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THIRTEENTH PARLIAMENT - FOURTH SESSION

15/07/25

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THE SENATE

STANDING COMMITTEE ON FINANCE AND BUDGET

REPORT ON THE COUNTY ALLOCATION OF REVENUE BILL, 2025 (SENATE BILLS NO. 9 OF 2025)

PAPERS LAID	
DATE	15.7.2025
TABLED BY	Sen. Faki
COMMITTEE	Finance & Budget
CLERK AT THE TABLE	Tiffany

Rt. Hon. Speaker
You may approve for tabling
J. M. Nyegenye, C.B.S.,
Clerk of the senate/secretary, PSC
Date: 15/07/25

Clerk's Chambers,
Parliament Buildings,
NAIROBI.

July 2025

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LIST OF ABBREVIATIONS/ACRONYMS

AHL	-	Affordable Housing Levy
CAF	-	County Assemblies Forum
CAF	-	County Assemblies Forum
CARA	-	County Allocation of Revenue Act
CARB	-	County Allocation of Revenue Bill
CARB	-	County Allocation of Revenue Bill
CoG	-	Council of County Governors
CRA	-	Commission on Revenue Allocation
FY	-	Financial Year
IEBC	-	Independent Electoral and Boundaries Commission
KRA	-	Kenya Revenue Authority
NSSF	-	National Social Security Fund
O&M	-	Operations and Maintenance
PFM	-	Public Finance Management
SHIF	-	Social Health Insurance Fund
SRC	-	Salaries and Remuneration Commission

PREFACE

ESTABLISHMENT AND MANDATE OF THE COMMITTEE

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

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

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

a) investigate, inquire into, and report on all matters relating to coordination, control, and monitoring of the county budgets and examine -
   i. the Budget Policy Statement presented to the Senate;
   ii. the report on the budget allocated to constitutional Commissions and independent offices;
   iii. the Division of Revenue Bill, the County Allocation of Revenue Bill, the County Governments Additional Allocations Bill, and the cash disbursement schedules for county governments;
   iv. all matters related to resolutions and Bills for appropriations, the share of national revenue amongst the counties, matters concerning the national budget, including public finance and monetary policies and public debt, planning, and development policy; and
b) Pursuant to Article 228 (6) of the Constitution, to examine the report of the Controller of Budget on the implementation of the budgets of county governments.

MEMBERSHIP OF THE COMMITTEE

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

1) **Sen. (Capt.) Ali Ibrahim Roba, EGH, MP** - **Chairperson**
2) **Sen. Maureen Tabitha Mutinda, 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. Esther Okenyuri, MP - Member

CHAIRPERSON'S FOREWORD

The County Allocation of Revenue Bill, 2025 (Senate Bills No. 9 of 2025) was published vide Kenya Gazette Supplement No.95 of 24th June, 2025. The Bill was read a First Time in the Senate at its sitting held on Friday, 27th June, 2025. Thereafter, pursuant to standing order 145 of the Senate Standing Orders, the Bill was committed to the Standing Committee on Finance and Budget for consideration.

The County Allocation of Revenue Bill, 2025 (Senate Bills No. 9 of 2025) has been prepared in accordance with Article 218(1)(b) of the Constitution. The Bill divides among the counties the revenue allocated to the county level of government through the Division of Revenue Act, 2025. The Act provides the county equitable share for FY 2025/2026 is Ksh.415 billion.

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

The Second Schedule to the Bill provides the indicative recurrent expenditure ceilings for the county assemblies and the county executive for FY 2025/26 as proposed by the Commission on Revenue Allocation (CRA).

In compliance with the provisions of standing order 145(5) of the Senate Standing Orders, and Article 118 of the Constitution the Committee proceeded to undertake public participation on the Bill. In this regard, the Committee published an advertisement in the Daily Nation newspapers on Saturday, 28th June, 2025, and Sunday, 29th June, 2025 inviting members of the public to submit written memoranda to the Committee on the Bill. The Committee also sent invitations to key stakeholders inviting them to submit their comments on the Bill, including-

a) the National Treasury and Economic Planning;
b) the Council of Governors;
c) the Commission on Revenue Allocation;
d) the County Assemblies Forum;
e) the Institute of Public Finance;
f) the Institute of Certified Public Accountants of Kenya;
g) the Institute of Economic Affairs-Kenya;

h) the Institute for Social Accountability; and

i) the Bajeti Hub.

The Committee held consultative meetings with County Assemblies of Kakamega, Bungoma, Garissa, Mombasa, Tana River, and Uasin Gishu to deliberate on their requests for adjustment of review of recurrent expenditure budget ceilings for the FY 2025/2026. In addition, the Committee received written submissions from County Assemblies of Wajir, Kiambu, Nandi, Kisumu, Makueni, Kitui, Baringo, Nairobi City, Marsabit, Isiolo, Lamu, Bomet, Kilifi and Taita/Taveta requesting for adjustment of their recurrent expenditure budget ceilings for FY 2025/2026.

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

a) The sharing of the revenue among the county governments for FY 2025/26 of Ksh.415.0 billion is based on the Fourth Basis approved by Parliament in June 2025. The application of the Fourth Basis shows that, Ksh.387.425 billion will be shared as previously received by counties, Ksh.4.46 billion is shared equally among Twelve (12) identified counties and Ksh.23.115 billion is shared among all the counties through an allocation ratio derived from population- weighted at 45%, Poverty Index -weighted at 12%, Geographical Size Index -weighted at 8 %, and Basic Share index-weighted 35 %.

b) The additional equitable share in FY 2025/26 is Ksh.27.6 billion. An analysis of distribution of this increment shows that Ksh.8.3 billion is allocated to twelve (12) counties. This is as a result of application of Fourth Basis, which identifies 12 counties for affirmative allocation of Ksh.4.46 billion.

c) The overall ceilings for county assemblies have been enhanced by Ksh.1.89 billion from the approved Ksh.36.37 billion for FY 2024/25 to Ksh.38.26 billion proposed for FY 2025/26.

d) The county executive ceilings as provided by CRA reveals a significant shift from the previous FY 2024/25 allocations with a Ksh.10.3 billion decline. Although CRA indicated that this was informed by the quantification of various expenditure needs.

e) Further, CRA indicated that in developing the recurrent expenditure ceilings recommendations, Circulars and gazette notices from SRC issued from time to time, various Court determinations, IEBC Gazette notices on election outcomes,

Senate and other stakeholders' feedback were taken into account. In line with this, analysis revealed that county assemblies with high representation (Number of wards and number of MCAs) had the highest expenditure ceilings, with some going beyond a billion shillings.

The Committee having considered the Bill and stakeholders' submissions, recommends that the Senate approves the Bill with amendments to the Second Schedule to the Bill to reflect adjusted recurrent expenditure ceilings for the county assemblies.

Acknowledgement

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

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

Lastly, I take this opportunity to commend the Members of the Committee for their devotion and commitment to duty, which made the consideration of the County Allocation of Revenue Bill, 2025 (Senate Bills No. 9 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 County Allocation of Revenue Bill, 2025 (Senate Bills No. 9 of 2025).

Signature.....**Date**..11/07/2025.....

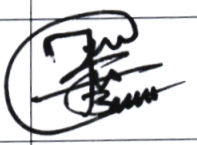
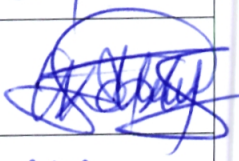
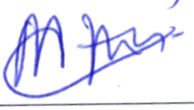
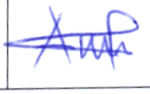
SEN. (CAPT.) ALI IBRAHIM ROBA, EGH, MP,

CHAIRPERSON,

STANDING COMMITTEE ON FINANCE AND BUDGET

ADOPTION OF THE REPORT OF THE STANDING COMMITTEE ON FINANCE AND BUDGET ON THE COUNTY ALLOCATION OF REVENUE BILL, 2025 (SENATE BILLS NO. 9 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, 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. Esther Okenyuri, MP	Member	

CHAPTER ONE

OVERVIEW OF THE COUNTY ALLOCATION OF REVENUE BILL, 2025 (SENATE BILLS NO. 9 OF 2025)

2.1 Introduction

1. The County Allocation of Revenue Bill is prepared according to Article 218(1)(b) of the Constitution. The law requires that at least two months before the end of each financial year, a County Allocation of Revenue Bill (CARB), be introduced in parliament, outlining the sharing among the counties, the revenue allocated to the county level of government.
2. The basis of sharing the revenue is determined as per the resolution in force under Article 217 of the Constitution. Article 217(1) requires that once every five years, the Senate should, by resolution, determine the basis for allocating among the counties the share of national revenue that is annually allocated to the county level of government.
3. Section 191(2) of the PFM Act, Cap 412A requires that the County Allocation of Revenue Bill specify each county's share of the revenue raised nationally for that given financial year.
4. Section 42 of the PFM Act, Cap 412A mandates Parliament to consider the County Allocation of Revenue Bill, not later than thirty days after the Bill has been introduced to approve it, with or without amendments. Further, section 8 of the Act mandates the Senate Standing Committee on Finance and Budget to review the County Allocation of Revenue Bill submitted to Parliament.
5. The County Allocation of Revenue Bill, 2025 was published on 24th June, 2025, following the conclusion of the mediation process on the Division of Revenue Bill (DORB), 2025. The Bill was introduced in the Senate on 27th June 2025, read a First Time and committed to the Standing Committee on Finance and Budget as per standing order 145 of the Senate Standing Orders. The Committee is required to facilitate and undertake public participation on the Bill and prepare a report to the House.

2.2 Analysis of the County Allocation of Revenue Bill, 2025

6. The Bill consists of ten (10) clauses and two schedules. The Schedules give the specific amount each county is allocated as equitable share (First Schedule) and the recurrent expenditure budget ceilings for county executives and assemblies (Second Schedule).
7. The Bill proposes to share Ksh.415 billion among county governments for FY 2025/26 as an equitable share of the revenue raised nationally. The Ksh.415 billion is the mediated allocation to counties for the FY 2025/26 in the Division of Revenue Bill, 2025. The amount comprises an increase of Ksh.27.6 billion from the base of Ksh.387.4 billion shared among counties in FY 2024/25.
8. The Bill provides that the horizontal distribution of county equitable revenue share shall be based on the Fourth Basis. The Fourth Basis was approved by Parliament in June, 2025, pursuant to Article 217 of the Constitution.
9. The Fourth Basis is expected to be applied from FY 2025/26 to FY 2029/30. It provides that-
    a) The first Ksh.387.425 billion is baseline allocation and is to be shared based on each county allocation in FY 2024/25;
    b) The next Ksh.4.46 billion is affirmative action allocation and is to be shared to 12 identified counties; and
    c) The balance is to be shared using the following parameters-
        - Population weighted at 45%,
        - Poverty Index weighted at 12%;
        - Geographical Size Index weighted at 8 %; and;
        - Basic Share index weighted at 35%.

10. In line with the provision on the Fourth Basis of Sharing Revenue, the Bill in the First Schedule contains three specific columns that give three specific allocations to counties. Column B of the First Schedule contains the allocation to all 47 counties of the amount they received in FY 2024/25 (Baseline allocation). Column C contains the equal sharing of Ksh.4.46 billion (Affirmative Action Allocation) among 12 counties, with each receiving an allocation of Ksh.371.7 million.

11. The 12 counties include- Elgeyo/Marakwet, Embu, Isiolo, Kirinyaga, Laikipia, Lamu, Nyamira, Nyandarua, Samburu, Taita/Taveta, Tharaka-Nithi and Vihiga.
12. Column E contains the balance of Ksh.23.115 billion shared among all counties using the allocation ratio developed by applying the four parameters. The overall total allocation to each countiy is given in Column F of the Schedule.
13. The average revenue growth in equitable share to the county governments is 7.12 percent, which represents the increase of the equitable share of Ksh. 27.6 billion. However, the growth is shared differently among the counties, with the identified 12 counties getting the highest percentages. This means in reference to baseline increase, the 12 counties shall receive the highest increment.
14. The percentage increase from the baseline of revenue across the 12 identified counties ranges from 12.23% to 18.53%.

2.3 County Government Budget Ceilings on Recurrent Expenditure for FY 2025/26

15. The second Schedule to the Bill provides the indicative recurrent expenditure ceilings for the County Assemblies and the County Executive as proposed by the Commission on Revenue Allocation (CRA). Analysis indicates that the overall ceilings for County Assemblies have increased by Ksh.1.89 billion from the approved Ksh.36.37 billion for FY 2024/25 to Ksh.38.26 billion proposed for FY 2025/26.
16. The County Assembly ceilings proposed for FY 2025/26 vary significantly across counties. Counties Assemblies with a ceiling above Ksh.1 billion include- Nairobi City- Ksh.1.57 billion, Kakamega- Ksh.1.24 billion, Kiambu- 1.21 billion, Nakuru- Ksh.1.12billion, Kisii- Ksh.1.1 billion and Meru- Ksh.1.03 billion. Thirty-five (35) counties have their budgets between Ksh.654 million and Ksh.990.2 million. Tana River, Samburu, Laikipia, Tharaka Nithi, Lamu, and Isiolo county assemblies have their budgets comparatively between Ksh.472 million and Ksh.580 million.
17. Further analysis reveals that 42 county assemblies had their ceilings enhanced as per the CRA proposal. County Assemblies that recorded relatively large increases in their proposed ceilings include Wajir-Ksh.100.4 million, Garissa-97.6 million, Turkana-93.1 million, Mandera-92.9 million, Nakuru-87.4 million, Kiambu-84.9 million, Marsabit-84.9 million and Baringo-65.6 billion. Marginal

increases were recorded in Migori-Ksh.29 million, Trans Nzoia-Ksh.28 million, Tharaka Nithi-Ksh.23.2 million, Isiolo-Ksh.16 million, Samburu-Ksh.12.4 million and Lamu-Ksh.5.9 million.

18. Five county assemblies had their ceilings revised downwards compared to the previous allocation for FY 2024/25. These include; Tana River with a reduction of Ksh.25.7 million, Nairobi City- Ksh.27.7 million reduction, Kakamega-Ksh.37.4 million reduction, Bungoma-Ksh.50.4 million reduction and Kisumu-Ksh.68.8 million reduction.
19. The ceilings of the county executives show a reduction in the overall ceilings. The total proposed allocation for the county executive's recurrent expenditure decreased from Ksh.33.76 billion in FY 2024/25 to the proposed Ksh.23.41 billion. This represents an overall reduction of Ksh.10.34 billion.
20. This downward adjustment affected all 47-county executive, with the largest absolute variances recorded in Meru- Ksh.481.9 million and Kitui-Ksh.471.9 million. County executives with a marginal reduction include Mombasa - Ksh.53.7 million and Lamu- Ksh.65.9 million.

CHAPTER TWO

SUBMISSIONS BY STAKEHOLDERS

2.0 Introduction

21. Pursuant to the provisions of Article 118 of the Constitution and standing order 145 of the Senate Standing Orders, the Committee invited key stakeholders to submit their comments on the Bill. In this respect, the Committee received submissions from the following stakeholders-

    a) National Treasury and Economic Planning
    b) Council of Governors
    c) Commission on Revenue Allocation
    d) The county assemblies of-

- Kilifi
- Lamu
- Kisumu
- Baringo
- Nairobi City
- Bungoma
- Isiolo
- Nandi
- Marsabi
- Uasin Gishu
- Garissa
- Kakamega
- Tana River
- Wajir
- Kiambu
- Makueni
- Kitui
- Mombasa
- Bomet
- Taita/Taveta

2.1 Submissions by National Treasury and Economic Planning

22. National Treasury and Economic planning submitted the following-

    a) That in February 2025, the National Treasury submitted draft versions of the DORB and CARB for FY 2025/26, proposing an equitable share of revenue to county governments amounting to Ksh. 405.01 billion. However, the published CARB 2025 (Senate Bill No. 9) allocates Ksh. 415 billion, an increase of Ksh. 27.57 billion from the FY 2024/25 base of Ksh. 387.43 billion. This allocation aligns with the published DORB 2025, reflecting a net increase of Ksh. 9.99 billion from the initial legislative proposal.
    b) The CARB submitted in February 2025 allocated revenue based on the Third Basis for horizontal revenue sharing among counties, which was the most

recent at that time. The published CARB 2025, however, uses the Fourth Basis approved by Parliament in June 2025. The Treasury acknowledged that Parliament allocated Ksh. 4.46 billion as an Affirmative Action Allocation to cushion twelve disadvantaged counties but noted that no explanation was provided regarding the selection of these counties

2.2 Submissions by Council of Governors

23. The Council of Governors (CoG) submitted as follows-

a) They commended the Senate's effort to increase the counties' equitable share of revenue for FY 2025/26 from Ksh.387.425 billion to Ksh.415 billion and assured the Senate of ongoing collaboration for the betterment of the counties.

b) However, the council noted with concern that while the county assemblies' recurrent expenditure ceilings had been increased by Ksh.1,888,150,435, the ceilings for the county executives had been reduced by Ksh.10,342,203,506 without any prior notification or justification to the counties. They described the reduction of over Ksh.10 billion in the county executives' budget ceilings as unwarranted and unjustified, especially in light of the overall increase in the equitable share by Ksh.28 billion.

c) The council therefore urged the Senate to review the ceilings for county executives, recommending that they be restored to at least the FY 2024/25 levels to ensure continuity of services and effective budget implementation.

d) The council suggested deleting the existing Second Schedule and replacing it with a revised schedule that maintains the county executives' recurrent expenditure ceilings at the FY 2024/25 levels, while retaining county assemblies' ceilings as proposed.

e) The council justified this amendment by explaining that the reduction in the executives' ceilings would negatively impact counties' budget implementation, particularly affecting operations, maintenance, and training costs, thereby undermining service delivery.

f) They provided a detailed schedule showing the proposed recurrent expenditure ceilings for both county assemblies and county executives for

the financial years 2024/25 and 2025/26. The schedule illustrates that while county assemblies' ceilings were increased, the county executives' ceilings were to remain unchanged from the previous year.

2.3 Submissions by Commission on Revenue Allocation (CRA)

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

a) The Commission on Revenue Allocation noted that in clause 2, citation of the Commission on Revenue Allocation Act was incomplete. It proposed that the year "2011" be inserted after the word Act for clarity.

b) Similarly, clause 4(2), the Commission observed that the Public Finance Management Act was cited without the year. It recommended inserting the year "2012" after Act, also for clarity.

c) On Section 6, the Commission noted that the clause only addressed the transfer of functions from county governments to the national government, as per Article 187 of the Constitution. However, it failed to consider the reverse scenario—where functions are transferred from the national to county governments. The Commission proposed amending Section 6 to address both directions of function transfer, aligning with the Constitution.

d) The Commission further pointed out an error in the Memorandum of Objects and Reasons, specifically relating to Section 10 of the Bill. They indicated that the section referred to the use of the third determination of the basis for allocation of revenue among counties, whereas Parliament has already approved the fourth determination under Article 217(7) of the Constitution. To rectify this, the Commission proposed that the section be revised to reflect the fourth basis, as adopted by the Senate.

e) Regarding the Equalisation Fund, the Commission highlighted a discrepancy between the Ksh.9.6 billion figure cited in section 17 of the explanatory memorandum and the Ksh.16.8 billion provided in the Equalisation Fund Appropriations Bill, 2025. CRA recommended that the figures be harmonized across the Division of Revenue Bill, County Allocation of Revenue Bill, and the Equalisation Fund Appropriations Bill to ensure consistency. The higher figure is attributed to arrears from the previous financial year.

f) Further, that CRA has no objection to the allocations provided in the First Schedule of the County Allocation of Revenue Bill, 2025, relating to the equitable share of revenue to county governments. They also verified that the Fourth Basis for revenue sharing had been correctly applied, as approved by the Senate.

g) Lastly, the CRA affirmed that they have no issue with the Second Schedule of the Bill, which sets the county government budget ceilings on recurrent expenditure for the Financial Year 2025/2026.

2.4 Submissions by the County Assembly Forum (CAF)

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

a) The County Assemblies Forum (CAF) welcomed the upward adjustment of the county equitable share to Ksh.415 billion for the Financial Year 2025/26, noting that it represented a 7.1 percent increase. The Forum observed that the increment would ease cash-flow pressures at the county level and contribute to improved service delivery.

b) The Forum further appreciated the Senate's efforts to raise the recurrent expenditure ceilings for County Assemblies to Ksh.38.26 billion, highlighting that this move partially reversed the reduction made in the previous financial year. CAF interpreted the adjustment as a signal of renewed commitment by the Senate to strengthen legislative oversight in the devolved units.

c) Notwithstanding these positive developments, the Forum expressed concern that the proposed allocation of Ksh.415 billion remained insufficient to cater to the expanding mandates of county governments. It pointed out that inflationary pressures and the transfer of new functions to the counties had significantly increased resource requirements, thereby rendering the current allocation inadequate.

d) CAF further reported that many County Assemblies were facing operational shortfalls, particularly in areas such as legislative support, staffing, automation, and statutory compliance. The Forum emphasized that without adequate funding, Assemblies would be unable to fulfil their constitutional mandates effectively.

e) Consequently, the Forum submitted a proposal for the upward revision of the County Assembly recurrent expenditure ceilings to Ksh.46.95 billion. This request, it explained, was based on evidence collected from all 47 County Assemblies and reflected genuine funding gaps that had emerged following the Ksh.4.2 billion cut made in FY 2024/25.

f) The Forum also highlighted that delays in the disbursement of equitable share allocations continued to disrupt operations at the county level. It cited that during the first quarter of FY 2023/24; the average absorption rate had dropped to 12.6 percent due to late disbursements. According to CAF, this situation not only disrupted planning and service delivery but also contributed to the accumulation of pending bills.

g) In response to these challenges, CAF proposed several amendments to the County Allocation of Revenue Bill, 2025. Regarding Clause 6, the Forum recommended that the provision requiring the appropriation of not less than the previous year's allocation for transferred functions be deleted. Instead, it proposed that appropriations be based strictly on the actual requirements determined under the initial costing process. This, CAF explained, would strengthen accountability and encourage more strategic planning aligned with real needs.

h) With respect to Schedule 2 of the Bill, CAF requested that the recurrent expenditure ceilings for County Assemblies be reviewed upwards to an aggregate of Ksh.46.95 billion. The Forum clarified that this figure was not arbitrary but derived from a needs-based analysis and was necessary to restore operational capacity and address inflation, expanded responsibilities, and statutory obligations.

i) The Forum presented a detailed analysis of recurrent needs across all 47 counties. It indicated that counties such as Bungoma required an additional Ksh.194 million for the operationalization of a new administration block, training, security enhancements, and digitization. Kitui needed Ksh.192 million to address staffing gaps, replace vehicles, and implement e-Assembly systems. Nairobi City County Assembly reported a Ksh.745 million shortfall due to increased staffing requirements, automation efforts, ward office costs, and vehicle-related

obligations. Tharaka Nithi, on the other hand, requested Ksh.112 million mainly to clear pending bills, acquire vehicles, and replace obsolete ICT tools.

j) CAF further reviewed the historical trend of County Assembly ceilings since devolution, noting that the allocations had fluctuated over time and were often disproportionately lower than those of County Executives. The Forum pointed out that in FY 2024/25, for example, County Assemblies experienced a cut of Ksh.4.2 billion, whereas County Executives received an increase of Ksh.7.5 billion. CAF argued that this imbalance had affected the Assemblies' ability to perform their constitutional roles effectively.

k) The Forum recalled that the highest ceiling allocated to County Assemblies since devolution was Ksh.40.61 billion in FY 2023/24. This was reduced to Ksh.36.37 billion in FY 2024/25. While the current proposal of Ksh.38.26 billion represented a modest improvement, the Forum contended that it was still insufficient and urged the Senate to consider the proposed Ksh.46.95 billion as a realistic and evidence-backed adjustment.

l) Finally, CAF called upon the Committee to adopt their recommendations and approve the revised ceilings. The Forum emphasized that the proposed Ksh.10.58 billion increment was critical to restoring County Assemblies' operational viability, enhancing oversight over devolved resources, and safeguarding the principles of devolution as enshrined in the Constitution.

2.5 Submission by County Assemblies

26. The following county assemblies submitted their requests for adjustment of the budget ceiling on the Bill as follows-

2.5.1 County Assembly of Nairobi

27. The County Assembly of Nairobi submitted the following;

a) The County Assembly of Nairobi outlined eight major areas where it is experiencing significant financial strain and emphasized the urgent need for additional resources. Foremost among these is a sharp rise in litigation costs associated with its core functions, such as impeachments and the

enactment of county legislation. The assembly revealed that the total amount of accumulated litigation demands has now reached Ksh.1 billion.

b) The assembly reported its intention to automate its plenary chamber operations in line with the national digital agenda. This initiative, including installation of an Electronic Data Management System, e-library, and secure digital infrastructure, is estimated to cost Ksh.150 million.

c) That the MCAs are awaiting full implementation of the motor vehicle reimbursement benefit as per the SRC Gazette Notice of July 2022. Although Ksh68.65 million has been allocated annually, the assembly requested an additional Ksh.100 million to complete the benefit rollout.

d) In compliance with Article 196(1)(b) of the Constitution, the assembly proposes the establishment of a broadcasting unit to facilitate public access to legislative proceedings. This initiative would cost Ksh.20 million.

e) The assembly cited challenges in sustaining ward offices under the current operational cap of Ksh.127,436. Due to high urban rent, they requested an additional Ksh.150,000 per ward per quarter—amounting to Ksh.51 million annually—to sustain the 85 ward offices.

f) The county assembly of Nairobi indicated that its official vehicle fleet had deteriorated, with only six of the eleven vehicles still operational. They therefore requested Ksh.75 million to purchase five new vehicles.

g) They emphasized the need to replace outdated equipment and furniture procured at inception in 2013. With most items having outlived their useful life, the assembly requested Ksh.273 million to acquire new workstations, computers, iPads, printers, and executive furniture.

h) That a Deloitte-led review had established the need to increase the staff establishment from the previously capped 133 to 276. With 200 staff currently on the payroll costing Ksh.311.2 million, they requested Ksh369 million to support the full establishment, excluding MCA emoluments.

28. In total, the assembly requested for an additional amount of Ksh. 2,038,000,000 to cater for the above needs.

2.5.2 County Assembly of Kiambu

29. The County Assembly of Kiambu submitted as follow-

a) The Kiambu County Assembly requests an additional Ksh.230,000,000 for the Financial Year 2025/2026 to address pressing needs, arguing that the current approved budget ceiling for FY 2024/2025 of Ksh.1,122,733,276 was a significant reduction from the initially recommended figure and has led to underfunded programs.

b) Procurement of Hansard system (Ksh.60,000,000)- To replace the obsolete and malfunctioning existing system from 2014 with a new audio-visual system for automating plenary and committee sittings.

c) Establishment of Broadcasting Unit and Media Centre (Ksh.30,000,000)- To facilitate broadcasting of Assembly proceedings, enhance transparency, and promote civic awareness.

d) E-Parliament systems (Ksh.50,000,0000)- For an integrated ICT upgrade including document management, mobile applications, and cloud storage to align with Kenya's digital transformation agenda.

e) Refurbishment of the assembly chamber (Ksh.50,000,000)- to undertake a comprehensive renovation of the dilapidated chamber to improve its structural integrity and functionality, creating a conducive environment for legislative operations.

f) Repair and Replacement of Dilapidated Furniture and Fittings (Ksh.20,000,000)-To address the worn-out furniture in Assembly and ward offices, which impacts productivity and morale.

g) Enhancement of Public Participation, Publicity and Advertisement (Ksh.20,000,000)- To improve communication strategies, public awareness campaigns, and outreach programs, ensuring broader public engagement, especially given Kiambu's large size with 60 wards and 86 Members of County Assembly.

30. In total, the assembly requested for an additional funding of Ksh. 230,000,000.

2.5.3 County Assembly of Kakamega

31. The representatives from the County Assembly presented the following-

a) That the Assembly serves over 2 million residents across 14 sub-counties and 60 wards, yet its allocation was reduced from Kshs.1,482,723,167 to

Ksh.1,277,560,474 in the FY 2024/25, following the enactment of the revised County Allocation of Revenue Act (CARA), 2024.

b) In response to the funding shortfall, the assembly requested a total enhanced recurrent budget ceiling of Ksh.1,980,175,576, comprising Ksh.745,074,656 for Personnel Emoluments and Ksh.1,235,100,920 for Operations and Maintenance (O&M).

c) Additionally, the assembly sought a one-off special funding allocation of Ksh.542,287,438 to address critical contingent liabilities and establish a Staff Car Loan and Mortgage Scheme Fund.

d) The proposed increase in Personnel Emoluments is attributed to statutory and mandatory obligations, including implementation of revised remuneration guidelines issued by the Salaries and Remuneration Commission (SRC), enhanced contributions to the Social Health Insurance Fund (SHIF), deductions under the Affordable Housing Levy (AHL), and increased employer contributions to the National Social Security Fund (NSSF).

e) It was noted that failure to meet these statutory obligations would expose the assembly to legal risks, reduce staff morale, and threaten overall compliance.

f) The proposed O&M budget increase of Ksh.463,870,200 was explained as necessary to meet critical operational needs, with the largest portion allocated to public participation, which would rise from Ksh.56 million to Ksh.289.4 million to meet constitutional requirements under Article 196.

g) The assembly further requested Ksh.60 million for the purchase of new motor vehicles to replace obsolete units and facilitate public engagement, especially in wards located more than 50 kilometres from the assembly precincts.

h) A training budget of Ksh.69,140,200 was proposed to strengthen the capacity of MCAs and staff in legislative drafting, policy analysis, and budget scrutiny, as recommended by a Training Needs Assessment (TNA).

i) Other components of the O&M budget included Ksh.100,300,000 for insurance due to inflation and increased medical claims, Ksh.15,780,000 for the Bunge Mashinani grassroots sittings, and Ksh.60,000,000 to facilitate compliance training related to government financial systems and reforms.

j) The one-off special funding request of Ksh.542,287,438 includes Ksh.100,000,000 for establishing a Staff Car Loan and Mortgage Scheme, and Ksh.442,287,438 for settling pending liabilities such as KRA penalties, arbitration awards, salary overdraft penalties, and accrued interests to institutions like LAPFUND and Family Bank.

k) The representatives of Kakamega county assembly stated that failure to address these liabilities would result in escalating penalties, legal consequences, and weakened financial stability.

l) It was reported that the persistent underfunding had already compromised the assembly's legislative capacity, undermined its oversight role, reduced public engagement, and diverted funds away from core functions due to ballooning liabilities.

m) The assembly reaffirmed its commitment to fiscal prudence, transparency, and accountability, including implementation of cost-saving measures such as optimizing vehicle maintenance and public participation logistics.

n) They committed to submitting periodic reports to the Senate and other oversight bodies on the execution of its budget to ensure continued accountability.

32. The assembly therefore requested the Committee to approve the proposed recurrent ceiling of Ksh.1.98 billion and the one-off special allocation of Ksh.542.3 million for FY 2025/26.

2.5.4 County Assembly of Uasin Gishu

33. The representatives from the County Assembly presented the following-

a) The County Assembly has been allocated a budget of Ksh.762,248,667 for the Financial Year 2025/2026, representing a 5% increase from the previous year's allocation of Ksh.727,157,536. Although the increment is

i) Other components of the O&M budget included Ksh.100,300,000 for insurance due to inflation and increased medical claims, Ksh.15,780,000 for the Bunge Mashinani grassroots sittings, and Ksh.60,000,000 to facilitate compliance training related to government financial systems and reforms.

j) The one-off special funding request of Ksh.542,287,438 includes Ksh.100,000,000 for establishing a Staff Car Loan and Mortgage Scheme, and Ksh.442,287,438 for settling pending liabilities such as KRA penalties, arbitration awards, salary overdraft penalties, and accrued interests to institutions like LAPFUND and Family Bank.

k) The representatives of Kakamega county assembly stated that failure to address these liabilities would result in escalating penalties, legal consequences, and weakened financial stability.

l) It was reported that the persistent underfunding had already compromised the assembly's legislative capacity, undermined its oversight role, reduced public engagement, and diverted funds away from core functions due to ballooning liabilities.

m) The assembly reaffirmed its commitment to fiscal prudence, transparency, and accountability, including implementation of cost-saving measures such as optimizing vehicle maintenance and public participation logistics.

n) They committed to submitting periodic reports to the Senate and other oversight bodies on the execution of its budget to ensure continued accountability.

32. The assembly therefore requested the Committee to approve the proposed recurrent ceiling of Ksh.1.98 billion and the one-off special allocation of Ksh.542.3 million for FY 2025/26.

2.5.4 County Assembly of Uasin Gishu

33. The representatives from the County Assembly presented the following-

a) The County Assembly has been allocated a budget of Ksh.762,248,667 for the Financial Year 2025/2026, representing a 5% increase from the previous year's allocation of Ksh.727,157,536. Although the increment is

aimed at cushioning the effects of inflation, it remains inadequate to meet several key operational requirements.

b) Staff Promotion- Staff members who were transferred during the establishment of county assemblies in 2010 or employed between 2013-2017 have remained in their entry positions for 12 years, contrary to standard HR practices. The County Assembly Service Board requires Ksh.10,000,000 to implement appropriate staff advancement procedures.

c) County Assembly Strategic Plan-The county assembly was in the process of preparing its strategy plan for the period 2023 to 2028 when the CARA 2024 was reviewed downwards, necessitating the Assembly to halt the work mid-stream. Completion of this plan requires approximately Ksh.5,000,000 that has not been provided for in the ceiling.

d) Staffing Levels-current staffing stands at 92 positions against a ceiling of 100, with the majority being low cadre staff at salary scale N and below. Only 8 officers are above Job Group N, indicating a critical need to recruit for senior positions. The County Assembly Service Board requires an additional Ksh.5,000,000 to fill these essential staff positions, which is not covered under the provided ceiling.

e) Refurbishment of County Assembly Offices and Chambers-the county assembly office and chambers are in dire need of refurbishment. These renovations will improve functionality and overall work environment, which in turn will enhance service delivery. To accomplish these necessary upgrades, Ksh.18,000,000 will be required.

f) Purchase of Motor Vehicles-the county assembly currently operates aging motor vehicles that were procured during the transition period or transferred from defunct local Authorities. These vehicles have become uneconomical to maintain. An allocation of Ksh.28,000,000 is requested for two new vehicles to support efficient service delivery.

g) Hansard, Audio and ICT Equipment-The current Hansard Audio and ICT Equipment is outdated and requires upgrading. These upgrades will include updating technology and infrastructure to meet current county assembly needs. An approximate budget of Ksh.22,000,000 is required to meet the cost of these essential technological improvements.

h) Pending Bills- The Assembly had pending bills of Ksh.37,000,000 brought forward to the current Financial Year 2024/25, which were settled at the expense of this year's operational costs. Current pending bills have increased to Ksh.67,531,029, largely due to the reduction of the Assembly's budget ceiling by Ksh.69,000,000 compared to FY 2023/2024.

i) Operationalization of Ward Offices-Following the completion of ward offices, Honorable members were allocated four offices each (MCA's office, Secretary's office, Personal Assistant's Office, and a boardroom). The Assembly requires additional funds of Ksh.70,050,000 for furnishing these offices with computers, printers, furniture, and fittings.

34. In total, the assembly requested for additional funding of Ksh.225,581,025.

2.5.5 County Assembly of Wajir

35. The representatives from County Assembly of Wajir presented the following;

a) Mileage- while the Commission on Revenue Allocation (CRA) had approved a monthly allocation of Ksh.4,500,000 (Ksh.54,000,000 annually), a Garissa High Court conservatory order required adherence to the previous mileage rates amounting to Kshs.6,284,703 monthly (Ksh.75,416,436 annually). This situation created an annual deficit of Ksh.21,416,436 that the Assembly must address in the FY 2025/2026 budget.

b) Plenary sitting payment- The Kenya Gazette (Vol. CXXV-No. 177, dated 9th August 2023) abolished plenary sitting payments for Hon. Members of the County Assembly. However, due to a conservatory court order, the Assembly must continue making these payments until further court directions. This creates an unbudgeted obligation of Ksh.25,272,000, which the CRA did not allocate.

c) Insurance cost- AAR Insurance quoted a premium of Ksh.23,339,083 in the FY 2023/2024, while the winning tender from Transnep Insurance amounted to Ksh.34,109,029. Combined, this requires Ksh.57,448,112, yet the CRA allocated only Ksh.36 million, leaving a deficit of Ksh.21,448,112 that will require an additional budgetary allocation.

d) Security- the new county assembly headquarters is located six kilometers from the Central Business District. There is a need to establish a police post in the area. The Assembly will have to construct houses and offices for them. This will require some budgetary allocation. There is also rampant insecurity in the settlements bordering Somalia. The County Assembly committees need high level security while undertaking their roles as enshrined in the constitution. CRA and Northern Counties have in the past agreed to cater for security costs. To this end, the Assembly requests for an additional amount of Ksh.23,280,000.

e) Motor vehicle maintenance- Wajir County spans 56,773.1 square kilometers, and its roads are mostly in poor condition, with many areas damaged and worsened by floods. This severely limits access to markets, healthcare, education, and economic opportunities. The rough roads cause frequent vehicle breakdowns, resulting in high maintenance costs. Although the CRA allocated a lump sum for Operations & Maintenance, this amount is insufficient to fully cover the vehicle maintenance needs and the assembly needs 9,500,000.

f) Enactment of bills-Since its establishment, the Wajir County Assembly has played a key role in developing the region's legislative framework by approving bills that address socio-economic issues and improve residents' welfare. These efforts have strengthened governance and accountability.

g) To further this progress, the Assembly plans to step up the enactment of bills, focusing on health, education, infrastructure, and economic empowerment to tackle local challenges and support sustainable development. In the coming months, the Assembly aims to enact 10 bills and requires Ksh.25,520,000 to support this legislative agenda.

h) Oversight activities- Wajir County Assembly's sectoral committees play a key role in promoting accountability and transparency in county projects and services. They monitor sectors like health, education, agriculture, and infrastructure to ensure efficient resource use and positive community impact. However, the current Operations & Maintenance (O&M) allocation is insufficient. The Assembly requests an additional Ksh.21,000,000 to support these oversight activities

i) Purchase of staff bus and 2 Land cruisers- the Assembly will relocate in July 2024 to its new headquarters at Makoror which is eight kilometers from the Wajir Central Business District requiring acquisition of means of transport for the Staff of the County Assembly. Due to the security and terrain of Wajir County, the vehicles required should be able to transport the staff and committees during oversight and public participation. Therefore, the assembly requests for an additional amount of Ksh.40,000,000.

j) Automation of the building with ICT- the county assembly chambers and offices need to be properly automated in order to ensure the House business is broadcasted live to Wajir residents and Kenya as a whole. To this end there is a need to unveil modern equipment for the task which will cost Ksh.31,320,000.

