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THE COUNTY ALLOCATION OF REVENUE ACT

No. 23 of 2017

Date of Assent: 6th July, 2017

Date of Commencement: 27th July, 2017

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THE COUNTY ALLOCATION OF REVENUE ACT

AN ACT of Parliament to provide for the equitable allocation of revenue raised nationally among the county governments for the 2017/2018 financial year and 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, 2017.

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” 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 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 2017/2018;
- (b) provide, pursuant to Article 187(2) and 202 (2) of the Constitution, for conditional allocations for the financial year 2017/2018; and
- (c) facilitate the transfer of allocations made to counties under this Act from the Consolidated Fund to the respective County Revenue Funds.

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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 2017/2018 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 2017/2018 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 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 D of the Second Schedule;
- (d) conditional allocations to compensate county health facilities for forgone 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.

No. 23

(2) Conditional allocations financed by proceeds of loans or grants from development partners to each county government for the financial year 2017/2018 shall be as set out in Column I of the Third Schedule, comprising of—

- (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 World Bank for Kenya Devolution Support Programme (KDSP)- level 1 known as KDSP Capacity Building (“level 1” + Fy 2016/17 allocation) Grant 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.
- (d) Conditional allocation financed by a loan from World Bank for transforming health systems for universal care project as set out in Column E of the Third Schedule;
- (e) Conditional allocation financed by a loan from World Bank for National Agricultural and Rural Inclusive Growth Project as set out in Column F of the Third Schedule;
- (f) Conditional allocation financed by a grant from DANIDA for universal healthcare in devolved system program as set out in Column G of the Third Schedule;
- (g) Conditional allocation financed by a grant from EU for instruments for devolution advice and support as set out in Column H of the Third Schedule;

(3) 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 shall be allocated among county government on the basis of a criteria which shall be determined as follows:

- (a) 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 2017/2018.

- (b) the allocation to the eligible county governments shall be on the basis of the criteria comprising of the performance score determined in paragraph (a) above and the Revenue sharing formula approved by Parliament in accordance with Article 217 of the Constitution.
- (c) the Cabinet Secretary shall publish in the Kenya Gazette the allocations determined in terms of paragraph (b) above.

(4) 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.

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(5) 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 line with Article 187 of the Constitution.

(6) A county governments' allocation under subsection (2) (a) and (b) 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, provided 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 county government and submitted to the county assembly for approval.

(7) 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.

6. The budget ceilings for recurrent expenditure for county governments for the financial year 2017/2018 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.

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, 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

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by the Board, in the format prescribed by the National Treasury.

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, 2012 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.

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

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.

13. For the avoidance of doubt the allocation of the equitable share of revenue to the county governments under Section 4 shall be 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.

Clarification of revenue sharing formula to apply

FIRST SCHEDULE

(s. 4(1))

Allocation of Each County Governments' Equitable Share of Revenue Raised Nationally, Financial Year 2017/2018

