

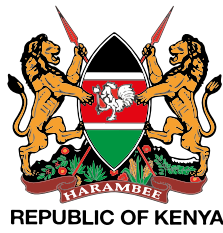


**Office of the
Controller of Budget**
Budget Oversight for Transparency

NATIONAL GOVERNMENT BUDGET IMPLEMENTATION REVIEW REPORT

**FIRST NINE MONTHS
FY 2025/26**

MAY, 2026



**Office of the
Controller of Budget**

**NATIONAL GOVERNMENT
BUDGET IMPLEMENTATION REVIEW REPORT**

FIRST NINE MONTHS

FY 2025/26

May, 2026

FOREWORD

The Office of the Controller of the Budget is established under Article 228 of the Constitution of Kenya and enacted by the Controller of Budget Act, Cap 429, to oversee the implementation of budgets for the national and county governments by approving withdrawals of public funds and reporting to each House of Parliament on the budget's performance. Article 228(6) of the Constitution requires that I submit to each house of Parliament a report on the implementation of the budget of the national and county governments.

It is against this background that I present the National Government Budget Implementation Review Report for the first nine months of FY 2025/26, covering the period from 1 July 2025 to 31 March 2026. The report is aligned with Section 9(5) of the Controller of Budget Act, Cap 429, which states that, despite the first quarterly report, each subsequent report should contain cumulative amounts from the beginning of that year.

This report presents the budget implementation of the National Government in line with Section 9(2) of the Controller of Budget Act, Cap 429, which outlines the information to be contained in the report. This includes the approved budget for FY 2025/26; funds received into the Consolidated Fund; exchequer releases and actual expenditures. Exchequer releases consist of funds released for Ministerial recurrent and development votes, Consolidated Fund Services (CFS) and to County governments' equitable shareable revenue. National government expenditure comprises the Consolidated Fund Services and Ministries, Departments, and Agencies (MDAs). Spending is further disaggregated into 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. In addition, expenditure is reported on an accrual basis of accounting, in line with the three-year phased implementation approach to the transition from the Cash to the Accrual basis of Accounting, as approved by Cabinet on 7 March 2024.

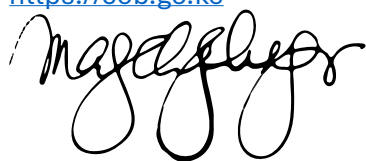
It is worth noting that under the accrual basis of accounting, revenue is recognized when earned and expenditure when incurred, whereas the cash basis of accounting recognizes revenue when received and expenditure when paid.

The data used in preparing this report were 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 and the report for the Consolidated Fund Services (CFS) as submitted by the National Treasury.

The report also highlights the key issues that hindered the seamless implementation of the budget in the first nine months of FY 2025/26 and offers recommendations to address them. The recommendations are appropriate for the Legislature in its oversight role and for the Executive in its policy-making related to budget execution. Furthermore, the report provides the public with information on the budget performance for the national government during the first nine months of FY 2025/26, in line with Section 39(8) of the PFM Act, Cap 412A.

My appreciation to all those who have contributed to the publication of this report. These include my staff at the Office of the Controller of Budget and Accounting Officers from respective Ministries, Departments and Agencies for the timely submission of budget performance reports for the first nine months of FY 2025/26. The report is also available on the Office of the Controller of Budget Website:

<https://cob.go.ke>



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

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LIST OF ABBREVIATIONS AND ACRONYMS

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

IFMIS -	Integrated Financial Management Information System
IMF -	International Monetary Fund
IPOA -	Independent Policing Oversight Authority
JSC -	Judicial Service Commission
KeNHA -	Kenya National Highways Authority
KIRDI -	Kenya Industrial Research and Development Institute
KNH -	Kenyatta National Hospital
Kshs-	Kenya Shillings
KSG-	Kenya School of Government
MDAs -	Ministries, Departments and Agencies
MDACs-	Ministries, Departments, Agencies and Counties
MPARD -	Mombasa Port Area Road Development
MSME -	Micro, Small, and Medium Enterprises
MTEF -	Medium Term Expenditure Framework
MTP -	Medium Term Plan
NCPB -	National Cereals and Produce Board
NGBIRR -	National Government Budget Implementation Review Report
NGEC -	National Gender and Equality Commission
NIS -	National Intelligence Service
NLC -	National Land Commission
NMS -	Nairobi Metropolitan Services
NPSC -	National Police Service Commission
OCOB -	Office of the Controller of Budget
ODPP -	Office of the Director of Public Prosecutions
ORPP -	Office of the Registrar of Political Parties
PAIR -	Public Administration and International Relations
PDF -	Portable Document Format
PE -	Personnel Emoluments
PFM -	Public Finance Management

PPG -	Public and Publicly Guaranteed
PS -	Public Service Superannuation Scheme
RIVATEX -	Rift Valley Textile
RMNCAH -	Reproductive, Maternal, Newborn Child, and Adolescent Health
SACCO -	Savings and Credit Cooperative Organisation or Society
SAGAs -	Semi-Autonomous Government Agencies
SAM -	Salaries, Allowances, and Miscellaneous
SC -	State Corporation
SDR -	Special Drawing Rights
SME -	Small and Medium Enterprises
SOE -	State-Owned Enterprise
SPCR -	Social Protection, Culture and Recreation
Tn -	Trillion
TSC -	Teachers Service Commission
TVET -	Technical Vocational and Education Training
USA -	United States of America

EXECUTIVE SUMMARY

The first nine months National Government Budget Implementation Review Report covers 1st July 2025 to 31st March 2026 and is the third quarterly report for FY 2025/26. The report has been prepared in compliance 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, Digital Superhighway, and 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 original gross budget for FY 2025/26 amounts to Kshs. 4.69 trillion, compared to Kshs.4.37 trillion in the FY 2024/25 after Supplementary III Estimates. This comprises Kshs.744.84 billion for ministerial development expenditure, which was 16 per cent of the original gross national budget and 29 per cent of the original gross ministerial budget of Kshs.2.55 trillion. Recurrent vote allocation amounts to Kshs.3.95 trillion, comprising the ministerial recurrent allocation of Kshs.1.80 trillion (38 per cent of the original gross national budget) and Consolidated Fund Services (CFS) at Kshs. 2.14 trillion (46 per cent of the original gross national budget), with CFS recording the highest proportion of the gross budget. The Education Sector received the highest budget allocation of Kshs.703.07 billion, followed by Energy, Infrastructure and Information Communication Technology Kshs.534.63 billion, reflecting their key role in the economy.

To finance the budget, the government, through the National Treasury, targeted funds from various revenue sources, including Tax and Non-Tax Revenue, Borrowing (both external and domestic), grants, other domestic financing, and ministerial Appropriations-in-Aid (A-IA). During the reporting period, receipts into the Consolidated Fund amounted to Kshs. 3.21 trillion, representing 72 per cent of the original net estimates of Kshs.4.43 trillion, compared to the Kshs.2.75 trillion (62 per cent) received in the same period in FY 2024/25. The Tax revenue stream contributed the highest proportion of receipts, recording 54 per cent (Kshs.1.72 trillion), while proceeds from Domestic borrowing recorded the highest performance at 88 per cent (Kshs.965.87 billion).

The total exchequer issues from the Consolidated Fund to Ministries, Departments and Agencies, Consolidated Fund Services, and the County Governments amounted to Kshs.3.21 trillion, representing 72 per cent of the original net estimates of Kshs.4.43 trillion, compared to 59 per cent (Kshs.2.64 trillion) recorded in a similar period in FY 2024/25. The exchequer issues comprised ministerial development expenditure, Kshs.262.63 billion, representing 65 per cent of the annual net estimates, ministerial recurrent expenditure, Kshs.1.17 trillion, representing 80 per cent of the net annual estimates, Consolidated Fund Services, Kshs.1.50 trillion, representing 70 per cent of the annual net estimates and to

County governments Kshs.275.98 billion, representing 67 per cent of the annual net estimates as Equitable shareable revenue as per the County Allocation of Revenue Act, 2025. The Consolidated Fund Services comprise public debt (Kshs.1.36 trillion representing 72 per cent of the annual estimates), Pensions and Gratuities (Kshs.129.22 billion representing 55 per cent of the annual net estimates), and Salaries, Allowances to Constitutional Office Holders, and Miscellaneous Services (Kshs.2.80 billion representing 59 per cent of the annual estimates).

The National Government's gross expenditure for the first nine months of FY 2025/26 amounted to Kshs.3.36 trillion, representing 72 per cent of the National Government's original gross estimates of Kshs.4.69 trillion compared to 62 per cent (Kshs.2.86 trillion) recorded in a similar FY 2024/25 period. This expenditure comprises ministerial development expenditure of Kshs.507.90 billion (with an absorption rate of 68 per cent), recurrent ministerial expenditure at Kshs.1.36 trillion (absorption rate of 75 per cent) and CFS expenditure at Kshs.1.50 trillion (an absorption rate of 70 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.347.31 billion, representing 70 per cent of total development expenditure. Construction and Civil Works was the second-highest expenditure category at Kshs.93.20 billion, accounting for 13 per cent of total development expenditure, with the State Department for Housing and Urban Development recording the highest expenditure under this category at Kshs.75.75 billion, attributed to the government's affordable housing project.

A review of the recurrent expenditure shows that Kshs.516.97 billion was spent on Compensation to Employees, representing 39 per cent of the gross recurrent expenditure by MDAs and 23 per cent of the national government's equitable share of the revenue raised nationally, which is in line with the Regulation 26(1) (a) of the Public Finance Management (National Government) Regulations 2015 which set a limit that compensation to employees shall not exceed 35 per cent of the national government's equitable share of the revenue raised nationally and other revenues generated by the national government pursuant to Article 209(4) of the Constitution. Total Current transfers to other government institutions were Kshs.587.58 billion and subsidies of Kshs.61.77 billion, representing 43 per cent and 5 per cent of the gross recurrent expenditure, respectively. Other budget items with significant expenditures included Insurance costs at Kshs.23.27 billion, Travel expenditure, Kshs.17.38 billion, comprising domestic travel at Kshs.10.88 billion and foreign travel at Kshs.6.51 billion. Other expenses amounted to Kshs.61.28 billion in the period under review, representing 5 per cent of the gross recurrent expenditure, with the State Department for Internal Security and National Administration recording the highest expenditure of Kshs.13.15 billion towards security operations in the country.

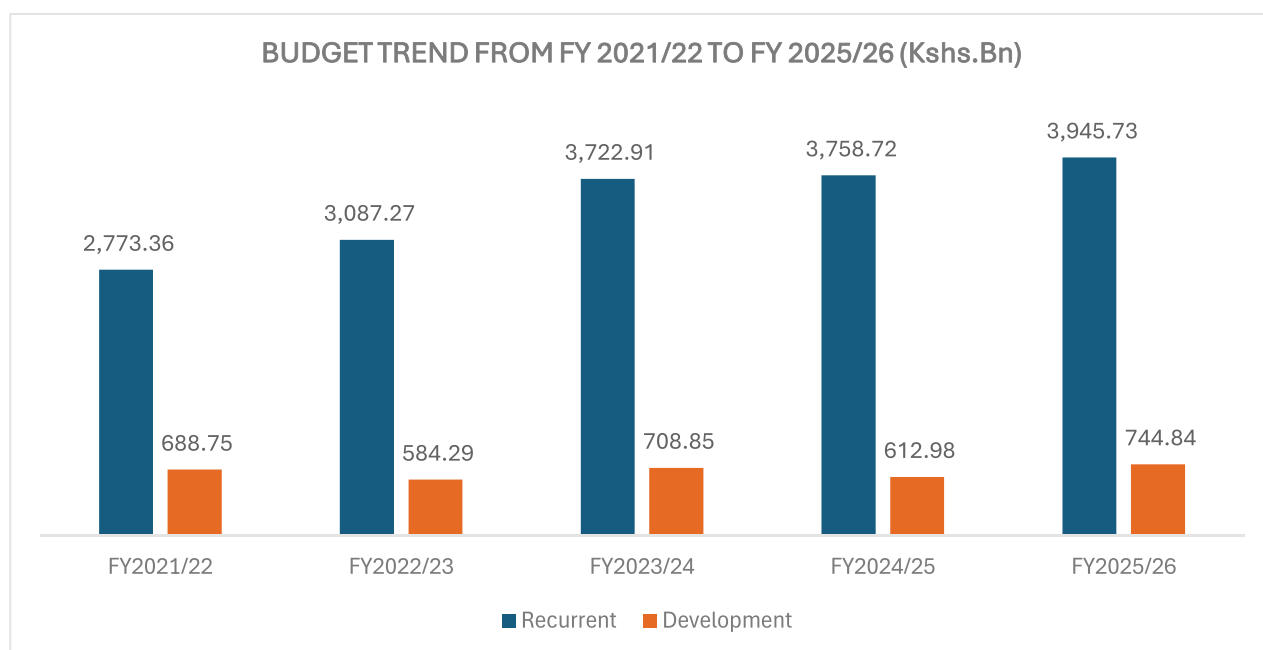
As of 31st March 2026, the Public debt stock stood at Kshs.12.82 trillion, comprising Kshs. 5.68 trillion owed to external lenders (44 per cent) and Kshs.7.14 trillion due to domestic lenders (56 per cent). The public debt stock increased by 9 per cent from Kshs.11.80 trillion as of 30th June 2025, equivalent to 69.9 per cent of GDP, exceeding the 55 per cent threshold approved by Parliament. External debt increased by 4 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 two Eurobonds of Kshs.86.29 billion and Kshs.58.13 billion floated in October 2025 and February 2026, respectively. Domestic debt recorded 13 per cent growth, attributable to increased borrowing through Treasury bills and bonds in the domestic market. Total ex-

penditure on public debt in the first nine months of FY 2025/26 amounted to Kshs.1.35 trillion, representing 72 per cent of the approved estimates, compared to Kshs.1.20 trillion (59 per cent) recorded in a similar period of FY 2024/25. The increase is mainly attributed to the settlement of principal payments for external debt at Kshs.419.70 billion, compared to Kshs.295.27 billion paid in a similar period in FY 2024/25.

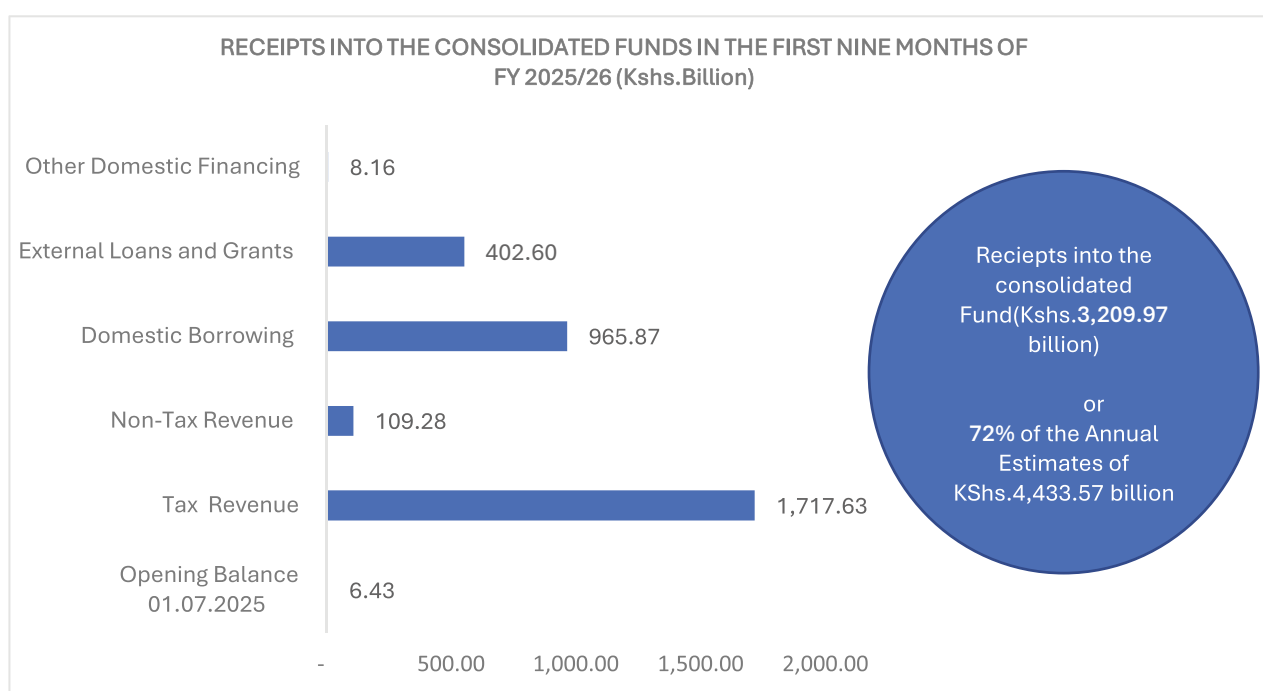
During the reporting period, budget implementation faced several challenges, hindering the timely execution of planned government activities. Key issues identified by the Controller of Budget included delays in procuring goods and services, accumulation of trade payables (pending bills), and increased reliance on supplementary expenditure under Article 223 of the Constitution. Procurement delays were largely attributed to challenges during the rollout of the Electronic Government Procurement (e-GP) system, including limited technical capacity, integration gaps, delayed approvals, low supplier responsiveness, and intermittent technical issues. Additionally, the stock of pending bills remained high while approvals under Article 223 increased significantly compared to a similar period in the previous financial year.

To address the challenges, the Controller of Budget recommended strengthening user capacity through targeted training and supplier sensitization to improve the implementation of the e-GP system and enhance procurement efficiency. Further, verified pending bills should be settled on a First-In-First-Out basis and adequately budgeted for within the annual and medium-term budget framework, while accounting officers should ensure timely remittance of statutory deductions. Additionally, expenditure under Article 223 should be strictly limited to unforeseen and emergency expenditures, alongside a review of the legislative framework and strengthened control mechanisms to safeguard fiscal discipline and enhance budget transparency.

KEY HIGHLIGHTS

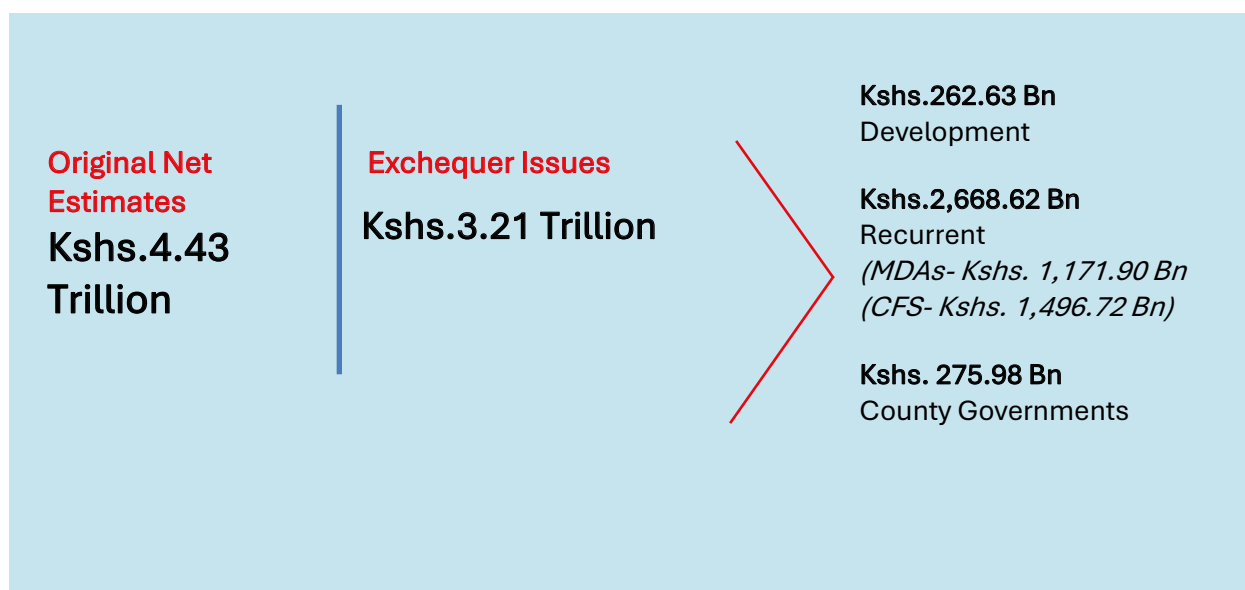


Source: National Treasury



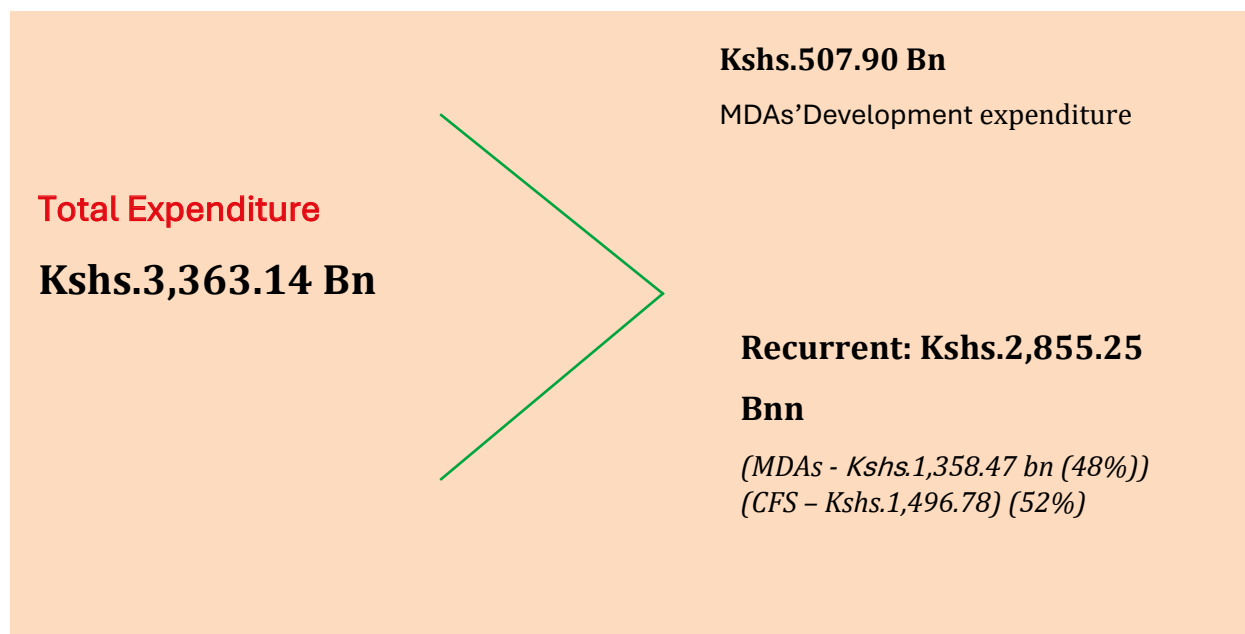
Source: National Treasury

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



Source: National Treasury

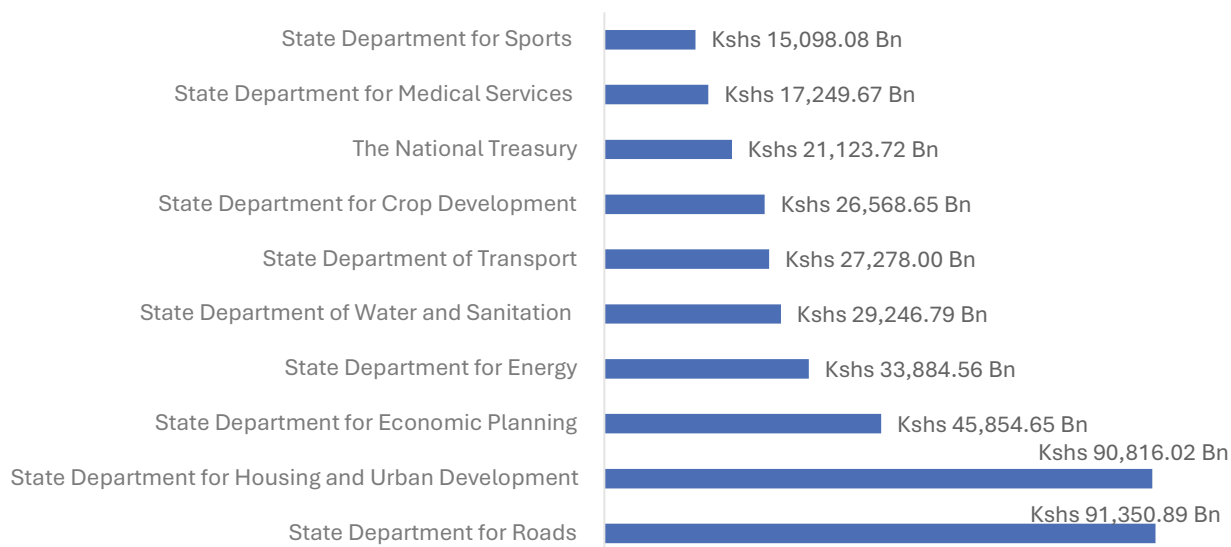
NATIONAL GOVERNMENT GROSS EXPENDITURE FOR THE FIRST NINE MONTHS FY 2025/26



Source: Ministries, Departments and Agencies

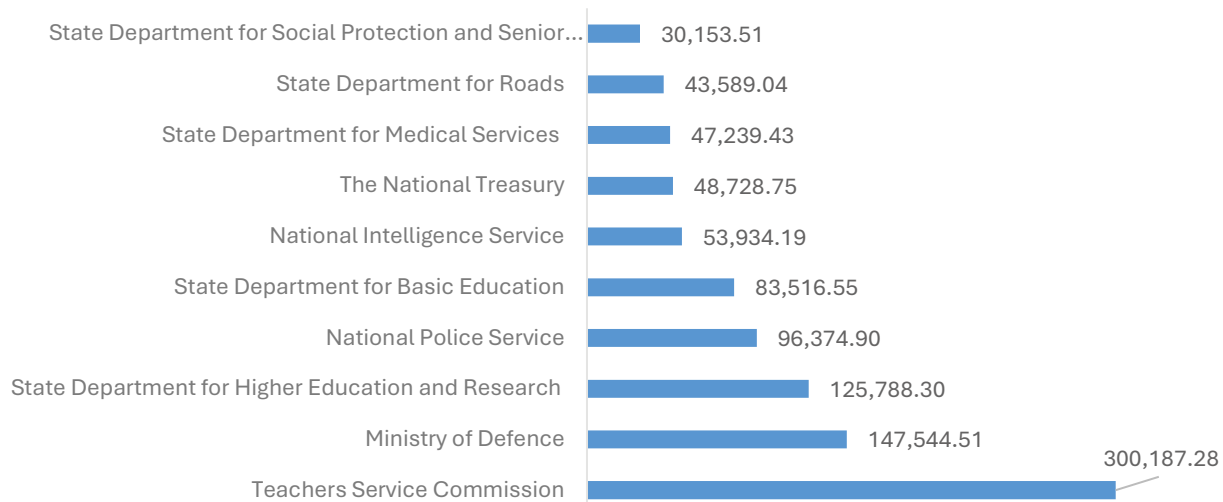
Expenditure exceeds the amount issued by the exchequer, which is due to Appropriations-in-Aid by MDAs not from the Consolidated Fund.

TOP 10 MDAs ON DEVELOPMENT EXPENDITURE THE FIRST NINE MONTHS OF FY 2025/26

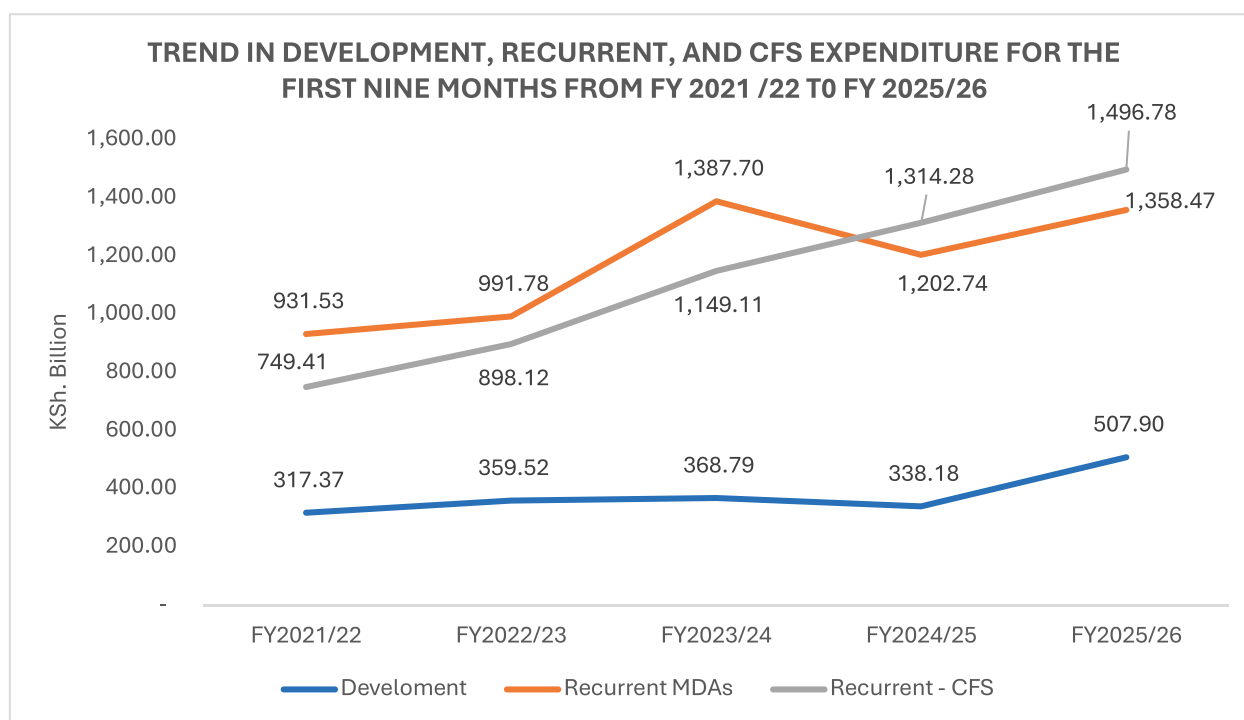


Source: Ministries, Departments and Agencies

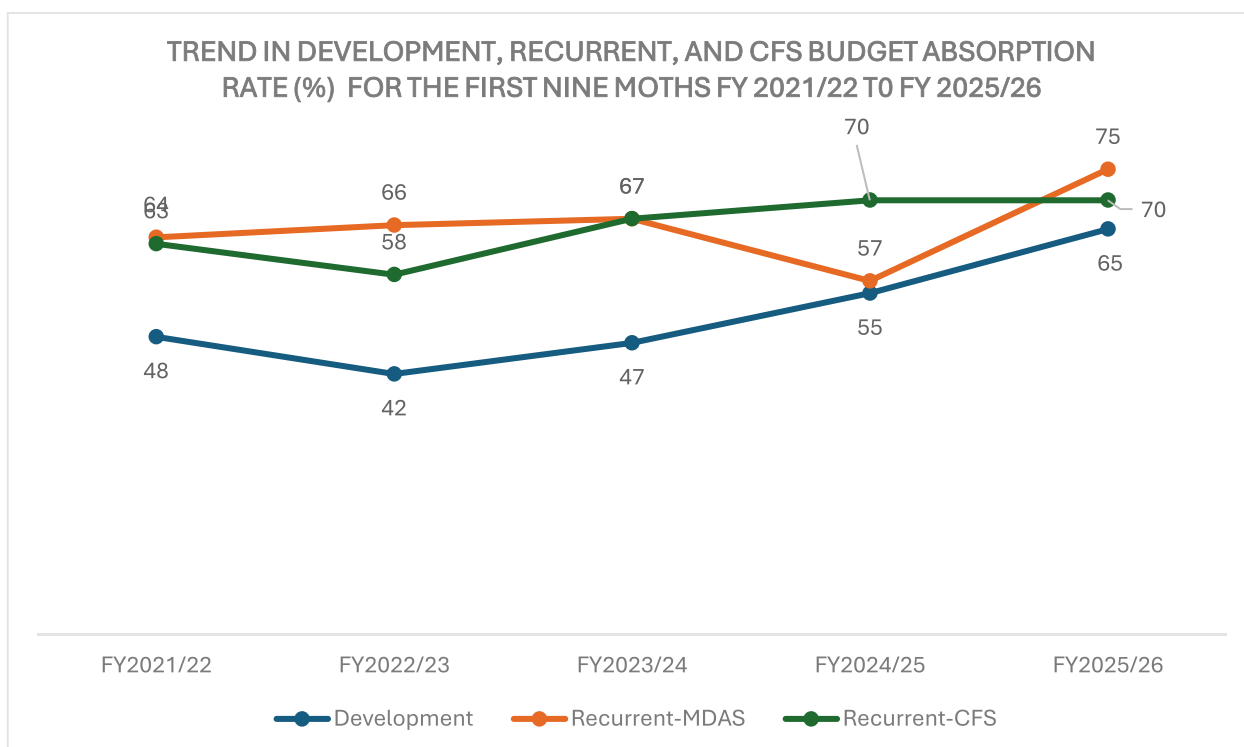
TOP 10 MDAs ON RECURRENT EXPENDITURE THE FIRST NINE MONTHS OF FY 2025/26 (Kshs.Billion)

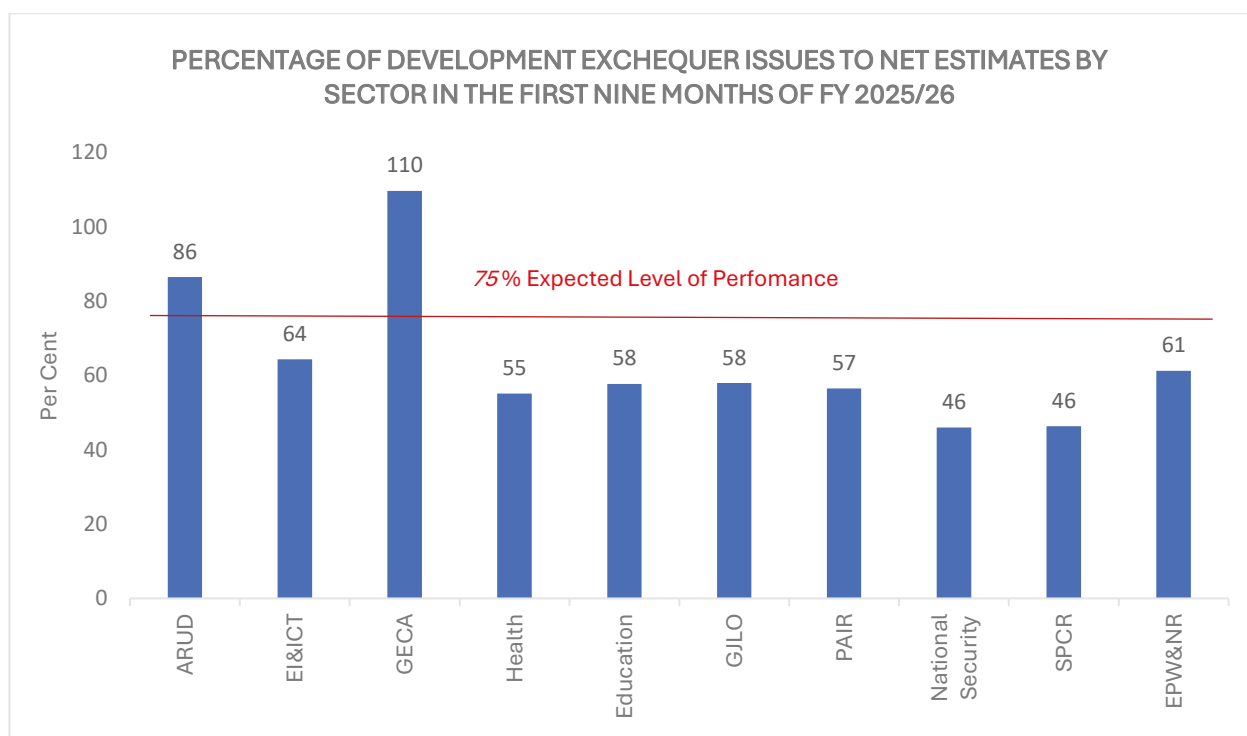


Source: Ministries, Departments and Agencies

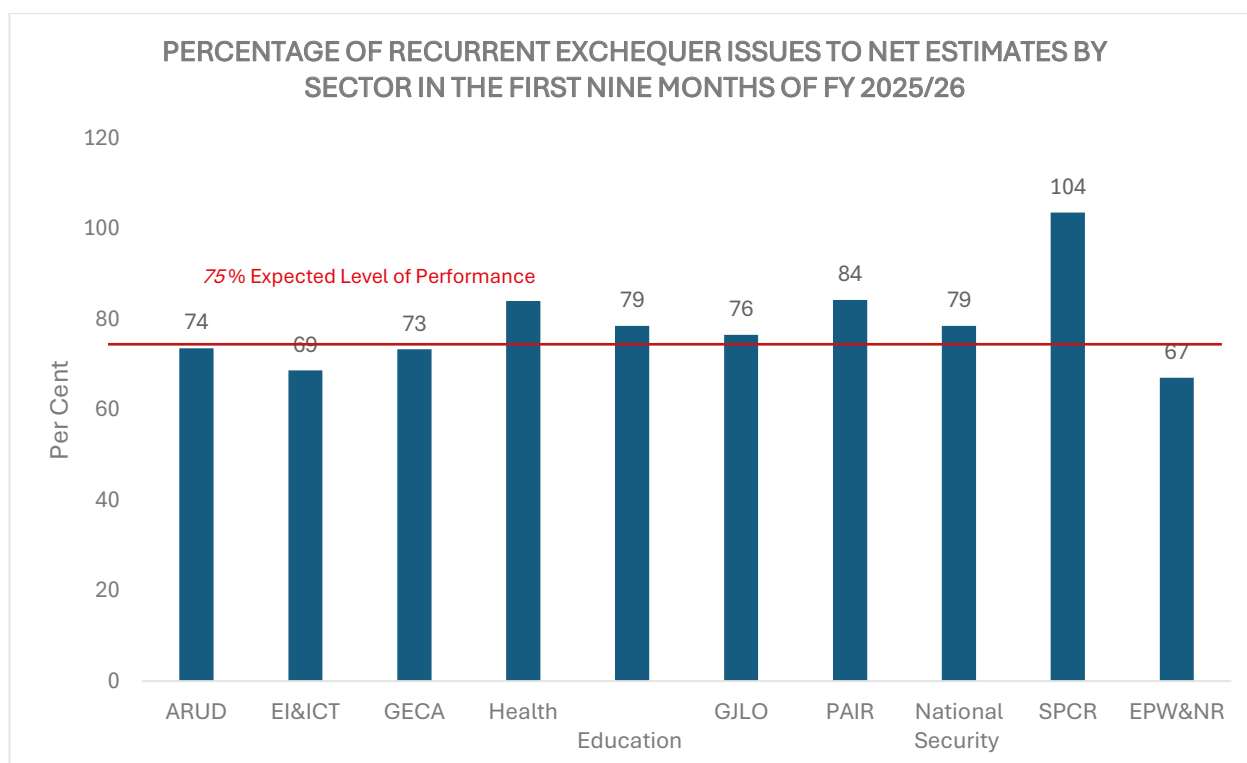


Source: Ministries, Departments and Agencies

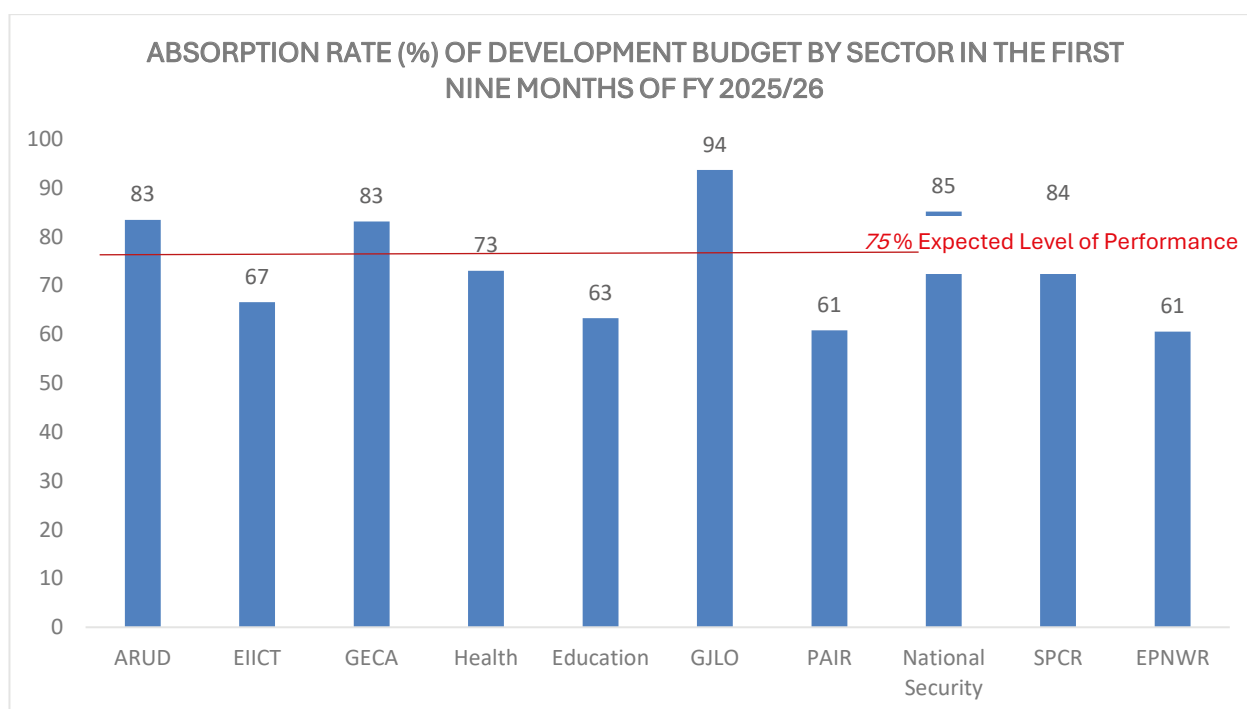




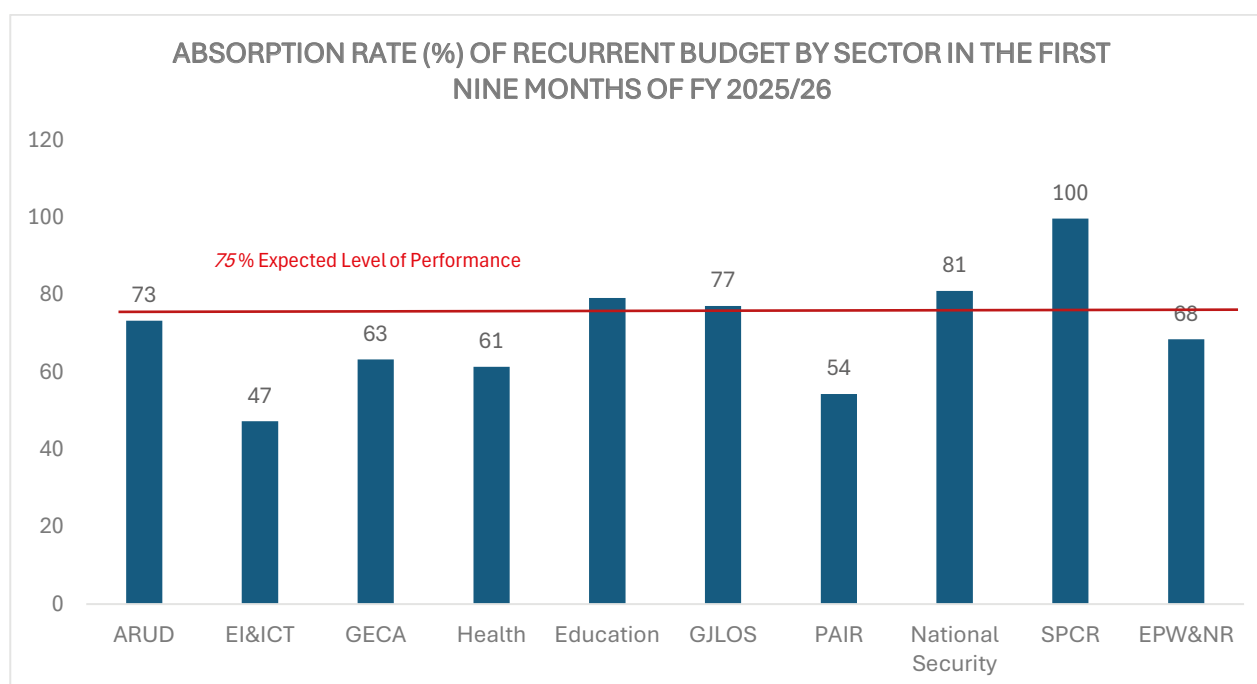
Source: Ministries, Departments and Agencies



Source: Ministries, Departments and Agencies

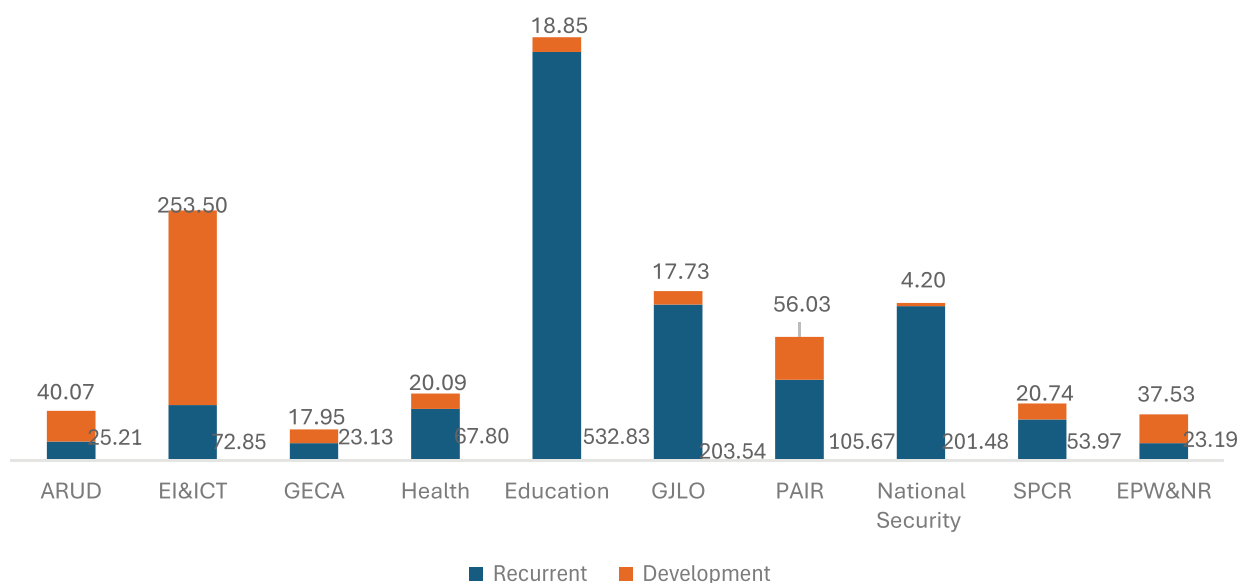


Source: Ministries, Departments and Agencies



Source: Ministries, Departments and Agencies

RECURRENT AND DEVELOPMENT EXPENDITURE BY SECTOR IN THE FIRST NINE MONTHS OF FY 2025/26 (Kshs.Billion)



FY 2025/26 GROSS BUDGET BY SECTORS



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



Energy, Infrastructure and ICT
Kshs. 534.63 Bn



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



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



Health
Kshs.138.11 Bn



Education
Kshs.703.07 Bn



National Security
Kshs.253.77 Bn



Governance, Justice, Law and Order
Kshs.283.04 Bn



Social Protection, Culture
and Recreation – ***Kshs.78.99***



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

1. INTRODUCTION

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

The report is presented in seven chapters. It is prepared in line with Section 9(2) of the Controller of Budget Act, Cap 429, which outlines the information the Controller of Budget must report in the quarterly budget implementation reports. To evaluate budget performance in the first nine months, the analysis assumes a linear relationship with projected performance at 75 per cent. Chapter one is the introduction. Chapter two presents the receipts into the Consolidated Fund and Exchequer releases to Ministries, Departments and Agencies, Consolidated Fund Services and the County Revenue Fund for the forty-seven counties. Exchequer issues performance is expressed as a percentage of the annual net estimates.

Chapter Three presents an overview of the national government budget implementation in the first nine months of FY 2025/26, performance of the Consolidated Fund Services, Ministerial expenditure by economic classification and the status of trade payables/pending bills for the National Government. The trade payables comprise of pending payments from MDAs and other government entities (Semi-Autonomous Government Agencies/State Corporation/State Owned Enterprises). 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, planned to support fiscal analysis by breaking down government fiscal statistics for comparability. The approved budget is referred to as the gross estimates while cumulative expenditure comprises paid and accrued expenses, disaggregated by programme, sub-programme, and project implementation by MDAs. Performance is assessed using the absorption rate, which is an expression of the expenditure relative to the annual budget.

A notable development during the reporting period was the creation of additional MDAs through Executive Order No. 1 of 2025, which repealed Executive Order No. 2 of 2023 and dissolved the State Department for Performance and Delivery Management, and established an additional seven State Departments. These include the State Department for National Government Coordination, Science Research and Innovation, Public Investments and Assets Management, Special Programmes, Aviation and Aerospace Development, Children Services and Justice, Human Rights and Constitutional Affairs. Their mandates are expanded 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 an emerging issue on Public Debt, specifically external debt and makes necessary recommendations for the government in debt management. Chapter Seven is the conclusion.

Annexes support the chapters. Annex I shows major foreign currencies exchange rates to Kenya Shillings, Annex II presents Exchequer issues under Article 223 of the Constitution, Annex III recurrent Vote Budget Performance, Annex IV details the MDAs' Recurrent Performance by Economic Classification, Annex V presents MDAs Development Expenditure, Annex VI shows Current Transfer to SAGAs, Annex VII shows Capital Transfers, Annex VIII and IX show MDAs' and State Corporations/State Owned Enterprises/SAGAs Trade Payables (over 270 days), Annexes X, XI and XII show sectors' budget performance for ministerial Development, Recurrent and for the both votes 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 first nine months of FY 2025/26. The funds released were used to fund Consolidated Fund Services, ministerial development expenditure, recurrent expenditure, and transfers to the forty-seven counties as an equitable share as per the County Allocation Revenue Act, 2025.

2.2. Revenue Estimates and Receipts into the Consolidated Fund

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

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

2.2.1 Receipts into the Consolidated Fund

In the first nine months of FY 2025/26, receipts into the Consolidated Fund amounted to Kshs.3.21 trillion, representing 72 per cent of the net annual target, an increase compared to Kshs.2.75 trillion (62 per cent of the annual target) recorded in the first nine months of FY 2024/25. The receipts comprised 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 the first nine months of FY 2025/26.

Table 2.1: Statement of Receipts into the Consolidated Fund

Receipts Category	Original Estimates FY 2025/26 (Kshs.)	Receipts as of 31 st March 2026 (Kshs.)	Performance Against Annual Target (%)	Contribution by Category (%)	Receipts as of 31 st March 2025 (Kshs.)	Change over Receipts as of 31 st March 2026	Movement in (%)
Opening Balance 01.07.2024		6,427,596,936.91		-	1,165,472,645.45	5,262,124,291.46	82
Tax Revenue	2,627,062,211,976.26	1,717,632,657,365.50	65	54	1,579,435,426,664.20	138,197,230,701.30	8
Non-Tax Revenue	127,646,334,082.98	109,279,064,739.30	86	3	122,307,729,295.21	-13,028,664,555.91	(12)
Domestic Borrowing	1,098,261,888,821.11	965,873,747,167.15	88	30	731,598,268,573.30	234,275,478,593.85	24
External Loans and Grants	569,809,081,748.00	402,602,164,357.20	71	13	314,079,983,182.60	88,522,181,174.60	22

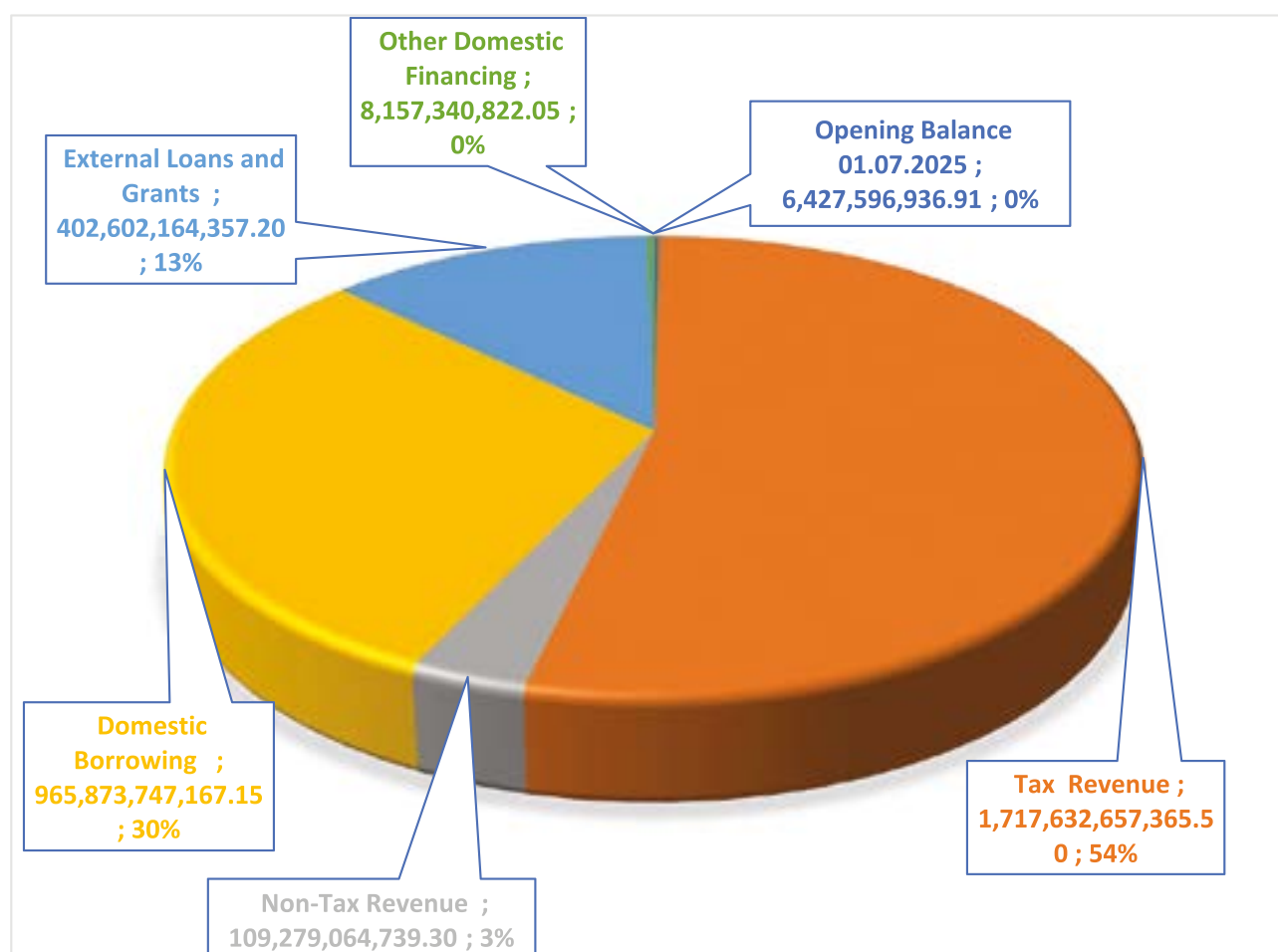
Receipts Category	Original Estimates FY 2025/26 (Kshs.)	Receipts as of 31 st March 2026 (Kshs.)	Performance Against Annual Target (%)	Contribution by Category (%)	Receipts as of 31 st March 2025 (Kshs.)	Change over Receipts as of 31 st March 2026	Movement in (%)
Other Domestic Financing	10,795,343,839.00	8,157,340,822.05	76	-	4,442,840,654.70	3,714,500,167.35	46
Total	4,433,574,860,467.35	3,209,972,571,388.11*	72	100	2,753,029,721,015.46	456,942,850,372.65	14

Source: National Treasury

*Includes Opening Balance

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

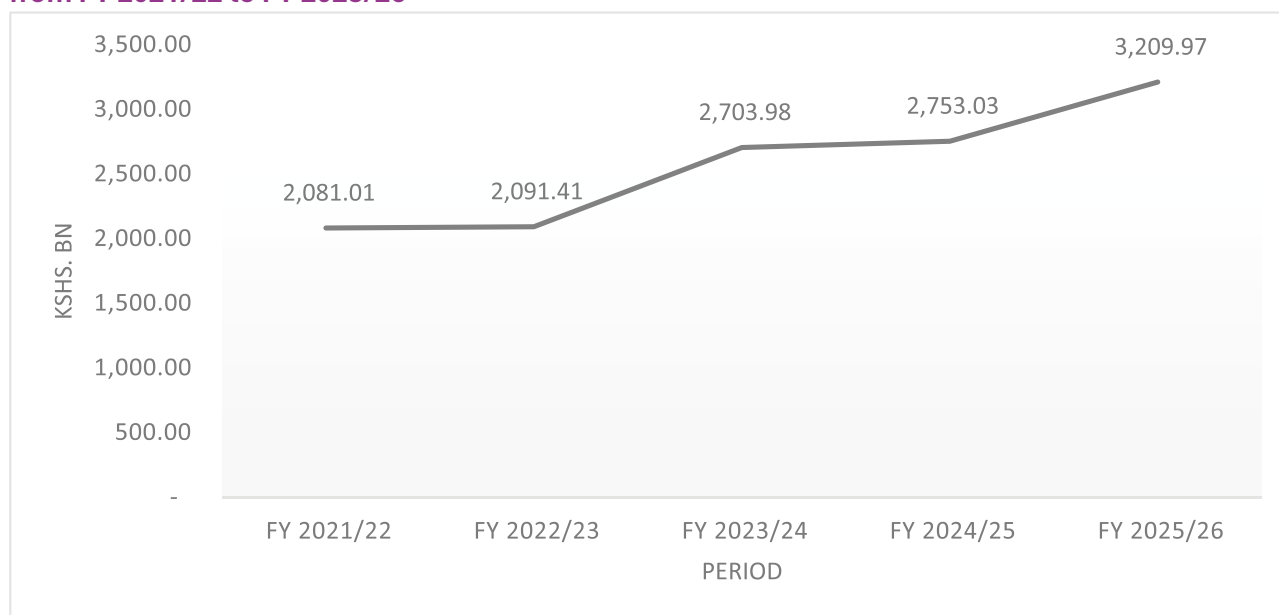
Figure 2.1: Contribution by Source into the Consolidated Fund (Kshs.)



Source: National Treasury

Figure 2.2 shows the trend of receipts into the Consolidated Fund in the first nine months of the financial years from FY 2021/2022 to FY 2025/26.

Figure 2.2: Receipts into the Consolidated Fund in the first nine months of the financial years from FY 2021/22 to FY 2025/26



Source: National Treasury

Figure 2.2 indicates that receipts into the consolidated fund grew by 14 per cent in the first nine months of FY 2025/26 compared with the same period in FY 2024/25. This was attributed to increased Domestic borrowing, which grew by 24 per cent.

2.3. Exchequer Releases

This section presents exchequer issues by the National Treasury as approved for withdrawal from the Consolidated Fund by the Controller of Budget in the first nine months of FY 2025/26. This is the amount the National Treasury issues from the Consolidated Fund and applies towards supply granted for services during the financial year to support budget expenditure excluding Appropriations in Aid.

In the first nine months of FY 2025/26, net exchequer issues to National and County governments amounted to Kshs.3.21 trillion, representing 72 per cent of the annual net estimates, compared to Kshs.2.64 trillion (59 per cent) issued in a similar period of FY 2024/25.

Table 2.2 summarises exchequer issues by the National Treasury in the first nine months of FY 2025/26.

Table 2.2: Summary of Exchequer Issues

Vote	First Nine Months of FY 2025/26				First Nine Months of FY 2024/25			
	Original Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	% of Exch. Issues to Original Net Estimates	% of Exchequer issues to total Issues	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	% of Exch. Issues to Revised Net Estimates	% of Exchequer issues to Total Issues
Recurrent	3,611.48	2,668.62	74	83	3,701.70	2,215.06	60	84
: MDAs	1,470.45	1,171.90	80	36	1,412.67	991.75	70	38
: CFS	2,141.03	1,496.72	70	47	2,289.03	1,223.30	53	46

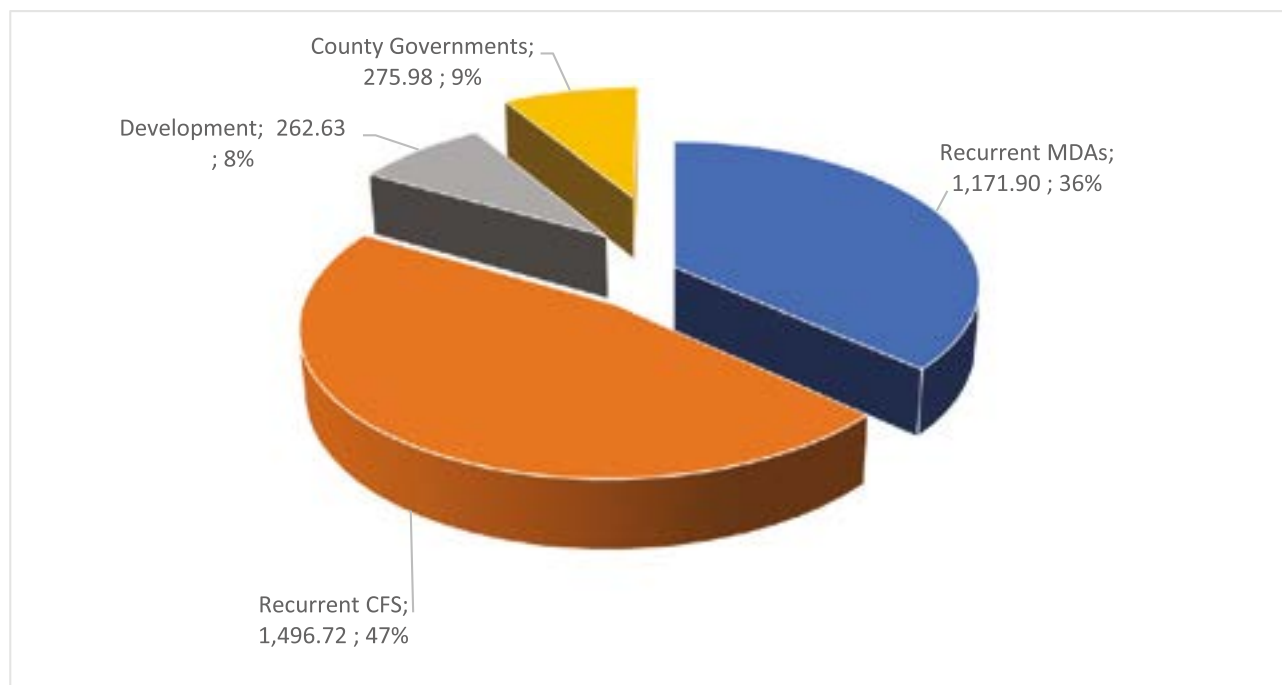
Vote	First Nine Months of FY 2025/26				First Nine Months of FY 2024/25			
	Original Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	% of Exch. Issues to Original Net Estimates	% of Exchequer issues to total Issues	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	% of Exch. Issues to Revised Net Estimates	% of Exchequer issues to Total Issues
Development (MDAs)	407.10	262.63	65	8	354.93	170.83	48	6
Sub-Total	4,018.57	2,931.25	73	91	4,056.64	2,385.89	59	90
County Governments*	415.00	275.98	67	9	418.26	255.54	61	10
Total	4,433.57	3,207.22	72	-	4,474.89	2,641.43	59	-

Source: National Treasury and OCOB

Table 2.2 shows that the Recurrent vote (MDAs and CFS budget) recorded the highest percentages of exchequer issues to net estimates, at 74 per cent, while the Ministerial Development vote recorded the lowest, at 65 per cent of the annual net estimates. The Consolidated Fund Services under the recurrent vote received the highest proportion of total exchequer issues, recording 47 per cent (Kshs. 1,496.72 billion), indicating it accounted for the largest portion of the receipts into the consolidated fund, while the Ministerial Development vote received the smallest portion at 8 per cent (Kshs.262.63 billion).

Figure 2.3 illustrates the proportion of exchequer issues by major category in the first nine months of 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, (ii) Education (iii) Energy, Infrastructure, and Information Communications Technology, (iv) Environment Protection, Water and Natural Resources (v) General Economic and Commercial Affairs (vi) Governance, Justice, Law and Order (vii) Health (viii) National Security (ix) Public Administration and International Relations and (x) Social Protection, Culture and Recreation.

In the first nine months of FY 2025/26, exchequer issues to the ten sectors (MDAs) amounted to Kshs.1.43 trillion, representing 76 per cent of the original annual net estimates of Kshs.1.88 trillion, compared to 66 per cent (Kshs.1.16 trillion) recorded in a similar period of FY 2024/25. Table 2.3 summarises the sector's exchequer issues in the first nine months of FY 2025/26.

Table 2.3: Exchequer Issues by Sector

Sector	First Nine Months of FY 2025/26			First Nine Months of FY 2024/25		
	Original Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Original Net Estimates	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Revised Net Estimates
ARUD	59.13	48.85	83	58.16	39.95	69
EIICT	147.05	95.39	65	121.78	54.90	45
GECA	36.25	32.40	89	40.04	19.46	49
Health	93.55	74.44	80	94.04	51.64	55
Education	624.74	485.58	78	604.27	440.82	73
GJLO	269.34	204.38	76	245.05	164.83	67
PAIR	291.45	213.13	73	280.88	164.58	59
National Security	242.01	189.69	78	227.87	160.59	70
SPCR	57.50	55.17	96	48.71	40.85	84
EPWNR	56.54	35.50	63	46.81	24.96	53
Total	1,877.56	1,434.53	76	1,767.60	1,162.59	66

Source: National Treasury

The Social Protection, Culture and Recreation Sector received the highest proportion of exchequer issues to revised net estimates at 96 per cent, which is attributed to high proportions of exchequer transfers to the State Department for Sports and the State Department for Social Protection and Senior Citizen Affairs at 410 per cent and 104 per cent, respectively, which were due to exchequer issues under Article 223 of the Constitution in the period under review.

2.4.1 Ministerial Development Exchequer Issues by Sector

In FY 2025/26, gross allocation to the development budget was Kshs.744.84 billion, representing 29 per cent of the gross ministerial budget of Kshs.2.55 trillion, compared to Kshs.641.17 billion allocated in FY 2024/25 following revision of the budget in Supplementary Estimates. Further analysis shows that the development ministerial expenditure allocation was 16 per cent of the gross national budget of Kshs.4.69 trillion. Table 2.4 shows sectoral development gross estimates and exchequer issues in the first nine months of FY 2025/26.

Table 2.4: Sectoral Development Estimates and Exchequer Issues

Sector	First Nine Months of FY 2025/26			First Nine Months of 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	41.46	35.85	86	39.42	27.62	70
EIICT	130.80	84.23	64	104.77	44.23	42
GECA	15.99	17.55	110	17.41	10.68	61
Health	18.78	10.35	55	23.76	8.78	37
Education	23.70	13.68	58	23.25	12.72	55
GJLO	8.91	5.16	58	5.79	5.27	91
PAIR	116.98	66.16	57	103.41	42.35	41
National Security	1.00	0.46	46	-	-	-
SPCR	7.66	3.55	46	6.28	3.66	58
EPWNR	41.82	25.64	61	30.86	15.53	50
Total	407.10	262.63	65	354.93	170.83	48

Source: National Treasury

Total development exchequer issues in the period under review amount to Kshs.262 billion, representing 65 per cent of the annual net estimates, compared to 48 per cent (Kshs.170.83 billion) in a similar period of FY 2024/25. Analysis of exchequer issues towards ministerial development expenditure by sector shows that the GECA sector received the highest proportion of exchequer issues to net estimates at 110 per cent, attributed to the State Department for the Cooperatives and the State Department for Micro, Small and Medium Enterprises Development, which received 186 and 165 per cent of their net development estimates under Article 223 of the Constitution. In comparison, the National Security and SPCR sectors received the lowest at 46 per cent.

Table 2.5 presents development issues for the MDAs across each of the ten sectors during the first nine months of FY 2025/26.

Table 2.5: Development Exchequer Issues to MDAs by Sectors

Sector and Respective Votes	Net Estimates (Kshs. Million)	Exchequer Issues (Kshs. Million)	% Exchequer Issues Net Estimates (Kshs. Million)
Agriculture, Rural and Urban Development			
State Department for Lands and Physical Planning	3,505.39	3,200.39	91
State Department for Livestock Development	4,076.06	2,746.14	67
State Department for Agriculture	29,114.81	25,383.32	87
State Department for the Blue Economy and Fisheries	4,206.73	4,193.58	100
National Land Commission	556.10	326.71	59
Sub-Total	41,459.09	35,850.14	86
Energy, Infrastructure and Information Communication Technology			
State Department for Roads	76,244.24	48,915.63	64
State Department of Transport	4,322.24	3,769.26	87
State Department for Shipping and Maritime Affairs	165.60	165.60	100
State Department for Housing and Urban Development	20,890.36	8,029.28	38
State Department for Public Works	703.00	51.05	7
State Department for Aviation and Aerospace Development	358.81	165.60	46
State Department for Information Communications Technology & Digital Economy	6,485.20	4,196.00	65
State Department for Broadcasting & Telecommunications	356.05	190.46	53
State Department for Energy	21,120.89	18,749.07	89
State Department for Petroleum	150.00	1.10	1
Sub-Total	130,796.38	84,233.07	64
General Economics and Commercial Affairs			
State Department for Trade	369.85	285.60	77
State Department for the ASALs and Regional Development	3,508.69	2,439.00	70
State Department for Industry	5,822.25	5,485.29	94
State Department for Micro, Small and Medium Enterprises Development	2,761.78	4,546.49	165
State Department for Investment Promotion	2,061.03	2,057.50	100
State Department for Cooperatives	1,471.38	2,732.22	186
Sub-Total	15,994.97	17,546.11	110
Health			
State Department for Medical Services	13,615.07	7,649.11	56
State Department for Public Health and Professional Standards	5,161.19	2,697.94	52
Sub-Total	18,776.26	10,347.05	55
Education			
State Department for Vocational and Technical Training	2,109.62	1,916.45	91
State Department for Higher Education and Research	2,741.97	2,574.18	94
State Department for Basic Education	18,180.45	8,976.48	49

Sector and Respective Votes	Net Estimates (Kshs.Million)	Exchequer Issues (Kshs. Million)	% Exchequer Issues Net Es- timates (Kshs. Million)
Teachers Service Commission	671.00	217.47	32
Sub-Total	23,703.05	13,684.58	58
Governance, Justice, Law, and Order (GJLOS)			
State Department for Correctional Services	309.00	181.88	59
State Department for Immigration and Citizen Services	1,670.27	345.62	21
National Police Service	1,212.81	651.52	54
State Department for Internal Security and National Administra- tion	3,965.78	3,582.64	90
The State Law Office	300.00	159.09	53
The Judiciary	1,152.94	179.83	16
Ethics and Anti-Corruption Commission	180.00	63.40	35
Sub-Total	8,906.81	5,163.97	58
Public Administration and International Relations			
The Executive Office of the President	1,034.00	547.09	53
Office of the Deputy President	100.00	19.16	19
State House	894.91	617.86	69
State Department for National Government Coordination	22.00	21.36	97
State Department for Devolution	15,915.12	2,053.53	13
State Department for Special Programmes	165.60	82.80	50
State Department for Economic Planning	59,300.11	40,545.05	68
State Department for Public Investments and Assets Manage- ment	736.00	398.79	54
State Department for Foreign Affairs	2,346.40	1,154.15	49
The National Treasury	33,060.49	17,934.04	54
State Department for Public Service	1,511.41	1,219.72	81
Parliamentary Joint Services	1,565.00	1,544.26	99
Auditor General	330.00	17.31	5
Sub-Total	116,981.04	66,155.12	57
National Security			
Ministry of Defence	1,000.00	460.39	46
Sub-Total	1,000.00	460.39	46
Social Protection, Culture and Recreation			
State Department for Youth Affairs and Creative Economy	2,172.43	880.61	41
State Department for Sports	100.00	80.00	80
State Department for Culture and Heritage	56.98	25.00	44
State Department for Labour and Skills Development	768.60	311.05	40
State Department for Social Protection and Senior Citizen Affairs	187.13	133.20	71
State Department for Children Welfare Services	244.00	71.34	29

Sector and Respective Votes	Net Estimates (Kshs. Million)	Exchequer Issues (Kshs. Million)	% Exchequer Issues Net Es- timates (Kshs. Million)
State Department for Gender and Affirmative Action	4,128.95	2,049.86	50
Sub-Total	7,658.09	3,551.06	46
Environment Protection, Water, and Natural Resources			
State Department of Water and Sanitation	31,016.98	18,606.65	60
State Department for Irrigation	4,963.18	3,122.83	63
State Department for Environment and Climate Change	1,864.70	981.89	53
State Department for Forestry	2,336.04	1,898.78	81
State Department for Mining	267.17	5.12	2
State Department for Wildlife	1,376.08	1,020.26	74
Sub-Total	41,824.15	25,635.53	61
Grand Total	407,099.84	262,627.03	65

Source: National Treasury

2.4.2 Ministerial Recurrent Exchequer Issues by Sector

In FY 2025/26, the gross ministerial recurrent budget amounted to Kshs.1.80 trillion, representing 71 per cent of the ministerial expenditure allocation, compared to the revised allocation of Kshs.1.73 trillion in the first nine months of FY 2024/25. Further analysis shows that recurrent ministerial expenditure allocation was 38 per cent of the gross national budget of Kshs.4.69 trillion. Table.2.6 shows the sectoral recurrent estimates and exchequer issues in the first nine months of FY 2025/26.

Table 2.6: Sectoral Recurrent Estimates and Exchequer Issues

Name of the Sector	First nine months of FY 2025/26			First nine months of FY 2024/25		
	Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Net Estimates	Revised Net Estimates	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Revised Net Estimates
ARUD	17.67	13.00	74	18.74	12.33	66
EIICT	16.25	11.15	69	17.01	10.67	63
GECA	20.26	14.86	73	22.63	8.78	39
Health	74.78	64.10	86	70.28	42.86	61
Education	601.03	471.89	79	581.01	428.10	74
GJLO	260.43	199.21	76	239.26	159.57	67
PAIR	174.46	146.97	84	177.48	122.23	69
National Security	241.01	189.23	79	227.87	160.59	70
SPCR	49.84	51.62	104	42.44	37.19	88
EPWNR	14.71	9.87	67	15.95	9.43	59
Total	1,470.45	1,171.90	80	1,412.67	991.75	70

Source: National Treasury and OCOB

Total exchequer issues for recurrent ministerial expenditure in the first nine months of FY 2025/26 amount to Kshs.1.17 trillion, representing 80 per cent of the annual net estimates, compared to 70 per cent (Kshs.991.75 billion) recorded in a similar period of FY 2024/25.

A review of Ministerial recurrent exchequer issues shows that the SPCR sector accounted for the highest percentage of exchequer issues to annual net estimates at 104 per cent, attributed to the disbursement of Kshs.4.67 billion (441 per cent of net annual estimates) for the State Department for Sports and Kshs. 30.28 billion (104 per cent of net annual estimates) to the State Department for Social Protection and Senior Citizen Affairs, which received funding under Article 223 of the Constitution. In comparison, the Environment Protection, Water and Natural Resources (EPWNR), sector received the lowest proportion at 67 per cent. Table 2.7 shows recurrent exchequer issues to the MDAs in each of the ten sectors during the first nine months of FY 2025/26.

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

Sector and Respective Votes	Original Net Estimates (Kshs. Million)	Exchequer Issues (Kshs. Million)	% Exchequer Issues to Net Estimates
Agriculture, Rural and Urban Development			
State Department for Lands and Physical Planning	3,252.17	2,279.44	70
State Department for Livestock Development	2,728.71	2,047.22	75
State Department for Agriculture	6,006.31	4,466.49	74
State Department for the Blue Economy and Fisheries	2,877.20	2,138.67	74
National Land Commission	2,803.23	2,067.37	74
Sub-Total	17,667.62	12,999.18	74
Energy, Infrastructure and Information Communication Technology			
State Department for Roads	1,325.04	975.94	74
State Department of Transport	2,468.79	1,668.85	68
State Department for Shipping and Maritime Affairs	470.78	306.57	65
State Department of Housing and Urban Development	1,813.44	1,109.00	61
State Department for Public Works	2,153.32	1,454.93	68
State Department for Aviation and Aerospace Development	230.36	104.87	46
State Department for Information Communications Technology & Digital Economy	3,130.59	2,241.41	72
State Department for Broadcasting & Telecommunications	3,482.16	2,382.25	68
State Department for Energy	879.88	659.61	75
State Department for Petroleum	295.00	250.27	85
Sub-Total	16,249.36	11,153.72	69
General Economics and Commercial Affairs			
State Department for Trade	2,342.47	1,723.00	74
State Department for the ASALs and Regional Development	6,595.08	5,408.76	82
State Department for Industry	2,711.77	1,919.60	71
State Department for Micro, Small and Medium Enterprises Development	1,437.21	1,205.12	84

Sector and Respective Votes	Original Net Estimates (Kshs. Million)	Exchequer Issues (Kshs. Million)	% Exchequer Issues to Net Estimates
State Department for Investment Promotion	709.44	673.94	95
State Department for the East African Community	1,034.73	549.54	53
State Department for Cooperatives	4,664.38	2,833.28	61
State Department for Tourism	760.96	545.45	72
Sub-Total	20,256.03	14,858.68	73
Health			
State Department for Medical Services	57,204.61	43,319.20	76
State Department for Public Health and Professional Standards	17,573.68	20,778.48	118
Sub-Total	74,778.29	64,097.68	86
Education			
State Department for Vocational and Technical Training	20,430.11	17,114.64	84
State Department for Higher Education and Research	86,164.03	76,088.94	88
State Department for Basic Education	108,054.10	81,743.33	76
State Department for Science, Innovation and Research	832.87	531.46	64
Teachers Service Commission	385,552.36	296,415.09	77
Sub-Total	601,033.47	471,893.46	79
Governance, Justice, Law, and Order			
State Department for Correctional Services	37,832.70	27,055.53	72
State Department for Immigration and Citizen Services	9,180.03	7,268.46	79
National Police Service	125,312.63	92,236.56	74
State Department for Internal Security and National Administration	31,734.47	33,263.33	105
The State Law Office	4,522.22	3,051.90	67
The State Department for Justice, Human Rights, and Constitutional Affairs	1,020.34	510.91	50
The Judiciary	24,871.35	18,653.52	75
Ethics and Anti-Corruption Commission	4,306.26	2,860.19	66
Office of the Director of Public Prosecutions	4,388.13	3,953.82	90
Office of the Registrar of Political Parties	2,486.99	2,027.61	82
Witness Protection Agency	841.21	607.10	72
Kenya National Commission on Human Rights	530.33	318.61	60
Independent Electoral and Boundaries Commission	9,302.35	4,553.64	49
Judicial Service Commission	842.41	628.44	75
National Police Service Commission	1,390.84	871.85	63
National Gender and Equality Commission	556.49	426.56	77
Independent Policing Oversight Authority	1,315.88	925.29	70
Sub-Total	260,434.65	199,213.31	76
Public Administration and International Relations			

Sector and Respective Votes	Original Net Estimates (Kshs. Million)	Exchequer Issues (Kshs. Million)	% Exchequer Issues to Net Estimates
The Executive Office of the President	4,520.30	3,750.32	77
Office of the Deputy President	2,968.83	3,531.64	129
Office of the Prime Cabinet Secretary	356.64	331.95	93
State Department for Parliamentary Affairs	363.51	225.06	62
State Department for Cabinet Affairs	228.72	129.97	57
State House	7,681.90	12,333.08	161
State Department for National Government Coordination	1,022.34	529.85	52
State Department for Devolution	1,331.23	1,055.87	79
State Department for Special Programmes	488.08	6,926.32	1,419
State Department for Economic Planning	3,393.42	2,442.17	72
State Department for Public Investments and Assets Management	2,832.40	1,600.20	56
State Department for Foreign Affairs	22,734.81	15,400.02	68
State Department for Diaspora Affairs	717.83	449.55	63
The National Treasury	48,499.59	44,202.88	91
State Department for Public Service	16,802.84	12,142.72	72
Parliamentary Service Commission	2,839.87	2,311.71	81
National Assembly	28,568.56	19,354.84	68
Parliamentary Joint Services	6,794.11	4,689.83	69
Senate	8,199.17	6,230.56	76
The Commission on Revenue Allocation	370.01	216.30	58
Public Service Commission	3,546.68	2,312.62	65
Salaries and Remuneration Commission	751.72	460.67	61
Auditor General	7,952.03	5,414.77	68
Controller of Budget	826.09	460.61	56
The Commission on Administrative Justice	674.21	468.41	69
Sub-Total	174,464.89	146,971.95	88
National Security			
Ministry of Defence	189,561.65	138,422.91	73
National Intelligence Service	51,447.23	50,807.19	99
Sub-Total	241,008.88	189,230.11	79
Social Protection, Culture and Recreation			
State Department for Youth Affairs and Creative Economy	2,048.04	1,753.21	86
State Department for Sports	1,058.46	4,670.45	441
State Department for Culture and Heritage	2,137.87	1,819.12	85
State Department for Labour and Skills Development	1,615.11	1,322.12	82
State Department for Social Protection and Senior Citizen Affairs	29,029.75	30,276.27	104

Sector and Respective Votes	Original Net Estimates (Kshs. Million)	Exchequer Issues (Kshs. Million)	% Exchequer Issues to Net Estimates
State Department for Children Welfare Services	12,073.12	10,661.52	88
State Department for Gender and Affirmative Action	1,880.15	1,115.52	59
Sub-Total	49,842.49	51,618.21	104
Environment Protection, Water and Natural Resources			
State Department of Water and Sanitation	3,119.94	2,222.55	71
State Department for Irrigation	647.22	455.79	70
State Department for Environment and Climate Change	2,551.99	1,722.36	67
State Department for Forestry	3,982.17	3,005.47	75
State Department for Mining	613.41	540.48	88
State Department for Wildlife	3,799.50	1,920.28	51
Sub-Total	14,714.24	9,866.93	67
Grand Total	1,470,449.92	1,171,903.23	80

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 Organizations.

