

SPECIAL ISSUE

Kenya Gazette Supplement No. 150 (National Assembly Bills No. 39)



REPUBLIC OF KENYA

KENYA GAZETTE SUPPLEMENT

NATIONAL ASSEMBLY BILLS, 2026

NAIROBI, 15th June, 2026

CONTENT

Bill for Introduction into the National Assembly —	PAGE
The Equalisation Fund Appropriation Bill, 2026	1299



1963

Kenya Gazette Supplement



REPUBLIC OF KENYA

KENYA GAZETTE SUPPLEMENT

NATIONAL ASSEMBLY BILL NO. 2026

NATIONAL ASSEMBLY BILL NO. 2026

2026

Kenya Gazette Supplement

The National Assembly Bill No. 2026

RECEIVED
NATIONAL ASSEMBLY
DIRECTOR LEGAL SERVICES
P.O. BOX 10000 NAIROBI

**THE EQUALISATION FUND APPROPRIATION
BILL, 2026**

ARRANGEMENT OF CLAUSES

Clause

- 1—Short title and commencement.
- 2—Interpretation.
- 3—Issue of monies out of the Fund.
- 4—Appropriation of the money granted.
- 5—Exclusion from County Revenue Fund.
- 6—Duration for approval of projects.
- 7—Withdrawals from the Fund.

**SCHEDULE: ALLOCATION TO
BENEFICIARY COUNTIES
FROM THE EQUALISATION
FUND**

THE EQUALISATION FUND APPROPRIATION BILL, 2026

A Bill for

AN ACT of Parliament to authorize the issue of a sum of money out of the Equalisation Fund and its application towards the service of the year ending 30th June, 2027; to appropriate that sum for certain public basic services; and for connected purposes

ENACTED by the Parliament of Kenya, as follows—

1. This Act may be cited as the Equalisation Fund Appropriation Act, 2026, and shall be deemed to have come into force on 1st July, 2026.

Short title and commencement.

2. In this Act—

Interpretation.

“beneficiary county” means a county identified as a beneficiary of the Fund by the Commission on Revenue Allocation in the marginalization policy developed pursuant to Article 216(4) of the Constitution and set out in column A of the Schedule;

L.N. No. 54 of 2021.

“Board” means the Equalisation Fund Advisory Board established under regulation 4 of the Public Finance Management (Equalisation Fund Administration) Regulations; and

“Fund” means the Equalisation Fund established under Article 204(1) of the Constitution.

3. (1) The Board may issue the sum of Kenya Shillings, ten billion two hundred and fifty million five hundred and seventy-three thousand seven hundred and five, being the allocation for the 2026/27 financial year, out of the Fund and apply it towards the supply granted for the service of the year ending on the 30th June, 2027.

Issue of Kshs. 10,250,573,705 monies out of the Fund.

(2) The sum issued under subsection (1) shall be applied as follows—

L.N. No. 54 of 2021.

(a) Kenya shillings three hundred and seven million five hundred and seventeen thousand two hundred and eleven towards the expenses of the Equalisation Fund Secretariat in accordance with Regulation 10(3) of the Public Finance

Management (Equalisation Fund Administration) Regulations; and

- (b) Kenya shillings nine billion nine hundred and forty-three million fifty-six thousand four hundred and ninety-four shall be transferred to beneficiary counties in accordance with the Schedule.

4. The sums issued under section 3 and set out in column C of the Schedule are deemed to have been appropriated for the basic services under Article 204(2) of the Constitution for the—

Appropriation of the money granted.

- (a) beneficiary counties specified in column A of the Schedule; and
- (b) constituencies specified in column B of the Schedule.

5. (1) The sum transferred under section 3 shall not be paid into the County Revenue Fund.

Exclusion from the County Revenue Fund.

(2) A beneficiary county to which funds are to be transferred shall open a special purpose account in the Central Bank of Kenya into which shall be paid that beneficiary county's allocation of the Fund for the respective financial year.

6. (1) Despite the provisions of this Act, the approval granted under section 4 shall continue in force until all the projects identified in each constituency specified in column B of the Schedule are completed.

Duration of approval of projects.

(2) This Act shall be sufficient authority for the Controller of Budget to authorize withdrawal of funds from the Fund for the amounts specified in column C of the Schedule for each county specified in column A of the Schedule, where the projects are implemented for a period beyond one financial year.