No.	County	2016/2017		2017/2018	
		Allocation Ratio*	KSh.	Allocation Ratio**	KSh.
		Column A	Column B	Column C	Column D
1	Baringo	1.71%	4,791,438,190	1.65%	4,983,000,000
2	Bomet	1.81%	5,078,797,925	1.74%	5,254,800,000
3	Bungoma	2.95%	8,282,207,063	2.90%	8,758,000,000
4	Busia	2.09%	5,870,097,209	1.93%	5,828,600,000
5	Elgeyo/Marakwet	1.26%	3,528,847,275	1.20%	3,624,000,000
6	Embu	1.48%	4,141,186,056	1.36%	4,107,200,000
7	Garissa	2.22%	6,227,726,513	2.21%	6,659,100,000
8	Homa Bay	2.17%	6,080,193,774	2.16%	6,523,200,000
9	Isiolo	1.18%	3,298,073,210	1.25%	3,775,000,000
10	Kajiado	1.70%	4,761,279,539	1.91%	5,768,200,000
11	Kakamega	3.43%	9,612,093,313	3.29%	9,935,800,000
12	Kericho	1.73%	4,861,021,577	1.73%	5,224,600,000
13	Kiambu	2.87%	8,053,256,819	3.20%	9,664,000,000
14	Kilifi	2.86%	8,029,167,703	3.30%	9,950,900,000
15	Kirinyaga	1.36%	3,817,781,963	1.46%	4,409,200,000
16	Kisii	2.73%	7,654,114,597	2.46%	7,429,200,000
17	Kisumu	2.19%	6,130,158,037	2.17%	6,553,400,000
18	Kitui	2.80%	7,841,480,359	2.87%	8,652,300,000
19	Kwale	1.97%	5,530,693,069	2.40%	7,248,000,000
20	Lakipia	1.33%	3,722,107,269	1.49%	4,499,800,000
21	Lamu	0.79%	2,214,008,743	0.82%	2,476,400,000
22	Machakos	2.61%	7,303,463,454	2.45%	7,399,000,000
23	Makueni	2.30%	6,441,351,588	2.26%	6,825,200,000
24	Mandera	3.45%	9,663,318,677	3.23%	9,739,500,000
25	Marsabit	2.00%	5,599,495,638	2.18%	6,583,600,000
26	Meru	2.50%	7,006,680,257	2.55%	7,701,000,000
27	Migori	2.25%	6,298,037,918	2.14%	6,462,800,000
28	Mombasa	2.00%	5,608,593,922	2.70%	8,154,000,000
29	Murang'a	2.06%	5,779,189,434	2.05%	6,191,000,000
30	Nairobi	5.00%	14,023,506,892	5.10%	15,402,000,000
31	Nakuru	3.12%	8,757,624,645	3.07%	9,271,400,000
32	Nandi	1.83%	5,130,819,903	1.69%	5,103,800,000
33	Narok	2.04%	5,705,712,796	2.16%	6,523,200,000
34	Nyamira	1.60%	4,482,799,531	1.53%	4,620,600,000
35	Nyandarua	1.66%	4,647,384,382	1.58%	4,771,600,000
36	Nyeri	1.71%	4,800,764,767	1.64%	4,952,800,000
37	Samburu	1.37%	3,832,957,535	1.26%	3,805,200,000
38	Siaya	1.92%	5,389,991,057	1.83%	5,526,600,000

No.	County	2016/2017		2017/2018	
		Allocation Ratio*	KSh.	Allocation Ratio**	KSh.
		Column A	Column B	Column C	Column D
39	Taita	1.27%	3,571,066,305	1.29%	3,895,800,000
40	Tana River	1.53%	4,299,401,839	1.77%	5,345,400,000
41	Tharaka-Nithi	1.21%	3,385,474,466	1.22%	3,684,400,000
42	Trans Nzoia	1.96%	5,502,547,171	1.87%	5,647,400,000
43	Turkana	4.03%	11,307,010,771	3.34%	10,071,700,000
44	Uasin Gishu	2.00%	5,601,025,717	1.89%	5,707,800,000
45	Vihiga	1.49%	4,177,302,901	1.46%	4,409,200,000
46	Wajir	2.78%	7,804,219,087	2.70%	8,138,900,000
47	West Pokot	1.66%	4,654,529,143	1.57%	4,741,400,000
		100.00%	280,300,000,000	100.00%	302,000,000,000

* Allocation ratio used in 2016/2017 was based on the first generation formula

** Allocation ratio used in 2017/2018 was based on the second generation formula approved by the Senate on 20th April 2016 and took into account the published 2009 Census results for Garissa, Wajir and Mandera counties.