36. In total, the assembly requested for additional funding of Ksh.224,756,548.

2.5.6 County Assembly of Kitui

37. The County Assembly of Kitui submitted the following;

a) Non-core County Infrastructure Development - The assembly requests approval to increase the office block construction budget from Ksh.250,000,000 to Ksh.460,000,000. The original tender was awarded at Ksh.533,000,000, but the project was downsized to comply with the 2018 infrastructure spending limits set by the national government.

b) The 210 million will cater for installation of 3 lifts (Ksh. 41,850,00), Air conditioning systems (Ksh.16,258,481), structured cabling and CCTV security (Ksh.6,464,700), interior furnishings including built-in cabinets (Ksh.4,210,000), kitchen equipment (Ksh.1,000,000), Perimeter security features (Ksh.4,290,140), backup power generator (Ksh.7,500,000).

c) In addition, leadership office carpets (Ksh.3,000,000), rainwater harvesting system (Ksh.2,150,800), parking and landscaping (Ksh.2,058,000), solar-powered borehole (Ksh.4,100,00), consultant fees (Ksh.110,000,000)

d) For recurrent needs are, Chamber Roof Replacement-The Assembly requires Ksh.25,000,000 to replace the damaged chamber roof with glass materials to address weather-related deterioration and safety concerns.

e) Ceremonial Mace Upgrade- A new golden mace costing Ksh. 30,000,000 will replace the outdated 2013 wooden version to maintain legislative dignity.

f) Digital Transformation Project-Ksh.55,000,000 is needed for live-streaming infrastructure, audio-visual systems, and high-speed connectivity to modernize proceedings.

g) Oversight Activities Funding- The Assembly seeks Ksh.50,000,000 to facilitate county-wide project monitoring and committee oversight work.

h) Vehicle Fleet Replacement-All eight original vehicles require replacement at Ksh.40,000,000 due to complete wear and tear affecting operations.

38. The total request comprises of Ksh.460,000,000 for capital projects and Ksh.200,000,000 for recurrent needs, totaling to Ksh.660,000,000.

2.5.7 County Assembly of Kisumu

39. The County Assembly of Kisumu submitted as follows;

a) The County Assembly of Kisumu requested for additional funding amounting to Ksh.341,135,900 to furnish and equip its new ultra-modern assembly chambers and offices, which are expected to be fully completed and ready for occupation by September 2025. They explained that the existing office furniture and equipment, procured over a decade ago, have become obsolete or are in poor condition, and the new building offers significantly more office space, necessitating substantial additional furnishings.

b) The breakdown of the funding request includes-

i. Assembly Debating Chamber, Speaker and Public Gallery: Ksh.27,815,000
ii. Office of the Speaker and Deputy Speaker: Ksh.11,090,000
iii. County Assembly Leadership Offices: Ksh.12,560,000
iv. MCAs Offices: Ksh.38,000,000
v. External Board Members Offices: Ksh.1,900,000
vi. Office of the Clerk and Deputy Clerk: Ksh.11,490,000
vii. 5 Directors Offices: Ksh.8,450,000
viii. 16 Heads of Department Offices- Ksh.17,425,000

ix. Open Office Set-up, Security, Reception and Private Lounge-Ksh.23,240,000

x. Break-out Room: Ksh.1,800,000

xi. Library and Information Services-Ksh.6,465,000

xii. Open Food Court – Restaurant- Ksh.5,240,000

xiii. Kitchen- Ksh.9,572,000

xiv. Gym Equipment- Ksh.30,569,400

xv. Sauna and Steam Equipment- Ksh.10,000,000

xvi. Hansard, E-Parliament and ICT Equipment- Ksh.121,809,500

40. In total, the assembly requested for additional funding of Kshs.341,135,900.

2.5.8 County Assembly of Nandi

41. The County Assembly of Nandi submitted the following;

a) The Assembly requested for an additional allocation of Ksh.144,938,760 in the Financial Year 2025/2026 to enhance its recurrent expenditure ceiling.

b) They explained that the request was necessitated by a significant reduction of Ksh.154.15 million in their 2024/2025 recurrent budget, which had adversely affected the institution's operations.

c) They reported that part of the requested funds—Ksh.93,922,000—is intended for equipping the County Assembly Office Complex, Hansard Department, and the Chambers. This would cater for items such as audio-visual equipment, furniture, and other necessary fittings.

d) The assembly also sought Ksh.29,620,000 to furnish at least 32 newly constructed offices within the new complex, in order to provide a conducive working environment for members and staff.

e) Additionally, the assembly requested Ksh.21,196,760 to facilitate public participation exercises and civic education programs, as well as Ksh.24,000,000 to support a full year's implementation of these activities. This would include holding at least 10 major public participation events and 4 civic education forums in each ward.

42. In total, the assembly requested for additional funding of Ksh.144,938,760.

2.5.9 County Assembly of Garissa

43. The representatives from the County Assembly of Garissa presented the following;

a) They requested for an increment of Ksh.167,400,772 over and above the Commission on Revenue Allocation's proposed ceiling for the Financial Year 2025/2026.

b) The assembly attributed the funding request to a substantial budget cut of Ksh.231,735,508 in the previous financial year, which disrupted operations and led to the accumulation of pending bills totaling Ksh.33,527,850. These included Ksh.15,560,000 for pension funds, Ksh.3,542,960 for SACCO dues, Ksh.6,696,654 for unremitted bank loan deductions, and Ksh.7,728,236 for supplies dues.

c) To implement a fair staff rationalization process as guided by the SRC and the Senate Public Accounts and Investments Committee, the assembly requested Ksh.58,013,922 to compensate retrenched employees with three months' salary per year served (capped at seven years), and a golden handshake of Ksh.150,000 per employee.

d) They reported that although this amount, along with Ksh.3,929,500 for a consultancy firm, had initially been approved by the Senate during deliberations on the County Allocation of Revenue Bill, 2024, the funds were later suspended due to national budget cuts. The assembly now seeks reinstatement of Ksh.58,013,922, with a separate request of Ksh.7,859,000 for the HR audit consultancy services.

e) Following a fire incident that destroyed the Assembly's prefab offices, chambers, and essential equipment, the County Assembly reported that it had completed the construction of new office blocks and now requires Ksh.48,000,000 for furnishing and equipping the facilities. The requested amount will cater for office furniture at Ksh.9,300,000, furnishing the members' lounge at Ksh.5,850,000, equipping committee boardrooms at Ksh.4,650,000, furnishing 30 ward offices at Ksh.13,700,000, and the acquisition of a standby generator at Ksh.14,500,000 to ensure uninterrupted operations during power outages.

f) Additionally, the assembly reported that Ksh.30,000,000 allocated for insurance is inadequate due to inflation, rising healthcare costs, and increased staffing. They therefore requested an additional Ksh.20,000,000 to meet the actual cost of Ksh.50,000,000 for adequate medical insurance coverage for members, staff, ward officers, and partisan staff.

44. In total, the assembly requested for additional funding of Ksh.167,400,772 to address the five priority areas: pending bills, staff rationalization, HR audit, office equipping and generator, and insurance deficit.

2.5.10 County Assembly of Bungoma

45. The representatives from the County Assembly of Bungoma presented the following;

a) The Assembly indicated that under the revised County Allocation of Revenue Act (CARA), 2024, the recurrent ceiling for FY 2024/25 was set at Ksh.1,019,575,196, while the Commission on Revenue Allocation (CRA) has recommended a lower ceiling of Ksh.969,221,694 for FY 2025/26, further straining their financial position.

b) The assembly had previously secured an approval of Ksh.93,000,000 for the 2024/25 financial year to support its planned programmes. Unfortunately, this allocation was adversely affected by the amendment of the Finance Bill, 2024, which resulted in a revision of the approved CARA and a reduction of the ceiling by Ksh.47,375,237. This reduction has significantly impacted the Assembly's ability to implement its intended activities.

c) The assembly therefore requested the reinstatement of the full Ksh.93,000,000, citing the need to implement the originally planned development activities.

d) In addition, the assembly requested a further Ksh.15,000,000 for the installation of solar panels at the County Assembly's Administration Block and Chambers. This initiative is intended to enhance energy efficiency and reduce operational power costs.

e) The specific areas that were covered in the earlier request for Ksh.93,000,000 include the purchase of furniture for the auditorium and boardrooms in the new building (Ksh.57,000,000), ICT infrastructure

such as installation and configuration of CCTV cameras and UPS for computers (Ksh.10,000,000), purchase of library shelves, e-library software, licenses, and reading materials (Ksh.15,000,000), installation of air conditioners in the new building (Ksh.2,000,000), and payment of utilities for the new hub (Ksh.9,000,000).

f) The new request for Ksh.15,000,000 is specifically earmarked for the installation of solar panels at the County Assembly's administration block, bringing the total additional funding sought to Ksh.108,000,000.

46. In view of the above needs, the assembly requested that their recurrent budget ceiling for FY 2025/26 be enhanced to Ksh.1,077,221,694, to ensure smooth operations and effective service delivery.

2.5.11 County Assembly of Makueni

47. They submitted the following;

a) The Assembly explained that a budget cut of Ksh.89,726,128 in FY 2024/25 led to adjustments that caused salary arrears of Ksh.37,526,233.45 and gratuity arrears of Ksh.29,751,324.96 for Members of the County Assembly and contractual staff. Additionally, due to persistent underfunding, Operations and Maintenance pending bills had accumulated to Ksh. 60,335,076.50, bringing the total arrears and pending bills to Ksh.127,612,634.91.

b) To comply with the Salaries and Remuneration Commission's (SRC) Phase III and IV circulars and support staff promotions per the Assembly's HR Manual, the assembly requests Ksh.17,457,721.50. This includes Ksh.14,507,440.50 for salary increments and Ksh.2,950,281.00 for promotions.

c) The Assembly also proposes a Digital Transformation and e-Assembly Infrastructure Initiative aligned with Vision 2030, with a total cost of Ksh.50,800,000. This covers items such as ICT equipment, data centre setup, disaster recovery, broadcasting systems, and e-library infrastructure.

d) For public participation and oversight, the Assembly requests Ksh.20,000,000, emphasizing its nationally and globally recognized

participatory model that fosters transparency, citizen empowerment, and responsive governance.

e) To strengthen institutional capacity, the assembly seeks Ksh.24,772,890.00 for training and capacity-building programs targeting staff and watchdog committees. This includes mandatory training on accrual accounting, e-GP, internal audit, and oversight best practices.

f) The assembly further requests Ksh.15,809,600.00 for asset valuation, tagging, and maintenance, citing the need to support full transition to accrual accounting and the growing asset base that requires systematic management and upkeep.

48. In total, the assembly requested for additional funding of Ksh.256,452,846.41.

2.5.12 County Assembly of Bomet

49. The County Assembly of Bomet submitted as follows;

c) They reported that the proposed expenditure ceiling of Ksh. 725,816,719 excludes several critical components necessary for the effective operation of the assembly and the implementation of their strategic plan for 2021-2027.

d) They highlighted that the newly completed chamber and Speaker's residence, valued at Ksh. 508 million, along with Hansard equipment valued at Ksh. 101 million, require comprehensive insurance coverage against fire and theft. This coverage, which also includes essential furniture, is estimated to cost Ksh. 10 million.

e) The assembly further pointed out that the new chamber, which houses offices for both staff and members, needs furnishing, with an estimated cost of Ksh. 24 million.

f) The assembly identified post-medical insurance as a crucial element for protecting the health and well-being of both staff and members. They indicated that a provision of Ksh. 15 million is required to adequately cover the insurance costs.

g) They emphasized the importance of public participation as a constitutional mandate and noted that the county assembly service board had allocated Ksh. 25 million for citizen engagement activities. The

allocation includes the purchase of two new vehicles costing Ksh. 14 million to replace the existing worn-out fleet to support the activities.

h) That the County Assembly Service Board has recruited 10 additional staff members, which necessitates an increase in the budget by Ksh. 7 million to cover their training, insurance, and other related costs.

i) To enhance security and cleanliness, the County Assembly Service Board proposed outsourcing security and cleaning services due to the expanded new chamber. The total estimated cost for these outsourced services is Ksh. 8.16 million.

j) Additionally, the assembly noted that the reduced budget ceiling has curtailed the Service Level Agreement for their E-Board systems and emails, which requires an annual allocation of Ksh. 3.6 million.

50. In total, the assembly requested for additional funding of Ksh. 93 million.

2.5.13 County Assembly of Marsabit

51. The County Assembly of Marsabit submitted the following;

a) The Assembly stated that its effectiveness in conducting public participation and oversight role had been significantly undermined due to logistical challenges, particularly stemming from the vast county landmass, poor road terrain, and aging fleet of vehicles purchased during the 2013/2014 financial year.

b) As a result, the assembly requested funds for the acquisition of four (4) new 4×4 Land Cruiser vehicles, amounting to Ksh.60,000,000, to facilitate field visits, citizen engagement, and project monitoring across the expansive and remote areas of the county.

c) In addition, the assembly reported that their newly constructed chambers remain underutilized due to the absence of critical installations and fittings required for full functionality. To operationalize the facility, they requested Ksh.75,000,000 for Hansard and audio-visual system installation, Ksh.27,500,000 for CCTV system and access control, Ksh.70,000,000 for furnishing and fitting the chamber, and Khs.40,000,000 for the procurement of a stand-by generator to ensure uninterrupted power supply and enhance the effectiveness of legislative operations.

52. In total, the assembly requested Ksh.272,500,000 as a once-off allocation.

2.5.14 County Assembly of Tana River

53. The County Assembly of Tana River submitted the following;

a) Public participation and oversight- the annual budgetary requirement for public participation and oversight is Ksh.53,760,000 compared to 39M proposed by CRA. The assembly therefore requests an additional amount of Ksh.14.7 million.

b) Training cost- requested for an additional Ksh.12.4 million on top of Ksh.19 million proposed by the CRA for training purposes to enable members perform their functions more effectively.

c) Inherited tax arrears from the county executive- there's an unpaid tax of Ksh.487,125,111 to KRA inherited from the county treasury which had accrued for the period that the county assembly payments were processed at the county treasury. The assembly requests an additional amount of Ksh.35 million to clear with KRA.

d) Purchase of 8 vehicles inclusive of speaker's official vehicle and 15 motor cycles-The County Assembly speaker doesn't have an official vehicle. All the cars have been grounded due to mechanical failures and they are due for disposal. These vehicles were acquired in 2014 while others were inherited from the defunct local authority. Therefore, an additional amount of Ksh.138.5 million is required.

e) Procurement and installation of Hansard equipment- the assembly requests an additional funding of Ksh.16 million.

f) Office furniture and computers for 15 ward offices- the county assembly has constructed 15 ward offices, however due to financial constraints they haven't been equipped and therefore requests additional amount of Kshs.45 million to equip the offices.

g) Insurance cost- the assembly has been providing an inpatient medical cover of Ksh.2 million to the members due to the financial constraints against the recommended amount of Ksh.3 million. Therefore, the assembly requests an additional Ksh.16 million to supplement the Khs.24 million already allocated by the CRA.

54. In total, the assembly requested for an additional amount of Ksh.277.6 million.

2.5.15 County Assembly of Baringo

55. The County Assembly of Baringo submitted the following;

a) The County Assembly of Baringo requested for an upward adjustment of its recurrent expenditure ceiling by Ksh.132 million, over and above the Commission on Revenue Allocation (CRA) proposed ceiling of Ksh.823 million.

b) They reported that Ksh.20 million is needed to furnish newly constructed offices for Members and staff with essential items such as tables, chairs, workstations, and other office furniture.

c) The assembly also completed construction of the Speaker's residence and is seeking Ksh.10 million for equipping it with kitchen fittings, dining, laundry equipment, and household furniture.

d) To address deterioration in its facilities, the assembly proposed an allocation of Ksh.20 million for general repairs, renovations, and improvements in areas such as the main building, lounge, kitchen, gallery, and external works.

e) On matters of security, the assembly highlighted increasing threats and inadequate infrastructure and requested Ksh.27 million to install CCTV systems, walk-through metal detectors, revolving bars, and turnstiles to safeguard both members and the public.

f) For the improvement of the work environment, the county assembly of Baringo sought Ksh.20 million, allocated as follows: Ksh.8 million for a quality medical insurance cover, citing previous substandard services; Ksh. 4 million for the acquisition of computers and ICT gadgets to address existing shortages; and Ksh.8 million for fuel and mileage allowances, particularly to support Adhoc Committees such as Public Service, Revenue, and Pending Bills, whose members traverse the expansive county conducting fieldwork and engaging stakeholders.

g) Additionally, the Assembly requested Ksh.35 million for the acquisition of motor vehicles to support committees' field visits, project verifications, and public engagements. The request is necessitated by the fact that the current fleet, inherited from defunct local authorities, is no longer serviceable and is being considered for disposal.

56. In total, the assembly requested for an additional amount of Ksh.132 million.

2.5.16 County Assembly of Isiolo

57. The County Assembly of Isiolo submitted the following;

a) The County Assembly of Isiolo reported that its chambers and offices were vandalized during the impeachment process of Governor H.E. Abdi Ibrahim Hassan. To restore the premises to their former state, the Assembly requested Ksh.70 million.

b) The assembly explained that the vastness of Isiolo County, covering approximately 25,700 km², leads to significant operational costs. These include high fuel consumption, costly vehicle maintenance, expensive transport hire, and substantial expenses on mileage and daily subsistence allowances during public participation. They noted that conducting public participation for a single bill across the county costs Ksh.2.5 million, excluding publication, advertisement, and report writing, and they expect to process at least 15 bills. The total cost for public participation is projected at Ksh.37,500,000.

c) The assembly plans to conduct "Bunge Mashinani" sessions in the three sub-counties of Garba Tulla, Merti, and Cherab, with each event estimated at Ksh.7 million, totalling Ksh.21 million.

d) For staff promotions and annual salary increments, the Assembly sought an additional Ksh.7 million to meet these obligations.

e) The assembly also requested Ksh.2.88 million to enhance security arrangements within its premises, specifically for the deployment of Administration Police Officers.

f) The assembly also sought Ksh.100,000,000 to settle domestic payables resulting from a mid-year budget cut in FY 2024/2025. Furthermore, it requested Ksh.30,000,000 for ongoing training and capacity building for staff and members, emphasizing that such development is a continuous process.

g) Due to prevailing inflationary pressures, the Assembly proposed a 5% increase in its recurrent budget, amounting to an additional Ksh.22.75 million based on a total ceiling of Ksh.455 million.

58. In total, the assembly requested for an additional amount of Ksh.261,160,000.

2.5.17 County Assembly of Mombasa

59. The representatives from the County Assembly of Mombasa presented the following;

a) The County Assembly of Mombasa submitted that the expenditure ceiling of Ksh.732,807,426 proposed by the Commission on Revenue Allocation (CRA) is insufficient for the institution's effective operations in the FY 2025/26.

b) The assembly cited Regulation 2(1)(f) of the Public Finance Management (County Governments) Regulations, which caps county assembly expenditure at either 7% of the county government's total revenue or twice its personnel emoluments, whichever is lower. They emphasized that their budgets have always remained within these legal parameters.

c) The assembly presented historical data showing that in the FYs 2022/23, 2023/24, and 2024/25, their approved expenditures were 6.6%, 6.1%, and 4.7% respectively of total county revenue—consistently below the 7% cap. However, these ceilings have resulted in increasing pending bills, with Ksh.88.9 million reported at the end of FY 2024/25.

d) Regarding personnel emoluments, the Assembly indicated that their expenditure on staff has also remained within limits. For FY 2025/26, they estimated their wage bill at Ksh.464,609,414, making the lawful expenditure ceiling Ksh.929,218,828 (twice the emoluments), which is higher than the CRA's proposed ceiling.

e) The assembly argued that while their expenditures have remained compliant with legal limits, the static or declining ceilings have not matched the growing responsibilities of the institution. They noted that the assembly has contributed to increased county revenues through legislative action, thereby expanding its oversight obligations.

f) They further stated that the County Allocation of Revenue Act (CARA) 2024, passed midway through FY 2024/25, resulted in a sharp and disruptive reduction of Ksh.72 million from their initial ceiling. The majority of expenditure lines had already been committed on IFMIS, making the reduction difficult to absorb.

g) As a result of this budget cut, the assembly anticipated pending bills of up to Ksh.100 million at the end of FY 2024/25. They therefore requested that the Ksh.72 million reductions be reinstated in the FY 2025/26 ceiling to allow settlement of part of these obligations.

h) The assembly added that the reduced allocations have not only been inconsistent with the law but have also led to delayed execution of core functions. They reported that salaries for two months and the medical insurance payment for staff would be carried over to the 2025/26 financial year.

i) Based on the expected total county revenue of Ksh.14.63 billion in FY 2025/26, the assembly argued that the legal expenditure ceiling would be either Ksh.1.024 billion (7% of total revenue) or Ksh.929.2 million (twice personnel emoluments). Since the law provides for the lower of the two, they submitted that their ceiling should be set at Ksh. 929,218,828.

60. In total, the assembly requested for an additional amount of Ksh.929,218,828 in compliance with the law and to enable effective execution of their constitutional mandate.

2.5.18 County Assembly of Kilifi

61. The County Assembly of Kilifi submitted the following;

a) The County Assembly of Kilifi submitted that it had been allocated a budget ceiling of Ksh.851,651,828 for the Financial Year 2025/2026 under the County Allocation of Revenue Bill, 2025. However, after evaluating its actual expenditures over previous years and assessing current operational demands, the assembly found the allocation inadequate for the effective discharge of its constitutional mandate.

b) Consequently, the assembly requested an additional allocation of Ksh.104,708,748, bringing the total proposed ceiling toKsh. 956,360,576.

c) Under personnel emoluments, the assembly maintained a figure of Ksh.493,998,176. They proposed an increment of Ksh.5 million to the medical insurance budget, raising it to Ksh.42 million. Additionally, Ksh.16 million was allocated for WIBA/GPA insurance and Ksh.6 million for general personal insurance.

d) The training budget was retained at Ksh.25 million, while the public participation allocation was proposed to increase by Ksh.5 million. The assembly also proposed an increase of Ksh.24,508,748 for House Committee operations, making the new total Ksh.139,512,400 under that vote.

e) These core components—personnel emoluments, insurance, training, public participation, and committee operations—accounted for a subtotal of Ksh.753,760,576, with a proposed increment of Ksh.34,508,748.

f) They proposed that the allocation for utilities be increased from Ksh.5.5 million to Ksh. 10 million to address rising utility costs. Furthermore, they recommended enhancing the provision for domestic travel by Ksh.10 million, raising the total allocation to Ksh.34 million to support expanded committee and oversight activities. The allocation for hospitality supplies was also proposed to increase by Ksh.10 million, resulting in a revised total of Ksh.40.6 million. Additionally, they proposed that the allocation for office and general supplies be raised to Ksh.20 million to ensure uninterrupted administrative operations.

g) They proposed that the allocation for fuel and lubricants be increased by Ksh.5.5 million, raising it from Ksh.9.5 million to Ksh.15 million, to accommodate higher consumption and costs. Additionally, the allocation for routine maintenance of vehicles and assets was doubled from Ksh.5 million to Ksh.10 million to ensure proper upkeep and functionality. The assembly also proposed an allocation of Ksh.30 million for the purchase of office furniture to furnish both the ward offices and the Assembly headquarters.

h) They proposed increasing security-related operational expenses from Khs.8 million to Ksh.13 million. Additionally, legal fees were significantly raised by Ksh.18 million, bringing the total allocation for legal fees to Ksh.30 million. Overall, these operational and maintenance votes amounted to Ksh.202.6 million, reflecting a required increment of Ksh.70.2 million.

62. Finally, the county assembly of Kilifi requested a revised total ceiling of Ksh.956,360,576 for FY 2025/2026. The assembly maintained that the requested

increase of Ksh.104,708,748 is critical to meet its constitutional obligations and to ensure smooth operations across all its programs and departments.

2.5.19 County Assembly of Lamu

63. The County Assembly of Lamu submitted the following;

a) Hansard System -They stated that the current Hansard system, installed in 2021, had technical limitations and capacity issues, necessitating an upgrade to ensure integrity, transparency, and efficient retrieval of parliamentary records. They highlighted that the proposed upgrade to a state-of-the-art system, including both audio and video, transcription software, archiving, and storage capacity solutions, would improve accuracy, establish a modern system, and ensure longevity. They estimated the cost for this upgrade at Ksh.70,000,000.

b) Solar System- They explained that frequent intermittent power outages were damaging their electrical and electronic equipment and disrupting general operations. They proposed the installation of a solar system at an estimated cost of Ksh.30,000,000 which will enhance power reliability, reduce operational and maintenance cost and promote environmental sustainability.

c) Rehabilitation of Assembly Building (Headquarters)- They pointed out that the Assembly building, constructed in 2014-2015 FY, had not undergone major renovations and that the lack of proper facilities negatively impacted its functionality and image. They specified key areas for intervention, including electrical and plumbing works, ceiling, security, Hansard and CCTV installation, walkways, and seating. The assembly requested for additional amount of Ksh.30,000,000.

64. In total, the Assembly requested Ksh.130,000,000 as a one-off allocation.

2.5.20 County Assembly of Taita Taveta

65. The County Assembly of Taita Taveta submitted as follows;

a) They requested their recurrent budget ceiling for FY 2025/26 to be increased from the proposed Ksh.686,797,720 to Ksh.759,520,871.

b) That the current allocation for public participation is insufficient to cover stakeholder engagements for multiple bills, including an estimated Ksh.

5,404,000 for a 5-day public participation across 20 wards on the County Fiscal Strategy Paper alone.

c) They noted that the Speaker's residence has not yet been constructed, necessitating annual rent payments of Ksh.960,000, which further strains the budget.

d) The assembly indicated the need to align their staff establishment with the Salaries and Remuneration Commission (SRC) guidelines, which will result in staff promotions and additional vacancies within the Commission on Revenue Allocation (CRA) ceilings, increasing the wage bill from Ksh.295 million to Ksh.320 million.

e) Furthermore, they emphasized the importance of training Members, assembly staff, and non-partisan staff to effectively perform their legislative, oversight, and representation roles. This requires an additional Ksh.62.5 million to cover professional trainings, workshops, seminars, and benchmarking activities.

CHAPTER THREE

COMMITTEE'S RESOLUTIONS ON THE COUNTY ASSEMBLY REQUESTS FOR RECURRENT EXPENDITURE BUDGET CEILING ADJUSTMENT FOR FY 2025/26

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

SN	County	Items	Resolution
1	Bungoma	Office furniture- new buildings	55,000,000
		ICT infrastructure installation in new building	10,000,000
		Library equipment	15,000,000
		Installation air conditioners	2,000,000
		Utilities	8,000,000
		Solar panels installations	15,000,000
		Total	**105,000,000**
2	Kakamega	Purchase of motor vehicles	40,000,000
		Insurance- medical and mortgage	25,000,000
		Staff Car Loan and Mortgage Scheme	80,000,000
		Contingent liabilities & arbitration -court awards	55,000,000
		Total	**200,000,000**
3	Uasin Gishu	County Assembly Strategic Plan	3,000,000
		Refurbishment of County Assemblies and chambers	15,000,000
		Purchase of motor vehicles	25,000,000
		Hansard and Audio and ICT equipment	22,000,000
		Operationalization of ward offices	60,000,000
		Total	**125,000,000**
4	Garissa	Staff rationalization	58,000,000
		HR audit requirement	4,000,000
		Office equipment	30,000,000
		General insurance deficit	15,000,000
		Total	**107,000,000**
5	Tana River	Purchase of vehicles	55,000,000
		Procurement & installation of Hansard equipment	15,000,000
		Office furniture & fittings for 15 ward offices and 10 nominated MCAs	45,000,000
		Medical insurance costs	15,000,000
		Total	**130,000,000**

6	Mombasa	Equipping the library	30,000,000
		Purchase of computers, laptops, printers, photocopiers and office furniture for employees	10,000,000
		Medical cover costs occasioned by non-partisan staff	8,000,000
		Group medical insurance	50,000,000
		Assembly buildings insurance	7,500,000
		Asset maintenance costs	2,500,000
		Public participation-purchase motor vehicles - vans	22,000,000
		Total	**130,000,000**
7	Nairobi	Establishment of broadcasting unit	15,000,000
		Acquisition of new motor vehicles	20,000,000
		Total	**35,000,000**
8	Kiambu	Procurement of Hansard system	40,000,000
		Establishment of Broadcasting Unit and media centre	15,000,000
		E-Parliament to improve record management	30,000,000
		Refurbishment of the Assembly Chamber	30,000,000
		Repair and replacement of furniture and fittings	10,000,000
		Total	**125,000,000**
9	Kitui	Replacement of County Assembly Chamber roof	20,000,000
		Replacement of worn-out vehicles	15,000,000
		Total	**35,000,000**
10	Kisumu	Furnishing of Assembly debating chamber, speaker and public gallery renovation	20,000,000
		Furnishing of the office of the Speaker and Deputy Speaker	10,000,000
		Furnishing of County Assembly Leadership offices	10,000,000
		Furnishing of MCAs' offices	30,000,000
		Furnishing of the Office of the Clerk and Deputy Clerk	10,000,000
		Furnishing of 5 Directors' offices	8,000,000
		Furnishing of 16 Heads of Department offices	17,000,000
		Furnishing of reception, security, and lounge area	20,000,000
		Library and information services	5,000,000
		Hansard, E-Parliament and ICT equipment	70,000,000
		Total	**200,000,000**
11	Wajir	Medical insurance cost	20,000,000
		Security enhancement	20,000,000
		Motor vehicle maintenance	9,000,000
		Purchase of staff bus and 2 land cruisers	35,000,000

		Automation of new County Assembly's ICT	24,000,000
		Total	**108,000,000**
12	Makueni	E-Assembly infrastructure and digital transformation initiatives	51,000,000
		Oversight and public participation-purchase of motor vehicles	20,000,000
		Asset valuation, tagging and maintenance	16,000,000
		Gratuity Arrears of contractual staff	30,000,000
		Maintenance of offices	8,000,000
		Total	**125,000,000**
13	Isiolo	Restoration of the Assembly and Refurbishment of offices	100,000,000
		Total	**100,000,000**
14	Baringo	Equipping of new offices with furniture	15,000,000
		General repairs and maintenance	5,000,000
		Computers and ICT Gadgets	4,000,000
		Total	**24,000,000**
15	Bomet	Insurance of Chamber and Speaker's residence	20,000,000
		Purchase of new vehicles	10,000,000
		Total	**30,000,000**
16	Nandi	Equipping County Assembly complex and Hansard	25,000,000
		Furniture and fittings for new offices	5,000,000
		Total	**30,000,000**
17	Lamu	Hansard system	20,000,000
		Solar system	5,000,000
		Rehabilitation of Assembly Head Office	5,000,000
		Total	**30,000,000**
18	Kilifi	Medical insurance	5,000,000
		Office ICT equipment	5,000,000
		Maintenance motor vehicles and Assets	5,000,000
		Security enhancement	5,000,000
		Total	**20,000,000**
19	Taita/Taveta	Purchase of motor vehicle for public participation	20,000,000
		Total	**20,000,000**
		Overall Total Adjustments	**1,679,000,000**

CHAPTER FOUR

COMMITTEE OBSERVATIONS AND RECOMMENDATIONS

Observations

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

a) The sharing of the revenue among the county governments for FY 2025/26 of Ksh.415.0 billion is based on the Fourth Basis approved by Parliament in June 2025. The application of the Fourth Basis shows that, Ksh.387.425 billion will be shared as previously received by counties, Ksh.4.46 billion is shared equally among Twelve (12) identified counties and Ksh.23.115 billion is shared among all the counties through an allocation ratio derived from population- weighted at 45%, Poverty Index -weighted at 12%, Geographical Size Index -weighted at 8 %, and Basic Share index-weighted 35 %.

b) The additional equitable share in FY 2025/26 is Ksh.27.6 billion. An analysis of distribution of this increment shows that Ksh.8.3 billion is allocated to twelve (12) counties. This is as a result of application of Fourth Basis, which identifies 12 for affirmative allocation of Ksh.4.46 billion.

c) The overall ceilings for county assemblies have been enhanced by Ksh.1.89 billion from the approved Ksh.36.37 billion for FY 2024/25 to Ksh.38.26 billion proposed for FY 2025/26.

d) The County executive ceilings as provided by CRA reveals a significant shift from the previous FY 2024/25 allocations with a Ksh.10.3 billion decline. Although CRA indicated that this was informed by the quantification of various expenditure needs.

e) Further, CRA indicated that in developing the recurrent expenditure ceilings recommendations, Circulars and gazette notices from SRC issued from time to time, various Court determinations, IEBC Gazette notices on election outcomes, Senate and other stakeholders' feedback were taken into account. In line with this, analysis revealed that county assemblies with high representation (Number of wards and number of MCAs) had

the highest expenditure ceilings, with some going beyond a billion shillings.

Recommendations

68. Having considered the Bill and stakeholders' submissions, the Committee recommends that the Senate approves the Bill with amendments on the Second Schedule to the Bill to reflect adjusted recurrent expenditure ceilings for county assemblies.

Appendices

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

14th July, 2025

The Clerk of the Senate,
Parliament Buildings,
NAIROBI.

COMMITTEE STAGE AMENDMENTS TO THE COUNTY ALLOCATION OF REVENUE BILL, 2025 (SENATE BILLS NO. 9 OF 2025)

NOTICE is given that Sen. Ali Ibrahim Roba, Chairperson, Committee on Finance and Budget, intends to move the following amendments to the County Allocation of Revenue Bill, 2025, (Senate Bills No. 9 of 2025), at the committee stage-

SECOND SCHEDULE

THAT the Bill be amended by deleting the Second Schedule and substituting therefor the following new Schedule-

SECOND SCHEDULE

County Government Budget Ceilings on Recurrent Expenditure in Financial Year 2025/26 (Figures in Kenya Shillings)

		County Assembly Ceilings		County Executive Ceilings	
	COUNTY	**FY 2024/25**	**FY 2025/26**	**FY 2024/25**	**FY 2025/26**
1	Baringo	757,858,506	847,469,122	811,330,131	496,161,163
2	Bomet	677,847,307	755,816,719	675,271,762	468,730,626
3	Bungoma	1,019,575,196	1,074,221,694	794,269,934	562,059,982
4	Busia	804,254,206	859,603,045	740,954,156	514,728,802
5	Elgeyo-Marakwet	642,494,863	682,127,598	682,571,452	445,655,740
6	Embu	612,356,235	653,997,909	599,617,223	445,585,855
7	Garissa	805,632,232	1,010,212,868	693,214,915	510,888,235
8	Homa-bay	865,455,765	901,349,007	807,946,650	538,863,664
9	Isiolo	455,851,471	571,957,767	483,811,987	376,492,992
10	Kajiado	739,100,667	797,493,878	705,785,753	459,200,063
11	Kakamega	1,277,560,747	1,440,150,864	954,360,037	631,900,264
12	Kericho	753,482,865	801,439,308	742,119,652	491,924,215

13	Kiambu	1,122,733,276	1,332,680,576	937,949,817	642,094,266
14	Kilifi	811,428,332	871,651,828	732,390,410	528,153,096
15	Kirinyaga	626,637,101	667,134,062	591,357,406	436,378,706
16	Kisii	994,072,293	1,051,143,180	842,938,395	569,351,784
17	Kisumu	862,083,652	993,261,872	720,990,566	522,102,171
18	Kitui	946,077,555	1,025,218,850	1,034,274,047	556,906,939
19	Kwale	625,406,505	667,152,528	561,039,626	447,387,205
20	Laikipia	477,594,112	511,501,082	543,968,003	406,459,778
21	Lamu	466,864,730	502,735,064	439,219,777	373,334,857
22	Machakos	924,156,126	957,194,136	817,384,477	540,775,483
23	Makueni	780,912,038	964,631,315	772,648,310	494,768,774
24	Mandera	825,043,653	917,936,058	709,410,958	511,948,091
25	Marsabit	666,740,178	741,494,088	620,635,223	458,101,332
26	Meru	991,451,371	1,033,230,263	1,046,885,894	565,023,558
27	Migori	907,920,737	936,954,113	803,308,177	538,507,125
28	Mombasa	700,845,894	862,807,953	550,949,872	497,268,190
29	Murang'a	755,814,834	813,710,947	822,212,796	515,207,988
30	Nairobi City	1,596,625,912	1,603,909,510	924,648,890	775,756,999
31	Nakuru	1,034,293,969	1,121,659,233	949,692,125	622,626,699
32	Nandi	727,658,319	811,140,379	829,614,196	492,132,433
33	Narok	834,927,075	878,624,509	715,936,269	499,621,001
34	Nyamira	650,614,404	689,414,409	584,106,355	444,949,706
35	Nyandarua	706,936,676	758,345,693	683,959,845	469,042,680
36	Nyeri	710,551,514	760,288,009	779,895,747	492,365,209
37	Samburu	557,171,977	569,616,860	611,274,116	400,557,424
38	Siaya	710,085,117	759,893,500	701,924,604	491,970,700
39	Taita-Taveta	635,498,816	706,797,720	567,140,475	450,325,811
40	Tana-River	605,987,033	710,218,891	558,967,389	422,272,274
41	Tharaka-Nithi	485,355,131	508,533,605	561,403,884	404,731,372
42	Trans-Nzoia	636,754,015	664,759,854	557,198,937	474,454,626

43	Turkana	770,739,999	863,842,883	704,903,707	510,888,235
44	Uasin-Gishu	727,164,370	887,273,308	623,694,943	498,842,007
45	Vihiga	659,816,891	703,918,304	628,658,777	467,917,374
46	Wajir	784,444,072	992,853,943	791,932,190	502,524,835
47	West-Pokot	637,364,488	699,024,354	743,044,332	447,670,353
	Total	**36,369,242,225**	**39,936,392,660**	**33,756,814,187**	**23,414,610,682**

Dated 14th July, 2025.