7. The authorization by the Controller of Budget of a withdrawal from the Fund, together with written instructions from the secretary of the Board through the National Treasury requesting for the withdrawal, shall be sufficient authority for the Central Bank of Kenya to pay amounts from the Fund Account in accordance with the approval and instructions given.

Withdrawals from the Fund.

SCHEDULE (s. 2, 3, 4 & 6)

ALLOCATION TO BENEFICIARY COUNTIES FROM THE EQUALISATION FUND

A	B	C
	Recurrent Expenditure	KSh.
Equalisation Fund Secretariat	The amount required in the year ending 30th June, 2027 for Equalisation Fund Secretariat expenses	307,517,211
	Sub-class total (Recurrent)	307,517,211
	Development Expenditure	KSh.
COUNTY	CONSTITUENCY	FY 2026/27
BARINGO	The amount required in the year ending 30th June 2027 in Baringo County for development expenses (provision of basic services including water, roads, health facilities and electricity)	590,433,855
	BARINGO NORTH	52,811,661
	BARINGO SOUTH	81,985,644
	MOGOTIO	100,207,328
	TIATY	355,429,221
BOMET	The amount required in the year ending 30th June 2027 in Bomet County for development expenses (provision of basic services including water, roads, health facilities and electricity)	19,066,845
	CHEPALUNGU	19,066,845
BUNGOMA	The amount required in the year ending 30th June 2027 in Bungoma County for development expenses (provision of basic services including water, roads, health facilities and electricity)	58,326,092
	MT ELGON	58,326,092
BUSIA	The amount required in the year ending 30th June 2027 in Busia County for development expenses (provision of basic services including water, roads, health facilities and electricity)	17,840,864
	BUDALANGI	5,925,080
	TESO NORTH	11,915,784
ELGEYO MARAKWET	The amount required in the year ending 30th June 2027 in Elgeyo Marakwet County for development expenses (provision of basic services including water, roads, health facilities and electricity)	64,612,105
	KEIYO SOUTH	5,515,425
	MARAKWET EAST	53,394,326
	MARAKWET WEST	5,702,355

ALLOCATION TO BENEFICIARY COUNTIES FROM THE EQUALISATION FUND

A	B	C
GARISSA	The amount required in the year ending 30th June 2027 in Garissa County for development expenses (provision of basic services including water, roads, health facilities and electricity)	626,042,003
	BALAMBALA	156,509,009
	DADAAB	92,875,303
	FAFI	88,142,398
	GARISSA TOWNSHIP	14,608,369
	IJARA	175,331,255
	LAGDERA	98,575,669
HOMA BAY	The amount required in the year ending 30th June 2027 in Homa Bay County for development expenses (provision of basic services including water, roads, health facilities and electricity)	130,587,407
	HOMA BAY TOWN	6,370,530
	NDHIWA	73,404,769
	SUBA NORTH	18,151,088
	SUBA SOUTH	32,661,021
ISIOLO	The amount required in the year ending 30th June 2027 in Isiolo County for development expenses (provision of basic services including water, roads, health facilities and electricity)	164,875,115
	ISIOLO NORTH	99,104,641
	ISIOLO SOUTH	65,770,474
KAJIADO	The amount required in the year ending 30th June 2027 in Kajiado County for development expenses (provision of basic services including water, roads, health facilities and electricity)	411,563,859
	KAJIADO CENTRAL	142,726,910
	KAJIADO SOUTH	62,651,331
	KAJIADO WEST	206,185,618
KERICHO	The amount required in the year ending 30th June 2027 in Kericho County for development expenses (provision of basic services including water, roads, health facilities and electricity)	60,412,150
	BURETI	6,597,232
	KIPKELION WEST	6,336,723
	SIGOWET/SOIN	47,478,194

