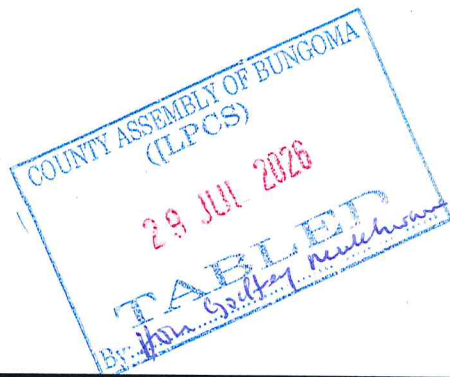
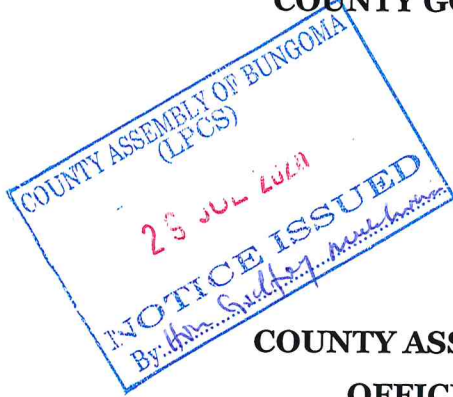




CAB/CS/F/09

COUNTY GOVERNMENT OF BUNGOMA



HBC
For tables
29/7/26

**COUNTY ASSEMBLY OF BUNGOMA
OFFICE OF THE CLERK**

**THIRD ASSEMBLY
FIFTH SESSION**

**COMMITTEE ON FINANCE AND ECONOMIC PLANNING
REPORT ON CONSIDERATION OF THE DISBURSEMENT SCHEDULE TO
COUNTY ASSEMBLY FUND FOR FY 2026/2027**

**Clerks Chambers
County Assembly Buildings
P.O BOX 1886 - 50200
BUNGOMA, KENYA**

July, 2026

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1.0 CHAPTER ONE

1.1 PREFACE

Mr. Speaker.

The County Assembly Fund was established under the County Public Finance laws(amendment)Act, 2025 to facilitate the efficient financing of the operations of County Assemblies and to enhance their institutional independence in executing their constitutional mandate of legislation, representation and oversight.

Section 109E of the County Public Finance laws(amendment)Act, 2025 requires every County Assembly Fund to prepare an annual disbursement schedule indicating the timing and amounts to be transferred from the County Revenue Fund to the County Assembly Fund. The schedule is required to be approved by the County Assembly before implementation by the County Treasury.

This report therefore presents the proposed Bungoma County Assembly Fund Disbursement Schedule for the Financial Year 2026/2027 for consideration and approval by the County Assembly.

1.2 PURPOSE OF THE REPORT

The purpose of this report is to:

1. Seek approval of the monthly County Assembly Fund disbursement schedule for FY 2026/2027.
2. Ensure compliance with Section 109E of the Public Finance Management Act.
3. Facilitate timely financing of County Assembly operations.
4. Enhance predictability and efficiency in budget implementation.
5. Provide a framework for monthly releases by the County Treasury.

1.3 Establishment and Mandate of the committee
Hon. Speaker.

The Sectoral Committee on Finance and Economic Planning is constituted pursuant to the provisions of Standing Order No. (217) of the County Assembly of Bungoma Standing Orders and executes its mandate pursuant to Standing Order 217(5) which provides that the Committee functions shall be to:

- a) Investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations, coordination, control and monitoring of budget;
- b) Consider quarterly reports of the assigned departments and report to the House within twenty-one (21) sitting days upon being laid;
- c) Study the programme and policy objectives of the effectiveness of the implementation;
- d) Study and review all county legislation referred to it;
- e) Study, access and analyze the relative success of the departments as measured by the results obtained as compared with their stated objectives;
- f) Investigate and inquire into all matters relating to the assigned departments as they may deem necessary, and as may be referred to them by the County Assembly;
- g) To vet and report on all appointments where the constitution or any requires the House to approve, except those under Standing Order 209(Committee on Appointments); and
- h) Make reports and recommendations to the House as often as possible, including recommendation of the proposed legislation.

1.4 Committee membership**Hon. Speaker.**

The Committee on Finance and Economic Planning as currently constituted comprises the following Members:

1. Hon. Godfrey	Mukhwana	Vice Chairperson
2. Hon. Stephen	Wamalwa	
3. Hon. Joan	Kirong	
4. Hon. Aggrey	Mulongo	
5. Hon. Vitalis	Wangila	
6. Hon. Anthony	Lusenaka	
7. Hon. Violet	Makhanu	
8. Hon. Tony	Barasa	
9. Hon. George	Makari	
10. Hon. Jack	Kawa	
11. Hon. Grace	Sundukwa	
12. Hon. Orize	Kundu	
13. Hon. Catherine	Kituyi	

1.4 Acknowledgement

Hon. Speaker.

The Committee is grateful to Bungoma County Treasury for submission of the disbursement schedule to County Assembly Fund for Financial year 2026/2027 which is a facilitative planning tool for budget execution by the County Assembly of Bungoma.

