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27/11/2025

REPUBLIC OF KENYA




THE NATIONAL ASSEMBLY

THIRTEENTH PARLIAMENT – FOURTH SESSION - 2025

COMMITTEE ON ADMINISTRATION AND INTERNAL SECURITY

REPORT ON BUDGET IMPLEMENTATION FOR THE FY 2024/2025 WITH RESPECT
TO: -

1. EXECUTIVE OFFICE OF THE PRESIDENT;
2. OFFICE OF THE DEPUTY PRESIDENT;
3. OFFICE OF THE PRIME CABINET SECRETARY;
4. STATE DEPARTMENT FOR PARLIAMENTARY AFFAIRS;
5. STATE HOUSE;
6. STATE DEPARTMENT FOR IMMIGRATION AND CITIZEN SERVICES;
7. NATIONAL POLICE SERVICE;
8. STATE DEPARTMENT FOR INTERNAL SECURITY AND NATIONAL ADMINISTRATION;
9. NATIONAL POLICE SERVICE COMMISSION; AND
10. INDEPENDENT POLICING OVERSIGHT AUTHORITY

 THE NATIONAL ASSEMBLY PAPERS LAID	
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CHIEF CLERK:	Ashibuko
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LIST OF ACRONYMS AND ABBREVIATIONS

ADA	- Alcohol and Drug Abuse
AIA	- Appropriations in Aid.
BETA	- Bottom-up Economic Transformation Agenda
CCIO	- Constitutional Commissions and Independent Offices
EPOMPMIS	- Electronic Power of Mercy Petitions Management Information System
ETA	- Electronic Travel Authorization
FY	- Financial Year
GP	- Government Printer
GPRS	- General Packet Radio Service
IBEC	- Intergovernmental Budget and Economic Council
IGRTC	- Intergovernmental Relations Technical Committee
IPOA	- Independent Policing Oversight Authority.
IPRS	- Integrated Population and Registration Services
KPIs	- Key Performance Indicators
KVSR	- Kenya Vital Statistics Report
MDAs	- Ministries, Departments and Agencies.
NCE	- Nairobi Coffee Exchange
NGA	- National Government Administration
NGOs	- Non-Government Organizations
NPS	- National Police Service.
NPSC	- National Police Service Commission.
ODP	- Office of the Deputy President.
ODPP	- Office of the Director of Public Prosecutions
OSDP	- Office of the Spouse to the Deputy President.
SUD's	- Substance Use disorders
SAGAs	- Semi-Autonomous Government Institutions
TADAT	-Tax Assessment Diagnostic Administration tool
UN	- United Nations.

PART I

1.0 PREFACE

1.1 Introduction

1. This is the report of the Departmental Committee on Administration and Internal Security on the review of Budget Implementation for the FY 2024/2025 with respect to Ministries, Departments and Agencies (MDAs) oversighted by the Committee. The MDAs include the Executive Office of the President, Office of the Deputy President, Office of the Prime Cabinet Secretary, State Department for Parliamentary Affairs, State Department for National Government Coordination, State Department for Cabinet Affairs, State House, State Department for Immigration & Citizen Services, National Police Service, State Department for Internal Security and National Administration, National Police Service Commission and Independent Policing Oversight Authority.
2. The report contains the Observations, and the Recommendations of the Committee as regards to the Budget Implementation pursuant to Article 226 of the Constitution.

1.2 Mandate of the Committee

3. The Departmental Committee on Administration and Internal Security of the National Assembly is established under Standing Order 216 whose functions pursuant to the Standing Order 216 (5) are as follows: -
 - a. *investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations and estimates of the assigned Ministries and departments;*
 - b. *study the programme and policy objectives of Ministries and departments and the effectiveness of the implementation;*
 - c. *on a quarterly basis, monitor and report on the implementation of the national budget in respect of its mandate;*
 - d. *study and review all legislation referred to it;*
 - e. *study, assess and analyze the relative success of the Ministries and departments as measured by the results obtained as compared with their stated objectives;*
 - f. *investigate and inquire into all matters relating to the assigned Ministries and departments as they may deem necessary, and as may be referred to them by the House;*
 - g. *vet and report on all appointments where the Constitution or any law requires the National Assembly to approve, except those under Standing Order 204 (Committee on Appointments);*
 - h. *examine treaties, agreements, and conventions;*
 - i. *make reports and recommendations to the House as often as possible, including recommendation of proposed legislation;*
 - j. *consider reports of Commissions and Independent Offices submitted to the House pursuant to the provisions of Article 254 of the Constitution; and*
 - k. *Examine any questions raised by Members on a matter within its mandate.*

1.3 Subjects of the Committee

4. In accordance with the Second Schedule of the Standing Orders, the Committee is mandated to consider the following subjects: -
 - a. Home affairs, internal security – including police services and coast guard service;
 - b. Public administration; and
 - c. Immigration and citizenship.

5. In terms of budget oversight, the Committee oversees the following Offices, Ministry and Agencies:
 - a. Executive Office of the President, Vote 1011;
 - b. Office of the Deputy President, Vote 1012;
 - c. Office of the Prime Cabinet Secretary, Vote 1013;
 - d. State Department for Parliamentary Affairs, Vote 1014;
 - e. State Department for Cabinet Affairs, Vote 1016;
 - f. State House, Vote 1017;
 - g. State Department for National Government Coordination, Vote 1018
 - h. State Department for Immigration & Citizen Services, Vote 1024;
 - i. National Police Service, Vote 1025;
 - j. State Department for Internal Security & National Administration, Vote 1026;
 - k. National Police Service Commission, Vote 2101; and
 - l. Independent Policing Oversight Authority, Vote 2151.

6. The Semi-Autonomous Government Institutions under the Committee include: -
 - a. National Authority for Campaign Against Alcohol and Drug Abuse. (NACADA);
 - b. Firearms Licensing Board;
 - c. NGO Coordination Board;
 - d. National Crime Research Centre;
 - e. Private Security Regulatory Authority Board; and
 - f. National Cohesion and Integration Commission.

