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SENATE BILLS, 2018

NAIROBI, 12th October, 2018

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**THE COUNTY ALLOCATION OF REVENUE
(AMENDMENT) BILL, 2018**

A Bill for

AN ACT of Parliament to amend the County Allocation of Revenue Act; and for connected purposes.

ENACTED by the Parliament of Kenya, as follows —

1. This Act may be cited as the County Allocation of Revenue (Amendment) Act, 2018 and shall be deemed to have come into force on 11th July, 2018.

Short title and commencement.

2. Section 5 of the County Allocation of Revenue Act 2018, in this Act referred to as the Principal Act, is amended in subsection (2) by—

Amendment to section 5 of No. 8 of 2018.

- (a) deleting the words “Column K” appearing immediately before the words “of the Third Schedule” in the prefatory clause and substituting therefor the words “Column N”; and
- (b) inserting the following new paragraphs immediately after paragraph (i)—
 - (j) conditional allocation financed by a Swedish government loan to finance the Agricultural Sector Development Support Programme II (ASDP II) as set out in Column K of the Third Schedule;
 - (k) conditional allocation financed by an EU loan to finance the Water Tower Protection and Climate Change Mitigation and Adaptation Programme (WaTER) as set out in Column L of the Third Schedule; and
 - (l) conditional allocation financed by a World Bank loan to finance the Kenya Urban Support Project (KUSP)- Urban Institutional Grants (UIG) as set out in Column M of the Third Schedule.

3. The principal Act is amended by deleting the Third Schedule and substituting therefor the following new Schedule —

Amendment to the Third Schedule of No. 8 of 2018.

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												
	Total Loans and Grants	Transforming Health Systems for Universal Care Project (WB)	IDA (World Bank) credit (National Agricultural and Rural Inclusive Growth Project (NARIGP))	IDA (World Bank) - Kenya Climate Smart Agriculture Project (KCSAP)	IDA (World Bank) credit: Kenya Devolution Support Project (KDSP) " Level 1 grant"	IDA (World Bank) credit: Kenya Urban Support Project(KUSP)	DANIDA Grant (Universal Healthcare in Devolved System Program)	EU Grant (Instruments for Devolution Advice and Support IDEAS)	IDA (World Bank) credit: Water & Sanitation Development Project (WSDP)	IDA (World Bank) credit: Kenya Devolution Support Project (KDSP)" Level 2 grant"***	Sweden- Agricultural Sector Development Support Programme (ASDSP) II+ Bal c/f in FY 2017/18	EU- Water Tower Protection and Climate Change Mitigation and Adaptation Programme (WaTER)	IDA (World Bank) credit: Kenya Urban Support Project (KUSP)- Urban Institutional Grants (UIG) + Bal c/f in FY 2017/18	Total Loans and Grants
	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K	Column L	Column M	Column N
Baringo	299,821,230	78,899,347	-	117,000,000	43,729,455	52,360,500	16,706,250	85,000,000	-		20,718,749		41,200,000	455,614,301
Bomet	149,391,438	86,405,581	-	117,000,000	44,888,193	168,334,800	17,617,500	-	-		20,485,395		41,200,000	495,931,469
Bungoma	298,824,753	100,000,000	140,435,163	-	58,329,310	300,977,100	29,362,500	-	-		22,404,685	80,000,000	41,200,000	772,708,758
Busia	155,229,716	86,622,298	-	117,000,000	47,393,422	101,071,500	19,541,250	-	-		21,640,239	80,000,000	41,200,000	514,468,709
Elgeyo/Marakwet	142,673,578	50,000,000	-	117,000,000	38,552,919	89,802,100	12,150,000	-	-		19,408,938	80,000,000	41,200,000	448,113,957
Embu	137,088,346	50,000,000	140,435,163	-	40,595,727	119,892,100	13,770,000	-	-		17,741,363		41,200,000	423,634,353
Garissa	242,544,407	100,000,000	-	150,000,000	47,755,752	233,506,000	22,325,625	-	1,000,000,000		24,747,492		41,200,000	1,619,534,869
Homa Bay	247,766,983	85,820,342	140,435,163	-	49,500,526	119,361,500	21,870,000	-	-		21,091,658		41,200,000	479,279,189
Isiolo	128,629,328	66,229,830	-	150,000,000	38,668,826	93,968,100	12,656,250	-	-		22,028,970		41,200,000	424,751,976
Kajiado	182,819,277	62,478,710	-	117,000,000	45,860,424	265,950,300	19,338,750	-	-		20,305,981		41,200,000	572,134,165

