



THE NATIONAL TREASURY AND ECONOMIC PLANNING

**BUDGET SUMMARY FOR THE FISCAL YEAR 2025/26 AND
SUPPORTING INFORMATION**

APRIL 30, 2025

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BUDGET SUMMARY FOR THE FISCAL YEAR 2025/26 AND SUPPORTING INFORMATION

I. BACKGROUND

1. The Constitution of Kenya, 2010 and the Public Finance Management (PFM) Act, 2012, require the Cabinet Secretary responsible for finance to submit to the National Assembly the Budget Estimates of the Government for the next financial year at least two months before the end of the financial year.

2. To comply with legal requirements, the National Treasury and Economic Planning has prepared this Budget Summary along with additional documents to support the FY 2025/26 and the Medium-Term Budget. This Budget Summary encompasses:

- i) Policy framework for the FY 2025/26 and the Medium-Term Budget;
- ii) A statement outlining the actions undertaken by the National Government to execute the recommendations provided by the National Assembly regarding the budget for prior financial years;
- iii) Highlights of the FY 2025/26 Budget;
- iv) An explanation of how the fiscal responsibility principles and financial objectives are being met over the medium-term;
- v) A memorandum from the Cabinet Secretary regarding the resolutions passed by the National Assembly concerning the 2025 Budget Policy Statement;
- vi) Information regarding loans, guarantees and other liabilities;
- vii) Revenue allocations to County Governments from the National Government's share, as outlined in Article 202 of the Constitution, including both conditional and unconditional transfers;
- viii) Estimates of revenue and expenditure for State Corporations for the FY ending 30th June, 2026; and
- ix) All estimated revenue by broad economic classification.

II. POLICY FRAMEWORK FOR THE FY 2025/26 AND THE MEDIUM-TERM BUDGET

A. Macroeconomic Policy Underpinning the FY 2025/26 Budget

Global Economic Outlook

1. The FY2025/26 and Medium-Term Budget is being developed in the context of a slowdown in the global economy, influenced by policy shifts and emerging uncertainties related to escalating trade tensions and heightened policy-induced volatility. Global growth is projected to slow down to 2.8 percent in 2025 and 3.0 percent in 2026 from a growth of 3.3 percent in 2024. This global outlook reflects in large part the direct effects of the new trade measures and their indirect effects through trade linkage spillovers, heightened uncertainty, and deteriorating sentiment. The heightened risks to the outlook stems from recent shifts in international trade policy, particularly the introduction of new import tariffs by the USA and reciprocal actions by other countries. Furthermore, the intensification of geopolitical tensions, especially regarding the conflict in the Middle East and the ongoing Russia-Ukraine war, continues to pose significant risks to economic growth.
2. In advanced economies, growth is anticipated to decline from an estimated 1.8 percent in 2024 to 1.4 percent in 2025, followed by a slight recovery to 1.5 percent in 2026. The forecasts for 2025 reflect subdued growth in the United States and the Euro area attributed to increased policy uncertainty, ongoing trade tensions, subdued demand outlook, stemming from slower-than-expected consumption growth and persistent high energy prices especially in the Euro area.
3. In emerging markets and developing economies, growth is projected to slow down to 3.7 percent in 2025 and 3.9 percent in 2026 from 4.3 percent in 2024. This anticipated decrease is attributed to the effects of recently implemented tariffs, which counterbalance the stronger carryover from 2024, alongside the prevailing uncertainty, geopolitical tensions, and the tightening of financing conditions. Economic activity in the Middle East is expected to pick up, as disruptions to oil production and shipping ease, and the impact of ongoing conflicts lessens.
4. At the regional level, growth in Sub-Saharan Africa is projected to decline slightly to 3.8 percent in 2025 from 4.0 percent in 2024 before recovering to

4.2 percent in 2026. Countries that have diversified their economies beyond oil and commodities are expected to experience stronger growth while resource-intensive countries, particularly oil exporters, face challenges such as high inflation and macroeconomic imbalances.

Domestic Economic Developments and Outlook

5. The Kenyan economy has remained resilient and registered an average growth of 5.0 percent per year for the period 2022 to 2024. This growth is well above the world average growth of 3.3 percent and 3.8 percent for the sub-Saharan African region, over the same period. This performance reflects sound and deliberate policies implemented during the period and the beauty of a well-diversified economic structure. The economy has thus been able to withstand severe impacts of domestic and external shocks.

6. The economy is estimated to have slowed down in 2024 from 5.6 percent in 2023, primarily due to reduced economic activities in the first three quarters and a decline in private sector credit growth. This slowdown was exacerbated by climate-related shocks, a challenging business environment following anti-finance bill protests, and decreased public spending from ongoing fiscal consolidation. Despite these challenges, the economy has shown resilience as the Government implements strong policy measures to address persistent global and domestic shocks.

7. The Government's interventions have led to notable success, with overall inflation dropping below the target midpoint of 5.0 percent since June 2024, primarily due to significant reductions in energy and food prices. Inflation declined to 4.1 percent in April 2025 from 5.0 percent in April 2024 and a peak of 9.6 percent in October 2022. The Central Bank of Kenya has gradually eased monetary policy by lowering the Central Bank Rate from 13.0 percent in August 2024 to 10.0 percent in April 2025, in response to low inflation and a stable exchange rate. This approach aims to lower interest rates, encouraging banks to lend more to the private sector and stimulate economic activity.

8. The foreign exchange market has remained stable since March 2024 despite increased global uncertainties, effects of a stronger U.S. Dollar and geopolitical tensions in the Middle East and Eastern Europe. The Kenya Shilling exchange rate was weaker at the turn of 2024 but strengthened

against the U.S. Dollar from mid-February 2024 following an issuance and buy-back operations of the June 2024 Eurobond. The exchange rate has since stabilized against other major international currencies. In April 2025, the exchange rate against the US dollar averaged at Ksh 129.5 compared to an average of Ksh 159.7 in January 2024, an appreciation of 18.9 percent.

9. Taking into account economic factors, growth is anticipated to reach 5.3 percent in 2025 and 2026, driven by enhanced agricultural productivity, a resilient services sector, and the ongoing implementation of BETA priorities. Agricultural productivity will benefit from favourable weather conditions and Government interventions. Reforms in the ICT sector are expected to enhance growth in financial services, health, and public administration. The accommodation and restaurant subsectors will thrive due to government initiatives promoting international conferences, cultural festivals, and wildlife safaris. Furthermore, the industrial sector will contribute to growth supported by reduced production costs and eased exchange rate pressures, while ongoing Government's initiatives aimed at value addition are expected to further stimulate industrial growth.

Macroeconomic Assumptions Underlying the Budget for FY 2025/26 and the Medium-Term

10. The macroeconomic assumptions for Kenya's FY 2025/26 budget and medium-term outlook are outlined below:

- i) Real GDP is projected to grow at 5.3 percent in 2025/26 and be sustained over the medium-term largely driven by enhanced agricultural productivity, a resilient services sector, and ongoing implementation of priorities under BETA agenda;
- ii) Inflation is projected to remain within the target range of 5 ± 2.5 percent;
- iii) Interest rates are anticipated to decline further, aligning with monetary policy, and are expected to remain stable in the medium term to foster increased lending and economic activity;
- iv) Exchange rate is expected to remain stable and competitive over the medium-term;
- v) Favourable weather conditions are anticipated to boost agricultural productivity in the medium term;

- vi) Total revenue is projected at 17.2 percent of the GDP in FY 2025/26 and increase to 18.1 percent over the medium-term; and
- vii) Total expenditures are projected at 22.0 percent of GDP in FY 2025/26 and decline to about 21.1 percent of GDP over the medium-term in line with the fiscal consolidation policy.

Consolidating Gains Under Bottom-Up Economic Transformation Agenda for Inclusive Green Growth

11. Substantial advancements have been achieved over the past two years, notwithstanding a challenging domestic and external landscape. The Government's initiatives under the Bottom-Up Economic Transformation Agenda (BETA) have resulted in significant successes, including a robust recovery in macroeconomic fundamentals, which continue to strengthen.

12. Over the medium-term, the Government will consolidate the gains realized under the BETA for inclusive green growth with a special focus on the following six (6) objectives: bringing down the cost of living; eradicating hunger; creating jobs; expanding the tax base; improving foreign exchange balances; and inclusive growth. Emphasis will be placed on investment in BETA's core pillars and enablers will be prioritized, utilizing a value chain approach for effective implementation. The five core pillars include Agricultural Transformation, Micro, Small and Medium Enterprise Economy, Housing and Settlement, Healthcare, and Digital Superhighway and Creative Economy.

13. The value chain approach aims to enhance production, add value and improve market access while attracting both local and foreign investments. The priority BETA value chains include: (i) Leather and leather products; (ii) Textile and apparel; (iii) Dairy; (iv) Edible oils (sunflower, canola, palm oil, coconut, soya); (v) Tea; (vi) Rice; (vii) Blue economy; (viii) Minerals including forestry; and (ix) Construction/building materials. Additional value chains consist of: (i) Maize; (ii) Potatoes; (iii) Pyrethrum; (iv) Beef; (v) Coffee; (vi) Apiculture (bees); and (vii) Indigenous poultry.

B. Fiscal Policy Framework for the FY 2025/26 and the Medium-Term Budget

14. The fiscal policy for the FY 2025/26 and Medium-Term Budget aims to support the Government's priority programmes under the Bottom - Up Economic Transformation Agenda (BETA) and the MTP IV through a growth oriented fiscal consolidation plan. The plan targets to reduce the annual growth of public debt and implement a robust liability management strategy, ensuring that service delivery to citizens remains unaffected. The goal is to enhance the country's debt sustainability position. Fiscal consolidation will be supported by continued efforts to mobilize domestic revenue, rationalize expenditure while safeguarding essential Government programmes and social spending.

15. The fiscal policy aims to progressively reduce the fiscal deficit from 5.3 percent of GDP in the FY 2023/24 to 2.7 percent of GDP in the FY 2028/29 through enhanced domestic revenue mobilization and expenditure reforms. The Present Value (PV) of debt-to-GDP ratio is also expected to decline towards the debt anchor of 55 percent, supported by fiscal consolidation and implementation of reforms.

16. In the FY 2025/26 budget, total revenues including Appropriation-in-Aid (A-i-A) are projected at KSh 3,316.9 billion (17.2 percent of GDP) from KSh 3,067.7 billion (17.6 percent of GDP) in the FY 2024/25 Supplementary Budget 2 (**Table 1**). Of this, ordinary revenue is projected at KSh 2,757.0 billion (14.3 percent of GDP) from KSh 2,580.9 billion (14.8 percent of GDP) in the FY 2024/25 Supplementary Budget 2.

17. The overall expenditures and net lending are projected at KSh 4,239.9 billion (22.0 percent of GDP) in the FY 2025/26 from KSh 4,007.5 billion (23.0 percent of GDP) in the FY 2024/25 Supplementary Budget 2. The FY 2025/26 comprise: recurrent expenditure of KSh 3,119.2 billion (16.2 percent of GDP); development expenditure of KSh 643.9 billion (3.3 percent of GDP); transfers to County Governments of KSh 474.9 billion and Contingency Fund of KSh 2.0 billion, respectively.

18. Reflecting the projected expenditures and revenues, the fiscal deficit including grants is projected at KSh 876.1 billion (4.5 percent of GDP) in the FY 2025/26 budget compared to the projected fiscal deficit of KSh 887.2 billion (5.1 percent of GDP) in the FY 2024/25 Supplementary Budget 2.

19. The fiscal deficit in the FY 2025/26 will be financed by a net external financing of KSh 284.2 billion (1.5 percent of GDP) and a net domestic financing of KSh 591.9 billion (3.1 percent of GDP).

20. Over the medium-term, emphasis will be placed on revenue mobilization through a combination of tax administration and tax policy reforms that include:

- i) Implementation of the National Tax Policy and Medium-Term Revenue Strategy 2024/25- 2026/27;
- ii) Strengthening tax administration for enhanced compliance through expansion of the tax base, minimizing tax expenditures, leveraging on technology to revolutionize tax processes, sealing revenue loopholes and enhancing the efficiency of tax system; and,
- iii) Focusing on non-tax revenues that Ministries, Departments and Agencies can raise through the services they offer to the public.

21. On expenditure reforms, the Government will continue implementing measures aimed at strengthening expenditure controls and enhancing the efficiency and effectiveness of public spending. These measures will include:

- i) Rationalization and reduction of non-essential expenditures;
- ii) Utilization of the launched end-to-end e-procurement system to maximize value for money and enhance transparency in procurement processes;
- iii) Scaling up the use of the Public Private Partnerships (PPPs) framework for commercially viable projects to attract private sector participation in service delivery;
- iv) Revamping of the public service pension administration through digitization and re-engineering of the pension management system; and
- v) Expediting State-Owned Enterprises (SOE) reforms.

22. To strengthen Public Finance Management, the Government is:

- i) Entrenching the zero-based budgeting to re-orient the budgeting and expenditure framework of the Government;
- ii) Fast tracking migration from cash basis to accrual basis of accounting;

- iii) Implementing the Treasury Single Account to improve cash management; and
- iv) Operationalizing the Assets and Inventory Management Modules in the IFMIS for all MDAs to facilitate optimal assets utilization.

23. On deficit financing, to meet its borrowing requirements, the Government will continue to mobilize resources from both domestic and external sources guided by the 2025 Medium-Term Debt Management Strategy (MTDS). The 2025 MTDS aims to:

- i) Reducing refinancing risks by reducing short maturities debt while lengthening the total portfolio Average Time to Maturity (ATM) by deepening the domestic bond market through issuance of more medium-to long-term instruments as the main source of domestic financing;
- ii) Reducing the interest rate risk by increasing the average time to refixing and reducing the amount of debt with variable interest rates;
- iii) Reducing the foreign exchange risk by diversifying debt held in foreign currencies; and
- iv) Promoting intergenerational equity.

24. Over the medium-term, the Government's total revenue including A-i-A is projected to rise from 17.2 percent of GDP in the FY 2025/26 to 18.1 percent of GDP in the FY 2028/29 from 17.6 percent of GDP in the FY 2024/25 Supplementary Budget 2 (**Table 1**). Of the total revenue, ordinary revenue is projected to rise from 14.3 percent of GDP in the FY 2025/26 to 15.5 percent of GDP in the FY 2028/29 from 14.8 percent of GDP in the FY 2024/25 Supplementary Budget 2.

25. Total expenditure is projected to decline from 23.0 percent of GDP in the FY 2024/25 Supplementary Budget 2 to 22.0 percent of GDP in the FY 2025/26 and further to 21.1 percent of GDP in the FY 2028/29. Of the total expenditures, recurrent expenditure is projected to decline from 16.9 percent of GDP in the FY 2024/25 Supplementary Budget 2 to 16.2 percent of GDP in the FY 2025/26 and further to 14.7 percent of GDP in the FY 2028/29. Development and net lending expenditures are expected to remain stable and above 4.0 percent of GDP over the medium-term.

26. Given the commitment to contain expenditures and boost revenues, fiscal deficit including grants is projected to progressively decline from 5.1 percent of GDP in the FY 2024/25 Supplementary Budget 2 to 4.5 percent of GDP in the FY 2025/26 and further to 2.7 percent of GDP in FY 2028/29.

C. Risks to the Macroeconomic and Fiscal Policy Outlook

27. Kenya's growth outlook is premised on a stable macroeconomic environment over the medium-term, but there are several risks from both domestic and external factors. External risks include rising trade tensions and protectionism, which may hinder economic activity, along with increased financial market volatility and tighter financial conditions. Geopolitical tensions, such as ongoing conflicts in the Red Sea and Ukraine, could lead to new supply shocks affecting global recovery, resulting in higher food, energy, and transportation costs. Additionally, a slower-than-expected decline in core inflation in major economies, driven by persistent labour market tightness and renewed tensions in supply chains, could also trigger a rise in interest rate expectations and a fall in asset prices.

28. In the domestic context, extreme weather phenomena, including droughts and floods, have the potential to adversely affect agricultural productivity, compromise infrastructure integrity, heighten food insecurity, and contribute to an increase in waterborne diseases. Furthermore, slower-than-anticipated global economic growth, particularly in key export markets, may lead to a decline in Kenya's export performance, tourism revenues, and remittance inflows. Additionally, escalating global fuel prices are likely to accelerate imports. Tight global financial conditions, stemming from a delayed return of global inflation to targeted levels, could further complicate Kenya's efforts to fulfill external financing requirements. Nevertheless, the government's dedication to fiscal consolidation and its focus on concessional borrowing are anticipated to alleviate these challenges.

29. Upside risks to Kenya's domestic economy include the accelerated implementation of structural reforms under BETA and the Fourth Medium-Term Plan (MTP IV). Early improvements in global financing conditions, along with lower international fuel and food prices, could strengthen Kenya's external balances. A faster-than-expected economic rebound would lead to higher government revenues, creating fiscal space to support consolidation efforts. Continued coordination between monetary and fiscal policies is

expected to contribute to a stable macroeconomic environment, which is essential for promoting investment, savings, and economic growth.

30. The Government is actively monitoring both domestic and international conditions and will implement suitable policy measures to safeguard the economy against potential adverse effects should these risks materialize.

Table 1: Medium-Term Fiscal Framework

Financial Year	FY 2023/24	FY 2024/25			FY 2025/26		FY 2026/27	FY 2027/28	FY 2028/29	FY 2023/24	FY 2024/25			FY 2025/26		FY 2026/27	FY 2027/28	FY 2027/28
	Prel.	Approved								Prel.	Approved							
	Actual	Budget	Supp I	Supp II	BPS '25	Budget	Projections			Actual	Budget	Supp I	Supp II	BPS '25	Budget	Projections		
	Ksh. Billions									As a share of GDP								
TOTAL EXPENDITURE AND NET LENDING	3,605.2	3,992.0	3,880.8	4,007.5	4,297.5	4,239.9	4,574.1	5,017.1	5,477.1	22.8	22.1	21.5	23.0	22.3	22.0	21.5	21.3	21.1
1.1 Recurrent Expenditure (1.2+1.3)	2,678.4	2,841.9	2,826.2	2,948.4	3,144.1	3,119.2	3,256.2	3,573.5	3,822.0	16.9	15.7	15.7	16.9	16.3	16.2	15.3	15.2	14.7
1.2 Ministerial Recurrent Expenditures	1,693.8	1,662.9	1,626.0	1,762.3	1,809.6	1,816.3	1,902.5	2,181.2	2,402.1	10.7	9.2	9.0	10.1	9.4	9.4	8.9	9.3	9.2
o/w wages and salaries	575.3	613.6	602.7	624.7	635.7	635.7	716.6	752.4	790.0	3.6	3.4	3.3	3.6	3.3	3.3	3.4	3.2	3.0
Government contribution to civil service pension	34.2	34.4	37.0	37.0	34.4	34.4	35.5	36.5	37.6	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1
1.3 Interest payment and pension	984.7	1,179.0	1,200.3	1,186.1	1,334.6	1,302.9	1,353.7	1,392.2	1,419.9	6.2	6.5	6.6	6.8	6.9	6.8	6.4	5.9	5.5
1.4 Ministerial development expenditure	528.9	701.5	599.5	593.8	673.6	643.9	869.4	976.6	1,174.1	3.3	3.9	3.3	3.4	3.5	3.3	4.1	4.2	4.5
o/w Domestically financed	377.0	459.4	357.8	412.1	473.3	442.5	597.5	683.6	847.2	2.4	2.5	2.0	2.4	2.5	2.3	2.8	2.9	3.3
Foreign financed	151.9	242.2	241.7	181.8	200.2	201.4	271.9	293.0	326.9	1.0	1.3	1.3	1.0	1.0	1.0	1.3	1.2	1.3
1.5 Net lending	17.4	-	-	19.7	-	-	-	-	-	0.1	-	-	0.1	-	-	-	-	-
1.6 Contingencies Fund	-	4.0	4.0	-	5.0	2.0	5.0	5.0	5.0	-	0.0	0.0	-	0.0	0.0	0.0	0.0	0.0
1.7 County Allocation	380.4	444.5	451.1	445.6	474.9	474.9	443.6	462.0	476.0	2.4	2.5	2.5	2.6	2.5	2.5	2.1	2.0	1.8
o/w Equitable Share	354.6	400.1	410.8	418.3	405.1	405.1	417.0	429.4	443.4	2.2	2.2	2.3	2.4	2.1	2.1	2.0	1.8	1.7
2.0 TOTAL REVENUES	2,702.7	3,343.2	3,060.0	3,067.7	3,383.9	3,316.9	3,758.7	4,201.2	4,717.1	17.1	18.5	16.9	17.6	17.6	17.2	17.7	17.9	18.1
2.1 Ordinary Revenue	2,288.9	2,917.2	2,631.4	2,580.9	2,835.0	2,757.0	3,176.5	3,566.4	4,025.0	14.5	16.2	14.6	14.8	14.7	14.3	14.9	15.2	15.5
2.2 Ministerial AiA	413.7	426.0	428.6	486.8	548.8	559.9	582.3	634.8	692.1	2.6	2.4	2.4	2.8	2.8	2.9	2.7	2.7	2.7
3.0 GRANTS	22.0	51.8	52.3	52.6	46.2	46.9	63.6	66.8	67.1	0.1	0.3	0.3	0.3	0.2	0.2	0.3	0.3	0.3
3.1 Amisom and other program grants	-	-	-	2.2	-	-	-	-	-	-	-	-	0.0	-	-	-	-	-
3.2 project grants	22.0	51.8	52.3	50.5	46.2	46.9	63.6	66.8	67.1	0.1	0.3	0.3	0.3	0.2	0.2	0.3	0.3	0.3
3.3 Nairobi Metropolitan Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.0 Adjustments to cash basis	45.4	-	-	-	-	-	-	-	-	0.3	-	-	-	-	-	-	-	-
5.0 DEFICIT	(835.2)	(597.0)	(768.6)	(887.2)	(867.4)	(876.1)	(751.7)	(749.1)	(692.9)	(5.3)	(3.3)	(4.3)	(5.1)	(4.5)	(4.5)	(3.5)	(3.2)	(2.7)
6.0 Discrepancy	(16.8)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7.0 FINANCING	818.3	597.0	768.6	887.2	867.4	876.1	751.7	749.1	692.9	5.2	3.3	4.3	5.1	4.5	4.5	3.5	3.2	2.7
7.1 External Commercial Financing	286.9	168.8	168.8	382.6	221.2	221.2	145.6	224.1	140.0	1.8	0.9	0.9	2.2	1.1	1.1	0.7	1.0	0.5
7.2 Project Loans	155.8	226.0	225.0	151.6	210.9	211.4	234.9	258.8	292.5	1.0	1.3	1.2	0.9	1.1	1.1	1.1	1.1	1.1
7.3 Programme and other consensual loans	317.8	269.8	292.4	223.8	191.8	191.8	191.8	191.8	191.8	2.0	1.5	1.6	1.3	1.0	1.0	0.9	0.8	0.7
o/w P for R Program loans	18.2	3.5	3.5	9.5	-	-	-	-	-	0.1	0.0	0.0	0.1	-	-	-	-	-
Rapid Credit Facility from IMF	135.1	138.3	138.3	50.2	-	-	-	-	-	0.9	0.8	0.8	0.3	-	-	-	-	-
DPO- WB	154.1	101.3	123.9	129.8	170.5	170.5	170.5	170.5	170.5	1.0	0.6	0.7	0.7	0.9	0.9	0.8	0.7	0.7
DPO -ADB	10.4	26.7	26.7	25.9	21.3	21.3	21.3	21.3	21.3	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
7.4 Foreign Repayments	(537.8)	(330.7)	(330.7)	(476.4)	(477.0)	(340.2)	(464.8)	(610.7)	(486.0)	(3.4)	(1.8)	(1.8)	(2.7)	(1.8)	(2.2)	(2.2)	(2.6)	(1.9)
7.5 Domestic Financing	595.6	263.2	413.1	605.7	720.6	591.9	644.3	685.1	554.5	3.8	1.5	2.3	3.5	3.1	3.0	3.0	2.9	2.1
Nominal GDP (Fiscal Year)	15,826.4	18,054.3	18,054.0	17,434.5	19,272.8	19,272.8	21,285.6	23,529.5	26,018.8	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

NB. Ministerial Expenditures includes revised ceilings for Judiciary and Parliament

III. STATEMENT OUTLINING THE ACTIONS UNDERTAKEN BY THE NATIONAL GOVERNMENT TO EXECUTE THE RECOMMENDATIONS PROVIDED BY THE NATIONAL ASSEMBLY REGARDING THE BUDGET FOR PRIOR FINANCIAL YEAR(S)

31. Section 38 (1) (f) of the PFM Act, 2012 requires the National Treasury to submit a statement detailing the actions undertaken by the National Government to address the recommendations put forth by the National Assembly with respect to the budget for the preceding financial year or years. In this statement, we outline several initiatives implemented by the National Government in response to the National Assembly resolutions concerning the FY 2024/25 Budget, and FY 2024/25 Supplementary Estimates No. 1 & 2.

A. Status of Implementation of the Recommendations by the National Assembly on the FY 2024/25 Budget

32. Below are the resolutions and the current implementation status regarding issues related to the National Treasury during the approval process of the FY 2024/25 Budget:

Resolution 1: That, The Cabinet Secretary for the National Treasury to ensure that the verified pending bills are progressively prioritized for payment within the approved fiscal framework and report to the National Assembly on a quarterly basis.

33. **Action taken:** The Government of Kenya remains steadfast in its commitment to addressing pending bills, which encompass both historical and current financial obligations owed to Kenyan citizens. The resolution of these bills aligns with the Government's broader mission of fostering economic stability and bolstering public confidence in financial governance.

34. In pursuit of this commitment, the Cabinet authorized the establishment of the Pending Bills Verification Committee (PBVC) through Gazette Notice No. 13355 dated September 26, 2023. The Committee was tasked with verifying and recommending for payment those bills that are legitimate and payable.

35. Since its inauguration, the Committee has analyzed a total of 65,627 pending bills, which are valued at KSh 518.7 billion. The analysis of these

bills was conducted based on their status, sectors, categories, and recommendations for settlement.

Resolution 2: That, The Cabinet Secretary for the National Treasury to ensure that the Integrated Financial Management Information System (IFMIS) is reengineered to include constituency-based geographical location of development projects before submission of FY 2025/26 BPS.

36. **Action taken:** The Integrated Financial Management Information System (IFMIS) has implemented a Standardized Chart of Accounts that includes a segment for Geographical Location, which is utilized during the budgeting process. This feature has already been configured in the current system to allow for the disaggregation of data by Geographical Location, including Constituencies. Furthermore, the National Treasury, in its Guidelines for the Finalization of the FY 2025/26 Budget, has mandated that MDAs reflect the geographical locations of their projects.

Resolution 3: That, by 30th December, 2024, the Cabinet Secretary for the National Treasury and the Cabinet Secretary for Interior and National Administration to develop the proposal to restructure the National Drought Management Authority to the National Disaster Management Authority with a mandate to coordinate all government effort in disaster management.

37. **Action taken:** The Government is in the process of harmonizing coordination of disaster response. In addition, the Government is in the process of restructuring State Owned Enterprises with a view to eliminating duplication of functions and enhancing efficiency in their operations. The aforementioned resolution will be implemented within the wider reforms in State Corporations.

Resolution 4: That, the Cabinet Secretary for the National Treasury to ensure that the fiscal consolidation effort is not targeted at the social safety net programmes that are designed to cushion vulnerable members of the society.

38. **Action taken:** The National Treasury, in its efforts to implement fiscal consolidation, has ensured that social spending aimed at protecting vulnerable members of society is safeguarded from budget rationalization. To demonstrate the Government's commitment, the Government has increased the number of beneficiaries under the Cash Transfer Programme

and enhanced funding for this initiative. The Government has also enhanced funding to the Hunger Safety Net Programme, the School Feeding Programmes, the Primary Health Care Fund, the Emergencies, Chronic & Critical Illness Fund, the National Drought Emergency Fund and the Equalization Fund.

Resolution 5: That, the Cabinet Secretary for the National Treasury while issuing the Budget circulars for the FY 2025/26 and the Budget Policy Statement and Budget Estimates shall require all State Departments to specify Gender Responsive interventions in each vote.

39. **Action taken:** The National Treasury, while issuing the Guidelines for preparing the FY 2025/26 and the Medium-Term Budget, required MDAs to identify gender-related expenditures. To effectively mainstream Gender Responsive Budgeting in the budget process, the National Treasury, in collaboration with the State Department for Gender and the National Gender and Equality Commission, is preparing guidelines, updating the Standard Chart of Accounts (SCOA), and implementing a comprehensive capacity-building exercise to ensure the full rollout of GRB over the Medium-Term. The Government has also enhanced funding for the National Gender and Affirmative Action to KSh 4 billion in the FY 2025/26 Budget.

Resolution 6: That, by 30th September, 2024, the Cabinet Secretary for the National Treasury to enhance the Appropriations in Aid (AIA) for the National Transport and Safety Authority by granting approval for retention of revenues from Transfers of Motor Vehicles given the withdrawal of exchequer funding to the Authority.

40. **Action taken:** During the preparation of the FY 2024/25 Supplementary Estimates No. 2, the National Treasury increased the AIA for the NTSA by KSh 2.35 billion to acknowledge the new revenue streams in accordance with the resolution of the National Assembly.

Resolution 7: That, by 30th September, 2024, the Cabinet Secretary for the National Treasury in collaboration with the State Department for Broadcasting and Telecommunications should ensure that the necessary book reconciliations regarding the Japanese loan are concluded and consequently expunged from the liabilities of the Kenya Broadcasting Corporation.

41. **Action taken:** the National Treasury is in the process of reconciling the loan facility to Kenya Broadcasting Corporation by the Japanese Government and will provide a report to the National Assembly once the exercise is concluded.

B. Status of Implementation of the Resolutions of the National Assembly on the FY 2024/25 Supplementary Estimates No. 1

42. During the approval of the FY 2024/25 Supplementary Estimates No. 1, the National Assembly made the following resolutions which we have addressed as indicated in the subsequent paragraphs.

Resolution 1: That, by 31st December, 2024, the National Treasury provides a comprehensive report on the sources and expenditures of all AIA for the National Government by Ministry, Department and Agencies (MDAs). The report should also contain practical proposals for the review of legal frameworks governing the collection and usage of various AIA to provide an overarching legal framework for governing this critical source of revenue.

43. **Action taken:** The FY 2024/25 and the FY 2025/26 itemized Budget Estimate books contain a comprehensive overview of all A-I-As, detailing their sources and the corresponding expenditures.

Resolution 2: That, by 31st December, 2024, the National Treasury should submit to the National Assembly legal instruments and mechanisms for transmitting excess AIA collections to the exchequer for reallocation to needy areas or reducing the fiscal deficit. Further, the Committee recommends policy measures for containment of the proliferation of non-tax levies, fees and charges including the requirement for approval by the National Assembly in the variation in those levies, fees and charges.

44. **Action taken:** Section 45 (2) of the Public Finance Management Act, CAP412A requires MDAs to surrender surpluses to the Consolidated Fund. In this regard, the National Treasury will enhance compliance with this provision by sweeping all excess funds to the Consolidated Fund at the close of every financial year.

45. In addition, the Government will be rolling out the Treasury Single Account across Government to ensure visibility of all Funds in MDAs to enhance cash management.

Resolution 3: That, before 31st December, 2024, the National Treasury to submit to the National Assembly the recommendations on the review of legal frameworks, or laws governing SOEs to require the remission of excess funds to the exchequer for application to needy areas or reduction of public debt.

