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REPUBLIC OF KENYA

THIRTEENTH PARLIAMENT - FIFTH SESSION

THE SENATE

Rt. Hon. Speaker
You may approve for tabling
J. M. Nyegenye, C.B.S.,
Clerk of the senate/secretary, PSC
Date: 16/06/26

STANDING COMMITTEE ON FINANCE AND BUDGET

REPORT ON THE COUNTY ALLOCATION OF REVENUE BILL,
2026 (SENATE BILLS NO. 10 OF 2026)

PAPERS LAID	
DATE	16/6/2026
TABLED BY	Chair, Finance and Budget
COMMITTEE	
CLERK AT THE TABLE	Cherop

16/06/26

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Clerk's Chambers,
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NAIROBI.

June 2026

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LIST OF ABBREVIATIONS/ACRONYMS

CARB	-	County Allocation of Revenue Bill
CoG	-	Council of County Governors
CRA	-	Commission on Revenue Allocation
FY	-	Financial Year
IEBC	-	Independent Electoral and Boundaries Commission
O&M	-	Operations and Maintenance
PFM	-	Public Finance Management
SRC	-	Salaries and Remuneration Commission

PREFACE

ESTABLISHMENT AND MANDATE OF THE COMMITTEE

Article 124(1) of the Constitution of Kenya provides that each House of Parliament may establish committees and shall make Standing Orders for the orderly conduct of its proceedings, including the proceedings of its committees.

Parliamentary committees consider policy issues, scrutinize the workings and expenditures of the National and County Governments, and examine proposals for legislation. The end result of any process in Committees is a report, which is tabled in the House for consideration.

The Senate Standing Committee on Finance and Budget is established under Section 8(1) of the Public Finance Management (PFM) Act, Cap. 412A and standing order 228 of the Senate Standing Orders and is mandated to-

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

The Standing Committee on Finance and Budget was constituted by the Senate of the Thirteenth (13th) Parliament on Thursday, 13th October, 2022 during the First Session. The Committee was later reconstituted on Wednesday, 12th February, 2025, during the Fourth Session. The Committee as currently constituted is comprised of the following Members-

- | | | |
|--|---|-------------------------|
| 1) Sen. (Capt.) Ali Ibrahim Roba, EGH, MP | - | Chairperson |
| 2) Sen. Maureen Tabitha Mutinda, CBS, MP | - | Vice-Chairperson |
| 3) Sen. (Dr.) Boni Khalwale, CBS, MP | - | Member |
| 4) Sen. Mohamed Faki Mwinyihaji, CBS, MP | - | Member |
| 5) Sen. Richard Momoima Onyonka, MP | - | Member |
| 6) Sen. Shakila Abdalla Mohamed, MP | - | Member |
| 7) Sen. Eddy Gicheru Oketch, MP | - | Member |
| 8) Sen. Mariam Sheikh Omar, MP | - | Member |
| 9) Sen. Essy Okenyuri Nyaituga, MP | - | Member |

CHAIRPERSON'S FOREWORD

The County Allocation of Revenue Bill, 2026 (Senate Bills No. 10 of 2026) was published vide Kenya Gazette Supplement No.107 of 30th April, 2026. The Bill was read a First Time in the Senate at its sitting held on Thursday, 14th May, 2026. Thereafter, pursuant to standing order 145 of the Senate Standing Orders, the Bill was committed to the Standing Committee on Finance and Budget for consideration.

The County Allocation of Revenue Bill, 2026 (Senate Bills No. 10 of 2026) has been prepared in accordance with Article 218(1)(b) of the Constitution. The Bill divides among the counties the revenue allocated to the county level of government through the Division of Revenue Act, 2026. The Act provides Ksh.428 billion as the county equitable share for FY 2026/2027.

The First Schedule to the Bill divides the county equitable share among counties in accordance with the fourth basis of revenue allocation under Article 217 of the Constitution.

The Second Schedule to the Bill provides the indicative recurrent expenditure ceilings for the county assemblies and the county executives for FY 2026/2027 as proposed by the Commission on Revenue Allocation (CRA).

In compliance with the provisions of standing order 145(5) of the Senate Standing Orders, and Article 118 of the Constitution, the Committee proceeded to undertake public participation on the Bill. In this regard, the Committee published an advertisement in the Daily Nation and Standard Newspapers on Thursday, 21st May, 2026, inviting members of the public to submit written memoranda to the Committee on the Bill. The Committee received submissions from several stakeholders, including-

- a) the National Treasury and Economic Planning;
- b) the Council of Governors;
- c) the Commission on Revenue Allocation;
- d) the County Assembly of Kiambu, Uasin Gishu, Kakamega, Migori, Garissa, Kisumu, Marsabit, Taita/ Taveta, Laikipia, Kitui and Nairobi City.

The Committee considered the Bill and made the following observations. That –

- a) The CRA indicated that in developing the recurrent expenditure ceilings recommendations, Circulars and gazette notices from SRC issued from

time to time, various Court determinations, IEBC Gazette notices on election outcomes, Senate and other stakeholders' feedback were taken into account. In line with this, analysis revealed that county assemblies with high representation (Number of wards and number of MCAs) had the highest expenditure ceilings, with some going beyond a billion shillings.

- b) The sharing of the revenue among the county governments for FY 2026/27 of Ksh.428.0 billion is based on the Fourth Basis. The application of the Fourth Basis shows that, Ksh.387.425 billion will be shared as previously received by counties, Ksh.4.46 billion is shared equally among Twelve (12) identified counties and Ksh.36.115 billion is shared among all the counties through an allocation ratio derived from population weighted at 45%, Poverty Index weighted at 12%, Geographical Size Index weighted at 8 % and Basic Share index weighted at 35 %.

The Committee having considered the Bill and stakeholders' submissions, recommends that the Senate approves the Bill with amendments to-

- a) the First Schedule to the Bill to allocate KSh.428 billion among the counties and
- b) the Second Schedule to the Bill to reflect adjusted recurrent expenditure ceilings for the county assemblies.

Acknowledgement

The Committee appreciates all the stakeholders who submitted written memoranda and who appeared before the Committee to present their comments on the Bill.

I thank the offices of the Speaker and the Clerk of the Senate for the support extended to the Committee in undertaking this important assignment.

Lastly, I take this opportunity to commend the Members of the Committee for their devotion and commitment to duty, which made the consideration of the County Allocation of Revenue Bill, 2026 (Senate Bills No. 10 of 2026) successful.










It is now my pleasant duty, pursuant to standing order 148(1) of the Senate Standing Orders to present the Report of the County Allocation of Revenue Bill, 2026 (Senate Bills No. 10 of 2026).

Signature.......... Date..... 15/06/2026

**SEN. (CAPT.) ALI IBRAHIM ROBA, EGH, MP,
CHAIRPERSON,
STANDING COMMITTEE ON FINANCE AND BUDGET**

**ADOPTION OF THE REPORT OF THE STANDING COMMITTEE ON
FINANCE AND BUDGET ON THE COUNTY ALLOCATION OF REVENUE
BILL, 2026 (SENATE BILLS NO. 10 OF 2026)**

We, the undersigned Members of the Senate Standing Committee on Finance and Budget, do hereby append our signatures to adopt this Report-

	Name	Designation	Signature
1.	Sen. Capt. Ali Ibrahim Roba, EGH, MP	Chairperson	
2.	Sen. Maureen Tabitha Mutinda, CBS, MP	Vice- Chairperson	
3.	Sen. (Dr.) Boni Khalwale, CBS, MP	Member	
4.	Sen. Mohamed Faki Mwinyihaji, CBS, MP	Member	
5.	Sen. Richard Momoima Onyonka, MP	Member	
6.	Sen. Shakila Abdalla Mohamed, MP	Member	
7.	Sen. Eddy Gicheru Oketch, MP	Member	
8.	Sen. Mariam Sheikh Omar, MP	Member	
9.	Sen. Essy Okenyuri Nyaituga, MP	Member	

CHAPTER ONE

OVERVIEW OF THE COUNTY ALLOCATION OF REVENUE BILL, 2026 (SENATE BILLS NO. 10 OF 2026)

1.0 Introduction

1. County Allocation of Revenue Bill is prepared in accordance with Article 218(1)(b) of the Constitution. At least two months before the end of each financial year, a County Allocation of Revenue Bill should be introduced in Parliament, outlining how the revenue allocated to the county level of government will be shared among the counties. Revenue sharing among the county governments is informed by the basis in place developed by Parliament in accordance with Article 217(1).
2. In developing the basis for sharing revenue among counties, Parliament is required to take into account several considerations. These include taking into account the criteria set out in Article 203(1) of the Constitution; seeking and considering recommendations from the Commission on Revenue Allocation; consulting with county governors, the Cabinet Secretary responsible for finance, and any county government organization, the public, including professional bodies. The current basis is the fourth basis that was approved by Parliament for sharing revenue between FY 2025/26 to FY 2029/30.

1.1 Analysis of the County Allocation of Revenue Bill (CARB), 2026.

3. The County Allocation of Revenue Bill, 2026 (Senate Bills No. 10 of 2026) was published on 30th April, 2026. The Bill was introduced in the Senate and read a First Time on 14th May, 2026 and committed to the Standing Committee on Finance and Budget pursuant to standing order 145 of the Senate Standing Orders. The Committee was required to facilitate Public Participation on the Bill and prepare a report for tabling in the Senate.
4. The bill consists of ten (10) clauses and two schedules. The Clauses detail the structure and provisions of the bill and the Schedules give the specific amount each county is allocated as an equitable share (First Schedule) and the recurrent budget ceilings for county executives and assemblies (Second Schedule).
5. The bill as published proposed to share a total Ksh.454.74 billion among county governments for the FY 2026/27 as an equitable share of the revenue raised

nationally. The Ksh.454.74 billion was the allocation recommended by the Senate during its consideration and approval of the Budget Policy Statement for FY 2026/2027 2026. The amount comprised an increase of Ksh.39.74 billion from the baseline allocation of Ksh.415.0 billion shared among counties in the FY 2025/2026.

