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**REPUBLIC OF KENYA
THE NATIONAL ASSEMBLY**

**THIRTEENTH PARLIAMENT – FIFTH SESSION -2026
BUDGET AND APPROPRIATIONS COMMITTEE**

REPORT ON THE SUPPLEMENTARY ESTIMATES I FOR FY 2025/26

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|  THE NATIONAL ASSEMBLY PAPERS LAID | |
| DATE: 31 MAR 2026 | DAY: TUE |
| TABLED BY: HON SAMUEL ATANGI (CHAIRPERSON) | |
| CLERK-AT THE-TABLE: V. WAMBUI | |



**Parliamentary Budget Office
Parliament Buildings
NAIROBI**

April, 2026

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LIST OF ACRONYMS & ABBREVIATIONS

| | |
|----------|--|
| AIA | Appropriations-in-Aid |
| BETA | Bottom Up, Economic and Transformation Agenda |
| CIDCs | Constituency Industrial Development Centers |
| e-GP | Electronic Government Procurement |
| PFM | Public Finance Management |
| GDP | Gross Domestic Product |
| ICT | Information, Communication, and Technology |
| IFMIS | Integrated Financial Management Information System |
| KAGRC | Kenya Animal Genetic Resource Center |
| KALRO | Kenya Agricultural and Livestock Research Organization |
| KEVEVAPI | Kenya Veterinary Vaccines Production Institute |
| KCC | Kenya Co-operative Creameries |
| KCGS | Kenya Coast Guard Service |
| KSEIP | Kenya Social and Economic Inclusion Programme |
| MDAs | Ministries, Departments, and Agencies |
| MSMEs | Micro, Small, and Medium Enterprises |
| MTP | Medium Term Plan |
| NYOTA | National Youth Opportunities Towards Advancement |
| OAG | Office of the Auditor General |
| PPPs | Public-Private Partnerships |
| PSC | Parliamentary Service Commission |
| REREC | Rural Electrification and Renewable Energy Corporation |
| SAGAs | Semi-Autonomous Government Agencies |
| SHA | Social Health Authority |
| VAT | Value Added Tax |

FOREWORD BY THE CHAIRPERSON

The Supplementary Estimates I for FY 2025/26 were prepared in accordance with Article 223 of the Constitution, Section 44 of the Public Finance Management Act, Cap.412A and Standing Order 243 of the National Assembly. These provisions allow the Executive to incur expenditure not previously approved by Parliament where unforeseen and urgent needs arise.

The Supplementary Estimates sought to secure parliamentary approval for expenditures incurred under Article 223 of the Constitution and also provide an opportunity to reallocate and realign budgetary provisions to reflect emerging priorities, thereby enhancing the budget's responsiveness and effectiveness in addressing emerging priorities.

These revisions are aimed at providing additional resources to address shortfalls in personnel emoluments, operations, and maintenance; cater for unforeseen expenditures arising from enhanced security operations, climate-related shocks, and other emerging priorities; and accommodate revisions to Appropriations-in-Aid (AIA) as well as adjustments to disbursements for donor-funded programmes.

The revised estimates propose additional allocations to key sectors including Kshs. 43.5 billion for the education sector, Kshs. 23 billion for the roads sector, Kshs. 15 billion for railway development, Kshs. 17.8 billion for agriculture and food security, Kshs. 16 billion for the health sector, and Kshs. 50 billion for defence, intelligence, and national security agencies, among others.

REVIEW OF SUPPLEMENTARY ESTIMATES I

The Supplementary Estimates I for FY 2025/26 were submitted to the National Assembly on Tuesday, March 3rd, 2026, pursuant to Article 223 of the Constitution and Section 44 of the Public Finance Management Act, Cap. 412A. The Estimates were committed to the Departmental Committees and the Budget and Appropriations Committee for consideration and reporting to the House.

As part of the review process, the Departmental Committees held extensive consultative meetings with the respective Ministries, Departments, and Agencies (MDAs) within their purview. These engagements provided a platform for the MDAs to present and justify the proposed expenditure revisions, including their rationale.

Equally, they undertook a thorough examination of expenditures incurred under Article 223 of the Constitution, requiring the affected institutions to submit supporting documentation and explanations to demonstrate whether such expenditures were necessitated by unforeseen and urgent needs.

The Budget and Appropriations Committee held consultations with the Departmental Committees to gain a comprehensive understanding of the drivers of the proposed changes in the Supplementary Estimates. These engagements enabled the Committee to consolidate sector-specific insights, assess the justification for reallocations and additional funding requests, and ensure that the proposed adjustments were fiscally prudent, compliant with the legal framework and aligned with national development priorities.

In accordance with Article 201 of the Constitution, which emphasizes the importance of public participation in financial matters, the Committee invited members of the public to submit memoranda highlighting key concerns related to the Supplementary Estimates. This initiative provided an avenue for citizens and stakeholders to submit their views, thereby enhancing transparency and inclusivity in the budgetary process.

The Committee also held deliberations with the Parliamentary Service Commission and the Office of the Auditor-General, two key entities under its oversight. These engagements focused on examining the progress made in budget implementation, assessing the justification for any reallocations, and reviewing additional funding requests. Through these discussions, the Committee was able to ensure alignment with approved priorities and verify that any proposed adjustments were necessary and well-justified.

The Committee further held consultations with the National Treasury. The discussions focused on macroeconomic and fiscal developments that could impact the implementation of the budget, including revenue performance and outlook, expenditure performance, exchequer releases to key programmes, financing strategies and associated fiscal risks.

The meeting also provided a platform to deliberate on and agree upon mechanisms for addressing key concerns raised by the Departmental Committees and other stakeholders, ensuring that the supplementary budget adjustments are responsive, well-coordinated and aligned with national development objectives.

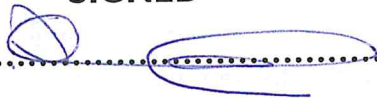
ACKNOWLEDGEMENT

On behalf of the Members of the Committee, I wish to convey sincere appreciation to the Office of the Speaker of the National Assembly for the strategic guidance provided throughout the process, and to the Office of the Clerk of the National Assembly for the administrative and procedural support that greatly facilitated the Committee in the realization of its mandate.

The Committee further expresses gratitude to the Departmental Committees for their submissions of sectoral supplementary expenditure reports, which were invaluable in preparation of this report. Finally, the Committee appreciates the support of the Parliamentary Budget Office and the Directorate of Departmental Committees in reviewing the Supplementary Estimates and finalizing this report.

It is therefore my distinct privilege to present the Report on the Supplementary Estimates I for the Financial Year 2025/26 to this August House and to recommend it for adoption.

SIGNED


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HON. SAMUEL ATANDI, CBS, M.P.

CHAIRPERSON, THE BUDGET AND APPROPRIATIONS COMMITTEE

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DATE

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I. PREFACE

I.1 Establishment and Mandate of the Committee

1. Article 221 (4 and 5) of the Constitution and Section 7 of the Public Finance Management Act, Cap 412A, provide for the establishment of a Committee of the National Assembly whose main role is to take the lead in budgetary oversight by the National Assembly. Pursuant to this provision, Standing Order 207 establishes the Budget and Appropriations Committee with specific mandates, among which is to:
 - i. Investigate, inquire into, and report on all matters relating to the coordination, control, and monitoring of the national budget;
 - ii. Discuss and review the budget estimates and make recommendations to the House;
 - iii. Examine the Budget Policy Statement presented to the House;
 - iv. Examine bills related to the national budget, including appropriation bills;
 - v. Evaluate tax estimates, economic and budgetary policies, and programmes with direct budget outlays; and
 - vi. Examine the Division of Revenue Bill.

I.2 Membership of the Committee

2. Pursuant to Standing Order 207(2), the Budget and Appropriations Committee, as currently constituted, comprises the following Honourable Members:

CHAIRPERSON

Hon. Atandi, Samuel Onunga, CBS, M.P.
Alego Usonga Constituency
ODM PARTY

VICE CHAIRPERSON

Hon. (Dr.) Robert Pukose, CBS, M.P.
Endebess Constituency
UDA PARTY

MEMBERS

Hon. Chumel, Samwel Moroto, M.P.
Kapenguria Constituency
UDA PARTY

Hon. Mulu, Makali, PhD, CBS, M.P.
Kitui Central Constituency
WDM – Kenya

Hon. Lekuton, Joseph, M.P.
Laisamis Constituency
UDM PARTY

Hon. Ongili, Babu Owino Paul, M.P.
Embakasi East Constituency
ODM PARTY

Hon. Mwirigi, John Paul, M.P.
Igembe South Constituency
UDA PARTY

Hon. (Dr.) Gogo, Lilian Achieng, M.P.
Rangwe Constituency
ODM Party

Hon. Wanjiku, John Njuguna, M.P.
Kiambaa Constituency
UDA PARTY

Hon. Guyo, Ali Wario, M.P.
Garsen Constituency
ODM PARTY

Hon. Dr. Edwin Mugo Gichuki
Mathioya Constituency
UDA PARTY

Hon. (Dr.) Adan Wehliye Keynan, CBS, M.P.
Eldas Constituency
Jubilee Party

Hon. Ochieng, David Ouma, M.P.
Ugenya Constituency
MDG PARTY

Hon. Lesuuda, Josephine Naisula, OGW, M.P.
Samburu West Constituency
KANU PARTY

Hon. Robi, Mathias Nyamabe, M.P.
Kuria West Constituency
UDA PARTY

Hon. Muchira, Michael Mwangi, M.P.
Ol Jorok Constituency
UDA PARTY

Hon. Wangaya, Christopher Aseka, M.P.
Khwisero Constituency
ODM PARTY

Hon. Mwakuwona, Danson Mwashako, M.P.
Wundanyi Constituency
WDM – Kenya

Hon. Masara, Peter Francis, M.P.
Suna West Constituency
ODM PARTY

Hon. Murumba, John Chikati, PhD, M.P.
Tongaren Constituency
FORD-Kenya

Hon. Busia, Ruth Adhiambo Odinga, M.P.
Kisumu County
ODM PARTY

Sergon, Flowrence Jematiah, M.P.
Baringo County
UDA PARTY

Hon. Abdirahman Mohamed Abdi, M.P.
Lafey Constituency
Jubilee Party

Hon. Kagiri, Jane Wangechi, OGW, M.P.
Laikipia County
UDA Party

Hon. Kitilai, Ole Ntutu, M.P
Narok South
Independent

Hon. Mokaya, Nyakundi Japheth, M.P.
Kitutu Chache North Constituency
UDA PARTY

Hon. Mutuse, Eckomas Mwengi, OGW, M.P.
Kibwezi West Constituency
MCC Party

1.3 Committee Secretariat

3. The Committee Secretariat comprises the following:

Mr. Danson Kachumbo

Senior Fiscal Analyst/ Lead Clerk

Mr. Ringine Mutwiri
Fiscal Analyst/ Clerk Assistant

Mr. Moses Mwariri
Legal Counsel

Ms. Mercy Mayende
Media Relations

Mr. Simon Ouko
Serjeant-at-arms

Mr. Muchiri Mwangi
Audio Officer

Mr. Jared Amara
Office Assistant

1.4 Technical Support to the Committee

4. The Committee received technical support from the following officers of the Parliamentary Budget Office:

FA (Dr.) Martin Masinde
Director, Parliamentary Budget Office

Mr. Robert Nyaga
Senior Deputy Director

Mr. Fredrick Muthengi
Deputy Director

Dr. Evans Kiganda
Principal Fiscal Analyst

Dr. Abel Nyagwachi
Senior Fiscal Analyst

Ms. Julie Mwithiga
Senior Fiscal Analyst

Ms. Millicent Makina
Senior Fiscal Analyst

Mr. Onyango Adera
Fiscal Analyst II

Mr. Kioko Kiminza
Fiscal Analyst II

FA. Loice Olesia
Fiscal Analyst II

Mr. Solomon Alubala
Fiscal Analyst III

Ms. Winnie Emily Akinyi
Fiscal Analyst II

2. OVERVIEW OF SUPPLEMENTARY ESTIMATES I FOR FY 2025/26

2.1 Macroeconomic Environment

1. The Supplementary Estimates I for the Financial Year 2025/26 were submitted to the National Assembly on 3rd March 2025, in accordance with Article 223 of the Constitution, Section 44 of the Public Finance Management Act, Cap.412A and Standing Order 243 of the National Assembly. Subsequently, the Estimates were referred to the relevant Departmental Committees and the Budget and Appropriations Committee for consideration and subsequent reporting to the House.
2. These Estimates have been prepared in an environment of macroeconomic stability underpinned by favourable weather conditions, easing energy costs, and improving revenue performance alongside new financing mechanisms such as privatization and securitization. These conditions have supported improved agricultural production, increased infrastructure investments, and stabilized inflation and interest rates. Additionally, deliberate policy interventions under the BETA framework have played a key role in promoting economic stability by enhancing productivity, supporting households, and cushioning vulnerable sectors.
3. The Committee observed that these economic gains remain fragile and subject to several emerging risks. Potential increases in food prices, driven by drought conditions and ongoing floods, could undermine the recent improvements in the cost of living. At the same time, uncertainties have increased regarding Kenya's agricultural exports to the Middle East due to the ongoing conflict in that region.
4. Inflation has remained stable within the Central Bank's target range of 5 percent \pm 2.5 percent. Headline inflation rose modestly from 3.3 percent in January 2025 to 4.4 percent in January 2026, while core inflation declined from 3.1 percent to 2.2 percent, indicating contained underlying pressures. However, rising global oil prices due to the Israel-Iran conflict pose a key risk to the inflation outlook, particularly through higher fuel costs.
5. The Committee noted that monetary conditions have eased following reduction in the Central Bank Rate from 11.25 percent to 8.75 percent between February 2025 and February 2026. This accommodative monetary policy stance contributed to a decline in short-term interest rates, particularly Treasury bill yields, thereby lowering the cost of domestic borrowing. The improved financing conditions have provided enhanced liquidity in the financial system and supported broader economic activity.
6. The Committee observed that the government remains committed to exploring alternative financing mechanisms in view of rising public debt service expenditure, which continues to exert pressure on available financial resources for critical development programmes. This situation has limited the Government's flexibility in responding to emerging priorities.

2.2 Fiscal Framework Anchoring the Supplementary Estimates I

7. The Estimates propose that the total expenditure and net lending for FY 2025/26 increase by Ksh 316.7 billion, representing a 7 percent rise from Ksh 4,301.9 billion in the approved estimates to Ksh 4,618.6 billion. This upward revision reflects the fiscal pressures that have emerged during the financial year, including the need to accommodate rising expenditure demands across key sectors. This underscores the need to balance fiscal sustainability with the pressing economic, political and social priorities.
8. The National Government expenditure is projected to increase by Kshs. 287.4 billion, reflecting notable adjustments in both recurrent and capital spending. Recurrent expenditure is expected to increase by Kshs. 201.1 billion, representing an 11 per cent rise, while capital expenditure has increased by Kshs. 86.3 billion, equivalent to a 12 per cent increase. Additionally, Consolidated Fund Services expenditure is projected to increase by Kshs. 29.3 billion, comprising an additional Kshs. 32.3 billion for domestic interest payments and a reduction of Kshs. 3.5 billion in foreign interest payments.
9. The Committee noted that by the end of February 2026, total revenue collection, including AIA, amounted to Kshs. 1,979.9 billion, falling short of the target by Kshs. 155.2 billion. This shortfall was primarily driven by weaker performance in key revenue streams, with income tax underperforming by Kshs. 103.5 billion, VAT by Kshs. 40.5 billion, and excise duty by Kshs. 18.6 billion. This revenue gap raises concerns about the sustainability of the proposed expenditure increases.
10. The National Treasury projects ordinary revenue to increase by Kshs. 29.7 billion from Kshs. 2,754.7 billion in the approved FY 2025/26 estimates to Kshs. 2,784.4 billion in Supplementary Estimates I. This modest growth reflects mixed performance across tax heads: Import Duty is expected to increase by Kshs. 4.1 billion and Other Tax Revenue by Kshs. 56.0 billion, while Income Tax falls by Kshs. 18.0 billion, Excise Duty by Kshs. 12.4 billion, and VAT remains unchanged at Kshs. 771.7 billion.
11. The moderate upward revision in ordinary revenue of Kshs. 29 billion contrasts with the Kshs. 316.7 billion increase in total expenditure, indicating that revenue growth is not keeping pace with rising spending pressures. This imbalance has widened the overall fiscal deficit to KShs. 1,186.3 billion, up from KShs. 933.3 billion in the approved FY 2025/26 estimates.
12. The Committee noted that actual expenditure by the end of February 2026 amounted to Kshs. 2,719.4 billion. This was below the target by Kshs. 103.6 billion. Specifically, the recurrent expenditure was above target by Kshs. 12 billion, development spending was below target by Kshs. 36.3 billion, while disbursement to counties was below the target by Kshs. 79.3 billion.
13. To finance the deficit, total borrowing is projected to increase by Kshs. 221.0 billion, from Kshs. 933.3 billion to Kshs. 1,154.3 billion. This will be largely driven by net domestic

borrowing, which is expected to increase by Kshs 323.1 billion to Kshs. 947.8 billion, while net foreign financing is projected to decline by Kshs. 60.0 billion to Kshs. 227.7 billion, indicating a shift towards greater reliance on domestic borrowing.

14. The Committee noted that the increased reliance on domestic borrowing to finance the widened deficit raises important macro-fiscal concerns. Elevated domestic borrowing may exert pressure on local financial markets and crowd out private-sector access to credit, thereby constraining investment, dampening economic activity, and potentially increasing borrowing costs in the medium term.
15. The Committee noted that the risk of expenditure arrears and carryovers persists due to the practice of rushed spending in the final quarter of the financial year, where Ministries, Departments, and Agencies accelerate procurement and payment processes to exhaust approved budgets before the close of the fiscal period.

3. KEY EXPENDITURE AREAS UNDER SUPPLEMENTARY I

3.1 Expenditure under Article 223 of the Constitution

16. Article 223 of the Constitution permits the National Government to incur expenditure that has not been appropriated by Parliament where the approved allocation for a specific purpose is insufficient, where a need arises for expenditure for which no provision was made under the Appropriation Act, or where funds are withdrawn from the Contingencies Fund. In such instances, the Constitution requires that the expenditure be reported to Parliament within two months of the withdrawal for approval.
17. The National Treasury approved expenditures amounting to Kshs. 245.9 billion under Article 223 of the Constitution. This comprised Kshs. 44.8 billion in recurrent expenditure, Kshs. 56.7 billion in development expenditure, and Kshs. 144.4 billion under Consolidated Fund Services, reflecting significant reliance on this provision to address funding gaps and emerging expenditure needs during the financial year.
18. The Committee noted the National Treasury has already disbursed Kshs. 185.8 billion under Article 223 of the Constitution. This includes Kshs. 144.4 billion for Consolidated Fund Services, primarily for the buyback of government bonds, and Kshs. 41.3 billion towards ministerial recurrent and development expenditures. The details of these disbursements are contained in the Third Schedule of this report.
19. Key expenditure areas under Article 223 in the submitted Supplementary Estimates, where funds have already been disbursed, include social protection and relief assistance. This comprises Kshs. 9 billion to the State Department for Special Programmes to support emergency interventions such as food relief, provision of blankets and tents, and cash transfers, as well as Kshs. 3.5 billion to the State Department for Social Protection for the payment of Social Health Insurance premiums for indigent households.

20. Another key driver of the disbursements under Article 223 relates to the need to respond to emerging national security demands. In this regard, Kshs. 5.5 billion was disbursed to the State Department for Internal Security and National Administration to support ongoing security operations, and Kshs. 2 billion was provided to the National Police Service to address shortfalls in group life and medical insurance schemes for officers.
21. In the education sector, key disbursements under Article 223 include Kshs. 3.8 billion allocated to university education to settle arrears arising from the 2021 lecturers' Collective Bargaining Agreement, Kshs. 3.1 billion to secondary education to support the administration of national examinations and assessments, and Kshs. 1.3 billion to primary education under a development partner-funded programme, aimed at bridging the infrastructure gap.
22. Other expenditures under Article 223 include Kshs. 4 billion for the Modogashe–Samata–Rhamu–Mandera road project, Kshs. 1 billion to support ongoing sugar sector reforms, and Kshs. 2 billion to the New Kenya Co-operative Creameries (New KCC) to facilitate the collection of milk and its processing into powdered milk, thereby supporting both sectoral productivity and value-addition initiatives.
23. The Committee noted that Kshs. 60 million was approved and disbursed under Article 223 of the Constitution to support the Siaya International Trade and Investment Conference. However, following the passing of the former Prime Minister, Rt. Hon. Raila Amolo Odinga, E.G.H, the conference did not take place, rendering the expenditure unjustified.
24. The Committee noted that while these expenditures are important, some were not truly unforeseen and could have either been incorporated in the original estimates at the start of the financial year or scheduled for inclusion in the next financial year's budget. Doing so would reduce disruptions in budget implementation and help manage expenditure pressures.

3.2 Proposed Reallocations and Additional Allocations

25. The Revised Estimates contain additional resources and reallocations to address emerging development and recurrent priorities. The main drivers of these adjustments include upward revisions in Appropriations in Aid, addressing shortfalls in personnel emoluments, covering gaps in operations and maintenance, meeting the requirements of security-related operations, and scaling up funding for development projects to respond to emerging needs.
26. The education sector has a proposed increase to support key priorities. This includes Kshs. 21.2 billion to the Teachers Service Commission to address shortfalls in personnel emoluments and employer contributions to compulsory health insurance schemes; Kshs. 15.4 billion to the State Department for Higher Education, primarily to support the Higher Education Loans Board, the University Funding Board, and Moi University; and Kshs. 6.8

billion to the State Department for Technical and Vocational Education and Training, largely reflecting additional Appropriations-in-Aid collected by TVET institutions.

27. The health sector has proposed additional resources to strengthen service delivery and support ongoing health reforms. This includes Kshs. 6 billion to the Primary Health Care Fund to enhance access to essential services at the community and primary care levels, Kshs. 1.28 billion to support the coordination and implementation of Universal Health Coverage initiatives, and Kshs. 5.4 billion to cater for health sector interns. However, the sector also experienced some reductions, primarily in development partner-funded programmes supporting TB and malaria interventions.
28. To boost agricultural productivity and enhance food security, the agriculture sector is projected to receive additional funding. This includes Kshs. 10 billion to support the fertilizer subsidy programme, Kshs. 7.8 billion for reforms in the sugar sector, of which Kshs. 5.8 billion arises from Appropriations-in-Aid collected through the sugar levy, Kshs. 2 billion for the production and distribution of seeds and seedlings to promote crop diversification and improve farm productivity, and Kshs. 1 billion to the Agricultural Finance Corporation to expand access to affordable credit for farmers and agribusiness enterprises.
29. The Defence and National Security sector has proposed additional resources to support enhanced national security operations and address operational requirements. This includes Kshs. 24.4 billion to the Ministry of Defence, primarily for salary adjustments and strengthening defence capabilities; Kshs. 10 billion to the National Intelligence Service to enhance intelligence gathering; Kshs. 7.5 billion to the National Police Service to cover operational needs, including insurance costs; and Kshs. 3 billion to the State Department for Internal Security and National Administration to address personnel emoluments, operations, and maintenance, and other security-related operations.
30. The Revised Estimates propose additional allocations to support key transport infrastructure projects across road, rail, and marine sectors. Specifically, Kshs. 23 billion has been earmarked for the roads subsector to expand and upgrade major road networks; Kshs. 14.9 billion for rail transport, including the Nakuru–Kisumu–Malaba Standard Gauge Railway extension; and Kshs. 6.3 billion for marine transport with a focus on developing the Dongo Kundu Special Economic Zone.
31. The Revised Estimates also propose reductions in certain development partner-funded initiatives due to adjustments in donor commitments and project reprioritization. Specifically, funding was reduced by Kshs. 4 billion for ICT infrastructure, Kshs. 3.9 billion for water and sanitation projects, and Kshs. 3.5 billion for energy sector programmes, among other reductions.

4. SUBMISSIONS BY STAKEHOLDERS

32. The Budget and Appropriations Committee is mandated to oversight the Office of the Auditor General and the Parliamentary Service Commission. Accordingly, the Committee invited these two institutions to present their submissions on the scope and potential impact of the proposed adjustments in the Supplementary I Estimates for FY 2025/2026.

4.1 Submissions by the Parliamentary Service Commission

33. For the FY 2025/26, the PSC has an approved budget of Kshs. 47.9 billion with a current absorption rate of 76%. Under Supplementary Estimates I, the Commission has proposed reallocations of Kshs. 433 million and additional funding of Kshs. 5.06 billion to support its critical unfunded areas.

34. The additional funding targets key areas across the Parliamentary Service Commission, the National Assembly, Parliamentary Joint Services, and the Senate, with a focus on strengthening institutional capacity and enhancing service delivery. These include the Human Resource Management and Development Programme aimed at improving productivity, skills development, and organizational efficiency, as well as interventions to address salary shortfalls.

4.2 Submissions by the Office of the Auditor General

35. The OAG has an approved budget allocation of Kshs. 8.69 billion for FY 2025/26, which comprises Kshs. 8.36 billion and Kshs. 330 million for recurrent and development votes, respectively. Currently, the absorption rate stands at 65%. Notably, the OAG budget is proposed to increase by Kshs. 420 million under the recurrent vote, of which Kshs. 320 million relates to school audits and Kshs. 100 million for the purchase of motor vehicles.

36. From a budget implementation perspective, the OAG expressed concern about delays in exchequer funding and uploading of the budget in IFMIS, challenges with Electronic Government Procurement (e-GP) roll-out and migration to the online banking platform from internet banking. These constraints have adversely affected timely budget absorption, delayed procurement processes and hindered the efficient execution of the office's mandate.

37. The OAG noted that while operating under the One-Line Recurrent Budget Funding Model is a major milestone towards independence, the recommended allocation of at least 0.5 percent of all revenue collected based on recent audited accounts has not yet been implemented. As a result, the office continues to rely on government goodwill for funding, which undermines its autonomy.

38. The OAG expressed concerns about the non-implementation of audit recommendations, which have led to recurring queries. To this end, the office has submitted proposals to Parliament seeking amendments to the PFM Act, Cap. 412A, which shall introduce sanctions for non-implementation of its recommendations.

4.3 Submissions by the National Treasury

39. The National Treasury submitted that the budget is operating under mounting fiscal pressures, driven by persistent revenue shortfalls and unanticipated expenditure demands. As of February 2026, total revenue, including Appropriations-in-Aid, amounted to Kshs. 1,979.9 billion, reflecting a significant shortfall of Kshs. 161.2 billion. This has been attributed to underperformance in ordinary revenue as well as administrative inefficiencies in tax collection. Although recent improvements in customs revenue signal a potential recovery, the revenue gap remains a key concern for fiscal sustainability.
40. On the expenditure side, total spending amounted to Kshs. 2,719.4 billion, with recurrent expenditure exceeding the target by Kshs. 12 billion. This was largely driven by costs linked to the implementation of Collective Bargaining Agreements and other wage obligations. In contrast, development expenditure was below target by Kshs. 36.3 billion, suggesting delays in project implementation, procurement inefficiencies, and slow absorption of funds.
41. The National Treasury submitted that the fiscal deficit by the end of February 2026 had expanded to Kshs. 733.4 billion (3.9% of GDP), signaling growing fiscal pressures. This trend indicates that the full-year fiscal deficit is likely to exceed 6% of GDP, reflecting a deviation from the original fiscal consolidation path. The widening deficit is largely attributable to a combination of below-target revenue performance and sustained expenditure pressures,
42. Further, the National Treasury submitted that the Supplementary Estimates I of 2025/26 seeks to realign the budget by accommodating critical expenditures, including salaries, disaster response interventions for floods and droughts, infrastructure investments and externally financed projects.
43. It was noted that despite these challenges, Kenya's macroeconomic outlook remains relatively resilient, supported by stable inflation within target, declining interest rates, improved credit to the private sector, and a strengthened external position characterized by stable exchange rates and increased foreign reserves. However, significant risks persist, including global geopolitical uncertainties, climate-related shocks, public debt vulnerabilities, and contingent liabilities from state corporations and Public Private Partnerships (PPPs). Nonetheless, sustained fiscal discipline, improved efficiency in public spending, and stronger domestic revenue mobilization will be critical to restoring fiscal stability and safeguarding long-term economic growth.

5. SUBMISSIONS BY THE DEPARTMENTAL COMMITTEES

44. The Committee received submissions from Departmental Committees on proposed changes to programmes and votes under various MDAs, some of which have been incorporated into this report, with a full matrix provided in Annex I. The observations

are clustered into the five MTP IV sectors, that is: infrastructure; finance and production; social; environment and natural resources; and Governance and Public Administration.

5.1 Energy and Infrastructure Sector

45. The Committee on Energy noted an overall decrease in Kshs. 3.56 billion in the budget for the State Department for Energy, compared to the approved 2025/26 Estimates, mainly due to reduced foreign funding for capital projects for SAGAs under the State Department of Energy. Key affected projects include the National System Control Centre & Makindu Substation, Kenya Green & Resilient Expansion of Energy-Phase II, Olkaria I rehabilitation, Kenya Transmission Network Improvement Project, and the Last Mile Electricity Connectivity III project. Development expenditure declined by Kshs. 5.16 billion (39.6%), majorly foreign financed, which may delay transmission projects and hinder progress towards achieving energy connectivity targets.
46. The Committee on Roads observed that as at 31st December, 2025, pending bills stood at Kshs. 89.8 billion. Notably, the securitization initiative has facilitated the resumption of work through the payment of verified claims and partial interest settlement. The Committee further recommended a reduction of Kshs. 2.29 billion from ongoing road projects and a reallocation of Kshs. 2.13 billion to critical interventions for urban and rural roads affected by floods.

5.2 Finance and Production Sector

47. The Agriculture & Livestock sector budget increased by Kshs. 2.49 billion, largely to support feedlot infrastructure, donor-funded initiatives, and the livestock value chain support project. However, key interventions, including the modernization of the Kenya Veterinary Vaccines Production Institute (KEVEVAPI), livestock breeding and training farms, feedlot expansion, and the subsidized provision of sexed semen by the Kenya Animal Genetic Resource Center (KAGRC), face funding gaps that limit operational efficiency and affect pastoral livelihoods. The inadequate allocations for feedlots and drought resilience interventions could undermine livestock productivity and pastoral income security.
48. The budget for the State Department for Agriculture is proposed to increase by Kshs. 22.35 billion, mainly to cater for fertilizer subsidy, maize seed provision, sugar and tea reforms, MSME agriculture credit, and food security projects. Despite the increase, donor-funded projects and agencies such as Kenya Agricultural and Livestock Research Organization (KALRO) and Commodities Fund continue to experience operational shortfalls.
49. The State Department for Micro, Small and Medium Enterprises (MSMEs) budget is proposed to increase by Kshs.3.1 billion, mainly to cater for the National Youth Opportunities Towards Advancement (NYOTA) Programme, Centre for Entrepreneurship Project, Construction of Constituency Industrial Development Centers

(CIDCs), Hustler Fund, Youth Employment and Enterprise Initiative, Centre for Entrepreneurship Project, Centre for Excellence, Construction of Cold Storage Facilities, and KIBT Parklands Building Partitioning. However, it was noted that the State Department for MSMEs had received approval of Kshs. 3.578 billion under Article 223 for the NYOTA program, which had been fully expended. However, the allocation is less by Kshs. 200 million, hence the need to reconcile the figures.

5.3 Environment and Natural Resources Sector

50. The development budget for the State Department for Forestry is proposed to increase by Kshs. 2.35 billion, largely driven by the tree growing campaign and rangeland restoration. The Committee proposed a reallocation of Kshs. 460 million from tree planting to forest access roads and Mau forest fencing. This reallocation will allow easy access to forest plantations, the protection of rehabilitated forests, and the minimization of conflicts between communities and forest rangers.

5.4 Governance and Public Administration sector

51. The budget for the State Department for Internal Security and National Administration is proposed to increase by Kshs. 8.516 billion to address budgetary constraints. However, the Committee for Administration and Internal Security noted that despite budget enhancement, the State Department continues to face underfunding challenges affecting multi-agency deployments, domestic travel, field offices, and regional operations, hosting of domestic official events, settling of outstanding commitments, and facilitation of national events. Equally, the Kenya Coast Guard Service (KCGS) has a funding gap of Kshs. 500 million, hindering marine surveillance and enforcement activities along national waters.

5.5 Social Sector

52. The Committee for Social Protection noted that the Kenya Social and Economic Inclusion Programme (KSEIP II), which supports social protection and economic inclusion for vulnerable households, is facing significant counterpart funding challenges. Specifically, out of a requirement of Kshs. 130 million, only Kshs. 10 million has been provided. Without the timely provision of counterpart funding, the programme's implementation will be delayed.
53. As observed by the Committee for Health, recurrent budget cuts and delayed SHA reimbursements have strained health sector agencies, affecting staff salaries and statutory obligations. Without the provision of requisite resources, essential services are likely to be disrupted, affecting access to quality services by vulnerable populations.

6. OBSERVATIONS AND RECOMMENDATIONS BY THE COMMITTEE

1.16.1 Key Observations

54. Based on these deliberations, the Committee made the following observations:

- i. **Article 223 Expenditures:** The Committee observed that the National Treasury has approved additional expenditures under Article 223 of the Constitution to respond to emerging needs. However, some expenditures were not justified, particularly Kshs. 60 million spent towards the Siaya International Trade and Investment Conference, which did not take place.
- ii. **Additional Allocations:** The Committee observed that the additional allocations are primarily driven by upward revisions in Appropriations-in-Aid, the need to address shortfalls in personnel emoluments, bridge gaps in operations and maintenance, meet emerging requirements in security-related operations, and scale up funding for key development projects in response to emerging priorities.
- iii. **Revenue Shortfalls:** The Committee noted with concern the revenue shortfalls recorded as of February 2026 and emphasized the need to enhance revenue mobilization efforts, noting that the Kenya Revenue Authority has been adequately resourced to undertake institutional and policy reforms aimed at improving tax administration, sealing revenue leakages, and broadening the tax base.
- iv. **Expenditure Pressure:** The Committee observed that all MDAs reported budgetary shortfalls and sought additional funding to bridge these gaps, despite the constrained resource envelope. This underscores the need to enhance efficiency in the use of public resources to ensure optimal results are achieved with available funding.
- v. **Deficit Financing:** The Committee noted a shift in deficit financing strategy towards increased reliance on domestic borrowing. This shift has been driven by lower interest rates locally and challenges in external financing arising from geopolitical factors. The Committee underscored the need to caution the private sector against higher interest rates arising from this shift.
- vi. **Absorption of Development Expenditure:** The Committee noted with appreciation that, unlike in previous years, where budget revisions tended to reduce development expenditure in favour of recurrent spending, the current supplementary estimates reflect an increase in development allocations. The Committee, however, underscored the importance of ensuring that these enhanced allocations are efficiently absorbed and translated into tangible and impactful development outcomes.
- vii. **Personnel Emoluments Shortfalls:** The Committee expressed concern that personnel emoluments remain a key driver of the Supplementary Estimates,

despite being a predictable expenditure that can be accurately costed and provided for during the annual budget. The Committee noted that recurrent shortfalls in this area point to weaknesses in budgeting and staff establishment control, and emphasized the need for improved payroll planning, staff establishment management, and adherence to approved ceilings to minimize in-year adjustments.

- viii. **Resourcing the Security Sector:** The Committee noted that the security sector has consistently been a major beneficiary of expenditures, both through Article 223 provisions and requests for additional funding during supplementary estimates. The Committee emphasized the need to adequately resource the sector through the annual budgets to ensure predictability, enhance accountability, and support the seamless operation of security functions.
- ix. **Off-Grid Electrification:** The Committee noted that of the Kshs. 1.4 billion tied to the 5 percent Rural Electrification Levy arrears for off-grid electrification schemes, Kshs. 1.369 billion has already been remitted to the National Treasury by Kenya Power, yet no clear budgetary provision exists to actualize the commitment towards hybrid stations, particularly in marginalized counties that remain heavily reliant on costly and unreliable diesel generators.
- x. **Flood Mitigation:** The Committee noted that provisions have been made for drought and flood mitigation, particularly through relief assistance and flood control interventions. Additionally, allocations have been set aside for the rehabilitation of roads and other critical infrastructure damaged by flooding, which is expected to enhance resilience, restore connectivity, and support the recovery of affected communities and economic activities.
- xi. **Pending Bills:** The Committee noted that, despite progress in the verification of pending bills, significant strides on payments have largely been confined to the roads sector. The Committee emphasized the need for a structured, comprehensive mechanism to address outstanding bills across other sectors, particularly those owed to small and medium enterprises.
- xii. **Provision of Sanitary Towels:** The Committee observed that the provision of sanitary towels has been classified as a recurrent expenditure, which has led to delays in exchequer releases and subsequently hindered timely procurement and distribution in schools. The Committee underscored the need for reclassification of this expenditure to the development vote to facilitate more efficient funding flows and ensure timely access for beneficiaries.
- xiii. **Settlement of the Landless:** The Committee noted the progress made in the settlement of the landless arising from historical land injustices, particularly in the coastal region. However, the Committee emphasized the need to scale up and expand the programme to ensure nationwide coverage.

- xiv. **IFMIS access for Parliamentary Budget Office.** The Committee noted that the effectiveness of Parliament's oversight over public finances is constrained by limited access to real-time fiscal and budget execution data. The unavailability of direct access to the Integrated Financial Management Information System (IFMIS) hampers the Parliamentary Budget Office in providing timely analysis, independent verification, and continuous monitoring of budget implementation.

