

REPUBLIC OF KENYA



APPROVED
RT. HON. SEN
AMASON J. KINGI

27/7/23

THIRTEENTH PARLIAMENT-SECOND SESSION

THE SENATE

REPORT OF THE STANDING COMMITTEE ON FINANCE AND BUDGET

ON

PAPERS LAID	
DATE	27/7/2023
TABLED BY	Chairperson
COMMITTEE	Finance & Budget
CLERK AT THE TABLE	Chesop.

ON THE COUNTY GOVERNMENTS' (EQUITABLE SHARE) CASH
DISBURSEMENT SCHEDULE FOR THE FINANCIAL YEAR 2023/24

Rt. Hon. Speaker
You may approve for tabling:
J. M. Nyegenye, C.B.S.,
Clerk of the senate/secretary, PSC
Date: *27/07/23*

Chesop

*Forwarded & recommended for
approval for tabling
27/07/2023*

CLERK CHAMBERS
THE SENATE
PARLIAMENT OF KENYA
NAIROBI

JULY 2023

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PREFACE

Mandate and Functions of the Committee

Article 124 of the Constitution of Kenya, provides for the establishment of Committees by either House of Parliament. Committees are central to the workings, roles and functions of Parliament as set out in Article 94 and more specifically in Article 96 of the Constitution as regards to the Senate.

Parliamentary committees consider policy issues, scrutinize the workings and expenditures of the national and county governments and examine proposals for legislation. The end results of these processes are reports to the House in plenary on inquiry of certain issues under the mandate of a particular committee.

The Senate Standing Committee on Finance and Budget is established under section 8(1) of the Public Finance Management Act, 2012 and standing order 212(3) of the Standing Orders of the Senate and is mandated to -

- a) *To investigate, inquire into and report on all matters relating to coordination, control and monitoring of the county budgets and to examine –*
 - i) *the Budget Policy Statement presented to the Senate;*
 - ii) *report on the Budget allocated to Constitutional Commissions and independent offices;*
 - iii) *the Division of Revenue Bill, County Allocation of Revenue Bill, and cash disbursement schedule for county governments.*
 - iv) *To consider all matters related to resolutions and Bills for appropriations, share of national revenue amongst the counties and all matters concerning the National Budget, including public finance and monetary policies and public debt, planning and development policy; and*

- b) *To pursuant to Article 228 (6) of the Constitution, to examine the report of the Controller of Budget on the implementation of the budgets of county governments.*

MEMBERSHIP OF THE COMMITTEE

Following the constitution of the Standing Committees of the Senate of the Thirteenth (13th) Parliament on Thursday, 13th October, 2022, the Senate Standing Committee on Finance and Budget as currently constituted comprises the following Members-

- | | | |
|---|---|-------------------------|
| 1) Sen. (Capt.) Ali Ibrahim Roba, EGH, MP | - | Chairperson |
| 2) Sen. Maureen Tabitha Mutinda, MP | - | Vice-Chairperson |
| 3) Sen. (Dr.) Boni Khalwale, CBS, MP | - | Member |
| 4) Sen. Joyce Chepkoech Korir, MP | - | Member |
| 5) Sen. Tabitha Karanja Keroche, MP | - | Member |
| 6) Sen. Mohamed Faki Mwinyihaji, MP | - | Member |
| 7) Sen. Richard Momoima Onyonka, MP | - | Member |
| 8) Sen. Shakila Abdalla Mohamed, MP | - | Member |
| 9) Sen. Eddy Gicheru Oketch, MP | - | Member |

Executive Summary

The County Governments Cash Disbursement Schedule, submitted to the Senate by the National Treasury pursuant to Section 17 of the Public Financial Management Act, 2012, ensures timely monthly transfers of funds from the Consolidated Fund to respective County Revenue Funds (CRF).

The Schedule serves as a guide and facilitates a predictable flow of county funds, enabling counties to undertake critical functions and service delivery to citizens.

The Schedule ensures implementation of Article 219 of the Constitution which expressly provides that counties' share of revenue raised by the National Government shall be transferred to the county governments without undue delay and without deduction, except when the transfer has been stopped under Article 225 (stoppage of transfer for material breaches).

