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24/6/26

LT. Hon Speaker
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REPUBLIC OF KENYA
THE NATIONAL ASSEMBLY

THIRTEENTH PARLIAMENT – FIFTH SESSION -2026
BUDGET AND APPROPRIATIONS COMMITTEE

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

Parliamentary Budget Office
Parliament Buildings
NAIROBI



THE NATIONAL ASSEMBLY	
PAPERS LAID	
JUNE, 2026	
DATE:	24 JUN 2026
DAY:	Wednesday
TABLED BY:	Hon. (Dr.) Robert Pukose (Vice Chairperson, Budget + Appropriations Committee)
CLERK-AT THE-TABLE:	Anastacia

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CHAIRPERSON'S FOREWORD

The County Allocation of Revenue Bill, 2026 (Senate Bills No. 10 of 2026) was published on 30th April 2026 pursuant to Article 218(1)(b) of the Constitution. The Bill was considered and passed by the Senate, with amendments, on 17th June 2026, following which it was referred to the National Assembly for consideration and concurrence in accordance with Article 110(4) of the Constitution. The Bill was committed to the Budget and Appropriations Committee for consideration and reporting to the House.

The County Allocation of Revenue Bill is prepared pursuant to Article 218(1)(b) of the Constitution of Kenya, which requires Parliament to enact legislation providing for the allocation of nationally raised revenue among county governments. The Bill operationalizes the equitable share allocated to county governments through the Division of Revenue Act by specifying the amount due to each county government for the relevant financial year.

The distribution of these resources is guided by the revenue-sharing basis approved by Parliament under Article 217(1) of the Constitution, which seeks to ensure equitable allocation of resources among counties based on objective criteria. The Bill is therefore a key instrument in operationalizing devolution by providing certainty and predictability in intergovernmental transfers and enabling county governments to effectively plan, budget, and deliver services to the people.

On behalf of the Members of the Budget and Appropriations Committee, I wish to express our sincere appreciation to the Office of the Speaker of the National Assembly for the leadership, guidance, and support accorded to the Committee throughout the consideration of this Bill. The Committee is equally grateful to the Office of the Clerk of the National Assembly for the administrative, logistical, and procedural support that facilitated the effective discharge of its mandate. Further, the Committee acknowledges with gratitude the technical expertise and analytical support provided by the Parliamentary Budget Office, whose contribution was instrumental in the scrutiny of the Bill and the preparation of this Report.

It is therefore my honour and privilege, on behalf of the Committee, to present this Report on the County Allocation of Revenue Bill, 2026 (Senate Bills No. 10 of 2026) to this August House and to recommend the Bill for consideration and approval without amendments.

SIGNED



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HON. SAMUEL ATANDI, CBS, M.P.

CHAIRPERSON, THE BUDGET AND APPROPRIATIONS COMMITTEE

.....

DATE

I. PREFACE

I.1. Establishment and Mandate of the Committee

- I. Article 221 (4 and 5) of the Constitution and Section 7 of the Public Finance Management Act, Cap 412A, provide for the establishment of a Committee of the National Assembly whose main role is to take the lead in budgetary oversight by the National Assembly. Pursuant to this provision, Standing Order 207 establishes the Budget and Appropriations Committee with specific mandates, among which is to:
 - i. Investigate, inquire into, and report on all matters relating to the coordination, control, and monitoring of the national budget;
 - ii. Discuss and review the budget estimates and make recommendations to the House;
 - iii. Examine the Budget Policy Statement presented to the House;
 - iv. Examine bills related to the national budget, including appropriation bills;
 - v. Evaluate tax estimates, economic and budgetary policies, and programmes with direct budget outlays; and
 - vi. Examine the Division of Revenue Bill.

I.2. Membership of the Committee

2. Pursuant to Standing Order 207(2), the Budget and Appropriations Committee, as currently constituted, comprises the following Honourable Members:

CHAIRPERSON

Hon. Atandi, Samuel Onunga, CBS, M.P.

Alego Usonga Constituency

ODM PARTY

VICE CHAIRPERSON

Hon. (Dr.) Robert Pukose, CBS, M.P.

Endebess Constituency

UDA PARTY

MEMBERS

Hon. Chumel, Samwel Moroto, M.P.

Kapenguria Constituency

UDA PARTY

Hon. (Dr.) Adan Wehliye Keynan, CBS, M.P.

Eldas Constituency

Jubilee Party

Hon. Mulu, Makali, PhD, CBS, M.P.

Kitui Central Constituency

WDM – Kenya

Hon. Ochieng, David Ouma, M.P.

