COMMISSION ON REVENUE ALLOCATION

PROGRAMME BASED BUDGETS (PBB)

(ANNEX 5A)

FY 2027/28 AND THE MEDIUM TERM

AUGUST 2026

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LIST OF ACRONYMS AND ABBREVIATIONS

No.	Abbreviation	Description
1.	A-I-A	Appropriation-In-Aid
2.	BROP	Budget Review Outlook Paper
3.	CIDP	County Integrated Development Plan
4.	CoGs	Council of Governors
5.	CoK	Constitution of Kenya
6.	CPER	Comprehensive Public Expenditure Review
7.	CRA	Commission on Revenue Allocation
8.	FY	Financial Year
9.	GDP	Gross Domestic Product
10.	GoK	Government of Kenya
11.	ICT	Information Communication Technology
12.	IFMIS	Integrated Financial Management Information System
13.	KM	Knowledge Management
14.	KPI	Key Performance Indicator
15.	M&E	Monitoring and Evaluation
16.	MDA	Ministries Departments Agencies
17.	MTEF	Medium-Term Expenditure Framework
18.	MTPs	Medium Term Plans
19.	PAIR	Public Administration and International Relations
20.	PBB	Programme Based Budget
21.	PFMA	Public Finance Management Act

PROGRAMME-PERFORMANCE BASED BUDGET

Vote No. **R 2061/D 2061**

Vote Title: **Commission on Revenue Allocation**

Part A: Vision

No Kenyan Left Behind

Part B: Mission

To make reliable recommendations on equitable revenue sharing, revenue enhancement and prudent public financial management

PART C: PERFORMANCE OVERVIEW AND RATIONALE FUNDING

MANDATE

The Commission on Revenue Allocation's principal mandate is to make recommendations on the basis for equitable sharing of revenue raised nationally between the National and County Governments and among the County Governments.

Other functions of the Commission include:

i. Make recommendations on other matters concerning the financing of county governments.
ii. Make recommendations on other matters concerning financial management by county governments.
iii. Define and enhance the revenue sources of the national and county governments;
iv. Encourage fiscal responsibility.
v. Determine, publish and regularly review a policy identifying the marginalised areas for purposes of Equalization Fund.
vi. Be consulted and its recommendations considered before Parliament passes any Bill appropriating money out of the Equalisation Fund.
vii. Be consulted on financial legislation affecting counties
viii. Protect the sovereignty of the people (Art 249);
ix. Secure the observance by all State organs of democratic values and principles (Art 249)
x. Promote constitutionalism (Art 249).

EXPENDITURE TRENDS

i. In the Financial Years 2023/24, 2024/25 and 2025/26 the Commission's approved budget (Recurrent) was **KSh.516.8million**, **KSh.380.8 million** and **KSh.488.2 million** respectively.

ii. The Commission's actual expenditure was **KSh.459.6million**, **KSh.378.7 million** and **KSh.452.1 million** in the Financial Years 2021/22, 2022/23 and 2023/24 respectively.
iii. The corresponding absorption rates stood at **88.9%, 99.4% and 92.6%** for the financial years 2023/24, 2024/25 and 2025/26 respectively.

MAJOR ACHIEVEMENTS BASED ON THE PLANNED OUTPUT FOR FY 2023/24 – 2025/26

The Commission recorded significant gains in the discharge of its mandate during FY 2023/24-2025/26. The main achievements of the Commission are highlighted in this section as per our four sub-programmes.

Program: Inter-government revenue and financial matters.

2.1 General Administration and Support Services (SP 1)

2.1.1 Planning and Oversight

The directorate spearheaded the development of comprehensive annual work plans, cash flow projections/cash plans, training plan, and procurement plans. This was important in ensuring prudent financial management, regulatory compliance with PFMA and IPSAS, and operational efficiency and effectiveness in executing the Commission mandates.

2.1.2 Unqualified Audit Opinion

The Commission's financial statements were prepared in accordance with the applicable International Public Sector Accounting Standards (IPSAS). These statements presented fairly, in all material respects, the financial position, results of operations, and cash flows of the Commission for the reporting period.

The Commission received unqualified audit opinions on all three of its accounts, i.e. the Commission on Revenue Allocation (CRA) main account, Staff Mortgage Account, and Staff Car Loan Account, for FY 2024/25; FY 2023/24 and FY 2022/23. This outcome affirms the accuracy, reliability, and compliance of the Commission's financial reporting with relevant accounting standards and legal requirements. It reflects the Commission's unwavering commitment to transparency and accountability, evidenced by effective financial resource controls, meticulous record-keeping, and timely disclosure of financial information to stakeholders. Through adherence to these high standards, the Commission strengthens public trust and ensures responsible stewardship in utilisation of public funds.

2.1.3 FiRE Awards FY 2023/24 (2^{nd} Runners Up)

For the third consecutive year since joining the FiRe Awards competition in 2023, the Commission was awarded **Second Runners-Up** in the Commissions and Independent Offices category under the IPSAS Accrual framework at the 2025 Financial Reporting (FiRe) Awards. This accolade underscores the Commission's unwavering commitment to accountability and transparency in public financial management.

The achievement highlights the Commission's consistent adherence to sound accounting practices, timely preparation and disclosure of financial statements, and implementation of robust internal controls to safeguard public resources. It demonstrates ongoing efforts to foster a culture of accountability, ensuring financial information is accurate, complete, and accessible to oversight bodies, stakeholders, and the public. In effect, this enables effective tracking of resources for their intended purposes, with visible outcomes that strengthen public trust and exemplify responsible stewardship in accordance with constitutional mandates and fiscal discipline.

2.1.4 Commitment to Budget Ceilings

The Commission demonstrated strong financial management during the three financial years, with overall budget absorption consistently above **88%** and reaching **99.4%** in FY 2024/25. Most technical programmes recorded near-complete utilization of allocated resources, indicating effective implementation of core constitutional mandates. The comparatively lower absorption under General Administration and Planning in FY 2025/26 was due to some systemic challenges that hinder 100% absorption of allocated budget. Overall, the expenditure pattern reflects prudent utilization of public resources and sustained commitment to delivering the Commission's strategic objectives.

2.1.5 Revised Organizational Structure

The Commission is in the process of reviewing its human resource instruments, including the workload analysis and staff establishment, career progression guidelines, grading structure, and Human Resource Policy and Procedures Manual. Implementation of the revised instruments is scheduled for the 2026/27 financial year. The review responds to deficiencies identified through external audits and stakeholder engagements, specifically gaps in staffing levels, unclear role definitions, and weaknesses in inter-departmental coordination. The updated instruments will support targeted recruitment of specialized personnel for critical functions, streamline reporting lines, and improve the allocation of human resources. The resulting organogram will enhance the Commission’s capacity to discharge its constitutional mandate, reduce service-delivery bottlenecks, and foster an agile, accountable workforce aligned with national priorities within existing fiscal constraints.

2.1.6 Training of staff members

In the third quarter of financial year 2023/2024, the Commissioners participated in an induction and training program on Leadership and Corporate Governance, organized by the Institute of Certified Secretaries (ICS). The training covered various topics, including Leadership, Communication, and Legal Affairs, among others. Additionally, in the reporting period, the Commission implemented its annual training programme in line with strategic objectives, prioritizing capacity building in public financial management, IPSAS compliance, policy analysis, and leadership development. The programme targeted 25 participants per year for three years drawn from Members of the commission and staff. Over the period FY 2023/24 to FY 2025/26, a total of 42 participants completed the training, representing 56% of the three-year target.

2.1.7 Onboarding of E-GP

The Commission successfully implemented the electronic government procurement system as per the government directive in the procurement of goods, works and services in the FY 2025/26. The implementation of the e-GP system has enhanced operational efficiency, transparency, and accountability.

2.1.8 Public outreach

The Commission significantly expanded its public outreach, achieving a fivefold increase in online audience reach—from 40,000 views in 2023 to over 200,000 in 2026—demonstrating enhanced visibility and engagement. Engagement levels rose markedly from 0.7% in July 2023 to 17.9% in June 2026, reflecting a substantial improvement in audience interaction and content effectiveness. Over the same period, the Commission's social media audience grew by more than 63%, from 10,700 in July 2023 to 17,471 in June 2026, indicating steady and sustained online community growth.

Further, the Commission actively participated in numerous conferences, legislative forums, exhibitions and field visits—including the Devolution Conference, 5th Legislative Summit, 1st Urban Forum, Africities Conference, the Employment and Labour Relations Court Annual Symposium, the Mt. Kenya ASK Show, among others, reaching over 10,000 stakeholders. In addition, the Commission produced and disseminated more than 10 information, education and communication (IEC) materials, distributing over 15,000 copies, while enhancing digital access through its website. Website traffic more than doubled, growing from 84,707 visits in 2023 to over 160,000 visits in 2025, while annual downloads increased by over 90% from 127 in 2023/24 to 244 in 2025/26, indicating significantly enhanced access to and demand for the Commission's digital content.

The Commission further strengthened its media presence and public visibility, securing over 500 mentions and features across digital, print, and electronic media through strategic press engagement. These integrated outreach efforts enhanced stakeholder awareness, improved uptake of the Commission’s policy recommendations nationally and at the county level and reinforced the Commission’s credibility.

2.1.9 Commission ICT Infrastructure

The Commission maintained a strong security and operational posture over the reporting period, ensuring that all information systems remained reliable and secure.

- Zero Security Incidents: No data breaches, malware infections, or unauthorized access attempts were successful. Our security stack and user awareness programs effectively neutralized all external and internal threats.
- High System Availability: We achieved 95% uptime across core systems. Planned maintenance was managed with minimal to no service disruption due to our resilient infrastructure.
- Preserved Data Integrity: All transactional and operational data remained fully intact and uncorrupted, ensuring that business decisions were based on accurate and reliable information.