The allocation to CFS in FY 2025/26 amounted to Kshs.2.14 trillion, representing 46 per cent of the gross national budget, compared to Kshs.1.99 trillion allocated in FY 2024/25 as revised in Supplementary Estimates III from Kshs.2.29 trillion revised in Supplementary Estimates II and I from the original estimates of Kshs.211 trillion. Table 2.8 shows the exchequer issues to CFS in the first nine months of FY 2025/26.

Table 2.8: CFS Budgetary Allocation and Exchequer Issues

CFS Category	First Nine Months of FY 2025/26			First Nine Months of FY 2024/25		
	Original Net Estimates (Kshs. Billion)	Exchequer Issues (Kshs. Billion)	% of Exchequer to Net estimates	Revised Net Estimates (Kshs. Billion)	Exchequer Issues (Kshs. Billion)	% of Exchequer to Revised Net Estimates
Public Debt	1,901.39	1,364.69	72	2,042.06	1,085.81	53
Pensions and Gratuities	234.90	129.22	55	223.15	115.14	52
Salaries, Allowances & Miscellaneous Services	4.74	2.80	59	23.82	22.36	94
Total	2,141.03	1,496.72	70	2,289.03	1,223.30	53

Source: National Treasury and OCOB

In the first nine months of FY 2025/26, exchequer issues to CFS amounted to Kshs.1.50 trillion, representing 70 per cent of the annual net estimates, compared to 53 per cent (Kshs.1.22 trillion), issued in

a similar period of FY 2024/25. Public debt received the highest proportion of exchequer issues to approved net estimates at 72 per cent, while Pension and Gratuities had the lowest at 55 per cent.

2.4.4 Exchequer Issues from Consolidated Fund to County Revenue Fund

In FY 2025/26, the Equitable Shareable Allocations to County Governments as per the County Allocation of Revenue Act, 2025 totals Kshs.415 billion. Total exchequer issues from the Consolidated Fund to the County Revenue Fund amount to Kshs. 275.98 billion, representing 67 per cent of the Equitable Share Allocation. Table 2.9 shows exchequer issues to county governments in the first nine months of FY 2025/26 from the Consolidated Fund to the forty-seven County Revenue Fund accounts.

Table 2.9: Exchequer Issues to County Revenue Fund

CODE	COUNTY GOVERNMENTS	EQUITABLE SHARE NATIONAL Kshs.	Exchequer Issues as at 31 st March 2026 Kshs.	% of Exchequer Issues Equitable Share
		A	B	
4460	BARINGO	7,083,683,384.00	4,710,649,450.00	66
4760	BOMET	7,447,200,499.00	4,952,388,331.00	66
4910	BUNGOMA	11,838,054,666.00	7,872,306,354.00	67
4960	BUSIA	7,956,564,058.00	5,291,115,098.00	66
4360	ELGEYO/MARAKWET	5,515,146,712.00	3,667,572,564.00	67
3660	EMBU	6,077,441,672.00	4,041,498,711.00	66
3310	GARISSA	8,877,784,676.00	5,903,726,810.00	67
5110	HOMA BAY	8,646,376,063.00	5,749,840,082.00	67
3510	ISIOLO	5,631,357,298.00	3,744,852,603.00	66
4660	KAJIADO	8,894,254,886.00	5,914,679,499.00	66
4810	KAKAMEGA	13,674,848,566.00	9,093,774,297.00	67
4710	KERICHO	7,178,668,356.00	4,773,814,458.00	67
4060	KIAMBU	13,071,817,986.00	8,692,758,960.00	66
3110	KILIFI	12,813,396,770.00	8,520,908,852.00	66
3960	KIRINYAGA	6,151,661,892.00	4,090,855,159.00	67
5210	KISII	9,819,721,768.00	6,530,114,976.00	67
5060	KISUMU	8,902,026,938.00	5,919,847,914.00	67
3710	KITUI	11,503,907,837.00	7,650,098,712.00	67
3060	KWALE	9,078,699,643.00	6,037,335,263.00	67
4510	LAIKIPIA	6,104,082,008.00	4,059,214,534.00	66
3210	LAMU	3,857,621,205.00	2,565,318,102.00	67
3760	MACHAKOS	10,179,132,681.00	6,769,123,234.00	67
3810	MAKUENI	8,976,335,654.00	5,969,263,210.00	67
3410	MANDERA	12,265,064,993.00	8,156,268,221.00	67
3460	MARSABIT	8,105,669,078.00	5,390,269,937.00	67
3560	MERU	10,553,946,059.00	7,018,374,129.00	66
5160	MIGORI	8,883,939,719.00	5,907,819,912.00	66
3010	MOMBASA	8,383,385,281.00	5,574,951,213.00	67

CODE	COUNTY GOVERNMENTS	EQUITABLE SHARE NATIONAL Kshs.	Exchequer Issues as at 31 st March 2026 Kshs.	% of Exchequer Issues Equitable Share
		A	B	
4010	MURANG'A	7,969,464,876.00	5,299,694,143.00	67
5310	NAIROBI	21,417,128,397.00	14,242,390,384.00	66
4560	NAKURU	14,455,147,658.00	9,612,673,193.00	67
4410	NANDI	7,771,778,066.00	5,168,232,414.00	67
4610	NAROK	9,770,317,146.00	6,497,260,902.00	66
5260	NYAMIRA	6,073,434,356.00	4,038,833,848.00	67
3860	NYANDARUA	6,662,675,631.00	4,430,679,295.00	67
3910	NYERI	6,896,132,673.00	4,585,928,227.00	66
4210	SAMBURU	6,336,970,364.00	4,214,085,292.00	66
5010	SIAYA	7,754,478,885.00	5,156,728,458.00	66
3260	TAITA TAVETA	5,760,449,685.00	3,830,699,040.00	66
3160	TANA RIVER	7,222,474,730.00	4,802,945,696.00	67
3610	THARAKA NITHI	5,058,286,293.00	3,363,760,385.00	67
4260	TRANS-NZOIA	7,991,120,837.00	5,314,095,356.00	66
4110	TURKANA	13,892,577,371.00	9,238,563,949.00	66
4310	UASIN GISHU	8,977,014,770.00	5,969,714,822.00	66
4860	VIHIGA	6,008,751,224.00	3,995,819,564.00	67
3360	WAJIR	10,507,580,683.00	6,987,541,154.00	66
4160	WEST POKOT	7,002,426,007.00	4,656,613,293.00	66
Total		415,000,000,000.00	275,975,000,000.00	67

Source: National Treasury

2.4.5 Exchequer Issues Under Article 223 of the Constitution

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

The total approved additional funding under Article 223 of the Constitution by the Cabinet Secretary, National Treasury, amounted to Kshs.276.76 billion, comprising Kshs.68.77 billion for development expenditure and Kshs.207.99 billion for recurrent expenditure, representing 6 per cent of the gross national budget. This was within the Constitutional threshold of ten per cent of the sum appropriated by Parliament in any particular financial year (Kshs.4.69 trillion for FY 2025/26) in line with Article 223(5) of the Constitution.

In the first nine months of FY 2025/26, exchequer issues pursuant to Article 223 of the Constitution of Kenya was Kshs. 206.81 billion, comprising Kshs.19.47 billion for development expenditure and Kshs.185.34 billion for recurrent expenditure, representing 4 per cent of the gross estimates, compared to 2 per cent (Kshs.42.22 billion), issued in a similar period of FY2024/25.

Table 2.10 shows exchequer issues under Article 223 of the Constitution of Kenya during the first nine months of FY2025/26.

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

Ministry/ Department/ Agency	Category	Gross Estimates (Kshs. 'Million')	Approved by Cabinet Secretary (CS) 0National Treasury (Kshs.' Million')	Requests for Withdrawals Approved by Controller of Budget (Kshs. 'Million')	Percentage (%) of Approved Requisitions to 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
	CFS – 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	8,901.62	6,121.90	19
	Development	3,965.78	1,842.00	-	-
	Sub-total	35,830.31	10,743.62	6,121.90	17
State Department for Roads	Recurrent	71,541.30	-	-	-
	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
State Department for Social Protection and Senior Citizens Affairs	Recurrent	29,132.89	3,710.00	3,560.00	12
	Development	187.13	-	-	-
	Sub-total	29,320.02	3,710.00	3,560.00	12
State Department for Economic Planning	Recurrent	3,679.52	-	-	-
	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	5,605.84	1149
	Development	165.6	-	-	-
	Sub-total	653.69	9,000.00	5,605.84	858
State House	Recurrent	7,684.00	5,800.00	4,451.93	58
	Development	894.91	-	-	-
	Sub-total	8,578.91	5,800.00	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	-	-
	Sub-total	127,912.22	4,756.48	3,100.00	2
State Department for Cooperatives	Recurrent	5,877.61	-	-	-
	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	-	66.15	6
	Sub-total	5,569.31	318.51	318.51	6

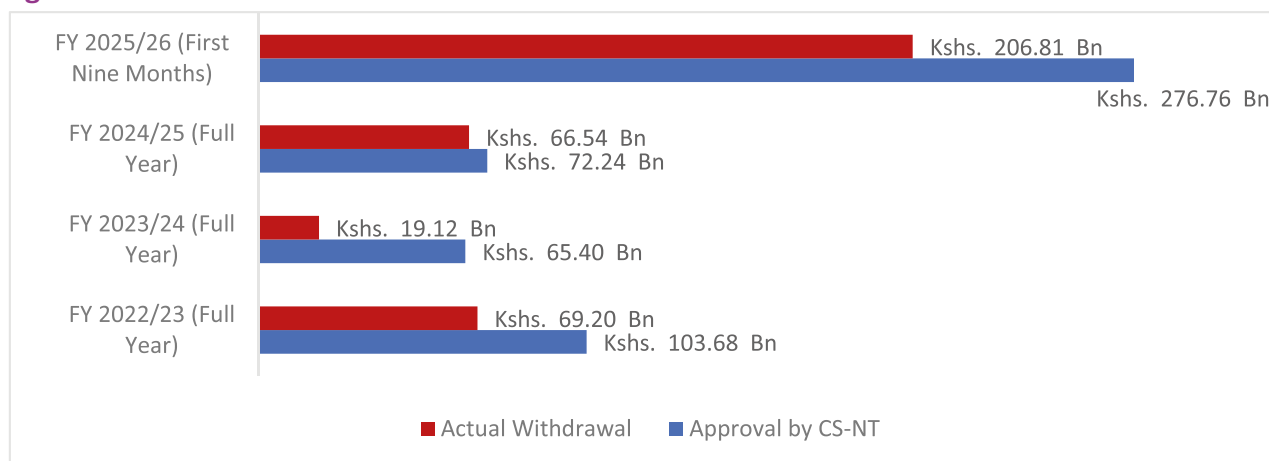
Ministry/ Department/ Agency	Category	Gross Estimates (Kshs. 'Million')	Approved by Cabinet Secretary (CS) 0National Treasury (Kshs.' Million')	Requests for Withdrawals Approved by Controller of Budget (Kshs. 'Million')	Percentage (%) of Approved Requisitions to Gross Estimates
Office of the Registrar of Political Parties	Recurrent	2,486.99	200.00	200.00	8
	Development	-	-	-	-
	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	-	-	-
	Sub-total	17,246.35	60.00	60.00	-
State Department for Transport	Recurrent	7,121.79	2,060.94	-	-
	Development	40,334.24	6,300.00	-	-
	Sub-total	47,456.02	8,360.94	-	-
State Department for Agriculture	Recurrent	17,792.71	3,065.00	-	-
	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	-	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
National Police Service	Recurrent	125,378.56	2,600.00	2,077.54	2
	Development	1,712.81	-	-	-
	Sub-total	127,091.37	2,600.00	2,077.54	2
National Intelligence Services	Recurrent	51,447.23	1,000.00	-	-
	Development	-	-	-	-
	Sub-total	51,447.23	1,000.00	-	-
Office of the Deputy President	Recurrent	2,972.13	1,050.00	507.84	17
	Development	100	-	-	-
	Sub-total	3,072.13	1,050.00	507.84	17
State Department for Medical Services	Recurrent	84,017.29	-	-	-
	Development	21,936.07	8,149.97	-	-
	Sub-total	105,953.36	8,149.97	-	-
State Department for Water and Sanitation	Recurrent	6,777.94	-	-	-
	Development	47,176.38	600.00	-	-
	Sub-total	53,954.32	600.00	-	-
State Department for Technical and Vocational Education and Training	Recurrent	35,408.43	120.00	-	-
	Development	7,836.32	3,967.97	-	-
	Sub-total	43,244.75	4,087.97	-	-
State Department for Public Health and Professional Standards	Recurrent	26,590.98	5,630.00	1,720.68	6
	Development	5,561.19	-	-	-
	Sub-total	32,152.17	5,630.00	1,720.68	5
Prime Cabinet Secretary	Recurrent	356.64	80.00	-	-
	Development	-	-	-	-
	Sub-total	356.64	80.00	-	-

Ministry/ Department/ Agency	Category	Gross Estimates (Kshs. 'Million')	Approved by Cabinet Secretary (CS) 0 National Treasury (Kshs.' Million')	Requests for Withdrawals Approved by Controller of Budget (Kshs. 'Million')	Percentage (%) of Approved Requisitions to Gross Estimates
State Department for Culture, the Arts and Heritage	Recurrent	2,772.60	268.97	105.00	4
	Development	812.98	-	-	-
	Sub-total	3,585.58	268.97	105.00	3
State Department for Irrigation	Recurrent	955.22	38.75	-	-
	Development	6,593.18	-	-	-
	Sub-total	7,548.39	38.75	-	-
State Department for Energy	Recurrent	11,987.88	-	-	-
	Development	51,485.91	3,611.00	-	-
	Sub-total	63,473.80	3,611.00	-	-
State Department for Sports	Recurrent	1,626.76	-	-	-
	Development	15,835.00	3,900.00	3,900.00	25
	Sub-total	17,461.76	3,900.00	3,900.00	22
State Department for Correctional Services	Recurrent	37,844.20	300.00	-	-
	Development	309.00	-	-	-
	Sub-total	38,153.21	300.00	-	-
Teacher Service Commission	Recurrent	386,510.36	7,000.00	7,000.00	2
	Development	671.00	-	-	-
	Sub-total	387,181.36	7,000.00	7,000.00	2
State Department for Investment Promotion	Recurrent	1,451.44	150.00	150.00	10
	Development	2,061.03	-	-	-
	Sub-total	3,512.47	150.00	150.00	4
State Department for Youth Affairs and Creative Economy	Recurrent	2,228.61	390.00	-	-
	Development	2,672.43	-	-	-
	Sub-total	4,901.04	390.00	-	-
Total		3,957,004.03	276,760.85	206,809.01	5
Total Gross Budget Estimates		4,690,569.08			
Percentage of approved Requisitions to Gross Budget Estimates			4		

Source: The National Treasury and OCOB

The trends 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: OCOB and National Treasury

The affected additional funding is to be regularised in the Supplementary I budget estimates submitted to Parliament for approval. Details of exchequer issues under Article 223 for the period under review is provided in Annex II of this report.

2.4.6 Approval for Withdrawals from the Equalization Fund

The Equalisation Fund is established under Article 204 (1) of the Constitution of Kenya, which requires that half 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.

In the first nine months of FY 2025/26, the Controller of Budget authorised 23 requests amounting to Kshs.2.84 billion from the Equalization Fund. The amount comprised Kshs.190.82 million for Policy 1 development pending bills in favour of the Ministry of Water and Sanitation and Kshs.1.99 billion for the Second Policy development projects in 19 County Governments.

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

Table 2.11: Movement of funds in the Equalisation Fund

Date/ S/no.	Details	Budget (Kshs.)	Amount / Fund- ing in the first nine months of FY 2025/26	Cumulative Fund- ing to date (Kshs.)	% of Cu- mulative 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		

Date/ S/no.	Details	Budget (Kshs.)	Amount / Fund- ing in the first nine months of FY 2025/26	Cumulative Fund- ing to date (Kshs.)	% of Cu- mulative Funding to the Budget
A: Total Cash that was Available for Use in the Fund			4,801,085,212.00		
	LESS: EXCHEQUER ISSUES				
Implementation of the First Marginalization 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	9,810,413,284.74	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		
B: Total Exchequer Issues on the First Policy		11,870,636,937.59	190,815,603.60	9,810,413,284.74	83
Implementation of the Second Marginalization Policy					
1	Baringo	595,027,100	77,112,590.80	140,030,581.35	24
2	Bomet	19,215,175	-	-	0
3	Bungoma	58,779,836	47,414,988.25	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	-	123,569,224.65	94
8	Isiolo	166,157,751	70,946,532.50	160,938,163.20	97
9	Kajiado	414,765,595	154,186,198.50	226,972,003.30	55
10	Kericho	60,882,122	-	-	-
11	Kilifi	539,901,714	77,983,662.00	191,125,736.90	35
12	Kisumu	24,333,610	-	22,774,183.75	94
13	Kitui	397,477,349	118,562,504.45	118,562,504.45	30
14	Kwale	292,590,513	49,460,240.00	49,460,240.00	17
15	Laikipia	119,303,227	36,817,307.00	67,454,044.00	57
16	Lamu	57,614,460	-	-	-
17	Machakos	12,923,347	9,283,822.00	9,283,822.00	72
18	Mandera	753,408,998	-	693,457,164.70	92
19	Marsabit	469,644,478	176,792,155.70	389,099,471.60	83
20	Meru	29,927,013	28,619,959.20	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	6,303,020.00	110,716,056.60	95
25	Narok	771,670,228	152,360,780.00	152,360,780.00	20
26	Samburu	649,686,536	201,691,948.00	472,640,753.00	73

Date/ S/no.	Details	Budget (Kshs.)	Amount / Fund- ing in the first nine months of FY 2025/26	Cumulative Fund- ing to date (Kshs.)	% of Cu- mulative Funding to the Budget
27	Siaya	31,973,185	-	-	-
28	Taita Taveta	13,335,187	13,036,663.25	13,036,663.25	98
29	Tana River	442,122,368	29,730,587.80	173,062,036.80	39
30	Tharaka Nithi	44,005,716	-	-	-
31	Trans Nzoia	7,478,246	-	-	-
32	Turkana	1,144,091,494	613,213,068.00	851,304,963.30	74
33	Wajir	730,167,615	333,335,432.00	333,335,432.00	46
34	West Pokot	1,021,690,952	192,049,609.40	778,611,350.55	76
	Total for Development Projects under the Second Policy	10,020,407,910	2,468,311,763.05	5,522,187,719.45	53
	Recurrent Expenditure for Equaliza- tion Fund Secretariat	309,909,523.00	179,000,000.00	285,900,000.00	92
C: Total for the Second Policy		10,330,317,433.00	2,647,311,763.05	5,808,087,719.45	56
Grand Total (B + C)		22,200,954,370.59	2,838,127,366.65	15,618,501,004.19	70
	Balance carried forward to Q3 of FY 2025/26 (A – B – C)				2,770,465,520.90

Source: Office of the Controller of Budget

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.26.92 billion comprising of Kshs.24.87 billion for recurrent expenditure and Kshs. 1.15 billion for development expenditure.

Table 2.12 shows the withdrawal from the Judiciary Fund to Judiciary Operational Accounts in the first nine months of FY 2025/26.

Table 2.12: Withdrawal from the Judiciary Fund

JUDICIARY FUND STATUS AS AT 31 st MARCH 2026		
	Recurrent	Development
Budget	24,871,354,027.00	1,152,938,473.00
Cumulative Receipts from National Treasury	18,771,208,916.45	179,829,039.00
Cumulative Issues for Various Activities	17,905,244,890.00	696,660,734.00
Budget Balance	6,966,109,137.00	456,277,739.00
Percentage Issues	72	60

Source: The National Treasury and OCOB

In the first nine months of FY 2025/26, the Controller of Budget authorised the withdrawal of Ksh.18.60 billion from the Judiciary Fund to the Judiciary Operational Accounts, comprising Kshs.17.91 billion for recurrent activities and Kshs.696.66 million for development activities, representing 74 per cent and 75 per cent of the recurrent and development estimates, respectively.

3. OVERALL BUDGET PERFORMANCE

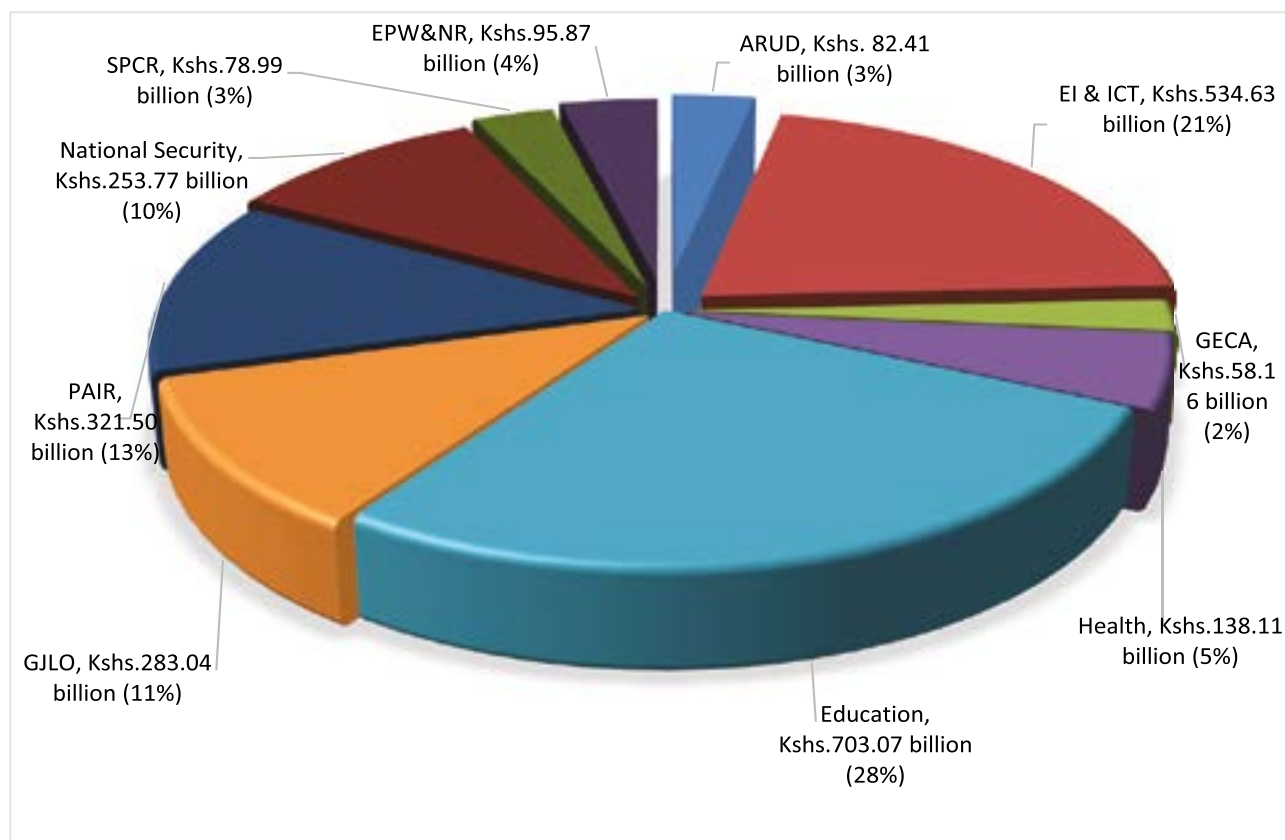
3.1. Introduction

This chapter presents an overview of the National Government budget implementation in the first nine months of FY 2025/26. It also presents the budget performance of the Consolidated Fund Services (classified as recurrent expenditure), which contains information on Public debt, Pensions and gratuities, Salaries and Allowances to Constitutional officeholders, and Miscellaneous services. The chapter further disaggregates spending by MDAs under the economic classifications of ministerial development and recurrent expenditure. Additionally, it presents the status of payables for the National government as of 31 March 2026.

3.2. FY 2025/26 Overall Budget

The approved gross national government budget for FY 2025/26 amounted to Kshs.4.69 trillion, representing a 7 per cent increase from Kshs.4.37 trillion in FY 2024/25. The budget comprises Kshs.744.84 billion for ministerial development expenditure, Kshs.1.80 trillion for ministerial recurrent spending, and Kshs.2.14 trillion for CFS. Ministerial development expenditure is funded through the net supply (from the government exchequer) of Kshs.407.10 billion and Appropriation-in-Aid (AIA) Kshs.337.74 billion. Ministerial recurrent expenditure is to be funded by the government through the exchequer, amounting to Kshs.1,470.45 billion and AIA of Kshs.334.26 billion. In FY 2025/26, the Equitable share of revenue to County governments amounted to Kshs.415 billion. Figure 3.1 presents the budget allocation by Sector.

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



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

A review of budget allocations by sector shows that the Education sector received the highest allocation, accounting for 28 per cent of the gross national government budget.

To finance the budget, the government targeted to raise funds from various sources. The sources include Tax Revenue (Kshs.2.63 trillion), Non-Tax Revenue (Kshs.127.65 billion), Domestic borrowing (Kshs.1.10 trillion - comprising net domestic borrowing of Kshs.634.75 billion and internal debt redemption/roll-over of Kshs.463.51 billion), External Loans and Grants (Kshs.569.81 billion), and other Domestic financing (Kshs.10.80 billion). The Government also targeted to raise Kshs.672 billion from A-I-A, comprising Kshs.334.26 billion recurrent A-I-A and Kshs.337.74 billion development A-I-A. Table 3.1 shows the overall budget performance in the first nine months of FY 2025/26.

Table 3.1: Overall Budget Performance

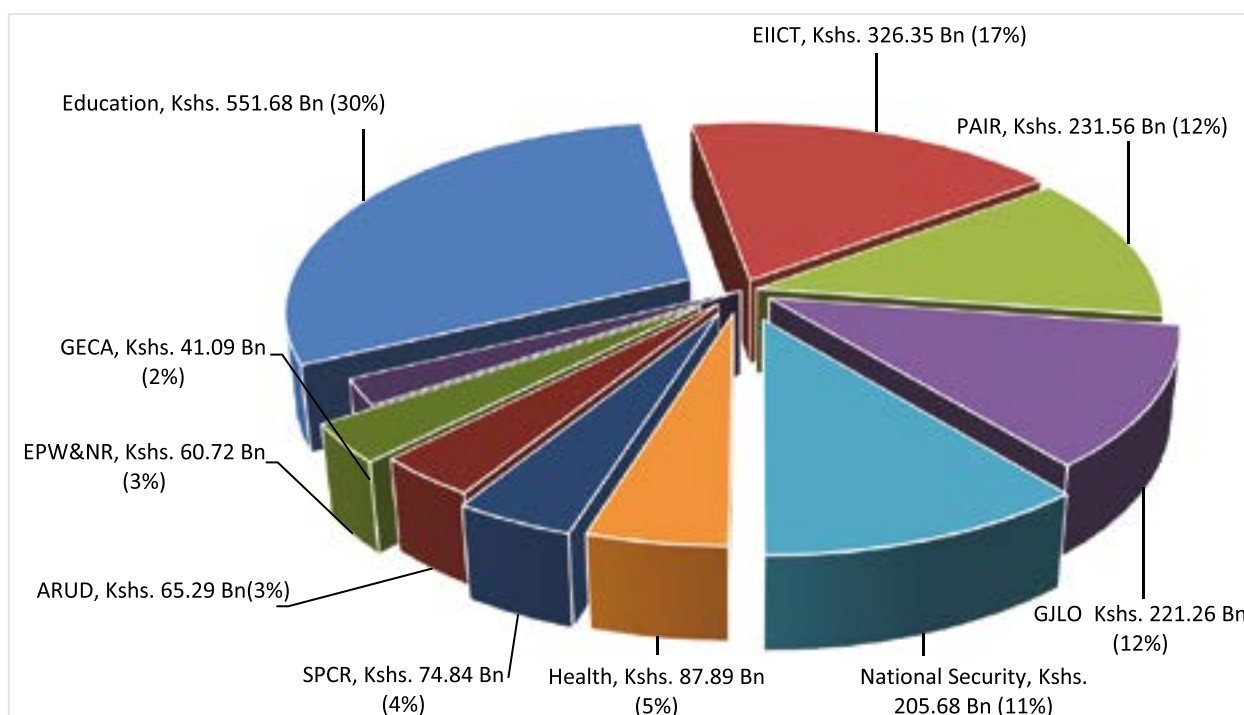
VOTE	First Nine Months of FY 2025/26 (Kshs. Bn)						First Nine Months of FY 2024/25 (Kshs. Bn)					
	Original Gross estimates	Original Net estimates	Cumulative Exchequer Issues	Cumulative Expenditure	% of Exchequer to Net Estimates	Absorption Rate (%)	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Cumulative Expenditure	% Exchequer to Revised Net estimates	Absorption rate (%)
Recurrent	3,945.73	3,611.48	2,668.61	2,855.24	74	72	3,758.72	3,437.35	2,215.06	2,536.70	64	67
: MDAs	1,804.71	1,470.45	1,171.90	1,358.47	80	75	1,769.96	1,448.60	991.75	1,202.73	68	68
: CFS	2,141.03	2,141.03	1,496.71	1,496.77	70	70	1,988.75	1,988.75	1,223.31	1,333.97	62	68
Development	744.84	407.10	262.63	507.90	65	68	612.98	351.34	170.83	338.18	49	55
Total	4,690.57	4,018.58	2,931.24	3,363.14	73	72	4,371.70	3,788.69	2,385.89	2,874.88	63	66

Source: National Treasury, OCOB and MDAs

The total exchequer issued by the National Treasury to fund budgeted activities for the national government in the first nine months of FY 2025/26 was Kshs.2.93 trillion, representing 73 per cent of the original net estimates, compared to 63 per cent (Kshs.2.39 trillion) recorded in a similar period of FY 2024/25. The exchequer issues comprised Kshs.262.63 billion (65 per cent) for ministerial development expenditure, Kshs.1.17 trillion for ministerial recurrent expenditure (80 per cent), and Kshs.1.50 trillion to CFS (70 per cent).

The gross expenditure for the National Government amounted to Kshs.3.36 trillion, recording an absorption rate of 72 per cent, compared to 66 per cent (Kshs.2.87 trillion) recorded in a similar period of FY 2024/25. Expenditure comprises ministerial development expenditure at Kshs.507.90 billion (absorption rate of 68 per cent), ministerial recurrent expenditure at Kshs.1.36 trillion (absorption rate of 75 per cent), and Consolidated Fund Services at Kshs.1.50 trillion (absorption rate of 70 per cent). Figure 3.2 shows expenditure by Sector in the first nine months of FY 2025/26.

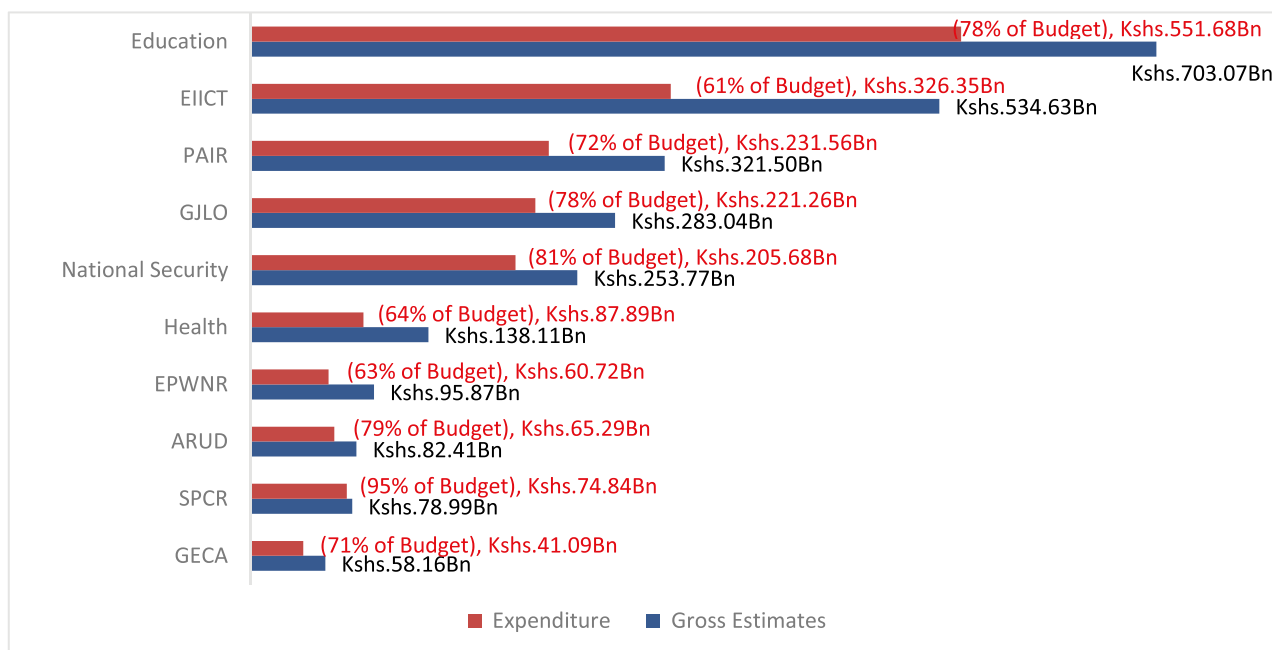
Figure 3.2: Expenditure by Sector



Source: MDAs

During the period under review, the Social Protection, Culture and Recreation (SPCR) sector recorded the highest absorption rate at 95 per cent, while the Energy, Infrastructure and ICT (EIICT) Sector recorded the lowest at 61 per cent. **Figure 3.3** shows the proportion of expenditure to budget by Sector in the first nine months of 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 the FY 2025/26 amounted to Kshs.2.14 trillion, compared to Kshs.1.99 trillion allocated in the FY 2024/25 as revised in Supplementary Estimates III. Table 3.2 summarises CFS implementation status in the first nine months of FY 2025/26.

Table 3.2: CFS Budget Performance

CFS Category	First Nine Months of FY 2025/26					First Nine Months of FY 2024/25			
	Original Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Expenditure (Kshs. Bn)	Exchequer Issues as % of Revised Estimates	Expenditure as % of Estimates	Revised Estimates I * (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Expenditure (Kshs. Bn)	Expenditure as % of Estimates
Public Debt	1,901.39	1,364.69	1,352.05	72	71	1,741.79	1,085.81	1,196.17	67
Pensions and Gratuities	234.90	129.22	141.92	55	60	223.15	115.14	124.25	56
Salaries & Allowances and Miscellaneous Services (including Guaranteed Debt)	4.74	2.80	2.80	59	59	23.82	22.36	22.66	95
Total	2,141.03	1,496.71	1,496.77	70	70	1,988.75	1,223.31	1,343.08	68

Source: National Treasury

Total CFS expenditure in the period under review amounted to Kshs.1.50 trillion, representing 70 per cent of the CFS estimates, compared to 68 per cent (Kshs.1.22 trillion) recorded in a similar period FY 2024/25. There was overall growth in CFS payments over the period, mainly due to an increase in principal and interest payments on both external and domestic debt, amounting to Kshs.1.35 trillion in the first nine months of FY 2025/26, up from Kshs.1.20 trillion in the similar period of FY 2024/25.

3.3.1 Public Debt

As of 31 March 2026, the Public debt stock stood at Kshs.12.82 trillion, comprising Kshs.5.68 trillion (44 per cent) owed to external lenders and Kshs.7.14 trillion (56 per cent) due to domestic lenders. **Table 3.3** represents the public debt position as of 31st March 2026.

Table 3.3: Public and Publicly Guaranteed Debt Position

Category	As of 30 June, 2025 (Kshs. Bn)	First Nine Months of FY 2025/26						
		Loans disbursed (Kshs. Bn)	Loans Principal Paid (Kshs. Bn)	Loans Interest Paid -Including Overdraft (Kshs. Bn)	Loans Commitment fees, Penalties & Other Charges Paid (Kshs. Bn)	As of 31 st March, 2026 (Kshs. Bn)	Percentage Change (%)	Composition (%) of Loan Portfolio
External Debt								
Bilateral	1,032.81	26.01	118.92	36.64	2.52	969.56	(6)	8
Multilateral	3,045.39	81.55	48.18	26.71	11.38	3,067.94	Less than 1	24

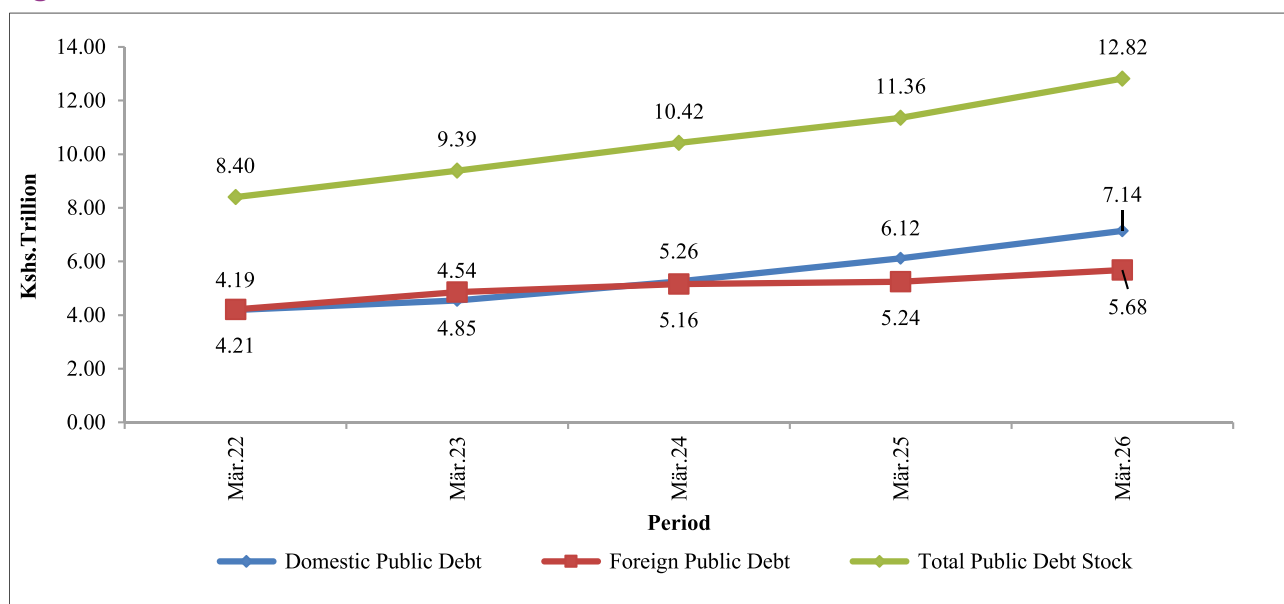
Category	As of 30 June, 2025 (Kshs. Bn)	First Nine Months of FY 2025/26						
		Loans dis-bursed (Kshs. Bn)	Loans Principal Paid (Kshs. Bn)	Loans Interest Paid -Including Over-draft (Kshs. Bn)	Loans Commitment fees, Penalties & Other Charges Paid (Kshs. Bn)	As of 31 st March, 2026 (Kshs. Bn)	Percentage Change (%)	Composition (%) of Loan Portfolio
Commercial Banks	289.90	4.72	109.92	16.70	0.01	180.04	(38)	1
International Sovereign Bond	1,022.70	485.63	142.68	75.19	0.003	1,379.82	35	11
Guaranteed Debt	83.24	-	-	-	-	71.53	(14)	1
Suppliers Credit	14.42	-	-	-	-	14.33	(1)	Less than 1
Sub-Total External Debt	5,488.46	597.91	419.70	155.24	13.91	5,683.22	4	44
Domestic Debt		Net Change						
Treasury Bills	1,036.87	155.52				1,192.39	15	9
Treasury bonds	5,110.01	688.21				5,798.22	13	45
Pre-1997 Government Overdraft	16.12	(0.55)				15.57	(3)	Less than 1
Central Bank of Kenya Overdraft	67.63	(14.47)				53.16	(21)	Less than 1
IMF SDR* Funds On-Lent to Government	80.56	(1.03)				79.53	(1)	1
Sub-Total Domestic Debt	6,311.19	827.68				7,138.87	13	56
Total	11,799.65					12,822.09	9	100

Source: National Treasury

The public debt stock increased by 9 per cent from Kshs.11.80 trillion as of 30th June 2025 to Kshs.12.82 trillion as of 31st March 2026. External debt increased by 4 per cent due to the issuance of new Eurobond in a 7-year and 12-year tranches of blended yield at 8.7 per cent to facilitate buy-backs of three Eurobonds of Kshs.78.32 billion, Kshs.86.29 billion and Kshs.58.13 billion offered in March 2025, October 2025, and February 2026, respectively. Similarly, domestic debt recorded 13 per cent growth attributable to increased borrowing through Treasury bills and bonds in the domestic market.

Figure 3.4 illustrates the trend in public debt stock from 31st March 2022 to 31st March 2026.

Figure 3.4: Trend in Public Debt Stock



Source: National Treasury

The allocation towards servicing the public debt in FY 2025/26 amounted to Kshs.1.90 trillion, representing 89 per cent of the CFS budgetary allocation, compared to revised estimates of Kshs.1.74 trillion allocated in the FY 2024/25. This comprised Kshs.803.70 billion for principal redemption and Kshs.1.10 trillion for interest payments. Table 3.4 shows the public debt budget performance in the first nine months of FY 2025/26.

Table 3.4: Public Debt Budget Performance

Debt Category	Original Estimates (Kshs. Bn)				Loan Expenditure in the First Nine Months of FY 2025/26 (Kshs. Bn)			Exchequer Issues as % of Original Estimates	Expenditure as % of Estimates
	Loan Principal	Loan Interest	Total		Principal	Interest & other charges -Including Overdraft (Kshs. Bn)	Total		
External Debt	340.19	246.27	586.46	588.85	419.70	169.15	588.85	100	100
Bilateral	340.19	246.27	586.46	588.85	118.92	39.16	158.08	100	100
Multilateral					48.18	38.09	86.27		
Commercial Banks					109.92	16.71	126.63		
International Sovereign Bond					142.68	75.19	217.87		
Guaranteed Debt	-	-	-	-	-	-	-	0	0
Domestic Debt	463.51	851.42	1,314.93	763.20	200.61	562.59	763.20	58	58

Debt Category	Original Estimates (Kshs. Bn)				Loan Expenditure in the First Nine Months of FY 2025/26 (Kshs. Bn)			Exchequer Issues as % of Original Estimates	Expenditure as % of Estimates
	Loan Principal	Loan Interest	Total		Principal	Interest & other charges -Including Overdraft (Kshs. Bn)	Total		
Treasury Bills)	200.00	90.22	290.22	-	-	-	-	0	0
Treasury Bonds	252.40	744.79	997.19	745.44	185.32	560.12	745.44	75	75
Central Bank of Kenya Overdraft	-	12.83	12.83	2.12	-	2.12	2.12	17	17
Commission to CBK	-	3.00	3.00	-	-	-	-	0	0
Pre-1997 Government Overdraft	1.11	0.58	1.69	0.90	0.55	0.35	0.90	53	53
IMF On-lent loan(s)	10.00	-	10.00	14.74	14.74	-	14.74	147	147
Total	803.70	1,097.69	1,901.39	1,352.05	620.31	731.74	1,352.05	71	71

Source: National Treasury

Total expenditure on public debt in the first nine months of FY 2025/26 amounted to Kshs.1.35 trillion, representing 71 per cent of the approved estimates, compared to Kshs.1.20 trillion (59 per cent) recorded in a similar period of FY 2024/25. The increase is mainly attributed to the settlement of principal payments for external debt that amounted to Kshs.419.70 billion, compared to Kshs.295.27 billion paid in a similar period in FY 2024/25.

External debt servicing amounted to Kshs.588.85 billion, comprising Kshs.419.70 billion on principal payments, Kshs.155.24 billion on interest payments, Kshs.1.01 billion on commitment fees, and Kshs.12.91 billion on other charges. The total domestic debt payment was Kshs.763.20 billion, consisting of Kshs.200.61 billion and Kshs.562.59 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 percent of the most recently audited revenues and is expected to be paid off by the end of the financial year as specified in Section 15 (3) of the PFM Act.

In the period under review, the overdraft limit stood at Kshs.97.05 billion and was charged an average interest rate of 8.75 per cent per annum on the amount outstanding at the end of each month. In the first nine months of FY 2025/26, the total charge on the overdraft facility was Kshs.2.12 billion, as shown in table 3.5.

Table 3.5: Charges on Overdraft Facility

Month	First Nine Months of FY 2025/26, (Kshs.)	First Nine Months of FY 2024/25, (Kshs.)	Variance in Per Cent
	a	b	c=(a-b)/b*100
July 2025	431,302,964	758,402,998	(43)
August 2025	215,587,707	596,320,149	(64)
September 2025	50,576,192	569,797,563	(91)
October 2025	173,337,989	488,108,426	(64)
November 2025	309,428,744	591,928,539	(48)
December 2025	396,988,684	479,333,516	(17)
January 2026	203,537,315	501,703,924	(59)
February 2026	196,600,332	490,118,861	(60)
March 2026	144,190,090	735,338,036	(80)
Total	2,121,550,017	5,211,052,012	(59)

Source: National Treasury

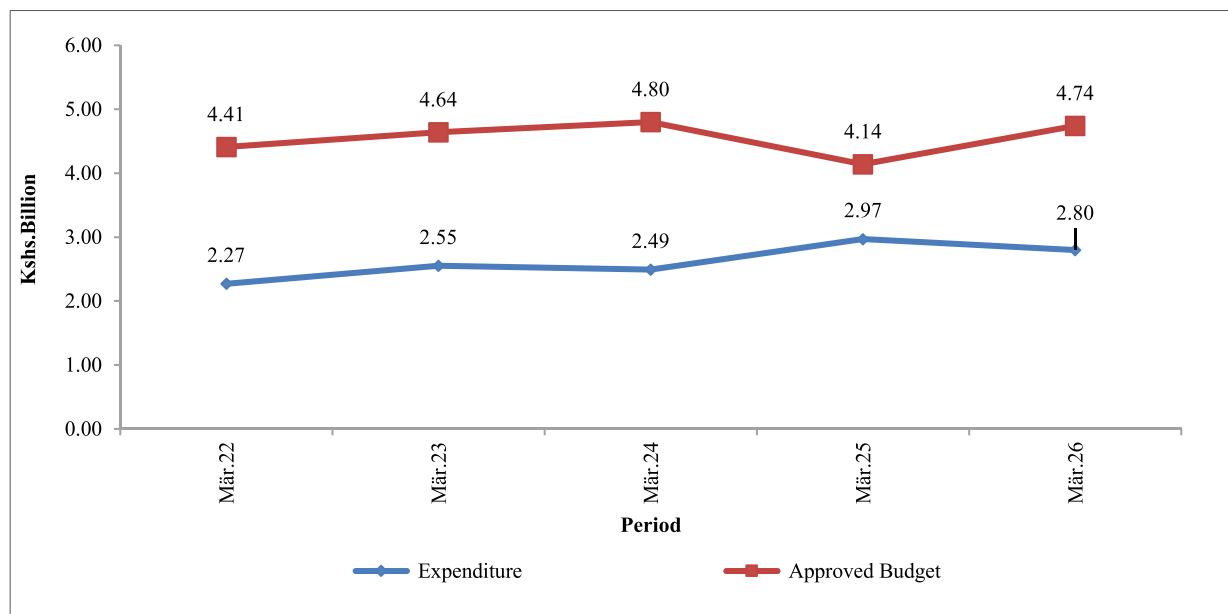
The decline in overdraft interest payments during the reporting period, compared to a similar period in FY 2024/25, was primarily due to a drop in CBK's interest rates, which stood at 8.75 per cent in March 2026, down from 10.75 per cent in March 2025 and the implementation of the Treasury Single Account System that commenced in July 2025.

3.3.3 Salaries, Allowances, and Miscellaneous Services

The allocations for Salaries and allowances and Miscellaneous Services (SAM) in the FY 2025/26 amounted to Kshs.4.74 billion, compared to Kshs.4.21 billion allocated in the FY 2024/25 in Supplementary Estimates I approved in August 2024 and later revised to Kshs.23.82 billion in Supplementary Estimates III in June 2025.

The total expenditure on SAM in the first nine months of FY 2025/26 was Kshs.2.80 billion, representing 59 per cent of the annual estimates, compared to Kshs.2.97 billion (72 per cent) recorded in the same period of FY 2024/25. **Figure 3.5** shows the budgetary allocations and expenditure trends for Salaries, Allowances, and Miscellaneous Services in the first nine months from FY 2021/2022 to FY 2025/26.

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



Source: National Treasury

Table 3.6 presents the SAM budget performance in the first nine months of FY 2025/26.

Table 3.6: Salaries, Allowances, and Miscellaneous Budget Performance

Name of the Office	First Nine Months of FY 2025/26				First Nine Months of FY 2024/25		
	Original Estimates (Kshs.)	Exchequer (Kshs.)	Expenditure (Kshs.)	Budget Performance (%)	Revised Estimates (Kshs.)	Expenditure (Kshs.)	Budget Performance (%)
Salaries & Allowances							
Office of the Attorney General	11,574,400	9,285,771	9,285,771	80	17,324,400	11,678,269	67
Director of Public Prosecutions	9,510,132	7,783,821	7,783,821	82	9,510,132	7,032,671	74
The Judicial Service Commission	3,656,204,200	2,079,936,833	2,079,936,833	57	3,113,064,590	2,317,627,343	74
Auditor General	11,588,800	9,389,0000	9,389,000	81	11,586,400	8,663,000	75
Public Service Commission	76,514,228	58,260,882	58,260,882	76	120,514,228	90,879,980	75
Teachers Service Commission	96,725,530	61,266,114	61,266,421	63	78,014,228	56,335,671	72
Ethics and Anti-Corruption Commission	19,990,000	15,055,000	15,055,000	75	19,995,200	15,055,000	75
Kenya National Commission on Human Rights	70,879,241	36,960,490	36,960,490	52	50,886,542	29,494,114	58
Commission on Administrative Justice	27,986,228	21,087,780	21,087,780	75	43,251,330	38,084,656	88

Name of the Office	First Nine Months of FY 2025/26				First Nine Months of FY 2024/25		
	Original Estimates (Kshs.)	Exchequer (Kshs.)	Expenditure (Kshs.)	Budget Performance (%)	Revised Estimates (Kshs.)	Expenditure (Kshs.)	Budget Performance (%)
National Gender & Equality Commission	42,662,228	35,173,385	35,173,385	82	62,443,470	45,270,939	72
National Cohesion & Integration Commission	123,158,882	88,138,803	88,138,803	72	58,815,296	43,878,671	75
Commission on Revenue Allocation	67,426,228	54,609,221	54,609,221	81	67,426,228	50,219,671	74
Salaries & Remuneration Commission	93,670,128	70,011,242	70,011,242	75	102,364,994	76,106,938	
National Land Commission	140,224,882	81,459,034	81,459,034	58	75,454,228	56,270,671	75
Controller of Budget	9,560,232	7,783,821	7,783,821	81	9,560,232	7,182,671	75
National Police Service Commission	54,250,228	37,051,213	37,051,213	68	137,794,108	38,081,022	28
Independent Electoral & Boundaries Commission	88,661,824	51,939,811	51,939,811	59	44,330,913	-	0
Sub-Total	4,600,587,391	2,725,192,528	2,725,192,528	59	4,022,336,519	2,891,861,287	72
Office of the President / Deputy President:	42,439,881	12,993,750	12,993,750	57	36,051,256	12,993,750	63
(a) President							
(b) Deputy President		11,044,692	11,044,692			9,817,504	
(a) Former Presidents	22,679,127	9,875,250	9,875,250	65	22,679,127	9,875,250	65
(b) Former First Lady		4,937,625	4,937,625			4,937,625	
Sub-Total	65,119,008	38,851,317	38,851,317	60	58,730,383	37,624,129	64
Total Salaries and Allowances	4,665,706,399	2,764,043,845	2,764,043,845	59	4,081,066,902	2,929,485,416	72
Employer Contribution to Housing Levy	68,000,000	38,808,874	38,808,874	57	53,000,000	40,682,070	77
Employer Contribution to N.S.S. F	3,000,000	1,508,330	1,508,330	50	3,000,000	1,376,640	46
Total Miscellaneous Services	71,000,000	40,317,204	40,317,204	57	56,000,000	42,058,710	75
Grand Total	4,736,706,399	2,804,361,049	2,804,361,049	59	4,137,066,902	2,971,544,126	72

Source: National Treasury

Analysis of the SAM performance shows that the Kenya National Commission on Human Rights, the Judicial Service Commission, and the National Land Commission utilized 52 per cent, 57 per cent, and

58 per cent, respectively, of their budgets in the first nine months of FY 2025/26, which was below the reporting period's target of 75 per cent on a linear assumption. Besides, the employer contribution to NSSF also recorded low performance at 50 per cent. This was primarily occasioned by vacant offices that took a while to be filled following the expiry of the term of the chairpersons and/ or members of the affected Commissions and the delayed recruitment of Judges by the Judiciary. The newly appointed judges were expected to be integrated into the UHR payroll system in June 2026.

3.3.4 Guaranteed Debt

As of 31st March 2026, the guaranteed debt stock stood at Kshs.71.53 billion, compared to Kshs.83.24 billion as of 30th June 2025. The change in guaranteed debt was due to repayments by the Kenya Electricity Generating (KenGen) Company and the Kenya Ports Authority (KPA), and movements in the exchange rate. Table 3.7 lists guaranteed loans as of 31st March 2026.

Table 3.7: List of Guaranteed Loans as of 31st March 2026

Classification				Loan portfolio as of 30 th June 2025 (Kshs. Mn)	First Nine Months of FY 2025/26		Loan portfolio as of 31 st March 2026 (Kshs. Mn)
Agency	Year	Purpose of the loan	Creditor		Loan Disburse- ments (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	-	-	9,741.78
Kenya Electricity Generating Company	1997	Sondu Miriu Hydro-power Project	Government of Japan	607.69	-	-	275.58
	2004	Sondu Miriu Hydro-power II		5,906.77	-	-	5,075.29
	2007	Sondu Miriu Hydro-power Project Sangoro Power Plant		2,798.23	-	-	2,422.54
	2010	Olkaria 1 Unit 4 and 5 Geothermal Power Plant Olkaria		16,107.44	-	-	13,399.71
	2011	Rehabilitation and Upgrade of the Geothermal Plant Olkaria	Government of the Federal Republic of Germany -GIZ	791.31	-	-	388.21
	2021	DSSI Japan for Ken-Gen Loans Phase I	Government of Japan	526.08	-	-	357.86
	2021	DSSI Japan for Ken-Gen Loans Phase II		654.66	-	-	475.01
Kenya Ports Authority	2007	Mombasa Port Development Programme	Government of Japan	17,445.73	-	-	15,187.74
	2015	Kenya Port Development Project- Phase II		28,347.24	-	-	23,945.55
	2021	DSSI Japan -Kenya Ports Authority) – Phase I		162.63	-	-	110.62
	2021	DSSI Japan -Kenya Ports Authority- Phase II		203.27	-	-	147.49
Total				83,240.67	-	-	71,527.36

Source: National Treasury

Notably, the increase in guaranteed debt for Kenya Airways was as result of movements in exchange rate of Kenya Shillings to the U.S dollar that varied from Kshs.129.23 in June 2025 to Kshs.129.93 in March 2026. Further, there was no budget allocation for settling guaranteed loans in FY 2025/26.

3.3.5 Pensions and Gratuities

The allocation for 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 the first nine months of FY 2025/26 stood at Kshs.141.92 billion, representing 60 per cent of the annual gross estimates, compared to 56 per cent (Kshs.124.25 billion), recorded in a similar period of FY 2024/25. **Table 3.8** shows performance for various pension categories in the first nine months of FY 2025/26.

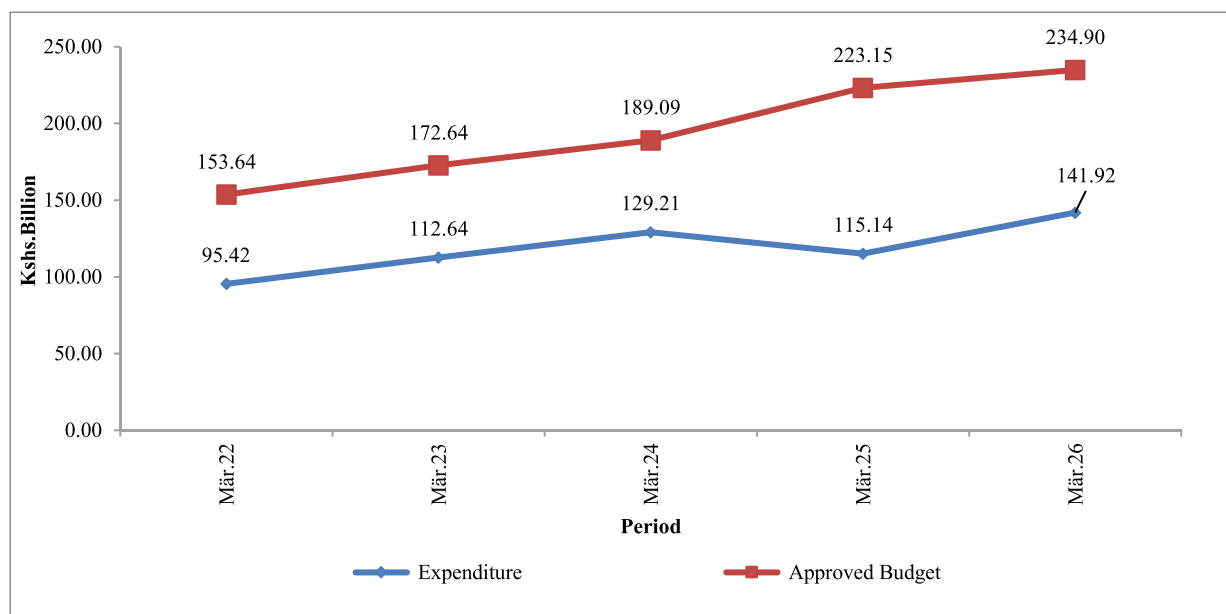
Table 3.8: Pension and Gratuities Budget Performance

Category for Pensions and Gratuities	First Nine Months of FY 2025/26				First Nine Months of FY 2024/25			
	Original Estimates (Kshs. Mn)	Exchequer Issued (Kshs. Mn)	Expenditure (Kshs. Mn)	Budget Performance %	Revised Net Estimates (Kshs. Mn)	Exchequer Issued (Kshs. Mn)	Expenditure (Kshs. Mn)	Budget Performance %
Ordinary Pension	100,323.79	63,481.56	74,139.90	74	93,776.15	60,744.68	66,888.32	65
Commuted Pension	93,501.29	35,978.67	38,018.86	38	85,761.82	41,012.77	43,980.87	48
Other Pension Schemes	6,631.10				6,632.10			
Public Service Superannuation Scheme	34,442.26	29,758.47	29,758.47	86	36,976.71	13,381.32	13,381.32	39
Total	234,898.45	129,218.70	141,917.24	60	223,146.78	115,138.77	124,250.52	56

Source: National Treasury

Figure 3.6 shows the pensions and gratuities budget performance trend from 31st March 2022 to 31st March 2026.

Figure 3.6: Trend in Pensions and Gratuities Budget Performance



Source: National Treasury

Analysis of pensions and gratuities allocation shows growth in budgetary allocation over the five years, implying additional resource requirements from the Consolidated Fund, further increasing pressure on the tight fiscal space.

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 first nine months of 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 Specialised Plant, Equipment, and Machinery, and Pre-Feasibility Studies.

Equally, the major economic items for recurrent expenditure include: Compensation to Employees, Use of Goods and Services, and Current Transfer 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 gross allocations towards Ministerial development activities amounted to Kshs.744.84 billion, compared to Kshs.612.98 billion allocated in FY 2024/25. Gross ministerial development expenditure in the first nine months of FY 2025/26 amounted to Kshs.507.90 billion, recording an absorption rate of 68 per cent, comprising Kshs.495.12 billion paid expenditures and Kshs. 12.77 billion accrued expenses, compared to 55 per cent (Kshs.338.18 billion) recorded in a similar period of FY 2024/25. Table 3.9 shows the development expenditure breakdown by MDAs for the reporting period.

Table 3.9: 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	(A-I-A)	Net Expenditure
Executive Office of the President	-	-	3.56	-	110.00	0.66	9.95	683.64	807.82	320.83	1,128.65	-	1,128.65
Office of the Deputy President	-	-	-	11.53	-	-	-	-	11.53	16.97	28.50	-	28.50
State House	-	9.67	595.93	-	-	1.10	-	28.03	634.73	253.72	888.45	-	888.45
State Department for National Government Coordination	-	-	-	-	-	-	15.32	-	15.32	2.78	18.09	-	18.09
State Department for Correctional Services	-	138.07	5.19	-	37.55	11.09	-	-	191.90	10.66	202.57	-	202.57
State Department for Immigration and Citizen services	-	117.58	156.86	-	-	244.65	-	9,268.75	9,787.85	2,566.93	12,354.77	8,046.63	4,308.14
National Police Service	-	79.04	-	-	-	541.78	-	27.55	648.37	238.70	887.07	466.99	420.08
State Department for Internal Security and National Administration	-	-	-	242.79	-	3,400.00	-	-	3,642.79	-	3,642.79	-	3,642.79
State Department for Devolution	1,949.59	-	2.12	-	-	-	-	32.38	1,984.10	107.33	2,091.43	-	2,091.43
State Department for Special Programmes	-	-	-	-	-	-	-	-	-	165.60	165.60	-	165.60
State Department for ASALs and Regional Development	2,266.17	-	-	-	-	-	-	20.91	2,287.07	-	2,287.07	-	2,287.07
Ministry of Defence	4,202.37	-	-	-	-	-	-	-	4,202.37	-	4,202.37	3,462.24	740.13
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	4,625.71	-	-	-	-	-	-	345.38	4,971.08	58.09	5,029.18	3,012.96	2,016.22

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	(A-I-A)	Net Expenditure
State Department for Higher Education and Research	2,574.18	-	-	-	-	-	-	-	2,574.18	-	2,574.18	16.28	2,557.90
State Department for Basic Education	8,667.99	-	-	-	-	-	-	212.95	8,880.93	2,146.42	11,027.36	580.16	10,447.20
The National Treasury	17,131.74	-	-	-	-	52.36	-	3,500.88	20,684.98	438.75	21,123.72	9,439.10	11,684.62
State Department of Economic Planning	45,849.48	-	-	-	-	-	5.17	-	45,854.65	-	45,854.65	-	45,854.65
State Department for Public Investments and Assets Management	-	-	-	-	-	-	-	474.32	474.32	155.36	629.68	-	629.68
State Department for Medical Services	12,402.90	-	354.79	416.29	-	1,498.14	900.00	1,369.15	16,941.28	308.39	17,249.67	-	17,249.67
State Department for Public Health and Professional Standards	2,665.08	-	-	-	-	-	-	59.44	2,724.52	111.16	2,835.68	-	2,835.68
State Department of Roads	88,125.74	38.88	94.95	-	-	14.14	612.26	571.27	89,457.24	1,893.65	91,350.89	34,760.48	56,590.41
State Department of Transport	27,069.79	-	31.94	-	-	-	20.57	122.66	27,244.96	33.04	27,278.00	25,364.40	1,913.60
State Department for shipping and Maritime Affairs	153.89	-	-	-	-	-	-	-	153.89	-	153.89	-	153.89
State Department for Housing & Urban Development	5,533.47	-	261.18	-	75,752.51	-	3,029.33	5,729.18	90,305.68	510.35	90,816.02	-	90,816.02
State Department for Public Works	-	-	-	-	54.09	-	3.37	-	57.46	9.34	66.79	-	66.79
State Department for Aviation and Aerospace Development	331.20	-	-	-	-	-	-	-	331.20	-	331.20	-	331.20

MINISTRY/STATE DE- PARTMENT/AGENCY	Capital Transfers	Construc- tion of Non-Res- idential Buildings	Refurbish- ment of Buildings/ Infrastructure	Construc- tion of Resi- dential Buildings (Including Hostels.)	Construction and Civil Works	Purchase of Spe- cialised Plant, Equip- ment and Machin- ery	Pre-Fea- sibility and Ap- praisal Studies	Other Expenses	Paid Ex- penses	Accrued Expenses	Gross Expen- diture	(A-I-A)	Net Expen- diture
State Department for Irrigation	3,532.50	-	-	-	-	-	-	-	3,532.50	64.38	3,596.88	493.90	3,102.97
State Department for Water and Sanitation	28,319.52	-	7.12	-	227.28	-	-	-	28,553.92	692.87	29,246.79	-	29,246.79
State Department for Lands and Physical Planning	3,755.61	55.64	10.00	-	-	-	-	167.88	3,989.13	-	3,989.13	788.74	3,200.39
State Department for Information Communi- cations, Technology & Digital Economy	5,408.16	-	-	-	-	1.86	-	1,013.01	6,423.03	206.07	6,629.09	2,182.81	4,446.28
State Department for Broadcasting & Telecom- munications	173.88	-	-	-	-	-	-	17.93	191.81	9.37	201.17	-	201.17
State Department for Sports	15,098.08	-	-	-	-	-	-	-	15,098.08	-	15,098.08	13,408.12	1,689.96
State Department for Culture and Heritage	-	-	20.00	-	-	-	-	-	20.00	-	20.00	-	20.00
State Department for Youth Affairs and the Arts	16.80	0.78	7.50	-	-	-	-	703.60	728.68	92.56	821.24	75.88	745.36
State Department for Energy	16,748.10	-	24.29	-	16,454.63	-	486.08	54.00	33,767.10	117.47	33,884.56	26,980.59	6,903.98
State Department for Livestock Development	2,300.60	-	-	-	-	277.97	-	1,322.38	3,900.95	476.64	4,377.59	1,000.00	3,377.59
State Department for Blue Economy and Fisheries	-	-	4,578.41	218.66	-	-	-	-	4,797.07	-	4,797.07	603.50	4,193.58
State Department for Crop Development	22,422.25	116.76	437.11	-	476.01	0.10	11.09	2,430.58	25,893.89	674.76	26,568.65	-	26,568.65
State Department for Cooperatives	2,693.12	-	-	-	-	-	-	0.53	2,693.65	3.84	2,697.49	-	2,697.49
State Department for Trade	284.85	-	-	-	-	-	-	-	284.85	-	284.85	-	284.85

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	(A-I-A)	Net Expenditure
State Department for Industry	5,248.00	-	-	-	-	-	92.72	91.28	5,431.99	-	5,431.99	-	5,431.99
State Department for Micro, Small and Medium Enterprises Development	4,077.17	-	-	-	-	-	249.00	-	4,326.17	-	4,326.17	-	4,326.17
State Department for Investment Promotion	1,959.48	-	-	-	-	-	29.27	37.89	2,026.64	11.87	2,038.51	-	2,038.51
State Department for Labour and Skills Development	462.86	36.45	-	-	-	2.51	-	160.15	661.96	-	661.96	-	661.96
State Department for Social Protection and Senior Citizen Affairs	-	-	-	-	-	-	-	124.49	124.49	1.10	125.58	-	125.58
State Department for Children Services	-	-	-	-	28.28	-	-	-	28.28	-	28.28	-	28.28
State Department for Mining	-	-	-	-	-	-	-	5.12	5.12	-	5.12	-	5.12
State Department for Petroleum	421.30	-	-	-	7.58	171.13	653.81	979.91	2,233.72	557.31	2,791.02	2,789.83	1.20
State Department for Tourism	852.28	-	-	-	28.92	2.18	-	3.65	887.03	-	887.03	-	887.03
State Department for Wildlife	980.15	-	-	-	-	-	-	44.23	1,024.38	42.69	1,067.07	-	1,067.07
State Department for Gender and Affirmative Action	4,000.00	-	-	-	-	-	-	24.51	4,024.51	33.56	4,058.08	-	4,058.08
State Department for Public Service	1,149.41	27.11	-	-	-	26.90	1.22	35.29	1,239.92	77.84	1,317.77	28.50	1,289.26
The State Law Office	50.00	-	49.44	-	-	47.22	-	-	146.66	40.46	187.12	-	187.12
The Judiciary	2.97	12.59	10.22	-	-	-	141.12	89.05	255.95	-	255.95	-	255.95

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	(A-I-A)	Net Expenditure
Ethics and Anti-Corruption Commission	-	-	143.54	-	-	-	-	-	143.54	-	143.54	-	143.54
Office of the Director of Public Prosecutions	-	-	-	-	-	-	-	4.03	4.03	47.31	51.34	-	51.34
State Department for Environment and Climate Change	448.03	-	-	-	18.67	-	-	133.46	600.15	132.07	732.22	-	732.22
State Department for Forestry	2,739.26	-	-	-	-	-	-	-	2,739.26	144.15	2,883.41	-	2,883.41
National Land Commission	300.00	-	-	-	-	-	-	39.80	339.80	0.00	339.80	-	339.80
Parliamentary Joint Services	-	354.98	98.35	-	-	490.94	-	599.99	1,544.26	-	1,544.26	-	1,544.26
Teachers Service Commission	221.54	-	-	-	-	-	-	-	221.54	-	221.54	-	221.54
Auditor General	-	-	-	-	-	-	-	20.93	20.93	-	20.93	-	20.93
Total	347,308.30	987.55	6,892.53	889.27	93,195.51	6,784.73	6,260.27	32,803.46	495,121.61	12,774.38	507,895.99	133,501.12	374,394.88

Source: MDAs and National Treasury

Analysis of MDAs' development expenditure by economic classification shows that the highest spending category was Capital Transfers to SAGAs at Kshs.347.31 billion, representing 70 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 the Capital Transfers is annexed to this report.

Construction and Civil Works recorded Kshs.93.20 billion, the second-highest spending category, representing 13 per cent, with the State Department for Housing and Urban Development recording the highest at Kshs.75.75 billion. Other budget items with significant expenses include the Refurbishment of Buildings/Infrastructure and Civil Works, at Kshs. 6.89 billion (1 per cent).

Further analysis shows that the State Department for Roads recorded the highest Capital Transfers at Kshs.88.13 billion, representing 25 percent and the State Department for Economic Planning recorded Kshs.45.85 billion, representing 13 percent of the total Capital Transfers.

Other expenses category recorded Kshs.32.80 representing 7 per cent of the total gross development expenditure. MDAs that recorded the highest expenditure under the "Other Expenses" Category include:

State Department for Immigration and Citizen Services – includes Supplies for Production for Identity Card Material at Kshs.4.29 billion, Purchase of e-passport books Kshs.2.04 billion, and e-citizen contracted services Kshs.2.87 billion

State Department for Foreign Affairs – includes Kshs.1.11 billion for the acquisition of assets.

State Department for Medical Services – majorly Kshs.855 million for the acquisition of other intangible assets.

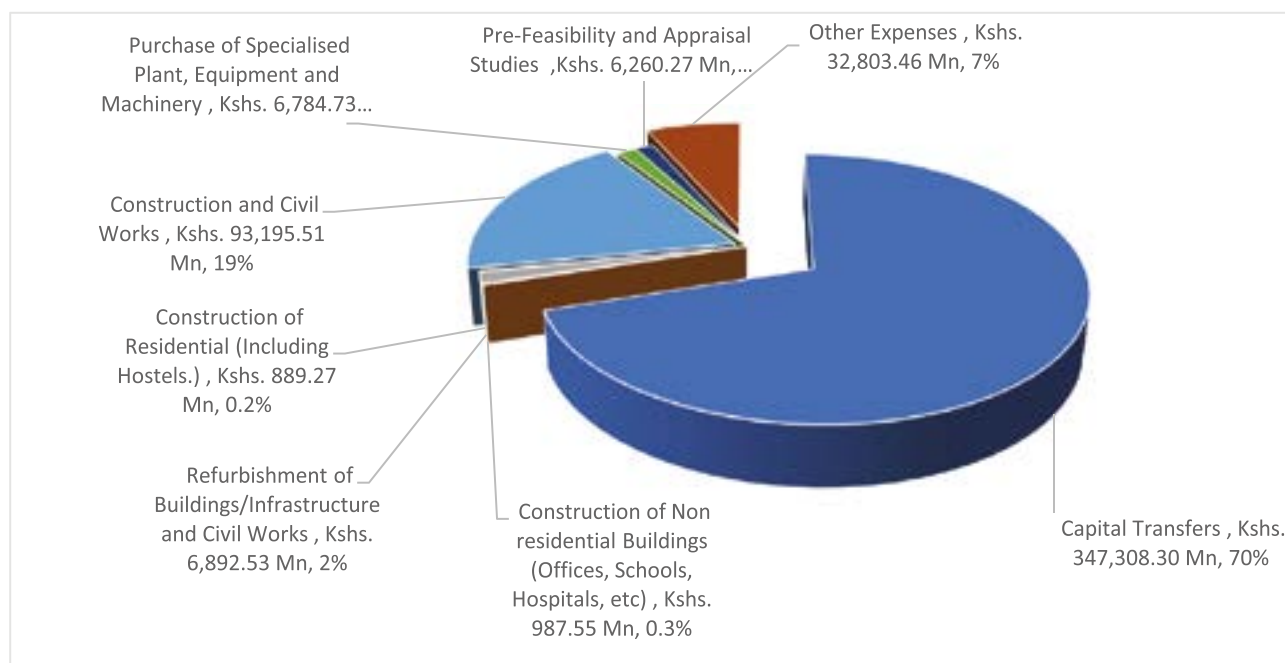
National Treasury – includes Kshs.3.44 billion on the use of goods and services.

State Department for Crop Development– Major items include Contracted professional and Technical services, monitoring expenses, Agricultural Materials and Supplies at Kshs.919.77 million and Specialised Materials and Supplies at Kshs.954.31 million.

State Department for Housing and Urban Development- includes Kshs.4.91 billion for contracted professional services.

Figure 3.7 shows the composition of MDAs' development expenditure in the first nine months of 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 gross allocation to ministerial recurrent expenditure amounts to Kshs.1.80 trillion, compared to Kshs.1.77 trillion allocated in FY 2024/25. Expenditure in the first nine months of FY 2025/26 totals Kshs.1.36 trillion, representing 75 per cent of the annual gross recurrent estimates (comprising Kshs.1.34 trillion as paid and Kshs.16.54 billion as accrued expenses), compared to 70 per cent (Kshs.1.20 trillion), recorded in a similar period of FY 2024/25.

