



**REPUBLIC OF KENYA  
THE NATIONAL TREASURY**

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March 06, 2026

**TREASURY CIRCULAR NO. 6/2025**

**TO: ALL ACCOUNTING OFFICERS/PRINCIPAL SECRETARIES**

**RE: GUIDELINES FOR THE FINALIZATION OF THE FINANCIAL  
YEAR 2026/27 AND THE MEDIUM-TERM BUDGET**

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**I. PURPOSE**

1. This Circular is issued as a follow-up to the National Treasury Circular No.8/2025 dated 8<sup>th</sup> August, 2025. It delineates procedures and processes that Ministries, Departments, and Agencies (MDAs), Constitutional Commissions, Independent Offices, Parliament, and the Judiciary must adhere to when finalizing the FY2026/27 and the Medium-Term Budget. The Circular covers the following key areas:

- (i) Background of the FY2026/27 and the Medium-Term Budget;
- (ii) Priorities for the FY2026/27 and the Medium-Term;
- (iii) Structure and content of the budget;
- (iv) Recurrent, Development, and Programme Ceilings; and
- (v) Timelines for budget submission and finalization.

## II. BACKGROUND

2. The sudden escalation of conflict in the Middle East has dramatically altered the global economic landscape, transforming what appeared to be a stabilizing environment into one marked by volatility and uncertainty. While the IMF's January 2026 *World Economic Outlook (WEO)* projected resilient global growth of 3.3% and an optimistic 3.9% for the Middle East and North Africa (MENA) region, the unfolding crisis now threatens to erode these gains.

3. The most visible impact has been in energy markets. Attacks on production facilities and threats to critical maritime chokepoints, have driven oil and gas prices sharply upward. These developments have reignited inflationary pressures just as many economies were beginning to experience relief from earlier price surges.

4. Beyond energy, the crisis is disrupting trade and supply chains. Shipping routes and air travel are being rerouted or suspended, leading to higher transportation and insurance costs. These disruptions are constraining the flow of critical goods and inputs, with ripple effects across manufacturing, agriculture, and consumer markets. The longer these disruptions persist, the greater the strain on global supply chains and the more severe the impact on production costs worldwide.

5. Financial markets have also reacted sharply. Heightened geopolitical risks have triggered widespread volatility, with investors retreating from equities and other risk assets in favor of safe-haven holdings such as gold and government bonds. The sell-offs underscore the fragility of investor confidence and the potential for prolonged instability should the conflict escalate further.

6. Taken together, these shocks highlight the vulnerability of the global economy to geopolitical disruptions. Energy price surges, supply chain turmoil, and financial market volatility are converging to create a complex and uncertain outlook, one that will demand resilience, careful policy coordination, and disciplined fiscal management from governments worldwide.

- ***Global Risks and Kenya's Fiscal Implications***

7. The Kenyan economy has demonstrated notable resilience despite domestic and external challenges. Between 2022 and 2024, the economy expanded at an average annual rate of 5.1 percent, surpassing the global average of 3.5 percent and the sub-Saharan Africa average of 3.9 percent. This performance reflects sound policy implementation and diversification efforts that have reduced reliance on specific sectors. In 2025, the economy continued to perform strongly, with growth rates of 4.9 percent, 5.0 percent, and 4.9 percent in the first three quarters, driven by robust agriculture, industrial recovery, and resilient services sectors.

8. The escalation of hostilities in the Middle East has triggered ripple effects across global energy markets and maritime trade routes. For Kenya, the consequences are immediate and far-reaching, cutting across fuel costs, trade flows, currency stability, and household welfare. The convergence of rising fuel costs, disrupted agricultural exports, currency depreciation, and remittance uncertainty demands urgent policy responses. Fiscal discipline, targeted social protection, and proactive trade diplomacy will be essential to cushion households, safeguard exports, and preserve macroeconomic stability in the face of escalating global risks.

- **Medium-Term Fiscal Policy**

9. The fiscal policy for the FY2026/27 and beyond will be anchored on a growth-supportive consolidation strategy aligned with Bottom-up Economic Transformation Agenda (BETA) and the Fourth Medium-Term Plan. It will incorporate initiatives in human capital development, agricultural transformation, energy, and transport. The approach aims to slow the pace of public debt growth, enhance debt sustainability, and implement proactive liability management, all while safeguarding public service quality. Fiscal consolidation will focus on increasing domestic revenue, optimizing expenditure, and protecting essential social programs.

10. The budget will continue implementing the BETA, as outlined in the Medium-Term Plan IV of Kenya Vision 2030. The agenda targets economic turnaround and

inclusive growth through investments in five core pillars: Agricultural Transformation and Inclusive Growth; MSME Development; Housing and Settlement; Healthcare; and Digital Infrastructure and Creative Industries.

11. The government remains committed to expenditure control and value for money. Key measures include enforcing austerity, deploying end-to-end e-procurement systems, implementing governance reforms, privatization, and complete rollout of the Human Resource Management System (HRMS) across all levels of government to improve wage bill management.

12. Additional reforms include Zero-Based Budgeting (ZBB), the implementation of the Single Treasury Account, transitioning to accrual accounting, establishing a unified Personal Identification System for government personnel, and leveraging ICT to enhance transparency and combat corruption. The government also aims to clear pending bills to strengthen fiscal discipline and restore confidence in public financial management.

- **Foundational Assumptions for the FY2026/27 and Medium-Term Budget**

13. The Medium-Term Fiscal Framework for FY2026/27 is based on the following key assumptions:

- (i) Real GDP growth of 5.3% in FY2026/27;
- (ii) Inflation within  $\pm 2.5\%$  around a 5% target;
- (iii) Stable interest and exchange rates;
- (iv) Revenue is estimated at 16.9% of GDP; and
- (v) Expenditures forecasted at 22.5% of GDP.

14. Ministerial and program ceilings outlined in this Circular will form the basis for detailed budget submissions. MDAs are required to prepare their budgets within

these ceilings (specified in Annexes II, III and IV), adopting a value chain approach across the five clusters for the nine value chains to align with BETA.

### **III. PRIORITIES FOR FY2026/27 AND THE MEDIUM-TERM**

- ***The Bottom-Up Economic Transformation Agenda (BETA)***

15. The FY2026/27 and Medium-Term Budget will build upon the progress of the past three years of BETA implementation, focusing on economic recovery and inclusive growth. The Government will prioritize the five core pillars of BETA:

- (i) Agricultural Transformation for an Inclusive Green Economy;
- (ii) Micro, Small, and Medium Enterprise (MSME) Development;
- (iii) Housing and Settlement;
- (iv) Healthcare; and
- (v) Digital Superhighway and Creative Economy.

- ***Green Growth and Strategic Priorities***

16. Support for green growth will be anchored in comprehensive policy and structural reforms across infrastructure, manufacturing, and climate resilience. These efforts are bolstered by targeted investments in human capital, social protection, and governance. To ensure alignment with national goals, MDAs should prioritize the following high-impact value chains during budget preparation: **Leather, Cotton, Dairy, Edible Oils, Tea, Rice, Blue Economy, Natural Resources, and Building Materials.**

- ***Parliament's Policy Resolutions on the 2026 Budget Policy Statement.***

17. The National Assembly approval of the 2026 Budget Policy Statement (BPS), included several policy resolutions that MDAs must observe in preparing their budget estimates. MDAs are required to report to the National Treasury on actions taken to implement these resolutions. A summary is provided in **Annex 1**.

#### **IV. FORM AND CONTENT OF THE BUDGET**

- **Resource Envelope and Allocation Criteria**

18. The approved BPS sets the spending limits for the FY 2026/27 and Medium-Term. MDAs must prioritize their programs within the ceilings specified in Annexes II (Recurrent), III (Development), and IV (Programmes). Budget proposals should align with these resource constraints, ensuring key activities are adequately funded.

- **Estimates for Outer Years**

19. While allocations are annual, expenditure programs should include indicative estimates for the subsequent two years. MDAs must ensure these estimates are consistent with the overall resource framework, with binding ceilings for outer years as per the Public Finance Management Regulations, 2015.

- **Programme-Performance Based Budgeting (PBB)**

20. PBB links funding to specific results, emphasizing accountability and efficiency. It ensures financial decisions are driven by performance indicators, with budgets presented by vote and programme, in line with Section 38(3)(b) of the Public Finance Management Act, 2012. Programs should follow the structure outlined in the approved 2026 BPS.

- **Costing of the Budget Estimates**

21. MDAs must continue applying Zero-Based Budgeting (ZBB) principles in finalizing FY 2026/27 budgets. They should also refer to the National Treasury Circular No. 8/2023, dated August 7, 2023, for detailed costing methodologies across expenditure categories.

- **Compensation of Employees**

22. MDAs should ensure personnel costs are based on actual in-post numbers, not approved establishments or recruitment plans.

(i) *Personnel Costs*

23. Costing should reflect actual in-post staff numbers. Interns' engagement is centralized in the Public Service Commission (PSC). MDAs should avoid budgeting for interns unless explicitly approved by PSC and Treasury. Employee costs should be substantiated by data from the Integrated Payroll and Personnel Database (IPPD).

(ii) *Gratuities*

24. Gratuity costs should be based solely on officers eligible for payment, with all approvals and justifications documented. The National Treasury has created a dedicated sub-item under employee compensation for gratuities in the IFMIS budget module.

(iii) *State Officers' Emoluments*

25. MDAs with State Officers paid under the Consolidated Fund Services (CFS) must submit separate estimates for these personnel to the Principal Secretary (Attention: Director of Human Resources) at the National Treasury for consolidation.

- **Use of Goods and Services**

26. Growth in non-core expenditure on goods and services should be controlled. The National Treasury will review proposals and reallocate funds from less productive areas to priority sectors.

(i) *Payment of Subscriptions and Contributions*

27. International subscriptions and payments require justification and supporting documentation, including Cabinet approvals. Only proposals with proper approvals will be included in the budget. The National Treasury will critically review all the submissions and only include those with Cabinet Approvals and relevant supporting documents, in the Budget.

***(ii) Rent, Utilities and Contracted Services***

28. Adequate allocations should be made for rent, utilities, cleaning, and security, supported by relevant contracts and bills such as lease agreements, signed service level agreements, contracts, and other relevant documentation.

***(iii) Conferences and International Meetings***

29. Budget allocations for conferences and international meetings must be realistic and within approved ceilings.

**• SAGA Reform and Budgetary Compliance**

30. To enhance fiscal discipline, SAGAs must undergo rigorous budget scrutiny to minimize exchequer dependency and improve operational efficiency. MDAs must ensure that all SAGA funding requests are performance-based and fall within approved ceilings. MDAs must submit audited revenue and expenditure data for FY 2022/23–2024/25, alongside preliminary FY 2025/26 figures, using **Annex V** format. Compliance with the underlisted reporting requirements is a mandatory prerequisite for budget approval.

- a) **Detailed Financial Reports:** Comprehensive data on past own-source revenue collections and expenditures.
- b) **Audited Data:** Actual collections for FY 2022/23 through FY 2024/25, plus preliminary data for FY 2025/26.
- c) **Annex V Compliance:** Summarized SAGA budgets must be submitted in the prescribed format.

**• Prioritization of Capital Projects**

31. MDAs must prioritize the completion of ongoing and near-complete projects to maximize public benefit and ensure the efficient utilization of resources. To avoid the thin dispersal of funds, allocations should be consolidated into high-impact initiatives. Key compliance requirements include:

- a) **Project Rationalization:** Allocations for projects with low completion rates should be reviewed for potential reduction or reallocation.
- b) **Funding Restrictions:** Budgetary support is strictly reserved for ongoing projects; the commencement of any new project requires prior written approval from the National Treasury.
- c) **Data Integrity:** MDAs must update the **e-ProMIS** system with comprehensive project metrics—including total cost, timelines, cumulative expenditure, and percentage completion.

32. All project details must be submitted in accordance with the formats prescribed in **Annex VI and Annex VII**.

- ***Development Partner and Counterpart Funding Compliance***

33. MDAs must provide comprehensive budgeting for all projects supported by development partners. To ensure seamless implementation, these initiatives must align with national priorities and include the mandatory Government of Kenya (GOK) counterpart funding as stipulated in the respective financing agreements.

34. MDAs are directed to utilize the **Public Investment Management Information System** for implementation matrices and ensure all financing agreements adhere to the budget calendar. To facilitate National Treasury rationalization, MDAs must provide detailed financial statements covering cumulative expenditures, current balances, and medium-term funding requirements for the FY 2026/27 to 2028/29. Ceilings for the Development Budget are provided in **Annex III** of this Circular.

- ***Budgeting for Duty/Taxes and Fees***

35. All entities are liable for statutory fees and taxes. Where exemptions apply, MDAs should ensure that taxes are properly computed and included within the approved ceilings.

- **Pending Bills and Carry Overs**

36. **Historical Pending Bills:** Cases of historical pending bills must be disposed of within the guidelines spelt out in Gazette Notice 13355 of 30th September, 2023. These bills will continue to be settled on the basis of the recommendations made by the Pending Bills Verification Committee and Cabinet Directives.

37. In order to ensure that there is no accrual in payment arrears (pending bills), Accounting Officers should ensure that current pending bills not paid under the FY 2025/26 should be prioritized and provided for within the FY 2026/27 budgetary ceiling before new commitments. The pending bills should be accommodated strictly within the budgetary provisions for respective MDAs without seeking additional funding from the National Treasury.

- ***The FY2026/27 BETA Value Chain Projects***

38. MDAs must allocate sufficient funds for implementing BETA value chain priorities, which should be isolated under a distinct sub-head titled 'BETA value chain priorities/projects' within the detailed budget, adhering to the format in **Annex VIII**.

- ***Climate Budget Tagging (CBT)***

39. The government is committed to integrating climate change considerations into public financial management through Climate Budget Tagging (CBT). This tool helps identify, measure, monitor, and report climate-relevant expenditures, supporting progress towards climate objectives and international commitments.

40. Draft guidelines for CBT are provided in **Annex IX**. The pilot phase will include capital projects in four sectors: Environmental Protection, Agriculture, Energy and Infrastructure, and General Economic Affairs, in FY 2026/27. MDAs under these sectors must submit climate-relevant expenditure data as per the prescribed format.

- ***Creation of Budget Sub-Heads for Internal Audit***

41. The Public Finance Management Act and Regulations require adequate funding for Internal Audit functions. MDAs should create dedicated sub-heads for Internal Audit units, prioritize allocations, and ensure full operational capacity in FY 2026/27 and the Medium Term. Internal Audit functions in MDAs are required to provide independent, objective assurance and advisory services to enhance governance, risk management, and control processes.

## **V. SUBMISSION AND REVIEW OF BUDGET PROPOSALS**

- ***Submission of Budget Proposals***

42. MDAs must prepare and finalize their budgets within the specified ceilings and submit the final proposals to the National Treasury by **March 17, 2026**. The IFMIS budget preparation module will be closed at 5 p.m. on this date.

- ***Estimates Working Group (EWG) Review Meetings***

43. EWG review meetings are scheduled from **18<sup>th</sup> to 25<sup>th</sup> March, 2026**. These sessions provide MDAs an opportunity to justify their budget allocations. Staff involved in the process should be available beyond regular hours and over weekends, given the tight timelines. Accounting Officers should therefore ensure that staff working on this exercise are readily available when required for consultation.

- ***Checklist for Budget Review***

44. The National Treasury will evaluate MDAs' requests based on the following criteria:

S/NO.	THEME	ASSESSMENT CRITERIA
1.	<b>Compliance with Guidelines and Ceilings</b>	Adherence to the specified budget ceilings, including outer years. Non-compliance will result in harmonization with the ceilings by the National Treasury.
2.	<b>Policy Priorities</b>	Alignment with strategic and operational objectives, consistency with government policies, legislation, or Cabinet decisions, and prioritization of flagship interventions.
3.	<b>Performance Measurement</b>	Focus on expected results, impact on strategic objectives, annual targets, key performance indicators, and past performance in terms of outputs and outcomes.
4.	<b>Cost Estimate Basis</b>	Assessment of how costs were derived, staffing requirements, operational costs, and capital expenditure allocations.
5.	<b>Budget Realism and Affordability</b>	Evaluation of whether requests are realistic, provide value for money, and are supported by relevant documents such as lease agreements and financing arrangements.

## VI. CONCLUSION

45. It is imperative that Accounting Officers strictly adhere to these guidelines and ensure that all relevant officers, including Heads of Parastatals and SAGAs, are informed. Timely submission is critical to enable the National Treasury to meet constitutional obligations regarding budget presentation to the National Assembly.



**HON. FCPA JOHN MBADI NG'ONGO, EGH**  
**CABINET SECRETARY**

**Copy to: Mr. Felix Koskei, EGH**  
 Chief of Staff and Head of the Public Service  
 State House  
**NAIROBI**

**ALL CABINET SECRETARIES**

**Hon. Dorcas A. Oduor, SC, EGH**  
 Attorney General  
 State Law Office and Department of Justice  
**NAIROBI**

**Annex I: Policy Resolution on the approved 2026 BPS**

<b>S/No</b>	<b>Policy Resolution</b>	<b>Action Required</b>	<b>Timeline</b>	<b>Responsibility</b>
1	The textile value chain.	<p>The State Department for Industry diversifies the raw materials used in the textile industry.</p> <p>The National Treasury in collaboration with the Ministry of Trade, Industry and Investment Promotion, domiciles the textile value chain under the State Department for Industry.</p>	31st August, 2026	<p>State Department for Industry.</p> <p>Ministry of Trade, Industry and Investment Promotion. The State Department for Industry.</p>
2	Separation of electrification of public facilities vote head implemented by REREC into two distinct vote heads, namely Electrification in Constituencies and Electrification of Public Institutions.	<p>The Principal Secretary for the National Treasury, in collaboration with the Principal Secretary for Energy, should separate the current consolidated vote head (1152104400 – Electrification of Public Facilities) implemented by REREC into two distinct vote heads, namely Electrification in</p>	30th April 2026	<p>The National Treasury.</p> <p>The State Department for Energy.</p>

		<p>Constituencies and Electrification of Public Institutions, to enhance transparency, ring-fence resources, and ensure balanced prioritization and timely implementation of electrification projects.</p>		
3	<p>Alignment of National Land Policy with Article 260 of the Constitution.</p>	<p>The Principal Secretary, State Department for Lands and Physical Planning to ensure that the National Land Policy is aligned to the definition of land in Article 260 of the Constitution and considers emerging issues in the land sector, in addition to fast tracking the review of the Sessional Paper No. 3 of 2009 on National Land Policy</p>	31st December 2026	State Department for Lands and Physical Planning.
4	<p>Implementation of the National Assembly resolution.</p>	<p>The Cabinet Secretary, National Treasury to implement the National Assembly resolution to</p>	30th June 2026	The National Treasury.

		<p>approve the Chief Executive Officer of the National Land Commission as the revenue collector for the National Government as per Section 76(1) of the PFM Act, 2012 to enhance Appropriation-in-Aid collection.</p>		
5	<p>Finalization of the revised Water Act, 2016 Regulations.</p>	<p>The State Department for Water and Sanitation to finalize regulations under the revised Water Act, 2016 and allow Water Works Development Agencies to begin collecting Appropriations-in-Aid from bulk water sales in FY 2026/27.</p>	30th May 2026	State Department for Water and Sanitation.
6	<p>Transfer of Irrigation Projects</p>	<p>The irrigation projects currently administered by KVDA, LBDA and TARDAs should be transferred to the National Irrigation Authority with corresponding budgets.</p>	30 <sup>th</sup> April, 2026	State Department for ASALs and Regional Development, The National Treasury and State Department for Irrigation

7	Operationalization of the Fish Levy Order, 2024	The State Department for Blue Economy and Fisheries should operationalize the Fish Levy Order, 2024 to increase AIA collections and reduce reliance on exchequer funding.	30th May 2026	The State Department for Blue Economy and Fisheries
8	Operationalization of the Tourism Crisis Management Unit	The Principal Secretary of the State Department for Tourism fully operationalizes the Tourism Crisis Management Unit and submits a report to Parliament confirming a functional 24-hour tourist assistance and incident response system, adoption of a national tourism emergency response protocol, operational coordination with security, health and transport agencies, and annual performance indicators on incident	31st December 2026	State Department for Tourism

		resolution and visitor assistance outcome		
9	Implementation of the State Corporation reforms.	The Cabinet Secretary for the National Treasury to implement the Cabinet-approved mergers and dissolutions of State Corporations and publish a clear transition framework and report to Parliament to ensure continuity of services during restructuring.	30th June 2026	The National Treasury
10	Development of the National Child Online Protection Framework.	The Cabinet Secretary for Gender, Culture and Children Services to develop a comprehensive National Child Online Protection Framework addressing emerging digital risks and strengthening enforcement mechanisms.	30th December 2026	Ministry of Gender, Culture and Children

11	Completion of the review of the Creative Economy Policy, the Creative Economy Bill 2026 and the Copyright Act, Cap. 130.	The Cabinet Secretary for the Ministry of Youth Affairs, Creative Economy and Sports complete the review of the Creative Economy Policy, the Creative Economy Bill 2026 and the Copyright Act, Cap. 130 and submit them to Parliament	30th April 2026	Ministry of Youth Affairs, Creative Economy and Sports
12	Finalization of placement policies for learners.	The State Department for TVET and the State Department for Basic Education finalize placement policies for learners and commences costing of programmes to support course-based funding	30th September, 2026	The State Department for TVET and the State Department for Basic Education
13	Primary Health Care Services Charter	The Social Health Authority should operationalize a mandatory Primary Health Care Services Charter and enforcement framework	30th April, 2026	Ministry of Health

14	Police recruitment plan	<p>Cabinet Secretary for the National Treasury, in consultation with the Inspector General of Police to adopt a phased and fiscally sustainable police recruitment plan that aligns the intake of new personnel with the availability of operational resources. The recruitment process should be sequenced to ensure that newly recruited officers are adequately trained, equipped, housed, and operationally facilitated to effectively discharge their duties.</p>	30th April, 2026	The National Treasury and National Police Service
15	Funding of leased premises occupied by the Office of the Prime Cabinet Secretary	<p>The National Treasury to cease funding for renovation, office portioning or structural modification of leased premises occupied by the</p>	30th April, 2026	The National Treasury

16	State Owned Enterprises Reforms	Office of the Prime Cabinet Secretary Cabinet Secretary for the National Treasury to expedite the rationalization, merger and dissolution of non-viable or duplicative State Owned Enterprises (SOEs)	31 <sup>st</sup> October, 2026	The National Treasury
17	Government Finance Statistics Manual, 2014 (GFS 2014) Framework	Cabinet Secretary for the National Treasury to ensure the full adoption of the Government Finance Statistics Manual 2014 (GFS 2014) framework in the preparation and presentation of the fiscal framework.	30 <sup>th</sup> April, 2026	The National Treasury
18	Court Awards Settlements	The National Treasury in consultation with the Attorney General sets up a comprehensive framework for verification and settlement of court awards	February, 2027	The National Treasury and Attorney General and Department of Justice

19	Exchequer releases publication	across MDAs and report back to Parliament	1 <sup>st</sup> July, 2026	The National Treasury
20	BETA Projects	National Treasury to prioritize funding for key ongoing projects, including priority value chains under the Bottom-up Economic Transformation Agenda to consolidate the progress towards the attainment of MTP IV.	30 <sup>th</sup> April, 2026	The National Treasury
21	E-GP Implementation	National Treasury to report on the progress of implementation of the Electronic Government Procurement (E-GP) system and its integration	30 <sup>th</sup> June, 2026	The National Treasury

22	Financial Inclusion Programmes		with other government systems such as IFMIS and KRA tax systems.	National Treasury incorporates financial literacy in programmes linked to MSMEs financing NYOTA, Hustler Fund, Rural Kenya Financial Inclusion Facility among other initiatives	December, 2026	The National Treasury, State Department for Micro Small & Medium Enterprises
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**Annex II: Recurrent Sector Ceiling for the FY 2026/27 - 2028/29 (KSh. Million)**

