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THE COUNTY ALLOCATION OF REVENUE ACT, 2015

AN ACT of Parliament to provide for the equitable allocation of revenue raised nationally among the county governments for the 2015/16 financial year and the responsibilities of the national and the 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, 2015.

Short title.

2. In this Act—

Interpretation.

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

“conditional additional 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, 2011;

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, 2012.

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 2015/16;
- (b) provide, pursuant to Article 187(2) and 202(2) of the Constitution, for conditional allocations for the financial year 2015/16; 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 2015/2016 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 terms of section 17 of the Public Finance Management Act.

No. 18 of 2012.

5. (1) Conditional additional allocations from national government revenue to each county government for the financial year 2015/16 shall be as set out in Column F of the Second Schedule, comprising —

Conditional allocations to county governments.

- (a) conditional allocations for level 5 hospitals as set out in Column A of the Second Schedule;
 - (b) conditional allocations for free maternal health care as set out in Column B of the Second Schedule;
 - (c) conditional allocations to compensate county health facilities for forgone user fees revenue as set out in Column C of the Second Schedule;
 - (d) conditional allocations for leasing of medical equipment as set out in Column D of the Second Schedule; and
 - (e) conditional allocations from the Road Maintenance Fuel Levy Fund for the repair and maintenance of county roads as set out in Column E of the Second Schedule.
- (2) Conditional additional allocations financed by proceeds of loans or grants from development partners to each county government for the financial year 2015/16 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) A county governments allocation under subsection (1) (a), (b), (c) and (e) 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, 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.

(4) The county governments' allocations under subsection (1) (d) 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.

(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, 2012, 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.

(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 2015/16 shall take effect in the next financial year, 2016/17.

6. The budget ceilings for the recurrent expenditure for each county government for the financial year 2015/16 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, 2012.

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 additional 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

No. 18 of 2012.

Standards Board or, in the absence of 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 sub-section (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 wasteful expenditure referred to in sub-section (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, 2012.

No. 18 of 2012.

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, 2012.

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.

13. For the avoidance of doubt, the allocation of the equitable share of revenue to the county governments under section 4 of this Act shall be in accordance with the first 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 2015/16**

No.	County	FY 2014/15		FY 2015/16	
		Allocation Ratio	KSh.	Allocation Ratio	Ksh.
		Column A	Column B	Column C	Column D
1	Baringo	1.71%	3,874,517,946	1.71%	4,440,576,026
2	Bomet	1.81%	4,106,886,684	1.81%	4,706,893,298
3	Bungoma	3.25%	7,373,210,075	2.95%	7,675,726,962
4	Busia	1.80%	4,070,818,775	2.09%	5,440,247,944
5	Elgeyo/Marakwet	1.26%	2,853,544,500	1.26%	3,270,440,729
6	Embu	1.48%	3,348,702,217	1.48%	3,837,939,840
7	Garissa	2.22%	5,035,948,953	2.22%	5,771,689,408
8	Homa Bay	2.17%	4,916,649,022	2.17%	5,634,960,034
9	Isiolo	1.18%	2,666,932,836	1.18%	3,056,565,534
10	Kajiado	1.70%	3,850,130,647	1.70%	4,412,625,800
11	Kakamega	3.43%	7,772,661,685	3.43%	8,908,229,519
12	Kericho	1.73%	3,930,785,411	1.73%	4,505,064,038
13	Kiambu	2.87%	6,512,134,109	2.87%	7,463,541,789
14	Kilifi	2.86%	6,492,654,840	2.86%	7,441,216,645
15	Kirinyaga	1.36%	3,087,186,799	1.36%	3,538,217,626
16	Kisii	2.73%	6,189,374,294	2.73%	7,093,627,514
17	Kisumu	2.19%	4,957,051,804	2.19%	5,681,265,569
18	Kitui	2.80%	6,340,884,546	2.80%	7,267,273,063
19	Kwale	1.97%	4,472,304,285	1.97%	5,125,697,562
20	Laikipia	1.33%	3,009,821,026	1.33%	3,449,548,893
21	Lamu	0.79%	1,790,321,875	0.79%	2,051,883,746
22	Machakos	2.61%	5,905,825,995	2.61%	6,768,653,467
23	Makueni	2.30%	5,208,693,368	2.30%	5,969,671,381
24	Mandera	3.45%	7,814,084,236	3.45%	8,955,703,809
25	Marsabit	2.00%	4,527,940,355	2.00%	5,189,461,933
26	Meru	2.50%	5,665,837,128	2.50%	6,493,602,784
27	Migori	2.25%	5,092,805,117	2.25%	5,836,852,127
28	Mombasa	2.00%	4,535,297,533	2.00%	5,197,893,978
29	Muranga	2.06%	4,673,246,797	2.06%	5,355,997,309
30	Nairobi	5.00%	11,339,878,958	5.00%	12,996,608,958
31	Nakuru	3.12%	7,081,709,604	3.12%	8,116,330,943
32	Nandi	1.83%	4,148,953,404	1.83%	4,755,105,868
33	Narok	2.04%	4,613,831,118	2.04%	5,287,901,138
34	Nyamira	1.60%	3,624,942,354	1.60%	4,154,538,019
35	Nyandarua	1.66%	3,758,031,195	1.66%	4,307,070,831
36	Nyeri	1.71%	3,882,059,730	1.71%	4,449,219,647
37	Samburu	1.37%	3,099,458,277	1.37%	3,552,281,938
38	Siaya	1.92%	4,358,527,909	1.92%	4,995,298,722
39	Taita Taveta	1.27%	2,887,684,227	1.27%	3,309,568,191
40	Tana River	1.53%	3,476,640,816	1.53%	3,984,569,971
41	Tharaka Nithi	1.21%	2,737,608,428	1.21%	3,137,566,667
42	Trans Nzoia	1.96%	4,449,544,566	1.96%	5,099,612,701