1.4 Committee Membership

7. The Committee comprises of the following Members: -

Hon. Gabriel Tongoyo, MP
Chairperson
Narok West Constituency

Hon. Col. (Rtd.) Dido Rasso, MBS, MP
Vice Chairperson
Saku Constituency

Hon. Kaluma George Peter, MP
Homa Bay Town Constituency

Hon Protus Ewesit Akujah, MP
Loima Constituency

Hon. Aduma Owuor, MP
Nyakach Constituency

Hon. Rozaah Akinyi Buyu, MP
Kisumu West Constituency

Hon. Fred C. Kapondi, MP
Mt. Elgon Constituency

Hon. Caroline Ng'elechi, MP
Elgeyo-Marakwet County

Hon. Liza Chepkorir Chelule, MP
Nakuru County

Hon. (Dr.) Peter Francis Masara, MP
Suna West Constituency

Hon. Sarah Paulata Korere, MP
Laikipia North Constituency

Hon. Francis Sigei, EBS, MP
Sotik Constituency

Hon. Oku Kaunya, MP
Teso North Constituency

Hon. Hussein Weytan, MP
Mandera East Constituency,

Hon. Mburu Kahangara, MP
Lari Constituency

1.5 Committee Secretariat

8. The Committee Secretariat consists of the following:

Mr. John Mugoma
Clerk Assistant 1
Head of Secretariat

Ms. Grace Wahu
Clerk Assistant II

Mr. Gideon Kipkogei
Clerk Assistant II

Mr. Edison Odhiambo
Fiscal Analyst I

Ms. Clarah Kimeli
Principal Legal Counsel 1

Ms. Judith Kanyoko
Legal Counsel II

Ms. Delvin Onyancha
Research Officer II

Mr. Rodgers Kilungya
Audio Officer

Mr. Benson Kimanzi
Serjeant-At-Arms

Ms. Ivy Maritim
Media Relations Officer III

1.6 Budget Oversight by the Departmental Committee

9. Article 95 of the Constitution mandates the National Assembly to appropriate funds for expenditure by national government as well as national state organs. It further envisages that the National Assembly exercises oversight over national revenue and expenditure.
10. In this respect, the National Assembly is not only mandated to appropriate funds for expenditure by the national government and other national state organs but also to oversight on how voted public resources are being applied in a transparent and efficient manner in the delivery of public goods and services. Thus, the Committee is required to monitor quarterly progress in implementing the approved budget and constantly engage the MDAs under their purview as stipulated in Article 228 (6) of the Constitution, Section 66 (1h) and Section 83 (5a) of the PFM Act, 2012 as well as Standing Orders 216(5)(ba) and 245A(2).

1.7 Acknowledgement

11. The Committee is thankful to the Office of the Speaker and the Clerk of the National Assembly for the logistical and technical support accorded to it during the preparation of this Report. The Committee is also thankful to Members of the Committee and the Secretariat for their dedication and useful expertise and insights during the preparation of this report.
12. On behalf of the Departmental Committee on Administration and Internal Security, it is my pleasant privilege and honor to present to the House the Report of the Committee on its assessment of the Budget Implementation for FY 2024/2025 with respect to the MDAs under our purview. They include Executive Office of the President, Office of the Deputy President, Office of the Prime Cabinet Secretary, State Department for Parliamentary Affairs, State Department for National Government Coordination, State Department for Cabinet Affairs, State House, State Department for Immigration & Citizen Services, National Police Service, State Department for Internal Security and National Administration, National Police Service Commission and Independent Policing Oversight Authority.

Hon. Gabriel Koshal Tongoyo, CBS, MP
Chairperson
Departmental Committee on Administration and Internal Security

PART II

2.0 OVERVIEW OF OVERALL BUDGET AND EXCHEQUER ISSUES

13. A review of the overall budget shows that the total budget approved (Net) as at supplementary III amounted to Kshs. 4,206 billion but the exchequer issues amounted to Kshs. 3,987.2 billion as summarized in Table 1 below.

VOTE	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	% of Exch. Issues to Revised Net Estimates	% of Exchequer issues to total Issues
Recurrent	3,437.35	3,233.36	94	81
: MDAs	1,448.60	1,442.66	100	36
: CFS	1,988.75	1,790.70	90	45
Development (MDAs)	351.34	335.08	95	8
Sub-Total	3,788.69	3,568.44	94	90
County Governments*	418.26	418.26	100	10
Total	4,206.95	3,987.19	95	100

Source: Controller of Budget Report 2025

2.1 Overview of Revenue Performance

14. In FY 2024/25, total revenue, including Appropriations-in-Aid (AIA), amounted to Kshs. 2,923.6 billion (16.8 percent of GDP). This fell short of the target of Kshs. 2,985.6 billion (17.1 percent of GDP) by Kshs 62.0 billion on account of shortfall recorded in ordinary revenue. The ordinary revenue was Kshs. 2,420.2 billion against a target of Kshs. 2,496.2 billion, a shortfall of Kshs. 76.0 billion. The Ministerial AIA was above target by Kshs. 14.0 billion during the period under review. Overall, total revenue inclusive of the Ministerial AIA grew by 8.2 percent.

S/No.		2024/2025		2023/2024	% Growth
		Target	Actual	Actual	
1.	Total Revenue (a+b)	2,702,662	2,923,551	2,702,662	8.2
	O/w Ordinary Revenue	2,496,197	2,420,174	2,288,921	5.7
	AIA	489,371	503,377	413,740	21.7
2.	External Grants	47,193	33,320	22,037	51.2
3.	Total Revenue & External Grants	3,032,761	2,956,871	2,724,699	8.5
4.	Total Revenue & External Grant as a % of GDP	17.4	17.0	17.4	

Source: The National Treasury (Draft BROP 2025)

2.2 Overview of Budget Performance across MDAs

Recurrent Expenditure

15. An overview of Exchequer issues shows that the budget implementation for FY 2024/25 registered an impressive result with uptake of resources of over 98 percent across all the votes under the purview of the Committee as summarized in Table 3.

Vote	Gross Revised III	AIA (Gross-Net)	Net Revised II	Exchequer Issues	Exchequer as % of Net Revised	Actual Expenditure	Absorption
1011	4.57	0.02	4.55	4.55	100	4.54	99.3%
1012	3.22	0.00	3.22	3.22	100	3.06	95.0%
1013	0.89	0.00	0.89	0.88	99	0.88	98.9%
1014	0.32	0.00	0.32	0.32	100	0.32	100.5%
1015	0.63	0.00	0.63	0.63	100	0.61	96.8%
1016	0.22	0.00	0.22	0.22	100	0.22	100.0%
1017	11.67	0.01	11.66	11.64	100	11.64	99.7%
1024	13.12	3.97	9.15	9.14	100	13.16	100.3%
1025	116.06	0.04	116.02	115.30	99	115.32	99.4%
1026	36.94	0.13	36.81	36.81	100	36.65	99.2%
2101	1.01	0.00	1.01	1.00	99	1.00	99.0%
2151	1.10	0.00	1.10	1.09	99	1.09	99.1%
Total	189.75	4.17	185.58	184.80		188.49	99.3%

16. In the FY 2024/25, the national government, through the National Treasury, prepared three supplementary budgets that the National Assembly approved. Analysis of financial and non-financial performance submitted by MDAs to the Office of the Controller of Budget shows that some budget line items recorded negative balances, as buttressed by absorption above 100 per cent (Like the case of State Department for Immigration and State Department for Parliamentary Affairs). This is attributed to budget cuts on line items with expenditure in the Supplementary Budgets. Negative balance on budget items indicates non-compliance with the basic accounting principles and prudent financial practices.
17. To avoid overdrawing budget items, it is recommended that the National Treasury ensure that expenditure performance is updated and fully considered during Supplementary Budgeting consolidation before subsequent submission to the National Assembly.

PART III

3.0 SUBMISSIONS BY MINISTRIES, DEPARTMENTS AND AGENCIES

18. The Ministry, Departments and Agencies (MDAs) made written submissions, which were considered and examined by the committee as follows. The section below outlines a summary of the submissions by the Ministry, Departments and Agencies with respect to their budget implementation for the FY 2024/2025:

3.1 EXECUTIVE OFFICE OF THE PRESIDENT (EoP)

19. The Executive Office of the President (EOP) is mandated to provide overall policy direction and leadership in government. It carries out this role through four main programmes, twenty-one departments or units, and one semi-autonomous agency—the National Lottery Board. The programmes include: General Administration, Planning and Support Services; Government Advisory Services; Government Printing Services; and Leadership and Coordination of Government Services.