6. The sharing of the revenue in the CARB, 2026 is based on Fourth Basis approved by Parliament in 2025.
7. The three components contained in the Fourth Basis are as follows;
 - i. **The Baseline Allocation Ratio:** The baseline allocation accounts for Ksh.387.425 billion being shared among the 47 counties as per their allocation in FY 2024/25. This is to ensure counties are held harmless and maintain predictability in their budgets.
 - ii. **The Affirmative Action Allocation:** This component provides for equal sharing of Ksh.4.46 billion among the 12 smaller counties that were found not favored by the other parameters such as population and geographical size. This action was meant to bridge disparities among the said counties and ensure equitable distribution of resources across all counties. The twelve counties include: Elgeyo/Marakwet, Embu, Isiolo, Kirinyaga, Laikipia, Lamu, Nyamira, Nyandarua, Samburu, Taita/Taveta, Tharaka-Nithi and Vihiga with each county meant to receive Ksh.371.7million.
 - iii. **The Fourth Basis indices:** this entails the application of the indices derived from the four parameters namely; Population (45%); Basic Share index (35%); Poverty Index (12%); and Geographical Size (8%).
8. Following the passage of the Division of Revenue Bill, 2026 the county governments' equitable share is Ksh.428 billion. The application of the Ksh.428 billion under the Fourth Basis indicates that after netting off the baseline allocation of Ksh.387.425 billion and the Affirmative Action Allocation of Ksh.4.46 billion, the amount that is shared through the indices is Ksh.36.115 billion.
9. In general, the average revenue growth in equitable share to the County governments is 3.1 percent, representing the equitable share of Ksh.13 billion, from Ksh.415 billion to Ksh.428 billion. However, the growth is shared differently among the counties. Analysis indicates that 27 counties experienced

growth above the 3.1 percent average, while 12 counties recorded growth below this average.

10. The highest growth rates were recorded in Garissa (3.7%), Marsabit (3.5%), Kajiado (3.5%), Kericho (3.4%), Lamu (3.4%), and Isiolo (3.4%). On the other hand, the lowest growth from the previous year's allocation was observed in Kisii (2.9%), Kakamega (2.9%), Kilifi (2.8%), Kwale (2.8%), Turkana (2.7%), and Mandera (2.6%).

11. In absolute terms, the counties with the highest revenue increases include Nairobi, with an additional Ksh.696.5 million, Nakuru-Ksh.443.3million, Kiambu-Ksh.437.6 million, Kakamega-Ksh.390.5 million; Turkana-Ksh.382 million; and Bungoma-Ksh.375 million. Further analysis reveals that 12 counties recorded revenue increases of less than Ksh.200 million, with Lamu County receiving the smallest amount at Ksh.130.2 million.

Table 1: Comparison of allocations to each County Government for FY 2025/26 and FY 2026/27.

SN	County	FY 2025/26	FY 2026/27	Increase
1	Baringo	7,083,683,384	7,308,538,764	224,855,380
2	Bomet	7,447,200,499	7,690,203,903	243,003,404
3	Bungoma	11,838,054,666	12,213,393,358	375,338,692
4	Busia	7,956,564,058	8,204,938,281	248,374,224
5	Elgeyo-Marakwet	5,515,146,712	5,693,287,501	178,140,789
6	Embu	6,077,441,672	6,266,341,359	188,899,687
7	Garissa	8,877,784,676	9,208,106,330	330,321,654
8	Homa-Bay	8,646,376,063	8,914,134,592	267,758,530
9	Isiolo	5,631,357,298	5,820,428,671	189,071,373
10	Kajiado	8,894,254,886	9,203,151,126	308,896,240
11	Kakamega	13,674,848,566	14,065,352,058	390,503,491
12	Kericho	7,178,668,356	7,426,240,914	247,572,559
13	Kiambu	13,071,817,986	13,509,437,586	437,619,600
14	Kilifi	12,813,396,770	13,175,334,595	361,937,825
15	Kirinyaga	6,151,661,892	6,337,662,004	186,000,112

SN	County	FY 2025/26	FY 2026/27	Increase
16	Kisii	9,819,721,768	10,108,734,057	289,012,288
17	Kisumu	8,902,026,938	9,181,372,763	279,345,825
18	Kitui	11,503,907,837	11,851,440,460	347,532,624
19	Kwale	9,078,699,643	9,333,631,268	254,931,625
20	Laikipia	6,104,082,008	6,298,325,916	194,243,908
21	Lamu	3,857,621,205	3,987,831,441	130,210,236
22	Machakos	10,179,132,681	10,506,401,278	327,268,597
23	Makueni	8,976,335,654	9,245,743,223	269,407,569
24	Mandera	12,265,064,993	12,588,136,749	323,071,756
25	Marsabit	8,105,669,078	8,391,662,265	285,993,186
26	Meru	10,553,946,059	10,896,791,506	342,845,448
27	Migori	8,883,939,719	9,164,503,127	280,563,408
28	Mombasa	8,383,385,281	8,655,427,079	272,041,798
29	Murang'a	7,969,464,876	8,226,820,359	257,355,483
30	Nairobi City	21,417,128,397	22,113,620,446	696,492,049
31	Nakuru	14,455,147,658	14,898,407,452	443,259,794
32	Nandi	7,771,778,066	8,011,197,944	239,419,878
33	Narok	9,770,317,146	10,067,523,987	297,206,842
34	Nyamira	6,073,434,356	6,265,653,089	192,218,734
35	Nyandarua	6,662,675,631	6,862,041,197	199,365,566
36	Nyeri	6,896,132,673	7,108,453,869	212,321,196
37	Samburu	6,336,970,364	6,529,355,285	192,384,921
38	Siaya	7,754,478,885	8,009,251,583	254,772,697
39	Taita-Taveta	5,760,449,685	5,941,906,759	181,457,074
40	Tana-River	7,222,474,730	7,446,174,779	223,700,049
41	Tharaka-Nithi	5,058,286,293	5,219,759,236	161,472,943
42	Trans-Nzoia	7,991,120,837	8,244,551,895	253,431,058
43	Turkana	13,892,577,371	14,274,615,989	382,038,618

SN	County	FY 2025/26	FY 2026/27	Increase
44	Uasin-Gishu	8,977,014,770	9,260,813,408	283,798,638
45	Vihiga	6,008,751,224	6,202,310,291	193,559,067
46	Wajir	10,507,580,683	10,847,713,122	340,132,440
47	West Pokot	7,002,426,008	7,223,277,137	220,851,128
	Total	415,000,000,000	428,000,000,000	13,000,000,000

1.2 County Government Budget Ceilings on Recurrent Expenditure for FY 2026/27.

12. The second schedule of the bill provides the indicative recurrent expenditure ceilings for the County Assemblies and the County Executives as proposed by the Commission on Revenue Allocation (CRA). Analysis indicates that the overall ceilings for County Assemblies have reduced by Ksh.744.3 million from the approved Ksh.39.9 billion for FY 2025/26 to Ksh.39.2 billion proposed for FY 2026/27. Further, the recurrent ceilings for the executive have increased by Ksh.1.84 billion (7.8 % increase) from an allocation of Ksh.23.4 billion in FY 2025/26 to Ksh.25.3 billion for FY 2026/27.
13. The Ksh.744.3 million reductions in recurrent spending for County Assemblies is attributable to 21 County Assemblies. Among those with largest proposed cuts are Kisumu (Ksh.193.4 million), Kakamega (Ksh.157.2 million), Mombasa (Ksh.126.5 million), Uasin Gishu (Ksh.119.9 million) and Makeni (Ksh.116.8 million). Other county assemblies with notable budget reductions include Kiambu (Ksh.98.8 million), Bungoma (Ksh.97.7 million), Tana River (Ksh.97.4 million), Isiolo (Ksh.56.7 million) and Wajir (Ksh.54.9 million). This reduction would be attributed to netting-off of the one-off allocations approved by the Senate for specific projects undertaken in FY 2025/26.
14. Despite the proposed reductions, 26 county assemblies have their recurrent budgets been enhanced from the allocations of FY 2025/26. The overall increase to the 26 county assemblies' amounts to Ksh.524 million. The County Assemblies with the highest increase include; Turkana-Ksh.82.4 million, Mandera-Ksh.56.4 million, Marsabit-Ksh.51.1million, Narok-Ksh.48.7million and Murang'a-Ksh.37.8 million. Baringo and Vihiga county assemblies received minimal increases of Ksh.157,732 and Ksh.185,646 respectively.

Table 2: Comparison of recurrent expenditure budgets County Assemblies for FY 2025/26 and FY 2026/27.

