REPUBLIC OF KENYA

Office of the Controller of Budget

Budget Oversight for Transparency

NATIONAL GOVERNMENT BUDGET IMPLEMENTATION REVIEW REPORT FY 2025/2026

AUGUST, 2026





Office of the Controller of Budget

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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

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LIST OF ABBREVIATIONS AND ACRONYMS

AfDB	African Development Bank Group
A-I-A	Appropriations-in-Aid
ARUD	Agriculture, Rural and Urban Development
ASALs	Arid and Semi-Arid Lands
BETA	Bottom-Up Economic (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.

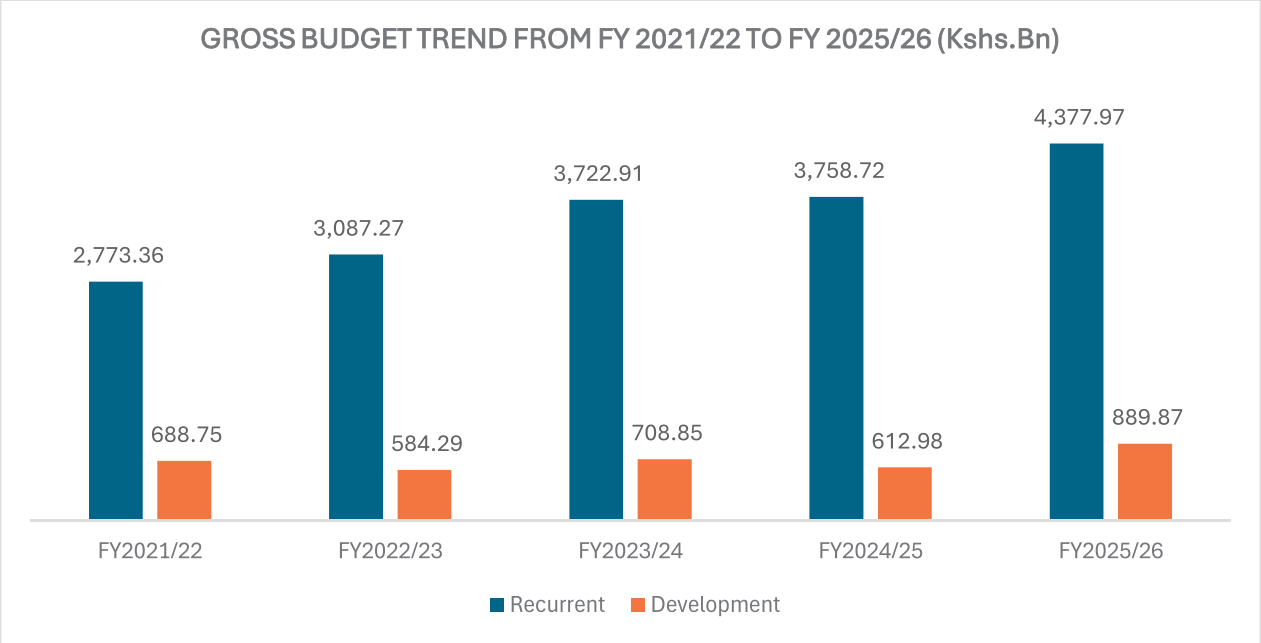
On public debt management, the National Treasury should strengthen and operationalise the debt-reduction strategies by accelerating fiscal consolidation through the progressive reduction of the fiscal deficit, ensuring that annual borrowing requirements are consistent with the targeted debt trajectory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

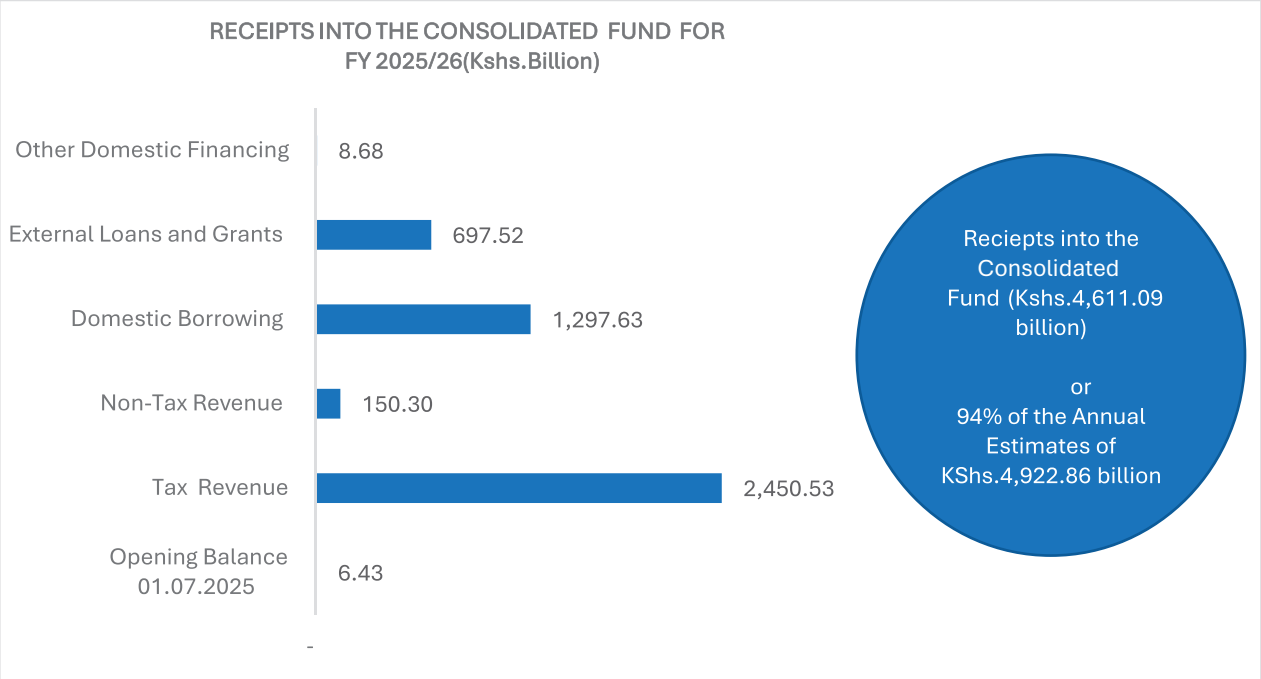
To address the challenges identified during the Monitoring and Evaluation exercise, the National Government should also ensure adequate budget for ongoing contractual obligations, commence projects only when they have approved budgets, strengthen reporting mechanisms on Development Partner projects with 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

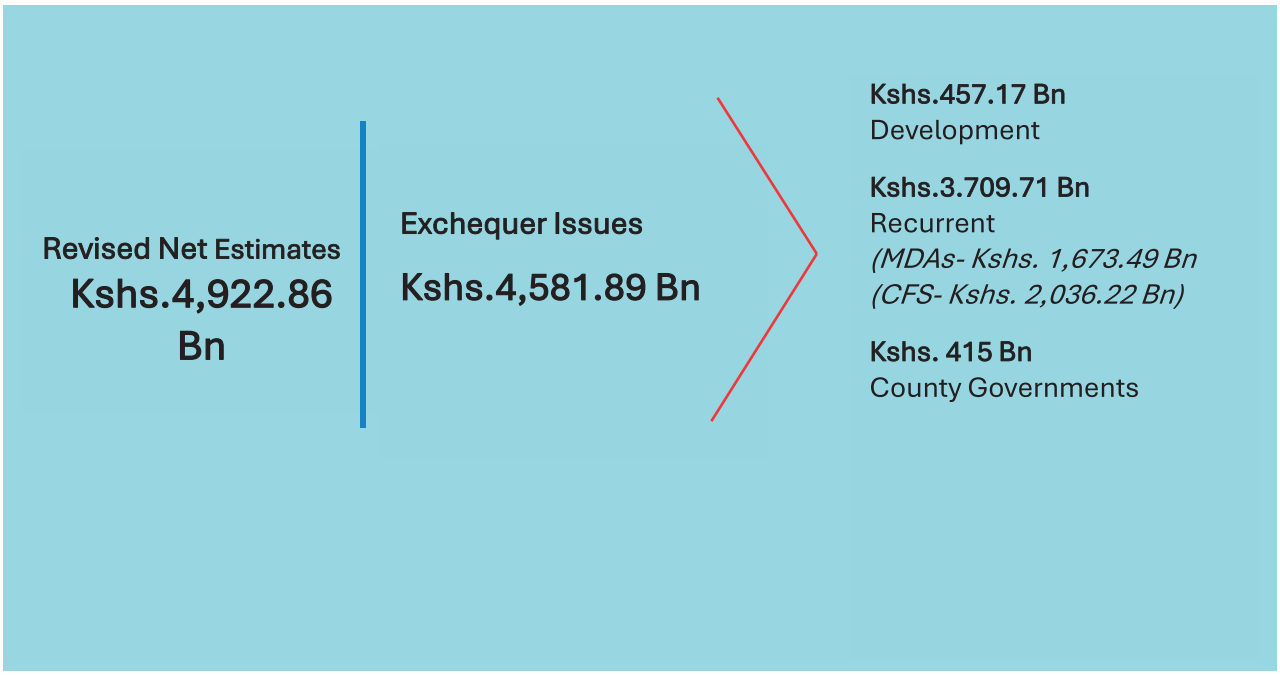


Source: *National Treasury Budget Books*



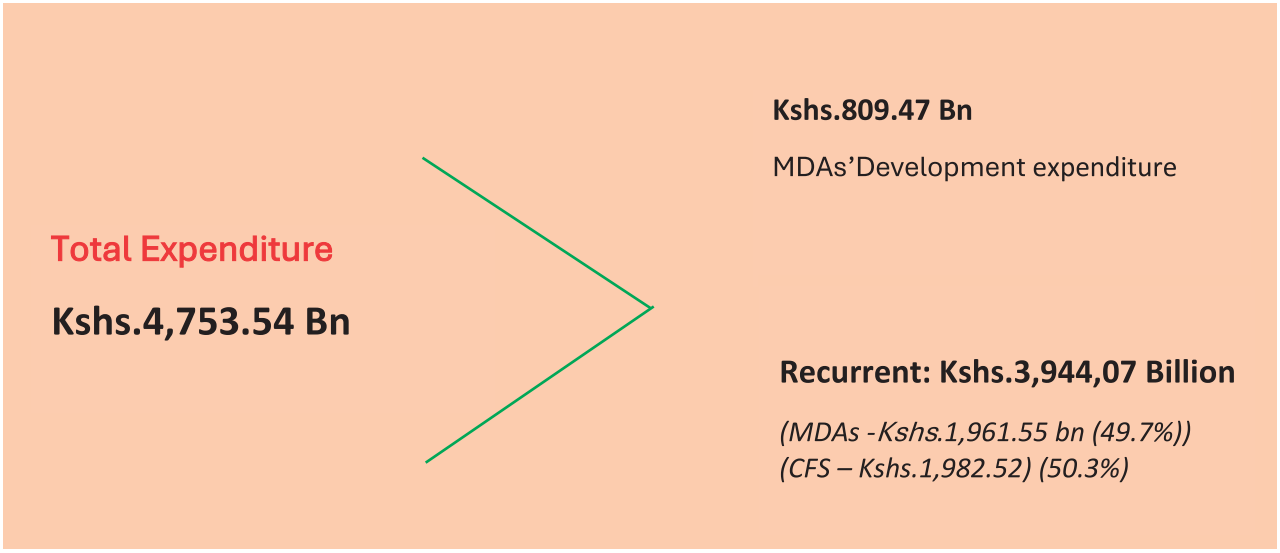
Source: *National Treasury*

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



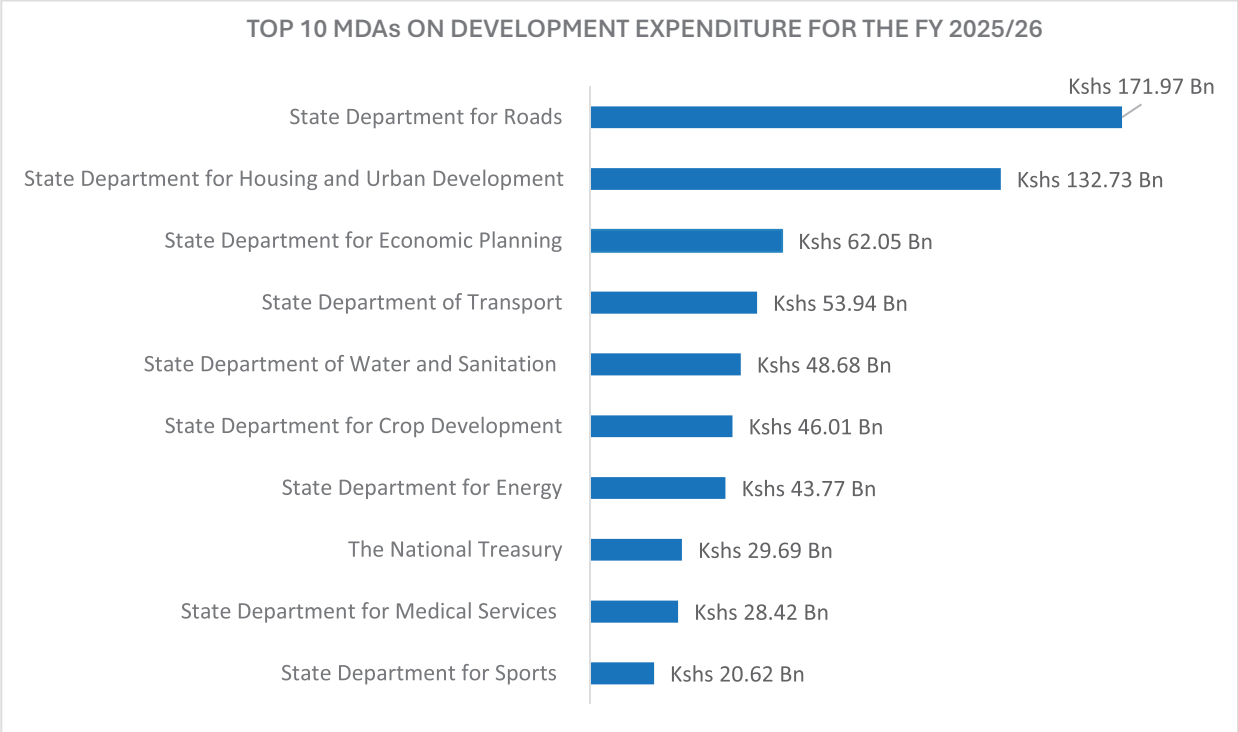
Source: *National Treasury*

NATIONAL GOVERNMENT GROSS EXPENDITURE FOR FY 2025/26

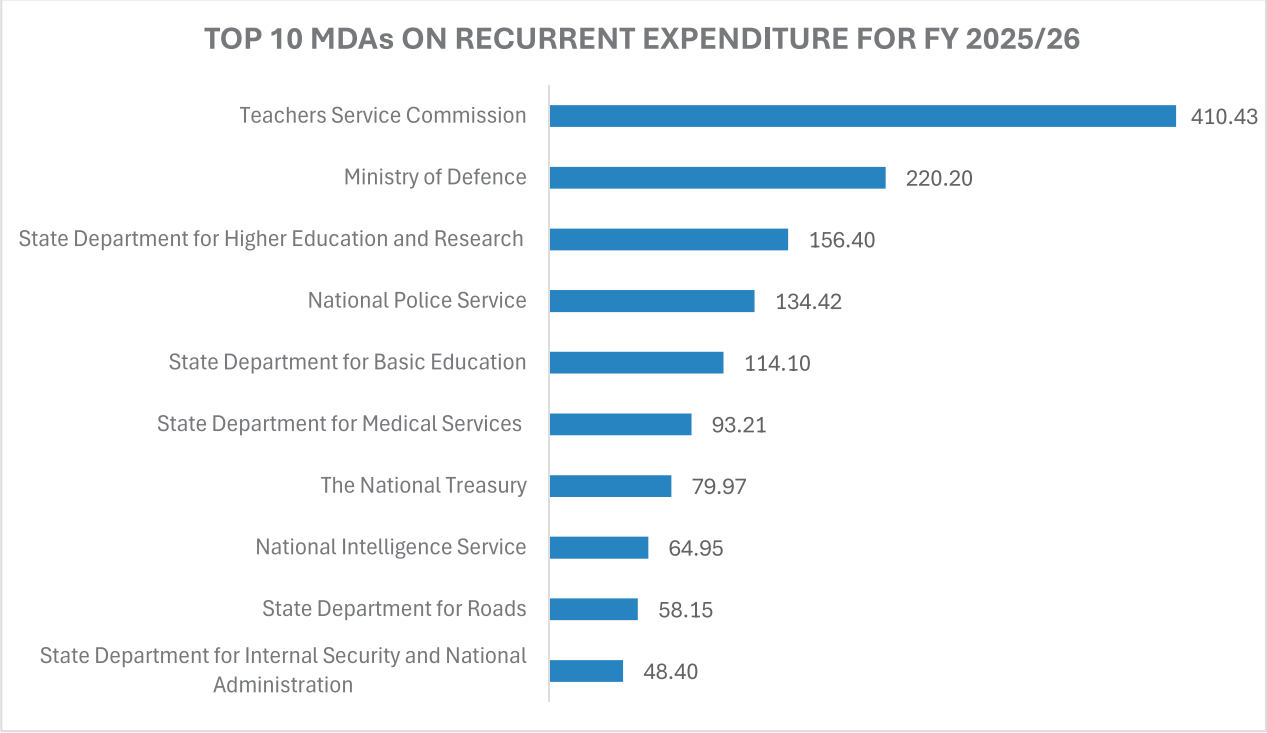


Source: *Ministries, Departments and Agencies*

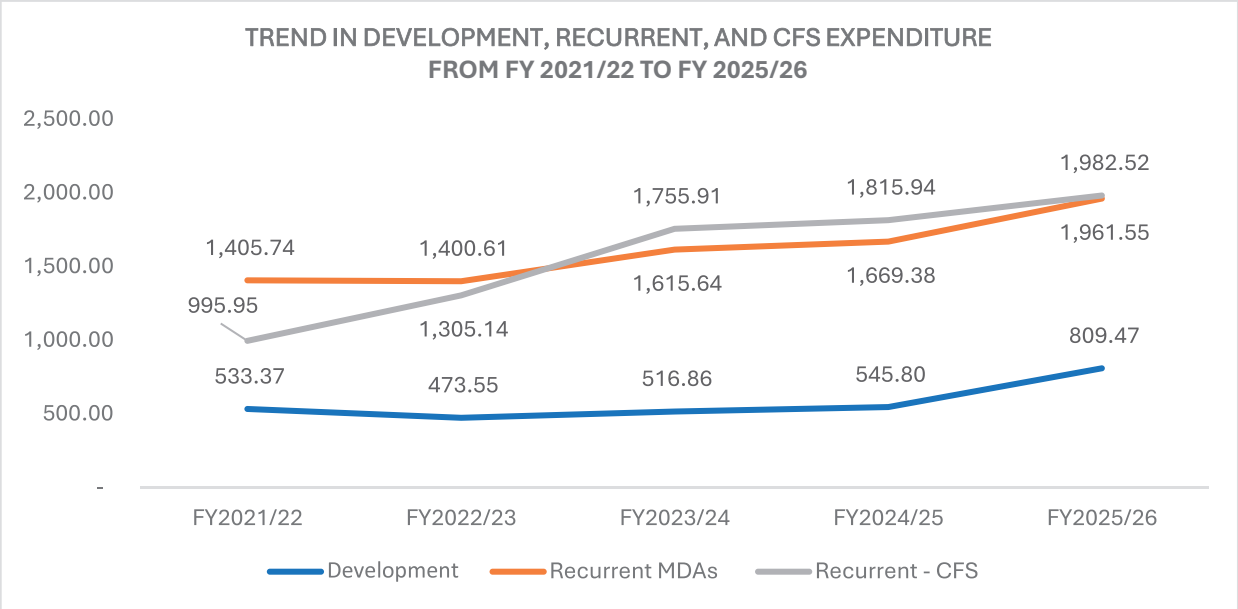
Expenditure exceeds the amount issued by the Exchequer from the Consolidated Fund, due to Appropriations-in-Aid by MDAs (Recurrent - Kshs.256.02 billion and Developement - Kshs.303.28 billion, as reported by MDAs)