No.	County	FY 2014/15		FY 2015/16	
		Allocation Ratio	KSh.	Allocation Ratio	Ksh.
		Column A	Column B	Column C	Column D
43	Turkana	4.03%	9,143,228,902	4.03%	10,479,033,426
44	Uasin Gishu	2.00%	4,529,177,627	2.00%	5,190,879,968
45	Vihiga	1.49%	3,377,907,511	1.49%	3,871,411,960
46	Wajir	2.78%	6,310,753,829	2.78%	7,232,740,318
47	West Pokot	1.66%	3,763,808,689	1.66%	4,313,692,404
	GRAND TOTAL	100.00 %	226,660,000,000	100.00 %	259,774,500,000

SECOND SCHEDULE [s. 5(1)]
Conditional Additional Allocations to County Governments from National Government Revenue in Financial Year 2015/16 (Figures are in Kenya Shillings)

County	Conditional Allocations for Level 5 Hospital	FY 2015/16					Conditional Allocation from Road Maintenance Fuel Levy Fund	Total Conditional Allocation from National Government Revenue
		Conditional Allocations for Free Maternal Health Care Allocation	Conditional Allocations for compensation for User Fees Forgone	Conditional Allocation for Leasing of Medical Equipment	Conditional Allocation for Road Maintenance Fuel Levy Fund	Conditional Allocation from National Government Revenue		
	Column A	Column B	Column C	Column D	Column E	Column F		
Baringo		65,759,400	12,950,107	95,744,680.85	56,410,082	230,864,270		
Bomet		58,452,800	16,880,750	95,744,680.85	59,793,197	230,871,428		
Bungoma		170,630,600	38,017,014	95,744,680.85	97,507,257	401,899,552		
Busia		99,713,600	11,377,011	95,744,680.85	69,109,240	275,944,532		
Elgeyo/Marakwet		43,409,800	8,624,640	95,744,680.85	41,545,473	189,324,594		
Embu	192,882,857	57,593,200	12,032,884	95,744,680.85	48,754,599	407,008,221		
Garissa	360,048,000	50,286,600	14,523,507	95,744,680.85	73,319,649	593,922,437		
Homa Bay		131,089,000	22,466,004	95,744,680.85	71,582,731	320,882,416		
Isiolo		23,209,200	3,340,178	95,744,680.85	38,828,547	161,122,606		
Kajiado		49,856,800	16,021,218	95,744,680.85	56,055,021	217,677,720		
Kakamega	342,902,857	214,900,000	38,709,716	95,744,680.85	113,164,138	805,421,392		
Kericho		98,854,000	17,676,855	95,744,680.85	57,229,294	269,504,830		
Kiambu	330,044,000	224,785,400	37,838,646	95,744,680.85	94,811,800	783,224,527		
Kilifi		177,077,600	25,867,884	95,744,680.85	94,528,196	393,218,361		
Kirinyaga		50,716,400	12,308,920	95,744,680.85	44,947,130	203,717,131		
Kisii	338,616,571	194,699,400	26,859,653	95,744,680.85	90,112,658	746,032,963		
Kisumu	338,616,571	123,782,400	22,585,235	95,744,680.85	72,170,965	652,899,852		
Kitui		63,610,400	23,606,211	95,744,680.85	92,318,534	275,279,826		
Kwale		104,441,400	15,149,869	95,744,680.85	65,113,404	280,449,354		
Lakipia		63,610,400	9,305,967	95,744,680.85	43,820,742	212,481,790		
Lamu		16,762,200	2,366,871	95,744,680.85	26,065,747	140,939,499		
Machakos	304,326,286	97,134,800	25,607,954	95,744,680.85	85,984,407	608,798,128		
Makueni		80,802,400	20,618,293	95,744,680.85	75,834,678	273,000,052		
Mandera		46,418,400	23,910,336	95,744,680.85	113,767,220	279,840,637		
Marsabit		19,341,000	6,787,069	95,744,680.85	65,923,423	187,796,173		
Meru	244,318,286	123,782,400	31,615,328	95,744,680.85	82,490,349	577,951,044		
Migori		165,043,200	21,379,200	95,744,680.85	74,147,432	356,314,513		