County	2017/18 FY	2018/19 FY												
	Total Loans and Grants	Transforming Health Systems for Universal Care Project (WB)	IDA (World Bank) credit (National Agricultural and Rural Inclusive Growth Project (NARIGP))	IDA (World Bank) - Kenya Climate Smart Agriculture Project (KCSAP)	IDA (World Bank) credit: Kenya Devolution Support Project (KDSP) " Level 1 grant"	IDA (World Bank) credit: Kenya Urban Support Project(KUSP)	DANIDA Grant (Universal Healthcare in Devolved System Program)	EU Grant (Instruments for Devolution Advice and Support IDE/AS)	IDA (World Bank) credit: Water & Sanitation Development Project (WSDP)	IDA (World Bank) credit: Kenya Devolution Support Project (KDSP)" Level 2 grant"	Sweden-Agricultural Sector Development Support Programme (ASDSP) II+ Bal c/f in FY 2017/18	EU- Water Tower Protection and Climate Change Mitigation and Adaptation Programme (Wa TER)	IDA (World Bank) credit: Kenya Urban Support Project (KUSP)- Urban Institutional Grants (UIG) + Bal c/f in FY 2017/18	Total Loans and Grants
	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K	Column L	Column M	Column N
Kakamega	259,177,644	100,000,000	-	117,000,000	63,508,830	389,118,800	33,311,250	-	-		23,774,757	80,000,000	41,200,000	847,913,637
Kericho	123,263,880	61,507,974	-	117,000,000	44,538,343	256,299,000	17,516,250	-	-		19,110,608		41,200,000	557,172,175
Kiambu	171,860,543	50,000,000	140,435,163	-	60,455,156	1,885,993,000	32,400,000	-	-		20,468,461		41,200,000	2,230,951,780
Kilifi	393,492,525	100,000,000	140,435,163	-	61,148,106	330,534,500	33,361,875	-	400,000,000		23,653,874		41,200,000	1,130,333,518
Kirinyaga	136,198,212	50,000,000	140,435,163	-	41,078,830	71,302,200	14,782,500	-	-		16,498,549		41,200,000	375,297,242
Kisii	272,278,253	74,159,514	140,435,163	-	53,938,093	164,053,800	24,907,500	70,000,000	-		22,011,311		41,200,000	590,705,381
Kisumu	205,150,974	67,364,355	-	117,000,000	49,642,674	773,573,300	21,971,250	90,000,000	-		19,953,472	80,000,000	41,200,000	1,260,705,051
Kitui	344,841,672	100,000,000	140,435,163	-	57,462,594	232,374,200	29,008,125	-	-		24,573,008		41,200,000	625,053,090
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		23,138,788		41,200,000	872,997,000
Laikipia	212,173,539	67,077,728	-	117,000,000	41,121,027	50,000,000	15,086,250	90,000,000	-		19,398,638		41,200,000	440,883,643
Lamu	94,106,696	50,000,000	-	150,000,000	33,793,559	50,000,000	8,302,500	-	-		16,158,635		41,200,000	349,454,694
Machakos	175,585,978	95,401,875	-	117,000,000	53,423,784	1,018,320,500	24,806,250	-	-		21,107,671		41,200,000	1,371,260,080
Makueni	294,396,316	100,000,000	140,435,163	-	50,750,604	136,261,600	22,882,500	45,000,000	-		22,730,225		41,200,000	559,260,092