Details of Sector and Votes	Economic Classification	Approved Budget	Ceiling		
		2025/26	2026/27	2027/28	2028/29
<b>AGRICULTURE, RURAL &amp; URBAN DEVELOPMENT</b>	<b>Gross</b>	<b>34,409.7</b>	<b>42,357.6</b>	<b>44,108.5</b>	<b>47,342.6</b>
	A-I-A	16,742.1	23,753.4	25,186.5	26,790.5
	Net	17,667.6	18,604.2	18,922.0	20,552.1
	Salaries	7,191.6	7,407.4	7,629.5	7,858.4
	Grants & Transfers	21,702.8	28,822.6	30,984.0	33,533.3
	Other Recurrent	5,515.3	6,127.6	5,495.0	5,950.9
1112 State Department for Lands and Physical Planning	<b>Gross</b>	<b>5,780.2</b>	<b>6,109.9</b>	<b>6,357.4</b>	<b>6,688.9</b>
	A-I-A	2,528.0	2,670.0	2,790.0	2,990.0
	Net	3,252.2	3,439.9	3,567.4	3,698.9
	Salaries	2,990.7	3,151.0	3,245.4	3,342.8
	Grants & Transfers	10.0	17.5	24.0	30.5
	Other Recurrent	2,779.5	2,941.5	3,088.0	3,315.6
1162 State Department for Livestock Development	<b>Gross</b>	<b>5,035.4</b>	<b>5,147.0</b>	<b>5,551.3</b>	<b>5,944.4</b>
	A-I-A	2,306.7	2,491.4	2,648.8	2,784.8
	Net	2,728.7	2,655.6	2,902.6	3,159.6
	Salaries	1,699.5	1,716.0	1,767.5	1,820.5
	Grants & Transfers	2,315.0	2,499.7	2,772.8	3,030.4
	Other Recurrent	1,020.9	931.3	1,011.1	1,093.5
1166 State Department for the Blue Economy and Fisheries	<b>Gross</b>	<b>2,998.2</b>	<b>3,169.0</b>	<b>3,345.3</b>	<b>3,537.4</b>
	A-I-A	121.0	251.0	271.8	301.0
	Net	2,877.2	2,918.0	3,073.5	3,236.3
	Salaries	267.0	278.9	287.3	295.9
	Grants & Transfers	2,618.3	2,748.3	2,900.1	3,066.7
	Other Recurrent	112.9	141.7	158.0	174.7
1169 State Department for Agriculture	<b>Gross</b>	<b>17,792.7</b>	<b>24,597.3</b>	<b>26,375.2</b>	<b>28,543.0</b>
	A-I-A	11,786.4	18,341.0	19,475.9	20,714.7
	Net	6,006.3	6,256.3	6,899.3	7,828.3
	Salaries	846.5	814.8	839.2	864.4
	Grants & Transfers	16,759.5	23,557.1	25,287.2	27,405.7
	Other Recurrent	186.7	225.4	248.8	273.0
2021 National Land Commission	<b>Gross</b>	<b>2,803.2</b>	<b>3,334.4</b>	<b>2,479.3</b>	<b>2,628.9</b>
	A-I-A	-	-	-	-
	Net	2,803.2	3,334.4	2,479.3	2,628.9
	Salaries	1,387.9	1,446.7	1,490.1	1,534.8
	Grants & Transfers	-	-	-	-
	Other Recurrent	1,415.3	1,887.7	989.2	1,094.1

**Annex II: Recurrent Sector Ceiling for the FY 2026/27 - 2028/29 (KSh. Million)**

Details of Sector and Votes	Economic Classification	Approved Budget	Ceiling		
		2025/26	2026/27	2027/28	2028/29
<b>ENERGY, INFRASTRUCTURE AND ICT</b>	<b>Gross</b>	<b>154,186.4</b>	<b>151,620.4</b>	<b>155,022.0</b>	<b>159,778.0</b>
	A-I-A	137,937.1	135,064.0	136,551.0	138,419.0
	Net	16,249.4	16,556.4	18,471.0	21,359.0
	Salaries	7,123.6	7,438.0	7,661.0	7,890.0
	Grants & Transfers	116,180.2	120,022.4	122,918.0	126,004.0
	Other Recurrent	30,882.6	24,160.0	24,443.0	25,884.0
1091 State Department for Roads	Gross	71,541.3	73,825.0	73,969.0	74,572.0
	A-I-A	70,216.3	72,486.0	72,546.0	72,962.0
	Net	1,325.0	1,339.0	1,423.0	1,610.0
	Salaries	1,216.5	1,217.0	1,253.0	1,291.0
	Grants & Transfers	69,832.3	72,102.0	72,169.0	72,591.0
	Other Recurrent	492.5	506.0	547.0	690.0
1092 State Department of Transport	Gross	7,121.8	7,111.0	7,622.0	8,255.0
	A-I-A	4,653.0	4,853.0	4,953.0	5,153.0
	Net	2,468.8	2,258.0	2,669.0	3,102.0
	Salaries	170.7	207.0	213.0	219.0
	Grants & Transfers	6,638.1	6,604.0	7,102.0	7,585.0
	Other Recurrent	313.0	300.0	307.0	451.0
1093 State Department for Shipping and Maritime	Gross	3,458.8	5,032.0	5,603.0	6,108.0
	A-I-A	2,988.0	4,440.0	5,027.0	5,364.0
	Net	470.8	592.0	576.0	744.0
	Salaries	165.0	170.0	175.0	180.0
	Grants & Transfers	3,093.0	4,626.0	5,158.0	5,514.0
	Other Recurrent	200.8	236.0	270.0	414.0
1094 State Department for Housing & Urban Development	Gross	7,099.4	5,689.0	5,937.0	6,275.0
	A-I-A	5,286.0	3,843.0	3,945.0	4,051.0
	Net	1,813.4	1,846.0	1,992.0	2,224.0
	Salaries	2,826.9	2,846.0	2,931.0	3,019.0
	Grants & Transfers	2,000.0	2,257.0	2,359.0	2,465.0
	Other Recurrent	2,272.5	586.0	647.0	791.0
1095 State Department for Public Works	Gross	3,691.7	3,398.0	3,708.0	4,099.0
	A-I-A	1,538.4	1,138.0	1,172.0	1,235.0
	Net	2,153.3	2,260.0	2,536.0	2,864.0
	Salaries	973.9	1,050.0	1,081.0	1,114.0
	Grants & Transfers	2,483.2	2,083.0	2,310.0	2,523.0
	Other Recurrent	234.7	265.0	317.0	462.0
1097 State Department for Aviation and Aerospace Development	Gross	14,156.4	13,308.0	13,535.0	13,928.0
	A-I-A	13,926.0	12,921.0	13,210.0	13,457.0
	Net	230.4	387.0	325.0	471.0
	Salaries	63.0	85.0	88.0	90.0
	Grants & Transfers	13,926.0	12,921.0	13,210.0	13,457.0
	Other Recurrent	167.3	302.0	237.0	381.0
1122 State Department for Information Communication Technology & Digital Economy	Gross	3,553.6	3,554.0	4,224.0	4,788.0
	A-I-A	423.0	493.0	651.0	714.0
	Net	3,130.6	3,061.0	3,573.0	4,074.0
	Salaries	526.0	542.0	558.0	575.0
	Grants & Transfers	2,680.7	2,650.0	3,248.0	3,653.0
	Other Recurrent	346.9	362.0	418.0	560.0
1123 State Department for Broadcasting & Telecommunications	Gross	6,197.2	6,010.0	6,497.0	7,088.0
	A-I-A	2,715.0	2,585.0	2,614.0	2,698.0
	Net	3,482.2	3,425.0	3,883.0	4,390.0
	Salaries	611.0	681.0	702.0	723.0
	Grants & Transfers	4,060.5	4,033.0	4,497.0	4,922.0
	Other Recurrent	1,525.7	1,296.0	1,298.0	1,443.0
1152 State Department for Energy	Gross	11,987.9	13,302.4	13,471.0	14,056.0
	A-I-A	11,108.0	12,265.0	12,406.0	12,758.0
	Net	879.9	1,037.4	1,065.0	1,298.0
	Salaries	332.6	353.0	364.0	375.0
	Grants & Transfers	11,466.4	12,746.4	12,865.0	13,294.0
	Other Recurrent	188.9	203.0	242.0	387.0
1193 State Department for Petroleum	Gross	25,378.4	20,391.0	20,456.0	20,609.0
	A-I-A	25,083.4	20,040.0	20,027.0	20,027.0
	Net	295.0	351.0	429.0	582.0
	Salaries	238.0	287.0	296.0	304.0
	Grants & Transfers	-	-	-	-
	Other Recurrent	25,140.4	20,104.0	20,160.0	20,305.0

**Annex II: Recurrent Sector Ceiling for the FY 2026/27 - 2028/29 (KSh. Million)**

Details of Sector and Votes	Economic Classification	Approved Budget	Ceiling		
		2025/26	2026/27	2027/28	2028/29
<b>GENERAL ECONOMIC AND COMMERCIAL AFFAIRS</b>	<b>Gross</b>	<b>36,558.2</b>	<b>37,562.7</b>	<b>40,181.1</b>	<b>41,740.6</b>
	A-I-A	16,302.3	17,349.1	18,514.3	18,720.8
	Net	20,255.9	20,213.6	21,666.8	23,019.8
	Salaries	2,932.6	3,001.1	3,091.1	3,183.8
	Grants & Transfers	30,393.8	31,752.4	34,401.5	35,743.5
	Other Recurrent	3,231.8	2,809.2	2,688.5	2,813.2
1036 State Department for the ASALs and Regional Development	<b>Gross</b>	<b>7,073.6</b>	<b>7,541.9</b>	<b>7,622.6</b>	<b>7,283.2</b>
	A-I-A	478.5	478.5	478.5	478.5
	Net	6,595.1	7,063.4	7,144.1	6,804.7
	Salaries	284.0	287.1	295.7	305.5
	Grants & Transfers	6,629.7	7,082.9	7,164.6	6,799.7
	Other Recurrent	159.9	171.9	162.3	178.0
1173 State Department for Cooperatives	<b>Gross</b>	<b>5,877.6</b>	<b>5,938.1</b>	<b>6,394.8</b>	<b>6,474.5</b>
	A-I-A	1,213.2	1,267.7	1,307.9	1,358.9
	Net	4,664.4	4,670.3	5,086.9	5,115.6
	Salaries	407.7	390.6	403.8	416.9
	Grants & Transfers	5,195.2	5,249.7	5,702.9	5,753.9
	Other Recurrent	274.7	297.7	288.1	303.8
1174 State Department for Trade	<b>Gross</b>	<b>3,984.1</b>	<b>3,777.2</b>	<b>4,182.3</b>	<b>4,508.5</b>
	A-I-A	1,641.6	1,766.5	1,959.0	2,142.9
	Net	2,342.5	2,010.7	2,223.3	2,365.6
	Salaries	699.2	715.1	733.9	752.2
	Grants & Transfers	2,730.6	2,645.9	3,041.5	3,334.0
	Other Recurrent	554.3	416.3	407.0	422.3
1176 State Department for Micro, Small and Medium Enterprises Development	<b>Gross</b>	<b>2,031.7</b>	<b>2,040.2</b>	<b>2,268.7</b>	<b>2,440.2</b>
	A-I-A	594.5	594.5	594.5	594.4
	Net	1,437.2	1,445.7	1,674.2	1,845.8
	Salaries	262.4	265.5	274.9	283.1
	Grants & Transfers	1,571.7	1,565.1	1,793.8	1,941.5
	Other Recurrent	197.6	209.6	200.0	215.6
1175 State Department for Industry	<b>Gross</b>	<b>3,579.8</b>	<b>4,313.9</b>	<b>4,695.9</b>	<b>5,138.6</b>
	A-I-A	868.0	1,751.2	2,004.3	2,260.1
	Net	2,711.8	2,562.7	2,691.6	2,878.5
	Salaries	615.9	580.1	594.4	612.2
	Grants & Transfers	1,982.5	2,955.1	3,341.4	3,750.5
	Other Recurrent	981.4	778.8	760.2	775.8
1177 State Department for Investment Promotion	<b>Gross</b>	<b>1,451.4</b>	<b>1,562.7</b>	<b>1,625.8</b>	<b>1,711.4</b>
	A-I-A	742.0	742.0	742.0	742.0
	Net	709.4	820.7	883.8	969.4
	Salaries	103.1	177.5	184.3	190.8
	Grants & Transfers	1,225.3	1,250.1	1,316.0	1,379.5
	Other Recurrent	123.1	135.1	125.5	141.1
1202 State Department for Tourism	<b>Gross</b>	<b>11,525.3</b>	<b>11,547.4</b>	<b>12,543.6</b>	<b>13,310.8</b>
	A-I-A	10,764.5	10,748.7	11,428.0	11,144.0
	Net	760.9	798.7	1,115.5	2,166.8
	Salaries	221.7	246.4	255.2	263.9
	Grants & Transfers	11,058.9	11,003.8	12,041.4	12,784.4
	Other Recurrent	244.7	297.2	246.9	262.5
1221 State Department for East African Community	<b>Gross</b>	<b>1,034.7</b>	<b>841.4</b>	<b>847.4</b>	<b>873.5</b>
	A-I-A	-	-	-	-
	Net	1,034.7	841.4	847.4	873.5
	Salaries	338.6	338.7	348.9	359.4
	Grants & Transfers	-	-	-	-
	Other Recurrent	696.1	502.6	498.5	514.1

**Annex II: Recurrent Sector Ceiling for the FY 2026/27 - 2028/29 (KSh. Million)**

Details of Sector and Votes	Economic Classification	Approved Budget	Ceiling		
		2025/26	2026/27	2027/28	2028/29
<b>HEALTH</b>	<b>Gross</b>	<b>110,608.3</b>	<b>136,024.1</b>	<b>156,938.5</b>	<b>164,143.2</b>
	A-I-A	35,830.0	53,527.6	55,291.8	57,079.4
	Net	74,778.3	82,496.5	101,646.7	107,063.8
	Salaries	15,388.2	20,180.2	23,332.3	23,489.0
	Grants & Transfers	93,628.8	114,178.5	131,829.4	138,789.5
	Other Recurrent	1,591.2	1,665.4	1,776.8	1,864.7
1082 State Department for Medical Services	Gross	84,017.3	107,904.6	124,110.6	129,154.4
	A-I-A	26,812.7	43,751.3	45,011.4	46,345.7
	Net	57,204.6	64,153.2	79,099.2	82,808.7
	Salaries	9,243.5	12,081.4	12,175.6	12,272.5
	Grants & Transfers	73,877.0	94,916.6	110,984.7	115,914.7
	Other Recurrent	896.8	906.6	950.3	967.2
1083 State Department for Public Health and Professional Standards	Gross	26,591.0	28,119.5	32,827.9	34,988.8
	A-I-A	9,017.3	9,776.3	10,280.4	10,733.7
	Net	17,573.7	18,343.2	22,547.5	24,255.1
	Salaries	6,144.7	8,098.7	11,156.7	11,216.5
	Grants & Transfers	19,751.9	19,261.9	20,844.7	22,874.9
	Other Recurrent	694.4	758.8	826.5	897.5
<b>EDUCATION</b>	<b>Gross</b>	<b>673,286.5</b>	<b>737,201.2</b>	<b>781,274.2</b>	<b>825,548.7</b>
	A-I-A	72,253.0	74,712.0	88,344.0	88,344.0
	Net	601,033.5	662,489.2	692,930.2	737,204.7
	Salaries	401,393.8	439,078.6	457,795.0	475,607.9
	Grants & Transfers	139,960.0	151,509.0	174,951.7	187,241.0
	Other Recurrent	131,932.7	146,613.6	148,527.6	162,699.8
1064 State Department for Vocational and Technical Training	Gross	35,408.4	39,946.4	40,669.6	41,386.5
	A-I-A	14,978.3	14,978.3	14,978.3	14,978.3
	Net	20,430.1	24,968.0	25,691.3	26,408.2
	Salaries	11,539.8	13,545.7	14,123.1	14,672.6
	Grants & Transfers	23,376.8	25,876.8	25,989.8	26,122.8
	Other Recurrent	491.8	523.8	556.6	591.0
1065 State Department for Higher Education	Gross	140,953.0	155,207.1	175,503.9	191,636.5
	A-I-A	54,789.0	57,206.0	70,838.0	70,838.0
	Net	86,164.0	98,001.1	104,665.9	120,798.5
	Salaries	213.9	217.0	226.2	235.0
	Grants & Transfers	99,442.7	108,461.7	129,916.4	140,005.8
	Other Recurrent	41,296.3	46,528.5	45,361.3	51,395.7
1066 State Department for Basic Education	Gross	109,421.8	118,680.5	123,718.3	133,921.0
	A-I-A	1,367.7	1,367.7	1,367.7	1,367.7
	Net	108,054.1	117,312.8	122,350.6	132,553.3
	Salaries	5,042.4	5,505.0	5,739.0	5,963.2
	Grants & Transfers	16,335.7	16,365.7	18,136.7	20,080.7
	Other Recurrent	88,043.6	96,809.7	99,842.5	107,877.1
1067 State Department for Science, Innovation and Research	Gross	992.9	1,153.0	1,245.2	1,407.8
	A-I-A	160.0	160.0	160.0	160.0
	Net	832.9	993.0	1,085.2	1,247.8
	Salaries	67.2	127.3	132.7	137.9
	Grants & Transfers	804.7	804.7	908.7	1,031.7
	Other Recurrent	120.9	221.0	203.8	238.2
2091 Teachers Service Commission	Gross	386,510.4	422,214.3	440,137.3	457,197.0
	A-I-A	958.0	1,000.0	1,000.0	1,000.0
	Net	385,552.4	421,214.3	439,137.3	456,197.0
	Salaries	384,530.4	419,683.7	437,573.9	454,599.2
	Grants & Transfers	-	-	-	-
	Other Recurrent	1,979.9	2,530.6	2,563.4	2,597.8

**Annex II: Recurrent Sector Ceiling for the FY 2026/27 - 2028/29 (KSh. Million)**

Details of Sector and Votes	Economic Classification	Approved Budget	Ceiling			
		2025/26	2026/27	2027/28	2028/29	
<b>GOVERNANCE, JUSTICE, LAW AND ORDER</b>	<b>Gross</b>	<b>264,118.5</b>	<b>308,559.6</b>	<b>310,983.7</b>	<b>312,676.5</b>	
	A-I-A	3,683.8	3,580.8	3,580.8	3,580.8	
	<b>Net</b>	<b>260,434.6</b>	<b>304,978.7</b>	<b>307,402.9</b>	<b>309,095.6</b>	
	Salaries	157,804.4	171,784.5	179,599.3	187,191.5	
	Grants & Transfers	40,975.9	43,806.9	45,411.6	47,525.2	
	Other Recurrent	65,338.2	92,968.1	85,972.8	77,959.8	
<b>1023 State Department for Correctional Services</b>	<b>Gross</b>	<b>37,844.2</b>	<b>42,437.4</b>	<b>45,211.5</b>	<b>48,152.9</b>	
	A-I-A	11.5	11.5	11.5	11.5	
	<b>Net</b>	<b>37,832.7</b>	<b>42,425.9</b>	<b>45,200.0</b>	<b>48,141.4</b>	
	Salaries	29,137.3	32,595.5	34,187.1	35,924.4	
	Grants & Transfers	22.7	26.7	28.0	29.3	
	Other Recurrent	8,684.3	9,815.3	10,996.5	12,199.2	
<b>1024 State Department for Immigration and Citizen Services</b>	<b>Gross</b>	<b>11,704.4</b>	<b>12,815.5</b>	<b>13,325.2</b>	<b>13,686.2</b>	
	A-I-A	2,524.4	2,774.4	2,774.4	2,774.4	
	<b>Net</b>	<b>9,180.0</b>	<b>10,041.1</b>	<b>10,550.8</b>	<b>10,911.8</b>	
	Salaries	7,783.6	8,560.0	8,816.8	9,081.3	
	Grants & Transfers	172.1	173.1	181.5	190.3	
	Other Recurrent	3,748.7	4,082.3	4,326.9	4,414.6	
<b>1025 National Police Service</b>	<b>Gross</b>	<b>125,378.6</b>	<b>140,378.0</b>	<b>140,792.3</b>	<b>151,161.5</b>	
	A-I-A	65.9	65.9	65.9	65.9	
	<b>Net</b>	<b>125,312.6</b>	<b>140,312.1</b>	<b>140,726.3</b>	<b>151,095.6</b>	
	Salaries	93,610.6	102,572.8	107,481.9	112,109.4	
	Grants & Transfers	-	5.0	5.2	5.5	
	Other Recurrent	31,768.0	37,800.2	33,305.1	39,046.6	
<b>1026 State Department for Internal Security and National Administration</b>	<b>Gross</b>	<b>31,864.5</b>	<b>35,786.3</b>	<b>37,153.3</b>	<b>38,130.8</b>	
	A-I-A	130.1	130.1	130.1	130.1	
	<b>Net</b>	<b>31,734.5</b>	<b>35,656.3</b>	<b>37,023.2</b>	<b>38,000.8</b>	
	Salaries	17,036.9	18,209.1	18,755.3	19,318.0	
	Grants & Transfers	2,501.3	2,933.8	2,848.3	2,975.8	
	Other Recurrent	12,326.3	14,643.5	15,549.6	15,837.1	
<b>1252 State Law Office</b>	<b>Gross</b>	<b>5,086.8</b>	<b>5,631.0</b>	<b>5,916.4</b>	<b>6,110.9</b>	
	A-I-A	564.6	564.6	564.6	564.6	
	<b>Net</b>	<b>4,522.2</b>	<b>5,066.4</b>	<b>5,351.8</b>	<b>5,546.3</b>	
	Salaries	2,324.0	2,456.2	2,548.5	2,624.9	
	Grants & Transfers	1,715.6	1,840.3	1,929.2	2,022.9	
	Other Recurrent	1,047.3	1,334.5	1,438.7	1,463.1	
<b>1253 State Department for Justice Human Rights and Constitutional Affairs</b>	<b>Gross</b>	<b>1,020.4</b>	<b>1,277.8</b>	<b>1,243.7</b>	<b>1,292.4</b>	
	A-I-A	0.1				
	<b>Net</b>	<b>1,020.3</b>	<b>1,277.8</b>	<b>1,243.7</b>	<b>1,292.4</b>	
	Salaries	168.8	274.1	282.3	290.8	
	Grants & Transfers	633.0	690.2	723.6	758.7	
	Other Recurrent	218.7	313.5	237.8	242.9	
<b>1261 The Judiciary</b>	<b>Gross</b>	<b>25,237.4</b>	<b>26,884.5</b>	<b>27,721.4</b>	<b>29,125.1</b>	
	A-I-A	366.0	13.1	13.1	13.1	
	<b>Net</b>	<b>24,871.4</b>	<b>26,871.4</b>	<b>27,708.2</b>	<b>29,111.9</b>	
	Salaries	-	-	-	-	
	Grants & Transfers	25,237.4	26,884.5	27,721.4	29,125.1	
	Other Recurrent	-	-	-	-	
<b>1271 Ethics and Anti-Corruption Commission</b>	<b>Gross</b>	<b>4,320.0</b>	<b>4,520.0</b>	<b>4,828.7</b>	<b>5,048.4</b>	
	A-I-A	13.7	13.7	13.7	13.7	
	<b>Net</b>	<b>4,306.3</b>	<b>4,506.3</b>	<b>4,815.0</b>	<b>5,034.7</b>	
	Salaries	-	-	-	-	
	Grants & Transfers	4,320.0	4,520.0	4,828.7	5,048.4	
	Other Recurrent	-	-	-	-	
<b>1291 Office of the Director of Public Prosecutions</b>	<b>Gross</b>	<b>4,395.6</b>	<b>5,283.3</b>	<b>5,695.7</b>	<b>5,919.3</b>	
	A-I-A	7.5	7.5	7.5	7.5	
	<b>Net</b>	<b>4,388.1</b>	<b>5,275.8</b>	<b>5,688.2</b>	<b>5,911.8</b>	
	Salaries	-	-	-	-	
	Grants & Transfers	4,395.6	5,283.3	5,695.7	5,919.3	
	Other Recurrent	-	-	-	-	