A breakdown of the MDAs' total recurrent expenditure for the reporting period is presented in Table 3.10

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

Ministries/ Departments/ Agencies	Compensation to Employees	Use of Goods and Services															Subsidies		Social Security Benefits	Current Transfers	Acqui- sition of Financial Assets	Acqui- sition of Non-Fi- nancial Assets	Paid Expen- diture	Accrued Expendi- ture	Gross Expenditure	(A-I-A)	Net Expen- diture
		Utili- ties, Sup- plies and Ser- vices	Communi- cation, supplies and Services	Domestic Travel	Foreign Travel	Printing and Adver- tising	Rentals of pro- duced Assets	Training	Hospi- tality	Spe- cialised Materi- als and Supplies	Routine Mainte- nance Motor Vehicles	Mainte- nance Ex- pens- es- Oth- er Assets	Insur- ance Cost	Office and General Sup- plies and Services	Fuel Oil and Lubri- cants	Other Expenses	Subsi- dies to Public Corpora- tions	Subsi- dies to Private enter- prise									
Executive Office of the President	1,457.88	8.71	23.45	137.32	17.29	8.28	190.30	34.82	129.16	101.48	20.29	153.16	-	6.00	41.93	1,004.24	-	-	-	-	-	100.87	3,435.17	367.47	3,802.64	11.61	3,791.03
Office of the Deputy President	759.36	24.10	18.12	222.60	76.73	26.30	202.33	7.54	552.78	8.46	68.87	36.20	-	48.89	84.23	1,076.68	-	-	-	-	-	78.11	3,291.32	173.12	3,464.44	-	3,464.44
Office of the Prime Cabinet Secretary	87.50	-	5.26	98.51	7.98	0.41	-	0.29	14.20	-	9.96	-	-	5.35	13.15	87.43	-	-	-	-	-	11.39	341.42	-	341.42	-	341.42
State Department for Parliamentary Affairs	143.75	-	4.71	30.69	2.34	2.10	-	8.50	19.46	-	0.51	-	-	0.98	1.50	0.41	-	-	-	-	-	0.87	215.81	3.08	218.89	-	218.89
State Department for Cabinet Affairs	62.14	-	2.03	20.65	5.51	0.40	7.05	7.05	15.43	0.09	1.38	0.07	-	0.15	3.78	6.95	-	-	-	-	-	-	132.68	-	132.68	-	132.68
State House	2,589.47	112.69	82.94	69.00	1,273.83	24.82	12.66	103.31	22.52	16.56	245.65	24.17	60.50	31.96	317.51	5,363.29	-	-	-	-	-	69.85	10,420.71	369.76	10,790.47	-	10,790.47
State Department for National Government Coordination	232.83	-	7.45	58.72	2.53	0.73	98.33	9.31	27.44	0.36	2.81	0.06	-	0.81	26.11	38.81	-	-	-	-	-	56.60	562.90	109.81	672.72	-	672.72
State Department for Correctional Services	21,419.28	361.70	5.90	175.22	-	1.14	65.56	125.80	39.77	3,870.76	62.70	1.13	375.00	23.86	251.64	294.74	-	-	-	8.72	-	81.41	27,164.33	800.93	27,965.26	3.48	27,961.78
State Department for Immigration and Citizen services	5,793.77	104.08	90.96	576.51	45.87	7.99	316.04	105.29	105.82	532.51	34.50	37.06	-	54.75	92.41	1,190.13	-	-	-	-	-	41.76	9,129.45	1,146.27	10,275.72	1,155.87	9,119.85
National Police Service	68,531.65	937.61	34.61	165.65	-	10.70	39.80	286.42	2.02	2,893.30	206.94	34.04	10,732.70	2.81	642.98	8,268.30	-	-	-	117.89	-	295.19	93,202.60	3,172.30	96,374.90	-	96,374.90
State Department for Internal Security and National Administration	12,690.04	191.51	2.39	482.93	-	0.04	15.34	16.58	378.54	253.83	43.70	14.14	-	2.22	112.05	13,151.09	-	-	-	1,926.00	-	8.16	29,288.57	699.43	29,988.00	28.71	29,959.28
State Department for Devolution	137.95	0.07	17.87	21.34	-	25.98	90.06	4.67	67.72	2.73	2.70	1.34	-	4.45	6.37	582.95	-	-	-	-	-	-	966.20	30.90	997.10	-	997.10

Ministries/ Departments/ Agencies	Compen- sation to Empley- ees	Use of Goods and Services																Subsidies		Social Se- curity Bene- fits	Current Transfers	Acqui- sition of Financial Assets	Acqui- sition of Non-Fi- nancial Assets	Paid Expen- diture	Accrued Expendi- ture	Gross Expenditure	(A-I-A)	Net Expen- diture
		Utili- ties, Sup- plies and Ser- vices	Commu- nication, supplies and Services	Domestic Travel	Foreign Travel	Printing and Adver- tising	Rentals of pro- duced Assets	Training	Hospi- tality	Spe- cialised Materi- als and Supplies	Routine Mainte- nance Motor Vehicles	Mainte- nance Ex- pens- es-Oth- er Assets	Insur- ance Cost	Office and General Sup- plies and Services	Fuel Oil and Lubri- cants	Other Expenses	Subsi- dies to Public Corpora- tions	Subsi- dies to Private enter- prise										
State Depart- ment for Special Programmes	10.06	0.09	1.35	18.50	-	0.46	-	0.46	7.88	-	0.01	0.05	-	0.83	3.13	664.51	-	-	-	9,233.36	-	0.04	9,940.73	-	9,940.73	-	9,940.73	
State Department for the ASALs and Regional Development	183.08	-	0.30	11.73	-	0.34	68.73	4.89	8.97	-	0.11	-	-	0.24	3.20	10.03	-	-	-	5,118.74	-	-	5,410.34	-	5,410.34	-	5,410.34	
Ministry of Defence	1,799.83	-	4.60	21.61	13.82	6.01	-	29.27	15.00	21.26	9.38	3.71	-	13.18	15.67	200.25	-	-	-	145,390.29	-	0.62	147,544.51	-	147,544.51	5,015.34	142,529.17	
State Depart- ment for Foreign Affairs	6,220.75	211.47	112.20	113.18	1,690.69	5.71	1,557.34	4.89	198.05	7.66	35.54	66.59	29.87	39.59	58.26	598.32	-	-	-	230.51	-	99.67	11,280.28	-	11,280.28	90.84	11,189.44	
State Depart- ment for Diaspo- ra Affairs	185.16	1.22	3.36	8.44	66.55	1.73	52.35	14.88	13.34	-	2.03	0.05	-	3.15	3.97	13.98	-	-	-	-	-	9.69	379.90	101.75	481.65	-	481.65	
State Department for Vocational and Technical Training	8,687.21	(0.18)	0.11	30.45	-	2.70	45.54	64.47	29.69	-	0.31	0.40	-	1.49	8.65	44.73	-	-	-	13,733.87	-	-	22,649.45	87.97	22,737.41	0.00	22,737.41	
State Depart- ment for Higher Education and Research	159.27	2.89	3.61	9.36	-	0.98	26.82	9.17	3.43	-	0.18	0.06	-	0.30	3.13	14.51	-	-	-	89,127.78	36,419.87	0.01	125,781.36	6.94	125,788.30	49,614.23	76,174.07	
State Depart- ment for Basic Education	3,656.07	13.47	1.28	21.94	-	1.18	7.15	0.58	43.55	2.03	60.79	2.12	22.09	54.63	-	9,019.98	58,749.50	-	-	-	11,823.61	-	-	83,479.96	36.59	83,516.55	19.50	83,497.05
State Depart- ment for Science, Innovation and Research	31.33	-	0.04	7.89	1.56	-	0.11	3.35	2.85	-	0.34	-	-	0.18	1.75	1.54	-	-	-	483.53	-	-	534.48	66.43	600.91	-	600.91	
The National Treasury	2,702.06	33.77	39.62	181.51	116.49	7.01	101.92	163.68	187.61	0.51	4.56	83.36	6.75	97.45	9.35	9,905.92	-	-	-	34,721.68	-	6.91	48,370.15	358.60	48,728.75	9,782.98	38,945.77	
State Department for Economic Planning	335.43	0.30	8.27	43.19	22.43	5.22	32.17	129.93	29.94	0.74	4.03	0.64	-	0.76	8.79	40.53	-	-	-	1,821.46	-	25.75	2,509.57	19.79	2,529.36	53.43	2,475.93	
State Department for Economic Planning	204.01	1.01	4.07	13.57	3.29	1.54	13.03	2.56	9.93	-	0.05	-	-	2.87	3.50	48.76	-	-	-	1,277.49	-	11.86	1,597.52	70.04	1,667.57	-	1,667.57	

Ministries/ Departments/ Agencies	Compensation to Employees	Use of Goods and Services																Subsidies		Social Security Benefits	Current Transfers	Acqui- sition of Financial Assets	Acqui- sition of Non-Fi- nancial Assets	Paid Expen- diture	Accrued Expendi- ture	Gross Expenditure	(A-I-A)	Net Expen- diture
		Utili- ties, Sup- plies and Ser- vices	Commu- nication, supplies and Services	Domestic Travel	Foreign Travel	Printing and Adver- tising	Rentals of pro- duced Assets	Training	Hospi- tality	Spe- cialised Materi- als and Supplies	Routine Mainte- nance Motor Vehicles	Mainte- nance Ex- pens- es-Oth- er Assets	Insur- ance Cost	Office and General Sup- plies and Services	Fuel Oil and Lubri- cants	Other Expenses	Subsi- dies to Public Corpora- tions	Subsi- dies to Private enter- prise										
State Depart- ment for Medical Services	8,275.71	15.56	1.90	26.43	1.80	0.25	2.71	121.66	4.24	145.37	6.32	0.83	-	6.41	7.77	53.54	-	-	-	38,142.28	-	31.85	46,844.62	394.81	47,239.43	10,607.64	36,631.79	
State Depart- ment for Public Health and Professional Standards	8,261.77	0.71	1.74	35.45	0.65	7.99	-	116.21	15.19	29.49	3.71	1.57	-	6.41	7.77	58.18	-	-	-	11,933.97	-	1.53	20,482.33	83.11	20,565.44	3,457.14	17,108.30	
State Depart- ment for Roads	864.23	18.99	4.06	7.06	0.92	1.20	-	0.28	2.96	3.90	2.87	2.25	2.02	2.49	6.22	10.29	-	-	-	42,636.18	-	1.12	43,567.03	22.00	43,589.04	42,636.18	952.85	
State Department for Transport	135.94	7.05	0.69	8.30	-	0.63	0.30	4.09	3.02	0.37	0.87	1.75	-	3.86	5.93	26.14	-	-	-	4,526.01	-	1.53	4,726.47	29.68	4,756.15	3,070.69	1,685.46	
State Department for Shipping and Maritime Affairs	101.45	-	2.74	15.92	6.87	1.96	26.44	12.34	4.83	#REF!	0.62	0.02	-	0.85	3.05	9.31	-	-	-	1,930.80	-	0.05	2,117.36	12.43	2,129.79	1,793.74	336.05	
State Department for Housing & Urban Development	900.45	4.96	0.21	17.73	5.02	2.61	136.81	14.77	16.81	0.38	2.22	0.41	-	2.92	2.00	179.39	-	-	-	1,500.00	-	22.86	2,809.55	256.13	3,065.67	1,866.97	1,198.70	
State Depart- ment for Public Works	671.32	11.23	1.43	19.32	0.08	0.15	57.77	2.88	5.28	1.35	0.82	1.20	-	2.66	4.04	33.91	-	-	-	709.93	-	0.05	1,523.41	21.91	1,545.32	0.46	1,544.86	
State Depart- ment for Aviation and Aerospace Development	40.80	-	1.52	14.98	8.31	0.16	0.53	1.04	14.12	0.17	-	-	-	0.59	4.72	9.88	-	-	-	-	-	-	96.83	10.77	107.60	-	107.60	
State Department for Irrigation	210.05	-	0.58	6.29	-	2.03	-	6.63	3.70	-	4.34	0.09	-	2.92	5.80	0.91	-	-	-	475.36	-	1.51	720.23	6.80	727.03	475.36	251.67	
State Depart- ment for Water & Sanitation	373.83	7.12	0.68	7.62	0.12	0.35	-	1.77	11.69	-	0.79	1.62	-	2.17	4.92	18.40	-	-	-	2,007.10	-	1.18	2,439.36	191.03	2,630.40	25.66	2,604.74	
State Depart- ment for Lands and Physical Planning	2,359.84	37.76	22.46	391.76	1.41	112.67	144.94	40.00	126.16	153.64	10.29	4.28	-	63.31	86.60	184.83	-	-	-	-	-	41.84	3,781.79	-	3,781.79	1,246.78	2,535.00	
State Depart- ment for Informa- tion Communica- tions, Technology & Digital Econ- omy	350.37	-	3.85	19.09	10.17	0.10	91.97	41.77	7.65	-	4.05	0.31	-	0.71	9.50	4.81	-	-	-	2,020.91	-	2.46	2,567.71	20.55	2,588.26	327.64	2,260.63	

Ministries/ Departments/ Agencies	Compensation to Employees	Use of Goods and Services																Subsidies		Social Security Benefits	Current Transfers	Acqui- sition of Financial Assets	Acqui- sition of Non-Fi- nancial Assets	Paid Expen- diture	Accrued Expendi- ture	Gross Expenditure	(A-I-A)	Net Expen- diture
		Utili- ties, Sup- plies and Ser- vices	Communi- cation, supplies and Services	Domestic Travel	Foreign Travel	Printing and Adver- tising	Rentals of pro- duced Assets	Training	Hospi- tality	Spe- cialised Materi- als and Supplies	Routine Mainte- nance Motor Vehicles	Mainte- nance Ex- pens- es-Oth- er Assets	Insur- ance Cost	Office and General Sup- plies and Services	Fuel Oil and Lubri- cants	Other Expenses	Subsi- dies to Public Corpora- tions	Subsi- dies to Private enter- prise										
State Department for Broadcasting & Telecommuni- cations	323.96	1.96	3.24	43.90	2.36	372.59	8.68	0.03	16.55	0.27	1.08	0.02	-	1.16	8.71	11.39	-	-	-	1,864.38	-	26.76	2,687.04	-	2,687.04	-	2,687.04	
State Depart- ment for Sports	170.62	-	0.48	4.36	1.41	0.68	49.75	0.48	1.32	1.35	-	-	-	0.97	0.08	1.27	-	-	-	4,671.77	-	0.05	4,904.60	4.36	4,908.96	3.74	4,905.22	
State Depart- ment for Culture and Heritage	200.31	1.50	0.94	21.58	1.89	2.81	32.44	5.60	256.76	13.36	0.69	1.02	-	1.18	6.44	10.23	-	-	-	1,612.44	-	-	2,169.19	47.91	2,217.10	410.73	1,806.37	
State Depart- ment for Youth Affairs and the Arts	578.14	2.36	4.38	136.80	-	17.40	51.49	47.04	71.11	0.36	0.49	1.45	-	21.88	18.55	23.77	-	-	-	851.35	-	1.30	1,827.86	96.35	1,924.21	106.01	1,818.20	
State Depart- ment for Energy	254.91	16.83	2.30	16.75	-	-	-	1.02	9.53	-	1.50	2.64	-	2.26	18.15	5.99	-	-	-	8,679.26	-	33.79	9,044.93	46.20	9,091.12	8,237.66	853.47	
State Department for Livestock Development.	1,238.74	10.75	0.82	32.64	-	1.31	29.15	8.55	4.70	147.06	1.58	1.16	-	7.81	14.97	35.44	-	-	-	1,736.25	-	72.50	3,343.44	390.10	3,733.54	1,559.08	2,174.46	
State Depart- ment for Blue Economy and Fisheries	194.96	-	0.17	12.26	-	0.05	10.31	2.55	3.42	19.56	0.75	-	-	0.74	1.01	16.51	-	-	-	1,956.50	-	-	2,218.78	-	2,218.78	85.20	2,133.58	
State Depart- ment for Crop Development	550.02	10.93	0.56	1.44	-	0.71	13.62	0.46	0.78	3.93	0.13	-	0.75	0.79	0.12	40.53	-	-	-	12,551.36	-	0.60	13,176.73	19.07	13,195.79	8,790.62	4,405.17	
State Department for Cooperatives	248.11	-	1.72	24.60	0.96	18.24	57.09	8.28	15.90	0.50	0.72	0.27	-	0.65	10.44	9.87	-	-	-	5,272.32	-	-	5,669.67	29.63	5,699.30	1,086.63	4,612.68	
State Depart- ment for Trade	426.49	1.70	2.07	55.28	23.30	38.50	143.27	17.01	55.01	2.25	1.79	0.50	-	2.98	10.61	38.09	-	-	-	1,121.04	-	0.88	1,940.78	97.44	2,038.21	222.48	1,815.73	
State Depart- ment for Industry	425.69	-	10.77	72.35	11.61	0.72	57.97	11.71	14.97	0.01	0.59	(0.01)	-	0.13	12.87	243.17	-	-	-	834.01	-	2.20	1,698.77	-	1,698.77	-	1,698.77	
State Depart- ment for Micro, Small and Medi- um Enterprises Development	173.88	1.03	4.20	44.18	4.87	1.49	29.76	19.33	10.96	0.20	0.24	0.14	-	2.74	2.80	1.22	-	-	-	917.52	-	-	1,214.58	-	1,214.58	1,086.63	127.96	
State Department for Investment Promotion	98.00	-	0.08	13.82	5.02	0.61	16.48	1.91	2.24	-	0.05	0.06	-	0.49	3.30	0.69	-	-	-	1,240.12	-	0.02	1,382.87	11.25	1,394.12	-	1,394.12	

Ministries/ Departments/ Agencies	Compensation to Employees	Use of Goods and Services															Subsidies		Social Security Benefits	Current Transfers	Acqui- sition of Financial Assets	Acqui- sition of Non-Fi- nancial Assets	Paid Expen- diture	Accrued Expendi- ture	Gross Expenditure	(A-I-A)	Net Expen- diture
		Utili- ties, Sup- plies and Services	Commu- nication, supplies and Services	Domestic Travel	Foreign Travel	Printing and Adver- tising	Rentals of pro- duced Assets	Training	Hospi- tality	Spe- cialised Materi- als and Supplies	Routine Mainte- nance Motor Vehicles	Mainte- nance Ex- pens- es-Other Assets	Insur- ance Cost	Office and General Sup- plies and Services	Fuel Oil and Lubri- cants	Other Expenses	Subsi- dies to Public Corpora- tions	Subsi- dies to Private enter- prise									
State Department for Labour and Skills Development	861.24	7.71	4.95	41.58	36.98	1.09	177.47	3.63	22.54	1.84	1.77	1.19	1.63	4.78	5.95	13.35	-	-	-	2,052.12	-	2.12	3,241.93	-	3,241.93	2,102.76	1,139.17
State Department for Social Protection and Senior Citizens Affairs	1,225.31	-	9.68	125.82	-	38.25	6.49	33.48	71.22	3.06	1.47	0.09	3,560.00	6.45	7.76	353.52	-	-	-	24,655.70	-	4.80	30,103.10	50.41	30,153.51	97.74	30,055.77
State Department for Children Services	507.79	2.85	-	14.77	4.81	0.24	12.09	4.14	6.26	0.34	-	-	-	0.90	3.27	95.59	-	-	-	9,664.14	-	8.13	10,325.32	137.16	10,462.48	-	10,462.48
State Department for Mining	455.53	3.77	12.14	148.52	33.38	3.40	2.00	26.31	15.03	0.08	14.24	0.48	-	14.01	39.70	35.23	-	-	-	60.08	-	-	863.89	109.61	973.49	457.53	515.96
State Department for Petroleum	201.80	2.21	0.51	5.85	0.95	0.04	37.69	-	2.06	-	0.58	2.89	-	0.47	0.68	11.76	-	3,015.98	-	-	-	0.20	3,283.66	2.61	3,286.27	3,043.29	242.97
State Department for Tourism	165.49	2.00	0.07	32.68	14.19	0.23	36.29	0.62	31.76	9.39	4.73	0.10	-	1.43	9.33	2.80	-	-	-	4,795.69	-	-	5,106.80	17.34	5,124.14	4,520.41	603.73
State Department for Wildlife	137.61	-	0.14	8.27	2.26	-	42.87	5.39	1.54	0.28	0.17	0.06	332.45	0.15	2.33	727.00	-	-	-	10,055.22	-	0.76	11,316.47	48.27	11,364.74	8,911.17	2,453.58
State Department for Gender and Affirmative Action	197.71	-	0.26	21.08	4.41	0.57	32.18	9.00	22.11	0.29	1.05	0.14	-	0.88	5.03	6.03	-	-	-	773.89	-	-	1,074.60	43.81	1,118.41	-	1,118.41
State Department for Public Service	683.21	40.04	68.18	67.27	6.24	12.37	203.93	24.75	24.38	2.63	5.02	16.99	4,198.12	26.28	12.30	73.59	-	-	-	8,881.04	-	81.62	14,427.96	1,560.73	15,988.69	2,294.73	13,693.96
State Department for the East African Community	239.47	-	3.40	44.14	56.43	6.83	100.24	22.50	35.19	-	9.88	0.18	-	10.66	14.66	3.47	-	-	-	-	-	7.14	554.19	-	554.19	-	554.19
The State Law Office	1,579.02	15.19	2.70	70.78	19.07	1.47	107.21	4.43	7.06	1.85	6.75	2.23	-	56.27	14.09	201.45	-	-	-	863.25	-	12.02	2,964.86	159.54	3,124.40	-	3,124.40
State Department for Justice, Human Rights, and Constitutional Affairs	-	-	-	5.67	1.59	0.89	0.04	0.11	4.84	0.06	-	-	-	1.71	1.08	32.74	-	-	-	406.26	-	48.36	503.36	70.12	573.47	-	573.47
The Judiciary	12,052.64	86.95	272.62	778.19	83.85	29.50	324.57	13.51	431.60	67.54	124.00	42.90	1,498.16	156.91	218.07	647.87	-	-	39.51	360.41	181.60	33.54	17,443.93	-	17,443.93	-	17,443.93

Ministries/ Departments/ Agencies	Compensation to Employees	Use of Goods and Services															Subsidies		Social Security Benefits	Current Transfers	Acqui- sition of Financial Assets	Acqui- sition of Non-Fi- nancial Assets	Paid Expen- diture	Accrued Expendi- ture	Gross Expenditure	(A-I-A)	Net Expen- diture
		Util- ities, Sup- plies and Ser- vices	Commu- nication, supplies and Services	Domestic Travel	Foreign Travel	Printing and Adver- tising	Rentals of pro- duced Assets	Training	Hospi- tality	Spe- cialised Materi- als and Supplies	Routine Mainte- nance Motor Vehicles	Mainte- nance Ex- pens- es-Oth- er Assets	Insur- ance Cost	Office and General Sup- plies and Services	Fuel Oil and Lubri- cants	Other Expenses	Subsi- dies to Public Corpora- tions	Subsi- dies to Private enter- prise									
Ethics and Anti-Corruption Commission	1,886.80	12.90	76.70	246.22	42.60	19.93	70.00	99.48	77.93	1.16	21.31	13.01	278.26	11.82	31.84	168.59	-	-	-	-	-	118.50	3,177.05	4.55	3,181.60	4.55	3,177.05
National Intelli- gence Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	51,554.07	-	-	51,554.07	2,380.12	53,934.19	-	53,934.19
Office of the Director of Public Prosecutions	2,724.34	9.16	44.62	229.11	44.73	4.92	136.83	34.77	151.26	0.38	25.34	2.11	419.46	35.27	26.11	118.11	-	-	-	-	-	1.93	4,008.46	43.74	4,052.20	-	4,052.20
Office of the Registrar of Political Parties	269.76	2.97	2.61	25.10	0.79	1.74	39.89	11.97	10.89	0.34	0.02	1.19	40.68	3.24	2.28	(73.21)	-	-	-	1,683.73	-	0.65	2,024.64	10.67	2,035.31	-	2,035.31
Witness Protec- tion Agency	324.92	1.70	1.57	0.07	-	0.14	25.63	0.12	1.73	-	1.70	0.53	27.82	0.50	1.18	188.84	-	-	-	-	-	32.69	609.15	-	609.15	-	609.15
State Depart- ment for Environ- ment & Climate Change	918.15	28.20	1.48	7.17	1.02	2.05	39.35	10.84	80.59	49.62	2.72	2.18	-	2.90	5.96	42.95	-	-	-	452.66	-	1.78	1,649.64	124.18	1,773.82	-	1,773.82
State Depart- ment for Forestry	137.70	-	0.06	5.02	-	0.11	15.45	2.18	2.15	-	2.09	0.38	-	1.28	5.47	4.75	-	-	-	5,542.21	-	0.09	5,718.93	3.08	5,722.01	2,718.46	3,003.54
Kenya National Commission on Human Rights	256.49	1.08	4.43	18.83	-	0.39	0.11	0.28	33.83	33.88	3.88	0.74	2.47	2.47	-	0.32	-	-	-	-	-	1.05	360.26	-	360.26	-	360.26
National Land Commission	1,035.83	1.05	3.68	30.33	2.89	2.37	92.29	5.53	580.89	-	6.37	40.00	159.59	-	9.59	225.00	-	-	-	-	17.13	1.84	2,214.37	70.61	2,284.98	-	2,284.98
Independent Electoral and Boundaries Commission	2,056.37	5.07	49.39	384.82	11.90	72.07	545.60	274.36	184.01	68.11	16.72	-	235.17	34.47	46.43	681.08	-	-	-	-	-	4.85	4,670.41	-	4,670.41	-	4,670.41
Parliamentary Service Com- mission	576.26	0.01	0.47	70.62	89.63	5.74	4.97	73.40	32.22	0.55	11.70	-	-	6.26	9.45	26.50	-	-	3.05	1,146.00	-	80.50	2,137.34	112.64	2,249.98	-	2,249.98
National Assembly	10,391.49	-	1.40	2,780.93	1,479.50	60.21	67.56	172.45	179.90	17.15	29.45	194.09	-	23.22	28.11	3,018.20	-	-	83.06	393.51	-	22.78	18,943.01	425.60	19,368.61	-	19,368.61
Parliamentary Joint Services	1,985.78	120.55	13.48	133.04	189.01	11.54	179.51	157.47	42.56	24.12	2.49	57.62	566.19	96.91	34.05	963.59	-	-	3.71	-	-	50.62	4,632.26	112.26	4,744.53	0.14	4,744.39
Senate	3,151.82	-	1.49	1,014.10	815.26	37.13	2.80	265.12	103.05	19.05	26.46	61.70	-	38.38	13.10	771.10	-	-	30.65	34.55	-	46.37	6,432.14	47.66	6,479.80	-	6,479.80
Judicial Service Commission	259.65	-	11.89	52.13	14.48	9.89	27.12	156.83	54.43	0.00	6.49	0.20	-	3.00	6.16	16.94	-	-	-	-	-	6.46	625.68	-	625.68	-	625.68

Ministries/ Departments/ Agencies	Compensation to Employees	Use of Goods and Services															Subsidies		Social Security Benefits	Current Transfers	Acqui- sition of Financial Assets	Acqui- sition of Non-Fi- nancial Assets	Paid Expen- diture	Accrued Expendi- ture	Gross Expenditure	(A-I-A)	Net Expen- diture
		Utili- ties, Sup- plies and Ser- vices	Communi- cation, supplies and Services	Domestic Travel	Foreign Travel	Printing and Adver- tising	Rentals of pro- duced Assets	Training	Hospi- tality	Spe- cialised Materi- als and Supplies	Routine Mainte- nance Motor Vehicles	Mainte- nance Ex- pens- es-Oth- er Assets	Insur- ance Cost	Office and General Sup- plies and Services	Fuel Oil and Lubri- cants	Other Expenses	Subsi- dies to Public Corpora- tions	Subsi- dies to Private enter- prise									
Commission on Revenue Allocation	137.24	1.13	2.15	10.43	-	1.45	38.59	1.59	2.60	-	4.06	0.19	26.37	1.15	7.30	11.10	-	-	-	-	-	13.79	259.15	-	259.15	-	259.15
Public Service Commission	2,044.36	7.12	11.80	37.42	3.50	28.27	5.44	25.79	24.85	0.61	3.32	0.17	86.69	4.36	3.80	17.00	-	-	-	-	-	4.90	2,309.40	42.43	2,351.84	7.85	2,343.99
Salaries and Remuneration Commission	233.69	23.48	5.76	38.06	24.84	2.53	27.67	44.15	18.91	-	6.53	4.03	5.36	1.89	10.77	(19.54)	-	-	-	-	-	3.33	431.46	27.29	458.75	-	458.75
Teachers Service Commission	298,694.03	15.89	25.29	40.13	3.61	7.17	17.11	660.68	24.22	0.40	18.93	17.32	102.87	9.24	24.52	28.98	-	-	-	-	-	32.39	299,722.80	464.49	300,187.28	68.50	300,118.78
National Police Service Commission	465.36	1.51	0.76	25.00	-	14.92	66.59	2.47	7.14	0.01	1.50	3.09	62.80	1.49	10.13	124.74	-	-	1.03	-	5.00	12.55	806.09	46.59	852.68	-	852.68
Auditor General	3,919.47	5.92	58.53	709.23	74.87	5.86	119.80	30.56	27.59	-	25.61	41.76	287.89	12.11	61.14	18.05	-	-	-	-	-	66.82	5,465.22	935.64	6,400.86	-	6,400.86
Office of the Controller of Budget	440.64	-	2.43	19.50	-	18.55	12.46	7.93	5.83	4.44	0.87	0.86	-	1.95	2.21	45.08	-	-	-	-	-	0.50	563.25	11.22	574.46	-	574.46
The Commission on Administrative Justice	346.66	2.27	7.30	7.41	4.81	0.67	48.30	3.94	5.53	0.23	2.76	0.86	30.98	2.94	3.62	5.37	-	-	-	-	-	0.13	473.77	-	473.77	-	473.77
National Gender and Equality Commission	233.66	1.06	2.50	8.72	1.75	0.51	31.51	38.38	2.27	-	1.55	0.30	41.42	2.27	4.15	0.86	-	-	2.95	-	-	51.14	424.99	-	424.99	-	424.99
Independent Policing Oversight Authority	664.58	1.76	6.85	28.14	5.22	0.94	51.80	4.85	6.84	-	12.03	1.77	71.81	3.54	23.49	33.15	-	-	-	-	-	3.39	920.17	61.34	981.51	-	981.51
Total	516,971.34	2,558.53	1,259.32	10,876.51	6,508.26	1,130.95	6,653.59	3,858.13	4,940.79	8,543.34	1,267.42	991.31	23,265.88	1,117.52	2,674.54	61,277.81	58,749.50	3,015.98	163.97	587,580.31	36,623.60	1,900.55	1,341,929.15	16,536.38	1,358,465.53	177,100.18	1,181,365.35

Source: MDAs and National Treasury

The recurrent expenditure for MDAs is further disaggregated into Compensation to Employees, Use of Goods and Services and Current Transfers to SAGAs. This report annexes the current expenditure performance for Semi-Autonomous Government Agencies/State-Owned Enterprises/State Corporations under Annex VI.

3.4.3.1 Compensation to Employees

Compensation to employees comprises basic salaries for permanent employees, basic wages for temporary employees, personal allowances paid on reimbursement and provided in kind and other social benefits paid as part of the salary. Table 3.11 summarises Compensation to Employees aggregated by each of the ten sectors in the first nine months of FY 2025/26.

Table 3.11: Compensation to Employees Expenditure by Sector

Sector	Compensation to Employees' Performance in the first nine months of FY 2025/26		
	Gross Estimates (Kshs. Million)	Expenditure (Kshs. Million)	Expenditure as % of Gross Estimates
ARUD	82,407.81	5,379.39	7
EIICT	534,627.81	3,845.21	1
GECA	58,159.86	1,960.22	3
Health	138,105.53	16,537.49	12
Education	703,066.20	311,227.91	44
GJLO	284,086.68	131,208.34	46
PAIR	320,190.39	39,038.97	12
National Security*	253,770.18	1,799.83	1
SPCR	78,994.38	3,741.12	5
EPWNR	95,866.69	2,232.86	2
Total	2,549,275.55	516,971.34	20
Ordinary Revenue plus A.I.A as per the National Treasury Quarter III Economic and Budgetary Review Report FY 2025/26 (excluding disbursements of the Equitable share of the revenue raised nationally to County Governments)		2,292,522.02	
Expenditure on Compensation to Employees as % of Ordinary Revenue plus A.I.A (Less disbursements to County Governments)		23	

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.

In the first nine months of FY 2025/26, compensation to employees was Kshs. 516.97 billion, representing 23 per cent of the ministerial gross estimates, excluding payments for the National Intelligence Service and the Kenya Defence Forces under the National Security Sector, and for Semi-Autonomous Government Agencies/ State Corporations/ State Owned Corporations.

Considering the stated exclusions, MDA's compensation to employees accounted for 23 per cent of the national government's equitable share of the revenue raised nationally and Appropriations-in-Aid. This complies with the requirement of Paragraph 26 (1) (a) of the PFM (National Government) Regulations 2015, which states that the national government's expenditure on the compensation of employees (in-

cluding benefits and allowances) should not exceed 35 per cent of the national government's equitable share of revenue raised nationally, plus other revenues generated by the national government under Article 209(4) of the Constitution. Detailed ministerial compensation to employees is provided in Annex IV of this report.

3.4.3.2 Use of Goods and Services

In the 2025 Budget Policy Statement, the government aimed to strengthen expenditure control and improve efficiency and effectiveness in public spending by rationalizing and reducing non-essential expenditure; roll out an end-to-end e-procurement system to maximise value for money and increase transparency in procurement. Some of the budget items under this category include: Travel, Printing and advertising, Rent and rates for non-residential buildings, Training, Hospitality, Legal fees, Insurance, Maintenance expenses for motor vehicles and other assets.

In the first nine months of FY 2025/26, travel expenditure amounted to Kshs.17.38 billion, comprising Domestic Travel at Kshs.10.88 billion and Foreign Travel at Kshs. 6.51 billion. Insurance expenditure recorded Kshs.23.27 billion, specialised materials and supplies Kshs.8.54 billion, rent and rates on non-residential buildings Kshs.6.65 billion and Hospitality Kshs.4.94 billion.

3.4.3.3 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 the first nine months of FY 2025/26, the total current transfers reported by MDAs amounted to Kshs.587.58 billion, representing 43 per cent of the MDAs' gross recurrent expenditure. These comprised of:

- i. **Grants and Other Transfers-** The total expenditure reported by MDAs was Kshs.152.75 billion, with the Ministry of Defence reporting the highest transfers of Kshs.145.39 billion.*
- ii. **Grants and Other Transfers to International Organizations-** The total expenditure reported by MDAs was Kshs.18.04 billion, with the State Department for Energy reporting the highest transfers of Kshs.8.68 billion.*
- iii. **Current transfers to other Government Units -** Total expenditure by the MDAs was Kshs.362.07 billion, with the State Department for Higher Education reporting the highest expenditure at Kshs.76.26 billion, followed by the National Intelligence Services at Kshs.51.55 billion.*
- iv. **Other transfers and Emergency Relief-** The total expenditure by MDAs amounted to Kshs.54.72 billion. The State Department for Social Protection and Senior Citizen Affairs reported the highest transfer of Kshs.24.20 billion, while the State Department for Higher Education followed with Kshs. 12.87 billion.*

3.4.3.4 Subsidies

This category includes Subsidies to Private enterprises and Subsidies to Public Corporations. In the first nine months of FY 2025/26, the total Subsidies reported by MDAs amounted to Kshs.61.77 billion,

with the State Department for Basic Education recording the highest subsidies to Public Corporation of Kshs.58.75 billion to support Board of Governors maintained schools (for free secondary education).

3.4.3.5 Social Benefits

This category includes government pensions and retirement benefits, Social Security benefits, Employer social benefits, and Gratuities. MDAs reported total expenditure of Kshs.163.97 million in the first nine months of FY 2025/26.

3.4.3.6 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.36.62 billion in the first nine months of FY 2025/26. The State Department for Higher Education and Research recorded the highest spending in this category, Kshs.36.42 billion.

3.4.3.7 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.1.90 billion under the category. The National Police Service recorded the highest at Kshs.295.19 million, followed by the Ethics and Anti-Corruption Commission at Kshs.118.50 million.

3.4.3.8 Other Expenses

Other expenses amounted to Kshs.61.28 billion in the period under review, representing 5 per cent of the gross recurrent expenditure. The MDAs that recorded the highest expenditure under this category were:

State Department for Internal Security and National Administration - Kshs.13.15 billion, mainly for security operations.

National Treasury -Kshs. 9.91 billion majorly for security operations.

State Department for Basic Education - Kshs.9.02 billion for school examinations and invigilation.

National Police Service -Kshs. 8.27 billion for security operations.

State House -Kshs.5.36 billion majorly for other operations.

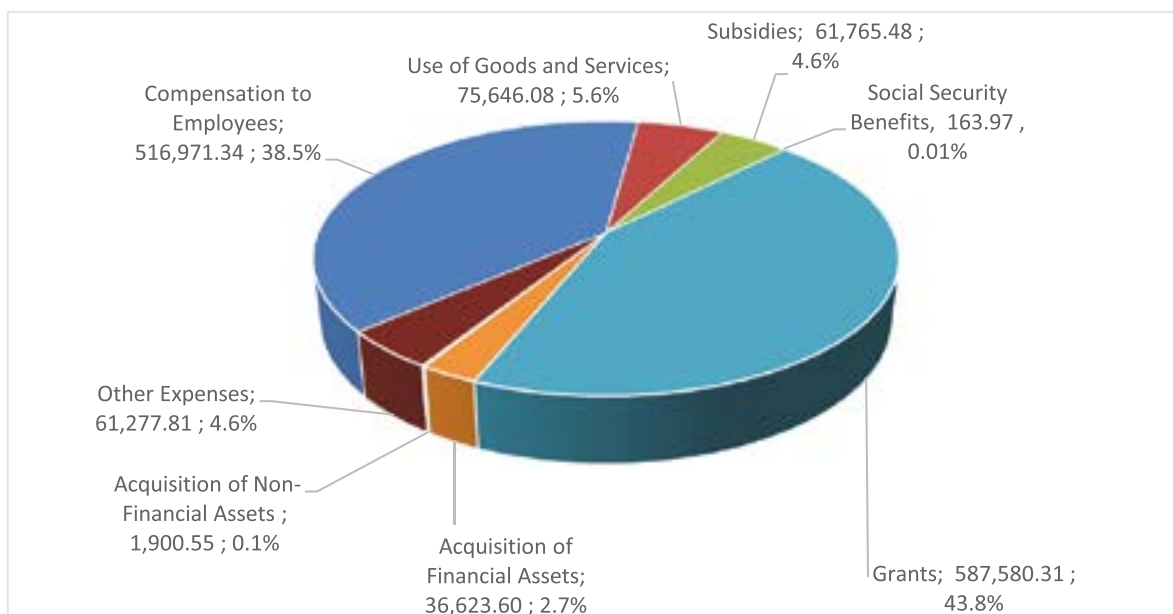
National Assembly – Kshs.3.02 billion for Constituency office expenses.

State Department for Immigration and Citizen Services- Kshs. 1.19 billion for security operations.

Office of the Deputy President-Kshs.1.08 billion under confidential expenses.

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

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



Source: MDAs and National Treasury

3.5. Payables for the National Government

The total National Government Trade payables as of 31st March 2026 amounted to Kshs. 471.68 billion, comprised Kshs. 378.78 billion (80 per cent) for State Corporations and Kshs. 92.90 billion (20 per cent) for Ministries, Departments, and Agencies. This recorded a decline of 8 per cent (Kshs.40.07 billion) compared to Kshs. 511.75 billion reported as of 31st March 2025, which comprised Kshs. 421.63 billion and Kshs. 90.12 billion for State Corporations and Ministries, Departments and Agencies, respectively.

Table 3.12 presents a breakdown of the trade payable as of 31st March 2025 and 31st March 2026

Table 3.12: Trade Payables for the National Government

CATEGORY	Trade Payables as of 31 st March 2026 (Kshs.) (A)	Trade Payables as of 31 st March 2025(Kshs.) (B)	Per cent of MDA or SAGA Sub-To- tal (%)	Percentage (%) Change from 31 st March 2025 ((A-B)/B *100)
a) MDAs				
Recurrent	63,354,269,101	67,129,892,560	68	(6)
Development	29,549,257,135	22,993,208,665	32	29
Sub-Total*	92,903,526,236	90,123,101,225	100	3
b) State Corporations/State Owned Enterprises/SAGAs				
Recurrent				
Pay as You Earn (PAYE)	26,496,910,816	21,472,660,361	7%	23
National Social Security Fund	926,928,426	923,262,261	0%	-
National Hospital Insurance Fund	39,637,099,172	190,383,790	10%	20720
HELB Deductions	26,411,864	-	0%	-

CATEGORY	Trade Payables as of 31 st March 2026 (Kshs.) (A)	Trade Payables as of 31 st March 2025(Kshs.) (B)	Per cent of MDA or SAGA Sub-To- tal (%)	Percentage (%) Change from 31 st March 2025 ((A-B)/B *100)
Unremitted Sacco Deductions	9,217,362,028	-	2%	-
Unremitted Staff Loan Deductions	2,388,277,710	2,466,539,732	1%	(3)
Pension Arrears	2,538,797,438	2,098,603,833	1%	21
Personnel Emoluments Arrears	40,209,705,323	35,535,764,938	11%	13
Others	41,144,557,096	59,248,687,988	11%	(31)
Consumables and General Supplies	47,366,947,414	40,020,273,503	13%	18
Sub-total (Recurrent)	209,952,997,287	161,956,176,406	55%	30
Contractors/Projects (Development)	168,826,649,136	259,673,826,941	45%	(35)
Sub-Total SCs /SAGAs /SOEs	378,779,646,423	421,630,003,347	100%	(10)
Total	471,683,172,659	511,753,104,572		(8)

Source: National Treasury

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

Further analysis of MDAs payables in the period under review recorded a decline of Kshs.33.33 billion, attributed to payments and some payables declared ineligible for both recurrent and development expenditures. This comprised MDAs recurrent vote at Kshs.23.55 billion (Kshs.20.94 billion paid and Kshs.2.61 billion declared ineligible) and MDAs development vote at Kshs.9.78 billion (Kshs.9.75 billion paid and Kshs.23.40 million). 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 March 2026 is referenced in Annex VIII of this report.

The over nine months trade payables of the State Corporations included payments due to contractors/projects, suppliers, unremitted statutory and other deductions, and pension arrears for the Local Authorities Pension Trust. The highest percentage was for Contractors/Projects (Kshs. 168.82 billion), at 45 per cent, followed by Consumables and General Supplies (Kshs.47.37 billion), at 13 per cent and National Hospital Insurance Fund (Kshs. 39.64 billion), at 11 per cent. The stock of payables for State Corporations/State Owned Enterprises/SAGAs as at 31 March 2026 is referenced in Annex X 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. The payment will unlock cash flow into the economy, both to business enterprises and to the government through tax remittances, therefore 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 first nine months of 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 first nine months of FY 2025/26. A summary of sectors' performance for development and recurrent expenditure is referenced in Annexes X, XI and XII of this report.

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 (EWNRR) (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 2025/26, the Education Sector was allocated Kshs.703.07 billion, recording the highest budget allocation, attributed to its broad mandate, including primary schools, secondary schools, special education, tertiary education, university education, examinations and curriculum development, and reforms in the education sector. Conversely, the General Economic and Commercial Affairs Sector received Kshs.58.16 billion, representing the lowest budgetary allocation.

4.2. Agriculture, Rural and Urban Development Sector

4.2.1 Introduction

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

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

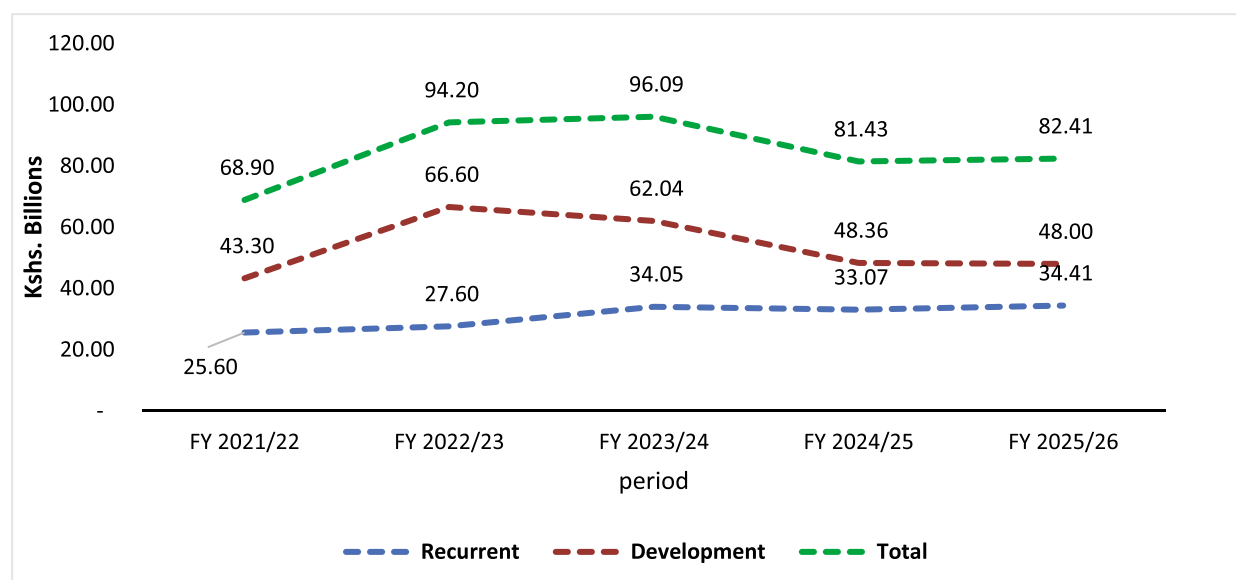
4.2.2 Budget Performance for the ARUD Sector

The budget allocation to ARUD in FY 2025/26 amounted to Kshs.82.41 billion, compared to Kshs.81.43 billion allocated in FY 2024/25. This amount represents 2 per cent of the gross national budget of Kshs.4.69 trillion and 3 per cent of the MDAs' budget of Kshs.2.55 trillion. The allocation included Kshs.48.00 billion (58 per cent) for development activities and Kshs.34.41 billion (42 per cent) for recurrent expenditure. The State Department for Agriculture received the highest budgetary allocation of Kshs.49.94 billion (61 per cent of the Sector's budget), while the National Land Commission had the lowest budgetary allocation of Kshs.3.36 billion (4 per cent of the ARUD Sector allocation).

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

Figure 4.1 shows the budgetary allocation trends of the ARUD Sector from FY 2021/22 to FY 2025/26.

Figure 4.1: Budgetary Allocation Trend for the ARUD Sector



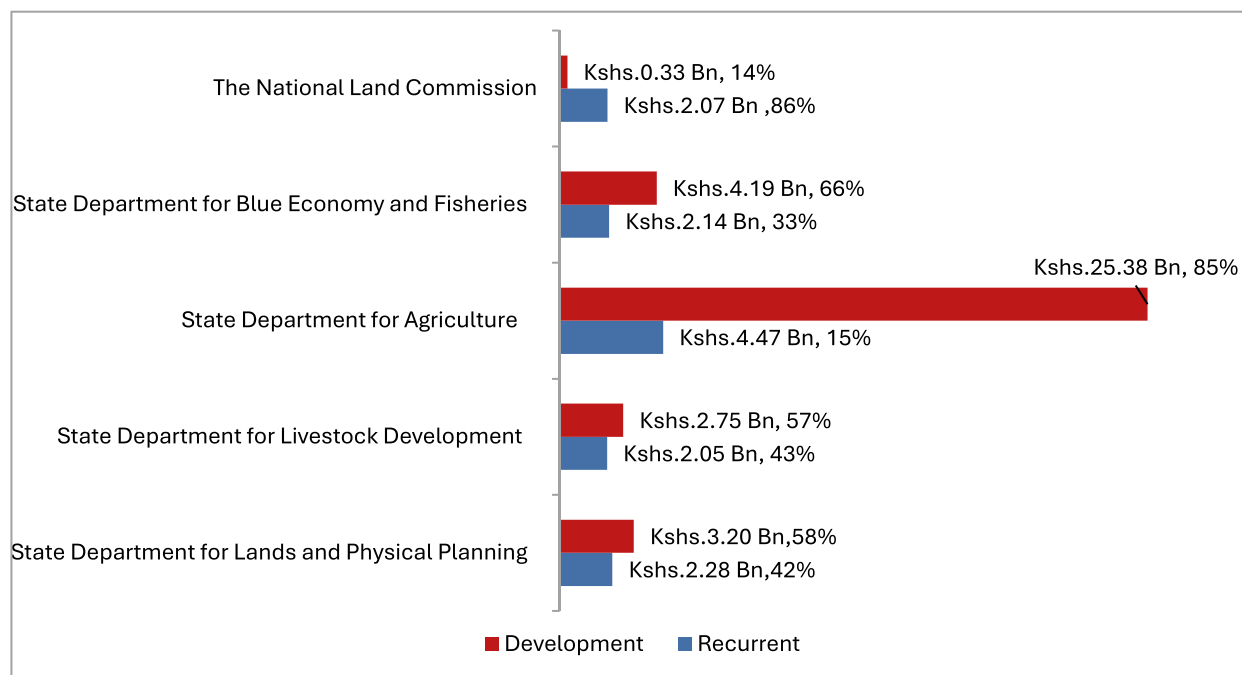
Source: National Treasury

The total exchequer issues to the ARUD Sector amounted to Kshs.48.85 billion, representing 83 per cent of the Sector's annual net estimates. This amount comprised Kshs.35.85 billion for development expenditure, representing 87 per cent of the annual net development estimates, and Kshs.13.00 billion for recurrent activities, representing 74 per cent of the annual net recurrent estimates.

In the first nine months of FY 2025/26, the State Department for Blue Economies and Fisheries recorded the highest proportion of development exchequer issues to development net estimates at 100 per cent, while the National Land Commission recorded the lowest at 59 per cent. The State Department for Livestock Development recorded the highest proportion of recurrent exchequer issues to recurrent net estimates of 75 per cent each. The State Department for Lands and Physical Planning recorded the lowest ratio of 70 per cent.

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

Figure 4.2: Exchequer Issues to the ARUD Sector



Source: National Treasury

The total expenditure for the ARUD Sector amounted to Kshs.65.29 billion, representing 79 per cent of the annual gross estimates, compared to Kshs.48.29 billion (60 per cent) recorded in a similar period of FY 2024/25. This amount comprised Kshs.40.07 billion for the development budget, representing an absorption rate of 83 per cent, compared to 63 per cent recorded in a similar period of FY 2024/25, and Kshs.25.21 billion for recurrent expenditure, representing 73 per cent of the recurrent gross estimates, compared to 56 per cent recorded in a similar period of FY 2024/25.

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

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

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
State Department for Lands and Physical Planning	4.98	3.51	3.20	3.99	91	80	5.78	3.25	2.28	3.78	70	65
State Department for Livestock Development	5.08	4.08	2.75	4.38	67	86	5.04	2.73	2.05	3.73	75	74
State Department for Agriculture	32.15	29.11	25.38	26.57	87	83	17.79	6.01	4.47	13.20	74	74

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
State Department for the Blue Economy and Fisheries	5.23	4.21	4.19	4.80	100	92	3.00	2.88	2.14	2.22	74	74
National Land Commission	0.56	0.56	0.33	0.34	59	61	2.80	2.80	2.07	2.28	74	82
Total	48.00	41.46	35.85	40.07	86	83	34.41	17.67	13.00	25.21	74	73
Sector Summary												
	Gross Estimates		Net Estimates	Exchequer Issues	Expenditure		% of Exchequer to Net Estimates		% of Expenditure to Gross Estimates			
Development	48.00		41.46	35.85	40.07		86		83			
Recurrent	34.41		17.67	13.00	25.21		74		73			
Total	82.41		59.13	48.85	65.29		83		79			

Source: MDAs and National Treasury

The State Department for Blue Economy and Fisheries recorded the highest absorption of the development budget at 92 per cent, while the National Land Commission recorded the lowest at 61 per cent. The National Land Commission recorded the highest recurrent expenditure to gross estimates at 82 per cent, while the State Department for Lands and Physical Planning recorded the lowest recurrent expenditure to gross estimates ratio at 65 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 budget allocation to the State Department for Lands and Physical Planning in FY 2025/26 amounted to Kshs.10.76 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 budget allocation was to fund three programmes. Table 4.2 shows budget execution by programmes and sub-programmes under the State Department for Lands and Physical Planning in the first nine months of FY 2025/26

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

Programmes	Sub-Programmes	Gross Approved Estimates (Kshs. Millions)			Expenditure (Kshs. Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Land Policy and Planning	Development Planning and Land Reforms	2,251.49	50.00	2,301.49	1,286.42	28.00	1,314.43	57
	Land Settlement	489.38	3,810.09	4,299.47	480.11	3,314.66	3,794.77	88
	Land Use	212.99	-	212.99	105.31	-	105.31	49
	Land Survey	1,414.57	100.00	1,514.57	1,038.10	31.29	1,069.39	71
Land Information Management	Digitisation of Land Records and Processes	71.01	712.00	783.01	44.49	549.54	594.03	76
	Infrastructure Development	-	310.30	310.30	-	65.64	65.64	21
General Administration, Planning and Support Services	General Administration, Planning and Support Services	1,340.73	-	1,340.73	827.36	-	827.36	62
TOTAL		5,780.17	4,982.39	10,762.56	3,781.79	3,989.13	7,770.92	72

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 88 per cent. On the other hand, the Land use sub-programme under the same programme recorded the lowest absorption rate at 49 per cent. The low absorption of the budget on the land use subprogramme was due to underperformance in Appropriation-In-Aid (AIA) collections, which limited available funding for expenditure, and the transition to the new e-GP system, which slowed procurement processes. Notably, the state department for Land and Physical Planning recorded an overall absorption rate of 72 against the target of 75 by the end of the first nine months of 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 first nine months of 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 31 st March 2026	Variance
Land policy and planning	Development Planning and Land Reforms	Title deeds issued	Number of title deeds issued	420,000	190,700	(229,300)
	Land Settlement	Landless/ Squatters settled	Number of households settled	14,000	5,721	(8,279)
	Land Survey	Land parcels geo-referenced	Number of land parcels geo-referenced	100,000	11,107	(88,893)

Name of Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Achieved As of 31 st March 2026	Variance
Land Information Management	Digitisation of land records and processes	land offices digitised	Number of land offices digitised	3	-	(3)
		Land offices constructed	Number of land offices constructed	4	-	(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 all key outputs was behind schedule as of the end of the first nine months of FY 2025/26. Notably, the Digitisation of land records and processes sub-programme under the land information management programme did not record any achievement during the period 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, and the information was stored in the Electronic Data Management system (EDMS).

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 commencement date (b)	Expected Project End Date (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in the first nine months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first nine months of FY2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st March 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	28.00	530.60	44
Settlement of the Landless - BETA	1.7.13	30.6.28	GoK	25,000.00	3,805.09	3,314.66	13,015.50	52
Construction of Land Registries	1.7.13	30.6.27	GoK	1,120	220.30	55.64	357.76	32
Renovation of Land Offices	1.7.14	30.6.28	GoK	1000.00	90.00	10.00	381.06	38
Digitisation of land registries -BETA	1.7.2014	30.6.26	GoK	20,000.00	712.00	549.54	8,781.29	44
Infrastructure Improvements at the Kenya Institute of Survey and Mapping	1.7.13	30.6.26	GoK	1,200.00	100.00	31.29	360.29	30

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 (32 per cent complete) and Infrastructure Improvements at the Kenya Institute of Survey and Registration Mapping (30 per cent complete) recorded moderate progress, despite both projects commencing in July 2013. The projects delay was mainly attributable to challenges related to the rollout of the e-GP system.

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) under its purview.

4.2.4.1 Budget Performance by the State Department for Livestock Development

The budget allocation to the State Department for Livestock Development in FY 2025/26 amounted to Kshs.10.11 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 is to fund one programme. Table 4.5 shows budget execution by programme and sub-programmes under the State Department for Livestock Development in the first nine months of FY 2025/26.

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

Pro-grammes	Sub-Programmes	Gross Approved Estimates (Kshs. Millions)			Expenditure (Kshs. Millions)			Ab-sorp-tion Rate (%)
		Recurrent	Develop-ment	Total	Recur-rent	Devel-opment	Total	
Livestock Resource Manage-ment and Develop-ment	Livestock Policy Development and Capacity Building Programme	2,298.01	2,680.00	4,978.01	1,734.97	2,465.80	4,200.77	84
	Livestock Production and Management	467.09	2,313.06	2,780.15	344.25	1,849.29	2,193.54	79
	Livestock Products Value Addition and Marketing	743.78	-	743.78	520.33	-	520.33	70
	Food Safety and Animal Products Development	321.67	8.00	329.67	237.48	-	237.48	72
	Livestock Diseases Management and Control	1,204.86	75.00	1,279.86	896.51	62.50	959.01	75
Total		5,035.41	5,076.06	10,111.47	3,733.54	4,377.59	8,111.13	80

Source: The State Department for Livestock Development

The State Department for Livestock Development recorded an average absorption of 80 per cent in the first nine months of FY 2025/26, which implies proper 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 the first nine months of 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 31 st March 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	6,925	(2,075)
			Number of milk quality and safety tests conducted.	80,000	61,234	(18,766)
	Livestock production and management	Pastoralist covered by financial services and capacity building (drive project)	The number of pastoralists covered by livestock insurance at a minimum of 5 Tropical Livestock Units (TLUs) per pastoralist.	200,000	73,066	(126,934)
		Animal breeding services	Number of breeding piglets availed to farmers	500	341	(159)
			Number of breeding rabbits availed to farmers	85,000	77,000	(8,000)
		Livestock Restocking in ASALs	Number of Livestock	10,208	17,111	6,903
			Number of Counties	16	16	-
	Livestock Disease management and control	Enhanced Disease Surveillance	Number of active surveillance missions on Peste des Petits Ruminants (PPR), Rift Valley Fever (RVF) and other priority trans boundary animal diseases	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 most of the key performance indicators had achieved their targets except for pastoralists covered by Livestock Insurance (73,066 pastoralists covered by livestock insurance out of a target of 200,000 pastoralists) as at the end of the first nine months of FY 2025/26. The insurance of pastoralists in the event of livestock loss was an ongoing activity and was intended to be fully realised in the fourth quarter of FY 2025/26.

4.2.4.4 Project Implementation for the State Department for Livestock Development

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

Table 4.7: State Department for Livestock Development Projects Implementation Status

Project Name (a)	Project commence date (b)	Expected Project End Date (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first nine months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st March 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	97
Towards Ending Drought Emergencies in Kenya	10.10.2021	30.06.2026	GoK/ Donor	16,940.00	318.00	117.77	930.61	5
Livestock Training Institute Mogotio	01.07.2024	30.06.2029	GoK	500.00	30.00	30.00	79.98	10
Livestock Value Chain Support Programme, phase II	01.07.2022	30.06.2027	GoK/ Donor	16,940.00	280.00	279.79	3,707.28	22
National Bee-keeping Institute	15.08.2013	30.06.2026	GoK	159.00	8.00	-	150.90	95
De-risking, Inclusion & Value Enhancement of Pastoral Economies	27.10.2022	26.10.2027	Donor	16,093.00	2,300.00	2,135.80	8,406.73	49
Kenya Livestock Commercialization Programme (KELCOP)	10.03.2021	10.03.2027	GoK/ Donor	6,200.00	1,571.00	1,307.700	3,702.05	48
Sustainable Tsetse and Trypanosomiasis-free areas in Kenya -KENTEC.	01.08.2014	30.06.2028	GoK	1,960.00	50.00	50.00	1,428.75	72
Construct & Re-furbish Facilities – Meat Training Institute -Athi Rivrer	20. 9.2012	30.12.2026	GoK	160.00	12.50	12.50	147.80	85
Construction of Awendo Animal Health Clinic	01.07.2025	31.07.2029	GoK	500.00	150.00	100.00	100.00	1

Source: The State Department for Livestock Development

4.2.5 The State Department for Agriculture

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

gation Schemes; Agriculture Seed Research and Development; Crop Genetic Research; and Bio-safety Management.

4.2.5.1 Budget Performance by the State Department for Agriculture

The budgetary allocation to the State Department for Agriculture in FY 2025/26 amounts to Kshs.49.94 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 is to fund four programmes. Table 4.8 shows budget implementation by programmes and sub-programmes under the State Department for Agriculture in the first nine months of FY 2025/26.

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

Programmes	Sub-Programmes	Gross Approved Estimates (Kshs. Millions)			Expenditure (Kshs. Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration, Planning and Support Services	Agricultural Policy and Regulatory Frameworks	8,576.86	11,035.00	19,611.86	7,226.57	16,642.97	23,869.54	122
	Agricultural Planning and Financial Management	67.03	-	67.03	47.01	-	47.01	70
Crop Development and Management	Land and Crops Development	3,215.37	10,879.00	14,094.37	1,404.56	4,947.32	6,351.88	45
	Food Security Initiatives	300.00	9,178.81	9,478.81	105.36	4,375.85	4,481.21	47
	Quality Assurance and Monitoring	571.82	259.00	830.82	446.13	207.85	653.98	79
Agribusiness and Information Management	Agribusiness and Market Development	82.25	800.00	882.25	42.22	394.66	436.88	50
	Agricultural Information Management	50.91	-	50.91	-	20.99	20.99	41
Agricultural Research and Development	Crop Research and Development	4,928.48	-	4,928.48	3,902.95	-	3,902.95	79
TOTAL		17,792.71	32,151.81	49,944.52	13,174.80	26,589.64	39,764.45	80

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 80 per cent in the first nine months of FY 2025/26. The Agricultural Policy and Regulatory Frameworks sub-programme recorded the highest absorption rate at 122 per cent, while the Land and Crops Development and Agricultural Information Management sub-programmes recorded the lowest at 41 per cent. The high absorption rate of 122 per cent by the Agricultural Policy and Regulatory Frameworks sub-programme was necessitated by additional funding under Arti-

cle 223 of the Constitution, amounting to Kshs.5 billion for the Fertiliser Subsidy Programme and Kshs.2 billion to support Sugar Sector Reforms for unpaid salaries and redundancy payments.

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 the first nine months of 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 31 st March 2026	Variance
Agricultural Research & Development	Crop Research and Development	Soil Health Services	Number of soil sample testing reports (nutrient recommendation)	5,000	-	(5,000)
		Crop varieties	Number of promising lines of different crops submitted to KEPHIS for NPT evaluation	90	30	(60)
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	2	(4)
		Cotton Production and Productivity	Area under cotton (Acres)	34,762	15,000	(19,762)
Crop Development and Management	Land and crop development	Value chain support services	Number of farmers trained on TIMPS	350,000	763,278	413,278
			Number of farmers facilitated for re-voucher support	750,000	576,057	(182,943)
	Food Security Initiatives	Food and industrial crops production	Metric tons of rice seed availed	82.5	-	(82.5)
			No. of assorted seedlings distributed (Millions)	0.33	0.18	0.15
	Quality assurance and monitoring of the outreach of services	Skills development and training services	Number of students trained in a certificate in the General Agriculture Program	56	93	37
			Number of students trained in the Diploma in General Agriculture Program	173	229	56
Agribusiness and Market Information	Agribusiness and Market Development	Agricultural market information services	Daily market information packages disseminated	316	70	(246)
	Agricultural information and management	Agricultural information services	Number of agricultural radio programmes developed and disseminated	52	-	(52)

Source: The State Department for Agriculture

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

4.2.5.4 Projects Implementation Status for the State Department of Agriculture

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

Table 4.10: State Department for Agriculture Project Implementation

Project Name (a)	Project Commence date (b)	Expected Project End Date (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in the first nine months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st March 2026 (Kshs. Million) (h)	Percentage of completion
Food Systems Resilience Project	7/1/2024	30/6/2028	GoK/Donor	19,800.00	5,759.74	2,366.66	4,039.24	20
Kenya Agricultural Business Development Programme (KABDP)	7/1/2024	30/11/2028	GoK/Donor	4,910.00	30.00	-	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	25.48	50.11	4
Food security and crop diversification	1/7/2014	30/6/2030	GoK	9,012.00.00	1,193.47	1,150.31	6,462.18	72
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	13,000.00	13,000.00	50,363.00	50
Crop Post-Harvest Management	1/7/2023	30/6/2030	GoK	3,244.40	150.00	103.10	2,502.81	77
National Agricultural Value Chain Development Project (NAVCDP)	21/9/2022	30/6/2027	GoK/Donor	31,350.000	10,241.00	4,514.91	18,948.71	60
Kenya Cereals Enhancement Programme-Climate Resilient Agricultural Livelihoods Window (KCEP-CRAL)	10/1/2023	31/3/2029	GoK/Donor	1,653.00	556.00	100.95	249.90	15

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 (4 per cent), the Food Systems Resilience Project (20 per cent), and the Kenya Cereals Enhancement Programme-Climate Resilient Agricultural Livelihoods Window project (15 per cent). Further, the Pyrethrum industry recovery project was at a 30 per cent level of completion, despite commencing in 2014. The slow progress of these projects was a result of a limited budget for the department, which led to a thin spread of funds among projects in an effort 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 budget allocation to the State Department for the Blue Economy and Fisheries in FY 2025/26 amounts to Kshs.8.23 billion, compared to Kshs.11.85 billion allocated in FY 2024/25.

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

The budgetary allocation was to fund three programmes. Table 4.11 shows budget execution by programmes and sub-programmes under the State Department for the Blue Economy and Fisheries in the first nine months of FY 2025/26.

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

Programmes	Sub-Programmes	Gross Approved Estimates (Kshs. Millions)			Expenditure (Kshs. Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Fisheries Development and Management	Fisheries Policy, Strategy and Capacity Building	1,083.69	-	1,083.69	2,218.78	-	672.25	62
	Aquaculture Development	-	2,831.73	2,831.73	-	2,330.84	2,330.84	82
	Management and Development of Capture Fisheries	43.69	-	43.69	14.30	-	14.30	33
	Marine and Fisheries Research	1,614.00	2,400.00	4,014.00	1,371.67	2,466.23	3,837.90	96
General Administration, Planning and Support Services	General Administration, Planning and Support Services	199.69	-	199.69	133.26	-	133.26	67
Development and Coordination of the Blue Economy	Blue Economy Policy, Strategy and Coordination	57.12	-	57.12	27.30	-	27.30	48
TOTAL		2,998.20	5,231.73	8,229.93	2,218.78	4,797.07	7,015.86	85

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 85 per cent in the first nine months of FY 2025/26.

The Marine and Fisheries sub-programme recorded the highest absorption rate at 96 per cent, while the Management and Development of Capture Fisheries sub-programme had the lowest absorption rate of 33 per cent. However, no reason was provided for the mixed performance across the sub-programmes.

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 the first nine months of 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 31 st March 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	-	(1)
	Aquaculture Development	Fisheries and Aquaculture Services	Number of fish farmers mapped and capacity built.	2,000	200	(1,800)
		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	1	(3)
		Monitoring, Control and Surveillance Services	Number of Monitoring, Control and Surveillance Officers Trained.	105	-	(105)
			Number of Monitoring, Control and Surveillance Patrols conducted	25	10	(15)
			Number of Monitoring, Control and Surveillance Command Centres established.	2	-	(2)
	Development and Coordination of the Blue Economy	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	-	(7)
		Semi-industrial and Industrial Fishing Support Services.	Number of deep-sea fishing vessels refurbished.	2	1	(1)

Name of Pro-gramme	Sub-Pro-gramme	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st March 2026	Variance
	Promotion of Krenya as a Centre for Agro-Busi-ness Blue Economy	Kabonyo Regional Fisheries and Aquaculture Services and Training Centre of Excellence	level of completion (%)	60	30	(30)

Source: The State Department for the Blue Economy and Fisheries

Non-financial performance analysis revealed slow service delivery by the State Department of Blue Economy and Fisheries, despite an overall budget absorption rate of 85 per cent in the period under review. Key activities that were yet to commence included completing the Sagana aquaculture complex (target completion rate of 80 per cent), acquiring modern fish-handling equipment for Liwatoni Fish Port (target of 7 equipment), developing a marine spatial plan (target of completion rate of 40 per cent), developing aquaculture governance instruments (target of 2 governance instruments), and developing a fish marketing strategy (target of 1 strategy). The State Department for Blue Economy stated that most of the targets will be achieved in the fourth quarter of FY 2025/26.

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

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

**Table 4.13: Table 4.13: State Department for the Blue Economy and Fisheries Project Implemen-
tation**

Project Name (a)	Project com-mence date (b)	Expected Project End Date (c)	Source of Funds (d)	Value of the Project (Kshs. Mil-lion) (e)	Funding in the first nine months of FY 2025/26 (Kshs. Mil-lion) (f)	Expendi-ture In the first nine months of FY 2025/26 (Kshs. Mil-lion) (g)	Cumulative Expendi-ture as of 31 st March 2026 (Kshs. Million) (h)	Per-cent-age (%) of Com-ple-tion
Kabonyo Fisheries and Aquaculture Training Centre	1/7/2024	30/6/2027	Donor	1,800.00	500.00	218.00	475.00	30
Kenya Marine Fisheries & Socio-Economic Development Project	1/3/2018	30/6/2026	Donor	11,983.00	2,400.00	2,248.00	9,597.00	80
Aquaculture Business Development Project (ABDP)	1/1/2018	31/3/2026	Donor	14,373.00	2,331.00	2,331.00	11,419.00	79

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

Analysis of the state department's project implementation for Blue Economy and Fisheries revealed delays in budget execution. For instance, the Aquaculture Business Development Project recorded a completion rate of 79 per cent despite its completion date that lapsed in March 2026. Besides, the Ka-

bonyo Fisheries and Aquaculture Training Centre project was 30 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 budget allocation to the National Land Commission for FY 2025/26 was Kshs.3.36 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 the first nine months of FY 2025/26.

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

Programmes	Sub-Pro-grammes	Gross Approved Estimates (Kshs. Millions)			Expenditure (Kshs. Millions)			Absorp- tion Rate (%)
		Recur- rent	Develop- ment	Total	Recurrent	Develop- ment	Total	
Land Admin- istration and Management	General Adminis- tration, Planning and Support Services	1,392.31	-	1,392.31	1,005.20	19.25	1,024.45	74
	Land Administra- tion and Manage- ment	419.05	200.00	619.05	330.80	307.24	638.04	103
	Public Land Infor- mation Manage- ment	1.30	34.08	35.39	0.64	13.32	13.96	39
	Land Dispute and Conflict Resolu- tion	990.57	322.02	1,312.59	948.34	-	948.34	72
Total		2,803.23	556.10	3,359.33	2,284.98	339.80	2,624.79	78

Source: The National Land Commission

On average, the National Land Commission recorded an absorption rate of 78 per cent in the first nine months of FY 2025/26. The Land Administration and Management sub-programme recorded the highest absorption rate of 103 per cent. No reason was provided for the overexpenditure. On the other hand, Public Land Information Management recorded the lowest absorption rate at 39 per cent, attributable to non-commitment of procurable items as a result of e-GP system implementation challenges.

4.2.7.3 Non-financial Performance by the National Land Commission

The achievements against Key Performance Indicators of the National Land Commission in the first nine months of 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 31 st March 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.	4	17	13
			Percentage of 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	10	6
			No. of counties with Ecologically Sensitive Areas mapped and inventoried	7	-	(7)
			No. of climate-smart land sessions held with stakeholders	2	3	1
		Land Administration and Management Services	Number of letters of allotments issued on public land	2,500	13,647	11,147
			Number of consents to lease public institutional land	400	99	(301)
			No. of public notices published on extension and renewal of leases, regularisation, formalisation, new allocation, and reservation for settlement schemes prepared.	224	257	33
			Reviewed the Handbook on Land Administration processes and procedures developed	1	0.8	0.2
		Survey services	Number of final survey projects supervised and administered (reports)	8	5	(3)
	Public Land Information Management	Survey services	Number of georeferenced PIDs, RIMs on public land, survey plans and development plans	500	400	(100)
			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	50	(50)

Name of Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st March 2026	Variance
			Number of historical land injustice claims investigated / No. of investigative	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 in the core functions of the National Land Commission during the period under review. Areas that recorded outstanding performance included advisories on natural resource management (10 advisories issued out of annual target of 4 advisories), issuing of letters of allotment on public lands (13,647 allotment letters issued out of annual target of 2,500 allotment letters), publication of extension and renewal of leases (257 notices published out of annual target of 224 notices), and survey services on public land (400 georeferenced PID, RIMS on public land, survey plans and development plans out of annual target of 500). 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 mapped and inventoried ecologically sensitive areas in the Counties (recorded nil output) 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 the first nine months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st March 2026 (Kshs. Million) (h)	Percentage (%) of Completion
Public Land Information Management	15/1/2015	30.12.2028	GoK	1,500.00	34.08	13.32	449.72	30
ICT Networking	15/1/2015	30/12/2028	GoK	552.00	22.02	19.25	394.52	71
Final survey and vesting of compulsorily acquired land	01-07-2025	30-6-2027	GoK	450.00	200.00	7.24	14.47	3
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 at 31st March 2026, with some projects demonstrating steady advancement while others remain significantly behind schedule despite substantial funding allocations. Notably, projects such as ICT Networking showed relatively high completion levels, whereas others, particularly newly initiated surveys and the vesting of compulsorily acquired land and the establishment of a compensation fund for Nairobi Eastern Bypass, Nairobi Southern Bypass, and Dongo Kundu road, recorded minimal progress relative to funds disbursed. Overall, the trends suggest challenges with timely execution and absorption of funds, highlighting 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), and their affiliated Agencies and Institutions.

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

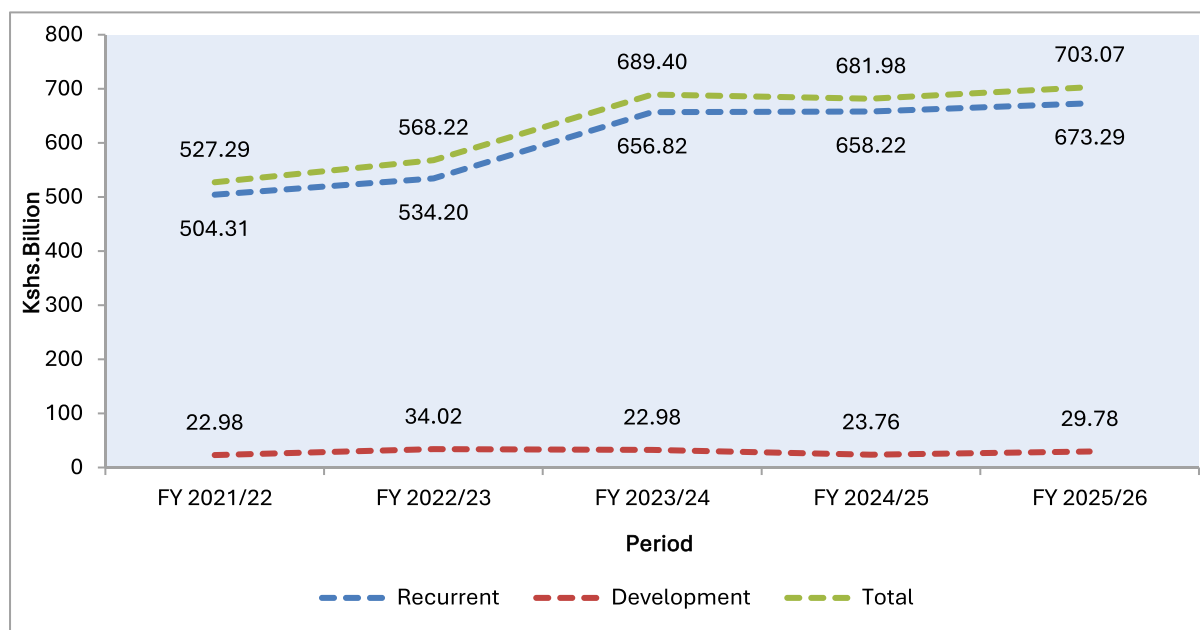
It is worth noting that the 2-6-3-3 system requires substantial infrastructure, equipment, and human capital in the medium term, from 2025/26 to 2027/28.

4.3.2 Budget Performance for the Education Sector

The budgetary allocation to Education in FY 2025/26 amounted to Kshs.703.07 billion, compared to Kshs.681.98 billion allocated in FY 2024/25. This amount represents 15 per cent of the gross national budget of Kshs.4.69 trillion and 28 per cent of the MDAs’ budget of Kshs.2.55 trillion. The allocation included Kshs.29.78 billion (4 per cent) for development activities and Kshs.673.29 billion (96 per cent) for recurrent expenditure. The Teachers Service Commission received the highest budgetary allocation of Kshs.387.18 billion (55 per cent of the Education Sector’s budget), while the State Department for Science, Innovation and Research had the lowest budgetary allocation of Kshs. 0.99 billion (0.1 per cent of the Education Sector allocation).

The high allocation to the Teachers Service Commission is attributed to its vital role in the Teacher Resource Management programme. Figure 4.3 shows the budgetary allocation trends of the Education Sector from FY 2021/22 to FY 2025/26.

Figure 4.3: Budgetary Allocation Trend for the Education Sector



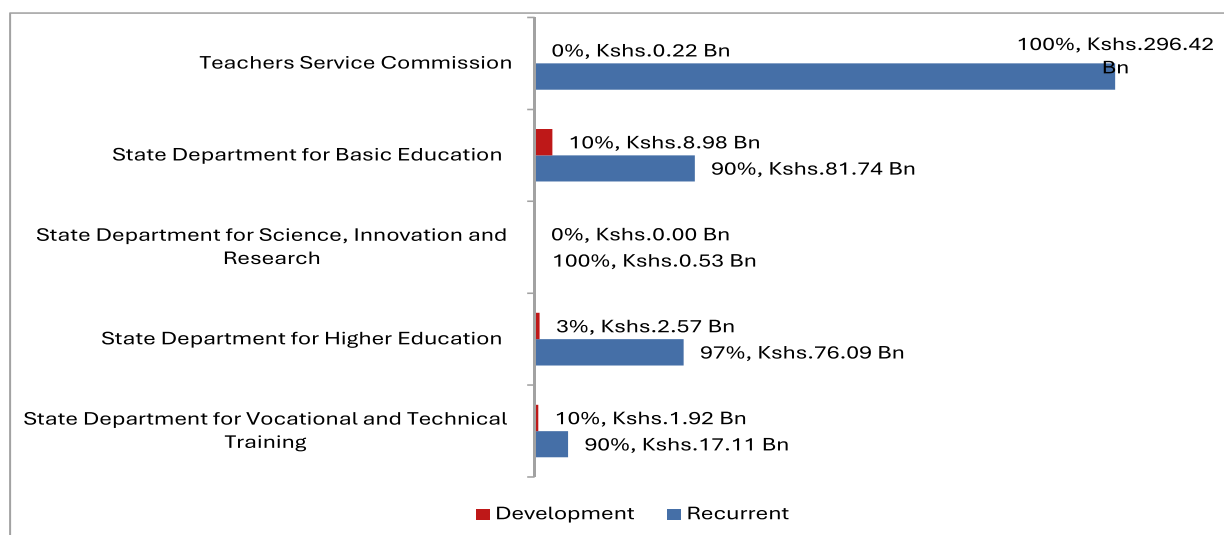
Source: National Treasury

The total exchequer issues to the Education Sector amounted to Kshs. 485.58 billion, representing 78 per cent of the Sector's annual net estimates. This amount comprised Kshs.13.68 billion for development expenditure, representing 58 per cent of the annual development net estimates, and Kshs.471.89 billion for recurrent activities, representing 79 per cent of the annual recurrent net estimates.

In the first nine months of FY 2025/26, the State Department for Higher Education received the highest proportion of development exchequer issues to development net estimates at 94 per cent, while the Teachers Service Commission received 32 per cent. Similarly, the State Department for Higher Education recorded the highest proportion of recurrent exchequer issues to recurrent revised net estimates at 88 per cent, while the State Department for Science, Research and Innovation recorded the lowest at 64 per cent.

Figure 4.4 shows the exchequer issues in the Education Sector during the first nine months of 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.551.68 billion, representing 79 per cent of the annual gross estimates, compared to 76 per cent (Kshs.512.83 billion) recorded in the first nine months of FY 2024/25. This amount comprised Kshs.18.85 billion for the development budget representing an absorption rate of 63 per cent, compared to 54 per cent (Kshs.14.22 billion) recorded in the first nine months of FY 2024/25, and Kshs.532.83 billion for recurrent expenditure representing 79 per cent of the recurrent gross estimates, compared to 77 per cent (Kshs.498.60 billion) recorded in the first nine months of FY 2024/25.

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

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

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Budget	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
State Department for Vocational and Technical Training	7.84	2.11	1.92	5.03	91	64	35.41	20.43	17.11	22.74	84	64
State Department for Higher Education	2.78	2.74	2.57	2.57	94	93	140.95	86.16	76.09	125.79	88	89
State Department for Science, Innovation and Research	-	-	-	-	-	-	0.99	0.83	0.53	0.60	64	61
State Department for Basic Education	18.49	18.18	8.98	11.03	49	60	109.42	108.05	81.74	83.52	76	76
Teachers Service Commission	0.67	0.67	0.22	0.22	32	33	386.51	385.55	296.42	300.19	77	78
Total	29.78	23.70	13.68	18.85	58	63	673.29	601.03	471.89	532.83	79	79
Sector Summary												
	Gross Estimates		Net Estimates		Exchequer Issues		Expenditure		% of Exchequer to Net Estimates		% of Expenditure to Gross Estimates	
Development	29.78		23.70		13.68		18.85		58		63	
Recurrent	673.29		601.03		471.89		532.83		79		79	
Total	703.07		624.74		485.58		551.68		78		78	

Source: MDAs and National Treasury

The State Department for Higher Education recorded the highest absorption of development budget at 93 per cent, while the Teachers Service Commission recorded the lowest at 33 per cent. The State Department for Higher Education recorded the highest recurrent expenditure as a percentage of annual gross estimates at 89 per cent. In contrast, the State Department for Science, Innovation and Research recorded the lowest ratio at 61 per cent.

4.3.3 The State Department for Vocational and Technical Training

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

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

The budget allocation to the State Department for Vocational and Technical Training in FY 2025/26 amounted to Kshs.43.24 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 budget allocation in FY 2025/26 is to fund three programmes. Table 4.18 shows budget execution by programmes and sub-programmes under the State Department for Vocational and Technical Training in the first nine months of FY 2025/26.

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

Programmes	Sub-Programmes	Gross Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Technical Vocational Education and Training	Technical Accreditation and Quality Assurance	2,238.76	-	2,238.76	1,446.53	-	1,446.53	65
	Special Needs in Technical and Vocational Education	207.14	-	207.14	155.36	-	155.36	75
	Technical Trainers and Instructors Services	32,082.88	-	32,082.88	20,685.02	-	20,685.02	64
	Infrastructure Development and Expansion	-	7,836.32	7,836.32	-	5,029.18	5,029.18	64
Youth Training and Development	Revitalisation of Youth Polytechnic	54.07	-	54.07	25.98	-	25.98	48
	Headquarters and Administrative Services	825.58	-	825.58	424.53	-	424.53	51
TOTAL		35,408.43	7,836.32	43,244.75	22,737.41	5,029.18	27,766.59	64

Source: The State Department for Vocational and Technical Training

The State Department's Programme and sub-programmes analysis showed that the Special Needs in Technical and Vocational Education sub-programme had the highest absorption rate of 75 per cent. In comparison, the Revitalisation of Youth Polytechnic sub-programme recorded the lowest at 48 per cent. This was due to funds allocated to the PE component under this sub-programme not being utilised, which reduced the programme's overall absorption rate.

The State Department for Vocational and Technical Training's overall performance was 64 per cent by the end of the first nine months of FY 2025/26 against a target of 75 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 the first nine months of 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 31 st March 2026	Variance
Technical Vocational Education and Training	Technical Accreditation and Quality Assurance	Trainees enrolled in TVET	Number of trainees enrolled in national poly-technics.	235,134	214,322	(20,802)
			Number of trainees enrolled in TVCs	370,806	282,002	(88,804)
		Trainees financed	The number of TVET trainees receiving Capitation.	202,039	62,563	(139,476)
		Adoption of Competency-Based Assessment (CBA)	Number of Competence-Based Assessment Centres Registered	70	104	34
			Number of CBET Candidates assessed	170,000	354,102	184,102
General Administration, Planning and Support Services	Planning Administrative Services	Financial Services Reports Prepared	Quarterly Expenditure Analysis Reports	4	3	(1)
			Monthly Expenditure Reports	12	9	(3)
		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	20	-

Source: The State Department for Vocational and Technical Training

*SNE- Special Needs Education

*CBET- Curriculum-Based Education and Training

*VTCs- Vocation Training Centres

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

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

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

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

Name of the Project/ Programme (a)	Project commence date (b)	Expected Project End Date (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first nine months of FY 2025/26 (Kshs. Million) (f)	Expendi- ture in the first nine months of FY 2025/26 (Kshs. Mil- lion) (g)	Cumulative Expendi- ture as of 31 st March 2026 (Kshs. Million) (h)	Percent- age (%) of Comple- tion
Uriri Technical Train- ing Institute -Migori	24/7/2025	24/7/2027	GoK	46.00	10.00	10.00	10.00	11
Tarbaj TTI	22/7/2025	22/7/2028	GoK	45.00	15.00	15.00	15.00	17
GoK-AfDB Technical, Vocational Project	11/1/2021	30/06/2026	GoK/Donor	9,261.71	4,002.95	294.11	2,049.87	56
East Africa Skills Transformation and Regional Integration.	16/9/2019	31/12/2026	Foreign Bor- rowing	6,006.36	600.00	560.61	4,351.97	81
Construction of Kwanza Constituen- cy TTI	1/7/2024	30/06/2027	GoK	52.00	12.14	12.14	23.25	33
Kenya School of TVET-Tinderet	1/7/2023	1/6/2028	GoK	50.00	20.00	20.00	20.00	25
Promotion of Youth Employment through scholarships, Phase 2- Wings to Fly IV	1/7/2023	30/06/2028	Donor	1,931.00	462.00	119.39	194.11	42
Keneth Matiba Techni- cal Training Institute	1/7/2024	30/06/2027	GoK	52.00	12.14	12.14	23.25	33
Rabai TVC	1/7/2017	1/6/2028	GoK	80.00	5.00	5.00	5.00	4
Ndhiwa TVET	1/5/2023	01/06/2029	GoK	85.50	5.00	5.00	5.00	3

Source: The State Department for Vocational and Technical Training

An analysis of the State Department for Vocational and Technical Training's project implementation reveals that projects exhibited low implementation levels, with the likelihood that the AfDB Technical project (56 per cent complete) could overstretch its target timeline. The slow progress recorded in project implementation was due to the GOK projects' updated status not being provided by the respective Vocational Technical Training Institutions, the project implementers, as of the end of the reporting period. This indicated a possible lapse in monitoring of GOK projects, which needed to be tracked to ensure strategic goals are met on time, within budget, and to the expected quality.

4.3.4 The State Department for Higher Education

The State Department for Higher Education and Research is responsible for University Education Policies and Standards, Management, Management of Continuing Education (excluding TVETS), Public University Management, Education Research and Policy, and 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 budget allocation to the State Department for Higher Education in FY 2025/26 amounted to Kshs.143.73 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 is to fund two programmes. Table 4.21 shows budget execution by programmes and sub-programmes under the State Department for Higher Education and Research in the first nine months of FY 2025/26

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

Programmes	Sub-Programmes	Gross Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
University Education	University Education	79,507.93	2,781.97	82,289.90	74,767.38	2,574.18	77,341.55	94
	Quality Assurance	444.44	-	444.44	164.58	-	164.58	37
	Higher Education Support Services	60,700.06	-	60,700.06	50,616.19	-	50,616.19	83
General Administration, Planning and Support Services	General Administration, Planning and Support	300.60	-	300.60	240.15	-	240.15	80
TOTAL		140,953.02	2,781.97	143,735.00	125,788.30	2,574.18	128,362.48	89

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 89 per cent, which implies effective budget execution by the end of the period under review. However, the Quality Assurance sub-programme recorded the least absorption rate at 37 per cent, and the reason for underperformance during the period under review was not provided.