46. **Action taken:** In light of the Cabinet Decision dated 21st January 2025, a Multi-Agency Technical Working Committee has been established to execute the State Corporations' Reforms as sanctioned by the Cabinet. This Committee includes representatives from the Executive Office of the President, the State Department for Public Service, the Office of the Attorney General/State Law Office, the State Corporations Advisory Committee, and the Inspectorate of State Corporations.

47. The reforms are being implemented in two phases, with the entire process expected to be completed by the end of FY 2024/2025. As of now, in phase one, the Multi-Agency Technical Working Committee has accomplished the following tasks:

- i) An analysis of the enabling legislation of the affected State Corporations has led to the drafting of appropriate amendments, including a new legislative framework designed to facilitate the implementation of the reforms;
- ii) A comprehensive evaluation of staff complements, competencies, and the strategic placement or deployment of affected personnel is being undertaken. This process ensures that individuals are effectively reassigned to pertinent entities or allocated to other MDAs. The objective is to facilitate a seamless transition for all staff while mitigating the risk of job losses;
- iii) Documentation of the assets and liabilities of the impacted entities in relation to the reforms, along with the necessary actions required to implement these reforms effectively;
- iv) A joint Cabinet Memorandum regarding the finalization of phase one of the State Corporations' reforms is prepared for the Cabinet's consideration. The Cabinet Memorandum seeks the Cabinet's approval for the implementation of Phase one (1) of the State Corporations' reforms and requests direction:

- a) Attorney General and all Cabinet Secretaries for affected State Corporations to facilitate full implementation of the reforms under the jurisdiction.
- b) Office of the Attorney General to fast track the enactment of the legal amendments to support the implementation of the reforms,
- c) Cabinet Secretary for Public Service and Human Capital Development to fast track the proposed deployment of staff, and
- d) Cabinet Secretary for National Treasury and Economic Planning to make provision for budgetary allocation during FY 2025/26 budget to fund voluntary early retirement, for employees who may opt not to be redeployed to new assignment to be considered for voluntary early retirement.

48. It is envisaged that the Multi-Agency Committee will complete implementation of State Corporations' reforms, as approved by the Cabinet, by the end of the FY 2024/25.

49. The reforms will have a dual fiscal impact. Firstly, once Cabinet approval is obtained for the implementation of the reforms, the Government will allocate budgetary resources to fund voluntary early retirement for employees who choose not to be redeployed to new assignments but wish to be considered for voluntary early retirement. Secondly, upon the successful completion of the reforms, the Government will achieve substantial budgetary resource savings. The extent of the estimated resource savings will be assessed after the completion of the reforms.

50. Resolution 4: That, to enhance transparency and accountability in the next budget cycle, SAGAs should bring an itemized budget to the respective Departmental Committees. This itemized budget should detail all expenditure categories and projected costs allowing for direct oversight and detailed analysis of specific budget items by the National Assembly.

51. **Action taken:** The itemized budgets for SAGAs have been submitted herewith alongside the FY 2025/26 Budget as resolved by Parliament.

Resolution 5: During the preparation of 2025 BPS in accordance to fiscal responsibility principles as set out in Section 15 (2) (a) of the PFM Act CAP 412A, the National Treasury shall ensure that at least

30% of the National Budget is allocated to development expenditures.

52. **Action taken:** The Ministerial Development Budget Estimates of the National Government for the fiscal year 2025/26 account for 28.3 percent of the total Ministerial Budget Estimates, while the Recurrent Budget Estimates represent 71.7 percent. This allocation is slightly below the legal requirement of at least 30 percent for the Development Budget.

53. To address this issue, the National Treasury will implement expenditure realignments to ensure that, over the medium term, at least thirty percent of the National Budget is allocated to Development Expenditure, in accordance with the fiscal responsibility principles outlined in the Public Finance Management Act, CAP 412A.

IV. HIGHLIGHTS OF THE FY 2025/26 BUDGET

A. Proposed Expenditure Estimates for FY 2025/26 Budget

a) Overall expenditures in the FY 2025/26 and the Medium-Term Budget

54. The overall total gross expenditure for the FY 2025/26 is projected at **KSh 4,239.9 billion**. The allocations to the three Arms of Government, along with the sharable revenues designated for the County Governments, are summarized in **Table 2**.

Table 2: Summary of FY 2025/26 Budget (KSh Million)

S/No.	Item	Approved Estimates	Supplementary Estimates No.2	2025 Approved BPS	Revised Budget Estimates	Variance Between Budget Estimates and 2025 BPS
		FY 2024/25		FY 2025/26		
1	National Government	2,232,756.5	2,346,553.7	2,523,474.1	2,497,546.0	(25,928.1)
	Executive	2,169,385.8	2,280,548.5	2,447,236.1	2,428,395.0	(18,841.1)
	Parliament	40,865.5	42,580.4	49,488.2	42,488.2	(7,000.0)
	Judiciary	22,505.1	23,424.8	26,749.8	26,662.8	(87.0)
2	Consolidated Fund Services	1,237,233.8	1,242,735.5	1,368,994.9	1,337,324.8	(31,670.2)
3	County Government	391,117.1	418,259.0	405,069.4	405,069.4	-
	Total.....Ksh.	3,861,107.3	4,007,548.1	4,297,538.4	4,239,940.2	(57,598.3)
% Share in the Total Allocation						
1	National Government	57.8	58.6	58.7	58.9	45.0
	Executive	56.2	56.9	56.9	57.3	32.7
	Parliament	1.1	1.1	1.2	1.0	12.2
	Judiciary	0.6	0.6	0.6	0.6	0.2
2	Consolidated Fund Services	32.0	31.0	31.9	31.5	55.0
3	County Government	10.1	10.4	9.4	9.6	-
Notes**						
1.0 Consolidated Fund Services(CFS) is composed of domestic interest, foreign interest and pension &Salaries for State Officers						
2.0 County Government allocation is composed of sharable allocation						

Source: The National Treasury

i) Allocation to the Executive

55. In the FY 2025/26 Budget, the Executive Arm of Government has been allocated **KSh 2,428.4 billion**. This allocation consists of a recurrent budget of **KSh 1,724.0 billion** and a development budget of **KSh 704.4 billion**.

ii) Allocation to Parliament

56. In the FY 2025/26 Budget, Parliament has been allocated **KSh 42.5 billion**. This allocation comprises **KSh 41.1 billion** for Recurrent and **KSh 1.4 billion** for Development expenditures.

iii) Allocation to the Judiciary

57. In the FY 2025/26 Budget, the Judiciary has been allocated **KSh 26.7 billion**. This allocation comprises **KSh 0.8 billion** for the Judicial Service Commission, **KSh 23.8 billion** for Recurrent and **KSh 2.0 billion** for Development under the Judiciary.

iv) Allocation to Consolidated Fund Services

58. In this FY 2025/26 Budget, the Consolidated Fund Services (CFS) has been allocated **KSh 1,337.3 billion**. This includes allocations to cater for domestic interest payment of **KSh 851.4 billion** and foreign interest payment of **KSh 246.3 billion**, Pension, salaries & allowances of **KSh 239.6 billion**.

v) Allocation to County Governments

59. The Division of Revenue Bill, 2025 allocates County Governments **KSh 405.1 billion** as an equitable share from the nationally raised revenue. This amount excludes additional allocations, both conditional and unconditional, to County Governments, which total to **KSh 69.8 billion**, including loans and grants.

b) Resource Allocation to the Bottom-Up Economic Transformation Agenda (BETA)

60. The FY 2025/26 and the Medium-Term Budget will continue in emphasizing the execution of the Bottom-Up Economic Transformation Agenda (BETA). The Agenda is designed to facilitate economic revitalization and promote inclusive growth, by enhancing investments in at least five sectors envisaged to have the largest impact to the economy and household welfare. These sectors include:

- i) Agricultural Transformation;
- ii) Micro, Small and Medium Enterprise (MSME) Economy;

- iii) Housing and Settlement;
- iv) Healthcare; and
- v) Digital Superhighway and Creative Economy.

61. To enhance the feasibility of these programmes the Government will execute strategic interventions focusing on the following key enablers: Infrastructure; Manufacturing; Blue Economy; the Services Economy; Environment and Climate Change; Education and Training; Women Agenda; Youth Empowerment and Development Agenda; Social Protection; Sports, Culture and Arts; Governance; and Foreign Policy and Regional Integration.

62. The budgeting process for priority programmes will be conducted through a value chain approach organized into five clusters: Finance and Production Economy; Infrastructure; Land and Natural Resource; Social Sectors; and Governance and Public Administration. To implement the Bottom-up Economic Transformation Agenda (BETA), the Government has identified nine (9) key value chain areas for implementation, namely: i) Leather; ii) Cotton; iii) Dairy; iv) Edible oils; v) Tea; vi) Rice; vii) Blue economy; viii) Natural Resources (Including Minerals and Forestry); and ix) Building Materials.

63. The implementation of the BETA Priorities will be executed through five clusters. In light of this **KSh 338.3 billion** has been allocated in the FY 2025/26 Budget as indicated in **Table 3** below:

Table 3: Summary of Allocations to BETA Clusters

S/No	Cluster	Ksh Million
1	Finance and Production Economy	46,027.7
2	Governance and Public Administration	31,601.0
3	Social Sectors	111,226.9
4	Land and Natural Resources	25,179.9
5	Infrastructure	124,289.1
	Total	338,324.6

c) Allocation to Key Thematic Areas in FY 2025/26

64. The summary of the allocations under the key thematic areas is indicated in **Table 4**.

Table 4: Allocations to Key Thematic Areas (KSh Million)

S/No	Thematic Areas	KSh. Million
1	Agriculture and Food Security	44,114.1
2	Transport	37,934.3
3	Roads	190,309.3
4	Energy	61,098.1
5	Housing & Urban Development and Public Works	119,799.6
6	Information, Communication and Technology	13,201.4
7	National Security	425,338.0
8	Governance and Justice	41,111.4
9	Education Sector	659,804.0
10	Health Sector	132,404.9
11	Manufacturing and Industrialization	18,686.3
12	Social Protection and Affirmative Action	43,166.5
13	Equity, Poverty Reduction, Women and Youth Empowerment	107,200.4
14	Sports Culture, Recreation and Tourism	32,260.8
15	Environmental Protection, Water & Natural Resources	100,938.1
	TOTAL	2,027,367.3

65. The details of the key allocations in the FY 2025/26 budget are provided in **Annex Table 3**.

V. ADHERENCE TO FISCAL RESPONSIBILITY PRINCIPLES

66. In line with the Constitution, the Public Finance Management (PFM) Act, 2012, the PFM regulations, and in keeping with prudent and transparent management of public resources, the Government has adhered to the fiscal responsibility principles as set out in the statutes as follows:

a. A minimum of 30 percent of the National Government's budget allocated to the development expenditure over the medium-term.

67. The National Government's allocation for development expenditure in the FY 2025/26 Budget is 28.3 percent and is projected to exceed the recommended threshold over the medium-term. This allocation is slightly below the legal requirement of at least 30 percent for the Development Budget.

68. To address this issue, the National Treasury will implement expenditure realignments to ensure that, over the medium term, at least thirty percent of the National Budget is allocated to Development Expenditure, in accordance with the fiscal responsibility principles outlined in the Public Finance Management Act, CAP 412A.

b. The National Government's expenditure on wages and benefits for its employees not to exceed 35 percent of the National Government equitable share of the revenue.

69. In compliance with this regulation, the National Government's allocation of wages and benefits to revenues is projected at 27.0 percent (excluding transfers to Semi-Autonomous Government Agencies) of the National Government's equitable share of revenue in the FY 2025/26.

c. Over the medium-term, the National Government's borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure.

70. The Government is committed and continues to adhere to the principle as per the PFM Act Section 15(2) (c) which requires that national Government's borrowed resources be used only for purposes of financing development and not for recurrent expenditure. Further, this borrowing is

carried out within the context of the Medium-Term Debt Strategy (MTDS) for the FY 2025/26 approved by Parliament.

d. Public debt and obligations shall be maintained at a sustainable level as approved by Parliament for National Government.

71. The law requires the National Treasury to maintain public debt and obligations at sustainable levels at all times. According to the latest Debt Sustainability Analysis (DSA) conducted in November 2024, Kenya's public debt and obligations remain sustainable, albeit with high risk of debt distress.

72. While overall debt and external debt risk of distress ratings remain high, Kenya's debt indicators are expected to improve supported by Government's fiscal consolidation efforts over the medium-term to reduce debt related risks. To support public debt sustainability, the Government will prioritize the use of concessional funding and implement Liability Management Operations (LMOs) to lengthen the maturity profile of public debt.

73. Sustained fiscal consolidation is expected to lower debt stock to more prudent levels over the medium-term. In this regard, the PV of overall debt to GDP is projected to decline from the current 63 percent to 56.2 percent over the medium-term (**Table 5**).

Table 5: Kenya's Public Debt Sustainability

Indicator	Benchmark	2024	2025	2026	2027	2028	2029
PV of public debt to GDP	55.0	63.0	64.0	63.7	61.2	58.6	56.2

Source: The national Treasury & IMF Country Report

e. Fiscal risks shall be managed prudently.

74. Kenya's risk remains high due to volatile international commodity prices, tighter external financing conditions, elevated inflation and continued drought. The Government established a Fiscal Risk Committee which will continue playing a key role in identification, quantification and management of fiscal risks going forward. In addition, the Government through the recently established pending bills verification committee will minimize accumulation of arrears to suppliers; and with continued fiscal consolidation programme, debt vulnerabilities will be reduced and ensure a stronger debt sustainability position going forward. The Government will also continue

reviewing its macroeconomic forecasts to ascertain the impact of the macroeconomic projections and their implications on the budget. Potential fiscal risks arising from contingent liabilities, including from Public Private Partnership projects among others, are considered and a contingency provision made to cushion the economy from unforeseeable shocks.

f. A reasonable degree of predictability with respect to the level of tax rates and tax bases shall be maintained, taking into account any tax reforms that may be made in the future.

75. On the principle of maintaining a reasonable degree of predictability with respect to the level of tax rates and the tax base, the National Treasury will implement the Medium-Term Revenue Strategy (MTRS) that contains revenue-raising tax policy and administrative reforms to be undertaken over the medium-term. Further, the Government continues to carry out tax reforms through modernization and simplification of tax laws to lock in predictability and enhance compliance within the tax system. The main objective being to raise adequate tax revenues, predictable tax environment and minimize tax expenditures.

VI. MEMORANDUM ON THE RESOLUTIONS ADOPTED BY THE NATIONAL ASSEMBLY ON THE 2025 BUDGET POLICY STATEMENT AND THE 2025 MEDIUM-TERM DEBT MANAGEMENT STRATEGY

76. Section 25(8) of the Public Finance Management (PFM) Act, 2012 prescribes that the Cabinet Secretary for the National Treasury shall take into account resolutions passed by Parliament when finalizing the budget for a specific financial year. The National Assembly approved the 2025 Budget Policy Statement (BPS) on 12th March, 2025 along with the Medium-Term Debt Management Strategy for the FY 2025/26 on 6th March, 2025.

77. Section 38(1) (iii) of the PFM Act, 2012 requires the Cabinet Secretary to prepare a memorandum explaining how the resolutions adopted on the BPS have been taken into account. In this regard, the following Section provides a brief to Parliament on the extent to which the resolutions of the House on the 2025 BPS and MTDS, 2025 have been taken into account and the reasons thereof.

A. RESPONSE/ACTION TAKEN TO ADDRESS PARLIAMENT'S RESOLUTIONS ON THE 2025 BUDGET POLICY STATEMENT

(a) Policy Resolutions on the 2025 BPS

Resolution 1: THAT, further to the resolution of the House during the approval of FY 2024/25 Estimates on reengineering the Integrated Financial Management Information System (IFMIS), the National Treasury submits geographical information of development projects per county and constituency by 30th April, 2025.

78. **Action taken:** The Integrated Financial Management Information System (IFMIS) has established a standardized chart of accounts that includes a segment dedicated to geographical location, which is essential for budgeting purposes. Counties are mandated to allocate budgets for projects by specifying the cost center associated with the geographical location. This functionality has been integrated into the system, where a designated section for geographical codes constitutes a segment of the budget line for each project.

79. **Annex 1** of this Budget Summary outlines a detailed County budget for Baringo and Kwale for the FY 2024/25. It categorizes development projects by geographical locations, ensuring that each project can be traced to the ward level. However, challenges exist in the data capture process, with some Counties allocating budgets only to their headquarters. This issue is being addressed through training at the IFMIS Academy.

Resolution 2: THAT, on submission of the Budget Estimates for FY 2025/26, the Cabinet Secretary for the National Treasury and Economic Planning ensures that projects that are nearing completion are prioritized for resource allocation. This should include a list of development projects that are earmarked for completion in FY 2025/26 for all Ministries, Departments and Agencies (MDAs).

80. **Action taken:** During the finalization of the FY 2025/26 Budget, the National Treasury prioritized funding to projects that are nearing completion. A list of these projects, which are set to be completed in FY 2025/26 and the Medium-Term, is provided alongside the submitted FY 2025/26 Budget in accordance with this resolution.

Resolution 3: THAT, given that several policy pronouncements in the BPS have not been funded, before submission of the Budget Estimates for FY 2025/26 to the National Assembly, the Cabinet Secretary for the National Treasury and Economic Planning ensures that these unfunded priorities have been factored within the approved ceilings as provided in the Fourth Schedule to the Report.

81. **Action taken:** In light of the fiscal consolidation policy and the existing resource constraints, the National Treasury has prioritized critical expenditures in the FY 2025/26 Budget. Any priority expenditure not included in the FY 2025/26 Budget will be considered during the preparation of FY 2026/27 and the Medium-Term Budget.

Resolution 4: THAT, on submission of the Budget Estimates for FY 2025/26, the Cabinet Secretary for the National Treasury and Economic Planning submits to the National Assembly a statement on the fiscal impact of adopting zero-based budgeting.

82. **Action taken:** In accordance with the Cabinet directive, MDAs are to implement Zero-Based Budgeting (ZBB) starting from FY2025/26. The National Treasury has adopted the ZBB, ensuring that all expenditures are thoroughly costed and justified for funding. To facilitate the implementation of Zero-Based Budgeting, the National Treasury has developed a Costing Tool that is now integrated into the IFMIS.

83. Under ZBB, MDAs were required to justify all expenditures, starting from a zero-base. This approach enhances resource allocation by ensuring funds are directed towards high-impact activities, promotes greater cost transparency by necessitating explicit justification of expenditures, and encourages efficiency as MDAs must critically assess resource utilization and consider alternative methods.

84. Through this process, MDAs assessed the funding needs for ongoing programmes and activities which surpassed available resources. Consequently, MDAs prioritized their costed programmes within the existing resource limits.

Resolution 5: THAT, to entrench oversight of Appropriations in Aid (AIA) and earmarked public funds, the National Treasury:

- a) collates and reports on all AIA generated by non-commercial national government entities, including fees, charges, levies, together with related expenditure, projects, and programs and provide the report to the National Assembly by 30th April, 2025;**
- b) Reports to the National Assembly on all extra budgetary funds realized and related expenditure by 30th April, 2025;**
- c) Proposes changes to the Controller of Budget Act to provide for the Controller of Budget to approve the utilization of A-I-A and related expenditure by September 2025; and**
- d) Identifies and proposes legislation to the National Assembly on the overall framework for the financial management of AIA, including the repeal of non-critical public funds and AIA mandates by September 2025.**

85. **Action taken:** The details of AIA projections for FY 2025/26 by non-commercial government entities and their related expenditures are as

provided in the Itemized Budget Estimates for FY 2025/26 under their specific Votes and Heads.

86. The National Treasury will develop framework for the financial management of AIA, including the repeal of non-critical public funds and AIA mandates by September 2025 as resolved.

Resolution 6: THAT, given the government reliance on several payment systems for various functions such as capitation for schools, salaries payments, transfer to counties, and exchequer releases, the Cabinet Secretary for the National Treasury and Economic Planning provides to Parliament with an update on integration of government payment systems within the Integrated Financial Management Information System (IFMIS) ecosystem to enhance transparency and accountability by the 30th April, 2025.

87. **Action taken:** Ministries, Departments, Agencies, and Counties (MDCAs) utilize the IFMIS for payment processing, which integrates with KRA iTax and the CBK core banking system. IFMIS facilitates budget uploads and transaction processing, while KRA's iTax generates Payment Registration Numbers (PRN) to alert suppliers about tax obligations. CBK serves as the disbursement platform for funds. Key concerns have been addressed as outlined below:

- i) Capitation funding for schools is administered through the Integrated Financial Management Information System (IFMIS). The Ministry of Education does not utilize any alternative payment systems. The National Education Management Information System (NEMIS) is solely designated for the maintenance of student data and is not intended for processing payments;
- ii) Processing of salaries for public servants is conducted through the Integrated Financial Management Information System (IFMIS). The National Treasury is currently finalizing the integration between IFMIS and the Human Resource Integrated System (HRIS) to ensure seamless maintenance of employee data and efficient payroll processing;
- iii) Transfer of equitable shares to Counties is facilitated through the Integrated Financial Management Information System (IFMIS).

However, the notification regarding the funds transferred to the County Revenue Fund is conducted manually;

- iv) Processing of Exchequer for MDAs is efficiently automated through the IFMIS; and
- v) National Treasury is currently engaged in the integration of the Debt Management System and E-Citizen with the IFMIS.

Resolution 7: THAT, on submission of the Budget Estimates for FY 2025/26, the Cabinet Secretary for the National Treasury and Economic Planning submits a statement to the National Assembly on timelines and fiscal impact of merging, restructuring, and winding up state entities in line with the Cabinet Decision of 21st January 2025.

88. **Action taken:** In light of the Cabinet Decision dated 21st January 2025, a Multi-Agency Technical Working Committee has been established to execute the State Corporations' Reforms as sanctioned by the Cabinet. This Committee includes representatives from the Executive Office of the President, the State Department for Public Service, the Office of the Attorney General/State Law Office, the State Corporations Advisory Committee, and the Inspectorate of State Corporations.

89. The reforms are being implemented in two phases, with the entire process expected to be completed by the end of FY 2024/25. As of now, in phase one, the Multi-Agency Technical Working Committee has accomplished the following tasks:

- i) An analysis of the enabling legislation of the affected State Corporations has led to the drafting of appropriate amendments, including a new legislative framework designed to facilitate the implementation of the reforms;
- ii) A comprehensive evaluation of staff complements, competencies, and the strategic placement or deployment of affected personnel is being undertaken. This process ensures that individuals are effectively reassigned to pertinent entities or allocated to other MDAs. The objective is to facilitate a seamless transition for all staff while mitigating the risk of job losses;

- iii) Documentation of the assets and liabilities of the impacted entities in relation to the reforms, along with the necessary actions required to implement these reforms effectively;
- iv) A joint Cabinet Memorandum regarding the finalization of phase one of the State Corporations' reforms is prepared for the Cabinet's consideration. The Cabinet Memorandum seeks the Cabinet's approval for the implementation of Phase one (1) of the State Corporations' reforms and requests direction:
 - a) Attorney General and all Cabinet Secretaries for affected State Corporations to facilitate full implementation of the reforms under the jurisdiction.
 - b) Office of the Attorney General to fast track the enactment of the legal amendments to support the implementation of the reforms,
 - c) Cabinet Secretary for Public Service and Human Capital Development to fast track the proposed deployment of staff, and
 - d) Cabinet Secretary for National Treasury and Economic Planning to make provision for budgetary allocation during FY 2025/26 budget to fund voluntary early retirement, for employees who may opt not to be redeployed to new assignment to be considered for voluntary early retirement.

90. It is envisaged that the Multi-Agency Committee will complete implementation of State Corporations' reforms, as approved by the Cabinet, by the end of the FY 2024/25.

91. The reforms will have a dual fiscal impact. Firstly, once Cabinet approval is obtained for the implementation of the reforms, the Government will allocate budgetary resources to fund voluntary early retirement for employees who choose not to be redeployed to new assignments but wish to be considered for voluntary early retirement. Secondly, upon the successful completion of the reforms, the Government will achieve substantial budgetary resource savings. The extent of the estimated resource savings will be assessed after the completion of the reforms.

Resolution 8: THAT, on submission of the Budget Estimates for FY 2025/26, the Intergovernmental Relations Technical Committee (IGRTC) submits a statement to the National Assembly on fiscal

impact and timelines for implementation of Gazette Notice No. Vol. CXXVI-No. 219 of 2024 on the delineation and transfer of devolved functions.

92. **Action taken:** Following the publication of the re-validated sector exercise reports on the delineation of functions, IGRTC published the respective Gazette Notices (No. 16472 to 16483) on 16th December, 2024 on the delineated functions. Additionally, the IGRTC through the letter dated 26th March 2025, **Ref: IGR/FIN/8/1/VOL IV (63)** provided the status of this resolution. **Annex 2** of this Budget Summary provides a Statement on fiscal impact and timelines for implementation of Gazette Notice No. Vol. CXXVI-No. 219 of 2024 on the delineation and transfer of devolved functions.

Resolution 9: THAT, on submission of the Budget Estimates for FY 2025/26, the Cabinet Secretary for the National Treasury and Economic Planning provides a list of all Public-Private Partnerships (PPP) projects to be implemented in FY 2025/26.

93. **Action taken:** **Annex 3** of this Budget Summary provides a detailed report providing the required information on PPP projects.

Resolution 10: THAT, from 1st July, 2025, the Cabinet Secretaries for the National Treasury and Economic Planning and Roads and Transport ensure that all road projects being implemented by Kenya Rural Roads Authority and Kenya Urban Roads Authority valued at KSh 50 million and below are procured at the respective regional level offices to enhance efficiency and timely implementation of projects.

94. **Action taken:** The State Department for Roads is in the process of finalizing the policy framework for implementation of the resolution by 1st July, 2025.

Resolution 11: THAT, by 30th June, 2025, the National Treasury submits a comprehensive report detailing the implementation status of the new digitized pension system. Additionally, the report should include an action plan to clear pension arrears, ensure timely contributions, and enhance administrative efficiency.

95. **Action taken:** As part of the ongoing Public Service Pension Schemes (PSPS) reforms, the National Treasury is undertaking the re-engineering of the Pension Management Information System (PMIS) to improve functionality, data integrity, and operational efficiency. In February 2024, a contractor was engaged for the development, supply, configuration, installation, testing, implementation, and commissioning of a comprehensive Online Pension Management Information System.

96. The objective is to deliver an end-to-end Enterprise Resource Planning (ERP) solution that will automate pension processes, eliminate manual interfaces, and enhance service delivery to pensioners and beneficiaries. The upgraded system is designed to be customer-centric, flexible, and accessible, with the overarching goal of improving transparency, reducing processing timelines, and aligning with modern service delivery standards.

97. Once operational, the new system is expected to transform pension administration by:

- i) Enabling Ministries, Departments, and Agencies (MDAs) to submit pension claims online at source through integration with Government Human Resource systems;
- ii) Allowing pensioners and beneficiaries to access services remotely and track the status of their claims in real-time;
- iii) Providing automated updates to clients on the progress of their claims through system-generated notifications.

98. The current status of implementation is as follows:

- i) System Development and Customization: Core development and customization of the system have been completed.
- ii) Systems Integration: Integration efforts are underway with key systems, including KRA, IFMIS, IPRS, CBK, Government Human Resource systems, and SMS gateways.
- iii) Preliminary Testing: Initial testing of system processes to identify required adjustments has been completed.
- iv) User Acceptance Testing (UAT): UAT is currently in progress to validate that the system meets functional and user requirements.

- v) User Training: Training for system users is scheduled to commence on 5th May 2025 to ensure effective and efficient system use.
- vi) Payroll Data Cleaning: Cleaning of payroll data has been finalized.
- vii) Data Migration: Data cleaning and migration from the current system to the new platform is ongoing.

99. The full rollout and launch of the new PMIS are scheduled to align with the commencement of the new financial year on 1st July, 2025.

Resolution 12: THAT, by 30th April, 2025, the Independent Electoral and Boundaries Commission submits to Parliament a comprehensive report detailing all pending bills, including legal fees, election logistics, and other outstanding obligations, for verification and scrutiny.

100. **Action taken:** The Independent Electoral and Boundaries Commission has submitted to Parliament a report vide letter **Ref. IEBC/40/JLAC/14** dated **5th March, 2025** on pending bills as resolved.

Resolution 13: THAT, by 31st December, 2025, the Cabinet Secretary for Agriculture and Livestock, develops and submits to the National Assembly regulations for the Hides, Skins, and Leather Fund to support its implementation and stabilize market prices. Additionally, the Ministry should review the Hides, Skins, and Leather Trade Act, finalize the Kenya Leather Value Chain Development Policy, and submit the Leather Development Authority Bill to strengthen the legal and policy framework for the leather industry.

101. **Action taken:** The Ministry of Agriculture and Livestock has developed draft Regulations for the Hides, Skins and Leather Fund which is awaiting public participation and will be submitted to the National Assembly by 31st December, 2025 as resolved.

Resolution 14: THAT, within 12 months of the approval of the 2025 BPS, the State Department for Diaspora Affairs and the State Department for Foreign Affairs submit to the National Assembly an agreed framework of collaboration to assign existing mission staff,

such as Migration Attachés, additional diaspora affairs duties to optimize resources and avoid extra deployment costs.

102. **Action taken:** The State Department for Diaspora Affairs and the State Department for Foreign Affairs will develop a framework on collaboration to optimize its human resources as resolved.

Resolution 15: THAT, by 30th April, 2025, the Ministry of Defence submits a comprehensive report to the National assembly detailing the next phase of the defense modernization program, including planned upgrades in personnel, equipment, and systems, a resourcing plan with budget allocations and funding sources, and a progress update on the ongoing modernization efforts.

103. **Action taken:** The Ministry of Defence will submit to the National Assembly a comprehensive report detailing the next phase of the defense modernization program, including planned upgrades in personnel, equipment, and systems, a resourcing plan with budget allocations and funding sources, and a progress update on the ongoing modernization efforts during FY 2025/26 Budget discussions with the relevant Parliamentary Departmental Committee as resolved by Parliament.

Resolution 16: THAT, the State Departments for Micro Small and Medium Enterprises (MSMEs) and Industry develop and submit to the National Assembly, a structured collaboration framework between Constituency Industrial Development Centers and County Aggregation and Industrial Parks by 31st December, 2025.

104. **Action taken:** The State Departments for Micro Small and Medium Enterprises (MSMEs) and the State Department for Industry will provide a collaboration framework between Constituency Industrial Development Centers and County Aggregation and Industrial Parks by 31st December, 2025 as resolved by Parliament.

Resolution 17: THAT, on submission of the FY 2025/26 Budget Estimates, Cabinet Secretary for the Ministry of Industry, Trade and Investments ensures that the Kenya National Accreditation Services are adequately funded within the approved ceilings.

105. **Action taken:** In the FY 2025/26 Budget, the Ministry of Industry, Trade and Investments has proposed an allocation of KSh 338.8 million for KENAS to support its operations. Any additional requirement will be considered should the economy generate additional resources.

Resolution 18: THAT, before the submission of the FY 2025/26 Budget Estimates, the National Treasury prioritizes increasing budgetary allocations for Universal Health Care (UHC) programs, especially the critical healthcare programs considering the possibility of reduction in donor funding, and to realize the health sector goals under Bottom-Up Economic Transformation Agenda (BETA) plan.

106. **Action taken:** During the finalization of the FY 2025/26 Budget, the National Treasury has provided **KSh 13.1 billion** to the Primary Healthcare Fund and **KSh 10 billion** to the Emergency, Chronic and Critical Illness Fund. The Government is closely monitoring the geopolitical environment to mitigate any risks associated with reductions in Donor funding for critical healthcare programmes. This excludes projected funding under SHIF estimated at **KSh 73 billion**.

