Approved
SNA
12/8/26

REPUBLIC OF KENYA

THE NATIONAL ASSEMBLY

THIRTEENTH PARLIAMENT – FIFTH SESSION -2026

BUDGET AND APPROPRIATIONS COMMITTEE

REPORT ON THE EQUALISATION FUND APPROPRIATION BILL (NATIONAL ASSEMBLY BILL NO. 39 OF 2026).

Parliamentary Budget Office
Parliament Buildings
NAIROBI

AUGUST, 2026

Table of Contents

CHAIRPERSON'S FOREWORD

The Equalisation Fund is established under Article 204(1) of the Constitution, which provides for the creation of a Fund into which 0.5 percent of all revenue collected annually by the National Government is paid. Contributions to the Fund are calculated based on the most recent audited revenue accounts as approved by the National Assembly. This implies that every financial year, an allocation equivalent to 0.5 percent of the amount determined as the most recent, audited and approved revenue should be set aside from the shareable revenue for the Equalisation Fund.

The Fund is used exclusively to provide basic services (water, roads, health facilities and electricity) in marginalised areas, with the aim of progressively raising their quality to a level comparable with the rest of the country, as required by the Constitution. Unspent balances do not lapse at year-end but are retained solely for the Fund's purposes (Article 204(5) of the Constitution and Section 18(6) of the Public Finance Management Act, 2012 (CAP412A). Expenditure must be authorised by an appropriation Bill (Article 204(3)). The National Government applies the funds directly or through conditional grants to counties. The Commission on Revenue Allocation (CRA) identifies the beneficiary areas (Articles 204(4) and 216(4)) and develops, publishes and regularly reviews the criteria for doing so.

The Equalisation Fund Bill, 2026 was published on 15th June, 2025 and Read a First Time in the National Assembly on 30th June, 2025. The Bill was committed to the Budget and Appropriations Committee pursuant to standing order 127(1) of the National Assembly Standing Orders. The Committee is required to undertake public participation on the Bill and make recommendations to the House.

On behalf of the Budget and Appropriations Committee, I wish to express my sincere appreciation to the Members of the Committee for their dedication, commitment, and valuable contributions during the consideration of the Bill. I also wish to thank the Office of the Speaker, the Office of the Clerk of the National Assembly, and the Parliamentary Budget Office for the technical and administrative support provided to the Committee throughout the consideration of the Bill.

It is therefore my pleasant duty and privilege, on behalf of the Budget and Appropriations Committee, to present this Report on the Equalisation Fund Appropriation Bill,2026 (National Assembly Bill No. 39 of 2026), and recommend its approval by the House.

SIGNED

....

HON. SAMUEL ATANDI, CBS, M.P.

CHAIRPERSON, THE BUDGET AND APPROPRIATIONS COMMITTEE

12-08-2026

....

DATE

1. PREFACE

1.1. Establishment and Mandate of the Committee

i. Article 221 (4 and 5) of the Constitution and Section 7 of the Public Finance Management Act, Cap 412A, provide for the establishment of a Committee of the National Assembly whose main role is to take the lead in budgetary oversight by the National Assembly. Pursuant to this provision, Standing Order 207 establishes the Budget and Appropriations Committee with specific mandates, among which is to:

   i. Investigate, inquire into, and report on all matters relating to the coordination, control, and monitoring of the national budget;
   ii. Discuss and review the budget estimates and make recommendations to the House;
   iii. Examine the Budget Policy Statement presented to the House;
   iv. Examine bills related to the national budget, including appropriation bills;
   v. Evaluate tax estimates, economic and budgetary policies, and programmes with direct budget outlays; and
   vi. Examine the Division of Revenue Bill.