County	2017/18 FY	2018/19 FY												
	Total Loans and Grants	Transforming Health Systems for Universal Care Project (WB)	IDA (World Bank) credit (National Agricultural and Rural Inclusive Growth Project (NARIGP))	IDA (World Bank) - Kenya Climate Smart Agriculture Project (KCSAP)	IDA (World Bank) credit: Kenya Devolution Support Project (KDSP) " Level 1 grant"	IDA (World Bank) credit: Kenya Urban Support Project(KUSP)	DANIDA Grant (Universal Healthcare in Devolved System Program)	EU Grant (Instruments for Devolution Advice and Support IDE/AS)	IDA (World Bank) credit: Water & Sanitation Development Project (WSDP)	IDA (World Bank) credit: Kenya Devolution Support Project (KDSP) " Level 2 grant"***	Sweden-Agricultural Sector Development Support Programme (ASDSP) II+ Bal c/f in FY 2017/18	EU- Water Tower Protection and Climate Change Mitigation and Adaptation Programme (Wa TER)	IDA (World Bank) credit: Kenya Urban Support Project (KUSP)- Urban Institutional Grants (UIG) + Bal c/f in FY 2017/18	Total Loans and Grants
	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K	Column L	Column M	Column N
Mandera	283,179,311	100,000,000	-	150,000,000	58,673,488	175,819,500	32,653,125	-	-		27,908,979		41,200,000	586,255,092
Marsabit	315,742,158	100,000,000	-	150,000,000	48,985,872	50,000,000	22,072,500	80,000,000	-		27,420,231		41,200,000	519,678,603
Meru	4,092,379,277	50,000,000	140,435,163	-	53,939,835	116,890,200	25,818,750	-	-		20,703,287		41,200,000	448,987,235
Migori	333,790,711	100,000,000	140,435,163	-	49,609,593	518,367,800	21,667,500	90,000,000	-		21,019,514		41,200,000	982,299,570
Mombasa	107,425,868	50,000,000	-	-	53,333,725	-	27,337,500	-	600,000,000		19,054,949			749,726,174
Murang'a	175,025,300	50,000,000	140,435,163	-	48,244,593	62,437,600	20,756,250	-	-		19,046,832		41,200,000	382,120,438
Nairobi City	2,290,502,230	54,429,184	-	-	83,424,144	-	51,637,500	-	-		25,659,140			215,149,968
Nakuru	237,657,424	95,036,352	140,435,163	-	60,282,958	1,084,843,300	31,083,750	-	-		21,983,635		41,200,000	1,474,865,158
Nandi	210,116,247	97,229,498	140,435,163	-	44,551,044	177,231,700	17,111,250	-	-		19,236,534	80,000,000	41,200,000	616,995,189
Narok	282,870,376	100,000,000	140,435,163	-	49,037,031	74,905,300	21,870,000	-	-		21,002,709		41,200,000	448,450,203
Nyamira	149,561,205	50,000,000	140,435,163	-	42,383,765	114,705,300	15,491,250	-	-		19,827,574		41,200,000	424,043,052
Nyandarua	166,497,908	50,000,000	-	117,000,000	43,069,316	135,543,400	15,997,500	45,000,000	-		18,522,640		41,200,000	466,332,856
Nyeri	92,761,342	50,000,000	-	117,000,000	43,740,998	236,639,100	16,605,000	-	-		17,424,659		41,200,000	522,609,757

