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17/06/2026

REPUBLIC OF KENYA

THIRTEENTH PARLIAMENT-FIFTH SESSION

Rt. Hon. Speaker
You may approve for tabling
J. M. Nyegenye, C.B.S.,
Clerk of the senate/secretary, PSC
Date: 17/6/26

THE SENATE

REPORT OF THE STANDING COMMITTEE ON FINANCE AND BUDGET

ON

ON THE COUNTY GOVERNMENTS` (EQUITABLE SHARE) CASH DISBURSEMENT SCHEDULE FOR FINANCIAL YEAR 2026/27

PAPERS LAID	
DATE	18.06.2026
TABLED BY	Sen. Eddy o/b of the chairperson
COMMITTEE	Finance & Budget
CLERK AT THE TABLE	Abdirahman

18/06/26

APPROVED
RT. HON. SEN
AMASON J. KINGI

CLERK CHAMBERS
THE SENATE
PARLIAMENT OF KENYA
NAIROBI

JUNE 2026

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PREFACE

Mandate and Functions of the Committee

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

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

The Senate Standing Committee on Finance and Budget is established under section 8(1) of the Public Finance Management Act (PFMA), Cap. 412A and standing order 212(3) of the Standing Orders of the Senate and is mandated to -

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

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

MEMBERSHIP OF THE COMMITTEE

The Standing Committee on Finance and Budget was constituted by the Senate of the Thirteenth (13^{th}) Parliament on Thursday, 13^{th} October, 2022 during the First Session. The Committee was later reconstituted on Wednesday, 12^{th} 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

Executive Summary

The County Governments Cash Disbursement Schedule, submitted to the Senate by the National Treasury according to section 17 of the Public Financial Management Act, Cap. 412A, ensures timely monthly transfers of county governments share of nationally raised revenue from the Consolidated Fund to respective County Revenue Funds (CRF). The Schedule facilitates a predictable flow of county funds, enabling counties to undertake critical functions and service delivery to citizens.

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

Following the enactment of the Division of Revenue (Amendment) Bill, 2026 and the envisioned passage of the County Allocation of Revenue Act, 2026 which provides for allocations for each county, the Schedule for Financial Year 2026/27 was submitted to the Senate by the National Treasury on 16th June, 2026 for approval.

The Schedule was tabled in the Senate on Wednesday, 17th June, 2026 and committed to the Standing Committee on Finance and Budget pursuant to standing order 189(2) of the Senate Standing Orders.

The Committee considered the Cash Disbursement Schedule and noted that-

a) The proposed Cash Disbursement Schedule groups county transfers into five funding categories depending on the amounts to be disbursed. This phased approach is intended to ensure a balanced and predictable flow of funds to counties throughout the FY 2026/27.
b) The proposed Cash Disbursement Schedule provides a predictable framework for transferring equitable share allocations to county governments, however, the National Treasury's condition that the transfers will depend on the performance of nationally collected revenues introduces uncertainty about the timing and

amounts of actual disbursements. Given that equitable share accounts for approximately 90% of county government budgets, any revenue shortfalls or delays at the national level could significantly constrain county liquidity, disrupt service delivery, delay development projects, and adversely affect overall budget implementation.

c) An analysis of actual monthly disbursement in FY 2025/26 reveals that as at 15th June 2026, transfers amounting to Ksh.35.28 billion for May 2026 and Ksh.33.20 billion for June 2026, totaling Ksh.68.48 billion, were yet to be disbursed to county governments despite the financial year ending on 30th June 2026. This delay demonstrates that the proposed disbursement schedule may not necessarily translate into timely cash releases. Delayed disbursements during the financial year significantly diminish counties' capacity to absorb funds and achieve planned outputs, thereby weakening the link between approved budgets and actual service delivery outcomes

Having made the above observations, the Committee recommends that the Senate approves the County Governments (Equitable Share) Cash Disbursement Schedule for the Financial Year 2026/27 as tabled in the Senate on 17th June, 2026.

Acknowledgments

The Committee appreciates the National Treasury and Economic Planning for submission of the County Governments (Equitable Share) Cash Disbursement Schedule which is a facilitative planning tool for budget execution by the county governments.

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

Appreciation to all Members of the Committee for their patience, sacrifice and commitment to complete the assigned task within the stipulated time.