Following the enactment of the County Allocation of Revenue Act, 2023 containing allocations for each County, the Cash Disbursement Schedule for the Financial Year 2023/24 was submitted to the Senate by the National Treasury on 6th July, 2023 for consideration.

The Schedule was tabled in the House on Tuesday, 18th July, 2023 and committed to the Standing Committee on Finance and Budget pursuant to standing order 189(2) of the Senate Standing Orders.

The Committee considered the Cash Disbursement Schedule on 18th July, 2023, and noted that-

- a) There is was disconnect between the legal timelines for approval of Cash disbursement schedules and the approval of the County Allocation of Revenue Bill. This is because the County Allocation of Revenue Act informs the preparation of the Cash Disbursement Schedule, hence if the approval of CARB delays, the cash disbursement schedule cannot be prepared, submitted, approved and published in the *Gazette* by 30th May as required in section 17(7) of the PFM Act, 2012.

b) The failure by the National Treasury to adhere to approved Cash Disbursement Schedule hinders proper financing of county government programmes and implementation of projects. These delays in the disbursement to counties negatively impact the operations and service delivery as well as priority funding.

Having considered the County Governments Cash Disbursement, the Committee recommends that the Senate approves the County Governments (Equitable Share) Cash Disbursement Schedule for the Financial Year 2023/24 as tabled in the Senate on 18th July, 2023.

Acknowledgments

The Committee appreciates the National Treasury's timely submission of the County Governments Cash Disbursement Schedule for budget execution by the county governments.

The Committee thanks the Offices of the Speaker and Clerk of the Senate for the support extended to the Committee in the execution of its mandate.

Appreciation also goes to all Members of the Committee for their patience, sacrifice and commitment to complete the assigned tasks within the stipulated timelines.

It is now my pleasant duty and privilege, on behalf of the Standing Committee on Finance and Budget, to present to the Senate, the Report of the Committee on the County Governments (Equitable Share) Cash Disbursement Schedule for the Financial Year 2023/24.

Signature..........Date....26/07/2023

SEN. (CAPT.) ALI IBRAHIM ROBA, EGH, MP,

CHAIRPERSON,

STANDING COMMITTEE ON FINANCE AND BUDGET

1.0 Overview

1.1 Introduction

1. Article 218 of the Constitution provides for the annual enactment of the Division of Revenue Act and the County Allocation of Revenue Act. Subsequently, Section 17 (6) and (7) of the Public Finance Management (PFM) Act provides that the National Treasury shall, at the beginning of every month, and in any event not later than the 15th day from the commencement of the month, disburse monies to county governments. This is on the basis of a disbursement schedule prepared by the National Treasury in consultation with the Intergovernmental Budget and Economic Council (IBEC) and approved by the Senate.
2. Approval of the County Governments Cash Disbursement Schedule by the Senate enables the release and transfer of respective equitable share to CRF as outlined in the Annual County Allocation of Revenue Act, 2023.
3. The National Treasury submitted the disbursement schedules for FY 2023/24 for approval by the Senate. According to standing order 189 of the Senate Standing Orders, the cash disbursement schedule for the County governments shall be submitted not later than fifteen days following the enactment of the County Allocation of Revenue Bill.
4. The preparation of the Schedule is informed by the National Treasury projections on revenue collection performance. The indicated amounts in the schedules are in line with the allocations provided in the County Allocation of Revenue Act, 2023 and spread across the 12 months of the fiscal year.

1.2 Analysis of the Equitable Share Cash Disbursement for FY 2023/24

1. The disbursement schedule indicates the total allocation to each individual county government and this conforms to the allocations provided in the County Allocation of Revenue Act, 2023. The total allocation to the counties is Kshs. 385.425 billion which is similar to the county equitable share allocation contained in the Division of Revenue Act, 2023.
2. The schedule indicates the amount which each county is expected to receive by the 15th of every month in the course of the financial year. Over this period, which runs from the 15th July, 2023 to 15th June, 2024, the monthly disbursement will be at an average of 8 percent on average of the total allocation. The month of April, 2024 has the highest proportion which is proposed to be 9 percent of the total allocation.
3. The average monthly remittances to counties will be Kshs.32.1 billion. However, this is in an alternating basis where Counties will receive Kshs.30.8 billion in one month and Kshs.32.8 billion in the following month. As earlier indicated in the month of April 2024 counties will receive the highest monthly transfer which is of Kshs.34.7 billion.
4. In quarterly basis, in the first quarter of FY 2023/24, Counties will receive Kshs.96.4 billion, second quarter Kshs.94.3 billion, third quarter Kshs.96.4 and fourth quarter 98.3 billion.
5. The National Treasury has indicated that the cash disbursement schedule is pegged on the performance of revenue raised at the National Government level.
6. Below is a table indicating the monthly and cumulative equitable share transfers to the county governments.