I.26.2 Non-Financial Recommendations

55. Based on these deliberations and submissions, the Committee recommends as follows:

- i. **That**, by 30th September 2026, the Cabinet Secretary for the National Treasury submits to the National Assembly trends of allocations under Article 223 including the proportion of Article 223 expenditures to the approved budget by Vote or by spending entity for the period FY 2022/23 to date, this information will help the National Assembly address the growing reliance on Article 223 spending which continues to reduce the credibility of the approved annual budget.
- ii. **That**, by 30th June 2026, the Cabinet Secretary for the National Treasury, in consultation with the Cabinet Secretary for the Ministry of Public Service and Human Capital Development, develops and enforces accurate personnel emoluments costing, including aligning recruitment to approved budget ceilings and strengthening medium-term wage bill forecasting, with a view to minimizing in-year budget revisions.
- iii. **That**, following approval of this report, the Cabinet Secretary for the National Treasury establish a dedicated budget line and expand the Rural Electrification and Renewable Energy Corporation Appropriations-in-Aid ceilings anchored on the 5% Rural Electrification Programme levy arrears, to support the timely delivery of off-grid electrification.
- iv. **That**, by 30th June 2026, the Office of the Auditor-General, in consultation with the Attorney General, submit to the National Assembly a proposal for amendment to the Public Finance Management Act to introduce enforceable sanctions for the non-implementation of audit recommendations.
- v. **THAT**, by 30th April 2026, the Cabinet Secretary for the National Treasury, in consultation with the Clerk of the National Assembly, grants the Parliamentary Budget Office read-only access to the Integrated Financial Management Information System. This access will enable the Office to monitor real-time budget execution and generate analytical reports to support parliamentary oversight.

I.36.3 Financial Recommendations

56. The Committee recommends that the House:

6.3.1 Expenditure under Article 223

- i. approves Kshs: **41,337,973,990** spent under Article 223 of the Constitution in respect of Votes contained in the THIRD SCHEDULE.
- ii. rejects Kshs. **60,000,000** disbursed under Article 223 for the Siaya International Trade and Investment Conference in respect of Votes contained in the THIRD SCHEDULE.

6.3.2 Overall Supplementary Appropriations

- iii. approves an increment of the total recurrent expenditure for the Financial Year 2025/26 by **Kshs. 232,027,326,355** in respect of the Votes contained in the FIRST SCHEDULE
- iv. approves a reduction of the total capital expenditure for Financial Year 2025/26 by **Kshs. 131,855,269,596** in respect of the Votes contained in the FIRST SCHEDULE;
- v. approves an overall increment in the total budget for Financial Year 2025/26 by **Kshs. 363,882,595,951** in respect of the Votes contained in the FIRST SCHEDULE;
- vi. resolves that the FIRST and SECOND SCHEDULE forms the basis for the introduction of the first Supplementary Appropriation Bill, 2026.

SIGNED




.....
HON. SAMUEL ATANDI, CBS, M.P.

CHAIRPERSON, THE BUDGET AND APPROPRIATIONS COMMITTEE

.....
31. 3. 2026

DATE

| | |
|---|---|
|  THE NATIONAL ASSEMBLY PAPERS LAID | |
| DATE: 31 MAR 2026 | DAY: TUE |
| TABLED BY: | HON. SAMUEL ATANDI, MP (CHAIRPERSON) |
| CLERK AT TABLE: | V. WAMBUI |

| VOTE CODE | FIRST SCHEDULE: SUPPLEMENTARY ESTIMATES I FOR FY 2025/26 | | | | | | | | | | | |
|-----------|--|-------------------------|-----------------------|---|-------------------------|-----------------------|---|-------------------------|-----------------------|-------------------------|-------------------------|-----------------------|
| | ORIGINAL BUDGET ESTIMATES FOR FY 2025/26 | | | SUPPLEMENTARY I BUDGET ESTIMATES FOR FY 2025/26 (Changes) | | | REVISED I BUDGET ESTIMATES FOR FY 2025/26 (Approved by National Assembly) | | | | | |
| | GROSS CURRENT ESTIMATES | GROSS CAPITAL ESTIMATES | GROSS TOTAL ESTIMATES | GROSS CURRENT ESTIMATES | GROSS CAPITAL ESTIMATES | GROSS TOTAL ESTIMATES | GROSS CURRENT ESTIMATES | GROSS CAPITAL ESTIMATES | GROSS TOTAL ESTIMATES | GROSS CURRENT ESTIMATES | GROSS CAPITAL ESTIMATES | GROSS TOTAL ESTIMATES |
| | VOTE & PROGRAMME | | | | | | | | | | | |
| | 4,535,303,961 | 1,034,004,100 | 5,569,308,061 | 2,324,839,536 | 310,005,000 | 2,634,844,536 | 6,860,143,497 | 1,344,009,100 | 8,204,152,597 | | | |
| | 767,596,015 | 300,000,000 | 1,067,596,015 | 15,000,000 | - | 15,000,000 | 782,596,015 | 300,000,000 | 1,082,596,015 | | | |
| 1011 | 1,789,129,661 | 480,000,000 | 2,269,129,661 | 1,541,589,955 | 310,005,000 | 1,851,594,955 | 3,330,719,616 | 790,005,000 | 4,120,724,616 | | | |
| | 1,066,683,617 | 185,000,000 | 1,251,683,617 | 318,249,581 | - | 318,249,581 | 1,384,933,198 | 185,000,000 | 1,569,933,198 | | | |
| | 911,894,668 | 69,004,100 | 980,898,768 | 450,000,000 | - | 450,000,000 | 1,361,894,668 | 69,004,100 | 1,430,898,768 | | | |
| 1012 | 2,972,134,559 | 100,000,000 | 3,072,134,559 | 2,095,510,694 | - | 2,095,510,694 | 5,067,645,253 | 100,000,000 | 5,167,645,253 | | | |
| | 2,972,134,559 | 100,000,000 | 3,072,134,559 | 2,095,510,694 | - | 2,095,510,694 | 5,067,645,253 | 100,000,000 | 5,167,645,253 | | | |
| 1013 | 356,636,938 | - | 356,636,938 | 272,303,599 | - | 272,303,599 | 628,940,537 | - | 628,940,537 | | | |
| | 356,636,938 | - | 356,636,938 | 272,303,599 | - | 272,303,599 | 628,940,537 | - | 628,940,537 | | | |
| | 363,508,889 | - | 363,508,889 | 76,027,756 | - | 76,027,756 | 439,536,645 | - | 439,536,645 | | | |
| 1014 | 67,369,063 | - | 67,369,063 | 42,300,000 | - | 42,300,000 | 109,669,063 | - | 109,669,063 | | | |
| | 74,512,779 | - | 74,512,779 | 26,300,000 | - | 26,300,000 | 100,812,779 | - | 100,812,779 | | | |
| | 221,627,047 | - | 221,627,047 | 7,427,756 | - | 7,427,756 | 229,054,803 | - | 229,054,803 | | | |
| 1016 | 228,723,204 | - | 228,723,204 | 6,451,695 | - | 6,451,695 | 235,174,899 | - | 235,174,899 | | | |
| | 228,723,204 | - | 228,723,204 | 6,451,695 | - | 6,451,695 | 235,174,899 | - | 235,174,899 | | | |
| 1017 | 7,684,001,432 | 894,906,667 | 8,578,908,099 | 8,569,886,814 | 400,000,000 | 8,969,886,814 | 16,253,888,246 | 1,294,906,667 | 17,548,794,913 | | | |
| | 7,684,001,432 | 894,906,667 | 8,578,908,099 | 8,569,886,814 | 400,000,000 | 8,969,886,814 | 16,253,888,246 | 1,294,906,667 | 17,548,794,913 | | | |
| 1018 | 1,022,343,631 | 22,000,000 | 1,044,343,631 | 12,072,598 | - | 12,072,598 | 1,034,416,229 | 22,000,000 | 1,056,416,229 | | | |
| | 1,022,343,631 | 22,000,000 | 1,044,343,631 | 12,072,598 | - | 12,072,598 | 1,034,416,229 | 22,000,000 | 1,056,416,229 | | | |
| | 37,844,201,992 | 309,004,510 | 38,153,206,502 | 892,693,341 | 20,000,000 | 912,693,341 | 38,736,895,333 | 329,004,510 | 39,065,899,843 | | | |
| 1023 | 641,058,553 | 16,000,000 | 657,058,553 | 50,000,000 | - | 50,000,000 | 691,058,553 | 16,000,000 | 707,058,553 | | | |
| | 34,752,867,140 | 223,100,000 | 34,975,967,140 | 1,271,963,187 | 15,191,421 | 1,287,154,608 | 36,024,830,327 | 238,291,421 | 36,263,121,748 | | | |
| | 2,450,276,299 | 69,904,510 | 2,520,180,809 | 429,269,846 | 4,808,579 | 424,461,267 | 2,021,006,453 | 74,713,089 | 2,095,719,542 | | | |
| | 11,704,434,808 | 10,640,274,845 | 22,344,709,653 | 3,255,505,526 | 3,662,000,000 | 6,917,505,526 | 14,959,940,334 | 14,302,274,845 | 29,262,215,179 | | | |

FIRST SCHEDULE: SUPPLEMENTARY ESTIMATES I FOR FY 2025/26

| VOTE CODE | VOTE & PROGRAMME | ORIGINAL BUDGET ESTIMATES FOR FY 2025/26 | | | SUPPLEMENTARY I BUDGET ESTIMATES FOR FY 2025/26 (Changes) | | | REVISED I BUDGET ESTIMATES FOR FY 2025/26 (Approved by National Assembly) | | |
|-----------|--|--|-------------------------|-----------------------|--|-------------------------|-----------------------|--|-------------------------|-----------------------|
| | | GROSS CURRENT ESTIMATES | GROSS CAPITAL ESTIMATES | GROSS TOTAL ESTIMATES | GROSS CURRENT ESTIMATES | GROSS CAPITAL ESTIMATES | GROSS TOTAL ESTIMATES | GROSS CURRENT ESTIMATES | GROSS CAPITAL ESTIMATES | GROSS TOTAL ESTIMATES |
| 1024 | 0605000 Migration & Citizen Services Management | 5,478,236,799 | 7,441,074,845 | 12,919,311,644 | 1,119,979,346 | 1,370,000,000 | 2,489,979,346 | 6,598,216,145 | 8,811,074,845 | 15,409,290,990 |
| | 0626000 Population Management Services | 5,086,360,928 | 2,999,200,000 | 8,085,560,928 | 696,431,333 | 2,292,000,000 | 2,988,431,333 | 5,782,792,361 | 5,291,200,000 | 11,073,992,261 |
| | 0631000 General Administration and Planning | 1,139,837,081 | 200,000,000 | 1,339,837,081 | 1,439,094,847 | - | 1,439,094,847 | 2,378,931,928 | 200,000,000 | 2,778,931,928 |
| 1025 | National Police Service | 125,378,559,155 | 1,712,814,922 | 127,091,374,077 | 8,654,400,000 | - | 8,654,400,000 | 134,032,959,155 | 1,712,814,922 | 135,745,774,077 |
| | 0601000 Policing Services | 123,378,559,155 | 1,712,814,922 | 127,091,374,077 | 8,654,400,000 | - | 8,654,400,000 | 134,032,959,155 | 1,712,814,922 | 135,745,774,077 |
| | State Department for Internal Security & National Administration | 31,864,535,087 | 3,965,777,277 | 35,830,312,364 | 16,402,938,546 | 4,071,223,629 | 20,474,162,175 | 48,267,473,633 | 8,037,000,906 | 56,304,474,539 |
| 1026 | 0629000 General Administration and Support Services | 10,824,795,869 | 3,533,777,277 | 14,378,573,146 | 14,985,000,706 | 4,000,000,000 | 18,985,000,706 | 25,809,796,575 | 7,553,777,277 | 33,363,573,852 |
| | 0630000 Policy Coordination Services | 1,530,378,276 | 65,000,000 | 1,595,378,276 | - | - | - | 1,530,378,276 | 65,000,000 | 1,595,378,276 |
| | 0632000 National Government Field Administration Services | 19,509,360,942 | 347,000,000 | 19,856,360,942 | 1,417,937,840 | 71,223,629 | 1,489,161,469 | 20,927,298,782 | 418,223,629 | 21,345,522,411 |
| 1032 | State Department for Devolution | 1,331,230,248 | 15,915,122,542 | 17,246,352,790 | 42,345,299 | (1,739,000,000) | (1,696,654,701) | 1,373,575,547 | 14,176,122,542 | 15,549,698,089 |
| | 0712000 Devolution Services | 1,331,230,248 | 15,915,122,542 | 17,246,352,790 | 42,345,299 | (1,739,000,000) | (1,696,654,701) | 1,373,575,547 | 14,176,122,542 | 15,549,698,089 |
| 1033 | State Department for Special Programmes | 488,084,242 | 165,602,460 | 653,686,702 | 13,270,543,304 | - | 13,270,543,304 | 13,758,627,546 | 165,602,460 | 13,924,230,006 |
| | 0713000 Special Initiatives | - | - | - | 12,600,000,000 | - | 12,600,000,000 | 12,600,000,000 | - | 12,600,000,000 |
| | 0733000 Accelerated ASAL Development | 488,084,242 | 165,602,460 | 653,686,702 | 670,543,304 | - | 670,543,304 | 1,158,627,546 | 165,602,460 | 1,324,230,006 |
| | State Department for ASALs and Regional Development | 7,073,576,046 | 3,805,249,612 | 10,878,825,658 | 2,549,080,000 | 1,120,440,000 | 3,669,520,000 | 9,622,656,046 | 4,925,689,612 | 14,548,345,658 |
| 1036 | 0733000 Accelerated ASAL Development | 4,802,002,997 | 2,055,749,612 | 6,857,752,309 | 1,936,000,000 | (591,560,000) | 1,344,440,000 | 6,738,002,697 | 1,464,189,612 | 8,202,192,309 |
| | 0743000 General Administration, Planning and Support Services | 279,363,022 | - | 279,363,022 | (9,000,000) | - | (9,000,000) | 270,363,022 | - | 270,363,022 |
| | 1013000 Integrated Regional Development | 1,992,210,327 | 1,749,500,000 | 3,741,710,327 | 622,080,000 | 1,712,000,000 | 2,334,080,000 | 2,614,290,327 | 3,461,500,000 | 6,075,790,327 |
| | Ministry of Defence | 197,388,947,260 | 4,934,000,000 | 202,322,947,260 | 24,430,535,638 | (300,000,000) | 24,130,535,638 | 221,819,482,898 | 4,634,000,000 | 226,453,482,898 |
| | 0801000 Defence | 184,991,900,000 | 4,734,000,000 | 189,725,900,000 | 24,319,467,978 | (300,000,000) | 24,019,467,978 | 209,311,367,978 | 4,434,000,000 | 213,745,367,978 |
| | 0802000 Civil Aid | 335,000,000 | - | 335,000,000 | - | - | - | 335,000,000 | - | 335,000,000 |
| 1041 | 0803000 General Administration, Planning and Support Services | 2,919,747,260 | - | 2,919,747,260 | 111,067,660 | - | 111,067,660 | 3,030,814,920 | - | 3,030,814,920 |
| | 0806000 Defence Industrialization | 9,142,300,000 | 200,000,000 | 9,342,300,000 | - | - | - | 9,142,300,000 | 200,000,000 | 9,342,300,000 |
| | State Department for Foreign Affairs | 23,017,743,588 | 2,346,400,000 | 25,364,143,588 | 727,928,722 | - | 727,928,722 | 23,745,673,310 | 2,346,400,000 | 26,092,073,310 |
| | 0714000 General Administration Planning and Support Services | 3,334,975,425 | 238,100,000 | 3,573,075,425 | 523,100,000 | - | 523,100,000 | 3,858,075,425 | 238,100,000 | 4,096,175,425 |

| VOTE CODE | VOTE & PROGRAMME | FIRST SCHEDULE: SUPPLEMENTARY ESTIMATES I FOR FY 2025/26 | | | | | | | | | | | |
|-----------|---|--|-------------------------|-----------------------|---|-------------------------|-----------------------|---|-------------------------|-----------------------|-------------------------|-------------------------|-----------------------|
| | | ORIGINAL BUDGET ESTIMATES FOR FY 2025/26 | | | SUPPLEMENTARY BUDGET ESTIMATES FOR FY 2025/26 (Changes) | | | REVISED BUDGET ESTIMATES FOR FY 2025/26 (Approved by National Assembly) | | | GROSS TOTAL ESTIMATES | | |
| | | GROSS CURRENT ESTIMATES | GROSS CAPITAL ESTIMATES | GROSS TOTAL ESTIMATES | GROSS CURRENT ESTIMATES | GROSS CAPITAL ESTIMATES | GROSS TOTAL ESTIMATES | GROSS CURRENT ESTIMATES | GROSS CAPITAL ESTIMATES | GROSS TOTAL ESTIMATES | GROSS CURRENT ESTIMATES | GROSS CAPITAL ESTIMATES | GROSS TOTAL ESTIMATES |
| 1053 | 0715000 Foreign Relation and Diplomacy | 19,478,765,221 | 1,958,300,000 | 21,437,065,221 | 195,828,722 | - | 195,828,722 | - | 195,828,722 | 19,674,593,943 | 1,958,300,000 | 21,632,893,943 | |
| | 0741000 Economic and Commercial Diplomacy | 47,931,976 | - | 47,931,976 | - | - | - | - | - | 47,931,976 | - | 47,931,976 | |
| 1054 | 0742000 Foreign Policy Research, Capacity Development and Technical Cooperation | 156,070,966 | 150,000,000 | 306,070,966 | 9,000,000 | - | 9,000,000 | - | 9,000,000 | 165,070,966 | 150,000,000 | 315,070,966 | |
| | State Department for Diaspora Affairs | 717,827,342 | - | 717,827,342 | 40,770,000 | - | 40,770,000 | - | 40,770,000 | 758,597,342 | - | 758,597,342 | |
| 1064 | 0752000 Management of Diaspora and Consular Affairs | 717,827,342 | - | 717,827,342 | 40,770,000 | - | 40,770,000 | - | 40,770,000 | 758,597,342 | - | 758,597,342 | |
| | State Department for Technical Vocational Education and Training | 35,408,430,497 | 7,836,323,214 | 43,244,753,711 | 8,357,989,657 | (554,700,000) | 7,803,289,657 | (554,700,000) | 7,248,589,657 | 43,766,420,154 | 7,281,623,214 | 51,048,043,368 | |
| 1065 | 0505000 Technical Vocational Education and Training | 34,528,782,057 | 7,836,323,214 | 42,365,105,271 | 8,065,120,000 | (554,700,000) | 7,510,420,000 | (554,700,000) | 6,955,720,000 | 42,593,902,057 | 7,281,623,214 | 49,875,525,271 | |
| | 0507000 Youth Training and Development | 54,066,000 | - | 54,066,000 | - | - | - | - | - | 54,066,000 | - | 54,066,000 | |
| 1066 | 0508000 General Administration, Planning and Support Services | 825,582,440 | - | 825,582,440 | 292,869,657 | - | 292,869,657 | - | 292,869,657 | 1,118,452,097 | - | 1,118,452,097 | |
| | State Department for Higher Education and Research | 140,953,021,967 | 2,781,974,265 | 143,734,996,232 | 15,469,187,102 | 2,210,000,000 | 17,679,187,102 | 2,210,000,000 | 17,679,187,102 | 156,422,209,069 | 4,991,974,265 | 161,414,183,334 | |
| 1067 | 0504000 University Education | 140,652,426,397 | 2,781,974,265 | 143,434,400,662 | 15,420,755,869 | 2,210,000,000 | 17,630,755,869 | 2,210,000,000 | 17,630,755,869 | 156,073,182,266 | 4,991,974,265 | 161,065,156,531 | |
| | 0508000 General Administration, Planning and Support Services | 300,595,570 | - | 300,595,570 | 48,431,233 | - | 48,431,233 | - | 48,431,233 | 349,026,803 | - | 349,026,803 | |
| 1071 | State Department for Basic Education | 109,421,772,577 | 18,490,447,879 | 127,912,220,456 | 3,647,342,971 | (467,522,793) | 3,179,820,178 | (467,522,793) | 2,712,297,385 | 113,069,115,548 | 18,022,925,086 | 131,092,040,634 | |
| | 0501000 Primary Education | 12,291,585,724 | 14,370,800,000 | 26,662,385,724 | 1,780,000,000 | (3,111,468,793) | (1,331,468,793) | (3,111,468,793) | (1,331,468,793) | 14,071,585,724 | 11,259,331,207 | 25,330,916,931 | |
| 1071 | 0502000 Secondary Education | 81,946,836,085 | 4,094,647,879 | 86,041,483,964 | (2,150,000,000) | 2,643,946,000 | 493,946,000 | 2,643,946,000 | 493,946,000 | 79,796,836,085 | 6,738,593,879 | 86,535,429,964 | |
| | 0503000 Quality Assurance and Standards | 9,949,676,992 | 25,000,000 | 9,974,676,992 | 3,050,000,000 | - | 3,050,000,000 | - | 3,050,000,000 | 12,999,676,992 | 25,000,000 | 13,024,676,992 | |
| 1067 | 0508000 General Administration, Planning and Support Services | 5,233,673,776 | - | 5,233,673,776 | 967,342,971 | - | 967,342,971 | - | 967,342,971 | 6,201,016,747 | - | 6,201,016,747 | |
| | State Department for Science, Innovation and Research | 992,865,404 | - | 992,865,404 | 76,691,097 | - | 76,691,097 | - | 76,691,097 | 1,069,556,501 | - | 1,069,556,501 | |
| 1071 | 0506000 Research, Science, Technology and Innovation | 992,865,404 | - | 992,865,404 | 76,691,097 | - | 76,691,097 | - | 76,691,097 | 1,069,556,501 | - | 1,069,556,501 | |
| | The National Treasury | 64,379,788,911 | 42,499,592,652 | 106,879,381,563 | 26,742,947,475 | (892,243,984) | 25,850,703,491 | (892,243,984) | 25,850,703,491 | 91,122,736,386 | 41,607,348,668 | 132,730,085,054 | |
| 1071 | 0717000 General Administration Planning and Support Services | 55,261,075,113 | 2,178,000,000 | 57,439,075,113 | 22,347,502,383 | 5,871,946,483 | 28,219,448,866 | 5,871,946,483 | 28,219,448,866 | 77,608,577,496 | 8,049,946,483 | 85,658,523,979 | |
| | 0718000 Public Financial Management | 6,943,764,153 | 24,713,592,652 | 31,657,356,805 | 2,110,345,092 | (2,969,190,467) | (858,845,375) | (2,969,190,467) | (858,845,375) | 9,054,109,245 | 21,744,402,185 | 30,798,511,430 | |
| 1071 | 0719000 Economic and Financial Policy Formulation and Management | 1,546,705,645 | 15,608,000,000 | 17,154,705,645 | 2,285,100,000 | (3,795,000,000) | (1,509,900,000) | (3,795,000,000) | (1,509,900,000) | 3,831,805,645 | 11,813,000,000 | 15,644,805,645 | |
| | 0720000 Market Competition | 628,244,000 | - | 628,244,000 | - | - | - | - | - | 628,244,000 | - | 628,244,000 | |
| | State Department for Economic Planning | 3,679,517,533 | 59,360,111,950 | 63,039,629,483 | 553,255,221 | 2,770,851,132 | 3,324,106,353 | 2,770,851,132 | 3,324,106,353 | 4,232,772,754 | 62,130,963,082 | 66,363,735,836 | |

FIRST SCHEDULE: SUPPLEMENTARY ESTIMATES I FOR FY 2025/26

| VOTE CODE | VOTE & PROGRAMME | ORIGINAL BUDGET ESTIMATES FOR FY 2025/26 | | | SUPPLEMENTARY I BUDGET ESTIMATES FOR FY 2025/26 (Changes) | | | REVISED I BUDGET ESTIMATES FOR FY 2025/26 (Approved by National Assembly) | | |
|-----------|---|--|-------------------------|-----------------------|--|-------------------------|-----------------------|--|-------------------------|-----------------------|
| | | GROSS CURRENT ESTIMATES | GROSS CAPITAL ESTIMATES | GROSS TOTAL ESTIMATES | GROSS CURRENT ESTIMATES | GROSS CAPITAL ESTIMATES | GROSS TOTAL ESTIMATES | GROSS CURRENT ESTIMATES | GROSS CAPITAL ESTIMATES | GROSS TOTAL ESTIMATES |
| 1072 | 07710000 Monitoring and Evaluation Services | 168,358,922 | 6,000,000 | 174,358,922 | - | 100,000,000 | 100,000,000 | 168,358,922 | 106,000,000 | 274,358,922 |
| | 07070000 National Statistical Information Services | 1,058,210,000 | 399,520,000 | 1,457,730,000 | - | 2,585,548,247 | 2,585,548,247 | 1,058,210,000 | 2,585,068,247 | 4,043,278,247 |
| 1073 | 07090000 General Administration Planning and Support Services | 396,228,621 | - | 396,228,621 | 566,080,221 | - | 566,080,221 | 962,308,842 | - | 962,308,842 |
| | 077400 Macro-economic Policy, National Planning and Research | 1,337,283,504 | 16,863,803 | 1,354,147,307 | (9,900,000) | 45,302,885 | 35,402,885 | 1,327,383,504 | 62,166,688 | 1,389,550,192 |
| 1082 | 077500 Sectoral and Inter-governmental Development Planning | 719,436,486 | 58,937,728,147 | 59,657,164,633 | (2,925,000) | 40,000,000 | 37,075,000 | 716,511,486 | 58,977,728,147 | 59,694,239,633 |
| | 07180000 Public Financial Management | 3,172,299,815 | 736,000,000 | 3,908,299,815 | 400,806,430 | - | 400,806,430 | 3,573,106,245 | 736,000,000 | 4,309,106,245 |
| 1083 | 04120000 General Administration | 30,771,503,166 | - | 30,771,503,166 | 4,556,310,687 | - | 4,556,310,687 | 35,327,813,853 | - | 35,327,813,853 |
| | 04100000 Curative & Reproductive Maternal New Born Child Adolescent Health RMNCAH | 1,633,961,361 | 13,267,068,600 | 16,901,029,961 | 4,150,000,000 | 8,640,000,000 | 12,790,000,000 | 5,783,961,361 | 23,907,068,600 | 29,691,029,961 |
| 1091 | 04110000 Health Research and Innovations | 2,942,626,000 | 220,000,000 | 3,162,626,000 | 130,500,000 | 40,000,000 | 170,500,000 | 3,073,126,000 | 260,000,000 | 3,333,126,000 |
| | 04120000 General Administration | 2,475,005,533 | - | 2,475,005,533 | 624,476,135 | - | 624,476,135 | 3,099,481,668 | - | 3,099,481,668 |
| 1092 | 04130000 Health Resources Development and Innovation | 13,985,508,015 | 1,165,000,000 | 15,150,508,015 | 5,502,788,001 | 370,000,000 | 5,872,788,001 | 19,488,296,016 | 1,535,000,000 | 21,023,296,016 |
| | 04180000 Health Policy, Standards and Regulations | 4,327,509,738 | 50,000,000 | 4,377,509,738 | 114,500,000 | - | 114,500,000 | 4,442,009,738 | 50,000,000 | 4,492,009,738 |
| 1093 | 04190000 General Administration | 26,590,977,650 | 5,561,191,767 | 32,152,169,417 | 6,931,576,475 | (1,359,168,944) | 5,572,407,531 | 33,522,554,125 | 4,202,022,823 | 37,724,576,948 |
| | 04200000 Health Resources Development and Innovation | 5,802,954,364 | 4,346,191,767 | 10,149,146,131 | 689,812,339 | (1,729,168,944) | (1,039,356,605) | 6,492,766,703 | 2,617,022,823 | 9,109,789,526 |
| 1094 | 04210000 General Administration | 71,541,304,200 | 150,253,219,469 | 221,794,523,669 | 87,007,135 | 31,421,883,779 | 31,508,890,914 | 71,628,311,335 | 181,675,103,248 | 253,303,414,583 |
| | 04220000 General Administration | 7,121,787,056 | 40,334,236,808 | 47,456,023,864 | (288,553,050) | 20,865,837,926 | 20,577,284,876 | 6,833,234,006 | 61,200,074,734 | 68,033,308,740 |
| 1095 | 02010000 General Administration, Planning and Support Services | 1,628,064,459 | 2,404,327,461 | 4,032,391,920 | (92,086,468) | (285,000,000) | (377,086,468) | 1,535,977,991 | 2,119,327,461 | 3,655,305,452 |
| | 02030000 Rail Transport | 607,088,848 | 36,509,443,854 | 37,116,532,702 | 932,653 | 14,704,837,926 | 14,705,770,559 | 608,021,481 | 51,214,281,780 | 51,822,303,261 |
| 1096 | 02040000 Marine Transport | 15,881,139 | 450,000,000 | 465,881,139 | 900,785 | 6,950,000,000 | 6,950,900,785 | 16,781,924 | 7,400,000,000 | 7,416,781,924 |
| | 02160000 Road Safety | 4,870,752,610 | 970,465,493 | 5,841,218,103 | (198,300,000) | (504,000,000) | (702,300,000) | 4,672,452,610 | 466,465,493 | 5,138,918,103 |

| FIRST SCHEDULE: SUPPLEMENTARY ESTIMATES I FOR FY 2025/26 | | | | | | | | | | |
|--|---|--|-------------------------|-----------------------|---|-------------------------|-----------------------|---|-------------------------|-----------------------|
| VOTE CODE | VOTE & PROGRAMME | ORIGINAL BUDGET ESTIMATES FOR FY 2025/26 | | | SUPPLEMENTARY I BUDGET ESTIMATES FOR FY 2025/26 (Changes) | | | REVISED I BUDGET ESTIMATES FOR FY 2025/26 (Approved by National Assembly) | | |
| | | GROSS CURRENT ESTIMATES | GROSS CAPITAL ESTIMATES | GROSS TOTAL ESTIMATES | GROSS CURRENT ESTIMATES | GROSS CAPITAL ESTIMATES | GROSS TOTAL ESTIMATES | GROSS CURRENT ESTIMATES | GROSS CAPITAL ESTIMATES | GROSS TOTAL ESTIMATES |
| 1093 | State Department for Shipping and Maritime Affairs | 3,458,782,223 | 2,224,602,460 | 5,683,384,683 | 170,085,738 | 400,000,000 | 570,085,738 | 3,628,867,961 | 2,624,602,460 | 6,253,470,421 |
| | 0220000 Shipping and Maritime Affairs | 3,458,782,223 | 2,224,602,460 | 5,683,384,683 | 170,085,738 | 400,000,000 | 570,085,738 | 3,628,867,961 | 2,624,602,460 | 6,253,470,421 |
| 1094 | State Department for Housing and Urban Development | 7,099,440,317 | 116,729,355,362 | 123,828,795,679 | (173,339,731) | 24,257,196,115 | 24,083,856,384 | 6,926,100,586 | 140,986,551,477 | 147,912,652,063 |
| | 0102000 Housing Development and Human Settlement | 4,734,092,919 | 103,061,904,661 | 107,795,997,580 | (206,763,071) | 25,202,196,115 | 24,995,433,044 | 4,527,329,848 | 128,264,100,776 | 132,791,430,624 |
| | 0105000 Urban and Metropolitan Development | 1,773,762,774 | 13,667,450,701 | 15,441,213,475 | 33,423,340 | (945,000,000) | (911,576,660) | 1,807,186,114 | 12,722,450,701 | 14,529,636,815 |
| | 0106000 General Administration Planning and Support Services | 591,584,624 | - | 591,584,624 | - | - | - | 591,584,624 | - | 591,584,624 |
| 1095 | State Department for Public Works | 3,691,723,471 | 753,000,000 | 4,444,723,471 | 353,407,778 | 60,000,000 | 413,407,778 | 4,045,131,249 | 813,000,000 | 4,858,131,249 |
| | 0103000 Government Buildings | 645,325,949 | 454,000,000 | 1,099,325,949 | 26,807,778 | - | 26,807,778 | 672,133,727 | 454,000,000 | 1,126,133,727 |
| | 0104000 Constline Infrastructure and Pedestrian Access | 102,817,373 | 249,000,000 | 351,817,373 | 4,400,000 | 60,000,000 | 64,400,000 | 107,217,373 | 309,000,000 | 416,217,373 |
| | 0106000 General Administration Planning and Support Services | 355,113,929 | - | 355,113,929 | 70,400,000 | - | 70,400,000 | 425,513,929 | - | 425,513,929 |
| | 0218000 Regulation and Development of the Construction Industry | 2,388,466,220 | 50,000,000 | 2,638,466,220 | 251,800,000 | - | 251,800,000 | 2,840,266,220 | 50,000,000 | 2,890,266,220 |
| 1097 | State Department for Aviation and Aerospace Development | 14,156,359,225 | 358,805,330 | 14,515,164,555 | 203,080,824 | 294,000,000 | 497,080,824 | 14,359,440,049 | 652,805,330 | 15,012,245,379 |
| | 0205000 Air Transport | 14,156,359,225 | 358,805,330 | 14,515,164,555 | 203,080,824 | 294,000,000 | 497,080,824 | 14,359,440,049 | 652,805,330 | 15,012,245,379 |
| 1104 | State Department for Irrigation | 955,216,610 | 6,593,175,736 | 7,548,392,346 | 175,457,363 | 4,311,395,865 | 4,486,853,228 | 1,130,673,973 | 10,904,571,601 | 12,035,245,574 |
| | 1014000 Irrigation and Land Reclamation | 761,442,210 | 6,348,175,736 | 7,109,617,946 | 142,137,639 | 3,296,855,189 | 3,438,992,828 | 903,579,849 | 9,645,030,925 | 10,548,610,774 |
| | 1022000 Water Harvesting and Storage for Irrigation | 20,860,560 | 245,000,000 | 265,860,560 | - | 1,014,540,676 | 1,014,540,676 | 20,860,560 | 1,259,540,676 | 1,280,401,236 |
| | 1023000 General Administration, Planning and Support Services | 172,913,840 | - | 172,913,840 | 33,319,724 | - | 33,319,724 | 206,233,564 | - | 206,233,564 |
| 1109 | State Department for Water & Sanitation | 6,777,942,945 | 47,176,376,232 | 53,954,319,177 | 1,718,100,000 | 1,911,199,000 | 3,629,299,000 | 8,496,042,945 | 49,087,575,232 | 57,583,618,177 |
| | 1001000 General Administration, Planning and Support Services | 723,853,960 | 115,000,000 | 838,853,960 | 28,000,000 | - | 28,000,000 | 751,853,960 | 115,000,000 | 866,853,960 |
| | 1004000 Water Resources Management | 2,041,153,385 | 14,437,000,000 | 16,478,153,385 | 20,000,000 | (3,958,103,000) | (3,938,103,000) | 2,061,153,385 | 10,478,897,000 | 12,540,050,385 |
| | 1015000 Water Storage and Flood Control | 372,200,000 | 1,543,901,215 | 1,916,101,215 | - | 1,260,000,000 | 1,260,000,000 | 372,200,000 | 2,803,901,215 | 3,176,101,215 |
| | 1017000 Water and Sewerage Infrastructure Development | 3,640,735,600 | 31,080,475,017 | 34,721,210,617 | 1,670,100,000 | 4,609,302,000 | 6,279,402,000 | 5,310,835,600 | 35,689,777,017 | 41,000,612,617 |
| 1110 | State Department for Lands and Physical Planning | 5,780,168,880 | 4,992,590,000 | 10,762,558,880 | (173,194,532) | 2,719,200,000 | 2,546,005,468 | 5,606,974,348 | 7,701,590,000 | 13,308,564,348 |
| | 0101000 Land Policy and Planning | 4,568,428,278 | 3,960,090,000 | 8,328,518,278 | (94,194,532) | 2,860,000,000 | 2,765,805,468 | 4,274,233,746 | 6,820,090,000 | 11,094,323,746 |

