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ACTS, 2016

NAIROBI, 27th July, 2016

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P. O. Box 10443-00100
NAIROBI, KENYA
TEL: 271 231 FAX: 2712694

THE COUNTY ALLOCATION OF REVENUE ACT

No. 22 of 2016

Date of Assent: 22nd July, 2016

Date of Commencement: 10th August, 2016

ARRANGEMENT OF SECTIONS

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- 2—Interpretation.
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**THE COUNTY ALLOCATION OF REVENUE
ACT, 2016**

AN ACT of Parliament to provide for the equitable allocation of revenue raised nationally among the county governments for the 2016/2017 financial year and the responsibilities of national and county governments pursuant to such allocation and for connected purposes

ENACTED by the Parliament of Kenya, as follows—

PART I—PRELIMINARY

1. This Act may be cited as the County Allocation of Revenue Act, 2016.

Short title.

2. In this Act, unless the context otherwise requires—

Interpretation.

“Cabinet Secretary” means the Cabinet Secretary for the time being responsible for matters relating to finance;

“conditional allocations” for the purposes of this Act, means additional resources allocated to county governments from revenue raised nationally or in the form of loans and grants from development partners;

“revenue” has the meaning assigned to it under section 2 of the Commission on Revenue Allocation Act;

No. 16 of 2011.

“State organ” has the meaning assigned to it under Article 260 of the Constitution; and

“wasteful expenditure” has the meaning assigned to it under section 2 of the Public Finance Management Act.

No. 18 of 2012.

3. The object and purpose of this Act is to—

Object and purpose of the Act.

(a) provide, pursuant to Article 218(1)(b) of the Constitution, for the allocation of an equitable share of revenue raised nationally among the county governments, in accordance with the resolution approved by Parliament under Article 217 of the Constitution for the financial year 2016/2017;

(b) provide, pursuant to Article 187(2) and 202(2) of the Constitution, for conditional allocations for the financial year 2016/2017; and

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- (c) facilitate the transfer of allocations made to counties under this Act from the Consolidated Fund to the respective County Revenue Funds.

4. (1) Each county governments' equitable share of revenue raised nationally on the basis of the revenue sharing formula approved by Parliament in accordance with Article 217 of the Constitution in respect of the financial year 2016/2017 shall be as set out in Column D of the First Schedule.

Equitable allocation of county governments' share of revenue.

(2) Each county government's allocation under subsection (1) shall be transferred to the respective County Revenue Fund, in accordance with a payment schedule approved by the Senate and published in the gazette by the Cabinet Secretary in accordance with section 17 of the Public Finance Management Act.

No. 18 of 2012.

5. (1) Conditional allocations from national government revenue to each county government for the financial year 2016/2017 shall be as set out in Column H of the Second Schedule, comprising—

Conditional allocations to county governments.

- (a) conditional grants for level 5 hospitals as set out in Column B of the Second Schedule;
- (b) special purpose grants supporting emergency medical services as set out in Column C of the Second Schedule;
- (c) conditional allocations for free maternal health care as set out in Column D of the Second Schedule;
- (d) conditional allocations to compensate county health facilities for foregone user fees revenue as set out in Column E of the Second Schedule;
- (e) conditional allocations for leasing of medical equipment as set out in Column F of the Second Schedule; and
- (f) conditional allocations from the Road Maintenance Fuel Levy Fund for the repair and maintenance of county roads as set out in Column G of the Second Schedule.

(2) Conditional allocations financed by proceeds of loans or grants from development partners to each county government for the financial year 2016/2017 shall be as set out in Column E of the Third Schedule, comprising—

- (a) conditional allocations financed by a loan from the World Bank to supplement financing for county health facilities as set out in Column B of the Third Schedule;
- (b) conditional allocations financed by a grant from the Government of Denmark to supplement financing for county health facilities as set out in Column C of the Third Schedule; and
- (c) conditional allocations to ensure continuation of services financed by loans and grants from other development partners as set out in Column D of the Third Schedule.

