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REPUBLIC OF KENYA

06/05/26

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THIRTEENTH PARLIAMENT

THIRTEENTH PARLIAMENT - FIFTH SESSION

THE SENATE

STANDING COMMITTEE ON FINANCE AND BUDGET

REPORT ON THE EQUALISATION FUND APPROPRIATION BILL, 2025 (NATIONAL ASSEMBLY BILLS NO. 21 OF 2025)

Rt. Hon. Speaker
You may approve/sign
J.M. Nyegenye, C.B.S.
Clerk of the senate/secretary, PSC
Date: 05/05/26

Clerk's Chambers,
Parliament Buildings,
NAIROBI.

May 2026

	PAPERS LAID
DATE	6th May, 2026
TABLED BY	Sen Fatty On behalf of the Chair
COMMITTEE	Finance and Budget
CLERK AT THE TABLE	Angelo

Contents

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 Equalisation Fund Appropriation Bill, 2025 (National Assembly Bills No. 21 of 2025) was published vide a Kenya Gazette Supplement No. 80 of 2025. The Bill was passed by the National Assembly on 30th July, 2025. The Bill was read a First Time in the Senate at its sitting held on Thursday, 2nd April, 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, facilitation of public participation and reporting back to the House with recommendations.

The Equalisation Fund is established under Article 204(1) of the Constitution to facilitate provision of basic services including water, roads, health facilities and electricity to marginalised areas to bring the quality of these services to the level enjoyed by the rest of the nation. The Commission on Revenue Allocation (CRA) identified 1,424 marginalised areas spread across 34 counties as specified in the Second Policy on Marginalisation.

The Equalisation Fund Appropriation Bill, 2025 (National Assembly Bills No. 21 of 2025) provides for appropriation of Ksh.16.8 billion from the Equalisation Fund. The Ksh.16.8 billion comprises Ksh.6.2 billion allocated to the Fund in FY 2024/25 and Ksh.10.6 billion allocated to the Fund in FY 2025/26. The Ksh.10.6 billion comprise of Ksh.7.852 billion, equivalent to 0.5 percent of the last audited and approved revenues (Ksh.1.570 trillion for FY 2020/21), and Ksh.2.747 billion as arrears to the Fund.

Of the proposed amount, Ksh.16.296 billion is shared among the thirty-four (34) beneficiary counties based on the Second Policy on Marginalisation. Annexed to the Bill is a Schedule on Equalisation Fund allocations to the 1,424 marginalised areas identified in the 34 beneficiary Counties. Ksh.504 million is to be allocated to the Equalisation Fund Advisory Board/ secretariat expenses to cater for administrative costs, pursuant to Regulation 10(3) of the PFM (Equalisation Fund Administration) Regulations, 2021. The passage of this proposed law by Parliament will provide an authorization for application of the funds in provision of basic services as required in Article 204(2) of the Constitution.

The Committee carried out public participation on the Bill in accordance with Standing Order 145(5) of the Senate Standing Orders, and Article 118 of the Constitution. In this respect, on Wednesday, 15th April, 2026, the Committee published an advert in the Daily Nation and Standard newspapers inviting members of the public to submit written comments on the Bill.

Committee Observations

The Committee considered the Bill and made several observations including-

a) The Bill intends to appropriate a total of Ksh.16.8 billion, out of which Ksh.10.6 billion was allocation to the Fund for FY 2025/26 and Ksh.6.2 billion was the allocation to the Fund for FY 2024/25.

b) While the Bill provides for the allocation per county and subsequently per constituency, the projects to be funded are only in the identified marginalised areas under the Second Marginalisation Policy.

c) The Equalisation Fund has two appropriations Acts in place; the Equalisation Fund Appropriation Act. No. 3 of 2018 appropriated Ksh.12.4 billion allocations for Financial Years 2014/15, 2015/16 and 2016/17 for implementation of projects under the First Marginalisation Policy. The second Equalisation Fund Appropriation Act, No. 7 of 2023 appropriated Ksh.10.3 billion, allocation for Financial Years 2021/22 and 2022/23 for implementation of projects under the Second Marginalisation Policy.

d) The outstanding arrears to the Fund including FY 2025/26 allocation amounts to Ksh.62.677 billion out of the total Fund entitlement of Ksh.79.858 billion. This implies that only Ksh.17.4 billion has been transferred to the Fund since inception. This lack of disbursements risks the realization of the Fund's envisioned objective of providing basic services to the marginalised areas.

Committee Recommendations

The Committee having considered the Bill recommends that the Senate approves the Bill without amendments.

Acknowledgement

The Committee appreciates 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 Equalisation Fund Appropriation Bill, 2025 (National Assembly Bills No.21 of 2025) successful.

It is now my pleasant duty, pursuant to standing order 148 (1) of the Senate Standing Orders to present the Report of the Standing Committee on Finance and Budget on the Equalisation Fund Appropriation Bill, 2025 (National Assembly Bills No. 21 of 2025).

Signature...Date...5th May, 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 EQUALIZATION FUND APPROPRIATION BILL, 2025 (NATIONAL ASSEMBLY BILLS NO. 21 OF 2025)

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 EQUALISATION FUND APPROPRIATION BILL, 2025 (NATIONAL ASSEMBLY BILLS NO. 21 OF 2025)

