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**THE COUNTY GOVERNMENTS ADDITIONAL
ALLOCATIONS ACT, 2022**

No. 17 of 2022

Date of Assent: 22nd April, 2022

Date of Commencement: 13th May, 2022

ARRANGEMENTS OF SECTIONS

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**THE COUNTY GOVERNMENTS ADDITIONAL
ALLOCATIONS ACT, 2022**

AN ACT of Parliament to provide for the additional allocations to county governments for the 2021/2022 financial year; the responsibilities of National Government and county governments pursuant to such allocation; and for connected purposes

ENACTED by Parliament of Kenya, as follows—

1. This Act may be cited as the County Governments Additional Allocations Act, 2022.

Short title.

2. In this Act —

Interpretation.

“agreement” means an intergovernmental agreement entered into under section 191A of the Public Finance Management Act;

“authorized person”—

(a) in relation to the National Government shall be the Principal Secretary responsible for matters relating to finance or a person appointed by that Principal Secretary, in writing;

(b) in relation to a county government shall be the county executive committee member responsible for matters relating to finance or a person appointed by that county executive committee member, in writing;

“Cabinet Secretary” means the Cabinet Secretary responsible for finance;

“additional allocations” means additional resources allocated to county governments from the National Government’s share of revenue or in the form of loans and grants from development partners; and

“county executive committee member” means the county executive committee member in charge of matters relating to finance.

3. The object of this Act is to—

Object.

(a) provide, pursuant to Article 202 (2) of the Constitution, for additional allocations for the financial year 2021/22;

- (b) provide for additional allocations from proceeds of loans and grants from development partners; and
- (c) facilitate the transfer of conditional and unconditional allocations made to counties under this Act from the Consolidated Fund to the respective County Revenue Funds and special purpose accounts.

4. (1) Additional grants shall be funds agreed upon by the National Assembly and the Senate during the consideration of the Budget Policy Statement and shall comprise of—

Additional allocations to county governments

- (a) additional allocations from development partners required for transfer of functions to counties from the National Government as provided for under Article 187 of the Constitution;
- (b) additional allocations provided for under Article 202(2) of the Constitution; and
- (c) loans and grants from development partners.

(2) Additional funds allocated under this section shall be included in the respective county governments' appropriation bills.

(3) The National Treasury shall facilitate any agreement between a county government and a development partner and shall table the agreements in the National Assembly and the Senate before inclusion in the Budget Policy statement.

5. (1) Conditional allocations to each county government from National Government share of revenue for the financial year 2021/22 shall be as set out in Column D of the First Schedule, comprising —

Conditional allocations to county governments.

- (a) conditional allocations for the construction of county headquarters as set out in Column B of the First Schedule; and
- (b) conditional allocations for the leasing of medical equipment as set out in Column C of the First Schedule.

(2) Conditional allocations financed by proceeds of loans or grants from development partners to each county government for the financial year 2021/22 shall be as set out in Column N of the Second Schedule, comprising of—

- (a) conditional allocations financed by a grant from the World Bank to finance Transforming Healthcare Systems for Universal Care Project (THSUCP) as set out in Column B of the Second Schedule;
- (b) conditional allocations financed by a World Bank credit to finance Agricultural and Rural Inclusive Growth Project (NARIGP) as set out in Column C of the Second Schedule;
- (c) conditional allocation financed by a World Bank loan to finance the Kenya Climate Smart Agriculture Project (KCSAP) as set out in Column D of the Second Schedule;
- (d) conditional allocations from EU grant to finance Instruments for Devolution Advice and Support (IDEAS) program as set out in Column E of the Second Schedule;
- (e) conditional allocations from a World Bank credit to finance Water and Sanitation Development Project (WSDP) as set out in Column F of the Second Schedule;
- (f) conditional allocations from a grant by DANIDA to finance Universal Healthcare in Devolved System Program as set
- (g) conditional allocations financed by a grant from the World Bank for Kenya Devolution Support Programme (KDSP) – level 2 known as KDSP Capacity Building (“level 2”) Grant as set out in Column H of the Second Schedule;
- (h) conditional allocations financed by a loan from Government of Sweden to finance Agriculture Sector Development Support Programme II (ASDSP II) as set out in Column I of the Second Schedule;
- (i) conditional allocations financed by both loan and grant from the German Development Bank (KfW) to finance Drought Resilience Programme in

