




Approved
SNA
21/6/23

**REPUBLIC OF KENYA
THE NATIONAL ASSEMBLY**

THIRTEENTH PARLIAMENT – SECOND SESSION -2023

SELECT COMMITTEE ON BUDGET AND APPROPRIATIONS

**REPORT ON THE COUNTY ALLOCATION OF REVENUE BILL, 2023
(SENATE BILL NO.16 OF 2023)**

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 21 JUN 2023	DAY: Wednesday
TABLED BY:	Hon. Ndindi Nyoro (Chairperson, Budget and Appropriations Committee)
CLERK-AT THE TABLE:	Finlay Muriuki

The Clerk's Chambers
Parliament Buildings
NAIROBI

June, 2023

Contents

1.0 CHAIRPERSONS FOREWARD	ii
2.0 PREFACE	1
2.1 Establishment and Mandate of the Committee	1
2.2 Membership of the Committee	1
2.3 Committee Secretariat	3
2.4 Technical Staff from Parliamentary Budget Office	3
3.0 OVERVIEW OF THE BILL	4
3.1 Background	4
3.2 Key Highlights of the County Allocation of Revenue Bill, 2023	4
4.0 COMMITTEE OBSERVATIONS	6
5.0 COMMITTEE RECOMMENDATIONS	6

1.0 CHAIRPERSON'S FOREWARD

This report contains proceedings of the Select Committee on Budget and Appropriations on its consideration of the County Allocation of Revenue Bill, 2023 (Senate Bill No.16 of 2023). The Bill was published on 27th April 2023 and was passed on 15th June ,2023 by the Senate with amendments. The Bill was sent to this House for concurrence on 19th April, 2023 and was read a first time on Tuesday, 20th June 2023 and was thereafter committed to the Select Committee on Budget and Appropriations for review and reporting to the House pursuant to Standing Order 127.

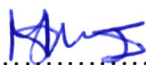
While considering the Bill, the Committee noted that once enacted, it will provide a legal instrument to facilitate the transfer of funds from the Consolidated Fund to the respective 47 County Revenue Funds. The amount to be received by each county government is from the equitable share allocation of **Kshs. 385.425 Billion** as approved in the Division of Revenue Act, 2023 for financial year 2023/24.

The Committee is grateful to the Offices of the Speaker and Clerk of the National Assembly for the logistical and technical support accorded to it during its sitting. I wish to express my appreciation to the Honorable Members of the Committee and the Committee Secretariat who played a significant role towards scrutiny of the Bill and preparation of this report.

On behalf of the Select Committee on Budget and Appropriations and pursuant to the provisions of Standing Order 199(6), it is my pleasant privilege and honour to present to this House the Report of the Committee on its consideration of the County Allocation of Revenue Bill (Senate Bill No.16 of 2023).

The Committee has considered the County Allocation of Revenue Bill, 2023 (Senate Bill No. 16 of 2023) and have the honor to report to the House with a recommendation that the Bill be approved without amendments.

SIGNED



HON. NDINDI NYORO, CBS, M.P.

CHAIRPERSON, THE BUDGET AND APPROPRIATIONS COMMITTEE

DATE

2.0 PREFACE

2.1 Establishment and Mandate of the Committee

1. Article 221 (4 and 5) of the Constitution and Section 7 of the Public Finance Management Act, 2012 provide for the establishment of a Committee of the National Assembly whose main role is to take the lead in budgetary oversight by the National Assembly. Pursuant to this constitutional provision, Standing Order 207 establishes the Budget and Appropriations Committee with specific mandates as follows:
 - i. Investigate, inquire into and report on all matters relating to coordination, control and monitoring of the national budget;
 - ii. Discuss and review the budget estimates and make recommendations to the House;
 - iii. Examine the Budget Policy Statement presented to the House;
 - iv. **Examine Bills related to the national budget including appropriation Bills;**
 - v. Evaluate tax estimates, economic and budgetary policies and programmes with direct budget outlays; and
 - vi. Examine the Division of Revenue Bill.