2.2 Equitable Sharing of Revenue (SP 2)

2.2.1 Equitable Sharing of Revenue.

The Commission is mandated by Article 216(1) (a) of The Constitution of Kenya, 2010 to make recommendation concerning the basis for the equitable sharing of nationally raised revenue between the national and county governments and among the county governments. Further, Section 190 of the Public Finance Management (PFM) Act CAP 412A requires the Commission to submit its recommendations to the Senate, the National Assembly, the national executive, county assemblies and county executives at least six months before the beginning of the next Financial Year or at a later date agreed between the Cabinet Secretary and the Commission. The Commission agreed with the Cabinet Secretary and submitted the recommendation for the financial year 2026/27 on 21st January 2026.

Over the reporting period, the Commission prepared and submitted to Parliament the recommendations on the sharing of revenue between the national and county governments for the financial years 2024/25 and 2025/26 in December 2024 and December 2025, respectively, in line with the provisions of Section 190 of the Public Finance Management (PFM) Act CAP 412A. The Commission, also presented to Parliament the determination of each county's equitable share based on the Fourth Basis for revenue sharing.

During the preparation of the recommendations for the financial years 2024/25, 2025/26 and 2026/27 the Commission engaged various stakeholders. These include: The National Treasury;

the Kenya Road Board; the intergovernmental Technical Relations Committee; County Governments, National Assembly, the Senate and the Intergovernmental Budget and Economic Council (IBEC).

2.2.2 Recommendations on Division of Revenue Bills, County Allocation of Revenue Bills and County Governments' Additional Allocation Bills

Article 205 requires that when a Bill that includes provisions dealing with the sharing of revenue, or any financial matter concerning county governments is published, the Commission on Revenue Allocation consider the provisions of the Bills and make recommendations to the National Assembly and The Senate. In fulfilment of this requirement, the Commission considered the Division of Revenue Bills (DoRB), County Allocation of Revenue Bills (CARB), and County Governments Additional Allocations Bills (CGAA) for 2024, 2025 and 2026, and made its recommendations to the National Assembly and The Senate.

2.2.3 Review of Budget Review and Outlook Paper, Budget Policy Statement and Debt Management Strategy

The Commission reviewed the 2025 draft Budget Review and Outlook Paper and 2026 draft Budget Policy Statement (BPS) and submitted its comments to the National Treasury. Further, the Commission reviewed the 2026 DMSP and submitted comments to the National Assembly and The Senate.

Section 25(5) of the CAP 412A requires that the National Treasury seeks and considers the Commission views on the Budget Policy Statement (BPS). The Commission reviewed the 2026 draft BPS and submitted its consideration to the National Treasury. Thereafter, the Commission reviewed the 2026 BPS and submitted its recommendations to the National Assembly and the Senate.

Similarly, and with the same constitutional requirements, the Commission reviewed the Budget Review and Outlook Paper, Budget Policy Statement and Debt Management Strategy for 2024 and 2025.

2.2.4 Preparation of the Fourth Basis for Revenue-sharing among County Governments

The Commission is mandated by Article 216(1) (b) to make recommendations on the basis for the equitable sharing of revenue among county governments. Article 217 provides that once every five years, the Senate shall, 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.

During the review period, the Commission completed the preparation of its recommendation on the Fourth Basis for the sharing of revenue among county governments, and submitted to Parliament on 31 December 2024. The Fourth Basis for was approved by Parliament in June 2025 and will be used to share revenues among county governments for financial years, FY 2025/26 to FY 2029/30. In addition, the Commission in Financial year 2024/25, collected data from 24 counties to assess the impact of devolution on service provision. The report from the 24 counties partly informed the review of the Third Basis for revenue sharing among county governments. Further, during the 2025/26 financial year, the Commission finalized the Fourth Basis report and produced a popular version of the report on revenue sharing among county governments.

2.3 Public Financial Management (SP 3)

2.3.1 Recommendation on Recurrent expenditure budget ceilings for County Government

The Commission is mandated under Article 216(2) of the Constitution of Kenya to make recommendations on the financing of, and financial management by, County Governments. Further, the Public Finance Management Act CAP. 412 A, Section 107 (2A) states that "Pursuant to Articles 201 and 216 of the Constitution and notwithstanding subsection (2), the Commission on Revenue Allocation shall recommend to the Senate the budgetary ceilings on the recurrent expenditures of each County Government".

In fulfilment of the above function the Commission prepared and submitted to the Senate annual recommendation on recurrent budget ceilings for FY 2026/2027 on 13th January 2026. The recommendation for the County Recurrent Expenditure Budget Ceilings for 2026/27 was costed to be KES 64,442,665,147.00, comprising of KES 39,192,038,271.00 for County Assemblies and KES 25,250,626,877.00 for County Executives.

In preparation of this recommendations, the Commission engaged the following stakeholders; the Society of Clerks at the Table (SOCATT), the County Assemblies Forum (CAF), the leadership of the Council of Governors (COG), and the County Executive Committee Members' Finance Caucus. In addition, a consultative workshop was held bringing together representatives from County Assemblies, County Executives, and other institutions. These engagements were conducted in line with Article 201(a), which emphasizes openness, accountability, and public participation in financial matters.

Further, the Commission during the period under review, analysed, reviewed and made a recommendation to the Senate on 11th March 2026 on request by county governments for additional funding in the FY 2026/27 Ceilings.

In addition, and in accordance with the same constitutional requirement, the Commission prepared and submitted to Senate the Budget Ceilings for FY 2024/25 and FY 2025/26.

2.3.2 Enhanced Financial Management – ADPs, CFSPs and Financial statements reviewed

Pursuant to Article 216(2) of the Constitution, the Commission during the reporting period received and reviewed county financial statements and County Fiscal Strategy Papers (CFSPs), culminating in the preparation of the consolidated CFSPs Reports for 2024, 2025 and 2026.

The Commission also received and reviewed financial statements from Constitutional Commissions and Independent Offices (CCIOs), Ministries, Departments and Agencies (MDAs).

2.3.3 Enhanced compliance of PFM provision on the establishment of CBEFs and their effectiveness

In support of robust public financial management frameworks within county governments, the Commission promotes the establishment of County Budget and Economic Forums (CBEFs) in accordance with Section 137 of the Public Finance Management Act, CAP 412A. The primary mandate of CBEFs is to enable and facilitate public participation across the full spectrum of county budget processes, encompassing formulation through to implementation.

To date, the Commission has supported the establishment of CBEFs in 39 counties and continues to monitor progress in the remaining 8 counties. Furthermore, the Commission conducts tailored training programs for these forums on a county-specific basis, contingent upon each county's readiness. During the reporting period the Commission trained Uasin Gishu county CBEF.

2.3.4 OSR Performance Stream by Stream Analysis Report

The Constitution mandates the Commission on Revenue Allocation in Article 216(3b) to define and enhance revenue sources for county and national governments. Article 209(3) further empowers County Governments to raise their own revenue by imposing property rates, entertainment taxes and any other tax that may be authorised by an Act of Parliament. County governments may also impose fees and charges on services they provide.

During the reporting period, the Commission analysed and prepared the report based on the information provided by the County's annual receiver of revenue statements for FY 2024/25 on the County's own generated revenues. The main objective of the report is to analyze the county's Own Sources Revenues (OSR) per stream to inform policymakers on the major revenue streams for decision making.

2.3.5 Own Source Revenue Mapping Guidelines for County Governments

In the review period, the Commission developed the Own Source Revenue (OSR) Mapping Guideline for County Governments with support from the Second Kenya Devolution Support Program (KDSP II), with funding from the World Bank. The Guidelines will assist county governments to identify, classify and define the existing and potential revenue streams to broaden the revenue base and consequently enhance OSR.

The guidelines provide a standardized process to help county governments conduct a comprehensive OSR mapping, encompassing both existing and potential revenue streams.

2.3.6 No. of bills reviewed on financial management and financing

During the reporting period, pursuant to Article 205 of the Constitution of Kenya, the Commission reviewed a total of 61 Parliamentary Bills and 9 County Bills relating to public financial management, and provided technical advice to support sound fiscal governance and promote prudent public financial management.

2.3.7 Dissemination County OSR Potential and Tariffs and Pricing Policy

The Commission, in collaboration with the World Bank, disseminated the Potential Study to six counties and facilitated the development of revenue enhancement action plans. Specifically, the Own-Source Revenue (OSR) Potential and Tariffs and Pricing Policy were disseminated to Nakuru, Murang'a, Bungoma, Kitui, Mandera, and Tana.

2.3.8 Revenue Enhancement to National & County Governments from Natural Resources

During the review period, the Commission initiated a study aimed at unlocking revenue opportunities within the Blue Economy to fully harness its potential. In the fiscal year 2023/24, the Commission conducted fact-finding missions to counties with significant water bodies to identify economic opportunities and revenue potential. The counties visited included Nakuru (inland), Kisumu and Homa Bay (Lake Basin), as well as Kilifi and Kwale (coastal ocean strip). However, the reports have not yet been disseminated to the respective counties due to budgetary constraints.