**Annex II: Recurrent Sector Ceiling for the FY 2026/27 - 2028/29 (KSh. Million)**

Details of Sector and Votes	Economic Classification	Approved Budget	Ceiling		
		2025/26	2026/27	2027/28	2028/29
1311 Office of the Registrar of Political Parties	<b>Gross</b>	2,487.0	2,323.0	2,422.6	2,463.9
	A-I-A	-	-	-	-
	<b>Net</b>	2,487.0	2,323.0	2,422.6	2,463.9
	Salaries	269.8	577.1	712.9	748.5
	Grants & Transfers	1,978.3	1,450.0	1,450.0	1,450.0
	Other Recurrent	238.9	295.9	259.8	265.4
1321 Witness Protection Agency	<b>Gross</b>	841.2	1,016.1	1,031.9	1,077.7
	A-I-A	-	-	-	-
	<b>Net</b>	841.2	1,016.1	1,031.9	1,077.7
	Salaries	445.4	564.3	601.5	638.1
	Grants & Transfers	-	-	-	-
	Other Recurrent	395.8	451.8	430.4	439.6
2011 Kenya National Commission on Human Rights	<b>Gross</b>	530.3	614.6	593.9	618.3
	A-I-A	-	-	-	-
	<b>Net</b>	530.3	614.6	593.9	618.3
	Salaries	359.3	388.6	408.0	428.4
	Grants & Transfers	-	-	-	-
	Other Recurrent	171.0	226.0	186.0	190.0
2031 Independent Electoral and Boundaries Commission	<b>Gross</b>	9,302.3	24,903.3	20,259.7	4,909.6
	A-I-A	-	-	-	-
	<b>Net</b>	9,302.3	24,903.3	20,259.7	4,909.6
	Salaries	4,330.3	2,911.6	2,999.0	3,088.9
	Grants & Transfers	-	-	-	-
	Other Recurrent	4,972.0	21,991.7	17,260.7	1,820.7
2051 Judicial Service Commission	<b>Gross</b>	842.4	927.4	966.4	1,007.1
	A-I-A	-	-	-	-
	<b>Net</b>	842.4	927.4	966.4	1,007.1
	Salaries	358.3	369.1	380.1	391.5
	Grants & Transfers	-	-	-	-
	Other Recurrent	484.1	558.3	586.2	615.5
2101 National Police Service Commission	<b>Gross</b>	1,390.8	1,569.2	1,613.1	1,674.0
	A-I-A	-	-	-	-
	<b>Net</b>	1,390.8	1,569.2	1,613.1	1,674.0
	Salaries	751.6	876.0	918.1	964.0
	Grants & Transfers	-	-	-	-
	Other Recurrent	639.2	693.2	695.0	710.0
2141 National Gender and Equality Commission	<b>Gross</b>	556.5	722.9	711.1	739.0
	A-I-A	-	-	-	-
	<b>Net</b>	556.5	722.9	711.1	739.0
	Salaries	311.7	418.1	444.8	467.1
	Grants & Transfers	-	-	-	-
	Other Recurrent	244.8	304.8	266.2	271.9
2151 Independent Policing Oversight Authority	<b>Gross</b>	1,315.9	1,469.2	1,496.9	1,559.3
	A-I-A	-	-	-	-
	<b>Net</b>	1,315.9	1,469.2	1,496.9	1,559.3
	Salaries	916.9	1,012.2	1,063.0	1,116.2
	Grants & Transfers	-	-	-	-
	Other Recurrent	399.0	457.0	433.8	443.2

**Annex II: Recurrent Sector Ceiling for the FY 2026/27 - 2028/29 (KSh. Million)**

Details of Sector and Votes	Economic Classification	Approved Budget	Ceiling			
		2025/26	2026/27	2027/28	2028/29	
<b>PUBLIC ADMINISTRATION AND INTERNATIONAL RELATIONS</b>	<b>Gross</b>	<b>194,678.0</b>	<b>177,567.0</b>	<b>194,678.0</b>	<b>215,524.5</b>	
	A-I-A	20,213.1	21,123.9	21,749.8	22,432.0	
	<b>Net</b>	<b>174,464.9</b>	<b>156,443.1</b>	<b>172,928.2</b>	<b>193,092.5</b>	
	Salaries	56,438.5	36,296.4	37,365.1	43,430.8	
	Grants & Transfers	76,063.0	86,136.3	102,436.4	113,807.8	
	<b>Other Recurrent</b>	<b>62,176.5</b>	<b>55,134.3</b>	<b>54,876.5</b>	<b>58,285.9</b>	
1011 Executive Office of the President	<b>Gross</b>	<b>4,535.3</b>	<b>5,641.5</b>	<b>5,343.8</b>	<b>5,554.8</b>	
	A-I-A	15.0	15.0	15.0	15.0	
	<b>Net</b>	<b>4,520.3</b>	<b>5,626.5</b>	<b>5,328.8</b>	<b>5,539.8</b>	
	Salaries	1,956.9	2,199.3	2,265.2	2,333.2	
	Grants & Transfers	-	-	-	-	
	<b>Other Recurrent</b>	<b>2,578.4</b>	<b>3,442.2</b>	<b>3,078.6</b>	<b>3,221.6</b>	
1012 Office of the Deputy President	<b>Gross</b>	<b>2,972.1</b>	<b>3,481.0</b>	<b>3,324.3</b>	<b>3,474.1</b>	
	A-I-A	3.3	3.3	3.3	3.3	
	<b>Net</b>	<b>2,968.8</b>	<b>3,477.7</b>	<b>3,321.0</b>	<b>3,470.8</b>	
	Salaries	766.1	947.0	975.4	1,004.7	
	Grants & Transfers	-	-	-	-	
	<b>Other Recurrent</b>	<b>2,206.0</b>	<b>2,534.0</b>	<b>2,348.9</b>	<b>2,469.4</b>	
1013 Office of the Prime Cabinet Secretary	<b>Gross</b>	<b>356.6</b>	<b>827.6</b>	<b>850.9</b>	<b>875.3</b>	
	A-I-A	-	-	-	-	
	<b>Net</b>	<b>356.6</b>	<b>827.6</b>	<b>850.9</b>	<b>875.3</b>	
	Salaries	88.2	270.9	279.0	287.4	
	Grants & Transfers	-	-	-	-	
	<b>Other Recurrent</b>	<b>268.4</b>	<b>556.7</b>	<b>571.9</b>	<b>587.9</b>	
1014 State Department for Parliamentary Affairs	<b>Gross</b>	<b>363.5</b>	<b>406.7</b>	<b>423.0</b>	<b>439.9</b>	
	A-I-A	-	-	-	-	
	<b>Net</b>	<b>363.5</b>	<b>406.7</b>	<b>423.0</b>	<b>439.9</b>	
	Salaries	222.9	217.2	223.8	230.5	
	Grants & Transfers	-	-	-	-	
	<b>Other Recurrent</b>	<b>140.7</b>	<b>189.5</b>	<b>199.2</b>	<b>209.4</b>	
1016 State Department for Cabinet Affairs	<b>Gross</b>	<b>228.7</b>	<b>298.8</b>	<b>311.2</b>	<b>324.2</b>	
	A-I-A	-	-	-	-	
	<b>Net</b>	<b>228.7</b>	<b>298.8</b>	<b>311.2</b>	<b>324.2</b>	
	Salaries	86.2	136.3	140.4	144.6	
	Grants & Transfers	-	-	-	-	
	<b>Other Recurrent</b>	<b>142.5</b>	<b>162.5</b>	<b>170.8</b>	<b>179.6</b>	
1017 State House	<b>Gross</b>	<b>7,684.0</b>	<b>10,651.8</b>	<b>10,359.6</b>	<b>10,680.9</b>	
	A-I-A	2.1	2.1	2.1	2.1	
	<b>Net</b>	<b>7,681.9</b>	<b>10,649.7</b>	<b>10,357.5</b>	<b>10,678.8</b>	
	Salaries	3,517.5	3,050.1	3,141.6	3,235.9	
	Grants & Transfers	-	-	-	-	
	<b>Other Recurrent</b>	<b>4,166.5</b>	<b>7,601.7</b>	<b>7,218.0</b>	<b>7,445.0</b>	
1018 State Department for National Government Coordination	<b>Gross</b>	<b>1,022.3</b>	<b>944.2</b>	<b>993.0</b>	<b>1,043.9</b>	
	A-I-A	-	-	-	-	
	<b>Net</b>	<b>1,022.3</b>	<b>944.2</b>	<b>993.0</b>	<b>1,043.9</b>	
	Salaries	340.4	376.8	388.1	399.8	
	Grants & Transfers	-	-	-	-	
	<b>Other Recurrent</b>	<b>682.0</b>	<b>567.4</b>	<b>604.9</b>	<b>644.1</b>	
1032 State Department for Devolution	<b>Gross</b>	<b>1,331.2</b>	<b>1,373.1</b>	<b>1,485.6</b>	<b>1,576.1</b>	
	A-I-A	-	4.0	4.5	5.5	
	<b>Net</b>	<b>1,331.2</b>	<b>1,369.1</b>	<b>1,481.1</b>	<b>1,570.6</b>	
	Salaries	243.9	257.3	265.0	272.9	
	Grants & Transfers	725.8	758.5	794.6	857.0	
	<b>Other Recurrent</b>	<b>361.6</b>	<b>357.3</b>	<b>426.0</b>	<b>446.2</b>	
1033 State Department for Special Programmes	<b>Gross</b>	<b>488.1</b>	<b>687.2</b>	<b>723.8</b>	<b>762.2</b>	
	A-I-A	-	-	-	-	
	<b>Net</b>	<b>488.1</b>	<b>687.2</b>	<b>723.8</b>	<b>762.2</b>	
	Salaries	22.0	65.3	67.2	69.3	
	Grants & Transfers	290.4	293.7	315.0	337.4	
	<b>Other Recurrent</b>	<b>175.8</b>	<b>328.2</b>	<b>341.6</b>	<b>355.5</b>	
1053 State Department for Foreign Affairs	<b>Gross</b>	<b>23,017.7</b>	<b>24,358.1</b>	<b>25,396.5</b>	<b>26,380.6</b>	
	A-I-A	282.9	312.9	332.9	332.9	
	<b>Net</b>	<b>22,734.8</b>	<b>24,045.2</b>	<b>25,063.6</b>	<b>26,047.7</b>	
	Salaries	12,767.8	13,028.3	13,419.1	13,821.7	
	Grants & Transfers	813.8	865.9	1,040.6	1,125.9	
	<b>Other Recurrent</b>	<b>9,436.1</b>	<b>10,463.9</b>	<b>10,936.8</b>	<b>11,433.0</b>	
1054 State Department for Diaspora Affairs	<b>Gross</b>	<b>717.8</b>	<b>844.6</b>	<b>877.6</b>	<b>912.0</b>	
	A-I-A	-	-	-	-	
	<b>Net</b>	<b>717.8</b>	<b>844.6</b>	<b>877.6</b>	<b>912.0</b>	
	Salaries	252.3	251.3	258.8	266.6	
	Grants & Transfers	-	100.0	100.0	100.0	
	<b>Other Recurrent</b>	<b>465.5</b>	<b>493.3</b>	<b>518.8</b>	<b>545.4</b>	

**Annex II: Recurrent Sector Ceiling for the FY 2026/27 - 2028/29 (KSh. Million)**

Details of Sector and Votes	Economic Classification	Approved Budget	Ceiling		
		2025/26	2026/27	2027/28	2028/29
1071 The National Treasury	Gross	64,379.8	81,551.0	96,419.8	112,828.7
	A-I-A	15,880.2	16,491.9	16,828.6	17,155.6
	Net	48,499.6	65,059.1	79,591.2	95,673.1
	Salaries	4,962.9	8,182.3	8,467.8	13,726.4
	Grants & Transfers	47,478.2	58,350.1	72,845.7	81,903.9
	Other Recurrent	11,938.7	15,018.6	15,106.3	17,198.4
1072 State Department for Economic Planning	Gross	3,679.5	3,905.7	4,610.7	4,906.0
	A-I-A	286.1	395.9	455.9	505.9
	Net	3,393.4	3,509.8	4,154.8	4,400.1
	Salaries	473.9	564.5	581.4	598.9
	Grants & Transfers	2,643.3	2,751.0	3,408.7	3,654.7
	Other Recurrent	562.3	590.2	620.6	652.4
1073 State Department for Public Investments and Assets Management	Gross	3,172.3	3,307.2	3,511.0	3,717.2
	A-I-A	339.9	362.7	388.3	457.9
	Net	2,832.4	2,944.5	3,122.7	3,259.3
	Salaries	743.4	818.4	843.0	868.2
	Grants & Transfers	2,155.9	2,186.6	2,351.6	2,517.4
	Other Recurrent	272.9	302.2	316.4	331.6
1213 State Department for Public Service	Gross	19,752.4	23,726.4	24,165.3	25,308.4
	A-I-A	2,949.6	3,088.1	3,271.2	3,505.8
	Net	16,802.8	20,638.3	20,894.1	21,802.6
	Salaries	948.5	1,030.6	1,061.5	1,093.3
	Grants & Transfers	11,851.2	12,104.2	12,451.4	13,498.9
	Other Recurrent	6,952.8	10,591.6	10,652.4	10,716.2
2041 Parliamentary Service Commission	Gross	2,839.9			
	A-I-A	-			
	Net	2,839.9			
	Salaries	917.6			
	Grants & Transfers	1,146.0			
	Other Recurrent	776.3			
2042 National Assembly	Gross	28,568.6			
	A-I-A	-			
	Net	28,568.6			
	Salaries	15,553.2			
	Grants & Transfers	556.0			
	Other Recurrent	12,459.3			
2043 Parliamentary Joint Services	Gross	6,818.1			
	A-I-A	24.0			
	Net	6,794.1			
	Salaries	3,511.6			
	Grants & Transfers	-			
	Other Recurrent	3,306.5			
2044 Senate	Gross	8,199.2			
	A-I-A	-			
	Net	8,199.2			
	Salaries	4,290.8			
	Grants & Transfers	43.6			
	Other Recurrent	3,864.9			
2061 The Commission on Revenue Allocation	Gross	370.0	510.6	526.8	544.2
	A-I-A	-	-	-	-
	Net	370.0	510.6	526.8	544.2
	Salaries	227.7	230.4	237.3	244.4
	Grants & Transfers	-	-	-	-
	Other Recurrent	142.3	280.2	289.5	299.8
2071 Public Service Commission	Gross	3,561.7	3,640.5	3,698.4	3,758.6
	A-I-A	15.0	24.0	24.0	24.0
	Net	3,546.7	3,616.5	3,674.4	3,734.6
	Salaries	3,146.5	3,178.5	3,213.9	3,250.3
	Grants & Transfers	-	-	-	-
	Other Recurrent	415.2	462.0	484.5	508.3

**Annex II: Recurrent Sector Ceiling for the FY 2026/27 - 2028/29 (KSh. Million)**

Details of Sector and Votes	Economic Classification	Approved Budget	Ceiling		
		2025/26	2026/27	2027/28	2028/29
2081 Salaries and Remuneration Commission	<b>Gross</b>	751.7	1,040.9	823.2	857.0
	A-I-A	-	-	-	-
	<b>Net</b>	751.7	1,040.9	823.2	857.0
	Salaries	376.8	388.1	399.7	411.7
	Grants & Transfers	-	-	-	-
	Other Recurrent	374.9	652.8	423.5	445.3
2111 Auditor General	<b>Gross</b>	8,359.0	8,726.3	9,128.8	9,812.6
	A-I-A	407.0	422.0	422.0	422.0
	<b>Net</b>	7,952.0	8,304.3	8,706.8	9,390.6
	Salaries	-	-	-	-
	Grants & Transfers	8,359.0	8,726.3	9,128.8	9,812.6
	Other Recurrent	-	-	-	-
2121 Controller of Budget	<b>Gross</b>	834.1	913.7	948.1	983.7
	A-I-A	8.0	2.0	2.0	2.0
	<b>Net</b>	826.1	911.7	946.1	981.7
	Salaries	529.7	587.6	605.2	623.4
	Grants & Transfers	-	-	-	-
	Other Recurrent	304.4	326.1	342.9	360.3
2131 The Commission on Administrative Justice	<b>Gross</b>	674.2	730.1	756.6	784.1
	A-I-A	-	-	-	-
	<b>Net</b>	674.2	730.1	756.6	784.1
	Salaries	491.6	516.2	531.7	547.6
	Grants & Transfers	-	-	-	-
	Other Recurrent	182.6	213.9	224.9	236.5
<b>NATIONAL SECURITY</b>	<b>Gross</b>	<b>248,836.2</b>	<b>292,049.3</b>	<b>281,321.4</b>	<b>293,541.5</b>
	A-I-A	<b>7,827.3</b>	<b>8,193.3</b>	<b>7,827.3</b>	<b>7,827.3</b>
	<b>Net</b>	<b>241,008.9</b>	<b>283,856.0</b>	<b>273,494.1</b>	<b>285,714.2</b>
	Salaries	<b>2,428.9</b>	<b>2,501.8</b>	<b>2,576.8</b>	<b>2,654.1</b>
	Grants & Transfers	<b>245,916.4</b>	<b>288,807.5</b>	<b>277,980.0</b>	<b>290,097.0</b>
	Other Recurrent	<b>490.8</b>	<b>740.0</b>	<b>764.6</b>	<b>790.4</b>
1041 Ministry of Defence	<b>Gross</b>	197,388.9	233,432.3	224,046.4	233,804.5
	A-I-A	7,827.3	8,193.3	7,827.3	7,827.3
	<b>Net</b>	189,561.6	225,239.0	216,219.1	225,977.2
	Salaries	2,428.9	2,501.8	2,576.8	2,654.1
	Grants & Transfers	194,469.2	230,190.5	220,705.0	230,360.0
	Other Recurrent	490.8	740.0	764.6	790.4
1281 National Intelligence Service	<b>Gross</b>	51,447.2	58,617.0	57,275.0	59,737.0
	A-I-A	-	-	-	-
	<b>Net</b>	51,447.2	58,617.0	57,275.0	59,737.0
	Salaries	-	-	-	-
	Grants & Transfers	51,447.2	58,617.0	57,275.0	59,737.0
	Other Recurrent	-	-	-	-
<b>SOCIAL PROTECTION, CULTURE AND RECREATION</b>	<b>Gross</b>	<b>54,145.3</b>	<b>60,732.0</b>	<b>55,847.6</b>	<b>61,556.6</b>
	A-I-A	<b>4,302.8</b>	<b>4,376.6</b>	<b>4,423.5</b>	<b>4,477.5</b>
	<b>Net</b>	<b>49,842.5</b>	<b>56,355.4</b>	<b>51,424.1</b>	<b>57,079.2</b>
	Salaries	<b>4,839.2</b>	<b>5,053.1</b>	<b>5,204.6</b>	<b>5,360.8</b>
	Grants & Transfers	<b>9,383.4</b>	<b>9,819.4</b>	<b>9,953.2</b>	<b>10,499.1</b>
	Other Recurrent	<b>2,867.1</b>	<b>3,066.4</b>	<b>3,146.6</b>	<b>3,303.6</b>
1132 State Department for Sports	Strategic Interventions	-	5,717.5	317.5	317.5
	BETA Priorities	37,055.7	37,075.7	37,225.7	42,075.7
	<b>Gross</b>	1,626.8	7,384.9	1,921.0	2,044.8
	A-I-A	568.3	621.4	649.0	683.9
	<b>Net</b>	1,058.5	6,763.5	1,272.0	1,360.9
	Salaries	227.5	254.4	262.1	269.9
1134 State Department for Culture and Heritage	Grants & Transfers	1,223.1	1,536.1	1,456.0	1,560.7
	Other Recurrent	176.2	194.3	202.9	214.2
	Strategic Interventions	-	5,400.0	-	-
	<b>Gross</b>	2,772.6	2,840.7	2,952.9	3,132.6
	A-I-A	634.7	639.7	639.7	641.7
	<b>Net</b>	2,137.9	2,201.0	2,313.2	2,490.8
1134 State Department for Culture and Heritage	Salaries	268.7	271.1	279.3	287.6
	Grants & Transfers	2,261.8	2,316.8	2,414.1	2,570.6
	Other Recurrent	242.0	252.8	259.6	274.3
	Strategic Interventions	-	-	-	-

**Annex II: Recurrent Sector Ceiling for the FY 2026/27 - 2028/29 (KSh. Million)**

Details of Sector and Votes	Economic Classification	Approved Budget	Ceiling		
		2025/26	2026/27	2027/28	2028/29
1135 State Department for Youth Affairs and the Arts	Gross	2,228.6	2,581.3	2,705.4	2,855.5
	A-I-A	180.6	180.6	199.9	217.0
	Net	2,048.0	2,400.8	2,505.5	2,638.6
	Salaries	770.9	784.1	807.7	831.9
	Grants & Transfers	1,210.4	1,230.4	1,322.5	1,437.5
	Other Recurrent	247.3	249.3	257.8	268.6
	Strategic Interventions		317.5	317.5	317.5
1184 State Department for Labour and Skills Development	Gross	4,295.2	4,467.0	4,499.1	4,538.7
	A-I-A	2,680.1	2,683.3	2,683.3	2,683.3
	Net	1,615.1	1,783.7	1,815.8	1,855.4
	Salaries	1,005.0	1,117.4	1,150.9	1,185.4
	Grants & Transfers	2,803.7	2,822.0	2,815.6	2,828.1
	Other Recurrent	486.6	527.6	532.6	525.2
1185 State Department for Social Protection and Senior Citizens Affairs	Gross	29,132.9	29,160.3	29,361.2	34,309.3
	A-I-A	103.1	115.6	115.6	115.6
	Net	29,029.7	29,044.6	29,245.6	34,193.7
	Salaries	1,104.2	1,100.3	1,133.3	1,167.3
	Grants & Transfers	135.0	46.9	50.8	54.8
	Other Recurrent	818.7	918.2	932.3	992.3
	<i>BETA Priorities</i>	27,074.9	27,094.9	27,244.9	32,094.9
1186 State Department for Children Services	Gross	12,074.1	12,170.9	12,323.6	12,536.8
	A-I-A	1.0	1.0	1.0	1.0
	Net	12,073.1	12,169.9	12,322.6	12,535.9
	Salaries	1,167.9	1,210.4	1,246.7	1,284.1
	Grants & Transfers	1,319.0	1,349.0	1,438.1	1,563.2
	Other Recurrent	656.5	680.8	708.0	758.8
	<i>BETA Priorities</i>	8,930.7	8,930.7	8,930.7	8,930.7
1212 State Department for Gender and Affirmative Action	Gross	2,015.2	2,127.0	2,084.4	2,138.9
	A-I-A	135.0	135.0	135.0	135.0
	Net	1,880.2	1,992.0	1,949.4	2,003.9
	Salaries	295.0	315.3	324.8	334.5
	Grants & Transfers	430.5	518.3	456.2	484.1
	Other Recurrent	239.8	243.4	253.5	270.2
	<i>BETA Priorities</i>	1,050.0	1,050.0	1,050.0	1,050.0
<b>ENVIRONMENT PROTECTION, WATER AND NATURAL RESOURCES</b>	Gross	<b>33,879.1</b>	<b>36,210.0</b>	<b>39,081.0</b>	<b>42,176.0</b>
	A-I-A	<b>19,164.9</b>	<b>20,753.0</b>	<b>22,232.0</b>	<b>23,725.0</b>
	Net	<b>14,714.2</b>	<b>15,457.0</b>	<b>16,849.0</b>	<b>18,451.0</b>
	Salaries	<b>2,920.8</b>	<b>3,024.0</b>	<b>3,114.0</b>	<b>3,208.0</b>
	Grants & Transfers	<b>27,050.7</b>	<b>28,795.0</b>	<b>31,440.0</b>	<b>34,285.0</b>
	Other Recurrent	<b>3,907.6</b>	<b>4,391.0</b>	<b>4,527.0</b>	<b>4,683.0</b>
1104 State Department for Irrigation	Gross	955.2	943.0	1,039.0	1,086.0
	A-I-A	308.0	50.0	50.0	50.0
	Net	647.2	893.0	989.0	1,036.0
	Salaries	217.0	256.0	276.0	285.0
	Grants & Transfers	657.6	536.0	603.0	631.0
	Other Recurrent	80.6	151.0	160.0	170.0
1109 State Department for Water & Sanitation	Gross	6,777.9	7,343.0	7,942.0	8,571.0
	A-I-A	3,658.0	4,236.0	4,539.0	4,739.0
	Net	3,119.9	3,107.0	3,403.0	3,832.0
	Salaries	563.8	511.0	517.0	532.0
	Grants & Transfers	6,107.5	6,685.0	7,272.0	7,879.0
	Other Recurrent	106.7	147.0	153.0	160.0

