**REPUBLIC OF KENYA**

**THIRTEENTH PARLIAMENT – FIFTH SESSION**

**THE NATIONAL ASSEMBLY**

# VOTES AND PROCEEDINGS

**THURSDAY, JUNE 18, 2026 AT 2.30 P.M.**

**1.** The House assembled at Thirty minutes past Two O'clock.

**2.** The Proceedings were opened with Prayer.

**3.** **Presiding –** the Speaker.

**4.** **PAPERS LAID**

The following Papers were laid on the Table of the House –

(a) Reports of the Auditor-General and Financial Statements for the years ended 30th June 2023, 30th June 2024, and 30th June 2025 and the certificates therein in respect of the following Schools –

(i) Chania Girls High School – Kiambu County;
(ii) Kijabe Girls High School – Kiambu County;
(iii) Kisayani Boys' High School – Makueni County; and
(iv) Moi Boys High School–Kasigau – Taita Taveta County.

(b) Reports of the Auditor-General and Financial Statements for the years ended 30th June 2024, and 30th June 2025 and the certificates therein in respect of the following Schools–

(i) St. Brigid Baraka Oontoyie Secondary School – Kajiado County;
(ii) Noonkopir Girls Secondary School – Kajiado County;
(iii) Olooseos Girls Secondary School – Kajiado County; and
(iv) St. Monica Munyaka Girls Secondary School – Nyeri County.

(c) Reports of the Auditor-General and Financial Statements for the year ended 30th June 2025 and the certificates therein in respect of the following Schools –

(i) Cardinal Otunga Girls' High School – Bungoma County;
(ii) Chesamisi High School – Bungoma County;
(iii) Friends School Kamusinga – Bungoma County;
(iv) Lugulu Girls High School – Bungoma County;
(v) Moyale Boys Secondary School – Marsabit County;
(vi) Kolonya Girls National School – Busia County;
(vii) St. Brigid's Girls High School – Trans Nzoia County;
(viii) St. Joseph's Boys High School – Trans Nzoia County; and
(ix) St. Stephen's Lwanya Girls National School – Busia County.

*(Deputy Majority Party Whip)*

(d) Report of the Committee on Parliamentary Broadcasting and Library on consideration of the Books and Newspapers (Amendment) Bill (National Assembly Bill No. 47 of 2025).

*(Chairperson, Parliamentary Broadcasting and Library)*

(e) Reports of the Departmental Committee on Sports and Culture on its consideration of:

(i) The Sports (Amendment) Bill (National Assembly Bill No. 5 of 2026);
(ii) The County Library Services Bill (Senate Bill No. 40 of 2024); and
(iii) The Creative Economy Support Bill (Senate Bill No. 30 of 2024).

*(Chairperson, Departmental Committee on Sports and Culture)*

**5. STATEMENTS**

**(a) Request for Statements pursuant to Standing Order 44(2)(c)**

(i) The Member for Kiambu (Hon. Machua Waithaka) requested for a Statement from the Chairperson of the Departmental Committee on Communication, Information and Innovation regarding internet connectivity in ICT hubs within Kiambu County;

(ii) The Member for Machakos County (Hon. Joyce Kamene) requested for a Statement from the Chairperson of the Departmental Committee on Social Protection regarding registration of community-based organisations;

(iii) The Member for Kitui Rural (Hon. David Mboni) requested for a Statement from the Chairperson of the Departmental Committee on Administration and Internal Security regarding the status of investigations into the death of a *Mr. Joseph Iluu*;

(iv) The Member for Embakasi Central (Hon. Benjamin Gathiru) requested for a Statement from the Chairperson of the Budget and Appropriations Committee regarding public participation in the budget-making process;

(v) The Member for Nandi County (Hon. Cynthia Muge) requested for a Statement from the Chairperson of the Departmental Committee on Housing, Urban Planning and Public Works regarding delay in implementation and operationalisation of economic stimulus programme in Nandi County; and

(vi) The Member for Suna West (Hon. Peter Masara) requested for a Statement from the Chairperson of the Departmental Committee on Transport and Infrastructure regarding rehabilitation of the Migori River Bridge.

(vii) The Statement by the Member for Igembe Central (Hon. Daniel Karitho) to the Departmental Committee on Health regarding establishment of public health mental facilities across the country was deferred.

**(b) Responses to Statements pursuant to Standing Order 44(2)(c)**

(i) The Chairperson of the Departmental Committee on Administration and Internal Security responded to a Statement requested by the Member for Kajiado North (Hon. Onesmus Ngogoyo) regarding the murder of Rev. Julius Ndumia Ngari.

(ii) The response to the Statement requested by the Member for Garissa Township (Hon. Dekow Barrow) regarding disappearance of a *Mr. Adan Hared Labos* by the Depatmental Committee on Administration and Internal Security was deferred.

**(c) Statement pursuant to Standing Order 44(2)(a)**

The Leader of the Majority Party issued a Statement regarding the business of the House for the week commencing Tuesday, 23rd June 2026.

**6. THE PEST CONTROL PRODUCTS BILL (NATIONAL ASSEMBLY BILL NO. 48 OF 2025)**

(The Leader of the Majority Party)

Order for First Reading read;

Bill read a First Time and referred to the relevant committee pursuant to Standing Order 127(1).

**7. RE-ORGANISATION OF BUSINESS**

Pursuant to the provisions of Standing Order 40(3), the Speaker reordered the sequence of business so as consideration of **Order No. 10** *(Committee of the Whole House)* be undertaken before **Order No. 9** (*Motion on the Eighth Report on Audited Financial Statements of Six State Corporations).*

8. **GUIDE FROM THE CHAIR**

The Speaker issued the following Guide–

**Guide on Consideration of Proposed Amendments to the Finance Bill (National Assembly Bill No. 26 of 2026)**

**"Honourable Members,**

Before the House proceeds to the next Order, which is consideration of the Finance Bill (National Assembly Bill No. 26 of 2026) in Committee of the whole House, I wish to provide guidance with respect to consideration of the amendments proposed to the Bill by individual Members. As you will observe in the Supplementary Order Paper, besides the amendments from the Departmental Committee on Finance & National Planning, there are additional amendments from individual Members including from the Deputy Leader of the Minority Party and Member for Kathiani, the Hon. Robert Mbui, CBS, MP, the Deputy Minority Party Whip and Member for Embakasi West, the Hon. Mark Mwenje, CBS MP, and Member for Yatta, the Hon. Robert Basil, MP.

**Honourable Members,** as you are aware, when considering any matter that has a financial implication on public funds, the House is bound by the provisions of Article 114(2) of the Constitution. For clarity, Article 114(2) of the Constitution provides that and I quote–

> ***"If, in the opinion of the Speaker, a motion makes provisions for a matter listed in the definition of "a Money Bill", the Assembly may proceed only in accordance with the recommendation of the relevant Committee of the Assembly after taking into account the views of the Cabinet Secretary responsible for finance."***

Additionally, **Honourable Members,** the provisions of Article 114 of the Constitution are further actualised in section 39A of the Public Finance Management Act, CAP.412A, which states in part, and I quote—

*"Submission, consideration and passing of Finance Bill*

*.......*

*(4) Any recommendations made by the relevant committee of the National Assembly or resolution passed by the National Assembly on revenue matters shall—*

*........*

- *(i) consider the impact of the proposed changes on the composition of the tax revenue with reference to direct and indirect taxes;*
- *(ii) consider domestic, regional and international tax trends;*
- *(iii) consider the impact on development, investment, employment and economic growth;*
- *(iv) take into account the recommendations of the Cabinet Secretary as provided under Article 114 of the Constitution; and*
- *(v) take into account the taxation and other tariff arrangements and obligations that Kenya has ratified, including taxation and tariff arrangements under the East African Community Treaty."*

**Honourable Members,** a "money Bill" includes matters that contain provisions dealing with, *inter alia*, taxation; the imposition of charges on a public fund; the appropriation, receipt, custody, investment or issue of public money; and, the raising and guaranteeing of any loan or its repayment. In this regard, the Finance Bill, being a Bill dealing with, *inter alia,* taxation measures is evidently a money Bill. Therefore, its consideration by the House squarely falls within the confines of Article 114 of the Constitution as well as other provisions relating to processing of legislation in the House.

In this regard, **Honourable Members,** I have analysed the amendments proposed to the Bill, and noted that some contain proposals touching on matters listed in the definition of a "money Bill" pursuant to the provisions of Article 114(2) of the Constitution.

**Honourable Members,** in this regard, the proposed amendments that were submitted and for which a disclaimer under Article 114 of the Constitution has been made, will only be proceeded with if there is consultation with the National Treasury through the Departmental Committee on Finance & National Planning. In absence of evidence that the amendments were processed in the manner contemplated in Article 114 of the Constitution, the Speaker is left with no choice but to direct that the Committee of the House shall not consider any of the amendments or parts of amendments that have been published in the Order Paper with a disclaimer.

For clarity, the amendments proposed by the Hon. Robert Mbui, MP on Clauses 3, 4, 18, 19, 22 and New Clause 21A are subject to the provisions of Article 114 of the Constitution. The same case will apply to the proposed amendments by the Hon. Mark Mwenje, MP on Clauses 7, 17, 22 and 36(a)(xxxv), and the proposed amendments by the Hon. Robert Basil, MP to Clauses 31(a)(ix) relating to new paragraph 163, and 55.

**Honourable Members,** the Bill will therefore proceed without referring to the proposed amendments, and will be considered as though the amendments have been withdrawn. The House is accordingly guided. I thank you!

## 9. COMMITTEE OF THE WHOLE HOUSE

Order for Committee read;

### IN THE COMMITTEE

The Second Chairperson of Committees in the Chair

### (i) The Finance Bill (National Assembly No. 26 of 2026)

**Provisions relating to the Income Tax Act, Cap. 470**

Clause 2 - amendment proposed-

**THAT**, Clause 2 of the Bill be amended —
(a) in paragraph (c) in the proposed definition of "royalty" —

(i) in paragraph (a) by deleting subparagraph (vii) and substituting therefor the following new subparagraph-

(vii) a proprietary digital payment card network or platform, including access, participation or usage rights in such system through a card, whether the consideration is periodic or transaction-based and whether or not the payment is described as a service fee, transaction fee, network fee, assessment fee, processing fee or similar charge;

(ii) by deleting paragraph (b);

(b) in paragraph (d) in the proposed definition of "withdrawals" by deleting the word "issued" appearing immediately before the word "under";

(c) in paragraph (e) by deleting the definition of the term "winnings" and substituting therefor the following new definition-

"winnings" means a payout from a lottery or prize competition, by a person licensed under the Gambling Control Act, 2025,

*(Chairperson, Departmental Committee on Finance and National Planning)*

Question of the amendment proposed;

There being no debate arising;

Question of the amendment put and agreed to;

Clause 2 as amended - agreed to;

Clause 3 - amendment proposed-

**THAT**, the Bill be amended by deleting Clause 3 and substituting therefor the following new Clause 3—

Amendment of section 5 of Cap.470

**3**. Section 5 of the Income Tax Act is amended —

(a) in subsection (1) by inserting the following proviso —

Provided that the income of a non-resident individual employed by, or engaged on behalf of, a resident air transport operator designated by the Government as a national carrier shall not be deemed to accrue in or be derived from Kenya to the extent that the income is related to duties of the individual performed outside Kenya and the international transport operation of the air transport operator.

(b) in subsection (4) by inserting the following new paragraph immediately after paragraph (g)-

(ga) any contribution to a gratuity in respect of employment or services rendered:

Provided that-

(i) the gratuity was for a contract of service for the continuous period of at least three years or, renewal or extension of such contract beyond three years; and

(ii) the amount paid as gratuity does not exceed thirty-one per cent of the emoluments, earned by the employee for the period of the contract.

*(Chairperson, Departmental Committee on Finance and National Planning)*

Question of the amendment proposed;

There being no debate arising;

Question of the amendment put and agreed to;

Further amendment proposed-

**THAT,** Clause 3 of the Bill be deleted.

*(Hon. Robert Mbui)*

Proposed amendment dropped subject to Article 114 of the Constitution;

Clause 3 as amended - agreed to;

Clause 4 - amendment proposed-

**THAT,** Clause 4 of the Bill be deleted.

*(Hon. Robert Mbui)*

Proposed amendment dropped subject to Article 114 of the Constitution;

Clause 4 - agreed to;

Clauses 5 & 6 - agreed to;

Clause 7 - amendment proposed;

**THAT,** Clause 7 of the Bill be amended by deleting paragraph (n).

*(Hon. Mark Mwenje)*

Proposed amendment dropped subject to Article 114 of the Constitution;
Clause 7 - agreed to;

Clause 8 - amendment proposed-

**THAT,** Clause 8 of the Bill be amended in the proposed new section 11 by deleting the proposed subsection (2) and substituting therefor the following new subsection-

(2) Qualifying dividend or qualifying interest which is included in the income of the trustee, executor or administrator under subsection (1) shall not be subject to further tax under this Act.

*(Chairperson, Departmental Committee on Finance and National Planning)*

Question of the amendment proposed;

There being no debate arising;

Question of the amendment put and agreed to;

Clause 8 as amended - agreed to;

Clause 9 - agreed to;

Clause 10 - amendment proposed-

**THAT,** the Bill be amended by deleting Clause 10 and substituting therefor the following new clause—

Amendment of section 15 of Cap.470

**10**. Section 15 of the Income Tax is amended —

(a) in subsection (2) by inserting the following new proviso in paragraph (a)—

Provided that in the case of a person carrying on a money lending business, bank or financial institution licensed under the Banking Act, the Microfinance Act and the Central Bank Act, a debt that has become bad in accordance with the guidelines issued by the Commissioner shall include the principal, interest and any other amount relating to the debt;

(b) in subsection (4) by inserting the following proviso-

Provided that any person who before the 1st July, 2025 had invested at least ten billion shillings in Kenya and who, after the ascertainment of income had resulted in a deficit, and the deficit had been ascertained in respect of any period before the 1st July, 2025, the deficit shall be deemed have occurred in the 2025 year of income of that person and the deduction may be applied by that person beyond the period specified in subsection (4) until it is extinguished.

*(Chairperson, Departmental Committee on Finance and National Planning)*

Question of the amendment proposed;

There being no debate arising;

Question of the amendment put and agreed to;

Clause 10 as amended - agreed to;

Clauses 11, 12, 13, 14 & 15 - agreed to;

Clause 16 - amendment proposed-

**THAT**, Clause 16 of the Bill be deleted.

*(Chairperson, Departmental Committee on Finance and National Planning)*

Question of the amendment proposed;

There being no debate arising;

Question of the amendment put and agreed to;

Clause 16 - deleted;

Clause 17 - amendment proposed-

**THAT,** Clause 17 of the Bill be amended —

(a) in paragraph (a) by deleting sub-paragraph (i);

(b) in paragraph (a), by inserting the following new item immediately after item (i)—

(ia) by deleting the word “travel” appearing in paragraph (a)(ii) and substituting therefor the words “transport services”.

(c) by inserting the following new paragraph immediately after paragraph (a)—

(aa) by inserting the following new subsection immediately after subsection (1)—

(1A) Subsection (1) shall not apply to payments made by a resident air transport operator designated by the Government as a national carrier to a non-resident person in respect of access to, participation in or use of a proprietary digital platform, payment network, payment-card scheme, payment processing system, switching system, clearing system or settlement system, including access, participation or usage rights in the system through a card, whether the consideration is periodic or transaction-based and whether or not the payment is described as a service fee, transaction fee, network fee, assessment fee, processing fee or similar charge.

*(Chairperson, Departmental Committee on Finance and National Planning)*

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Further amendment proposed-

**THAT,** Clause 17 of the Bill be amended—

(a) in paragraph (a) (iii) by deleting the new proposed paragraph (v); and

(b) in paragraph (b) by deleting the new proposed paragraph (p).