2.3.9 Finalization of the Mining (Mineral Royalty Sharing Regulations 2024).

The Draft Public Finance Management (Mineral Royalty Fund) regulations, 2017 were developed to provide a framework for sharing of mineral royalties among the National Government, County Governments and local communities. However, the Office of the Attorney General advised that an appropriate framework be developed under the Mining Act, Cap 306 where the relevant authority rests with the Cabinet Secretary for Mining, Blue Economy and Maritime Affairs. The task force finalized the draft Regulations that were subjected to public participation in September 2024.The task force meeting held between 16th -23rd June 2025 reviewed comments submitted by the public during stakeholder engagements and the Attorney General for inclusion and gazettement of the regulations that will pave way for the transfer of the Mining royalties to the County Governments and Local Communities.

2.3.10 Revenue forecasting model for use by County Governments

Section 4.3 of the National Policy to Support Enhancement of County Governments' Own Source Revenue (2018) mandated the National Treasury to develop a revenue forecasting tool for use by County Governments. It is in this regard that a Multi -Agency Team (MATT) was formed to spearhead the development of the revenue forecasting tool. The Commission on Revenue Allocation is a member of the multi-agency. The MATT has in consultation with County Governments and through funding from the second Kenya Devolution Support Program (KDSP II) harmonized existing forecasting frameworks into two preferred models namely (Centered Moving Average and Elasticity Based Models) conducted stakeholder engagements and recently validated the models in all the 47 County Governments in an exercise that ended in mid -April 2025.

The National Treasure’s technical committee meeting held on 29th May 2025 at the National Treasury, reviewed, adopted the MATT report and approved the proposed forecasting models for onward submission to the steering Committee. Once approved by the steering committee the National Treasury shall table the approved proposed models as an agenda item in an Intergovernmental Budget and Economic Council (IBEC) meeting for adoption to facilitate its launch, roll- out and implementation by County Governments.

2.3.11 Dissemination County OSR Potential and Tax Gap Study

The Commission, in collaboration with the World Bank, disseminated the potential study to 6 counties in FY 2024/25 and developed revenue enhancement action plans. The 6 counties were Kisumu, Bungoma, Nandi, Machakos, Murang’a and Wajir, which will be launched in FY 2025/26. The Commission also capacity-built on OSR administration & collection and reviewed revenue collection systems for the following County Governments: Trans-Nzoia, Busia, Kajiado and Murang’a.

2.4 Transitional Equalization (SP 4)

2.4.1 Policy identifying marginalized areas

The Commission is mandated by Article 216(4) to determine, publish and regularly review a policy in which it sets out the criteria by which to identify the marginalised areas for purposes of sharing of the Equalisation Fund. The Equalisation Fund is a National Government Fund, used to provide basic services including water, roads, health facilities and electricity to marginalised areas, to the extent necessary to bring the quality of services in those areas to the level generally enjoyed by the rest of the nation, so far as possible.

In executing this mandate, the Commission undertook several activities in the financial year 2025/26. The Commission held a consultative retreat with the Equalisation Fund Advisory Board (EFAB) in October 2025 review the implementation of the First and Second Policies identifying marginalised areas and examine the challenges encountered in their implementation.

Together with EFAB, the Commission prepared a report on the status of implementation of the First and Second policies identifying marginalised areas. The report details the allocations to the Equalisation Fund, the status of implementation of Equalisation Fund projects in areas identified as marginalised and highlights the challenges experienced in the implementation of the policies.

The Commission also held consultative meetings with various stakeholders on review of the policy that sets the criteria for identifying marginalised, from 8th to 12thJune 2026 in Nairobi. The stakeholders consulted were: Governors from 14 counties identified as marginalised in the First Policy, Governors from 34 counties identified as marginalised in the Second Policy, Members of The Senate Standing Committees on Finance and Budget, and National Cohesion, Equal Opportunity and Regional Integration, and Members of County Assemblies from beneficiary Wards under the Second Policy. The consultative meetings discussed the Report on the status of implementation of the projects under the First and Second Policies. The stakeholders also provided their oral submission on the review of Policy that sets the criteria for identifying marginalised areas. Reports on the consultative meetings have been prepared.

Following the consultative meetings with various stakeholders on review of the policy that sets the criteria for identifying marginalised, the Commission held a retreat in Naivasha from 15th to 19th June 2026 to discuss the stakeholder proposals on review of the policies that sets the criteria for identifying marginalised areas.

CONSTRAINTS AND CHALLENGES

The Commission continues to face a number of operational and institutional challenges that affect the effective execution of its mandate. These include:

i. **Inadequate Budget:** The Commission continues to experience inadequate budgetary allocations, which constrain the implementation of planned programmes and activities, limit operational efficiency, and hinder the effective delivery of its constitutional and statutory mandate.

ii. **Understaffing:** The Commission faces staffing shortages that have increased workload pressures on existing staff, affected productivity, and constrained the timely execution of core functions and strategic priorities.

iii. **Non-submission of Financial Reports:** Delays and non-submission of essential financial reports, particularly financial statements, impede timely financial review, audit processes, and informed decision-making.

iv. **Non-compliance with Statutory Reporting Requirements:** Parliament and County Governments have, in some instances, failed to comply with the legal requirements relating to the submission of Bills and financial reports. This undermines the Commission's ability to provide timely advice and effectively discharge its constitutional responsibilities.

v. **Misinterpretation of the Commission's Legal Mandate:** There remains inadequate understanding of the Commission's constitutional and legal functions among key stakeholders, resulting in unrealistic expectations and occasional overlap with the mandates of other institutions.

vi. **Inadequate Technological Resources:** The Commission continues to rely on manual audit processes due to the absence of an Audit Management Information System and data analytics tools. This limits the efficiency, effectiveness, and depth of audit testing and reporting.

vii. **Delayed Implementation of Audit Recommendations:** Delays in implementing audit recommendations weaken internal control systems, contribute to the recurrence of audit findings, and impede continuous improvement in governance and accountability.

RECOMMENDATIONS

To address the foregoing challenges and enhance institutional performance, the following measures are recommended:

i. **Resource Mobilisation:** The Commission should strengthen its resource mobilisation initiatives to secure adequate financial resources for the effective implementation of its programmes, projects, and statutory responsibilities.

ii. **Continuous Follow-up on Submission of Reports:** Management should institute robust follow-up mechanisms to ensure that all required financial reports, including financial statements, are submitted within the prescribed timelines.

iii. **Stakeholder Engagement:** The Commission should continue engaging Parliament and County Governments to enhance understanding of its legislative role, promote compliance with statutory reporting obligations, and foster stronger institutional collaboration.

iv. **Internalisation of the Commission's Mandate:** The Commission should strengthen internal awareness and appreciation of its broader constitutional and legal mandate to ensure consistency in the interpretation and execution of its functions while enhancing coordination with other institutions.

v. **Automation of Audit Processes:** The Commission should prioritise the acquisition and implementation of an Audit Management Information System and data analytics tools by allocating adequate budgetary resources. This will improve the efficiency, effectiveness, and quality of audit processes.

vi. **Implementation of Audit Recommendations:** The Public Finance Management Steering Committee (PFMSC) should ensure that all audit recommendations are implemented promptly to strengthen internal controls, eliminate recurring audit findings, and support the attainment and sustainability of a Zero-Fault Audit status.

MAJOR SERVICES / OUTPUTS TO BE PROVIDED IN THE MTEF BUDGET 2027/28 AND THE MEDIUM TERM.

1. **General Administration and Support Services**

   i. **Prudent financial management**

The Public Finance Management (PFM) Act, 2012, requires that public funds be managed with utmost prudence to enhance transparency, accountability, and the efficient utilization of resources. The Commission will steadfastly adhere to the principles of fiscal responsibility to ensure prudent financial management throughout the budget period.

   ii. **Recruitment of staff/replacements**

The Commission plans to recruit and onboard new members of staff to align with the new organization structure (New Organogram). This exercise will attract expenses, including costs for advertising job vacancies in local newspapers, fees for pre-employment screening and background checks, such as payments to the Kenya National Examinations Council (KNEC) and other relevant assessment bodies, as well as expenditures related to onboarding activities, which cover orientation programs.

   iii. **Training and Development**

In the budget period, the commission plans to facilitate training and capacity development for Commissioners and Staff. The training and development will encompass various activities such as internal and external training through workshops, courses, and seminars; leadership development programs designed for future managers and high-potential employees; industry-specific certification programs; costs associated with professional subscriptions; and initiatives to ensure labor law compliance, including training, policy updates, and audits.

   iv. **Enhanced Employee Welfare**

This includes provisions such as health insurance covering medical care, group personal cover, team building activities and pension schemes. Additionally, wellness programs like subscriptions to club memberships will be considered in the planning period.

   v. **Review of Policies and Procedures Manual and QMS ISO9001:2015 Certification**

The Commission will continuously review its operational policies and Procedure manuals, including but not limited to the Finance and Procurement Procedure Manuals. Additionally, the Commission is planning to commence the ISO Certification Process by developing the Standard Operating Procedure manuals and undertaking training for Certification.

vi. Enhance governance, risk management, and internal control systems

The Commission will build the capacity of the Commissioners, Audit Committee, and Senior Management to ensure effective oversight. Further, the Commission plans to implement an audit management system to enhance efficiency, improve accuracy, data integrity, consistency, and standardization of internal audit processes. In addition to routine audit engagements, the Commission will undertake Governance audit and legal compliance. This is aimed at strengthening the Commission's ability to create, protect, and sustain value by providing the Audit Committee and Senior Management with independent, risk-based, and objective assurance, advice, insight, and foresight.

vii. Modernisation of ICT infrastructure

The Commission will prioritize the modernization of its core infrastructure to create a robust, scalable, and future-ready operational environment. This entails upgrading legacy hardware and software systems, migrating to secure cloud-based platforms for enhanced data storage and accessibility. Modernization will also encompass the implementation of disaster recovery facilities to ensure business continuity and minimize downtime. By investing in modern infrastructure, the Commission will not only improve internal operational efficiency and staff productivity but also establish a solid technological foundation capable of supporting advanced AI applications, seamless inter-agency data sharing, and the growing demands of digital service delivery, thereby positioning the CRA as a model of technological excellence within the public sector.

viii. Artificial Intelligence and Emerging Technologies

To effectively deliver its constitutional mandate in an increasingly complex fiscal landscape, the Commission on Revenue Allocation (CRA) prioritizes the strategic adoption of Artificial Intelligence and emerging technologies. This investment is critical to transitioning from manual, reactive processes to a proactive, data-driven institution. The Commission will utilize AI to enhance its core functions by enabling predictive modeling for equitable revenue sharing, conducting real-time data analytics to identify revenue enhancement opportunities for county governments, and automating the analysis of county fiscal data to improve the accuracy and timeliness of its recommendations.

ix. Public Engagement and Corporate Social Responsibility

The Commission will enhance its visibility, image, and brand reputation by producing and disseminating a comprehensive array of print, electronic, and digital information and educational materials, including Brand Guidelines and the Annual Report. Furthermore, it will implement public education and sensitization campaigns aimed at deepening citizen participation in the

Commission policy processes through public forums, open days, town hall meetings, conferences, trade shows, and other outreach initiatives. Additionally, the Commission will strengthen engagement with mass media to expand its reach and improve public understanding of its mandate and recommendations.