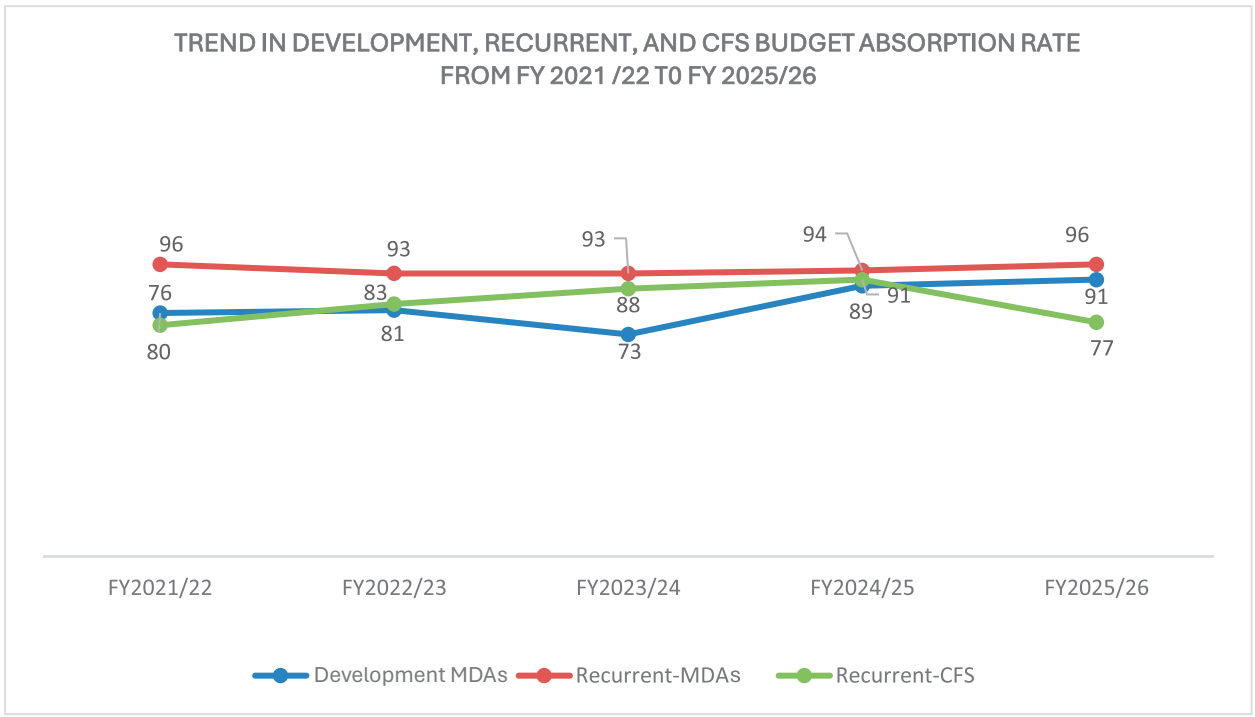
Source: *Ministries, Departments and Agencies*



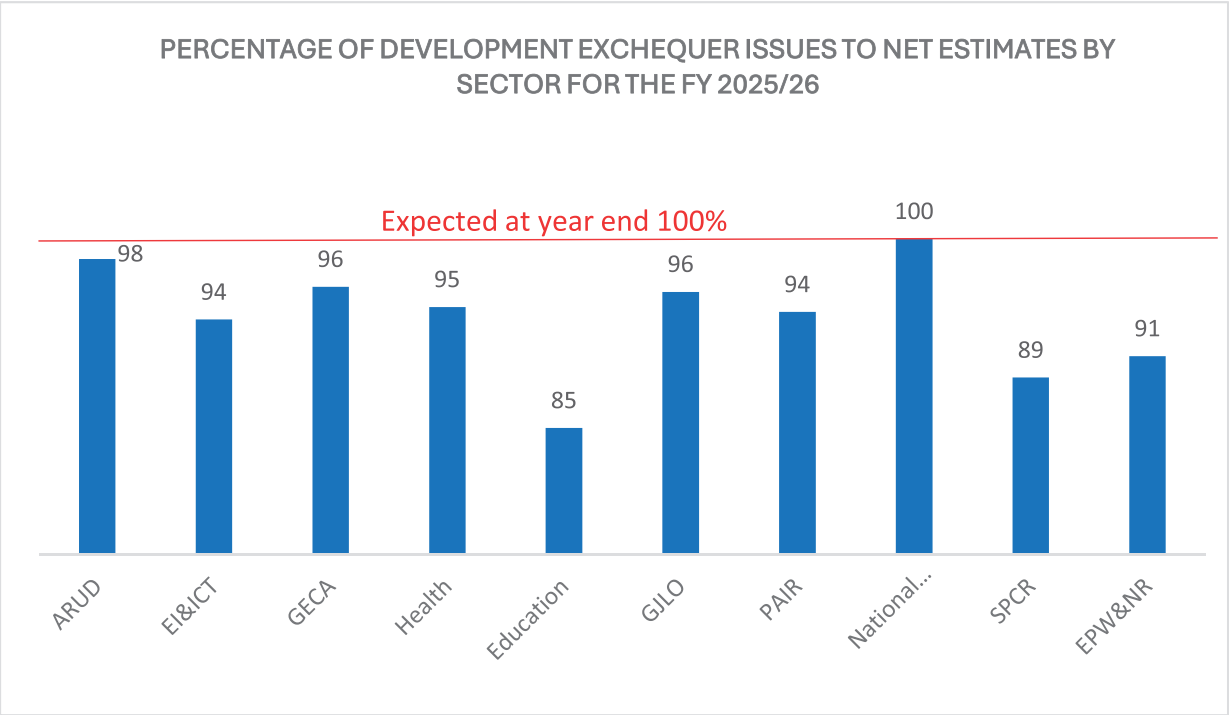
Source: *Ministries, Departments and Agencies*



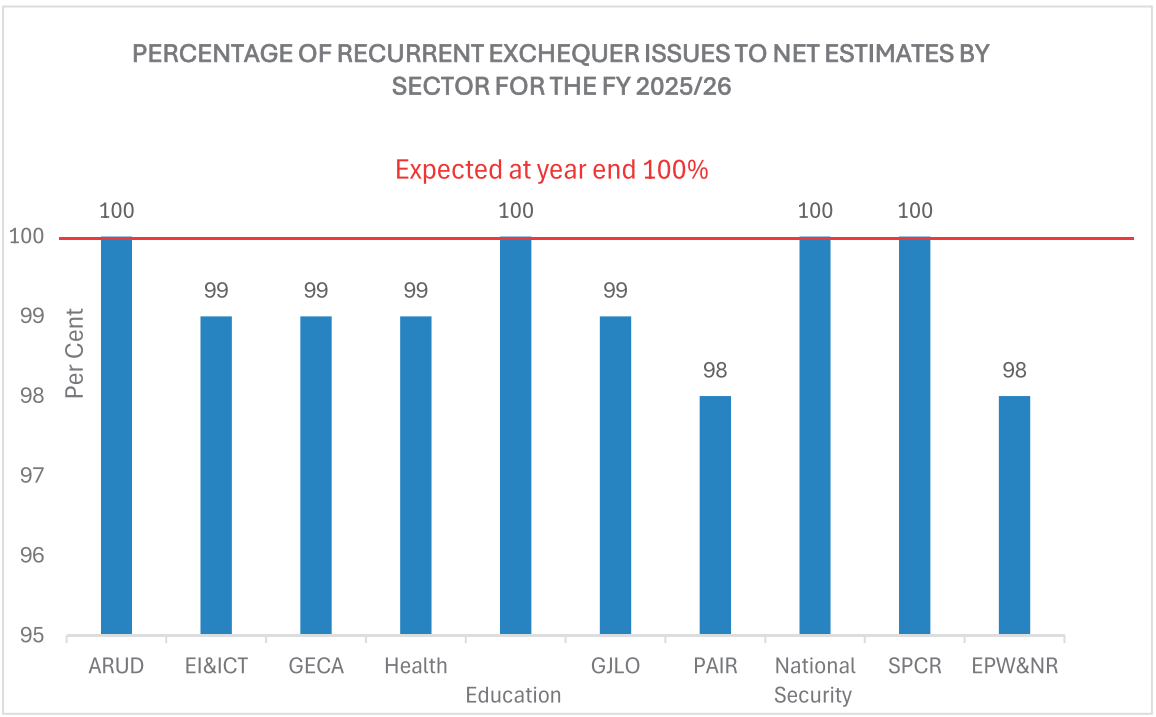
***Source**: Ministries, Departments and Agencies*



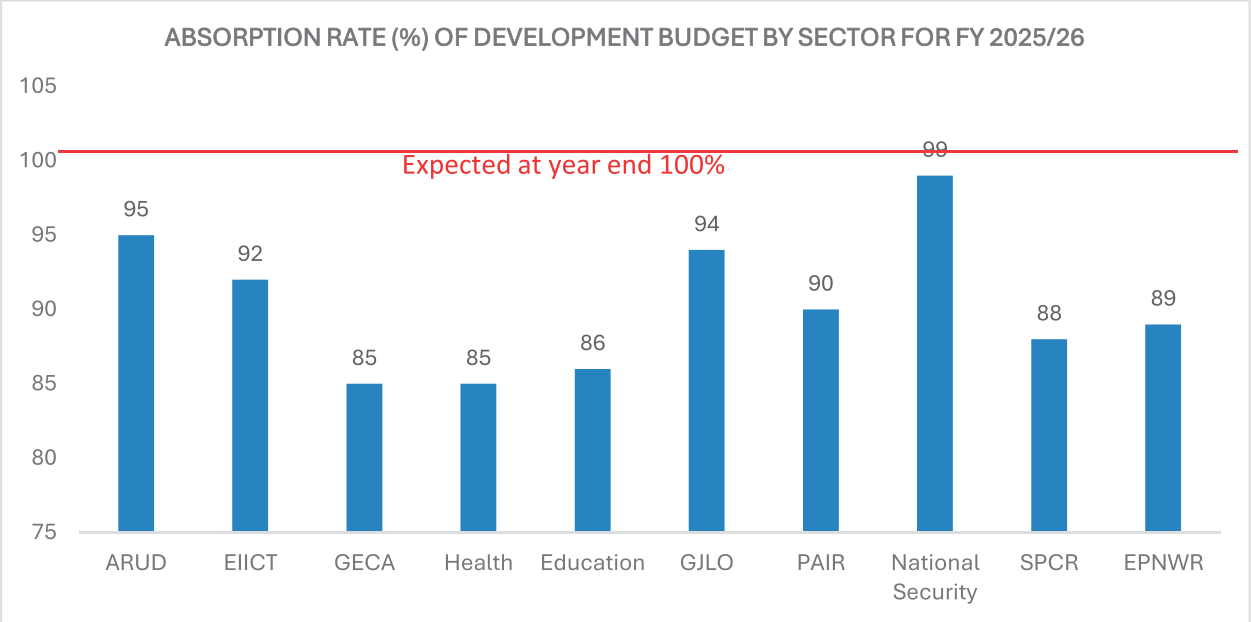
***Source**: Ministries, Departments and Agencies*



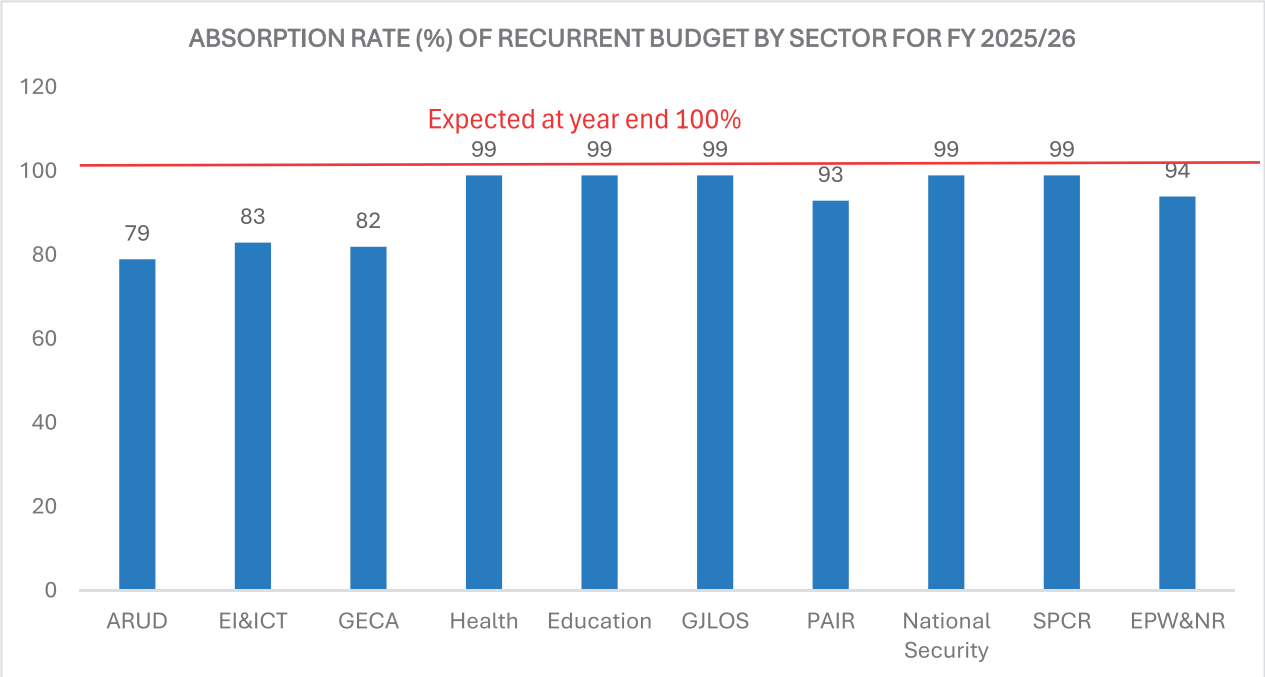
Source: *Ministries, Departments and Agencies*



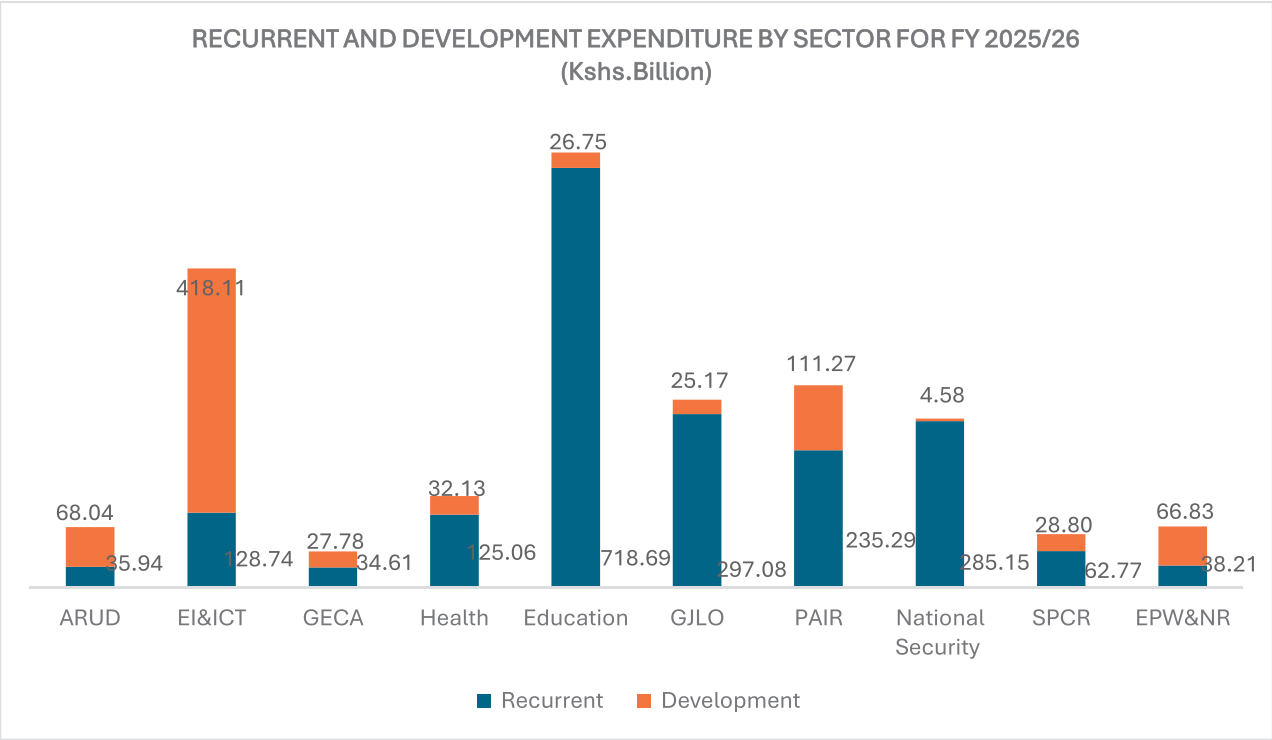
Source:*Ministries, Departments and Agencies*