Northern Kenya (DRPNK) as set out in Column J of the Second Schedule;

- (j) conditional allocations financed by a credit from World Bank to finance Emergency Locust Response Project (ELRP) as set out in Column K of the Second Schedule;
- (k) conditional allocations financed by a loan from the World Bank to finance Kenya Informal Settlement Improvement Project (KISIP II) as set out in Column L of the Second Schedule; and
- (l) conditional allocations financed by United Nations Fund for Population Activities (UNFPA) to finance the 9th Country Programme Implementation as set out in Column M of the Second Schedule.

(3) Each county government's allocation under subsection (1)(a) shall —

- (a) be transferred to the respective County Revenue Fund, in accordance with a payment schedule published in the Gazette by the Cabinet Secretary in accordance with section 17 of the Public Finance Management Act; and
- (b) only be accessed by each county government after meeting conditions set by the Cabinet Secretary responsible for that function at the beginning of the financial year.

No. 18 of 2012.

(4) A county governments' allocation under subsection (2) shall be transferred to the respective County Revenue Fund in accordance with a payment schedule published in the Kenya Gazette by the Cabinet Secretary in accordance with section 17 of the Public Finance Management Act.

(5) The county governments' allocations under subsections (1) and (2) shall, subject to subsection (6), be included in the budget estimates of the National Government and shall be submitted to Parliament for approval.

(6) Allocations shall not be included in the budget estimates under subsection (4) unless —

- (a) the National Government and the respective

county governments have entered into an intergovernmental agreement in accordance with this Act; or

- (b) in the case of a loan or grant by a development partner, the Cabinet Secretary and the responsible development partner have agreed in writing that the funds shall be transferred to the county government.

6. The Cabinet Secretary shall publish, by the 15th day of each subsequent month, a monthly report on actual transfers of all conditional allocations to county governments disbursed pursuant to this Act.

Report on actual transfers.

7. Each county treasury shall reflect all transfers of conditional allocations by the National Government to the respective county government in its books of accounts.

Books of accounts to reflect national government transfers.

8. A county treasury shall, as part of its consolidated quarterly and annual reports required under the Public Finance Management Act, report on—

Reporting.

No. 18 of 2012

- (a) actual transfers received by the county government from the National Government, up to the end of that quarter or year in the format prescribed by the Public Sector Accounting Standards Board or in the absence of a format prescribed by the Board, in the format prescribed by the National Treasury;

- (b) the actual expenditure by the county government of the allocations made under section 4(1) and (2);

- (c) the extent of compliance with the provisions of this Act and with the conditions of allocations as set out in the intergovernmental agreement entered into by the national government, the development partner and the county government;

- (d) an explanation of any material problems in the expenditure of any allocations made under this Act or compliance with any conditions of allocations set out in an intergovernmental agreement; and

- (e) any other information that may be required by the relevant intergovernmental agreement.

9. The Public Finance Management Act is amended—

Consequential amendments.
No.18 of 2012

- (a) by deleting section 42 and substituting therefor the following new section—

Consideration by Parliament of Bills allocating revenue and additional allocations.

42. Parliament shall consider the Division of Revenue Bill, the County Allocation of Revenue Bill, and a County Governments Additional Allocations Bill not later than thirty days after the Bills have been introduced with a view to approving them, with or without amendments.

- (a) in section 191 by —

- (i) deleting the marginal note and substituting therefor the following new marginal note—

Bills allocating revenue and additional allocations.

- (ii) deleting subsection (1) and substituting therefor the following new subsection—

(1) Each year when the Budget Policy Statement is introduced, the Cabinet Secretary shall submit to Parliament a Division of Revenue Bill, a County Allocation of Revenue Bill and a County Governments Additional Allocations Bill prepared by the National Treasury as provided in this Act for the financial year to which that Budget relates.