FY 2015/16						
	Conditional Allocations for Level 5 Hospital	Conditional Allocations for Free Maternal Health Care Allocation	Conditional Allocations for compensation for User Fees Forgone	Conditional Allocation for Leasing of Medical Equipment	Conditional Allocation from Road Maintenance Fuel Levy Fund	Total Conditional Allocation from National Government Revenue
County	Column A	Column B	Column C	Column D	Column E	Column F
Mombasa	402,910,857	136,246,600	21,896,682	95,744,680.85	66,030,539	722,829,359
Murang' a		80,802,400	21,971,530	95,744,680.85	68,038,977	266,557,588
Nairobi		302,579,200	73,155,271	95,744,680.85	165,100,152	636,579,304
Nakuru	377,193,143	219,627,800	37,373,449	95,744,680.85	103,104,393	833,043,466
Nandi		67,048,800	17,551,588	95,744,680.85	60,405,657	240,750,726
Narok		56,303,800	19,834,915	95,744,680.85	67,173,929	239,057,325
Nyamira		79,942,800	13,945,233	95,744,680.85	52,776,448	242,409,162
Nyandarua		50,716,400	13,898,986	95,744,680.85	54,714,122	215,074,189
Nyeri	368,620,571	82,091,800	16,166,813	95,744,680.85	56,519,885	619,143,750
Samburu		14,183,400	5,220,197	95,744,680.85	45,125,793	160,274,071
Siaya		128,080,400	19,634,077	95,744,680.85	63,456,905	306,916,063
Taita		42,120,400	6,635,345	95,744,680.85	42,042,522	186,542,948
Tana River		19,341,000	5,596,140	95,744,680.85	50,617,289	171,299,110
Tharaka Nithi		35,243,600	8,515,829	95,744,680.85	39,857,530	179,361,640
Trans Nzoia		67,908,400	19,085,197	95,744,680.85	64,782,039	247,520,317
Turkana		23,209,200	19,939,321	95,744,680.85	133,118,571	272,011,773
Uasin Gishu		117,335,400	20,843,281	95,744,680.85	65,941,437	299,864,799
Vihiga		67,908,400	12,928,219	95,744,680.85	49,179,806	225,761,106
Wajir		50,286,600	15,429,821	95,744,680.85	91,879,854	253,340,956
West Pokot		41,260,800	11,950,786	95,744,680.85	54,798,238	203,754,505
GRAND TOTAL	3,600,480,000	4,298,000,000	900,000,000	4,500,000,000	3,300,000,000	16,598,480,006

THIRD SCHEDULE [s. 5(2)]

Conditional Additional Allocations to County Governments from Loans and Grants from Development Partners in Financial Year 2015/16 (Figures are in Kenya Shillings)