Resolution 19: THAT, by 30th April 2025, the Social Health Authority (SHA) launches a nationwide communication campaign to enhance public awareness on all pertinent issues of the scheme to improve public rating and service utilization. This initiative should leverage multiple channels, including digital platforms, print and broadcast media, and community outreach, to educate citizens on SHA's benefits, coverage, registration process, and service accessibility.

107. **Action taken:** The Ministry of Health and Social Health Authority has enhanced nationwide communication campaigns to create awareness on the Scheme.

Resolution 20: THAT, by 30th April 2025, the National Treasury presents a report to the National Assembly on the outcome of engagements with all MDAs that have outstanding debts under the defunct National Health Insurance Fund (NHIF) and develops a structured debt repayment plan for settling the KSh 12.064 billion

owed including Work Injury Benefits Act (WIBA), Kenya Police Service and the Civil Servants scheme.

108. **Action taken:** The National Treasury remains committed to ensuring payment of all verified pending bills and expenditure carryovers within a sustainable fiscal framework. All pending bill accrued before June 2022 are been verified by the Pending Bills Verification Committee to facilitate payment.

Resolution 21: THAT, during the formulation of annual Estimates for the FY 2025/26, the National Treasury retains an independent budget line for Lamu Port-Southern Sudan Ethiopia Transport (LAPSSET) Corridor Development Authority under the State Department for Transport. This is to safeguard a structure that ensures the realization of the original goal of the LAPSSET integrated economic multi-modal transport corridor and smoothly executes its critical role of coordination, planning, development and management of the Corridor.

109. **Action taken:** The National Treasury has ensured compliance with this resolution by maintaining an independent budget line for the LAPSSET Corridor Development Authority under the State Department for Transport in the FY 2025/26 Budget.

Resolution 22: THAT, by 31st December, 2025, the State Department for Housing and Urban Development puts tangible measures for ensuring that all ongoing projects initiated before the enactment of the Affordable Housing Act and which meet the eligibility criteria under Section 11 of the Affordable Housing Act, are prioritized for funding through the Affordable Housing Fund.

110. **Action taken:** The State Department for Housing and Urban Development has on-boarded all ongoing projects initiated before the enactment of the Affordable Housing Act and other related projects under the Affordable Housing Fund.

Resolution 23: THAT, the Cabinet Secretary for the Ministry of Lands, Public Works, Housing, and Urban Development revokes Legal Notice No. 24 of 2017, dated 28th February, 2017, as referenced in Kenya Gazette Corrigenda No. 25 of 2017 by 30th June

2025, to pave way for the reintroduction of the construction levy as per Section 51 of the National Construction Authority (NCA) Act in order to minimize NCA reliance on the Government exchequer funding.

111. Action taken: The Ministry of Lands, Public Works, Housing and Urban Development is in consultation with the relevant MDAs and Parliament with a view to implementing the above resolution.

Resolution 24: THAT, by 30th June, 2025, the Public Service Commission in collaboration with the MDAs in the sub-sector of Communication, Information and Technology undertakes workforce evaluation with a view of establishing optimum levels of personnel and the best and cost-effective ways of addressing the problems of bloated workforce within the sector. Consequently, a report on the same to be submitted to the relevant Committee of the National Assembly.

112. Action taken: The Public Service Commission will undertake a workforce evaluation in the Communication, Information and Technology sub-sector and submit a report to the National Assembly as resolved.

Resolution 25: THAT, the Cabinet Secretary for the Ministry of Information, Communication and Technology and Digital Economy submits to the National Assembly a strategy on consolidation of the various youth empowerment programmes within the sub-sector to facilitate central co-ordination by 30th June, 2025. The programmes to be considered include Jitume Programme, Ajira Digital Programme, Presidential Digital Talent Programme, and Village digital hubs/Constituency Innovation Hubs, and the Digital Literacy Programme.

113. Action taken: The Ministry of ICT and Digital Economy has effected this resolution in the FY 2025/26 Budget.

Resolution 26: THAT, before submission of estimates for FY 2025/26, the Cabinet Secretary responsible for Energy and Petroleum ensures that Kenya Power and Rural Electrification and Renewable Energy Corporation (REREC) establish a framework to decentralize procurement of materials through trusted third

parties by authorizing qualified distributors and suppliers to procure and supply materials that adhere to stringent quality and standard tests.

114. Action taken: The Ministry of Energy and Petroleum is currently reviewing the enabling instruments with a view to developing a framework consistent with existing procurement laws and regulations.

Resolution 27: THAT, the Cabinet Secretary responsible for Energy and Petroleum, in conjunction with Energy and Petroleum Regulatory Authority (EPRA) fast tracks the onboarding of a strategic investor and the review and approval of the Field Development Plan for South Lokichar oil fields and submits the same to Parliament for consideration by 30th June, 2025.

115. Action taken: The Ministry of Energy and Petroleum is currently undertaking negotiations with potential investors. The Field Development Plan for South Lokichar oil fields has been developed and will be submitted to Parliament for consideration.

Resolution 28: THAT, the Cabinet Secretary responsible for Energy and Petroleum, initiates amendments to section 4(2) of the Petroleum Development Levy Fund Act, Cap. 426, to designate the Principal Secretary in charge of Petroleum as the fund administrator to improve transparency and accountability in the management of the fund by 30th June, 2025.

116. Action taken: The Ministry of Energy and Petroleum is in consultation with the National Treasury with a view of reviewing the enabling legislations.

Resolution 29. THAT, to align the National Land Policy with the Constitution; and cater to emerging issues in the Land sector, the State Department for Lands and Physical Planning fast tracks the review of Sessional Paper No. 3 of 2009 on the National Land Policy and presents a report to National Assembly by 31st December, 2025.

117. Action taken: The State Department for Lands and Physical Planning has developed the National Land Policy which has been subject to

stakeholder validation and is seeking for funds to conduct public participation for finalization by 31st December, 2025.

Resolution 30: THAT, by 30th July, 2025, the State Department for Environment and Climate Change Presents a comprehensive framework to the National Assembly on carbon credit resource mobilization. This framework should outline strategies for generating and trading carbon credits, regulatory guidelines, and mechanisms for stakeholder engagement.

118. Action taken: The State Department for Environment and Climate Change will provide a comprehensive framework to the National Assembly on carbon credit resource mobilization to the National Assembly by 30th July 2025 as resolved.

Resolution 31: THAT, before the submission of the FY 2025/26 budget estimates, the Appropriations-in-Aid projections for the National Industrial Training Authority (NITA) be reviewed upwards from KSh 2.680.1 billion to KSh 3.097.1 billion as indicated by the Authority. This adjustment is necessary to enhance NITA's capacity to provide quality industrial training, expand skills development programs, and support workforce preparedness in line with evolving industry demands.

119. Action taken: The National Treasury reviewed the funding requirements for NITA and has adequately funded the operations in the FY 2025/26 Budget. In line with Parliament's resolution that MDAs with AIA, we propose that any additional AIA should therefore be surrendered to the Exchequer to fund critical Government priorities. The National Treasury will however endeavor to review and assess the actual collection of Appropriations-in-Aid (AIA) for NITA and their emerging funding priorities during budget implementation and adjust accordingly.

Resolution 32: THAT, by 30th April, 2025, the Cabinet Secretaries for Youth Affairs, Creative Economy and Sports and Defense submit a report to the National Assembly detailing projected costs, completion timelines and amounts spent and indicating the working modalities between the two Ministries in respect of the

construction of African Nations Championship (CHAN) and Africa Cup of Nations (AFCON) stadia and training grounds.

120. **Action taken:** The Ministry of Youth Affairs, Creative Economy and Sports and Ministry Defense will during the Finalization of FY 2025/26 Budget will submit a report on the projected costs, completion timelines and amounts spent and indicating the working modalities between the two Ministries in respect of the construction of African Nations Championship (CHAN) and Africa Cup of Nations (AFCON) stadia and training grounds as resolved.

Resolution 33: THAT, by 30th April, 2025, the Cabinet Secretary for Gender, Culture, Arts and Heritage submits a report to the National Assembly on the funding modalities for the Bomas International Conference Centre. The Report should entail the total projected cost of the project, the status, funding arrangements, exchequer contribution if any, and the projected timelines for completion.

121. **Action taken:** The Cabinet during its sitting on 8th August, 2023 approved the Bomas International Convention Complex (BICC) project. The first phase of the project will be funded through contributions from the Tourism Promotion Fund while the second and third phase will be funded through development partnerships.

122. The Ministry of Gender, Culture, Arts and Heritage to will submit a detailed report on the project to the relevant Parliamentary Departmental Committee as resolved.

Resolution 34: THAT, to ensure operational capacity and meet the growing security demand occasioned by Kenya's demographic expansion, the Cabinet Secretary for National Treasury and Economic Planning provides sufficient resources during the finalization of the Budget Estimates for FY 2025/26, towards the recruitment of 10,000 police constables. This will improve the current police-to-population ratio of 1:668 and work towards achieving the United Nations' recommended ratio of 1:450, thereby enhancing national security and law enforcement capacity.

123. **Action taken:** Due to fiscal constraint, the National Treasury has allocated financial resources for the recruitment of 5,000 police constables in the FY 2025/26.

Resolution 35: THAT, by 31st December, 2025, the Cabinet Secretary for Interior and National Administration develops and submits to the National Assembly the policy guidelines on how the citizens will access government services during the expiry of the third generation Identity Card after 10 years to deal with the anticipated disruption of services.

124. **Action taken:** The Ministry of Interior and National Administration is in the process of developing policy guidelines on how the citizens will access government services during the expiry of the third generation Identity Card after 10 years for submission to the National Assembly by 31st December, 2025 as resolved.

Resolution 36: THAT, by 31st December, 2025, the Cabinet Secretary for Internal and National Administration presents a framework to the National Assembly regarding the sharing of security operations resources with the National Police Service. This framework will comprehensively review the allocation of resources to ensure a more balanced distribution between the State Department and the National Police Service

125. **Action taken:** The Ministry of Interior and National Administration is in the process of preparing the framework on sharing of Security Operations and will be submitted to the National Assembly by 31st December, 2025 as resolved.

Resolution 37: THAT, the State Department for Wildlife creates a budget line during the processing of the 2025/26 budget estimates to allocate adequate funding to the Human-Wildlife Conflict Compensation Committee to expedite the processing of compensation claims and provide timely relief to victims of human-wildlife conflict.

126. **Action taken:** The State Department for Wildlife has created a Budget line for Human Wildlife Conflict Compensation in the FY 2025/26 Budget as resolved by Parliament.

Resolution 38: THAT, the Intergovernmental Relations Technical Committee (IGRTC) provides the National Assembly with a detailed roadmap and timelines on the proposed dissolution of the six (6) regional development authorities and the eventual transfer of assets, liabilities and personnel to the two levels of government by 30th June, 2025.

127. **Action taken:** Following the publication of the re-validated sector exercise reports on the delineation of functions, IGRTC published the respective Gazette Notices (No. 16472 to 16483) on 16th December, 2024 on the delineated functions. The IGRTC through the letter dated 26th March 2025, **Ref: IGR/FIN/8/1/VOL IV (63)** provided the status of this resolution. **Annex 4** of this Budget Summary provides a Statement of a detailed roadmap and timelines on the proposed dissolution of the six (6) Regional Development Authorities and the Eventual Transfer of Assets, Liabilities and Personnel to the Two Levels of Government by 30th June, 2025.

Resolution 39: THAT, the State Department for Water and Sanitation submits a detailed portfolio of donor-funded projects in Arid and Semi-Arid Lands (ASAL) counties by 30th April, 2025, for review. This will ensure equitable resource distribution, guide budget planning for FY 2025/26, and help address funding disparities in water-scarce areas.

128. **Action taken:** The State Department for Water and Sanitation will submit a detailed portfolio of donor-funded projects in Arid and Semi-Arid Lands (ASAL) counties during the discussions with the relevant Parliamentary Departmental Committee on the FY 2025/26 Budget as resolved by Parliament.

Resolution 40: THAT, the Cabinet Secretary for Labour and Social Protection submits the Social Protection Bill to the National Assembly by 30th June, 2025. The bill should establish a comprehensive policy framework to enhance the coordination of social protection programs across the country and outline clear funding mechanisms, programme integration strategies, efficient implementation of Social Safety Net Programs, and strengthen support for vulnerable populations.

129. **Action taken:** The Ministry of Labour and Social Protection submitted the Social Protection Bill, 2025 to the National Assembly which is under discussion.

Resolution 41: THAT, the State Department for Higher Education and Research finalizes the revision of the new funding model to address the challenges the model is facing to ensure it responds to the concerns and needs of the students as well as institutions and report to the National Assembly by 30th June, 2025.

130. **Action taken:** The State Department for Higher Education and Research is currently in the process of reviewing the new funding model to address the challenges the model is facing through a multi-Agency approach and will submit a report to the National Assembly as resolved.

Resolution 42: THAT, the State Department for Technical and Vocational Education and Training institutions (TVET) together with the Public Service Commission develop clear guidelines on the management of TVET instructors to address the current confusion by 30th June, 2025. The guidelines should cover, among others, the recruitment processes, deployment, transfers, and promotions.

131. **Action taken:** The State Department for Technical and Vocational Education and Training will develop guidelines on the management of TVET instructors to address recruitment processes, deployment, transfers, and promotions and submit a report to Parliament by 30th June, 2025.

(b) Financial Resolutions on the 2025 BPS

Resolution 1: - Approved the National Government budget ceiling be approved at KSh 2,523,774,081,480.

Of which:

i. Executive KSh 2,447,536,081,480

Of which: Office of the Auditor General KSh 8,652,200,000

ii. Parliament KSh 49,488,200,000

iii. Judiciary KSh 26,749,800,000

132. **Action taken:** The overall total gross expenditure for FY 2025/26 is projected at **KSh 4,239.9 billion**. Allocations to the three Arms of Government, along with the sharable revenues designated to County Governments is summarized in **Table 2** of this Budget Summary.

133. We note that during the approval of the 2025 BPS, the National Assembly adjusted the FY 2025/26 Net GoK ceilings by **KSh 36.4 billion**. This was in respect to additional funding of **KSh 49.0 billion** and reductions of **KSh 13.5 billion** across MDAs. The increased allocations by Parliament comprised:

- i) **KSh 38.0 billion** for the National Government Constituency Development Fund (NG-CDF);
- ii) **KSh 7 billion** for Parliament Votes,
- iii) **KSh 3.0 billion** for Public Participation under the National Treasury; and
- iv) **KSh 1.0 billion** for the Judiciary.

134. The additional funding as approved by Parliament were not fully funded. In view of this, the fiscal constraint and the need to remain on the fiscal consolidation path, and need to maintain the fiscal deficit at 4.5 percent of GDP the Cabinet directed National Treasury to align expenditures to this target.

135. In view of these adjustments, the following are the allocations in the proposed FY 2025/26 Budget:

- i) The Executive has been allocated **KSh.2,428.4 billion**, which is a reduction of **KSh 18.8 billion** from the Approved 2025 BPS;
- ii) Parliament has been allocated **KSh 42.5 billion** which is a reduction of **KSh 7 billion** from the approved 2025 BPS;
- iii) The Judiciary has been allocated **KSh 26.7 billion** which is a reduction of **KSh 87 million** from the approved 2025 BPS; and
- iv) The NG-CDF has been allocated **KSh 58.8 billion** which is within the 2.5 percent of the National Government projected Ordinary Revenue in accordance to Section 4 of the NG-CDF Act, CAP 4141A.

Resolution 2: That, the allocation to the County Government Equitable Share be approved at KSh 405,069,420,197;

136. **Action taken:** The National Treasury has prepared the Division of Revenue Bill, 2025 to reflect the County Equitable share of KSh 405,069,420,197 in the FY 2025/26 budget as approved by Parliament.

Resolution 3: Approved the Equalization Fund at KSh 7,852,814,725.

137. **Action taken:** The National Treasury notes that the National Assembly approved an allocation to Equalization Fund of KSh 7,852,814,725 for the FY 2025/26 budget as approved by Parliament.

Resolution 4: Approves that, the arrears to the Equalization Fund be set at KSh 2,747,185,275;

138. **Action taken:** The National Treasury has provided KSh 2,747,185,275 for the Equalization Fund arrears for the FY 2025/26 budget as approved by Parliament.

Resolution 5: That, the allocation for the County Government Additional Allocations be approved at KSh 69,802,409,623 as per the Third Schedule which shall form the basis for the County Government Additional Allocations Bill for the FY 2025/2026

139. **Action taken:** The National Treasury has provided KSh 69,802,409,623 in the County Government Additional Allocations Bill, 2025 for County Additional Allocations for the FY 2025/26 budget as approved by Parliament.

Resolution 6: That, the allocation for the public participation initiatives be approved at KSh 3,000,000,000.

140. **Action taken:** The National Treasury has provided KSh 2,500,000,000 in the FY 2025/26 budget for public participation initiatives in view of fiscal constraints.

Resolution 7: That, the First and Second Schedule forms the basis for the ceilings for the FY 2025/26 Budget Estimates.

141. **Action taken:** The National Treasury has issued ceilings to MDAs based on the first and second schedule of the approved 2025 Budget Policy

Statement with adjustments as provided under Financial Resolution No. 1 to comply with the approved fiscal framework.

Resolution 8: That, the financial resolutions form the basis for the 2025/26 Budget Estimates.

142. **Action taken:** Expenditure Estimates in the FY 2025/26 Budget have been rationalized to comply with the revised fiscal framework.

Resolution 9: THAT, consistent with the resolution of the House on the 2025 Medium-term Debt Strategy, the fiscal deficit is maintained at 4.3 percent of the GDP.

143. **Action taken:** The National Treasury remains committed to implement the fiscal consolidation plan by remaining within the approved fiscal deficit ceilings and gradually reducing the fiscal deficit to foster public debt sustainability. Taking into consideration the depressed ordinary revenue performance in FY 2024/25, the National Treasury has reviewed the fiscal deficit for the FY 2025/26 to 4.5 percent of GDP.

B. RESPONSE/ACTION TAKEN TO ADDRESS PARLIAMENT'S RESOLUTIONS ON THE 2025 MEDIUM-TERM DEBT MANAGEMENT STRATEGY

(a) Policy Resolutions on the 2025 MTDS

Resolution 1: THAT, to comply with the Public Finance Management Act, Cap. 412 A threshold of Debt to GDP in Present Value terms of 55 percent (± 5 percent) by 2028, the Cabinet Secretary for the National Treasury and Economic Planning publishes quarterly reports detailing progress on fiscal consolidation as outlined in the 2025 Budget Policy Statement.

144. **Action taken:** The National Treasury will comply with the resolution by putting in place measures to incorporate this publication in the quarterly reports detailing fiscal consolidation progress.

Resolution 2: THAT, the Cabinet Secretary for the National Treasury and Economic Planning, Governor of the Central Bank of Kenya, and Controller of Budget fully automate the withdrawal of debt service

payments from the Consolidated Fund by 31st May, 2025, and submit a report to the National Assembly within fifteen (15) days after the automation.

145. Action taken: The National Treasury, the Central Bank of Kenya (CBK), and the Commonwealth Secretariat (the vendor of the Meridian System) have been collaborating to implement the necessary automation of the Payment Advice processes. The automation will involve interfacing Debt Management System with IFMIS and CBK banking system. The Requirements Specifications documents are set to be signed on or before 15th April, 2025, marking the formal start of the design phase and interface development. Once the interface is operational the debt payment will be fully automated.

Resolution 3: THAT, to strengthen financial controls, ensure accurate and timely public debt statistics, and enhance decision-making for greater transparency and accountability, the National Treasury integrates the public Debt Management System with the Integrated Financial Management System (IFMIS) by 31st May, 2025, and submits a report to the National Assembly within fifteen (15) days after the integration of the two systems.

146. Action taken: The National Treasury has initiated the integration process for the debt management system and IFMIS. This will enhance financial controls and improve the timeliness, transparency, accountability and accuracy of public debt statistics.

Resolution 4: THAT, to mitigate the growing risk of domestic debt interest payment and reduce the tendency of the Government borrowing funds held by public entities, the National Treasury deploys the Treasury Single Account (TSA) for all Ministries, Departments and Agencies (MDAs), parastatals and Public Funds by 1st July, 2025.

147. Action taken: To reduce the cost of borrowing, the National Treasury has instituted measures to ensure that idle balances of selected entities domiciled at CBK not immediately required are invested in government securities under non-competitive terms. In addition, to reduce the cost of Government Overdraft (OD), the OD will be offset against positive balances

in designated government accounts at CBK. For public entities with bank accounts in commercial banks, a circular will be issued mandating direct investment of surplus balances in government securities, bypassing intermediaries and under non-competitive terms. Furthermore, the National Treasury will leverage CBK's Granular Data Integration system to enhance the visibility of public funds held in commercial banks. Implementation of most of the TSA reforms are targeted for FY 2025/26.

Resolution 5: THAT, to improve transparency and accountability in anticipated increase in domestic borrowing the Cabinet Secretary for the National Treasury and Economic planning to, within 60 days: -

- i. Form a Working Committee to establish criteria for assessing the effective utilization of borrowed funds by Ministries, Departments and Agencies (MDAs) and**
- ii. Establish the office of Registrar of national government securities pursuant to Section 55 of the Public Finance Management Act, Cap. 412A and**
- iii. Record in the debt register the details on the utilization of borrowed funds, including the set of projects funded from the proceeds of infrastructure bonds.**

148. **Action taken:** The National Treasury will comply with the resolution by forming a committee to assess the effective utilization of borrowed funds by MDAs and will request the Public Service Commission to establish the office of registrar of National Government securities within the Public Debt Management Office. The Debt register currently includes details of the funded projects and amounts utilized. Additional project details will be provided such as project location by county.

Resolution 6: THAT, the Cabinet Secretary for the National Treasury and Economic Planning establishes an inter-agency committee, including representatives from the Central Bank of Kenya and the Controller of Budget to review the public debt procurement process, and debt utilization, and submits a report to the National Assembly by 31st May, 2025.

149. **Action taken:** The National Treasury will establish an inter-agency committee including the relevant stakeholders to review public debt procurement processes and debt utilization, and submit a report on the same to the National Assembly.

Resolution 7: THAT, the Cabinet Secretary for the National Treasury and Economic Planning reports and seeks approval from the National Assembly on any variation to the approved borrowing mix in the 2025 Medium-term Debt Management Strategy (MTDS).

150. **Action taken:** The National Treasury will comply with this resolution by seeking approval from the National Assembly on any variation to the approved borrowing mix as contained in the approved 2025 MTDS. An approval was already sought for the revised 2024 MTDS following the rejection of the 2024 finance bill.

(b) Financial Resolutions on the 2025 MTDS

Resolution 1: THAT, the fiscal deficit target for the medium-term is approved and set at 4.3 percent of GDP for the FY 2025/26; 3.5 percent of GDP for FY 2026/27, and 3.2 percent of GDP for FY 2027/28, in line with the fiscal consolidation path.

151. **Action taken:** The National Treasury remains committed to implement the fiscal consolidation plan by remaining within the approved fiscal deficit ceilings and gradually reducing the fiscal deficit to foster public debt sustainability. Taking into consideration the depressed ordinary revenue performance in FY 2024/25, the National Treasury has reviewed the fiscal deficit for the FY 2025/26 to 4.5 percent of GDP. Fiscal deficits for the FY 2026/27 and FY 2027/28 are projected to remain the same as those approved by Parliament.

Resolution 2: THAT, the country's borrowing strategy is approved at 35 percent for net external borrowing and 65 percent for net domestic borrowing as contained in the 2025 Medium-Term Debt Management Strategy.

152. **Action taken:** The National Treasury endeavors to comply with the borrowing mix as approved by parliament in line with this resolution.

VII. REVENUE AND EXPENDITURE ALLOCATION FROM THE EQUALIZATION FUND

153. The National Treasury proposes that County Governments be allocated KSh 7.85 billion from the Equalization Fund as well as KSh 2.7 billion to settle outstanding arrears owed to the Fund in FY 2025/2026 in order to finance development projects in the marginalized areas in accordance with Article 204(2) of the Constitution. Under Article 216(4), Commission of Revenue Allocation has identified thirty-four (34) counties as eligible in the Second Marginalization Policy.

154. Pursuant Article 204 (3), the Fund has so far had two appropriations enacted by Parliament: The Equalization Fund Appropriation Act, 2018 and Equalization Fund Appropriation Act 2023. It is therefore important that the Equalization Fund Appropriation Acts do not lapse to provide for the completion of the projects.

155. As of 21st March, 2025, the Board had received 1,468 project proposals from 32 counties which were subjected to the approved project checklist, reviewed and considered. The Board approved 1,248 projects for the respective counties to commence implementation. These projects are at different stages of implementation.

VIII. REVENUE ALLOCATION TO COUNTY GOVERNMENTS, INCLUDING CONDITIONAL AND UNCONDITIONAL GRANTS

156. The National Treasury proposes that County Governments be allocated an equitable share of KSh 405.1 billion from revenue raised nationally in the FY 2025/26. The allocation of KSh 405.1 billion in FY 2025/26 is based on a forecasted ordinary revenue of KSh 2,757.0 billion and has been informed by the following prevailing circumstances:

- a) Trends in the performance of nationally raised revenues (this was taken into consideration in determining the KSh 17.7 billion increases in equitable share of revenue in FY 2025/26);
- b) Increased expenditures commitment by the National Government for purposes of debt servicing coupled with a weakened shilling against the dollar;
- c) The Government's commitment to implement a fiscal consolidation plan aimed at stabilizing the growth of public debt by maintaining the fiscal deficit to 4.5 percent of GDP in FY 2025/26. This is designed to slow down the accumulation of public debt, improve primary surplus and thereby achieve fiscal sustainability;
- d) Financing constraints due to limited access to finance in the domestic and international financial markets; and
- e) Over the financial years, the National Government has continued to bear the full cost of revenue underperformance through budget cuts and suspension of planned expenditures while County Governments have continued to receive their full allocation.

157. In addition to transfer of equitable share of revenue to Counties, the National Treasury proposes that County Governments receive additional revenues totaling to KSh 69.8 billion. These comprise: (i) Conditional additional allocations from the National Government's share of revenue amounting to KSh 9.95 billion; (ii) Unconditional additional allocations from the National Government amounting to KSh 2.95 billion; and (iii) Conditional allocations from proceeds of external loans and grants amounting to KSh 56.91 billion. Each conditional allocation is distributed based on an objective criterion for selecting beneficiary counties and conditions precedent.

158. The allocation of Equitable Share for FY 2025/26 of KSh 405.1 billion is equivalent to 14 percent of the projected ordinary revenue of KSh 2,757.0

billion. The allocation is an increase of KSh 17.7 billion from KSh 387.4 billion allocated in FY 2024/25. Note that the proposed KSh 405.1 billion is equivalent to 25.79 percent of the last audited and approved actual revenues raised nationally of KSh 1,570.5 billion for the FY 2020/21 hence compliant with the requirement of Article 203(3) of the Constitution.

159. Article 217 (1) requires that once every five years, Parliament shall consider and approve the basis for horizontal revenue sharing among Counties. The Third Basis that is currently in place has been applied between FY 2020/21 and FY 2024/25. In this regard the Commission on Revenue Allocation has submitted to Parliament the proposed Fourth Basis for revenue sharing among Counties. Observing that the Fourth Basis is yet to be approved by Parliament, during FY 2025/26, the National Treasury has proposed the use of the Third Basis in the horizontal distribution of KSh 405.1 billion equitable revenue share allocation among County Governments. This Third Basis formula recognizes the following parameters; Population (18%), Health Index (17%), Agriculture Index (10%), Urban Index (5%), Poverty Index (14%), Land Area Index (8%), Roads Index (8%) and Basic Share Index (20%).

160. The disaggregation of County Governments Allocation is summarized in **Table 6.**

Table 6: Disaggregation of County Governments' Allocation (KSh Million)

Type/ Level of Allocation	Amount (KSh million)	Percentage (%) of FY 2020/21 audited and approved revenue i.e. KSh 1,570,562 million
A. Total Sharable revenue	2,756,979	
B. National Government	2,419,382	
C. Equalization Fund:	10,589	
Of Which (i) (0.5 percent of the most recent audited and approved revenues)	7,853	0.50%
(ii) Arrears	2,736	
D. County Government Equitable Share of revenues	405,069	25.79%

Type/ Level of Allocation	Amount (KSh million)	Percentage (%) of FY 2020/21 audited and approved revenue i.e. KSh 1,570,562 million
E. Additional conditional allocations from the share of National Government revenues	9,948	
F. Unconditional Allocations	2,946	
G. Conditional Allocation (from proceeds of loans and grants)	56,908	
Total County Allocation = (D+E+F+G)	474,871	

IX. OTHER BUDGET DOCUMENTS AND INFORMATION

161. To accompany the budget documents, the 2025 Medium-Term Debt Management Strategy anchored in the 2025 Budget Policy Statement (BPS) was prepared pursuant to the requirements of Section 33(2) of the Public Finance Management (PFM) Act, 2012 and the guidelines outlined in the Debt and Borrowing Policy. The strategy highlights Government debt management intentions over the medium-term with a view to reducing the cost and risk associated with public debt. The strategy takes into account the existing stock of public debt and the borrowing requirements over the medium-term.

A. Highlights of the 2025 Medium-Term Debt Management Strategy

162. The 2025 MTDS is aligned to the macroeconomic policies outlined in the 2025 Budget Policy Statement which focus on fiscal consolidation in order to reduce public debt vulnerabilities and create fiscal space to fund priority social programs. This will be supported by growth-friendly expenditure rationalization and revenue mobilization efforts supported by a combination of administrative and tax policy reforms.

163. The strategy covers existing debt stock, non-performing guarantees, and the projected fiscal deficits stated in the 2025 BPS. The 2025 Strategy aims at:

- i) Minimizing the costs of debt by maximizing use of concessional funding and undertaking Liability Management Operations.
- ii) Reducing the debt burden by lowering interest payment as a percentage of GDP to 4.6 percent from the current 5.4 percent by the end of 2028. Low interest payments will reduce pressure on the budget, and therefore free up resources for other priorities;
- iii) Reducing refinancing risks through lowering the debt maturing in 1 year as a percentage of GDP and lengthening the debt maturity both in the domestic and external portfolio;

- iv) Reducing the interest rate risk by increasing the Average Time to Refixing to 8.6 years from 7.3 years, increasing the debt with fixed rate from 85.2 per cent to 92.5 percent, and reducing the amount of Treasury bills in the portfolio to 3.7 percent from the current 5.1 percent; and
- v) Reduces the foreign exchange risk from 49.3 percent to 44.6 percent by focusing on borrowing more from the domestic debt market.

164. The 2025 Optimal Strategy aims at enhancing access to external concessional borrowing and undertaking liability management to minimize the costs and risks in the debt portfolio.

165. Changes in global economic and market conditions may result in deviations from the optimal strategy during implementation period. As such, implementation will be monitored and appropriate measures taken to align the strategy to policy actions when necessary.

B. National Government Loans to State Corporations, Government Agencies, and other Organizations

166. Total outstanding loans by the National Government to State Corporations, Government Agencies, and other organizations as at 30th June 2024 stood at **KSh 1,197.1 billion (Table 7)**.