SN	County Assembly	Approved -FY 2025/26	Proposed-FY 2026/27
1	Baringo	847,469,122	847,626,854
2	Bomet	755,816,719	731,537,286
3	Bungoma	1,074,221,694	976,506,613
4	Busia	859,603,045	869,947,142
5	Elgeyo-Marakwet	682,127,598	684,431,351
6	Embu	653,997,909	651,091,348
7	Garissa	1,010,212,868	995,206,383
8	Homa-bay	901,349,007	913,968,214
9	Isiolo	571,957,767	515,234,218
10	Kajiado	797,493,878	833,655,216
11	Kakamega	1,440,150,864	1,282,977,973
12	Kericho	801,439,308	808,829,560
13	Kiambu	1,332,680,576	1,233,843,597
14	Kilifi	871,651,828	867,147,393
15	Kirinyaga	667,134,062	666,664,869
16	Kisii	1,051,143,180	1,061,001,255
17	Kisumu	993,261,872	799,826,065
18	Kitui	1,025,218,850	1,007,699,946
19	Kwale	667,152,528	675,305,556
20	Laikipia	511,501,082	526,142,878
21	Lamu	502,735,064	479,609,506
22	Machakos	957,194,136	970,874,933
23	Makueni	964,631,315	847,824,561
24	Mandera	917,936,058	974,349,992
25	Marsabit	741,494,088	792,562,104
26	Meru	1,033,230,263	1,040,373,863
27	Migori	936,954,113	941,149,982
28	Mombasa	862,807,953	736,274,590
29	Murang'a	813,710,947	851,528,548
30	Nairobi City	1,603,909,510	1,569,710,435
31	Nakuru	1,121,659,233	1,139,437,714
32	Nandi	811,140,379	797,267,097
33	Narok	878,624,509	927,319,735
34	Nyamira	689,414,409	698,351,387
35	Nyandarua	758,345,693	785,219,049
36	Nyeri	760,288,009	763,643,931
37	Samburu	569,616,860	605,962,163
38	Siaya	759,893,500	770,412,462
39	Taita-Taveta	706,797,720	694,446,178
40	Tana-River	710,218,891	612,807,695

SN	County Assembly	Approved -FY 2025/26	Proposed-FY 2026/27
41	Tharaka-Nithi	508,533,605	513,863,636
42	Trans-Nzoia	664,759,854	663,677,259
43	Turkana	863,842,883	946,217,760
44	Uasin-Gishu	887,273,308	767,346,325
45	Vihiga	703,918,304	704,103,951
46	Wajir	992,853,943	937,865,189
47	West-Pokot	699,024,354	711,194,510
	Total	39,936,392,658	39,192,038,271

15. An analysis of the proposed recurrent expenditure for county government executives for the FY 2026/27 reveals a general upward trend in budgets across all 47 county executives. While most county executives recorded increases within the average percentage rise of 7.8%, two counties stand out with notably larger growths. Samburu County's Executive budget rose from Ksh.400.6 million to Ksh.633.2 million, marking a 58.1% increase. Similarly, Kisumu County's Executive budget was adjusted upward by Ksh.116.1 million, a 22.2% rise from Ksh.522.1 million to Ksh.638.2 million.

16. Further analysis shows that, several county executives received marginal increases of less than Ksh.25 million. These include Isiolo (Ksh.21.7 million), Lamu (Ksh.21.7 million), Laikipia (Ksh.24.4 million), Tharaka-Nithi (Ksh.24.4 million), and Tana-River (Ksh.24.5 million).

Table 3: County executives' recurrent ceilings for FY 2025/26 & FY 2026/27.

S N	County	Approved -FY 2025/26	Proposed -FY 2026/27
1	Baringo	496,161,163	528,170,814
2	Bomet	468,730,626	498,289,418
3	Bungoma	562,059,982	601,422,211
4	Busia	514,728,802	549,189,312
5	Elgeyo-Marakwet	445,655,740	472,763,673
6	Embu	445,585,855	472,693,787
7	Garissa	510,888,235	544,919,368
8	Homa-bay	538,863,664	575,775,034
9	Isiolo	376,492,992	398,239,140
10	Kajiado	459,200,063	488,452,144
11	Kakamega	631,900,264	678,615,072
12	Kericho	491,924,215	523,933,866
13	Kiambu	642,094,266	688,809,074
14	Kilifi	528,153,096	562,613,607
15	Kirinyaga	436,378,706	463,333,283
16	Kisii	569,351,784	608,714,014
17	Kisumu	522,102,171	638,237,442
18	Kitui	556,906,939	593,818,310

S N	County	Approved –FY 2025/26	Proposed –FY 2026/27
19	Kwale	447,387,205	474,495,138
20	Laikipia	406,459,778	430,810,140
21	Lamu	373,334,857	395,081,004
22	Machakos	540,775,483	577,686,853
23	Makueni	494,768,774	526,778,425
24	Mandera	511,948,091	543,957,742
25	Marsabit	458,101,332	490,972,864
26	Meru	565,023,558	604,385,788
27	Migori	538,507,125	575,418,495
28	Mombasa	497,268,190	529,277,841
29	Murang'a	515,207,988	549,668,499
30	Nairobi City	775,756,999	834,726,105
31	Nakuru	622,626,699	666,890,648
32	Nandi	492,132,433	524,142,084
33	Narok	499,621,001	531,630,652
34	Nyamira	444,949,706	472,057,639
35	Nyandarua	469,042,680	498,601,472
36	Nyeri	492,365,209	524,374,860
37	Samburu	400,557,424	633,218,705
38	Siaya	491,970,700	523,980,352
39	Taita-Taveta	450,325,811	477,433,743
40	Tana-River	422,272,274	446,775,992
41	Tharaka-Nithi	404,731,372	429,081,734
42	Trans-Nzoia	474,454,626	504,013,417
43	Turkana	510,888,235	551,543,287
44	Uasin-Gishu	498,842,007	530,851,658
45	Vihiga	467,917,374	497,476,165
46	Wajir	502,524,835	542,527,721
47	West-Pokot	447,670,353	474,778,286
	Total	23,414,610,682	25,250,626,877

CHAPTER TWO

SUBMISSIONS BY STAKEHOLDERS

2.0 Introduction

17. Pursuant to the provisions of Article 118 of the Constitution and standing order 145 of the Senate Standing Orders, the Committee published an advertisement on Thursday, 21st May, 2026 inviting members of the public to submit their comments on the Bill. In this respect, the Committee received submissions from the following stakeholders-

- a) National Treasury and Economic Planning;
- b) Commission on Revenue Allocation;
- c) Council of Governors;
- d) County Assemblies Forum (CAF);
- e) Mau Mau Children Post-Colonial Elites;
- f) The County Assemblies of-
 - Kitui
 - Uasin Gishu
 - Kisumu
 - Kiambu
 - Kakamega
 - Nairobi City
 - Marsabit
 - Migori
 - Laikipia
 - Garissa
 - Taita/ Taveta

2.1 Submissions by National Treasury and Economic Planning

18. National Treasury and Economic planning submitted the following-

- a) Clause 5, on budget ceilings for recurrent expenditure- The Treasury agreed with the inclusion of the new clause 5, which explains the Second Schedule providing recurrent expenditure ceilings for County Executives and County Assemblies in line with Fiscal Responsibility Principles under the PFM Act. However, Treasury observed that, since Article 176(1) defines a county government as comprising both the County Assembly and the County Executive, the ceiling as provided is related only to the County Executive Committee and not the entire County Executive, and recommended that Clause 5 be amended accordingly.
- b) Clause 6 on funding for transferred functions- The National Treasury noted that the new clause 6, which provides for determination, appropriation and reporting of costs where a county function is transferred to the National Government under

Article 187, is consistent with the constitutional provisions on transfer of functions. However, that they are not aware of any such transfer having occurred to warrant the clause's inclusion, and recommended that, should such a transfer occur, the clause should additionally provide for financial management of the transferred function, including budgeting, accounting, oversight and funds flow.

- c) First Schedule, on Equitable Share Allocation- The National Treasury noted that the First Schedule allocates the equitable share to counties based on the Fourth Revenue Sharing Basis approved by Parliament under Article 217, consistent with the basis approved for FY 2025/2026 to FY 2029/2030. They observed that, while the Treasury had proposed Ksh.420 billion as the equitable share in the Division of Revenue Bill, 2026 and the 2026 Budget Policy Statement, the Senate Bill had allocated Ksh.454.7 billion, and therefore finalisation of the CARB, 2026 should be subject to the determination of the county equitable share in the Division of Revenue Bill, 2026 upon its approval by Parliament.
- d) Second Schedule - Budget Ceilings for County Executives and County Assemblies- The National Treasury noted that the Second Schedule provided total recurrent expenditure ceilings of Ksh.39.2 billion for the 47 county assemblies and Ksh.25.3 billion for the 47 county executives for FY 2026/27. While agreeing with the inclusion of the Schedule, they recommended that the financial years be corrected to read FY 2025/26 and FY 2026/27 respectively, and that the Schedule's heading be amended to clarify that the ceilings related to the County Executive Committees, consistent with the observation on clause 5.

2.2 Submissions by Commission on Revenue Allocation (CRA)

19. The Commission on Revenue Allocation (CRA) submitted the following-

- a) They recommended that the financial years referenced in the Second Schedule be corrected: column 2 (County Assembly ceilings) from FY 2024/25 to FY 2025/26; column 3 from FY 2025/26 to FY 2026/27; column 4 (County Executive ceilings) from FY 2024/25 to FY 2025/26; and column 5 from FY 2025/26 to FY 2026/27.
- b) The CRA noted that, in addition to their recommendation on County Governments' Recurrent Expenditure Budget Ceilings for FY 2026/27 already submitted to the Senate on 13th January 2026, some County Assemblies and one County Executive had separately submitted requests to

the CRA for additional funds, and they accordingly forwarded their recommendations on these requests (vide its letter dated 11th March 2026) for the Senate's consideration, noting that the Bill had not factored in this additional recommendation.