Sen. Ali Ibrahim Roba,
Chairperson,
Committee on Finance and Budget.

MINUTES OF THE TWO HUNDRED AND TWENTY-SEVENTH (227TH) MEETING OF THE SENATE STANDING COMMITTEE ON FINANCE AND BUDGET HELD ON FRIDAY, 11TH JULY, 2025 IN COUNTY HALL, GROUND FLOOR BOARDROOM, PARLIAMENT BUILDINGS AT 1.00 P.M.

PRESENT

1. Sen. (Capt.) Ali Ibrahim Roba, EGH, MP - **Chairperson**
2. Sen. Maureen Tabitha Mutinda, MP - **Vice-Chairperson**
3. Sen. Mohamed Faki Mwinyihaji, CBS, MP - Member
4. Sen. Shakila Abdalla Mohamed, MP - Member
5. Sen. Eddy Oketch Gicheru, MP - Member
6. Sen. Mariam Sheikh Omar, MP - Member
7. Sen. Esther Okenyuri, MP - Member

ABSENT WITH APOLOGY

1. Sen. (Dr.) Boni Khalwale, CBS, MP - Member
2. Sen. Richard Momoima Onyonka, MP - Member

SECRETARIAT

1. Mr. Christopher Gitonga - Clerk Assistant
2. Ms. Beverlyne Chivadika - Clerk Assistant
3. Ms. Mitchell Otoro - Legal Counsel
4. Ms. Hamun Mohamed - Researcher
5. Mr. Kiminza Kioko - Fiscal Analyst
6. Mr. Stanley Gikore - Media Relations Officer
7. Mr. Johnstone Simiyu - Audio Officer
8. Ms. Gloria Anyango - Intern

MIN/SEN/SCF&B/1314/2025 PRELIMINARIES

The Chairperson called the meeting to order at 1:10 p.m. This was followed by a word of prayer, and round of introduction.

MIN/SEN/SCF&B/1315/2025 ADOPTION OF THE AGENDA

The agenda was adopted after being proposed by Sen. Eddy Oketch Gicheru, MP, and seconded by Sen. Esther Okenyuri, MP, as listed below-

1. Prayer;
2. Introduction;
3. Adoption of the Agenda;
4. Confirmation of minutes of 219th, 220th, 221st, 222nd, 223rd, 224th, and 225th Sittings;
5. Matters arising from the previous sittings;
6. Consideration and adoption of the reports on-
    a) County Allocation of Revenue Bill, 2025 (Senate Bills No.9 of 2025);
    b) County Governments Additional Allocations (No.2) Bill, 2025 (Senate Bills No.8 of 2025); and
    c) Equalisation Fund Appropriation Bill, 2025 (Senate Bills No.7 of 2025)- *Committee Paper No.143;*
7. Any other Business; and
8. Adjournment and Date of the Next Meeting.

MIN/SEN/SCF&B/1316/2025 CONSIDERATION OF REPORTS ON BILLS-COMMITTEE PAPER NO.143

The Committee reviewed reports on the following Bills-

a) County Allocation of Revenue Bill, 2025 (Senate Bills No.9 of 2025).
b) Equalisation Fund Appropriation Bill, 2025 (Senate Bills No.7 of 2025).
c) Submissions on the County Governments Additional Allocations (No.2) Bill, 2025 (Senate Bills No.8 of 2025).

MIN/SEN/SCF&B/1317/2025 ADOPTION OF REPORTS ON BILLS-COMMITTEE PAPER NO.143

Having considered the stakeholders submissions and draft reports on the County Allocation of Revenue Bill, 2025 (Senate Bills No. 9 of 2025), Equalisation Fund Appropriation Bill, 2025 (Senate Bills No. 7 of 2025), and County Governments Additional Allocations (No. 2) Bill, 2025 (Senate Bills No. 8 of 2025), the Committee-

a) Unanimously adopted the report on the County Allocation of Revenue Bill 2025 (Senate Bills No. 9 of 2025) having been proposed by Sen. Maureen Tabitha Mutinda, MP, and seconded by Sen. Esther Okenyuri, MP, with the recommendation that the Senate approves the Bill with amendment of the Second Schedule to the Bill to reflect adjusted recurrent expenditure ceilings for certain county assemblies: Kakamega, Bungoma, Garissa, Mombasa, Tana River, Uasin Gishu, Wajir, Kiambu, Nandi, Kisumu, Makueni, Kitui, Baringo, Nairobi City, Isiolo, Lamu, Bomet, Kilifi and Taita/Taveta.

b) Unanimously adopted the report on the Equalisation Fund Appropriation Bill, 2025 (Senate Bills No. 7 of 2025) having been proposed by Sen. Maureen Tabitha Mutinda, MP, and seconded by Sen. Mohamed Faki Mwinyihaji, CBS, MP with the recommendation that the Senate approves the Bill with the following amendments-

(i) That, clause 3 of the Bill be amended by deleting the expression "204(1)" substituting with the expression "204(2)". This is because basic services to be provided via Equalization Fund are provided in Article 204(2) of the Constitution.

(ii) That, the Schedule to the Bill be amended in column 2 of item 13 with respect to Kitui County by deleting the word "Kisumu" and substituting with the word "Kitui".

c) Unanimously adopted the report on the County Governments Additional Allocations (No. 2) Bill, 2025 (Senate Bills No. 8 of 2025) having been proposed by Sen. Esther Okenyuri, MP, and seconded by Sen. Mariam Sheikh Omar, MP with the recommendation that the Senate approves the Bill with the following amendments-

(i) Clause 6(3)(b)- Amendments suspending implementation of sections 191A to 191E of the Public Finance Management Act on the Intergovernmental Agreements for FY 2025/2026.

(ii) Introduction of New Schedule to the Bill to provide for additional allocations amounting to Ksh.23,637,782,715 to county governments from Road Maintenance Levy Fund (RMLF). This is in regard to allocations for FY 2024/25 amounting to Ksh.10,522,211,853 and 2025/26 amounting to Ksh.13,115,570,862.

(iii) Amendments to Second Schedule to the Bill to provide an additional Allocations from the Housing Levy Fund to the County Government's Rural and Housing Committees equivalent to Ksh.93,418,251

MIN/SEN/SCF&B/1318/2025 ADJOURNMENT AND DATE OF NEXT MEETING

The meeting was adjourned at 3:30 pm. Next meeting shall be held on Tuesday, 15th July, 2025.

SIGNATURE: ..... **DATE:** 14th July, 2025

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

(CHAIRPERSON)

MINUTES OF THE TWO HUNDRED AND TWENTY-SIXTH (226TH) MEETING OF THE SENATE STANDING COMMITTEE ON FINANCE AND BUDGET HELD ON FRIDAY, 11TH JULY, 2025 IN COUNTY HALL, GROUND FLOOR BOARDROOM, PARLIAMENT BUILDINGS AT 9.30 A.M.

PRESENT

1. Sen. (Capt.) Ali Ibrahim Roba, EGH, MP - **Chairperson**
2. Sen. Maureen Tabitha Mutinda, MP - **Vice-Chairperson**
3. Sen. Mohamed Faki Mwinyihaji, CBS, MP - Member
4. Sen. Shakila Abdalla Mohamed, MP - Member
5. Sen. Eddy Oketch Gicheru, MP - Member
6. Sen. Mariam Sheikh Omar, MP - Member
7. Sen. Esther Okenyuri, MP - Member

ABSENT WITH APOLOGY

1. Sen. (Dr.) Boni Khalwale, CBS, MP - Member
2. Sen. Richard Momoima Onyonka, MP - Member

SECRETARIAT

1. Mr. Christopher Gitonga - Clerk Assistant
2. Ms. Beverlyne Chivadika - Clerk Assistant
3. Ms. Mitchell Otoro - Legal Counsel
4. Ms. Hamun Mohamed - Researcher
5. Mr. Kiminza Kioko - Fiscal Analyst
6. Mr. Stanley Gikore - Media Relations Officer
7. Mr. Johnstone Simiyu - Audio Officer
8. Ms. Gloria Anyango - Intern

MIN/SEN/SCF&B/1309/2025 PRELIMINARIES

The Chairperson called the meeting to order at 9:40 a.m. This was followed by a word of prayer, and round of introduction.

MIN/SEN/SCF&B/1310/2025 ADOPTION OF THE AGENDA

The agenda was adopted after being proposed by Sen. Eddy Oketch Gicheru, MP, and seconded by Sen. Esther Okenyuri, MP, as listed below-

1. Prayer;
2. Introduction;
3. Adoption of the Agenda;
4. Confirmation of minutes of 219th, 220th, 221st, 222nd, 223rd, 224th, and 225th Sittings;
5. Matters arising from the previous sittings;
6. Consideration of Stakeholders submissions on the-
    a) County Allocation of Revenue Bill, 2025 (Senate Bills No.9 of 2025);
    b) County Governments Additional Allocations (No.2) Bill, 2025 (Senate Bills No.8 of 2025); and
    c) Equalisation Fund Appropriation Bill, 2025 (Senate Bills No.7 of 2025)- *Committee Paper No.143;*
7. Any other Business; and
8. Adjournment and Date of the Next Meeting.

MIN/SEN/SCF&B/1311/2025 CONFIRMATION OF MINUTES OF THE PREVIOUS SITTINGS

a) The Minutes of the Two Hundred and Nineteenth (219th) meeting held on Thursday, 5th June, 2025 at 9:00 a.m. were confirmed as a true record of the proceedings of the Committee having been proposed by Sen. Maureen Tabitha Mutinda, MP and seconded by Sen. Mohamed Faki Mwinyihaji, CBS, MP.
b) The Minutes of the Two Hundred and Twentieth (220th) meeting held on Monday, 9th June, 2025 at 9:00 a.m. were confirmed as a true record of the proceedings of the Committee having been proposed by Sen. Esther Okenyuri, MP and seconded by Sen. Eddy Oketch Gicheru, MP.
c) The Minutes of the Two Hundred and Twenty-First (221st) meeting held on Monday, 9th June, 2025 at 10:30 a.m. were confirmed as a true record of the proceedings of the Committee having been proposed by Sen. Eddy Oketch Gicheru, MP and seconded by Sen. Esther Okenyuri, MP.
d) The Minutes of the Two Hundred and Twenty-Second (222nd) meeting held on Monday, 9th June, 2025 at 12 noon were confirmed as a true record of the proceedings of the Committee having been proposed by Sen. Eddy Oketch Gicheru, MP and seconded by Sen. Esther Okenyuri, MP.
e) The Minutes of the Two Hundred and Twenty-Third (223rd) meeting held on Thursday, 12th June, 2025 at 9:00 a.m. were confirmed as a true record of the proceedings of the Committee having been proposed by Sen. Eddy Oketch Gicheru, MP and seconded by Sen. Esther Okenyuri, MP.

f) The Minutes of the Two Hundred and Twenty-Fourth (224th) meeting held on Wednesday, 18th June, 2025 at 9:00 a.m. were confirmed as a true record of the proceedings of the Committee having been proposed by Sen. Eddy Oketch Gicheru, MP and seconded by Sen. Esther Okenyuri, MP.

g) The Minutes of the Two Hundred and Twenty-Fifth (225th) meeting held on Wednesday, 18th June, 2025 at 11:00 a.m. were confirmed as a true record of the proceedings of the Committee having been proposed by Sen. Eddy Oketch Gicheru, MP and seconded by Sen. Esther Okenyuri, MP.

MIN/SEN/SCF&B/1312/2025 CONSIDERATION OF STAKEHOLDERS SUBMISSIONS ON BILLS-COMMITTEE PAPER NO.143

Submissions on the County Allocation of Revenue Bill, 2025 (Senate Bills No.9 of 2025)

1. The Committee considered stakeholders submissions on the Bill from National Treasury and Economic Planning, Council of Governors, Commission on Revenue Allocation, and County Assemblies Forum.
2. Subsequently, the Committee reviewed submissions from 19 County Assemblies- Kakamega, Bungoma, Garissa, Mombasa, Tana River, Uasin Gishu Wajir, Kiambu, Nandi, Kisumu, Makueni, Kitui, Baringo, Nairobi City, Isiolo, Lamu, Bomet, Kilifi and Taita/Taveta- requesting for adjustment of recurrent expenditure budget ceilings for the FY 2025/2026.
3. The Committee observed a disparity between County Assemblies' requests to Commission on Revenue Allocation (CRA) for adjustment of recurrent expenditure budget ceilings and those presented to the Senate for consideration. The Committee resolved that there was a need to engage CRA to streamline the procedure for County Assemblies requesting review of recurrent expenditure ceilings.
4. After examining the County Assemblies' requests, the Committee resolved to approve additional funds totalling Ksh.1,679,000,000 for recurrent expenditure for the following county assemblies to be expended on budget items listed below-

County	**Budget items approved for funding**	
Bungoma	Office Furniture- New buildings	55,000,000
	ICT Infrastructure installation in new building	10,000,000
	Library equipment	15,000,000
	Installation Air Conditioners	2,000,000

	Utilities	8,000,000
	Solar panels installations	15,000,000
	Total	**105,000,000**
Kakamega		
	Purchase of Motor vehicles	40,000,000
	Insurance- Medical &Mortgage	25,000,000
	Staff Car Loan and Mortgage Scheme	80,000,000
	Contingent Liabilities & Arbitration -Court awards	55,000,000
	Total	**200,000,000**
Uasin Gishu		
	County Assembly Strategic Plan	3,000,000
	Refurbishment of County Assemblies and chambers	15,000,000
	Purchase of motor vehicles	25,000,000
	Hansard and audio and ICT equipment	22,000,000
	Operationalization of ward offices	60,000,000
	Total	**125,000,000**
Garissa		
	Staff rationalization	58,000,000
	HR audit requirement	4,000,000
	Office equipment	30,000,000
	General insurance deficit	15,000,000
	Total	**107,000,000**
Tana River		
	Purchase of vehicles	55,000,000
	Procurement & installation of Hansard Equipment	15,000,000
	Office furniture & fittings for 15 ward offices and 10 nominated MCAs	45,000,000
	Medical Insurance Costs	15,000,000
	Total	**130,000,000**
Mombasa		
	Purchase of computers, laptops, printers, photocopiers and office furniture for employees	10,000,000
	Equipping the Library	30,000,000
	Medical cover costs occasioned by non-partisan staff	8,000,000
	Group medical insurance	50,000,000
	Assembly buildings insurance	7,500,000
	Asset Maintenance costs	2,500,000

	Public participation-purchase motor vehicles -VANS	22,000,000
	Total	**130,000,000**
Nairobi		
	Establishment of Broadcasting Unit	15,000,000
	Acquisition of new motor vehicles	20,000,000
	Total	**35,000,000**
Kiambu	Procurement of Hansard System	40,000,000
	Establishment of Broadcasting Unit and media centre	15,000,000
	E-Parliament to improve record management	30,000,000
	Refurbishment of the Assembly Chamber	30,000,000
	Repair and replacement of furniture and fittings	10,000,000
	Total	**125,000,000**
Kitui	Replacement of County Assembly Chamber roof	20,000,000
	Replacement of worn-out vehicles	15,000,000
	Total	**35,000,000**
Kisumu	Furnishing of Assembly debating chamber, speaker and public gallery renovation	20,000,000
	Furnishing of the office of the Speaker and Deputy Speaker	10,000,000
	Furnishing of County Assembly leadership offices	10,000,000
	Furnishing of MCAs offices	30,000,000
	Furnishing of the office of the Clerk and Deputy Clerk	10,000,000
	Furnishing of 5 directors offices	8,000,000
	Furnishing of 16 Heads of Department offices	17,000,000
	Furnishing of reception, security, and lounge Area	20,000,000
	Library and information services	5,000,000
	Hansard, E-Parliament and ICT equipment	70,000,000
	Total	**200,000,000**
Wajir		
	Medical insurance Cost	20,000,000
	Security enhancement	20,000,000
	Motor vehicle maintenance	9,000,000
	Purchase of staff bus and 2 land cruisers	35,000,000
	Automation of new County Assembly's ICT	24,000,000
	Total	**108,000,000**
Makueni		
	E-Assembly infrastructure and digital transformation initiatives	51,000,000

	Oversight and public participation-purchase of motor vehicles	20,000,000
	Asset valuation, tagging and maintenance	16,000,000
	Gratuity arrears of contractual staff	30,000,000
	Maintenance of offices	8,000,000
	Total	**125,000,000**
Isiolo	Restoration of the Assembly and refurbishment of offices	100,000,000
	Total	**100,000,000**
Baringo	Equipping of new offices with furniture	15,000,000
	General repairs and maintenance	5,000,000
	Computers and ICT gadgets	4,000,000
	Total	**24,000,000**
Bomet		
	Insurance of Chamber and Speaker's residence	20,000,000
	Purchase of new vehicles	10,000,000
	Total	**30,000,000**
Nandi	Equipping County Assembly complex and Hansard	25,000,000
	Furniture and fittings for new offices	5,000,000
	Total	**30,000,000**
Lamu	Hansard system	20,000,000
	Solar system	5,000,000
	Rehabilitation of Assembly Head Office	5,000,000
	Total	**30,000,000**
Kilifi	Medical insurance	5,000,000
	Office ICT equipment	5,000,000
	Maintenance motor vehicles and assets	5,000,000
	Security enhancement	5,000,000
	Total	**20,000,000**
Taita/Taveta	Purchase of motor vehicle for public participation	20,000,000
	Total	**20,000,000**
	Grand Total	**1,679,000,000**

Equalisation Fund Appropriation Bill, 2025 (Senate Bills No. 7 of 2025)

1. The Committee considered stakeholders submissions on the Bill from the Council of Governors, Commission on Revenue Allocation, County Assemblies Forum, and Old Pumwani Landlord Community.

2. The Committee observed that as of June 2024, the outstanding arrears to the Fund stood at Ksh.46.5 billion out of the total Fund entitlement of Ksh.59.96 billion. This implied that only Ksh.13.4 billion (22.4%) has been sent to the fund since inception.
3. The Committee resolved to write to National Treasury and Economic Planning to provide information on compliance with the commitment on settlement of Equalization Fund arrears during the meeting scheduled Tuesday, 15th July, 2025, making reference to the commitment letter on Equalization Fund arrears that was submitted to the Committee in the previous meeting.

Submissions on the County Governments Additional Allocations (No.2) Bill, 2025 (Senate Bills No.8 of 2025)

1. The Committee considered stakeholders submissions on the Bill from the National Treasury and Economic Planning, Council of Governors, Commission on Revenue Allocation, County Assemblies Forum, and Institute of Certified Accountants of Kenya (ICPAK).
2. The Committee resolved to amend the Bill -
    a) to include the Conditional allocations from Road Levy Maintenance Fund (RLMF) for FYs 2024/2025 and 2025/2026.
    b) to include the Conditional allocations from Affordable Housing Levy for County Rural and Urban Affordable Housing Committees Bill pursuant to sections 11(4)(c) and 11(5) of the Affordable Housing Act, 2024.
    c) to suspend implementation of sections 191A to 191E of the Public Finance Management Act on the Intergovernmental Agreements provided for in Clause 6(3)(b) of the Bill for FY 2025/2026.
3. Regarding the Conditional Allocation for construction of County Headquarters, the Committee took note of the non-disbursement of the Ksh.338.4 million for FY 2023/24 and non-budgetary provision of the Ksh.523.1 million in FY 2024/25. The Committee resolved to write to National Treasury and Economic Planning to provide information on the status of disbursement of funds for conditional allocation on Construction of County Headquarters when they appear before the Committee on Tuesday, 15th July, 2025.

MIN/SEN/SCF&B/1313/2025 ADJOURNMENT AND DATE OF NEXT MEETING

The meeting was adjourned at 12:30 pm. Next meeting was to be held on Friday, 11th July, 2025 at 1:00 p.m.

SIGNATURE: ...  **... DATE:** 14th July, 2025

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

(CHAIRPERSON

MINUTES OF THE TWO HUNDRED AND TWENTY-FIFTH (225TH) MEETING OF THE SENATE STANDING COMMITTEE ON FINANCE AND BUDGET HELD ON WEDNESDAY, 18TH JUNE, 2025 IN COUNTY HALL, GROUND FLOOR BOARDROOM, PARLIAMENT BUILDINGS AT 11.00 A.M.

PRESENT

1. Sen. (Capt.) Ali Ibrahim Roba, EGH, MP - **Chairperson**
2. Sen. Maureen Tabitha Mutinda, MP - **Vice-Chairperson**
3. Sen. (Dr.) Boni Khalwale, CBS, MP - Member
4. Sen. Mohamed Faki Mwinyihaji, CBS, MP - Member
5. Sen. Eddy Oketch Gicheru, MP - Member
6. Sen. Esther Okenyuri, MP - Member

ABSENT WITH APOLOGY

1. Sen. Shakila Abdalla Mohamed, MP - Member
2. Sen. Richard Momoima Onyonka, MP - Member
3. Sen. Mariam Sheikh Omar, MP - Member

SECRETARIAT

1. Mr. Christopher Gitonga - Clerk Assistant
2. Ms. Beverlyne Chivadika - Clerk Assistant
3. Ms. Lucy Radoli - Legal Counsel
4. Ms. Hamun Mohamed - Researcher
5. Mr. Solomon Alubala - Fiscal Analyst
6. Mr. Stanley Gikore - Media Relations Officer
7. Ms. Rose Ometere - Audio Officer
8. Ms. Gloria Anyango - Intern

IN ATTENDANCE

A. GARISSA COUNTY ASSEMBLY

1. Hon. Abdi Gure - Speaker
2. Hon. Mustaf Ahmed - Deputy Speaker
3. Hon. Abdirahman Ali - MCA

4. Mr. Mahmoud Santur - Clerk
5. Ms. Khadija Nassir - Member, Assembly Public Service Board
6. Mr. Abdiaaz M. Noor - Member, Assembly Public Service Board
7. Mr. Tom Thuku - Finance Officer
8. Mr. Abdalla Ali - Finance Officer

B. TANA RIVER COUNTY ASSEMBLY

1. Hon. Osman Galole - Speaker
2. Mr. Abdulahi Dayib Hussain - Clerk
3. Mr. Nicholas Nyaga - Senior Fiscal Analyst

C. MOMBASA COUNTY ASSEMBLY

1. Hon. Aharub Khatri - Speaker
2. Ms. Christine Mududa - Deputy Clerk
3. Mr. Babu Ali Said - Director of Finance
4. Ms. Lynette Kamadi - Member, Assembly Service Board
5. Ms. Clara Mwachoki - Director of Human Resource
6. Mr. Jilo Kidai - Budget Officer
7. Mr. Bijuma Mohammed Faki - Legal Officer

MIN/SEN/SCF&B/1305/2025 PRELIMINARIES

The Chairperson called the meeting to order at 11:05 a.m. This was followed by a word of prayer, and round of introduction.

MIN/SEN/SCF&B/1306/2025 ADOPTION OF THE AGENDA

The agenda was adopted after being proposed by Sen. Esther Okenyuri, MP, and seconded by Sen. Eddy Oketch Gicheru, MP, as listed below-

1. Prayer;
2. Introduction;
3. Adoption of the Agenda;
4. Meeting with County Assemblies of-
    a) Garissa;
    b) Mombasa; and
    c) Tana river

    to deliberate on the recurrent expenditure budget ceilings for the FY 2025/2026- *Committee Paper No.141;*
5. Any other Business; and
6. Adjournment and Date of the Next Meeting.

MIN/SEN/SCF&B/1307/2025 **MEETING WITH COUTY ASSEMBLIES TO DELIBERATE ON THE RECCURENT EXPENDITURE BUDGET CEILING FOR THE FY 2025/2026**

A. Meeting with County Assembly of Garissa

Upon invitation, the County Assembly of Garissa requested the Committee for an increment over and above the recurrent budget ceiling for FY 2025/2026 by Ksh.167,400,772 to accommodate the following budget items-

a) Pending bills-Ksh. 33,527,850
b) Staff rationalization- Ksh.58,013,922
c) Human resource audit -Ksh.7,859,000
d) Furniture, fittings, equipment-Ksh.48,000,000
e) General insurance Deficit-Ksh.20,000,000

The Chairperson informed the County Assembly that the Committee will not consider their request on pending bills. The County Assembly should budget and utilize the available funds allocated in any given fiscal year

B. Meeting with County Assembly of Tana River

Upon invitation, County Assembly of Tana River made a presentation requesting the Committee for adjustment of recurrent expenditure budget ceiling for FY 2025/26 by Ksh. 277.6 million which will be used to cater for the following budget items-

a) Public participation and oversight costs- Ksh.14.7 million.
b) Training cost -Ksh.12.4 million.
c) Inherited Tax arrears from the County Executive-Ksh.35 million.
d) Purchasing of motor vehicles 8 vehicles inclusive of Speaker's vehicle and 15 motor cycles estimated to cost Ksh.138.5 million.
e) Procurement and installation of Hansard Equipment- Ksh.16 million.
f) Office furniture, fittings for 15 Ward and 10 nominated MCAs offices-Ksh.45 million.
g) Insurance Cost-Ksh.16 million.

C. Meeting with County Assembly of Mombasa

Upon invitation, County Assembly of Mombasa presented that-

a) The Assembly of Mombasa is of the view that the ceiling of Ksh.732,807,426 proposed by the Commission on Revenue Allocation is too low for the proper functionality of the institution for the FY 2025/26.
b) The Assembly made reference to the PFM County Governments Regulation 25(1)(f) which states that *"The approved expenditures of a county assembly shall not exceed*

seven per cent of the total revenues of the county government or twice the personnel emoluments of that county assembly, whichever is lower."

c) The County Assembly's budget has always been below these two parameters as set out in the law. In this regard-
   i. In FY 2022/23, total allocation to the Assembly was Ksh.674,783,021, which was 4.93% of the total revenue of Ksh.13.7 billion. Personnel emoluments stood at Ksh.375,697, 221. The Assembly accrued pending bills amounting Ksh.10,11,103.
   ii. In FY 2023/24, total allocation to the Assembly was Ksh.837,169,783, which was 5.71% of the total revenue of Ksh.14.7 billion. Personnel emoluments stood at Ksh.437,102,476. The Assembly accrued pending bills amounting Ksh.1,790,990.
   iii. In FY 2024/25, total allocation to the Assembly was Ksh.700,845,894, which was 4.05% of the total revenue of Ksh.17.36 billion. Personnel emoluments stood at Ksh.479,727, 228. The Assembly estimates to accrue pending bills amounting Ksh.88,940,400.

d) The Assembly petitioned the Committee to reinstate the Kshs.72million that was reduced from the recurrent expenditure ceiling in FY2024/25 to enable the Assembly to pay accrued pending bills.

e) The 7% of the total proposed revenue in FY 2025/2026 for the County Government of Ksh.14,630,000,000 would be Ksh. 1,024,100,000. Double the personal emolument of the County Assembly, the proposed amount would be 959,454,456 (Ksh.479,727,228 x 2).

f) The Assembly petitioned the Committee that, pursuant to the law, the lower figure would be Ksh. 959,454,456, and requested they be allocated in order to effectively discharge their mandate.

Following deliberations, Mombasa County Assembly was requested to revise their document on revenues Committee and submit on or before Thursday, 19th June, 2025.

MIN/SEN/SCF&B/1308/2025 ADJOURNMENT AND DATE OF NEXT MEETING

The meeting was adjourned at 12:30 pm. Next meeting shall be by notice.

SIGNATURE: …… **DATE:** 11th July, 2025

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

(CHAIRPERSON

MINUTES OF THE TWO HUNDRED AND TWENTY-FOURTH (224TH) MEETING OF THE SENATE STANDING COMMITTEE ON FINANCE AND BUDGET HELD ON WEDNESDAY, 18TH JUNE, 2025 IN COUNTY HALL, GROUND FLOOR BOARDROOM, PARLIAMENT BUILDINGS AT 9.00 A.M.

PRESENT

1. Sen. (Capt.) Ali Ibrahim Roba, EGH, MP - **Chairperson**
2. Sen. Maureen Tabitha Mutinda, MP - **Vice-Chairperson**
3. Sen. (Dr.) Boni Khalwale, CBS, MP - Member
4. Sen. Mohamed Faki Mwinyihaji, CBS, MP - Member
5. Sen. Eddy Oketch Gicheru, MP - Member
6. Sen. Esther Okenyuri, MP - Member

ABSENT WITH APOLOGY

1. Sen. Richard Momoima Onyonka, MP - Member
2. Sen. Shakila Abdalla Mohamed, MP - Member
3. Sen. Mariam Sheikh Omar, MP - Member

SECRETARIAT

1. Mr. Christopher Gitonga - Clerk Assistant
2. Ms. Beverlyne Chivadika - Clerk Assistant
3. Ms. Lucy Radoli - Legal Counsel
4. Ms. Hamun Mohamed - Researcher
5. Mr. Solomon Alubala - Fiscal Analyst
6. Mr. Stanley Gikore - Media Relations Officer
7. Ms. Rose Ometere - Audio Officer
8. Ms. Gloria Anyango - Intern

IN ATTENDANCE

BUNGOMA COUNTY ASSEMBLY

1. Hon. Emmanuel Situma - Speaker
2. Mr. Charles Wafula - Clerk of the Assembly
3. Mr. Symon Walukama - Principal Finance Officer
4. Mr. Antony Mulati - Finance Officer
5. Mr. Ariel Wekesa - ICT Officer

6. Mr. Cleophas Obilo - Works Officer
7. Mr. Moses Nyongesa - PA to the Speaker
8. Ms. Carolynne Wamalwa - Ag. Principal Clerk Assistant
9. Mr. Eric Ngobilo - Protocol and Communication Officer
10. Mr. Robert Mumbwali - Seargeant-At-Arms

KAKAMEGA COUNTY ASSEMBLY

1. Hon. James Namatsi - Speaker/Chair CASB
2. Hon. Elphas Shilosio - MCA/ Vice-Chair CASB
3. Hon. Nasoro Rashid - MCA/Member CASB
4. Hon. (Dr.) Harriet Ibala - MCA/Member CASB
5. Hon. Boniface Akosi - Member, CASB
6. Hon. Boniface Osotsa - MCA
7. Dr. Donald Manyala - Clerk of the Assembly
8. Ms. Beatrice Ilavonga - Director, Finance and Accounting Services
9. CPA. Mwalati Solomon - Fiscal Analyst
10. Ms. Judith Donde - Senior Human Resource Officer
11. Paul Buluma - Principal Clerk Assistant
12. Ramadhan Mohammed - Principal Clerk Assistant
13. Mr. Erica Wangila - Deputy Chief Sergeant

UASIN GISHU COUNTY ASSEMBLY

1. Hon. Philip Muigei - Speaker
2. Hon. Boroswa Mary - MCA
3. Hon. Isaac Kemboi - MCA
4. Hon. Moses Kebenei - MCA
5. Dr. Paul Murgor - Board Member
6. Ms. Stella Bett - Board Member
7. Mr. Shadrack Choge - Clerk
8. Mr. Peter Ouyo - Principal Fiscal Analyst
9. Mr. Elvis Turus - Finance Officer

MIN/SEN/SCF&B/1301/2025 PRELIMINARIES

The Chairperson called the meeting to order at 9:30 a.m. This was followed by a word of prayer, and round of introduction.

MIN/SEN/SCF&B/1302/2025 ADOPTION OF THE AGENDA

The agenda was adopted after being proposed by Sen. Esther Okenyuri, MP, and seconded by Sen. Eddy Oketch Gicheru, MP, as listed below-

1. Prayer;
2. Introduction;

3. Adoption of the Agenda;
4. Meeting with County Assemblies of-
    a) Bungoma;
    b) Kakamega; and
    c) Uasin Gishu

    to deliberate on the recurrent expenditure budget ceilings for the FY 2025/2026- *Committee Paper No.141;*
5. Any other Business; and
6. Adjournment and Date of the Next Meeting.

MIN/SEN/SCF&B/1303/2025 **MEETING WITH COUTY ASSEMBLIES TO DELIBERATE ON THE RECCURENT EXPENDITURE BUDGET CEILING FOR THE FY 2025/2026**

A. Meeting with County Assembly of Bungoma

Upon invitation, the County Assembly of Bungoma presented as follows-

a) The County Assembly is facing serious financial constraints in its effort to carry out its mandates as provided for in law.
b) In the FY 2024/25, the revised County Allocation of Revenue Act, 2024 allocated Bungoma County Assembly recurrent budget ceiling of Ksh.1,019,575,196 while the CRA recommended Ksh.969,221,694 for FY 2025/2026.
c) The County Assembly requested for enhancement of the recurrent expenditure budget ceiling for FY 2025/26 by Ksh.108,000,000 to cater for the following-
    i. Purchase of furniture for office committee room, auditorium and boardrooms in new buildings-Ksh.57,000,000.
    ii. ICT infrastructure (CCTV cameras and computer UPS)- Ksh.10,000,000.
    iii. Purchase of library equipment (furniture, e-library software, licences, reading, materials)-Ksh.15,000,000.
    iv. Installation of air conditioners and fun in the new building-Ksh.2,000,000.
    v. Enhancement of allocation towards costs of utilities-Ksh.9,000,000.
    vi. installation of solar panel in the administration block and chambers to enhance energy efficiency-Ksh.15,000,000.
d) The Assembly further submitted that the State Department of Public Works estimated the cost of completing the Speaker's official residence at Ksh.25,468,777 to build perimeter wall, servant quarter, sewer line, septic tank, borehole and other utilities. The initial construction ceiling awarded was Ksh.35 million, which was used to acquire land and construction of the residence.
e) In view of the above, the County Assembly submitted that its recurrent ceiling for the FY 2025/2026 be enhanced to Ksh.1,077,221,694.

The Committee requested the Assembly to submit to the Committee the Bill of Quantities (BQ) for the completion of the speaker's residence on or before, Thursday, 19th June, 2025.

B. Meeting with County Assembly of Kakamega

Upon invitation, the County Assembly of Kakamega presented as follows-

a) Assembly requested for an enhanced budget ceiling of Ksh.1,980,175,576, comprising of Ksh.745,074,656 for Personnel Emoluments, Ksh.1,235,100,920 for Operations and Maintenance (O&M), and a one-off special funding allocation of Ksh.542,287,438 to address contingent liabilities.

b) The proposed allocation for Personnel Emoluments in FY 2025/26 of Ksh. 745,074,656 reflects an increase of Ksh.33,582,209 over the FY 2024/25 allocation of Ksh.711,492,447, driven by statutory and mandatory obligations-

   i. Revised remuneration as per Salaries and Remuneration Commission (SRC) circulars, annual salary increments, allowances and gratuity for MCAs, County Assembly staff and the County Assembly Service Board (CASB) Secretariat and Audit Committee.

   ii. Social Health Insurance Fund (SHIF), Affordable Housing Levy (AHL), Increased NSSF Contributions.

c) The proposed O&M budget for FY 2025/26 of Ksh. 1,235,100,920 reflects an increase by Kshs.463,870,200 over the FY 2024/25 budget of Ksh. 566,068,300, used to address critical operational needs, including public participation, vehicle acquisition, training, and other essential components.

d) Key Components of O&M Budget-

   i. Public Participation- The allocation for FY 2024/25 is Ksh.56,000,000 while the proposed allocation in FY 2025/26 is Ksh.289,400,000, a variance of Ksh. 233,400,000.

   ii. Purchase of motor vehicles -Ksh. 60,000,000.

   iii. Training-Ksh. 69,140,200.

   iv. Insurance-Ksh. 100,300,000.

   v. Bunge Mashinani-Ksh. 15,780,000.

   vi. Daily Subsistence Allowance (DSA)-Ksh. 60,000,000 to cater for compliance training for staff on mandatory systems and emerging policies/programs, including iHRIS, Accrual Accounting, IFMIS, CBK online banking, eGP and performance management received as government directives.

e) In addition to the enhanced recurrent budget, the Assembly requested for a one-off allocation of Ksh. 542,287,438 to address critical financial obligations and staff welfare needs-

   i. Staff Car Loan and Mortgage Scheme Fund-Ksh.100,000,000.

   ii. Contingent Liabilities of Ksh. 442,287,438 broken down as-

      - KRA penalty and interest -Ksh. 32,145,976
      - Arbitration award: Neelcon Construction Services-Ksh.159,465,434

- Sensei Capital Limited-Ksh. 52,484,260
- Scope Design Systems-Ksh. 135,479,935
- Family Bank salary overdraft demand and penalty-Ksh. 41,395,207
- Lapfund accrued interest-Ksh. 21,316,626

Following deliberations, Kakamega County Assembly was asked to revise their document on the distance for Member's mileage and submit on or before Thursday, 19th June,2025.

C. Meeting with County Assembly of Uasin Gishu

Upon invitation, the County Assembly of Uasin Gishu presented as follows-

a) In FY 2025/26, the Assembly has been allocated Ksh.762,248,662 up by 5% from Ksh.727,157,536 meant to cater for inflation.
b) The County Assembly requested for enhancement of recurrent budget ceiling for FY 2025/26 by Ksh.225,581,025 to cater for the following-
    i. Staff promotion-Ksh.10 million.
    ii. Develop County Assembly Strategic Plan-Ksh.5 million.
    iii. Recruitment of senior officers-Ksh.5 million.
    iv. Refurbishment of County Assembly Offices and Chamber-Ksh.18 million.
    v. Purchase of two Motor Vehicles-Ksh.28 million.
    vi. Hansard, audio and ICT equipment -Ksh.22 million.
    vii. Pending bills-Ksh.67,531,029.
    viii. Operationalization of 30 Ward offices-Ksh.70,050,000.