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

Key Performance Indicators for the State Department for Higher Education in the first nine months of 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 31 st March 2026	Variance
Higher Education	University Education	Student Enrolment	Number of students enrolled in Public Universities	640,876	642,187	1,311
		Student Graduation	Number of PhD students graduated from Public Universities	791	810	19
	Quality Assurance and Standard	Quality Assurance and Accreditation	Percentage of Programme applications evaluated for accreditation.	80	80	-
	Higher Education Support Services	Student Financing Services	Number of GoK-sponsored students in public universities financed	154,789	-	(154,789)
			Number of GoK-sponsored students in private universities financed	48,430	47,211	(1,219)
			Number of students placed in universities	173,322	182,438	9,116
			Number of secondary schools guided on career choices	8,715	2,068	(6,647)
			No. of secondary school teachers sensitised on career guidance	13,411	2,891	(10,520)
General Administration, Planning and Support Services	General Administration, Planning and Support Services	Planning services	Number of downstream institutions on the performance contract	47	48	1
			Number of policies for university education formulated.	3	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 the first nine months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st March 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	153.00	34
Engineering Complex - University of Nairobi	1/12/2023	30/6/2026	Foreign	3,958.00.00	300.00	150.00	730.00	18
Construction of the Administration Block and the Lecture Theatre, Tom Mboya University College	1/7/2017	10/7/2027	GoK	1,548.00	75.00	75.00	640.00	41

Project Name (a)	Project commence date (b)	Expected Project End Date (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first nine months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st March 2026 (Kshs. Million) (h)	Percentage (%) of Completion
Construction of College of Engineering -Tuition Block – Jomo Kenyatta University of Agriculture and Technology	1/7/20217	30/12/2025	GoK	530.00	60.00	60.00	308.00	58
Construction of Administration Block and Lecture Theatre- Gatundu University College	1/7/2017	10/7/2028	GoK	1,455.00	40.00	40.00	365.00	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	231.00	51
Construction of Tuition Block- Murang'a University College	1/1/2023	30/6/2026	GoK	535.00	19.00	19.00	119.00	22
Construction of Administration Block and Lecture Theatre- Bommet University College	1/7/2017	10/7/2026	GoK	1,392.00	40.00	40.00	875.00	63
Construction of Ultra Modern Library-Maasai Mara University	1/7/2023	30/6/2026	GoK	520.00	15.00	15.00	40.00	8
Construction of A Library -Tharaka University College	30/5/2018	30/5/2026	GoK	500.00	45.00	45.00	178.00	36

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 in project execution. For instance, the construction of the Engineering Tuition block at Jomo Kenyatta University of Agriculture and Technology (58 per cent complete) had already exceeded its planned completion date of 30th December, 2025, while most of the other projects were at risk of timeline overrun. The project's delay was 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 budget allocation to the State Department for Science, Innovation and Research in FY 2025/26 amounted to Kshs.992.87 million.

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

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

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

Programmes	Sub-Programmes	Gross Approved Estimates (Kshs. Million)			Expenditure (Kshs. Mil-lion)			Absorp-tion Rate (%)
		Recurrent	Devel-opment	Total	Recur-rent	De-velop-ment	Total	
Research, Sci-ence, Technology and Innovation	Research Management and Development	283.86	-	283.86	194.83	-	194.83	69
	Knowledge and Inno-vation Development & Commercialization	272.67	-	272.67	152.00	-	152.00	56
	Science & Technology Development & Promo-tion	313.34	-	313.34	167.51	-	167.51	53
	General Administration, Planning and Support	122.99	-	122.99	86.57	-	86.57	70
TOTAL		992.87	-	992.87	600.91	-	600.91	61

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 61 per cent against a target of 75 per cent for the period under review.

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 the first nine months of 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 Pro-gramme	SUB-PROGRAMME	Key Output	Key Performance Indica-tor	Annual Target(s)	Achieved as of 31 st March 2026	Variance
Research, Science, Technology, and Innova-tion	Research manage-ment and develop-ment	Research Ser-vices	Number of bilateral MoUs on research and develop-ment signed and imple-mented	3	3	-
		Research funding	Number of research confer-ences supported	40	18	(22)
	Knowledge and Innovation Devel-opment and Com-mercialisation	Capacity building conducted	No. of Innovators trained.	430	465	35
		Research Output Disseminated	Number of research outputs uploaded into the Nation-al Research Fund (NRF) repository	200	206	6
	Science and Tech-nology Develop-ment and Promo-tion	Science, technol-ogy and inno-vation quality assurance and standards	Number of Institutions' re-search projects monitored and evaluated	23	19	(4)
			Number of Research Insti-tutes registered	3	1	(2)

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 into the National Research Fund repository, training of innovators, and the monitoring of Institutions' research projects, recorded impressive achievements by the end of the first nine months of FY 2025/26. However, funding for research lagged behind the target for the period (only 18 research conferences were supported out of 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.127.91 billion, compared to Kshs.136.76 billion allocated in FY 2024/25, representing a decline of Kshs.8.85 billion. The sub-programmes with significant declines include Free Secondary Education (Kshs.3.88 billion), Free Primary Education (Kshs.2.59 billion), and Examination and Certification (Kshs.2.13 billion).

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

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

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

Pro-grammes	Sub-Pro-grammes	Gross Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorp- tion Rate (%)
		Recurrent	Develop- ment	Total	Recurrent	Develop- ment	Total	
Primary Education	Free Primary Education	7,370.53	14,052.60	21,423.13	5,784.64	7,400.31	13,184.95	62
	Special Needs Education	749.03	218.20	967.23	448.12	218.20	666.32	69
	Early Child Development and Educa- tion	19.21	-	19.21	13.63	-	13.63	71
	Primary Teachers Training and In-Service Training	353.81	100.00	453.81	182.53	-	182.53	40
	Alternative Basic Adult and Continu- ing Education	59.01	-	59.01	31.95	-	31.95	54

Pro-grammes	Sub-Pro-grammes	Gross Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorp-tion Rate (%)
	School Health, Nutrition and Meals	3,000.00	-	3,000.00	3,000.00	-	3,000.00	100
	Expanding opportunities to ASALs	740.00	-	740.00	555.00	-	555.00	75
Secondary Education	Free Day Secondary Education	81,027.49	4,094.65	85,122.14	58,719.70	3,408.84	62,128.54	73
	Secondary Teachers Education Services	408.52	-	408.52	306.39	-	306.39	75
	Secondary Teachers In-Service	230.82	-	230.82	146.87	-	146.87	64
	Special Needs Education	280.00	-	280.00	-	-	-	-
Quality As-surance and Standards	Curriculum Development	995.40	-	995.40	694.05	-	694.05	70
	Examination and Certifica-tion	7,618.51	25.00	7,643.51	9,483.76	-	9,483.76	124
	Co-Curricu-lum Activities	1,335.76	-	1,335.76	902.27	-	902.27	68
General Ad-ministration, Planning and Support Services	Headquar-ters and Administrative Services	1,690.23	-	1,690.23	1,058.52	-	1,058.52	63
	County Administrative Services	3,543.44	-	3,543.44	2,189.12	-	2,189.12	62
TOTAL		109,421.77	18,490.45	127,912.22	83,516.55	11,027.36	94,543.90	74

Source: The State Department for Basic Education

The overall performance of the State Department for Basic Education was 74 per cent, indicating that budget implementation was on track. Further, analysis of the Programme and sub-programmes showed that expenditure on the Examination and Certification sub-programme surpassed the budget by 24 per cent, occasioned by additional funding under Article 223 of the Constitution to facilitate the Year 2025 National assessment and examination administration. Besides, the budget for the School Health Nutrition and Meals sub-programme was fully depleted (absorption rate of 100 per cent) as a result of full access to the annual budget, thereby increasing the risk of accumulation of trade payables for school feeding for the remaining period of FY 2025/26. On the other hand, the Special Needs Education sub-programme under the Secondary Education Programme did not incur any expenditure. We recommend that the State Department for Basic Education seek reallocation or additional budgetary support for the exhausted sub-programmes' budget.

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 the first nine months of 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 31 st March 2026	Variance
Primary Education	Free Primary Education	Public Primary school enrolment	Number of learners enrolled in public primary schools	6,971,542	4,948,958	(2,022,583)
			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	67	(133)
	Primary SNE	Special Needs Education (SNE) Services	Number of Persons with special needs and disabilities assessed	16,095	-	(16,095)
			Number of books transcribed into Braille	11,000	1,149	(9,851)
			Number of newly blind persons rehabilitated	47	11	(36)
			Number of SNE personnel trained	2,536	-	(2,536)
	Early Childhood Education	Pre-Primary Education Services	Number of champion teachers trained in ICT for curriculum delivery	2,000	-	(2,000)
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	-	(15,600)
			No. of bursars trained in financial management	4,500	-	(4500)
Quality assurance standards	Curriculum development	Curriculum development services	Number of electronic and non-electronic curriculum support materials provided	1,200	263	(937)
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	-	(3,200)

Source: State Department for Basic Education

Several key performance areas recorded no output during the period under review, including officers sensitised on national values and governance, training of champion teachers in ICT for curriculum delivery, capacity building of education managers and schools' bursars, assessment of persons with special needs and disabilities and training of SNE personnel due to budget constraints, and targeted to be achieved in the fourth quarter of FY 2025/26.

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 the first nine months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st March 2026 (Kshs. Million) (h)	Percentage of Completion
ICT Infrastructure to support Competency-Based Assessment	Jan-21	Jun-26	GoK	148.00	25.00	-	123.00	83
Primary school infrastructure improvement	Jul-10	Jun-28	GoK	12,200.00	612.00	465.92	3,339.00	27
Kenya Primary Equity in Learning Programme	Jan-22	Jun-27	GoK/Donor	45,377.00	13,329.00	6,375.58	33,753.00	74
Secondary Infrastructure Improvement	Jul-12	Jun-28	GoK	59,559.00	1,320.65	779.99	19,502.00	33
ICT Integration in Secondary Schools	Aug-09	Jun-28	GoK	5,000.00	50.00	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	-	-	19.00	1
Assembly of Assistive Devices -KISE	Jun-24	Jun-26	GoK	1,500.00	218.00	218.20	432.00	29
Promotion of Youth Employment through Scholarship Ph 2-Wings to Fly	Jan-22	Jun-26	Donor	700.00	250.00	115.95	318.00	45
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 1 per cent complete, commenced in January 2011 and was scheduled for completion in June 2027. Similarly, the Primary School Infrastructure Improvement Project, currently at 27 per cent completion, began in July 2010 and has a target completion date of 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 controls over registered teachers, terminates the employment of teachers, reviews the standards of education and training for persons entering the teaching service, reviews the demand for and supply of teachers, and advises the national government on matters related to the teaching profession.

4.3.7.1 Budget Performance by the Teachers Service Commission

The budget allocation to the Teachers Service Commission in FY 2025/26 amounted to Kshs.387.18 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 budget allocation was to fund three programmes. Table 4.29 shows budget execution by programmes and sub-programmes under the Teachers Service Commission in the first nine months of FY 2025/26.

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

Programmes	Sub-Programmes	Gross Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Teacher Research Management	Teacher Resource Planning -Primary	202,430.93	423.00	202,853.93	162,226.93	51.51	162,278.44	80
	Teacher Resource Planning -Secondary	172,416.02	206.00	172,622.02	129,312.01	170.03	129,482.04	75
	Teacher Resource Planning-Tertiary	2,042.54	-	2,042.54	1,531.91	-	1,531.91	75
Governance and Teaching Standards	Quality Assurance and Standards	53.75	-	53.75	26.56	-	26.56	49
	Teacher Professional Development	30.09	-	30.09	21.04	-	21.04	70
	Teacher Capacity Development	980.39	-	980.39	977.74	-	977.74	100
General Administration, Planning and Support Services	Policy Planning and Support Services	8,117.74	42.00	8,159.74	5,888.92	-	5,888.92	72
	Field Administrative Services	199.19	-	199.19	130.39	-	130.39	65
	Automation of TSC Operations	239.71	-	239.71	71.78	-	71.78	30
TOTAL		386,510.36	671.00	387,181.36	300,187.28	221.54	300,408.82	78

Source: The Teachers Service Commission

Overall, the Programme and sub-programmes analysis showed that the Teachers Service Commission's budget execution was on target. The Teacher Capacity Development sub-programme under the Governance and Teaching Standards programme recorded the highest absorption rate at 100 per cent. The high absorption was due to the National Treasury's authority to access the full-year allocation to facilitate teacher training on Competency-Based Education (CBE) during the August and December school holidays, leading to full utilisation of the allocated budget. On the other hand, the Automation of TSC Operations sub-programme, under the General Administration, Planning, and Support Services programme, recorded the lowest absorption rate at 30 per cent, occasioned by challenges encountered during the e-GP system rollout, which have caused delays in the procurement process due to non-responsive tenders in the procurement of ICT equipment.

4.3.7.3 Non-financial Performance by the Teachers Service Commission

Table 4.30 presents some of the Key Performance Indicators of the Teachers Service Commission in the first nine months of 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 31 st March 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 lives-streaming lessons	30	30	-
Governance and Standards	Quality Assurance and Standards	Teaching services	Number of teachers trained on Performance Contract (PC) and Teacher Performance Appraisal on Development (TPAD)	52,000	-	(52,000)
			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	55	(45)
	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	47	(53)
	Teacher Capacity Development	Teaching Services	Number of tutors trained on CBC	1,100	1,348	248

Name of Programme	Sub-programme	Key Output	Key Performance Indicator	Annual Target(s)	Achieved As of 31 st March 2026	Variance
			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	13,405	(6,595)

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 ToTs was later rolled out to many other teachers at the field levels.

In contrast, training of teachers on performance contracting and performance appraisal development did not record any achievement (target of 52,000 teachers) by the end of the first nine months of FY2025/26, due to budget constraints.

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 commencement date (b)	Expected Project End Date (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first nine months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st March 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	51.51	336.51	30
Kenya Secondary Education Equity in Learning	3-Sept-25	3-Sept-29	Donor	1,000.00	206.00	170.03	170.03	17
Construction of TSC County office accommodation -Kwale	1-Jul-25	1-Jun-27	GoK	42.00	15.75	-	-	1
Construction of TSC County office accommodation -Kitui	1-Jul-25	1-Jun-27	GoK	42.00	15.75	-	-	1

Source: Teachers Service Commission

Analysis of the project's implementation by the Teachers Service Commission indicated dismal performance across all projects. 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 e-GP system rollout, thereby risking overrun of project timelines.

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.

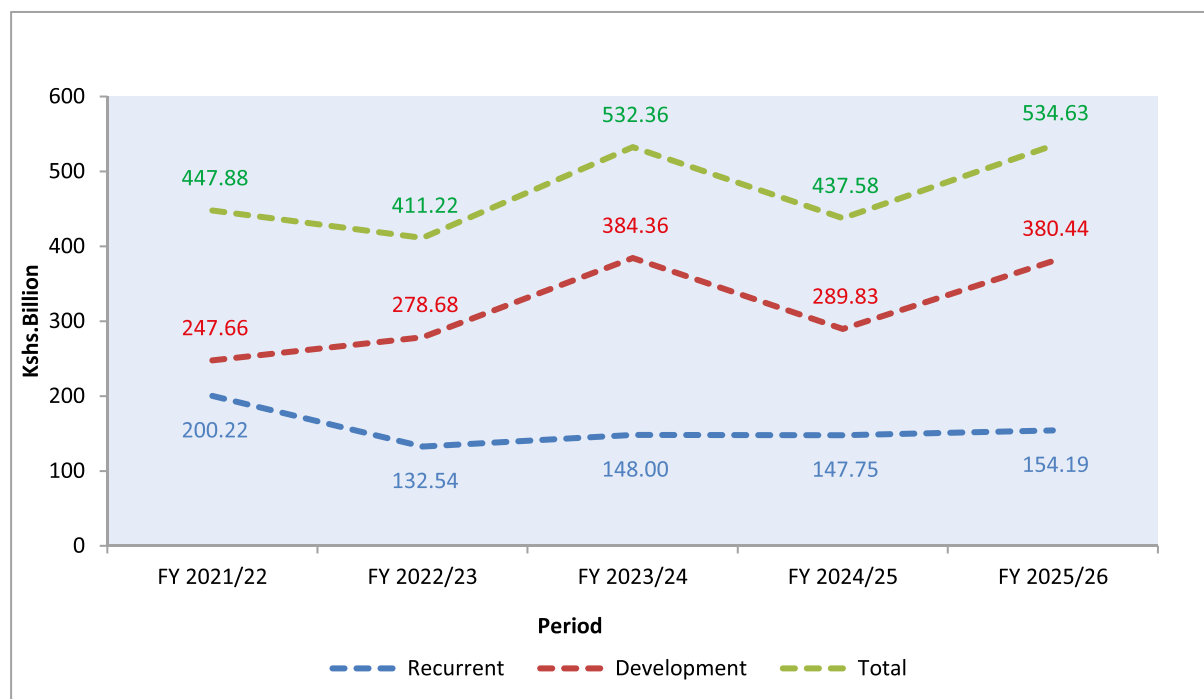
The EIICT sector aims to provide sustainable infrastructure development, a vibrant shipping and maritime industry, universal access to Information and Communication Technology (ICT), Transport, and built environment services, facilitate access to adequate, decent and affordable housing, promote sustainable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

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

4.4.2 Budget Performance for EIICT Sector

The budget allocation to EIICT in FY 2026/26 amounted to Kshs. 534.63 billion, compared to Kshs.435.86 billion allocated in FY 2024/25. This amount represents 11 per cent of the gross national budget of Kshs.4.69 trillion and 21 per cent of the MDAs' budget of Kshs.2.55 trillion. The allocation included Kshs. 380.44 billion (71 per cent) for development activities and Kshs. 154.19 billion (29 per cent) for recurrent expenditure. The State Department for Roads received the highest budgetary allocation of Kshs.221.79 billion (42 per cent of the Sector's budget), while the State Department for Public Works had the lowest budgetary allocation of Kshs.4.44 billion (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 2026/26.

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

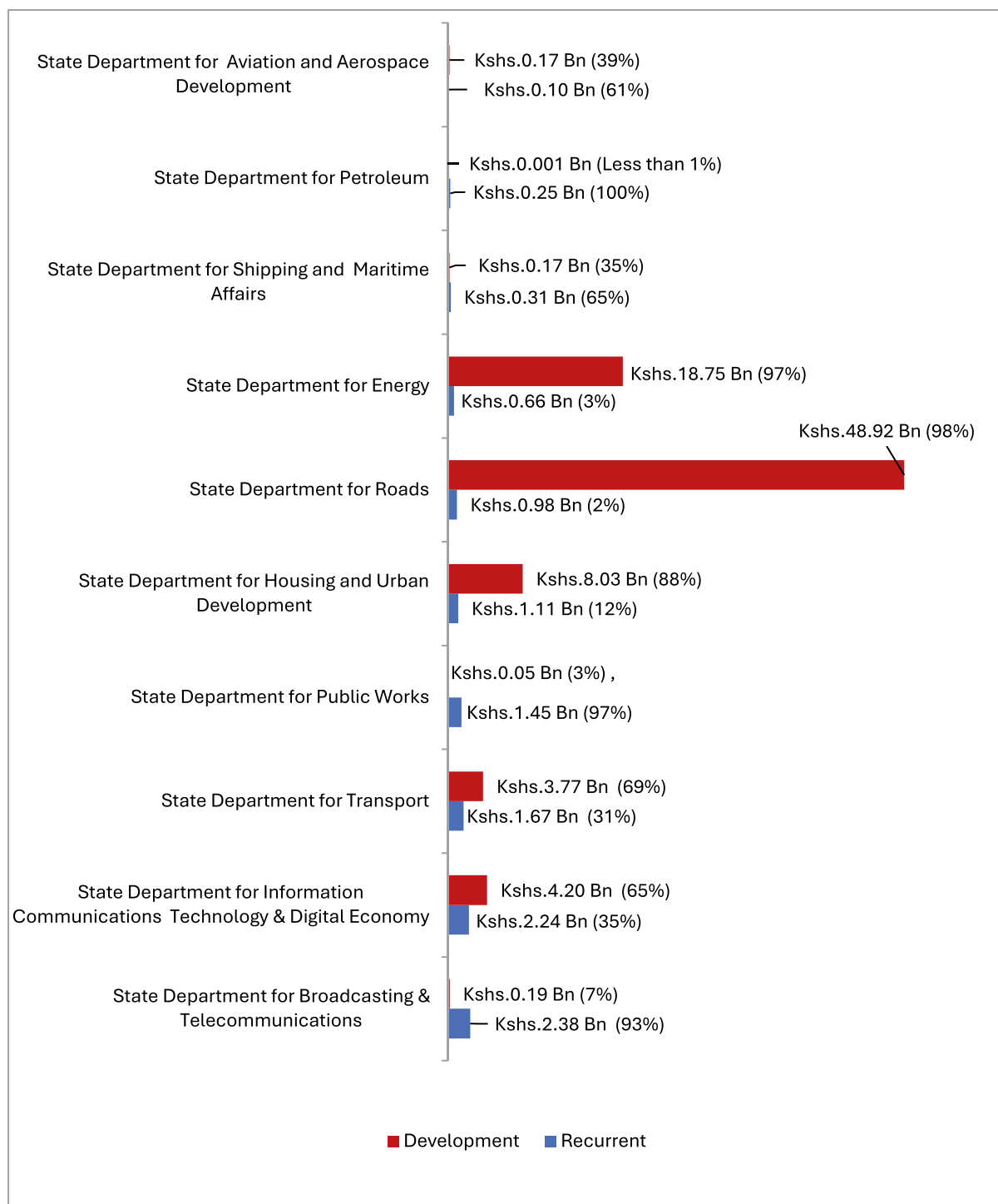


Source: National Treasury

The total exchequer issues to the EI&ICT Sector amounted to Kshs.95.39 billion, representing 65 per cent of the Sector's net estimates. This amount comprised Kshs.84.23 billion for development expenditure, representing 64 per cent of development net estimates, and Kshs.11.15 billion for recurrent activities, representing 69 per cent of recurrent net estimates.

In the first nine months of FY 2026/26, the State Department for Shipping and Maritime Affairs 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 1 per cent. The State Department for Petroleum recorded the highest proportion of recurrent exchequer issues to recurrent net estimates of 85 per cent. The State Department for Aviation and Aerospace Development recorded the lowest recurrent exchequer issues to recurrent net estimates ratio at 46 per cent. Figure 4.6 shows the exchequer issues in the EI&ICT Sector in the first nine months of FY 2026/26.

Figure 4.6: Exchequer Issues to the EIICT Sector



Source: National Treasury

The total expenditure for the EIICT Sector amounted to Kshs. 326.35 billion, representing 61 per cent of the gross estimates, compared to Kshs. 202.32 billion (46 per cent) recorded in the first nine months of FY 2024/25. This amount comprised Kshs.253.50 billion for the development budget, representing an absorption rate of 67 per cent, compared to 51 per cent recorded in the first nine months of FY 2024/25, and Kshs. 72.85 billion for recurrent expenditure, representing 47 per cent of the recurrent gross estimates, compared to 38 per cent recorded in the first nine months of FY 2024/25. Table 4.32 shows an EIICT sector analysis of exchequer issues and expenditures in the first nine months of FY 2026/26.

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	150.25	76.24	48.92	91.35	64	61	71.54	1.33	0.98	43.59	74	61
State Department of Transport	40.33	4.32	3.77	27.28	87	68	7.12	2.47	1.67	4.76	68	67
State Department for Shipping and Maritime Affairs	2.22	0.17	0.17	0.15	100	7	3.46	0.47	0.31	2.13	65	62
State Department for Housing and Urban Development	116.73	20.89	8.03	90.82	38	78	7.10	1.81	1.11	3.07	61	43
State Department for Public Works	0.75	0.70	0.05	0.07	7	9	3.69	2.15	1.45	1.55	68	42
State Department for Aviation and Aerospace Development	0.36	0.36	0.17	0.33	46	92	14.16	0.23	0.10	0.11	46	1
State Department for Information Communications Technology & Digital Economy	12.64	6.49	4.20	6.63	65	52	3.55	3.13	2.24	2.59	72	73
State Department for Broadcasting & Telecommunications	0.36	0.36	0.19	0.20	53	57	6.20	3.48	2.38	2.69	68	43
State Department for Energy	51.49	21.12	18.75	33.88	89	66	11.99	0.88	0.66	9.09	75	76
State Department for Petroleum	5.31	0.15	0.001	2.79	1	53	25.38	0.30	0.25	3.29	85	13
Total	380.44	130.80	84.23	253.50	64	67	154.19	16.25	11.15	72.85	69	47
Sector Summary												
	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates		% of Expenditure to Gross Estimates					
Development	380.44	130.80	84.23	253.50	64		67					
Recurrent	154.19	16.25	11.15	72.85	69		47					
Total	534.63	147.05	95.39	326.35	65		61					

Source: MDAs and National Treasury

The State Department for Aviation and Aerospace Development recorded the highest absorption of the development budget at 92 per cent, while the State Department for Shipping and Maritime Affairs recorded the lowest absorption rate at 7 per cent. The State Department for Energy recorded the highest recurrent expenditure-to-gross estimates at 76 per cent. In comparison, the State Department for Aviation and Aerospace Development recorded an absorption rate of 1 per cent, spending Kshs.107.60 million of the allocated Kshs.14.16 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; 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 original budget allocation to the State Department for Roads in FY 2026/26 amounted to Kshs.221.79 billion, compared to Kshs.191.98 billion allocated in FY 2024/25.

4.4.3.2 State Department for Roads Programmes and Sub-Programme Performance

The 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 the first nine months of FY 2026/26.

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

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Road Transport	General Administration, Planning, and Support Services	2,341.04	2,543.22	4,884.26	952.85	216.70	1,169.55	24
	Construction of Roads and Bridges	-	35,544.98	35,544.98	-	22,091.32	22,091.32	62
	Rehabilitation of Roads and Bridges	-	65,783.01	65,783.01	-	38,088.67	38,088.67	58
	Maintenance of Roads and Bridges	69,200.27	46,382.00	115,582.27	42,636.18	30,954.21	73,590.39	64
Total		71,541.30	150,253.22	221,794.52	43,589.04	91,350.89	134,939.93	61

Source: State Department for Roads

The State Department of Roads recorded an overall absorption rate of 61 per cent in the first nine months of FY 2025/26, slightly below the projected 75 per cent. The Construction and Maintenance of Roads and Bridges sub-programmes recorded 62 per cent and 64 per cent, respectively, while General Administration recorded the lowest at 24 per cent, implying low utilisation of funds. The low absorption is due to the exchequer delays and delays in procurement using the E-GP 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 the first nine months of FY 2026/26 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 31 st March 2026	Variance
Road Transport	General Administration, Planning and Support Services	Road Construction Skills	Number of Contractors Trained	1,300	868	(432)
	Construction of Roads and Bridges	Roads and Bridges	Number of Bridges Constructed	20	-	(20)
		Roads	Number of Kilometres (Km) Constructed	348.93	569.28	220.35
	Rehabilitation of Roads and Bridges	Roads and Bridges	Number of Km of roads rehabilitated	210	25	(185)
	Maintenance of Roads and Bridges	Roads and Bridges	Number of Km maintained under routine maintenance	480	105.89	(374)

Source: The State Department for Roads

The non-financial performance revealed that the State Department for Roads recorded mixed performance in the first nine months of FY 2025/26. We noted impressive progress in road construction (569.28 kilometers completed against the target of 348 kilometers). Further, 868 contractors were trained on road construction skills out of 1,300 contractors targeted, representing 67 per cent achievement. The number of kilometres of roads rehabilitated and maintained stood at 25 km and 105.89 km, respectively. This performance is reported to be lower than expected due to the fact that contractors are already on site but are still awaiting completion of ongoing works on the respective road projects.

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 commence date (b)	Expected Project End Date (c)	Source of Funds) (d)	Estimated Value of the Project (Kshs. Million) (e)	Fund- ing in the first nine months of FY 2025/26 (Kshs. Million) (f)	Expen- diture in the first nine months of FY 2025/26 (Kshs. Million) (g)	Cumula- tive Expen- diture as of 31 st March 2026 (Kshs. Mil- lion) (h)	Per- centage (%) of com- pletion
Konyu - Kairuthi Ravunguti/ Kagicha -Kiriaini/ Giathenge - Thuti/ Junction C513 Gwa Karuri - Kagumo (Phase 1)	8-May-22	24/2/2026	Gok	3,232.78	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
<u>Nyaburu (Jnc C20)- Oboke-Rangwe Road</u>	25/8/2021	16-Aug-25	Gok	983.69	32.13	-	152.68	29
Kipsaraman - Kinyach - Arror Road (LOT 1)	12-Jun-24	12-Jun-27	Gok	4,375.75	162.93	-	-	-
Sagana - Katha- ka-Thiguku/Muru- ri-Mahigaini -Nyamin- di- Kiumbun	24/8/2021	11-Aug-26	Gok	2,162.44	15.48	-	767.50	35
Chobe - Kambi George- Weru - Ma- tundura & Muti-ini - Thindi (Phase 2)	1-Jul-24	30-Jun-26	Gok	3,080.00	123.33	-	150.00	5
Mlango-Benon-State Lodge-Sach 3-No. 4 – Riwo Pri – Store – Mto Mbili Road	28-May-24	28-May-26	Gok	821.38	132.09	-	201.21	24
Jnct C513 Kwa Meja -Gathaiti-C515 Muthinga	27/07/2021	20-Sep-25	Gok	675.21	24.27	10.01	575.32	85

Source: The State Department for Roads

The Dualling of Mombasa – Mariakani Road (Lot 1: Msa–Kwa Jomvu) has exceeded its projected project 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 (LAPS-SET) 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), LAPSET Corridor Development Authority (LCDA), Kenya Ports Authority (KPA), National Transport and Safety Authority (NTSA), and the Nairobi Metropolitan Area Transport Authority (NaMATA)

4.4.4.1 Budget Performance by the State Department for Transport

The budget allocation to the State Department for Transport in FY 2026/26 amounted to Kshs.47.46 billion, compared to Kshs.48.04 billion allocated in FY 2024/25.

4.4.4.2 State Department for Transport Programmes and Sub-Programme Performance

The 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 the first nine months of FY 2026/26.

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

Pro-grammes	Sub-Pro-grammes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorp-tion Rate (%)
		Recurrent	Develop-ment	Total	Recurrent	Develop-ment	Total	
General Admin-istration, Planning and Support Services	Financial Management Services	6.42	-	6.42	2.58	-	2.58	40
	General Administration, Planning and Support Services	1,428.14	2,404.33	3,832.46	1,019.24	1,758.00	2,777.24	72
Road Transport Safety and Regulation	Road Transport Safety and Regulation	4,870.75	970.47	5,841.22	3,232.73	313.00	3,545.73	61
Rail Transport	Rail Transport	607.09	36,509.44	37,116.53	451.79	18,347.00	18,798.79	51
Marine Transport	Marine Transport	15.88	450.00	465.88	10.88	6,860.00	6,870.88	
Total		7,121.79	40,334.24	47,456.02	4756.15	27278.00	32034.15	68

Source: State Department for Transport

The Marine Transport sub-programme under the Marine Programme recorded an absorption rate of more than 100 per cent, attributed to the issuance of funds under Article 223 of the Constitution, amounting to Kshs.6.3 billion for the Special Economic Zone Development Project at Dongo Kundu. The Financial Management Services sub-programme recorded the lowest absorption rate at 40 per cent, due to the delay in implementing the E-GP 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 the first nine months of FY 2026/26.

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 31 st March 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	12	(4)
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	77	(23)
Marine Transport	Dongo Kundu Special Economic Zone - BETA	Berth 1 of Dongo Kundu Special Economic Zone (SEZ)	% completion of construction of Berth 1 of Dongo Kundu SEZ	20	13	(7)
	Dredging of Lake Victoria	Deepened water depth in Lake Victoria	% Completion of Dredging of Lake Victoria	30	20	(10)

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st March 2026	Variance
	Ferry ramps for Likoni, Mombasa	Functional ferry ramps	% Completion of ramps	10	-	(10)
Road Safety	Road Safety	Road Safety Services	Number of Road Safety Campaigns Conducted	23	17	(6)
		Road Safety	% of Smart Driving License applications processed	100%	87%	(13%)
		Road Safety Services	Number of Road Safety Audit Reports	20	27	7
		Road Safety Services	% of Commercial Vehicle Inspection applications processed	100	100	-
		Road Safety Services	Number of NTSA service points at Huduma Centres operationalised	5	3	(2)

Source: The State Department for Transport

The non-financial performance of the State Department of Transport was mixed. The designs for bus rapid transport and the communication and multi-modal integration strategies for the Nairobi Metropolitan Area Transport Services met their targets, respectively. However, the LAPSET Presidential Youth Scholarship enrolment has yet to commence, while stakeholder engagement is ongoing.

The negative variance in the number of driving licences not processed is due to exogenous factors, including clients who have not yet presented them for biometric capture and photo recapturing.

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 the first nine months of FY 2025/26 (Kshs. Million)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million)	Cumulative Expenditure as of 31 st March 2026 (Kshs. Million)	Percentage (%) of Completion
Special Economic Zone Development Project Dongo Kundu	1/7/2020	06/30/2026	GoK/ Foreign Borrowing	58,227	-	6,300	8,429	14
Rehabilitation of the Longonot-Malaba MGR Line	7/1/2024	6/30/2027	GoK	3,717	2,043	2,043	2,921	43

Project Name	Project commence date	Expected Project End Date	Source of Funds	Value of the Project (Kshs. Million)	Funding in the first nine months of FY 2025/26 (Kshs. Million)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million)	Cumulative Expenditure as of 31 st March 2026 (Kshs. Million)	Percentage (%) of Completion
Nairobi Bus Rapid Transport BRT Line 2 (Simba Line)	8/1/2020	6/14/2025	GoK	5,575	331	331	3,053	59
Standard Gauge Railway: Land acquisition & Construction of Public institutions and land acquisition under Phases 1 and 2A	11/28/2013	6/30/2026	GoK	68,337	2,400	2,166	58,503	86
Standard Gauge Railway: Operations and Maintenance	7/1/2022	6/30/2024	GoK	14,629	51	51	775	-
Construction of the SGR Overhaul Workshop	1/7/2024	30/06/2028	GoK	7,844	2,315	-	-	-
Mombasa SGR-Miritini MGR & railway bridge across Makupa causeway	7/1/2022	6/30/2024	GoK	5,613	5,613	681	-	-
Horn of Africa Gateway Development Project	9/8/2020	22/01/2028	GoK/ Foreign Borrowing	1,586	160	128	47,758	30
Safe Roads/Usalama Barabarani Programme (NTSA)	1/3/2020	31/08/2025	GoK/ Donor	672	106	6	603	89
Promotion of E-Mobility Project	10/1/2023	10/1/2026	GoK/ Donor	1,130	299	24	51	5

Source: State Department of Transport

The State Department for Transport recorded varied project performance as at 31st March 2026. SGR-related projects and the Safe Roads Programme showed strong progress at 86 per cent and 89 per cent, respectively, while Nairobi BRT Line 2 and Longonot–Malaba MGR stood at 59 per cent and 43 per cent. However, key projects such as Dongo Kundu SEZ (14 per cent), Horn of Africa Gateway (30 per cent), and Promotion of E-Mobility (5 per cent) recorded low performance. Additionally, four projects were facing timeline overruns including Mombasa SGR-Miritini MGR & railway bridge across Makupa causeway (completion rate not indicated), Standard Gauge Railway: Operations and Maintenance (completion rate not indicated), Nairobi Bus Rapid Transport BRT Line 2 (Simba Line) (59 per cent complete), Safe Roads/Usalama Barabarani Programme (NTSA) (89 per cent complete) and Promotion of E-Mobility Project (5 per cent complete), indicating widespread delays in actualising the intended projects' outcomes to the public.

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 budget allocation to the State Department for Shipping and Maritime Affairs in FY 2026/26 amounted to Kshs.5.68 billion, compared to Kshs.2.97 billion in FY 2024/25.

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

The budget allocation was to fund one programme. Table 4.39 shows budget execution by programmes and sub-programmes under the State Department for Shipping and Maritime Affairs in the first nine months of FY 2026/26.

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

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Shipping and Maritime Affairs	Administrative Services	240.17	-	240.17	150.62	-	150.62	63
	Shipping Affairs	242.01	-	242.01	129.85	-	129.85	54
	Maritime Affairs	2,976.61	2,224.60	5,201.21	1,849.00	153.89	2,002.89	39
Total		3,458.78	2,224.60	5,683.38	2,129.79	153.89	2,283.36	40

Source: State Department for Shipping and Maritime Affairs

The State Department for Shipping and Maritime Affairs recorded an overall absorption rate of 40 per cent in the first nine months of FY 2025/26, against the period's target of 75 per cent. Administrative Services and Shipping Affairs posted relatively better performance at 63 per cent and 54 per cent, respectively, while Maritime Affairs recorded the lowest absorption at 39 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 some Key Performance Indicators achievements for the State Department for Shipping and Maritime Affairs in the first nine months of FY 2026/26.

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

Programme	Sub-pro-grammes	Key Output	Key Performance Indicator	Annual Target(s)	Achieved As of 31 st March 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	3	(1)
	Shipping Affairs	TEUs* and Metric Tonnes Volume growth.	Number of TEUs Cleared (Sea Cargo)	200	155	(45)
	Maritime Affairs	Youths trained on mandatory courses	No. of youths trained on mandatory courses	3,000	1,973	(1,027)
		Presidential Directive on Tree Planting implemented	Number of trees planted per annum	74,563,825	644,034	(73,919,791)
		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

The State Department for Shipping and Maritime Affairs underperformed across most indicators as of 31st March 2026. Three (3) monitoring and evaluation exercises were conducted and reports prepared against the target of 4 reports. 155 metric tonnes of sea cargo were cleared compared to the target of 200 metric tonnes, and 1,973 youths were trained out of the target of 3,000 youths. However, the auditing of recruitment and placement agencies achieved 100 per cent of the annual target. The remaining trees are planned to be planted in the fourth quarter, which coincides with the expected high-rainfall season, providing favourable conditions for planting and improved survival rates.

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 commence date	Expected Project End Date	Source of Funds)	Value of the Project (Kshs. Million)	Funding in the first nine months of FY 2025/26 (Kshs. Million)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million)	Cumulative Expenditure as of 31 st March 2026 (Kshs. Million)	Percentage (%) of Completion
Maritime Survival Training and Certification Centre	01st May 2025	31st December 2027	Gok	2,402.23	165.61	141.01	840.36	35
Kenya Lake Victoria Maritime Communication and Transport (KLVMCT) Project	01st July 2023	30th June 2027	GoK / PPP	3,615.00	926	186	764	21
Kenya Maritime Data Bank (Blue Economy Data System)	01st July 2022	30th June 2025	GoK	332.00	4	4	50	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 the first nine months of FY 2025/26. The Maritime Survival Training and Certification Centre recorded 35 per cent completion, while the Kenya Lake Victoria Maritime Communication and Transport Project recorded 21 per cent. The Kenya Maritime Data Bank recorded a 15 per cent completion rate, with a completion date of 30th June 2025, indicating generally slow implementation across projects, and 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 budget allocation to the State Department for Housing and Urban Development in FY 2025/26 amounted to Kshs. 123.83 billion, compared to Kshs. 86.50 billion allocated in FY 2024/25.

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

The budget allocation was to fund three programmes. Table 4.42 shows budget execution by programmes and sub-programmes under the State Department for Housing and Urban Development in the first nine months of FY 2026/26.

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

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Human Development and Urban Settlement	Housing Development	2,211.02	7,241.40	9,452.43	379.01	1,921.78	2,300.79	24
	Estate Management	523.07	820.30	1,343.37	356.27	452.73	809.00	60
	Affordable Housing	2,000.00	95,000.20	97,000.20	1,500.00	82,233.37	83,733.37	86
Urban and Metropolitan Development	Metropolitan Planning	967.21	-	967.21	287.07	-	287.07	30
	Urban Development	806.55	13,667.45	14,474.00	127.27	6,208.14	6,335.40	44
General Administration Planning and Support Services	General Administration, Planning & Support Services	591.58	-	591.58	416.06	-	416.06	70
Total		7,099.44	116,729.36	123,828.80	3,065.67	90,816.02	93,881.70	76

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 of 86 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 24 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, contract signing, and site handover to preliminary works, indicating that most projects are still in 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 the first nine months of FY 2026/26.

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 31 st March 2026	Variance
Housing Development and Human Settlement	Housing Development	Affordable Housing	% completion works of 217,654 housing units	52	20	(32)
	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	20	-

Programmes	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Achieved As of 31 st March 2026	Variance
	Estate Management	Refurbished government houses	Number of housing units refurbished	500	220	(280)
Urban and Metropolitan Development	Urban Development and Planning Services	Kenya Urban Support Programme II	Number of Counties receiving Urban Institutional Grants (UIG)	45	-	(45)
		Implementation of Kenya Informal Settlement Redevelopment Programme (KISRP), Siaya, Kilifi and Kajiado	Number of Settlements surveyed / Resurveyed	3	-	(3)

Source: The State Department for Housing and Urban Development

The State Department for Housing and Urban Development recorded mixed performance in the first nine months of FY 2025/26. Notably, no output was recorded on the number of counties listed to receive Urban Institutional Grants (target of 45 counties) and on the survey of informal settlements under the Kenya Informal Settlements Redevelopment Programme (KISRP) in Siaya, Kilifi, and Kajiado counties, respectively.

The annual assessment for the Kenya Urban Support Programme II (KUSP II), which informs the performance evaluation for Urban Institutional Grant (UIG) disbursement, is currently ongoing and awaiting disbursement.

Further, planned construction of dispensaries under the Kenya Informal Settlements Redevelopment Programme (KISRP) in Siaya, Kajiado, and Kilifi counties could not proceed, as the respective counties revised their priorities and redirected resources to road infrastructure projects.

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 the first nine months of FY 2025/26 (Kshs. Million)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million)	Cumulative Expenditure as of 31 st March 2026 (Kshs. Million)	Percentage (%) of Completion
Affordable Housing Fund	Jul-18	Jun-32	GoK	627,000	95,000	82,233	150,406	24
Kenya Urban Support Programme II (KUSP II)	Jul-23	Jul-28	Gok/ Donor	48,972	13,382	6,010.99	8,526	17

Project Name	Project commence date	Expected Project End Date	Source of Funds)	Value of the Project (Kshs. Million)	Funding in the first nine months of FY 2025/26 (Kshs. Million)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million)	Cumulative Expenditure as of 31 st March 2026 (Kshs. Million)	Percentage (%) of Completion
Civil Servants Tenant Purchase Development Fund – BETA	Jun-17	Jun-32	GoK	20,620	19	-	5,363	26
Building Climate Resilience of the Urban Poor Program (BCRUP)	Jul-24	Jun-34	GoK	3,000	140	99	105	4
Kenya Informal Settlement Redevelopment Project (KISRIIP)	Jul-24	Jun-29	Donor	936	100	98	198	21
Public Participation Projects	Jul-24	Jun-26	Gok	56	25	-	-	-
Refurbishment of Government pool housing units	Jul-14	Jun-32	Gok	16,053	820	452.73	8,966	56
Kenya Informal Settlement Improvement Project (KISIP) II	Feb-21	Dec-26	Donor/ GoK	28,500	7,243	1,921.93	21,084	74

Source: The State Department for Housing and Urban Development

The project's implementation status with the State Department of Housing and Urban Development showed varied progress across key initiatives. The Kenya Informal Settlement Improvement Project (KISIP II) recorded the highest progress at 74 per cent, followed by the Refurbishment of Government Pool Housing Units at 56 per cent. The flagship Affordable Housing Fund achieved 24 per cent completion, while the Building Climate Resilience of the Urban Poor (BCRUP) Programme was still at an early implementation stage (4 per cent complete).

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 budget allocation to the State Department for Public Works in FY 2026/26 amounted to Kshs.4.44 billion, compared to Kshs.3.91 billion allocated in FY 2024/25.

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 pro-

grammes and sub-programmes under the State Department for Public Works in the first nine months of FY 2024/25.

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

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Government Buildings	Stalled and New Government Building	645.33	454.00	1,099.33	465.68	3.45	469.13	43
Coastline Infrastructure Development	Coastline Infrastructure Development	102.82	-	102.82	75.34	-	75.34	73
	Pedestrian Access	-	249.00	249.00	-	63.35	63.35	25
General Administration, Planning and Support Services	Administration, Planning and Support Services	355.11	-	355.11	251.14	-	251.14	71
Regulation and Development of the Construction Industry	Regulation of the Construction Industry	2,478.70	50.00	2,528.70	706.80	-	706.80	28
	Research Services	18.36	-	18.36	7.84	-	7.84	43
	Building Standards	91.40	-	91.40	38.52	-	38.52	42
Total		3,691.72	753.00	4,444.72	1,545.32	66.79	1,612.11	36

Source: The State Department for Public Works

An analysis of financial performance shows that the State Department for Public Works recorded an overall absorption rate of 36 per cent in the first nine months of FY 2025/26. The highest absorption was achieved under the Coastline Infrastructure Development subprogramme at 73 per cent, reflecting the target budget utilisation. The lowest performance was recorded for the Pedestrian Access sub-programme at 25 per cent, indicating minimal activity during the period.

Under the government building programme, the State Department was implementing the construction of 5 county headquarters. However, the department signed a transfer deed with the Intergovernmental Relations Technical Committee (IGRTC), where the department was to transfer funds to the respective counties, but during budget preparation, an expenditure item towards this was wrongly captured, which is to be corrected through supplementary I Estimates for FY 2025/26 and funds transferred in quarter four. Under the Regulation of the Construction Industry programme, the National Construction Authority has an Approved Inter-Agency allocation of Kshs.1.5 billion. The under-expenditure recorded is attributed to low revenue collection, which has constrained the implementation of planned activities. Under the Research and Building programme, the Department had planned for staff recruitment, which was initially delayed. However, recruitment has since been undertaken, and officers have already reported. The observed under-absorption is therefore mainly due to the salary component being reflected later in the implementation cycle.

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

Table 4.46 presents the achievements against the State Department for Public Works' key performance indicators in the first nine months of FY 2026/26.

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 31 st March 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	213	(387)

Source: The State Department for Public Works

The State Department for Public Works recorded mixed performance by 31st March 2026. Targets for footbridge construction and policy development were fully achieved at 100 per cent. However, inspections and audits of buildings significantly underperformed, with only 213 buildings/structures audited out of 600 structures inspected, indicating implementation gaps in enforcement 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 the first nine months of FY 2025/26 (Kshs. Million)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million)	Cumulative Expenditure as of 31 st March 2026 (Kshs. Million)	Percentage (%) of Completion
Ombo Bridge	18/9/2025	19/02/2026	GoK	109.30	30	3.28	3.28	10
Adole Foot-bridge	19/02/2025	19/02/2027	GoK	126.20	25	12.5	72.48	33
Gatono Nazareth Footbridge	24/02/2025	24/08/2026	GoK	65.55	35	16.60	45.73	80
Isiolo County Government Headquarters	01/09/2019	15/1/2023	GoK	389.30	60	0.89	185.07	-
Lamu County Government Headquarters	01/01/2020	15/03/2025	GoK	416.50	121	0.99	79.98	-
Nyandarua County Government Headquarters	01/09/2017	15/03/2025	GoK	575.00	121	0.50	276.89	-

Project/ Programme Name	Project commence date	Expected Project End Date	Source of Funds	Value of the Project (Kshs. Million)	Funding in the first nine months of FY 2025/26 (Kshs. Million)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million)	Cumulative Expenditure as of 31 st March 2026 (Kshs. Million)	Percentage (%) of Completion
Tana River County Government	01/09/2016	15/12/2023	GoK	346.69	121	0.49	201.23	-
Handaraku Footbridge	19/2/2025	19/2/2027	GoK	125.47	25	24.98	77.09	49

Source: The State Department for Public Works

Gatono Nazareth Footbridge recorded an 80 per cent completion rate, while Handaraku Footbridge recorded a 49 per cent completion rate, indicating that the projects' implementation is generally on track. However, Omba Footbridge recorded a low completion rate of 10 per cent, largely because the project was at the feasibility study stage during the first three quarters of the FY 2025/26. In addition, the contractor procurement process was affected by the rollout of the e-GP system, which delayed the commencement of works.

Further, Adole Bridge recorded an absorption rate of 33 per cent at the time of monitoring. The low absorption was attributed to heavy rains, which reduced access to the project site and slowed implementation.

The State Department didn't provide implementation status on the Construction of the County Government Headquarters projects. However, the funds will be transferred to County Governments, and the State Department for Planning is yet to visit the respective counties to ascertain the status of the projects. Additionally, implementation progress for the Handaraku Footbridge was affected by budget cuts, which constrained the pace of project execution.

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 budget allocation to the State Department for Information Communications Technology and Digital Economy in FY 2026/26 amounted to Kshs.16.19 billion, compared to Kshs.20 billion allocated in FY 2024/25.

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

The budget allocation was to fund three programmes. Table 4.48 shows budget execution by programmes and sub-programmes under the State Department for Information Communications Technology and Digital Economy in the first nine months of FY 2026/26.

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

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration, Planning and Support Services	General Administration, Planning, and Support Services	403.43	-	403.43	286.22	-	286.22	71
ICT infrastructure Development	ICT Infrastructure Connectivity	-	8,623.31	8,623.31	-	5,880.19	5,880.19	68
	ICT and Business Process Outsourcing Development	1,171.33	3,296.70	4,468.03	850.74	438.52	1,289.27	29
E-Government	E-Government Services	1,978.83	715.19	2,694.02	1,451.30	310.38	1,761.68	65
Total		3,553.59	12,635.20	16,188.79	2,588.26	6,629.09	9,217.36	57

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 57 per cent in the first nine months of FY 2025/26. The highest absorption was in General Administration, Planning, and Support Services (71 per cent), followed by ICT Infrastructure Connectivity (68 per cent), while ICT and BPO Development had the lowest performance at 29 per cent, due to low AIA collections.

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

Table 4.49 presents the achievements against the State Department for Information, Communications Technology, and Digital Economy's key performance indicators in the first nine months of FY 2026/26.

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 31 st March 2026	Variance
General Administration, Planning and Support Services	General Administration, Planning and Support Services	Financial Management Services	Number of Quarterly and annual reports	5	3	(2)
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	566	366

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

The Digital Learning sub-programme surpassed its target, training and mentoring 566 innovators, exceeding the target of 200. The ICT Infrastructure Connectivity sub-programme recorded good performance, maintaining all 850 last connectivity sites.

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 the first nine months of FY 2025/26 (Kshs. Million)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million)	Cumulative Expenditure as of 31 st March 2026 (Kshs. Million)	Percentage (%) of completion
E-Government Support and Maintenance	01-07-18	30-11-2028	GoK	10,500	173.89	80.64	2,003.68	19
Maintenance and Rehabilitation of NOFBI Phase II Expansion	06-01-11	30-09-30	GOK	14,536.13	750	514.05	11,130.79	77
Horizontal Infrastructure Phase 1 – EPCF*	03-08-29	31-12-24	GoK/ Italy	59,227.00	27.60	27.60	43,997.21	100
Connectivity to Leather Industrial Park- Kenaine	01-12-19	30-03-28	GoK	60	2.76	-	40.57	68

Project Name	Project commence date	Expected Project Duration	Source of Funds)	Value of the Project (Kshs. Million)	Funding in the first nine months of FY 2025/26 (Kshs. Million)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million)	Cumulative Expenditure as of 31 st March 2026 (Kshs. Million)	Percentage (%) of completion
Horn of Africa Gateway Development Project	01-07-20	01-06-28	GoK/IDA	2,600.00	472.63	22.63	710.12	27
Implementation of Last Mile County Connectivity Network Phases IV and V	7-1-22	6-30-28	GoK/Belgium	7,800	127.60	29.27	554.24	7
Maintenance and Rehabilitation of NOFBI Phase II Cable	1-6-16	30-09-30	GoK/China	12,401.40	110.40	91.04	5,766.60	47
Konza Data Centre and Smart City	7-01-19	22-6-28	GoK/China	27,217	3,110.40	252.22	20,843.62	100
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	3,688.00	2,708.14	3,404.31	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.*

The Implementation of the Kenya Digital Economy Acceleration Project recorded the lowest absorption rate at 6 per cent, while the Last Mile County Connectivity Network, Phases IV and V, recorded an absorption rate of 7 per cent, indicating slow project implementation given the project's commencement date. The low absorption rates are due to delays in fund disbursements and budget cuts, as reported by the State Department.

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 budget allocation to the State Department for Broadcasting and Telecommunications in FY 2026/26 amounted to Kshs.6.55 billion, compared to Kshs.5.71 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 the first nine months of FY 2026/26.

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

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration Planning and Support Services	General Administration, Planning and Support Services	238.69	-	238.69	156.75	-	156.75	66
Information and Communication Services	News and Information	4,416.78	322.37	4,739.16	1,435.28	167.50	1,602.78	34
	Kenya Year Book Initiative	170.00	-	170.00	98.05	-	98.05	58
	ICT and Media Regulatory Services	1,095.30	-	1,095.30	791.54	-	791.54	72
Mass Media Skills Development	Mass Media Skills Development	276.39	33.67	310.06	205.42	33.67	239.10	77
Total		6,197.16	356.05	6,553.21	2,687.04	201.17	2,888.21	44

Source: The State Department for Broadcasting and Telecommunications

The State Department for Broadcasting and Telecommunications recorded an overall absorption rate of 44 per cent in the first nine months of FY 2025/26, against the reporting period's target of 75 per cent, occasioned by low collection of Appropriation in Aid. The highest absorption was in Mass Media Skills Development (77 per cent), followed by ICT and Media Regulatory Services (72 per cent) and General Administration, Planning and Support Services (66 per cent). The lowest performance was in the News and Information (34 per cent) and Kenya Year Book Initiative (58 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 the first nine months of FY 2026/26 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 31 st March 2026	Variance
General Administration Planning and Support Services	General Administration Planning and Support Services	Policies, legal and institutional frameworks	Number of policies developed	3	2	(1)
Information and Communication Services	News and Information Services	Public News and information services	Number of News items produced and disseminated	25,000	21,007	(3,993)
	Media Regulatory Services	Media Regulation Services	Number of on-job Journalists trained	3,200	1,677	(1,523)
Mass Media Skills Development	Media Skills Development	Mass Media skills	Number of Trained media practitioners	624	83	(541)

Source: The State Department for Broadcasting and Telecommunications

An analysis of the programmes and sub-programmes shows moderate achievement and in course. However, the media skills development sub-programme recorded a significant shortfall, with only 83 of the 641 targeted media practitioners trained.

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 the first nine months of FY 2026/26 (Kshs. Millions)	Expenditure in the first nine months of FY 2025/26 (Kshs. Millions)	Cumulative project expenditure as of 31 st March 2026 (Kshs. Millions)	Percentage (%) of Completion
Modernisation of KIMC Film School	01st July 2013	30th June 2028	GoK	437.50	33.67	33.67	114.35	26
KBC Analogue to Digital TV Migration	01st July 2014	30th June 2027	GoK	6,000.00	101.57	101.57	5,999.14	100
KBC Rollout of Studio Mashinani	01st July 2016	30th June 2029	GoK	1,410.00	38.64	38.64	286.78	20
Modernisation of KNA National Desk and Offices	01st July 2017	30th June 2029	GoK	3,106.60	182.16	27.29	252.67	8

Source: State Department for Broadcasting

From the sampled ongoing projects, KBC Analogue to Digital TV Migration recorded the highest completion rate at 100 per cent, while the modernisation of KNA National Desk and Offices showed the lowest

progress at a completion rate of 8 per cent as at 31st March 2026. The projects recorded low absorption rates occasioned by delays in exchequer releases.

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 (KET-RACO), and Nuclear Power and Energy Agency (NuPEA).

4.4.10.1 Budget Performance by the State Department for Energy

The budget allocation to the State Department for Energy in FY 2026/26 amounted to Kshs. 63.47 billion, compared to Kshs.54.06 billion allocated in FY 2024/25.

4.4.10.2 State Department for Energy Programmes and Sub-Programme Performance

The budget allocation was to fund four programmes. Table 4.54 shows budget execution by programmes and sub-programmes under the State Department for Energy in the first nine months of FY 2026/26.

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

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration, Planning and Support Services	Administrative services	233.51	90.00	323.51	172.53	-	172.53	53
	Financial services	112.79	190.00	302.79	79.90	188.75	268.65	89
	Planning and project monitoring	23.39	-	23.39	16.44	-	16.44	70
Power Generation	Development of Nuclear Energy	491.40	252.43	743.83	441.60	190.00	631.60	85
	Coal Exploration and Mining	-	553.00	553.00	-	308.87	308.87	56
	Geothermal generation	1,846.10	9,702.47	11,548.57	1,312.72	7,037.77	8,350.49	72
Power Transmission and Distribution	National Grid System	5,388.42	25,559.00	30,947.42	3,851.31	15,893.24	19,744.55	64
	Rural Electrification	3,832.00	13,100.36	16,932.36	3,173.19	9,368.01	12,541.20	74

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Alternative Energy Technology	Alternative Energy Technologies	60.28	2,038.66	2,098.94	43.43	897.92	941.36	45
Total		11,987.88	51,485.91	63,473.80	9,091.12	33,884.56	42,975.69	68

Source: The State Department for Energy

The State Department for Energy recorded an absorption rate of 68 per cent as of 31st March 2026. The highest absorption was recorded by the Financial Services Sub-Programme (89 per cent), while the lowest absorption rate was in the Alternative Energy Technologies sub-programme (45 per cent). The low absorption rate was due to delays in transferring 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 the first nine months of FY 2026/26.

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 31 st March 2026	Variance
Power Generation	Geothermal Development	Geothermal skills and human resource capacity	% Completion of KenGen Geothermal Training Centre	98	96	(2)
	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	330	93
Alternative Energy Technologies	Alternative Energy Technologies	Domestic household biogas digesters	Number of domestic household biogas digesters constructed	600	353	(247)

Source: The State Department for Energy.

Analysis of Key Performance Indicators shows progress by the State Department for Energy for the period under review. Power transmission infrastructure exceeded the target by 93 per cent (330 km of electricity transmission lines constructed against the target of 237 km). In comparison, the KenGen Geothermal Training Centre recorded a completion rate of 96 per cent against the target of 98 per cent.

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 the first nine months of FY 2025/26 (Kshs. Million)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million)	Cumulative Expenditure as of 31 st March 2026 (Kshs. Million)	Percentage (%) of Completion
Kenya Green and Resilient Expansion of Energy (Green II Bess) 200mwh Battery Energy Storage System	15th May 2025	30th April 2029	Donor	10,270	150.00	65.00	65.00	2
Reinforcement of Transmission Network (RETNET) National System Control Centre & Makindu SubStation	Jul-21	Jun-25	GoK, AFD	13,510	-	1,363.03	4,827	11
63MW Olkaria 1 Rehabilitation	12-Jun-23	31-Dec-27	JICA-(On-lent) KenGen	15,785	4,505.00	3,371.84	9,725.84	88
East Africa Skills for Transformation & Regional Integration Project	01-Dec-22	31-Dec-26	World Bank (IDA)	1,509	212.00	0.20	1,297.00	90
Bogoria Silali Geothermal Projects	Jun - 2010	Jun-28	GOK, LOCAL AIA, DONOR	78,029	775.87	1,660.03	23,323.17	30
Menengai Geothermal Development Project.	Jan - 2010	Aug-27	GOK, LOCAL AIA, DONOR	115,926	1,460.46	1,835.47	78,877.49	68
300MW Suswa geothermal project	Jan - 2014	Mar-29	GOK, LOCAL AIA	78,029	140.59	104.10	1,201.75	2
Nuclear Power Plant Siting	Jul-15	Jun-28	Gok	4,000.00	104.07	74.29	940.29	24
Rural Electrification Scheme	01/01/2020	31/07/2028	GOK	41,760.00	120.34	120.34	8,860.34	21

Source: The State Department for Energy

The implementation of the 1152109700 Rural Electrification Scheme project is ongoing, with inadequate funding affecting the timely execution of activities. The Bogoria Silali Geothermal Projects faced challenges, including complexity in the acquisition of wayleaves and land, vandalism of infrastructure, inadequate budgetary allocation to operate at full capacity, insecurity within the project area, and delays in securing county government support for the project. Similarly, the 300MW Suswa Geothermal Project experienced inadequate financial allocations, which affected its ability to operate at full capacity.

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 budget allocation to the State Department for Petroleum in FY 2026/26 amounted to Kshs.30.69 billion, compared to Kshs.30.82 billion allocated in FY 2024/25.

4.4.11.2 State Department for Petroleum Programmes and Sub-Programme Performance

The budget allocation was to fund one programme. Table 4.57 shows budget execution by programmes and sub-programmes under the State Department for Petroleum in the first nine months of FY 2026/26.

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

Programme	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Exploration and Distribution of Oil and Gas	Exploration of Oil and Gas	58.43	3,647.00	3,705.43	42.34	2,030.89	2,073.23	56
	Distribution of Oil and Gas	-	1,664.00	1,664.00	-	760.13	760.13	46
	General Administration, Planning, and Support Services	25,319.97	-	25,319.97	3,243.93	-	3,243.93	13
Total		25,378.40	5,311.00	30,689.40	3,286.27	2,791.02	6,077.29	20

Source: The State Department for Petroleum

The low absorption of the Budget under Oil and Gas Exploration (56 per cent) and Distribution of oil and gas (46 per cent) is attributable to a change in Government Policy on LPG reticulation under the Affordable Housing Programme and Clean Cooking Gas for Public Learning Institutions, which the Private Sector spearheads. At the same time, the State Department provides overall oversight, supervision, monitoring and evaluation. This has slowed the utilisation of the budgetary allocation for the purchase of specialised plant and equipment and for the provision of civil works for their installation. The low absorption rate (13 per cent) under the General Administration and Support Service Programme is attributable to stable fuel pump prices over the three quarters under the Government-to-Government Framework, thereby reducing the utilisation of funds earmarked for Oil Market Price Stabilisation. An amount of Kshs.3,015,978,797.00 has been utilised to stabilise fuel pump prices against high landed costs as at 30th March, 2026.

4.4.11.3 Non-financial Performance by the State Department for Petroleum

Table 4.58 presents some of the key performance indicators for the State Department for Petroleum in the first nine months of FY 2026/26.

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

Programmes	Sub-Pro-gramme	Key Output	Key Performance Indicator	Annual Tar-get(s)	Achieved as of 31 st March, 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	60	(20)
	Distribution of oil and gas	Petroleum Products	Metric Tons of Petroleum Products Distributed (000')	7,240	4,328	(2,912)
General Ad-ministration and Support Services	General Administration and Support Services	Fuel Prices Stabilised	Number of fuel price hike incidents reviewed and stabi-lised	12	8	(4)

Source: The State Department for Petroleum

The State Department for Petroleum recorded below-target performance as of 31st March 2026. Preliminary activities for the South Lokichar Oil Field pipeline recorded a 60 per cent completion rate against the target of 80 per cent, while petroleum distribution stood at 4,328,000 metric tonnes against the target of 7,240,000 metric tonnes.

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 com-mence date	Expected Project End Date	Source of Funds	Value of the Project (Kshs. Mil-lion)	Funding in the first nine months of FY 2025/26 (Kshs. Million)	Expendi-ture In the first nine months of FY 2025/26 (Kshs. Million)	Cumula-tive Ex-penditure as of 31 st March 2026 (Kshs. Million)	Percent-age (%) of Com-pletion
Petroleum Explora-tion in Block 14T	01st Janu-ary 2014	01st July 2028	GOK	6,600.00	230.00	230.00	3,960.00	60
Lokichar - Lamu Crude Oil Pipeline	01st July 2015	30th June 2030	GOK	10,000.00	940.00	409.41	3,773.41	38
South-Lokichar Oil Field Development	01st Janu-ary 2011	30th June 2030	GOK	234,861.00	1,130.00	568.87	1,858.87	1
Upstream Oil and Gas Exploration	01st July 2016	30th June 2030	GOK	10,283.00	1,347.00	822.61	7,961.61	77
Midstream and Downstream Petro-leum Distribution	01st June 2015	30th June 2030	GOK	1,410.00	255.00	215.78	696.78	49
Liquidified Petro-leum Gas Distribu-tion and Infrastruc-ture- BETA	01st July 2014	30th June 2030	GOK	8,200.00	838.00	280.37	2,731.37	33

Project Name	Project commence date	Expected Project End Date	Source of Funds	Value of the Project (Kshs. Million)	Funding in the first nine months of FY 2025/26 (Kshs. Million)	Expenditure In the first nine months of FY 2025/26 (Kshs. Million)	Cumulative Expenditure as of 31 st March 2026 (Kshs. Million)	Percentage (%) of Completion
Clean Cooking Gas for Public Learning Institutions	01st July 2023	30th June 2030	GOK	3,165.38	571.00	263.98	722.98	23

Source: The State Department for Petroleum

Most projects implemented by the State Department for Petroleum were long-term and at varying stages of completion. Upstream Oil and Gas Exploration recorded the highest completion rate at 77 per cent, followed by Petroleum Exploration in Block 14T at 60 per cent. The low completion rates were occasioned by delays in the disbursement of funds.

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 performed by the Department and its Agencies, namely, Kenya Civil Aviation Authority (KCAA), Kenya Airports Authority (KAA), 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 budget allocation to the State Department for Aviation and Aerospace Development in FY 2026/26 amounted to Kshs.14.52 billion. It was established under the Executive Order No.1 of 2025 and therefore no budget allocation in FY 2024/25.

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

The 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 the first nine months of FY 2026/26.

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

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Air Transport	Air Transport	14,032.48	358.81	14,391.29	64.17	331.20	395.38	3
	Administration and Support Services	123.87	-	123.87	43.43	-	43.43	35
Total		14,156.36	358.81	14,515.16	107.60	331.20	438.80	3

Source: The State Department for Transport

Financial performance across the two sub-programmes was below target in the first nine months of FY2025/26, recording absorption rates of 3 per cent and 35 per cent for Air Transport sub-programme and 35 Administration and Support Services sub-programme respectively. The low absorption rates for air transport was as a result of grants that were not transferred.

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 the first nine months of FY 2026/26.

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

Programme	Sub-Pro-gramme	Key Output	Key Performance Indicator	Annual Tar- get(s)	Achieved as of 31 st March 2026	Vari- ance
Air Transport	Air transport services and infrastruc- ture	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	3,298	2,957	(341)
			% compliance with International Civil Aviation Organisation Security Standards	75	75	-

Source: The State Department for Transport

The Air Transport programme showed strong performance in policy and regulatory outputs, with signed or reviewed Bilateral Air Services Agreements exceeding the annual targets, indicating improved international engagement. Student enrolment in aviation and other related courses also indicated remarkable performance (2,957 enrolments out of the target of 3,296 enrolments), while International Civil Aviation Organization (ICAO) security compliance remained on target at 75 per cent.

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 the first nine months of FY 2025/26 (Kshs. Million)	Expenditure in the first nine months of FY 2025/26 (Kshs. Mil- lion)	Cumulative Expenditure as of 31 st March 2026 (Kshs. Mil- lion)	Per- centage (%) of Com- pletion
Kakamega Airstrip	7/1/2018	6/30/2024	GOK	550.00	131.38	131.38	131.38	24

Project Name	Project commence date	Expected Project End Date	Source of Funds	Value of the Project (Kshs. Million)	Funding in the first nine months of FY 2025/26 (Kshs. Million)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million)	Cumulative Expenditure as of 31 st March 2026 (Kshs. Million)	Percentage (%) of Completion
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	12th July 2020	continuous	GOK	300	27.60	-	-	-

Source: The State Department for Aviation and Aerospace Development

Kakamega Airstrip (24 per cent complete) and Kabunde Airstrip (12 per cent complete) had overstretched their planned completion dates of June 2024 and June 2024, respectively. Conversely, the aircraft investigation equipment project recorded no progress despite funding of Kshs. 27.60 million during the period under review. The low absorption rates were mainly caused by delays in exchequer releases.

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.

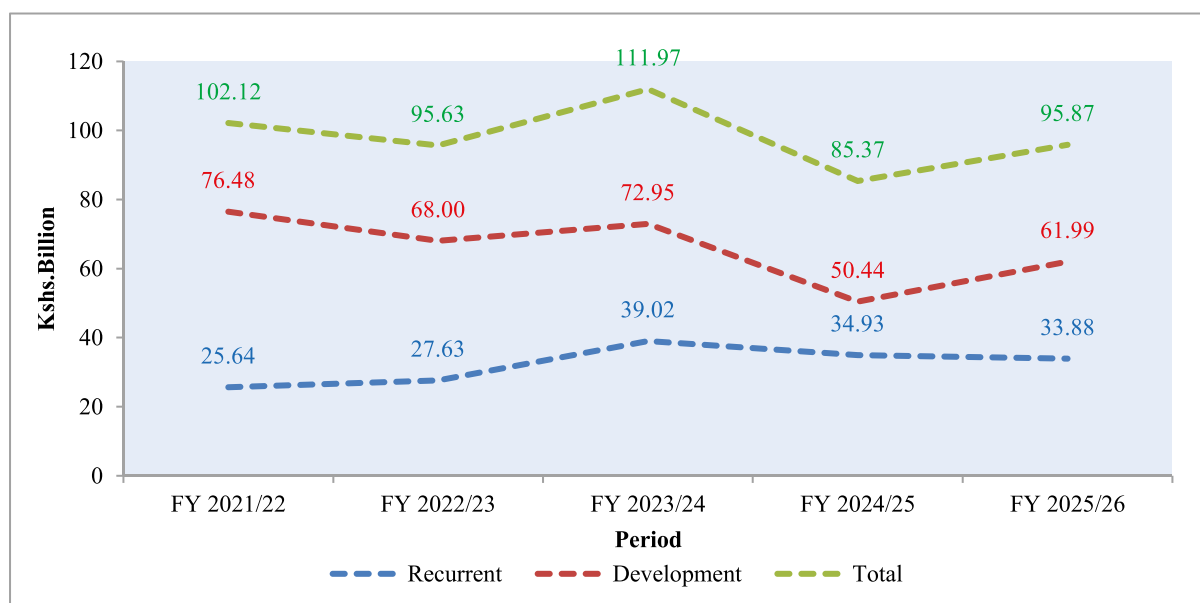
The goal of the Sector is to ensure sustainable development in a clean and secure environment, with various objectives, including enhancing climate change resilience and reducing carbon emissions, improving the utilisation of land through irrigation and land reclamation, and promoting equitable and sustainable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

4.5.2 Budget Performance for EPWNR Sector

The budget allocation to the EPWNR Sector in FY 2025/26 amounted to Kshs.95.87 billion, compared to Kshs.85.37 billion allocated in FY 2024/25. This amount represents 2 per cent of the annual gross national budget of Kshs.4.69 trillion and 4 per cent of the MDAs' budget of Kshs.2.55 trillion. The allocation comprises Kshs.61.99 billion (65 per cent) for development activities and Kshs.33.88 billion (35 per cent) for recurrent expenditure. The State Department for Water and Sanitation received the highest budgetary allocation of Kshs.53.95 billion (56 per cent of the Sector's budget), while the State Department for Mining had the lowest budgetary allocation of Kshs.1.63 billion (2 per cent of the Sector's allocation).

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

Figure 4.7: Budgetary Allocation Trend for the EPWNR Sector



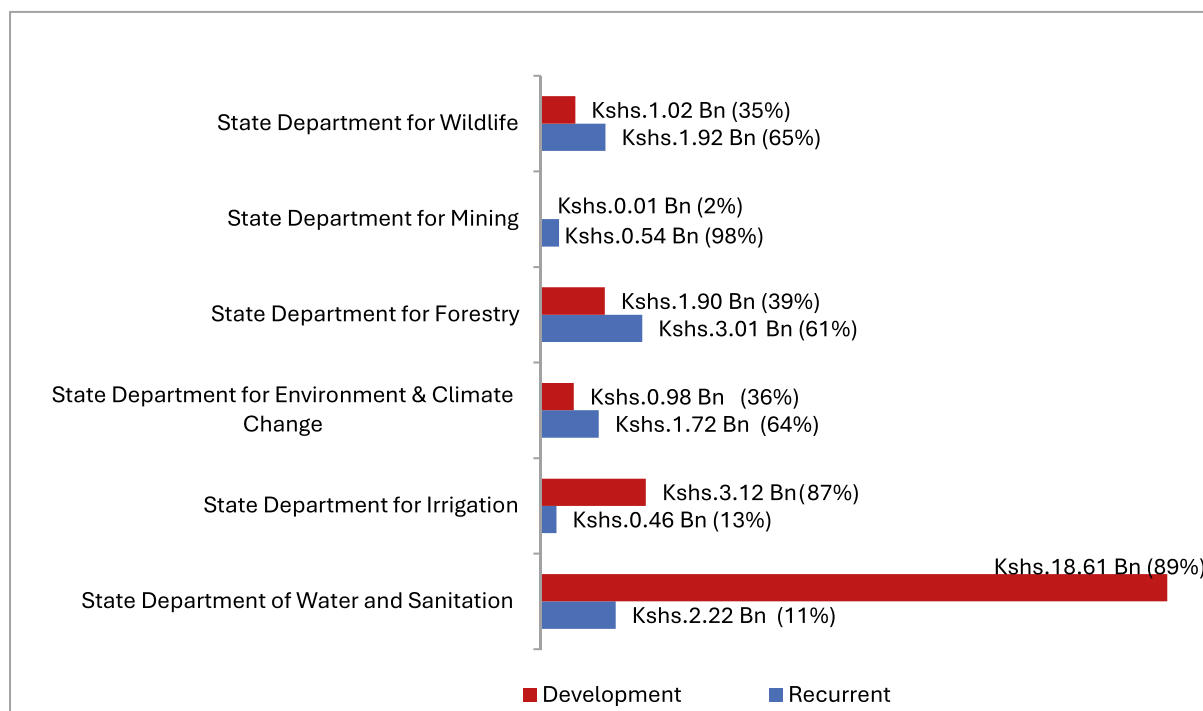
Source: National Treasury

The total exchequer issues to the sector amount to Kshs. 35.50 billion, representing 63 per cent of the sector's annual net estimates. This amount comprises Kshs. 25.64 billion for development expenditure, representing 61 per cent of the development expenditure net estimates, and Kshs. 9.87 billion for recurrent activities, representing 67 per cent of the recurrent net estimates.

In the first nine months of FY 2025/26, the State Department for Forestry received the highest proportion of development exchequer issues to development net estimates at 81 per cent, while the State Department for Mining received the lowest at 2 per cent. The State Department for Mining recorded the highest proportion of recurrent exchequer issues to recurrent net estimates at 88 per cent, and the State Department for Wildlife recorded the lowest at 51 per cent.

Figure 4.8 shows the exchequer issues in the EPWNR Sector in the first nine months of 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.60.72 billion, representing 63 per cent of the gross estimates, compared to 61 per cent (Kshs.50.82 billion) recorded in the first nine months of FY 2024/25. This amount comprised Kshs.37.53 billion for the development budget representing an absorption rate of 61 per cent, compared to 61 per cent (Kshs.29.89 billion) recorded in a similar period FY 2024/25, and Kshs.23.19 billion for recurrent expenditure representing 69 per cent of the gross recurrent estimates, compared to 61 per cent (Kshs.20.92 billion) recorded in the first nine months of FY 2024/25.

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

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

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
State Department of Water and Sanitation	47.18	31.02	18.61	29.25	60	62	6.78	3.12	2.22	2.63	71	39
State Department for Irrigation	6.59	4.96	3.12	3.60	63	55	0.96	0.65	0.46	0.73	70	76

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
State Department for Environment and Climate Change	1.93	1.86	0.98	0.73	53	38	3.89	2.55	1.72	1.77	67	46
State Department for Forestry	3.61	2.34	1.90	2.88	81	80	8.93	3.98	3.01	5.72	75	64
State Department for Mining	0.27	0.27	0.01	0.01	2	2	1.36	0.61	0.54	0.97	88	71
State Department for Wildlife	2.40	1.38	1.02	1.07	74	44	11.96	3.80	1.92	11.36	51	95
Total	61.99	41.82	25.64	37.53	61	61	33.88	14.71	9.87	23.19	67	68
Sector Summary												
	Gross Estimates (Kshs. Bn)		Net Estimates (Kshs. Bn)		Exchequer Issues (Kshs. Bn)	Expenditure (Kshs. Bn)	% of Exchequer to Net Estimates (Kshs. Bn)		% of Expenditure to Gross Estimates (Kshs. Bn)			
Development	61.99		41.82		25.64	37.53	61		61			
Recurrent	33.88		14.71		9.87	23.19	67		68			
Total	95.87		56.54		35.50	60.72	63		63			

Source: MDAs and National Treasury

The State Department for Forestry recorded the highest absorption of development budget at 80 per cent, while the State Department for Mining recorded the lowest at 2 per cent. According to the State Department for Mining, the low absorption of the development budget is attributable to challenges encountered during the ongoing onboarding and operationalisation of the new Electronic Government Procurement System (e-GPs), which is in line with the National Treasury's directive requiring all procurement processes undertaken through the e-GPs platform. The State Department for Wildlife recorded the highest recurrent expenditure-to-gross estimate at 95 per cent. In comparison, the State Department for Environment and Climate Change recorded the lowest at 46 per cent.

4.5.3 The State Department for 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 budget allocation to the State Department of Water and Sanitation in FY 2025/26 amounts to Kshs.53.95 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 is to fund four programmes. Table 4.64 shows budget execution by programmes and sub-programmes under the State Department of Water and Sanitation in the first nine months of FY 2025/26.

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

Pro-grammes	Sub-Pro-grammes	Gross Estimates (Kshs.Millions)			Expenditure (Kshs.Millions)			Ab-sorp-tion Rate (%)
		Recurrent	Develop-ment	Total	Recurrent	Develop-ment	Total	
General Admin-istration, Planning and Support Services	Water Poli-cy Manage-ment	723.85	115.00	838.85	340.56	238.89	579.45	69
Water Resources Manage-ment	Water Resources Conserva-tion and Protection	2,041.15	14,417.00	16,458.15	350.35	4,876.81	5,227.16	32
	Trans-boundary Waters	-	20.00	20.00	-	13.15	13.15	66
Water and Sewerage Infrastruc-ture Devel-opment	Sewerage Infrastruc-ture Devel-opment	3,640.74	27,343.48	30,984.21	1,670.99	21,106.02	22,777.01	74
	Sanitation Infrastruc-ture Devel-opment and Manage-ment	-	3,737.00	3,737.00	-	1,835.10	1,835.10	49
Water Storage and Flood Control	Water Storage and Flood Control	372.20	1,543.90	1,916.10	268.50	1,176.83	1,445.33	75
Total		6,777.94	47,176.38	53,954.32	2,630.40	29,246.79	31,877.19	59

Source: State Department for Water and Sanitation

The State Department for Water and Sanitation recorded an overall absorption rate of 59 per cent against a 75 per cent target during the period under review based on linear analysis. The Water Resources Conservation and Protection sub-programme recorded the lowest budget absorption rate at 32 per cent. This is because the fund is to be transferred to County Governments for implementation, and there was

a delay in the approval of the County Governments Additional Allocation Act and the gazettment of the specific amounts to be transferred to each County after verification of results, since the project is a performance-based project.

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 first nine months of 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 31 st March, 2026	Variance
General Administration, Planning and Support Services	Water Policy Management	New infrastructure	% completion of the project	30	7	(23)
Water Resources Management	Water Resources Conservation and Protection	Water Quality Determined	Number of water sources sampled	50	20	(30)
	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	45	41	(4)
	Sanitation Infrastructure Development and Management	Improved Water services to Eldoret	% completion of the Kipkarren Dam Water Supply project	100	72	(28)

Source: The State Department for Water and Sanitation

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

4.5.3.4 Projects Implementation for the State Department of Water and Sanitation

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

Table 4.66: State Department of Water and Sanitation Project Implementation

Project/Programme Name	Project commencement date	Expected Project End Date	Source of Funds	Value of the Project (Kshs. Million)	Funding in the first nine months of FY 2024/25 (Kshs. Million)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million)	Cumulative Expenditure as of 31 st March 2026 (Kshs. Million)	Percentage of completion
Infrastructure Development at Kenya Water Institute	Jul-2021	Oct-2030	GoK	31,700.00	100.00	75.00	1,070.00	6

Project/Pro-gramme Name	Project com-mence date	Expected Project End Date	Source of Funds	Value of the Project (Kshs. Mil-lion)	Funding in the first nine months of FY 2024/25 (Kshs. Mil-lion)	Expenditure In the first nine months of FY 2025/26 (Kshs. Mil-lion)	Cumulative Expendi-ture as of 31 st March 2026 (Kshs. Million)	Per-cent-age of com-pletion
Water Security and Climate Resilience -Lower Nzoia	Jul-2015	Jul-2030	GoK and Foreign Bor-rowing	19,170.00	1,800.00	229.09	17,129.00	80
Kenya Towns Sustainable Water Supply and Sani-tation Programme -Athi (BETA)	Mar-2017	Dec-2027	GoK and Foreign Bor-rowing	11,863.00	730.00	641.11	11,366.11	89
Nairobi River Restoration Basin Programme - Phase 2	July-2019	Dec-2026	GoK/AfDB	9,075.00	950.00	872.35	7,247.35	95
Homabay Water Supply	Jul-2017	Dec-2027	GoK	1,312.00	20.00	14.80	1,271.80	97
Horn of Africa Ground Water for Resilience Pro-gramme -WSTF	Jan-2023	Dec-2028	GoK/Donor	9,087.00	696.00	229.50	966.00	21
Sustainable Management and Access to Water and Sanitation in the ASALs	Jul-2021	Dec-2027	GoK/Donor	1,920.00	530.00	107.01	1,394.01	85
Ending Drought Emergencies Sup-port to Drought Risk Management	Jun-2016	Aug-2027	GoK/Donor	2,825.00	60.00	43.50	1,457.50	91
Siyoi-Muruny Water Project	Mar-2015	Mar-2027	GoK	12,986.00	600.00	469.48	11,389.00	90
Athi River Resto-ration Projects	Jul-2015	Dec-2030	GoK	2,500.00	35.00	244.25	279.00	17

Source: The State Department of Water and Sanitation

*WSTF- Water Sector Trust Fund

Project implementation status revealed that Infrastructure Development at Kenya Water Institute recorded slow progress (6 per cent complete) despite commencing in July 2021 due to reduced exchequer funding.