- c) The Commission reported that nineteen (19) County Assemblies and one county executive had submitted requests for additional recurrent expenditure budget ceilings for FY 2026/27, and that they had conducted visits to selected County Assemblies to assess the status of the issues raised, in order to support objective decision-making.
- d) The Commission reported submissions on pending bills from six counties (Nakuru, Migori, Embu, Nairobi, Marsabit and Kakamega) totalling Ksh.2,355,683,003, but noted that the reduction of ceilings in FY 2024/25 was a cross-cutting issue affecting all 47 counties, that a one-off allocation had already been provided in FY 2021/22 to settle pending bills, and that they were therefore unable to grant additional funding for this request, leaving the matter to the Senate's discretion.
- e) ICT-Related Requests- The Commission recommended that ICT allocations be capped at Ksh.20,000,000 per County Assembly based on market cost analysis, with requests above the cap rationalized down to it and requests below the cap approved at the amount requested.
- f) Public Participation- The Commission noted that the current framework supported only six documents under public participation, which several counties found inadequate given the volume of bills (especially on Own Source Revenue), and resolved to review this threshold when developing the FY 2027/28 ceilings.
- g) County Staff Capping- The Commission stated it would engage counties to establish current staff composition and numbers, in consultation with the Salaries and Remuneration Commission (SRC), to determine optimal staffing levels for FY 2026/27.
- h) Security/Contracted Guards- The Commission noted requests for security staffing for newly built ward offices, indicated it would assess these needs ahead of the FY 2027/28 ceilings, and guided that current security guard costs be catered for under operations and maintenance.

- i) Hansard, E-Parliament, Broadcasting, E-Voting, Committee Audio-Visual and EDMS- The Commission reported that it had developed and adopted a costing framework for these items based on Senate benchmarks, which was applied uniformly across County Assemblies.
- j) Purchase of Motor Vehicles- The Commission recommended that County Assemblies' motor vehicle purchases be capped at Ksh.50,000,000 or the actual amount requested, whichever was lower, due to prevailing budgetary constraints.
- k) Maintenance of Chambers and County Buildings- The Commission recommended capping maintenance costs at 5% of approved construction cost, as guided by the State Department for Public Works, and provided indicative construction cost benchmarks for the Speaker's residence (Ksh.35,000,000) and for chambers and MCA offices by Assembly size (ranging from Ksh.400,000,000 for Type 1 to Ksh.750,000,000 for Type 3 Assemblies).
- l) Furniture and Fittings- The Commission stated it had visited furniture workshops to establish current prices and cost benchmarks for furniture costing.
- m) General Insurance- The Commission recommended that general insurance for County Assembly properties and equipment be provided for under Operations and Maintenance expenditure to ensure sustainability and asset protection.
- n) Refurbishment of Chambers, Ward Offices and Speaker's Residences- The Commission recommended that refurbishment requests be subjected to on-site assessment to determine the condition and scope of required works, with allocations based on the assessment findings.
- o) Medical Insurance for Partisan Staff- The Commission found this not feasible, since partisan staff are remunerated through MCAs, and resolved to communicate this position to the County Assemblies Forum, copying the Senate.
- p) Salary adjustment for State Officers- The Commission noted that several counties had implemented revised MCA salaries with SRC approval, and

recommended that FY 2026/27 ceilings be adjusted accordingly once SRC circulars were received.

- q) Completion of County Assembly Complexes- The Commission noted that, although completion of chambers, offices and ward offices constitutes development expenditure outside its mandate, three counties had sought funding for this purpose: Embu (Ksh.132,000,000 to complete a complex that was 62% done against a contract cost of Ksh.349 million, while incurring Ksh.12,000,000 annually in office rent); Samburu (Ksh.179,000,000 for furnishing and completion of assembly chambers, plus Ksh.60,000,000 for ward offices); and Nakuru (Ksh.350,000,000 for construction of MCA offices within the headquarters complex). The Commission recommended that the Senate review such pending non-core infrastructure projects to ensure timely completion and value for money.
- r) Overall, against a total request of Ksh.6,490,984,706 from nineteen County Assemblies (five not visited, totaling Ksh.266,731,733, and fourteen visited, totalling Ksh.6,224,252,973), the Commission recommended a total of Ksh.1,138,287,534 (Ksh 93,500,000 for assemblies not visited and Ksh.1,044,787,534 for those visited), covering items such as ICT systems, E-Parliament, motor vehicles, asset valuation, furniture, chamber refurbishment, Hansard systems, generators, solar panels, libraries, lifts, and legal pending bills, as detailed in the accompanying summary table.

2.3 Submissions by the Council of Governors

20. The Council of Governors submitted the following;

- a) The CoG submitted that although the Senate had initially proposed Ksh.454.74 billion as the equitable share allocation to county governments for FY 2026/27, the amount was not retained during the mediation process, resulting in a final allocation of Ksh.428 billion, representing an increase of only Ksh. 13 billion. The Council argued that the allocation is insufficient to support effective county budget implementation.
- b) The CoG requested that the cost of transitioning UHC workers, which had not been considered in the concluded Division of Revenue process, be factored into the County Governments Additional Allocations Bill (CGAAB), 2026, noting that they had previously submitted comments on the matter which were not

initially considered in the CGAAB, 2026, and that the Senate issue guidance to county governments on the sustainability of transitioning these workers into permanent and pensionable terms.

- c) The Council further requested the Committee to: ensure timely approval of the equitable share cash disbursement schedule under Section 17(7) of the Public Finance Management Act before commencement of FY 2026/27; consider adopting a scientific methodology for determining recurrent expenditure budget ceilings, agreeable to both County Executives and County Assemblies, to avoid post-budget adjustments; and fast-track enactment of the CGAAB, 2026.
- d) The Council proposed that the First Schedule, which provides for an equitable share of Ksh.454,743,157,879, be deleted and replaced with a schedule reflecting Ksh.428,000,000,000, being the amount approved as the equitable share to counties for FY 2026/27 in the Division of Revenue Act, 2026.
- e) The Council proposed that, since the columns in row 3 of the Second Schedule (providing County Governments' budget ceilings on recurrent expenditure for FY 2026/27) were wrongly labelled and referred to previous financial years, columns 3, 4, 5 and 6 be relabeled as FY 2025/26, FY 2026/27, FY 2025/26 and FY 2026/27 respectively.

2.4 Submissions by the County Assembly Forum (CAF)

21. The County Assemblies Forum (CAF) submitted the following-

- a) CAF noted that while the Division of Revenue Bill, 2026 proposed an allocation of Ksh.454.9 billion to county governments from the nationally raised shareable revenue, marking an increase of approximately Ksh.39.7 billion from the previous financial year, the County Assemblies did not proportionately benefit from this additional allocation. Instead, CAF observed that the County Allocation of Revenue Bill, 2026 proposed to reduce County Assemblies' recurrent expenditure ceilings from Ksh.39.936 billion in FY 2025/2026 to Ksh.39.192 billion in FY 2026/2027, representing a negative deviation of Ksh.744 million.
- b) That there's unfair divergence between the two arms of county governance, while Assembly ceilings faced a reduction, the County Executive recurrent ceilings were projected to increase from Ksh.23.414 billion to Ksh.25.250 billion, translating to a positive deviation of Ksh.1.836 billion. The forum

expressed concern that County Assemblies were the only arm of county governments experiencing a budget reduction despite expanded constitutional mandates and increased overall county allocations.

- c) That the proposed budget cuts coincided with a period when County Assemblies continued to experience significant inflationary and operational pressures. Citing economic outlooks by the World Bank, CAF stated that Kenya remained under high fiscal pressure characterized by rising debt vulnerabilities, weak labor market outcomes, constrained fiscal space, commodity price volatility, and rising energy costs, all of which heavily impacted public institutions and service delivery.
- d) CAF highlighted that County Assemblies were shouldering additional constitutional and statutory obligations that demanded enhanced financial support. They stated that these emerging responsibilities include the implementation of the County Assembly Fund Act, enhanced public participation requirements, oversight of devolved functions, the implementation of digitization programs, increasing litigation costs, and growing committee activities.
- e) The forum provided an analysis of historical allocations since the inception of devolution, illustrating a pattern of inconsistent and frequently lower allocations for Assemblies relative to Executives. They pointed out that after reaching a peak allocation of Ksh 40.61 billion in FY 2023/2024, Assemblies suffered a sharp Ksh.4.2 billion cut in FY 2024/2025, a trend that continuously undermines the assemblies' ability to perform their constitutional roles and disrupted long-term operations.
- f) CAF noted that in the Bill's schedule (S.6(1)), the text erroneously captured the period as FY 2025/2026 instead of accurately referencing FY 2026/2027.
- g) That the Senate should review upward the proposed County Assembly recurrent ceilings from Ksh.39.192 billion to reflect prevailing economic realities, matching at least the FY 2023/2024 allocation levels.
- h) That the Senate safeguard and ring-fence County Assembly allocations to guarantee institutional independence and effective execution of constitutional mandates.

- i) That the Senate adopt a more equitable and objective resource allocation framework ensuring that Assemblies proportionately benefit whenever additional revenue is allocated to county governments.
- j) That the Senate should support the full operationalization of the County Assembly Fund to strengthen financial autonomy and protect County Assemblies from undue financial dependence on County Executives.

2.5 Submissions by the Mau Mau Children Post-Colonial Elites

22. The Mau Mau Children Post-Colonial Elites submitted the following;

- a) Allocation for Historical Justice and Reparations- they recommended that counties with documented cases of historical injustices allocate a portion of their equitable share towards verification, documentation, welfare, healthcare and memorialization programmes for affected communities.
- b) Conditional Grants for Vulnerable Groups- they proposed that the Senate include conditional grants to support vulnerable groups identified under historical reparations frameworks, to ensure national commitments translate into county-level action.
- c) Public Participation and Transparency- Counties were urged to publish allocations for historical justice and reparations in their budget documents and report on implementation annually to County Assemblies and the public.
- d) Historical Justice and Reparations Framework- they recommended that the National Treasury and Council of Governors develop a framework for conditional grants to support counties in implementing historical justice and reparations programmes, including healthcare, social support and memorialization for aging veterans and their families.
- e) Benchmarking for Historical Justice Frameworks and PBORA Capacity Building- Resources were sought to enable PBORA to undertake benchmarking visits to France, UK, USA, Canada, Italy and Vatican City, whose mature charity regulators and historical justice frameworks offer lessons on digital registration, risk-based compliance, data transparency and co-regulation, with a report to be tabled before Parliament within 90 days of return.