Table 7: Statement of Outstanding Loans to State Corporations and Other Agencies as at 30th June, 2024

	TO WHOM LENT	AMOUNT DISBURSED	AMOUNT REPAID	AMOUNT OUTSTANDING AS AT 30TH JUNE 2024
		Kshs	Kshs	Kshs
1	Agricultural Finance Corporation	823,095,985	16,188,226	806,907,759
2	Agricultural Settlement Fund and Central Land Board.	126,326,880	51,865,876	74,461,004
3	Agro-chemical & food Company Ltd	2,941,884,000	-	2,941,884,000
4	Athi Water Works Development Agency	55,616,256,151	507,217,885	55,109,038,266
5	Catering Levy Trustee/Kenya Utalii College	140,000,000	18,000,000	122,000,000
6	Central Rift Valley Water Works Development Agency	4,654,522,601	300,420,162	4,354,102,439
7	Coast Water Works Development Agency	20,610,674,651	-	20,610,674,651
8	Co-operative Bank of Kenya Ltd	339,251,907	71,844,560	267,407,347
9	Eldoret Municipal Council/ Eldoret Water & Sanitation Co. Ltd	1,058,673,824	825,340,490	233,333,334
10	Equity Bank Ltd	255,643,327	252,660,680	2,982,647
11	Halal Meat Products	27,701,420	-	27,701,420
12	Kenya Development Corporation	1,423,242,575	160,214,925	1,263,027,650
13	Kenya Airports Authority	2,994,920,728	1,697,904,426	1,297,016,302
14	Kenya Airways PLC	99,917,057,028	-	99,917,057,028
15	Kenya Civil Aviation Authority	2,725,676,018	1,243,624,127	1,482,051,891
16	Kenya Development Corporation	850,000,000	-	850,000,000
17	Kenya Electricity Generating Co. Ltd.	123,679,001,402	45,061,654,302	78,617,347,100
18	Kenya Electricity Transmission Co. Ltd.	2,823,136,860	-	2,823,136,860
19	Kenya Meat Commission	940,241,100	-	940,241,100
20	Kenya Mortgage Refinance Company	20,929,441,095	-	20,929,441,095
21	Kenya Power and Lighting Co. Limited	84,663,928,497	13,347,157,364	71,316,771,133
22	Kenya Railways Corporation	737,537,455,891	-	737,537,455,891
23	KDC- Kenya Tourist Development Corporation	48,000,000	-	48,000,000
24	Kenya Urban Transport Various Towns	40,706,140	-	40,706,140
25	Kenyatta University	10,774,498,010	-	10,774,498,010
26	Kilifi Mariakani Water & Sewerage Co. Ltd	924,381,780	-	924,381,780
27	Kwale Water & Sewerage Co. Ltd	1,372,770,642	-	1,372,770,642
28	Lake Basin Development Authority (LBDA)	2,000,000,000	-	2,000,000,000
29	Lake Victoria North Water Works Development Agency	15,137,327,272	24,484,078	15,112,843,194
30	Lake Victoria South Water Works Development Agency	13,242,278,805	5,000,000	13,237,278,805
31	Local Government Loans Authority	7,688,792,480	94,518,760	7,594,273,720
32	Malindi Water, Sewerage & Sanitation Co. Ltd	1,127,324,454	-	1,127,324,454
33	Moi University	250,000,000	18,750,000	231,250,000
34	Mombasa Pipeline Board	63,400,000	40,435,020	22,964,980
35	Mombasa Water & Sanitation Co. Ltd	1,163,071,155	-	1,163,071,155
36	Mumias Outgrowers Company Limited	43,208,440	26,691,040	16,517,400
37	Mumias Sugar Company Limited	3,000,000,000	-	3,000,000,000
38	Nairobi City Council	123,109,580	20,775,820	102,333,760
39	National Irrigation Board	1,128,486,779	-	1,128,486,779
40	National Water Conservation and Pipeline Corporation	2,460,874,897	-	2,460,874,897
41	Northern Water Works Development Agency	3,762,252,680	-	3,762,252,680
42	Nyeri Water and Sewerage Company	1,159,592,738	756,256,135	403,336,603
43	Rural Electrification Authority	13,588,909,363	-	13,588,909,363
44	Tana Water Works Development Agency	8,362,071,512	-	8,362,071,512
45	Tanathi Water Works Development Agency	6,604,935,663	-	6,604,935,663
46	Tavevo Water & Sewerage Co. Ltd	963,550,417	-	963,550,417
47	Uchumi Supermarkets Limited	1,200,000,000	-	1,200,000,000
48	Water Resource Management Authority	362,607,995	-	362,607,995
		1,261,670,282,742	64,541,003,876	1,197,129,278,867

C. Investment Revenue Estimates for FY 2025/26

167. These are Investment revenue estimates from state corporations in form of Loan redemptions, interest, dividends, other incomes and director's fees. The estimates are based on the actual receipts for FY 2023/24 and policy direction issued by the Government in the course of the financial year. The projected Investment revenue estimates amount to KSh 65,924 million, which is an increase of 15.8 percent from KSh 56,916 million received in FY 2023/24 as detailed in the **Table 8** below:

Table 8: Projected Investment Revenue Estimates – FY 2025/26

	FY 2023/24	FY 2024/25		FY 2025/26	FY 2026/27
	Actual	Printed Estimates	Revised Estimates	Projections	
	Kshs	Kshs	Kshs	Kshs	Kshs
Loan Redemption	7,175,253,540	5,796,909,550	5,796,909,550	11,905,343,839	12,379,373,763
Interest Receipts	2,109,616,694	1,621,831,990	1,621,831,990	2,691,201,450	2,863,026,793
Other Profits & Dividends	42,617,227,660	27,552,926,642	59,021,844,518	45,308,785,414	45,668,632,139
Dividends From Cbk	5,000,000,000	5,500,000,000	30,000,000,000	6,000,000,000	6,500,000,000
Directors Fees	14,752,500	17,575,597	18,205,596	18,700,000	19,040,000
T O T A L	56,916,850,394	40,489,243,779	96,458,791,654	65,924,030,703	67,430,072,695

D. Other Tables

168. The rest of the Tables in this document are as follows:

- i. Table 9: Internal interest payments from the Consolidated Fund
- ii. Table 10: Summary of interest on internal debt
- iii. Table 11: Internal debt redemption from the Consolidated Fund
- iv. Table 12: External debt redemption from the Consolidated Fund
- v. Table 13: External debt interest payments from the Consolidated Fund
- vi. Table 14: List of publicly guaranteed debt

Table 9: Internal Interest Payments from the Consolidated Fund (KSh)

SUB- HEAD	DESCRIPTION	242000 - INTEREST ON INTERNAL DEBT				REVISED II	PRINTED	PRINTED	PRINTED	PRINTED
						ESTIMATES	ESTIMATES	ESTIMATES	ESTIMATES	ESTIMATES
						2024/25	2025/26	2026/27	2027/28	2028/29
TREASURY BONDS :	ISSUE No.	PRINCIPAL	DUE YR.	TENOR	Kshs	Kshs	Kshs			
002000204	FXD1/2019/5	65,359,500,000.00	2024/02	5YRS						
002000209	FXD1/2014/10	35,852,150,000.00	2024/01	10YRS						
002000204	FXD2/2019/5	39,201,400,000.00	2024/05	5YRS						
002000212	FXD1/2009/15	31,952,450,000.00	2024/10	15YRS	1,997,028,125.00					
002000204	FXD3/2019/5	44,830,500,000.00	2024/12	5YRS	2,575,960,530.00					
002000212	FXD1/2010/15	27,693,900,000.00	2025/03	15YRS	2,838,624,750.00					
002000220	FXD1/2022/03	60,605,750,000.00	2025/04	3YRS	6,665,076,373.00					
002000204	FXD1/2020/5	104,518,700,000.00	2025/05	5YRS	10,158,354,813.75					
002000203	FXD1/2008/2	94,638,050,000.00	2025/08	2YRS	16,062,253,760.15	8,031,126,880.08				
002000212	FXD2/2010/15	25,199,800,000.00	2025/12	15YRS	2,267,982,000.00	1,133,991,000.00				
002000213	FXD1/2023/003	76,537,950,000.00	2026/05	3YRS	10,889,819,526.00	10,889,819,526.00				
002000209	FXD1/2016/10	103,380,700,000.00	2026/08	10YRS	13,375,419,657.75	15,547,423,473.00	7,773,711,736.50			
002000204	FXD1/2021/05	66,075,850,000.00	2026/11	5YRS	7,451,373,604.50	7,451,373,604.50	3,725,686,802.25			
002000220	FXD1/2024/03	91,555,150,000.00	2027/01	3YRS	16,832,780,548.10	16,832,780,548.10	16,832,780,548.10			
002000209	FXD1/2017/10	65,974,900,000.00	2027/07	10YRS	8,554,305,534.00	8,554,305,534.00	8,554,305,534.00	4,277,152,767.00		
002000212	FXD1/2012/15	90,939,900,000.00	2027/09	15YRS	10,003,389,000.00	10,003,389,000.00	10,003,389,000.00	5,001,694,500.00		
002000212	FXD1/2013/15	82,473,250,000.00	2028/02	15YRS	9,278,240,625.00	9,278,240,625.00	9,278,240,625.00	9,278,240,625.00		
002000212	FXD2/2013/15	70,859,750,000.00	2028/04	15YRS	8,503,170,000.00	8,503,170,000.00	8,503,170,000.00	8,503,170,000.00		
002000212	FXD1/2008/20	58,844,600,000.00	2028/06	15YRS	8,091,132,500.00	8,091,132,500.00	8,091,132,500.00	8,091,132,500.00		
002000204	FXD1/2023/5	144,534,300,000.00	2028/07	5YRS	24,345,357,492.00	24,345,357,492.00	24,345,357,492.00	24,345,357,492.00	12,172,678,746.00	
002000209	FXD1/2018/10	40,584,600,000.00	2028/08	10YRS	5,148,562,356.00	5,148,175,094.00	5,148,175,094.00	5,148,175,094.00	2,574,087,547.00	
002000209	FXD2/2018/10	63,820,200,000.00	2028/12	10YRS	7,978,801,404.00	7,978,801,404.00	7,978,801,404.00	7,978,801,404.00	3,989,400,702.00	
002000209	FXD1/2019/10	67,524,850,001.00	2029/02	10YRS	8,398,740,843.00	8,398,740,843.00	8,398,740,843.00	8,398,740,843.00	8,398,740,843.00	
002000209	FXD3/2019/10	68,743,450,000.00	2029/08	10YRS	7,917,183,136.50	7,917,183,136.50	7,917,183,136.50	7,917,183,136.50	7,917,183,136.50	
002000209	FXD4/2019/10	89,972,850,000.00	2029/11	10YRS	11,048,665,980.00	11,048,665,980.00	11,048,665,980.00	11,048,665,980.00	11,048,665,980.00	
002000209	FXD2/2019/10	60,725,300,000.00	2029/04	10YRS	7,469,211,900.00	7,469,211,900.00	7,469,211,900.00	7,469,211,900.00	7,469,211,900.00	
002000213	FXD1/2011/20	37,029,400,000.00	2031/05	20YRS	3,702,940,000.00	3,702,940,000.00	3,702,940,000.00	3,702,940,000.00	3,702,940,000.00	
002000209	FXD1/2022/10	80,901,700,000.00	2032/05	10YRS	10,913,639,330.00	13,638,133,690.00	10,913,639,330.00	10,913,639,330.00	10,913,639,330.00	
002000213	FXD1/2012/20	87,285,600,000.00	2032/11	20YRS	10,474,278,000.00	10,474,278,000.00	10,474,278,000.00	10,474,278,000.00	10,474,278,000.00	
002000209	FXD1/2013/10	77,177,750,000.00	2033/01	10YRS	7,593,398,298.00	10,921,423,402.50	10,921,423,402.50	10,921,423,402.50	10,921,423,402.50	
002000212	FXD1/2018/15	101,999,800,000.00	2033/05	15YRS	11,280,729,212.50	12,902,974,700.00	12,902,974,700.00	12,902,974,700.00	12,902,974,700.00	
002000212	FXD2/2018/15	33,411,700,000.00	2033/10	15YRS	4,259,991,750.00	4,259,991,750.00	4,259,991,750.00	4,259,991,750.00	4,259,991,750.00	
002000212	FXD1/2019/15	79,096,850,000.00	2034/01	15YRS	10,169,482,004.50	10,169,482,004.50	10,169,482,004.50	10,169,482,004.50	10,169,482,004.50	
002000209	FXD1/2024/10	124,539,400,000.00	2034/03	10YRS	13,317,708,000.00	21,030,800,000.00	19,926,304,000.00	19,926,304,000.00	19,926,304,000.00	
002000212	FXD2/2019/15	81,644,750,000.00	2034/04	15YRS	10,396,642,465.00	10,396,642,465.00	10,396,642,465.00	10,396,642,465.00	10,396,642,465.00	
002000212	FXD3/2019/15	53,919,800,000.00	2034/07	15YRS	6,653,703,320.00	6,653,703,320.00	6,653,703,320.00	6,653,703,320.00	6,653,703,320.00	
002000212	FXD1/2020/15	73,156,300,000.00	2035/02	15YRS	9,331,817,628.00	9,331,817,628.00	9,331,817,628.00	9,331,817,628.00	9,331,817,628.00	
002000214	FXD1/2010/25	20,192,500,000.00	2035/05	25YRS	2,271,656,250.00	2,271,656,250.00	2,271,656,250.00	2,271,656,250.00	2,271,656,250.00	
002000213	FXD1/2016/20	21,972,900,000.00	2036/09	20YRS	2,431,387,000.00	3,076,206,000.00	3,076,206,000.00	3,076,206,000.00	3,076,206,000.00	
002000212	FXD1/2022/15	85,929,150,000.00	2037/04	15YRS	10,755,336,313.50	11,980,242,093.00	11,980,242,093.00	11,980,242,093.00	11,980,242,093.00	
002000213	FXD1/2018/20	115,257,300,000.00	2038/03	20YRS	13,845,011,400.00	15,213,963,600.00	15,213,963,600.00	15,213,963,600.00	15,213,963,600.00	
002000213	FXD2/2018/20	89,198,600,000.00	2038/07	20YRS	11,774,215,200.00	11,774,215,200.00	11,774,215,200.00	11,774,215,200.00	11,774,215,200.00	
002000213	FXD1/2019/20	83,350,000,000.00	2039/03	20YRS	10,729,645,500.00	10,729,645,500.00	10,729,645,500.00	10,729,645,500.00	10,729,645,500.00	
002000215	SDB1/2011/30	28,144,700,000.00	2041/01	30YRS	3,377,364,000.00	3,377,364,000.00	3,377,364,000.00	3,377,364,000.00	3,377,364,000.00	
002000213	FXD1/2021/20	75,984,000,000.00	2041/07	20YRS	10,215,288,960.00	10,215,288,960.00	10,215,288,960.00	10,215,288,960.00	10,215,288,960.00	
002000214	FXD1/2018/25	130,537,600,000.00	2043/05	25YRS	12,639,777,800.00	17,492,038,400.00	17,492,038,400.00	17,492,038,400.00	17,492,038,400.00	
002000214	FXD1/2021/25	90,490,000,000.00	2046/04	25YRS	12,599,827,600.00	12,599,827,600.00	12,599,827,600.00	12,599,827,600.00	12,599,827,600.00	
002000214	FXD1/2022/25	47,845,450,000.00	2047/09	25YRS	4,867,828,313.00	6,788,312,446.00	6,788,312,446.00	6,788,312,446.00	6,788,312,446.00	
002000206	IFB1/2017/7	21,262,250,000.00	2024/11	7YRS	1,328,890,625.00					
002000208	IFB1/2015/9	8,506,500,000.00	2024/12	9YRS	467,857,500.00	-	-	-	-	
002000208	IFB1/2016/9	19,925,793,691.00	2025/05	9YRS	2,134,792,961.38	-	-	-	-	
002000207	IFB1/2013/12	16,060,205,597.00	2025/09	12YRS	1,766,622,615.67	883,311,307.84	-	-	-	
002000205	IFB1/2020/6	10,252,000,000.00	2026/05	6YRS	1,045,704,000.00	522,852,000.00	-	-	-	
002000206	IFB1/2023/7	213,251,600,000.00	2026/07	7YRS	33,772,655,892.00	33,772,655,892.00	30,395,390,302.80	22,965,406,006.56	18,912,687,299.52	
002000211	IFB1/2014/12	16,631,479,847.00	2026/10	12YRS	1,829,462,783.17	1,829,462,783.17	914,731,391.59	-	-	
002000211	IFB1/2015/12	12,180,650,000.00	2027/03	12YRS	1,339,871,500.00	1,339,871,500.00	1,339,871,500.00	-	-	
002000205	IFB1/2022/6	59,424,350,000.00	2028/11	6YRS	7,852,927,852.50	5,889,695,889.38	3,926,463,926.25	3,926,463,926.25	1,963,231,963.13	
002000209	IFB1/2017/12	6,249,550,000.00	2029/02	12 YRS	781,193,750.00	781,193,750.00	781,193,750.00	781,193,750.00	781,193,750.00	
002000204	IFB1/2020/09	78,973,600,000.00	2029/04	9YRS	8,568,635,600.00	4,284,317,800.00	4,284,317,800.00	4,284,317,800.00	4,284,317,800.00	
	IFB 1/2023/6.5	186,925,000,000.00	2030/05	6.5YRS	31,192,387,868.69	33,520,699,475.00	33,520,699,475.00	16,760,349,737.50	16,760,349,737.50	
002000210	IFB 1/2020/11	80,249,600,000.00	2031/08	11YRS	8,747,206,400.00	8,747,206,400.00	6,560,404,800.00	4,373,603,200.00	4,373,603,200.00	
002000224	IFB1/2021/21	106,742,200,000.00	2031/09	21YRS	13,595,754,014.00	13,595,754,014.00	13,595,754,014.00	13,595,754,014.00	13,595,754,014.00	
002000212	IFB1/2016/15	30,004,700,000.00	2031/10	15YRS	3,600,564,000.00	3,600,564,000.00	3,000,476,000.94	2,400,388,001.88	2,400,388,001.88	
	IFB 2024/8.5	240,334,850,000.00	2032/08	8.5YRS	44,236,032,491.00	44,236,032,491.00	44,236,032,491.00	35,388,825,992.80	35,388,825,992.80	
002000212	IFB1/2018/15	41,184,800,000.00	2033/01	15YRS	5,148,100,000.00	5,148,100,000.00	5,148,100,000.00	5,148,100,000.00	3,088,860,000.00	
002000225	IFB1/2023/17	185,235,400,000.00	2033/02	17YRS	20,744,435,914.13	25,407,523,266.13	26,672,045,246.00	26,672,045,246.00	26,672,045,246.00	
002000221	IFB1/2019/16	71,028,550,000.00	2035/10	16YRS	8,345,854,625.00	8,345,854,625.00	8,345,854,625.00	8,345,854,625.00	8,345,854,625.00	
002000225	IFB1/2022/14	159,470,050,000.00	2036/10	14YRS	17,682,349,618.50	22,226,935,569.00	22,226,935,569.00	22,226,935,569.00	22,226,935,569.00	
002000221	IFB1/2021/16	80,958,350,000.00	2037/01	16YRS	9,923,064,959.50	9,923,064,959.50	9,923,064,959.50	9,923,064,959.50	9,923,064,959.50	
002000209	IFB1/2018/20	36,787,300,000.00	2038/10	20YRS	4,396,082,350.00	4,396,082,350.00	4,396,082,350.00</			

Table 10: Summary of Interest on Internal Debt (KSh)

CONSOLIDATED FUND SERVICES									
(1) R50 PUBLIC DEBT									
242000 - INTEREST ON INTERNAL DEBT									
SUB- HEAD	ITEM	DESCRIPTION			REVISED II ESTIMATES 2024/25 Kshs	PRINTED ESTIMATES 2025/26 Kshs	PRINTED ESTIMATES 2026/27 Kshs	PRINTED ESTIMATES 2027/28 Kshs	PRINTED ESTIMATES 2028/29 Kshs
OTHER LOANS:									
002000401	2420102	Pre - 1997 Gov't Overdraft Debt			600,262,671	583,612,671	566,962,671	550,312,671	535,124,760
002000403	2420102	Tax Reserve Certificate							
002000407	2420102	Short Term Borrowing (T. Bills Interest)			88,179,301,215	90,216,223,129	90,216,223,129	90,216,223,129	90,216,223,129
002000404	2420102	Miscellaneous (Advertising)				-	-	-	-
002000405	2420102	SDR- Allocation Charges				-	-	-	-
002000402	2420102	Government Overdraft- Interest Charges			9,373,340,625	12,830,512,500	12,830,512,500	12,830,512,500	12,830,512,500
002000408	2420102	Commissions to CBK			3,000,000,000	3,000,000,000	3,000,000,000	3,000,000,000	3,000,000,000
		SUB - TOTAL			101,152,904,511	106,630,348,300	106,613,698,300	106,597,048,300	106,581,860,389
TOTAL INTEREST ON BONDS & OTHER LOANS					767,243,876,294	851,421,395,591	879,416,981,228	899,408,508,645	932,106,734,473
2420000 GRAND TOTAL INTERNAL DEBT - INTEREST					767,243,876,294	851,421,395,591	879,416,981,228	899,408,508,645	932,106,734,473

Table 11: Internal Debt Redemption from the Consolidated Fund (KSh)

CONSOLIDATED FUND									
INTERNAL DEBT REDEMPTION									
SUB-					REVISED II	PRINTED	PRINTED	PRINTED	PRINTED
					ESTIMATES	ESTIMATES	ESTIMATES	ESTIMATES	ESTIMATES
HEAD	ITEM	DESCRIPTION			2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
		ISSUE No.	DUE YR.	TENOR		Kshs			
002000212	5210201	FXD1/2009/15	2024/10	15YRS	31,952,450,000				
002000206	5210201	IFB1/2017/7	2024/11	7YRS	21,262,250,000				
002000211	5210201	IFB1/2015/9	2024/12	12YRS	8,506,500,000				
002000204	5210201	FXD3/2019/5	2024/12	5YRS	44,830,500,000				
002000212	5210201	FXD1/2010/15	2025/03	15YRS	27,693,900,000				
002000213	5210201	FXD1/2022/3	2025/04	3YRS	60,605,750,000				
002000208	5210201	IFB1/2020/9	2025/04	9YRS	39,486,800,000				
002000204	5210201	FXD1/2020/5	2025/05	5YRS	104,518,700,000				
002000208	5210201	IFB1/2016/9	2025/05	9YRS	19,925,793,691				
	5210201	FXD1/2023/02	2025/08	2YRS		94,638,050,000			
002000211	5210201	IFB1/2013/12	2025/09	12YRS		16,060,205,597			
002000205	5210201	IFB1/2022/06	2025/12	6YRS		29,712,175,000			
002000212	5210201	FXD2/2010/15	2025/12	15YRS		25,199,800,000			
002000213	5210201	FXD1/2023/03	2026/05	3YRS		76,537,950,000			
002000205	5210201	IFB1/2020/06	2026/05	6YRS		10,252,000,000			
	5210201	IFB1/2023/07	2026/07	7YRS			42,650,320,000		
002000209	5210201	FXD1/2016/10	2026/08	10YRS			103,380,700,000		
002000210	5210201	IFB1/2020/011	2026/08	11TRS			40,124,800,000		
002000211	5210201	IFB1/2014/012	2026/10	12YRS			16,631,479,847		
002000212	5210201	IFB1/2016/015	2026/10	15YRS			10,001,466,651		
002000204	5210201	FXD1/2021/005	2026/11	5YRS			66,075,850,000		
002000213	5210201	FXD1/2024/03	2027/01	3YRS			91,555,150,000		
	5210201	IFB1/2023/6.5	2027/05	6.5YRS			93,462,500,000		
002000211	5210201	IFB1/2015/012	2027/03	12YRS			12,180,650,000		
	5210201	IFB1/2024/8.5	2027/02	8.5 YRS			48,066,970,000		
	5210201	FXD1/2017/010	2027/07	10YRS				65,974,900,000	
	5210201	FXD1/2012/015	2027/09	15YRS				90,939,900,000	
	5210201	IFB1/2023/007	2027/12	7YRS				51,180,384,000	
	5210201	IFB1/2018/015	2027/01	15YRS				16,473,920,000	
	5210201	FXD1/2013/015	2027/02	15YRS				153,333,000,000	
	5210201	FXD1/2008/020	2027/06	20YRS				58,844,600,000	
	5210201	FXD1/2023/05	2028/07	5YRS					144,534,300,000
	5210201	FXD1/2018/10	2028/08	10YRS					40,584,600,000
	5210201	IFB1/2018/020	2028/11	20YRS					18,393,650,000
	5210201	IFB1/2022/006	2028/11	6YRS					29,712,175,000
	5210201	FXD2/2018/10	2028/12	10YRS					63,820,200,000
	5210201	FXD1/2019/10	2029/02	10 YRS					67,524,850,000
	5210201	IFB1/2017/012	2029/02	12 YRS					6,249,550,000
	5210201	FXD2/2019/10	2029/02	10YRS					60,725,300,000
	5210201	IFB1/2020/009	2029/04	9 YRS					39,486,800,000
	5210201	IFB1/2023/6.5	2029/05	6.5 YRS					28,038,750,000
002000219	5210201	NEW LOANS							
SUB TOTAL				Kshs	358,782,643,691	252,400,180,597	524,129,886,498	436,746,704,000	499,070,175,000
002000401	5210201	Pre - 1997 Gov't Overdraft debt			1,110,000,000	1,110,000,000	1,110,000,000	1,110,000,000	1,110,000,000
002000407	5210201	Redemption of Treasury Bills - Shortfall			200,000,000,000	200,000,000,000	200,000,000,000	200,000,000,000	200,000,000,000
	5210201	IMF-On lent Loan			10,000,000,000	10,000,000,000	10,000,000,000	10,000,000,000	10,000,000,000
002000403	5210201	Tax Reserve Certificate			300,000	300,000	300,000	300,000	300,000
SUB TOTAL					211,110,300,000	211,110,300,000	211,110,300,000	211,110,300,000	211,110,300,000
GRAND TOTAL INTERNAL DEBT				Kshs	569,892,943,691	463,510,480,597	735,240,186,498	647,857,004,000	710,180,475,000

Table 12: External Debt Redemption from the Consolidated Fund (KSh)

CONSOLIDATED FUND SERVICES						
(1) 1002 - PUBLIC DEBT						
5510600 - EXTERNAL DEBT REDEMPTION						
HEAD	CREDITOR	REVISED II ESTIMATES 2024/2025	PRINTED ESTIMATES 2025/2026	PRINTED ESTIMATES 2026/2027	PRINTED ESTIMATES 2027/2028	PRINTED ESTIMATES 2028/2029
		Kshs	Kshs	Kshs	Kshs	Kshs
501	GERMANY	5,057,417,153	6,948,776,006	5,960,185,207	4,995,812,556	5,106,525,704
502	ITALY	10,836,959,029	12,665,461,114	13,579,635,612	15,208,797,691	16,564,980,674
503	JAPAN	4,434,479,728	4,275,733,532	5,695,949,875	6,065,573,607	6,296,784,443
504	IDA	40,668,854,314	51,890,205,764	64,253,891,168	76,047,761,438	87,370,298,662
505	ADB/ADF	11,867,786,183	13,363,606,078	15,339,687,750	24,934,681,611	27,989,431,903
506	U.S.A.	311,637,935	283,037,195	212,282,904	88,320,087	-
507	DENMARK	141,391,880	86,600,588	26,475,037	21,444,780	-
508	NETHERLANDS	-	-	-	-	-
509	OPEC	855,379,359	706,630,819	581,703,074	467,680,457	311,391,456
510	BADEA	271,028,137	515,554,731	634,465,721	650,199,519	706,702,971
511	FRANCE	11,634,812,673	11,293,017,555	11,918,842,982	10,839,178,709	11,018,455,722
512	EIB	1,742,760,376	2,084,161,007	2,070,572,351	2,527,645,683	3,049,284,331
513	SAUDI FUND	297,321,393	338,740,971	289,575,617	311,531,943	336,454,498
514	AUSTRIA	1,862,130,851	226,060,012	241,884,213	261,234,950	282,133,746
512	EEC	244,717,669	259,638,145	215,811,264	187,381,546	92,073,245
517	BELGIUM	1,715,346,896	1,902,640,937	2,318,370,744	3,060,519,003	3,285,696,573
518	FINLAND	390,624,590	251,399,575	268,997,545	290,517,349	313,758,737
519	CHINA	168,903,630	170,641,674	182,586,591	197,193,518	153,810,944
536	EXIM BANK OF CHINA	91,426,416,502	95,635,460,978	102,679,699,473	102,816,061,409	110,112,698,779
537	CHINA DEVELOPMENT BANK	-	-	-	12,026,499,408	12,988,619,360
520	SPAIN	1,854,257,664	1,456,062,936	1,557,987,343	1,302,203,106	1,230,039,444
521	KUWAIT	237,796,981	161,333,419	100,920,050	108,993,654	172,285,344
522	EXIM BANK OF KOREA	216,327,708	212,192,020	227,045,468	465,525,624	766,487,153
526	IFAD	848,608,221	1,216,926,039	1,612,697,903	1,903,632,006	2,170,986,417
527	NORDIC DEVELOPMENT FUND	112,324,365	157,275,951	168,285,267	181,748,089	196,287,936
530	EXIM BANK OF INDIA	1,093,795,945	1,114,548,230	1,192,566,607	1,112,875,445	378,447,809
531	STANDARD BANK -BVR	-	-	-	-	-
532	DEBUT INTERNATIONAL SVRNG BOND	-	-	-	-	-
542	2018 INTERNATIONAL SVRNG BOND (USD 2.0 BN)	-	-	-	159,810,903,137	-
534	ISRAEL	796,270,781	811,378,202	-	-	-
538	ABU DHABI	185,262,668	188,770,021	201,983,923	198,311,488	214,176,407
540	TDB SYND	173,833,287,489	56,976,398,104	5,850,234,009	-	-
541	POLAND	310,034,935	126,005,186	134,825,549	145,611,593	157,260,520
542	IBRD	1,182,457,083	873,663,489	934,819,933	3,729,587,099	10,413,997,756
543	IMF	-	13,325,452,457	29,352,944,323	46,905,231,910	75,791,203,667
544	2019 International SVRNG Bond (USD 900 Mn)	95,293,618,739	14,698,692,866	15,727,601,367	-	-
546	STANDARD BANK -SA Syndicated	-	12,572,249,567	13,452,307,036	2,925,862,762	-
548	AFREXIM BANK	-	16,553,527,805	17,712,274,752	8,733,780,792	-
535	NEW LOANS-REDEMPTIONS/DSSI	-	-	-	-	-
549	Exim Bank USA/PEFCO	16,510,076,964	16,823,318,041	9,000,475,155	-	-
550	2024 INTERNATIONAL SVRNG BOND (USD 1.5 BN)	-	-	-	-	86,297,887,694
543	2019 International SVRNG Bond (USD 1,200 Mn)	-	-	-	-	-
552	HUNGARY	-	24,695,103	85,573,983	92,419,901	56,664,548
		476,402,087,842	340,189,856,116	323,783,159,795	488,614,721,870	463,824,826,443

Table 13: External Debt Interest Payments from the Consolidated Fund (KSh)