Table 1: Monthly and Cumulative transfers of equitable share to Counties.				
Proposed Date of Disbursements	Monthly Amounts	% of the Total allocation	Cumulative Amounts	Cumulative percentage
15 th July, 2023	32,761,092,365	8.5	32,761,092,365	8.5
15 th August, 2023	30,833,969,285	8.0	63,595,061,650	16.5
15 th September 2023	32,761,092,365	8.5	96,356,154,016	25
15 th October 2023	30,833,969,285	8.0	127,190,123,300	33
15 th November, 2023	32,761,092,365	8.5	159,951,215,666	41.5
15 th December, 2023	30,833,969,285	8.0	190,785,184,951	49.5
15 th January, 2024	32,761,092,365	8.5	223,546,277,316	58
15 th February, 2024	32,761,092,365	8.5	256,307,369,681	66.5
15 th March, 2024	30,833,969,285	8.0	287,141,338,966	74.5
15 th April, 2024	34,688,215,446	9.0	321,829,554,412	83.5
15 th May, 2024	32,761,092,365	8.5	354,590,646,777	92
15 th June, 2024	30,833,969,285	8.0	385,424,616,062	100
Total	385,424,616,062	100		

2.0 Committee Observations

5. The Committee observed that-

- a) There was a disconnect between the legal timelines for approval of Cash disbursement schedules and the approval of the County Allocation of Revenue Bill. This is because the County Allocation of Revenue Act informs the preparation of the Cash disbursement schedule, hence if the approval of CARB delays, the cash disbursement schedule cannot be prepared, submitted, approved and published in the *Gazette* by 30th May in every year pursuant to section 17(7) of the PFM Act, 2012.
- b) In regards to the disbursement of funds to CRF, the National Treasury mostly fails to adhere to the approved Cash Disbursement Schedule and the actual disbursements to counties are not timely as required by the law. This hinders appropriate county financing and program performance including payment of salaries and other components of employee compensation.
- c) The delays in the disbursement of funds to counties affect the operations and delivery of services as well as distorting priority funding at the counties.

3.0 Committee Recommendations

6. The Committee recommends that-

- a) The Senate approves the County Governments (Equitable Share) Cash Disbursement Schedule for the Financial Year 2022/23 as tabled in the Senate on 18th July, 2023.
- b) In disbursement of funds to the counties, the National Treasury should adhere to the approved Cash Disbursement Schedule pursuant to Article 219 of the Constitution.
- c) The PFM Act, 2012 should be amended to align timelines for preparation and approval of Cash disbursement schedules within the timelines provided for approval of the County Allocation of Revenue Bill.

Appendices

1. Minutes
2. County Government (Equitable share) Cash Disbursement Schedule for the FY 2023/24



**MINUTES OF THE SIXTY-SEVENTH MEETING OF THE SENATE
STANDING COMMITTEE ON FINANCE AND BUDGET HELD ON
TUESDAY, 18TH JULY, 2023 AT COUNTY HALL, GROUND FLOOR BOARD
ROOM, PARLIAMENT BUILDINGS FROM 9.00 A.M.**

PRESENT

- | | | |
|---|---|-------------------------|
| 1. Sen. (Capt.) Ali Ibrahim Roba, EGH, MP | - | Chairperson |
| 2. Sen. Maureen Tabitha Mutinda, MP | - | Vice-Chairperson |
| 3. Sen. Richard Momoima Onyonka, MP | - | Member |

ABSENT WITH APOLOGY

- | | | |
|--------------------------------------|---|--------|
| 1. Sen. (Dr.) Boni Khalwale, CBS, MP | - | Member |
| 2. Sen. Tabitha Karanja Keroche, MP | - | Member |
| 3. Sen. Mohamed Faki Mwinyihaji, MP | - | Member |
| 4. Sen. Shakila Abdalla Mohamed, MP | - | Member |
| 5. Sen. Joyce Chepkoech Korir, MP | - | Member |
| 6. Sen. Eddy Gicheru Oketch, MP | - | Member |