- f) They further recommended that funds be disbursed as conditional grants with quarterly reporting to the Senate and County Assemblies, implemented by County Governments with community and PBORA participation, and aligned with Articles 56 and 260 of the Constitution on minority rights and historical injustices.

2.6 Submission by County Assemblies

23. The following County Assemblies submitted their requests for adjustment of the budget ceiling on the Bill as follows-

2.6.1 County Assembly of Nairobi City

24. The county assembly of Nairobi requested an enhancement of its recurrent expenditure ceilings for the Financial Year 2026/2027, citing eight areas of significant financial need arising from the Assembly's evolving operational requirements;

- a) Staff establishment- that CRA had been factoring 133 staff members in determining the expenditure ceilings since FY 2013/14. However, a review conducted pursuant to Section 24(4) of the County Assembly Services Act, 2017 by Deloitte and Touche consulting firm, and further approved by the SRC, concluded that the Assembly requires a minimum workforce of 276 staff members. The Assembly currently employs 200 staff at a cost of Kshs.311.2 million, leaving a staffing deficit of 76 officers. To fully implement the revised staffing structure, an additional Kshs.369,000,000 is required for staff emoluments, exclusive of MCA emoluments.
- b) SRC Review of 4th Remuneration Benefits Cycle FY 2025/25-28/29- The SRC reviewed the Phase IV salary structure resulting in a combined reviewed amount of Kshs.833,433,050, of which Kshs.70,750,800 related specifically to the County Assembly. Implementation had not been effected due to budgetary constraints and the assembly requested an upward review of its expenditure ceiling by Kshs.70,750,800 to enable compliance with the SRC Circular effective 1st July 2025.
- c) SRC Review on Mileage Allowance- The SRC, vide circular Ref. SRC/TC/31(89), reviewed the mileage claim remunerations for Members of County Assembly. The Assembly had allocated Kshs.6,015,926 for mileage

claims in FY 2025/26 but with the revised rates would require Kshs.36,489,350, necessitating an additional ceiling of Kshs.72,978,700.

- d) SRC Circular on Transport Allowance- The SRC, vide circular Ref. No. SRC/TS/29/30 Vol.1(6) dated 8th December 2025, advised the County Assembly on transport policy requiring transport arrangements for Hon. Members and staff using pool vehicles, and where official transport was unavailable, reimbursement of actual transport costs at prevailing AA rates. Having reviewed its transport needs for FY 2026/27, the assembly established that it would require an additional Kshs.176,250,000 to cater for MCAs and staff transport needs in compliance with the guideline.
- e) Review of Ward Operating Costs- The CRA had capped ward office operational costs at Kshs.127,436, which included salaries for three staff members and maintenance costs. Due to high rental costs in Nairobi, the current cap was insufficient to cover these expenses, with the Ngara ward office alone having a rent of Kshs.53,000 which exceeded the current cap. An additional Kshs.150,000 per ward per quarter, totaling Kshs.51,000,000 annually, was sought to accommodate the rising costs of office rent and operations across the 85 ward offices.
- f) Administration of Motor Vehicle reimbursement benefits for Members- The SRC conferred motor vehicle reimbursement benefit to Members of the Assembly, necessitating an appropriation of Kshs.274.3 million. The Assembly had implemented this benefit gradually, allocating Kshs.68.65 million annually, resulting in not all Members having benefited. Additionally, following a by-election in Kariobangi North Ward, the assembly was required to facilitate the new Member with all his benefits. An additional Kshs.93,212,000 was needed to complete the implementation of the benefit.
- g) Medical Cover for Ward Staff- The Assembly had incorporated the 372 Ward staff serving the 124 Members into the Human Resource Integrated Payroll System (HRIS-KE), following a directive by the Head of Public Service, and intended to fully onboard all ward staff and their dependents onto a comprehensive medical cover scheme in compliance with section 34(2) of

the Employment Act, 2007. To fully implement medical cover forward staff, the assembly requires Kshs.120,000,000.

- h) Legal Services Pending Bills and Contingent Liabilities- The County Assembly had accumulated pending legal fees totaling approximately Kshs.1,375,139,845.15 arising from legal representation and settlement of court awards, and continued to face contingent legal liabilities from ongoing legislative drafting requiring engagement of external legal experts at an estimated Ksh. 45,000,000 per annum.

25. Further, after the meeting with the Committee on Thursday, 11th June, 2026, the County Assembly of Nairobi City submitted the following additional information;

- a) Update on legal services pending bills- The Assembly reported that, pursuant to two rulings of the High Court Anti-Corruption and Economic Crimes Division shared with them on 9th June 2026, two of the taxation matters previously listed as items 6 and 7 on page 7 of the original memorandum had since been taxed off to Ksh.828,727.20 (in HCACEC Misc. E036/2025) and Ksh.413,215.20 (in HCACEC Misc. E037/2025) respectively.
- b) The Assembly submitted an amended table of pending litigation fees covering eight cases involving the Assembly and the County Assembly Service Board, with a revised total of Ksh.400,836,517.04 and
- c) The Assembly submitted that their personnel emoluments stand at Ksh.1.1 billion, such that twice this figure (Ksh.2.2 billion) represents the applicable threshold under the Regulation 25(1)(f) of the PFM (County Governments) Regulations, 2015, and that the proposed ceiling falls short of this figure by approximately Ksh.700,000,000. They further computed, for comparison, that 7% of their total revenue of Ksh.37,218,106,753 (comprising Ksh.23,546,420,203 from the equitable share and Ksh.13,671,686,550 from own-source revenue as declared in October 2025) would amount to Ksh.2,605,267,472.71.

2.6.2 County Assembly of Kiambu

26. The County Assembly of Kiambu submitted as follow-

- a) The Assembly's original FY 2025/2026 request totalled Ksh.230,000,000, of which Ksh.125,000,000 was approved, leaving an outstanding balance of

Ksh.45,000,000 across three partially completed projects, namely the Broadcasting Unit and Media Centre (Ksh.15,000,000), the E-Parliament System (Ksh.20,000,000), and replacement of ward office furniture (Ksh.10,000,000), all of which required completion to become fully operational.

- b) Procurement of Utility Vehicles (Ksh.50,000,000)- The Assembly's fleet of 8 vehicles is largely unserviceable (4 non-operational, 3 high-maintenance, 1 grounded), forcing costly reliance on hired vehicles; new vehicles would support committee oversight visits across all 60 wards, public participation activities and staff movement, while generating significant cost savings.
- c) Procurement of Office Furniture and Equipment (Ksh.58,000,000)- To furnish and equip the new office block once complete, including workstations, desks, chairs, storage cabinets, boardroom and Media Centre furnishings, offices for Nominated Members, and equipment such as computers, printers and scanners, addressing current overcrowding and shared offices.
- d) Refurbishment of Dilapidated Office Spaces (Ksh.30,000,000)- Following a December 2025 DOSHS inspection that found hazardous conditions (cracked walls, exposed wiring, broken plumbing, poor lighting and ventilation), the funds would finance structural repairs, rewiring, plumbing fixes, repainting and improved lighting/ventilation to meet occupational health and safety standards.
- e) Disability Access - Two Mini Lifts (Ksh.24,000,000)- The Clerk's and Speaker's offices, located on the first floor, are currently inaccessible to persons with mobility impairments due to lack of a ramp or lift; the funds would install passenger lifts to enable dignified access for Members, staff and the public, in line with constitutional and disability rights obligations.
- f) Security Enhancement (Ksh.25,000,000)- To address inadequate security infrastructure by installing a comprehensive CCTV network, baggage and parcel scanners at entry points, under-vehicle scanners at access gates, and electronic access control for sensitive areas such as the chamber and server rooms.

- g) Cafeteria Renovation and Equipment (Ksh.10,000,000)- The current cafeteria is in poor repair and poorly equipped, posing health and hygiene concerns; the funds would finance structural repairs, flooring, lighting/ventilation improvements, repainting, and procurement of commercial-grade kitchen and dining equipment.
- h) Parking Area Renovation and Rehabilitation (Ksh.8,000,000)- The parking area is severely potholed, posing safety risks to vehicles, pedestrians and persons with disabilities; the funds would finance full resurfacing, drainage installation, marked parking bays (including wheelchair-accessible bays), lighting and signage.

27. In total, the assembly requested for additional funding of Ksh.250,000,000.

2.6.3 County Assembly of Uasin Gishu

28. The Assembly requested the Senate to adjust its budget ceiling upwards by Ksh.260,000,000, noting that its current budget of Ksh.762,248,662 represents only a 5% increase from Ksh.727,157,536 in FY 2024/2025, an increment that was meant to cater for inflation only and is insufficient to address the additional needs outlined below;

- a) Library Equipment (Ksh.20,000,000)- To facilitate the purchase of library shelves and cabinets, e-library software, licences, and reading materials to support research and drafting of legislation.
- b) Solar Panels Installation (Ksh.20,000,000)- For installation of solar panels at the County Assembly's Administration Block and Chambers to enhance energy efficiency, reduce operational power costs, address frequent power outages that damage electrical and electronic equipment, and promote adoption of a green energy strategy.
- c) Staff Rationalization (Ksh.58,000,000)- To implement a fair staff rationalization process as guided by the Salaries and Remuneration Commission (SRC), necessitated by employees acquiring higher academic and professional qualifications, approval of a new staff scheme by the SRC, and the proposed remuneration for Hon. Members.
- d) Replacement of Old Computers, Laptops and Photocopiers for Employees (Ksh.15,000,000)- To replace old and worn-out ICT equipment inherited from the defunct local authorities.