2.2 Membership of the Committee

2. Pursuant to Standing Order 207(2), the Budget and Appropriations Committee as currently constituted comprises of the following Honourable Members:

CHAIRPERSON

Hon. Ndindi, Nyoro, CBS, M.P.
Kiharu Constituency
UDA PARTY

VICE CHAIRPERSON

Hon. Otucho, Mary Emaase, M.P.
Teso South Constituency
UDA PARTY

MEMBERS

Hon. Chumel, Samwel Moroto, M.P.
Kapenguria Constituency
UDA PARTY

Hon. Odhiambo, Millie Grace Akoth, M.P.
Suba North Constituency
ODM PARTY

Hon. (Dr.) Mulu, Makali, M.P.
Kitui Central Constituency
WDM – Kenya

Hon. Lekuton, Joseph, M.P.
Laisamis Constituency
UDM PARTY

Hon. Lesuuda, Josephine Naisula, OGW, M.P.
Samburu West Constituency
KANU PARTY

Hon. Robi, Mathias Nyamabe, M.P.
Kuria West Constituency
UDA PARTY

Hon. Ochieng, David Ouma, M.P.
Ugenya Constituency
MDG PARTY

Hon. Muchira, Michael Mwangi, M.P.
Ol Jorok Constituency
UDA PARTY

Hon. Shinali, Bernard Masaka, M.P.
Ikolomani Constituency
ODM PARTY

Hon. Mwakuwona, Danson Mwashako, M.P.
Wundanyi Constituency
WDM – Kenya

Hon. Atandi, Samuel Onunga, M.P.
Alego Usonga Constituency
ODM PARTY

Hon. Mwirigi, John Paul, M.P.
Igembe South Constituency
UDA PARTY

Hon. Mejjadonk, Benjamin Gathiru, M.P.
Embakasi Central Constituency
UDA PARTY

Hon. Wangaya, Christopher Aseka, M.P.
Khwisero Constituency
ODM PARTY

Hon. Wachira, Rahab Mukami, M.P.
Nyeri County
UDA PARTY

Hon. Masara, Peter Francis, M.P.
Suna West Constituency
ODM PARTY

Hon. Ongili, Babu Owino Paul, M.P.
Embakasi East Constituency
ODM PARTY

Hon. Wanjiku, John Njuguna, M.P.
Kiambaa Constituency
UDA PARTY

Hon. Guyo, Ali Wario, M.P.
Garsen Constituency
ODM PARTY

Hon. (Dr.) Murumba, John Chikati, M.P.
Tongaren Constituency
FORD-Kenya

Hon. Busia, Ruth Adhiambo Odinga, M.P.
Kisumu County
ODM PARTY

Hon. Kitilai, Ole Ntutu, M.P.
Narok South
Independent

Sergon, Flowrence Jematiah, M.P.
Baringo County
UDA PARTY

Hon. Mokaya, Nyakundi Japheth, M.P.
Kitutu Chache North Constituency
UDA PARTY

Hon. Abdirahman Mohamed Abdi, M.P.
Lafey Constituency
Jubilee Party

2.3 Committee Secretariat

3. The Committee Secretariat is comprised of the following:

Mr. Danson Kachumbo
Fiscal Analyst/ Clerk of the Budget and Appropriations Committee

Mr. Jibril Mohamud
Fiscal Analyst / Assistant Clerk of the Budget and Appropriations Committee