Budget Performance

20. During the 2024/2025, financial year, the Office operated with a total approved budget of KSh 4.621 billion, comprising KSh 4.571 billion for recurrent expenditure and KSh 50 million for development activities. By 30th June 2025, total expenditure stood at KSh 4.52 billion, representing an overall absorption rate of **97.81 percent**. Recurrent expenditure recorded a high absorption rate of **98.32 percent**, while development expenditure achieved **51.41 percent**.
21. At the programme level, General Administration and Planning Services utilized **KSh 1.91 billion** out of an approved **KSh 1.93 billion**, achieving an absorption rate of **98.78 percent**. Government Printing Services spent **KSh 804 million** out of **KSh 818 million**, attaining **98.36 percent** absorption. Government Advisory Services disbursed **KSh 1.07 billion** from an allocation of **KSh 1.11 billion**, with an absorption rate of **96.26 percent**, while Leadership and Coordination Services recorded **97.01 percent** utilization. These figures indicate efficient budget absorption, especially on the recurrent side, despite some underfunding of capital projects.

Project Implementation

22. Five major capital projects were earmarked for implementation during the year. These included the modernization of the Government Press and refurbishment of its buildings; refurbishment of Harambee House Main; operationalization of the Directorate of Resource Surveys and Remote Sensing; capital transfer to the National Fund for the Disabled of Kenya; and the Kenya–EU Partnership on the National Strategy to Counter Terrorism.
23. However, government funding for most of these projects was rationalized during Supplementary I due to fiscal constraints arising from the 2024 Finance Bill. Consequently, only the counterterrorism partnership project received partial donor funding of **KSh 50 million** from the

European Development Fund. By the end of the period, overall project completion stood at **19.93 percent**. The refurbishment of Harambee House had reached **35.1 percent**, the National Fund for the Disabled **68.2 percent**, Resource Surveys and Remote Sensing **20.8 percent**, modernization of the Government Press **7.85 percent**, and the donor-funded counterterrorism project **3.69 percent**. All projects were based in Nairobi.

Non-Financial Performance

24. The EOP recorded several key achievements in policy implementation and service delivery. It issued **570 presidential directives** and introduced the **Presidential Directives Management Information System (PDMIS)** to track and evaluate execution of these directives. The Office coordinated the construction of **106 kilometres** of boundary pillars along the Kenya–Tanzania border and developed a governance and integrity-training curriculum for public service officers. It also released a report on maize production estimates for 2024/25, issued **11 advisories** on commercialization of ocean and blue economy resources, developed a framework for deep-sea mining, and operationalized the **National Lottery Board**. Additionally, it rolled out the **Foreign Travel Information Management System (FOTIMS)** to streamline government travel processes and coordinated a government-wide compliance initiative under the “Zero Fault Audit” programme.

Pending Bills and Liabilities

25. The Office carried forward historical pending bills amounting to **KSh 146.29 million**, which remained unsettled due to inadequate budgetary provision. There were no court awards or contingent liabilities reported during the period.

Performance of the SAGAs

26. The National Lottery Board (NLB), the sole semi-autonomous agency under the Office, received a budget allocation of **KSh 120 million** and utilized **KSh 114.64 million**, translating to an absorption rate of **95.54 percent**. The expenditure mainly supported the operationalization of the Board, including office setup, acquisition of vehicles and equipment, and development of institutional frameworks such as human resource instruments and a strategic plan.

Revenue Performance

27. During the year, the Office had an Appropriations-in-Aid (AIA) target of **KSh 25 million**, derived from surcharge fees collected through the Government Vehicle Check Unit (GVCU). A total of **KSh 18.85 million** was realized.

3.2 OFFICE OF THE DEPUTY PRESIDENT

28. The Office of the Deputy President had a budgetary allocation of **KSh. 3,218.6 million** for recurrent expenditure. The Development expenditure was rationalized during supplementary I on account of lack of financing. The total actual expenditure as at the end of the year amounted

to **KSh. 3,217.2 million** representing an absorption of 99.96 percent.

29. The budgetary allocation for the Office of the Deputy President of **KSh. 3,218.6 million** was spread across three sub-programmes. The sub-program of General administration and Support Service was allocated **KSh. 593.9 million** while the sub-program of Coordination and Supervision was allocated **KSh. 2,576.7 million**. The sub-program of Government strategic Priorities and Interventions was allocated **KSh. 4 million**. The Office utilized **KSh. 593.9 million, KSh. 2,575.3 million** and **KSh. 48 million** for the three sub-programs respectively culminating into an absorption of 99.9 percent.

Review of non-financial performance: -

- i. Chaired Cabinet Committees & High-Level engagement;
- ii. Fostered cooperation and consultation between the National and county Governments by convening four(4) intergovernmental Budget and Economic Council For a and 11 technical meetings. The outcomes of these engagements included Approval of the County Government Shareable revenue by counties for FY 2024/2025; Resolution of the working stalemate between the Office of the Controller of Budget and County Governments; and fastracking the operationalization of 13 prioritized County Aggregated Industrial Parks (CAIPS) based on performance among other issues affecting County Governments requiring National Government cooperation;
- iii. In efforts to strengthen development partnerships effectiveness and fastrack the implementation of the 12th High Level development Partnerships Forum resolutions, the Office constituted a taskforce to undertake an in-depth portfolio review of externally funded projects and programmes across Government. The Taskforce analyzed issues affecting Kenya's absorption capacity of externally mobilized funds. These issues centre on use of country systems, aged and stalled projects, and fragmentation between government institutions in implantation of partners funded programs, integration of Off Budget into country systems and visibility of development partner's cooperation at county level. The recommendations of the Taskforce await to be presented to the Cabinet for guidance;
- iv. The Office of the Deputy President coordinated the vetting of nominees for National Honors and Awards and submitted a recommendation report to H.E. the President. The ODP further enhanced capacity of MDAs to review nominations from their respective institutions.
- v. The Office coordinated the implementation of Coffee subsector reforms by convening six (6) consultative engagements with actors in the Coffee value chain to sustain the gains attained in the implementation of targeted interventions and resolve administrative and regulatory issues aimed at enhancing production, productivity and market access.
- vi. The Office also coordinated government efforts on eradication of illicit alcohol, drugs and substance abuse by spearheading the development of the Alcoholic Drinks and Drug Control Laws (Amendment) Bill, 2024 in collaboration with relevant stakeholders which was approved by the Cabinet, in addition to strengthening enforcement and compliance through administrative frameworks.

- vii. Facilitated H.E. the Deputy President engagements towards spearheading various strategic interventions and fastracking the implementation of Government Policies, programs and projects across the country.

Pending Bills and Carry Overs

30. The Pending Bills for the Office as at 30th June 2025 amounted to **KSh. 440.3 million** resulting from the lack of budget provision, specifically on the budget items of hire of transport, hospitality and motor vehicle maintenance. There also exist historical pending Bills of **KSh. 1,400 million** which were forwarded to the National Treasury for consideration and are yet to be verified by the pending Bills Verification Committee.