SECRETARIAT

- | | | |
|----------------------------|---|-------------------------|
| 1. Mr. Christopher Gitonga | - | Clerk Assistant |
| 2. Ms. Beverlyne Chivadika | - | Clerk Assistant |
| 3. Ms. Lucy Makara | - | Deputy Director, PBO |
| 4. Ms. Lucy Radoli | - | Legal Counsel |
| 5. Mr. Kioko Kiminza | - | Fiscal Analyst |
| 6. Ms. Joan Mahinda | - | Researcher |
| 7. Mr. Elijah Ichwara | - | Audio Officer |
| 8. Mr. Nandemu Barasa | - | Media Relations Officer |
| 9. Mr. Daniel Kirwa | - | Sergeant-at-Arms |

MIN/SEN/SCF&B/368/2023

PRELIMINARIES

The Chairperson called the meeting to order at 9:27 a.m. This was followed by a word of prayer. Thereafter, a round of introduction.

MIN/SEN/SCF&B/369/2023

ADOPTION OF THE AGENDA

The agenda was adopted after it was proposed by Sen. Maureen Tabitha Mutinda, MP, and seconded by Sen. Richard Momoima Onyonka, MP, as listed below-

1. Prayer;
2. Introduction;
3. Adoption of the agenda;
4. Confirmation of the 62nd, 63rd, 64th, 65th and 66th sittings;
5. Matters arising from minutes of the previous meeting;
6. Consideration of the Committee Quarterly Statement for the period commencing 1st April to 30th June, 2023 (*Committee Paper No.53*);
7. Consideration of the County Governments Equitable Share Cash Disbursement Schedule for the FY 2023/24 (*Committee Paper No.54*);
8. Any Other Business; and
9. Date of the Next Meeting and Adjournment.

MIN/SEN/SCF&B/370/2023

CONFIRMATION OF MINUTES OF THE PREVIOUS SITTINGS

- a) The Minutes of the Sixty-Second sitting held on Tuesday, 27th June, 2023 at 9:00 a.m. were confirmed as a true record of the proceedings of the Committee having been proposed by Sen. Maureen Tabitha Mutinda, MP, and seconded by Sen. Richard Momoima Onyonka, MP.
- b) The Minutes of the Sixty-Third sitting held on Thursday, 29th June, 2023 at 9:00 a.m. were confirmed as a true record of the proceedings of the Committee having been proposed by Sen. Maureen Tabitha Mutinda, MP, and seconded by Sen. Richard Momoima Onyonka, MP.
- c) Confirmation of the minutes of the Sixty-Fourth, Sixty-Fifth, and Sixty-Sixth sittings was deferred to the next meeting.

MIN/SEN/SCF&B/371/2023

MATTERS ARISING FROM MINUTES OF THE PREVIOUS MEETING

Under Ex. MIN/SEN/SCF&B/343/2023

The Committee resolved to invite the Governor, Kisii County Executive to a meeting on Tuesday, 8th August, 2023 to deliberate on the status of the county's pending bills as at 30th June, 2022.

MIN/SEN/SCF&B/372/2023

CONSIDERATION OF THE COMMITTEE QUARTERLY STATEMENT FOR THE PERIOD COMMENCING 1ST APRIL TO 30TH JUNE, 2023 (COMMITTEE PAPER NO.53)

The Committee considered Paper No. 53 on the Quarterly Statement relating to the activities of the Committee for the period commencing 1st April to 30th June, 2023 pursuant to standing order 56(1)(b). The statement highlighted the Bills, Statements, Petitions, legislative proposals considered by the Committee.

After deliberation, the Committee resolved that the second quarterly statement of the Second Session be revised to ensure it is comprehensive and exhaustive.

The Committee considered Paper No. 54 on the County Governments (Equitable Share) Cash Disbursement Schedule for the FY 2023/24 which was submitted to the Senate by the National Treasury on 27th June, 2023, pursuant to section 17(7) of PFM Act, 2012.

After deliberation, the Committee resolved to write a report on the County Governments (Equitable Share) Cash Disbursement Schedule for FY 2023/24, containing its recommendations for tabling in the House on Thursday, 20th July 2023.