(3) Each county government's allocation under subsection (1) (a), (b), (c), (d) and (f) shall 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, but shall 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 and such transfers shall be included in the budget estimates of the county government and submitted to the county assembly for approval.

No. 18 of 2012.

(4) The county governments' allocations under subsection (1) (e) shall be included in the budget estimates of the national government and shall be submitted to Parliament for approval provided that the national and county governments shall have an intergovernmental agreement in line with Article 187 of the Constitution.

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(5) A county governments' allocation under subsection (2) (a) and (b) shall 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, provided that the Cabinet Secretary and the responsible development partner have agreed in writing that the funds shall be transferred to the county governments and such transfers shall be included in the budget estimates of the respective county government and shall be submitted to the respective county assembly for approval.

No. 18 of 2012.

(6) The county governments' allocations under subsection (2) (c) shall be included in the budget estimates of the national government and shall be submitted to Parliament for approval.

(7) Functions published in the gazette for transfer after Parliament has approved the national government budget for 2016/2017 shall take effect in the financial year, 2017/2018.

6. The budget ceilings for recurrent expenditure for county governments for the financial year 2016/17 shall be as set out in the Fourth Schedule.

Budget ceilings for recurrent expenditure.

7. (1) Despite the provisions of any other law, where it is determined that the transfer of funds to a county government was done in error or fraudulently, such a transfer shall be regarded as not legally due to that county government.

Transfers made in error or fraudulently.

(2) An erroneous transfer contemplated in subsection (1) may be recovered immediately or set-off against future transfers to that county government which would otherwise become due in accordance with the payment schedule approved by the Senate and published in the Gazette by the Cabinet Secretary in accordance with section 17 of the Public Finance Management Act.

No. 18 of 2012.

8. The National Treasury shall publish a monthly report on actual transfers of all allocations to county governments.

Report on actual transfers.

9. (1) Each county treasury shall reflect all transfers by the national government to the county governments in its books of accounts.

Books of accounts to reflect national government transfers.

(2) The estimates of revenue of each county shall separately reflect the total equitable revenue share under section 4 of this Act and any other conditional allocations from the national government transferred to the County Revenue Fund.

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

No. 18 of 2012

10. (1) Any State organ involved in an intergovernmental dispute regarding any provision of this Act or any division of revenue matter or allocation shall, before approaching a court to resolve such dispute, make every effort to settle the dispute with the other state organ concerned, including exhausting all alternative mechanisms provided for resolving disputes in relevant legislation.

Resolution of disputes and payment of wasteful expenditure.

(2) If a court is satisfied that a State organ in an attempt to resolve a dispute has not exhausted all the mechanisms for alternative dispute resolutions as contemplated in section 35 of the Intergovernmental Relations Act and refers the dispute back for the reason that the State organ has not complied with subsection (1), the expenditure incurred by that State organ in approaching the court shall be regarded as wasteful expenditure.

No. 2 of 2012.

(3) The costs in respect of such wasteful expenditure referred to in subsection (2) shall, in accordance with a prescribed procedure, be recovered without delay from the person who caused the State organ not to comply with the requirements of subsection (1) in accordance with section 203 of the Public Finance Management Act.

No. 18 of 2012.

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11. Despite the provisions of any other law, any serious or persistent non-compliance with provisions of this Act constitutes an offence under the Public Finance Management Act.

Financial
Misconduct.
No. 18 of 2012.

12. The Cabinet Secretary may, with the approval of Parliament make Regulations on—

Cabinet Secretary to
make Regulations.

- (a) any matter in respect of which Regulations require to be made under this Act; and
- (b) any subsidiary or incidental administrative or procedural matter necessary for the proper implementation or administration of this Act.