*(Hon. Mark Mwenje)*

Proposed amendment dropped subject to Article 114 of the Constitution;

Clause 17 as amended- agreed to;

Clause 18 - amendment proposed;

**THAT,** Clause 18 of the Bill be amended by deleting paragraph (b).

*(Chairperson, Departmental Committee on Finance and National Planning)*

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Further amendment proposed-

**THAT,** Clause 18 of the Bill be deleted.

*(Hon. Robert Mbui)*

Proposed amendment dropped subject to Article 114 of the Constitution;

Clause 18 as amended - agreed to;

Clause 19 - amendment proposed;

**THAT,** Clause 19 of the Bill be amended—

(a) by deleting paragraph (a) and substituting therefor the following new paragraph—

(a) by deleting subsection (1) and substituting therefor the following new subsection-

(1) Notwithstanding any other provision of this Act –

(a) every individual chargeable to tax under this Act shall for any year of income, furnish to the Commissioner a return of income, including a self-assessment of their tax from all sources of income, not later than the last day of the fourth month following the end of their year of income;

(b) every person, other than an individual chargeable to tax under paragraph (a), shall for any accounting

(c) period furnish to the Commissioner a return of income, including a self-assessment of his tax on

such income, not later than the last day of the sixth month following the end of his accounting period.

(b) by deleting paragraph (b).

*(Chairperson, Departmental Committee on Finance and National Planning)*

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Further amendment proposed-

**THAT,** Clause 19 of the Bill be deleted.

*(Hon. Robert Mbui)*

Proposed amendment dropped subject to Article 114 of the Constitution;

Clause 19 as amended - agreed to;

Clause 20 - agreed to.

Clause 21 - amendment proposed-

**THAT,** the Bill be amended by deleting Clause 21 and substituting therefor the following new clause-

Amendment of the Second Schedule to Cap.470.

**21**. The Second Schedule to the Income Tax Act is amended in the table appearing in paragraph 1(1)—

(a) in item (iv) in the second column by inserting the following proviso—
Provided that where the investment is in excess of at least ten billion shillings 100% in the first year of use.

(b) by inserting the words "per year, in equal instalments" immediately after the expression "10%" appearing in item (a)(viii).

*(Chairperson, Departmental Committee on Finance and National Planning)*

Question of the amendment proposed;

There being no debate arising;

Question of the amendment put and agreed to;

Clause 21 as amended - agreed to;

Clause 22 - amendment proposed;

**THAT,** Clause 22 of the Bill be amended—

(a) in paragraph (b) (ii) by deleting the new proposed paragraph (x); and

(b) in paragraph (c) by deleting the new proposed paragraph (q).

*(Hon. Mark Mwenje)*

Proposed amendment dropped subject to Article 114 of the Constitution;

Further amendment proposed-

**THAT,** Clause 22 be amended by inserting the following new paragraph immediately before paragraph (a)—

(aa) by deleting paragraph 1 and substituting therefor the following new paragraph—

| 1. The individual rates of tax other than that of the total income comprising fringe benefits and the qualifying interest shall be— | |
|---|---|
| | *Rate in each shilling* |
| On the first Ksh. 360,000 | 10% |
| On the next Ksh. 100,000 | 17.5% |
| On the next Ksh. 5,612,000 | 25% |
| On the next Ksh. 3,600,000 | 27.5% |
| On all income over Ksh 9,600,000 | 30% |

*(Hon. Robert Mbui)*

Proposed amendment dropped subject to Article 114 of the Constitution;
Clause 22 - agreed to.

Clause 23 - amendment proposed-

**THAT,** the Bill be amended by deleting Clause 23 and substituting therefor the following new clause—

Amendment of the Eighth Schedule to Cap.470

The Eighth Schedule to the Income Tax Act is amended:

(a) in paragraph 2

(i) in subparagraph (c), by deleting the expression "subparagraph (a)" appearing immediately after the words "to which" and substituting therefor the expression "subparagraph (b)";

(ii) by inserting the following new subparagraph immediately after subparagraph (c)—

(d) gains derived from the alienation of shares by a non-resident person where the shares derive their value from Kenya or the alienation results in a change of the group membership of a company resident in Kenya or of ownership of, title in, or interest in property located in Kenya.

in paragraph 4A by inserting the words ",other than a transfer to which paragraph 6(2)(i) applies," immediately after the words Capital Gains Tax.

*(Chairperson, Departmental Committee on Finance and National Planning)*

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Further amendment proposed-

**THAT,** Clause 23 of the Bill be amended in paragraph (b) by inserting the words 'that make fifty percent of the share capital' immediately after the words "alienation of shares" appearing in the proposed new paragraph (d).

*(Hon. Mark Mwenje)*

Proposed amendment dropped;

Clause 23 as amended - agreed to;

Clause 24 - agreed to;

New Clause 21A - proposed-

Amendment of the Third Schedule to Cap. 470.

**21A.** Head A of the Third Schedule to the Income Tax Act is amended in paragraph 1 by deleting the words "twenty-eight thousand eight hundred shillings" and substituting therefor the words "thirty-six thousand shillings".

*(Hon. Robert Mbui)*

Proposed amendment dropped subject to Article 114 of the Constitution;

**New Clause 22A proposed-**

**THAT,** the Bill be amended by inserting the following new clause immediately after Clause 22—

Amendment of the Fourth Schedule to Cap.470.

**22A**. The Fourth Schedule to the Income Tax Act is amended by inserting the following new item—
"A financial institution licenced under the Microfinance Act Cap. 493C"

*(Chairperson, Departmental Committee on Finance and National Planning)*

Motion made and Question proposed-

**THAT**, New Clause 22A be now read a Second Time.

*(Chairperson, Departmental Committee on Finance and National Planning)*

Debate arising;

Question put and agreed to;

Motion made and Question proposed-

**THAT**, New Clause 22A be part of the Bill.

*(Chairperson, Departmental Committee on Finance and National Planning)*

Debate arising;

Question put and agreed to;

New Clause 22A - agreed to.

**Provisions relating to the Value Added Tax Act, Cap. 476**

Clause 25 - agreed to;

Clause 26 - amendment proposed-

**THAT,** the Bill be amended by deleting Clause 26 and substituting therefor the following new clause—

Amendment of section 13 of Cap. 476.

**26**. Section 13 of the Value Added Tax Act is amended —

(a) by inserting the following new subsection immediately after subsection (5)-

(5A) Subject to subsection 5, where a supplier provides labour, outsourcing or employee placement services and incurs employee-related costs, such costs shall be deemed to be disbursements made by the supplier on behalf of the client.

(5B) For the purpose of subsection (5A), “employee related costs” includes salaries, wages, statutory deductions and such other related costs.

(b) in subsection (6), by deleting paragraph (a) and substituting therefor the following new paragraph—

(a) in the case of a supply of goods from a person licenced to carry on hire purchase business under a hire purchase agreement registered in accordance with the Hire Purchase Act, any financial charge payable in relation to the supply of credit under the agreement.

*(Chairperson, Departmental Committee on Finance and National Planning)*

Question of the amendment proposed;

There being no debate arising;

Question of the amendment put and agreed to;

Clause 26 as amended - agreed to;

Clause 27 - amendment proposed-

**THAT,** Clause 27 of the bill be amended in subsection (2) by deleting the expression “subsection (2)” and substituting therefor the expression “subsection (1)”.

*(Chairperson, Departmental Committee on Finance and National Planning)*

Question of the amendment proposed;

There being no debate arising;

Question of the amendment put and agreed to;

Clause 27 as amended - agreed to;

Clause 28 - agreed to;

Clause 29 - amendment proposed-

**THAT**, Clause 29 of the Bill be amended by deleting paragraph (a).

*(Chairperson, Departmental Committee on Finance and National Planning)*

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 29 as amended - agreed to;

Clause 30 - agreed to;

Clause 31 - amendment proposed-

**THAT**, Clause 31 of the Bill be amended-

(a) in paragraph (a) by inserting the following new subparagraph immediately after subparagraph (vii)-

(viia) by deleting paragraph 146 and substituting therefor the following new paragraph—

"146. Such capital goods the exemption of which the Cabinet Secretary may determine to promote investment in the manufacturing sector: Provided that the value of such investment is not less than five hundred million shillings"

(b) in paragraph (a) by deleting sub-paragraph (viii);

(c) in paragraph (a) (ix) –

(i) by deleting paragraph 160;
(ii) by deleting paragraph 162;
(iii) by deleting paragraph 163;
(iv) by deleting paragraph 164;
(v) by deleting paragraph 165;
(vi) by deleting paragraph 166;
(vii) by deleting paragraph 167;
(viii) by deleting paragraph 169;
(ix) by inserting the following new paragraphs immediately after paragraph 170—

171. The supply of goods for direct and exclusive use in the implementation of infrastructure projects undertaken and funded by the National Infrastructure Fund as approved by the Cabinet Secretary responsible for the National Treasury.

172. Plant, machinery, equipment and spare parts imported or purchased locally for use in a project whose total investment value is not less than Kenya Shillings Three Billion as approved by the Cabinet Secretary responsible for the National Treasury upon recommendation by the Cabinet Secretary responsible for Trade and Investment Promotion.

173. Taxable goods used in the construction of liquefied petroleum gas storage tanks and related infrastructure:

Provided that the investment in the construction of liquefied petroleum gas storage tanks and related infrastructure in Kenya amounts to at least five billion shillings and has been recommended by the Cabinet Secretary responsible for matters relating to energy.

174. The making of any advances or the granting of credit, including the sale, disposal or realization of collateral, repossessed assets or secured property arising from the enforcement of security for loans, credit or other exempt financial services.

(d) in paragraph (b)(i) by deleting the proposed new paragraph (b) and substituting therefor the following new paragraph—

(b) the issue, transfer, receipt or other dealing with money, including money transfer services, and accepting over the counter payments of household bills, but does not include-

(i) the services of carriage of cash restocking of cash machines, sorting or counting money;

(ii) payment processing, settlement, merchant acquiring, gateway, aggregation services supplied over a software or platform for a fee or commission by a payment service provider:

For the purpose of this paragraph-
"payment service provider" means-

(a) a person, company or organization which owns, possess, operates, manages or controls a public switched network for the provision of payment services; or

(b) any other person, company or organization that processes or sores data on behalf of such payment service provider or users of such payment services.

(e) in paragraph (b) (iv) by inserting the following new paragraph immediately after paragraph 39—

40. Taxable services used in the construction of liquefied petroleum gas storage tanks and related infrastructure:
Provided that the investment in the construction of liquefied petroleum gas storage tanks and related infrastructure in Kenya amounts to at least five billion shillings and has been recommended by the Cabinet Secretary responsible for matters relating to energy.

*(Chairperson, Departmental Committee on Finance and National Planning)*

Question of the amendment proposed;

Debate arising;

Amendment to amendment proposed-

**THAT**, the proposed amendment be amended:

(a) in paragraph (a) by deleting the words "Five hundred million" appearing in the proposed new paragraph 146 and substituting therefor the words "Two billion"; and

(b) in paragraph (d) by deleting the word "or" appearing in the proposed new paragraph (b) and substituting therefor the word "and";

*(Chairperson, Departmental Committee on Finance and National Planning)*

Question of the amendment to amendment proposed;

Debate arising;

Question of the amendment to amendment put and agreed to;

Question of the amendment put and agreed to;

Further amendment proposed-

**THAT,** Clause 31 of the Bill be amended in paragraph (b) by deleting subparagraph (i).

*(Hon. Robert Mbui)*

Proposed amendment withdrawn by the Member;

Further amendment proposed-

**THAT,** Clause 31 of the Bill be amended—

(a) in paragraph (a) (ix)—

(i) by deleting the proposed new paragraph 163 and substituting therefor the following new paragraph-

"163. The supply of imported or locally purchased telephones for cellular networks and other wireless networks, including the importation of components, raw materials, spare parts and production inputs imported exclusively for use in the local assembly of mobile phones by registered assemblers."

(ii) by deleting the proposed new paragraph 164;
(iii) by deleting the proposed new paragraph 165;
(iv) by deleting the proposed new paragraph 166; and
(v) by deleting the proposed new paragraph 167.

*(Hon. Robert Basil)*

Proposed amendment (a)(i) dropped subject to Article 114 of the Constitution;

Proposed amendment (a)(ii), (iii), (iv) and (v) dropped;

Clause 31 as amended - agreed to;

Clause 32 - amendment proposed-

**THAT,** Clause 32 of the Bill be amended by-

(a) deleting paragraph (b);
(b) deleting paragraph (c);
(c) deleting paragraph (d);
(d) deleting paragraph (e) and substituting therefor the following new paragraph-

(e) in paragraph 31 by inserting the words "of tariff heading 8712.00.00" immediately after the word "bicycle";

(f) deleting paragraph (f) and substituting therefor the following new paragraph-

(g) in paragraph 32 by inserting the words "of tariff heading 8507.60.00" immediately after the word "batteries";

(h) deleting paragraph (g);
(i) deleting paragraph (h).

*(Chairperson, Departmental Committee on Finance and National Planning)*

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Further amendment proposed-

**THAT,** Clause 32 of the Bill be amended—

(a) by deleting paragraph (c);

(b) by deleting paragraph (d);

(c) by deleting paragraph (e);

(d) by deleting paragraph (f); and

(e) by deleting paragraph (g).

*(Hon. Robert Basil)*

Proposed amendment dropped;

| | | |
|---|---|---|
| Clause 32 as amended | - | agreed to; |
| New Clause 26A | - | proposed- |

**THAT,** the Bill be amended by inserting the following new clause immediately after Clause 26—

Amendment of section 17 of Cap. 476.

**26A**. Section 17 of the Value Added Tax Act is amended —

(a) in subsection 5 by inserting the following new paragraph immediately after paragraph (d)—

(e) input tax is attributable to supplies made to the Kenya Defence Forces, the Defence Forces Welfare Services, the National intelligence Service and the National Police Service, where such supplies are specified as exempt under paragraphs 57 and 101 of the First Schedule.

(b) by inserting the following new sub-sections immediately after subsection (6)—

(7) Notwithstanding subsection (6), a registered person shall be entitled to deduct input tax incurred in respect of supplies made to the Kenya Defence Forces, Defence Forces Welfare Services, the National Intelligence Service and the National Police Service:

Provided that—

(a) the supplies are supported by such documentation as the Commissioner may prescribe; and

(c) the deduction are limited to input tax directly attributable to those supplies.

(8) For the avoidance of doubt, input tax deducted under subsection (7) shall not be subject to apportionment under subsection (5) where it is wholly attributable to the supplies specified therein.