**Annex II: Recurrent Sector Ceiling for the FY 2026/27 - 2028/29 (KSh. Million)**

Details of Sector and Votes	Economic Classification	Approved Budget	Ceiling		
		2025/26	2026/27	2027/28	2028/29
1192 State Department for Mining	Gross	1,363.4	1,539.0	1,588.0	1,667.0
	A-I-A	750.0	800.0	850.0	900.0
	Net	613.4	739.0	738.0	767.0
	Salaries	501.0	545.0	559.0	573.0
	Grants & Transfers	80.1	130.0	112.0	124.0
	Other Recurrent	782.3	864.0	917.0	970.0
1203 State Department for Wildlife	Gross	11,955.5	13,250.0	14,411.0	15,811.0
	A-I-A	8,156.0	9,270.0	10,168.0	11,244.0
	Net	3,799.5	3,980.0	4,243.0	4,567.0
	Salaries	171.0	192.0	195.0	207.0
	Grants & Transfers	9,626.6	10,744.0	11,881.0	13,230.0
	Other Recurrent	2,157.9	2,314.0	2,335.0	2,374.0
1331 State Department for Environment & Climate Change	Gross	3,894.9	4,103.0	4,432.0	4,728.0
	A-I-A	1,342.9	1,443.0	1,669.0	1,834.0
	Net	2,552.0	2,660.0	2,763.0	2,894.0
	Salaries	1,330.0	1,372.0	1,387.0	1,427.0
	Grants & Transfers	1,871.4	1,939.0	2,213.0	2,429.0
	Other Recurrent	693.5	792.0	832.0	872.0
	Strategic Intervention				
1332 State Department for Forestry	Gross	8,932.2	9,032.0	9,669.0	10,313.0
	A-I-A	4,950.0	4,954.0	4,956.0	4,958.0
	Net	3,982.2	4,078.0	4,713.0	5,355.0
	Salaries	138.0	148.0	180.0	184.0
	Grants & Transfers	8,707.5	8,761.0	9,359.0	9,992.0
	Other Recurrent	86.7	123.0	130.0	137.0
<b>TOTAL</b>	<b>Gross</b>	<b>1,804,706.2</b>	<b>1,979,883.9</b>	<b>2,059,436.0</b>	<b>2,164,028.2</b>
	<b>A-I-A</b>	<b>334,256.4</b>	<b>362,433.7</b>	<b>383,701.1</b>	<b>391,396.3</b>
	<b>Net</b>	<b>1,470,449.8</b>	<b>1,617,450.1</b>	<b>1,675,734.9</b>	<b>1,772,631.9</b>
	<b>Salaries</b>	<b>658,461.6</b>	<b>695,765.0</b>	<b>727,368.7</b>	<b>759,874.3</b>
	<b>Grants &amp; Transfers</b>	<b>801,255.1</b>	<b>903,650.0</b>	<b>962,305.7</b>	<b>1,017,525.4</b>
	<b>Other Recurrent</b>	<b>307,933.8</b>	<b>337,675.7</b>	<b>332,218.3</b>	<b>344,235.3</b>
	<b>Strategic Intervention</b>	<b>-</b>	<b>5,717.5</b>	<b>317.5</b>	<b>317.5</b>
	<b>BETA Priorities</b>	<b>37,055.7</b>	<b>37,075.7</b>	<b>37,225.7</b>	<b>42,075.7</b>
<b>Parliament</b>			<b>48,867.0</b>	<b>48,989.4</b>	<b>50,838.7</b>
2041 Parliamentary Service Commission			1,999.9	2,934.6	3,004.5
2042 National Assembly			30,843.6	30,138.7	31,287.8
2043 Parliamentary Joint Services			7,442.4	7,262.4	7,553.2
2044 Senate			8,581.2	8,653.7	8,993.2
<b>Grand Total</b>			<b>2,028,750.9</b>	<b>2,108,425.4</b>	<b>2,214,866.9</b>

**Annex III: Development Sector Ceiling for the FY 2026/27 - 2028/29 (KSh. Million)**

Sector & Vote Details	Economic Classification	Approved Budget	Ceiling		
		2025/26	2026/27	2027/28	2028/29
<b>AGRICULTURE, RURAL &amp; URBAN DEVELOPMENT</b>	<b>Gross</b>	<b>47,998.1</b>	<b>55,649.4</b>	<b>47,081.1</b>	<b>54,305.0</b>
	<b>GOK</b>	<b>17,530.4</b>	<b>24,279.8</b>	<b>26,493.5</b>	<b>37,165.5</b>
	<b>Loans</b>	<b>27,023.7</b>	<b>26,272.7</b>	<b>16,539.2</b>	<b>14,002.9</b>
	<b>Grants</b>	<b>832.0</b>	<b>2,216.9</b>	<b>1,271.9</b>	<b>824.0</b>
	<b>Local AIA</b>	<b>2,612.0</b>	<b>2,880.0</b>	<b>2,776.5</b>	<b>2,312.6</b>
1112 State Department for Lands and Physical Planning	Gross	4,982.4	4,840.0	4,960.0	5,010.0
	GOK	3,505.4	3,500.0	3,500.0	3,500.0
	Loans	-	-	-	-
	Grants	-	-	-	-
	Local AIA	1,477.0	1,340.0	1,460.0	1,510.0
1162 State Department for Livestock Development	Gross	5,076.1	10,348.7	9,212.0	9,524.0
	GOK	1,145.1	1,386.1	2,793.0	5,024.0
	Loans	3,691.0	8,812.6	6,247.0	4,500.0
	Grants	240.0	150.0	172.0	-
	Local AIA	-	-	-	-
1166 State Department for the Blue Economy and Fisheries	Gross	5,231.7	4,222.6	1,745.0	3,976.0
	GOK	828.7	1,433.6	1,745.0	3,976.0
	Loans	4,403.0	2,789.0	-	-
	Grants	-	-	-	-
	Local AIA	-	-	-	-
1169 State Department for Crop Development	Gross	32,151.8	35,397.6	30,589.1	35,061.0
	GOK	11,495.1	17,119.6	17,880.5	23,931.5
	Loans	18,929.7	14,671.2	10,292.2	9,502.9
	Grants	592.0	2,066.9	1,099.9	824.0
	Local AIA	1,135.0	1,540.0	1,316.5	802.6
2021 National Land Commission	Gross	556.1	840.5	575.0	734.0
	GOK	556.1	840.5	575.0	734.0
	Loans	-	-	-	-
	Grants	-	-	-	-
	Local AIA	-	-	-	-
<b>ENERGY, INFRASTRUCTURE AND ICT</b>	<b>Gross</b>	<b>380,441.4</b>	<b>442,977.0</b>	<b>739,609.0</b>	<b>735,150.0</b>
	<b>GOK</b>	<b>88,758.4</b>	<b>93,270.0</b>	<b>98,549.0</b>	<b>112,995.0</b>
	<b>Loans</b>	<b>89,953.5</b>	<b>107,043.0</b>	<b>147,573.0</b>	<b>157,139.0</b>
	<b>Grants</b>	<b>5,017.4</b>	<b>11,049.0</b>	<b>3,320.0</b>	<b>2,466.0</b>
	<b>Local AIA</b>	<b>196,712.0</b>	<b>231,615.0</b>	<b>490,167.0</b>	<b>462,550.0</b>
1091 State Department for Roads	Gross	150,253.2	158,287.0	181,785.0	203,966.0
	GOK	70,634.6	70,650.0	75,739.0	86,840.0
	Loans	32,837.2	37,837.0	57,501.0	67,643.0
	Grants	399.4	3,132.0	944.0	944.0
	Local AIA	46,382.0	46,668.0	47,601.0	48,539.0
1092 State Department of Transport	Gross	40,334.2	57,950.0	61,408.0	63,524.0
	GOK	3,922.2	5,598.0	4,969.0	5,697.0
	Loans	1,200.0	3,500.0	5,319.0	6,257.0
	Grants	962.0	359.0	98.0	98.0
	Local AIA	34,250.0	48,493.0	51,022.0	51,472.0
1093 State Department for Shipping & Maritime Affairs	Gross	2,224.6	1,351.0	1,494.0	2,565.0
	GOK	165.6	266.0	230.0	265.0
	Loans	-	-	-	-
	Grants	-	-	-	-
	Local AIA	2,059.0	1,085.0	1,264.0	2,300.0
1094 State Department for Housing & Urban Development	Gross	116,729.4	133,647.0	376,639.0	331,908.0
	GOK	259.1	803.0	858.0	984.0
	Loans	19,731.3	19,145.0	13,995.0	-
	Grants	900.0	2,833.0	854.0	-
	Local AIA	95,839.0	110,866.0	360,932.0	330,924.0

**Annex III: Development Sector Ceiling for the FY 2026/27 - 2028/29 (KSh. Million)**

Sector & Vote Details	Economic Classification	Approved Budget	Ceiling		
		2025/26	2026/27	2027/28	2028/29
1095 State Department for Public Works	Gross	753.0	1,599.0	1,619.0	1,849.0
	GOK	703.0	1,549.0	1,569.0	1,799.0
	Loans	-			
	Grants	-			
	Local AIA	50.0	50.0	50.0	50.0
1097 State Department for Aviation and Aerospace Development	Gross	358.8	479.0	512.0	587.0
	GOK	358.8	479.0	512.0	587.0
	Loans	-	-	-	-
	Grants	-	-	-	-
	Local AIA	-			
1122 State Department for Information Communication Technology & Digital Economy	Gross	12,635.2	14,415.0	20,103.0	23,423.0
	GOK	2,485.2	2,715.0	2,742.0	3,144.0
	Loans	9,400.0	10,700.0	16,261.0	19,129.0
	Grants	-	-	-	-
	Local AIA	750.0	1,000.0	1,100.0	1,150.0
1123 State Department for Broadcasting & Telecommunications	Gross	356.0	430.0	460.0	527.0
	GOK	356.0	430.0	460.0	527.0
	Loans	-			
	Grants	-			
	Local AIA	-			
1152 State Department for Energy	Gross	51,485.9	64,984.0	85,189.0	95,775.0
	GOK	9,723.9	10,700.0	11,385.0	13,054.0
	Loans	26,785.0	35,861.0	54,497.0	64,110.0
	Grants	2,756.0	4,725.0	1,424.0	1,424.0
	Local AIA	12,221.0	13,698.0	17,883.0	17,187.0
1193 State Department for Petroleum	Gross	5,311.0	9,835.0	10,400.0	11,026.0
	GOK	150.0	80.0	85.0	98.0
	Loans	-	-	-	-
	Grants	-	-	-	-
	Local AIA	5,161.0	9,755.0	10,315.0	10,928.0
<b>GENERAL ECONOMIC AND COMMERCIAL AFFAIRS</b>	Gross	<b>21,601.5</b>	<b>24,630.2</b>	<b>30,310.9</b>	<b>30,979.1</b>
	GOK	<b>12,119.4</b>	<b>11,093.6</b>	<b>16,532.3</b>	<b>17,408.5</b>
	Loans	<b>3,048.0</b>	<b>5,923.0</b>	<b>5,923.0</b>	<b>5,923.0</b>
	Grants	<b>1,424.1</b>	<b>1,672.6</b>	<b>1,672.6</b>	<b>1,672.6</b>
	Local AIA	<b>5,010.0</b>	<b>5,941.0</b>	<b>6,183.0</b>	<b>5,975.0</b>
1036 State Department for the ASALs and Regional Development	Gross	3,805.2	3,726.2	4,192.7	4,279.9
	GOK	2,281.2	1,178.4	1,645.0	1,732.2
	Loans	500.0	1,557.8	1,557.8	1,557.8
	Grants	1,024.1	990.0	990.0	990.0
	Local AIA				
1173 State Department for Cooperatives	Gross	1,471.4	1,530.8	2,136.8	2,250.0
	GOK	1,471.4	1,530.8	2,136.8	2,250.0
	Loans	-			
	Grants	-			
	Local AIA	-			
1174 State Department for Trade	Gross	369.8	433.8	605.5	637.6
	GOK	369.8	433.8	605.5	637.6
	Loans	-			
	Grants	-			
	Local AIA	-			
1175 State Department for Industry	Gross	5,822.3	4,877.6	7,855.5	8,271.8
	GOK	5,572.3	4,877.6	7,855.5	8,271.8
	Loans	250.0			
	Grants	-			
	Local AIA	-			
1177 State Department for Investment Promotion	Gross	2,061.0	3,200.0	4,110.6	4,280.7
	GOK	1,811.0	2,300.0	3,210.6	3,380.7
	Loans	250.0	900.0	900.0	900.0
	Grants	-			
	Local AIA	-			

**Annex III: Development Sector Ceiling for the FY 2026/27 - 2028/29 (KSh. Million)**

Sector & Vote Details	Economic Classification	Approved Budget	Ceiling		
		2025/26	2026/27	2027/28	2028/29
1176 State Department for Micro, Small and Medium Enterprises Development	Gross	3,061.8	4,843.9	5,119.4	5,170.9
	GOK	613.8	696.0	971.6	1,023.1
	Loans	2,048.0	3,465.3	3,465.3	3,465.3
	Grants	400.0	682.6	682.6	682.6
	Local AIA				
1202 State Department for Tourism	Gross	5,010.0	6,018.0	6,290.5	6,088.2
	GOK	-	77.0	107.5	113.2
	Loans	-	-	-	-
	Grants	-	-	-	-
	Local AIA	5,010.0	5,941.0	6,183.0	5,975.0
<b>HEALTH</b>	<b>Gross</b>	<b>27,497.3</b>	<b>31,382.9</b>	<b>40,439.1</b>	<b>38,980.3</b>
	<b>GOK</b>	<b>8,994.5</b>	<b>14,295.9</b>	<b>19,481.5</b>	<b>25,082.3</b>
	<b>Loans</b>	<b>6,701.0</b>	<b>5,980.0</b>	<b>11,154.6</b>	<b>8,310.0</b>
	<b>Grants</b>	<b>11,801.8</b>	<b>11,107.0</b>	<b>9,803.0</b>	<b>5,588.0</b>
	Local AIA	-	-	-	-
1082 State Department for Medical Services	Gross	21,936.1	26,399.0	27,428.5	24,681.3
	GOK	6,895.1	11,523.0	16,541.5	19,187.3
	Loans	5,601.0	4,880.0	2,178.0	700.0
	Grants	9,440.0	9,996.0	8,709.0	4,794.0
	Local AIA				
1083 State Department for Public Health and Professional Standards	Gross	5,561.2	4,983.9	13,010.6	14,299.0
	GOK	2,099.4	2,772.9	2,940.0	5,895.0
	Loans	1,100.0	1,100.0	8,976.6	7,610.0
	Grants	2,361.8	1,111.0	1,094.0	794.0
	Local AIA	-			
<b>EDUCATION</b>	<b>Gross</b>	<b>29,779.7</b>	<b>30,113.0</b>	<b>35,066.0</b>	<b>43,842.0</b>
	<b>GOK</b>	<b>6,833.2</b>	<b>10,932.0</b>	<b>15,885.0</b>	<b>20,319.0</b>
	<b>Loans</b>	<b>10,926.7</b>	<b>9,604.0</b>	<b>9,604.0</b>	<b>11,541.0</b>
	<b>Grants</b>	<b>12,019.8</b>	<b>9,577.0</b>	<b>9,577.0</b>	<b>11,982.0</b>
	Local AIA	-	-	-	-
1064 State Department for Vocational and Technical Training	Gross	7,836.3	7,077.0	8,602.0	10,915.0
	GOK	1,447.6	2,750.0	4,275.0	5,639.0
	Loans	5,336.7	2,786.0	2,786.0	3,348.0
	Grants	1,052.0	1,541.0	1,541.0	1,928.0
	Local AIA				
1065 State Department for Higher Education and Research	Gross	2,782.0	4,884.0	6,620.0	8,307.0
	GOK	2,424.2	4,131.0	5,867.0	7,376.0
	Loans	100.0	233.0	233.0	280.0
	Grants	257.8	520.0	520.0	651.0
	Local AIA				
1066 State Department for Basic Education	Gross	18,490.4	16,098.0	17,363.0	21,448.0
	GOK	2,901.4	3,311.0	4,592.0	5,740.0
	Loans	4,929.0	5,455.0	5,455.0	6,555.0
	Grants	10,660.0	7,332.0	7,316.0	9,153.0
	Local AIA				
1067 State Department for Science, Innovation and Research	Gross		1,312.0	1,681.0	2,143.0
	GOK		666.0	1,035.0	1,365.0
	Loans		646.0	646.0	778.0
	Grants				
	Local AIA				
2091 Teachers Service Commission	Gross	671.0	742.0	800.0	1,029.0
	GOK	60.0	74.0	116.0	199.0
	Loans	561.0	484.0	484.0	580.0
	Grants	50.0	184.0	200.0	250.0
	Local AIA				

**Annex III: Development Sector Ceiling for the FY 2026/27 - 2028/29 (KSh. Million)**

Sector & Vote Details	Economic Classification	Approved Budget	Ceiling		
		2025/26	2026/27	2027/28	2028/29
<b>GOVERNANCE, JUSTICE, LAW AND ORDER</b>	<b>Gross</b>	<b>18,923.9</b>	<b>25,929.7</b>	<b>28,268.5</b>	<b>32,199.7</b>
	<b>GOK</b>	<b>8,851.7</b>	<b>15,410.5</b>	<b>18,408.7</b>	<b>22,357.5</b>
	Loans	-	-	-	-
	Grants	55.1	46.3	39.8	22.2
	Local AIA	10,017.1	10,472.9	9,820.0	9,820.0
1023 State Department for Correctional Services	Gross	309.0	1,022.4	2,813.0	4,288.7
	GOK	309.0	1,022.4	2,813.0	4,288.7
	Loans	-	-	-	-
	Grants	-	-	-	-
	Local AIA	-	-	-	-
1024 State Department for Immigration and Citizen Services	Gross	10,640.3	11,136.2	11,223.1	11,541.2
	GOK	1,654.1	1,800.0	1,886.9	2,205.0
	Loans	-	-	-	-
	Grants	16.2	16.2	16.2	16.2
	Local AIA	8,970.0	9,320.0	9,320.0	9,320.0
1025 National Police Service	Gross	1,712.8	2,813.9	3,188.6	3,646.6
	GOK	1,212.8	2,313.9	2,688.6	3,146.6
	Loans	-	-	-	-
	Grants	-	-	-	-
	Local AIA	500.0	500.0	500.0	500.0
1026 State Department for Internal Security & National Administration	Gross	3,965.8	7,351.6	8,142.3	8,572.7
	GOK	3,965.8	7,351.6	8,142.3	8,572.7
	Loans	-	-	-	-
	Grants	-	-	-	-
	Local AIA	-	-	-	-
1252 State Law Office	Gross	300.0	300.0	357.8	489.3
	GOK	300.0	300.0	357.8	489.3
	Loans	-	-	-	-
	Grants	-	-	-	-
	Local AIA	-	-	-	-
1261 The Judiciary	Gross	1,700.0	2,629.9	2,170.5	3,152.9
	GOK	1,120.0	1,952.9	2,152.9	3,152.9
	Loans	-	-	-	-
	Grants	32.9	24.1	17.6	-
	Local AIA	547.1	652.9	-	-
1271 Ethics and Anti-Corruption Commission	Gross	180.0	123.0	205.6	281.1
	GOK	180.0	123.0	205.6	281.1
	Loans	-	-	-	-
	Grants	-	-	-	-
	Local AIA	-	-	-	-
1291 Office of the Director of Public Prosecutions	Gross	86.0	491.0	64.5	86.0
	GOK	80.0	485.0	58.5	80.0
	Loans	-	-	-	-
	Grants	6.0	6.0	6.0	6.0
	Local AIA	-	-	-	-
2031 Independent Electoral and Boundaries Commission	Gross	30.0	61.7	103.1	141.1
	GOK	30.0	61.7	103.1	141.1
	Loans	-	-	-	-
	Grants	-	-	-	-
	Local AIA	-	-	-	-
<b>PUBLIC ADMINISTRATION AND INTERNATIONAL RELATIONS</b>	<b>Gross</b>	<b>126,825.1</b>	<b>134,067.9</b>	<b>204,504.1</b>	<b>212,964.5</b>
	<b>GOK</b>	<b>84,257.8</b>	<b>95,952.6</b>	<b>191,555.9</b>	<b>211,469.8</b>
	Loans	30,906.0	23,829.0	593.0	188.0
	Grants	11,661.3	14,286.3	12,355.2	1,306.7
	Local AIA	-	-	-	-
1011 Executive Office of the President	Gross	1,034.0	1,311.2	1,385.0	1,485.0
	GOK	849.0	1,126.2	1,200.0	1,300.0
	Loans	-	-	-	-
	Grants	185.0	185.0	185.0	185.0
	Local AIA	-	-	-	-
1012 Office of the Deputy President	Gross	100.0	100.0	300.0	350.0
	GOK	100.0	100.0	300.0	350.0
	Loans	-	-	-	-
	Grants	-	-	-	-
	Local AIA	-	-	-	-

**Annex III: Development Sector Ceiling for the FY 2026/27 - 2028/29 (KSh. Million)**

Sector & Vote Details	Economic Classification	Approved Budget	Ceiling		
		2025/26	2026/27	2027/28	2028/29
1017 State House	Gross	894.9	1,027.0	1,204.5	1,250.0
	GOK	894.9	1,027.0	1,204.5	1,250.0
	Loans	-			
	Grants	-			
	Local AIA	-			
1018 State Department for National Government Coordination	Gross	22.0	130.0	158.0	28.0
	GOK	-	-	28.0	28.0
	Loans	-			
	Grants	22.0	130.0	130.0	-
	Local AIA	-			
1032 State Department for Devolution	Gross	15,915.1	11,011.5	1,552.2	1,452.2
	GOK	171.1	283.1	700.0	900.0
	Loans	15,744.0	10,176.2	300.0	-
	Grants	-	552.2	552.2	552.2
	Local AIA	-			
1033 State Department for Special Programmes	Gross	165.6	165.0	263.0	320.0
	GOK	165.6	165.0	263.0	320.0
	Loans	-			
	Grants	-			
	Local AIA	-			
1053 State Department for Foreign Affairs	Gross	2,346.4	2,356.3	3,050.0	4,250.0
	GOK	2,346.4	2,356.3	3,050.0	4,250.0
	Loans	-			
	Grants	-			
	Local AIA	-			
1071 The National Treasury	Gross	42,499.6	50,905.8	125,933.0	133,220.7
	GOK	16,533.8	24,389.4	114,727.5	133,032.7
	Loans	15,162.0	13,652.8	293.0	188.0
	Grants	10,803.8	12,863.6	10,912.5	-
	Local AIA	-			
1072 State Department for Economic Planning	Gross	59,360.1	62,522.6	65,542.6	65,346.6
	GOK	59,084.6	62,367.1	65,367.1	65,177.1
	Loans	-	-	-	-
	Grants	275.5	155.5	175.5	169.5
	Local AIA	-			
1073 State Department for Public Investments and Assets Management	Gross	736.0	750.2	882.8	1,010.0
	GOK	736.0	750.2	882.8	1,010.0
	Loans	-			
	Grants	-			
	Local AIA	-			
1213 State Department for Public Service	Gross	1,856.4	1,523.3	1,813.0	1,887.0
	GOK	1,511.4	1,123.3	1,413.0	1,487.0
	Loans	-	-	-	-
	Grants	345.0	400.0	400.0	400.0
	Local AIA	-			
2043 Parliamentary Joint Services	Gross	1,565.0	1,915.0	2,065.0	2,065.0
	GOK	1,565.0	1,915.0	2,065.0	2,065.0
	Loans	-			
	Grants	-			
	Local AIA	-			
2071 Public Service Commission	Gross	-	50.0	55.0	-
	GOK	-	50.0	55.0	-
	Loans	-			
	Grants	-			
	Local AIA	-			
2111 Auditor General	Gross	330.0	300.0	300.0	300.0
	GOK	300.0	300.0	300.0	300.0
	Loans	-			
	Grants	30.0			
	Local AIA	-			