FIRST SCHEDULE (s. 4(1))**Allocation of Each County Governments' Equitable Share of Revenue Raised Nationally, Financial Year 2016/2017**

No.	County	FY 2015/2016		FY 2016/2017	
		Allocation Ratio	KSh.	Allocation Ratio	KSh.
		Column A	Column B	Column C	Column D
1	Baringo	1.71%	4,440,576,026	1.71%	4,791,438,190
2	Bomet	1.81%	4,706,893,298	1.81%	5,078,797,925
3	Bungoma	2.95%	7,675,726,717	2.95%	8,282,207,063
4	Busia	2.09%	5,440,248,190	2.09%	5,870,097,209
5	Elgeyo/Marakwet	1.26%	3,270,440,729	1.26%	3,528,847,275
6	Embu	1.48%	3,837,939,840	1.48%	4,141,186,056
7	Garissa	2.22%	5,771,689,408	2.22%	6,227,726,513
8	Homa Bay	2.17%	5,634,960,034	2.17%	6,080,193,774
9	Isiolo	1.18%	3,056,565,534	1.18%	3,298,073,210
10	Kajiado	1.70%	4,412,625,800	1.70%	4,761,279,539
11	Kakamega	3.43%	8,908,229,519	3.43%	9,612,093,313
12	Kericho	1.73%	4,505,064,038	1.73%	4,861,021,577
13	Kiambu	2.87%	7,463,541,789	2.87%	8,053,256,819
14	Kilifi	2.86%	7,441,216,645	2.86%	8,029,167,703
15	Kirinyaga	1.36%	3,538,217,626	1.36%	3,817,781,963
16	Kisii	2.73%	7,093,627,514	2.73%	7,654,114,597
17	Kisumu	2.19%	5,681,265,569	2.19%	6,130,158,037
18	Kitui	2.80%	7,267,273,063	2.80%	7,841,480,359
19	Kwale	1.97%	5,125,697,562	1.97%	5,530,693,069
20	Laikipia	1.33%	3,449,548,893	1.33%	3,722,107,269
21	Lamu	0.79%	2,051,883,746	0.79%	2,214,008,743
22	Machakos	2.61%	6,768,653,467	2.61%	7,303,463,454
23	Makueni	2.30%	5,969,671,381	2.30%	6,441,351,588
24	Mandera	3.45%	8,955,703,809	3.45%	9,663,318,677
25	Marsabit	2.00%	5,189,461,933	2.00%	5,599,495,638
26	Meru	2.50%	6,493,602,784	2.50%	7,006,680,257
27	Migori	2.25%	5,836,852,127	2.25%	6,298,037,918
28	Mombasa	2.00%	5,197,893,978	2.00%	5,608,593,922
29	Murang'a	2.06%	5,355,997,309	2.06%	5,779,189,434
30	Nairobi City	5.00%	12,996,608,958	5.00%	14,023,506,892
31	Nakuru	3.12%	8,116,330,943	3.12%	8,757,624,645
32	Nandi	1.83%	4,755,105,868	1.83%	5,130,819,903
33	Narok	2.04%	5,287,901,138	2.04%	5,705,712,796
34	Nyamira	1.60%	4,154,538,019	1.60%	4,482,799,531
35	Nyandarua	1.66%	4,307,070,831	1.66%	4,647,384,382
36	Nyeri	1.71%	4,449,219,647	1.71%	4,800,764,767
37	Samburu	1.37%	3,552,281,938	1.37%	3,832,957,535
38	Siaya	1.92%	4,995,298,722	1.92%	5,389,991,057
39	Taita/Taveta	1.27%	3,309,568,191	1.27%	3,571,066,305
40	Tana River	1.53%	3,984,569,971	1.53%	4,299,401,839
41	Tharaka-Nithi	1.21%	3,137,566,667	1.21%	3,385,474,466

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No.	County	FY 2015/2016		FY 2016/2017	
		Allocation Ratio	KSh.	Allocation Ratio	KSh.
		Column A	Column B	Column C	Column D
42	Trans Nzoia	1.96%	5,099,612,701	1.96%	5,502,547,171
43	Turkana	4.03%	10,479,033,426	4.03%	11,307,010,771
44	Uasin Gishu	2.00%	5,190,879,968	2.00%	5,601,025,717
45	Vihiga	1.49%	3,871,411,960	1.49%	4,177,302,901
46	Wajir	2.78%	7,232,740,318	2.78%	7,804,219,087
47	West Pokot	1.66%	4,313,692,404	1.66%	4,654,529,143
	GRAND TOTAL	100.00%	259,774,500,000	100.00%	280,300,000,000