MIN/SEN/SCF&B/374/2023 ANY OTHER BUSINESS

- a) The Chairperson informed the Committee that the National Assembly considered and passed the County Governments Additional Allocation Bill, 2023. Consequently, the Bill has been referred to the Senate for consideration. Further, to avoid further delays in consideration and approval of the crucial legislative instrument and enable the release of additional funds to counties, there was a proposal that Senate should proceed to consider the version of the bill from the National Assembly and not the version published by the Senate.
- b) The secretariat was directed that in every subsequent meeting a list of all pending business should be presented to the Committee.

MIN/SEN/SCF&B/375/2023 ADJOURNMENT

The meeting adjourned at 10:50 a.m. The next meeting shall be held on Thursday, 20th July, 2023 at 9:00 a.m.

SIGNATURE..........DATE.....26/07/2023.....

SEN. (CAPT.) ALI IBRAHIM ROBA, EGH, MP
(CHAIRPERSON)



**MINUTES OF THE SEVENTIETH HYBRID MEETING OF THE SENATE
STANDING COMMITTEE ON FINANCE AND BUDGET HELD ON
WEDNESDAY, 26TH JULY, 2023 AT COUNTY HALL, GROUND FLOOR
BOARD ROOM, PARLIAMENT BUILDINGS AND ZOOM ONLINE
PLATFORM FROM 11.00 A.M.**

PRESENT

- | | | |
|---|---|-----------------------------|
| 1. Sen. (Capt.) Ali Ibrahim Roba, EGH, MP | - | Chairperson |
| 2. Sen. Maureen Tabitha Mutinda, MP | - | Vice-Chairperson |
| 3. Sen. (Dr.) Boni Khalwale, CBS, MP | - | Member |
| 4. Sen. Mohamed Faki Mwinyihaji, MP | - | Member (Attended virtually) |
| 5. Sen. Richard Momoima Onyonka, MP | - | Member (Attended virtually) |
| 6. Sen. Joyce Chepkoech Korir, MP | - | Member |

ABSENT WITH APOLOGY

- | | | |
|-------------------------------------|---|--------|
| 1. Sen. Shakila Abdalla Mohamed, MP | - | Member |
| 2. Sen. Tabitha Karanja Keroche, MP | - | Member |
| 3. Sen. Eddy Gicheru Oketch, MP | - | Member |

SECRETARIAT

- | | | |
|----------------------------|---|-------------------------|
| 1. Mr. Christopher Gitonga | - | Clerk Assistant |
| 2. Ms. Beverlyne Chivadika | - | Clerk Assistant |
| 3. Ms. Lucy Makara | - | Deputy Director, PBO |
| 4. Ms. Lucy Radoli | - | Legal Counsel |
| 5. Ms. Millicent Makina | - | Fiscal Analyst |
| 6. Mr. Sekento Tonkei | - | Researcher |
| 7. Ms. Joan Mahinda | - | Researcher |
| 8. Mr. Elijah Ichwara | - | Audio Officer |
| 9. Mr. Nandemu Barasa | - | Media Relations Officer |
| 10. Mr. Ouma Fredrick | - | Sergeant-at-arms |
| 11. Mr. Jeff Mburu | - | Attachee |

MIN/SEN/SCF&B/391/2023

PRELIMINARIES

The Chairperson called the meeting to order at 11:30 a.m. This was followed by a word of prayer. Thereafter, a round of introduction.

MIN/SEN/SCF&B/392/2023

ADOPTION OF THE AGENDA

The agenda was adopted after it was proposed by Sen. Mohamed Faki Mwinyihaji, MP, and seconded by Sen. Maureen Tabitha Mutinda, MP, as listed below-