1.1 Introduction

1. The Equalisation Fund is established under Article 204(1) of the Constitution, where it is provided that one half per cent (0.5%) of all the revenue collected by the national government each year calculated based on the most recent audited accounts of revenue received, as approved by the National Assembly, shall be paid in to Equalisation Fund.
2. The Fund is designated exclusively for the provision of basic services, such as water, roads, health facilities, and electricity to marginalised areas, aiming to raise service standards to match those enjoyed by the rest of the country'. To ensure the efficient use of the Fund's resources, Article 204(5) of the Constitution and section 18(6) of the Public Finance Management Act (Cap. 412A) stipulate that any unspent balances in the Equalisation Fund at the end of a financial year shall not lapse. Instead, these funds must be retained and used solely for the original purposes of the Equalisation Fund.
3. Article 204(3) stipulates that any expenditure from the Fund must be authorized through an Appropriation Bill enacted by Parliament. The national government is mandated to utilize the Equalisation Fund either directly or through conditional grants to counties within which marginalised communities are located.
4. The marginalised areas to which the appropriation of the Fund should be applied are identified by the Commission of Revenue Allocation (CRA) as provided for under Articles 204(4) and 216(4) of the Constitution. CRA is required to determine, publish, and regularly review a policy that sets out the criteria by which to identify the marginalised areas for purposes of Article 204(2). CRA has developed two Marginalisation policies.
5. The First Marginalisation Policy was published by CRA in February 2013 and was expected to be effective for three years before it was reviewed. The Second Marginalisation Policy was developed in 2018 and identified a total of 1,424

marginalised areas (sub-locations) spread across the thirty-four (34) Counties and 107 Constituencies. Each of these areas has been given an allocation factor that forms the basis of the allocations from the Equalisation Fund. The Equalisation Fund Appropriation Bill 2025 (National Assembly Bills No. 21 of 2025) is based on the criteria for sharing revenue among marginalised areas developed under the Second Policy.

1.2 Publication of the Bill and Committal to the Committee

6. The Equalisation Fund Appropriation Bill, 2025 was approved by the National Assembly on 30th July, 2025 and submitted to the Senate for concurrence. The Bill was introduced in the Senate by way of First reading on 2nd April, 2026. Thereafter, the Bill was committed to the Standing Committee on Finance and Budget pursuant to standing order 145 of the Senate Standing Orders for consideration, public participation, and reporting to the House with recommendations.

1.3 Analysis of Equalisation Fund Appropriation Bill, 2025.

7. The Equalisation Fund Appropriation Bill, 2025 appropriates a total of Ksh.16.8 billion to the 1,424 marginalised areas for the FY 2025/26. The Ksh. 16.8 billion is comprises Ksh. 6.2 billion allocated to the Fund in FY 2024/25 and Ksh. 10.6 billion allocated to the Fund in FY 2025/26. The Ksh.10.6 billion comprise of Ksh.7.852 billion, equivalent to 0.5 percent of the last audited and approved revenues (Ksh.1,570 billion for FY 2020/21) and Ksh.2.747 billion as arrears to the Fund.
8. The Ksh.16.8 billion is to be utilized to meet both Secretariat and development expenditure. The secretariat allocation amounts to Ksh.504 million. This is meant for secretariat expenses (Board expenses) as provided for in Regulation 10(3) of the Public Finance Management (Equalisation Fund Administration) Regulations, 2021.The regulation provides that Board expenses shall not be more than three percent (3%) of the annual approved Equalisation fund allocation.
9. The balance of Ksh.16.296 billion, which is the development allocation, has been shared using the allocation factor for each area as captured under the Second Marginalisation Policy.

10. The Bill provides the amount to be appropriated to each County under a given number of constituencies, specifying the amounts therein. The Bill further indicates that for each particular county, the amounts shall be used for the provision of basic services, including water, roads, health facilities, and electricity.
11. The Bill in clause 5 specifies that monies provided for under the Act shall not be paid into the County Revenue Fund (excluded from the CRF), but shall be transferred to a special purpose account opened by the beneficiary county at the Central Bank of Kenya. The enactment of the Equalisation Fund (Appropriation) Bill, 2025, shall serve as sufficient authority for the Controller of Budget to authorize the withdrawal of money from the Fund.
12. It is further provided in clause 7, that, the authorization by the Controller of Budget of a withdrawal from the Fund, together with written instructions from the secretary of the Board through 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.

CHAPTER TWO

OVERVIEW OF PARTICIPATION OF THE BILL

13. The Committee, pursuant to the provisions of Article 118 of the Constitution and Standing Order 145 (5) of the Senate Standing Orders, proceeded to undertake public participation on the Bill. In this regard, the Committee published an advertisement in the *Daily Nation* and Standard newspapers on Wednesday, 15th April, 2026 inviting the members of the Public to submit their views on the Bill.

14. Below is a summary of submission received from Mau Mau Children Post Colonial Elites-

    a) There should be equity consideration during formulation of FY 2025/26 budget. This is to ensure there is no marginalisation.

    b) Marginalised regions should be primarily be in northern and coastal Kenya- Turkana, Marsabit, Mandera, Wajir, Samburu, isiolo, Garissa, Tana River and West Pokot.

    c) the Equalisation Fund should aim at uplifting the identified marginalised area to national standards.

CHAPTER THREE

OBSERVATIONS AND RECOMMENDATIONS

Observations

15. The Committee having considered the bill and stakeholders' submissions made the following observations-

   a) The Bill has similar provisions as the Equalisation Fund Appropriation Bill, 2025 (Senate Bills No. 7 of 2025) approved by the Senate on Tuesday, 22nd July, 2025 and transmitted to the National Assembly on Wednesday, 30th July 2025.

   b) The Bill intends to appropriate a total of Ksh.16.8 billion, out of which Ksh.10.6 billion is the allocation for FY 2025/26 and Ksh.6.2 billion as the allocation for FY 2024/25.

   c) While the Bill provides for the allocation per county and subsequently per constituency, the projects to be funded are only in the identified marginalised areas under the Second Marginalisation Policy.

   d) The Equalisation Fund has two appropriations Acts in place; the Equalisation Fund Appropriation Act. No. 3 of 2018 which appropriated Ksh.12.4 billion being allocations for Financial Years 2014/15, 2015/16 and 2016/17 for implementation of projects under the First Marginalisation Policy. The second Equalisation Fund Appropriation Act, No. 7 of 2023 appropriated Ksh.10.3 billion, the allocation for Financial Years 2021/22 and 2022/23 for implementation of projects under the Second Marginalisation Policy.

   e) The outstanding arrears to the Fund including FY 2025/26 allocation, stood at Ksh.62.677 billion out of the total Fund entitlement of Ksh.79.858 billion. This implies that only Ksh.13.4 billion (22.4%) has been transferred to the Fund since inception. Lack of disbursements risks the realization of the Fund's envisioned objective of providing basic services to the marginalised areas.