| VOTE CODE | ORIGINAL BUDGET ESTIMATES FOR FY 2025/26 | SUPPLEMENTARY I BUDGET ESTIMATES FOR FY 2025/26 | | | | REVISED I BUDGET ESTIMATES FOR FY 2025/26 | | | | |
|-----------|---|---|-------------------------|-----------------------|---------------|---|-------------------------|-----------------------|---------------------------------|----------------|
| | | GROSS CURRENT ESTIMATES | GROSS CAPITAL ESTIMATES | GROSS TOTAL ESTIMATES | (Change) | GROSS CURRENT ESTIMATES | GROSS CAPITAL ESTIMATES | GROSS TOTAL ESTIMATES | (Approved by National Assembly) | |
| 1112 | VOTE & PROGRAMME | | | | | | | | | |
| | 0121000 Land Information Management | 71,011,382 | 1,022,300,000 | 1,093,311,382 | - | (140,800,000) | (140,800,000) | 71,011,382 | 881,500,000 | 952,511,382 |
| | 0122000 General Administration, Planning and Support Services | 1,340,729,220 | - | 1,340,729,220 | (79,000,000) | (79,000,000) | 1,261,729,220 | - | 1,261,729,220 | |
| | State Department for Information Communication Technology & Digital Economy | 3,553,589,165 | 12,635,200,631 | 16,188,789,796 | 74,338,136 | (4,048,000,000) | (3,973,661,864) | 3,627,927,301 | 8,587,200,631 | 12,215,127,932 |
| | 0207000 General Administration, Planning and Support Services | 403,428,424 | - | 403,428,424 | 7,000,000 | - | 7,000,000 | 410,428,424 | - | 410,428,424 |
| | 0210000 ICT Infrastructure Development | 1,171,330,000 | 11,920,014,293 | 13,091,344,293 | 93,000,000 | (4,050,080,328) | (3,957,080,328) | 1,264,330,000 | 7,869,933,965 | 9,134,263,965 |
| | 0217000 E-Government Services | 1,978,830,741 | 715,186,338 | 2,694,017,079 | (25,661,864) | 2,080,328 | (23,581,536) | 1,953,168,877 | 717,266,666 | 2,670,435,543 |
| | State Department for Broadcasting & Telecommunications | 6,197,161,772 | 356,045,289 | 6,553,207,061 | (106,955,004) | (30,767,179) | (137,722,183) | 6,090,206,768 | 325,278,110 | 6,415,484,878 |
| 1123 | 0207000 General Administration, Planning and Support Services | 238,687,995 | - | 238,687,995 | 64,743,588 | - | 64,743,588 | 303,431,583 | - | 303,431,583 |
| | 0208000 Information and Communication Services | 5,682,084,777 | 322,372,789 | 6,004,457,566 | (171,698,992) | (30,767,179) | (202,466,171) | 5,510,386,185 | 291,605,610 | 5,801,991,795 |
| | 0209000 Mass Media Skills Development | 276,389,000 | 33,672,500 | 310,061,500 | - | - | - | 276,389,000 | 33,672,500 | 310,061,500 |
| 1122 | State Department for Sports | 1,626,760,837 | 15,835,000,000 | 17,461,760,837 | 4,025,399,838 | 3,676,000,000 | 7,701,899,838 | 5,652,660,675 | 19,511,000,000 | 25,163,660,675 |
| | 0901000 Sports | 1,626,760,837 | 15,835,000,000 | 17,461,760,837 | 4,025,399,838 | 3,676,000,000 | 7,701,899,838 | 5,652,660,675 | 19,511,000,000 | 25,163,660,675 |
| | State Department for Culture and Heritage | 2,787,596,128 | 912,980,000 | 3,700,576,128 | 226,973,032 | (701,000,000) | (474,026,968) | 3,014,569,160 | 211,980,000 | 3,226,549,160 |
| | 0902000 Culture / Heritage | 1,642,365,951 | 131,000,000 | 1,773,365,951 | 282,973,032 | (46,000,000) | 236,973,032 | 1,925,338,983 | 85,000,000 | 2,010,338,983 |
| | 0903000 The Arts | 258,988,394 | 600,000,000 | 858,988,394 | (15,000,000) | (560,000,000) | (575,000,000) | 253,988,394 | 40,000,000 | 293,988,394 |
| | 0904000 Library Services | 467,782,190 | 145,000,000 | 612,782,190 | (32,000,000) | (145,000,000) | (177,000,000) | 435,782,190 | - | 435,782,190 |
| 1134 | 0905000 General Administration, Planning and Support Services | 136,302,915 | - | 136,302,915 | 12,000,000 | - | 12,000,000 | 148,302,915 | - | 148,302,915 |
| | 0916000 Public Records Management | 124,156,678 | 36,980,000 | 161,136,678 | 66,000,000 | 50,000,000 | 116,000,000 | 190,156,678 | 86,980,000 | 277,136,678 |
| | 0917000 Lotteries Control, Licensing and Regulations | 148,000,000 | - | 148,000,000 | (87,000,000) | - | (87,000,000) | 61,000,000 | - | 61,000,000 |
| | State Department for Youth Affairs and the Creative Economy | 2,213,613,305 | 2,572,428,825 | 4,786,042,130 | 663,639,535 | (1,286,152,500) | (622,512,965) | 2,877,252,840 | 1,286,276,325 | 4,163,529,165 |
| | 0221000 Film Development Services | 796,153,224 | 354,700,000 | 1,150,853,224 | 22,000,000 | (320,000,000) | (298,000,000) | 818,153,224 | 34,700,000 | 852,853,224 |
| 1135 | 0221000 Youth Empowerment Services | 162,801,955 | - | 162,801,955 | 190,000,000 | (221,652,500) | (31,652,500) | 352,801,955 | 259,769,867 | 612,571,822 |
| | 0228000 Youth Development Services | 661,689,739 | 1,736,306,438 | 2,397,996,197 | 115,000,000 | (744,500,000) | (629,500,000) | 776,689,739 | 991,806,438 | 1,768,496,197 |
| | 0729000 General Administration, Planning and Support Services | 592,968,387 | - | 592,968,387 | 336,639,535 | - | 336,639,535 | 929,607,922 | - | 929,607,922 |
| | State Department for Energy | 11,987,884,528 | 51,485,912,644 | 63,473,797,172 | 282,744,110 | (1,128,542,821) | (845,798,711) | 12,270,628,638 | 50,357,369,823 | 62,627,998,461 |

| VOTE CODE | VOTE & PROGRAMME | FIRST SCHEDULE: SUPPLEMENTARY ESTIMATES I FOR FY 2025/26 | | | | | | | | | | | |
|-----------|---|--|-------------------------|-----------------------|---|-------------------------|-----------------------|---|-------------------------|-----------------------|-------------------------|-------------------------|-----------------------|
| | | ORIGINAL BUDGET ESTIMATES FOR FY 2025/26 | | | SUPPLEMENTARY I BUDGET ESTIMATES FOR FY 2025/26 (Changes) | | | REVISED I BUDGET ESTIMATES FOR FY 2025/26 (Approved by National Assembly) | | | GROSS TOTAL ESTIMATES | | |
| | | GROSS CURRENT ESTIMATES | GROSS CAPITAL ESTIMATES | GROSS TOTAL ESTIMATES | GROSS CURRENT ESTIMATES | GROSS CAPITAL ESTIMATES | GROSS TOTAL ESTIMATES | GROSS CURRENT ESTIMATES | GROSS CAPITAL ESTIMATES | GROSS TOTAL ESTIMATES | GROSS CURRENT ESTIMATES | GROSS CAPITAL ESTIMATES | GROSS TOTAL ESTIMATES |
| 1152 | 0211000 General Administration Planning and Support Services | 369,689,749 | 280,000,000 | 649,689,749 | 3,692,582 | 350,000,000 | 353,692,582 | 373,382,331 | 630,000,000 | 1,003,382,331 | | | |
| | 0212000 Power Generation | 2,337,502,298 | 10,507,891,458 | 12,845,393,756 | 261,511,528 | (1,270,000,000) | (1,008,488,472) | 2,599,013,826 | 9,237,891,458 | 11,836,905,284 | | | |
| | 0213000 Power Transmission and Distribution | 9,220,416,289 | 38,659,360,539 | 47,879,776,828 | 9,820,000 | 2,818,272 | 12,638,272 | 9,230,236,289 | 38,662,178,811 | 47,892,415,100 | | | |
| | 0214000 Alternative Energy Technologies | 60,276,192 | 2,038,660,647 | 2,098,936,839 | 7,720,000 | (211,361,093) | (203,641,093) | 67,996,192 | 1,827,299,554 | 1,895,295,746 | | | |
| 1162 | State Department for Livestock | 5,035,409,832 | 5,076,058,633 | 10,111,468,465 | 1,280,145,018 | 1,984,500,000 | 3,264,645,018 | 6,315,554,850 | 7,060,558,633 | 13,376,113,483 | | | |
| | 0112000 Livestock Resources Management and Development | 5,035,409,832 | 5,076,058,633 | 10,111,468,465 | 1,280,145,018 | 1,984,500,000 | 3,264,645,018 | 6,315,554,850 | 7,060,558,633 | 13,376,113,483 | | | |
| 1166 | State Department for the Blue Economy and Fisheries | 2,998,201,290 | 5,231,727,099 | 8,229,928,389 | 586,873,874 | 2,332,000,000 | 2,918,873,874 | 3,585,075,164 | 7,563,727,099 | 11,148,802,263 | | | |
| | 0111000 Fisheries Development and Management | 2,741,388,635 | 5,231,727,099 | 7,973,115,734 | 180,000,000 | 2,332,000,000 | 2,512,000,000 | 2,921,388,635 | 7,563,727,099 | 10,485,115,734 | | | |
| | 0117000 General Administration, Planning and Support Services | 199,693,874 | - | 199,693,874 | 36,873,874 | - | 36,873,874 | 236,567,748 | - | 236,567,748 | | | |
| | 0118000 Development and Coordination of the Blue Economy | 57,118,781 | - | 57,118,781 | 370,000,000 | - | 370,000,000 | 427,118,781 | - | 427,118,781 | | | |
| 1169 | State Department for Agriculture | 17,792,712,489 | 32,151,811,411 | 49,944,523,900 | 6,559,007,216 | 16,813,100,000 | 23,372,107,216 | 24,351,719,705 | 48,964,911,411 | 73,316,631,116 | | | |
| | 0107000 General Administration Planning and Support Services | 8,643,889,041 | 11,035,000,000 | 19,678,889,041 | 6,190,564,563 | 13,179,000,000 | 19,369,564,563 | 14,834,453,604 | 24,214,000,000 | 39,048,453,604 | | | |
| | 0108000 Crop Development and Management | 4,087,181,628 | 20,316,811,411 | 24,403,993,039 | (141,557,347) | 3,913,100,000 | 3,771,542,653 | 3,945,624,281 | 24,229,911,411 | 28,175,535,692 | | | |
| | 0109000 Agribusiness and Information Management | 133,161,706 | 800,000,000 | 933,161,706 | - | (329,000,000) | (329,000,000) | 133,161,706 | 471,000,000 | 604,161,706 | | | |
| 1173 | 0120000 Agricultural Research & Development | 4,928,480,114 | - | 4,928,480,114 | 510,000,000 | 50,000,000 | 560,000,000 | 5,438,480,114 | 50,000,000 | 5,488,480,114 | | | |
| | State Department for Cooperatives | 5,877,611,907 | 1,471,377,900 | 7,348,989,807 | 36,500,000 | 1,950,000,000 | 1,986,500,000 | 5,914,111,907 | 3,421,377,900 | 9,335,489,807 | | | |
| 1174 | 0304000 Cooperative Development and Management | 5,877,611,907 | 1,471,377,900 | 7,348,989,807 | 36,500,000 | 1,950,000,000 | 1,986,500,000 | 5,914,111,907 | 3,421,377,900 | 9,335,489,807 | | | |
| | State Department for Trade | 3,984,058,752 | 369,845,500 | 4,353,904,252 | 998,959,524 | (70,000,000) | 928,959,524 | 4,983,018,276 | 299,845,500 | 5,282,863,776 | | | |
| | 0310000 Fair Trade Practices And Compliance of Standards | 192,341,760 | 70,000,000 | 262,341,760 | - | (70,000,000) | (70,000,000) | 192,341,760 | - | 192,341,760 | | | |
| | 0311000 International Trade Development and Promotion | 1,405,447,213 | - | 1,405,447,213 | 206,413,922 | - | 206,413,922 | 1,611,861,135 | - | 1,611,861,135 | | | |
| 1175 | 0312000 General Administration, Planning and Support Services | 362,397,577 | - | 362,397,577 | 41,500,000 | - | 41,500,000 | 403,897,577 | - | 403,897,577 | | | |
| | 0325000 Domestic Trade and Regulation | 2,023,872,202 | 299,845,500 | 2,323,717,702 | 751,045,602 | - | 751,045,602 | 2,774,917,804 | 299,845,500 | 3,074,763,304 | | | |
| 1175 | State Department for Industry | 3,879,771,091 | 5,822,254,000 | 9,402,025,091 | 1,204,466,309 | (132,170,690) | 1,072,295,619 | 4,784,237,400 | 5,690,083,310 | 10,474,320,710 | | | |
| | 0301000 General Administration Planning and Support Services | 752,574,001 | - | 752,574,001 | 62,762,805 | - | 62,762,805 | 815,336,806 | - | 815,336,806 | | | |

FIRST SCHEDULE: SUPPLEMENTARY ESTIMATES I FOR FY 2025/26

| VOTE CODE | VOTE & PROGRAMME | ORIGINAL BUDGET ESTIMATES FOR FY 2025/26 | | | SUPPLEMENTARY I BUDGET ESTIMATES FOR FY 2025/26 (Changes) | | | REVISED I BUDGET ESTIMATES FOR FY 2025/26 (Approved by National Assembly) | | |
|-----------|---|--|-------------------------|-----------------------|--|-------------------------|-----------------------|--|-------------------------|-----------------------|
| | | GROSS CURRENT ESTIMATES | GROSS CAPITAL ESTIMATES | GROSS TOTAL ESTIMATES | GROSS CURRENT ESTIMATES | GROSS CAPITAL ESTIMATES | GROSS TOTAL ESTIMATES | GROSS CURRENT ESTIMATES | GROSS CAPITAL ESTIMATES | GROSS TOTAL ESTIMATES |
| 1176 | 0320000 Industrial Promotion and Development | 1,770,730,090 | 4,892,254,000 | 6,662,984,090 | 880,000,000 | 105,400,000 | 985,400,000 | 2,650,730,090 | 4,997,654,000 | 7,648,384,090 |
| | 0321000 Standards and Quality Infrastructure & Research | 1,056,467,000 | 930,000,000 | 1,986,467,000 | 261,703,504 | (237,570,690) | 24,132,814 | 1,318,170,504 | 692,429,310 | 2,010,599,814 |
| | State Department for Micro, Small and Medium Enterprises Development | 2,031,710,575 | 3,061,779,500 | 5,093,490,075 | 225,287,688 | 2,932,800,000 | 3,158,087,688 | 2,256,998,263 | 5,994,579,500 | 8,251,577,763 |
| | 0316000 Promotion and Development of MSMEs | 880,589,972 | 2,711,779,500 | 3,592,369,472 | 88,426,396 | 2,877,800,000 | 2,966,226,396 | 969,016,368 | 5,589,579,500 | 6,558,595,868 |
| 1177 | 0317000 Product and Market Development For MSMEs | 513,419,043 | - | 513,419,043 | 140,261,292 | 55,000,000 | 195,261,292 | 653,680,335 | 55,000,000 | 708,680,335 |
| | 0318000 Digitization and Financial Inclusion for MSMEs | 335,630,000 | 350,000,000 | 685,630,000 | - | - | - | 335,630,000 | 350,000,000 | 685,630,000 |
| | 0319000 General Administration, Planning and Support Services | 302,071,560 | - | 302,071,560 | (3,400,000) | - | (3,400,000) | 298,671,560 | - | 298,671,560 |
| 1178 | State Department for Investment Promotion | 1,451,437,200 | 2,061,026,000 | 3,512,463,200 | 160,674,170 | 1,200,000,000 | 1,360,674,170 | 1,612,111,370 | 3,261,026,000 | 4,873,137,370 |
| | 0322000 Investment Development and Promotion | 1,431,437,200 | 2,061,026,000 | 3,512,463,200 | 160,674,170 | 1,200,000,000 | 1,360,674,170 | 1,612,111,370 | 3,261,026,000 | 4,873,137,370 |
| 1184 | State Department for Labour and Skills Development | 4,295,205,739 | 768,601,830 | 5,063,807,569 | 690,980,661 | 84,000,000 | 774,980,661 | 4,986,186,400 | 852,601,830 | 5,838,788,230 |
| | 0910000 General Administration, Planning and Support Services | 474,949,743 | - | 474,949,743 | 264,460,431 | 84,000,000 | 348,460,431 | 739,410,174 | 84,000,000 | 823,410,174 |
| 1185 | 0916000 Labour, Employment and Safety Services | 1,174,739,850 | 211,637,230 | 1,386,377,080 | 394,424,907 | 964,600 | 395,389,507 | 1,569,164,757 | 212,601,830 | 1,781,766,587 |
| | 0917000 Manpower Development, Industrial Skills & Productivity Management | 2,645,516,146 | 556,964,600 | 3,202,480,746 | 32,095,323 | (964,600) | 31,130,723 | 2,677,611,469 | 556,000,000 | 3,233,611,469 |
| 1186 | State Department for Social Protection and Senior Citizen Affairs | 29,132,888,798 | 187,130,780 | 29,320,019,578 | 4,151,983,584 | 20,230,000 | 4,172,213,584 | 33,284,872,382 | 207,360,780 | 33,492,233,162 |
| | 0918000 Social Development and Children Services | 1,625,460,344 | 39,000,000 | 1,664,460,344 | 349,456,927 | 10,230,000 | 359,686,927 | 1,974,917,271 | 49,230,000 | 2,024,147,271 |
| 1192 | 0919000 National Social Safety Net | 271,147,459,714 | 148,130,780 | 272,295,590,494 | 3,732,889,717 | 10,000,000 | 3,742,889,717 | 30,880,349,431 | 158,130,780 | 31,038,480,211 |
| | 0914000 General Administration, Planning and Support Services | 359,968,740 | - | 359,968,740 | 69,636,940 | - | 69,636,940 | 429,605,680 | - | 429,605,680 |
| 1186 | State Department for Children Welfare Services | 12,074,076,294 | 244,000,000 | 12,318,076,294 | (133,064,678) | (60,370,000) | (193,434,678) | 11,941,011,616 | 183,630,000 | 12,124,641,616 |
| | 0918000 Social Development and Children Services | 2,606,067,741 | 244,000,000 | 2,850,067,741 | (275,764,678) | (60,370,000) | (336,134,678) | 2,330,303,063 | 183,630,000 | 2,513,933,063 |
| 1192 | 0919000 National Social Safety Net | 9,310,736,000 | - | 9,310,736,000 | - | - | - | 9,310,736,000 | - | 9,310,736,000 |
| | 0914000 General Administration, Planning and Support Services | 157,272,553 | - | 157,272,553 | 142,700,000 | - | 142,700,000 | 299,972,553 | - | 299,972,553 |
| 1192 | State Department for Mining | 1,363,413,476 | 267,171,968 | 1,630,585,444 | 830,128,511 | - | 830,128,511 | 2,193,541,987 | 267,171,968 | 2,460,713,955 |
| | 1007000 General Administration, Planning and Support Services | 375,099,462 | - | 375,099,462 | 108,868,511 | - | 108,868,511 | 483,967,973 | - | 483,967,973 |
| 1192 | 1009000 Mineral Resources Management | 617,257,910 | 71,190,000 | 688,447,910 | 437,000,000 | (30,000,000) | 407,000,000 | 1,054,257,910 | 41,190,000 | 1,095,447,910 |

| VOTE CODE | VOTE & PROGRAMME | FIRST SCHEDULE: SUPPLEMENTARY ESTIMATES I FOR FY 2025/26 | | | | | | | | | |
|-----------|--|--|-------------------------|-----------------------|---|-------------------------|-----------------------|---|-------------------------|-----------------------|-----------------------|
| | | ORIGINAL BUDGET ESTIMATES FOR FY 2025/26 | | | SUPPLEMENTARY BUDGET ESTIMATES FOR FY 2025/26 (Changes) | | | REVISED BUDGET ESTIMATES FOR FY 2025/26 (Approved by National Assembly) | | | |
| | | GROSS CURRENT ESTIMATES | GROSS CAPITAL ESTIMATES | GROSS TOTAL ESTIMATES | GROSS CURRENT ESTIMATES | GROSS CAPITAL ESTIMATES | GROSS TOTAL ESTIMATES | GROSS CURRENT ESTIMATES | GROSS CAPITAL ESTIMATES | GROSS TOTAL ESTIMATES | GROSS TOTAL ESTIMATES |
| | 1021000 Geological Survey and Geoinformation Management | 370,556,104 | 195,981,968 | 566,538,072 | 284,260,000 | 30,000,000 | 314,260,000 | 654,816,104 | 225,981,968 | 880,798,072 | |
| 1193 | State Department for Petroleum | 25,378,400,000 | 5,311,000,000 | 30,689,400,000 | 2,201,936,525 | (2,570,000,000) | (368,063,475) | 27,580,336,525 | 2,741,000,000 | 30,321,336,525 | |
| | 0215000 Exploration and Distribution of Oil and Gas | 25,378,400,000 | 5,311,000,000 | 30,689,400,000 | 2,201,936,525 | (2,570,000,000) | (368,063,475) | 27,580,336,525 | 2,741,000,000 | 30,321,336,525 | |
| | State Department for Tourism | 11,525,438,141 | 5,010,000,000 | 16,535,438,141 | 233,027,044 | 200,000,000 | 433,027,044 | 11,758,465,185 | 5,210,000,000 | 16,968,465,185 | |
| 1202 | 0313000 Tourism Promotion and Marketing | 809,736,000 | 584,000,000 | 1,393,736,000 | 259,500,000 | - | 259,500,000 | 1,069,236,000 | 584,000,000 | 1,653,236,000 | |
| | 0314000 Tourism Product Development and Diversification | 10,472,598,319 | 4,386,000,000 | 14,858,598,319 | (50,000,000) | 200,000,000 | 150,000,000 | 10,422,598,319 | 4,586,000,000 | 15,008,598,319 | |
| | 0315000 General Administration, Planning and Support Services | 243,103,822 | 40,000,000 | 283,103,822 | 23,527,044 | - | 23,527,044 | 266,630,866 | 40,000,000 | 306,630,866 | |
| 1203 | State Department for Wildlife | 11,955,504,637 | 2,404,080,668 | 14,359,585,305 | 1,610,292,804 | 1,125,000,000 | 2,735,292,804 | 13,565,797,441 | 3,529,080,668 | 17,094,878,109 | |
| | 1019000 Wildlife Conservation and Management | 11,955,504,637 | 2,404,080,668 | 14,359,585,305 | 1,610,292,804 | 1,125,000,000 | 2,735,292,804 | 13,565,797,441 | 3,529,080,668 | 17,094,878,109 | |
| | State Department for Gender and Affirmative Action | 2,015,151,049 | 4,328,949,404 | 6,344,100,453 | (348,991,057) | 304,406,145 | (44,584,912) | 1,666,159,992 | 4,633,355,549 | 6,299,515,541 | |
| 1212 | 0911000 Community Development | 940,810,000 | 4,000,000,000 | 4,940,810,000 | (470,000,000) | 484,406,145 | 14,406,145 | 470,810,000 | 4,484,406,145 | 4,955,216,145 | |
| | 0912000 Gender Empowerment | 832,961,098 | 328,949,404 | 1,161,910,502 | 95,000,000 | (180,000,000) | (85,000,000) | 927,961,098 | 148,949,404 | 1,076,910,502 | |
| | 0913000 General Administration, Planning and Support Services | 241,379,951 | - | 241,379,951 | 26,008,943 | - | 26,008,943 | 267,388,894 | - | 267,388,894 | |
| | State Department for Public Service and Human Capital Development | 19,752,441,153 | 1,856,405,740 | 21,608,846,893 | 2,303,698,842 | 17,776,371 | 2,321,475,213 | 22,086,139,995 | 1,874,182,111 | 23,930,322,106 | |
| 1213 | 0710000 Public Service Transformation | 8,299,885,158 | 1,741,405,740 | 10,041,290,898 | 2,018,493,346 | 17,776,371 | 2,036,269,717 | 10,318,378,504 | 1,759,182,111 | 12,077,560,615 | |
| | 0709000 General Administration Planning and Support Services | 1,602,842,236 | - | 1,602,842,236 | 15,205,496 | - | 15,205,496 | 1,618,047,732 | - | 1,618,047,732 | |
| | 0747000 National Youth Service | 9,849,713,759 | 115,000,000 | 9,964,713,759 | 270,000,000 | - | 270,000,000 | 10,119,713,759 | 115,000,000 | 10,234,713,759 | |
| 1221 | State Department for East African Community | 1,034,727,960 | - | 1,034,727,960 | 111,507,179 | - | 111,507,179 | 1,146,235,139 | - | 1,146,235,139 | |
| | 0305000 East African Affairs and Regional Integration | 1,034,727,960 | - | 1,034,727,960 | 111,507,179 | - | 111,507,179 | 1,146,235,139 | - | 1,146,235,139 | |
| 1252 | The State Law Office | 5,086,796,345 | 300,000,000 | 5,386,796,345 | 29,049,385 | - | 29,049,385 | 5,115,845,730 | 300,000,000 | 5,415,845,730 | |
| | 0606000 Legal Services | 4,336,618,984 | 50,000,000 | 4,386,618,984 | 27,500,000 | - | 27,500,000 | 4,364,118,984 | 50,000,000 | 4,414,118,984 | |
| | 0609000 General Administration, Planning and Support Services | 750,177,361 | 250,000,000 | 1,000,177,361 | 1,549,385 | - | 1,549,385 | 751,726,746 | 250,000,000 | 1,001,726,746 | |
| 1253 | State Department for Justice Human Rights and Constitutional Affairs | 1,020,442,234 | - | 1,020,442,234 | 43,280,000 | - | 43,280,000 | 1,063,722,234 | - | 1,063,722,234 | |

FIRST SCHEDULE: SUPPLEMENTARY ESTIMATES I FOR FY 2025/26

| VOTE CODE | VOTE & PROGRAMME | ORIGINAL BUDGET ESTIMATES FOR FY 2025/26 | | | SUPPLEMENTARY I BUDGET ESTIMATES FOR FY 2025/26 | | | REVISED I BUDGET ESTIMATES FOR FY 2025/26 | | |
|-----------|--|--|-------------------------|-----------------------|---|-----------------------------------|-----------------------|---|---|-----------------------|
| | | GROSS CURRENT ESTIMATES | GROSS CAPITAL ESTIMATES | GROSS TOTAL ESTIMATES | GROSS CURRENT ESTIMATES | GROSS CAPITAL ESTIMATES (Changes) | GROSS TOTAL ESTIMATES | GROSS CURRENT ESTIMATES | GROSS CAPITAL ESTIMATES (Approved by National Assembly) | GROSS TOTAL ESTIMATES |
| 1200 | 0607000 Governance, Legal Training and Constitutional Affairs | 1,020,442,234 | - | 1,020,442,234 | 43,280,000 | - | 43,280,000 | 1,063,722,234 | - | 1,063,722,234 |
| 1271 | Ethics and Anti-Corruption Commission | 4,319,962,694 | 180,000,000 | 4,499,962,694 | 38,538,000 | - | 38,538,000 | 4,358,500,694 | 180,000,000 | 4,538,500,694 |
| | 06011000 Ethics and Anti-Corruption | 4,319,962,694 | 180,000,000 | 4,499,962,694 | 38,538,000 | - | 38,538,000 | 4,358,500,694 | 180,000,000 | 4,538,500,694 |
| 1281 | National Intelligence Service | 51,447,229,480 | - | 51,447,229,480 | 10,000,000,000 | - | 10,000,000,000 | 61,447,229,480 | - | 61,447,229,480 |
| | 0804000 National Security Intelligence | 51,447,229,480 | - | 51,447,229,480 | 10,000,000,000 | - | 10,000,000,000 | 61,447,229,480 | - | 61,447,229,480 |
| 1291 | Office of the Director of Public Prosecutions | 4,395,631,922 | 86,000,000 | 4,481,631,922 | 1,164,595,450 | 200,000,000 | 1,364,595,450 | 5,560,227,372 | 286,000,000 | 5,846,227,372 |
| | 06012000 Public Prosecution Services | 4,395,631,922 | 86,000,000 | 4,481,631,922 | 1,164,595,450 | 200,000,000 | 1,364,595,450 | 5,560,227,372 | 286,000,000 | 5,846,227,372 |
| 1311 | Office of the Registrar of Political Parties | 2,486,991,519 | - | 2,486,991,519 | 569,976,000 | - | 569,976,000 | 3,056,967,519 | - | 3,056,967,519 |
| | 06014000 Registration, Regulation and Funding of Political Parties | 2,486,991,519 | - | 2,486,991,519 | 569,976,000 | - | 569,976,000 | 3,056,967,519 | - | 3,056,967,519 |
| 1321 | Witness Protection Agency | 841,206,825 | - | 841,206,825 | (50,000,000) | - | (50,000,000) | 791,206,825 | - | 791,206,825 |
| | 06015000 Witness Protection | 841,206,825 | - | 841,206,825 | (50,000,000) | - | (50,000,000) | 791,206,825 | - | 791,206,825 |
| | State Department for Environment & Climate Change | 3,894,894,324 | 1,934,702,439 | 5,829,596,763 | 247,253,876 | (231,000,000) | 16,253,876 | 4,142,148,200 | 1,703,702,439 | 5,845,850,639 |
| 1331 | Environment Management and Protection | 2,036,173,615 | 1,705,702,439 | 3,741,876,054 | 86,200,000 | (231,000,000) | (144,800,000) | 2,122,373,615 | 1,474,702,439 | 3,597,076,054 |
| | 10100000 General Administration, Planning and Support Services | 486,170,110 | - | 486,170,110 | 23,614,978 | - | 23,614,978 | 509,785,088 | - | 509,785,088 |
| | 1012000 Meteorological Services | 1,372,550,599 | 229,000,000 | 1,601,550,599 | 137,438,898 | - | 137,438,898 | 1,509,989,497 | 229,000,000 | 1,738,989,497 |
| | State Department for Forestry | 8,932,168,653 | 3,612,041,057 | 12,544,209,710 | 2,155,375,935 | 2,850,000,000 | 5,005,375,935 | 11,087,544,588 | 6,462,041,057 | 17,549,585,645 |
| 1332 | Forests Development, Management and Conservation | 8,761,741,680 | 3,612,041,057 | 12,373,782,737 | 2,062,000,000 | 2,850,000,000 | 4,912,000,000 | 10,823,741,680 | 6,462,041,057 | 17,285,782,737 |
| | 1024000 Agroforestry and Commercial Forestry Development | 15,295,289 | - | 15,295,289 | - | - | - | 15,295,289 | - | 15,295,289 |
| | 1025000 General Administration, Planning and Support Services | 135,131,684 | - | 135,131,684 | 93,375,935 | - | 93,375,935 | 248,507,619 | - | 248,507,619 |
| 2011 | Kenya National Commission on Human Rights | 530,334,902 | - | 530,334,902 | (9,000,000) | - | (9,000,000) | 521,334,902 | - | 521,334,902 |
| | 0606000 Protection and Promotion of Human Rights | 530,334,902 | - | 530,334,902 | (9,000,000) | - | (9,000,000) | 521,334,902 | - | 521,334,902 |
| 2021 | National Land Commission | 2,803,230,215 | 556,104,101 | 3,359,334,316 | 2,750,000,000 | - | 2,750,000,000 | 5,553,230,215 | 556,104,101 | 6,109,334,316 |
| | 0119000 Land Administration and Management | 2,803,230,215 | 556,104,101 | 3,359,334,316 | 2,750,000,000 | - | 2,750,000,000 | 5,553,230,215 | 556,104,101 | 6,109,334,316 |
| 2031 | Independent Electoral and Boundaries Commission | 9,302,347,536 | 30,000,000 | 9,332,347,536 | 3,677,945,777 | - | 3,677,945,777 | 12,980,293,313 | 30,000,000 | 13,010,293,313 |
| | 0607000 Management of Electoral Processes | 9,302,347,536 | 30,000,000 | 9,332,347,536 | 3,677,945,777 | - | 3,677,945,777 | 12,980,293,313 | 30,000,000 | 13,010,293,313 |

| FIRST SCHEDULE: SUPPLEMENTARY ESTIMATES I FOR FY 2025/26 | | | | | | | | | | |
|--|--|--|-------------------------|-----------------------|---|-------------------------|-----------------------|---|-------------------------|-----------------------|
| VOTE CODE | VOTE & PROGRAMME | ORIGINAL BUDGET ESTIMATES FOR FY 2025/26 | | | SUPPLEMENTARY I BUDGET ESTIMATES FOR FY 2025/26 (Changes) | | | REVISED I BUDGET ESTIMATES FOR FY 2025/26 (Approved by National Assembly) | | |
| | | GROSS CURRENT ESTIMATES | GROSS CAPITAL ESTIMATES | GROSS TOTAL ESTIMATES | GROSS CURRENT ESTIMATES | GROSS CAPITAL ESTIMATES | GROSS TOTAL ESTIMATES | GROSS CURRENT ESTIMATES | GROSS CAPITAL ESTIMATES | GROSS TOTAL ESTIMATES |
| 2061 | The Commission on Revenue Allocation | 370,005,079 | - | 370,005,079 | 68,183,447 | - | 68,183,447 | 438,188,526 | - | 438,188,526 |
| | 0737000 Inter-Governmental Transfers and Financial Matters | 370,005,079 | - | 370,005,079 | 68,183,447 | - | 68,183,447 | 438,188,526 | - | 438,188,526 |
| | Public Service Commission | 3,561,677,980 | - | 3,561,677,980 | 35,384,731 | - | 35,384,731 | 3,597,062,711 | - | 3,597,062,711 |
| | 0725000 General Administration, Planning and Support Services | 916,256,784 | - | 916,256,784 | 72,299,668 | - | 72,299,668 | 988,556,452 | - | 988,556,452 |
| 2071 | 0726000 Human Resource Management and Development | 2,416,590,622 | - | 2,416,590,622 | (36,914,937) | - | (36,914,937) | 2,379,675,685 | - | 2,379,675,685 |
| | 0727000 Governance and National Values | 168,512,866 | - | 168,512,866 | - | - | - | 168,512,866 | - | 168,512,866 |
| | 0744000 Performance and Productivity Management | 39,269,892 | - | 39,269,892 | - | - | - | 39,269,892 | - | 39,269,892 |
| | 0750000 Administration of Quasi-Judicial Functions | 21,047,816 | - | 21,047,816 | - | - | - | 21,047,816 | - | 21,047,816 |
| 2081 | Salaries and Remuneration Commission | 751,716,658 | - | 751,716,658 | 42,746,777 | - | 42,746,777 | 794,463,435 | - | 794,463,435 |
| | 0728000 Salaries and Remuneration Management | 751,716,658 | - | 751,716,658 | 42,746,777 | - | 42,746,777 | 794,463,435 | - | 794,463,435 |
| | Teachers Service Commission | 386,510,363,906 | 671,000,000 | 387,181,363,906 | 24,111,718,470 | - | 24,111,718,470 | 410,622,082,376 | 671,000,000 | 411,293,082,376 |
| 2091 | 0509000 Teacher Resource Management | 376,889,492,506 | 629,000,000 | 377,518,492,506 | 23,875,718,470 | - | 23,875,718,470 | 400,765,210,976 | 629,000,000 | 401,394,210,976 |
| | 0510000 Governance and Standards | 1,064,232,527 | - | 1,064,232,527 | 28,000,000 | - | 28,000,000 | 1,092,232,527 | - | 1,092,232,527 |
| | 0511000 General Administration, Planning and Support Services | 8,556,638,873 | 42,000,000 | 8,598,638,873 | 208,000,000 | - | 208,000,000 | 8,764,638,873 | 42,000,000 | 8,806,638,873 |
| 2101 | National Police Service Commission | 1,390,844,291 | - | 1,390,844,291 | 64,554,358 | - | 64,554,358 | 1,455,398,649 | - | 1,455,398,649 |
| | 0620000 National Police Service Human Resource Management | 1,390,844,291 | - | 1,390,844,291 | 64,554,358 | - | 64,554,358 | 1,455,398,649 | - | 1,455,398,649 |
| 2111 | Auditor-General | 8,359,032,880 | 330,000,000 | 8,689,032,880 | - | - | - | 8,359,032,880 | 330,000,000 | 8,689,032,880 |
| | 0729000 Audit Services | 8,359,032,880 | 330,000,000 | 8,689,032,880 | - | - | - | 8,359,032,880 | 330,000,000 | 8,689,032,880 |
| 2121 | Controller of Budget | 834,093,754 | - | 834,093,754 | 84,000,000 | - | 84,000,000 | 918,093,754 | - | 918,093,754 |
| | 0730000 Control and Management of Public Finances | 834,093,754 | - | 834,093,754 | 84,000,000 | - | 84,000,000 | 918,093,754 | - | 918,093,754 |
| 2131 | Commission on Administrative Justice | 674,212,573 | - | 674,212,573 | (8,000,000) | - | (8,000,000) | 666,212,573 | - | 666,212,573 |
| | 0731000 Promotion of Administrative Justice | 674,212,573 | - | 674,212,573 | (8,000,000) | - | (8,000,000) | 666,212,573 | - | 666,212,573 |
| 2141 | National Gender and Equality Commission | 556,488,224 | - | 556,488,224 | 3,879,580 | - | 3,879,580 | 560,367,804 | - | 560,367,804 |
| | 0621000 Promotion of Gender Equality and Freedom from Discrimination | 556,488,224 | - | 556,488,224 | 3,879,580 | - | 3,879,580 | 560,367,804 | - | 560,367,804 |