- (iii) deleting subsection (3)(b);
- (iv) inserting the following new subsection immediately after subsection (3) —

(3A) A Bill making allocations under Article 202(2) of the Constitution shall specify any other allocations to the counties from the National Government's share of that revenue and any conditions to which those allocations shall be made.

(b) by inserting the following sections immediately after section 191—

Intergovernmental
agreements.

191A (1) The National Treasury shall enter into an agreement with the respective county government for the transfer of the respective conditional allocation made to the county government pursuant to this Act.

(2) An agreement under subsection (1) shall set out any conditions that may be attached to the conditional allocations made under this Act.

(3) Where a county government intends to enter into an agreement under subsection (1), the county executive committee member shall submit the agreement to the respective County Assembly for approval.

(4) The County Assembly shall, within fourteen days of submission of an agreement under subsection (3), approve or reject the agreement.

(5) Where a County Assembly fails to consider an agreement under subsection (3) within fourteen days, the agreement shall be deemed to be approved.

(6) An agreement under subsection (1) shall set out all conditions attached to an allocation made under this Act.

(7) The respective county government shall forward the agreement approved under this section to the Controller of Budget within seven days of approval.

Public
participation.

191B The county executive committee member shall facilitate public participation on any agreement made pursuant to section 191A.

Execution of agreement for conditional allocation.

191C An agreement under section 191A shall be —

- (a) signed by an authorized person or officer; and
- (b) published in the Kenya Gazette within a period of seven days of the agreement.

Submission to Senate.

191D (1) The National Treasury shall, within seven days of entering into an agreement under section 191A, submit to the Senate and the Controller of Budget, the agreement together with any other documents relating to the agreement.

(2) The National Treasury shall publish and publicize all agreements entered into pursuant to section 191A.

Requisition of funds.

191E Requisition of funds from the county revenue fund for the purposes of a conditional grant shall be supported by the intergovernmental agreement approved under section 191A.

10. (1) The requirements under sections 191A to 191D of the Public Finance Management Act shall not apply to the 2021/2022 and 2022/2023 financial year.

Transition.

(2) The conditional grants for the financial year 2021/2022 shall be disbursed in accordance with the provisions of the Public Finance Management Act.

No. 18 of 2012.

FIRST SCHEDULE**(s. 5(1))****Conditional allocations to County Governments from National Government Revenue in Financial year 2021/22(Kenya Shillings)**