Appropriations in Aid

31. The Office generated **KSh. 3.3 million** which was used to defray the expenditures of the Office in line with the Supplementary Appropriations Act No. of 2025

3.3 OFFICE OF THE PRIME CABINET SECRETARY

Approved Estimates

32. The initial Printed Estimates for FY 2024/25, allocation for the Office of the Prime Cabinet Secretary amounted to **Kshs. 1,140.79 million** for Recurrent Budget comprising of Kshs. 232 million for compensation of employees, **Kshs. 761.14 million** for use of Goods and Services and **Kshs. 147.65 million**. The Supplementary II budget estimates for FY 2024/25 for Development Budget amounted to Kshs. 65 million.
33. During the Finalization of the FY 2024/2025 Supplementary Estimates No. III, the OPCS approved estimates were reviewed downwards from **Kshs. 1,140.79 million** to **Kshs. 893.15 million** for Recurrent Budget comprising of **Kshs. 203.44 million** for compensation of employees, **Kshs. 645.21 million** for use of Goods and Services and Kshs. 44.51 million for Acquisition of Non-Financial assets FY 2024/2025, Supplementary No. Estimates III for Development Budget was **Kshs. 65 million**.
34. The OPCS Approved Estimates as at 30th June 2025 amounted to **Kshs. 893.15 million** for Recurrent Budget comprising of **Kshs. 203.44 million** for compensation of employees, **Kshs. 645.21 million** for use of Goods and Services and **Kshs. 44.51 million** for other recurrent expenditure.
35. The OPCS absorption as at 30th June 2025 was 99.28% under the recurrent budget. The absorption on Compensation to Employees, Use of Goods and Services, and Acquisition of Non-Financial Assets stood at 99.82%, 99.06% and 99.96% respectively.
36. The FY 2024/2025 Approved Estimates for the development budget was Kshs. 65 million against its cumulative expenditure as at 30th June, 2025 of Kshs. 44.87 million representing 69.02% absorption. This gives an overall Budget absorption for Vote 1013 for FY 2024/25 AS 97.14%.
37. The OPCS overall absorption for Government Coordination and Supervision Programme was 97.14%. The office absorbed 98.88% and 96.03% of the approved FY 2024/25 allocations under

the Administration and Support Services and the Coordination and Supervision services sub-programmes respectively.

Review of Non-Financial Performance

- i. Developed guidelines for coordination and Supervision of national Government operations in line with Executive Order No.2 of 2023.
- ii. Developed the National Government Monitoring and Evaluation framework for tracking of the implementation of the 51 high impact BETA priority projects.
- iii. The PCS chaired and facilitated NDIC meetings during which forty-three projects implementation issues were resolved. Key amongst them included resolutions to the construction of Mandera water Supply, Lot I construction; construction of east Africa's Kidney Institute complex at Kenyatta national Hospital, Ronald Ngala Utalii College and Sony Sugar Company Ltd among others.
- iv. Through the GDS, the Office verified 241 projects across the 8 regions and harmonized and updated 1,970 projects on the GPRS system.
- v. To improve public Service performance and delivery of services to the Citizens, eth OPCS evaluated four hundred and Fifty(450) MDAs on Performance contracts guidelines for FY 2023/2024
- vi. The OPCS refurbished, modernized and equipped the Kenya Railways Block to House the Prime Cabinet Secretary and Staff under OPCS

3.4 STATE DEPARTMENT FOR PARLIAMENTARY AFFAIRS

38. The State Department for Parliamentary Affairs, established under Executive Order No. 2 of 2023, is mandated to coordinate the National Government's legislative agenda, oversee policy development processes across Ministries, Departments and Agencies (MDAs), and facilitate liaison between the Executive and Parliament. For the FY 2024/25, the Department operated under three programmes: Parliamentary Liaison and Legislative Affairs; Policy Coordination and Strategy; and General Administration, Planning and Support Services.

Budget allocation and Expenditure Performance

39. The approved budget for the State Department in FY 2024/25, as reflected in Supplementary III, amounted to **Ksh. 322.92 million**, all under the recurrent vote. Programme on Parliamentary Liaison and Legislative Affairs was allocated **Ksh. 79.44 million**, Programme on Policy Coordination and Strategy received **Ksh. 81.17 million**, while Programme on General Administration, Planning and Support Services had an allocation of **Ksh. 162.31 million**.
40. By the close of the financial year, total expenditure stood at **Ksh. 323.76 million**, resulting in a slight over-expenditure of **Ksh. 0.84 million**, attributed to budget rationalization under Supplementary III. This translated into an absorption rate of **100.26%**.

41. The State Department did not undertake any development projects during the financial year.

Review of Non-Financial Performance

42. The Department's programme outputs were assessed against annual targets. Several targets were met, while a number faced challenges. Key issues are summarized below:

Parliamentary Liaison and Legislative Affairs

- i. The Parliamentary Liaison Framework was **90% completed** against a target of 100%. The delay arose because the framework was still awaiting publication and launch.
- ii. The Department intended to prepare **one Parliamentary Liaison Framework implementation report**, but none was completed during the year, with completion deferred to the next financial year.
- iii. Capacity-building for MDAs on Parliamentary Liaison was not undertaken. The target had been set at **52 officers**, but **no officers were trained**.
- iv. Meetings of the Steering Committee on Government Legislative Agenda (SCGLA) and Parliamentary Liaison were not held. The target was **two meetings**, all of which were rescheduled to the next financial year.
- v. Under the LATIS system, capacity building for **52 MDAs officers** on the Bills Module was not achieved, as the system was yet to be fully rolled out.
- vi. However, several targets were achieved, including preparation of **two status reports on parliamentary resolutions and executive undertakings**, **four reports on government business to Cabinet**, and **two advisory briefs**, including those on femicide and youth bulge.

Legislative and Legal Affairs

- i. The Department fully achieved targets relating to guidelines for development of national government legislation, capacity building of **52 officers** on the Government Legislative Agenda (GLA), completion of legislative alignment to GLA, and the holding of **one round-table forum** on GLA.
- ii. The LATIS Bills module surpassed expectations, recording **90% completion** against a target of 80%.
- iii. Piloting of the module in **six MDAs** was completed as planned.
- iv. However, the Department did not conduct capacity building for **52 officers** on the Bills Module as earlier planned, due to the system not being fully rolled out.

Policy Coordination and Strategy

- i. The Public Policy Handbook for Kenya was fully completed as targeted, and all proposed draft policies submitted by MDAs were reviewed.
- ii. Capacity-building targets were surpassed: while the annual target for technical officers was **15**, the Department trained **36 officers**, exceeding the target by **21 officers**.
- iii. All scheduled Public Policy Handbook implementation reports were delivered.
- iv. Policy analysis and advisory targets were also met; the Department prepared **one policy analysis report** and **two advisory reports**, including on femicide and youth bulge.

- v. The Policy Module of LATIS reached **70% completion** against a planned 80%, reflecting a shortfall of **10%** due to ongoing piloting.

General Administration, Planning and Support Services

- i. All administrative support services were fully implemented at **100%**.
- ii. Recruitment and induction of **40 staff members** was completed as planned.
- iii. Planning and Monitoring functions achieved all scheduled outputs, including preparation of **four quarterly M&E reports**.

3.5 STATE HOUSE

Budget and Expenditure Performance

- 43. The State House revised printed estimates for the FY 2024/2025 was **KSh 12,065.8 million** comprising of **KSh. 11,665.8 million** for Recurrent Expenditure and **KSh. 400 million** for Development Expenditure.
- 44. The total actual expenditure amounted to **KSh. 12,038.1 million** comprising of **KSh. 11,643.7 million** for Recurrent expenditure and **KSh. 394.5 million** for Development expenditure culminating into a budgetary absorption rate of 99 percent.