CONSOLIDATED FUND SERVICES						
(1) 1002- PUBLIC DEBT						
2410100 - INTEREST ON EXTERNAL DEBT						
HEAD	CREDITOR	REVISED II ESTIMATES 2024/2025	PRINTED ESTIMATES 2025/2026	PRINTED ESTIMATES 2026/2027	PRINTED ESTIMATES 2027/2028	PRINTED ESTIMATES 2028/2029
		Kshs	Kshs	Kshs	Kshs	Kshs
501	GERMANY	737,600,139	628,777,902	548,157,186	641,542,222	602,951,211
502	ITALY	5,040,214,930	5,346,779,318	4,839,663,241	4,266,449,981	3,078,062,642
503	JAPAN	576,593,030	566,225,366	571,684,307	579,666,518	585,918,502
504	IDA	24,476,620,640	26,005,108,618	27,155,492,279	28,397,431,845	28,773,974,760
505	ADB/ADF	14,794,413,340	15,839,545,533	16,384,949,676	16,922,853,001	17,030,170,377
506	U.S.A.	23,424,068	14,377,279	6,923,776	1,362,274	-
535	NEW LOANS/1	5,598,352,856	22,117,789,174	14,562,847,184	22,410,167,190	14,000,000,000
508	NETHERLANDS	-				
509	OPEC	88,298,310	73,079,555	62,696,516	54,377,293	47,911,008
510	BADEA	73,939,035	72,811,392	71,662,605	70,630,378	69,035,635
511	FRANCE	1,701,006,731	1,781,468,780	1,722,509,548	1,651,662,509	1,602,119,903
512	EIB	607,079,578	616,727,307	612,285,644	612,767,357	592,733,769
513	SAUDI FUND	31,105,602	32,220,004	31,029,755	30,448,878	29,458,648
514	AUSTRIA	404,597,588	18,431,893	19,436,228	20,682,357	22,003,476
	SWITZERLAND	-				
512	EEC	8,907,665	6,778,481	4,602,214	2,692,504	1,072,029
517	BELGIUM	149,689,140	150,498,124	133,060,591	109,605,737	95,002,930
518	FINLAND	12,948,511	4,433,644	4,750,434	5,138,533	5,540,906
536	EXIM BANK OF CHINA	41,508,025,071	34,260,417,521	31,164,777,171	27,767,316,922	23,891,336,750
537	CHINA DEVELOPMENT BANK	506,574,217	1,168,398,533	2,033,284,482	2,078,800,088	1,712,570,052
520	SPAIN	129,268,544	112,051,673	108,442,582	99,424,318	93,015,581
521	KUWAIT	32,888,487	31,471,355	30,259,463	29,962,947	29,425,333
522	EXIM BANK OF KOREA	29,896,260	28,213,153	27,718,214	27,400,555	26,856,208
526	IFAD	279,298,680	310,865,542	321,502,262	331,809,559	339,228,372
527	NORDIC DEVELOPMENT FUND	22,605,279	22,706,715	23,034,046	23,513,659	23,922,591
530	EXIM BANK OF INDIA	311,384,388	249,930,055	216,397,671	177,618,995	154,071,338
531	STANDARD BANK -BVR	-				
532	DEBUT INTERNATIONAL SVRNG BOND (USD 2.75	-				
542	2018 INTERNATIONAL SVRNG BOND (USD 2.0 BN)	23,912,698,272	21,435,349,590	22,935,824,061	24,770,689,986	14,239,151,469
543	2019 INTERNATIONAL SVRNG BOND (USD 1.2 BN)	13,029,165,355	13,276,364,073	14,205,709,558	15,342,166,323	16,569,539,629
544	2019 INTERNATIONAL SVRNG BOND (USD 900 MN)	8,550,211,635	2,057,817,001	1,100,932,097	-	-
545	2021 INTERNATIONAL SVRNG BOND (USD 1 BN)	8,550,211,635	8,712,432,414	9,322,302,683	10,068,086,898	10,873,533,849
534	ISRAEL	108,175,460	48,170,847	-	-	-
538	ABU DHABI	25,276,138	21,229,123	17,665,564	13,749,188	9,494,713
540	TDB SYND	22,755,389,135	14,719,579,859.28	7,615,779,418.43	-	-
541	POLAND	18,685,956	19,005,433	19,378,926	19,949,598	20,371,353
542	IBRD	12,101,707,503	15,186,049,419	16,191,313,288	17,468,041,684	18,530,286,341
543	IMF	13,067,298,606	14,661,509,269	14,908,244,332	14,759,649,457	13,632,051,780
548	AFREXIM BANK	2,932,880,770	3,305,586,028	2,026,326,657	520,166,252	-
546	STANDARD BANK -SA Syndicated	4,202,279,759	2,300,379,841	1,206,807,716	144,660,695	-
549	Exim Bank USA/PEFCO	2,275,217,525	1,133,653,000	42,322,235	-	-
550	2024 INTERNATIONAL SVRNG BOND (USD 1.5 BN)	19,848,705,581	20,225,289,533	21,641,059,800	23,372,344,584	25,242,132,150
551	2025 INTERNATIONAL SVRNG BOND (USD 1.5 BN)	-	19,706,692,365	21,086,160,831	22,773,053,697	24,594,897,993
		228,522,635,418	246,268,214,714	232,976,994,242	235,565,883,981	216,517,841,300

Table 14: List of Publicly Guaranteed Debt (KSh million)

Agency	Year	Project	Creditor	Amount (Ksh. Mn)
KPA	2007	Mombasa Port Development Programme (Mombasa Port A)	Government of Japan	15,444,344,340
	2007	Mombasa Port Development Programme (Mombasa Port)	Government of Japan	1,388,568,145
	2015	Kenya Port Development Project-Phase II (Principal IIA)	Government of Japan	2,661,993,708
	2015	Kenya Port Development Project-Phase II (Principal I)	Government of Japan	24,066,290,202
	2021	DSSI Japan-Kenya Ports Authority (KE-P25)-Phase I	Government of Japan	195,303,593
	2021	DSSI Japan-Kenya Ports Authority (KE-P25)-Phase II	Government of Japan	234,343,596
Kengen Ltd	1995	Mombasa Diesel Generationg Power Plant	Government of Japan	183,554,477
	1997	Sondu Miriu Hydropower Project	Government of Japan	729,775,305
	2004	Sondu Miriu Hydropower Project II	Government of Japan	5,674,800,648
	2007	Sondu Miriu Hydropower Project Sangoro Power Plant	Government of Japan	2,688,334,492
	2010	Olkaria 1 Unit 4 and 5 Geothermal Power Project	Government of Japan	16,058,116,080
	2021	DSSI Japan for Kengen Loans Phase I	Government of Japan	631,778,251
	2021	DSSI Japan for Kengen Loans Phase II	Government of Japan	754,741,745
	2011	Rehabilitation and Upgrade of the Geothermal Plant Olkaria	Govt of Fed. Republic of Germany - GTZ	1,050,591,598
Kenya Airways	2017	Kenya Airways	MTC Trust & Corporate Services Limited	9,688,961,350
Total				81,451,497,529

E. Annexes

169. The following are annexes to this report:

- Annex Table 1, and Annex Table 2(a-b) on Macro and Fiscal Framework.
- Annex Table 3 on Key Allocations to Thematic Areas.
- Annex 1 on the Sample County Budget showing the Geographical Location for the County Governments of Baringo and Kwale for the FY 2024/25.
- Annex 2 on the Statement on Fiscal Impact and Timelines for Implementation of Gazette Notice No. Vol. CXXVI-No. 219 of 2024 on the Delineation and Transfer of Devolved Functions.
- Annex 3 on the Detailed Report on Public-Private Partnerships Projects.
- Annex 4 Statement of a Detailed Roadmap and Timelines on the Proposed Dissolution of the Six (6) Regional Development Authorities and the Eventual Transfer of Assets, Liabilities and Personnel to the Two Levels of Government by 30th June, 2025.

**THE NATIONAL TREASURY & ECONOMIC PLANNING
APRIL 30, 2025**

Annex Table 1: Macroeconomic Framework

	2022/23	2023/24	2024/25			2025/26			2026/27		2027/28		2028/29	
	Act.	Act.	Budget Estimates	Suppl. 1 Budget	Suppl. 2 Budget	BROP 2024	BPS 2025	Budget	BROP 2024	BPS 2025	BROP 2024	BPS 2025	BROP 2024	BPS 2025
<i>annual percentage change, unless otherwise indicated</i>														
National Account and Prices														
Real GDP	5.2	5.1	5.5	5.3	5.0	5.4	5.3	5.3	5.4	5.4	5.4	5.4	5.4	5.4
GDP Deflator	6.5	5.4	6.0	5.7	5.4	5.4	5.5	5.5	5.3	5.4	5.4	5.4	6.2	6.3
CPI Index (eop)	6.9	5.4	5.3	5.0	4.9	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
CPI Index (avg)	7.7	6.1	5.3	5.1	4.8	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Terms of Trade (-deterioration)	-1.3	-0.9	2.0	2.0	2.0	2.2	2.2	2.2	2.5	2.5	3.2	3.2	3.6	3.6
Money and Credit (end of period)														
Net domestic assets	11.5	-0.2	10.6	11.5	9.4	9.3	9.4	9.4	9.2	9.2	9.3	9.1	10.3	9.9
Net domestic credit to the Government	13.0	7.9	4.8	4.8	7.1	6.1	7.8	6.4	6.1	6.5	6.2	6.5	5.2	5.0
Credit to the rest of the economy	12.2	4.0	15.9	7.4	3.5	12.4	11.5	12.4	11.9	11.7	11.6	11.3	11.1	11.0
Broad Money, M3 (percent change)	13.4	6.0	12.2	12.1	10.2	10.6	10.5	10.5	10.4	10.4	10.6	10.5	10.7	10.6
Reserve money (percent change)	-5.9	18.7	12.1	-0.1	-1.8	10.5	10.4	10.4	10.3	10.3	10.5	10.4	10.6	10.5
<i>in percentage of GDP, unless otherwise indicated</i>														
Investment and Saving														
Investment	17.6	16.8	16.3	16.4	16.7	16.2	16.3	16.3	16.4	16.6	16.3	16.8	16.3	16.8
Central Government	4.2	4.2	3.4	4.2	4.2	4.8	4.3	4.1	5.0	4.7	5.1	4.7	5.6	5.1
Private	13.4	12.7	13.0	12.2	12.5	11.4	12.0	12.2	11.4	12.0	11.3	12.0	10.7	11.7
Gross National Savings	13.1	13.0	12.2	12.5	12.7	12.0	12.1	12.1	12.1	12.3	11.9	12.3	12.4	12.8
Central Government	-1.8	-1.6	1.4	-0.5	-1.2	0.6	-0.4	-0.6	1.1	0.8	1.5	1.2	2.4	2.1
Private	14.9	14.6	10.7	13.0	13.9	11.4	12.5	12.7	10.9	11.5	10.4	11.0	10.0	10.7
Central Government Budget														
Total revenue	16.5	17.1	18.5	16.9	17.6	17.6	17.6	17.2	18.0	17.7	18.3	17.9	18.3	18.1
Total expenditure and net lending	22.5	22.8	22.1	21.5	23.0	21.7	22.2	22.0	21.7	21.5	21.8	21.3	21.9	21.1
Overall Fiscal balance excl. grants	-6.0	-5.7	-3.6	-4.5	-5.4	-4.1	-4.7	-4.8	-3.7	-3.8	-3.4	-3.5	-3.6	-2.9
Overall Fiscal balance, incl. grants, cash basis	-5.6	-5.3	-3.3	-4.3	-5.1	-3.8	-4.4	-4.5	-3.4	-3.5	-3.2	-3.2	-3.4	-2.7
Statistical discrepancy	-0.2	-0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Overall Fiscal balance, incl. grants, cash basis- adj. discrepancy	-5.6	-5.3	-3.3	-4.3	-5.1	-3.8	-4.4	-4.5	-3.4	-3.5	-3.2	-3.2	-3.4	-2.7
Primary budget balance	-0.8	0.0	2.3	1.3	0.6	1.6	1.4	1.1	2.0	1.8	2.3	1.8	1.8	1.9
Net domestic borrowing	3.2	3.8	1.5	2.3	3.5	2.7	3.7	3.1	2.6	3.0	2.5	2.9	2.6	2.1
External Sector														
Exports value, goods and services	12.0	11.7	11.0	10.9	11.4	10.6	11.0	11.0	10.4	10.8	10.0	10.4	9.9	10.3
Imports value, goods and services	21.0	20.1	18.6	18.3	19.1	17.6	18.2	18.2	17.1	17.6	16.4	17.0	15.5	16.1
Current external balance, including official transfers	-4.5	-3.9	-4.2	-3.9	-4.0	-4.2	-4.3	-4.3	-4.3	-4.4	-4.4	-4.5	-3.9	-4.0
Gross reserves in months of next yr's imports	5.9	5.4	5.4	5.4	5.4	5.5	5.5	5.5	5.6	5.6	5.8	5.8	5.9	5.9
Gross reserves in months of this yr's imports	5.8	5.8	5.9	5.9	5.9	5.9	5.9	5.9	6.0	6.0	6.1	6.1	6.2	6.2
Public debt														
Nominal central government debt (eop), gross	71.9	66.7	64.3	62.8	65.7	60.5	63.8	64.7	58.2	62.1	55.8	59.4	53.2	56.4
Nominal debt (eop), net of deposits	68.5	63.4	61.6	59.8	62.6	57.9	61.1	62.0	55.8	59.6	53.6	57.1	51.2	54.3
Domestic (gross)	33.8	34.2	30.4	32.3	34.5	31.9	34.9	35.0	31.5	34.8	31.0	34.4	30.0	33.2
Domestic (net)	30.4	30.9	27.8	29.3	31.5	29.3	32.2	32.3	29.1	32.3	28.8	32.1	28.1	31.2
External	38.1	32.5	33.9	30.5	31.2	28.6	28.9	29.7	26.7	27.4	24.8	25.0	23.1	23.2
Memorandum Items:														
Nominal GDP (in Ksh Billion)	14,299	15,826	18,054	18,054	17,435	19,972	19,273	19,273	22,052	21,286	24,400	23,529	27,010	26,019
Nominal GDP (in US\$ Million)	110,970	114,789	136,337	136,337	131,348	154,301	148,757	148,757	170,426	164,208	189,060	181,274	209,114	200,079

Source: The National Treasury

Annex Table 2a: Fiscal Framework (KSh billion)

	2022/23	2023/24	2024/25			2025/26			2026/27		2027/28		2028/29	
	Act.	Act.	Budget Estimates	Suppl. 1 Budget	Suppl. 2 Budget	BROP 2024	BPS 2025	Budget	BROP 2024	BPS 2025	BROP 2024	BPS 2025	BROP 2024	BPS 2025
TOTAL REVENUE	2,360.5	2,702.7	3,343.2	3,060.0	3,067.7	3,516.6	3,383.9	3,316.9	3,968.1	3,758.7	4,470.4	4,201.2	4,935.5	4,717.1
Ordinary Revenue	2,041.1	2,288.9	2,917.2	2,631.4	2,580.9	3,018.8	2,835.0	2,757.0	3,424.7	3,176.5	3,876.4	3,566.4	4,286.3	4,025.0
Income Tax	941.6	1,042.8	1,230.2	1,180.3	1,165.2	1,320.7	1,324.3	1,284.8	1,473.3	1,494.9	1,643.4	1,655.9	1,845.2	1,851.4
Import duty (net)	130.1	133.9	187.4	160.0	152.5	201.3	163.0	162.9	222.5	180.1	253.3	209.0	219.9	219.9
Excise duty	264.5	276.7	429.6	324.8	315.0	389.6	332.7	335.5	454.4	372.7	516.5	418.0	469.3	469.3
Value Added Tax	550.4	645.5	812.2	723.8	694.3	820.3	775.0	771.7	941.2	890.5	1,049.0	1,024.3	1,182.6	1,200.9
Investment income	41.3	47.8	65.0	72.3	96.8	81.2	69.6	69.6	88.1	75.0	101.0	78.9	114.0	84.5
Other	113.2	142.2	192.8	170.2	157.1	205.7	170.4	132.5	245.3	163.2	313.2	180.2	455.3	199.0
Ministerial Appropriation in Aid	319.4	413.7	426.0	428.6	486.8	497.8	548.8	559.9	543.4	582.3	594.0	634.8	649.2	692.1
EXPENDITURE AND NET LENDING	3,221.0	3,605.2	3,992.0	3,880.8	4,007.5	4,329.3	4,297.5	4,239.9	4,782.0	4,574.1	5,309.1	5,017.1	5,911.3	5,477.1
Recurrent expenditure	2,311.6	2,678.4	2,841.9	2,826.2	2,948.4	3,076.9	3,144.1	3,119.2	3,382.9	3,256.2	3,761.3	3,573.5	4,084.1	3,822.0
Interest payments	687.3	840.7	1,009.9	1,009.9	995.8	1,081.2	1,129.4	1,097.7	1,195.7	1,142.5	1,324.2	1,173.6	1,402.9	1,195.9
Domestic interest	533.1	622.5	750.0	750.0	767.2	817.5	851.4	851.4	899.1	879.4	1,004.4	899.4	1,068.7	932.1
Foreign Interest	154.2	218.2	259.9	259.9	228.5	263.8	278.0	246.3	296.6	263.1	319.8	274.2	334.2	263.8
Pensions & Other CFS	120.4	143.9	169.2	190.4	190.3	214.8	205.2	205.2	234.4	211.2	255.9	218.7	278.3	224.0
Pensions	117.1	140.6	165.0	186.2	186.2	209.7	200.5	200.5	228.6	206.5	249.1	213.9	271.6	219.3
Other CFS	3.3	3.3	4.2	4.2	4.1	5.1	4.7	4.7	5.9	4.7	6.8	4.7	6.8	4.7
Contribution to Civil Service Pension Fund	29.6	34.2	34.4	37.0	37.0	35.1	34.4	34.4	35.8	35.5	36.6	36.5	38.4	37.6
Net Issues/Net Expenditure	1,234.1	1,372.7	1,344.8	1,305.4	1,407.6	1,434.4	1,453.1	1,451.9	1,578.2	1,528.2	1,776.0	1,776.0	1,963.2	1,963.2
O/W: Wages & Salaries	539.6	575.3	613.6	602.7	624.7	650.9	630.7	635.7	683.5	716.6	717.6	752.4	742.8	790.0
Free Secondary education	67.6	70.2	67.1	67.1	67.1	73.1	73.1	54.9	76.0	76.0	79.1	79.1	82.3	82.3
Free Primary Education	14.5	11.3	11.1	11.1	11.1	12.4	12.4	7.9	14.0	14.0	14.7	14.7	15.3	15.3
Junior Secondary School - Capitation		30.5	31.0	31.0	31.0	34.2	34.2	30.9	37.6	37.6	41.5	41.5	43.1	43.1
IEBC	19.9	4.6	1.1	1.2	1.2	1.3	1.3	5.9	1.3	1.3	16.4	16.4	29.2	29.2
Defense and NIS	172.2	205.4	212.5	212.3	223.9	212.3	236.4	239.0	220.8	220.8	229.7	229.7	238.8	238.8
Others	388.6	475.9	417.1	388.6	449.3	415.5	430.3	449.7	547.6	426.9	680.9	604.7	774.1	726.9
Ministerial Recurrent AIA	240.2	286.9	283.6	283.6	317.8	311.4	322.0	329.9	338.8	338.8	368.7	368.7	401.2	401.2
Development and Net lending	493.7	546.4	701.5	599.5	613.5	804.7	673.6	643.9	944.4	869.4	1,080.8	976.6	1,346.2	1,174.1
Domestically financed (Gross)	343.8	377.0	451.4	349.8	405.9	472.6	462.7	431.9	578.0	586.9	672.1	673.0	893.7	836.6
O/W Domestically Financed (Net)/NMS	264.5	250.2	309.0	204.9	236.9	286.1	235.9	201.9	373.4	343.4	446.9	406.9	645.7	545.7
Ministerial Development AIA	153.0	197.2	77.5	79.1	169.0	186.5	226.8	230.0	204.5	243.5	225.3	266.1	248.0	290.9
Foreign financed	137.6	151.9	242.2	241.7	181.8	321.5	200.2	201.4	355.8	271.9	398.0	293.0	441.9	326.9
Net lending	12.3	17.4	0.0	0.0	19.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Equalization Fund	0.0	0.0	8.0	8.0	6.2	10.6	10.6	10.6	10.6	10.6	10.6	10.6	10.6	10.6
County Transfers	415.8	380.4	444.5	451.1	445.6	442.7	474.9	474.9	443.6	443.6	462.0	462.0	476.0	476.0
Equitable Share	399.6	354.6	400.1	410.8	418.3	405.1	405.1	405.1	417.0	417.0	429.4	429.4	443.4	443.4
Conditional Allocation	16.2	25.8	44.4	40.2	27.4	37.7	69.8	69.8	32.7	26.6	32.7	32.7	32.7	32.7
Contingency Fund	0.0	0.0	4.0	4.0	0.0	5.0	5.0	2.0	5.0	5.0	5.0	5.0	5.0	5.0
Fiscal Balance (commitment basis excl. grants)	-860.5	-902.5	-648.8	-820.9	-939.8	-812.7	-913.7	-923.1	-813.9	-815.4	-838.8	-815.9	-975.8	-759.9
Grants	23.1	22.0	51.8	52.3	52.6	53.2	46.2	46.9	63.6	63.6	66.8	66.8	67.1	67.1
Fiscal Balance (incl. grants)	-837.4	-880.5	-597.0	-768.6	-887.2	-759.4	-867.4	-876.1	-750.3	-751.7	-771.9	-749.1	-908.7	-692.9
Adjustment to Cash Basis	37.0	45.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fiscal Balance (incl. grants) Cash Basis	-800.4	-835.1	-597.0	-768.6	-887.2	-759.4	-867.4	-876.1	-750.3	-751.7	-771.9	-749.1	-908.7	-692.9
Statistical discrepancy	-30.1	-16.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL FINANCING	770.3	818.3	597.0	768.6	887.2	759.4	867.4	876.1	750.3	751.7	771.9	749.1	908.7	692.9
Net Foreign Financing	310.8	222.7	333.8	355.5	281.5	213.7	146.8	284.2	174.9	107.5	152.0	64.0	202.4	138.3
Disbursements	548.2	760.5	664.5	686.2	757.9	713.9	623.9	624.4	662.3	572.3	779.7	674.7	739.3	624.3
Commercial Financing	102.2	286.9	168.8	168.8	382.6	221.2	221.2	221.2	145.6	145.6	224.1	224.1	140.0	140.0
Sustainability Linked Bond	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Project loans (AIA + Revenue)	136.2	155.8	226.0	225.0	151.6	300.9	210.9	211.4	324.9	234.9	363.8	258.8	407.5	292.5
o/w: Project loans (AIA)	74.2	68.3	113.8	113.8	71.6	157.9	107.9	86.5	163.6	118.6	183.3	123.3	205.3	135.3
Project Loans Revenue	62.0	87.4	112.1	111.2	79.9	143.0	103.0	124.9	161.2	116.2	180.6	135.6	202.2	157.2
Use of IMF SDR Allocation	42.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
OPEC Funds	0.0	0.0	0.0	0.0	8.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Programme Loans	266.9	317.8	269.8	292.4	215.3	191.8	191.8	191.8	191.8	191.8	191.8	191.8	191.8	191.8
o/w: P for R Programme Loans	23.6	18.2	3.5	3.5	9.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
IMF - EFF/ECF/RSF	82.8	135.1	138.3	138.3	50.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
World Bank DPO	138.9	154.1	101.3	123.9	129.8	170.5	170.5	170.5	170.5	170.5	170.5	170.5	170.5	170.5
AfDB	9.7	0.0	26.7	26.7	25.9	20.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3
Debt repayment - Principal	-237.4	-537.8	-330.7	-330.7	-476.4	-513.2	-477.0	-340.2	-487.4	-464.8	-627.8	-610.7	-536.9	-486.0
Net Domestic Financing	459.5	595.6	263.2	413.1	605.7	545.8	720.6	591.9	575.4	644.3	619.9	685.1	706.3	554.5
Memo items														
Gross Debt (Stock)	10,278.9	10,561.1	11,158.1	11,329.7	11,448.3	12,089.1	12,304.2	12,470.2	12,839.4	13,222.0	13,611.3	13,971.1	14,662.9	14,663.9
External Debt	5,446.6	5,150.8	5,484.7	5,506.3	5,432.4	5,720.0	5,579.2	5,716.6	5,894.9	5,824.0	6,046.9	5,888.1	5,939.4	6,026.4
Domestic Debt (gross)	4,832.3	5,410.3	5,673.5	5,823.4	6,016.0	6,369.1	6,725.0	6,753.7	6,944.5	7,397.9	7,564.4	8,083.0	8,723.6	8,637.6
Domestic Debt (net)	4,347.7	4,884.1	5,147.2	5,297.2	5,489.7	5,842.9	6,198.8	6,227.5	6,418.3	6,871.7	7,038.2	7,556.8	8,197.3	8,111.3
Financing gap	-67.1	-62.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Nominal GDP	14,299.2	15,826.4	18,054.3	18,054.3	17,434.5	19,971.6	19,272.8	19,272.8	22,051.5	21,285.6	24,399.5	23,529.5	27,009.9	26,018.8

Source: The National Treasury

Annex Table 2b: Fiscal Framework (percent of GDP)

	2022/23	2023/24	2024/25			2025/26			2026/27		2027/28		2028/29	
	Act.	Act.	Budget Estimates	Suppl. 1 Budget	Suppl. 2 Budget	BROP 2024	BPS 2025	Budget	BROP 2024	BPS 2025	BROP 2024	BPS 2025	BROP 2024	BPS 2025
TOTAL REVENUE	16.5	17.1	18.5	16.9	17.6	17.6	17.6	17.2	18.0	17.7	18.3	17.9	18.3	18.1
Ordinary Revenue	14.3	14.5	16.2	14.6	14.8	15.1	14.7	14.3	15.5	14.9	15.9	15.2	15.9	15.5
Income Tax	6.6	6.6	6.8	6.5	6.7	6.6	6.9	6.7	6.7	7.0	6.7	7.0	6.8	7.1
Import duty (net)	0.9	0.8	1.0	0.9	0.9	1.0	0.8	0.8	1.0	0.8	1.0	0.9	0.8	0.8
Excise duty	1.8	1.7	2.4	1.8	1.8	2.0	1.7	1.7	2.1	1.8	2.1	1.8	1.7	1.8
Value Added Tax	3.8	4.1	4.5	4.0	4.0	4.1	4.0	4.0	4.3	4.2	4.3	4.4	4.4	4.6
Investment income	0.3	0.3	0.4	0.4	0.6	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.4	0.3
Other	0.8	0.9	1.1	0.9	0.9	1.0	0.9	0.7	1.1	0.8	1.3	0.8	1.7	0.8
Ministerial Appropriation in Aid	2.2	2.6	2.4	2.4	2.8	2.5	2.8	2.9	2.5	2.7	2.4	2.7	2.4	2.7
EXPENDITURE AND NET LENDING	22.5	22.8	22.1	21.5	23.0	21.7	22.3	22.0	21.7	21.5	21.8	21.3	21.9	21.1
Recurrent expenditure	16.2	16.9	15.7	15.7	16.9	15.4	16.3	16.2	15.3	15.3	15.4	15.2	15.1	14.7
Interest payments	4.8	5.3	5.6	5.6	5.7	5.4	5.9	5.7	5.4	5.4	5.4	5.0	5.2	4.6
Domestic interest	3.7	3.9	4.2	4.2	4.4	4.1	4.4	4.4	4.1	4.1	4.1	3.8	4.0	3.6
Foreign Interest	1.1	1.4	1.4	1.4	1.3	1.3	1.4	1.3	1.3	1.2	1.3	1.2	1.2	1.0
Pensions & Other CFS	0.8	0.9	0.9	1.1	1.1	1.1	1.1	1.1	1.1	1.0	1.0	0.9	1.0	0.9
Pensions	0.8	0.9	0.9	1.0	1.1	1.0	1.0	1.0	1.0	1.0	1.0	0.9	1.0	0.8
Contribution to Civil Service Pension Fund	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.1	0.1
Net Issues/Net Expenditure	8.6	8.7	7.4	7.2	8.1	7.2	7.5	7.5	7.2	7.2	7.3	7.5	7.3	7.5
O/W: Wages & Salaries	3.8	3.6	3.4	3.3	3.6	3.3	3.3	3.3	3.1	3.4	2.9	3.2	2.7	3.0
Free Secondary education	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.4	0.3	0.3	0.3	0.3
Free Primary Education	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.1	0.1	0.1	0.1	0.1
Junior Secondary School - Capitation		0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
IEBC	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1
Defense and NIS	1.2	1.3	1.2	1.2	1.3	1.1	1.2	1.2	1.0	1.0	0.9	1.0	0.9	0.9
Others	2.7	3.0	2.3	2.2	2.6	2.1	2.2	2.3	2.5	2.0	2.8	2.6	2.9	2.8
Ministerial Recurrent AIA	1.7	1.8	1.6	1.6	1.8	1.6	1.7	1.7	1.5	1.6	1.5	1.6	1.5	1.5
Development and Net lending	3.5	3.5	3.9	3.3	3.5	4.0	3.5	3.3	4.3	4.1	4.4	4.2	5.0	4.5
Domestically financed (Gross)	2.4	2.4	2.5	1.9	2.3	2.4	2.4	2.2	2.6	2.8	2.8	2.9	3.3	3.2
O/W Domestically Financed (Net)/NMS	1.9	1.6	1.7	1.1	1.4	1.4	1.2	1.0	1.7	1.6	1.8	1.7	2.4	2.1
Ministerial Development AIA	1.1	1.2	0.4	0.4	1.0	0.9	1.2	1.2	0.9	1.1	0.9	1.1	0.9	1.1
Foreign financed	1.0	1.0	1.3	1.3	1.0	1.6	1.0	1.0	1.6	1.3	1.6	1.2	1.6	1.3
Net lending	0.1	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Equalization Fund	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0
County Transfers	2.9	2.4	2.5	2.5	2.6	2.2	2.5	2.5	2.0	2.1	1.9	2.0	1.8	1.8
Equitable Share	2.8	2.2	2.2	2.3	2.4	2.0	2.1	2.1	1.9	2.0	1.8	1.8	1.6	1.7
Conditional Allocation	0.1	0.2	0.2	0.2	0.2	0.2	0.4	0.4	0.1	0.1	0.1	0.1	0.1	0.1
Contingency Fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fiscal Balance (commitment basis excl. grants)	-6.0	-5.7	-3.6	-4.5	-5.4	-4.1	-4.7	-4.8	-3.7	-3.8	-3.4	-3.5	-3.6	-2.9
Grants	0.2	0.1	0.3	0.3	0.3	0.3	0.2	0.2	0.3	0.3	0.3	0.3	0.2	0.3
Fiscal Balance (incl. grants)	-5.9	-5.6	-3.3	-4.3	-5.1	-3.8	-4.5	-4.5	-3.4	-3.5	-3.2	-3.2	-3.4	-2.7
Adjustment to Cash Basis	0.3	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fiscal Balance (incl. grants) Cash Basis	-5.6	-5.3	-3.3	-4.3	-5.1	-3.8	-4.5	-4.5	-3.4	-3.5	-3.2	-3.2	-3.4	-2.7
Statistical discrepancy	-0.2	-0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL FINANCING	5.4	5.2	3.3	4.3	5.1	3.8	4.5	4.5	3.4	3.5	3.2	3.2	3.4	2.7
Net Foreign Financing	2.2	1.4	1.8	2.0	1.6	1.1	0.8	1.5	0.8	0.5	0.6	0.3	0.7	0.5
Disbursements	3.8	4.8	3.7	3.8	4.3	3.6	3.2	3.2	3.0	2.7	3.2	2.9	2.7	2.4
Commercial Financing	0.7	1.8	0.9	0.9	2.2	1.1	1.1	1.1	0.7	0.7	0.9	1.0	0.5	0.5
Sustainability Linked Bond	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Project loans (AIA + Revenue)	1.0	1.0	1.3	1.2	0.9	1.5	1.1	1.1	1.5	1.1	1.5	1.1	1.5	1.1
o/w: Project loans (AIA)	0.5	0.4	0.6	0.6	0.4	0.8	0.6	0.4	0.7	0.6	0.8	0.5	0.8	0.5
Project Loans Revenue	0.4	0.6	0.6	0.6	0.5	0.7	0.5	0.6	0.7	0.5	0.7	0.6	0.7	0.6
Programme Loans	1.9	2.0	1.5	1.6	1.2	1.0	1.0	1.0	0.9	0.9	0.8	0.8	0.7	0.7
o/w: P for R Programme Loans	0.2	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
IMF - EFF/ECF/RSF	0.6	0.9	0.8	0.8	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
World Bank DPO	1.0	1.0	0.6	0.7	0.7	0.9	0.9	0.9	0.8	0.8	0.7	0.7	0.6	0.7
AfDB	0.1	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Debt repayment - Principal	-1.7	-3.4	-1.8	-1.8	-2.7	-2.5	-2.5	-1.8	-2.2	-2.2	-2.6	-2.6	-2.0	-1.9
Net Domestic Financing	3.2	3.8	1.5	2.3	3.5	2.7	3.7	3.1	2.6	3.0	2.5	2.9	2.6	2.1
Memo items														
Gross Debt (Stock)	71.9	66.7	61.8	62.8	65.7	60.5	63.8	64.7	58.2	62.1	55.8	59.4	54.3	56.4
External Debt	38.1	32.5	30.4	30.5	31.2	28.6	28.9	29.7	26.7	27.4	24.8	25.0	22.0	23.2
Domestic Debt (gross)	33.8	34.2	31.4	32.3	34.5	31.9	34.9	35.0	31.5	34.8	31.0	34.4	32.3	33.2
Domestic Debt (net)	30.4	30.9	28.5	29.3	31.5	29.3	32.2	32.3	29.1	32.3	28.8	32.1	30.3	31.2
Financing gap	-0.5	-0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Nominal GDP	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Source: The National Treasury