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Source: *Ministries, Departments and Agencies*

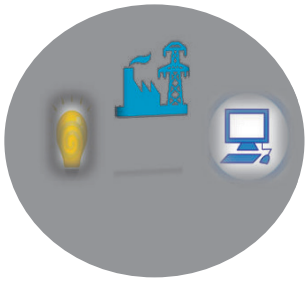


Source: *Ministries, Departments and Agencies*

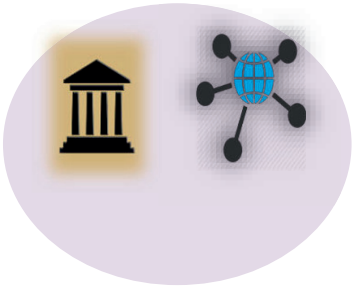
FY 2025/26 GROSS BUDGET BY SECTORS (REVISED)



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

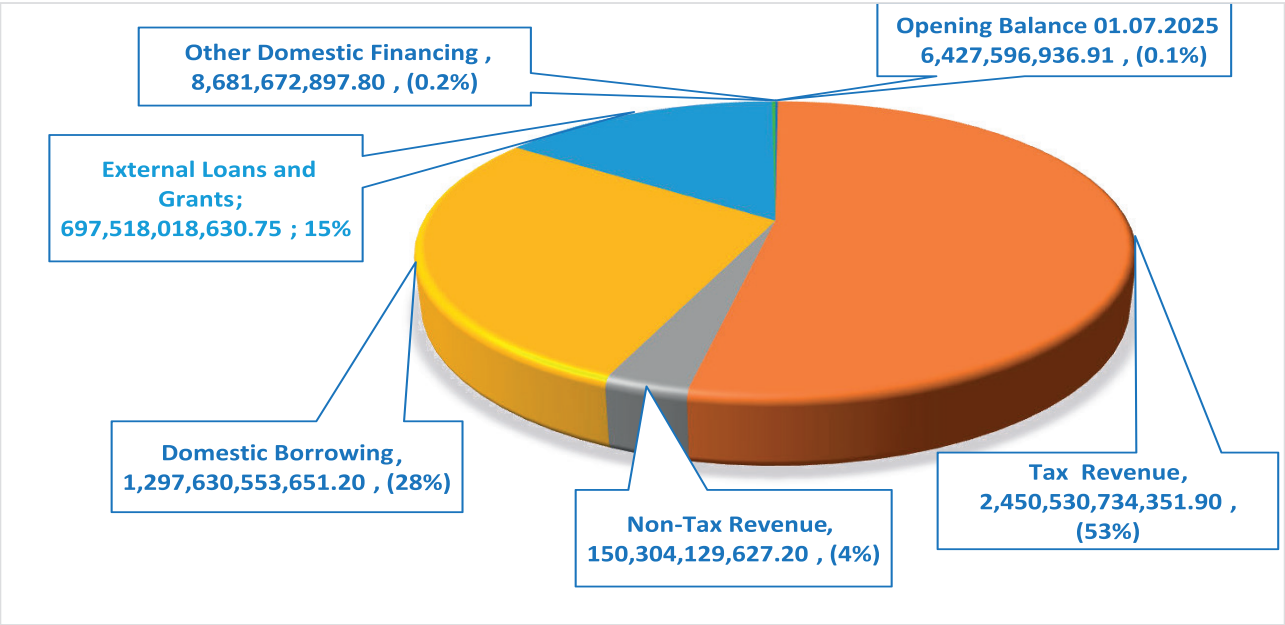
Receipts Category	Revised Estimates FY 2025/26 (Kshs.)	Receipts as of 30 June 2026 (Kshs.)	Performance Against Annual Target (%)	*Contribution by Category (%)*	*Receipts as of 30 June 2025 (Kshs.)*	Change over Receipts as of 30 June 2026	Movement in (%)
Opening Balance 01.07.2024		6,427,596,936.91			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.

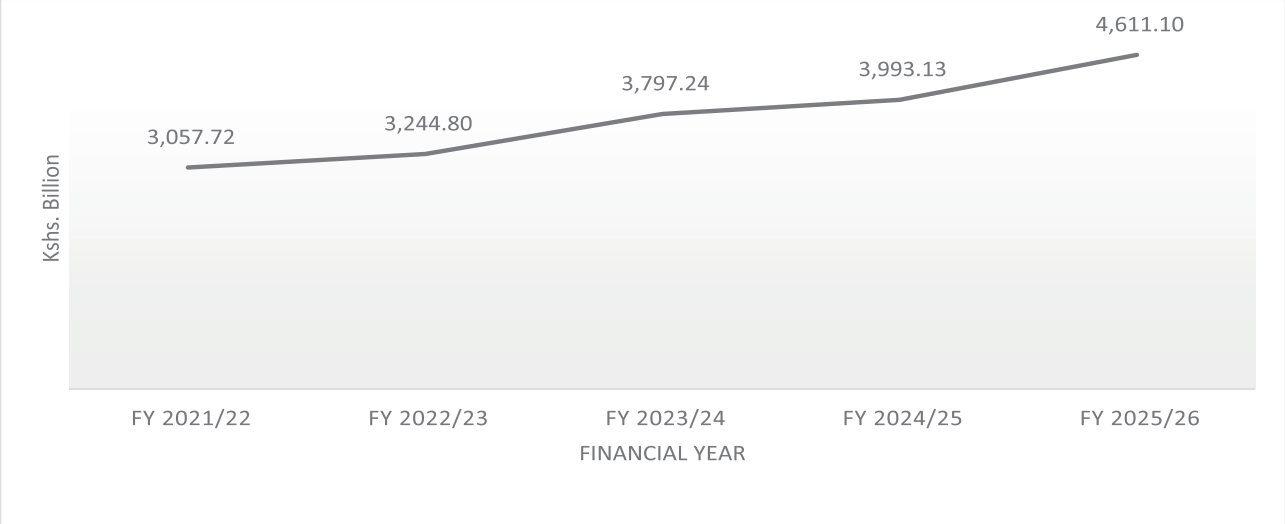
Figure 2.1: Contribution by Source to the Consolidated Fund (Kshs.)



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*

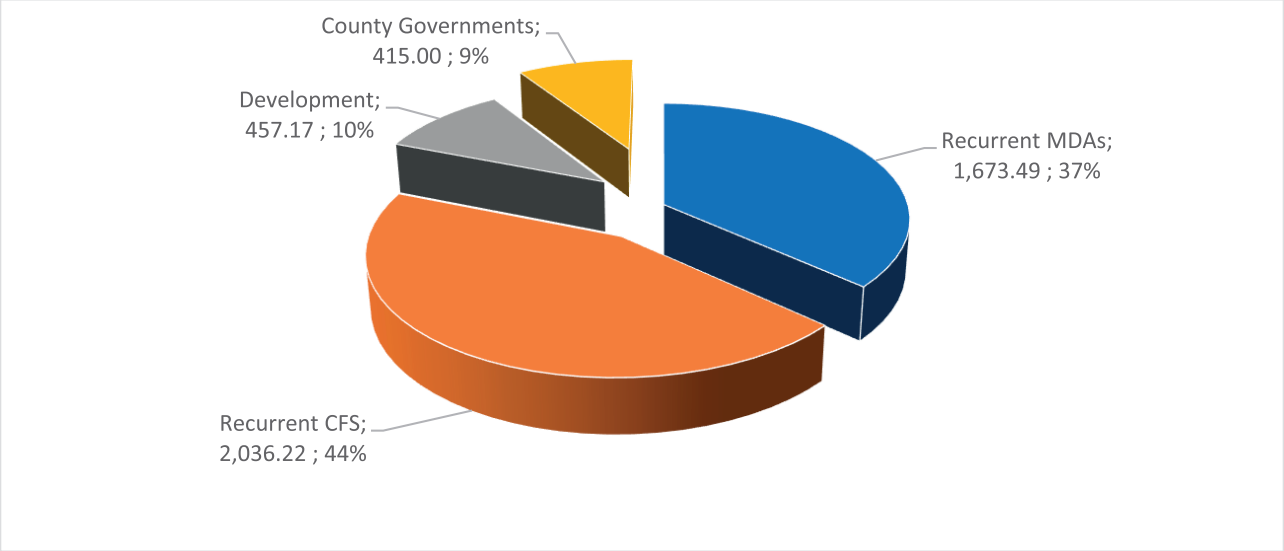
**** Equitable Shareable Revenue***

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

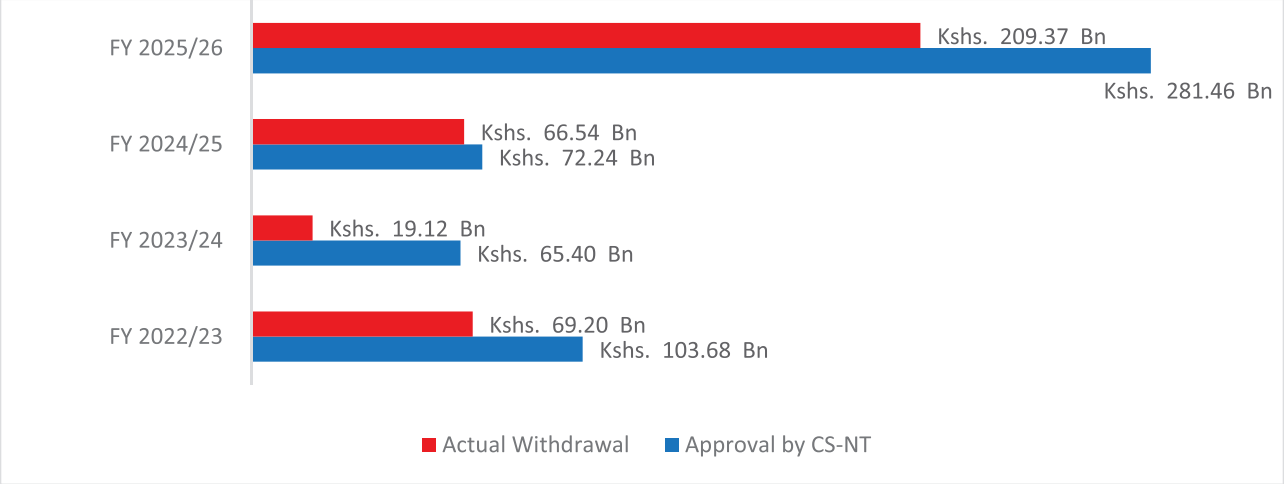
Ministry/ Department/ Agency	Category	Original Gross Estimates (Kshs. 'Million')	Approved by Cabinet Secretary (CS), National Treasury (Kshs. Million)	Requests for Withdrawals Approved by Controller of Budget (Kshs. 'Million')	Percentage (%) of Approved Requisitions to Original Gross Estimates
National 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

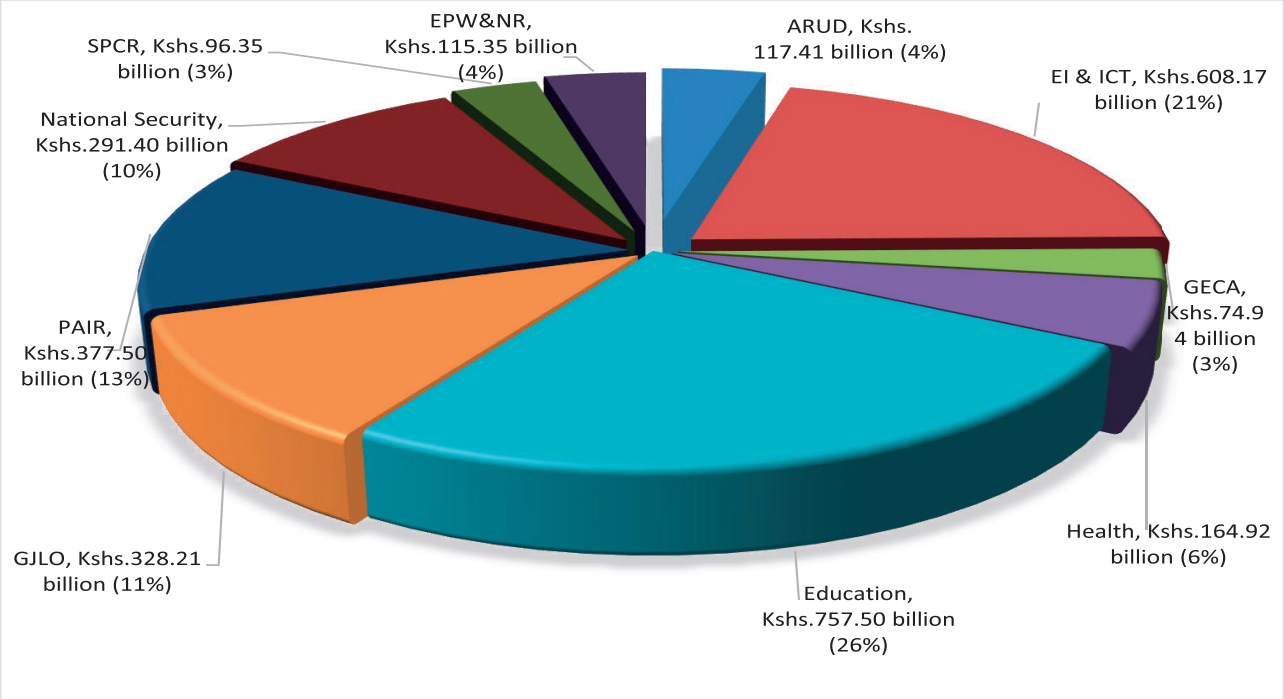
This chapter presents an overview of the National Government budget implementation in FY 2025/26. It presents the budget performance of the Consolidated Fund Services (classified as recurrent expenditure), which contains information on public debt, Pensions and gratuities, Salaries and Allowances to 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

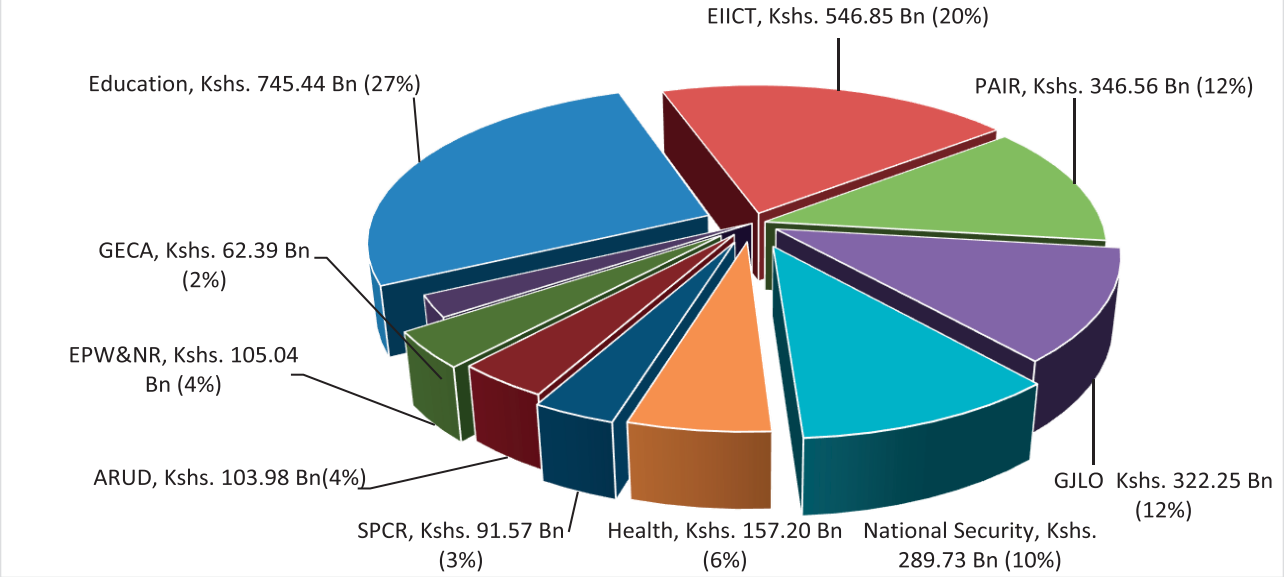
VOTE	FY 2025/26 (Kshs. Billion)						FY 2024/25 (Kshs. Billion)					
	Revised Gross estimates	Revised Net estimates	Cumulative Exchequer Issues	Cumulative Expenditure	% of Exchequer to Net Estimates	Absorption Rate (%)	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Cumulative Expenditure	% 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.

