute | 116,000 | - | 116,000 |
| Kenya Industrial Research and Development Institute | 560,093,631 | - | 560,093,631 |
| **Sub-Total** | **630,868,855** | **9,916,931** | **640,785,786** |
| **Ministry of Information, Communications and the Digital Economy** | | | |
| Information & Communication Technology Authority | - | - | - |
| Media Council of Kenya | - | - | - |
| Sub-Total | - | - | - |
| **Ministry of Interior and National Administration** | | | |
| National Authority for Campaign Against Alcohol & Drug Abuse | 40,129,148 | - | 40,129,148 |
| NGOs Co-ordination Board | 2,322,130 | - | 2,322,130 |
| **Sub-Total** | 42,451,278 | - | 42,451,278 |
| **Ministry of Mining, Blue Economy and Maritime Affairs** | | | |
| Kenya Marine and Fisheries Research Institute | 145,656,800 | - | 145,656,800 |
| **Sub-Total** | 145,656,800 | - | 145,656,800 |
| **Ministry of Public Service, Human Capital Development and Special Programmes** | | | |
| Kenya School of Government | 1,350,913,827 | - | 1,350,913,827 |
| Human Resource Management Professional Examination Board | 53,322,502 | - | 53,322,502 |
| **Sub-Total** | **1,404,236,329** | - | **1,404,236,329** |
| **Ministry of Youth Affairs, Creative Economy and Sports** | | | |
| Anti-Doping Agency of Kenya | 46,239,318 | - | 46,239,318 |
| Sports Kenya | 593,493,033 | - | 593,493,033 |
| **Sub-Total** | **639,732,351** | - | **639,732,351** |
| **Ministry of Tourism and Wildlife** | | | |
| Kenya Tourism Board | 468,467,521 | - | 468,467,521 |
| Kenya Utalii College | 285,937,784 | - | 285,937,784 |

| Trade payables as of 30 June 2026 | | | |
|---|---|---|---|
| State Owned Enterprses/ SAGAs | Principal Amount (Kshs.) | Penalties Interest (Kshs.) | Total (Kshs.) |
| Tourism Fund | 216,485,997 | - | 216,485,997 |
| Tourism Regulatory Authority | 22,931,279 | - | 22,931,279 |
| **Sub-Total** | **993,822,581** | **-** | **993,822,581** |
| **Ministry of Roads and Transport** | | | |
| Kenya National Highways Authority | 63,557,719,551 | 5,340,347,682 | 68,898,067,233 |
| Kenya Roads Board | - | - | - |
| Kenya Rural Roads Authority | 26,186,083,521 | - | 26,186,083,521 |
| Kenya Urban Roads Authority | 4,058,201,213 | 587,398,455 | 4,645,599,668 |
| National Transport and Safety Authority | - | - | - |
| Nairobi Metropolitan Area Transport Authority | 1,325,245,119 | 1,783,681,132 | 3,108,926,251 |
| **Sub-Total** | **95,127,249,403** | **7,711,427,269** | **102,838,676,672** |
| **Ministry of Water, Sanitation and Irrigation** | | | |
| Athi Water Works Development Agency | 13,894,474,006 | - | 13,894,474,006 |
| Kenya Water Institute | 1,039,965,773 | 10,010 | 1,039,965,773 |
| Lake Victoria North Water Works Development Agency | 142,171,713 | - | 142,171,713 |
| National Irrigation Authority | 352,550,211 | - | 352,550,211 |
| Tana Water Works Development Agency | 961,305,174 | - | 961,305,174 |
| Tanathi Water Works Development Agency | 5,574,597,550 | - | 5,574,597,550 |
| Water Resources Authority | 1,616,969,649 | 71,349,407 | 1,688,319,056 |
| North Rift Valley Water Works Development Agency | 126,098,676 | - | 126,098,676 |
| Regional Center on Ground Water Resources Education Training and Research | 29,795,033 | - | 29,795,033 |
| **Sub-Total** | **23,737,927,784** | **71,349,407** | **23,809,277,191** |
| **Office of the Attorney General** | | | |
| Council for Legal Education | 2,301,820 | - | 2,301,820 |
| Kenya School of Law | 237,175,900 | - | 237,175,900 |
| Nairobi Centre for International Arbitration | - | - | - |
| **Sub-Total** | **239,477,720** | **-** | **239,477,720** |
| **The National Treasury** | | | |
| Agricultural Development Corporation | 1,602,897,787 | - | 1,602,897,787 |
| Bomas of Kenya | 322,146,565 | - | 322,146,565 |
| Capital Markets Authority | 98,084,062 | - | 98,084,062 |
| Commodities Fund | 4,393,582 | - | 4,393,582 |
| Competition Authority of Kenya | - | - | - |
| Insurance Regulatory Authority | - | - | - |
| Kenya Deposit Insurance Corporation | - | - | - |