- e) Establishment of Broadcasting Unit and Media Centre (Ksh.20,000,000)- In compliance with Article 196 of the Constitution, to facilitate public access to legislative proceedings and enhance transparency and civic awareness.
- f) E-Assembly Infrastructure and Digital Transformation Initiatives (Ksh.51,000,000)- To establish E-parliament systems including mobile applications, document management, disaster recovery, and cloud storage in line with the digital transformation agenda.
- g) Gratuity Arrears for Contractual Staff (Ksh.30,000,000)- To settle arrears of gratuity for contractual staff engaged since December 2022, which has not been budgeted for due to inadequate allocations, noting that the next financial year is the last before their contracts expire.
- h) Asset Valuation, Tagging and Maintenance (Ksh.26,000,000)- To assist in asset valuation, tagging and maintenance in support of full implementation of accrual accounting, the growing asset base requiring automated management, and processing of ownership documents for County Assembly land parcels.
- i) Purchase of Motor Vehicle for Public Participation (Ksh.20,000,000)- To facilitate public engagements, support committees' field visits, and project verification, necessitated by the current fleet of vehicles inherited from the defunct local authorities.

29. In total, the assembly requested for additional funding of Ksh.260,000,000.

2.6.4 County Assembly of Kakamega

30. The County Assembly of Kakamega submitted the following;

- a) Overall Ceiling position- The Assembly submitted that the recurrent expenditure ceiling of Ksh.1,282,977,973 proposed by the Commission on Revenue Allocation (CRA) for FY 2026/27 do not adequately cater for mandatory and non-discretionary expenditure arising from four key cost drivers, and accordingly requested enhancement of the ceiling by Ksh.211,516,201, bringing their actual requirement to Ksh.1,494,494,174.
- b) Funding implications of the SRC-reviewed Remuneration Structure (Ksh.13,391,916)- The Assembly explained that although the SRC's revised remuneration structure for State Officers (Gazette Notice No. 10350 of 9th August 2023) had initially been suspended due to fiscal constraints, they had since been effected on the Government's HRIS-K payroll system from

February 2026, while the CRA's FY 2026/27 ceiling computation had relied on the older FY 2023/24 remuneration structure, creating a shortfall covering additional salary (Ksh.11,658,636) and gratuity (Ksh.1,733,280) costs, and requested that this be factored into the ceilings for all county assemblies.

- c) Ward Office Operations (Ksh.127,799,640)- The Assembly submitted that, based on CRA's own costing framework requiring facilitation of all 90 MCAs' ward offices at Ksh.118,333 per MCA per month, this statutory expenditure consumed approximately 37.2% of its proposed O&M allocation, leaving insufficient resources for committee activities, legislative processing and other operations, and requested that Ward Office Operations be recognized as a distinct, separately funded cost centre across all county assemblies.
- d) Staffing Capacity Variance (Ksh.52,868,352)- The Assembly, being the second largest in the country with the maximum permissible committees, submitted that the CRA staffing cap of 115 officers (Ksh.189,995,640) fell short of its actual requirement of 147 officers (Ksh.242,863,992), causing capacity constraints in committee services, legal, ICT, audit, finance and administration, and requested funding of the resulting variance plus a review of staffing assumptions for larger assemblies.
- e) Insurance Funding Shortfall (Ksh.17,456,293)- The Assembly submitted that CRA's insurance provision of Ksh.48,632,667 fell short of its projected requirement of Ksh.66,088,960 (covering medical, group personal accident/WIBA, group life, motor vehicle and general insurance), attributable to planned staff recruitment, increased medical utilization, inflation and planned vehicle acquisitions, and requested funding of the shortfall.
- f) Pending Bills and Arbitration Awards (Ksh.578,588,204, one-off)- The Assembly acknowledged the Senate's earlier allocation of Ksh.55,000,000 in FY 2025/26, against which it had settled Ksh.106,800,000 of liabilities, but reported that its audited pending bills of Ksh.685,388,204 as at 30th June 2025 had reduced to an outstanding balance of Ksh.578,588,204, and requested a one-off allocation to clear this balance, noting that the

requirement to treat pending bills as a first charge perpetuated a cycle of accumulation.

- g) Furniture and Fittings for New Chambers (Ksh.220,000,000, one-off)- The Assembly reported that its new Chambers and Office Complex, under construction and expected to be ready by the third quarter of FY 2026/27, would require furnishing of the Chamber, committee rooms, offices, boardrooms and public spaces, and requested a one-off allocation to furnish and equip the facility.
- h) ICT Infrastructure for New Chambers (Ksh.60,000,000, one-off)- The Assembly requested a one-off allocation to install plenary conferencing and voting systems, biometric access control, network and server infrastructure, security surveillance, structured cabling and wireless connectivity for the new complex, to support digital transformation and avoid future retrofitting costs.
- i) Legal Costs (Ksh.29,958,279, one-off)- The Assembly reported outstanding legal obligations from litigation, arbitration and advisory services arising in the course of safeguarding institutional interests, and requested a one-off allocation to settle these costs and avoid further accrual of interest and penalties.
- j) Motor Vehicles (Ksh.60,000,000, one-off)- The Assembly thanked the Senate for the earlier Ksh.40,000,000 allocation under the County Allocation of Revenue Act, 2025, but reported continuing fleet inadequacies given its 60 wards across twelve constituencies and fourteen sub-counties, and requested a further allocation for additional vehicles and replacement of aging units.
- k) Policy Recommendations to the Senate- The Assembly recommended: (i) adoption of a "protected baseline" framework for county assembly allocations, similar to that applied in revenue sharing among county governments, to ensure stability and predictability; (ii) review of Regulation 25(1)(f) of the PFM (County Governments) Regulations, 2015, which caps county assembly expenditure at 7% of county revenue or twice personnel emoluments, as it may not reflect operational realities; and (iii) review of the CRA's 70:30 O&M framework, given that statutory obligations such as ward

office operations and insurance already consume a large share of the 30% allocation, with actual market-based costing recommended.

31. In total, the assembly requested additional funding of Ksh.1,160,062,684, comprising Ksh.211,516,201 for recurrent ceiling enhancement and Ksh.948,546,483 for one-off interventions.

2.6.5 County Assembly of Kitui

32. The Kitui County Assembly proposed a comprehensive digitization programme aimed at making the Assembly fully digital, covering the following components;

- a) Reliable Internet Connectivity (Ksh.800,000)- For installation of high-speed and stable internet across all Assembly offices and chambers.
- b) Modern ICT Equipment (Ksh.13,970,000)- Comprising touch screen monitors for the Speaker's podium and Clerks-at-the-table (2 pcs at Ksh.270,000), HP laptops with graphics cards for livestreaming (2 pcs at Ksh.400,000), iPads for Members (65 pcs at Ksh.13,000,000), and smart screens for the Speaker's gallery, visitors' gallery and Press gallery (3 pcs at Ksh.300,000).
- c) Power Backup Systems (Ksh.250,000)- For procurement of an Uninterrupted Power Supply (UPS).
- d) Camera Matrix (Ksh.1,500,000)- To support the Assembly's video systems.
- e) AI Transcription Software Subscriptions (Ksh.1,000,000)- To facilitate automated transcription services.
- f) Audio Segmentation Software (Ksh.1,000,000)- To support processing and management of audio recordings.
- g) Video Cameras (Ksh.2,000,000)- Procurement of 2 Sony HD-4K cameras at Ksh.1,000,000 each.
- h) County Assembly Broadcasting Unit Set-up (Ksh.15,000,000)- Covering audio systems, video systems, control and management, transmission and streaming, recording and archiving, display, and information systems.
- i) Delegate Unit with Members' Login and Voting Component (Ksh.10,000,000)- To facilitate electronic member identification and voting during sittings.
- j) New Cameras for Chamber Screens (Ksh.4,500,000)- Procurement of 3 cameras at Ksh.1,500,000 each.

- k) External Wireless Microphones (Ksh.600,000)- Procurement of 4 sets of Sennheiser wireless microphones for video cameras at Ksh.150,000 each.
- l) AVMATRIX Video Mixer (Ksh.280,000)- A portable 6-channel streaming mixer for multiview at Ksh.140,000 per unit (2 units).
- m) Live Streaming Software (Ksh.100,000)- Procurement of Vmx 4K live streaming software.
- n) Chamber Audio/Video Cabling (Ksh.500,000)- For HDMI/SDI/VGA/RCA cabling within the chamber.
- o) Digital Systems and Platforms (Ksh.3,500,000)- Comprising a Document Management System for creating, storing, tracking and accessing official documents; an E-Assembly Software for digital filing of motions, bills, debates, voting and Hansard reporting; communication tools such as email, messaging platforms and virtual meeting applications (e.g., Zoom, Microsoft Teams); and a Public Portal for publishing legislation, reports, committee schedules and allowing public feedback.
- p) Cybersecurity and Data Protection (Ksh.1,000,000)- Covering firewalls and antivirus systems to protect digital systems from cyber threats, data backup and recovery plans to ensure safety of information in case of system failure, and access control measures to ensure only authorized users can access sensitive documents and systems.

33. In total, the assembly requested for additional funding of Ksh. 56,000,000

2.6.6 County Assembly of Kisumu

34. The County Assembly of Kisumu appeared before the Committee and requested additional funding amounting to Kshs.445,566,838 for the Financial Year 2026/2027 to facilitate effective execution of its constitutional, legislative, oversight, and representative mandates, arising from expenditure pressures not adequately accommodated within the proposed ceiling allocation of Kshs.799,261,872.