Recommendations

16. The Committee having considered the Bill recommends that the Senate approves the Bill without amendments.

List of Appendices

Appendix 1: Minutes of the sitting of the Committee

Appendix 2: Stakeholder's submissions

Appendix 3: Advertisement as published in the media

Appendix 4: The Equalisation Fund Appropriation Bill, 2025 (National Assembly Bills No. 21 of 2025)

Appendix 1:
Minutes of the sitting of the Committee

MINUTES OF THE TWO HUNDRED AND SEVENTIETH (270TH) MEETING OF THE SENATE STANDING COMMITTEE ON FINANCE AND BUDGET HELD ON TUESDAY, 5TH MAY, 2026 IN COUNTY HALL, MINI CHAMBER AT 9:30 A.M.

PRESENT

1.	Sen. (Capt.) Ali Ibrahim Roba, MP, EGH	-	**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. Eddy Gicheru Oketch, MP	-	Member
6.	Sen. Mariam Sheikh Omar, MP	-	Member

ABSENT WITH APOLOGY

7.	Sen. Richard Momoima Onyonka, MP	-	Member
8.	Sen. Shakila Abdalla Mohamed, MP	-	Member
9.	Sen. Essy Okenyuri Nyaituga, MP	-	Member

SECRETARIAT

1.	Mr. Christopher Gitonga	-	Clerk Assistant
2.	Ms. Beverlyne Chivadika	-	Clerk Assistant
3.	Ms. Lucy Radoli	-	Legal Counsel
4.	Mr. Kioko Kiminza	-	Fiscal Analyst
5.	Mr. Stanley Gikore	-	Media Relations Officer
6.	Mr. Constant Wamayuyi	-	Research Officer
7.	Mr. Godana Mamo	-	Sarjeant- At-Arms
8.	Ms. Rose Ometere	-	Audio Officer
9.	Mr. Tigaya Ogosso	-	Legal Clerk
10.	Mr. Ham Juma Mulaa	-	Pupil
11.	Mr. David Kuria	-	Pupil
12.	Ms. Biristo Anna	-	Pupil
13.	Ms. Dorothy Maru	-	Pupil
14.	Ms. Miski Adan	-	Pupil
15.	Mr. Imraan Mohamed	-	Pupil

MIN/SEN/SCF&B/1573/2026 PRELIMINARIES

The Chairperson called the meeting to order at 9.30 a.m. This was followed by a word of prayer and introduction.

<u>MIN/SEN/SCF&B/1574/2026</u> **<u>ADOPTION OF THE AGENDA</u>**

The agenda was adopted having been proposed by Sen. Mohamed Faki Mwinyihaji, CBS, MP, and seconded by Sen. (Dr.) Boni Khalwale, CBS, MP, as listed-

1. Prayer;
2. Introduction;
3. Adoption of the Agenda;
4. Consideration and adoption of the report on the Equalization Fund Appropriation Bill, 2025 (National Assembly Bills No. 21 of 2025)- *(Committee Paper No.178);*
5. Meeting with Cabinet Secretary, National Treasury and Economic Planning to deliberate on the request for approval of stoppage of funds transfer to the County Government of Meru-*(Committee Paper No.175B);*
6. Consideration of report of the National Treasury and Economic Planning on all new loans contracted by Government from 1st September, 2025 to 31st December, 2025-*(Committee Paper No.176)*
7. Any other Business; and
8. Adjournment and Date of the Next Meeting.

<u>MIN/SEN/SCF&B/1575/2026</u> **<u>CONSIDERATION AND ADOPTION OF THE REPORT ON THE EQUALIZATION FUND APPROPRIATION BILL, 2025 (NATIONAL ASSEMBLY BILLS NO. 21 OF 2025- *(COMMITTEE PAPER NO.178)*</u>**

The Committee considered the draft report on the Equalization Fund Appropriation Bill, 2025 (National Assembly Bills No. 21 of 2025) and observed that-

a) The Bill intends to appropriate a total of Ksh.16.8 billion, out of which Ksh.10.6 billion was allocation to the Fund for FY 2025/26 and Ksh.6.2 billion was the allocation to the Fund for FY 2024/25.
b) The Bill has similar provisions as the Equalisation Fund Appropriation Bill, 2025 (Senate Bills No. 7 of 2025) approved by the Senate on Tuesday, 22nd July, 2025 and transmitted to the National Assembly on Wednesday, 30th July 2025.
c) The Equalisation Fund has two appropriations Acts in place; the Equalisation Fund Appropriation Act. No. 3 of 2018 appropriated Ksh.12.4 billion allocations for Financial Years 2014/15, 2015/16 and 2016/17 for implementation of projects under the First Marginalization Policy. The second Equalisation Fund Appropriation Act, No. 7 of 2023 appropriated Ksh.10.3 billion, allocation for Financial Years 2021/22 and 2022/23 for implementation of projects under the Second Marginalisation Policy.
d) The outstanding arrears to the Fund including FY 2025/26 allocation amounts to Ksh.62.677 billion out of the total Fund entitlement of Ksh.79.858 billion. This implies that only Ksh.17.4 billion has been transferred to the Fund since inception. This lack of disbursements risks the realization of the Fund's envisioned objective of providing basic services to the marginalized areas.

The Committee having considered the report, unanimously adopted it after having been proposed by Sen. Eddy Gicheru Oketch, MP and seconded by Sen. (Dr.) Boni Khalwale, CBS, MP, with the recommendation that the Senate approves the Bill without amendments.