County	2017/18 FY	2018/19 FY												
	Total Loans and Grants	Transforming Health Systems for Universal Care Project (WB)	IDA (World Bank) credit (National Agricultural and Rural Inclusive Growth Project (NARIGP))	IDA (World Bank) - Kenya Climate Smart Agriculture Project (KCSAP)	IDA (World Bank) credit: Kenya Devolution Support Project (KDSP) " Level 1 grant"	IDA (World Bank) credit: Kenya Urban Support Project(KUSP)	DANIDA Grant (Universal Healthcare in Devolved System Program)	EU Grant (Instruments for Devolution Advice and Support IDE/AS)	IDA (World Bank) credit: Water & Sanitation Development Project (WSDP)	IDA (World Bank) credit: Kenya Devolution Support Project (KDSP)" Level 2 grant"	Sweden-Agricultural Sector Development Support Programme (ASDSP) II+ Bal c/f in FY 2017/18	EU- Water Tower Protection and Climate Change Mitigation and Adaptation Programme (Wa TER)	IDA (World Bank) credit: Kenya Urban Support Project (KUSP)- Urban Institutional Grants (UIG) + Bal c/f in FY 2017/18	Total Loans and Grants
	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K	Column L	Column M	Column N
Samburu	318,897,301	97,143,610	140,435,163	-	39,330,852	50,000,000	12,757,500	70,000,000	-		22,652,198		41,200,000	473,519,323
Siaya	160,144,386	56,758,154	-	117,000,000	46,076,429	50,000,000	18,528,750	-	-		19,311,593	80,000,000	41,200,000	428,874,926
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		19,996,264		41,200,000	820,585,453
Tana River	253,251,635	100,000,000	-	150,000,000	44,003,842	50,000,000	17,921,250	80,000,000	-		24,526,177		41,200,000	507,651,269
Tharaka Nithi	100,798,020	50,000,000	-	117,000,000	38,536,081	50,000,000	12,352,500	-	-		17,878,176		41,200,000	326,966,757
Trans Nzoia	230,131,937	100,000,000	140,435,163	-	46,456,661	299,106,900	18,933,750	-	-		19,595,837	80,000,000	41,200,000	745,728,311
Turkana	342,211,436	100,000,000	140,435,163	-	65,446,016	95,023,200	33,766,875	-	-		31,376,224		41,200,000	507,247,478
Uasin Gishu	214,773,880	81,893,450	-	117,000,000	46,739,163	630,147,800	19,136,250	45,000,000	-		18,994,969	80,000,000	41,200,000	1,080,111,632
Vihiga	196,636,664	73,956,778	140,435,163	-	41,604,116	250,950,700	14,782,500	-	-		18,161,321	80,000,000	41,200,000	661,090,578
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		28,906,597		41,200,000	1,611,438,084
West Pokot	314,393,341	100,000,000	-	117,000,000	42,917,546	73,392,300	15,896,250	70,000,000	-		22,091,862	80,000,000	41,200,000	562,497,958
Total	20,407,826,143	3,636,589,847	2,949,138,423	3,039,000,000	2,300,000,000	11,464,702,500	1,012,500,000	1,040,000,000	3,800,000,000	4,000,000,000	1,005,453,368	880,000,000	1,854,000,000	36,981,384,138
	** The KDSP ("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													

MEMORANDUM OF OBJECTS AND REASONS**Statement of the Objects and Reasons for the Bill**

The principal object of this Bill is to amend the County Allocation of Revenue Act, No. 8 of 2018 to replace the Third Schedule of the Bill on Conditional allocations to County Governments from Loans and Grants from Development Partners in Financial Year 2018/2019.

Statement on the delegation of legislative powers and limitation of fundamental rights and freedoms

The Bill does not delegate legislative powers nor does it limit fundamental rights and freedoms.

Statement on how the Bill concerns county governments

The Bill concerns county governments in that allocation of funds to counties affects the execution of the functions and powers of the county government. The Bill therefore is a Bill that concerns counties in terms of Article 110(1)(a) of the Constitution.

Statement that the Bill is not a money Bill, within the meaning of Article 114 of the Constitution

This Bill is not a money Bill within the meaning of Article 114 of the Constitution.

Dated the 8th October, 2018.

MOHAMED M. MAHAMUD,
Chairperson, Committee on Finance and Budget.

Section 5 of No. 23 of 2017 which it is proposed to amend –

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—

- (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;
 - (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 sub-section (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

Third Schedule of No. 8 of 2018 which it is proposed to amend

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									
	Total Loans and Grants	Transforming Health Systems for Universal Care Project (WB)	IDA (World Bank) credit (National Agricultural and Rural Inclusive Growth Project (NARIGP))	IDA (World Bank) - Kenya Climate Smart Agriculture Project (KCSAP)	IDA (World Bank) credit: Kenya Devolution Support Project (KDSP) " Level 1 grant"	IDA (World Bank) credit: Kenya Urban Support Project(KUSP)	DANIDA Grant (Universal Healthcare in Devolved System Program)	EU Grant (Instruments for Devolution Advice and Support IDEAS)	IDA (World Bank) credit: Water & Sanitation Development Project (WSDP)	IDA (World Bank) credit: Kenya Devolution Support Project (KDSP)" Level 2 grant"	Total Loans and Grants
	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K
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
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

The County Allocation of Revenue (Amendment) Bill, 2018

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
Total	20,407,826,143	3,636,589,847	2,949,138,423	3,039,000,000	2,300,000,000	11,464,702,500	1,012,500,000	1,040,000,000	3,800,000,000	4,000,000,000	33,241,930,770

** The KDSP ("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 Bill 2018