




*Approved
SNA
2/6/26.*

**REPUBLIC OF KENYA
THE NATIONAL ASSEMBLY**

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

**REPORT ON THE ESTIMATES OF REVENUE AND EXPENDITURE
FOR FY 2026/27 AND THE MEDIUM TERM**

**Parliamentary Budget Office
Parliament Buildings
NAIROBI**

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 02 JUN 2026	DAY: TUESDAY
TABLED BY:	HON. SAMUEL ATIANDI, CBS, MP (CHAIRPERSON)
CLERK-AT THE-TABLE:	INZOFU MWALE, HSC



JUNE, 2026

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LIST OF ACRONYMS & ABBREVIATIONS

AFC	Agricultural Finance Corporation
AIA	Appropriations-in-Aid
ASALS	Arid and Semi-Arid Lands
BAC	Budget and Appropriations Committee
BETA	Bottom-Up Economic Transformation Agenda
BPS	Budget Policy Statement
CBA	Collective Bargaining Agreement
CBR	Central Bank Rate
CAIPs	County Aggregation and Industrial Parks
CBS	Chief of the Order of the Burning Spear
CFS	Consolidated Fund Services
CIHs	Constituency Innovation Hubs
DIHs	Digital Innovation Hubs
EAC	East African Community
FY	Financial Year
GDP	Gross Domestic Product
GDC	Geothermal Development Company
GOEs	Government-Owned Enterprises
GoK	Government of Kenya
HIV/AIDS	Human Immunodeficiency Virus / Acquired Immunodeficiency Syndrome
ICT	Information and Communication Technology
IEBC	Independent Electoral and Boundaries Commission
JSS	Junior Secondary School
KETRACO	Kenya Electricity Transmission Company Limited
KISIP	Kenya Informal Settlements Improvement Project
KJET	Kenya Jobs and Economic Transformation
KMPDC	Kenya Medical Practitioners and Dentists Council
Ksh	Kenya Shillings
KTB	Kenya Tourism Board
MDAs	Ministries, Departments and Agencies
MP	Member of Parliament
NAMICO	National Mining Corporation

NAVCDP	National Agricultural Value Chain Development Project
NCA	National Construction Authority
NDEF	National Drought Emergency Fund
NGAAF	National Government Affirmative Action Fund
NG-CDF	National Government Constituencies Development Fund
NYOTA	National Youth Opportunities Towards Advancement
NYS	National Youth Service
OAG	Office of the Auditor General
OGW	Order of the Grand Warrior
PFM	Public Finance Management
PSC	Parliamentary Service Commission
REREC	Rural Electrification and Renewable Energy Corporation
SHA	Social Health Authority
TVET	Technical and Vocational Education and Training
UHC	Universal Health Coverage
USD	United States Dollar
VAT	Value Added Tax
YEDF	Youth Enterprise Development Fund

CHAIRPERSON'S FOREWORD

The National Assembly plays a central role in Kenya's budget-making process as provided for under the Constitution, the Public Finance Management Act and the Standing Orders of the National Assembly. As the representative of the people, the National Assembly is mandated to review government budget proposals and ensure that public resources are allocated in a manner that promotes national priorities, accountability and equitable development.

In this regard, the National Assembly is responsible for determining the sharing of revenue between the two levels of government, considering and approving the Budget Policy Statement, scrutinizing the estimates of revenue and expenditure, and debating and passing the Appropriation Bill. In exercise of its oversight function, through its committees, the National Assembly also monitors budget implementation to ensure efficiency, transparency and value for money in the use of public resources.

The Estimates of Revenue and Expenditure for FY 2026/27 for the Executive, Parliament and Judiciary were laid before the House on 30th April 2026 pursuant to Article 221, 127(6)(c) and 173(3) of the Constitution of Kenya 2010, Section 37 of the Public Finance Management Act, and standing order 235 of the National Assembly Standing Orders. Subsequently, they were committed to the Departmental Committees and the Budget and Appropriations Committee for consideration.

Following an extensive and consultative engagement with stakeholders, on behalf of the Budget and Appropriations Committee (BAC), I am honoured to present this Report on the Budget Estimates for the financial year 2026/27 and the medium-term. The Report outlines the proposed financial allocations and fiscal priorities for the Executive, Parliament and the Judiciary. It reflects a comprehensive review and analysis undertaken to ensure prudent, equitable and efficient allocation of resources in support of national development objectives and institutional mandates.

REVIEW OF THE FY 2026/27 BUDGET ESTIMATES

The budget-making process is highly consultative and participatory as espoused in Articles 201, 221 and 232 of the Constitution. In its review of the FY 2026/27 budget estimates, the BAC held fourteen 14 sittings, including twelve (12) consultative meetings with the chairpersons of the twenty Departmental Committees. In addition, the Committee engaged the National Treasury to facilitate comprehensive discussions on emerging priorities and fiscal commitments. These deliberations enabled an in-depth examination of fiscal priorities, sectoral allocations and economic strategies to ensure that the proposed budget supports national development, fiscal sustainability and effective service delivery.

The Committee also held discussions with the Parliamentary Service Commission (PSC) and the Office of the Auditor General (OAG) to evaluate their proposed budget estimates. These deliberations focused on promoting fiscal prudence, transparency, and alignment with the national development agenda, thereby strengthening accountability in resource allocation and expenditure management.

Article 221(5) of the Constitution mandates the BAC to facilitate public participation in the budget-making process and incorporate public views in its final report. In compliance with this requirement, the Committee published notices in daily newspapers and on the Parliament website inviting members of the public and stakeholders to submit memoranda and views on the FY 2026/27 Budget Estimates.

As part of its commitment to inclusive and participatory budgeting, the BAC continued the practice of rotating public budget consultations across counties to gather views on expenditure priorities for FY 2026/27. Public participation forums were conducted in sixteen (16) counties, namely: Homa Bay, Busia, Siaya, Kirinyaga, Bungoma, West Pokot, Nyandarua, Meru, Nairobi City, Kitui, Taita-Taveta, Garissa, Tana River, Marsabit, Bomet, and Kajiado County. The consultations provided an opportunity for communities and stakeholders to highlight local development priorities and emerging challenges, thereby informing a more equitable and responsive allocation of public resources.

ACKNOWLEDGEMENT

On behalf of the Members of the Budget and Appropriations Committee, I extend sincere appreciation to the Office of the Speaker of the National Assembly for the leadership and guidance accorded to the Committee throughout the budget review process. The Committee is equally grateful to the Office of the Clerk of the National Assembly for the administrative and procedural support that facilitated the effective discharge of its mandate.

The Committee further acknowledges the contributions of the Departmental Committees through their sectoral reports and submissions, which significantly informed the Committee's deliberations and recommendations. Special appreciation is also extended to the Parliamentary Budget Office for their technical and analytical support in the review of the Budget Estimates and the preparation of this Report.

It is therefore my honour and privilege to present this Report on the Budget Estimates for the Financial Year 2026/27 and the Medium-term to this August House and to commend it for consideration and adoption.

SIGNED

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

CHAIRPERSON, THE BUDGET AND APPROPRIATIONS COMMITTEE

.....
DATE

PREFACE

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.

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

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. Noelle Chelegat
Media Relations

Mr. Simon Ouko
Serjeant-at-arms

Mr. Muchiri Mwangi
Audio Officer

Mr. Jared Amara
Office Assistant

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

I. OVERVIEW OF THE FY 2026/27 BUDGET ESTIMATES

I.1. Background and Context

1. The Estimates of Revenue and Expenditure for the Financial Year 2026/27 were laid before the House on 30th April 2026 pursuant to Article 221 of the Constitution, Section 37 of the Public Finance Management (PFM) Act, CAP 412 A, and standing order 235 of the National Assembly Standing Orders. In line with Article 221(I) of the Constitution, the National Treasury submitted to Parliament the following budget documents for FY 2026/27:
 - i. The Programme-Based Budget for FY 2026/27 and the medium term;
 - ii. Volumes I and II of Estimates of Recurrent Expenditure for FY 2026/27;
 - iii. Volumes I, II and III of Estimates of Development Expenditure for FY 2026/27;
 - iv. List of Development Projects of the National Government for the Financial Year ending 30th June 2027;
 - v. The Budget Summary for FY 2026/27 and the supporting information;
 - vi. Financial statement of the National Government for FY 2026/27;
 - vii. Estimates of Revenue, Loans and Grants for FY 2026/2027; and
 - viii. Estimates of Revenue and Expenditure for State Corporations of the Government of Kenya for the Financial Year 2026/27.
2. The Parliamentary Service Commission submitted the Estimates of Recurrent and Development Expenditure of the Parliamentary Service Commission for the year ending 30th June 2027, pursuant to Article 127(6)(c) of the Constitution. Further, in line with Article 173(3) of the Constitution, the Judiciary submitted the following documents in support of their Expenditure Estimates for the Financial Year 2026/27:
 - i. Recurrent and Development Expenditure Estimates for Judiciary for the Financial Year 2026/27 and the medium term;
 - ii. Programme-Based Budget for the Financial Year 2026/27 and the medium term; and
 - iii. Medium-Term Expenditure Framework for Financial Year 2026/27.
3. The Estimates of Revenue and Expenditure provide for revenue projections and the expenditure outlook that will guide the implementation of government programmes and policies over the medium term. On the revenue side, the estimates outline projected collections from ordinary revenue, ministerial Appropriations-in-Aid (A-I-A), loans and grants.

4. On the expenditure side, the estimates provide the Government's spending priorities outlined in the Bottom-up Economic Transformation Agenda (BETA), with significant allocations directed towards education, healthcare, infrastructure, agriculture, security, and social protection programmes. The expenditure framework seeks to support implementation of key national development priorities to stimulate economic activity, improve service delivery, and promote inclusive and sustainable economic growth while maintaining fiscal prudence.

1.2. Macroeconomic Environment and the 2026/27 Budget Estimates

5. The Estimates of Revenue and Expenditure for FY 2026/27 have been prepared against a backdrop of a challenging global economic environment characterized by heightened geopolitical tensions, rising energy prices, and persistent uncertainty in international trade and financial markets, factors that are likely to exert pressure on domestic economic performance and fiscal outcomes.
6. The International Monetary Fund has revised its global growth forecast for 2026 downward from 3.3 percent in January 2026 to 3.1 percent in April 2026. Similarly, growth prospects for Sub-Saharan Africa were lowered from 4.6 percent to 4.3 percent, reflecting the adverse effects of the ongoing conflict in the Middle East, which has disrupted global supply chains, tightened financial conditions, and increased inflationary pressures through higher energy, fuel, and commodity prices.
7. The Committee noted that the global economic outlook remains uncertain and vulnerable to downside risks, including prolonged geopolitical tensions, volatility in commodity prices, elevated debt levels, weakening business environment, and subdued global demand, which could affect economic growth, revenue mobilization, and the implementation of the FY 2026/27 Budget.
8. Kenya's economy expanded at a slightly slower pace in 2025, with real GDP growth easing from 4.7 percent in 2024 to 4.6 percent, reflecting mixed performance across the key sectors of the economy. The agricultural sector maintained steady growth at 3.7 percent, supported generally by favourable weather conditions, improved food production and resilient crop performance, although climate-related shocks continued to pose risks to productivity and food security.
9. The industry sector recorded a notable recovery, with growth accelerating from 1.6 percent in 2024 to 4.1 percent in 2025. This rebound was largely driven by improved activity in manufacturing and construction, supported by lower production costs, easing inflationary pressures, and a more stable macroeconomic environment. Increased public and private investment in infrastructure also contributed to stronger industrial performance.
10. Growth in the services sector slowed from 6.2 percent to 5.0 percent, mainly due to weaker activity in trade, transport and financial services. Nonetheless, the sector

continued to benefit from sustained expansion in information and communication technology (ICT) and tourism, which remained key drivers of economic resilience and employment creation.

11. The National Treasury has revised downward its economic growth forecast for 2026 from 5.3 percent to 5.0 percent, reflecting the increased uncertainty in the global economic environment. The revised outlook is based on expectations of partial stabilization in global energy markets over the near term. Nevertheless, the growth outlook remains exposed to significant downside risks, largely arising from external shocks.
12. The resulting spillover effects may reduce the competitiveness of the manufacturing sector, weaken household purchasing power through higher consumer prices, and slow overall economic activity. Consequently, these risks could undermine the projected recovery in key sectors, constrain the pace of economic growth in 2026, and affect overall budget implementation through lower revenue performance, increased expenditure pressures and potential financing constraints.
13. The Parliamentary Budget Office projects that economic growth will moderate to 4.4 percent in 2026 due to both domestic and external factors. Domestically, climate-related shocks, the high cost of doing business, and debt vulnerabilities are expected to weigh on economic performance. Externally, geopolitical tensions, including the Middle East conflict, may disrupt trade, weaken export performance, and increase import costs, thereby constraining the country's growth prospects.
14. Inflation developments between April 2025 and April 2026 remained broadly stable and within the Government's target range of 5 ± 2.5 percent. However, overall inflation rose to 5.6 percent in April 2026, largely driven by a sharp increase in non-core inflation from 8.4 percent to 13.4 percent, reflecting heightened food and energy price pressures. The increase was mainly attributable to higher prices of essential commodities, particularly fuel and food imports, amid persistent global supply disruptions and elevated international oil prices.
15. The Committee observed that the government has sought to moderate fuel-driven inflation through the reduction of Value Added Tax on fuel products from 16 percent to 8 percent in April 2026 and through targeted fuel subsidies. These interventions aim to cushion households and businesses from rising energy costs, ease inflationary pressures, and support economic activity. However, the Committee cautioned that further tax reductions could lead to significant revenue losses and increased fiscal pressures, potentially undermining budget implementation through reduced ordinary revenue performance and higher expenditure obligations.
16. The Committee noted that inflationary risks remain elevated, driven by continued volatility in global commodity prices, exchange rate pressures, and climate-related shocks that could adversely affect agricultural production and food supply. Domestic

risks, including unpredictable weather patterns and disruptions in local supply chains, may further increase food prices and intensify cost-of-living pressures, posing a risk to macroeconomic stability and economic growth.

17. Interest rates declined steadily between February 2025 and February 2026, reflecting a gradual easing of monetary policy amid improving inflationary conditions and enhanced macroeconomic stability. During the period, the Central Bank of Kenya reduced the Central Bank Rate (CBR) from 10.75 percent to 8.75 percent. The Committee noted that this has led to growth in credit to the private sector from 1.7 percent to 7.4 percent over the same period, with mining, building and construction and agriculture as the leading sectors.
18. Commercial lending rates also declined from 16.41 percent to 14.78 percent, reducing the cost of borrowing for businesses and households, reflecting the broader downward adjustment in market interest rates. Similarly, Treasury Bill yields eased across all tenors, signaling improved liquidity conditions in the financial sector and reduced government domestic borrowing costs.
19. Kenya's external position improved significantly between 2019 and 2025, with the current account deficit narrowing from 5.2 percent of GDP to 2.0 percent. The improvement reflects stronger foreign exchange inflows, moderated import growth, and resilience in key export earnings and remittance inflows.
20. A key contributor to this improvement was the sustained growth in diaspora remittances, which increased steadily from approximately USD 2.8 billion in 2019 to USD 5.04 billion in 2025. Diaspora remittances have remained Kenya's largest source of foreign exchange earnings, surpassing traditional sources such as tea, horticulture, and tourism. The growth in remittance inflows was largely supported by enhanced financial inclusion, increased use of formal remittance channels and the expansion of digital money transfer platforms.

1.3. Fiscal Context for the FY 2026/27 Budget Estimates

21. The fiscal framework underpinning the FY 2026/27 Budget Estimates is geared towards supporting fiscal consolidation efforts through moderated growth in public expenditure, prudent revenue projections and enhanced efficiency in public spending. The fiscal policy also emphasizes the adoption of the Electronic Government Procurement (e-GP) system aimed at strengthening transparency, accountability and value for money in the utilization of public resources.
22. The resource envelope for FY 2026/27 projects total revenue and grants at Ksh. 3,673.4 billion, reflecting an increase of Ksh. 209.4 billion, or 6 percent, from the FY 2025/26 Supplementary Estimates I of Ksh. 3,464 billion. Of this amount, total revenue is projected at Ksh. 3,629.7 billion, while grants are estimated at Ksh. 43.6 billion.

23. Ordinary revenue is expected to increase by 7 percent from Ksh. 2,784.4 billion to Ksh. 2,985.7 billion, largely driven by improved performance in income tax, VAT, import duty and excise duty collections. Income tax is projected to rise by 9 percent to Ksh. 1,383.6 billion, VAT by 7 percent to Ksh. 829.2 billion, import duty by 12 percent to Ksh. 186.2 billion, and excise duty by 18 percent to Ksh. 382.2 billion. The Committee observed that while this growth is modest, it assumes that the revenue target for FY 2025/26 will be fully realized.
24. However, other tax revenue is projected to decline by 20 percent from Ksh. 255.9 billion to Ksh. 204.5 billion, partly due to the reduction in revenues associated with the divestiture of public entities that has been realized in the current fiscal year. Appropriation-in-Aid is projected to remain relatively stable at Ksh. 644 billion, indicating limited growth in internally generated revenues by MDAs. Meanwhile, grants are expected to increase by 9 percent from Ksh. 39.9 billion to Ksh. 43.6 billion.
25. The FY 2026/27 Budget Estimates have largely been guided by the expenditure ceilings approved during the consideration of the 2026 Budget Policy Statement. While the total budget is projected at KSh. 4,819.9 billion, the National Treasury has made slight adjustments compared to the BPS projection of KSh. 4,748.6 billion, resulting in an upward revision of approximately KSh. 33.3 billion. The increase is largely attributable to higher interest payments arising from the existing stock of public debt, reflecting the growing debt servicing obligations.
26. The FY 2026/27 expenditure framework projects total expenditure and net lending at Ksh. 4,819.9 billion, representing an increase of Ksh. 124.9 billion, or 2.7 percent, from the FY 2025/26 Supplementary Estimates I level of Ksh. 4,695.0 billion. Recurrent expenditure is projected to increase marginally by 1 percent from Ksh. 2,034.1 billion to Ksh. 2,053.5 billion, reflecting sustained expenditure on government operations, personnel emoluments and maintenance of public services.
27. Capital expenditure is projected to decline by 3.9 percent from Ksh. 879.3 billion to Ksh. 845.2 billion, indicating constrained fiscal space for development spending and implementation of infrastructure projects. The National Government allocation is projected to decline slightly by 0.5 percent from Ksh. 2,913.4 billion to Ksh. 2,898.6 billion.
28. CFS expenditure is projected to increase by 9.9 percent from Ksh. 1,366.6 billion to Ksh. 1,501.3 billion, mainly driven by increased interest payments and pension-related obligations. Pension contributions are projected to rise slightly from Ksh. 38.4 billion to Ksh. 39.6 billion. Pensions and other CFS items are projected to increase from Ksh. 201.7 billion to Ksh. 207.5 billion, while interest payments are expected to rise significantly by 11.3 percent from Ksh. 1,126.5 billion to Ksh. 1,254.2 billion, underscoring the growing public debt servicing burden on the budget.

29. The fiscal deficit, including grants, is projected to decline from 6.4 percent of GDP (Ksh. 1,199.0 billion) approved under the FY 2025/26 Supplementary Estimates I to 5.4 percent of GDP (Ksh. 1,113.9 billion) in FY 2026/27. This projected reduction reflects the Government's commitment to fiscal consolidation through enhanced domestic revenue mobilization, expenditure rationalization and improved fiscal discipline aimed at containing public debt accumulation and restoring macroeconomic stability.
30. The FY 2026/27 fiscal deficit is expected to be financed predominantly through domestic borrowing, which is projected at Ksh. 997.8 billion, accounting for approximately 90 percent of the total financing requirement. External financing is projected at Ksh. 116.2 billion, representing about 10 percent of the deficit financing. This financing structure indicates a significant shift towards reliance on domestic sources compared to the proportions approved in the Budget Policy Statement, where domestic borrowing accounted for 80 percent of the financing mix.
31. The Committee underscored the need to ensure that the revenue targets are actualized, given the historical revenue underperformance and prevailing global geopolitical and economic dynamics. Any shortfall in revenue collection could result in a larger-than-projected fiscal deficit by the close of FY 2026/27, thereby increasing borrowing requirements and exerting additional pressure on public debt sustainability and fiscal operations.
32. The primary balance, which measures the ability of the government to cover its non-interest expenditures without additional borrowing, is projected to improve from a deficit of 0.4 percent of GDP in FY 2025/26 to a surplus of 0.7 percent of GDP in FY 2026/27. This reflects ongoing fiscal consolidation efforts aimed at reducing reliance on borrowing and stabilizing debt levels.

1.4. Key Highlights of the FY 2026/2027 Budget Estimates

33. The proposed total expenditure and net lending for FY 2026/27 is estimated at Ksh. 4,819.9 billion, reflecting an increase of Ksh. 124.9 billion from the FY 2025/26 Supplementary Estimates I level of Ksh. 4,695.0 billion, equivalent to a growth of 2.7 percent. The increase in expenditure is mainly attributed to additional allocations to key sectors and government programmes aimed at supporting economic growth, enhancing service delivery, meeting statutory obligations, and facilitating the implementation of priority development interventions.
34. Based on the submitted Estimates of Revenue and Expenditure by the Executive, Parliament, and Judiciary, the total budget for the national government is broken down as follows:

. National Government	. KSh. 2,898.6 billion
. Executive	. KSh. 2,817.3
. Parliament	. KSh. 50.8 billion
. Judiciary	. KSh. 30.4 billion

43. The National Government expenditure is projected at Ksh. 2,898.6 billion in FY 2026/27, reflecting a marginal increase of Ksh. 20.2 billion from the FY 2026/27 Budget Policy Statement allocation of Ksh. 2,878.4 billion. The modest growth in expenditure reflects continued efforts by the government to contain spending growth while accommodating key priorities and statutory obligations within the prevailing fiscal constraints.
44. The recurrent expenditure is projected to increase by Ksh. 24.7 billion (1.2 percent), from Ksh. 2,028.8 billion in the BPS to Ksh. 2,053.5 billion in the FY 2026/27 Estimates. The increase is mainly attributable to personnel emoluments, operational requirements, and other recurrent obligations across Ministries, Departments, and Agencies.
45. The Committee noted that the adoption of the E-Government procurement system has contributed to the rationalization of ministerial recurrent expenditure, particularly under the use of goods and services component. As a result, allocations have declined from Ksh. 223.9 billion in FY 2025/26 to Ksh. 186.9 billion in FY 2026/27, representing a reduction of Ksh. 36.9 billion, equivalent to 16 percent. This reflects the efficiency gains and cost savings arising from the digitization of the public procurement process.
46. The Consolidated Fund Services (CFS) expenditure continues to place significant pressure on the budget, with the FY 2026/27 Estimates allocating Ksh. 1,501.3 billion, an increase of Ksh. 51.2 billion (3.5 percent) from the Ksh. 1,450.1 billion provided in the FY 2026/27 Budget Policy Statement.
47. The Committee noted that the increase in CFS expenditure is entirely driven by rising interest payment obligations, which are projected to increase by Ksh. 51.2 billion (4.3 percent), from Ksh. 1,203.1 billion in the BPS to Ksh. 1,254.2 billion in the FY 2026/27 Estimates. The rising debt servicing burden continues to constrain resources available for financing priority development programmes and other discretionary expenditures.
48. The Committee observed that capital expenditure is projected to decline marginally by Ksh. 4.5 billion (0.5 percent), from Ksh. 849.7 billion in the BPS to Ksh. 845.2 billion in the FY 2026/27 Estimates. The reduction in development expenditure may constrain implementation of infrastructure projects and other growth-enhancing investments that are critical for economic transformation and long-term productivity. This underscores the need to fast-track operationalization of alternative financing such as the National Infrastructure Fund (NIF).
49. The sectoral expenditure outlook between the FY 2025/26 Supplementary Estimates I and the FY 2026/27 Proposed Budget Estimates indicates significant shifts in resource allocation, with most sectors projected to receive lower allocations in FY 2026/27 compared to the previous financial year, as outlined in Table I.

Table I: Sectoral Expenditure for FY 2025/26 and FY 2026/27

SECTOR	Suppl. Est I FY 2025/26	Tabled Est FY 2026/27	Percentage FY 2026/27	Change
Agriculture, Rural & Urban Development	117,409	106,794	3.7%	(10,616)
Energy, Infrastructure and ICT	608,023	535,975	18.5%	(72,048)
General Economic and Commercial Affairs	70,930	60,352	2.1%	(10,578)
Health	164,869	175,538	6.1%	10,669
Education	755,997	781,334	27.0%	25,337
Governance, Justice, Law and Order	326,415	353,298	12.2%	26,882
Public Administration and International Relations	378,522	364,608	12.6%	(13,914)
National Security	287,901	308,631	10.6%	20,730
Social Protection, Culture and Recreation	90,309	99,644	3.4%	9,335
Environmental, Water & Natural Resources	113,050	112,439	3.9%	(611)
Total NG Budget	2,913,427	2,898,612	100.0%	(14,815)

Source: PBO computations

50. The education sector continues to account for the largest share of the budget, with an allocation of approximately Ksh. 781.4 billion in the FY 2026/27 Budget Estimates. The sector allocation includes Ksh. 421.9 billion to the Teachers Service Commission for teacher resource management, Ksh. 54.6 billion for Free Day Secondary Education, Ksh. 30 billion for Junior Secondary School capitation, and Ksh. 7 billion for Free Primary Education. In addition, Ksh. 56.7 billion has been allocated to the Higher Education Loans Board to support student financing in institutions of higher learning.
51. Further allocations include Ksh. 4.9 billion for the conversion of 20,000 intern teachers into permanent and pensionable terms, aimed at addressing staffing gaps in schools and improving employment stability in the teaching profession. The sector has also been allocated Ksh. 9.9 billion for the administration of national examinations and invigilation fees under the Kenya National Examinations Council. The substantial allocation underscores the Government's continued prioritization of access to education, teacher recruitment, and support for the transition and implementation of the Competency-Based Curriculum.
52. The health sector has been allocated approximately Ksh. 175.5 billion in the FY 2026/27 Budget Estimates to support the implementation of Universal Health Coverage (UHC). Key allocations include Ksh. 19.1 billion for the Primary Healthcare Fund and Ksh. 4 billion for the Emergency, Chronic and Critical Illness Fund, aimed at improving access to essential healthcare services and reducing the financial burden on households seeking specialized treatment. In addition, Ksh. 18.5 billion has been allocated under the Global Fund programme to support interventions on HIV/AIDS, Malaria, and Tuberculosis.
53. Other allocations within the sector include funding for national referral hospitals, support to the Kenya Medical Supplies Authority (KEMSA) for medical commodities and supply chain management, and facilitation of community health promoters to

strengthen primary healthcare delivery at the grassroots level. The allocations reflect the Government's continued focus on strengthening healthcare systems, improving access to affordable medical services, and enhancing disease prevention and management across the country.

54. To support food security and agricultural transformation, the Agriculture and Rural Development sector has been allocated approximately Ksh. 106.8 billion in the FY 2026/27 Budget Estimates. The allocation includes Ksh. 18 billion for the fertilizer subsidy programme aimed at lowering input costs and enhancing agricultural productivity, Ksh. 2.4 billion to support ongoing sugar sector reforms, and Ksh. 2 billion for the provision of seed subsidies to farmers.
55. Other key allocations include Ksh. 1.3 billion for the Kenya Livestock Commercialization Programme to enhance livestock productivity and market access, Ksh. 5.4 billion for the Food Systems Resilience Project, and Ksh. 4.6 billion for the National Agricultural Value Chains Development Programme. These allocations are intended to strengthen food production systems, improve resilience to climate and economic shocks, and support value addition and commercialization within the agricultural sector.
56. To enhance road connectivity and support economic integration, approximately Ksh. 230 billion has been allocated to the road subsector in the FY 2026/27 Budget Estimates. This comprises Ksh. 48.1 billion for road and bridge construction, Ksh. 64 billion for rehabilitation of the existing road network, and Ksh. 118 billion for the maintenance of road infrastructure. The significant allocation towards maintenance reflects the Government's emphasis on preserving existing transport assets, improving mobility and ensuring continued accessibility across the country.
57. To enhance access to affordable and reliable energy, the FY 2026/27 Budget has further allocated Ksh. 7.5 billion for the national grid system, Ksh. 16.3 billion for rural electricity connectivity, and Ksh. 3.2 billion for the promotion and adoption of alternative energy technologies. These allocations are intended to expand electricity access, particularly in underserved and rural areas, while also supporting the transition to sustainable, clean energy solutions that can drive growth, improve livelihoods, and promote environmental sustainability.
58. To successfully implement the affordable housing pillar under the Bottom-Up Economic Transformation Agenda, approximately Ksh. 135.8 billion has been allocated to the housing and urban development sector in the FY 2026/27 Budget Estimates. This includes Ksh. 50 billion for the construction of affordable housing units, Ksh. 20.9 billion for the construction of social housing units, Ksh. 20.2 billion for institutional housing, and Ksh. 18.3 billion for the development of related social and physical infrastructure. These allocations aim to increase access to decent, affordable housing,

stimulate job creation in the construction sector, and support the growth of urban centres through improved infrastructure.

59. In addition, the urban development subsector has been allocated Ksh. 18.6 billion for the Kenya Urban Programme and Ksh. 2.7 billion for the Kenya Informal Settlements Improvement Project (KISIP). These allocations are intended to enhance urban planning, improve infrastructure and service delivery in municipalities, and upgrade informal settlements to promote decent, inclusive, and sustainable urban living conditions.
60. To support the digital and creative economy, Ksh. 5.3 billion has been allocated towards the Kenya Digital Acceleration Project and Ksh. 1.5 billion for the maintenance and rehabilitation of last-mile county connectivity infrastructure. Additional interventions include the completion of the Konza Data Centre, equipping of ward digital hubs, and scaling up cybersecurity initiatives to safeguard the continued digitization of government services. These investments are expected to enhance digital inclusion, improve access to ICT infrastructure and services, strengthen cybersecurity resilience, and promote innovation and employment opportunities within the digital economy.
61. The FY 2026/27 Budget Estimates provide significant allocations towards youth empowerment and employment creation programmes aimed at enhancing economic opportunities for young people. Key allocations include Ksh. 4.7 billion for the National Youth Opportunities Towards Advancement (NYOTA) programme, Ksh. 2.5 billion for the Kenya Jobs and Economic Transformation (KJET) programme, and Ksh. 2 billion for the Youth Employment Support Programme. In addition, the National Youth Service (NYS) has been allocated Ksh. 12.5 billion to support youth training and national service initiatives.
62. Further allocations include Ksh. 1.3 billion for the Enable Youth Kenya Programme, Ksh. 1 billion to support Micro, Small and Medium Enterprises (MSMEs) in the agricultural sector, and Ksh. 0.3 billion for the Youth Enterprise Development Fund. These interventions are intended to enhance youth employability, entrepreneurship, skills development, and access to financing, thereby contributing to job creation and inclusive economic growth.
63. The FY 2026/27 Budget Estimates provide allocations aimed at entrenching equity and promoting balanced socio-economic development across the country. Key allocations include Ksh. 61.2 billion to the National Government Constituencies Development Fund (NG-CDF), Ksh. 4 billion to the National Government Affirmative Action Fund (NGAAF), and Ksh. 9.6 billion to the Equalization Fund. These allocations are intended to support grassroots development initiatives, enhance access to opportunities for vulnerable and marginalized groups, and reduce regional disparities in access to basic services and infrastructure.