FIRST SCHEDULE: SUPPLEMENTARY ESTIMATES I FOR FY 2025/26

| VOTE CODE | VOTE & PROGRAMME | ORIGINAL BUDGET ESTIMATES FOR FY 2025/26 | | | SUPPLEMENTARY I BUDGET ESTIMATES FOR FY 2025/26 (Changes) | | | REVISED I BUDGET ESTIMATES FOR FY 2025/26 (Approved by National Assembly) | | |
|-----------|--|--|-------------------------|-----------------------|---|-------------------------|-----------------------|---|-------------------------|-----------------------|
| | | GROSS CURRENT ESTIMATES | GROSS CAPITAL ESTIMATES | GROSS TOTAL ESTIMATES | GROSS CURRENT ESTIMATES | GROSS CAPITAL ESTIMATES | GROSS TOTAL ESTIMATES | GROSS CURRENT ESTIMATES | GROSS CAPITAL ESTIMATES | GROSS TOTAL ESTIMATES |
| 2151 | Independent Policing Oversight Authority | 1,315,881,096 | - | 1,315,881,096 | 90,000,000 | - | 90,000,000 | 1,405,881,096 | - | 1,405,881,096 |
| | 0623000 Policing Oversight Services | 1,315,881,096 | - | 1,315,881,096 | 90,000,000 | - | 90,000,000 | 1,405,881,096 | - | 1,405,881,096 |
| | Sub-Total: Executive | 1,732,200,804,362 | 741,572,664,078 | 2,473,773,468,440 | 231,329,026,355 | 131,642,011,268 | 362,971,037,623 | 1,963,529,830,717 | 873,214,675,346 | 2,836,744,506,063 |
| 1261 | The Judiciary | 25,237,400,000 | 1,700,000,000 | 26,937,400,000 | 400,000,000 | (186,741,672) | 213,258,328 | 25,637,400,000 | 1,513,258,328 | 27,150,658,328 |
| | 0610000 Dispensation of Justice | 25,237,400,000 | 1,700,000,000 | 26,937,400,000 | 400,000,000 | (186,741,672) | 213,258,328 | 25,637,400,000 | 1,513,258,328 | 27,150,658,328 |
| 2051 | Judicial Service Commission | 842,410,000 | - | 842,410,000 | 98,300,000 | - | 98,300,000 | 940,710,000 | - | 940,710,000 |
| | 0619000 Judicial Oversight | 842,410,000 | - | 842,410,000 | 98,300,000 | - | 98,300,000 | 940,710,000 | - | 940,710,000 |
| | Sub-Total: Judiciary | 26,079,810,000 | 1,700,000,000 | 27,779,810,000 | 498,300,000 | (186,741,672) | 311,558,328 | 26,578,110,000 | 1,513,258,328 | 28,091,368,328 |
| 2041 | Parliamentary Service Commission | 2,839,865,359 | - | 2,839,865,359 | 30,000,000 | - | 30,000,000 | 2,869,865,359 | - | 2,869,865,359 |
| | 0765000 General Administration, Planning and Support Services | 2,583,865,359 | - | 2,583,865,359 | 48,000,000 | - | 48,000,000 | 2,631,865,359 | - | 2,631,865,359 |
| | 0766000 Human Resource Management and Development | 256,000,000 | - | 256,000,000 | (18,000,000) | - | (18,000,000) | 238,000,000 | - | 238,000,000 |
| 2042 | National Assembly | 28,568,556,038 | - | 28,568,556,038 | 300,000,000 | - | 300,000,000 | 28,868,556,038 | - | 28,868,556,038 |
| | 0721000 National Legislation, Representation and Oversight | 28,568,556,038 | - | 28,568,556,038 | 300,000,000 | - | 300,000,000 | 28,868,556,038 | - | 28,868,556,038 |
| 2043 | Parliamentary Joint Services | 6,818,110,806 | 1,565,000,000 | 8,383,110,806 | 130,000,000 | - | 130,000,000 | 6,948,110,806 | 1,565,000,000 | 8,513,110,806 |
| | 0723000 General Administration, Planning and Support Services | 6,394,110,806 | 1,565,000,000 | 8,159,110,806 | 130,000,000 | - | 130,000,000 | 6,724,110,806 | 1,565,000,000 | 8,289,110,806 |
| | 0746000 Legislative Training Research & Knowledge Management | 224,000,000 | - | 224,000,000 | - | - | - | 224,000,000 | - | 224,000,000 |
| 2044 | Senate | 8,199,167,797 | - | 8,199,167,797 | 140,000,000 | - | 140,000,000 | 8,339,167,797 | - | 8,339,167,797 |
| | 0767000 Senate Legislation and Oversight | 3,270,000,000 | - | 3,270,000,000 | (14,550,000) | - | (14,550,000) | 3,255,450,000 | - | 3,255,450,000 |
| | 0768000 Senate Representation, Liaison and Intergovernmental Relations | 2,131,000,000 | - | 2,131,000,000 | 37,550,000 | - | 37,550,000 | 2,168,550,000 | - | 2,168,550,000 |
| | 0769000 General Administration, Planning and Support Services | 2,798,167,797 | - | 2,798,167,797 | 117,000,000 | - | 117,000,000 | 2,915,167,797 | - | 2,915,167,797 |
| | Sub-Total: Parliament | 46,425,700,000 | 1,565,000,000 | 47,990,700,000 | 600,000,000 | - | 600,000,000 | 47,025,700,000 | 1,565,000,000 | 48,590,700,000 |
| | Grand Total | 1,804,706,314,362 | 744,837,664,078 | 2,549,543,978,440 | 232,427,326,355 | 131,455,269,596 | 363,882,595,951 | 2,037,133,640,717 | 876,292,933,674 | 2,913,426,574,391 |

| SECOND SCHEDULE | | | | | | | | |
|--|-----------------------------------|--|---------------|----------------|-------------|---------------|----------------|---|
| BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS | | | | | | | | |
| 2025/2026 SUPPLEMENTARY No.1 ESTIMATES | | | | | | | | |
| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | Recurrent | | Development | | Notes | |
| | | | Reduction | Increase | Reduction | Increase | | Net Change |
| 1 | ADMINISTRATION & INTERNAL AFFAIRS | | (542,900,000) | 11,404,300,000 | - | 6,427,223,629 | 17,288,623,629 | |
| 1011 | | Office of the President | - | 450,000,000 | - | 150,000,000 | 600,000,000 | |
| 1011 | | 0603000 Government Printing Services | | | | | | |
| 1011 | | 0701000 General Administration Planning and Support Services | | 330,000,000 | | 150,000,000 | 480,000,000 | Increase Ksh. 30 million (Recurrent) for Multi-Agency Strategic Intervention Enhanced O&M-2211300 |
| 1011 | | | | | | | | Increase Ksh. 100 million (Recurrent) for purchase of motor vehicles (National Treasury Addendum). |
| 1011 | | | | | | | | Increase Ksh. 200 million (Recurrent) for Multi Agency Strategic Interventions (National Treasury Addendum) |
| 1011 | | | | | | | | Increase Ksh. 150 million (Development) for NMS pending bills. |
| 1011 | | 0703000 Government Advisory Services | | 120,000,000 | | | 120,000,000 | Increase Ksh. 120 million (Recurrent) for Minorities and Marginalized Affairs (National Treasury Addendum). |
| 1011 | | 0770000 Leadership and Coordination of Government Services | | | | | | |
| 1012 | | Office of the Deputy President | - | 200,000,000 | - | - | 200,000,000 | |
| 1012 | | 0734000 Deputy President Services | - | 200,000,000 | - | - | 200,000,000 | Increase Ksh. 200 million (Recurrent) for other operating expenses (National Treasury Addendum) |
| 1013 | | Office of the Prime Cabinet Secretary | - | - | - | - | - | |
| 1013 | | 0755000 Government Coordination and Supervision | | | | | | |
| 1014 | | State Department for Parliamentary Affairs | (39,600,000) | 39,600,000 | - | - | - | Reduce Ksh.19.8 million (Recurrent) from 2220200 Routine Maintenance. |
| 1014 | | 0759000 Parliamentary Liaison and Legislative Affairs | (19,800,000) | 19,800,000 | - | - | - | Increase Ksh. 19.8 million (Recurrent) for Enhanced O&M (Ksh. 13.8 m-2210303 and Ksh. 6m-2210802) |

| | | SECOND SCHEDULE | | BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS | | | | |
|-----------|------------------------|---|---------------|--|-------------|---------------|---------------|--|
| | | 2025/2026 SUPPLEMENTARY No.1 ESTIMATES | | | | | | |
| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | Recurrent | | Development | | Net Change | Notes |
| | | | Reduction | Increase | Reduction | Increase | | |
| 1014 | | 0760000 Policy Coordination and Strategy | (19,800,000) | 19,800,000 | - | - | - | Reduce Ksh.19.8 million (Recurrent) from 2220200 Routine Maintenance. Increase Ksh. 19.8 million (Recurrent) for Enhanced O&M (Ksh. 13.8 m-2210303 and Ksh. 6m-2210802) |
| 1014 | | 0761000 General Administration, Planning and Support Services | - | - | - | - | - | |
| 1016 | | State Department for Cabinet Affairs | - | - | - | - | - | |
| 1016 | | 0758000 Cabinet Affairs Services | - | - | - | - | - | |
| 1017 | | State House Affairs | (300,000,000) | 450,000,000 | - | 400,000,000 | 550,000,000 | |
| 1017 | | 0704000 State House Affairs | (300,000,000) | 450,000,000 | - | 400,000,000 | 550,000,000 | Reduce Ksh. 100 million (Recurrent) from 2210800- Hospitality Services. Reduce Ksh. 200 million (Recurrent) from 221300 - Other Operating Expenses Increase Ksh. 400 million (Development) for Acquisition of Land for State Lodge Eldoret (National Treasury Addendum) Increase Ksh. 150 million (Recurrent) for HQ Purchase of motor vehicles. Increase Ksh. 300 million (Recurrent) for HQ O&M enhancement. |
| 1018 | | State Department for National Government Coordination | - | - | - | - | - | |
| 1018 | | 0755000 Government Coordination and Supervision | - | - | - | - | - | |
| 1024 | | State Department for Immigration and Citizen Services | - | 931,400,000 | - | 1,820,000,000 | 2,751,400,000 | |
| 1024 | | 0605000 Migration & Citizen Services | - | 901,400,000 | - | 1,820,000,000 | 2,721,400,000 | Increase Ksh. 901.4 million (Recurrent) Electronic Travel Authorization (ETA) (A in A Funded) (National Treasury Addendum); Increase Ksh. 1,120 million (Development) for e-citizen services (A in A Funded) (National Treasury Addendum) Increase Ksh. 700 million (Development) for e-citizen services (National Treasury Addendum) |

| SECOND SCHEDULE | | | | | | | | |
|--|------------------------|--|---------------|---------------|-------------|---------------|----------------|--|
| BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS | | | | | | | | |
| 2025/2026 SUPPLEMENTARY No.1 ESTIMATES | | | | | | | | |
| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | Recurrent | | Development | | Net Change | Notes |
| | | | Reduction | Increase | Reduction | Increase | | |
| 1024 | | 0626000 Population Management Services | | 30,000,000 | | | 30,000,000 | Increase Ksh. 30 million (Recurrent) for Integrated population and registration services |
| 1024 | | 0631000 General Administration and Planning | | | | | | |
| 1025 | | National Police Service | (162,300,000) | 1,302,300,000 | - | - | 1,140,000,000 | Reduce Ksh. 17.3 million (Recurrent) from 22109000 Insurance Costs. |
| 1025 | | 0601000 Policing Services | (162,300,000) | 1,302,300,000 | | | 1,140,000,000 | Reduce Ksh. 145 million (Recurrent) from 22110000 Specialized Materials. Increase Ksh. 140 million (Recurrent) GSU HQ Admin Services towards undercover operations-2211312. Increase Ksh. 80 million (Recurrent) for GSU HQ towards security operations 2211313 Increase Ksh. 65 million (Recurrent) Office of the IG HQ towards undercover operations-2211312. |
| | | | | | | | | Increase Ksh. 11.8 million (Recurrent) for Police Airwing HQ towards contracted professional services 2211310 Increase Ksh. 5.5 million (Recurrent) for Police Airwing HQ towards aircraft maintenance Increase Ksh. 100 million (Recurrent) for outstanding legal fees. Increase Ksh. 900 million (Recurrent) for NPS HQ (National Treasury Addendum) |
| 1026 | | State Department for Internal Security & National Administration | - | 7,900,000,000 | - | 4,057,223,629 | 11,957,223,629 | |

| | | SECOND SCHEDULE | | | | | BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS | | | | |
|-----------|------------------------|---|--------------|---------------|-------------|---------------|--|---|--|--|--|
| | | 2025/2026 SUPPLEMENTARY No.1 ESTIMATES | | | | | | | | | |
| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | Recurrent | | Development | | Net Change | Notes | | | |
| | | | Reduction | Increase | Reduction | Increase | | | | | |
| 1026 | | 0629000 General Administration and Support Services | | 7,900,000,000 | | 4,000,000,000 | 11,900,000,000 | Increase Ksh. 3,900 million (Recurrent) for Operations and Maintenance (Security Operations) (National Treasury Addendum) Increase Ksh. 2,000 million (Development) for Police Modernization Programme (National Treasury Addendum) Increase Ksh. 2,000 million (Development) for National Integrated Security Command and Control Systems (NISCCS) (National Treasury Addendum) Increase Ksh. 2,000 million (Recurrent) Compensation of the Victims of the Demonstrations (National Treasury Addendum) | | | |
| 1026 | | 0630000 Policy Coordination Services | | | | | | Increase Ksh. 1.8 billion (Recurrent) for Security operations Increase Ksh. 200 million (Recurrent) for Operations and Maintenance (Security Operations) (National Treasury Addendum) | | | |
| 1026 | | 0632000 National Government Field Administration Services | | | 57,223,629 | 57,223,629 | | Increase Ksh. 40 million (Development) for construction of Sub-county DCC house and fence Increase Ksh. 17,223,629 (Development) for Kiegi-Antubochiu Sub-County Headquarters. | | | |
| 2101 | | National Police Service Commission | | | | | | | | | |
| 2101 | | 0620000 National Police Service Human Resource Management | | | | | | | | | |
| 2151 | | Independent Policing Oversight Authority | (41,000,000) | 131,000,000 | | | 90,000,000 | | | | |

| SECOND SCHEDULE | | | | | | |
|--|---------------------------|--|---------------|---------------|---------------|--|
| BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS | | | | | | |
| 2025/2026 SUPPLEMENTARY No.1 ESTIMATES | | | | | | |
| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | Development | | | Net Change |
| | | | Reduction | Increase | Reduction | |
| | | | Reduction | Increase | Reduction | Increase |
| 2151 | | 0622000 Policing Oversight Services | (41,000,000) | 131,000,000 | | 90,000,000 |
| | | | | | | <p>Notes</p> <p>Reduce Ksh. 41 million (Recurrent) from P.E</p> <p>Increase Ksh. 41 million (Recurrent) for staff recruitment promotion and conversion of senior officers to permanent terms (Gratuity-32.24m, Basic Salary Ksh. 4.04m, House Allowance 2.37m, Hardship Allowance Ksh. 0.811m, Transport allowance -Ksh. 0.63m, contribution to staff pension Ksh. 0.743m Housing Ksh. 12,170 NSSF, Ksh. 149,040 National Industrial Training-Ksh, 1,150.</p> <p>Increase Ksh. 90 million (Recurrent) for Bridging PE deficit -Ksh 2.5 m, enhanced O&M (2210300-Ksh. 40 m, 2210400-Ksh. 20m, 3110700 Ksh. 20m, 2211200-Ksh. 3.5m and 2220100-Ksh. 4m.</p> |
| 2 | AGRICULTURE AND LIVESTOCK | | | | | |
| 1162 | | State Department for Livestock | (600,000,000) | 1,093,000,000 | (973,300,000) | 1,785,000,000 |
| 1162 | | 0112000 Livestock Resources Management and Development | (20,000,000) | 895,000,000 | (436,000,000) | 765,000,000 |
| | | | (20,000,000) | 895,000,000 | (436,000,000) | 765,000,000 |
| | | | | | | <p>Reduce Ksh. 20 million (Recurrent) from National Livestock Development and Promotion Service.</p> <p>Reduce Ksh. 200 million (Development) from Towards Ending Drought Emergencies in Kenya (TWEENDE).</p> <p>Reduce Ksh. 90 million (Development) from Livestock Value Chain Support Project.</p> <p>Increase Ksh. 40 million (Recurrent) for Kenya Animal Genetic Resource Centre (KAGRC).</p> <p>Increase Ksh. 100 million (Recurrent) for Sheep and Goats Breeding Farms.</p> <p>Increase Ksh. 20 million (Recurrent) for Kenya Livestock Commercialization Programme (KELCOP).</p> <p>Increase Ksh. 100 million (Recurrent) for Breeding and Livestock Research Farms.</p> |

| | | SECOND SCHEDULE | | | | | | |
|-----------|------------------------|--|-----------|----------|-------------|----------|------------|--|
| | | BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS | | | | | | |
| | | 2025/2026 SUPPLEMENTARY No.1 ESTIMATES | | | | | | |
| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | Recurrent | | Development | | Net Change | Notes |
| | | | Reduction | Increase | Reduction | Increase | | |
| | | | | | | | | <p>Increase Ksh. 100 million (Recurrent) for Livestock Resources and Market Development services(Livestock restocking Meru ASAL areas.</p> <p>Increase Ksh. 90 million (Recurrent) for Dairy Training Institute</p> <p>Increase Ksh. 90 million (Development) Establishment of Feedlots, Fodder and Pasture (construction of Yatta Feedlot (Ksh. 45) and construction of office and ablation block in Kiburu feedlot (Ksh. 45 million)).</p> <p>Increase 20 million (Development) for Establishment of Hadado Feedlot Mega Dam.</p> <p>Increase Ksh. 45 million (Development) for Construction of Livestock Training Institute- Kitui.</p> <p>Increase Ksh. 25 million (Development) for Livestock Production Interventions- Fafi Farmers Animal Feeds</p> |
| | | | | | | | | <p>Reduce Ksh. 121 million (Development) from De-Risking, Inclusion & Value Enhancement of Pastoral Economies 2211300 Other Operating Expenses</p> <p>Increase Ksh. 121 million (Development) for De-Risking, Inclusion & Value Enhancement of Pastoral Economies as follows: Ksh. 49 million to 2210300 Domestic Travel and Subsistence, and Other Transportation Costs; Ksh. 7.5 million to 2210800 Hospitality Supplies and Services; Ksh. 56.5 million to 2210700 Training Expenses; Ksh. 4 million to Maintenance of Computers; Ksh. 2 million to Purchase of Computers, Printers and other IT Equipment; and Ksh. 2 million General Office Supplies (papers, pencils, forms, small office equipment).</p> |

| SECOND SCHEDULE | | | | | | | | |
|--|------------------------|---------------------------------------|---------------|-------------|---------------|---------------|---------------|---|
| BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS | | | | | | | | |
| 2025/2026 SUPPLEMENTARY No.1 ESTIMATES | | | | | | | | |
| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | Recurrent | | Development | | Net Change | |
| | | | Reduction | Increase | Reduction | Increase | | |
| | | | | | | | | Notes |
| | | | | | | | | Reduce Ksh. 25 million (Development) from Livestock Value Chain Support Project reduced from "Purchase of Specialized Plant, Equipment and Machinery" Increase Ksh. 25 million (Development) for Livestock Value Chain Support Project to; 2210301 Domestic Travel and Subsistence, and Other Transportation Costs (Ksh. 10 million); and Ksh. 15 million to 2211335 Monitoring and Evaluation |
| | | | | | | | | Increase Ksh. 25 million (Recurrent) for AHITI-Kabete (A in A). Increase Ksh. 100 million (Recurrent) for supplies of production of animal feeds for Wajir West. Increase Ksh. 100 million (Recurrent) for supplies of production of animal feeds for Wajir East. Increase Ksh. 100 million (Recurrent) for supplies of production of animal feeds for Mandera East. Increase Ksh. 100 million (Recurrent) for supplies of production of animal feeds for Lagdera. Increase Ksh. 20 million (Recurrent) for Khalalo Dairy Farmers Group. |
| 1169 | | State Department for Crop Development | (580,000,000) | 198,000,000 | (537,300,000) | 1,939,300,000 | 1,020,000,000 | |

| SECOND SCHEDULE | | | | | | | |
|--|------------------------|---|---------------|-------------|--------------|-------------|--|
| BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS | | | | | | | |
| 2025/2026 SUPPLEMENTARY No.1 ESTIMATES | | | | | | | |
| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | Recurrent | | Development | | Net Change |
| | | | Reduction | Increase | Reduction | Increase | |
| 1169 | | 0107/000 General Administration Planning and Support Services | (490,000,000) | 198,000,000 | (20,000,000) | 570,000,000 | 258,000,000 |
| | | | | | | | Notes Reduce Ksh. 67 million (Recurrent) from Tea Board of Kenya Reduce Ksh. 420 million (Recurrent) from Agriculture and Food Authority (AFA) (A in A). Increase Ksh. 25 million (Recurrent) for commodities fund. Reduce Ksh. 20 million (Development) from 1169110200 Establishment of NCPB Warehouse - Siaya. Increase Ksh. 20 million (Development) for Establishment of NCPB Warehouse - Siaya (Capital Grants to National Cereals and Produce Board). Increase Ksh. 30 million (Development) for Enable Youth Kenya Programme |
| | | | | | | | Increase Ksh. 100 million (Recurrent) for National Biosafety Authority (NBA) For enhanced surveillance and testing in border points, acquiring additional offices through leasing arrangements with customs authority, as well as upgrading and maintenance laboratory to enhance its testing capabilities and ensure the highest standards of accuracy and reliability (A in A). Increase Ksh. 70 million (Recurrent) for Tea Board of Kenya for equipping Common User Facility lab and provide the necessary supporting infrastructure (A in A) |

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| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | Recurrent | | Development | | Net Change | Notes |
| | | | Reduction | Increase | Reduction | Increase | | |
| 1169 | | 0108000 Crop Development and Management | | | (517,300,000) | 1,369,300,000 | 852,000,000 | <p>Increase Ksh. 20 million (Development) for Revamping GMO Safety Measures in Kenya- National Biosafety Authority (NBA) support key infrastructure and systems in the 7 gazetted points of entry/exit—including Mombasa port, Namanga, Busia, Malaba, Lunga Lungu, JKIA, and Taveta—for inspecting, sampling, and clearing imported GM materials (A in A)</p> <p>Increase Ksh. 400 million (Development) for Agriculture Food Authority (AFA) Additional resources for capacity building support on crop development for devolution (Ksh. 200M), provision of additional seeds and seedlings for better value chains and promotion of edible oil and textile value chain development. (A in A)</p> <p>Reduce Ksh. 3 million (Recurrent) from 0-0001-01-2210603</p> <p>Increase Ksh. 3 million (Recurrent) for 0-0001-01-2210101 Electricity</p> <p>Increase Ksh. 100 million (Development) for Youth and Women Empowerment in modern Agriculture Project</p> <p>Reduce Ksh. 307 million (Development) from Seeds and Seedlings Production Project.</p> <p>Reduce Ksh. 25 million (Development) from Seeds and Seedlings Production Project. (provision for seedlings for Bura East Farmers).</p> <p>Reduce Ksh. 130 million (Development) from Food Security and Crop Diversification Project provision for seed and seedlings procurement and distribution.</p> <p>Increase Ksh. 158 million (Development) for Development of Aggregation Centers.</p> |

| | | SECOND SCHEDULE | | | | | | |
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| | | 2025/2026 SUPPLEMENTARY No.1 ESTIMATES | | | | | | |
| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | Recurrent | | Development | | Net Change | Notes |
| | | | Reduction | Increase | Reduction | Increase | | |
| 1169 | | 0109000 Agribusiness and Information Management | | | | | - | |
| 1169 | | 0120000 Agricultural Research & Development | (90,000,000) | | | | (90,000,000) | Reduce Ksh. 90 million (Recurrent) from Kenya Sugar Research & Training Institute. |
| 3 | BLUE ECONOMY & IRRIGATION | | - | 580,000,000 | (610,000,000) | 3,032,900,000 | 3,002,900,000 | |
| 1104 | State Department for Irrigation | | - | - | (231,000,000) | 922,900,000 | 691,900,000 | |
| | | | | | | | | Reduce Ksh. 55.3 million (Development) from Fungicides-1169-1039-01-2211004 Increase Ksh. 55.3 million (Development) to National Value Chain support programme for (2211335-19m, 2211301-15m, 2210709-21.3m). |
| | | | | | | | | Increase Ksh. 20 million (Development) Kenya School of Agriculture Ugenya Campus Increase Ksh. 100 million (Development) for Food Security and crop diversification project. Increase Ksh. 500 million (Development) for crop diversification (National Treasury Addendum) Increase Ksh. 420 million (Development) for Agriculture and Food Authority to promote crop development and provision of seeds and seedlings for the BETA Value chains and high value crops (Avocado, macadamia, coffee, cashew nuts). (AFA) (A in A) Increase Ksh. 116 million (Development) for Development of Agriculture Technology Innovation centres. |

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| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | Development | | | Net Change | | |
| | | | Reduction | Increase | Reduction | | | |
| | | | Recurrent | | | | | |
| | | | Reduction | Increase | Reduction | Increase | | |
| 1104 | | 1014000 Irrigation and Land Reclamation | | | (231,000,000) | 641,900,000 | 410,900,000 | <p>Notes</p> <p>Increase Ksh. 75 million (Development) for 1104100619 Lari Escarpment Irrigation Project</p> <p>Increase Ksh. 10 million (Development) for Tunyo Chemworor Irrigation Project (development)</p> <p>Reduce Ksh. 162 million (Development) from 1104118073 Chepkuum irrigation project (development)</p> <p>Reduce Ksh. 69 million (Development) from 1104118074 Singore-Kapkonga irrigation project (development)</p> <p>Increase Ksh. 100 million (Development) for Kiirua Buuri Irrigation Development Project</p> <p>Increase Ksh. 100 million (Development) for National Irrigation Authority drought mitigation projects</p> <p>Increase Ksh. 200 million (Development) for Tharaka Nithi/Meru Irrigation project.</p> |
| 1104 | | 1022000 Water Harvesting and Storage for Irrigation | | | | 281,000,000 | 281,000,000 | <p>Increase Ksh.156.9 million (Development) for settlement of pending bills on account of strategic water facilities & drought mitigation in ASAL (National Treasury Addendum)</p> <p>Increase Ksh. 30 million (Development) for Moiben Dam (National Treasury Addendum)</p> <p>Increase Ksh. 50 million (Development) for Tendwo dam (National Treasury Addendum)</p> <p>Increase Ksh. 70 million (Development) for Wanjior dam (National Treasury Addendum)</p> <p>Increase Ksh. 30 million (Development) for Kapsinende dam (National Treasury Addendum)</p> <p>Increase Ksh. 101 million (Development) for settlement of pending bills on account of strategic water facilities & drought mitigation in ASAL (National Treasury Addendum)</p> |

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| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | Recurrent | | | Development | | Net Change | Notes |
| | | | Reduction | Increase | Reduction | Increase | | | |
| 1104 | | 1023000 General Administration, Planning and Support Services | | | | | | - | |
| 1109 | | State Department for Water & Sanitation | | 180,000,000 | (329,000,000) | 2,110,000,000 | 1,961,000,000 | | |
| 1109 | | 1001000 General Administration, Planning and Support Services | | 50,000,000 | | | 50,000,000 | | Increase Ksh. 50 million (Recurrent) for 1109000700 Kenya Water Institute |
| 1109 | | 1004000 Water Resources Management | | | | | | | |
| 1109 | | 1017000 Water and Sewerage Infrastructure Development | | 130,000,000 | (229,000,000) | 1,450,000,000 | 1,351,000,000 | | Increase Ksh. 30 million (Recurrent) for 1109004400 North Rift Valley WWDA (Recurrent) Increase Ksh. 20 million (Development) for 1109125501 Liter Community Water Project (development) Increase Ksh. 10 million (Development) 1109113100 Mathira Water supply Project (development) Increase Ksh. 235 million (Development) for 1109130335 Rehabilitation of Water Facilities - Egeyo Marakwet (development) |
| | | | | | | | | | Reduce Ksh. 150 million (Development) 1109109800 Drought Mitigation (development) Reduce Ksh. 19 million (Development) 1109125901 Ground Water Resources Assessment for Managed Aquifer Recharge (development) Reduce Ksh. 20 million (Development) from 1109125902 Turkana Ground Water Project (development) Reduce Ksh. 40 million (Development) from 1109127430 Kanyakora Water Project (development) Increase Ksh. 805 million (Development) for critical water projects (National Treasury Addendum) Increase Ksh. 100 million (Recurrent) for 1109000300 Water Services Water services Trust Fund Digitization and automation of services |

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| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | Recurrent | | Development | | Net Change | Notes |
| | | | Reduction | Increase | Reduction | Increase | | |
| 1109 | | 1015000 Water Storage and Flood Control | | | (100,000,000) | 660,000,000 | 560,000,000 | <p>Increase Ksh. 50 million (Development) for Maua Sewerage- TWWDA</p> <p>Increase Ksh. 30 million (Development) Kaari Water Supply Project – TWWDA</p> <p>Increase Ksh. 100 million (Development) for Nyambene Cluster Water Project - TWWDA</p> <p>Increase Ksh. 200 million (Development) for 1109130303</p> <p>Reduce Ksh. 100 million (Development) from 1109108702 Elgeyo Marakwet Flood Control and Restoration</p> <p>Increase Ksh. 10 million (Development) for Kanyagia Borehole – NWHSA (development)</p> <p>Increase Ksh. 10 million (Development) Chalaluma Dykes – NWHSA (development)</p> <p>Increase Ksh. 10 million (Development) Bullo Water Pan – NWHSA (development)</p> <p>Increase Ksh. 10 million (Development) Kirembe Primary School – NWHSA (development)</p> <p>Increase Ksh. 10 million (Development) Kyanika Borehole – NWHSA (development)</p> <p>Increase Ksh. 10 million (Development) Mranga Community Water Project – NWHSA (development)</p> |

| | | SECOND SCHEDULE | | | | | BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS | | | | |
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| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | Recurrent | | Development | | Net Change | Notes | | | |
| | | | Reduction | Increase | Reduction | Increase | | | | | |
| 1166 | | State Department for Blue Economy and Fisheries | - | 400,000,000 | (50,000,000) | - | 350,000,000 | Increase Ksh. 10 million (Development) Nyamitiro water supply - NWHSA (development) Increase Ksh. 350 million (Development) for critical water projects (National Treasury Addendum) Increase Ksh. 80 million (Development) for National Water Harvesting & Storage Authority pending bills & unpaid commitments for flood control (50m for west Kano Dykes & 30 million for River Nzola-Budalangi Dykes) Increase Ksh. 100 million (Development) for water supply projects | | | |
| 1166 | | 0111000 Fisheries Development and Management | | | (50,000,000) | | (50,000,000) | Reduce Ksh. 50 million (Development) from 1166101300 Aquaculture Business Development Project (Development) | | | |
| 1166 | | 0117000 General Administration, Planning and Support Services | | 30,000,000 | | | 30,000,000 | Increase Ksh. 30 million (Recurrent) for 1166000100 Headquarters and Administrative Services (recurrent) | | | |

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| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | Recurrent | | Development | | Net Change | Notes |
| | | | Reduction | Increase | Reduction | Increase | | |
| 1166 | | 0118000 Development and Coordination of the Blue Economy | | 370,000,000 | | | 370,000,000 | Increase Ksh. 20 million (Recurrent)1166001210 Fish Levy Trust Fund (recurrent) Increase Ksh. 350 million (Recurrent) for Oceanic Conference (National Treasury Addendum) |
| 4 | COMMUNICATION, INFORMATION & INNOVATION | | (826,000,000) | 30,767,179 | (30,767,179) | | (826,000,000) | |
| 1122 | | State Department for Information Communication and Technology & Innovation | | | | | | |
| 1122 | | 0207000 General Administration Planning and Support Services | | | | | | |
| 1122 | | 0210000 ICT Infrastructure Development | | | | | | |
| 1122 | | 0217000 E-Government Services | | | | | | |
| 1123 | | State Department for Broadcasting & Telecommunications | (826,000,000) | 30,767,179 | (30,767,179) | | (826,000,000) | |
| 1123 | | 0207000 General Administration Planning and Support Services | | 30,767,179 | | | 30,767,179 | Increase Ksh. 30,767,179 million (Recurrent) for 1123000101 for Purchase of Motor Vehicles |
| 1123 | | 0208000 Information and Communication Services | (826,000,000) | | (30,767,179) | | (856,767,179) | Reduce Ksh. 30,767,179 million (Development) from 1123100501 Modernization of KNA National Desk and Press Reduce Ksh. 826 million (Recurrent) from pending bills to media houses (National Treasury Addendum) |
| 1123 | | 0209000 Mass Media Skills Development | | | | | | |
| 5 | DEFENCE, INTELLIGENCE AND FOREIGN RELATIONS | | (26,770,000) | 26,770,000 | | | | |
| 1041 | | Ministry of Defence | | | | | | |
| 1041 | | 0801000 Defence | | | | | | |
| 1041 | | 0802000 Civil Aid | | | | | | |
| 1041 | | 0803000 General Administration, Planning and Support Services | | | | | | |
| 1041 | | 0806000 Defence Industrialization | | | | | | |
| 1053 | | State Department for Foreign Affairs | | | | | | |

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| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | Recurrent | | Development | | Net Change | Notes | |
| | | | Reduction | Increase | Reduction | Increase | | | |
| 1053 | | 0714000 General Administration Planning and Support Services | | | | | - | | |
| 1053 | | 0715000 Foreign Relation and Diplomacy | | | | | - | | |
| 1053 | | 0741000 Economic and Commercial Diplomacy | | | | | - | | |
| 1053 | | 0742000 Foreign Policy Research, Capacity Development and Technical Cooperation | | | | | - | | |
| 1054 | | State Department for Diaspora Affairs | | 26,770,000 | | | 26,770,000 | Increase Ksh. 26.77 million (Recurrent) to support urgent repatriation needs following the recent escalation of tensions in the Middle East. | |
| 1054 | | 0752000 Management of Diaspora and Consular Affairs | | 26,770,000 | | | 26,770,000 | | |
| 1221 | | State Department for East African Community | (26,770,000) | | | | (26,770,000) | | |
| 1221 | | 0305000 East African Affairs and Regional Integration | (26,770,000) | | | | (26,770,000) | Reduce Ksh. 26.77 million (Recurrent) from the purchase of vehicles | |
| 1281 | | National Intelligence Service | | | | | - | | |
| 1281 | | 0804000 National Security Intelligence | | | | | - | | |
| 6 | EDUCATION AND RESEARCH | State Department for Vocational and Technical Training | 450,000,000 | 2,860,000,000 | (720,000,000) | 1,945,000,000 | 4,535,000,000 | | |
| 1064 | | 0505000 Technical Vocational Education and Training | | 30,000,000 | (50,000,000) | 245,000,000 | 225,000,000 | | |
| 1064 | | | | | (50,000,000) | 245,000,000 | 195,000,000 | Reduce Ksh. 50 million (Development) from infrastructure in TTIs. Increase Ksh. 60 million (Development) for Special needs TVETs Infrastructure support. (Sikri TTI for the deaf and blind-30m, Machakos TTI for the deaf-20m, St. Joseph Musakava TTI-10m). Increase Ksh. 100 million (Development) for TTIs infrastructure support. Increase Ksh. 15 million (Development) for Bomet TVET (National Treasury Addendum) Increase Ksh. 50 million (Development) for Butula TTI Increase Ksh. 20 million (Development) for Phase II Construction of science complex at Bungoma North TTI | |

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| BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS | | | | | | | |
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| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | Recurrent | | Development | | |
| | | | Reduction | Increase | Reduction | Increase | |
| | | | | | | Net Change | |
| 1064 | | 0507000 Youth Training and Development | | 30,000,000 | | | 30,000,000 |
| 1064 | | 0508000 General Administration, Planning and Support Services | | | | | |
| 1065 | | State Department for Higher Education & Research | (10,000,000) | 50,000,000 | (450,000,000) | 1,400,000,000 | 990,000,000 |
| 1065 | | 0504000 University Education | | | (450,000,000) | 1,400,000,000 | 950,000,000 |
| 1065 | | 0508000 General Administration, Planning and Support Services | (10,000,000) | 50,000,000 | | | 40,000,000 |
| 1066 | | State Department for Basic Education | (2,440,000,000) | 2,680,000,000 | (220,000,000) | 300,000,000 | 320,000,000 |
| 1066 | | 0501000 Primary Education | | 1,780,000,000 | (160,000,000) | 200,000,000 | 1,820,000,000 |
| | | | | | | | Reduce Ksh. 160 million (Development) from rehabilitation of old TTCs |
| | | | | | | | Increase Ksh. 40 million (Development) for Infrastructure support to TTC-Eldas TTC |
| | | | | | | | Increase Ksh. 10 million (Development) for Infrastructure support to TTC-Kitui Central TTC |
| | | | | | | | Increase Ksh. 80 million (Recurrent) to Kenya Institute of Special Education for construction of Assembly of assistive devices factory and national psycho-education assessment parental empowerment center. |
| | | | | | | | Increase Ksh. 50 million (Development) for Kitui TTC (National Treasury Addendum) |
| | | | | | | | Increase Ksh. 100 million (Development) for primary school infrastructure. |
| | | | | | | | Reduce Ksh. 150 million (Development) from Capital grants to Universities. |
| | | | | | | | Reduce Ksh. 300 million (Development) from Kabarnet University |
| | | | | | | | Increase Ksh. 300 million (Development) for Koitalel Samoei University infrastructure support |
| | | | | | | | Increase Ksh. 1,000 million (Development) for moi university (National Treasury Addendum) |
| | | | | | | | Increase Ksh. 100 million (Development) for Garissa University Library Project. |
| | | | | | | | Reduce Ksh. 10 million (Recurrent) from O&M. |
| | | | | | | | Increase Ksh. 50 million (Recurrent) for M&E operations |

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| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | Recurrent | | Development | | Net Change | Notes |
| | | | Reduction | Increase | Reduction | Increase | | |
| 1066 | | 0502000 Secondary Education | (2,400,000,000) | 250,000,000 | (60,000,000) | 100,000,000 | (2,110,000,000) | Reduce Ksh. 60 million (Development) from ICT integration in schools. Increase Ksh. 200 million (Recurrent) for Kenya Institute of Curriculum Development to support county dialogue and stakeholders engagement as part of CBE sensitization drive. Increase Ksh. 50 million (Recurrent) for the operations. Reduce Ksh. 2,400 million (Recurrent) from Secondary and Tertiary Education HQ Administrative Services. Increase Ksh. 100 million (Development) for secondary school infrastructure. |
| 1066 | | 0503000 Quality Assurance and Standards | | | | | - | |
| 1066 | | 0508000 General Administration, Planning and Support Services | (40,000,000) | 650,000,000 | | | 610,000,000 | Reduce Ksh. 40 million (Recurrent) from O&M. Increase Ksh. 600 million (Recurrent) for Monitoring Evaluation and Quality Assurance for comprehensive audit of junior and senior schools to assess CBE preparedness and quality assurance. Increase Ksh. 50 million (Recurrent) for Kenya National Commission for UNESCO |
| 1067 | | State Department for Science, Innovation and Research | (30,000,000) | 100,000,000 | - | - | 70,000,000 | |
| 1067 | | 0506000 Research, Science, Technology and Innovation | (30,000,000) | 100,000,000 | | | 70,000,000 | Reduce Ksh. 30 million (Recurrent) from Kenya Innovation Agency. Increase Ksh. 100 million (Recurrent) for O&M and to operationalize the state department |
| 2091 | | Teachers Service Commission | 2,930,000,000 | - | - | - | 2,930,000,000 | |

