

**SPECIAL ISSUE**

NATIONAL COUNCIL FOR  
LAW REFORMATION  
LIBRARY

Kenya Gazette Supplement No. 97 (Acts No. 8)



REPUBLIC OF KENYA

---

**KENYA GAZETTE SUPPLEMENT**

**ACTS, 2018**

---

**NAIROBI, 4th July, 2018**

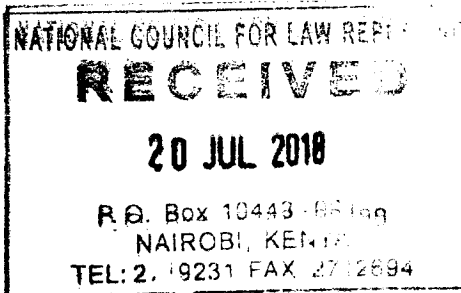
---

CONTENT

Act—

PAGE

The County Allocation of Revenue Act, 2018 .....135



# **THE COUNTY ALLOCATION OF REVENUE ACT**

## **No. 8 of 2018**

*Date of Assent: 29th June, 2018*

*Date of Commencement: 11th July, 2018*

### **ARRANGEMENT OF SECTIONS**

#### *Section*

- 1—Short title.
- 2—Interpretation.
- 3—Object of the Act.
- 4—Equitable allocation of county governments' share of revenue.
- 5—Conditional allocations to County Governments.
- 6—Budget ceilings on recurrent expenditure.
- 7—Report on actual transfers.
- 8—Books of accounts to reflect national government transfers.
- 9—Financial misconduct.
- 10—Revenue sharing formula.

#### **FIRST SCHEDULE**

Allocation of Each County Governments' Equitable Share of Revenue Raised Nationally, Financial Year 2018/19.

#### **SECOND SCHEDULE**

Conditional allocations to County Governments from National Government Revenue in Financial Year 2018/19.

#### **THIRD SCHEDULE**

Conditional allocations to County Governments from Loans and Grants from Development Partners in Financial Year 2018/2019.

#### **FOURTH SCHEDULE**

Budget Ceilings for the Financial Year 2018/2019.

**THE COUNTY ALLOCATION OF REVENUE  
ACT, 2018**

**AN ACT of Parliament to provide for: the equitable allocation of revenue raised nationally among the county governments for the 2018/2019 financial year; the responsibilities of national and county governments pursuant to such allocation; and for connected purposes.**

**ENACTED** by Parliament of Kenya, as follows—

**PART I— PRELIMINARY**

**1.** This Act may be cited as the County Allocation of Revenue Act, 2018.

Short title.

**2.** In this Act—

Interpretation

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

“conditional allocations” 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; and

“State Organ” has the meaning assigned to it under Article 260 of the Constitution.

No. 16 of 2011.

**3.** The object of this Act is to —

Object 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 2018/2019;
- (b) provide, pursuant to Article 187(2) and 202 (2) of the Constitution, for conditional allocations for the financial year 2018/2019; and
- (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 government's 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 2018/2019 shall be as set out in Column D of the First Schedule.

Equitable Allocation of county government's share of revenue.

(2) Each county government's allocation under subsection (1) shall be transferred to the respective County Revenue Fund—

No. 18 of 2012.

- (a) 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; and
- (b) without undue delay and without deduction, except when the transfer has been stopped under Article 225 of the Constitution.

5. (1) Conditional allocations from national government revenue to each county government for the financial year 2018/2019 shall be as set out in Column H of the Second Schedule, comprising—

Conditional Allocation to county governments

- (a) conditional grants for level 5 hospitals as set out in Column B of the Second Schedule;
- (b) conditional allocations for construction of county headquarters as set out in Column C of the Second Schedule
- (c) conditional allocations for development of youth polytechnics as set out in Column G of the Second Schedule;
- (d) conditional allocations to compensate county health facilities for forgone user fees revenue as set out in Column D of the Second Schedule;
- (e) conditional allocations for leasing of medical equipment as set out in Column E 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 F, 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 2018/2019 shall be as set out in Column K of the Third 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 Third 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 Third 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 Third Schedule
- (d) conditional allocation financed by a grant from the World Bank for Kenya Devolution Support Programme (KDSP)- level 1 known as KDSP Capacity Building (“level 1” ) Grant as set out in Column E of the Third Schedule;
- (e) conditional allocation financed by a loan from the World Bank for Kenya Urban Support Project (KUSP) as set out in Column F of the Third Schedule;
- (f) conditional allocation from a grant by DANIDA to finance Universal Healthcare in Devolved System Program as set out in Column G of the Third Schedule; and
- (g) Conditional allocation from an EU grant to finance Instruments for Devolution Advice and Support (IDEAS) program as set out in Column H of the Third Schedule.
- (h) Conditional allocation from a World Bank credit to finance Water & Sanitation Development

