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REPUBLIC OF KENYA
THE NATIONAL ASSEMBLY

THIRTEENTH PARLIAMENT – FOURTH SESSION - 2025
SELECT COMMITTEE ON BUDGET AND APPROPRIATIONS

REPORT ON THE COUNTY ALLOCATION OF REVENUE BILL,
2025 (SENATE BILLS NO. 9 OF 2025).

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 06 AUG 2025	DAY: WED
TABLED BY: HON. SAMUEL ATANGI, MP	CHAIRPERSON
BY: VIVIAN WAMBUI	

The Clerk's Chambers
National Assembly
Parliament Buildings
NAIROBI

NATIONAL ASSEMBLY
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AUGUST, 2025



TABLE OF CONTENTS

TABLE OF CONTENTS	i
CHAIRPERSON’S FOREWORD	ii
ACKNOWLEDGEMENTS	iii
I. PREFACE	iv
1.1 Establishment and Mandate of the Committee.....	iv
1.2 Membership of the Committee	iv
1.3 Committee Secretariat.....	vi
1.4 Technical Support to the Committee	vi
II. INTRODUCTION	1
III. KEY HIGHLIGHTS OF THE BILL AS PASSED BY THE SENATE	1
3.1. Equitable Share to Counties.....	1
3.2. Ceilings for County Assemblies and County Executives	3
IV. COMMITTEE OBSERVATIONS	4
V. COMMITTEE RECOMMENDATION	4
FIRST SCHEDULE	5
SECOND SCHEDULE	7

CHAIRPERSON'S FOREWORD

The County Allocation of Revenue Bill, 2025, was published on 24th June, 2025, following the conclusion of the mediation process on the Division of Revenue Bill (DORB), 2025, pursuant to Article 218(1)(b) of the Constitution. The Bill was then introduced in the Senate on 27th June, 2025, and was considered and passed on Tuesday, 22nd July, 2025. Afterward, the Bill was referred to the National Assembly for consideration in accordance with the provisions of Article 110(4) of the Constitution. The Bill was read a first time on Thursday, 31st July 2025 thereafter committed to the Select Committee on Budget and Appropriations for review and reporting to the House.

The County Allocation of Revenue Bill, 2025 provides for the allocation of **Ksh. 415.0 billion** as equitable share of revenue raised nationally among the county governments for the financial year 2025/26, following the mediation process. The Bill has two schedules: the first schedule details the allocation to each County Government as equitable share of revenue; and the second schedule highlights the recurrent budget ceilings on recurrent expenditures for County Assemblies and the County Executives.

The horizontal sharing of the **Ksh. 415 billion** as equitable share of revenue among the County Governments is based on the Fourth Basis, which was considered and approved by Parliament on Tuesday, 24th June 2025, in accordance with the provisions of Article 217 of the Constitution. The Fourth Basis that shall be applicable between FY 2025/26 to FY 2029/30 has the following components:

- i. Baseline factor – being the allocation to each county in FY 2024/25, amounting to Ksh. 387.425 billion;
- ii. Affirmative Allocation – to 12 identified small counties, amounting to Ksh. 4.46 billion to be shared equally; and
- iii. Additional Equitable Share – shared based on the parameters of the fourth basis, amounting to Ksh. 23.115 billion.

The fourth basis is premised on the following parameters: Population (**45%**) (ii) Poverty Index (**12%**); (iii) Geographical Size Index (**8%**); and (vi) Basic Share index (**35%**). The twelve identified counties include: Elgeyo/Marakwet, Embu, Isiolo, Kirinyaga, Laikipia, Lamu, Nyamira, Nyandarua, Samburu, Taita/Taveta, Tharaka-Nithi, and Vihiga.

Committee recommendations

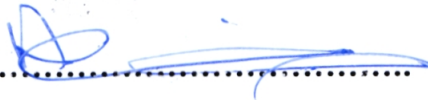
The Committee recommends that the House approve the County Allocation of Revenue Bill, 2025 (Senate Bill No.9 of 2025) **without amendments**, as proposed in the First and Second Schedules.

ACKNOWLEDGEMENTS

The Budget and Appropriations Committee wishes to express gratitude to the Office of the Speaker of the National Assembly, the Office of the Clerk of the National Assembly and the Parliamentary Budget Office for the support extended in fulfilling this mandate of reviewing the County Allocation of Revenue Bill, 2025.