| S/No. | County | FY 2020/21 | 2021/22 FY | | |
|-------|---------------------|---|--|--|---|
| | | Total Conditional Grants from the National Government Revenue | Supplement for construction of county headquarters | Conditional Grant-Leasing of Medical Equipment | Total Conditional Grants from the National Government Revenue |
| | | Column A | Column B | Column C | Column D |
| 1 | Baringo | 318,526,073 | - | 153,297,872 | 153,297,872 |
| 2 | Bomet | 361,373,348 | - | 153,297,872 | 153,297,872 |
| 3 | Bungoma | 499,669,894 | - | 153,297,872 | 153,297,872 |
| 4 | Busia | 388,217,282 | - | 153,297,872 | 153,297,872 |
| 5 | Elgeyo/ Marakwet | 283,800,930 | - | 153,297,872 | 153,297,872 |
| 6 | Embu | 613,874,883 | - | 153,297,872 | 153,297,872 |
| 7 | Garissa | 717,044,187 | - | 153,297,872 | 153,297,872 |
| 8 | Homa Bay | 395,535,074 | - | 153,297,872 | 153,297,872 |
| 9 | Isiolo | 365,357,737 | 68,000,000 | 153,297,872 | 221,297,872 |
| 10 | Kajiado | 368,033,501 | - | 153,297,872 | 153,297,872 |
| 11 | Kakamega | 1,014,514,769 | - | 153,297,872 | 153,297,872 |
| 12 | Kericho | 334,767,128 | - | 153,297,872 | 153,297,872 |
| 13 | Kiambu | 1,060,769,036 | - | 153,297,872 | 153,297,872 |
| 14 | Kilifi | 554,005,433 | - | 153,297,872 | 153,297,872 |
| 15 | Kirinyaga | 297,552,826 | - | 153,297,872 | 153,297,872 |
| 16 | Kisii | 879,284,082 | - | 153,297,872 | 153,297,872 |
| 17 | Kisumu | 771,446,538 | - | 153,297,872 | 153,297,872 |
| 18 | Kitui | 510,802,514 | - | 153,297,872 | 153,297,872 |
| 19 | Kwale | 431,815,791 | - | 153,297,872 | 153,297,872 |
| 20 | Laikipia | 303,695,016 | - | 153,297,872 | 153,297,872 |
| 21 | Lamu | 316,841,615 | 38,000,000 | 153,297,872 | 191,297,872 |
| 22 | Machakos | 842,088,971 | - | 153,297,872 | 153,297,872 |
| 23 | Makueni | 436,722,040 | - | 153,297,872 | 153,297,872 |
| 24 | Mandera | 477,240,570 | - | 153,297,872 | 153,297,872 |
| 25 | Marsabit | 354,066,748 | - | 153,297,872 | 153,297,872 |
| 26 | Meru | 837,284,031 | - | 153,297,872 | 153,297,872 |
| 27 | Migori | 394,818,918 | - | 153,297,872 | 153,297,872 |
| 28 | Mombasa | 784,013,153 | - | 153,297,872 | 153,297,872 |
| 29 | Murang'a | 442,598,480 | - | 153,297,872 | 153,297,872 |
| 30 | Nairobi | 702,891,009 | - | 153,297,872 | 153,297,872 |
| 31 | Nakuru | 901,451,849 | - | 153,297,872 | 153,297,872 |
| 32 | Nandi | 338,393,049 | - | 153,297,872 | 153,297,872 |
| 33 | Narok | 380,949,944 | - | 153,297,872 | 153,297,872 |

| S/No. | County | FY 2020/21 | 2021/22 FY | | |
|-------|---------------|---|--|--|---|
| | | Total Conditional Grants from the National Government Revenue | Supplement for construction of county headquarters | Conditional Grant-Leasing of Medical Equipment | Total Conditional Grants from the National Government Revenue |
| | | Column A | Column B | Column C | Column D |
| 34 | Nyamira | 351,822,008 | - | 153,297,872 | 153,297,872 |
| 35 | Nyandarua | 371,922,709 | 75,000,000 | 153,297,872 | 228,297,872 |
| 36 | Nyeri | 754,409,397 | - | 153,297,872 | 153,297,872 |
| 37 | Samburu | 266,665,895 | - | 153,297,872 | 153,297,872 |
| 38 | Siaya | 372,931,392 | - | 153,297,872 | 153,297,872 |
| 39 | Taita /Taveta | 326,074,867 | - | 153,297,872 | 153,297,872 |
| 40 | Tana River | 369,347,509 | 75,000,000 | 153,297,872 | 228,297,872 |
| 41 | Tharaka-Nithi | 366,125,130 | 76,000,000 | 153,297,872 | 229,297,872 |
| 42 | Trans Nzoia | 369,864,846 | - | 153,297,872 | 153,297,872 |
| 43 | Turkana | 485,437,183 | - | 153,297,872 | 153,297,872 |
| 44 | Uasin Gishu | 373,139,609 | - | 153,297,872 | 153,297,872 |
| 45 | Vihiga | 349,554,070 | - | 153,297,872 | 153,297,872 |
| 46 | Wajir | 416,579,339 | - | 153,297,872 | 153,297,872 |
| 47 | West Pokot | 310,945,251 | - | 153,297,872 | 153,297,872 |
| | TOTAL | 23,164,265,625 | 332,000,000 | 7,205,000,000 | 7,537,000,000 |