1. Prayer;
2. Introduction;
3. Adoption of the agenda;
4. Confirmation of minutes of the 66th and 67th sittings;
5. Matters arising from minutes of the previous meeting;
6. Consideration and adoption of a draft report on the County Government (Equitable Share) Cash Disbursement Schedule for the FY 2023/24 (*Committee Paper No.54A*);
7. Consideration of the bills committed to the Committee (*Committee Paper No.57*);
 - a) The Public Finance Management Amendment Bill, 2023 (National Assembly Bills No.16 of 2023);
 - b) The County Governments Additional Allocations Bill, (National Assembly Bills No. 23 of 2023);
8. Consideration of a request by the CoG on exemption of the application of sections 191A to 191E of the PFM Act, 2012 for the FYs 2023/24 and 2024/25;
9. Consideration of responses to (*Committee Paper No.56*)-
 - a) Statement by Sen. Samson Cherarkey, MP, regarding the reduction of salaries and allowances payable to MCAs in the FY 2022/23; and
 - b) Statement by Sen. Samson Cherarkey, MP, regarding review of salaries, benefits and allowances for judges and magistrates.
10. Consideration of pending legislative business before the Committee
11. Any Other Business; and
12. Date of the Next Meeting and Adjournment.

MIN/SEN/SCF&B/393/2023 **CONFIRMATION OF MINUTES**

- a) The Minutes of the Sixty-Seventh sitting held on Tuesday, 18th June, 2023 at 9:00 a.m. were confirmed as a true record of the proceedings of the Committee having been proposed by Sen. Richard Momoima Onyonka, MP, and seconded by Sen. Maureen Tabitha Mutinda, MP.
- b) Confirmation of the minutes of the Sixty-Sixth sitting that was held on Thursday, 6th July, 2023 was deferred to the next meeting.

MIN/SEN/SCF&B/394/2023 **CONSIDERATION OF A REPORT ON THE COUNTY GOVERNMENTS' (EQUITABLE SHARE) CASH DISBURSEMENT SCHEDULE FOR FY 2023/24 (COMMITTEE PAPER NO.54A)**

The Committee considered Paper No. 54A on the draft report on the County Governments' (Equitable Share) Cash Disbursement Schedule for the FY 2023/24. The report contained the Committee observations and recommendations.

MIN/SEN/SCF&B/395/2023

**ADOPTION OF A REPORT ON THE
COUNTY GOVERNMENTS' (EQUITABLE
SHARE) CASH DISBURSEMENT SCHEDULE
FOR FY 2023/24**

Having considered the report on the County Governments' (Equitable Share) Cash Disbursement Schedule for the FY 2023/24, the Committee unanimously adopted the report having been proposed by Sen. Mohamed Faki Mwinyihaji, MP, and seconded by Sen. Joyce Chepkoech Korir, MP.

MIN/SEN/SCF&B/396/2023

**CONSIDERATION OF THE BILLS
COMMITTED TO THE COMMITTEE
(COMMITTEE PAPER NO.57)**

The Committee considered Paper No.57 on the following Bills committed to the Committee as for consideration-

- a) The County Governments Additional Allocations Bill, (National Assembly Bills No. 23 of 2023).
- b) The Public Finance Management Amendment Bill, 2023 (National Assembly Bills No.16 of 2023).

The Committee made the following observations concerning the County Governments Additional Allocations Bill, (National Assembly Bills No. 23 of 2023)-

- a) Additional allocations meant to finance projects for devolved functions amounting to Kshs.16,073,000,000 had been excluded in County Governments Additional Allocations Bill, (National Assembly Bills No. 23 of 2023).
- b) The amendment had been made to Conditional Grant for Aggregated Industrial Parks which initially was meant to benefit all the 47 counties with an equal allocation of Ksh.100 million each. In the new framework only eighteen (18) counties would benefit from this additional conditional allocation.

The Committee made the following observations concerning the Public Finance Management Amendment Bill, 2023 (National Assembly Bills No.16 of 2023)-

- a) Amendment of section 50 of PFM Act regarding the borrowing threshold, not to exceed fifty-five percent of the GDP in present value terms and providing that the provision shall only take effect five years from the coming into force of the Act, would be similar to lifting/ suspending the debt ceiling for the same period.
- b) Exceptional circumstances under which the CS would debt ceiling were not provided in the Bill.
- c) The Bill should be amended to provide that the Cabinet Secretary shall submit a report on the debt status to Parliament (Senate and National Assembly) and not just the National Assembly.

After deliberations, the Committee resolved to proceed with public participation on the Bills and receive submissions from the relevant stakeholders such as National

MIN/SEN/SCF&B/397/2023

CONSIDERATION OF THE REQUEST BY THE COG ON EXEMPTION OF APPLICATION OF SECTIONS 191A TO 191E OF THE PFM ACT, 2012 FOR THE FYs 2023/24 AND 2024/25 (COMMITTEE PAPER NO.58)

The Committee considered Paper No.58 on the request by Council of Governors (CoG) on exemption of application of sections 191A to 191E of the PFM, Act for the FYs 2023/24 and 2024/25.