The Chairperson informed the County Assembly that the Committee will not consider their request on pending bills. The County Assembly should budget and utilize the available funds allocated in any given fiscal year.

MIN/SEN/SCF&B/1304/2025 ADJOURNMENT AND DATE OF NEXT MEETING

The meeting was adjourned at 10:50 a.m. Next meeting shall be held on Wednesday, 18th June, 2025 at 11:00 a.m.

SIGNATURE: ...  **.....** **DATE: ..11/07/2025.....**

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

(CHAIRPERSON)

REPUBLIC OF KENYA

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REF: IGFR/SG/01/B (78)

9TH JULY 2025

J.M. Nyegenye, CBS
Clerk of the Senate
Parliament Buildings
NAIROBI.

Dear Clerk

RE: INVITATION TO SUBMIT VIEWS ON BILLS REFERRED TO THE SENATE STANDING COMMITTEE ON FINANCE AND BUDGET

Your letter Ref. **SEN/DSEC/F&B/2025/092(g)** dated **30th June 2025** on the above subject matter refers.

The letter has invited the National Treasury, pursuant to the provisions of Article 118 and the Standing Order 145 of the Senate Standing Orders to submit any representations it may have on the Equalization Fund Appropriation Bill, 2025 (Senate Bills No. 7 of 2025), the County Governments Additional Allocation (No. 2) Bill, 2025 (Senate Bills No.8 of 2025) and the County Allocation of Revenue bill, 2025 (Senate Bills No.9 of 2025) which were read a First Time in the Senate on Friday, 27th June 2025. Thereafter, the Bills stood committed to the Standing Committee on Finance and Budget for consideration.

The National Treasury has reviewed the published Bills against National Treasury legislative proposals submitted to Parliament as well as National Government Appropriations Act for FY 2025/26.

The purpose of this letter, therefore, is to submit National Treasury's views on the Bills mentioned above for your consideration and necessary action (*see attached*).

Yours

HON. FCPA JOHN MBADI NG'ONGO, EGH
CABINET SECRETARY

REPUBLIC OF KENYA
THE NATIONAL TREASURY

NATIONAL TREASURY COMMENTS ON THE COUNTY ALLOCATION OF REVENUE BILL, 2025 (SENATE BILLS NO.9 OF 2025) AND THE COUNTY GOVERNMENTS ADDITIONAL ALLOCATIONS (NO. 2) BILL, 2025 (SENATE BILLS NO.8 OF 2025)

1. COUNTY ALLOCATION OF REVENUE BILL (CARB) 2025.

Article 218 of the Constitution requires that a Division of Revenue Bill (DORB) and a County Allocation of Revenue Bill (CARB) are introduced in Parliament at least two months before the end of each financial year to provide for vertical and horizontal revenue sharing respectively. The CARB further facilitates the transfer of allocations made to Counties under the CARB from Consolidated Fund to the respective County Revenue Fund.

i. That National Treasury submitted to Parliament – in February 2025 – a draft Division of Revenue Bill (DORB) 2025 and County Allocation of Revenue Bill (CARB) 2025 for FY 2025/26, allocating Ksh.**405.01 billion** as equitable share of revenue to County Governments. We however note that, the published CARB 2025 *(Senate Bills No.9 of 2025)* provides for an allocation of **KSh. 415.00 billion as** equitable share of revenue to County Governments in the FY 2025/26 from base allocation of **KSh. 387.43 billion** in FY 2024/25 translating to an increase of **KSh. 27.57 billion**. We note that the allocation of **KSh. 415.00 billion as** equitable share of revenue to County Governments in the published CARB 2025 for FY 2025/26 is consistent with the published DORB, 2025. The National Treasury notes the net increase of **KSh. 9.99 billion** in equitable share of revenue to County Governments from the initial legislative proposal submitted to Parliament.

ii. The CARB, 2025 submitted to Parliament in February 2025 allocated equitable share of revenue among the 47 County Governments in accordance with the *Third Basis* for horizontal revenue sharing among counties which was the most recently approved by Parliament as at February 2025. We note that the published CARB, 2025 (Senate Bills No.9 of 2025) has allocated the equitable share of revenue to the County Governments using the *Fourth Basis* for horizontal revenue sharing Counties approved by the Parliament in June 2025. The National Treasury take further cognizance that Parliament has provided **KSh 4.46 billion** to cushion twelve (12) disadvantaged counties through the Affirmative Action Allocation. However, no explanation has been provided on the selection of 12 Counties in *Fourth Basis* for horizontal revenue.

It should be noted that the county equitable share of revenue was not factored in the aggregate expenditure budget for FY 2025/26 approved by the National Assembly. This may necessitate either a reduction of the National Government expenditure budget for FY 2025/26 or increase in government borrowing thus making Kenya's debt position worse off.

iii. Article 203(2) of the Constitution requires that *not less than 15 per cent of all revenue* collected by the National Government shall be allocated as equitable share of revenue to County Governments and that the 15 per cent of all revenue collected by the National Government shall be calculated based on the *most recent and audited accounts of revenue received, as approved by the National Assembly*. The proposed **Ksh. 405.01 billion** in the CARB, 2025 submitted by the National Treasury to Parliament was equivalent of **25.8 per cent** of **Ksh. 1,570.56 billion** audited and approved actual sharable revenue for FY 2020/21 which were the most recent as at February 2025. The National Treasury notes that the National Assembly has since approved **Ksh. 1,920.43 billion** as audited revenue receipts for FY 2021/22. Therefore, the proposed **Ksh. 415.00 billion** in the published CARB, 2025 translates to **21.6 per cent** of **Ksh. 1,920.43 billion** approved audited revenue receipts for FY 2021/22 that is above 15 per cent minimum constitutional threshold. The National Treasury therefore concurs on the use of the most recently approved and audited actual revenue for FY 2021/22 to determine the equitable revenue share for Counties.

2. COUNTY GOVERNMENTS ADDITIONAL ALLOCATION (NO. 2) BILL (CGAAB) 2025

Article 202(2) provides that Counties may be allocated additional revenue from the share of National Government revenue. The National Treasury has reviewed the published *County Governments Additional Allocation (No.2) Bill, 2025 (Senate Bills No.8 of 2025)* against legislative proposals on the Bills submitted by the National Treasury to Parliament in February 2025 and observe that;

i. The First Schedule of the published CGAAB 2025 contains **Ksh. 11.5 million** unconditional additional allocations financed from court fines emanating from contravention of County Legislations, being court fines collected in FY 2023/24 and **Ksh. 2.93 billion** unconditional additional allocations financed from the 20 per cent share of Mineral Royalties, being arrears from FY 2016/17 to FY 2021/22. This is a cumulative total of **Ksh. 2.95 billion** for unconditional allocations to County Governments. This is well aligned with the legislative proposal by the National Treasury submitted to Parliament in February 2025 as well National Government Appropriations for FY 2025.

ii. The Second Schedule of the published CGAAB 2025 provides for **Ksh. 1,759,101,729** conditional additional allocations for payment of Phase II salary arrears to doctors working in County Governments.

However, the National Government has appropriated for **Ksh. 1,750,000,000** towards payment of Phase II salary arrears to doctors working in County Governments occasioning a deficit of **Ksh. 9,101,729.** In this regard we advise Parliament to revise this allocation to align with Ksh. **1,750,000,000** in the National Government Appropriations for FY 2025/26.

iii. The conditional additional allocations of **Ksh. 3,234,930,000** for Community Health Promoters (CHPs) Programme, conditional additional allocations of **Ksh. 454,000,000** for Supplement for Construction of County Headquarters and **Ksh. 4.50 billion** conditional additional allocations for County Aggregated Industrial Parks (CAIPs) Programme are well aligned with the legislative proposal by the National Treasury submitted to Parliament in February 2025.

iv. The Third Schedule of the published CGAAB 2025 contains a cumulative allocation amounting to **Ksh. 56.91 billion** conditional additional allocations financed from proceeds of loans and grants from Development Partners for FY 2025/26. We note that this is aligned with CGAAB, 2025 for FY 2025/26 in the legislative proposal by National Treasury submitted to Parliament in February 2025 and the National Government Appropriations for FY 2025/26.

v. The National Treasury excluded allocations under Road Maintenance Levy Fund (RMLF) from the proposed CGAAB 2025 due to an ongoing court case affecting RMLF, then. As you are aware High Court judgement – *in the Petition involving Issa Elanyi Chemao and others vs National Assembly (Case Number HCCHRPET/E423/2024) dated 16th August 2024* – declared that *the National Assembly's decision on 28th September 2023 to exclude counties from RMLF funds was illegal, unconstitutional, null and void.* In this regard, Parliament may consider inclusion of additional allocations from the Road Maintenance Levy Fund into the Second Schedule of the CGAAB, 2025 and in accordance with allocation criteria that may be guided by the Kenya Roads Board who is the Fund Administrator.

vi. Additionally, Section 11(4) (c) of the Affordable Housing Act, 2024 stipulates that the Affordable Housing Board shall allocate out of the Fund "***not less than point five (0.5%) percent***" to the County Rural and Urban Affordable Housing Committees for their administration, as may be approved by the Cabinet Secretary for the National Treasury. Furthermore, Section 11(5) of the Act requires that these funds shall be appropriated as a **conditional grant** to County Governments.

In this regard, the Cabinet Secretary for the National Treasury – vide letter IGFR/AHP/01/A (11) dated 26th May 2025 – communicated the approval of **Ksh. 93,418,251** to the State Department for Housing and Urban Development being 0.5 percent of the total **Ksh. 18,683,650,121** audited receipts from Housing Levy in FY 2023/24 as a conditional allocation to be shared equally among the 47 County Rural and Urban Affordable Housing Committees for the FY 2025/26 *(copy attached)*. We advise that Parliament considers this allocation under CGAAB 2025 based on schedules provided by State Department for Housing and Urban Development.

HON.FCPA JOHN MBADI NG'ONGO, EGH
CABINET SECRETARY

LEGISLATIVE MEMORANDUM ON THE COUNTY ALLOCATION OF REVENUE BILL, 2025 (SENATE BILLS NO. 9 OF 2025)

TO

THE SENATE STANDING COMMITTEE ON FINANCE AND BUDGET

FROM

THE COUNCIL OF GOVERNORS

THE COUNCIL OF GOVERNORS,

In recognition of the fact that sovereign power of the state is exercised at two levels of government, that is, the National Government and the County Governments, whose distinctness is recognized by Article 6 (2);

In further recognition of the need to ensure that all legislation is cognizant of devolved governments; and

Aware of the need for coordinated action between the National and County Governments to ensure that legislation properly respond to the key issues, and further reflects the spirit and purpose of devolution.

Having reviewed the County Allocation of Revenue Bill, 2025 (Senate Bills No.9 of 2025), the Council of Governors on behalf of the 47 County Governments submits the proposals highlighted herein below for consideration:

A. GENERAL COMMENTS

The Council of Governors, on behalf of the 47 Counties, appreciates the Senate for the continued support of devolution, the Counties and their governments. Specifically, the Council is grateful for the Senate's push to increase the Counties' equitable share of revenue from **Ksh.387.425 billion to Ksh.415 billion.** The Council assures the Senate of continued collaboration for the betterment of our Counties.

However, we note that e the County Assemblies recurrent expenditure ceilings have been enhanced by Kshs.1,888,150,435 while those of the County Executives have been reduced by Kshs.10,342,203,506 without any prior information or notification to Counties on the justification. The over Kshs.10 billion reduction on County Executives budget ceilings despite an increase in equitable share by Kshs.28 billion is unwarranted and unjustified. We therefore urge the Senate to review the ceilings for County Executives to a minimum of FY 2024/25's ceilings to ensure continuity of services.

B. SPECIFIC CONCERNS

The Council proposes the following specific amendment to the County Allocation of Revenue Bill, 2025:

Section	Provision	CoG's Proposal	Rationale/Justification
Clause 5 SECOND SCHEDULE	5. The budget ceilings for recurrent expenditure for county governments for the financial year 2025/2026 shall be as set out in the Second Schedule.	The Bill is amended by deleting the Second Schedule therefore and replacing it with the schedule below;	The reduction of the Executives' ceilings is unjustified and will affect the Counties' budget implementation, especially for the operations and maintenance and training costs.

SECOND SCHEDULE

County Government Budget Ceilings on Recurrent Expenditure in Financial Year 2025/26 (Figures in Kenya Shillings)					
		County Assembly Ceilings		**County Executive Ceilings**	
	COUNTY	**FY 2024/25**	**FY 2025/26**	**FY 2024/25**	**FY 2025/26**
1	Baringo	757,858,506	823,469,122	811,330,131	**811,330,131**
2	Bomet	677,847,307	725,816,719	675,271,762	**675,271,762**
3	Bungoma	1,019,575,196	969,221,694	794,269,934	**794,269,934**
4	Busia	804,254,206	859,603,045	740,954,156	**740,954,156**
5	Elgeyo-Marakwet	642,494,863	682,127,598	682,571,452	**682,571,452**
6	Embu	612,356,235	653,997,909	599,617,223	**599,617,223**
7	Garissa	805,632,232	903,212,868	693,214,915	**693,214,915**

8	Homa-bay	865,455,765	901,349,007	807,946,650	807,946,650
9	Isiolo	455,851,471	471,957,767	483,811,987	483,811,987
10	Kajiado	739,100,667	797,493,878	705,785,753	705,785,753
11	Kakamega	1,277,560,747	1,240,150,864	954,360,037	954,360,037
12	Kericho	753,482,865	801,439,308	742,119,652	742,119,652
13	Kiambu	1,122,733,276	1,207,680,576	937,949,817	937,949,817
14	Kilifi	811,428,332	851,651,828	732,390,410	732,390,410
15	Kirinyaga	626,637,101	667,134,062	591,357,406	591,357,406
16	Kisii	994,072,293	1,051,143,180	842,938,395	842,938,395
17	Kisumu	862,083,652	793,261,872	720,990,566	720,990,566
18	Kitui	946,077,555	990,218,850	1,034,274,047	1,034,274,047
19	Kwale	625,406,505	667,152,528	561,039,626	561,039,626
20	Laikipia	477,594,112	511,501,082	543,968,003	543,968,003
21	Lamu	466,864,730	472,735,064	439,219,777	439,219,777
22	Machakos	924,156,126	957,194,136	817,384,477	817,384,477
23	Makueni	780,912,038	839,631,315	772,648,310	772,648,310
24	Mandera	825,043,653	917,936,058	709,410,958	709,410,958
25	Marsabit	666,740,178	741,494,088	620,635,223	620,635,223
26	Meru	991,451,371	1,033,230,263	1,046,885,894	1,046,885,894
27	Migori	907,920,737	936,954,113	803,308,177	803,308,177
28	Mombasa	700,845,894	732,807,953	550,949,872	550,949,872
29	Murang'a	755,814,834	813,710,947	822,212,796	822,212,796
30	Nairobi City	1,596,625,912	1,568,909,510	924,648,890	924,648,890
31	Nakuru	1,034,293,969	1,121,659,233	949,692,125	949,692,125
32	Nandi	727,658,319	781,140,379	829,614,196	829,614,196
33	Narok	834,927,075	878,624,509	715,936,269	715,936,269
34	Nyamira	650,614,404	689,414,409	584,106,355	584,106,355

35	Nyandarua	706,936,676	758,345,693	683,959,845	683,959,845
36	Nyeri	710,551,514	760,288,009	779,895,747	779,895,747
37	Samburu	557,171,977	569,616,860	611,274,116	611,274,116
38	Siaya	710,085,117	759,893,500	701,924,604	701,924,604
39	Taita-Taveta	635,498,816	686,797,720	567,140,475	567,140,475
40	Tana-River	605,987,033	580,218,891	558,967,389	558,967,389
41	Tharaka-Nithi	485,355,131	508,533,605	561,403,884	561,403,884
42	Trans-Nzoia	636,754,015	664,759,854	557,198,937	557,198,937
43	Turkana	770,739,999	863,842,883	704,903,707	704,903,707
44	Uasin-Gishu	727,164,370	762,273,308	623,694,943	623,694,943
45	Vihiga	659,816,891	703,918,304	628,658,777	628,658,777
46	Wajir	784,444,072	884,853,943	791,932,190	791,932,190
47	West-Pokot	637,364,488	699,024,354	743,044,332	743,044,332
	Total	**36,369,242,225**	**38,257,392,660**	**33,756,814,187**	33,756,814,187

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PUBLIC SERVICE

COMMISSION ON REVENUE ALLOCATION

REF: CRA/ADM/SEN/02 Vol. III (133) **DATE:**2nd July 2025

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04 JUL 2025
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J.M.Nyegenye, CBS
Clerk of the Senate
Parliament Buildings
P.O. Box 41842-00100
NAIROBI

Dear Nyegenye

RE: SUBMISSION OF VIEWS ON BILLS REFERRED TO THE STANDING COMMITTEE ON FINANCE AND BUDGET

The Commission acknowledges receipt of your letter reference number SEN/DSEC/F&B/2025/092 (h) dated 30th June, 2025. The letter invited the Commission to submit its views on the following Bills: the Equalisation Fund Appropriation Bill, 2025 (Senate Bills No. 7 of 2025); the County Governments Additional Allocations (No. 2) Bill, 2025 (Senate Bills No. 8 of 2025) and the County Allocation of Revenue Bill, 2025 (Senate Bills No. 9 of 2025).

The Commission has reviewed the Bills and wishes to submit a memorandum with the comments attached herein as Appendix I. Also attached, find the Kenya Roads Board allocations from the RMLF to the county governments.

Thank you for your continued cooperation.

Yours sincerely,

CPA. Roble Said Nuno
Ag. Commission Secretary/CEO

Encl:

(2) DDSEC (BL)
Kindly deal
08/07/202

(1) DSEC
DLG
kindly deal-
07/07/2025

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DIRECTOR COMMITTEE SERVICES
(DSEC)

(3) Mr. Gitonga.
Kindly deal
08/07/20

Appendix I

Promoting an Equitable Society

MEMORANDUM ON BILLS REFERRED TO THE SENATE STANDING COMMITTEE ON FINANCE AND BUDGET

1. Equalisation Fund Appropriation Bill, 2025

No.	Provision of the Bill	Issue	Proposal	Justification
1.	Section 2: Issue of monies out of the Equalisation Fund	The Equalisation Fund Secretariat may issue the sum of Kenya Shillings sixteen billion, eight hundred million, being the **allocation for FY 2025/26,** out of the Equalisation Fund and apply it towards the supply granted for the service of the year ending on the 30th June, 2026	Further clarity is required on the sum total of Kenya Shillings sixteen billion, eight hundred million (Ksh16,800,000,000) allocated to the fund which is at variance with the allocations provided in the Division of Revenue Bill, 2025 • The DoRB, 2025 provides for a total allocation to the Equalisation Fund of Ksh. 10,589,554,076 of which: Ksh.7,852,814,125 is equivalent to 0.5% of FY 2020/21 account of revenue and, • Arrears of Ksh. 2,736,739,351	The Bill need to define the allocation to the Equalisation Fund of Ksh. 6,210,445,924, which is over and above the DoRB provision of Ksh. 10,589,554,076. The Commission notes that previous Equalisation Fund Appropriation Acts provide that approval granted shall continue in force until all the projects identified are completed. In this case, the previous Acts do not lapse until all the money is spent.
2.	Schedule S2: Allocation to beneficiary counties from the Equalisation Fund	The Bill allocates the Equalisation Fund development expenses at the constituency level	The Bill to introduce a column further allocating the Equalisation Fund expenses at the ward level	The Second Policy identifying marginalised areas provided for an implementation framework of the Equalisation Fund through the Project Implementation Units (PIUs) at the Divisional level-currently Ward level.

2. County Government Additional Allocations Bill, 2025

No.	Provision of the Bill	Issue	Proposal	Justification
1.	Section 2: Interpretation of the Bill	The meaning of additional allocation has excluded the unconditional allocations to county governments from court fines and mineral royalties	Include the unconditional allocations to county governments from court fines and mineral royalties in the meaning of additional allocation	Unconditional allocations to county governments from court fines and mineral royalties are provided in the Bill in the First Schedule
2.		Non-inclusion of the Road Maintenance Levy Fund (RMLF) in the Bill	The Senate to consider including the RMLF allocation to the county governments in the Bill for the financial year 2025/26 based on 15 percent estimate by the Kenya Roads Board, as the Fourth Schedule	The judgement on case number: HCCHRPET/E423/2024 ruled as follows with respect to the RMLF: i. A declaration that the decision of the National Assembly dated 28th September 2023 to unilaterally remove and/or fail to provide for the County Governments as beneficiaries of funds of the Road Maintenance Levy Fund ('RMLF') in the financial year 2024/2025 and 2025/2026 and its further decision of 13th August 2024 to further remove County Governments as beneficiaries of Kshs. 10,522,211,853.00 conditional grants from funds derived from Road Maintenance Levy Fund ('RMLF' in the financial year 2024-2025- amounts to a threat to undermine devolution and is thus unconstitutional for violating Article 10, 118, 186 and Section 18 of Part I of Fourth Schedule of the Constitution.

No.	Provision of the Bill	Issue	Proposal	Justification
				ii. A declaration that any appropriation of funds from Road Maintenance Levy Fund (RMLF) that does not provide for the county governments as beneficiaries of the RMLF undermines the principles of devolution, is unconstitutional, unenforceable, illegal null and void. iii. Notwithstanding the fact that there is an appeal on the court ruling on RMLF, the Kenya Roads Board disbursed Ksh 3,662,774,150 from the RMLF to the county governments on the 17th June 2025. (attached)
3.	Section 3(a), line 2	Despite reference to Article 202(2), Section 3(a) has not specified the additional allocation that it refers to	Add after... *additional allocation*... 'from the national government's share of revenue' after allocation	For clarity
5.	Section 5(2), line 5	Citation of Public Finance Management Act 2012 is incomplete	Insert '2012' after Act	For clarity
6.	Section 6(1)(a), line 1	The noun 'doctor' is incorrectly singularised	Replace "doctor' with the plural possessive form doctors'	Editorial
7.	Section 5(1)(a)	Section 5(1)(a) indicates that proceeds of court fines are set out on Column A of the First Schedule	The correct reference column for proceeds of court fines is **Column B** of the First Schedule	Editorial

No.	Provision of the Bill	Issue	Proposal	Justification
		However, Column A of First Schedule on page 138 sets out the total unconditional additional allocation to county governments for FY 2024/25		
8.	Section 5(1)(b)	Section 5(1)(b) makes wrong reference to Column B	The correct reference is Column C	Editorial
9		Sections 6(1)(a) to (d) make wrong references to Columns A to D of the Second Schedule respectively	The correct column referencing is as follows: Sections 6(1)(a) – refers to Column B Sections 6(1)(b) – refers to Column C Sections 6(1)(c) – refers to Column D Sections 6(1)(d) – refers to Column E	Editorial
10.	Sections 6(2)(a) to (z)	Sections 6(2)(a) to (z) make wrong references to Columns A to R of the Third Schedule	Correct the column references to start from Section 6(2)(a) which refers to Column B and adjust the rest accordingly	Editorial

General observation: The Bill presents details of the formulas on how the various Development Partners funds are shared among county governments. This are already in the financing agreements and therefore they should be presented as memorandum items.

3. County Allocation of Revenue Bill, 2025

No.	Provision of the Bill	Issue	Proposal	Justification
1.	Section 2, line 4	Citation of Commission on Revenue Allocation Act 2011 is incomplete	Insert '2011' after Act	For clarity
2.	Section 4(2), line 6	Citation of Public Finance Management Act 2012 is incomplete	Insert '2012' after Act	For clarity
3.	Section 6: Funding of transferred function	Section 6(1) to (6) only considers a situation where function(s) are transferred from a county government to the National Government in line with Article 187 of the Constitution and excludes a situation to the contrary	Amend Section 6 to include a situation where function(s) are transferred from the National Government to a county government in line with Article 187 of the Constitution	The Constitution provides for transfer of functions to either level of government
4.	Memorandum of objects and reasons	Indicates that **Section 10** of the Bill provides for use of the third determination of the basis of the allocation of revenue among counties as approved by Parliament pursuant to Article 217(7) of the Constitution	**Section 10:** For the avoidance of doubt the allocation of the equitable share of revenue to county governments under section 4 of this Act shall be in accordance with the fourth determination of the basis of the division of revenue among counties approved by Parliament pursuant to Article 217(7) of the Constitution.	The Senate through a resolution, has determined the Fourth Basis for revenue sharing among county governments
5.	Appendix: explanatory memorandum	Section 17 of the explanatory memorandum provides that Ksh. 9.6 billion has been set	-Harmonize the figure provided towards the Equalisation Fund allocation	The assumption is that the figure provided in the Equalisation Fund Appropriations Bill, 2025 of Ksh.

No.	Provision of the Bill	Issue	Proposal	Justification
	to the County Allocation of Revenue Bill, 2025	aside for the Equalisation Fund in the Financial year 2025/26. This amount is different from the amount of Ksh.16.8 billion provided in the Equalisation Fund Appropriations Bill, 2025	in the financial year 2025/26 in the Division of Revenue Bill, County Allocation of Revenue Bill and Equalisation Fund Appropriations Bill, 2025.	16.8 billion constitutes arrears from the previous year's allocation, either way this needs to be harmonized with the Division of Revenue Bill and County Allocation of Revenue Bill.

In conclusion:

- The Commission has no issue on the First Schedule on allocation of each county government's equitable share of revenue raised nationally in the FY 2025/26. The Commission confirms that the Fourth Basis for revenue sharing is correctly applied as approved by the Senate.
- The Commission has also no issue on the Second Schedule on County Government Budget Ceilings on Recurrent Expenditure in Financial Year 2025/26.

KENYA ROADS BOARD

3rd Floor, Kenya Re Towers, off Ragati Road, Upper Hill
P.O. Box 73718 - 00200, Nairobi, Kenya
ISDN Tel: +254 20 498 0000, 020 272 3185, 020 272 2865
Cell: +254 722 203 418, 0733 334 422
Email: info@krb.go.ke | Website: www.krb.go.ke

ISO 9001:2015 Certified

KRB/DRCR/1/VOL. II/ (47) A

17th June 2025

OFFICE OF THE COUNCIL OF GOVERNORS
19 JUN 2025
RECEIVED
P. O. Box 40401-00100, NAIROBI

His Excellency the Governor,
47 County Governments

Dear Sir/Madam,

RE: RELEASE OF KShs 3,682,774,150.00 ROAD MAINTENNACE LEVY FUND (RMLF) TO THE 47 COUNTY GOVERNMENTS.

The Board has released funds amounting to **Kshs 3,682,774,150.00** (Kshs. Three Billion Six Hundred Eighty Two Million Seven Hundred Seventy Four Thousand One Hundred Fifty Only) directly to the CRF accounts of the 47 County Governments held at Central Bank of Kenya. The funds are to be applied for maintenance of county roads and the specific allocation to each County Government is attached.

You are required to prepare and submit to the Board an Annual Road Works Programme (ARWPs) for the funds released in accordance with section 19 of the KRB Act.

Submitted for your action.

Yours faithfully,

R. Mohamed, MBS
DIRECTOR GENERAL

//Attached

Cc: Eng. Joseph M. Mbugua, CBS
Principal Secretary
State Department for Roads
Ministry of Roads and Transport
NAIROBI.

Ms. Mary Mwiti, EBS
Chief Executive Officer
Council of Governors
NAIROBI.

KENYA ROADS BOARD

RELEASE OF RMLF TO COUNTIES

County Code.	County Name	Allocation (Kshs)
1	Mombasa	45,601,067.00
2	Kwale	71,758,747.00
3	Kilifi	85,820,621.00
4	Tana River	69,459,630.00
5	Lamu	47,403,262.00
6	Taita Taveta	78,389,752.00
7	Garissa	63,863,645.00
8	Wajir	90,533,914.00
9	Mandera	66,010,855.00
10	Marsabit	83,508,017.00
11	Isiolo	64,255,720.00
12	Meru	102,835,642.00
13	Tharaka Nithi	55,944,250.00
14	Embu	73,706,112.00
15	Kitui	152,421,270.00
16	Machakos	111,125,100.00
17	Makueni	146,891,738.00
18	Nyandarua	78,019,732.00
19	Nyeri	100,348,699.00
20	Kirinyaga	67,262,744.00
21	Murang'a	94,718,150.00
22	Kiambu	118,951,472.00
23	Turkana	88,140,833.00
24	West Pokot	57,829,022.00
25	Samburu	60,855,995.00
26	Trans-Nzoia	52,848,312.00
27	Uasin Gishu	86,288,947.00
28	Elgeyo Marakwet	52,755,391.00
29	Nandi	65,154,809.00
30	Baringo	71,309,826.00
31	Laikipia	80,806,317.00
32	Nakuru	183,432,688.00
33	Narok	97,352,834.00
34	Kajiado	106,350,427.00
35	Kericho	59,568,948.00
36	Bomet	57,185,813.00
37	Kakamega	81,318,878.00
38	Vihiga	37,535,760.00
39	Bungoma	63,910,688.00
40	Busia	45,520,243.00
41	Siaya	57,316,842.00
42	Kisumu	68,301,577.00
43	Homabay	61,056,106.00
44	Migori	56,919,675.00
45	Kisii	60,713,540.00
46	Nyamira	41,412,736.00
47	Nairobi	120,057,803.00
TOTAL		3,682,774,149.00

KENYA ROADS BOARD P.O. Box 73718 - 00200, NAIROBI

REPUBLIC OF KENYA

COUNTY ASSEMBLIES FORUM (CAF)

Flamingo Towers, 5th Floor Wing B, Mara Road, Upper Hill P.o Box 73552- 00200 Nairobi Kenya Tel: 0701 046 933
Email:communication@countyassembliesforum.org www.countyassembliesforum.org

CAF MEMORANDUM ON THE COUNTY ALLOCATION OF REVENUE BILL, 2025, (*Senate Bill No.9 Of 2025*).

TO: **The Clerk of the Senate,**
Parliament of Kenya.

FROM: **The County Assemblies Forum.**

DATE: **4th July 2025**

SUBJECT: **CAF Memorandum on The County Allocation of Revenue Bill, 2025, No. 9 of 2025.**

1.0 INTRODUCTION

1. The County Assemblies Forum (CAF) is the coordinating body of the 47 County Assemblies in Kenya. The primary mandate of CAF is to promote networking and synergy among the 47 County Assemblies, coordinate intergovernmental relations and enhance good practice in legislative development. Our Mission is to provide effective leadership and coordination of the 47 County Assemblies and through policy and legislative action, promote a conducive working environment for all its members, and in that way deliver quality services to the people.

2. As one of the pillars of the devolved government system, CAF is committed to engage in processes that provide allocation of revenue to the 47 County Assemblies.

2.0. BACKGROUND

2.1. The principal object of this Bill is to make provision for the allocation of revenue raised nationally among the county governments for the financial year 2025/26.

2.2. The Bill concerns county governments as it makes provision for the allocation of revenue raised nationally among the county governments for the financial year 2025/26.

3.0. GENERAL COMMENTS.

3.1. The Forum welcomes the upward adjustment of the county equitable share to **KSh 415 billion** which is a 7.1 percent increase that will ease cash-flow pressures and improve service delivery during FY 2025/26.

3.2. Further, The Forum appreciates the Senate's effort to raise County Assembly recurrent ceilings to KSh 38.26 billion, partially reversing last year's cut and signalling renewed support for legislative oversight.

3.3. Notwithstanding these gains, the proposed allocation of KSh 415 billion is not sufficient to cover expanding county mandates, inflationary pressures, and new devolved functions. As highlighted by the analysis below, county assemblies are facing real operational shortfalls, with specific needs for additional resources in legislative support, staffing, automation, and statutory *compliance (See the analysis*

below)

3.4. CAF therefore requests an upward revision of the County Assembly ceiling to KSh 46 billion (aggregate) in line with the evidence-based submission from the forty-seven Assemblies and the detailed funding-gap provided below.

3.5. Finally, Counties continue to experience delays in the disbursement of equitable share, with first-quarter absorption rates in FY 2023/24 as low as 12.6% due to late transfers. This pattern disrupts planning, affects key services, and leads to the accumulation of pending bills

3.6. On basis of the foregoing the forum proposes the following amendments: -

4.0 SUMMARY MATRIX OF THE PROPOSED AMENDMENTS.

NO.	CLAUSE	PROPOSED AMENDMENT	JUSTIFICATION
1.	**Clause 6:** " *6. (1) Where a county government has transferred a function to the National Government pursuant to Article 187 of the Constitution, the respective county executive in consultation with the National Government shall determine the cost of the transferred functions.* *Funding of transferred functions.* *(2) The respective county assembly shall appropriate such monies as may be required for the transferred function in accordance with the determination made under subsection (1) and the allocation shall not be less than the amount appropriated by the county assembly in the preceding financial year.* *(3) The monies appropriated under*	Amend the clause 6 (2) as follows:- - *"**6.** The respective county assembly shall appropriate such monies as may be required for the transferred function in accordance with the determination made under subsection (1).* *."*	➢ The proposed amendment seeks to empower county assemblies to appropriate funds for transferred functions strictly in line with actual requirements and the determination made under subsection (1), rather than being bound by the previous year's allocation. ➢ Further, the amendment strengthens accountability and prudent fiscal management by encouraging appropriations that reflect current realities rather than historical spending patterns. Ultimately, this fosters more strategic planning, oversight, and alignment of resources with the

	subsection (1) shall be transferred to the National Government. *(4) A national government entity to which a county government function has been transferred shall submit a quarterly report to the Senate and the respective county assembly on the status of the discharge of the devolved function.* *(5) The Auditor-General shall, no later than three months after the end of a financial year, prepare a special audit report on the financial and non-financial performance of an entity to which a county government function has been transferred.* *(6) The Auditor-General shall submit the report under subsection (5) to the Senate and the respective county assembly."*		county's development objectives, ensuring funds are directed where they have the greatest impact for residents..
2.	**Schedule 2 of the Bill**	Amend to review the budget ceilings upwards for each County Assembly	➢ As earlier stated, setting the county assembly recurrent expenditure

		as provided in the Analysis below	ceiling at KSh 46.95 billion for FY 2025/26 is essential to restore operational capacity lost after previous budget cuts, address inflation, and accommodate expanded legislative and oversight responsibilities. This ceiling is based on evidence from all 47 counties, reflecting genuine funding gaps in staffing, digitization, statutory compliance, and pending bills.

REPUBLIC OF KENYA



COUNTY ASSEMBLIES' FORUM (CAF)

A BRIEF ANALYSIS & PROPOSAL OF THE COUNTY ASSSEMBLIES RECURRENT BUDGET CEILINGS FOR THE FY 2025/2026

Introduction

This report presents a data-driven review of the recurrent-expenditure ceilings allocated to Kenya's forty-seven County Assemblies and advances a reasoned case for raising those ceilings from KSh 36.37 billion in FY 2024/25 to KSh 46.95 billion in FY 2025/26. Compiled by the County Assemblies Forum (CAF), the analysis quantifies the funding gaps that have emerged since a sharp KSh 4.2 billion cut in the FY 2024/25 County Allocation of Revenue Act (CARA) and demonstrates how inflation, expanded legislative workloads and new statutory compliance costs have eroded assemblies' capacity to discharge their constitutional mandates under Articles 185 and 195. The proposed KSh 10.58 billion adjustment is therefore positioned not as discretionary growth but as the minimum reinforcement needed to restore operational viability and uphold effective oversight of devolved resources.

Background

Budget Ceilings for County Assemblies were first introduced in CARA 2015/16 at KSh 27.49 billion and rose gradually to KSh 40.61 billion in FY 2023/24 before being reduced to KSh 36.37 billion the following year. Over the same period, allocations to County Executives have climbed more steadily, most notably with a KSh 7.5 billion increase in FY 2024/25, shrinking the assemblies' share of devolved recurrent resources from 9 per cent in FY 2015/16 to 6.7 per cent in FY 2024/25.

These fluctuations have undermined medium-term financial planning and left assemblies struggling to meet statutory demands such as audit-committee operations (Legal Notice 162/2023), digitisation of plenary proceedings and expanded public-participation obligations.

Detailed county-level diagnostics confirm the scale of unmet needs: Nairobi requires an additional KSh 745 million for staff establishment, e-Assembly automation and ward-office costs; Bungoma needs KSh 194 million to equip its new six-storey administration block; Kitui forecasts a KSh 192 million gap for staffing, vehicle replacement and digitisation; while Tharaka-Nithi faces KSh 112 million in pending bills, fleet renewal and ICT tools.

Without an upward revision, these deficits will translate into curtailed committee sittings, delayed legislation, weakened scrutiny of county-owned enterprises and reduced citizen engagement—all contrary to the spirit of devolution. The background data thus substantiate CAF's position that a formula-based, inflation-indexed ceiling of KSh 46.95 billion is both fiscally modest and essential to safeguard the integrity of county governance.