SECOND SCHEDULE (s. 5(1))

Conditional Allocations to County Governments from National Government Revenue in Financial Year 2016/2017 (Figures are in Kenya Shillings)

County	FY 2015/2016				FY 2016/2017				Total Conditional Grants from the National Government Revenue
	Total Conditional Grants from the National Government Revenue	Conditional Grants to Level-5 Hospitals	Special Purpose Grant Supporting Emergency Medical Services	Conditional Grant-Free Maternal Healthcare	Conditional Grant-Compensation for User Fee Foregone	Conditional Grant-Leasing of Medical Equipment	Conditional Grant-Road Maintenance Fuel Levy		
	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	
1 Baringo	230,864,270	-	-	64,662,618	13,370,516	95,744,681	73,620,416	247,398,231	
2 Bonet	230,871,428	-	-	61,258,095	14,191,766	95,744,681	78,035,696	249,230,239	
3 Bungoma	401,895,552	-	-	189,574,801	33,282,912	95,744,681	127,250,840	445,853,234	
4 Busia	275,944,532	-	-	92,079,522	17,302,828	95,744,681	90,194,001	295,321,032	
5 Elgeyo/Marakw et	189,324,594	-	-	50,228,374	8,956,070	95,744,681	54,220,715	209,149,840	
6 Embu	407,008,221	286,705,202	-	54,985,378	10,776,608	95,744,681	63,629,297	511,841,166	
7 Garissa	593,922,437	328,323,699	-	53,772,809	13,126,919	95,744,681	95,688,977	586,657,085	
8 Homa Bay	320,882,416	-	-	128,736,441	22,616,803	95,744,681	93,422,137	340,520,062	
9 Isiolo	161,122,606	-	-	22,181,866	3,514,477	95,744,681	50,674,874	172,115,898	
10 Kajiado	217,677,720	-	-	54,758,022	16,311,160	95,744,681	73,157,028	239,970,891	
11 Kakamega	805,421,392	406,936,416	-	217,184,083	38,617,147	95,744,681	147,689,749	906,172,077	
12 Kericho	269,504,830	-	-	89,327,921	18,313,556	95,744,681	74,689,564	278,075,722	
13 Kiambu	783,224,527	393,063,584	-	221,521,352	35,773,082	95,744,681	123,738,238	869,840,936	
14 Kilifi	393,218,361	-	-	181,669,778	26,392,597	95,744,681	123,368,108	427,175,164	
15 Kirinyaga	203,717,131	-	-	45,389,754	11,625,078	95,744,681	58,660,195	211,419,707	
16 Kisi	746,032,963	397,687,861	-	168,133,301	26,947,170	95,744,681	117,605,419	806,118,433	
17 Kisumu	652,899,852	351,445,087	-	118,015,691	21,854,292	95,744,681	94,189,837	681,249,588	
18 Kitui	275,279,826	-	-	54,367,434	23,144,997	95,744,681	120,484,293	293,741,405	
19 Kwale	280,449,354	-	-	119,385,662	15,397,611	95,744,681	84,979,062	315,507,017	
20 Laikipia	212,481,790	-	-	61,409,667	9,872,539	95,744,681	57,190,153	224,217,040	
21 Lamu	140,939,497	-	100,000,000	15,372,820	2,481,810	95,744,681	34,018,227	247,617,538	
22 Machakos	608,798,128	365,317,919	-	105,476,087	24,764,877	95,744,681	112,217,667	703,521,230	
23 Makueni	273,000,052	-	-	83,696,467	19,449,802	95,744,681	98,971,324	297,862,274	
24 Mandera	279,840,637	-	-	55,335,158	15,521,730	95,744,681	148,476,828	315,078,397	