**Annex III: Development Sector Ceiling for the FY 2026/27 - 2028/29 (KSh. Million)**

Sector & Vote Details	Economic Classification	Approved Budget	Ceiling		
		2025/26	2026/27	2027/28	2028/29
<b>NATIONAL SECURITY</b>	<b>Gross</b>	<b>4,934.0</b>	<b>7,934.0</b>	<b>13,934.0</b>	<b>18,934.0</b>
	<b>GOK</b>	<b>1,000.0</b>	<b>4,000.0</b>	<b>10,000.0</b>	<b>15,000.0</b>
	<b>Loans</b>	<b>3,400.0</b>	<b>3,400.0</b>	<b>3,400.0</b>	<b>3,400.0</b>
	<b>Grants</b>				
	<b>Local AIA</b>	<b>534.0</b>	<b>534.0</b>	<b>534.0</b>	<b>534.0</b>
1041 Ministry of Defence	Gross	4,934.0	7,934.0	13,934.0	18,934.0
	GOK	1,000.0	4,000.0	10,000.0	15,000.0
	Loans	3,400.0	3,400.0	3,400.0	3,400.0
	Grants	-			
	Local AIA	534.0	534.0	534.0	534.0
<b>SOCIAL PROTECTION, CULTURE AND RECREATION</b>	<b>Gross</b>	<b>24,849.1</b>	<b>26,492.7</b>	<b>27,534.8</b>	<b>28,806.3</b>
	<b>GOK</b>	<b>5,589.2</b>	<b>5,435.5</b>	<b>5,577.6</b>	<b>5,847.4</b>
	<b>Loans</b>	<b>1,800.0</b>	<b>2,469.3</b>	<b>2,469.3</b>	<b>2,469.3</b>
	<b>Grants</b>	<b>548.9</b>	<b>587.8</b>	<b>587.8</b>	<b>587.8</b>
	<b>Local AIA</b>	<b>16,911.0</b>	<b>18,000.0</b>	<b>18,900.0</b>	<b>19,901.7</b>
1132 State Department for Sports	Gross	15,835.0	18,108.9	18,900.0	19,901.7
	GOK	100.0	108.9	-	-
	Loans	-	-	-	-
	Grants	-	-	-	-
	Local AIA	15,735.0	18,000.0	18,900.0	19,901.7
1134 State Department for Culture and Heritage	Gross	813.0	144.0	125.0	52.0
	GOK	47.0	134.0	115.0	42.0
	Loans	-			
	Grants	10.0	10.0	10.0	10.0
	Local AIA	756.0			
1184 State Department for Labour and Skills Development	Gross	768.6	1,065.3	1,287.2	1,437.5
	GOK	318.6	346.3	558.5	708.8
	Loans	300.0	569.0	569.0	569.0
	Grants	150.0	150.0	159.7	159.7
	Local AIA				
1185 State Department for Social Protection and Senior Citizens Affairs	Gross	187.1	708.3	730.3	776.3
	GOK	187.1	308.0	330.0	376.0
	Loans	-	400.3	400.3	400.3
	Grants	-			
	Local AIA				
1186 State Department for Children Services	Gross	244.0	140.0	100.0	150.0
	GOK	244.0	140.0	100.0	150.0
	Loans	-			
	Grants	-			
	Local AIA	-			
1212 State Department for Gender and Affirmative Action	Gross	4,328.9	4,124.7	4,000.0	4,000.0
	GOK	4,110.6	4,095.0	4,000.0	4,000.0
	Loans	-	-	-	-
	Grants	218.3	29.7	-	-
	Local AIA		-	-	-
1135 State Department for Youth Affairs and the Arts	Gross	2,672.4	2,201.4	2,392.3	2,488.7
	GOK	581.9	303.3	474.2	570.6
	Loans	1,500.0	1,500.0	1,500.0	1,500.0
	Grants	170.5	398.1	418.1	418.1
	Local AIA	420.0			

**Annex III: Development Sector Ceiling for the FY 2026/27 - 2028/29 (KSh. Million)**

Sector & Vote Details	Economic Classification	Approved Budget	Ceiling		
		2025/26	2026/27	2027/28	2028/29
<b>ENVIRONMENT PROTECTION, WATER AND NATURAL RESOURCES</b>	<b>Gross</b>	61,987.5	70,498.0	83,591.0	120,954.0
	<b>GOK</b>	19,833.9	23,651.0	33,946.0	48,546.0
	<b>Loans</b>	37,393.3	42,519.0	45,317.0	68,080.0
	<b>Grants</b>	3,870.3	3,870.0	3,870.0	3,870.0
	<b>Local AIA</b>	890.0	458.0	458.0	458.0
1104 State Department for Irrigation	<b>Gross</b>	6,593.2	7,528.0	8,978.0	10,692.0
	<b>GOK</b>	3,603.1	5,845.0	7,693.0	10,434.0
	<b>Loans</b>	1,990.0	1,034.0	771.0	-
	<b>Grants</b>	1,000.1	391.0	256.0	-
	<b>Local AIA</b>		258.0	258.0	258.0
1109 State Department for Water & Sanitation	<b>Gross</b>	47,176.4	49,503.0	59,187.0	88,373.0
	<b>GOK</b>	12,462.8	12,765.0	19,681.0	28,557.0
	<b>Loans</b>	33,327.3	34,985.0	37,618.0	57,672.0
	<b>Grants</b>	1,386.3	1,753.0	1,888.0	2,144.0
	<b>Local AIA</b>				
1192 State Department for Mining	<b>Gross</b>	267.2	478.0	633.0	832.0
	<b>GOK</b>	267.2	278.0	433.0	632.0
	<b>Loans</b>		-	-	-
	<b>Grants</b>		-	-	-
	<b>Local AIA</b>		200.0	200.0	200.0
1203 State Department for Wildlife	<b>Gross</b>	2,404.1	1,858.0	2,640.0	3,930.0
	<b>GOK</b>	1,344.0	1,740.0	2,522.0	3,812.0
	<b>Loans</b>	-	-	-	-
	<b>Grants</b>	170.1	118.0	118.0	118.0
	<b>Local AIA</b>	890.0			
1331 State Department for Environment & Climate Change	<b>Gross</b>	1,934.7	2,605.0	2,898.0	3,520.0
	<b>GOK</b>	620.9	997.0	1,290.0	1,912.0
	<b>Loans</b>	-	-	-	-
	<b>Grants</b>	1,313.8	1,608.0	1,608.0	1,608.0
	<b>Local AIA</b>				
1332 State Department for Forestry	<b>Gross</b>	3,612.0	8,526.0	9,255.0	13,607.0
	<b>GOK</b>	1,536.0	2,026.0	2,327.0	3,199.0
	<b>Loans</b>	2,076.0	6,500.0	6,928.0	10,408.0
	<b>Grants</b>				
	<b>Local AIA</b>				
	<b>Gross</b>	<b>744,837.7</b>	<b>849,674.7</b>	<b>1,250,338.4</b>	<b>1,317,114.9</b>
	<b>GOK</b>	<b>253,768.6</b>	<b>298,320.9</b>	<b>436,429.5</b>	<b>516,191.1</b>
	<b>Loans</b>	<b>211,152.2</b>	<b>227,040.0</b>	<b>242,573.1</b>	<b>271,053.2</b>
	<b>Grants</b>	<b>47,230.7</b>	<b>54,412.9</b>	<b>42,497.3</b>	<b>28,319.4</b>
	<b>Local AIA</b>	<b>232,686.1</b>	<b>269,900.9</b>	<b>528,838.5</b>	<b>501,551.3</b>

**Annex IV: Sector Programme Ceiling for the FY 2026/27 - 2028/29 (KSh. Million)**

Sector Code	Sector/Note/Programme	2026 BPS Projections											
		Approved FY 2025/26 Budget			FY 2026/27			FY 2027/28			FY 2028/29		
		Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
010	<b>AGRICULTURE, RURAL &amp; URBAN DEVELOPMENT</b>	34,409.7	47,998.1	82,407.8	42,357.6	55,649.4	98,007.0	44,108.5	47,081.1	91,189.6	47,342.6	54,305.0	101,647.6
	1112 State Department for Lands and Physical Planning	5,780.2	4,982.4	10,762.6	6,109.9	4,840.0	10,949.9	6,357.4	4,960.0	11,317.4	6,688.9	5,010.0	11,698.9
	0101000 Land Policy and Planning	4,368.4	3,960.1	8,328.5	4,593.9	4,014.0	8,607.9	4,738.7	3,950.0	8,688.7	4,991.4	3,879.0	8,870.4
	0121000 Land Information Management	71.0	1,022.3	1,093.3	113.0	826.0	939.0	152.8	1,010.0	1,162.8	160.5	1,131.0	1,291.5
	0122000 General Administration, Planning and Support Services	1,340.7	-	1,340.7	1,403.0	-	1,403.0	1,466.0	-	1,466.0	1,537.0	-	1,537.0
	<b>1162 State Department for Livestock Development</b>	5,035.4	5,076.1	10,111.5	5,147.0	10,348.7	15,495.7	5,551.3	9,212.0	14,763.3	5,944.4	9,524.0	15,468.4
	0112000 Livestock Resources Management and Development	5,035.4	5,076.1	10,111.5	5,147.0	10,348.7	15,495.7	5,551.3	9,212.0	14,763.3	5,944.4	9,524.0	15,468.4
	<b>1166 State Department for the Blue Economy and Fisheries</b>	2,998.2	5,231.7	8,229.9	3,169.0	4,222.6	7,391.6	3,345.3	1,745.0	5,090.3	3,537.4	3,976.0	7,513.4
	0111000 Fisheries Development and Management	2,741.4	5,231.7	7,973.1	2,880.6	3,416.6	6,297.2	3,040.3	1,344.0	4,384.3	3,215.9	186.0	3,401.9
	0117000 General Administration, Planning and Support Services	199.7	-	199.7	224.4	-	224.4	236.8	-	236.8	247.2	-	247.2
	0118000 Development and Coordination of the Blue Economy	57.1	-	57.1	64.0	806.0	870.0	68.3	401.0	469.3	74.3	3,790.0	3,864.3
	<b>1169 State Department for Agriculture</b>	17,792.7	32,151.8	49,944.5	24,597.3	35,397.6	59,994.9	26,375.2	30,589.1	56,964.3	28,543.0	35,061.0	63,604.0
	0107000 General Administration, Planning and Support Services	8,643.9	11,035.0	19,678.9	14,923.4	4,087.0	19,010.4	15,979.0	3,246.5	19,225.5	17,138.5	5,132.6	22,271.1
	0108000 Crop Development and Management	4,087.2	20,316.8	24,404.0	3,780.3	30,860.6	34,640.9	3,817.6	26,992.6	30,810.2	3,903.3	29,578.4	33,481.7
	0109000 Agrubusiness and Information Management	133.2	800.0	933.2	143.6	-	143.6	190.6	-	190.6	178.5	-	178.5
	0120000 Agricultural Research & Development	4,928.5	-	4,928.5	5,750.0	450.0	6,200.0	6,388.1	350.0	6,738.1	7,322.7	350.0	7,672.7
	<b>2021 National Land Commission</b>	2,803.2	556.1	3,359.3	3,334.4	840.5	4,174.9	2,479.3	575.0	3,054.3	2,628.9	734.0	3,362.9
	0116000 Land Administration and Management	2,803.2	556.1	3,359.3	3,334.4	840.5	4,174.9	2,479.3	575.0	3,054.3	2,628.9	734.0	3,362.9
020	<b>ENERGY, INFRASTRUCTURE AND ICT</b>	154,186.4	380,441.4	534,627.8	151,620.4	442,977.0	594,597.4	155,022.0	739,609.0	894,631.0	159,778.0	735,150.0	894,928.0
	1091 State Department for Roads	71,541.3	150,253.2	221,794.5	73,825.0	158,287.0	232,112.0	73,969.0	181,785.0	255,754.0	74,572.0	203,966.0	278,538.0
	0202000 Road Transport	71,541.3	150,253.2	221,794.5	73,825.0	158,287.0	232,112.0	73,969.0	181,785.0	255,754.0	74,572.0	203,966.0	278,538.0
	<b>1092 State Department for Transport</b>	7,121.8	40,334.2	47,456.0	7,111.0	57,950.0	65,061.0	7,622.0	61,408.0	69,030.0	8,255.0	63,524.0	71,779.0
	0201000 General Administration, Planning and Support Services	1,628.1	2,404.3	4,032.4	1,714.0	2,711.0	4,425.0	1,881.0	2,936.0	4,817.0	2,217.0	3,023.0	5,240.0
	0203000 Rail Transport	607.1	36,509.4	37,116.5	491.0	48,408.0	48,899.0	730.0	45,804.0	46,534.0	824.0	45,494.0	46,318.0
	0204000 Marine Transport	15.9	450.0	465.9	27.0	5,900.0	5,927.0	29.0	12,668.0	12,697.0	30.0	15,007.0	15,037.0
	0205000 Air Transport												
	0216000 Road Safety	4,870.8	970.5	5,841.2	4,879.0	931.0	5,810.0	4,982.0	-	4,982.0	5,184.0	-	5,184.0
	<b>1093 State Department for Shipping and Maritime Affairs</b>	3,458.8	2,224.6	5,683.4	5,032.0	1,351.0	6,383.0	5,603.0	1,494.0	7,097.0	6,109.0	2,564.0	8,673.0
	0220000 Shipping and Maritime Affairs	3,458.8	2,224.6	5,683.4	5,032.0	1,351.0	6,383.0	5,603.0	1,494.0	7,097.0	6,109.0	2,564.0	8,673.0
	<b>1094 State Department for Housing &amp; Urban Development</b>	7,099.4	116,729.4	123,828.8	5,689.0	133,647.0	139,336.0	5,937.0	376,639.0	382,575.0	6,275.0	331,908.0	338,183.0
	0102000 Housing Development and Human Settlement	4,734.1	103,061.9	107,796.0	4,638.0	113,732.0	118,390.0	4,829.0	361,757.0	366,586.0	5,049.0	331,024.0	336,073.0
	0105000 Urban and Metropolitan Development	1,773.8	13,667.5	15,441.2	516.0	19,895.0	20,411.0	545.0	14,882.0	15,426.0	622.0	884.0	1,506.0
	0106000 General Administration, Planning and Support Services	591.6	-	591.6	535.0	-	535.0	563.0	-	563.0	604.0	-	604.0
	<b>1095 State Department for Public Works</b>	3,691.7	753.0	4,444.7	3,398.0	1,599.0	4,997.0	3,708.0	1,619.0	5,328.0	4,098.0	1,850.0	5,948.0
	0103000 Government Buildings	645.3	454.0	1,099.3	753.0	622.0	1,375.0	794.0	730.0	1,525.0	854.0	856.0	1,710.0

**Annex IV: Sector Programme Ceiling for the FY 2026/27 - 2028/29 (KSh. Million)**

Sector Code	Sector/Programme	2026 BPS Projections											
		Approved FY 2025/26 Budget			FY 2026/27			FY 2027/28			FY 2028/29		
		Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
020	<b>ENERGY, INFRASTRUCTURE AND ICT</b> Programme: Ocean, Rivers, and Lakes Ecosystem Infrastructure	154,186.4	380,441.4	534,627.8	151,620.4	442,977.0	594,597.4	155,022.0	739,609.0	894,631.0	159,778.0	735,150.0	894,928.0
	0104000 Coastline Infrastructure and Pedestrian Access	102.8	249.0	351.8									
	0106000 General Administration Planning and Support Services	355.1	-	355.1	352.0	-	352.0	362.0	-	362.0	449.0	-	449.0
	0218000 Regulation and Development of the Construction Industry	2,588.5	50.0	2,638.5	2,195.0	90.0	2,285.0	2,427.0	170.0	2,597.0	2,651.0	290.0	2,941.0
	1097 State Department for Aviation and Aerospace Development	14,156.4	358.8	14,515.2	13,308.0	479.0	13,787.0	13,535.0	512.0	14,047.0	13,928.0	587.0	14,515.0
	0205000 Air Transport	14,156.4	358.8	14,515.2	13,308.0	479.0	13,787.0	13,535.0	512.0	14,047.0	13,928.0	587.0	14,515.0
	1123 State Department for Information Communication Technology & Digital Economy	3,553.6	12,635.2	16,188.8	3,554.0	14,415.0	17,969.0	4,224.0	20,103.0	24,326.0	4,788.0	23,423.0	28,211.0
	0207000 General Administration Planning and Support Services	403.4	-	403.4	419.0	-	419.0	449.0	-	449.0	519.0	-	519.0
	0210000 ICT Infrastructure Development	1,171.3	11,920.0	13,091.3	241.0	13,650.0	13,891.0	238.0	19,349.0	19,586.0	272.0	22,546.0	22,818.0
	0217000 E-Government Services	1,978.8	715.2	2,694.0	1,895.0	383.0	2,278.0	2,319.0	346.0	2,665.0	2,589.0	409.0	2,998.0
	Programme 4: ICT Security & Data Protection Services				999.0	382.0	1,381.0	1,218.0	408.0	1,626.0	1,408.0	468.0	1,876.0
	1123 State Department for Broadcasting & Telecommunications	6,197.2	356.0	6,553.2	6,010.0	430.0	6,440.0	6,497.0	460.0	6,957.0	7,088.0	527.0	7,615.0
	0207000 General Administration Planning and Support Services	238.7	-	238.7	252.0	-	252.0	260.0	-	260.0	269.0	-	269.0
	0208000 Information And Communication Services	5,682.1	322.4	6,004.5	5,470.0	399.0	5,869.0	5,921.0	340.0	6,261.0	6,424.0	345.0	6,769.0
	0209000 Mass Media Skills Development	276.4	33.7	310.1	288.0	31.0	319.0	316.0	120.0	436.0	395.0	182.0	577.0
	1152 State Department for Energy	11,987.9	51,485.9	63,473.8	13,302.4	64,984.0	78,286.4	13,471.0	85,189.0	98,661.0	14,057.0	95,775.0	109,832.0
	0211000 General Administration Planning and Support Services	369.7	280.0	649.7	385.0	1,131.0	1,518.0	428.0	516.0	944.0	565.0	597.0	1,162.0
	0212000 Power Generation	2,337.5	10,507.9	12,845.4	2,761.4	13,712.0	16,473.4	2,791.0	20,930.0	23,721.0	2,922.0	46,690.0	49,612.0
	0213000 Power Transmission and Distribution	9,220.4	38,659.4	47,879.8	10,084.0	47,527.0	57,611.0	10,177.0	61,388.0	71,765.0	10,482.0	47,001.0	57,483.0
	0214000 Alternative Energy Technologies	60.3	2,038.7	2,099.0	72.0	2,612.0	2,684.0	75.0	2,155.0	2,231.0	88.0	1,487.0	1,575.0
	1193 State Department for Petroleum	25,378.4	5,311.0	30,689.4	20,391.0	9,835.0	30,226.0	20,456.0	10,400.0	30,856.0	20,608.0	11,026.0	31,634.0
	0215000 Exploration and Distribution of Oil and Gas	25,378.4	5,311.0	30,689.4	20,391.0	9,835.0	30,226.0	20,456.0	10,400.0	30,856.0	20,608.0	11,026.0	31,634.0
030	<b>GENERAL ECONOMIC AND COMMERCIAL AFFAIR</b>	36,558.3	21,601.5	58,159.9	37,562.7	24,630.2	62,192.9	40,181.1	30,310.9	70,492.0	41,740.6	30,979.1	72,719.7
	1036 State Department for the ASALs and Regional Development	7,073.6	3,805.2	10,878.8	7,541.9	3,726.2	11,268.1	7,622.6	4,192.7	11,815.3	7,283.2	4,279.9	11,563.1
	0733000 Accelerated ASAL Development	4,802.0	2,055.7	6,857.8	5,287.1	2,448.3	7,735.4	5,402.9	2,547.8	7,950.7	5,140.8	2,597.8	7,738.6
	0743000 General Administration, Planning and Support Services	279.4	-	279.4	294.9	-	294.9	293.0	-	293.0	309.7	-	309.7
	1013000 Integrated Regional Development	1,992.2	1,749.5	3,741.7	1,959.9	1,271.9	3,231.8	1,926.7	1,645.0	3,571.6	1,832.8	1,682.2	3,514.9
	1173 State Department for Cooperatives	5,877.6	1,471.4	7,349.0	5,938.1	1,530.8	7,468.8	6,394.8	2,136.8	8,531.6	6,474.5	2,250.0	8,724.6
	0304000 Cooperative Development and Management	5,877.6	1,471.4	7,349.0	5,938.1	1,530.8	7,468.8	6,394.8	2,136.8	8,531.6	6,474.5	2,250.0	8,724.6
	1174 State Department for Trade	3,984.1	369.8	4,353.9	3,777.2	433.8	4,211.0	4,182.3	605.5	4,787.8	4,508.5	637.6	5,146.0
	0309000 Domestic Trade and Enterprise Development	2,023.9	299.8	2,323.7	1,980.1	333.8	2,293.9	2,178.9	295.3	2,474.2	2,380.7	389.8	2,770.5
	0310000 Fair Trade Practices And Compliance of Standards	192.3	70.0	262.3	239.3	100.0	339.3	265.3	310.2	575.4	281.3	247.8	529.1
	0311000 International Trade Development and Promotion	1,405.4	-	1,405.4	1,286.7	-	1,286.7	1,422.8	-	1,422.8	1,547.6	-	1,547.6
	0312000 General Administration, Planning and Support Services	362.4	-	362.4	291.1	-	291.1	315.4	-	315.4	299.0	-	299.0