It is now my pleasant duty and privilege, on behalf of the Standing Committee on Finance and Budget, pursuant to standing order 189(2) of the Senate Standing Orders, to present to the Senate, this Report of the Committee on the County Governments (Equitable Share) Cash Disbursement Schedule for Financial Year 2026/27.

Signature.............................Date....................................

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 GOVERNMENTS (EQUITABLE SHARE) CASH DISBURSEMENT SCHEDULE FOR FINANCIAL YEAR 2026/27

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	

CASH DISBURSEMENT SCHEDULE FOR COUNTY EQUITABLE SHARE FOR FY 2026/27.

1.0 Overview

1.1 Introduction

1. The cash disbursement schedule is prepared in fulfillment of the requirement of the National Treasury to administer the Consolidated Fund in accordance with Article 206 of the Constitution. The National Treasury is required to pay from the Exchequer Account, without undue delay, all amounts that are payable for public services.
2. Section 17(6) of the Public Finance Management Act (Cap. 412A), provides that the National Treasury shall, at the beginning of every month, and not later than the fifteenth day from the commencement of the month, disburse monies to county governments for the expenditure of the following month.
3. To facilitate the disbursement, the National Treasury, in consultation with the Intergovernmental Budget and Economic Council (IBEC), is required to prepare a disbursement schedule indicating the monthly payments of the equitable share that shall be made to counties. The schedule is then submitted to the Senate for approval.

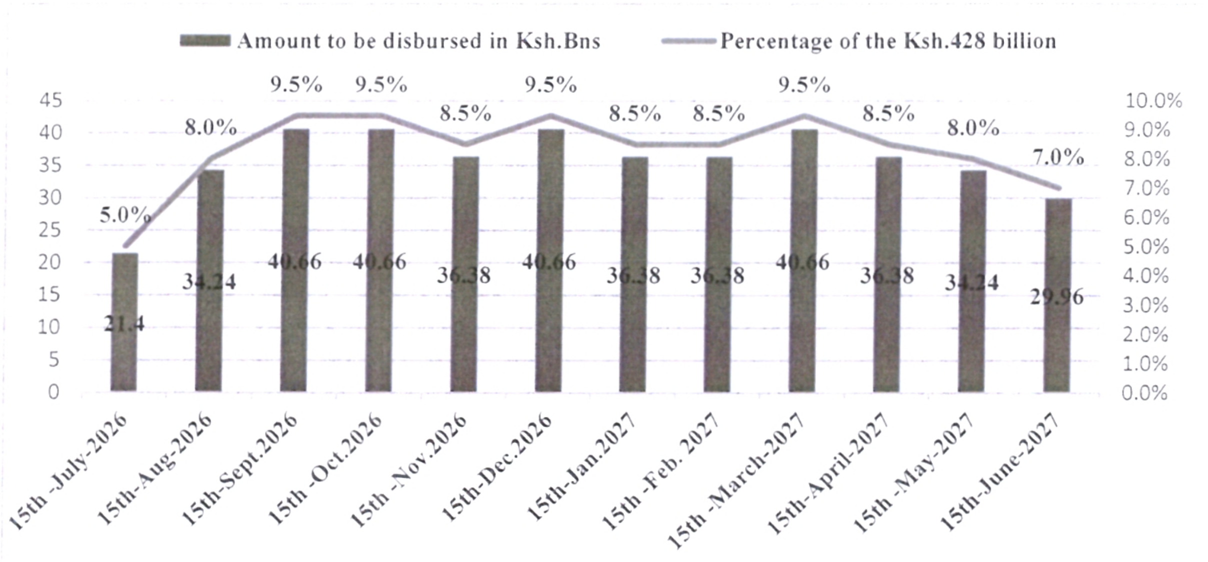
1.2 Analysis of the County Governments (Equitable Share) Cash Disbursement Schedule for FY 2026/27.

4. The Cash Disbursement Schedule is based on the Division of Revenue Act, 2026, which allocates a total of Ksh.428 billion to counties as equitable share from the revenue raised nationally. The county equitable share is shared among counties by application of the approved Fourth Basis for allocating nationally raised revenue among county governments.
5. The disbursement to each county is exclusively scheduled to be made every 15th of each month from 1st July 2026 to 30th June 2027. On average, 8.3% of the Ksh.428 billion will be paid out monthly to counties. The highest releases of Ksh.40.66 billion per month are scheduled for September, October, December 2026, and March 2027. Additional analysis reveals that the lowest disbursements will be in

July 2026 and June 2027, with proposed transfers of Ksh.21.4 billion and Ksh.29.96 billion, respectively.