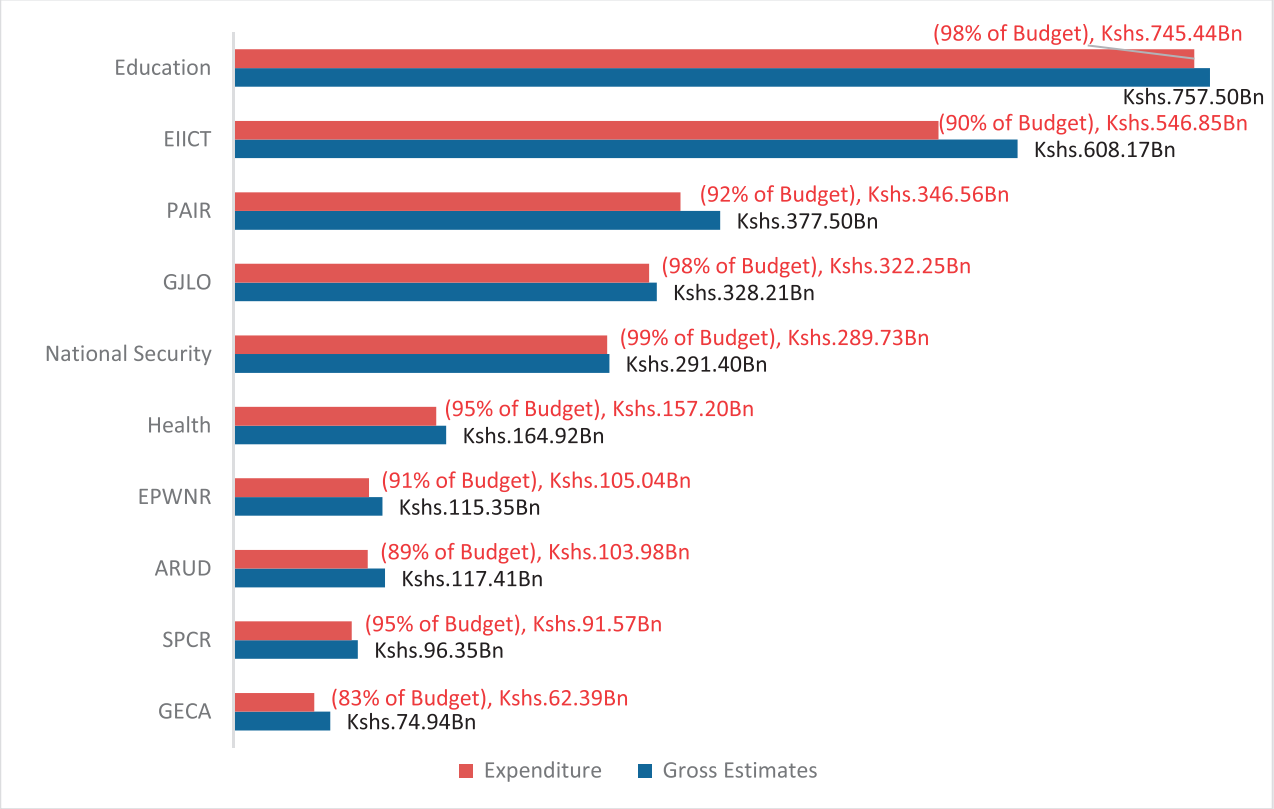
Figure 3.2: Expenditure by Sector



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

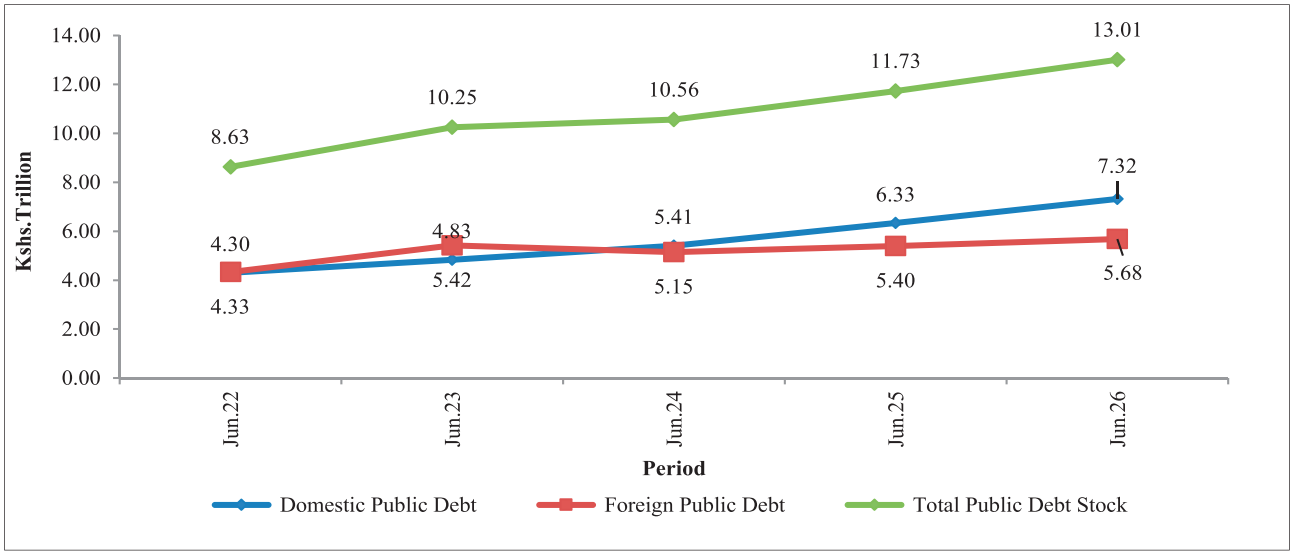
S/no	Currency	Amount in Kshs.	Percentage (%) of total
6.	Pound Sterling (GBP)	22,501,529,165.00	Less than 1
7.	Saudi Riyal	3,173,150,966.00	Less than 1
8.	Kuwait Dinar (KWD)	1,740,066,981.00	Less than 1
9.	South Korean Won (KRW)	1,666,391,447.00	Less than 1
10.	Swiss Franc (CHF)	882,735,991.00	Less than 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*

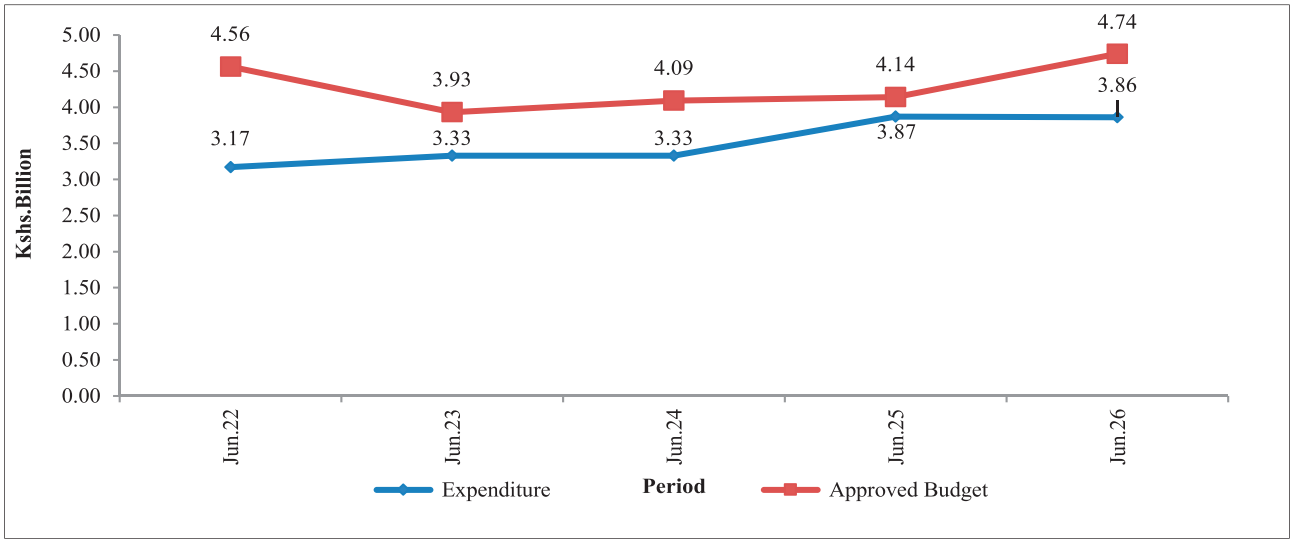
The decline in overdraft interest payments during the reporting period, compared to a similar period in FY 2024/25, was attributable to a drop in CBK's interest rates, which stood at 8.75 per cent in June 2026, down from 9.75 per cent in June 2025 and the implementation of the Treasury Single Account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

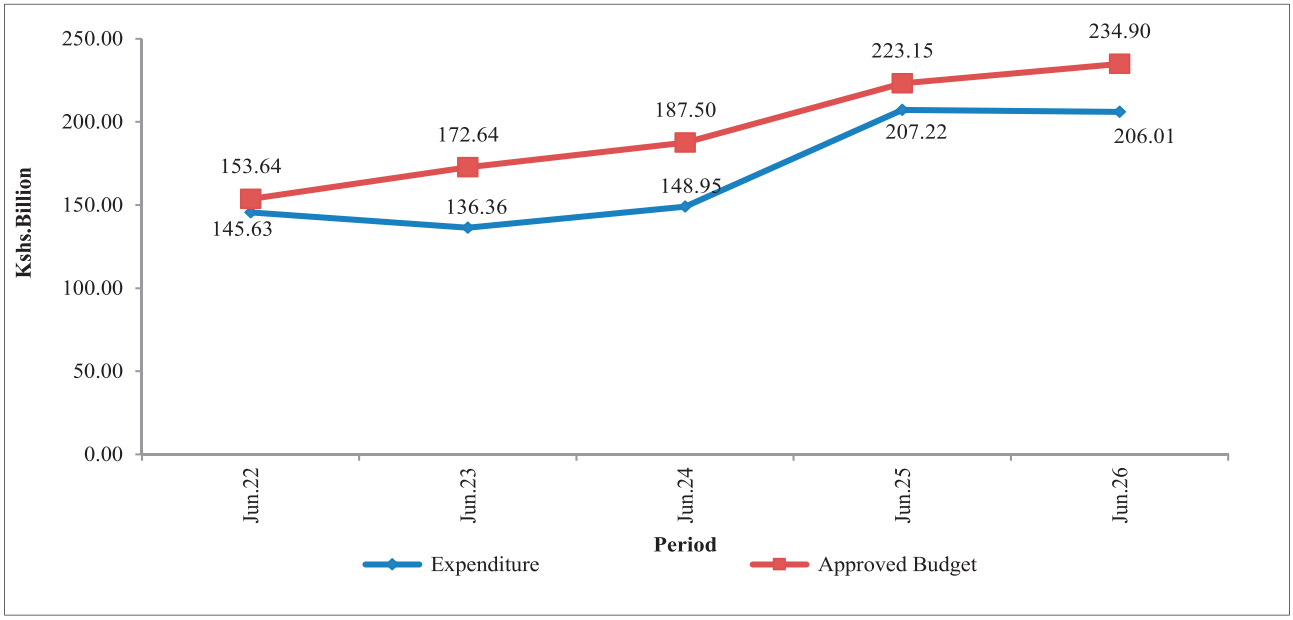
Table 3.9: Pension and Gratuities Budget Performance

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.

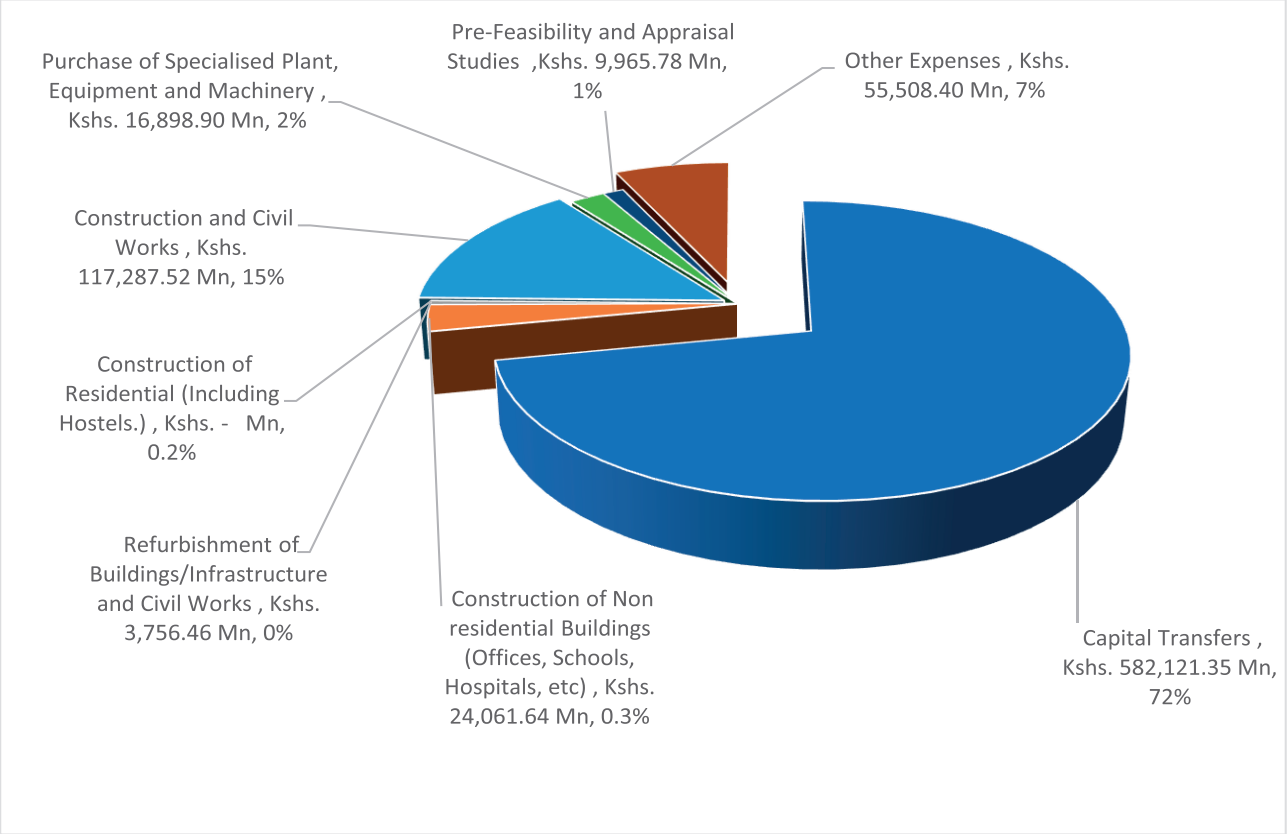
The National Treasury – included Kshs.5.9 billion on the use of other Goods and Services and Kshs.1 billion on the purchase of buildings.

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 domestic travel at Kshs.21.98 billion and foreign 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.

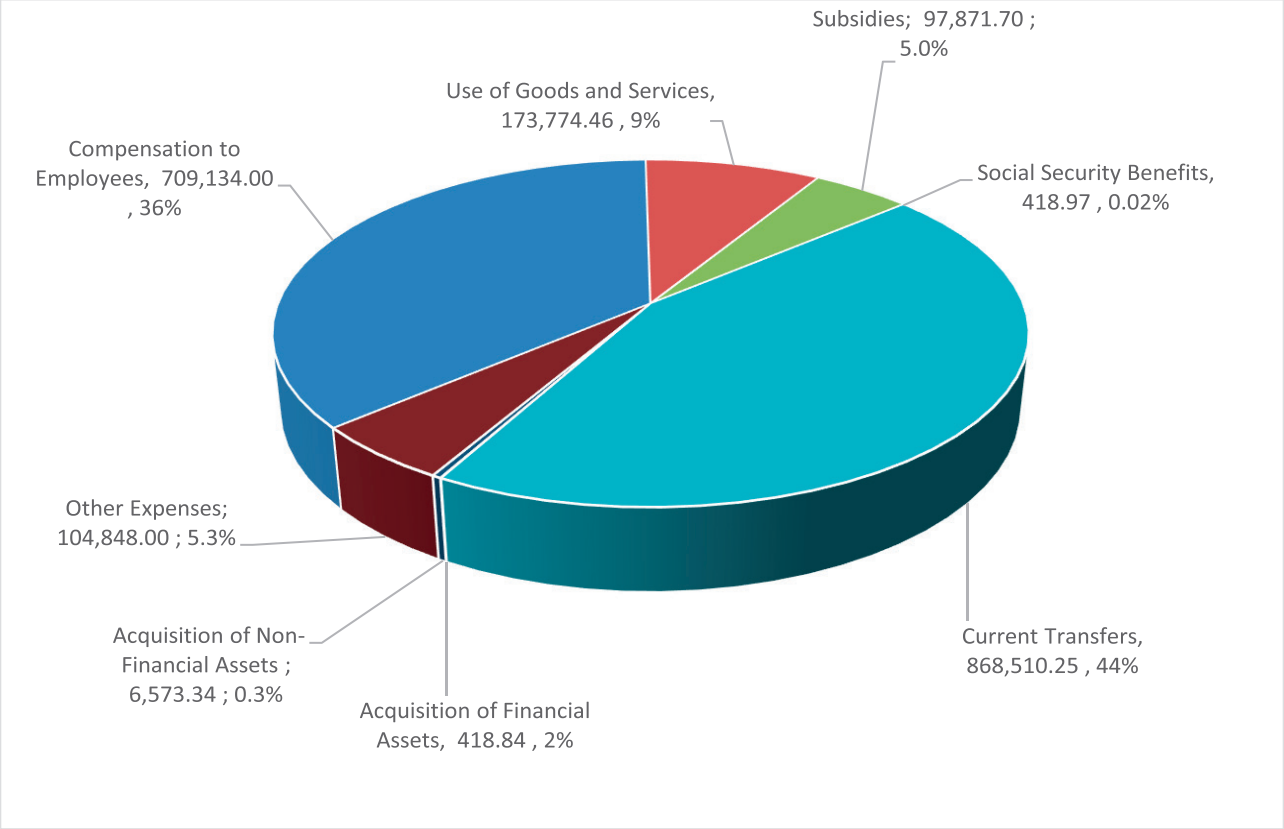
Table 3.13: MDAs with Highest Other Expenses

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.