Ugenya Constituency

MDG PARTY

Hon. Lekuton, Joseph, M.P.
Laisamis Constituency
UDM PARTY

Hon. Lesuada, Josephine Naisula, OGW, M.P.
Samburu West Constituency
KANU PARTY

Hon. Ongili, Babu Owino Paul, M.P.
Embakasi East Constituency
ODM PARTY

Hon. Robi, Mathias Nyamabe, M.P.
Kuria West Constituency
UDA PARTY

Hon. Mwirigi, John Paul, M.P.
Igembe South Constituency
UDA PARTY

Hon. Muchira, Michael Mwangi, M.P.
OI Jorok Constituency
UDA PARTY

Hon. (Dr.) Gogo, Lilian Achieng, M.P.
Rangwe Constituency
ODM Party

Hon. Wangaya, Christopher Aseka, M.P.
Khwisero Constituency
ODM PARTY

Hon. Wanjiku, John Njuguna, M.P.
Kiambaa Constituency
UDA PARTY

Hon. Mwakuwona, Danson Mwashako, M.P.
Wundanyi Constituency
WDM – Kenya

Hon. Guyo, Ali Wario, M.P.
Garsen Constituency
ODM PARTY

Hon. Masara, Peter Francis, M.P.
Suna West Constituency
ODM PARTY

Hon. Dr. Edwin Mugo Gichuki
Mathioya Constituency
UDA PARTY

Hon. Murumba, John Chikati, PhD, M.P.
Tongaren Constituency
FORD-Kenya

Hon. Busia, Ruth Adhiambo Odinga, M.P.
Kisumu County
ODM PARTY

Hon. Kitilai, Ole Ntutu, M.P.
Narok South
Independent

Sergon, Flowrence Jematiah, M.P.
Baringo County
UDA PARTY

Hon. Mokaya, Nyakundi Japheth, M.P.
Kitutu Chache North Constituency
UDA PARTY

Hon. Abdirahman Mohamed Abdi, M.P.
Lafey Constituency
Jubilee Party

Hon. Mutuse, Eckomas Mwangi, OGW, M.P.
Kibwezi West Constituency
MCC Party

Hon. Kagiri, Jane Wangechi, OGW, M.P.
Laikipia County
UDA Party

I.3. Committee Secretariat

3. The Committee Secretariat comprises the following:

Mr. Danson Kachumbo
Senior Fiscal Analyst/ Lead Clerk

Mr. Ringine Mutwiri
Fiscal Analyst/ Clerk Assistant

Mr. Moses Mwariri
Legal Counsel

Ms. Noelle Chelegat
Media Relations

Mr. Simon Ouko
Serjeant-at-arms

Mr. Muchiri Mwangi
Audio Officer

Mr. Jared Amara
Office Assistant

I.4. Technical Support to the Committee

4. The Committee received technical support from the following officers of the Parliamentary Budget Office:

FA (Dr.) Martin Masinde
Director, Parliamentary Budget Office

Mr. Fredrick Muthengi
Deputy Director

Dr. Evans Kiganda
Principal Fiscal Analyst

Dr. Abel Nyagwachi
Senior Fiscal Analyst

Ms. Julie Mwithiga
Senior Fiscal Analyst

Ms. Millicent Makina
Senior Fiscal Analyst

Mr. Kioko Kiminza
Fiscal Analyst II

FA. Loice Olesia
Fiscal Analyst II

Mr. Onyango Adera
Fiscal Analyst II

2. OVERVIEW OF THE COUNTY ALLOCATION OF REVENUE BILL

2.1. Background

5. The County Allocation of Revenue Bill is prepared in accordance with Article 218(1)(b) of the Constitution. This Bill indicates how revenue allocated to the county level of government will be distributed among the counties. The distribution of revenue among county governments is guided by the revenue-sharing formula approved by Parliament pursuant to Article 217(1) of the Constitution.
6. Section 191(3) of the Public Finance Management Act (Cap. 412A) requires that the County Allocation of Revenue Bill specify each county's share of that revenue out of the total revenue allocated to county governments in a given financial year. It is through the approved basis that the share to each county government is derived. The current revenue-sharing formula is the fourth basis approved by Parliament and applies for the period between FY 2025/26 to FY 2029/30.
7. Parliament is required to consider several factors in formulating the basis for allocating revenue among counties. These include the criteria provided under Article 203(1) of the Constitution, recommendations submitted by the Commission on Revenue Allocation, and views obtained through consultations with county governors, the Cabinet Secretary responsible for finance, county government organizations, members of the public, and relevant professional bodies.
8. Section 42 of the Public Finance Management Act (Cap. 412A) mandates Parliament to consider the County Allocation of Revenue Bill within thirty days after the Bill has been introduced, with a view to approving it, with or without amendments. The County Allocation of Revenue Bill, 2026 (Senate Bills No.10 of 2026) was published on 30th April, 2026. The Senate considered the Bill and passed it with amendments on Wednesday, 17th 2026. Thereafter, the Bill was referred to the National Assembly for consideration and concurrence in accordance with Article 110(4) of the Constitution.
9. The Bill comprises ten (10) clauses and two schedules. The clauses set out the framework and key provisions of the Bill, while the schedules provide detailed information on the allocation of equitable share revenue to each county under the First Schedule and the recurrent expenditure ceilings for county executives and county assemblies under the Second Schedule.

2.2. Revenue Allocation to County Governments

10. The County Allocation of Revenue Bill, as passed by the Senate, provides for the allocation of Ksh. 428 billion among county governments as their equitable share of revenue raised nationally for the Financial Year 2026/27, as provided for in the Division of Revenue Act, 2026. This allocation represents an increase of Ksh. 13 billion, or 3.1 per cent, compared to the FY 2025/26 allocation of Ksh. 415 billion. The increase is intended to enhance the capacity of county governments to finance devolved functions and improve service delivery while supporting the continued implementation of devolution across the country.
11. The allocation of revenue among county governments is based on the Fourth Basis for Revenue Sharing among Counties approved by Parliament in 2025 pursuant to Article 217 of the Constitution. The Fourth Basis comprises three components: a Baseline Allocation, an Affirmative Allocation, and a County Allocation Index. The County Allocation Index is derived from weighted parameters designed to promote equity and balanced development across counties, namely Population (45 per cent), Basic Share Index (35 per cent), Poverty Index (12 per cent), and Geographical Size (8 per cent). The three components of the Fourth Basis are outlined below:
- i. **Baseline Allocation:** This component accounts for Ksh. 387.425 billion of the total equitable share and is distributed among the 47 county governments based on their allocations in the FY 2024/25 County Allocation of Revenue Act. The baseline allocation is intended to safeguard counties from significant reductions in their resource envelopes arising from changes in the revenue-sharing formula and to enhance predictability and stability in county budgeting and planning.
 - ii. **Affirmative Allocation:** This component provides for the equal distribution of Ksh. 4.46 billion among twelve counties that are relatively disadvantaged under the other revenue-sharing parameters, particularly population size and geographical coverage. The allocation is intended to address structural disparities, promote equitable development, and ensure that all counties have adequate resources to effectively discharge their devolved functions. The beneficiary counties are Elgeyo Marakwet, Embu, Isiolo, Kirinyaga, Laikipia, Lamu, Nyamira, Nyandarua, Samburu, Taita Taveta, Tharaka Nithi, and Vihiga, each of which receives Ksh. 371.7 million under this component.
 - iii. **County Allocation Index:** This component applies a composite index derived from four parameters under the Fourth Basis for revenue sharing, namely

Population (45 per cent), Basic Share Index (35 per cent), Poverty Index (12 per cent), and Geographical Size Index (8 per cent). The composite index is applied to the amount above Ksh. 391.89 billion, which is ring-fenced for the Baseline Allocation and the Affirmative Action Allocation components. This approach ensures that any additional resources above the ringfenced allocation are distributed among counties in a manner that reflects demographic, developmental, and geographical considerations, while promoting equity and balanced regional development.