On behalf of the Committee and pursuant to Standing Order 199(6), it is my pleasant duty and privilege to table the Report and recommend it to the House for adoption.

SIGNED




HON. SAMUEL ATANDI, M.P.

CHAIRPERSON, THE BUDGET AND APPROPRIATIONS COMMITTEE

06.08.2025

DATE

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 06 AUG 2025	
DAY.	
TABLED BY:	
CLERK-AT THE-TABLE:	

I. PREFACE

I.1 Establishment and Mandate of the Committee

- I. Article 221 (4) 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 drive the process of budgetary scrutiny by the National Assembly. Pursuant to this constitutional provision, Standing Order 207 establishes the Budget and Appropriations Committee with specific mandates as follows:
 - i. Examine the Division of Revenue Bill
 - ii. Investigate, inquire into and report on all matters relating to coordination, control and monitoring of the national budget;
 - iii. Discuss and review the budget estimates and make recommendations to the House;
 - iv. Examine the Budget Policy Statement presented to the House;
 - v. Examine bills related to the national budget including appropriation bills; and
 - vi. Evaluate tax estimates, economic and budgetary policies and programmes with direct budget outlays;

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

VICE CHAIRPERSON

Hon. (Dr.) Robert Pukose, CBS, M.P.
Endebess Constituency
UDA PARTY

MEMBERS

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

Hon. (Dr.) Adan Wehliye Keynan, CBS, M.P.
Eldas Constituency
JUBILEE PARTY

Hon. Mulu, Makali, PhD, CBS, 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. Ochieng, David Ouma, M.P.
Ugenya Constituency
MDG PARTY

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

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

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

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

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

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

Hon. (Dr.) Gogo, Lilian Achieng, M.P.
Rangwe Constituency
ODM PARTY

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

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

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

Hon. Murumba, John Chikati, PhD, M.P.
Tongaren Constituency
FORD-KENYA

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

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

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

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

Hon. Mutuse, Eckomas Mwenji, OGW, M.P.
Kibwezi West Constituency
MCC PARTY

Hon. Abdirahman Mohamed Abdi, M.P.
Lafey Constituency
JUBILEE PARTY

Hon. Kagiri, Jane Wangechi, OGW, M.P.
Laikipia County
UDA PARTY

Hon. (Dr.) Mugo, Edwin Gichuki
Mathioya Constituency
UDA PARTY

I.3 Committee Secretariat

3. The Committee Secretariat comprises the following:

Mr. Danson Kachumbo

Senior Fiscal Analyst/ Lead Clerk

Ms. Sylvia Ocharo
Senior Research Officer/Clerk Assistant

Mr. Ringine Mutwiri
Fiscal Analyst/ Clerk Assistant

FA. Loice Olesia
Fiscal Analyst

Mr. Moses Mwariri
Legal Counsel

Ms. Fridah Ngari
Media Relations

Mr. Simon Ouko
Serjeant-at-arms

Mr. Nimrod Ochieng
Audio Officer

Mr. Jared Amara
Office Assistant

I.4 Technical Support to the Committee

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

FA (Dr.) Martin Masinde, OGW

Director, Parliamentary Budget Office

Mr. Robert Nyagah

Senior Deputy Director, PBO

Dr. Abel Nyagwachi
Senior Fiscal Analyst

Mr. Kioko Kiminza
Fiscal Analyst II

II. INTRODUCTION

1. The County Allocation of Revenue Bill is a critical legislative instrument in the framework for devolved governance. The Bill is prepared pursuant to Article 218(1)(b) of the Constitution, and outlines how the equitable share of nationally raised revenue is distributed among the 47 counties. This allocation is central to ensuring that county governments have the financial resources to fulfill their constitutional mandate to provide services and foster development at the grassroots level.
2. In addition to detailing the revenue allocation to each county government, the Bill establishes the legal framework for transferring funds from the national government to each county's revenue fund. This mechanism ensures that allocations to counties are predictable and in accordance with the law, allowing counties to budget and plan effectively. The Bill also provides the recurrent ceilings for both the county executive and the county assemblies.
3. The basis of sharing the revenue is determined under the provisions of Article 217 of the Constitution. Which specifically requires that, once every five years, the Senate, in consultation with the National Assembly, determine the basis for allocating the share of national revenue that is annually allocated to the county level of government among the counties through a resolution.
4. The Fourth Basis for Revenue Sharing among county governments was approved by Parliament under Article 217 of the Constitution on 24th June 2025. The basis outlines how national revenue will be equitably shared among the 47 counties between FY 2025/26 and FY 2029/30.
5. The County Allocation of Revenue Bill, 2025, was published on June 24, 2025, after the conclusion of the mediation process on the Division of Revenue Bill (DORB), 2025. The Bill was then introduced in the Senate on June 27, 2025, and was considered and passed on Tuesday, July 22, 2025. Subsequently, the Bill was forwarded to the National Assembly for concurrence in line with the provisions of Article 110(4) of the Constitution.

