



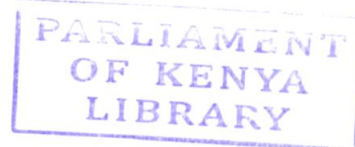
COMMISSION ON REVENUE ALLOCATION

Promoting an equitable society

PAPERS LAID	
DATE	12/2/2024
TABLED BY	Deputy Senate Maj. Whip.
COMMITTEE	-
CLERK AT THE TABLE	Mbaya.

CRA RECOMMENDATION TO THE SENATE ON RECURRENT EXPENDITURE BUDGET CEILINGS FOR COUNTY ASSEMBLIES AND EXECUTIVES FOR THE FINANCIAL YEAR

2025/2026



DECEMBER 2024

NOTES ON THE RECURRENT EXPENDITURE BUDGET CEILINGS FOR COUNTIES FOR THE FINANCIAL YEAR 2025/2026

1. Introduction

The Commission on Revenue Allocation hereby makes a recommendation to the Senate on the recurrent expenditure budget ceilings for both the county assemblies and the county executives for the financial year 2025/2026. The recommendation fulfills the requirement of Articles 216 (2) and (3) of the Constitution of Kenya 2010 and the Public Finance Management CAP. 412 A, Section 107 (2A).

The Commission has successfully made recommendations to the Senate on the County Governments' Recurrent Expenditure Budget Ceilings from FY 2014/15 to 2024/25.

2. The Basis for County Recurrent Expenditure Budget Ceilings

The basis for developing County Recurrent Expenditure Budget Ceilings recommendations are **circulars** and **gazette notices** from **SRC issued from time to time, various court determinations, IEBC gazette notices on election outcomes, the Senate's and stakeholders' feedback.**

The County Recurrent Expenditure Budget Ceilings are for both the county executive and county assembly;

a. County Assembly

The following circulars and items were taken into consideration in developing the ceilings for the County Assembly;

- i. Gazette Notice No. 9064 dated 19th July 2024 on Remuneration and Benefits for State Officers in County Assembly
- ii. Gazette Notice 10350 of 9th August 2023 on Remuneration and Benefits for State Officers in the County Assembly
- iii. SRC/TS/ /29/ VOL.II (28) dated 13th September 2024 on Remuneration and Benefits for public officers in the County Assembly for the third remuneration review cycle 2021/22-2024/25.
- iv. Finance Act 2023 of 26th June 2023 on Housing Levy
- v. Gazette Notice No. 9956 dated 24th August 2022 on Elected Members of the County Assembly (MCAs)
- vi. Gazette Notice No. 10712 dated 9th September 2022 on Nominated MCAs
- vii. SRC/TS/29 (35) dated 2nd September 2022 on House rent for County Governors, Deputy Governors and Assembly Speakers
- viii. SRC/TS/25/7/25 dated 31st October 2022 on Clarification on Mileage for Nominated MCAs
- ix. SRC/TS/CAF/3/61/49 (46) dated 13th December 2017 on Salaries of Staff for the Governors', Deputy Governors' and Speakers' of the County Assembly
- x. SRC/TS/CGOVT/3/61 Vol. IV (49) dated 8th December 2017 on Remuneration and Benefits for Board Members of the County Assembly Service Board (CASB)
- xi. SRC/TS/TA/3/10 (86) dated 19th November 2014 on annual leave allowance for state officers and other public officers in County Government.
- xii. SRC/TS/15 Vol. V (77) dated 14th June 2024 on allowances to audit committee members in National and County Governments.