Project (WSDP) as set out in Column I in the Third Schedule; and

- (i) Conditional allocations amounting to Kenya Shillings four billion (Ksh. 4 billion) financed by a grant from the World Bank for Kenya Devolution Support Programme (KDSP) known as KDSP Performance (“level 2”) Grant as set out in Column J of the Third Schedule which shall be allocated among county government on the basis of a criteria to be determined as follows;

- (i) the Accounting Officer responsible for the grant, shall for each eligible county government, carry out or cause to be carried out, in accordance with the intergovernmental agreement between the National Government and each eligible county government, an assessment to determine the eligible county government’s performance score for purposes of determining the Performance (“level 2”) grant allocation for the financial year 2018/2019;

Report on actual transfers.

- (ii) the allocation to the eligible county governments shall be on the basis of the criteria comprising of the performance score determined in paragraph (i) above and the Revenue sharing formula approved by Parliament in accordance with Article 217 of the Constitution; and

- (iii) the Cabinet Secretary shall publish in the Kenya Gazette the allocations determined in terms of paragraph (ii) above.

- (3) (a) 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, 2012.

(b) the allocations transferred under paragraph (a) 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

(c) the transfers made pursuant to paragraph (a) shall be included in the budget estimates of the county government and submitted to the county assembly for approval.

(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 government and county governments will have an intergovernmental agreement in accordance with Article 187 of the Constitution.

(5) (a) A county governments' allocation under subsection (2) (a),(b), (c), (d), ( e), (f), (g), (h) and (i) above 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, 2012, if the Cabinet Secretary and the responsible development partner, have agreed in writing that the funds shall be transferred to the county governments.

(b) The transfers made pursuant to paragraph (a) shall be included in the budget estimates of the county government and submitted to the county assembly for approval.

6. The budget ceilings for recurrent expenditure for county governments for the financial year 2018/19 shall be as set out in the Fourth Schedule.

Budget ceilings on recurrent expenditure.

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

Report on actual transfers

8. (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, 2012, 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.

9. 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, 2012.

Financial  
Misconduct.  
No. 18 of 2012.

10. For the avoidance of doubt the allocation of the equitable share of revenue to the county governments under Section 4 of this Act is in accordance with the second determination of the basis of the division of revenue among counties approved by Parliament pursuant to Article 217 (7) of the Constitution.

Revenue sharing  
formula  
applicable.



**FIRST SCHEDULE (s. 4(1))****Allocation of Each County Governments' Equitable Share of Revenue Raised Nationally in the Financial Year 2018/2019**

No	County	2017/2018		2018/2019	
		Allocation ratio	Equitable Share	Allocation ratio	Equitable Share
		Column A	Column B	Column C	Column D
1	Baringo	1.65	4,983,000,000	1.62	5,086,800,000
2	Bomet	1.74	5,254,800,000	1.89	5,934,600,000
3	Bungoma	2.9	8,758,000,000	2.85	8,949,000,000
4	Busia	1.93	5,828,600,000	1.9	5,966,000,000
5	Elgeyo/ Marakwet	1.2	3,624,000,000	1.2	3,768,000,000
6	Embu	1.36	4,107,200,000	1.42	4,458,800,000
7	Garissa	2.21	6,659,100,000	2.21	6,939,400,000
8	Homa bay	2.16	6,523,200,000	2.13	6,688,200,000
9	Isiolo	1.25	3,775,000,000	1.25	3,925,000,000
10	Kajiado	1.91	5,768,200,000	1.91	5,997,400,000
11	Kakamega	3.29	9,935,800,000	3.29	10,330,600,000
12	Kericho	1.73	5,224,600,000	1.82	5,714,800,000
13	Kiambu	3.2	9,664,000,000	2.98	9,357,200,000
14	Kilifi	3.3	9,950,900,000	3.45	10,833,000,000
15	Kirinyaga	1.46	4,409,200,000	1.31	4,113,400,000
16	Kisii	2.46	7,429,200,000	2.45	7,693,000,000
17	Kisumu	2.17	6,553,400,000	2.2	6,908,000,000
18	Kitui	2.87	8,652,300,000	2.78	8,729,200,000
19	Kwale	2.4	7,248,000,000	2.4	7,536,000,000
20	Laikipia	1.49	4,499,800,000	1.31	4,113,400,000
21	Lamu	0.82	2,476,400,000	1.13	3,548,200,000
22	Machakos	2.45	7,399,000,000	2.65	8,321,000,000
23	Makueni	2.26	6,825,200,000	2.27	7,127,800,000
24	Mandera	3.23	9,739,500,000	3.23	10,142,200,000
25	Marsabit	2.18	6,583,600,000	2.23	7,002,200,000
26	Meru	2.55	7,701,000,000	2.55	8,007,000,000
27	Migori	2.14	6,462,800,000	2.14	6,719,600,000
28	Mombasa	2.7	8,154,000,000	2.62	8,226,800,000
29	Murang'a	2.05	6,191,000,000	1.99	6,248,600,000
30	Nairobi City	5.1	15,402,000,000	5.03	15,794,200,000
31	Nakuru	3.07	9,271,400,000	3.01	9,451,400,000
32	Nandi	1.69	5,103,800,000	1.71	5,369,400,000
33	Narok	2.16	6,523,200,000	2.03	6,374,200,000
34	Nyamira	1.53	4,620,600,000	1.52	4,772,800,000