6. Further, the schedule splits equally the funds transfer across the two halves of the fiscal year, targeting Ksh.214 billion by the close of December 2026, and the balance of Ksh.214 billion will be transferred by the end of June 2027. Quarterly analysis of the disbursement shows that the highest allocations shall be transferred in the second and third quarters of the financial year, with the cumulative amount being Ksh.117.7 billion and Ksh.113.42 billion, respectively.

Table 1: Monthly disbursement of the county's equitable share.



7. A further breakdown of the proposed disbursements shows that Nairobi City County will consistently receive the highest transfer, while Lamu County gets the least. For the least transfer of Ksh.21.4 billion, Nairobi City County will receive Ksh.1.22 billion, and Lamu County Ksh.199.4 million. For the highest transfer of Ksh.40.66 billion, Nairobi City County will receive Ksh.2.1 billion, while Lamu County will receive Ksh.378.8 million. The overall average transfer for the 47 counties shall be Ksh.865.1 million per county under the highest tranche of Ksh.40.66 billion and Ksh.455.3 million per county under the lowest tranche of Ksh.21.4 billion.

2.0 Committee Observations

8. The Committee observed that-

   a) The proposed Cash Disbursement Schedule groups county transfers into five funding categories. The phased approach is intended to ensure a balanced and predictable flow of funds to counties throughout the FY 2026/27.

      i) The lowest allocation of Ksh.21.40 billion is scheduled for disbursement in July 2026,

      ii) The transfer of Ksh.29.96 billion will be disbursed in June 2027.

      iii) Monthly transfers of Ksh.34.24 billion are scheduled for August 2026 and May 2027.

      iv) The highest monthly allocation, amounting to Ksh.40.66 billion will be disbursed in months of September 2026, October 2026, December 2026, and March 2027.

      v) The transfers of Ksh.36.38 billion are scheduled in November 2026, January 2027, February 2027, and April 2027.

   b) The proposed Cash Disbursement Schedule provides a predictable framework for transferring equitable share allocations to county governments, however, the National Treasury's condition that the transfers will depend on the performance of nationally collected revenues introduces uncertainty about the timing and amounts of actual disbursements. Given that equitable share accounts for approximately 90% of county government budgets, any revenue shortfalls or delays at the national level could significantly constrain county liquidity, disrupt service delivery, delay development projects, and adversely affect overall budget implementation.

   c) An analysis of actual monthly disbursement in FY 2025/26 reveals that as at 15th June 2026, transfers amounting to Ksh.35.28 billion for May 2026 and Ksh.33.20 billion for June 2026, totaling Ksh.68.48 billion, were yet to be disbursed to county governments despite the financial year ending on 30th June 2026. This delay demonstrates that the proposed disbursement schedule may not necessarily translate into timely cash releases. Delayed disbursements during the financial year significantly diminish counties' capacity to absorb funds and achieve planned outputs, thereby weakening the link between approved budgets and actual service delivery outcomes

3.0 Committee Recommendations

The Committee recommends that-

a) The Senate approves the County Governments (Equitable Share) Cash Disbursement Schedule for Financial Year 2026/27 as tabled in the Senate on 17th June, 2026.

b) In disbursement of funds to the counties, the National Treasury should adhere to the approved Cash Disbursement Schedule as required by Article 219 of the Constitution.

Appendices

Annex 1: Minutes

Annex 2: County Governments (Equitable Share) Cash Disbursement Schedule for Financial Year 2026/27