4.5.4 The State Department for Irrigation

The State Department for Irrigation is mandated to promote 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 budget allocation to the State Department for Irrigation in FY 2025/26 amounted to Kshs. 7.55 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 is to fund four programmes. Table 4.67 shows budget execution by programmes and sub-programmes under the State Department for Irrigation in the first nine months of FY 2025/26.

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

Pro-grammes	Sub-Pro-grammes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Ab-sorp-tion Rate (%)
		Recurrent	Develop-ment	Total	Recurrent	Develop-ment	Total	
Irrigation and Land Reclama-tion	Land Reclama-tion	39.64	90.00	129.64	34.74	89.73	124.48	96
	Irrigation and Drainage	691.57	6,108.18	6,799.74	504.74	3,186.24	3,690.97	54
	Irrigation Water Manage-ment	30.24	150.00	180.24	26.39	131.85	158.25	88
Water Har-vesting and Storage for Irrigation	Water Storage for Irrigation	20.86	215.00	235.86	14.80	159.05	173.85	74
	Water Harvest-ing for Irrigation	-	30.00	30.00	-	30.00	30.00	100
Water Har-vesting and Storage for Irrigation	Administrative Services	172.91	-	172.91	146.36	-	146.36	85
Total		955.22	6,593.18	7,548.39	727.03	3,596.88	4,323.91	57

Source: State Department for Irrigation

The programme and sub-programmes analysis show the State Department for Irrigation recorded an overall absorption rate of 57 per cent in the first nine months of FY 2025/26. The Water Harvesting for Irrigation sub-programme recorded the highest absorption rate at 100 per cent, followed by the Land Reclamation sub-programme at 96 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 first nine months of FY 2025/26.

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

Programmes	Sub-Pro-grammes	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st March 2026	Variance
Irrigation and Land Reclama-tion	Land Reclama-tion	Land Reclamation Policy and Legal Framework	Land Reclamation Act	1	0	(1)
	Irrigation and Drainage	Irrigation services	Number of com-munity water pans	25	11	(14)
	Irrigation Water Management	Irrigation services	Number of schemes installed with master and block metres	6	4	(2)

Programmes	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st March 2026	Variance
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	107,735	(3,891,265)

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 first nine months of 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 the first nine months of FY 2025/26.

Table 4.69: State Department for Irrigation Project Implementation Status

Project/Programme Name	Project commencement date	Expected Project End Date	Source of Funds	Value of the Project (Kshs. Million)	Funding in the first nine months of FY 2025/26 (Kshs. Million)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million)	Cumulative Expenditure as of 31 st March 2026 (Kshs. Million)	Percentage of completion
Small holder irrigation programme	Feb-2016	Dec-2026	GoK/Foreign	1,383.00	257.00	185.14	1,195.04	98
Turkana irrigation development project	Jun-2016	Jun-2030	GoK	9,197.00	80.00	80.00	1,279.00	28
Drought resilience programme in Northern Kenya	Jul-2019	Dec-2027	GoK/Foreign	3,901.00	1,551.00	92.00	1,309.75	39
National Irrigation Authority Irrigation Project	Jul-2024	Jun-2030	GoK	20,000.00	470.00	388.00	688.02	2
Mwea Irrigation Development Project (Thiba Dam and Irrigation Area)	Feb-2011	December 2030	GoK/Foreign	23,765.00	150.00	150.00	20,684.30	82
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

Project/ Programme Name	Project com- mence date	Expece- Project End Date	Source of Funds	Value of the Proj- ect (Kshs. Million)	Funding in the first nine months of FY 2025/26 (Kshs. Million)	Expenditure In the first nine months of FY 2025/26 (Kshs. Mil- lion)	Cumula- tive Expen- diture as of 31 st March 2026 (Kshs. Million)	Percent- age of comple- tion
Balich-Abdis- amet Water Supply Project	Jul-2024	Jun-2027	GoK	500.00	100.00	99.00	318.38	80
Household Irrigation Wa- ter Harvesting Project	Jul-2019	Jun-2030	GoK	30,000.00	30.00	30.00	7,215.90	25
Upgrading of Ahero Development Projects	Jul-2023	Jun-2027	GoK/Do- nor	770.00	400.00	48.00	255.93	40
Irrigation Sector Reform Programme	Jul-2023	Jun-2030	GoK	900.00	30.00	20.00	76.90	30

Source: The State Department for Irrigation

Analysis of the State Department for Irrigation's project implementation revealed that the projects are at different completion levels and are multi-year in nature due to budget constraints. Continuous monitoring of multi-year projects is recommended, ensuring they are funded in accordance with the approved plans to achieve the establishment objective.

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 budget allocation to the State Department for Environment and Climate Change in FY 2025/26 amounted to Kshs.5.83 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 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 the first nine months of FY 2025/26.

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

Programmes	Sub-Programmes	Gross Estimates (Kshs. Millions)			Expenditure (Kshs. Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Environment Management and Protection	Climate Change Adaptation and Mitigation	-	304.91	304.91	-	207.56	207.56	68
	National Environment Management	1,871.38	1,400.80	3,272.18	452.66	344.17	796.82	24
	Policy and Governance in Environment Management	164.79	-	164.79	125.76	-	125.76	76
General Administration, Planning and Support Services	General Administration, Planning and Support Services	486.17	-	486.17	360.62	-	360.62	74
Modernisation of Meteorological Services	Modernisation of Meteorological Services	1,372.55	135.00	1,507.55	834.78	109.80	944.58	63
	Advertent Weather Modification	-	94.00	94.00	-	70.69	70.69	75
Total		3,894.89	1,934.70	5,829.60	1,773.82	732.22	2,506.04	43

Source: State Department for Environment and Climate Change

The programme and sub-programmes analysis show that the State Department for Environment and Climate Change recorded an overall absorption rate of 43 per cent, below the 75 per cent target for the first nine months of FY 2025/26, with the National Environment Management sub-programme recording the lowest at 24 per cent as a result of a delay 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 the first nine months of FY 2025/26.

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

Programmes	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st March 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	111	(289)
	National Environmental Management	Stakeholders sensitised on environmental management and conservation	Number of stakeholders sensitised	70	215	145
		Environmental enforcement enhanced	% of environmental crimes investigated and prosecution files registered in various courts	100	75	(15)
Meteorological Services	Modernisation of Meteorological Services	Weather forecast issued	Number of weather forecasts	3,581	2,686	(895)
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, however, the procurement for seedlings is in progress.

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 the first nine months of FY 2025/26 (Kshs. Million)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million)	Cumulative Expenditure as of 31 st March 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	31 st -Dec, 2026	Donor	48.00	23.00	8.36	8.36	17
Kenya's Enhanced Transparency Programme (ETP) Reporting to the UNFCCC	01-July, 2023	June, 2026	Donor	667.00	100.00	68.11	267.11	40
Lake Victoria Climate Resilience and Environmental Management Project	01-July 2022	June 20230	GoK	6,600.00	10.00	9.47	19.47	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	Donor	60.00	10.00	4.35	14.35	24
Africa Environment, Health, and Pollution Management - Kenya.	01-Au-2020	30th June 2026	Donor	1,085.00	173.00	47.42	482.42	44
Kenya Gold Mercury Free ASGM Project	01-Dec 2019	30-June 2028	GoK/Donor	787.00	80.00	19.46	586.46	75
Lake Naivasha Basin Ecosystem-Based Management	01-Apr, 2024	30-June 2028	GoK/Donor	270.00	70.00	35.00	66.00	24
Agroforestry and Commercial Forestry	July 2024	June 2028	GoK/Donor	900.00	171.00	-	170.00	19
Implementation of the National Climate Action Plan	01-Jul-2019	30-Jun-2030	GoK	2,000.00	35.00	35.00	908.00	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, based on 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 to 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 budget allocation to the State Department for Forestry in FY 2025/26 amounted to Kshs.12.54 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 the first nine months of FY 2025/26.

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

Pro-grammes	Sub-Pro-grammes	Gross Estimates (Kshs. Millions)			Expenditure (Kshs. Millions)			Ab-sorp-tion Rate (%)
		Recurrent	Develop-ment	Total	Recurrent	Develop-ment	Total	
Forestry De-velopment, Manage-ment and Conserva-tion	Forest Resources Conserva-tion Man-agement	7,290.12	3,440.04	10,730.17	4,474.54	2,773.56	7,248.10	68
	Forest Re-search and Develop-ment	1,461.40	122.00	1,583.40	1,099.75	102.00	1,201.75	76
	Ecological Restoration	10.22	50.00	60.22	9.52	7.85	17.37	29
Agroforestry and Com-mercial Forestry	Commer-cial Forestry Services	7.36	-	7.36	8.12	-	8.12	110
	Agroforest-ry Services	7.93	-	7.93	6.23	-	6.23	79
General Adminis-tration and Planning	General adminis-tration and planning	155.13	-	155.13	123.85	-	123.85	80
TOTAL		8,932.17	3,612.04	12,544.1	5,722.01	2,883.41	8,605.42	69

Source: The State Department for Forestry

The State Department for Forestry recorded an overall budget absorption rate of 69 per cent, which was below the 75 per cent target for the first nine months of FY 2025/26. Further analysis shows the Commercial Forestry Services sub-programme under the Agroforestry and Commercial Forestry programme recorded the highest absorption rate at 110 per cent. No reason was provided for the overexpenditure. In contrast, the Ecological Restoration sub-programme recorded at 29 per cent, due to challenges in procuring items through the e-GPs platform.

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 the first nine months of FY 2025/26.

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

Programme	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st March 2026	Variance
Forestry Development, Management and Conservation	Forest Conservation and Management	Production of Tree Seeds	Kilograms of Tree seeds produced	100,000	52,178	(47,822)
		Distribution of Tree Seeds	Kilograms of Tree seeds distributed	100,000	32,286	(67,714)
	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	3	(1)
		Forestry regulations developed	Number of regulations developed	8	0	(8)

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 recorded no achievement by the end of the first nine months of FY 2025/26. However, the development of regulations is ongoing. A regulatory impact assessment was conducted for 2 regulations, while 6 regulations are undergoing procurement for consultancy services.

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 the first nine months of FY 2025/26 (Kshs. Million)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million)	Cumulative Expenditure as of 31 st March 2026 (Kshs. Million)	Percentage of completion
Tree Growing Campaign and Rangeland Restoration Headquarters	01-Jul-2019	30-Jun-2032		300,000	610.00	435.45	3,624.82	1

Project/ Programme Name	Project commence date	Expected Project End Date	Source of Funds	Value of the Project (Kshs. Mil- lion)	Funding in the first nine months of FY 2025/26 (Kshs. Mil- lion)	Expendi- ture in the first nine months of FY 2025/26 (Kshs. Million)	Cumulative Expendi- ture as of 31 st March 2026 (Kshs. Million)	Per- cent- age of com- ple- tion
Establish- ment of Nurseries, Water Supply Systems, and Water Desali- nation to support the Seedlings Project	01-Jul-2022	30-Jun-2032		1,027.90	-	-	40.85	4
Construc- tion of tree seed processing units	01-Jan- 2017	30-Jun-2030		2,155	-	-	699.60	32
Capacity Devel- opment Project for Technol- ogies in Forest Fire Manage- ment in Kenya	01-Jul-2022	01-Jun-2027		3,339.00	800.00	611.23	3,055.13	91
KFS-Tree Growing Cam- paign and Rangeland Restoration	01-Jul-2019	30-Jun-2032		200,000	373.04	373.04	1,704.39	1
Forest Roads and Bridges Im- provements	01-Jul-2014	30-Jun-2032		2,721	200.00	200.00	805.60	30
Installation of a water hydrant in Muguga and Kitui Centre	01-Jan- 2014	30-Jun-2030		105	2.00	2.00	88.25	84
Forest Irrigation Climate and Green Ener- gy Project (FICCGE)	01-Jul-2016	31-Dec- 2032		8,051	-	-	182.20	2
Forest Fire Prevention and Man- agement Project	01-Jul-2017	30-Jun-2032		1,200	-	-	106.30	9

Project/ Programme Name	Project commence date	Expected Project End Date	Source of Funds	Value of the Project (Kshs. Mil- lion)	Funding in the first nine months of FY 2025/26 (Kshs. Mil- lion)	Expendi- ture in the first nine months of FY 2025/26 (Kshs. Million)	Cumulative Expendi- ture as of 31 st March 2026 (Kshs. Million)	Per- cent- age of com- ple- tion
Forest Plan- tation Man- agement Project	01-Jul-2016	30-Jun-2032		21,586	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 budget allocation to the State Department for Mining in FY 2025/26 amounted to Kshs.1.63 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 is to fund three programmes. Table 4.76 shows budget execution by programmes and sub-programmes under the State Department for Mining in the first nine months of FY 2025/26.

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

Programmes	Sub-Pro- grammes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Ab- sorp- tion Rate (%)
		Recurrent	Develop- ment	Total	Recurrent	Develop- ment	Total	
General Adminis- tration, Planning and Support Services	General Adminis- tration, Planning and Support Services	375.10	-	375.10	282.60	-	282.60	75

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Mineral Resources Management	Mineral Licensing, Compliance and Enforcement	298.01	71.19	369.20	202.32	5.12	207.44	56
	Commercial Explosives Regulation and Management	86.99	-	86.99	60.33	-	60.33	69
	Mineral Value Addition and Artisanal Mining Promotion Services	232.76	-	232.76	175.19	-	175.19	75
Geological Survey and Geo-information Management	Geological Survey and Research	176.53	92.17	268.70	141.79	-	141.79	53
	Mineral Exploration and Evaluation	155.15	83.81	238.96	84.06	-	84.06	35
	Environmental and Engineering Geology	38.88	20.00	58.88	27.20	-	27.20	46
Total		1,363.41	267.17	1,630.59	973.49	5.12	978.61	60

Source: State Department for Mining

The programme and sub-programme analysis showed that the State Department for Mining recorded an absorption rate of 60 per cent, below the 75 per cent target for the first nine months of 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 e-GPs platform.

4.5.7.3 Non-financial Performance by the State Department for Mining

Table 4.77 presents some of the Key outputs against targets of the State Department for Mining in the first nine months of 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 31 st March 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	25	(5)

Programmes	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st March 2026	Variance
Mineral Resource Management	Licensing, Compliance and Enforcement	Mineral Dealing Rights Granted	Number of Mineral Dealing Rights Granted	60	151	91
	Commercial explosives regulations	Commercial explosives regulated	Number of commercial explosives and licenses issued.	1,000	2,991	1,991
General Administration and Support Services	Administrative and Support Services	Monitoring and Evaluation conducted	Number of Monitoring and Evaluation Reports	4	2	(2)

Source: State Department for Mining

Review of some of the non-financial performance by the state department for mining revealed that implementation of programmes and sub-programmes was on target by the end of the first nine months of FY 2025/26.

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 the first nine months of FY 2025/26 (Kshs. Million)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million)	Cumulative Expenditure as of 31 st March 2026 (Kshs. Million)	Percentage of Completion (%)
Geological Data Bank Project-BETA	01-7-2015	30-6-2028	-	400	20.38	-	202.29	51
Online Transactional Mining Cadastre Portal-BETA	01-7-2016	30-6-2028	-	380	26.25	5.12	164.60	42
Mineral Audit Support -BETA	01-7-2016	30-6-2028	-	445	22.50	-	262.00	59
Rehabilitation of Madini House	01-7-2017	30-6-2027	-	300	12.74	-	101.70	34
Mineral Certification Laboratory - BETA	01-7-2015	30-6-2028	-	1,326	48.75	-	417.51	31
Geological Mapping and Mineral Exploration - BETA	01-7-2015	30-6-2027	-	1,861	54.75	-	595.44	32
Geotechnical Site Investigations	01-7-2019	30-6-2032	-	694	15.00	-	22.90	3

Source: State Department for Mining

An assessment of the State Department for mining project implementation status shows low uptake for some projects, which was 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 budget allocation to the State Department for Wildlife in FY 2025/26 amounted to Kshs. 14.36 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 budget allocation was to fund one programme. Table 4.79 shows budget execution by programme and sub-programmes under the State Department for Wildlife in the first nine months of FY 2025/26.

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

Pro-grammes	Sub-Pro-grammes	Gross Estimates (Kshs.Million)			Expenditure (Kshs. Million)			Ab-sorp-tion Rate (%)
		Recurrent	Develop-ment	Total	Recurrent	Develop-ment	Total	
Wildlife Conserva-tion and Manage-ment	Wildlife Security, Conserva-tion and Manage-ment	11,102.59	2,063.08	13,165.67	10,708.47	818.82	11,527.29	88
	Wildlife Re-search and Develop-ment	611.60	341.00	952.60	503.11	248.25	751.36	79
	Admin-istrative Services	241.32	-	241.32	153.17	-	153.17	63
Total		11,955.50	2,404.08	14,359.59	11,364.74	1,067.07	12,431.81	87

Source: State Department for Wildlife

The State Department recorded the overall absorption rate of 87 per cent, with the Wildlife Security, Conservation and Management sub-programme recording the highest at 88 per cent, while Administrative Services had the lowest at 63 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 the first nine months of 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 31 st March 2026	Variance
Wildlife Conservation and Management	Wildlife Security, Conservation and Management	Wildlife conservation services	Number of park visitors in millions	3.5	2.1	(1.4)
			Increase in Revenue (Kshs. Millions)	7,922.00	6,018.00	(1,904.00)
	Wildlife Research Development	Wildlife Research and Training Services	Number of wildlife population count reports developed.	10	5	(5)
			Percentage of Exhibit Deoxyribonucleic Acid (DNA) samples submitted and analysed	100	99	(1)
			Number of disease surveillance and outbreak reports	4	2	(2)
		Information, Communication and Technology Services	Percentage of the National Integrated Wildlife Database Developed.	100	50	(50)

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 were on target during the first nine months of FY 2025/26.

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 commencement date	Expected Project End Date	Source of Funds	Value of the Project (Kshs. Million)	Funding in the first nine months of FY 2025/26 (Kshs. Million)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million)	Cumulative Expenditure as of 31 st March 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

Project/ Programme Name	Project commence date	Expected Project End Date	Source of Funds	Value of the Project (Kshs. Million)	Funding in the first nine months of FY 2025/26 (Kshs. Million)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million)	Cumulative Expenditure as of 31 st March 2026 (Kshs. Million)	Percentage of completion
Construction and Equip- ping of Four Research and Training Centres	1-7- 2023	30-6-2030	GoK	1,275.00	100.00	100.00	175.00	14
Combating Poaching and Illegal Wildlife Trafficking International Approach (IWT)	1-7- 2020	30-8-2028	GoK and Donor	502.00	35.08	30.09	366.09	73
Rehabilitation of Research and Training Facilities in Naivasha HQ	1-7-2022	30-6-2030	GoK	1,045.00	69.00	67.25	195.30	19
National Integrated Wildlife Data Portal	1-7-2023	30-8-2026	GoK	85.00	62.00	31.00	54.00	64
Maintenance of Access Roads and Airstrips in Parks	1-7-2008	30-8- 2034	GoK	100,000.00	150.00	150.00	3,698.00	37
Human Wildlife Mitigation Programme-HQ	1-7-2008	30-8-2029	GoK	2,650.00	150.00	150.00	1,168.00	44
Habitat restoration programme-KWS	1-7-2023	30-6-2032	GoK	1,100.00	150.00	150.00	150.00	14
Water for Wildlife in Conservancies	1-7-2021	30-6-2031	GoK	885.00	57.00	1.73	115.73	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 (44 per cent complete) and Ranger Housing Programme-HQ (12 per cent) recorded low implementation levels, attributed to the multi-year projects as at the end of the first nine months of 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.

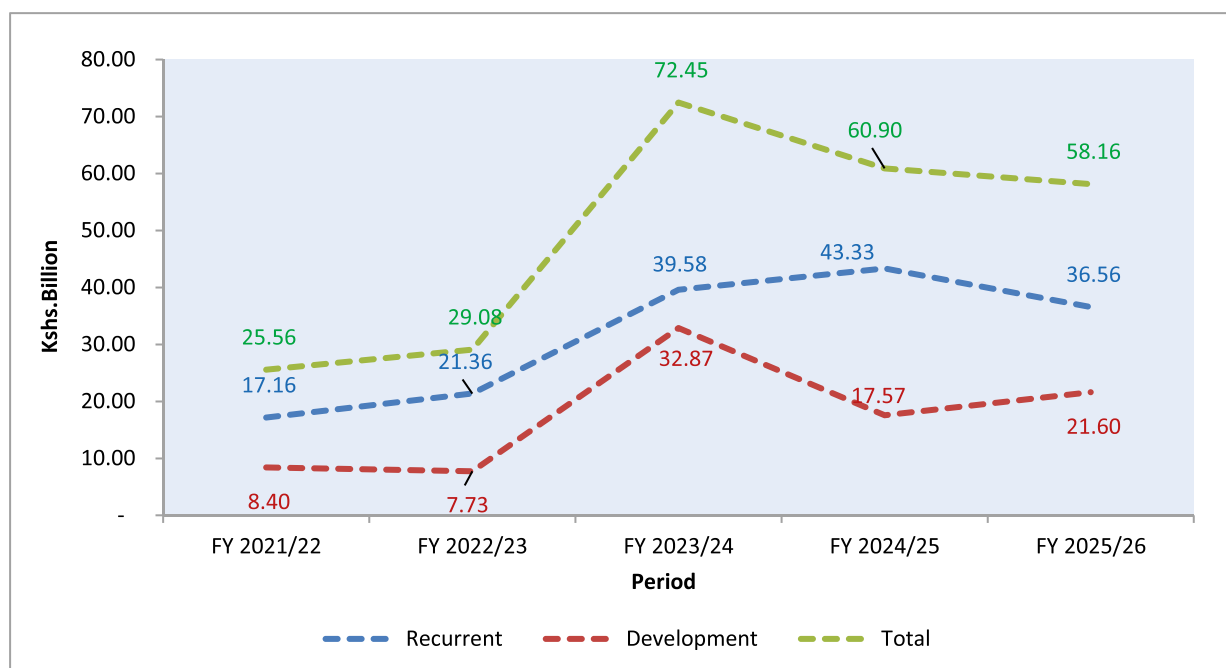
The objectives of the Sector over the MTEF period are to transform Micro, Small, and Medium Enterprises (MSMEs), promote and sustain tourism, promote industrial development investments, enhance trade and ease of doing business, promote growth and development of cooperatives and the MSMEs Sector, promote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

4.6.2 Budget Performance for GECA Sector

The budget allocation to GECA in FY 2025/26 amounted to Kshs.58.16 billion, compared to Kshs.60.90 billion allocated in FY 2024/25. This amount represents 1 per cent of the gross national budget of Kshs.4.69 trillion and 2 per cent of the MDAs' budget of Kshs.2.55 trillion. The allocation included Kshs.21.60 billion (37 per cent) for development activities and Kshs.36.56 billion (63 per cent) for recurrent expenditure. The State Department for Tourism received the highest budgetary allocation of Kshs.16.54 billion (28 per cent of the Sector's budget), while the State Department for the East African Community had the lowest budgetary allocation of Kshs.1.03 billion (2 per cent of the GECA Sector allocation).

Figure 4.9 shows the budgetary allocation trends of the GECA Sector from FY 2021/22 to FY 2025/26.

Figure 4.9: Budgetary Allocation Trend for the GECA Sector



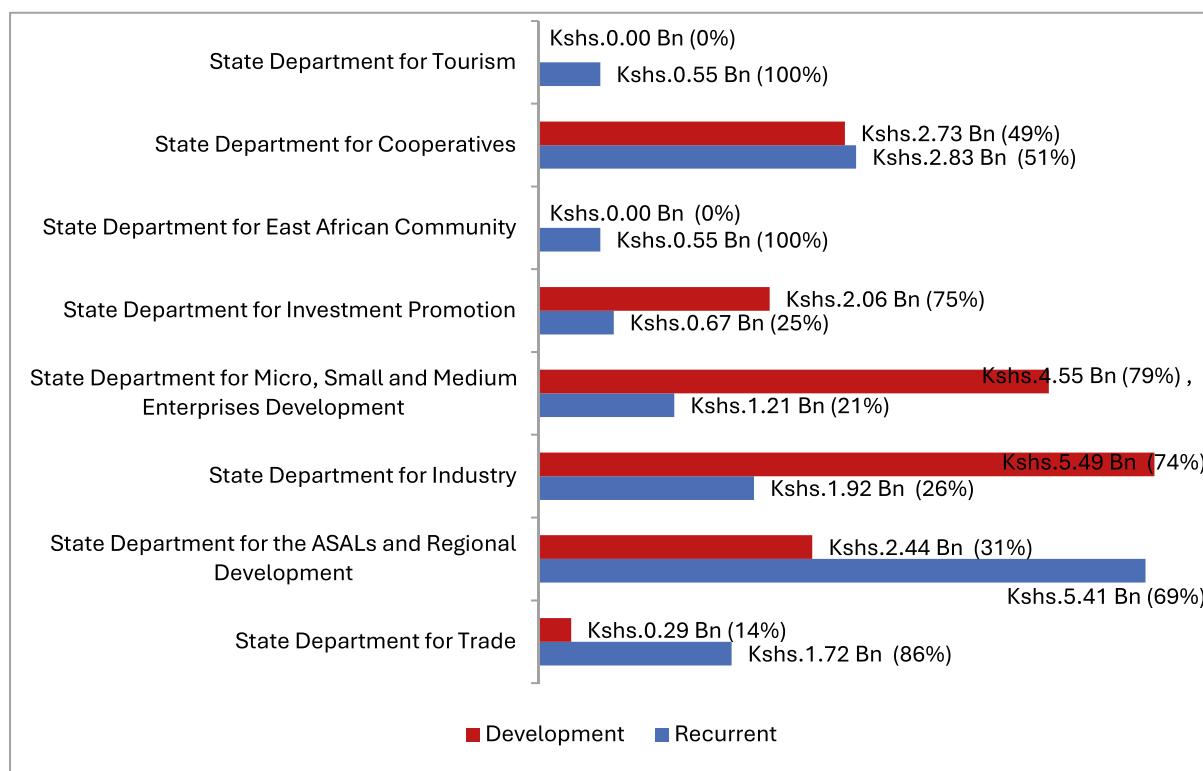
Source: National Treasury

The total exchequer issues to the GECA Sector amounted to Kshs.32.40 billion, representing 89 per cent of the Sector's annual net estimates. This amount comprised Kshs.17.55 billion for development expenditure, representing 110 per cent of the annual development net estimates, and Kshs.14.86 billion for recurrent activities, representing 73 per cent of recurrent net estimates. The excess exchequer issues for development activities over development net estimates was mainly due to additional funding

of Kshs. 2 billion and 1.76 billion under Article 223 of the Constitution in favour of the State Department for Co-operatives for milk mop-up of excess milk and the State Department for Micro, Small and Medium Enterprises for donor receipts under the National Youth Opportunities Towards Advancement (NYOTA) project, respectively.

In the first nine months of FY 2025/26, the State Department for Cooperatives recorded the highest proportion of development exchequer issues to development net estimates at 186 per cent, while the State Department for ASAL and regional development recorded the lowest development exchequer issues to development net estimates ratio at 70 per cent. The State Departments for Tourism and the East African Community did not report receipt of exchequer issues for development expenditure. The State Department for Investment Promotion recorded the highest proportion of recurrent exchequer issues to recurrent net estimates at 95 per cent, attributable to additional funding of Kshs.150 million under Article 223 for hosting the March 2026 Kenya International Investment Conference, while the State Department for East African Community recorded the lowest at 53 per cent. Figure 4.10 shows the exchequer issues in the GECA Sector in the first nine months of 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.41.09 billion, representing 71 per cent of the gross estimates, compared to Kshs.38.63 billion (64 per cent) recorded in the first nine months of FY 2024/25. This amount comprised Kshs. 17.95 billion for the development budget, representing an absorption rate of 83 per cent, compared to 66 per cent recorded in the first nine months of FY 2024/25, and Kshs.23.13 billion for recurrent expenditure, representing 63 per cent of the recurrent gross estimates, compared to 62 per cent recorded in the first nine months of FY 2024/25. Table 4.82 analyses exchequer issues and expenditures to the GECA sector in the first nine months of FY 2025/26.

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

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
State Department for Trade	0.37	0.37	0.29	0.28	77	77	3.98	2.34	1.72	2.04	74	51
State Department for the ASALs and Regional Development	3.81	3.51	2.44	2.29	70	60	7.07	6.60	5.41	5.41	82	76
State Department for Industry	5.82	5.82	5.49	5.43	94	93	3.58	2.71	1.92	1.70	71	47
State Department for Micro, Small and Medium Enterprises Development	3.06	2.76	4.55	4.33	165	141	2.03	1.44	1.21	1.21	84	60
State Department for Investment Promotion	2.06	2.06	2.06	2.04	100	99	1.45	0.71	0.67	1.39	95	96
State Department for the East African Community	-	-	-	-			1.03	1.03	0.55	0.55	53	54
State Department for Cooperatives	1.47	1.47	2.73	2.70	186	183	5.88	4.66	2.83	5.70	61	97
State Department for Tourism	5.01	-	-	0.89		18	11.53	0.76	0.55	5.12	72	44
Total	21.60	15.99	17.55	17.95	110	83	36.56	20.26	14.86	23.13	73	63
Sector Summary												
				Gross Estimates	Net Estimates		Exchequer Issues	Expenditure		% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates	
Development				21.60	15.99		17.55	17.95		110	83	
Recurrent				36.56	20.26		14.86	23.13		73	63	
Total				58.16	36.25		32.40	41.09		89	71	

Source: MDAs and National Treasury

The State Department for Cooperatives recorded the highest absorption of the development budget at 183 per cent, while the State Department for Tourism recorded the lowest at 18 per cent. The high budget absorption by the State Department for Cooperatives was attributed to additional funding of Kshs.2 billion under Article 223 for mop-up of excess milk and stabilisation of raw milk prices in the period under review. The State Department for Cooperatives recorded the highest recurrent expenditure-to-gross estimates at 97 per cent, while the State Department for Tourism recorded the lowest at 44 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 budget allocation to the State Department for Trade in FY 2025/26 amounted to Kshs.4.35 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 budget allocation was to fund four programmes. Table 4.83 shows budget execution by programmes and sub-programmes under the State Department for Trade in the first nine months of FY 2025/26.

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

Programmes	Sub-Pro-grammes	Gross Estimates (Kshs.Millions)			Expenditure (Kshs. Millions)			Absorp- tion Rate (%)
		Recurrent	Develop- ment	Total	Recur- rent	Develop- ment	Total	
Domestic Trade and Enterprise Development	Promotion of Local Content	68.69	-	68.69	43.21	-	43.21	63
	Development and Promo- tion of BETA Priorities Value Chains	88.42	-	88.42	76.84	-	76.84	87
	Development Promotion and Regulation of Wholesale and Retail Trade	1,866.76	299.85	2,166.61	477.49	284.85	762.33	35

Programmes	Sub-Programmes	Gross Estimates (Kshs. Millions)			Expenditure (Kshs. Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Fair Trade Practices and Compliance Standards	Enforcement of Intellectual Property Rights and Trade Remedies Measures	75.16	-	75.16	56.37	-	56.37	75
	Enforcement of Legal Metrology	97.20	70.00	167.20	52.64	-	52.64	31
	Consumer Protection	19.98	-	19.98	14.99	-	14.99	75
International Trade Development and Promotion	Market Diversification and Access	684.63	-	684.63	539.22	-	539.22	79
	Export Trade Development, Promotion and National Branding	720.82	-	720.82	535.85	-	535.85	74
General Administration, Support Services and Planning	General Administration, Support Services and Planning	362.40	-	362.40	241.61	-	241.61	67
TOTAL		3,984.06	369.85	4,353.90	2,038.21	284.85	2,323.06	53

Source: The State Department for Trade

The State Department for Trade's overall programmes and sub-programmes performance was 53 per cent against the target of 75 per cent at the end of the first nine months of FY 2025/26. The Enforcement of Legal Metrology sub-programme recorded the lowest absorption rate (31 per cent), followed by the Development Promotion and Regulation of Wholesale and Retail Trade (35 per cent), due to downtime in the e-GP system and roll-out challenges.

4.6.3.3 Non-financial Performance by the State Department for Trade

The achievements against some State Department trade targets for the first nine months of 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 31 st March 2026	Variance
Trade Development and Market Interventions	Enabling environment for business growth	Trade Development Bill	% finalisation of the Kenya Trade Development Bill	50	80	30
		Improved coordination with the private sector on trade matters (Bi-annual Presidential trade round tables)	Number of engagements with the private sector	6	6	-

Programme	Sub-Pro-gramme	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st March 2026	Variance
	Development, Promotion and Regulation of the Wholesale and Retail Trade	Warehouse Receipt System Services	Number of financial institutions' capacity built	10	13	3
			Number of Counties sensitised and trained on Warehouse Receipt System	10	21	11
	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	4	1
	Enforcement of Legal Metrology	Compliance and Standards enhanced	Number of weighing and measuring equipment verified at strategic national installations.	130	47	(83)
	Consumer Protection	Consumer Protection enhanced	Number of traders/manufacturers sensitised on consumer protection	200	240	40
	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	55	(45)

Source: The State Department for Trade

Non-financial performance analysis showed that most outputs were on target in the first nine months of 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 (47 equipment verifications conducted out of the target of 130). According to the State Department for Trade, the target for weighing and measurement equipment was earmarked for review to address the issue of 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 the first nine months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first nine months FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st March 2026 (Kshs. Million) (h)	Percentage (%) of Completion
Warehouse Receipt System Council/ Development of Warehouse Receipt System	7 th January 2020	30 th June 2028	GoK	1,200.00	134.85	67.42	267.42	22
Establishment of Commodities Exchange Platform (KOMEX)	1st July 2023	30 th June 2028	GoK	5,060.00	135.00	67.50	780.08	15
Warehouse Refurbishment (KNTC)	7 th April 2020	7 th March 2025	GoK	1,170.00	30.00	15.00	247.20	21
Modernisation of standards laboratory (legal metrology project)	1 st July-2020	30 th Jun-2026	GoK	900.00	70.00	0.75	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 Agro Pastoral Communities; Coordinating Responses Against Drought and Desertification; Special Programmes; Food Relief Management and Humanitarian Emergency Response; Peace Building and Conflict Management within Arid and Semi-Arid Area; Management and Promotion of Integrated Cross-border Activities in Identified ASAL Counties; Regional Development Policy Implementation, Oversight and Management; Coordination of Regional Development Authorities; and Projects in Response to Displacement Impacts. The mandate is carried out in collaboration with its agencies, which include the National Drought Management Authority, the Coast Development Authority, the Lake Basin

Development Authority, the Ewaso Ngiro North Development Authority, the Ewaso Ngiro South Development Authority, the Tana River Development Authority, and the Kerio Valley Development Authority.

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

The budget allocation to the State Department for the ASALs and Regional Development in FY 2025/26 amounts to Kshs.10.88 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 budget allocation was to fund three programmes. Table 4.86 shows budget execution by programmes and sub-programmes under the State Department for the ASALs and Regional Development in the first nine months of FY 2025/26.

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

Programmes	Sub-Programmes	Gross Estimates (Kshs.Millions)			Expenditure (Kshs. Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Accelerated ASALs Development	ASALs Development	104.84	26.66	131.50	69.25	20.91	90.15	69
	Drought Management	4,668.64	2,029.09	6,697.73	3,851.48	747.78	4,599.25	69
	Peace Building and Conflict Management	28.52	-	28.52	16.33	-	16.33	57
Integrated Regional Development	Integrated Basin-Based Development	1,992.21	1,749.50	3,741.71	1,286.10	1,518.39	2,804.49	75
General Administration and Support Services	Financial Management Services	11.45	-	11.45	-	-	-	
	General Administration, Planning and Support Services	267.91	-	267.91	187.18	-	187.18	70
TOTAL		7,073.58	3,805.25	10,878.83	5,410.34	2,287.07	7,697.42	71

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 71 per cent in the first nine months of FY 2025/26, against the target of 75 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 the first nine months of 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 31 st March 2026	Variance
Accelerated Asals development	Drought Management	Drought contingency plans	Number of drought coordination forums held (National / County level)	110	48	(62)
		Drought and food security information	Number of Drought Early Warning Bulletins produced and disseminated	288	144	(144)
		Vulnerable and drought-affected households supported through cash transfers	Number of beneficiary households under regular programmes	133,800	132,780	(1,020)
Integrated regional development	Integrated Basin-based Development	Tana Delta Rice Irrigation Project (TDIP) Rehabilitated.	Tons of white rice produced	3,150	2,100	(1,050)
		Npuu irrigation project implemented	No. of farmers trained and supported	100	120	20
General administration and support services	General Administration & Support Services	Funds utilised	% utilisation of funds	100	50	(50)

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 remarkable progress towards realising its service delivery targets.

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 the first nine months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st March 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	111.22	111.22	12.16	-	83

Project Name (a)	Project commence date (b)	Expected Project End Date (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first nine months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st March 2026 (Kshs. Million) (h)	Percentage (%) of Completion
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	8.74	-	73
Drought Mitigation Interventions - KVDA.	7/1/2023	6/30/2026	GoK	350.00	120.00	120.00	-	34
Construction of Dykes in Muhoroni and Nyan-do constituencies, Kisumu	7/1/2024	6/30/2026	GoK	150.00	150.00	100.00	-	67
Drought Mitigation Interventions - ENSDA.	7/1/2023	6/30/2026	GoK	100.00	70.00	70.00	-	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 several projects scheduled for completion by June 2026 are at risk of timeline overruns due to low to moderate implementation progress. Additionally, some long-standing projects that commenced over a decade ago continue to make 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 Agro Processing; Promotion, Development and Oversight of Aggregation and Industrial Parks; Textile Sector Development; Leather Sector Development and Promotion of Value Chain; Oversight and Regulation of the Scrap Metal Industry; Industrial Training and Capacity Development; To Combat Counterfeiting, Trade and Other Dealings

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

4.6.5.1 Budget Performance by the State Department for Industry

The budget allocation to the State Department for Industry in FY 2025/26 amounts to Kshs.9.40 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 budget allocation was to fund three programmes. Table 4.89 shows budget execution by programmes and sub-programmes under the State Department for Industry in the first nine months of FY 2025/26.

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

Programmes	Sub-Programmes	Gross Estimates (Kshs.Millions)			Expenditure (Kshs. Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration, Support Services and Planning	General Administration, Planning and Support Services	752.57	-	752.57	520.87	-	520.87	69
Industrial Development and Development	Promotion of Industrial Development	1,331.76	4,835.00	6,166.76	492.64	4,739.28	5,231.92	85
	Industrial Training and Capacity Development	438.97	57.25	496.22	110.41	-	110.41	22
Standards, Quality Infrastructure and Research	Standards, Metrology and Conformity	413.81	100.00	513.81	115.36	100.00	215.36	42
	Business Financing and Incubation	-	330.00	330.00	-	92.72	92.72	28
	Industrial Research, Development and Innovation	642.66	500.00	1,142.66	459.49	500.00	959.49	84
TOTAL		3,579.77	5,822.25	9,402.03	1,698.77	5,431.99	7,130.77	76

Source: The State Department for Industry

The State Department for Industry's overall absorption of the budget was 76 per cent by the end of the first nine months of FY 2025/26, against a target of 75 per cent, implying progressive budget execution. However, the implementation of three sub-programmes, namely, Industrial Training and Capacity Development (22 per cent) and Business Financing and Incubation (28 per cent) lagged behind the period's target 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. Conversely, for Busi-

ness Financing and Incubation (28 per cent), the project ended on 30th October, 2025, and the ongoing post-closure activities were expected to terminate on 30th June 2026.

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 31 st March 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	743	(357)
	Industrial Training and Capacity Development	Industrial skills developed	Number of Industrial Partnerships for reskilling and upskilling of workers created	50	37	(13)
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	29,685	7,529
		Industrial Property Rights Registered	Number of patents, utility models and industrial designs registered	770	608	(162)
	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 31st March 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 (29,685 products certified out of target 22,156 products) and establishment of County Aggregation and Industrial Parks (CAIPs) (34 CAIPs established against 25 CAIPs targeted). 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 Government in the respective financial years due to underperformance.

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 the first nine months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st March 2026 (Kshs. Million) (h)	Percentage (%) of Completion
Construction and Equipping of Industrial Research and Laboratories, Nairobi-KIRDI SOUTH B	25-2-213	30-6-28	GoK	9,357.86	375.00	256.00	4,950.79	53
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	247.50	92.72	2,640.94	76
Infrastructure Civil Works Development	01-07-2016	30-6-2028	GoK	860.00	42.94	-	420.69	49
Establishment of County Integrated Agro-Industrial Parks (CAIPs)	1-7-23	30-6-28	GoK	22,325.00	3,450.00	4,539.28	8,714.76	39
Development of Leather Industrial Park- Kenanie KLDC	01-07-2016	30-6-2027	GoK	4,809.00	150.00	153.00	3,249.70	69
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	75.00	41.20	141.20	33
Development of Nyando Apparel and Value Addition Centres	1-7-21	30-06-26	GoK	210.08	18.75	-	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 and the Kenya Industry and Entrepreneurship project were likely to overrun their completion timelines. The Kenya Industry and Entrepreneurship proj-

ect (World Bank Project) 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.

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

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

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

The budget allocation to the State Department for Micro, Small and Medium Enterprises Development in FY 2025/26 amounted to Kshs.5.09 billion, compared to Kshs.6.42 billion allocated in FY 2024/25.

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

The budgetary allocation was to fund four programmes. Table 4.92 shows budget execution by programmes and sub-programmes under the State Department for Micro, Small and Medium Enterprises Development in the first nine months of FY 2025/26.

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

Programmes	Sub-Programmes	Gross Estimates (Kshs.Millions)			Expenditure (Kshs. Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Promotion and Development of MSMEs	MSMEs Development and Promotion	807.76	2,671.78	3,479.54	777.59	4,001.17	4,778.76	137
	Entrepreneurship and Business Development Services	72.83	40.00	112.83	46.17	-	46.17	41

Programmes	Sub-Programmes	Gross Estimates (Kshs.Millions)			Expenditure (Kshs. Millions)			Absorption Rate (%)
Product and Market Development MSMEs	Market Linkages for MSMEs	20.43	-	20.43	10.54	-	10.54	52
	Value Addition, Innovation and Incubation for MSMEs	492.99	-	492.99	77.24	-	77.24	16
Digitization and Financial Inclusion for MSMEs	Financial Inclusion	209.00	300.00	509.00	6.75	300.00	306.75	60
	Youth, Women and PWDs Empowerment	126.63	50.00	176.63	94.97	25.00	119.97	68
General Administration, Planning and Support Services	General Administration, Planning and Support Services	302.07	-	302.07	201.32	-	201.32	67
Total		2,031.71	3,061.78	5,093.49	1,214.58	4,326.17	5,540.75	109

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 above target, at 109 per cent by the end of the first nine months of FY 2025/26. The MSMEs Development and Promotion sub-programme recorded the highest absorption rate of 137 per cent, which was occasioned by additional funding of kshs.1.97 billion under Article 223 of the Constitution for NYOTA Project

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

Table 4.93 presents the achievements against the State Department for Small, Micro, and Medium Enterprises Development's key performance indicators in the first nine months of 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 31 st March, 2026	Variance
Development, Promotion and Regulation of Micro, Small and Medium Enterprises	Micro, Small and Medium Enterprises Development and Promotion	MSEs Facilitation to Market Access Increased	Number of MSEs facilitated to access markets	1,700	2,445	745
		National Youth Towards Advancement (NYOTA) Project	No. of Youth MSEs benefiting from Business Development Services/ mentorship	54,000	91,253	37,253
			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	91,253	37,253

Programmes	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st March, 2026	Variance
Product and market development for MSMEs	Value addition, Innovation and Incubation for MSMEs	Industrial Credit Provided	Amount of credit disbursed. (Kshs. Billion)	1.2	0.98	(0.22)
		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	Cummulative Credit disbursed	Cummulative No. of persons accessing credit (Millions)	26.5	27	0.5
	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	179.14	(420.86)
General Administration, Planning and Support Services	General Administration, Planning and Support Services	Monitoring and Evaluation undertaken	Number of quarterly M & E annual reports	4	3	(1)

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 and the National Youth Opportunity Towards Advancement (NYOTA) Project. Notably, 91,253 youths benefited from business development services/ mentorship and were 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. This was facilitated by exchequer issues under Article 223 of the Constitution amounting to Kshs.1.97 billion.

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 Commence-ment Date	Expected Project End Date	Source of Funds (GoK/ Donor/ Foreign Borrowings/ Commercial Borrowings)	Estimated Value of the Project (Kshs. Million)	Total Funding in the first nine months of FY 2025/26 (Kshs. Millions)	Expenditure in the first nine months of FY 2025/26 (Kshs. Millions)	Cumulative Expenditure as of 31 st March 2026 (Kshs. Millions)	Percentage of completion (%)
Uwezo Fund	2013/2014	Continuous	GoK	11,000.00	50.00	50.00	7,009.00	664
Equipping and Operationalization of Cold Storage Facilities	2/1/2020	30/6/2028	GoK	222.00	40.00	40.00	115.00	452

Project Name	Project Commence-ment Date	Expected Project End Date	Source of Funds (GoK/ Donor/ Foreign Borrow-ings/ Com-mercial Borrow-ings)	Estimated Value of the Project (Kshs. Million)	Total Fund-ing in the first nine months of FY 2025/26 (Kshs. Millions)	Expendi-ture in the first nine months of FY 2025/26 (Kshs. Millions)	Cumula-tive Expen-diture as of 31 st March 2026 (Kshs. Millions)	Percent-age of comple-tion (%)
Construc-tion and Equipping Centres of Excellence	1/1/2025	6/30/2028	GoK	330.00	25.00	25.00	100.00	30
National Youth Op-portunities Towards Advance-ment (NYOTA	1/7/2024	12/31/2028	Donor	11,010.00	4,977.81	3,576.49	7,775.57	71
Kenya Jobs Economic Transfor-mation	9/7/2024	12/31/2028	Donor	11,050.00	548.00	220.83	40831	4
Construc-tion / Refurbish-ment Con-stituency Industrial Develop-ment	7/1/2016	30/6/2028	GOK	2,000.00	108.78	108.78	1,887.68	94
Center for Entrepre-neurship	7/1/2023	6/30/2027	GOK and Donor	3,171.70	550.00	30.08	62.58	2
KIBT Parklands Building Partitioning	1/3/2009	30/6/2026	GoK	495.00	40.00	-	414.30	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 (64 per cent complete), the Kenya Jobs Economic Transformation (4 per cent complete), and the Centre for Entrepreneurship (2 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 budget allocation to the State Department for Investment Promotion in FY 2025/26 amounted to Kshs. 3.51 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 budget allocation is to fund one programme. Table 4.95 shows budget execution by programmes and sub-programmes under the State Department for Investment Promotion in the first nine months of FY 2025/26.

Table 4.95: The State Department for Investment Promotion Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs.Millions)			Expenditure (Kshs. Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Investment Development and Promotion	Business Environment and Investment Promotion	1,020.77	2,061.03	3,081.79	897.51	2,038.51	2,936.03	95
	Investments Profiling and Development	242.29	-	242.29	372.29	-	372.29	154
	General Administration, Planning and Support Services	188.38	-	188.38	124.31	-	124.31	66
Total		1,451.44	2,061.03	3,512.46	1,394.12	2,038.51	3,432.63	98

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 the 75 per cent target by the end of the first nine months of FY 2025/26. However, spending on Investment profiling and Development sub-programme exceeded its budget by 54 per cent, occasioned by additional funding under Article 223 of the Constitution to the tune of Kshs.150 million that was utilised to host the Kenya International Investment Conference in Nairobi.

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 the first nine months of 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 31 st March 2026	Variance
Investment Development and Promotion	Business Environment and Investment Promotion	Export Processing Zone (EPZ) Gazetted Zones	No. of Newly gazetted zones	8	9	1
		EPZ Investments, exports and local purchases	Value of Exports (Kshs. billion)	136.40	105.58	(30.82)
	Investment Profiling and Development	Investments attracted and employment opportunities generated.	Value of investments attracted (in kshs. billion)	130.00	46.27	(83.73)
		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 appeared on target except for the value of investments attracted, which stood at Kshs.46.27 billion (36 per cent) compared to the annual target of Kshs.130 billion. The process was on target, and the remaining output was to be achieved in the subsequent quarter of FY 2025/26.

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 commencement date (b)	Expected Project End Date (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in the first nine months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st March 2026 (Kshs. Million) (h)	Percentage (%) of Completion
Construction of Investors' Sheds EPZA	1-7-2022	30-06-26	GoK	12,900	600.00	82.42	427.42	3
Central Repository & Complaint Handling single window KENINVEST	1-7-23	1-8-27	GoK	260.50	-	-	40.00	15

Project Name (a)	Project commence date (b)	Expected Project End Date (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first nine months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st March 2026 (Kshs. Million) (h)	Percentage (%) of Completion
Development of Flagship Export Processing Zones Hub, Sagana, Kirinyaga	1-7-23	30-06-27	GoK	500.00	175.00	135.46	427.77	9
Development of Flagship Export Processing Zones Hub, ICDC, Eldoret	1-7-23	30-06-27	GoK	500.00	175.00	52.33	335.79	7
Development of Flagship Export Processing Zones Hub, Delmonte (Murang'a)	1-7-23	30-06-27	GoK	500.00	175.00	38.62	275.32	6
Development of Flagship Export Processing Zones Hub, Nasewa, Busia	1-7-23	30-06-27	GoK	500.00	175.00	27.97	366.42	7
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	13,500.00	250.00	49.76	49.76	20

Source: The State Department for Investment Promotion

The project implementation status by the state department indicated that three projects were not funded as of the end of the first nine months of 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 in 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 par-

ticipation in the EAC Integration Process; Monitoring and Evaluation of the Implementation of Northern Corridor Development; and Provide Secretariat Services during Ministerial and Head of States Summit Meeting.

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

The budget allocation to the State Department for the East African Community in FY 2025/26 amounted to Kshs.1.03 billion, compared to Kshs.843.71 million allocated in FY 2024/25.

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

The budget allocation is to fund one programme. Table 4.98 shows budget execution by programmes and sub-programmes under the State Department for the East African Community in the first nine months of FY 2025/26.

Table 4.98: The State Department for East African Community Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs.Millions)			Expenditure (Kshs. Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
East African Affairs and Regional Integration	East African Customs Union	16.47	-	16.47	9.67	-	9.67	59
	East African Common Market	904.34	-	904.34	473.05	-	473.05	52
	EAC Monetary Union	23.23	-	23.23	14.96	-	14.96	64
	Management of Northern Corridor Integration	32.40	-	32.40	20.73	-	20.73	64
	General Administration, Planning and Support Services	58.29	-	58.29	35.78	-	35.78	61
Total		1,034.73	-	1,034.73	554.19	-	554.19	54

Source: The State Department for the East African Community

Programmes and sub-programmes analysis indicated that budget absorption by the State Department for the East African Community was well below the first nine months of FY 2025/26 target of 75 per cent, at 54per cent. This was mainly driven by unutilised funds of Kshs.200 million for partitioning and equipping of offices acquired at Hazina Trade Centre, as at the end of the period under review, allocated under the East Africa Common Market sub-programme.

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 31 st March 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	3	(1)

Source: The State Department for the East African Community

4.6.9 The State Department for Cooperatives

The State Department for Cooperatives mandate includes: Co-operative Policy; Standards and Implementation; Promotion of Co-operative Ventures; Co-operative Production and Marketing; Supervision and oversight over Co-operative Societies; Co-operative Savings, Credit and other Financial Services Policy; Co-operative Legislation and Support Services; Co-operative Education and Training; Co-operative Audit Services; and Co-operative Financing Policy. The mandate is carried out by the State Department for Cooperatives and its agencies, including the Sacco Societies Regulatory Authority (SASRA), the New Kenya Planters Cooperative Union (NKPCU), and the New Kenya Cooperative Creameries (NKCC).

4.6.9.1 Budget Performance by the State Department for Cooperatives

The budget allocation to the State Department for Cooperatives in FY 2025/26 amounted to Kshs. 7.35 billion, compared to Kshs.8.34 billion allocated in FY 2024/25.

4.6.9.2 State Department for Cooperatives Programmes and Sub-Programme Performance

The budget allocation is to fund one programme. Table 4.100 shows budget execution by programmes and sub-programmes under the State Department for Cooperatives in the first nine months of FY 2025/26.

Table 4.100: The State Department for Cooperatives Programme Performance

Pro-grammes	Sub-Programmes	Gross Estimates (Kshs.Millions)			Expenditure (Kshs. Millions)			Absorp- tion Rate (%)
		Recurrent	Develop- ment	Total	Recur- rent	Develop- ment	Total	
Coop- erative Develop- ment and Manage- ment	Governance and Accountability	93.40	-	93.40	51.58	-	51.58	55
	Cooperative Advi- sory Services	3,435.28	427.00	3,862.28	3,423.00	4.08	3,427.08	89
	Marketing, Value Addition and Re- search	39.25	494.38	533.63	20.04	193.41	213.45	40
	General Adminis- tration, Planning and Support Services	2,309.69	-	2,309.69	2,204.68	-	2,204.68	95
	Cooperative Development and Investments	-	550.00	550.00	-	2,500.00	2,500.00	455
Total		5,877.61	1,471.38	7,348.99	5,699.30	2,697.49	8,396.80	114

Source: The State Department for Cooperatives

Analysis of budget performance by the State Department for Cooperatives indicated that the cooperative development and investments sub-programme recorded the highest absorption rate of 445 per cent due to additional funding of Kshs.2 billion under Article 223 utilised for mop-up of excess milk and stabilisation of raw milk prices. In contrast, the marketing, value addition and research sub-programme recorded the lowest at 40 per cent. Overall, the state department recorded an absorption rate of 114 per cent, which is above the first nine months' target of 75 per cent.

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 31 st March 2026	Variance
Cooperative Development and Manage- ment	Governance and Accountability	Amount in Kshs. (Billion)	Regulated SACCOs' Deposits/ Savings mobilised	781	828.84	47.84
	Co-operatives Advisory Services	Dairy Farmer Cooperatives registered	Number of coopera- tives	10	27	17
	Marketing, Value Ad- dition & Research	Savings/ Depos- its Mobilised by Cooperatives	Savings/deposits (Kshs. Bn) mobilised	1,166	1,342.8	176.8

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st March 2026	Variance
	Co-Operative Management and Investment	Enhanced Production Capacity at NKCC	Litres of Milk Processed per day ('000)	925	825	(100)
	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 first nine months of FY 2025/26.

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 the first nine months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st March 2026 (Kshs. Million) (h)	Percentage (%) of Completion
Co-operative Management Information System	2016/2017	2026/27	GOK	360.00	127.00	4.00	130.00	36
PAVI Cotton farmers cooperative society (BETA)	2024/25	2026/27	GOK	320.00	100.00	-	82.00	26
Construction of Milk factory-Narok (BETA)	2024/25	2026/27	GOK	700.00	50.00	-	-	-
Coffee Industry Revitalisation	2019/20	2028/29	GOK	7,767.00	274.00	256.00	1,242.00	16
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	50.00	10
Modernisation of New KPCU Warehouses	2023/24	2027/28	GOK	2,043.00	300.00	300.00	379.00	19

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 three projects despite being funded in the first nine months of FY 2025/26, namely: PAVI Cotton Farmers Cooperative Society (26 per cent), Construction of Milk Factory-Narok (nil per cent), and Modernisation of Coffee Factories (nil per cent). This was attributable to e-GP 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 budget allocation to the State Department for Tourism in FY 2025/26 amounts to Kshs.16.54 billion, compared to Kshs.14.46 billion allocated in FY 2024/25.

4.6.10.2 State Department for Tourism Programmes and Sub-Programme Performance

The budget allocation is to fund three programmes. Table 4.103 shows budget execution by programmes and sub-programmes under the State Department for Tourism in the first nine months of FY 2025/26.

Table 4.103: The State Department for Tourism Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs.Millions)			Expenditure (Kshs. Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Tourism Promotion and Marketing	Destination Marketing	402.89	-	402.89	217.71	-	217.71	54
	Tourism Promotion	406.85	584.00	990.85	634.68	-	634.68	64
Tourism Product Development and Diversification	Niche Tourism Product Development and Diversification	1,823.70	4,006.00	5,829.70	203.26	887.03	1,090.30	19
	Tourism Infrastructure Development	8,193.00	200.00	8,393.00	3,543.40	-	3,543.40	42
	Tourism Training and Capacity Building	455.90	180.00	635.90	347.48	-	347.48	55
General Administration, Planning and Support Services	General Administration, Planning and Support Services	243.10	40.00	283.10	177.61	-	177.61	63
TOTAL		11,525.44	5,010.00	16,535.44	5,124.14	887.03	6,011.18	36

Source: The State Department for Tourism

The State Department for Tourism recorded an overall absorption rate of 36 per cent in the first nine months of FY 2025/26, against the period's target of 75 per cent. This was due to low budget absorption under the the Niche Tourism Product Development and Diversification sub-programme (19 per cent) and the Tourism Infrastructure Development sub-programme (42 per cent).

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 the first nine months of 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 31 st March 2026	Variance
Tourism Promotion and Marketing	Destination Marketing	International Arrivals	To realise 2.8 million arrivals	2,168,321	2,049,953	(118,368)
	Tourism Promotion	Quarterly Tourism Performance Reports	Number of Reports	2	2	-
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)	563.61	563.61	-
	Tourism Training and Capacity Building	Hospitality Services -Kenya Utalii College (KUC)	Number of graduates (short courses)	1,200	490	(710)
General Administration, Planning and Support Services	General Administration, Planning and Support Services	Planning, Monitoring, and Evaluation Services	Number of Monitoring and Evaluation reports	4	3	(1)
		Financial Services	Number of budget implementation reports	4	3	(1)

Source: The State Department for Tourism

Service delivery was on target, except for a dip in the number of Hospitality graduates from Utalii College (490 out of the target of 1,200) and the number of traditional dances rechoreographed (4 out of the target of 12), which could be attributed to competition from many private hospitality training centres and inadequate budget for cultural preservation services.

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 commencement date (b)	Expected Project End Date (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in the first nine months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st March 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 the first nine months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st March 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	61
Ronald Ngala Utalii College project	20 Jul 2023	31 st October 2026	GoK	9358.77	622.30	622.30	15,045.68	88
Modernisation and Refurbishment of KICC	1 st July 2012	30 th June 2026	GoK	4,821.26	3,972.52	-	3,578.59	74

Source: The State Department for Tourism

Project implementation status revealed that Modernisation and Refurbishment of the KICC project (74 per cent complete) may overstretch its timeline, scheduled for completion date on 30th June 2026.

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 Wit-

ness 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.

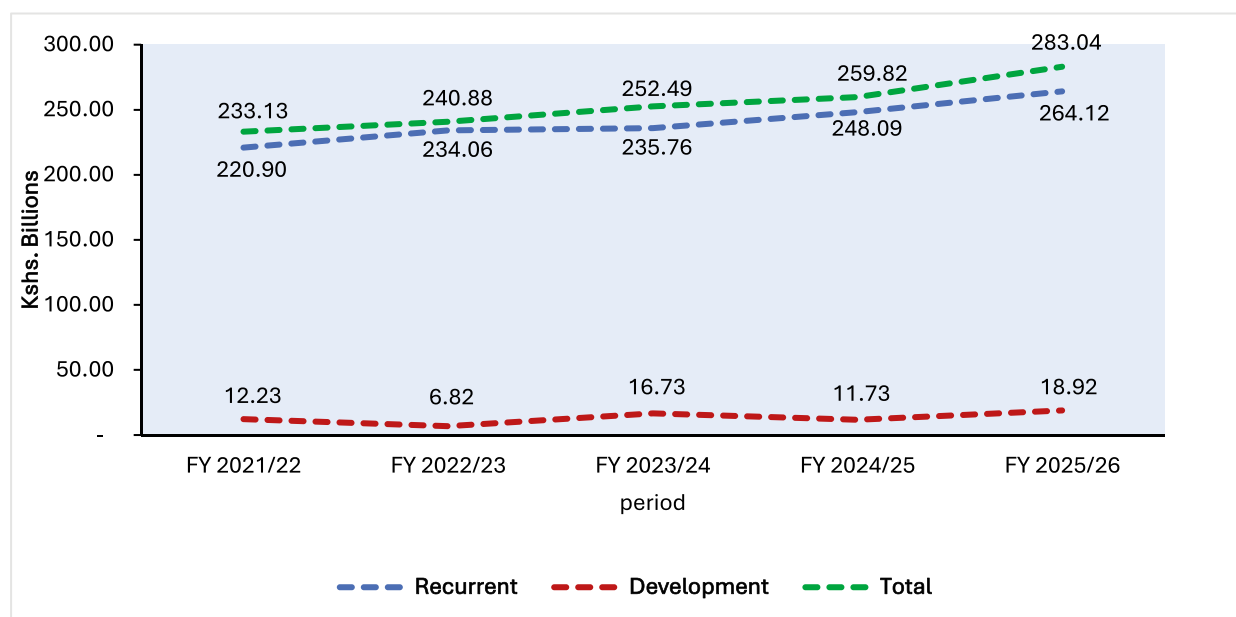
This Sector is also responsible for developing and implementing citizenship and refugee management and immigration services, regulating the gaming industry, providing population management, eradicating drugs and substance abuse, conducting crime research, printing government documents, and overseeing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

4.7.2 Budget Performance for GJLO Sector

The budget allocation to GJLO in FY 2025/26 amounted to Kshs.283.04 billion, compared to Kshs.259.82 billion allocated in FY 2024/25. This amount represents 6 per cent of the gross national budget of Kshs.4.69 trillion and 11 per cent of the MDAs' budget of Kshs.2.55 trillion. The allocation included Kshs.18.92 billion (7 per cent) for development activities and Kshs.264.12 billion (93 per cent) for recurrent expenditure. The State Department for National Police Service received the highest budgetary allocation of Kshs.127.09 billion (45 per cent of the Sector's budget), while the Kenya National Commission on Human Rights had the lowest budgetary allocation of Kshs.530.33 million (less than 1 per cent of the GJLO Sector allocation).

The high allocation to the State Department for the National Police Service was due to the provision of 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

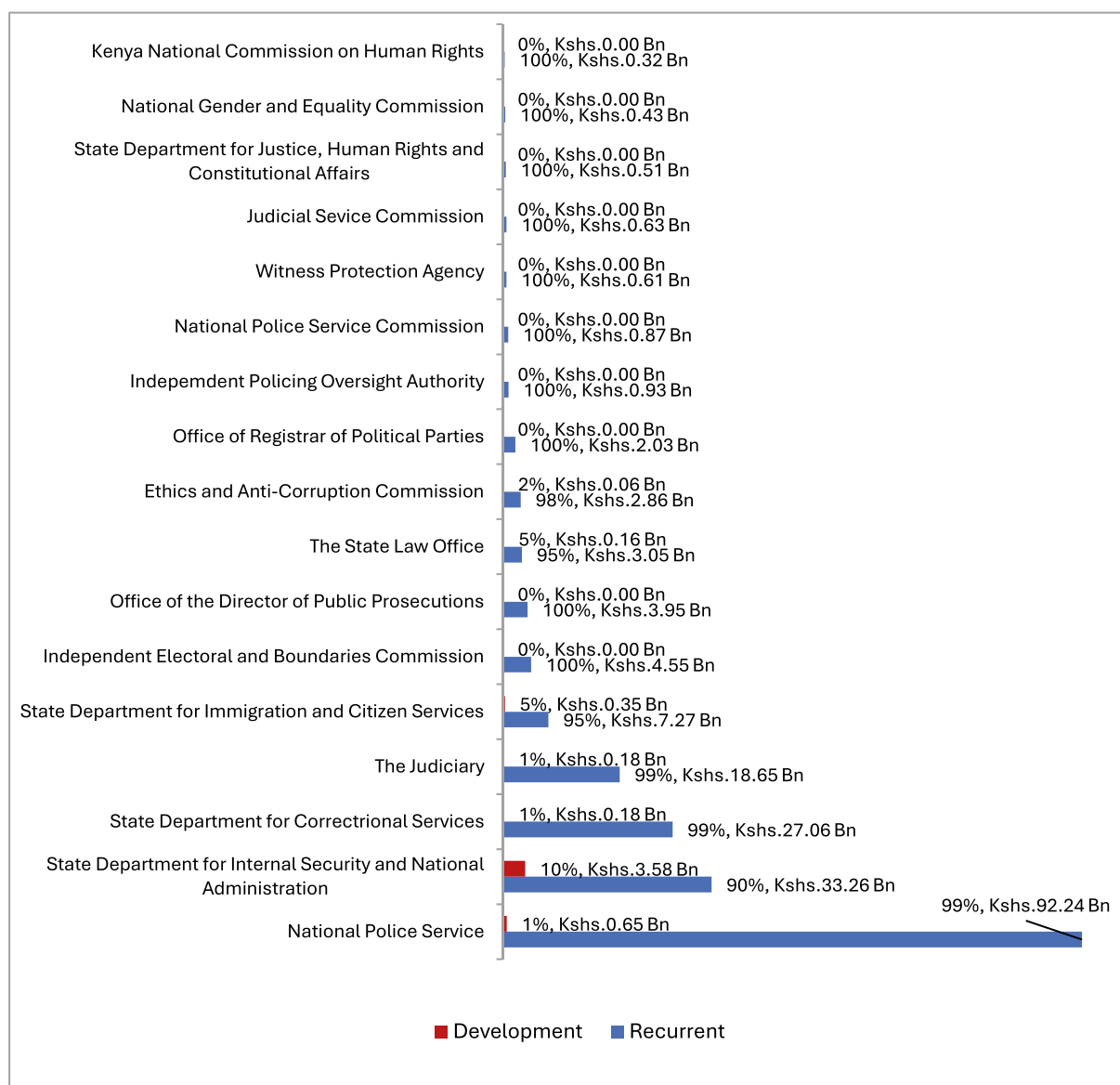


Source: National Treasury

The total exchequer issues to the GJLO Sector amounted to Kshs.204.38 billion, representing 76 per cent of the Sector's net estimates. This amount comprised Kshs.5.16 billion for development expenditure, representing 58 per cent of development net estimates, and Kshs.199.21 billion for recurrent activities, representing 78 per cent of recurrent net estimates.

In the first nine months of FY 2025/26, the State Department for Internal Security and National Administration received the highest proportion of development exchequer issues as a percentage of development net estimates, at 90 per cent. Conversely, the Judiciary Fund received the lowest exchequer issues for development expenditure at 16 per cent. The State Department for Internal Security and National Administration recorded the highest proportion of recurrent exchequer issues to recurrent net estimates of 105 per cent. This was occasioned by additional funding of Kshs.8.09 billion for recurrent activities to the State Department for Internal Security and National Administration through Article 223 of the Constitution. In comparison, the Independent Electoral and Boundaries Commission recorded the lowest ratio of recurrent exchequer issues to recurrent net estimates at 49 per cent. Figure 4.12 shows the exchequer issues to the GJLO Sector in the first nine months of FY 2025/26.

Figure 4.12: Exchequer Issues to the GJLO Sector



Source: National Treasury

The total expenditure for the GJLO Sector amounted to Kshs.221.26 billion, representing 78 per cent of the Gross Estimates, compared to Kshs. 194.56 billion (76 per cent) recorded in the first nine months of FY 2024/25. This amount comprised Kshs.17.73 billion for the development budget, representing 94 per cent of the revised gross estimate, compared to 99 per cent recorded in a similar period of FY 2024/25, and Kshs.203.54 billion for recurrent expenditure, representing 77 per cent of the revised gross estimates, compared to 75 per cent recorded in the first nine months of FY 2024/25. Table 4.106 shows the GJLO sector analysis of exchequer issues and expenditure in the first nine months of FY 2025/26.

Table 4.106: GJLO Sector-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
State Department for Correctional Services	0.31	0.31	0.18	0.20	59	66	37.84	37.83	27.06	27.97	72	74
State Department for Immigration and Citizen Services	10.64	1.67	0.35	12.35	21	116	11.70	9.18	7.27	10.28	79	88
National Police Service	1.71	1.21	0.65	0.89	54	52	125.38	125.31	92.24	96.37	74	77
State Department for Internal Security and National Administration	3.97	3.97	3.58	3.64	90	92	31.86	31.73	33.26	29.99	105	94
The State Law Office	0.30	0.30	0.16	0.19	53	62	5.09	4.52	3.05	3.12	67	61
State Department for Justice, Human & Constitutional Affairs	-	-	-	-	-	-	1.02	1.02	0.51	0.57	50	56
The Judiciary	1.70	1.15	0.18	0.26	16	15	25.24	24.87	18.65	17.44	75	69
Ethics and Anti-Corruption Commission	0.18	0.18	0.06	0.14	35	80	4.32	4.31	2.86	3.18	66	74
Office of the Director of Public Prosecutions	0.09	0.09	-	0.05	-	60	4.40	4.39	3.95	4.05	90	92
Office of the Registrar of Political Parties	-	-	-	-	-	-	2.49	2.49	2.03	2.04	82	82
Witness Protection Agency	-	-	-	-	-	-	0.84	0.84	0.61	0.61	72	72
Kenya National Commission on Human Rights	-	-	-	-	-	-	0.53	0.53	0.32	0.36	60	68

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
Independent Electoral and Boundaries Commission	0.03	0.03	-	-	-	-	9.30	9.30	4.55	4.67	49	50
Judicial Service Commission	-	-	-	-	-	-	0.84	0.84	0.63	0.63	75	74
National Police Service Commission	-	-	-	-	-	-	1.39	1.39	0.87	0.85	63	61
National Gender and Equality Commission	-	-	-	-	-	-	0.56	0.56	0.43	0.42	77	76
Independent Policing Oversight Authority	-	-	-	-	-	-	1.32	1.32	0.93	0.98	70	75
Total	18.92	8.91	5.16	17.73	58	94	264.12	260.43	199.21	203.54	76	77
Sector Summary												
	Gross Estimates		Net Estimates		Exchequer Issues		Expenditure		% of Exchequer to Net Estimates		% of Expenditure to Gross Estimates	
Development	18.92		8.91		5.16		17.73		58		94	
Recurrent	264.12		260.43		199.21		203.54		76		77	
Total	283.04		269.34		204.37		221.27		76		78	

Source: MDAs and National Treasury

The State Department for Immigration and Citizen Services recorded the highest absorption of the development budget at 116 per cent, driven by additional funding under Article 223 of the Constitution to facilitate the joint mobile registration outreach programme for national identity cards and birth certificates. In comparison, the Judiciary recorded the least absorption of development budget at 15 per cent. The State Department for Internal Security and National Administration recorded the highest recurrent expenditure as a percentage of gross estimates at 94 per cent, while the Independent Electoral and Boundaries Commission recorded the lowest at 50 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 budget allocation to the State Department for Correctional Services in FY 2025/26 amounted to Kshs.38.15 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 budget allocation was to fund three programmes. Table 4.107 shows budget execution by programmes and sub-programmes under the State Department for Correctional Services in the first nine months of FY 2025/26.

Table 4.107: The State Department for Correctional Services Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Prison Services	Offender Services	33,068.29	223.10	33,291.39	24,716.56	135.66	24,852.22	75
	Capacity Development	1,684.58	-	1,684.58	1,293.29	-	1,293.29	77
Probation and Aftercare Services	Probation Services	2,253.47	44.20	2,297.67	1,390.67	10.05	1,400.72	61
	After Care Services	196.80	25.70	222.51	113.13	40.88	154.01	69
General Administration, Planning and Support Services	Planning, Policy Co-ordination and Support Service	641.06	16.00	657.06	451.61	15.97	467.58	71
Total		37,844.20	309.00	38,153.21	27,965.26	202.57	28,167.83	74

Source: The State Department for Correctional Services

Analysis of the Programme and sub-programmes revealed that the Capacity Development sub-programme, under the Prison Services programme, had the highest absorption rate at 77 per cent, while the Probation Services sub-programme, under the Probation and Aftercare Services programme, had the lowest at 61 per cent.

4.7.3.3 Non-financial Performance by the State Department for Correctional Services

Table 4.108 presents the achievement against the State Department for Corrective Services' key performance indicators in the first three months of FY 2025/26.

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 31 st March 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	5,007	(1,593)
Probation and Aftercare Services	Probation Services	Non-custodial offender supervision services	No. of offenders under Probation orders supervised	45,000	102,332	57,332
	County Probation Services	Administration of criminal justice services	Number of Power of Mercy pardonees supervised	170	159	(11)
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	3	(1)

Source: The State Department for Correctional Services

The probation services sub-programme exceeded the annual target of offenders under probation orders supervision by 57,332 offenders. This performance was attributed to a deliberate effort by justice sector stakeholders to promote non-custodial sentencing, whereby less serious offenders were accorded opportunities for rehabilitation through probation orders instead of imprisonment. Conversely, the number of inmates offered formal education fell short of the target by 1,593, against a planned target of 6,600 pardonees. Overall, the department's performance reflects positive progress.

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 the first nine months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st March 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

Project Name (a)	Project commence date (b)	Expected Project End Date (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in the first nine months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st March 2026 (Kshs. Million) (h)	Percentage (%) of completion
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	15.00	15.00	631.10	53
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 Lowdwar Prison was critically behind schedule, with a completion rate of only 29 per cent, despite the target completion date of 30th June 2026, thereby risking a timeline overrun.

4.7.4 The State Department for Immigration and Citizen Services

The State Department for Immigration and Citizen Services promotes the registration of births, deaths & persons, oversight over and coordination of the Management of the National Primary Data Registers for Citizens and Foreign Nationals, Integrated Population Registration Systems (IPRS), coordination of e-citizen services, and is also tasked with maintaining the National Master Population Register.

4.7.4.1 Budget Performance by the State Department for Immigration and Citizen Services

The budget allocation to the State Department for Immigration and Citizen Services in FY 2025/26 amounted to Kshs.22.34 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 budget allocation was to fund three programmes. Table 4.110 shows budget execution by programmes and sub-programmes under the State Department for Immigration and Citizen Services in the first nine months of FY 2025/26.

Table 4.110: The State Department for Immigration and Citizen Services Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Migration & Citizen Services Management	Population Registration Services	27.22	-	27.22	-	-	-	-
	Immigration Services	4,896.74	3,913.57	8,810.31	3,881.07	3,622.85	7,503.92	85

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
	Refugee Affairs	184.32	-	184.32	105.40	-	105.40	57
	E-Citizen Services	369.96	3,527.50	3,897.46	312.66	3,376.82	3,689.48	95
Population Management Services	National Registration Services	3,473.59	2,295.00	5,768.59	2,961.73	4,580.13	7,541.87	131
	Civil Registration Services	1,469.63	414.20	1,883.83	1,174.44	344.48	1,518.92	81
	Integrated Personal Registration Services	143.14	290.00	433.14	121.37	278.36	399.73	92
General Administration and Support Services	Administration and Planning	1,139.84	200.00	1,339.84	1,719.05	152.13	1,871.18	140
Total		11,704.43	10,640.27	22,344.71	10,275.72	12,354.77	22,630.49	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 National Registration Services sub-programme recorded an absorption rate of 131 per cent, surpassing the reporting period's threshold of 75 per cent. This was due to additional funding under Article 223 of the Constitution to facilitate the Joint Mobile Registration Outreach Programme for national identity cards and birth certificates.

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 first nine months of 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 31 st March 2026	Variance
General Administration & Support Services	Administration and planning	Nyayo House Refurbished	Percentage Completion of funded refurbishment phases	25	5	(20)
Migration & Citizen Services Management	Immigration services	Work permits processed	Percentage of work permit applications processed	15,000	13,107	(1,893)
	e-Citizen	e-citizen services	Number of services onboarded on the e-citizen platform.	11,000	1,695	(9,305)

Programmes	Sub-programmes	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st March 2026	Variance
Population Management Services	Civil Registration Services	Civil Registration Services	Percentage of birth certificate applications processed	1,337,456	1,103,987	(233,469)

Source: State Department for Immigration and Citizen Services

As of 31st March 2026, only 1,695 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 for full compliance and strict timelines for transitioning from old systems to the centralised paybill 222222. Similarly, the refurbishment of Nyayo House was at 5 per cent complete against a target of 25 per cent, reflecting slow progress of the targeted works.

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 commencement date (b)	Expected Project End Date (c)	Source of funds (d)	Value of the project (Kshs. Million) (e)	Funding in the first nine months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million) (g)	Cumulative expenditure as of 31 st March 2026 (Kshs. Million) (h)	Percentage (%) of completion
Supplies for ID card materials	01st July 2014	30 th June 2028	GoK	31,000.00	2,132.00	4,293.70	13,900.48	45
Purchase of e-passport books	01st July 2016	30 th June 2027	GoK	15,200.00	2,036.52	2,036.52	9,110.62	60
Supplies for passport production	01st July 2017	30 th June 2026	GoK	9.70	297.53	614.83	2,009.79	21
e-Citizen	04th January 2023	30 th June 2026	GoK	21,000.00	1,763.75	3,376.82	6,423.88	31
IPRS upgrade and rollout	01st July 2015	30 th June 2027	GoK	5,500	290.00	289.99	778.20	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 budget allocation to the National Police Service for FY 2025/26 amounted to Kshs.127.09 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 the first nine months of FY 2025/26.

Table 4.113: The National Police Service Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Policing Services	General Administration	19,399.42	265.61	19,665.03	18,156.75	176.69	18,333.44	93
	Kenya Police Service	58,775.35	220.58	58,995.93	43,009.79	5.00	43,014.79	73
	Administration Police Service	26,496.18	49.38	26,545.56	19,508.44	46.23	19,554.67	74
	Criminal Investigation Services	10,426.81	1,160.00	11,586.81	7,805.83	641.91	8,447.74	73
	General Paramilitary Services	10,280.80	17.25	10,298.05	7,894.08	17.23	7,911.31	77
Total		125,378.56	1,712.81	127,091.37	96,374.90	887.07	97,261.96	77

Source: The National Police Service

Analysis of the Programme and sub-programmes showed an overall absorption rate of 77 per cent of its total gross estimates (Kshs 127.09 billion). Recurrent expenditure performed relatively well at 77 per cent (expenditure of Kshs.96.37 billion out of the budget of Kshs.125.38 billion), while development expenditure lagged significantly at only 52 per cent (expenditure of Kshs 887.07 million out of the budget of Kshs.1.71 billion), indicating possible systemic challenges in utilising development funds across the programme. This disparity between recurrent and development performance further suggests that while routine operational spending was largely on track, capital-based initiatives remained under-implemented.

4.7.5.3 Non-financial Performance by the National Police Service

Table 4.114 presents a summary of some Key Performance indicators for the National Police Service in the first nine months of 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 31 st March 2026	Variance
Policing Services	General Administration, planning, and support Services	Assorted security equipment	Percentage of targeted assorted security equipment acquired	30	30	-
		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	79	(21)
		Police Housing Services	Percentage completion of prioritised and funded construction	100	5	(95)
	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	947	(153)
	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 co-ordination of the administrative functions	100	100	-
		In-House Training Services	Number of serving officers retrained	2,600	948	(1,632)

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 for inhouse training the remaining 1,632 officers will be trained in fourth quarter as per the training projections.

4.7.5.4 Projects Implementation Status for the National Police Service

Table 4.115 summarises the projects undertaken by the National Police Service.

Table 4.115: National Police Service Projects Implementation Status

Project Name (a)	Project commence date (b)	Expected Project End Date (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in the first nine months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st March 2026 (Kshs. Million) (h)	Percentage (%) of Completion
Police Modernisation Programme	1/7/2013	1/7/2028	GOK	143,000	200.00	143.89	42,984.72	30
Completion of Police Houses at Kamukunji, Pangani and Central Police	1/7/2013	1/7/2028	GOK	234.00	7.34	-	226.66	97
Expansion of Training Colleges	1/7/2016	30/6/2027	GOK	2,086.00	5.00	-	1,811.80	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	68.74	356.63	40
Equipping and training for the National Forensics Lab	1/1/2020	22/5/2028	GOK	7,000.00	125.00	96.20	3.73	53

Source: The National Treasury & National Police Service

The National Police Service projects show uneven progress; with the high-value Police Modernisation Programme (Kshs.143,000 million) at 30 per cent complete, system maintenance (Kshs.900 million) at 40 per cent complete, while construction of police offices (Kshs.35 million) reported no expenditure. On the contrary, low-expenditure projects, such as the Expansion of Training Colleges, were nearly complete (87 per cent).