Annex Table 3: Key Allocations to Thematic Areas in FY 2025/26 (KSh Million)

S/NO.	Thematic Areas	KSh. Million
1	Agriculture and Food Security	44,114.1
	Fertilizer Subsidy Programme	8,000.0
	Cotton Industry Revitalization	120.0
	National Edible Oil Crops Promotion Project	300.0
	Horticultural Produce Compliance Enhancement Project	245.0
	Sugar Reforms	2,000.0
	Food Security and Crop Diversification Project	193.5
	Kenya Cereal Enhancement Programme	556.0
	Pyrethrum Recovery	35.0
	Small Scale Irrigation and Value Addition Project	800.0
	Enable Youth Programme	850.0
	National Agricultural Value Chain Development Project (NAVCDP)	10,241.0
	Food Systems Resilience Project	5,759.7
	Establishment of Liquid Nitrogen Plants - KAGRC	69.3
	De-Risking, Inclusion & Value Enhancement of Pastoral Economic	2,300.0
	Kabonyo Fisheries & Aquaculture Training Center	500.0
	Aquaculture Business Development Project	2,406.7
	Kenya Marine Fisheries & Socio-Economic Development Project	2,475.0
	Livestock Value Chain Support Project	280.0
	Processing and Registration of Title deeds	1,097.7
	Digitization of Land Registries	712.0
	Construction of Land Registries	220.3
	Settlement of the Landless - BETA.	1,805.1
	National Land Value Index	50.0
	Geo Referencing of Land Parcels	200.0
	Development of Leather Industrial Park - Kenanie	200.0
	Kenya Livestock Commercialization Programme (KeLCoP)	1,571.0
	Towards Ending Drought Emergencies in Kenya (TWEDE)	318.0
	Embryo Transfer Project	74.8
	Agricultural Finance Corporation	200.0
	Development of Inventory for Public Land	34.1
	Final Survey and Vesting of Compulsory Acquired Public Land	200.0
	Compulsory Land Acquisition.	300.0

Annex Table 3: Key Allocations to Thematic Areas in FY 2025/26 (KSh Million) ... Cont'd

S/NO.	Thematic Areas	KSh. Million
2	Transport	37,934.3
	Riruta - Lenana - Ngong Railway Line	3,266.0
	Acquisition of Ferries for Lake Victoria	110.4
	Nairobi Bus Rapid Transport Project	331.2
	SGR:Land acquisition & Construction of Public institutions Phase 1	2,700.0
	Rehabilitation of Longonot - Malaba MGR Phase II	2,043.0
	Mombasa MGR Station-Miritini MGR station link	681.0
	Revitalization & Construction of Voi-Taveta of Transshipment facility	550.0
	Upgrade of RTI Infrastructure	500.0
	Development of SGR Phase 2B and 2C - 369KM	16,506.0
	Acquisition of MGR Locomotives	483.0
	Construction of Logistics Hub in Athi River	150.0
	Construction of SGR Overhaul Workshop	2,315.0
	Promotion of E-Mobility Project	133.1
	Supply & Commissioning of Kenya Railways Rolling Stock	530.4
	Acquisition of SGR Locomotives Wheelsets	2,204.0
	Installation of SGR Passenger Ticketing System	300.0
	Flood Mitigation Works	2,000.0
	Kenya Ferry (a Ramp in Mombasa)	1,000.0
	Mombasa - Nairobi - Naivasha SGR Maintenance Work	800.0
	Kenya Railways (Stone Refill)	1,000.0
	Airstrips Construction/Expansion	331.2
3	Roads	190,309.3
	Construction of Roads and Bridges	30,905.5
	Rehabilitation of Roads	43,821.5
	Maintenance of Roads	115,582.3
4	Energy	61,098.1
	Geothermal Generation	11,578.6
	Alternative Energy Technologies	2,296.9
	National Grid System	31,836.4
	Rural Electrification	14,519.4
	Development of Nuclear Energy	613.8
	Coal Exploration and Mining	253.0

Annex Table 3: Key Allocations to Thematic Areas in FY 2025/26 (KSh Million) ... Cont'd

S/NO.	Thematic Areas	KSh. Million
5	Housing & Urban Development and Public Works	119,799.6
	Social and Physical Infrastructure	16,500.0
	Construction of Housing Units for National Police	3,500.0
	Maintenance of Government Pool Houses	820.0
	Kenya Urban Programme (KenUP)	13,515.0
	Construction of Affordable Housing Units	64,500.0
	Construction of Social Housing Units	10,500.0
	Building Climate Resilience of the Urban Poor Programme (BCRUP)	200.0
	Construction of County Headquarters-BETA	454.0
	Regulation of Constructions	2,428.7
	Construction of Foot Bridges	184.0
	Kenya Informal Settlement Improvement Project - Phase II	7,197.9
6	Information, Communication and Technology	13,201.4
	Maintenance & Rehabilitation of Last Mile County Connectivity	127.6
	Kenya Digital Economy Acceleration Project	3,688.0
	Construction of KAIST at Konza Technopolis	2,327.6
	Konza Data Center & Smart City Facilities	3,110.4
	Digital Superhighway	552.0
	Government Shared Services	413.2
	Digital Hubs	552.0
	Maintenance & Rehabilitation of NOFBI II Cable	110.4
	Maintenance & Rehabilitation of NOFBI II Expansion Cable	750.0
	Connectivity to Konza Data Centre & Smart City	189.3
	Connectivity to Health Facilities	187.7
	Maintenance & Rehabilitation of LMCC Network Phases I-III	193.2
	E-government Procurement	1,000.0
7	National Security	425,338.0
	National Intelligence Service	51,447.2
	Defence	200,322.9
	Leasing of Police Motor Vehicles	10,012.0
	Police Modernization Programme	3,600.0
	Construction & Modernization of National Forensic Facilities	1,150.0
	National Police Service	123,874.8
	Prison Services	34,931.1

Annex Table 3: Key Allocations to Thematic Areas in FY 2025/26 (KSh Million) ... Cont'd

S/NO.	Thematic Areas	KSh. Million
8	Governance and Justice	41,111.4
	Public Prosecution	4,181.6
	Ethic and Anti-Corruption	4,370.0
	Judiciary	26,662.8
	General and By-elections	5,897.0
9	Education Sector	659,804.0
	Free Day Secondary Education	54,885.6
	Junior Secondary School Capitation	30,918.4
	Free Primary Education	7,908.5
	School Feeding Programme	3,000.0
	Secondary and Primary Infrastructure Improvement	646.8
	Digital Literacy Programme & ICT Integration in Secondary Schools	300.0
	Kenya Primary Education Equity in Learning Program	13,329.0
	Kenya Secondary Education Quality Improvement Project	2,300.0
	Construction of Classrooms in JSS	130.6
	Competency Based Curriculum _ Training of Teachers	1,600.3
	Assembly of Assistive Devices - KISE	280.0
	Teachers Service Commission	385,480.0
	ICT Infrastructure to support Competency Based Curriculum Assessment- BETA	25.0
	Construction and Equipping TTIs and Vocational Training Centers(Ongoing)	937.6
	East Africa Skills Transformation and Regional Integration	600.0
	Promotion of Youth Employment thro' Scholarships - Wings to Fly	462.0
	Technical, Vocational Education Training & Entrepreneurship	4,002.9
	Higher Education Loans Board to TVET and University Students	41,145.9
	Scholarship for University Students	16,921.2
	University Education	86,287.3
	Research, Science, Technology and Innovation	942.9
	Scholarship for TVET Students	2,500.0
	Capitation for TVET Students	5,200.0

Annex Table 3: Key Allocations to Thematic Areas in FY 2025/26 (KSh Million) ... Cont'd

S/NO.	Thematic Areas	KSh. Million
10	Health Sector	132,404.9
	Kenyatta National Hospital	18,867.4
	Moi Referral and Teaching Hospital	10,870.4
	Kenya Medical Research Institute	2,689.3
	Kenya Medical Supplies Authority	5,152.6
	Kenya Medical Training College	8,855.7
	Kenyatta University Teaching Referral & Research Hospital (KUTRRH).	6,781.4
	Mwai Kibaki Teaching & Referral Hospital Othaya	1,352.8
	Jaramogi Oginga Odinga Teaching and Referral Hospital	2,831.3
	Mathari National Teaching and Referral Hospital	1,954.2
	Arrears for Doctors/Health Workers	1,750.0
	Provision for Interns	4,026.0
	Training for Health Personnel	403.0
	Community Health Promoters	3,234.9
	Primary Health Care Fund	13,100.0
	The Emergencies, Chronic & Critical Illness Fund	10,000.0
	Cover for the Elderly and Severely Disabled	760.4
	Universal Health Coverage Coordination & Management Unit(UHC Health Workers)	4,062.2
	East Africa's Centre of Excellence for Skills & Tertiary Education(I&II)	600.0
	Renovation/Equipping Buildings- Mathari Teaching & Referral Hospital	100.0
	Strengthening of Cancer Management at KNH	150.0
	Global Fund (HIV, Malaria)	18,493.4
	Construction of a Cancer Centre at Kisii Level 5 Hospital	1,000.0
	Human Vaccine Production - BETA	100.0
	Construction and Equipping KMTCs	750.0
	Vaccines and Immunizations	4,627.0
	Expansion of Comprehensive Cancer- KUTRRH	100.0
	Procurement of Equipment at the National Blood Transfusion Services	300.0
	Procurement of Family Planning & Reproductive Health Commodities	500.0
	Reproductive, Maternal, Neonatal Child & Adolescent Health project	3,800.0
	KNH Burns and Pediatrics Centre	1,263.0
	Upgrading of Maternal & New Born Units Project-VAMED-FINLAND	1,200.0
	Supply of Medical Equipment & Fight for Maternal & Infant Mortality	100.0
	Refurbishment/Renovation and Replacement of Obsolete Equipment - KNH	200.0
	Integrated Reproductive Health Programme	750.0
	Health emergency Preparedness, Responses& Resilience Programme	1,100.0
	Snake Anti-venom Processing Plant Facility	250.0
	County Health Facilities Improvement & Equipping	330.0

Annex Table 3: Key Allocations to Thematic Areas in FY 2025/26 (KSh Million) ... Cont'd

S/NO.	Thematic Areas	KSh. Million
11	Manufacturing and Industrialization	18,686.3
	Infrastructure and Civil Works Development - KITI	57.3
	Development of SEZ Textile Park Naivasha	504.0
	Flagship Export Processing Zone Hubs (EPZA)-BETA	705.0
	Development of Athi River Textile Hub. EPZA	602.0
	Establishment of Commodities Exchange Platform	135.0
	Warehouse Receipt System Council	134.8
	Establishment of One Stop Centre (OSC) for Investment Office	73.0
	Industrial Research Laboratories – KIRDI	500.0
	Kenya Industry and Entrepreneurship Project	300.0
	Construction of Constituency Industrial Centers	108.8
	Centre for Entrepreneurship Project	550.0
	Construction of Milk Factory-Narok	400.0
	Nandi Dairy Union Processing Plant	100.0
	Dairy Processing (Powdered Milk)	400.0
	Upgrading of Runyenjes Milk Factory	200.0
	Coffee Debt Waiver	2,000.0
	Coffee Cherry Revolving Fund	2,000.0
	Coffee Industry Revitalization - BETA	124.4
	Modernization of Coffee Factories	100.0
	Modernization and Revitalization of Cotton Ginneries	120.0
	Rural Kenya Financial Inclusion Facility (RK-FINFA)	1,272.0
	Supporting Access to Finance & Enterprise Recovery (SAFER)	2,800.0
	Establishment of County Integrated Agro-Industrial Parks	4,500.0
	Hustlers Fund	1,000.0
12	Social Protection and Affirmative Action	43,166.5
	Cash Transfer to Elderly Persons	25,689.3
	Cash Transfer to Orphans and Vulnerable Children	8,930.7
	Cash Transfers to Persons with Severe Disability	1,503.7
	National Drought Emergency Fund	165.6
	Hunger Safety Net Programme	4,919.0
	Kenya Social and Economic Inclusion Project	148.1
	National Development Fund for Persons With Disabilities (PWDs)	150.0
	National Fund for the Disabled of Kenya	1,000.0
	Presidential Bursary	100.0
	Child Welfare Society of Kenya	200.0
	National Autism Support Programme	90.0
	National Albinism Support Programme	90.0
	Street Families Rehabilitation Trust Fund (SFRTF)	180.0

Annex Table 3: Key Allocations to Thematic Areas in FY 2025/26 (KSh Million) ... Cont'd

S/NO.	Thematic Areas	KSh. Million
13	Equity, Poverty Reduction, Women and Youth Empowerment	107,200.4
	National Youth Opportunity Towards Achievement(NYOTA)	3,577.0
	National Youth Service (NYS)	10,164.7
	Promotion of Youth Employment and Vocational Training in Kenya I	643.9
	Kenya Jobs Economic Transformation (KJET)	798.0
	Youth Empowerment Centers	79.5
	Youth Enterprise Development Fund	307.7
	Youth Employment and Enterprise (Uwezo Fund)	50.0
	Women Enterprise Fund	352.8
	Sanitary Towels	940.0
	National Government Affirmative Action Fund	4,000.0
	National Government Constituency Development Fund	58,797.7
	Equalization Fund	10,590.0
	Strengthening Prevention & Response to GBV in Kenya	254.0
	Eradicate FGM by 2030	110.0
	Kenya Devolution Support Programme No. II	15,885.1
	East African Regional Statistics Programme For Results	650.0
14	Sports Culture, Recreation and Tourism	32,260.8
	Sports, Arts and Social Development Fund	17,336.0
	Tourism Promotion Fund (TPF)	5,900.0
	Tourism Fund	8,193.0
	Anti-Doping Agency of Kenya	235.2
	Sports Kenya	401.9
	Kenya Academy of Sports	194.7
15	Environmental Protection, Water & Natural Resources	100,938.1
	Forests Resources Conservation and Management	11,075.2
	Forests Research and Development	1,683.4
	Meteorological Service	1,602.6
	Environment Management and Protection	3,541.4
	Water Resources Management	16,598.2
	Water and Sewerage Infrastructure Development	24,747.2
	Water Storage and Flood Control	2,172.2
	Irrigation and Land Reclamation	14,124.6
	Water Harvesting and Storage for Irrigation	964.8
	Wildlife Security, Conservation and Management	11,976.0
	Wildlife Research and Development	952.6
	Kenya Financing Locally Led Climate Action (FLOCA)	11,500.0
	TOTAL	2,027,367.3

X. ANNEX 1 ON THE SAMPLE COUNTY BUDGET SHOWING THE GEOGRAPHICAL LOCATION FOR THE COUNTY GOVERNMENTS OF BARINGO AND KWALE FOR THE FY 2024/25

VOTE D4465 BARINGO - MINISTRY OF TRANSPORT AND INFRASTRUCTURE											
Development Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-24 TO JUN-25											
Head	Sub Head	ITEM-SOURCE-PROGRAMME- GEOGRAPHICAL	TITLE AND DETAILS	Printed Estimate	Reallocation Transfer	Supplementary Estimates	Approved Estimates	Cumulativ Expenditur	Outstanding Commitme	Total Payment Commitme	Balance
				Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes
2			County Roads								
	1		County Roads Headquarters								
		2211201-00001001-0202014460-44600202	Refined Fuels and Lubricants for Transport	1,000,000	0	-1,000,000	0	0	0	0	0
		2211201-00001001-0202014460-44600204	Refined Fuels and Lubricants for Transport	1,750,000	0	-750,000	1,000,000	1,000,000	0	1,000,000	0
		2211201-00001001-0202014460-44600205	Refined Fuels and Lubricants for Transport	2,000,000	0	0	2,000,000	2,000,000	0	2,000,000	0
		2211201-00001001-0202014460-44600206	Refined Fuels and Lubricants for Transport	2,000,000	0	0	2,000,000	2,000,000	0	2,000,000	0
		2211201-00001001-0202014460-44600302	Refined Fuels and Lubricants for Transport	3,000,000	0	2,000,000	5,000,000	5,000,000	0	5,000,000	0
		2211201-00001001-0202014460-44600304	Refined Fuels and Lubricants for Transport	5,500,000	0	0	5,500,000	2,000,000	1,499,549	3,499,549	2,000,451
		2211201-00001001-0202014460-44600305	Refined Fuels and Lubricants for Transport	850,000	0	0	850,000	850,000	0	850,000	0
		2211201-00001001-0202014460-44600402	Refined Fuels and Lubricants for Transport	2,250,000	0	2,000,000	4,250,000	2,650,000	250,000	2,900,000	1,350,000
		2211201-00001001-0202014460-44600404	Refined Fuels and Lubricants for Transport	7,400,000	0	0	7,400,000	6,400,000	0	6,400,000	1,000,000
		2211201-00001001-0202014460-44600502	Refined Fuels and Lubricants for Transport	10,400,000	0	400,000	10,800,000	9,100,000	0	9,100,000	1,700,000
		2211201-00001001-0202014460-44600503	Refined Fuels and Lubricants for Transport	2,000,000	0	0	2,000,000	2,000,000	0	2,000,000	0
		2211201-00001001-0202014460-44600504	Refined Fuels and Lubricants for Transport	1,400,000	0	1,700,000	3,100,000	3,100,000	0	3,100,000	0
		2211201-00001001-0202014460-44600602	Refined Fuels and Lubricants for Transport	5,000,000	0	0	5,000,000	5,000,000	0	5,000,000	0
		2211201-00001001-0202014460-44600603	Refined Fuels and Lubricants for Transport	7,500,000	0	0	7,500,000	5,500,000	2,000,000	7,500,000	0
		2211201-00001001-0202014460-44600604	Refined Fuels and Lubricants for Transport	4,500,000	0	1,500,000	6,000,000	2,500,000	2,000,000	4,500,000	1,500,000
		2211201-00001001-0202014460-44600605	Refined Fuels and Lubricants for Transport	3,000,000	0	300,000	3,300,000	2,295,205	0	2,295,205	1,004,795
		2211201-00001001-0202014460-44600606	Refined Fuels and Lubricants for Transport	9,000,000	0	2,000,000	11,000,000	8,000,000	3,000,000	11,000,000	0
		2211201-00001001-0202014460-44600607	Refined Fuels and Lubricants for Transport	3,800,000	0	300,000	4,100,000	0	0	0	4,100,000
		3110402-00001001-0202014460-44600001	Access Roads	0	0	2,000,000	2,000,000	0	0	0	2,000,000
		3110402-00001001-0202014460-44600102	Access Roads	4,000,000	0	0	4,000,000	3,499,750	0	3,499,750	500,250
		3110402-00001001-0202014460-44600103	Access Roads	0	0	4,494,425	4,494,425	0	4,494,425	4,494,425	0
		3110402-00001001-0202014460-44600104	Access Roads	3,000,000	0	-3,000,000	0	0	0	0	0
		3110402-00001001-0202014460-44600105	Access Roads	8,000,000	0	0	8,000,000	0	7,999,805	7,999,805	195
		3110402-00001001-0202014460-44600106	Access Roads	4,200,000	0	0	4,200,000	0	2,997,926	2,997,926	1,202,074
		3110402-00001001-0202014460-44600108	Access Roads	6,000,000	0	3,000,000	9,000,000	0	4,988,060	4,988,060	4,011,940
		3110402-00001001-0202014460-44600203	Access Roads	6,300,000	0	5,000,000	11,300,000	5,997,350	5,300,000	11,297,350	2,650
		3110402-00001001-0202014460-44600204	Access Roads	250,000	0	-250,000	0	0	0	0	0
		3110402-00001001-0202014460-44600205	Access Roads	1,500,000	0	0	1,500,000	0	1,500,000	1,500,000	0
		3110402-00001001-0202014460-44600206	Access Roads	1,800,000	0	1,500,000	3,300,000	0	2,399,932	2,399,932	900,068
		3110402-00001001-0202014460-44600302	Access Roads	3,000,000	0	2,700,000	5,700,000	2,979,600	2,500,000	5,479,600	220,400

VOTE D4465 BARINGO - MINISTRY OF TRANSPORT AND INFRASTRUCTURE											
Development Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-24 TO JUN-25											
Head	Sub Head	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	Printed Estimate	Reallocation Transfer	Supplementary Estimates	Approved Estimates	Cumulative Expenditure	Outstanding Commitment	Total Payment Commitment	Balance
				Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes
2			County Roads								
	1		County Roads Headquarters								
		3110402-00001001-0202014460-44600303	Access Roads	3,500,000	0	0	3,500,000	0	2,500,000	2,500,000	1,000,000
		3110402-00001001-0202014460-44600304	Access Roads	5,050,000	0	500,000	5,550,000	0	5,492,981	5,492,981	57,019
		3110402-00001001-0202014460-44600305	Access Roads	2,700,000	0	1,000,000	3,700,000	0	3,700,000	3,700,000	0
		3110402-00001001-0202014460-44600306	Access Roads	500,000	0	1,500,000	2,000,000	0	1,998,810	1,998,810	1,190
		3110402-00001001-0202014460-44600402	Access Roads	3,000,000	0	0	3,000,000	0	2,998,252	2,998,252	1,748
		3110402-00001001-0202014460-44600403	Access Roads	0	0	6,100,000	6,100,000	0	6,095,220	6,095,220	4,780
		3110402-00001001-0202014460-44600502	Access Roads	1,000,000	0	-1,000,000	0	0	0	0	0
		3110402-00001001-0202014460-44600503	Access Roads	4,700,000	0	0	4,700,000	0	4,700,000	4,700,000	0
		3110402-00001001-0202014460-44600602	Access Roads	2,000,000	0	-500,000	1,500,000	0	1,500,000	1,500,000	0
		3110402-00001001-0202014460-44600603	Access Roads	2,000,000	0	0	2,000,000	0	1,999,434	1,999,434	566
		3110402-00001001-0202014460-44600606	Access Roads	2,000,000	0	-2,000,000	0	0	0	0	0
		3110499-00001001-0202014460-44600102	Construction of Roads - Other	8,000,000	0	0	8,000,000	0	7,991,640	7,991,640	8,360
		3110499-00001001-0202014460-44600104	Construction of Roads - Other	3,000,000	0	0	3,000,000	0	3,000,000	3,000,000	0
		3110499-00001001-0202014460-44600106	Construction of Roads - Other	2,000,000	0	0	2,000,000	0	1,999,382	1,999,382	618
		3110499-00001001-0202014460-44600302	Construction of Roads - Other	12,500,000	0	2,700,000	15,200,000	0	11,897,668	11,897,668	3,302,332
		3110499-00001001-0202014460-44600303	Construction of Roads - Other	1,500,000	0	0	1,500,000	0	1,500,000	1,500,000	0
		3110499-00001001-0202014460-44600304	Construction of Roads - Other	3,500,000	0	0	3,500,000	0	3,500,000	3,500,000	0
		3110499-00001001-0202014460-44600305	Construction of Roads - Other	8,525,000	0	-2,700,000	5,825,000	3,490,880	2,000,000	5,490,880	334,120
		3110499-00001001-0202014460-44600306	Construction of Roads - Other	4,500,000	0	-2,000,000	2,500,000	0	2,000,000	2,000,000	500,000
		3110499-00001001-0202014460-44600402	Construction of Roads - Other	4,500,000	0	-2,000,000	2,500,000	1,250,000	1,249,494	2,499,494	506
		3110499-00001001-0202014460-44600502	Construction of Roads - Other	0	0	600,000	600,000	0	0	0	600,000
		3110499-00001001-0202014460-44600503	Construction of Roads - Other	4,000,000	0	0	4,000,000	0	4,000,000	4,000,000	0
		3110499-00001001-0202014460-44600602	Construction of Roads - Other	15,000,000	0	1,000,000	16,000,000	0	15,487,882	15,487,882	512,118
		3110499-00001001-0202014460-44600603	Construction of Roads - Other	10,600,000	0	0	10,600,000	0	10,600,000	10,600,000	0
		3110499-00001001-0202014460-44600604	Construction of Roads - Other	2,562,757	0	2,000,000	4,562,757	3,841,486	700,000	4,541,486	21,271
		3110499-00001001-0202014460-44600605	Construction of Roads - Other	2,000,000	0	-1,000,000	1,000,000	0	998,006	998,006	1,994
		3110499-00001001-0202014460-44600606	Construction of Roads - Other	7,800,000	0	0	7,800,000	0	7,800,000	7,800,000	0
		3110499-00001001-0202014460-44600607	Construction of Roads - Other	4,500,000	0	3,000,000	7,500,000	1,498,875	6,000,685	7,499,560	440
		3110501-00001001-0202014460-44600203	Bridges	0	0	1,500,000	1,500,000	0	1,497,792	1,497,792	2,208
		3110501-00001001-0202014460-44600204	Bridges	3,000,000	0	-1,000,000	2,000,000	0	1,997,816	1,997,816	2,184

VOTE D4465 BARINGO - MINISTRY OF TRANSPORT AND INFRASTRUCTURE											
Development Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-24 TO JUN-25											
Head	Sub Head	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	Printed Estimate	Reallocation Transfer	Supplementary Estimates	Approved Estimates	Cumulative Expenditur	Outstanding Commitme	Total Payment Commitme	Balance
				Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes
2			County Roads								
	1		County Roads Headquarters								
		3110501-00001001-0202014460-44600206	Bridges	1,500,000	0	0	1,500,000	0	1,499,532	1,499,532	468
		3110501-00001001-0202014460-44600302	Bridges	6,000,000	0	1,000,000	7,000,000	0	1,000,000	1,000,000	6,000,000
		3110501-00001001-0202014460-44600304	Bridges	5,000,000	0	-500,000	4,500,000	0	3,298,081	3,298,081	1,201,919
		3110501-00001001-0202014460-44600306	Bridges	3,500,000	0	-1,500,000	2,000,000	0	0	0	2,000,000
		3110501-00001001-0202014460-44600604	Bridges	1,000,000	0	-700,000	300,000	0	300,000	300,000	0
		3110501-00001001-0202014460-44600605	Bridges	1,000,000	0	0	1,000,000	0	1,000,000	1,000,000	0
		3110501-00001001-0202014460-44600607	Bridges	3,000,000	0	0	3,000,000	0	3,000,000	3,000,000	0
		3110599-00001001-0202014460-44600203	Other Infrastructure and Civil Works	0	0	1,500,000	1,500,000	0	1,498,600	1,498,600	1,400
		3110599-00001001-0202014460-44600204	Other Infrastructure and Civil Works	0	0	400,000	400,000	0	398,050	398,050	1,950
		3110599-00001001-0202014460-44600205	Other Infrastructure and Civil Works	0	0	1,000,000	1,000,000	0	1,000,000	1,000,000	0
		3110599-00001001-0202014460-44600305	Other Infrastructure and Civil Works	0	0	400,000	400,000	0	0	0	400,000
		3110599-00001001-0202014460-44600605	Other Infrastructure and Civil Works	0	0	1,000,000	1,000,000	0	0	0	1,000,000
		3111201-00001001-0202014460-44600001	Overhaul of Plant, Machinery and Equipment	0	0	2,000,000	2,000,000	0	1,996,000	1,996,000	4,000
		3111201-00001001-0202014460-44600204	Overhaul of Plant, Machinery and Equipment	250,000	0	-250,000	0	0	0	0	0
		3111201-00001001-0202014460-44600302	Overhaul of Plant, Machinery and Equipment	3,000,000	0	0	3,000,000	0	3,000,000	3,000,000	0
		4130201-00001001-0202014460-44600001	Domestic Payables - from Previous Financial Years	0	0	16,929,246	16,929,246	11,049,231	0	11,049,231	5,880,015
		4130201-00001001-0202014460-44600102	Domestic Payables - from Previous Financial Years	0	0	9,486,500	9,486,500	4,478,500	3,999,863	8,478,363	1,008,137
		4130201-00001001-0202014460-44600105	Domestic Payables - from Previous Financial Years	0	0	12,490,286	12,490,286	4,494,250	7,990,286	12,484,536	5,750
		4130201-00001001-0202014460-44600106	Domestic Payables - from Previous Financial Years	0	0	3,000,000	3,000,000	0	3,000,000	3,000,000	0
		4130201-00001001-0202014460-44600203	Domestic Payables - from Previous Financial Years	0	0	11,500,000	11,500,000	999,950	4,500,000	5,499,950	6,000,050
		4130201-00001001-0202014460-44600205	Domestic Payables - from Previous Financial Years	0	0	2,000,000	2,000,000	2,000,000	0	2,000,000	0
		4130201-00001001-0202014460-44600206	Domestic Payables - from Previous Financial Years	0	0	2,500,000	2,500,000	2,497,364	0	2,497,364	2,636
		4130201-00001001-0202014460-44600302	Domestic Payables - from Previous Financial Years	0	0	6,761,050	6,761,050	0	6,758,454	6,758,454	2,596
		4130201-00001001-0202014460-44600303	Domestic Payables - from Previous Financial Years	0	0	4,133,000	4,133,000	4,133,000	0	4,133,000	0
		4130201-00001001-0202014460-44600305	Domestic Payables - from Previous Financial Years	3,140,800	0	0	3,140,800	1,698,125	1,400,000	3,098,125	42,675
		4130201-00001001-0202014460-44600404	Domestic Payables - from Previous Financial Years	0	0	5,999,778	5,999,778	3,499,800	2,499,978	5,999,778	0
		4130201-00001001-0202014460-44600503	Domestic Payables - from Previous Financial Years	0	0	3,668,863	3,668,863	1,568,860	2,083,943	3,652,803	16,060
		4130201-00001001-0202014460-44600504	Domestic Payables - from Previous Financial Years	0	0	500,000	500,000	500,000	0	500,000	0
		4130201-00001001-0202014460-44600602	Domestic Payables - from Previous Financial Years	0	0	16,992,225	16,992,225	9,984,828	7,002,514	16,987,342	4,883