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| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | Recurrent | | | Development | | | Net Change | Notes |
| | | | Reduction | Increase | Reduction | Increase | Reduction | Increase | | |
| 2091 | | 0509000 Teacher Resource Management | 3,000,000,000 | | | | | | 3,000,000,000 | Increase Ksh. 3 billion (Recurrent) for Minet Kenya Ltd pending bill for teachers medical cover (National Treasury Addendum) |
| 2091 | | 0510000 Governance and Standards | | | | | | | - | |
| 2091 | | 0511000 General Administration, Planning and Support Services | (70,000,000) | | | | | | (70,000,000) | Reduce Ksh. 70 million (Recurrent) from rationalization of O&M. |
| 7 | ENERGY | | - | 2,301,000,000 | (3,771,000,000) | | | | 2,315,000,000 | |
| 1152 | | State Department for Energy | - | 131,000,000 | (776,000,000) | | | | 2,715,000,000 | |
| 1152 | | 0211000 General Administration Planning and Support Services | | | | | | | 350,000,000 | Increase Ksh. 350 million (Development) for 1152108400 Monitoring and Evaluation of Energy Projects (AIA from the PDL) |
| 1152 | | 0212000 Power Generation | | 131,000,000 | | | | | 131,000,000 | Increase Ksh. 131 million (Recurrent) 1152000603-2630100 Geothermal Development Company (Current Grants to Government Agencies and other Levels of Government) |

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| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | Recurrent | | Development | | Net Change | Notes |
| | | | Reduction | Increase | Reduction | Increase | | |
| 1152 | | 0213000 Power Transmission and Distribution | | | (776,000,000) | 3,010,000,000 | 2,234,000,000 | <p>Reduce Ksh. 158 million (Development) from 1152103900 Power Transmission System Improvement project.</p> <p>Reduce Ksh. 63 million (Development) from 1152108700 Rabai - Kilifi Transmission Line</p> <p>Reduce Ksh. 200 million (Development) from 1152107900 Kenya Power Transmission Expansion Project</p> <p>Reduce Ksh. 160 million (Development) 1152109003 Dongo Kundu SEZ (AIA from the sale of electricity);</p> <p>Reduce Ksh. 80 million (Development) from 1152103900 Power Transmission Systems Improvement Project (A in A from sale of Electricity Component)</p> <p>Reduce Ksh. 80 million (Development) from 1152114401 Kenya Green & Resilient Expansion of Energy</p> <p>Reduce Ksh. 15 million (Development) from 1152116000 500kw X 2 Power Genset</p> |

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| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | Recurrent | | Development | | Net Change | Notes |
| | | | Reduction | Increase | Reduction | Increase | | |
| | | | | | | | | <p>Reduce Ksh. 20 million (Development) from 1152115100 New REREC Regional Stores (AIA from the 5% REP Levy)</p> <p>Increase Ksh. 240 million (Development) for 1152101800 500KV HVDC Eastern Electricity Highway Project(Ethiopia-Kenya Interconnector) (AIA from the sale of electricity).</p> <p>Ksh. 280 million (Development) for 1152115400 Electrification of Public Facilities - (V)</p> <p>Increase Ksh. 20 million (Development) for 1152115400 Electrification of Public Facilities - (V) (AIA from the 5% REP Levy)</p> <p>Increase Ksh. 155 million (Development) for 1152115500 Installation of Transformers in Constituencies II</p> <p>Increase Ksh. 1,400 million (Development) Electrification of Off-grid areas (Minigrids Upgrade and Hybridization (Local AIA (5% REP Levy arrears)))</p> <p>Increase Ksh. 400 million (Development) for olkaria - lessos -Kisumu 400KV Transmission Line project (National Treasury Addendum).</p> |

| | | SECOND SCHEDULE | | | | BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS | | | |
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| | | | Reduction | Increase | Reduction | Increase | | | |
| 1152 | | 0214000 Alternative Energy Technologies | | | | | | Increase Ksh. 400 million (Development) for REREC projects | |
| 1193 | | State Department for Petroleum | | 2,170,000,000 | (2,995,000,000) | 425,000,000 | (400,000,000) | Reduce Ksh. 2,550 million (Development) from 2520200 Subsidies to Financial Private Enterprises (AIA from the PDL); | |
| 1193 | | 0215000 Exploration and Distribution of Oil and Gas | | 2,170,000,000 | (2,995,000,000) | 425,000,000 | (400,000,000) | Increase Ksh. 2,170 million (Recurrent) for 1193000205-2630100 National Oil Corporation of Kenya(NOCK) (AIA from the PDL); Increase Ksh. 50 million (Development) for 1193100201-2630200 Petroleum Exploration in Block 14T project (AIA from the PDL); Increase Ksh. 45 million (Development) for 1193100201-2630200 Petroleum Exploration in Block 14T project. | |

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| BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS | | | | | | | | |
| 2025/2026 SUPPLEMENTARY No.1 ESTIMATES | | | | | | | | |
| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | Recurrent | | Development | | Net Change | Notes |
| | | | Reduction | Increase | Reduction | Increase | | |
| | | | | | | | | Reduce Ksh. 45 million (Development) from 1193100401-3111400 Lokichar - Lamu Crude Oil Pipeline (LLCOP) project (Research, Feasibility Studies, Project Preparation and Design, Project S) |
| | | | | | | | | Reduce Ksh. 50 million (Development) from 1193100401-2211300 Lokichar - Lamu Crude Oil Pipeline (LLCOP) project (Other Operating Expenses) (AiA from the PDL). Reduce Ksh. 50 million (Development) from 1193100408-3110500 Clean Cooking Gas (CCG) for Public Learning Institutions project (Construction and Civil Works) (AiA from the PDL). Reduce Ksh. 50 million (Development) from 1193100408-3111100 Clean Cooking Gas (CCG) for Public Learning Institutions project (Purchase of Specialized Plant, Equipment, and Machinery) |
| | | | | | | | | Reduce Ksh. 150 million (Development) from 1193100405-3110500 LPG Distribution and Infrastructure BETA project (Construction and Civil Works) (AiA from the PDL). Reduce Ksh. 100 million (Development) from 1193100405-3111100 LPG Distribution and Infrastructure-BETA project (Purchase of Specialized Plant, Equipment and Machinery) (AiA from the PDL). Increase Ksh. 330 million (Development) for 1193100405-2630200 LPG Distribution and Infrastructure-BETA project (Capital Grants to Government Agencies and other Levels of Government) (AiA from the PDL) |
| 8 | ENVIRONMENT, FORESTRY AND MINING | | - | 365,000,000 | - | - | 500,000,000 | 865,000,000 |
| 1331 | | State Department for Environment and Climate Change | - | - | - | - | - | - |

| | | SECOND SCHEDULE | | BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS | | | | |
|-----------|-------------------------------|--|-----------|--|-----------------|---------------|-----------------|---|
| | | 2025/2026 SUPPLEMENTARY No.1 ESTIMATES | | | | | | |
| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | Recurrent | | Development | | Net Change | Notes |
| | | | Reduction | Increase | Reduction | Increase | | |
| 1331 | | 1002000 Environment Management and Protection | | | | | - | |
| 1331 | | 1010000 General Administration, Planning and Support Services | | | | | - | |
| 1331 | | 1012000 Meteorological Services | | | | | - | |
| 1192 | | State Department for Mining | - | 315,000,000 | - | - | 315,000,000 | |
| 1192 | | 1007000 General Administration Planning and Support Services | | 115,000,000 | | | 115,000,000 | Increase Ksh. 115 million (Recurrent) for legal review and reforms (A in A) |
| 1192 | | 1009000 Mineral Resources Management | | 120,000,000 | | | 120,000,000 | Increase Ksh. 120 million (Recurrent) for O&M including purchase of vehicles county mining offices (A in A) |
| 1192 | | 1021000 Geological Survey and Geoinformation Management | | 80,000,000 | | | 80,000,000 | Increase Ksh. 80 million (Recurrent) for geological mapping and mineral exploration operations budget (A in A) |
| 1332 | | 1332 State Department for Forestry | - | 50,000,000 | - | 500,000,000 | 550,000,000 | |
| 1332 | | 1018000 Forests Development, Management and Conservation | | 50,000,000 | | 500,000,000 | 550,000,000 | Increase Ksh. 500 million (Development) for Kenya Watershed Services Improvement Project (KEWASIP) Foreign Financed-Revenue (National Treasury Addendum), |
| 1332 | | 1024000 Agroforestry and Commercial Forestry Development | | | | | - | Increase Ksh. 50 million (Recurrent) for KFS security operations. |
| 1332 | | 1025000 General Administration, Planning and Support Services | | | | | - | |
| 9 | FINANCE AND NATIONAL PLANNING | | - | - | (1,200,000,000) | 1,100,000,000 | (100,000,000) | |
| 1071 | | The National Treasury | - | - | (1,200,000,000) | 1,000,000,000 | (200,000,000) | |
| 1071 | | 0717000 General Administration Planning and Support Services | | | | 1,000,000,000 | 1,000,000,000 | Increase Ksh. 1 billion (Development) for Jubilee House (National Treasury Addendum) |
| 1071 | | 0718000 Public Financial Management | | | (1,200,000,000) | | (1,200,000,000) | Reduce Ksh. 1.2 billion (Development) from the Equalization fund |
| 1071 | | 0719000 Economic and Financial Policy Formulation and Management | | | | | - | |
| 1071 | | 0720000 Market Competition | | | | | - | |

| SECOND SCHEDULE | | | | | | | | |
|--|------------------------|---|-----------------|---------------|-----------------|---------------|---------------|---|
| BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS | | | | | | | | |
| 2025/2026 SUPPLEMENTARY No.1 ESTIMATES | | | | | | | | |
| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | Recurrent | | Development | | Net Change | Notes |
| | | | Reduction | Increase | Reduction | Increase | | |
| 1072 | | State Department for Economic Planning | - | - | - | 100,000,000 | 100,000,000 | |
| 1072 | | 07710000 Monitoring and Evaluation Services | | | | - | - | |
| 1072 | | 07070000 National Statistical Information Services | | | | - | - | |
| 1072 | | 07090000 General Administration Planning and Support Services | | | | - | - | |
| 1072 | | Macro-economic Policy, National Planning and Research | | | | - | - | |
| 1072 | | Sectoral and Intergovernmental Development Planning | | | | 100,000,000 | 100,000,000 | Increase Ksh. 100 million (Development) for NGCDF |
| 1073 | | State Department for Investments and Assets Management | - | - | - | - | - | |
| 1073 | | 0718000 Public Financial Management | | | | - | - | |
| 2061 | | The Commission on Revenue Allocation | - | - | - | - | - | |
| 2061 | | 0737000 Inter-Governmental Transfers and Financial Matters | | | | - | - | |
| 2121 | | Office of the Controller of Budget | - | - | - | - | - | |
| 2121 | | 0730000 Control and Management of Public finances | | | | - | - | |
| 10 | HEALTH | | (1,381,000,000) | 6,117,000,000 | (1,120,000,000) | 2,690,000,000 | 6,306,000,000 | |
| 1082 | | State Department for Medical Services | (1,381,000,000) | 5,107,000,000 | (1,120,000,000) | 2,330,000,000 | 4,936,000,000 | |
| 1082 | | 0402000 National Referral & Specialized Services | (220,000,000) | 757,000,000 | (1,120,000,000) | 1,960,000,000 | 1,377,000,000 | Reduce Ksh. 10 million (Development) from Modern Outpatient Unit at Bour Algi Health Centre. Reduce Ksh. 5 million (Development) from Diribor Health Center. Reduce Ksh. 5 million (Development) from construction of Maternity Block with Theater at Bulla Madina Health. Reduce Ksh. 220 million (Recurrent) from Mathari National Teaching and Referral Hospital. Reduce Ksh. 1 billion (Development) from New 2,000 Bed Multi-Specialty MTRH. Reduce Ksh. 100 million (Development) from Completion of Radiotherapy Center-JOOTRH. |

| | | SECOND SCHEDULE | | | | | |
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| | | BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS | | | | | |
| | | 2025/2026 SUPPLEMENTARY No.1 ESTIMATES | | | | | |
| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | Recurrent | | Development | | Net Change |
| | | | Reduction | Increase | Reduction | Increase | |
| | | | | | | | Notes |
| | | | | | | | Increase Ksh. 305 (Development) for construction and equipping of Cheberen Mogotio Health Centre(Kshs10m), Lukusi Health Centre (Ksh 10M), Salient Kipkaren (Ksh 10m) , Kilgoris Health centre(Ksh 20m) , Kitum health centre (Ksh 20m), Nyaribou Dispensary (Ksh 20m), Nyalenda Health Centre (Ksh 25m), Emusanda Health Centre Lurambi (Ksh 10m),Mt Elgon(Ksh 10m),Malaia Level IV(Ksh 20m),Sankur(Ksh 10m) ,Ekambuli Health Centre (Ksh 10m) ,Urenga (Ksh 10m) ,Kaanwa Health Centre (Ksh 20), Kanyakine (Ksh 20m), Loosuk (Ksh 20m), Kiwisero Level IV Hospital(Ksh 20m), Bugumbe (Ksh 10m),Mur Malanga(Ksh 20m) and Kegonga Level (V)(Ksh 10m) |
| | | | | | | | Increase Ksh. 400 million (Development) for partial payment of MES pending bills and leasing under the new NESP programme. The Funds will allow decommissioning of the Equipment and onboarding of NESP programme. Increase Ksh. 100 million (Development) to cater for pending bills under the NESP leasing component i.e.: Central Sterile Supply Department(CSSD). This component is not covered/applicable under Fee for Service(FFS) equipment placement model. Increase Ksh. 20 million (Development) for Upgrading & Equipping of Maternal & New Born Ward -Endebess Hospital. Increase Ksh. 50 million (Development) for Upgrading and equipping of Children Ward - Kibugua Level 3 Hospital. |

| | | SECOND SCHEDULE | | | | BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS 2025/2026 SUPPLEMENTARY No.1 ESTIMATES | | | |
|-----------|------------------------|---|-----------|---------------|-------------|--|---------------|--|--|
| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | Recurrent | | Development | | Net Change | Notes | |
| | | | Reduction | Increase | Reduction | Increase | | | |
| 1082 | | 0410000 Curative & Reproductive Maternal New Born Child Adolescent Health RIMNCAH | | 4,150,000,000 | | 330,000,000 | 4,480,000,000 | <p>Increase Ksh. 100 million (Recurrent) for Beyond Zero(Multisectoral Coordination to end HIV & Other Syndemic Diseases),</p> <p>Increase Ksh. 20 million (Development) for Procurement of Family Planning & Reproductive Health Commodities</p> <p>Increase Ksh. 4,000 million (Recurrent) for NHIF pending bills</p> <p>Increase Ksh. 100 million (Development) for Magunga level 4 Hospital (National Treasury Addendum).</p> | |
| | | | | | | | | <p>Increase Ksh. 75 million (Development) for Lwanda level 3 Hospital (National Treasury Addendum);</p> <p>Increase Ksh. 75 million (Development) for Nyagoro level 4 Hospital (National Treasury Addendum);</p> <p>Increase Ksh. 50 million (Development) for Nyamara level 4 Hospital (National Treasury Addendum);</p> <p>Increase Ksh. 50 million (Recurrent) for National Syndemic Disease Control Council for public education, advocacy and community awareness</p> <p>Increase Ksh. 10 million (Development) for Urenga Hospital</p> | |
| 1082 | | 0411000 Health Research and Innovations | | 100,000,000 | | 40,000,000 | 140,000,000 | <p>Increase Ksh. 40 million (Development) for construction of KEMRI Kirinyaga-Ksh 20m and KEMRI Kombewa-Kshs 20m</p> <p>Increase Ksh. 100 million (Recurrent) for Kenya Medical Research Institute</p> | |

| SECOND SCHEDULE | | | | | | | |
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| BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS | | | | | | | |
| 2025/2026 SUPPLEMENTARY No.1 ESTIMATES | | | | | | | |
| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | Recurrent | | Development | | |
| | | | Reduction | Increase | Reduction | Increase | |
| | | | | | | Net Change | |
| 1082 | | 0412000 General Administration | (1,161,000,000) | 100,000,000 | | | (1,061,000,000) |
| | | | | | | | Notes Reduce Ksh. 1 billion (Recurrent) from The Emergency, Chronic and Critical Illness Fund. Reduce Ksh. 50 million (Recurrent) from Digital Health Authority. Reduce Ksh. 111 million (Recurrent) from Health Insurance Program for Orphans and Vulnerable Children Increase Ksh. 100 million (Recurrent) for HQ adminand technical services |
| 1083 | | State Department for Public Health and Professional Standards | - | 1,010,000,000 | - | | 1,370,000,000 |
| 1083 | | 0406000 Preventive and Promotive Health Services | | 410,000,000 | | | 450,000,000 |
| | | | | | | | Notes Increase Ksh. 50 million (Recurrent) for operationalization of Kenya National Public Health Institute. Increase Ksh. 20 million (Development) for Construction of Health Centres.(construction and equipping of Lkwasi(Ksh 10m),Iolkuniyani maternity(Ksh 10m)) Increase Ksh. 10 million (Recurrent) for Coordination and Monitoring of CHPs programme Increase Ksh. 20 million (Development) to cater for neglected diseases in the country i.e. Neglected Tropical Diseases. Increase Ksh. 350 million (Recurrent) for procurement of mosquito Nets (National Treasury Addendum) |

| | | SECOND SCHEDULE | | BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS 2025/2026 SUPPLEMENTARY No.1 ESTIMATES | | | | | |
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| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | Recurrent | | Development | | Net Change | Notes | |
| | | | Reduction | Increase | Reduction | Increase | | | |
| 1083 | | 0407000 Health resources development and Innovation | | 50,000,000 | | | 320,000,000 | 370,000,000 | Increase Ksh. 100 Million (Development) for Construction of Tuition Blocks and Laboratories at KMTC,(Ndhwa KMTC(Ksh 20m),KMTC Nyeri campus(Ksh 10m), Kisii KMTC (10M),Moyale KMTC (Ksh 20m), Mentl KMTC (Ksh 10m) , Chuka KMTC (Ksh 20m) and Lugari KMTC (Ksh 10m)) Increase Ksh. 50 million (Recurrent) for Kenya Institute of Primate Research P. E. Increase Ksh. 100 million (Development) for Snake Anti-venom Processing Plant Facility KIPRE |
| 1083 | | | | | | | | | Increase Ksh. 75 million (Development) for Kegonga KMTC (National Treasury Addendum); Increase Ksh. 20 million (Development) for construction operationalization of Ndalu KMTC Increase Ksh. 15 million (Development) for construction operationalization of Lugari KMTC Increase Ksh. 10 million (Development) for construction operationalization of Ugenya KMTC |
| 1083 | | 0408000 Health Policy, Standards and Regulations | | | | | | 100,000,000 | Increase Ksh. 50 million (Recurrent) for Kenya Health Professions Oversight Authority (KHPOA); Increase Ksh. 50 million (Recurrent) for Kenya Medical Practitioners & Dentists Council P.E |
| 1083 | | 0412000 General Administration | | | | | | 450,000,000 | Increase Ksh. 100 million (Recurrent) for Medical Practitioners, Pharmacists and Dentists Union and Medical Interns Allowances and accrued interests, Legal Pending Bill, NRB ELCRC Case No.E6464 of 2020 Increase 350 million (Recurrent) for M&E (National Treasury Addendum) |
| 11 | HOUSING, URBAN PLANNING & PUBLIC WORKS | | | | | | | 50,000,000 | |
| 1094 | | State Department for Housing and Urban Development | | | | | | (100,000,000) | (100,000,000) |
| | | | | | | | | 25,060,000,000 | 25,000,000,000 |
| | | | | | | | | 25,010,000,000 | 24,900,000,000 |

| SECOND SCHEDULE | | | | | | | | | | |
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| BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS | | | | | | | | | | |
| 2025/2026 SUPPLEMENTARY No.1 ESTIMATES | | | | | | | | | | |
| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | Recurrent | | | Development | | | Net Change | Notes |
| | | | Reduction | Increase | Reduction | Increase | Reduction | Increase | | |
| 1094 | | 0102000 Housing Development and Human Settlement | | | | | 25,000,000,000 | | 25,000,000,000 | Increase Ksh. 25 billion (Development) for affordable housing (A in A). |
| 1094 | | 0105000 Urban and Metropolitan Development | | | (100,000,000) | | | (100,000,000) | (100,000,000) | Reduce Ksh. 100 million (Development) from Building Resilience of the Urban Poor Project (BCRUP) |
| 1094 | | 0106000 General Administration Planning and Support Services | | | | | | | - | |
| 1095 | | State for Public Works | | 50,000,000 | | | | 60,000,000 | 110,000,000 | |
| 1095 | | 0103000 Government Buildings | | | | | | | - | |
| 1095 | | 0104000 Coastline Infrastructure and Pedestrian Access | | | | | 60,000,000 | | 60,000,000 | Increase Ksh. 50 million (Development) for clearing pending certificates and facilitate completion of ongoing projects Anda Mansa footbridge -12m, Ole Kasasi B Lengete footbridge 10m, Kaiti Footbridge 14m, Indolli Mwachina (Musango imanga) footbridge 9m, Kamnara footbridge 3m, Akiramet footbridge 0.79m and Bute footbridge 1.21m |
| 1095 | | 0106000 General Administration Planning and Support Services | | 50,000,000 | | | | | 50,000,000 | Increase Ksh. 10 million (Development) for ogweyo rangwe footbridge |
| 1095 | | 0218000 Regulation and Development of the Construction Industry | | | | | | | - | |
| 12 | JUSTICE AND LEGAL AFFAIRS COMMITTEE | | (162,000,000) | 3,722,000,000 | (300,000,000) | | 90,000,000 | | 3,350,000,000 | Increase Ksh. 50 million (Recurrent) for O&M including supervision of ongoing National BETA projects and provision of essential utilities and equipment for recently deployed County Public Works officers. (Domestic Travel-20m, Regional Works offices-10m, Training/Capacity building 20m). |
| 1023 | | State Department for Correctional Services | | 35,000,000 | | | 20,000,000 | | 55,000,000 | |
| 1023 | | 0623000 General Administration, Planning and Support Services | | | | | | | - | |

| | | SECOND SCHEDULE | | BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS | | | | |
|-----------|------------------------|---|-----------|--|-------------|------------|------------|--|
| | | 2025/2026 SUPPLEMENTARY No.1 ESTIMATES | | | | | | |
| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | Recurrent | | Development | | Net Change | Notes |
| | | | Reduction | Increase | Reduction | Increase | | |
| 1023 | | 0627000 Prison Services | - | | 10,000,000 | | 10,000,000 | Increase Ksh. 10 million (Development) for Construction of Marimani' GK prson women wing |
| 1023 | | 0628000 Probation & After Care Services | | 35,000,000 | | 10,000,000 | 45,000,000 | Increase Ksh 25 million (Recurrent) to cater for supervision, rehabilitation and reintegration of high risk offenders as well as preparation and submission of High Court reports for the Shakahola cases. Increase Ksh 10 million (Recurrent) for Baggage allowance for transferred officers (227) occasioned by the implementation of the approved organization structure for probation and after care service by the PSC. Increase Ksh. 10 million (Development) for Construction of Makindu probation office |
| 1252 | | State Law Office | | 85,000,000 | | - | 85,000,000 | |
| 1252 | | 0606000 Legal Services | | 85,000,000 | | | 85,000,000 | Increase Ksh 45 million (Recurrent) for the Council for Legal Education to enable the Council execute its mandate of administering the ATP Examination in April, 2026, regulating legal education and catering for other non-discretionary expenditures. |
| | | | | | | | | Increase Ksh 10 million (Recurrent) for The Auctioneers Licensing Board to enhance its operation and maintenance budget following the appointment of additional four board members. Increase Ksh 30 million (Recurrent) for Nairobi Centre for International Arbitration to implement its Human resource instruments and remunerations structure as approved by Salaries and remuneration Commission. |
| 1252 | | 0609000 General Administration, Planning and Support Services | | | | | | |

| SECOND SCHEDULE | | | | | | |
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| BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS | | | | | | |
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| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | Development | | | Net Change |
| | | | Reduction | Increase | Reduction | |
| | | | Recurrent | | | |
| | | | Reduction | Increase | Reduction | Increase |
| 1253 | | State Department for Justice Human Rights and Constitutional Affairs | - | 25,000,000 | - | 25,000,000 |
| 1253 | | 0607000 Governance, Legal Training and Constitutional Affairs | | 25,000,000 | | 25,000,000 |
| 1271 | | Ethics and Anti-Corruption Commission | - | 30,000,000 | - | 30,000,000 |
| 1271 | | 0611000 Ethics and Anti-Corruption | | 30,000,000 | | 30,000,000 |
| 1291 | | Office of the Director of Public Prosecutions | - | 250,000,000 | - | 250,000,000 |
| 1291 | | 0612000 Public Prosecution Services | | 250,000,000 | | 250,000,000 |
| 1311 | | Office of the Registrar of Political Parties | (2,000,000) | 297,000,000 | - | 295,000,000 |
| 1311 | | 0614000 Registration, Regulation and Funding of Political Parties | (2,000,000) | 297,000,000 | | 295,000,000 |
| 1321 | | Witness Protection Agency | (50,000,000) | - | - | (50,000,000) |
| 1321 | | 0615000 Witness Protection | (50,000,000) | | | (50,000,000) |
| 2011 | | Kenya National Commission on Human Rights | - | - | - | - |

Notes

Increase Ksh 25 million (Recurrent) for Kenya Law Reform Commission to upgrade its Enterprise Resource Planning System. The current system reached its end of life in 2022 and is incompatible with the government wide transition to e-GP.

Increase of Ksh 30 million (Recurrent) to cater for purchase of motor vehicles to replace written-off motor vehicles.

Increase Ksh. 250 million (Recurrent) for operations and maintenance.

Reduce Ksh 2 million (Recurrent) from the item 2210910 on medical insurance

Increase Ksh. 1 million (Recurrent) for item 2210302 on accommodation

Increase Ksh 1 million (Recurrent) for item 2210303 on daily subsistence to support critical unfunded activities.

Increase Ksh 95 million (Recurrent) for capacity building of political parties and the special interest groups, upgrading the integrated political parties' management system as well as address shortfall in personnel emoluments.

Increase Ksh. 200 million (Recurrent) for civil Appeal No. 15 of 2018

Reduce Ksh. 50 (Recurrent) from the programme.

| | | SECOND SCHEDULE | | | | | | |
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| | | 2025/2026 SUPPLEMENTARY No.1 ESTIMATES | | | | | | |
| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | Recurrent | | Development | | Net Change | Notes |
| | | | Reduction | Increase | Reduction | Increase | | |
| 2011 | | 0616000 Protection and Promotion of Human Rights | | | | | | |
| 2031 | | Independent Electoral and Boundaries Commission | (110,000,000) | 2,900,000,000 | - | - | 2,790,000,000 | |
| 2031 | | 0617000 Management of Electoral Processes | (110,000,000) | 2,900,000,000 | | | 2,790,000,000 | Reduce Ksh 110 million (Recurrent) from office refurbishment be rationalized. Increase Ksh. 2.9 billion (Recurrent) to settle legal pending bills. |
| 2131 | | Commission on Administrative Justice | - | - | - | - | - | |
| 2131 | | 0731000 Promotion of Administrative Justice | | | | | | |
| 1261 | | The Judiciary | - | 100,000,000 | (300,000,000) | 70,000,000 | (130,000,000) | |
| 1261 | | 0610000 Dispensation of Justice | | 100,000,000 | (300,000,000) | 70,000,000 | (130,000,000) | Reduce Ksh 300 million (Development) from the Programme of Dispensation of Justice. Increase Ksh 80 million (Recurrent) for the recruitment of 150 legal researchers. The need for the recruitment has been necessitated by the recently recruited High Court Judges and Court of Appeal Judges. Increase Ksh 20 million (Recurrent) for settling court awards against the Judiciary pursuant Court rulings in the following cases: Petition No. 34/2013, CMCC No. E297 of 2022, Civil Case No. 1694/2025, CMCC 566/2014, CMCC E004/2021 and CMCC 6009/2016. |
| 2051 | | Judicial Service Commission | - | - | - | - | - | |
| 2051 | | 0619000 Judicial Oversight | | | | | | |
| 13 | LABOUR | | (413,900,000) | 304,900,000 | (27,223,629) | 119,000,000 | (17,223,629) | |
| 1184 | | State Department for Labor | - | 150,000,000 | - | 84,000,000 | 234,000,000 | |
| | | | | | | | | Increase Ksh 80 million (Development) for the Construction of Law Courts in Madiany – Siaya County, Kenya – Nyamira County, Nzau – Makueni County and Kathangachini – Tharaka Nithi County. |

| SECOND SCHEDULE | | | | | | | | | |
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| BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS | | | | | | | | | |
| 2025/2026 SUPPLEMENTARY No.1 ESTIMATES | | | | | | | | | |
| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | Recurrent | | Development | | Net Change | Notes | |
| | | | Reduction | Increase | Reduction | Increase | | | |
| 1184 | | 0910000 General Administration Planning and Support Services | | 76,000,000 | | | 84,000,000 | 160,000,000 | Increase Ksh. 45 million (Recurrent) for settlement of pending bills Increase Ksh. 31 million (Recurrent) to finalize on review of all pending laws and policies. Increase Ksh. 84 million (Development) for NYOTA GoK Counterpart Funding to cater for M&E of NYOTA programmes, project implementation, extensive registration and facilitation of applications under RPL. |
| 1184 | | 0906000 Labor, Employment and Safety Services | | 74,000,000 | | | | 74,000,000 | Increase Ksh. 14 million (Recurrent) for labor market information services. Increase Ksh. 50 million (Recurrent) for labor migration and export programme to facilitate finalization of 7 Bilateral labor negotiations and agreements as well as labor market assessments. Increase Ksh. 10 million (Recurrent) for host labor job fairs and public sensitization forums. |
| 1213 | | 0907000 Manpower Development, Employment and Productivity Management | | | | | | | |
| 1213 | | State Department for Public Service | (309,000,000) | 50,000,000 | (27,223,629) | 35,000,000 | 35,000,000 | (251,223,629) | Reduce Ksh. 10 million (Development) from 1213100112 Huduma Centre in Rhamu |
| 1213 | | 0710000 Public Service Transformation | (70,000,000) | 50,000,000 | (27,223,629) | 35,000,000 | 35,000,000 | (12,223,629) | Increase Ksh. 10 million (Development) for Huduma Centre in Hamisi. Increase Ksh. 25 million (Development) for construction of Huduma Centre Mtwapa. Increase Ksh. 50 million (Recurrent) for 1213001800 Human Resource Management Professionals Examinations Board to Cater for shortfall personnel emoluments. Reduce Ksh. 70 million (Recurrent) from the programme Reduce Ksh. 17,223,629 (Development) from Maua Town Huduma Centre |

| | | SECOND SCHEDULE | | BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS | | | | |
|-----------|------------------------|---|---------------|--|-------------|----------|---------------|---|
| | | 2025/2026 SUPPLEMENTARY No.1 ESTIMATES | | | | | | |
| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | Recurrent | | Development | | Net Change | Notes |
| | | | Reduction | Increase | Reduction | Increase | | |
| 1213 | | 0709000 General Administration Planning and Support Services | (239,000,000) | | | | (239,000,000) | Reduce Ksh. 28 million (Recurrent) from purchase of office furniture and general equipment. Reduce Ksh. 25 million (Recurrent) from purchase of specialized plant equipment and machinery. Reduce Ksh. 48 million (Recurrent) from 2220200 Routine maintenance - other assets. Reduce Ksh. 138 million (Recurrent) from 12130007080 purchase of specialized plant equipment and machinery |
| 2071 | | Public Service Commission | (104,900,000) | 104,900,000 | | | - | |
| 2071 | | 0725000 General Administration, Planning and Support Services | - | | | | - | |
| 2071 | | 0726000 Human Resource management and Development | (104,900,000) | 104,900,000 | | | - | Reduce Ksh. 104.9 million (Recurrent) from the programme. Increase Ksh. 27.9 million (Recurrent) for recruitment across the 290 constituencies. Increase Ksh. 20 million (Recurrent) for capacity and supervisory. Increase Ksh. 30 million (Recurrent) for induction of newly recruited interns. Increase Ksh. 24 million (Recurrent) for M&E. Increase Ksh. 3 million (Recurrent) for Payroll management systems. |
| 2071 | | 0727000 Governance and National Values | | | | | - | |
| 2071 | | 0744000 Performance and Productivity Management | | | | | - | |
| 2071 | | 075000 Administration of Quasi-Judicial Functions | | | | | - | |
| 2081 | | Salaries and Remuneration Commission | | | | | - | |
| 2081 | | 0728000 Salaries and Remuneration Management | | | | | - | |
| 14 | LANDS | | | 1,250,000,000 | | | 1,250,000,000 | |
| 1112 | | State Department for Lands and Physical Planning | | | | | - | |

| SECOND SCHEDULE | | | | | | | | | | |
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| BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS | | | | | | | | | | |
| 2025/2026 SUPPLEMENTARY No.1 ESTIMATES | | | | | | | | | | |
| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | Recurrent | | | Development | | | Net Change | Notes |
| | | | Reduction | Increase | Reduction | Increase | | | | |
| 1112 | | 0101000 Land Policy and Planning | | | | | | | | |
| 1112 | | 0121000 Land Information Management | | | | | | | | |
| 1112 | | 0122000 General Administration, Planning and Support Services | | | | | | | | |
| 2021 | | National Land Commission | | 1,250,000,000 | | | | 1,250,000,000 | | |
| 2021 | | 0116000 Land Administration and Management | | 1,250,000,000 | | | | 1,250,000,000 | | Increase Ksh. 600 million (Recurrent) for NLC Historical Land Injustices. |
| 15 | REGIONAL DEVELOPMENT | | (60,000,000) | 610,000,000 | (1,420,000,000) | | 1,000,000,000 | 130,000,000 | | Increase Ksh. 650 million (Recurrent) for NLC Legal Affairs and dispute resolution. |
| 1032 | | State Department for Devolution | (60,000,000) | 40,000,000 | | | | (20,000,000) | | Increase Ksh. 250 million (Recurrent) for NLC Legal pending bills |
| 1032 | | 0712000 Devolution Services | (60,000,000) | 40,000,000 | | | | (20,000,000) | | Increase Ksh. 40 million (Recurrent) for operations and maintenance at the State Department. |
| 1033 | | State Department for Special Programmes | | 400,000,000 | | | | 400,000,000 | | Reduce Ksh. 60 million (Recurrent) from Slaya devolution conference (Rejection of Article 223 Expenditure) |
| 1033 | | 0713000 Special Initiatives | | | | | | | | |
| 1033 | | 0733000 Accelerated ASAL | | 400,000,000 | | | | 400,000,000 | | Increase Ksh. 400 million (Recurrent) for Relief and rehabilitation budget item 2640201-Emergency Relief |
| 1036 | | State Department for ASALS & Regional and Northern Corridor Development | | 170,000,000 | (1,420,000,000) | | 1,000,000,000 | (250,000,000) | | |

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| | | BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS | | | | | | |
| | | 2025/2026 SUPPLEMENTARY No.1 ESTIMATES | | | | | | |
| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | Recurrent | | Development | | Net Change | |
| | | | Reduction | Increase | Reduction | Increase | | |
| 1036 | | 0733000 Accelerated ASAL Development | | | (470,000,000) | 160,000,000 | (310,000,000) | <p>Notes</p> <p>Reduce Ksh. 470 million (development) from 1036/101300 Drought Response & Resilience in Arid & Semi-Arid Areas of Kenya – Boji water pan (Isiolo - Ksh. 30m, Sheikh Hajir Water pan - Ksh. 30m, Yemwatu Community Borehole - Ksh. 15m, Mbingoni Community Borehole - Ksh. 15m, Desilting of Kurubuta Water pan - Ksh. 15m, Desilting of Misadet Water pan - Ksh. 15m, Desilting of Harade water pan - Ksh. 15m, Desilting of Tuluroda water pan - Ksh. 15m, Desilting of Suraya water pan - Ksh. 15m, Desilting of Gobo water pan - Ksh. 15m, Desilting of Garade water pan - Ksh. 15m, Desilting of Qarsa-abulla water pan - Ksh. 15m, Desilting of Karaduse water pan - Ksh. 15m, Desilting of Qarari Water pan - Ksh. 15m, Desilting of Elboruido Water pan - Ksh. 15m,</p> <p>Desilting of Jarte Water pan - Ksh. 15m, Desilting of Hole Water pan - Ksh. 15m, Desilting of Garseake Water pan - Ksh. 15m, Desilting of Waiti Water pan - Ksh. 15m, Kamor Budo Dam (Libehia Ward) Mandera East - Ksh. 35m, Kyanguuni Sub Chiefs Office - Ksh. 15m, Desilting of Hagare Water pan (Lagdera) - Ksh. 15m, Expansion, Desilting and Rehabilitation of Segera Earth Dam (Laikipia East) - Ksh. 15m, Lagbogai North borehole - Ksh. 15m, Fatuma Noor borehole - Ksh. 15m, Sere Rongai water pan - Ksh. 30m, Mathakwaini Secondary School Borehole (Teru) - Ksh. 15m.</p> |

| | | SECOND SCHEDULE | | | | | | | |
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| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS | | | | | Notes | |
| | | | 2025/2026 SUPPLEMENTARY No.1 ESTIMATES | | | | | | |
| | | | Recurrent | | Development | | Net Change | | |
| Reduction | Increase | Reduction | Increase | | | | | | |
| 1186 | | 0908000 Social Development and Children Services | (100,000,000) | 150,140,000 | (50,140,000) | | | - | Reduce Ksh 100 million (Recurrent) from 2640200 Emergency Relief and Refugee Assistance. Reduce Ksh 50 million (Development) from 1186102100 Replacement of Asbestos Roofing & Renovation of Statutory Children 1 . Reduce Ksh 0.14 million (Development) from 1186101200 Muranga Children's Remand Home. Increase Ksh. 20 million (Recurrent) to 1186000700 Street Families Rehabilitation Trust Fund (SFRTF) for census Increase Ksh 30 million (Recurrent) to 1186000300 National Council for Children's Services-BETA for operationalization of the 2022 act . Increase Kshs.100.14 million (Recurrent) to 1186000503 Child Welfare Society of Kenya for emergency relief and refugee assistance. |
| 1186 | | 0909000 National Social Safety Net | | | | | | | |
| 1186 | | 0914000 General Administration, Planning and Support Services | (176,000,000) | 242,500,000 | | | | 66,500,000 | Reduce Ksh 10 million (Recurrent) from 2210300 Domestic Travel and Subsistence, and Other Transportation Costs. Reduce Ksh. 3 million (Recurrent) from 2210400 Foreign Travel and Subsistence, and other transportation costs. Reduce Ksh 10 million (Recurrent) from 2210800 Hospitality Supplies and Services. Reduce Ksh 2 million (Recurrent) from 2211300 Other Operating Expenses. Reduce Ksh 3 million (Recurrent) from 2211200 Fuel Oil and Lubricants. Reduce Ksh 2 million (Recurrent) from 2220100 Routine Maintenance - Vehicles and Other Transport Equipment |