| S/No. | | 2021/22 FY | | SECOND SCHEDULE Conditional allocations from loans and grants from development partners for financial year 2021/2022 (Figures in Kenya Shillings) (a. 5(2)) | | | | | | | | | | | | |
|--------|------------------|------------------------|---|---|--|--|--|--|--|---|---|---|---|--|------------------------|--|
| | | 2021/22 FY | | 2021/22 FY | | | | | | | | | | | | |
| County | | Total Loans and Grants | IDA (World Bank) Transforming Health Systems for Universal Care Project | IDA (World Bank) credit (National Agricultural and Rural Inclusive Growth Project (NARIGP)) | IDA (World Bank) - Kenya Climate Smart Agriculture Project (KCSAP) | EU Grant (Instruments for Devolution Advice and Support IDEAS) | IDA (World Bank) credit: Water & Sanitation Development Project (WSDP) | DANIDA Grant - Primary Health Care in Devolved Context | IDA (World Bank) credit: Kenya Devolution Support Project (KDSP) Level 2 grant | Sweden - Agricultural Sector Development Support Programme (ASDSP) II | German Development Bank (KfW)- Drought Resilience Programme in Northern Kenya (DRPNK) | World Bank - Emergency Locust Response Project (ELRP) | World bank - Kenya Informal Settlement Improvement Project (KISIP II) | UNFPA - 9th Country Programme Implementation | Total Loans and Grants | |
| | | Column A | Column B | Column C | Column D | Column E | Column F | Column G | Column H | Column I | Column J | Column K | Column L | Column M | Column N | |
| 1 | Baringo | 434,339,263 | 51,439,168 | - | 300,000,000 | 36,744,378 | - | 11,290,125 | 75,822,872 | 25,115,290 | - | 27,905,333 | - | - | 528,317,166 | |
| 2 | Bomet | 478,975,357 | 98,737,242 | - | 349,999,960 | - | - | 12,201,750 | 167,353,974 | 24,888,732 | - | - | 50,000,000 | - | 653,181,658 | |
| 3 | Bungoma | 376,922,526 | 52,969,787 | 280,530,114 | - | - | - | 19,705,125 | 112,815,048 | 26,752,122 | - | - | - | - | 542,772,196 | |
| 4 | Busia | 457,658,884 | 42,178,872 | - | 295,795,506 | - | - | 13,323,750 | 69,825,044 | 26,009,940 | - | - | - | - | 447,133,112 | |
| 5 | Elgeyo/ Marakwet | 451,406,116 | 37,021,153 | - | 350,000,000 | - | - | 8,555,250 | 184,795,683 | 23,843,630 | - | 47,838,667 | 50,000,000 | - | 702,054,383 | |
| 6 | Embu | 384,183,435 | 5,714,632 | 387,946,601 | - | - | - | 9,537,000 | - | 22,224,624 | - | 28,398,667 | - | - | 453,821,524 | |