County	FY 2015/2016					FY 2016/2017				
	Total Conditional Grants from the National Government Revenue	Column A	Column B	Special Purpose Grant Supporting Emergency Medical Services	Column C	Conditional Grant-Free Maternal Healthcare	Conditional Grant-Compensation for User Fee Foregone	Conditional Grant-Leasing of Medical Equipment	Column F	Column G
25 Marsabit	187,796,173	-	-	-	25,096,698	6,872,636	95,744,681	86,036,213	213,750,227	
26 Meru	577,951,044	356,069,364	-	-	114,704,443	32,096,227	95,744,681	107,657,595	706,272,310	
27 Migori	356,314,513	-	-	-	172,348,147	21,882,372	95,744,681	96,769,311	386,744,511	
28 Mombasa	722,829,359	369,942,197	-	-	125,722,505	23,514,312	95,744,681	86,176,009	701,099,704	
29 Muranga	266,557,588	-	-	-	78,828,699	20,749,146	95,744,681	88,797,208	284,119,733	
30 Nairobi	636,579,304	-	-	-	199,899,133	79,879,082	95,744,681	215,471,089	590,993,985	
31 Nakuru	833,043,466	356,069,364	-	-	215,283,613	39,216,180	95,744,681	134,560,844	840,874,682	
32 Nandi	240,750,726	-	-	-	68,195,394	18,055,819	95,744,681	78,835,014	260,830,907	
33 Narok	239,057,325	-	-	-	70,154,161	20,106,734	95,744,681	87,668,239	273,673,815	
34 Nyamira	242,409,162	-	-	-	82,174,925	11,578,458	95,744,681	68,878,185	258,376,249	
35 Nyandarua	215,074,189	-	-	-	46,514,879	13,122,239	95,744,681	71,407,030	226,788,828	
36 Nyeri	619,143,750	388,439,306	-	-	69,215,585	14,347,664	95,744,681	73,763,719	641,510,955	
37 Samburu	160,278,071	-	-	-	16,946,829	5,321,855	95,744,681	58,898,587	176,911,952	
38 Siaya	306,916,063	-	-	-	112,559,127	19,057,307	95,744,681	82,817,177	310,178,291	
39 TaitaTaveta	186,542,948	-	-	-	37,659,621	6,631,099	95,744,681	54,869,411	194,904,811	
40 Tana River	171,299,110	-	100,000,000	-	25,230,780	5,699,850	95,744,681	66,060,281	292,735,592	
41 TharakaNithi	179,361,640	-	-	-	29,853,703	8,419,197	95,744,681	52,017,792	186,035,373	
42 Trans Nzoia	247,520,317	-	-	-	76,292,795	20,209,153	95,744,681	84,546,600	276,793,229	
43 Turkana	272,011,773	-	-	-	31,964,040	26,122,720	95,744,681	173,732,145	327,563,586	
44 UasinGishu	299,864,799	-	-	-	40,766,831	22,181,068	95,744,681	86,059,722	244,752,303	
45 Vihiga	225,761,106	-	-	-	66,469,814	13,002,761	95,744,681	64,184,231	239,401,487	
46 Wajir	253,340,956	-	-	-	55,574,174	16,011,344	95,744,681	119,911,775	287,241,974	
47 West Pokot	203,754,505	-	-	-	51,050,356	12,316,429	95,744,681	71,516,809	230,628,275	
GRAND TOTAL	16,598,480,003	4,000,000,000	200,000,000	4,121,029,355	900,000,000	4,500,000,000	4,306,807,629	18,027,836,984		

THIRD SCHEDULE (s. 5(2))

Conditional Allocations to County Governments from Loans and Grants from Development Partners in Financial Year 2015/17 (Figures are in Kenya Shillings)