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| BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS | | | | | | | |
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| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | Development | | | Net Change | |
| | | | Reduction | Increase | Reduction | | |
| | | | Recurrent | | | | |
| | | | Reduction | Increase | Reduction | Increase | |
| | | | | | | | |
| | | | | | | Notes | |
| | | | | | | Reduce Ksh 1 million (Recurrent) from 2220200 Routine Maintenance - Other Assets, Reduce Ksh, 4 million (Recurrent) from 3110300 Refurbishment of Buildings, Reduce Ksh 8 million (Recurrent) from 3110700 Purchase of Vehicles and Other Transport Equipment Reduce Ksh 15 million (Recurrent) from 3111000 Purchase of Office Furniture and General Equipment . Reduce Ksh 118 million (Recurrent) from 1186000401 Headquarters from Personnel Emolument. Increase Ksh. 42.5 million (Recurrent) for public participation on the PFM (Child Welfare Fund) regulations 2025 (National Treasury Addendum) Increase Ksh. 200 million (Recurrent) for HQ O&M | |
| 1212 | | State Department for Gender and Affirmative Action | (470,000,000) | 115,000,000 | - | 470,000,000 | 115,000,000 |
| 1212 | | 0911000 Community Development | (470,000,000) | | | 470,000,000 | - |
| 1212 | | 0912000 Gender Empowerment | | 100,000,000 | | | 100,000,000 |
| 1212 | | 0913000 General Administration, Planning and Support Services | | 15,000,000 | | | 15,000,000 |
| 1135 | | State Department for Youth Affairs and Creative Economy | | 305,000,000 | (36,500,000) | 11,000,000 | 279,500,000 |
| | | | | | | | Reduce Ksh. 470 million (Recurrent) from Sanitary towels. Increase Ksh. 470 million (Development) for Sanitary towels-NGAF. Increase Ksh. 50 million (Recurrent) to 1212000200 Anti FGM Board to cover shortfalls. Increase Ksh. 50 million (Recurrent) to Anti FGM Board for O&M Increase Ksh. 15 million (Recurrent) for O&M 70th session of the commission on the status of women, 9th to 20th March 2026. |

| | | SECOND SCHEDULE | | | | BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS 2025/2026 SUPPLEMENTARY No.1 ESTIMATES | | | |
|-----------|------------------------|------------------------------------|-----------|-------------|--------------|--|-------------|--|--|
| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | Recurrent | | Development | | Net Change | Notes | |
| | | | Reduction | Increase | Reduction | Increase | | | |
| 1135 | | 0711000 Youth Empowerment Services | | 190,000,000 | (6,000,000) | | 184,000,000 | Notes Reduce Ksh. 6 million (Development) from 1135101100 VIVA Youth Programme-BETA) composed of Ksh 3 million from 2210300 Domestic Travel and Subsistence, and Ksh 3 million from Other Transportation Costs.) Increases Ksh. 20 million (Recurrent) to 1135001600 National Youth Council for NYC elections civic education , Increases Ksh 150 million (Recurrent) to 1135001500 Youth Enterprise Development Fund f for Rent for HQ and county offices,gratuity,Utilities and County Office operations, Board expenses,admin operations and maintenance expenses, and YEA +254 programme. Increase Ksh. 20 million (Recurrent) for NYC council recruitment. | |
| 1135 | | 0748000 Youth Development Services | | 115,000,000 | (30,500,000) | | 11,000,000 | Reduce Ksh 20.5 million (Development) from 1135100800 Youth Empowerment Centres - BETA . Reduce Ksh 10 million (Development) from 2210300 Domestic Travel and Subsistence, and Other Transportation Costs of 1135101901 National Youth Opportunity Towards Advancement (NYOTA) . Increase Ksh 11 million (Development) to: 1135100802Construction and Equipping of Ganze Youth Empowerment Centre (Ksh 3 million), 1135100804Construction and Equipping of Thika Youth Empowerment Centre(3million) ,1135100803Construction and Equipping of Tarbaj Youth Empowerment Centre (Ksh. 5 million). | |
| | | | | | | | | Increase 115 million (Recurrent) to 1135001405 Youth Development Programmes - BETA for International Great Lakes Region Forum. | |

| | | SECOND SCHEDULE | | | | | | | |
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| | | BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS | | | | | | | |
| | | 2025/2026 SUPPLEMENTARY No.1 ESTIMATES | | | | | | | |
| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | Recurrent | | | Development | | Net Change | Notes |
| | | | Reduction | Increase | Reduction | Increase | | | |
| 1135 | | 0749000 General Administration, Planning and Support Services | | | | | | | |
| 2141 | | National Gender and Equality Commission | | | | | | | |
| 2141 | | 0621000 Promotion of Gender Equality and Freedom from Discrimination | | | | | | | |
| 1213 | | State Department for Public Service | (101,500,000) | | | | | (101,500,000) | Reduce Ksh 101.5 million (Recurrent) from use of goods and services |
| 1213 | | 0747000 National Youth Service | (101,500,000) | | | | | (101,500,000) | |
| 17 | SPORTS AND CULTURE | | (203,000,000) | 4,103,000,000 | (7,211,000,000) | 4,911,000,000 | 4,911,000,000 | 1,600,000,000 | |
| 1132 | | State Department for Sports | (29,000,000) | 4,026,000,000 | (6,035,000,000) | 4,911,000,000 | 4,911,000,000 | 2,873,000,000 | |
| 1132 | | 0901000 Sports | (29,000,000) | 4,026,000,000 | (6,035,000,000) | 4,911,000,000 | 4,911,000,000 | 2,873,000,000 | Reduce Ksh. 29 million (Recurrent) from expenditure for Sports Kenya. Reduce Ksh. 2,185 million (Development) from Kenya Academy of Sports SASDF (SASDF A in A). Reduce Ksh. 50 million (Development) from Establishment of an Automation & Digitalization System for Sports Registrar (SASDF A in A). Increase Ksh. 100 million (Recurrent) to Anti-Doping Agency of Kenya (ADAK) for expansion of testing across all disciplines Increase Ksh. 26 million (Recurrent) for HQ payment of pending bills. |
| | | | | | | | | | Increase Ksh. 3,411 million (Development) for Sports, Arts and Social Development Fund - Headquarters - This is a reorganization and consolidation of SASDF AIA to facilitate budget implementation (SASDF A in A). |

| | | SECOND SCHEDULE | | | | | | | |
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| | | BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS | | | | | | | |
| | | 2025/2026 SUPPLEMENTARY No.1 ESTIMATES | | | | | | | |
| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | Recurrent | | | Development | | Net Change | Notes |
| | | | Reduction | Increase | Reduction | Increase | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| 1134 | | State Department for Culture and Heritage | (154,000,000) | 50,000,000 | (756,000,000) | - | (860,000,000) | | Reduce Ksh. 3,800 million (Development) from settlement of court award relating to the talanta sports city land. Increase Ksh. 3,900 million (Recurrent) for AFCON 2027 hosting fees. |
| 1134 | | 0902000 Culture/ Heritage | | 10,000,000 | (121,000,000) | | (111,000,000) | | Reduce Ksh. 45 million (Development) from Rehabilitation and Upgrade of Kapenguria 6 Facility/Museum (SASDF A in A). Reduce Ksh. 26 million (Development) from Gedi National Monument Construction of Perimeter Wall-MWIK (SASDF A in A). Reduce Ksh. 50 million (Development) from Wundanyi Youth Resource (Culture & Talent) Centre - HQ (SASDF A in A). Increase Ksh. 10 million (Recurrent) for National Heroes Council O&M. |

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| BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS | | | | | | | |
| 2025/2026 SUPPLEMENTARY No.1 ESTIMATES | | | | | | | |
| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | Recurrent | | Development | | |
| | | | Reduction | Increase | Reduction | Increase | |
| | | | Reduction | Increase | Reduction | Increase | |
| | | | | | | Net Change | |
| 1134 | | 0903000 The Arts | | | (490,000,000) | (490,000,000) | Reduce Ksh. 65 million (Development) from Rehab. & Refurbishment of Theatre Halls-Kenya National Theatre - KCC (SASDF A in A). Reduce Ksh. 215 million (Development) from Construction and Rehabilitation of Cultural Centres - KCC (SASDF A in A). Reduce Ksh. 100 million (Development) from National Youth Depty Program in Music & Dance -PP Music Commission (SASDF A in A). Reduce Ksh. 110 million (Development) from Establishment of Regional Music & Dance Studio – PP Music Commission (SASDF A in A). |
| 1134 | | 0904000 Library Services | (32,000,000) | | (145,000,000) | (177,000,000) | Reduce Ksh. 32 million (Recurrent) from Kenya National Library Services Reduce Ksh. 15 million (Development) from Acquisition & Installation of Book Detection Machine RFID Hybrid-KNLS (SASDF A in A). Reduce Ksh. 130 million (Development) from Rehabilitation and Refurbishment of Libraries - KNLS (SASDF A in A). |
| 1134 | | 0905000 General Administration, Planning and Support Services | (35,000,000) | | | (35,000,000) | Reduce Ksh. 35 million (Recurrent) from the headquarters for Office and General Supplies and Services, Fuel Oil and Lubricants and Routine Maintenance |
| 1134 | | 0916000 Public Records Management | | 40,000,000 | | 40,000,000 | Increase Ksh. 40 million (Recurrent) for National Archives Field office O&M |
| 1134 | | 0917000 Lottery Control, Licensing and Regulations | (87,000,000) | | | (87,000,000) | Reduce Ksh. 87 million (Recurrent) from the National Lottery Board. |
| 1135 | | State Department for Youth Affairs and Creative Economy | (20,000,000) | 27,000,000 | (420,000,000) | (413,000,000) | |

| | | SECOND SCHEDULE | | | | BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS | | | |
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| | | 2025/2026 SUPPLEMENTARY No.1 ESTIMATES | | | | | | | |
| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | Recurrent | | Development | | Net Change | Notes | |
| | | | Reduction | Increase | Reduction | Increase | | | |
| 1135 | | 0221000 Film Development Services | (20,000,000) | 27,000,000 | (420,000,000) | | (413,000,000) | Reduce Ksh. 20 million (Recurrent) from the Kenya Film Classification Board. Reduce Ksh. 120 million (Development) from Refurbishment of Cinema Theatre (SASDF A in A). Reduce Ksh. 100 million (Development) from Film Location Mapping (SASDF A in A). Reduce Ksh. 100 million (Development) from Establishment of Kenya Film School (SASDF A in A). Reduce Ksh. 100 million (Development) from Acquisition and Installation of a Copyright ERP System - KeCobo (SASDF A in A). Increase Ksh. 2 million (Recurrent) for Kenya Film Commission for capacity building for film-makers, marketing the country as a filming destination. | |
| 18 | | TOURISM AND WILDLIFE | - | 106,000,000 | (500,000,000) | 800,000,000 | 406,000,000 | Increase Ksh. 25 million (Recurrent) for Kenya Copyright Board for O&M. | |
| 1202 | | State Department for Tourism | - | 106,000,000 | (390,000,000) | - | (284,000,000) | | |
| 1202 | | 0313000 Tourism Promotion and Marketing | | 106,000,000 | | | 106,000,000 | Increase Ksh. 106 million (Recurrent) for 1202000400 Tourism Regulatory Authority (A in A) | |
| 1202 | | 0314000 Tourism Product Development and Diversification | | | (390,000,000) | | (390,000,000) | Reduce Ksh. 390 million (Development) from 1202001800 Tourism Fund enhancement (TF A in A) | |
| 1202 | | 0315000 General Administration, Planning and Support Services | | | | | - | | |
| 1203 | | State Department for Wildlife | - | - | (110,000,000) | 800,000,000 | 690,000,000 | | |

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| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | Recurrent | | Development | | |
| | | | Reduction | Increase | Reduction | Increase | |
| | | | | | | Net Change | |
| 1203 | | 1019000 Wildlife Conservation and Management | | | (110,000,000) | 800,000,000 | 690,000,000 |
| | | | | | | | Notes Increase Ksh. 100 million (Development) for Dodori National Reserve (TF A in A). Increase Ksh. 50 million (Development) for Kiunga Marine Conservancy Water Pan (TF A in A). Increase Ksh. 50 million (Development) for Kamuthe Conservancy Water Pan (TF A in A). Increase Ksh. 50 million (Development) for Ishakbini Conservancy Water Pan (TF A in A). Increase Ksh. 50 million (Development) Eliangata Emuny Community Conservancy Water Pan (TF A in A). Increase Ksh. 30 million (Development) Mbale Community Conservancy Water Pan (TF A in A). Increase Ksh. 30 million (Development) Iwalenyi Community Conservancy Water Pan (TF A in A). Increase Ksh. 30 million (Development) for Bura Ranch Community Water Pan (TF A in A). Reduce Ksh. 20 million (Development) from 1203102400 provision of water for wildlife in protected areas. Increase Ksh. 20 million (Development) for 1203101600 Rehabilitation of Research and Training Facilities at Naivasha HQ |

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| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | Recurrent | | Development | | Net Change | Notes |
| | | | Reduction | Increase | Reduction | Increase | | |
| 19 | TRADE INDUSTRY AND COOPERATIVES | | (170,000,000) | 392,000,000 | (272,000,000) | 505,000,000 | 455,000,000 | |
| 1173 | | State Department for Cooperatives | - | 50,000,000 | (150,000,000) | 100,000,000 | - | Reduce Ksh. 50 million (Development) from construction of Milk Factory Narok. Reduce Ksh. 100 million (Development) from Modernization of Coffee Factories. Increase Ksh. 100 million (Development) for modernization of New KPCCU warehouses. Increase Ksh. 50 million (Recurrent) for of New KPCCU revival programme (Coffee Seedlings). |
| 1174 | | State Department for Trade | (150,000,000) | 100,000,000 | (70,000,000) | - | (120,000,000) | |
| 1174 | | 0309000 Domestic Trade and Enterprise Development | | | | | - | |
| 1174 | | 0310000 Fair Trade Practices And Compliance of Standards | | | (70,000,000) | | (70,000,000) | Reduce Ksh. 70 million (Development) from 1174100500 Modernization of Standards Laboratory. |

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| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | Recurrent | | Development | | Net Change | Notes |
| | | | Reduction | Increase | Reduction | Increase | | |
| 1174 | | 0311000 International Trade Development and Promotion | (150,000,000) | 100,000,000 | | | (50,000,000) | Reduce Ksh. 150 million (Recurrent) from Integration of Regional & Multilateral Trade Agreements Head(Domestic travel 50m, rental of produced goods 20m, hospitality 20m, other operating expenses 30m). Increase Ksh. 100 million (Recurrent) for KEPROBA to support key programmes promoting Kenya's brand locally and internationally. |
| 1174 | | 0312000 General Administration, Planning and Support Services | | | | | - | |
| 1175 | | State Department for Industry | - | 242,000,000 | (52,000,000) | | 190,000,000 | Increase Ksh. 6.4 million (Recurrent) for gratuity payment for officers under contract |
| 1175 | | 0301000 General Administration Planning and Support Services | | 6,400,000 | | | 6,400,000 | |
| 1175 | | 0320000 Industrial Promotion and Development | | 155,000,000 | (52,000,000) | | 103,000,000 | Reduce Ksh. 52 million (Development) from CAIPS. Increase Ksh. 100 million (Recurrent) for Kenya Industrial for training material and equipment for students. Increase Ksh. 30 million (Recurrent) for Kenya Leather Development Council (KLDC) ICT Digitization Increase Ksh. 25 million (Recurrent) for Kenya Leather Development Council (KLDC) SRC enhance personnel emoluments shortfall. |
| 1175 | | 0321000 Standards and Quality Infrastructure & Research | | 80,600,000 | | | 80,600,000 | Increase Ksh. 40 million (Recurrent) for KIRDI to support mandatory contractual obligations. Increase Ksh. 40.6 million (Recurrent) for KENAs for contractual obligations and PE |
| 1176 | | State Department for Micro, Small and Medium Enterprises Development | | | | | 55,000,000 | |
| 1176 | | 0316000 Promotion and Development of MSMEs | | | | | - | |
| 1176 | | 0317000 Product and Market Development for MSMEs | | | | | 55,000,000 | Increase Ksh. 55 million (Development) for completion of industrial park in Nairobi KIE. |
| 1176 | | 0318000 Digitization and Financial Inclusion for MSMEs | | | | | - | |

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| | | | Reduction | Increase | Reduction | Increase | | | |
| 1176 | | 0319000 General Administration, Planning and Support Services | | | | | | - | |
| 1177 | | State Department for Investment Promotion | (20,000,000) | - | - | 350,000,000 | 330,000,000 | Reduce Ksh. 20 million (Recurrent) from KenInvest. Increase Ksh. 250 million (Development) for Automation of working capital financing workflows and disbursement - Kenya Development Corporation (KDC) A in A funded) | |
| 1177 | | 0322000 Investment Development and Promotion | (20,000,000) | | | 350,000,000 | 330,000,000 | Increase Ksh. 50 million (Development) Monitoring and Evaluating of loans given to farmers - Kenya Development Corporation (KDC) (A in A funded) Increase Ksh. 50 million (Development) for Consultancy in sharia compliance - Kenya Development Corporation (KDC) (A in A funded) | |
| 20 | TRANSPORT AND INFRASTRUCTURE | | | | | | | | |
| 1091 | | State Department for Roads | (300,000,000) | 100,000,000 | (580,000,000) | 9,365,000,000 | 8,585,000,000 | | |
| 1091 | | 0202000 Road Transport | - | - | (150,000,000) | 8,460,000,000 | 8,310,000,000 | Increase Ksh. 2,660 million (Development) for critical and to repair flood damage (National Treasury Addendum). Increase Ksh. 3,555 million (Development) for critical and to repair flood damage (National Treasury Addendum). Increase Ksh. 250 million (Development) for Nachu- SGR Road. Increase 100 million (Development) for RWC 896- Tarmacking Phase -Mwoga-Maraa-Witungu Road- KerRA | |

| SECOND SCHEDULE | | | | | | | | |
|--|------------------------|------------------------------|-----------|----------|-------------|----------|------------|---|
| BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS | | | | | | | | |
| 2025/2026 SUPPLEMENTARY No.1 ESTIMATES | | | | | | | | |
| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | Recurrent | | Development | | Net Change | Notes |
| | | | Reduction | Increase | Reduction | Increase | | |
| | | | | | | | | <p>Increase Ksh. 50 million (Development) for Periodic Maintenance of Githioro-Mwara -Mirichu Rd-KeRRA.</p> <p>Increase Ksh. 35 million (Development) for Gikandui-Muti Road.</p> <p>Increase Ksh. 40 million (Development) for Kangara -Kabui-Mugumoini Rd KeRRA</p> <p>Increase Ksh. 20 million (Development) for Athena Bridge -KeRRA</p> <p>Increase Ksh. 100 million (Development) for Nyabururu-Matoke Road -KURA.</p> |
| | | | | | | | | <p>Increase Ksh. 10 million (Development) for Olonkai-Kipelo Road-KeRRA.</p> <p>Increase Ksh. 10 million (Development) for Prastini-Kirwa Road-KeRRA.</p> <p>Reduce Ksh. 100 million (Development) from Dashek-Kajaja-Asmudhule Road.</p> <p>Increase Ksh. 20 million (Development) for Dashek-Kajaja Road.</p> <p>Increase Ksh. 80 million (Development) for Kajajan-Asmudhule Road.</p> <p>Reduce Ksh. 50 million (Development) from improvement to bitumen standards balambala roads</p> <p>Increase Ksh. 30 million (Development) for spot improvement of kasha to balambala road.</p> <p>Increase Ksh. 20 million (Development) for Ohio balambala</p> |

| | | SECOND SCHEDULE | | | | | | | |
|-----------|------------------------|---|---------------|----------|---------------|-------------|---------------|--|-------|
| | | BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS | | | | | | | |
| | | 2025/2026 SUPPLEMENTARY No.1 ESTIMATES | | | | | | | |
| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | Recurrent | | | Development | | Net Change | Notes |
| | | | Reduction | Increase | Reduction | Increase | | | |
| 1092 | | State Department of Transport | (300,000,000) | - | (400,000,000) | 400,000,000 | (300,000,000) | | |
| 1092 | | 0201000 General Administration, Planning and Support Services | (100,000,000) | | (200,000,000) | 400,000,000 | 100,000,000 | Reduce Ksh. 100 million (Recurrent) from LAPSSSET Corridor Development Authority (LCDA) under the General Admin., Planning & Support Services Programme meant for general Operations and Maintenance (O&M) at the Headquarters. Reduce Ksh. 200 million (Development) from LAPSSSET Corridor Development Authority (LCDA) under the General Admin., Planning & Support Services programme of which Ksh. 150 million is from the construction of the Lamu Port Special Economic Zone Phase 1 access roads and Ksh. 50 million from the detailed design of the Lamu Special Economic Zone and integrated land use. | |
| | | | | | | | | Increase Ksh. 400 million (Development) for NAIWATA in the General Administration, Planning and Support services to provide construction of walkways and pavements for non-motorized road users. | |

| SECOND SCHEDULE | | | | | | | | | | |
|--|------------------------|---|---------------|-------------|---------------|-------------|-----------|--------------|---------------|--|
| BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS | | | | | | | | | | |
| 2025/2026 SUPPLEMENTARY No.1 ESTIMATES | | | | | | | | | | |
| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | Recurrent | | | Development | | | Net Change | Notes |
| | | | Reduction | Increase | Reduction | Increase | Reduction | Increase | | |
| 1092 | | 0203000 Rail Transport | | | (200,000,000) | | | | (200,000,000) | Reduce Ksh. 200 million (Development) from the project 1092:15800 Rehabilitation of meter gauge railway - stone refills |
| 1092 | | 0204000 Marine Transport | | | | | | | | |
| 1092 | | 0216000 Road Safety | (200,000,000) | | | | | | (200,000,000) | Reduce Ksh. 200 million (Recurrent) from the National Transport and Safety Authority (NTSA) under the Road Safety Programme meant for road safety and stakeholder engagement sensitization and Training. |
| 1093 | | State Department for Shipping and Maritime Affairs | - | 100,000,000 | | | | 400,000,000 | 500,000,000 | |
| 1093 | | 0219000 Shipping and Maritime Affairs | | 100,000,000 | | | | 400,000,000 | 500,000,000 | Increase Ksh. 200 million (Development) for the Project Lake Turkana Maritime and Transport Investment project to cater for the initial phases of the project. Increase Ksh. 100 million (Recurrent) for Bandari Maritime Academy (BMA) to upscale operations and maintenance. Increase Ksh. 100 million (Development) for National Maritime Spatial Plan Increase Ksh. 100 million (Development) for Maritime Sector Data Project. |
| 1097 | | State Department for Aviation and Aerospace Development | - | - | | | | (30,000,000) | 75,000,000 | |

| | | SECOND SCHEDULE | | | | | | |
|-----------|-----------------------------------|---|--|---------------|--------------|-------------|-------------|---|
| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS | | | | Net Change | Notes |
| | | | 2025/2026 SUPPLEMENTARY No.1 ESTIMATES | | | | | |
| | | | Recurrent | | Development | | | |
| | | Reduction | Increase | Reduction | Increase | | | |
| 1097 | | 0205000 Air Transport | | | (30,000,000) | 105,000,000 | 75,000,000 | Reduce Ksh. 30 million (Development) from the project 1097/101000 Banane/ Shantabaq Airstrip under the Air Transport Programme to consolidate and allow for substantial and impactful investment for Modogashe Airstrip in the same Constituency. Increase Ksh. 30 million (Development) for Modogashe Airstrip. The amount is reallocated from project 1097/101000- Banane/Shantabaq Airstrip in the same Constituency. Increase Ksh. 75 million (Development) for Laley Airstrip Mandera (National Treasury Addendum) |
| 21 | BUDGET & APPROPRIATIONS COMMITTEE | Parliament | (820,000,000) | 1,000,000,000 | - | - | 180,000,000 | |
| 2041 | | Parliamentary Service Commission | (400,000,000) | 1,000,000,000 | - | - | 600,000,000 | |
| 2041 | | 07/65000 General Administration Planning and Support Services | - | 30,000,000 | - | - | 30,000,000 | Increase Ksh. 2.5 million (Recurrent) for NSSF contributions Increase Ksh. 10 million (Recurrent) for EALA games Increase Ksh.17.5 million (Recurrent) for Committees Operations |
| 2041 | | 07/66000 Human Resources Management and Development | | | | | - | |
| 2042 | | National Assembly | (400,000,000) | 700,000,000 | - | - | 300,000,000 | |

| SECOND SCHEDULE | | | | | | | |
|--|------------------------|---|---------------|-------------|-----------|-------------|--|
| BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS | | | | | | | |
| 2025/2026 SUPPLEMENTARY No.1 ESTIMATES | | | | | | | |
| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | Development | | | Net Change | |
| | | | Reduction | Increase | Reduction | | Increase |
| | | | Recurrent | | | | |
| | | | Reduction | Increase | Reduction | Increase | |
| 2042 | | 0721000 National Legislation, representation and oversight | (400,000,000) | 700,000,000 | | 300,000,000 | Notes Increase Ksh. 17 million (Recurrent) for NSSF contributions Increase Ksh. 70 million (Recurrent) for personnel emoluments arrears Increase Ksh. 31 million (Recurrent) for Motor Vehicle Reimbursement Increase Ksh. 76 million (Recurrent) for EALA games Increase Ksh. 106 million (Recurrent) for Committees Operations Reduce Ksh. 150 million (Recurrent) from 0002-01-2110328 Increase Ksh. 150 million (Recurrent) to 0003-01-2210400 |
| | | | | | | | Reduce Ksh. 150 million (Recurrent) from 0002-01-2110328 Increase Ksh. 150 million (Recurrent) to 0004-01-2210400 Reduce Ksh. 100 million (Recurrent) from 0002-05-2110201 Increase Ksh. 100 million (Recurrent) to 0001-01-2210400 |
| 2043 | | Parliamentary Joint Services | - | 130,000,000 | - | 130,000,000 | Increase Ksh. 17 million (Recurrent) for NSSF contributions Increase Ksh. 30 million (Recurrent) for Staff Medical Increase Ksh. 30 million (Recurrent) for EALA games and Electricity Increase Ksh. 20 million (Recurrent) for Rents and Rates Increase Ksh 13 million (Recurrent) for Refined fuels (Generators) |
| 2043 | | 0723000 General Administration, planning and support services | | 130,000,000 | | 130,000,000 | |

| | | SECOND SCHEDULE | | | | | | |
|-----------|------------------------|--|-----------------|----------------|------------------|----------------|----------------|--|
| | | BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS | | | | | | |
| | | 2025/2026 SUPPLEMENTARY No. 1 ESTIMATES | | | | | | |
| Vote Code | Departmental Committee | VOTE/PROGRAMME CODES & TITLE | Recurrent | | Development | | Net Change | Notes |
| | | | Reduction | Increase | Reduction | Increase | | |
| 2043 | | 0746000 Legislative Training Research & Knowledge Management | | | | | - | |
| 2044 | | Senate Affairs | - | 140,000,000 | - | - | 140,000,000 | |
| 2044 | | 0767000 Senate Legislation and Oversight | | 75,450,000 | | | 75,450,000 | Increase Ksh.75.45 million (Recurrent) for Committees Operations |
| 2044 | | 0768000 Senate Representation, Liaison & Intergovernmental Relations | | 22,550,000 | | | 22,550,000 | Increase Ksh. 15 million (Recurrent) for personnel emoluments |
| 2044 | | 0769000 General Administration Planning and Support Services | | 42,000,000 | | | 42,000,000 | Increase Ksh. 12 million (Recurrent) for NSSF contributions |
| 2111 | | Auditor General | (420,000,000) | - | - | - | (420,000,000) | Reduce Ksh. 420 million (Recurrent) from the programme |
| 2111 | | 0729000 Audit Services | (420,000,000) | | | | (420,000,000) | |
| | | Total Expenditure | (5,935,070,000) | 37,228,377,179 | (18,921,930,808) | 64,076,423,629 | 76,447,800,000 | |
| | | Parliament | (400,000,000) | 1,000,000,000 | - | - | 600,000,000 | |
| | | Judiciary | - | 100,000,000 | (300,000,000) | 70,000,000 | (130,000,000) | |
| | | Executive | (5,535,070,000) | 36,128,377,179 | (18,621,930,808) | 64,006,423,629 | 75,977,800,000 | |

THIRD SCHEDULE: EXPENDITURES UNDER ARTICLE 223 OF THE CONSTITUTION

| S/No | Vote/Programme/ Project/Item | Current | Approved Additional Capital | Total | Exchequer Disbursement | Disbursement Date | Committee Approval |
|--|---|---------------|--------------------------------|---------------|---------------------------|---|-----------------------|
| Part A: Ministerial Expenditure | | | | | | | |
| 1 | 1011 Executive Office of the President | 790,000,000 | 110,000,000 | 900,000,000 | 318,512,436 | | |
| | 0701000 General Administration Planning and Support Services | 790,000,000 | 110,000,000 | 900,000,000 | 318,512,436 | | |
| | Operations and Maintenance | 490,000,000 | 110,000,000 | 600,000,000 | 318,512,436 | 22/12/2025 | Approved |
| | Operations and Maintenance | 300,000,000 | | 300,000,000 | | | |
| 2 | 1012 Office of the Deputy President | 750,000,000 | - | 750,000,000 | 457,001,985 | | |
| | 0734000 Deputy President Services | 750,000,000 | - | 750,000,000 | 457,001,985 | | |
| | Operations and Maintenance | 750,000,000 | | 750,000,000 | 457,001,985 | 1/16/2026 & 06/02/2026 & 08/02/2026 & 27/02/2026 | Approved |
| 3 | 1017 State House | 4,500,000,000 | - | 4,500,000,000 | 4,374,057,254 | | |
| | 0704000 State House Affairs | 4,500,000,000 | - | 4,500,000,000 | 4,374,057,254 | | |

| S/ No | Vote/Programme/ Project/Item | Current | Approved Additional Capital | Total | Exchequer Disbursement | Disbursement Date | Committee Approval |
|-------|---|---------------|-----------------------------|---------------|------------------------|--|--------------------|
| | Other Operating Expenses & Operations and Maintenance | 4,500,000,000 | | 4,500,000,000 | 4,374,057,254 | 15/12/2025, 16/12/2025, 22/12/2025 & 23/12/2025 & 1/16/2026 & 11/02/2026 | Approved |
| 4 | 1025 National Police Service | 2,300,000,000 | - | 2,300,000,000 | 2,077,539,300 | | |
| | 0601000 Policing Services | 2,300,000,000 | - | 2,300,000,000 | 2,077,539,300 | | |
| | Medical Insurance/Group Life Operations and Maintenance | 2,000,000,000 | | 2,000,000,000 | 2,000,000,000 | 17/02/2026 | Approved |
| | 300,000,000 | | | 300,000,000 | 77,539,300 | 02/12/2026 | Approved |
| 5 | 1026 State Department for Internal Security & National Administration | 7,000,000,000 | - | 7,000,000,000 | 5,500,000,000 | | |
| | 0629000 General Administration and Support Services | 7,000,000,000 | - | 7,000,000,000 | 5,500,000,000 | | |
| | Security Operations | 7,000,000,000 | | 7,000,000,000 | 5,500,000,000 | 22/9/2025 & 21/10/2025, 3/11/2025 & 11/11/2025 & 18/2/2026 | Approved |
| 6 | 1032 State Department for Devolution | 60,000,000 | - | 60,000,000 | 60,000,000 | | |
| | 0712000 Devolution Services | 60,000,000 | - | 60,000,000 | 60,000,000 | | |

| S/ No | Vote/Programme/ Project/Item | Current | Approved Additional Capital | Total | Exchequer Disbursement | Disbursement Date | Committee Approval |
|-------|--|---------------|-----------------------------|---------------|------------------------|------------------------------------|-----------------------|
| | Operations and Maintenance | 60,000,000 | | 60,000,000 | 60,000,000 | 24/10/2025 | The Committee rejects |
| 7 | 1033 State Department for Special Programmes | 9,050,413,100 | - | 9,050,413,100 | 2,788,918,333 | - | |
| | 0733000 Accelerated ASAL Development | 9,050,413,100 | - | 9,050,413,100 | 2,788,918,333 | | |
| | Emergency Relief (food, medicine, blankets, cash grant, tents and other) | 9,000,000,000 | | 9,000,000,000 | 2,738,505,233 | 5/11/2025, 24/11/2025 & 11/12/2025 | Approved |
| | Operations and Maintenance | 50,413,100 | | 50,413,100 | 50,413,100 | 19/11/2025 | Approved |
| 8 | 1064 State Department for Technical Vocational Education and Training | - | 120,000,000 | 120,000,000 | - | - | |
| | 0505000 Technical Vocational Education and Training | - | 120,000,000 | 120,000,000 | - | - | |
| | Wings to Fly phase Project- funded by the KFW- the Federal Republic of Germany | | 120,000,000 | 120,000,000 | | | |
| 9 | 1065 State Department for Higher Education | 3,880,965,844 | 150,000,000 | 4,030,965,844 | 4,030,965,844 | | |
| | 0504000 University Education | 3,880,965,844 | 150,000,000 | 4,030,965,844 | 4,030,965,844 | | |

| S/ No | Vote/Programme/ Project/Item | Current | Approved Additional Capital | Total | Exchequer Disbursement | Disbursement Date | Committee Approval |
|-------|---|---------------|-----------------------------|---------------|------------------------|-------------------|--------------------|
| | Current Transfer | 3,880,965,844 | | 3,880,965,844 | 3,880,965,844 | 12/05/2025 | Approved |
| | Construction of Administration Block and Lecture Theatre project under Koitalel Samoei University College | | 150,000,000 | 150,000,000 | 150,000,000 | 26/01/2026 | Approved |
| 10 | 1066 State Department for Basic Education 0501000 Primary Education | 3,100,000,000 | 1,656,477,207 | 4,756,477,207 | 3,100,000,000 | - | |
| | School Infrastructure Nyamira County Project | | 1,656,477,207 | 1,656,477,207 | - | - | |
| | 0502000 Secondary Education | 3,100,000,000 | - | 3,100,000,000 | 3,100,000,000 | | |
| | Current Grant | 3,100,000,000 | | 3,100,000,000 | 3,100,000,000 | 15/12/2025 | Approved |
| 11 | 1071 The National Treasury 0717000 General Administration and Planning and Support Services | 2,175,100,000 | 3,929,515,043 | 6,104,615,043 | 3,802,653,586 | | |
| | Kenya Affordable Housing Finance Project | | 3,929,515,043 | 3,929,515,043 | 1,875,165,103 | | |
| | Kenya Affordable Housing Finance Project | | 1,881,515,043 | 1,881,515,043 | 1,875,165,103 | 22/102/2025 | Approved |
| | Acquisition of a Disaster Recovery Site at Konza Technopolis and | | 2,048,000,000 | 2,048,000,000 | | | |

| S/ No | Vote/Programme/ Project/Item | Current | Approved Additional Capital | Total | Exchequer Disbursement | Disbursement Date | Committee Approval |
|-----------|--|----------------------|-----------------------------|----------------------|------------------------|-------------------|--------------------|
| | Upgrade of KRA IT infrastructure & Core System Upgrade | | | | | | |
| | 0719000 Economic and Financial Policy Formulation and Management | 2,175,100,000 | - | 2,175,100,000 | 1,927,488,483 | | |
| | Current Grant | 2,175,100,000 | | 2,175,100,000 | 1,927,488,483 | 15/12/2025 | Approved |
| 12 | 1072 State Department for Economic Planning | | 2,635,548,246 | 2,635,548,246 | 2,629,994,547 | | |
| | 0707000 National Statistical Information Services | | 2,635,548,246 | 2,635,548,246 | 2,629,994,547 | | |
| | The Eastern Africa Regional Statistics Program for Results | | 2,635,548,246 | 2,635,548,246 | 2,629,994,547 | 18/12/2025 | Approved |
| 13 | 1082 State Department for Medical Services | - | 8,049,974,412 | 8,049,974,412 | - | - | |
| | 0410000 Curative & Reproductive Maternal New Born Child Adolescent Health RMNCAH | | 8,049,974,412 | 8,049,974,412 | | | |
| | Kenya Covid 19 Health Emergency Response Project | | 8,049,974,412 | 8,049,974,412 | | | |
| 14 | 1083 State Department for Public Health and | 5,630,000,000 | - | 5,630,000,000 | | | |