64. To strengthen social protection programmes and support vulnerable populations, the proposed budget has allocated Ksh. 25 billion for cash transfers to the elderly, Ksh. 8.9 billion for cash transfers to orphans and vulnerable children, and Ksh. 1.5 billion for support to persons living with severe disabilities. In addition, the estimates provide Ksh. 4.3 billion for the Hunger Safety Net Programme and Ksh. 0.9 billion for the provision of sanitary towels to school-going girls. These allocations are aimed at enhancing social welfare, reducing vulnerability and poverty, promoting dignity among disadvantaged groups, and improving access to education and basic needs support.
65. To improve access to water and enhance agricultural productivity, Ksh. 47 billion for water and sewerage infrastructure development, Ksh. 2 billion for water storage and flood control interventions, Ksh. 2.5 billion for community-managed irrigation projects, and Ksh. 2.8 billion for public irrigation schemes have been allocated in the FY 2026/27 Budget Estimates. These allocations are aimed at expanding access to clean water and sanitation services, strengthening flood mitigation measures, enhancing food security through irrigation, and improving livelihoods, particularly in arid and semi-arid areas.
66. To support environmental conservation and climate resilience, the estimates allocate Ksh. 14 billion for forest resource conservation and management, Ksh. 3.7 billion for tree growing and rangelands restoration, and Ksh. 8.9 billion for the Financing Locally-Led Climate Action (FLLoCA) programme. The allocations are intended to promote sustainable management of natural resources, restore degraded ecosystems, increase forest cover, strengthen community resilience to climate change, and support the country's broader climate mitigation and adaptation efforts.
67. The increase in the allocation to the Governance, Justice, Law and Order sector is mainly attributed to additional resources provided to the Independent Electoral and Boundaries Commission (IEBC) to support electoral preparedness activities. The enhanced funding is intended to facilitate critical pre-election processes, including voter registration and verification, procurement of electoral materials, logistical planning, civic education, and strengthening of institutional and operational capacity to ensure the timely and credible conduct of the 2027 general elections.
68. The increase in the national security sector is attributed to enhanced allocations to the National Intelligence Service to support strengthened intelligence gathering, analysis, and operational capabilities, and to the Department of Defence to facilitate ongoing modernization programmes aimed at improving equipment, infrastructure, and overall Defence capabilities in response to evolving security threats and emerging geopolitical dynamics.

2. SUBMISSIONS BY DEPARTMENTAL COMMITTEES

69. In line with Standing Order 207(6) the Committee received submissions from twenty Departmental Committees on the proposed budget estimates for FY 2026/27. These have been consolidated and summarized into five broad MTP IV sectors. A detailed matrix containing all the observations and recommendations from each Committee is provided in Annex One.

2.1. Finance and Production Sector

70. The Committee on Cooperatives, MSMEs, Trade and Industry noted that the Coffee Cherry Advance Revolving Fund, which provides advances to coffee farmers against coffee cherry deliveries, has cumulatively received Kshs. 7.8 billion since inception, with an additional allocation of Kshs. 1.5 billion proposed in FY 2026/27. The Fund is sustained through a 3% interest charge on loans advanced to farmers. Given that access to the Fund is dependent on coffee production levels, there is need to enhance farmers' access to quality coffee seedlings to expand the number of beneficiaries base and sustain coffee production.
71. The national government has fully honoured its funding obligations for the 34 County Aggregation and Industrial Parks (CAIPs) across the country under the cost-sharing framework, where both the national government and county governments were each expected to contribute Kshs. 250 million per project. Given that the CAIPs are currently at different stages of implementation, priority should be placed on operationalizing the 13 completed CAIPs before initiating additional projects.
72. The committee on Agriculture and Livestock reported that the Kshs. 42.98 billion development allocation for the State Department for Agriculture will primarily support key government programmes aimed at enhancing agricultural productivity and sector reforms. These include Fertilizer subsidy programme (Kshs. 18 billion), Sugar Reforms Support Project (Kshs. 2.47 billion), Seeds Subsidy Programme (Kshs. 2 billion), Seed cane Multiplication and Popularization (Kshs. 300 million), Tea Reforms Programme (Kshs. 300 million), MSMEs Agricultural Credit through AFC (Kshs. 1 billion), Food Systems Resilience Project (Kshs. 5.4 billion) and National Agricultural Value Chain Development Project (NAVCDP)- BETA (Kshs. 4.6 billion).

2.2. Infrastructure Sector

73. The Committee on Transport observed that the Government has scaled down the Roads Annuity Programme due to high project costs and no new project will be procured under the annuity financing model. Consequently, the Annuity Fund will only cater for payments relating to the three completed annuity-financed projects: namely, Ngong-Kiserian- Isinya/Kajiado-Imaroro (Lot 33); Select Town Roads in the Central Region (Lot 15); and select town roads in the Western Region (Lot 18) thereby reducing future commitments to the Annuity Fund. In this regard, the Ksh 3 per litre

charge to flow to the Annuity Fund will be reduced to Ksh.1.50 per litre, while the the proceeds from the surrendered Ksh.1.50 per litre will support the securitization of the Kshs.5 per litre allocation. The committee further noted that the securitization process supported by the Kshs.5 per litre from the fuel levy has commenced. Once the bond is floated, it is expected to mobilize approximately Kshs.120 billion.

74. The committee on Energy expressed concern that the State Department for Energy has experienced significant reductions in its development budget amounting Kshs.32.13 billion. This represents a 63.8% decrease compared to the approved FY 2025/26 annual estimates. The cuts have resulted in the underfunding of several key agencies including Kenya Power and Lighting Company (Kenya Power), Kenya Electricity Generating Company (KenGen) and Geothermal Development Company (GDC) for the next Financial Year. The affected projects include critical initiatives such as the Last Mile Electricity Connectivity project, the Electrification in Constituencies project, off-grid electrification programmes, the Street Lighting project, and the development of transmission lines, substations, and geothermal development projects.
75. The energy committee further noted concerns regarding proposals to restructure certain State Corporations in the energy sector under the Government-Owned Enterprises framework. This is although entities such as the Kenya Electricity Transmission Company Limited (KETRACO) and the Geothermal Development Company (GDC) are not legally classified as Government-Owned Enterprises (GOEs) under the Government-Owned Enterprises Act. The Committee observed that such restructuring may therefore have legal, institutional, and operational implications particularly in relation to the entities' statutory mandates, governance structures and ongoing project implementation.
76. The Energy Committee raised concern that the lack of allocation for Electrification in Constituencies and Off-Grid Electrification programmes under the Rural Electrification and Renewable Energy Corporation (REREC) poses a risk to the achievement of universal electricity access and the Government's 2030 connectivity targets, particularly in marginalized and underserved areas. The Committee observed that the previous allocation of Kshs. 5.02 billion, equivalent to an average of only Kshs. 17 million per constituency, was already inadequate considering that a single electrification project may cost up to Kshs. 11 million to complete. Further, the Committee noted that the proposed prioritization of Kshs. 3.2 billion for off-grid electrification in FY 2026/27 was not actualized.
77. The Committee on ICT noted that the need to accelerate the operationalization of already constructed Constituency Innovation Hubs (CIHs) and Digital Innovation Hubs (DIHs). Several hubs across the country remain unutilized or under-utilized due to challenges such as inadequate equipment, weak connectivity, obsolete technologies and inadequate human resources. Even as the construction of new hubs continues, greater

emphasis should be placed on ensuring that existing facilities are fully equipped, functional and effectively utilized.

78. The committee on Housing noted that the proposed FY 2026/27 allocation for the Affordable Housing Programme amounts to Ksh. 110 billion against an estimated funding requirement of Ksh. 228.3 billion resulting in a financing gap of approximately Ksh. 118.3 billion. To address this shortfall, the State Department proposes to mobilize an additional Ksh. 150 billion through securitization (Ksh. 100 billion) and proceeds from the sale of completed housing units (Ksh. 50 billion).
79. The Housing committee further observed that delays in operationalizing the Construction Levy continue to constrain revenue generation by the National Construction Authority (NCA), resulting in significant underperformance of Appropriations-in-Aid (AiA) and increased reliance on exchequer support. Although the Construction Levy was reinstated in the FY 2025/26 Budget, the legal instrument lifting the suspension following the expiry of the NCA Regulations, 2014 has not been gazetted, thereby limiting the Authority's ability to collect the levy. Consequently, recurrent GoK grants to the Authority were reduced by KSh. 696 million from the approved BPS ceiling, necessitating an additional KSh. 500 million grant to sustain regulation and oversight functions.
80. The Committee on Blue Economy observed that the State Department for Water and Sanitation has thirty-three (33) new projects at an estimated cost of Kshs. 2.134 billion for FY 2026/2027. Of this amount, Kshs. 1.484 billion is from GoK funding and Kshs. 650 million is from donor funding. The projects are aimed at improving access to safe water and sanitation services, strengthening climate resilience and promoting sustainable water resource management across the country, particularly in underserved areas, arid and semi-arid regions, and informal settlements.

2.3.Social sector

81. The Health Committee noted with concern that the Social Health Authority has faced significant challenges in ensuring timely and equitable reimbursements of claims to both public and private healthcare facilities. Public health facilities have been disproportionately affected by delayed reimbursements, despite these funds constituting a critical source of Appropriations-in-Aid (AIA) used to support operations, procurement of medical supplies, and payment of essential services. The Committee noted that the persistent delays in processing and settling claims have severely disrupted service delivery in public healthcare facilities, leading to operational constraints, accumulation of pending bills, shortages of essential commodities and increased financial distress across the public health system.
82. The Health Committee identified several gaps that require comprehensive attention within the sector. These include a need to have a framework for training, clinical placements, and internship programmes within the current competency-based model.

83. The Committee further noted that the regulation and accreditation of university medical programmes is primarily undertaken through the Ministry of Education, particularly the Commission for University Education pursuant to the Universities Act, rather than through a coordinated framework involving the Ministry of Health and sector-specific professional regulatory bodies such as the Kenya Medical Practitioners and Dentists Council (KMPDC) and the Nursing Council of Kenya. This fragmented regulatory framework has resulted in gaps in quality assurance, particularly in enforcing clinical training standards, staffing requirements and professional competency thresholds necessary for effective healthcare service delivery.
84. The Education Committee noted the need to observe the TVET guidelines on resource allocation to capital projects, which require alignment with approved planning frameworks and prioritization of ongoing commitments before commencement of new projects. In this regard, the state department needs to prioritize ongoing projects rather than introducing new projects, given the limited resources.
85. The Committee further noted that sustainability of the new student-centered funding model for universities remains a concern due to the significant resource requirement needed for its full implementation. This is compounded by the rising enrolment levels across institutions of higher learning. Inadequate funding of the model may constrain universities' ability to provide quality education and limit students' ability to fully benefit from the intended objectives of the funding reforms. Notably, pending bills in public universities have accumulated to approximately Kshs 100 billion. If not addressed, these outstanding obligations will continue to weaken the financial position of universities and undermine ongoing efforts to enhance the sustainability and quality of higher education.
86. The Committee on Education observed that the recent Junior School Grade 9 pupils transitioning to Senior school resulted in uneven distribution of learners across institutions, with some schools admitting students beyond their available capacity leading to overcrowding and increased pressure on existing infrastructure and learning facilities. As a result, some schools have recorded low or no student admissions despite significant investments in those schools. As such, the Committee observed the need for the State Department for Basic Education to develop a clear and comprehensive policy framework to guide the placement of learners transitioning to senior school.
87. The committee further noted that the processing of pension benefits for retired teachers is often delayed due to lengthy and cumbersome administrative procedures within the Commission. These delays subject retiree teachers to significant financial hardship at a time when they are most vulnerable and undermine the objective of providing timely retirement benefits after years of public service. The Committee expressed concern that, in some cases, retired teachers are forced to wait for

extended periods before receiving their pension dues, with some passing away before accessing their rightful benefits. This situation underscores the need for reforms to streamline pension processing and ensure prompt settlement of retirement claims.

88. The Committee on Labour observed that the FY 2026/27 Budget Estimates demonstrate increased government prioritization of labour migration as a strategy for employment creation, foreign exchange earnings, and the reduction of domestic unemployment pressures. In this regard, the State Department for Labour and Skills Development introduced the Labour Migration and Export Programme - BETA with an allocation of approximately Kshs. 68.9 million to facilitate labour mobility coordination, establishment of labour migration consular offices, negotiation of bilateral labour agreements, and protection of migrant workers. However, the committee noted that the allocation is inadequate for effective implementation of the programme.
89. The Committee on Social Protection expressed concern over the continued underfunding of the Youth Enterprise Development Fund (YEDF) which has resulted in the closure of constituency-based Youth Enterprise Development Fund offices and significantly reduced access to services by the youth. The committee noted that the current county-based institutional structure, coupled with limited financial resources, has weakened the Fund's capacity to effectively deliver its mandate.

2.4.Environment and Natural Resources Sector.

90. The Environment and Climate Change Committee observed that the National Mining Corporation (NAMICO) under the State Department for Mining, has not received any development budget allocation since FY 2024/25. This funding gap has significantly constrained the Corporation's operations and limited its capacity to effectively discharge its mandate. Whereas NAMICO serves as the government's investment arm in the mining sector, with responsibilities that include holding shares, acquiring interests, and exclusively managing 14 strategic minerals such as lithium and rare earth elements, its growth is hindered by inadequate budgetary support.
91. The Committee on Tourism and Wildlife observed that the Exchequer allocations to the Tourism Regulatory Authority, the Kenya Tourism Board (KTB) and Kenya Utalii College have been fully withdrawn in FY 2026/27 Budget Estimates. This signals a policy shift towards greater reliance on internally generated revenues and alternative financing mechanisms to support the operations and programme implementation of these institutions. Additionally, the merger between the Kenya Tourism Board and the Tourism Research Institute is expected to be finalized by the end of the FY 2025/26 as part of an ongoing institutional restructuring within the tourism sector.
92. The Committee on Regional Development responsible for Arid and Semi-Arid Lands (ASALS) noted that the State Department for Special Programmes has proposed a development allocation of Kshs. 165.00 million to the National Drought Emergency

Fund (NDEF). The Committee observed that the Fund is designed to support timely and effective drought response through a multi-donor financing mechanism domiciled at the National Treasury, which mobilizes resources from the national budget, development partners, the private sector, and global climate finance resources.

2.5. Governance and Public Administration Sector

93. The Justice and Legal Affairs Committee observed that the Judiciary's development budget has increased significantly by Kshs. 1.1 billion (73.8%), from Kshs. 1.5 billion in FY 2025/26. The proposed development allocation is primarily intended to support the acquisition of an office block in Milimani at a cost of Kshs. 1.2 billion, alongside implementation of several key development projects. These projects include the modernization of the Judiciary ICT systems as part of its digital strategy, acquisition of Security scanners, maintenance of the Supreme Court Building, supply of generators, solar power and batteries, refurbishment of Milimani Courtrooms and chambers, completion of small claims court, refurbishment of Kiambu Law Courts, completion of Kandara Law Court, and construction of Wajir High Court.
94. The Justice and Legal Affairs Committee observed that the IEBC budget has increased largely on account of enhanced allocation in preparation for the 2027 General election. In particular, the budget for the following vote heads were enhanced: voter registration and electoral operations (Kshs. 9.0 billion), Electoral Information and Communication Technology (Kshs. 2.8 billion), delimitation of electoral boundaries (Ksh. 0.63 billion) and voter education and partnerships (Kshs. 1.1 billion). In addition, the Commission was allocated Kshs. 61.7 million for the construction of an office block and a warehouse in Nyandarua and Turkana County respectively. The Committee noted that the IEBC runs one of the most expensive general elections in the world, with the cost of the 2027 general election approximated at Kshs. 74.4 billion.
95. The Committee on Defence expressed concern that the performance of the East African Community (EAC) Department continues to be constrained by a number of challenges, including inadequate funding, persistent non-tariff barriers, the slow pace of decision making arising from gaps and rigidities in the Treaty establishing the EAC, and insufficient staffing at border posts and embassies. These challenges undermine Kenya's ability to fully exploit opportunities available within the East African Community market.
96. The Committee on Interior and National Administration observed that the FY 2026/2027 budget estimates for the State Department for Interior and National Administration of Kshs 55.51 billion exceed the approved BPS ceiling by Kshs. 12.37 billion. The additional allocation is primarily intended to support security operations, payment of Village Elders' stipends, establishment of the National Integrated Security Command and Control System, and other national functions.

3. SUBMISSIONS FROM PUBLIC PARTICIPATION PROCESS

97. Article 201(a) of the Constitution of Kenya requires openness, accountability, and public participation in public finance matters. Further, Article 221(5) mandates the Budget and Appropriations Committee to seek representations from the public during the consideration of budget estimates and to take such views into account when making recommendations to the National Assembly.
98. Pursuant to these constitutional requirements, the Committee conducted public hearings in 16 counties and invited written submissions from members of the public, civil society organizations, professional bodies, and other stakeholders on the FY 2026/27 Budget Estimates. The Committee considered the views received and incorporated some of the priority interventions identified during the public participation process into its recommendations. Details of the funded priorities are contained in the Third Schedule to this Report, while the comprehensive report on public participation is provided in Annex II.

3.1. Overall Fiscal Framework

99. Stakeholders submitted that the budget should be anchored on credible and realistic macro-fiscal assumptions to enhance budget credibility and facilitate effective implementation. They further emphasized the need for stronger parliamentary oversight on the budget process and proposed the rationalization of public expenditure, particularly through curbing the growth of administrative costs while safeguarding allocations for development programmes. They emphasized the adherence to the PFM provision, which requires that development expenditure should account for at least 30 percent of total government expenditure to support long-term economic growth and development.
100. Stakeholders also called for stricter controls on supplementary budgets to minimize deviations from approved budgets and enhance fiscal discipline. They further advocated for improved debt management through the implementation of a credible liability management strategy aimed at containing debt vulnerabilities and ensuring long-term fiscal sustainability.

Committee Observation

101. The Committee has reviewed the Budget Estimates to align expenditure levels with realistic resource projections and to contain non-priority expenditure growth. Through meetings with Departmental Committees, the Committee scrutinized and reallocated non-priority expenditures such as administrative costs, towards development and other core priorities in the budget. The committee has ensured that the development expenditure in the budget estimates is above the 30 percent threshold as per section 15 of the PFM Act.

102. The committee notes that supplementary budgets are submitted and approved in accordance with Article 223 of the Constitution and in cases whereby there is need to align expenditure implementation with available revenue collections. Further, the committee notes the government's commitment to fiscal consolidation and sustainable debt management through prudent borrowing and liability management operations.

3.2. Government Administration

103. Stakeholders submitted that duplication and overlap of functions in government institutions continue to undermine efficiency in public service delivery. They therefore called for a clearer delineation of roles and responsibilities across all public entities, and proposed enhanced intergovernmental coordination and rationalization of functions to enhance accountability, eliminate redundancies and improve value for money.

Committee Observation

104. The Committee in its scrutiny of the budget, ensures there is no duplication of resources and functions by reallocating resources to more needy areas within the budget. This ensures alignment of functions and resources per MDA.

3.3. Youth Empowerment and Youth Enterprise Development Fund

105. Stakeholders submitted that the Youth Enterprise Development Fund (YEDF) services remain centralized and inaccessible to many young people, particularly those residing in rural constituencies. It was further submitted that many youth enterprises face challenges arising from collateral requirements, limited mentorship, inadequate business development support and insufficient financing.

106. In this regard, several stakeholders requested the establishment of constituency-level offices, deployment of constituency officers, increased allocations, digitization of services and support for labour mobility programmes.

Committee Observation

107. The Committee observes that the concerns raised by stakeholders regarding access to the Youth Enterprise Development Fund services are valid, particularly in relation to the concentration of services in urban centres, delays in loan processing and disbursement, limited awareness of available financing products and mentorship. To address this, the committee supports measures aimed at decentralizing YEDF services, including strengthening outreach at the constituency level, leveraging digital platforms to improve access and efficiency and enhancing awareness of available programmes and financing opportunities. To support youth programmes, the Committee has allocated Kshs. 300 million to boost the fund operations.

3.4. Agriculture, Livestock, Agribusiness and MSMES

108. Stakeholders indicated that youth empowerment and economic transformation initiatives should be more closely linked to productive sectors of the economy, particularly agriculture, livestock, agribusiness and micro, small and medium enterprises (MSMEs) which have significant potential to create employment and income-generating opportunities for young people.
109. Stakeholders further called for increased financing and targeted support for key agricultural value chains, including irrigation farming, horticulture, dairy farming, livestock production, rice farming, poultry farming and other related value chains. They emphasized the need to improve access to affordable credit, expand market opportunities, promote value addition, strengthen business incubation programmes and enhance entrepreneurship development to enable youth-led enterprises to grow and compete effectively.
110. In addition, stakeholders highlighted the importance of supporting youth-owned enterprises operating in digital services, retail trade and transport services. Submissions also underscored the need to strengthen labour mobility opportunities.

Committee Observation

111. The Committee notes that the Budget contains several interventions in all the areas raised by the stakeholders including allocations under BETA, value chain interventions and agriculture. These include fertilizer subsidy with an allocation of Kshs. 18 billion, Kshs. 1 billion for the agribusiness MSME credit scheme, among other key government interventions contained in the budget such as the NYOTA programme.

3.5. Health and Nutrition

112. Stakeholders submitted that sustained financing for Primary Health Care (PHC), Universal Health Coverage (UHC), Community Health Promoters, Primary Care Networks, Social Health Authority reforms (SHA) and child health services is critical to improving health outcomes and expanding access to quality healthcare services.
113. They emphasized the need to maintain adequate funding for maternal, newborn and child health services, immunization programmes and other primary health care interventions. There were concerns regarding workforce shortages, sustainability of health financing, public health preparedness, potential impact of declining donor support and availability of essential medicines.
114. Additionally, stakeholders called for increased investment in pediatric oncology services, school health programmes and digital health systems to strengthen service delivery, improve disease management and enhance the efficiency and accessibility of healthcare services.

115. Stakeholders submitted that nutrition interventions remain fragmented across sectors and noted that the existing budget framework provides limited visibility of nutrition-related expenditures, making it difficult to track resource allocation and assess the adequacy of investments in nutrition programmes.
116. Stakeholders further indicated that funding allocated to nutrition services remains insufficient relative to national needs and emphasized the importance of scaling up interventions aimed at preventing and treating malnutrition.

Committee Observation

117. The budget contains substantial allocations towards health, despite limited resources. Notably, some of the key expenditures in this budget under the health sector include: UHC health care workers transition with Kshs. 8.9 billion, Primary Health Care Fund Kshs. 18 billion, emergency chronic and critical illnesses fund with Kshs. 4 billion and blood transfusion services with Kshs. 600 million.

3.6. Child Protection

118. Stakeholders submitted that child protection services and child welfare programmes continue to face significant funding constraints, particularly at the sub-county level where limited operational resources affect the delivery of essential child welfare and protection services. They noted that inadequate staffing within the Department of Children Services has hindered the effective implementation of child protection programmes, case management and response mechanisms for vulnerable children.
119. Stakeholders further submitted that preventive child protection interventions remain underfunded, including the implementation of the National Positive Parenting Programme, which is intended to strengthen family support systems. In addition, concerns were raised regarding the shortage of rescue, rehabilitation and temporary shelter facilities for vulnerable children, as well as inadequate investment in child protection infrastructure and related support services.

Committee Observation

120. The committee acknowledges the concerns raised regarding funding constraints staffing shortages and inadequate operational resources within child protection services. In this regard, the committee emphasizes the need for sustained investment in child protection programmes, strengthening the capacity of the Department of Children Services and improving access to rescue rehabilitation and reintegration services for vulnerable children. Additionally, the Committee has allocated Kshs. 503 million for Child Welfare Society and Kshs 50 million to National Council for Children Services (NCCS) both under the State Department for Children Services to support and upscale child protection measures.

3.7. Social Protection

121. Stakeholders submitted that the Cash Transfer for Orphans and Vulnerable Children programme has not expanded sufficiently to meet the growing number of eligible beneficiaries requiring support. They further noted that assistance provided to persons with severe disabilities remains inadequate in light of increasing needs and emphasized the absence of structured programmes to support caregivers who play a critical role in the welfare of vulnerable persons.
122. They also highlighted the increasing vulnerability of households to climate-related shocks, including droughts, floods, and other extreme weather events which have heightened food insecurity and economic hardship among at-risk populations. In this regard, they called for the strengthening of anticipatory action mechanisms, disaster preparedness measures, and the expansion of social assistance programmes to improve resilience among vulnerable households.
123. Additionally, concerns were raised regarding operational challenges facing social development field offices across the country, citing inadequate facilitation, limited mobility and insufficient resources which constrain service delivery.

Committee Observation

124. The committee acknowledges that the adequacy of beneficiary coverage and programme financing remains a key consideration in ensuring that social protection interventions effectively reach eligible beneficiaries. The committee further notes the need to strengthen support systems for caregivers and enhance the responsiveness of social protection to emerging risks, including those arising from climate change and other shocks. Additionally, the budget contains resources Kshs. 8.9 billion as transfers for OVC and Kshs. 25 billion as cash transfers to older persons.

3.8. Water, Sanitation and Hygiene

125. Stakeholders submitted that funding for sanitation and hygiene interventions remains inadequate to meet existing needs and support the achievement of public health objectives. They emphasized the need for increased investments in key areas such as infection prevention and control, healthcare waste management and climate-resilient WASH infrastructure.
126. Stakeholders further noted that WASH facilities in schools and health institutions remains vulnerable to climate-related shocks. They therefore called for targeted investments to improve the resilience, reliability and sustainability of WASH services in these critical public facilities.

Committee Observation

127. The committee observes the need to upscale investments in climate-resilient infrastructure to ensure uninterrupted access to safe water and sanitation services during periods of climate related emergencies. Additionally, resources have been

allocated under the Ministry for Water and Sanitation and the Ministry for Environment, Climate Change and Forestry to address these emerging concerns.

3.9. Education

128. Stakeholders submitted that persistent teacher shortages, inadequate school infrastructure and insufficient capitation continue to undermine the quality of education and negatively affect learning outcomes across the country. They noted that many schools face challenges in meeting operational needs due to resource constraints. Further, stakeholders highlighted challenges relating to implementation of the Competency Based Curriculum, school feeding programmes, ICT infrastructure, sports facilities and financing of Early Childhood Development Education and called for increased investment in these areas to improve access, equity and overall quality of education.

Committee Observation

129. The Committee notes that education has the highest funding in the budget and it continues to be a priority for the government. The funding is intended to support critical areas such as infrastructure development, capitation and teacher recruitment in line with the Competency Based Education.

3.10. Environment and Climate Change

130. Stakeholders submitted that the increasing frequency and intensity of climate-related shocks continue to adversely affect vulnerable households, educational institutions, and community infrastructure. They emphasized the need for climate-resilient public investments, rainwater harvesting systems and environmental conservation programmes. These interventions are necessary to strengthen community resilience, improve water security and mitigate the adverse effects of climate change.

Committee Observation

131. The Committee notes that there are existing climate change interventions funded in the budget, ranging from mitigation, adaptation and building resilience, spanning across government agencies. This includes targeted interventions that support communities and local communities to enhance their resilience against climate change such as the Financing Locally Led Climate Action programme that has an allocation of Ksh. 8.9 billion.

3.11. Lands, Roads and Transport

132. Stakeholders submitted that there is need for implementation of historical land injustice recommendations and compensation. It was submitted that delays have been experienced in implementation of the National Land Commission findings and compensation processes.

133. Stakeholders submitted that poor road infrastructure limits access to markets, schools, health facilities and economic opportunities. They requested improvement of local road networks and construction of supporting transport infrastructure.

Committee Observation

134. To address the aforementioned issues, the budget contains an allocation amounting to Kshs. 435 million for compulsory land acquisition. Equally for FY 2026/27, the government targets to settle over 400 historical land disputes.

135. The budget will allocate over Kshs. 176.86 billion for road construction and maintenance. The government also mobilized over Kshs. 120 billion through the securitization process to cater for pending bills in roads and enable resumption of works on the stalled road projects.

3.12. Governance and Public Participation

136. It was submitted that linkages between planning, budgeting and reporting remain weak and that visibility of child-focused spending should be enhanced.

137. Stakeholders further called for stronger expenditure oversight, results-based budgeting, child participation in budget processes, improved public access to budget information and enhanced fiscal discipline.

Committee Observation

138. Parliament will endeavor to ensure oversight of the entire PFM cycle ie. Budget preparation, approval, execution and audit. Specifically, the gap between audit and how that informs budget preparation will be enhanced.

4. SUBMISSIONS BY STAKEHOLDERS

4.1. Submissions by the Office of the Auditor General

139. The Office of the Auditor-General (OAG) submitted that, in the current FY 2025/2026, the Office has a budget allocation of Kshs. 8,689,032,880, comprising Kshs. 8,359,032,880 and Kshs. 330 million under the Recurrent and Development votes, respectively. The Office further reported that total expenditure incurred to date amounts to Kshs. 7,134,534,547, representing 82 per cent of the approved budget allocation.
140. The OAG submitted that the audit scope for the Office has continued to expand over the years due to the growth of government programmes and the increasing size of the national budget. The Office further noted that new entities continue to be established to address emerging service delivery needs. In addition, some entities that were previously audited under their respective Ministries, Departments and Agencies or county governments have since become self-accounting entities and now prepare separate financial statements that require independent audits. These include Level 4 and Level 5 hospitals, TVET institutions, and public secondary schools.
141. The OAG submitted that the Office achieved a 100 per cent target in the audit of financial statements for all entities except public secondary schools by December 2025. The Office noted that challenges in auditing schools and TVET institutions could be addressed by aligning their reporting timelines with the academic calendar and the capitation funding model adopted by the Ministry of Education, and appealed to Parliament to consider revising the reporting period for schools to December each year.
142. The OAG submitted that in the 2026 BPS, the Office had been allocated Kshs. 8.776 billion, comprising Kshs. 8.476 billion and Kshs. 300 million under the Recurrent and Development votes, respectively. In the FY 2026/2027 Revenue and Expenditure Estimates, the allocation increased to Kshs. 9.829 billion, comprising Kshs. 9.526 billion for Recurrent expenditure and Kshs. 303 million for Development expenditure. The Office further noted that the recurrent allocation represents an increase of Kshs. 1.050 billion compared to the BPS allocation, mainly to support enhanced audit operations, clearance of arrears, recruitment and remuneration of additional staff, and implementation of the revised remuneration structure for the Office.
143. The OAG submitted that in the FY 2026/2027 Revenue and Expenditure Estimates, the Office has been allocated Kshs. 9.83 billion against the estimated requirements of Kshs. 12.44 billion, resulting in a funding deficit of Kshs. 2.61 billion, comprising Kshs. 2.11 billion under Recurrent expenditure and Kshs. 500 million under Development expenditure. The Office noted that the shortfall is likely to adversely affect the implementation of planned audit programmes and appealed to the Committee to

revisit the allocation and address the funding gap to enable the effective execution of its constitutional oversight mandate.

144. The OAG submitted that the Public Accounts Committee of the National Assembly had recommended amendment of the Public Audit Act, 2015, to guarantee the Office funding equivalent to at least 0.5 per cent of national government revenue to safeguard its independence and ensure predictability. The Office noted that although Parliament adopted the recommendation, it is yet to be implemented, and appealed for its inclusion in the Public Audit Act Amendment Bill, 2025.