12. Based on the approved Fourth Basis for revenue sharing, the First Schedule to the Bill sets out the distribution of the equitable share among the 47 county governments under the three allocation components. The Baseline Allocation of Ksh. 387.425 billion is reflected in Column C, while the Affirmative Action Allocation of Ksh. 4.46 billion is shown in Column D. The balance of the equitable share above the ring-fenced amount for the first two components, totalling Ksh. 36.115 billion is distributed through the County Allocation Index and is reflected in Column F. The total allocation due to each county government, comprising the three components, is presented in Column G of the First Schedule to the Bill.
13. The equitable share allocated to county governments has increased by Ksh. 13 billion, from Ksh. 415 billion in FY 2025/26 to Ksh. 428 billion in FY 2026/27, representing an average growth of 3.1 per cent across all counties. However, analysis of the allocations indicates that 27 counties record growth rates above the average increase of 3.1 per cent, while 12 counties experience growth below the average. The variation reflects the application of the Fourth Basis for revenue sharing, which allocates additional resources based on a composite index derived from population, basic share, poverty levels, and geographical size, while preserving the baseline and affirmative allocation components.
14. Analysis of the distribution of the additional Ksh. 13 billion allocated to county governments indicates that Nairobi County received the largest increase of Ksh. 696.5 million, followed by Nakuru County at Ksh. 443.3 million, Kiambu County at Ksh. 437.6 million, Kakamega County at Ksh. 390.5 million, Turkana County at Ksh. 382 million, and Bungoma County at Ksh. 375 million. The variation in the additional allocations reflects the application of the parameters under the Fourth Basis for revenue sharing. A summary of the county-by-county increases relative to the FY 2025/26 allocations is presented in Table I.

Table I: Allocations to County Government for FY 2026/27.

SN	County	Approved-FY 2025/26	Increase	Final-FY 2026/27
1	Baringo	7,083,683,384	224,855,380	7,308,538,764
2	Bomet	7,447,200,499	243,003,404	7,690,203,903
3	Bungoma	11,838,054,666	375,338,692	12,213,393,358
4	Busia	7,956,564,058	248,374,224	8,204,938,281
5	Elgeyo-Marakwet	5,515,146,712	178,140,789	5,693,287,501
6	Embu	6,077,441,672	188,899,687	6,266,341,359
7	Garissa	8,877,784,676	330,321,654	9,208,106,330
8	Homa-Bay	8,646,376,063	267,758,530	8,914,134,592
9	Isiolo	5,631,357,298	189,071,373	5,820,428,671
10	Kajiado	8,894,254,886	308,896,240	9,203,151,126
11	Kakamega	13,674,848,566	390,503,491	14,065,352,058
12	Kericho	7,178,668,356	247,572,559	7,426,240,914
13	Kiambu	13,071,817,986	437,619,600	13,509,437,586
14	Kilifi	12,813,396,770	361,937,825	13,175,334,595
15	Kirinyaga	6,151,661,892	186,000,112	6,337,662,004
16	Kisii	9,819,721,768	289,012,288	10,108,734,057
17	Kisumu	8,902,026,938	279,345,825	9,181,372,763
18	Kitui	11,503,907,837	347,532,624	11,851,440,460
19	Kwale	9,078,699,643	254,931,625	9,333,631,268
20	Laikipia	6,104,082,008	194,243,908	6,298,325,916
21	Lamu	3,857,621,205	130,210,236	3,987,831,441
22	Machakos	10,179,132,681	327,268,597	10,506,401,278
23	Makueni	8,976,335,654	269,407,569	9,245,743,223
24	Mandera	12,265,064,993	323,071,756	12,588,136,749
25	Marsabit	8,105,669,078	285,993,186	8,391,662,265
26	Meru	10,553,946,059	342,845,448	10,896,791,506
27	Migori	8,883,939,719	280,563,408	9,164,503,127
28	Mombasa	8,383,385,281	272,041,798	8,655,427,079
29	Murang'a	7,969,464,876	257,355,483	8,226,820,359
30	Nairobi City	21,417,128,397	696,492,049	22,113,620,446
31	Nakuru	14,455,147,658	443,259,794	14,898,407,452
32	Nandi	7,771,778,066	239,419,878	8,011,197,944
33	Narok	9,770,317,146	297,206,842	10,067,523,987
34	Nyamira	6,073,434,356	192,218,734	6,265,653,089
35	Nyandarua	6,662,675,631	199,365,566	6,862,041,197
36	Nyeri	6,896,132,673	212,321,196	7,108,453,869
37	Samburu	6,336,970,364	192,384,921	6,529,355,285
38	Siaya	7,754,478,885	254,772,697	8,009,251,583
39	Taita-Taveta	5,760,449,685	181,457,074	5,941,906,759
40	Tana-River	7,222,474,730	223,700,049	7,446,174,779

SN	County	Approved-FY 2025/26	Increase	Final-FY 2026/27
41	Tharaka-Nithi	5,058,286,293	161,472,943	5,219,759,236
42	Trans-Nzoia	7,991,120,837	253,431,058	8,244,551,895
43	Turkana	13,892,577,371	382,038,618	14,274,615,989
44	Uasin-Gishu	8,977,014,770	283,798,638	9,260,813,408
45	Vihiga	6,008,751,224	193,559,067	6,202,310,291
46	Wajir	10,507,580,683	340,132,440	10,847,713,122
47	West Pokot	7,002,426,008	220,851,128	7,223,277,137
	Total	415,000,000,000	13,000,000,000	428,000,000,000

3. RECURRENT BUDGET CEILINGS FOR COUNTIES IN FY 2026/27

15. The County Allocation of Revenue Bill also provides for the recurrent expenditure ceilings for both County Assemblies and County Executives, as required under the Public Finance Management framework. These ceilings are intended to guide county governments in managing recurrent expenditure within sustainable limits, promote fiscal discipline, and ensure that adequate resources are available for development programmes and service delivery. The Second Schedule of the Bill sets out the recurrent expenditure ceilings for County Assemblies and County Executives as approved by the Senate.