| S/ No | Vote/Programme/ Project/Item | Current | Approved Additional Capital | Total | Exchequer Disbursement | Disbursement Date | Committee Approval |
|-------|---|---------------|-----------------------------|----------------|------------------------|-------------------|--------------------|
| | Professional Standards | | | | | | |
| | 0407000 Health Resources Development and Innovation | 5,630,000,000 | - | 5,630,000,000 | | | |
| | Contractual Employees- Health Interns | 5,630,000,000 | | 5,630,000,000 | | | |
| 15 | 1091 State Department for Roads | - | 23,093,106,803 | 23,093,106,803 | 4,093,106,803 | - | |
| | 0202000 Road Transport | - | 23,093,106,803 | 23,093,106,803 | 4,093,106,803 | - | |
| | Modogashe-Habasweini-Samatar and Rhamu Mandera Road Project | | 4,093,106,803 | 4,093,106,803 | 4,093,106,803 | 15/12/2025 | Approved |
| | Multinational Horn of Africa Isiolo-Mandera Corridor Upgrading of Elwak-Rhamu(A13) Road | | 2,000,000,000 | 2,000,000,000 | | | |
| | China Development Bank (CDB) Co-Financed Projects | | 10,500,000,000 | 10,500,000,000 | | | |
| | Nairobi Intelligent Transport System(ITS) Establishment and | | 5,000,000,000 | 5,000,000,000 | | | |

| S/No | Vote/Programme/Project/Item | Current | Approved Additional Capital | Total | Exchequer Disbursement | Disbursement Date | Committee Approval |
|------|---|---------|-----------------------------|---------------|------------------------|-------------------|--------------------|
| | Junction Improvement | | | | | | |
| | Kitale -Morphus Road Project | | 1,000,000,000 | 1,000,000,000 | | | |
| | Dualling of Mombasa Mariakani | | 500,000,000 | 500,000,000 | | | |
| 16 | 1092 State Department for Transport | - | 8,360,941,581 | 8,360,941,581 | - | - | |
| | 0204000 Marine Transport | | 6,300,000,000 | 6,300,000,000 | - | | |
| | Mombasa Special Economic Zone Project(Dongo Kundu) | | 6,300,000,000 | 6,300,000,000 | | | |
| | 0203000 Rail Transport | - | 2,060,941,581 | 2,060,941,581 | | | |
| | Supply and Commissioning of Kenya Railway | | 2,060,941,581 | 2,060,941,581 | | | |
| | Commissioning of Kenya Railway Corporation Rolling Stock Maintenance Workshop | | | | | | |
| | Equipment and Capacity Building Project | | | | | | |

| Sl/No | Vote/Programme/Project/Item | Current | Approved Additional Capital | Total | Exchequer Disbursement | Disbursement Date | Committee Approval |
|-------|---|-------------|-----------------------------|---------------|------------------------|-------------------|--------------------|
| 17 | 1109 State Department for Water & Sanitation 1017000 Water and Sewerage Infrastructure Development Thwake Multipurpose Water Development Program | - | 1,718,995,784 | 1,718,995,784 | 297,211,702 | - | |
| | 1004000 Water Resources Management | - | 1,601,098,784 | 1,601,098,784 | 297,211,702 | | |
| | Coastal Region Water Security and Climate Resilience Project (CRWSCRRP) | | 1,156,098,784 | 1,156,098,784 | | | |
| | Nairobi Water and Sanitation Project CKE-1135 | | 300,000,000 | 300,000,000 | 297,211,702 | 02/12/2026 | Approved |
| | Rehabilitation and Augmentation of Lotioktok Water Supply & Sanitation Project | | 145,000,000 | 145,000,000 | | | |
| 18 | 1134 State Department for | 269,000,000 | - | 269,000,000 | 105,000,000 | - | |

| S/No | Vote/Programme/Project/Item | Current | Approved Additional Capital | Total | Exchequer Disbursement | Disbursement Date | Committee Approval |
|------|--|-------------|-----------------------------|---------------|------------------------|-------------------|--------------------|
| | Culture, The Arts and Heritage | | | | | | |
| | 0902000 Culture/Heritage | 269,000,000 | - | 269,000,000 | 105,000,000 | | |
| | Operations and Maintenance | 269,000,000 | | 269,000,000 | 105,000,000 | 26/01/2026 | Approved |
| 19 | 1135 State Department for Youth Affairs and Creative Economy | 317,700,000 | - | 317,700,000 | - | - | |
| | 0748000 Youth Development Services | 317,700,000 | - | 317,700,000 | - | | |
| | Operations and Maintenance | 317,700,000 | | 317,700,000 | | | |
| 20 | 1152 State Department for Energy | - | 311,000,000 | 311,000,000 | - | - | |
| | 0213000 Power Transmission and Distribution | | 311,000,000 | 311,000,000 | - | - | |
| | Kenya Electricity Expansion Project | | 111,000,000 | 111,000,000 | | | |
| | Reinforcement of Electricity Transmission Network(RETNET) | | 200,000,000 | 200,000,000 | | | |
| 21 | 1169 State Department for Agriculture | - | 1,000,000,000 | 1,000,000,000 | 1,000,000,000 | - | |

| S/ No | Vote/Programme/ Project/Item | Current | Approved Capital | Additional Capital | Total | Exchequer Disbursement | Disbursement Date | Committee Approval |
|-------|---|---------------|---------------------|-----------------------|---------------|---------------------------|------------------------|-----------------------|
| | 0107000 General Administration Planning and Support Services Capital Grants | - | 1,000,000,000 | 1,000,000,000 | 1,000,000,000 | 1,000,000,000 | 18/9/2025 | Approved |
| 22 | 1173 State Department for Cooperatives | | 2,000,000,000 | 2,000,000,000 | 2,000,000,000 | 2,000,000,000 | - | Approved |
| | 0304000 Cooperative Development and Management Capital Grants | | 2,000,000,000 | 2,000,000,000 | 2,000,000,000 | 2,000,000,000 | 01/02/2026 | Approved |
| 23 | 1176 State Department for Micro, Small and Medium Enterprises Development | - | 3,577,812,550 | 3,577,812,550 | 3,577,812,550 | 1,003,012,200 | 11/2/2026 & 17/02/2026 | Approved |
| | 0316000 Promotion and Development of MSMEs | | 3,577,812,550 | 3,577,812,550 | 3,577,812,550 | 1,003,012,200 | 11/2/2026 & 17/02/2026 | Approved |
| 24 | 1185 State Department for Social Protection and Senior Citizens Affairs | 3,710,000,000 | - | 3,710,000,000 | 3,710,000,000 | 3,560,000,000 | - | |
| | 0909000 National Social Safety Net | 3,710,000,000 | - | 3,710,000,000 | 3,710,000,000 | 3,560,000,000 | 22/10/2025 | Approved |
| | Cash Transfer Operations and Maintenance | 3,560,000,000 | 150,000,000 | 3,560,000,000 | 3,560,000,000 | 3,560,000,000 | 22/10/2025 | Approved |

| S/ No | Vote/Programme/ Project/Item | Current | Approved Additional Capital | Total | Exchequer Disbursement | Disbursement Date | Committee Approval |
|-------|---|-----------------------|-----------------------------|------------------------|------------------------|-------------------|--------------------|
| 25 | 1221 State Department for East African Community Affairs | 108,000,000 | - | 108,000,000 | | | |
| | 0305000 East African Affairs and Regional Integration | 108,000,000 | - | 108,000,000 | | | |
| | Operations and Maintenance | 108,000,000 | | 108,000,000 | | | |
| 26 | 1281 National Intelligence Service | 1,000,000,000 | - | 1,000,000,000 | - | - | |
| | 0804000 National Security Intelligence | 1,000,000,000 | - | 1,000,000,000 | - | - | |
| | Security Operations | 1,000,000,000 | | 1,000,000,000 | | | |
| 27 | 1311 Office of the Registrar of Political Parties | 200,000,000 | - | 200,000,000 | 200,000,000 | | |
| | 0614000 Registration, Regulation and Funding of Political Parties | 200,000,000 | - | 200,000,000 | 200,000,000 | | |
| | Current Grant | 200,000,000 | | 200,000,000 | 200,000,000 | 10/01/2025 | Approved |
| | Total | 44,841,178,944 | 56,713,371,626 | 101,554,550,569 | 41,337,973,990 | | |





THE NATIONAL ASSEMBLY

THIRTEENTH PARLIAMENT - FIFTH SESSION - 2026

BUDGET AND APPROPRIATIONS COMMITTEE

THE DEPARTMENTAL COMMITTEES OBSERVATIONS AND POLICY RECOMMENDATIONS MATRIX FOR THE
SUPPLEMENTARY BUDGET I FOR FY 2026/27

PARLIAMENTARY BUDGET OFFICE
THE NATIONAL ASSEMBLY
PARLIAMENT BUILDINGS
NAIROBI

MAR 2026

ANNEX 1: DEPARTMENTAL COMMITTEES OBSERVATIONS AND POLICY RECOMMENDATIONS

| DEPARTMENTAL COMMITTEE | OBSERVATIONS | POLICY RECOMMENDATIONS |
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| <p>Departmental Committee on Social Protection</p> | <p>State Department for Gender and Affirmative Action (Vote 1212)</p> <p>1. The Committee observed that in FY 2023/24, an amount of KShs. 14 million earmarked for the National Government Affirmative Action Fund (NGAAF) for Kisii and Nakuru counties was erroneously reverted to the Consolidated Fund at the close of the financial year and has since been reinstated in the current Supplementary Budget to benefit the intended counties.</p> <p>State Department for Children Services (Vote 1186)</p> <p>1. The Committee observed that the Child Welfare Society of Kenya has, over the years, played a critical role in supporting access to education for vulnerable children through sponsorships and scholarships; however, a significant number of beneficiaries have accumulated substantial fee arrears, placing them at risk of being sent home from school, necessitating urgent funding to clear outstanding arrears.</p> <p>2. The Committee observed that there exists a mismatch between revised budget allocations and Key Performance Indicator (KPI) targets, with some projects having targets revised upwards to 100 percent completion despite having no corresponding funding.</p> <p>3. The Committee observed that the State Department had only utilized 11.6 percent of its total development allocation, indicating low absorption and weak project execution.</p> | <p>1. That, by 30th June 2026, the Cabinet Secretary responsible for Public Service submits a comprehensive framework for NYS Enterprise Limited.</p> |

4. The Committee observed that there has been a continued rise in the number of street families across urban centers while budgetary allocations to rehabilitation programs are declining.

State Department for Youth Affairs and Creative Economy (Vote 1135)

1. The Committee observed that labor mobility programs present an opportunity to address youth unemployment and enhance foreign exchange earnings.
2. The Committee observed that the National Youth Council plays a critical role in youth participation, particularly in an election period.

State Department for Social Protection and Senior Citizens Affairs (Vote 1185)

1. The Committee observed that KSEIP II is significantly underfunded with only KShs. 10 million provided against a requirement of KShs. 130 million.

State Department for Public Service (NYS)

1. The Committee observed that NYS Enterprise Limited has been established to commercialize programs and generate Appropriation-in-Aid.

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| <p>Departmental Committee on Justice and Legal Affairs</p> | <p>Judiciary</p> <ol style="list-style-type: none"> 1. The Committee observed that the Judiciary faces inadequate funding, IFMIS limitations and delayed exchequer releases. <p>State Law Office and Department of Justice</p> <ol style="list-style-type: none"> 1. The Committee observed that the State Law Office faces staff retention challenges due to uncompetitive remuneration. <p>State Department for Correctional Services</p> <ol style="list-style-type: none"> 1. The Committee observed the need for inter-agency collaboration to decongest prisons. 2. The Committee observed the need to leverage PPPs and available land for food production. <p>Independent Electoral and Boundaries Commission</p> <ol style="list-style-type: none"> 1. The Committee observed that the Commission should submit supporting documents for pending bills. <p>Office Of the Director of Public Prosecutions</p> <ol style="list-style-type: none"> 1. The Committee observed that the Office faces funding, staffing and operational challenges. <p>Commission On Administrative Justice</p> <ol style="list-style-type: none"> 1. The Committee observed the need to enhance awareness of its mandate. <p>Witness Protection Agency</p> <ol style="list-style-type: none"> 1. The Committee observed that the Agency plays a critical role in witness protection. 2. The Committee observed that the Agency supports 70 witnesses and 94 dependents. | |
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| | <p>3. The Committee observed that the current budget limits operational flexibility.</p> <p>Ethics And Anti-Corruption Commission</p> <p>1. The Committee observed that the Commission requires motor vehicles following asset loss.</p> <p>Registrar Of Political Parties</p> <p>1. The Committee observed that the Office faces litigation challenges.</p> <p>2. The Committee observed that the Office is understaffed.</p> <p>3. The Committee observed that the Office faces transport constraints.</p> | |
| <p>Departmental Committee on Labour</p> | <p>1. The Committee observed that new capital projects have been introduced despite incomplete projects.</p> <p>2. The Committee observed slow implementation of donor-funded projects.</p> <p>3. The Committee observed persistent underfunding affecting program implementation.</p> | <p>1. That circulars on remuneration be issued before budget finalization.</p> <p>2. That, by 21st May 2026, outdated labor laws be reviewed and submitted.</p> <p>3. That PSC aligns internship programs to the financial year.</p> |

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| <p>Departmental Committee on Administration and Internal Security</p> | <ol style="list-style-type: none"> 1. The Committee observed that supplementary estimates are driven by personnel costs and operational needs. 2. The Committee observed discrepancies in Article 223 withdrawals. 3. The Committee observed emerging unfunded priorities. 4. The Committee observed the need for supplementary allocations. 5. The Committee observed underfunded security and administrative areas. 6. The Committee observed resource optimization measures by agencies. | |
| <p>Departmental Committee on Health</p> | <p>State Department For Medical Services</p> <ol style="list-style-type: none"> 1. The Committee observed that budget cuts have strained agencies and payroll obligations. 2. The Committee observed capacity gaps in NESP implementation. <p>State Department For Public Health And Professional Standards</p> <ol style="list-style-type: none"> 1. The Committee observed lack of framework for intergovernmental agreements. | <p>State Department For Medical Services</p> <ol style="list-style-type: none"> 1. That training on NESP be implemented and report submitted within 60 days. 2. That a payment plan be developed to clear KEMSA arrears. 3. That a Cabinet Memorandum be submitted within 30 days. <p>State Department For Public Health And Professional Standards</p> <ol style="list-style-type: none"> 1. That a framework for agreements be established within 30 days. 2. That strategic health programmes be ring-fenced. |
| <p>Departmental Committee on Sports and Culture</p> | <p>State Department For Sports</p> | |

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| | <ol style="list-style-type: none"> 1. The Committee observed that in FY 2025/26 approved estimates, the State Department for Sports was allocated KShs. 1.63 billion and KShs. 15.84 billion under recurrent and development expenditures respectively, and that the recurrent expenditure has been revised to KShs. 1.66 billion, an increase of KShs. 28.90 million, while the development expenditure has been revised to KShs. 20.64 billion, an increase of KShs. 4.80 billion. 2. The Committee observed that the increase in recurrent expenditure is attributable to higher personnel emoluments and enhanced Appropriation-in-Aid collection at the Sports Registrar, while the increase in development expenditure is due to land compensation for Posta Sports Ground amounting to KShs. 3.8 billion and enhanced Appropriation-in-Aid collection at the Sports, Arts and Social Development Fund (SASDF) by KShs. 1 billion. 3. The Committee observed that the State Department is seeking approval from the National Treasury for an upward revision of the Appropriation-in-Aid ceiling for SASDF by KShs. 5.9 billion to support implementation of approved sports programmes and projects, which SASDF projects to collect within the current financial year. 4. The Committee observed that funds from the Sports, Arts and Social Development Fund are constrained due to major financial commitments towards completion of infrastructure projects, including Talanta Sports City, Moi International Sports Complex, Nyayo National Stadium, and training grounds, with an outstanding balance of KShs. 11.37 billion required to complete stadiums earmarked for AFCON 2027. 5. The Committee observed that the State Department requires USD 30 million (approximately KShs. 3.9 billion) per host country to host AFCON 2027, payable not later than 30th March 2026; however, the hosting fee has been provided for in the FY 2026/27 estimates, which is beyond |
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| | <p>CAF timelines, and that other host countries, namely Tanzania and Uganda, have already honoured their commitments.</p> <p>6. The Committee observed that Sports Kenya requires KShs. 300 million to secure its land through construction of a perimeter wall, noting that the approximately 1,000-acre land in Kasarani has faced persistent encroachment threats.</p> <p>State Department For Culture, The Arts And Heritage</p> <p>1. The Committee observed that in FY 2025/26 approved estimates, the State Department for Culture, the Arts and Heritage was allocated KShs. 2.77 billion and KShs. 812.98 million under recurrent and development expenditures respectively, and that the recurrent expenditure has been revised to KShs. 3.12 billion, an increase of KShs. 345.97 million, while the development expenditure has been revised to KShs. 967.98 million, an increase of KShs. 155 million.</p> <p>2. The Committee observed that the increase in recurrent expenditure is due to previously unfunded programmes, including county cultural festivals and records management programmes, while the increase in development expenditure is attributable to funding of three projects, namely refurbishment of Archives offices, civil works on Jaramogi Oginga Odinga Mausoleum, and establishment of Samburu Music Studio.</p> <p>3. The Committee observed that the National Treasury approved expenditures under Article 223 of the Constitution amounting to KShs. 269 million towards three annual cultural festivals, namely Kenya Music and Cultural Festival, Kapkungo Cultural Festival, and Piny Luo Cultural Festival, of which KShs. 105 million was disbursed on 26th January 2026.</p> | |
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4. The Committee observed that the National Lottery Board, which is a State Agency under the State Department as per Executive Order No. 1 of 2025, has an allocation increase of KShs. 425 million under Vote 1011: Executive Office of the President, which is inconsistent with the Executive Order.

State Department For Youth Affairs And Creative Economy

1. The Committee observed that in FY 2025/26 approved estimates, the State Department for Youth Affairs and Creative Economy, under which the Committee oversees the Film Development Services programme, was allocated KShs. 811.15 million and KShs. 454.70 million under recurrent and development expenditures respectively, with no changes in the Supplementary Estimates.
2. The Committee observed that the Kenya Film Commission is collaborating with the National Government Constituency Development Fund (NGCDF) to establish film hubs as innovation incubators, and requires KShs. 244 million for acquisition of state-of-the-art equipment and establishment of editing suites.
3. The Committee observed that the State Department is affected by staffing gaps arising from retirement and natural attrition, with an approved establishment of 598 staff against an in-post of 20, and requires KShs. 135 million for staff recruitment and establishment of a Creative Economy Directorate.
4. The Committee observed that the Kenya Film Commission requires funding to operationalize the African Audio-Visual Cinema Commission (AACC) Secretariat, following Kenya's commitment to host the Secretariat for three years with an annual budget of KShs. 100 million, noting that the Secretariat has not been funded despite the potential

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| | <p>benefits in job creation, talent promotion, and positioning Kenya as a film production hub.</p> | |
| <p>Departmental Committee on Regional Development</p> | <p>State Department For Devolution</p> <ol style="list-style-type: none"> 1. The Committee observed that in FY 2025/26, the State Department for Devolution had an approved budget allocation of KShs. 17.25 billion, comprising KShs. 1.33 billion for recurrent expenditure and KShs. 15.92 billion for development expenditure. 2. The Committee observed that under Supplementary Estimates No. 1 for FY 2025/26, the State Department's budget was revised downwards by KShs. 1.68 billion, represented by an increase of KShs. 62.35 million under recurrent expenditure and a decrease of KShs. 1.74 billion under development expenditure. 3. The Committee observed that the State Department incurred expenditures under Article 223 of the Constitution amounting to KShs. 60 million towards preparations for the Siaya International Trade and Investment Conference, with funds disbursed to Siaya County on 7th November 2025. 4. The Committee observed that the decrease in development expenditure is attributable to adjustments under KDSP II, where capacity building and technical assistance declined by KShs. 1,739.0 million. 5. The Committee observed that a joint cooperation framework has been established between the National Government and Nairobi County to improve urban service delivery, but requires national government support due to absence of parallel county funding. | <p>Article 223 Expenditures Recommendations</p> <ol style="list-style-type: none"> 1. That, KShs. 4.6 billion incurred by the State Department for Special Programmes relating to relief and rehabilitation be approved. 2. That, KShs. 60 million incurred by the State Department for Devolution relating to Siaya International Trade and Investment Conference be approved. |

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| | <p>6. The Committee observed the need to develop tools for performance assessment of devolved functions in counties.</p> <p>7. The Committee observed that the State Department has critical unfunded priority areas including asset transfer, KDSP II assessment, IGRTC and UNDP support.</p> <p>State Department For Special Programmes</p> <p>1. The Committee observed that in FY 2025/26, the State Department had an approved estimate of KShs. 653.7 million.</p> <p>2. The Committee observed that the budget was revised upwards by KShs. 12.87 billion under recurrent expenditure.</p> <p>3. The Committee observed that KShs. 8.6 billion was incurred under Article 223 for drought interventions.</p> <p>4. The Committee observed that emergency response supported 12,716 households and 55,476 persons but gaps remain in preparedness.</p> <p>5. The Committee observed that staffing gaps persist due to unapproved recruitment.</p> <p>State Department For ASALs And Regional Development</p> <p>1. The Committee observed that the State Department had an approved estimate of KShs. 10.88 billion.</p> <p>2. The Committee observed that the budget was revised upwards by KShs. 3.92 billion.</p> <p>3. The Committee observed that pending bills stand at KShs. 11.24 billion.</p> <p>4. The Committee observed that NEDI transfer was not supported with resources.</p> | |
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| | <p>5. The Committee observed that Regional Development Authorities face a recurrent shortfall of KShs. 786.02 million.</p> | |
| <p>Departmental Committee on Defence, Intelligence and Foreign Relations</p> | <p>Ministry Of Defence (MOD)</p> <ol style="list-style-type: none"> 1. The Committee observed that the Ministry of Defence budget has been revised upwards from KES 202.32 billion to KES 226.45 billion, representing an increase of KES 24.13 billion (11.93 percent). 2. The Committee observed that the increase is attributed to allocations for personnel emoluments, infrastructure, security operations, and salary review. 3. The Committee observed that new strategic intervention projects raise risks of duplication of allocations and mandate dilution. 4. The Committee observed that the Ministry inherited pending bills of KES 850 million under KMC, with KES 500 million settled and KES 299 million outstanding. 5. The Committee observed that the Ministry has not withdrawn funds under Article 223. 6. The Committee observed that key infrastructure projects including FRRH Kabete and Marsabit Barracks have stalled due to financing constraints. 7. The Committee observed that delays pose risks of cost escalation, sunk costs, and institutional credibility erosion. <p>State Department For Diaspora Affairs</p> <ol style="list-style-type: none"> 1. The Committee observed that the Department's allocation increased to KES 731.83 million, entirely recurrent. | <ol style="list-style-type: none"> 1. That, the Ministry of Defence limits involvement in non-core projects to areas of comparative advantage. 2. That, within three months, the Ministry submits a detailed project list to avoid duplication. 3. That, within three months, a financing plan for stalled projects be submitted. 4. That, within three months, a roadmap for KMC financial independence be submitted. 5. That, within three months, a cost-benefit analysis for the Vatican mission be submitted. 6. That, within three months, a rationalization plan for diplomatic missions be submitted. |

2. The Committee observed that reallocations support diaspora services and repatriation.
3. The Committee observed increased demand for emergency response due to global tensions.
4. The Committee observed that the Department has not withdrawn funds under Article 223.

State Department For Foreign Affairs

1. The Committee observed a net increase in recurrent expenditure to KES 23,745.67 million.
2. The Committee observed allocations for diplomacy, staffing, and UNEA hosting.
3. The Committee observed pending bills of KES 870.92 million.
4. The Committee observed unfunded priorities amounting to KES 17,425.80 million.
5. The Committee observed the need for mission rationalization.

State Department For East African Community

1. The Committee observed an increase in allocation to KES 1,173 million.
2. The Committee observed funding for EAC summit and infrastructure.
3. The Committee observed pending bills and unfunded priorities.
4. The Committee observed that the Department has not withdrawn funds under Article 223.

National Intelligence Service

1. The Committee observed that the budget increased to KES 61,447.23 million.

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| | <ol style="list-style-type: none"> 2. The Committee observed allocations for intelligence modernization and operations. 3. The Committee observed no Article 223 withdrawals and no pending bills. | |
| <p>Departmental Committee on Tourism and Wildlife</p> | <p>State Department For Tourism</p> <ol style="list-style-type: none"> 1. The Committee observed that the State Department for Tourism has proposed Supplementary Estimates I of KSh. 17.25 billion for FY 2025/26, comprising KSh. 11.65 billion for recurrent expenditure and KSh. 5.6 billion for development expenditure. 2. The Committee observed that the increase in development expenditure by KSh. 590 million is attributable to an upward revision of AIA projections by the Tourism Fund from KSh. 5,010 million to KSh. 5,600 million. 3. The Committee observed that the Tourism Regulatory Authority has proposed to increase its AIA from KSh. 390 million to KSh. 649.5 million, driven by onboarding of short-term rental facilities and previously unregulated tourism enterprises, alongside enhanced compliance measures. 4. The Committee observed that the merger of the Tourism Research Institute and the Kenya Tourism Board is at an advanced stage to integrate research, analytics, and destination marketing. <p>State Department For Wildlife</p> <ol style="list-style-type: none"> 1. The Committee observed that the State Department for Wildlife has proposed Supplementary Estimates I of KSh. 16.4 billion for FY 2025/26, comprising KSh. 13.57 billion for | <ol style="list-style-type: none"> 1. That, upon approval of Supplementary Estimates I FY 2025/26, the Principal Secretary ensures procurement for Tourism Fund projects is fast-tracked to prevent delays and enhance budget absorption. 2. That, within sixty (60) days, the CEO Tourism Fund submits a report on the winding up of the Tourism Promotion Fund, including legal steps, asset transfer, revenue integration, and timelines. |

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| | <p>recurrent expenditure and KSh. 2.84 billion for development expenditure.</p> <ol style="list-style-type: none"> 2. The Committee observed that revised conservation fees have increased AIA projections from KSh. 9,300 million to KSh. 10,391 million to address operational funding gaps. 3. The Committee observed that as at 31st December 2025, KSh. 2.79 billion had been disbursed for human-wildlife conflict compensation against claims of KSh. 4.31 billion, leaving KSh. 1.51 billion outstanding. 4. The Committee observed that Kenya Wildlife Service faces litigation risks due to delayed compensation, with outstanding obligations of approximately KSh. 1.152 billion. 5. The Committee observed that WRTI Naivasha annex has been affected by flooding, disrupting operations. 6. The Committee observed that WRTI has a funding shortfall of KSh. 177 million against its budget requirement. 7. The Committee observed that the Combating Wildlife Crime in Kenya Project has been terminated following withdrawal of USAID funding. | |
| <p>Departmental Committee on Lands</p> | <p>State Department For Lands And Physical Planning</p> <ol style="list-style-type: none"> 1. The Committee observed that the State Department was allocated KShs. 10,762,558,880 for FY 2025/26, comprising KShs. 5,780,168,880 for recurrent and KShs. 4,982,390,000 for development expenditure, which was revised upwards in Supplementary Estimates No. 1 to KShs. 13,308,564,348, comprising KShs. 5,606,974,348 for recurrent and KShs. 7,701,590,000 for development expenditure. 2. The Committee observed that the State Department had projected AIA collections of KShs. 4,005 billion for FY 2025/26; however, as at 31st December 2025, collections | |

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| | <p>stood at KShs. 1.543 billion, falling short of the half-year target of KShs. 2 billion by KShs. 459.5 million.</p> <ol style="list-style-type: none"> 3. The Committee observed that due to underperformance in AIA collections, the State Department proposed a downward revision from KShs. 4,005 billion to KShs. 3.36 billion, a reduction of KShs. 650 million. Further, as at 28th February 2026, the collection trend had not improved, necessitating an additional downward revision of KShs. 200 million, bringing total reduction to KShs. 850 million (KShs. 4,005 billion to KShs. 3,155 billion). 4. The Committee observed that the State Department carried forward pending bills amounting to KShs. 30,31 million in FY 2024/25, all of which were settled by 31st December 2025; however, outstanding court awards amounting to KShs. 12.5 billion remain unsettled and continue to accrue interest due to budgetary constraints. 5. The Committee observed that in FY 2025/26, Kedong Ranch was allocated KShs. 1,523 million against an annual requirement of KShs. 1,723 million, necessitating budget realignment, which was approved by the National Treasury and reflected in Supplementary Estimates No. 1. 6. The Committee observed that the State Department requested additional funding of KShs. 3 billion to facilitate land purchases approved by the Land Settlement Fund Board of Trustees for settlement of the landless, against an overall requirement exceeding KShs. 50 billion. <p>National Land Commission</p> <ol style="list-style-type: none"> 1. The Committee observed that the National Land Commission has an approved budget of KShs. 3,359.3 million for FY 2025/26, comprising KShs. 2,803.2 million for recurrent and KShs. 556.1 million for development expenditure, with Supplementary Estimates No. 1 proposing | |
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| | <p>an increase of KShs. 1,500 million (44.7 percent) under recurrent expenditure.</p> <p>2. The Committee observed that the additional KShs. 1.5 billion comprises KShs. 1 billion for Legal Affairs and Dispute Resolution and KShs. 500 million for Historical Land Injustices.</p> <p>3. The Committee observed that the Commission has underfunded priority areas, including: i) Lands Administration Activities (KShs. 300 million), which involve ground verification and site inspections to establish land parcel status, with inadequate funding affecting titling, allotment, and lease verification processes; and (ii) State of Land Use Baseline (KShs. 200 million), required to generate reliable land use data to support national and county planning and implementation of development priorities under the BETA agenda.</p> | |
| <p>Departmental Committee on Energy</p> | <p>State Department For Energy</p> <p>1. The Committee observed that the allocation for the State Department for Energy has been reduced by KShs. 3.56 billion, comprising an increase of KShs. 151.74 million for recurrent expenditure and a decrease of KShs. 3.71 billion for development expenditure.</p> <p>2. The Committee observed that the reduction in development expenditure by KShs. 3.71 billion (7.21 percent) has affected key projects, including the National System Control Centre & Mankindu SS, Kenya Green & Resilient Expansion of Energy – Phase II, Olkaria I</p> | <p>Non-Financial Recommendations</p> <p>State Department For Energy</p> <p>1. That, the Principal Secretary for Energy, in conjunction with the Principal Secretary for the National Treasury, ensures that wayleave compensation is incorporated into future loan agreements and that adequate counterpart funding is ring-fenced to support timely project implementation.</p> <p>2. That, the Principal Secretary for the National Treasury and the Principal Secretary for Energy implement structured improvements to the e-GP</p> |

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| | <p>rehabilitation, Narok–Bomet Transmission Line, and Last Mile Electricity Connectivity III.</p> <ol style="list-style-type: none"> The Committee observed that the State Department has continued to experience low absorption of foreign-funded projects, largely due to inadequate counterpart funding, particularly for wayleave acquisition, which constrains timely project implementation. The Committee observed that challenges associated with the e-Government Procurement (e-GP) system have slowed project implementation and budget absorption due to procurement delays affecting supply of critical materials, particularly in Kenya Power and REREC projects. The Committee observed that lack of accurate and up-to-date electrification data across constituencies by Kenya Power and REREC limits identification of underserved areas, efficient resource allocation, and targeted electrification strategies. The Committee observed that the Kenya Off-Grid Solar Access Project (KOSAP), a World Bank-funded initiative targeting approximately 277,000 households across 14 underserved counties, is expected to end in September 2026. The Committee observed that despite a National Treasury commitment of KShs. 5.2 billion to address non-functional lithium batteries and inadequate fuel storage in hybrid stations, no full budgetary provision has been made, even as off-grid counties remain dependent on costly diesel generation. The Committee observed that increased vandalism and insecurity targeting energy infrastructure has led to higher maintenance costs, operational disruptions, and delayed service delivery, particularly following the lifting of the scrap metal moratorium in 2022. | <p>system, including clear guidelines, time-bound procurement processes, and coordinated transitional exemptions to enhance efficiency and budget absorption.</p> <ol style="list-style-type: none"> That, the Cabinet Secretary for Energy and Petroleum, in collaboration with Kenya Power and REREC, establishes a comprehensive, real-time electrification data system using GIS and other technologies to improve targeting and resource allocation for underserved areas. That, the Principal Secretary for Energy, together with the National Treasury, Kenya Power, and REREC, undertakes a comprehensive status review and acceleration plan for KOSAP components and submits a sustainability framework to ensure continuity beyond project closure. That, the Principal Secretary for Energy, in collaboration with relevant agencies, develops and implements a coordinated national framework for protection of energy infrastructure to address vandalism and enhance continuity of service delivery. <p>State Department For Petroleum</p> <ol style="list-style-type: none"> That, the Principal Secretary for Petroleum, in conjunction with EPRA, conducts a comprehensive review of the Government-to-Government petroleum framework and develops a strengthened supply security framework with diversification and contingency measures. That, the Principal Secretary for Petroleum, in collaboration with the National Treasury, aligns budgetary provisions for the Lokichar–Lamu Pipeline with its deferred status and submits a detailed justification report to the National Assembly. |
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| | <p>State Department For Petroleum</p> <ol style="list-style-type: none"> The Committee observed that the allocation for the State Department for Petroleum has increased by KShs. 31.94 million under recurrent expenditure, with no change in development expenditure. The Committee observed that the increase is intended to support implementation of Phase II salary review for civil servants as determined by the Salaries and Remuneration Commission. The Committee observed that the adequacy of the Government-to-Government petroleum importation framework in ensuring security of supply remains uncertain, particularly under global market disruptions and exposure to Worldwide freight pricing fluctuations. The Committee observed that the Lokichar–Lamu Crude Oil Pipeline Project retains an allocation of KShs. 940 million despite its deferred implementation status, indicating a misalignment between budget provisions and project status. The Committee observed that gas reticulation under the Affordable Housing Programme is funded through the Petroleum Development Levy, while housing construction is funded through the Housing Levy, creating pressure due to limited PDL allocations relative to expanding commitments. The Committee observed that following the exit of Rubis from the NOCK turnaround strategy, the company faces operational and financial challenges, including stockouts, pending bills of KShs. 4.27 billion, and delays in salary and statutory remittances, despite its strategic role in energy security. | <ol style="list-style-type: none"> That, the Principal Secretary for Petroleum, together with the National Treasury and the State Department for Housing, develops a clear financing and cost-sharing framework for gas reticulation to ensure sustainability without overburdening the Petroleum Development Levy. That, the Principal Secretary for Petroleum, in collaboration with the National Treasury and NOCK Board, submits a financial recovery and operational plan to stabilize NOCK operations and strengthen its strategic role in energy security. |
| <p>Departmental Committee on</p> | <p>General Observation</p> | |