*(Chairperson, Departmental Committee on Finance and National Planning)*

Motion made and Question proposed-

**THAT**, New Clause 26A be now read a Second Time

*(Chairperson, Departmental Committee on Finance and National Planning)*

There being no debate arising;

Question put and agreed to;

Motion made and Question proposed-

**THAT**, New Clause 26A be part of the Bill.

*(Chairperson, Departmental Committee on Finance and National Planning)*

There being no debate arising;

Question put and agreed to;

New Clause 26A - agreed to;

**Provisions relating to the Excise Duty Act, Cap. 472**

Clause 33 - agreed to;

Clause 34 - amendment proposed-

**THAT**, Clause 34 of the Bill be deleted.

*(Chairperson, Departmental Committee on Finance and National Planning)*

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Further amendment proposed-

**THAT**, Clause 34 of the Bill be deleted.

*(Hon. Mark Mwenje)*

Proposed amendment dropped;

Clause 34 - deleted;

Clause 35 - amendment proposed-

**THAT**, Clause 35 of the Bill be deleted.

*(Chairperson, Departmental Committee on Finance and National Planning)*

Question of the amendment proposed;

There being no debate arising;

Question of the amendment put and agreed to;

Further amendment proposed-

**THAT**, Clause 35 of the Bill be deleted.

*(Hon. Mark Mwenje)*

Proposed amendment dropped;

Clause 35 - deleted;

Clause 36 - amendment proposed-

**THAT**, Clause 36 of the Bill be amended –

(a) in paragraph (a) by deleting sub-paragraph (i);

(b) in paragraph (a) by inserting the following new sub-paragraph immediately after sub-paragraph (i) –

(ia) in the description “Imported gas cylinder” by inserting the following words “of tariff code 7311.00.10” immediately after the word “gas cylinder”

(c) in paragraph (a) by deleting sub-paragraph (iv);

(d) in paragraph (a) by deleting sub-paragraph (v);

(e) in paragraph (a) by deleting sub-paragraph (viii);

(f) in paragraph (a) by inserting the following new subparagraph immediately after subparagraph (xiii)-

(xiiia) in the description “imported sugar excluding by a registered pharmaceutical manufacturer and raw sugar imported for processing by a licensed sugar refinery” by deleting the corresponding rate of excise and substituting therefor the following new rate of excise duty-

“Kshs 10.00 per kilogram”

(g) in paragraph (a) by deleting sub-paragraph (xiii);

(h) in paragraph (a) by deleting sub-paragraph (xiv);

(i) in paragraph (a) by deleting sub-paragraph (xv);

(j) in paragraph (a) by deleting sub-paragraph (xvi);

(k) in paragraph (a) by deleting sub-paragraph (xvii);

(l) in paragraph (a) by deleting sub-paragraph (xviii);

(m) in paragraph (a) by deleting sub-paragraph (xx);

(n) in paragraph (a) by deleting sub-paragraph (xxi);

(o) in paragraph (a) by deleting sub-paragraph (xxii);

(p) in paragraph (a) by deleting sub-paragraph (xxiii);

(q) in paragraph (a) by deleting sub-paragraph (xxiv);

(r) in paragraph (a) by deleting sub-paragraph (xxv);

(s) in paragraph (a) by deleting sub-paragraph (xxvi);

(t) in paragraph (a) by deleting sub-paragraph (xxvii) and substituting therefor the following new sub-paragraph─

(xxvii) by deleting the description "Uncoated kraft paper and paperboard, in rolls or sheets; kraftliner; unbleached of tariff number 4804.11.00 but excluding those originating from East African Community Partner States that meet the East African Community Rules of Origin", and the corresponding rate;

(u) in paragraph (a) by deleting sub-paragraph (xxviii) and substituting therefor the following new sub-paragraph─

(xxviii) by deleting the description "Imported other kraft paper or paperboard weighing $150g/m^2$ or less, in rolls or sheets; unbleached of tariff number 4804.31.00 but excluding those originating from East African Community Partner States that meet the East African Community Rules of Origin", and the corresponding rate;

(v) in paragraph (a) by deleting sub-paragraph (xxix) and substituting therefor the following new sub-paragraph─

(xxix) by deleting the description "Imported other kraft paper or paperboard weighing more than $150g/m^2$ but less than $225\ g/m^2$, in rolls or sheets; unbleached of tariff number 4804.41.00 but excluding those originating from East African Community Partner States that meet the East African Community Rules of Origin", and the corresponding rate;

(w) in paragraph (a) by deleting sub-paragraph (xxx) and substituting therefor the following new sub-paragraph─

(xxx) by deleting the description "Imported other kraft paper or paperboard weighing $225\ g/m^2$ or more others in rolls or sheets; unbleached of tariff number 4804.51.00 but excluding those originating from East African Community Partner States that meet the East African Community Rules of Origin", and the corresponding rate;

(x) in paragraph (a) by deleting sub-paragraph (xxxi);

(y) in paragraph (a) by deleting sub-paragraph (xxxii);

(z) in paragraph (a) by deleting sub-paragraph (xxxiii);

in sub-paragraph (xxxv) of paragraph (a) by inserting the word "Imported" in the tariff description "Articles of plastics of tariff heading 3923.30.00 and 3923.90.90";

(aa) in sub-paragraph (xxxv) of paragraph (a) by deleting the item of tariff description "coal" and the corresponding rate;

(bb) in sub-paragraph (xxxv) of paragraph (a) by inserting the following new tariff descriptions and corresponding rates-

| | |
|---|---|
| Imported MDF of tariff number 4411.12.00,4411.13.00,4411.14.00,4411.92.00,4411 .93.00,4411.94.00 | 30% of the excisable value |
| Imported particle boards of tariff number 4410.11.00,4410.19.00,4410.90.00 | 30% of the excisable value |
| Imported Block board of tariff number 4412.51.00,4412.52.00,4412.59.00,4412.91.00,4412 .92.00,4412.99.00 | 30% of the excisable value |
| Imported Plywood of tariff number 4412.10.00,4412.31.00,4412.33.00,4412.34.00,4412 .39.00 | 30% of the excisable value |
| Imported timber of tariff number 4407.19.00 | 30% of the excisable value |
| Imported unprinted banner sheeting, flex banner and unprinted PVC sheeting of tariff 3921.12.10 and 3921.90.10 | Ksh.200 per kilogram or 35% of the excisable value |
| Imported shower heads whether or not fitted with heating elements) including fully assembled units designed for domestic or commercial use of tariff heading 8516.10 | 35% of the excisable value |
| Imported heating elements used exclusively in the manufacture of shower heads of tariff heading 8516.10 | 35% of the excisable value |
| Oral smokeless tobacco products (Swedish-style snus) being processed tobacco intended for placement in the mouth and not intended for smoking, combustion or heating | Ksh.2000 per kilogram. |
| Unprinted plastic sheets of tariff number 3920.43.10 | 10% of the excisable value |
| Pre-personal chip modules of tariff number 8542.31.00 | 10% of the excisable value |

The following paragraphs under Clause 36 were moved **in an amended form as follows—**

(t) in paragraph (a) by deleting sub-paragraph (xxvii);
(u) in paragraph (a) by deleting sub-paragraph (xxviii);
(v) in paragraph (a) by deleting sub-paragraph (xxix); and
(w) in paragraph (a) by deleting sub-paragraph (xxx).

*(Chairperson, Departmental Committee on Finance and National Planning)*

Question of the amendment proposed;

Debate arising;

Amendment to amendment proposed-

**THAT**, the proposed amendment be amended in paragraph (f) under item (xiiia) by deleting the expression "Ksh. 10.00" and substituting therefor the words "Ksh. 40.00."

*(Chairperson, Departmental Committee on Finance and National Planning)*

Question of the amendment to amendment proposed;

Debate arising;

Question of the amendment to amendment put and agreed to;

Question of the amendment put and agreed to;

Further amendment proposed-

**THAT,** Clause 36 of the Bill be amended in paragraph (a) by—

(a) deleting sub-paragraph (i); and

(b) in sub-paragraph (xxxv) by deleting the description "coal" and the corresponding rate of excise duty.

*(Hon. Mark Mwenje)*

Proposed amendment (a) dropped;

Proposed amendment (b) dropped subject to Article 114 of the Constitution;

Further amendment proposed-

**THAT,** Clause 36 of the Bill be amended by deleting paragraph (a) (i).

*(Hon. Robert Basil)*

Proposed amendment dropped;

Clause 36 as amended - agreed to;

New Clause 35A - proposed;

**THAT,** the Bill be amended by inserting the following new clause immediately after Clause 35—

Amendment of section 29 of Cap.476.

**35A**. Section 29 of the Value Added Tax Act is amended in subsection (1) by inserting the following new paragraph immediately after paragraph (b)—

(c) the excise duty has been paid in respect of inputs used by a licenced or registered manufacturer to manufacture excisable goods otherwise exempt under Paragraph 12 of Part A of the Second Schedule, where the inputs are directly attributable to the manufactured goods.

*(Chairperson, Departmental Committee on Finance and National Planning)*

Motion made and Question proposed-

**THAT**, New Clause 35A be now read a Second Time.

*(Chairperson, Departmental Committee on Finance and National Planning)*

There being no debate arising;

Question put and agreed to;

Motion made and Question proposed-

**THAT**, New Clause 35A be part of the Bill.

*(Chairperson, Departmental Committee on Finance and National Planning)*

There being no debate arising;

Question put and agreed to;

New Clause 35A - agreed to;

New Clause 36A - proposed-

**THAT** the Bill be amended by inserting the following new clause immediately after Clause 36-

Amendment of the Second Schedule to Cap. 472

**36A**. The Second Schedule to the Excise Duty Act is amended in Part A, by inserting the words "and National Intelligence Service" immediately after the words "Kenya Defence Forces" appearing in paragraph 11.

*(Chairperson, Departmental Committee on Finance and National Planning)*

Motion made and Question proposed-

**THAT**, New Clause 36A be now read a Second Time.

*(Chairperson, Departmental Committee on Finance and National Planning)*

Debate arising;

Question put and agreed to;

Motion made and Question proposed-

**THAT**, New Clause 36A be part of the Bill.

*(Chairperson, Departmental Committee on Finance and National Planning)*

There being no debate arising;

Question put and agreed to;

New Clause 36A - agreed to;

**Provisions relating to the Tax Procedures Act, Cap. 469B**

Clause 37 - agreed to;

Clause 38 - amendment proposed-

**THAT,** Clause 38 of the Bill be amended—

(a) in the proposed new section 6C by inserting the following new subsection immediately after subsection (1)—

(1A) The information return under this section shall contain only such information as is necessary, relevant and proportionate for the purposes of compliance with this Act and any agreement entered into under section 6D, and shall be collected, processed, retained and disclosed in accordance with the Data Protection Act.

Cap. 411.

(b) in the proposed new section 6D by inserting the following new subsections immediately after subsection (4)—

(4A) The information exchanged pursuant to an agreement under this section shall—

Cap. 411.

(a) be in accordance with the Data Protection Act; and

(b) be limited to information that is necessary, relevant and proportionate for the purposes specified in the applicable agreement.

(4B) The Commissioner shall not exchange information under this section unless he is satisfied that the receiving jurisdiction maintains adequate legal, technical and organisational safeguards for the protection of personal information.

(4C) The Commissioner shall maintain a record of all disclosures made under this section, including the receiving jurisdiction, date of disclosure, legal basis of disclosure and categories of information disclosed.

*(Chairperson, Departmental Committee on Finance and National Planning)*

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 38 as amended - agreed to;

Clause 39 - amendment proposed-

**THAT,** Clause 39 of the Bill be amended by inserting the following new subsection immediately after the proposed new subsection (9)—

(9A) The Commissioner shall notify the person in writing of the decision regarding reinstatement of registration within ninety days of receiving the application for reinstatement of registration.

*(Chairperson, Departmental Committee on Finance and National Planning)*

Question of the amendment proposed;

There being no debate arising;

Question of the amendment put and agreed to;

Clause 39 as amended - agreed to;

Clause 40 - amendment proposed-

**THAT,** Clause 40 of the Bill be amended in the proposed new subsection (5B) by inserting the words “and financial institutions” immediately after the words “investment bank”.

*(Chairperson, Departmental Committee on Finance and National Planning)*

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 40 as amended - agreed to;

Clause 41 - amendment proposed-

**THAT,** Clause 41 of the Bill be amended in the proposed section 18A by inserting the following new subsection immediately after subsection (3)—

(3A) The Commissioner shall issue to the person referred to in subsection (1) written reasons for the determination made under subsection (1) within thirty days of the determination.

(3B) A taxpayer may apply to the Commissioner for a private ruling for complex transactions and sections 65, 66, 67 and 68 of this Act shall apply.

*(Chairperson, Departmental Committee on Finance and National Planning)*

Question of the amendment proposed;

There being no debate arising;

Question of the amendment put and agreed to;

Clause 41 as amended - agreed to;

Clause 42 - amendment proposed-

**THAT,** Clause 42 of the Bill be amended in the proposed new section 29A —

(a) in subsection (2) (a) by inserting the words "of the Income Tax Act" immediately after the expression "section 35(5)";

(b) in subsection (2) (b) by inserting the words "of the Income Tax Act" immediately after the expression "section 37(1)";

(c) by inserting the following new subsections immediately after subsection (2)—

(2A) The Commissioner may request the taxpayer to provide the relevant information in writing at least thirty days before issuance of an assessment under subsection (1).

(2B) The taxpayer may object to an assessment under this section in accordance with section 51 of this Act.

*(Chairperson, Departmental Committee on Finance and National Planning)*

Question of the amendment proposed;

There being no debate arising;

Question of the amendment put and agreed to;

Clause 42 as amended - agreed to;

Clause 43 - agreed to;

Clause 44 - amendment proposed;

**THAT**, Clause 44 of the Bill be deleted.

*(Chairperson, Departmental Committee on Finance and National Planning)*

Question of the amendment proposed;

There being no debate arising;

Question of the amendment put and agreed to;

Clause 44 - deleted;

Clause 45 - amendment proposed;

**THAT**, Clause 45 of the Bill be deleted.

*(Chairperson, Departmental Committee on Finance and National Planning)*

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 45 - deleted;

Clause 46 - agreed to;

Clause 47 - amendment proposed-

**THAT**, Clause 47 of the Bill be deleted.

*(Chairperson, Departmental Committee on Finance and National Planning)*

Question of the amendment proposed;

There being no debate arising;

Question of the amendment put and agreed to;

Clause 47 - deleted;

Clause 48 - amendment proposed-

**THAT**, Clause 48 of the Bill be amended by inserting the following new subsections immediately after subsection (3)-

(3A) The Commissioner shall notify the person that a pre-populated return has been issued under sub-section (3).

(3B) The pre-populated return issued under subsection (3) shall be issued on or before end of January of each year of income to the person required to submit or lodge a return.

(3C) A person who is issued with a pre-populated return under sub-section (3) may confirm or amend the pre-populated the return.

(3D) A person shall confirm or amend the pre-populated return within two months from the date the pre-populated return is issued by the

Commissioner.

*(Chairperson, Departmental Committee on Finance and National Planning)*

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 48 as amended - agreed to;

Clause 49 - amendment proposed-

**THAT,** Clause 49 of the Bill be deleted.

*(Chairperson, Departmental Committee on Finance and National Planning)*

Question of the amendment proposed;

There being no debate arising;

Question of the amendment put and agreed to;

Clause 49 - deleted;

Clause 50 - amendment proposed-

**THAT**, Clause 50 be amended in the proposed new clause 86 in subsection (3)–

(a) by deleting paragraph (a) and substituting therefor the following new paragraph-

(a) five percent of the tax due;

(b) by inserting the words "in the case of a company" immediately after the word "shilling" in paragraph (b).

*(Chairperson, Departmental Committee on Finance and National Planning)*

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Clause 50 as amended - agreed to;

Clauses 51 & 52 - agreed to;

New Clause 41A - proposed-

**THAT**, the Bill be amended by inserting the following new clauses immediately after Clause 41-

Insertion of new section in Cap.469B.

**41A**.The Tax Procedure Act is amended by inserting the new section immediately after section 23-

Production of Export Declaration for imported goods

**23A**. (1) A person who imports or claims to have imported goods into Kenya shall obtain and retain an export declaration, export entry, custom export certificate or such other customs document issued by the competent authority in the country of export evidencing the lawful exportation of the goods from that country.

(2) The export declaration or such other document referred to in subsection (1) shall contain such particulars as may be prescribed including—

(a) the name and address of the exporter;
(b) the name and address of the importer;
(c) a description of the goods exported;
(d) the quality, value and tariff classification of the goods;
(e) the country of export and country of destination;
(f) the date of exportation;
(g) the reference number assigned by the customs authority of the country of export.

(3) An importer shall retain the export declaration and supporting documents for a period of five years from the date of importation and shall produce the documents upon request by the Commissioner.

(4) Where an importer fails to produce an export declaration or other satisfactory evidence of exportation from the country of origin or export, the Commissioner may—

(a) reject any claim relating to the importation, value, origin, cost or ownership of the goods;

(b) determine the customs value, tax liability or any claim for deduction, exemption, refund or relief on the basis of the information available to the Commissioner; and

(c) impose such administrative penalties as may be prescribed.

(5) The Commissioner may waive the requirement for production of an export declaration where the customs administration of the country of export does not issue export declarations for the category of goods.