2018

## County Allocation of Revenue

No. 8

35	Nyandarua	1.58	4,771,600,000	1.57	4,929,800,000
36	Nyeri	1.64	4,952,800,000	1.6	5,024,000,000
37	Samburu	1.26	3,805,200,000	1.41	4,427,400,000
38	Siaya	1.83	5,526,600,000	1.92	6,028,800,000
39	Taita/taveta	1.29	3,895,800,000	1.29	4,050,600,000
40	Tana River	1.77	5,345,400,000	1.77	5,557,800,000
41	Tharaka-Nithi	1.22	3,684,400,000	1.16	3,642,400,000
42	Trans Nzoia	1.87	5,647,400,000	1.79	5,620,600,000
43	Turkana	3.34	10,071,700,000	3.43	10,770,200,000
44	Uasin Gishu	1.89	5,707,800,000	1.89	5,934,600,000
45	Vihiga	1.46	4,409,200,000	1.42	4,458,800,000
46	Wajir	2.7	8,138,900,000	2.7	8,478,000,000
47	West Pokot	1.57	4,741,400,000	1.57	4,929,800,000
	<b>Total</b>	<b>100</b>	<b>302,000,000,000</b>	<b>100</b>	<b>314,000,000,000</b>

**SECOND SCHEDULE (s. 5(1))**

Conditional allocations to County Governments from National Government Revenue in Financial Year 2018/2019 (Figures are in Kenya Shillings)

		<b>FY 2017/18</b>	<b>FY 2018/19</b>						
	<i>County</i>	<i>Total Conditional Grants from the National Government Revenue</i>	<i>Conditional Grants to Level-5 Hospitals</i>	<i>Supplement for construction of county headquarters</i>	<i>Conditional Grant- Compensation for User Fee Foregone</i>	<i>Conditional Grant- Leasing of Medical Equipment</i>	<i>Conditional Grant- Road Maintenance Fuel Levy</i>	<i>Conditional Grant- Rehabilitation of Village Polytechnics</i>	<i>Total Conditional Grants from the National Government Revenue</i>
		<b>Column A</b>	<b>Column B</b>	<b>Column C</b>	<b>Column D</b>	<b>Column E</b>	<b>Column F</b>	<b>Column G</b>	<b>Column H</b>
1	<b>Baringo</b>	333,374,243	-	-	13,191,000	200,000,000	133,931,014	35,605,000	<b>382,727,014</b>
2	<b>Bomet</b>	358,153,393	-	-	16,713,356	200,000,000	156,252,849	47,875,000	<b>420,841,205</b>
3	<b>Bungoma</b>	531,884,312	-	-	32,837,307	200,000,000	235,619,376	65,500,000	<b>533,956,683</b>
4	<b>Busia</b>	408,177,033	-	-	16,934,085	200,000,000	157,079,584	61,960,000	<b>435,973,669</b>
5	<b>Elgeyo/ Marakwet</b>	281,518,265	-	-	8,788,919	200,000,000	99,208,158	41,800,000	<b>349,797,077</b>
6	<b>Embu</b>	611,940,103	301,040,462	-	10,724,225	200,000,000	117,396,321	37,900,000	<b>667,061,008</b>
7	<b>Garissa</b>	727,272,975	344,739,884	-	12,964,636	200,000,000	182,708,358	35,335,000	<b>775,747,878</b>