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| <p>Agriculture and Livestock</p> | <ol style="list-style-type: none"> 1. The Committee observed that capacity building support for devolution remains a critical function of the National Government as provided under the Constitution. National agricultural strategies have identified significant capacity gaps at the individual level (limited technical skills among county staff), institutional level (weak extension systems), and enabling environment. There is therefore need to enhance capacity building support to counties to strengthen coordination, and improve the knowledge, skills, and competencies of county agricultural technical staff and other stakeholders. <p>State Department for Livestock Development</p> <ol style="list-style-type: none"> 1. The Committee observed that the FY 2025/26 Supplementary Estimates No. 1 proposes an increase in the Department's allocation by KShs. 2,499 million, from KShs. 10,111 million to KShs. 12,611 million, mainly to support feedlot infrastructure development, increased donor funding, and the Livestock Value Chain Support Project. 2. The Committee observed that the Kenya Veterinary Vaccines Production Institute faces production inefficiencies due to obsolete equipment, resulting in high production costs and low output. There is need to modernize the Institute to enhance production capacity, operational efficiency, and vaccine quality, while reducing costs. The project requires KShs. 362 million in FY 2025/26. 3. The Committee observed that the State Department lacks adequate funding to support operations in livestock breeding farms, including provision of animal feed, fuel, and specialized supplies across the 16 farms. The intervention requires KShs. 180 million, which has not been allocated. 4. The Committee observed that livestock training institutions are underfunded, particularly for basic operations, including food, rations, and veterinary inputs, with exchequer support | |
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| | <p>not keeping pace with increasing student enrolment. The Department has requested an additional KShs. 125 million.</p> <p>5. The Committee observed that the State Department requires KShs. 120 million for the ongoing establishment of livestock training institutes in Kitui and Wajir, aimed at serving the Southern rangelands and Coastal regions.</p> <p>6. The Committee observed that sheep and goat breeding farms are underfunded, particularly in provision of operational supplies across 14 genetic improvement centres, requiring KShs. 150 million, which has not been provided.</p> <p>7. The Committee observed that feedlot, fodder, and pasture development programmes remain critical in cushioning pastoralists against recurrent drought. The programme requires additional funding of KShs. 50 million for the Yatta feedlot centre and KShs. 45 million to settle pending bills for the Kiburu feedlot.</p> <p>8. The Committee observed that the Kenya Veterinary Board faces a funding gap of KShs. 46 million required to complete digitalization processes and support effective operations, including deployment of staff to underserved areas, which is critical for enhancing compliance and revenue generation.</p> <p>9. The Committee observed that livestock farmers in Meru County have suffered significant losses due to cattle rustling and drought, with over 1,000 livestock lost, thus affecting livelihoods.</p> <p>10. The Committee observed that the Sustainable Tsetse and Trypanosomiasis Free Areas Project requires an additional KShs. 100 million to support surveillance, mapping, control interventions, and capacity building across 38 counties.</p> <p>11. The Committee observed that the Dairy Training Institute requires an additional KShs. 100 million to support operations, expansion of facilities, technology upgrades, and staff development.</p> |
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| | <p>12. The Committee observed that the Kenya Livestock Commercialization Project (KELCoP) requires additional funding of KShs. 575 million, comprising KShs. 319.23 million for ongoing infrastructure projects and KShs. 255.77 million for transfers under the CGAAB framework.</p> <p>13. The Committee observed that AHITI Kabete requires an additional KShs. 80 million for solarization to support lighting and water pumping at Ngong Campus.</p> <p>14. The Committee observed that the De-Risking, Inclusion and Value Enhancement of Pastoral Economies (DRIVE) project is facing operational constraints due to restrictive budget ceilings limiting the ability of the Kenya Development Corporation to meet its financial commitments. The project requires additional loan financing of KShs. 1,100 million and reallocation of KShs. 140 million from internal savings to support implementation.</p> <p>15. The Committee observed that the Kenya Animal Genetic Resources Centre requires KShs. 57 million to support provision of subsidized sexed semen in line with the Presidential Directive issued in July 2025.</p> <p>State Department for Agriculture</p> <p>1. The Committee observed that the Department's allocation under Supplementary Estimates No. 1 for FY 2025/26 is set to increase by KShs. 22,352 million, comprising KShs. 6,941 million under recurrent expenditure and KShs. 15,411 million under development expenditure.</p> <p>2. The Committee observed that the increase in development expenditure is attributed to programmes including the Sugar Reforms Support Project, Fertilizer Subsidy Programme, Food Security and Crop Diversification Project, Kenya Seed Company subsidy, Tea Reforms Programme, MSME Agricultural Credit through AFC, Integrated Natural</p> | |
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| | <p>Resources Management Programme (INReMP), and Youth and Women Empowerment in Modern Agriculture Project. The Committee observed that the increase in recurrent expenditure is driven by additional Appropriation-in-Aid (AIA) for institutions including the Kenya Sugar Research and Training Institute, Kenya Plant Health Inspectorate Service, Kenya Tea Board, and Kenya Sugar Board, alongside a downward adjustment of KShs. 191.1 million in AIA for the Commodities Fund.</p> <p>3. The Committee observed that KShs. 2 billion has been provided under Supplementary Estimates to settle sugar sector arrears for farmers and employees, with the expenditure having been incurred under Article 223 of the Constitution.</p> <p>4. The Committee observed that the Kenya Sugar Board has been allocated KShs. 5,843 million (AIA) to support sector development, institutional capacity building, and transfer of technical expertise to county governments and stakeholders.</p> <p>5. The Committee observed that the Kenya Sugar Research Institute has recorded an increase in AIA of KShs. 600 million, raising its allocation to KShs. 969 million, with part of the funds supporting capacity building and technology adoption in line with devolution.</p> <p>6. The Committee observed that the Tea Reforms Programme has been allocated KShs. 1 billion against a requirement of KShs. 2 billion, indicating a funding gap that may affect implementation.</p> <p>7. The Committee observed that allocations to donor-funded projects, including the National Agricultural Value Chain Development Project (NAVCDP) and Food Systems Resilience Project (FSRP), have been reduced, affecting conditional grants to counties.</p> <p>8. The Committee observed that the Agriculture and Food Authority allocation remains at KShs. 4,645 million despite</p> |
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| | <p>its strong AIA performance, having collected KShs. 2,579 million as at 31st December 2025 and projecting KShs. 5,100 million by 30th June 2026. The Authority requires an additional KShs. 400 million to support capacity building for devolution and value chain development.</p> <p>10. The Committee observed that the Kenya Agricultural and Livestock Research Organization faces a funding deficit of KShs. 495 million, affecting staff salaries, medical insurance, and remittance of statutory deductions.</p> <p>11. The Committee observed that Kenya Plant Health Inspectorate Service has recorded increased AIA of KShs. 565.2 million, with funds supporting capacity building of counties to meet national and international agricultural standards.</p> <p>12. The Committee observed that the Commodities Fund allocation has been reduced from KShs. 300 million to KShs. 108.9 million following transfer of the sugar loan portfolio, resulting in a deficit of KShs. 191 million and inability to sustain salary payments beyond March 2026.</p> <p>13. The Committee observed that the National Biosafety Authority requires an additional KShs. 120 million to strengthen surveillance, testing, infrastructure, and laboratory capacity for regulation of biotechnology and GMOs.</p> <p>14. The Committee observed that the Tea Board of Kenya's AIA has increased by KShs. 162 million, raising its allocation to KShs. 512.6 million.</p> <p>15. The Committee observed that aggregation centres require an additional KShs. 300 million to settle pending bills and complete ongoing projects, which are critical in reducing post-harvest losses and promoting value addition.</p> <p>16. The Committee observed that KShs. 2 billion has been allocated under Supplementary Estimates to support maize seed subsidy through the Kenya Seed Company, including</p> | |
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| | settlement of pending bills amounting to KShs. 692.8 million and provision of subsidized seeds for the 2026 planting season. | |
| <p>Departmental Committee on Transport and Infrastructure</p> | <p>State Department for Roads</p> <ol style="list-style-type: none"> 1. The Committee observed that the approved estimates for the State Department for Roads have been revised from KShs. 221,794 million to KShs. 244,993 million under Supplementary Estimates No. 1, comprising KShs. 71,628 million for recurrent expenditure and KShs. 173,365 million for development expenditure, reflecting a net increase of KShs. 23,119 million. 2. The Committee observed that, as at 31st December 2025, the State Department had accumulated pending bills amounting to KShs. 89.8 billion, of which KShs. 42.8 billion relates to the period 1st January to 31st December 2025, while KShs. 47 billion relates to periods prior to 31st December 2024. 3. The Committee observed that the securitization initiative has facilitated the resumption of works across the country, including settlement of pending bills relating to principal works and consultancies, as well as payment of 35 percent of negotiated interest as at 31st December 2024. Further, projects that had not demonstrated progress since the commencement of the securitization programme have been mutually terminated and re-tendered. 4. The Committee observed that, to sustain the momentum of accelerated project implementation, the Cabinet approved in May 2025 the securitization of an additional KShs. 5.0 per litre of fuel to be implemented over two financial years. The proceeds are intended to supplement National Treasury funding by providing predictable cash flows to contractors, thereby enhancing project delivery timelines, cost efficiency, and confidence in Government contracts. | |

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| | <p>5. The Committee observed that the State Department received additional funding in advance of appropriation under Article 223 of the Constitution for both Development Partner and Government of Kenya components. This included KShs. 4,093 million from annuity fund savings to finance termination costs for the Modogashe–Habasweini/Rhamu–Mandera section of the Horn of Africa Gateway Development Project.</p> <p>6. The Committee observed that Phase I and Phase III of the Nairobi Intelligent Transport System (ITS) and Junction Improvement Project, financed by Korea and China Exim Bank respectively, are constrained by insufficient Government of Kenya funding to cover taxes and relocation of services. The Committee further noted that proposals for reallocation of funds to address these gaps were not submitted to the National Treasury for inclusion in Supplementary Estimates No. I, despite the time-bound nature of loan disbursement and the need for timely project completion.</p> <p>State Department for Transport</p> <p>1. The Committee observed that the approved estimates for the State Department for Transport for FY 2025/26 amounted to KShs. 47,456 million, comprising KShs. 7,122 million for recurrent expenditure and KShs. 40,334 million for development expenditure. Under Supplementary Estimates No. I, the budget is proposed to increase to KShs. 68,333 million, comprising KShs. 7,133 million for recurrent and KShs. 61,200 million for development expenditure, reflecting a net increase of KShs. 20,877 million.</p> <p>2. The Committee observed that the increase in allocation is largely attributed to development expenditure adjustments, including KShs. 6,300 million for the Dongo Kundu Project, KShs. 12,874 million for projects funded under the Railway</p> | |
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Development Levy Fund (RDLF), and KShs. 1,700 million for foreign-financed projects, including supply and commissioning of Kenya Railways rolling stock workshops and capacity building.

3. The Committee observed that the State Department has pending bills amounting to KShs. 4,164 million, of which KShs. 1,400 million relates to Bus Rapid Transit (BRT) projects, KShs. 2,600 million to the Mukuru-Kibera Resettlement Action Plan, and KShs. 164 million to headquarters operations and maintenance.

State Department for Aviation and Aerospace Development

1. The Committee observed that the State Department's allocation under Supplementary Estimates No. 1 for FY 2025/26 is KShs. 14,936 million compared to an approved allocation of KShs. 14,514 million, representing a net increase of KShs. 422 million. This comprises an increase of KShs. 203 million under recurrent expenditure and KShs. 219 million under development expenditure.

State Department for Shipping and Maritime Affairs

1. The Committee observed that the approved estimates for the State Department for Shipping and Maritime Affairs have increased from KShs. 5,682 million to KShs. 5,752 million, mainly due to an increase of KShs. 100 million for Bandari Maritime Academy, partially offset by a decrease of KShs. 10 million in Appropriation-in-Aid for the Government Clearing Agency and a reduction of KShs. 22 million in personnel emoluments.
2. The Committee observed that the Bandari Maritime Academy is facing an operational deficit of KShs. 225 million

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| | <p>following a Presidential directive reducing fees for the STCW Basic Safety Course from KShs. 70,000 to KShs. 15,000 per student, thereby constraining its ability to invest in training equipment and facilities.</p> <p>3. The Committee observed that the State Department is required to implement the Lake Turkana Maritime and Transport Investment Project pursuant to a Presidential directive; however, the project remains unfunded despite its importance in enhancing maritime safety and connectivity between Turkana, Marsabit, and Ethiopia.</p> <p>4. The Committee observed that the Kenya Maritime Authority plays a central role in maritime safety, trade facilitation, seafarer development, and marine environmental protection. However, its operations are constrained by fragmented systems, manual processes, and limited real-time visibility, necessitating investment in digitization and intelligence-driven systems to position Kenya as a regional maritime hub.</p> | |
| <p>Departmental Committee on Communication, Information and Innovation</p> | <p>Cross-Cutting Issues</p> <p>1. The Committee observed that there is weak collaboration between the National Treasury and Ministries, Departments and Agencies (MDAs) in the formulation of Supplementary Estimates. Although MDAs provide input during the revision of the approved budget, their submissions are largely not incorporated, resulting in budget cuts in critical programme areas.</p> <p>2. The Committee observed that persistent budget cuts in capital projects are undermining project completion timelines, depriving the public of intended services, and increasing the risk of cost escalation and technological obsolescence. Notable examples include: i) The Horn of Africa Development Project, which is expected to be implemented between 2020 and 2028, is currently at only 7</p> | |

percent completion, yet is proposed to face a budget reduction of 53 percent (KShs. 250 million); and ii) The construction of the Kenya Institute of Mass Communication Eldoret Campus, estimated at KShs. 1.69 billion and scheduled for completion between 2018 and 2029, has recorded cumulative expenditure of only KShs. 32.5 million.

3. The Committee observed inconsistencies in the credibility of programme and project targets relative to allocated resources. Despite significant variations in allocations, targets remain unchanged or are not proportionately adjusted. For instance: i) Under the Communication and Services Programme in the State Department for Broadcasting and Telecommunication, a proposed increase of KShs. 688 million (13%) has not been accompanied by revised targets; and ii) The Horn of Africa Development Project, despite a proposed reduction of 53 percent (KShs. 250 million), retains unchanged targets, including connecting 396 public institutions and installation of 300 kilometres of fibre network.

4. The Committee observed that budget reductions and allocation shortfalls in ongoing projects with contractual commitments are likely to result in accumulation of pending bills. Key affected areas include shared government services, maintenance and rehabilitation of fibre optic infrastructure, and media regulation programmes.

State Department for ICT and Digital Economy

I. The Committee observed that the proposed variation reflects a gross reduction of KShs. 4,074 billion, comprising a decrease of KShs. 4 billion in development expenditure and a net increase of KShs. 74 million in recurrent expenditure. This represents a 25 percent reduction, which exceeds the prescribed 10 percent threshold for Supplementary Estimates under normal circumstances.

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| | <p>2. The Committee observed that the Kenya Digital Economy Acceleration Project (KDEAP), a World Bank-funded flagship project with an estimated total cost of KShs. 53 billion, has been reduced by KShs. 1 billion from the approved allocation of KShs. 3.8 billion. This reduction is likely to undermine achievement of budgetary targets, delay attainment of the donor requirement of 20 percent progress within the current financial year, and affect the project completion timeline of 31st October 2028. The Committee further noted that recent signing of 15 contracts has created additional commitments requiring approximately KShs. 5 billion in the current financial year, with ICT Authority demonstrating capacity to absorb additional resources.</p> <p>3. The Committee observed that there is inadequate support for ongoing programmes under the Office of the Data Protection Commissioner, particularly youth awareness initiatives aimed at addressing misuse of Artificial Intelligence. Limited funding has constrained programme expansion and resulted in pending commitments within the financial year.</p> <p>4. The Committee observed that the Konza Technopolis Dedicated Bulk Water Supply System is a critical new project proposed to be financed through Appropriation-in-Aid of KShs. 110 million. The project is necessitated by immediate water demand from anchor private investors, including an Export Processing Zone with capacity to employ approximately 10,000 persons. The project is projected to generate over KShs. 250 million annually.</p> | |
| | <p>1. The Committee observed that the Supplementary Estimates propose an increase in allocation to the State Department</p> | |

State Department for Broadcasting and Telecommunication

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| | <p>by KShs. 688 million, from KShs. 6.6 billion to KShs. 7.2 billion, with the entire increase directed towards recurrent expenditure.</p> <ol style="list-style-type: none"> 2. The Committee observed that the current government advertising model is inefficient and lacks a robust monitoring and evaluation framework, thereby undermining value for public money. 3. The Committee observed that there is persistent underperformance in Appropriation-in-Aid collection by the Government Advertising Agency (GAA), largely due to failure by MDAs to remit advertising fees despite budgetary provisions. Weak recovery mechanisms have further contributed to the underperformance, leading to a downward revision of projected AIA by KShs. 300 million. Continued settlement of pending bills through Supplementary Estimates poses risks of duplication, crowding out of critical programmes, and payment of unverified claims. 4. The Committee observed that several projects within the State Department risk stalling due to lack of funding or delayed disbursements. These include: <ol style="list-style-type: none"> i) Construction of the Kenya Institute of Mass Communication Eldoret Campus Phase I, which last received funding in FY 2021/22; and ii) Procurement of an Outside Broadcasting Van for the Kenya Broadcasting Corporation, which last received funding in FY 2023/24. 5. The Committee observed that implementation of approved Human Resource instruments at the Kenya Institute of Mass Communication has not been effected despite approval by the Public Service Commission and commitment by the National Treasury to provide KShs. 31 million in the FY 2025/26 Supplementary Estimates. 6. The Committee observed that the evolving media landscape, driven by emerging technologies, requires enhanced regulatory capacity. There is need to support |
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| | <p>initiatives such as Artificial Intelligence-driven media monitoring systems to detect misinformation, disinformation, and radicalization trends, as well as to operationalize completed media hubs in Siaya, Nakuru, and Meru.</p> <p>7. The Committee observed that the Kenya Yearbook Editorial Board faces operational constraints due to inadequate technical personnel and equipment, including printing capacity, leading to reliance on costly outsourcing. Enhanced resourcing would improve efficiency, revenue generation, and reduce dependence on the Exchequer.</p> <p>8. The Committee observed that the Ministry headquarters faces significant transport constraints, including inadequate vehicles and limited travel allocations, which hinder effective execution of departmental mandates.</p> | |
| <p>Departmental Committee on Environment, Forestry and Mining</p> | <p>State Department for Environment and Climate Change</p> <p>1. The Committee observed that the Supplementary Estimates No. 1 for FY 2025/26 proposes to increase the total budgetary allocation for the State Department by KShs. 16.26 million.</p> <p>2. The Committee observed that this comprises an increase of KShs. 247.26 million in recurrent expenditure, fully funded through Government of Kenya (GoK) exchequer, and a reduction of KShs. 231 million in development expenditure, arising from decreases of KShs. 181 million under GoK funding and KShs. 50 million under Appropriation-in-Aid.</p> <p>3. The Committee observed that the increase in recurrent expenditure is attributable to additional exchequer funding for the following entities: The Kenya Meteorological Department has been allocated an additional KShs. 137.4 million to settle a court judgment in favour of 522</p> | |

- employees arising from discrepancies in harmonization of the Meteorological Assistants' Scheme of Service; Headquarters has been allocated an additional KShs. 66.6 million to support foreign travel and operational costs, particularly for participation in international climate change negotiations, multilateral engagements, and compliance with international obligations; and The National Environment Trust Fund has been allocated an additional KShs. 43.2 million to address a deficit in personnel emoluments.
4. The Committee observed that development expenditure has been reduced by KShs. 181 million, mainly affecting the following projects: Kenya Gold Mercury-Free ASGM Project, which has been reduced by KShs. 70 million due to disbursement challenges from United Nations Development Programme; and Agroforestry and Commercial Forestry Project, which has been reduced by KShs. 161 million, resulting in a significant decline in targets, including rehabilitation of degraded forests (from 1,000 hectares to 60 hectares), tree seedling production (from 300,000 to 8,000), and adoption of sustainable land management practices (from 400 farmers to 56 farmers).
 5. The Committee observed that participation in international conferences has unlocked potential investment opportunities, including: KShs. 207.69 million under the Basel, Rotterdam and Stockholm Convention of Parties for addressing Persistent Organic Pollutants in plastics; KShs. 25.8 million under the Conference of Parties (COP30) in Belém, Brazil, for updating the Minamata National Implementation Plan; KShs. 87.72 million under UNFCCC COP30 for assessment of loss and damage and climate projections; and KShs. 6.45 billion under the Green Climate Fund for adaptation projects across various sectors.
 6. The Committee observed that inadequate exchequer funding to National Environment Management Authority

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| | <p>amounting to KShs. 543 million has resulted in significant shortfalls in personnel emoluments.</p> <p>7. The Committee observed that the Restoration of Wetlands and Degraded Ecosystems Project is significantly underfunded despite its high economic returns, with restored wetlands yielding benefits estimated at up to 50 times the restoration cost. The project is critical for climate resilience, water security, disaster risk reduction, carbon sequestration, job creation, and improvement of livelihoods.</p> <p>8. The Committee observed that climate change and associated extreme weather events, including floods, droughts, rising temperatures, and wildfires, continue to pose significant risks to sustainable development, adversely affecting food production, water supply, housing, and livelihoods.</p> <p>State Department for Forestry</p> <p>1. The Committee observed that the Supplementary Estimates No. 1 for FY 2025/26 proposes an increase in the State Department's allocation by KShs. 4.46 billion, comprising KShs. 2.11 billion under recurrent expenditure and KShs. 2.35 billion under development expenditure.</p> <p>2. The Committee observed that the increase in recurrent expenditure is attributable to additional exchange funding, including: KShs. 2 billion allocated to the Kenya Forest Service to address a deficit in personnel emoluments; and KShs. 105.4 million allocated to Headquarters to address shortfalls in personnel emoluments and operations and maintenance costs.</p> <p>3. The Committee observed that development expenditure has increased by KShs. 2.35 billion, mainly to support the following projects: Tree Growing Campaign and Rangeland Restoration, allocated an additional KShs. 2 billion to support seed production and rehabilitation of 40,000</p> | |
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hectares of forest; Capacity Development for Modern Technology in Forest Fire Management, allocated KShs. 250 million for acquisition of modern firefighting equipment and technologies; and Kenya Water and Sanitation Improvement Project (KEWASIP), allocated KShs. 100 million for development of integrated watershed management plans.

4. The Committee observed that these adjustments reflect Government commitment to strengthening forest management, enhancing conservation efforts, and investing in modern technologies to improve operational efficiency and service delivery.

5. The Committee observed that inadequate exchequer funding to the Kenya Forest Service and the Kenya Forestry Research Institute amounting to KShs. 2 billion and KShs. 255 million respectively has resulted in significant shortfalls in personnel emoluments.

6. The Committee observed that, pursuant to the Forest Conservation and Management Act, 2016, the Kenya Forest Service is required to prepare a Forest Status Report every two years and a Resource Assessment Report every five years. The next reports are due by the end of FY 2025/26; however, the Service lacks funding and requires KShs. 155 million to undertake this exercise.

7. The Committee observed that key projects, including re-afforestation and fencing of the Mau Forest and construction of forest roads, are significantly underfunded despite being central to forest conservation. Increased funding would enhance protection of forest areas, reduce conflicts with surrounding communities, and improve access for sustainable forest resource utilization.

State Department for Mining

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| | <ol style="list-style-type: none"> 1. The Committee observed that, under Supplementary Estimates No. 1 for FY 2025/26, the allocation for the State Department for Mining has been revised upwards from KShs. 1.63 billion to KShs. 2.15 billion, entirely under recurrent expenditure. 2. The Committee observed that the increase of KShs. 515.13 million is mainly attributed to enhanced Appropriation-in-Aid and the need to adequately provide for compensation to employees. 3. The Committee observed that despite these adjustments, persistent underfunding in critical areas, including geological exploration, legal reforms, institutional strengthening, and county-level operations, continues to constrain the sector's capacity to realize its mandate, enhance revenue, attract investment, and promote sustainable growth. 4. The Committee observed that the State Department has proposed an additional recurrent allocation of KShs. 315 million to be financed through enhancement of the Appropriation-in-Aid ceiling, to support revitalization of operations and ongoing sector reforms. | |
| <p>Departmental Committee on Blue Economy, Water and Irrigation</p> | <p>State Department for Water and Sanitation</p> <ol style="list-style-type: none"> 1. The Committee observed that the State Department has been allocated an additional KShs. 1.7 billion in FY 2025/26, comprising KShs. 1.5 billion for recurrent expenditure and KShs. 130.2 million for development expenditure. 2. The Committee further observed that despite the additional funding, the State Department continues to have significant pending bills amounting to KShs. 6.8 billion, comprising KShs. 783.5 million for | |

recurrent expenditure and KShs. 6 billion for development expenditure. The pending bills are spread across several institutions, including the State Department Headquarters (KShs. 27.7 million), Tana WWDA (KShs. 478 million), Northern WWDA (KShs. 812 million), Lake Victoria South WWDA (KShs. 110 million), Lake Victoria North WWDA (KShs. 529 million), Tanathi WWDA (KShs. 129 million), WSTF (KShs. 96 million), North Rift Valley WWDA (KShs. 500 million), Central Rift Valley WWDA (KShs. 2.1 billion), Coast WWDA (KShs. 89 million), Athi WWDA (KShs. 2.8 billion), WRA (KShs. 215 million), KEWI (KShs. 103 million), and NVVHSA (KShs. 2.3 billion), with a significant proportion relating to development expenditure.

State Department for Irrigation

1. The Committee observed that the State Department has been allocated an additional KShs. 3.8 billion in FY 2025/26, comprising KShs. 175.5 million for recurrent expenditure and KShs. 3.6 billion for development expenditure.
2. The Committee further observed that despite the additional funding, the State Department continues to have significant pending bills amounting to KShs. 10.1 billion under development expenditure. These include obligations relating to Community Based Irrigation Projects (KShs. 1.5 billion), National Expanded Irrigation Programme (KShs. 2 billion), Rehabilitation of Strategic Water Facilities (KShs. 1

billion and an additional KShs. 680 million), Adich Gorge Dam (KShs. 162 million), Balich-Abdisamet Irrigation Project (KShs. 206 million), Ugoti Marega Irrigation Project (KShs. 185 million), Commercialization of Mega Dams (KShs. 1 billion), Griftu Water Pan (KShs. 201 million), Bura Irrigation Scheme (KShs. 1.1 billion), Mwea Irrigation Development Project (KShs. 500 million), Lower Kuja Irrigation Scheme (KShs. 500 million), Radat Dam (KShs. 1 billion), Irrigation Sector Reform Programme (KShs. 60 million), and Enhanced Water Productivity and Sustainable Irrigation Schemes (KShs. 65 million).

State Department for Blue Economy and Fisheries

1. The Committee observed that the State Department has been allocated an additional KShs. 2.6 billion in FY 2025/26, comprising KShs. 186.9 million for recurrent expenditure and KShs. 2.4 billion for development expenditure.
2. The Committee further observed that despite the additional funding, the State Department continues to face significant shortfalls amounting to KShs. 1.6 billion, comprising KShs. 1.5 billion for recurrent expenditure and KShs. 154 million for development expenditure. The shortfalls relate to the State Department Headquarters, which requires KShs. 100 million for payment of pending recurrent bills and KShs. 991 million for hosting the 11th Our Oceans Conference scheduled for June 2026, as

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| | <p>well as KShs. 154 million for development expenditure to settle pending bills for fish landing sites including Mulukhoba, Vanga, Kibuyuni, Gazi, Ngomeni, and Kichwa Cha Kati. Additional shortfalls were noted in agencies under the State Department, including Kenya Marine and Fisheries Research Institute (KShs. 234 million), Kenya Fish Marketing Authority (KShs. 30 million), Kenya Fish Industries Corporation (KShs. 55 million), and Fish Levy Trust Fund (KShs. 83 million), mainly for operations, management, and settlement of pending bills.</p> | |
| <p>Departmental Committee on Finance and National Planning</p> | <p>The State Department for the National Treasury</p> <ol style="list-style-type: none"> 1. The Committee observed that by the end of January 2026, total revenue collected, including Appropriations-in-Aid (A-1-A), amounted to KShs. 1,757.7 billion, falling short of the target by KShs. 145.6 billion. Despite the shortfall, revenue grew by 11.5 percent compared to 5.1 percent in January 2025. Ordinary revenue stood at KShs. 1,425.5 billion, below target by KShs. 144.7 billion, with growth slowing to 5.7 percent from 7.3 percent recorded in a similar period in 2025. 2. The Committee further observed that the underperformance in ordinary revenue reflects weaker-than-expected tax receipts due to administrative challenges and the impact of the Finance Act 2025, which introduced revenue-reducing measures. To address this, additional funding of KShs. | |

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| | <p>17.6 billion has been allocated to the Kenya Revenue Authority to enhance tax systems and improve revenue collection efficiency.</p> <p>3. The Committee observed that revenues are projected at KShs. 3,392.3 billion (17.9 percent of GDP), up from KShs. 3,321.7 billion (17.2 percent of GDP). Ordinary revenue is projected at KShs. 2,784.4 billion, while A-I-A is projected at KShs. 607.9 billion, largely driven by an upward revision of A-I-A by KShs. 41.9 billion and an increase in Central Bank investment income by KShs. 23 billion.</p> <p>4. The Committee observed that the fiscal deficit for FY 2025/26 is projected at KShs. 1,154.2 billion (6.1 percent of GDP), up from KShs. 901.0 billion (4.7 percent of GDP), to be financed through net external borrowing of KShs. 229.8 billion and net domestic borrowing of KShs. 924.5 billion.</p> <p>5. The Committee observed that Supplementary Estimates I propose a net increase of KShs. 26.05 billion, from KShs. 106.88 billion to KShs. 132.93 billion, largely driven by an increase in recurrent expenditure of KShs. 26.74 billion, while development expenditure declines marginally by KShs. 693 million.</p> <p>6. The Committee further observed that the increase in recurrent expenditure is driven by key allocations, including KShs. 17.6 billion to KRA for operational shortfalls and programme implementation, KShs. 647 million for resource mobilization and advisory services, KShs. 2.2 billion for implementation of the FATF action plan, KShs. 524 million for the e-Citizen platform under the Government Digital Payments Department, and KShs. 2.65 billion for the Motor Vehicle Leasing</p> | |
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| | <p>Programme, aimed at strengthening revenue collection, compliance, and service delivery.</p> <p>7. The Committee noted the allocation of KShs. 400 million for refurbishment of Jubilee Insurance House, a property currently under negotiation for acquisition at an estimated cost of KShs. 2.5 billion, and expressed concern over committing public funds prior to the conclusion of the acquisition process, thereby exposing public resources to risk.</p> <p>8. The Committee observed that Appropriations-in-Aid from the e-Citizen platform increased by KShs. 524 million and are allocated to the National Treasury, despite the platform being domiciled in the Ministry of Interior, raising concerns on alignment of resource allocation with institutional mandates and potential risks to accountability, transparency, and accurate revenue attribution.</p> <p>9. The Committee observed that under Article 223 of the Constitution, KShs. 2.175 billion was allocated to support the Financial Action Task Force action plan, while KShs. 1.881 billion was allocated to support the Kenya Mortgage Refinance Company and affordable housing programme.</p> <p>10. The Committee further observed that a historical pending bill of KShs. 13.5 billion relating to compensation claims under the Group Personal Accident scheme and Work Injury Benefits Act remains unpaid due to lack of budgetary provision, resulting in continued financial hardship for affected public officers and their dependents.</p> | |
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| | <p>State Department for Economic Planning</p> <ol style="list-style-type: none"> 1. The Committee observed that the Supplementary Estimates I propose an increase in the budget from KShs. 63.04 billion to KShs. 66.26 billion, representing a net increase of KShs. 3.22 billion, driven by increases in both development and recurrent expenditure. 2. The Committee further observed that development expenditure increased by KShs. 2.63 billion under Article 223 to support the Kenya National Bureau of Statistics in implementing the Eastern Africa Regional Statistics Program, aimed at strengthening data systems, enhancing statistical capacity, and supporting evidence-based policymaking. 3. The Committee noted that the NG-CDF disbursement for FY 2025/26 amounts to KShs. 37.597 billion. 4. The Committee observed that funds amounting to KShs. 2.63 billion were received under Article 223 to support regional statistical development, improve data reliability, and harmonize statistical systems across partner states. 5. The Committee further observed that KIPPRRA and KNBS hold approximately KShs. 200 million and KShs. 800 million, respectively, in idle interest-earning accounts since 2022, and recommended that these funds be utilized as seed capital for acquisition of government office space to reduce rental costs and enhance prudent use of public resources. <p>State Department for Public Investment and Asset Management</p> | |
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| | <p>I. The Committee observed that the allocation increased from KShs. 3,908 million to KShs. 4,309 million, representing a net increase of KShs. 401 million, entirely attributed to recurrent expenditure, while development expenditure remained unchanged.</p> <p>Office of the Controller of Budget</p> <p>I. The Committee observed that Supplementary Estimates I propose an increase of KShs. 84 million, raising the allocation to KShs. 918 million, primarily to address shortfalls in personal emoluments.</p> <p>Commission on Revenue Allocation</p> <p>I. The Committee observed that Supplementary Estimates I propose an increase of KShs. 68 million, raising the allocation to KShs. 438 million, mainly to cater for operations and maintenance expenses.</p> | |
| <p>Departmental Committee on Education</p> | <p>State Department for Technical and Vocational Education and Training</p> <p>I. The Committee observed that the overall budget for the Department is proposed to increase by KShs. 7.6 billion, driven by a rise in recurrent expenditure of KShs. 8.3 billion and a reduction in development expenditure of KShs. 750 million. The adjustments include KShs. 1 billion for TVET student scholarships, KShs. 479 million for personnel emoluments, KShs. 6.8 billion increase in Appropriations-in-Aid for SAGAs</p> | |

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| | <p>and National Polytechnics, KShs. 2.6 billion for equipping Technical Training Institutes under the Kenya-China TVET Phase III project, and a reduction of KShs. 863 million in donor support.</p> <p>2. The Committee noted that investment in equipping TVET institutions is critical for enhancing practical skills and advancing their role as centres of excellence. However, despite an additional KShs. 1 billion allocation for scholarships under the student-centred funding model, a significant funding gap remains, exposing approximately 200,000 students to inadequate support.</p> <p>3. The Committee further observed that special needs TVET institutions remain underfunded in infrastructure development, rehabilitation, and expansion, limiting access for learners with disabilities. In addition, the allocation criteria for development funding does not prioritize near-complete projects, resulting in inefficiencies where minimal funding could enable project completion.</p> <p>4. The Committee also noted the existence of pending financial obligations, including court awards, without adequate provision, exposing institutions to financial risks. It emphasized the need for Alternative Dispute Resolution mechanisms to reduce litigation costs. Further, some Technical Training Institutes have pending bills but are not utilizing their Appropriations-in-Aid to settle obligations, thereby exerting unnecessary pressure on the Exchequer.</p> | |
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State Department for Higher Education

1. The Committee observed that the State Department for Higher Education has a proposed increase of KShs. 15.2 billion in recurrent expenditure and KShs. 1.3 billion in development expenditure. This is mainly attributed to KShs. 8.3 billion for CBA arrears for university staff, KShs. 4.1 billion for student loans, KShs. 1.5 billion for scholarships, KShs. 1.1 billion increase in A-I-A for universities and SAGAs, KShs. 600 million for Government-sponsored students in private universities, and KShs. 1.46 billion for infrastructure.
2. The Committee commended the provision for CBA arrears, noting that it will enhance stability and reduce industrial unrest in universities. However, it observed that the Department remains underfunded in monitoring and evaluation, limiting its ability to address governance and project implementation challenges in a timely manner.
3. The Committee further noted that despite increased funding for loans and scholarships, significant gaps remain, with funding levels at approximately 66 percent for loans and 62 percent for scholarships. This continues to place financial strain on students, households, and universities.

State Department for Basic Education

1. The Committee observed that the State Department for Basic Education has a proposed increase of KShs. 3.4 billion in recurrent expenditure and a reduction of KShs. 547 million in development expenditure. Key adjustments include KShs. 347 million for personnel emoluments, KShs. 3.1 billion for examinations and

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| | <p>investigation, KShs. 1 billion for school infrastructure, and a reduction of KShs. 2.9 billion in donor support.</p> <ol style="list-style-type: none"> 2. The Committee noted that the allocation for school infrastructure will help address existing gaps, but emphasized the need for equitable and transparent criteria in resource distribution. It further observed that several SAGAs are experiencing operational challenges due to previous budget rationalization, affecting their ability to deliver on mandates. 3. The Committee also noted that KShs. 3.1 billion for national examinations was provided under Article 223 of the Constitution and emphasized the need for such critical expenditures to be adequately provided for in the main budget to enhance predictability and stability. <p>State Department for Science, Innovation and Research</p> <ol style="list-style-type: none"> 1. The Committee observed that the State Department has been allocated an additional KShs. 6.7 million to address personnel emoluments shortfalls. 2. The Committee further observed that despite the importance of research and development, the Department remains significantly underfunded, which has negatively affected its performance and ability to effectively discharge its mandate. <p>Teachers Service Commission</p> <ol style="list-style-type: none"> 1. The Committee observed that the Teachers Service Commission has been allocated an additional KShs. 21.2 billion, primarily to address salary shortfalls | |
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| | amounting to KShs. 13.2 billion and medical cover shortfalls of KShs. 7.9 billion for teachers and Commission staff. | |
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REPUBLIC OF KENYA



NATIONAL ASSEMBLY





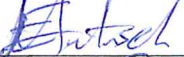
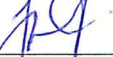

THIRTEENTH PARLIAMENT- FIFTH SESSION (2026)

BUDGET AND APPROPRIATIONS COMMITTEE

ADOPTION SCHEDULE

We, the undersigned Members of the Budget and Appropriations Committee, today.....31.03.2026.....do hereby affix our signatures to this **REPORT OF BUDGET AND APPROPRIATIONS COMMITTEE ON THE SUPPLEMENTARY ESTIMATES NO. I FOR FY 2025-2026** to affirm our approval and confirm accuracy, validity and authenticity: -

| No | NAME | SIGNATURE |
|----|--|-----------|
| 1 | Hon. Atandi, Samuel Onunga, , CBS, M.P. - Chairperson | |
| 2 | Hon. (Dr.) Pukose Robert, CBS, M.P.- Vice Chairperson | |
| 3 | Hon. Chumel, Samwel Moroto, CBS, M.P. | |
| 4 | Hon. (Dr.) Adan Wehliye Keynan, CBS, M.P. | |
| 5 | Hon. Mulu, Makali, PhD, CBS, M.P. | |
| 6 | Hon. Lekuton, Joseph, CBS, M.P. | |
| 7 | Hon. Lesuuda, Josephine Naisula, OGW, M.P. | |
| 8 | Hon. Robi, Mathias Nyamabe, M.P. | |
| 9 | Hon. Ochieng, David Ouma, M.P. | |
| 10 | Hon. Muchira, Michael Mwangi, M.P. | |
| 11 | Hon. Mwakuwona, Danson Mwashako, M.P. | |
| 12 | Hon. Wangaya, Christopher Aseka, M.P. | |
| 13 | Hon. Mwirigi, John Paul, M.P. | |
| 14 | Hon. (Dr.) Masara, Peter Francis, M.P. | |
| 15 | Hon. (Dr.) Ongili, Babu Owino Paul, M.P. | |
| 16 | Hon. Wanjiku, John Njuguna, M.P. | |
| 17 | Hon. (Dr.) Gogo, Lilian Achieng, M.P. | |
| 18 | Hon. Guyo, Ali Wario, M.P. | |

| No | NAME | SIGNATURE |
|----|--|---|
| 19 | Hon. Murumba, John Chikati, PhD, M.P. | |
| 20 | Hon. Busia, Ruth Adhiambo Odinga, M.P. |  |
| 21 | Hon. Kitilai, Ole Ntutu, M.P. | |
| 22 | Hon. Sergon, Flowrence Jematiah, M.P. |  |
| 23 | Hon. Mokaya, Nyakundi Japheth, M.P. |  |
| 24 | Hon. Abdirahman Mohamed Abdi, M.P. |  |
| 25 | Hon. Mutuse, Eckomas Mwengi, OGW, M.P. |  |
| 26 | Hon. Kagiri, Jane Wangechi, OGW, M.P. |  |
| 27 | Hon. (Dr.) Mugo, Edwin Gichuki, M.P. |  |