1.2. Membership of the Committee

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

CHAIRPERSON
Hon. Atandi, Samuel Onunga, CBS, M.P.
Alego Usonga Constituency
ODM PARTY

VICE CHAIRPERSON
Hon. (Dr.) Robert Pukose, CBS, M.P.
Endebess Constituency
UDA PARTY

MEMBERS

Hon. Chumel, Samwel Moroto, M.P.
Kapenguria Constituency
UDA PARTY

Hon. (Dr.) Adan Wehliye Keynan, CBS, M.P.
Eldas Constituency
Jubilee Party

Hon. Mulu, Makali, PhD, CBS, M.P.
Kitui Central Constituency
WDM – Kenya

Hon. Ochieng, David Ouma, M.P.
Ugenya Constituency
MDG PARTY

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

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

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

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

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

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

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

Hon. Dr. Edwin Mugo Gichuki
Mathioya Constituency
UDA PARTY

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

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

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

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

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

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

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

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

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

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

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

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

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

1.3. Committee Secretariat

iii. The Committee Secretariat comprises the following:

Mr. Danson Kachumbo
Senior Fiscal Analyst/ Lead Clerk

Mr. Ringine Mutwiri
Fiscal Analyst/ Clerk Assistant

Mr. Moses Mwariri
Legal Counsel

Ms. Noelle Chelegat

Mr. Simon Ouko

Media Relations

Mr. Muchiri Mwangi
Audio Officer

Serjeant-at-arms

Mr. Jared Amara
Office Assistant

1.4. Technical Support to the Committee

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

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

Ms. Millicent Makina
Senior Fiscal Analyst

Kioko Kiminza
Fiscal Analyst II

2. OVERVIEW OF EQUALISATION FUND APPROPRIATION BILL,2026 (NATIONAL ASSEMBLY BILL NO. 39 OF 2026).

2.1. Background

1. Article 204(1) of the Constitution establishes the Equalisation Fund, into which 0.5 percent of all revenue collected annually by the National Government is paid. The contribution is based on the most recent audited revenue accounts approved by the National Assembly. Accordingly, each financial year, an amount equal to 0.5 percent of the latest audited and approved revenue should be set aside from shareable revenue for the Fund.

2. The Fund is used exclusively to provide basic services such as water, roads, health facilities and electricity in marginalised areas. Its purpose is to progressively raise the quality of these services to a level comparable, as far as practicable, with the rest of the country. To ensure effective use of the resources, Article 204(5) of the Constitution and Section 18(6) of the Public Finance Management Act (Cap. 412A) provide that unspent balances do not lapse at the end of the financial year but are retained for the Fund's intended purposes.

3. Under Article 204(3), expenditure from the Fund must be authorised through an appropriation Bill enacted by Parliament. The National Government is required to apply the funds directly or indirectly through conditional grants to counties with marginalised communities. The marginalised areas that benefit from the Fund are identified by the Commission on Revenue Allocation (CRA), as provided under Articles 204(4) and 216(4) of the Constitution. The CRA is also required to develop, publish and regularly review the policy criteria for identifying these areas.

4. The Bill was developed on the basis of the Second Marginalisation Policy. The policy, prepared by the CRA, identified 1,424 marginalised sub-locations across thirty-four (34) counties and one hundred and seven (107) constituencies. An index of deprivation was developed for each area using data on access to safe water, school attendance, improved sanitation and electricity. Counties with the highest number of marginalised areas include West Pokot (149), Turkana (144), Narok (112), Mandera (97), Samburu (95), Wajir (94) and Baringo (90). The index for each area forms the basis for sharing resources from the Equalisation Fund.

5. The Equalisation Fund Bill, 2026 was published on 15th June, 2025 and Read a First Time in the National Assembly on 30th June, 2025. It was thereafter committed to the Budget and Appropriations Committee pursuant to Standing Order 127(1) of the National Assembly Standing Orders. The Committee is required to conduct public participation on the Bill and submit recommendations to the House.

2.2. Highlights of the Equalisation Fund Appropriation Bill,2026 (National Assembly Bill No. 39 Of 2026).

6. The Equalisation Fund Appropriation Bill, 2026 appropriates Ksh.10.25 billion for FY 2026/27, consistent with the amount allocated to the Fund under the Division of Revenue Act, 2026. The allocation is based on the audited and approved revenue accounts for FY 2022/23, which informed revenue sharing for FY 2026/27. From total audited and approved revenue of Ksh.2,050.1 billion, the mandatory 0.5 percent allocation to the Equalisation Fund amounts to Ksh.10.25 billion, as provided in the Bill.