Analysis of the current (FY24/25) and proposed (FY25/26) recurrent ceilings of County Assemblies

No.	County Assemblies	FY 2024-25 (CARA) (A)	PROPOSED CEILINGS FOR FY 2025/26 (B)	VARIANCE
1.	**Baringo**	757,858,506	880,134,267	**122,275,761**
2.	**Bomet**	677,847,307	824,775,540	**146,928,233**
3.	**Bungoma**	1,019,575,196	1,213,814,156	**194,238,960**

4.	**Busia**	804,254,206	921,879,773	**117,625,567**
5.	**Elgeyo/Marakwet**	642,494,863	682,126,194	**39,631,331**
6.	**Embu**	612,356,235	719,362,484	**107,006,249**
7.	**Garissa**	805,632,232	1,037,367,741	**231,735,509**
8.	**Homa-Bay**	865,455,765	1,278,131,815	**412,676,050**
9.	**Isiolo**	455,851,471	566,240,773	**110,389,302**
10.	**Kajiando**	739,100,667	947,892,857	**208,792,190**
11.	**Kakamega**	1,277,560,747	2,064,310,876	**786,750,129**
12.	**Kericho**	753,482,865	942,132,746	**188,649,881**

13.	**Kiambu**	1,122,733,276	1,412,187,420	**289,454,144**
14.	**Kilifi**	811,428,332	1,046,854,411	**235,426,079**
15.	**Kirinyaga**	626,637,101	754,170,495	**127,533,394**
16.	**Kisii**	994,072,293	1,340,233,869	**346,161,576**
17.	**Kisumu**	862,083,652	1,334,546,263	**472,462,611**
18.	**Kitui**	946,077,555	1,138,417,704	**192,340,149**
19.	**Kwale**	625,406,505	738,776,359	**113,369,854**
20.	**Laikipia**	477,594,112	660,816,068	**183,221,956**
21.	**Lamu**	466,864,730	537,000,000	**70,135,270**
22.	**Machakos**	924,156,126	1,103,800,438	**179,644,312**

23.	**Makueni**	780,912,038	1,043,126,305	**262,214,267**
24.	**Mandera**	825,043,653	989,084,251	**164,040,598**
25.	**Marsabit**	666,740,178	975,121,843	**308,381,665**
26.	**Meru**	991,451,371	1,336,558,600	**345,107,229**
27.	**Migori**	907,920,737	1,268,113,191	**360,192,454**
28.	**Mombasa**	700,845,894	1,079,807,426	**378,961,532**
29.	**Muranga**	755,814,834	863,212,442	**107,397,608**
30.	**Nairobi City**	1,596,625,912	2,342,211,218	**745,585,306**
31.	**Nakuru**	1,034,293,969	1,408,263,934	**373,969,965**

32.	**Nandi**	727,658,319	943,539,960	**215,881,641**
33.	**Narok**	834,927,075	910,999,999	**76,072,924**
34.	**Nyamira**	650,614,404	849,300,889	**198,686,485**
35.	**Nyandarua**	706,936,676	820,000,000	**113,063,324**
36.	**Nyeri**	710,551,514	925,803,280	**215,251,766**
37.	**Samburu**	557,171,977	631,786,806	**74,614,829**
38.	**Siaya**	710,085,117	1,092,976,142	**382,891,025**
39.	**Taita-Taveta**	635,498,816	738,020,871	**102,522,055**
40.	**Tana River**	605,987,033	742,134,416	**136,147,383**

41.	**Tharaka-Nithi**	485,355,131	597,550,226	**112,195,095**
42.	**Trans-Nzoia**	636,754,015	760,360,649	**123,606,634**
43.	**Turkana**	770,739,999	997,810,237	**227,070,238**
44.	**Uasin-Gishu**	727,164,370	762,248,662	**35,084,292**
45.	**Vihiga**	659,816,891	905,834,563	**246,017,672**
46.	**Wajir**	784,444,072	1,108,041,145	**323,597,073**
47.	**West Pokot**	637,364,488	712,634,469	**75,269,981**
	TOTAL	**36,369,242,225**	**46,949,513,773**	**10,580,271,548**

1.0 Key highlights of the analysis

The proposed increase of **Ksh.10.58 billion** in recurrent budget ceilings for County Assemblies in FY 2025/2026 from **Ksh.36.3 billion** to **Ksh.46.9 billion** is a justified response to rising operational demands across all 47 counties. Assemblies like Bungoma **(+Ksh.194M)**,

Tharaka Nithi **(+Ksh. 112.195M)**, and Nairobi **(+Ksh.745M)** show significant funding gaps, mainly due to inflation, increased workload, and growing oversight responsibilities.

This increase is necessary to sustain effective representation, law-making, and public expenditure oversight. For example, counties such as Garissa and Mombasa have proposed ceilings above **Ksh.1 billion**, reflecting higher administrative need. Without this adjustment, assemblies risk underperformance in executing mandates under Articles 185 and 195 of the Constitution.

Lastly, the request aligns with the proposed equitable shareable revenue for counties in the Division of Revenue Bill by CRA and National Treasury, and CAF/COG. This ensures assemblies are adequately empowered to fulfill their constitutional duties and safeguard devolution.

2.0 CARA analysis since devolution

Summary /highlights

- An analysis of the County Allocation of Revenue Acts (2013–2024) reveals fluctuating budget ceilings for County Assemblies, with the highest allocation in FY 2023/2024 at **Kshs.40.61 billion**, followed by a sharp reduction to **Kshs.36.37 billion** in FY 2024/2025 a cut of **Kshs.4.2 billion**.
- Furthermore, under CARA 2024, Assemblies lost **Kshs.4.2 billion** when compared to the previous CARA for the FY 2023/24. This reduction has continuously undermined Assemblies' ability to perform their constitutional roles disrupting planning and operations, potentially stalling oversight, legislation, and public engagement across counties.

3.0 Summary of CARA since devolution

No.	Financial Year	COUNTY ASSEMBLY IN (B)	COUNTY EXECUTIVE IN (B)	Comments

1.	2013/2014	-	-	The ceilings for Assemblies and Executive were not provided in the act.
2.	2014/2015	-	-	The ceilings for Assemblies and Executive were not provided in the act.
3.	2015/2016	27.49	20.633	First ceilings as per the act posted by Kenya Law
4.	2016/2017	29.06	20.84	The two arms received a slight increment.
5.	2017/2018	28.9	25.89	Allocation to assemblies reduced by around 1 billion while executive increased by around 5 billion.
6.	2018/19	32.78	26.78	Both arms received an increase.
7.	2019/2020	33.25	26.71	Assemblies received a slight increment
8.	2020/21	33.25	26.71	The ceilings for both arms maintained

9.	2021/22	35.66	26.71	Assemblies received a slight increment of about 2 billion.
10	2022/23	34.58	28.49	Assemblies' allocation reduced slightly
11	2023/24	40.61	25.83	Assemblies received a significant increment of about 6 billion.
12	2024/25	36.37	33.76	Assemblies' ceilings reduced by 4.2 billion while executive increased significantly by around 7.5 billion.
13	2025/26	**38.25**		

- Over the years since devolution, County Assemblies have received inconsistent and often lower allocations compared to County Executives, despite their vital oversight and legislative roles. While Executives have seen sharp increases such as the Ksh.7.5 billion rise in FY 2024/25. Assemblies faced reductions, such as the Ksh.4.2 billion cut in the same year 2024/25. The proposed additional Ksh.10 billion for FY 2025/26 is a justified and necessary adjustment to restore balance and strengthen Assemblies' ability to carry out their mandate effectively.
- In the coming FY 2025/2026, CRA proposes a recurrent expenditure ceiling for county assemblies at Ksh.38.25 billion which is a 2-billion reduction from the 40.61 billion for FY 2023/24 but a slight increase of 2 billion from FY 2024/2025.

Resource Requirements

Case Studies:

1. THE COUNTY ASSSEMBLY OF BUNGOMA

1.1 Justification for the variance (Ksh.194,238,960)

The County Assembly is facing serious financial constraints in its effort to carry out its mandates as provided for in law. In the current financial year 2024/25, the County Allocation of Revenue Act, 2024 puts the recurrent ceiling for County Assembly of Bungoma at Ksh.1,019,575,196.

The County Assembly requires an additional Ksh.194,238,960 to make a total of recurrent ceiling of Ksh.1,213,814,156 to enable it carry out its mandate effectively and efficiently.

1.2 Specific county assembly request

In its effort to become a model County Assembly and with the completion of the new expansive administration block, the County Assembly is humbly requesting for enhancement of its recurrent expenditure ceiling for FY 2025/2026 to enable us accommodate our recurrent needs like trainings.

The specific areas that we are requesting for funding are listed here below.

1.3 Occupancy of the new administrative office block.

The County Assembly constructed a six-storey building which is complete and occupied. In order to carry out its operations and programmes in an effective way, the Assembly requires additional allocation of funds in the budget for the following specific items;

1.4 Summarized Bungoma County Assembly Resource Requirements

	Item description	Required amount (Ksh.)
1	Continuous training of MCAs on emerging issues including the accrual accounting etc.	20,000,000
2	Operations of the audit Committee (CRA proposed Ceilings only captures 4 sitting	4,000,000

	allowances in a year yet gazette notice directs that they need to be trained, equipped and fund their retreats.	
3	Purchase of Furniture for offices, committee rooms, auditorium and boardrooms in the new building	50,000,000
4	Comprehensive insurance coverage for the new building and equipment and risk management and asset protection	20,000,000
5	Purchase of new furniture for replacement of old one in the Chambers	6,000,000
6	Purchase and installation of high security body and baggage scanner for use at Assembly main entrance gates	3,500,000
7	ICT infrastructure (Installation of CCTV cameras to improve security in the expansive new building and Installation of UPS for 245 computers.)	10,000,000
8	Purchase of Library Equipment (Tables, Chairs, Shelves, e-library software and e-licenses and hard copies of reading materials).	15,000,000
9	Air conditioners and fans in the new building.	2,000,000

10	Installation of e-assembly system for live streaming, sharing of documents and virtual voting	63,738,960
	Sub-total	**194,238,960**

In view of the above, the County Assembly of Bungoma requires a total of Ksh.1,213,814,156 for FY 2025/26.

2. KITUI COUNTY ASSEMBLY – JUSTIFICATION FOR INCREASED BUDGET ALLOCATION

2.1. Justification for the variance (192,340,149)

The Assembly is currently understaffed with in post staff totalling 79. CRA ceiling on staffing has placed Kitui Assembly at a total of 100 staff. The CASB will be filling all the vacant positions in the FY 2025/2026. This will increase costs as under; -

i. Salaries and allowances by Ksh.27,663,236

ii. Training and capacity building Ksh.5,750,000

iii. Increased furniture and equipment for the staff Ksh.7,645,000

iv. Increased insurance costs Ksh.5,619,720

v. Annual salary increments for inpost staff Ksh.7,319,800

TOTAL Ksh.54,240,149

Replacement of worn-out vehicles. The 8 vehicles that were bought at the inception of the Assembly have become completely worn-out and requires replacement at a cost of **Ksh.40M**

TOTAL Ksh.40,000,000M

Digitization and livestreaming of Assembly proceedings. The Assembly is in the process of automating and digitizing the conduct of Assembly proceedings in the chamber as well as livestreaming the proceedings. This call for installation of electronic data management system as well as networking all the offices at a cost of **Ksh.90M.**

TOTAL Ksh.90,000,000M

S/No.	Description	Amount in Ksh.
1.	Staff Establishment	**54,240,149**
2.	Replacement of worn-out vehicles	**40,000,000**
3.	Digitization and livestreaming of Assembly proceedings	**90,000,000**
	TOTAL	**192340149**

3. **NAIROBI CITY COUNTY ASSEMBLY**

2.1.**Justification for the variance (Ksh.745,000,000)**

This analysis outlines the recurrent expenditure needs unique to the Nairobi City County Assembly that have arisen in the course of its operations. These needs require an enhancement of the recurrent expenditure ceilings for FY 2025/2026 to ensure optimal performance of the Assembly. Specifically, the following key attributes need to be addressed:

i) A Staff Establishment for the County Assembly.

ii) Automation of Assembly operations, particularly plenary chamber proceedings.

iii) Ward Operating Costs for the Assembly.

iv) The purchase of motor vehicles.

v) Motor vehicle reimbursement.

1. **Staff Establishment for the County Assembly**.

The CRA has consistently factored in **133 staff members** in determining the expenditure ceilings for the County Assembly since FY 2013/14. However, the Assembly's workforce has grown, necessitating a revised staffing structure. The Assembly has conducted a comprehensive review, facilitated by **Deloitte and Touche** consulting firm, which concluded that the Assembly requires a minimum workforce of **276 staff members.**

Currently, the Assembly employs **200 staff members** at a cost of **Ksh.311.2 million,** resulting in a staffing deficit of **76 members**. To fully implement the revised structure, the Assembly requires **Ksh.369,585,306 million** for staff emoluments, excluding the Members of the County Assembly.

2. **Automation of County Assembly Chambers by installing E-Assembly.**

To enhance operational efficiency and align with the national government's digitalization agenda and its own strategic plan **(2023-2029),** the Assembly seeks to automate plenary chamber operations. **This automation, through the installation of an Electronic Data Management System (EDMS),** e-library, cloud data computing, and firewall systems, is estimated to cost **Ksh.150 million.** This project will not only streamline Assembly processes but also reduce long-term operational costs related to printing and photocopying.

3. **Review of Ward Operating Costs for Nairobi City County Assembly**

The Commission has **capped the Ward Office operational costs** at **Ksh.127,436**, which includes salaries for three staff members and maintenance costs.

However, due to high **rental costs in Nairobi**, the current cap is insufficient to cover these expenses. For example, the **Ngara ward** office has a rent of **Ksh.53,000**, which exceeds the current cap. Therefore, we request an additional **Ksh.150,000** per ward per quarter, totaling **Ksh.51 million** annually, to accommodate the rising costs of office rent and operations.

4. Administration of Motor Vehicle Reimbursement Benefits for Members

Vide a Gazette Notice dated **27th July, 2022, the** Salaries and Remuneration Commission (SRC) conferred motor vehicle reimbursement benefit to Members of the Assembly, which necessitated an appropriation of **Ksh.274.3 million** in the Assembly's budget. Further, CRA gave guidance that this benefit should be accommodated within the recurrent expenditure budget lines. This was a tall order as the budget for the Assembly was already too committed to accommodate the additional benefit. The Assembly has implemented this benefit gradually, allocating **Ksh.68.65 million** annually and therefore not all Members have benefited and are therefore expected to be re-imbursed in the **FY 2025/26**. The Assembly therefore requests additional funds of **Ksh.100 million** to complete the implementation of the benefit.

5. Acquisition of new Motor Vehicles.

Due to wear and tear, the Assembly's fleet of **11 vehicles** has been reduced **to 6 operational vehicles**. The Assembly seeks **Ksh.75 million** to purchase 5 new vehicles in **FY 2024/2025** to ensure the smooth running of day-to-day operations.

2.2.SUMMARY OF RESOURCE REQUIREMENTS.

S/No.	Description	Amount in Ksh.
4.	Automation of Chambers by installing E-Assembly	150,000,000
5.	Motor Vehicle Reimbursement Benefit	100,000,000
6.	Acquisition of new Motor Vehicles	75,000,000
7.	Review of Ward Operating Costs for Nairobi City County Assembly	51,000,000
8.	Staff Establishment	369, **585,306**
	TOTAL	**745, 585,306**

4. **THARAKA NITHI COUNTY ASSEMBLY**

Justification for the variance (Ksh.112,195,095)

1. Clearance of Eligible Pending Bills – Ksh.86,195,095

Tharaka Nithi County Assembly has accumulated pending bills amounting to Ksh.94.4 million due to non-disbursement of the full exchequer allocation in previous financial years. These bills relate to goods and services delivered, and the delay in settling them has created financial strain on service providers and disrupted continuity in operations. Immediate settlement is crucial to restore supplier confidence, avoid legal claims, and comply with the Public Finance Management (PFM) Act on pending obligations.

2. Acquisition of Two Motor Vehicles – Ksh. 20,000,000

The Assembly's two vehicles acquired in 2015 have since broken down and are grounded. This has significantly affected logistical operations such as facilitation of committee fieldwork, monitoring and evaluation exercises, and public participation activities. To restore efficient mobility for operational and oversight functions, the Assembly requires two new utility vehicles estimated at Ksh.10 million each, totaling Ksh.20 million.

3. Procurement of Essential Working Tools – Ksh.6,000,000

To support efficient service delivery, the Assembly needs to replace aging and obsolete ICT equipment used by staff. The current laptops, desktops, and printers are outdated, prone to breakdowns, and incompatible with current software and system upgrades. The Assembly proposes an allocation of Ksh.6 million for the procurement of new computers, laptops, and printers to support productivity and ensure continuity in service delivery.

SUMMARY OF RESOURCE REQUIREMENTS FOR FY 2025/26 – THARAKA NITHI COUNTY ASSEMBLY

No.	Description	Amount (Kshs.)
1.	Clearance of Pending Bills	86,195,095
2.	Acquisition of Two Operational Motor Vehicles	20,000,000

3.	Procurement of Working Tools (Computers & Printers)	6,000,000
	Total	**112,195,095**

Recommendation

In view of the foregoing analysis, the County Assemblies Forum (CAF) respectfully urges the Senate Finance Committee to consider the proposed recurrent expenditure ceilings amounting to Ksh.46.9 billion for County Assemblies in the FY 2025/26. This proposed ceiling reflects a realistic and evidence-based assessment of the financial requirements necessary to support County Assemblies in executing their constitutionally mandated roles of legislation, oversight, and representation. The additional Ksh.10.58 billion over the FY 2024/25 ceilings is not an arbitrary increment, but a strategic response to inflationary pressures, increased legislative responsibilities, and the evolving scope of county oversight, particularly in light of the growing complexity of devolved functions.

Yours Sincerely



HON. SETH KAMANZA
CHAIRPERSON, CAF

NAIROBI CITY COUNTY ASSEMBLY

Nº 018218

Telegraphic Address
Tel: +254 20 221 6151/0700330846
Email:clerk@nairobiassembly.go.ke
Web: www.nairobiassembly.go.ke

County Assembly
City Hall Buildings
P.O. Box 45844–00100
Nairobi, Kenya

OFFICE OF THE CLERK

NCCA/CCA/SEN/2025/6(01) **19TH JUNE, 2025**

J. M. Nyegenye, CBS
Clerk of the Senate
Parliament Buildings
P.O. Box 41842-00100
NAIROBI
Email: clerk.senate@parliament.go.ke

(1) DDSEC
Kindly deal
19/06/2025

THE CLERK'S OFFICE
RECEIVED
19 JUN 2025
P.O. Box 41842 - 00100, NAIROBI

THE SENATE
RECEIVED
19 JUN 2025
DIRECTOR COMMITTEE SERVICES
(DCAC)

Dear *Clerk,*

RE: SUBMISSION OF MEMORANDUM ON COUNTY ASSEMBLY RECURRENT EXPENDITURE CEILINGS FY 2024-2025.

The above subject matter refers.

Enclosed herewith please find the Nairobi City County Assembly's memorandum on the **recurrent expenditure ceilings for the FY 2024-2025** for consideration by the Senate.

Yours *faithfully,*

EDWARD O. GICHANA
CLERK, NAIROBI CITY COUNTY ASSEMBLY

(2) DDSEC (BL)
Kindly deal
20/06/2025

(3) Mr. Litonga
Kindly deal.

RECEIVED
19 JUN 2025
DIRECTOR COMMITTEE SERVICES
(DSSEC)

NAIROBI CITY COUNTY GOVERNMENT

Telegraphic Address
Tel: +254 20221 6151/0700330846
Email: clerk@nairobiassembly.go.ke
Web: www.nairobiassembly.go.ke

County Assembly
City Hall Buildings
P.O. Box 45844-00100
NAIROBI

NAIROBI CITY COUNTY ASSEMBLY
(THIRD ASSEMBLY)
OFFICE OF THE CLERK

MEMORANDUM

Presented by **Mr. Edward O. Gichana**, Clerk, Nairobi City County Assembly, on behalf of the County Assembly:

Submitted to:

Finance and Budget Committee of the Senate of the Republic of Kenya

RE: ENHANCEMENT OF RECURRENT EXPENDITURE CEILINGS FOR THE NAIROBI CITY COUNTY ASSEMBLY FOR THE FY 2025-2026.

I hereby submit this memorandum on behalf of the Nairobi City County Assembly, in my capacity as the Clerk, to formally request the Finance and Budget Committee of the Senate to consider an enhancement of the recurrent expenditure ceilings for the Nairobi City County Assembly for the Financial Year 2025/2026. This request is informed by the Assembly's evolving operational and financial needs, which necessitate a corresponding adjustment in the recurrent expenditure ceiling.

1.0. INTRODUCTION

1. The Nairobi City County Assembly is established under Article 175 of the Constitution of Kenya and serves as the legislative arm of the Nairobi City County Government. It is mandated to legislate, represent the people, and provide oversight over the County Executive, all in pursuit of efficient and accountable service delivery.
2. The current (Third) Assembly was constituted following the August 2022 General Elections and comprises 125 Members: 85 elected Members, 39 nominated Members, and the Hon. Speaker.

2.0. OBJECTIVES OF THE MEMORANDUM.

3. The objective of this memorandum is to outline the recurrent expenditure needs unique to the Nairobi City County Assembly that have arisen in the course of its operations. These needs require an enhancement of the recurrent expenditure ceilings for FY 2025/2026 to ensure optimal performance of the Assembly. Specifically, the following key attributes need to be addressed:

    i) High operating costs in an urban environment.
    ii) A large County Assembly with 125 Members.
    iii) Rising litigation costs.
    iv) The purchase of motor vehicles.
    v) Automation of Assembly operations, particularly plenary chamber proceedings.
    vi) Review of staff allocations.

3.0. SPECIFIC COUNTY ASSEMBLY REQUESTS

4. The Nairobi City County Assembly respectfully requests that the Commission on Revenue Allocation consider the following specific requests, which are essential for the efficient functioning of the Assembly: -

1. Staff Establishment for the County Assembly.

5. The Commission of Revenue Allocation has consistently factored in 133 staff members in determining the expenditure ceilings for the County Assembly since FY 2013/14. However, the Assembly's workforce has grown, necessitating a revised staffing structure. The Assembly has conducted a comprehensive review, facilitated by Deloitte and Touche consulting firm, which concluded that the Assembly requires a minimum workforce of 276 staff members.

6. Currently, the Assembly employs 200 staff members at a cost of Kshs 311.2 million, resulting in a staffing deficit of 76 members. To fully implement the revised structure, the Assembly requires Kshs. 369 million for staff emoluments, excluding the Members of the County Assembly.

2. Increase in litigation costs.

7. The Nairobi City County Assembly has incurred significant litigation costs, particularly in matters of public interest such as impeachments and the enactment of County Laws. Of particular concern was the FY 2020/2021 and 2021/2022 whose effects have spilled into subsequent Financial Years. Due to this influx of litigations, we have demands on litigations alone amounting to **Kshs 1 billion**. Attached is a list of litigations that Nairobi City County Assembly seeks specific financing over and above the expenditure ceilings. It is imperative to note that failure to meet these litigation costs creates more costs in form of penalties imposed by the courts ***(Annexure1 - Litigations).***

3. Automation of County Assembly Chambers by installing E-Assembly.

8. To enhance operational efficiency and align with the national government's digitalization agenda and its own strategic plan (2023-2029), the Assembly seeks to automate plenary chamber operations. This automation, through the installation of an Electronic Data Management System (EDMS), e-library, cloud data computing, and firewall systems, is estimated to cost **Kshs 150 million.** This project will not only streamline Assembly processes but also reduce long-term operational costs related to printing and photocopying.

4. Establishment of Broadcasting Unit.

9. Article 196 (1)(b) of the Constitution of Kenya requires the County Assembly to facilitate public participation and involvement in the legislative and other business of the Assembly and its committees. To meet this constitutional requirement and in order to improve transparency and public engagement, the Assembly plans to establish a broadcasting unit, allowing the public to follow debates and committee proceedings on important County issues. This project is estimated to cost **Kshs 20 million.**

5. Review of Ward Operating Costs for Nairobi City County Assembly

10. The Commission has capped the Ward Office operational costs at **Kshs 127,436**, which includes salaries for three staff members and maintenance costs.

11. However, due to high rental costs in Nairobi, the current cap is insufficient to cover these expenses. For example, the Ngara ward office has a rent of Kshs 53,000, which exceeds the current cap. Therefore, we request an additional Kshs 150,000 per ward per quarter, totaling **Kshs 51 million** annually, to accommodate the rising costs of office rent and operations.

6. Administration of Motor Vehicle Reimbursement Benefits for Members

12. Vide a Gazette Notice dated **27th July, 2022, the** Salaries and Remuneration Commission (SRC) conferred motor vehicle reimbursement benefit to Members of the Assembly, which necessitated an appropriation of Kshs 274.3 million in the Assembly's budget. Further, CRA gave guidance that this benefit should be accommodated within the recurrent expenditure budget lines. This was a tall order as the budget for the Assembly was already too committed to accommodate the additional benefit. The Assembly has implemented this benefit gradually, allocating Kshs 68.65 million annually and therefore not all Members have benefited and are therefore expected to be re-imbursed in the FY 2025/26. The Assembly therefore requests additional funds of **Kshs 100 million** to complete the implementation of the benefit.

7. Acquisition of new Motor Vehicles.

13. Due to wear and tear, the Assembly's fleet of 11 vehicles has been reduced to 6 operational vehicles. The Assembly seeks **Kshs 75 million** to purchase 5 new vehicles in FY 2024/2025 to ensure the smooth running of day-to-day operations.

8. Acquisition of new equipment and furniture's.

14. **T**he County Assembly at its inception in 2013 bought furniture's, workstations, and computers among other things that over the years have depreciated. The estimated useful life of equipment/furniture and fittings is 8 years at rate of 12.5% while computers and software's is 3 years at a rate of 30%. Most of Assembly's furniture and equipment's have run down and we are incurring cost to maintain them while they are past their useful life. The Assembly will therefore need additional funding amounting to **Kshs 273,000,000** in order to replenish this equipment and furniture as follows:-

Item	**Staff**	**MCAS (Leadership offices)**	**Total**
Desk top Computers/Laptops	21,600,000	20,000,000	41,600,000
Furniture (4-way work	27,000,000	50,000,000	77,000,000

stations and chairs) Executive desks and chairs			
Heavy Duty Printers			4,400,000
Members IPADs		150,000,000	150,000,000
Total			**273,000,000**

4.0. SUMMARY OF RESOURCE REQUIREMENTS.

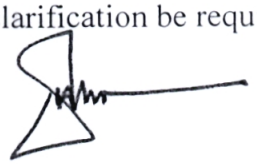
15. In view of the above, it is the humble submission of the Nairobi City County Assembly that the Commission on Revenue Allocation considers the above factors in recommending resource allocation for the Financial Year 2025/2026. In particular, the County Assembly requests additional specific financing as listed hereunder: -

S/No.	Description	Amount in Kshs.
1.	Litigation cost – as per attached schedule	1,000,000,000
2.	Automation of Chambers by installing E-Assembly	150,000,000
3.	Motor Vehicle Reimbursement Benefit	100,000,000
4.	Establishment of Broadcasting Unit	20,000,000
5.	Acquisition of new Motor Vehicles	75,000,000
6.	Review of Ward Operating Costs for Nairobi City County Assembly	51,000,000
7.	Acquisition of new equipment and furniture's.	273,000,000
8.	Staff Establishment	369,000,000
	TOTAL	**2,038,000,000**

*NB: The above items represent the **additional amount** the Nairobi County Assembly requests from the Commission on Revenue Allocation unless the amount has already been included in the draft proposal.*

16. We remain sincerely grateful for the consistent support extended to the Assembly by the Senate of the Republic of Kenya. The Nairobi City County Assembly reiterates its commitment to good governance, transparency, and effective service delivery.

17. We respectfully urge the Finance and Budget Committee to favourably consider our request to enhance the recurrent expenditure ceilings. Should any further information or clarification be required, we are ready to appear before the Committee for elaboration.



EDWARD O. GICHANA

CLERK, NAIROBI CITY COUNTY ASSEMBLY

COUNTY GOVERNMENT KIAMBU
COUNTY ASSEMBLY OF KIAMBU

Clerk's Chambers
County Assembly of Kiambu
Assembly Buildings
P.O. Box1492-00900
KIAMBU

Tel: 067 586 0000
Email: info@kiambuassembly.go.ke
kiambucountyassembly@gmail.com
Web: www.kiambuassembly.go.ke

SENATE CLERK'S OFFICE
RECEIVED
2 0 JUN 2025
P.O. Box 41842 - 00100, NAIROBI

Mr. Jeremiah M. Nyegenye, CBS,
Clerk of the Senate,
Parliament Buildings,
P.O. Box 41842- 00100,
NAIROBI.

20th June 2025

DSKC
2 3 JUN 2025
DIRECTOR COMMITTEE SERVICES (DSKC)

Kindly deal.

EL 23/06/2025

RE: SUBMISSION OF MEMORANDA ON THE COUNTY GOVERNMENTS' RECURRENT EXPENDITURE BUDGET CEILINGS FOR FY 2025/26

THE SENATE
RECEIVED
2 3 JUN 2025
DEPUTY CLERK

The above matter refers.

I. Background

The recommendation by the Commission on Revenue Allocation forms the basis for the preparations of the County Allocation of Revenue Bill (CARB) in accordance with Articles 217 and 218 of the Constitution of Kenya which provides for the allocation of equitable share of revenue raised nationally among County Governments. Additionally, the CARB provides budget ceilings for the County Assemblies as per Article 216 (2) and (3) of the Constitution and Section 107 (2) (a) of the Public Finance Management Act (PFMA) 2012.

The Senate of the Republic of Kenya has the constitutional mandate of preparing the Division of Revenue Act (DORA) which sets out the allocation between the National and County Governments. Subsequent to the passage of the Division of Revenue Act, the Senate is required to formulate the County Allocation of Revenue Act (CARA) which sets out the allocation of ceilings between the County Executive and County Assemblies for the various County Governments.

Mr. Gitonga
Kindly deal.
24/6/25

Noting that the Commission for Revenue Allocation (CRA) has already forwarded its recommendations on County Governments Recurrent for Expenditures Ceilings for **FY 2025/2026** to the Senate as required by law, the Kiambu County Assembly wishes to make the following submissions to the Senate with regard to the review of our Ceiling. We therefore seek to highlight urgent areas for consideration for additional funding to the Kiambu County Assembly by the Senate for the **FY 2025-2026**.

II. County Assembly of Kiambu recurrent budget ceiling for FY 2025/2026

In the upcoming **FY 2025/2026** budget, the Commission on Revenue Allocation (CRA) has recommended an allocation of **Ksh 1.2 billion** for the County Assembly of Kiambu. This proposed allocation by the Commission is insufficient to cater for the Assembly's needs and programmes.

As a background, the recurrent expenditure ceiling for the Kiambu County Assembly for **FY 2023/24** was **Ksh 1,352,347,776.** This figure was subsequently revised to **Ksh 1,282,416,186** as per Kenya Gazette Supplement No. 95 (Senate Bill No. 25), dated **3rd May 2024**, and was used as the basis for the **FY 2024/2025** budget in the absence of the CARA, which was approved five months into **FY 2024/2025.** The approved CARA budget ceiling for **FY 2024/2025** allocated **Ksh 1,122,733,276** to the Kiambu County Assembly, resulting in a reduction of **Ksh 159,682,910.** It is crucial to note that this reduction had already been budgeted and allocated to various programs and activities of the Assembly which meant that the Kiambu County Assembly faced significant challenges in funding its scheduled programmes for the remainder of the fiscal year which has spilled over into the **FY 2025-2026**.

To address the budgetary challenges facing the Assembly we request the Senate to enhance the proposed ceiling **FY 2025-2026** ceiling for the Kiambu County Assembly by **Kshs. 230,000,000** to effectively cater to the urgent, pressing and critical needs.

The additional allocation is meant to address the following pressing needs.

1. **Improvement of the Status of Information Communication and Technology (ICT) System in the Assembly**

Information and Communication Technology (ICT) plays a crucial role in enhancing efficiency within an institution. While the Assembly has experienced exponential growth since its inception, the upgrading of existing infrastructure to meet the increasing demands has posed a significant challenge. This has primarily been due to limited budget allocation for ICT, which has been decreasing year over year, making it difficult to provide essential services within the Assembly. Recently, some of the key issues have included frequent breakdowns of the Hansard system,

malfunctioning photocopiers, slow internet speeds, limited functioning printers, and an increasing reliance on manual record-keeping.

These challenges, among others, require urgent attention to prevent further disruption of the Assembly's essential operations and activities. The following highlights specific areas that require urgent attention in allocating budget resources for these key priority areas to ensure the smooth and efficient operations of the Assembly.

a) Procurement of Hansard System

The existing Hansard system in the Assembly was installed and set up in 2014 at the advent of devolution. While it has served the institution well, it has become obsolete over time and experiences frequent malfunctions, disrupting the smooth operations of the Assembly's proceedings. Due to these systemic failures, the Assembly has been forced to procure temporary sound and communication systems from third-party providers. These outsourced systems compromise the integrity of Assembly's official records since they lack the capacity to accurately record and preserve proceedings. The maintenance of this system has also become economically unviable due to the scarcity and high cost of spare parts, which are now only produced on demand by the manufacturer. The manufacturer has officially recommended a complete replacement of the system. The proposed new audio-visual Hansard system which will automate both plenary and committee sittings is estimated to cost **Ksh 60,000,000**.

b) Establishment of Broadcasting Unit and Media Centre

To complement the upgraded Hansard system, the Assembly also proposes the establishment of a dedicated broadcasting unit and media center to facilitate the broadcasting of the Assembly's proceedings. This facility will ensure that the Assembly proceedings are effectively disseminated to the public, promoting transparency, accountability and civic awareness. Given the rising demand for real-time information and public engagement, the need for an in-house broadcasting unit is critical. The estimated cost for setting up the broadcasting unit and media center is **Ksh 30,000,000**.

c) E-Parliament

To enhance operational efficiency and align with Kenya's green and digital transformation agenda, the Kiambu County Assembly proposes the implementation of an integrated ICT upgrade. This includes automating its document management, mobile application information sharing, car loan and mortgage management and introducing cloud storage systems to reduce paper usage and

improve record handling and management. These assorted systems will require an estimated budget of **Kshs. 50,000,000.00.**

2. **Refurbishment of the Assembly Chamber**

The Kiambu County Assembly inherited its current chamber from the defunct county council, and since the advent of devolution, the Assembly has not received any special allocation for the establishment of a modern chamber as has been the case with other assemblies. The existing structure is now in dire need of an overhaul. Years of use have resulted in significant wear and tear, affecting the structural integrity and overall functionality of the chamber. A comprehensive refurbishment is essential to create a conducive environment for legislative operations and to accommodate the growing demands of the Assembly. We therefore request for a one-off allocation of **Kshs. 50 million** to cater for the refurbishment of the Assembly's debating chamber. ***(We have annexed photographs of the dilapidated state of the seats and furniture in the Chamber for ease of reference)***

3. **Repair and Replacement of Dilapidated Furniture and Fittings**

In addition to the chamber, the furniture and fittings within both the Assembly offices and ward offices have significantly deteriorated and suffered wear and tear. Most of the existing office furnishings are outdated, in poor condition and unfit for use, which hampers productivity and lowers staff morale. The Assembly therefore seeks a one-off allocation of **Ksh 20 million** to replace worn-out furniture, and upgrade fittings. This investment will enhance the working environment and support more efficient service delivery.

4. **Enhancement of public participation, publicity and advertisement**

Public participation, stakeholder engagement and transparency and accountability are key tenents enshrined in the constitution and the Assembly is required to adhere to these principles while carrying out its activities. Further, public engagement is a key aspect of the democratic process, enabling citizens to have a direct influence on decisions that affect their lives. To enhance public participation and stakeholder engagement of the Assembly's operations, we request an allocation of an additional **Ksh 20 Million** to ensure the smooth running of legislative business in the County Assembly. The current budgetary allocation is insufficient to effectively reach a wider audience and facilitate meaningful participation considering that the Kiambu County Assembly is among the largest in the country comprising of **60 wards and 86 Members of County Assembly**. The additional funds will enable the Assembly to improve communication strategies, including targeted

advertisements, public awareness campaigns, and outreach programs. This will ensure that residents are informed of key legislative activities, public hearings, and consultations, fostering greater transparency, accountability, and civic involvement. By investing in these areas, the Assembly will strengthen its relationship with the public, enhance the inclusivity of its processes, and ensure that the legislative business runs smoothly and efficiently.

Below is a summary of our highlighted needs enumerated hereinabove.

No.	Items	Estimated Cost (Kshs.)
1.	Procurement of Hansard system	60,000,000
2.	Broadcasting Unit and Media Center	30,000,000
3.	E- Parliament systems	50,000,000
4.	Refurbishment of the Chamber	50,000,000
5.	Acquisition of furniture and fittings	20,000,000
6.	Enhancement of Public Participation & stakeholder engagement	20,000,000
Total Cost of Requirements		**230,000,000.00**

We trust that you shall favourably consider our request to facilitate the smooth and uninterrupted operations of our Assembly's operations as we look forward to your positive response.

Yours Sincerely,

John M. Mutie

CLERK, COUNTY ASSEMBLY OF KIAMBU

Cc: Hon. Speaker, County Assembly of Kiambu

KAKAMEGA COUNTY ASSEMBLY

COUNTY ASSEMBLY SERVICE BOARD

PRESENTATION TO THE SENATE FINANCE AND BUDGET COMMITTEE ON REQUEST FOR ENHANCED BUDGET CEILING FOR THE COUNTY ASSEMBLY OF KAKAMEGA FINANCIAL YEAR 2025/26 WEDNESDAY, 18TH JUNE, 2025

Introduction

1. Honourable Chairperson and Members of the Senate Standing Committee on Finance and Budget, on behalf of the County Assembly of Kakamega, I extend our gratitude for the opportunity to present our request for an enhanced budget ceiling for the Financial Year (FY) 2025/26. This presentation outlines the Assembly's funding challenges, justifies the proposed budget adjustments and underscores our commitment to fulfilling our constitutional mandate of legislation, oversight and representation.

2. The County Assembly of Kakamega, serving a population of over 2 million persons across **14 sub counties and 60 wards**, faces significant operational and financial constraints due to persistent under funding. In reference to our earlier submission on **14th May 2024**, the revised County Allocation of Revenue Act (CARA) 2024 reduced our allocation from **Kshs. 1,482,723,167** to **Kshs. 1,277,560,474** for FY 2024/25; which is inadequate to meet our operational and legislative demands.

3. We hereby request an enhanced budget ceiling of **Kshs. 1,980,175,576**, comprising **Kshs. 745,074,656** for Personnel Emoluments and **Kshs. 1,235,100,920** for Operations and Maintenance (O&M), alongside a one-off special funding allocation of **Kshs. 542,287,438** to address contingent liabilities. This proposal aims to bridge the critical funding gap and ensure effective governance and service delivery.