		<b>FY 2017/18</b>	<b>FY 2018/19</b>						
	<i>County</i>	<i>Total Conditional Grants from the National Government Revenue</i>	<i>Conditional Grants to Level-5 Hospitals</i>	<i>Supplement for construction of county headquarters</i>	<i>Conditional Grant-Compensation for User Fee Foregone</i>	<i>Conditional Grant-Leasing of Medical Equipment</i>	<i>Conditional Grant- Road Maintenance Fuel Levy</i>	<i>Conditional Grant-Rehabilitation of Village Polytechnics</i>	<i>Total Conditional Grants from the National Government Revenue</i>
8	<b>Homa Bay</b>	410,977,282	-	-	22,185,346	200,000,000	176,094,481	46,675,000	<b>444,954,827</b>
9	<b>Isiolo</b>	376,614,697	-	121,000,000	3,472,461	200,000,000	103,341,832	21,235,000	<b>449,049,293</b>
10	<b>Kajiado</b>	327,698,687	-	-	16,955,365	200,000,000	157,906,319	40,345,000	<b>415,206,684</b>
11	<b>Kakamega</b>	968,430,285	427,283,237	-	37,789,290	200,000,000	271,995,701	69,910,000	<b>1,006,978,228</b>
12	<b>Kericho</b>	341,487,512	-	-	18,048,789	200,000,000	150,465,707	41,005,000	<b>409,519,496</b>
13	<b>Kiambu</b>	921,227,765	538,716,763	-	34,671,542	200,000,000	246,366,927	68,110,000	<b>1,087,865,232</b>
14	<b>Kilifi</b>	506,667,945	-	-	25,969,864	200,000,000	285,223,455	53,035,000	<b>564,228,319</b>
15	<b>Kirinyaga</b>	295,119,105	-	-	11,282,570	200,000,000	108,302,240	52,210,000	<b>371,794,810</b>
16	<b>Kisii</b>	871,511,268	417,572,254	-	26,138,997	200,000,000	203,376,725	70,090,000	<b>917,177,976</b>
17	<b>Kisumu</b>	756,595,347	369,017,341	-	21,299,489	200,000,000	181,881,624	41,650,000	<b>813,848,454</b>
18	<b>Kitui</b>	495,457,373	-	-	22,499,906	200,000,000	229,832,234	58,465,000	<b>510,797,140</b>

		<b>FY 2017/18</b>	<b>FY 2018/19</b>						
	<i>County</i>	<i>Total Conditional Grants from the National Government Revenue</i>	<i>Conditional Grants to Level-5 Hospitals</i>	<i>Supplement for construction of county headquarters</i>	<i>Conditional Grant- Compensation for User Fee Foregone</i>	<i>Conditional Grant- Leasing of Medical Equipment</i>	<i>Conditional Grant- Road Maintenance Fuel Levy</i>	<i>Conditional Grant- Rehabilitation of Village Polytechnics</i>	<i>Total Conditional Grants from the National Government Revenue</i>
19	<b>Kwale</b>	373,107,313	-	-	15,209,593	200,000,000	198,416,317	41,860,000	<b>455,485,910</b>
20	<b>Laikipia</b>	286,046,433	-	-	9,968,208	200,000,000	109,128,974	28,525,000	<b>347,622,182</b>
21	<b>Lamu</b>	338,400,604	-	121,000,000	2,451,034	200,000,000	93,421,016	31,210,000	<b>448,082,050</b>
22	<b>Machakos</b>	857,806,061	383,583,815	-	24,129,039	200,000,000	219,084,683	54,295,000	<b>881,092,537</b>
23	<b>Makueni</b>	433,661,302	-	-	19,435,760	200,000,000	187,668,766	31,570,000	<b>438,674,526</b>
24	<b>Mandera</b>	532,626,010	-	-	25,474,920	200,000,000	267,035,293	31,240,000	<b>523,750,213</b>
25	<b>Marsabit</b>	353,093,486	-	-	6,643,714	200,000,000	184,361,828	26,275,000	<b>417,280,542</b>
26	<b>Meru</b>	836,607,144	373,872,832	-	31,648,428	200,000,000	210,817,337	66,025,000	<b>882,363,597</b>
27	<b>Migori</b>	413,106,666	-	-	21,655,884	200,000,000	176,921,216	31,750,000	<b>430,327,100</b>
28	<b>Mombasa</b>	759,622,516	388,439,306	-	23,385,934	200,000,000	216,604,479	39,895,000	<b>868,324,719</b>
29	<b>Murang'a</b>	428,174,399	-	-	20,138,691	200,000,000	164,520,196	65,710,000	<b>450,368,887</b>