No.	County	FY 2014/15		FY 2015/16			Total Conditional Additional Allocation from loans and grants
		Total Conditional allocations from loans and grants	World Bank Loan to Supplement financing of county health facilities	DANIDA Grant to supplement financing of county health facilities	Conditional Allocations- other loans and grants	Column E (B+C+D)	
		Column A	Column B	Column C	Column D	Column E (B+C+D)	
1	Baringo	182,876,218	17,224,300	25,970,000	0	43,194,300	
2	Bomet	150,769,518	0	14,950,000	0	14,950,000	
3	Bungoma	711,417,035	0	14,750,000	182,000,000	196,750,000	
4	Busia	661,134,231	0	12,990,000	33,250,000	46,240,000	
5	Elgeyo/ Marakwet	139,362,418	20,179,116	20,800,000	0	40,979,116	
6	Embu	426,494,990	0	13,750,000	100,000,000	113,750,000	
7	Garissa	91,802,418	15,088,268	17,940,000	0	33,028,268	
8	Homa Bay	215,462,418	0	24,770,000	0	24,770,000	
9	Isiolo	91,802,418	8,728,052	7,970,000	0	16,698,052	
10	Kajiado	214,154,418	31,643,654	17,890,000	40,000,000	89,533,654	
11	Kakamega	955,696,758	0	23,500,000	255,000,000	278,500,000	
12	Kericho	120,827,418	0	22,600,000	0	22,600,000	
13	Kiambu	148,204,518	0	19,200,000	537,000,000	556,200,000	
14	Kilifi	142,602,418	66,776,764	15,530,000	0	82,306,764	
15	Kirinyaga	277,576,292	0	12,770,000	324,000,000	336,770,000	
16	Kisii	155,899,518	0	22,950,000	0	22,950,000	
17	Kisumu	210,529,518	0	16,580,000	48,000,000	64,580,000	
18	Kitui	299,716,518	46,995,266	36,990,000	0	83,985,266	
19	Kwale	168,482,418	45,759,322	13,620,000	0	59,379,322	
20	Laikipia	155,224,518	18,845,096	11,530,000	206,000,000	236,375,096	
21	Lamu	91,802,418	7,132,526	7,640,000	0	14,772,526	
22	Machakos	302,987,289	0	26,700,000	180,000,000	206,700,000	
23	Makueni	309,133,344	0	24,130,000	220,000,000	244,130,000	
24	Mandera	91,802,418	13,686,168	14,620,000	0	28,306,168	
25	Marsabit	91,802,418	10,086,676	15,350,000	0	25,436,676	
26	Meru	1,584,004,384	0	20,590,000	200,000,000	220,590,000	
27	Migori	216,486,618	67,012,156	20,440,000	0	87,452,156	

No.	County	FY 2014/15				FY 2015/16			
		Total Conditional allocations from loans and grants	World Bank Loan to Supplement financing of county health facilities	DANIDA Grant to supplement financing of county health facilities	Conditional Allocations- other loans and grants	Total Conditional Allocation from loans and grants			
		Column A	Column B	Column C	Column D	Column E (B+C+D)			
28	Mombasa	131,729,518	0	6,300,000	16,000,000	22,300,000			
29	Muranga	334,012,785	0	24,810,000	100,000,000	124,810,000			
30	Nairobi	1,605,339,854	0	27,800,000	6,200,000,000	6,227,800,000			
31	Nakuru	138,214,518	0	25,260,000	0	25,260,000			
32	Nandi	120,799,518	0	18,310,000	0	18,310,000			
33	Narok	205,416,618	38,137,350	17,890,000	0	56,027,350			
34	Nyamira	153,902,418	0	23,920,000	0	23,920,000			
35	Nyandarua	145,774,518	0	18,860,000	73,000,000	91,860,000			
36	Nyeri	316,867,785	0	22,930,000	160,000,000	182,930,000			
37	Samburu	91,802,418	8,669,898	10,990,000	0	19,659,898			
38	Siaya	653,606,711	0	27,530,000	91,500,000	119,030,000			
39	Taita Taveta	91,802,418	17,242,898	14,810,000	0	32,052,898			
40	Tana River	123,797,418	8,481,988	9,290,000	0	17,771,988			
41	Tharaka Nithi	698,823,239	13,899,808	12,330,000	300,000,000	326,229,808			
42	Trans Nzoia	91,802,418	0	11,330,000	0	11,330,000			
43	Turkana	91,802,418	20,486,700	12,070,000	0	32,556,700			
44	Uasin Gishu	96,432,418	0	17,320,000	0	17,320,000			
45	Vihiga	410,456,808	0	14,170,000	52,500,000	66,670,000			
46	Wajir	91,802,418	16,369,300	20,090,000	0	36,459,300			
47	West Pokot	96,432,418	15,799,898	12,180,000	0	27,979,898			
GRAND TOTAL		13,898,673,499	508,245,204	844,710,000	9,318,250,000	10,671,205,204			