(6) The Cabinet Secretary may make regulations to provide for the form, manner of production, categories of acceptable export declarations and equivalent customs documents for purposes of this section.

*(Chairperson, Departmental Committee on Finance and National Planning)*

Motion made and Question proposed-

**THAT**, New Clause 41A be now read a Second Time.

*(Chairperson, Departmental Committee on Finance and National Planning)*

Debate arising;

Question put and agreed to;

Motion made and Question proposed-

**THAT**, New Clause 41A be part of the Bill.

*(Chairperson, Departmental Committee on Finance and National Planning)*

There being no debate arising;

Question put and agreed to;

New Clause 41A - agreed to;

New Clause 44A - proposed-

**THAT,** the Bill be amended by inserting the following new clause immediately after Clause 44-

Insertion of new section in Cap. 469B

**44A**. The Tax Procedure Act is amended by inserting the new section immediately after section 39 A-

Collector to recover unremitted or unpaid amount

**39B**. (1) Notwithstanding the provisions of any other written law, where the Commissioner is the Collector of a fees, levy or charge under any other written law, the under other laws. Commissioner may recover any unpaid amount of the fee, levy or charge was unpaid tax under a tax law.

(2) Subject to sub-section (1), where the amount of the unpaid fee, levy or charge does not exceed one hundred thousand shillings it shall be recoverable summarily.

*(Chairperson, Departmental Committee on Finance and National Planning)*

Motion made and Question proposed-

**THAT**, New Clause 44A be now read a Second Time.

*(Chairperson, Departmental Committee on Finance and National Planning)*

Debate arising;

Question put and agreed to;

Motion made and Question proposed-

**THAT**, New Clause 44A be part of the Bill.

*(Chairperson, Departmental Committee on Finance and National Planning)*

There being no debate arising;

Question put and agreed to;

New Clause 44A - agreed to;

New Clause 47A - proposed-

**THAT,** the Bill be amended by inserting the following new clause immediately after Clause 47-

Insertion of new section in Cap. 469B.

**47A**. The Tax Procedure Act is amended by inserting the new section immediately after section 56-

Payment of Principal Tax Pending Appeals

**56A**. (1) A taxpayer who intends to appeal a decision of the Tribunal, the High Court or the Court of Appeal, as the case may be, shall pay the principal tax determined in the decision being appealed against.

(2) A notice of appeal shall be accompanied with proof of payment of the principal tax.

(3) Where the taxpayer succeeds wholly or partially in the appeal and no further appeal is preferred within the period prescribed by law, the

Commissioner shall refund the whole or part of the principal tax paid under subsection (1):

Provided that a taxpayer may elect to utilize the amount paid to offset outstanding or future taxes.

(4) A refund or offset under this section shall be made within ninety days from the date of the decision of the Tribunal or court.

*(Leader of the Majority Party)*

Motion made and Question proposed-

**THAT**, New Clause 47A be now read a Second Time.

*(Leader of the Majority Party)*

Debate arising;

Amendment to amendment proposed-

**THAT**, the proposed amendment be amended:

(a) in subclause (1) by inserting the words “fifty percent of” immediately before the words “the principal tax.”; and

(b) in subclause (2) by inserting the words “fifty percent of” immediately before the words “the principal tax.”.

*(Leader of the Majority Party)*

Question of the amendment to amendment proposed;

No debate arising;

Question of the amendment to amendment put and negatived;

Over thirty Members stood in their places claiming Division pursuant to the provisions of Standing Order 72;

The Chairperson directed that the division bell be rung for three minutes pursuant to the provisions of Standing Order 70;

Rising in his place, the Leader of the Majority Party sought the leave of the Chairperson to withdraw the proposed New Clause 47A;

And the Chairperson acceding to the claim;

New Clause 47A - withdrawn;

Division on the Motion not undertaken;

**Provisions relating to the Miscellaneous Fees and Levies Act, Cap. 469C**

Clause 53 - amendment proposed;

**THAT,** Clause 53 of the Bill be deleted.

*(Chairperson, Departmental Committee on Finance and National Planning)*

Question of the amendment proposed;

There being no debate arising;

Question of the amendment put and agreed to;

Clause 53 - deleted;

Clause 54 - agreed to;

Clause 55 - amendment proposed-

**THAT**, Clause 55 of the Bill be amended—

(a) in paragraph (a) —

(i) by deleting sub-paragraph (ii);

(ii) by inserting the following new subparagraph immediately after sub-paragraph (ii)—

(iii) by inserting the following mew paragraph immediately after paragraph (xxxii)—

(xxxii) Goods used in the construction of liquefied petroleum gas storage tanks and related infrastructure:
Provided that the investment in the construction of liquefied petroleum gas storage tanks and related infrastructure in Kenya amounts to at least five billion shillings and has been recommended by the Cabinet Secretary responsible for matters relating to energy.

(b) in paragraph (b) —

(i) by deleting sub- paragraph (ii);

(ii) by inserting the following new subparagraph immediately after sub-paragraph (ii) —

(iii) by inserting the following new paragraph immediately after paragraph (xviii)—

(xviv) Goods used in the construction of liquefied petroleum gas storage tanks and related infrastructure:
Provided that the investment in the construction of liquefied petroleum gas storage tanks and related infrastructure in Kenya amounts to at least five billion shillings and has been recommended by the Cabinet Secretary responsible for matters relating to energy.

*(Chairperson, Departmental Committee on Finance and National Planning)*

Question of the amendment proposed;

Debate arising;

Question of the amendment put and agreed to;

Further amendment proposed-

**THAT,** Clause 55 of the Bill be amended—

(a) in paragraph (a)(ii) by inserting the following new paragraph immediately after the proposed new paragraph (xxxii)—

(xxxiv) components, raw materials, spare parts and production inputs imported exclusively for use in the local assembly of mobile phones;

(b) in paragraph (b)(ii) by inserting the following new paragraph immediately after the proposed new paragraph (xix)—

(xx) components, raw materials, spare parts and production inputs imported exclusively for use in the local assembly of mobile phones;

*(Hon. Robert Basil)*

Proposed amendment dropped subject to Article 114 of the Constitution;

Clause 55 as amended - agreed to;

New Clause 55A - proposed-

**THAT,** the Bill be amended by inserting the following new clause immediately after Clause 55-

**PART VIA- AFFORDABLE HOUSING**

Amendment of section 11 of No.2 of 2024.

**55A**. Section 11 of the Affordable Housing Act is amended in sub-section (4) by deleting paragraph (a)and substituting therefor the expression "up to two (2%) percent of the monies to the collector for the collection of the Levy as may be approved by the Cabinet Secretary for the time being responsible for the National Treasury on the recommendation of the Cabinet Secretary;"

*(Chairperson, Departmental Committee on Finance and National Planning)*

Motion made and Question proposed-

**THAT**, New Clause 55A be now read a Second Time.

*(Chairperson, Departmental Committee on Finance and National Planning)*

Debate arising;

Amendment to amendment proposed-

**THAT**, the proposed amendment be amended by inserting the words "responsible for matters of housing" immediately after the words "recommendation of the Cabinet Secretary".

*(Chairperson, Departmental Committee on Finance and National Planning)*

Question of the amendment to amendment proposed;

No debate arising;

Question of the amendment to amendment put and agreed to;

Motion made and Question proposed-

**THAT**, New Clause 55A be part of the Bill.

*(Chairperson, Departmental Committee on Finance and National Planning)*

There being no debate arising;

Question put and agreed to;

New Clause 55A - agreed to;

**Provisions relating to the Stamp Duty Act, Cap. 480**

Clause 56 - agreed to;

**Provisions relating to the Road Maintenance Ley Fund Act, Cap. 427**

Clause 57 - agreed to;

Title - agreed to;

Clause 1 - amendment proposed-

**THAT**, the Bill be amended in Clause 1 by —

(a) deleting paragraph (a) and substituting therefor the following new paragraph-

(a) on 1st January, 2027, section 18,19,24, 31(a) (x) new paragraph 163, 34,35,36 (a) (i), 55 (a) (ii), 55 (b) (ii);

(b) by inserting the following new paragraph immediately after paragraph (a)—

(b) on 1st September, 2026, section 41A;

(c) by renumbering paragraph (b) as (c).

*(Chairperson, Departmental Committee on Finance and National Planning)*

Question of the amendment proposed;

There being no debate arising;

Question of the amendment put and agreed to;

Clause 1 as amended - agreed to;

Bill to be reported with amendments.

**(ii) The Appropriation Bill (National Assembly No. 36 of 2026)**

Schedule - amendment proposed;

**THAT,** the Schedule to the Bill be deleted and replaced with the following new Schedule—

| (1) | (2) | (3) | (4) |
|---|---|---|---|
| **Vote No.** | **Service or Purpose** | **Supply** | **Appropriation- in-Aid** |
| | | **Kshs.** | **Kshs.** |
| | **Central Government** | | |
| | **Recurrent Expenditure** | | |
| **R1011** | **The amount required in the year ending 30th June, 2027 for current expenses of the Executive Office of the President in the following programmes** | **6,172,616,675** | **15,000,000** |
| | 0603000 Government Printing Services | 792,237,031 | - |
| | 0701000 General Administration Planning and Support Services | 2,761,779,470 | 15,000,000 |
| | 0703000 Government Advisory Services | 1,724,268,832 | - |
| | 0770000 Leadership and Coordination of Government Services | 894,331,342 | - |
| **R1012** | **The amount required in the year ending 30th June, 2027 for current expenses of the Office of the Deputy President in the following programmes** | **3,473,136,161** | **3,300,000** |
| | 0734000 Deputy President Services | 3,473,136,161 | 3,300,000 |

| (1) Vote No. | (2) Service or Purpose | (3) Supply | (4) Appropriation- in-Aid |
|---|---|---|---|
| | | Kshs. | Kshs. |
| | **Central Government** | | |
| | **Recurrent Expenditure** | | |
| **R1013** | **The amount required in the year ending 30th June, 2027 for current expenses of the Office of the Prime Cabinet Secretary in the following programmes** | **1,139,790,954** | **-** |
| | 0755000 Government Coordination and Supervision | 1,139,790,954 | - |
| **R1014** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Parliamentary Affairs in the following programmes** | **361,201,100** | **-** |
| | 0759000 Parliamentary Liaison and Legislative Affairs | 82,363,576 | - |
| | 0760000 Policy Coordination and Strategy | 83,568,654 | - |
| | 0761000 General Administration, Planning and Support Services | 195,268,870 | - |
| **R1016** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Cabinet Affairs in the following programmes** | **269,386,723** | **-** |
| | 0758000 Cabinet Affairs Services | 269,386,723 | - |
| **R1017** | **The amount required in the year ending 30th June, 2027 for current expenses of the State House in the following programmes** | **12,514,698,513** | **2,100,000** |
| | 0704000 State House Affairs | 12,514,698,513 | 2,100,000 |
| **R1018** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for National Government Coordination in the following programmes** | **1,232,305,141** | **-** |
| | 0755000 Government Coordination and Supervision | 1,232,305,141 | - |
| **R1023** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Correctional Services in the following programmes** | **41,560,278,650** | **11,500,000** |

| (1) | (2) | (3) | (4) |
|---|---|---|---|
| **Vote No.** | **Service or Purpose** | **Supply** | **Appropriation- in-Aid** |
| | | **Kshs.** | **Kshs.** |
| | **Central Government** | | |
| | **Recurrent Expenditure** | | |
| | 0623000 General Administration, Planning and Support Services | 786,220,845 | 1,500,000 |
| | 0627000 Prison Services | 38,559,143,433 | 4,000,000 |
| | 0628000 Probation & After Care Services | 2,214,914,372 | 6,000,000 |
| **R1024** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Immigration and Citizen Services in the following programmes** | **9,926,454,462** | **3,502,400,000** |
| | 0605000 Migration & Citizen Services | 3,903,340,606 | 1,924,563,999 |
| | 0626000 Population Management Services | 4,972,040,698 | 1,305,000,000 |
| | 0631000 General Administration and Planning | 1,051,073,158 | 272,836,001 |
| **R1025** | **The amount required in the year ending 30th June, 2027 for current expenses of the National Police Service in the following programmes** | **144,122,821,328** | **136,650,000** |
| | 0601000 Policing Services | 144,122,821,328 | 136,650,000 |
| **R1026** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Internal Security & National Administration in the following programmes** | **52,881,276,444** | **170,070,000** |
| | 0629000 General Administration and Support Services | 26,701,597,629 | 69,923,570 |
| | 0630000 Policy Coordination Services | 1,623,088,427 | 100,146,430 |
| | 0632000 National Government Field Administration Services | 24,556,590,388 | - |
| **R1032** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Devolution in the following programmes** | **1,458,677,757** | **4,000,000** |
| | 0712000 Devolution Services | 1,458,677,757 | 4,000,000 |

| (1) | (2) | (3) | (4) |
|---|---|---|---|
| **Vote No.** | **Service or Purpose** | **Supply** | **Appropriation- in-Aid** |
| | | **Kshs.** | **Kshs.** |
| | **Central Government** | | |
| | **Recurrent Expenditure** | | |
| **R1033** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Special Programmes in the following programmes** | **1,294,259,192** | **-** |
| | 0776000 Disaster Risk Management | 1,294,259,192 | - |
| **R1036** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for the ASALs and Regional Development in the following programmes** | **7,008,359,311** | **478,500,000** |
| | 0733000 Accelerated ASAL Development | 5,107,074,673 | - |
| | 0743000 General Administration, Planning and Support Services | 362,519,302 | - |
| | 1013000 Integrated Regional Development | 1,538,765,336 | 478,500,000 |
| **R1041** | **The amount required in the year ending 30th June, 2027 for current expenses of the Ministry of Defence in the following programmes** | **233,319,896,784** | **8,193,300,000** |
| | 0801000 Defence | 225,116,100,000 | 45,000,000 |
| | 0802000 Civil Aid | 335,000,000 | - |
| | 0803000 General Administration, Planning and Support Services | 3,177,696,784 | - |
| | 0806000 Defence Industrialization | 4,691,100,000 | 8,148,300,000 |
| **R1053** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Foreign Affairs in the following programmes** | **23,957,008,602** | **312,900,000** |
| | 0714000 General Administration Planning and Support Services | 3,584,531,792 | 71,000,000 |
| | 0715000 Foreign Relation and Diplomacy | 20,180,121,349 | 218,067,249 |
| | 0741000 Economic and Commercial Diplomacy | 50,985,040 | - |

| (1) Vote No. | (2) Service or Purpose | (3) Supply | (4) Appropriation- in-Aid |
|---|---|---|---|
| | | **Kshs.** | **Kshs.** |
| | **Central Government** | | |
| | **Recurrent Expenditure** | | |
| | 0742000 Foreign Policy Research, Capacity Dev and Technical Cooperation | 141,370,421 | 23,832,751 |
| **R1054** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Diaspora Affairs in the following programmes** | **817,268,920** | **-** |
| | 0752000 Management of Diaspora Affairs | 817,268,920 | - |
| **R1064** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Technical Vocational Education and Training in the following programmes** | **23,817,124,346** | **26,069,040,000** |
| | 0505000 Technical Vocational Education and Training | 22,556,165,862 | 26,051,040,000 |
| | 0507000 Youth Training and Development | 69,566,074 | - |
| | 0508000 General Administration, Planning and Support Services | 1,191,392,410 | 18,000,000 |
| **R1065** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Higher Education in the following programmes** | **98,119,876,037** | **57,206,000,000** |
| | 0504000 University Education | 97,679,635,043 | 57,206,000,000 |
| | 0508000 General Administration, Planning and Support Services | 440,240,994 | - |
| **R1066** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Basic Education in the following programmes** | **116,830,571,227** | **1,355,170,000** |
| | 0501000 Primary Education | 12,286,367,066 | 150,000,000 |
| | 0502000 Secondary Education | 86,394,999,883 | 56,000,000 |
| | 0503000 Quality Assurance and Standards | 13,005,019,550 | 1,120,711,691 |
| | 0508000 General Administration, Planning and Support Services | 5,144,184,728 | 28,458,309 |