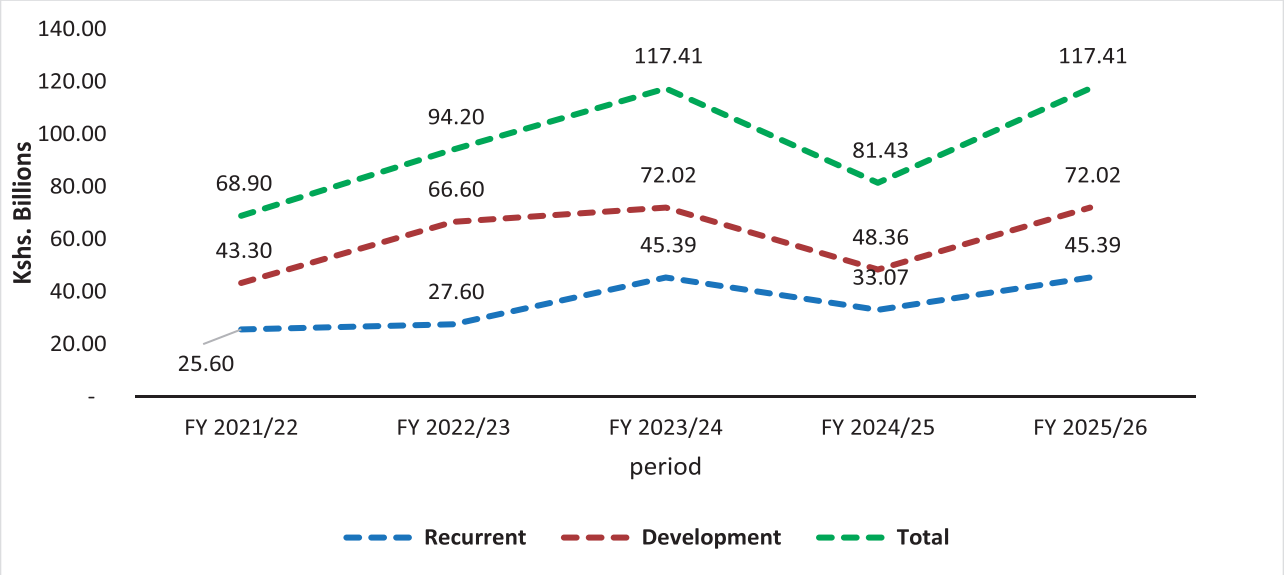
4.2.2 Budget Performance for the ARUD Sector

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



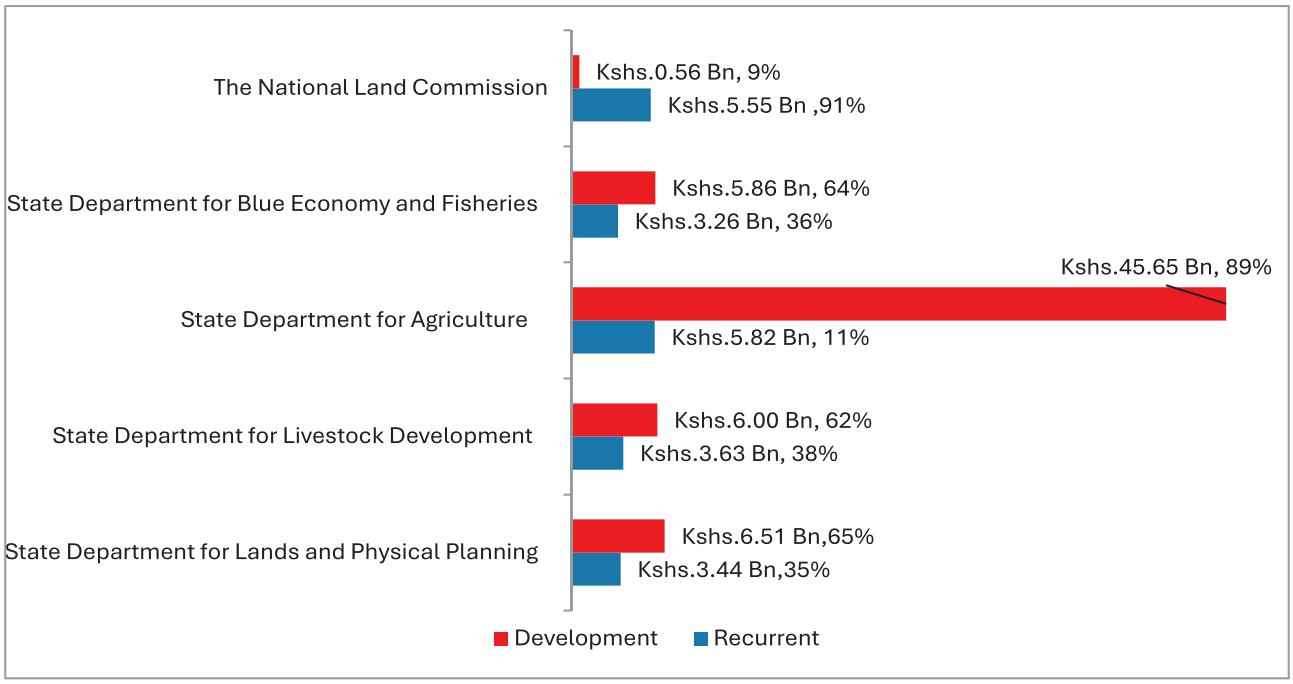
Source: *National Treasury*

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.

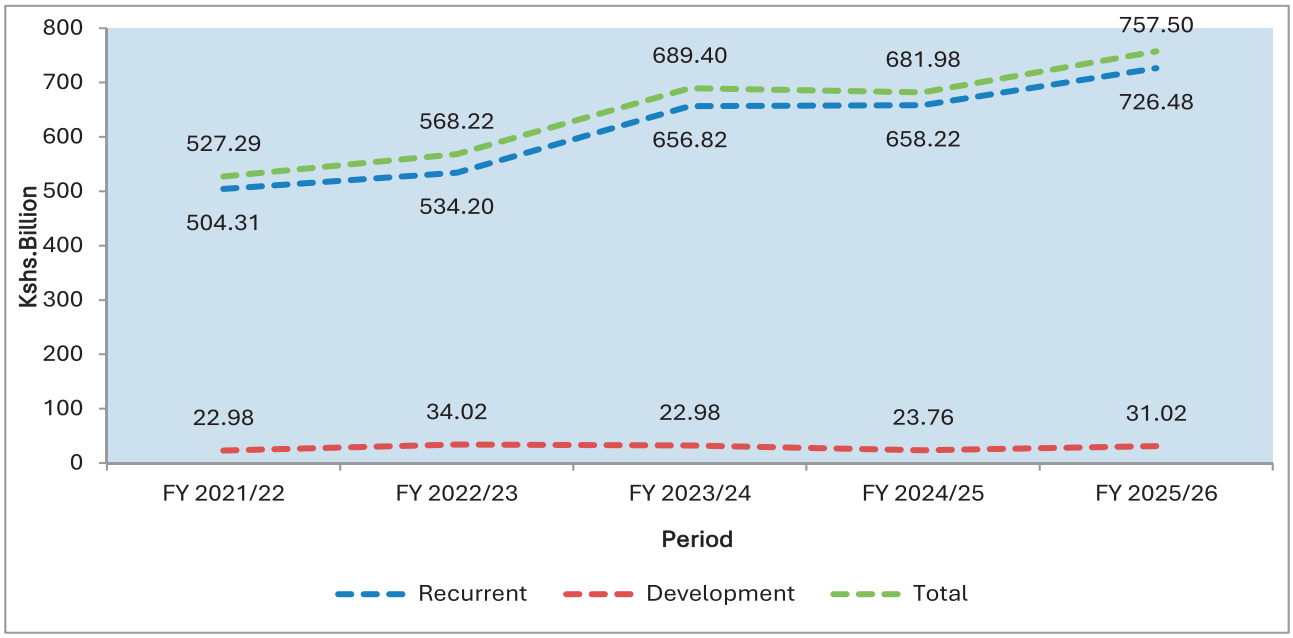
It is worth noting that the 2-6-3-3 system requires substantial infrastructure, equipment, and human capital in the medium term, from 2025/26 to 2027/28.

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



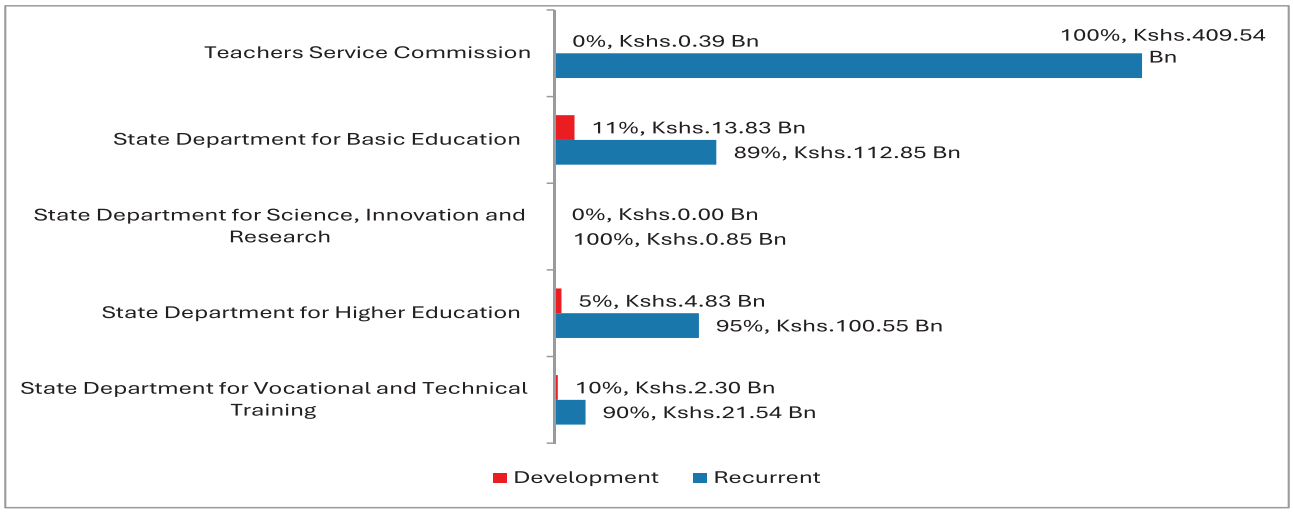
Source: *National Treasury*

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.

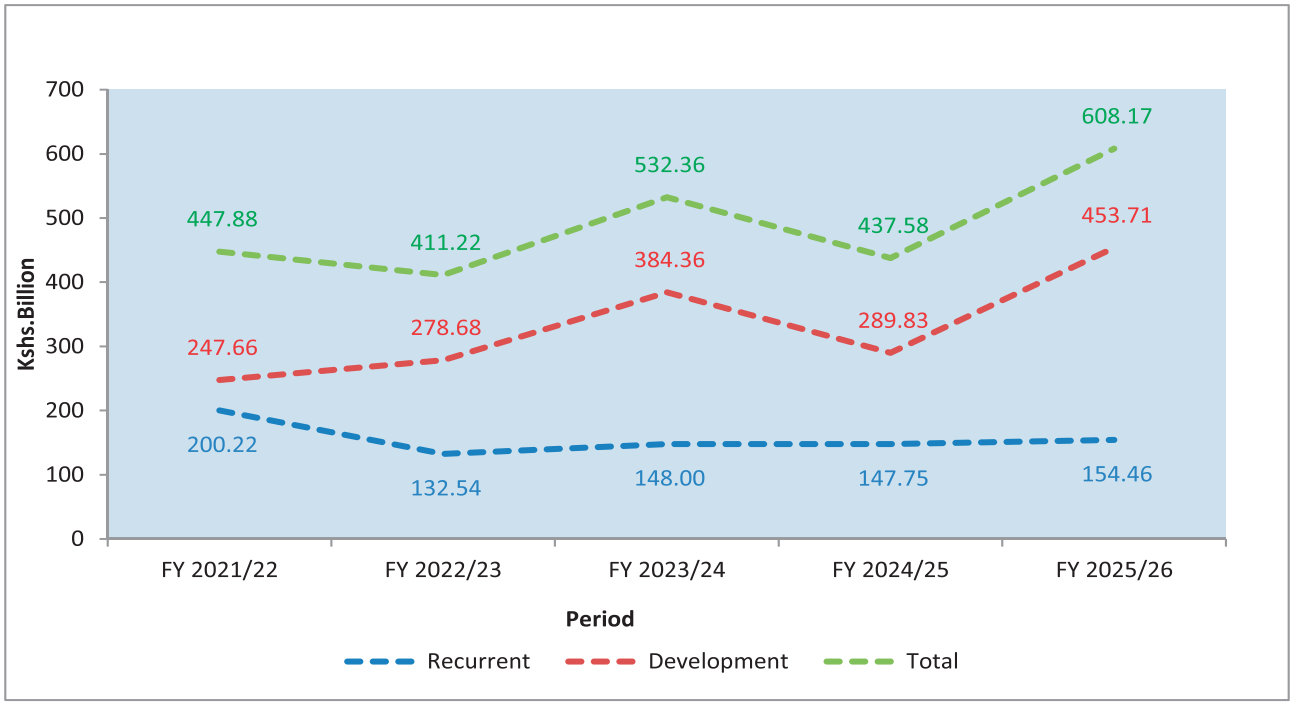
The EIICT sector aims to provide sustainable infrastructure development, a vibrant shipping and maritime industry, universal access to Information and Communication Technology (ICT), Transport, and built environment services; facilitate access to adequate, decent and affordable housing, promote sustainable 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

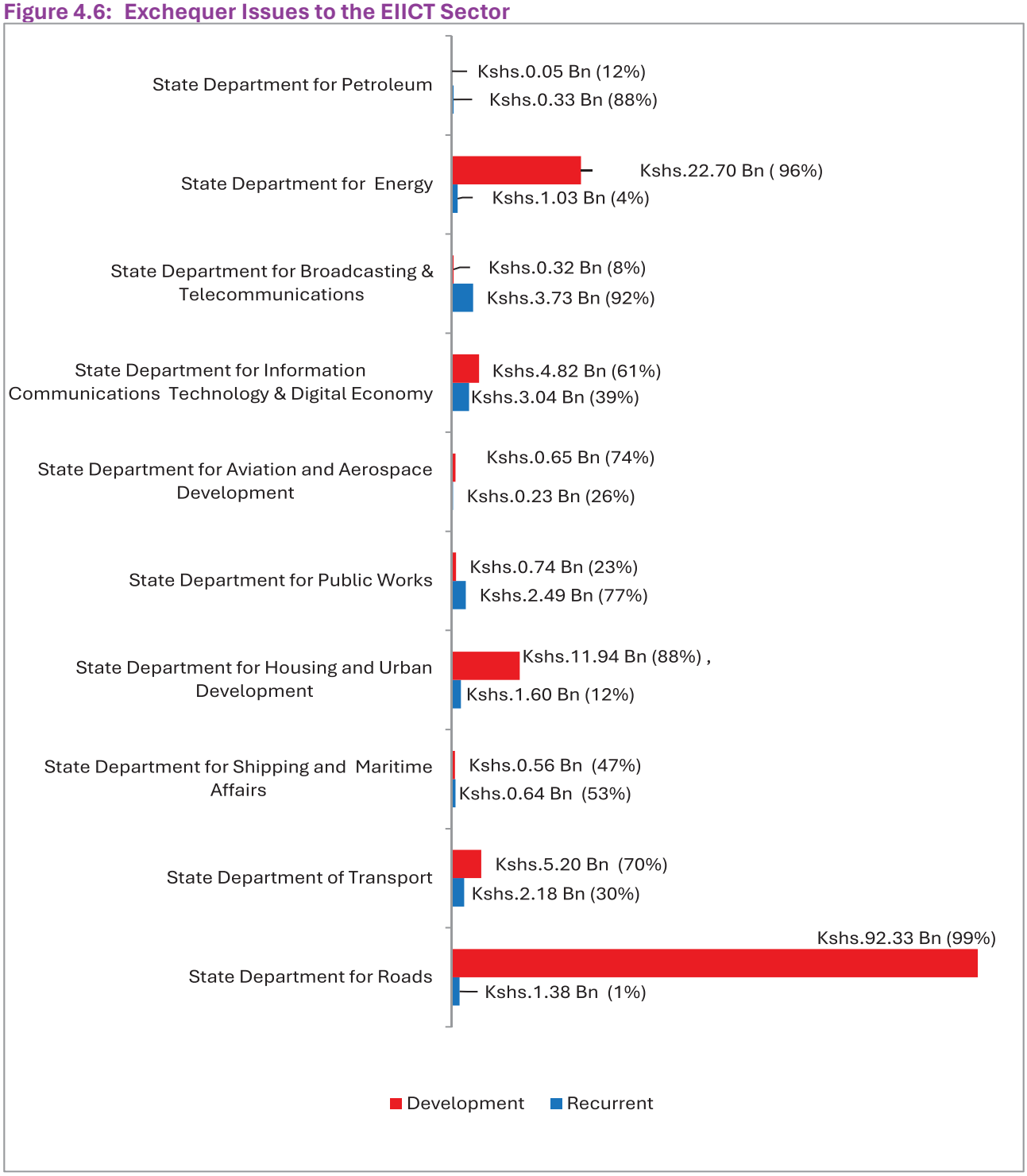


Source: *National Treasury*

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 are 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.

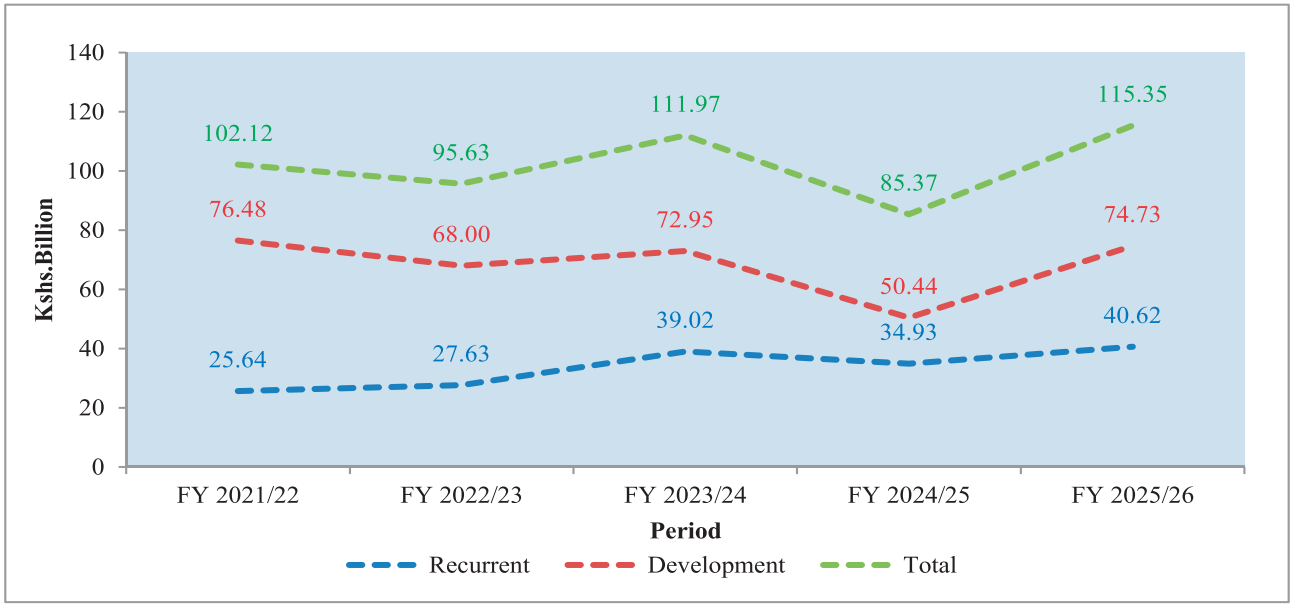
The goal of the Sector is to ensure sustainable development in a clean and secure environment, with objectives including enhancing climate change resilience and reducing carbon emissions, improving land utilisation through irrigation and land reclamation, and promoting the equitable and sustainable use 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



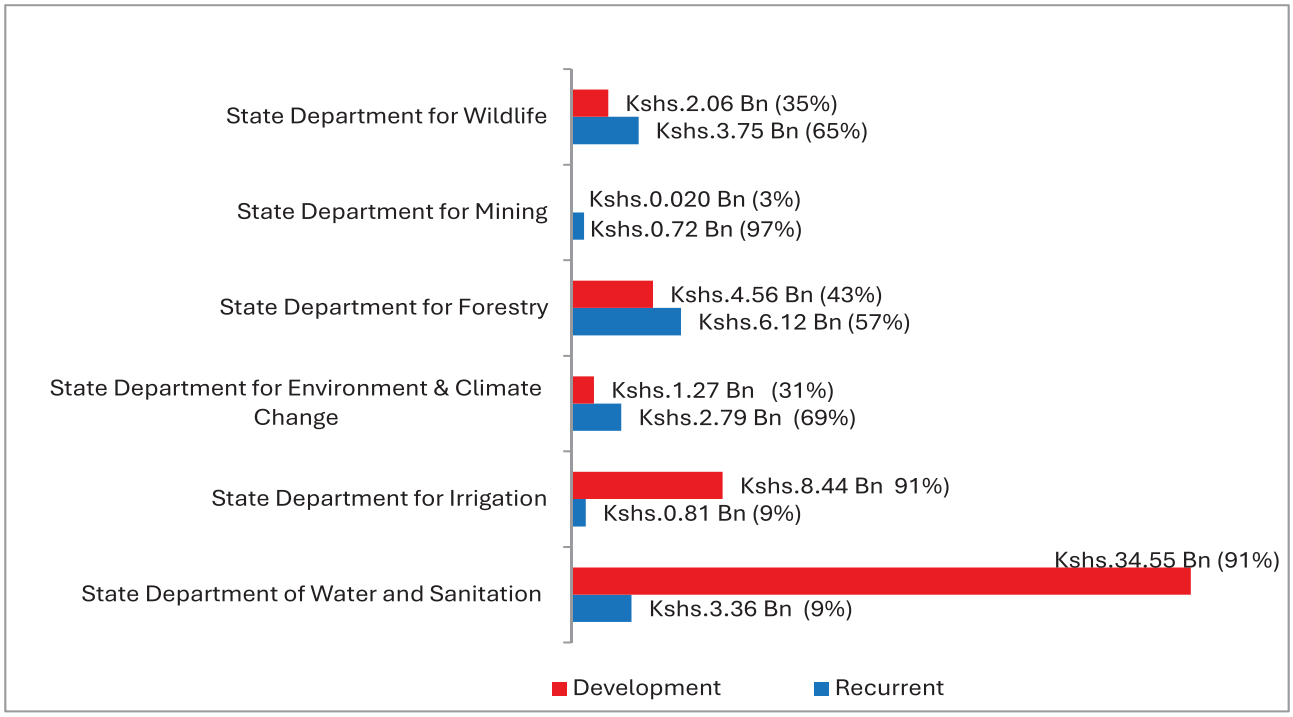
Source: *National Treasury*

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.