- a) Personnel Emoluments and Statutory Salary Adjustments- The additional allocation of Kshs.65,390,938 is required to cater for annual salary increments, implementation of SRC salary reviews, adjustment of Members' mileage allowances, settlement of salary arrears, and recruitment of critical staff to address understaffing concerns raised by oversight agencies including

the Office of the Auditor-General, the Ethics and Anti-Corruption Commission, and the Salaries and Remuneration Commission.

- b) Medical Insurance Premium- To cover increased medical insurance premiums driven by inflation in the insurance market and the onboarding of additional staff members onto the medical scheme, the assembly requested an additional provision of Kshs.14,000,000.
- c) Public Participation and Civic Education- The assembly intends to undertake public participation on ten pending Bills across all wards and special interest groups within Kisumu County, in fulfilment of the constitutional requirement under Articles 10, 118, and 196 of the Constitution, at a cost of Kshs.37,600,000.
- d) Contractual Price Variations- The construction project had experienced cost escalations arising from design modifications to accommodate staff offices, inflationary increases in construction input costs during the extended implementation period, and additional electrical infrastructure requirements including a three-phase power installation. An additional Kshs.104,000,000 is required to meet these variations.
- e) Furnishing and Equipping the Ultra-Modern Assembly Complex- In the previous financial year the assembly had requested Kshs.337,425,900, out of which Kshs.200,000,000 was approved, leaving an outstanding funding gap of Kshs.137,425,900 required to fully operationalize the facility.
- f) Utilities, Contracted Services, Repairs, Maintenance and CCTV Installation- The operationalization of the new Assembly offices would significantly increase expenditure on security, cleaning services, lift maintenance, standby generators, and repairs, and the new premises required installation of an integrated CCTV surveillance system. A total of Kshs.42,000,000 is required to meet these obligations.
- g) Acquisition of Motor Vehicles- The assembly currently relies on only two aging vehicles which are inadequate and costly to maintain. Three heavy duty 4x4 double cab vehicles are required to strengthen committee oversight, site visits, and monitoring activities, at a cost of Kshs.45,150,000.

35. In total, the assembly requested for additional funding of Kshs.445,566,838

2.6.7 County Assembly of Laikipia

36. The County Assembly of Laikipia submitted the following;

- a) That their budget ceilings over successive financial years had not corresponded with actual expenditure obligations and prevailing cost movements, having fluctuated from Ksh 467,084,750 in FY 2022/2023, to Ksh.545,809,048.69 in FY 2023/2024, down to Ksh.477,594,112 in FY 2024/2025 and Ksh.511,501,082 in FY 2025/2026, creating a structural financing gap that threatens continuity of operations.
- b) Additional direct costs not reflected in current ceiling computation (Ksh.63,147,532.40 for FY 2026/27, Ksh.58,814,772.40 in subsequent years)- The Assembly submitted that several unavoidable obligations arising from lawful policy and administrative decisions had not been factored into the ceiling, comprising basic pay adjustments, mileage review for Members, salary market adjustment, costs of new MCAs, staff annual increments and increment arrears, and previously awarded but subsequently omitted costs for security personnel wages, general repairs and maintenance, and utilities.
- c) Additional Members whose costs have not been factored into ceiling determination- The Assembly reported that two additional Members admitted following changes in membership in March 2023 had not been incorporated into budget computations due to non-gazettement by the IEBC, resulting in a recurrent financing deficit.
- d) Chamber and Office Furniture (Ksh.20,000,000)- The Assembly submitted that the Chamber and office furniture, in place since the facility was opened in February 2017, is completely worn out and requires urgent replacement and refurbishment, with a recent market survey estimating the cost at Ksh.20,000,000.
- e) Ward Offices refurbishment (Ksh.9,488,000)- that their 15 ward offices, constructed and equipped in FY 2019/2020, require substantial repairs, with an assessment by the Department of Public Works producing a bill of quantities of Ksh.9,488,000, which the current ceiling could not accommodate.
- f) Increased Insurance Costs (Ksh.15,000,000)- that the growth in Assembly and ward staff numbers had significantly increased insurance costs, with

medical insurance rising from Ksh.15,000,000 to Ksh.27,000,000 over the last five years, and requested additional provision to address the increase.

- g) One-Off allocation (Ksh.30,000,000)- they requested a one-off allocation for the acquisition of one official vehicle for the Speaker and two pool vehicles to support committee oversight, administrative operations and service delivery, citing inadequate current transport capacity.

37. In total, the assembly requested for additional funding of Ksh.137,635,532

2.6.8 County Assembly of Garissa

38. The representatives from the County Assembly of Garissa appeared before the Committee and presented the following;

- a)) E-Parliament System (Ksh.50,000,000)- The Assembly currently relies on manual, paper-based processes that are slow and error-prone; a modern E-Parliament System would digitize the legislative process, including document management, electronic voting, Hansard recording and committee work, particularly benefiting MCAs from remote and pastoralist wards by enabling participation without constant travel, while improving transparency and public access to legislative information.
- b) Broadcasting Unit and Media Centre (Ksh.35,000,000)- Given Garissa's young population that relies heavily on radio, television and social media, the Assembly's current capacity to communicate its work is very limited; a modern broadcasting studio and media centre would enable livestreaming of plenary and committee sessions, production of civic education content, and direct engagement with citizens in far-flung areas.
- c) Procurement of Motor Vehicles (Ksh.100,000,000)- The current fleet, acquired at the start of devolution and now 13-15 years old, is unreliable and costly to maintain, affecting oversight and public participation activities; the Assembly seeks to procure four vehicles- two Toyota Land Cruiser Prado 76 for committee services, one Toyota Land Cruiser Prado Executive for the Speaker, one Toyota Hiace 14-seater van, and one Toyota RAV4 as an office pool vehicle.
- d) Asset Valuation, Tagging, Maintenance and Management System (Ksh.8,000,000)- To comply with national financial regulations and National Treasury directives, the Assembly proposes a modern digital asset

management system to enable proper valuation, RFID tagging, tracking and maintenance of all Assembly assets, reducing losses and strengthening audit compliance.

- e) Integrated Security Management System (ISMS) (Ksh.100,000,000)- Following a June 2026 benchmarking visit to the National Parliament, the Assembly seeks to implement a scaled-down version of Parliament's security system, comprising a Central Command Centre, advanced CCTV, access control and perimeter protection to safeguard Members, staff and visitors; the system is to be rolled out over three financial years (Ksh.35M in FY 2026/27, Ksh.35M in FY 2027/28, and Ksh.30M in FY 2028/29).

39. In total, the assembly requested for additional funding of Ksh.228,000,000

2.6.9 County Assembly of Migori

40. The representatives from the County Assembly of Migori presented the following;

- a) That they require Ksh.20,573,510 to address staff establishment and recruitment gaps arising from expanded mandates and facilities.
- b) The Assembly requested Ksh.51,000,000 for replacement of motor vehicles due to disposal and deterioration of the existing fleet.
- c) Ksh.1,655,322.87 to cater for motor vehicle repairs and maintenance resulting from frequent mechanical breakdowns.
- d) Ksh.30,000,000 for furnishing newly constructed committee rooms to facilitate their operationalization.
- e) Ksh.40,000,000 for furnishing ward offices to support decentralized service delivery.
- f) Ksh.10,000,000 for furniture and fittings for the County Assembly headquarters.
- g) Ksh.40,000,000 for ICT and Audio-Visual Systems for committee rooms, including conferencing, Hansard and related facilities.
- h) Ksh.30,000,000 for procurement of gymnasium equipment to enhance staff welfare and productivity.
- i) Ksh.1,132,800 for installation of CCTV and access control systems to improve security at Assembly facilities.

- j) Ksh.1,950,500 for improvement of internet connectivity and bandwidth to support digital systems and legislative operations.
- k) Ksh.40,000,000 for acquisition of a modern Hansard system to improve recording and transcription of proceedings.
- l) Ksh.8,000,000 for establishment of an E-Parliament System and Electronic Document Management System (EDMS).
- m) Ksh.8,650,000 for establishment of a Broadcasting Unit and Media Centre to enhance public access to Assembly proceedings.
- n) Ksh.6,000,000 for strengthening Library and Information Services to support legislative research and information management.
- o) Ksh.3,500,000 for acquisition of a standby generator to ensure continuity of operations during power outages.
- p) Ksh.3,000,000 for utility connections, including water and electricity services for new facilities.
- q) Ksh.14,000,000 for security services to safeguard Assembly facilities, Members, staff and visitors.
- r) Ksh.1,000,000 for cleaning services to maintain health and safety standards within Assembly premises.
- s) Ksh.10,134,800 for asset valuation and tagging to enhance accountability and compliance with public finance regulations.
- t) Ksh.16,000,000 for processing land titles for ward offices to regularize ownership and secure Assembly assets.
- u) Ksh.18,300,000 for installation of modern audio-visual systems in Assembly facilities
- v) Ksh.600,000 for cloud storage services to enhance data backup, security and records management.
- w) Ksh.73,123,720.65 to settle outstanding legal fees and court-awarded obligations.
- x) Ksh.8,932,456.23 for furnishing and operationalization of the Assembly cafeteria and kitchen facility.
- y) Ksh.368,000,000 to operationalize the Staff Car Loan and Mortgage Scheme for eligible staff members, noting that the scheme had not been adequately provided for in the recurrent expenditure ceilings.

41. In view of the above needs, the Assembly submitted that they face a funding gap of approximately Ksh.794,537,287, comprising Ksh.426,537,287 for operational and capital requirements and Ksh.368,000,000 for the Staff Car Loan and Mortgage Scheme, and requested Senate intervention to address the identified gaps.