Proposed Budget Ceiling for FY 2025/26

4. We propose an enhanced recurrent budget ceiling of **Kshs. 1,980,175,576**, broken down as follows:

~~205~~ 2025/26 Allocation

Component	Approved Allocation FY 2024/25 (Kshs.)	REVISED Allocation FY 2024/25 (Kshs)	Proposed Allocation FY 2025/26 (Kshs.)	Variance (Kshs.)
Personnel Emoluments	711,492,447	711,492,447	745,074,656	33,582,209
Operations and Maintenance	771,230,720	566,068,300	1,235,100,920	463,870,200
Total Recurrent Budget	**1,482,723,167**	**1,277,560,747**	**1,980,175,576**	**497,452,409**

5. Additionally, we request a one-off special funding allocation of **Kshs. 542,287,438** to address critical contingent liabilities and enable establishment of a Staff Mortgage and Car Loan Fund.

Detailed Justification of Budget Components

A. Personnel Emoluments (Kshs. 745,074,656)

6. The proposed allocation for Personnel Emoluments reflects an increase of **Kshs. 33,582,209** over the FY 2024/25 estimates, driven by statutory and mandatory obligations.

Key Drivers of Increased Personnel Costs:

i) Revised Remuneration:
Salaries and Remuneration Commission (SRC) Circulars: Annual salary increments, allowances and gratuity for MCAs, County Assembly staff and the County Assembly Service Board (CASB) Secretariat and Audit Committee. (***Annex 1a, 1b & 1c***)

Compliance with SRC guidelines is a legal obligation to ensure fair compensation and motivation.

ii) Social Health Insurance Fund (SHIF):
As per the provisions of the Social Health Insurance Act, 2023, and its attendant regulations, employers are mandated to effect enhanced contributions for employee healthcare.

iii) Affordable Housing Levy (AHL):
This is a 1.5 percent deduction from the employee's gross salary and an equivalent employer contribution. The levy imposes additional costs further straining the budget and increasing the wage bill. [*Ref: Affordable Housing Act, 2024*]

iv) NSSF Contributions:
Statutory employer contributions to the National Social Security Fund (NSSF), established under the NSSF Act of 2013 and further enhanced rates effected in February 2025, contributed to increased personnel costs. (***annex 2***)

Impact of Under funding: Inability to meet these statutory obligations risks non-compliance, low staff morale and potential legal disputes, which could further escalate costs.

B. Operations and Maintenance (O&M) (Kshs. 1,235,100,920)

7. The proposed O&M budget reflects an increase of **Kshs. 463,870,200** over the FY 2024/25 budget to address critical operational needs, including public participation, vehicle acquisition, training, and other essential components.

Key Components of O&M Budget:

i) **Public Participation (Kshs. 289,400,000)**:
Current Allocation (FY 2024/25): Kshs. 56,000,000
Proposed Allocation (FY 2025/26): Kshs. 289,400,000
Variance: Kshs. 233,400,000
Rationale: Public participation is a constitutional requirement under Article 196 of the Constitution of Kenya, essential for inclusive governance. The County Assembly is constitutionally required to engage citizens on at least 10 legislative proposals annually across 60 wards, covering a vast rural expanse with high population density.

Breakdown of Public Participation Costs:

Item	Cost (Kshs.)
Conference facilities (Kshs. 5,000 × 60 wards × 10 documents)	3,000,000
Public address systems (Kshs. 5,000 × 60 wards × 10 documents)	3,000,000
Refreshments (Kshs. 50,000 × 60 wards × 10 documents)	30,000,000
Transport costs (Kshs. 50,000 × 60 wards × 10 documents)	30,000,000
Contingency costs (Kshs. 500 × 100 pax × 60 wards × 10 documents)	30,000,000
Lunch allowances for security personnel (Kshs. 1,000 x 5 pax x 60 wards x 10 documents)	3,000,000
DSA for 34 wards beyond 50 km (Kshs. 14,000 × 20 × 2 × 34 × 10)	190,400,000
Total	**289,400,000**

(***annex 3***)

Impact of Under funding: Inadequate funding limits citizen engagement, undermines legislative legitimacy and risks legal challenges for non-compliance with public participation requirements.

ii) **Purchase of Motor Vehicles (Kshs. 60,000,000)**:

Need: The Assembly motor vehicle fleet currently has three grounded vehicles inherited from defunct local authorities, aged over 20 years. Maintenance costs for FY 2024/25 alone amounted to Kshs. 8,000,000. (***annex 4***)

Proposal: Acquisition of five new motor vehicles to facilitate general operations and public participation, especially in 34 wards located over 50 km from the Assembly precincts and replacement of the Speaker's official vehicle, which is aged and thus costly to maintain.
Impact: Enhanced operational efficiency, reduced maintenance costs and effective public engagement.

iii) Training (Kshs. 69,140,200):

Current Allocation (FY 2024/25): Kshs. 8,098,912

Proposed Allocation (FY 2025/26): Kshs. 69,140,200

Rationale: A training needs assessment identified the need for capacity building to equip MCAs and staff with skills in legislative drafting, budget scrutiny and policy analysis. The Public Service Commission has also issued a circular. (***annex 5***)

Impact: Enhanced competencies for improved governance outcomes, strengthened oversight and promotion of effective legislation and representation.

Other O&M Components:

iv) Insurance (Kshs. 100,300,000):
Variance: Kshs. 25,550,000 (from Kshs. 74,750,000 in FY 2024/25)
Rationale: Rising inflation, workforce growth, the need to insure car loans and mortgages, and high utilization (particularly for medical insurance), necessitate increased insurance coverage. (***annex 6***)

v) Bunge Mashinani (Kshs. 15,780,000):
This initiative, approved by our County Assembly through a House Resolution and emulated from the Senate of Kenya, entails holding plenary and committee sittings at the grassroots level in the five municipalities to foster open governance. (***annex 7***)

vi) Daily Subsistence Allowance (DSA) (Kshs. 60,000,000):
To cater for compliance training for staff on mandatory systems and emerging policies/programs, including iHRIS, Accrual Accounting, IFMIS, CBK online banking, eGP and Performance Management, among others; received as government directives. (***annex 8***)

Impact of Underfunding: Inadequate O&M funding hampers operational efficiency and delays compliance with mandatory government directives.

C. Special Funding Requests (Kshs. 542,287,438)

8. In addition to the enhanced recurrent budget, we request a one-off allocation to address critical financial obligations and staff welfare needs.

Breakdown of Special Funding Requests:

i) Staff Car Loan and Mortgage Scheme Fund (Kshs. 100,000,000):

Rationale: Seed capital to establish a car loan and mortgage scheme, in line with the SRC circular dated 17th December, 2014 (***annex 9a***) and the Kakamega County Assembly Staff Mortgage and Car Loan Scheme Fund Regulations, 2016 (***annex 9b***). This initiative aims to motivate and retain public officers, enhancing staff morale and productivity.

Impact: An improved staff welfare will reduce turnover and ensure a committed and productive workforce.

ii) Contingent Liabilities (Kshs. 442,287,438):

Breakdown:

Item	**Amount (Kshs.)**
KRA penalty and interest (***annex 10a***)	32,145,976
Arbitration award: Neelcon Construction Services (***annex 10b***)	159,465,434
Sensei Capital Limited (***annex 10c***)	52,484,260
Scope Design Systems (***annex 10d***)	135,479,935
Family Bank salary overdraft demand and penalty (***annex 10e***)	41,395,207
Lapfund accrued interest (***annex 10f***)	21,316,626
Total	**442,287,438**

Rationale: Settling these liabilities is critical to mitigate legal risks, avoid further penalties and safeguard the Assembly's financial stability.

Impact of Non-Payment: Persistent liabilities expose the Assembly to legal repercussions, divert resources from core functions and could erode public trust.

Implications of Persistent Under funding

9. Under funding over the years has had far reaching consequences, including:
   a. **Compromised Legislative Mandate**: Limited resources hinder the development and passage of quality legislations. Further, this affects service delivery, undermining confidence in the Assembly's role.
   b. **Weakened Oversight**: Insufficient funding for training and operational logistics undermine the Assembly's ability to scrutinize the County Executive.
   c. **Reduced Public Engagement**: Inadequate public participation risks alienating the public and violating constitutional requirements.
   d. **Escalating Liabilities**: Unsettled contingent liabilities attract additional penalties and legal costs.

Commitment to Fiscal Prudence

10. The County Assembly of Kakamega is committed to responsible financial management. The proposed budget is based on a thorough needs assessment and aligns with statutory obligations and operational priorities.
11. We endeavour to:
    a. Ensure transparency and accountability in the utilization of allocated funds.
    b. Implement cost-saving measures where feasible, such as optimizing vehicle maintenance and streamlining public participation logistics.
    c. Provide periodic reports to the Senate and other oversight bodies on budget execution.

Request for Consideration

12. We respectfully request the Senate Standing Committee on Finance and Budget to:

i) Approve the enhanced recurrent budget ceiling of **Kshs. 1,980,175,576** for FY 2025/26, comprising:

   a. **Kshs. 745,074,656** for Personnel Emoluments.
   b. **Kshs. 1,235,100,920** for Operations and Maintenance.

ii) Approve the one-off special funding allocation of **Kshs. 542,287,438** for contingent liabilities and the staff car loan and mortgage scheme.

Conclusion

13. Honourable Chairperson and Members, the County Assembly of Kakamega is at a critical juncture. The proposed enhanced budget ceiling and special funding allocation are essential to bridge the funding gap, fulfill our constitutional mandate and delivering our commitment to the people of Kakamega. We trust that this Committee will favorably consider our request, recognizing the Assembly's pivotal role in advancing devolved governance.

Thanking you for your attention and kind support.

Rt. Hon. James W. Namatsi, CPS (K)
SPEAKER OF THE COUNTY ASSEMBLY
CHAIRPERSON, CASB

Dr. Donald K. Manyala, PhD
CLERK OF COUNTY ASSEMBLY
SECRETARY, CASB

REPUBLIC OF KENYA

Telegraphic Address
Telephone: 053 2062077, 053 2033507
Email: info@ugcountyassembly.or.ke
Web: www.ugcountyassembly.or.ke

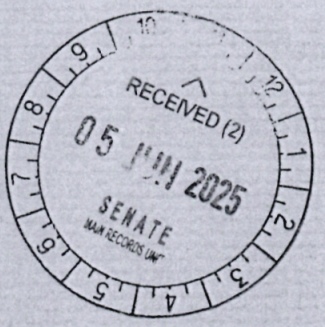


County Assembly
P.O Box 100-30100
ELDORET, KENYA

UASIN GISHU COUNTY ASSEMBLY

REF No. UG/CA/SENATE/VOL. 1/34 **13TH MAY, 2025**

The Clerk of the Senate,
Parliament of Kenya,
Parliament Building,
Parliament Road,
P.O Box 41842-00100,
NAIROBI.



Dear Sir/Madam,

RE: REQUEST FOR ENHANCEMENT OF UASIN GISHU COUNTY ASSEMBLY RECURENT BUDGET EXPENDITURE CEILING FOR FINANCIAL YEAR 2025/2026

Uasin Gishu County Assembly is one of the 47 county Assemblies in Kenya. The role of the County Assembly is stipulated in Article 185 of Constitution of Kenya 2010 as making laws, oversighting the County Executive, approving plans & policies for the management and exploitation of the County resources.

In the Financial Year 2024/2025, Uasin Gishu County Assembly budget was reduced by Ksh.78,500,000 from Ksh.805,657,536 in FY 2023/24 to Ksh.727,157,536 in FY 2024/25, as a result of withdrawal of the proposed Finance Bill, 2024 and subsequent amendment of the County Allocation of Revenue Act, 2024. The reduction impacted the Assembly's operations resulting to accumulation of pending bills.



In Financial Year 2025/2026, the Assembly has been allocated Ksh.762,248,662 up 5% from Ksh.727,157,536, an increase that is meant to cater for inflation.

The County Assembly requests for additional allocation of funds to cater for the following-

1 Staff promotion

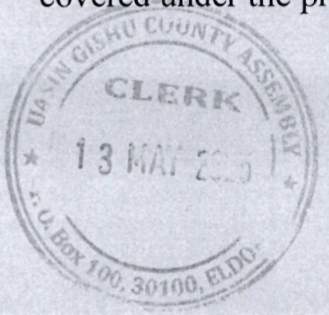
It is now 12 years since the inception of county assemblies which came into being after the promulgation of the Constitution of Kenya 2010. Staff members who were transferred by the then Transition Authority and those who were employed between 2013 to 2017 when the last recruitment was done have stagnated in the entry position they were appointed contrary to the HR practices. In order to carry out this exercise the County Assembly Service Board is requesting for additional **Ksh.10, 000,000.**

2 County Assembly Strategic Plan

The County Assembly was in the process of preparing its strategy plan for the period 2023 to 2028 when the CARA, 2024 was reviewed downwards necessitating the Assembly to stop the works mid-stream. The plan requires approximately **Ksh.5 million** that has not been provided for in the ceiling.

3 Staffing Levels

Although the Assembly staffing ceiling has been set at 100, the current staffing level is at 92 with majority being low cadre at salary scale N and below. There are only 8 Officers above Job Group N thus there is need to recruit for senior officer positions. In order to recruit or fill the much-needed essential staff the County Assembly Service Board require additional **Ksh.5 million** which is not covered under the provided ceiling.



4 Refurbishment of County Assembly Offices and Chambers -18m

The County Assembly Office and chambers are in dire need for refurbishment. These renovation and updating of space will go a long way in improving its functionality and overall work environment which in turn will improve service delivery. In order to achieve the above, ksh 18m will be required to carry out the works.

5 Purchase of two Motor Vehicles-28m

The County Assembly has aging motor Vehicles that were procured during transition period and others that were transferred from the defunct local Authorities. These motor vehicles are old and have become un-economical for the County Assembly to continue maintaining them, thus we have requested to have additional two new vehicles to assist in the efficient County Assembly service Delivery.

6 Hansard and Audio and ICT Equipment -22m.

The Current Hansard Audio and ICT Equipment's are old and requires upgrade. These upgrade will include, updating technology and infrastructure to meet current County Assembly's needs. The Assembly therefore requires ksh 22m as an approximate budget to meet the cost of these upgrade.

7 Pending Bills

The Assembly had pending bills amounting to **Ksh.37 million** brought forward to the current Financial Year 2024/25. Aware that pending bills are first charge, the Assembly settled it at the expense of this year's bills. The current pending bills are more than last year's, due to reduction of the Assembly's budget ceiling by Ksh.69 million as compared to the FY 2023/2024 Budget ceiling. Below is a schedule of pending bills amounting to **Ksh.67, 531,029**



UASIN GISHU COUNTY ASSEMBLY			
PENDING BILLS AS AT 30th April, 2025			
S/N	PAYEE	ITEM	AMOUNT
1	Standard Group Ltd	Advertisement	1,150,720
2	Nation Media Group Ltd	Advertisement	577,332
3	African Touch Safaris	Air Tickets	5,583,305
4	Slypeak Tours &Travel Ltd	Air Tickets	5,456,104
5	Cicada Hotel	Catering Services	450,000
6	Demo ATC Chebororwa	Conferences	820,000
7	Pride Inn Hotel	Conferences	2,060,300
8	Trident Insurance	General Insurance	2,087,734
9	Sunrise Resort	Conferences	1,720,000
10	Strawberry cotel Events	Catering Services	83,900
11	Romani	Catering Services	7,856,000
12	Newsphere Hardware	General Repairs	92,235
13	MFI Documents	General Repairs	573,321
14	Harnssen Group	Renewal Firewall	70,000
15	Patcom Dgigital Solution	Servicing Of Desktops	364,000
16	Koitos Ltd	Stationeries	250,500
17	Blue Switch Dynamic	ICT Equipment	169,000
18	Weston Hotel	Catering	2,424,750
19	Shamolex Enterprises	Hospitality	680,000
20	Joventure Hotel	Catering Services	300,000
21	Centre Auto Garage	Motor Vehicle Repairs	95,000
22	Ciala Resort	Conference Services	2,435,300
23	Bransuta General Supplies	Stationeries	96,000
24	Amaco Ltd	Motor Vehicle Insurance	123,251
25	Ketrich Auto Care	Motor Vehicle Repairs	37,500
26	Nyoluanda Enterprise	Motor Vehicle Repairs	80,200
27	Rachilus Company Ltd	ICT Phones	460,000
28	Berotech Solution	Stationeries	136,000
29	Eldoret Sport Club	Subscription Fees	35,000
30	Lymishal	ICT Accessories	125,000
31	Mohrale Tours	Air Tickets	269,150
32	Grandroyal Swiss	Catering Services	1,672,000
33	Laving Tonne Security	Security Services	2,553,000
34	Kencheb Enterprises	Sanitation	550,000
35	Avery Auto Garage	Motor Vehicle Repairs	731,577
36	AFC	Office Rent	1,375,668
37	Kipra Holdings Ltd	Stationeries	542,500
38	Shaemma Ltd	Stationeries	495,000
39	Telkom Kenya Ltd	Internet	506,983

13 MAY 2025

40	Ngaywa & Kibet Partners LLP	Legal Fees	484,000
41	Robu Cleaning Services Ltd	Sanitation	11,368
42	Z K Yego Advocates	Legal Fees	7,000,000
43	Lavington Security	Security	240,500
44	African Touch Safaris	Air Ticket	28,480
45	Lavington Security	Security	240,500
46	Nation Media Group	Advertisement	91,640
47	Lavington Security	Security	240,500
48	Patcom Digital Solution	Repairs	364,000
49	Sugar Land Ltd	Uniforms	1,443,600
50	Sharoconsco	Mobile Phones	1,315,400
51	Sugar Land Ltd	Uniforms	97,000
52	Gintex Ltd	Uniforms	228,900
53	Gintex Ltd	Uniforms	51,400
54	Amco Ltd	Gap Insurance	1,909,548
55	Nairobi Sport House	Uniforms	111,045
56	Gintex Ltd	Security	240,500
57	CPST	Training	70,400
58	Gintex Ltd	Uniforms	44,000
59	Sugar Land Ltd	Uniforms	157,200
60	Shamolex Ent	Hospitality	250,500
61	Lanishark Investment	Air Conditioners	1,229,800
62	Gintex Ltd	Security	240,500
63	AIC Cheptebo	Conference	500,000
64	Shamolex Ent	Hospitality	250,500
65	Nation Media Group	Advertisement	183,280
66	Newsphere Hardware	Repairs of Generator	32,500
67	Lavinton Security	Security	481,000
68	Nita	Subscription	294,937
69	Nyoluanda Enterprises	Motor Repairs	196,200
70	Sixty Four Resort	Catering Services	40,000
71	AIC Cheptebo	Conference	600,000
72	Super Elite Holding	Tonners	1,008,000
73	Shamolex Ent	Hospitality	250,500
74	Aturkan Hotel	Conference	1,875,000
75	Sixty Four Resort	Conference	100,000
76	Kipra Holding	Cleaning	540,000
	TOTAL		**67,531,029**

8 Operationalization of the Ward offices

Following the completion of ward offices, Honourable members were allocated each Four offices (Members' office, Secretary's office, Personal Assistant's



Office and a boardroom). The Assembly therefore request for additional funds of **Ksh.70,050,000** for the purposes of furnishing the said offices with computers, printers, furniture and fittings.

Items required to operationalize the thirty (30) Ward Offices

No.	Item	Cost Per Unit	Units	Amount
1	Photocopier (One per Ward Office)	1,200,000	30	36,000,000
2	Desktop (One per Ward Office)	220,000	30	6,600,000
3	Laptop (One per Ward Office)	180,000	30	5,400,000
4	Office Desk (Three per Ward Office)	40,000	90	3,600,000
5	Executive High back Chair (One per Ward Office)	40,000	30	1,200,000
6	Secretarial Office Chair (One per Ward Office)	30,000	30	900,000
7	Metallic Cabinet (Two per Ward Office)	25,000	60	1,500,000
8	Visitors Chair (Five per Ward Office)	20,000	150	3,000,000
9	Conference Table (One per Ward Office)	95,000	30	2,850,000
10	Conference Chairs (20 per Ward Office)	15,000	600	9,000,000
	Total			70,050,000

In conclusion the County Assembly of Uasin Gishu requests the Senate of Kenya to consider adjusting upwards the Assembly's Recurrent Budget Ceiling for FY 2025/2026 by **Kshs.225, 581,025.**

Thank you,

Yours Faithfully,

SHADRACK CHOGE
CLERK TO COUNTY ASSEMBL

DEPUTY CLERK - MA'S OFFICE
RECEIVED
20 JUN 2025
P.O. Box 41842 - 00100, NAIROBI

THE SENATE
RECEIVED
23 JUN 2025
DIRECTOR COMMITTEE SERVICES
(DSEC)

REPUBLIC OF KENYA
COUNTY ASSEMBLY OF WAJIR

'Bunge', Wajir
Telephone: 0720 878 278
E-mail: wajirclerk254@gmail.com

The Clerk's Chambers
The County Assembly of Wajir,
P.O. BOX 495 – 70200
Wajir, Kenya.

OFFICE OF THE CLERK

REF: WCA/CLERK/SENATE/01/2025

3rd June 2025

The Clerk,
The Senate,
Parliament Buildings,
P.O Box 41842-00100,
Nairobi.

(1) SLO
Please Facilitate
DC (MA)
Date: 20/6/2025

Through
The Hon Speaker/Chair County Assembly Service Board
County Assembly of Wajir.

(2) DIRECTOR
DSEC
Kindly handle this
23/06/25

Dear Sir,

RE: COUNTY ASSEMBLY OF WAJIR DRAFT CEILING FOR FY 2024/2025

The Assembly is the Legislative Arm of the County Government of Wajir and draws its mandate and authority from the provisions of Article 185 of the Constitution. The three major roles of the County Assembly include representation, Legislation and oversight.

Wajir County Assembly consists of 45 Members, who include 30 Ward Representatives, each elected by the registered voters of the wards, and 15 members who are special elect (nominated) by the County Assembly political parties according to their proportional representation in the County Assembly to represent special interests including persons with disabilities, minorities and the youth, and the Hon. Speaker elected from outside the House.

Mr. Gitonga
Kindly deal.
24/6/25.

In order for the Honourable members to effectively and efficiently undertake their mandates, they should be properly facilitated with the requisite facilities.

The County Assembly Service Board (Herein the Employer) of the Third Assembly of Wajir County and management wish to request you the inclusion of the following into our draft ceilings for FY 2025/2026 as below.

1) Mileage

The Commission on Revenue allocation has requested for details of Hon MCAs, Wards, one and two way distances from the County Assembly headquarters and the same was shared in time. According to the Kenya Gazette **Vol. CXXV—No. 177** dated 9th August 2023, the Hon MCAs were to be paid using zones the maximum amount being Kshs. 147,481. The Hon MCAs obtained a conservatory order from Garissa High Court. The County Assembly was directed to use the previous circular that totals to a monthly mileage of Kshs. 6,284,703 giving an annual amount of Kshs. 75,416,436. However, the Commission has indicated a monthly mileage of Kshs. 4,500,000 giving an annual amount of Kshs. 54,000,000 leading to a deficit of Kshs. **21,416,436.** See the gazette notice, Court order and mileage schedule in **annex 1.**

2) Insurance cost

GA Insurance and AAR have been providing comprehensive medical insurance cover for Hon MCAs and staff for the FY 2023/2024. However, in the financial year 2024/2025, AAR raised the premium to Kshs. 23,339,083. The Assembly floated a tender for the provision of medical cover for staff and Transnep Insurance won with Kshs. 34,109,029 leading to a total of Kshs. **57,448,112**. This was beyond the budgetary allocation for medical insurance cover. The CRA has allocated the Assembly a budget of Kshs. 36,000,000. This led to a deficit of Kshs. **21,448,112. See annex 2 (invoices)**

3) Security

The new County Assembly headquarters is located six kilometers from the Central Business District. There is need to establish a police post in the area. The Assembly will have to construct houses and offices for them. This will require some budgetary allocation. There is also rampant insecurity in the settlements bordering Somalia. The County Assembly committees need high level security while undertaking their roles as enshrined in the constitution. The Commission on Revenue Allocation and Northern Counties have in the past agreed to cater for security cost. To this end, the Assembly requests the above be considered -**Kshs. 23,280,000. See annex 3.**

4) Pending Bills from previous years

The County Assembly has an accrued pending bill amounting to **Kshs. 126,022,797.50** emanating from 2014 when the County Assembly's account was domiciled at the County Executive and subsequent years. The County Assembly Service Board and the Public Accounts and Investment Committee verified the authenticity of the County Assembly Pending Bills and confirmed their eligibility for payment. **See annex 4**

5) Pending Bills for FY 2024/2025 due to budget reduction of Kshs. 208,165,798

The budget of County Assembly of Wajir was reduced from Kshs. 992,609,870 to Kshs. 784,444,072 leading to a reduction of Kshs. 208,165,798. This has significantly affected the operations of the Assembly forcing WCA to carry forward salary, gratuity, staff pension, housing levy fund, NITA, mileage for the months of April, May, June 2025, ward office operation for 6 months, security for June 2025, ICPAK (Finance staff) and procurement staff training cost, budget committee CFSP public participation cost, budget committee public participation for budget estimates and lands committee spatial planning public participation to FY 2025/2026 amounting to Kshs. **92,716,470.** The salary for May 2025 was used as the salary for June 2025 is not yet available. **See annex 5.**

On behalf of the County Assembly Service Board, I request for an addition of **Kshs. 284,883,815.50** from the Senate in regards to the above that significantly affect our operations.

I am looking forward to your consideration on this matter.

Thank you for your continued cooperation.

Yours Sincerely,



Shalle Sheikh Mursal,
Clerk &Secretary, CASB
County Assembly of Wajir

Copy to:

- Hon. Sheikh Abass Mohamed, Senator, Wajir County
- Hon Capt Ali Roba, Chair Senate Finance and Budget Committee
- All Members of CASB, County Assembly of Wajir.

COUNTY ASSEMBLY OF KITUI

Tel: (044)22914,
Email: www.kituiassembly.go.ke
Website: kituiassembly.go.ke

Clerk's Office,
Kitui County Assembly,
P.O. Box 694 – 90200,
KITUI, Kenya

THE SENATE CLERK'S OFFICE RECEIVED 24 JUN 2025 P.O. Box 41842 - 00100, NAIROBI

OFFICE OF THE CLERK

OUR REF: CAK/5/1/VOL. XLI (38) **DATE: 19th June, 2025**

THE SENATE RECEIVED COPY 24 JUN 2025 CLERK'S OFFICE

Clerk of the Senate
P.O. Box 41842 - 00100
NAIROBI

DSC
Kindly deal.

RE: REVIEW OF EXPENDITURE LIMITS ON NON CORE COUNTY INFRATRUCTURE DEVELOPMENT AND THE RECURRENT CEILING FOR THE FINANCIAL YEAR 2025/2026.

EC 24/06/2025

The above subject matter refers. The Kitui County Assembly Service Board is requesting the Senate to consider reviewing the above limits due to the reasons stated below;

(A) Non-core County Infrastructure Development.

Kindly refer to a letter by the Principal Secretary, Ministry of Transport, Infrastructure, Housing, Urban Development and Public Works referenced PWA/A/200/103 Vol. 1/136 dated 27th August, 2018 (copy attached for ease of reference).

This letter set the expenditure limits for each type of non-core county infrastructure development.

The County Assembly of Kitui has sixty (60) Members of County Assembly and the Speaker. Currently, the Kitui County Assembly Service Board is in the process of constructing an office block whose tender had been awarded at a cost of Ksh. 533,000,000= (Five hundred and thirty three Million shillings). The board had to down size the project to be within the ceiling of Ksh. 250,000,000= (Two hundred and fifty Million shillings) hence leaving out some very essential items that would improve the usability of the office block.

The purpose of this letter is to request you to consider reviewing the expenditure limit of the administration block upwards from Ksh. 250,000,000= (Two hundred

Mr. Gitonga
Kindly deal.
26/06/25.

THE SENATE RECEIVED 24 JUN 2025 DEPUTY CLERK

and fifty Million) to Ksh. 460,000,000= (Four hundred and sixty Million Shillings) due to the following reasons;

(i) The cost of construction materials has increased over the years since the year 2018 when the limits were set.

(ii) The expenditure limit was on assumption that the infrastructure would be done on empty/undeveloped area which is not the case with the County Assembly of Kitui. The office block is being done on an area that had other existing buildings that had to be demolished.

(iii) While reducing the scope of work to fit within the 250 Million, some essential items had to be left out such as;

1. 3 Lifts at a cost of Ksh. 41,850,000=
2. Air conditioning at a cost of Ksh. 16,258,481=
3. Structured cabling/CCTV installations at a cost of Ksh. 6,464,700=
4. Inbuilt cabinets/wardrobes at a cost of Ksh. 4,210,000=
5. Kitchen equipping at a cost of a cost of Ksh. 1,000,000=
6. Perimeter wall, gate and gate house at a cost of Ksh. 4,290,140=
7. Generator at a cost of Ksh. 7,500,000=
8. Carpets (Leadership and management offices) at a cost of Ksh. 3,000,000=
9. Rain water harvesting at a cost of Ksh. 2,150,800=
10. Parking and landscaping at a cost of Ksh. 2,058,000=
11. Solar powered borehole at a cost of Ksh. 4,100,000=

(iv) The project was designed and is being supervised by a consultant whose total fee is estimated to be Ksh. 110 Million which has not been factored within the set ceiling limit of 250 Million.

(B) <u>On recurrent ceiling for FY 2025/2026.</u>

In the County Allocation of Revenue Act (CARA) 2024 prior to the stopping of the Finance Bill 2024, the recurrent ceiling for County Assembly operations in the FY 2024/2025 was set at Ksh. 1,062,587,992= (One Billion sixty two Million five hundred and eighty seven thousand nine hundred and ninety two shillings). The Assembly prepared her budget based on this figure. However, when the Finance Bill 2024 was not ascended to, CARA 2024 was referred back to parliament for amendment which resulted to a reduction of the Assembly recurrent ceiling allocation to Ksh. 946,077,555= (Nine hundred and forty six Million seventy seven

thousand five hundred and fifty five shillings). As a result of this reduction, some of the programs that were earmarked to be undertaken in the FY 2024/2025 were shelved and could not be undertaken.

Since CARA 2025 is not yet enacted, the Kitui County Assembly Service Board has resolved to request the Senate to consider allocating additional funds over and above the ceiling for FY 2024/2025 by at least Ksh. 200,000,000= (Two hundred million shillings).

The additional funds will be used to undertake some of the programmes that were altered by the reduction in the ceiling for 2024/2025. The board wishes to fund the following key priority areas with the additional funding;

1. **Replacement of the County Assembly chambers roof (Kshs 25,000,000)** - The County Assembly debating chamber was completed in the year 2018. The roofing materials that were used for roofing have suffered structural deterioration due to harsh weather conditions and has been leaking. The damage poses safety risks hence immediate replacement is essential to ensure safety for all users and the equipment in the facility. Engineers have advised that the only material that can withstand the harsh weather condition at Kitui as well as guarantee use of natural lighting in the chamber is glass. The Assembly thus intends to replace the entire chamber roof with glass and it is estimated to cost Kshs 25,000,000.
2. **Purchase of an Assembly golden mace (Kshs 30,000,000)** - The mace serves as a vital symbol of authority and legitimacy within the County Assembly. The current wooden mace that was acquired in 2013 at the inception of the Assembly is outdated, which compromises the formality and constitutional symbolism of legislative proceedings. The acquisition of a new golden mace will enhance the dignity of the Assembly and align it with the common wealth countries standards for legislative institutions.
3. **Convert to a digital Assembly (Kshs 55,000,000)** - To promote transparency, civic engagement, and public accountability, the Board intends to digitize and live-stream County Assembly proceedings. This initiative will involve setting up audio-visual infrastructure, secure broadcasting equipment, and high-speed internet connectivity in the county assembly chambers as well as in the offices. Live streaming will enable the public to follow legislative debates and decisions on real time, fostering open governance and inclusivity.
4. **Enhanced Oversight activities (Kshs 50,000,000)** - Kitui county is vast with expansive geographical scope. One of the key Constitutional mandates of the County Assembly is to offer oversight. This mandate is critical for

ensuring transparency, accountability, and effective service delivery. It involves traversing the entire County by the respective Assembly Committees to inspect the projects and programs undertaken by the County Executive. The current budget does not adequately support transport and logistical facilitation requirements for this intensified oversight.

5. **Replacement of worn-out vehicles (Kshs 40,000,000)** – all the 8 vehicles that were bought at the early years of the Assembly inception have become completely worn-out. Lack of serviceable vehicles has negatively affected the operations of the Assembly and there is need to replace them.

The Kitui County Assembly Service Board is thus requesting the Senate to consider the above request for additional funding to enable the Assembly perform its constitutional mandate of oversight, representation and legislation.

OFFICE OF THE CLERK
COUNTY ASSEMBLY OF KITUI
P. O. Box 694 - 90200, KITUI
TEL;04422914

L. WAEMA
Ag. CLERK OF ASSEMBLY
COUNTY ASSEMBLY OF KITUI.

P.O.Box 86-40100,
Kisumu - KENYA

Email: kisumuspeaker@gmail.com
Website: www.kisumuassembly.go.ke

County Assembly of Kisumu

OFFICE OF THE SPEAKER

OUR REF: CAK/SP/UMA/4/2025

17TH JUNE, 2025

Speaker,
Senate of Kenya,
P.O Box 41842- 00100,
Nairobi.

THE SENATE RECEIVED 19 JUN 2025 DIRECTOR COMMITTEE SERVICES (DSEC)

(1) DSEC. Note and deal. 18/6/2025

THE SENATE CLERK'S OFFICE RECEIVED 18 JUN 2025 P.O. BOX 41842-00100, NAIROBI

Through
The Clerk
Senate of Kenya

Attention: Chairperson, Senate Committee on Finance

(2) Mr Sitonga. Kindly deal 19/06/25

Dear Sir,

REQUEST FOR ADDITIONAL FUNDING TO FURNITURE FOR OUR NEW ULTRA-MODERN ASSEMBLY CHAMBERS AND OFFICES

I am writing to bring to your attention a matter of great importance regarding the County Assembly of Kisumu. Recently, I had a fruitful discussion with the Commission of Revenue Allocation (CRA) regarding the need for additional funds to furnish our ultra-modern assembly chambers and offices which has been under construction and is estimated to be fully completed for occupation by September 2025.

Our current office furniture and equipment were procured over a decade ago and have since become obsolete or in poor condition. Furthermore, the newly constructed building provides more office spaces compared to our current premises, necessitating additional furnishings.

In light of these considerations, the County Assembly of Kisumu is seeking an additional funding of Kshs 341,135,900 to adequately furnish and equip the new Ultra-Modern Assembly Chambers and offices. Properly furnishing these spaces is crucial for ensuring the smooth functioning of our legislative duties and providing a conducive environment for our Members and Staff.

THE SENATE RECEIVED 18 JUN 2025 DIRECTOR LEGAL SERVICES

I kindly request that the Finance Committee give due consideration to our request and allocate the necessary funds to support this endeavor. Your support in this matter will be greatly appreciated and will

contribute to the continued progress and effectiveness as an oversight body

Below is the breakdown of the **Kshs 341,135,900** figure as requested above:

a) Assembly Debating Chamber, Speaker and Public Gallery - Kshs. 27,815,000

b) Office of the Speaker and Deputy Speaker – Kshs.11,090,000

c) County Assembly Leadership Offices – Kshs. 12,560,000

d) MCAs Offices – Kshs. 38,000,000

e) External Board Members Offices – Kshs. 1,900,000

f) Office of the Clerk and Deputy Clerk – Kshs. 11,490,000

g) 5 Directors Offices – Kshs. 8,450,000

h) 16 Heads of Department Offices – Kshs. 17,425,000

i) Open Office Set-up, Security, Reception and Private Lounge – Kshs. 23,240,000

j) Break-out Room – Kshs. 1,800,000

k) Library and Information Services – Kshs. 6,465,000

l) Open Food Court – Restaurant – Kshs. 5,240,000

m) Kitchen – 9,572,000

n) Gym Equipment – Kshs. 30,569,400

o) Sauna and Steam Equipment – Kshs. 10,000,000

p) Hansard, E-Parliament and ICT EquipmentKshs.121, 809,500

Thank you for your attention and consideration into this important matter.

Yours Sincerely,

HON. ELISHA JACK ORARO,
SPEAKER - COUNTY ASSEMBLY OF KISUMU.

cc 1. Chairperson Commission on Revenue Allocation CRA

2. Senator Kisumu County

THE SENATE CLERK'S OFFICE
RECEIVED
01 JUL 2025
P.O. Box 41842 - 00100, NAIROBI

THE SENATE CLERK'S OFFICE
RECEIVED
30 JUN 2025
01 JUL 2025
P.O. Box 41842 - 00100, NAIROBI

COUNTY GOVERNMENT OF NANDI

NANDI COUNTY ASSEMBLY

P.O. Box 673-30300, Kapsabet
Telephone Number: 0780000029 / 0412000029
E-mail: info@nandiassembly.go.ke
Website: www.nandiassembly.go,

NCA/SEN./21/05/2025-2026

30th May 2025

The Clerk of the Senate,
Parliament of the Republic of Kenya,
PO Box 41842-00100,
NAIROBI, KENYA.

(1) DSFC
Kindly deal

THE SENATE
RECEIVED
02 JUL 2025
DEPUTY CLERK

02/07/2025

(2) Mr. Gitonga
Kindly do
03/07/25

Dear Sir,

RE: A REQUEST FOR ENHANCEMENT OF NANDI COUNTY ASSEMBLY RECURRENT EXPENDITURE CEILING BY KSHS.144,738,760 FROM CRA'S RECOMMENDED CEILING OF KSHS. 781,140,379 TO A NEW CEILING OF KSHS. 925,879,139

The County Assembly recurrent expenditure is constrained by upper ceilings set by the Parliament of Kenya during the enactment of the County Allocation of Revenue Act. In the Public Finance Management Act 2012 Section 8 (1) a Committee of the Senate is established to deal with budgetary and financial matters has responsibilities for the following matters, in addition to the functions set out in the Standing Orders review the County Allocation of Revenue Bill and the Division of Revenue Bill in accordance with Article 218(1)(b) of the Constitution at least two months before the end of the financial year.