Mr. Nimrod Ochieng
Audio Officer

Mr. Stanley Langat
Serjeant-at-arms

Ms. Mercy Mayende
Media Relations

Mr. Jared Amara
Office Assistant

2.4 Technical Staff from Parliamentary Budget Office

4. The Committee received technical support from the following officers from the Parliamentary Budget Office.

Dr. Martin Masinde
Director, Parliamentary Budget Office

Ms. Lucy Makara
Deputy Director, PBO

Dr. Abel Nyagwachi
Fiscal Analyst I

Ms. Julie Mwithiga
Fiscal Analyst I

Mr. Kioko Kiminza
Fiscal Analyst

Mr. Ringine Mutwiri
Fiscal Analyst III

Ms. Loice Olesia
Fiscal Analyst III

3.0 OVERVIEW OF THE BILL

3.1 Background

5. The County Allocation of Revenue Bill (CARB), 2023 (Senate Bill No.16 of 2023) has been prepared in accordance with Article 218(1)(b) of the Constitution and divides among the counties, the revenue allocated to the county level of government through the Division of Revenue Act, 2023. The Bill was accompanied by a memorandum providing an explanation of the revenue allocations proposed and an evaluation of the Bill in relation to Article 203(1) of the Constitution. The enactment of the Bill will facilitate the transfer of allocations made to counties under this Act from the Consolidated Fund to the respective County Revenue Funds.
6. The Bill also provides for the recurrent expenditure ceilings for County Assembly and County Executive for each County. The inclusion of the recurrent expenditure ceilings is as per the amendment of Section 107 of the PFM Act which took effect in FY 2015/16. It requires CRA to recommend the recurrent expenditure ceilings for county governments in relation to enforcing fiscal responsibility principles.
7. The horizontal allocation of revenue among the forty-seven (47) counties is undertaken in accordance with the revenue sharing basis approved by Parliament in line with the provisions of Article 217 of the Constitution. In this regard, the FY 2023/24 county allocations are based on the third revenue allocation criteria which is applicable from FY 2020/21 to FY 2024/25.

3.2 Key Highlights of the County Allocation of Revenue Bill, 2023

8. The Committee noted that the County Allocation of Revenue Bill, 2023 proposes to share the allocation of Kshs. 385.425 Billion equitably amongst the county governments for FY 2023/24 in accordance with the third basis of revenue allocation. The Bill includes two schedules, with the first schedule detailing allocation of the equitable share among county governments and the second schedule specifying recurrent expenditure ceilings for both County Assemblies and the County Executives.
9. The County Allocation of Revenue Bill, 2023 contains the amount to be received by each county government from the equitable share allocation of Kshs. 385.425 Billion as approved in the division of revenue act, 2023 for FY 2023/24. The horizontal distribution of the equitable share among the 47 County governments is in line with the basis approved by Parliament.
10. The third basis has two components: the allocation ratio and the formula component. The allocation ratio provides that 50 percent of the equitable share be allocated among the counties based on the equitable share allocated to counties in the financial year 2019/20. This was designed to ensure that no county received an allocation lower than the baseline due to adoption of the current basis. As such Kshs. 158.25 Billion out of the equitable share of Kshs. 385.425 Billion was allocated based on the allocation ratio.

11. The Committee observed that the balance of Kshs. 227.175 Billion has been allocated among county governments using the third revenue sharing basis. The basis takes the following weighed parameters into consideration: Population (18%), Health (17%) Agriculture (10%) Urban (5%) Poverty (14%), Land Area (8%) Roads (8%), Basic Share Index (20%). The details of the allocation of each county government's equitable share of revenue raised nationally for FY 2023/24 is annexed as the first schedule of this report.
12. This second schedule of the Bill contains the County Assembly and County Executive recurrent expenditure ceilings for the FY 2023/24. The Commission on Revenue Allocation recommendations are in fulfillment of the requirement of Articles 216 (2) and (3c) of the Constitution and Section 107 (2) (a) of the Public Finance Management Act. The Committee noted that in determining the recurrent ceilings, the CRA reviewed existing legislation, gazette notices and Salaries and Remuneration Commission (SRC) circulars on benefits attached to the various offices.
13. The Committee noted that the recommended ceilings for the County Assemblies for FY 2023/24 amounts to Ksh. 40,612,656,492. This is a 17.5 percent increase (by Ksh. 6,036,181,523) from the 2022/23 ceiling of Ksh. 34,576,474,969. The additional allocation is to cater for personnel emoluments including mileage allowance for all MCAs, public participation, training and induction costs and other operations & maintenance. It also includes allocation for the operationalization of an audit committee based on SRC circular and a one-off payment of motor vehicle reimbursement. Notably, the allocation for one-off payment of motor vehicle reimbursement amounting to Ksh. 4,819,948,000 forms part of the County Assembly ceilings. When this one off expenditure is netted out, the FY 2023/24 allocation is Ksh. 35,792,708,492 which is an increase of 3.5% from the allocation for FY 2022/23.
14. The recurrent expenditure ceilings contained in the County Allocation of Revenue Bill, 2023 is higher than the CRA recommended ceilings of Kshs. 39,322,728,990 by Ksh. 1,289,957,703. This is on account of ceiling adjustments undertaken by the Senate to address various additional expenditure requests from the County Assemblies of Laikipia, Turkana, Garissa Kakamega, Mandera, Tana River, Wajir, Nairobi City, Mombasa, Kajiado, Kilifi, Kiambu, Bomet, Nyamira, Isiolo, and Makueni. The 16 Counties Assemblies requested for additional allocations amounting to Ksh 1,289,957,703 to cater for personnel emoluments; general office supplies, furniture and equipment; insurance, and public participation related costs.
15. The Committee raised concerns over the Ksh. 2.41 Billion that was provided in FY 2021/22 under County Assemblies recurrent ceilings to cater for pending Bills of Ksh. 980 million and staff annual salary increments of Ksh. 1.42 Billion. It is noted however, that many of these counties did not use these funds to settle pending Bills and so the problem continues to persist and severely affect the Small and Medium Enterprises that supplied goods and services to various County Assembly.