ALLOCATION TO BENEFICIARY COUNTIES FROM THE EQUALISATION FUND

A	B	C
KILIFI	The amount required in the year ending 30th June 2027 in Kilifi County for development expenses (provision of basic services including water, roads, health facilities and electricity)	535,734,003
	GANZE	191,504,665
	KALOLENI	107,344,469
	KILIFI NORTH	7,068,534
	MAGARINI	183,127,622
	MALINDI	32,934,455
	RABAI	13,754,259
KISUMU	The amount required in the year ending 30th June 2027 in Kisumu County for development expenses (provision of basic services including water, roads, health facilities and electricity)	24,145,769
	MUHORONI	12,305,553
	NYANDO	11,840,217
KITUI	The amount required in the year ending 30th June 2027 in Kitui County for development expenses (provision of basic services including water, roads, health facilities and electricity)	394,409,067
	KITUI EAST	131,760,690
	KITUI SOUTH	91,495,204
	MWINGI CENTRAL	58,214,729
	MWINGI NORTH	112,938,444
KWALE	The amount required in the year ending 30th June 2027 in Kwale County for development expenses (provision of basic services including water, roads, health facilities and electricity)	290,331,893
	KINANGO	161,853,413
	LUNGA LUNGA	79,658,964
	MATUGA	36,249,477
	MSAMBWENI	12,570,038
LAIKIPIA	The amount required in the year ending 30th June 2027 in Laikipia County for development expenses (provision of basic services including water, roads, health facilities and electricity)	118,382,279
	LAIKIPIA NORTH	111,133,776
	LAIKIPIA WEST	7,248,503

ALLOCATION TO BENEFICIARY COUNTIES FROM THE EQUALISATION FUND

A	B	C
LAMU	The amount required in the year ending 30th June 2027 in Lamu County for development expenses (provision of basic services including water, roads, health facilities and electricity)	57,169,712
	LAMU EAST	25,456,267
	LAMU WEST	31,713,445
MACHAKOS	The amount required in the year ending 30th June 2027 in Machakos County for development expenses (provision of basic services including water, roads, health facilities and electricity)	12,823,587
	MASINGA	12,823,587
MANDERA	The amount required in the year ending 30th June 2027 in Mandera County for development expenses (provision of basic services including water, roads, health facilities and electricity)	747,593,141
	BANISSA	96,267,881
	LAFEY	151,128,810
	MANDERA EAST	127,549,797
	MANDERA NORTH	141,518,826
	MANDERA SOUTH	138,622,408
	MANDERA WEST	92,505,420
MARSABIT	The amount required in the year ending 30th June 2027 in Marsabit County for development expenses (provision of basic services including water, roads, health facilities and electricity)	466,019,111
	LAISAMIS	184,723,486
	MOYALE	107,346,458
	NORTH HERR	146,204,004
	SAKU	27,745,163
MERU	The amount required in the year ending 30th June 2027 in Meru County for development expenses (provision of basic services including water, roads, health facilities and electricity)	29,695,995
	IGEMBE SOUTH	11,917,773
	SOUTH IMENTI	6,036,442
	TIGANIA EAST	11,741,780
MIGORI	The amount required in the year ending 30th June 2027 in Migori County for development expenses (provision of basic services including water, roads, health facilities and electricity)	176,392,181

ALLOCATION TO BENEFICIARY COUNTIES FROM THE EQUALISATION FUND

A	B	C
	KURIA WEST	7,074,500
	NYATIKE	108,769,312
	SUNA WEST	47,541,830
	URIRI	13,006,540
MURANG'A	The amount required in the year ending 30th June 2027 in Murang'a County for development expenses (provision of basic services including water, roads, health facilities and electricity)	5,635,736
	GATANGA	5,635,736
NAKURU	The amount required in the year ending 30th June, 2027 in Nakuru County for development expenses (provision of basic services including water, roads, health facilities and electricity)	6,385,444
	RONGAI	6,385,444
NANDI	The amount required in the year ending 30th June 2027 in Nandi County for development expenses (provision of basic services including water, roads, health facilities and electricity).	115,843,812
	NANDI HILLS	12,300,581
	TINDERET	103,543,231
NAROK	The amount required in the year ending 30th June 2027 in Narok County for development expenses (provision of basic services including water, roads, health facilities and electricity)	765,713,406
	EMURUA DIKIRR	22,163,119
	KILGORIS	213,586,251
	NAROK EAST	90,508,850
	NAROK NORTH	150,431,801
	NAROK SOUTH	169,770,092
	NAROK WEST	119,253,293
SAMBURU	The amount required in the year ending 30th June 2027 in Samburu County for development expenses (provision of basic services including water, roads, health facilities and electricity)	644,671,353
	SAMBURU EAST	188,254,273
	SAMBURU NORTH	304,114,987
	SAMBURU WEST	152,302,093