| | | | | | | | | | | | | | | |
|----|--------------|---------------|------------|-------------|-------------|------------|---------------|------------|-------------|------------|-------------|-------------|-----------|---------------|
| 7 | Garissa | 934,781,540 | 33,361,734 | - | 348,172,365 | - | 550,000,000 | 15,567,750 | 64,613,906 | 35,533,363 | 40,478,667 | 50,000,000 | 8,864,000 | 1,067,727,785 |
| 8 | Homa Bay | 309,416,619 | 70,450,834 | 279,115,289 | - | - | - | 14,936,625 | - | 31,096,673 | - | 50,000,000 | 8,864,000 | 454,463,421 |
| 9 | Isiolo | 577,117,295 | 20,444,468 | - | 330,699,130 | - | - | 9,396,750 | 120,374,189 | 26,387,350 | 76,030,667 | - | 8,864,000 | 592,196,554 |
| 10 | Kajiado | 559,702,274 | 33,348,868 | - | 321,108,120 | - | - | 14,235,375 | 132,797,633 | 24,714,544 | - | 50,000,000 | - | 576,204,540 |
| 11 | Kakamega | 485,462,855 | 73,144,291 | - | 338,783,306 | - | - | 23,071,125 | 78,009,910 | 28,082,288 | - | 150,000,000 | - | 691,090,920 |
| 12 | Kericho | 445,266,392 | 75,948,635 | - | 350,000,000 | - | - | 11,921,250 | 102,491,953 | 28,692,485 | - | 50,000,000 | - | 569,054,323 |
| 13 | Kiambu | 357,387,255 | 11,433,390 | 402,836,649 | - | - | - | 20,897,250 | 73,731,600 | 30,340,365 | - | 50,000,000 | - | 589,239,254 |
| 14 | Kilifi | 1,253,234,710 | 36,935,995 | 254,610,493 | - | - | 1,500,000,000 | 23,141,250 | 102,491,953 | 27,964,926 | - | 200,000,000 | 8,864,000 | 2,154,068,617 |
| 15 | Kirinyaga | 295,837,247 | 47,498,316 | 344,612,512 | - | - | - | 9,396,750 | 146,608,512 | 25,522,510 | - | - | - | 573,638,609 |
| 16 | Kisii | 364,718,981 | 63,079,905 | 324,295,427 | - | 16,140,145 | - | 17,250,750 | 128,507,146 | 26,370,204 | - | 300,000,000 | - | 575,643,577 |
| 17 | Kisumu | 425,782,038 | 51,833,637 | - | 274,627,706 | 15,626,168 | - | 15,147,000 | 82,682,844 | 29,715,378 | 38,964,000 | - | 7,386,704 | 505,225,111 |
| 18 | Kitui | 323,076,845 | 14,548,168 | 283,089,026 | - | - | 600,000,000 | 17,250,750 | 102,491,953 | 27,464,844 | - | 50,000,000 | - | 1,084,696,427 |
| 19 | Kwale | 732,337,859 | 9,438,302 | 278,050,578 | - | - | - | 9,256,500 | 167,353,974 | 23,833,630 | - | 10,000,000 | 4,432,000 | 594,808,594 |
| 20 | Lakipia | 412,138,832 | 28,777,132 | - | 349,961,100 | 15,626,168 | - | 5,750,250 | - | 25,109,992 | - | - | - | 387,821,812 |
| 21 | Lamu | 453,357,718 | 42,427,244 | - | 300,102,326 | - | - | 17,180,625 | 161,906,472 | 25,492,885 | 28,384,000 | - | - | 563,831,924 |
| 22 | Machakos | 405,961,434 | 9,399,935 | - | 321,468,007 | - | - | 16,409,250 | 184,795,683 | 27,068,180 | - | - | - | 686,213,719 |
| 24 | Mandera | 681,288,984 | 54,586,272 | - | 298,883,700 | - | - | 22,650,375 | 141,844,646 | 32,096,096 | - | - | 4,432,000 | 607,418,422 |
| 25 | Marsabit | 616,984,659 | 8,210,555 | - | 306,870,917 | 16,140,048 | - | 15,006,750 | 116,524,635 | 31,621,584 | 170,000,000 | - | 4,432,000 | 753,314,489 |
| 26 | Meru | 370,613,069 | 36,886,029 | 398,724,835 | - | - | - | 17,811,750 | 141,844,646 | 25,100,278 | - | 110,000,000 | - | 778,344,871 |
| 27 | Migori | 332,385,398 | 48,944,473 | 276,072,733 | - | 15,626,168 | - | 15,006,750 | - | 31,009,120 | - | 300,000,000 | - | 391,091,244 |
| 28 | Mombasa | 1,293,389,448 | 18,129,227 | - | - | - | 800,000,000 | 15,637,875 | 156,635,628 | 23,499,950 | - | - | - | 1,313,902,686 |
| 29 | Murang'a | 423,235,015 | 81,798,466 | 335,683,961 | - | - | - | 13,954,875 | - | 23,492,070 | - | - | - | 454,929,372 |
| 30 | Nairobi City | 166,720,323 | 87,492,037 | - | - | - | - | 35,272,875 | - | 36,639,733 | - | 700,000,000 | 7,386,704 | 866,791,349 |
| 31 | Nakuru | 327,483,267 | 79,792,976 | 269,563,385 | - | - | - | 23,211,375 | 120,374,189 | 26,343,334 | - | 300,000,000 | - | 819,285,259 |
| 32 | Nandi | 433,775,389 | 59,482,857 | 297,105,136 | - | - | - | 11,851,125 | 82,682,844 | 23,676,246 | - | 50,000,000 | - | 574,798,208 |
| 33 | Narok | 484,396,552 | 49,785,426 | 398,148,737 | - | - | - | 17,811,750 | 141,844,646 | 30,988,725 | - | - | 7,386,704 | 645,965,988 |
| 34 | Nyamira | 549,161,996 | 90,226,074 | 275,417,324 | - | - | - | 10,659,000 | 112,815,048 | 24,250,072 | - | 50,000,000 | - | 563,367,518 |
| 35 | Nyanjiru | 484,866,657 | 94,478,706 | - | 289,609,680 | 31,223,224 | - | 10,799,250 | 184,795,683 | 22,983,146 | - | 50,000,000 | - | 683,889,689 |
| 36 | Nyeri | 413,326,122 | 48,739,220 | - | 352,822,250 | - | - | 11,991,375 | 184,795,683 | 21,917,144 | - | 60,000,000 | - | 680,265,672 |