THE COUNTY GOVERNMENTS (EQUITABLE SHARE) CASH DISBURSEMENT SCHEDULE FOR FINANCIAL YEAR 2026/2027

S/NO	County	Total Allocation	15-Jul-26	15-Aug-26	15-Sep-26	15-Oct-26	15-Nov-26	15-Dec-26	15-Jan-27	15-Feb-27	15-Mar-27	15-Apr-27	15-May-27	15-Jun-27	TOTAL
		100%	5.00%	8.00%	9.50%	9.50%	8.50%	9.50%	8.50%	8.50%	9.50%	8.50%	8.00%	7.00%	100.0%
1	Baringo	7,308,538,764	365,426,938	584,683,101	694,311,183	694,311,183	621,225,795	694,311,183	621,225,795	621,225,795	694,311,183	621,225,795	584,683,101	511,597,713	7,308,538,764
2	Bomet	7,690,203,903	384,510,195	615,216,312	730,569,371	730,569,371	653,667,332	730,569,371	653,667,332	653,667,332	730,569,371	653,667,332	615,216,312	538,314,273	7,690,203,903
3	Bungoma	12,213,393,358	610,669,668	977,071,469	1,160,272,369	1,160,272,369	1,038,138,435	1,160,272,369	1,038,138,435	1,038,138,435	1,160,272,369	1,038,138,435	977,071,469	854,937,535	12,213,393,358
4	Busia	8,204,938,281	410,246,914	656,395,063	779,469,137	779,469,137	697,419,754	779,469,137	697,419,754	697,419,754	779,469,137	697,419,754	656,395,063	574,345,680	8,204,938,281
5	Elgeyo / Marakwet	5,693,287,501	284,664,375	455,463,000	540,862,313	540,862,313	483,929,438	540,862,313	483,929,438	483,929,438	540,862,313	483,929,438	455,463,000	398,530,125	5,693,287,501
6	Embu	6,266,341,359	313,317,068	501,307,309	595,302,429	595,302,429	532,639,016	595,302,429	532,639,016	532,639,016	595,302,429	532,639,016	501,307,309	438,643,895	6,266,341,359
7	Garissa	9,208,106,330	460,405,317	736,648,506	874,770,101	874,770,101	782,689,038	874,770,101	782,689,038	782,689,038	874,770,101	782,689,038	736,648,506	644,567,443	9,208,106,330
8	Homa Bay	8,914,134,592	445,706,730	713,130,767	846,842,786	846,842,786	757,701,440	846,842,786	757,701,440	757,701,440	846,842,786	757,701,440	713,130,767	623,989,421	8,914,134,592
9	Isiolo	5,820,428,671	291,021,434	465,634,294	552,940,724	552,940,724	494,736,437	552,940,724	494,736,437	494,736,437	552,940,724	494,736,437	465,634,294	407,430,007	5,820,428,671
10	Kajiado	9,203,151,126	460,157,556	736,252,090	874,299,357	874,299,357	782,267,846	874,299,357	782,267,846	782,267,846	874,299,357	782,267,846	736,252,090	644,220,579	9,203,151,126
11	Kakamega	14,065,352,058	703,267,603	1,125,228,165	1,336,208,445	1,336,208,445	1,195,554,925	1,336,208,445	1,195,554,925	1,195,554,925	1,336,208,445	1,195,554,925	1,125,228,165	984,574,644	14,065,352,058
12	Kericho	7,426,240,914	371,312,046	594,099,273	705,492,887	705,492,887	631,230,478	705,492,887	631,230,478	631,230,478	705,492,887	631,230,478	594,099,273	519,836,864	7,426,240,914
13	Kiambu	13,509,437,586	675,471,879	1,080,755,007	1,283,396,571	1,283,396,571	1,148,302,195	1,283,396,571	1,148,302,195	1,148,302,195	1,283,396,571	1,148,302,195	1,080,755,007	945,660,631	13,509,437,586
14	Kilifi	13,175,334,595	658,766,730	1,054,026,768	1,251,656,787	1,251,656,787	1,119,903,441	1,251,656,787	1,119,903,441	1,119,903,441	1,251,656,787	1,119,903,441	1,054,026,768	922,273,422	13,175,334,595
15	Kirinyaga	6,337,662,004	316,883,100	507,012,960	602,077,890	602,077,890	538,701,270	602,077,890	538,701,270	538,701,270	602,077,890	538,701,270	507,012,960	443,636,340	6,337,662,004
16	Kisii	10,108,734,057	505,436,703	808,698,725	960,329,735	960,329,735	859,242,395	960,329,735	859,242,395	859,242,395	960,329,735	859,242,395	808,698,725	707,611,384	10,108,734,057
17	Kisumu	9,181,372,763	459,068,638	734,509,821	872,230,412	872,230,412	780,416,685	872,230,412	780,416,685	780,416,685	872,230,412	780,416,685	734,509,821	642,696,093	9,181,372,763
18	Kitui	11,851,440,460	592,572,023	948,115,237	1,125,886,844	1,125,886,844	1,007,372,439	1,125,886,844	1,007,372,439	1,007,372,439	1,125,886,844	1,007,372,439	948,115,237	829,600,832	11,851,440,460
19	Kwale	9,333,631,268	466,681,563	746,690,501	886,694,970	886,694,970	793,358,658	886,694,970	793,358,658	793,358,658	886,694,970	793,358,658	746,690,501	653,354,189	9,333,631,268
20	Laikipia	6,298,325,916	314,916,296	503,866,073	598,340,962	598,340,962	535,357,703	598,340,962	535,357,703	535,357,703	598,340,962	535,357,703	503,866,073	440,882,814	6,298,325,916
21	Lamu	3,987,831,441	199,391,572	319,026,515	378,843,987	378,843,987	338,965,672	378,843,987	338,965,672	338,965,672	378,843,987	338,965,672	319,026,515	279,148,201	3,987,831,441
22	Machakos	10,506,401,278	525,320,064	840,512,102	998,108,121	998,108,121	893,044,109	998,108,121	893,044,109	893,044,109	998,108,121	893,044,109	840,512,102	735,448,089	10,506,401,278
23	Makueni	9,245,743,223	462,287,161	739,659,458	878,345,606	878,345,606	785,888,174	878,345,606	785,888,174	785,888,174	878,345,606	785,888,174	739,659,458	647,202,026	9,245,743,223