**Annex IV: Sector Programme Ceiling for the FY 2026/27 - 2028/29 (KSh. Million)**

Sector/ Code	Sector/Vote/Programme	2026 BPS Projections												
		Approved FY 2025/26 Budget			FY 2026/27			FY 2027/28			FY 2028/29			
		Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	
030	<b>GENERAL ECONOMIC AND COMMERCIAL AFFAIR</b>	36,558.3	21,601.5	58,159.9	37,562.7	24,630.2	62,192.9	40,181.1	30,310.9	70,492.0	41,740.6	30,979.1	72,719.7	
	1175 State Department for Industry	3,579.8	5,822.3	9,402.0	4,313.9	4,877.6	9,191.5	4,695.9	7,855.5	12,551.4	5,138.6	8,271.8	13,410.4	
	0301000 General Administration, Planning and Support Services	752.6	-	752.6	609.9	-	609.9	601.4	-	601.4	615.8	-	615.8	
	0320000 Industrial Promotion and Development	1,770.7	4,892.3	6,663.0	2,176.1	4,227.6	6,403.6	2,352.6	6,319.6	8,672.2	2,697.4	6,038.6	8,736.0	
	0321000 Standards and Quality Infrastructure & Research	1,056.5	930.0	1,986.5	1,528.0	650.0	2,178.0	1,741.9	1,535.9	3,277.9	1,825.3	2,233.3	4,058.6	
	<b>1176 State Department for Micro Small and Medium Enterprises Development</b>	2,031.7	3,061.8	5,093.5	2,040.2	4,843.9	6,884.0	2,268.7	5,119.4	7,388.1	2,440.2	5,170.9	7,611.1	
	0316000 Promotion and Development of MSMEs	880.6	2,711.8	3,592.4	881.2	3,893.9	4,775.0	954.4	4,019.4	4,973.8	1,007.3	4,038.9	5,046.2	
	0317000 Product and Market Development for MSMEs	513.4	-	513.4	512.7	550.0	1,062.7	516.6	550.0	1,066.6	536.2	550.0	1,086.2	
	0318000 Digitization and Financial Inclusion for MSMEs	335.6	350.0	685.6	340.0	400.0	740.0	493.6	550.0	1,043.6	580.1	582.1	1,162.2	
	0319000 General Administration, Planning and Support Services	302.1	-	302.1	306.3	-	306.3	304.1	-	304.1	316.5	-	316.5	
	<b>1177 State Department for Investments Promotion</b>	1,451.4	2,061.0	3,512.5	1,562.7	3,200.0	4,762.7	1,625.8	4,110.6	5,736.4	1,711.4	4,280.7	5,992.1	
	0322000 Investment Development and Promotion	1,451.4	2,061.0	3,512.5	1,562.7	3,200.0	4,762.7	1,625.8	4,110.6	5,736.4	1,711.4	4,280.7	5,992.1	
	<b>1202 State Department for Tourism</b>	809.7	584.0	1,393.7	1,249.9	200.0	1,449.9	1,514.9	200.0	1,714.9	1,753.9	220.0	1,973.9	
	0313000 Tourism Promotion and Marketing	809.7	584.0	1,393.7	1,249.9	200.0	1,449.9	1,514.9	200.0	1,714.9	1,753.9	220.0	1,973.9	
	0314000 Tourism Product Development and Diversification	10,472.6	4,386.0	14,858.6	9,898.1	5,738.0	15,636.1	10,637.3	6,070.5	16,707.8	11,170.1	5,858.2	17,028.3	
	0315000 General Administration, Planning and Support Services	243.1	40.0	283.1	399.4	80.0	479.4	391.4	20.0	411.4	384.8	10.0	394.8	
	<b>1221 State Department for East African Community</b>	1,034.7	-	1,034.7	841.4	-	841.4	847.4	-	847.4	873.5	-	873.5	
0305000 East African Affairs and Regional Integration	1,034.7	-	1,034.7	841.4	-	841.4	847.4	-	847.4	873.5	-	873.5		
040	<b>HEALTH</b>	110,608.3	27,497.3	138,105.5	136,024.1	31,382.9	167,407.1	156,938.5	40,439.1	197,377.6	164,143.2	38,980.3	203,123.5	
	<b>1082 State Department for Medical Services</b>	84,017.3	21,936.1	105,953.4	107,904.6	26,399.0	134,303.6	124,110.6	27,428.5	151,539.1	129,154.4	24,681.3	153,835.7	
	0402000 National Referral & Specialized Services	48,669.2	6,449.0	55,118.2	69,099.8	6,976.0	76,075.8	70,090.0	7,361.0	82,456.0	72,738.5	9,387.3	92,125.8	
	0410000 Curative & Reproductive Maternal New Born Child Adolescent Health RMNCAH	1,634.0	15,267.1	16,901.0	1,913.6	18,784.0	20,697.6	1,911.0	18,117.5	20,028.5	2,002.6	14,394.0	16,396.6	
	0411000 Health Research and Innovations	2,942.6	220.0	3,162.6	3,589.5	539.0	4,128.5	3,664.3	1,850.0	5,514.3	3,846.1	800.0	4,646.1	
	0412000 General Administration	30,771.5	-	30,771.5	33,301.7	100.0	33,401.7	48,445.4	100.0	48,545.4	50,567.3	100.0	50,667.3	
	<b>1083 State Department for Public Health and Professional Standard</b>	26,591.0	5,561.2	32,152.2	28,119.5	4,983.9	33,103.4	32,827.9	13,010.6	45,838.5	34,988.8	14,299.0	49,287.8	
	0406000 Preventive and Promotive Health Services	5,803.0	4,346.2	10,149.1	5,833.4	3,544.4	9,377.8	5,958.3	12,060.6	18,018.9	6,090.5	12,501.0	18,591.5	
	0407000 Health Resources Development and Innovation	13,985.5	1,165.0	15,150.5	16,567.7	1,103.1	17,670.8	20,790.3	700.0	21,490.3	22,488.0	1,398.0	23,886.0	
	0408000 Health Policy, Standards and Regulations	4,327.5	50.0	4,377.5	4,960.7	236.4	5,197.1	5,267.8	150.0	5,417.8	5,553.4	300.0	5,853.4	
	0412000 General Administration	2,475.0	-	2,475.0	2,757.8	100.0	2,857.8	811.5	100.0	911.5	857.0	100.0	957.0	
	050	<b>EDUCATION</b>	673,286.5	29,779.7	703,066.2	737,201.2	30,113.0	767,314.2	781,274.3	35,066.0	816,340.3	825,548.7	43,842.0	869,390.7
		<b>1064 State Department for Technical, Vocational Education and Training</b>	35,408.4	7,836.3	43,244.8	39,946.4	7,077.0	47,023.4	40,669.6	8,602.0	49,271.6	41,386.5	10,915.0	52,301.5
		0505000 Technical Vocational Education and Training	34,528.8	7,836.3	42,365.1	39,050.2	7,077.0	46,127.2	39,752.4	8,602.0	48,354.4	40,445.3	10,915.0	51,360.3
		0507000 Youth Training and Development	54.1	-	54.1	60.7	-	60.7	66.7	-	66.7	72.7	-	72.7
		0508000 General Administration, Planning and Support Services	825.6	-	825.6	835.5	-	835.5	850.5	-	850.5	868.5	-	868.5
		<b>1065 State Department for Higher Education &amp; Research</b>	140,953.0	2,782.0	143,735.0	155,207.1	4,884.0	160,091.1	175,503.9	6,620.0	182,123.9	191,636.5	8,307.0	199,943.5
0504000 University Education		140,953.0	2,782.0	143,735.0	155,207.1	4,884.0	160,091.1	175,503.9	6,620.0	182,123.9	191,636.5	8,307.0	199,943.5	
0506000 Research, Science, Technology and Innovation	140,652.4	-	140,652.4	154,870.9	-	154,870.9	175,125.6	-	175,125.6	191,214.9	-	191,214.9		
0508000 General Administration, Planning and Support Services	300.6	-	300.6	336.3	-	336.3	378.3	-	378.3	421.5	-	421.5		

**Annex IV: Sector Programme Ceiling for the FY 2026/27 - 2028/29 (KSh. Million)**

Sector/Code	Vote/Programme	2026 BPS Projections											
		Approved FY 2025/26 Budget			FY 2026/27			FY 2027/28			FY 2028/29		
		Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
050	<b>EDUCATION</b>	673,286.5	29,779.7	703,066.2	30,113.0	767,314.2	781,274.3	35,066.0	816,340.3	825,548.7	43,842.0	869,390.7	
	1066 State Department for Basic Education	109,421.8	18,490.4	127,912.2	118,680.5	134,778.5	123,718.3	17,363.0	141,081.3	133,921.0	21,448.0	155,369.0	
	0501000 Primary Education	12,291.6	14,370.8	26,662.4	12,371.4	21,725.4	13,358.4	11,244.0	24,602.4	14,373.4	13,698.0	28,071.4	
	0502000 Secondary Education*	81,946.8	4,094.6	86,041.5	86,681.8	93,253.8	88,682.8	6,079.0	94,761.8	96,683.8	7,663.0	104,346.8	
	0503000 Quality Assurance and Standards	9,949.7	25.0	9,974.7	14,279.5	14,451.5	15,392.2	40.0	15,432.2	15,474.2	87.0	15,561.2	
	0508000 General Administration, Planning and Support Services	5,233.7	-	5,233.7	5,347.8	5,347.8	6,284.9	-	6,284.9	7,389.6	-	7,389.6	
	<b>1067 State Department for Science, Innovation and Research</b>	992.9	-	992.9	1,153.0	2,465.0	1,245.2	1,681.0	2,926.2	1,407.8	2,143.0	3,550.8	
	0506000 Research, Science, Technology and Innovation	992.9	-	992.9	1,153.0	2,465.0	1,245.2	1,681.0	2,926.2	1,407.8	2,143.0	3,550.8	
	2091 Teachers Service Commission	386,510.4	671.0	387,181.4	422,214.3	422,956.3	440,137.3	800.0	440,937.3	457,197.0	1,029.0	458,226.0	
	0509000 Teacher Resource Management	376,889.5	629.0	377,518.5	411,695.2	412,376.2	429,240.6	704.0	429,944.6	445,937.7	857.0	446,794.7	
	0510000 Governance and Standards	1,064.2	-	1,064.2	1,583.8	1,583.8	1,583.8	-	1,583.8	1,583.8	-	1,583.8	
	0511000 General Administration, Planning and Support Services	8,556.6	42.0	8,598.6	8,935.3	8,996.3	9,312.9	96.0	9,408.9	9,675.5	172.0	9,847.5	
060	<b>GOVERNANCE, JUSTICE, LAW AND ORDER</b>	264,118.5	18,923.9	283,042.3	308,559.5	25,929.7	334,489.2	28,268.5	339,252.2	312,676.5	32,199.8	344,876.3	
	1023 State Department for Correctional Services	37,844.2	309.0	38,153.2	42,437.4	1,022.4	43,459.8	45,211.5	2,813.0	48,024.5	4,288.7	52,441.6	
	0623000 General Administration, Planning and Support Services	641.1	16.0	657.1	651.1	100.0	751.1	-	840.6	1,040.9	625.0	1,665.9	
	0627000 Prison Services	34,752.9	223.1	34,976.0	39,410.0	782.6	40,192.6	2,418.8	43,996.4	43,854.6	3,180.5	47,035.0	
	0628000 Probation & After Care Services	2,450.3	69.9	2,520.2	2,376.4	139.8	2,516.1	394.2	3,187.6	3,257.4	483.2	3,740.6	
	<b>1024 State Department for Immigration and Citizen Services</b>	11,704.4	10,640.3	22,344.7	12,815.7	11,136.2	23,951.9	11,223.1	24,548.4	13,686.2	11,541.2	25,227.5	
	0605000 Migration & Citizen Services	5,478.2	7,441.1	12,919.3	5,804.2	7,441.1	13,245.3	6,078.3	7,441.1	13,519.3	7,513.5	13,756.6	
	0626000 Population Management Services	5,086.4	2,999.2	8,085.6	5,639.6	3,395.1	9,034.7	5,826.6	3,467.1	9,293.6	5,985.9	3,692.7	
	0631000 General Administration and Planning	1,139.8	200.0	1,339.8	1,371.9	300.0	1,671.9	1,420.4	315.0	1,735.4	1,457.3	335.0	
	<b>1025 State National Police Service</b>	125,378.6	1,712.8	127,091.4	140,378.0	2,813.9	143,191.9	3,188.6	143,980.8	151,161.5	3,646.6	154,808.1	
	0601000 Policing Services	125,378.6	1,712.8	127,091.4	140,378.0	2,813.9	143,191.9	3,188.6	143,980.8	151,161.5	3,646.6	154,808.1	
	<b>1026 State Department for Internal Security and National Administration</b>	31,864.5	3,965.8	35,830.3	35,786.3	7,351.6	43,137.9	37,153.3	8,142.3	45,295.6	8,572.7	46,703.6	
	0629000 General Administration and Support Services	10,824.8	3,553.8	14,378.6	13,533.6	6,680.0	20,213.6	14,060.0	6,900.0	13,976.1	6,900.0	20,876.1	
	0630000 Policy Coordination Services	1,530.4	65.0	1,595.4	1,702.5	80.0	1,782.5	1,618.6	200.0	1,818.6	200.0	1,897.1	
	0632000 National Government Field Administration Services	19,509.4	347.0	19,856.4	20,550.2	591.6	21,141.8	21,474.7	1,042.3	22,517.0	1,472.7	23,930.4	
	<b>1252 State Law Office</b>	5,086.8	300.0	5,386.8	5,630.9	300.0	5,930.9	357.8	6,274.2	6,110.9	489.3	6,600.2	
	0606000 Legal Services	4,336.6	50.0	4,386.6	4,861.4	20.0	4,881.4	100.0	5,214.6	5,289.0	120.0	5,409.0	
	0607000 Governance, Legal Training and Constitutional Affairs	750.2	250.0	1,000.2	769.6	280.0	1,049.6	801.8	257.8	1,059.5	369.3	1,191.3	
	<b>1253 State Department for Justice Human Rights and Constitutional Affairs</b>	1,020.4	-	1,020.4	1,277.8	-	1,277.8	-	1,243.7	1,292.4	-	1,292.4	
	0607000 Governance, Legal Training and Constitutional Affairs	1,020.4	-	1,020.4	1,277.8	-	1,277.8	-	1,243.7	1,292.4	-	1,292.4	

**Annex IV: Sector Programme Ceiling for the FY 2026/27 - 2028/29 (KSh. Million)**

Sector Code	Sector/Programme	2026 BPS Projections														
		Approved FY 2025/26 Budget				FY 2026/27				FY 2027/28				FY 2028/29		
		Current	Capital	Total		Current	Capital	Total		Current	Capital	Total		Current	Capital	Total
060	<b>GOVERNANCE, JUSTICE, LAW AND ORDER</b>	264,118.5	18,923.9	283,042.3	264,118.5	18,923.9	283,042.3	308,559.5	25,929.7	334,489.2	310,983.7	28,268.5	339,252.2	312,676.5	32,199.8	344,876.3
1261	The Judiciary	25,237.4	1,700.0	26,937.4	25,237.4	1,700.0	26,937.4	26,884.5	2,629.9	29,514.4	27,721.4	2,170.5	29,891.9	29,125.1	3,152.9	32,278.0
0610000	Dispensation of Justice	4,320.0	180.0	4,500.0	4,320.0	180.0	4,500.0	4,520.0	123.0	4,643.0	4,828.7	205.6	5,034.3	5,048.4	281.3	5,329.7
1271	Ethics and Anti-Corruption Commission	4,320.0	180.0	4,500.0	4,320.0	180.0	4,500.0	4,520.0	123.0	4,643.0	4,828.7	205.6	5,034.3	5,048.4	281.3	5,329.7
0611000	Ethics and Anti-Corruption	4,320.0	180.0	4,500.0	4,320.0	180.0	4,500.0	4,520.0	123.0	4,643.0	4,828.7	205.6	5,034.3	5,048.4	281.3	5,329.7
1291	Office of the Director of Public Prosecutions	4,395.6	86.0	4,481.6	4,395.6	86.0	4,481.6	5,283.3	491.0	5,774.3	5,695.7	64.5	5,760.2	5,919.3	86.0	6,005.3
0612000	Public Prosecution Services	4,395.6	86.0	4,481.6	4,395.6	86.0	4,481.6	5,283.3	491.0	5,774.3	5,695.7	64.5	5,760.2	5,919.3	86.0	6,005.3
1311	Office of the Registrar of Political Parties	2,487.0	-	2,487.0	2,487.0	-	2,487.0	2,323.0	-	2,323.0	2,422.6	-	2,422.6	2,463.9	-	2,463.9
0614000	Registration, Regulation and Funding of Political Parties	2,487.0	-	2,487.0	2,487.0	-	2,487.0	2,323.0	-	2,323.0	2,422.6	-	2,422.6	2,463.9	-	2,463.9
1321	Witness Protection Agency	841.2	-	841.2	841.2	-	841.2	1,016.1	-	1,016.1	1,031.9	-	1,031.9	1,077.7	-	1,077.7
0615000	Witness Protection	841.2	-	841.2	841.2	-	841.2	1,016.1	-	1,016.1	1,031.9	-	1,031.9	1,077.7	-	1,077.7
2011	Kenya National Commission on Human Rights	530.3	-	530.3	530.3	-	530.3	614.6	-	614.6	593.9	-	593.9	618.3	-	618.3
0616000	Protection and Promotion of Human Rights	530.3	-	530.3	530.3	-	530.3	614.6	-	614.6	593.9	-	593.9	618.3	-	618.3
2031	Independent Electoral and Boundaries Commission	9,302.3	30.0	9,332.3	9,302.3	30.0	9,332.3	24,903.3	61.7	24,965.1	20,259.7	103.1	20,362.8	4,909.6	141.1	5,050.7
0617000	Management of Electoral Processes	9,302.3	30.0	9,332.3	9,302.3	30.0	9,332.3	24,903.3	61.7	24,965.1	20,259.7	103.1	20,362.8	4,909.6	141.1	5,050.7
0618000	Delineation of Electoral Boundaries	842.4	-	842.4	842.4	-	842.4	927.4	-	927.4	966.4	-	966.4	1,007.1	-	1,007.1
2051	Judicial Service Commission	842.4	-	842.4	842.4	-	842.4	927.4	-	927.4	966.4	-	966.4	1,007.1	-	1,007.1
0619000	Judicial Oversight	842.4	-	842.4	842.4	-	842.4	927.4	-	927.4	966.4	-	966.4	1,007.1	-	1,007.1
2101	National Police Service Commission	1,390.8	-	1,390.8	1,390.8	-	1,390.8	1,569.2	-	1,569.2	1,613.1	-	1,613.1	1,674.0	-	1,674.0
0620000	National Police Service Human Resource Management	1,390.8	-	1,390.8	1,390.8	-	1,390.8	1,569.2	-	1,569.2	1,613.1	-	1,613.1	1,674.0	-	1,674.0
2141	National Gender and Equality Commission	556.5	-	556.5	556.5	-	556.5	722.5	-	722.5	711.1	-	711.1	739.0	-	739.0
0621000	Promotion of Gender Equality and Freedom from Discrimination	556.5	-	556.5	556.5	-	556.5	722.5	-	722.5	711.1	-	711.1	739.0	-	739.0
2151	Independent Policing Oversight Authority	1,315.9	-	1,315.9	1,315.9	-	1,315.9	1,469.4	-	1,469.4	1,496.9	-	1,496.9	1,559.3	-	1,559.3
0622000	Policing Oversight Services	1,315.9	-	1,315.9	1,315.9	-	1,315.9	1,469.4	-	1,469.4	1,496.9	-	1,496.9	1,559.3	-	1,559.3
070	<b>PUBLIC ADMINISTRATION AND INTERNATIONAL RELATIONS</b>	194,678.0	126,825.1	321,503.2	194,678.0	126,825.1	321,503.2	177,567.1	132,152.9	309,720.0	194,677.9	202,438.2	397,116.1	215,524.5	210,899.4	426,423.9
1011	Executive Office of the President	4,535.3	1,034.0	5,569.3	4,535.3	1,034.0	5,569.3	5,641.5	1,311.2	6,952.7	5,343.8	1,385.0	6,728.8	5,554.8	1,485.0	7,039.8
0603000	Government Printing Services	767.6	300.0	1,067.6	767.6	300.0	1,067.6	807.7	500.0	1,307.7	828.5	573.8	1,402.3	856.2	673.8	1,530.0
0701000	General Administration Planning and Support Services	1,789.1	480.0	2,269.1	1,789.1	480.0	2,269.1	2,674.9	576.2	3,251.1	2,256.9	576.2	2,833.1	2,344.1	576.2	2,920.3
0703000	Government Advisory Services	1,066.7	185.0	1,251.7	1,066.7	185.0	1,251.7	1,131.0	185.0	1,316.0	1,188.2	185.0	1,373.2	1,240.2	185.0	1,452.2
0770000	Leadership and Coordination of Government Services	911.9	69.0	980.9	911.9	69.0	980.9	1,027.9	50.0	1,077.9	1,070.2	50.0	1,120.2	1,114.3	50.0	1,164.3
1012	Office of the Deputy President	2,972.1	100.0	3,072.1	2,972.1	100.0	3,072.1	3,481.0	100.0	3,581.0	3,324.3	300.0	3,624.3	3,474.1	350.0	3,824.1
0734000	Deputy President Services	2,972.1	100.0	3,072.1	2,972.1	100.0	3,072.1	3,481.0	100.0	3,581.0	3,324.3	300.0	3,624.3	3,474.1	350.0	3,824.1
1013	Office of the Prime Cabinet Secretary	356.6	-	356.6	356.6	-	356.6	827.6	-	827.6	850.9	-	850.9	875.3	-	875.3
0755000	Government Coordination and Supervision	356.6	-	356.6	356.6	-	356.6	827.6	-	827.6	850.9	-	850.9	875.3	-	875.3
1014	State Department for Parliamentary Affairs	363.5	-	363.5	363.5	-	363.5	406.7	-	406.7	423.0	-	423.0	439.9	-	439.9
0759000	Parliamentary Liaison and Legislative Affairs	67.4	-	67.4	67.4	-	67.4	122.8	-	122.8	135.0	-	135.0	139.4	-	139.4
0760000	Policy Coordination and Strategy	74.5	-	74.5	74.5	-	74.5	83.8	-	83.8	99.7	-	99.7	105.5	-	105.5
0761000	General Administration, Planning and Support Services	221.6	-	221.6	221.6	-	221.6	200.1	-	200.1	188.3	-	188.3	195.0	-	195.0

**Annex IV: Sector Programme Ceiling for the FY 2026/27 - 2028/29 (KSh. Million)**

Sector Code	Sector/Note/Programme	2026 BPS Projections											
		Approved FY 2025/26 Budget			FY 2026/27			FY 2027/28			FY 2028/29		
		Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
070	PUBLIC ADMINISTRATION AND INTERNATIONAL RELATIONS	194,678.0	126,825.1	321,503.2	177,567.1	132,152.9	309,720.0	194,677.9	202,438.2	397,116.1	215,524.5	210,899.4	426,423.9
	1016 State Department for Cabinet Affairs	228.7	-	228.7	298.8	-	298.8	311.2	-	311.2	324.2	-	324.2
	0750000 Cabinet Affairs Services	228.7	-	228.7	298.8	-	298.8	311.2	-	311.2	324.2	-	324.2
	1017 State House	7,684.0	894.9	8,578.9	10,651.8	1,027.0	11,678.8	10,359.6	1,204.5	11,564.1	10,680.9	1,250.0	11,930.9
	0704000 State House Affairs	7,684.0	894.9	8,578.9	10,651.8	1,027.0	11,678.8	10,359.6	1,204.5	11,564.1	10,680.9	1,250.0	11,930.9
	1018 State Department for National Government Coordination	1,022.3	22.0	1,044.3	944.2	130.0	1,074.2	993.0	158.0	1,151.0	1,043.9	28.0	1,071.9
	0753000 Government Coordination and Supervision	1,022.3	22.0	1,044.3	944.2	130.0	1,074.2	993.0	158.0	1,151.0	1,043.9	28.0	1,071.9
	1031 State Department for Devolution	1,431.2	15,915.1	17,246.4	1,373.1	11,011.5	12,384.6	1,485.6	1,552.2	3,037.8	1,576.1	1,452.2	3,028.3
	0712000 Devolution Services	1,331.2	15,915.1	17,246.4	1,373.1	11,011.5	12,384.6	1,485.6	1,552.2	3,037.8	1,576.1	1,452.2	3,028.3
	1033 State Department for Special Programmes	488.1	165.6	653.7	687.2	165.0	852.2	723.8	263.0	986.8	762.2	320.0	1,082.2
	Disaster Risk Management	488.1	165.6	653.7	687.2	165.0	852.2	723.8	263.0	986.8	762.2	320.0	1,082.2
	1053 State Department for Foreign Affairs	23,017.7	2,346.4	25,364.1	24,358.1	2,350.3	26,714.4	25,396.5	3,050.0	28,446.5	26,380.6	4,250.0	30,630.6
	0714000 General Administration Planning and Support Services	3,335.0	238.1	3,573.1	3,631.6	36.3	3,667.9	3,699.3	200.2	3,899.5	3,818.5	372.2	4,190.7
	0715000 Foreign Relation and Diplomacy	19,478.8	1,958.3	21,437.1	20,369.8	2,300.0	22,669.8	21,080.2	2,500.0	23,380.2	21,892.6	3,500.0	25,392.6
	0741000 Economic and Commercial Diplomacy	47.9	-	47.9	52.0	-	52.0	55.0	-	55.0	60.0	-	60.0
	0742000 Foreign Policy Research, Capacity Dev and Technical Cooperation	156.1	150.0	306.1	304.7	20.0	324.7	562.0	349.8	911.8	609.5	377.8	987.3
	1054 State Department for Diaspora Affairs	717.8	-	717.8	844.6	-	844.6	877.6	-	877.6	912.0	-	912.0
	0752000 Management of Diaspora Affairs	717.8	-	717.8	844.6	-	844.6	877.6	-	877.6	912.0	-	912.0
	1071 The National Treasury	64,379.8	42,499.6	106,879.4	81,551.0	50,905.8	132,456.8	96,419.8	125,933.0	222,352.8	112,828.7	133,220.7	246,049.4
	0717000 General Administration Planning and Support Services	55,261.1	2,178.0	57,439.1	71,439.2	6,206.0	77,645.2	82,937.1	1,141.8	84,078.9	98,815.9	1,401.9	100,217.8
	0718000 Public Financial Management	6,943.8	24,713.6	31,657.4	7,926.7	34,354.8	42,281.5	11,224.4	124,458.9	135,683.3	11,616.0	131,541.5	143,157.5
	0719000 Economic and Financial Policy Formulation and Management	1,546.7	15,608.0	17,154.7	1,556.4	10,258.0	11,814.4	1,595.7	332.3	1,928.0	1,698.7	277.3	1,976.0
	0720000 Market Competition	628.2	-	628.2	628.7	87.0	715.7	662.6	-	662.6	698.1	-	698.1
	1072 State Department for Economic Planning	3,679.5	59,360.1	63,039.6	3,905.7	62,522.6	66,428.3	4,610.7	65,541.7	70,152.4	4,906.0	65,346.5	70,252.5
	0710000 Public Service Transformation	168.4	6.0	174.4	208.0	206.0	414.0	211.4	26.0	237.4	215.2	20.0	235.2
	0711000 Monitoring and Evaluation Services	168.4	6.0	174.4	208.0	206.0	414.0	211.4	26.0	237.4	215.2	20.0	235.2
	0706000 Economic Policy and National Planning	1,058.2	399.5	1,457.7	1,069.7	430.5	1,500.2	1,151.8	2,165.7	3,317.5	1,236.8	1,949.9	3,186.7
	0707000 National Statistical Information Services	396.2	-	396.2	563.8	-	563.8	588.1	-	588.1	609.4	-	609.4
	0709000 General Administration Planning and Support Services	1,337.3	16.9	1,354.1	1,465.8	13.0	1,478.8	1,552.9	150.0	1,708.9	1,692.4	176.2	1,868.6
	077400 Macro-economic Policy, National Planning and Research	1,337.3	16.9	1,354.1	1,465.8	13.0	1,478.8	1,552.9	150.0	1,708.9	1,692.4	176.2	1,868.6
	077500 Sectoral & Intergovernmental Development Planning Coordination	719.4	58,937.7	59,657.2	598.4	61,873.1	62,471.5	1,106.5	63,194.0	64,300.5	1,152.2	63,200.4	64,352.6