4.2.Submission by the Parliamentary Service Commission

145. The Parliamentary Service Commission (PSC) is established under Article 127 of the Constitution and is mandated to provide services and facilities for the efficient and effective functioning of Parliament. The Commission is also responsible for preparing annual expenditure estimates for the Parliamentary Service, submitting them to the National Assembly for approval, and exercising budgetary control.
146. The Commission submitted that the resource requirements for the Legislative Sector for FY 2026/2027 have been derived from costed activities contained in the respective votes' work plans. The Commission further noted that these activities are anchored on the PSC 2019–2030 Strategic Plan, which guides the implementation of its long-term institutional priorities and ongoing reforms within the Legislative Sector. In this regard, the cumulative resource requirement for the period was estimated at Kshs. 66.692 billion, reflecting the total funding needed to support the planned programmes and ensure effective delivery of parliamentary services and functions.
147. The PSC submitted that its proposed budget estimates for the FY 2026/2027 amount to Kshs. 66.692 billion, compared to the approved 2026 Budget Policy Statement ceiling of Kshs. 50.782 billion. This results in a financing gap of Kshs. 15.91 billion, which the Commission indicated would constrain the full implementation of its planned activities and programmes under the Legislative Sector.
148. The Commission noted that it continues to collaborate with and comply with the National Treasury guidelines and timelines, including preparation and publication of the Sector Report. At the same time, the Commission noted that it ensures compliance with Section 37(3) of the Public Finance Management Act, which requires it to submit its budget estimates to the National Assembly independently.
149. The Commission requested the Committee to consider availing additional resources to bridge the identified funding gap in the proposed budget estimates. The Commission noted that the additional funding is necessary to support the full implementation of its planned programmes and activities under the Legislative Sector, enhance service delivery within Parliament, and ensure effective execution of its constitutional mandate.

5. OBSERVATIONS AND RECOMMENDATIONS BY THE COMMITTEE

5.1. Key Observations

150. Having considered the above extensive deliberations, including submissions from the departmental committees, key stakeholders and members of the public, the Committee wishes to highlight the following key observations:

- i. **Economic Growth:** The Committee noted that economic growth over the last two years has remained below the Government's projected growth rate of 5 percent for 2026. This performance highlights the need to enhance the efficiency and effectiveness of government programmes and public expenditure in order to stimulate economic expansion, support private sector growth, and accelerate job creation.
- ii. **Revenue Projections:** The Committee observed that total revenue and grants are projected to grow by 6 percent, from Ksh. 3,464.0 billion in FY 2025/26 to Ksh. 3,673.4 billion in FY 2026/27. The moderate growth projection reflects a cautious and realistic approach to revenue forecasting aimed at minimizing revenue shortfalls that could adversely affect budget implementation and fiscal sustainability.
- iii. **Expenditure Outlook:** The Committee observed that total expenditure is projected to grow by 2.7 percent, from Ksh. 4,695.0 billion in FY 2025/26 to Ksh. 4,819.9 billion in FY 2026/27. This reflects a deliberate effort by the Government to ensure that expenditure growth remains lower than revenue growth in order to enhance fiscal sustainability and contain the budget deficit. The Committee further noted that service delivery is expected to improve through ongoing Public Financial Management reforms, including the adoption of the electronic Government Procurement (e-GP) system, which is aimed at enhancing efficiency, transparency, and value for money in public spending.
- iv. **Fiscal Deficit:** The Committee observed that the fiscal deficit is projected to decline from 6.4 percent of GDP in FY 2025/26 to 5.4 percent of GDP in FY 2026/27. The reduction in the deficit is expected to arise from improved revenue administration, moderated expenditure growth, and enhanced efficiency in public spending. However, the Committee emphasized the need to maintain fiscal discipline throughout the financial year to ensure that the projected fiscal consolidation targets are achieved.
- v. **National Infrastructure Fund:** The Committee noted that the National Infrastructure Fund is intended to ease pressure on infrastructure financing from the normal budgetary process by providing an alternative mechanism for funding strategic development projects. The Committee underscored the need to fully

operationalize the Fund to reduce reliance on exchequer financing, contain the fiscal deficit, and minimize the need for additional public borrowing.

- vi. **Domestic Interest Rates:** The Committee observed that the gradual decline in domestic interest rates is expected to lower the cost of government borrowing domestically and reduce exposure to external borrowing risks, particularly exchange rate volatility. However, the Committee emphasized the need to ensure that increased domestic borrowing does not crowd out private sector access to credit required to support investment, enterprise growth, and overall economic expansion.
- vii. **Inflation Rate:** The Committee noted that risks to inflation remain elevated in view of the global geopolitical dynamics and disruptions in supply chains. This poses significant risks to the implementation of the FY 2026/27 Budget by increasing the cost of government operations, infrastructure projects, and public service delivery. Elevated inflation may also weaken household purchasing power, constrain economic activity, and negatively affect revenue performance. Hence, there is need for prudent macroeconomic management, including sound fiscal and monetary policies, to contain inflationary pressures, safeguard macroeconomic stability, and support effective budget implementation.
- viii. **Equalisation Fund:** The Committee noted that the allocation to the Equalisation Fund in the FY 2026/27 Estimates is Ksh. 9.6 billion. However, based on Parliament's approval of the most recent audited and approved revenue for FY 2022/23 amounting to Ksh. 2,050 billion, the statutory requirement of 0.5 percent is not fully met, resulting in a shortfall of Ksh. 648.4 million.
- ix. **Youth Empowerment:** The Committee observed that youth empowerment remains a critical priority that requires sustained policy attention and adequate resource allocation. There is a need for decentralization of youth-focused programmes to the constituency level as well as enhancing the allocation to the Youth Enterprise Development Fund. This will enhance access to affordable credit and entrepreneurship support.
- x. **Trade Coordination:** The Committee noted that several MDAs are coordinating international trade initiatives, resulting in fragmented interventions, duplication of efforts, and inefficiencies that have not yielded meaningful benefits for the country. The lack of a harmonized and centralized framework for trade promotion and market access limits the country's ability to fully exploit regional and international trade opportunities. The Committee therefore underscores the need for key ministries, namely the Ministry of Industry, Trade and Investments, the Ministry of Foreign and Diaspora Affairs and the Ministry of East Africa Community, to coordinate matters of regional and international trade including a harmonized funding framework for trade initiatives.

- xi. **Reimbursement of SHA claims:** The Committee observed that there is need for the Ministry of Health and the Social Health Authority to institute a predictable and time-bound claim reimbursement mechanism for healthcare facilities, with priority given to public health institutions that rely heavily on SHA reimbursements as AIA. The Committee further observed that the timely settlement of all verified claims within stipulated timelines is necessary to prevent disruption of healthcare service delivery and eradicate operational challenges in public health facilities.
- xii. **Election Preparedness:** The Committee emphasized the importance of the IEBC to use the resources that have been allocated for the timely procurement of electoral materials and technology, the strengthening of voter registration and civic education programmes, and the enhancement of institutional capacity to guarantee public confidence and the effective delivery of the electoral process.
- xiii. **Village Elders:** The Committee appreciated the provision of a stipend to village elders, noting that it addresses a long-standing concern regarding the welfare and recognition of grassroots administrators who play a critical role in community mobilization, conflict resolution, and support for government programmes at the local level.
- xiv. **Confirmation of JSS Teachers:** The Committee observed that the estimates have provided resources for the confirmation of 20,000 intern teachers to permanent and pensionable terms, promotion of at least 30,000 teachers, and implementation of the second phase of the 2025–2029 Collective Bargaining Agreement (CBA). The Committee noted that these interventions are expected to address existing staffing gaps in schools, enhance teacher motivation through career progression, improve job security, and promote stability and efficiency in the education sector.
- xv. **Fertilizer Subsidy Programme:** The Committee noted that, in an effort to enhance farmer incomes and strengthen food security, the allocation to the fertilizer subsidy programme has been increased to KSh. 18 billion to fully meet the anticipated demand. The Committee further observed that, following the success of the fertilizer subsidy initiative, a seed subsidy programme has also been introduced to complement the intervention. However, there is need to address the post-harvest component of the value chains to improve agricultural productivity and support sustainable food production across the country.

5.2. Non-financial recommendations

151. After deliberations, the committee made the following non-financial recommendations:

- i. That, by 30th December 2026, the National Treasury provides an assessment of the fiscal implications for county governments arising from intergovernmental agreements between the national and county governments that require counties to provide counterpart funding. This assessment should clearly outline the extent of county financial obligations, associated fiscal risks, and potential impacts on county budget sustainability.
- ii. That, by 30th December 2026, the Auditor-General undertakes a special audit of the financial and payroll records of the Public Service Internship Programme (PSIP). This audit is intended to address persistent challenges experienced since the programme's inception, including payroll inconsistencies, delays in stipend payments, and weaknesses in financial management and accountability systems, with a view to strengthening governance and ensuring effective implementation of the programme for the continued benefit of Kenyan youth. The audit report shall be submitted to Parliament for consideration. Additionally, the funds allocated to the PSIP programme should only be applied for the payment of stipends and not for operational expenses.
- iii. That, by 30th September 2026, the National Treasury in consultation with the State Department for Petroleum undertakes a review of the Petroleum Development Levy (PDL) and its usage in fuel price stabilization. This review should include a framework for sustainable fuel price stabilization, clear expenditure thresholds, forecasting of fuel price shocks, and enhanced accountability and reporting mechanisms.
- iv. That, by December 2026, the National Treasury, in consultation with the State Department for Energy and the Kenya Revenue Authority, undertake a comprehensive audit and reconciliation of the VAT self-assessment tax liabilities relating to the Lake Turkana Wind Power Project, including verification of the legal status, dispute resolution status, and potential fiscal exposure.

5.3. Financial Recommendations

152. Based on the deliberations and taking into consideration the fiscal responsibility principles, the Committee recommends that this House resolves:

i) **Current Expenditure**

That the current expenditure for FY 2026/27 be approved at **Ksh. 2,078,996,468,734** in the votes and programmes presented in the First and Second Schedules as per the justifications provided.

ii) **Capital Expenditure**

That the capital expenditure for FY 2026/27 be approved at **Ksh. 851,219,544,450** in the votes and programmes presented in the First and Second Schedules as per the justifications provided.

iii) **Total Expenditure**

That the total budget estimates for FY 2026/27 be approved at **Ksh. 2,930,216,013,184** in the votes and programmes presented in the First and Second Schedules as per the justifications provided.

iv) **Total Revenue**

That, Total Revenue for FY 2026/27, comprising Ordinary Revenue and Appropriations in Aid, be approved at **Ksh. 3,630,572,000,000**

v) **Allocation for Parliament**

That the budget allocation for Parliament for FY 2026/27 be approved at **Ksh. 50,982,043,962.**

vi) **Allocation for the Judiciary and Judicial Service Commission**

That the budget allocation for the Judiciary and Judicial Service Commission for FY 2026/27 be approved at **Ksh. 30,381,825,973.**

vii) **Allocation for the Office of the Auditor General**

That the budget allocation for the Office of the Auditor General for FY 2026/27 be approved at **Ksh. 9,829,400,000.**

viii) **Equalisation Fund**

That the budget allocation for the equalisation fund for FY 2026/27 be approved at **Ksh. 10,251,170,425.**

ix) **Report and Recommendations**

That the Report and the Recommendations of the Budget and Appropriations Committee on the Budget Estimates for the National Government, the Judiciary, and Parliament for Financial Year 2026/27 be approved.

x) **Basis of the Appropriation Bill**

That the First and Second Schedules of this report form the basis of the FY 2026/27 Appropriation Bill.

SIGNED



HON. SAMUEL ATANDI, CBS, M.P.

CHAIRPERSON, THE BUDGET AND APPROPRIATIONS COMMITTEE

THE NATIONAL ASSEMBLY
PAPERS LAY
DATE: 02 JUN 2026
TUESDAY
Tabled By: HON. SAMUEL ATANDI, CBS, M.P. (CHAIRPERSON)
Clerk-at-the-table: IMZORU MWALE, HSC

DATE

06. 2026.

FIRST SCHEDULE: BUDGET ESTIMATES FOR FY 2026/27

FIRST SCHEDULE: BUDGET ESTIMATES FOR FY 2026/27

VOTE CODE	VOTE & PROGRAMME	BUDGET ESTIMATES FOR FY 2026/27			BUDGET ESTIMATES FOR FY 2026/27 (Approved by National Assembly)		
		GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES
1011	Executive Office of the President	5,842,616,675	1,311,200,000	7,153,816,675	6,187,616,675	1,311,200,000	7,498,816,675
	0603000 Government Printing Services	792,237,031	500,000,000	1,292,237,031	792,237,031	500,000,000	1,292,237,031
	0701000 General Administration Planning and Support Services	2,531,779,470	576,200,000	3,107,979,470	2,631,779,470	576,200,000	3,207,979,470
	0703000 Government Advisory Services	1,674,268,832	185,000,000	1,859,268,832	1,869,268,832	185,000,000	2,054,268,832
1012	0770000 Leadership and Coordination of Government Services	844,331,342	50,000,000	894,331,342	894,331,342	50,000,000	944,331,342
	Office of the Deputy President	3,576,436,161	100,000,000	3,676,436,161	3,476,436,161	100,000,000	3,576,436,161
1013	0734000 Deputy President Services	3,576,436,161	100,000,000	3,676,436,161	3,476,436,161	100,000,000	3,576,436,161
	Office of the Prime Cabinet Secretary	839,790,954	-	839,790,954	1,139,790,954	-	1,139,790,954
1014	0755000 Government Coordination and Supervision	839,790,954	-	839,790,954	1,139,790,954	-	1,139,790,954
	State Department for Parliamentary Affairs	361,201,100	-	361,201,100	361,201,100	-	361,201,100
	0759000 Parliamentary Liaison and Legislative Affairs	82,363,576	-	82,363,576	82,363,576	-	82,363,576
	0760000 Policy Coordination and Strategy	83,568,654	-	83,568,654	83,568,654	-	83,568,654
1016	0761000 General Administration, Planning and Support Services	195,268,870	-	195,268,870	195,268,870	-	195,268,870
	State Department for Cabinet Affairs	269,386,723	-	269,386,723	269,386,723	-	269,386,723
1017	0758000 Cabinet Affairs Services	269,386,723	-	269,386,723	269,386,723	-	269,386,723
	State House	12,616,798,513	1,027,000,000	13,643,798,513	12,416,798,513	1,027,000,000	13,443,798,513
1018	0704000 State House Affairs	12,616,798,513	1,027,000,000	13,643,798,513	12,416,798,513	1,027,000,000	13,443,798,513
	State Department for National Government Coordination	1,062,305,141	-	1,062,305,141	1,232,305,141	-	1,232,305,141
1023	0755000 Government Coordination and Supervision	1,062,305,141	-	1,062,305,141	1,232,305,141	-	1,232,305,141
	State Department for Correctional Services	41,696,778,650	1,022,400,000	42,719,178,650	41,581,778,650	1,062,400,000	42,644,178,650
1023	0623000 General Administration, Planning and Support Services	787,720,845	100,000,000	887,720,845	787,720,845	100,000,000	887,720,845
	0627000 Prison Services	38,688,143,433	782,630,000	39,470,773,433	38,563,143,433	782,630,000	39,345,773,433
	0628000 Probation & After Care Services	2,220,914,372	139,770,000	2,360,684,372	2,230,914,372	179,770,000	2,410,684,372

FIRST SCHEDULE: BUDGET ESTIMATES FOR FY 2026/27

VOTE CODE	VOTE & PROGRAMME	BUDGET ESTIMATES FOR FY 2026/27		BUDGET ESTIMATES FOR FY 2026/27 (Approved by National Assembly)		GROSS TOTAL ESTIMATES
		GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	
1024	State Department for Immigration and Citizen Services	13,428,854,462	12,457,000,000	13,428,854,462	12,457,000,000	25,885,854,462
	06050000 Migration & Citizen Services	5,827,904,605	7,441,070,000	13,268,974,605	7,441,070,000	13,268,974,605
	06260000 Population Management Services	6,277,040,698	4,715,930,000	10,992,970,698	4,715,930,000	10,992,970,698
	06310000 General Administration and Planning	1,323,909,159	300,000,000	1,623,909,159	300,000,000	1,623,909,159
1025	National Police Service	144,187,751,328	2,813,900,000	147,001,651,328	3,050,900,000	147,410,371,328
	06010000 Policing Services	144,187,751,328	2,813,900,000	147,001,651,328	3,050,900,000	147,410,371,328
1026	State Department for Internal Security & National Administration	45,846,346,444	9,659,295,454	55,505,641,898	9,835,495,454	63,986,841,898
	06290000 General Administration and Support Services	19,596,521,199	8,680,000,000	28,276,521,199	8,680,000,000	36,451,521,199
	06300000 Policy Coordination Services	1,693,234,857	80,000,000	1,773,234,857	80,000,000	1,903,234,857
	06320000 National Government Field Administration Services	24,556,590,388	899,295,454	25,455,885,842	1,075,495,454	25,632,085,842
1032	State Department for Devolution	1,377,677,757	10,619,300,000	11,996,977,757	10,759,300,000	12,221,977,757
	07120000 Devolution Services	1,377,677,757	10,619,300,000	11,996,977,757	10,759,300,000	12,221,977,757
1033	State Department for Special Programmes	644,259,192	165,000,000	809,259,192	165,000,000	1,459,259,192
	07760000 Disaster Risk Management	644,259,192	165,000,000	809,259,192	165,000,000	1,459,259,192
1036	State Department for ASALs and Regional Development	7,391,859,311	3,524,036,362	10,915,895,673	4,432,036,362	11,883,895,673
	07330000 Accelerated ASAL Development	5,107,074,673	1,929,056,362	7,036,111,035	2,234,036,362	7,341,111,035
	07430000 General Administration, Planning and Support Services	362,519,302	-	362,519,302	-	362,519,302
	10130000 Integrated Regional Development	1,922,265,336	1,595,000,000	3,517,265,336	2,198,000,000	4,180,265,336
1041	Ministry of Defence	239,379,196,784	10,634,400,000	250,013,596,784	10,634,400,000	252,147,596,784
	08010000 Defence	224,007,100,000	10,334,400,000	234,341,500,000	10,334,400,000	235,475,500,000
	08020000 Civil Aid	335,000,000	-	335,000,000	-	335,000,000
	08030000 General Administration, Planning and Support Services	3,177,696,784	-	3,177,696,784	-	3,177,696,784
08060000 Defence Industrialization	11,859,400,000	300,000,000	12,159,400,000	300,000,000	13,159,400,000	

FIRST SCHEDULE: BUDGET ESTIMATES FOR FY 2026/27

VOTE CODE	VOTE & PROGRAMME	BUDGET ESTIMATES FOR FY 2026/27			BUDGET ESTIMATES FOR FY 2026/27 (Approved by National Assembly)		
		GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES (Submitted)	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES
1053	State Department for Foreign Affairs	24,471,908,602	2,356,300,000	26,828,208,602	24,269,908,602	2,356,300,000	26,626,208,602
	0714000 General Administration Planning and Support Services	3,766,531,792	243,100,000	4,009,631,792	3,655,531,792	243,100,000	3,898,631,792
	0715000 Foreign Relation and Diplomacy	20,489,188,598	1,913,200,000	22,402,388,598	20,398,188,598	1,913,200,000	22,311,388,598
	0741000 Economic and Commercial Diplomacy	50,985,040	-	50,985,040	50,985,040	-	50,985,040
1054	0742000 Foreign Policy Research, Capacity Development and Technical Cooperation	165,203,172	200,000,000	365,203,172	165,203,172	200,000,000	365,203,172
	State Department for Diaspora Affairs	817,268,920	-	817,268,920	817,268,920	-	817,268,920
	0752000 Management of Diaspora Affairs	817,268,920	-	817,268,920	817,268,920	-	817,268,920
	State Department for Technical Vocational Education and Training	49,816,164,346	8,147,049,447	57,963,213,793	49,886,164,346	8,603,143,407	58,489,307,753
1064	0505000 Technical Vocational Education and Training	48,537,205,862	8,147,049,447	56,684,255,309	48,607,205,862	8,603,143,407	57,210,349,269
	0507000 Youth Training and Development	69,566,074	-	69,566,074	69,566,074	-	69,566,074
	0508000 General Administration, Planning and Support Services	1,209,392,410	-	1,209,392,410	1,209,392,410	-	1,209,392,410
	State Department for Higher Education	155,188,369,997	8,937,578,570	164,125,948,567	155,325,876,037	8,587,578,570	163,913,454,607
1065	0504000 University Education	154,875,635,043	8,937,578,570	163,813,213,613	154,885,635,043	8,587,578,570	163,473,213,613
	0508000 General Administration, Planning and Support Services	312,734,954	-	312,734,954	440,240,994	-	440,240,994
	State Department for Basic Education	117,985,741,227	17,350,154,541	135,335,895,768	118,185,741,227	18,369,154,541	136,554,895,768
	0501000 Primary Education	12,286,367,066	9,581,154,541	21,867,521,607	12,286,367,066	10,088,154,541	22,374,521,607
1066	0502000 Secondary Education	86,650,999,883	7,444,000,000	94,094,999,883	84,550,999,883	7,956,000,000	92,506,999,883
	0503000 Quality Assurance and Standards	13,925,731,241	325,000,000	14,250,731,241	16,025,731,241	325,000,000	16,350,731,241
	0508000 General Administration, Planning and Support Services	5,122,643,037	-	5,122,643,037	5,322,643,037	-	5,322,643,037
	State Department for Science, Innovation and Research	1,256,127,567	-	1,256,127,567	1,256,127,567	-	1,256,127,567
1067	0506000 Research, Science, Technology and Innovation	1,256,127,567	-	1,256,127,567	1,256,127,567	-	1,256,127,567
	The National Treasury	80,641,819,512	51,825,913,725	132,467,733,237	77,560,819,512	45,317,913,725	122,878,733,237
1071	0717000 General Administration Planning and Support Services	69,567,833,470	5,641,000,000	75,208,833,470	66,717,833,470	4,891,000,000	71,608,833,470
	0718000 Public Financial Management	8,620,356,024	30,598,163,725	39,218,519,749	8,349,356,024	24,627,163,725	32,976,519,749

FIRST SCHEDULE: BUDGET ESTIMATES FOR FY 2026/27							
VOTE CODE	VOTE & PROGRAMME	BUDGET ESTIMATES FOR FY 2026/27 (Submitted)		BUDGET ESTIMATES FOR FY 2026/27 (Approved by National Assembly)			
		GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES
1072	0719000 Economic and Financial Policy Formulation and Management	1,725,706,338	15,499,750,000	17,225,456,338	1,765,706,338	15,799,750,000	17,565,456,338
	0720000 Market Competition	727,923,680	87,000,000	814,923,680	727,923,680	-	727,923,680
	State Department for Economic Planning	3,941,586,715	62,526,900,000	66,468,486,715	4,700,586,715	61,995,900,000	66,696,486,715
	07710000 Monitoring and Evaluation Services	192,333,960	206,000,000	398,333,960	192,333,960	56,000,000	248,333,960
	0707000 National Statistical Information Services	1,039,739,000	469,800,000	1,509,539,000	1,039,739,000	98,800,000	1,138,539,000
	0709000 General Administration Planning and Support Services	601,135,730	-	601,135,730	1,090,135,730	-	1,090,135,730
	077400 Macro-economic Policy, National Planning and Research	1,491,526,919	13,000,000	1,504,526,919	1,591,526,919	3,000,000	1,594,526,919
	077500 Sectoral & Intergovernmental Development Planning Coordination	616,851,106	61,838,100,000	62,454,951,106	786,851,106	61,838,100,000	62,624,951,106
	State Department for Investments and Assets Management	2,933,981,055	1,577,700,000	4,511,681,055	3,433,981,055	322,700,000	3,756,681,055
	0777000 Public Investment & Portfolio Management	816,063,822	1,125,000,000	1,941,063,822	816,063,822	-	816,063,822
1073	0778000 Public Pensions & Retirement Benefits Management	20,376,395	102,700,000	123,076,395	20,376,395	42,700,000	63,076,395
	0779000 Government Assets Management	1,346,389,540	350,000,000	1,696,389,540	1,846,389,540	280,000,000	2,126,389,540
	0780000 General Administration, Planning and Support Services	751,151,298	-	751,151,298	751,151,298	-	751,151,298
	State Department for Medical Services	108,580,722,340	24,392,205,635	132,972,927,975	107,731,922,340	26,920,005,635	134,651,927,975
1082	0402000 National Referral & Specialized Services	66,825,785,267	7,415,205,635	74,240,990,902	67,068,785,267	9,240,205,635	76,308,990,902
	0410000 Curative & Reproductive Maternal New Born Child Adolescent Health RMNCAH	2,056,147,399	16,388,000,000	18,444,147,399	2,326,147,399	17,194,800,000	19,520,947,399
	0411000 Health Research and Innovations	3,454,205,317	539,000,000	3,993,205,317	3,504,205,317	455,000,000	3,959,205,317
	0412000 General Administration	36,244,584,357	50,000,000	36,294,584,357	34,832,784,357	30,000,000	34,862,784,357
	State Department for Public Health and Professional Standards	33,393,675,233	9,171,290,908	42,564,966,141	33,289,675,233	9,522,290,908	42,811,966,141
1083	0406000 Preventive and Promotive Health Services	6,263,858,691	8,152,080,000	14,415,938,691	6,379,858,691	8,212,080,000	14,591,938,691
	0407000 Health Resources Development and Innovation	21,449,103,457	732,710,908	22,181,814,365	21,059,103,457	1,073,710,908	22,132,814,365
	0408000 Health Policy, Standards and Regulations	4,805,326,560	236,400,000	5,041,726,560	4,975,326,560	206,400,000	5,181,726,560

FIRST SCHEDULE: BUDGET ESTIMATES FOR FY 2026/27

VOTE CODE	VOTE & PROGRAMME	BUDGET ESTIMATES FOR FY 2026/27			BUDGET ESTIMATES FOR FY 2026/27 (Approved by National Assembly)		
		GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES (Submitted)	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES
1091	0412000 General Administration	875,386,525	50,100,000	925,486,525	875,386,525	30,100,000	905,486,525
	State Department for Roads	57,801,955,160	176,860,110,078	234,662,065,238	57,801,955,160	170,769,310,078	228,571,265,238
1092	0202000 Road Transport	57,801,955,160	176,860,110,078	234,662,065,238	57,801,955,160	170,769,310,078	228,571,265,238
	State Department for Transport	7,026,304,139	56,875,000,000	63,901,304,139	7,226,304,139	57,175,000,000	64,401,304,139
	0201000 General Administration, Planning and Support Services	1,647,289,087	1,850,945,904	3,498,234,991	1,647,289,087	1,600,945,904	3,248,234,991
	0203000 Rail Transport	474,015,999	48,843,096,804	49,317,112,803	474,015,999	48,643,096,804	49,117,112,803
	0204000 Marine Transport	25,800,001	5,400,000,000	5,425,800,001	25,800,001	6,150,000,000	6,175,800,001
	0216000 Road Safety	4,879,199,052	780,957,292	5,660,156,344	5,079,199,052	780,957,292	5,860,156,344
1093	State Department for Shipping and Maritime Affairs	4,996,021,665	1,851,000,000	6,847,021,665	5,136,021,665	1,851,000,000	6,987,021,665
	0220000 Shipping and Maritime Affairs	4,996,021,665	1,851,000,000	6,847,021,665	5,136,021,665	1,851,000,000	6,987,021,665
1094	State Department for Housing & Urban Development	5,520,899,845	132,747,451,961	138,268,351,806	5,620,899,845	132,662,451,961	138,283,351,806
	0102000 Housing Development and Human Settlement	4,474,853,377	113,575,539,946	118,050,393,323	4,574,853,377	113,490,539,946	118,065,393,323
	0105000 Urban and Metropolitan Development	524,973,441	19,171,912,015	19,696,885,456	524,973,441	19,171,912,015	19,696,885,456
	0106000 General Administration Planning and Support Services	521,073,027	-	521,073,027	521,073,027	-	521,073,027
1095	State Department for Public Works	3,574,453,595	1,704,000,000	5,278,453,595	3,574,453,595	1,837,000,000	5,411,453,595
	0103000 Public Buildings	801,580,696	635,570,000	1,437,150,696	801,580,696	654,560,000	1,456,140,696
	0104000 Ocean, Rivers & Lakes Ecosystem Infrastructure	117,015,769	976,430,000	1,093,445,769	117,015,769	1,090,440,000	1,207,455,769
	0106000 General Administration Planning and Support Services	388,887,734	-	388,887,734	388,887,734	-	388,887,734
	0218000 Regulation and Development of the Construction Industry	2,266,969,396	92,000,000	2,358,969,396	2,266,969,396	92,000,000	2,358,969,396
1097	State Department for Aviation and Aerospace Development	13,281,221,138	630,994,444	13,912,215,582	13,281,221,138	650,994,444	13,932,215,582
	0205000 Aviation and Aerospace Development	13,281,221,138	630,994,444	13,912,215,582	13,281,221,138	650,994,444	13,932,215,582
	State Department for Irrigation	987,677,200	8,288,361,083	9,276,038,283	987,677,200	12,291,861,083	13,279,538,283
	1014000 Irrigation and Land Reclamation	-	520,361,083	520,361,083	-	1,060,361,083	1,060,361,083

FIRST SCHEDULE: BUDGET ESTIMATES FOR FY 2026/27							
VOTE CODE	VOTE & PROGRAMME	BUDGET ESTIMATES FOR FY 2026/27			BUDGET ESTIMATES FOR FY 2026/27 (Approved by National Assembly)		
		GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES (Submitted)	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES
1104	1023000 General Administration, Planning and Support Services	251,401,305	100,000,000	351,401,305	251,401,305	60,000,000	311,401,305
	1026000 Irrigation and Drainage Development	625,584,405	6,216,049,216	6,841,633,621	625,584,405	9,719,549,216	10,345,133,621
	1027000 Land Reclamation and Climate Resilience Irrigation Development	110,691,490	1,451,950,784	1,562,642,274	110,691,490	1,451,950,784	1,562,642,274
1109	State Department for Water & Sanitation	8,524,625,447	47,955,645,997	56,480,271,444	8,684,625,447	52,694,145,997	61,378,771,444
	1001000 General Administration, Planning and Support Services	822,895,391	150,000,000	972,895,391	882,895,391	150,000,000	1,032,895,391
	1004000 Water Resources Management	2,004,944,264	4,495,000,000	6,499,944,264	2,004,944,264	4,945,000,000	6,949,944,264
	1017000 Water and Sewerage Infrastructure Development	5,329,541,786	41,671,800,000	47,001,341,786	5,429,541,786	45,960,300,000	51,389,841,786
	1015000 Water Storage and Flood Control	367,244,006	1,638,845,997	2,006,090,003	367,244,006	1,638,845,997	2,006,090,003
	State Department for Lands and Physical Planning	5,737,500,000	10,140,000,000	15,877,500,000	5,737,500,000	11,355,000,000	17,092,500,000
1112	0101000 Land Policy and Planning	4,316,639,398	9,371,500,000	13,688,139,398	4,316,639,398	10,571,500,000	14,888,139,398
	0121000 Land Information Management	67,011,382	768,500,000	835,511,382	67,011,382	783,500,000	850,511,382
	0122000 General Administration, Planning and Support Services	1,353,859,220	-	1,353,859,220	1,353,859,220	-	1,353,859,220
1122	State Department for Information Communication Technology & Digital Economy	3,443,884,217	9,331,900,000	12,775,784,217	3,813,884,217	8,849,900,000	12,663,784,217
	0207000 General Administration, Planning and Support Services	420,307,522	-	420,307,522	420,307,522	-	420,307,522
	0210000 ICT Infrastructure Development	1,530,853,496	8,566,713,662	10,097,567,158	1,900,853,496	8,103,713,662	10,006,567,158
	0217000 E-Government & Digital Economy Development	500,228,868	383,178,138	883,407,006	500,228,868	362,178,138	862,407,006
1123	0222000 ICT Security & Data Protection Services	992,494,331	382,008,200	1,374,502,531	992,494,331	382,008,200	1,374,502,531
	State Department for Broadcasting & Telecommunications	6,018,233,389	397,439,754	6,415,673,143	6,383,233,389	397,439,754	6,780,673,143
	0207000 General Administration, Planning and Support Services	245,069,157	-	245,069,157	245,069,157	-	245,069,157
1132	0208000 Information and Communication Services	5,453,764,232	347,439,754	5,801,203,986	5,818,764,232	347,439,754	6,166,203,986
	0209000 Mass Media Skills Development	319,400,000	50,000,000	369,400,000	319,400,000	50,000,000	369,400,000
	State Department for Sports	3,488,048,975	28,758,880,000	32,246,928,975	3,758,048,975	28,638,880,000	32,396,928,975
0901000 Sports	3,488,048,975	28,758,880,000	32,246,928,975	3,758,048,975	28,638,880,000	32,396,928,975	