SECOND SCHEDULE

(s. 5(1))

Conditional allocations to County Governments from National Government Revenue in Financial Year 2017/2018 (Figures are in Kenya Shillings)

	County	FY 2016/2017	FY 2017/2018						
		Total Conditional Grants from the National Government Revenue	Conditional Grants to Level-5 Hospitals	Supplement for construction of county headquarters	Conditional Allocation for Development of Youth Polytechnics*	Conditional Grant-Compensation for User Fee Foregone	Conditional Grant-Leasing of Medical Equipment	Conditional Grant- Road Maintenance Fuel Levy	Total Conditional Grants from the National Government Revenue
		Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H
1	Baringo	247,398,231	-	-	35,239,276	13,191,000	95,744,681	189,199,286	333,374,243
2	Bomet	249,230,239	-	-	45,149,112	16,713,356	95,744,681	200,546,244	358,153,393
3	Bungoma	445,853,234	-	-	76,276,625	32,837,307	95,744,681	327,025,699	531,884,312
4	Busia	295,321,032	-	-	63,706,036	16,934,085	95,744,681	231,792,232	408,177,033
5	Elgeyo/Marakwet	209,149,840	-	-	37,641,245	8,788,919	95,744,681	139,343,420	281,518,265
6	Embu	511,841,166	301,040,462	-	40,907,922	10,724,225	95,744,681	163,522,813	611,940,103
7	Garissa	586,657,085	344,739,884	-	27,909,841	12,964,636	95,744,681	245,913,933	727,272,975
8	Homa Bay	340,520,062	-	-	52,958,942	22,185,346	95,744,681	240,088,313	410,977,282
9	Isiolo	172,115,898	-	121,000,000	26,166,698	3,472,461	95,744,681	130,230,858	376,614,697
10	Kajiado	239,970,891	-	-	26,990,230	16,955,365	95,744,681	188,008,411	327,698,687
11	Kakamega	906,172,077	427,283,237	-	28,060,821	37,789,290	95,744,681	379,552,256	968,430,285
12	Kericho	278,075,722	-	-	35,747,121	18,048,789	95,744,681	191,946,921	341,487,512
13	Kiambu	869,840,936	412,716,763	-	60,096,220	34,671,542	95,744,681	317,998,559	921,227,765
14	Kilifi	427,175,164	-	-	67,906,049	25,969,864	95,744,681	317,047,351	506,667,945
15	Kirinyaga	211,419,707	-	-	37,339,283	11,282,570	95,744,681	150,752,571	295,119,105
16	Kisii	806,118,433	417,572,254	-	29,817,690	26,138,997	95,744,681	302,237,646	871,511,268
17	Kisumu	681,249,588	369,017,341	-	28,472,587	21,299,489	95,744,681	242,061,249	756,595,347
18	Kitui	293,741,405	-	-	67,576,636	22,499,906	95,744,681	309,636,150	495,457,373
19	Kwale	315,507,017	-	-	43,762,833	15,209,593	95,744,681	218,390,206	373,107,313