MIN/SEN/SCF&B/1576/2026 **MEETING WITH CABINET SECRETARY, NATIONAL TREASURY AND ECONOMIC PLANNING TO DELIBERATE ON THE REQUEST FOR APPROVAL OF STOPPAGE OF FUNDS TRANSFER TO THE COUNTY GOVERNMENT OF MERU-*(COMMITTEE PAPER NO.175B)***

The meeting was informed that-

a) The Cabinet Secretary for National Treasury and Economic Planning had proposed for rescheduling of the meeting to preferably Thursday, 7th May, 2026. The letter was yet to be received by the Committee.
b) vide a letter dated 30th April, 2026, the Cabinet Secretary for National Treasury and Economic Planning communicated that National Treasury had scheduled a meeting with the County Government of Meru to deliberate on the matter on stoppage of funds transfer to the County Government of Meru.

Following deliberations, the Committee resolved to reschedule the meeting to Thursday, 7th May, 2026. Further, that the CS should address all the issues pending before the Committee when he appears for the meeting.

MIN/SEN/SCF&B/1577/2026 **CONSIDERATION OF REPORT OF THE NATIONAL TREASURY AND ECONOMIC PLANNING ON ALL NEW LOANS CONTRACTED BY GOVERNMENT FROM 1ST SEPTEMBER, 2025 TO 31ST DECEMBER, 2025-*(COMMITTEE PAPER NO.176)***

The Committee considered the Paper and noted that-

a) During the reporting period, the national government contained five (5) new external loans denominated in foreign currency (United States Dollar, the Euro and Chene Yuan), with a total value of Ksh.240,221,538,213.
b) The loans comprised a mixture of the concessional, bilateral, and commercial financing.
c) The two concessional loans including-
    i. Digitization for Technical and Vocations Education and Training (TVET) and Empowerment III project
    ii. Supporting Access to Finance and Enterprise Recovery (SAFER) Project.
d) The two bilateral loans were contacted from Export-Import Bank of China-
    i. Phase II on Establishment and Upgrading of Equipment in Technical and Educational Training Workshops;
    ii. Kenya Nairobi Intelligent Transport System (ITS) Establishment and Junction Improvement Project.

e) One commercial loan was contracted through the International Sovereign Bond, with interest rate of 7.875% and 8.80%. for tranche I and tranche II respectively.
f) Loans contracted through bilateral financing were relatively lower compared to commercial borrowing, the sovereign bond. This indicates overreliance on commercial borrowing which is expensive compared to concessional borrowing.
g) Most loans have repayments commencing from 2030 onwards, indicating a backloading of debt service obligations, which may place significant pressure on future debt servicing and elevate gross financing costs.
h) In order to ensure loan purposes have been realised, it would be critical to get more information on each of the project for effective oversight, and efficient utilization of the borrowed funds.
i) As at January, 2026, the total stock of public debt stood at Ksh.12.396 trillion.
j) National Treasury was yet to submit information on issues of concern that were raised by the Committee on report of loans contracted by national government between 1st January and 31st August, 2026.

Following deliberations, the Committee resolved to invite the Cabinet Secretary for National Treasury and Economic Planning to a meeting to respond to issues of concern raised regarding the report on all new loans contracted by Government from 1st September, 2025 to 31st December, 2025.

MIN/SEN/SCF&B/1578/2026 **ANY OTHER BUSINESS**

The Committee was informed that the scheduled retreat with Financing Locally Led Climate Action (FLLoCA) secretariat was still on from 7th – 11th May, 2026 in Naivasha, Nakuru County. Member were urged to avail themselves sand attend these scheduled meetings.

MIN/SEN/SCF&B/1579/2026 **ADJOURNMENT AND DATE OF THE NEXT MEETING**

The meeting adjourned at 13:12 p.m. The next meeting shall be held on Tuesday, 5th May 2026.

Signature..Date...5th May, 2026...

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

(CHAIRPERSON)

Appendix 2: Stakeholder's submissions

(2) Mr. Charia (DDLPS)
PS deal.
21/4/26

MAU MAU CHILDREN POST COLONIAL ELITES

PARTNERS:

- MAU MAU WAR VETERANS ASSOCIATES
- MAU MAU INDIGENOUS KNOWLEDGE
- JEREMIAH MUGI FOUNDATION
- MJMA ASSOCIATES CLG

THE SENATE RECEIVED 21 APR 2026 10:30am DIRECTOR LEGISLATIVE AND PROCEDURAL SERVICES

THE SENATE RECEIVED 17 APR 2026 CLERK'S OFFICE P.O. Box 41842-00100 NAIROBI

DEPUTY CLERK - MA'S OFFICE RECEIVED 20 APR 2026 SENATE P.O. BOX 41842-00100, NAIROBI

THE CLERK OF THE SENATE

SENATE OF KENYA

PARLIAMENT BUILDINGS

P.O. BOX 41842 – 00100

NAIROBI, KENYA

(1) DLPS
Please deal
MA
20/4/26

(4) Mr. Gitonga
Kindly deal
27/04/26

Dear Sir/Madam,

RE: SUBMISSION OF MEMORANDUM ON BUDGET MARGINALISATION AND EQUALISATION FUND

We hereby submit a Memorandum on behalf of the Mau Mau War Veterans Association regarding budgetary marginalisation and the implementation of the Equalisation Fund under the current financial framework.

(3) DDSC(BL)
Kindly deal
27/04/2026

Our submission highlights the need for equitable allocation of resources to marginalised counties, strengthened community participation, and fair consideration of historical injustices, including land compensation for Mau Mau War Veterans.

(3) DSC
This appears to be a memorandum or a bill that may be under the consideration of the Committee on Finance. PS deal.
21/4/26

P.O. Box 43611-00200 Nairobi, MUSCAH Building, 2nd Floor, RM 206, Cell: 0722 837 882

We respectfully urge the Senate to consider our proposals during deliberations on the Budget and relevant legislation to ensure inclusive and balanced national development.

Please find the Memorandum attached for your review and necessary action.