III. KEY HIGHLIGHTS OF THE BILL AS PASSED BY THE SENATE

3.1. Equitable Share to Counties

6. The Bill proposes to share Ksh. 415.0 billion among county governments for the FY 2025/26 as equitable share of the revenue raised nationally. The Ksh. 415 billion is the allocation to counties for FY 2025/26 as contained in the Division of Revenue Act,

2025. The amount comprises an increase of Ksh. 27.6 billion from the base of Ksh. 387.4 billion shared among counties in the FY 2024/25.
7. The allocation among the County governments is based on the Fourth Basis approved by Parliament pursuant to provisions of Article 217. The Bill provides that the horizontal distribution of County Governments' equitable revenue share allocation of the Ksh. 415 billion for the FY 2025/26 shall be based on the Fourth Basis.
 8. The Fourth Basis that shall apply between FY 2025/26 to FY 2029/30 has the following components:
 - i. Baseline factor – being the allocation to each county in FY 2024/25, amounting to Ksh. 387.425 billion;
 - ii. Affirmative Allocation – to 12 identified small counties, amounting to Ksh. 4.46 billion;
 - iii. Additional Equitable Share – shared based on the parameters of the fourth basis, amounting to Ksh. 23.115 billion.
 9. The fourth basis is premised on the following parameters: Population (45%) (ii) Poverty Index (12%); (iii) Geographical Size Index (8%); and (vi) Basic Share index (35%). The twelve identified counties include: Elgeyo/Marakwet, Embu, Isiolo, Kirinyaga, Laikipia, Lamu, Nyamira, Nyandarua, Samburu, Taita/Taveta, Tharaka-Nithi, and Vihiga.
 10. Based on these provisions, the Bill in the First Schedule contains three columns that give specific allocations to counties. Column B of the First Schedule contains the allocation to all 47 counties of the amount received in FY 2024/25 (Baseline allocation). Column C contains the equal sharing of Ksh. 4.46 billion (Affirmative Action Allocation) among 12 counties, with each receiving an allocation of Ksh. 371.7 million while column E provides for the sharing of the balance based on the parameters defined in the fourth basis.
 11. The overall average revenue growth in equitable share to the county governments is 7.12 percent, which represents an increase of the equitable share of Ksh. 27.6 billion. However, the growth is shared differently among the counties, with the identified 12 counties getting the highest percentages. This means the 12 counties have significant growth from the baseline.
 12. The percentage increase from the baseline of revenue across the 12 counties from the highest is: Lamu-18.53%, Tharaka-Nithi- 14.97%, Isiolo-14.38%, Elgeyo-Marakwet-14.26%, Taita-Taveta-13.7%, Vihiga-13.52%, Laikipia-13.31%, Nyamira-13.31%, Embu-13.18%, Kirinyaga-12.89%, Samburu-12.69%, Nyandarua-12.23%. This implies that

about 30 % (Ksh. 8.35 billion) of the total increase of the equitable share in FY 2025/26 of Ksh. 27.6 billion is shared among the 12 counties.

13. Further, counties with the lowest baseline increase include Mandera-4.91%, Turkana-5.14%, Kwale-5.26%, Kilifi-5.29% and Kakamega -5.35%. Other analysis indicates that, overall, 17 counties with an increase between Ksh. 377.5 million and Ksh. 500 million, 29 counties with an increase between Ksh. 504.6 million and Ksh. 789 million. Nairobi County is the only county that shall receive more than a billion-shilling increase at Ksh. 1.24 billion.