- xiii. Gazette notice No. 2690 dated 15th April 2016 on Audit Committees.
- xiv. NSSF Act 2015 on review of NSSF deductions.
- xv. **Other items in the ceilings;**
 - a. *Insurance* – Retained at status quo of 2024/25 FY. Insurance covers Medical benefits, Group Life Insurance and Group Personal Accident for state officers as provided by Gazette Notice 10350. It also covers county assembly staff as per third remuneration review cycle 2021/22-2024/25 of 13th September 2024 and SRC/TC/CGOVT/3/61 of 19th December 2014.
 - b. *Operations and Maintenance (O and M) costs* - The 70:30 rule was applied in determining the base O and M for the financial year 2025/26. The total O and M includes O and M costs and public participation costs.
 - c. Directives from the Senate in approving the FY 2023/24 County Governments' Recurrent Expenditure Budget Ceilings on county staffing levels, County assembly Committees and Public Participation. This is as per the Senate's Standing Committee of Finance and Budget in their report of May 2023.
 - d. Feedback from stakeholders' engagement. The stakeholders consulted were SOCATT and CAF on 5th, December 2024; COG leadership and CECM Finance caucus on 6th December 2024 both meetings at CRA Offices and stakeholders' consultative meeting held on 9th December 2023 at Safari Park Hotel, Nairobi.

b. County Executive

The following circulars and items were taken into consideration in developing the ceilings for the County Executive;

- i. Gazette Notice No. 9062 of 19th July 2024 on Remuneration and Benefits for State Officers for County Executive.
- ii. Gazette Notice No. 10348 of 9th August 2023 on Remuneration and Benefits for State Officers in County Executive.
- iii. SRC/TS/ /29/ VOL.II (29) dated 12th September 2024 on Remuneration and Benefits for public officers' employee in the County Executive for the third remuneration review cycle 2021/22-2024/25.
- iv. Finance Act of 26th June 2023 on Housing Levy.
- v. SRC/TS/29 (35) dated 2nd September 2022 on House rent for County Governors, Deputy Governors and Assembly Speakers.
- vi. SRC/TS/15 Vol. V (77) dated 14th June 2024 on allowances to audit committee members in National and County Governments.
- vii. SRC/TS/29 (81) dated 10th August 2023 on Remuneration and Benefits for the public officer in the County Government Executive for the third remuneration review cycle 2021/2022 – 2024/2025 (County Attorney and County Secretary)
- viii. SRC/TS/CGOVT/3/61/VOL.IV(42) dated 30th June 2020 on remuneration for County Public Service Board Members
- ix. SRC/TS/CGOVT/3/61VOL.IV(49) dated 8th December 2017 on remuneration and benefits for County Public Service Board
- x. Letter Ref. No SRC/TS/25/7(24) of 13th October 2022 on Guidelines on Allowances for CBEF non-state actors
- xi. NSSF Act 2015 on review of NSSF deductions

- xii. SRC/TS/CGOVT/3/61/ (84) of 31st July 2014 on reviewed Remuneration for Selected Positions in Executive Arm of County Government
- xiii. SRC/TS/CGOVT/3/16 of 29th July 2013 Remuneration and Benefits for staff serving in county government
- xiv. **Other Items in the Ceilings;**
 - a. *The salaries and allowances for Ward, Sub County and Deputy Sub County Administrators* as per function 14 under the fourth schedule.
 - b. *PFM Staff*: Provision has been made for the CECM, County Chief Officer and seven (7) Directors under the County Treasury.
 - c. *County Chief Officers*; provided for fourteen (14) for every County in line with fourteen (14) functions under the fourth schedule.
 - d. *Insurance* – Retained at status quo of 2024/25 FY. Insurance covers Medical benefits, Group Life Insurance and Group Personal Accident for state officers as provided by Gazette Notice 10350. It also covers county executive staff as per third remuneration review cycle 2021/22-2024/25 of 12th September 2024 and SRC/TC/CGOVT/3/61 of 19th December 2014.
 - e. *Operations and Maintenance (O and M) costs* - The 70:30 rule was applied in determining the base O and M for the financial year 2025/26. The total O and M includes O and M costs and public participation costs.
 - f. Directives from the Senate in approving the FY 2023/24 County Governments' Recurrent Expenditure Budget Ceilings on county staffing levels, County assembly Committees and Public Participation. This is as per the Senate's Standing Committee of Finance and Budget in their report of May 2023.
 - g. Feedback from stakeholders' engagement. The stakeholders consulted were SOCATT and CAF on 5th, December 2024; COG leadership and CECM Finance caucus on 6th December 2024 both meetings at CRA Offices and stakeholders' consultative meeting held on 9th December 2023 at Safari Park Hotel, Nairobi.