ALLOCATION TO BENEFICIARY COUNTIES FROM THE EQUALISATION FUND

A	B	C
SIAYA	The amount required in the year ending 30th June 2027 in Siaya County for development expenses (provision of basic services including water, roads, health facilities and electricity)	31,726,371
	BONDO	12,547,169
	GEM	12,135,526
	RARIEDA	7,043,676
TAITA TAVETA	The amount required in the year ending 30th June 2027 in Taita Taveta County for development expenses (provision of basic services including water, roads, health facilities and electricity)	13,232,247
	TAVETA	6,288,002
	VOI	6,944,245
TANA RIVER	The amount required in the year ending 30th June 2027 in Tana River County for development expenses (provision of basic services including water, roads, health facilities and electricity)	438,709,454
	BURA	158,328,593
	GALOLE	119,896,610
	GARSEN	160,484,252
THARAKA NITHI	The amount required in the year ending 30th June 2027 in Tharaka Nithi County for development expenses (provision of basic services including water, roads, health facilities and electricity)	43,666,019
	MAARA	11,257,552
	THARAKA	32,408,466
TRANS NZOIA	The amount required in the year ending 30th June 2027 in Trans Nzoia County for development expenses (provision of basic services including water, roads, health facilities and electricity)	7,420,519
	ENDEBESS	7,420,519
TURKANA	The amount required in the year ending 30th June 2027 in Turkana County for development expenses (provision of basic services including water, roads, health facilities and electricity)	1,135,259,808
	LOIMA	207,880,913
	TURKANA CENTRAL	128,525,212
	TURKANA EAST	116,372,783

ALLOCATION TO BENEFICIARY COUNTIES FROM THE EQUALISATION FUND

A	B	C
	TURKANA NORTH	314,909,192
	TURKANA SOUTH	113,040,858
	TURKANA WEST	254,530,849
WAJIR	The amount required in the year ending 30th June 2027 in Wajir County for development expenses (provision of basic services including water, roads, health facilities and electricity)	724,531,168
	ELDAS	96,436,913
	TARBAJ	120,494,189
	WAJIR EAST	53,955,115
	WAJIR NORTH	148,076,285
	WAJIR SOUTH	204,855,235
	WAJIR WEST	100,713,431
WEST POKOT	The amount required in the year ending 30th June 2027 in West Pokot County for development expenses (provision of basic services including water, roads, health facilities and electricity)	1,013,804,124
	KACHELIBA	348,020,634
	KAPENGURIA	266,055,870
	POKOT SOUTH	144,100,049
	SIGOR	255,627,571
	<i>Sub-class total (Development)</i>	9,943,056,494
	Total Equalisation Fund	10,250,573,705

MEMORANDUM OF OBJECTS AND REASONS

Statement of the Objects and Reasons

The principal object of this Bill is to authorize the issuance of money out of the Equalisation Fund and its application towards the provision of basic services in marginalised areas falling within various county governments. Article 204(1) of the Constitution establishes the Equalisation Fund to facilitate the provision of basic services, including water, roads, health facilities and electricity to marginalised areas to the extent necessary to bring the quality of those services in those areas to the level generally enjoyed by the rest of the nation, so far as possible.

This Bill therefore proposes a legal framework for the issuance of monies out of the Equalisation Fund to the county governments in which marginalized areas fall for the provision of these crucial basic services.

Statement on the delegation of legislative powers and limitation of fundamental rights and freedoms.

This Bill does not delegate legislative powers nor limit fundamental rights and freedoms.

Statement as to whether the Bill concerns county governments

The Bill is a Bill concerning county governments in terms of Article 110(1)(a) of the Constitution as it contains provisions affecting the powers and functions of county governments as set out in the Fourth Schedule to the Constitution.

Statement as to whether the Bill is a money Bill within the meaning of Article 114 of the Constitution

The Bill is a money Bill for purposes of Article 114 of the Constitution.

Dated the 15th June, 2026.

SAMUEL ATANDI,
Chairperson, Budget and Appropriations Committee.