VOTE D4465 BARINGO - MINISTRY OF TRANSPORT AND INFRASTRUCTURE											
Development Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-24 TO JUN-25											
Head	Sub Head	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	Printed Estimate	Reallocation Transfer	Supplementary Estimates	Approved Estimates	Cumulative Expenditur	Outstanding Commitme	Total Payment Commitme	Balance
				Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes
2			County Roads								
	1		County Roads Headquarters								
		4130201-00001001-0202014460-44600603	Domestic Payables - from Previous Financial Years	0	0	9,198,750	9,198,750	998,750	8,200,000	9,198,750	0
		4130201-00001001-0202014460-44600604	Domestic Payables - from Previous Financial Years	0	0	6,859,460	6,859,460	2,998,125	1,800,000	4,798,125	2,061,335
		4130201-00001001-0202014460-44600605	Domestic Payables - from Previous Financial Years	0	0	2,302,436	2,302,436	0	0	0	2,302,436
		4130201-00001001-0202014460-44600607	Domestic Payables - from Previous Financial Years	0	0	1,782,108	1,782,108	0	0	0	1,782,108
		3110501-00001001-0202024460-44600202	Bridges	1,000,000	0	494,000	1,494,000	0	0	0	1,494,000
		3110501-00001001-0202024460-44600403	Bridges	3,100,000	0	-3,100,000	0	0	0	0	0
		3110501-00001001-0202024460-44600606	Bridges	1,000,000	0	1,500,000	2,500,000	0	2,500,000	2,500,000	0
		3110501-00001001-0202024460-44600607	Bridges	500,000	0	0	500,000	0	500,000	500,000	0
		4130201-00001001-0202024460-44600108	Domestic Payables - from Previous Financial Years	0	0	3,332,878	3,332,878	2,981,000	351,878	3,332,878	0
		4130201-00001001-0202024460-44600202	Domestic Payables - from Previous Financial Years	0	0	6,999,959	6,999,959	0	0	0	6,999,959
		4130201-00001001-0202024460-44600204	Domestic Payables - from Previous Financial Years	0	0	2,964,965	2,964,965	2,954,764	10,201	2,964,965	0
		4130201-00001001-0202024460-44600306	Domestic Payables - from Previous Financial Years	0	0	4,995,847	4,995,847	0	0	0	4,995,847
		4130201-00001001-0202024460-44600402	Domestic Payables - from Previous Financial Years	0	0	3,050,000	3,050,000	2,399,500	0	2,399,500	650,500
		4130201-00001001-0202024460-44600405	Domestic Payables - from Previous Financial Years	0	0	7,219,160	7,219,160	4,989,120	2,230,000	7,219,120	40
		4130201-00001001-0202024460-44600606	Domestic Payables - from Previous Financial Years	0	0	2,000,000	2,000,000	0	2,000,000	2,000,000	0
		4130201-00001001-0205024460-44600305	Domestic Payables - from Previous Financial Years	0	0	1,499,400	1,499,400	0	1,498,813	1,498,813	587
			GROSS EXPENDITURE	267,328,557	0	183,004,336	450,332,893	146,178,313	232,450,952	378,629,265	71,703,628
			Net Expenditure Sub Head 000201	267,328,557	0	183,004,336	450,332,893	146,178,313	232,450,952	378,629,265	71,703,628
			Net Expenditure Head 000200	267,328,557	0	183,004,336	450,332,893	146,178,313	232,450,952	378,629,265	71,703,628
3			Public Works Services								
	1		Public Works Services Headquarters								
		3110402-00001001-0202054460-44600001	Access Roads	6,500,000	0	-6,500,000	0	0	0	0	0
		3111201-00001001-0202054460-44600001	Overhaul of Plant, Machinery and Equipment	2,000,000	0	-2,000,000	0	0	0	0	0
		3110402-00001001-0203034460-44600001	Access Roads	5,000,000	0	-5,000,000	0	0	0	0	0
		3111009-00001001-0203034460-44600001	Purchase of other Office Equipment	5,000,000	0	-5,000,000	0	0	0	0	0
		4130201-00001001-0203034460-44600001	Domestic Payables - from Previous Financial Years	0	0	12,899,268	12,899,268	12,867,800	0	12,867,800	31,468
			GROSS EXPENDITURE	18,500,000	0	-5,600,732	12,899,268	12,867,800	0	12,867,800	31,468
			Net Expenditure Sub Head 000301	18,500,000	0	-5,600,732	12,899,268	12,867,800	0	12,867,800	31,468
			Net Expenditure Head 000300	18,500,000	0	-5,600,732	12,899,268	12,867,800	0	12,867,800	31,468
			Total Net Expenditure vote D4465	285,828,557	0	177,403,604	463,232,161	159,046,113	232,450,952	391,497,065	71,735,096

VOTE D3071 KWALE - INFRASTRUCTURE AND PUBLIC WORKS											
Development Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-24 TO JUN-25											
Head	Sub Head	ITEM-SOURCE-PROGRAMME- GEOGRAPHICAL	TITLE AND DETAILS	Printed Estimate	Reallocation Transfer	Supplementary Estimates	Approved Estimates	Cumulative Expenditure	Outstanding Commitmen	Total Payment Commitments	Balance
				Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes
1			Admnistration								
	1		Admnistration								
		4130201-00001001-0305023060-30600001	Domestic Payables - from Previous Financial Years	0	0	0	0	0	7,000,002	7,000,002	-7,000,002
			GROSS EXPENDITURE	0	0	0	0	0	7,000,002	7,000,002	-7,000,002
			Net Expenditure Sub Head 000101	0	0	0	0	0	7,000,002	7,000,002	-7,000,002
			Net Expenditure Head 000100	0	0	0	0	0	7,000,002	7,000,002	-7,000,002
1001			Infrastructure and Public works								
	1		Tarmacking of Mkilo- Kalalani- Mavirivirini Rd -								
		3110402-00001001-0202013060-30600001	Access Roads	157,310,953	0	0	157,310,953	0	157,310,953	157,310,953	0
			GROSS EXPENDITURE	157,310,953	0	0	157,310,953	0	157,310,953	157,310,953	0
			Net Expenditure Sub Head 100101	157,310,953	0	0	157,310,953	0	157,310,953	157,310,953	0
	2		Tarmacking of Mwangwei-Majoreni road in								
		3110402-00001001-0202013060-30600001	Access Roads	50,000,000	0	0	50,000,000	0	0	0	50,000,000
			GROSS EXPENDITURE	50,000,000	0	0	50,000,000	0	0	0	50,000,000
			Net Expenditure Sub Head 100102	50,000,000	0	0	50,000,000	0	0	0	50,000,000
	3		Tarmacking of Vinuni - Tiwi Sokoni Road - Phase								
		3110402-00001001-0202013060-30600001	Access Roads	152,911,091	0	0	152,911,091	0	152,911,091	152,911,091	0
			GROSS EXPENDITURE	152,911,091	0	0	152,911,091	0	152,911,091	152,911,091	0
			Net Expenditure Sub Head 100103	152,911,091	0	0	152,911,091	0	152,911,091	152,911,091	0
	21		Rehabilitation of Mwabovo makambani Majimoto								
		3110402-00001001-0202013060-30600203	Access Roads	10,000,000	0	-10,000,000	0	0	0	0	0
			GROSS EXPENDITURE	10,000,000	0	-10,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100121	10,000,000	0	-10,000,000	0	0	0	0	0
	50		3071100150 Installation of culverts at Kombani								
		3110402-00001001-0202013060-30600303	Access Roads	3,000,000	0	-3,000,000	0	0	0	0	0
			GROSS EXPENDITURE	3,000,000	0	-3,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100150	3,000,000	0	-3,000,000	0	0	0	0	0
	66		Survey and Demarcation of County Roads								
		3110402-00001001-0202013060-30600001	Access Roads	3,200,000	0	-3,200,000	0	0	0	0	0
			GROSS EXPENDITURE	3,200,000	0	-3,200,000	0	0	0	0	0
			Net Expenditure Sub Head 100166	3,200,000	0	-3,200,000	0	0	0	0	0
	71		3071100171 Cabro paving of Kigato-Muongoni rd								
		3110402-00001001-0202013060-30600303	Access Roads	2,400,000	0	-2,400,000	0	0	0	0	0
			GROSS EXPENDITURE	2,400,000	0	-2,400,000	0	0	0	0	0
			Net Expenditure Sub Head 100171	2,400,000	0	-2,400,000	0	0	0	0	0
	74		3071100174 Tarmacking of a section of								
		3110402-00001001-0202013060-30600001	Access Roads	50,000,000	0	0	50,000,000	0	50,000,000	50,000,000	0
			GROSS EXPENDITURE	50,000,000	0	0	50,000,000	0	50,000,000	50,000,000	0
			Net Expenditure Sub Head 100174	50,000,000	0	0	50,000,000	0	50,000,000	50,000,000	0

VOTE D3071 KWALE - INFRASTRUCTURE AND PUBLIC WORKS											
Development Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-24 TO JUN-25											
Head	Sub Head	ITEM-SOURCE-PROGRAMME- GEOGRAPHICAL	TITLE AND DETAILS	Printed Estimate	Reallocation Transfer	Supplementary Estimates	Approved Estimates	Cumulative Expenditure	Outstanding Commitmen	Total Payment Commitments	Balance
				Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes
76			3071100176 Installation of a drift and culvert at								
		3110402-00001001-0202013060-30600304	Access Roads	6,000,000	0	-6,000,000	0	0	0	0	0
			GROSS EXPENDITURE	6,000,000	0	-6,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100176	6,000,000	0	-6,000,000	0	0	0	0	0
79			Rehabilitation of Mwangosho- Noloni road in								
		3110402-00001001-0202013060-30600306	Access Roads	10,000,000	0	-10,000,000	0	0	0	0	0
			GROSS EXPENDITURE	10,000,000	0	-10,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100179	10,000,000	0	-10,000,000	0	0	0	0	0
80			Cabro paving of Waa stage to Makondeni in Waa -								
		3110402-00001001-0202013060-30600303	Access Roads	18,000,000	0	-18,000,000	0	0	0	0	0
			GROSS EXPENDITURE	18,000,000	0	-18,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100180	18,000,000	0	-18,000,000	0	0	0	0	0
82			Rehabilitation Nzora Primary Manjera Mosque								
		3110402-00001001-0202013060-30600302	Access Roads	5,000,000	0	-5,000,000	0	0	0	0	0
			GROSS EXPENDITURE	5,000,000	0	-5,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100182	5,000,000	0	-5,000,000	0	0	0	0	0
83			Murraming of Sokoni-Mwamlongo VTC road								
		3110402-00001001-0202013060-30600304	Access Roads	7,000,000	0	-7,000,000	0	0	0	0	0
			GROSS EXPENDITURE	7,000,000	0	-7,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100183	7,000,000	0	-7,000,000	0	0	0	0	0
84			Rehabilitation of Majimboni-Kidongo road in								
		3110402-00001001-0202013060-30600305	Access Roads	7,000,000	0	-7,000,000	0	0	0	0	0
			GROSS EXPENDITURE	7,000,000	0	-7,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100184	7,000,000	0	-7,000,000	0	0	0	0	0
85			Grading murraming Magwasheni Mkomani								
		3110402-00001001-0202013060-30600305	Access Roads	7,000,000	0	-7,000,000	0	0	0	0	0
			GROSS EXPENDITURE	7,000,000	0	-7,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100185	7,000,000	0	-7,000,000	0	0	0	0	0
86			Murraming of Mchinjirini Junction ?Mwachande								
		3110402-00001001-0202013060-30600105	Access Roads	5,000,000	0	-5,000,000	0	0	0	0	0
			GROSS EXPENDITURE	5,000,000	0	-5,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100186	5,000,000	0	-5,000,000	0	0	0	0	0
88			Opening of Mwabungo primary school-Kambe								
		3110402-00001001-0202013060-30600104	Access Roads	4,000,000	0	-4,000,000	0	0	0	0	0
			GROSS EXPENDITURE	4,000,000	0	-4,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100188	4,000,000	0	-4,000,000	0	0	0	0	0
89			Extension of cabro paving Redeemed church-								
		3110402-00001001-0202013060-30600103	Access Roads	5,000,000	0	-5,000,000	0	0	0	0	0
			GROSS EXPENDITURE	5,000,000	0	-5,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100189	5,000,000	0	-5,000,000	0	0	0	0	0

VOTE D3071 KWALE - INFRASTRUCTURE AND PUBLIC WORKS											
Development Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-24 TO JUN-25											
Head	Sub Head	ITEM-SOURCE-PROGRAMME- GEOGRAPHICAL	TITLE AND DETAILS	Printed Estimate	Reallocation Transfer	Supplementary Estimates	Approved Estimates	Cumulative Expenditure	Outstanding Commitmen	Total Payment Commitments	Balance
				Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes
90			Opening of Gombato Dispensary road in								
	3110402-00001001-0202013060-30600102		Access Roads	6,000,000	0	-6,000,000	0	0	0	0	0
			GROSS EXPENDITURE	6,000,000	0	-6,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100190	6,000,000	0	-6,000,000	0	0	0	0	0
91			Murraming culverting of Kidomaya primary								
	3110402-00001001-0202013060-30600205		Access Roads	6,000,000	0	-6,000,000	0	0	0	0	0
			GROSS EXPENDITURE	6,000,000	0	-6,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100191	6,000,000	0	-6,000,000	0	0	0	0	0
92			Grading and Murraming of Mwambao ? Fikirini								
	3110402-00001001-0202013060-30600202		Access Roads	4,000,000	0	-4,000,000	0	0	0	0	0
			GROSS EXPENDITURE	4,000,000	0	-4,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100192	4,000,000	0	-4,000,000	0	0	0	0	0
93			Grading and graveling of Nikaphu ? Wasaa ?								
	3110402-00001001-0202013060-30600202		Access Roads	3,000,000	0	-3,000,000	0	0	0	0	0
			GROSS EXPENDITURE	3,000,000	0	-3,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100193	3,000,000	0	-3,000,000	0	0	0	0	0
94			Grading and Murraming of Menzamwenye ?								
	3110402-00001001-0202013060-30600203		Access Roads	7,000,000	0	-7,000,000	0	0	0	0	0
			GROSS EXPENDITURE	7,000,000	0	-7,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100194	7,000,000	0	-7,000,000	0	0	0	0	0
95			Rehabilitation of Mwangulu-Kwa Nyanje Road								
	3110402-00001001-0202013060-30600204		Access Roads	9,000,000	0	-9,000,000	0	0	0	0	0
			GROSS EXPENDITURE	9,000,000	0	-9,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100195	9,000,000	0	-9,000,000	0	0	0	0	0
96			Rehabilitation of Yapha- Kibandaongo road								
	3110402-00001001-0202013060-30600404		Access Roads	6,000,000	0	-6,000,000	0	0	0	0	0
			GROSS EXPENDITURE	6,000,000	0	-6,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100196	6,000,000	0	-6,000,000	0	0	0	0	0
97			Rehabilitation of Kinango- Gwadu road								
	3110402-00001001-0202013060-30600404		Access Roads	6,000,000	0	-6,000,000	0	0	0	0	0
			GROSS EXPENDITURE	6,000,000	0	-6,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100197	6,000,000	0	-6,000,000	0	0	0	0	0
98			Cabro paving in Samburu town in								
	3110402-00001001-0202013060-30600406		Access Roads	10,000,000	0	-10,000,000	0	0	0	0	0
			GROSS EXPENDITURE	10,000,000	0	-10,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100198	10,000,000	0	-10,000,000	0	0	0	0	0
99			Murraming of Chigutu- Ryakalui to Makamini								
	3110402-00001001-0202013060-30600405		Access Roads	6,000,000	0	-6,000,000	0	0	0	0	0
			GROSS EXPENDITURE	6,000,000	0	-6,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100199	6,000,000	0	-6,000,000	0	0	0	0	0
			Net Expenditure Head 100100	565,822,044	0	-155,600,000	410,222,044	0	360,222,044	360,222,044	50,000,000

VOTE D3071 KWALE - INFRASTRUCTURE AND PUBLIC WORKS											
Development Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-24 TO JUN-25											
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				Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes
1002			COUNTY ELECTRIFICATION								
	35		Installation of solar powered floodlight at								
		3111504-00001001-0203013060-30600304	Other Infrastructure and Civil Works	2,500,000	0	-2,500,000	0	0	0	0	0
			GROSS EXPENDITURE	2,500,000	0	-2,500,000	0	0	0	0	0
			Net Expenditure Sub Head 100235	2,500,000	0	-2,500,000	0	0	0	0	0
	36		Installation of solar powered Streetlights from								
		3111504-00001001-0203013060-30600304	Other Infrastructure and Civil Works	3,500,000	0	-3,500,000	0	0	0	0	0
			GROSS EXPENDITURE	3,500,000	0	-3,500,000	0	0	0	0	0
			Net Expenditure Sub Head 100236	3,500,000	0	-3,500,000	0	0	0	0	0
	37		Installation of streetlights from Makondeni to								
		3111504-00001001-0203013060-30600303	Other Infrastructure and Civil Works	6,072,009	0	-6,072,009	0	0	0	0	0
			GROSS EXPENDITURE	6,072,009	0	-6,072,009	0	0	0	0	0
			Net Expenditure Sub Head 100237	6,072,009	0	-6,072,009	0	0	0	0	0
	38		Installation of streetlights at Vuga								
		3111504-00001001-0203013060-30600302	Other Infrastructure and Civil Works	6,000,000	0	-6,000,000	0	0	0	0	0
			GROSS EXPENDITURE	6,000,000	0	-6,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100238	6,000,000	0	-6,000,000	0	0	0	0	0
	39		Installation of streetlights at Mtsanga Tamu								
		3111504-00001001-0203013060-30600306	Other Infrastructure and Civil Works	2,000,000	0	-2,000,000	0	0	0	0	0
			GROSS EXPENDITURE	2,000,000	0	-2,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100239	2,000,000	0	-2,000,000	0	0	0	0	0
	40		Installation of solar powered floodlights at Gazi								
		3111504-00001001-0203013060-30600104	Other Infrastructure and Civil Works	2,500,000	0	-2,500,000	0	0	0	0	0
			GROSS EXPENDITURE	2,500,000	0	-2,500,000	0	0	0	0	0
			Net Expenditure Sub Head 100240	2,500,000	0	-2,500,000	0	0	0	0	0
	41		Installation of solar powered lights frm Msikiti								
		3111504-00001001-0203013060-30600103	Other Infrastructure and Civil Works	3,500,000	0	-3,500,000	0	0	0	0	0
			GROSS EXPENDITURE	3,500,000	0	-3,500,000	0	0	0	0	0
			Net Expenditure Sub Head 100241	3,500,000	0	-3,500,000	0	0	0	0	0
	42		Installation of floodlight at the junction of								
		3111504-00001001-0203013060-30600103	Other Infrastructure and Civil Works	1,500,000	0	-1,500,000	0	0	0	0	0
			GROSS EXPENDITURE	1,500,000	0	-1,500,000	0	0	0	0	0
			Net Expenditure Sub Head 100242	1,500,000	0	-1,500,000	0	0	0	0	0
	43		Installation of a floodlight at Ziواني in Tsimba								
		3111504-00001001-0203013060-30600302	Other Infrastructure and Civil Works	2,500,000	0	-2,500,000	0	0	0	0	0
			GROSS EXPENDITURE	2,500,000	0	-2,500,000	0	0	0	0	0
			Net Expenditure Sub Head 100243	2,500,000	0	-2,500,000	0	0	0	0	0
	44		Installation of a floodlight at Towa (Makina ya								
		3111504-00001001-0203013060-30600405	Other Infrastructure and Civil Works	1,500,000	0	0	1,500,000	0	0	0	1,500,000
			GROSS EXPENDITURE	1,500,000	0	0	1,500,000	0	0	0	1,500,000
			Net Expenditure Sub Head 100244	1,500,000	0	0	1,500,000	0	0	0	1,500,000

VOTE D3071 KWALE - INFRASTRUCTURE AND PUBLIC WORKS											
Development Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-24 TO JUN-25											
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				Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes
	45		Erection of a solar powered floodlight at Pilau								
		3111504-00001001-0203013060-30600102	Other Infrastructure and Civil Works	2,500,000	0	-2,500,000	0	0	0	0	0
			GROSS EXPENDITURE	2,500,000	0	-2,500,000	0	0	0	0	0
			Net Expenditure Sub Head 100245	2,500,000	0	-2,500,000	0	0	0	0	0
	46		Erection of solar powered floodlights at								
		3111504-00001001-0203013060-30600102	Other Infrastructure and Civil Works	2,500,000	0	-2,500,000	0	0	0	0	0
			GROSS EXPENDITURE	2,500,000	0	-2,500,000	0	0	0	0	0
			Net Expenditure Sub Head 100246	2,500,000	0	-2,500,000	0	0	0	0	0
	47		Installation of a floodlight at Mwabila Centre								
		3111504-00001001-0203013060-30600407	Other Infrastructure and Civil Works	2,435,000	0	-2,435,000	0	0	0	0	0
			GROSS EXPENDITURE	2,435,000	0	-2,435,000	0	0	0	0	0
			Net Expenditure Sub Head 100247	2,435,000	0	-2,435,000	0	0	0	0	0
	48		Installation of solar powred floodlight at								
		3111504-00001001-0203013060-30600402	Other Infrastructure and Civil Works	2,500,000	0	-2,500,000	0	0	0	0	0
			GROSS EXPENDITURE	2,500,000	0	-2,500,000	0	0	0	0	0
			Net Expenditure Sub Head 100248	2,500,000	0	-2,500,000	0	0	0	0	0
	49		Installation of solar powered floodlight at								
		3111504-00001001-0203013060-30600408	Other Infrastructure and Civil Works	1,200,000	0	-1,200,000	0	0	0	0	0
			GROSS EXPENDITURE	1,200,000	0	-1,200,000	0	0	0	0	0
			Net Expenditure Sub Head 100249	1,200,000	0	-1,200,000	0	0	0	0	0
	50		Installation of solar powered floodlight at								
		3111504-00001001-0203013060-30600408	Other Infrastructure and Civil Works	2,500,000	0	-2,500,000	0	0	0	0	0
			GROSS EXPENDITURE	2,500,000	0	-2,500,000	0	0	0	0	0
			Net Expenditure Sub Head 100250	2,500,000	0	-2,500,000	0	0	0	0	0
			Net Expenditure Head 100200	45,207,009	0	-43,707,009	1,500,000	0	0	0	1,500,000
1003			INFRASTRUCTURE AND PUBLIC WORKS								
	1		Grading and Gravelling of Gwasheni-Mwabila								
		3110402-00001001-0202013060-30600407	Access Roads	7,000,000	0	-7,000,000	0	0	0	0	0
			GROSS EXPENDITURE	7,000,000	0	-7,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100301	7,000,000	0	-7,000,000	0	0	0	0	0
	2		Rehabilitation of Kichinjioni-Mnavuni-Magonogo								
		3110402-00001001-0202013060-30600407	Access Roads	5,000,000	0	-5,000,000	0	0	0	0	0
			GROSS EXPENDITURE	5,000,000	0	-5,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100302	5,000,000	0	-5,000,000	0	0	0	0	0
	3		Grading and murraming of Doti- Guro road in								
		3110402-00001001-0202013060-30600408	Access Roads	5,000,000	0	-5,000,000	0	0	0	0	0
			GROSS EXPENDITURE	5,000,000	0	-5,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100303	5,000,000	0	-5,000,000	0	0	0	0	0

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				Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes
4			Opening of Chikomani- Mnyenzi								
		3110402-00001001-0202013060-30600408	Access Roads	3,000,000	0	-3,000,000	0	0	0	0	0
			GROSS EXPENDITURE	3,000,000	0	-3,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100304	3,000,000	0	-3,000,000	0	0	0	0	0
5			Murraming of Bonje forest to Msikitini- Bonje								
		3110402-00001001-0202013060-30600408	Access Roads	6,000,000	0	-6,000,000	0	0	0	0	0
			GROSS EXPENDITURE	6,000,000	0	-6,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100305	6,000,000	0	-6,000,000	0	0	0	0	0
6			Opening of Vikolani-Deri ya Mnavu ? Mwangana								
		3110402-00001001-0202013060-30600408	Access Roads	3,000,000	0	-3,000,000	0	0	0	0	0
			GROSS EXPENDITURE	3,000,000	0	-3,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100306	3,000,000	0	-3,000,000	0	0	0	0	0
7			Murraming and grading of Vinguini -								
		3110402-00001001-0202013060-30600105	Access Roads	4,000,000	0	-4,000,000	0	0	0	0	0
			GROSS EXPENDITURE	4,000,000	0	-4,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100307	4,000,000	0	-4,000,000	0	0	0	0	0
8			Opening of Mwembe Kijembe - Mwaivu - Kona								
		3110402-00001001-0202013060-30600104	Access Roads	5,000,000	0	-5,000,000	0	0	0	0	0
			GROSS EXPENDITURE	5,000,000	0	-5,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100308	5,000,000	0	-5,000,000	0	0	0	0	0
9			Opening of Mshiu-Mwakitsozi Road								
		3110402-00001001-0202013060-30600202	Access Roads	3,000,000	0	-3,000,000	0	0	0	0	0
			GROSS EXPENDITURE	3,000,000	0	-3,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100309	3,000,000	0	-3,000,000	0	0	0	0	0
10			Cabro paving of Mwangwei - Kiruku in								
		3110402-00001001-0202013060-30600202	Access Roads	5,000,000	0	-5,000,000	0	0	0	0	0
			GROSS EXPENDITURE	5,000,000	0	-5,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100310	5,000,000	0	-5,000,000	0	0	0	0	0
11			Rehabilitation of Mwachanda ?Dzoyahewa ?								
		3110402-00001001-0202013060-30600402	Access Roads	6,000,000	0	-6,000,000	0	0	0	0	0
			GROSS EXPENDITURE	6,000,000	0	-6,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100311	6,000,000	0	-6,000,000	0	0	0	0	0
12			Rehabilitation of Vigurungani -Nyango road								
		3110402-00001001-0202013060-30600403	Access Roads	10,000,000	0	-10,000,000	0	0	0	0	0
			GROSS EXPENDITURE	10,000,000	0	-10,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100312	10,000,000	0	-10,000,000	0	0	0	0	0
13			Rehabilitation of Kona Ya Polisi-Msambweni								
		3110402-00001001-0202013060-30600105	Access Roads	25,000,000	0	-25,000,000	0	0	0	0	0
			GROSS EXPENDITURE	25,000,000	0	-25,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100313	25,000,000	0	-25,000,000	0	0	0	0	0

VOTE D3071 KWALE - INFRASTRUCTURE AND PUBLIC WORKS											
Development Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-24 TO JUN-25											
Head	Sub Head	ITEM-SOURCE-PROGRAMME- GEOGRAPHICAL	TITLE AND DETAILS	Printed Estimate	Reallocation Transfer	Supplementary Estimates	Approved Estimates	Cumulative Expenditure	Outstanding Commitmen	Total Payment Commitments	Balance
				Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes
	14		Purchase of shovel machinery for roads								
		3110402-00001001-0202013060-30600001	Access Roads	32,222,444	0	-32,222,444	0	0	0	0	0
			GROSS EXPENDITURE	32,222,444	0	-32,222,444	0	0	0	0	0
			Net Expenditure Sub Head 100314	32,222,444	0	-32,222,444	0	0	0	0	0
	15		County machinery for roads development-fuel								
		3110402-00001001-0202013060-30600001	Access Roads	35,000,000	0	-35,000,000	0	0	0	0	0
			GROSS EXPENDITURE	35,000,000	0	-35,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100315	35,000,000	0	-35,000,000	0	0	0	0	0
	16		Cabro Paving of Eshu- Maphombe road								
		3110402-00001001-0202013060-30600105	Access Roads	50,000,000	0	-50,000,000	0	0	0	0	0
			GROSS EXPENDITURE	50,000,000	0	-50,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100316	50,000,000	0	-50,000,000	0	0	0	0	0
	17		Murraming and grading of Mafisini - Magodi								
		3110402-00001001-0202013060-30600105	Access Roads	4,000,000	0	-4,000,000	0	0	0	0	0
			GROSS EXPENDITURE	4,000,000	0	-4,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100317	4,000,000	0	-4,000,000	0	0	0	0	0
	18		Cabro paving of Majoreni Primary School road								
		3110402-00001001-0202013060-30600202	Access Roads	3,000,000	0	-3,000,000	0	0	0	0	0
			GROSS EXPENDITURE	3,000,000	0	-3,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100318	3,000,000	0	-3,000,000	0	0	0	0	0
	22		Murraming of Saba saba - Majikuko primary								
		3110402-00001001-0202013060-30600104	Access Roads	4,000,000	0	-4,000,000	0	0	0	0	0
			GROSS EXPENDITURE	4,000,000	0	-4,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100322	4,000,000	0	-4,000,000	0	0	0	0	0
	23		Murraming of Magomani-Masindeni road								
		3110402-00001001-0202013060-30600104	Access Roads	5,000,000	0	-5,000,000	0	0	0	0	0
			GROSS EXPENDITURE	5,000,000	0	-5,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100323	5,000,000	0	-5,000,000	0	0	0	0	0
	24		Murraming of Kinondo fuso-Ndugumbeni road								
		3110402-00001001-0202013060-30600104	Access Roads	5,000,000	0	-5,000,000	0	0	0	0	0
			GROSS EXPENDITURE	5,000,000	0	-5,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100324	5,000,000	0	-5,000,000	0	0	0	0	0
	25		Murraming of Kona - Fioni Primary road								
		3110402-00001001-0202013060-30600104	Access Roads	5,000,000	0	-5,000,000	0	0	0	0	0
			GROSS EXPENDITURE	5,000,000	0	-5,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100325	5,000,000	0	-5,000,000	0	0	0	0	0
	26		Murraming of Kizimukazi - Shine Yetu road								
		3110402-00001001-0202013060-30600104	Access Roads	4,000,000	0	-4,000,000	0	0	0	0	0
			GROSS EXPENDITURE	4,000,000	0	-4,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100326	4,000,000	0	-4,000,000	0	0	0	0	0