16. The Committee noted that the County Executive recurrent ceilings from the equitable share for FY 2023/2024 amount to Ksh. 25,825,556,396. The allocation will cover expenses on personnel emoluments, training and Insurance among other operations & maintenance costs. Notably, the FY 2023/24 allocation is a 9.34 percent reduction (by Ksh. 2,661,175,271) from the allocation of Ksh. 28,486,731,667 in FY 2022/23. The ceilings also include salaries and allowances for village administrators, PFM Staff (CECM, County Chief Officer and seven directors under the county treasury), insurance covers, training and induction costs. The recurrent expenditures for each county government is annexed as the second schedule of this report.

4.0 COMMITTEE OBSERVATIONS

17. The committee made the following observations from the provisions in the County Allocation of Revenue Bill, 2023-
- i. The Bill has not provided details of what recurrent expenditures are expended using the recommend ceilings, especially for the county executives. Recurrent expenditure ceilings across counties seems to vary from one financial year to another without a predictable trend. Further, the actual recurrent expenditure by counties are far much higher than the approved ceilings with no mechanisms for enforcement.
 - ii. Many of the county assemblies still have unsettled pending Bills even after receiving ceiling adjustment in FY 2021/22. This has led to persistent petitions to increase the ceilings.

5.0 COMMITTEE RECOMMENDATION.

18. The Committee having reviewed, scrutinized and examined the County Allocation of Revenue Bill, 2023 (Senate Bill No.16 of 2023) recommends that the House approves the Bill without amendments, as proposed in the first and second schedule.

SIGNED



HON. NDINDI NYORO, CBS, M.P.