| (1) | (2) | (3) | (4) |
|---|---|---|---|
| **Vote No.** | **Service or Purpose** | **Supply** | **Appropriation- in-Aid** |
| | | **Kshs.** | **Kshs.** |
| | **Central Government** | | |
| | **Recurrent Expenditure** | | |
| **R1067** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Science, Innovation and Research in the following programmes** | **1,096,127,567** | **160,000,000** |
| | 0506000 Research, Science, Technology and Innovation | 1,096,127,567 | 160,000,000 |
| **R1071** | **The amount required in the year ending 30th June, 2027 for current expenses of The National Treasury in the following programmes** | **58,435,819,512** | **18,115,000,000** |
| | 0717000 General Administration Planning and Support Services | 51,333,833,470 | 14,454,000,000 |
| | 0718000 Public Financial Management | 4,909,356,024 | 3,360,000,000 |
| | 0719000 Economic and Financial Policy Formulation and Management | 1,765,706,338 | - |
| | 0720000 Market Competition | 426,923,680 | 301,000,000 |
| **R1072** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Economic Planning in the following programmes** | **4,759,586,715** | **391,000,000** |
| | 0771000 Monitoring and Evaluation Services | 192,333,960 | - |
| | 0707000 National Statistical Information Services | 968,739,000 | 71,000,000 |
| | 0709000 General Administration Planning and Support Services | 1,490,135,730 | - |
| | 0774000 Macro-economic Policy, National Planning and Research | 1,321,526,919 | 320,000,000 |
| | 0775000 Sectoral & Intergovernmental Development Planning Coordination | 786,851,106 | - |
| **R1073** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Public Investments and Assets Management in the following programmes** | **3,971,281,055** | **362,700,000** |

| (1) | (2) | (3) | (4) |
|---|---|---|---|
| **Vote No.** | **Service or Purpose** | **Supply** | **Appropriation- in-Aid** |
| | | **Kshs.** | **Kshs.** |
| | **Central Government** | | |
| | **Recurrent Expenditure** | | |
| | 0777000 Public Investment & Portfolio Management | 809,063,822 | 7,000,000 |
| | 0778000 Public Pensions & Retirement Benefits Management | 20,376,395 | - |
| | 0779000 Government Assets Management | 2,390,689,540 | 355,700,000 |
| | 0780000 General Administration, Planning and Support Services | 751,151,298 | - |
| **R1082** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Medical Services in the following programmes** | **63,928,627,653** | **43,753,294,687** |
| | 0402000 National Referral & Specialized Services | 23,714,685,267 | 43,354,100,000 |
| | 0410000 Curative & Reproductive Maternal New Born Child Adolescent Health RMNCAH | 2,224,192,712 | 1,954,687 |
| | 0411000 Health Research and Innovations | 3,183,665,317 | 270,540,000 |
| | 0412000 General Administration | 34,806,084,357 | 126,700,000 |
| **R1083** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Public Health and Professional Standards in the following programmes** | **23,553,395,233** | **9,786,280,000** |
| | 0406000 Preventive and Promotive Health Services | 5,211,431,691 | 1,168,427,000 |
| | 0407000 Health Resources Development and Innovation | 16,649,103,457 | 4,460,000,000 |
| | 0408000 Health Policy, Standards and Regulations | 817,473,560 | 4,157,853,000 |
| | 0412000 General Administration | 875,386,525 | - |
| **R1091** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Roads in the following programmes** | **1,432,415,160** | **56,369,540,000** |
| | 0202000 Road Transport | 1,432,415,160 | 56,369,540,000 |
| **R1092** | **The amount required in the year ending 30th June, 2027 for current expenses of the** | **2,773,304,139** | **4,853,000,000** |

| (1) | (2) | (3) | (4) |
|---|---|---|---|
| **Vote No.** | **Service or Purpose** | **Supply** | **Appropriation- in-Aid** |
| | | **Kshs.** | **Kshs.** |
| | **Central Government** | | |
| | **Recurrent Expenditure** | | |
| | **State Department for Transport in the following programmes** | | |
| | 0201000 General Administration, Planning and Support Services | 1,647,289,087 | - |
| | 0203000 Rail Transport | 474,015,999 | - |
| | 0204000 Marine Transport | 25,800,001 | - |
| | 0216000 Road Safety | 626,199,052 | 4,853,000,000 |
| **R1093** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Shipping and Maritime Affairs in the following programmes** | **696,021,665** | **4,440,000,000** |
| | 0220000 Shipping and Maritime Affairs | 696,021,665 | 4,440,000,000 |
| **R1094** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Housing & Urban Development in the following programmes** | **1,677,899,845** | **3,943,000,000** |
| | 0102000 Housing Development and Human Settlement | 631,853,377 | 3,943,000,000 |
| | 0105000 Urban and Metropolitan Development | 524,973,441 | - |
| | 0106000 General Administration Planning and Support Services | 521,073,027 | - |
| **R1095** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Public Works in the following programmes** | **2,418,453,595** | **1,156,000,000** |
| | 0103000 Public Buildings | 799,580,696 | 2,000,000 |
| | 0104000 Ocean, Rivers & Lakes Ecosystem Infrastructure | 117,015,769 | - |
| | 0106000 General Administration Planning and Support Services | 370,887,734 | 18,000,000 |

| (1) Vote No. | (2) Service or Purpose | (3) Supply | (4) Appropriation- in-Aid |
|---|---|---|---|
| | | **Kshs.** | **Kshs.** |
| | **Central Government** | | |
| | **Recurrent Expenditure** | | |
| | 0218000 Regulation and Development of the Construction Industry | 1,130,969,396 | 1,136,000,000 |
| **R1097** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Aviation and Aerospace Development in the following programmes** | **360,221,138** | **12,921,000,000** |
| | 0205000 Aviation and Aerospace Development | 360,221,138 | 12,921,000,000 |
| **R1104** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Irrigation in the following programmes** | **937,677,200** | **50,000,000** |
| | 1014000 Irrigation and Land Reclamation | - | - |
| | 1023000 General Administration, Planning and Support Services | 251,401,305 | - |
| | 1026000 Irrigation and Drainage Development | 575,584,405 | 50,000,000 |
| | 1027000 Land Reclamation and Climate Resilience Irrigation Development | 110,691,490 | - |
| **R1109** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Water & Sanitation in the following programmes** | **3,259,625,447** | **5,425,000,000** |
| | 1001000 General Administration, Planning and Support Services | 612,895,391 | 270,000,000 |
| | 1004000 Water Resources Management | 370,944,264 | 1,634,000,000 |
| | 1017000 Water and Sewerage Infrastructure Development | 1,961,541,786 | 3,468,000,000 |
| | 1015000 Water Storage and Flood Control | 314,244,006 | 53,000,000 |
| **R1112** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Lands and Physical Planning in the following programmes** | **3,624,500,000** | **2,113,000,000** |
| | 0101000 Land Policy and Planning | 2,705,779,398 | 1,610,850,000 |

| (1) Vote No. | (2) Service or Purpose | (3) Supply | (4) Appropriation- in-Aid |
|---|---|---|---|
| | | **Kshs.** | **Kshs.** |
| | **Central Government** | | |
| | **Recurrent Expenditure** | | |
| | 0121000 Land Information Management | 50,811,382 | 16,200,000 |
| | 0122000 General Administration, Planning and Support Services | 867,909,220 | 485,950,000 |
| **R1122** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Information Communication Technology & Digital Economy in the following programmes** | **3,420,884,217** | **493,000,000** |
| | 0207000 General Administration Planning and Support Services | 420,307,522 | - |
| | 0210000 ICT Infrastructure Development | 1,670,853,496 | 330,000,000 |
| | 0217000 E-Government & Digital Economy Development | 487,228,868 | 13,000,000 |
| | 0222000 ICT Security & Data Protection Services | 842,494,331 | 150,000,000 |
| **R1123** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Broadcasting & Telecommunications in the following programmes** | **3,998,233,389** | **2,585,000,000** |
| | 0207000 General Administration Planning and Support Services | 245,069,157 | - |
| | 0208000 Information and Communication Services | 3,525,764,232 | 2,493,000,000 |
| | 0209000 Mass Media Skills Development | 227,400,000 | 92,000,000 |
| **R1132** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Sports in the following programmes** | **3,086,648,975** | **671,400,000** |
| | 0901000 Sports | 3,086,648,975 | 671,400,000 |
| **R1134** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Culture, The Arts and Heritage in the following programmes** | **2,383,513,258** | **654,230,000** |

| (1) | (2) | (3) | (4) |
|---|---|---|---|
| **Vote No.** | **Service or Purpose** | **Supply** | **Appropriation- in-Aid** |
| | | **Kshs.** | **Kshs.** |
| | **Central Government** | | |
| | **Recurrent Expenditure** | | |
| | 0902000 Culture/ Heritage | 1,199,292,919 | 490,230,000 |
| | 0903000 The Arts | 266,827,012 | 42,500,000 |
| | 0904000 Library Services | 343,156,209 | 119,500,000 |
| | 0905000 General Administration, Planning and Support Services | 159,957,641 | - |
| | 0916000 Public Records Management | 122,227,229 | 2,000,000 |
| | 0917000 Lottery Control, Licensing and Regulations | 292,052,248 | - |
| **R1135** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Youth Affairs and Creative Economy in the following programmes** | **3,206,807,196** | **180,570,000** |
| | 0221000 Film Development Services | 895,888,650 | 79,000,000 |
| | 0711000 Youth Empowerment Services | 615,121,346 | 101,570,000 |
| | 0748000 Youth Development Services | 699,701,452 | - |
| | 0749000 General Administration, Planning and Support Services | 996,095,748 | - |
| **R1152** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Energy in the following programmes** | **1,027,514,756** | **11,765,000,000** |
| | 0211000 General Administration Planning and Support Services | 248,728,196 | 131,580,000 |
| | 0212000 Power Generation | 649,232,848 | 2,100,000,000 |
| | 0213000 Power Transmission and Distribution | 61,282,010 | 9,532,000,000 |
| | 0214000 Alternative Energy Technologies | 68,271,702 | 1,420,000 |
| **R1162** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Livestock Development in the following programmes** | **3,136,728,756** | **2,728,610,000** |

| (1) | (2) | (3) | (4) |
|---|---|---|---|
| **Vote No.** | **Service or Purpose** | **Supply** | **Appropriation- in-Aid** |
| | | **Kshs.** | **Kshs.** |
| | **Central Government** | | |
| | **Recurrent Expenditure** | | |
| | 0112000 Livestock Resources Management and Development | 3,136,728,756 | 2,728,610,000 |
| **R1166** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for the Blue Economy and Fisheries in the following programmes** | **2,849,965,327** | **251,000,000** |
| | 0111000 Fisheries Development and Management | 2,504,470,182 | 251,000,000 |
| | 0117000 General Administration, Planning and Support Services | 224,093,122 | - |
| | 0118000 Development and Coordination of the Blue Economy | 121,402,023 | - |
| **R1169** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Agriculture in the following programmes** | **5,912,674,723** | **18,441,060,000** |
| | 0107000 General Administration Planning and Support Services | 1,154,338,240 | 13,871,780,000 |
| | 0108000 Crop Development and Management | 632,420,781 | 3,244,230,000 |
| | 0109000 Agribusiness and Information Management | 128,834,602 | 13,050,000 |
| | 0120000 Agricultural Research & Development | 3,997,081,100 | 1,312,000,000 |
| **R1173** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Cooperatives in the following programmes** | **4,463,553,347** | **1,267,730,000** |
| | • 0304000 Cooperative Development and Management | 4,463,553,347 | 1,267,730,000 |
| **R1174** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Trade in the following programmes** | **3,029,123,038** | **1,766,530,000** |
| | 0310000 Fair Trade Practices And Compliance of Standards | 143,567,816 | 50,000,000 |
| | 0311000 International Trade Development and Promotion | 1,885,510,704 | 15,000,000 |

| (1) | (2) | (3) | (4) |
|---|---|---|---|
| **Vote No.** | **Service or Purpose** | **Supply** | **Appropriation- in-Aid** |
| | | **Kshs.** | **Kshs.** |
| | **Central Government** | | |
| | **Recurrent Expenditure** | | |
| | 0312000 General Administration, Planning and Support Services | 394,833,689 | - |
| | 0325000 Domestic Trade and Regulation | 605,210,829 | 1,701,530,000 |
| **R1175** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Industry in the following programmes** | **3,356,697,602** | **1,751,190,000** |
| | 0301000 General Administration Planning and Support Services | 574,726,169 | 8,670,000 |
| | 0320000 Industrial Promotion and Development | 1,820,115,733 | 1,427,520,000 |
| | 0321000 Standards and Quality Infrastructure & Research | 961,855,700 | 315,000,000 |
| **R1176** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Micro, Small and Medium Enterprises Development in the following programmes** | **1,744,187,500** | **594,500,000** |
| | 0316000 Promotion and Development of MSMEs | 817,372,137 | 4,500,000 |
| | 0317000 Product and Market Development for MSMEs | 236,922,441 | 390,000,000 |
| | 0318000 Digitization and Financial Inclusion for MSMEs | 130,950,000 | 200,000,000 |
| | 0319000 General Administration, Planning and Support Services | 558,942,922 | - |
| **R1177** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Investment Promotion in the following programmes** | **959,226,723** | **742,000,000** |
| | 0322000 Investment Development and Promotion | 959,226,723 | 742,000,000 |
| **R1184** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Labour and Skills Development in the following programmes** | **2,413,424,060** | **2,703,300,000** |

| (1) | (2) | (3) | (4) |
|---|---|---|---|
| **Vote No.** | **Service or Purpose** | **Supply** | **Appropriation- in-Aid** |
| | | **Kshs.** | **Kshs.** |
| | **Central Government** | | |
| | **Recurrent Expenditure** | | |
| | 0910000 General Administration Planning and Support Services | 839,033,501 | 800,000 |
| | 0906000 Labour, Employment and Safety Services | 1,380,894,778 | 230,500,000 |
| | 0907000 Manpower Development, Industrial Skills & Productivity Management | 193,495,781 | 2,472,000,000 |
| **R1185** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Social Protection and Senior Citizens Affairs in the following programmes** | **30,242,733,004** | **128,140,000** |
| | 0908000 Social Development and Disability Inclusion | 2,405,770,957 | 128,140,000 |
| | 0909000 National Social Safety Net | 27,427,773,842 | - |
| | 0914000 General Administration, Planning and Support Services | 409,188,205 | - |
| **R1186** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Children Services in the following programmes** | **12,429,599,523** | **960,000** |
| | 0918000 Child Protection, Rights and Family Support | 12,429,599,523 | 960,000 |
| **R1192** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Mining in the following programmes** | **948,187,964** | **1,224,300,000** |
| | 1007000 General Administration Planning and Support Services | 445,296,405 | 150,635,000 |
| | 1009000 Mineral Resources Management | 275,805,314 | 710,735,000 |
| | 1021000 Geological Survey and Geoinformation Management | 227,086,245 | 362,930,000 |
| **R1193** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Petroleum in the following programmes** | **351,000,000** | **21,540,000,000** |