3. Senate's Directives in approving FY 2023/24 Ceilings

In approving the 2023/24 County Recurrent Expenditure Budget Ceilings, the Senate directed as follows;

- a. The Commission on Revenue Allocation (CRA) and County Assemblies Forum (CAF) should undertake a review of staffing needs for County Assemblies within six months from the date of tabling this report with a view to making appropriate recommendations to the Senate on guidelines on staffing levels and establishment in County Assemblies;
- b. County Assemblies should submit to CRA the number of committees and number of members in each of the respective County Assembly committees for purposes of monitoring compliance with the guidelines on Committee composition. In addition, CRA should provide guidance on the optimal number of Committees to be incorporated in the ceilings for the FY 2024/25;
- c. CRA should re-evaluate the costs associated with public participation noting factors such as land area of the county and population in the computation of recurrent expenditure budget ceilings in the FY 2024/25; and
- d. In order to ensure cost-effective expenditure in security, CRA should consult the National Police Service (NPS) in the determination of appropriate compensation rates for NPS officers engaged by Assemblies. In addition, there is need to develop cost effective methods of public participation in counties that have security issues.



Implementation of the Directives

The Commission on Revenue Allocation through a letter Ref CRA/FA/01/VOL III (65) dated 30th November 2023 submitted a recommendation report to the Senate on the issues raised above. The recommendations incorporated in the FY 2024/25 ceilings are as follows;

a. **Staffing Levels**

CRA capping retained at the same level as per the circular Ref No. CRA/FA/01/VOL.II (22) of June 2018

b. **County Assembly's Committees**

The optimal number of committees was adjusted upwards to eighteen (18) from fourteen. However, this is the maximum number and an assembly may constitute lower than eighteen.

c. **County Governments' Public Participation Model**

In line with Senate directives, CRA developed a public participation model considering the following;

- i. Land area in relation to contribution of each county
- ii. Number of documents by county governments
- iii. Number of wards in a county government
- iv. Daily subsistence allowances for county officers and lunch allowances for security officers
- v. Conference costs
- vi. Transport costs

Assumptions to the Model

The following assumptions were made in developing the model;

- i. The model applied the CRA's Third Basis Recommendation for equitable sharing of revenue that uses the land area parameter capped only from above at 7%. In the model, besides administrative costs associated with the provision of services, the inclusion of this parameter is intended to compensate the largest counties which also happen to be sparsely populated, for the additional costs they incur for conducting public participation in hard to reach areas.
- ii. The number of documents was assumed to be six (6). These are; County Integrated Development Plan (CIDP), Annual Development Plan (ADP), County Fiscal Strategy Paper (CFSP), Budget Estimates and Finance Act and any one other document that requires physical public forum participation. Notably, this informed the number of public participation meetings thus capped at six (6) per financial year.
- iii. All public participation sessions shall be undertaken at the ward levels.
- iv. County team attending the public participation session is assumed to comprise of one County Executive Committee Member (CECM) or County Chief Officer (CCO) or MCA, two budget officers/ fiscal analysts, three logistic officers and five security officers. The county team attending the sessions outside 50 km radius of respective duty stations to be entitled to daily subsistence allowances for two days while the security officers will be entitled to lunch allowances for two days as per available SRC guidelines.
- v. The conference venues to be hired at a cost of KES 5,000.00 per session.
- vi. Public address system to be hired at a cost of KES 5,000.00 per session.
- vii. Refreshment will be provided at a cost of KES 50,000.00 for one hundred participants.
- viii. The Transport costs to include KES. 50,000.00 for fuel



ix. **Contingency costs.** This includes other costs related to public participation at KES 500 per person.

: In developing the recommendation on county governments' recurrent expenditure budget ceilings for FY 2025/26 the Commission used data from the report on 2019 Kenya Population and Housing Census, Volume I: Population by County and Sub-County by Kenya National Bureau of Statistics.