CHAIRPERSON, THE BUDGET AND APPROPRIATIONS COMMITTEE

20 06 23

DATE

S/No.	Schedule I: Allocation of Each County Governments' Equitable Share of Revenue Raised Nationally in the financial year 2023/24									
	2022/2023					2023/2024				
	County	Allocation ratio	Total Equitable Share	0.5 (Allocation Ratio*)		(Equitable Share** - 0.5 Allocation Ratio) *(Basis***)		Grand Total Equitable Share		
	column C	column D	column E	column F	column G	column H	column I	column J = F+H		
1	Baringo	1.72	6,369,394,592	1.61	2,547,825,000	1.80	4,099,946,186	1.72	6,647,771,186	
2	Bomet	1.81	6,691,099,118	1.74	2,753,550,000	1.86	4,224,374,070	1.81	6,977,924,070	
3	Bungoma	2.88	10,659,435,192	2.81	4,446,825,000	2.93	6,665,158,608	2.88	11,111,983,608	
4	Busia	1.94	7,172,162,009	1.9	3,006,750,000	1.97	4,468,835,295	1.94	7,475,585,295	
5	Elgeyo Marakwet	1.25	4,606,532,480	1.22	1,930,650,000	1.26	2,870,803,188	1.25	4,801,453,188	
6	Embu	1.39	5,125,243,762	1.36	2,152,200,000	1.40	3,189,610,744	1.39	5,341,810,744	
7	Garissa	2.14	7,927,212,254	2.22	3,513,150,000	2.08	4,735,598,101	2.14	8,248,748,101	
8	Homa Bay	2.11	7,805,353,300	2.13	3,370,725,000	2.09	4,757,662,250	2.11	8,128,387,250	
9	Isiolo	1.27	4,710,388,265	1.34	2,120,550,000	1.22	2,778,491,209	1.27	4,899,041,209	
10	Kajiado	2.15	7,954,768,229	2.03	3,212,475,000	2.24	5,087,738,576	2.15	8,300,213,576	
11	Kakamega	3.35	12,389,412,168	3.29	5,206,425,000	3.39	7,706,221,262	3.35	12,912,646,262	
12	Kericho	1.74	6,430,664,924	1.7	2,690,250,000	1.77	4,012,879,925	1.74	6,703,129,925	
13	Kiambu	3.17	11,717,525,720	2.98	4,715,850,000	3.31	7,511,702,449	3.17	12,227,552,449	
14	Kilifi	3.15	11,641,592,941	3.3	5,222,250,000	3.03	6,886,950,498	3.14	12,109,200,498	
15	Kirinyaga	1.40	5,196,177,952	1.34	2,120,550,000	1.45	3,299,667,528	1.41	5,420,217,528	
16	Kisii	2.40	8,894,274,509	2.46	3,892,950,000	2.36	5,365,638,608	2.40	9,258,588,608	
17	Kisumu	2.17	8,026,139,240	2.16	3,418,200,000	2.18	4,943,597,770	2.17	8,361,797,770	
18	Kitui	2.81	10,393,970,413	2.79	4,415,175,000	2.82	6,414,311,936	2.81	10,829,486,936	
19	Kwale	2.23	8,265,585,516	2.46	3,892,950,000	2.06	4,691,153,693	2.23	8,584,103,693	
20	Laikipia	1.39	5,136,265,679	1.32	2,088,900,000	1.44	3,269,346,532	1.39	5,358,246,532	
21	Lamu	0.84	3,105,649,643	0.82	1,297,650,000	0.85	1,939,700,707	0.84	3,237,350,707	
22	Machakos	2.48	9,162,304,232	2.45	3,877,125,000	2.50	5,670,170,309	2.48	9,547,295,309	
23	Makueni	2.20	8,132,783,562	2.34	3,703,050,000	2.09	4,752,410,962	2.19	8,455,460,962	
24	Mandera	3.02	11,190,382,598	3.23	5,111,475,000	2.87	6,521,716,646	3.02	11,633,191,646	
25	Marsabit	1.97	7,277,004,032	2.14	3,386,550,000	1.84	4,173,848,412	1.96	7,560,398,412	
26	Meru	2.57	9,493,857,338	2.54	4,019,550,000	2.59	5,873,075,172	2.57	9,892,625,172	
27	Migori	2.16	8,005,020,448	2.14	3,386,550,000	2.18	4,954,896,108	2.16	8,341,446,108	
28	Mombasa	2.05	7,567,354,061	2.23	3,528,975,000	1.91	4,332,548,820	2.04	7,861,523,820	
29	Murang'a	1.94	7,180,155,855	1.99	3,149,175,000	1.90	4,324,611,703	1.94	7,473,786,703	
30	Nairobi	5.20	19,249,677,414	5.03	7,959,975,000	5.33	12,112,084,115	5.21	20,072,059,115	