2.6.10 County Assembly of Taita/Taveta

42. The Taita Taveta County Assembly appeared before the Committee and submitted a request to enhance their recurrent expenditure ceiling by **Ksh.233,685,230** above the approved cap of Ksh.689,647,079. The Assembly noted that without this adjustment, statutory personnel costs would consume 57% of its entire recurrent budget, severely disabling its oversight and public participation functions. Their specific items included:

- a) That the approved recurrent expenditure ceiling of Ksh.689,647,079 for FY 2026/27 is insufficient to enable them effectively discharge their constitutional mandate of legislation, oversight, representation and public participation. Consequently, the Assembly requested an enhancement of its recurrent expenditure ceiling by Ksh.233,685,230.
- b) The Assembly stated that Taita Taveta County covers approximately 17,000 square kilometres with twenty wards spread across four sub-counties. They noted that the vast geographical coverage, dispersed population, border status and challenging terrain had significantly increased operational costs associated with oversight, committee work and public participation.
- c) The Assembly requested Ksh.53,663,364 to cater for salary adjustments for Members and staff arising from implementation of SRC-approved remuneration structures, salary increments and related statutory deductions and employer contributions. It noted that failure to provide the additional funding would result in a significant proportion of its recurrent budget being absorbed by personnel emoluments.
- d) The Assembly further requested Ksh.8,736,000 to facilitate the increase of Members' Daily Subsistence Allowance (DSA) from Ksh.14,000 to Ksh.16,800 and support oversight, committee activities and public participation programmes across the county.

- e) The Assembly sought Ksh.21,285,866 for replacement of the Speaker's official vehicle. It explained that the current vehicle, acquired in 2015, had exceeded its economic lifespan, was experiencing frequent mechanical breakdowns and had become costly to maintain due to the county's rugged terrain and extensive travel requirements.
- f) The Assembly requested Ksh.80,000,000 for furniture and fittings for the new County Assembly Chamber, which was under construction and expected to be completed during FY 2026/27. The funds were intended for procurement of Members' desks, ergonomic seating, furniture for the Speaker's dais and Clerk's table, public gallery fittings, committee room furniture, chamber carpeting, office furniture, a golden mace safe and a backup generator.
- g) The Assembly sought Ksh.50,000,000 for installation of Hansard, teleconferencing and smart chamber systems to transform the new chamber into a modern digital legislature. The proposed investment included Hansard recording and transcription systems, virtual meeting facilities, audio-visual infrastructure, biometric attendance systems, CCTV surveillance, electronic document management and electronic voting systems.
- h) The Assembly further requested Ksh.20,000,000 for the implementation of the Bunge Mashinani and Public Participation Programme across all twenty wards. The programme was intended to support ward-based Assembly sittings, public participation forums, civic education, stakeholder consultations, legislative awareness campaigns and collection of public views on Bills and policies.
- i) The Assembly submitted that the requested enhancement was driven by statutory and unavoidable obligations rather than discretionary expenditure. They argued that approval of the request would strengthen legislative oversight, accountability, transparency and public participation while enhancing service delivery to the residents of Taita Taveta County.

43. In total, the Assembly requested additional funding of Ksh.233,685,230 above the approved recurrent expenditure ceiling of Ksh.689,647,079 for FY 2026/27.

2.6.11 County Assembly of Marsabit

44. The County Assembly of Marsabit submitted the following;

- a) CCTV System, Access Control and Internet Connection (Ksh.27,500,000)-
For installation in the new office extension block.
- b) Furnishing of the Speaker's and Honourable Members' Gallery and
Equipping of the County Assembly Cafeteria (Ksh.70,000,000).
- c) Standby Generator for Chamber Services (Ksh.40,000,000).
- d) Two (2) Hardtop 4x4 Land Cruiser Motor Vehicles (Ksh.30,000,000).

45. In total, the assembly requested for a one-off allocation of Ksh.167,500,000 in the FY 2026/27.

CHAPTER THREE

COMMITTEE'S RESOLUTIONS ON THE COUNTY ASSEMBLY REQUESTS FOR RECURRENT EXPENDITURE BUDGET CEILING ADJUSTMENT FOR FY 2026/27

46. The County Assemblies listed herein submitted requests for review of their respective recurrent expenditure budget ceiling. The Committee considered the requests and resolved that respective county assemblies' recurrent expenditure budget ceiling be adjusted to cater for the following expenditure items-

1) Kitui County Assembly		
No.	Item	Resolution
1	Modern ICT Equipment	13,970,000
2	Power Backup Systems	15,000,000
3	Cybersecurity and Data Protection	1,000,000
Total		29,970,000
2) Uasin Gishu County Assembly		
No.	Item	Resolution
1	Library Equipment	10,000,000
2	solar panel installations	15,000,000
3	replacement of old computers, laptops, photocopiers	7,000,000
4	Establishment of broadcasting unit and media centre	33,000,000
5	E-Assembly Infrastructure and digital transformation initiatives	
6	Purchase of motor vehicle for public participation	20,000,000
Total		85,000,000
3) Kisumu County Assembly		
No.	Item	Resolution
1	Medical insurance premium increases	14,000,000
2	Public participation and civic education obligations	20,000,000
3	Furnishing and equipping Ultra Modern Assembly Complex	41,000,000
4	Acquisition of motor vehicles for committee operations	25,000,000
Total		100,000,000
4) Garissa County Assembly		
No.	Item	Resolution
1	E-Parliament System	30,000,000

2	Broadcasting Unit & Media Centre	
3	Procurement of Motor Vehicles	30,000,000
4	Asset Valuation, Tagging, Maintenance & Management System	8,000,000
5	Integrated security management system (It has two components: access control system and surveillance)	20,000,000
Total		88,000,000
5) Nairobi County Assembly		
No.	Item	Resolution
1	SRC Review of the 4th Remuneration Benefit Cycle FY 2025//26 - 2028/29	30,000,000
2	SRC Review on Mileage Allowance	32,978,700
3	Review of Ward Operating Costs for NCC Assembly	20,000,000
4	Administration of Motor Vehicle Reimbursement benefits for members	43,212,000
5	Medical cover for ward staff	80,000,000
Total		206,190,700
6) Kiambu County Assembly		
No.	Item	Resolution
1	Procurement of utility vehicles	30,000,000
2	Procurement of furniture and equipment	25,000,000
3	Refurbishment of dilapidated office spaces	10,000,000
4	Disability Access Improvements	4,000,000
5	Security Enhancement	10,000,000
6	Cafeteria renovation and Equipment	5,000,000
7	Parking Area renovation and rehabilitation	8,000,000
Total		92,000,000
7) Marsabit County Assembly		
No.	Item	Resolution
1	Furnishing of Speaker's & Honourable members gallery and equipping of Marsabit County Assembly Cafeteria	17,000,000
2	Stand- by generator for chamber services	20,000,000
3	Two (2) hardtop 4*4 Landcruiser Motor vehicle	30,000,000
Total		67,000,000
8) Taita Taveta County Assembly		
No.	Item	Resolution

1	Increase in MCA Daily Subsistence Allowance	8,736,000
2	Replacement of Speaker's official vehicle	21,285,866
Total		30,021,866
9) Laikipia County Assembly		
No.	Item	Resolution
1	Chamber and office furniture replacement	20,000,000
2	Ward Offices refurbishment	9,488,000
3	Increased insurance costs	15,000,000
4	One-off allocation for Speaker vehicle and two pool vehicles	30,000,000
Total		74,488,000
10) Kakamega County Assembly		
No.	Item	Resolution
1	Funding Implications of the SRC-Reviewed Remuneration Structure	13,391,916
2	Ward Office Operations	27,000,000
3	Insurance Funding Shortfall	17,456,293
4	Legal Costs (One off)	29,958,279
5	Motor Vehicles (One off)	40,000,000
Total		127,806,488
11) Migori County Assembly		
No.	Item	Resolution
1	Staff Establishment and Recruitments	20,573,510
2	Motor Vehicle Replacement	30,000,000
3	Furniture - Ward Offices	10,000,000
4	Committee Rooms - ICT and AV Systems	10,000,000
5	Hansard System	10,000,000
6	Stand-By Generator	3,500,000
7	Security Services	14,000,000
8	Legal fees bills	20,000,000
Total		118,073,510

CHAPTER FOUR

COMMITTEE OBSERVATIONS AND RECOMMENDATIONS

Observations

47. Following deliberations with various stakeholders and consideration of the Bill, the Committee made the following observations-

- a) The sharing of the revenue among the county governments for FY 2026/27 of Ksh.428.0 billion is based on the Fourth Basis. The application of the Fourth Basis shows that, Ksh.387.425 billion will be shared as previously received by counties, Ksh.4.46 billion is shared equally among Twelve (12) identified counties and Ksh.36.115 billion is shared among all the counties through an allocation ratio derived from Population Index weighted at 45%, Poverty Index weighted at 12%, Geographical Size Index weighted at 8 %, and Basic Share index weighted at 35 % and
- b) The CRA indicated that in developing the recurrent expenditure ceilings recommendations, Circulars and gazette notices from SRC issued from time to time, various Court determinations, IEBC Gazette notices on election outcomes, Senate and other stakeholders' feedback were taken into account. In line with this, analysis revealed that county assemblies with high representation (Number of wards and number of MCAs) had the highest expenditure ceilings, with some going beyond a billion shillings.

Recommendations

48. Having considered the Bill and stakeholders' submissions, the Committee recommends that the Senate approves the Bill with amendments on the schedules as follows-

- a) The First Schedule to the Bill to allocate KSh.428 billion among the counties; and
- b) The Second Schedule to the Bill to reflect adjusted recurrent expenditure ceilings for the county assemblies.

Appendices

1. Proposed Committee Stage Amendments
2. Minutes of the Committee
3. Submissions from Stakeholders
4. Public Advert