3.1. Recurrent Budget Ceilings for County Assemblies

16. The recurrent expenditure ceiling for County Assemblies has increased marginally by Ksh. 274.2 million, from Ksh. 39.94 billion in FY 2025/26 to Ksh. 40.21 billion in FY 2026/27. This translates to an increase of less than one percent, reflecting a prudent and measured adjustment aimed at meeting the operational needs of County Assemblies without exerting undue pressure on public finances. The Committee noted that the modest growth in the ceiling demonstrates a commitment to fiscal discipline while ensuring that County Assemblies are adequately resourced to effectively undertake their legislative, oversight, and representation mandates.
17. The increase in the overall expenditure ceilings for County Assemblies is not uniformly distributed across all forty-seven counties. Analysis of the approved ceilings indicates that allocations for thirty County Assemblies increased, while seventeen County Assemblies recorded reductions compared to the previous financial year. The reductions are largely attributable to the removal of one-off allocations that had been provided to certain County Assemblies in the preceding financial year to finance specific projects and expenditure requirements.

SN	County	Approved FY 2025/26	Proposed FY 2026/27	Change (+/-)
1	Baringo	847,469,122	847,626,854	157,732
2	Bomet	755,816,719	731,537,286	(24,279,433)
3	Bungoma	1,074,221,694	976,506,613	(97,715,081)
4	Busia	859,603,045	869,947,142	10,344,097
5	Elgeyo-Marakwet	682,127,598	684,431,351	2,303,753
6	Embu	653,997,909	651,091,348	(2,906,561)
7	Garissa	1,010,212,868	1,083,206,383	72,993,515
8	Homa-bay	901,349,007	913,968,214	12,619,207
9	Isiolo	571,957,767	515,234,218	(56,723,549)
10	Kajiado	797,493,878	833,655,216	36,161,338
11	Kakamega	1,440,150,864	1,410,784,461	(29,366,403)
12	Kericho	801,439,308	808,829,560	7,390,252
13	Kiambu	1,332,680,576	1,325,843,597	(6,836,979)
14	Kilifi	871,651,828	867,147,393	(4,504,435)
15	Kirinyaga	667,134,062	666,664,869	(469,193)
16	Kisii	1,051,143,180	1,061,001,255	9,858,075
17	Kisumu	993,261,872	899,826,065	(93,435,807)
18	Kitui	1,025,218,850	1,037,669,946	12,451,096
19	Kwale	667,152,528	675,305,556	8,153,028
20	Laikipia	511,501,082	600,630,878	89,129,796
21	Lamu	502,735,064	479,609,506	(23,125,558)
22	Machakos	957,194,136	970,874,933	13,680,797
23	Makueni	964,631,315	847,824,561	(116,806,754)
24	Mandera	917,936,058	974,349,992	56,413,934
25	Marsabit	741,494,088	859,562,104	118,068,016
26	Meru	1,033,230,263	1,040,373,863	7,143,600
27	Migori	936,954,113	1,059,223,492	122,269,379
28	Mombasa	862,807,953	736,274,590	(126,533,363)
29	Murang'a	813,710,947	851,528,548	37,817,601
30	Nairobi City	1,603,909,510	1,775,901,135	171,991,625
31	Nakuru	1,121,659,233	1,139,437,714	17,778,481
32	Nandi	811,140,379	797,267,097	(13,873,282)
33	Narok	878,624,509	927,319,735	48,695,226
34	Nyamira	689,414,409	698,351,387	8,936,978
35	Nyandarua	758,345,693	785,219,049	26,873,356
36	Nyeri	760,288,009	763,643,931	3,355,922
37	Samburu	569,616,860	605,962,163	36,345,303
38	Siaya	759,893,500	770,412,462	10,518,962
39	Taita-Taveta	706,797,720	724,468,044	17,670,324
40	Tana-River	710,218,891	612,807,695	(97,411,196)
41	Tharaka-Nithi	508,533,605	513,863,636	5,330,031
42	Trans-Nzoia	664,759,854	663,677,259	(1,082,595)

SN	County	Approved FY 2025/26	Proposed FY 2026/27	Change (+/-)
43	Turkana	863,842,883	946,217,760	82,374,877
44	Uasin-Gishu	887,273,308	852,346,325	(34,926,983)
45	Vihiga	703,918,304	704,103,951	185,647
46	Wajir	992,853,943	937,865,189	(54,988,754)
47	West-Pokot	699,024,354	711,194,510	12,170,156
	Total	39,936,392,658	40,210,588,835	274,196,177

18. Similarly, the key drivers of the increases in the recurrent expenditure ceilings include the provision for certain one-off requirements as well as the addressing of operational shortfalls identified by the Commission on Revenue Allocation and the Senate during the consideration of the Bill. These adjustments are intended to ensure that County Assemblies are adequately resourced to meet essential operational obligations and emerging expenditure needs.
19. County Assemblies that recorded notable increases in their recurrent expenditure ceilings include Nairobi City, Migori, and Marsabit, which received additional allocations of Ksh. 171.9 million, Ksh. 122.3 million, and Ksh. 118.1 million, respectively. Other County Assemblies that received increases exceeding Ksh. 50 million include Laikipia (Ksh. 89.1 million), Turkana (Ksh. 82.4 million), Garissa (Ksh. 72.9 million), and Mandera (Ksh. 50.4 million).
20. Among the seventeen County Assemblies with a reduction in recurrent ceilings, five recorded the most significant reductions. Mombasa County Assembly registered the highest reduction of Ksh. 126.5 million, followed by Makueni County Assembly at Ksh. 116.8 million. Bungoma and Tana River County Assemblies each declined by Ksh. 97.0 million, while Kisumu County Assembly decreased by Ksh. 93.4 million. These reductions are mainly attributed to the removal of one-off allocations provided in FY 2025/26. The comparative analysis of the recurrent expenditure ceilings for County Assemblies for FY 2025/26 and FY 2026/27 is presented in Table 2.

Table 2: Recurrent Expenditure Ceilings for County Assemblies for FY 2026/27.