Yours faithfully,

James Mahuria Njuguna
Director
MMV ASSOCIATES CLG

MAU MAU WAR VETERANS ASSOCIATION
PBO ACT 18 OF 2013
16 APR 2026
P. O. Box 443 - 30200
KITALE, KENYA

MAU MAU CHILDREN POST COLONIAL ELITES

PARTNERS:

- MAU MAU WAR VETERANS ASSOCIATES
- MAU MAU INDIGENOUS KNOWLEDGE
- JEREMIAH MUGI FOUNDATION
- MMV ASSOCIATES CLG

24/03/2026

MEMORANDUM SUBMISSION

TO:

THE CLERK OF THE SENATE

SENATE OF KENYA

PARLIAMENT BUILDINGS

P.O. BOX 41842 – 00100

NAIROBI, KENYA

---

1. INTRODUCTION

This Memorandum is submitted to the Senate Standing Committee on Finance and Budget pursuant to **Article 118(1)(b) of the Constitution of Kenya, 2010,** which guarantees public participation in legislative processes.

It represents the position of the **Mau Mau War Veterans Association** and affiliated stakeholders regarding the following legislative and policy matters:

- Equalisation Fund Appropriation Bill, 2025
- County Governments Additional Allocations Bill, 2026
- Forest management and de-gazettement policies
- Protection and recognition of historical shrine sites
- Community land ownership and governance structures

P.O. Box 4361-00200 Nairobi, YMCA ... Building, 2nd Floor, RM 206, Call: 0722 837 882

2. BACKGROUND AND CONTEXT

Kenya's forests and natural resource areas hold deep historical, cultural, and ancestral significance, particularly for communities associated with the Mau Mau liberation struggle.

However, several challenges persist:

- Many shrine sites remain gazetted under forest reserves, limiting access and cultural use
- Local communities are excluded from management and ownership structures
- Inadequate integration of community-based organizations under the **Public Benefit Organizations Act, 2013**

These gaps have led to long-standing grievances among Mau Mau war veterans and affected communities.

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3. KEY ISSUES AND CONCERNS

3.1 De-gazettement of Forest and Shrine Sites

We propose:

- Immediate identification and de-gazettement of all Mau Mau shrine sites within forest areas
- Allocation of these sites to community custodians across all 47 counties, 290 constituencies, and sub-locations

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3.2 Recognition of Community Shrines

- Shrine sites should be recognized under national policy frameworks and aligned with international cultural heritage standards, including **UNESCO**
- MMV Associates to collaborate with international bodies for recognition and preservation

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3.3 Community Ownership and Management

- Communities should be granted legal ownership and management rights over ancestral lands
- Establishment of Public Benefit Organizations (PBOs) at grassroots level to manage:
  - Forest resources
  - Cultural heritage sites
  - Environmental conservation programs

---

4. SECURITY AND ADMINISTRATION FRAMEWORK

We propose strengthening grassroots governance through:

- Formation of National Government Administration Police Units (NGAPU) to:
  - Support Chiefs and Assistant Chiefs
  - Protect shrine sites
  - Maintain law and order
- Integration with national administrative structures to ensure:
  - Security of heritage sites
  - Community participation
  - Sustainable environmental management

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5. INFRASTRUCTURE AND RESOURCE MANAGEMENT

Kenya has approximately **239,122 km of road network**, with about **76.15% requiring structured management.**

We propose:

- Community involvement in:
  - Maintenance of roads within forest and heritage areas
  - Oversight of natural resource utilization
- Promotion of equitable development and public participation in line with constitutional provisions

6. INTERNATIONAL BENCHMARKING

We recommend Kenya adopts best practices from:

- Germany
- Japan
- Italy
- United Kingdom
- United States
- Canada
- Netherlands

These countries demonstrate effective integration of:

- Cultural heritage protection
- Community participation
- Environmental sustainability

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7. SPECIFIC DEMANDS

The Mau Mau War Veterans Association hereby demands that:

1. All shrine sites within forest lands be identified and de-gazetted by **14th May 2026**
2. Legal frameworks be enacted to transfer custodianship to local communities
3. Shrine sites be aligned with national village administration policy structures
4. Full implementation of the Public Benefit Organizations Act, 2013 at grassroots level
5. Establishment of NGAPU units across all counties
6. Recognition of Mau Mau heritage under national and international frameworks, including UNESCO

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8. CONCLUSION AND ADDITIONAL RESOLUTIONS

This Memorandum seeks to:

- Correct historical injustices
- Promote cultural preservation
- Enhance community-led environmental governance
-

We urge the **Parliament of Kenya** to:

- Consider these proposals
- Facilitate inclusive dialogue
- Enact legislative and policy reforms

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9. SUPPORT FOR PBO REGISTRATION AND REGULATION

The Mau Mau War Veterans Association, under the World Federation Association (WFUN), in partnership with MMV Association CLG, supports the **Public Benefit Organizations Regulatory Authority (PBORA)** and calls upon all Public Benefit Organizations (PBOs) to register within the period:

14th May 2026 to 1st June 2026

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10. BUDGETARY ALLOCATION PROPOSAL

We propose that the Public Benefit Organizations Regulatory Framework and National Administration Policy (2026/2027) be allocated approximately:

Ksh 20 Billion

To strengthen governance structures across:

- National level
- County level
- Sub-county level
- Ward level
- Village/Elders structures
- Chiefs and Assistant Chiefs
- National Council structures

Further, we recommend support from:

- European Union
- United Nations
- Commonwealth of Nations

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11. INTERNATIONAL SUPPORT FRAMEWORK

We propose strengthening the World Federation Association through support from:

- European Union
- United Nations Agencies
- Commonwealth Countries
- Arab League

To enhance global cooperation and stability frameworks.

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12. SUBMISSION AND EQUITY CONSIDERATIONS

We support:

- All **47 Counties, 260 Sub-Counties**, and **360 Wards**
- Consideration of **Public Petition No. 11 of 2025** on compensation and land allocation to Mau Mau War Veterans by
  Rahim Dawood

While ensuring **no marginalization** in the **2025/2026 Budget**.