**Annex IV: Sector Programme Ceiling for the FY 2026/27 - 2028/29 (KSh. Million)**

Sector Code	Sector/Note/Programme	2026 BPS Projections											
		Approved FY 2025/26 Budget			FY 2026/27			FY 2027/28			FY 2028/29		
		Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
070	<b>PUBLIC ADMINISTRATION AND INTERNATIONAL RELATIONS</b>	194,678.0	126,825.1	321,503.2	177,567.1	132,152.9	309,720.0	194,677.9	202,438.2	397,116.1	215,524.5	210,899.4	426,423.9
	1073 State Department for Public Investments and Assets Management	3,172.3	736.0	3,908.3	3,307.2	750.2	4,057.4	3,511.0	882.8	4,393.8	3,717.2	1,010.0	4,727.2
	Programme 1: Public Investment & Portfolio Management				626.2	-	626.2	661.4	-	661.4	701.4	-	701.4
	Programme 2: Public Pensions & Retirement Benefit Management				1,029.6	50.2	1,079.8	1,095.4	50.2	1,145.6	1,164.1	50.2	1,214.3
	Programme 3: Government Assets Management				1,434.7	700.0	2,134.7	1,536.7	832.6	2,369.3	1,623.2	959.8	2,583.0
	Programme 4: General Administration, Planning and Support Services				216.7	-	216.7	217.5	-	217.5	228.5	-	228.5
	0718000 Public Financial Management	3,172.3	736.0	3,908.3									
	1213 State Department for Public Service	19,752.4	1,856.4	21,608.8	23,726.4	1,523.3	25,249.7	24,165.3	1,813.0	25,978.3	25,308.4	1,887.0	27,195.4
	0710000 Public Service Transformation	8,299.9	1,741.4	10,041.3	1,370.00	330	1,700.00	1,383.30	404.5	1,787.80	1,434.60	300	1,734.60
	Public Service Human Resource Management and Development				11,858.9	1,062.3	12,921.2	12,011.9	1,177.2	13,189.1	12,157.7	1,587.0	13,744.7
	0709000 General Administration Planning and Support Services	1,602.8	-	1,602.8	394.9	-	394.9	442.8	-	442.8	461.8	-	461.8
	0747000 National Youth Service	9,849.7	115.0	9,964.7	10,102.6	131.0	10,233.6	10,327.3	231.3	10,558.6	11,254.3	-	11,254.3
	<b>Parliament</b>	46,425.7	1,565.0	47,990.7									
	2061 The Commission on Revenue Allocation	370.0	-	370.0	510.6	-	510.6	526.8	-	526.8	544.2	-	544.2
	0737000 Inter-Governmental Transfers and Financial Matters	370.0	-	370.0	510.6	-	510.6	526.8	-	526.8	544.2	-	544.2
	2071 Public Service Commission	3,561.7	-	3,561.7	3,640.6	50.0	3,690.6	3,698.3	55.0	3,753.3	3,758.6	-	3,758.6
	0725000 General Administration, Planning and Support Services	916.3	-	916.3	992.9	50.0	1,042.9	1,027.0	55.0	1,082.0	1,064.3	-	1,064.3
	0726000 Human Resource Management and Development	2,416.6	-	2,416.6	2,409.2	-	2,409.2	2,425.0	-	2,425.0	2,439.8	-	2,439.8
	0727000 Governance and National Values	168.5	-	168.5	142.1	-	142.1	146.8	-	146.8	151.7	-	151.7
	0744000 Performance and Productivity Management	39.3	-	39.3	66.8	-	66.8	68.8	-	68.8	71.0	-	71.0
	075000 Administration of Quasi-judicial Functions	21.0	-	21.0	29.6	-	29.6	30.7	-	30.7	31.8	-	31.8
	2081 Salaries and Remuneration Commission	751.7	-	751.7	1,040.9	-	1,040.9	823.2	-	823.2	857.0	-	857.0
	0728000 Salaries and Remuneration Management	751.7	-	751.7	1,040.9	-	1,040.9	823.2	-	823.2	857.0	-	857.0
	2111 Auditor General	8,359.0	330.0	8,689.0	8,726.3	300.0	9,026.3	9,128.8	300.0	9,428.8	9,812.6	300.0	10,112.6
	0729000 Audit Services	8,359.0	330.0	8,689.0	8,726.3	300.0	9,026.3	9,128.8	300.0	9,428.8	9,812.6	300.0	10,112.6
	2121 Office of the Controller of Budget	834.1	-	834.1	913.7	-	913.7	948.1	-	948.1	983.7	-	983.7
	0730000 Control and Management of Public Finances	834.1	-	834.1	913.7	-	913.7	948.1	-	948.1	983.7	-	983.7
	2131 The Commission on Administrative Justice	674.2	-	674.2	730.1	-	730.1	756.6	-	756.6	784.1	-	784.1
	0731000 Promotion of Administrative Justice	674.2	-	674.2	730.1	-	730.1	756.6	-	756.6	784.1	-	784.1
080	<b>NATIONAL SECURITY</b>	248,836.2	4,934.0	253,770.2	292,049.3	7,934.0	299,983.3	281,321.4	13,934.0	295,255.4	293,541.5	18,934.0	312,475.5
	1041 Ministry of Defence	197,388.9	4,934.0	202,322.9	233,432.3	7,934.0	241,366.3	224,046.4	13,934.0	237,980.4	233,804.5	18,934.0	252,738.5
	0801000 Defence	184,991.9	4,734.0	189,725.9	220,007.1	7,634.0	227,641.1	211,136.6	13,334.0	224,470.6	221,508.8	18,134.0	239,642.8
	0802000 Civil Aid	335.0	-	335.0	335.0	-	335.0	341.0	-	341.0	355.8	-	355.8
	0803000 General Administration, Planning and Support Services	2,919.7	-	2,919.7	3,241.8	-	3,241.8	3,341.4	-	3,341.4	3,444.5	-	3,444.5
	0805000 National Space Management												
	0806000 Defence Industrialization	9,142.3	200.0	9,342.3	9,848.4	300.0	10,148.4	9,277.4	600.0	9,877.4	8,495.4	800.0	9,295.4
	1281 National Intelligence Service	51,447.2	-	51,447.2	58,617.0	-	58,617.0	57,275.0	-	57,275.0	59,737.0	-	59,737.0
	0804000 National Security Intelligence	51,447.2	-	51,447.2	58,617.0	-	58,617.0	57,275.0	-	57,275.0	59,737.0	-	59,737.0

**Annex IV: Sector Programme Ceiling for the FY 2026/27 - 2028/29 (KSh. Million)**

Sector Code	Sector/Programme	2026 BPS Projections											
		Approved FY 2025/26 Budget			FY 2026/27			FY 2027/28			FY 2028/29		
		Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
090	<b>SOCIAL PROTECTION, CULTURE AND RECREATION</b>	54,145.3	24,849.1	78,994.4	60,732.0	26,492.7	87,224.7	55,847.6	27,534.8	83,382.3	61,556.6	28,806.3	90,362.9
	1132 State Department for Sports	1,626.8	15,835.0	17,461.8	7,384.9	18,108.9	25,493.7	1,921.0	18,900.0	20,821.0	2,044.8	19,901.7	21,946.5
	0901000 Sports	1,626.8	15,835.0	17,461.8	7,384.9	18,108.9	25,493.7	1,921.0	18,900.0	20,821.0	2,044.8	19,901.7	21,946.5
	1134 State Department for Culture and Heritage	2,772.6	813.0	3,585.6	2,840.7	1,440.0	2,984.8	2,952.9	1,250.0	3,077.9	3,132.6	52.0	3,184.6
	0902000 Culture/ Heritage	1,642.4	131.0	1,773.4	1,646.8	54.7	1,701.5	1,741.7	75.0	1,816.7	1,841.4	10.0	1,851.4
	0903000 The Arts	254.0	500.0	754.0	256.8	24.4	281.1	268.6	-	288.6	280.9	-	280.9
	0904000 Library Services	467.8	145.0	612.8	472.9	-	472.9	504.3	-	504.3	539.3	-	539.3
	0905000 General Administration, Planning and Support Services	136.3	-	136.3	139.3	-	139.3	146.6	-	146.6	162.0	-	162.0
	0916000 Public Records Management	124.2	37.0	161.1	325.0	65.0	390.0	291.6	50.0	341.6	309.0	42.0	351.0
	0917000 Lottery Control, Licensing and Regulations	148.0	-	148.0	-	-	-	-	-	-	-	-	-
	1135 State Department for Youth Affairs and Creative Economy	2,228.6	2,672.4	4,901.0	2,581.3	2,201.4	4,782.8	2,705.4	2,392.3	5,097.7	2,855.5	2,488.7	5,344.3
	0221000 Film Development Services	811.2	454.7	1,265.9	814.6	33.5	848.2	880.3	-	880.3	948.0	-	948.0
	0711000 Youth Empowerment Services	162.8	481.4	644.2	491.8	-	491.8	520.0	139.3	659.4	568.6	262.8	831.4
	0748000 Youth Development Services	661.7	1,736.3	2,398.0	694.3	2,167.9	2,862.3	706.0	2,252.9	2,958.9	726.9	2,225.9	2,952.8
	0749000 General Administration, Planning and Support Services	593.0	-	593.0	580.6	-	580.6	599.1	-	599.1	612.0	-	612.0
	1184 State Department for Labour and Skills Development	4,295.2	768.6	5,063.8	4,467.0	1,065.3	5,532.3	4,499.1	1,287.2	5,786.3	4,538.7	1,437.5	5,976.3
	0910000 General Administration, Planning and Support Services	474.9	-	474.9	534.2	-	534.2	541.8	-	541.8	536.9	-	536.9
	0906000 Labour, Employment and Safety Services	1,174.7	211.6	1,386.4	1,269.2	246.3	1,515.5	1,287.5	273.5	1,561.0	1,325.7	303.8	1,629.4
	0907000 Manpower Development, Industrial Skills & Productivity Management	2,645.5	557.0	3,202.5	2,663.6	819.0	3,482.6	2,669.8	1,013.7	3,683.5	2,676.2	1,133.7	3,809.9
	1185 State Department for Social Protection and Senior Citizens Affairs	29,132.9	187.1	29,320.0	29,160.3	708.3	29,868.6	29,361.2	730.3	30,091.5	34,309.3	776.3	35,085.6
	0908000 Social Development and Children Services	1,625.5	39.0	1,664.5	-	-	-	-	-	-	-	-	-
	0909000 National Social Safety Net	27,147.5	148.1	27,295.6	27,179.5	540.3	27,719.8	27,358.1	540.3	27,898.4	32,230.3	540.3	32,770.6
	0914000 General Administration, Planning and Support Services	360.0	-	360.0	390.9	-	390.9	377.8	-	377.8	398.2	-	398.2
	Programme: Social Development and Disability Inclusion	-	-	-	1,589.8	168.0	1,757.8	1,625.3	190.0	1,815.3	1,680.8	236.0	1,916.8
	1186 State Department for Children Services	12,074.1	244.0	12,318.1	12,170.9	140.0	12,310.9	12,323.6	100.0	12,423.6	12,536.8	150.0	12,686.8
	0908000 Social Development and Children Services	2,606.1	244.0	2,850.1	-	-	-	-	-	-	-	-	-
	0909000 National Social Safety Net	9,310.7	-	9,310.7	-	-	-	-	-	-	-	-	-
	0914000 General Administration, Planning and Support Services	157.3	-	157.3	12,170.9	140.0	12,310.9	12,323.6	100.0	12,423.6	12,536.8	150.0	12,686.8
	Programme: Child Protection and Safeguarding	-	-	-	2,127.0	4,124.7	6,251.7	2,084.4	4,000.0	6,084.4	2,138.9	4,000.0	6,138.9
	1212 State Department for Gender and Affirmative Action	2,015.2	4,328.9	6,344.1	2,127.0	4,124.7	6,251.7	2,084.4	4,000.0	6,084.4	2,138.9	4,000.0	6,138.9
	0911000 Community Development	940.8	4,000.0	4,940.8	940.0	4,000.0	4,940.0	940.0	4,000.0	4,940.0	940.0	4,000.0	4,940.0
	0912000 Gender Empowerment	833.0	328.9	1,161.9	955.1	124.7	1,079.8	903.6	-	903.6	946.4	-	946.4
	0913000 General Administration, Planning and Support Services	241.4	-	241.4	231.9	-	231.9	240.8	-	240.8	252.5	-	252.5

**Annex IV: Sector Programme Ceiling for the FY 2026/27 - 2028/29 (KSh. Million)**

Sector Code	Sector/Programme	2026 BPS Projections											
		Approved FY 2025/26 Budget			FY 2026/27			FY 2027/28			FY 2028/29		
		Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
0100	ENVIRONMENT PROTECTION, WATER AND NATURAL RESOURCES	33,879.1	61,987.5	95,866.7	36,210.0	70,498.0	106,708.0	39,081.0	83,591.0	122,672.0	42,176.0	120,954.0	163,130.0
	1104 State Department for Irrigation	955.2	6,593.2	7,548.4	943.0	7,528.0	8,471.0	1,039.0	8,978.0	10,017.0	1,095.0	10,692.0	11,777.0
	1014000 Irrigation and Land Reclamation	761.4	6,348.2	7,109.6									
	1015000 Water Storage and Flood Control												
	1022000 Water Harvesting and Storage for Irrigation	20.9	245.0	265.9									
	1023000 General Administration, Planning and Support Services	172.9	-	172.9	168.0	80.0	248.0	179.0	125.0	304.0	186.0	182.0	368.0
	P1: Irrigation Development & Rehabilitation				723.0	6,000.0	6,723.0	803.0	6,994.0	7,797.0	840.0	8,616.0	9,456.0
	P2: Land Reclamation and Climate Resilience Irrigation Development				52.0	1,448.0	1,500.0	57.0	1,859.0	1,916.0	59.0	1,894.0	1,953.0
	1109 State Department for Water & Sanitation	6,777.9	47,176.4	53,954.3	7,343.0	49,503.0	56,846.0	7,942.0	59,187.0	67,129.0	8,570.0	88,373.0	96,943.0
	1001000 General Administration, Planning and Support Services	723.9	115.0	838.9	845.0	200.0	1,045.0	906.0	708.0	1,614.0	974.0	612.0	1,586.0
	1004000 Water Resources Management	2,041.2	14,437.0	16,478.2	2,002.0	20,433.0	22,435.0	2,056.0	15,282.0	17,338.0	2,171.0	16,766.0	18,937.0
	1017000 Water and Sewerage Infrastructure Development	3,640.7	31,080.5	34,721.2	4,121.0	27,364.0	31,485.0	4,557.0	39,678.0	44,235.0	4,971.0	61,594.0	66,565.0
	1015000 Water Storage and Flood Control	372.2	1,543.9	1,916.1	375.0	1,506.0	1,881.0	423.0	3,519.0	3,942.0	454.0	9,401.0	9,855.0
	1192 State Department for Mining	1,363.4	267.2	1,630.6	1,539.0	478.0	2,017.0	1,588.0	633.0	2,221.0	1,667.0	832.0	2,499.0
	1007000 General Administration Planning and Support Services	375.1	-	375.1	459.0	-	459.0	446.0	-	446.0	465.0	-	465.0
	1009000 Mineral Resources Management	617.8	71.2	688.9	656.0	203.0	859.0	663.0	229.0	892.0	670.0	213.0	883.0
	1021000 Geological Survey and Geoinformation Management	370.6	196.0	566.5	424.0	275.0	699.0	479.0	404.0	883.0	532.0	619.0	1,151.0
	1203 State Department for Wildlife	11,955.5	2,404.1	14,359.6	13,250.0	1,858.0	15,108.0	14,411.0	2,640.0	17,051.0	15,811.0	3,930.0	19,741.0
	1019000 Wildlife Conservation and Management	11,955.5	2,404.1	14,359.6	13,250.0	1,858.0	15,108.0	14,411.0	2,640.0	17,051.0	15,811.0	3,930.0	19,741.0
	1331 State Department for Environment & Climate Change	3,894.9	1,034.7	5,829.6	4,103.0	2,605.0	6,708.0	4,432.0	2,898.0	7,330.0	4,728.0	3,520.0	8,248.0
	1002000 Environment Management and Protection	2,036.2	1,705.7	3,741.9	2,127.0	2,241.0	4,368.0	2,414.0	2,561.0	4,975.0	2,644.0	3,050.0	5,694.0
	1010000 General Administration, Planning and Support Services	486.2	-	486.2	460.0	30.0	490.0	471.0	50.0	521.0	484.0	70.0	554.0
	1012000 Meteorological Services	1,372.6	229.0	1,601.6	1,516.0	334.0	1,850.0	1,547.0	1,834.0	1,834.0	1,600.0	400.0	2,000.0
	1332 State Department for Forestry	8,932.2	3,612.0	12,544.2	9,032.0	8,526.0	17,558.0	9,669.0	9,255.0	18,924.0	10,315.0	13,607.0	23,922.0
	1018000 Forests Development, Management and Conservation	8,761.7	3,612.0	12,373.8	8,833.0	8,526.0	17,359.0	9,459.0	9,255.0	18,694.0	10,081.0	13,607.0	23,688.0
	1024000 Agroforestry and Commercial Forestry Development	15.3	-	15.3	27.0	-	27.0	45.0	-	45.0	49.0	-	49.0
	1025000 General Administration, Planning and Support Services	155.1	-	155.1	172.0	-	172.0	185.0	-	185.0	185.0	-	185.0
	<b>TOTAL</b>	<b>1,804,706.3</b>	<b>744,837.7</b>	<b>2,549,544.0</b>	<b>1,979,883.9</b>	<b>847,759.8</b>	<b>2,827,643.7</b>	<b>2,059,435.9</b>	<b>1,248,272.6</b>	<b>3,307,708.5</b>	<b>2,164,028.1</b>	<b>1,315,049.9</b>	<b>3,479,078.0</b>
	Add												
	Parliament				48,867.0	1,915.0	50,782.0	48,989.4	2,065.0	51,054.4	50,838.7	2,065.0	52,903.7
	2041 Parliamentary Service Commission				1,999.9		1,999.9	2,934.6		2,934.6	3,004.5		3,004.5
	2042 National Assembly				30,843.6		30,843.6	30,138.7		30,138.7	31,287.8		31,287.8
	2043 Parliamentary Joint Services				7,442.4	1,915.0	9,357.4	7,262.4	2,065.0	9,327.4	7,553.2	2,065.0	9,618.2
	2044 Senate				8,581.2		8,581.2	8,653.7		8,653.7	8,993.2		8,993.2
	<b>GRAND TOTAL</b>	<b>1,804,706.3</b>	<b>744,837.7</b>	<b>2,549,544.0</b>	<b>2,028,750.9</b>	<b>849,674.8</b>	<b>2,878,425.7</b>	<b>2,108,425.3</b>	<b>1,250,337.6</b>	<b>3,358,762.8</b>	<b>2,214,866.8</b>	<b>1,317,114.9</b>	<b>3,531,981.7</b>

**Annex V: Actual Expenditure and Allocation for SAGAs**

SAGA.....

Items	Actual Expenditure/AIA Collection			Approved Estimates	Actual Expenditure as at 28 <sup>th</sup> February, 2026	Proposed Allocation 2026/27
	2022/23	2023/24	2024/25			
<b>Gross</b>				2025/26		
AIA						
Net						
<i>of which</i>						
<b>Compensation to Employees</b>						
<b>Other Recurrent</b>						
<b>of which</b>						
<i>Insurance</i>						
<i>Utilities</i>						
<i>Rent</i>						
<i>Subscriptions to International Organization</i>						
<i>Subscriptions to Professional Bodies</i>						
<i>Contracted Professional (Guards &amp; Cleaners)</i>						
<i>Gratuity</i>						
<i>Others</i>						
<b>Total</b>						









REPUBLIC OF KENYA  
THE NATIONAL TREASURY

**ANNEX IX : KENYA CLIMATE BUDGET TAGGING  
GUIDELINES**

**MARCH, 2026**

## **1. Introduction and Background**

### **1. 1 Introduction**

1. The Government is unequivocally dedicated to integrating climate change considerations into public financial management and is executing strategic initiatives aimed at achieving a low-carbon, climate-resilient growth trajectory. In the absence of effective climate change measures, the detrimental effects of climate change are projected to escalate to between 6.5% and 8.5% of GDP annually from 2021 to 2050, compared to 3-5% of GDP during the preceding decade. Kenya's priority interventions for mitigation and adaptation are delineated in various policy documents, including Vision 2030, the National Climate Change Response Strategy, which is operationalized through the five-year National Climate Change Action Plans, Nationally Determined Contributions (NDC), and the National Climate Change Framework Policy.

### **1. 2 Climate Budget Tagging**

2. The National Treasury and Economic Planning has implemented Climate Budget Tagging (CBT) as a strategic tool to incorporate climate change considerations into the budgetary process. Climate Budget Tagging establishes a comprehensive framework for the identification, measurement, monitoring, and reporting of climate-related revenues and expenditures. This initiative enhances the government's capacity to track progress and make informed decisions in pursuit of national climate change objectives and international commitments.

3. The Climate Change Act (Cap 387A) delineates the roles and responsibilities of both national and county governments, establishing a governance framework designed to ensure the efficient and effective implementation and monitoring of strategic policy actions.

### **1. 3 Objectives**

4. The objective of the Climate Budget Tagging (CBT) is to perpetuate the generation and evaluation of climate budget data, thereby enhancing the efficiency and effectiveness of resource mobilization, allocation, and expenditure. The institutionalization of this framework is anticipated to elevate awareness and understanding, promote transparency, and ensure accountability in climate funding and expenditures. Furthermore, it aims to enhance the government's communication regarding its commitments to climate policy. The

CBT serves as a crucial policy reform instrument designed to fortify the connection between climate change policy, strategic planning, and budgeting.

5. The implementation of the CBT is strategically designed to strengthen the Government's capacity to fulfil the obligations set forth in the Climate Change Act (Cap 387A) and to comply with reporting requirements under the Paris Agreement. Furthermore, this framework will facilitate the generation of essential data and enhance capabilities to establish a climate financing framework aimed at mobilizing both local and foreign resources, including the development of a green bond market.

#### **1. 4 Scope and Purpose of the Guidelines**

6. These guidelines are applicable to all government entities, including Ministries, Counties, Departments, and Agencies (MCDAs), Constitutional Commissions, Independent Offices, Parliament, and the Judiciary. The guidelines delineate the responsibilities of the pertinent stakeholders, the scope of their duties, and the methodologies for identifying and tagging climate-relevant revenues and expenditures within the annual budget, as well as throughout the Medium-Term Expenditure Framework (MTEF) budget process.