3.2. Recurrent Expenditure Ceilings for County Executives

21. The recurrent expenditure ceiling for County Executives has increased by Ksh. 1.84 billion, representing a 7.8% rise from Ksh. 23.4 billion in FY 2025/26 to Ksh. 25.3 billion in FY 2026/27. The increase is distributed across all 47 County Executives. While most

counties recorded growth, rates close to the average, two counties experienced significantly higher adjustments. Samburu County Executive recorded an increase from Ksh. 400.6 million to Ksh. 633.2 million, representing a 58.1% rise. Similarly, the Kisumu County Executive increased by Ksh. 116.1 million, from Ksh. 522.1 million to Ksh. 638.2 million, reflecting a 22.2% increase.

22. Further analysis indicates that several County Executives received modest increases of less than Ksh. 25 million. These include Isiolo and Lamu Counties, each allocated an additional Ksh. 21.7 million, followed by Laikipia and Tharaka-Nithi Counties, which received increases of Ksh. 24.4 million each, and Tana River County, which was allocated an increment of Ksh. 24.5 million.

Table 3: Recurrent Expenditure Ceilings for County Executives FY 2026/27.

SN	County	Approved -FY 2025/26	Approved -FY 2026/27	Increase
1	Baringo	496,161,163	528,170,814	32,009,651
2	Bomet	468,730,626	498,289,418	29,558,792
3	Bungoma	562,059,982	601,422,211	39,362,229
4	Busia	514,728,802	549,189,312	34,460,510
5	Elgeyo-Marakwet	445,655,740	472,763,673	27,107,933
6	Embu	445,585,855	472,693,787	27,107,932
7	Garissa	510,888,235	544,919,368	34,031,133
8	Homa-bay	538,863,664	575,775,034	36,911,370
9	Isiolo	376,492,992	398,239,140	21,746,148
10	Kajiado	459,200,063	488,452,144	29,252,081
11	Kakamega	631,900,264	678,615,072	46,714,808
12	Kericho	491,924,215	523,933,866	32,009,651
13	Kiambu	642,094,266	688,809,074	46,714,808
14	Kilifi	528,153,096	562,613,607	34,460,511
15	Kirinyaga	436,378,706	463,333,283	26,954,577
16	Kisii	569,351,784	608,714,014	39,362,230
17	Kisumu	522,102,171	638,237,442	116,135,271
18	Kitui	556,906,939	593,818,310	36,911,371
19	Kwale	447,387,205	474,495,138	27,107,933
20	Laikipia	406,459,778	430,810,140	24,350,362
21	Lamu	373,334,857	395,081,004	21,746,147
22	Machakos	540,775,483	577,686,853	36,911,370
23	Makueni	494,768,774	526,778,425	32,009,651
24	Mandera	511,948,091	543,957,742	32,009,651
25	Marsabit	458,101,332	490,972,864	32,871,532
26	Meru	565,023,558	604,385,788	39,362,230
27	Migori	538,507,125	575,418,495	36,911,370

SN	County	Approved -FY 2025/26	Approved -FY 2026/27	Increase
28	Mombasa	497,268,190	529,277,841	32,009,651
29	Murang'a	515,207,988	549,668,499	34,460,511
30	Nairobi City	775,756,999	834,726,105	58,969,106
31	Nakuru	622,626,699	666,890,648	44,263,949
32	Nandi	492,132,433	524,142,084	32,009,651
33	Narok	499,621,001	531,630,652	32,009,651
34	Nyamira	444,949,706	472,057,639	27,107,933
35	Nyandarua	469,042,680	498,601,472	29,558,792
36	Nyeri	492,365,209	524,374,860	32,009,651
37	Samburu	400,557,424	633,218,705	232,661,281
38	Siaya	491,970,700	523,980,352	32,009,652
39	Taita-Taveta	450,325,811	477,433,743	27,107,932
40	Tana-River	422,272,274	446,775,992	24,503,718
41	Tharaka-Nithi	404,731,372	429,081,734	24,350,362
42	Trans-Nzoia	474,454,626	504,013,417	29,558,791
43	Turkana	510,888,235	551,543,287	40,655,052
44	Uasin-Gishu	498,842,007	530,851,658	32,009,651
45	Vihiga	467,917,374	497,476,165	29,558,791
46	Wajir	502,524,835	542,527,721	40,002,886
47	West-Pokot	447,670,353	474,778,286	27,107,933
	Total	23,414,610,682	25,250,626,877	1,836,016,195

4. COMMITTEE OBSERVATIONS AND RECOMMENDATIONS

23. The Committee made the following observations and recommendations on the County Governments' Allocation of Revenue Bill, 2026.

4.1. Committee Observations

24. The Committee observed that the proposed allocations to county governments are consistent with the provisions of the Constitution, the Public Finance Management Act, Cap. 412A, and the Fourth Basis for Revenue Sharing among County Governments as approved by Parliament. The Committee is satisfied that the allocation framework has been applied in accordance with the approved parameters, thereby ensuring an equitable, transparent, and compliant distribution of resources among the counties.

4.2. Committee Recommendations

25. The Committee recommends that the House **approve** the County Allocation of Revenue Bill, 2026 (Senate Bills No.10 of 2026) **without amendments**.

FIRST SCHEDULE

Allocation of Each County Government's Equitable Share of Revenue Raised Nationally in the FY 2026/27.