After deliberations, the Committee resolved to engage the Council of Governors and the National Treasury and Economic Planning during public participation on the County Governments Additional Allocation Bill, 2023 on the matter.

MIN/SEN/SCF&B/398/2023

CONSIDERATION OF RESPONSES TO STATEMENTS (COMMITTEE PAPER NO.56)-

The agenda was deferred to the next meeting.

MIN/SEN/SCF&B/399/2023

CONSIDERATION OF PENDING LEGISLATIVE BUSINESS BEFORE THE COMMITTEE

- a) The Committee considered pending legislative business (Bills, Statements, Petition and others). Thereafter, resolved to prioritize consideration of the three Bills before the Committee.
- b) Further, the Committee resolved to hold a retreat in the month of August to consider the pending legislative business.
- c) Secretariat was tasked to prepare a schedule of activities to be undertaken during the retreat for consideration and adoption by the Committee at its subsequent meeting.

MIN/SEN/SCF&B/400/2023

ADJOURNMENT

The meeting adjourned at 1.12 p.m. The next meeting shall be held on Thursday, 27th July, 2023 at 9:00 a.m.

SIGNATURE.....DATE.....

SEN. (CAPT.) ALI IBRAHIM ROBA, EGH, MP
(CHAIRPERSON)

DRAFT COUNTY GOVERNMENTS' EQUITABLE SHARE CASH DISBURSEMENT SCHEDULE FOR FINANCIAL YEAR 2023/2024

EQUITABLE SHARE DISBURSEMENT SCHEDULE

County	Total Allocation 100%	15-Jan-23 8.5%	15-Feb-23 8.5%	15-Mar-23 8.5%	15-Apr-23 8.5%	15-May-23 8.5%	15-Jun-23 8.0%	Total Allocation 100%
Baringo	6,647,771,186	565,060,551	565,060,551	531,821,695	531,821,695	565,060,551	531,821,695	6,647,771,186
Bomet	6,977,924,070	558,233,926	558,233,926	558,233,926	558,233,926	558,233,926	558,233,926	6,977,924,070
Bungoma	11,111,983,608	944,518,607	944,518,607	888,938,689	1,000,078,525	944,518,607	888,938,689	11,111,983,608
Busia	7,475,585,295	635,424,750	635,424,750	598,046,824	672,026,877	635,424,750	598,046,824	7,475,585,295
Elgeyo/Marakwet	4,801,453,188	408,123,521	408,123,521	384,116,255	432,130,877	408,123,521	384,116,255	4,801,453,188
Embu	5,241,810,744	454,053,913	454,053,913	427,344,860	482,762,697	454,053,913	427,344,860	5,241,810,744
Garissa	8,246,748,101	701,143,589	701,143,589	659,899,848	742,387,529	701,143,589	659,899,848	8,246,748,101
Gedera	8,128,387,450	690,912,916	690,912,916	650,270,980	740,020,980	690,912,916	650,270,980	8,128,387,450
Isiolo	4,899,041,259	416,418,503	416,418,503	391,923,297	446,913,709	416,418,503	391,923,297	4,899,041,259
Kajiado	8,300,213,576	705,518,154	705,518,154	664,017,086	747,019,222	705,518,154	664,017,086	8,300,213,576
Kakamega	6,703,129,925	569,766,044	569,766,044	530,304,304	609,232,042	569,766,044	530,304,304	6,703,129,925
Kericho	12,227,552,449	1,039,341,958	1,039,341,958	978,234,196	1,092,382,042	1,039,341,958	978,234,196	12,227,552,449
Kilimo	12,109,200,498	1,039,341,958	1,039,341,958	978,234,196	1,092,382,042	1,039,341,958	978,234,196	12,109,200,498
Kilifi	8,461,997,770	729,648,814	729,648,814	686,728,295	792,648,814	729,648,814	686,728,295	8,461,997,770
Kisumu	10,829,486,936	920,506,390	920,506,390	866,358,955	990,506,390	920,506,390	866,358,955	10,829,486,936
Kisumu	8,544,103,693	729,648,814	729,648,814	686,728,295	792,648,814	729,648,814	686,728,295	8,544,103,693