| (1) | (2) | (3) | (4) |
|---|---|---|---|
| **Vote No.** | **Service or Purpose** | **Supply** | **Appropriation- in-Aid** |
| | | **Kshs.** | **Kshs.** |
| | **Central Government** | | |
| | **Recurrent Expenditure** | | |
| | 0215000 Exploration and Distribution of Oil and Gas | 351,000,000 | 21,540,000,000 |
| **R1202** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Tourism in the following programmes** | **639,814,648** | **11,297,888,081** |
| | 0313000 Tourism Promotion and Marketing | - | 1,160,000,000 |
| | 0314000 Tourism Product Development and Diversification | 367,024,673 | 10,137,888,081 |
| | 0315000 General Administration, Planning and Support Services | 272,789,975 | - |
| **R1203** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Wildlife in the following programmes** | **3,920,759,688** | **10,879,000,000** |
| | 1019000 Wildlife Conservation and Management | 3,920,759,688 | 10,879,000,000 |
| **R1212** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Gender and Affirmative Action in the following programmes** | **1,101,603,526** | **135,000,000** |
| | 0911000 Community Development | - | - |
| | 0912000 Gender Empowerment | 859,485,426 | 135,000,000 |
| | 0913000 General Administration, Planning and Support Services | 242,118,100 | - |
| **R1213** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Public Service and Human Capital Development in the following programmes** | **21,174,519,191** | **3,101,100,000** |
| | 0710000 Public Service Transformation | 1,404,715,385 | - |
| | 0709000 General Administration Planning and Support Services | 384,305,353 | - |

| (1) | (2) | (3) | (4) |
|---|---|---|---|
| Vote No. | Service or Purpose | Supply | Appropriation- in-Aid |
| | | Kshs. | Kshs. |
| | **Central Government** | | |
| | **Recurrent Expenditure** | | |
| | 0747000 National Youth Service | 11,242,121,646 | 1,094,737,593 |
| | 0781000 Human Resource Management and Development | 8,143,376,807 | 2,006,362,407 |
| **R1221** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for East African Community Affairs in the following programmes** | **809,415,250** | **-** |
| | 0305000 East African Affairs and Regional Integration | 809,415,250 | - |
| **R1253** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Justice Human Rights and Constitutional Affairs in the following programmes** | **1,480,429,053** | **-** |
| | 0633000 Governance, Human Rights and Constitutional Affairs | 1,480,429,053 | - |
| **R1331** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Environment & Climate Change in the following programmes** | **2,805,659,031** | **1,443,000,000** |
| | 1002000 Environment Management and Protection | 807,252,057 | 1,424,100,000 |
| | 1010000 General Administration, Planning and Support Services | 514,718,284 | 2,000,000 |
| | 1012000 Meteorological Services | 1,483,688,690 | 16,900,000 |
| **R1332** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Department for Forestry in the following programmes** | **4,618,737,089** | **4,954,000,000** |
| | 1018000 Forests Development, Management and Conservation | 4,394,104,385 | 4,954,000,000 |
| | 1024000 Agroforestry and Commercial Forestry Development | 23,831,113 | - |

| (1) Vote No. | (2) Service or Purpose | (3) Supply | (4) Appropriation- in-Aid |
|---|---|---|---|
| | | Kshs. | Kshs. |
| | **Central Government** | | |
| | **Recurrent Expenditure** | | |
| | 1025000 General Administration, Planning and Support Services | 200,801,591 | - |
| | **CLASS SUB-TOTAL** | **1,078,713,605,085** | **362,597,252,768** |

| (1) Vote No. | (2) Service or Purpose | (3) Supply | (4) Appropriation in Aid |
|---|---|---|---|
| | | Kshs. | Kshs. |
| | **Central Government** | | |
| | **Development Expenditure** | | |
| **D1011** | **The amount required in the year ending 30th June, 2027 for capital expenses of the Executive Office of the President in the following programmes** | **1,311,200,000** | **-** |
| | 0603000 Government Printing Services | 500,000,000 | - |
| | 0701000 General Administration Planning and Support Services | 576,200,000 | - |
| | 0703000 Government Advisory Services | 185,000,000 | - |
| | 0770000 Leadership and Coordination of Government Services | 50,000,000 | - |
| **D1012** | **The amount required in the year ending 30th June, 2027 for capital expenses of the Office of the Deputy President in the following programmes** | **100,000,000** | **-** |
| | 0734000 Deputy President Services | 100,000,000 | - |
| **D1013** | **The amount required in the year ending 30th June, 2027 for capital expenses of the Office of the Prime Cabinet Secretary in the following programmes** | **-** | **-** |
| | 0755000 Government Coordination and Supervision | - | - |
| **D1014** | **The amount required in the year ending 30th June,** | **-** | **-** |

| (1) Vote No. | (2) Service or Purpose | (3) Supply | (4) Appropriation in Aid |
|---|---|---|---|
| | | Kshs. | Kshs. |
| | **Central Government** | | |
| | **Development Expenditure** | | |
| | **2027 for capital expenses of the State Department for Parliamentary Affairs in the following programmes** | | |
| | 0759000 Parliamentary Liaison and Legislative Affairs | - | - |
| | 0760000 Policy Coordination and Strategy | - | - |
| | 0761000 General Administration, Planning and Support Services | - | - |
| **D1016** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for Cabinet Affairs in the following programmes** | **-** | **-** |
| | 0758000 Cabinet Affairs Services | - | - |
| **D1017** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State House in the following programmes** | **1,027,000,000** | **-** |
| | 0704000 State House Affairs | 1,027,000,000 | - |
| **D1018** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for National Government Coordination in the following programmes** | **-** | **-** |
| | 0755000 Government Coordination and Supervision | - | - |
| **D1023** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for Correctional Services in the following programmes** | **1,072,400,000** | **-** |
| | 0623000 General Administration, Planning and Support Services | 100,000,000 | - |
| | 0627000 Prison Services | 782,630,000 | - |
| | 0628000 Probation & After Care Services | 189,770,000 | - |
| **D1024** | **The amount required in the year ending 30th June,** | **1,816,000,000** | **10,641,000,000** |

| (1) | (2) | (3) | (4) |
|---|---|---|---|
| **Vote No.** | **Service or Purpose** | **Supply** | **Appropriation in Aid** |
| | | **Kshs.** | **Kshs.** |
| | **Central Government** | | |
| | **Development Expenditure** | | |
| | **2027 for capital expenses of the State Department for Immigration and Citizen Services in the following programmes** | | |
| | 0605000 Migration & Citizen Services | 1,089,070,000 | 6,352,000,000 |
| | 0626000 Population Management Services | 726,930,000 | 3,989,000,000 |
| | 0631000 General Administration and Planning | - | 300,000,000 |
| **D1025** | **The amount required in the year ending 30th June, 2027 for capital expenses of the National Police Service in the following programmes** | **2,550,900,000** | **500,000,000** |
| | 0601000 Policing Services | 2,550,900,000 | 500,000,000 |
| **D1026** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for Internal Security & National Administration in the following programmes** | **9,835,495,454** | **-** |
| | 0629000 General Administration and Support Services | 8,680,000,000 | - |
| | 0630000 Policy Coordination Services | 80,000,000 | - |
| | 0632000 National Government Field Administration Services | 1,075,495,454 | - |
| **D1032** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for Devolution in the following programmes** | **10,499,300,000** | **160,000,000** |
| | 0712000 Devolution Services | 10,499,300,000 | 160,000,000 |
| **D1033** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for Special Programmes in the following programmes** | **165,000,000** | **-** |
| | 0776000 Disaster Risk Management | 165,000,000 | - |

| (1) | (2) | (3) | (4) |
|---|---|---|---|
| **Vote No.** | **Service or Purpose** | **Supply** | **Appropriation in Aid** |
| | | **Kshs.** | **Kshs.** |
| | **Central Government** | | |
| | **Development Expenditure** | | |
| **D1036** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for the ASALs and Regional Development in the following programmes** | **3,797,036,362** | **150,000,000** |
| | 0733000 Accelerated ASAL Development | 1,884,036,362 | 150,000,000 |
| | 0743000 General Administration, Planning and Support Services | - | - |
| | 1013000 Integrated Regional Development | 1,913,000,000 | - |
| **D1041** | **The amount required in the year ending 30th June, 2027 for capital expenses of the Ministry of Defence in the following programmes** | **4,000,000,000** | **6,634,400,000** |
| | 0801000 Defence | 3,700,000,000 | 6,634,400,000 |
| | 0802000 Civil Aid | - | - |
| | 0803000 General Administration, Planning and Support Services | - | - |
| | 0806000 Defence Industrialization | 300,000,000 | - |
| **D1053** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for Foreign Affairs in the following programmes** | **2,356,300,000** | **-** |
| | 0714000 General Administration Planning and Support Services | 243,100,000 | - |
| | 0715000 Foreign Relation and Diplomacy | 1,913,200,000 | - |
| | 0741000 Economic and Commercial Diplomacy | - | - |
| | 0742000 Foreign Policy Research, Capacity Dev and Technical Cooperation | 200,000,000 | - |
| **D1054** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for Diaspora Affairs in the following programmes** | **-** | **-** |

| (1) | (2) | (3) | (4) |
|---|---|---|---|
| **Vote No.** | **Service or Purpose** | **Supply** | **Appropriation in Aid** |
| | | **Kshs.** | **Kshs.** |
| | **Central Government** | | |
| | **Development Expenditure** | | |
| | 0752000 Management of Diaspora Affairs | - | - |
| **D1064** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for Technical Vocational Education and Training in the following programmes** | **3,258,478,990** | **5,360,664,417** |
| | 0505000 Technical Vocational Education and Training | 3,258,478,990 | 5,360,664,417 |
| | 0507000 Youth Training and Development | - | - |
| | 0508000 General Administration, Planning and Support Services | - | - |
| **D1065** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for Higher Education in the following programmes** | **6,572,536,931** | **2,015,041,639** |
| | 0504000 University Education | 6,572,536,931 | 2,015,041,639 |
| | 0508000 General Administration, Planning and Support Services | - | - |
| **D1066** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for Basic Education in the following programmes** | **17,375,154,541** | **994,000,000** |
| | 0501000 Primary Education | 9,454,154,541 | 734,000,000 |
| | 0502000 Secondary Education | 7,749,000,000 | 260,000,000 |
| | 0503000 Quality Assurance and Standards | 172,000,000 | - |
| | 0508000 General Administration, Planning and Support Services | - | - |
| **D1067** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for Science, Innovation and Research in the following programmes** | **-** | **-** |

| (1) | (2) | (3) | (4) |
|---|---|---|---|
| **Vote No.** | **Service or Purpose** | **Supply** | **Appropriation in Aid** |
| | | **Kshs.** | **Kshs.** |
| | **Central Government** | | |
| | **Development Expenditure** | | |
| | 0506000 Research, Science, Technology and Innovation | - | - |
| **D1071** | **The amount required in the year ending 30th June, 2027 for capital expenses of The National Treasury in the following programmes** | **38,065,562,977** | **9,257,350,748** |
| | 0717000 General Administration Planning and Support Services | 6,215,500,000 | 75,500,000 |
| | 0718000 Public Financial Management | 16,400,312,977 | 9,031,850,748 |
| | 0719000 Economic and Financial Policy Formulation and Management | 15,449,750,000 | 150,000,000 |
| | 0720000 Market Competition | - | - |
| **D1072** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for Economic Planning in the following programmes** | **61,945,900,000** | **50,000,000** |
| | 0771000 Monitoring and Evaluation Services | 56,000,000 | - |
| | 0707000 National Statistical Information Services | 48,800,000 | 50,000,000 |
| | 0709000 General Administration Planning and Support Services | - | - |
| | 0774000 Macro-economic Policy, National Planning and Research | 3,000,000 | - |
| | 0775000 Sectoral & Intergovernmental Development Planning Coordination | 61,838,100,000 | - |
| **D1073** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for Public Investments and Assets Management in the following programmes** | **322,700,000** | **-** |
| | 0777000 Public Investment & Portfolio Management | - | - |
| | 0778000 Public Pensions & Retirement Benefits Management | 42,700,000 | - |
| | 0779000 Government Assets Management | 280,000,000 | - |

| (1) | (2) | (3) | (4) |
|---|---|---|---|
| **Vote No.** | **Service or Purpose** | **Supply** | **Appropriation in Aid** |
| | | **Kshs.** | **Kshs.** |
| | **Central Government** | | |
| | **Development Expenditure** | | |
| | 0780000 General Administration, Planning and Support Services | - | - |
| **D1082** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for Medical Services in the following programmes** | **20,170,005,635** | **5,565,000,000** |
| | 0402000 National Referral & Specialized Services | 7,007,205,635 | 1,523,000,000 |
| | 0410000 Curative & Reproductive Maternal New Born Child Adolescent Health RMNCAH | 12,677,800,000 | 4,042,000,000 |
| | 0411000 Health Research and Innovations | 455,000,000 | - |
| | 0412000 General Administration | 30,000,000 | - |
| **D1083** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for Public Health and Professional Standards in the following programmes** | **8,200,090,908** | **1,296,200,000** |
| | 0406000 Preventive and Promotive Health Services | 6,915,880,000 | 1,296,200,000 |
| | 0407000 Health Resources Development and Innovation | 1,047,710,908 | - |
| | 0408000 Health Policy, Standards and Regulations | 206,400,000 | - |
| | 0412000 General Administration | 30,100,000 | - |
| **D1091** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for Roads in the following programmes** | **74,925,864,094** | **92,159,445,984** |
| | 0202000 Road Transport | 74,925,864,094 | 92,159,445,984 |
| **D1092** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for Transport in the following programmes** | **6,040,000,000** | **51,135,000,000** |
| | 0201000 General Administration, Planning and Support Services | 1,529,945,904 | 71,000,000 |

| (1) | (2) | (3) | (4) |
|---|---|---|---|
| **Vote No.** | **Service or Purpose** | **Supply** | **Appropriation in Aid** |
| | | **Kshs.** | **Kshs.** |
| | **Central Government** | | |
| | **Development Expenditure** | | |
| | 0203000 Rail Transport | 2,208,096,804 | 46,435,000,000 |
| | 0204000 Marine Transport | 1,950,000,000 | 4,200,000,000 |
| | 0216000 Road Safety | 351,957,292 | 429,000,000 |
| **D1093** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for Shipping and Maritime Affairs in the following programmes** | **766,000,000** | **1,085,000,000** |
| | 0220000 Shipping and Maritime Affairs | 766,000,000 | 1,085,000,000 |
| **D1094** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for Housing & Urban Development in the following programmes** | **21,896,451,961** | **110,766,000,000** |
| | 0102000 Housing Development and Human Settlement | 2,724,539,946 | 110,766,000,000 |
| | 0105000 Urban and Metropolitan Development | 19,171,912,015 | - |
| | 0106000 General Administration Planning and Support Services | - | - |
| **D1095** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for Public Works in the following programmes** | **1,787,000,000** | **50,000,000** |
| | 0103000 Public Buildings | 654,560,000 | - |
| | 0104000 Ocean, Rivers & Lakes Ecosystem Infrastructure | 1,090,440,000 | - |
| | 0106000 General Administration Planning and Support Services | - | - |
| | 0218000 Regulation and Development of the Construction Industry | 42,000,000 | 50,000,000 |
| **D1097** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for** | **650,994,444** | **-** |

| (1) | (2) | (3) | (4) |
|---|---|---|---|
| Vote No. | **Service or Purpose** | **Supply** | **Appropriation in Aid** |
| | | **Kshs.** | **Kshs.** |
| | **Central Government** | | |
| | **Development Expenditure** | | |
| | **Aviation and Aerospace Development in the following programmes** | | |
| | 0205000 Aviation and Aerospace Development | 650,994,444 | - |
| **D1104** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for Irrigation in the following programmes** | **9,763,831,083** | **750,030,000** |
| | 1014000 Irrigation and Land Reclamation | 1,110,361,083 | - |
| | 1023000 General Administration, Planning and Support Services | 60,000,000 | - |
| | 1026000 Irrigation and Drainage Development | 7,271,549,216 | 620,000,000 |
| | 1027000 Land Reclamation and Climate Resilience Irrigation Development | 1,321,920,784 | 130,030,000 |
| **D1109** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for Water & Sanitation in the following programmes** | **34,125,345,997** | **18,568,300,000** |
| | 1001000 General Administration, Planning and Support Services | 150,000,000 | - |
| | 1004000 Water Resources Management | 1,129,700,000 | 3,215,300,000 |
| | 1017000 Water and Sewerage Infrastructure Development | 30,706,800,000 | 15,353,000,000 |
| | 1015000 Water Storage and Flood Control | 2,138,845,997 | - |
| **D1112** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for Lands and Physical Planning in the following programmes** | **10,765,000,000** | **640,000,000** |
| | 0101000 Land Policy and Planning | 10,450,000,000 | 171,500,000 |
| | 0121000 Land Information Management | 315,000,000 | 468,500,000 |
| | 0122000 General Administration, Planning and Support Services | - | - |