Non-Financial Performance

- i. State house facilitated the President to execute his Constitutional mandate where all operations, activities and programs were facilitated.
- ii. Facilitated the Mashujaa, Jamhuri and Madaraka national day presidential luncheons
- iii. It also facilitated operations and activities in other State Houses in Mombasa and Nakuru and all the state Lodges.
- iv. The Presidential Communication Service developed and aired documentaries on government priorities and strategic interventions in line with BETA priorities.
- v. The Policy Analysis and Research Unit provided policy priorities and strategic support on BETA priority areas.
- vi. The General maintenance works were carried out with 100 % completion rate of the targeted works as per the Approved Work Plan at the beginning of the Fiscal year.
- vii. The Administration of Statutory Benefits to retired Presidents/Vice presidents was implemented fully as per the Statutory Benefits Acts and the Act providing similar packages for to Retired designated State Officers

3.6 STATE DEPARTMENT FOR IMMIGRATION AND CITIZEN SERVICES

Budgetary Allocation and Expenditure Performance

- 45. The total budgetary allocation for the State Department amounted to **KSh. 20,220 million** comprising of **KSh. 13,121.6 million** for Recurrent and **KSh. 7,099 million** for Development Expenditure. The actual cumulative expenditure amounted to **KSh. 20,168.3 million** comprising of **KSh. 13,078.7 million** for Recurrent and **KSh. 7,089.6 million** for development.

Review of Non-Financial Performance

- i. **Immigration Services:** Issued 514,152 e-Passports, 17,429 work permits, and 1,500,251 Electronic Travel Authorizations (ETAs). Over 7 million citizens and foreigners cleared at entry points. One immigration office operationalized in Garissa, and 92,371 refugees registered.
- ii. **National Registration Bureau:** Issued 2,176,309 Maisha cards (3rd generation). Operationalized 62 National Registration Centres.
- iii. **Civil Registration Services:** Issued 1,311,231 (79%) birth certificates and 171,424 (80%) death certificates. The Kenya Vital Statistics Report (KVSR 2024) was developed and disseminated. Twenty-five Civil Registries were operationalized and 1,797,155 birth and death records were digitized.
- iv. **E-Citizen Services:** On boarded 21,609 Government services onto the e-Citizen platform.
- v. **Integrated Population Registration Services:** Connected 48 Government agencies to the Maisha Integrated Database.

Revenues and Appropriations in Aid

46. Total revenue collected through services amounted to Kshs 15,089.07 million, with Kshs 9,377.59 million retained to defray expenditures as AIA (Kshs 5,057.08 million for development and Kshs 4,320.51 million for recurrent expenditure).
47. The following were the main Revenue streams for the State Department: -
 - i. Births & Deaths: Kshs 398,170,063
 - ii. Immigration e-Visa/Consular Fees: Kshs 4,845,918,628
 - iii. Passport Fees: Kshs 2,983,301,400
 - iv. Work Permit Fees: Kshs 2,597,787,455
 - v. Other Immigration Fees: Kshs 2,397,866,074
 - vi. Identity Cards: Kshs 597,428,000
 - vii. Verification Fees: Kshs 318,158,257
 - viii. Prior Year Receivables: Kshs 950,439,837

Pending Bills and Carry-overs

48. As of June 30, 2024, the State Department had Kshs 6,289,984,036 in pending bills and carry-overs. Kshs 5,892,988,505 were pending bills not budgeted for but paid during FY 2024/2025. Kshs 396,995,838 are carry-overs from previous years. All bills are undergoing verification, which is expected to negatively affect operations in FY 2025/2026.

3.7 NATIONAL POLICE SERVICE

Budget and Expenditure Performance

49. In FY 2024/2025, the NPS received a total allocation of **KShs. 116.64 billion**, comprising **KShs. 116.06 billion for recurrent expenditure** and **KShs. 585 million for development**. The Service recorded total expenditures of **KShs. 115.9 billion**, representing an impressive **99.36% absorption rate**. Exchequer issues totalled **KShs. 115.88 billion**, leaving a minor funding gap of **KShs. 25 million**.
50. Most expenditure went toward personnel emoluments at KSh. 89,058.9 million, followed by Insurance at KSh. 8,546 million, Security Operations at KSh. 8,132 million and Specialised Materials at KSh. 3,963.9 million.

Project Implementation

Development spending, though modest, was directed toward modernization and facility upgrades. Despite delayed disbursements and underfunding in certain areas, the Service achieved effective utilization of available resources.

51. During the financial year, the National Assembly funded six projects amounting to **KShs. 585 million**. Two projects were completed, while three remained ongoing. Completed projects included the renovation of Molo and Elburgon Police Stations and the repair of the drainage system at the Service Central Stores in Kamulu. Ongoing projects include the Police Modernization Programme, the upgrade of the Automated Fingerprint Identification System (APFIS), and system maintenance at the Directorate of Criminal Investigations.
52. The Service also reported **15 stalled projects** across the country valued at **KShs. 3.8 billion**. These projects—mainly police housing and administrative infrastructure in Marsabit, Baringo, Siaya, Nyeri, Murang'a, and Nairobi—stalled due to inadequate budget provisions. About **KShs. 2.49 billion** had been spent by June 2025, leaving an outstanding balance of **KShs. 1.31 billion**.

Non-Financial Performance

53. Despite resource constraints, the Service delivered significant results. It provided **100% security coverage** for VIPs, airports, and border points; issued **815,551 Police Clearance Certificates**; investigated **46,291 criminal cases**; and trained **5,745 officers** in various courses. Community policing was implemented in 34% of police stations, and coordination across units improved notably.
54. However, modernization efforts were affected by budget cuts. Only three of eleven police aircraft were operational, reducing aerial surveillance capacity. Limitations in vehicle repairs, communication equipment, and forensic modernization further impacted efficiency. Nevertheless, the Service upheld law and order and enhanced inter-agency coordination nationwide.

Pending Bills and Court Awards

55. As at 30th June 2025, total pending bills stood at KShs. 10.9 billion, comprising KShs. 2.5 billion in historical obligations, KShs. 7.28 billion recurrent, and KShs. 1.11 billion development bills. To address this, the NPS has established Pending Bills Verification Committees and prioritizes settlement of verified claims before new commitments.
56. The Service also faced **six court cases** with contingent liabilities totaling **KShs. 1.78 billion**, some of which have already been ruled against the Service.

Revenue Performance

57. The NPS generated **KShs. 1.7 billion** in revenue against a target of **KShs. 2.57 billion**, achieving **66% performance**. The shortfall resulted mainly from a reduction in revenue from Certificates of Good Conduct, following conversion of **KShs. 500 million** to
58. **Appropriations-in-Aid (AIA)** - Revenues from hire of security services slightly exceeded projections, while miscellaneous income fell below expectations. A total of **KShs. 592 million** was realized as AIA, slightly above the **KShs. 534 million** targets.