3.2. Ceilings for County Assemblies and County Executives

14. The second schedule of the Bill provides the indicative recurrent expenditure ceilings for the County Assemblies and the County Executive as proposed by the Commission on Revenue Allocation (CRA) and passed by the Senate as per the provisions of Section 107(2A) of the Public Finance Management Act (Cap. 412A). Analysis indicates that the overall ceilings for County Assemblies have increased by Ksh. 3.57 billion from the approved Ksh. 36.37 billion for FY 2024/25 to Ksh. 39.94 billion proposed for FY 2025/26.

15. The County Assembly ceilings proposed for FY 2025/26 vary significantly across counties. Counties Assemblies with a ceiling above a billion include: Nairobi City- Ksh. 1.6 billion, Kakamega-Ksh. 1.44 billion, Kiambu-Ksh. 1.33 billion, Nakuru-Ksh.1.12billion, Kisii - Ksh. 1.1 billion, Meru-Ksh. 1.03 billion, Bungoma-Ksh. 1.07 billion, Garissa-Ksh. 1.01 billion, and Kitui-Ksh. 1.02 billion. Further analysis reveals that all 47 county assemblies had their ceilings enhanced.

16. County Assemblies that recorded relatively large increases in their proposed ceilings include Kiambu -Ksh.210 Million, Wajir-Ksh. 208.4 Million, Garissa-Ksh. 204.6 Million, Makueni-Ksh.183.7 Million, Kakamega- Ksh. 162.6 million, Mombasa -Ksh. 161.9 million, Uasin Gishu-Ksh. 160.1 million, Kisumu-Ksh.131.2million, Isiolo -Ksh. 116.1 million, and Tana-River -Ksh. 104.2 million. Marginal increases were recorded in Migori-Ksh.29 Million, Trans Nzoia-Ksh. 28 million, Tharaka Nithi- Ksh. 23.2 Million, Samburu-Ksh.12.4 Million, and Nairobi City- Ksh. 7 million.

17. The ceilings of the county executives show a reduction in the overall ceilings. The total proposed allocation for the county executive's recurrent expenditure decreased from Ksh. 33.76 billion in FY 2024/25 to the proposed Ksh.23.41 billion. This represents a decline of Ksh. 10.34 billion. CRA indicated that this adjustment was based on an assessment of various spending requirements for county executives based on periodic circulars and gazette notices from the

Salaries and Remuneration Commission (SRC), Court rulings and determinations, and input from the Senate and other stakeholders.

18. This downward adjustment affected all 47 county governments, with the largest absolute variances recorded in Meru -Ksh. 481.9 million reduction and Kitui-Ksh-471.9 million reduction. County executives with a marginal reduction include Mombasa - Ksh. 53.7 million and Lamu - Ksh. 65.9 million.

IV. COMMITTEE OBSERVATIONS

19. Pursuant to the above, the Committee made the following observations:

- i. The approved Fourth Basis for Revenue Sharing among county governments comprises three key components. First is the baseline allocation, which guarantees that no county receives less than its FY 2024/25 allocation. Second is the affirmative action allocation, targeted at 12 smaller counties to enhance their overall share and promote equity. Lastly, the additional equitable allocation is distributed based on defined parameters such as population, poverty levels, land area, and basic share, aligning resource distribution with county-specific needs.
- ii. The total recurrent budget ceilings for County Assemblies have been increased by Ksh. 3.57 billion, from Ksh. 36.37 billion in FY 2024/25 to Ksh. 39.94 billion in FY 2025/26. In contrast, the recurrent ceilings for county executives have declined with a reduction of Ksh. 10.3 billion compared to FY 2024/25 allocations.

V. COMMITTEE RECOMMENDATION

20. The Committee, having considered, reviewed, and examined the County Allocation of Revenue Bill, 2025 (Senate Bill No.9 of 2025), recommends:

- i. That the House Approves the County Allocation of Revenue Bill, 2025 (Senate Bill No.9 of 2025) **without amendments**.

FIRST SCHEDULE

Allocation of Each County Government' Equitable Share of Revenue Raised Nationally in the FY 2025/26.