| (1) Vote No. | (2) Service or Purpose | (3) Supply | (4) Appropriation in Aid |
|---|---|---|---|
| | | **Kshs.** | **Kshs.** |
| | **Central Government** | | |
| | **Development Expenditure** | | |
| **D1122** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for Information Communication Technology & Digital Economy in the following programmes** | **6,249,900,000** | **2,600,000,000** |
| | 0207000 General Administration Planning and Support Services | - | - |
| | 0210000 ICT Infrastructure Development | 5,505,713,662 | 2,600,000,000 |
| | 0217000 E-Government & Digital Economy Development | 362,178,138 | - |
| | 0222000 ICT Security & Data Protection Services | 382,008,200 | - |
| **D1123** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for Broadcasting & Telecommunications in the following programmes** | **397,439,754** | **-** |
| | 0207000 General Administration Planning and Support Services | - | - |
| | 0208000 Information and Communication Services | 347,439,754 | - |
| | 0209000 Mass Media Skills Development | 50,000,000 | - |
| **D1132** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for Sports in the following programmes** | **3,434,630,000** | **25,204,250,000** |
| | 0901000 Sports | 3,434,630,000 | 25,204,250,000 |
| **D1134** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for Culture, The Arts and Heritage in the following programmes** | **254,040,000** | **-** |
| | 0902000 Culture/ Heritage | 149,040,000 | - |

| (1) | (2) | (3) | (4) |
|---|---|---|---|
| **Vote No.** | **Service or Purpose** | **Supply** | **Appropriation in Aid** |
| | | **Kshs.** | **Kshs.** |
| | **Central Government** | | |
| | **Development Expenditure** | | |
| | 0903000 The Arts | - | - |
| | 0904000 Library Services | 40,000,000 | - |
| | 0905000 General Administration, Planning and Support Services | - | - |
| | 0916000 Public Records Management | 65,000,000 | - |
| | 0917000 Lottery Control, Licensing and Regulations | - | - |
| **D1135** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for Youth Affairs and Creative Economy in the following programmes** | **3,526,340,000** | **50,000,000** |
| | 0221000 Film Development Services | 33,530,000 | - |
| | 0711000 Youth Empowerment Services | 2,125,625,867 | 50,000,000 |
| | 0748000 Youth Development Services | 1,367,184,133 | - |
| | 0749000 General Administration, Planning and Support Services | - | - |
| **D1152** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for Energy in the following programmes** | **10,864,070,908** | **10,507,060,000** |
| | 0211000 General Administration Planning and Support Services | - | 796,000,000 |
| | 0212000 Power Generation | 300,000,000 | 636,000,000 |
| | 0213000 Power Transmission and Distribution | 8,744,070,908 | 7,751,060,000 |
| | 0214000 Alternative Energy Technologies | 1,820,000,000 | 1,324,000,000 |
| **D1162** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for Livestock Development in the following programmes** | **4,567,867,722** | **1,662,000,000** |
| | 0112000 Livestock Resources Management and Development | 4,567,867,722 | 1,662,000,000 |

| (1) | (2) | (3) | (4) |
|---|---|---|---|
| **Vote No.** | **Service or Purpose** | **Supply** | **Appropriation in Aid** |
| | | **Kshs.** | **Kshs.** |
| | **Central Government** | | |
| | **Development Expenditure** | | |
| **D1166** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for the Blue Economy and Fisheries in the following programmes** | **3,759,620,000** | **1,068,000,000** |
| | 0111000 Fisheries Development and Management | 3,361,720,000 | 525,000,000 |
| | 0117000 General Administration, Planning and Support Services | - | - |
| | 0118000 Development and Coordination of the Blue Economy | 397,900,000 | 543,000,000 |
| **D1169** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for Agriculture in the following programmes** | **39,358,602,087** | **3,734,000,000** |
| | 0107000 General Administration Planning and Support Services | 2,861,952,087 | 1,760,000,000 |
| | 0108000 Crop Development and Management | 36,196,650,000 | 1,674,000,000 |
| | 0109000 Agribusiness and Information Management | - | - |
| | 0120000 Agricultural Research & Development | 300,000,000 | 300,000,000 |
| **D1173** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for Cooperatives in the following programmes** | **551,760,000** | **-** |
| | 0304000 Cooperative Development and Management | 551,760,000 | - |
| **D1174** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for Trade in the following programmes** | **416,275,600** | **-** |
| | 0310000 Fair Trade Practices and Compliance of Standards | 67,508,293 | - |
| | 0311000 International Trade Development and Promotion | - | - |

| (1) | (2) | (3) | (4) |
|---|---|---|---|
| **Vote No.** | **Service or Purpose** | **Supply** | **Appropriation in Aid** |
| | | **Kshs.** | **Kshs.** |
| | **Central Government** | | |
| | **Development Expenditure** | | |
| | 0312000 General Administration, Planning and Support Services | - | - |
| | 0325000 Domestic Trade and Regulation | 348,767,307 | - |
| **D1175** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for Industry in the following programmes** | **3,577,550,000** | **-** |
| | 0301000 General Administration Planning and Support Services | - | - |
| | 0320000 Industrial Promotion and Development | 2,827,550,000 | - |
| | 0321000 Standards and Quality Infrastructure & Research | 750,000,000 | - |
| **D1176** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for Micro, Small and Medium Enterprises Development in the following programmes** | **3,194,815,000** | **200,000,000** |
| | 0316000 Promotion and Development of MSMEs | 3,094,815,000 | 200,000,000 |
| | 0317000 Product and Market Development for MSMEs | - | - |
| | 0318000 Digitization and Financial Inclusion for MSMEs | 100,000,000 | - |
| | 0319000 General Administration, Planning and Support Services | - | - |
| **D1177** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for Investment Promotion in the following programmes** | **3,106,026,000** | **300,000,000** |
| | 0322000 Investment Development and Promotion | 3,106,026,000 | 300,000,000 |
| **D1184** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for Labour and Skills Development in the following programmes** | **1,690,280,000** | **-** |

| (1) | (2) | (3) | (4) |
|---|---|---|---|
| **Vote No.** | **Service or Purpose** | **Supply** | **Appropriation in Aid** |
| | | **Kshs.** | **Kshs.** |
| | **Central Government** | | |
| | **Development Expenditure** | | |
| | 0910000 General Administration Planning and Support Services | - | - |
| | 0906000 Labour, Employment and Safety Services | 75,280,000 | - |
| | 0907000 Manpower Development, Industrial Skills & Productivity Management | 1,615,000,000 | - |
| **D1185** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for Social Protection and Senior Citizens Affairs in the following programmes** | **1,908,000,000** | **-** |
| | 0908000 Social Development and Disability Inclusion | 108,000,000 | - |
| | 0909000 National Social Safety Net | 1,800,000,000 | - |
| | 0914000 General Administration, Planning and Support Services | - | - |
| **D1186** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for Children Services in the following programmes** | **740,000,000** | **-** |
| | 0918000 Child Protection, Rights and Family Support | 740,000,000 | - |
| **D1192** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for Mining in the following programmes** | **152,300,000** | **325,700,000** |
| | 1007000 General Administration Planning and Support Services | - | - |
| | 1009000 Mineral Resources Management | - | 203,000,000 |
| | 1021000 Geological Survey and Geoinformation Management | 152,300,000 | 122,700,000 |
| **D1193** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for** | **-** | **150,000,000** |

| (1) | (2) | (3) | (4) |
|---|---|---|---|
| **Vote No.** | **Service or Purpose** | **Supply** | **Appropriation in Aid** |
| | | **Kshs.** | **Kshs.** |
| | **Central Government** | | |
| | **Development Expenditure** | | |
| | **Petroleum in the following programmes** | | |
| | 0215000 Exploration and Distribution of Oil and Gas | - | 150,000,000 |
| **D1202** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for Tourism in the following programmes** | **77,000,000** | **5,941,000,000** |
| | 0313000 Tourism Promotion and Marketing | - | - |
| | 0314000 Tourism Product Development and Diversification | 77,000,000 | 5,941,000,000 |
| | 0315000 General Administration, Planning and Support Services | - | - |
| **D1203** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for Wildlife in the following programmes** | **1,830,000,000** | **-** |
| | 1019000 Wildlife Conservation and Management | 1,830,000,000 | - |
| **D1212** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for Gender and Affirmative Action in the following programmes** | **5,124,800,000** | **-** |
| | 0911000 Community Development | 5,011,800,000 | - |
| | 0912000 Gender Empowerment | 113,000,000 | - |
| | 0913000 General Administration, Planning and Support Services | - | - |
| **D1213** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for Public Service and Human Capital Development in the following programmes** | **2,112,929,272** | **400,000,000** |
| | 0710000 Public Service Transformation | 404,629,272 | - |

| (1) | (2) | (3) | (4) |
|---|---|---|---|
| **Vote No.** | **Service or Purpose** | **Supply** | **Appropriation in Aid** |
| | | **Kshs.** | **Kshs.** |
| | **Central Government** | | |
| | **Development Expenditure** | | |
| | 0709000 General Administration Planning and Support Services | - | - |
| | 0747000 National Youth Service | 141,500,000 | - |
| | 0781000 Human Resource Management and Development | 1,566,800,000 | 400,000,000 |
| **D1221** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for East African Community Affairs in the following programmes** | **-** | **-** |
| | 0305000 East African Affairs and Regional Integration | - | - |
| **D1253** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for Justice Human Rights and Constitutional Affairs in the following programmes** | **-** | **-** |
| | 0633000 Governance, Human Rights and Constitutional Affairs | - | - |
| **D1331** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for Environment & Climate Change in the following programmes** | **6,225,000,000** | **-** |
| | 1002000 Environment Management and Protection | 5,891,000,000 | - |
| | 1010000 General Administration, Planning and Support Services | 50,000,000 | - |
| | 1012000 Meteorological Services | 284,000,000 | - |
| **D1332** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Department for Forestry in the following programmes** | **8,121,000,000** | **910,000,000** |
| | 1018000 Forests Development, Management and Conservation | 8,121,000,000 | 910,000,000 |

| (1) Vote No. | (2) Service or Purpose | (3) Supply | (4) Appropriation in Aid |
|---|---|---|---|
| | | **Kshs.** | **Kshs.** |
| | **Central Government** | | |
| | **Development Expenditure** | | |
| | 1024000 Agroforestry and Commercial Forestry Development | - | - |
| | 1025000 General Administration, Planning and Support Services | - | - |
| | **CLASS SUB-TOTAL** | **466,401,795,720** | **370,829,442,788** |
| | **CLUSTER SUB-TOTAL** | **1,545,115,400,805** | **733,426,695,556** |

| (1) Vote No. | (2) Service or Purpose | (3) Supply | (4) Appropriation in Aid |
|---|---|---|---|
| | | **Kshs.** | **Kshs.** |
| | **Commissions** | | |
| | **Recurrent Expenditure** | | |
| **R1252** | **The amount required in the year ending 30th June, 2027 for current expenses of the State Law Office in the following programmes** | **5,058,083,884** | **611,980,000** |
| | 0606000 Legal Services | 4,232,945,727 | 595,080,000 |
| | 0609000 General Administration, Planning and Support Services | 825,138,157 | 16,900,000 |
| **R1261** | **The amount required in the year ending 30th June, 2027 for current expenses of The Judiciary in the following programmes** | **27,071,354,027** | **13,145,000** |
| | 0610000 Dispensation of Justice | 27,071,354,027 | 13,145,000 |
| **R1271** | **The amount required in the year ending 30th June, 2027 for current expenses of the Ethics and Anti- Corruption Commission in the following programmes** | **4,959,966,780** | **13,700,000** |
| | 0611000 Ethics and Anti-Corruption | 4,959,966,780 | 13,700,000 |
| **R1281** | **The amount required in the year ending 30th June, 2027 for current expenses of the National Intelligence Service in** | **64,085,000,000** | **-** |

| (1) Vote No. | (2) Service or Purpose | (3) Supply | (4) Appropriation in Aid |
|---|---|---|---|
| | | Kshs. | Kshs. |
| | **Commissions** | | |
| | **Recurrent Expenditure** | | |
| | **the following programmes** | | |
| | 0804000 National Security Intelligence | 64,085,000,000 | - |
| **R1291** | **The amount required in the year ending 30th June, 2027 for current expenses of the Office of the Director of Public Prosecutions in the following programmes** | **6,543,830,000** | **7,500,000** |
| | 0612000 Public Prosecution Services | 6,543,830,000 | 7,500,000 |
| **R1311** | **The amount required in the year ending 30th June, 2027 for current expenses of the Office of the Registrar of Political Parties in the following programmes** | **2,479,350,918** | **-** |
| | 0614000 Registration, Regulation and Funding of Political Parties | 2,479,350,918 | - |
| **R1321** | **The amount required in the year ending 30th June, 2027 for current expenses of the Witness Protection Agency in the following programmes** | **979,448,754** | **-** |
| | 0615000 Witness Protection | 979,448,754 | - |
| **R2011** | **The amount required in the year ending 30th June, 2027 for current expenses of the Kenya National Commission on Human Rights in the following programmes** | **593,029,690** | **-** |
| | 0616000 Protection and Promotion of Human Rights | 593,029,690 | - |
| **R2021** | **The amount required in the year ending 30th June, 2027 for current expenses of the National Land Commission in the following programmes** | **5,930,490,405** | **-** |
| | 0119000 Land Administration and Management | 5,930,490,405 | - |
| **R2031** | **The amount required in the year ending 30th** | **24,903,340,000** | **-** |

| (1) | (2) | (3) | (4) |
|---|---|---|---|
| **Vote No.** | **Service or Purpose** | **Supply** | **Appropriation in Aid** |
| | | **Kshs.** | **Kshs.** |
| | **Commissions** | | |
| | **Recurrent Expenditure** | | |
| | **June, 2027 for current expenses of the Independent Electoral and Boundaries Commission in the following programmes** | | |
| | 0617000 Management of Electoral Processes | 24,903,340,000 | - |
| **R2041** | **The amount required in the year ending 30th June, 2027 for current expenses of the Parliamentary Service Commission in the following programmes** | **1,999,865,359** | **-** |
| | 0765000 General Administration, Planning and Support Services | 1,709,931,954 | - |
| | 0766000 Human Resource Management and Development | 289,933,405 | - |
| **R2042** | **The amount required in the year ending 30th June, 2027 for current expenses of the National Assembly in the following programmes** | **31,043,600,000** | **-** |
| | 0721000 National Legislation, Representation and Oversight | 31,043,600,000 | - |
| **R2043** | **The amount required in the year ending 30th June, 2027 for current expenses of the Parliamentary Joint Services in the following programmes** | **7,448,410,806** | **24,000,000** |
| | 0723000 General Administration, Planning and Support Services | 7,214,410,806 | 4,000,000 |
| | 0746000 Legislative Training Research & Knowledge Management | 234,000,000 | 20,000,000 |
| **R2044** | **The amount required in the year ending 30th June, 2027 for current expenses of the Senate in the following programmes** | **8,581,167,797** | **-** |
| | 0767000 Senate Legislation and Oversight | 3,360,000,000 | - |