7. The Ksh.10.25 billion allocation is divided between recurrent and development expenditure, as set out in the Schedule to the Bill. Of this amount, Ksh.307.52 million is reserved for Secretariat expenses in line with Regulation 10(3) of the Public Finance Management (*Equalisation Fund Administration*) Regulations, 2021, which limits Board expenses to a maximum of three percent (3%) of the Fund's annual approved allocation. Since the Fund became operational, the Secretariat has cumulatively been allocated Ksh.1,242.1 million, comprising Ksh.428.2 billion under the 2018 Act, Ksh.309.9 billion under the 2023 Act, and Ksh.504 billion under the 2026 Act.

8. The development allocation of Ksh.9.9 billion is distributed according to the allocation factor assigned to each marginalised area under the Second Marginalisation Policy. The Bill specifies the total amount allocated to each county, derived from the cumulative constituency allocations shown in Column C. Column B further provides that, in each county, the funds will support basic services, including water, roads, eletricity and health facilities.

9. Analysis of the allocations shows that most of the Fund is directed to Arid and Semi-Arid Lands (ASALs), with Turkana, West Pokot, Mandera, Wajir, Samburu, Garissa, Baringo, Kilifi, Marsabit and Narok as the main beneficiaries. Turkana receives the largest share at Ksh.1.13 billion, followed by West Pokot at Ksh.1.01 billion. Other counties with substantial allocations include Narok (Ksh.765.7 million), Mandera (Ksh.747.6 million), Wajir (Ksh.724.5 million), Samburu (Ksh.644.7 million), Garissa (Ksh.626.0 million), Baringo (Ksh.590.4 million) and Kilifi (Ksh.535.7 million), each receiving more than 5 percent of the total Fund allocation. This pattern indicates that most marginalised areas are concentrated in these counties.
10. Conversely, counties such as Murang'a, Nakuru, Trans Nzoia, Machakos and Taita Taveta receive relatively small allocations, reflecting the Fund's focus on specific marginalised localities rather than entire counties. Murang'a is allocated Ksh.5.6 million, Nakuru Ksh.6.4 million, Trans Nzoia Ksh.7.4 million, Machakos Ksh.12.8 million and Taita Taveta Ksh.13.2 million. Each accounts for less than 1 percent of the total Fund allocation and ranks among the lowest beneficiary counties. Table 1 shows the allocation by county.

Table 1: Total and percentage allocation and the percentage per county.

SN	County	Allocation in Ksh.Mns	% of the total Fund allocation	SN	County	Allocation in Ksh.Mns	% of the total Fund allocation
1	Turkana	1,135.3	11.4%	18	Laikipia	118.4	1.2%
2	West Pokot	1,013.8	10.2%	19	Nandi	115.8	1.2%
3	Narok	765.7	7.7%	20	Elegeyo Marakwet	64.6	0.6%
4	Mandera	747.6	7.5%	21	Kericho	60.4	0.6%
5	Wajir	724.5	7.3%	22	Bungoma	58.3	0.6%
6	Samburu	644.7	6.5%	23	Lamu	57.2	0.6%
7	Garissa	626.0	6.3%	24	Tharaka Nithi	43.7	0.4%
8	Baringo	590.4	5.9%	25	Siaya	31.7	0.3%
9	Kilifi	535.7	5.4%	26	Meru	29.7	0.3%
10	Marsabit	466.0	4.7%	27	Kisumu	24.1	0.2%
11	Tana-River	438.7	4.4%	28	Bomet	19.1	0.2%
12	Kajiado	411.6	4.1%	29	Busia	17.8	0.2%
13	Kitui	394.4	4.0%	30	Taita Taveta	13.2	0.1%
14	Kwale	290.3	2.9%	31	Machakos	12.8	0.1%
15	Migori	176.4	1.8%	32	Trans Nzoia	7.4	0.1%
16	Isiolo	164.9	1.7%	33	Nakuru	6.4	0.1%
17	Homabay	130.6	1.3%	34	Murang'a	5.6	0.1%

Source: PBO computations.

11. Further analysis shows that within the nine counties; some constituencies will receive a larger share of funds. For instance, Tiaty Constituency accounts for approximately 60% of Baringo County's total allocation, while Turkana North and Turkana West together receive more than

half of Turkana County's share. In West Pokot County, Kacheliba and Kapenguria constituencies are set to receive 34.3% and 26.2% of the county's allocation, respectively. In Samburu County, nearly half (47.2%) of the funds are directed to Samburu North Constituency, while in Kilifi and Narok Counties, Ganze Constituency and Kilgoris Constituency receive high proportions of 35.8% and 27.8%, respectively. In Mandera and Wajir Counties, the average allocation per constituency stands at 16.7%, with Lafey Constituency in Mandera receiving the highest at 20.2%, and Wajir South in Wajir County at 28.2%.