4.7.6 The State Department for Internal Security and National Administration

The State Department for Internal Security and National Administration promotes oversight of Internal Security affairs. It is also tasked with coordinating National Government functions and services in Counties and State Functions, Government Chemist Services, Peace Building, National Cohesion and Values.

4.7.6.1 Budget Performance by the State Department for Internal Security and National Administration

The budget allocation to the State Department for Internal Security and National Administration in FY 2025/26 amounted to Kshs.35.83 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 budget allocation was to fund two programmes. Table 4.116 shows budget execution by programmes and sub-programmes under the State Department for Internal Security and National Administration in the first nine months of FY 2025/26.

Table 4.116: The State Department for Internal Security and National Administration Programme and Sub-Programme Performance

Programmes	Sub-Pro-grammes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorp-tion Rate (%)
		Recurrent	Devel-opment	Total	Recurrent	Develop-ment	Total	
General Ad-ministration and Support Services	National Government Coordination Services	9,667.14	3,520.78	13,187.91	13,927.06	3,420.29	17,347.36	132
	Peace Build-ing, National Cohesion and Values	511.18	-	511.18	511.18	-	511.18	100
	Government Chemist Services	646.48	33.00	679.48	362.66	16.50	379.16	56
Policy Coordi-nation Services	National Campaign Against Drug and Sub-stance Abuse	871.27	65.00	936.27	653.45	32.50	685.95	73
	Public Benefit Organisations Regulatory Authority (PBORA) Services	434.18	-	434.18	280.53	-	280.53	65
	Crime Re-search	224.93	-	224.93	168.70	-	168.70	75
	National Gov-ernment Ad-ministration Coordination Services	19,509.36	347.00	19,856.36	14,057.19	173.50	14,230.69	72
Total		31,864.54	3,965.78	35,830.31	29,988.00	3,642.79	33,630.79	94

Source: The State Department for Internal Security and National Administration

Analysis of programmes and sub-programmes showed that the overall absorption rate stood at 94 per cent. The National Government Coordination Services sub-programme surpassed its budget by 32 per cent, attributable to additional funding under Article 223 of the Constitution, amounting to Ksh.3.85 billion, accessed by the State Department for Internal Security and National Administration, utilised for security-related operations.

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 the first nine months of 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 31st March 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	National Government Coordination Services	Private security -Regulatory services	Number of private security firms licensed	1000	-	(1000)
		Disaster Risk Reduction	Percentage of affected families/entities supported post-disaster	100	-	-
	Peace Building, National Cohesion and Values	Peaceful coexistence	Percentage of County peace structures revitalised and fully operational.	100	1	(99)
			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	146	(254)

Source: State Department for Internal Security and National Administration

As at the end of the first nine months of FY2025/26, performances across sub-programmes were mixed. Security coordination met all its targets, and public sector audits exceeded expectations (3 public entities audited, against a target of 1). However, most of the other areas showed significant shortfalls, including private security regulatory services and disaster response coordination services, which recorded nil output despite targets of 1000 private security firms licensed and 100 per cent of victims supported post-disaster, respectively. On peaceful coexistence, only 1 per cent of county peace structures were revitalised compared to the target of 100 per cent. This is attributed to delays in loading the quarterly budget and late exchequer releases affecting timely program implementation.

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 first nine months of FY2025/26 (Kshs. Million) (f)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st March 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	40.77	20.39	360.60	30
Expansion, extension and refurbishment of Government chemist laboratories in Nairobi and Mombasa	1/7/2016	30/6/2029	GOK	205.66	33.00	16.50	95.34	46
Refurbishment of Harambee Hse (Replacements of lifts)	7/1/2024	6/30/2038	GOK	1,007	20.00	10.00	839.44	34

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 risked a timeline overrun. The project's status showed no progress from what was reported in the first six months of FY 2025/26.

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 budget allocation to the State Law Office in FY 2025/26 was Kshs.5.39 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 the first nine months of FY 2025/26.

Table 4.119: The State Law Office Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Legal Services	Civil Litigation, Promotion of legal services	1,895.05	-	1,895.05	1,245.85	-	1,245.85	66
	Legislation, Treaties, and Advisory Services	374.63	-	374.63	263.51	-	263.51	70
	Public Trusts and Estates Management	229.55	-	229.55	161.49	-	161.49	70
	Registration Services	790.14	-	790.14	557.06	-	557.06	71
	Legal Education Training and Policy	1,047.26	50.00		367.26	50.00	417.26	38
General Administration, Planning and Support Services	Transformation and Public Services	165.04	-	165.04	118.53	-	118.53	72
	Administrative Services	585.14	250.00	835.14	410.70	137.12	410.70	66
Total		5,086.80	300.00	5,386.80	3,124.40	187.12	3,311.52	61

Source: The State Law Office

Registration Services recorded the highest absorption rate at 71 per cent, while Legal Education Training and Policy recorded the lowest at 38 per cent in the first nine months of FY 2025/26. The low budget absorption on Legal Education Training and policy was due to reporting of the exchequer component recurrent transfers against the gross transfers and the AIA component that was not yet posted in the IF-MIS. The State Law Office recorded an overall absorption rate of 61 per cent of its budgetary allocation, which was below the period's target of 75 per cent.

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 the first nine months of 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 31 st March 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)

Programmes	Sub-programmes	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st March 2026	Variance
		Number of complaints against advocates investigated and finalised	No. of complaints against advocates investigated and finalised	1200	632	(568)
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 the first nine months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st March 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	66.45	215.44	69
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	65
Automation of the State Law Office Services	01st July 2023	30th June 2028	GoK	1,650	110.00	70.67	183.17	11

Source: State Law Office

As at 31st March 2026, the Refurbishment of Sheria House and the Company's Registry had the highest completion rate at 69 per cent, followed by Ultra-Modern Library & Moot Court at 65 per cent completion. The Automation of State Law Office Services was, however, at an early stage of implementation, with a completion rate of 11 per cent, thus suggesting the need for close monitoring to ensure its timely execution.

4.7.8 The Judiciary

The Judiciary promotes the administration of justice and is also tasked with promoting and interpreting the Constitution.

4.7.8.1 Budget Performance by The Judiciary

The original budgetary allocation to the Judiciary in FY 2025/26 was Kshs.26.94 billion, compared to Kshs.22.79 billion allocated in FY 2024/25.

4.7.8.2 The Judiciary Programmes and Sub-Programme Performance

The budget allocation was to fund one programme. 4.122 shows budget execution by programmes and sub-programmes under the Judiciary in the first nine months of FY 2025/26.

Table 4.122: The Judiciary Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Dispensation of Justice	Access to Justice	18,206.18	1,700.00	19,906.18	12,210.75	179.16	12,389.92	62
	General Administration and Planning	7,031.22	-	7,031.22	5,233.18	76.78	5,309.96	76
Total		25,237.40	1,700.00	26,937.40	17,443.93	255.95	17,699.88	66

Source: The Judiciary

Analysis of the programme revealed an absorption rate of 66 per cent, below the target for the reporting period of 75 per cent.

4.7.8.3 Non-financial Performance by the Judiciary

Table 4.123 presents achievements against selected Key Performance Indicators for the Judiciary in the first nine months of 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 31 st March 2026	Variance
Dispensation of Justice	Access to Justice	Cases resolved	Number of cases resolved by the Supreme Court	20	18	(2)
			Number of cases resolved by the Court of Appeal	1,350	1,235	(115)

Programme	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st March 2026	Variance
			Number of cases resolved by the High Court	20,000	17,400	(2,600)
			Number of cases resolved by ELRC	2,500	1,541	(987)
			Number of cases resolved by ELC	3,500	3,293	(207)
			Number of cases resolved by Magistrates' Courts	200,000	97,373	(102,627)
			No. of cases resolved by Tribunals	4,000	4,644	(644)
			Number of cases resolved by Small Claims Court	28,000	21,799	(6,202)
			Number of cases resolved by the Kadhi Courts	4,000	4,644	644
		No. of court circuits conducted	Number of high court circuits conducted	15	8	(7)
			Number of tribunal circuits conducted	10	3	(7)
	General Administration 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 as at 31st March, 2026, 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 some of the projects undertaken by the Judiciary.

Table 4.124: The Judiciary Projects Implementation Status

Project Name	Project commence date	Expected Project End Date	Source of Funds	Value of the Project (Kshs. Million)	Funding in the first nine months of FY 2025/26 (Kshs. Million)	Expenditure In the first nine months of FY 2025/26 (Kshs. Million)	Cumulative Expenditure as of 31 st March 2026 (Kshs. Million)	Percentage (%) of Completion
Judiciary Automation (ICT)	Ongoing	Ongoing	GoK	449.00	224.52	98.08	224.52	100
Completion of Taka-ba Law Courts	13/2/2024	12/2/2027	GOK	102.51	5.00	-	18.69	48
Completion of Mari-manti 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 Mander 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 the first nine months of FY 2025/26, was fully completed at 100 per cent, while the Mander 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 significant 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 budget allocation to the Ethics and Anti-Corruption Commission for FY 2025/26 was Kshs.4.50 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 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 the first nine months of FY 2025/26.

Table 4.125: The Ethics and Anti-Corruption Commission Programme and Sub-Programme Performance

Programme	Sub-Programme	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Ethics and Anti-Corruption	Ethics and Anti-Corruption	4,319.96	180.00	4,499.96	3,181.60	143.54	3,325.14	74
Total		4,319.96	180.00	4,499.96	3,181.60	143.54	3,325.14	74

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 74 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 first nine months of 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 31 st March 2026	Variance
Ethics and Anti-Corruption	Ethics and Anti-Corruption	Anti-corruption training services	Number of persons trained on ethics and integrity	250	382	194
		Asset tracing and recovery services	Value (Kshs in billion) of illegal and unexplained assets preserved	2.4	4.3	2.5
		Corruption investigation services	Number of corruption and economic crimes investigations completed	431	160	(271)
		Systems review services	Number of system reviews compliance monitored(follow-ups)	14	11	(2)

Source: Ethics and Anti-Corruption Commission

The Ethics and Anti-Corruption Programme recorded improved performance in the first nine months of FY2025/26, with anti-corruption training (382 persons trained against a target of 250 persons) and asset recovery (Kshs.4.3 billion of illegal and unexplained assets preserved against a target of Kshs.2.4 billion) significantly exceeding targets. However, Corruption Investigation Services showed slow progress (160 completed investigations against a target of 431), and overall, this reflects mixed momentum in corruption prevention and enforcement of laws relating to corruption, economic crimes, and unethical conduct.

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

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

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

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

Source: Ethics and Anti-Corruption Commission

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

4.7.10 The Office of the Director of Public Prosecutions

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

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

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

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

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

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

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

Source: The Office of the Director of Public Prosecutions

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

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

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

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

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

Source: Office of the Director of Public Prosecution

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

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

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

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

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

Source: Office of the Director of Public Prosecutions

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

4.7.11 The Office of the Registrar of Political Parties

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

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

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

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

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

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

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

Source: The Office of the Registrar of Political Parties

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

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

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

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

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

Source: Office of the Registrar of Political Parties

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

4.7.12 The Witness Protection Agency

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

4.7.12.1 Budget Performance by the Witness Protection Agency

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

4.7.12.2 Witness Protection Agency Programmes and Sub-Programme Performance

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

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

Programme	Sub-Pro-gramme	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	841.21	-	841.21	609.15	-	609.15	72
Total		841.21	-	841.21	609.15	-	609.15	72

Source: The Witness Protection Agency

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

4.7.12.3 Non-financial Performance by the Witness Protection Agency

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

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

PRO-GRAMME	Sub-Programme	Key Output	Key Performance Indi-cator	Target(s)	Achieved as of 31 st March 2026	Vari-ance
Witness Pro-tection	Witness Protec-tion	Witness Protection Services	Witness offered armed Evacuation	100	100	-
			Protected and related persons offered a psycho-social assessment	95	94	(1)
			Management of firearms, ammunition, and other Security Accessories.	100	100	-

Source: Witness Protection Agency

The Witness Protection Programme key performance indicators were on target.

4.7.13 The Kenya National Commission on Human Rights

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

4.7.13.1 Budget Performance by the Kenya National Commission on Human Rights

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

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

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

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

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

Source: Kenya National Commission on Human Rights

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

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

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

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

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

Source: Kenya National Commission on Human Rights

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

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

4.7.14 The Independent Electoral and Boundaries Commission

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

4.7.14.1 Budget Performance by the Independent Electoral and Boundaries Commission

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

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

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

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

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

Source: Independent Electoral and Boundaries Commission

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

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

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

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

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

Source: Independent Electoral and Boundaries Commission

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

4.7.15 The Judicial Service Commission

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

4.7.15.1 Budget Performance by the Judicial Service Commission

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

4.7.15.2 Judicial Service Commission Programmes and Sub-Programme Performance

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

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

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

Source: Judicial Service Commission

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

4.7.15.3 Non-financial Performance by the Judicial Service Commission

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

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

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

Source: The Judicial Service Commission

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

4.7.16 The National Police Service Commission

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

4.7.16.1 Budget Performance by the National Police Service Commission

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

4.7.16.2 National Police Service Commission Programmes and Sub-Programme Performance

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

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

Programmes	Sub-Pro-grammes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Ab-sorp-tion Rate (%)
		Recurrent	Develop-ment	Total	Recur-rent	Develop-ment	Total	
National Police Service Human Resource Man-agement	Human Re-source Manage-ment	760.65	-	760.65	473.29	-	473.29	62
	Counselling Management Services	204.57	-	204.57	152.04	-	152.04	74
	Administration and Standard Setting	425.62	-	425.62	227.34	-	227.34	53
Total		1,390.84	-	1,390.84	852.68	-	852.68	61

Source: The National Police Service Commission

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

4.7.16.3 Non-financial Performance by the National Police Service Commission

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

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

Programme	Sub-Programme	Key Output	Key Performance Indi-cator	Annual Target(s)	Achieved as of 31 st March 2026	Variance
National Police Service Human Resource Man-agement	Human Resource Management	Recruitment and Ap-pointment Services	Number of police officers recruited and confirmed	10,000	10,000	-
		Discipline and Appeal Services	Percentage of disci-plinary cases adjudi-cated	100	100	-
	Counselling Man-agement Services	Counselling Services	Percentage of officers counselled	100	100	-
			Number of counselling units operationalised	20	-	(20)
	Administration and Standards Setting	Administra-tion Services	Number of National Po-lice Service compliance audit reports	4	-	(4)
			Percentage of com-plaints received and processed (51 cases)	100	100	-

Source: National Police Service Commission

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

4.7.17 The National Gender and Equality Commission

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

4.7.17.1 Budget Performance by the National Gender and Equality Commission

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

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

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

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

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

Source: National Gender and Equality Commission

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

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

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

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

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

Source: National Gender and Equality Commission

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

4.7.18 The Independent Policing Oversight Authority

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

4.7.18.1 Budget Performance by the Independent Policing Oversight Authority

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

4.7.18.2 Independent Policing Oversight Authority Programmes and Sub-Programme Performance

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

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

Programme	Sub-Pro-gramme	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Ab-sorp-tion Rate (%)
		Recurrent	Develop-ment	Total	Recurrent	Develop-ment	Total	
Policing Over-sight Services	Policing Over-sight Services	1,315.88	-	1,315.88	981.51	-	981.51	75
Total		1,315.88	-	1,315.88	981.51	-	981.51	75

Source: The Independent Policing Oversight Authority

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

4.7.18.3 Non-financial Performance by the Independent Policing Oversight Authority

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

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

Programme	Sub-Pro-gramme	Key Output	Key Perfor-mance Indicator	Annual Tar-get(s)	Achieved as of 31 st March 2026	Variance
Policing Over-sight Services	Policing Over-sight 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 investi-gations finalised	2,080	956	(1,124)
			Percentage of completed investigation files submitted to ODPP in time	100	100	-
		Dialogue sessions with the NPS aimed at enhancing collab-oration and improving policing	Number of dia-logue sessions held with NPS	9	14	5
		Police premises inspected	No. of police premises in-spected	1,162	735	(427)

Source: Independent Policing Oversight Authority

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

4.8. Health Sector

4.8.1 Introduction

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

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

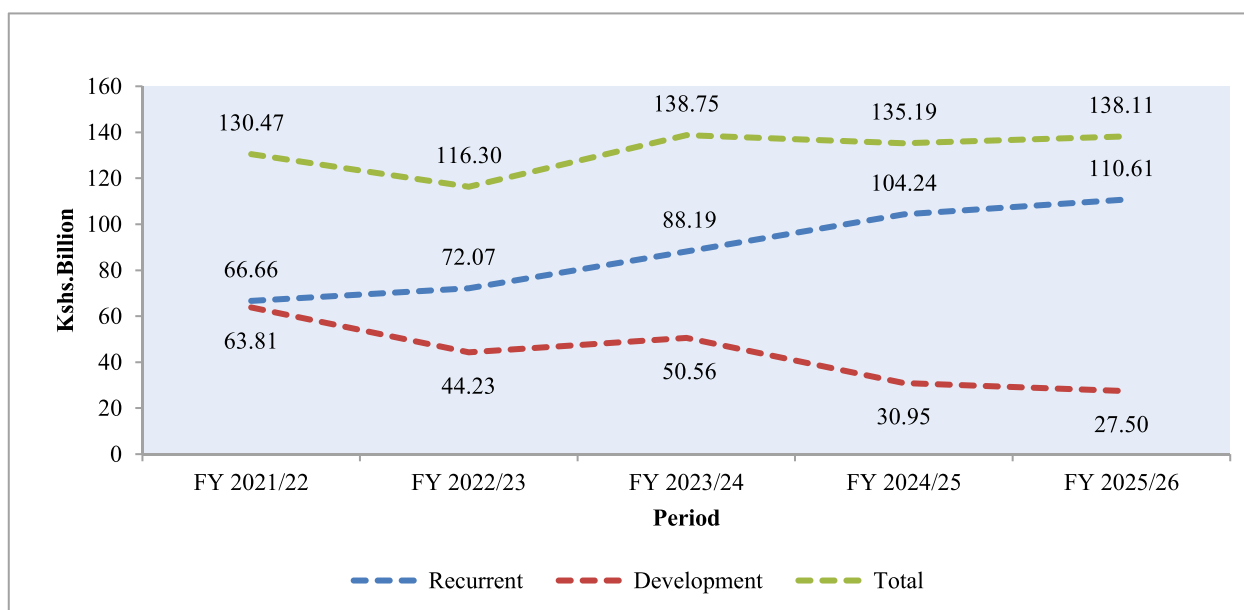
The Sector envisions “a *healthy, productive and globally competitive nation*,” achieved through strategic objectives under equity, efficiency, and people-centred principles, with a multi-sectoral approach, as outlined in the Kenya Health Policy (2014-2030). The Health Sector implements its strategic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

4.8.2 Budget Performance for the Health Sector

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

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

Figure 4.13: Budgetary Allocation Trend for the Health Sector



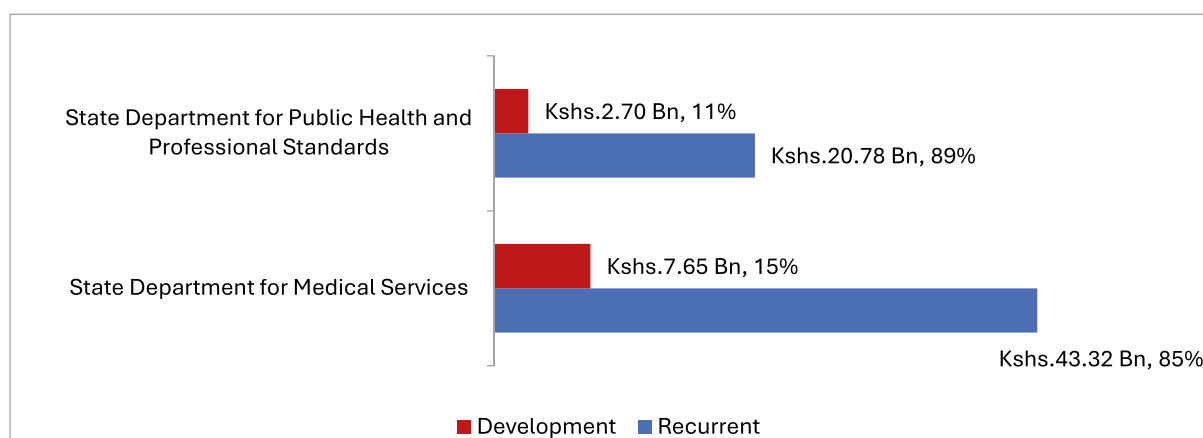
Source: National Treasury

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

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

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

Figure 4.14: Exchequer Issues to the Health Sector



Source: National Treasury

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

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

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

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

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross estimates	Net estimates	Exchequer issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross estimates
Total	27.50	18.78	10.35	20.09	55	73	110.61	74.78	64.10	67.80	86	61
Sector Summary												
	Gross Estimates		Net Estimates		Exchequer Issues		Expenditure		% of Exchequer to Net Estimates		% of Expenditure to Gross estimates	
Development	27.50		18.78		10.35		20.09		55		73	
Recurrent	110.61		74.78		64.10		67.80		86		61	
Total	138.11		93.55		74.44		87.89		80		64	

Source: MDAs and National Treasury

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

4.8.3 The State Department for Medical Services

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

4.8.3.1 Budget Performance by the State Department for Medical Services

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

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

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

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

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

Source: The State Department for Medical Services

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

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

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

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

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

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

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

Source: State Department for Medical Services

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

4.8.3.4 Project Implementation for the State Department for Medical Services

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

Table 4.152: State Department for Medical Services Projects Implementation

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

Source: The National Treasury & State Department for Medical Services

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

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

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

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

4.8.4 The State Department for Public Health and Professional Standards

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

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

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

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

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

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

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

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

Source: The State Department for Public Health and Professional Standards

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

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

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

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

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

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

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

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

Source: State Department for Public Health and Professional Standards

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

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

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

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

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

Source: The State Department for Public Health and Professional Standards

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

4.9. National Security Sector

4.9.1 Introduction

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

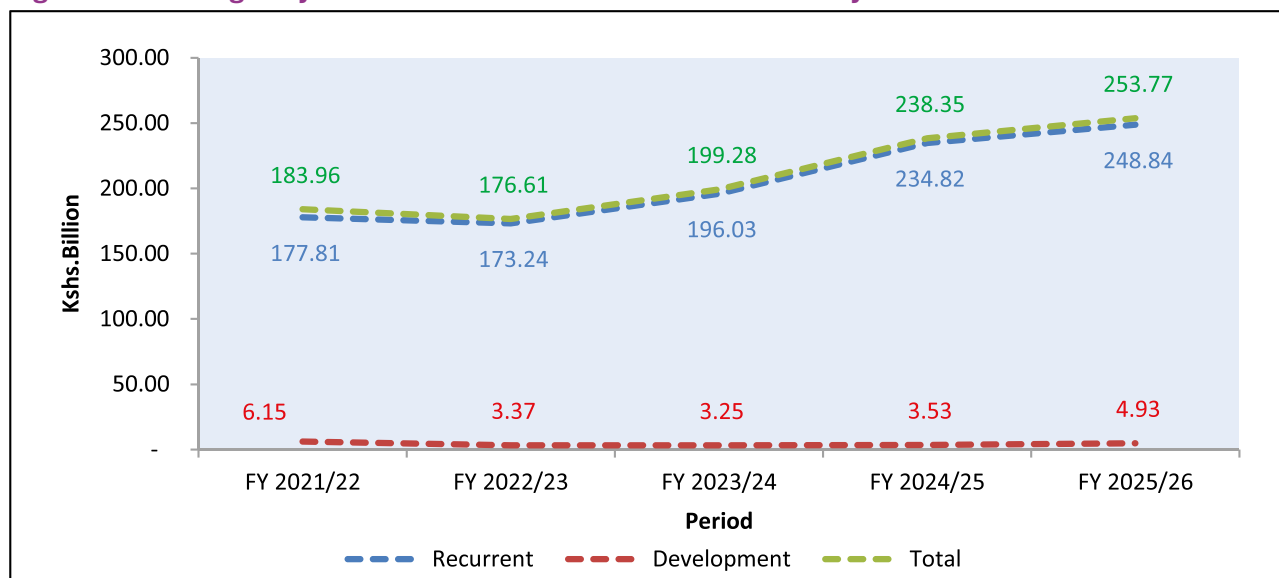
4.9.2 Budget Performance for the National Security Sector

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

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

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

Figure 4.15: Budgetary Allocation Trend for the National Security Sector



Source: National Treasury

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

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

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

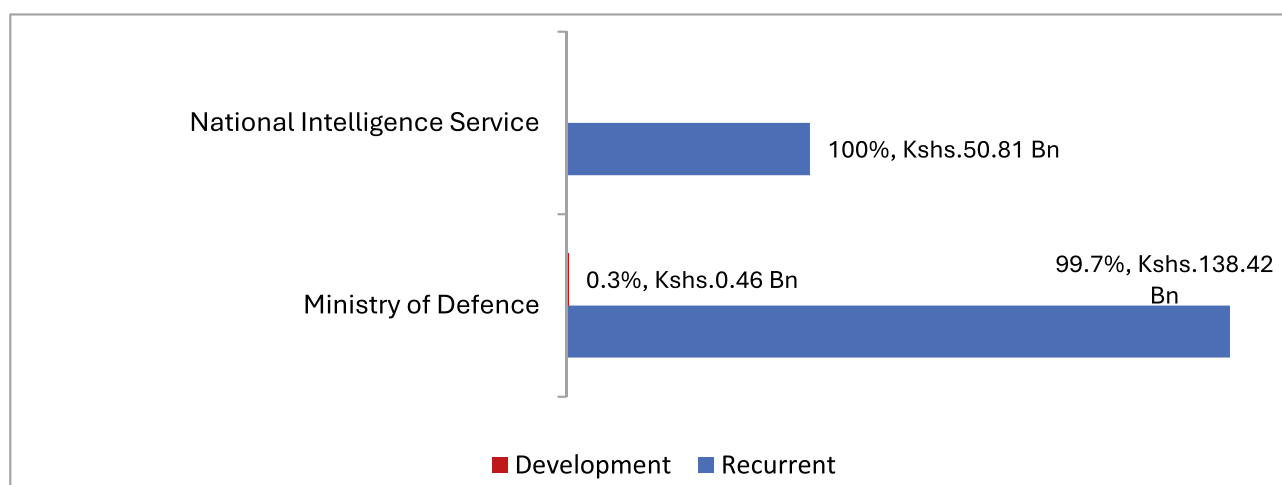
VOTE	Development (Kshs Bn)						Recurrent (Kshs Bn)					
	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Budget	Original Gross Estimates	Original Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure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

VOTE	Development (Kshs Bn)						Recurrent (Kshs Bn)					
	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Budget	Original Gross Estimates	Original Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
Sector Summary												
							Original Gross budget	Original Net budget	Exchequer Issues	Expenditure	% of Exchequer to Original Net Budget	% of Expenditure to Original Gross Budget
Development							4.93	1.00	0.46	4.20	46	85
Recurrent							248.84	241.01	189.23	201.48	79	81
Total							253.77	242.01	189.69	205.68	78	81

Source: MDAs and National Treasury

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

Figure 4.16: Exchequer issues to the National Security Sector



Source: National Treasury

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

4.9.3 The Ministry of Defence

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

4.9.3.1 Budget Performance by the Ministry of Defence

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

4.9.3.2 Ministry of Defence Programmes and Sub-Programme Performance

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

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

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

Source: The National Treasury and Ministry of Defence

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

4.9.3.3 Non-financial Performance by the Ministry of Defence

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

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

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

Source: Ministry of Defence

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

4.9.4 The National Intelligence Service

The National Intelligence Service is tasked with National Security Intelligence.

4.9.4.1 Budget Performance by the National Intelligence Service

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

4.9.4.2 National Intelligence Service Programmes and Sub-Programme Performance

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

Table 4.159: The National Intelligence Service Programme Performance

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

Source: The National Treasury and National Intelligence Service

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

4.10. Public Administration and International Relations Sector

4.10.1 Introduction

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

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

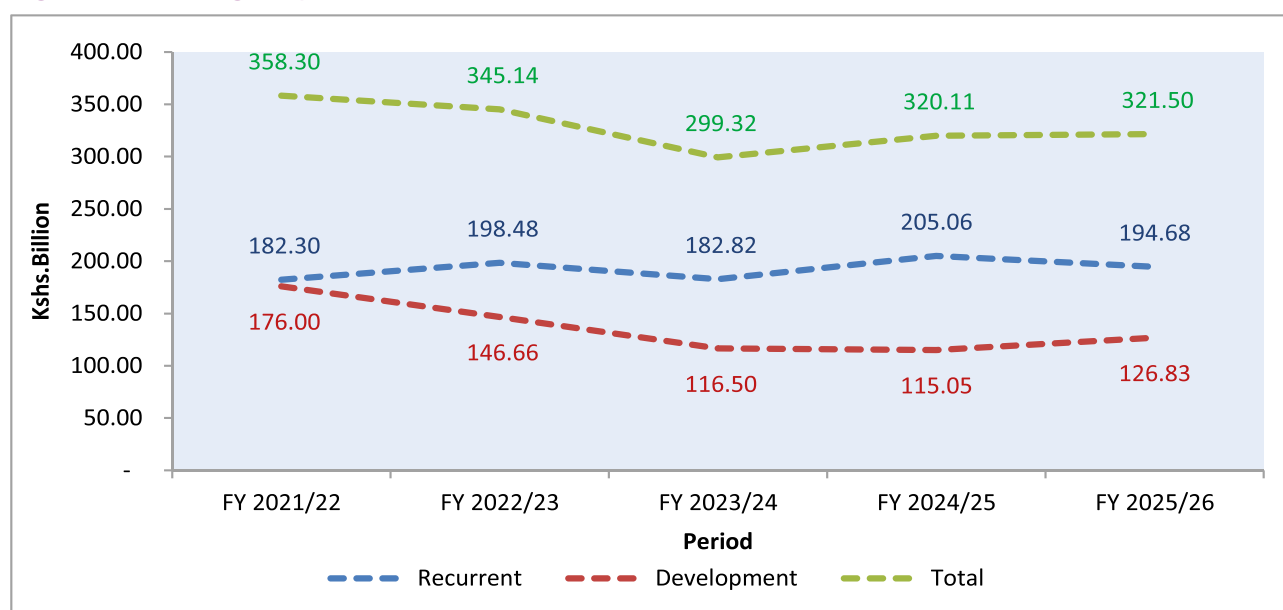
The sector has prioritised programmes and projects aligned with the Post-COVID-19 Economic Recovery Stimulus Programme (PC-ERS), the Bottom-Up Economic Transformation Agenda, and the Fourth Medium Term Plan of Kenya Vision 2030. Priority was also accorded to ongoing interventions supporting the newly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

4.10.2 Budget Performance for the PAIR Sector

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

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

Figure 4.17: Budgetary Allocation Trend for the PAIR Sector

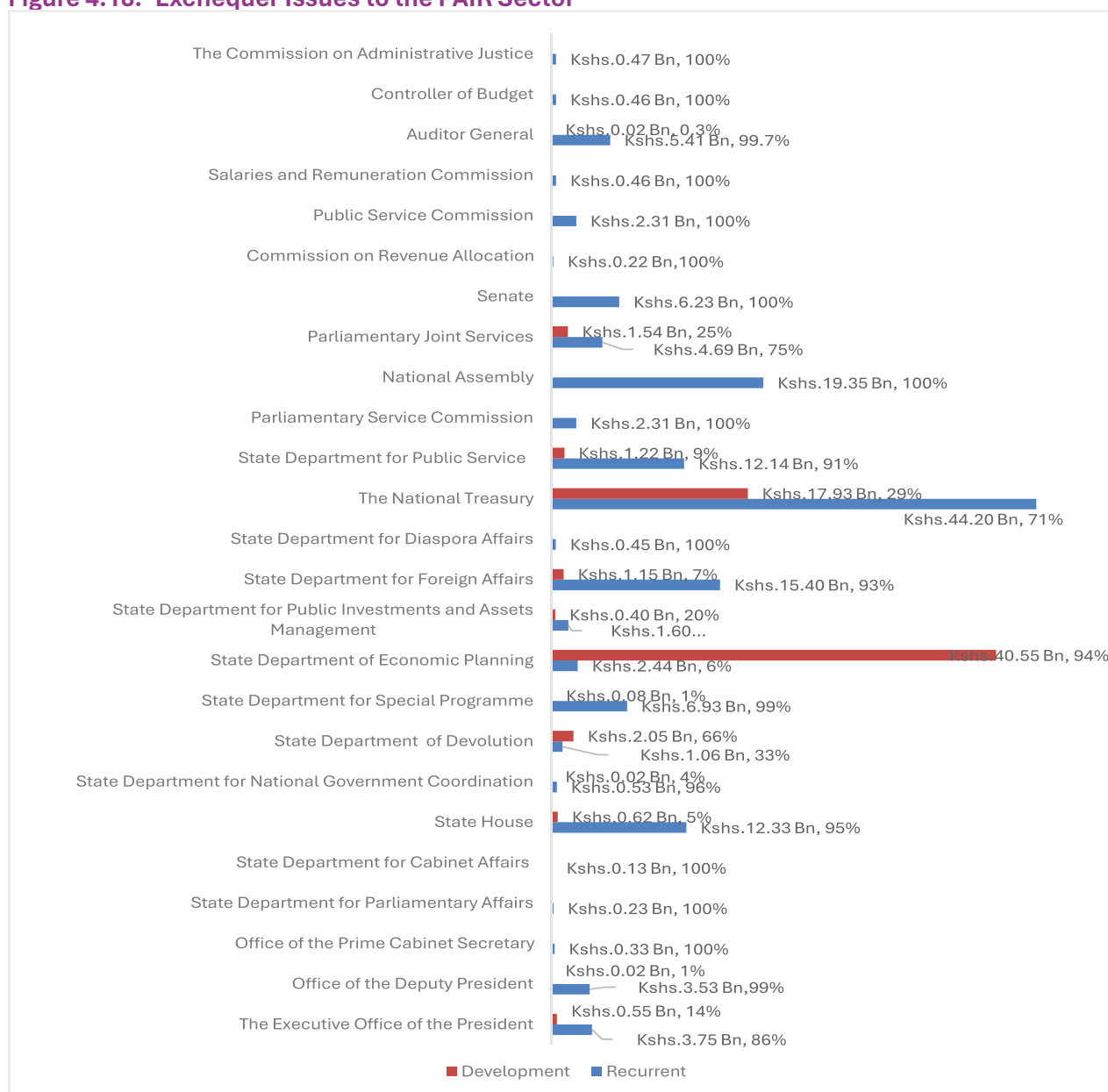


Source: National Treasury

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

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

Figure 4.18: Exchequer Issues to the PAIR Sector



Source: National Treasury

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

Table 4.160: PAIR Sector-Analysis of Exchequer Issues and Expenditure

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

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

Sector Summary

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

Source: MDAs and National Treasury

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

4.10.3 The Executive Office of the President

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

4.10.3.1 Budget Performance by The Executive Office of the President

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

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

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

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

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

Source: Executive Office of the President

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

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

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

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

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

Source: Executive Office of the President

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

4.10.3.4 Projects Implementation Status for The Executive Office of the President

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

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

Project Name(a)	Project Commence-ment Date (b)	Expected Project End Date (c)	Source of Funds (d)	Estimat-ed Value of the Project (Kshs. Million) (e)	Total Funding in the first nine months of FY 2025/26 (Kshs. Million) (f)	Expendi-ture in the first nine months of FY 2025/26 (Kshs. Million) (g)	Cumulative project expenditure as of 31 st March 2026 (Kshs. Million) (h)	Per cent-age (%) of Comple-tion
General Works-Refur-bishment of Ha-rambee House Main	Jul 1, 2015	30 June 2026	GOK	336.50	30.00	3.60	121.70	36
National Fund for the disabled of Kenya	Jul 1, 2016	30 June 2027	GOK	3,240.90	450.00	450.00	2,885.80	89
Directorate of Resource Survey & Remote Sens-ing	Jul 1, 2019	30 June 2027	GOK	1,091.00	69.00	9.70	246.75	23
Modernization of Press & Refurbishment of Buildings at GP”	Jul 1, 2013	30 June 2028	GOK	12,512.00	300.00	279.40	1,261.10	10
Kenya - EU Partnership on National Strat-egy to Counter terrorism	FEB 1, 2025	31 January 2029	Foreign	697.40	185.00	183.20	301.40	43

Source: The Executive Office of the President

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

4.10.4 The Office of the Deputy President

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

4.10.4.1 Budget Performance by the Office of the Deputy President

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

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

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

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

Pro-grammes	Sub-Pro-grammes	Gross Estimates (Kshs.Million)			Expenditure (Kshs.Million)			Absorp-tion Rate (%)
		Recur-rent	Develop-ment	Total	Recur-rent	Develop-ment	Total	
Deputy President Services	General Adminis-tration, Planning and Support	654.24	100.00	754.24	543.15	28.50	571.66	76
	Coordination and Supervision	2,243.00	-	2,243.00	2,866.07	-	2,866.07	128
	Government Strategic Priority Intervention	74.89	-	74.89	55.21	-	55.21	74
Total		2,972.13	100.00	3,072.13	3,464.44	28.50	3,492.94	114

Source: The Office of the Deputy President

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

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

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

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

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

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

Source: The Office of the Deputy President

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

4.10.5 The Office of the Prime Cabinet Secretary

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

4.10.5.1 Budget Performance by the Office of the Prime Cabinet Secretary

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

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

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

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

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

Source: The Office of the Prime Cabinet Secretary

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

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

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

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

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

Source: The Office of the Prime Cabinet Secretary

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

4.10.6 The State Department for Parliamentary Affairs

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

4.10.6.1 Budget Performance by the State Department for Parliamentary Affairs

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

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

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

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

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

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

Source: The State Department for Parliamentary Affairs

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

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

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

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

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

Pro-gramme	Sub-Programme	Key Output	Key Performance Indicators	Annual Targets	Achieved as of 31 st March 2026	Vari-ance
Policy Coordi-nation and Strategy	Policy Coordination Services	Policy Coordination Services	% Completion of Policy Mod-ule LATIS	100	100	-
			No. of officers from MDACs capacity built	52	0	(52)
			Number of technical ca-pacities built	20	4	(16)
			Number of Advisory Reports	2	1	(1)

Source: State Department for Parliamentary Affairs

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

4.10.7 The State Department for National Government Coordination

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

4.10.7.1 Budget Performance by the State Department for National Government Coordination

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

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

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

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

Programmes	Sub-Pro-grammes	Gross Estimates (Kshs.Million)			Expenditure (Kshs.Million)			Absorp-tion Rate (%)
		Recurrent	Devel-op-ment	Total	Recur-rent	Devel-op-ment	Total	
Government Co-ordination and Supervision	Coordination and Supervision Services	470.99	22.00	492.99	263.80	18.09	281.90	57
	Administration and Support Services	551.35	-	551.35	296.23	-	296.23	54
Total		1,022.34	22.00	1,044.34	672.72	18.09	690.81	66

Source: The State Department for National Government Coordination

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

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

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

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

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

Source: The State Department for National Government Coordination

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

4.10.8 The State Department for Cabinet Affairs

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

4.10.8.1 Budget Performance by the State Department for Cabinet Affairs

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

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

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

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

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

Source: The State Department for Cabinet Affairs

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

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

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

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

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

Source: The State Department for Cabinet Affairs

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

4.10.9 The State Department for Special Programmes

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

4.10.9.1 Budget Performance by the State Department for Special Programmes

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

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

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

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

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

Source: The State Department for Special Programmes

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

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

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

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

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

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

Source: The State Department for Special Programmes

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

4.10.10 The State House

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

4.10.10.1 Budget Performance by the State House

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

4.10.10.2 State House Programmes and Sub-Programme Performance

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

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

Pro-grammes	Sub-Programmes	Gross Estimates (Kshs.Million)			Expenditure (Kshs.Million)			Absorp-tion Rate (%)
		Recur-rent	Devel-op-ment	Total	Recur-rent	Devel-op-ment	Total	
State House Affairs	Coordination of State House Func-tions	7,231.39	894.91	8,126.30	10,506.67	888.45	11,395.12	140
	Administration of statutory Benefits for the retired Pres-idents and Deputy Presidents	452.61	-	452.61	283.80	-	283.80	63
Total		7,684.00	894.91	8,578.91	10,790.47	888.45	11,678.92	136

Source: The State House

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

4.10.10.3 Non-financial Performance by the State House

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

Table 4.177: Non-Financial Performance by the State House

Sub-Programme	Key Output	Key Performance Indi-cators	Annual Target(s)	Achieved as of 31 st March 2026	Variance
Coordination of State House Functions	The President facilitated to execution of the consti-tutional mandate	% level of operations, ac-tivities and programmes facilitated	100	100	-
	National day celebrations facilitated	No. of National celebra-tions facilitated	3	2	(1)
	Public exhibition on pres-idential library materials conducted	No. of exhibitions	5	4	(1)
	The President facilitated to execution of the consti-tutional mandate	% level of operations, ac-tivities and programmes facilitated	100	100	-
	The President facilitated to execution of the consti-tutional mandate	% level of operations, ac-tivities and programmes facilitated	100	100	-
	The President facilitated to execution of the consti-tutional mandate	% level of operations, ac-tivities and programmes facilitated	100	100	-

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

Source: The State House

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

4.10.10.4 Projects Implementation Status for the State House

Table 4.178 summarises the projects undertaken by the State House.

Table 4.178: State House Projects Implementation Status

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

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

Source: The State House

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

4.10.11 The State Department for Devolution

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

4.10.11.1 Budget Performance by the State Department for Devolution

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

4.10.11.2 State Department for Devolution Programmes and Sub-Programme Performance

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

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

Pro-grammes	Sub-pro-grammes	Gross Estimates (Kshs.Million)			Expenditure (Kshs.Million)			Absorp-tion Rate (%)
		Recurrent	Develop-ment	Total	Recurrent	Develop-ment	Total	
Devolution Services	Management of devolution affairs	48.12	-	48.12	29.38	-	29.38	61
	Intergov-ernmental Relations	803.58	30.00	833.58	624.09	30.00	654.09	78
	Capacity Building and Civic Educa-tion	68.94	15,885.12	15,954.06	43.00	2,061.43	2,104.43	13
	Administrative Services	378.68	-	378.68	285.13	-	285.13	75
	Financial Management Services	29.08	-	29.08	13.44	-	13.44	46
	Information Communica-tion Technology	2.82	-	2.82	2.06	-	2.06	73
Total		1,331.23	15,915.12	17,246.35	997.10	2,091.43	3,088.53	18

Source: The State Department for Devolution

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

4.10.11.3 Non-financial Performance by the State Department for Devolution

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

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

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

Source: The State Department of Devolution

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

4.10.11.4 Projects Implementation Status for the State Department of Devolution

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

Table 4.181: State Department for Devolution Projects Implementation Status

Project Name (a)	Project Commence-ment Date (b)	Expected date of Comple-tion of the Project (c)	Source of Funds (d)	Estimat-ed Value of the Project (Kshs. Million) (e)	Funding in the first nine months of FY 2025/26 (Kshs.Mil-lion) (f)	Expen-diture in the first nine months of FY 2025/26 (Kshs. Million) (g)	Cumula-tive Expendi-ture as of 31 st March 2026 (Kshs. Million) (h)	Per cent-age (%) of Com-pletion
Kenya Devolution Sup-port Programme II	1/2/2023	30/6/28	GOK & DONOR	24,078.00	15,885.12	2,061.43	2,061.43	9
Maarifa Center for Knowledge Manage-ment Among Coun-tries	21/2/2022	30/06/2026	GOK	60.53	30	30	30	50

Source: The State Department of Devolution

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

4.10.12 The State Department for Economic Planning

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

4.10.12.1 Budget Performance by the State Department for Economic Planning

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

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

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

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

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

Source: The State Department for Economic Planning

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

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

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

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

Programme	Sub Pro-grammes	Key Outputs	Key Performance Indicators	Annual Target	Achieved as of 31 st March, 2026	Variance
Macro-Eco-nomic Policy, National Planning and Research	Macro-Eco-nomic Planning and National Development Planning	MDAC officers' capacity built on Macroeconom-ic modelling	Number of MDAC officers trained	150	18	(132)
		Bi-Annual highlights on Macroeconomic Projects	Number of Bi-annu-al Projection briefs	2	1	(1)
	Policy Research	Macroeconomic policy research conducted and publications dis-seminated	Number of Research Papers	2	-	(2)
			Number of policy briefs	2	2	-
		Government Private Sector Officers Ca-pacity Built on Policy Research and Analysis	Number of National and County Officers Capacity Built in Public Policy Making Progress	800	226	(574)
	International Economic Part-nerships and Frameworks Coordination	Implementation of the African Union (AU) Agenda 2023	AU Agenda 2023 Survey/Status Report	1	1	-
Sectoral and Intergovernmen-tal Development Planning and Coordination	Sectoral Development Planning and Coordination	Midterm Review Guide-lines for Strategic Plans	Midterm Review Guidelines for Stra-tegic Plans devel-oped	1	1	-
		9 th Kenya National Human Development Report (KNHDR)	9 TH KNHDR Report Finalized	1	-	(1)
National Statis-tical Information Services	Census and Surveys	Annual statistics on Kenya's socio-econom-ic status disseminated	Number of Econom-ic Surveys Reports produced and disseminated	1	-	(1)
Monitoring and Evaluation Services	National Integrated Monitoring and Evaluation	Planning and tracking of SDP priorities coordi-nated	Annual Workplan Implementation Reports	4	3	(1)
General Ad-ministration Planning and Support Ser-vices	Human Resources and Support Services	Sensitization on Cross-Cutting issues conducted	No. of officers	200	-	(200)

Source: The State Department for Economic Planning

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

4.10.12.4 Projects Implementation Status for the State Department of Economic Planning

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

Table 4.184: State Department of Economic Planning Project Implementation

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

Source: The State Department of Economic Planning

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

4.10.13 The State Department for Foreign Affairs

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

4.10.13.1 Budget Performance by the State Department for Foreign Affairs

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

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

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

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

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

Source: The State Department for Foreign Affairs

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

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

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

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

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

Source: The State Department for Foreign Affairs

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

4.10.13.4 Projects Implementation Status for the State Department for Foreign Affairs

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

Table 4.187: State Department for Foreign Affairs Projects Implementation

Project Name (a)	Project Commence- ment Date (b)	Expected Project End Date (c)	Source of Funds (GoK/ Donor/ Foreign Borrow- ings/ Commer- cial Borrow- ings) (d)	Estimat- ed Value of the Project (Kshs. Million) (e)	Funding in the first nine months of FY 2025/26 (Kshs.Mil- lion) (f)	Expen- diture in the first nine months of FY 2025/26 (Kshs. Million) (g)	Cumulative project expendi- ture as of 31 st March 2026 (Kshs. Million) (h)	Percent- age (%) of Com- pletion (i=h/e)
Renovation of govern- ment-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 govern- ment-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 Ambassa- dor'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 Ambassa- dor'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 Moga- dishu	Jul 12, 2015	Jun 30, 2025	GoK	350.00	30.00	30.00	300.20	86
Renovation of government owned proper- ties 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 Commence- ment Date (b)	Expected Project End Date (c)	Source of Funds (GoK/ Donor/ Foreign Borrow- ings/ Com- mercial Borrow- ings) (d)	Estimat- ed Value of the Project (Kshs. Million) (e)	Funding in the first nine months of FY 2025/26 (Kshs.Mil- lion) (f)	Expen- diture in the first nine months of FY 2025/26 (Kshs. Million) (g)	Cumulative project expendi- ture as of 31 st March 2026 (Kshs. Million) (h)	Percent- age (%) of Com- pletion (i=h/e)
Purchase of Chancery Lon- don.	Jan 1, 2021	Dec 30, 2027	GoK	2,670.00	550.00	550.00	2,670.00	100
Renovation of government owned proper- ties 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 proper- ties in Dar es Salaam and fencing of the land allocated in Dodoma	Nov 1, 2016	June 30, 2025	GoK	200.00	5.00	5.00	46.12	23
Renovation of Embassy and Ambassadors residence in Beijing	Jul 1, 2023	Jun 30, 2025	GoK	15.00	5.00	5.00	15.00	100
Renovation of government owned prop- erties in Addis Ababa	Jul 1, 2019	Jun 30, 2026	GoK	500.00	150.00	150.00	214.00	43
Chancery renovations in Abuja	Jul 1, 2023	Jun 30, 2025	GoK	15.00	10.00	10.00	20.00	133
Renovation of Chancery and Ambassador's Residence in Islamabad	Jun 1, 2020	Jun 30, 2025	GoK	70.00	35.00	35.00	70.00	100

Source: The State Department for Foreign Affairs

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

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

4.10.14 The State Department for Diaspora Affairs

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

4.10.14.1 Budget Performance by the State Department for Diaspora Affairs

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

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

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

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

Pro-grammes	Sub-Programmes	Gross Estimates (Kshs.Million)			Expenditure (Kshs.Million)			Absorp- tion Rate (%)
		Recur- rent	Develop- ment	Total	Recurrent	Develop- ment	Total	
Manage- ment for Diaspora and Consular Affairs	Diaspora Welfare & Rights	246.90	-	246.90	157.87	-	157.87	64
	Diaspora Liason Services	65.68	-	65.68	48.41	-	48.41	74
	Diaspora Invest- ment, Remittances and International Jobs	47.10	-	47.10	33.24	-	33.24	71
	General Adminis- tration, Planning and Support Services	358.15	-	358.15	242.14	-	242.14	68
	Total	717.83	-	717.83	481.65	-	481.65	67

Source: The State Department for Diaspora Affairs

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

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

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

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

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

Source: The State Department for Diaspora Affairs

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

4.10.15 The National Treasury

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

4.10.15.1 Budget Performance by The National Treasury

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

4.10.15.2 The National Treasury Programmes and Sub-Programme Performance

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

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

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

Source: The National Treasury

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

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

4.10.15.3 Non-financial Performance by The National Treasury

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

Table 4.191: Non-Financial Performance by the National Treasury

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

Source: The National Treasury

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

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

4.10.15.4 Projects Implementation Status for The National Treasury

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

Table 4.192: The National Treasury Projects Implementation Status

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

Source: The National Treasury

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

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

4.10.16 The State Department for Public Investments and Assets Management

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

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

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

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

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

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

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

Source: The State Department for Public Investments and Assets Management

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

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

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

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

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

Source: The State Department for Public Investments and Assets Management

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

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

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

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

Project Name (a)	Project Commence-ment Date (b)	Expected Project End Date (c)	Source of Funds (GoK/Do-nor) (d)	Estimat-ed Value of the Project (Kshs.) (e)	Fund-ing in the first nine months FY 2025/26 (Kshs.mil-lion) (f)	Expendi-ture in the first nine months of FY 2025/26 (Kshs.mil-lion) (g)	Cumula-tive project expenditure as of 31 st De-cember, 2025 (Kshs.million) (h)	Per cent-age (%) of Comple-tion
Upgrading and Integra-tion of the Pensions Management Informa-tion System (PMIS)	1/7/2015	31/10/2027	Gok	897.46	36.00	19.72	311.32	35
Implementation of the e-procurement system for the Government of Kenya	9/1/2020	31/8/2028	GoK	5,049	700.00	607.96	1,319.96	26

Source: The State Department for Public Investments and Assets Management

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

4.10.17 The State Department for Public Service

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

4.10.17.1 Budget Performance by the State Department for Public Service

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

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

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

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

Pro-grammes	Sub-Programmes	Gross Estimates (Kshs.Million)			Expenditure (Kshs.Million)			Absorption Rate (%)
		Recur-rent	Devel-opment	Total	Recur-rent	Devel-op-ment	Total	
General Ad-ministration Planning and Support Services	Human Resourc-es and Support Services	1,535.26	-	1,535.26	1,695.09	-	1,695.09	80
	Financial Manage-ment Services	56.78	-	56.78	41.98	-	41.98	74
	Information Communications Services	5.12	-	5.12	3.01	-	3.01	59
	Administrative Services	5.69	-	5.69	4.98	-	4.98	87
Public Ser-vice Trans-formation	Human Resource Management	4,928.12	-	4,928.12	4,447.27	-	4,447.27	90
	Human Resource Development	1,945.15	1,399.41	3,344.56	1,459.34	1,082.11	2,541.45	76
	Management Con-sultancy Services	122.24	-	122.24	90.88	-	90.88	74
	Huduma Kenya Service Delivery	1,265.45	342.00	1,607.45	832.02	120.66	952.68	59
	Public Service Reforms	38.93	-	38.93	26.83	-	26.83	69
National Youth Ser-vice	Paramilitary Train-ing and Service Regimentation	4,828.02	115.00	4,943.02	3,621.02	115.00	3,736.02	76
	Technical and Vo-cational Training	4,209.80	-	4,209.80	3,157.35	-	3,157.35	75
	Enterprise Devel-opment	811.88	-	811.88	608.91	-	608.91	75
Total		19,752.44	1,856.41	21,608.85	15,988.69	1,317.77	17,306.45	80

Source: The State Department for Public Service

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

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

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

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

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

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

Source: The State Department for Public Service

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

4.10.17.4 Projects Implementation Status for the State Department for Public Service

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

Table 4.198: State Department for Public Service Projects Implementation Status

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

Project Name (a)	Project Commence-ment Date (b)	Expected date of Comple-tion of the Project (c)	Source of Funds (GoK/ Donor) (d)	Estimated Value of the Project (Kshs. Million) (e)	Funding in the first nine months of FY 2025/26 (Kshs.Mil-lion) (f)	Expendi-ture in the first nine months of FY 2025/26 (Kshs.Mil-lion) (g)	Cumula-tive project expenditure as of 31 st March, 2026 (Kshs. Million) (h)	Per centage (%) of Comple-tion
Completion of Tuition complex at KSG Matuga	2018	2028	GoK	745	-	-	157	21
Completion of hostels 112 bed capacity single rooms at KSG-Embu	2018	2028	GoK	1,200	-	-	319	27
Completion of tuition complex at KSG-Baringo	2018	2028	GoK	624	117	117	321	51
Japanese Grants for Human Re-source Develop-ment Scholar-ships (JDS)	2021	2028	GoK/Foreign	2,093	183	6	382	18
Upgrading of GHRIS	2021	2028	GoK	560	-	-	88	16

Source: The State Department for Public Service

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

4.10.18 The Parliamentary Service Commission

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

4.10.18.1 Budget Performance by the Parliamentary Service Commission

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

4.10.18.2 Parliamentary Service Commission Programmes and Sub-Programme Performance

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

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

Pro-grammes	Sub-Pro-grammes	Gross Estimates (Kshs.Million)			Expenditure (Kshs.Million)			Ab-sorp-tion Rate (%)
		Recurrent	Develop-ment	Total	Recurrent	Develop-ment	Total	
General Ad-ministration, Planning and Support Services	General Administrative Services	2,525.79	-	2,525.79	2,032.94	-	2,032.94	80
	Public Partic-ipation and Outreach	48.08	-	48.08	37.90	-	37.90	79
	Diplomacy and Parliamentary Democracy	6.70	-	6.70	3.63	-	3.63	54
	Internal Audit Services	28.30	-	28.30	17.57	-	17.57	62
Human Resources Management and Devel-opment	Human Resources Management	113.52	-	113.52	61.33	-	61.33	54
	Human Resources Development	142.48	-	142.48	96.60	-	96.60	68
Total		2,839.87	-	2,839.87	2,249.98	-	2,249.98	79

Source: The Parliamentary Service Commission

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

4.10.18.3 Non-financial Performance by the Parliamentary Service Commission

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

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

Programme	Sub-Pro-gramme	Key Output	Key Performance Indicator	Annual Tar-get(s)	Achieved as of 31 st March 2026	Variance
General Administra-tion, Planning and Support Services Programme	General Ad-ministrative Services	Policy Advisory	No. of Policy Advisory	115	117	2
		Management/Board Resolutions	No. of Management/ Board Resolutions	40	33	(7)
		PSC Annual Report	No. of Annual report prepared	1	-	(1)
		Policy Papers con-sidered	No. of Policy Papers and Advisories tabled	32	32	-

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

Source: The Parliamentary Service Commission

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

4.10.19 The National Assembly

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

4.10.19.1 Budget Performance by the National Assembly

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

4.10.19.2 National Assembly Programmes and Sub-Programme Performance

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

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

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

Source: The National Assembly

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

4.10.19.3 Non-financial Performance by the National Assembly

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

Table 4.202: Non-Financial Performance by the National Assembly

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

Source: The National Assembly

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

4.10.20 The Parliamentary Joint Services

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

4.10.20.1 Budget Performance by the Parliamentary Joint Services

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

4.10.20.2 Parliamentary Joint Services Programmes and Sub-Programme Performance

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

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

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

Source: The Parliamentary Joint Services

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

4.10.20.3 Non-financial Performance by the Parliamentary Joint Services

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

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

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

Source: The Parliamentary Joint Services

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

4.10.20.4 Projects Implementation Status for the Parliamentary Joint Services

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

Table 4.205: Parliamentary Joint Services Projects Implementation Status

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

Project Name (a)	Project Commence-ment Date (b)	Expected Project End Date (c)	Source of Funds ((d)	Estimat-ed Value of the Project (Kshs. Million) (e)	Funding received in the first nine months of FY2025/26 (Kshs.Mil-lion) (f)	Expendi-ture in the first nine months of FY2025/26 (Kshs. Million) (g)	Cumula-tive Expen-diture as of 31 st March, 2026 (Kshs. Million) (h)	Project Com-pletion Rate (%)
Refurbishment of Various Buildings	18.09.2020	30.6.2025	GOK	260.77	105.00	98.35	371.88	98

Source: The Parliamentary Joint Services

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

4.10.21 The Senate

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

4.10.21.1 Budget Performance by the Senate

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

4.10.21.2 Senate Programmes and Sub-Programme Performance

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

Table 4.206: The Senate Programme and Sub-Programme Performance

Programmes	Sub-Pro-grammes	Gross Estimates (Kshs.Million)			Expenditure (Kshs.Million)			Ab-sorption Rate (%)
		Recur-rent	Devel-op-ment	Total	Recur-rent	Develop-ment	Total	
Senate Leg-islation and Oversight	Legislative, Procedural and Oversight	3,138.50	-	3,138.50	2,490.59	-	2,490.59	79
	Legislative Sup-port Services	131.50	-	131.50	123.86	-	123.86	94
Senate Rep-resentation, Liaison and Inter-governmental Relations	Senate Repre-sentation	2,048.00	-	2,048.00	1,520.76	-	1,520.76	74
	Liaison and Outreach	83.00	-	83.00	128.00	-	128.00	154
General Administra-tion, Planning and Support Services	General Adminis-tration	2,491.92	-	2,491.92	1,921.00	-	1,921.00	77
	Planning and Support Services	306.25	-	306.25	295.60	-	295.60	97
Total		8,199.17	-	8,199.17	6,479.80	-	6,479.80	79

Source: The Senate

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

4.10.21.3 Non-financial Performance by the Senate

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

Table 4.207: Non-Financial Performance by the Senate

Programme	Sub-Pro-gramme	Key Output	Key Performance Indicator	Annual Tarket(s)	Achieved as of 31 st March 2026	Vari-ance
Senate Leg-islation and Oversight	Legislative, Procedural and Oversight	Senate Sitzings	Number of Sitzings	90	92	2
		Motions	Number of Motions	80	85	5
		Petitions	Number of Petitions	30	35	5
		Statements	Number of Statements	300	344	44
		Impeachment	Number of impeachments	1	3	2
		Reports	Number of Outreach reports	8	12	4
		Communication from the Chair	Number of Communica-tions Sent	150	22	(128)
	Legislative Support Ser-vices	Bills	Number of Bills published	30	15	(15)
		Safe and orderly Chamber	% of Safety and Order	100	100	-
		Public Education and Outreach	Number of programmes	60	167	107
Senate Rep-resentation, Liaison and Intergovern-mental Relations	Senate Repre-sentation	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 pro-grammes	Number of programmes	4	7	3

Source: The Senate

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

4.10.22 The Commission on Revenue Allocation

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

4.10.22.1 Budget Performance by The Commission on Revenue Allocation

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

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

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

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

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

Source: The Commission on Revenue Allocation

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

4.10.22.3 Non-financial Performance by The Commission on Revenue Allocation

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

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

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

Source: The Commission on Revenue Allocation

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

4.10.23 The Public Service Commission

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

4.10.23.1 Budget Performance by the Public Service Commission

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

4.10.23.2 Public Service Commission Programmes and Sub-Programme Performance

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

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

Programme	Sub-Pro-gramme	Gross Gross Estimates (Kshs.million)			Gross Expenditure (Kshs.million)			Absorp-tion Rate
		Recurrent	Develop-ment	Total	Recurrent	Develop-ment	Total	%
General Administra-tion Planning and Support Services	Administration	871.09	-	871.09	628.56	-	628.56	72
	Board Manage-ment Services	45.16	-	45.16	34.18	-	34.18	76
Human Resource Management and Develop-ment	Establishment and Manage-ment Consul-tancy Services	64.68	-	64.68	48.95	-	48.95	76
	Human Resource Man-agement	201.06	-	201.06	146.18	-	146.18	73
	Human Re-source Devel-opment	2,150.86	-	2,150.86	1,327.30	-	1,327.30	62
Governance and National Values	Compliance and Quality Assurance	93.62	-	93.62	68.92	-	68.92	74
	Ethics, Gover-nance and Na-tional Values	74.89	-	74.89	54.51	-	54.51	73
Performance and Produc-tivity Manage-ment	Performance and Productivi-ty Management	39.27	-	39.27	29.47	-	29.47	75
Administra-tion of Qua-si-Judicial Functions	Court Litigation and Regula-tions	13.90	-	13.90	9.37	-	9.37	67
	Admin of Coun-ty Appeal	7.15	-	7.15	4.40	-	4.40	61
Total		3,561.68	-	3,561.68	2,351.84	-	2,351.84	66

Source: The Public Service Commission

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

4.10.23.3 Non-financial Performance by the Public Service Commission

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

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

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

Source: The Public Service Commission

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

4.10.23.4 Projects Implementation Status for the Public Service Commission

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

Table 4.212: Public Service Commission Project's implementation Status

Project Title	Project Commence-ment date	Expected date of comple-tion of the Project	Source of Funds	Estimated Value of the Project (Kshs.)	Funding in the first nine months of FY 2025/26 (Kshs. Million)	Expendi-ture in the first nine months of FY 2025/26	Cumula-tive Expendi-ture as of 31 st March 2026	Ab-sorp-tion capac-ity (%)
Refurbishment of Old Commis-sion House	FY 2016/17	FY 2026/27	GoK	400.00	-	-	237.21	59

Source: The Public Service Commission

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

4.10.24 The Salaries and Remuneration Commission

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

4.10.24.1 Budget Performance by the Salaries and Remuneration Commission

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

4.10.24.2 Salaries and Remuneration Commission Programmes and Sub-Programme Performance

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

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

Programmes	Sub-Pro-grammes	Gross Estimates (Kshs.Million)			Expenditure (Kshs.Million)			Absorp-tion Rate (%)
		Recurrent	Develop-ment	Total	Recur-rent	Develop-ment	Total	
Salaries and Remuneration Management	Remuneration and Benefits Management	751.72	-	751.72	458.75	-	458.75	61
	Total	751.72	-	751.72	458.75	-	458.75	61

Source: The Salaries and Remuneration Commission

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

4.10.25 Non-financial Performance by the Salaries and Remuneration Commission

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

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

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

Source: Salaries and Remuneration Commission

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

4.10.26 The Office of the Auditor General

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

4.10.26.1 Budget Performance by the Auditor General

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

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

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

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

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

Source: The Auditor General

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

4.10.26.3 Non-financial Performance by the Auditor General

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

Table 4.216: Non-Financial Performance by the Auditor General

Pro-gramme	Sub-programme	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st March 2026	Vari-ance
Audit Ser-vices	National Government Audits	National Govern-ment Regularity Audit Reports	No. of National Govern-ment Regularity Audit Reports to be issued	1,163	1,163	-
	NGCDF Audits	NGCDF Regularity Audit Reports	No. of NGCDF Regular-ity Audit Reports to be issued	290	290	-
	County Government Audit	County Government Regularity Audit Reports	No. of County Govern-ment Regularity Audit Reports to be issued	1,099	1,099	-
	Education and Health Institutions Audit Services	Education and Health Institutions Regularity Audit Reports	No. of Education and Health Institutions Regularity Audit Reports to be issued	500	-	(500)
	Special Audits	Special Audit Re-ports	No. of Special Audit Reports issued	40	8	(32)

Source: Auditor General

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

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

4.10.26.4 Projects Implementation Status for the Office of the Auditor General

Table 4.217 summarises the projects undertaken by the Auditor General.

Table 4.217: Auditor General Projects Implementation Status

Project Name (a)	Project Commence- ment Date (b)	Expected Project End Date (c)	Source of Funds (d)	Estimated Value of the Proj- ect (Kshs.Mil- lion) (e)	Fund- ing in the first nine months of FY 2025/26 (Kshs. Million) (f)	Expen- di- ture in the first nine months of FY 2025/26 (Kshs. Million) (g)	Cumula- tive expendi- ture as of 31 st March 2026 (Kshs.) (h)	Absorp- tion rate (%)
Construction of OAG Mombasa Office Block-HQ	01/07/18	30/06/28	GoK	1,610.00	300	-	152.14	9
Capital Grants from Internation- al Development Fund	01/07/23	Continuous	Foreign	30.00	30	-	20.93	70

Source: The Auditor General

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

4.10.27 The Controller of Budget

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

4.10.27.1 Budget Performance by the Controller of Budget

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

4.10.27.2 Controller of Budget Programmes and Sub-Programme Performance

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

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

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

Source: The Controller of Budget

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

4.10.27.3 Non-financial Performance by the Controller of Budget

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

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

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

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

Source: Office of the Controller of Budget

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

4.10.28 The Commission on Administrative Justice

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

4.10.28.1 Budget Performance by the Commission on Administrative Justice

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

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

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

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

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

Source: The Commission on Administrative Justice

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

4.10.28.3 Non-financial Performance by the Commission on Administrative Justice

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

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

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

Source: The Commission on Administrative Justice

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

4.11. Social Protection, Culture and Recreation Sector

4.11.1 Introduction

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

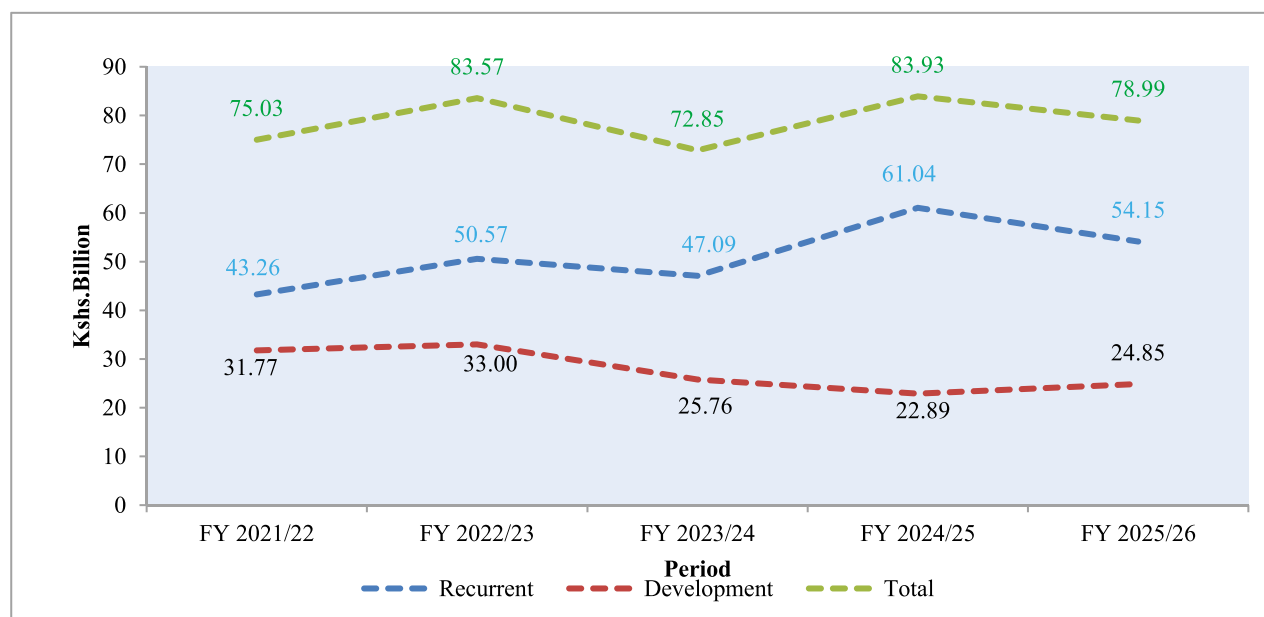
The strategic roles played by the Sector in the country's transformation and socio-economic development include Promoting and supporting youth empowerment and development; strengthening youth mainstreaming in all sectors; spearheading the management of youth policy and legislations; promoting engagement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

4.11.2 Budget Performance for SPCR Sector

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

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

Figure 4.19: Budgetary Allocation Trend for the SPCR Sector



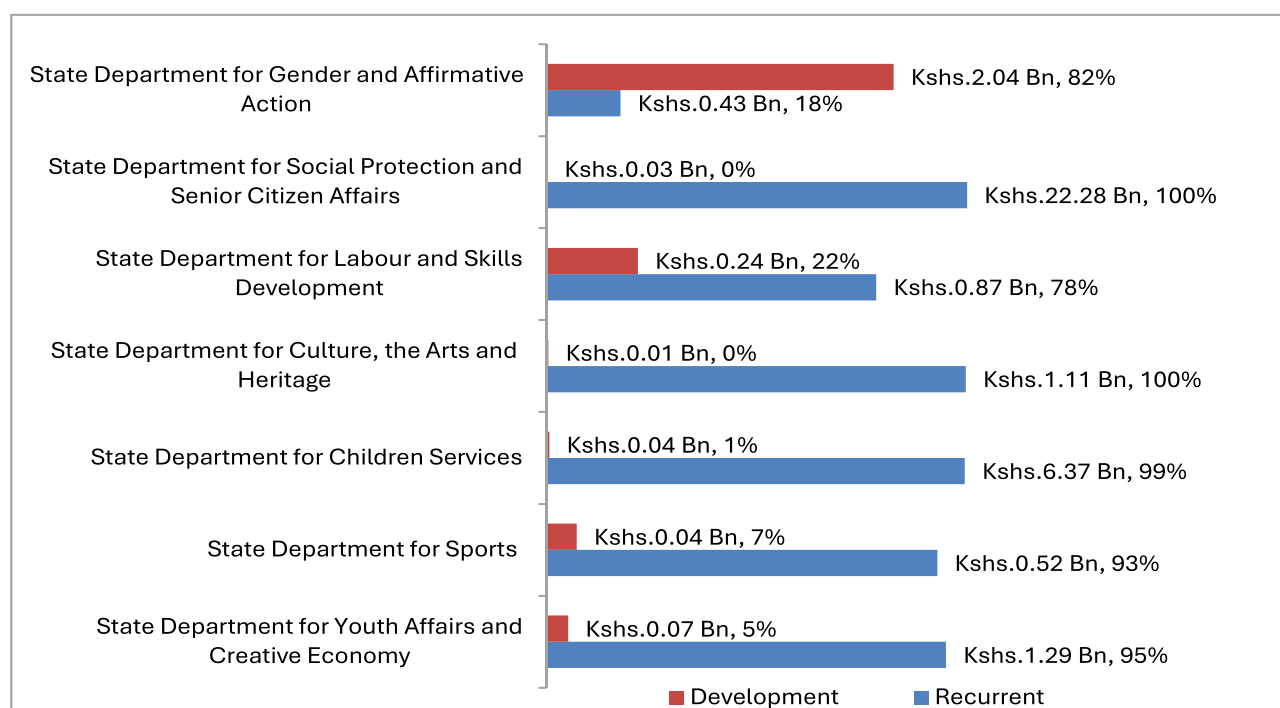
Source: National Treasury

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

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

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

Figure 4.20: Exchequer Issues to the SPCR Sector



Source: National Treasury

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

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

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Budget	% of Expenditure to Gross Budget	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
State Department for Youth Affairs and Creative Economy	2.67	2.17	0.88	0.74	41	28	2.23	2.05	1.75	1.86	86	86
State Department for Sports	15.84	0.10	0.08	15.10	80	95	1.63	1.06	4.67	4.91	441	302
State Department for Culture, Arts and Heritage	0.81	0.06	0.03	0.02	44	2	2.77	2.14	1.82	2.22	85	80
State Department for Labour and Skills Development	0.77	0.77	0.31	0.66	40	86	4.30	1.62	1.32	3.24	82	75
State Department for Social Protection and Senior Citizen Affairs	0.19	0.19	0.13	0.13	71	67	29.13	29.03	30.28	30.15	104	104
State Department for Children Services	0.24	0.24	0.07	0.03	29	12	12.07	12.07	10.66	10.46	88	87
State Department for Gender and Affirmative Action	4.33	4.13	2.05	4.06	50	94	2.02	1.88	1.12	1.12	59	55
Total	24.85	7.66	3.55	20.74	46	83	54.15	49.84	51.62	53.97	104	100
Sector Summary												
	Gross Estimates		Net Estimates	Exchequer Issues		Expenditure	% of Exchequer to Net Estimates		% of Expenditure to Gross Estimates			
Development	24.85		7.66	3.55		20.74	46		83			
Recurrent	54.15		49.84	51.62		53.97	104		100			
Total	78.99		57.50	55.17		74.70	96		95			

Source: MDAs and National Treasury

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

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

4.11.3 The State Department for Youth Affairs and Creative Economy

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

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

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

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

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

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

Pro-grammes	Sub-Programmes	Original Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorp- tion Rate (%)
		Recur- rent	Develop- ment	Total	Recur- rent	Develop- ment	Total	
Youth Em- powerment Services	Youth Social and Sus- tainable Community Development	119.78	478.80	598.58	89.66	120.44	210.10	35
	Youth employment and employability scheme	-	2.63	2.63	-	-	-	-
	Youth Mentorship, Leadership and Gover- nance	43.02	-	43.02	32.58	-	32.58	76
Youth De- velopment Services	Youth Development Research and Quality Management	25.06	10.53	35.59	18.01	-	18.01	51
	Youth Entrepreneur- ship, Innovation and Talent Development	87.38	1,646.28	1,733.65	63.90	665.94	729.84	42
	Youth Development Field Extension Services	549.25	79.50	628.75	411.47	1.90	413.37	66
General Ad- ministration, Planning and Support	Administration and Support Services	592.97	-	592.97	735.36	-	735.36	124
Film De- velopment Services	Film Services develop- ment services	811.15	454.70	1,265.85	573.23	32.96	606.19	48
Total		2,228.61	2,672.43	4,901.04	1,924.21	821.24	2,745.46	56

Source: The State Department for Youth Affairs and Creative Economy

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

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

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

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

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

Source: The State Department for Youth Affairs and Creative Economy

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

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

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

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

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

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

Source: The State Department for Youth Affairs and Creative Economy

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

4.11.4 The State Department for Sports

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

4.11.4.1 Budget Performance for the State Department for Sports

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

4.11.4.2 State Department for Sports Programmes and Sub-Programme Performance

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

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

Pro-grammes	Sub-Programmes	Original Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorp- tion Rate (%)
		Recur- rent	Devel- opment	Total	Recur- rent	Devel- opment	Total	
Sports	Sports Training and Competitions	680.44	70.00	750.44	4,337.05	-	4,337.05	578
	Development and Management of Sports Activities	737.87	15,765.00	16,502.87	212.50	15,098.08	15,310.58	93
	General Adminis- tration, Planning and Support Services	208.45	-	208.45	359.41	-	359.41	172
Total		1,626.76	15,835.00	17,461.76	4,908.96	15,098.08	20,007.04	115

Source: State Department for Sports

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

4.11.4.3 Non-financial Performance by the State Department for Sports

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

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

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

Source: State Department for Sports

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

4.11.5 The State Department for Children Services

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

4.11.5.1 Budget Performance by the State Department for Children Services

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

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

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

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

Pro-grammes	Sub-Programmes	Original Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Ab-sorption Rate (%)
		Recur-rent	Develop-ment	Total	Recurrent	Develop-ment	Total	
Social Pro-tection and Children's Services	Social Welfare and Vocational Reha-bilitation	-	233.77	233.77	-	28.28	28.28	12
	Community Mobilisation and Development	-	10.23	10.23	-	-	-	-
	Child Community Support Services	2,133.91	-	2,133.91	1,030.35	-	1,030.35	48
	Child Rehabilita-tion and Custody	472.16	-	472.16	135.82	-	135.82	29
National So-cial Safety Net	Social Assistance to Vulnerable Groups	2,606.07	244.00	2,850.07	1,166.18	28.28	1,194.46	42
General Ad-ministration, Planning and Support Services	Administrative Support Services	9,310.74	-	9,310.74	9,238.18	-	9,238.18	99
Total		12,074.08	244.00	12,318.08	10,462.48	28.28	10,490.76	85

Source: The State Department for Children Services

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

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

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

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

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

Source: The State Department for Children Services

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

4.11.6 The State Department for Culture and Heritage

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

4.11.6.1 Budget Performance by the State Department for Culture and Heritage

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

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

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

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

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

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

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

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

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

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

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

Source: State Department for Culture and Heritage

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

4.11.6.4 Project Implementation for the State Department for Culture and Heritage

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

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

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

Source: The State Department for Culture and Heritage

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

4.11.7 The State Department for Labour and Skills Development

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

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

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

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

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

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

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

Source: State Department for Labour and Skills Development

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

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

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

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

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

Source: State Department for Labour and Skills Development

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

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

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

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

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

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

Source: The State Department for Labour and Skills Development

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

4.11.8 The State Department for Social Protection and Senior Citizen Affairs

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Source: State Department for Social Protection and Senior Citizen Affairs

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

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

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

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

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

Project Name	Project Commence-ment Date	Expected Project End Date	Source of Funds	Estimat-ed Value of the Project (Kshs. Million)	Total funding in the first nine months of FY 2025/26 (Kshs. Million)	Expendi-ture in the first nine months of FY 2025/26 (Kshs. Million)	Cumula-tive project expendi-ture as of 31 st March, 2026 (Kshs. Million)	Percent-age of Com-pletion
Upgrading of Com-munity Capacity Support Centres in Kirinyaga & Kilifi	6/14/2021	06/30/2028	GOK	125.93	10	10	55.30	40
Kenya Social and Economic Inclusion Project Phase 2	1/10/2025	30/06/2030	GOK/ Do-nor	17,000.00	148.12	123.49	348.90	-

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

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

4.11.9 The State Department for Gender and Affirmative Action

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

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

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

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

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

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

Programmes	Sub-Pro-grammes	Original Estimates (Kshs. million)			Expenditure (Kshs. million)			Ab-sorp-tion Rate (%)
		Recur-rent	Develop-ment	Total	Recur-rent	Develop-ment	Total	
Community Development	Affirmative Action	940.81	4,000.00	4,940.81	470.41	4,000.00	4,470.41	90

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

Source: The State Department for Gender and Affirmative Action

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

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

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

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

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

Source: The State Department for Gender and Affirmative Action

NPGAD* - National Policy on Gender and Development

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

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

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

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

Project Name	Project Commence-ment Date	Expected Project End Date	Source of Funds	Estimated Value of the Project (Kshs. Mn)	Funding in the first nine months of FY 2025/26 (Kshs. Mn)	Expen-diture in the first nine months of FY 2025/26 (Kshs. Million)	Cumu-lative project expendi-ture as of 31 st March 2026 (Kshs. Mn)	Percent-age of Complet-ion
Affirmative Action Social Develop-ment Fund	01st July 2015	Continu-ous	GoK	37,704.05	4,000.00	4,000.00	27,204.50	72
Construction of a Safe Home for vic-tims 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	Continu-ous	GoK and Donor	980.50	564.76	46.73	611.49	80
GoK/UNFPA 10 th Country Program	01st July 2023	30 th June 2026	GoK and Donor	109.70	55.98	11.34	67.32	61