FIRST SCHEDULE: BUDGET ESTIMATES FOR FY 2026/27

VOTE CODE	VOTE & PROGRAMME	BUDGET ESTIMATES FOR FY 2026/27			BUDGET ESTIMATES FOR FY 2026/27 (Approved by National Assembly)		
		GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES (Submitted)	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES
1134	State Department for Culture, The Arts and Heritage	2,877,743,258	144,040,000	3,021,783,258	3,107,743,258	254,040,000	3,361,783,258
	0902000 Culture / Heritage	1,599,522,919	79,040,000	1,678,562,919	1,759,522,919	149,040,000	1,908,562,919
	0903000 The Arts	239,327,012	-	239,327,012	309,327,012	-	309,327,012
	0904000 Library Services	462,656,209	-	462,656,209	462,656,209	40,000,000	502,656,209
	0905000 General Administration, Planning and Support Services	159,957,641	-	159,957,641	159,957,641	-	159,957,641
	0916000 Public Records Management	124,227,229	65,000,000	189,227,229	124,227,229	65,000,000	189,227,229
	0917000 Lottery Control, Licensing and Regulations	292,052,248	-	292,052,248	292,052,248	-	292,052,248
	State Department for Youth Affairs and the Creative Economy	2,587,377,196	3,916,340,000	6,503,717,196	3,437,377,196	3,576,340,000	7,013,717,196
	0221000 Film Development Services	794,888,650	33,530,000	828,418,650	974,888,650	33,530,000	1,008,418,650
	0711000 Youth Empowerment Services	516,691,346	2,515,625,867	3,032,317,213	936,691,346	2,175,625,867	3,112,317,213
1135	0748000 Youth Development Services	649,701,452	1,367,184,133	2,016,885,585	899,701,452	1,367,184,133	2,266,885,585
	0749000 General Administration, Planning and Support Services	626,095,748	-	626,095,748	626,095,748	-	626,095,748
	State Department for Energy	13,292,514,756	18,230,530,908	31,523,045,664	12,792,514,756	22,977,730,908	35,770,245,664
	0211000 General Administration Planning and Support Services	380,308,196	446,000,000	826,308,196	380,308,196	796,000,000	1,176,308,196
	0212000 Power Generation	2,749,232,848	936,000,000	3,685,232,848	2,749,232,848	936,000,000	3,685,232,848
	0213000 Power Transmission and Distribution	10,093,282,010	13,704,530,908	23,797,812,918	9,593,282,010	18,101,730,908	27,695,012,918
	0214000 Alternative Energy Technologies	69,691,702	3,144,000,000	3,213,691,702	69,691,702	3,144,000,000	3,213,691,702
	State Department for Livestock	5,514,338,756	6,179,867,722	11,694,206,478	5,865,338,756	6,129,867,722	11,995,206,478
	0112000 Livestock Resources Management and Development	5,514,338,756	6,179,867,722	11,694,206,478	5,865,338,756	6,129,867,722	11,995,206,478
	State Department for the Blue Economy and Fisheries	3,080,965,327	4,747,620,000	7,828,585,327	3,500,965,327	4,827,620,000	8,328,585,327
1166	0111000 Fisheries Development and Management	2,735,470,182	3,906,720,000	6,642,190,182	3,155,470,182	3,886,720,000	7,042,190,182
	0117000 General Administration, Planning and Support Services	224,093,122	-	224,093,122	224,093,122	-	224,093,122
	0118000 Development and Coordination of the Blue Economy	121,402,023	840,900,000	962,302,023	121,402,023	940,900,000	1,062,302,023

FIRST SCHEDULE: BUDGET ESTIMATES FOR FY 2026/27							
VOTE CODE	VOTE & PROGRAMME	BUDGET ESTIMATES FOR FY 2026/27 (Submitted)			BUDGET ESTIMATES FOR FY 2026/27 (Approved by National Assembly)		
		GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES
1169	State Department for Agriculture	24,403,734,723	42,968,602,087	67,372,336,810	24,353,734,723	43,092,602,087	67,446,336,810
	0107000 General Administration, Planning and Support Services	14,886,118,240	4,347,952,087	19,234,070,327	15,026,118,240	4,621,952,087	19,648,070,327
	0108000 Crop Development and Management	3,876,650,781	38,020,650,000	41,897,300,781	3,876,650,781	37,870,650,000	41,747,300,781
	0109000 Agribusiness and Information Management	141,884,602	-	141,884,602	141,884,602	-	141,884,602
	0120000 Agricultural Research & Development	5,499,081,100	600,000,000	6,099,081,100	5,309,081,100	600,000,000	5,909,081,100
1173	State Department for Cooperatives	5,451,283,347	1,530,760,000	6,982,043,347	5,531,283,347	551,760,000	6,083,043,347
	0304000 Cooperative Development and Management	5,451,283,347	1,530,760,000	6,982,043,347	5,531,283,347	551,760,000	6,083,043,347
	State Department for Trade	3,765,653,038	401,275,600	4,166,928,638	4,845,653,038	416,275,600	5,261,928,638
1174	0310000 Fair Trade Practices And Compliance of Standards	193,567,816	67,508,293	261,076,109	193,567,816	67,508,293	261,076,109
	0311000 International Trade Development and Promotion	1,220,510,704	-	1,220,510,704	1,900,510,704	-	1,900,510,704
	0312000 General Administration, Planning and Support Services	394,833,689	-	394,833,689	394,833,689	-	394,833,689
	0325000 Domestic Trade and Regulation	1,956,740,829	333,767,307	2,290,508,136	2,356,740,829	348,767,307	2,705,508,136
	State Department for Industry	4,287,887,602	4,877,550,000	9,165,437,602	5,107,887,602	3,577,550,000	8,685,437,602
1175	0301000 General Administration Planning and Support Services	583,396,169	-	583,396,169	583,396,169	-	583,396,169
	0320000 Industrial Promotion and Development	2,527,635,733	4,227,550,000	6,755,185,733	3,247,635,733	377,550,000	3,625,185,733
	0321000 Standards and Quality Infrastructure & Research	1,176,855,700	650,000,000	1,826,855,700	1,276,855,700	3,200,000,000	4,476,855,700
1176	State Department for Micro, Small and Medium Enterprises Development	2,038,687,500	3,300,815,000	5,339,502,500	2,388,687,500	3,394,815,000	5,783,502,500
	0316000 Promotion and Development of MSMEs	821,872,137	3,200,815,000	4,022,687,137	821,872,137	3,294,815,000	4,116,687,137
	0317000 Product and Market Development for MSMEs	526,922,441	-	526,922,441	626,922,441	-	626,922,441
1177	0318000 Digitization and Financial Inclusion for MSMEs	330,950,000	100,000,000	430,950,000	330,950,000	100,000,000	430,950,000
	0319000 General Administration, Planning and Support Services	358,942,922	-	358,942,922	608,942,922	-	608,942,922
1177	State Department for Investment Promotion	1,566,226,723	3,451,026,000	5,017,252,723	1,751,226,723	3,406,026,000	5,157,252,723
	0322000 Investment Development and Promotion	1,566,226,723	3,451,026,000	5,017,252,723	1,751,226,723	3,406,026,000	5,157,252,723

FIRST SCHEDULE: BUDGET ESTIMATES FOR FY 2026/27

VOTE CODE	VOTE & PROGRAMME	BUDGET ESTIMATES FOR FY 2026/27			BUDGET ESTIMATES FOR FY 2026/27 (Approved by National Assembly)		
		GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES (Submitted)	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES
1184	State Department for Labour and Skills Development	4,504,124,060	1,676,280,000	6,180,404,060	5,116,724,060	1,690,280,000	6,807,004,060
	0910000 General Administration Planning and Support Services	539,833,501	-	539,833,501	839,833,501	-	839,833,501
	0906000 Labour, Employment and Safety Services	1,298,794,778	261,280,000	1,560,074,778	1,611,394,778	75,280,000	1,686,674,778
	0907000 Manpower Development, Industrial Skills & Productivity Management	2,665,495,781	1,415,000,000	4,080,495,781	2,665,495,781	1,615,000,000	4,280,495,781
1185	State Department for Social Protection and Senior Citizen Affairs	30,510,873,004	2,008,000,000	32,518,873,004	30,370,873,004	1,908,000,000	32,278,873,004
	0908000 Social Development and Disability Inclusion	2,533,910,957	108,000,000	2,641,910,957	2,533,910,957	108,000,000	2,641,910,957
	0909000 National Social Safety Net	27,567,773,842	1,900,000,000	29,467,773,842	27,427,773,842	1,800,000,000	29,227,773,842
	0914000 General Administration, Planning and Support Services	409,188,205	-	409,188,205	409,188,205	-	409,188,205
1186	State Department for Children Services	12,170,559,523	740,000,000	12,910,559,523	12,430,559,523	740,000,000	13,170,559,523
	0918000 Child Protection, Rights and Family Support	12,170,559,523	740,000,000	12,910,559,523	12,430,559,523	740,000,000	13,170,559,523
	State Department for Mining	2,072,487,964	478,000,000	2,550,487,964	2,272,487,964	478,000,000	2,750,487,964
1192	1007000 General Administration Planning and Support Services	495,931,405	-	495,931,405	695,931,405	-	695,931,405
	1009000 Mineral Resources Management	986,540,314	203,000,000	1,189,540,314	986,540,314	203,000,000	1,189,540,314
	1021000 Geological Survey and Geoinformation Management	590,016,245	275,000,000	865,016,245	590,016,245	275,000,000	865,016,245
	State Department for Petroleum	22,391,000,000	-	22,391,000,000	21,891,000,000	150,000,000	22,041,000,000
1193	0215000 Exploration and Distribution of Oil and Gas	22,391,000,000	-	22,391,000,000	21,891,000,000	150,000,000	22,041,000,000
	State Department for Tourism	11,937,702,729	6,018,000,000	17,955,702,729	11,937,702,729	6,018,000,000	17,955,702,729
1202	0313000 Tourism Promotion and Marketing	1,160,000,000	-	1,160,000,000	1,160,000,000	-	1,160,000,000
	0314000 Tourism Product Development and Diversification	10,504,912,754	6,018,000,000	16,522,912,754	10,504,912,754	6,018,000,000	16,522,912,754
	0315000 General Administration, Planning and Support Services	272,789,975	-	272,789,975	272,789,975	-	272,789,975
1203	State Department for Wildlife	14,799,759,688	1,730,000,000	16,529,759,688	14,799,759,688	1,830,000,000	16,629,759,688
	1019000 Wildlife Conservation and Management	14,799,759,688	1,730,000,000	16,529,759,688	14,799,759,688	1,830,000,000	16,629,759,688

FIRST SCHEDULE: BUDGET ESTIMATES FOR FY 2026/27							
VOTE CODE	VOTE & PROGRAMME	BUDGET ESTIMATES FOR FY 2026/27 (Submitted)			BUDGET ESTIMATES FOR FY 2026/27 (Approved by National Assembly)		
		GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES
1212	State Department for Gender and Affirmative Action	2,048,403,526	4,213,000,000	6,261,403,526	1,236,603,526	5,124,800,000	6,361,403,526
	0911000 Community Development	911,800,000	4,100,000,000	5,011,800,000	-	5,011,800,000	5,011,800,000
	0912000 Gender Empowerment	894,485,426	113,000,000	1,007,485,426	994,485,426	113,000,000	1,107,485,426
1213	0913000 General Administration, Planning and Support Services	242,118,100	-	242,118,100	242,118,100	-	242,118,100
	State Department for Public Service and Human Capital Development	24,514,219,191	1,527,929,272	26,042,148,463	24,275,619,191	2,512,929,272	26,788,548,463
	0710000 Public Service Transformation	1,537,715,385	534,629,272	1,872,344,657	1,387,715,385	1,221,629,272	2,609,344,657
1214	0709000 General Administration, Planning and Support Services	429,905,353	-	429,905,353	384,305,353	-	384,305,353
	0747000 National Youth Service	12,336,859,239	141,500,000	12,478,359,239	12,336,859,239	141,500,000	12,478,359,239
	0781000 Human Resource Management and Development	10,209,739,214	1,051,800,000	11,261,539,214	10,166,739,214	1,149,800,000	11,316,539,214
1221	State Department for East African Community Affairs	809,415,250	-	809,415,250	809,415,250	-	809,415,250
	0305000 East African Affairs and Regional Integration	809,415,250	-	809,415,250	809,415,250	-	809,415,250
	The State Law Office	5,536,063,884	300,000,000	5,836,063,884	5,670,063,884	300,000,000	5,970,063,884
1252	0606000 Legal Services	4,748,025,727	20,000,000	4,768,025,727	4,882,025,727	20,000,000	4,902,025,727
	0609000 General Administration, Planning and Support Services	788,038,157	280,000,000	1,068,038,157	788,038,157	280,000,000	1,068,038,157
	State Department for Justice Human Rights and Constitutional Affairs	1,450,429,053	-	1,450,429,053	1,480,429,053	-	1,480,429,053
1271	0633000 Governance, Human Rights and Constitutional Affairs	1,450,429,053	-	1,450,429,053	1,480,429,053	-	1,480,429,053
	Ethics and Anti-Corruption Commission	4,973,666,780	123,000,000	5,096,666,780	4,973,666,780	123,000,000	5,096,666,780
	0611000 Ethics and Anti-Corruption	4,973,666,780	123,000,000	5,096,666,780	4,973,666,780	123,000,000	5,096,666,780
1281	National Intelligence Service	58,617,000,000	-	58,617,000,000	64,085,000,000	-	64,085,000,000
	0804000 National Security Intelligence	58,617,000,000	-	58,617,000,000	64,085,000,000	-	64,085,000,000
	Office of the Director of Public Prosecutions	6,151,330,000	491,000,000	6,642,330,000	6,601,330,000	491,000,000	7,092,330,000
1291	0612000 Public Prosecution Services	6,151,330,000	491,000,000	6,642,330,000	6,601,330,000	491,000,000	7,092,330,000
	Office of the Registrar of Political Parties	2,448,350,918	-	2,448,350,918	2,479,350,918	-	2,479,350,918
	TOTAL	2,448,350,918	-	2,448,350,918	2,479,350,918	-	2,479,350,918

FIRST SCHEDULE: BUDGET ESTIMATES FOR FY 2026/27

VOTE CODE	VOTE & PROGRAMME	BUDGET ESTIMATES FOR FY 2026/27			BUDGET ESTIMATES FOR FY 2026/27 (Approved by National Assembly)		
		GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES (Submitted)	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES
1311	0614000 Registration, Regulation and Funding of Political Parties	2,448,350,918	-	2,448,350,918	2,479,350,918	-	2,479,350,918
1321	Witness Protection Agency	1,009,448,754	-	1,009,448,754	979,448,754	-	979,448,754
	0615000 Witness Protection	1,009,448,754	-	1,009,448,754	979,448,754	-	979,448,754
1331	State Department for Environment & Climate Change	4,248,659,031	5,015,000,000	9,263,659,031	4,248,659,031	6,225,000,000	10,473,659,031
	1002000 Environment Management and Protection	2,231,352,057	4,681,000,000	6,912,352,057	2,231,352,057	5,891,000,000	8,122,352,057
	1010000 General Administration, Planning and Support Services	516,718,284	50,000,000	566,718,284	516,718,284	50,000,000	566,718,284
1332	1012000 Meteorological Services	1,500,588,690	284,000,000	1,784,588,690	1,500,588,690	284,000,000	1,784,588,690
	State Department for Forestry	9,052,737,089	9,286,000,000	18,338,737,089	9,672,737,089	9,031,000,000	18,703,737,089
	1018000 Forests Development, Management and Conservation	8,828,104,385	9,286,000,000	18,114,104,385	9,448,104,385	9,031,000,000	18,479,104,385
2011	1024000 Agroforestry and Commercial Forestry Development	23,831,113	-	23,831,113	23,831,113	-	23,831,113
	1025000 General Administration, Planning and Support Services	200,801,591	-	200,801,591	200,801,591	-	200,801,591
	Kenya National Commission on Human Rights	593,029,690	-	593,029,690	593,029,690	-	593,029,690
2021	0616000 Protection and Promotion of Human Rights	593,029,690	-	593,029,690	593,029,690	-	593,029,690
	National Land Commission	3,180,490,405	840,490,000	4,020,980,405	5,930,490,405	940,490,000	6,870,980,405
	0119000 Land Administration and Management	3,180,490,405	840,490,000	4,020,980,405	5,930,490,405	940,490,000	6,870,980,405
2031	Independent Electoral and Boundaries Commission	24,903,340,000	61,700,000	24,965,040,000	24,903,340,000	61,700,000	24,965,040,000
	0617000 Management of Electoral Processes	24,903,340,000	61,700,000	24,965,040,000	24,903,340,000	61,700,000	24,965,040,000
2061	The Commission on Revenue Allocation	471,027,708	97,988,996	569,016,704	421,027,708	97,988,996	519,016,704
	0737000 Inter-Governmental Transfers and Financial Matters	471,027,708	97,988,996	569,016,704	421,027,708	97,988,996	519,016,704
2071	Public Service Commission	3,855,049,000	50,000,000	3,905,049,000	3,736,049,000	-	3,736,049,000
	0725000 General Administration, Planning and Support Services	1,125,917,548	50,000,000	1,175,917,548	1,015,917,548	-	1,015,917,548
	0726000 Human Resource Management and Development	2,418,984,060	-	2,418,984,060	2,409,984,060	-	2,409,984,060
	0727000 Governance and National Values	158,906,392	-	158,906,392	158,906,392	-	158,906,392

FIRST SCHEDULE: BUDGET ESTIMATES FOR FY 2026/27

VOTE CODE	VOTE & PROGRAMME	BUDGET ESTIMATES FOR FY 2026/27 (Submitted)			BUDGET ESTIMATES FOR FY 2026/27 (Approved by National Assembly)		
		GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES
0744000	Performance and Productivity Management	85,976,172	-	85,976,172	85,976,172	-	85,976,172
075000	Administration of Quasi-Judicial Functions	65,264,828	-	65,264,828	65,264,828	-	65,264,828
2081	Salaries and Remuneration Commission	914,395,492	-	914,395,492	1,014,395,492	-	1,014,395,492
0728000	Salaries and Remuneration Management	914,395,492	-	914,395,492	1,014,395,492	-	1,014,395,492
Teachers Service Commission		421,910,320,950	742,000,000	422,652,320,950	423,510,320,950	742,000,000	424,252,320,950
0509000	Teacher Resource Management	411,695,615,058	680,000,000	412,375,615,058	413,495,615,058	680,000,000	414,175,615,058
0510000	Governance and Standards	1,271,446,010	-	1,271,446,010	1,021,446,010	-	1,021,446,010
0511000	General Administration, Planning and Support Services	8,943,259,882	62,000,000	9,005,259,882	8,993,259,882	62,000,000	9,055,259,882
2101	National Police Service Commission	1,578,511,626	-	1,578,511,626	1,578,511,626	-	1,578,511,626
0620000	National Police Service Human Resource Management	1,578,511,626	-	1,578,511,626	1,578,511,626	-	1,578,511,626
2111	Auditor General	9,526,300,000	303,100,000	9,829,400,000	9,526,300,000	303,100,000	9,829,400,000
0729000	Audit Services	9,526,300,000	303,100,000	9,829,400,000	9,526,300,000	303,100,000	9,829,400,000
2121	Controller of Budget	935,427,243	-	935,427,243	935,427,243	-	935,427,243
0730000	Control and Management of Public finances	935,427,243	-	935,427,243	935,427,243	-	935,427,243
2131	Commission on Administrative Justice	724,567,402	-	724,567,402	694,567,402	-	694,567,402
0731000	Promotion of Administrative Justice	724,567,402	-	724,567,402	694,567,402	-	694,567,402
2141	National Gender and Equality Commission	667,738,000	-	667,738,000	667,738,000	-	667,738,000
0621000	Promotion of Gender Equality and Freedom from Discrimination	667,738,000	-	667,738,000	667,738,000	-	667,738,000
2151	Independent Policing Oversight Authority	1,456,610,040	-	1,456,610,040	1,561,610,040	-	1,561,610,040
0622000	Policing Oversight Services	1,456,610,040	-	1,456,610,040	1,561,610,040	-	1,561,610,040
Sub-Total: Executive		1,976,778,899,705	840,609,323,544	2,817,388,223,249	2,001,877,525,745	846,974,617,504	2,848,852,143,249
The Judiciary		26,884,499,027	2,629,926,946	29,514,425,973	27,084,499,027	2,329,926,946	29,414,425,973
0610000	Dispensation of Justice	26,884,499,027	2,629,926,946	29,514,425,973	27,084,499,027	2,329,926,946	29,414,425,973

FIRST SCHEDULE: BUDGET ESTIMATES FOR FY 2026/27

VOTE CODE	VOTE & PROGRAMME	BUDGET ESTIMATES FOR FY 2026/27 (Submitted)			BUDGET ESTIMATES FOR FY 2026/27 (Approved by National Assembly)		
		GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES
2051	Judicial Service Commission	927,400,000	-	927,400,000	967,400,000	-	967,400,000
	0619000 Judicial Oversight	927,400,000	-	927,400,000	967,400,000	-	967,400,000
	Sub-Total: Judiciary	27,811,899,027	2,629,926,946	30,441,825,973	28,051,899,027	2,329,926,946	30,381,825,973
	Parliamentary Service Commission	1,999,865,359	-	1,999,865,359	1,999,865,359	-	1,999,865,359
2041	0765000 General Administration, Planning and Support Services	1,709,931,954	-	1,709,931,954	1,709,931,954	-	1,709,931,954
	0766000 Human Resource Management and Development	289,933,405	-	289,933,405	289,933,405	-	289,933,405
2042	National Assembly	30,843,600,000	-	30,843,600,000	31,043,600,000	-	31,043,600,000
	0721000 National Legislation, Representation and Oversight	30,843,600,000	-	30,843,600,000	31,043,600,000	-	31,043,600,000
	Parliamentary Joint Services	7,442,410,806	1,915,000,000	9,357,410,806	7,442,410,806	1,915,000,000	9,357,410,806
2043	0723000 General Administration, Planning and Support Services	7,218,410,806	1,915,000,000	9,133,410,806	7,218,410,806	1,915,000,000	9,133,410,806
	0746000 Legislative Training Research & Knowledge Management	224,000,000	-	224,000,000	224,000,000	-	224,000,000
	Senate	8,581,167,797	-	8,581,167,797	8,581,167,797	-	8,581,167,797
2044	0767000 Senate Legislation and Oversight	3,360,000,000	-	3,360,000,000	3,360,000,000	-	3,360,000,000
	0768000 Senate Representation, Liaison and Intergovernmental Relations	2,276,000,000	-	2,276,000,000	2,276,000,000	-	2,276,000,000
	0769000 General Administration, Planning and Support Services	2,945,167,797	-	2,945,167,797	2,945,167,797	-	2,945,167,797
	Sub-Total: Parliament	48,867,043,962	1,915,000,000	50,782,043,962	49,067,043,962	1,915,000,000	50,982,043,962
	Grand Total	2,053,457,842,694	845,154,250,490	2,898,612,093,184	2,078,996,468,734	851,219,544,450	2,930,216,013,184

**SECOND SCHEDULE: BUDGET COMMITTEE FINANCIAL
RECOMMENDATIONS ON FY 2026/27 BUDGET ESTIMATES**

02/06/2026 18:19		SECOND SCHEDULE						
Departmental Committee		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS						
VOTE/PROGRAMME CODES & TITLE		2026/2027 BUDGET STIMATES						
		Recurrent		Development			Gross Change	Notes
		Reduction	Increase	Reduction	Increase			
1	ADMINISTRATION & INTERNAL AFFAIRS							
1011	Office of the President	(2,594,000,000)	11,690,720,000	(344,000,000)	757,200,000	9,509,920,000		
1011	0603000 Government Printing Services	-	345,000,000	-	-	345,000,000		
1011	0701000 General Administration Planning and Support Services		100,000,000			100,000,000		Increase Ksh. 100 million (Recurrent) for 1011000101 HQ enhanced operation and maintenance
1011	0703000 Government Advisory Services		195,000,000			195,000,000		Increase Ksh. 50 million (Recurrent) for power of mercy secretariat enhanced operation and maintenance Increase Ksh. 145 million (Recurrent) for Multi-Agency Strategic Intervention other operating expenses.
1011	0770000 Leadership and Coordination of Government Services		50,000,000			50,000,000		Increase Ksh. 50 million (Recurrent) for 1011000107 International Boundary Office enhanced O&M
1012	Office of the Deputy President	(100,000,000)	-	-	-	(100,000,000)		
1012	0734000 Deputy President Services	(100,000,000)	-	-	-	(100,000,000)		Reduce Ksh. 100 million (Recurrent) from 1012000201 other operating expenses
1013	Office of the Prime Cabinet Secretary	-	300,000,000	-	-	300,000,000		
1013	0755000 Government Coordination and Supervision		300,000,000			300,000,000		Increase Ksh. 300 million (Recurrent) for O&M
1014	State Department for Parliamentary Affairs		-			-		
1014	0759000 Parliamentary Liaison and Legislative Affairs							
1014	0760000 Policy Coordination and Strategy							
1014	0761000 General Administration, Planning and Support Services							
1016	State Department for Cabinet Affairs		-			-		
1016	0758000 Cabinet Affairs Services							
1017	State House Affairs	(200,000,000)	-	-	-	(200,000,000)		
1017	0704000 State House Affairs	(200,000,000)	-	-	-	(200,000,000)		Reduce Ksh. 200 million (Recurrent) from 1017000301 HQ other operating expenses.
1018	State Department for National Government Coordination		170,000,000			170,000,000		
1018	0755000 Government Coordination and Supervision		170,000,000			170,000,000		Increase Ksh. 170 million (Recurrent) for enhanced O&M
1024	State Department for Immigration and Citizen Services		-			-		
1024	0605000 Migration & Citizen Services							

SECOND SCHEDULE							
BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS							
2026/2027 BUDGET STIMATES							
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	Recurrent		Development		
			Reduction	Increase	Reduction	Increase	
						Gross Change	
							Notes Increase Ksh. 18.7 million (Recurrent) for 1025000905 2211004-Medical Drugs (A in A from 3520204-Sale of Goods and Fees for Services) Increase Ksh. 25.7 million (Recurrent) for 1025001802 2211004- Medical Drugs (A in A from 3520204-Sale of Goods and Fees for Services) Increase Ksh. 20.32 million (Recurrent) for 1025004001 2211004- Medical Drugs (A in A from 3520204-Sale of Goods and Fees for Services) Increase Ksh. 6 million (Recurrent) for 1025004101 2211004- Medical Drugs (A in A from 3520204-Sale of Goods and Fees for Services). Increase Ksh. 30 million (Development) for public participation projects.
							Increase Ksh. 100 million (Development) for Administration police (Turi Police station-50m, Gilgil Police Station-30m, Njoro police station 20m). Increase Ksh. 50 million (Recurrent) for 2211313-DCI Increase Ksh. 20 million (Development) for Maralal Police Station Increase Ksh. 100 million (Recurrent) for Security Operations- National Police Service (NPS) Increase Ksh. 3 million (Development) for Kapset Market Police Increase Ksh. 30 million (Development) for Siaya West Police Station

02/06/2026 18:19		SECOND SCHEDULE						
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS				Notes	
			2026/2027 BUDGET STIMATES					
			Recurrent		Development			Gross Change
Reduction	Increase	Reduction	Increase					
1026		State Department for Internal Security & National Administration	-	8,305,000,000	(344,000,000)	520,200,000	8,481,200,000	Increase Ksh. 40 million (Recurrent) for 1026000101 Headquarters Security Operations- 2211313.
1026		0629000 General Administration and Support Services		8,175,000,000			8,175,000,000	Increase Ksh. 35 million (Recurrent) for Private Security Regulatory Service Board Enhanced O&M
1026		0630000 Policy Coordination Services		130,000,000			130,000,000	Increase Ksh. 100 million (Recurrent) for Kenya Coast Guard Services Head - 2211313- Security Operations
								Increase Ksh. 8,000 million (Recurrent) for Security operation (National Treasury Amendment).
								Increase Ksh. 30 million (Recurrent) for s 10260008600 Public Benefit Organizations Regulatory Authority O&M
								Increase Ksh. 100 million (Recurrent) for National Disaster Operations Center - 2640201- Emergency Relief

02/06/2026 18:19		SECOND SCHEDULE					
Departmental Committee		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code		2026/2027 BUDGET STIMATES					
VOTE/PROGRAMME CODES & TITLE		Recurrent		Development		Gross Change	Notes
		Reduction	Increase	Reduction	Increase		
1026	0632000 National Government Field Administration Services			(344,000,000)	520,200,000	176,200,000	Increase Ksh. 76.2 million (Development) for public participation projects. Reduce Ksh. 194 million (Development) from 1026100900 Construction of Regional, County and Sub County offices Reduce Ksh. 150 million (Development) from Construction of Security Roads and Airstrips Increase Ksh. 194 million (Development) for Increase Construction of Regional, County and sub-county Offices Increase Ksh. 150 million (Development) for Construction of Security Roads and Airstrips Increase Ksh. 50 million (Development) for County HQ
2101	National Police Service Commission						Increase Ksh. 15 million (Development) for Kabiangek Location Chiefs Office-3m, Saitet Location Chiefs office-3m, Kitala Location Chiefs office 3m, Kapiebungwet Location Chiefs Office 3m, Terek Location Chiefs Office 3m Increase Ksh. 35 million (Development) for Siaya West Subcounty Headquarters
2151	Independent Policing Oversight Authority		105,000,000			105,000,000	
2151	0622000 Policing Oversight Services		105,000,000			105,000,000	Increase Ksh. 105 million (Recurrent) for Enhanced O&M (Ksh. 40M-2211312, Ksh. 202210300, Ksh. 20M2210400, Ksh. 25M Recruitment of additional staff)
2	AGRICULTURE AND LIVESTOCK	(666,302,404)	967,302,404	(525,000,000)	599,000,000	375,000,000	
1162	State Department for Livestock	(10,000,000)	361,000,000	(145,000,000)	95,000,000	301,000,000	