Challenges

59. The Service faced persistent funding gaps for essential operations, including:
- i. Security operations and logistical support across the country.
 - ii. Medical insurance and staff welfare programmes.
 - iii. Payment of utility bills for water and electricity.
 - iv. Maintenance of aircraft and specialized equipment.
 - v. Completion of the NPS Level 4 Hospital, which has an **outstanding bill of KShs. 833 million**.
60. These constraints slowed the pace of modernization and affected operational readiness in several formations.

3.8 STATE DEPARTMENT FOR INTERNAL SECURITY AND NATIONAL ADMINISTRATION

Budget Performance

61. As of Supplementary III, the Department's final approved budget stood at **KShs. 39.81 billion**, consisting of **KShs. 36.94 billion for recurrent** and **KShs. 2.87 billion for development** expenditures. The total expenditure amounted to **KShs. 39.81 billion**, reflecting an exceptional **99.99% absorption rate**.
62. Most of the funds were spent under the three key programmes:

- i. **General Administration and Support Services**, which accounted for the largest share and included coordination of national government programmes and disaster management.
- ii. **Policy Coordination Services**, which focused on policy formulation and national campaigns against drug abuse.
- iii. **National Government Field Administration Services**, which ensured coordination and security at the grassroots level.

Project Implementation

63. During the reporting period, the Department implemented various projects under its development vote. It undertook the second phase of the **National Police Modernization Project**, constructed **nineteen National Government Administration offices**, built **one police station**, and completed **two security roads**. It also refurbished **two sub-county offices** and **Harambee House**.
64. The **Miritini Rehabilitation Centre** project, under Policy Coordination Services, experienced delays following budget cuts during the first supplementary budget. Overall, the Department made significant progress in strengthening administrative infrastructure and security facilities across the country, although some projects were affected by funding constraints.

Non-Financial Performance

65. The Department implemented several programmes aimed at enhancing governance, peacebuilding, and national cohesion. Despite some unmet targets due to resource limitations, it successfully coordinated national government functions and maintained stability across all administrative levels. A detailed compendium of programme outputs, performance indicators, and explanations for unmet targets has been annexed to this report.

Pending Bills and Carry-Overs

66. By **30th June 2025**, the Department's total pending bills amounted to **KShs. 14.56 billion**. This comprised **KShs. 12.69 billion in historical bills** and **KShs. 1.87 billion in carry-overs**. The majority of the bills were recurrent, with the remainder under the development vote.
67. The Department had initiated measures to settle these obligations, making them a first charge in the **FY 2025/2026** budget. Historical bills were also submitted to the **Pending Bills Verification Committee** at the National Treasury for validation. However, the high level of pending bills was expected to negatively affect the implementation of new activities in the following financial year.

Court Awards and Contingent Liabilities

68. At the close of the financial year, the Department faced **pending legal claims amounting to KShs. 1.1 billion**, most of which were historical in nature. These liabilities posed potential fiscal risks and continued to exert pressure on the Department's limited resources.

Performance of SAGAs

69. The State Department oversaw several Semi-Autonomous Government Agencies (SAGAs), including the Firearms Licensing Board, Private Security Regulatory Authority, National Authority for the Campaign Against Alcohol and Drug Abuse (NACADA), Public Benefits Organizations Authority, National Crime Research Centre, and National Cohesion and Integration Commission.
70. Collectively, the SAGAs had an approved budget of **KShs. 2.3 billion** and achieved a **100% absorption rate**, demonstrating efficient utilization of funds across all agencies. The performance reflected strong coordination and accountability within the Department's institutions.

Revenue Generation

71. During FY 2024/2025, the Department generated a total of **KShs. 128.88 million** in revenue, which was fully retained as **Appropriations-in-Aid (AIA)** to support operational costs. The main sources of revenue were the **Public Benefits Organizations Authority (PBORA)**, **Government Chemist**, and **Kenya School of Adventure and Leadership (KESAL)**. All collected revenue was utilized to supplement expenditures within the respective entities.

Challenges

72. The Department faced persistent financial constraints in critical areas such as **legal dues, presidential visits, national celebrations, electricity, and security operations**. Funding shortfalls in these areas led to an accumulation of pending bills. For instance, funds for legal obligations and presidential visits were inadequate to cover the increased frequency of activities, while budget allocations for national celebrations and utilities remained insufficient.
73. These funding gaps constrained service delivery and delayed settlement of obligations. The Department emphasized the need for enhanced budgetary allocation to these critical items in subsequent financial years.

3.9 NATIONAL POLICE SERVICE COMMISSION (NPSC)

Budget and Expenditure Performance

74. The Commission's total approved Revised Estimates and Printed Estimates budget for FY 2024/2025 stood at Kshs. 1,007.1 million and Kshs. 1,131.3 million respectively, with Cumulative Expenditures amounting to Kshs. 999.9 million reflecting an absorption rate of 99.3%.
75. Compensation to employees was revised to Kshs. 670.5 million of which Kshs. 665 million was spent indicating 99.19%. Use of goods and services was revised to Kshs. 309.5 million with Kshs. 307.9 million utilized representing an absorption of 99.53%. Other recurrent expenses, including refurbishment and asset acquisition, were revised to Kshs. 27.2 million with Kshs. 27.1 million spent, representing an absorption of 99.23%.

Non-Financial Performance

76. In terms of non-financial performance, recruitment targets including 5,000 police officers and 1,400 marginalized individuals were not met due to budget constraints, though promotions exceeded targets with 4,226 processed against a target of 3,450. Disciplinary and appeal adjudications achieved 100% resolution rates.

Pending Bills and Carry - Overs

77. The Commission had no pending bills/carry overs. However, it faces liabilities totalling Kshs. 47,657,434.29 from 14 court awards, with only Kshs. 367,990 paid to date. No Appropriations-in-Aid (AIA) were generated, and no Semi-Autonomous Government Agencies (SAGAs) fall under its purview.

78. Critically underfunded areas include automation (Kshs. 680 million deficit), decentralization of HR and counselling services (Kshs. 154 million), implementation of Maraga Taskforce recommendations (Kshs. 41 million), annual recruitment (Kshs. 379 million), staff mortgage scheme (Kshs. 95 million), and vehicle leasing (Kshs. 85 million). The total funding gap amounts to Kshs. 1434 million against a requirement of Kshs. 1867 million.

3.10 INDEPENDENT POLICING OVERSIGHT AUTHORITY

79. The printed estimates for IPOA for the FY 24/25 were Ksh. 1,108 million, which was revised to Ksh 1,102 million in the supplementary II Estimates. The exchequer receipts to IPOA amounted to KSh. 1,102 million.

80. The total expenditure during the period amounted to KSh. 1,093.6 million and only KSh. 8.03 million was not utilized mainly due to delay in recruitment of replacement officers and closure of the IFMIS e-procurement module.

81. During the FY 2024/2025, the Authority received and processed 4,495, an increase in the number compared to the previous year due to complaints lodged from the Gen-Z led demonstrations.

82. The Authority targeted 711 investigations but fell short by nine (9) on account of insufficient budgetary allocation. Further, the authority submitted 171 files to the ODPP for action while as at the end of the FY, 262 and 55 criminal and civil cases respectively were before the courts. IPOA has since managed forty (40) convictions since its inception.