| | | | | | | | | | | | | | | |
|----|---|----------------|---------------|---------------|---------------|-------------|---------------|-------------|---------------|---------------|-------------|-------------|---------------|----------------|
| 37 | Samburu | 335,728,670 | 5,601,594 | 212,277,520 | - | 15,626,168 | - | 10,238,250 | 102,491,953 | 32,990,533 | 91,713,333 | | 470,939,351 | |
| 38 | Siaya | 482,259,557 | 76,115,752 | - | 314,639,880 | - | - | 12,832,875 | 112,815,048 | 23,749,120 | | | 540,152,675 | |
| 39 | Tata Tavea | 794,169,323 | 47,631,029 | - | 290,416,775 | 15,624,929 | 950,000,000 | 9,396,750 | | 26,612,835 | | 40,000,000 | 1,379,682,318 | |
| 40 | Tana River | 550,425,744 | 57,525,672 | - | 350,271,550 | 14,727,370 | - | 12,973,125 | | 33,065,790 | | | 468,563,507 | |
| 41 | Tharaka Nithi | 489,787,815 | 32,426,873 | - | 350,000,000 | - | - | 8,695,500 | 137,242,250 | 22,357,452 | | 20,000,000 | 600,288,742 | |
| 42 | Trans Nzoia | 363,274,338 | 80,437,623 | 298,658,950 | - | - | - | 12,762,750 | 105,802,077 | 24,025,084 | | 50,000,000 | 571,686,484 | |
| 43 | Turkana | 809,914,377 | 12,776,238 | 270,565,502 | - | - | - | 23,351,625 | 112,815,048 | 43,577,943 | 200,000,000 | 2,954,593 | 786,247,616 | |
| 44 | Uasin Gishu | 504,253,916 | 33,080,799 | - | 354,491,402 | 11,000,000 | - | 14,025,000 | 112,815,048 | 23,441,718 | | 60,000,000 | 608,853,967 | |
| 45 | Vihiga | 388,286,930 | 47,721,396 | 243,345,337 | - | - | - | 10,308,375 | 93,307,470 | 22,632,350 | | | 417,314,928 | |
| 46 | Wajir | 871,896,369 | 33,852,983 | - | 346,040,790 | 15,626,168 | 600,000,000 | 18,933,750 | | 40,580,823 | | 50,598,667 | 1,160,065,181 | |
| 47 | West Pokot | 502,634,431 | 51,216,786 | - | 353,574,020 | 11,000,000 | - | 11,079,750 | 66,268,057 | 32,310,513 | | 34,504,000 | 559,953,126 | |
| | Total | 30,204,347,508 | 2,234,664,077 | 6,394,997,409 | 7,838,338,490 | 230,730,934 | 5,000,000,000 | 701,250,000 | 4,599,999,996 | 1,300,042,904 | 370,000,000 | 800,000,001 | 2,800,000,000 | 32,343,890,516 |
| | †This includes an allocation of ksh. 6,366,000,000 for IDA (World Bank) credit: Kenya Urban Support Project (KUSP) - Urban Development Grant (UDG) to be allocated to 45 county governments in FY 2020/21 using a criterion prescribed in Section 5 (2) (e) (i)-(iii) of the County Allocation of Revenue Act, 2020 | | | | | | | | | | | | | |