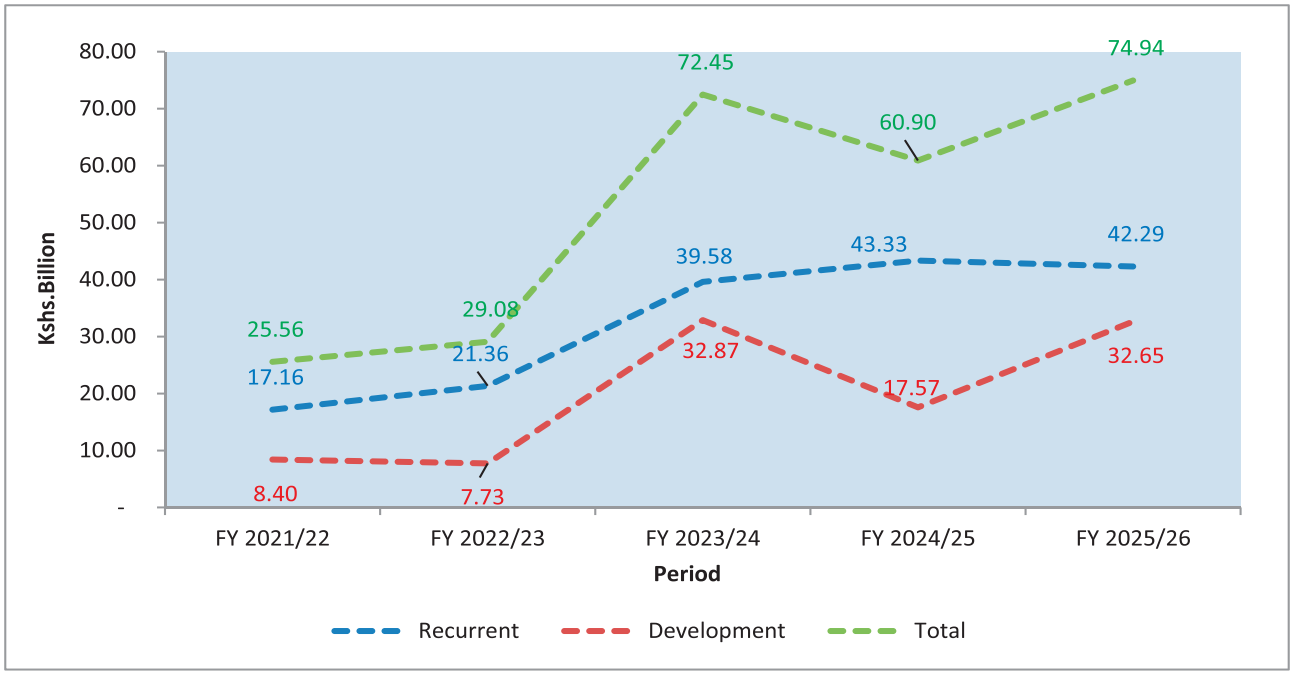
The objectives of the Sector over the MTEF period are to transform Micro, Small, and Medium Enterprises (MSMEs), promote and sustain tourism, promote industrial development investments, enhance trade and ease of doing business, promote growth and development of cooperatives and the MSMEs Sector, promote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



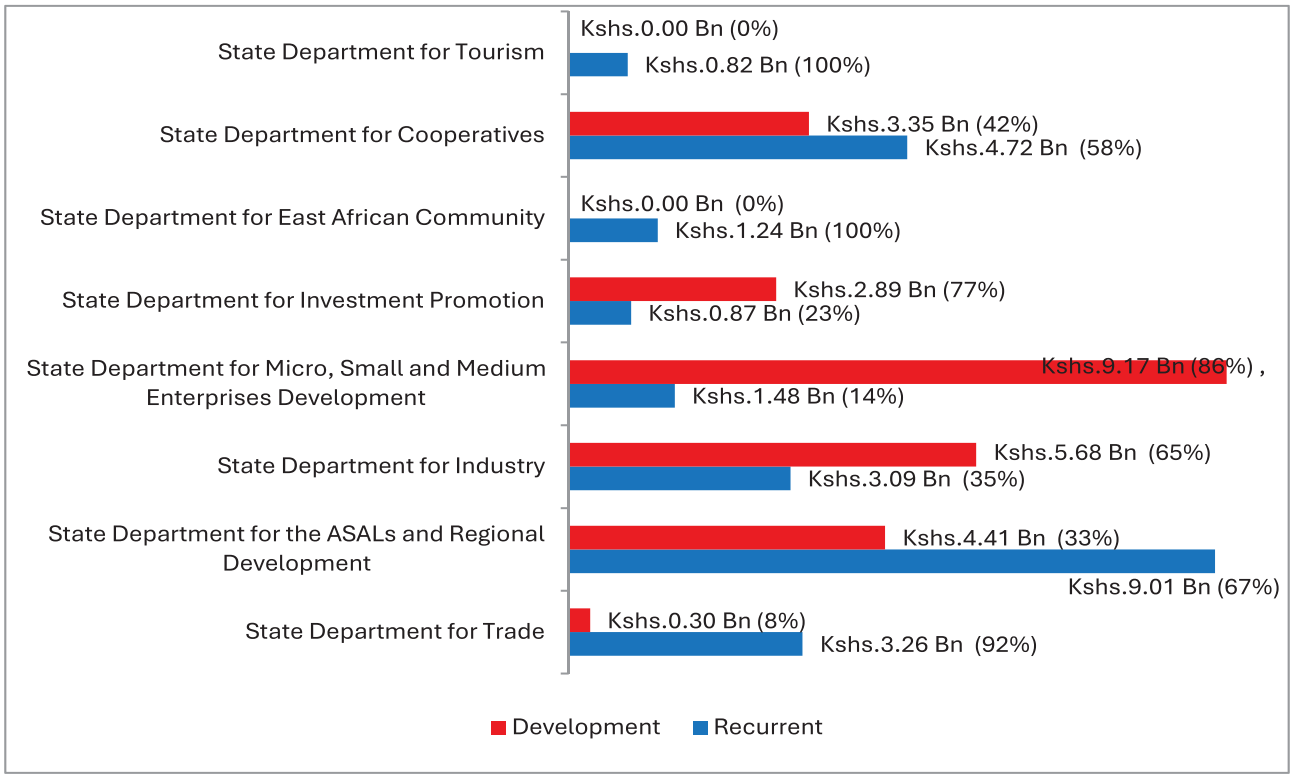
Source: *National Treasury*

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.

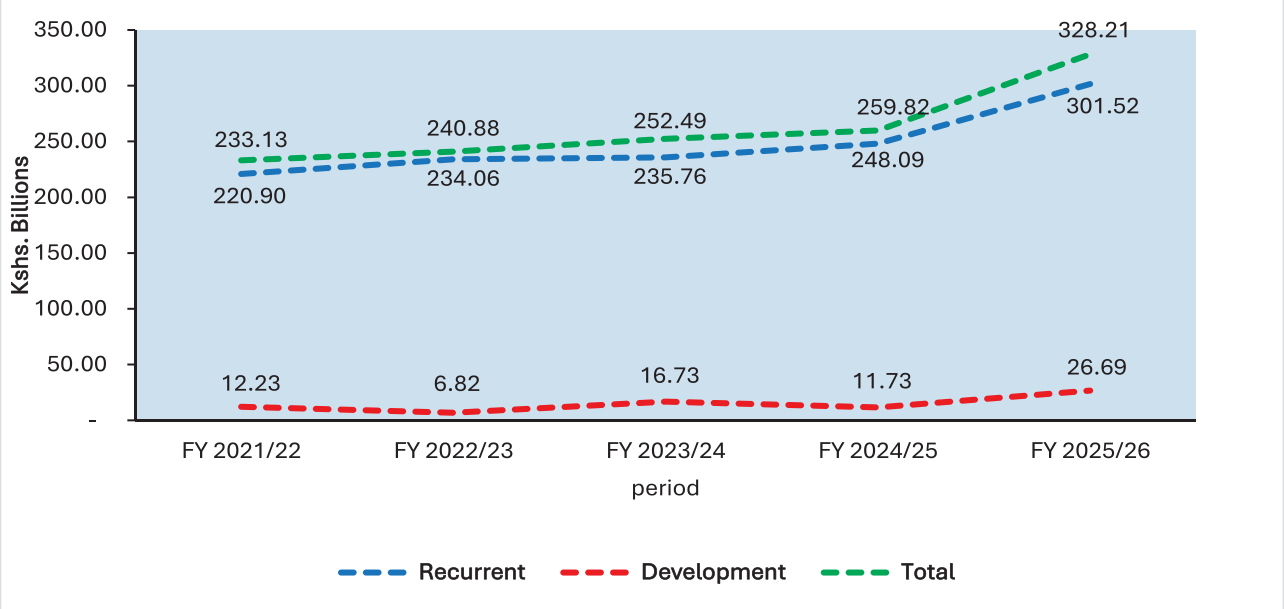
This Sector is also responsible for developing and implementing citizenship and refugee management and immigration services, regulating the gaming industry, providing population management, eradicating drugs and substance abuse, conducting crime research, printing government documents, and overseeing 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

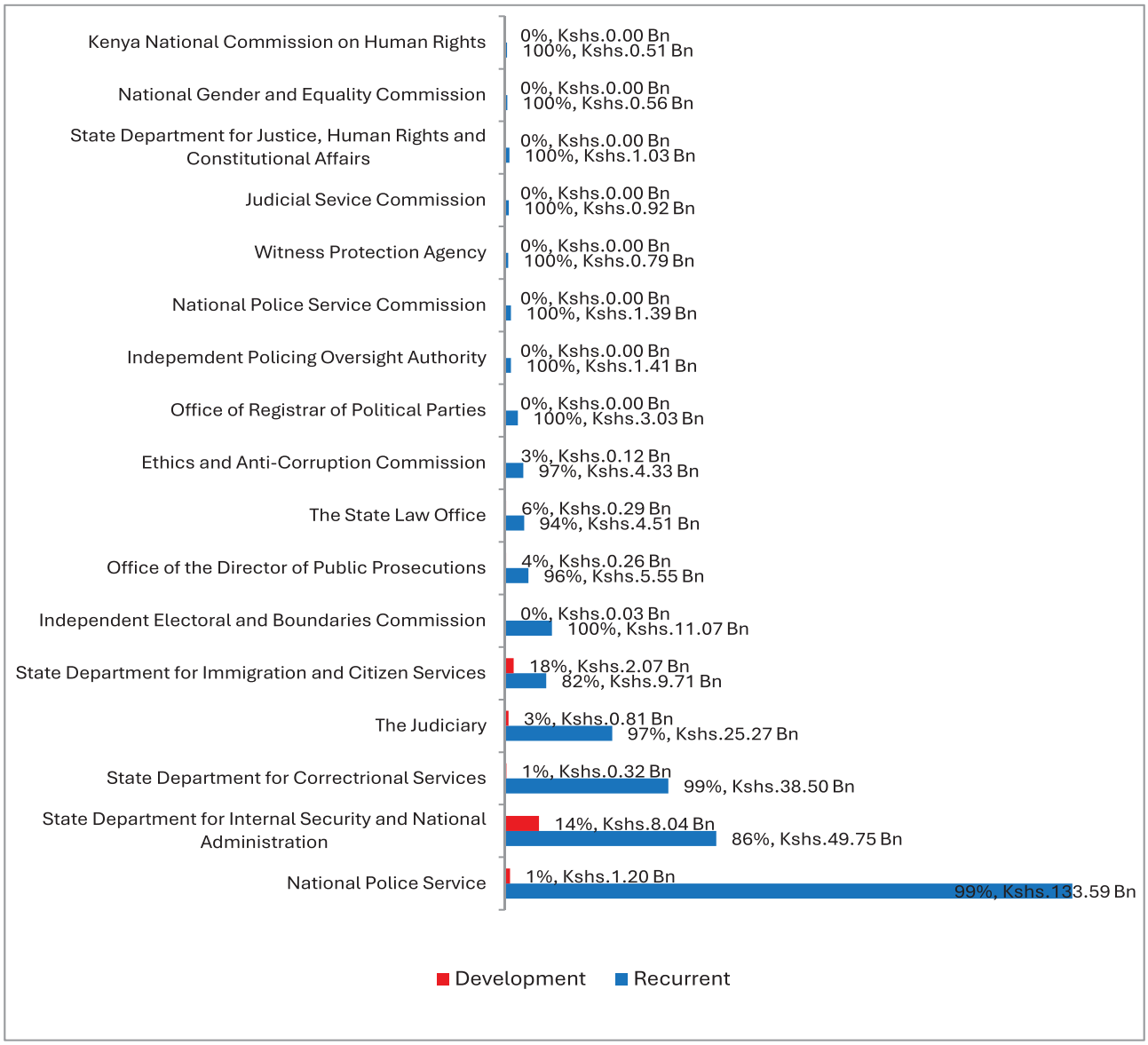


Source: *National Treasury*

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 Proj-ect (Kshs. Million) (e)	Funding in FY 2025/26 (Kshs. Million) (f)	Expendi-ture in FY 2025/26 (Kshs. Mil-lion) (g)	Cumula-tive Expen-diture as of 30th June 2026 (Kshs. Million) (h)	Per-centage (%) of Com-pletion
Police Modernisa-tion 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 Train-ing 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	-

Pro-gramme	Sub-Pro-grammes	Key Output	Key Performance Indi-cator	Annual Target(s)	Achieved as of 30 June 2026	Vari-ance
	Political Parties Liaison Commit-tee	Tripartite Administra-tive Services	No. of consultative dia-logue forums held at the national level	4	4	-
			No. of consultative dia-logue 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-Pro-gramme	Revised Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorp-tion Rate (%)
		Recurrent	Develop-ment	Total	Recurrent	Develop-ment	Total	
Witness Protec-tion 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	Vari-ance
Protection and Promotion of Human Rights	Complaints, Investigations and Redress	Human Rights Protection and Pro-motion Services	No. of cases received and processed	4,000	3,704	(296)
			Number of public officers trained on human rights and fun-damental freedoms	1,390	995	(396.5)
		Human rights standards and prin-ciples compliance services provided	Number of institu-tions audited for com-pliance 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.