		02/06/2026 18:19		SECOND SCHEDULE				
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS				Notes	
			2026/2027 BUDGET STIMATES		Gross Change			
			Recurrent					Development
Reduction	Increase	Reduction	Increase					
1162		0112000 Livestock Resources Management and Development	(10,000,000)	361,000,000	(145,000,000)	95,000,000	301,000,000	<p>Reduce Ksh. 10 million (Recurent) from Veterinary Board.</p> <p>Reduce Ksh. 100 million (Development) from Livestock Value Chain Support Project.</p> <p>Reduce Ksh. 6 million (Development) from Construction & equipping the Bio-safety Level 3 Laboratory at Kabete.</p> <p>Reduce Ksh. 9 million (Development) from Livestock Production Interventions.</p> <p>Reduce Ksh. 30 million (Development) from Embryo Transfer Project.</p>
							<p>Increase Ksh. 300 million (Recurent) for Livestock Resources and Market Development Support Services for restocking and provision of the critical supplies including food rations, fuel and specialized supplies to livestock breeding farms across the country.</p> <p>Increase Ksh. 20 million (Recurent) for AHIT-Ndomba to support food rations and suppliers for production.</p> <p>Increase Ksh. 41 million (Recurent) for Finance and Procurement Services to provide resources to support monitoring and evaluation and other essential activities.</p>	
1169		State Department for Crop Development	(656,302,404)	606,302,404	(380,000,000)	504,000,000	74,000,000	<p>Increase Ksh. 25 million (Development) for public participation project</p> <p>Increase Ksh. 40 million (Development) for Restocking for Border Point 1 Dairy Group- Mandera</p> <p>Increase Ksh. 30 million (Development) for purchase of farm implements for Dula River dairy farmers</p>

02/06/2026 18:19		SECOND SCHEDULE						
Departmental Committee		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS						
Vote/Programme Codes & Title		2026/2027 BUDGET STIMATES						
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	Development			Gross Change		
			Reduction	Increase	Reduction		Increase	
1169		0107000 General Administration Planning and Support Services	(390,000,000)	530,000,000	(40,000,000)	314,000,000	414,000,000	<p>Notes</p> <p>Reduce Ksh. 10 million (Recurrent) from Bukura Agricultural College.</p> <p>Reduce Ksh. 20 million (Recurrent) from National Biosafety Authority.</p> <p>Reduce Ksh. 30 million (Recurrent) from Policy and Agricultural Development Coordination Services.</p> <p>Reduce Ksh. 30 million (Development) from Pyrethrum Industry Recovery.</p> <p>Reduce Ksh. 10 million (Development) from Construction of Educational Complex at Bukura.</p> <p>Increase Ksh. 234 million (Development) for Sugar Reforms Support Project for sugar arrears relating to salaries and union dues following leasing of sugar mills</p>
								<p>Reduce Ksh. 200 million (Recurrent) from Kenya Sugar Board's Budget (A in A)</p> <p>Increase Ksh. 200 million (Recurrent) for Kenya Sugar Board for stakeholder engagement and public participation on sugar reforms (A in A).</p> <p>Reduce Ksh. 30 million (Recurrent) from tea reforms under Tea Board of Kenya.</p> <p>Increase Ksh. 30 million (Recurrent) for M&E under Tea Board of Kenya.</p> <p>Reduce Ksh. 100 million (Recurrent) from Kenya Plant Health Inspection Services (KEPHIS) O&M (A in A)</p> <p>Increase Ksh. 100 million (Recurrent) for KEPHIS stakeholder capacity building for quality agricultural production to meet national and international standards and provision of seedlings (A in A)</p>

		02/06/2026 18:19		SECOND SCHEDULE					
		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS							
		2026/2027 BUDGET STIMATES							
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	Recurrent		Development		Gross Change	Notes	
			Reduction	Increase	Reduction	Increase			
1169		0108000 Crop Development and Management			(340,000,000)	190,000,000	(150,000,000)	Reduce Ksh. 100 million (Development) from MSMEs Agricultural Credit-AFC; Reduce Ksh. 240 million (Development) from Food Security and Crop Diversification; Increase Ksh. 40 million (Development) for National Value Chain Support Programme e-voucher system services; Increase Ksh. 60 million (Development) for Cashew Nuts Revitalization; Increase Ksh. 30 million (Development) for Coconut Revitalization; Increase Ksh. 60 million (Development) for Development of Agriculture Technology Innovation centres	
1169		0109000 Agribusiness and Information Management	(76,302,404)	76,302,404			-	Reduce Ksh. 76,302,404 million (Recurrent) from Agriculture attachees Offices; Increase Ksh. 38,151,202 (Recurrent) for Agriculture Attache-Belgium; Increase Ksh. 38,151,202 (Recurrent) for Agriculture Attache-Brazil;	
1169		0120000 Agricultural Research & Development	(190,000,000)				(190,000,000)	Reduce Ksh. 120 million (Recurrent) from Kenya Sugar Research & Training Institute; Reduce Ksh. 70 million (Recurrent) from Research and Innovation Management Department;	

SECOND SCHEDULE										
BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS										
2026/2027 BUDGET ESTIMATES										
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	Recurrent			Development			Gross Change	Notes
			Reduction	Increase	Reduction	Increase	Reduction	Increase		
3	BLUE ECONOMY & IRRIGATION	State Department for Irrigation	-	580,000,000	(1,674,000,000)	10,496,000,000	9,402,000,000			
1104		1014000 Irrigation and Land Reclamation	-	-	(240,000,000)	4,243,500,000	4,003,500,000	540,000,000		Increase Ksh. 60 million (Development) for Orgululul Community Water Pan Increase Ksh. 53 million (Development) for Waye Godha Community Water Pan Increase Ksh. 29 million (Development) for Singraire Community Water Pan Increase Ksh. 29 million (Development) for Baden Rero Community Water Pan Increase Ksh. 29 million (Development) for Adadi Community Water Pan Increase Ksh. 40 million (Development) for 1-1104-120700 Community-Based Irrigation project Lagsure Increase Ksh. 300 million (Development) for various projects (National Treasury Amendment)
1104		1023000 General Administration, Planning and Support Services			(40,000,000)		(40,000,000)			Reduce Ksh. 40 million (Development) from 1104103400 Monitoring and Evaluation of Projects.
1104		1026000 Irrigation and Drainage Development			(200,000,000)	3,703,500,000	3,503,500,000			Reduce Ksh. 200 million (Development) from 1104118400 Irrigation For Food Security-Rice Intensification Project Increase Ksh. 40 million (Development) for River Nzoia Flood Control, West Ugenya - NIA. Increase Ksh. 7.5 million (Development) for public participation project. Increase Ksh. 300 million (Development) for Lower Nzoia Irrigation Project - National Irrigation Authority Increase Ksh. 3,356 million (Development) for various projects (National Treasury Amendment)
1104		1027000 Land Reclamation and Climate Resilience Irrigation Development								
1109		State Department for Water & Sanitation	-	160,000,000	(1,301,000,000)	6,039,500,000	4,898,500,000			
1109		1001000 General Administration, Planning and Support Services		60,000,000			60,000,000			Increase Ksh. 60 million (Recurrent) for 1109000700 Kenya Water Institute for PE

		02/06/2026 18:19		SECOND SCHEDULE					
		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS							
		2026/2027 BUDGET STIMATES							
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	Recurrent		Development		Gross Change		
			Reduction	Increase	Reduction	Increase			
1109		1004000 Water Resources Management			(150,000,000)	600,000,000	450,000,000	Notes Reduce Ksh. 70 million (Development) from 1109128700 Restoration and Conservation of Water Catchment Areas. Reduce Ksh. 35 million (Development) from 1109116000 Evaluation of Surface & Groundwater Interaction using Isotope Tech Reduce Ksh. 45 million (Development) from 1109125900 Ground Water Resources Assessment for Managed Aquifer Recharge Increase Ksh. 400 million (Development) for the National Water Resource & Harvesting Authority Increase Ksh. 200 million (Development) for National Water Conservation and Pipeline Corporation pending bill	
1109		1017000 Water and Sewerage Infrastructure Development		100,000,000	(901,000,000)	5,189,500,000	4,388,500,000	Increase Ksh. 70 million (Recurrent) for 1109003100 Athi WWDA automation of operations. Increase Ksh. 30 million (Recurrent) for 1109004400 North Rift Valley WWDA automation of operations. Reduce Ksh. 60 million (Development) from 1109119601 Monitoring and Evaluation of Projects. Reduce Ksh. 50 million (Development) from 1109125301 Development of Large Scale Multi-Purpose Dams. Reduce Ksh. 100 million (Development) from 1109132051 Kipkure Water Project - Headquarters. Reduce Ksh. 100 million (Development) from 1109128901 Water harvesting Projects. Reduce Ksh. 110 million (Development) from 1109104800 Drilling and equipping of 40 no. boreholes Reduce Ksh. 64 million (Development) from 1109127101 Water harvesting Projects - Headquarters.	

		SECOND SCHEDULE					
		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
		2026/2027 BUDGET STIMATES					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	Recurrent		Development		Gross Change
			Reduction	Increase	Reduction	Increase	
							Notes
							Increase Ksh. 50 million (Development) for Kapsogom - Kasige Water Project - NRWWDA Increase Ksh. 30 million (Development) for Sanderu Water Project - LNVNWDWA Increase Ksh. 10 million (Development) for Maira Primary School Borehole - LNVNWDWA Increase Ksh. 10 million (Development) for Muiwanda Primary School Borehole - LNVNWDWA Increase Ksh. 10 million (Development) for Doho Primary School Borehole - LNVNWDWA Increase Ksh. 40 million (Development) for Kipkoi- Kimatkei Water Project - LNVNWDWA Increase Ksh. 50 million (Development) for Iltu- Kiyongo Water Distribution project Athi WWDA Increase Ksh. 50 million (Development) for 1109127636 Lubao Dam Increase Ksh. 50 million (Development) for 1109110407 Sidokho Water Project - Busia
							Increase Ksh. 10 million (Development) for St. Anthony Kalyehoka Mixed Day Secondary School Borehole - TAWWDA Increase Ksh. 10 million (Development) for Kwa Ukungu Mixed Secondary School Borehole - TAWWDA Increase Ksh. 10 million (Development) for Kitonguni Borehole - TAWWDA Increase Ksh. 10 million (Development) for Mwangini Borehole - TAWWDA Increase Ksh. 10 million (Development) for Gusii Primary School Borehole - TAWWDA Increase Ksh. 10 million (Development) for Meguara Primary School Borehole - TAWWDA

SECOND SCHEDULE						
BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS						
2026/2027 BUDGET STIMATES						
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	Development			
			Recurrent		Increase	Gross Change
			Reduction	Increase		
						Notes
						<p>Increase Ksh. 10 million (Development) for Taegon Girls Secondary School Borehole – TAWWDA</p> <p>Increase Ksh. 10 million (Development) for Logoswa Secondary School Borehole – TAWWDA</p> <p>Increase Ksh. 10 million (Development) for Mutomo Girls Secondary School Borehole – TAWWDA</p> <p>Increase Ksh. 10 million (Development) for Kanziko Township Primary School Borehole – TAWWDA</p> <p>Increase Ksh. 10 million (Development) for KCCD/Nthingji Munyeeteni Water Project Last Mile – TAWWDA</p> <p>Increase Ksh. 10 million (Development) for Kwinyithya Water Project Last Mile – TAWWDA</p>
						<p>Increase Ksh. 30 million (Development) for 1109104400 Kiambere -Mwingi Water Supply and sanitation project</p> <p>Increase Ksh. 14 million (Development) for Ikinako Earth Dam– TAWWDA</p> <p>Increase Ksh. 20 million (Development) for Kyamithenge Primary School Borehole and distribution– TAWWDA</p> <p>Increase Ksh. 20 million (Development) for Ruguta Kathituni – Marigwe Kamachembe Water Project - TAWWDA</p> <p>Increase Ksh. 15 million (Development) for Mukoo Earth Dam– TAWWDA</p> <p>Increase Ksh. 15 million (Development) Nzaleni Earth Dam– TAWWDA</p> <p>Increase Ksh. 16.5 million (Development) for Shantara Water Pan - NWWDA</p>

SECOND SCHEDULE							
BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS							
2026/2027 BUDGET STIMATES							
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	Recurrent		Development		
			Reduction	Increase	Reduction	Increase	
						Gross Change	
							Notes Increase Ksh. 10 million (Development) for Luuyia Gifs Secondary School - LVNWWDA Increase Ksh. 10 million (Development) for milele secondary School - LVNWWDA Increase Ksh. 10 million (Development) for Mwikupoo Secondary School - LVNWWDA Increase Ksh. 10 million (Development) for Mbiriria Primary School - LVNWWDA
							Increase Ksh. 10 million (Development) for Engoto Primary School - LVSWWDA Increase Ksh. 10 million (Development) for metembe Primary School - LVSWWDA Increase Ksh. 10 million (Development) for Kionganvo Primary School - LVSWWDA Increase Ksh. 10 million (Development) for Rikenye Primary School - LVSWWDA Increase Ksh. 10 million (Development) for Nyagesenda Primary School - LVSWWDA
							Increase Ksh. 56 million (Development) for 1109130303 Boro-Karemo Water Project (Siaya) - LVSWWDA Increase Ksh. 50 million (Development) for 1109125673 Nyamira Water Supply - LVSWWDA Increase Ksh. 30 million (Development) for Nyaroha Water Project - LVSWWDA Increase Ksh. 20 million (Development) for Kehancha Water Supply Project RAP - LVSWWDA
							Increase Ksh. 296.5 million (Development) for public participation projects. Increase Ksh. 2.301 million (Development) for critical water projects Increase Ksh. 1,461 million (Development) for various projects (National Treasury Amendment) Increase Ksh. 100 million (Development) for various projects

SECOND SCHEDULE							
BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS							
2026/2027 BUDGET STIMATES							
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	Recurrent		Development		
			Reduction	Increase	Reduction	Increase	
						Gross Change	
1122		0210000 ICT Infrastructure Development		370,000,000	(461,000,000)	(91,000,000)	<p>Notes</p> <p>Reduce Ksh. 70 million (Development) from 1122103000 Kenya Digital Economy Acceleration Project.</p> <p>Reduce Ksh. 12 million (Development) from 1122102000 Horn of Africa Gateway Development Project.</p> <p>Reduce Ksh. 289 million (Development) from 1122103402 Digital Hubs.</p> <p>Reduce Ksh. 10 million (Development) from 1122103403 Connectivity to Health Facilities.</p> <p>Reduce Ksh. 80 million (Development) from 1122103406 Connectivity to Naivasha Disaster Recovery Centre</p>
1122		0217000 E-Government & Digital Economy Development			(74,000,000)	(21,000,000)	<p>Increase Ksh. 200 million (Recurrent) for 1122000700 Konza Technopolis Development Authority for investors outreach and initiatives to commercialize the technopolis.</p> <p>Increase Ksh. 20 million (Recurrent) for 1122000700 Konza Technopolis Development Authority for capacity building on account of recently enacted KoTDA Act that enhanced the mandate of KoTDA.</p> <p>Increase Ksh. 150 million (Recurrent) for 1122000203 ICT Field Services To cater for operations regional field offices across the constituencies.</p>
1122		0222000 ICT Security & Data Protection Services					<p>Reduce Ksh. 74 million (Development) from 1122100602 E-Government Support and Maintenance.</p> <p>Increase Ksh. 53 million (Development) for public participation projects</p>
1123		State Department for Broadcasting & Telecommunications		365,000,000		365,000,000	
1123		0207000 General Administration Planning and Support Services					

		02/06/2026 18:19	SECOND SCHEDULE						
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS						
			2026/2027 BUDGET STIMATIES						
			Recurrent			Development			
			Reduction	Increase	Reduction	Increase	Gross Change		
1123		0208000 Information and Communication Services		365,000,000				365,000,000	Notes Increase Ksh. 15 million (Recurrent) for 1123001400 Kenya Year-Book Board To support the publication capacity of the Board to disseminate information on government policies and programmes. Increase Ksh. 150 million (Recurrent) for 1123001500 Media Council of Kenya Reinstatement of operational expenditure and salaries for the established regional media hubs and at the headquarters Increase Ksh. 200 million (Recurrent) for National Communications Center operations and maintenance needs
1123		0209000 Mass Media Skills Development						-	
5		DEFENCE, INTELLIGENCE AND FOREIGN RELATIONS	4,846,000,000	2,554,000,000			7,400,000,000		
1041		Ministry of Defence	(420,000,000)	2,554,000,000			2,134,000,000		Increase Ksh. 1,154 million (Recurrent) for 1041000201 HQ to cater for increased operation requirements due to increased KDF personnel numbers. Reduce Ksh. 20 million (Recurrent) from 1041000207 National Security Telecommunications Services.
1041		0801000 Defence	(20,000,000)	1,154,000,000			1,134,000,000		
1041		0802000 Civil Aid					-		
1041		0803000 General Administration, Planning and Support Services					-		
1041		0806000 Defence Industrialization	(400,000,000)	1,400,000,000			1,000,000,000		Reduce Ksh. 400 million (Recurrent) from operating expenses under 1041000501 Kenya Shipyards Increase Ksh. 1,400 million (Recurrent) for Kenya Shipyards Retooling (National Treasury Amendment).
1053		State Department for Foreign Affairs	(202,000,000)				(202,000,000)		
1053		0714000 General Administration Planning and Support Services	(111,000,000)				(111,000,000)		Reduce Ksh. 61 million (Recurrent) from 1053000301 under operating expenses HQ. Reduce Ksh. 50 million (Recurrent) from 1053000101 HQ.

02/06/2026 18:19		SECOND SCHEDULE						Notes
Vote Code Departmental Committee		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS						
		2026/2027 BUDGET STIMATES						
		Recurrent		Development		Gross Change		
		Reduction	Increase	Reduction	Increase			
1053	0715000 Foreign Relation and Diplomacy	(91,000,000)				(91,000,000)	Reduce Ksh. 41 million (Recurrent) from 1053000401 under operating expenses HQ. Reduce Ksh. 50 million (Recurrent) from 1053000106 protocol division.	
1053	0741000 Economic and Commercial Diplomacy					-		
1053	0742000 Foreign Policy Research, Capacity Development and Technical Cooperation					-		
1054	State Department for Diaspora Affairs	-	-	-	-	-		
1054	0752000 Management of Diaspora Affairs	-	-	-	-	-		
1221	State Department for East African Community	-	-	-	-	-		
1221	0305000 East African Affairs and Regional Integration					-		
1281	National Intelligence Service	5,468,000,000	-	-	-	5,468,000,000		
1281	0804000 National Security Intelligence	5,468,000,000				5,468,000,000	Reduce Ksh. 532 million (Recurrent) from 1281000101 HQ field services training school and liaison office. Increase Ksh. 6,000 million (Recurrent) for security operations (National Treasury Amendment)	
6	EDUCATION AND RESEARCH	(2,640,000,000)	4,647,506,040	(1,402,506,040)	2,527,600,000	3,132,600,000		
1064	State Department for Vocational and Technical Training	-	70,000,000	(377,506,040)	833,600,000	526,093,960		

02/06/2026 18:19		SECOND SCHEDULE						
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS				Notes	
			2026/2027 BUDGET STIMATES					
			Recurrent		Development			
		Reduction	Increase	Reduction	Increase	Gross Change		
1064		05050000 Technical Vocational Education and Training		70,000,000	(377,506,040)	833,600,000	526,093,960	Reduce Ksh. 377,506,040 million (Development) from Infrastructure Support to TTI's. Increase Ksh. 70 million (Development) for Construction of 52 TTI's- BETA. Increase Ksh. 500 million (Development) for infrastructure support to ongoing projects in TTI's. Increase Ksh. 30 million (Recurrent) for Technical Vocational Education Training Authority O&M. Increase Ksh. 40 million (Recurrent) for Monitoring and Evaluation. Increase Ksh. 45 million (Development) for GOK-ADB TVET and Entrepreneurship- completion of workshops. Increase Ksh. 112,6 million (Development) for public participation projects. Increase Ksh. 30 million (Development) Rusinga TTI
								Increase Ksh. 20 million (Development) for Chamasini TTI - completion of new workshops. Increase Ksh. 20 million (Development) for Completion of Ugenya TVC Electrical Laboratory. Increase Ksh. 20 million (Development) for construction of Kiambaa TVET. Increase Ksh. 16 million (Development) for Bungoma North TVC - purchase of a 62 seater bus.
1064		0507000 Youth Training and Development					-	
1064		05080000 General Administration, Planning and Support Services					-	
1065		State Department for Higher Education & Research	(90,000,000)	227,506,040	(742,000,000)	392,000,000	(212,493,960)	
1065		05040000 University Education	(90,000,000)	100,000,000	(742,000,000)	392,000,000	(340,000,000)	Reduce Ksh. 692 million (Development) from Infrastructure Support to Universities. Reduce Ksh. 90 million (Recurrent) from Capital grants to public universities (Moi University 20m, TUJK 20m, UoN 20m, Dedan Kimathi 20m, JKUAT 10m). Reduce Ksh. 50 million (Development) from Marlene Research Institute.

02/06/2026 18:19		SECOND SCHEDULE BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS 2026/2027 BUDGET STIMATES								
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	Recurrent			Development			Gross Change	Notes
			Reduction	Increase	Reduction	Increase	Reduction	Increase		
1065		0508000 General Administration, Planning and Support Services		127,506,040				127,506,040	Increase Ksh. 100 million (Recurrent) for Kenyatta University to support continuing 5th year and 6th continuing students under the old funding model	
1066		State Department for Basic Education	(2,300,000,000)	2,500,000,000	(283,000,000)	1,302,000,000	1,219,000,000	Increase Ksh. 300 million (Development) for Support to ongoing capital projects in public universities. Increase Ksh. 50 million (Development) for Meru University		
1066		0501000 Primary Education				507,000,000	507,000,000	Increase Ksh. 42 million (Development) for public participation projects.		
1066		0502000 Secondary Education	(2,300,000,000)	200,000,000	(283,000,000)	795,000,000	(1,588,000,000)	Increase Ksh. 127,506,040 million (Recurrent) for Headquarters Administrative Services O&M		
									Increase Ksh. 237 million (Development) for public participation projects. Increase Ksh. 190 million (Development) for primary school infrastructure projects (National Treasury Amendment), Increase Ksh. 20 million (Development) for various projects (National Treasury Amendment), Increase Ksh. 60 million (Development) for primary school infrastructure	
									Reduce Ksh. 130 million (Development) from Construction of National Psycho Education Assessment Centre. Reduce Ksh. 153 million (Development) from Construction of Resource Center at KICD. Reduce Ksh. 2,300 million (Recurrent) from Secondary and Tertiary Education HQs Administrative Services (Junior school capitalization). Increase Ksh. 200 million (Recurrent) for Kenya Institute of Curriculum Development to support county dialogue and stakeholders engagement as part of CBE sensitization programme.	

02/06/2026 18:19

SECOND SCHEDULE

BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS

2026/2027 BUDGET STIMATES

Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS				Notes
			2026/2027 BUDGET STIMATES		Gross Change		
			2026/2027 BUDGET STIMATES				
		Recurrent		Development		Gross Change	
		Reduction	Increase	Reduction	Increase		
1066		0503000 Quality Assurance and Standards		2,100,000,000		2,100,000,000	Increase Ksh. 1,500 million (Recurrent) for Examinations and invigilation. Increase Ksh. 600 million (Recurrent) for Directorate of Quality assurance and standards To support the Quality assurance Directorate in its core mandate of quality assuring of schools as the county continues to rollout CBE
1066		0508000 General Administration, Planning and Support Services		200,000,000		200,000,000	Increase Ksh. 150 million (Recurrent) for Jomo Kenyatta Foundation for O&M Increase Ksh. 50 million (Recurrent) for O&M
1067		State Department for Science, Innovation and Research		-		-	
1067		0506000 Research, Science, Technology and Innovation					
2091		Teachers Service Commission	(250,000,000)	1,850,000,000		1,600,000,000	
2091		0509000 Teacher Resource Management		1,800,000,000		1,800,000,000	Increase Ksh. 1,800 million (Recurrent) for Milnet Kenya Ltd pending bill for teachers medical cover
2091		0510000 Governance and Standards	(250,000,000)			(250,000,000)	Reduce Ksh. 250 million (Recurrent) from Training of teachers

02/06/2026 18:19		SECOND SCHEDULE					
Vote Code		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Departmental Committee		2026/2027 BUDGET STIMATES					
VOTE/PROGRAMME CODES & TITLE		Recurrent		Development		Gross Change	Notes
		Reduction	Increase	Reduction	Increase		
2091	0511000 General Administration, Planning and Support Services		50,000,000			50,000,000	Increase Ksh. 50 million (Recurrent) for Medical Insurance for Commission staff
7	ENERGY	(1,000,000,000)	-	(1,500,000,000)	6,397,200,000	3,897,200,000	
1152	State Department for Energy	(500,000,000)	-	(1,500,000,000)	6,247,200,000	4,247,200,000	
1152	0211000 General Administration Planning and Support Services				350,000,000	350,000,000	Increase Ksh. 350 million (Development) for 1152108400 Monitoring and Evaluation of Energy Projects (A in A from PDL).
1152	0212000 Power Generation						
1152	0213000 Power Transmission and Distribution	(500,000,000)		(1,500,000,000)	5,897,200,000	3,897,200,000	Reduce Ksh. 1,000 million (Development) from 1152104400 Electrification of Public Facilities. Reduce Ksh. 500 million (Development) from 1152106900 Installation of Transformers in Constituencies. Increase Ksh. 1,500 million (Development) for 1152104401 Electrification of Public Facilities. Reduce Ksh. 500 million (Recurrent) from 1152000702 Rural Electrification and Renewable Energy Corporation (A in A from 5% REP Levy). Increase Ksh. 500 million (Development) for 1152106901 Installation of Transformers in Constituencies (A in A from 5% REP Levy). Increase Ksh. 138 million (Development) for public participation projects. Increase Ksh. 100 million (Development) for electrification -REREC
1152	0214000 Alternative Energy Technologies						Increase Ksh. 922 million (Development) for electrification-REREC.
1193	State Department for Petroleum	(500,000,000)	-	-	150,000,000	(350,000,000)	Increase Ksh. 2687.2 million (Development) for various projects (National Treasury Amendment) Increase Ksh. 50 million (Development) for various projects

02/06/2026 18:19		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS		2026/2027 BUDGET STIMATES		GROSS CHANGE		NOTES
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	Recurrent		Development		Gross Change	
			Reduction	Increase	Reduction	Increase		
1/93		0215000 Exploration and Distribution of Oil and Gas	(500,000,000)			150,000,000	(350,000,000)	Notes Reduce Ksh. 500 million (Recurrent) from 2520200 Subsidies to Financial Private Enterprises (A in A from PDL). Increase Ksh. 150 million (Development) for 1193100301-2211300 Midstream and Downstream Petroleum Distribution (A in A from PDL).
8	ENVIRONMENT, FORESTRY AND MINING			820,000,000	(560,000,000)	1,515,000,000	1,775,000,000	
1331		State Department for Environment and Climate Change	-	-	-	1,210,000,000	1,210,000,000	Increase Ksh. 210 million (Development) for 1331104500 Restoration of Wetlands and Degraded Ecosystems. Increase Ksh. 1,000 million (Development) for Removing Asbestos-NEMA (National Treasury Amendment)
1331		1002000 Environment Management and Protection				1,210,000,000	1,210,000,000	
1331		1010000 General Administration, Planning and Support Services					-	
1331		1012000 Meteorological Services					-	
1192		State Department for Mining		200,000,000			200,000,000	Increase Ksh. 200 million (Recurrent) for Gold feasibility study - Migori - National Mining Corporation (NAMICO)
1192		1007000 General Administration Planning and Support Services		200,000,000			200,000,000	
1192		1009000 Mineral Resources Management					-	
1192		1021000 Geological Survey and Geoinformation Management					-	
1332		1332 State Department for Forestry		620,000,000	(560,000,000)	305,000,000	365,000,000	
1332		1018000 Forests Development, Management and Conservation		620,000,000	(560,000,000)	305,000,000	365,000,000	Reduce Ksh. 260 million (Development) from Tree Growing Campaign and Rangeland Restoration-HQ. Reduce Ksh. 300 million (Development) from Tree Growing Campaign and Rangeland Restoration -KFS. Increase Ksh. 285 million (Development) for 1332101400 Forest roads. Increase Ksh. 20 million (Recurrent) for Kenya Forestry College Londiani

02/06/2026 18:19		SECOND SCHEDULE					
Vote Code		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Departmental Committee		2026/2027 BUDGET STIMATES					
VOTE/PROGRAMME CODES & TITLE		Recurrent		Development		Gross Change	
		Reduction	Increase	Reduction	Increase	Reduction	Increase
							Notes
1332							Increase Ksh. 100 million (Recurrent) for Security Operations - KFS
1332	1024000 Agroforestry and Commercial Forestry Development						Increase Ksh. 300 million (Recurrent) for Rehabilitation of Fire-Breaks and Fire Suppression - KFS
1332	1025000 General Administration, Planning and Support Services						Increase Ksh. 20 million (Development) for Completion of Ugenya Forestry College
9	FINANCE AND NATIONAL PLANNING	(3,282,000,000)	1,410,000,000	(9,663,000,000)	1,369,000,000	(10,166,000,000)	Increase Ksh. 200 million (Recurrent) for camping equipment for security operations-Kenya Forest Service
1071	The National Treasury	(3,221,000,000)	140,000,000	(7,877,000,000)	1,369,000,000	(9,589,000,000)	
1071	0717000 General Administration Planning and Support Services	(2,850,000,000)		(750,000,000)		(3,600,000,000)	Reduce Ksh. 300 million (Development) from 1071104300
							Reduce Ksh. 700 million (Recurrent) from Kenya Revenue Authority- Contracted Services
							Reduce Ksh. 200 million (Development) from Installation and Operationalization of DRF Equipment-Government Data Centre
							Reduce Ksh. 320 million (Recurrent) from KRA - Revenue Enhancement
							Reduce Ksh. 360 million (Recurrent) from 1071007400- Revenue enhancement
							Reduce Ksh. 100 million (Development) from 1071109000- Horn of Africa Gateway Development Project

		02/06/2026 18:19				SECOND SCHEDULE		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS			
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES		2026/2027 BUDGET STIMATES		Gross Change			Notes	
			Recurrent	Development	Recurrent	Development		Recurrent	Development		
			Reduction	Increase	Reduction	Increase					
1071		0718000 Public Financial Management	(371,000,000)	100,000,000	(7,040,000,000)	1,069,000,000	(6,242,000,000)			<p>Reduce Ksh. 3,020 million (Development) from 1071106600 Strategic Response to Public Initiatives</p> <p>Reduce Ksh. 250 million (Recurrent) from 1071000204 National Government Budget Process (2630100 Current Grants to Government Agencies and other Levels of Government- BR).</p> <p>Reduce Ksh. 50 million (Recurrent) from 1071000204 National Government Budget Process (Other operating Expenses).</p> <p>Reduce Ksh. 26 million (Recurrent) from 071001902 Field Services (2211300 Other Operating Expenses).</p> <p>Reduce Ksh. 40 million (Development) from 1071114200- Institutional Support.</p> <p>Reduce Ksh. 45 million (Recurrent) from 1071001000 Internal Audit Directorate (other operating expenses).</p>	
										<p>Reduce Ksh. 250 million (Recurrent) from 1071000111 Strategic Interventions (2211300 Other Operating Expenses-leasing).</p> <p>Reduce Ksh. 400 million (Recurrent) from 1071007400 (From Contracted Services)</p> <p>Reduce Ksh. 50 million (Development) from 1071102600- Equity and Subscriptions in International Financial Institutions.</p> <p>Reduce Ksh. 100 million (Development) from 1071114100- Purchase & Refurbishment of Jubilee House.</p> <p>Reduce Ksh. 820 million (Recurrent) from 1071000111 Strategic Interventions (2211300 Other Operating Expenses-leasing).</p>	