24	Mandera	12,588,136,749	629,406,837	1,007,050,940	1,195,872,991	1,195,872,991	1,069,991,624	1,195,872,991	1,069,991,624	1,069,991,624	1,195,872,991	1,069,991,624	1,007,050,940	881,169,572	12,588,136,749
25	Marsabit	8,391,662,265	419,583,113	671,332,981	797,207,915	797,207,915	713,291,292	797,207,915	713,291,292	713,291,292	797,207,915	713,291,292	671,332,981	587,416,359	8,391,662,265
26	Meru	10,896,791,506	544,839,575	871,743,320	1,035,195,193	1,035,195,193	926,227,278	1,035,195,193	926,227,278	926,227,278	1,035,195,193	926,227,278	871,743,320	762,775,405	10,896,791,506
27	Migori	9,164,503,127	458,225,156	733,160,250	870,627,797	870,627,797	778,982,766	870,627,797	778,982,766	778,982,766	870,627,797	778,982,766	733,160,250	641,515,219	9,164,503,127
28	Mombasa	8,655,427,079	432,771,354	692,434,166	822,265,573	822,265,573	735,711,302	822,265,573	735,711,302	735,711,302	822,265,573	735,711,302	692,434,166	605,879,896	8,655,427,079
29	Murang'a	8,226,820,359	411,341,018	658,145,629	781,547,934	781,547,934	699,279,730	781,547,934	699,279,730	699,279,730	781,547,934	699,279,730	658,145,629	575,877,425	8,226,820,359
30	Nairobi	22,113,620,446	1,105,681,022	1,769,089,636	2,100,793,942	2,100,793,942	1,879,657,738	2,100,793,942	1,879,657,738	1,879,657,738	2,100,793,942	1,879,657,738	1,769,089,636	1,547,953,431	22,113,620,446
31	Nakuru	14,898,407,452	744,920,373	1,191,872,596	1,415,348,708	1,415,348,708	1,266,364,633	1,415,348,708	1,266,364,633	1,266,364,633	1,415,348,708	1,266,364,633	1,191,872,596	1,042,888,522	14,898,407,452
32	Nandi	8,011,197,944	400,559,897	640,895,835	761,063,805	761,063,805	680,951,825	761,063,805	680,951,825	680,951,825	761,063,805	680,951,825	640,895,835	560,783,856	8,011,197,944
33	Narok	10,067,523,987	503,376,199	805,401,919	956,414,779	956,414,779	855,739,539	956,414,779	855,739,539	855,739,539	956,414,779	855,739,539	805,401,919	704,726,679	10,067,523,987
34	Nyamira	6,265,653,089	313,282,654	501,252,247	595,237,044	595,237,044	532,580,513	595,237,044	532,580,513	532,580,513	595,237,044	532,580,513	501,252,247	438,595,716	6,265,653,089
35	Nyandarua	6,862,041,197	343,102,060	548,963,296	651,893,914	651,893,914	583,273,502	651,893,914	583,273,502	583,273,502	651,893,914	583,273,502	548,963,296	480,342,884	6,862,041,197
36	Nyeri	7,108,453,869	355,422,693	568,676,310	675,303,118	675,303,118	604,218,579	675,303,118	604,218,579	604,218,579	675,303,118	604,218,579	568,676,310	497,591,771	7,108,453,869
37	Samburu	6,529,355,285	326,467,764	522,348,423	620,288,752	620,288,752	554,995,199	620,288,752	554,995,199	554,995,199	620,288,752	554,995,199	522,348,423	457,054,870	6,529,355,285
38	Siaya	8,009,251,583	400,462,579	640,740,127	760,878,900	760,878,900	680,786,385	760,878,900	680,786,385	680,786,385	760,878,900	680,786,385	640,740,127	560,647,611	8,009,251,583
39	Taita	5,941,906,759	297,095,338	475,352,541	564,481,142	564,481,142	505,062,075	564,481,142	505,062,075	505,062,075	564,481,142	505,062,075	475,352,541	415,933,473	5,941,906,759
40	Tana River	7,446,174,779	372,308,739	595,693,982	707,386,604	707,386,604	632,924,856	707,386,604	632,924,856	632,924,856	707,386,604	632,924,856	595,693,982	521,232,235	7,446,174,779
41	Tharaka Nithi	5,219,759,236	260,987,962	417,580,739	495,877,127	495,877,127	443,679,535	495,877,127	443,679,535	443,679,535	495,877,127	443,679,535	417,580,739	365,383,146	5,219,759,236
42	Trans Nzoia	8,244,551,895	412,227,595	659,564,152	783,232,430	783,232,430	700,786,911	783,232,430	700,786,911	700,786,911	783,232,430	700,786,911	659,564,152	577,118,633	8,244,551,895
43	Turkana	14,274,615,989	713,730,799	1,141,969,279	1,356,088,519	1,356,088,519	1,213,342,359	1,356,088,519	1,213,342,359	1,213,342,359	1,356,088,519	1,213,342,359	1,141,969,279	999,223,119	14,274,615,989
44	Uasin Gishu	9,260,813,408	463,040,670	740,865,073	879,777,274	879,777,274	787,169,140	879,777,274	787,169,140	787,169,140	879,777,274	787,169,140	740,865,073	648,256,939	9,260,813,408
45	Vihiga	6,202,310,291	310,115,515	496,184,823	589,219,478	589,219,478	527,196,375	589,219,478	527,196,375	527,196,375	589,219,478	527,196,375	496,184,823	434,161,720	6,202,310,291
46	Wajir	10,847,713,122	542,385,656	867,817,050	1,030,532,747	1,030,532,747	922,055,615	1,030,532,747	922,055,615	922,055,615	1,030,532,747	922,055,615	867,817,050	759,339,919	10,847,713,122
47	West Pokot	7,223,277,137	361,163,857	577,862,171	686,211,328	686,211,328	613,978,557	686,211,328	613,978,557	613,978,557	686,211,328	613,978,557	577,862,171	505,629,400	7,223,277,137
	TOTAL	428,000,000,000	21,400,000,000	34,240,000,000	40,660,000,000	40,660,000,000	36,380,000,000	40,660,000,000	36,380,000,000	36,380,000,000	40,660,000,000	36,380,000,000	34,240,000,000	29,960,000,000	428,000,000,000