PART IV

4.0 EMERGING CONCERNS/COMMITTEE OBSERVATIONS

83. The Committee having reviewed the Budget Performance for the FY 2024/2025 observed the following:

1. **High Absorption rates-** Generally, there is high absorption of funds by the various MDAs under the purview of the Committee. All MDAs registered absorption of close to 98 percent. Such high absorption should however translate to increase in service delivery. A review of targets set at the beginning of the financial year shows some MDAs did not meet their targets as envisaged including the National Police Service Commission, the Office of the Deputy President and the State Department for Immigration & Citizen Service among others.
2. **Stalled projects/Limited Funds for Development Projects -** Generally, there are limited funds for development spending given the amount that was appropriated for such projects against the resource requirements was substantially low, a situation that was further exacerbated by rejection of Finance Bill 2024. The National Police Service for instance received funding for only six projects amounting to Kshs. 585 million to complete only two (2) projects while three (3) were still ongoing. Due to limited funding, the service has 15 stalled projects. Going forward, there is a need to fast-track the completion of the ongoing and stalled projects before introducing new ones.
3. **Pending Bills-** the pending bills continue to pose a challenge to budget implementation and to some extent overall economic growth of the country. As at 30th June 2025, pending bills for the National Government MDAs amounted to Kshs.524.84 billion, compared to Kshs.516.27 billion reported as of 30 June 2024. The pending Bills were made up of Kshs.274.34 billion (52 per cent) for Recurrent Votes and Kshs.250.50 billion (48 per cent) for Development Votes.

Of the pending bills, Kshs.404.33 billion (77 per cent) is owing from State Corporations and Kshs.120.51 billion (23 per cent) from MDAs. The MDAs' pending bills, mainly historical bills, comprised of Kshs.81.06 billion (67 per cent) for recurrent expenditure and Kshs.39.46 billion (33 per cent) for development expenditure. The major MDAs under the purview of the Committee with pending Bills included the State Department for Internal Security- KSh. 14,560 million, National Police Service- Kshs. 13,368.8 million, the State Department for Immigration and Citizen Services- KSh. 6,289 million, Executive Office of the President – Kshs. 3,388.8 million, and Office of the Deputy President –Kshs. 1,794 million.

4. **Supplementary Budgets and their impacts on Balances -** In the FY 2024/25, the national government, through the National Treasury, prepared three supplementary budgets that the National Assembly approved. Analysis of financial and non-financial performance submitted by MDAs to the Office of the Controller of Budget shows that some budget line items recorded negative balances, as buttressed by absorption above 100 per cent. (This was the case with the state Department for Immigration & Citizen Services as well as the State Department for Parliamentary Affairs) This is attributed to budget cuts on line items with expenditure in the

Supplementary Budgets. Negative balances on budget items indicate non-compliance with the basic accounting principles and prudent financial practices. To avoid overdrawing budget items, the Controller of Budget recommends that the National Treasury ensure that expenditure performance is updated and fully considered during Supplementary Budgeting/rationalisation and approval by the National Assembly.

5. **Budgeting for Results** - Analysis of financial and non-financial reports submitted to the Controller of Budget by MDAs shows a mismatch between financial and non-financial parameters. Notably, there are circumstances where MDAs recorded an absorption rate of 100 per cent of the budget and, on the other hand, recorded a low achievement of the key performance indicators/targets. This makes it hard to relate the critical performance indicators and output as budgeted in the Programme Based Budget and to track implementation of the Government Agenda. This may be due to failure to stick to the work plans and implement activities outside the budget
6. Despite having approved the budget for FY 2024/2025, the estimates were revised three times in the course of budget implementation with the last revision having been done less than one week to the end of the financial year. Such frequent revision of the budget dents the credibility of the Annual Appropriation, while enacting supplementary appropriation less than a week to the end of the financial year makes such expenditures not to be realised.

MINUTES OF THE 95TH SITTING OF THE DEPARTMENTAL, COMMITTEE ON ADMINISTRATION AND INTERNAL SECURITY HELD ON THURSDAY, 20TH NOVEMBER, 2025 IN THE COMMITTEE ROOM 22, 5TH FLOOR, BUNGE TOWERS AT 10:00 AM.

PRESENT

1. **Hon. Col (Rtd) Dido Rasso, MBS, MP** - Vice Chairperson
2. Hon. Sarah Paulata Korere, MP
3. Hon. Fred C. Kapondi, MP
4. Hon. Protus Ewesit Akujah, MP
5. Hon. Oku Kaunya, MP
6. Hon. Aduma Owuor, MP
7. Hon. Rozah Akinyi Buyu, MP
8. Hon. Amb. Francis Kipyegon Sigei, **EBS**, MP
9. Hon. Hussein Weytan Mohammed, MP

ABSENT WITH APOLOGY

1. **Hon. Gabriel Koshal Tongoyo, CBS, MP** - Chairperson
2. Hon. Kaluma George Peter, CBS, MP
3. Hon. Dr. Peter Francis Masara, MP
4. Hon. Caroline Jeptoo Ng'elechei, MP
5. Hon. Mburu Kahangara, MP
6. Hon. Liza Chepkorir Chelule, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

1. Mr. John Mugoma - Clerk Assistant I
2. Ms. Grace Wahu - Clerk Assistant II
3. Mr. Gideon Kipkoech - Clerk Assistant II
4. Ms. Judith Kanyoko - Legal Counsel
5. Ms. Edison Odhiambo - Fiscal Analyst I
6. Ms. Delvin Onyantha - Research Officer II
7. Ms. Ivy Maritim - Media Relation Officer III
8. Mr. Rodgers Kilungya - Audio Officer
9. Mr. Benson Kimanzi - Serjeant-At-Arms

AGENDA

1. Prayers
2. Preliminaries and adoption of the agenda
3. Confirmation of Minutes of previous Sitings
4. **Consideration and adoption of the report on the Budget Implementation for the FY2024/2025.**
5. Any Other Business
6. Adjournment.

MIN./NO./DC-AIS/2025/471: PRELIMINARIES & ADOPTION OF AGENDA

The Vice Chairperson, Hon. Col (Rtd) Dido Rasso, MBS, MP called the meeting to order at 10.27 am and said a prayer. The agenda of the meeting was adopted having been proposed by Hon. Sarah Paulata Korere, MP and seconded by Hon. Amb. Francis Kipyegon Sigei, EBS, MP.

MIN./NO./DC-AIS/2025/472: CONFIRMATION OF MINUTES OF THE PREVIOUS SITTINGS

The confirmation of minutes was deferred to a later date

MIN./NO./DC-AIS/2025/473: CONSIDERATION AND ADOPTION OF THE REPORT ON BUDGET IMPLEMENTATION FOR THE FINANCIAL YEAR 2024/2025.