02/06/2026 18:19		SECOND SCHEDULE BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS 2026/2027 BUDGET ESTIMATES						
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	Recurrent			Development		Notes
			Reduction	Increase	Reduction	Increase	Gross Change	
1071		0719000 Economic and Financial Policy Formulation and Management		40,000,000		300,000,000	340,000,000	Increase Ksh. 420 million (Development) for 1071100100 Increase Ksh. 100 million (Recurrent) for Horn of Africa Initiative secretariat (0-0004-02-2211320) Increase Ksh. 649 million (Development) for 1071104500 Equalisation Fund Transfers - BETA Reduce Ksh. 1,980 million (Development) from 1071106600 Strategic Response to Public Initiatives. Reduce Ksh. 2,000 million (Development) from 1071104400
1071		0720000 Market Competition			(87,000,000)		(87,000,000)	Increase Ksh. 300 million (Development) for Public Debt Institutional Support Project Increase Ksh. 40 million (Recurrent) for Financial Reporting Center (National Treasury Amendment)
1072		State Department for Economic Planning	(11,000,000)	770,000,000	(531,000,000)	-	228,000,000	
1072		07710000 Monitoring and Evaluation Services			(150,000,000)		(150,000,000)	Reduce Ksh. 150 million (Development) from 1072100100- National Integrated Monitoring and Evaluation System (NIMES).
1072		0707000 National Statistical Information Services			(371,000,000)		(371,000,000)	Reduce Ksh. 341 million (Development) from 1072109200- East African Regional Statistics Programme for Results. Reduce Ksh. 30 million (Development) from 1072109400 -Institutional Support
1072		0709000 General Administration Planning and Support Services	(11,000,000)	500,000,000			489,000,000	Reduce Ksh. 11 million (Recurrent) from 1072000110 Support & Capacity Building-Grassroot Champions on Data & Governance Increase Ksh. 300 million (Recurrent) for Technical support towards County Planning Increase Ksh. 200 million (Recurrent) for the operationalization of the County planning offices in 47 Counties

02/06/2026 18:19		SECOND SCHEDULE					
Departmental Committee		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
VOTE/PROGRAMME CODES & TITLE		2026/2027 BUDGET STIMATES					
Vote Code	Departmental Committee	Recurrent		Development		Gross Change	Notes
		Reduction	Increase	Reduction	Increase		
1072	0774000 Macro-economic Policy, National Planning and Research		100,000,000	(10,000,000)		90,000,000	Reduce Ksh. 10 million (Development) from 1072100300 -Support-Kenya Institute for Public Policy Research & Analysis. Increase Ksh. 100 million (Recurrent) for KIPPPRA documentaries
1072	0775000 Sectoral & Intergovernmental Development Planning Coordination		170,000,000			170,000,000	Increase Ksh. 70 million (Recurrent) for NCPD Mentorship program for Adolescents to end teenage pregnancy Increase Ksh. 100 million (Recurrent) for 1072002900
1073	State Department for Investments and Assets Management		500,000,000	(1,255,000,000)		(755,000,000)	
1073	0777000 Public Investment & Portfolio Management			(1,125,000,000)		(1,125,000,000)	Reduce Ksh. 500 million (Development) from Strategic Investment in Public Enterprises- Consolidated Bank, 1073100300 Reduce Ksh. 125 million (Development) from 1073100300 Reduce Ksh. 500 million (Development) from 1073100300-(2630200 Capital Grants to Government Agencies and other Levels of Government.)
1073	0778000 Public Pensions & Retirement Benefits Management			(60,000,000)		(60,000,000)	Reduce Ksh. 60 million (Development) from 1073100100 -Pensions Management
1073	0779000 Government Assets Management		500,000,000	(70,000,000)		430,000,000	Reduce Ksh. 70 million (Development) from 1073100200 Implementation of e-Procurement System for the Govt. of Kenya. Increase Ksh. 500 million (Recurrent) for PPRA eGPS capacity building
1073	0780000 General Administration, Planning and Support Services					-	
2061	The Commission on Revenue Allocation		(50,000,000)			(50,000,000)	
2061	0737000 Inter-Governmental Transfers and Financial Matters		(50,000,000)			(50,000,000)	Reduce Ksh. 50 million (Recurrent) from (Ksh. 20- other operating expenses, Ksh. 10 million from Equitable sharing revenue, Ksh. 10 million -Public Financial Management, 10 million from the purchase of General Equipment)
2121	Office of the Controller of Budget						

02/06/2026 18:19		SECOND SCHEDULE							
Departmental Committee		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS							
VOTE/PROGRAMME CODES & TITLE		2026/2027 BUDGET STIMATES							
Vote Code	VOTE/PROGRAMME CODES & TITLE	Recurrent			Development			Gross Change	Notes
		Reduction	Increase	Reduction	Increase	Reduction	Increase		
2121	0730000 Control and Management of Public finances								
10	HEALTH	(2,993,798,764)	2,040,998,764	(759,000,000)	3,637,800,000	1,926,000,000			
1082	State Department for Medical Services	(1,648,800,000)	800,000,000	(649,000,000)	3,176,800,000	1,679,000,000			
1082	0402000 National Referral & Specialized Services	(207,000,000)	450,000,000	(515,000,000)	2,340,000,000	2,068,000,000			Reduce Ksh. 75 million (Development) from 1082100700 Renovation/Equipping Buildings-Mathari Teaching & Referral Hospital. Reduce Ksh. 20 million (Development) from Kocoiwo Sub-County Hospital upgrade Reduce Ksh. 20 million (Development) from Kapchemutta Health Centre upgrade. Reduce Ksh. 400 million (Development) from 1082106000 Acquisition of Specialized Medical Equipment CHP payment of pending bills. Reduce Ksh. 90 million (Recurrent) from 1082000501 Spinal Injury Hospital. Reduce Ksh. 117 million (Recurrent) from 1082002500 Kenya Board of Mental Health.
									Increase Ksh. 615 million (Development) for 1082107400 Construction and Equipping of Health Centres Funds for construction and equipping of, Cheberen Health Centre(Kshs20m), Lurare Dispensary(Ksh. 20M),Sailient Kipkaren (Ksh 20m) , Kilgoris Health centre(Ksh 20m) ,Nyaribu Dispensary(Ksh 20m),Kanyarkwart Health Centre(Ksh 20m), Emusanda Health Centre Lurambi(Ksh 20m),Mt Elgon(Ksh 20m),Molela Level IV(Ksh 25m) , Ekwanda(Ksh 10m)Kaanwa Health Centre(Ksh 20m),Mitunguu (Ksh 10m),Igoji(Ksh 10m) Suguta(Ksh 20m),Khwisero Level IV Hospital(Ksh 20m), Goyo Health Centre(Ksh 20) .

02/06/2026 18:19		SECOND SCHEDULE					
Departmental Committee		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
VOTE/PROGRAMME CODES & TITLE		2026/2027 BUDGET STIMATES					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	Recurrent		Development		Gross Change
			Reduction	Increase	Reduction	Increase	
							Notes
							Kitum(Ksh 20m),Mur Malanga(ksh 20m),Kirindoo(ksh 20m) , Arind(ksh 50m),Kosawo health centre(ksh 50m) and Sisokie Dispensary (ksh 20m),Masog(ksh 20m) and Nyalenda(ksh 10m), Ifin(ksh 10), sikhendu(ksh 20m), Kajuki(ksh 20m) ,Barwesa Level 3(ksh 10m),Cheapkige Health Centre(ksh 10m),Baragoi subcounty hospital(ksh 10m),Urengat(ksh 20m) and Kanyungu Level 3(ksh 10m)
							Increase Ksh. 500 million (Development) for 1082100500 Managed Equipment Service-Hire of Medical Equipment for 98 Hospital 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) for Leasing of Central Sterilization Supply Department(CSSD)Equipment:NESEP
							Increase Ksh. 145 million (Development) for 1082100200 National Commodities Storage Center (KEMSA) for installation of In-rack firefighting system at the National commodities storage centre. Increase Ksh. 50 million (Development) 1082105100 Upgrading & Equipping of Maternal & New Born Ward - Endebess Hospital Increase Ksh. 30 million (Development) for 1082105000 Upgrading and equipping of Children Ward - Kitugua Level 3 Hospital Increase Ksh. 150 million (Development) for procurement of CathLab at KNH Increase Ksh. 100 million (Recurrent) for 1082001700 Kenyatta University Teaching Referral &Research Hospital (KUTRRH), PE shortfall

SECOND SCHEDULE						
BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS						
2026/2027 BUDGET STIMATES						
Vote Code	VOTE/PROGRAMME CODES & TITLE	Development			Gross Change	Notes
		Recurrent	Increase	Reduction		
		Reduction	Increase	Reduction	Increase	
1082	0410000 Curative & Reproductive Maternal New Born Child Adolescent Health RMNCAH	(10,000,000)	280,000,000		806,800,000	1,076,800,000

Notes
 Increase Ksh. 50 million (Recurrent) for Mwai Kibaki Teaching and Referral Hospital Othaya PE
 Increase Ksh. 50 million (Development) for Khwisero Level 4 Hospital
 Increase Ksh. 300 million (Recurrent) for KNH legal bills pending
 Increase Ksh. 20 million (Development) for Bumula B Health Center
 Increase Ksh. 80 million (Development) for Lusigetti Hospital completion and equipping
 Increase Ksh. 500 million (Development) for Cancer Centre at Jaramogi Oginga Odinga level VI
 Increase Ksh. 100 million (Development) for Mogoti Hospital Level IV (National Treasury Amendment)

Reduce Ksh. 10 million (Recurrent) from 1082002400 National Aids Control Programme.
 Increase Ksh. 30 million (Recurrent) for National Cancer Institute.
 Increase Ksh. 50 million (Recurrent) for 10821033500 Beyond Zero (Multisectoral Coordination to end HIV & Other Syndemic Diseases).

Increase Ksh. 100 million (Development) for Karapuli Health Center
 Increase Ksh. 50 million (Development) for Tingwangi Health Center
 Increase Ksh. 50 million (Development) for Ratuoro Health Center
 Increase Ksh. 50 million (Development) for Urunga Health Center
 Increase Ksh. 50 million (Development) for Got - OYenga Health Center
 Increase Ksh. 50 million (Development) for Got Koyembe Health Center
 Increase Ksh. 50 million (Development) for Madiany Health Center
 Increase Ksh. 75 million (Development) for Bondo District Hospital

		02/06/2026 18:19		SECOND SCHEDULE				
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS				Notes	
			2026/2027 BUDGET STIMATES					
			Recurrent		Development			Gross Change
Reduction	Increase	Reduction	Increase					
1082		0411000 Health Research and Innovations		50,000,000	(114,000,000)	30,000,000	(34,000,000)	Increase Ksh.50 Million(Development) towards Madiany Health Centre. Increase Ksh.50 Million(Development) Towards Rwebwya Sub-County Hospital.
1082		0412000 General Administration	(1,431,800,000)	20,000,000	(20,000,000)		(1,431,800,000)	Reduce Ksh. 114 million (Development) from 1082104400 Human Vaccine Production - BETA. Increase Ksh. 30 million (Development) for Research and Development KEMRI. Increase Ksh. 50 million (Recurent) for 1083003300 Kenya Institute of Primate Research PE shortfall
1083		State Department for Public Health and Professional Standards	(1,344,998,764)	1,240,998,764	(110,000,000)	461,000,000	247,000,000	Reduce Ksh. 1.1 billion (Recurent) from 1082003100 Primary HealthCare Fund. Reduce Ksh. 20 million (Development) from 1082109100 Monitoring & Evaluation of BETA Projects Increase Ksh. 20 million (Recurent) for 1082001100 Headquarters & Administrative Services- Finance Management Reduce Ksh.331.8 Million(Recurent) from UHC Health Workers -Current Grants to Government Agencies and other Levels of Government.

SECOND SCHEDULE							
BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS							
2026/2027 BUDGET ESTIMATES							
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	Recurrent		Development		
			Reduction	Increase	Reduction	Increase	Gross Change
1083		0406000 Preventive and Promotive Health Services	(954,998,764)	1,070,998,764	(60,000,000)	176,000,000	<p>Notes</p> <p>Reduce Ksh. 299,396558 million (Recurrent) from 1083001300 Port Health Control.</p> <p>Reduce Ksh. 184,917000 million (Recurrent) from 1083001300 Port Health Control (A in A).</p> <p>Reduce Ksh. 172,232245 million (Recurrent) from 1083001600 National Public Health Laboratory Services.</p> <p>Reduce Ksh. 960,000 (Recurrent) from 1083001600 National Public Health Laboratory Services (A in A).</p> <p>Reduce Ksh. 24,696764 million (Recurrent) from 1083002800 Field Epidemiology (FELTP) - HQ.</p> <p>Reduce Ksh. 272,796197 million (Recurrent) from 1083002100 Disease Surveillance and Response Unit.</p>
							<p>Reduce Ksh. 30 million (Development) from 1083100100 Dietetics Services Improvement</p> <p>Reduce Ksh. 30 million (Development) from 1083100200 Clinical Waste Disposal System.</p> <p>Increase Ksh. 116 million (Recurrent) for 1083003100 Headquarters Administrative Services for Transition of Staff who were recruited to support the Tuberculosis Program under the Global Funds to Permanent and Permanent terms</p>
							<p>Increase Ksh. 769,121764 million (Recurrent) for 1083003400 Kenya National Public Health Institute</p> <p>Increase Ksh. 185,877000 million (Recurrent) for 1083003400 Kenya National Public Health Institute (A in A).</p> <p>Increase Ksh. 10 million (Development) for 1083102500 Construction of Health Centres construction and equipping of Poro Maternity.</p> <p>Increase Ksh. 100 million (Development) for 1083102700 Central Radioactive Waste Processing Facilities to cater for completion of phase 1 of Central Radioactive Waste Processing Facilities</p> <p>Increase Ksh. 10 million (Development) for public participation project</p>

		02/08/2026 18:19		SECOND SCHEDULE		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS		2026/2027 BUDGET STIMATES	
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	Recurrent		Development		Gross Change		
			Reduction	Increase	Reduction	Increase			
1083		0407000 Health resources development and Innovation	(390,000,000)			341,000,000	(49,000,000)		Notes Reduce Ksh. 390 million (Recurrent) from 1083003200 Kenya Medical Training College Increase Ksh. 150 million (Development) for 1083100700 Construction of Tuition Blocks and Laboratories at KMITC, Ndhwa KMITC(Ksh 20m),KMITC Nyeri campus(Ksh 10m),Kisii KMITC(Ksh 20M),Moyale KMITC(Ksh 20m), Furnishing of Tuition Blocks KMITC Maralal(Ksh 7m), Construction of tuition blocks KMITC Maralal(Ksh 13m),Kanuri KMITC(Ksh 20m), Kitui Kmitc(Ksh 20m), and Buuri KMITC Tirnau Hospital(Ksh 20m). Increase Ksh. 61 million (Development) for public participation projects. Increase Ksh. 130 million (Development) for KMITCs
1083		0408000 Health Policy, Standards and Regulations		170,000,000	(30,000,000)		140,000,000		Reduce Ksh. 30 million (Development) from Construction of Examination Centre - KMP/DC Increase Ksh. 50 million (Recurrent) for 1083002500 Kenya Health Professions Oversight Authority (KHPOA). Increase Ksh. 30 million (Recurrent) for 1083002900 Kenya Medical Practitioners & Dentists Council. Increase Ksh. 30 million (Recurrent) for Clinical Officers Council Increase Ksh. 10 million (Recurrent) for 1083004300 Public Health Officers and Technicians Council PE Increase Ksh. 10 million (Recurrent) for Kenya Medical Laboratory Technicians & Technologists Board - KMLTTB Increase Ksh. 10 million (Recurrent) for Health Records and Information Managers Board
									Increase Ksh. 20 million (Recurrent) for Physiotherapists' Council of Kenya PE Increase Ksh. 10 million (Recurrent) for Nursing Council of Kenya

02/06/2026 18:19		SECOND SCHEDULE					
Departmental Committee		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code		2026/2027 BUDGET STIMATES					
VOTE/PROGRAMME CODES & TITLE		Recurrent		Development		Gross Change	Notes
		Reduction	Increase	Reduction	Increase		
1083	0412000 General Administration			(20,000,000)		(20,000,000)	Reduce Ksh. 20 million (Development) from 1083103500 Monitoring and Evaluation of BETA Projects.
11	HOUSING, URBAN PLANNING & PUBLIC WORKS		100,000,000	(192,190,000)	240,190,000	148,000,000	
1094	State Department for Housing and Urban Development		100,000,000	(100,000,000)	15,000,000	15,000,000	
1094	0102000 Housing Development and Human Settlement		100,000,000	(100,000,000)	15,000,000	15,000,000	Reduce Ksh. 100 million (Development) from 1094106200 Affordable Housing Fund. Increase Ksh. 100 million (Recurrent) for 1094000500 Housing Department towards supervision and management of 4,500 interns currently deployed across project sites nationwide. Increase Ksh. 15 million (Development) for public participation project
1094	0105000 Urban and Metropolitan Development						
1094	0106000 General Administration Planning and Support Services						
1095	State for Public Works			(92,190,000)	225,190,000	133,000,000	
1095	0103000 Public Buildings				18,990,000	18,990,000	Increase Ksh. 13,999 million (Development) for 1095104102: Supervision of projects. Increase Ksh. 5 million (Development) for public participation project
1095	0104000 Ocean, Rivers & Lakes Ecosystem Infrastructure			(92,190,000)	206,200,000	114,010,000	Reduce Ksh. 92.19 million (Development) from Projects were funded during the Sup No.1 FY 2025/26. (Anda footbridge by Ksh. 12.4 million, Nyikendo footbridge by Ksh. 20 million. Olasi Bridge by Ksh. 15 million. Olé Kasasi footbridge by Ksh. 10 million. Nyagwakwa-Embonga Footbridge by Ksh. 4 million. Kaili footbridge by Ksh. 14 million. Indoli Mwachina footbridge by Ksh. 9 million. Kamnara footbridge by Ksh. 3 million. Akiriamet footbridge by Ksh. 0.79 million. Lusheya - Lubinu footbridge by Ksh. 4 million.

02/06/2026 18:19		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS 2026/2027 BUDGET STIMATES		SECOND SCHEDULE			
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS 2026/2027 BUDGET STIMATES		Gross Change	Notes	
			Reduction	Increase			Reduction
1095		0106000 General Administration Planning and Support Services			-		
1095		0218000 Regulation and Development of the Construction Industry			-		
12	JUSTICE AND LEGAL AFFAIRS						
1023		State Department for Correctional Services	(285,000,000)	995,000,000	(340,000,000)	80,000,000	450,000,000
1023		0623000 General Administration, Planning and Support Services					
1023		0627000 Prison Services	(225,000,000)	100,000,000			(125,000,000)
1023		0628000 Probation & After Care Services		10,000,000		40,000,000	50,000,000
1252		State Law Office		134,000,000			134,000,000

02/06/2026 18:19		SECOND SCHEDULE						Notes
Departmental Committee		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS						
VOTE/PROGRAMME CODES & TITLE		2026/2027 BUDGET STIMATES						
		Recurrent			Development			
Vote Code		Reduction	Increase	Reduction	Increase	Gross Change		
1252	06060000 Legal Services		134,000,000			134,000,000	Increase Ksh. 30 million (Recurrent) for the Council for Legal Education to enable the Council execute its mandate of administering the ATP Examination in April, 2026, and catering for other non-discretionary expenditures. Increase Ksh. 50 million (Recurrent) for the National Council for Law Reporting to enhance its budget for operations and maintenance (Rent arrears for warehouse, Insurance for NCLR Assets and Purchase of additional hardware and software) Increase Ksh. 54 million (Recurrent) for the Nairobi Centre for International Arbitration (NCIA) to implement its Human Resource Instruments as approved by SRC.	
1252	06090000 General Administration, Planning and Support Services					-		
1253	State Department for Justice Human Rights and Constitutional Affairs		30,000,000			30,000,000	Increase Ksh. 30 million (Recurrent) for the Kenya Law Reform Commission to undertake timely review of statutory provisions declared Unconstitutional by Courts.	
1253	06330000 Governance, Human Rights and Constitutional Affairs		30,000,000			30,000,000		
1271	Ethics and Anti-Corruption Commission					-		
1271	06110000 Ethics and Anti-Corruption					-		
1291	Office of the Director of Public Prosecutions		450,000,000			450,000,000		
1291	06120000 Public Prosecution Services		450,000,000			450,000,000	Increase Ksh. 350 million (Recurrent) for Security Operations ODPP Increase Ksh. 100 million (Recurrent) for purchase of motorvehicles	
1311	Office of the Registrar of Political Parties		31,000,000			31,000,000		
1311	06140000 Registration, Regulation and Funding of Political Parties		31,000,000			31,000,000	Increase Ksh. 31 million (Recurrent) for Capacity Building of Political Parties Agents and aspirants from special interest groups as well as upgrading the integrated political parties management system.	
1321	Witness Protection Agency	(30,000,000)				(30,000,000)		
1321	06150000 Witness Protection	(30,000,000)				(30,000,000)	Reduce Ksh. 30 million (Recurrent) from O&M.	

		02/06/2026 18:19	SECOND SCHEDULE						
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS						
			2026/2027 BUDGET STIMATES						
			Recurrent			Development			
			Reduction	Increase	Reduction	Increase	Gross Change	Notes	
2011		Kenya National Commission on Human Rights	-	-	-	-	-	-	Notes
2011		0616000 Protection and Promotion of Human Rights							
2031		Independent Electoral and Boundaries Commission	-	-	-	-	-	-	
2031		0617000 Management of Electoral Processes							
2131		Commission on Administrative Justice	(30,000,000)	-	-	-	(30,000,000)	-	
2131		0731000 Promotion of Administrative Justice	(30,000,000)	-	-	-	(30,000,000)		Reduce Ksh. 30 million (Recurrent) from O&M.
1261		The Judiciary	-	200,000,000	(340,000,000)	40,000,000	(100,000,000)		Reduce Ksh. 250 million (Development) from The modernization of ICT infrastructure.
1261		0610000 Dispensation of Justice		200,000,000	(340,000,000)	40,000,000	(100,000,000)		Reduce Ksh. 90 million (Development) from the refurbishment of supreme court building.
									Increase Ksh. 200 million (Recurrent) for handling of disputes for nominations and the General Elections in 2027.
									Increase Ksh. 40 million (Development) For the Construction of Eldas Magistrates Court
2051		Judicial Service Commission	-	40,000,000	-	-	40,000,000		
2051		0619000 Judicial Oversight		40,000,000			40,000,000		Increase Ksh. 40 million (Recurrent) for recruitment of twenty (20) additional staff (Complaint officers, Investigators, Legal officers and Director Curriculum Development)
13	LABOUR		(361,600,000)	716,600,000	(705,000,000)	1,554,000,000	1,304,000,000		
1184		State Department for Labor	(4,000,000)	616,600,000	(186,000,000)	200,000,000	626,600,000		Increase Ksh. 250 million (Recurrent) for To cater for Pending Bills, Review of Labor Laws and Employment Policies, Employment and Labour Disputes, Monitoring and Evaluation coordination of Ministerial Services
1184		0910000 General Administration Planning and Support Services		300,000,000			300,000,000		Increase Ksh. 25 million (Recurrent) for M&E of projects. Increase Ksh. 25 million (Recurrent) for Developing National Skills Inventory

02/06/2026 18:19		SECOND SCHEDULE					
Departmental Committee		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code		2026/2027 BUDGET STIMATES					
VOTE/PROGRAMME CODES & TITLE		Recurrent		Development		Gross Change	
		Reduction	Increase	Reduction	Increase	Reduction	Increase
1184	0906000 Labor, Employment and Safety Services	(4,000,000)	316,600,000	(186,000,000)		126,600,000	
1184	0907000 Manpower Development, Employment and Productivity Management				200,000,000		200,000,000
1213	State Department for Public Service	(238,600,000)	-	(469,000,000)	1,454,000,000	746,400,000	

Notes
Reduce Ksh. 4 million (Recurrent) from 1184000800 Directorate of Occupational Health and Safety Services-1184000801 Headquarters-2211300 Other Operating Expenses- 1M, 2211000 Specialized Materials and Supplies-1M, 1184003000 Registrar of Trade Unions (RTU)- 1184003001 Registrar of Trade Unions (RTU) - 2210300 Domestic Travel and Subsistence, and Other Transportation Costs- 2M.
Reduce Ksh. 186 million (Development) from 1184100300 Construction of Occupational Safety & Health-OSH-Institute-Phase 1- 111M, 1184100600 Construction of National Employment Promotion centre Kabete- 75M

Increase Ksh. 316.6 million (Recurrent) for To cater for participation and Coordination of International Labour Meetings and Conferences Facilitate compliance to ILO conventions Repatriation of Employment Workers
Attestation of Foreign Contracts Negotiation on for Bilateral Law Agreements Participation in Labour Migration Labour Fairs and Expos Labour Markets Assessments on Skills in demand under1184000506 Labour Migration and Export Programme -BETA

Increase Ksh. 200 million (Development) for To cater for the GoK component of the 1184103000 National Youth Opportunities Towards Advancement (NYOTA) Project

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		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS						
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES				Notes	
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase	Gross Change	
1213		0710000 Public Service Transformation	(150,000,000)		(242,000,000)	1,129,000,000	737,000,000	<p>Reduce Ksh. 150 million (Recurrent) from 1213001200 Huduma Kenya Secretariat - HQ-1213001201 Huduma Kenya Secretariat - HQ-2211000 Specialized Materials and Supplies -15M, 3110700 Purchase of Vehicles and Other Transport Equipment - 8M, 3111000 Purchase of Office Furniture and General-50M,3111100 Purchase of Specialized Plant, Equipment and Machinery-28M , 1213001700 Huduma Centres-1213001701 Huduma Centres-2211300 Other Operating Expenses -9M, 3110200 Construction of Building- 15M, 1213001900 Civil Service Reform Secretariat - PSM - 1213001901 Civil Service Reform Secretariat - PSM - 2211300 Other Operating Expenses-3M, 1213002300 Human Resource Information System (HRIS) Services-1213002301 Human Resource Information System (HRIS) Services - HQ - 17M, 1213001900 Civil Service Reform Secretariat - PSM- 1213001901 Civil Service Reform Secretariat - PSM - 5M</p> <p>Reduce Ksh. 242 million (Development) from 1213100100 Implementation of Huduma Service Delivery Channels- 1213100101 Implementation of Huduma Service Delivery Channels-Purchase of Specialized Plant, Equipment and Machinery, Feasibility Studies and construction of buildings- 182M, 1213101300 Public Participation Projects-3110200 Construction of Building-20M,1213101400 Human Resource Examination System- 2630200 Capital Grants to Government Agencies and other Levels of Government- 40M</p> <p>Increase Ksh. 25 million (Development) for construction of Malinya Huduma Centre. Increase Ksh. 104 million (Development) for public participation projects</p>

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Departmental Committee		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS						
Vote Code		2026/2027 BUDGET STIMATES						
VOTE/PROGRAMME CODES & TITLE		Recurrent		Development		Gross Change		Notes
		Reduction	Increase	Reduction	Increase	Reduction	Gross Change	
1213	0709000 General Administration Planning and Support Services	(45,600,000)					(45,600,000)	Increase Ksh. 800 million (Development) 1213100500 (1213-1005-01-2630201) Increase Ksh. 100 million (Development) for Huduma Center Increase Ksh. 30 million (Development) for Nkubu Huduma Center Increase Ksh. 70 million (Development) for Huduma Centers Reduce Ksh. 45.6 million (Recurrent) from 1213000100 : Central Planning & Project Monitoring Department- 2211300 Other Operating Expenses Ksh. 6M 1213000701 Headquarters- 3110700 Purchase of Vehicles and Other Transport Equipment -32M, 3111000 Purchase of Office Furniture and General Equipment- 5.6M, 1213001000 Finance Management Services - Public Service- 1213001001 Headquarters-2211300 Other Operating Expenses-2M
1213	0781000 Human Resource Management and Development	(43,000,000)		(227,000,000)	325,000,000		55,000,000	Reduce Ksh. 43 million (Recurrent) from 1213000400 Human Resource Development. -13M, 1213000800 Management Consultancy Services - DPM- 2211300 Other Operating Expenses- Kshs.2M, 1213000900 Human Resource Management Services -DPM.- 2211300 Other Operating Expenses -Kshs.2M, 1213000903 Counseling Services- 2210800 Hospitality Supplies and Services -3M, 2211300 Other Operating Expenses-20M, 1213000905 Administration Of Civil Servants Medical Scheme-2211300 Other Operating Expenses-3M,

		02/06/2026 18:19		SECOND SCHEDULE					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS						
			2026/2027 BUDGET STIMATES						
			Recurrent			Development			
			Reduction	Increase	Reduction	Increase	Gross Change		
									Notes
									Reduce Ksh. 227 million (Development) from 1213100700 Upgrade of Government Human Resource Information System-GHRIS & IPPD- 1213100701 Upgrade of Government Human Resource Information System-GHRIS & IPPD 3111100 Purchase of Specialized Plant, Equipment and Machinery- 200M, 1213101900 Modernization of the Public Service Club- 1213101901 Modernization of the Public Service Club- 2630200 Capital Grants to Government Agencies and other Levels of Government-10M, 3110200 Construction of Building-1213102000-17M
									Increase Ksh. 100 million (Development) for 1213100300 Construction of Tution Complex at KSG Baringo.
									Increase Ksh. 50 million (Development) for 1213100200 Construction of Tution Complex at KSG Matuga.
									Increase Ksh. 75 million (Development) for 1213101600 KSG Vihiga project
									Increase Ksh. 50 million (Development) for 1213101700 Robert Ouko Leadership Academy Kisumu KSG
									Increase Ksh. 50 million (Development) for Construction Of Office Block And Recreational Centre At The Kenya School of Government - Matuga Campus
2071		Public Service Commission	(119,000,000)	-	(50,000,000)	-	(169,000,000)		Increase Ksh. 70 million (Development) for KSG