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

Dated..........16/6/..........2026

HON. FCPA. JOHN MBADI
Cabinet Secretary for the
National Treasury and Economic Planning

MINUTES OF THE TWO HUNDRED AND NINETY-FIRST (291ST) MEETING OF THE SENATE STANDING COMMITTEE ON FINANCE AND BUDGET HELD ON WEDNESDAY, 17TH JUNE, 2026 IN COMMITTEE ROOM 4, MAIN PARLIAMENT BUILDINGS AT 4:30 P.M.

PRESENT

1. Sen. (Capt.) Ali Ibrahim Roba, EGH, MP - **Chairperson**
2. Sen. (Dr.) Boni Khalwale, CBS, MP - Member
3. Sen. Shakila Abdalla Mohamed, MP - Member
4. Sen. Mariam Sheikh Omar, MP - Member
5. Sen. Richard Momoima Onyonka, MP - Member
6. Sen. Essy Okenyuri Nyaituga, MP - Member

ABSENT WITH APOLOGY

7. Sen. Maureen Tabitha Mutinda, CBS, MP - **Vice-Chairperson**
8. Sen. Mohamed Faki Mwinyihaji, CBS, MP - Member
9. Sen. Eddy Gicheru Oketch, MP - Member

SECRETARIAT

1. Mr. Christopher Gitonga - Clerk Assistant
2. Ms. Beverlyne Chivadika - Clerk Assistant
3. Ms. Lucy Radoli - Legal Counsel
4. Mr. Constant Wamayuyi - Researcher
5. Mr. Kiminza Kioko - Fiscal Analyst
6. Ms. Rose Ometere - Audio Officer

MIN/SEN/SCF&B/1660/2026 PRELIMINARIES

The Chairperson called the meeting to order at 4.55 p.m. This was followed by a word of prayer and introduction.