VOTE D3071 KWALE - INFRASTRUCTURE AND PUBLIC WORKS											
Development Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-24 TO JUN-25											
Head	Sub Head	ITEM-SOURCE-PROGRAMME- GEOGRAPHICAL	TITLE AND DETAILS	Printed Estimate	Reallocation Transfer	Supplementary Estimates	Approved Estimates	Cumulative Expenditure	Outstanding Commitmen	Total Payment Commitments	Balance
				Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes
27			Cabro paving of Makelele to Mkwakwani ECDE								
	3110402-00001001-0202013060-30600103		Access Roads	10,000,000	0	-10,000,000	0	0	0	0	0
			GROSS EXPENDITURE	10,000,000	0	-10,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100327	10,000,000	0	-10,000,000	0	0	0	0	0
28			Opening of Kwa Gate to Mwanyundo road								
	3110402-00001001-0202013060-30600404		Access Roads	4,000,000	0	-4,000,000	0	0	0	0	0
			GROSS EXPENDITURE	4,000,000	0	-4,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100328	4,000,000	0	-4,000,000	0	0	0	0	0
29			Opening and grading of Kwa Kadogo-Chamamba-								
	3110402-00001001-0202013060-30600406		Access Roads	4,535,000	0	-4,535,000	0	0	0	0	0
			GROSS EXPENDITURE	4,535,000	0	-4,535,000	0	0	0	0	0
			Net Expenditure Sub Head 100329	4,535,000	0	-4,535,000	0	0	0	0	0
30			Grading and murraming of Katundani-Mkanyeni-								
	3110402-00001001-0202013060-30600408		Access Roads	4,000,000	0	-4,000,000	0	0	0	0	0
			GROSS EXPENDITURE	4,000,000	0	-4,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100330	4,000,000	0	-4,000,000	0	0	0	0	0
31			Cabro paving of Kidzangoni-Diamond Road								
	3110402-00001001-0202013060-30600102		Access Roads	6,686,127	0	-6,686,127	0	0	0	0	0
			GROSS EXPENDITURE	6,686,127	0	-6,686,127	0	0	0	0	0
			Net Expenditure Sub Head 100331	6,686,127	0	-6,686,127	0	0	0	0	0
32			Rehabilitation of Mangwei Ganda road								
	3110402-00001001-0202013060-30600202		Access Roads	5,000,000	0	-5,000,000	0	0	0	0	0
			GROSS EXPENDITURE	5,000,000	0	-5,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100332	5,000,000	0	-5,000,000	0	0	0	0	0
33			cabro paving of Chigombero town KRB								
	3110402-00001001-0202013060-30600202		Access Roads	5,000,000	0	-5,000,000	0	0	0	0	0
			GROSS EXPENDITURE	5,000,000	0	-5,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100333	5,000,000	0	-5,000,000	0	0	0	0	0
34			Rehabilitation of Mtumwa Magombani Kalalani								
	3110402-00001001-0202013060-30600204		Access Roads	12,900,399	0	-12,900,399	0	0	0	0	0
			GROSS EXPENDITURE	12,900,399	0	-12,900,399	0	0	0	0	0
			Net Expenditure Sub Head 100334	12,900,399	0	-12,900,399	0	0	0	0	0
36			Rehabilitation of Lungalunga ABC Church road								
	3110402-00001001-0202013060-30600205		Access Roads	5,000,000	0	-5,000,000	0	0	0	0	0
			GROSS EXPENDITURE	5,000,000	0	-5,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100336	5,000,000	0	-5,000,000	0	0	0	0	0
37			Rehabilitation of Tsuini Juakali Ngathini road								
	3110402-00001001-0202013060-30600205		Access Roads	5,000,000	0	-5,000,000	0	0	0	0	0
			GROSS EXPENDITURE	5,000,000	0	-5,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100337	5,000,000	0	-5,000,000	0	0	0	0	0

VOTE D3071 KWALE - INFRASTRUCTURE AND PUBLIC WORKS											
Development Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-24 TO JUN-25											
Head	Sub Head	ITEM-SOURCE-PROGRAMME- GEOGRAPHICAL	TITLE AND DETAILS	Printed Estimate	Reallocation Transfer	Supplementary Estimates	Approved Estimates	Cumulative Expenditure	Outstanding Commitmen	Total Payment Commitments	Balance
				Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes
38			Rehabilitation of Vidungeni dispensary Milalani								
		3110402-00001001-0202013060-30600105	Access Roads	5,000,000	0	-5,000,000	0	0	0	0	0
			GROSS EXPENDITURE	5,000,000	0	-5,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100338	5,000,000	0	-5,000,000	0	0	0	0	0
39			Rehabilitation of Makadamia Mwangundu road								
		3110402-00001001-0202013060-30600105	Access Roads	5,000,000	0	-5,000,000	0	0	0	0	0
			GROSS EXPENDITURE	5,000,000	0	-5,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100339	5,000,000	0	-5,000,000	0	0	0	0	0
40			Rehabilitation of Golasingo - Kinondo kwetu								
		3110402-00001001-0202013060-30600104	Access Roads	10,000,000	0	-10,000,000	0	0	0	0	0
			GROSS EXPENDITURE	10,000,000	0	-10,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100340	10,000,000	0	-10,000,000	0	0	0	0	0
41			Cabro paving of Kona Ya Musa -Ratinga road								
		3110402-00001001-0202013060-30600103	Access Roads	5,000,000	0	-5,000,000	0	0	0	0	0
			GROSS EXPENDITURE	5,000,000	0	-5,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100341	5,000,000	0	-5,000,000	0	0	0	0	0
42			Cabro paving of Willow -Tallying Point Club road								
		3110402-00001001-0202013060-30600103	Access Roads	5,000,000	0	-5,000,000	0	0	0	0	0
			GROSS EXPENDITURE	5,000,000	0	-5,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100342	5,000,000	0	-5,000,000	0	0	0	0	0
43			Rehabilitation of Bongwe Mulungunipa road								
		3110402-00001001-0202013060-30600102	Access Roads	5,000,000	0	-5,000,000	0	0	0	0	0
			GROSS EXPENDITURE	5,000,000	0	-5,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100343	5,000,000	0	-5,000,000	0	0	0	0	0
44			Rehabilitation of Bongwe Vukani road								
		3110402-00001001-0202013060-30600102	Access Roads	5,000,000	0	-5,000,000	0	0	0	0	0
			GROSS EXPENDITURE	5,000,000	0	-5,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100344	5,000,000	0	-5,000,000	0	0	0	0	0
45			Rehabilitation of Mwaluphamba Kajiweni Zion								
		3110402-00001001-0202013060-30600306	Access Roads	10,000,000	0	-10,000,000	0	0	0	0	0
			GROSS EXPENDITURE	10,000,000	0	-10,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100345	10,000,000	0	-10,000,000	0	0	0	0	0
46			Rehabilitation of checkpoint Mwaluvanga Likoni								
		3110402-00001001-0202013060-30600305	Access Roads	10,000,000	0	-10,000,000	0	0	0	0	0
			GROSS EXPENDITURE	10,000,000	0	-10,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100346	10,000,000	0	-10,000,000	0	0	0	0	0
47			Rehabilitation of Mbegani -Dima-Vukani road								
		3110402-00001001-0202013060-30600302	Access Roads	10,000,000	0	-10,000,000	0	0	0	0	0
			GROSS EXPENDITURE	10,000,000	0	-10,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100347	10,000,000	0	-10,000,000	0	0	0	0	0

VOTE D3071 KWALE - INFRASTRUCTURE AND PUBLIC WORKS											
Development Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-24 TO JUN-25											
Head	Sub Head	ITEM-SOURCE-PROGRAMME- GEOGRAPHICAL	TITLE AND DETAILS	Printed Estimate	Reallocation Transfer	Supplementary Estimates	Approved Estimates	Cumulative Expenditure	Outstanding Commitmen	Total Payment Commitments	Balance
				Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes
	48		Cabro paving of Waa stage to Waa Girls								
		3110402-00001001-0202013060-30600303	Access Roads	10,000,000	0	-10,000,000	0	0	0	0	0
			GROSS EXPENDITURE	10,000,000	0	-10,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100348	10,000,000	0	-10,000,000	0	0	0	0	0
	49		Rehabilitation of Magodzoni Muungano Vukani								
		3110402-00001001-0202013060-30600304	Access Roads	5,000,000	0	-5,000,000	0	0	0	0	0
			GROSS EXPENDITURE	5,000,000	0	-5,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100349	5,000,000	0	-5,000,000	0	0	0	0	0
	50		Rehabilitation of Tiwi sokoni Kirima road								
		3110402-00001001-0202013060-30600304	Access Roads	5,000,000	0	-5,000,000	0	0	0	0	0
			GROSS EXPENDITURE	5,000,000	0	-5,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100350	5,000,000	0	-5,000,000	0	0	0	0	0
	51		Rehabilitation of Kinagoni Kituoni Bumburi road								
		3110402-00001001-0202013060-30600406	Access Roads	5,000,000	0	-5,000,000	0	0	0	0	0
			GROSS EXPENDITURE	5,000,000	0	-5,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100351	5,000,000	0	-5,000,000	0	0	0	0	0
	52		Rehabilitation of Kinagoni Luanga Mnagoni road								
		3110402-00001001-0202013060-30600406	Access Roads	5,000,000	0	-5,000,000	0	0	0	0	0
			GROSS EXPENDITURE	5,000,000	0	-5,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100352	5,000,000	0	-5,000,000	0	0	0	0	0
	53		Rehabilitation of Samburu Mwembeni road								
		3110402-00001001-0202013060-30600406	Access Roads	4,000,000	0	-4,000,000	0	0	0	0	0
			GROSS EXPENDITURE	4,000,000	0	-4,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100353	4,000,000	0	-4,000,000	0	0	0	0	0
	54		Rehabilitation of Mwachanda Mbita road								
		3110402-00001001-0202013060-30600402	Access Roads	5,000,000	0	-5,000,000	0	0	0	0	0
			GROSS EXPENDITURE	5,000,000	0	-5,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100354	5,000,000	0	-5,000,000	0	0	0	0	0
	55		Rehabilitation of Gulanze (Kwa Mgaza) Ndauni								
		3110402-00001001-0202013060-30600402	Access Roads	5,000,000	0	-5,000,000	0	0	0	0	0
			GROSS EXPENDITURE	5,000,000	0	-5,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100355	5,000,000	0	-5,000,000	0	0	0	0	0
	56		Rehabilitation of Kichinjioni Mnawuni Magongo								
		3110402-00001001-0202013060-30600407	Access Roads	10,000,000	0	-10,000,000	0	0	0	0	0
			GROSS EXPENDITURE	10,000,000	0	-10,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100356	10,000,000	0	-10,000,000	0	0	0	0	0
	57		Rehabilitation of Mazola Mabamani Bishop Kalu								
		3110402-00001001-0202013060-30600403	Access Roads	5,000,000	0	-5,000,000	0	0	0	0	0
			GROSS EXPENDITURE	5,000,000	0	-5,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100357	5,000,000	0	-5,000,000	0	0	0	0	0

VOTE D3071 KWALE - INFRASTRUCTURE AND PUBLIC WORKS											
Development Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-24 TO JUN-25											
Head	Sub Head	ITEM-SOURCE-PROGRAMME- GEOGRAPHICAL	TITLE AND DETAILS	Printed Estimate	Reallocation Transfer	Supplementary Estimates	Approved Estimates	Cumulative Expenditure	Outstanding Commitmen	Total Payment Commitments	Balance
				Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes
58			Rehabilitation of Dzimanya Chidzaya road								
	3110402-00001001-0202013060-30600403		Access Roads	5,000,000	0	-5,000,000	0	0	0	0	0
			GROSS EXPENDITURE	5,000,000	0	-5,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100358	5,000,000	0	-5,000,000	0	0	0	0	0
59			Rehabilitation of Majengo Bofu Mtaa road								
	3110402-00001001-0202013060-30600408		Access Roads	10,000,000	0	-10,000,000	0	0	0	0	0
			GROSS EXPENDITURE	10,000,000	0	-10,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100359	10,000,000	0	-10,000,000	0	0	0	0	0
60			Rehabilitation of Yapha Kibandaongo-								
	3110402-00001001-0202013060-30600404		Access Roads	5,000,000	0	-5,000,000	0	0	0	0	0
			GROSS EXPENDITURE	5,000,000	0	-5,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100360	5,000,000	0	-5,000,000	0	0	0	0	0
61			Rehabilitation of Mnagoni-Kidogoeni-Said Bodwe								
	3110402-00001001-0202013060-30600404		Access Roads	5,000,000	0	-5,000,000	0	0	0	0	0
			GROSS EXPENDITURE	5,000,000	0	-5,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100361	5,000,000	0	-5,000,000	0	0	0	0	0
62			Rehabilitation of Mgalani Busho Kilibasi road								
	3110402-00001001-0202013060-30600405		Access Roads	5,000,000	0	-5,000,000	0	0	0	0	0
			GROSS EXPENDITURE	5,000,000	0	-5,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100362	5,000,000	0	-5,000,000	0	0	0	0	0
63			Rehabilitation of Taru Vidzangoni Gurujo road								
	3110402-00001001-0202013060-30600405		Access Roads	5,000,000	0	-5,000,000	0	0	0	0	0
			GROSS EXPENDITURE	5,000,000	0	-5,000,000	0	0	0	0	0
			Net Expenditure Sub Head 100363	5,000,000	0	-5,000,000	0	0	0	0	0
			Net Expenditure Head 100300	460,343,970	0	-460,343,970	0	0	0	0	0
1004											
	1		Pending Bills								
	4130201-00001001-0305023060-30600001		Domestic Payables - from Previous Financial Years	0	0	667,190,677	667,190,677	413,436,564	231,788,774	645,225,338	21,965,339
			GROSS EXPENDITURE	0	0	667,190,677	667,190,677	413,436,564	231,788,774	645,225,338	21,965,339
			Net Expenditure Sub Head 100401	0	0	667,190,677	667,190,677	413,436,564	231,788,774	645,225,338	21,965,339
			Net Expenditure Head 100400	0	0	667,190,677	667,190,677	413,436,564	231,788,774	645,225,338	21,965,339
			Total Net Expenditure vote D3071	1,071,373,023	0	7,539,698	1,078,912,721	413,436,564	599,010,820	1,012,447,384	66,465,337

XI. ANNEX 2: STATEMENT ON THE FISCAL IMPACT AND TIMELINES FOR IMPLEMENTATION OF GAZETTE NOTICE NO. VOL. CXXVI - NO. 219 OF 2024 ON THE DELINEATION AND TRANSFER OF DEVOLVED FUNCTIONS

1. INTRODUCTION

1. The Intergovernmental Relations Technical Committee is established pursuant to the provisions of the Constitution and the Intergovernmental Relations Act, 2012, to, among other objectives, facilitate cooperation and consultation between the National and County Governments and amongst County Governments as provided under Articles 6 and 189 of the Constitution.
2. Under Section 12 of the Intergovernmental Relations Act, 2012, IGRTC shall:
 - a) be responsible for the day-to-day administration of the Summit and of the Council and in particular—
 - i) facilitate the activities of the Summit and of the Council; and
 - ii) implement the decisions of the Summit and of the Council;
 - b) take over the residual functions of the transition entity established under the law relating to transition to devolved government after dissolution of such entity;
 - c) convene a meeting of the forty-seven County Secretaries within thirty days preceding every Summit meeting; and
 - d) perform any other function as may be conferred on it by the Summit, the Council, this Act or any other legislation.
3. Section 8 of The Intergovernmental Relations Act, 2012 (IGRA) provides for the functions of the Summit.

2. DELINEATION AND TRANSFER OF FUNCTIONS

4. Following the publication of the re-validated sector exercise reports on the delineation of functions, IGRTC published the respective Gazette Notices (No. 16472 to 16483) on 16th December, 2024 on the delineated functions. To facilitate the rollout and uptake of the functions by the county governments, IGRTC has developed a robust implementation plan to facilitate the effective uptake and performance of the functions by the two levels of governments.

5. To kick start the rollout of the implementation plan, IGRTC has carried out an initial sensitization exercise of the sector task teams' officers who had previously carried out the unbundling exercise. There is a plan in place to scale up the sensitization to all key stakeholders including Parliament.
6. As a resolution of the 24th and 25th Ordinary Session of IBEC, IGRTC initiated consultations with the Commission on Revenue Allocation to develop the requisite budget rationalization notes for the transferred functions to facilitate their transfer commencing in June 2025 as resolved in the 11th Ordinary Session of the Summit.
7. While there still exist certain outstanding issues of contention between the two levels of government which were ultimately excluded from the Gazetted Legal notices, IGRTC has made significant process in seeking the Attorney General's opinion on the same for which clarity has been provided.
8. IGRTC therefore intends to reconvene the sector stakeholders within the respective sectors that had the outstanding issues of concern for consensus building. The outstanding issues were confined to five sectors/Ministries, namely; Agriculture and livestock Development; Lands, Housing and Urban Development; Health; Youth, Creative Economy and Sports; Water, Sanitation and Irrigation.
9. To facilitate the conclusion of the exercise on the transfer of functions with the attendant resources, IGRTC has equally developed and submitted budget request to the National Treasury for funding.
10. Preliminary financial resources had been identified across the twelve sectors worth KSh 272 billion. Further rationalization of the resource is expected to be carried out jointly with the National Treasury and Commission on Revenue Allocation (CRA) as spearheaded by IGRTC.
11. Over ninety-four (94) pieces of legislation were identified for review across the fourteen (14) devolved functions and respective recommendations provided to necessitate alignment of the legislation to the Constitution.

The following matrix presents the key output areas, activities, timelines and requisite budget requirement

Output	Activities	Timelines	Budgetary Requirement
Output 1: Publication of the 13 developed legal notices on the functions.	Internal sector review of the legal notices drafts.	July, 2024	Done
	Conduct expert peer review of the legal drafts.	July, 2024	Done
	Submission of the legal drafts to the Attorney General's Office for approval.	July, 2024	Done
	Publication of the legal notices in the government gazette.	December, 2024	Done
	Reconvening of the sector stakeholders within the respective sectors that had the outstanding issues of concern for consensus building. <ul style="list-style-type: none"> ➤ Convening of the 5 sectors ➤ Conferencing ➤ Facilitation ➤ Development of the gazette notices ➤ Publication 	April 2025	13,220,000.00
Output 2: Developed Omnibus Bill on the reviewed legislation.	Consolidation of the sector specific legal review reports on the proposed legislative amendments.	July-August, 2024	Done
	Internal technical legal reviews of the reports.	September, 2024	Done
	Legal drafting of the proposed Omnibus Bill by a multi-agency legal committee.	September-November, 2024	Done
	Expert peer review of the proposed Bill for proposed amendments <ul style="list-style-type: none"> ➤ Conferencing ➤ Facilitation of Peer reviewers, owner of the policy and implementer of the policy ➤ Transport 	May, 2025	8,220,000.00

Output	Activities	Timelines	Budgetary Requirement
	Presentation and submission of the Omnibus Bill to the Office of the Prime Cabinet Secretary and subsequently to parliament for consideration in round table meetings. <ul style="list-style-type: none"> ➤ Conferencing ➤ Facilitation ➤ Transport 	July, 2025	3,500,000.00
	Presentation and submission and presentation to Parliament on the sector specific legislative proposals-working retreat with relevant parliamentary committee. <ul style="list-style-type: none"> ➤ Conferencing ➤ Facilitation ➤ Transport 	July, 2025	6,500,000.00
Output 3: Transfer of functions exercise reports and legal notices disseminated.	Carry out structured sensitization to all the key stakeholders: <ol style="list-style-type: none"> i) Sector task teams, ii) Development Partners, iii) National Government MDAs, iv) County Government (executive & Assemblies), <ol style="list-style-type: none"> 1. Parliament, 2. Civil society organizations. <ul style="list-style-type: none"> ➤ Conferencing ➤ Facilitation of the stakeholders ➤ Transport 	February- June, 2025	21,073,600.00
Output 4: Identified and verified resource envelop for transfer	▪ Constitution of an Interagency team to identify the attendant resources for transfer	April, 2025	None
	Development of sector specific resource envelop report-Target National Government officers, National Treasury, Parliamentary	May, 2025	24,520,000.00

Output	Activities	Timelines	Budgetary Requirement
	Budget Office, COG <ul style="list-style-type: none"> ➤ Conferencing ➤ Facilitation of the stakeholders ➤ Transport 		
	Presentation of the Sector task teams draft resource reports to the National Treasury and Commission on Revenue Allocation (CRA) for consideration- Technical working retreat <ul style="list-style-type: none"> ➤ Conferencing ➤ Facilitation of the stakeholders ➤ Transport 	July, 2025	4,500,000.00
	Presentation of the final resource envelop report to IBEC and SUMMIT for approval.	December, 2025	None
	Presentation of the resource envelop report to Parliament (NA and Senate) for consideration	February- March 2026	8,000,000.00
	Submission of the approved resource envelop to National Treasury for phased transfer to the county governments. <ul style="list-style-type: none"> ➤ Conferencing ➤ Facilitation of stakeholders 	March, 2026	2,500,000.00
Output 5: Effective transfer of financial resources facilitated.	Consult with Commission on Revenue Allocation (CRA), National Treasury and Parliament on the allocation of the attendant financial resources through the national Budget Policy Statement (BPS), Division of Revenue Bill, County Allocation of Revenue Bill.	Each financial year at the commencement of the budget making process- starting June 2026 to the medium-term	Annual budget of 20,000,000.00

	Submit respective budgetary proposals to parliament to ensure the resources are reflected in the budget documents in a phased-out process.	Due to the proposed phased out approach of transfer, this will be carried out periodically each financial	
		year until all the attendant financial resources are transferred- starting June 2026 to the medium-term	
	Participate in the parliamentary stakeholders' forum on resource allocation.	Annually- starting June 2026 to the medium-term	
	Participate in the national government's sector working groups consultations on resource allocation.	Annually- starting June 2026 to the medium-term	
Output 6: Effective transfer of Human resources facilitated.	Jointly with the transferring entity and PSC, prepare a human resource inventory on the personnel to be transferred. <ul style="list-style-type: none"> ➤ Conferencing ➤ Facilitation of the stakeholders ➤ Transport 	May, 2025	Annual budget of 22,000,000.00
	Establish the required resource needs related to Personnel Emoluments.	May, 2025	
	Conduct jointly with the transferring entity due diligence on the existing third-party remittances such as loan obligations and pensions.	June, 2025	
	Prepare an updated and verified inventory of the human resource with the corresponding financial requirement.	June, 2025	
	Undertake sensitization with the staff due for transfer on the impending transfer process.	July, 2025- June 2026	

	Facilitate the establishment of a transition committee at the county level to necessitate effective transfer and absorption of the staff.	As the transfer may arise	
	Harmonization of scheme of services with the	As the transfer may arise	
Output	Activities	Timelines	Budgetary Requirement
	PSC and State Department of Public Service of the staff to be transferred with the counties' scheme of service.		
	Coordinate with the recipient county governments on the timelines for transfer to avoid disruption of services.	As the transfer may arise	
Output 7: Effective transfer of attendant Assets ensured.	Jointly with the transferring entity clarify the classes of assets to be transferred through physical verification exercise.	As the transfer may arise	Annual budget of 26,000,000.00
	▪ Jointly with the transferring entity update the asset inventory.	As the transfer may arise	
	▪ Develop guidelines for transfer of the assets.	As the transfer may arise	
Output 8: Uptake of the transferred functions ensured.	▪ Conduct periodic assessment on the uptake and implementation of each transferred function.	Semi annually	Annual budget of 16,500,000.00
	▪ Identify and prepare an inventory of the emerging transfer challenges and concerns.	Quarterly	
	▪ Presentation to IBEC and SUMMIT on the emerging challenges for intervention.	Semi annually	
	▪ Convening of the Sector Forums to discuss the implementation challenges.	Quarterly	
Total			176,533,600.00

XII. ANNEX 3: DETAILED REPORT ON PUBLIC-PRIVATE PARTNERSHIPS (PPPs) PROJECTS

1. The Public Private Partnership agenda in Kenya is coordinated by the PPP Directorate as mandated under the PPP Act and attendant regulations. PPPs provide a powerful tool to access upfront private capital with limited recourse to government's balance sheet, thereby ensuring sustained investment in critical infrastructure needed to unlock economic growth and promote social inclusion across the country. By their nature, PPPs attract specialized capabilities needed to properly structure the project that bundles the aspect of design, finance, build, operate and maintain in delivering key infrastructure assets. The key benefits of PPPs include:

- i. **Higher quality and timely provision of infrastructure.** Infrastructure development under the PPP framework tends to deliver high quality infrastructure within the set budget and on time without incurring cost and time overruns typically experienced in traditional public procurement.
- ii. **Innovation.** The whole life-cycle cost approach of PPP provides an incentive for contractors to consider innovative and cost-effective alternative solutions to meet construction and performance requirements at lower cost and/or with higher efficiency.
- iii. **Risk transfer to private sector.** The transfer of significant project risks to private partners is one of the key incentives generated by public private partnerships. Risks transferred include design risk, construction risk, operations & maintenance risk, and demand or revenue risk depending on the type of PPP. Meanwhile the Government mainly retain risks related to right of way land acquisition and political risk.
- iv. **Local content requirement.** The current PPP Act of 2021 requires the private party to give priority to supplies and services provided in Kenya and ensure technology transfer. Further, Project Agreements have local content schedules negotiated to give priority to local suppliers and allow transfer of skills from international best practice to local public and private sector.

2. Sectors of focus under the PPP framework include Agriculture, Energy, Transport (Airports, Ports, Rail & Road), Water and Irrigation, Housing (Institutional Housing & Student Accommodation), Urban Development, ICT (Data Centers), Special Economic Zones and Industrial Parks, Solid Waste Management, and Climate Resilience Projects amongst others.

3. Currently, the PPP Directorate has a pipeline of 35 projects at various stages of the PPP project cycle. The key stages in the PPP project cycle include concept stage, feasibility study, procurement stage, contract negotiation, commercial close and financial close. The Government envisages mobilizing KSh 70 billion in FY 2025/26. Below is a summary of the PPP Projects expected to achieve financial close and commence construction in FY 2025/26.

Summary of PPPs by Sector

Sector	No. of Projects	Project Value (KSh billion)	Remarks
Irrigation	1	12.5	Galana – Kulalu Food Security Project seeks to enhance food security by bringing under production 20,000 acres of land to make available an estimated 720,000 bags of maize and 160,000 bags of soybeans per annum over a term of 30 years. The project achieved commercial close in December 2024 and construction is expected to commence in FY 2025/26
Water & Sanitation	1	27.9	Sabaki Water Carrier Project entails the abstraction of 80,000m ³ /day water from the Baricho aquifer, on the banks of Sabaki River in Kilifi County; the development of a water treatment and storage plant; sewerage treatment units and related sewer network within the Zones. The project was approved in February 2025 to proceed to contract negotiations. Commercial Close and construction are expected to have commenced in the FY 2025/26
Energy	3	68.5	Africa 50 and PowerGrid propose to develop two power Transmission Lines and Substations: (i) 177km of 400 kV Loosuk – Lessos Transmission Line; and (ii) 64 km of 220kV Kisumu-Musaga Transmission Line; including associated infrastructure such as substations - a new 400kV switch station at Loosuk, new substations 220/33kV at Kakamega and substation extensions at Lessos, Musaga and Kibos.

Sector	No. of Projects	Project Value (KSh billion)	Remarks
			<p>The project is currently under negotiation. 35MW Quantum and 35MW Orpower 22 are two green field geothermal electricity generation project whose objective is to increase the installed national capacity by 35MW each from geothermal resources on a BOO (Build-Own-Operate) PPP model for 25 years.</p> <p>The two geothermal projects are currently under Construction and Operation and maintenance phase is set to commence in FY 2025/26.</p>
Housing	2	13	<p>Stoni Athi Affordable Housing Units involve development and offtake of 2,820 Affordable Housing Units, cross-subsidized with 200 Market Rate Units in Athi River on NHC's land. The development is in two phases with a construction period of 2 years and an offtake period of 1 year for each phase.</p> <p>University of Nairobi Purpose Built Student Accommodation Project (UON PBSA) proposes to develop a minimum of 4,000 beds at Mamlaka site on a design, build, finance, operate, and transfer model for a period of 30 years.</p> <p>The two housing projects are at the procurement stage. Tender for the Stoni Athi Housing Units is expected to be re-issued within FY 2024/25. The two projects are expected to achieve commercial close in the FY 2025/26</p>
Health	3	10	<p>Pwani Teaching and Referral Hospital is envisaged to comprise of 2,000 bed capacity, to be constructed adjacent to the Pwani University.</p> <p>Meru Cancer Centre entails the development of a fifty (50) bed capacity facility at Meru Teaching and Referral Hospital complete with anatomic pathology and medical imaging capacity.</p> <p>Moi Teaching and Referral Hospital Ultra-Modern College of Health Sciences involves the expansion of the teaching facility to host up to 3,000 students while the accommodation facility will house about 800 students.</p> <p>The three healthcare projects are at the finalization of Feasibility Studies. The projects are expected to achieve Commercial Close in FY 2025/26</p>
Total	10	131.9	

Developments

4. The PPP Directorate continues to strengthen the legal and regulatory framework to comprehensively guide implementation of infrastructure projects using private capital under the PPP arrangements. To this end we are in the process of finalizing PPP draft regulations, we have also developed a Privately Initiated Proposal (PIP) Circular to guide contracting authorities on the process of procuring PIPs. The draft PPP Regulations require expedient approval by Parliament.
5. To address the issue of public participation and stakeholder engagement, we have embarked on extensive stakeholder engagement in collaboration with relevant contracting authorities.
6. The National Treasury, through PPP Directorate, continues to carry out capacity building to Counties, Ministries, Departments and Agencies (CMDAs) to enhance their capacity to identify, select and prioritize projects that can be implemented through the PPP framework.
7. As part of de-risking public investments in respect to private capital mobilization for infrastructure development, the Government will, where necessary, continue to provide Government Support Measures (GSMs) to private investors in PPP projects to mainly backstop political risks.

XIII. ANNEX 4: STATEMENT OF A DETAILED ROADMAP AND TIMELINES ON THE PROPOSED DISSOLUTION OF THE SIX (6) REGIONAL DEVELOPMENT AUTHORITIES AND THE EVENTUAL TRANSFER OF ASSETS, LIABILITIES AND PERSONNEL TO THE TWO LEVELS OF GOVERNMENT BY 30TH JUNE 2025

1. In line with constitutional provisions, the Cabinet in its sitting on 7th March 2024 directed that the role of Regional Development Authorities (RDAs) be reviewed in light of devolution. The review as directed was to assess the impact and effectiveness of the six regional authorities. Subsequently, a Second Inter-Ministerial Committee Meeting held on 19th March, 2024 made a resolution to initiate a process leading to the unbundling and Transfer of RDAs. On 22nd March, 2024, the Head of Public Service appointed the Steering Working Committee and assigned IGRTC to coordinate the program. The table below details the process and estimated cost:

No	Planned Activity	Budget (KSh)
Unbundling, delineation and development of transfer and legal instruments		
1	Technical Retreat to develop instruments for transfer of functions including resource gap mapping- Steering Committee and Technical Committee	1,215,000
		4,860,000
2	Field visit to six headquarters facilitation and transport	4,050,000
		270,000
3	Working retreat on development of Budget Rationalization note- Conference and facilitation	460,000
		2,430,000
4	Working retreat on development of legal instruments - Conference and facilitation	270,000
		1,080,000
5	Working retreat on development of guidelines for management of transitional period - Conference and facilitation	810,000
		3,240,000
6	Working retreat to develop the 1st draft report- Conference and facilitation	405,000
		1,620,000
7	Presentation of the report to the Steering Committee- Conference and facilitation	450,000
		1,800,000
8	Tabling the report before Cabinet	0
9	Stakeholder validation of recommendations- national government and county government- Conference and facilitation	1,440,000,00
		2,600,000
10	Editing, designing and printing of the report	2,500,000
11	Commissioning of the report	2,000,000

12	Development of a legal notice for transfer	900,000
Roll-out of the Implementation Plan- Transfer process		
13	Transfer of projects related to devolved functions to the county governments completed, on-going, viable and stalled- Facilitation and transport to field visits: Identification; Verification; Valuation	5,600,000
14	Transfer of projects related to national functions to the National Governments completed, on-going, and stalled- Facilitation and transport to field visits: Identification; Verification; Valuation	3,500,000
15	Transfer of Fixed Assets related to devolved functions performed by RDAs to the county governments- Facilitation and transport to field visits: Identification; Verification; Valuation	6,800,000
16	Transfer of movable assets related to devolved functions performed by RDAs to the county governments- Facilitation and transport to field visits: Identification; Verification; Valuation	
17	Transfer of Fixed Assets related to devolved functions performed by RDAs to the national governments- All the RDAs headquarters shall be transferred to the national government- Facilitation and transport to field visits: Identification; Verification; Valuation	
18	Transfer the liabilities to the corresponding level of government- Facilitation and transport to field visits: Identification; Verification	2,300,000
19	Transfer of the legal dispute to the succeeding level of government- Facilitation and transport to field visits: Identification; Verification	900,000
20	Hand over approved project proposals pending implementation to the respective level of government for which the respective corresponding function/project is transferred.	0
21	Transfer of Human Resource to the corresponding level of government targeting 1,529 officers - Facilitation and transport to field visits: No. of staff verified; No. of Personnel files transferred	7,800,000
Total		57,860,000