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Departmental Committee		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code		2026/2027 BUDGET ESTIMATES					
VOTE/PROGRAMME CODES & TITLE		Recurrent		Development		Gross Change	Notes
		Reduction	Increase	Reduction	Increase		
2071	0725000 General Administration, Planning and Support Services	(110,000,000)		(50,000,000)		(160,000,000)	Reduce Ksh. 110 million (Recurrent) from 2071000100 Administration- 2071000101 Headquarters- 3110700 Purchase of Vehicles and Other Transport Equipment-44M, 3111000 Purchase of Office Furniture and General Equipment- 18M, 2211300 Other Operating Expenses- 21M, 2210700 Training Expenses - 5M, 2071000111 Public Communications Unit- 2210200 Communication, Supplies and Services-10M, 2210500 Printing , Advertising and Information Supplies and Services Reduce Ksh. 50 million (Development) 2071100100 Refurbishment of Old Commission House WP Item No. D207 NB-NB 1501-50M
2071	0726000 Human Resource management and Development	(9,000,000)				(9,000,000)	Reduce Ksh. 9 million (Recurrent) from 2071000500 Human Resource Development- 2071000502 Human Resource Policy and Assessment- 2211300 Other Operating Expenses-9M
2071	0727000 Governance and National Values					-	
2071	0744000 Performance and Productivity Management					-	
2071	075000 Administration of Quasi-Judicial Functions					-	
2081	Salaries and Remuneration Commission	-	100,000,000	-	-	100,000,000	
2081	0728000 Salaries and Remuneration Management		100,000,000			100,000,000	Increase Ksh. 100 million (Recurrent) for O&M
14	LANDS	-	2,750,000,000	-	-	4,065,000,000	
1112	State Department for Lands and Physical Planning	-	-	-	1,215,000,000	1,215,000,000	
1112	0101000 Land Policy and Planning				1,200,000,000	1,200,000,000	Increase Ksh. 1,200 million (Development) for settlement of the landless (National Treasury Amendment)
1112	0121000 Land Information Management				15,000,000	15,000,000	Increase Ksh. 15 million (Development) for public participation project.
1112	0122000 General Administration, Planning and Support Services					-	
2021	National Land Commission	-	2,750,000,000	-	100,000,000	2,850,000,000	

		02/06/2026 18:19		SECOND SCHEDULE					
		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS							
		2026/2027 BUDGET STIMULATES							
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	Recurrent		Development		Gross Change		
			Reduction	Increase	Reduction	Increase			
2021		0116000 Land Administration and Management		2,750,000,000		100,000,000		2,850,000,000	Notes Increase Ksh. 250 million (Recurrent) National Land Commission Increase Ksh. 100 million (Development) for Public participation projects 112101700- Samburu West Tiling Program Increase Ksh. 1,500 million (Recurrent) for Arbitration/Legal compensation costs (National Treasury Amendment) Increase Ksh. 1,000 million (Recurrent) for vaTribunal costs (National Treasury Amendment)
15	REGIONAL DEVELOPMENT								
1032		State Department for Devolution	(35,000,000)	830,000,000	(255,400,000)	1,313,400,000	1,843,000,000		
1032		0712000 Devolution Services		85,000,000		140,000,000	225,000,000		Increase Ksh. 25 million (Recurrent) for O & M - World Scout Parliamentary Union Secretariat Increase Ksh. 140 million (Development) for KDSP II counterpart funding to World Bank Increase Ksh. 60 million (Recurrent) for Siaya County pending bill
1033		State Department for Special Programmes		650,000,000			650,000,000		
1033		0776000 Disaster Risk Management		650,000,000			650,000,000		Increase Ksh. 650 million (Recurrent) for 000201-Relief and Rehabilitation 2640201 - Emergency Relief
1036		0733000 Accelerated ASAL							
1036		State Department for ASALS & Regional and Northern Corridor Development	(35,000,000)	95,000,000	(265,400,000)	1,173,400,000	968,000,000		
1036		0733000 Accelerated ASAL Development			(70,000,000)	375,000,000	305,000,000		Reduce Ksh. 70 million (Development) from Dry Land Climate Action Increase Ksh. 45 million (Development) for towards strategic water interventions by NDMA Increase Ksh. 330 million (Development) for various projects (National Treasury Amendment)
1036		0743000 General Administration, Planning and Support Services							

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Departmental Committee		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code		2026/2027 BUDGET STIMATES					
VOTE/PROGRAMME CODES & TITLE		Recurrent		Development		Gross Change	Notes
		Reduction	Increase	Reduction	Increase		
1036	1013000 Integrated Regional Development	(35,000,000)	95,000,000	(195,400,000)	798,400,000	663,000,000	Reduce Ksh. 30 million (Development) from Wananchi Cottages. Reduce Ksh. 10 million (Development) from Boji Farmers. Reduce Ksh. 30 million (Development) from Oloitoktok Factory. Reduce Ksh. 35 million (Recurrent) from Airor-Keu Reduce Ksh. 7.7 million (Development) from Las Anod Water pan Reduce Ksh. 7.7 million (Development) from Malayley Water pan Reduce Ksh. 100 million (Development) from Etio Phase II Reduce Ksh. 10 million (Development) from Integrated Bamboo Commercialization
16	SOCIAL PROTECTION	(1,704,800,000)	1,683,000,000	(540,000,000)	1,011,800,000	450,000,000	Increase Ksh. 160.4 million (Development) for KVDA – Ksh. 50 million, CDA – Ksh. 35 million, ENNDA – Ksh. 75.4 million. Increase Ksh. 95 million (Recurrent) for personnel emoluments at KVDA (Ksh. 45 million) and ENNDA (Ksh. 50 million). Increase Ksh. 200 million (Development) for CDA Increase Ksh. 200 million (Development) for TARDA Increase Ksh. 40 million (Development) for KVDA Increase Ksh. 18 million (Development) for CDA Increase Ksh. 10 million (Development) for ENNDA Increase Ksh. 170 million (Development) for various projects (National Treasury Amendment)
1185	State Department for Social Protection, Pensions & Senior Citizen Affairs	(440,000,000)	300,000,000	(100,000,000)	-	(240,000,000)	
1185	0908000 Social Development and Disability Inclusion						

		02/06/2026 18:19		SECOND SCHEDULE					
		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS							
		2026/2027 BUDGET STIMATES							
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	Recurrent			Development			
			Reduction	Increase	Gross Change	Reduction	Increase	Gross Change	
1185		0909000 National Social Safety Net	(440,000,000)	300,000,000	(100,000,000)		(240,000,000)	Notes Reduce Ksh 440 million (Recurrent) from 1185001200 Cash Transfers on account of beneficiaries exiting the programme. Reduce Ksh 100 million (Development) from Kenya Social and Economic Inclusion Project (KSEIP II) Gok component on account of aligning funding with the phased implementation of programme activities. Increase Ksh 300 million (Recurrent) to 1185001600 HQ for Inua Jamii and indigents insurance scheme register verification and M&E exercise.	
1185		0914000 General Administration, Planning and Support Services					-		
1186		State Department for Children Welfare Services	(303,000,000)	563,000,000	-		260,000,000		
1186		0918000 Child Protection, Rights and Family Support	(303,000,000)	563,000,000			260,000,000	Reduce Ksh. 303 million (Recurrent) from 2640200 Emergency Relief and Refugee Assistance Increase Ksh. 203 million (Recurrent) to 1186000503 Child Welfare Society of Kenya for Children Emergency Preparedness and Response Programme. Increase Ksh. 60 million (Recurrent) to 1186000300 National Council for Children's Services for Operationalization of Children Advisory Committees (CACs) Increase Ksh. 300 million (Recurrent) for Child Welfare Society	
1186		0909000 National Social Safety Net					-		
1186		0914000 General Administration, Planning and Support Services					-		
1212		State Department for Gender and Affirmative Action	(961,800,000)	150,000,000	-	911,800,000	100,000,000		
1212		0911000 Community Development	(911,800,000)			911,800,000	-	Reduce Ksh. 911.8 million (Recurrent) from NGAAF. Increase Ksh. 911.8 million (Development) to NGAAF on account of reclassification of Sanitary Towels allocation from Recurrent to development vote.	

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Departmental Committee		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code		2026/2027 BUDGET STIMATES					
VOTE/PROGRAMME CODES & TITLE		Recurrent		Development		Gross Change	Notes
		Reduction	Increase	Reduction	Increase		
1212	0912000 Gender Empowerment	(50,000,000)	150,000,000			100,000,000	Reduce Ksh 50 million (Recurrent) from 1212000200 Anti FGM Board to support competing urgent needs within the state department of Gender. Increase Ksh. 150 million (Recurrent) to Anti-GBV directorate to support implementation of recommendations by the Presidential Taskforce on GBV and Femicide.
1212	0913000 General Administration, Planning and Support Services						
1135	State Department for Youth Affairs and Creative Economy		670,000,000	(440,000,000)	100,000,000	330,000,000	
1135	0711000 Youth Empowerment Services		420,000,000	(440,000,000)	100,000,000	80,000,000	Reduce Ksh. 430 million (Development) from 135101902 Youth Employment Support Programme on account on enhanced allocation. Reduce Ksh 10 million (Development) from 1135101100 VIVA Youth Programme-BETA on account of the need to rationalize available resources. Increase Ksh 70 million (Recurrent) to 1135001600 National Youth Council for Elections and Council operations.
							Increase Ksh 200 million (Recurrent) to 1135001500 Youth Enterprise Development Fund for Operationalization of Constituency offices. Increase Ksh. 100 million (Development) to Youth Enterprise Development Fund for labor mobility loan programmes. Increase Ksh. 150 million (Recurrent) for National Youth Council
1135	0748000 Youth Development Services		250,000,000			250,000,000	Increase Ksh 200 million (Recurrent) to 1135001405 Youth Development Programmes- HQ for Kikao Programme. Increase Ksh. 50 million (Recurrent) to International Conference for Great Lakes Region Secretariat for implementation of its Mandate.
1135	0749000 General Administration, Planning and Support Services						
2141	National Gender and Equality Commission						

		SECOND SCHEDULE		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS				
		2026/2027 BUDGET STIMATES						
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	Recurrent		Development		Gross Change	Notes
			Reduction	Increase	Reduction	Increase		
2141		0621000 Promotion of Gender Equality and Freedom from Discrimination					-	
1213		State Department for Public Service	-	-	-	-	-	
1213		0747000 National Youth Service		680,000,000	(500,000,000)	490,000,000	670,000,000	
17	SPORTS AND CULTURE							
1132		State Department for Sports	-	270,000,000	(500,000,000)	380,000,000	150,000,000	
1132		0901000 Sports		270,000,000	(500,000,000)	380,000,000	150,000,000	
								<p>Increase Ksh. 60 million (Development) for Alego Usonga Sports Academy - Kenya Academy of Sports (A in A from SASDF)</p> <p>Increase Ksh. 40 million (Development) for Sankuri Secondary School Sports Academy-Kenya Academy of Sports (A in A from SASDF)</p> <p>Increase Ksh. 40 million (Development) for Mtunguu National Polytechnic Sports Academy-Kenya Academy of Sports (A in A from SASDF).</p> <p>Increase Ksh. 40 million (Development) for Mwendika Boys Primary School Sports Academy-Kenya Academy of Sports (A in A from SASDF)</p> <p>Reduce Ksh. 500 million (Development) from 1132102000 General Administration & Support Services</p>

02/06/2026 18:19		SECOND SCHEDULE BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS 2026/2027 BUDGET STIMATES						Notes
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE		Development				
		Recurrent		Increase	Reduction	Gross Change		
		Reduction	Increase					
1134				230,000,000	-	110,000,000	340,000,000	<p>Increase Ksh. 50 million (Development) for renovation of Basketball Court -Nyayo National Stadium (A in A from SASDF).</p> <p>Increase Ksh. 50 million (Development) for Installation of Solar Panels-Nyayo National Stadium (A in A from SASDF)</p> <p>Increase Ksh. 50 million (Recurrent) for Chairmania Events Limited - pending bill</p> <p>Increase Ksh. 100 million (Development) for upgrading of pundo/kadongo stadium -kabondo (National Treasury Ammendment)</p>
1134		Slate Department for Culture and Heritage 0902000 Culture/ Heritage		160,000,000		70,000,000	230,000,000	
								<p>Increase Ksh. 30 million (Development) for Raila Amolo Odinga Monument</p> <p>Increase Ksh. 60 million (Recurrent) for National Baseline Study on Arts and Culture</p>

		02/06/2026 18:19	SECOND SCHEDULE					
			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
			2026/2027 BUDGET STIMULATES					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	Recurrent		Development		Gross Change	
			Reduction	Increase	Reduction	Increase		
1134		0903000 The Arts		70,000,000			70,000,000	Notes Increase Ksh. 40 million (Recurrent) for 1134002100 Permanent Presidential Music Commission to enable PPMC to conduct capacity building initiatives for artists through identification, developing and nurt uring of music and dance skills which are held countrywide. Increase Ksh. 30 million (Recurrent) for 1134002000 National Heroes Council cater for establishment and digitization of a heroes database and conduct capacity building across the country on heroes' policies and programmes as well as shortfall in O&M
1134		0904000 Library Services				40,000,000	40,000,000	Increase Ksh. 40 million (Development) for Karachuonyo Community Library
1134		0905000 General Administration, Planning and Support Services					-	
1134		0916000 Public Records Management					-	
1134		0917000 Lottery Control, Licensing & Regulations					-	
1135		State Department for Youth Affairs and Creative Economy		180,000,000			180,000,000	
1135		0221000 Film Development Services		180,000,000			180,000,000	Increase Ksh. 70 million (Recurrent) for 1135002900 Kenya Film School cater for rent arrears, operationalization and purchase of training equipment. Increase Ksh. 60 million (Recurrent) for 1135003000 Kenya Film Classification Board to support inspection and compliance operations countrywide including supporting nine (9) regional offices to ensure nationwide regulatory coverage. Increase Ksh. 50 million (Recurrent) for 1135003100 Kenya Film Commission to cater for capacity building for film makers, marketing the country as a filming destination and stakeholder engagements on legislative interventions
18	TOURISM AND WILDLIFE							
1202		State Department for Tourism				100,000,000	100,000,000	
1202		0313000 Tourism Promotion and Marketing					-	

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Departmental Committee		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS						
VOTE/PROGRAMME CODES & TITLE		2026/2027 BUDGET STIMATES						
		Recurrent		Development		Gross Change		
Vote Code		Reduction	Increase	Reduction	Increase			
1202	0314000 Tourism Product Development and Diversification							
1202	0315000 General Administration, Planning and Support Services							
1203	State Department for Wildlife				100,000,000	100,000,000	100,000,000	
1203	1019000 Wildlife Conservation and Management				100,000,000	100,000,000	100,000,000	Increase Ksh. 100 million (Development) for Laikipia National Park & Conservancies Roads -KWS
19	TRADE INDUSTRY AND COOPERATIVES							
1173	State Department for Cooperatives	(1,000,000,000)	3,515,000,000	(5,692,000,000)	3,477,000,000	300,000,000		
1173	0304000 Cooperative Development and Management	(1,000,000,000)	1,080,000,000	(1,232,000,000)	253,000,000	(899,000,000)		Reduce Ksh. 100 million (Development) from Modernization of Cooperative Cotton Gineries Reduce Ksh. 500 million (Development) from Dairy Processing (Powdered Milk) Reduce Ksh. 432 million (Development) from modernization of NKPCU warehouse, coffee revitalizations Reduce Ksh. 150 million (Development) from Revitalization of coffee industry through coffee cooperatives. Reduce Ksh. 50 million (Development) from Management information system Reduce Ksh. 1 billion (Recurrent) from cherry fund. Increase Ksh. 50 million (Development) for Ndere Ginye Siaya
1174	State Department for Trade		1,080,000,000	(100,000,000)	115,000,000	1,095,000,000		Increase Ksh. 1 billion (Recurrent) for Coffee seedlings Increase Ksh. 10 million (Recurrent) for Participation of Ushirika day. Increase Ksh. 70 million (Recurrent) for Coffee steering committee Increase Ksh. 203 million (Development) for Modernization of NKPCU coffee milling factories
1174	0310000 Fair Trade Practices And Compliance of Standards							

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Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS						
			2026/2027 BUDGET STIMATES						
			Recurrent			Development			
			Reduction	Increase	Reduction	Increase	Gross Change	Notes	
1174		0311000 International Trade Development and Promotion		680,000,000				680,000,000	Increase Ksh. 300 million (Recurrent) for KEPROBA to support key activities and programmes under the agency aimed at promoting market for locally produced goods internationally and locally. Increase Ksh. 380 million (Recurrent) for COMESA integrated professional services.
1174		0312000 General Administration, Planning and Support Services		-				-	
1174		0325000 Domestic Trade and Regulation		400,000,000	(100,000,000)	115,000,000	415,000,000	Reduce Ksh. 100 million (Development) from Warehouse Receipt System Council. Increase Ksh. 115 million (Development) for operationalization of KOMEX platform. Increase Ksh. 350 million (Recurrent) for KINIC rice mop up from farmers. Increase Ksh. 50 million (Recurrent) for ERP acquisition at Kenya National Trading Corporation	
1175		State Department for Industry		820,000,000	(3,850,000,000)	2,550,000,000	(480,000,000)		
1175		0301000 General Administration Planning and Support Services							
1175		0320000 Industrial Promotion and Development		720,000,000	(3,850,000,000)		(3,130,000,000)	Reduce Ksh. 3,850 million (Development) from County Aggregation Industrial Parks, (for CAIPS operationalization). Increase Ksh. 400 million (Recurrent) under for operationalization of CAIPs. Increase Ksh. 100 million (Recurrent) for CAIPs Monitoring & Evaluation. Increase Ksh. 100 million (Recurrent) for buy Kenya build Kenya technical support. Increase Ksh. 20 million (Recurrent) for Under KLCD to support the digitization program, KITI. Increase Ksh. 100 million (Recurrent) for food rations	

SECOND SCHEDULE										
BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS										
2026/2027 BUDGET ESTIMATES										
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	Recurrent			Development			Gross Change	Notes
			Reduction	Increase	Reduction	Increase	Reduction			
1175		0321000 Standards and Quality Infrastructure & Research		100,000,000			2,550,000,000	2,650,000,000	Increase Ksh. 50 million (Recurrent) for to KENAs to address critical recurrent shortfall including office rent and other contractual obligations. Increase Ksh. 50 million (Recurrent) for allocation to KIRDI to allow the reconstruction of the institute perimeter wall after it got damaged by floods. Increase Ksh. 100 million (Development) for partial court award repayment under KIRDI building owed to the contractor. Increase Ksh. 2,450 million (Development) to KIRDI for CAIPS equipping and operationalization	
1176		State Department for Micro, Small and Medium Enterprises Development		350,000,000	(65,000,000)		159,000,000	444,000,000		
1176		0316000 Promotion and Development of MSMEs			(65,000,000)		159,000,000	94,000,000	Reduce Ksh. 40 million (Development) from Construction of Cold Storage Facilities. Reduce Ksh. 25 million (Development) from Centre for Excellence. Increase Ksh. 159 million (Development) for equipping of Constituency Industrial Development Centres (CIDCs)-BETA	
1176		0317000 Product and Market Development for MSMEs		100,000,000				100,000,000	Increase Ksh. 100 million (Recurrent) for monitoring and Evaluation for KIE policies and programmes to support policy tracking, impact assessment, data collection for effective implementation of its activities	
1176		0318000 Digitization and Financial Inclusion for MSMEs						-		
1176		0319000 General Administration, Planning and Support Services		250,000,000				250,000,000	Increase Ksh. 50 million (Recurrent) to support implementation of key strategic plan activities Increase Ksh. 200 million (Recurrent) to support policy and legal reforms aimed at strengthening the MSME regulatory and policy framework	
1177		State Department for Investment Promotion		185,000,000	(445,000,000)		400,000,000	140,000,000		

02/06/2026 18:19		SECOND SCHEDULE		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS				
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES		Gross Change	Notes		
			Recurrent	Development				
			Reduction	Increase	Reduction	Increase		
1177		0322000 Investment Development and Promotion		185,000,000	(445,000,000)	400,000,000	140,000,000	Notes Reduce Ksh. 405 million (Development) from Flagship Export Processing Zone Hubs (EPZA) Reduce Ksh. 40 million (Development) from Establishment of One Stop Centre (OSC) for Investment Office BETA Increase Ksh. 185 million (Recurrent) for repairs of Athi River Textile hub (EPZA) and connecting it the sewerage plant to attract investors. Increase Ksh. 100 million (Development) towards the development of Special Economic Zones
20	TRANSPORT AND INFRASTRUCTURE							Increase Ksh. 150 million (Development) for Design, supply and installation of core banking system - Kenya Development Corporation (KDC) (A in A funded) Increase Ksh. 150 million (Development) for supply and installation of a project workflow management system- Kenya Development Corporation (KDC) (A in A funded)
1091		State Department for Roads		340,000,000	(25,181,500,000)	19,410,700,000	(5,430,800,000)	Reduce Ksh. 1,000 million (Development) from the programme. Increase Ksh. 1,460 (Development) for critical and low volume seal roads. Increase Ksh. 1,400.2million (Development) for public participation projects. Increase Ksh. 45 million (Development) for Maanzano-Twiga Ridge Road (KURA) Increase Ksh. 600 million (Development) for critical roads Increase Ksh. 200 million (Development) for critical roads -KERRA, Increase Ksh. 200 million (Development) for critical roads -KURA Increase Ksh. 200 million (Development) for critical roads
1091		0202000 Road Transport		-	(24,931,500,000)	18,840,700,000	(6,090,800,000)	

SECOND SCHEDULE							
BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS							
2026/2027 BUDGET STIMATES							
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	Recurrent		Development		
			Reduction	Increase	Reduction	Increase	
						Gross Change	
							Notes
							<p>Increase Ksh. 69 million (Development) for Dagorell - Baranaki - KIDfarmarco Road.</p> <p>Increase Ksh. 120 million (Development) Nachu Mawatha SGR</p> <p>Increase Ksh. 100 million (Development) for Mahiga Pry- OI Moran Road Lalkipia North</p> <p>Increase Ksh. 200 million (Development) for Rainbow Gikumari Road in Ruiru.</p> <p>Increase Ksh. 1,600 million (Development) for 1091169520 Land Compensation Nairobi Expressway</p> <p>Increase Ksh. 200 million (Development) for Kisanana Olkokwe - Waseges - Sambaka - Arabal Road</p> <p>Increase Ksh. 100 million (Development) for 1091174487 Lilis - Sergoit link road - 12km - KeRRA</p>
							<p>Increase Ksh. 200 million (Development) for 1091176343 Kapyege jnt - Chesoi Kilangata roads & Chemworor - Maina -32KM - KeNHA</p> <p>Increase Ksh. 40 million (Development) for Kiangaia-Thangathi Road-KERRA.</p> <p>Increase Ksh. 35 million (Development) for Rehabilitation of Gatheru-Kwa DO Road KERRA</p> <p>Increase Ksh. 35 million (Development) for Rehabilitation of Bridge-Kagaa Road KERRA</p> <p>Increase Ksh. 40 million (Development) for Bahanon - Multi Road KURA</p> <p>Increase Ksh. 200 million (Development) for Mukweya -Sikusi Road</p>

02/06/2026 18:19		SECOND SCHEDULE									
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS 2026/2027 BUDGET STIMATES								
			Recurrent		Development		Gross Change				
			Reduction	Increase	Reduction	Increase					
											Notes
											<p>Increase Ksh. 200 million (Development) for 1091182129 Bondo Bypass</p> <p>Increase Ksh. 100 million (Development) for 1091182133 Kalandini - Lwala- Ka Elijia Road</p> <p>Increase Ksh. 500 million (Development) for 1091182128 Kodiaga- Rabango- Raturoro - Usenge Road</p> <p>Increase Ksh. 100 million (Development) for 1091182131 Sidindi - Sigorre- Masiro</p> <p>Increase Ksh. 220 million (Development) for 1091182132 Boro- Hawinga - Lwaasi Road</p> <p>Increase Ksh. 150 million (Development) for 1091182134 Sihayi-Kadongo- Segga- Odiado Road</p> <p>Increase Ksh. 325 million (Development) for Kobare- Nyadhii - Rabar</p>
											<p>Increase Ksh. 200 million (Development) for 1091182649 Koyucho Junction- Ulioma School - Upanda</p> <p>Increase Ksh. 320 million (Development) for 1091185706 Karenjo - Tingwang Road</p> <p>Increase Ksh. 60 million (Development) for Kwetu Place Ruru - Komrade Villas Estate-Manna Annex Estate -KURA</p> <p>Increase Ksh. 200 million (Development) for 1091184421 Gagra -Madiany-Gudwe Beach</p> <p>Increase Ksh. 50 million (Development) for Yamogo road -KERRA</p> <p>Increase Ksh. 300 million (Development) for Achae Rach- Nyagoma</p> <p>Increase 400 million (Development) for critical roads.</p> <p>Increase Ksh. 5,391.5million (Development) for critical roads.</p>
											<p>Increase Ksh. 3,330 million (Development) for various roads (National Treasury Amendment).</p> <p>Reduce Ksh. 23,931.5 million (Development) from various roads (National Treasury Amendment).</p> <p>Increase Ksh. 150 million (Development) for various roads</p>

02/06/2026 18:19		SECOND SCHEDULE					
Departmental Committee		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code		2026/2027 BUDGET STIMATES					
VOTE/PROGRAMME CODES & TITLE		Recurrent		Development		Gross Change	Notes
		Reduction	Increase	Reduction	Increase		
1092	State Department of Transport	-	200,000,000	(250,000,000)	550,000,000	500,000,000	Reduce Ksh. 150 million (Development) from project 1092112800 LAPSSET corridor Master Plan
1092	0201000 General Administration, Planning and Support Services				(250,000,000)	(250,000,000)	Reduce Ksh. 100 million (Development) from 1092116400 LAPSSET Corridor Development (Lamu Port SEZ access roads 50m and Special Economic Zone and Integrated land Use 50m)
1092	0203000 Rail Transport				(200,000,000)	(200,000,000)	Reduce Ksh. 100 million (Development) 1092108800 Development of Nairobi Railway City -BETA
1092	0204000 Marine Transport			(250,000,000)	1,000,000,000	750,000,000	Reduce Ksh. 100 million (Development) from 1092109500 Relocation Units at Kibera & Mukuru.
1092	0216000 Road Safety		200,000,000			200,000,000	Reduce Ksh. 150 million (Development) from 1092115900 Kenya Ferry Ramp -Mombasa
1093	State Department for Shipping and Maritime Affairs	-	140,000,000	-	-	140,000,000	Reduce Ksh. 100 million (Development) from Reduce Ksh. 100 million from the project 1092115100
1093	0219000 Shipping and Maritime Affairs		140,000,000			140,000,000	Increase Ksh. 1,000 million (Development) for Landing ramp at Mbita & Sena (National Treasury Amendment)
1097	State Department for Aviation and Aerospace Development	-	-	-	20,000,000	20,000,000	Increase Ksh. 200 million (Recurrent) for 1092001215 National Transport and Safety Authority inspection
1097	0205000 Aviation and Aerospace Development				20,000,000	20,000,000	Increase Ksh. 40 million (Recurrent) for Bandari Maritime Academy to facilitate delivery of training yacht from South Korea to Kenya
21	BUDGET & APPROPRIATIONS COMMITTEE	-	200,000,000	-	-	200,000,000	Increase Ksh. 100 million (Recurrent) for Bandari Maritime Academy O&M
	Parliament	-	200,000,000	-	-	200,000,000	Increase Ksh. 20 million (Development) for public participation project

02/06/2026 -18-19		SECOND SCHEDULE							
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS				Notes		
			2026/2027 BUDGET STIMATES						
			Recurrent		Development				
			Reduction	Increase	Reduction	Increase	Gross Change		
2041		Parliamentary Services Commission	-	-	-	-	-	-	Notes
2041		0765000 General Administration Planning and Support Services						-	
2041		0766000 Human Resources Management and Development						-	
2042		National Assembly	-	200,000,000	-	-	-	200,000,000	
2042		0721000 National Legislation, representation and oversight		200,000,000				200,000,000	Increase Ksh. 200 million (Recurrent) for O&M
2043		Parliamentary Joint Services	-	-	-	-	-	-	
2043		0723000 General Administration, planning and support services						-	
2043		0746000 Legislative Training Research & Knowledge Management						-	
2044		Senate Affairs	-	-	-	-	-	-	
2044		0767000 Senate Legislation and Oversight						-	
2044		0768000 Senate Representation, Liaison & Intergovernmental Relations						-	
2044		0769000 General Administration Planning and Support Services						-	
2111		Auditor General	-	-	-	-	-	-	
2111		0729000 Audit Services						-	
		Total Expenditure	(11,716,501,168)	37,255,127,208	(50,378,596,040)	56,443,890,000	31,603,920,000		
		Parliament	-	200,000,000	-	-	200,000,000		
		Judiciary	-	240,000,000	(340,000,000)	40,000,000	(60,000,000)		
		Executive	(11,716,501,168)	36,815,127,208	(50,038,596,040)	56,403,890,000	31,463,920,000		
		OW A in A		270,720,000		580,000,000	850,720,000		
		Total Net Expenditure		25,267,906,040		5,485,293,960	30,753,200,000		
		Recurrent & Development change		25,538,626,040		6,065,293,960	31,603,920,000		

**THIRD SCHEDULE: FUNDED PUBLIC PARTICIPATION PRIORITIES
FOR FY 2026/27**

THIRD SCHEDULE: FY 2026/27 PUBLIC PARTICIPATION PROJECTS

County	State Department	Programme	Project	Amount in Kshs. Millions
I. Nairobi	State Department for Roads	Road Transport	Routine Maintenance of Powerline Road 2KM	20,000,000
	State Department for Roads	Road Transport	Routine Maintenance of Kahawa West Quarry Road Towards PCEA 2KM	20,000,000
	State Department for Roads	Road Transport	Routine Maintenance of Kiangichiri Road 1.9KM	20,000,000
	State Department for Roads	Road Transport	Routine Maintenance of Garissa Double 77 Road 2KM	20,000,000
	State Department for Roads	Road Transport	Routine Maintenance of Eden Court Access Road 1.6KM	20,000,000
	State Department for Roads	Road Transport	Routine Maintenance of Amano Drive Road 1.5KM	20,000,000
	State Department for Roads	Road Transport	Routine Maintenance of Shooters Access Road 1.6 KM	20,000,000
	State Department for Roads	Road Transport	Routine Maintenance of Breezeway Road 1.5 KM	20,000,000
	State Department for Roads	Road Transport	Routine Maintenance of Karsan towards Kwa Chief Upper Savannah Road 1.5KM	20,000,000
	State Department for Roads	Road Transport	Routine Maintenance of Capital Hill towards Mihang'o Secondary Road 1.8KM	20,000,000
	State Department for Roads	Road Transport	Routine Maintenance of Kigwathi towards Mosque Road 1.6KM	20,000,000
	State Department for Roads	Road Transport	Routine Maintenance of Saa Mbaya Bypass Road 1.7KM	20,000,000

County	State Department	Programme	Project	Amount in Kshs. Millions
	State Department for Roads	Road Transport	Routine Maintenance of Sector Mowlem Road 1.5KM	15,000,000
	State Department for Basic Education	Secondary Education	Kware Secondary School Dining Hall-20M	20,000,000
	State Department for Basic Education	Primary Education	Renovation of Salama Primary School 7 Classrooms	10,000,000
TOTAL				285,000,000
2. Kajjado	State Department for Roads	Road Transport	Routine maintenance of Ole Mutel Road 1.3KM	10,000,000
	State Department for Roads	Road Transport	Routine maintenance of Imaroro towards Kiu Road 1.6 KM	15,000,000
	State Department for Roads	Road Transport	Routine maintenance of Matepes towards Olmapinu Road 1.5 KM	15,000,000
	State Department for Roads	Road Transport	Routine maintenance of Illkiushini towards Konza Road 1.9KM	20,000,000
	State Department for Roads	Road Transport	Kakunyi Bridge	20,000,000
	State Department for Roads	Road Transport	Routine maintenance of Mabatini towards Emarti Road 1.9KM	20,000,000
TOTAL				100,000,000
3. Bomet	State Department for Roads	Road Transport	Murruming of Manyatta-Ainab Chorwet-Chingondi Road	8,000,000
	State Department for Roads	Road Transport	Murruming of Bomet Cheboingong-Kapsimotwa Road	8,000,000