It is hereby our considered opinion thereof that the upper ceiling of **KShs. 781,140,379** as proposed in Commission on Revenue Allocation (CRA) for the Nandi County Assembly to the Senate shall be insufficient to defray the recurrent expenditure as anticipated of the peculiar circumstances of relocation to new county assembly office complex.

There were challenges in the financial year 2024-2025 occasioned by the deep revenue cuts of County Assembly of Nandi by **KShs. 154.15 million** last year that denied it as chance to address its plans on the same causes.

We are kindly requesting that you consider our request based on the following information;

1) The County Assembly requests for a favorable outcome in respect to the following other requests that were listed in our letter dated 26th June 2025 previously sent to you;

I. Equipping of the County Assembly Office Complex Hansard and Chambers totaling **KShs. 93,922,000** as per the as per the proposed list in Appendix 1 of proposed Hansard and audio services purchases, works and goods to be procured.

II. Purchase of furniture and fittings as a result of relocation to newly built office complex-contracted services at least KShs. **29,620,000** as per the proposed list in Appendix 2 of proposed purchases, works and services to be procured.

III. Purchases of Motor Vehicles for Monitoring and Evaluation of County Programs and public participation exercises totaling **KShs. 21,196,760** as per the proposed list in Appendix 3 of proposed purchases, works and services to be procured. The 10 vehicles that are in use are very old, bought at the commencement of the County Assembly operations in FY 2013/2014 and are becoming extremely expensive to run. Public participation as a program shall cost a minimum of **KShs. 24,000,000** in the FY 2024-2025 considering that the County is comprised of 30 wards, with each County Assembly Ward citizens being facilitated to participate in at least 4 issues including the review programs of Economic Planning, Budgets and 2 County Assembly legislations annually.

Our request therefore is that the Senate considers, in the light of these circumstances, to enhance our recurrent expenditure ceiling (for budgetary expenditure to be incurred in FY 2025/2026 only) by at least this **KShs.144, 738,760** as per our attached detailed proposed expenditures.

Thank you,

BARNABA GK KOSGEI,

CLERK OF THE ASSEMBLY OF NANDI

COUNTY GOVERNMENT OF GARISSA

E-mail:
gsa.countyassembly@gmail.com

County Assembly Offices
P.O. Box 57- 70100
Garissa

GARISSA COUNTY ASSEMBLY

REF: GCA/SEN/VOL.1/2025 (01) **3RD JUNE 2025**

The Chairperson
Senate Committee on Finance and Budget

Thro'

THE CLERK
Senate of the Republic of Kenya
Parliament Buildings
P.O. Box 41842-00100
NAIROBI, KENYA

Dear Sir,

RE: REQUEST FOR ADDITIONAL FUNDS FOR FY 2025/2026

We are writing to request additional funds to enhance the recurrent expenditure budget ceiling for the County Assembly of Garissa for the financial year 2025/2026. Below are the critical issues fueling this request:

1) Pending Bills

We have experienced a reduction of Ksh 231,735,508 in our budget, which has led to pending bills amounting to **Ksh 33,527,850** that must be carried forward. These pending bills are crucial to address and include essential obligations such as statutory deductions (provident fund and pension fund) , SACCO dues, and unremitted bank loan deductions.

2) Staff Rationalization

The Senate had previously approved an allocation of **Ksh 58,013,922** for staff rationalization. However, this funding has been halted due to the recent budget cuts. We respectfully request the reinstatement of this allocation to support effective workforce management.

3) HR Audit Requirement

An HR audit costing **Ksh 7,859,000** is required to be conducted before we can proceed with the rationalization process. This audit is essential to ensure compliance and facilitate effective staffing strategies.

4) Office Equipment

Following the completion of our new office blocks, we require an additional allocation of Ksh **48,000,000** million for essential office furniture and equipment. This includes provisions for the office block, committee boardrooms, conference rooms, Members' lounges, and 30 ward offices, as well as a standby generator.

5) General Insurance Deficit

Additionally, we face a **Ksh 20,000,000** million deficit in general insurance due to rising market costs, which is crucial for ensuring adequate coverage for our members, staff, ward officers, and partisan staff.

In total, we are requesting **Ksh 168,400,772** to address these pressing financial needs. We have attached a summary of our funding request for your review.

We would appreciate the opportunity for a meeting to discuss this matter further at your convenience.

Thank you for your attention, and we look forward to your favorable consideration.

Regards,

M.A. Santur

Clerk

County Assembly of Garissa

Cc: The Chairperson, Senate Committee on Finance and Budget

NO	ITEM	AMOUNT (KSH)	JUSTIFICATION
1	Pending bills	33,527,850	Unforeseen obligations resulting from the budget cuts
2	Staff rationalization	58,013,922	Previously approved allocation not implemented due to recent cuts
3	Human Resource Firm Engagement	7,859,000	Previously approved allocation not implemented due to recent cuts
4	Furniture, fittings, equipment, and a generator	48,000,000	Necessary purchases for the new office block and ward office furnishings and standby generator
5	General insurance	20,000,000	Increased costs associated with procuring insurance
TOTAL		**168,400,772**	

THE SENATE
RECEIVED
23 JUN 2025
DIRECTOR COMMITTEE SERVICES
(DSEC)

THE SENATE CLERKS OFFICE
RECEIVED
23 JUN 2025
P.O. Box 41842-00100 NAIROBI

COUNTY GOVERNMENT OF GARISSA

E-mail:
gsa.countyassembly@gmail.com

County Assembly Offices
P.O. Box 57- 70100
Garissa

GARISSA COUNTY ASSEMBLY

REF: GCA/SEN/VOL.1/2025 (03) **19TH JUNE 2025**

THE SENATE
RECEIVED
23 JUN 2025
DEPUTY CLERK

THE CLERK
Senate of the Republic of Kenya
Parliament Buildings
P.O. Box 41842-00100
NAIROBI, KENYA

① DSEC
Kindly deal
23/06/2025

Dear Mr. Nyegenye,

RE: REQUEST FOR ADDITIONAL RECURRENT EXPENDITURE BUDGET CEILING FOR FY 2025/2026

We refer to our recent discussion with the senate Committee on Finance and Budget regarding the need for additional funds for the fiscal year 2025/2026. We appreciate the committee's engagement and consideration of our situation.

In accordance with the committee's request, we are providing further information regarding the County Government of Garissa's own source revenue and equitable shares. Attached to this letter is a detailed summary of our own source revenue and equitable shares for the fiscal year 2024/25. This summary includes our original budget allocations, actual revenue collected, and specific details pertinent to our financial operations.

Additionally, we would like to clarify the matter of budget deficit support that was considered during our discussions. The Assembly has been adversely affected by the recent budget cuts enforced by the County Allocation of Revenue Act, 2024. Specifically, our recurrent expenditure ceiling was reduced by Ksh 228,735,508, which amounts to approximately 22% of our initial recurrent budget of Ksh 1,034,099,730. This effectively leaves us with a revised ceiling of Ksh 805,364,222.

This reduction was only confirmed nine months into the fiscal year, following a prolonged court case that limited our ability to adjust our financial plans in a timely manner. After the lifting of a temporary stay order in March 2025, we were left in a difficult position. By that time, we had already utilized 75% of our budget based on the original allocations, which resulted in insufficient funds to cover all necessary expenditures.

② Mr. Kidonga
Kindly deal.
24/06/24.

Consequently, we are facing a deficit that has compelled us to carry forward three months of salary deductions. To address this urgent matter, we are seeking an additional budgetary support of **Ksh 33,527,850,** which can be broken down as follows:

No	Item	Amount
1	Pension Funds	15,560,000
2	SACCO dues	3,542,960
3	Bank loans deductions	6,696,654
4	Other deductions	7,728,236
Total		**33,527,850**

We kindly urge the committee to reconsider our request for additional funds as critical budgetary support, rather than pending bills.

Your quick action will be highly appreciated.

Regards

M. A SANTUR
CLERK, COUNTY ASSEMBLY OF GARISSA

COUNTY GOVERNMENT OF GARISSA

GARISSA COUNTY ASSEMBLY
P O BOX 57-70100
GARISSA

Overview of FY 2024/25 Budget

1. **RESOURCE ENVELOPE**

RESOURCE ENVELOPE	**Amount (Kshs)**
Equitable share	8,555,015,575
Own Source Revenues	*300,000,000*
National government Conditional and unconditional Grant	*266,013,921*
Conditional Allocations from development partners	*1,006,519,423*
carry forward from fy 2023-2024	***1,332,681,087***
Total	**11,460,230,006**

Actual performance of OSR upto 31st march 2025

	Own Source Revenue	**Annual Budget Allocation (Kshs)**	**Actual Receipts (Kshs.)**	**Actual Receipts as Percentage of Annu- al**
1	Ordinary Own Source	140,000,000	73,396,197	52
2	Appropriation in Aid (A-I-A)			
3	Facility Improvement Fund	160,000,000	238,808,627	149
	Subtotal	**300,000,000**	**312,204,824**	

COUNTY ASSEMBLY OF BUNGOMA
OFFICE OF THE CLERK

Telephone: 0202651905/0208000663
Email: info@bungomaassembly.go.ke
Web: www.bungomaassembly.go.ke

P.O. BOX 1886-50200,
BUNGOMA, Kenya

CAB/FIN/2 VOL. II (1) **23rd April, 2025**

MR. JEREMIAH NYEGENYE, CBS
Clerk of the Senate
Parliament Buildings
P.O Box 41842-00100
NAIROBI, KENYA

THE SENATE
RECEIVED COPY
30 APR 2025
CLERK'S OFFICE

Dear Mr. Jeremiah,

RE: RECURRENT BUDGET CEILING ENHANCEMENT REQUEST FOR FY 2025/2026 -COUNTY ASSEMBLY OF BUNGOMA

The County Assembly of Bungoma is established pursuant to Article 175 of the Constitution of Kenya, 2010 and is the Legislative arm of the County Government of Bungoma. The Bungoma County Assembly has the responsibility to represent, legislate and undertake oversight over the County Executive to ensure efficient service delivery to residents of Bungoma County.

The County Assembly is facing serious financial constraints in its effort to carry out its mandates as provided for in law. In the current financial year 2024/25, the revised County Allocation of Revenue Act, 2024 puts the recurrent ceiling for the County Assembly of Bungoma at Kshs. 1,019,575,196 while the Commission on Revenue Allocation FY 2025/2026 ceiling recommendation to the senate is Kshs. 969,221,694.

It is noteworthy that an earlier request of Kshs. 93,000,000 had been granted in the FY 2024/25 but was affected by the amendment of Finance Bill, 2024 which let revision of the approved CARA, 2024, that reduced the ceiling by Kshs. 147,375,237. We therefore request for the reinstatement of the Kshs. 93,000,000 to enable us implement the programmes we had intended to accomplish in the FY 2024/25.

We also request for an additional Kshs. 15,000,000 for installation of solar panel in the County Assembly Bungoma (CAB) administration block and chambers to enhance energy efficiency and reduce on power operational costs.

The specific areas that were earlier requested are as listed below:

	Item description for earlier request	Required Amount (Kshs)
1.	Purchase of Furniture for offices, committee rooms, auditorium, and boardrooms in the new building	57,000,000
2.	ICT infrastructure (Installation and configuration of CCTV cameras to improve security in the expansive new building and main entrance gates at Kshs. 2,650,000 and Installation of UPS for 245 computers (@ Kshs. 30,000 total Kshs. 7,350,000)	10,000,000
3.	Purchase of Library Equipment (Tables, Chairs, Shelves, e-library software, e-licenses, and hard copies of reading materials)	15,000,000
4.	Installation of Air conditioners and fans in the new building	2,000,000
5.	Provision for enhancement of allocation towards costs of utilities	9,000,000
	Sub - Total	**93,000,000**
	Item description of additional new request	
1.	Solar panels installation at the County Assembly of Bungoma Administration Block	15,000,000
	Sub – Total	**15,000,000**
	Grand – Total	**108,000,000**

In view of the above, the County Assembly is requesting its recurrent ceiling for the financial year 2025/2026 to be enhanced to a total of Kshs. **1,077,221,694**. We humbly request you to favorably consider our request so that our institution can operate smoothly and deliver services effectively.

Yours Sincerely,

COUNTY CLERK
COUNTY GOVERNMENT OF BUNGOMA
P.O. BOX 00200

Charles W. Wafula
Clerk of the County Assembly
COUNTY GOVERNMENT OF BUNGOMA

Cc:

CPA Roble Nuno
Ag. Commission Secretary/CEO
Commission on Revenue Allocation
Grosvenor Block
PRISM Towers, 28th Floor
P.O. Box 1310 – 00200
NAIROBI

All correspondence should be addressed to the Clerk of the County Assembly

COUNTY ASSEMBLY OF MAKUENI

P .O. Box 572-90300 WOTE, MAKUENI

Email: info@makueniassembly.go.ke *Website: www.makueniassembly.go.ke*

Office of the Clerk

DATE: 1st July, 2025

When replying please quote.

Our Ref: **MKN/CA/ADM/2025 VOL. 2 (160)**

Mr. Jeremiah M. Nyegenye,

The Clerk of the Senate,

Parliament Buildings,

P.O. Box 41842 – 00100.

NAIROBI.

Dear Sir,

RE: MEMORANDUM ON THE COUNTY ALLOCATION OF REVENUE BILL, 2025 (SENATE BILL NO. 9 OF 2025).

The above subject matter refers;

The County Assembly of Makueni is one of the Forty-Seven assemblies in Kenya established pursuant to Article 176 (1) of the Constitution of Kenya, 2010. The legislative authority of County Assembly is derived from Article 185 of the Constitution of Kenya, 2010. The Senate through print media requested for submission of memorandum on the **County Allocation of Revenue Bill, 2025**.

Reference is made to the Second schedule of the County Allocation of Revenue Bill, 2025 that provides the County Assembly Budget Ceilings on Recurrent Expenditure for Financial Year 2025/26. The County Assembly of Makueni requests Senate Committee on Finance and Budget to consider revision of its recurrent ceiling to finance the following priority areas: -

1. **Pending Bills and Arrears**

The County Assembly had a Kshs.89,726,128.00 budget cut in the FY 2024/25. Subsequently, the Assembly adjusted its budget to fit within the reduced recurrent ceiling. The resultant adjustments occasioned salary arrears amounting to **Kshs.37,526,233.45** and gratuity arrears worth **Kshs. 29,751,324.96** for Members of County Assembly and contractual staff. The compounding effect of these accumulated gratuities demands urgent and strategic financial intervention. Further, over the years due to underfunding and persistent budget constraints across multiple fiscal periods the accumulated operations and maintenance pending bills amount to **Kshs.60,335,076.50 (Appendix 1)**.

SUMMARY OF ARREARS AND PENDING BILLS		
No	**DESCRIPTION**	**AMOUNT (Kshs.)**
1	Salaries arrears for June, 2025	37,526,233.45
2	Gratuity arrears	29,751,324.96
4	Operations and Maintenance pending bills	60,335,076.50
	TOTAL	**127,612,634.91**

2. Remuneration and Benefits for Public Officers

According to the Salaries and Remuneration Commission circulars for Phases III and IV, Public Officers are entitled to an annual salary increment in FY 2025/26. This increment amounting **Kshs.14,507,440.50** is part of the ongoing salary review framework, which aims to ensure equitable and competitive compensation in the public service. However, the current recurrent ceiling does not make provisions for the additional wage bill associated with this increment. As a result, implementing the salary adjustment poses a significant fiscal challenge that potentially affects compliance with the approved remuneration structure.

Further, the County Assembly of Makueni Human Resource Manual stipulates that staff members are eligible for promotions every three years, provided they meet the established criteria for career advancement. The projected budget for promotions is **Kshs. 2,950,281.00**

To effectively implement these provisions and support the career progression of qualified officers, we require a total of **Kshs. 17,457,721.50 (Appendix 2).**

3. E-Assembly Infrastructure and Digital Transformation Initiative

In line with Kenya's Vision 2030, which underscores the importance of digital transformation in improving operational efficiency and public service delivery, the County Assembly of Makueni is undertaking a strategic initiative to modernize its ICT infrastructure. This modernization effort involves procurement, installation, and commissioning of comprehensive ICT systems and infrastructure across the following key areas:

i. ICT Equipment and Server Infrastructure

ii. Data Centre and Disaster Recovery Site

iii. Records Management Office

iv. Data Protection Office

v. Broadcasting and Committee Room Audio-Visual Systems

vi. Bunge Mashinani Civic Engagement infrastructure

vii. e-Library and knowledge resource centre

The total estimated budget for the e-assembly is **Kshs. 50.8 million (Appendix 3)**

No.	Item Description	Estimated Cost (Kshs.)
1	Laptops	2,000,000
2	Desktops	3,000,000
3	Enterprise Servers	3,000,000
4	Mini Data Centre Setup	4,500,000
5	Disaster Recovery Site	3,500,000
6	Records Management Office	7,000,000
7	Broadcasting Equipment	5,000,000
8	Screens & Gooseneck Microphones	5,500,000
9	e-Library & Resource Center	2,500,000
10	Automation of financial documents	5,800,000
11	Bunge Mashinani Program	9,000,000
	TOTAL ESTIMATED BUDGET	**50,800,000**

4. Oversight and Public Participation

Pursuant to Article 10 (2) (a) of the Constitution of Kenya, 2010, coordination of public participation of communities on public matters is one of the key national values and principles of governance. Further, to enhance transparency and accountability in development and service delivery, the County Assembly plans to strengthen oversight structures and mechanisms. The Makueni County has an elaborate and inclusive public participation and oversight structures that have gained national recognition and emerged as a global benchmark for civic engagement. The structures empower citizens, build trust between the government and the governed, and drive development that reflects the real needs of the people.

However, sustaining and scaling the impact of this model requires adequate financial support. To operate effectively, facilitate meaningful dialogue, and ensure the consistent involvement of communities across all wards, the public participation and oversight framework requires **Kshs. 20 million** in funding to function effectively and sustain its impact.

5. **Training and Capacity Building of Staff**

Human resource development is a crucial function of public service that improves productivity and retains talent. The Human Resource Manual governing public service operations underscores the importance of capacity building by stipulating that every staff member is entitled to at least one training opportunity each financial year **(Appendix 5)**. Further, other mandatory trainings will include accrual accounting, e-GP and internal audit & audit committee capacity building. The staff training will cost Kshs. **19,972,890.00.** In line with the above, the County Assembly watchdog committees' will be capacity build on the mandatory training's areas. The watchdog Committees' trainings will cost **Kshs. 4,800,000.00**. This provision ensures that members of the County Assembly and employees remain up to date with evolving industry practices, legislative changes, and administrative innovations relevant to their roles.

The County Assembly is seeking **Kshs. 24,772,890.00** in the financial year 2025/26 to support various watchdog committees and staff training programs.

6. **Asset Valuation, Tagging and Maintenance**

The County Assembly is in the process of fully transitioning to accrual accounting. The assembly is required to have updated asset registers with the assets value assessed and tagged. Some of the assembly assets have not been valued and most of them are not tagged. To effectively manage the assets maintenance and tagging, the County Assembly will require **Kshs. 15,809,600.00 (Appendix 6)**. Further, since 2014, the County Assembly has significantly expanded its asset portfolio that are subject to depreciation over time and require regular maintenance, upgrades, and occasional replacement to remain functional and secure. Despite this growing need, the maintenance component remains significantly underfunded.

Therefore, the County Assembly requests the Senate Committee on Finance and Budget for an upward revision of the total recurrent budget ceiling by **Kshs. 256,452,846.41** as tabulated below: -

No.	Description	Amount (Kshs.)
1	Arrears and pending bills	127,612,634.91
2	Remuneration and Benefits for Public Officers	17,457,721.50
3	e-assembly infrastructure and digital transformation initiative	50,800,000.00
4	Oversight and public participation	20,000,000.00

5	Training and capacity building of staff	24,772,890.00
6	Asset valuation, tagging and maintenance	15,809,600.00
	Total additional ceiling request	**256,452,846.41**

Your consideration of the memorandum and response will be highly appreciated.

Yours faithfully,

OFFICE OF THE CLERK
COUNTY ASSEMBLY OF MAKUENI
01 JUL 2025
P.O. Box 572-90300
MAKUENI.

Kevin Mutuku
CLERK OF THE COUNTY ASSEMBLY

CC

1. Hon. Speaker, Makueni County Assembly.
2. Commission on Revenue Allocation
3. Chairperson Budget and Appropriations Committee.

Appendix 1

OFFICE OF THE
COUNTY ASSEMBLY OF MAKUENI
19 MAY 2025
P.O. Box 572-90300
MAKUENI.

COUNTY GOVERNMENT OF MAKUENI

MAKUENI COUNTY ASSEMBLY

SUPL. BUDGET II FY:2024-2025

	RECURRENT	APPROVED SUP. BUDGET I FY.2024-2025	EXPENDITURES AS AT 28TH APRIL 2025	COMMITMENTS AS AT 28TH APRIL 2025	SUB-ITEM BALANCES AS AT 28TH APRIL 2025	VARIANCES	SUP. BUDGET II FY.2024-2025
	Compensastion of Employees	462,223,603.65	386,095,586.40	-	76,128,017.25	(35,841,881.38)	426,381,722.27
	Use of goods and services	443,898,372.15	368,007,247.35	5,241,670.53	70,649,454.27	(53,884,243.42)	390,014,128.73
	Other current Expenditure						
	SUB TOTAL	906,121,975.80	754,102,833.75	5,241,670.53	146,777,471.52	(89,726,124.80)	816,395,851.00
	Development	79,345,015.15	-	83,203,518.64	(3,858,503.49)	(58,000,000.00)	21,345,015.15
	TOTAL	985,466,990.95	754,102,833.75	88,445,189.17	142,918,968.03	(147,726,124.80)	837,740,866.15
		35,483,809.81					

	COMPENSATION TO EMPLOYEES	APPROVED SUP. BUDGET I FY.2024-2025	EXPENDITURES AS AT 28TH APRIL 2025	COMMITMENTS AS AT 28TH APRIL 2025	SUB-ITEM BALANCES AS AT 28TH APRIL 2025	VARIANCES	SUP. BUDGET II FY.2024-2025
2110100	BASIC SALARIES - PERMANENT EMPLOYEES	65,817,286.00	52,460,529.00		13,356,757.00	(5,087,618.00)	60,729,668.00
2110116	BASIC SALARY - MCA's	94,664,410.00	82,036,223.65		12,628,186.35	(5,029,506.00)	89,634,904.00
2110116	BASIC SALARY - MAKUENI COUNTY ASSEMBLY STAFF	59,340,000.00	44,830,779.40		14,509,220.60	(7,245,139.00)	52,094,861.00
2110202	CASUAL LABOUR - WARD STAFF	2,010,000.00	210,000.00		1,800,000.00	(1,500,000.00)	510,000.00
2110202	INTERNS ALLOWANCE	1,000,000.00			1,000,000.00	(1,000,000.00)	-
2110202	CASUALS - COUNTY ASSEMBLY						
2110300	PERSONAL ALLOWANCES PAID AS PART OF SALARIES	31,770,000.00	27,110,000.00		4,660,000.00	(2,490,000.00)	29,280,000.00
2110301	HOUSE ALLOWANCE-MCAS	21,348,405.00	18,758,220.35		2,590,184.65	(1,712,677.00)	19,635,728.00
2110301	HOUSE ALLOWANCE-STAFF	9,594,490.00	8,263,474.00		1,331,016.00	(739,418.00)	8,855,072.00
2110341	SALARY MARKET ADJUSTMENT	21,606,850.00	18,439,536.65		3,167,313.35	(1,668,350.00)	19,938,500.00
2110307	HARDSHIP ALLOWANCE	3,294,000.00	2,780,000.00		514,000.00	(253,000.00)	3,041,000.00
2110310	AIRTIME ALLOWANCE MCA's	14,769,600.00	12,880,600.00		1,889,000.00	(1,182,600.00)	13,587,000.00
2110312	RESPONSIBILTY ALLOWANCE	780,000.00	660,000.00		120,000.00	(60,000.00)	720,000.00
2110312	EXTRANEOUS ALLOWANCE	18,462,204.00	16,276,506.00		2,185,698.00	(1,482,849.00)	16,979,355.00
2110314	TRANSPORT ALLOWANCE	31,977,294.44	26,890,634.68		5,086,659.76	(2,404,099.88)	29,573,194.56
2110314	TRANSPORT ALLOWANCE MCA's - WEEKEND MILEAGE	754,000.00	738,000.00		16,000.00	(16,000.00)	738,000.00
2110320	LEAVE ALLOWANCES	780,000.00	820,000.00		(40,000.00)	120,000.00	900,000.00
2110320	DISABILITY ALLOWANCE	11,325,000.00	9,399,100.00		1,925,900.00	(841,000.00)	10,484,000.00
2110399	COMMUTER ALLOWANCE STAFF	44,451,013.73	41,618,800.00		2,832,213.73	500,000.00	44,951,013.73
2110399	SITTING ALLOWANCE-MCAS AND CASB MEMBERS	550,000.00	550,000.00		-		550,000.00
2110399	CASB EXTERNAL MEMBERS REMUNERATION						
2120100	EMPLOYER CONTRIBUTIONS TO COMPULSORY SOCIAL SECURITY SCHEMES	4,959,960.00	3,415,980.00		1,543,980.00	(900,000.00)	4,059,960.00
2120101	EMPLOYER CONTRIBUTION TO NSSF	17,099,067.85	12,898,472.95		4,200,594.90	(2,500,000.00)	14,599,067.85
2120103	EMPLOYER CONTRIBUTION TO STAFF PENSION SCHEME	5,870,022.63	5,058,729.72		811,292.91	(349,624.50)	5,520,398.13
2120103	EMPLOYER CONTRIBUTION TO HOUSING LEVY						
	SUB-TOTALS	*462,223,603.65*	*386,095,586.40*	*0.00*	*76,128,017.25*	*(35,841,881.38)*	*426,381,722.27*

COUNTY ASSEMBLY OF MAKUENI
19 MAY 2025
P.O. Box 572-90300,
MAKUENI.



THE COUNTY ASSEMBLY OF BOMET

MEMORANDUM

ON THE COUNTY ALLOCATION OF REVENUE BILL, 2025 (SENATE BILLS NO. 9 OF 2025)

SUBMITTED TO SENATE.

IN THE MATTER of The County Allocation of Revenue Bill, 2025, (Senate Bills No. 9 of 2025), read a first time in the senate on Friday, 27th June, 2025.

WHEREAS the Senate Standing Committee on Finance and Budget, pursuant to provisions of Article 118 and standing order 145(5) of the Senate Standing orders invited members of the public and other interests' groups to submit any representations that they may have on the Bill on or before 4th July 2025.

AND WHEREAS the Bill has proposed recurrent ceiling for County Assembly of Bomet at **Ksh. 725,816,719,** the following component will be excluded in the County Assembly operations;

We have identified that the proposed expenditure ceiling of **Kshs 725,816,719** excludes several critical components needed to run the operations of the Assembly. These components are essential for the County Assembly's strategic plan for 2021-2027 and include the following:

- The newly completed chamber and Speakers Residence, valued at **Kshs 508 Million** and Hansard equipment valued at **Kshs 101 Million**, requires comprehensive insurance coverage against fire and theft. These includes the building itself, along with essential equipment such as Hansard equipment and furniture. The estimated cost for this insurance is **Kshs 10 Million.**
- The new chamber, which includes several offices for both staff and members of the County Assembly, requires furnishing. The estimated cost for furnishing the entire chamber is **Kshs 24 Million.**
- Post-medical insurance is a critical component for safeguarding the well-being of both staff and members of the county assembly. A provision of **Kshs 15 Million** is required to cover these costs.
- Public participation is a critical constitutional aspect that the County Assembly Service Board has identified in our 2021-2027 strategic plan. To effectively achieve this, the Assembly had estimated an allocation of Kshs 25 Million for citizen engagement. This allocation includes the addition of two new vehicles, at a cost of **Kshs 14 Million**, to replace the existing worn-out fleet and support these activities
- Staff Capacity Building: The County Assembly Service Board has recruited 10 additional staff members. This recruitment necessitates an increase in our budget for their training, insurance, and other associated costs by **Kshs 7 Million**. This investment is crucial to ensure our workforce remains efficient and competent.
- Security and Cleaning Services: To enhance the security of County Assembly staff and property, the County Assembly Service Board (CASB) has proposed outsourcing security services to a private firm. Additionally, due to the completion of the massive new chamber, the Board has also proposed outsourcing cleaning services. The total estimated cost for these outsourced security and cleaning services is **Kshs 8,160,000**.
- The reduced ceiling has curtailed the Service Level Agreement for our E-Board systems and emails. This agreement requires an annual allocation of **Kshs 3.6 Million.**

These additional expenditures, amounting to **Kshs 93 Million**, are vital for the effective operation and fulfillment of the County Assembly's mandate.

NOW THEREFORE, pursuant to Article 118 of the Constitution and provisions of senate standing orders, hereby seek for the senate ***consideration*** for additional allocations and or adjustment of the ceiling to unlock additional resources to address the above critical needs;

DATED 1st July 2025

ISAAC KITUR
CLERK OF THE ASSEMBLY



THE COUNTY ASSEMBLY OF BOMET

MEMORANDUM

ON THE COUNTY ALLOCATION OF REVENUE BILL, 2025 (SENATE BILLS NO. 9 OF 2025)

SUBMITTED TO SENATE.

IN THE MATTER of The County Allocation of Revenue Bill, 2025, (Senate Bills No. 9of 2025), read a first time in the senate on Friday, 27th June, 2025.

WHEREAS the Senate Standing Committee on Finance and Budget, pursuant to provisions of Article 118 and standing order 145(5) of the Senate Standing orders invited members of the public and other interests' groups to submit any representations that they may have on the Bill on or before 4th July 2025.

AND WHEREAS the Bill has proposed recurrent ceiling for County Assembly of Bomet at **Ksh. 725,816,719**

FURTHER WHEREAS the proposed ceiling excludes accrued pending bills totaling **Kshs 61,081,000**. These bills primarily arose because the Senate reduced our ceiling from **Kshs 748,458,555** to Kshs **677,947,307** in the middle of the FY 2024-2025, which created a significant budget deficit of Ksh **70,611,248.**

NOW THEREFORE, pursuant to Article 118 of the Constitution and provisions of senate standing orders, hereby seek for the senate ***consideration*** for additional special allocations and or adjustment of the ceiling to unlock additional resources to address the following critical needs;

Supplier name	Description	AMOUNT
Afon Supplies	Supply of milk	644,000.00
Great South	Supply of water	856,000.00
Nation Media	Advertisement	1,320,000.00
Standard Group	Advertisement	1,980,000.00
The Star	Advertisement	1,850,000.00
Denrose	Sculptures	1,200,000.00
Zebu hotel	Confrence facility	1,430,000.00
Sunset hotel	Confrence facility	1,100,000.00
Weston hotel	Confrence facility	1,300,000.00
Nairobi sport house	Supply of sport equipments	580,000.00
Empolos	Confrence facility	620,000.00
Cherynam hotel	Confrence facility	380,000.00
Sunshine hotel	Confrence facility	790,000.00
Kenya School Government	Training	850,000.00
Kenya Institute of Supplies Management	Training	460,000.00
Institute of Certified Public Accountants of Kenya	Training	590,000.00

Exotic house	Confrence facility	860,000.00
Osim	Confrence facility	602,000.00
Lyn hotel	Confrence facility	152,000.00
Ciala hotel	Confrence facility	382,000.00
African Touch Safaris	Air travel	4,916,000.00
Rift Motors	Vehicles Maintenance	424,000.00
Hansen Ltd	ICT equipment	3,400,000.00
Prison Industries	Purchase of Furnitures	24,000,000.00
Pride in	Conference facility	428,000.00
Kenya Power	Electricity Bills	2,567,000
MFI -	ICT	5,400,000
Toyota Kenya	Maintenance	1,200,000
Izuzu Motors East Africa	Moto vehicles	800,000
Total		**61,081,000**

DATED 1st July 2025

ISAAC KITUR
CLERK OF THE ASSEMBLY

REPUBLIC OF KENYA

THE COUNTY ASSEMBLY OF MARSABIT
P.O. BOX 29-60500 MARSABIT, KENYA
EMAIL: info@marsabitassembly.go.ke
clerk@marsabitassembly.go.ke
WEB: www.marsabitassembly.go.ke

OFFICE OF THE CLERK/SECRETARY COUNTY ASSEMBLY SERVICE BOARD

When replying please quote:
Ref No: MCA/CAC/GEN/VOL.1 /066 **Date: 21ST JUNE, 2025**

The Clerk of the Senate,
Parliament Buildings.
P.O. Box 41842-00100,
Nairobi.
Kenya.

DSFC

01 JUL 2025

DIRECTOR COMMITTEE SERVICES (CSC)

THE SENATE CLERKS OFFICE
RECEIVED
30 JUN 2025
P.O. Box 41842 - 00100, NAIROBI

Kindly deal
EG
30/06/2025

THE SENATE
RECEIVED
30 JUN 2025
P.O. Box 41842-00100

Dear Sir,

RE: REQUEST FOR ONCE-OFF FUNDING

The above matter refers.

The County Assembly of Marsabit is expected to exercise and actualize its mandate of oversight, legislation and representation across the County Government of Marsabit.

However, due to our budget ceiling, vastness of our County land mass, poor terrain of the County roads and other budgetary constraints that our entity is facing, the public participation and oversight role has been made ineffective by the unserviceable motor vehicles which were purchased in the earlier years of devolution- 2013/2014 financial year, hence require 4 new motor vehicle 4 * 4 land cruiser.

Further, the County Assembly intends to operationalize the new Chamber by installing essential items for effective chamber activities and security of the premise.

Mr. Gitonga
Kindly deal
SMB.
1/7/25

The purpose of this request therefore is to operationalize the new County Assembly chamber and facilitate the Members of the County Assembly during public participation and project status oversight exercise.

Therefore, we kindly request your good office for a once-off funding for the following specific items for efficient and effective service delivery to the people of Marsabit:

SNO	ITEM	AMOUNT
1.	Hansard and audio-visual system installation works	75,000,000
2.	CCTV System and Access Control Installation works	27,500,000
3.	Furnishing and fitting of chamber	70,000,000
4.	Stand-by generator	40,000,000
5.	Two (4) hardtop 4 * 4 Land cruiser Motor vehicle	60, 000,000
		272,500,000

Your kind consideration will be highly appreciated.

Yours Sincerely

CPA CHARE MATO
CLERK/SECRETARY CASB
COUNTY ASSEMBLY OF MARSABIT

C.C -The Hon.Speaker Marsabit
-The CEO CRA

REPUBLIC OF KENYA
OFFICE OF THE CLERK
COUNTY ASSEMBLY OF TANA RIVER

Tel: +254 708005459
P.o Box 113 – 70101 Hola,
Email:abdullahi.hussein2017@gmail.com

Assembly Building
Email:info@tanariverassembly.go.ke
website: www.tnariverassembly.go.ke

REF: CTR/CA/SEN/VOL.1/3

June 11, 2025

RECEIVED (2)
11 JUN 2025
SENATE
MAIN RECORDS UNIT

Clerk of the Senate,
Parliament Buildings,
P.O BOX 41842-00100,
Nairobi.

Attn:
Chairperson – Senate Committee on Finance and Budget

Dear Sir/Madam,

RE: REQUEST FOR ADDITIONAL ALLOCATION IN THE FY 2025/2026

The above subject refers.

We are kindly requesting your honorable committee to consider allocating us additional Kshs. **277.6M** in the FY 2025/2026 expenditure ceiling to supplement the following areas;

S/No	Item	Amount	Justification
1.	Public participation and oversight	Kshs. 14.7M	Tana River County is the fifth largest county with approximately Thirty Five Thousand Square Kilometers with serious security threats across the county. Our annual budgetary requirement for public participation and oversight Kshs. 53,760,000 compared to 39M proposed by the commission on revenue allocation. Attached **Annex 1** find an extract of our public participation and oversight budget.
2.	Training cost	Kshs. 12.4 M	Education levels in Tana River is amongst the lowest in the Country, and this fact is firmed up by the County statistical abstract by the KNBS 2015 that indicate that the Adult Literacy rate in Tana river is 33.9% compared to the national rate of 87.38 percent. That being the case, we are requesting an additional Kshs.12.4M on top of Kes 19M proposed by the CRA for Training purposes to enable our members to carry out their mandate more effectively. CRA= 19M. Attached **Annex 2** find an extract of our training Cost budget.
3.	Inherited Tax arrears from the County Executive	Kshs. 35M	An unpaid tax of kes. 487,125,111 to KRA as indicated in the demand letter dated 22 Oct 2022 was inherited from the County Treasury which had accrued for the period that the County Assembly payments were processed at the County Treasury. We have being engaging the KRA on this issue but due to Financial

S/No	Item	Amount	Justification
			constraints we are yet to clear Kes 35M as indicated in the Agency notice attached. We therefore request an additional 35M clear with the KRA. **See Annex 3**(Demand letter) and **Annex 4**(Agency notice)
4.	Purchase of 8 vehicles inclusive of the speakers official vehicle and 15 motor cycles	Kshs. 138.5M	The County Assembly Speaker doesn't have an official vehicle. All the cars have been grounded due to mechanical failures and they are due for disposal. These vehicles were acquired in 2014 while others were inherited from the defunct local authority. Attached find **Annex 4** the inspection report and **Annex 5** –Quotation from the dealer.
5.	Procurement and installation of Hansard equipment	Kshs. 16M	This equipment are very critical in the County Assembly chambers yet whatever we are currently using are old and dilapidated and they are not functioning properly.
6.	Office furniture and fittings for 15 ward offices and 10 nominated MCAs offices	Kshs 45M	The county assembly has constructed 15 ward offices and also set up 10 offices for the nominated Members, however due to financial constraints, we have not being able to equip them hence posing a great challenge for the MCAs to discharge their mandate. Attached **Annex 6** is a quotation for the supply of ward office furniture and fittings.
7.	Insurance Cost	Kshs. 16M	The recommended inpatient medical insurance cover for the MCAs is Provided by the gazette notice No. 10350 as Kshs. 3 million. However, we have being providing an inpatient medical cover of Kshs. 1.5M due to the financial constraints. We are therefore requesting an additional 6M to supplement the 24M already allocated by the CRA. Refer to attached **Annex 7** being the SRC circular.
	Totals	**277.6M**	

Having made the above submission, it is our prayer that you will find it sufficient to warrant your consideration and approval.