2. Equitable Sharing of Revenue

i. Recommendations on Equitable Sharing of Revenue between the National and County Governments

Pursuant to Article 216 (1) (a) of the Constitution, the Commission on Revenue Allocation is mandated to make recommendations concerning the basis for the equitable sharing of revenue raised by the national government between the national and county governments. In the MTEF budget period 2027/28 – 2029/30, the Commission will prepare three recommendations for financial years 2028/29, 2029/30, and 2030/31. In preparing the annual recommendations a number of activities will be undertaken, including: analysis of the performance of the economy, analysis of the fiscal performance of the national and county governments, drafting of the recommendations and stakeholder engagements. The annual recommendations will be submitted to Parliament by December of each year in line with Section 190 of the Public Finance Management Act (PFMA) 2012, which requires the Commission to submit its recommendations at least six months before the beginning of the next Financial Year.

ii. Recommendations on Equitable Sharing of Revenue among County Governments

Pursuant to Article 216 (1) (b) of the Constitution, the Commission on Revenue Allocation is mandated to make recommendations concerning the basis for equitable sharing of revenue raised nationally, among the county governments. During the MTEF budget period 2027/28 – 2029/30, the Commission will review the Fourth Basis for Sharing Revenue among County Governments to inform the preparation of the Fifth Basis. The Commission will also prepare the Fourth Edition of the county fact sheets and sensitize the newly elected leaders: Governors, Senators and MCAs on equitable sharing or revenue.

iii. County fact sheet

The Commission will prepare the fourth edition of the County Fact Sheets during the MTEF budget period. Data is central to the execution of the Commission's mandate, informing key functions such as developing recommendations on the equitable sharing of revenue between the national and county governments and among county governments. Additionally, data is used in the development of policies for identifying marginalised areas. In this regard, the Commission publishes County Fact Sheets as a comprehensive repository of the data it has collected, analysed, and utilised in carrying out its mandate.

iv. Review Bills on Sharing of Revenue or any Financial Matter Concerning County Governments

The Commission is required to review Bills that include provisions dealing with sharing of revenue or any financial matter concerning county governments once they are published (Article 205 (1)). In the budget period, the Commission will review Bills such Bills including the Division of Revenue Bill (DoRB), County Allocation of Revenue Bill (CARB) and County Government's Additional Allocation Bill (CGAAB).

v. Framework on financing of urban areas and cities

Section 173 of PFMA requires that Cities and Urban areas are financed using an objective criterion. More than ten years after devolution, some County Governments have not developed any legal framework to finance cities and urban areas despite the establishment of boards. Additionally, even the few counties that have attempted to put in place a legal framework to finance their urban areas and cities are unable to implement those laws as they were impractical. The Commission is required to make recommendations on the criteria to allocate funds to urban areas and cities. To operationalize Section 173 of the PFMA, the Commission, in the budget period, will develop a framework to guide Counties on the development of the criteria to finance cities and urban areas.

3. Public Financial Management

i.Make Recommendations on Prudent Financial Management.

Pursuant to Article 216(2) of the Constitution and Section 107(2)(a) of the PFM Act, 2012, the Commission shall, during the budget period, prepare and submit to the Senate recommendations on the County Recurrent Expenditure Budget Ceilings for the financial years 2028/29, 2029/30, and 2030/31.

In support of County Public Financial Management structures, the Commission will continue to enhance the capacities of County Governments to promote prudent financial management. Furthermore, the Commission will undertake the review and provide recommendations on county planning documents, budget implementation processes, and financial statements.

To further promote transparency and accountability, the Commission will develop and maintain an online portal to facilitate the uploading and public access of county budgeting information and financial reports. Additionally, the Commission shall review county government revenue and finance bills to ensure their compliance with constitutional provisions.

ii. Cost of OSR Collection

The Commission will assess the cost of collecting own-source revenue across County Governments to determine the efficiency and cost-effectiveness of existing revenue administration systems and identify opportunities for improving revenue collection efficiency.

iii. County Revenue Enhancement Action Plans (REAPs)

The Commission will support County Governments in developing and implementing County Revenue Enhancement Action Plans (REAPs) to identify revenue gaps and opportunities, strengthen revenue administration, enhance compliance, and improve own-source revenue mobilization. Add support development of REAPs for 16 counties.

iv.Valuation Rolls

The Commission will support County Governments in the development and updating of valuation rolls to strengthen property rate administration and enhance own-source revenue mobilisation. The support will focus on improving the identification and valuation of rateable properties, strengthening the accuracy and reliability of valuation data, and promoting effective property rating systems in accordance with the applicable legal and policy framework.

v.OSR Curriculum Development

The Commission will develop a standardised curriculum for revenue administration to strengthen the capacity of County Government officials in own-source revenue management. The curriculum will cover key areas including revenue forecasting, assessment, collection, enforcement, compliance, revenue data management, and other aspects of effective revenue administration.

vi.Framework for County Borrowing

The Commission actively participated in the development of a framework for a market-based county borrowing product, in collaboration with relevant stakeholders, to facilitate counties' access to alternative financing mechanisms. Over the next three fiscal years, the Commission will provide support to counties in conducting credit rating self-assessments.

vii.Enhanced CBEFs Effectiveness

In support of robust public financial management frameworks within county governments, the Commission will continue to promote the establishment and operationalisation of County Budget and Economic Forums (CBEFs) in accordance with Section 137 of the Public Finance Management Act, CAP 412A. The Commission will also strengthen the capacity of CBEFs to enhance their effectiveness in facilitating public participation in county budgeting processes, with particular focus on supporting newly constituted county administrations following the upcoming elections.

viii.Enhancement of County Own Source Revenue

The Commission, mandated by Article 216 (3) (b) of the Constitution to define and enhance revenue sources for both national and county governments, will prioritized the following areas in the budget period: development of a county revenue target setting and forecasting model; conducting training on county own-source revenue (OSR); reviewing county revenue and finance bills; promoting the adoption of an integrated county revenue management system; supporting counties to maximize their OSR potential; developing guidelines on county revenue mapping; evaluating county revenue administration systems and providing tailored support aligned with best practices.

ix. Developed a framework to define entertainment tax for adoption by county governments

Article 209(5) of the Constitution identifies two taxes, namely property rates and entertainment tax, as sources of own-source revenue for county governments. In line with the Commission's mandate to define and enhance own-source revenue for counties, this initiative seeks to build county capacity to effectively levy entertainment tax by clearly defining its scope as a revenue source and developing a comprehensive model framework. At present, no county government imposes this tax due to the absence of clarity regarding its definition and the appropriate rates to be charged.

x. Dissemination of tariffs and pricing policy

During the budget period, the Commission plans to disseminate the model tariffs and pricing policy to the remaining 30 counties. This model policy is designed to strengthen the technical capacity of counties in complying with Section 120 of the County Government Act. Furthermore, the policy is guided by the national framework aimed at supporting the enhancement of county governments' own-source revenue, thereby mandating the Commission to provide the necessary technical assistance.

xi. Own Source Revenue Automation Guidelines Sensitization

The Commission plans to disseminate and sensitize on standards and guidelines on the automation of county own-source revenue (OSR). Recognizing that technology adoption is only as effective as the understanding and capacity of its users, the Commission will intensify efforts to engage with county governments, assemblies, and other stakeholders. This will involve targeted training programs, stakeholder workshops, and public awareness campaigns to ensure that counties are equipped with the technical knowledge and governance frameworks necessary to implement automated revenue systems effectively.

xii. Revenue enhancement from Natural Resources

The Commission is mandated to make recommendations on revenue enhancement for both the National and County Governments, in accordance with Article 216(3)(b) of the Constitution. Recognizing the untapped potential of revenue from natural resources across the country, the Commission will, during the planning period, conduct comprehensive studies to identify potential revenue sources arising from the exploration and exploitation of natural resources. Additionally, the Commission will finalize the development of a comprehensive framework for natural resource revenue and benefit sharing applicable to all-natural resources. Furthermore, the Commission will undertake capacity-building initiatives targeted at officials from both the National and County Governments to ensure effective understanding and implementation of the natural resource revenue and benefit-sharing framework.