Source: The State Department for Gender and Affirmative Action

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

5. KEY ISSUES AND RECOMMENDATIONS

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

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

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

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

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

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

5.2. Delays in completion of multi-year projects

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

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

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

5.3. Accumulation of Trade Payables/Pending Bills

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

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

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

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

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

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

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

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

6. EMERGING ISSUES

6.1. Introduction

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

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

6.2. Public Debt Stock

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

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

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

6.3. Debt Servicing

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

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

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

6.4. International Sovereign Bond Buybacks

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

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

Table 6.242: Summary of Euro Bonds Repurchased by the Government

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

Source: National Treasury

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

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

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

6.5. Conclusion

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

6.6. Policy Recommendations

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

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

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

7. CONCLUSION

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

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

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

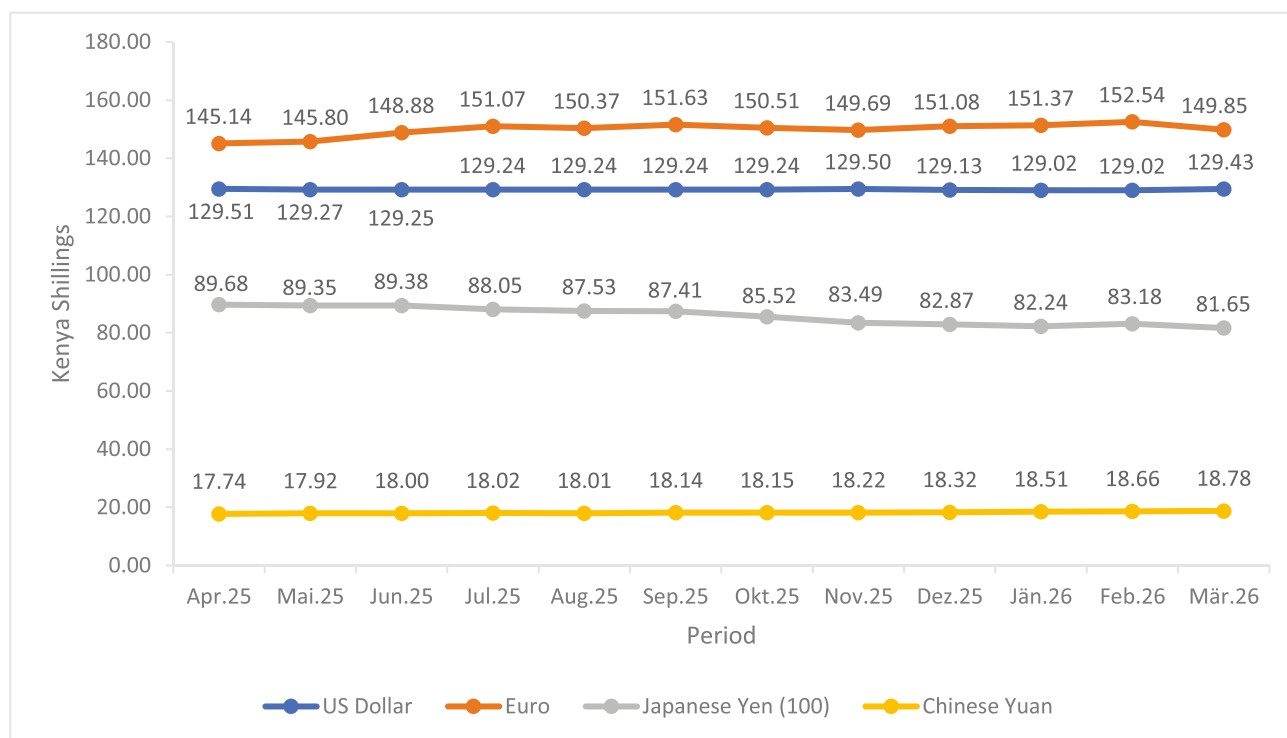
In the first nine months of FY 2025/26, the Controller of Budget identified issues that should be addressed for seamless budget implementation. These included delays in the procurement of goods and services and the finalisation of contracts by MDAs; a high number of outstanding Trade Payables (Pending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

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

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

8. ANNEXES

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



Source: Central Bank of Kenya

Annex II: Exchequer Issues under Article 223 of the Constitution

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

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

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

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

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

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

Name of the MDA	Purpose for Funding	Amount Approved by Cabinet Secretary (CS)- National Treasury			Requests for Withdrawals Approved by the Controller of Budget		
		Date	Recurrent (Kshs.)	Development (Kshs.)	Date	Recurrent (Kshs.)	Development (Kshs.)
	To facilitate the implementation of the Kenya Electricity Expansion Project by Rural Electrification & Renewable Energy Corporation (RREC)	11/13/2025		111,000,000			
Sub-Total			-	3,611,000,000	0	-	-
State Department for Medical Services	To Carter for payment of Africa Vaccines Acquisition Trust(AVAT) Facility	18/12/2025		7,253,163,004			
	To cater for the payment of pending bills incurred under the Kenya COVID-19 Health Emergency Response Project	18/8/2025		896,811,376			
Sub-Total			-	8,149,974,380	0	-	-
State Department for Transport	Loan AIA to facilitate the clearance of outstanding invoices under the supply & Commissioning of the Kenya Railways Rolling Stock Project	11/12/2025	2,060,941,582				
	To facilitate payments for the Mombasa Special Economic Zone Project (Dongo Kundu)	8/21/2025		6,300,000,000			
Sub-Total			2,060,941,582	6,300,000,000	0	-	-
State Department for Water and Sanitation	To ensure the Project implementation period which ends on 14th December, 2025 is met and facilitate necessary payments under the project	12/16/2025		300,000,000			
	Request to access the full FY2025/26 budget for Kenya Security Climate Resilience Project which was expected to conclude on 30th September 2025	9/4/2025		300,000,000			
Sub-Total			-	600,000,000	-	-	-

Name of the MDA	Purpose for Funding	Amount Approved by Cabinet Secretary (CS)- National Treasury			Requests for Withdrawals Approved by the Controller of Budget		
		Date	Recurrent (Kshs.)	Development (Kshs.)	Date	Recurrent (Kshs.)	Development (Kshs.)
Office of the Deputy President	To cater for Hospitality Supplies & Services, Hire of Transport and other Operating Expenses	2/10/2025	550,000,000		1/19/2026	142,390,773	
					2/6/2026	103,134,738	
	To facilitate Other Operations	3/31/2026	100,000,000				
	To facilitate Other Operations	2/10/2026	200,000,000		2/12/2026	132,991,700	
	For Hospitality supplies and Services and for Other Operating Expenses	12/18/2025	200,000,000		2/25/2026	129,319,040	
Sub-Total			1,050,000,000	-		507,836,252	
State De- partment for Irrigation	To facilitate fast tracking of the Loan Agreement from JICA for the Mwea Irrigation Project	10/31/2025	38,754,246				
Sub-Total			38,754,246	-	0	-	-
State Department for Culture, Heritage and Arts	To facilitate the planning and hosting of Kenya Music and Piny Luo Cultural Festival	13/11/25	169,000,000		1/23/2026	105,000,000	
	To facilitate the planning and hosting of Kapkugo Cultural Festival	11/25/2025	99,970,000				
Sub-Total			268,970,000	-		105,000,000	-
State De- partment for MSMEs	Donor fund IDA under National Youth Opportunities Towards Advancement Project (NYOTA)	11/25/2025		3,577,812,550	2/10/2026		586,365,392
					2/17/2026		416,646,808
					2/13/2026	213,465,839	
					3/18/2026		451,191,183
					3/24/2026		154,086,000
					3/30/2026		150,244,189
Sub-Total			-	3,577,812,550		213,465,839	1,758,533,572
National Intelligence Service	To cater for enhanced National Security Operations	1/12/2025	1,000,000,000				

Name of the MDA	Purpose for Funding	Amount Approved by Cabinet Secretary (CS)- National Treasury			Requests for Withdrawals Approved by the Controller of Budget		
		Date	Recurrent (Kshs.)	Development (Kshs.)	Date	Recurrent (Kshs.)	Development (Kshs.)
Sub-Total			1,000,000,000	-	0	-	-
National Po- lice Service	For security-re- lated expendi- tures	31/12/25	300,000,000				
	To cater for secu- rity related and Operational ex- penditures under the Presidential Escort Unit and GSU-Reece &G-company	12/8/2025	300,000,000		2/12/2026	77,539,300	
	To cater for the shortfall on the Group Life Insur- ance Cover for members of the National Police Service and the Kenya Prisons Service	11/25//25	2,000,000,000		2/16/2026	2,000,000,000	
Sub-Total			2,600,000,000	-		2,077,539,300	-
Prime Cabinet Secretary	To facilitate the operations of the Office of the Prime Cabinet Secretary	12/6/2025	80,000,000				
Sub-Total			80,000,000	-		-	
State Department for Public Health and Professional Standards	To cater for im- plementation of the Health Intern- ship Programme	12/9/2025	5,630,000,000		3/9/2026	1,720,676,238	
					3/26/2026	741,103,349	
					3/31/2026	871,206,791	
Sub-Total			5,630,000,000			1,720,676,238	
State Department for Tech- nical and Vocational Education and Training	To cater for the implementation of a new do- nor-funded Proj- ect (Kenya-China TVET Project Phase III)	6/1/2026		3,967,967,382			
	To ensure the timely enrolment of Beneficiaries into TVET institu- tions by January 2026	12/18/2025	120,000,000				
Sub-Total			120,000,000	3,967,967,382	0	-	-
Teacher's Service Commis- sion	To facilitate pay- ments to Social Health Authority for Staff Medical Cover	1/16/2026	7,000,000,000			7,000,000,000	
Sub-Total			7,000,000,000	-		7,000,000,000	

Name of the MDA	Purpose for Funding	Amount Approved by Cabinet Secretary (CS)- National Treasury			Requests for Withdrawals Approved by the Controller of Budget		
		Date	Recurrent (Kshs.)	Development (Kshs.)	Date	Recurrent (Kshs.)	Development (Kshs.)
State Department for Immigration and Citizen Services	To facilitate the ongoing Joint National and Civil Mobile Registration Outreach Programme towards efficient registration for National identity cards and birth certificates	1/28/2026	1,701,621,650	1,842,000,000			
Sub-Total			1,701,621,650	1,842,000,000			
State Department for Sports	To facilitate payment of the Africa Cup of Nations (AFCON) 2027 hosting fees	3/27/2026		3,900,000,000	3/30/2026		3,900,000,000
Sub-Total			-	3,900,000,000		-	3,900,000,000
State Department for Correctional services	To cater for short fall on trainee allowances, food and ration as well as expenses related to the pass out parade of the Prisons recruits	2/12/2026	300,000,000				
Sub-Total			300,000,000	-		-	-
Total			207,987,348,367	68,773,497,972	-	185,336,053,061	21,472,954,107
Total Issues under Article 223			206,809,007,168				
Total Gross Estimates			4,690,569,079,605				
Percentage of approval to Gross Estimates			6%		4%		

Source: National Treasury and OCOB

Annex III: Recurrent Vote Budget Performance

VOTE CODE	MINISTRY/ STATE DEPARTMENT / AGENCY	Original Gross Estimates (Kshs.)	Original Net Estimates (Kshs.)	Original AIA (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
R1011	The Executive Office of the President	4,535,303,961	4,520,303,961	15,000,000	3,750,319,992	3,802,637,835	83	84
R1012	Office of the Deputy President	2,972,134,559	2,968,834,559	3,300,000	3,531,644,384	3,464,440,122	119	117
R1013	Office of the Prime Cabinet Secretary	356,636,938	356,636,938	-	331,951,078	341,420,130	93	96
R1014	State Department for Parliamentary Affairs	363,508,889	363,508,889	-	225,062,357	218,892,182	62	60
R1016	State Department for Cabinet Affairs	228,723,204	228,723,204	-	129,973,282	132,678,028	57	58
R1017	State House	7,684,001,432	7,681,901,432	2,100,000	12,333,079,703	10,790,471,664	161	140
R1018	State Department for National Government Coordination	1,022,343,631	1,022,343,631	-	529,845,641	672,715,709	52	66
R1023	State Department for Correctional Services	37,844,201,992	37,832,701,992	11,500,000	27,055,533,152	27,965,263,353	72	74
R1024	State Department for Immigration and Citizen Services	11,704,434,808	9,180,034,808	2,524,400,000	7,268,456,691	10,275,720,154	79	88
R1025	National Police Service	125,378,559,155	125,312,631,555	65,927,600	92,236,557,016	96,374,896,534	74	77
R1026	State Department for Internal Security and National Administration	31,864,535,087	31,734,465,087	130,070,000	33,263,334,069	29,987,996,746	105	94
R1032	State Department for Devolution	1,331,230,248	1,331,230,248	-	1,055,874,978	997,100,718	79	75
R1033	State Department for Special Programmes	488,084,242	488,084,242	-	6,926,321,753	9,940,734,637	1,419	2,037
R1036	State Department for the ASALs and Regional Development	7,073,576,046	6,595,076,046	478,500,000	5,408,756,503	5,410,344,975	82	76
R1041	Ministry of Defence	197,388,947,260	189,561,647,260	7,827,300,000	138,422,912,501	147,544,508,155	73	75
R1053	State Department for Foreign Affairs	23,017,743,588	22,734,805,062	282,938,526	15,400,024,872	11,280,277,033	68	49

VOTE CODE	MINISTRY/ STATE DEPARTMENT / AGENCY	Original Gross Estimates (Kshs.)	Original Net Estimates (Kshs.)	Original AIA (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
R1054	State Department for Diaspora Affairs	717,827,342	717,827,342	-	449,554,809	481,649,636	63	67
R1064	State Department for Vocational and Technical Training	35,408,430,497	20,430,111,022	14,978,319,475	17,114,640,695	22,737,412,110	84	64
R1065	State Department for Higher Education and Research	140,953,021,967	86,164,033,390	54,788,988,577	76,088,940,176	125,788,300,811	88	89
R1066	State Department for Basic Education	109,421,772,577	108,054,099,951	1,367,672,626	81,743,330,358	83,516,549,269	76	76
R1067	State Department for Science, Innovation and Research	992,865,404	832,865,404	160,000,000	531,458,824	600,912,037	64	61
R1071	The National Treasury	64,379,788,911	48,499,588,911	15,880,200,000	44,202,881,436	48,728,754,769	91	76
R1072	State Department for Economic Planning	3,679,517,533	3,393,417,533	286,100,000	2,442,172,214	2,529,363,043	72	69
R1073	State Department for Public Investments and Assets Management	3,172,299,815	2,832,399,815	339,900,000	1,600,202,890	1,667,567,099	56	53
R1082	State Department for Medical Services	84,017,293,491	57,204,613,491	26,812,680,000	43,319,197,433	47,239,428,762	76	56
R1083	State Department for Public Health and Professional Standards	26,590,977,650	17,573,677,650	9,017,300,000	20,778,481,246	20,565,438,092	118	77
R1091	State Department for Roads	71,541,304,200	1,325,035,000	70,216,269,200	975,943,734	43,589,036,656	74	61
R1092	State Department of Transport	7,121,787,056	2,468,787,056	4,653,000,000	1,668,852,026	4,756,149,798	68	67
R1093	State Department for Shipping and Maritime Affairs	3,458,782,223	470,782,223	2,988,000,000	306,572,428	2,129,790,144	65	62
R1094	State Department for Housing and Urban Development	7,099,440,317	1,813,440,317	5,286,000,000	1,109,003,261	3,065,673,593	61	43
R1095	State Department for Public Works	3,691,723,471	2,153,323,471	1,538,400,000	1,454,930,288	1,545,321,389	68	42
R1097	State Department for Aviation and Aerospace Development	14,156,359,225	230,359,225	13,926,000,000	104,872,276	107,599,363	46	1
R1104	State Department for Irrigation	955,216,610	647,216,610	308,000,000	455,785,529	727,031,588	70	76

VOTE CODE	MINISTRY/ STATE DEPARTMENT / AGENCY	Original Gross Estimates (Kshs.)	Original Net Estimates (Kshs.)	Original AIA (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
R1109	State Department of Water and Sanitation	6,777,942,945	3,119,942,945	3,658,000,000	2,222,548,806	2,630,395,746	71	39
R1112	State Department for Lands and Physical Planning	5,780,168,880	3,252,168,880	2,528,000,000	2,279,436,692	3,781,788,060	70	65
R1122	State Department for Information Communications Technology & Digital Economy	3,553,589,165	3,130,589,165	423,000,000	2,241,405,209	2,588,262,722	72	73
R1123	State Department for Broadcasting & Telecommunications	6,197,161,772	3,482,161,772	2,715,000,000	2,382,249,718	2,687,038,452	68	43
R1132	State Department for Sports	1,626,760,837	1,058,460,837	568,300,000	4,670,446,758	4,908,959,802	441	302
R1134	State Department for Culture and Heritage	2,772,596,128	2,137,866,128	634,730,000	1,819,122,981	2,217,098,376	85	80
R1135	State Department for Youth Affairs	2,228,613,305	2,048,043,305	180,570,000	1,753,212,565	1,924,212,036	86	86
R1152	State Department for Energy	11,987,884,528	879,884,528	11,108,000,000	659,614,974	9,091,124,739	75	76
R1162	State Department for Livestock Development	5,035,409,832	2,728,709,832	2,306,700,000	2,047,215,588	3,733,542,116	75	74
R1166	State Department for the Blue Economy and Fisheries	2,998,201,290	2,877,201,290	121,000,000	2,138,673,648	2,218,782,763	74	74
R1169	State Department for Agriculture	17,792,712,489	6,006,312,489	11,786,400,000	4,466,487,828	13,195,794,952	74	74
R1173	State Department for Cooperatives	5,877,611,907	4,664,381,907	1,213,230,000	2,833,278,217	5,699,303,351	61	97
R1174	State Department for Trade	3,984,058,752	2,342,468,752	1,641,590,000	1,722,998,521	2,038,213,724	74	51
R1175	State Department for Industry	3,579,771,091	2,711,771,091	868,000,000	1,919,602,082	1,698,774,161	71	47
R1176	State Department for Micro, Small and Medium Enterprises Development	2,031,710,575	1,437,210,575	594,500,000	1,205,115,443	1,214,581,431	84	60
R1177	State Department for Investment Promotion	1,451,437,200	709,437,200	742,000,000	673,941,641	1,394,121,067	95	96
R1184	State Department for Labour and Skills Development	4,295,205,739	1,615,105,739	2,680,100,000	1,322,116,294	3,241,928,586	82	75
R1185	State Department for Social Protection and Senior Citizen Affairs	29,132,888,798	29,029,748,798	103,140,000	30,276,273,719	30,153,514,200	104	104

VOTE CODE	MINISTRY/ STATE DEPARTMENT / AGENCY	Original Gross Estimates (Kshs.)	Original Net Estimates (Kshs.)	Original AIA (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
R1186	State Department for Children Welfare Services	12,074,076,294	12,073,116,294	960,000	10,661,519,099	10,462,476,998	88	87
R1192	State Department for Mining	1,363,413,476	613,413,476	750,000,000	540,483,318	973,493,661	88	71
R1193	State Department for Petroleum	25,378,400,000	295,000,000	25,083,400,000	250,274,914	3,286,265,397	85	13
R1202	State Department for Tourism	11,525,438,141	760,958,141	10,764,480,000	545,449,345	5,124,141,633	72	44
R1203	State Department for Wildlife	11,955,504,637	3,799,504,637	8,156,000,000	1,920,276,479	11,364,744,398	51	95
R1212	State Department for Gender and Affirmative Action	2,015,151,049	1,880,151,049	135,000,000	1,115,516,025	1,118,406,838	59	55
R1213	State Department for Public Service	19,752,441,153	16,802,841,153	2,949,600,000	12,142,717,008	15,988,688,465	72	81
R1221	State Department for East African Community	1,034,727,960	1,034,727,960	-	549,538,615	554,185,138	53	54
R1252	The State Law Office	5,086,796,345	4,522,216,345	564,580,000	3,051,899,578	3,124,400,952	67	61
R1253	The State Department for Justice Human Rights and Constitutional Affairs	1,020,442,234	1,020,342,234	100,000	510,911,214	573,471,941	50	56
R1261	The Judiciary	25,237,400,000	24,871,354,027	366,045,973	18,653,515,459	17,443,931,925	75	69
R1271	Ethics and Anti-Corruption Commission	4,319,962,694	4,306,262,694	13,700,000	2,860,194,949	3,181,601,430	66	74
R1281	National Intelligence Service	51,447,229,480	51,447,229,480	-	50,807,193,082	53,934,189,912	99	105
R1291	Office of the Director of Public Prosecutions	4,395,631,922	4,388,131,922	7,500,000	3,953,817,882	4,052,204,171	90	92
R1311	Office of the Registrar of Political Parties	2,486,991,519	2,486,991,519	-	2,027,608,688	2,035,308,029	82	82
R1321	Witness Protection Agency	841,206,825	841,206,825	-	607,104,514	609,145,323	72	72

VOTE CODE	MINISTRY/ STATE DEPARTMENT / AGENCY	Original Gross Estimates (Kshs.)	Original Net Estimates (Kshs.)	Original AIA (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
R1331	State Department for Environment & Climate Change	3,894,894,324	2,551,994,324	1,342,900,000	1,722,357,426	1,773,822,190	67	46
R1332	State Department for Forestry	8,932,168,653	3,982,168,653	4,950,000,000	3,005,474,920	5,722,006,850	75	64
R2011	Kenya National Commission on Human Rights	530,334,902	530,334,902	-	318,605,695	360,255,794	60	68
R2021	National Land Commission	2,803,230,215	2,803,230,215	-	2,067,369,906	2,284,981,011	74	82
R2031	Independent Electoral and Boundaries Commission	9,302,347,536	9,302,347,536	-	4,553,641,233	4,670,409,320	49	50
R2041	Parliamentary Service Commission	2,839,865,359	2,839,865,359	-	2,311,714,782	2,249,977,893	81	79
R2042	National Assembly	28,568,556,038	28,568,556,038	-	19,354,842,042	19,368,605,812	68	68
R2043	Parliamentary Joint Services	6,818,110,806	6,794,110,806	24,000,000	4,689,827,574	4,744,527,487	69	70
R2044	Senate	8,199,167,797	8,199,167,797	-	6,230,561,808	6,479,798,317	76	79
R2051	Judicial Service Commission	842,410,000	842,410,000	-	628,436,838	625,680,394	75	74
R2061	The Commission on Revenue Allocation	370,005,079	370,005,079	-	216,297,687	259,149,649	58	70
R2071	Public Service Commission	3,561,677,980	3,546,677,980	15,000,000	2,312,622,414	2,351,835,623	65	66
R2081	Salaries and Remuneration Commission	751,716,658	751,716,658	-	460,673,514	458,750,025	61	61
R2091	Teachers Service Commission	386,510,363,906	385,552,363,906	958,000,000	296,415,094,635	300,187,284,205	77	78
R2101	National Police Service Commission	1,390,844,291	1,390,844,291	-	871,850,475	852,679,209	63	61
R2111	Auditor General	8,359,032,880	7,952,032,880	407,000,000	5,414,766,763	6,400,864,743	68	77
R2121	Controller of Budget	834,093,754	826,093,754	8,000,000	460,607,830	574,464,215	56	69

VOTE CODE	MINISTRY/ STATE DEPARTMENT / AGENCY	Original Gross Estimates (Kshs.)	Original Net Estimates (Kshs.)	Original AIA (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
R2131	The Commission on Administrative Justice	674,212,573	674,212,573	-	468,409,546	473,765,954	69	70
R2141	National Gender and Equality Commission	556,488,224	556,488,224	-	426,555,185	424,992,247	77	76
R2151	Independent Policing Oversight Authority	1,315,881,096	1,315,881,096	-	925,290,441	981,514,888	70	75
TOTAL _MDAs Recurrent		1,804,706,314,362	1,470,449,922,385	334,256,391,977	1,171,903,229,157	1,358,465,534,454	80	75
	Consolidated Fund Services	Original Gross Estimates (Kshs.)	Original Net Estimates (Kshs.)	Original AIA (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer issues to Net Estimates	% of Exchequer issues to Gross Estimates
CFS 050	Public Debt	1,901,389,947,018	1,901,389,947,018	-	1,364,692,700,932	1,352,058,941,325	72	71
CFS 051	Pensions & Gratuities	234,898,447,748	234,898,447,748	-	129,218,700,900	141,917,235,090	55	60
CFS 052	Salaries, Allowances & Miscellaneous (including Guaranteed Debt)	4,736,706,399	4,736,706,399	-	2,804,361,050	2,804,361,049	59	59
Total CFS		2,141,025,101,165	2,141,025,101,165	-	1,496,715,762,881	1,496,780,537,464	70	70
Total-Recurrent Vote		3,945,731,415,527.4	3,611,475,023,550.4	334,256,391,977.0	2,668,618,992,038.0	2,855,246,071,918.2	74	72

Source: National Treasury and MDAs

Annex IV: MDAs Recurrent Performance by Economic Classification

VOTE CODE	MINISTRY/ STATE DEPARTMENT / AGENCY	Compensation of Employees (Recurrent)			Other Recurrent (Recurrent Expenses less Compensation to Employees)		
		Gross Estimates (Kshs.)	Expenditure (Kshs.)	% of Expenditure to Budget	Gross Estimates (Kshs.)	Expenditure (Kshs.)	% of Expenditure to Budget
R1011	Executive Office of the President	1,956,945,496	1,457,880,917	74	2,578,358,465	1,977,285,593	77
R1012	Office of the Deputy President	766,100,000	759,358,207	99	2,206,034,559	2,531,962,810	115
R1013	Office of the Prime Cabinet Secretary	88,205,010	87,502,740	99	268,431,928	253,917,390	95
R1014	State Department for Parliamentary Affairs	222,857,610	143,751,646	65	140,651,279	72,061,913	51
R1016	State Department for Cabinet Affairs	86,216,547	62,144,916	72	142,506,657	70,533,112	49
R1017	State House	3,517,500,000	2,589,469,285	74	4,166,501,432	7,831,242,859	188
R1018	State Department for National Government Coordination	340,358,036	232,829,997	68	81,985,595	330,070,922	48
R1023	State Department for Correctional Services	29,137,265,600	21,419,276,054	74	8,706,936,392	5,745,056,775	66
R1024	State Department for Immigration and Citizen services	7,783,609,719	5,793,770,050	74	3,920,825,089	3,335,683,679	85
R1025	National Police Service	93,610,602,660	68,531,646,471	73	31,767,956,495	24,670,949,505	78
R1026	State Department for Internal Security & National Administration	17,036,930,875	12,690,041,326	74	14,827,604,212	16,598,529,191	112
R1032	State Department for Devolution	243,890,384	137,948,398	57	1,087,339,864	828,249,067	76
R1033	State Department for Special Programmes	21,968,557	10,058,118	46	466,115,685	9,930,676,719	2,131
R1036	State Department for the ASALs and Regional Development	283,960,000	183,077,525	64	6,789,616,046	5,227,267,450	77
R1041	Ministry of Defence	2,428,900,000	1,799,833,938	74	194,960,047,260	145,744,674,218	75
R1053	State Department for Foreign Affairs	12,767,831,737	6,220,745,786	49	10,249,911,851	5,059,531,247	49
R1054	State Department for Diaspora Affairs	252,299,991	185,156,014	73	465,527,351	194,746,989	42
R1064	State Department for Vocational and Technical Training	11,539,771,521	8,687,209,473	75	23,868,658,976	13,962,237,603	58

VOTE CODE	MINISTRY/ STATE DEPARTMENT / AGENCY	Compensation of Employees (Recurrent)			Other Recurrent (Recurrent Expenses less Compensation to Employees)		
		Gross Estimates (Kshs.)	Expenditure (Kshs.)	% of Expenditure to Budget	Gross Estimates (Kshs.)	Expenditure (Kshs.)	% of Expenditure to Budget
R1065	State Department for Higher Education and Research	213,949,842	159,265,050	74	140,739,072,125	125,622,094,347	89
R1066	State Department for Basic Education	5,042,400,000	3,656,069,596	73	104,379,372,577	79,823,891,095	76
R1067	State Department for Science, Innovation and Research	67,213,158	31,333,415	47	925,652,246	503,149,441	54
R1071	The National Treasury	4,962,939,975	2,702,064,012	54	59,416,848,936	45,668,090,100	77
R1072	State Department for Economic Planning	473,900,000	335,429,618	71	3,205,617,533	2,174,145,352	68
R1073	State Department for Public Investments and Assets Management	743,439,368	204,012,554	27	2,428,860,447	1,393,511,632	57
R1082	State Department for Medical Services	9,243,500,000	8,275,710,907	90	74,773,793,491	38,568,911,993	52
R1083	State Department for Public Health and Professional Standards	6,144,711,743	8,261,774,962	134	20,446,265,907	12,220,555,366	60
R1091	State Department for Roads	1,216,523,465	864,226,338	71	70,324,780,735	42,702,806,685	61
R1092	State Department for Transport	170,733,358	135,937,473	80	6,951,053,698	4,590,529,644	66
R1093	State Department for Shipping and Maritime Affairs	165,000,000	101,449,146	61	3,293,782,223	2,015,912,792	61
R1094	State Department for Housing & Urban Development	2,826,899,444	900,450,120	32	4,272,540,873	1,909,096,655	45
R1095	State Department for Public Works	973,866,889	671,318,167	69	2,717,856,582	852,095,527	31
R1097	State Department for Aviation and Aerospace Development	63,016,642	40,796,026	65	14,093,342,583	56,037,706	0
R1104	State Department for Irrigation	217,022,140	210,051,994	97	738,194,470	510,176,002	69
R1109	State Department for Water & Sanitation	562,079,860	373,825,425	67	6,215,863,085	2,065,537,771	33
R1112	State Department for Lands and Physical Planning	2,990,660,000	2,359,842,318	79	2,789,508,880	1,421,945,742	51

VOTE CODE	MINISTRY/ STATE DEPARTMENT / AGENCY	Compensation of Employees (Recurrent)			Other Recurrent (Recurrent Expenses less Compensation to Employees)		
		Gross Estimates (Kshs.)	Expenditure (Kshs.)	% of Expenditure to Budget	Gross Estimates (Kshs.)	Expenditure (Kshs.)	% of Expenditure to Budget
R1122	State Department for Information Communications, Technology & Digital Economy	526,000,000	350,370,059	67	3,027,589,165	2,217,344,658	73
R1123	State Department for Broadcasting & Telecommunications	611,000,000	323,960,466	53	5,586,161,772	2,363,077,986	42
R1132	State Department for Sports	227,499,999	170,622,064	75	1,399,260,838	4,733,975,878	338
R1134	State Department for Culture and Heritage	268,720,000	200,313,495	75	2,503,876,128	1,968,876,866	79
R1135	State Department for Youth Affairs and Creative Economy	770,930,000	578,141,433	75	1,457,683,305	1,249,718,710	86
R1152	State Department for Energy	332,591,013	254,909,208	77	11,655,293,515	8,790,020,377	75
R1162	State Department for Livestock Development.	1,699,540,000	1,238,737,983	73	3,335,869,832	2,104,702,816	63
R1166	State Department for the Blue Economy and Fisheries	266,980,000	194,957,203	73	2,731,221,290	2,023,825,560	74
R1169	State Department for Crop Development	846,510,000	550,019,439	65	16,946,202,489	12,626,707,826	75
R1173	State Department for Cooperatives	407,650,000	248,111,565	61	5,469,961,907	5,421,560,821	99
R1174	State Department for Trade	699,240,000	426,489,003	61	3,284,818,752	1,514,288,237	46
R1175	State Department for Industry	615,920,000	425,694,312	69	2,963,851,091	1,273,079,849	43
R1176	State Department for Micro, Small and Medium Enterprises Development	262,440,000	173,881,095	66	1,769,270,575	1,040,700,336	59
R1177	State Department for Investment Promotion	103,050,000	98,001,621	95	1,348,387,200	1,284,869,221	95
R1184	State Department for Labour and Skills Development	1,004,968,140	861,239,668	86	3,290,237,599	2,380,688,919	72
R1185	State Department for Social Protection and Senior Citizens Affairs	1,104,230,730	1,225,306,612	111	28,028,658,068	28,877,794,105	103

VOTE CODE	MINISTRY/ STATE DEPARTMENT / AGENCY	Compensation of Employees (Recurrent)			Other Recurrent (Recurrent Expenses less Compensation to Employees)		
		Gross Estimates (Kshs.)	Expenditure (Kshs.)	% of Expenditure to Budget	Gross Estimates (Kshs.)	Expenditure (Kshs.)	% of Expenditure to Budget
R1186	State Department for Children Services	1,167,867,643	507,787,782	43	10,906,208,651	9,817,531,405	90
R1192	State Department for Mining	501,000,000	455,525,095	91	862,413,476	408,362,723	47
R1193	State Department for Petroleum	501,000,000	201,797,110	40	24,877,400,000	3,081,858,927	12
R1202	State Department for Tourism	221,743,253	165,489,502	75	11,303,694,888	4,941,313,358	44
R1203	State Department for Wildlife	171,000,000	137,607,763	80	11,784,504,637	11,178,866,052	95
R1212	State Department for Gender and Affirmative Action	294,950,000	197,709,869	67	1,720,201,049	876,890,471	51
R1213	State Department for Public Service	948,513,520	683,209,011	72	18,803,927,633	13,744,746,439	73
R1221	State Department for the East African Community	338,630,000	239,473,491	71	696,097,960	314,711,646	45
R1252	The State Law Office	2,323,957,882	1,579,024,284	68	2,762,838,463	1,385,840,153	50
R1253	State Department for the Justice, Human Rights and Constitutional Affairs	168,754,480	-	-	851,687,754	503,355,503	59
R1261	The Judiciary		12,052,638,880	-	25,237,400,000	5,391,293,045	21
R1271	Ethics and Anti-Corruption Commission		1,886,804,901	-	4,319,962,694	1,290,242,954	30
R1281	National Intelligence Service		-	-	51,447,229,480	51,554,074,264	100
R1291	Office of the Director of Public Prosecutions		2,724,342,355	-	4,395,631,922	1,284,122,515	29
R1311	Office of the Registrar of Political Parties	269,761,767	186,467,534	69	2,217,229,752	1,838,168,124	83
R1321	Witness Protection Agency	445,370,000	324,923,839	73	395,836,825	284,221,484	72
R1331	State Department for Environment & Climate Change	1,330,000,000	918,154,415	69	2,564,894,324	731,485,794	29
R1332	State Department for Forestry	138,000,000	137,699,802	100	8,794,168,653	5,581,232,005	63
R2011	Kenya National Commission on Human Rights	359,300,000	256,488,742	71	171,034,902	103,767,052	61

VOTE CODE	MINISTRY/ STATE DEPARTMENT / AGENCY	Compensation of Employees (Recurrent)			Other Recurrent (Recurrent Expenses less Compensation to Employees)		
		Gross Estimates (Kshs.)	Expenditure (Kshs.)	% of Expenditure to Budget	Gross Estimates (Kshs.)	Expenditure (Kshs.)	% of Expenditure to Budget
R2021	National Land Commission	1,387,940,000	1,035,829,717	75	1,415,290,215	1,178,543,081	83
R2031	Independent Electoral and Boundaries Commission	4,330,347,439	2,056,365,245	47	4,972,000,097	2,614,044,075	53
R2041	Parliamentary Service Commission	917,589,905	576,255,558	63	1,922,275,454	1,561,085,435	81
R2042	National Assembly	15,553,237,500	10,391,493,381	67	13,015,318,538	8,551,516,420	66
R2043	Parliamentary Joint Services	3,511,641,415	1,985,775,981	57	3,306,469,391	2,646,486,609	80
R2044	Senate	4,290,755,066	3,151,819,144	73	3,908,412,731	3,280,317,532	84
R2051	Judicial Service Commission	358,314,430	259,653,940	72	484,095,570	366,026,454	76
R2061	The Commission on Revenue Allocation	227,700,000	137,243,778	60		121,905,871	-
R2071	Public Service Commission	3,146,500,000	2,044,358,518	65	415,177,980	265,044,086	64
R2081	Salaries and Remuneration Commission	376,800,000	233,686,558	62	374,916,658	197,770,940	53
R2091	Teachers Service Commission	384,530,417,354	298,694,030,940	78	2,650,946,552	1,028,766,337	39
R2101	National Police Service Commission	751,614,305	465,363,810	62	639,229,986	340,728,692	53
R2111	Auditor General		3,919,474,806	-	8,359,032,880	1,545,747,824	18
R2121	Office of the Controller of Budget	529,700,000	440,642,081	83	304,393,754	122,606,697	40
R2131	The Commission on Administrative Justice	491,600,000	346,656,429	71	182,612,573	127,109,525	70
R2141	National Gender and Equality Commission	311,650,000	233,659,021	75	244,838,224	191,333,226	78
R2151	Independent Policing Oversight Authority	916,888,885	664,582,234	72	398,992,211	255,588,884	64
Total		658,722,884,353	516,888,048,723	78	1,146,512,124,930	825,041,102,655	72

Source: MDAs

Annex V: MDAs Development Expenditure

VOTE CODE	MINISTRY/ STATE DEPARTMENT / AGENCY	Gross Estimates (Kshs.)	Net Estimates (Kshs.)	Original AIA (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
D1011	The Executive Office of the President	1,034,004,100	1,034,004,100	-	547,093,057	1,128,653,484	53	109
D1012	Office of the Deputy President	100,000,000	100,000,000	-	19,160,554	28,503,613	19	29
D1013	Office of the Prime Cabinet Secretary	-	-	-				-
D1017	State House	894,906,667	894,906,667	-	617,862,702	888,445,798	69	99
D1018	State Department for National Government Coordination	22,000,000	22,000,000	-	21,364,870	18,094,867	97	82
D1023	State Department for Correctional Services	309,004,510	309,004,510	-	181,875,808	202,565,006	59	66
D1024	State Department for Immigration and Citizen Services	10,640,274,845	1,670,274,845	8,970,000,000	345,624,139	12,354,773,187	21	116
D1025	National Police Service	1,712,814,922	1,212,814,922	500,000,000	651,515,196	887,067,026	54	52
D1026	State Department for Internal Security and National Administration	3,965,777,277	3,965,777,277	-	3,582,638,639	3,642,793,615	90	92
D1032	State Department for Devolution	15,915,122,542	15,915,122,542	-	2,053,534,436	2,091,429,648	13	13
D1033	State Department for Special Programmes	165,602,460	165,602,460	-	82,801,230	165,602,460	50	100
D1036	State Department for the ASALs and Regional Development	3,805,249,612	3,508,689,612	296,560,000	2,439,003,344	2,287,072,044	70	60
D1041	Ministry of Defence	4,934,000,000	1,000,000,000	3,934,000,000	460,394,521	4,202,367,888	46	85
D1053	State Department for Foreign Affairs	2,346,400,000	2,346,400,000	-	1,154,150,000	2,346,400,000	49	100
D1064	State Department for Vocational and Technical Training	7,836,323,214	2,109,623,214	5,726,700,000	1,916,452,264	5,029,176,944	91	64
D1065	State Department for Higher Education and Research	2,781,974,265	2,741,974,265	40,000,000	2,574,177,865	2,574,177,865	94	93
D1066	State Department for Basic Education	18,490,447,879	18,180,447,879	310,000,000	8,976,483,251	11,027,355,197	49	60
D1071	The National Treasury	42,499,592,652	33,060,488,274	9,439,104,378	17,934,037,095	21,123,720,524	54	50
D1072	State Department for Economic Planning	59,360,111,950	59,300,111,950	60,000,000	40,545,048,226	45,854,652,594	68	77

VOTE CODE	MINISTRY/ STATE DEPARTMENT / AGENCY	Gross Estimates (Kshs.)	Net Estimates (Kshs.)	Original AIA (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
D1073	State Department for Public Investments and Assets Management	736,000,000	736,000,000	-	398,786,981	629,679,261	54	86
D1082	State Department for Medical Services	21,936,068,600	13,615,068,600	8,321,000,000	7,649,105,123	17,249,665,768	56	79
D1083	State Department for Public Health and Professional Standards	5,561,191,767	5,161,191,767	400,000,000	2,697,942,012	2,835,680,754	52	51
D1091	State Department for Roads	150,253,219,469	76,244,238,213	74,008,981,256	48,915,631,213	91,350,890,225	64	61
D1092	State Department of Transport	40,334,236,808	4,322,236,808	36,012,000,000	3,769,259,249	27,278,000,000	87	68
D1093	State Department for Shipping and Maritime Affairs	2,224,602,460	165,602,460	2,059,000,000	165,602,460	153,885,623	100	7
D1094	State Department for Housing and Urban Development	116,729,355,362	20,890,355,362	95,839,000,000	8,029,283,614	90,816,024,661	38	78
D1095	State Department for Public Works	753,000,000	703,000,000	50,000,000	51,051,821	66,792,183	7	9
D1097	State Department for Aviation and Aerospace Development	358,805,330	358,805,330	-	165,602,459	331,204,920	46	92
D1104	State Department for Irrigation	6,593,175,736	4,963,175,736	1,630,000,000	3,122,826,628	3,596,875,658	63	55
D1109	State Department of Water and Sanitation	47,176,376,232	31,016,976,232	16,159,400,000	18,606,653,507	29,246,794,520	60	62
D1112	State Department for Lands and Physical Planning	4,982,390,000	3,505,390,000	1,477,000,000	3,200,390,000	3,989,129,029	91	80
D1122	State Department for Information Communications and Technology & Digital Economy	12,635,200,631	6,485,200,631	6,150,000,000	4,196,004,439	6,629,093,570	65	52
D1123	State Department for Broadcasting & Telecommunications	356,045,289	356,045,289	-	190,461,779	201,173,676	53	57
D1132	State Department for Sports	15,835,000,000	100,000,000	15,735,000,000	80,000,000	15,098,082,445	80	95
D1134	State Department for Culture, the Arts and Heritage	812,980,000	56,980,000	756,000,000	25,000,000	20,000,000	44	2
D1135	State Department for Youth Affairs	2,672,428,825	2,172,428,825	500,000,000	880,609,421	821,243,572	41	31
D1152	State Department for Energy	51,485,912,644	21,120,892,644	30,365,020,000	18,749,071,832	33,884,564,104	89	66
D1162	State Department for Livestock Development	5,076,058,633	4,076,058,633	1,000,000,000	2,746,142,452	4,377,588,998	67	86

VOTE CODE	MINISTRY/ STATE DEPARTMENT / AGENCY	Gross Estimates (Kshs.)	Net Estimates (Kshs.)	Original AIA (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
D1166	State Department for the Blue Economy and Fisheries	5,231,727,099	4,206,727,099	1,025,000,000	4,193,575,042	4,797,072,653	100	92
D1169	State Department for Crop Development	32,151,811,411	29,114,811,411	3,037,000,000	25,383,319,366	26,568,651,203	87	83
D1173	State Department for Cooperatives	1,471,377,900	1,471,377,900	-	2,732,220,850	2,697,494,887	186	183
D1174	State Department for Trade	369,845,500	369,845,500	-	285,597,933	284,845,500	77	77
D1175	State Department for Industry	5,822,254,000	5,822,254,000	-	5,485,294,885	5,431,992,357	94	93
D1176	State Department for Micro, Small and Medium Enterprises Development	3,061,779,500	2,761,779,500	300,000,000	4,546,491,489	4,326,170,400	165	141
D1177	State Department for Investment Promotion	2,061,026,000	2,061,026,000	-	2,057,499,931	2,038,510,755	100	99
D1184	State Department for Labour and Skills Development	768,601,830	768,601,830	-	311,045,989	661,964,026	40	86
D1185	State Department for Social Protection and Senior Citizen Affairs	187,130,780	187,130,780	-	133,204,559	125,584,100	71	67
D1186	State Department for Children Services	244,000,000	244,000,000	-	71,341,052	28,279,522	29	12
D1192	State Department for Mining	267,171,968	267,171,968	-	5,120,000	5,120,000	2	2
D1193	State Department for Petroleum	5,311,000,000	150,000,000	5,161,000,000	1,100,000	2,791,024,161	1	53
D1202	State Department for Tourism	5,010,000,000		5,010,000,000		887,033,737		18
D1203	State Department for Wildlife	2,404,080,668	1,376,080,668	1,028,000,000	1,020,255,950	1,067,066,673	74	44
D1212	State Department for Gender and Affirmative Action	4,328,949,404	4,128,949,404	200,000,000	2,049,858,248	4,058,075,400	50	94
D1213	State Department for Public Service	1,856,405,740	1,511,405,740	345,000,000	1,219,723,621	1,317,765,866	81	71
D1252	The State Law Office	300,000,000	300,000,000	-	159,087,121	187,123,718	53	62
D1261	The Judiciary	1,700,000,000	1,152,938,473	547,061,527	179,829,039	255,947,495	16	15
D1271	Ethics and Anti-Corruption Commission	180,000,000	180,000,000	-	63,403,883	143,542,232	35	80
D1291	Office of the Director of Public Prosecutions	86,000,000	86,000,000	-		51,343,953	-	60
D1331	State Department for Environment and Climate Change	1,934,702,439	1,864,702,439	70,000,000	981,886,544	732,222,718	53	38

VOTE CODE	MINISTRY/ STATE DEPARTMENT / AGENCY	Gross Estimates (Kshs.)	Net Estimates (Kshs.)	Original AIA (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
D1332	State Department for Forestry	3,612,041,057	2,336,041,057	1,276,000,000	1,898,782,611	2,883,413,216	81	80
D2021	National Land Commission	556,104,101	556,104,101	-	326,713,751	339,804,275	59	61
D2031	Independent Electoral and Boundaries Commission	30,000,000	30,000,000	-			-	-
D2043	Parliamentary Joint Services	1,565,000,000	1,565,000,000	-	1,544,255,297	1,544,255,296	99	99
D2091	Teachers Service Commission	671,000,000	671,000,000	-	217,470,053	221,539,739	32	33
D2111	Auditor General	330,000,000	330,000,000	-	17,306,289	20,928,789	5	6
TOTAL		744,837,664,078	407,099,836,917	337,737,827,161	262,627,025,689	507,895,993,398	65	68

Source: National Budget Documents FY 2025/26 and MDAs

Annex VI: Current Transfer to SAGAs

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Parent Ministry	Name Of The SAGA	Approved Budget				Receipts			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates	Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
State Department for Wildlife	Kenya Wildlife Service	7,273,999,500	1,892,900,500	-	9,166,900,000	609,525,000	8,691,763,332	9,301,288,332	5,211,515,543	1,892,900,500	-	7,104,416,043	78
	Wildlife Research And Training Institute	482,000,000	84,000,000	45,600,000	611,600,000	299,700,000	203,405,627	503,105,627	318,031,751	82,719,624	28,260,731	429,012,106	70
	Wildlife Clubs Of Kenya	31,000,000	10,000,000	7,100,000	48,100,000	19,575,000	15,998,500	35,573,500	23,250,000	7,195,000	5,053,500	35,498,500	74
State Department for Tourism	Tourism Regulatory Authority	295,459,010	162,413,579	410,140,318	868,012,907	680,803,523	-	680,803,523	220,903,600	117,363,516	161,673,276	499,940,392	58
	Kenya Utalii College	652,513,009	395,588,496	205,668,495	1,253,770,000	518,258,605	267,629,167	785,887,772	406,210,732	170,766,767	80,252,394	657,229,893	52
	Kenya Tourism Board	102,888,000	275,398,500	24,601,500	402,888,000	77,166,000	212,750,532	289,916,532	242,933,884	204,046,006	8,704,527	455,684,417	113
	Bomas of Kenya	191,222,816	12,962,766	74,708,166	278,893,748	190,393,748	25,163,245	215,556,993	190,966,776	3,622,188	84,144,149	278,733,113	100
	Tourism Fund	844,351,584	409,001,735	12,363,747,513	13,617,100,832	4,740,915,019	57,341,602	4,798,256,621	577,968,525	309,281,887	3,398,427,873	4,285,678,285	31
	Tourism Research Institute	9,875,000	99,723,000	7,250,000	116,848,000	81,258,950	-	81,258,950	144,000	47,198,465	1,798,736	49,141,201	42
State Department for Shipping and Maritime	Bandari Maritime Academy	179,681,805	152,739,595	2,597,860	335,019,260	180,864,198	116,261,591	297,125,789	142,331,371	173,981,276	2,592,687	318,905,334	95
	Kenya National Shipping Line	35,644,181	104,535,092	9,820,727	150,000,000	165,528,094	-	165,528,094	26,199,286	29,088,458	43,719,233	99,006,977	66
	Kenya Maritime Authority	574,831,722	100,252,840	1,932,915,438	2,608,000,000	1,861,676,585	-	1,861,676,585	416,077,062	173,022,976	923,791,784	1,512,891,822	58
State Department for Medical Services	Kenyatta National Hospital	13,542,650,101	5,092,305,598	82,396,302	18,717,352,000	7,003,568,972	7,541,548,867	14,545,117,839	11,029,156,350	3,829,865,629	1,210,663,990	16,069,685,969	86
	Kenyatta University Teaching Referral And Research Hospital	3,756,196,000	2,185,400,000	839,850,000	6,781,446,000	1,711,084,500	3,210,658,594	4,921,743,094	3,869,266,220	1,784,738,985	449,695,856	6,103,701,061	90
	Kenya Biovax Institute Limited	208,533,410	14,559,914	137,256,676	360,350,000	168,900,000	19,700,493	188,600,493	139,222,713	14,497,468	87,082,816	240,802,997	67
	Jaramogi Oginga Odinga Hospital	1,336,674,428	785,261,555	709,404,017	2,831,340,000	1,087,560,000	1,025,628,140	2,113,188,140	782,132,673	593,591,695	426,627,975	1,802,352,342	64
	National Cancer Institute Of Kenya	89,219,310	105,880,690	97,900,000	293,000,000	220,932,003	-	220,932,003	45,113,640	80,098,660	39,493,714	164,706,014	56
	Mwai Kibaki Referral Hospital	732,947,452	518,242,698	101,525,962	1,352,716,112	492,000,000	461,824,210	953,824,210	649,889,803	358,107,573	157,497,416	1,165,494,792	86
	Kemri	2,124,611,706	220,000,000	50,000,000	2,394,611,706	1,851,957,000	142,942,190	1,994,899,190	2,119,337,680	216,589,626	59,252,670	2,395,179,976	100
	Moi Teaching And Referral Hospital (MTRH)	9,643,893,711	3,673,436,084	12,302,040	13,329,631,835	3,990,653,322	4,650,025,050	8,640,678,372	7,216,053,345	2,234,721,211	6,988,954	9,457,763,511	71
	National Syndemic Diseases Control Council (NSDCC)	541,800,000	466,200,000	149,000,000	1,157,000,000	771,333,333	-	771,333,333	301,144,350	399,027,871	51,249,422	751,421,642	65
	Digital Health Agency	17,200,000	52,800,000	-	70,000,000	-	-	-	2,720,863	42,870,212	-	45,591,075	65
	Social Health Authority	2,828,816,715	112,433,971,587	2,759,827,099	118,022,615,401	30,046,870,470	63,712,044,624	93,758,915,094	3,510,028,339	80,563,833,941	882,377,643	84,956,239,923	72
	Kenya Medical Supply Authority (KEMSA)	1,250,000,000	3,902,560,000	-	5,152,560,000	101,250,000	1,645,471,445	1,746,721,445	911,363,434	1,792,387,445	-	2,703,750,878	52

Parent Ministry	Name Of The SAGA	Approved Budget				Receipts			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates	Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
State Department for Crop Development	Agriculture And Food Authority	1,401,847,500	3,084,396,500	158,756,000	4,645,000,000	-	3,962,006,388	3,962,006,388	978,415,902	1,303,039,082	140,795,124	2,422,250,108	52
	Agricultural Development Corporation	720,955,569	1,656,309,703	457,734,728	2,835,000,000	-	1,007,194,601	1,007,194,601	484,528,936	384,042,557	138,623,108	1,007,194,601	36
	Kenya Livestock Research Organization	3,727,399,156	807,030,404	-	4,534,429,560	2,746,072,040	974,317,411	3,720,389,451	3,031,498,355	688,891,096	-	3,720,389,451	82
	Pyrethrum Processing Company Of Kenya Ltd. (PPCK)	180,650,000	199,450,000	29,900,000	410,000,000	90,000,000	99,034,239	189,034,239	135,996,513	14,572,970	16,464,504	167,033,987	41
	Commodities Fund	139,729,742	139,639,775	14,594,900	293,964,417	-	96,617,385	96,617,385	93,791,475	106,386,172	14,671,530	214,849,177	73
	Kenya Plant Health Inspectorate Service	1,000,215,000	1,172,045,000	164,000,000	2,336,260,000	-	1,831,130,948	1,831,130,948	729,528,679	1,017,832,592	71,386,562	1,818,747,833	78
	National Biosafety Authority	141,464,093	175,567,307	38,128,600	355,160,000	116,032,500	231,010,671	347,043,171	101,833,083	179,686,290	25,230,553	306,749,926	86
	Pest Control And Products Board	288,831,595	246,493,012	54,266,893	589,591,500	166,875,000	283,663,454	450,538,454	198,010,246	147,056,788	34,198,606	379,265,640	64
	Biosafety Appeals Board	-	26,628,098	2,171,902	28,800,000	21,600,000	-	21,600,000	-	19,929,756	1,615,926	21,545,682	75
	Tea Board Of Kenya	154,000,000	104,128,250	92,511,750	350,640,000	180,424,000	61,581,540	242,005,540	110,495,563	71,187,404	82,011,202	263,694,169	75
	Bukura Agricultural College	238,129,872	151,851,624	88,167,221	478,148,717	156,111,534	225,466,467	381,578,001	171,424,059	100,505,514	18,923,324	290,852,897	61
	Kenya Sugar Research And Training Institute	276,360,533	92,736,907	-	369,097,440	428,910,084	18,598,205	447,508,289	196,355,569	117,337,759	41,144,992	354,838,320	96
State Department for Investment Promotion	Export Processing Zones Authority	385,140,960	188,269,040	228,590,000	802,000,000	121,500,000	544,562,487	666,062,487	311,021,448	99,429,707	136,861,578	547,312,732	68
	Special Economic Zones Authority	76,261,204	82,202,496	22,536,300	181,000,000	60,750,000	122,438,174	183,188,174	56,909,110	75,697,755	18,424,895	151,031,760	83
	Kenya Investment Authority	153,000,000	69,510,000	168,356,388	390,866,388	330,219,000	60,647,388	390,866,388	138,586,148	54,844,244	187,977,154	381,407,546	98
State Department for Industry	1. Kenya Accreditation Service (Kenas)	168,627,793	139,593,777	30,588,430	338,810,000	115,357,500	170,982,780	286,340,280	121,874,937	C	31,317,365	153,192,302	45
	2. Anti-Counterfeit Authority (Aca)	375,030,900	122,333,821	38,741,500	536,106,221	78,705,000	378,005,869	456,710,869	271,003,245	85,351,282	25,426,738	381,781,265	71
	3. Kenya Industrial Research And Development Institute (KIRDI)	600,400,000	29,257,000	13,000,000	642,657,000	459,492,750	18,145,351	477,638,101	433,657,279	33,536,747	17,297,836	484,491,862	75
	4. Scrap Metal	-	56,250,000	-	56,250,000	-	60,350,300	60,350,300	-	54,316,833	-	54,316,833	97
	Council (SMC)												
	5. Numerical Machining Complex (Nmc)	191,907,461	15,700,000	629,661,400	837,268,861	141,378,039	-	141,378,039	124,214,339	3,589,748	126,196,823	254,000,910	30
	6. Kenya Leather Development Council (Kldc)	145,000,000	51,108,340	26,500,000	222,608,340	153,325,020	8,460,855	161,785,875	115,789,064	36,103,418	9,105,600	160,998,082	72

Parent Ministry	Name Of The SAGA	Approved Budget				Receipts			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates	Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
State Department for Devolution	1. Intergovernmental Relations Technical Committee	181,545,185	195,494,815	16,350,000	393,390,000			-	181,495,005	195,368,226	16,333,715	393,196,946	100
	2. Council Of Governors	163,800,000	37,430,000		201,230,000	150,922,500		150,922,500	123,036,124	27,221,576		150,257,700	75
State Department for Culture and Heritage	National Museums Of Kenya	739,454,672	614,278,601		1,353,733,273	586,006,231	381,876,757	967,882,988	532,193,253	440,600,840		972,794,093	72
	Kenya Cultural Centre	50,308,000	93,493,248	10,496,300	154,297,548	84,223,161	29,374,093	113,597,254	38,832,320	41,698,969	7,357,930	87,889,218	57
	National Heroes Council	43,019,314	70,538,400	8,283,000	121,840,714	121,840,714		121,840,714	42,107,375	67,400,906	1,318,373	110,826,654	91
	Kenya National Library Service	311,147,535	116,813,311	30,000,122	457,960,968	85,835,721	29,701,563	115,537,284	235,006,592	75,786,013	11,450,217	322,242,822	70
	National Lottery		148,000,000		148,000,000	111,000,000		111,000,000		63,558,049		63,558,049	43
Ministry of Defence	Kenya Space Agency	77,908,506	76,931,389	195,160,105	350,000,000	262,500,000	-	262,500,000	41,591,564	45,801,303	142,453,387	229,846,254	66
	Kenya Meat Commission	309,059,663	2,599,053,724	71,886,613	2,980,000,000	-	1,068,151,022	1,068,151,022	239,178,839	1,089,756,278	40,385,427	1,369,320,544	46
	Kenya Shipyards Limited	250,000,000	4,674,383,680	637,916,320	5,562,300,000	570,000,000	3,915,236,215	4,485,236,215	162,385,783	3,450,962,838	452,317,564	4,065,666,185	73
	National Defence University - Kenya	158,722,160	61,550,000	230,727,840	451,000,000	338,330,000	31,953,490	370,283,490	87,879,425	40,778,065	207,902,155	336,559,645	75
State Law	1. National Council For Law Reporting (NCLR)	176,453,030	143,678,120	20,045,850	340,177,000	247,632,750	13,818,106	261,450,856	128,823,037	105,239,153	4,932,396	238,994,586	70
	2. Nairobi Centre For International Arbitration	81,583,808	65,237,800	11,218,392	158,040,000	123,441,416	-	123,441,416	58,490,874	53,931,560	7,864,051	120,286,485	76
	3. Council Of Legal Education	132,174,456	80,675,544	69,950,000	282,800,000	84,524,999	134,103,021	218,628,020	95,803,153	72,458,036	85,000,564	253,261,753	90
	4. Kenya School Of Law	269,270,000	73,700,000	133,830,000	476,800,000	31,200,000	324,763,584	355,963,584	199,618,802	50,020,870	94,545,679	344,185,351	72
	5. Business Registration Service	242,399,973	236,368,419	9,816,859	488,585,251	1,039,822,329	-	1,039,822,329	214,649,403	212,903,985	6,322,145	433,875,533	89
	6. Auctioneers Licensing Board	-	-	31,842,000	31,842,000	23,881,500	-	23,881,500	-	-	23,881,500	23,881,500	75
State Department of Broadcasting and Telecommunication	Media Council Of Kenya	252,670,442	562,054,558	-	814,725,000	622,460,905	184,764,095	807,225,000	250,083,018	534,705,012	-	784,788,030	96
Media Complaints Commission		-	6,750,000	-	6,750,000	-	6,750,000	6,750,000	-	6,750,000	-	6,750,000	100
	Kenya Institute Of Mass Communication	121,725,675	54,830,025	30,736,050	207,291,750	147,291,750	58,131,628	205,423,378	121,825,675	52,500,270	30,935,718	205,261,663	99

Parent Ministry	Name Of The SAGA	Approved Budget				Receipts			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates	Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
	Kenya Yearbook Editorial Board	54,487,875	73,012,125	-	127,500,000	81,000,000	43,275,662	124,275,662	45,232,608	52,818,152	-	98,050,760	77
	Kenya Broadcasting Corporation	1,006,846,608	715,761,642	-	1,722,608,250	553,010,542	565,404,343	1,118,414,885	879,332,869	415,896,407	-	1,295,229,276	75
	National Communication Secretariat	-	166,500,000	-	166,500,000	101,500,000	-	101,500,000	-	101,500,000	-	101,500,000	61
State Department for ICT & Digital Economy	Ict Authority	452,958,062	45,841,938	121,500,000	620,300,000	400,200,000	24,635,341	424,835,341	341,696,614	54,473,760	107,780,909	503,951,283	81
	Office Of The Data Protection Commissioner	224,000,000	767,470,000	-	991,470,000	594,313,334	75,000,000	669,313,334	156,680,535	534,126,996	-	690,807,531	70
	Konza Technopolis Development Authority	359,000,000	495,970,000	-	854,970,000	416,227,500	225,000,000	641,227,500	302,800,000	338,427,500	-	641,227,500	75
	Kenya Advanced Institute Of Science & Technology	53,520,902	56,952,000	103,487,098	213,960,000	158,220,000	3,000,000	161,220,000	28,648,354	8,291,023	69,931,090	106,870,467	50
State Department for Youth Affairs and The Arts	National Youth Council (Nyc)	19,500,000	29,010,000	18,667,347	67,177,347	67,177,347	-	67,177,347	19,350,000	28,650,000	18,450,000	66,450,000	99
	The President's Award-Kenya	26,815,453	10,698,448		37,513,901	11,566,401	26,263,902	37,830,303	24,800,557	13,029,746		37,830,303	101
	Kenya Film School (Kfs)	3,824,000	63,841,570		67,665,570	625,000		625,000	3,824,000	63,841,570		67,665,570	100
	Youth Enterprise Development Fund	205,160,460	102,496,163		307,656,623	165,814,968	111,640,426	277,455,394	189,905,173	76,092,575	87,192,940	353,190,688	115
	Kenya Film Classification Board (Kfcb)	247,855,411	60,101,314	9,485,110	317,441,835	193,081,377	27,972,385	221,053,762	179,342,342	83,023,148	22,774,362	285,139,852	90
	Kenya Film Commission (Kfc)	166,555,614			166,555,614	166,555,614	-	166,555,614	82,505,944	61,486,558	-	143,992,502	86
	Kenya Copyright Board (Kecobo)	110,978,583	64,319,094		175,297,677	120,223,258	1,069,300	121,292,558	79,604,633	39,872,418		119,477,051	68
	2 Women Enterprise Funds	352,770,000	-		352,770,000	163,327,500	81,913,564	245,241,064	260,872,959	-	-	260,872,959	74
	3. Anti Fgm Board	78,188,485	92,918,015	15,763,500	186,870,000	140,152,500	-	140,152,500	54,467,289	78,884,175	11,192,222	144,543,686	77
State Department for Economic Planning	Kenya National Bureau Of Statistics (KNBS)	698,960,000	315,400,000	43,850,000	1,058,210,000	81,755,476	740,407,500	822,162,976	556,823,362	139,734,138	43,850,000	740,407,500	70
	Kenya Institute For Public Policy Research And Analysis (KIPPRA)	348,848,178	290,541,822	-	639,390,000	322,042,500	106,043,730	428,086,230	261,636,134	60,406,367	-	322,042,500	50
	National Council For Population And Development (NCPD)	220,000,000	132,530,000	-	352,530,000	264,497,500	-	264,497,500	155,510,699	108,886,801	-	264,397,500	75
	Kenya Vision 2030 (Vision 2030)	98,780,000	62,110,000	8,400,000	169,290,000	126,967,500	7,056,983	134,024,483	70,975,735	50,575,438	5,416,327	126,967,500	75

346	Parent Ministry	Name Of The SAGA	Approved Budget				Receipts			Expenditure (Kshs)				
			Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates	Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
		New Partnership For Africa's Development (NEPAD)	169,339,555	153,626,445	894,000	323,860,000	239,220,000	-	239,220,000	110,023,744	128,899,998	296,258	239,220,000	74
		National Government Constituencies Development Fund (Ngcdf)	-	-	100,000,000	100,000,000	-	-	-	-	-	50,000,000	50,000,000	50
	State Department for Higher Education	Alupe University	412,363,518	199,107,742	20,294,718	631,765,978	209,898,963	425,592,349	635,491,312	310,721,053	99,381,005	9,848,670	419,950,728	66
		Bomet University	397,841,734	136,622,988	323,975,529	858,440,251	223,643,777	514,172,833	737,816,610	271,369,194	79,665,032	20,726,284	371,760,510	43
		Chuka University	1,700,000,000	512,695,785		2,212,695,785	868,327,126	1,315,766,794	2,184,093,920	1,397,053,881	399,560,245		1,796,614,126	81
		Co-Operative University Of Kenya	800,574,701	344,271,755	181,450,500	1,326,296,956	291,948,772	1,260,204,565	1,552,153,337	631,064,057	222,274,246	112,355,302	965,693,605	73
		Dedan Kimathi University Of Technology	1,528,232,029	133,450,000	568,096,412	2,229,778,441	713,607,462	1,227,108,090	1,940,715,552	1,126,048,674	73,288,014	315,283,567	1,514,620,255	68
		Egerton University	3,396,382,299	374,388,280	1,695,884,255	5,466,654,834	1,623,704,870	2,855,911,510	4,479,616,380	2,791,781,634	112,849,005	1,059,833,997	3,964,464,636	73
		Garissa University	604,538,803	380,455,486	132,807,678	1,117,801,967	256,373,850	370,968,870	627,342,720	381,234,538	247,563,775		628,798,313	56
		Jaramogi Oginga Odinga University Of Science And Technology	1,295,870,518	538,060,800	71,370,488	1,905,301,806	308,120,618	726,422,980	1,034,543,598	994,420,006	225,159,659	20,959,761	1,240,539,426	65
		Jomo Kenyatta University Of Agriculture And Technology	6,002,141,909	775,920,832	362,357,010	7,140,419,751	1,990,943,781	5,539,743,222	7,530,687,003	4,863,200,428	1,228,209,513	222,091,370	6,313,501,311	88
		Kabarnet University College	49,820,187	12,119,930	8,067,231	70,007,348		70,007,348	70,007,348	70,986,822	11,915,045	12,339,763	95,241,630	136
		Kaimosi Friends University	696,459,471	849,519,168	25,765,000	1,571,743,639	308,477,046	1,040,999,861	1,349,476,907	393,490,968	263,619,705	7,249,179	664,359,852	42
		Karatina University	1,188,575,355	905,264,762		2,093,840,117	436,158,318	2,026,709,061	2,462,867,379	837,531,934	336,979,142		1,174,511,076	56
		Kenyatta University	6,011,848,311	2,398,110,232	592,367,942	9,002,326,485	3,199,054,014	1,957,773,733	5,156,827,748	5,766,792,994	1,278,086,301	565,649,654	7,610,528,949	85
		Kibabii University	1,289,487,595	338,533,648	166,932,340	1,794,953,583	1,453,380,439	365,687,645	1,819,068,084	806,069,793	333,181,512	96,738,353	1,235,989,658	69
		Kirinyaga University	925,205,951	699,817,774	173,590,000	1,798,613,725	424,690,201	1,195,695,443	1,620,385,644	678,181,571	150,230,899	495,188,054	1,323,600,524	74
		Kisii University	3,179,165,943	2,117,500,000	1,193,917,043	6,490,582,986	764,363,126	1,304,986,747	2,069,349,873	1,398,392,686	986,157,612	248,299,378	2,632,849,676	41
		Koitaleel Samoei University College	287,061,377	315,747,499	96,038,910	698,847,786	152,771,388	313,060,026	465,831,414	200,450,319	115,587,291	75,244,403	391,282,013	56
		Laikipia University	832,051,235	209,007,170	-	1,041,058,405	319,225,312	1,534,144,021	1,853,369,333	857,025,165	236,476,205	-	1,093,501,370	105
		Maasai Mara University	1,695,733,941	811,635,724	30,000,000	2,537,369,665	505,880,625	1,787,842,954	2,293,723,579	1,312,814,636	300,461,182	20,452,378	1,633,728,196	64
		Machakos University	1,124,899,445	576,900,000	209,000,000	1,910,799,445	989,469,560	1,212,169,817	2,201,639,377	859,583,986	332,460,018	24,852,557	1,216,896,561	64
		Mama Ngina University College	324,135,417	167,900,000	33,200,000	525,235,417	403,409,585	79,870,109	483,279,694	196,157,570	33,316,814	25,244,407	254,718,791	48

Parent Ministry	Name Of The SAGA	Approved Budget				Receipts			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates	Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
	Maseno University	3,120,513,913	1,562,277,322	30,000,000	4,712,791,235	1,684,299,895	2,957,349,815	4,641,649,710	2,389,169,572	780,723,083	78,783,992	3,248,676,647	69
	Masinde Muliro University Of Science And Technology	3,326,310,000	1,312,903,000	572,237,000	5,211,450,000	301,804,516	784,897,442	1,086,701,958	2,214,522,407	402,091,600	218,435,851	2,835,049,858	54
	Meru University	1,417,173,348	711,965,395	28,020,000	2,157,158,743	1,009,488,274	618,516,939	1,628,005,213	1,068,131,873	366,865,255	83,859,441	1,518,856,569	70
	Moi University	3,188,362,259	1,007,116,290	295,889,068	4,491,367,617	1,497,611,370	2,999,237,237	4,496,848,607	4,092,206,537	713,056,404	209,494,769	5,014,757,710	112
	Multimedia University	1,387,639,768	494,335,932		1,881,975,700	405,849,157	881,855,875	1,287,705,032	958,317,266	229,236,890		1,187,554,156	63
	Murang'a University Of Technology	1,515,052,726	976,534,660		2,491,587,386	1,081,234,702	345,405,429	1,426,640,131	704,197,851	693,145,488		1,397,343,339	56
	Nyandarua University College	11,360,900	13,296,830		24,657,730		16,836,252	16,836,252	285,000	798,913		1,083,913	4
	Open University Of Knya	316,368,302	298,783,476	76,684,705	691,836,484	361,344,139	164,384,048	525,728,186	220,897,446	138,751,774	48,451,801	408,101,022	59
	Pwani University	1,455,390,000	306,068,000	97,900,000	1,859,358,000	431,216,000	649,654,000	1,080,870,000	997,863,000	151,466,000	51,316,000	1,200,645,000	65
	Rongo University	895,686,213	413,129,911		1,308,816,124	373,066,481	827,609,790	1,200,676,271	663,565,896	259,989,115		923,555,011	71
	South Eastern Kenya	1,222,255,000	369,900,000	24,850,000	1,617,005,000	452,730,297	555,804,994	1,008,535,291	775,677,289	212,897,409	9,748,000	998,322,698	62
	Taita Taveta University	650,576,186	459,131,377	36,398,968	1,146,106,531	315,697,913	650,878,316	966,576,229	458,213,970	130,558,744	56,146,289	644,919,004	56
	Technical University Of Kenya	3,457,939,177	418,311,987	25,553,772	3,901,804,936	619,649,136	1,249,418,141	1,869,067,277	2,294,672,960	217,947,088	21,158,605	2,533,778,652	65
	Technical University Of Mombasa	1,672,789,699	340,160,000	263,886,535	2,276,836,234	1,489,534,952	611,781,825	2,101,316,777	1,213,687,805	28,478,062	409,662,357	1,651,828,224	73
	Tharaka University	475,000,000	326,254,189	273,632,546	1,074,886,735	470,153,546	413,931,830	884,085,376	559,680,003	170,056,606	154,348,767	884,085,376	82
	Tom Mboya University	560,983,580	462,000,950	721,627,156	1,744,611,686	717,484,261	363,359,700	1,080,843,961	415,127,849	341,880,703	432,976,294	1,189,984,846	68
	Turkana University College	302,983,087	168,126,940	69,033,096	540,143,123	139,659,613	857,580,740	997,240,353	177,370,535	118,635,687	39,731,342	335,737,564	62
	University Of Eldoret	2,488,376,143	665,000,375	341,495,251	3,494,871,769	854,658,932	2,038,510,657	2,893,169,589	1,967,786,020	368,429,124	64,045,338	2,400,260,482	69
	University Of Embu	1,016,765,836	209,733,852	17,744,000	1,244,243,688	748,813,674	961,967,074	1,710,780,748	772,411,300	410,712,755	13,536,560	1,196,660,615	96
	University Of Kabianga	1,412,019,403	552,538,252	74,063,075	2,038,620,729	325,020,779	1,794,065,242	2,119,086,021	1,047,496,030	160,553,578	40,901,828	1,248,951,436	61
	University Of Nairobi	11,831,807,554	2,135,883,030	4,407,327,548	18,375,018,132	8,285,012,997	2,746,346,009	11,031,359,006	7,472,561,752	1,960,093,224	2,746,807,105	12,179,462,081	66
The National Treasury	Kenya Revenue	30,020,368,622	8,586,000,000	7,470,000,000	46,076,368,622	23,092,752,000	3,665,287,345	26,758,039,345	19,960,637,354	4,688,885,576	3,969,829,132	28,619,352,062	62
	Authority (KRA)												
	Financial Reporting Centre	474,200,000	233,115,000	13,000,000	720,315,000	540,236,250		540,236,250	230,989,959	267,528,711	12,462,112	510,980,782	71
	Competition Authority Of Kenya	259,000,000	126,500,000	201,744,000	587,244,000	282,483,000	283,909,963	566,392,963	227,754,473	77,029,652	128,979,093	433,763,218	74

Parent Ministry	Name Of The SAGA	Approved Budget				Receipts			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates	Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
	Public Sector Accounting Standard Board	118,900,000	55,000,000	67,100,000	241,000,000	180,442,500		180,442,500	61,734,301	40,468,927	73,453,452	175,656,680	73
	Registration Of Certified Public Secretaries Board	3,200,000	700,000	1,800,000	5,700,000		3,257,500	3,257,500	5,681,439	8,608,271	1,757,934	16,047,644	282
	Kenya Trade Network Agency	413,468,183	543,981,817	39,750,000	997,200,000	34,725,000	1,004,413,710	1,039,138,710	270,401,855	212,522,557	31,195,260	514,119,672	52
	Nairobi International Financial Centre	46,300,000	21,100,000	3,000,000	70,400,000	58,047,000	5,500,000	63,547,000	57,875,146	38,979,520	4,364,407	101,219,073	144
	Unclaimed Financial Assets Authority (Ufaa)	208,000,000	88,000,000	677,000,000	973,000,000	512,338,000	26,522,000	538,860,000	120,437,000	143,317,335	189,415,714	453,170,049	47
	Competition Tribunal		31,400,000	10,000,000	41,400,000	41,000,000	300,000	41,300,000		26,925,308	3,412,904	30,338,212	73
	Institute Of Certified Investment And Financial Analysts (ICIFA)	21,100,000	12,000,000	17,600,000	50,700,000	15,525,000	22,374,145	37,899,145	16,672,244	12,099,158	7,231,790	36,003,192	71
	Kasneb Foundation	11,500,000	1,700,000	106,800,000	120,000,000	90,000,000	-	90,000,000	8,488,928	4,378,055	74,984,916	87,851,899	73
	Kenya National Entrepreneurs Savings Trust	82,200,000	18,500,000	96,200,000	196,900,000	147,622,500		147,622,500	46,020,245	50,536,919	17,423,443	113,980,607	58
State Department for Micro, Small and Medium Enterprises	1. Kenya Industrial Estate	313,869,548	286,940,452	32,638,292	633,448,292	102,987,000	530,461,292	633,448,292	230,861,000	157,593,000	19,938,000	408,392,000	64
	2 Micro Small And Medium Enterprise Authority	543,428,036	289,631,964		833,060,000	643,920,000	3,724,700	647,644,700	356,146,183	339,090,588		695,236,771	83
	3 Uwezo Fund	6,974,400	112,358,795	18,296,805	137,630,000	94,272,500	8,235,000	102,507,500	4,575,712	72,643,944	15,676,727	92,896,383	67
	4. Financial Inclusion Fund	20,000,000		189,000,000	209,000,000		51,900,000	51,900,000	5,038,716	13,292,941	5,490,341	23,821,998	11
State Department for Trade	1.Kenya National Trading Corporation (Kntc)	119,775,761	170,367,626	2,082,000	292,225,387	200,000,000	209,859,636	409,859,636	102,858,795	134,260,802	1,218,406	238,338,003	82
	2.Kenya Export Promotion And Branding Agency (KEPROBA)	300,183,156	385,633,844	35,000,000	720,817,000	529,362,750	6,491,258	535,854,008	199,797,908	322,679,072	31,804,652	554,281,632	77
	3.Warehouse Receipt System Council (Wrsc)	29,865,417	9,305,583	6,300,000	45,471,000	33,878,250	20,000	33,898,250	11,452,488	5,641,616	5,994,921	23,089,025	51
	4.Kenya Trade Remedies Agency (Ketra)	44,460,000	11,909,250	-	56,369,250	68,278,500	-	68,278,500	4,155,005	24,199,529	-	28,354,533	50
	5.Kenya Consumer Protection Advisory Committee (Kecopac).	-	854,932	14,130,068	14,985,000	29,970,000	-	29,970,000	-	854,932	10,785,012	11,639,944	78
	Kenya National Multi Comodity Exchange	33,750,000	-	-	33,750,000	33,750,000	-	33,750,000	-	-	-	-	-

Parent Ministry	Name Of The SAGA	Approved Budget				Receipts			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates	Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
State Department of Vocational and Technical Training	Kenya National Qualification Authority	73,518,000	117,746,000	24,430,000	215,694,000	117,139,243	37,285,094	154,424,337	46,054,141	87,783,078	39,457,876	173,295,095	80
	Technical And Vocational Education And Training Authority (TVETA)	171,935,475	241,127,776	20,000,000	433,063,251	142,042,167	110,776,665	252,818,832	106,844,950	122,428,025	13,068,491	242,341,466	56
	Tvet Cdacc	126,000,000	1,227,967,500	236,032,500	1,590,000,000	-	2,189,865,259	2,189,865,259	100,491,719	1,382,635,414	87,697,358	1,570,824,491	99
	Kenya Schol Of TVET	103,753,412	333,321,984	113,310,354	550,385,750	381,833,081	35,650,000	417,483,081	70,387,694	252,870,409	98,949,450	422,207,553	77
	Nairobi National Polytechnic	70,080,000	541,354,010	36,260,000	647,694,010	136,414,002	323,297,488	459,711,490	55,163,157	293,243,395	113,082,832	461,489,384	71
	Meru National Polytechnic	138,990,675	438,176,780	345,326,895	922,494,350	146,601,621	461,013,774	607,615,395	103,675,624	333,686,109	76,807,178	514,168,911	56
	Kisumu National Polytechnic	217,005,078	336,486,926	184,784,462	738,276,466	152,395,986	297,514,981	449,910,967	111,124,976	185,575,668	48,543,276	345,243,920	47
	Sigalagala National Polytechnic	125,000,000	481,000,000	392,000,000	998,000,000	210,092,986	351,236,177	561,329,163	75,580,833	290,314,955	126,732,254	492,628,042	49
	Kitale National Polytechnic	110,400,000	560,052,132	109,965,520	780,417,652	132,021,398	549,376,376	681,397,774	96,064,018	322,367,610	71,104,540	489,536,168	63
	Bungoma National Polytechnic				-	87,018,678	74,159,895	161,178,573	53,962,205	73,658,421	30,557,947	158,178,573	-
	Kiambu National Polytechnic	127,255,416	518,278,000	282,525,584	928,059,000	78,351,311	528,016,276	606,367,587	99,710,596	299,620,135	213,378,951	612,709,682	66
	Eldoret National Polytechnic	336,038,776	408,656,586	297,525,938	1,042,221,300	12,000,000	577,263,697	589,263,697	255,750,773	307,781,911	49,959,875	613,492,559	59
	Mawego National Polytechnic	74,000,000	343,922,200	121,328,400	539,250,600	49,549,952	217,648,955	267,198,907	57,283,974	164,773,138	40,358,897	262,416,009	49
	Ollessos National Polytechnic	109,000,000	349,724,573	59,570,000	518,294,573	117,652,244	537,984,743	655,636,987	73,089,141	137,256,787	53,478,478	263,824,406	51
	Nyeri National Polytechnic	140,000,000	411,983,576	30,000,000	581,983,576	162,000,000	289,000,000	451,000,000	89,000,000	311,000,000	95,000,000	495,000,000	85
	Nyandarua National Polytechnic	60,000,000	668,099,232	40,228,110	768,327,342	-	159,733,927	159,733,927	33,237,225	107,186,239	22,236,547	162,660,012	21
	Kabete National Polytechnic	116,161,000	373,527,234	127,506,236	617,194,470	154,866,425	495,644,601	650,511,025	88,926,665	364,884,893	83,108,169	536,919,726	87
	Kisii National Polytechnic	174,106,117	522,354,971	463,286,976	1,159,748,064	311,904,464	506,239,518	818,143,982	101,835,150	319,023,329	52,150,521	473,009,000	41
	Kisiwa National Polytechnic	52,093,636	14,741,419	25,634,945	92,470,000	40,193,039	404,279,713	444,472,752	53,167,339	199,310,220	52,488,470	304,966,029	330
	Kaiboi National Polytechnic	60,798,000	209,696,435	123,505,565	394,000,000	139,031,505	104,658,560	243,690,065	47,471,186	122,119,929	60,106,202	229,697,318	58
	Kenya Coast National Polytechnic	144,519,000	45,902,000	456,179,000	646,600,000	20,005,235	359,279,456	379,284,691	84,610,536	320,569,993	112,406,805	517,587,334	80
	North Eastern National Polytechnic				-	22,446,610	48,706,163	71,152,773	14,902,231	20,824,236	14,349,899	50,076,366	-
	Thika Technical Training Institute	171,114,796	352,704,421	245,478,120	769,297,337	(29,036,879)	303,472,919	274,436,040	15,802,217	61,774,450	151,900,132	229,476,799	30