Marginalised Counties Consideration

Marginalised regions—primarily in northern and coastal Kenya—include:

- Turkana, Marsabit, Mandera, Wajir, Samburu, Isiolo, Garissa, Tana River, West Pokot

These areas are identified by the
Commission on Revenue Allocation
based on deprivation indices such as:

- Water access
- Education
- Health services
- Electricity

The Equalization Fund aims to uplift these areas to national standards.

Community Governance Proposal

We further propose:

- Alignment of the Public Benefit Organizations Act, 2013 with the National Village Administration Policy (2024)
- Structured grassroots governance support including:
    - 7 elders per village (Ksh 10,000 each)
    - 6 police officers and administrative support
- Implementation starting **14th May 2026**

SIGNED:

JAMES MAHURIA NJUGUNA
DIRECTOR MMV ASSOCIATES CLG

MAU MAU WAR
VETERANS ASSOCIATION
PBO ACT 18 OF 2013
16 APR 2026
P.O. Box 443 - 30200
KITALE, KENYA

REPUBLIC OF KENYA

THIRTEENTH PARLIAMENT | FIFTH SESSION

THE SENATE

INVITATION FOR SUBMISSION OF MEMORANDA

The Equalisation Fund Appropriation Bill, 2025 (National Assembly Bills No. 21 of 2025)

The County Governments Additional Allocations Bill, 2026 (Senate Bills No. 8 of 2026)

The Equalisation Fund Appropriation Bill, 2025 (National Assembly Bills No. 21 of 2025) and the County Governments Additional Allocations Bill, 2026 (Senate Bills No. 8 of 2026) were read a First Time in the Senate on Thursday, 2nd April, 2026.

The Bills thereafter stood committed to the Standing Committee on Finance and Budget for consideration. The Committee is required, pursuant to standing order 145(5) of the Senate Standing Orders, to facilitate public participation on the Bills and to take into account the views and recommendations of the public when the Committee makes its reports on the Bills to the Senate.

The Equalisation Fund Appropriation Bill, 2025 (National Assembly Bills No. 21 of 2025) seeks to authorize issuance of a sum of Ksh. 16,800,000,000 out of the Equalisation Fund and its application towards provision of public basic services for Financial Year 2025/2026.

The County Governments Additional Allocations Bill, 2026 (Senate Bills No. 8 of 2026) seeks to make provision for the transfer of conditional and unconditional allocations from the National Government's share of revenue and from proceeds of loans and grants from development partners to the county governments for Financial Year 2026/2027.

In accordance with the provisions of Article 118(1)(b) of the Constitution and standing order 145(5) of the Senate Standing Orders, the Standing Committee on Finance and Budget now invites interested members of the public to submit any representations that they may have on the Bills by way of written memoranda.

The memoranda may be submitted to the Clerk of the Senate, P.O. Box 41842-00100, Nairobi, hand-delivered to the Office of the Clerk of the Senate, Main Parliament Buildings, Nairobi or emailed to: ***clerk.senate@parliament.go.ke*** and copied to: ***financebudgetcomm.senate@parliament.go.ke*** to be received on or before **Friday, 24th April, 2026 at 5.00 p.m**.

The Bills may be accessed on the Parliament website at: ***http://www.parliament.go.ke/the-senate/house-business/bills.***

J. M. NYEGENYE, CBS,
CLERK OF THE SENATE.

Appendix 3: Advertisement as published in the media

Appendix 4:

The Equalisation Fund Appropriation Bill, 2025 (National Assembly Bills No. 21 of 2025)

REPUBLIC OF KENYA

PARLIAMENT

NATIONAL ASSEMBLY BILLS
(*Bill No. 21 of 2025*)

THE EQUALISATION FUND APPROPRIATION BILL, 2025

(A Bill published in the Kenya Gazette Supplement No. 80 of 2025 and passed by the National Assembly, without amendments, on 30th July, 2025)

N.A. /B/No. 21/2025

THE EQUALISATION FUND APPROPRIATION BILL, 2025

ARRANGEMENTS OF CLAUSES

Clause

THE EQUALISATION FUND APPROPRIATION BILL, 2025

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, 2026; to appropriate that sum for certain public basic services; and for connected purposes

ENACTED by the Parliament of Kenya, as follows—

Short title.

1. This Act may be cited as the Equalisation Fund Appropriation Act, 2025, and shall be deemed to have come into force on 1st July, 2025.

Interpretation.

2. In this Act—

L.N. No. 54 of 2021.

"Board" means the Equalisation Fund Advisory Board established under regulation 4 of the Public Finance Management (Equalization Fund Administration) Regulations;

"beneficiary county" means a county identified as 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; and

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

Issue of monies out of the Fund.

3. The Board may issue the sum of Kenya Shillings, sixteen billion eight hundred million (Kshs. 16,800,000,000), being allocation for FY 2025/26, out of the Fund and apply it towards the supply granted for the service of the year ending on the 30th June, 2026 of which—

L.N. No. 54 of 2021.

(a) Kenya shillings five hundred and four million shall be applied towards the expenses of the Board in accordance with regulation 10(3) of the Public Finance Management (Equalization Fund Administration) Regulations; and

(b) Kenya shillings sixteen billion, two hundred ninety-six million shall be transferred to beneficiary counties in accordance with the Schedule.

Appropriation of the money granted.

4. The sums granted under section 3 shall and set out in column C of the Schedule shall be applied towards the basic services under Article 204(2) of the Constitution of which—

(a) beneficiary counties specified in column A of the Schedule; and

(b) constituencies specified in column B of the Schedule.

Exclusion from County Revenue Fund

5. (1) The sums transferred under section 4 shall not be paid into 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.

Duration of approval of projects

6. 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 and 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.

Withdrawals from the Fund

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 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.