No. 23

County Allocation of Revenue

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2017

		FY 2016/2017		FY 2017/2018					
	County	Total Conditional Grants from the National Government Revenue	Conditional Grants to Level-5 Hospitals	Supplement for construction of county headquarters	Conditional Allocation for Development of Youth Polytechnics*	Conditional Grant-Compensation for User Fee Foregone	Conditional Grant-Leasing of Medical Equipment	Conditional Grant- Road Maintenance Fuel Levy	Total Conditional Grants from the National Government Revenue
		Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H
20	Laikipia	224,217,040	-	-	33,358,878	9,968,208	95,744,681	146,974,666	286,046,433
21	Lamu	247,617,538	-	121,000,000	31,780,441	2,451,034	95,744,681	87,424,448	338,400,604
22	Machakos	703,521,230	383,583,815	-	65,957,023	24,129,039	95,744,681	288,391,503	857,806,061
23	Makueni	297,862,274	-	-	64,131,527	19,435,760	95,744,681	254,349,334	433,661,302
24	Mandera	315,078,397	-	-	29,831,415	25,474,920	95,744,681	381,574,994	532,626,010
25	Marsabit	213,750,227	-	-	29,598,081	6,643,714	95,744,681	221,107,010	353,093,486
26	Meru	706,272,310	373,872,832	-	58,668,764	31,648,428	95,744,681	276,672,439	836,607,144
27	Migori	386,744,511	-	-	47,015,785	21,655,884	95,744,681	248,690,316	413,106,666
28	Mombasa	701,099,704	388,439,306	-	30,586,320	23,385,934	95,744,681	221,466,275	759,622,516
29	Murang'a	284,119,733	-	-	84,088,455	20,138,691	95,744,681	228,202,572	428,174,399
30	Nairobi	590,993,985	-	-	30,654,947	79,423,251	95,744,681	553,745,527	759,568,406
31	Nakuru	840,874,682	373,872,832	-	35,431,434	38,723,265	95,744,681	345,811,895	889,584,107
32	Nandi	260,830,907	-	-	29,282,394	18,086,363	95,744,681	202,600,435	345,713,873
33	Narok	273,673,815	-	-	31,464,754	20,595,297	95,744,681	225,301,202	373,105,934
34	Nyamira	258,376,249	-	-	83,704,140	13,175,221	95,744,681	177,012,086	369,636,128
35	Nyandarua	226,788,828	-	121,000,000	46,590,293	12,735,922	95,744,681	183,511,039	459,581,935
36	Nyeri	641,510,955	407,861,272	-	42,211,848	13,701,379	95,744,681	189,567,564	749,086,744
37	Samburu	176,911,952	-	-	25,356,891	5,235,578	95,744,681	151,365,222	277,702,372
38	Siaya	310,178,291	-	-	40,647,137	18,194,808	95,744,681	212,834,314	367,420,940
39	Taita/Taveta	194,904,811	-	-	49,747,167	5,296,305	95,744,681	141,010,523	291,798,675
40	Tana River	292,735,592	-	121,000,000	27,360,819	5,682,537	95,744,681	169,770,271	419,558,308
41	Tharaka- Nithi	186,035,373	-	121,000,000	38,121,638	8,218,119	95,744,681	133,682,063	396,766,501
42	Trans Nzoia	276,793,229	-	-	39,109,877	21,304,915	95,744,681	217,278,809	373,438,282

2017

County Allocation of Revenue

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No. 23

	County	FY 2016/2017	FY 2017/2018						
		Total Conditional Grants from the National Government Revenue	Conditional Grants to Level-5 Hospitals	Supplement for construction of county headquarters	Conditional Allocation for Development of Youth Polytechnics*	Conditional Grant-Compensation for User Fee Foregone	Conditional Grant-Leasing of Medical Equipment	Conditional Grant- Road Maintenance Fuel Levy	Total Conditional Grants from the National Government Revenue
		Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H
43	Turkana	327,563,586	-	-	26,358,855	25,634,941	95,744,681	446,479,380	594,217,857
44	Uasin Gishu	244,752,303	-	-	35,472,610	20,813,065	95,744,681	221,167,426	373,197,782
45	Vihiga	239,401,487	-	-	50,886,386	12,657,201	95,744,681	164,948,954	324,237,222
46	Wajir	287,241,974	-	-	28,307,881	15,784,997	95,744,681	308,164,819	448,002,378
47	West Pokot	230,628,275	-	-	32,549,071	12,128,484	95,744,681	183,793,164	324,215,400
	GRAND TOTAL	18,027,836,984	4,200,000,000	605,000,000	2,000,000,000	900,000,000	4,500,000,000	11,068,192,369	23,273,192,369

* Distribution is as proposed by the National Treasury

THIRD SCHEDULE (s. 5(2))

Conditional allocations to County Governments from Loans and Grants from Development Partners in Financial Year 2017/2018 (Figures are in Kenya Shillings)