4. Comparison of the Ceilings and Actual Expenditures

In approving the 2023/24 FY County Recurrent Expenditure Ceilings, the Senate guided CRA to compare the ceilings and actual expenditures for county governments. A comparative analysis was undertaken between County Allocation of Revenue Act 2023 and actual expenditures for county assemblies as contained in County Assemblies' Annual Report and Financial Statements for the Financial Year ended 30th June 2024.

The following were key findings: Twenty-five (25) county assemblies' expenditures spent above CRA's recommendation while Eleven (11) county assemblies spent below CRA's recommendation as per annex 1. Eleven (11) assemblies had not submitted the end of the year financial statements for 2023/24 FY to CRA.

Notably, no comparative analysis was undertaken for the executive ceilings. This is because the standard Chart of Accounts (SCOA) does not provide for a budget line item in the budget for Governor, Deputy Governor, County Executive Committee Members, Advisors, Chief Officers, Directors, PFM Staff and Administration. This makes it difficult to separate the expenditure from other county expenditures.

5. Recommendation for FY 2025/2026 County Recurrent Expenditure Budget Ceilings

The proposed recommendation for the County Recurrent Expenditure Budget Ceilings for 2025/26 is **KES 61,672,003,341.00** comprising of **KES 38,257,392,660.00** for County Assemblies and **KES 23,414,610,681.00** for County Executives.

The proposed recurrent expenditure ceilings for the county assemblies as per **Table 1** attached amounting to **KES 38,257,392,660.00** includes: -

- Salaries, Allowances, Mileage, Insurance & Gratuity for Speakers and MCAs.
- Salaries, Allowances, Insurance and pension for County Assembly staff.
- Salaries, allowances and Gratuity for the County Assembly Service Board and Secretariat.
- Salaries and allowances for partisan staff for all the MCAs.
- Provision for the operationalization of an Audit Committee based on SRC circular.
- Provision for public participation costs.
- Provision for operations and maintenance costs.

The proposed recurrent expenditure ceilings for the county executives as per **Table 2** attached amounting to **KES 23,414,610,681.00** includes: -

- Salaries, Allowances, Insurance & Gratuity for Governor and Deputy Governor.



- Salaries, Allowances, Insurance & Gratuity for County Secretary, Advisors and the County Executive Committee members.
- Salaries, Allowances, Insurance and pension for County Chief Officers and Directors
- Salaries, Allowances & Gratuity for the County Attorney.
- Salaries, Allowances, Insurance and Pension for County Administration staff.
- Salaries and allowances for allocated staff of the Governor and Deputy Governor's.
- Salaries, allowances and Gratuity for the County Public Service Board.
- Provision for the operationalization of an Audit Committee based on National Treasury and SRC guidelines.
- Provision for operationalization of the County Budget Economic Forum (CBEF) based on SRC guidelines.
- Provision for public participation costs.
- Provision for operations and maintenance costs.



The table below shows the recurrent expenditure ceilings for the county governments for the last nine years;

FISCAL YEAR		CRA CEILING	SENATE / ADJUSTMENT	CRA	TOTAL PROVIDED
2015/16	AMOUNTS IN KES MILLIONS				
	EXECUTIVE	20,663		0	20,663
	ASSEMBLY	24,993		2,500	27,493
	TOTAL	45,656		2,500	48,156
2016/17	EXECUTIVE	20,843		0	20,843
	ASSEMBLY	28,986		74	29,060
	TOTAL	49,829		74	49,903
2017/18	EXECUTIVE	25,886		0	25,886
	ASSEMBLY	28,897		0	28,897
	TOTAL	54,783		0	54,783
2018/19	EXECUTIVE	26,779		0	26,779
	ASSEMBLY	31,031		1,752	32,783
	TOTAL	57,810		1,752	59,562
2019/20	EXECUTIVE	26,708		0	26,708
	ASSEMBLY	33,248		0	33,248
	TOTAL	59,956		0	59,956
2020/21	EXECUTIVE	26,708		0	26,708
	ASSEMBLY	33,248		0	33,248
	TOTAL	59,956		0	59,956
2021/22	EXECUTIVE	26,708		0	26,708
	ASSEMBLY	33,248		2,409	35,656
	TOTAL	59,956		2,409	62,364
2022/23	EXECUTIVE	28,487		0	28,487
	ASSEMBLY	34,493		183	34,576
	TOTAL	62,980		183	63,063
2023/24	EXECUTIVE	25,826		0	25,826
	ASSEMBLY	39,323		1,290	40,613
	TOTAL	65,149		1,290	66,439
2024/25	EXECUTIVE	33,756		0	33,756
	ASSEMBLY	40,196		(3,827)	36,369
	TOTAL	73,953		(3,827)	70,125
2025/26	EXECUTIVE PROPOSED	23,415			
	ASSEMBLY PROPOSED	38,257			
	TOTAL	61,672			