	County	FY 2015/2016	2016/2017			
		Conditional Allocation-Loans and Grants	World Bank Loan to Supplement financing of County Health facilities	DANIDA Grant to supplement financing of County Health facilities	Conditional Allocation-Other Loans & Grants	Total Conditional Allocations from Loans & Grants from the National Government Revenue
		Column A	Column B	Column C	Column D	Column E (B+C+D)
1	Baringo	43,194,300	77,761,278	12,985,000	—	90,746,278
2	Bomet	14,950,000	—	8,810,000	—	8,810,000
3	Bungoma	196,750,000	—	7,375,000	—	7,375,000
4	Busia	46,240,000	—	6,495,000	—	6,495,000
5	Elgeyo/Marakwet	40,979,116	56,932,570	10,400,000	—	67,332,570
6	Embu	113,750,000	—	6,875,000	—	6,875,000
7	Garissa	33,028,268	41,161,467	8,970,000	—	50,131,467
8	Homa Bay	24,770,000	—	12,385,000	—	12,385,000
9	Isiolo	16,698,052	22,247,373	3,985,000	—	26,232,373
10	Kajiado	89,533,654	100,581,341	8,945,000	40,000,000	149,526,341
11	Kakamega	278,500,000	—	11,750,000	—	11,750,000
12	Kericho	22,600,000	—	9,965,000	—	9,965,000
13	Kiambu	556,200,000	—	9,600,000	—	9,600,000
14	Kilifi	82,306,764	114,657,642	7,765,000	—	122,422,642
15	Kirinyaga	336,770,000	—	6,385,000	—	6,385,000
16	Kisii	22,950,000	—	11,475,000	—	11,475,000
17	Kisumu	64,580,000	—	8,290,000	30,000,000	38,290,000
18	Kitui	83,958,266	131,525,244	18,495,000	—	150,020,244
19	Kwale	59,379,322	82,166,289	6,810,000	—	88,976,289
20	Laikipia	236,375,096	60,049,676	5,765,000	—	65,814,676
21	Lamu	14,772,526	14,528,378	3,820,000	—	18,348,378
22	Machakos	206,700,000	—	13,350,000	—	13,350,000
23	Makueni	244,130,000	—	12,065,000	—	12,065,000
24	Mandera	28,306,168	42,477,798	7,310,000	—	49,787,798
25	Marsabit	25,436,676	34,627,134	7,675,000	—	42,302,134
26	Meru	220,590,000	—	10,295,000	1,700,000,000	1,710,295,000
27	Migori	87,452,156	138,220,725	10,220,000	—	148,440,725
28	Mombasa	22,300,000	—	3,150,000	16,000,000	19,150,000
29	Murang'a	124,810,000	—	12,405,000	—	12,405,000
30	Nairobi City	6,227,800,000	—	13,900,000	360,000,000	373,900,000
31	Nakuru	25,260,000	—	12,630,000	—	12,630,000
32	Nandi	18,310,000	—	9,155,000	—	9,155,000
33	Narok	56,027,350	81,201,403	8,945,000	—	90,146,403

2016

County Allocation of Revenue

No. 22

	County	FY 2015/2016	2016/2017			
		Conditional Allocation-Loans and Grants	World Bank ^{21C} Loan to Supplement financing of County Health facilities	DANIDA Grant to supplement financing of County Health facilities	Conditional Allocation-Other Loans & Grants	Total Conditional Allocations from Loans & Grants from the National Government Revenue
		Column A	Column B	Column C	Column D	Column E (B+C+D)
34	Nyamira	23,920,000	—	11,960,000	—	11,960,000
35	Nyandarua	91,860,000	—	9,430,000	—	9,430,000
36	Nyeri	182,930,000	—	11,465,000	—	11,465,000
37	Samburu	19,659,898	29,848,554	5,495,000	—	35,343,554
38	Siaya	119,030,000	—	13,765,000	—	13,765,000
39	Taita/Taveta	32,052,898	36,034,216	7,405,000	—	43,439,216
40	Tana River	17,771,988	24,174,105	4,645,000	—	28,819,105
41	Tharaka-Nithi	326,229,808	44,654,343	6,165,000	—	50,819,343
42	Trans Nzoia	11,330,000	—	5,665,000	—	5,665,000
43	Turkana	32,556,700	67,258,982	6,035,000	—	73,293,982
44	Uasin Gishu	17,320,000	—	8,660,000	—	8,660,000
45	Vihiga	66,670,000	—	7,085,000	—	7,085,000
46	Wajir	36,459,300	46,166,458	10,045,000	—	56,211,458
47	West Pokot	27,979,898	56,049,761	6,090,000	—	62,139,761
	GRAND TOTAL	10,671,178,204	1,302,324,737	422,355,000	2,146,000,000	3,870,679,737