		FY 2016/17	2017/18							
County	Conditional Allocation-Loans and Grants	World Bank Loan Supplement to financing of County Health facilities	KDSP (Level 1 Grant + FY2016/17 allocation)	Conditional Allocation-Other Loans & Grants	World Bank loan for Transforming Health Systems for Universal Care Project	World Bank loan for National Agricultural and Inclusive Growth Project	DANIDA Grant for Universal Healthcare in Devolved System Program	EU Grant for Instrument for Devolution Advice and Support	Total Conditional Allocations from Loans & Grants from the National Government Revenue	
	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	
1	Baringo	90,746,278	94,210,000	40,839,509	31,707,536	54,243,300		12,820,885	66,000,000	299,821,230
2	Bomet	8,810,000	-	41,921,669	34,476,134	59,403,836		13,589,799		149,391,438
3	Bungoma	7,375,000	-	54,474,504	62,188,798	110,000,000	50,000,000	22,161,451		298,824,753
4	Busia	6,495,000	-	44,261,335	35,708,401	59,552,830		15,707,150		155,229,716
5	Elgeyo/Marakwet	67,332,570	47,990,000	36,005,074	18,956,694	30,279,354		9,442,456		142,673,578
6	Embu	6,875,000	-	37,912,879	16,094,521	22,000,000	50,000,000	11,080,946		137,088,346
7	Garissa	50,131,467	38,645,000	44,599,720	50,874,733	91,760,862		16,664,092		242,544,407
8	Homa Bay	12,385,000	-	46,229,187	76,266,986	59,001,485	50,000,000	16,269,325		247,766,983
9	Isiolo	26,232,373	12,607,500	36,113,321	25,550,546	45,533,008		8,824,953		128,629,328
10	Kajiado	149,526,341	37,645,000	42,829,648	33,670,568	42,954,113		25,719,948		182,819,277
11	Kakamega	11,750,000	-	59,311,725	64,145,971	110,000,000		25,719,948		259,177,644
12	Kericho	9,965,000	-	41,594,940	26,375,133	42,286,732		13,007,075		123,263,880
13	Kiambu	9,600,000	-	56,459,859	21,851,856	22,000,000	50,000,000	21,548,828		171,860,543
14	Kilifi	122,422,642	96,840,000	57,107,014	74,392,884	93,668,256	50,000,000	21,484,371		393,492,525
15	Kirinyanga	6,385,000	-	38,364,055	15,618,572	22,000,000	50,000,000	10,215,585		136,198,212
16	Kisii	11,475,000	-	50,373,489	34,439,292	50,984,665	50,000,000	20,480,807	66,000,000	272,278,253

		FY 2016/17	2017/18							
County	Conditional Allocation-Loans and Grants	World Bank Loan Supplement financing of County Health facilities	to KDSP (Level 1 Grant + FY2016/17 allocation)	Conditional Allocation-Other Loans & Grants	World Bank loan for Transforming Health Systems for Universal Care Project	World Bank loan for National Agricultural and Rural Inclusive Growth Project	DANIDA Grant for Universal Healthcare in Devolved System Program	EU Grant for Instrument for Devolution Advice and Support	Total Conditional Allocations from Loans & Grants from the National Government Revenue	
	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	
17	Kisumu	38,290,000	-	46,361,941	30,073,021	46,312,993		16,403,019	66,000,000	205,150,974
18	Kitui	150,020,244	58,210,000	53,665,066	58,554,018	103,430,429	50,000,000	20,982,159		344,841,672
19	Kwale	88,976,289	37,075,000	47,394,016	38,819,208	67,495,496	50,000,000	14,738,976	66,000,000	321,582,696
20	Lakipia	65,814,676	25,255,000	38,403,464	26,439,559	46,115,937		9,959,579	66,000,000	212,173,539
21	Lamu	18,348,378	11,785,000	31,560,246	16,251,730	28,585,496		5,924,224		94,106,696
22	Machakos	13,350,000	-	49,893,169	40,561,482	65,588,789		19,542,538		175,585,978
23	Makueni	12,065,000	-	47,396,651	42,068,488	71,695,469	50,000,000	17,235,708	66,000,000	294,396,316
24	Mandera	49,787,798	28,305,000	54,795,936	64,221,359	110,000,000		25,857,016		283,179,311
25	Marsabit	42,302,134	36,800,000	45,748,545	54,542,188	101,892,430		14,958,995	61,800,000	315,742,158
26	Meru	1,710,295,000	-	50,375,116	3,943,731,665	29,524,087	50,000,000	18,748,409		4,092,379,277
27	Migori	148,440,725	40,625,000	46,330,994	41,991,777	71,990,710	50,000,000	16,852,230	66,000,000	333,790,711
28	Mombasa	19,150,000	-	49,809,062	18,990,114	23,619,270		15,007,422		107,425,868
29	Muranga	12,405,000	-	45,056,255	42,505,145	22,000,000	50,000,000	15,463,900		175,025,300
30	Nairobi	373,900,000	-	77,910,897	2,137,647,302	37,420,064		37,523,967		2,290,502,230
31	Nakuru	12,630,000	-	56,299,041	42,587,323	65,337,491	50,000,000	23,433,569		237,657,424
32	Nandi	9,155,000	-	41,606,801	37,935,168	66,845,279	50,000,000	13,728,999		210,116,247
33	Narok	90,146,403	41,780,000	45,796,323	46,406,308	83,620,453	50,000,000	15,267,292		282,870,376
34	Nyamira	11,960,000	-	39,582,751	19,530,441	28,452,981	50,000,000	11,995,032		149,561,205
35	Nyandarua	9,430,000	-	40,222,996	25,839,485	22,000,000		12,435,427	66,000,000	166,497,908
36	Nyeri	11,465,000	-	40,850,289	17,065,212	22,000,000		12,845,841		92,761,342
37	Samburu	35,343,554	53,125,000	36,731,596	35,998,283	66,786,231	50,000,000	10,256,191	66,000,000	318,897,301
38	Siaya	13,765,000	-	43,031,378	63,669,291	39,021,230		14,422,487		160,144,386