12. Among constituencies, Tiaty leads with the highest allocation of Ksh.355.4 million, representing 3.6% of the total Ksh.9.94 billion development allocation. Other constituencies with substantial allocations exceeding Ksh.250 million include Kacheliba, Turkana North, Samburu North, Kapenguria, Sigor, and Turkana West. By contrast, Budalangi, Marakwet West, Gatanga, and Keiyo South receive the least funding, with allocations of approximately Ksh.5 to 6 million each. The allocation pattern appears to be driven primarily by poverty levels, lack of critical infrastructure, and limited access to basic services rather than by population size or economic activities in these constituencies. (*Annex 1 details the allocations by county and by constituency.*)

3. COMMITTEE OBSERVATIONS AND RECOMMENDATIONS

3.1. Committee Observations

v. The Committee made the following observations:

   i. The Equalisation Fund serves as an additional, parallel source of funding for counties, distinct from the regular allocations provided under the County Allocation of Revenue Act. Because the funds are not channelled through the County Revenue Fund but rather into special purpose accounts maintained at the Central Bank of Kenya, they operate outside the normal county fiscal framework. Consequently, projects financed through the Fund are implemented independently of the counties' regular development programmes, effectively establishing a parallel mechanism for delivering basic services to marginalised areas.

   ii. The identification of 1,424 marginalized areas under the Second Marginalization Policy resulted in excessive fragmentation of the Equalisation Fund, with some counties and constituencies receiving allocations as low as Ksh.6 million. This widespread dispersal of resources has given rise to numerous micro-projects, which may fall short of achieving the Fund's constitutional objective under Article 204 of providing basic services in marginalized areas to the level enjoyed by the rest of the country. Additionally, the proliferation of small-scale projects across several sub-locations poses significant challenges to effective implementation and monitoring. Given the limited amount of individual allocations spread across such a vast number of areas, the capacity for proper oversight is constrained, and the intended developmental impact may ultimately not be achieved.

iii. Since inception of the Fund, total appropriations have amounted to Ksh.39.8 billion, comprising Ksh.12.4 billion under the 2018 Act, Ksh.10.3 billion under the 2023 Act, and Ksh.16.8 billion under the 2026 Act. However, as at April 2026, only Ksh.19.72 billion had been disbursed to the Fund, leaving an outstanding balance of Ksh.19.78 billion from the cumulative appropriation of Ksh.39.5 billion. This lag in disbursement has consequently slowed the implementation of the 1,559 projects that had been approved by the Fund Board for implementation under the Second Marginalization Policy.

iv. The Commission on Revenue Allocation is currently in the process of formulating the third Marginalization Policy. However, it is worth noting that the First and Second policies adopted entirely different methodologies for both the identification of marginalized areas and the allocation of resources. This lack of consistency has led to frequent changes in beneficiary areas and fluctuating funding levels across different cycles, thereby undermining the overarching objective of improving the standard and quality of life in the targeted regions.

3.2. Committee Recommendations

The Committee approves the **Bill without amendments**, given that the total sum of **Ksh.10.25 billion** set out in the Bill is consistent with the allocation made to the Equalisation Fund under both the Division of Revenue Act, 2026, and in the approved budget estimates for the FY 2026/27.

SIGNED

……………………………………………………

HON. SAMUEL ATANDI, CBS, M.P.

CHAIRPERSON, THE BUDGET AND APPROPRIATIONS COMMITTEE

12-08-2026

……………………………………………………

DATE

THE NATIONAL ASSEMB[LY]
PAPERS LAID
DATE: 12 AUG 2026 DAY: Wednesday
TABLED BY: Vice Chairperson Hon. Robert Pukose
CLERK-AT THE-TABLE: Halima Ahmed

Annex 1: Analysis of the Allocation per County and per Constituency.