SN	County	Baseline Allocation of Ksh.387.425 billion		Affirmative Action Allocation Ksh.4.46 Billion	Additional equitable share above Ksh.391.885 (Ksh.23.115billion)		Total Equitable Share
		Allocation factor	Equitable share		Allocation Ratio	Equitable Share	
		A	B	C	D	E	F=B+C+E
1	Baringo	1.72520	6,683,873,223		1.72966	399,810,161	7,083,683,384
2	Bomet	1.81070	7,015,121,755		1.86926	432,078,744	7,447,200,499
3	Bungoma	2.88331	11,170,673,599		2.88722	667,381,067	11,838,054,666
4	Busia	1.93971	7,514,935,582		1.91057	441,628,476	7,956,564,058
5	Elgeyo-Marakwet	1.24585	4,826,732,019	371,666,667	1.37031	316,748,026	5,515,146,712
6	Embu	1.38605	5,369,896,832	371,666,667	1.45307	335,878,174	6,077,441,672
7	Garissa	2.13988	8,290,447,365		2.54094	587,337,311	8,877,784,676
8	Homa-Bay	2.10887	8,170,280,800		2.05968	476,095,263	8,646,376,063
9	Isiolo	1.27083	4,923,507,187	371,666,667	1.45440	336,183,445	5,631,357,298
10	Kajiado	2.15397	8,345,013,610		2.37612	549,241,276	8,894,254,886
11	Kakamega	3.35046	12,980,503,320		3.00387	694,345,246	13,674,848,566
12	Kericho	1.73930	6,738,465,302		1.90440	440,203,054	7,178,668,356
13	Kiambu	3.17318	12,293,696,674		3.36630	778,121,312	13,071,817,986
14	Kilifi	3.14121	12,169,843,476		2.78414	643,553,294	12,813,396,770
15	Kirinyaga	1.40654	5,449,272,719	371,666,667	1.43077	330,722,506	6,151,661,892
16	Kisii	2.40197	9,305,835,688		2.22317	513,886,080	9,819,721,768
17	Kisumu	2.16954	8,405,328,573		2.14881	496,698,365	8,902,026,938
18	Kitui	2.80983	10,885,968,099		2.67333	617,939,738	11,503,907,837
19	Kwale	2.22634	8,625,411,603		1.96101	453,288,040	9,078,699,643
20	Laikipia	1.39047	5,387,034,732	371,666,667	1.49418	345,380,610	6,104,082,008
21	Lamu	0.84002	3,254,430,723	371,666,667	1.00162	231,523,815	3,857,621,205
22	Machakos	2.47718	9,597,223,940		2.51745	581,908,741	10,179,132,681
23	Makueni	2.19328	8,497,308,272		2.07237	479,027,382	8,976,335,654
24	Mandera	3.01752	11,690,618,560		2.48517	574,446,433	12,265,064,993

SN	County	Baseline Allocation of Ksh.387.425 billion		Affirmative Action Allocation Ksh.4.46 Billion	Additional equitable share above Ksh.391.885 (Ksh.23.115billion)		Total Equitable Share
		Allocation factor	Equitable share		Allocation Ratio	Equitable Share	
		A	B	C	D	E	F=B+C+E
25	Marsabit	1.96093	7,597,151,194		2.19995	508,517,884	8,105,669,078
26	Meru	2.56678	9,944,340,480		2.63727	609,605,579	10,553,946,059
27	Migori	2.16431	8,385,076,399		2.15818	498,863,320	8,883,939,719
28	Mombasa	2.03902	7,899,674,038		2.09263	483,711,243	8,383,385,281
29	Murang'a	1.93892	7,511,867,031		1.97966	457,597,845	7,969,464,876
30	Nairobi City	5.20842	20,178,711,957		5.35763	1,238,416,440	21,417,128,397
31	Nakuru	3.52765	13,666,997,646		3.40969	788,150,012	14,455,147,658
32	Nandi	1.89613	7,346,071,107		1.84169	425,706,959	7,771,778,066
33	Narok	2.38546	9,241,860,519		2.28621	528,456,627	9,770,317,146
34	Nyamira	1.38349	5,359,987,994	371,666,667	1.47861	341,779,695	6,073,434,356
35	Nyandarua	1.53230	5,936,521,652	371,666,667	1.53358	354,487,312	6,662,675,631
36	Nyeri	1.68255	6,518,609,255		1.63324	377,523,418	6,896,132,673
37	Samburu	1.45144	5,623,228,509	371,666,667	1.47988	342,075,188	6,336,970,364
38	Siaya	1.88462	7,301,473,431		1.95979	453,005,454	7,754,478,885
39	Taita-Taveta	1.30764	5,066,138,383	371,666,667	1.39582	322,644,636	5,760,449,685
40	Tana-River	1.76156	6,824,718,834		1.72077	397,755,896	7,222,474,730
41	Tharaka-Nithi	1.13558	4,399,508,312	371,666,667	1.24210	287,111,314	5,058,286,293
42	Trans-Nzoia	1.94631	7,540,500,922		1.94947	450,619,915	7,991,120,837
43	Turkana	3.41054	13,213,283,320		2.93876	679,294,051	13,892,577,371
44	Uasin-Gishu	2.18685	8,472,398,961		2.18307	504,615,809	8,977,014,770
45	Vihiga	1.36618	5,292,921,648	371,666,667	1.48892	344,162,910	6,008,751,224
46	Wajir	2.55606	9,902,799,041		2.61640	604,781,642	10,507,580,683
47	West Pokot	1.70607	6,609,735,714		1.69885	392,690,294	7,002,426,008
	Total	100	387,425,000,000	4,460,000,000	100.00000	23,115,000,000	415,000,000,000