		FY 2017/18	FY 2018/19						
	County	Total Conditional Grants from the National Government Revenue	Conditional Grants to Level-5 Hospitals	Supplement for construction of county headquarters	Conditional Grant- Compensation for User Fee Foregone	Conditional Grant- Leasing of Medical Equipment	Conditional Grant- Road Maintenance Fuel Levy	Conditional Grant- Rehabilitation of Village Polytechnics	Total Conditional Grants from the National Government Revenue
30	Nairobi City	759,568,406	-	-	79,423,251	200,000,000	415,847,530	34,570,000	729,840,781
31	Nakuru	889,584,107	373,872,832	-	38,723,265	200,000,000	248,847,131	47,800,000	909,243,228
32	Nandi	345,713,873	-	-	18,086,363	200,000,000	141,371,626	37,255,000	396,712,989
33	Narok	373,105,934	-	-	20,595,297	200,000,000	167,827,135	30,820,000	419,242,432
34	Nyamira	369,636,128	-	-	13,175,221	200,000,000	125,663,667	52,915,000	391,753,888
35	Nyandarua	459,581,935	-	121,000,000	12,735,922	200,000,000	129,797,341	39,700,000	503,233,263
36	Nyeri	749,086,744	407,861,272	-	13,701,379	200,000,000	132,277,544	28,795,000	782,635,195
37	Samburu	277,702,372	-	-	5,235,578	200,000,000	116,569,586	20,905,000	342,710,164
38	Siaya	367,420,940	-	-	18,194,808	200,000,000	158,733,053	38,500,000	415,427,861
39	Taita Taveta	291,798,675	-	-	5,296,305	200,000,000	106,648,770	49,675,000	361,620,075
40	Tana River	419,558,308	-	121,000,000	5,682,537	200,000,000	146,332,034	24,490,000	497,504,571

		FY 2017/18	FY 2018/19						
	County	Total Conditional Grants from the National Government Revenue	Conditional Grants to Level-5 Hospitals	Supplement for construction of county headquarters	Conditional Grant- Compensation for User Fee Foregone	Conditional Grant- Leasing of Medical Equipment	Conditional Grant- Road Maintenance Fuel Levy	Conditional Grant- Rehabilitation of Village Polytechnics	Total Conditional Grants from the National Government Revenue
41	<b>Tharaka-Nithi</b>	396,766,501	-	121,000,000	8,218,119	200,000,000	95,901,220	40,090,000	<b>465,209,339</b>
42	<b>Trans Nzoia</b>	373,438,282	-	-	21,304,915	200,000,000	147,985,503	53,710,000	<b>423,000,418</b>
43	<b>Turkana</b>	594,217,857	-	-	25,634,941	200,000,000	283,569,986	25,285,000	<b>534,489,927</b>
44	<b>Uasin Gishu</b>	373,197,782	-	-	20,813,065	200,000,000	156,252,849	33,250,000	<b>410,315,914</b>
45	<b>Vihiga</b>	324,237,222	-	-	12,657,201	200,000,000	117,396,321	55,000,000	<b>385,053,522</b>
46	<b>Wajir</b>	448,002,378	-	-	15,784,997	200,000,000	223,218,356	21,295,000	<b>460,298,353</b>
47	<b>West Pokot</b>	324,215,400	-	-	12,128,484	200,000,000	129,797,341	28,885,000	<b>370,810,825</b>
	<b>GRAND TOTAL</b>	<b>23,273,192,369</b>	<b>4,326,000,000</b>	<b>605,000,000</b>	<b>900,000,000</b>	<b>9,400,000,000</b>	<b>8,269,000,000</b>	<b>2,000,000,000</b>	<b>25,500,000,000</b>

2018

County Allocation of Revenue

15

No. 8

## THIRD SCHEDULE (s. 5(2))

Conditional allocations to County Governments from Loans and Grants from Development Partners in Financial Year 2018/2019  
(Figures are in Kenya Shillings)