The Committee also is grateful to the offices of the Speaker and the Clerk of the County Assembly for the logistical support in discharging its mandate. I also thank Members of the Committee for their sacrifice and commitment in the successful completion of the assigned task within the stipulated timeline.

Finally, on behalf of the Committee on Finance and Economic Planning, I now have the honour to present this report on consideration of the disbursement schedule to County Assembly Fund for Financial Year 2026/2027 before this honorable House.

Sign..........Date.....29-7-2026.....

HON. GODFREY WANYAMA—MCA WEST SANGALO WARD

CHAIRPERSON, COMMITTEE ON FINANCE AND ECONOMIC PLANNING

2.0 CHAPTER TWO

2.1 legal framework,Basis of disbursement schedule and justification

Article 201

Provides the principles of public finance, including accountability, transparency, prudent use of public resources, equity and openness.

Article 219

Requires that a county's share of revenue raised nationally be transferred without undue delay and without deductions except as provided by law.

County Public Finance laws(amendment)Act, 2025

Section 109E

This section establishes the County Assembly Fund and requires that:

- a) Funds appropriated by the County Assembly be transferred from the County Revenue Fund into the County Assembly Fund.
- b) The County Assembly approves an annual disbursement schedule.
- c) The County Treasury transfers funds in accordance with the approved schedule.
- d) The approved schedule forms the basis of monthly releases to the County Assembly Fund.

County Allocation of Revenue Act (CARA), FY 2026/2027

The County Allocation of Revenue Act determines the equitable share allocation to county governments from the National Government. The County Treasury's ability to finance the County Assembly Fund is therefore dependent on the monthly equitable share disbursements released by the National Treasury.

Accordingly, the proposed schedule has been aligned to the anticipated monthly equitable share disbursement from the National Government.

Annual County Budget

The approved FY 2026/2027 County Budget appropriates resources for the County Assembly Fund and authorizes expenditure in accordance with the approved Appropriation Act.

2.2 BASIS OF THE DISBURSEMENT SCHEDULE

- a) The proposed monthly releases are based on:
- b) The approved FY 2026/2027 budget.
- c) Expected monthly equitable share releases from the National Government.
- d) Cash flow requirements of the County Assembly.
- e) The need to ensure uninterrupted legislative operations.
- f) The need to guarantee timely payment of salaries, statutory deductions, committee activities and operational expenses.

Since equitable share transfers are expected to commence after the first month of the financial year, no disbursement is proposed for July 2026.

2.3 PROPOSED DISBURSEMENT SCHEDULE

The County Treasury shall transfer funds to the County Assembly Fund on or before the 15th day of every month as follows:

Month	Amount (KSh.)
July 2026	0
August 2026	113,292,288
September 2026	113,292,288
October 2026	113,292,288
November 2026	113,292,288
December 2026	113,292,287
January 2027	100,000,000
February 2027	100,000,000
March 2027	100,000,000
April 2027	100,000,000
May 2027	100,000,000
June 2027	100,000,000
TOTAL	1,166,461,439

The County Treasury shall effect each transfer on or before the 15th day of the respective month.

2.4 JUSTIFICATION FOR THE PROPOSED SCHEDULE

The proposed schedule seeks to:

- a) Ensure predictable funding for Assembly programmes.
- b) Support uninterrupted legislative business.
- c) Facilitate timely payment of employee compensation.
- d) Support committee operations and oversight activities.
- e) Enhance budget absorption.
- f) Improve cash flow management.
- g) Align county cash releases with National Treasury equitable share disbursements.
- h) Minimize accumulation of pending bills.

2.5 EXPECTED BENEFITS

Approval of the schedule will:

The disbursement schedule shall:

- a) Improve financial planning
- b) Enhance budget implementation
- c) Promote accountability
- d) Strengthen the independence of the County Assembly
- e) Ensure compliance with statutory timelines
- f) Improve service delivery and Enhance oversight of public resources.

CHAPTER THREE

3.1 COMMITTEE OBSERVATION, RECOMMENDATIONS AND CONCLUSION

3.1.1 OBSERVATION.

Mr. Speaker.

The Committee observed that:

1. There are incidences of delay in national government disbursement of equitable share.
2. There is zero allocation in the month of July 2026.
3. Allocation for August 2026 to December 2026 varies from that of January 2027 to June 2027.
4. The disbursement schedule shall be based on equitable disbursement from the national government.

3.1.2 RECOMMENDATIONS

Mr. Speaker.

The Committee recommends that:

1. **THAT**,the House Approves the Bungoma County Assembly Fund Disbursement Schedule for FY 2026/2027 as presented in this report.
2. **THAT**, the County Treasury to transfer funds to the County Assembly Fund on or before the 15th day of every month in accordance with the approved schedule.
3. **THAT**, the County Treasury should provide timely reports where circumstances necessitate any variation in the approved disbursement schedule.
4. **THAT**,the County treasury should in any revisions arising from changes in equitable share disbursements or approved supplementary budgets be brought before the County Assembly for approval in accordance with the Public Finance Management Act.