4. Transitional Equalization

i. Review the Policy Identifying Marginalised Areas

Article 216 (4) of the Constitution requires the Commission to determine, publish and regularly review a policy in which it sets the criteria by which to identify marginalised areas for purposes of the Equalisation Fund. During the MTEF budget period 2027/28 – 2029/30, the Commission will prepare a report on the State of Inequality of the Kenya Counties. The preparation process will entail: analysis of the 2025/26 Kenya Integrated Household Budget Survey data, visit to counties, stakeholders' engagements on findings of state of inequality of Kenya Counties, and launch and dissemination of the report. The Commission will also prepare the end -term report on state of marginalisation in Kenya. The report will be validated and launched during the MTEF period.

Part E: Summary of the Programme Key Outputs, Performance Indicators and Targets for FY 2027/28- 2029/30

Programme/ Sub programmes	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2025/ 26	Actual Achievement 2025/26	Target (Baseline) 2026/27	Target 2027/ 28	Target 2028/ 29	Target 2029/ 30	Remarks
A		B	C	D	E	F	G	H	I	J
	Programme: Inter-government revenue and financial matters.									
	Programme outcome:									
	SP 1: General Administration and Support Services (GA)									
Sub programme 1: General Administration and Support Services	Corporate affairs	Efficient and effective Financial management	Unqualified Audit opinion	3	3	3	3	3	3	The Commission prepares three (3) sets of financial statements: Main, Staff Mortgage and Staff Car Loan Scheme
			No. of Annual work plan,	3	3	3	3	3	3	Annual Planning and

Programme/ Sub programmes	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2025/ 26	Actual Achievement 2025/26	Target (Baseline) 2026/27	Target 2027/ 28	Target 2028/ 29	Target 2029/ 30	Remarks
A		B	C	D	E	F	G	H	I	J
			Annual Cash flow projection and Annual Cash plan Reports prepared.							Cash Management Reports prepared
			No. of Annual Budget Reports	4	4	4	4	4	4	Baseline Report, PPR, PBB and Sub Sector Report
			Annual report and Financial Statements	1	1	1	1	1	1	Annual Report prepared annually.
		Report on National Values and	No. of Annual Presidential Reports on National	1	1	1	1	1	1	Report prepared annually

Programme/ Sub programmes	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2025/ 26	Actual Achievement 2025/26	Target (Baseline) 2026/2 7	Target 2027/ 28	Target 2028/ 29	Target 2029/ 30	Remarks
A		B	C	D	E	F	G	H	I	J
		principles of governance	Values and principles of governance							
		Revised Organizational Structure	Workload analysis report	-	1	-			1	The Commission intends to finalize on identifying cases of overloading or underutilization in FY26/27, enabling managers to redistribute tasks effectively,

Programme/ Sub programmes	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2025/ 26	Actual Achievement 2025/26	Target (Baseline) 2026/27	Target 2027/ 28	Target 2028/ 29	Target 2029/ 30	Remarks
A		B	C	D	E	F	G	H	I	J
										prevent employee burnout, support timely project completion, and improve overall team performance. The same will be reviewed after 3 years
			Revised Organogram	-	-	1	-	-	-	Approved and implemented organizational structure

Programme/ Sub programmes	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2025/ 26	Actual Achievement 2025/26	Target (Baseline) 2026/27	Target 2027/ 28	Target 2028/ 29	Target 2029/ 30	Remarks
A		B	C	D	E	F	G	H	I	J
			Reviewed and harmonized salary	-	-	1	-	-	1	Reviewed and harmonized salary structure approved
		Enhance Staff motivation	No. of Reports on Work environment & employee satisfaction surveys	2	-	2	-	2	-	The Commission plans to conduct two surveys on the work environment and employee satisfaction during the FY 2026/27, with a follow-up

Programme/ Sub programmes	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2025/ 26	Actual Achievement 2025/26	Target (Baseline) 2026/2 7	Target 2027/ 28	Target 2028/ 29	Target 2029/ 30	Remarks
A		B	C	D	E	F	G	H	I	J
										survey scheduled for FY 2028/
			No. of Commissioners and staff trained	25	19	30	35	40	40	A staggered approach model with an approximate three-year cycle is adopted due to the limited resources available for training. This phased implementation allows for

Programme/ Sub programmes	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2025/ 26	Actual Achievement 2025/26	Target (Baseline) 2026/27	Target 2027/ 28	Target 2028/ 29	Target 2029/ 30	Remarks
A		B	C	D	E	F	G	H	I	J
										effective management of resources while ensuring continuous capacity building over time
			No. of cumulative Car Loan applications facilitated	25	10	24	26	28	30	The number of car loan applications to be processed cumulatively
			No. of cumulative staff Mortgage Loan	40	31	32	34	36	38	The Staff mortgage loan applications to

Programme/ Sub programmes	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2025/ 26	Actual Achievement 2025/26	Target (Baseline) 2026/2 7	Target 2027/ 28	Target 2028/ 29	Target 2029/ 30	Remarks
A		B	C	D	E	F	G	H	I	J
			applications facilitated							be facilitated cumulatively
		Enhance operational efficiency	No. of vehicles procured	3	3	3	2	2	3	A staggered motor vehicle acquisition approach will be adopted to replace the old fleet, given the budgetary constraints.

Programme/ Sub programmes	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2025/ 26	Actual Achievement 2025/26	Target (Baseline) 2026/27	Target 2027/ 28	Target 2028/ 29	Target 2029/ 30	Remarks
A		B	C	D	E	F	G	H	I	J
			No. of Revised Policy Manuals (Updated manuals on Finance, HR, Procurement, ICT and Communications)	5	1 (Draft HR Policy)	4	-	4	-	Review of policies i.e. HR, Staff Mortgage and Car loan guidelines, NALM Policy
			CRA's QMS ISO9001:2015 Certification	-	-	1	-	-	1	ISO9001 certification to be reviewed after 3 years
			No. of Commissioners and staff	-	-	65	30	30	-	Training of commissioners and staff will

Programme/ Sub programmes	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2025/ 26	Actual Achievement 2025/26	Target (Baseline) 2026/27	Target 2027/ 28	Target 2028/ 29	Target 2029/ 30	Remarks
A		B	C	D	E	F	G	H	I	J
			trained on QMS ISO9001:2015 Certification.							be conducted following certification and review, and will be implemented on a phased basis unless funding becomes available to accelerate the process
	ICT		No. of Software and software	17	2	-	3	3	3	Procurement of software solutions will be completed

Programme/ Sub programmes	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2025/ 26	Actual Achievement 2025/26	Target (Baseline) 2026/27	Target 2027/ 28	Target 2028/ 29	Target 2029/ 30	Remarks
A		B	C	D	E	F	G	H	I	J
			licenses installed							in the first year, with licenses renewed annually to sustain 3 critical systems that power the Commission's ICT operations.
			No. of hardware procured and maintenance	15	-	-	2	2	2	Procurement of server infrastructure and end-user devices,

Programme/ Sub programmes	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2025/ 26	Actual Achievement 2025/26	Target (Baseline) 2026/27	Target 2027/ 28	Target 2028/ 29	Target 2029/ 30	Remarks
A		B	C	D	E	F	G	H	I	J
			agreements signed							together with annual maintenance contracts, will ensure reliable ICT operations, minimize downtime, and enhance overall institutional performance
	Procurement	Efficient and effective procurement	Annual procurement plan	1	1	1	1	1	1	Procurement plans prepared and

Programme/ Sub programmes	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2025/ 26	Actual Achievement 2025/26	Target (Baseline) 2026/27	Target 2027/ 28	Target 2028/ 29	Target 2029/ 30	Remarks
A		B	C	D	E	F	G	H	I	J
		and store management								uploaded to e-GP annually
			No. of reports on preferences and reservations (AGPO)	2	2	2	2	2	2	Two reports prepared annually
	Internal Audit	Effective oversight	No. of Audit committee meetings	6	5	6	6	6	6	Hold at least quarterly audit committee meetings
			No. of Audit committee induction/training reports	1	1	1	1	1	1	Capacity building of the audit committee
		Enhanced governance,	No. of annual Risk-Based	1	1	1	1	1	1	Prioritize audit of high-

Programme/ Sub programmes	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2025/ 26	Actual Achievement 2025/26	Target (Baseline) 2026/27	Target 2027/ 28	Target 2028/ 29	Target 2029/ 30	Remarks
A		B	C	D	E	F	G	H	I	J
		risk management, and internal control systems.	internal audit plans							risk areas to achievement of the strategic objectives of the Commission
			No. of internal audit reports	8	6	7	7	8	9	Assess the adequacy and effectiveness of Commission operations.
			Revised internal audit charter	-	-	-	1	-	-	Define the mandate, purpose, authority, responsibilitie

Programme/ Sub programmes	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2025/ 26	Actual Achievement 2025/26	Target (Baseline) 2026/27	Target 2027/ 28	Target 2028/ 29	Target 2029/ 30	Remarks
A		B	C	D	E	F	G	H	I	J
										s and reporting structure of the Department.
	Communication & Knowledge Management	Enhanced stakeholder engagement, public awareness and corporate visibility	No. of quarterly stakeholder engagement reports produced	4	-	-	4	4	4	Annual reports on stakeholder engagement activities
			No. of quarterly public awareness and education campaign	-	-	-	3	3	3	Reports on public outreach, media and digital campaigns

Programme/ Sub programmes	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2025/ 26	Actual Achievement 2025/26	Target (Baseline) 2026/27	Target 2027/ 28	Target 2028/ 29	Target 2029/ 30	Remarks
A		B	C	D	E	F	G	H	I	J
			reports produced							
			Percentage (%) increase in digital reach (followers)	-	-	37.4	38	39	40	Website traffic, social media reach and engagement
			Percentage (%) increase in digital engagement	-	-	17.9	18	19	20	Website traffic, social media reach and engagement
		Enhanced customer satisfaction and access to information	No. of Customer Service Charter materials	-	-	-	3	1	1	Service Charter materials like brochures, booklets,