#### **Integrating CBT in the Budget Process**

7. The Climate Change Act (Cap 387A) mandates that each state department and national government public entity incorporate the climate change action plan into their sectoral strategies, action plans, and other implementation projections pertinent to their designated legislative and policy responsibilities.

8. CBT will be systematically integrated at each phase of the budget cycle, encompassing the planning stage, the establishment of baseline information, the budget formulation process, and the budget approval stages. Additionally, CBT will be incorporated throughout the various stages of the Public Investment Management (PIM) process.

9. The following guidelines shall facilitate the integration of CBT into the budgetary process:

- (i) Issue directives for the implementation of CBT within the Budget Call Circular, to be disseminated by August 30th annually.

- (ii) Prepare and validate climate-relevant expenditures during the budget costing and baseline assessment phases.
- (iii) Review and prioritize climate-relevant expenditures during the Sector Working Group meetings, ensuring public participation in the evaluation process.
- (iv) Incorporate climate-relevant expenditures into the Budget Policy Statement and other pertinent policy documents.
- (v) Tag climate-relevant expenditures within the Integrated Financial Management Information System (IFMIS) Hyperion during the budget itemization and finalization stages.
- (vi) Monitor and evaluate the performance of climate-relevant expenditures, submitting comprehensive reports throughout the budget implementation phase.

## **2. Institutional Framework**

10. The subsequent provisions outline the institutional framework for the CBT:

### **2.1 The National Government**

11. CBT Committee shall be established at the MDA level, appointed by the respective accounting officers. The committee will be chaired by the Head of Finance, who will also coordinate its activities. The committee will comprise representatives from relevant departments. The primary role of the CBT Committee will be to:

- i. Identify expenditures relevant to climate initiatives.
- ii. Tag climate-related budget expenditures within the IFMIS Hyperion system throughout the budgetary process.
- iii. Prepare and submit quarterly and annual reports on CBT to the National Treasury.
- iv. Generate regular reports for the Accounting Officer regarding CBT activities.

- v. Engage with pertinent stakeholders throughout the CBT process.
- vi. Ensure adherence to the CBT guidelines.
- vii. Execute any additional duties assigned by the appointing authority to fulfil the objectives of CBT as necessary.

## **2.2 Climate Budget Tagging Technical Working Group (CBTTWG)**

12. A Climate Budget Tagging Technical Working Group (CBTTWG) shall be established at the National Treasury, by the Principal Secretary to oversee its functions. The Director of Budget will serve as the chairperson of the CBTTWG.

13. The Technical Working Group will consist of representatives from various Departments within the National Treasury, including Budget, Accounting Services, IFMIS, Macro and Fiscal Affairs, Intergovernmental Fiscal Relations, Financial and Sectoral Affairs, the Climate Finance & Green Economy Unit, as well as representatives from the Ministry of Environment and Forestry. The Budget Department and the Climate Finance & Green Economy Unit will jointly serve as the Secretariat for the Committee.

14. The responsibilities of the CBT Technical Working Group will include the following:

- i. Develop CBT Circulars to facilitate the implementation process by clearly defining climate-relevant expenditures.
- ii. Identify tax policies that are pertinent to climate initiatives.
- iii. Recognize climate-relevant tax expenditures.
- iv. Integrate climate-relevant tax expenditures into the annual tax expenditure reports.
- v. Promote capacity-building initiatives on CBT across Ministries, Counties, Departments, and Agencies (MCDAs).
- vi. Conduct a review and validation of the common list of climate change expenditures derived from the baseline process.
- vii. Evaluate and validate reports on climate-relevant expenditures from MDAs and provide constructive feedback.

- viii. Prepare and submit comprehensive reports on CBT to the Principal Secretary for the National Treasury..

### **2.3 The County Level**

15. A Climate Budget Tagging Committee shall be established at the County level, chaired by the Director of Budget for each respective County. The Director of Budget, appointed by the Chief Officer of Finance, will coordinate the activities of the Budget Climate Tagging Committee. This Committee will include representatives from the following Departments within the County Government: Budget, Accounting, Revenue, and Climate Change Units. The responsibilities of the County Climate Budget Tagging Committee will include:

- i. Identify expenditures that are relevant to climate initiatives.
- ii. Tag these climate-relevant expenditures within the IFMIS Hyperion system throughout the budgetary process.
- iii. Prepare a comprehensive report on CBT.
- iv. Generate quarterly reports detailing climate-relevant expenditures.
- v. Compile CBT reports for the Chief Officer of Finance, which will be submitted to the National Treasury by the County Executive Committee Member for Finance.
- vi. Engage with relevant stakeholders throughout the CBT process.
- vii. Ensure adherence to the CBT guidelines.
- viii. Execute any additional duties assigned by the appointing authority to fulfil the objectives of CBT.

## **3. Overview of the Coverage and Methodology Pertaining to CBT**

### **3.1 Coverage and Scope**

16. The CBT will encompass all sectors within the Medium-Term Expenditure Framework (MTEF) and will address both the Recurrent and Development Budgets. The Development Budget will be fully tagged, whereas the Recurrent Budget will exclude Current Transfers to Semi-Autonomous Government Agencies (SAGAs).

17. Expenditures will be categorized at the sub-head level of the budget and will be done annually during the preparation of the budget baseline. This process will be reviewed by the Sector Working Groups (SWG) during the finalization of the budget. Tagging will be carried out by individual Ministries, Counties, Departments, and Agencies, with oversight and quality control provided by the National Treasury and the Ministry responsible for Climate Change. Additionally, the Technical Committee on Climate Budget Tagging will review the tagging process throughout the budgeting phases.

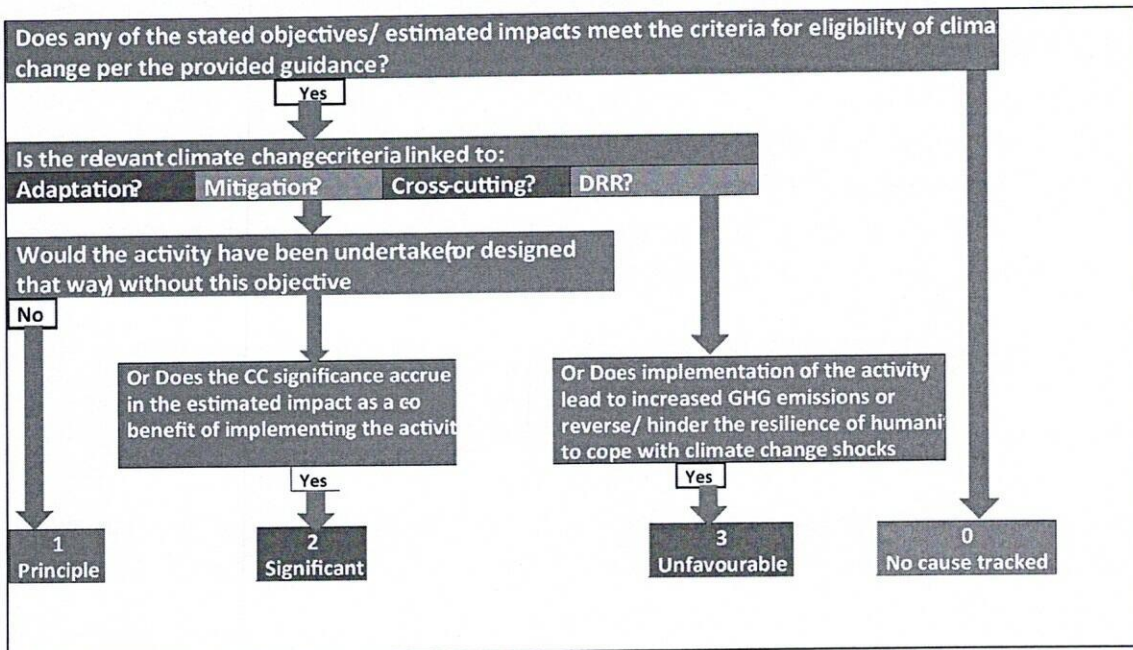
### **Methodology**

18. The adopted methodology integrates the OECD approach, utilizing the Rio markers, alongside the French methodology to ensure comprehensiveness by accounting for both favorable and unfavorable climate expenditures. This methodology evaluates activities based on their program objectives and impact, categorizing them into four distinct groups.

- i. **Principal:** This category applies when climate change mitigation or adaptation is explicitly recognized as a fundamental aspect of the activity's motivation, design, and funding. It will be represented by the color green.
- ii. **Significant:** This designation is used for activities that contribute to climate objectives but do not primarily focus on them. It encompasses the potential climate-related impacts of a budgetary measure, even if these impacts are not explicitly stated in the objectives. This category will be represented by the color blue.
- iii. **Neutral:** This classification is assigned to activities that do not specifically target climate change mitigation or adaptation objectives and have no significant impact on the climate. It will be represented by the color grey.
- iv. **Unfavorable:** This category is designated for expenditures that have a detrimental effect on the climate or create incentives for environmentally harmful behavior.

19. A specific percentage is designated for the calculation of total expenses associated with both objectives. The 'Principal' rating is allocated 100% of the total allocation, whereas the 'Significant' rating will receive a corresponding percentage based on its relevance.

**Figure 1: Climate Change Decision Tree**



20. Each budget appropriation shall be subjected to a thorough analysis and categorization based on the objectives and impacts of the expenditures, utilizing the following classifications: Adaptation, Mitigation, Cross-Cutting Strategies, and Disaster Risk Management. These components are essential for effectively addressing environmental challenges and enhancing resilience. A detailed definition of these environmental objectives is provided below:

- i. **Mitigation** - refers to human actions aimed at reducing greenhouse gas (GHG) emissions or enhancing the natural processes that absorb these gases. This includes initiatives such as installing solar photovoltaic systems, improving fossil fuel efficiency in industrial processes and electricity generation, enhancing building insulation, and expanding forests to increase carbon dioxide absorption. Resources allocated for these initiatives are known as 'mitigation finance' or 'mitigation investment.'
- ii. **Adaptation** - involves making adjustments in ecological, social, or economic systems in response to actual or anticipated climate changes and their impacts. 'Adaptation finance' refers to resources dedicated to reducing the vulnerability of human and natural systems to climate change and related risks.

- iii. **Cross-cutting finance** - encompasses resources that support activities contributing to both climate change mitigation and adaptation, meeting the criteria for each.
- iv. **Climate-related disaster risk management** - involves planning expenses for policies and strategies aimed at reducing disaster risks, preventing new risks, and managing existing ones. This contributes to building resilience and minimizing losses, particularly in the face of major climate-related threats such as droughts, floods, heat waves, landslides, and severe storms.

21. Identifying and categorizing detrimental expenditures is essential for accurately evaluating a nation's authentic progress towards its climate and environmental goals. The absence of identification of critical areas, such as fossil fuel subsidies and initiatives related to deforestation, complicates the attainment of a comprehensive understanding of environmental impacts.

22. A systematic approach to tagging negative measures should inform the identification of priority areas for reform, thereby enhancing the effectiveness of green budgeting and facilitating informed policy-making. The indicative table to guide the CBT is included in Annex 1 of these Guidelines.

### **Implementation Framework**

23. The implementation of Climate Budget Tagging will occur in phases over the medium term, encompassing both national and county government levels, as outlined below:

- Phase 1: Pilot Implementation of CBT at the National Government;
- Phase 2: Integration of CBT into the Integrated Financial Management Information System (IFMIS) for the National Government;
- Phase 3: Full Implementation of CBT for County Governments; and
- Ongoing Capacity Development Initiatives.

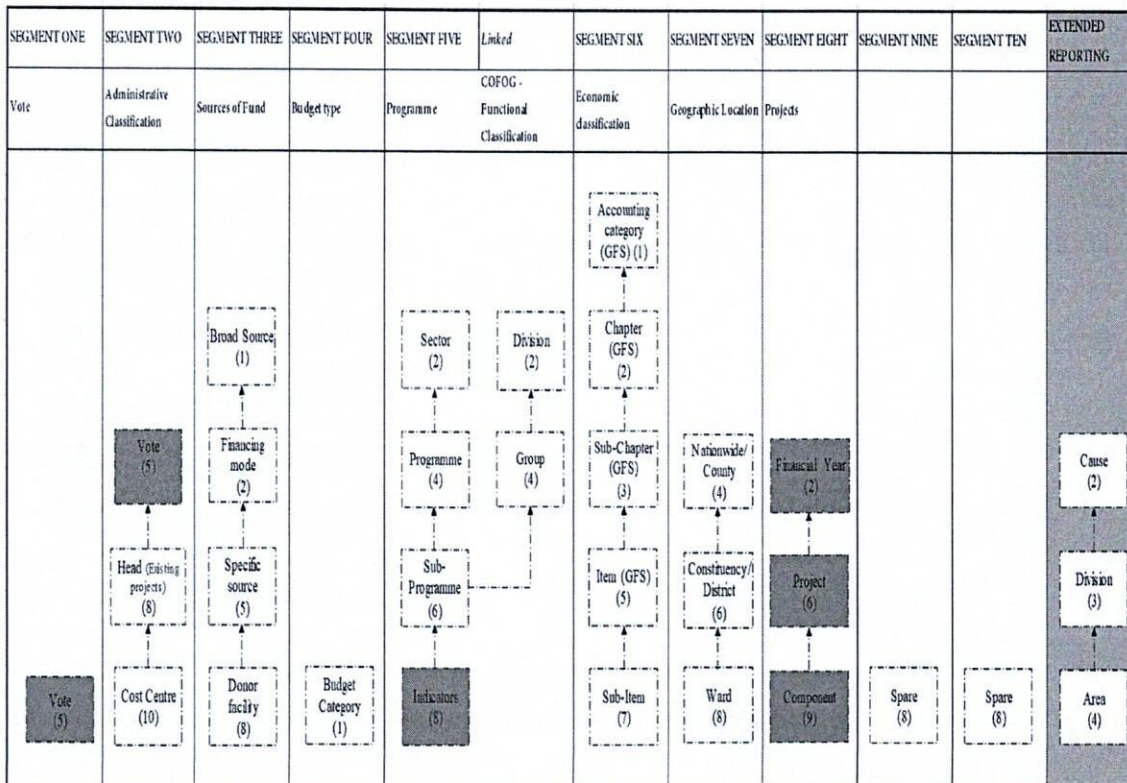


Standard Chart of Accounts (SCOA) into the IFMIS General Ledger (GL). This implementation will be executed for the Ministries, Departments, and Agencies (MDAs) under the National Government during this phase.

27. The analytic and tracking segment, as reflected in the newly established dimensions, will feature a drop-down menu enabling users to select the appropriate type of tagging related to the project or activity, specifically in the context of climate change. Users will be able to indicate the tagging estimate, which may include categories such as Unfavourable, Neutral, Significant, or Principal, as well as the relevant Rio Markers, including Adaptation, Mitigation, Cross-Cutting, or Disaster Risk Management. The budget data collected through the form will be systematically calculated and aggregated based on the newly introduced dimensions, ensuring accurate reporting.

28. The National Treasury has put forth a proposal to amend the existing Standard Chart of Accounts (SCOA) in order to address multiple requests for reports on the Integrated Financial Management Information System (IFMIS). This initiative aims to enhance decision-making processes, as illustrated in Figure 2.

**Figure 2: Proposed SCOA**



29. The revised SCOA provides a segment on Extended reporting that will facilitate tagging of climate-relevant expenditures. This segment will have three levels:

- i. **Level 1** represents the Government Analytical need (climate related, gender related, health related, disaster related etc) and has two digits;
- ii. **Level 2** represents the division/parameters, in the case for climate-relevant expenditure, our divisions are Adaptation, Mitigation, Cross cutting, climate-relevant disaster risk management and unfavourable
- iii. **Level 3** is about climate relevance: Significance, Principal, Unfavourable

30. The simulated coding for Climate Change under the Extended Reporting segment of the new SCOA is provided in Table 2.

**Table 2: Coding of the Extended Reporting segment**

Levels	Analytical Need	Impact	Relevance	
	0	0	0	Neutral
Level 1	1	0	0	Climate Related
Level 2	1	1	0	Climate Related Adaptation
Level 2	1	2	0	Climate Related Mitigation
Level 2	1	3	0	Climate Related Cross cutting
Level 2	1	4	0	Climate related Disaster Risk
Level 2	1	5	0	Climate Unfavourable
Level 3	1	1	1	Climate Related Adaptation Significant
Level 3	1	1	2	Climate Related Adaptation Principal
Level 3	1	2	1	Climate Related Mitigation Significant
Level 3	1	2	2	Climate Related Mitigation Principal
Level 3	1	3	1	Climate Related Cross Cutting Significant
Level 3	1	3	2	Climate Related Cross Cutting Principal
Level 3	1	4	1	Climate Related Disaster Risk Significant
Level 3	1	4	2	Climate Related Disaster Risk Principal
Level 3	1	5	3	Climate Unfavourable

31. Authorized users will possess the capability to utilize the Hyperion data entry forms for the purpose of capturing budget data within the context of climate budget tagging. Users, via the Hyperion task list, will select a budget data form

aligned with their point of view and will have the option to pre-select fixed dimensions prior to launching the data input form.

**(iii) Phase 3: Implementation of CBT for County Governments**

32. The implementation of the CBT will be extended to the 47 County Governments during Phase 3. This phase will prioritize both Recurrent and Development allocations, building upon the successful piloting conducted at the National Government and the subsequent integration into the IFMIS Hyperion System via the new Standard Chart of Accounts (SCOA). Relevant officers engaged in this process will receive comprehensive capacity development to facilitate the effective execution of CBT at the devolved level.

**(iv) CBT Capacity Development**

33. The Government is committed to implementing capacity-building initiatives for Public Financial Management (PFM) officers within Ministries, Departments, and Agencies (MDAs), specifically targeting the Finance and Accounts Units as well as the climate finance units at both the National and County Government levels. The primary objective of the capacity-building program is to educate and train stakeholders who will play a crucial role in climate budget tagging, reporting, and verification processes. This initiative will encompass various methods, including onsite support, exchange visits, peer learning, technical assistance, and both formal and informal training sessions, among other approaches.

## Annex 1:

Sector	Project Type
<b>Mitigation</b>	
Renewable Energy Generation	<ul style="list-style-type: none"> <li>- Installation of solar PV systems</li> <li>- Installation of solar heating systems</li> <li>- Biofuels (including bioethanol)</li> <li>- Biogas and biomass power generation</li> <li>- Geothermal power generation</li> <li>- Production of power from wind</li> <li>- Other renewable technologies (please specify)</li> </ul>
Energy Efficiency (Demand side) in Industry and Building	<ul style="list-style-type: none"> <li>- Reduction of greenhouse gases emissions resulting from industrial process improvements, and cleaner production (e.g., cement, chemical, etc.), reduction of heat losses and/or increased waste-heat recovery and/or resource efficiency (please specify)</li> <li>- Reduction of greenhouse gases emissions resulting from industrial process improvements and cleaner production (please specify)</li> <li>- Retrofit of existing industrial, commercial and residential air-conditioning and refrigeration systems to switch to cooling agent with lower potential for global warming</li> </ul>
Non-Energy GHG Reductions	<ul style="list-style-type: none"> <li>- Industrial process emissions: Reduction of GHG emissions resulting from industrial process improvements and cleaner production (e.g., cement, chemical, etc.)</li> <li>- Air conditioning and refrigeration: Retrofitting of existing industrial, commercial, and residential infrastructure to switch to cooling agents with lower global warming potential</li> <li>- Fugitive emissions: Reduction of gas flaring or methane fugitive emissions in the oil and gas industry, coal mine methane capture and storage, etc.</li> </ul>
Infrastructure, Energy and other built environment	<p>Adaptation components in Energy projects only: to improve the climate resilience of existing infrastructure e.g., transport infrastructure, energy infrastructure, riverine infrastructure (including built flood protection) and human settlements (e.g., housing — if not part of a wider disaster risk management strategy). Building resilience into infrastructure such as protection systems for dams to reduce vulnerability to extremes caused by climatic changes</p>
Low-carbon technologies	<ul style="list-style-type: none"> <li>- Production of components, equipment, or infrastructure dedicated for the renewable and energy efficiency sectors.</li> </ul>
Waste and Wastewater	<ul style="list-style-type: none"> <li>- Treatment of wastewater, including wastewater collection networks, that reduces GHG emissions - Waste management that reduces methane emissions (e.g. waste incineration, landfill gas capture and flaring/power production, etc.) (please specify)</li> <li>- Waste recycling measures with a demonstrated net mitigation benefit</li> </ul>

<p>Agriculture, Forestry, Land use and natural resource management</p>	<ul style="list-style-type: none"> <li>-Agriculture projects that improve existing carbon pools (reduction in fertilizer use, rangeland management, collection and use of bagasse, rice husks, or other agricultural waste, low tillage techniques that increase carbon contents of soil, etc.) Rehabilitation of degraded lands</li> <li>-Reduction in energy use in traction (e.g., efficient tillage), irrigation, and other agricultural processes</li> <li>-Livestock projects that reduce GHG emissions (e.g., manure management with biodigesters producing biogas for heating or cooking)</li> <li>-Afforestation and reforestation of lands; sustainable forest management and conservation - Other sustainable agricultural practices (please specify)</li> </ul>
<p>Sustainable Transport</p>	<ul style="list-style-type: none"> <li>-Programs incentivizing the adoption of non-motorized transport (bicycles, pedestrian mobility) among workers, leading to a reduction in the use of passenger cars</li> <li>-Retrofit or replacement of existing industrial vehicles, achieving a substantial increase in energy efficiency including the use of lower-carbon fuels, electric or hydrogen technologies, etc.</li> </ul>
<p>Financial Services (For financial institutions only)</p>	<ul style="list-style-type: none"> <li>-Provision of dedicated microfinance or credit lines for renewable energy generation</li> <li>-Provision of dedicated microfinance or credit lines for energy efficiency improvements - Provision of dedicated microfinance or credit lines for sustainable land-use and agricultural practices</li> <li>-Provision of dedicated microfinance, credit lines or risk mitigation instruments for any of the other abovementioned climate mitigation activities (please specify which)</li> </ul>
<p>Other mitigation activities (please specify)</p>	<ul style="list-style-type: none"> <li>-This category can include, for instance:</li> <li>-Other eligible activities that cannot be classified in the above categories, for example, cross-sector activities such as credit lines earmarked for mitigation activities or other financial services (if not included in the categories above) • Dedicated budget support to national or local authorities for implementation of climate change mitigation policies • Other awareness-raising and technical assistance activities</li> </ul>
<p><b>Adaptation</b></p>	
<p>Water and Wastewater</p>	<ul style="list-style-type: none"> <li>-Demand side management activities reducing water consumption or increasing water use efficiency and supply side management activities enabling, e.g., the expansion of supplies, reducing water losses, or improving cooperation on shared water resources.</li> <li>-Installation of rainwater harvesting equipment and water storage where water supply is negatively affected by climate change</li> </ul>
<p>Disaster risk Management</p>	<ul style="list-style-type: none"> <li>-Early warning / emergency response systems to adapt to increased occurrence of extreme events by improving disaster prevention, management and reducing potentially related losses and damage - Construction or improvement of drainage systems or barriers to adapt to an increase in the frequency or severity of floods</li> <li>-Preparation of company -wide climate change vulnerability assessment</li> </ul>

Agriculture, Forestry, Land use and natural resource management	- Introduction of agricultural adaptation practices, including crop diversification, planting of drought resistant crops, efficient irrigation, soil conservation measures that conserve soil moisture. . . (please specify)
Infrastructure and built environment	- Adaptation components to improve the vulnerability to extremes caused by climatic changes in existing infrastructure (please specify ).
Other adaptation activities (please specify)	This category can include, for instance: - Other eligible activities that cannot be classified in the above categories, for example, cross-sector activities such as credit lines earmarked for adaptation activities or other financial services (if not included in the categories above) • Dedicated budget support to national or local authorities for implementation of climate change mitigation policies • Other awareness-raising and technical assistance activities
<b>Cross Cutting</b>	These are project types that falls under both mitigation and adaptation interventions
<b>Climate-related Disaster Risk Management</b>	- Early warning / emergency response systems to adapt to increased occurrence of extreme events by improving disaster prevention, management and reducing potentially related losses and damage caused by either droughts or floods - Construction or improvement of drainage systems or barriers to adapt to an increase in the frequency or severity of floods - Preparation of company -wide climate change vulnerability assessment