Table: 1**RECOMMENDED RECURRENT EXPENDITURE CEILINGS FOR COUNTY ASSEMBLIES (KES)**

	COUNTY	FY 2024/25	FY 2025/26
1.	Baringo	757,858,506	823,469,122
2.	Bomet	677,847,307	725,816,719
3.	Bungoma	1,019,575,196	969,221,694
4.	Busia	804,254,206	859,603,045
5.	Elgeyo-Marakwet	642,494,863	682,127,598
6.	Embu	612,356,235	653,997,909
7.	Garissa	805,632,232	903,212,868
8.	Homa-Bay	865,455,765	901,349,007
9.	Isiolo	455,851,471	471,957,767
10.	Kajiado	739,100,667	797,493,878
11.	Kakamega	1,277,560,747	1,240,150,864
12.	Kericho	753,482,865	801,439,308
13.	Kiambu	1,122,733,276	1,207,680,576
14.	Kilifi	811,428,332	851,651,828
15.	Kirinyaga	626,637,101	667,134,062
16.	Kisii	994,072,293	1,051,143,180
17.	Kisumu	862,083,652	793,261,872
18.	Kitui	946,077,555	990,218,850
19.	Kwale	625,406,505	667,152,528
20.	Laikipia	477,594,112	511,501,082
21.	Lamu	466,864,730	472,735,064
22.	Machakos	924,156,126	957,194,136
23.	Makueni	780,912,038	839,631,315
24.	Mandera	825,043,653	917,936,058
25.	Marsabit	666,740,178	741,494,088
26.	Meru	991,451,371	1,033,230,263
27.	Migori	907,920,737	936,954,113
28.	Mombasa	700,845,894	732,807,953
29.	Murang'a	755,814,834	813,710,947
30.	Nairobi City	1,596,625,912	1,568,909,510
31.	Nakuru	1,034,293,969	1,121,659,233
32.	Nandi	727,658,319	781,140,379
33.	Narok	834,927,075	878,624,509
34.	Nyamira	650,614,404	689,414,409
35.	Nyandarua	706,936,676	758,345,693
36.	Nyeri	710,551,514	760,288,009
37.	Samburu	557,171,977	569,616,860
38.	Siaya	710,085,117	759,893,500
39.	Taita-Taveta	635,498,816	686,797,720
40.	Tana-River	605,987,033	580,218,891
41.	Tharaka-Nithi	485,355,131	508,533,605
42.	Trans-Nzoia	636,754,015	664,759,854
43.	Turkana	770,739,999	863,842,883
44.	Uasin-Gishu	727,164,370	762,273,308
45.	Vihiga	659,816,891	703,918,304
46.	Wajir	784,444,072	884,853,943
47.	West Pokot	637,364,488	699,024,354
	TOTAL	36,369,242,228	38,257,392,660