Programme/ Sub programmes	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2025/ 26	Actual Achievement 2025/26	Target (Baseline) 2026/27	Target 2027/ 28	Target 2028/ 29	Target 2029/ 30	Remarks
A		B	C	D	E	F	G	H	I	J
			developed and disseminated							posters and banners produced and disseminated in English, Kiswahili and Braille
			No. of Access to Information (ATI) implementation reports produced	-	-	-	1	1	1	Annual ATI implementation reports produced
			No. of quarterly Public Complaints	-	-	-	4	4	4	Quarterly reports on complaints

Programme/ Sub programmes	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2025/ 26	Actual Achievement 2025/26	Target (Baseline) 2026/27	Target 2027/ 28	Target 2028/ 29	Target 2029/ 30	Remarks
A		B	C	D	E	F	G	H	I	J
			Management (PCM) implementation reports produced							received and resolved
		Enhanced knowledge management capability	No. of Knowledge Management implementation reports produced	-	-		1	1	1	Annual reports on KM activities and achievements
			Percentage (%) of staff accessing and sharing knowledge resources	-	-		50	70	90	Measured through KM system usage and participation

Programme/ Sub programmes	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2025/ 26	Actual Achievement 2025/26	Target (Baseline) 2026/27	Target 2027/ 28	Target 2028/ 29	Target 2029/ 30	Remarks
A		B	C	D	E	F	G	H	I	J
	SP2: Equitable Sharing of Revenue (ESR)									
Sub Programme 2: Equitable Sharing of Revenue	Economic Affairs	Recommendation on equitable sharing of revenue between the national and county governments	No. of annual recommendations on the equitable sharing of revenue between the national and county governments	1	1	1	1	1	1	Recommendations are prepared annually and submitted to the Senate, National Assembly, county assemblies, national and county executives

Programme/ Sub programmes	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2025/ 26	Actual Achievement 2025/26	Target (Baseline) 2026/27	Target 2027/ 28	Target 2028/ 29	Target 2029/ 30	Remarks
A		B	C	D	E	F	G	H	I	J
			No. of recommendations on Bills that deal with the sharing of revenue (DoRB, CARB, CGAAB)	3	3	3	3	3	3	Memoranda DORB, CARD, and CGAAB are submitted to the National Assembly and the Senate annually

Programme/ Sub programmes	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2025/26	Actual Achievement 2025/26	Target (Baseline) 2026/27	Target 2027/28	Target 2028/29	Target 2029/30	Remarks
A		B	C	D	E	F	G	H	I	J
			No. of policy documents reviewed and comments submitted to the National Assembly and the Senate (BROP, BPS, MTDMS)	3	3	3	3	3	3	Memoranda on national policy documents submitted to National Treasury and Parliament
			No. of stakeholder engagements held on equitable sharing of revenue	4	4	5	5	5	5	Stakeholder engagements to be held annually with National Assembly, Senate,

Programme/ Sub programmes	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2025/ 26	Actual Achievement 2025/26	Target (Baseline) 2026/2 7	Target 2027/ 28	Target 2028/ 29	Target 2029/ 30	Remarks
A		B	C	D	E	F	G	H	I	J
			between the national and county governments							Governors (COG), and National Treasury, non-state actors
		Revenue shared equitably among county governments	Report on assessment of the impact of devolution on service delivery (%)	50	-	-	-	-	-	Data from 24 counties collected and report prepared. Data from the remaining 23 counties not collected due to budgetary constraints

Programme/ Sub programmes	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2025/ 26	Actual Achievement 2025/26	Target (Baseline) 2026/27	Target 2027/ 28	Target 2028/ 29	Target 2029/ 30	Remarks
A		B	C	D	E	F	G	H	I	J
			Report on the Fourth basis for revenue sharing among county governments	1	1	-	-	-	-	The Fourth Basis for revenue sharing among county governments is awaiting printing and publicisation
			Popular version on the Fourth basis	1	1	-	-	-	-	The popular version of the Fourth Basis has been developed and is awaiting publishing

Programme/ Sub programmes	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2025/ 26	Actual Achievement 2025/26	Target (Baseline) 2026/27	Target 2027/ 28	Target 2028/ 29	Target 2029/ 30	Remarks
A		B	C	D	E	F	G	H	I	J
			No. of publications on the Fourth basis and Popular versions	3000			3000			The Fourth Basis for revenue sharing among county governments is awaiting printing
			Sensitization report on newly elected leaders	-	-	-	1	-	-	Sensitization of newly elected leaders including Senators, Governors, Members of National Assembly and

Programme/ Sub programmes	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2025/ 26	Actual Achievement 2025/26	Target (Baseline) 2026/27	Target 2027/ 28	Target 2028/ 29	Target 2029/ 30	Remarks
A		B	C	D	E	F	G	H	I	J
										County Assemblies on equitable sharing of revenue
			Report on the review of the Fourth Basis for revenue sharing among county governments	-	-	-	-	1	-	Review of the Fourth Basis for revenue sharing among county governments will inform the preparation of the Fifth Basis for revenue sharing

Programme/ Sub programmes	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2025/ 26	Actual Achievement 2025/26	Target (Baseline) 2026/27	Target 2027/ 28	Target 2028/ 29	Target 2029/ 30	Remarks
A		B	C	D	E	F	G	H	I	J
			County Factsheets (Fourth edition)	1	-	-	1	-	-	The Fourth Edition of the County Fact sheets will be prepared in the FY 2027/28 from the 2025/26 Kenya Integrated and Household Budget Survey data
			No. of publications on the Fourth Edition of	-	-	-	2000	-	-	Approx. 2,000 copies of the Fourth Edition of County Fact

Programme/ Sub programmes	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2025/ 26	Actual Achievement 2025/26	Target (Baseline) 2026/27	Target 2027/ 28	Target 2028/ 29	Target 2029/ 30	Remarks
A		B	C	D	E	F	G	H	I	J
			County Fact sheets							Sheets will be printed
	Legal Services	Framework on Financing of cities and urban areas	Model Framework for allocation of funds to urban areas and cities for county governments	-	-	-	1	-	-	Framework to guide Counties on the development of the criteria to finance cities and urban areas
			No. of counties trained on the model framework for allocation of funds to urban	20	-	1		24	23	Training to be conducted over the medium term.

Programme/ Sub programmes	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2025/ 26	Actual Achievement 2025/26	Target (Baseline) 2026/27	Target 2027/ 28	Target 2028/ 29	Target 2029/ 30	Remarks
A		B	C	D	E	F	G	H	I	J
			areas and cities							
	Economic Affairs	National and county Government revenue & expenditure and Microeconomic data developed.	Update of database for national and county government statistics		-	-	1	-	1	Data updated from the Kenya National Bureau of Statistics data

Programme/ Sub programmes	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2025/ 26	Actual Achievement 2025/26	Target (Baseline) 2026/27	Target 2027/ 28	Target 2028/ 29	Target 2029/ 30	Remarks
A		B	C	D	E	F	G	H	I	J
	SP3: Public Financial Management (PFM)									
Sub Programme 3: Public Finance Management	Fiscal Affairs	Recommendation on Recurrent expenditure budget ceilings for County Government.	No. of annual recommendation on recurrent budget ceilings	1	1	1	1	1	1	Recommendations on recurrent budget ceilings is prepared annually and submitted to the Senate for consideration
		Enhanced financial management (counties engaged and supported to be compliant	No. of ADPs, CBs, CFSPS and Financial Statements reviewed	188	101	188	188	188	188	The Commission reviews financial statements and CFSPs from county

Programme/ Sub programmes	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2025/ 26	Actual Achievement 2025/26	Target (Baseline) 2026/27	Target 2027/ 28	Target 2028/ 29	Target 2029/ 30	Remarks
A		B	C	D	E	F	G	H	I	J
		with PFM legislations)								governments and recommendations shared with the counties. Additionally, the Commission reviews financial statements from national government institutions

Programme/ Sub programmes	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2025/ 26	Actual Achievement 2025/26	Target (Baseline) 2026/27	Target 2027/ 28	Target 2028/ 29	Target 2029/ 30	Remarks
A		B	C	D	E	F	G	H	I	J
			No. of Reports on County Fiscal Strategy Paper Reviews	1	1		1	1	1	From the review of the CFSPs, the Commission prepares a report annually which is submitted to the Senate
			No. of reports on county financial management	-	-	-	1	1	1	A Framework has been developed and will be used to analyze financial statements

Programme/ Sub programmes	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2025/ 26	Actual Achievement 2025/26	Target (Baseline) 2026/27	Target 2027/ 28	Target 2028/ 29	Target 2029/ 30	Remarks
A		B	C	D	E	F	G	H	I	J
	Fiscal Affairs/ Legal Services		No. of Bills reviewed on any financial matter concerning county governments	47	29	15	18	20	22	Bills on any financial matter concerning county governments reviewed as per Article 205 of constitution of Kenya
			No. of County revenue Bills reviewed	-	2	5	7	9	12	Review of county revenue Bills

Programme/ Sub programmes	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2025/ 26	Actual Achievement 2025/26	Target (Baseline) 2026/27	Target 2027/ 28	Target 2028/ 29	Target 2029/ 30	Remarks
A		B	C	D	E	F	G	H	I	J
	Fiscal Affairs	Compliance by Counties of the PFM provision on the establishment of CBEFs and their effectiveness	No. of Counties supported on CBEF establishment	-	-	8	47	47	-	Support establishment of CBEFs in the newly constituted county administrations following the upcoming elections
			E learning platform for CBEF training developed	-	-	-	1	-	-	To enhance training of the forums
			Automate CBEF Effectiveness	-	-	-	1	-	-	A fully functional CBEF