| Trade payables as of 30 June 2026 | | | |
|---|---|---|---|
| State Owned Enterprses/ SAGAs | Principal Amount (Kshs.) | Penalties Interest (Kshs.) | Total (Kshs.) |
| Kenya Electricity Transmission Company | 23,426,958,443 | 680,053,974 | 24,107,012,416 |
| Kenya Revenue Authority | 4,665,588,785 | - | 4,665,588,785 |
| Kenya Seed Company | 636,961,476 | - | 636,961,476 |
| Local Authorities Provident Fund | - | - | - |
| Privatization Commission | - | - | - |
| Agro Chemical & Food Company | 3,492,883,653 | - | 3,492,883,653 |
| Jomo Kenyatta Foundation | 886,458,483 | - | 886,458,483 |
| Kenya Broadcasting Corporation | 6,524,484,137 | - | 6,524,484,137 |
| Kenya Electricity Generating Company | - | - | - |
| Kenya Literature Bureau | 866,719,118 | - | 866,719,118 |
| Kenya Meat Commission | 442,693,850 | - | 442,693,850 |
| Kenya Ports Authority | - | - | - |
| Kenya Power and Lighting Company | 23,497,897,653 | - | 23,497,897,653 |
| Kenya Railways Corporation | 13,875,141,335 | - | 13,875,141,335 |
| National Cereals and Produce Board | 272,786,607 | - | 272,786,607 |
| National Oil Corporation of Kenya | 5,426,683,113 | 1,030,331,668 | 6,457,014,781 |
| Numerical Machining Complex | 53,958,073 | - | 53,958,073 |
| Nyayo Tea Zones Development Corporation | 496,516,015 | - | 496,516,015 |
| Postal Corporation of Kenya | 7,879,627,384 | - | 7,879,627,384 |
| Golf Hotel | 45,762,823 | - | 45,762,823 |
| Registration of Certified Public Secretaries Board | - | - | - |
| Policy Holders Compensation Fund | 1,635,276 | - | 1,635,276 |
| Pyrethrum Processing Company of Kenya Ltd | 2,744,708,688 | 884,907,912 | 3,629,616,600 |
| Kenya Development Corporation | 1,086,851,410 | - | 1,086,851,410 |
| Kenya Institute of Supplies Examination Board | 32,139,350 | - | 32,139,350 |
| Kenya BioVax Institute Limited | 112,446,219 | - | 112,446,219 |
| Kenya National Entreprenuers Savings Trusts | - | - | - |
| **Sub-Total** | **98,496,423,889** | **2,595,293,554** | **101,091,717,443** |
| **Ministry of Co-operatives and Micro, Small & Medium Enterprises (MSME) Development** | | | |
| Micro and Small Enterprise Authority | 3,771,059,753 | - | 3,771,059,753 |
| **Sub-Total** | **3,771,059,753** | **-** | **3,771,059,753** |
| **Ministry of Gender, Culture and Children Services** | | | |
| National Museums of Kenya | 7,113,955 | - | 7,113,955 |
| Women Enterprise Fund | 55,851,355 | - | 55,851,355 |
| **Sub-Total** | **62,965,310** | **-** | **62,965,310** |
| Grant Total | 353,402,657,668 | 12,228,998,253 | 365,631,655,911 |

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

## Annex IX: MDAs Development Expenditure by Sector

| DEVELOPMENT | | | | | | |
|---|---|---|---|---|---|---|
| Sector | Revised 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 | 72,016,891,244 | 65,639,691,244 | 64,572,574,888 | 68,039,314,887 | 98 | 94 |
| Energy, Infrastructure and ICT | 453,713,985,813 | 148,867,104,417 | 139,302,196,854 | 418,113,604,505 | 94 | 92 |
| General Economics and Commercial Affairs (GECA) | 32,649,625,733 | 26,817,625,733 | 25,793,302,035 | 27,775,943,717 | 96 | 85 |
| Health | 37,905,696,640 | 24,562,091,423 | 23,248,015,582 | 32,130,789,228 | 95 | 85 |
| Education | 31,017,522,565 | 25,109,045,358 | 21,353,726,404 | 26,748,384,698 | 85 | 86 |
| Governance, Justice, Law and Order (GJLOS) | 26,690,353,511 | 13,711,291,984 | 13,137,329,739 | 25,168,886,741 | 96 | 94 |
| Public Administration and International Relations | 123,577,534,630 | 116,449,113,823 | 109,685,291,514 | 111,274,134,069 | 94 | 90 |
| National Security | 4,634,000,000 | 1,000,000,000 | 1,000,000,000 | 4,584,200,000 | 100 | 99 |
| Social Protection, Culture and Recreation | 32,926,204,484 | 9,195,204,484 | 8,179,637,690 | 28,804,287,161 | 89 | 87 |
| Environment Protection, Water and Natural Resources | 74,734,142,965 | 56,105,665,965 | 50,896,337,248 | 66,826,154,362 | 91 | 89 |
| **Total** | **889,865,957,585** | **487,456,834,431** | **457,168,411,953** | **809,465,699,369** | **94** | **91** |