		FY 2016/17	2017/18							
	County	Conditional Allocation-Loans and Grants	World Bank Loan Supplement to County Health facilities	KDSP (Level 1 Grant + allocation)	Conditional Allocation-Other Loans & Grants	World Bank loan for Transforming Health Systems for Universal Care Project	World Bank loan for National Agricultural and Rural Inclusive Growth Project	DANIDA Grant for Universal Healthcare in Devolved System Program	EU Grant for Instrument for Devolution Advice and Support	Total Conditional Allocations from Loans & Grants from the National Government Revenue
		Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I
39	Taita Taveta	43,439,216	31,797,500	36,728,875	20,118,958	32,699,643		9,555,425	66,000,000	196,900,401
40	Tana River	28,819,105	24,725,000	41,095,762	38,702,117	71,224,457		11,504,299	66,000,000	253,251,635
41	Tharaka Nithi	50,819,343	18,767,500	35,989,349	14,982,351	22,000,000		9,058,820		100,798,020
42	Tranzoia	5,665,000	-	43,386,482	43,699,195	78,322,596	50,000,000	14,723,664		230,131,937
43	Turkana	73,293,982	24,195,000	61,120,888	66,640,356	110,000,000	50,000,000	30,255,192		342,211,436
44	Uasin Gishu	8,660,000	-	43,650,314	33,834,647	56,301,747		14,987,172	66,000,000	214,773,880
45	Vihiga	7,085,000	-	38,854,627	45,759,166	50,845,284	50,000,000	11,177,587		196,636,664
46	Wajir	56,211,458	45,040,000	49,871,995	61,485,350	110,000,000		20,882,455	66,000,000	353,279,800
47	West Pokot	62,139,761	67,985,000	40,081,255	44,669,544	83,202,997		12,454,545	66,000,000	314,393,341
	GRAND TOTAL	3,870,679,737	873,407,500	2,148,000,009	7,837,638,872	2,750,000,000	1,050,000,000	762,979,758	985,800,000	16,407,826,139

FOURTH SCHEDULE

(s. 6)

County Government Budget Ceilings on Recurrent Expenditure in Financial Year 2017/2018 (Figures are in Kenya Shillings)