County	State Department	Programme	Project	Amount in Kshs. Millions
	State Department for Roads	Road Transport	Cheboin – Merigi Road	16,000,000
	State Department for Roads	Road Transport	Kombololo – Kamaget – Kaboson Road	8,000,000
	State Department for Basic Education	Secondary Education	Construction of Multi-Purpose Hall at Siogiri Girls	8,000,000
	State Department for Basic Education	Secondary Education	Construction of Multi-purpose Hall at Koiwa High School	15,000,000
	State Department for Roads	Road Transport	Construction of Tarei-Kipkiyen Road	10,000,000
	State Department for Basic Education	Secondary Education	Construction of a dormitory at Kaptebeng'wet Lapaa Taa Girls	11,000,000
	State Department for Water And Sanitation	Water and Sewerage Infrastructure Development (Lake Victoria South Development Agency)	Construction of Chesembai Dam in Kapchumbe Sub-location	8,000,000
	State Department for Water And Sanitation	Water and Sewerage Infrastructure Development (Lake Victoria South Development Agency)	Construction of Ngeny Dam in Kipsingei Sub-location.	8,000,000
TOTAL				100,000,000
4. Bungoma	State Department for Roads	Road Transport	Murraming Chepkube-Mayekwe Road	10,000,000
	State Department for Roads	Road Transport	Murraming Marigo- Kipsis Road	10,000,000
	State Department for Roads	Road Transport	Murraming Banaan-Tega Road	10,000,000

County	State Department	Programme	Project	Amount in Kshs. Millions
	State Department for Roads	Road Transport	Kimini T. Junction- Bunabo Junction	6,000,000
	State Department for Roads	Road Transport	Maliki Primary- Mfuji Market	6,000,000
	State Department for Roads	Road Transport	Mudanga-Mbalanya Road	6,000,000
	State Department for Roads	Road Transport	Tongaren Urban Centre Road Network	6,000,000
	State Department for Roads	Road Transport	Sirakaruru-Martha Academy-Pwani Road	6,000,000
	State Department for Roads	Road Transport	Siloba-Namisi-Buena Road	8,000,000
	State Department for Roads	Road Transport	Lifecare-Khaoya Road	7,000,000
	State Department for Roads	Road Transport	Kabula-Mwiruti-Malinda Road	7,000,000
	State Department for Roads	Road Transport	Khelela-Mabusi-Mungore Road	8,000,000
	State Department for Roads	Road Transport	River Kuywa-Matulo Road	7,000,000
	State Department for Roads	Road Transport	Makhesa-Daraja Mbili Road	8,000,000
	State Department for Roads	Road Transport	Wabukhonyi- Misemwa Road	8,000,000
	State Department for Roads	Road Transport	Lukusi- Bakisa- Furoi Road	7,000,000
	State Department for Roads	Road Transport	Kati Junction-Lurende Road	8,000,000

County	State Department	Programme	Project	Amount in Kshs. Millions
	State Department for Roads	Road Transport	Lurende Market-Chwele Road	7,000,000
TOTAL				135,000,000
5. West Pokot	State Department for Roads	Road Transport	Ortum-Muruny Bridge	25,000,000
	State Department for Roads	Road Transport	Kacheliba-Kanyurus Road	25,000,000
	State Department for Livestock Development	Livestock Resources Management and Development	Livestock Resources and Market Development Support Services	25,000,000
	State Department for Roads	Road Transport	Paroo-Kakachawa primary-Takar Primary Road	25,000,000
TOTAL				100,000,000
6. Kitui	State Department for Roads	Road Transport	Construction of Maangina-Tiva Drift	10,000,000
	State Department for Roads	Road Transport	Construction of Ikindu river Drift	15,000,000
	State Department for Roads	Road Transport	Upgrading of UEA-Wingethi-Malani Road	7,500,000
	State Department for Roads	Road Transport	Construction of Ikanga-Intu Drift	7,500,000
	State Department for Roads	Road Transport	Thunguthu Drift	15,000,000
	State Department for Energy	Power Transmission and Distribution (REREC)	Mwembe Tayari and Chuluni Last Mile Electrification -REREC	5,000,000

County	State Department	Programme	Project	Amount in Kshs. Millions
	State Department for Public Service and Human Capital Development	Public Service Transformation	Construction of Huduma Centre at Lower Yatta-Kiusyani	15,000,000
	State department for Higher Education	University Education	Infrastructure development at SEKU University (Mwingi Campus)	25,000,000
TOTAL				100,000,000
7. Taita	State Department for Energy	Power Transmission and Distribution (REREC)	Electrification Of Nyawuli Mwanda Village - REREC	7,000,000
	State Department for Energy	Power Transmission and Distribution (REREC)	Electrification Of Ngongodinyi Kishushe Village -REREC	7,000,000
	State Department for Energy	Power Transmission and Distribution (REREC)	Electrification Of Mbokole Weruga Village - REREC	7,000,000
	State Department Culture, The Arts And Heritage	Culture/ Heritage	Completion Of Wundanyi Youth Culture Centre	40,000,000
	State Department for Energy	Power Transmission and Distribution (REREC)	Electrification Of Sasenyi Primary School(Magwede) -REREC	6,000,000
	State Department for Energy	Power Transmission and Distribution (REREC)	Electrification Of Ngamenyi Primary School - REREC	6,000,000
	State Department for Energy	Power Transmission and Distribution (REREC)	Electrification Of Mwambani Primary School -REREC	6,000,000
	State Department for Energy	Power Transmission and Distribution (REREC)	Electrification Of Kisimenyi Primary School - REREC	6,000,000
	State Department for Energy	Water and Sewerage Infrastructure Development (Coast Water Works Development Agency)	Water Supply To Buguta Shopping Centre	15,000,000

County	State Department	Programme	Project	Amount in Kshs. Millions
TOTAL				100,000,000
8. Nyandarua	State Department For Water And Sanitation	Water and Sewerage Infrastructure Development (Central Rift Valley Water Works Development Agency)	Drilling & Equipping of Borehole for Ngurumo Primary	10,000,000
	State Department for Roads	Road Transport	Murraming of Kwa Lord-Ruiru Primary Road	20,000,000
	State Department for Roads	Road Transport	Murraming of access road to Charagita Primary Road	20,000,000
	State Department for Energy	Power Transmission and Distribution (REREC)	Electrification for Upper Karuangi Village	21,000,000
	State Department for Energy	Power Transmission and Distribution (REREC)	Electrification for Raitha Village	12,000,000
	State Department for Roads	Road Transport	Murraming of Kangutu Weru Road	7,000,000
	State Department For Water And Sanitation	Water and Sewerage Infrastructure Development (Central Rift Valley Water Works Development Agency)	Drilling & Equipping of Kahuhu Area Kihara Borehole	10,000,000
TOTAL				100,000,000
9. Homabay	State Department for Roads	Road Transport	Cinema - Nyakuru -Ligare Road	10,000,000.00
	State Department for Basic Education	Secondary Education	Construction of workshops at Orero Boys National School	10,000,000.00
	State Department for Roads	Road Transport	Cinema junction Nyaundo Road	10,000,000.00
	State Department for Roads	Road Transport	Goyo Centre- Goyo Senior School Road	6,000,000.00

County	State Department	Programme	Project	Amount in Kshs. Millions
	State Department for Roads	Road Transport	Goyo Senior School - Ramoya Comprehensive School Road	6,000,000.00
	State Department for Basic Education	Primary Education	Construction of the administration block at Karoko Primary in Kabondo West Ward	3,000,000.00
	State Department for Basic Education	Primary Education	Renovation of 5 classrooms at Wang'apala Primary in Kabondo East Ward	3,000,000.00
	State Department for Basic Education	Primary Education	Construction of 4 new classrooms at Rungu Primary in Kojwach ward	3,500,000.00
	State Department for Basic Education	Primary Education	Renovation of 5 classrooms at Nyabondo Primary in Kakelo/Kokwanyo ward	3,000,000.00
	State Department for Public Works	Development and maintenance of Government Buildings	Construction of North Kamagak Location Social Hall	5,000,000.00
	State Department for Basic Education	Primary Education	Renovation of classrooms at Obisa Primary	3,500,000.00
	State Department for Basic Education	Primary Education	Renovation of classrooms at Nyatwere Primary	3,500,000.00
	State Department for Basic Education	Primary Education	Renovation of classrooms at Nyatindo Primary	3,500,000.00
	State Department for Basic Education	Secondary Education	Administration block Rusinga Girls School	7,500,000.00
	State Department for Basic Education	Secondary Education	Administration block Ogongo Secondary School	7,500,000.00
	State Department for Basic Education	Primary Education	Establishment of Girls Boarding School at Ogaka Primary School	14,000,000.00
	State Department for Basic Education	Secondary Education	Construction of a dormitory at Nyakongo High School	4,000,000.00

County	State Department	Programme	Project	Amount in Kshs. Millions
	State Department For Water And Sanitation	Water and Sewerage Infrastructure Development (Lake Victoria South Water Works Development Agency)	Drilling and equipping a borehole at the Omboga School	7,000,000.00
	State Department for Roads	Road Transport	Rehabilitation of Rodi - Kuja - Muche Road	10,000,000.00
TOTAL				120,000,000
10. Siaya	State Department for Basic Education	Primary Education	Nyandhelo Primary School infrastructure improvement	16,000,000
	State Department for Public Service and Human Capital Development	Public Service Transformation	Renovation of Siaya Huduma Centre	20,000,000
	State Department for Roads	Road Transport	Usigu - KEFRI - Ramogi Road	9,000,000
	State Department for Roads	Road Transport	Ramogi KEFRI - BONDO Road	8,000,000
	National Police Service	Policing Services	Fencing and cabro works at Wagai Police Station	6,000,000
	State Department for Roads	Road Transport	Akala - Nyagondo Road	10,000,000
	State Department for Basic Education	Primary Education	Construction of ablution block at Aluar Mixed Primary and Junior School	2,000,000
	State Department for Roads	Road Transport	Umer -Buranga foot bridge	10,000,000
	State Department for Information Communication Technology & Digital Economy	E-Government & Digital Economy Development	Sega ICT Hub	6,000,000

County	State Department	Programme	Project	Amount in Kshs. Millions
	State Department for Basic Education	Secondary Education	Sihay Secondary School classrooms	11,000,000
	State Department for Basic Education	Secondary Education	Konya Secondary School classrooms	5,000,000
	State Department for Basic Education	Secondary Education	Uriya Girls Secondary School classrooms	5,000,000
	State Department for Basic Education	Secondary Education	Jera Secondary School classrooms	5,000,000
	State Department For Water And Sanitation	Water and Sewerage Infrastructure Development (Lake Victoria South Water Works Development Agency)	Siror Primary School Water Project	10,000,000
	State Department for Roads	Road Transport	Jaggery - Got Osimbo Road	10,000,000
	State department for Higher Education	University Education	Construction of Administration Block at Agok Campus of the Jaramogi Oginga Odinga University	17,000,000
TOTAL				150,000,000
II. Busia	State Department for Roads	Road Transport	Budduluku -Khuduru Road	10,000,000.00
	State Department for Basic Education	Secondary Education	Construction of Science Laboratory at Hakati Secondary School	8,000,000.00
	State Department for Basic Education	Primary Education	Sinyenye Muslim Primary School infrastructure	8,000,000.00
	State Department for Basic Education	Primary Education	Riverview Primary School Infrastructure	8,000,000.00

County	State Department	Programme	Project	Amount in Kshs. Millions
	State Department for Roads	Road Transport	Construction of Box Culvert across River Nambale to link up Manyole and Syekunya Sublocations (KeRRA)	20,000,000.00
	State Department for Roads	Road Transport	Machakus - Duka Moja Katanyu - Onyonyur Road	12,000,000.00
	State Department for Basic Education	Secondary Education	Katanyu Secondary School classrooms and laboratory	10,000,000.00
	State Department for Basic Education	Secondary Education	Completion of the dormitory at St. Monica Chskol Girls' High School.	10,000,000.00
	State Department for Basic Education	Primary Education	Construction and renovation of classrooms and the library at Burida Primary School	18,000,000.00
	State Department for Basic Education	Secondary Education	Construction of a dormitory at Bishop Stam Sikoma Secondary School	6,000,000.00
TOTAL				110,000,000
12. Kirinyaga	State Department for Roads	Road Transport	Kandakame - Kambumbu - Mukithi, St Ann Ack - Kairungu - Thaita Primary, Fortis to Kaguyu Coffee Factory.	20,000,000
	State Department for Roads	Road Transport	Mombasa Ndogo- Kiamutuiru Primary - Kibingo	15,000,000
	State Department For Water And Sanitation	Water and Sewerage Infrastructure Development (Tana Water Works Development Agency)	Drilling And Equipping of Sagana Police Station Borehole	10,000,000
	State Department for Roads	Road Transport	Kiamutugu -Gaciongo-Muthigijini Road	10,000,000

County	State Department	Programme	Project	Amount in Kshs. Millions
	State Department for Roads	Road Transport	Karumandi-Guama- Gatugura Road	10,000,000
	State Department for Irrigation	Irrigation and Drainage Development	Borehole at Kimweas Assistant Chief Office and Reticulation to Nearby Schools and Public Institutions (National Irrigation Authority)	7,500,000
	State Department For Water And Sanitation	Water and Sewerage Infrastructure Development (Tana Water Works Development Agency)	Drilling And Equipping of Kagio Secondary School Borehole	17,500,000
	State Department for Roads	Road Transport	Difathas-Tuein Road	10,000,000
TOTAL				100,000,000
13. Marsabit	State Department For Water And Sanitation	Water and Sewerage Infrastructure Development (Northern Water Works Development Agency)	Harru Choppa Dam	10,000,000
	State Department for Roads	Road Transport	Badan- Rero -Titu	10,000,000
	State Department for Roads	Road Transport	Turbi Shabare Road	10,000,000
	State Department for Roads	Road Transport	Olla Willi Gotu Gardi Road	10,000,000
	State Department For Water And Sanitation	Water and Sewerage Infrastructure Development (Northern Water Works Development Agency)	Bongole Borehole	10,000,000

County	State Department	Programme	Project	Amount in Kshs. Millions
	State Department for Internal Security & National Administration	National Government Field Administration Services	Laisamis Korr SubCounty Headquarter	20,000,000
	State Department For Water And Sanitation	Water and Sewerage Infrastructure Development (Northern Water Works Development Agency)	Yel Borehole	10,000,000
	State Department for Roads	Road Transport	Ilaut Soito Korr Road	10,000,000
	State Department for Roads	Road Transport	Gudas Soriadi 2 Road	10,000,000
TOTAL				100,000,000
14. Tana River	State Department for Basic Education	Secondary Education	Perimeter Wall at Hola Boys Secondary School	10,000,000
	State Department for Basic Education	Primary Education	Fencing of Hamaresa Primary School	5,000,000
	State Department for Energy Works	Power Transmission and Distribution (REREC)	Electrification of Bula Wordei in Tarasaa, Garsen	5,000,000
	State Department for Public Works	Ocean, Rivers & Lakes Ecosystem Infrastructure	Rehabilitation of Ngao Footbridge	10,000,000
	State Department for Public Works	Ocean, Rivers & Lakes Ecosystem Infrastructure	Rehabilitation of Kibusu Footbridge	10,000,000
	State Department for Roads	Road Transport	Construction of Madingo-Mata Arba-Nduru Road	10,000,000
	State Department for Internal Security & National Administration	National Government Field Administration Services	Construction of Galleydertu Sub-County Headquarters	10,000,000

County	State Department	Programme	Project	Amount in Kshs. Millions
	State Department For Water And Sanitation	Water and Sewerage Infrastructure Development (Northern Water Works Development Agency)	Drilling and Equipping of Gatundu-Kipini Borehole	10,000,000
	State Department For Water And Sanitation	Water and Sewerage Infrastructure Development (Northern Water Works Development Agency)	Construction of Matamcho Water Pan	10,000,000
	State Department for Roads	Road Transport	Construction of Madogo-Mulanjo Road	10,000,000
	State Department for Roads	Road Transport	Construction of Kuriti-Boka Road	10,000,000
	State Department for Roads	Road Transport	Construction of Gerarsa-Adi-Kitole Road	15,000,000
	State Department for Basic Education	Secondary Education	Construction of a Perimeter Wall at Sane Girls Secondary School	10,000,000
	State Department for Energy	Power Transmission and Distribution (REREC)	Electrification of Mataarba Village, Garsen	5,000,000
TOTAL				130,000,000
	State Department for Technical Vocational Education and Training	Technical Vocational Education and Training	Infrastructure Improvement (Lecture Hall, Administration Block, Renovation, Modern Gate and ICT Equipment's) at North Eastern National Polytechnic	100,000,000
TOTAL				100,000,000

County	State Department	Programme	Project	Amount in Kshs. Millions
16. Meru	State Department for Internal Security & National Administration	National Government Field Administration Services	Kiegoi Antubochiu Sub County Headquarters	30,000,000
	National Police Service	Policing Services	Akachiu Sub-county Police Station	15,000,000
	State Department for Aviation and Aerospace Development	Aviation and Aerospace Development	Mitunguu Airstrip	20,000,000
	State Department for Roads	Road Transport	Kirwiro – Chugu-Kauthene-Irene Road	20,000,000
	State Department for Roads	Road Transport	Nkurare-Kiare Bridge-Mweronkanga health centre Road	15,000,000
	State Department for Energy	Power Transmission and Distribution (REREC)	Maximization of Nkurare Primary School Transformer	10,000,000
	State Department for Roads	Road Transport	Kando - Mugae Road	10,000,000
	State Department for Roads	Road Transport	Miathene - Kimachia Road	10,000,000
	TOTAL			130,000,000
	17. Kilifi	State Department for Information Communication Technology & Digital Economy	E-Government & Digital Economy Development	Construction of a two storey ICT Talent Center and multipurpose Social Hall in Kilifi North Constituency
State Department for Public Service and Human Capital Development		Public Service Transformation	Construction of a Huduma Centre in Malindi Constituency	23,000,000
State Department for Public Service and Human Capital Development		Public Service Transformation	Construction of a Huduma Centre in Kaloleni Constituency	23,000,000

County	State Department	Programme	Project	Amount in Kshs. Millions
	State Department for Public Service and Human Capital Development	Public Service Transformation	Construction of a Huduma Centre in Ganze Constituency	23,000,000
Total				100,000,000
18.				
Mombasa	State Department for Roads	Road Transport	Rehabilitation of Mkyu Road (Tudor Nora) and Kipchoge Keino Street Stadium	16,000,000
	State Department for Public Health and Professional Standards	Health Resources Development and Innovation	Construction of a KMT C at Mwembeni, Nyali	16,000,000
	State Department for Roads	Road Transport	Rehabilitation of Jomvu Primary- Jomvu Kuu Access Road and Mikanjuni –Aldina Access Road	20,000,000
	State Department for Roads	Road Transport	Rehabilitation of Kashani- Mndengerekeni A and B	16,000,000
	State Department for Public Health and Professional Standards	Health Resources Development and Innovation	Construction of a KMT C in Changanwe Constituency	16,000,000
	State Department for Information Communication Technology & Digital Economy	E-Government Services	Construction of a multi-purpose hall which will also serve as a resource centre and ICT hub in Likoni Constituency	16,000,000
Total				100,000,000
19.				
Nyamira	State Department for Basic Education	Primary Education	Construction of a classroom, laboratory, administration block and playground at Nyamira DEB Primary School	25,000,000

County	State Department	Programme	Project	Amount in Kshs. Millions
	State Department for Energy	Power Transmission and Distribution (REREC)	Connecting electricity (through REREC) to Villages – Mokoine, Kenyerere, Kebira, Omoribe Migingo, Botana Nyabweri Buya, Matororo B/ Chisero and Esiagi villages	25,000,000
	State Department for Water and Sanitation	Water and Sewerage Infrastructure Development (Lake Victoria South Development Agency)	Construction of Simbauti and Tindereti Dams	20,000,000
	State Department for Water and Sanitation	Water and Sewerage Infrastructure Development (Lake Victoria South Development Agency)	Construction of Macheo Secondary School borehole	5,000,000
	State Department for Energy	Power Transmission and Distribution (REREC)	Electricity connectivity at Sengera Nyamurwa- Omorare area and Nyairang'a Bungu area	10,000,000
	State Department for Agriculture	Crop Development and Management	Construction of NCPB depot at Ekeayo DCC's Grounds	15,000,000
Total				100,000,000
20. Turkana	State Department for Basic Education	Secondary Education	Construction of teachers housing at St. Bakhita Nadapal Girls Secondary School	6,000,000
	State Department for Basic Education	Secondary Education	Construction of student ablution block at St. Bakhita Nadapal Girls Secondary School	4,000,000
	State Department for Basic Education	Secondary Education	Construction of student classroom at St. Bakhita Nadapal Girls Secondary School	2,000,000
	State Department for TVETs	Technical Vocational Education and Training	Construction of perimeter wall at Loima Technical and Vocational Training College	6,500,000

County	State Department	Programme	Project	Amount in Kshs. Millions
	State Department for Water and Sanitation	Water and Sewerage Infrastructure Development (North Rift Water Development Agency)	Kerio Water Supply Project	17,000,000
	State Department for Roads	Road Transport	Nadunga to Kakuma Road with a drift at Nakalale River	16,100,000
	State Department for Basic Education	Secondary Education	Construction of perimeter wall at Kangitit Girls High School	5,000,000
	State Department for TVETs	Technical Vocational Education and Training	Construction of student classrooms at Turkana East Vocational Training in Lokori	6,100,000
	State Department for Basic Education	Secondary Education	Construction of perimeter wall at RCEA Lokori Boys High School	5,000,000
	State Department for Roads	Road Transport	Oropoi to Loteteleit Road (30km)	8,000,000
	State Department for Roads	Road Transport	Namorkinonok to Nakitongo Road (30km)	8,100,000
	State Department for Internal Security & National Administration	National Government Field Administration Services	Kainuk to Kaptir Security Road	8,100,000
	State Department for Internal Security & National Administration	National Government Field Administration Services	Kakongu Nariamawo to Lwamosing Security Road	8,100,000
Total				100,000,000
21. Nakuru	State Department for Roads	Road Transport	T egea-Kiplongony Road	10,000,000
	State Department for Roads	Road Transport	Temoyeta-Kismayu Road	10,000,000
	State Department for Basic Education	Primary Education	Construction of Gillgigi Teachers Primary School	10,000,000
	State Department for Basic Education	Secondary Education	Construction of classrooms at Eburru Secondary	10,000,000
	State Department for Roads	Road Transport	Kikopey Old Road	12,000,000

County	State Department	Programme	Project	Amount in Kshs. Millions
	State Department for Water and Sanitation	Water and Sewerage Infrastructure Development (Central Rift Valley Water Works Development Agency)	Drilling, equipping and solarizing of one borehole (public) in Kahuho Sec Sch.	8,000,000
	State Department for Roads	Road Transport	Ngesum-St Simon Catholic Church Road	10,000,000
	State Department for Basic Education	Primary Education	Construction of Lanet Primary & Secondary School for disabled	30,000,000
Total				100,000,000
22. Vihiga	State Department for Roads	Road Transport	Ebusiralo- Emmutsa- Coptic Road	10,000,000
	State Department for Roads	Road Transport	Mwibona- Ebwiranyi Road	10,000,000
	State Department for Roads	Road Transport	Ekwanda- Kayila- Pap Komoro Road	10,000,000
	State Department for Roads	Road Transport	Esirabe- Esiembero- Magada Road	8,000,000
	State Department for Roads	Road Transport	Ematsuli- St. Bakhita Road	8,000,000
	State Department for Roads	Road Transport	Essunza Primary- Imutecha- Sokomoko Road	7,000,000
	State Department for Roads	Road Transport	Lusavasavi- Hermoso Road	10,000,000
	State Department for Basic Education	Primary Education	Construction of two (2) Classrooms at Vumale Primary School	2,000,000
	State Department for Public Health and Professional Standards	Preventive and Promotive Health Services	Maternity Wing and Theatre at Sabatia Sub-County Hospital	10,000,000
	State Department for Housing & Urban Development	Housing Development and Human Settlement	Construction of market stalls at Kovoka in Sabatia	15,000,000
	State Department for Roads	Road Transport	Construction of Hamisi- Jebrok Road	10,000,000
Total				100,000,000
23. Kericho	State Department for Roads	Road Transport	Construction of Kuguru /box culvert	8,000,000

County	State Department	Programme	Project	Amount in Kshs. Millions
	State Department for Water and Sanitation	Water and Sewerage Infrastructure Development (Lake Victoria South Development Agency)	Drilling and equipping of Chepng'osos borehole	8,000,000
	State Department for Roads	Road Transport	Construction of Kipkelion AIC bridge/box culvert	8,000,000
	State Department for Roads	Road Transport	Murraming of Toror Factory-Ainamoi (5km)	6,000,000
	State Department for Roads	Road Transport	Murraming of Toror Factory-Ainamoi Centre Road (4km)	6,000,000
	State Department for Roads	Road Transport	Murraming of Yas Samok Chepkoiyio Road (5km)	6,000,000
	State Department for Roads	Road Transport	Murraming of Nyagacho- Kapasuro Road (5km)	6,000,000
	State Department for Roads	Road Transport	Murraming of Kenya Power-Ochi Road (4km)	6,000,000
	State Department for Roads	Road Transport	Murraming of Kaptenet -Muraso- Ainaposiot Road	8,000,000
	State Department for Roads	Road Transport	Murraming of Kedowa-Kapdavid-Kisabo Road	8,000,000
	State Department for Roads	Road Transport	Murraming of Ngoina-Kipsamoi-Wochi Estate -Kelunet Road	10,000,000
	State Department for Basic Education	Primary Education	Construction of administration block at Chemamul Primary School	5,000,000
	State Department for Basic Education	Secondary Education	Construction of a JS science laboratory at Chemamul Junior School	5,000,000
	State Department for Public Health and Professional Standards	Health Resources Development and Innovation	Construction of lecture halls at Sigowet KMTc campus	20,000,000

County	State Department	Programme	Project	Amount in Kshs. Millions
Total				110,000,000
24. Machakos	State Department for Basic Education	Primary Education	Mlolongo Primary School: Construction of a Storey Classroom Building	25,000,000
	State Department for Roads	Road Transport	Muamandu-Kyamunyuu-Nzaini Road	8,000,000
	State Department for Basic Education	Primary Education	Muthini Primary School: Construction of a Storey Classroom Building	13,000,000
	State Department for Basic Education	Secondary Education	General Mulinge High School: Construction of Storey Administration Block	10,000,000
	State Department for Public Health and Professional Standards	Health Resources Development and Innovation	Matungulu KMTC Campus: Construction of 8No. Classrooms Block	9,000,000
	State Department for Basic Education	Primary Education	Makivenzi Primary School: Construction and equipping of a JSS Laboratory	9,000,000
	State Department for Roads	Road Transport	Grading and murrum of Kathama-Kisaki Road	8,000,000
	National Police Service	Policing Services	Construction of Police Station office Block at Kikambuani	9,000,000
	State Department for Basic Education	Secondary Education	Kaseve Secondary School in Muthesya - Borehole and Installation of 2No.-10,000 LTRS	5,000,000
	State Department for Basic Education	Primary Education	Iani Primary school in Muthesya, construction of administration block	4,000,000
Total				100,000,000
25. Isiolo	State Department for Lands and Physical Planning	Land Information Management	Registration of community land in Isiolo South	15,000,000
	State Department for Water and Sanitation	Water and Sewerage Infrastructure Development (Northern Water Works Development Agency)	Ereshaboru Water Pan	18,000,000

County	State Department	Programme	Project	Amount in Kshs. Millions
	State Department for Basic Education	Secondary Education	Construction of a dormitory wing Galgani Girls Secondary	9,000,000
	State Department for Roads	Road Transport	Kiina – Bagasa Road	5,000,000
	State Department for Roads	Road Transport	Kiina-Rapsu Road	5,000,000
	State Department for Water and Sanitation	Water and Sewerage Infrastructure Development (Northern Water Works Development Agency)	Kawalachi Water Pan	20,000,000
	State Department for Public Works	Coastline Infrastructure and Pedestrian Access	Erinet Bridge	8,000,000
	State Department for Water and Sanitation	Water and Sewerage Infrastructure Development (Northern Water Works Development Agency)	Kambi ya Juu Borehole- Bulesa	10,000,000
	State Department for Roads	Road Transport	Buffalo Springs-Archers Post Road	5,000,000
	State Department for Roads	Road Transport	Kambi Garba -Nomads-Kiwanja Road	5,000,000
Total				100,000,000
26.				
Mandera	State Department for Roads	Road Transport	Construction of Gari-Warangara Road	15,000,000
	State Department for Water and Sanitation	Water and Sewerage Infrastructure Development (Northern Water Works Development Agency)	Rehabilitation of Kobeturiti Water Pan	15,000,000

County	State Department	Programme	Project	Amount in Kshs. Millions
	State Department for Basic Education	Secondary Education	Infrastructure Improvement (Classrooms,Administration block, Toilets and Fencing) of Roba Model Mixed Secondary School	15,000,000
	State Department for Roads	Road Transport	Construction of Lebehiya-Wagberri Road	15,000,000
	State Department for Water and Sanitation	Water and Sewerage Infrastructure Development (Northern Water Works Development Agency)	Rehabilitation of Tarbe Galmisingo Water Pan	15,000,000
	State Department for Water and Sanitation	Water and Sewerage Infrastructure Development (Northern Water Works Development Agency)	Rehabilitation of Sarman Water Pan	15,000,000
	State Department for Basic Education	Primary Education	Fencing of Rhamu Dimtu Boarding Primary School	10,000,000
Total				100,000,000
27. Lamu East	State Department for Public Works	Ocean, Rivers & Lakes Ecosystem Infrastructure	Kiwayu Seawall and Jetty	50,000,000.00
Total				50,000,000
Grand Total				3,020,000,000

REPUBLIC OF KENYA



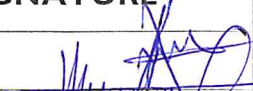
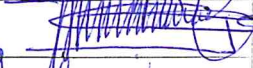
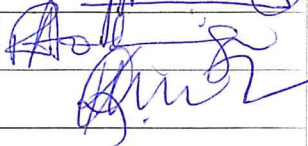
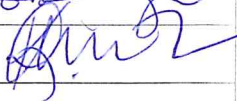
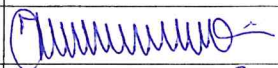
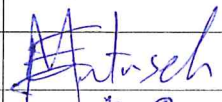

NATIONAL ASSEMBLY

THIRTEENTH PARLIAMENT- FIFTH SESSION (2026)

BUDGET AND APPROPRIATIONS COMMITTEE
ADOPTION SCHEDULE

We, the undersigned Members of the Budget and Appropriations Committee, today 2nd June 2026 do hereby affix our signatures to this **REPORT OF BUDGET AND APPROPRIATIONS COMMITTEE ON THE ESTIMATES OF REVENUE AND EXPENDITURE FOR FY 2026-2027 AND THE MEDIUM TERM** 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.	

No	NAME	SIGNATURE
18	Hon. Guyo, Ali Wario, M.P.	
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. Serгон, 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.	