S/No.	Schedule I: Allocation of Each County Governments' Equitable Share of Revenue Raised Nationally in the financial year 2023/24									
	County	2022/2023			2023/2024			Grand Total		
		Allocation ratio	Total Equitable Share	0.5 (Allocation Ratio*)	Equitable Share	Allocation ratio	(Equitable Share** - 0.5 Allocation Ratio) *(Basis***)	Allocation ratio	Total Equitable Share	Allocation ratio
	column C	column D	column E	column F	column G	column H	column I	column J = F+H		
31	Nakuru	3.52	13,026,116,323	3.31	5,238,075,000	3.68	8,355,349,693	3.53	13,593,424,693	
32	Nandi	1.89	6,990,869,041	1.69	2,674,425,000	2.04	4,630,869,033	1.90	7,305,294,033	
33	Narok	2.39	8,844,789,456	2.54	4,019,550,000	2.28	5,176,726,899	2.39	9,196,276,899	
34	Nyamira	1.39	5,135,340,036	1.52	2,405,400,000	1.29	2,928,798,486	1.38	5,334,198,486	
35	Nyandarua	1.53	5,670,444,228	1.54	2,437,050,000	1.53	3,468,926,056	1.53	5,905,976,056	
36	Nyeri	1.68	6,228,728,555	1.71	2,706,075,000	1.66	3,779,256,051	1.68	6,485,331,051	
37	Samburu	1.45	5,371,346,037	1.46	2,310,450,000	1.45	3,283,862,489	1.45	5,594,312,489	
38	Siaya	1.88	6,966,507,531	1.83	2,895,975,000	1.92	4,367,044,462	1.88	7,263,019,462	
39	Taita Taveta	1.31	4,842,174,698	1.34	2,120,550,000	1.29	2,919,877,430	1.31	5,040,427,430	
40	Tana River	1.76	6,528,408,765	1.85	2,927,625,000	1.70	3,863,077,542	1.76	6,790,702,542	
41	Tharaka Nithi	1.14	4,214,198,593	1.24	1,962,300,000	1.06	2,415,934,821	1.14	4,378,234,821	
42	Trans Nzoia	1.94	7,186,157,670	1.82	2,880,150,000	2.03	4,619,672,440	1.95	7,499,822,440	
43	Turkana	3.41	12,609,305,994	3.33	5,269,725,000	3.47	7,874,221,933	3.41	13,143,946,933	
44	Uasin Gishu	2.18	8,068,858,318	2	3,165,000,000	2.32	5,261,072,635	2.19	8,426,072,635	
45	Vihiga	1.37	5,067,356,827	1.47	2,326,275,000	1.29	2,940,751,885	1.37	5,267,026,885	
46	Wajir	2.56	9,474,726,151	2.7	4,272,750,000	2.46	5,580,906,422	2.56	9,853,656,422	
47	West Pokot	1.70	6,297,284,329	1.58	2,500,350,000	1.79	4,073,516,403	1.71	6,573,866,403	
	Total	100	370,000,000,000	100	158,250,000,000	100	227,174,616,067	100	385,424,616,067	

* This refers to the Shareable Revenue allocated to counties in the financial year 2019/ 20 of Ksh. 316.5 Billion. Thus, the allocation to county governments under this component is one half of the equitable share allocated to county governments in FY 2019/20 amounting to Ksh. 158. 25 Billion.

** This is the equitable share of revenues raised nationally allocated to county governments in FY 2023/24 amounting to Ksh. 385.425 Billion. Once you net out one half of the amounts of Allocation Ratio or Ksh. 158.25 Billion from the Equitable share of Ksh. 385.425 Billion, the resulting balance of Ksh. 227.174 Billion shall be allocated among county governments using the Basis.

*** Basis= 0.18*Population Index+ 0.17*Health Index+0.10* Agriculture Index+0.05*Urban Index+0.14* Poverty Index+0.08*Land Area Index+0.08*Roads Index + 0.20* Basic Share Index

Schedule II County Government Budget Ceilings on Recurrent Expenditure in Financial Year 2023/2024 (Figures in Kenya Shillings)