County	2017/18 FY				2018/19 FY						
	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K
	<b>Total Loans and Grants</b>	<b>Transforming Health Systems for Universal Care Project (WB)</b>	<b>IDA (World Bank) credit (National Agricultural and Rural Inclusive Growth Project (NARIGP))</b>	<b>IDA (World Bank) - Kenya Climate Smart Agriculture Project (KCSAP)</b>	<b>IDA (World Bank) credit: Kenya Devolution Support Project (KDSP) " Level 1 grant "</b>	<b>IDA (World Bank) credit t: Kenya Urban Support Project(KUSP)</b>	<b>DANIDA Grant (Universal Healthcare in Devolved System Program)</b>	<b>EU Grant (Instruments for Devolution Advice and Support IDEAS)</b>	<b>IDA (World Bank) credit: Water &amp; Sanitation Development Project (WSDP)</b>	<b>IDA (World Bank) credit: Kenya Devolution Support Project (KDSP) " Level 2 grant "**</b>	<b>Total Loans and Grants</b>
Baringo	299,821,230	78,899,347	-	117,000,000	43,729,455	52,360,500	16,706,250	85,000,000	-	-	393,695,552
Bomet	149,391,438	86,405,581	-	117,000,000	44,888,193	168,334,800	17,617,500	-	-	-	434,246,074
Bungoma	298,824,753	100,000,000	140,435,163	-	58,329,310	300,977,100	29,362,500	-	-	-	629,104,073
Busia	155,229,716	86,622,298	-	117,000,000	47,393,422	101,071,500	19,541,250	-	-	-	371,628,470
Elgeyo/Marakwet	142,673,578	50,000,000	-	117,000,000	38,552,919	89,802,100	12,150,000	-	-	-	307,505,019
Embu	137,088,346	50,000,000	140,435,163	-	40,595,727	119,892,100	13,770,000	-	-	-	364,692,990
Garissa	242,544,407	100,000,000	-	150,000,000	47,755,752	233,506,000	22,325,625	-	1,000,000,000	-	1,553,587,377

2018

County Allocation of Revenue

15

No. 8



Homa Bay	247,766,983	85,820,342	140,435,163	-	49,500,526	119,361,500	21,870,000	-	-	-	416,987,531
Isiolo	128,629,328	66,229,830	-	150,000,000	38,668,826	93,968,100	12,656,250	-	-	-	361,523,006
Kajiado	182,819,277	62,478,710	-	117,000,000	45,860,424	265,950,300	19,338,750	-	-	-	510,628,184
Kakamega	259,177,644	100,000,000	-	117,000,000	63,508,830	389,118,800	33,311,250	-	-	-	702,938,880
Kericho	123,263,880	61,507,974	-	117,000,000	44,538,343	256,299,000	17,516,250	-	-	-	496,861,567
Kiambu	171,860,543	50,000,000	140,435,163	-	60,455,156	1,885,993,000	32,400,000	-	-	-	2,169,283,319
Kilifi	393,492,525	100,000,000	140,435,163	-	61,148,106	330,534,500	33,361,875	-	400,000,000	-	1,065,479,644
Kirinyaga	136,198,212	50,000,000	140,435,163	-	41,078,830	71,302,200	14,782,500	-	-	-	317,598,693
Kisii	272,278,253	74,159,514	140,435,163	-	53,938,093	164,053,800	24,907,500	70,000,000	-	-	527,494,070
Kisumu	205,150,974	67,364,355	-	117,000,000	49,642,674	773,573,300	21,971,250	90,000,000	-	-	1,119,551,579
Kitui	344,841,672	100,000,000	140,435,163	-	57,462,594	232,374,200	29,008,125	-	-	-	559,280,082
Kwale	321,582,696	98,175,267	140,435,163	-	50,747,782	50,000,000	24,300,000	45,000,000	400,000,000	-	808,658,212
Laikipia	212,173,539	67,077,728	-	117,000,000	41,121,027	50,000,000	15,086,250	90,000,000	-	-	380,285,005
Lamu	94,106,696	50,000,000	-	150,000,000	33,793,559	50,000,000	8,302,500	-	-	-	292,096,059
Machakos	175,585,978	95,401,875	-	117,000,000	53,423,784	1,018,320,500	24,806,250	-	-	-	1,308,952,409
Makueni	294,396,316	100,000,000	140,435,163	-	50,750,604	136,261,600	22,882,500	45,000,000	-	-	495,329,867
Mandera	283,179,311	100,000,000	-	150,000,000	58,673,488	175,819,500	32,653,125	-	-	-	517,146,113
Marsabit	315,742,158	100,000,000	-	150,000,000	48,985,872	50,000,000	22,072,500	80,000,000	-	-	451,058,372
Meru	4,092,379,277	50,000,000	140,435,163	-	53,939,835	116,890,200	25,818,750	-	-	-	387,083,948
Migori	333,790,711	100,000,000	140,435,163	-	49,609,593	518,367,800	21,667,500	90,000,000	-	-	920,080,056
Mombasa	107,425,868	50,000,000	-	-	53,333,725	-	27,337,500	-	600,000,000	-	730,671,225
Murang'a	175,025,300	50,000,000	140,435,163	-	48,244,593	62,437,600	20,756,250	-	-	-	321,873,606
Nairobi City	2,290,502,230	54,429,184	-	-	83,424,144	-	51,637,500	-	-	-	189,490,828
Nakuru	237,657,424	95,036,352	140,435,163	-	60,282,958	1,084,843,300	31,083,750	-	-	-	1,411,681,523
Nandi	210,116,247	97,229,498	140,435,163	-	44,551,044	177,231,700	17,111,250	-	-	-	476,558,655