The Committee considered and adopted the report on Budget Implementation for the financial year 2024/2025 and made the following observations and recommendations having been proposed by the Hon. Aduma Owuor, MP and seconded by the Hon. Protus Akujah, MP: -

A. EMERGING CONCERNS/COMMITTEE OBSERVATIONS

The Committee having reviewed the Budget performance for the financial year 2024/2025 observed the following:

1. **High Absorption rates-** Generally, there is high absorption of funds by the various MDAs under the purview of the Committee. All MDAs registered absorption of close to 98 percent. Such high absorption should however translate to increase in service delivery. A review of targets set at the beginning of the financial year shows some MDAs did not meet their targets as envisaged including the National Police Service Commission, the Office of the Deputy President and the State Department for Immigration & Citizen Service among others.
2. **Stalled projects/Limited Funds for Development Projects -** Generally, the are limited funds for development spending given the amount that was appropriated for such projects against the resource requirements was substantially low, a situation that was further exacerbated by rejection of Finance Bill 2024. The National Police Service for instance received funding for only six projects amounting to Kshs. 585 million to complete only two (2) projects while three (3) were still ongoing. Due to limited funding, the service has 15 stalled projects. Going forward, there is a need to fast-track the completion of the ongoing and stalled projects before introducing new ones.
3. **Pending Bills-** the pending bills continue to pose a challenge to budget implementation and to some extent overall economic growth of the country. As at 30th June 2025, pending bills for the National Government MDAs amounted to Kshs.524.84 billion, compared to Kshs.516.27 billion reported as of 30 June 2024. The pending Bills were made up of Kshs.274.34 billion (52 per cent) for Recurrent Votes and Kshs.250.50 billion (48 per cent) for Development Votes.

Of the pending bills, Kshs.404.33 billion (77 per cent) is owing from State Corporations and Kshs.120.51 billion (23 per cent) from MDAs. The MDAs' pending bills, mainly

historical bills, comprised of Kshs.81.06 billion (67 per cent) for recurrent expenditure and Kshs.39.46 billion (33 per cent) for development expenditure. The major MDAs under the purview of the Committee with pending Bills included the State Department for Internal Security- Kshs. 14,560 million, National Police Service- Kshs. 13,368.8 million, the State Department for Immigration and Citizen Services- Ksh. 6,289 million, Executive Office of the President – Kshs. 3,388.8 million, and Office of the Deputy President –Kshs. 1,794 million.

4. **Supplementary Budgets and their impacts on Balances** - In the FY 2024/25, the national government, through the National Treasury, prepared three supplementary budgets that the National Assembly approved. Analysis of financial and non-financial performance submitted by MDAs to the Office of the Controller of Budget shows that some budget line items recorded negative balances, as buttressed by absorption above 100 per cent. (This was the case with the state Department for Immigration & Citizen Services as well as the State Department for Parliamentary Affairs) This is attributed to budget cuts on line items with expenditure in the Supplementary Budgets. Negative balances on budget items indicate non-compliance with the basic accounting principles and prudent financial practices. To avoid overdrawing budget items, the Controller of Budget recommends that the National Treasury ensure that expenditure performance is updated and fully considered during Supplementary Budgeting/rationalization and approval by the National Assembly.
5. **Budgeting for Results** - Analysis of financial and non-financial reports submitted to the Controller of Budget by MDAs shows a mismatch between financial and non-financial parameters. Notably, there are circumstances where MDAs recorded an absorption rate of 100 per cent of the budget and, on the other hand, recorded a low achievement of the key performance indicators/targets. This makes it hard to relate the critical performance indicators and output as budgeted in the Programme Based Budget and to track implementation of the Government Agenda. This may be due to failure to stick to the work plans and implement activities outside the budget
6. Despite having approved the budget for FY 2024/2025, the estimates were revised three times in the course of budget implementation with the last revision having been done less than one week to the end of the financial year. Such frequent revision of the budget dents the credibility of the Annual Appropriation, while enacting supplementary appropriation less than a week to the end of the financial year makes such expenditures not to be realized.

B. COMMITTEE RECOMMENDATIONS

1. The Committee having reviewed the Budget Performance for the financial year 2024/2025 recommends:
 - a. **THAT**, all Accounting Officers for MDAs under the purview of the Committee to submit Quarterly Performance reports that explicitly link financial absorption to achievement of set targets and further align Exchequer Releases to Performance outcomes. This report should be submitted to the Committee not later than 30 days after the end of every quarter.

- b. **THAT**, all Accounting Officers for MDAs under the purview of the Committee to prepare a comprehensive project completion plan listing all ongoing and stalled projects, their funding gaps, expected completion dates, and implementation status and ensure that all ongoing and stalled projects are prioritised for resource allocation before introducing any new project in the FY 2025/2026.
- c. **THAT**, All MDAs to enforce a clear and time bound Pending Bills clearance strategy and ensure that verified historical pending bills are reduced by 20% by 30th June 2026 and the current-year eligible pending bills are cleared by 100 per cent within 90 days of invoice processing starting January 2026.
- d. **THAT**, to improve supplementary Budget controls, prevent negative balances, the National Treasury to submit alongside supplementary Budget, expenditure data that is current at the point of revising the budget, and ensure zero negative balances on budget line items for all MDAs.
- e. **THAT**, to enforce results-based Budgeting and adherence to work Plans, all MDAs to align their Annual Work Plans strictly with the Approved Program-Based Budget (PBB) outputs and key performance indicators, and future reporting to the National Assembly on Budget performance be strictly in conformity to the approved PBB.
- f. **THAT**, the National Treasury implements the National Assembly resolution of limiting supplementary budget submissions to a maximum of two per financial year—except in cases of national emergencies requiring parliamentary approval. Starting FY 2025/26, ensure that all supplementary budgets are submitted no later than 31 March while enforcing a cut-off at least 60 days before the end of the financial year to prevent last-minute revisions and enhance implementation feasibility.

MIN./NO./DC-AIS/2025/474: ANY OTHER BUSINESS

There was no other business.

MIN./NO./DC-AIS/2025/475: ADJOURNMENT

There being no other business, the meeting was adjourned at 11.18 pm. The next meeting will held be on notice.

SIGNED  DATE 20.11.2025

HON. GABRIEL TONGOYO, CBS, MP
CHAIRPERSON
DEPARTMENTAL COMMITTEE ON ADMINISTRATION & INTERNAL SECURITY



THE NATIONAL ASSEMBLY
13TH PARLIAMENT – FOURTH SESSION 2025
COMMITTEE ON ADMINISTRATION AND INTERNAL SECURITY

REPORT ADOPTION LIST OF THE

DEPARTMENTAL COMMITTEE ON ADMINISTRATION AND INTERNAL SECURITY
ON THE BUDGET IMPLEMENTATION OVERSIGHT FOR THE FINANCIAL YEAR
2024/2025.

We, the undersigned Members of the Departmental Committee on Administration and Internal Security do hereby append our signatures to adopt this Report

Date: 20-11-2025

No.	MEMBER	SIGNATURE
1.	Hon. Gabriel Koshal Tongoyo, CBS, MP - Chairperson	
2.	Hon. Col (Rtd) Dido Rasso, MBS, MP - Vice Chairperson	
3.	Hon. Kaluma George Peter, CBS, MP	
4.	Hon. Fred C. Kapondi, MP	
5.	Hon. Aduma Owuor, MP	
6.	Hon. Sarah Paulata Korere, MP	
7.	Hon. Liza Chepkorir Chelule, MP	
8.	Hon. Mburu Kahangara, MP	
9.	Hon. Protus Ewesit Akujah, MP	
10.	Hon (Dr) Peter Francis Masara, MP	
11.	Hon. Oku Kaunya, MP	
12.	Hon. Rozaah Akinyi Buyu, MP	
13.	Hon. Francis Kipyegon Sigei, EBS, MP	
14.	Hon. Caroline Jeptoo Ng'elechei, MP	
15.	Hon. Hussein Weytan Mohammed, MP	