| (1) | (2) | (3) | (4) |
|---|---|---|---|
| **Vote No.** | **Service or Purpose** | **Supply** | **Appropriation in Aid** |
| | | **Kshs.** | **Kshs.** |
| | **Commissions** | | |
| | **Recurrent Expenditure** | | |
| | 0768000 Senate Representation, Liaison and Intergovernmental Relations | 2,276,000,000 | - |
| | 0769000 General Administration, Planning and Support Services | 2,945,167,797 | - |
| **R2051** | **The amount required in the year ending 30th June, 2027 for current expenses of the Judicial Service Commission in the following programmes** | **967,400,000** | **-** |
| | 0619000 General Administration, Planning and Support Services | 967,400,000 | - |
| **R2061** | **The amount required in the year ending 30th June, 2027 for current expenses of the Commission on Revenue Allocation in the following programmes** | **421,027,708** | **-** |
| | 0737000 Inter-Governmental Transfers and Financial Matters | 421,027,708 | - |
| **R2071** | **The amount required in the year ending 30th June, 2027 for current expenses of the Public Service Commission in the following programmes** | **3,712,049,000** | **24,000,000** |
| | 0725000 General Administration, Planning and Support Services | 1,005,917,548 | 10,000,000 |
| | 0726000 Human Resource management and Development | 2,395,984,060 | 14,000,000 |
| | 0727000 Governance and National Values | 158,906,392 | - |
| | 0744000 Performance and Productivity Management | 85,976,172 | - |
| | 075000 Administration of Quasi-Judicial Functions | 65,264,828 | - |
| **R2081** | **The amount required in the year ending 30th June, 2027 for current expenses of the Salaries and Remuneration** | **1,014,395,492** | **-** |

| (1) Vote No. | (2) Service or Purpose | (3) Supply | (4) Appropriation in Aid |
|---|---|---|---|
| | | Kshs. | Kshs. |
| | **Commissions** | | |
| | **Recurrent Expenditure** | | |
| | **Commission in the following programmes** | | |
| | 0728000 Salaries and Remuneration Management | 1,014,395,492 | - |
| **R2091** | **The amount required in the year ending 30th June, 2027 for current expenses of the Teachers Service Commission in the following programmes** | **422,510,320,950** | **1,000,000,000** |
| | 0509000 Teacher Resource Management | 413,394,660,000 | 100,955,058 |
| | 0510000 Governance and Standards | 952,305,638 | 69,140,372 |
| | 0511000 General Administration, Planning and Support Services | 8,163,355,312 | 829,904,570 |
| **R2101** | **The amount required in the year ending 30th June, 2027 for current expenses of the National Police Service Commission in the following programmes** | **1,578,511,626** | **-** |
| | 0620000 National Police Service Human Resource Management | 1,578,511,626 | - |
| **R2111** | **The amount required in the year ending 30th June, 2027 for current expenses of the Auditor General in the following programmes** | **9,104,300,000** | **422,000,000** |
| | 0729000 Audit Services | 9,104,300,000 | 422,000,000 |
| **R2121** | **The amount required in the year ending 30th June, 2027 for current expenses of the Controller of Budget in the following programmes** | **933,427,243** | **2,000,000** |
| | 0730000 Control and Management of Public finances | 933,427,243 | 2,000,000 |
| **R2131** | **The amount required in the year ending 30th June, 2027 for current expenses of the Commission on** | **694,567,402** | **-** |

| (1) Vote No. | (2) Service or Purpose | (3) Supply | (4) Appropriation in Aid |
|---|---|---|---|
| | | Kshs. | Kshs. |
| | **Commissions** | | |
| | **Recurrent Expenditure** | | |
| | **Administrative Justice in the following programmes** | | |
| | 0731000 Promotion of Administrative Justice | 694,567,402 | - |
| **R2141** | **The amount required in the year ending 30th June, 2027 for current expenses of the National Gender and Equality Commission in the following programmes** | **667,738,000** | **-** |
| | 0621000 Promotion of Gender Equality and Freedom from Discrimination | 667,738,000 | - |
| **R2151** | **The amount required in the year ending 30th June, 2027 for current expenses of the Independent Policing Oversight Authority in the following programmes** | **1,561,610,040** | **-** |
| | 0622000 Policing Oversight Services | 1,561,610,040 | - |
| | **CLASS SUB-TOTAL** | **634,842,285,881** | **2,118,325,000** |

| (1) Vote No. | (2) Service or Purpose | (3) Supply | (4) Appropriation in Aid |
|---|---|---|---|
| | | Kshs. | Kshs. |
| | **Commissions** | | |
| | **Development Expenditure** | | |
| **D1252** | **The amount required in the year ending 30th June, 2027 for capital expenses of the State Law Office in the following programmes** | **300,000,000** | **-** |
| | 0606000 Legal Services | 20,000,000 | - |
| | 0609000 General Administration, Planning and Support Services | 280,000,000 | - |
| **D1261** | **The amount required in the year ending 30th June, 2027 for capital expenses of The** | **1,676,926,946** | **653,000,000** |

| (1) | (2) | (3) | (4) |
|---|---|---|---|
| **Vote No.** | **Service or Purpose** | **Supply** | **Appropriation in Aid** |
| | | **Kshs.** | **Kshs.** |
| | **Commissions** | | |
| | **Development Expenditure** | | |
| | **Judiciary in the following programmes** | | |
| | 0610000 Dispensation of Justice | 1,676,926,946 | 653,000,000 |
| **D1271** | **The amount required in the year ending 30th June, 2027 for capital expenses of the Ethics and Anti- Corruption Commission in the following programmes** | **123,000,000** | **-** |
| | 0611000 Ethics and Anti-Corruption | 123,000,000 | - |
| **D1281** | **The amount required in the year ending 30th June, 2027 for capital expenses of the National Intelligence Service in the following programmes** | **-** | **-** |
| | 0804000 National Security Intelligence | - | - |
| **D1291** | **The amount required in the year ending 30th June, 2027 for capital expenses of the Office of the Director of Public Prosecutions in the following programmes** | **491,000,000** | **-** |
| | 0612000 Public Prosecution Services | 491,000,000 | - |
| **D1311** | **The amount required in the year ending 30th June, 2027 for capital expenses of the Office of the Registrar of Political Parties in the following programmes** | **-** | **-** |
| | 0614000 Registration, Regulation and Funding of Political Parties | - | - |
| **D1321** | **The amount required in the year ending 30th June, 2027 for capital expenses of the Witness Protection Agency in the following programmes** | **-** | **-** |
| | 0615000 Witness Protection | - | - |
| **D2011** | **The amount required in the year ending 30th** | **-** | **-** |

| (1) | (2) | (3) | (4) |
|---|---|---|---|
| **Vote No.** | **Service or Purpose** | **Supply** | **Appropriation in Aid** |
| | | **Kshs.** | **Kshs.** |
| | **Commissions** | | |
| | **Development Expenditure** | | |
| | **June, 2027 for capital expenses of the Kenya National Commission on Human Rights in the following programmes** | | |
| | 0616000 Protection and Promotion of Human Rights | - | - |
| **D2021** | **The amount required in the year ending 30th June, 2027 for capital expenses of the National Land Commission in the following programmes** | **840,490,000** | **-** |
| | 0119000 Land Administration and Management | 840,490,000 | - |
| **D2031** | **The amount required in the year ending 30th June, 2027 for capital expenses of the Independent Electoral and Boundaries Commission in the following programmes** | **61,700,000** | **-** |
| | 0617000 Management of Electoral Processes | 61,700,000 | - |
| **D2041** | **The amount required in the year ending 30th June, 2027 for capital expenses of the Parliamentary Service Commission in the following programmes** | **-** | **-** |
| | 0765000 General Administration, Planning and Support Services | - | - |
| | 0766000 Human Resource Management and Development | - | - |
| **D2042** | **The amount required in the year ending 30th June, 2027 for capital expenses of the National Assembly in the following programmes** | **-** | **-** |
| | 0721000 National Legislation, Representation and Oversight | - | - |
| **D2043** | **The amount required in the year ending 30th** | **1,915,000,000** | **-** |

| (1) | (2) | (3) | (4) |
|---|---|---|---|
| **Vote No.** | **Service or Purpose** | **Supply** | **Appropriation in Aid** |
| | | **Kshs.** | **Kshs.** |
| | **Commissions** | | |
| | **Development Expenditure** | | |
| | **June, 2027 for capital expenses of the Parliamentary Joint Services in the following programmes** | | |
| | 0723000 General Administration, Planning and Support Services | 1,915,000,000 | - |
| | 0746000 Legislative Training Research & Knowledge Management | - | - |
| **D2044** | **The amount required in the year ending 30th June, 2027 for capital expenses of the Senate in the following programmes** | **-** | **-** |
| | 0767000 Senate Legislation and Oversight | - | - |
| | 0768000 Senate Representation, Liaison and Intergovernmental Relations | - | - |
| | 0769000 General Administration, Planning and Support Services | - | - |
| **D2051** | **The amount required in the year ending 30th June, 2027 for capital expenses of the Judicial Service Commission in the following programmes** | **-** | **-** |
| | 0619000 General Administration, Planning and Support Services | - | - |
| **D2061** | **The amount required in the year ending 30th June, 2027 for capital expenses of the Commission on Revenue Allocation in the following programmes** | **97,988,996** | **-** |
| | 0737000 Inter-Governmental Transfers and Financial Matters | 97,988,996 | - |
| **D2071** | **The amount required in the year ending 30th June, 2027 for capital expenses of the Public Service Commission in** | **-** | **-** |

| (1) | (2) | (3) | (4) |
|---|---|---|---|
| **Vote No.** | **Service or Purpose** | **Supply** | **Appropriation in Aid** |
| | | **Kshs.** | **Kshs.** |
| | **Commissions** | | |
| | **Development Expenditure** | | |
| | **the following programmes** | | |
| | 0725000 General Administration, Planning and Support Services | - | - |
| | 0726000 Human Resource management and Development | - | - |
| | 0727000 Governance and National Values | - | - |
| | 0744000 Performance and Productivity Management | - | - |
| | 075000 Administration of Quasi-Judicial Functions | - | - |
| **D2081** | **The amount required in the year ending 30th June, 2027 for capital expenses of the Salaries and Remuneration Commission in the following programmes** | **-** | **-** |
| | 0728000 Salaries and Remuneration Management | - | - |
| **D2091** | **The amount required in the year ending 30th June, 2027 for capital expenses of the Teachers Service Commission in the following programmes** | **742,000,000** | **-** |
| | 0509000 Teacher Resource Management | 680,000,000 | - |
| | 0510000 Governance and Standards | - | - |
| | 0511000 General Administration, Planning and Support Services | 62,000,000 | - |
| **D2101** | **The amount required in the year ending 30th June, 2027 for capital expenses of the National Police Service Commission in the following programmes** | **-** | **-** |
| | 0620000 National Police Service Human Resource Management | - | - |
| **D2111** | **The amount required in the year ending 30th** | **303,100,000** | **-** |

| (1) Vote No. | (2) Service or Purpose | (3) Supply | (4) Appropriation in Aid |
|---|---|---|---|
| | | Kshs. | Kshs. |
| | **Commissions** | | |
| | **Development Expenditure** | | |
| | **June, 2027 for capital expenses of the Auditor General in the following programmes** | | |
| | 0729000 Audit Services | 303,100,000 | - |
| **D2121** | **The amount required in the year ending 30th June, 2027 for capital expenses of the Controller of Budget in the following programmes** | **-** | **-** |
| | 0730000 Control and Management of Public finances | - | - |
| **D2131** | **The amount required in the year ending 30th June, 2027 for capital expenses of the Commission on Administrative Justice in the following programmes** | **-** | **-** |
| | 0731000 Promotion of Administrative Justice | - | - |
| **D2141** | **The amount required in the year ending 30th June, 2027 for capital expenses of the National Gender and Equality Commission in the following programmes** | **-** | **-** |
| | 0621000 Promotion of Gender Equality and Freedom from Discrimination | - | - |
| **D2151** | **The amount required in the year ending 30th June, 2027 for capital expenses of the Independent Policing Oversight Authority in the following programmes** | **-** | **-** |

| (1) | (2) | (3) | (4) |
|---|---|---|---|
| **Vote No.** | **Service or Purpose** | **Supply** | **Appropriation in Aid** |
| | | **Kshs.** | **Kshs.** |
| | **Commissions** | | |
| | **Development Expenditure** | | |
| | 0622000 Policing Oversight Services | - | - |
| | **CLASS SUB-TOTAL** | **6,551,205,942** | **653,000,000** |
| | **CLUSTER SUB-TOTAL** | **641,393,491,823** | **2,771,325,000** |
| | **GRAND TOTAL** | **2,186,508,892,628** | **736,198,020,556** |

*(Chairperson, Budget and Appropriation Committee)*

Question of the amendment proposed;

There being no debate arising;

Question of the amendment put and agreed to.

Schedule as amended - agreed to.

Clauses 3 - agreed to.

Clause 2 - amendment proposed;

**THAT,** Clause 2 of the Bill be amended by deleting the words "two trillion one hundred eighty-seven billion five hundred eight million eight hundred ninety-two thousand six hundred twenty-eight" appearing after the words "the sum of" and substituting therefor the words "two trillion one hundred eighty-six billion five hundred eight million eight hundred ninety-two thousand six hundred twenty-eight.

*(Chairperson, Budget and Appropriation Committee)*

Question of the amendment proposed;

There being no debate arising;

Question of the amendment put and agreed to;

Clause 2 as amended - agreed to.

Title - agreed to.

Clause 1 - agreed to.

Bill to be reported with amendments.

**10. HOUSE RESUMED** - the Hon. Speaker in the Chair

**(i) The Finance Bill (National Assembly Bill No. 26 of 2026)**

Bill reported with amendments;

Motion made and Question proposed—

> **THAT,** the House do agree with the Report of the Committee of the Whole House on its consideration of the Finance Bill (National Assembly Bill No. 26 of 2026).

*(Chairperson, Departmental Committee on Finance and National Planning)*

There being no debate arising;

Question put and agreed to.

Motion made and Question proposed—

> **THAT,** the Finance Bill (National Assembly Bill No. 26 of 2026) be now read a Third Time.

*(Chairperson, Departmental Committee on Finance and National Planning)*

There being no debate arising;

Question put and agreed to.

And over thirty Members having stood in their places claiming a Division pursuant to the provisions of Standing Order 72(1)(b);

The Speaker directed that electronic voting be undertaken pursuant to the provisions of Standing Order 70(1) and directed that the Division Bell be rung for ten minutes pursuant to the provisions of Standing Order 70(2);

Hon. (Dr.) Robert Pukose was nominated as the Vote Teller for the "Ayes" and Hon. Julius Mawathe was nominated as the Vote Teller for the "Noes";

The House proceeded to vote electronically on the Question;

Thereafter, the Speaker directed that Members who could not vote electronically to vote manually, pursuant to provisions of Standing Order 71;

Thereupon, several Members voted manually;

**Declaration of Results**

The Speaker announced the results of the Division as follows:

| S/No. | Mode of Voting | Ayes | Noes | Abstentions |
|---|---|---|---|---|
| (1) | Electronic voting | 103 | 36 | 0 |
| (2) | Manual Voting | 19 | 04 | 0 |
| | **Total Tally** | **122** | **40** | **0** |

Thereupon, the Speaker declared that the "Ayes" have it.

Bill read a Third Time and passed.

**(ii) The Appropriation Bill (National Assembly Bill No. 36 of 2026)**

Bill reported with amendments;

Motion made and Question proposed –

**THAT,** the House do agree with the Report of the Committee of the Whole House on its consideration of the Appropriation Bill (National Assembly Bill No. 36 of 2026).

*(Chairperson, Budget and Appropriations Committee)*

There being no debate arising;

Question put and agreed to.

Motion made and Question proposed;

**THAT,** the Appropriation Bill (National Assembly Bill No. 36 of 2026) be now read a Third Time.

*(Chairperson, Budget and Appropriations Committee)*

There being no debate arising;

Question put and agreed to.

Bill read a Third Time and passed.

And the time being twenty-two minutes past Nine O'clock, the Speaker adjourned the House without Question put pursuant to the Standing Orders.

**11. HOUSE ROSE** - at twenty-two minutes past Nine O'clock

**M E M O R A N D U M**

The Speaker will take the Chair on
Tuesday, 23rd June 2026 at 2.30p.m.

--x--