FOURTH SCHEDULE (S. 6)

COUNTY GOVERNMENTS BUDGET CEILINGS ON RECURRENT EXPENDITURE 2016/2017 (KSHS. MILLIONS)

No.	County	County Assembly	County Executive	Total
1	Baringo	593,775,560	445,615,976	1,039,391,536
2	Bomet	519,252,421	425,340,578	944,592,999
3	Bungoma	757,493,453	506,442,170	1,263,935,623
4	Busia	633,726,033	465,891,374	1,099,617,407
5	Elgeyo/Marakwet	467,089,372	405,065,180	872,154,552
6	Embu	489,549,517	405,065,180	894,614,697
7	Garissa	653,969,239	445,615,976	1,099,585,215
8	Homa Bay	742,060,265	486,166,772	1,228,227,037
9	Isiolo	377,924,581	317,997,003	695,921,584
10	Kajiado	569,310,891	394,328,991	963,639,882
11	Kakamega	899,913,088	567,268,364	1,467,181,452
12	Kericho	592,298,695	445,615,976	1,037,914,671
13	Kiambu	906,245,126	567,268,364	1,473,513,490
14	Kilifi	644,923,317	465,891,374	1,110,814,691
15	Kirinyaga	480,465,015	389,559,386	870,024,401
16	Kisii	795,788,862	506,442,170	1,302,231,032
17	Kisumu	654,621,594	465,891,374	1,120,512,968

No.	County	County Assembly	County Executive	Total
18	Kitui	729,738,749	486,166,772	1,215,905,521
19	Kwale	495,317,266	405,065,180	900,382,446
20	Laikipia	391,467,065	353,778,195	745,245,260
21	Lamu	347,758,306	317,997,003	665,755,309
22	Machakos	717,783,256	486,166,772	1,203,950,028
23	Makueni	628,398,530	445,615,976	1,074,014,506
24	Mandera	700,168,112	456,425,252	1,156,593,364
25	Marsabit	561,636,493	405,065,180	966,701,673
26	Meru	839,515,604	506,442,170	1,345,957,774
27	Migori	748,308,634	486,166,772	1,234,475,406
28	Mombasa	618,543,360	445,615,976	1,064,159,336
29	Murang'a	620,552,243	465,891,374	1,086,443,617
30	Nairobi City	1,320,604,504	668,645,354	1,989,249,858
31	Nakuru	822,183,269	546,992,966	1,369,176,235
32	Nandi	600,288,748	445,615,976	1,045,904,724
33	Narok	608,647,196	445,615,976	1,054,263,172
34	Nyamira	488,710,625	405,065,180	893,775,805
35	Nyandarua	562,892,769	425,340,578	988,233,347
36	Nyeri	593,206,457	445,615,976	1,038,822,433
37	Samburu	407,808,782	338,272,401	746,081,183
38	Siaya	599,914,472	445,615,976	1,045,530,448
39	Taita/Taveta	524,763,967	405,065,180	929,829,147
40	Tana River	442,442,874	369,283,988	811,726,862
41	Tharaka -Nithi	373,749,361	353,778,195	727,527,556
42	Trans Nzoia	534,271,010	425,340,578	959,611,588
43	Turkana	764,331,379	445,615,976	1,209,947,355
44	Uasin Gishu	571,448,098	445,615,976	1,017,064,074
45	Vihiga	533,773,279	425,340,578	959,113,857
46	Wajir	645,131,099	434,806,700	1,079,937,799
47	West Pokot	488,707,104	405,065,180	893,772,284
	Total	29,060,469,640	20,842,555,564	49,903,025,204