SECOND SCHEDULE

County Government Budget Ceilings on Recurrent Expenditure in Financial Year 2025/26 (Figures in Kenya Shillings)					
	COUNTY	County Assembly Ceilings		County Executive Ceilings	
		FY 2024/25	FY 2025/26	FY 2024/25	FY 2025/26
1	Baringo	757,858,506	847,469,122	811,330,131	496,161,163
2	Bomet	677,847,307	755,816,719	675,271,762	468,730,626
3	Bungoma	1,019,575,196	1,074,221,694	794,269,934	562,059,982
4	Busia	804,254,206	859,603,045	740,954,156	514,728,802
5	Elgeyo-Marakwet	642,494,863	682,127,598	682,571,452	445,655,740
6	Embu	612,356,235	653,997,909	599,617,223	445,585,855
7	Garissa	805,632,232	1,010,212,868	693,214,915	510,888,235
8	Homa-bay	865,455,765	901,349,007	807,946,650	538,863,664
9	Isiolo	455,851,471	571,957,767	483,811,987	376,492,992
10	Kajiado	739,100,667	797,493,878	705,785,753	459,200,063
11	Kakamega	1,277,560,747	1,440,150,864	954,360,037	631,900,264
12	Kericho	753,482,865	801,439,308	742,119,652	491,924,215
13	Kiambu	1,122,733,276	1,332,680,576	937,949,817	642,094,266
14	Kilifi	811,428,332	871,651,828	732,390,410	528,153,096
15	Kirinyaga	626,637,101	667,134,062	591,357,406	436,378,706
16	Kisii	994,072,293	1,051,143,180	842,938,395	569,351,784
17	Kisumu	862,083,652	993,261,872	720,990,566	522,102,171
18	Kitui	946,077,555	1,025,218,850	1,034,274,047	556,906,939
19	Kwale	625,406,505	667,152,528	561,039,626	447,387,205
20	Laikipia	477,594,112	511,501,082	543,968,003	406,459,778
21	Lamu	466,864,730	502,735,064	439,219,777	373,334,857
22	Machakos	924,156,126	957,194,136	817,384,477	540,775,483
23	Makueni	780,912,038	964,631,315	772,648,310	494,768,774
24	Mandera	825,043,653	917,936,058	709,410,958	511,948,091
25	Marsabit	666,740,178	741,494,088	620,635,223	458,101,332
26	Meru	991,451,371	1,033,230,263	1,046,885,894	565,023,558
27	Migori	907,920,737	936,954,113	803,308,177	538,507,125
28	Mombasa	700,845,894	862,807,953	550,949,872	497,268,190
29	Murang'a	755,814,834	813,710,947	822,212,796	515,207,988
30	Nairobi City	1,596,625,912	1,603,909,510	924,648,890	775,756,999
31	Nakuru	1,034,293,969	1,121,659,233	949,692,125	622,626,699
32	Nandi	727,658,319	811,140,379	829,614,196	492,132,433
33	Narok	834,927,075	878,624,509	715,936,269	499,621,001
34	Nyamira	650,614,404	689,414,409	584,106,355	444,949,706
35	Nyandarua	706,936,676	758,345,693	683,959,845	469,042,680
36	Nyeri	710,551,514	760,288,009	779,895,747	492,365,209
37	Samburu	557,171,977	569,616,860	611,274,116	400,557,424
38	Siaya	710,085,117	759,893,500	701,924,604	491,970,700