Parent Ministry	Name Of The SAGA	Approved Budget				Receipts			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates	Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
	Rift Valley Technical Training Institute	85,417,024	402,693,047	57,473,136	545,583,207	79,660,735	298,284,114	377,944,849	51,993,455	260,822,236	44,888,862	357,704,553	66
	Sikri Technical Training Institute	22,152,500	29,500,600	4,451,796	56,104,896	45,333,945	78,929,441	124,263,386	21,393,615	66,449,643	9,079,735	96,922,993	173
	Keroka Technical Training Institute	28,779,300	21,668,121	59,783,100	110,230,521	8,848,495	61,592,177	70,440,672	20,891,287	47,899,500	5,415,255	74,206,042	67
	Karen Technical Training Institute For The Deaf	14,000,000	15,288,000	20,428,188	49,716,188	34,575,250	53,027,429	87,602,679	8,613,274	113,834,496	3,973,960	126,421,730	254
	Ramogi Institute Of Advanced Technology (Riat)	58,385,932	16,554,726	25,059,342	100,000,000	151,243,845	121,724,739	272,968,584	29,704,552	124,601,340	20,067,798	174,373,690	174
	Machakos Technical Institute For The Blind	23,528,409	107,056,301	11,666,443	142,251,152	53,164,416	141,349,327	194,513,743	15,835,503	135,031,007	5,947,309	156,813,819	110
	Nyangoma Technical Training Institute	18,000,000	28,000,000	1,235,957	47,235,957	41,491,970	29,669,238	71,161,208	16,796,793	27,706,618	22,769,864	67,273,275	142
State Department of Sports	Anti-Doping Agency Of Kenya	68,400,000	172,140,000	-	240,540,000	172,905,048	8,933,929	181,838,977	58,191,910	123,647,067	-	181,838,977	76
	Sports Kenya	199,299,440	168,506,000	34,060,000	401,865,440	202,849,074	90,071,184	292,920,258	160,563,024	136,015,128	25,597,523	322,175,675	80
	Kenya Academy Of Sports	90,500,000	154,190,000	-	244,690,000	183,517,500	-	183,517,500	67,879,000	106,221,050	9,417,405	183,517,455	75
	Sports Arts & Social Dev. Fund	120,143,997	51,375,564	253,480,439	425,000,000	-	212,499,996	212,499,996	75,148,603	46,997,439	84,656,786	206,802,828	49
State Department for Housing and Urban Development	Affordable Housing Board	183,931,688	1,120,472,218	3,699,785,226	5,004,189,132	1,885,540,603,132		1,885,540,603,132	13,978,964	405,741,160	1,465,820,479	1,885,540,603	38
State Department of Transport	1. Lapsset Corrdior Development Authority	430,000,000	210,000,000	36,230,000	676,230,000	527,393,366	-	527,393,366	342,457,811	149,661,316	30,024,531	522,143,658	77
	2.Nairobi Metropolitan Area Transport Authority	207,035,052	234,512,948	24,040,000	465,588,000	349,191,000	-	349,191,000	155,671,862	183,073,511	10,445,627	349,191,000	75
	3.Kenya Railways Corporation	4,826,728,743	356,330,213	65,313,117,560	70,496,176,516	3,515,916,179	17,973,663,011	21,489,579,190	3,421,150,992	210,358,265	55,800,261,974	59,431,771,231	84
	4.Kenya Ports Authority	19,825,607,544	747,242,000	27,190,360,393	47,763,209,937	1,154,529,216	64,204,408,266	65,358,937,482	15,576,046,379	397,538,794	23,338,610,295	39,312,195,468	82
	5.National Transport And Safety Authority	1,690,644,765	1,995,193,894	850,000,000	4,535,838,659	150,000,000	3,070,693,759	3,220,693,759	1,106,422,221	1,494,470,734	91,779,972	2,692,672,927	59
State Department for the ASALs and Regional Development	National Drought Management Authority	679,975,659	562,711,454	3,425,949,732	4,668,636,845	3,501,477,634	-	3,501,477,634	456,951,159	357,948,023	2,570,255,800	3,385,154,982	73

Parent Ministry	Name Of The SAGA	Approved Budget				Receipts			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates	Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
	Coast Development Authority	180,000,000	-	-	180,000,000	180,000,000	-	180,000,000	180,000,000	-	-	180,000,000	100
	Lake Basin Development Authority	290,560,106	76,000,000	170,000,000	536,560,106	313,694,872	79,985,200	393,680,072	308,016,853	85,663,219	-	393,680,072	73
	Ewaso Ng'iro North Development Authority	181,637,060	9,232,000	20,020,000	210,889,060	211,635,569	1,824,000	213,459,569	169,433,640	6,797,229	9,856,350	186,087,219	88
	Ewaso Ng'iro South Development Authority	291,911,460	17,500,000	-	309,411,460	291,911,460	4,055,822	295,967,282	205,122,589	6,112,180	84,732,514	295,967,282	96
	Tana River Development Authority	272,975,422	157,000,000	-	429,975,422	429,975,422	272,975,422	702,950,844	349,864,191	272,975,422	76,888,769	699,728,382	163
	Kerio Valley Development Authority	138,924,409	195,000,000	-	333,924,409	104,193,307	149,250,000	253,443,307	138,847,587	114,595,720	-	253,443,307	76
State Department for Livestock	Kenya Animal Genetic Resource Centre	45,405,000	26,846,375	-	72,251,375	6,123,162	33,646,607	39,769,769	49,123,025	59,343,125	-	108,466,150	150
	Kenya Tsetse And Trypanosomiasis Eradication Council	6,612,149	1,558,310	26,294,942	34,465,401	37,708,830	-	37,708,830	6,612,149	1,558,310	26,294,942	34,465,401	100
	Veterinary Medicines Directorate Council	23,968,250	10,873,682	408,068	35,250,000	29,081,482	-	29,081,482	18,438,432	11,987,507	2,318,205	32,744,144	93
	Kenya Dairy Board	120,142,634	66,401,681	120,455,685	307,000,000	396,936,620	-	396,936,620	120,142,634	66,401,681	96,984,684	283,528,999	92
State Department for Labour	National Employment Authority	179,289,164	135,478,184	15,172,954	329,940,302	94,608,000	125,489,313	220,097,313	127,695,486	81,772,869	10,461,615	219,929,970	67
State Department for Mining	National Mining Corporation	46,208,848	7,000,000	26,891,152	80,100,000	60,075,000		60,075,000	35,410,288	5,750,899	21,114,492	62,275,679	78
State Department for Water and Sanitation	Water Sector Trust Fund	141,840,000			141,840,000	106,380,000		106,380,000	106,380,000			106,380,000	75
	Kenya Water Institute	279,035,000	114,197,400	102,497,600	495,730,000	225,070,648	201,773,330	426,843,978	194,649,033	172,988,027	46,004,948	413,642,008	83
	Regional Centre On Groundwater Resource Education Training & Research	55,552,898	17,577,102	4,900,000	78,030,000	58,522,500		58,522,500	39,324,336	16,497,239	6,004,630	61,826,205	79
	Water Resources Authority	1,260,000,000	361,702,780	93,000,000	1,714,702,780	275,963,564	1,010,270,124	1,286,233,688	744,057,977	352,071,209	90,850,950	1,186,980,135	69
	Athi Water Works Development Agency	308,714,683	104,009,700	1,495,251,616	1,907,975,999	187,486,760	2,415,810,463	2,603,297,223	203,551,159	130,013,113	331,527,466	665,091,738	35
	Lake Victoria South Water Work Development Agency	183,240,000	366,340,000	-	549,580,000	1,400,027,488	3,040,187	1,403,067,675	119,298,825	113,044,865	60,868,863	293,212,553	53

	Parent Ministry	Name Of The SAGA	Approved Budget				Receipts			Expenditure (Kshs)				
			Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates	Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
		Lake Victoria North Water Works Development Agency	213,256,208	18,301,012		231,557,220	173,667,915		173,667,915	141,391,658	32,276,257		173,667,915	75
		Coast Water Works Development Agency	216,848,000	55,516,000	717,904,000	990,268,000	136,833,334	522,907,158	659,740,492	186,580,363	69,515,128	504,479,289	760,574,780	77
		Tana Water Works Development Agency	266,469,000	6,700,000	152,568,800	425,737,800	158,857,656	673,317	159,530,973	159,248,999	112,216,946	36,336,422	307,802,367	72
		Northern Water Works Development Agency	87,500,000	9,500,000	30,800,000	127,800,000	95,850,000		95,850,000	63,914,369	10,291,574	11,819,993	86,025,936	67
		Tanathi Water Works Development Agency	126,644,682	29,872,532	64,886,556	221,403,770	172,607,232		172,607,232	92,512,059	27,082,696	44,370,324	163,965,079	74
		Hydrologist Registration Board	7,688,000	27,261,144	15,070,000	50,019,144	30,343,334		30,343,334	5,090,275	20,913,868	12,393,677	38,397,820	77
		Rift Valley North Water Works Development Agency	50,870,175	10,693,800	9,986,025	71,550,000	71,550,000		71,550,000	49,992,472	12,417,760	10,756,500	73,166,732	102
		Central Rift Valley Water Works Development Agency	95,027,712	27,292,288	-	122,320,000	67,620,000	120,000	67,740,000	82,046,495	74,607,874		156,654,369	128
		National Water Harvesting And Storage Authority	338,630,000	33,570,000		372,200,000	214,800,000	24,073,880	238,873,880	238,873,880			238,873,880	64
		Water Service Regulatory Authority	210,000,000	332,536,000	10,464,000	553,000,000	528,914,731		528,914,731	129,721,618	155,965,441	1,353,433	287,040,492	52
	State Department for Co-operatives	1. Sacco Societies Regulatory Authority	252,327,048	225,050,910	109,294,542	586,672,500		738,964,229	738,964,229	232,797,804	174,197,707	46,046,964	453,042,475	77
		2. Nkpcu	125,377,406	184,372,594	1,500,000,000	1,809,750,000	1,000,000,000	335,663,861	1,335,663,861	103,910,742	215,365,878	1,000,000,000	1,319,276,620	73
	State Department for Energy	Geothermal Development Company	689,213,695	273,189,000	837,597,305	1,800,000,000	-	1,222,711,947	1,222,711,947	599,275,855	173,588,187	507,441,759	1,280,305,801	71
		Rural Electrification & Renewable Energy Corporation	2,304,267,806	552,384,237	2,115,178,052	4,971,830,095	2,314,270,716	858,916,314	3,173,187,030	1,715,476,189	472,011,446	985,699,395	3,173,187,031	64
		Nuclear Power And Energy Agency	329,000,000	85,000,000	77,000,000	491,000,000	-	-	-	309,300,000	61,800,000	70,500,000	441,600,000	90
		Ketraco	1,757,109,532	3,585,890,468		5,343,000,000		5,343,000,000	5,343,000,000	1,304,894,083	2,479,270,909	-	3,784,164,992	71
	State Department for Public Service	1. National Youth Service	1,657,229,630	5,730,055,689	-	7,387,285,319	6,461,795,575	412,862,955	6,874,658,530	1,657,229,630	5,730,055,689		7,387,285,319	100
		2. Kenya School Of Government	950,016,234	429,505,571	-	1,379,521,805	-	1,761,664,171	1,761,664,171	950,016,234	429,505,571		1,379,521,805	100
		3 Hrmpeb	36,469,430	54,861,144	15,169,426	106,500,000	-	144,474,115	144,474,115	36,469,430	54,861,144	10,256,710	101,587,284	95

Parent Ministry	Name Of The SAGA	Approved Budget				Receipts			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates	Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
State Department for Irrigation	National Irrigation Authority	409,300,000	248,313,460		657,613,460	233,075,640	213,153,075	446,228,715	339,131,874	107,096,841		446,228,715	68
State Department for Forestry	1. Kfs	6,600,000,000	643,284,496	10,315,504	7,253,600,000	1,784,700,000	2,657,757,090	4,442,457,090	5,064,709,879	707,415,142	-	5,772,125,021	80
	2. Kefri	1,040,168,765	59,615,935	-	1,099,784,700	1,039,050,000	60,704,808	1,099,754,808	1,040,168,765	58,458,596	-	1,098,627,361	100
	Kenya National Public Health Institute	-	33,640,000	-	33,640,000	28,281,000	-	28,281,000	-	-	27,998,065	27,998,065	83
	Kenya Medical Laboratory Technician And Technologists Board	23,400,000	18,900,000	117,700,000	160,000,000	-	154,336,000	154,336,000	19,557,000	78,608,400	13,700,000	111,865,400	70
	National Quality Control Laboratory	35,335,855	-	49,495,940	84,831,795	23,067,596	21,929,160	44,996,756	17,877,991	-	18,972,304	36,850,295	43
	Kenya Health Professions Oversight Authority	47,100,000	31,770,318	50,089,257	128,959,575	96,719,681	-	96,719,681	30,524,281	32,092,486	27,369,938	89,986,705	70
	Public Health Officers And Technicians Council	3,600,000	36,900,000	29,000,000	69,500,000	22,500,000	28,942,664	51,442,664	1,935,149	13,574,064	34,809,334	50,318,547	72
	Kenya Nuclear Regulatory Authority	79,000,000	21,005,957	99,170,068	199,176,025	37,156,677	57,658,487	94,815,164	56,413,695	6,273,274	32,128,195	94,815,164	48
	Kenya Health Human Resource Advisory Council	-	6,898,614	74,494,841	81,393,455	61,030,088	-	61,030,088	-	38,160,937	4,107,103	42,268,040	52
	Nursing Council Of Kenya	188,949,000	352,721,000	102,370,000	644,040,000	2,920,157	488,530,863	491,451,020	115,792,521	226,506,704	34,885,180	377,184,405	59
	Kenya Medical Training College	5,510,000,000	3,345,715,125	-	8,855,715,125	3,806,481,770	3,216,962,765	7,023,444,535	4,071,702,838	2,900,413,613	1,513,480,762	8,485,597,213	96
	Kenya Medical Practitioners & Dentists Council	203,000,000	245,450,000	126,925,000	575,375,000	139,029,750	462,521,098	601,550,848	151,378,880	341,863,210	46,816,290	540,058,380	94
	Kenya Institute Of Primate Research	239,405,951	39,683,649	301,310,950	580,400,550			-	45,000,000	7,000,000	3,000,000	55,000,000	9
	Clinical Officers Council	40,139,781	111,436,939	27,776,280	179,353,000	35,306,250	131,795,070	167,101,320	6,439,093	122,916,974	7,686,610	137,042,677	76
	Pharmacy And Poisons Board	326,960,000	193,000,000	1,539,040,000	2,059,000,000	1,176,518,270		1,176,518,270	75,560,766	102,994,186	437,700,052	616,255,004	30
	Counsellors And Psychologist Board	7,140,000	2,000,000	24,910,000	34,050,000	13,537,500	24,501,434	38,038,934	3,107,204	18,578,417	-	21,685,621	64
	Occupational Therapy Council	7,500,000	3,000,000	13,000,000	23,500,000	7,125,000	3,097,930	10,222,930	-	-	9,477,946	9,477,946	40
	Physiotherapist Council Of Kenya	2,000,000	4,500,000	48,575,000	55,075,000	9,887,465	-	9,887,465	1,378,668	380,140	8,229,581	9,988,389	18
	Tobacco Control Fund	-	436,900,000	435,650,000	872,550,000	-	707,067,180	707,067,180	-	304,888,063	304,888,063	609,776,126	70

	Parent Ministry	Name Of The SAGA	Approved Budget				Receipts			Expenditure (Kshs)				
			Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates	Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
		Health Records And Information Managers Board	-	-	18,000,000	18,000,000	-	-	-	-	-	4,500,000	4,500,000	25
State Deaprtment For Roads	Engineers Board Of Kenya (EBK)		146,500,000	261,020,830	15,680,000	423,200,830	60,744,371	141,134,198	201,878,569	107,534,605	100,050,094	62,096,912	269,681,611	64
	Kenya National Highways Authority (Kenha)		2,183,000,000	1,511,458,218	32,064,977,763	35,759,435,981	21,943,388,262	802,942,858	22,746,331,120	1,294,468,631	866,788,889	20,320,760,607	22,482,018,127	63
	Kenya Urban Roads Authority (Kura)		1,662,049,238	400,408,962	8,678,002,269	10,740,460,469	8,601,045,170		8,601,045,170	1,093,088,768	177,631,162	7,728,419,152	8,999,139,082	84
	Kenya Engineers Technologist Registration Board (Ketrb)		18,000,000	40,122,216	7,844,904	65,967,120	11,795,415	5,742,210	17,537,625	1,096,919	20,260,544	8,063,313	29,420,776	45
	Kenya Rural Roads Authority (Kerra)		2,886,794,400	3,184,614,942	19,296,978,297	25,368,387,639	14,666,122,208	2,152,463,000	16,818,585,208	2,375,720,000	728,443,200	15,922,127,528	19,026,290,728	75
State Department for Internal Security and National Administration	Private Security Regulatory Authority		200,851,645	50,668,959	32,704,171	284,224,775			-	200,851,645	50,668,959	32,704,171	284,224,775	100
	National Cohesion And Integration Commission		326,343,408	110,903,155	73,935,437	511,182,000	383,386,500	-	383,386,500	266,609,775	70,066,035	46,710,690	383,386,500	75
	Nacada		352,276,119	487,376,640	31,347,241	871,000,000	653,448,924	-	653,448,924	302,032,000	282,220,000	20,863,000	605,115,000	69
	Pbos Regulatory Authority		259,327,773	138,735,048	38,118,924	436,181,745	280,526,486	46,374,836	326,901,322	194,495,830	100,551,286	26,589,193	321,636,309	74
State of Registrar of Political Parties	People's Liberation Party			10,329,291		10,329,291	7,746,968		7,746,968		7,746,968		7,746,968	75
	Party Of Independent Candidate Of Kenya			1,206,476		1,206,476	904,857		904,857		904,857		904,857	75
	Devolution Empowerment Party			18,835,934		18,835,934	14,126,951		14,126,951		14,126,951		14,126,951	75
	Kenya National Congress			2,529,149		2,529,149	1,896,862		1,896,862		1,896,862		1,896,862	75
	Wiper- Democratic Movement			98,657,175		98,657,175	73,992,882		73,992,882		73,992,882		73,992,882	75
	Democratic Party Of Kenya			7,493,924		7,493,924	5,620,443		5,620,443		5,620,443		5,620,443	75
	Party Of National Unity			6,100,256		6,100,256	4,575,192		4,575,192		4,575,192		4,575,192	75
	United Democratic Alliance			788,551,370		788,551,370	591,413,528		591,413,528		591,413,528		591,413,528	75
	Kenya Social Congress			1,668,583		1,668,583	1,251,437		1,251,437		1,251,437		1,251,437	75

Parent Ministry	Name Of The SAGA	Approved Budget				Receipts			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates	Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
	Orange Democratic Movement		611,215,127		611,215,127	505,911,345		505,911,345		505,911,345		505,911,345	83
	Forum For Restoration Of Democracy-Kenya		35,332,359		35,332,359	26,499,269		26,499,269		26,499,269		26,499,269	75
	Progressive Party Of Kenya		4,308,176		4,308,176	3,231,132		3,231,132		3,231,132		3,231,132	75
	Jubilee Party		184,615,155		184,615,155	138,461,366		138,461,366		138,461,366		138,461,366	75
	Maendeleo Democratic Party		794,645		794,645	595,984		595,984		595,984		595,984	75
	National Rainbow Coalition		7,042,652		7,042,652	5,281,989		5,281,989		5,281,989		5,281,989	75
	Kenya African Democratic Union-Asili		654,645		654,645	490,983		490,983		490,983		490,983	75
	Communist Party Of Kenya		1,436,383		1,436,383	1,077,287		1,077,287		1,077,287		1,077,287	75
	Kenya African National Union		32,891,588		32,891,588	24,668,691		24,668,691		24,668,691		24,668,691	75
	Safina Party		4,287,492		4,287,492	3,215,619		3,215,619		3,215,619		3,215,619	75
	Chama Cha Uzalendo		5,349,006		5,349,006	4,011,754		4,011,754		4,011,754		4,011,754	75
	National Agenda Party Of Kenya		3,068,193		3,068,193	2,301,144		2,301,144		2,301,144		2,301,144	75
	People's Empowerment Party		1,149,025		1,149,025	861,768		861,768		861,768		861,768	75
	Peoples Democratic Party		1,085,452		1,085,452	814,089		814,089		814,089		814,089	75
	United Democratic Movement		36,832,654		36,832,654	27,624,491		27,624,491		27,624,491		27,624,491	75
	Shirikisho Party Of Kenya		945,395		945,395	709,046		709,046		709,046		709,046	75
	United Party Of Independent Alliance		12,478,287		12,478,287	9,358,715		9,358,715		9,358,715		9,358,715	75
	Federal Party Of Kenya		1,714,914		1,714,914	1,286,186		1,286,186		1,286,186		1,286,186	75
	Muungano Party		9,217,037		9,217,037	6,912,778		6,912,778		6,912,778		6,912,778	75
	Chama Cha Mashinani		11,092,683		11,092,683	8,319,512		8,319,512		8,319,512		8,319,512	75
	Ubuntu People's Forum		2,724,834		2,724,834	2,043,625		2,043,625		2,043,625		2,043,625	75
	United Democratic Party		7,328,033		7,328,033	5,496,025		5,496,025		5,496,025		5,496,025	75

Parent Ministry	Name Of The SAGA	Approved Budget				Receipts			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates	Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
	People's Trust Party		1,149,945		1,149,945	862,459		862,459		862,459		862,459	75
	Maendeleo Chap Chap		17,324,095		17,324,095	12,993,071		12,993,071		12,993,071		12,993,071	75
	Movement For Democracy And Growth		13,360,938		13,360,938	10,020,704		10,020,704		10,020,704		10,020,704	75
	Justice And Freedom Party Of Kenya		378,215		378,215	283,662		283,662		283,662		283,662	75
	Grand Dream Development Party		637,482		637,482	478,111		478,111		478,111		478,111	75
	United Progressive Alliance		11,870,373		11,870,373	8,902,780		8,902,780		8,902,780		8,902,780	75
	The Service Party		14,418,057		14,418,057	10,813,543		10,813,543		10,813,543		10,813,543	75
	National Ordinary People		1,845,283		1,845,283	1,383,962		1,383,962		1,383,962		1,383,962	75
	Empowerment Union												
	National Reconstruction Alliance		4,636,554		4,636,554	3,477,415		3,477,415		3,477,415		3,477,415	75
	Democratic Action Party-Kenya		43,199,040		43,199,040	32,399,280		32,399,280		32,399,280		32,399,280	75
	Chama Cha Kazi		8,922,380		8,922,380	6,691,785		6,691,785		6,691,785		6,691,785	75
	Tujiibebe Wakenya Party		10,349,967		10,349,967	7,762,475		7,762,475		7,762,475		7,762,475	75
	Kenya Union Party		12,988,899		12,988,899	9,741,674		9,741,674		9,741,674		9,741,674	75
	Pamoja African Alliance		15,695,165		15,695,165	11,771,374		11,771,374		11,771,374		11,771,374	75
	Mabadiliko Party Of Kenya		878,076		878,076	658,557		658,557		658,557		658,557	75
	Green Thinking Action Party		794,639		794,639	595,979		595,979		595,979		595,979	75
	Administration (5%)		108,915,000		108,915,000	84,186,250		84,186,250		84,186,250		84,186,250	77
State Department for Basic Education	Kenya National Commission For UNESCO & Common Wealth London			231,382,970	231,382,970			-			171,341,484	171,341,484	74
	Kenya National Examination Council (Knec)			667,800,000	667,800,000			-			483,763,828	483,763,828	72

Parent Ministry	Name Of The SAGA	Approved Budget				Receipts			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates	Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
	Kenya Institute For Curriculum Development (KICD)			1,125,399,403	1,125,399,403			-			844,049,550	844,049,550	75
	School Equipment Production Unit (Sepu)			108,000,000	108,000,000			-			81,000,000	81,000,000	75
	Kenya Institute Of Special Education (KISE)			547,612,712	547,612,712			-			410,709,534	410,709,534	75
	Kenya Education Management Institute (Kemi)			105,824,419	105,824,419			-			79,368,312	79,368,312	75
	Kibabii Teachers Training College			100,538,430	100,538,430			-			75,403,821	75,403,821	75
	Institute For Capacity Development Of Teachers In Africa			72,000,000	72,000,000			-			54,000,000	54,000,000	75
	National Ict Innovation Centre			18,000,000	18,000,000			-			13,500,000	13,500,000	75
	Kagumo Teachers College			61,777,657	61,777,657			-			46,333,242	46,333,242	75
	Kenya Institute For The Blind			45,900,000	45,900,000			-			34,425,000	34,425,000	75
	Lugari Diploma Teachers Training College			46,204,896	46,204,896			-			34,653,672	34,653,672	75
	National Council For Nomadic Education In Kenya (NACONEK)			740,000,000	740,000,000			-			555,000,000	555,000,000	75
	Scouts Association			78,588,000	78,588,000			-			58,941,000	58,941,000	75
	Girl Guides Association			27,612,000	27,612,000			-			20,709,000	20,709,000	75
	Jomo Kenyatta Foundation*	-	-	78,000,000	78,000,000			-			78,300,000	78,300,000	100
STATE DEPARTMENT FOR PETROLEUM	4. Energy And Petroleum Regulatory Authority (EPRA)	1,701,662,464	1,441,950,122	501,446,666	3,645,059,252	3,668,080,297	43,428,629	3,711,508,926	1,060,186,170	1,475,940,044	279,567,459	2,815,693,673	77
	2. National Oil Corporation Of Kenya	497,960,144	38,113,249,000	1,886,758,000	40,497,967,144	321,932,703	198,425,351	520,358,053	259,288,772	361,537,140	165,800,217	786,626,129	2
	3. Kenya Petroleum Refineries Limited (Kppl)	564,234,104	1,069,473,347	175,524,382	1,809,231,833				320,913,919	1,383,700,991	83,204,278	1,787,819,187	99
	National Industrial Training Authority (Nita)				-			-				-	-

	Parent Ministry	Name Of The SAGA	Approved Budget				Receipts			Expenditure (Kshs)				
			Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates	Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
	State Department of Foreign Affairs	Foreign Service Academy	39,425,472	61,223,684	15,654,071	116,303,227			-		9,465,818	9,702,694	19,168,512	16
	State Department for Justice Human Rights and Constitutional Affairs	1. Kenya Law Reform Commission	162,915,715	163,749,285	-	326,665,000	244,923,750		244,923,750	116,642,158	117,154,719		233,796,877	72
		2. Assets Recovery Agency	-	240,642,000	-	240,642,000	180,481,500		180,481,500	-	160,428,000		160,428,000	67
		3. Kenya National Anti-Corruption Steering Committee (Nacsc).	-	24,813,000	-	24,813,000	18,609,750		18,609,750	-	18,439,941		18,439,941	74
		4. National Coroners Service.	-	18,000,000	-	18,000,000	13,500,000		13,500,000	-	10,293,958		10,293,958	57
		5. Victims Protection Board.	-	18,360,000	-	18,360,000	13,770,000		13,770,000	-	10,835,240		10,835,240	59
		6. Multi Agency Team (Mat)	-	4,500,000	-	4,500,000	3,375,000		3,375,000	-	2,319,600		2,319,600	52
	STATE DEPARTMENT FOR CHILDREN SERVICES VOTE:1186	Child Welfare Society Of Kenya	380,500,000	166,828,340	52,716,660	600,045,000	450,033,750		450,033,750	285,375,000	125,121,255	39,537,495	450,033,750	75
		National Council For Childrens Services	46,500,000	34,617,000	-	81,117,000	54,078,000		54,078,000	13,751,309	29,838,000	-	43,589,309	54
		Street Families Rehabilitation Trust Fund	-	44,480,000	115,443,969	159,923,969			-	-	21,141,565	94,302,404	115,443,969	72
	STATE DEPARTMENT FOR SCIENCE, INNOVATION & RESEARCH	1) National Commission For Science, Technology & Innovation (NACOSTI)	168,076,000	127,267,201	18,000,000	313,343,201	212,673,674	26,735,000	239,408,674	99,337,623	177,509,959	1,516,468	278,364,050	89
		2) National Research Fund (Nrf)	39,013,486	82,670,080	97,005,798	218,689,364	164,017,023	34,315,644	198,332,667	2,116,020	62,770,741	78,037,834	142,924,595	65
		3) Kenya National Innovation Agency (Kenia)	53,533,119	88,610,455	130,529,676	272,673,250	152,004,936	19,766,587	171,771,523	35,849,948	84,235,880	50,467,122	170,552,950	63
	State Department for Public Investments and Assets Management	Privatization Commission	170,138,000	9,000,000	175,562,000	354,700,000	234,466,667	27,374,974	261,841,641	99,018,307	2,839,549	162,831,774	264,689,630	75
		Public Procurement Administrative Review Board	-	39,200,000	-	39,200,000	14,800,000	8,843,673	23,643,673	-	18,125,530	-	18,125,530	46

Parent Ministry	Name Of The SAGA	Approved Budget				Receipts			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates	Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
	Public Procurement Regulatory Authority	474,846,321	414,663,677	7,900,000	897,409,998	481,606,665	98,531,463	580,138,128	293,525,831	186,994,151	15,820,086	496,340,068	55
	Kenya Institute Of Supplies Examination Board	31,131,208	46,119,286	18,550,000	95,800,494	17,500,000	71,874,129		16,415,714	30,598,854	13,980,663	60,995,231	64
	State Corporations Appeal Tribunal	4,921,637	16,276,358	18,550,000	39,747,995	33,345,000	111,575	33,456,575	4,250,806	17,049,099	13,272,926	34,572,831	87
	State Corporations Tribunal Appeals				-			-				-	-
State Department for Aviation and Aero-space Development	Kenya Civil Aviation Authority	3,924,771,589	3,240,185,648	3,233,779,829	10,398,737,066	3,294,362,363	5,913,741,980	9,208,104,343	2,384,584,339	1,709,841,965	1,175,703,123	5,270,129,427	51
	Kenya Airports Authority	9,184,746,095	10,735,930,712	30,000,000	19,950,676,807	-	17,518,277,944	17,518,277,944	5,579,720,044	5,891,124,074	27,675,111	11,498,519,229	58
Total		259,345,656,761	291,925,970,200	232,787,307,597	784,058,934,558	2,115,484,148,103	312,118,309,250	2,427,513,083,224	193,299,812,550	173,672,694,195	164,716,389,628	531,688,896,373	68

Source: MDAs

ANNEX VII: Capital Transfers to SAGAS

CAPITAL TRANSFERS TO SAGAs IN THE FIRST NINE MONTHS FY 2025/26													
Parent Ministry	Name of the SAGA	Revised Budget FY 2024/25 (Kshs)				Receipts (Kshs)			Expenditure (Kshs)				
		Acquisition of NonFinancial Assets	Acquisition of Financial Assets	Other Expenses	Budget Estimates (Kshs.)	Nonexchange transactions -	Exchange transactions	Total	Acquisition of NonFinancial Assets	Acquisition of Financial Assets	Other Expenses	Total Expenditure	Absorption Rate
State Department for Wildlife	KWS	1,820,000,000			1,820,000,000	730,000,000		730,000,000	303,000,000			303,000,000	17
	WRTI	331,000,000			331,000,000	248,250,000		248,250,000	248,250,000			248,250,000	75
	WCK	19,000,000			19,000,000	19,000,000		19,000,000	19,000,000			19,000,000	100
State Department for Shipping and Maritime	1.Bandari Maritime Academy			165,602,460	165,602,460		165,602,460	165,602,460			141,008,623	141,008,623	85
	2.Kenya Maritime Authority	144,262,048		1,914,737,952	2,059,000,000	2,059,000,000		2,059,000,000	12,877,000			12,877,000	1
State Department for Crop Development	1. Agriculture and Food Authority-Sugar Reforms Project-CTU	3,470,000,000	-	-	3,470,000,000	3,000,000,000	446,552,289	3,446,552,289	-	-	3,446,552,289	3,446,552,289	99
	2. Cotton Industry Revitalization Project-BETA	120,000,000	-	-	120,000,000	-	13,046,960	13,046,960	-	-	13,046,960	13,046,960	11
	3. Edible Oil Promotion Project	300,000,000	-	-	300,000,000	-	25,481,682	25,481,682	-	-	25,481,682	25,481,682	8
	4. Kenya Plant Health Inspectorate Service-Horticultural Produce Compliance Enhancement Project	245,000,000	-	-	245,000,000	-	83,344,637	83,344,637	-	-	83,344,637	83,344,637	34

CAPITAL TRANSFERS TO SAGAs IN THE FIRST NINE MONTHS FY 2025/26

Parent Ministry	Name of the SAGA	Revised Budget FY 2024/25 (Kshs)				Receipts (Kshs)			Expenditure (Kshs)				
		Acquisition of NonFinancial Assets	Acquisition of Financial Assets	Other Expenses	Budget Estimates (Kshs.)	Nonexchange transactions -	Exchange transactions	Total	Acquisition of NonFinancial Assets	Acquisition of Financial Assets	Other Expenses	Total Expenditure	Absorption Rate
	5.Nyayo Tea Zones Corporation - Development of Mau Buffer Tea Zone	100,000,000	-	-	100,000,000	100,000,000	-	100,000,000	-	100,000,000	-	100,000,000	100
	6.National Cereal and Produce Board -Fertilizer Subsidy Programme	13,000,000,000	-	-	13,000,000,000	13,000,000,000	-	13,000,000,000	-	13,000,000,000	-	13,000,000,000	100
	7. Pyrethrum Processing Company Of Kenya Ltd	35,000,000	-	-	35,000,000	35,000,000	-	35,000,000	-	35,000,000	-	35,000,000	100
	8. Food Systems Resilience Project- MSMEs Agricultural Credit - AFC	150,000,000	-	-	150,000,000	150,000,000	-	150,000,000	-	150,000,000	-	150,000,000	100
State Department for ICT and Innovation	ICT Authority	-	-	5,086,490,187	5,086,490,187	1,519,078,806	514,047,969	2,033,126,775	-	-	2,115,953,745	2,115,953,745	42
	Konza Technopolis Development Authority	3,296,704,408	-	-	3,296,704,408	296,704,000	-	296,704,000	222,528,000	-	-	222,528,000	7
	Kenya Advanced Institute of Science and Technology	2,327,600,410	-	-	2,327,600,410	1,547,644,176	-	1,547,644,176	1,547,644,176	-	-	1,547,644,176	66
State Department for Economic Planning	KNBS	399,520,000	-	-	399,520,000	260,854,433	-	260,854,433	2,896,402,680	-	-	2,896,402,680	725
	KIPPRA	16,863,803	-	-	16,863,803	16,863,803	-	16,863,803	16,863,803	-	-	16,863,803	100
	NCPD			140,000,000	140,000,000	20,000,000		20,000,000	-	-	38,486,080	38,486,080	27

CAPITAL TRANSFERS TO SAGAs IN THE FIRST NINE MONTHS FY 2025/26

Parent Ministry	Name of the SAGA	Revised Budget FY 2024/25 (Kshs)				Receipts (Kshs)			Expenditure (Kshs)				
		Acquisition of NonFinancial Assets	Acquisition of Financial Assets	Other Expenses	Budget Estimates (Kshs.)	Nonexchange transactions -	Exchange transactions	Total	Acquisition of NonFinancial Assets	Acquisition of Financial Assets	Other Expenses	Total Expenditure	Absorption Rate
	NGCDF			58,797,728,147	58,797,728,147	37,597,728,147		37,597,728,147			42,897,728,147	42,897,728,147	73
State Department for Blue Economy and Fisheries	Aquaculture Business Development Programme				-			-				-	-
	Kenya Marine & SocioEconomic				-			-				-	-
State Department for the Development of the ASALs	National Drought Management Authority	1,125,584,943			1,125,584,943	517,547,517	1,180,578,474	1,698,125,991	881,850,972	-	116,623,453	998,474,425	89
	Coast Development Authority	300,000,000			300,000,000	-	298,888,694	298,888,694	298,888,694	-	-	298,888,694	100
	Lake Basin Development Authority	354,500,000			354,500,000	-	354,500,000	354,500,000	283,600,000	-	-	283,600,000	80
	Ewaso Ng'iro North Development Authority	389,000,000			389,000,000	-	373,253,491	373,253,491	252,947,862	-	-	252,947,862	65
	Ewaso Ng'iro South Development Authority	-		-	-	90,000,000	90,000,000	180,000,000	-	-	90,000,000	90,000,000	-
	Tana River Development Authority	66,000,000			66,000,000	-	66,000,000	66,000,000	66,000,000	-	-	66,000,000	100
	Kerio Valley Development Authority	140,000,000			140,000,000	-	140,000,000	140,000,000	14,225,449	-	-	14,225,449	10
State Department for Transport	1. LAPSET Corridor Development Authority	-	-	10,000,000	10,000,000	10,000,000	-	10,000,000	9,614,936	-		9,614,936	96

CAPITAL TRANSFERS TO SAGAs IN THE FIRST NINE MONTHS FY 2025/26

Parent Ministry	Name of the SAGA	Revised Budget FY 2024/25 (Kshs)				Receipts (Kshs)			Expenditure (Kshs)				
		Acquisition of Non0Financial Assets	Acquisition of Financial Assets	Other Expenses	Budget Estimates (Kshs.)	Nonexchange transactions -	Exchange transactions	Total	Acquisition of Non0Financial Assets	Acquisition of Financial Assets	Other Expenses	Total Expenditure	Absorption Rate
	2. Nairobi Metropolitan Area Transport Authority	1,141,204,164	-	11,040,164	1,152,244,328	864,183,813	-	864,183,813	130,000,000	-	8,280,123	138,280,123	12
	3. Kenya Railways Corporation	36,265,921,722	-	-	36,265,921,722	17,145,182,293	671,500,000	17,816,682,293	17,816,682,293	-	-	17,816,682,293	49
	4. Kenya Ports Authority	23,321,892,879			23,321,892,879			-	13,407,499,010			13,407,499,010	57
	Anti-FGM Board			4,000,000,000	4,000,000,000	4,000,000,000		4,000,000,000	4,000,000,000			4,000,000,000	100
State Department for Sports	Sports Arts & Social Dev. Fund	16,500,000,000			16,500,000,000	15,018,082,445			6,833,796,140	8,184,286,305	-	15,018,082,445	91
	Kenya Academy of Sports	80,000,000			80,000,000	80,000,000		80,000,000	-	-	80,000,000	80,000,000	100
State Department for Energy	Geothermal Development Company	2,061,181,747	2,180,043,800	724,240,530	4,965,466,077	15,098,082,445	2,173,710,127	17,271,792,572	1,635,393,542	464,883,709	1,499,403,948	3,599,681,198	72
	Rural Electrification & Renewable Energy Corporation	19,449,303,906	-	-	19,449,303,906	1,340,057,255	-	1,340,057,255	9,368,011,337	-	-	9,368,011,337	48
	Kenya Electricity Generating Company		4,877,000,000		4,877,000,000		3,438,088,206	3,438,088,206		3,438,088,206		3,438,088,206	70
	Kenya Power and Lighting Company	15,544,850,000			15,544,850,000	5,777,780,000	-	5,777,780,000	12,455,150,000	-	-	12,455,150,000	80
	Nuclear Power and Energy Agency	252,430,000			252,430,000			-	190,000,000			190,000,000	75
	KETRACO	12,784,136,130			12,784,136,130	-	-	-	-	-	6,318,000,000	6,318,000,000	49
State Department for Forestry	1. Kenya Forest Service	800,000,000	-	2,005,041,057	2,805,041,057	2,107,591,010		2,107,591,010	533,323,530	-	1,393,451,607	1,926,775,137	69
	2. KEFRI	122,000,000			122,000,000	102,000,000	-	102,000,000	102,000,000	-		102,000,000	84

CAPITAL TRANSFERS TO SAGAs IN THE FIRST NINE MONTHS FY 2025/26													
Parent Ministry	Name of the SAGA	Revised Budget FY 2024/25 (Kshs)				Receipts (Kshs)			Expenditure (Kshs)				
		Acquisition of Non0Financial Assts	Acquisition of Financial Assets	Other Ex-penses	Budget Estimates (Kshs.)	Nonexchange transactions -	Exchange transactions	Total	Acquisition of Non0Financial Assts	Acquisition of Financial Assets	Other Expens-es	Total Expendi-ture	Absorp-tion Rate
State De- partment for Environment & Climate Change	National Environment Management Authority				-			-				-	-
	Kenya Water Towers Agency				-			-				-	-
State De- partment for Investment Promotion	Export Pro- cessing Zones Authority	1,307,026,000			1,307,026,000	1,307,026,000		1,307,026,000	336,798,778	-		336,798,778	26
	Special Eco- nomic Zones Authority	504,000,000			504,000,000	504,000,000		504,000,000	-	56,189,804		56,189,804	11
State for Department for Micro, Small and Medium Enterprises	1 Micro Small and Medium Enterprise Authority			5,499,592,050	5,499,592,050			-			3,971,091,889	3,971,091,889	72
	2 Uwezo Fund			50,000,000	50,000,000			-			37,500,000	37,500,000	75
	3 Financial Inclusion Fund			300,000,000	300,000,000		102,858,795	134,260,802	1,218,406		225,000,000	226,218,406	75
State Department for Medical Services	Kenyatta Na- tional Hospital	500,000,000			500,000,000	500,000,000	199,797,908	322,679,072	31,804,652			31,804,652	6
	Kenya Biovax Institute Limited	100,000,000			100,000,000	100,000,000	11,452,488	5,641,616	5,994,921			5,994,921	6
	Jaramogi Oginga Odinga Hospital	230,000,000			230,000,000	230,000,000	4,155,005	24,199,529	-			-	-
	KEMRI	120,000,000			120,000,000	120,000,000	-	854,932	10,785,012			10,785,012	9
	NSDCC GLOBAL FUND	250,000,000			250,000,000	82,780,379	-	-	-			-	-
	NSDCC UNFPA	5,072,000			5,072,000	5,000,000		5,000,000	5,000,000			5,000,000	99

CAPITAL TRANSFERS TO SAGAs IN THE FIRST NINE MONTHS FY 2025/26

Parent Ministry	Name of the SAGA	Revised Budget FY 2024/25 (Kshs)				Receipts (Kshs)			Expenditure (Kshs)				
		Acquisition of NonFinancial Asssets	Acquisition of Financial Assets	Other Ex-penses	Budget Estimates (Kshs.)	Nonexchange transactions -	Exchange transactions	Total	Acquisition of NonFinancial Asssets	Acquisition of Financial Assets	Other Ex-penses	Total Expendi-ture	Absorp-tion Rate
	Social Health Authority	90,249,320			90,249,320	-	-	-	-			-	-
	KUTRRH	100,000,000			100,000,000	100,000,000	-	100,000,000	100,000,000			100,000,000	100
	KEMSA	1,201,124,251			1,201,124,251		156,298,288	156,298,288	156,298,288			156,298,288	13
The National Treasury	1.Kenya Trade Network Agency			263,200,000	263,200,000		12,698,000	12,698,000			12,698,000	12,698,000	5
	MOAGDP	238,000,000		227,000,000	465,000,000	203,039,569		203,039,569			247,884,933	247,884,933	53
	2.Kenya Revenue Authority	260,472,256		4,527,744	265,000,000	265,000,000		265,000,000	265,000,000			265,000,000	100
State Department for Trade and Enterprise Development	Warehouse Receipt System Council	70,900,000	-	63,945,500	134,845,500	134,845,500		134,845,500		38,396,409		38,396,409	28
	Warehouse Refurbishment (KNTC)	-	-	30,000,000	30,000,000	15,000,000		15,000,000	15,000,000			15,000,000	50
	Kenya National Multi Commodities Exchange Ltd (KOMEX)	-	-	135,000,000	135,000,000	135,000,000		135,000,000				-	-
State Department for Water and Sanitation	Water Sector Trust Fund			3,442,044,450	3,442,044,450	1,091,553,242		1,091,553,242			1,091,553,242	1,091,553,242	32
	Kenya Water Institute	100,000,000	-	-	100,000,000	74,999,999		74,999,999	74,999,999			74,999,999	75
	Regional centre on Groundwater Resource Education Training & Research				-			-				-	-
	Water Resources Authority			35,000,000	35,000,000	26,250,000		26,250,000			26,250,000	26,250,000	75
	Athi Water Works Development Agency	3,565,090,000	-	-	3,565,090,000	659,379,390		659,379,390	3,541,569,390			3,541,569,390	99

CAPITAL TRANSFERS TO SAGAs IN THE FIRST NINE MONTHS FY 2025/26

Parent Ministry	Name of the SAGA	Revised Budget FY 2024/25 (Kshs)				Receipts (Kshs)			Expenditure (Kshs)				
		Acquisition of Non0Financial Asssets	Acquisition of Financial Assets	Other Ex-penses	Budget Esti-mates (Kshs.)	Nonexchange transactions -	Exchange transactions	Total	Acquisition of Non0Financial Asssets	Acquisition of Financial Assets	Other Expens-es	Total Expendi-ture	Absorp-tion Rate
	Lake Victoria South Water Work Develop-ment Agency	2,717,317,366			2,717,317,366	2,227,629,261	544,804	2,228,174,065	1,393,207,655			1,393,207,655	51
	Lake Victoria North Water Works Develop-ment Agency	919,000,000			919,000,000	616,569,999		616,569,999	616,569,999			616,569,999	67
	Coast Water Works Develop-ment Agency	883,000,000			883,000,000	432,911,716		432,911,716	353,150,550			353,150,550	40
	Tana Water Works Develop-ment Agency	1,532,757,651	-	-	1,532,757,651	1,320,865,134		1,320,865,134	1,491,343,619			1,491,343,619	97
	Northern Water Works Develop-ment Agency	1,563,000,000	-	30,000,000	1,593,000,000	846,500,000		846,500,000	829,000,000		17,500,000	846,500,000	53
	Tanathi Water Works Develop-ment Agency	388,000,000			388,000,000	287,000,000		287,000,000	251,289,378			251,289,378	65
	Hydrologist Reg-istration Board	-	-	-	-			-				-	-
	Rift Valley North Water Works Development Agency	1,353,675,911			1,353,675,911	1,134,000,000		1,134,000,000	934,979,382			934,979,382	69
	Central Rift Val-ley Water Works Development Agency		690,000,000		690,000,000		876,535,616	876,535,616		841,202,936		841,202,936	122
	National Water Havesting and Storage Authority	1,532,000,000	-	-	1,532,000,000	1,140,999,988		1,140,999,988	1,140,999,988			1,140,999,988	74
	16. National water and Har-vesting Authority				-			-				-	-

CAPITAL TRANSFERS TO SAGAs IN THE FIRST NINE MONTHS FY 2025/26

Parent Ministry	Name of the SAGA	Revised Budget FY 2024/25 (Kshs)				Receipts (Kshs)			Expenditure (Kshs)				
		Acquisition of NonFinancial Assets	Acquisition of Financial Assets	Other Ex-penses	Budget Estimates (Kshs.)	Nonexchange transactions -	Exchange transactions	Total	Acquisition of NonFinancial Assets	Acquisition of Financial Assets	Other Expenditures	Total Expenditure	Absorption Rate
State Department for Higher Education and Research	Alupe University	284,854,882			284,854,882	40,000,000	30,000,000	70,000,000	68,759,280			68,759,280	24
	Bomet University	307,000,000			307,000,000	40,000,000		40,000,000	96,889,728			96,889,728	32
	Chuka University	783,095,208			783,095,208	21,250,000	293,566,383	314,816,383	293,566,383			293,566,383	37
	Co-operative University of Kenya	105,000,000			105,000,000			-	33,559,033			33,559,033	32
	Dedan Kimathi University of Technology	243,988,781			243,988,781	20,000,000	143,591,126	163,591,126	33,436,524			33,436,524	14
	Ergeton University	55,000,000		112,993,941	167,993,941			-	6,566,833		28,491,510	35,058,343	21
	Garissa University	132,807,678			132,807,678	63,000,000		63,000,000				-	-
	Jaramogi Oginga Odinga University of Science and Technology	205,000,000			205,000,000	205,000,000		205,000,000	47,104,222			47,104,222	23
	Jomo Kenyatta University of Agriculture and Technology	50,000,000			50,000,000	50,000,000		50,000,000	50,000,000			50,000,000	100
	Kabarnet University College	40,000,000			40,000,000	40,000,000		40,000,000				-	-
	Kaimosi Friends University	329,901,646			329,901,646	60,000,000		60,000,000	59,673,721			59,673,721	18
	Karatina University	991,865,324			991,865,324		354,284,604	354,284,604	354,284,604			354,284,604	36
	Kenyatta University	130,000,000			130,000,000			-	42,760,364			42,760,364	33
	Kibabii University	66,000,000			66,000,000	66,000,000		66,000,000	66,000,000			66,000,000	100
	Kirinyaga University	20,000,000			20,000,000			-	335,762,069			335,762,069	1,679

CAPITAL TRANSFERS TO SAGAs IN THE FIRST NINE MONTHS FY 2025/26													
Parent Ministry	Name of the SAGA	Revised Budget FY 2024/25 (Kshs)				Receipts (Kshs)			Expenditure (Kshs)				
		Acquisition of Non0Financial Asssets	Acquisition of Financial Assets	Other Ex-penses	Budget Estimates (Kshs.)	Nonexchange transactions -	Exchange transactions	Total	Acquisition of Non0Financial Asssets	Acquisition of Financial Assets	Other Expens-es	Total Expendi-ture	Absorp-tion Rate
	Kisii University	76,483,527			76,483,527	76,483,778		76,483,778	76,483,778			76,483,778	100
	Koitaleel Samoei Univer-sity College	80,000,000			80,000,000	230,000,000		230,000,000	332,143,579			332,143,579	415
	Laikipia Uni-versity	217,157,500	-	-	217,157,500	23,000,000	-	23,000,000	13,784,406	-	-	13,784,406	6
	Maasai Mara University	115,900,000			115,900,000	15,000,000	13,000,000	28,000,000	13,000,000			13,000,000	11
	Machakos University	175,000,000			175,000,000	20,000,000	155,000,000	175,000,000	96,984,371			96,984,371	55
	Mama Ngina University College	40,000,000			40,000,000	40,000,000		40,000,000	29,893,885			29,893,885	75
	Maseno Uni-versity	694,579,034			694,579,034	50,000,000	215,174,143	265,174,143	265,174,143			265,174,143	38
	Masinde Muliro University of Science and Technology	10,000,000	455,000,000		465,000,000	15,000,000	115,148,784	130,148,784	5,430,790	124,717,994		130,148,784	28
	Meru University	132,000,000			132,000,000	132,000,000		132,000,000	48,533,064			48,533,064	37
	Moi University	13,000,000			13,000,000	6,500,000		6,500,000	6,500,000		6,500,000	13,000,000	100
	Multimedia University	55,000,000			55,000,000	55,000,000		55,000,000	55,000,000			55,000,000	100
	Murang'a University of Technology	99,000,000			99,000,000	99,000,000		99,000,000	285,871,754			285,871,754	289
	Nyandarua Uni-versity College	5,000,000		5,000,000	10,000,000			-				-	-
	Open University of Knya	235,000,000			235,000,000	235,000,000		235,000,000	147,500,000			147,500,000	63
	Pwani Univer-sity	307,796,000			307,796,000	12,500,000		12,500,000	31,295,000			31,295,000	10
	Rongo Univer-sity	462,500,000			462,500,000			-	216,155,735			216,155,735	47

CAPITAL TRANSFERS TO SAGAs IN THE FIRST NINE MONTHS FY 2025/26

Parent Ministry	Name of the SAGA	Revised Budget FY 2024/25 (Kshs)				Receipts (Kshs)			Expenditure (Kshs)				
		Acquisition of NonFinancial Asssets	Acquisition of Financial Assets	Other Expenses	Budget Estimates (Kshs.)	Nonexchange transactions -	Exchange transactions	Total	Acquisition of NonFinancial Asssets	Acquisition of Financial Assets	Other Expenses	Total Expenditure	Absorption Rate
	South Eastern Kenya	67,177,865			67,177,865	67,177,865		67,177,865		15,255,807		15,255,807	23
	Taita Taveta University	66,000,000		3,500,000	69,500,000	50,000,000	3,500,000	53,500,000	2,894,969		1,733,470	4,628,439	7
	Technical University of Kenya	25,000,000			25,000,000	25,000,000		25,000,000	25,000,000			25,000,000	100
	Technical University of Mombasa				-			-				-	-
	Tharaka University	386,000,000			386,000,000		247,676,331	247,676,331			246,424,436	246,424,436	64
	Tom Mboya University	75,000,000			75,000,000	75,000,000		75,000,000	75,000,000			75,000,000	100
	Turkana University College	273,940,000			273,940,000	65,000,000		65,000,000	27,274,662			27,274,662	10
	University of Eldoret	541,495,251			541,495,251	200,000,000	22,135,988	222,135,988	87,883,025			87,883,025	16
	University of Embu	45,000,000			45,000,000	45,000,000		45,000,000	45,000,000			45,000,000	100
	University of Kabianga	53,000,000	22,000,000	96,000,000	171,000,000	15,000,000		15,000,000	5,254,744	11,783,433		17,038,177	10
	University of Nairobi	355,000,000		17,796,400	372,796,400		72,796,400	72,796,400	65,232,388		17,796,400	83,028,788	22
	Kenya Universities & Colleges Central Placement Services (KUCCPS)				-			-				-	-
	Universities Fund (UF)				-			-				-	-
State Department of Irrigation	National Irrigation Authority	2,616,076,951			2,616,076,951	1,739,432,815		1,739,432,815	1,739,432,815			1,739,432,815	66
	National Water Harvesting & Storage Authority				-			-				-	-

370	CAPITAL TRANSFERS TO SAGAs IN THE FIRST NINE MONTHS FY 2025/26													
	Parent Ministry	Name of the SAGA	Revised Budget FY 2024/25 (Kshs)				Receipts (Kshs)			Expenditure (Kshs)				
			Acquisition of Non0Financial Assts	Acquisition of Financial Assets	Other Ex-penses	Budget Esti-mates (Kshs.)	Nonexchange transactions -	Exchange transactions	Total	Acquisition of Non0Financial Assts	Acquisition of Financial Assets	Other Expens-es	Total Expendi-ture	Absorp-tion Rate
	State De- partment for Coopera- tives	New Kenya Co0operative Creameries		2,550,000,000		2,550,000,000	2,550,000,000		2,550,000,000			2,500,000,000	2,500,000,000	98
		New Kenya Planters Coop- erative Union	555,877,900			555,877,900	277,938,950		277,938,950	193,119,187			193,119,187	35
	Statement Department for Public Health and Professional Standard	Construction of Tuition Blocks - KMTC	325,000,000			325,000,000			-	295,000,000			295,000,000	91
		Equipping of Laboratories & Classrooms - KMTC	540,000,000			540,000,000				560,000,000			560,000,000	104
		Construction of Examination Centre - KMPDC	50,000,000			50,000,000			-	50,000,000			50,000,000	100
		Snake Anti-ven- om Processing Plant Facility - KMPDC	300,000,000			300,000,000			-	300,000,000			300,000,000	100
	State De- partment for Labour and Skills Devel- opment	National Employment Authority	150,000,000			150,000,000	150,000,000		150,000,000				-	-
	State De- partment of Livestock	Kenya Animal Genetic Re- source Center	72,029,316			72,029,316		72,029,316	72,029,316				-	-
		Kenta Tsetse and Trypanomi- asis Eradication Council	50,000,000			50,000,000		25,000,000	25,000,000	1,000,080		6,475,305	7,475,385	15
		Kenya Veteri- nary Vacaines Production	108,265,000					35,666,237	35,666,237	35,666,237			35,666,237	-
		n Kenya Veteri- nary Boar Kenya Board	92,500,000		7,500,000	100,000,000	100,000,000		100,000,000	24,478,000		8,014,973	32,492,973	32

CAPITAL TRANSFERS TO SAGAs IN THE FIRST NINE MONTHS FY 2025/26

Parent Ministry	Name of the SAGA	Revised Budget FY 2024/25 (Kshs)				Receipts (Kshs)			Expenditure (Kshs)				
		Acquisition of NonFinancial Assets	Acquisition of Financial Assets	Other Ex-penses	Budget Estimates (Kshs.)	Nonexchange transactions -	Exchange transactions	Total	Acquisition of NonFinancial Assets	Acquisition of Financial Assets	Other Expen-ses	Total Expendi-ture	Absorp-tion Rate
STATE DEPT FOR BROADCASTING AND TELECOMMUNICATIONS	Kenya Institute of Mass Communication	33,672,500	-		33,672,500	16,836,250		16,836,250		-	16,789,200	16,789,200	50
	Kenya Broadcasting Corporation	-	140,210,083		140,210,083	70,000,000		70,000,000	70,000,000		-	70,000,000	50
State Department for Roads	Engineers Board of Kenya (EBK)	22,660,664			22,660,664	-		-	-			-	-
	Kenya National Highways Authority (KENHA)	79,878,518,685			79,878,518,685	58,971,842,239		58,971,842,239	42,731,433,198			42,731,433,198	53
	Kenya Urban Roads Authority (KURA)	16,763,069,716			16,763,069,716	12,136,892,014		12,136,892,014	12,136,892,014			12,136,892,014	72
	Kenya Engineers Technologist Registration Board (KETRB)	55,124,436			55,124,436	-		-	773,500			773,500	1
	Kenya Rural Roads Authority (KERRA)	53,379,773,533			53,379,773,533	27,775,946,600		27,775,946,600	27,775,946,600			27,775,946,600	52
State Department for Culture, the Arts and Heritage	NATIONAL MUSEUMS OF KENYA			10,000,000	10,000,000	10,000,000		10,000,000				-	-
	Kenya Cultural Centre		290,000		290,000	5,000,000		5,000,000				-	-
State Department For Housing and Urban Development	Affordable Housing Board	81,567,849,969	13,432,350,031		95,000,200,000	88,543,990,677	545,912,744	89,089,903,421	77,523,640,646	11,020,350,350		88,543,990,996	93
	Council of governors	30,000,000			30,000,000	30,000,000		30,000,000	23,500,000			23,500,000	78

	CAPITAL TRANSFERS TO SAGAs IN THE FIRST NINE MONTHS FY 2025/26													
MDAs	Parent Ministry	Name of the SAGA	Revised Budget FY 2024/25 (Kshs)				Receipts (Kshs)			Expenditure (Kshs)				
			Acquisition of Non0Financial Assets	Acquisition of Financial Assets	Other Expenses	Budget Estimates (Kshs.)	Nonexchange transactions -	Exchange transactions	Total	Acquisition of Non0Financial Assets	Acquisition of Financial Assets	Other Expenses	Total Expenditure	Absorption Rate
	Ministry of Defence	Kenya Meat Commission	200,000,000			200,000,000	200,000,000		200,000,000	116,032,784			116,032,784	58
	State Department for Petroleum	4. Energy and Petroleum Regulatory Authority (EPRA)	1,183,550,000	-	-	1,183,550,000			-	190,299,380	-	-	190,299,380	16
		2. National Oil Corporation of Kenya	308,238,530	-	412,364,581	720,603,111	253,796,407	-	253,796,407	129,348,870	-	244,490,595	373,839,464	52
	State Law	1. Kenya School of Law	50,000,000			50,000,000	50,000,000		50,000,000				-	-
	State Department for Youth Affairs and Arts	KENYA FILM COMMISSION (KFC)	122,250,000			122,250,000		92,250,000	92,250,000	122,250,000			122,250,000	100
		KENYA FILM SCHOOL (KFS)	19,700,000			19,700,000			-	19,700,000			19,700,000	100
	State Department For Public Service	1.NATIONAL YOUTH SERVICE	208,311,549			208,311,549	115,000,000	93,311,549	208,311,549	167,180,920			167,180,920	80
		2.Kenya School of Government	1,034,405,740			1,034,405,740	1,034,405,740	-	1,034,405,740	1,034,405,740			1,034,405,740	100
	State Department For Tourism	1) Tourism Regulatory Authority	127,549,000	-	-	127,549,000	127,549,000		127,549,000	41,434,179	-		41,434,179	32
		2) BOMAS		16,230,246,979		16,230,246,979			-		16,230,246,979		16,230,246,979	100
	State Department for Aviation and AeroSpace Development	Kenya Airports Authodiryt	13,535,835,489			13,535,835,489			-	4,032,800,442			4,032,800,442	30
	Total		437,734,442,589	10,914,253,883	83,177,980,582	433,330,721,777	242,256,780,829	13,197,505,205	255,454,286,034	174,459,954,125	26,459,804,603	66,729,064,652	267,648,823,379	62

Source: MDAs

Annex VIII: Trade Payables for MDAs (Over Nine Months Period)

Vote CODE	Ministry/ State Department/ Agency	Balance as at 31st March 2026		
		Recurrent (Kshs.)	Development (Kshs.)	Total (Kshs.)
1011	Executive Office of the President - Nairobi Metropolitan Service (NMS)	10,811,136,051	2,256,509,202	13,067,645,253
1011	Executive Office of the President - HQ	50,021,579	3,563,490	53,585,069
1012	Office of the Deputy President	1,354,655,506	-	1,354,655,506
1073	State Department for Public Investments and Assets Management	-	31,784,539	31,784,539
1016	State Department for Cabinet Affairs	5,052,420		5,052,420
1026	State Department for Internal Security & National Administration	888,316,613	13,528,255	901,844,86
1023	State Department for Correctional Services	5,452,252,508	612,194,223	6,064,446,731
1024	State Department for Immigration and Citizen Services	242,547,164	2,232,409,594	2,474,956,757
1025	National Police Service	6,101,151,241	3,442,497,361	9,543,648,602
1032	State Department for Devolution	603,396,143	2,118,581,76	2,721,977,904
1036	State Department for the ASALs and Regional Development	70,609,545	2,420,544,558	24,91,154,103
1053	State Department for Foreign Affairs	1,187,854,459		1,187,854,459
1054	State Department for Diaspora Affairs	188,530,390		188,530,390
1064	State Department for Vocational and Technical Training	17,642,369		17,642,369
1065	State Department for Higher Education and Research	57,583,839		57,583,839
1066	State Department for Basic Education	-		
1071	The National Treasury	659,708,385	145,192,193	804,900,578
1072	State Department for Economic Planning	6,621,465		6,621,465
1082	State Department for Medical Services	530,548,094	4,582,812,147	5,113,360,241
1083	State Department for Public Health and Professional Standards	45,029,104		45,029,104
1092	State Department for Transport	6,117,031,638	12,290,566	6,129,322,204
1093	State Department for Shipping and Maritime Affairs	59,313,391		59,313,391
1095	State Department for Public Works	59,311,854	1,478,197,744	1,537,509,598
1094	State Department for Housing & Urban Development	822,704,437	439,959,034	1,262,663,471
1109	State Department for Water & Sanitation	-	536,811,797	536,811,797
1332	State Department for Forestry	383,040		383,040
1331	State Department for Environment & Climate Change	77,073,392	375,852,221	452,925,613
1112	State Department for Lands and Physical Planning	1,727,601	435,290,099	437,017,700
1122	State Department for Information Communication Technology & Digital Economy	4,146,686	333,791,405	337,938,092

Vote CODE	Ministry/ State Department/ Agency	Balance as at 31st March 2026		
		Recurrent (Kshs.)	Development (Kshs.)	Total (Kshs.)
1123	State Department for Broadcasting & Telecommunications	889,878,062		889,878,062
1132	State Department for Sports	295,956,510	386,222,500	682,179,010
1134	State Department for Culture, The Arts and Heritage	56,910,796		56,910,796
1162	State Department for Livestock Development	39,969,223	31,560,230	71,529,453
1169	State Department for Agriculture	3,542,740,518	5,874,317,792	9,417,058,310
1166	State Department for the Blue Economy and Fisheries	68,288,401	271,741,568	340,029,970
1173	State Department for Cooperatives	38,438,206		38,438,206
1174	State Department for Trade	87,594,261		87,594,261
1175	State Department for Industry	37,486,900		37,486,900
1176	State Department for Micro, Small and Medium Enterprises Development	-	-	-
1177	State Department for Investment Promotion	17,024,651	689,375	17,714,026
1184	State Department for Labour and Skills Development	35,877,832	58,144,428	94,022,260
1185	State Department for Social Protection and Senior Citizens Affairs	64,999,724	-	64,999,724
1192	State Department for Mining	40,291,049	30,803,040	71,094,089
1193	State Department for Petroleum	171,700	7,735,200	7,906,900
1202	State Department for Tourism	50,419,665	2,216,408	52,636,074
1203	State Department for Wildlife	1,311,398,399	265,748,141	1,577,146,540
1213	State Department for Public Service - NYS	14,274,312,957		14,274,312,957
1213	State Department for Public Service - HQ	192,876,522	4,745,412	197,621,934
1212	State Department for Gender and Affirmative Action	22,440,939	496,654	22,937,593
1135	State Department for Youth Affairs and Creative Economy	19,048,861	5,368,242	24,417,103
1221	State Department for East African Community	68,907,937		68,907,937
1252	State Law Office and Department of Justice	60,621,431	1,499,200	62,120,631
1261	The Judiciary	9,115,957	581,706,344	590,862,301
1291	Office of the Director of Public Prosecutions	-	-	-
1311	Office of the Registrar of Political Parties	398,153	-	398,153
2011	Kenya National Commission on Human Rights	2,068,442	-	2,068,442
2021	National Land Commission	1,547,153,10	8,035,550	1,555,188,655
2031	Independent Electoral and Boundaries Commission	4,803,498,323	-	4,803,498,323
2041	Parliamentary Service Commission	-	-	-
2042	National Assembly	39,976,676	-	39,976,676
2043	Parliamentary Joint Services	298,250,278	546,416,861	844,667,138
2061	Commission of Revenue Allocation	18,218,589	-	18,218,589
2121	Controller of Budget	4,418,567	-	4,418,567

Vote CODE	Ministry/ State Department/ Agency	Balance as at 31st March 2026		
		Recurrent (Kshs.)	Development (Kshs.)	Total (Kshs.)
2131	Commission of Administrative Justice	1,127,555		1,127,555
GRAND TOTAL		63,354,269,101	29,549,257,135	92,903,526,236

Source: National Treasury and MDAs

Annex IX: Trade Payables for State Corporations/ State Owned Enterprises/ SAGAs (Over Nine Months Period)

Trade payables over nine months as of 31st March 2026			
State Owned Enterprises/ SAGAs	Principal Amount (Kshs.)	Penalties Interest (Kshs.)	Total (Kshs.)
Ministry of Agriculture and Livestock Development			
Agriculture and Food Authority	156,437,151	-	156,437,151
Bukura Agricultural College	87,745,791	-	87,745,791
Kenya Agricultural and Livestock Research Organisation	454,157,816	-	454,157,816
Kenya Dairy Board	3,688,553	-	3,688,553
Kenya Leather Development Council	107,274,754	-	107,274,754
Kenya Tsetse and Trypanosomiasis Eradication Council	-	-	-
Pest Control Products Board	13,099,782	-	13,099,782
Veterinary Medicines Directorate Council	3,738,142	-	3,738,142
Tea Board of Kenya	12,707,574	-	12,707,574
Kenya Sugar Research and Training Institute	7,701,394	-	7,701,394
Sub-Total	846,550,956	-	846,550,956
Ministry of Defense			
Kenya Shipyards Limited	1,825,341,019	-	1,825,341,019
National Defence University-Kenya	3,307,921	-	3,307,921
Sub-Total	1,828,648,940	-	1,828,648,940
Ministry of East African Community (EAC), the ASALS and Regional Development			
Ewaso Ng'iro North Development Authority	252,652,544	-	252,652,544
Kerio Valley Development Authority	124,859,545	-	124,859,545
Lake Basin Development Authority	5,630,619,424	-	5,630,619,424
National Drought Management Authority	63,064,589	-	63,064,589
Tana and Athi Rivers Development Authority	176,240,986	-	176,240,986
Sub-Total	6,247,437,088	-	6,247,437,088
Ministry of Education			
Allupe University	14,794,811	-	14,794,811
Co-operative University of Kenya	80,615,548	-	80,615,548
Egerton University	8,208,390,842	-	8,208,390,842
Garissa University	135,496,682	-	135,496,682
Jaramogi Oginga Odinga University of Science & Technology	589,130,018	-	589,130,018
Jomo Kenyatta University of Agriculture and Technology	10,744,588,035	-	10,744,588,035
Kaimosi Friends University	11,426,252	-	11,426,252
Karatina University	56,843,132	-	56,843,132
Kenya Institute of Special Education	5,107,448	-	5,107,448

Trade payables over nine months as of 31st March 2026			
State Owned Enterprises/ SAGAs	Principal Amount (Kshs.)	Penalties Interest (Kshs.)	Total (Kshs.)
Kenya National Examinations Council	5,172,256,820	-	5,172,256,820
Kenyatta University	12,930,823,569	-	12,930,823,569
Kibabii University	263,887,373	-	263,887,373
Kirinyaga University	171,180,332	-	171,180,332
Kisii University	1,043,943,849	-	1,043,943,849
Laikipia University	394,180,903	-	394,180,903
Maasai Mara University	1,076,289,993	-	1,076,289,993
Machakos University	-	-	-
Meru University of Science & Technology	95,382,393	-	95,382,393
Moi University	10,653,909,764	-	10,653,909,764
Muranga University of Technology	917,421,825	-	917,421,825
Technical and Vocational Education and Training Authority	0,000	-	0,000
Technical University of Kenya	10,383,817,007	-	10,383,817,007
Tom Mboya University	991,819,236	-	991,819,236
TVET Curriculum Development, Assessment and Certification Council	428,314,196	-	428,314,196
University of Kabianga	500,518,179	-	500,518,179
University of Nairobi	15,916,465,527	-	15,916,465,527
Kenya National Qualifications Authority	-	-	-
Eldoret National Polytechnic	273,241,715	-	273,241,715
Kisumu National Polytechnic	105,412,524	-	105,412,524
Kenya Education Management Institute	4,014,853	-	4,014,853
Sigalagala National Polytechnic	53,318,482	-	53,318,482
Kenya Coast National Polytechnic	-	-	-
Sub-Total	81,222,591,308	-	81,222,591,308
Ministry of Energy and Petroleum			
Energy & Petroleum Regulatory Authority	-	-	-
Rural Electrification and Renewable Energy Corporation	13,224,921,499	-	13,224,921,499
Sub-Total	13,224,921,499	-	13,224,921,499
Ministry of Environment, Climate Change and Forestry			
Kenya Forest Service	924,520,667	-	924,520,667
Kenya Forestry Research Institute	182,221,845	-	182,221,845
Sub-Total	1,106,742,511	-	1,106,742,511
Ministry of Health			
Kenya Medical Research Institute	597,000,000	1,450,000,000	2,047,000,000
Kenya Medical Supplies Authority	3,974,862,623	-	3,974,862,623
Kenya Medical Training College	1,311,037,431	-	1,311,037,431
Kenyatta National Hospital	5,743,237,992	-	5,743,237,992

Trade payables over nine months as of 31st March 2026			
State Owned Enterprises/ SAGAs	Principal Amount (Kshs.)	Penalties Interest (Kshs.)	Total (Kshs.)
Kenyatta University Teaching and Referral Hospital	3,657,293,391	-	3,657,293,391
Moi Teaching and Referral Hospital	1,648,859,405	-	1,648,859,405
Kenya Health Professions Oversight Authority (KHPOA)	-	-	-
Social Health Authority (SHA)	40,347,375,276	-	40,347,375,276
Sub-Total	57,279,666,117	1,450,000,000	58,729,666,117
Ministry of Trade, Investments and Industry			
Anti-Counterfeit Authority	-	-	-
Export Processing Zones Authority	70,659,224	9,916,931	80,576,155
Kenya Accreditation Service	116,000	-	116,000
Kenya Industrial Property Institute	676,587,202	-	676,587,202
Sub-Total	747,362,426	9,916,931	757,279,357
Ministry of Information, Communications and the Digital Economy			
Information & Communication Technology Authority	-	-	-
Sub-Total	-	-	-
Ministry of Interior and National Administration			
National Authority for Campaign Against Alcohol & Drug Abuse			
NGOs Co-ordination Board			
Sub-Total			
Ministry of Labour and Social Protection			
National Industrial Training Authority			
Sub-Total			
Ministry of Lands, Public Works, Housing and Urban Development			
National Construction Authority	498,903,436	-	498,903,436
Sub-Total	498,903,436	-	498,903,436
Ministry of Mining, Blue Economy and Maritime Affairs			
Bandari Maritime Academy	225,581,230	-	225,581,230
Sub-Total	225,581,230	-	225,581,230
Ministry of Public Service, Human Capital Development and Special Programmes			
Kenya School of Government	1,231,050,823	-	1,231,050,823
Human Resource Management Professional Examination Board	45,590,972	-	45,590,972
Sub-Total	1,276,641,795	-	1,276,641,795
Ministry of Youth Affairs, Creative Economy and Sports			
Kenya Film Classification Board	13,968,520	-	13,968,520
Sports Kenya	591,817,295	-	591,817,295
Sub-Total	605,785,815	-	605,785,815
Ministry of Tourism and Wildlife			
Kenya Utalii College	289,402,222	-	289,402,222

Trade payables over nine months as of 31st March 2026			
State Owned Enterprises/ SAGAs	Principal Amount (Kshs.)	Penalties Interest (Kshs.)	Total (Kshs.)
Kenya Wildlife Service	1,800,575,582	-	1,800,575,582
Tourism Fund	698,210,119	-	698,210,119
Tourism Regulatory Authority	8,522,006	-	8,522,006
Sub-Total	2,796,709,929	-	2,796,709,929
Ministry of Roads and Transport			
Kenya Civil Aviation Authority	230,463,549	-	230,463,549
Kenya National Highways Authority	52,973,143,013	4,690,119,256	57,663,262,269
Kenya Roads Board	-	-	-
Kenya Rural Roads Authority	24,624,487,837	3,910,559,836	28,535,047,673
Kenya Urban Roads Authority	4,148,479,848	524,508,825	4,672,988,673
National Transport and Safety Authority	489,381,971	-	489,381,971
Nairobi Metropolitan Area Transport Authority	1,318,848,634	1,783,681,132	3,102,529,766
Sub-Total	83,784,804,851	10,908,869,049	94,693,673,900
Ministry of Water, Sanitation and Irrigation			
Athi Water Works Development Agency	674,435,452	-	674,435,452
Kenya Water Institute	929,442,001	-	929,442,001
Lake Victoria North Water Works Development Agency	140,101,556	-	140,101,556
National Irrigation Authority	392,220,755	-	392,220,755
Tana Water Works Development Agency	790,655,416	-	790,655,416
Tanathi Water Works Development Agency	5,598,637,986	-	5,598,637,986
Water Resources Authority	110,659,691	-	110,659,691
North Rift Valley Water Works Development Agency	-	-	-
Regional Center on Ground Water Resources, Education, Training and Research	10,611,761	-	10,611,761
Sub-Total	8,646,764,618	-	8,646,764,618
Office of the Attorney General			
Council for Legal Education	2,212,853	-	2,212,853
Nairobi Centre for International Arbitration	-	-	-
Sub-Total	2,212,853	-	2,212,853
The National Treasury			
Agricultural Development Corporation	1,590,528,140	-	1,590,528,140
Bomas of Kenya	322,849,641	-	322,849,641
Capital Markets Authority	42,275,138	-	42,275,138
Commodities Fund	7,649,539	-	7,649,539
Competition Authority of Kenya	-	-	-
Insurance Regulatory Authority	-	-	-
Kenya Deposit Insurance Corporation	-	-	-
Kenya Electricity Transmission Company	23,412,018,821	121,781,760	23,290,237,061

Trade payables over nine months as of 31st March 2026			
State Owned Enterprises/ SAGAs	Principal Amount (Kshs.)	Penalties Interest (Kshs.)	Total (Kshs.)
Kenya Revenue Authority	6,823,074,902	-	6,823,074,902
Kenya Seed Company	1,381,935,587	-	1,381,935,587
Local Authorities Provident Fund	-	-	-
National Government Constituency Development Fund	-	-	-
Privatization Commission	-	-	-
Retirement Benefits Authority	49,891,765	-	49,891,765
Agro Chemical & Food Company	3,521,417,170	-	3,521,417,170
Jomo Kenyatta Foundation	461,217,216	-	461,217,216
Kenya Broadcasting Corporation	6,567,071,958	-	6,567,071,958
Kenya Literature Bureau	900,544,513	-	900,544,513
Kenya Meat Commission	1,531,696,716	-	1,531,696,716
Kenya National Shipping Line	35,812,788	-	35,812,788
Kenya Ports Authority	-	-	-
Kenya Power and Lighting Company	23,755,402,567	-	23,755,402,567
Kenya Railways Corporation	10,391,718,448	-	10,391,718,448
Kenyatta International Convention Centre	153,882,090	-	153,882,090
National Cereals and Produce Board	369,147,237	-	369,147,237
National Oil Corporation of Kenya	4,517,392,380	1,030,331,668	5,547,724,048
Numerical Machining Complex	68,799,402	-	68,799,402
Nyayo Tea Zones Development Corporation	564,258,816	-	564,258,816
Postal Corporation of Kenya	7,809,159,423	-	7,809,159,423
Golf Hotel	50,512,842	-	50,512,842
Registration of Certified Public Secretaries Board	5,000	-	5,000
Policy Holders Compensation Fund	2,959,580	-	2,959,580
Pyrethrum Processing Company of Kenya Ltd	2,696,760,078	884,907,913	3,581,667,991
Kenya Development Corporation	660,524,889	-	660,524,889
Kenya Institute of Supplies Examination Board	23,998,524	-	23,998,524
Kenya BioVax Institute Limited	98,075,483	-	98,075,483
Public Service Superannuation Fund	-	-	-
Kenya National Entrepreneurs Savings Trusts	-	-	-
Sub-Total	97,810,580,653	2,037,021,341	99,847,601,993
Ministry of Cooperatives and Micro, Small & Medium Enterprises (MSME) Development			

Trade payables over nine months as of 31st March 2026			
State Owned Enterprises/ SAGAs	Principal Amount (Kshs.)	Penalties Interest (Kshs.)	Total (Kshs.)
Micro and Small Enterprise Authority	357,195,934	-	357,195,934
Sub-Total	357,195,934	-	357,195,934
Ministry of Gender, Culture and Children Services			
National Council for Children Services	-	-	-
National Museums of Kenya	536,108	-	536,108
Women Enterprise Fund	54,984,277	-	54,984,277
Sub-Total	55,520,385	-	55,520,385
Grant Total	358,564,622,345	14,405,807,321	372,970,429,666

Source: National Treasury and MDAs

Annex X: MDAs Development Expenditure by Sector

DEVELOPMENT						
Sector	Gross Estimates (Kshs.)	Net Estimates (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
Agriculture, Rural and Urban Development	47,998,091,244	41,459,091,244	35,850,140,612	40,072,246,158	86.5	83.5
Energy, Infrastructure and ICT	380,441,377,993	130,796,376,737	84,233,068,867	253,502,653,123	64.4	66.6
General Economics and Commercial Affairs (GECA)	21,601,532,512	15,994,972,512	17,546,108,432	17,953,119,680	109.7	83.1
Health	27,497,260,367	18,776,260,367	10,347,047,135	20,085,346,522	55.1	73.0
Education	29,779,745,358	23,703,045,358	13,684,583,433	18,852,249,745	57.7	63.3
Governance, Justice, Law and Order (GJLOS)	18,923,871,554	8,906,810,027	5,163,973,825	17,725,156,232	58.0	93.7
Public Administration and International Relations	126,825,146,111	116,981,041,733	66,155,124,357	77,158,132,200	56.6	60.8
National Security	4,934,000,000	1,000,000,000	460,394,521	4,202,367,888	46.0	85.2
Social Protection, Culture and Recreation	24,849,090,839	7,658,090,839	3,551,059,268	20,813,229,066	46.4	83.8
Environment Protection, Water and Natural Resources	61,987,548,100	41,824,148,100	25,635,525,240	37,531,492,785	61.3	60.5
Total	744,837,664,078	407,099,836,917	262,627,025,689	507,895,993,398	64.5	68.2

Source: National Budget Documents FY 2025/26 and MDAs

Annex XI: MDAs Recurrent Expenditure by Sector

RECURRENT						
Name of the Sector	Gross Estimates (Kshs.)	Net Estimates (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
Agriculture, Rural and Urban Development	34,409,722,706	17,667,622,706	12,999,183,661	25,214,888,902	74	73
Energy, Infrastructure and Information Communication Technology	154,186,431,957	16,249,362,757	11,153,718,827	72,846,262,252	69	47
General Economics and Commercial Affairs	36,558,331,672	20,256,031,672	14,858,680,366	23,133,665,478	73	63
Health	110,608,271,141	74,778,291,141	64,097,678,679	67,804,866,854	86	61
Education	673,286,454,351	601,033,473,673	471,893,464,688	532,830,458,432	79	79
Governance, Justice, Law and Order	264,118,468,630	260,434,645,057	199,213,313,078	203,539,472,410	77	77
Public Administration and International Relations	194,678,024,370	174,464,885,844	146,971,950,358	154,399,130,789	84	79
National Security	248,836,176,740	241,008,876,740	189,230,105,583	201,478,698,067	79	81
Social Protection, Culture and Recreation	54,145,292,150	49,842,492,150	51,618,207,440	54,026,596,836	104	100
Environment Protection, Water and Natural Resources	33,879,140,645	14,714,240,645	9,866,926,477	23,191,494,434	67	69
Total	1,804,706,314,362	1,470,449,922,385	1,171,903,229,157	1,358,465,534,454	80	75

Source: National Budget Documents FY 2025/26 and MDAs

Annex XII: MDAs Expenditure by Sector

MINISTERIAL BUDGET PERFORMANCE BY SECTOR						
Name of the Sector	Gross Estimates (Kshs.)	Net Estimates (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Ex-chequer Issue to Net Estimates	% of Expen-diture to Gross Es-timates
Agriculture, Rural and Urban Development	82,407,813,950	59,126,713,950	48,849,324,273	65,287,135,060	83	79
Energy, Infrastructure and Information Communication Technology	534,627,809,950	147,045,739,494	95,386,787,694	326,348,915,375	65	61
General Economics and Commercial Affairs	58,159,864,184	36,251,004,184	32,404,788,798	41,086,785,158	89	1
Health	138,105,531,508	93,554,551,508	74,444,725,814	87,890,213,376	80	64
Education	703,066,199,709	624,736,519,031	485,578,048,121	551,682,708,177	78	79
Governance, Justice, Law and Order	283,042,340,184	269,341,455,084	204,377,286,903	221,264,628,642	76	78
Public Administration and International Relations	321,503,170,481	291,445,927,577	213,127,074,715	231,557,262,989	73	72
National Security	253,770,176,740	242,008,876,740	189,690,500,104	205,681,065,955	78	81
Social Protection, Culture and Recreation	78,994,382,989	57,500,582,989	55,169,266,708	74,839,825,902	96	95
Environment Protection, Water and Natural Resources	95,866,688,745	56,538,388,745	35,502,451,717	60,722,987,218	63	63
Total	2,549,543,978,440	1,877,549,759,302	1,434,530,254,846	1,866,361,527,852	76	73

Source: National Budget Documents FY 2025/26 and MDAs

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