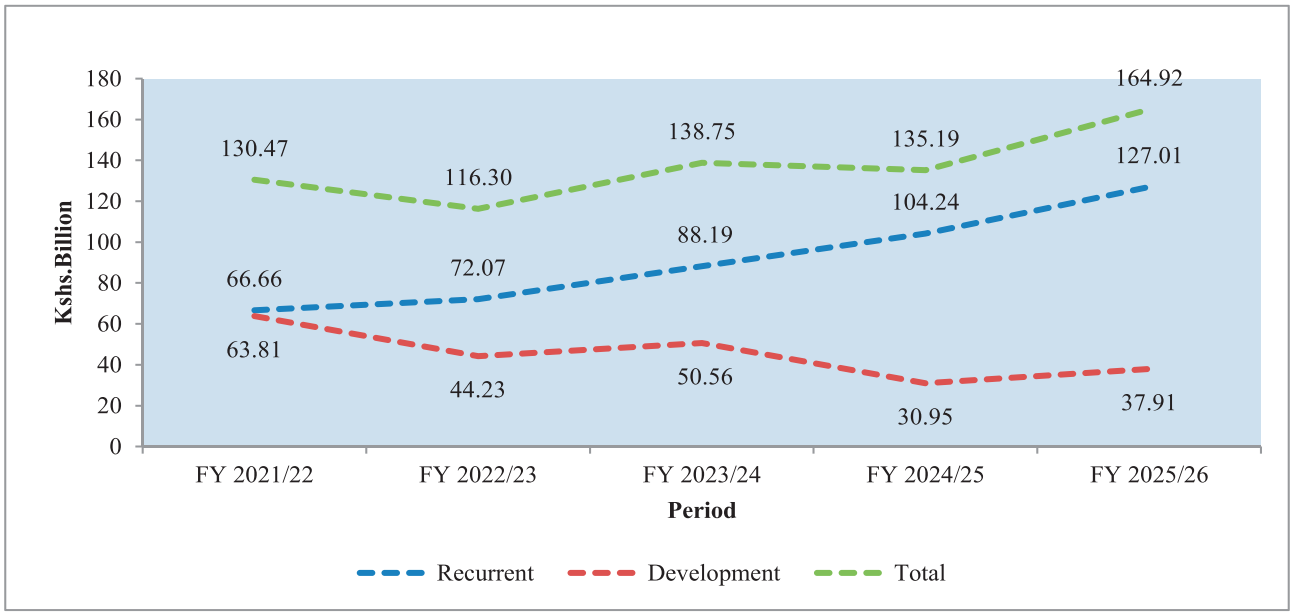
The Sector envisions "a *healthy, productive and globally competitive nation*," achieved through strategic objectives under equity, efficiency, and people-centred principles, with a multi-sectoral approach, as outlined in the Kenya Health Policy (2014-2030). The Health Sector implements its strategic 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

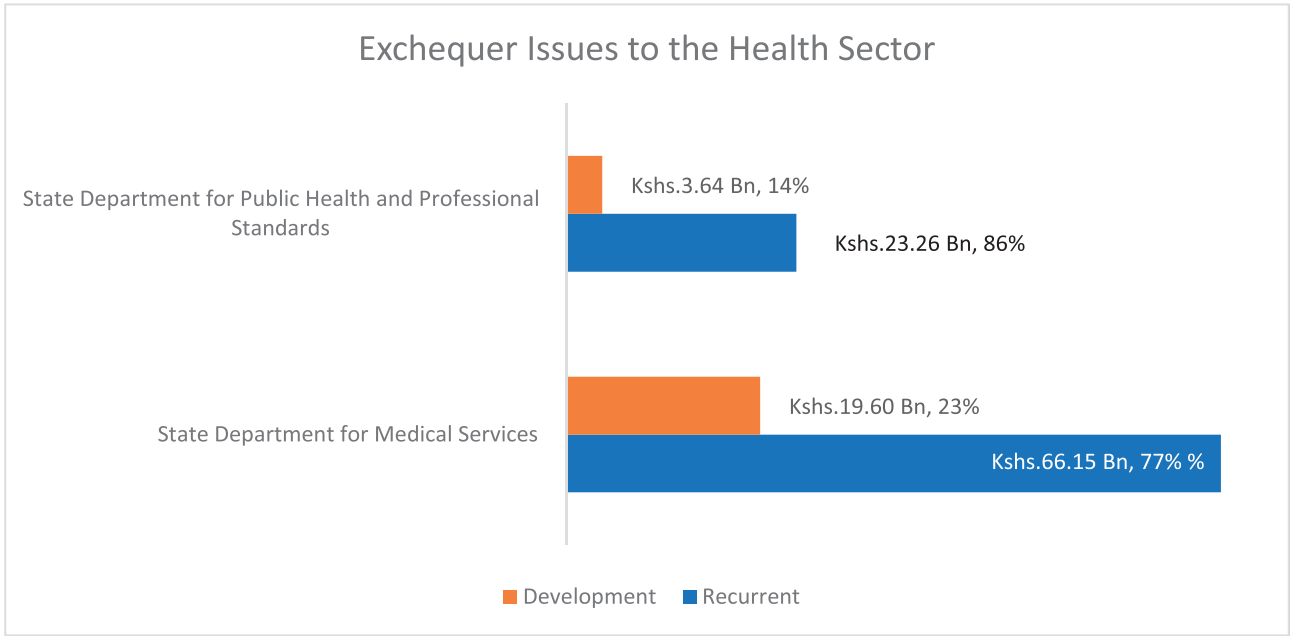


Source: *National Treasury*

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) 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

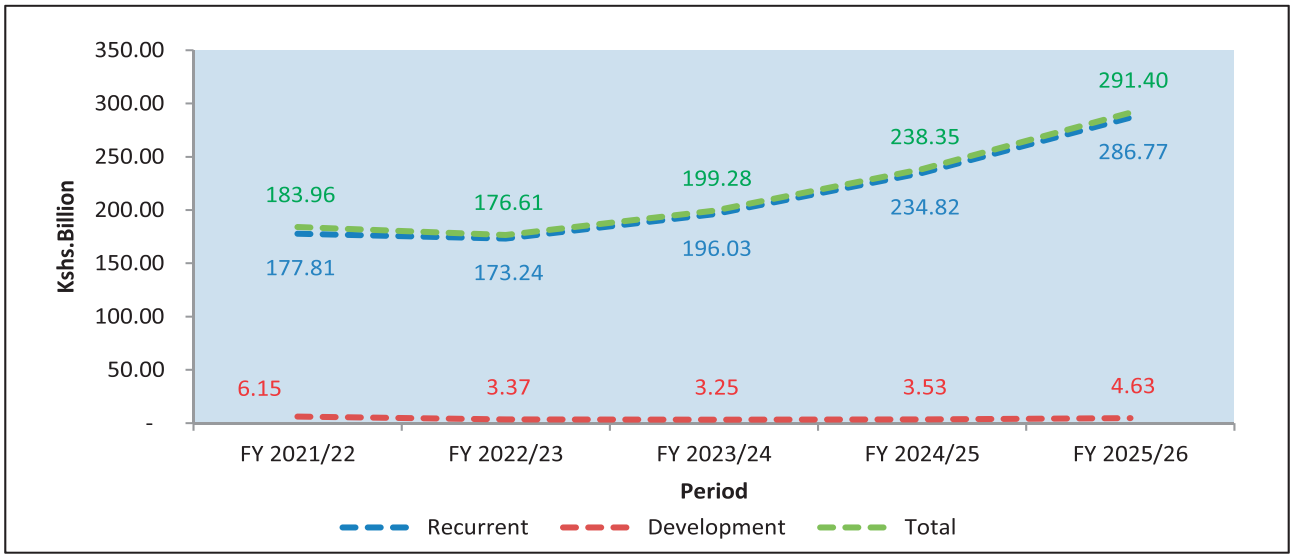
The National Security Sector comprises the Ministry of Defence and the National Intelligence Service (NIS). The Sector's mandate is to ensure the Country's Security against any threats emanating from within or outside the Kenyan borders, defend the country, and support the civil powers in maintaining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

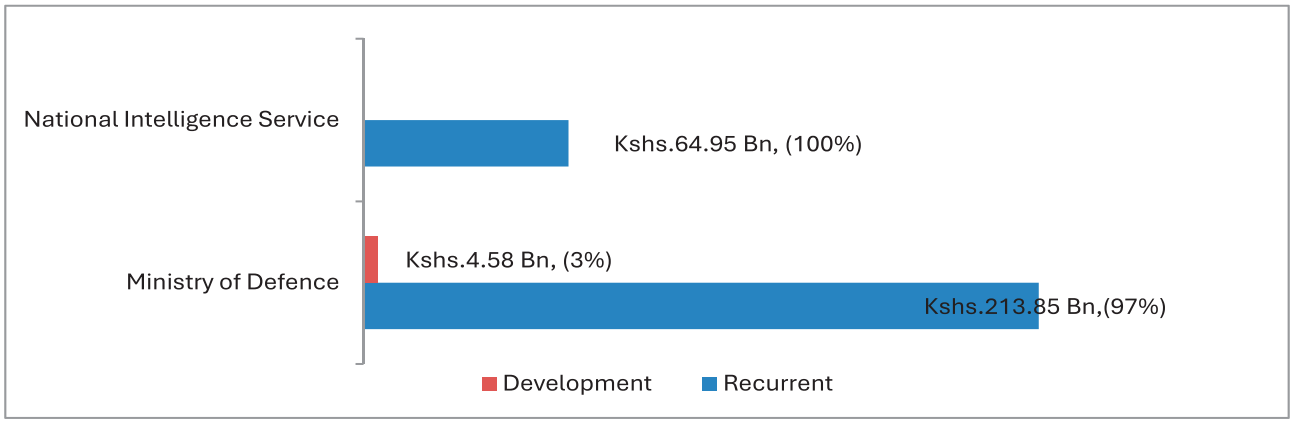
Sector Summary

	Revised gross Gross budget	Revised gross Net budget	Exchequer Issues	Expen-diture	% of Exche-quer to Re-vised gross Net Bud-get	% of Ex-penditure 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 Co-operation 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.

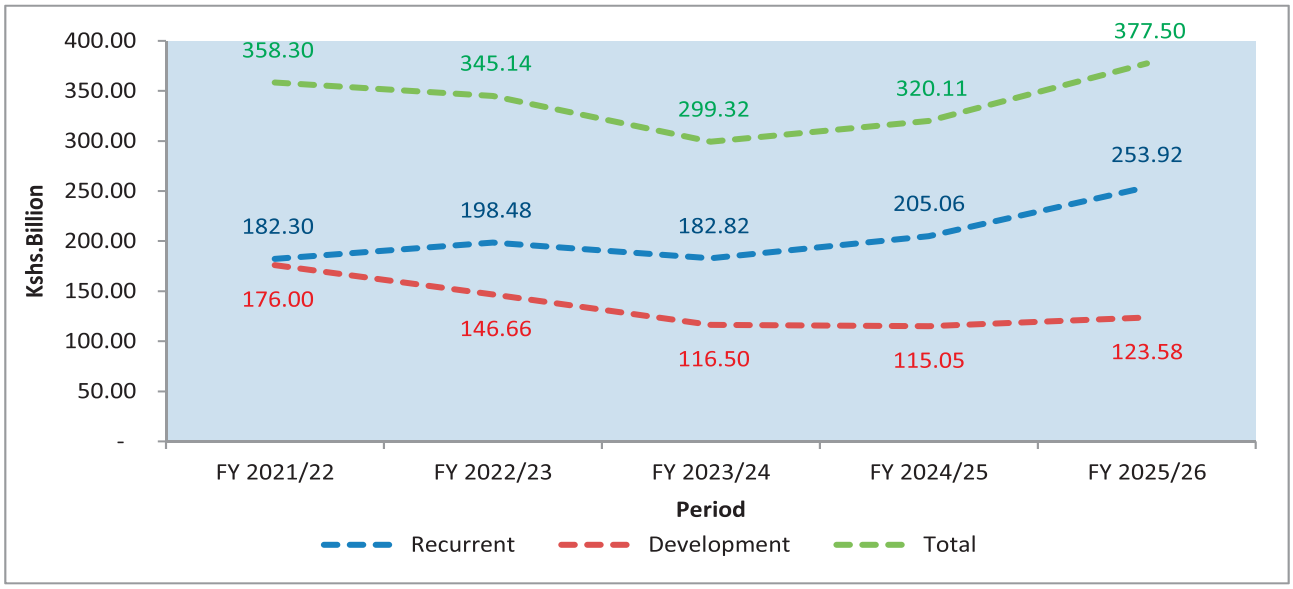
4.10.2 Budget Performance for the PAIR Sector

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

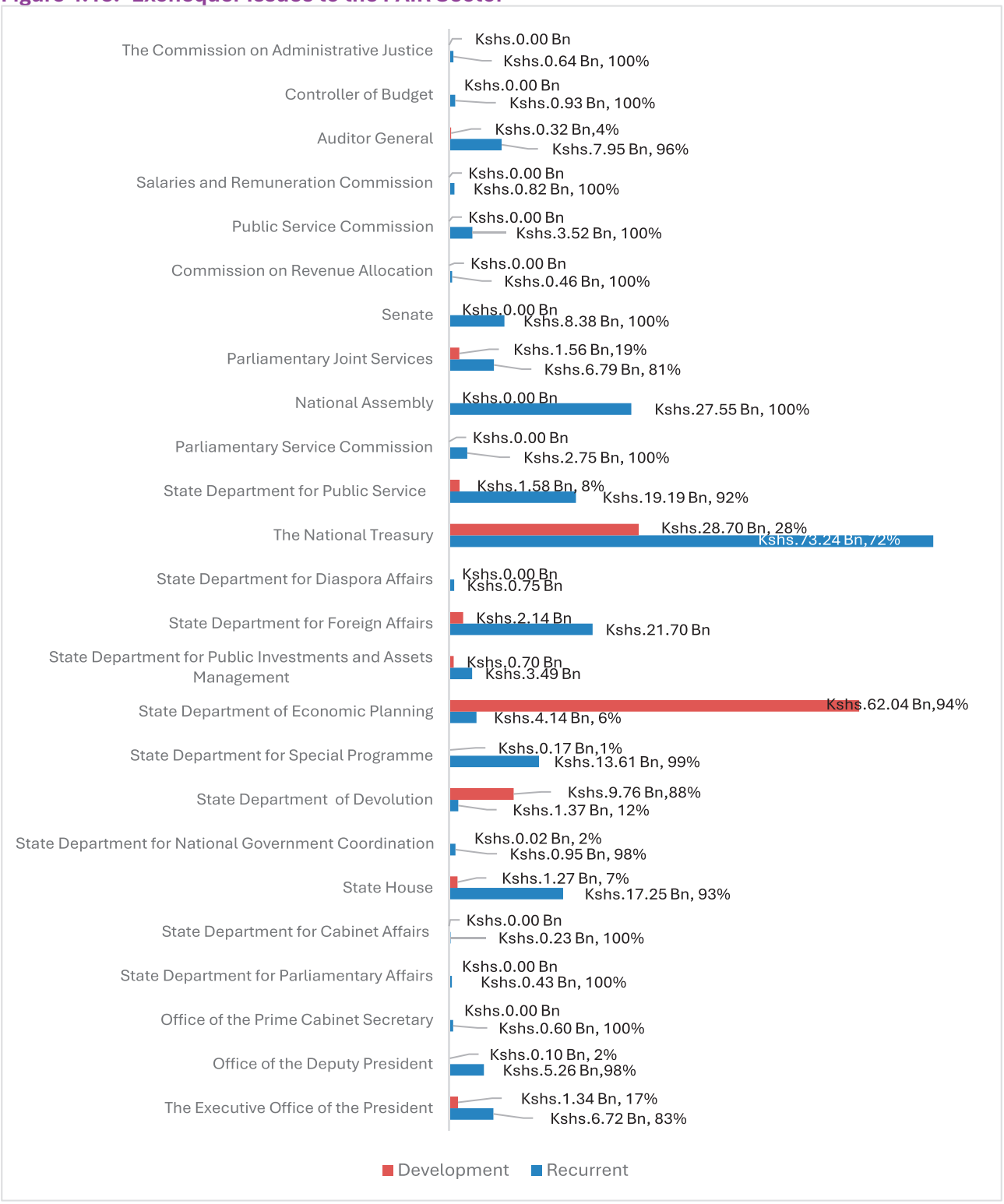


Source: *National Treasury*

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

Pro-grammes	Sub-pro-grammes	Revised Gross Estimates (Kshs. Million)			Expenditure (Kshs.Million)			Ab-sorp-tion Rate (%)
		Recurrent	Develop-ment	Total	Recurrent	Develop-ment	Total	
Devolution Services	Management of devolution affairs	68.12	-	68.12	54.48	-	54.48	80
	Intergov-ernmental Relations	809.58	30.00	839.58	849.91	30.00	879.91	105
	Capacity Building and Civic Educa-tion	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 Communica-tion 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

Pro-gramme	Sub-Pro-grammes	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 Regula-tions Legislation	1	1	-
		Regulations related to Devolution Laws devel-oped	Regulations on the Intergovernmental Relations Act	1	-	(1)
		Construction of Kisumu Convention Centre Finalized	%age of completion	100	55	(45)

Programme	Sub-Programmes	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 Cooperation and Commercial Diplomacy	Economic Cooperation 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	Development	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 performance indicator	Annual Target	Actual as of 30th June, 2026	Variance
Human Resource Management and Development	SP 2.1: Establishment and Management Consultancy	Organisational structures for MDAs received and approved	% of MDAs' organisational Structures received and approved	100	100	-
	SP 2.2: Human Resource Management	Recruitment for public service and ensuring affirmative action of representation in the public service	Gender Ratio (Male: Female)	50:50	54:46	4
			% age of PWDs recruited	3.1	5	2.1
Performance and Productivity Management	Performance Management	Hospitality and gift policy developed	Develop Hospitality and gift policy	1	1	-
Governance and National Values	Ethics Governance and National Values	Values and principles of public service promoted	No. of values and principles promotion programmes of public service developed and implemented	2	1	(1)
Administration of Quasi-judicial functions	Accountable Public Service	Capacity building in the Counties in handling county appeals.	No. of counties supported	5	23	18
Performance and productivity Management	Performance and Productivity Management	Anti-bribery / Corruption Prevention Policy Developed	Develop Anti-bribery / Corruption Prevention 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 disseminated	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 implementation	No. of Quarterly reports on OCOB Strategic Plan implementation	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.