County Government Budget Ceilings on Recurrent Expenditure in Financial Year 2025/26 (Figures in Kenya Shillings)					
		County Assembly Ceilings		County Executive Ceilings	
	COUNTY	FY 2024/25	FY 2025/26	FY 2024/25	FY 2025/26
39	Taita-Taveta	635,498,816	706,797,720	567,140,475	450,325,811
40	Tana-River	605,987,033	710,218,891	558,967,389	422,272,274
41	Tharaka-Nithi	485,355,131	508,533,605	561,403,884	404,731,372
42	Trans-Nzoia	636,754,015	664,759,854	557,198,937	474,454,626
43	Turkana	770,739,999	863,842,883	704,903,707	510,888,235
44	Uasin-Gishu	727,164,370	887,273,308	623,694,943	498,842,007
45	Vihiga	659,816,891	703,918,304	628,658,777	467,917,374
46	Wajir	784,444,072	992,853,943	791,932,190	502,524,835
47	West-Pokot	637,364,488	699,024,354	743,044,332	447,670,353
	Total	36,369,242,225	39,936,392,660	33,756,814,187	23,414,610,682

REPUBLIC OF KENYA



NATIONAL ASSEMBLY

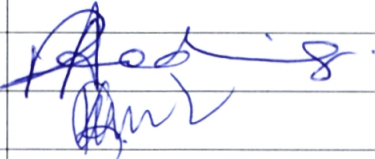
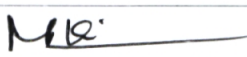
THIRTEENTH PARLIAMENT- FOURTH SESSION

BUDGET AND APPROPRIATIONS COMMITTEE

ADOPTION SCHEDULE

We, the undersigned Members of the Budget and Appropriations Committee, today... 06.08.2025 do hereby affix our signatures to this **REPORT OF BUDGET AND APPROPRIATIONS COMMITTEE ON THE COUNTY ALLOCATION OF REVENUE BILL, 2025 (SENATE BILL NO. 9 OF 2025)** to affirm our approval and confirm accuracy, validity and authenticity: -

No	NAME	SIGNATURE
1	Hon. Atandi, Samuel Onunga, M.P. -Chairperson	
2	Hon. (Dr.) Pukose Robert, CBS, M.P.- Vice Chairperson	
3	Hon. Chumel, Samwel Moroto, M.P.	
4	Hon. (Dr.) Adan Wehliye Keynan, CBS, M.P.	
5	Hon. Mulu, Makali, PhD.CBS, M.P.	
6	Hon. Lekuton, Joseph, M.P.	
7	Hon. Lesuuda, Josephine Naisula, OGW, M.P.	
8	Hon. Robi, Mathias Nyamabe, M.P.	
9	Hon. Ochieng, David Ouma, M.P.	
10	Hon. Muchira, Michael Mwangi, M.P.	
11	Hon. Mwakuwona, Danson Mwashako, M.P.	
12	Hon. Mwirigi, John Paul, M.P.	
13	Hon. Wangaya, Christopher Aseka, M.P.	
14	Hon. (Dr.) Masara, Peter Francis, M.P.	
15	Hon. (Dr.) Ongili, Babu Owino Paul, M.P.	
16	Hon. Wanjiku, John Njuguna, M.P.	
17	Hon. Sergon, Flowrence Jematiah, M.P.	
18	Hon. Guyo, Ali Wario, M.P.	
19	Hon. (Dr.) Gogo, Lilian Achieng, M.P.	

20	Hon. Murumba, John Chikati, PhD., M.P.	
21	Hon. Busia, Ruth Adhiambo Odinga, M.P.	
22	Hon. Kitilai, Ole Ntutu, M.P.	
23	Hon. Mokaya, Nyakundi Japheth, M.P.	
24	Hon. Abdirahman Mohamed Abdi, M.P.	
25	Hon. Mutuse, Eckomas Mwengi, OGW, M.P.	
26	Hon. Kagiri, Jane Wangechi, OGW, M.P.	
27	Hon. (Dr.) Mugo, Edwin Gichuki, M.P.	