No.	County	County Assembly Ceilings		County Executive Ceilings	
		2022/2023	2023/2024	2022/2023	2023/2024
1	Baringo	712,229,059	828,250,102	607,049,529	628,507,168
2	Bomet	621,143,848	826,903,256	588,023,141	525,981,274
3	Bungoma	873,284,854	1,030,966,304	664,128,690	593,145,551
4	Busia	765,019,229	890,557,352	626,075,916	565,353,297
5	Elgeyo/Marakwet	592,408,337	688,567,522	568,996,754	540,143,817
6	Embu	594,786,279	655,164,072	568,996,754	470,665,205
7	Garissa	815,801,264	928,822,377	607,049,529	517,163,240
8	Homa Bay	872,842,726	951,617,005	645,102,303	612,652,603
9	Isiolo	451,013,358	539,314,722	492,255,576	384,717,582
10	Kajiado	699,076,887	836,365,718	562,230,871	543,625,285
11	Kakamega	1,097,653,117	1,400,821,103	721,207,850	702,976,417
12	Kericho	708,995,621	828,466,755	607,049,529	574,171,331
13	Kiambu	1,114,698,533	1,352,347,776	721,207,850	689,615,145
14	Kilifi	779,167,171	942,241,093	626,075,916	552,882,777
15	Kirinyaga	582,922,761	673,319,674	556,100,619	463,453,685
16	Kisii	940,958,856	1,112,890,743	664,128,690	635,010,868
17	Kisumu	718,886,210	827,121,358	626,075,916	548,429,020
18	Kitui	862,047,458	1,042,409,957	645,102,303	787,239,883
19	Kwale	617,790,583	667,712,409	568,996,754	436,816,651
20	Laikipia	467,754,457	545,809,049	524,178,098	429,430,142
21	Lamu	419,261,939	493,148,394	492,255,576	349,978,277
22	Machakos	865,126,181	1,021,331,660	645,102,303	618,887,863
23	Makueni	729,754,316	882,052,960	607,049,529	597,330,868
24	Mandera	864,090,152	983,911,204	616,986,522	537,192,934
25	Marsabit	678,317,733	714,092,325	568,996,754	477,791,217
26	Meru	938,478,295	1,105,946,626	664,128,690	802,472,137
27	Migori	857,185,385	1,003,508,709	645,102,303	609,089,597
28	Mombasa	674,783,021	837,169,783	607,049,529	414,726,825
29	Murang'a	753,378,653	830,709,033	626,075,916	633,050,405
30	Nairobi City	1,446,962,393	1,924,120,608	816,339,786	640,180,465

**Schedule II County Government Budget Ceilings on Recurrent Expenditure in Financial Year
2023/2024 (Figures in Kenya Shillings)**

No.	County	County Assembly Ceilings		County Executive Ceilings	
		2022/2023	2023/2024	2022/2023	2023/2024
31	Nakuru	1,006,312,104	1,160,413,432	702,181,463	703,777,688
32	Nandi	666,771,490	796,999,461	607,049,529	647,212,948
33	Narok	734,655,062	911,202,495	607,049,529	545,667,285
34	Nyamira	610,515,511	746,578,493	568,996,754	458,194,685
35	Nyandarua	651,697,338	770,438,804	588,023,141	533,107,285
36	Nyeri	692,693,761	776,126,610	607,049,529	605,347,631
37	Samburu	517,964,444	593,254,286	533,708,983	482,789,720
38	Siaya	683,152,880	775,678,151	607,049,529	540,322,777
39	Taita/Taveta	620,545,692	681,840,554	568,996,754	439,488,905
40	Tana River	582,990,790	677,653,973	537,074,233	436,641,663
41	Tharaka -Nithi	434,745,770	517,563,626	524,178,098	445,463,668
42	Trans Nzoia	643,357,859	685,259,476	588,023,141	427,107,865
43	Turkana	818,680,328	966,834,859	607,049,529	526,961,505
44	Uasin Gishu	703,027,730	796,524,510	607,049,529	474,407,171
45	Vihiga	637,128,800	714,071,318	588,023,141	487,678,963
46	Wajir	853,371,986	992,922,326	597,112,535	599,569,960
47	West Pokot	603,044,748	683,634,469	568,996,754	589,135,145
	Total	34,576,474,969	40,612,656,492	28,486,731,667	25,825,556,396