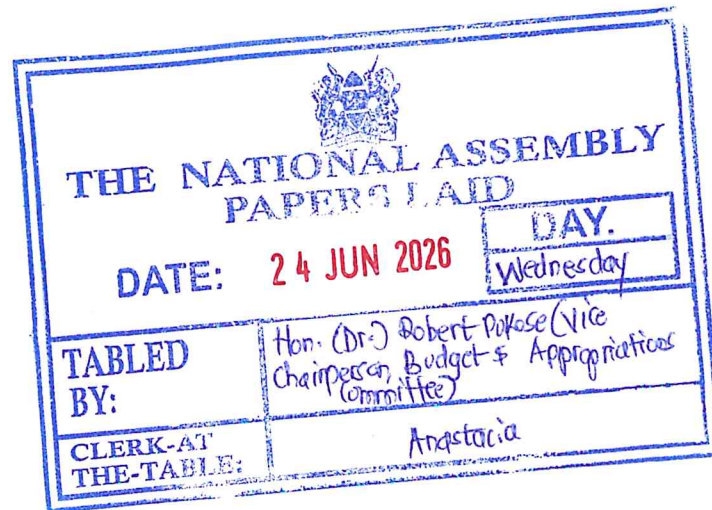
		FY 2025/26						FY 2026/27			
SN	County	Total Equitable Share	Baseline Allocation of Ksh.387,425 billion		Affirmative Action Allocation of Ksh.4.46 billion	Additional equitable share above Ksh.391.885 billion (Ksh. 36.115 billion)		Total Equitable Share			
			Allocation Ratio	Equitable share		Allocation Index	Equitable Share				
		A	B	C	D	E	F	G=C+D+F			
1	Baringo	7,083,683,384	1.72520	6,683,873,223		1.72966	624,665,541	7,308,538,764			
2	Bomet	7,447,200,499	1.81070	7,015,121,755		1.86926	675,082,148	7,690,203,903			
3	Bungoma	11,838,054,666	2.88331	11,170,673,599		2.88722	1,042,719,759	12,213,393,358			
4	Busia	7,956,564,058	1.93971	7,514,935,582		1.91057	690,002,699	8,204,938,281			
5	Elgeyo-Marakwet	5,515,146,712	1.24585	4,826,732,019	371,666,667	1.37031	494,888,815	5,693,287,501			
6	Embu	6,077,441,672	1.38605	5,369,896,832	371,666,667	1.45307	524,777,860	6,266,341,359			
7	Garissa	8,877,784,676	2.13988	8,290,447,365		2.54094	917,658,965	9,208,106,330			
8	Homa-Bay	8,646,376,063	2.10887	8,170,280,800		2.05968	743,853,792	8,914,134,592			
9	Isiolo	5,631,357,298	1.27083	4,923,507,187	371,666,667	1.45440	525,254,817	5,820,428,671			
10	Kajiado	8,894,254,886	2.15397	8,345,013,610		2.37612	858,137,516	9,203,151,126			
11	Kakamega	13,674,848,566	3.35046	12,980,503,320		3.00387	1,084,848,738	14,065,352,058			
12	Kericho	7,178,668,356	1.73930	6,738,465,302		1.90440	687,775,612	7,426,240,914			
13	Kiambu	13,071,817,986	3.17318	12,293,696,674		3.36630	1,215,740,912	13,509,437,586			
14	Kilifi	12,813,396,770	3.14121	12,169,843,476		2.78414	1,005,491,119	13,175,334,595			
15	Kirinyaga	6,151,661,892	1.40654	5,449,272,719	371,666,667	1.43077	516,722,618	6,337,662,004			
16	Kisii	9,819,721,768	2.40197	9,305,835,688		2.22317	802,898,369	10,108,734,057			
17	Kisumu	8,902,026,938	2.16954	8,405,328,573		2.14881	776,044,190	9,181,372,763			
18	Kitui	11,503,907,837	2.80983	10,885,968,099		2.67333	965,472,361	11,851,440,460			
19	Kwale	9,078,699,643	2.22634	8,625,411,603		1.96101	708,219,665	9,333,631,268			
20	Laikipia	6,104,082,008	1.39047	5,387,034,732	371,666,667	1.49418	539,624,517	6,298,325,916			
21	Lamu	3,857,621,205	0.84002	3,254,430,723	371,666,667	1.00162	361,734,051	3,987,831,441			
22	Machakos	10,179,132,681	2.47718	9,597,223,940		2.51745	909,177,338	10,506,401,278			
23	Makueni	8,976,335,654	2.19328	8,497,308,272		2.07237	748,434,951	9,245,743,223			
24	Mandera	12,265,064,993	3.01752	11,690,618,560		2.48517	897,518,189	12,588,136,749			