Narok	282,870,376	100,000,000	140,435,163	-	49,037,031	74,905,300	21,870,000	-	-	-	386,247,494
Nyamira	149,561,205	50,000,000	140,435,163	-	42,383,765	114,705,300	15,491,250	-	-	-	363,015,478
Nyandarua	166,497,908	50,000,000	-	117,000,000	43,069,316	135,543,400	15,997,500	45,000,000	-	-	406,610,216
Nyeri	92,761,342	50,000,000	-	117,000,000	43,740,998	236,639,100	16,605,000	-	-	-	463,985,098
Samburu	318,897,301	97,143,610	140,435,163	-	39,330,852	50,000,000	12,757,500	70,000,000	-	-	409,667,125
Siaya	160,144,386	56,758,154	-	117,000,000	46,076,429	50,000,000	18,528,750	-	-	-	288,363,333
Taita Taveta	196,900,401	50,000,000	-	117,000,000	39,327,939	50,000,000	13,061,250	90,000,000	400,000,000	-	759,389,189
Tana River	253,251,635	100,000,000	-	150,000,000	44,003,842	50,000,000	17,921,250	80,000,000	-	-	441,925,092
Tharaka-Nithi	100,798,020	50,000,000	-	117,000,000	38,536,081	50,000,000	12,352,500	-	-	-	267,888,581
Trans Nzoia	230,131,937	100,000,000	140,435,163	-	46,456,661	299,106,900	18,933,750	-	-	-	604,932,474
Turkana	342,211,436	100,000,000	140,435,163	-	65,446,016	95,023,200	33,766,875	-	-	-	434,671,254
Uasin-Gishu	214,773,880	81,893,450	-	117,000,000	46,739,163	630,147,800	19,136,250	45,000,000	-	-	939,916,663
Vihiga	196,636,664	73,956,778	140,435,163	-	41,604,116	250,950,700	14,782,500	-	-	-	521,729,257
Wajir	353,279,800	100,000,000	-	150,000,000	53,401,112	165,643,500	27,286,875	45,000,000	1,000,000,000	-	1,541,331,487
West Pokot	314,393,341	100,000,000	-	117,000,000	42,917,546	73,392,300	15,896,250	70,000,000	-	-	419,206,096
<b>Total</b>	<b>20,407,826,143</b>	<b>3,636,589,847</b>	<b>2,949,138,423</b>	<b>3,039,000,000</b>	<b>2,300,000,000</b>	<b>11,464,702,500</b>	<b>1,012,500,000</b>	<b>1,040,000,000</b>	<b>3,800,000,000</b>	<b>4,000,000,000</b>	<b>33,241,930,770</b>

\*The KP ("Level 2") grant is to be allocated among county governments on the basis of the criteria to be determined in accordance with the provisions of Section 5(2)(i) of the County Allocation of Revenue Act, 2018

**FOURTH SCHEDULE (s. 6)****County Government Budget Ceilings on Recurrent Expenditure in Financial Year 2018/2019 (Figures are in Kenya Shillings)**