Table: 2**RECOMMENDED RECURRENT EXPENDITURE CEILINGS FOR COUNTY EXECUTIVES
(KES)**

	COUNTY	FY 2024/25	FY 2025/26
1.	Baringo	811,330,131	496,161,163
2.	Bomet	675,271,762	468,730,626
3.	Bungoma	794,269,934	562,059,982
4.	Busia	740,954,156	514,728,802
5.	Elgeyo-Marakwet	682,571,452	445,655,740
6.	Embu	599,617,223	445,585,855
7.	Garissa	693,214,915	510,888,235
8.	Homa-Bay	807,946,650	538,863,664
9.	Isiolo	483,811,987	376,492,992
10.	Kajiado	705,785,753	459,200,063
11.	Kakamega	954,360,037	631,900,264
12.	Kericho	742,119,652	491,924,215
13.	Kiambu	937,949,817	642,094,266
14.	Kilifi	732,390,410	528,153,096
15.	Kirinyaga	591,357,406	436,378,706
16.	Kisii	842,938,395	569,351,784
17.	Kisumu	720,990,566	522,102,171
18.	Kitui	1,034,274,047	556,906,939
19.	Kwale	561,039,626	447,387,205
20.	Laikipia	543,968,003	406,459,778
21.	Lamu	439,219,777	373,334,857
22.	Machakos	817,384,477	540,775,483
23.	Makueni	772,648,310	494,768,774
24.	Mandera	709,410,958	511,948,091
25.	Marsabit	620,635,223	458,101,332
26.	Meru	1,046,885,894	565,023,558
27.	Migori	803,308,177	538,507,125
28.	Mombasa	550,949,872	497,268,190
29.	Murang'a	822,212,796	515,207,988
30.	Nairobi City	924,648,890	775,756,999
31.	Nakuru	949,692,125	622,626,699
32.	Nandi	829,614,196	492,132,433
33.	Narok	715,936,269	499,621,001
34.	Nyamira	584,106,355	444,949,706
35.	Nyandarua	683,959,845	469,042,680
36.	Nyeri	779,895,747	492,365,209
37.	Samburu	611,274,116	400,557,424
38.	Siaya	701,924,604	491,970,700
39.	Taita-Taveta	567,140,475	450,325,811
40.	Tana-River	558,967,389	422,272,274
41.	Tharaka-Nithi	561,403,884	404,731,372
42.	Trans-Nzoia	557,198,937	474,454,626
43.	Turkana	704,903,707	510,888,235
44.	Uasin-Gishu	623,694,943	498,842,007
45.	Vihiga	628,658,777	467,917,374
46.	Wajir	791,932,190	502,524,835
47.	West Pokot	743,044,332	447,670,353
	TOTAL	33,756,814,187	23,414,610,681

Table: 3**COMPARISON BETWEEN RECURRENT EXPENDITURE BUDGET CEILINGS FOR FY 2024/25 AND 2025/26**

COUNTY	COUNTY ASSEMBLY			COUNTY EXECUTIVE		
	2024-25	2025-26	VARIANCE	2024-25	2025-26	VARIANCE
Baringo	757,858,506	823,469,122	65,610,616	811,330,131	496,161,163	(315,168,968)
Bomet	677,847,307	725,816,719	47,969,412	675,271,762	468,730,626	(206,541,136)
Bungoma	1,019,575,196	969,221,694	(50,353,502)	794,269,934	562,059,982	(232,209,952)
Busia	804,254,206	859,603,045	55,348,839	740,954,156	514,728,802	(226,225,354)
Elgeyo-	642,494,863	682,127,598	39,632,735	682,571,452	445,655,740	(236,915,712)
Embu	612,356,235	653,997,909	41,641,674	599,617,223	445,585,855	(154,031,368)
Garissa	805,632,232	903,212,868	97,580,636	693,214,915	510,888,235	(182,326,680)
Homa-Bay	865,455,765	901,349,007	35,893,242	807,946,650	538,863,664	(269,082,986)
Isiolo	455,851,471	471,957,767	16,106,296	483,811,987	376,492,992	(107,318,995)
Kajiado	739,100,667	797,493,878	58,393,211	705,785,753	459,200,063	(246,585,690)
Kakamega	1,277,560,747	1,240,150,864	(37,409,883)	954,360,037	631,900,264	(322,459,773)
Kericho	753,482,865	801,439,308	47,956,443	742,119,652	491,924,215	(250,195,437)
Kiambu	1,122,733,276	1,207,680,576	84,947,300	937,949,817	642,094,266	(295,855,551)
Kilifi	811,428,332	851,651,828	40,223,496	732,390,410	528,153,096	(204,237,314)
Kirinyaga	626,637,101	667,134,062	40,496,961	591,357,406	436,378,706	(154,978,700)
Kisii	994,072,293	1,051,143,180	57,070,887	842,938,395	569,351,784	(273,586,611)
Kisumu	862,083,652	793,261,872	(68,821,780)	720,990,566	522,102,171	(198,888,395)
Kitui	946,077,555	990,218,850	44,141,295	1,034,274,047	556,906,939	(477,367,108)
Kwale	625,406,505	667,152,528	41,746,023	561,039,626	447,387,205	(113,652,421)
Laikipia	477,594,112	511,501,082	33,906,970	543,968,003	406,459,778	(137,508,225)
Lamu	466,864,730	472,735,064	5,870,334	439,219,777	373,334,857	(65,884,920)
Machakos	924,156,126	957,194,136	33,038,010	817,384,477	540,775,483	(276,608,994)
Makueni	780,912,038	839,631,315	58,719,277	772,648,310	494,768,774	(277,879,536)
Mandera	825,043,653	917,936,058	92,892,405	709,410,958	511,948,091	(197,462,867)
Marsabit	666,740,178	741,494,088	74,753,910	620,635,223	458,101,332	(162,533,891)
Meru	991,451,371	1,033,230,263	41,778,892	1,046,885,894	565,023,558	(481,862,336)
Migori	907,920,737	936,954,113	29,033,376	803,308,177	538,507,125	(264,801,052)