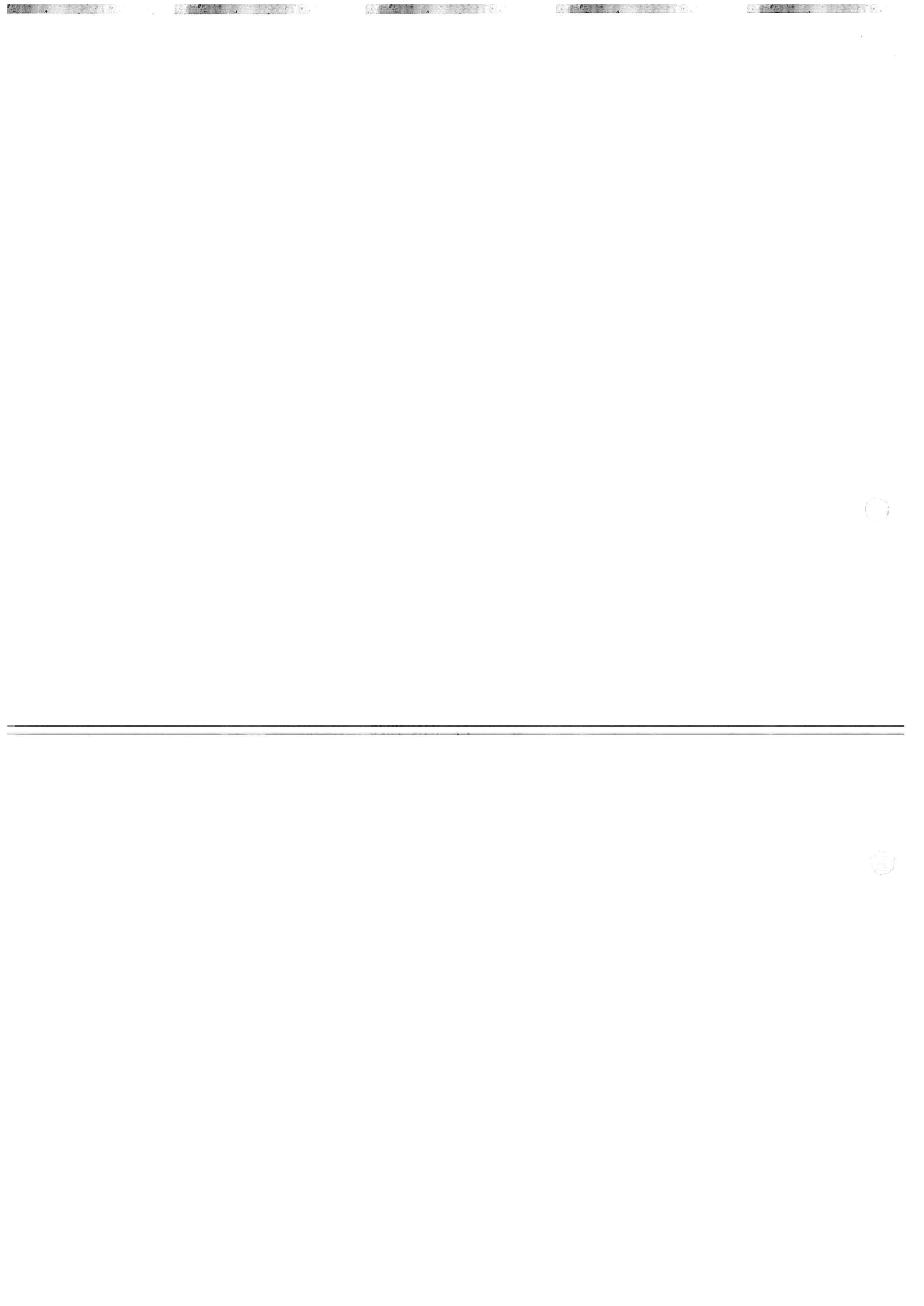
		FY 2025/26						FY 2026/27			
SN	County	Total Equitable Share	Baseline Allocation of Ksh.387.425 billion		Affirmative Action Allocation of Ksh.4.46 billion	Additional equitable share above Ksh.391.885 billion (Ksh. 36.115 billion)		Total Equitable Share			
			Allocation Ratio	Equitable share		Allocation Index	Equitable Share				
		A	B	C	D	E	F	G=C+D+F			
25	Marsabit	8,105,669,078	1.96093	7,597,151,194		2.19995	794,511,071	8,391,662,265			
26	Meru	10,553,946,059	2.56678	9,944,340,480		2.63727	952,451,026	10,896,791,506			
27	Migori	8,883,939,719	2.16431	8,385,076,399		2.15818	779,426,728	9,164,503,127			
28	Mombasa	8,383,385,281	2.03902	7,899,674,038		2.09263	755,753,041	8,655,427,079			
29	Murang'a	7,969,464,876	1.93892	7,511,867,031		1.97966	714,953,328	8,226,820,359			
30	Nairobi City	21,417,128,397	5.20842	20,178,711,957		5.35763	1,934,908,489	22,113,620,446			
31	Nakuru	14,455,147,658	3.52765	13,666,997,646		3.40969	1,231,409,806	14,898,407,452			
32	Nandi	7,771,778,066	1.89613	7,346,071,107		1.84169	665,126,837	8,011,197,944			
33	Narok	9,770,317,146	2.38546	9,241,860,519		2.28621	825,663,468	10,067,523,987			
34	Nyamira	6,073,434,356	1.38349	5,359,987,994	371,666,667	1.47861	533,998,429	6,265,653,089			
35	Nyandarua	6,662,675,631	1.53230	5,936,521,652	371,666,667	1.53358	553,852,878	6,862,041,197			
36	Nyeri	6,896,132,673	1.68255	6,518,609,255		1.63324	589,844,614	7,108,453,869			
37	Samburu	6,336,970,364	1.45144	5,623,228,509	371,666,667	1.47988	534,460,109	6,529,355,285			
38	Siaya	7,754,478,885	1.88462	7,301,473,431		1.95979	707,778,152	8,009,251,583			
39	Taita-Taveta	5,760,449,685	1.30764	5,066,138,383	371,666,667	1.39582	504,101,710	5,941,906,759			
40	Tana-River	7,222,474,730	1.76156	6,824,718,834		1.72077	621,455,945	7,446,174,779			
41	Tharaka-Nithi	5,058,286,293	1.13558	4,399,508,312	371,666,667	1.24210	448,584,257	5,219,759,236			
42	Trans-Nzoia	7,991,120,837	1.94631	7,540,500,922		1.94947	704,050,973	8,244,551,895			
43	Turkana	13,892,577,371	3.41054	13,213,283,320		2.93876	1,061,332,669	14,274,615,989			
44	Uasin-Gishu	8,977,014,770	2.18685	8,472,398,961		2.18307	788,414,447	9,260,813,408			
45	Vihiga	6,008,751,224	1.36618	5,292,921,648	371,666,667	1.48892	537,721,976	6,202,310,291			
46	Wajir	10,507,580,683	2.55606	9,902,799,041		2.61640	944,914,081	10,847,713,122			
47	West Pokot	7,002,426,008	1.70607	6,609,735,714		1.69885	613,541,423	7,223,277,137			
	Total	415,000,000,000	100.00000	387,425,000,000	4,460,000,000	100.00000	36,115,000,000	428,000,000,000			