Thank you for your continued support.

Abdullahi Dayib Hussein,
CLERK - COUNTY ASSEMBLY OF TANA RIVER



COUNTY ASSEMBLY OF BARINGO

.....

THIRD ASSEMBLY – THIRD SESSION

.....

THE REPORT OF THE BARINGO COUNTY ASSEMBLY

ON THE REQUEST FOR RECURRENT EXPENDITURE CEILING ADJUSTMENT FOR THE 2025-2026 FINANCIAL YEAR

.....

30TH JUNE, 2025

County Assemblies to represent the people and ensure government by the people under the Constitution, as well as represent the 30 Wards in the County government. Thence the Assembly has a responsibility to ensure that the public participate in democratic processes by understanding the role of Assembly and their involvement in its processes.

Mandate of the County Assembly

The role of the county assembly is derived from Article 185 of the Constitution of Kenya 2010, which includes:

a) Being the legislative authority of the County;

b) Makinganylawsthatarenecessarytheeffectiveperformanceofthefuncti onsundertheFourth Schedule;

c) Exercise oversight over the county executive committee and any other county executive organs;

d) Receive and approve plans and policies for; (a) The management and exploitation of the county's resources; and (b) The development and management of its infrastructure and institutions;

e) Vettingandapprovingnomineesforappointmenttocountypublicoffices asmaybeprovided for in this Act or any other law;

f) Performing the roles set out underArticle185 of the Constitution;

g) Approving the budget and expenditure of the county government in accordance with Article 207 of the Constitution, and the PFMA, 2012, guided by Articles 201 and 203 of the Constitution;

i) Approving County development planning; and

j) Performing any other role as may be set out under the Constitution or legislation.

1.2. Vision

To be a leading modern and people centred County Assembly in Kenya.

1.3. Mission

To promote the principle of good governance through legislation, oversight and representation as a contribution to the socio-economic development of Baringo County.

1.4. CoreValues

a) Quality Service.

b) Teamwork.

c) Integrity and Professionalism.

d) Democracy.

e) People Focus.

1.5. Objectives

a) To promote effective legislative& oversight role.

b) To facilitate effective contact between the MCA and the electorate.

e) To provide adequate physical, security and ICT infrastructure.

f) To enhance communication, corporate image; Widen and deepen collaborations & partnerships.

1.6. The background of the County Assemblyrequest

The Assembly is guided by the second Strategic Plan 2021-2025 which provides strategic direction and outlines measurable goals in relation to its mandate. The Strategic Plan identifies key strategic result areas and objectives as important pillars of its operations and long term focus. In promoting legislation, oversight and representation role, the Assembly requires a very supportive and enabling environment for Members and Staff to deliver its mandate effectively. Good working environment remains a key priority delivered through the provision of adequate physical and ICT infrastructure & facilities. Even with this focus and priority, gaps still exist in provision of adequate physical facilities. Challenges faced due to insufficient funds have had a significant impact on our operations. We are unable to function optimally. This has hampered our ability to deliver quality legislation and provide effective oversight. Additionally, limited funds have constrained our capacity to engage with the members, the public and even involve them in the decision-making process.

In light of these challenges, I urge the Senate to consider allocating additional funds to the county Assembly by increasing our budget allocation, we will be able to enhance our capacity to serve the people effectively and contribute to the development of Baringo County. The additional funds will enable us to improve

1.7. Recurrent Expenditure Ceiling Adjustment for the 2025/2026 Financial Year

The County Assembly of Baringo requests for a ceiling adjustment of approximately Kshs. 132 Million in addition to Commission on Revenue Allocation (CRA) proposed ceiling (Kshs. 823 Million) to the Senate of Kenya. The priority areas for additional finance are:

i. New Offices Furniture: Ksh. 20 Million;

The County Assembly constructed and completed new offices that accommodate members and staff hence require equipping with the office furniture i.e. Tables, Chairs, work stations, and other office furniture. **Annex 1** attached provides a detailed item description, costs and rationale.

ii. Hon. Speaker's Residence Furniture & Equipment:Ksh. 10 Million;

The County Assembly completed the construction of the Hon. Speaker's residence which requires equipping with Furniture, Kitchen, Laundry & Dinning materials and equipment. **Annex 1** attached provides a detailed item description and costs.

iii. General Repairs, Maintenance and Improvements: Ksh. 20 Million;

The County Assembly have structures that require general repairs and improvements i.e. renovation works at the main building, lounge, kitchen back side, gallery areas and general renovations to external works. **Annex 1** attached provides a detailed summary of the items description and costs.

important concern during these uncertain times due to many security threats especially when the Assembly lacks some security infrastructure such as CCTV, walk-through metal detectors, revolving bars and turnstiles. **Annex 2** attached provides a detailed summary of the items description and costs.

v. **Improvement of Work environment, Medical Insurance, Fuel costs and mileage expenses: Ksh 20M**

a) **Medical cover : Ksh 8M**

The Baringo County Assembly in the last two financial years that is Fy 2023/24 and 2024/25 received substandard services from the medical service providers because of those who provides quality services could not cope with the available budgets.

b) **Computer: Ksh 4M**

For efficiency in the working environment, we have a shortage in the ICT gadgets which has hampered

c) **Fuel and Mileage:Ksh 8M**

The County Assembly formed three critical Adhoc committees namely; Public service, Revenue and Pending bills committees.

The committee members traverse the vast County of Baringo collecting information for purposes of reporting back to the house .In this regards, there are a lot of resources required to efficiently affect the oversight activities. . **Annex 3** attached provides details of the committees.

Acquisition of Motor Vehicles: Ksh. 35 Million.

engagements and project verifications. The acquisition of motor vehicles would facilitation committees to do oversight, legislation and representation effectively. Notably, the vehicles that were inherited from the local authority are no longer reliable and the Assembly is in the process of disposing four of its fleet which has becomeuneconomical to repair and maintain. The request for additional funds to acquire new motor vehiclesis critical to the Assembly. **Annex 4** attached provides a detailed summary of the said cases.

1.8. The County Assembly Recommendation to the Senate.

a) That, the Senate approves the adjustment of Recurrent Expenditure Ceiling for 2025/2026 financial year by Kenya Shillings One Hundred and Thirty Two Million (Ksh.132 Million) for the County Assembly of Baringo.

1.9. Conclusion

In conclusion, I respectfully request your support in securing additional funds for the County Assembly of Baringo. This is an investment in good governance, transparency and accountability. By providing us with these necessary resources, you are empowering us to better serve the people of Baringo who have entrusted us with their representation.

Thank you. God bless the Senate.

BARINGO COUNTY ASSEMBLY
THE CLERK
30 JUN 2025
Sign
P.O. Box 150 - 30400, KABARNET

MS. WINNIE JEPKEMOI CHEMASE

CLERK OF THE BARINGO COUNTY ASSEMBLY

KABARNET

BARINGO COUNTY ASSEMBLY

OFFICE OF THE CLERK

BCA/ADM/1/VOL.X/05 **30TH JUNE, 2025**

Mr. J. M. Nyegenye
Clerk of the Senate
Parliament Buildings
P.O. Box 41842-00100
NAIROBI, KENYA.

Dear Clerk,

RE: REQUEST FOR ADDITIONAL ALLOCATION OF FUNDS – KSH 132 MILLION

The above subject matter refers.

Kindly attached herein are supporting documents on our request;

i) Equipping of the new offices with furniture; Ksh.20 Million.
ii) Equipping of the Hon. Speaker's residence with furniture and equipment; Ksh.10 Million
iii) General repairs, Maintenance &Improvement of the; Ksh. 20 Million.
iv) Costs related to insecurity and the vastness of the County; Ksh. 27 Million
v) Improvement of work environment, Medical Insurance and fuel; Ksh.20 Million
vi) Acquisition of Motor Vehicles; Ksh.35 Million

We look forward to your positive response.

Thank you

Yours faithfully,

BARINGO COUNTY ASSEMBLY
THE CLERK
30 JUN 2025
Sign
P.O. BOX 150 - 30400 KABARNET

Ms. Winnie J Chemase
CLERK OF THE COUNTY ASSEMBLY

THE SENATE
RECEIVED
30 JUN 2025
SPEAKER'S OFFICE

REPUBLIC OF KENYA

COUNTY ASSEMBLY OF ISIOLO

THE CLERK, COUNTY ASSEMBLY

THE SENATE
RECEIVED
01 JUL 2025
DEPUTY CLERK

Ref: ICA/SN/VOL.1/06

30th JUNE, 2025

THE CLERK TO THE SENATE
P. O. BOX 41842 – 00100
NAIROBI

APPEAL FOR RECURRENT CEILLING REVIEW FOR COUNTY ASSEMBLY OF ISIOLO - FY 2025/26 TO SENATE COMMITTEE ON FINANCE.

To realize its constitutional mandate of legislation, representation and oversight, The county assembly of isiolo appeals for increment of its recurrent expenditure ceiling to enable its effectiveness in its operations.

This appeal is grounded on the following challenges that are currently not funded thus hindering our roles as envisaged under the constitution:

1. The county assembly suffered vandalism of its chambers and offices during the impeachment of H.E Abdi Ibrahim Hassan, the governor Isiolo County. To restore it to it's former self the county assembly requires 70,000,000.
2. Isiolo County covers an area of approximately 25,700 km2, the Vastness of the county which comes with the following costs; high fuel need, high cost of vehicle maintenance, High cost of transport hire, huge expenses in terms of mileage and daily subsistence allowances for public participation. An average cost of taking one bill through Public Participation throughout the county costs 2,500,000 excluding publications, advertisement and report writing. We expect to have a minimum of 15 Bills.
3. Bunge mashinani planned for in the 3 subcounties of Garba Tulla, Merti and cherab sub county at kshs. 7,000,000 per sub-county.
4. For staff promotion and annual salary increment the county assembly requires an additional amount of 7,000,000
5. Additional cost for security arrangement to Assembly Premises is 2,880,000. (Administration Police Officers) i.e. 30,000*4*12
6. Settlement of domestic payables at Kshs. 100,000,000 following mid-yearbudget cut to the FY 2024/2025

7. More training and capacity enhancements for staff and members, the County Assembly requests an additional Amount of 30,000,000. Training and capacity building is a continuos process for the members and staff

8. Inflation. To cushion against inflation the County assembly requests its budget to be raised by 5 %

DETAILS	RATE	TOTAL
Restoration of the Assembly to it's former self	70,000,000	70,000,000
Public participation	2,500,000*15	37,500,000
Staff promotions and career progression	7,000,000	7,000,000
Bunge mashinani	7,000,000	21,000,000
Security arrangement	30,000*8*12	2,880,000
Trainings for MCAs and staff	5,000,000 * 6 Training	30,000,000
domestic payables.	100,000,000	100,000,000
Inflation	5% of 455,000,000	22,750,000
TOTAL		**261,160,000**

We pray that the committee considers the above increments over and above our current proposed ceiling on our recurrent budget.

Thank you for your continued support.

Yours sincerely,

COUNTY ASSEMBLY OF ISIOLO
P. O. Box 195 - 60300
ISIOLO
Email: clerkisiolo@gmail.com

YUSUF HAJJ BORU
for
CLERK, COUNTY ASSEMBLY
CC. The Hon. Speaker, Isiolo.

THE SENATE
RECEIVED
20 JUN 2025
DIRECTOR COMMITTEE SERVICES
(DGAC)

COUNTY ASSEMBLY OF MOMBASA

OFFICE OF THE COUNTY ASSEMBLY CLERK

*Email:*Countyassemblymombasa@gmail.com

P. O. Box 80438 - 80100
MOMBASA, KENYA

When replying please quote:

DSEC
Kindly deal
20/06/2025

THE SENATE
RECEIVED
19 JUN 2025
CLERK'S OFFICE

Ref: CAM/CAC/SENATE/VOL. I/23

19th June 2025

Clerk of the Senate
The Senate
P O Box 41842 - 00100
NAIROBI

PRESENTATION ON PETITION TO THE SENATE ON PROPOSED CEILING FOR FY 2025/ 26

Reference is made to the subject and the presentation made by the County Assembly of Mombasa team before the Committee on Finance and Budget on Wednesday, 18th June 2025.

The committee recommended some amendments which we have done. Attached please find the revised document. An advance copy was sent via email.

COUNTY ASSEMBLY OF MOMBASA
CLERK'S OFFICE
P. O. Box 80438 - 80100
MOMBASA

Salim Juma
CLERK
COUNTY ASSEMBLY OF MOMBASA

Copy to: Hon Speaker
Chairman, County Assembly Service Board
County Assembly of Mombasa

THE SENATE
RECEIVED
20 JUN 2025
DIRECTOR COMMITTEE SERVICES
(DSEC)

Mr. Litonga
Plse deal.
23/06/25.

COUNTY ASSEMBLY OF MOMBASA

PRESENTATION ON PETITION TO THE SENATE ON PROPOSED CEILING FOR FY2025/26 AS PROPOSED BY THE COMMISSION ON REVENUE ALLOCATION TO THE SENATE

PRESENTED TO:

THE SENATE
PARLIAMENT OF KENYA

A. INTRODUCTION

1. The County Assembly of Mombasa is a constitutional body established under Article 176 of the Constitution of Kenya, 2010.

2. Article 185 of the Constitution mandates the County Assembly to make any laws that are necessary for, or incidental to, the effective performance of the functions and exercise of the powers of the county government under the Fourth Schedule of the Constitution, exercise oversight over the county executive committee and any other county executive organs, receive and approve plans and policies for the management and exploitation of the county's resources and the development and management of its infrastructure and institutions.

B. PROPOSED RECOMMENDATION ON KEY AREAS FOR ADJUSTMENT

3. The County Assembly of Mombasa is of the view that the ceiling of **Kshs. 732,807,426** proposed by the Commission on Revenue Allocation in the consultative workshop held at Safari Park Hotel on Monday, 10th December 2024 (per invitation letter Ref: CRA/FA/01Vol.III (122) dated 2nd December 2024) is too low for the proper functionality of the institution for the financial year 2025/26.

4. The Assembly makes reference to the Public Finance Management County Regulation 25(1)(f) which states that
   "The approved expenditures of a county assembly shall not exceed seven per cent of the total revenues of the county government or twice the personnel emoluments of that county assembly, whichever is lower."
   The County Assembly's budget has always been below these two parameters as set out in the law. We give reference to these two parameters with evidences as per below tables.

Financial year	CARA allocation	Total Revenue (approved budget)	% of Total Revenue	Accrued pending bill (end of financial year)
2022/23	674,783,021	13,700,000,000	4.93%	10,111,103
2023/24	837,169,783	14,700,000,000	5.71%	1,790,990
2024/25	700,845,894	17,360,000,000	4.05%	88,940,400
2025/26	732,807,426	14,630,000,000	5.01%	*100,842,493

Table 1: CARA allocation against 7% of total revenues

COUNTY ASSEMBLY OF MOMBASA WAGE BILL FY2025/26						
DETAILS	Partisan Staff	MCAs	Board	Defunct LA	Non Partisan Staff	TOTAL
No. of Staff	123	42	2	28	121	316
Basic	33,564,417	50,796,060	3,480,000	18,875,760	123,626,198	230,342,435
House	-	25,680,000	-	7,476,000	33,473,520	66,629,520
Commuter	-	14,842,164	480,000	1,116,000	12,972,000	29,410,164
Mileage Reimbursement	-	14,842,164	-	-	720,000	15,562,164
Market Salary Adjustment	-	8,023,752	-	-	967,200	8,990,952
Special Responsibility	-	12,084,000	-	-	60,000	12,144,000
Sittings	-	35,067,600	-	-	-	35,067,600
Overtime	-	-	-	1,156,752	179,604	1,336,356
Risk	-	-	-	180,000	-	180,000
Extra Duty	-	2,880,000	4,224,000	-	1,536,000	8,640,000
Leave Travel Allowance	492,000	-	-	1,437,780	840,000	2,769,780
Telephone	-	2,580,000	96,000	426,000	4,116,000	7,218,000
NSSF	1,594,080	544,320	26,160	401,760	1,594,080	4,160,400
NSSF (February 2025)	664,200	226,800	10,800	156,600	-	1,058,400
Pension	-	-	-	3,926,815	22,279,705	26,206,520
Housing Levy	503,466	2,443,166	83,880	430,661	2,595,291	6,056,464
Gratuity	6,242,982	15,672,379	597,096	-	1,442,017	23,954,473
	43,061,145	185,682,404	8,997,936	35,584,128	201,024,869	479,727,228

Table 2: Personnel emoluments FY2025/26

Financial Year	Personnel emoluments	Twice PE	Approved expenditure
2022/23	375,697,221	751,394,442	*904,783,021
2023/24	437,102,476	874,204,952	*986,610,127
2024/25	*479,727,228	959,454,456	820,845,894
2025/26	*479,727,228	959,454,456	828,845,894

Table 3: Approved expenditure against twice personnel emoluments

NB: a) *FY2022/23 Approved expenditure has Kshs.200m car loan & mortgage.
b) *FY2023/24 Approved expenditure has Kshs.90.2m car grant and Senate one-off increment.
c) *FY2024/25 Personnel emoluments awaits end of year Financial Statement.
d) *FY2025/26 is an estimated budget.

5. From Table 1 and 2 above, it can be noted that the County Assembly's CARA allocations have consistently been below either parameters leading to the Assembly not realizing its full objectives as set out in the medium term and long term plans.
6. The County Assembly notes that the total revenues have steadily been increasing in the same period with special consideration that the Assembly has enacted several bills that have led to the opening up and enrichment of revenue streams. With increased and growing revenues, the County Assembly has an increased oversight scope thus more accountability meaning a commensurate increment of resources to match this scenario is needed. The approved expenditure over the years has unfortunately not been growing in line with the expanded scope.
7. The County Allocation of Revenue Act, 2024 was enacted in December 2024, midway through the implementation of the FY2024/25 budget, completely interfering with the County Assembly's budget given the sharp decrease from the initial allocated amount proposed earlier on in the financial year. The County Assembly had already committed a majority of its expenditure votes on IFMIS, meaning the Kshs.72million reduction courtesy of the CARA 2024 had a huge negative impact on the overall budget.
8. The County Assembly thus humbly prays that the Kshs.72million as reduced from our FY2024/25 recurrent expenditure ceiling should be considered to be reinstated in FY2025/26 recurrent expenditure ceiling to enable the Assembly to pay accrued potential pending bills given that even the Kshs.773,735,933 set in the initial CARB 2024 was not sufficient for the Assembly needs.
9. Further the low allocations are not only illegal and contrary to the regulation cited above, they have also hampered the timely execution of the role of the County Assembly. For this current financial year, salaries for two months will be carried over to the next financial year while payment for our medical insurance is still pending.
10. From the above analysis, if we are to go by the 7% of the total proposed revenue of

the County Government in the year 2025/2026 the amount proposed is Ksh. 1,024,100,000/= (14,630,000,000/= x 7%). If we were to go by twice personal emolument of the County Assembly, the amount is 959,454,456 (479,727,228 x 2). Therefore, since the law provides for the lower figure, we humbly submit that the County Assembly of Mombasa should be allocated Ksh. 959,454,456/= in order to effectively address its challenges as elucidated in the list of challenges herein annexed.

We humbly submit.

Dated at MOMBASA this 19TH day of JUNE 2025

SALIM JUMA
CLERK OF THE COUNTY ASSEMBLY

COUNTY ASSEMBLY OF MOMBASA
CLERK'S OFFICE
P. O. Box 80438 - 80100
MOMBASA

ANNEX 1:

LIST OF CHALLENGES FACING THE ASSEMBLY IN KEEPING UP WITH SET CEILINGS

1. Negative impact of capping non-partisan employees not more than 100
   The County Assembly of Mombasa is categorized among those Assemblies that should have non-partisan staff members not exceeding 100 as per Senate directive to CRA. However, our current numbers are as per table below:

No.	Staff Category	
1.	Public Officers (employed by CASB)	121
2.	Public Officers (inherited from defunct Municipal)	28
	TOTAL	**149**

   The County Assembly, being a defunct Municipality, inherited a huge workforce (some of whom have exited service through retirement over the years) that did not quite align with devolution concept and competencies therein. These employees have a sizeable chunk of the employee emoluments budget as well as other office functional costs associated with keeping them on the payroll. The Assembly, due to the dynamism of any growing organization, has also seen the need for the Senate to consider reviewing the directive upwards to enable our Assembly to keep up with the current state of affairs.

2. Equipping employees with necessary tools for performance of their duties
   The County Assembly has been grappling with replacing outdated and dilapidated office equipment as well as buying office equipment for some staff members that haven't been issued with these since the time they were recruited due to budget constraints on year-on-year basis. This has led to inefficient processes as well as negatively impacting staff morale. The County Assembly thus needs Kshs.10Milliong for the purchase of new computer desktops, laptops, printers, photocopiers and other office furniture for its employees.

   The Assembly has also done refurbishments and office renovations to cater for improved work environment and staff welfare issues. This has brought to the fore gapping needs to change office furniture and fittings whose budget line has had to be slashed following the current financial year's ceiling

cut. Unfortunately, the current budget allocations cannot meet the expected expenditures to ensure renovated offices get obsolete furniture appropriately replaced.

Similarly, the Assembly appreciates the fact that the Senate was considerate enough on the previous plea as raised through our memorandum for the ceiling for FY2023/24. However, no allocation was issued for E-Library as we still need to have a well-established library that will serve as a framework for collection, processing, preservation, timely retrieval and dissemination of information for informed decision making, planning, administrative and legislative purposes. These two objectives were costed at **Kshs.30Million** and needs to be considered for it to be actualized by the Assembly.

1	Purchase of Computers(desktops and laptops), Printers, Scanners and other IT Equipment
2	Purchase of Library Furniture and Fittings
3	Televisions, Projectors, Video materials & Audio Materials
4	Purchase of Heavy Duty Photocopiers (Kyocera)
5	Purchase of Integrated Library Management System (Amlib software)
6	Subscription to Online Databases
7	Purchase of Library Security Systems
8	Purchase of Dehumidifiers and Fans
9	Internet (LAN &WAN) & Wi-Fi Connections
10	Preservation & Conservation of Information Materials (Digitization)
11	Maintenance of Computers, Software, and Networks
12	Office equipment for newly renovated offices
	Estimated Cost of Kshs.30Million

3. Other Assembly recurring Operation costs

The Assembly would like to highlight the need to have the proposed ceiling upwardly reviewed with specific consideration to be made on key assembly's calendar annual activities e.g. CASA games; Legislative Summit; Devolution Conference; ASK participation among others as cost intensive activities that may not be attained with the set proposed ceiling in place.

The Medical cover component is currently at Kshs. 46 Million, 18% more than the amount proposed by CRA (Kshs. 38 Million) due to the disparity brought about by our non-partisan staff numbers being higher than set limit per the Senate directive.

The Assembly is currently paying for rented offices for Members including those for Nominated Members being paid for as from last financial year 2023/24. This new cost has further shrunk the Assembly's

fiscal space thus the need to have the proposed ceiling upward.

An increment to at least **Kshs.96Million** will enhance proper allocation of resources for these activities.

No.	OTHER ASSEMBLY ACTIVITIES	Amount
1	CASA Games	24,696,000
2	Legislative Summit	4,500,000
3	Devolution Conference	4,500,000
4	ASK annual participation	2,500,000
5	Group Medical Insurance	50,000,000
6	Building Insurance (Assembly Buildings)	7,500,000
7	Assets Maintenance Costs	2,500,000
	Gross Total	96,196,000

4. Public Participation

In terms of the public participation model, the Assembly seeks to have the Senate to consider magnifying population density as a key component in determining the allocation per Assembly. Being one of the counties with the highest population density, more resources are needed to reach a lot more than is currently being done.

The Assembly also has plans in the pipeline to acquire motor vehicles (2 extra vans) in efforts to enhance a further reach on public participation activities. The proposed ceiling limit will clearly hamper this critical activity in executing our mandate.

Additionally, the Assembly also has lined up civic education drives as per the Assembly Strategic Plan and section of the Mombasa County Integrated Development Plan 2023-2027. These activities may not be attained thus negatively impacting on the Assembly objectives and mandates.

The Assembly requests an increment of Kshs.128Million to sufficiently carry out these activities.

ANNUAL PUBLIC PARTICIPATION FORUMS COSTING

ITEM	AMOUNT
A) HIRE OF EQUIPMENTS & SERVICES	68,000,000
B) ALLOWANCES FOR MCAs & STAFF	32,550,000
C) AWARENESS	12,500,000
D) PURCHASE OF VANS (To eliminate Transport allowances in the long term)	15,000,000
GROSS TOTAL	128,050,000

COUNTY ASSEMBLY OF KILIFI

Telephone: 0202171220
E-mail:klfassembly@gmail.com
assembly@kilifiassembly.go.ke

P.O.BOX 332 – 80200
MALINDI, KENYA

When Replying please quote

Ref No: CAK/ADM/3/VOL.39/47

Date: 4TH JULY, 2025

The Clerk of the Senate
P.O. BOX 41842 - 00100
NAIROBI, KENYA

Dear Sir,

RE: **SUBMISSION OF MEMORANDUM ON THE COUNTY ALLOCATION OF REVENUE BILL, 2025.**
(SENATE BILLS NO.9 OF 2025)

The above subject matter refers.

The County Assembly of Kilifi wishes to submit a Memorandum on the allocation as per the Allocation in the County Allocation of Revenue Bill, 2025 **(senate bills no.9 of 2025).**
The County Assembly of Kilifi was allocated a ceiling of Kshs 851,651,828. However after analyzing of the actual expenditures of the previous years, the ceiling will not be sufficient after effective and efficient discharge of the mandates of the County Assembly.
This is therefore to bring the following information below for your consideration.

The Assembly therefore requests an additional Kshs. 104,708,748 over the proposed ceiling of Kshs. 851,651,828 making a total of ceiling of kshs. 956,360,576 **as per the attached schedule.**

CLERK
COUNTY ASSEMBLY OF KILIFI
P.O. Box 332 - 80200, MALINDI

CPA; Michael B. Ngala.....
Sign.....
Clerk of County Assembly
County Assembly of Kilifi

COUNTY ASSEMBLY OF KILIFI BUDGET CEILING COMPONENTS			
VOTE ACCOUNT	**CARA PROPOSED BUDGET CEILING FY 2025/2026**	**INCREAMENT**	**COUNTY ASSEMBLY OF KILIFI PROPOSED BUDGET FY 2025/2026**
PERSONEL EMOLUMENTS	493,998,176	-	493,998,176
MEDICAL INSURANCE	37,000,000	**5,000,000**	42,000,000
INSURANCE WIBA/GPA	16,000,000	-	16,000,000
GENERAL PERSONAL INSURANCE	6,000,000	-	6,000,000
TRAINING	25,000,000	-	25,000,000
PUBLIC PARTICIPATION	26,250,000	**5,000,000**	31,250,000
HOUSE COMMITTEES OPERATIONS EXPENSES	115,003,652	**24,508,748**	139,512,400
	719,251,828	**34,508,748**	**753,760,576**
OTHER OPERATION AND MAINTENANCE EXPENSES			
UTILITIES	4,500,000	**5,500,000**	10,000,000
DOMESTIC TRAVEL	24,000,000	**10,000,000**	34,000,000
HOSPITALITY SUPPLIES	30,600,000	**10,000,000**	40,600,000
OFFICE AND GENERAL SUPPLIES	8,800,000	**11,200,000**	20,000,000
FUEL AND LUBRICANTS	9,500,000	**5,500,000**	15,000,000
ROUTINE MAINTENANCE VEHICLES AND ASSETS	5,000,000	**5,000,000**	10,000,000
PURCHASE OF OFFICE FURNITURE(Ward offices and Assembly HQ)	30,000,000		30,000,000
OTHER OPERATING EXPENSES - SECURITY	8,000,000	**5,000,000**	13,000,000
LEGAL FEES	12,000,000	**18,000,000**	30,000,000
SUB-TOTAL	**132,400,000**	**70,200,000**	202,600,000
TOTAL	**851,651,828**	**104,708,748**	**956,360,576**

TOTAL REQUIRED INCREMENT **104,708,748**

CLERK
COUNTY ASSEMBLY OF KILIFI
P. O. Box [illegible] 80200, MALINDI
Sign:

COUNTY GOVERNMENT OF LAMU
COUNTY ASSEMBLY OF LAMU

THE SENATE RECEIVED 04 JUL 2025 DSEC

Telephone: +254-722268540 P.O. Box 374-80500
E-mail: lamuassembly@gmail.com

CAL/ CL/OFB /01/2025/01 20th March, 2025

THE SENATE RECEIVED 04 JUL 2025 DEPUTY CLERK

THE SENATE CLERK'S OFFICE RECEIVED 04 JUL 2025 P.O. Box 41842 - 00100, NAIROBI

Clerk of the Senate
Parliament Building
P.O.BOX 41842 – 00100
NAIROBI-KENYA

(1) DSEC
Kindly deal
04/07/20

Dear Jeremiah,

RE: REQUEST FOR ONE-OFF BUDGET ALLOCATION FOR LAMU COUNTY ASSEMBLY

Introduction

Lamu county Assembly recurrent budget ceiling allocation of 466.8 million in 2024/25fy is not sufficient to implement all planned activities. Some of the proposed projects have direct impact on the constitutional mandate of the assembly (legislation, representation and oversight) and the recent proposal to review our recurrent budget downwards will further complicate our programs.

(2) DSEC (BL)
Kindly deal
04/07/20

To enable the institution, operate optimally and provide the required services and meets its constitutional mandates we need to implement project that will enhance our operations and service delivery seamlessly.

In view of the above we kindly request the senate a one-off funding allocation for the most critical and essential projects as follows;

(3) Mr. Gitonga
Kindly deal
08/07/2

Proposed project 1 - Hansard system

The current Hansard system was installed in 2021 has technical limitations and capacity to store data for long period of time for our legislative proceedings. The proposed Hansard system will ensure integrity, transparency, accessibility and retrieving of data of parliamentary records which is critical for accountability and informed decision-making process.

We are proposing upgrading of our system with the latest state-of the art technology, recording both audio & video, transcription software, archiving and storage capacity solutions. We have inquired from assemblies that has the best Hansard system (Kwale & Makueni County Assemblies) and we are reliably informed of the cost of 60 units Brahler system costing approximately cost Ksh 110 million however Lamu county assembly has 24 units Hansard system that is estimated to cost Ksh 70 million.

Benefit of new/upgraded Hansard system

1. Improved accuracy - It will ensure precise documentation and decisions
2. Efficiency – Reduces time & efforts in transcription and record management
3. Transparency – Enhances public access to reliable legislative records
4. Longevity – Establishes a modern, scalable system for future legislative needs

The modernization of Hansard infrastructure will significantly enhance our capacity to deliver high-quality legislative records supporting both our internal processes and public trust on our mandate.

Propose project 2 – Solar system

Lamu county has been experiencing intermittent power outage resulting in erratic power supply to our institution hence affecting the proceedings of the house debate, damage Hansard systems due to power surge, affects electrical and electronic equipment's and disrupt general operations.

The cost of running back-up generator is also high due to high cost of fuel to run generators for a long period of time. The proposed solar system will reduce power disruption and will enhance service delivery; this project is viable due to availability of sun throughout the year within Lamu County.

The cost of installing a solar power system that will run the entire assembly will approximately cost Ksh 30 million

The benefits of Installation of solar system

1. Reduce operational cost – Solar power will be our primary source of electricity and electricity connection from national grid will be back up source hence reducing electricity bills.

2. Environmental steward – Reduces greenhouse gas emission and help combat climate change

3. Energy reliability – Solar energy will guarantee availability of power throughout and the institution will be able to run its activity without interruption due to power blackout,

4. Cost of maintenance of electrical and electronic equipment's will reduces due to stable source of energy.

Propose project 3 – Rehabilitation of Assembly building (Headquarters)

Lamu county assembly building was constructed in 2014-2015 fy since then no major renovations works was done due to budget constraint. The building is critical resource for carrying out the activities of county assembly (legislation, representation and oversight), due to time factor and saline weather condition the building has deteriorated and will eventually impact on its functionality and the image of the institution.

Key highlights area for rehabilitation will be electrical and plumbing works, surged ceiling inside the chamber, security of Hansard area, cctv installation, walkways, catering area for members, painting works and improvement of general security of the building. The approximate cost for rehabilitation will be Ksh 30 million.

Proposed summary of one-off request matrix

Item	Projection (Kshs. Million)
Hansard system	70
Solar system	30
Rehabilitation of Assembly head office	30
Total	**130**

Conclusion

In conclusion we kindly request consideration by the senate for the above one-off projects that are very critical and essential and with successful implementation of the proposed projects, it will address our needs as an institution.

If considered we will utilize the funds responsibly and achieving the goals as outlined above.

Submitted for your kind consideration

ALI GODANA DAE
CLERK OF THE ASSEMBLY

THE SENATE
RECEIVED
09 JUL 2025
DIRECTOR COMMITTEE SERVICES
(DSEC)

REPUBLIC OF KENYA

COUNTY GOVERNMENT OF TAITA TAVETA

THE SENATE CLERK'S OFFICE
RECEIVED
09 JUL 2025
P.O Box 41842 - 00100, NAIROBI

COUNTY ASSEMBLY OF TAITA TAVETA
OFFICE OF THE CLERK

P.O. Box 1142-80304
WUNDANYI

Telephone: 0718703359/0732604811
Email: clerk@taitatavetaassembly.go.ke

REF: TTCA/ADM/1/5 VOL.5 (91)

3rd July, 2025

THE SENATE
RECEIVED
09 JUL 2025
DEPUTY CLERK

(1) DSEC
DLG
Kindly deal
09/07/2025

The Clerk of The Senate
Parliament Buildings
P.O Box 41842-00100
Nairobi, Kenya

Attn. Mr. J.M Nyengenye CBS,

RE: SUBMISSION OF MEMORANDUM REGARDING COUNTY ALLOCATION OF REVENUE BILL 2025, (SENATE BILL NO.9 of 2025)
- COUNTY -ASSEMBLIES RECURRENT BUDGET CEILING 2025-2026.

Reference is made to your advert on invitation for submission of memorandum regarding the above subject.

(2) DDSEC (BL)
Kindly deal
09/07/2025

The Bill has proposed the 2025-2026 recurrent expenditure budget ceiling for Taita Taveta County Assembly at **Ksh. 686,797,720** however we request the same be enhanced to **Ksh. 759,520,871,** due the following justification:-

(3) Mr. Gitonga
Kindly deal
09/07/2025

Public participation expenses, the amount is way below what is required for a number of money bills among other bills to be taken for stakeholders' engagement.

For instance, 5-day public participation across the 20 Wards a budget estimate of approximately Ksh. 5,404,000 is required to undertake County Fiscal Strategy Paper stakeholder engagement. The Assembly expects to have 15 bills

(Non money bills) in a year that will take a huge amount of money if meaningful public participation is to be undertaken.

Speaker's residence is not yet constructed. The County Assembly is still required to pay rent for the Speaker residence amounting to Ksh. 960,000 annually.

The County Assembly staff establishment is required to be aligned with the SRC which will result to staff promotion and additional vacancy within the CRA ceilings.

The Assembly wage bill is therefore, expected to increase from **Ksh. 295 million** to **Ksh.320 million.**

Lastly, Trainings for Members of the County Assembly, Assembly staff and non-partisan staff so that they can effectively perform their roles, it takes huge amount of the budget to enable them undertake their legislative, oversight and representation mandate, monitoring and overseeing project development in the county will strain the ceiling.

In a bid to meet the ever-changing technologies in the management of County Assembly affairs through professional trainings, Kenya School of Government trainings, workshops/seminars and benchmarking, these will need an additional **Ksh. 62.5 million**

It is in this regard therefore, the County Assembly of Taita Taveta submit that County Assemblies be allocated more funds than the current ceiling set by the bill.

Thank you.

CPA. GADIEL MAGANGA

CLERK, COUNTY ASSEMBLY OF TAITA TAVETA

REPUBLIC OF KENYA

THIRTEENTH PARLIAMENT | FOURTH SESSION

THE SENATE

INVITATION FOR SUBMISSION OF MEMORANDA

The Equalisation Fund Appropriation Bill, 2025 (Senate Bills No. 7 of 2025)

The County Governments Additional Allocations (No. 2) Bill, 2025 (Senate Bills No. 8 of 2025)

The County Allocation of Revenue Bill, 2025 (Senate Bills No. 9 of 2025)

The Equalisation Fund Appropriation Bill, 2025 (Senate Bills No. 7 of 2025), the County Governments Additional Allocations (No. 2) Bill, 2025 (Senate Bills No. 8 of 2025) and the County Allocation of Revenue Bill, 2025 (Senate Bills No. 9 of 2025) were read a First Time in the Senate on Friday, 27th June, 2025.

Thereafter, the Bills 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 report on the Bills to the Senate.

The Equalisation Fund Appropriation Bill, 2025 (Senate Bills No. 7 of 2025) seeks to authorize issuance of a sum of money out of the Equalisation Fund and its application towards provision of public basic services for Financial Year 2025/2026.

The County Governments Additional Allocations (No. 2) Bill, 2025 (Senate Bills No. 8 of 2025) seeks to make provisions 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 2025/2026.

The County Allocation of Revenue Bill, 2025 (Senate Bills No. 9 of 2025) provides for the equitable allocation of revenue raised nationally among the county governments for Financial Year 2025/2026 and responsibilities of national and county governments pursuant to such allocation.

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, 4th July, 2025 at 2.00 p.m.**

The Bills and the digests that summarize the contents and context of 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.