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

ALLOCATION TO BENEFICIARY COUNTIES FROM EQUALISATION FUND

A	B	C
	Recurrent Expenditure	**KSh.**
Equalisation Fund Secretariat	The amount required in the year ending 30th June, 2026 for Equalisation Fund Secretariat expenses	**504,000,000**
	Sub-class total	**504,000,000**
	Development Expenditure	**KSh.**
COUNTY	**CONSTITUENCY**	**FY 2025/26**
BARINGO	The amount required in the year ending 30th June, 2026 in Baringo County for development expenses (provision of basic services including water, roads, health facilities and electricity)	**967,681,327**
	BARINGO NORTH	86,554,756
	BARINGO SOUTH	134,368,950
	MOGOTIO	164,233,062
	TIATY	582,524,558
BOMET	The amount required in the year ending 30th June, 2026 in Bomet County for development expenses (provision of basic services including water, roads, health facilities and electricity)	**31,249,275**
	CHEPALUNGU	31,249,275
BUNGOMA	The amount required in the year ending 30th June, 2026 in Bungoma County for development expenses (provision of basic services including water, roads, health facilities and electricity)	**95,592,537**
	MT ELGON	95,592,537
BUSIA	The amount required in the year ending 30th June, 2026 in Busia County for development expenses (provision of	

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

ALLOCATION TO BENEFICIARY COUNTIES FROM EQUALISATION FUND

A	B	C
	basic services including water, roads, health facilities and electricity)	**29,239,974**
	BUDALANGI	9,710,807
	TESO NORTH	19,529,167
ELGEYO MARAKWET	The amount required in the year ending 30th June, 2026 in Elgeyo Marakwet County for development expenses (provision of basic services including water, roads, health facilities and electricity)	**105,894,890**
	KEIYO SOUTH	9,039,410
	MARAKWET EAST	87,509,704
	MARAKWET WEST	9,345,776
GARISSA	The amount required in the year ending 30th June, 2026 in Garissa County for development expenses (provision of basic services including water, roads, health facilities and electricity)	**1,026,040,684**
	BALAMBALA	256,507,727
	DADAAB	152,216,367
	FAFI	144,459,455
	GARISSA TOWNSHIP	23,942,133
	IJARA	287,356,119
	LAGDERA	161,558,883
HOMA BAY	The amount required in the year ending 30th June, 2026 in Homa Bay County for development expenses (provision of basic services including water, roads, health facilities and electricity)	**214,023,965**
	HOMA BAY TOWN	10,440,869

SCHEDULE		(s. 2, 3(b),4, 6)
ALLOCATION TO BENEFICIARY COUNTIES FROM EQUALISATION FUND		
A	B	C
	NDHIWA	120,305,473
	SUBA NORTH	29,748,410
	SUBA SOUTH	53,529,213
ISIOLO	The amount required in the year ending 30th June, 2026 in Isiolo County for development expenses (provision of basic services including water, roads, health facilities and electricity)	**270,219,210**
	ISIOLO NORTH	162,425,832
	ISIOLO SOUTH	107,793,378
KAJIADO	The amount required in the year ending 30th June, 2026 in Kajiado County for development expenses (provision of basic services including water, roads, health facilities and electricity)	**674,525,449**
	KAJIADO CENTRAL	233,919,794
	KAJIADO SOUTH	102,681,312
	KAJIADO WEST	337,924,343
KERICHO	The amount required in the year ending 30th June, 2026 in Kericho County for development expenses (provision of basic services including water, roads, health facilities and electricity)	**99,011,445**
	BURETI	10,812,419
	KIPKELION WEST	10,385,463
	SIGOWET/SOIN	77,813,563
KILIFI	The amount required in the year ending 30th June, 2026 in Kilifi County for development expenses (provision of basic services including water, roads,	**878,031,953**

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

ALLOCATION TO BENEFICIARY COUNTIES FROM EQUALISATION FUND

A	B	C
	health facilities and electricity)	
	GANZE	313,863,249
	KALOLENI	175,930,356
	KILIFI NORTH	11,584,851
	MAGARINI	300,133,840
	MALINDI	53,977,354
	RABAI	22,542,304
KISUMU	The amount required in the year ending 30th June, 2026 in Kisumu County for development expenses (provision of basic services including water, roads, health facilities and electricity)	**39,573,290**
	MUHORONI	20,167,972
	NYANDO	19,405,318
KITUI	The amount required in the year ending 30th June, 2026 in Kitui County for development expenses (provision of basic services including water, roads, health facilities and electricity)	**646,409,901**
	KITUI EAST	215,946,897
	KITUI SOUTH	149,954,477
	MWINGI CENTRAL	95,410,021
	MWINGI NORTH	185,098,505
KWALE	The amount required in the year ending 30th June, 2026 in Kwale County for development expenses (provision of basic services including water, roads, health facilities and electricity)	**475,834,422**
	KINANGO	265,266,845
	LUNGA LUNGA	130,555,678

SCHEDULE **(s. 2, 3(b),4, 6)**

ALLOCATION TO BENEFICIARY COUNTIES FROM EQUALISATION FUND

A	B	C
	MATUGA	59,410,452
	MSAMBWENI	20,601,446
LAIKIPIA	The amount required in the year ending 30th June, 2026 in Laikipia County for development expenses (provision of basic services including water, roads, health facilities and electricity)	**194,020,583**
	LAIKIPIA NORTH	182,140,774
	LAIKIPIA WEST	11,879,809
LAMU	The amount required in the year ending 30th June, 2026 in Lamu County for development expenses (provision of basic services including water, roads, health facilities and electricity)	**93,697,308**
	LAMU EAST	41,721,107
	LAMU WEST	51,976,201
MACHAKOS	The amount required in the year ending 30th June, 2026 in Machakos County for development expenses (provision of basic services including water, roads, health facilities and electricity)	**21,016,995**
	MASINGA	21,016,995
MANDERA	The amount required in the year ending 30th June, 2026 in Mandera County for development expenses (provision of basic services including water, roads, health facilities and electricity)	**1,225,254,814**
	BANISSA	157,776,574
	LAFEY	247,689,943
	MANDERA EAST	209,045,527