SN	Constituency	Amount (Ksh)	Constituency level % benefit	County level overall % benefit
1	Baringo North	52,811,661	8.9%	5.94%
2	Baringo South	81,985,644	13.9%	
3	Mogotio	100,207,328	17.0%	
4	Tiaty	355,429,221	60.2%	
	Total for Baringo County	**590,433,854**		
5	Chepalungu	19,066,845	100%	0.19%
	Total for Bomet County	**19,066,845**		
6	Mt Elgon	58,326,092	100%	0.59%
	Total for Bungoma County	**58,326,092**		
7	Budalangi	5,925,080	33.21%	0.18%
8	Teso North	11,915,784	66.79%	
	Total For Busia County	**17,840,864**		
9	Keiyo South	5,515,425	8.54%	0.65%
10	Marakwet East	53,394,326	82.64%	
11	Marakwet West	5,702,355	8.83%	
	Total for Elegeyo Marakwet	**64,612,106**		
12	Balambala	156,509,009	25.00%	6.30%
13	Dadaab	92,875,303	14.84%	
14	Fafi	88,142,398	14.08%	
15	Garissa Township	14,608,369	2.33%	
16	Ijara	175,331,255	28.01%	
17	Lagdera	98,575,669	15.75%	
	Total for Garissa County	**626,042,003**		
18	Homa Bay Town	6,370,530	4.88%	1.31%
19	Ndhiwa	73,404,769	56.21%	
20	Suba North	18,151,088	13.90%	
21	Suba South	32,661,021	25.01%	
	Total for Homa Bay	**130,587,408**		
22	Isiolo North	99,104,641	60.11%	1.66%
23	Isiolo South	65,770,474	39.89%	
	Total for Isiolo	**164,875,115**		
24	Kajiado Central	142,726,910	34.68%	4.14%
25	Kajiado South	62,651,331	15.22%	
26	Kajiado West	206,185,618	50.10%	
	Total for Kajiado County	**411,563,859**		
27	Bureti	6,597,232	10.92%	0.61%
28	Kipkelion West	6,336,723	10.49%	

SN	Constituency	Amount (Ksh)	Constituency level % benefit	County level overall % benefit
29	Sigowet/Soin	47,478,194	78.59%	
	Total for Kericho	**60,412,149**		
30	Ganze	191,504,665	35.75%	5.39%
31	Kaloleni	107,344,469	20.04%	
32	Kilifi North	7,068,534	1.32%	
33	Magarini	183,127,622	34.18%	
34	Malindi	32,934,455	6.15%	
35	Rabai	13,754,259	2.57%	
	Total for Kilifi County	**535,734,004**		
36	Muhoroni	12,305,553	50.96%	0.24%
37	Nyando	11,840,217	49.04%	
	Total for Kisumu County	**24,145,770**		
38	Kitui East	131,760,690	33.41%	3.97%
39	Kitui South	91,495,204	23.20%	
40	Mwingi Central	58,214,729	14.76%	
41	Mwingi North	112,938,444	28.63%	
	Total for Kitui County	**394,409,067**		
42	Kinango	161,853,413	55.75%	2.92%
43	Lunga Lunga	79,658,964	27.44%	
44	Matuga	36,249,477	12.49%	
45	Msambweni	12,570,038	4.33%	
	Total for Kwale	**290,331,892**		
46	Laikipia North	111,133,776	93.88%	1.19%
47	Laikipia West	7,248,503	6.12%	
	Total for Laikipia	**118,382,279**		
48	Lamu East	25,456,267	44.53%	0.57%
49	Lamu West	31,713,445	55.47%	
	Total for Lamu	**57,169,712**		
50	Masinga	12,823,587	100%	0.13%
	Total for Machakos County	**12,823,587**		
51	Banissa	96,267,881	12.88%	7.52%
52	Lafey	151,128,810	20.22%	
53	Mandera East	127,549,797	17.06%	
54	Mandera North	141,518,826	18.93%	
55	Mandera South	138,622,408	18.54%	
56	Mandera West	92,505,420	12.37%	
	Total for Mandera County	**747,593,142**		
57	Laisamis	184,723,486	39.64%	4.69%
58	Moyale	107,346,458	23.03%	
59	North Horr	146,204,004	31.37%	