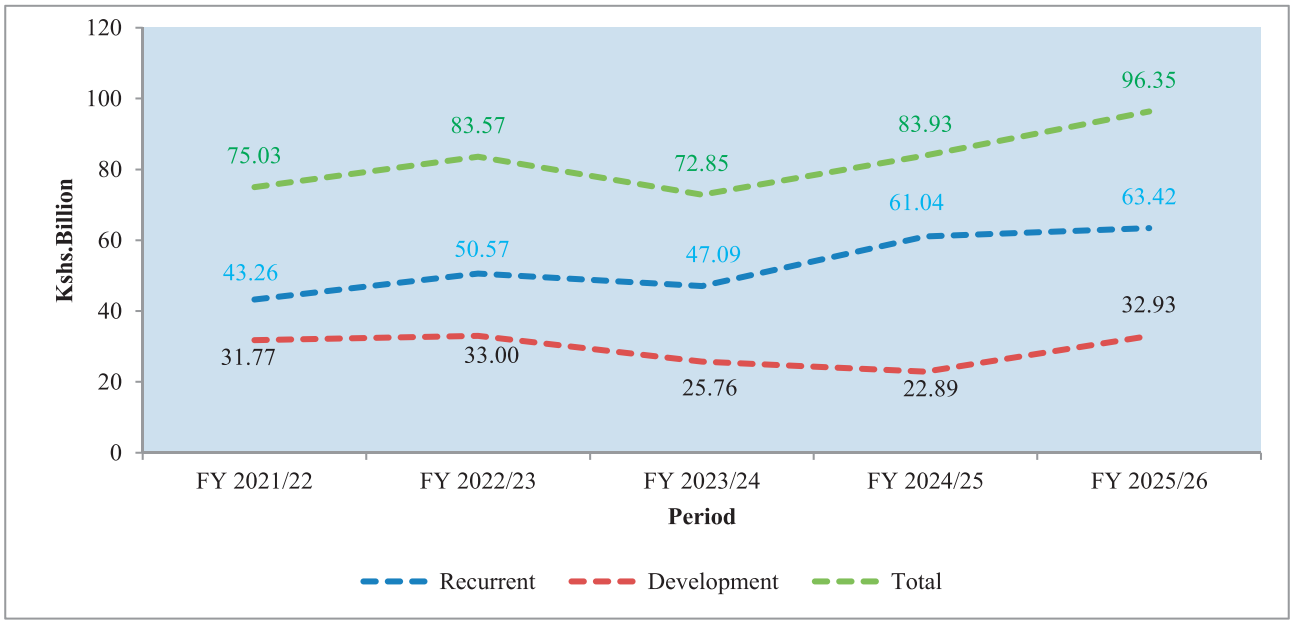
The strategic roles played by the Sector in the country's transformation and socio-economic development include Promoting and supporting youth empowerment and development; strengthening youth mainstreaming in all sectors; spearheading the management of youth policy and legislations; promoting engagement 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



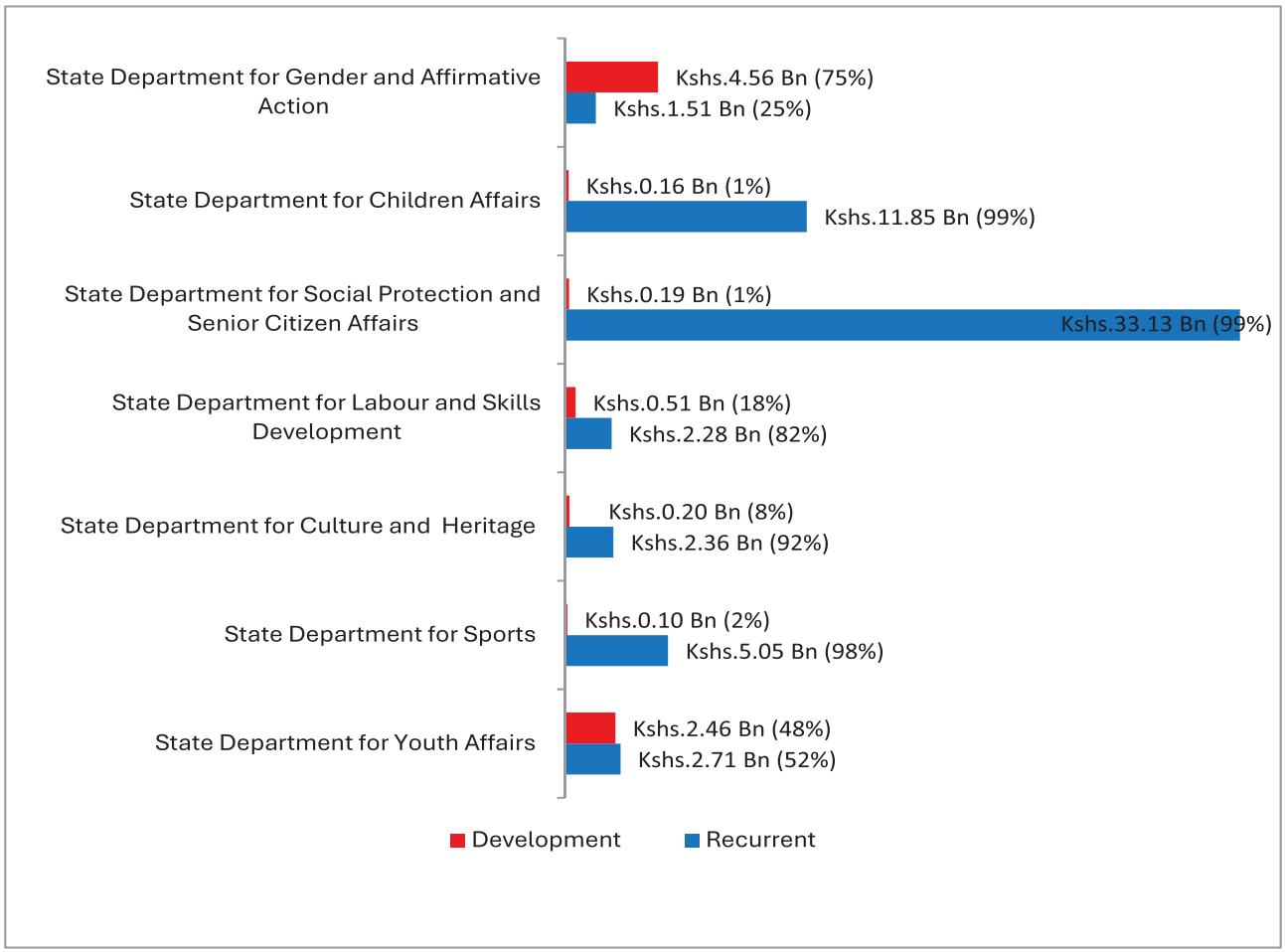
Source: *National Treasury*

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

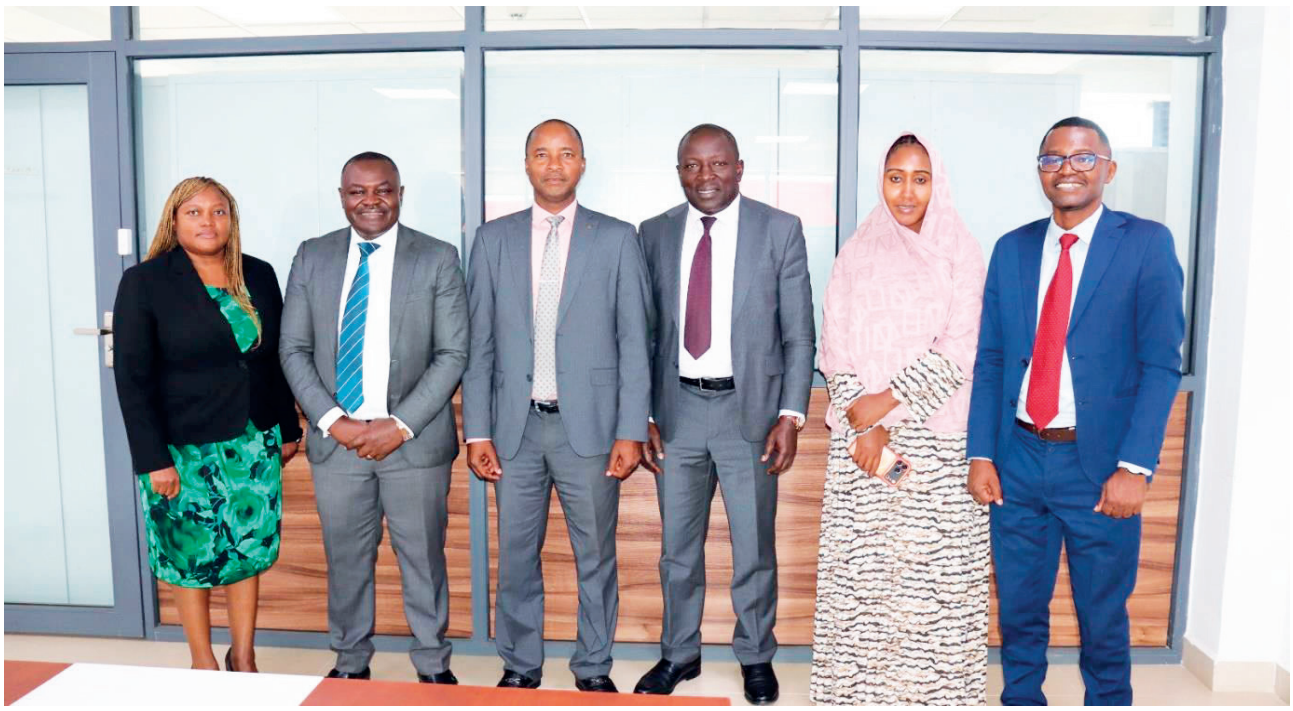
6.1. Introduction

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

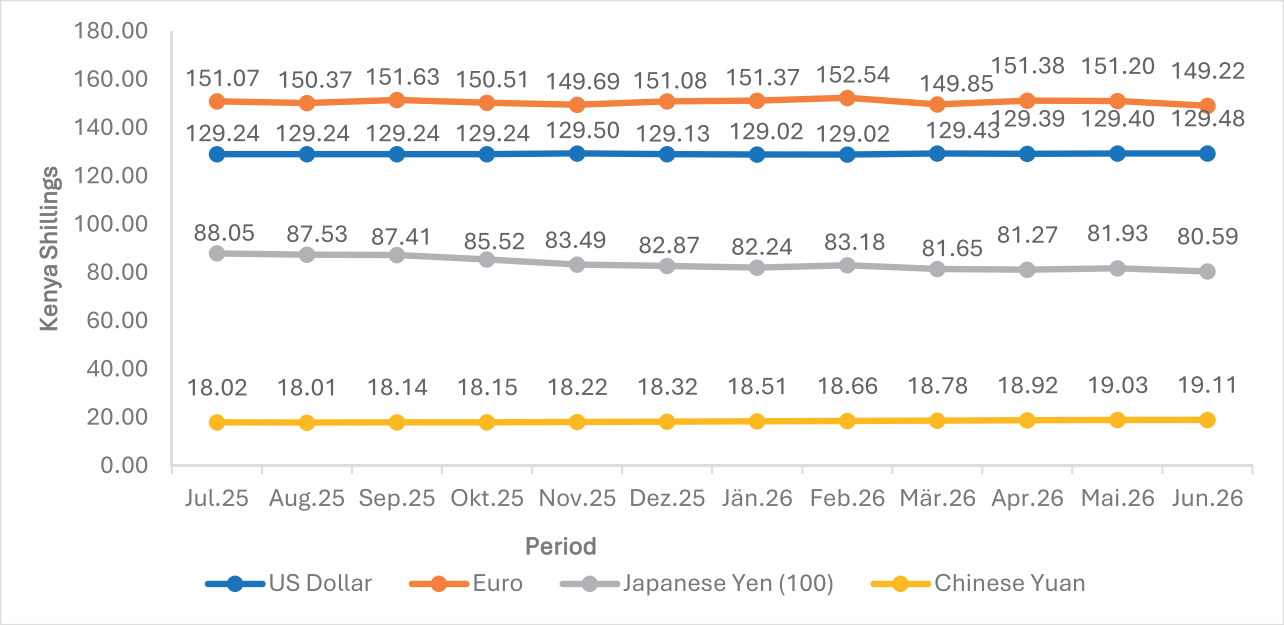
Further, the National Government should continue to strengthen domestic revenue mobilisation while maintaining a predictable and sustainable fiscal framework to reduce the budget deficit. Expenditure should be aligned with available resources and focused on high-priority programmes with the greatest 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, FY 2025/26

Ministry/ Department/ Agency	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 a petition for the outstanding court award for the Political Parties Fund	25/9/2025	200,000,000		01/10/25	200,000,000	
The National Treasury	To facilitate the issuance of innovative financing instruments in 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	03/10/2025	2,048,000,000				
	Issuance of an International sovereign bond for liability management operations in FY2025/2026	10/10/2025	86,288,253,157		13/10/2025	86,288,253,157	
	To the 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 the implementation of the consolidated Financial Action Task Force Action Plan by the implementing agencies	22/08/2025	2,175,100,000		11/12/2025	1,927,488,483	
State Department for Internal Security & National Administration	To carter 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	28/8/2025	5,000,000,000		16/10/2025	500,000,000	
					10/22/25	114,999,939	
					27/10/2025	505,009,875	

Ministry/ Department/ Agency	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.)
					03/11/2025	250,000,000	
					10/11/2025	250,000,000	
					17/11/2025	250,000,000	
					21/11/2025	125,001,131	
					24/11/2025	350,000,000	
					01/12/2025	175,739,995	
					02/12/2025	250,000,000	
					09/12/2025	250,000,000	
					17/12/2025	257,048,900	
					22/12/2025	326,500,000	
					29/12/2025	250,000,000	
					12/01/2026	265,000,000	
					19/01/2026	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	17/9/2025	3,710,000,000		21/10/2025	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		12/11/2025	3,100,000,000	
	Development of Schools Infrastructure, Nyamira County Projects (Loan AIA)	07/10/2025		1,656,477,207			
State House	Cater for Other Operating Expenses	09/08/2025	2,000,000,000		11/12/2025	271,743,161	
					16/12/2025	352,344,084	
					22/12/2025	490,342,021	
					23/12/2025	307,954,852	
					02/01/2026	293,214,712	
					09/01/2026	284,401,169	
	To cover other operating expenses	21/10/2025	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	
					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 the annuity project			4,093,106,803	12/11/2025	-	4,093,106,803

Ministry/ Department/ Agency	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 facilitate payment of mobilization fees for the Nairobi Intelligence Transport System (ITS) Phase III Project	09/12/2025		5,000,000,000			
	To cater for Pending Interim Certificates up to June 2026 under the Mombasa -Mariakani Road PROJECT	09/12/2025		500,000,000	-	-	
	To finance work certificates for the period up to February 2026 under China Development Bank	22/10/2025		10,500,000,000	-	-	
	To facilitate the outstanding IPCs for works completed under the Kitale - Morphus road project	07/10/2025		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	17/09/2025		2,000,000,000		-	
	To carter 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 carter for the construction of the 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 the East Africa Program for Results to KNBS	08/10/2025		2,629,994,547	17/12/2025		2,629,994,547

Ministry/ Department/ Agency	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	27/08/2025	3,000,000,000		5/11/2025	825,200,000	
					21/11/2025	1,200,189,800	
					10/12/2025	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	16/12/2025	318,512,436		22/12/2025	252,358,354	
					22/12/2025		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			2,000,000,000	01/02/2026		2,000,000,000
State Department for Youth Affairs and Creative Economy	To facilitate the celebration of International Youth Day (IYD) and National Youth Day Week, Development of the Youth Development Index (YDI) and the implementation of WHOZ'S NEXT Talent Search Program aimed at talent identification, development, and monetization.	05/08/2025	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				

Ministry/ Department/ Agency	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 rain seasons and settlement programme obligations	11/03/2026		5,000,000,000	30/03/2026		5,000,000,000
	To facilitate the Sugar Reforms Support Project	10/02/2026	1,000,000,000				
	To fund an additional amount for 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 Carter for payment of Africa Vaccines Acquisition Trust (AVAT) Facility	18/12/2025		7,253,163,004			
	To cater for the payment of pending bills incurred under the Kenya COVID-19 Health Emergency Response Project	18/8/2025		896,811,376			
State Department for Transport	Loan AIA to facilitate clearance of outstanding invoices under the supply & Commissioning of Kenya Railways Rolling Stock Project	11/12/2025	2,060,941,582				
	To facilitate payments for the Mombasa Special Economic Zone Project (Dongo Kundu)	21/08/2025		6,300,000,000			

Ministry/ Department/ Agency	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 Water and Sanitation	To ensure the Project implementation period, which ends on 14th December 2025 is met and to facilitate necessary payments under the project	16/12/2025		300,000,000			
	Request to access the full FY2025/26 budget for the Kenya Security Climate Resilience Project, which was expected to conclude on 30th September 2025	04/09/2025		300,000,000			
Office of the Deputy President	To cater for Hospitality Supplies & Services, Hire of Transport and other Operating Expenses	02/10/2025	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	200,000,000		18/06/2026	73,497,243	
					22/06/2026	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 the Loan Agreement from JICA which comes	31/10/2025	38,754,246				
State Department for Culture, Heritage and Arts	To facilitate the planning and hosting of the Kenya Music and Piny Luo Cultural Festival	13/11/2025	169,000,000		23/01/2026	105,000,000	
	To facilitate the planning and hosting of the 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 carter for enhanced National Security Operations	01/12/2025	1,000,000,000				

Ministry/ Department/ Agency	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 carter for enhanced security operations	06/09/2026	3,500,000,000				
National Police Service	For security-related expenditures	31/12/2025	300,000,000				
	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 in the Group Life Insurance Cover for members of the National Police Service and the Kenya Prisons Service	25/11/2025	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	04/12/2025	80,000,000				
State Department for Public Health and Professional Standards	To cater for the implementation of the Health Internship Programme	09/12/2025	5,630,000,000		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 Education and Training	To cater for the implementation of a new donor-funded project (Kenya-China TVET Project Phase III)	06/01/2025		3,967,967,832			
	To ensure the timely enrolment of Beneficiaries into TVET institutions by January 2026	18/12/2025	120,000,000				
State Department for Investments Promotion	To carter 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 Commission	To facilitate payments to the Social Health Authority	16/01/2026	7,000,000,000		30/03/2026	7,000,000,000	
State Department for Immigration and Citizen Services	To facilitate the ongoing Joint National and Civil Mobile Registration Outreach Programme towards efficient registration for National identity cards and birth certificates	28/01/2026	1,701,621,650	1,842,000,000			

Ministry/ Department/ Agency	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 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
State Department for Correctional Services	To carter for short fall on trainee allowances, food and rations, as well as expenses related to the pass-out parade of the prison recruits	12/02/2026	300,000,000				
Total			**212,687,348.367**	**66,773,498,422**		**187,987,060,444**	**21,472,954,107**

Source: *National Treasury and OCoB*

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
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

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
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 2025/26 (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 2025/26 (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 2025/26 (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)				Absorption Rate
		Approved Budget FY 2025/26 (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		
	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

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		Approved Budget FY 2025/26 (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

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		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	1,296	225	135	1,656	83

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		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

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		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	-	-	-	-	-	-	-	-	-	-	-	-

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		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

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		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

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		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 2025/26 (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	52.30	211.83	68.87	333.00	45	140	184	41	91	32	164	49

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		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

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	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 and Skills Development	National Employment Authority	-	-	-	-	-	-	-	-	-	-	-	-

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		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

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		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 Forestry	1. KFS	6,600.00	2,643.28	10.32	9,253.60	4,430	3,943	8,372	6,716	1,508	-	8,224	89

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	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

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	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

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	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

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	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
	Un‹ted 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
	Maende|eo 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

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	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 2025/26 (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 2025/26 (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 2025/26 (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
	5. Victims Protection Board.	-	18.36	-	18.36	18	-	18	-	18	-	18	100

Parent Ministry	Name of the SAGA	Budget				Funding			Expenditure (Kshs)				
		Approved Budget FY 2025/26 (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)				
		Approved Budget FY 2025/26 (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		
	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 2025/26 (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 2025/26 (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 2025/26 (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		
	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 Development Authority	850	-	-	850	850	-	850	550	-	-	550	65
	Lake Basin Development Authority	355	-	-	355	355	-	355	355	-	-	355	100
	Ewaso Ngiro North Development 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 Metropolitan Area Transport Authority	1,541	-	11	1,552	1,552	-	1,552	733	-	11	744	48
	3.Kenya Railways Corporation	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 2025/26 (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 2025/26 (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		
	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 2025/26 (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 2025/26 (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		
	Lake Victoria South Water Works Development Agency	3,086	-	-	3,086	2,890	-	2,890	1,904	-	-	1,904	62
	Central Rift Valley Water Works Development 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 Havesting 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 University	166	-	-	166	90	76	166	95	-	-	95	57
	Commission For University 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 2025/26 (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 2025/26 (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 2025/26 (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 2025/26 (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 2025/26 (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 2025/26 (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**
Grand 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*

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