SECOND SCHEDULE

County Government Budget Ceilings on Recurrent Expenditure in FY 2026/27(Figures in Kenya Shillings)					
SN	County	County Assemblies		County Executives	
		FY 2025/26	FY 2026/27	FY 2025/26	FY 2026/27
1	Baringo	847,469,122	847,626,854	496,161,163	528,170,814
2	Bomet	755,816,719	731,537,286	468,730,626	498,289,418
3	Bungoma	1,074,221,694	976,506,613	562,059,982	601,422,211
4	Busia	859,603,045	869,947,142	514,728,802	549,189,312
5	Elgeyo-Marakwet	682,127,598	684,431,351	445,655,740	472,763,673
6	Embu	653,997,909	651,091,348	445,585,855	472,693,787
7	Garissa	1,010,212,868	1,083,206,383	510,888,235	544,919,368
8	Homa-bay	901,349,007	913,968,214	538,863,664	575,775,034
9	Isiolo	571,957,767	515,234,218	376,492,992	398,239,140
10	Kajiado	797,493,878	833,655,216	459,200,063	488,452,144
11	Kakamega	1,440,150,864	1,410,784,461	631,900,264	678,615,072
12	Kericho	801,439,308	808,829,560	491,924,215	523,933,866
13	Kiambu	1,332,680,576	1,325,843,597	642,094,266	688,809,074
14	Kilifi	871,651,828	867,147,393	528,153,096	562,613,607
15	Kirinyaga	667,134,062	666,664,869	436,378,706	463,333,283
16	Kisii	1,051,143,180	1,061,001,255	569,351,784	608,714,014
17	Kisumu	993,261,872	899,826,065	522,102,171	638,237,442
18	Kitui	1,025,218,850	1,037,669,946	556,906,939	593,818,310
19	Kwale	667,152,528	675,305,556	447,387,205	474,495,138
20	Laikipia	511,501,082	600,630,878	406,459,778	430,810,140
21	Lamu	502,735,064	479,609,506	373,334,857	395,081,004
22	Machakos	957,194,136	970,874,933	540,775,483	577,686,853
23	Makueni	964,631,315	847,824,561	494,768,774	526,778,425
24	Mandera	917,936,058	974,349,992	511,948,091	543,957,742
25	Marsabit	741,494,088	859,562,104	458,101,332	490,972,864
26	Meru	1,033,230,263	1,040,373,863	565,023,558	604,385,788
27	Migori	936,954,113	1,059,223,492	538,507,125	575,418,495
28	Mombasa	862,807,953	736,274,590	497,268,190	529,277,841
29	Murang'a	813,710,947	851,528,548	515,207,988	549,668,499
30	Nairobi City	1,603,909,510	1,775,901,135	775,756,999	834,726,105
31	Nakuru	1,121,659,233	1,139,437,714	622,626,699	666,890,648
32	Nandi	811,140,379	797,267,097	492,132,433	524,142,084
33	Narok	878,624,509	927,319,735	499,621,001	531,630,652
34	Nyamira	689,414,409	698,351,387	444,949,706	472,057,639
35	Nyandarua	758,345,693	785,219,049	469,042,680	498,601,472
36	Nyeri	760,288,009	763,643,931	492,365,209	524,374,860
37	Samburu	569,616,860	605,962,163	400,557,424	633,218,705
38	Siaya	759,893,500	770,412,462	491,970,700	523,980,352
39	Taita-Taveta	706,797,720	724,468,044	450,325,811	477,433,743
40	Tana-River	710,218,891	612,807,695	422,272,274	446,775,992

County Government Budget Ceilings on Recurrent Expenditure in FY 2026/27 (Figures in Kenya Shillings)					
SN	County	County Assemblies		County Executives	
		FY 2025/26	FY 2026/27	FY 2025/26	FY 2026/27
41	Tharaka-Nithi	508,533,605	513,863,636	404,731,372	429,081,734
42	Trans-Nzoia	664,759,854	663,677,259	474,454,626	504,013,417
43	Turkana	863,842,883	946,217,760	510,888,235	551,543,287
44	Uasin-Gishu	887,273,308	852,346,325	498,842,007	530,851,658
45	Vihiga	703,918,304	704,103,951	467,917,374	497,476,165
46	Wajir	992,853,943	937,865,189	502,524,835	542,527,721
47	West-Pokot	699,024,354	711,194,510	447,670,353	474,778,286
	Total	39,936,392,658	40,210,588,835	23,414,610,682	25,250,626,877





REPUBLIC OF KENYA



NATIONAL ASSEMBLY

THIRTEENTH PARLIAMENT- FIFTH SESSION (2026)

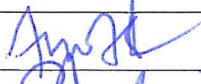
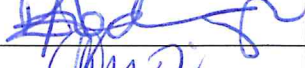



BUDGET AND APPROPRIATIONS COMMITTEE

ADOPTION SCHEDULE

We, the undersigned Members of the Budget and Appropriations Committee, today.....do hereby affix our signatures to this **REPORT OF BUDGET AND APPROPRIATIONS COMMITTEE ON ITS CONSIDERATION OF THE COUNTY ALLOCATION OF REVENUE BILL (SENATE BILL NO. 10 OF 2026)** to affirm our approval and confirm accuracy, validity and authenticity: -

No	NAME	SIGNATURE
1	Hon. Atandi, Samuel Onunga, CBS, M.P. - Chairperson	
2	Hon. (Dr.) Pukose Robert, CBS, M.P.- Vice Chairperson	
3	Hon. Chumel, Samwel Moroto, CBS, M.P.	
4	Hon. (Dr.) Adan Wehliye Keynan, CBS, M.P.	
5	Hon. Mulu, Makali, PhD, CBS, M.P.	
6	Hon. Lekuton, Joseph, CBS, M.P.	
7	Hon. Lesuuda, Josephine Naisula, OGW, M.P.	
8	Hon. Robi, Mathias Nyamabe, M.P.	
9	Hon. Ochieng, David Ouma, M.P.	
10	Hon. Muchira, Michael Mwangi, M.P.	
11	Hon. Mwakuwona, Danson Mwashako, M.P.	
12	Hon. Wangaya, Christopher Aseka, M.P.	
13	Hon. Mwirigi, John Paul, M.P.	
14	Hon. (Dr.) Masara, Peter Francis, M.P.	
15	Hon. (Dr.) Ongili, Babu Owino Paul, M.P.	
16	Hon. Wanjiku, John Njuguna, M.P.	



No	NAME	SIGNATURE
17	Hon. (Dr.) Gogo, Lilian Achieng, M.P.	
18	Hon. Guyo, Ali Wario, M.P.	
19	Hon. Murumba, John Chikati, PhD, M.P.	
20	Hon. Busia, Ruth Adhiambo Odinga, M.P.	
21	Hon. Kitilai, Ole Ntutu, M.P.	
22	Hon. Sergon, Flowrence Jematiah, M.P.	
23	Hon. Mokaya, Nyakundi Japheth, M.P.	
24	Hon. Abdirahman Mohamed Abdi, M.P.	
25	Hon. Mutuse, Eckomas Mwengi, OGW, M.P.	
26	Hon. Kagiri, Jane Wangechi, OGW, M.P.	
27	Hon. (Dr.) Mugo, Edwin Gichuki, M.P.	