	County	County Assembly		County Executive	
		2016/2017	2017/2018	2016/2017	2017/2018
		Column A	Column B	Column C	Column D
1	Baringo	593,775,560	597,216,746	445,615,976	552,102,186
2	Bomet	519,252,421	509,765,837	425,340,578	535,190,257
3	Bungoma	757,493,453	755,249,331	506,442,170	602,837,969
4	Busia	633,726,033	626,631,094	465,891,374	569,014,114
5	Elgeyo/Marakwet	467,089,372	472,435,996	405,065,180	518,278,330
6	Embu	489,549,517	485,937,461	405,065,180	518,278,330
7	Garissa	653,969,239	648,074,550	445,615,976	552,102,186
8	Homa Bay	742,060,265	730,589,778	486,166,772	585,926,041
9	Isiolo	377,924,581	388,553,640	317,997,003	449,417,832
10	Kajiado	569,310,891	561,789,458	394,328,991	511,832,496
11	Kakamega	899,913,088	883,457,978	567,268,364	653,573,752
12	Kericho	592,298,695	585,082,155	445,615,976	552,102,186
13	Kiambu	906,245,126	889,745,034	567,268,364	653,573,752
14	Kilifi	644,923,317	638,942,332	465,891,374	569,014,114
15	Kirinyaga	480,465,015	490,547,175	389,559,386	506,599,449
16	Kisii	795,788,862	779,851,723	506,442,170	602,837,969
17	Kisumu	654,621,594	656,616,804	465,891,374	569,014,114
18	Kitui	729,738,749	727,297,161	486,166,772	585,926,041
19	Kwale	495,317,266	491,804,086	405,065,180	518,278,330
20	Lakipta	391,467,065	403,586,936	353,778,195	478,008,640
21	Lamu	347,758,306	357,441,657	317,997,003	449,417,832
22	Machakos	717,783,256	710,670,184	486,166,772	585,926,041
23	Makueni	628,398,530	623,097,274	445,615,976	552,102,186
24	Mandera	700,168,112	708,469,750	456,425,252	561,097,207
25	Marsabit	561,636,493	559,260,215	405,065,180	518,278,330
26	Meru	839,515,604	831,034,732	506,442,170	602,837,969
27	Migori	748,308,634	736,791,733	486,166,772	585,926,041
28	Mombasa	618,543,360	611,938,336	445,615,976	552,102,186
29	Murang'a	620,552,243	613,746,528	465,891,374	569,014,114
30	Nairobi	1,320,604,504	1,293,426,918	668,645,354	738,133,392
31	Nakuru	822,183,269	813,963,353	546,992,966	636,661,824
32	Nandi	600,288,748	593,045,251	445,615,976	552,102,186
33	Narok	608,647,196	601,710,917	445,615,976	552,102,186
34	Nyamira	488,710,625	485,084,189	405,065,180	518,278,330
35	Nyandarua	562,892,769	555,137,541	425,340,578	535,190,257
36	Nyeri	593,206,457	586,007,599	445,615,976	552,102,186
37	Samburu	407,808,782	419,035,586	338,272,401	466,329,759
38	Siaya	599,914,472	592,664,559	445,615,976	552,102,186
39	Taita Taveta	524,763,967	521,642,011	405,065,180	518,278,330
40	Tana River	442,442,874	454,495,177	369,283,988	489,687,521
41	Tharaka-Nithi	373,749,361	384,283,351	353,778,195	478,008,640
42	Trans Nzoia	534,271,010	530,452,425	425,340,578	535,190,257
43	Turkana	764,331,379	764,435,401	445,615,976	552,102,186

2017

County Allocation of Revenue

No. 23

	County	County Assembly		County Executive	
		2016/2017	2017/2018	2016/2017	2017/2018
		Column A	Column B	Column C	Column D
44	Uasin Gishu	571,448,098	568,747,182	445,615,976	552,102,186
45	Vihiga	533,773,279	530,154,162	425,340,578	535,190,257
46	Wajir	645,131,099	643,968,360	434,806,700	543,107,164
47	West Pokot	488,707,104	483,519,537	405,065,180	518,278,330
	GRAND TOTAL	29,060,469,640	28,897,399,203	20,842,555,564	25,885,557,171