Programme/ Sub programmes	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2025/ 26	Actual Achievement 2025/26	Target (Baseline) 2026/27	Target 2027/ 28	Target 2028/ 29	Target 2029/ 30	Remarks
A		B	C	D	E	F	G	H	I	J
			Monitoring tool							monitoring system will be developed in Year 1 and rolled out in phases across counties.
			No. of Counties trained on CBEF	9	1	-	24	23	-	Training to be done in a phased approach
		Revenue Enhancement to National & County Governments	Framework for sharing mineral royalties to county governments		100		75	25	-	Regulations were developed and are currently at the AG's

Programme/ Sub programmes	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2025/ 26	Actual Achievement 2025/26	Target (Baseline) 2026/27	Target 2027/ 28	Target 2028/ 29	Target 2029/ 30	Remarks
A		B	C	D	E	F	G	H	I	J
		from Natural Resources	and Communities (%)							office for final review.
			Study on revenue potential from the natural resources in the national government - Report	-	-	-	1			Study to be done in FY 2027/28
			Study on unlocking the revenue opportunities from the Blue	-	-	-	-	1	-	Study to be done in FY 2028/29

Programme/ Sub programmes	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2025/ 26	Actual Achievement 2025/26	Target (Baseline) 2026/27	Target 2027/ 28	Target 2028/ 29	Target 2029/ 30	Remarks
A		B	C	D	E	F	G	H	I	J
			Economy – report							
		Counties supported on Revenue enhancement.	No. of counties capacity build on Revenue Forecasting Tool	-	1	-	15	17	15	Capacity built counties on the Revenue forecasting Models
			No. of counties capacity build through dissemination of OSR Potential and Tax Gap Study		-	-	10	10	10	Capacity building counties by Dissemination of OSR potential study report

Programme/ Sub programmes	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2025/ 26	Actual Achievement 2025/26	Target (Baseline) 2026/27	Target 2027/ 28	Target 2028/ 29	Target 2029/ 30	Remarks
A		B	C	D	E	F	G	H	I	J
			Cost of OSR Collection study report	20	-	-	-	1	-	To assess the cost of collecting own-source revenue across County Governments
			No. of counties where the Guidelines on County Revenue Mapping are disseminated	1	1		15	17	4	Capacity building counties by dissemination revenue mapping guidelines
			Frameworks on cleaning	1	-				1	Not done. The activity was to

Programme/ Sub programmes	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2025/ 26	Actual Achievement 2025/26	Target (Baseline) 2026/27	Target 2027/ 28	Target 2028/ 29	Target 2029/ 30	Remarks
A		B	C	D	E	F	G	H	I	J
			tax registers and cadasters							be done with the support of KDSP II.
			No. of Counties supported to develop Revenue Enhancement Action Plans (REAPs)	-	-	47	47	47	47	Commission to support development of County REAPs.
	ICT & Fiscal Affairs		No. of counties supported on revenue automation.	20	-		5	5	5	Target to support five counties per year

Programme/ Sub programmes	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2025/ 26	Actual Achievement 2025/26	Target (Baseline) 2026/27	Target 2027/ 28	Target 2028/ 29	Target 2029/ 30	Remarks
A		B	C	D	E	F	G	H	I	J
			Dissemination of Standards and Guidelines on the Automation of County Own Source Revenue	-	-	-	45	-	-	To be disseminated to all the 47 counties
			Monitoring and Evaluation of Standards and Guidelines on the Automation of County Own	-	-	-	-	1	1	One monitoring report per fiscal year

Programme/ Sub programmes	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2025/ 26	Actual Achievement 2025/26	Target (Baseline) 2026/27	Target 2027/ 28	Target 2028/ 29	Target 2029/ 30	Remarks
A		B	C	D	E	F	G	H	I	J
			Source Revenue (Report)							
	Legal Services & Fiscal Affairs	Counties supported on own source revenue legislation and compliance	No. of counties trained on OSR model laws & CRA mandate	47	-	3	15	17	15	Capacity building counties on OSR/Model Laws.
			A framework to define the entertainment tax for county governments	-	-	-	1	-	-	An entertainment Tax Bill and policy delineating the concurrent function called Entertainment

Programme/ Sub programmes	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2025/ 26	Actual Achievement 2025/26	Target (Baseline) 2026/27	Target 2027/ 28	Target 2028/ 29	Target 2029/ 30	Remarks
A		B	C	D	E	F	G	H	I	J
			No. of counties capacity build on model entertainment tax on model laws	-	-	-		24	23	Dissemination of the model framework
			Dissemination of tariff and pricing policy		-	-	10	10	10	Dissemination and training counties on tariff and pricing policy
			No. of advisories on PFM Matter and compliance			2	3	4	5	Enhance compliance with constitution and other laws

Programme/ Sub programmes	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2025/ 26	Actual Achievement 2025/26	Target (Baseline) 2026/27	Target 2027/ 28	Target 2028/ 29	Target 2029/ 30	Remarks
A		B	C	D	E	F	G	H	I	J
	Fiscal Affairs	Fiscal Responsibility Framework	Fiscal Responsibility Evaluation Framework	-	-		1	-	-	Fiscal Responsibility Evaluation Framework to be developed in FY 2027/28
			Report on fiscal responsibility	1	-		-	1	1-	To be done in FY 2026/27
		Mechanisms developed on Financing and financial management of county government.	% of Market-Based County Borrowing product developed		-		50	-		Finalize development of County Creditworthiness Initiative manual

Programme/ Sub programmes	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2025/ 26	Actual Achievement 2025/26	Target (Baseline) 2026/27	Target 2027/ 28	Target 2028/ 29	Target 2029/ 30	Remarks
A		B	C	D	E	F	G	H	I	J
		(Scaled up County Credit Rating to access alternative financing)	% of Market-Based County Borrowing product developed		-		50	-		Concept note developed and with CMA awaiting approval

Programme/ Sub programmes	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2025/ 26	Actual Achievement 2025/26	Target (Baseline) 2026/27	Target 2027/ 28	Target 2028/ 29	Target 2029/ 30	Remarks
A		B	C	D	E	F	G	H	I	J
	SP4: Transitional Equalization and Stakeholder Engagement (TE)									
Sub programme 4: Transitional Equalization	Economic Affairs	Policy identifying marginalized areas	No. of Policies identifying marginalized areas		-	1	-	-	-	The Commission will complete the review, determine and publish a policy identifying marginalised areas in the FY 2026/27
			Memoranda on the Equalization Appropriation Bill	1	1	1	-	-	1	The Commission to submit comments to the Senate on

Programme/ Sub programmes	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2025/ 26	Actual Achievement 2025/26	Target (Baseline) 2026/27	Target 2027/ 28	Target 2028/ 29	Target 2029/ 30	Remarks
A		B	C	D	E	F	G	H	I	J
										the Equalisation Fund Appropriation Bills
		State of inequality of Kenya counties report	Report on the state of inequality of Kenya Counties					1		The Commission will, in the FY 2028/29 develop a report on the state of inequality of Kenya counties
			No. of publications	-	-	-	2,000			2,000 copies of the Report

Programme/ Sub programmes	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2025/ 26	Actual Achievement 2025/26	Target (Baseline) 2026/27	Target 2027/ 28	Target 2028/ 29	Target 2029/ 30	Remarks
A		B	C	D	E	F	G	H	I	J
			on Report on the state of inequality of Kenya Counties							on the state of inequality of Kenya Counties will be printed once the report is finalised
		End term report of the state of marginalisation in Kenya	End term report on the state of marginalisation in Kenya	-	-	-	-	-	1	The Commission will in the FY 2029/30 develop a report on the end term report of the state of

Programme/ Sub programmes	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2025/ 26	Actual Achievement 2025/26	Target (Baseline) 2026/27	Target 2027/ 28	Target 2028/ 29	Target 2029/ 30	Remarks
A		B	C	D	E	F	G	H	I	J
										marginalisation in Kenya following the 20-year period for the implementation of the Equalisation Fund
			No. of publications on End term report of the state of marginalisation in Kenya				-	-	2,000	Approx. 2,000 copies of the End term report of the state of marginalisation in Kenya will be printed

Programme/ Sub programmes	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2025/ 26	Actual Achievement 2025/26	Target (Baseline) 2026/27	Target 2027/ 28	Target 2028/ 29	Target 2029/ 30	Remarks
A		B	C	D	E	F	G	H	I	J
										once the report is finalised

Part F: Summary of Expenditure by Programmes and Sub-Programmes 2027/28 -2029/30 (KShs. Millions)

Programme	Approved Budget	Actual Expenditure	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2025/26	2026/27	2027/28	2028/29	2029/30
Programme - Intergovernmental Revenue and Financial Matters						
Sub programme 1- General Administration and Support Services	444.9	409.3	389.5	855.9	917.8	1005.3
Sub programme 2- Equitable Sharing of Revenue	12.8	12.8	10.0	45.5	36.0	36.8
Sub programme 3-Public Financial Management	18.2	18.2	15.2	366.9	315.0	314.7
Sub programme 4-Transitional Equalization	12.3	12.2	6.4	53.9	8.3	9.4
Total Expenditure of vote 2061	488.2	452.5	421.0	1322.2	1277.1	1366.2

Part G: Summary of Expenditure by Vote and Economic Classification, (KShs. Millions)