COMPARISON BETWEEN RECURRENT EXPENDITURE BUDGET CEILINGS FOR FY 2024/25 AND 2025/26

COUNTY	COUNTY ASSEMBLY			COUNTY EXECUTIVE		
	2024-25	2025-26	VARIANCE	2024-25	2025-26	VARIANCE
Mombasa	700,845,894	732,807,953	31,962,059	550,949,872	497,268,190	(53,681,682)
Murang'a	755,814,834	813,710,947	57,896,113	822,212,796	515,207,988	(307,004,808)
Nairobi City	1,596,625,912	1,568,909,510	(27,716,402)	924,648,890	775,756,999	(148,891,891)
Nakuru	1,034,293,969	1,121,659,233	87,365,264	949,692,125	622,626,699	(327,065,426)
Nandi	727,658,319	781,140,379	53,482,060	829,614,196	492,132,433	(337,481,763)
Narok	834,927,075	878,624,509	43,697,434	715,936,269	499,621,001	(216,315,268)
Nyamira	650,614,404	689,414,409	38,800,005	584,106,355	444,949,706	(139,156,649)
Nyandarua	706,936,676	758,345,693	51,409,017	683,959,845	469,042,680	(214,917,165)
Nyeri	710,551,514	760,288,009	49,736,495	779,895,747	492,365,209	(287,530,538)
Samburu	557,171,977	569,616,860	12,444,883	611,274,116	400,557,424	(210,716,692)
Siaya	710,085,117	759,893,500	49,808,383	701,924,604	491,970,700	(209,953,904)
Taita-Taveta	635,498,816	686,797,720	51,298,904	567,140,475	450,325,811	(116,814,664)
Tana-River	605,987,033	580,218,891	(25,768,142)	558,967,389	422,272,274	(136,695,115)
Tharaka-Nithi	485,355,131	508,533,605	23,178,474	561,403,884	404,731,372	(156,672,512)
Trans-Nzoia	636,754,015	664,759,854	28,005,839	557,198,937	474,454,626	(82,744,311)
Turkana	770,739,999	863,842,883	93,102,884	704,903,707	510,888,235	(194,015,472)
Uasin-Gishu	727,164,370	762,273,308	35,108,938	623,694,943	498,842,007	(124,852,936)
Vihiga	659,816,891	703,918,304	44,101,413	628,658,777	467,917,374	(160,741,403)
Wajir	784,444,072	884,853,943	100,409,871	791,932,190	502,524,835	(289,407,355)
West Pokot	637,364,488	699,024,354	61,659,866	743,044,332	447,670,353	(295,373,979)
TOTAL	36,369,242,228	38,257,392,660	1,888,150,432	33,756,814,187	23,414,610,681	(10,342,203,506)