3.2 CONCLUSION

Mr. Speaker.

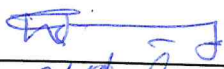
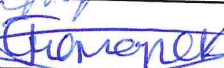
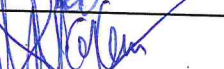
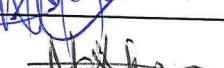
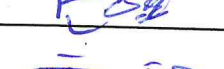
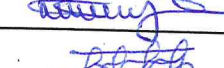
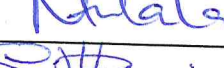
The proposed FY 2026/2027 County Assembly Fund Disbursement Schedule has been prepared in accordance with Section 109E of the County Public Finance laws (amendment) Act, 2025 and aligns with the anticipated equitable share disbursement from the National Government.

Approval of this schedule will promote prudent financial management, ensure predictable financing of the County Assembly, facilitate efficient implementation of Assembly programmes and strengthen compliance with constitutional and statutory requirements.

The Committee therefore urges this House to adopt this report and approve the proposed disbursement schedule.

ADOPTION SCHEDULE

We the undersigned members agrees to adopt the Bungoma County Assembly fund disbursement schedule for financial year 2026/2027.

S/NO	MEMBERS NAME	DESIGNATION	SIGNATURE
1	Hon. Godfrey Wanyama	Vice Chairperson	
2	Hon. Stephen Wamalwa	Member	
3	Hon. Joan Kirong	Member	
4	Hon. Vitalis Wangila	Member	
5	Hon. Aggrey Mulongo	Member	
6	Hon. George Makari	Member	
7	Hon. Violet Makhanu	Member	
8	Hon. Tony Barasa	Member	
9	Hon. Jack Kawa	Member	
10	Hon. Anthony Luseneke	Member	
11	Hon. Grace Sundukwa	Member	
12	Hon. Milliah Masungu	Member	
13	Hon. Hon Orize Kundu	Member	
14	Hon. Catherine Kituyi	Member	

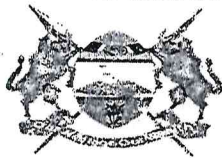
ANNEXURE

1. Disbursement schedule to County Assembly Fund for FY 2026/2027

DCHS
TNA
20/07/2026.

H.E.
For filing
27/7/26

COUNTY GOVERNMENT OF BUNGOMA



COUNTY EXECUTIVE COMMITTEE MEMBER
MINISTRY OF FINANCE AND ECONOMIC PLANNING

Telephone: 0728-039039

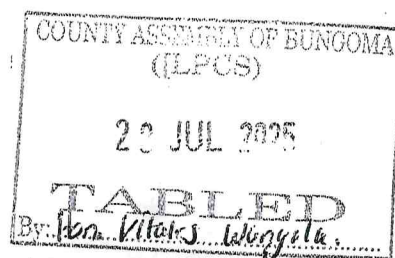
E-mail: bungomacountygovt@gmail.com

Revenue Building
P. O Box 437- 50200
BUNGOMA.

Our Ref: CGM/FIN/CECM/CA//VOL. I/001

Date: 20th July, 2026

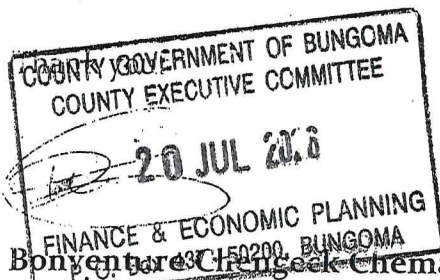
The Clerk,
County Assembly of Bungoma,
P.O. Box 1886 - 50200
BUNGOMA



RE: DISBURSEMENT SCHEDULE TO COUNTY ASSEMBLY FUND FOR FY 2026/27

The matter above refers.

In compliance with Section 109E of the Public Finance Management Act, attached please find the Disbursement Schedule to County Assembly Fund for your consideration and approval.



FINANCE & ECONOMIC PLANNING
Bongoma
CECM - FINANCE AND ECONOMIC PLANNING

Copy to: H.E. The Governor

COUNTY GOVERNMENT OF BUNGOMA													
COUNTY ASSEMBLY (EQUITABLE SHARE) CASH DISBURSEMENT SCHEDULE FOR FINANCIAL YEAR 2026/27													
	15 th July 2026	15 th August 2026	15 th September 2026	15 th October 2026	15 th November 2026	15 th December 2026	15 th January 2027	15 th February 2027	15 th March 2027	15 th April 2027	15 th May 2027	15 th June 2027	Total Allocation
County Assembly of Bungoma	-	113,292,288	113,292,288	113,292,288	113,292,288	113,292,287	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	1,166,461,439
Total	-	113,292,288	113,292,288	113,292,288	113,292,288	113,292,287	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	1,166,461,439

NOTES

This cash disbursement schedule shall be based on equitable share disbursement from the National Government



Dated 1st July 2026
 Mr. Bonventure Chengeck Chemaket
 County Executive Committee Member for Finance and Economic Planning