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

ALLOCATION TO BENEFICIARY COUNTIES FROM EQUALISATION FUND

A	B	C
	MANDERA NORTH	231,939,825
	MANDERA SOUTH	227,192,791
	MANDERA WEST	151,610,154
MARSABIT	The amount required in the year ending 30th June, 2026 in Marsabit County for development expenses (provision of basic services including water, roads, health facilities and electricity)	**763,773,939**
	LAISAMIS	302.749.353
	MOYALE	175.933.615
	NORTH HORR	239.618,517
	SAKU	45.472,454
MERU	The amount required in the year ending 30th June, 2026 in Meru County for development expenses (provision of basic services including water, roads, health facilities and electricity)	**48,669,736**
	IGEMBE SOUTH	19,532,427
	SOUTH IMENTI	9,893,322
	TIGANIA EAST	19,243,987
MIGORI	The amount required in the year ending 30th June, 2026 in Migori County for development expenses (provision of basic services including water, roads, health facilities and electricity)	**289,094,906**
	KURIA WEST	11,594,628
	NYATIKE	178,265,578
	SUNA WEST	77,917,858
	URIRI	21,316,842

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

ALLOCATION TO BENEFICIARY COUNTIES FROM EQUALISATION FUND

A	B	C
MURANG'A	The amount required in the year ending 30th June, 2026 in Murang'a County for development expenses (provision of basic services including water, roads, health facilities and electricity)	**9,236,592**
	GATANGA	9,236,592
NAKURU	The amount required in the year ending 30th June, 2026 in Nakuru County for development expenses (provision of basic services including water, roads, health facilities and electricity)	**10,465,313**
	RONGAI	10,465,313
NANDI	The amount required in the year ending 30th June, 2026 in Nandi County for development expenses (provision of basic services including water, roads, health facilities and electricity)	**189,860,206**
	NANDI HILLS	20,159,824
	TINDERET	169,700,382
NAROK	The amount required in the year ending 30th June, 2026 in Narok County for development expenses (provision of basic services including water, roads, health facilities and electricity)	**1,254,952,707**
	EMURUA DIKIRR	36,323,860
	KILGORIS	350,053,482
	NAROK EAST	148,337,911
	NAROK NORTH	246,547,591
	NAROK SOUTH	278,241,748
	NAROK WEST	195,448,116

SCHEDULE		(s. 2, 3(b),4, 6)
ALLOCATION TO BENEFICIARY COUNTIES FROM EQUALISATION FUND		
A	B	C
SAMBURU	The amount required in the year ending 30th June, 2026 in Samburu County for development expenses (provision of basic services including water, roads, health facilities and electricity)	**1,056,572,934**
	SAMBURU EAST	308,536,075
	SAMBURU NORTH	498,423,984
	SAMBURU WEST	249,612,875
SIAYA	The amount required in the year ending 30th June, 2026 in Siaya County for development expenses (provision of basic services including water, roads, health facilities and electricity)	**51,997,386**
	BONDO	20,563,966
	GEM	19,889,310
	RARIEDA	11,544,111
TAITA TAVETA	The amount required in the year ending 30th June, 2026 in Taita Taveta County for development expenses (provision of basic services including water, roads, health facilities and electricity)	**21,686,762**
	TAVETA	10,305,612
	VOI	11,381,150
TANA RIVER	The amount required in the year ending 30th June, 2026 in Tana River County for development expenses (provision of basic services including water, roads, health facilities and electricity)	**719,015,252**
	BURA	259,489,901
	GALOLE	196,502,469
	GARSEN	263,022,881

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

ALLOCATION TO BENEFICIARY COUNTIES FROM EQUALISATION FUND

A	B	C
THARAKA NITHI	The amount required in the year ending 30th June, 2026 in Tharaka Nithi County for development expenses (provision of basic services including water, roads, health facilities and electricity)	**71,565,664**
	MAARA	18,450,370
	THARAKA	53,115,294
TRANS NZOIA	The amount required in the year ending 30th June, 2026 in Trans Nzoia County for development expenses (provision of basic services including water, roads, health facilities and electricity)	**12,161,730**
	ENDEBESS	12,161,730
TURKANA	The amount required in the year ending 30th June, 2026 in Turkana County for development expenses (provision of basic services including water, roads, health facilities and electricity)	**1,860,614,374**
	LOIMA	340,702,817
	TURKANA CENTRAL	210,644,168
	TURKANA EAST	190,727,155
	TURKANA NORTH	516,114,959
	TURKANA SOUTH	185,266,354
	TURKANA WEST	417,158,921
WAJIR	The amount required in the year ending 30th June, 2026 in Wajir County for development expenses (provision of basic services including water, roads, health facilities and electricity)	**1,187,457,792**
	ELDAS	158,053,606
	TARBAJ	197,481,861
	WAJIR EAST	88,428,800

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

ALLOCATION TO BENEFICIARY COUNTIES FROM EQUALISATION FUND

A	B	C
	WAJIR NORTH	242,687,060
	WAJIR SOUTH	335,743,934
	WAJIR WEST	165,062,531
WEST POKOT	The amount required in the year ending 30th June, 2026 in West Pokot County for development expenses (provision of basic services including water, roads, health facilities and electricity)	**1,661,556,686**
	KACHELIBA	570,382,383
	KAPENGURIA	436,047,654
	POKOT SOUTH	236,170,276
	SIGOR	418,956,373
	Sub-class total	16,296,000,000
Total Equalisation Fund		**16,800,000,000**

I certify that this printed impression is a true copy of the Bill passed by the National Assembly on 30th July, 2025.

Clerk of the National Assembly

Endorsed for presentation to the Senate in accordance with the provisions of Standing Order 142 of the National Assembly Standing Orders.

Wetangula

Speaker of the National Assembly