	County	County Executive Recurrent Expenditure Ceilings for FY 2018/19		County Assembly Recurrent Expenditure Ceilings for FY 2018/19	
		2017/18	2018/19	FY 2017/18	FY 2018/19
1	Baringo	552,102,186	571,077,976	597,216,746	745,949,448
2	Bomet	535,190,257	553,757,614	509,765,837	593,549,397
3	Bungoma	602,837,969	623,039,058	755,249,331	830,129,329
4	Busia	569,014,114	588,398,337	626,631,094	728,502,747
5	Elgeyo - Marakwet	518,278,330	536,437,254	472,435,996	566,844,007
6	Embu	518,278,330	536,437,254	485,937,461	568,744,226
7	Garissa	552,102,186	571,077,976	648,074,550	747,191,067
8	Homa-Bay	585,926,041	605,718,697	730,589,778	837,888,910
9	Isiolo	449,417,832	466,512,829	388,553,640	415,766,822
10	Kajiado	511,832,496	530,235,145	561,789,458	656,834,585
11	Kakamega	653,573,752	675,000,140	883,457,978	1,061,364,590
12	Kericho	552,102,186	571,077,976	585,082,155	680,496,881
13	Kiambu	653,573,752	675,000,140	889,745,034	1,072,824,374
14	Kilifi	569,014,114	588,398,337	638,942,332	753,514,171
15	Kirinyaga	506,599,449	524,676,019	490,547,175	556,734,809
16	Kisii	602,837,969	623,039,058	779,851,723	907,969,871
17	Kisumu	569,014,114	588,398,337	656,616,804	684,802,036
18	Kitui	585,926,041	605,718,697	727,297,161	811,797,246
19	Kwale	518,278,330	536,437,254	491,804,086	584,760,053
20	Laikipia	478,008,640	495,594,424	403,586,936	441,560,603
21	Lamu	449,417,832	466,512,829	357,441,657	404,937,595
22	Machakos	585,926,041	605,718,697	710,670,184	831,776,339
23	Makueni	552,102,186	571,077,976	623,097,274	746,360,207
24	Mandera	561,097,207	580,289,418	708,469,750	728,474,208
25	Marsabit	518,278,330	536,437,254	559,260,215	597,578,513
26	Meru	602,837,969	623,039,058	831,034,732	925,216,546
27	Migori	585,926,041	605,718,697	736,791,733	828,127,065
28	Mombasa	552,102,186	571,077,976	611,938,336	646,914,950
29	Murang'a	569,014,114	588,398,337	613,746,528	724,534,618
30	Nairobi City	738,133,392	761,601,944	1,293,426,918	1,386,671,700
31	Nakuru	636,661,824	657,679,779	813,963,353	969,538,825
32	Nandi	552,102,186	571,077,976	593,045,251	631,178,919

	County	County Executive Recurrent Expenditure Ceilings for FY 2018/19		County Assembly Recurrent Expenditure Ceilings for FY 2018/19	
		2017/18	2018/19	FY 2017/18	FY 2018/19
33	Narok	552,102,186	571,077,976	601,710,917	708,556,511
34	Nyamira	518,278,330	536,437,254	485,084,189	587,432,863
35	Nyandarua	535,190,257	553,757,614	555,137,541	623,474,296
36	Nyeri	552,102,186	571,077,976	586,007,599	659,447,249
37	Samburu	466,329,759	483,833,189	419,035,586	474,065,548
38	Siaya	552,102,186	571,077,976	592,664,559	648,656,207
39	Taita - Taveta	518,278,330	536,437,254	521,642,011	585,350,779
40	Tana River	489,687,521	507,355,659	454,495,177	472,819,158
41	Tharaka-Nithi	478,008,640	495,594,424	384,283,351	424,689,934
42	Trans Nzoia	535,190,257	553,757,614	530,452,425	614,078,431
43	Turkana	552,102,186	571,077,976	764,435,401	743,352,347
44	Uasin Gishu	552,102,186	571,077,976	568,747,182	671,972,798
45	Vihiga	535,190,257	553,757,614	530,154,162	607,253,791
46	Wajir	543,107,164	561,866,534	643,968,360	719,759,837
47	West Pokot	518,278,330	536,437,254	483,519,537	573,674,197
	<b>Total Ceilings</b>	<b>25,885,557,171</b>	<b>26,779,286,753</b>	<b>28,897,399,203</b>	<b>32,783,118,606</b>