***Source:*** *National Budget Documents FY 2025/26 and MDAs*

## Annex X: MDAs Recurrent Expenditure by Sector

| RECURRENT | | | | | | |
|---|---|---|---|---|---|---|
| Sector | Revised 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 | 45,392,554,282 | 21,774,966,529 | 21,707,598,157 | 35,943,055,092 | 100 | 79 |
| Energy, Infrastructure and ICT | 154,459,184,418 | 16,903,115,218 | 16,644,896,862 | 128,737,753,667 | 98 | 83 |
| General Economics and Commercial Affairs (GECA) | 42,292,833,586 | 24,818,572,294 | 24,485,032,703 | 34,609,672,361 | 99 | 82 |
| Health | 127,013,658,303 | 90,383,678,303 | 89,408,328,346 | 125,064,536,688 | 99 | 98 |
| Education | 726,479,383,648 | 646,240,127,101 | 645,330,638,266 | 718,693,233,472 | 100 | 99 |
| Governance, Justice, Law and Order (GJLOS) | 301,515,124,593 | 295,168,145,920 | 291,910,782,359 | 297,083,365,064 | 99 | 99 |
| Public Administration and International Relations | 253,922,727,310 | 233,185,007,240 | 228,752,865,678 | 235,287,588,321 | 98 | 93 |
| National Security | 286,766,712,378 | 278,939,412,378 | 278,799,426,471 | 285,149,014,864 | 100 | 99 |
| Social Protection, Culture and Recreation | 63,424,713,065 | 59,068,813,065 | 58,898,009,304 | 62,770,337,341 | 100 | 99 |
| Environment Protection, Water and Natural Resources | 40,615,749,134 | 17,839,375,619 | 17,556,149,551 | 38,211,000,750 | 98 | 94 |
| **Total** | **2,041,882,640,717** | **1,684,321,213,667** | **1,673,493,727,698** | **1,961,549,557,621** | **99** | **96** |

***Source:*** *National Budget Documents FY 2025/26 and MDAs*

## Annex XI: MDAs Expenditure by Sector

| MINISTERIAL BUDGET PERFORMANCE BY SECTOR | | | | | | |
|---|---|---|---|---|---|---|
| Sector | Revised 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 | 117,409,445,526 | 87,414,657,773 | 86,280,173,045 | 103,982,369,979 | 99 | 89 |
| Energy, Infrastructure and ICT | 608,173,170,231 | 165,770,219,635 | 155,947,093,716 | 546,851,358,171 | 94 | 90 |
| General Economics and Commercial Affairs (GECA) | 74,942,459,319 | 51,636,198,027 | 50,278,334,737 | 62,385,616,079 | 97 | 83 |
| Health | 164,919,354,943 | 114,945,769,726 | 112,656,343,928 | 157,195,325,916 | 98 | 95 |
| Education | 757,496,906,213 | 671,349,172,459 | 666,684,364,670 | 745,441,618,170 | 99 | 98 |
| Governance, Justice, Law and Order (GJLOS) | 328,205,478,104 | 308,879,437,904 | 305,048,112,098 | 322,252,251,805 | 99 | 98 |
| Public Administration and International Relations (PAIR) | 377,500,261,940 | 349,634,121,063 | 338,438,157,192 | 346,561,722,391 | 97 | 92 |
| National Security | 291,400,712,378 | 279,939,412,378 | 279,799,426,471 | 289,733,214,864 | 100 | 99 |
| Social Protection, Culture and Recreation | 96,350,917,549 | 68,264,017,549 | 67,077,646,994 | 91,574,624,503 | 98 | 95 |
| Environment Protection, Water and Natural Resources | 115,349,892,099 | 73,945,041,584 | 68,452,486,800 | 105,037,155,112 | 93 | 91 |
| **MDAs Total** | **2,931,748,598,302** | **2,171,778,048,098** | **2,130,662,139,651** | **2,771,015,256,990** | **98** | **95** |

***Source:*** *National Budget Documents FY 2025/26 and MDAs*

# Contact Us


**Head Office,** Bima House
12th Floor, Harambee Avenue
Nairobi, Kenya

P.O. Box 35616 - 00100
Nairobi, Kenya

**Tel:** +254 202 211 068
+254 709 910 000, +254 716 274 922
+254 (0)20 318 939, 2211056

**Email:** cob@cob.go.ke
info@cob.go.ke

**Website:** www.cob.go.ke

CoB_Kenya


**Report Corruption**

corruption-reporting@cob.go.ke

Toll free number: 0800720141