ANNEX 1 : ANALYSIS OF THE COUNTY ASSEMBLIES' RECURRENT EXPENDITURES FOR FY 2023/24

No.	County	CARA 2023 (Kshs.)	Actual Expenditures as per Financial Statements (KES)	Variations	Remarks
1	Trans Nzoia	685,259,476	1,049,312,407	(364,052,931)	Twenty - five county assemblies' expenditure were above CRA's recommendation.
2	Tana River	677,653,973	969,614,846	(291,960,873)	
3	Kilifi	942,241,093	1,190,499,599	(248,258,506)	
4	Siaya	775,678,151	998,618,694	(222,940,543)	
5	Bungoma	1,030,966,304	1,225,278,230	(194,311,926)	
6	Marsabit	714,092,325	890,153,454	(176,061,129)	
7	Nyandarua	770,438,804	924,911,749	(154,472,945)	
8	Bomet	826,903,256	973,754,291	(146,851,035)	
9	Mombasa	837,169,783	965,735,536	(128,565,753)	
10	Kwale	667,712,409	791,119,186	(123,406,777)	
11	Samburu	593,254,286	681,932,892	(88,678,606)	
12	Kiambu	1,352,347,776	1,419,787,046	(67,439,270)	
13	Kirinyaga	673,319,674	734,462,357	(61,142,683)	
14	Homa Bay	951,617,005	1,011,186,330	(59,569,325)	
15	Garissa	928,822,377	986,520,625	(57,698,248)	
16	Baringo	828,250,102	882,569,472	(54,319,370)	
17	Kajiado	836,365,718	884,884,188	(48,518,470)	
18	Machakos	1,021,331,660	1,064,803,037	(43,471,377)	
19	Laikipia	545,809,049	585,657,037	(39,847,988)	
20	Nyamira	746,578,493	777,838,864	(31,260,371)	
21	Elgeyo/Marakwet	688,567,522	706,716,501	(18,148,979)	
22	Nyeri	776,126,610	792,811,019	(16,684,409)	
23	Kisumu	827,121,358	836,068,444	(8,947,086)	
24	Wajir	992,922,326	999,253,492	(6,331,166)	
25	Nakuru	1,160,413,432	1,165,905,233	(5,491,801)	
26	Tharaka -Nithi	517,563,626	517,106,065	457,561	Eleven (11) county assemblies spent below CRA's recommendation
27	Kericho	828,466,755	820,150,767	8,315,988	
28	Makueni	882,052,960	866,413,369	15,639,591	
29	Kitui	1,042,409,957	1,022,961,295	19,448,662	
30	Mandera	983,911,204	954,793,083	29,118,121	
31	Vihiga	714,071,318	672,564,546	41,506,772	
32	Murang'a	830,709,033	786,922,589	43,786,444	
33	Narok	911,202,495	865,032,012	46,170,483	
34	Lamu	493,148,394	425,711,414	67,436,980	
35	Kakamega	1,400,821,103	1,326,581,205	74,239,898	
36	Meru	1,105,946,626	992,315,088	113,631,538	
37	Isiolo	539,314,722	-	539,314,722	Eleven (11) county assemblies had not submitted the end of the year financial statements for 2023/24 FY to CRA.
38	Embu	655,164,072	-	655,164,072	
39	Taita/Taveta	681,840,554	-	681,840,554	
40	West Pokot	683,634,469	-	683,634,469	
41	Uasin Gishu	796,524,510	-	796,524,510	
42	Nandi	796,999,461	-	796,999,461	
43	Busia	890,557,352	-	890,557,352	
44	Turkana	966,834,859	-	966,834,859	
45	Migori	1,003,508,709	-	1,003,508,709	
46	Kisii	1,112,890,743	-	1,112,890,743	
47	Nairobi City	1,924,120,608	-	1,924,120,608	
Total		40,612,656,492	32,759,945,962	7,852,710,530	

Note: The Actual Expenditures are sourced from the County Governments' Annual Financial Statements for the year ended June 2024



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