Fourth Schedule (S. 6)

**COUNTY GOVERNMENTS BUDGET CEILINGS ON RECURRENT
EXPENDITURE 2015/2016 (KSHS. MILLIONS)**

No.	County	County Assembly	County Executive	Total
1	Mombasa	506,633,450	440,835,009	947,468,459
2	Kwale	470,890,661	422,188,775	893,079,436
3	Kilifi	630,494,611	450,158,126	1,080,652,737
4	Tana River	423,394,183	403,415,705	826,809,888
5	Lamu	304,784,663	375,192,683	679,977,346
6	Taita/Taveta	507,604,218	422,188,775	929,792,993
7	Garissa	683,849,161	440,835,009	1,124,684,170
8	Wajir	560,327,132	435,904,061	996,231,193
9	Mandera	637,920,243	445,765,957	1,083,686,200
10	Marsabit	533,029,240	422,188,775	955,218,015
11	Isiolo	323,510,490	375,192,683	698,703,172
12	Meru	839,515,604	468,804,360	1,308,319,964
13	Tharaka -Nithi	359,409,914	393,965,753	753,375,667
14	Embu	451,911,453	422,188,775	874,100,228
15	Kitui	668,685,315	459,481,243	1,128,166,558
16	Machakos	630,252,131	459,481,243	1,089,733,373
17	Makueni	594,667,329	440,835,009	1,035,502,338
18	Nyandarua	580,568,213	431,511,892	1,012,080,105
19	Nyeri	547,539,390	440,835,009	988,374,399
20	Kirinyaga	506,571,368	412,738,822	919,310,190
21	Murang'a	588,927,919	450,158,126	1,039,086,045
22	Kiambu	889,470,749	496,773,710	1,386,244,459
23	Turkana	977,900,599	440,835,009	1,418,735,608
24	West Pokot	429,992,439	422,188,775	852,181,214
25	Samburu	380,602,009	384,515,800	765,117,809
26	Trans Nzoia	498,398,759	431,511,892	929,910,651
27	Uasin Gishu	502,451,352	440,835,009	943,286,361
28	Elgeyo/Marakwet	425,602,732	422,188,775	847,791,507
29	Nandi	524,198,214	440,835,009	965,033,223
30	Baringo	532,029,481	440,835,009	972,864,489
31	Laikipia	380,490,113	393,965,753	774,455,866
32	Nakuru	792,704,559	487,450,593	1,280,155,152
33	Narok	611,327,422	440,835,009	1,052,162,431
34	Kajiado	529,199,342	412,611,986	941,811,328
35	Kericho	518,037,314	440,835,009	958,872,323
36	Bomet	489,368,979	431,511,892	920,880,871
37	Kakamega	786,853,365	496,773,710	1,283,627,075
38	Vihiga	669,131,656	431,511,892	1,100,643,548
39	Bungoma	677,330,464	468,804,360	1,146,134,824
40	Busia	572,044,404	450,158,126	1,022,202,530
41	Siaya	594,029,051	440,835,009	1,034,864,060
42	Kisumu	533,898,787	450,158,126	984,056,913
43	Homa Bay	722,116,969	459,481,243	1,181,598,212
44	Migori	727,747,850	459,481,243	1,187,229,093
45	Kisii	725,007,565	468,804,360	1,193,811,925
46	Nyamira	428,737,274	422,188,775	850,926,049
47	Nairobi City	1,224,237,793	543,389,295	1,767,627,088
	Total	27,493,395,927	20,633,181,151	48,126,577,078