MIN/SEN/SCF&B/1661/2026 ADOPTION OF THE AGENDA

The agenda was adopted having been proposed by Sen. Essy Okenyuri Nyaituga, MP, and seconded by Sen. Mariam Sheikh Omar, MP, as listed-

1. Prayer;
2. Introduction;
3. Consideration and adoption of the report on the County Governments (Equitable Share) Cash Disbursement Schedule for FY 2026/27- *(Committee Paper 181);*

4. Any other Business; and
5. Adjournment and Date of the Next Meeting.

MIN/SEN/SCF&B/1662/2026 **CONSIDERATION OF THE REPORT ON THE COUNTY GOVERNMENTS (EQUITABLE SHARE) CASH DISBURSEMENT SCHEDULE FOR FY 2026/27- *(COMMITTEE PAPER 181)***

The Committee considered the draft report on the County Governments (Equitable Share) Cash Disbursement Schedule for FY 2026/27, and observed that-

a) The proposed Cash Disbursement Schedule groups county transfers into five funding categories. The phased approach is intended to ensure a balanced and predictable flow of funds to counties throughout the FY 2026/27.
    i) The lowest allocation of Ksh.21.40 billion is scheduled for disbursement in July 2026,
    ii) The transfer of Ksh.29.96 billion will be disbursed in June 2027.
    iii) Monthly transfers of Ksh.34.24 billion are scheduled for August 2026 and May 2027.
    iv) The highest monthly allocation, amounting to Ksh.40.66 billion will be disbursed in months of September 2026, October 2026, December 2026, and March 2027.
    v) The transfers of Ksh.36.38 billion are scheduled in November 2026, January 2027, February 2027, and April 2027.

b) The proposed Cash Disbursement Schedule provides a predictable framework for transferring equitable share allocations to county governments, however, the National Treasury's condition that the transfers will depend on the performance of nationally collected revenues introduces uncertainty about the timing and amounts of actual disbursements. Given that equitable share accounts for approximately 90% of county government budgets, any revenue shortfalls or delays at the national level coul significantly constrain county liquidity, disrupt service delivery, delay development projects, and adversely affect overall budget implementation.

c) An analysis of actual monthly disbursement in FY 2025/26 reveals that as at 15th June 2026, transfers amounting to Ksh.35.28 billion for May 2026 and Ksh.33.20 billion for June 2026, totalling Ksh.68.48 billion, were yet to be disbursed to county governments despite the financial year ending on 30th June 2026. This delay demonstrates that the proposed disbursement schedule may not necessarily translate into timely cash releases. Delayed disbursements during the financial year significantly diminish counties' capacity to absorb funds and achieve planned outputs, thereby weakening the link between approved budgets and actual service delivery outcomes.

MIN/SEN/SCF&B/1663/2026 **ADOPTION OF THE REPORT ON THE COUNTY GOVERNMENTS (EQUITABLE**

SHARE) CASH DISBURSEMENT SCHEDULE FOR FY 2026/27- *(COMMITTEE PAPER 181)*

Having considered the report on the County Governments (Equitable Share) Cash Disbursement Schedule for FY 2026/27, the Committee unanimously adopted it having been proposed by Sen. (Dr.) Boni Khalwale, CBS, MP, and seconded by Sen. Richard Momoima Onyonka, MP, recommending that the Senate approves the County Governments (Equitable Share) Cash Disbursement Schedule for FY 2026/27 as tabled in the Senate at its Sitting held on Wednesday, 17th June, 2026.

MIN/SEN/SCF&B/1664/2026 **ADJOURNMENT AND DATE OF THE NEXT MEETING**

The meeting adjourned at 5:25 p.m. The next meeting shall be by notice.

SIGNATURE: **DATE:17th June, 2026.**

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

(CHAIRPERSON)