Kwale	5,388,446,532	453,450,955	453,450,955	428,659,723	488,659,723	453,450,955	428,659,723	5,388,446,532
Lamu	3,323,580,707	275,174,810	275,174,810	258,988,057	292,648,814	275,174,810	258,988,057	3,323,580,707
Machakos	9,547,985,309	811,520,101	811,520,101	763,783,625	878,174,810	811,520,101	763,783,625	9,547,985,309
Makueni	8,456,460,962	718,714,182	718,714,182	676,436,877	778,174,182	718,714,182	676,436,877	8,456,460,962
Mandera	11,633,191,646	930,655,332	930,655,332	883,831,290	990,655,332	930,655,332	883,831,290	11,633,191,646
Marsabit	2,569,308,412	642,633,865	642,633,865	604,831,873	684,633,865	642,633,865	604,831,873	2,569,308,412
Morogoto	9,892,625,172	840,873,140	840,873,140	791,410,014	890,873,140	840,873,140	791,410,014	9,892,625,172
Mt Kenya	8,341,446,108	709,022,919	709,022,919	667,315,689	767,022,919	709,022,919	667,315,689	8,341,446,108
Nairobi	7,861,528,800	668,922,919	668,922,919	628,921,906	727,922,919	668,922,919	628,921,906	7,861,528,800
Nairobi	20,072,059,115	1,706,125,025	1,706,125,025	1,605,764,729	1,806,485,322	1,706,125,025	1,605,764,729	20,072,059,115
Nakuru	13,593,424,693	1,155,441,099	1,155,441,099	1,087,473,975	1,233,408,222	1,155,441,099	1,087,473,975	13,593,424,693
Narok	7,905,294,013	620,949,993	620,949,993	584,423,523	657,676,463	620,949,993	584,423,523	7,905,294,013
Nyamira	9,196,276,899	781,083,536	781,083,536	735,702,152	827,664,921	781,083,536	735,702,152	9,196,276,899
Nyanza	5,995,976,056	502,007,965	502,007,965	472,478,084	531,533,845	502,007,965	472,478,084	5,995,976,056
Nyeri	6,485,331,051	551,253,139	551,253,139	518,826,484	583,679,795	551,253,139	518,826,484	6,485,331,051
Rambura	7,503,019,489	617,356,654	617,356,654	581,041,557	653,671,752	617,356,654	581,041,557	7,503,019,489
Siaya	6,990,702,542	577,209,716	577,209,716	543,256,203	617,356,654	577,209,716	543,256,203	6,990,702,542
Taita	4,378,234,821	372,149,960	372,149,960	350,258,786	394,041,134	372,149,960	350,258,786	4,378,234,821
Taraka Ntuli	7,499,822,440	637,484,907	637,484,907	599,985,795	674,984,907	637,484,907	599,985,795	7,499,822,440
Taraka Ntuli	13,143,946,933	1,117,235,489	1,117,235,489	1,051,515,755	1,183,955,234	1,117,235,489	1,051,515,755	13,143,946,933
Uasin Gishu	8,426,072,635	716,216,174	716,216,174	674,085,811	767,216,174	716,216,174	674,085,811	8,426,072,635
Vihiga	5,267,026,885	447,697,285	447,697,285	421,362,151	481,697,285	447,697,285	421,362,151	5,267,026,885
Wajir	9,653,656,422	837,560,796	837,560,796	788,292,514	897,560,796	837,560,796	788,292,514	9,653,656,422
Wajir	6,773,866,403	525,909,312	525,909,312	558,778,644	637,560,796	525,909,312	558,778,644	6,773,866,403
TOTAL	385,424,616,062	32,761,092,365	32,761,092,365	30,833,969,285	34,688,215,446	32,761,092,365	30,833,969,285	385,424,616,062

NOTES:
 1 The cash disbursement schedule is based on performance of revenue raised at the National Government level
 2 The National Treasury will be responsible for transfer of equitable share of revenue to the County Revenue Fund accounts


 HON. PROF. NJUGUNA NDUNGU,
 Cabinet Secretary for the
 National Treasury and Economic Planning

Dated: 27th June 2023