Code	Expenditure Classification	Approved Budget	Actual Expenditure	Baseline Estimates	Estimates	Projected Estimates	
		2025/26	2025/26	2026/27	2027/28	2028/29	2029/30
	Current Expenditure						
21	Compensation to Employees	210.6	177.4	220.4	235.1	258.6	284.5
22	Use of Goods and Services	196.8	194.7	175.7	890.8	951.8	1012.5
24	Interest	-					
25	Subsidies	-					
26	Current Tranfers to Gvt Agencies	-					
27	Social Benefits	-					
28	Other Expenses	80.8	80.4	24.9	69.3	66.7	69.1
31	Non Financial Assets	-					
32	Finacial Assets	-					
	Capital Expenditure						
21	Compensation to Employees	-					
22	Use of Goods and Services	-		98.0	127.0	0.0	0.0
24	Interest	-					
25	Subsidies	-					

Code	Expenditure Classification	Approved Budget	Actual Expenditure	Baseline Estimates	Estimates	Projected Estimates	
		2025/26	2025/26	2026/27	2027/28	2028/29	2029/30
26	Current Tranfers to Gvt Agencies	-					
27	Social Benefits	-					
28	Other Expenses	-					
31	Non Financial Assets	-					
32	Finacial Assets	-					
	Total Expenditure Vote	**488.2**	**452.5**	**519.0**	**1322.2**	**1277.1**	**1366.1**

Part H: Summary of Expenditure by Programme, Sub-Programme and Economic Classification, 2027/28-2029/30 (KShs. Millions)

Code	Expenditure Classification	Approved Budget	Actual Expenditure	Baseline Estimates	Estimates	Projected Estimates	
		2025/26	2025/26	2026/27	2027/28	2028/29	2029/30
Programme - Intergovernmental Revenue and Financial Matters							
Sub programme 1- General Administration and Support Services							
21	Compensation to Employees	210.63	177.44	220.40	235.08	258.59	284.49
22	Use of Goods and Services	153.54	151.50	144.15	551.48	592.48	651.69
24	Interest	-	-	-	-	-	-
25	Subsidies	-	-	-	-	-	-
26	Current Tranfers to Gvt Agencies	-	-	-	-	-	-
27	Social Benefits	-	-	-	-	-	-
28	Other Expenses	80.75	80.35	24.94	69.33	66.74	69.09
31	Non Financial Assets	-	-	-	-	-	-
32	Finacial Assets	-	-	-	-	-	-
	Capital Expenditure						
21	Compensation to Employees	-	-	-	-	-	-
22	Use of Goods and Services	-	-	-	-	-	-
24	Interest	-	-	-	-	-	-

Code	Expenditure Classification	Approved Budget	Actual Expenditure	Baseline Estimates	Estimates	Projected Estimates	
		2025/26	2025/26	2026/27	2027/28	2028/29	2029/30
25	Subsidies	-	-	-	-	-	-
26	Current Tranfers to Gvt Agencies	-	-	-	-	-	-
27	Social Benefits	-	-	-	-	-	-
28	Other Expenses	-	-	-	-	-	-
31	Non Financial Assets	-	-	-	-	-	-
32	Finacial Assets	-	-	-	-	-	-
Sub programme 2-Equitable Sharing of Revenue							
	Current Expenditure						
21	Compensation to Employees	-	-	-	-	-	-
22	Use of Goods and Services	12.78	12.78	9.96	27.80	36.00	36.80
24	Interest	-	-	-	-	-	-
25	Subsidies	-	-	-	-	-	-
26	Current Tranfers to Gvt Agencies	-	-	-	-	-	-
27	Social Benefits	-	-	-	-	-	-
28	Other Expenses	-	-	-	-	-	-
31	Non Financial Assets	-	-	-	-	-	-

Code	Expenditure Classification	Approved Budget	Actual Expenditure	Baseline Estimates	Estimates	Projected Estimates	
		2025/26	2025/26	2026/27	2027/28	2028/29	2029/30
32	Finacial Assets	-	-	-	-	-	-
	Capital Expenditure	-	-	-	-	-	-
21	Compensation to Employees	-	-	-	-	-	-
22	Use of Goods and Services	-	-	7.23	17.70	-	-
24	Interest	-	-	-	-	-	-
25	Subsidies	-	-	-	-	-	-
26	Current Tranfers to Gvt Agencies	-	-	-	-	-	-
27	Social Benefits	-	-	-	-	-	-
28	Other Expenses	-	-	-	-	-	-
31	Non Financial Assets	-	-	-	-	-	-
32	Finacial Assets	-	-	-	-	-	-
Sub programme 3-Public Financial Management							
	Current Expenditure						
21	Compensation to Employees	-	-	-	-	-	-
22	Use of Goods and Services	18.20	18.20	15.23	297.10	315.00	314.70
24	Interest	-	-	-	-	-	-
25	Subsidies	-	-	-	-	-	-

Code	Expenditure Classification	Approved Budget	Actual Expenditure	Baseline Estimates	Estimates	Projected Estimates	
		2025/26	2025/26	2026/27	2027/28	2028/29	2029/30
26	Current Tranfers to Gvt Agencies	-	-	-	-	-	-
27	Social Benefits	-	-	-	-	-	-
28	Other Expenses	-	-	-	-	-	-
31	Non Financial Assets	-	-	-	-	-	-
32	Finacial Assets	-	-	-	-	-	-
	Capital Expenditure	-	-	-	-	-	-
21	Compensation to Employees	-	-	-	-	-	-
22	Use of Goods and Services	-	-	61.77	69.80	-	-
24	Interest	-	-	-	-	-	-
25	Subsidies	-	-	-	-	-	-
26	Current Tranfers to Gvt Agencies	-	-	-	-	-	-
27	Social Benefits	-	-	-	-	-	-
28	Other Expenses	-	-	-	-	-	-
31	Non Financial Assets	-	-	-	-	-	-
32	Finacial Assets	-	-	-	-	-	-
Sub programme 4-Transitional Equalization							

Code	Expenditure Classification	Approved Budget	Actual Expenditure	Baseline Estimates	Estimates	Projected Estimates	
		2025/26	2025/26	2026/27	2027/28	2028/29	2029/30
	Current Expenditure						
21	Compensation to Employees	-	-	-	-	-	-
22	Use of Goods and Services	12.3	12.2	6.4	13.8	8.3	9.4
24	Interest	-	-	-	-	-	-
25	Subsidies	-	-	-	-	-	-
26	Current Tranfers to Gvt Agencies	-	-	-	-	-	-
27	Social Benefits	-	-	-	-	-	-
28	Other Expenses	-	-	-	-	-	-
31	Non Financial Assets	-	-	-	-	-	-
32	Finacial Assets	-	-	-	-	-	-
	Capital Expenditure	-	-	-	-	-	-
21	Compensation to Employees	-	-	-	-	-	-
22	Use of Goods and Services	-	-	29.0	40.1	-	-
24	Interest	-	-	-	-	-	-
25	Subsidies	-	-	-	-	-	-
26	Current Tranfers to Gvt Agencies	-	-	-	-	-	-

Code	Expenditure Classification	Approved Budget	Actual Expenditure	Baseline Estimates	Estimates	Projected Estimates	
		2025/26	2025/26	2026/27	2027/28	2028/29	2029/30
27	Social Benefits	-	-	-	-	-	-
28	Other Expenses	-	-	-	-	-	-
31	Non Financial Assets	-	-	-	-	-	-
32	Finacial Assets	-	-	-	-	-	-
	Total Expenditure Vote	**488.2**	**452.5**	**519.0**	**1,322.2**	**1,277.1**	**1,366.2**

Part I: Summary of Human Resources Requirements

Programme Code	Programme Title	Designation/Position Title	Authorized Establishment	In Post as at **30th June, 2026**	**2026/27** Funded Positions	**2027/28** Positions to be funded	**2028/29** Positions to be funded	**2029/30** Positions to be funded
1.1	General Admin & Support Services	Commissioners	8	8	8	8	8	8
		CEO	1	1	1	1	1	1
		Director	5	1	5	5	5	5
		Deputy Director	3	1	3	3	3	3
		Managers	7	5	7	7	7	7
		Senior Officers	2	1	2	2	2	2
		Officers	13	6	13	13	13	13
		Executive Secretaries	3	2	3	3	3	3
		Assistants	5	3	5	5	5	5
		Receptionist	1	1	1	1	1	1
		Drivers	28	15	28	28	28	28
		Support Staff	4	3	4	4	4	4
1.2	Equitable Sharing of Revenue	Directors	2	1	2	2	2	2
		Deputy Director	2	1	2	2	2	2
		Managers	2	2	2	2	2	2
		Senior Officers	2	2	2	2	2	2

Programme Code	Programme Title	Designation/Position Title	Authorized Establishment	In Post as at **30th June, 2026**	**2026/27**	**2027/28**	**2028/29**	**2029/30**
					Funded Positions	Positions to be funded	Positions to be funded	Positions to be funded
		Officers	5	1	5	5	5	5
1.3	Public Financial Management	Directors	1	1	1	1	1	1
		Deputy Director	1	1	1	1	1	1
		Managers	4	1	4	4	4	4
		Senior Officers	2	0	2	2	2	2
		Officers	8	3	8	8	8	8
1.4	Transitional Equalization	Manager	1	0	1	1	1	1
		Officers	4	0	4	4	4	4
		TOTAL	**114**	**60**	**114**	**114**	**114**	**114**

Part J: Semi – Autonomous Government Agencies

Not Applicable.

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CPA Roble Nuno

Commission Secretary / CEO

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CPA Maureen K. Junge

HFU / Finance Manager