SN	Constituency	Amount (Ksh)	Constituency level % benefit	County level overall % benefit
60	Saku	27,745,163	5.95%	
	Total for Marsabit County	**466,019,111**		
61	Igembe South	11,917,773	40.13%	0.30%
62	South Imenti	6,036,442	20.33%	
63	Tigania East	11,741,780	39.54%	
	Total for Meru County	**29,695,995**		
64	Kuria West	7,074,500	4.01%	1.77%
65	Nyatike	108,769,312	61.66%	
66	Suna West	47,541,830	26.95%	
67	Uriri	13,006,540	7.37%	
	Total for Migori County	**176,392,182**		
68	Gatanga	5,635,736	100%	0.0567%
	Total for Murang'a County	**5,635,736**		
69	Rongai	6,385,444	100%	0.0642%
	Total for Nakuru County	**6,385,444**		
70	Nandi Hills	12,300,581	10.62%	1.17%
71	Tinderet	103,543,231	89.38%	
	Total for Nandi County	**115,843,812**		
72	Emurua Dikirr	22,163,119	2.89%	7.70%
73	Kilgoris	213,586,251	27.89%	
74	Narok East	90,508,850	11.82%	
75	Narok North	150,431,801	19.65%	
76	Narok South	169,770,092	22.17%	
77	Narok West	119,253,293	15.57%	
	Total for Narok County	**765,713,406**		
78	Samburu East	188,254,273	29.20%	6.48%
79	Samburu North	304,114,987	47.17%	
80	Samburu West	152,302,093	23.62%	
	Total for Samburu County	**644,671,353**		
81	Bondo	12,547,169	39.55%	0.32%
82	Gem	12,135,526	38.25%	
83	Rarieda	7,043,676	22.20%	
	Total for Siaya County	**31,726,371**		
84	Taveta	6,288,002	47.52%	0.13%
85	Voi	6,944,245	52.48%	
	Total for Taita Taveta	**13,232,247**		
86	Bura	158,328,593	36.09%	4.41%
87	Galole	119,896,610	27.33%	
88	Garsen	160,484,252	36.58%	

SN	Constituency	Amount (Ksh)	Constituency level % benefit	County level overall % benefit
	Total for Tana River County	**438,709,455**		
89	Maara	11,257,552	25.78%	0.44%
90	Tharaka	32,408,466	74.22%	
	Total for Tharaka Nithi	**43,666,018**		
91	Endebess	7,420,519	100%	0.07%
	Total for Trans Nzoia County	**7,420,519**		
92	Loima	207,880,913	18.31%	11.42%
93	Turkana Central	128,525,212	11.32%	
94	Turkana East	116,372,783	10.25%	
95	Turkana North	314,909,192	27.74%	
96	Turkana South	113,040,858	9.96%	
97	Turkana West	254,530,849	22.42%	
	Total for Turkana County	**1,135,259,807**		
98	Eldas	96,436,913	13.31%	7.29%
99	Tarbaj	120,494,189	16.63%	
100	Wajir East	53,955,115	7.45%	
101	Wajir North	148,076,285	20.44%	
102	Wajir South	204,855,235	28.27%	
103	Wajir West	100,713,431	13.90%	
	Total for Wajir County	**724,531,168**		
104	Kacheliba	348,020,634	34.33%	10.20%
105	Kapenguria	266,055,870	26.24%	
106	Pokot South	144,100,049	14.21%	
107	Sigor	255,627,571	25.21%	
	Total for West Pokot County	**1,013,804,124**		
	Total allocation for development expenditure	**9,943,056,496**		
	Secretariat expense	**307,517,211**		
	Total Equalization Fund	**10,250,573,707**		

REPUBLIC OF KENYA

NATIONAL ASSEMBLY

THIRTEENTH PARLIAMENT- FIFTH SESSION (2026)

BUDGET AND APPROPRIATIONS COMMITTEE
ADOPTION SCHEDULE

We, the undersigned Members of the Budget and Appropriations Committee, today.....12: 08: 2026...do hereby affix our signatures to this **REPORT OF BUDGET AND APPROPRIATIONS COMMITTEE ON ITS CONSIDERASTION OF THE EQUALISATION FUND APPROPRIATION BILL (NATIONAL ASSEMBLY BILL NO. 39 OF 2026)** to affirm our approval and confirm accuracy, validity and authenticity: -

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

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