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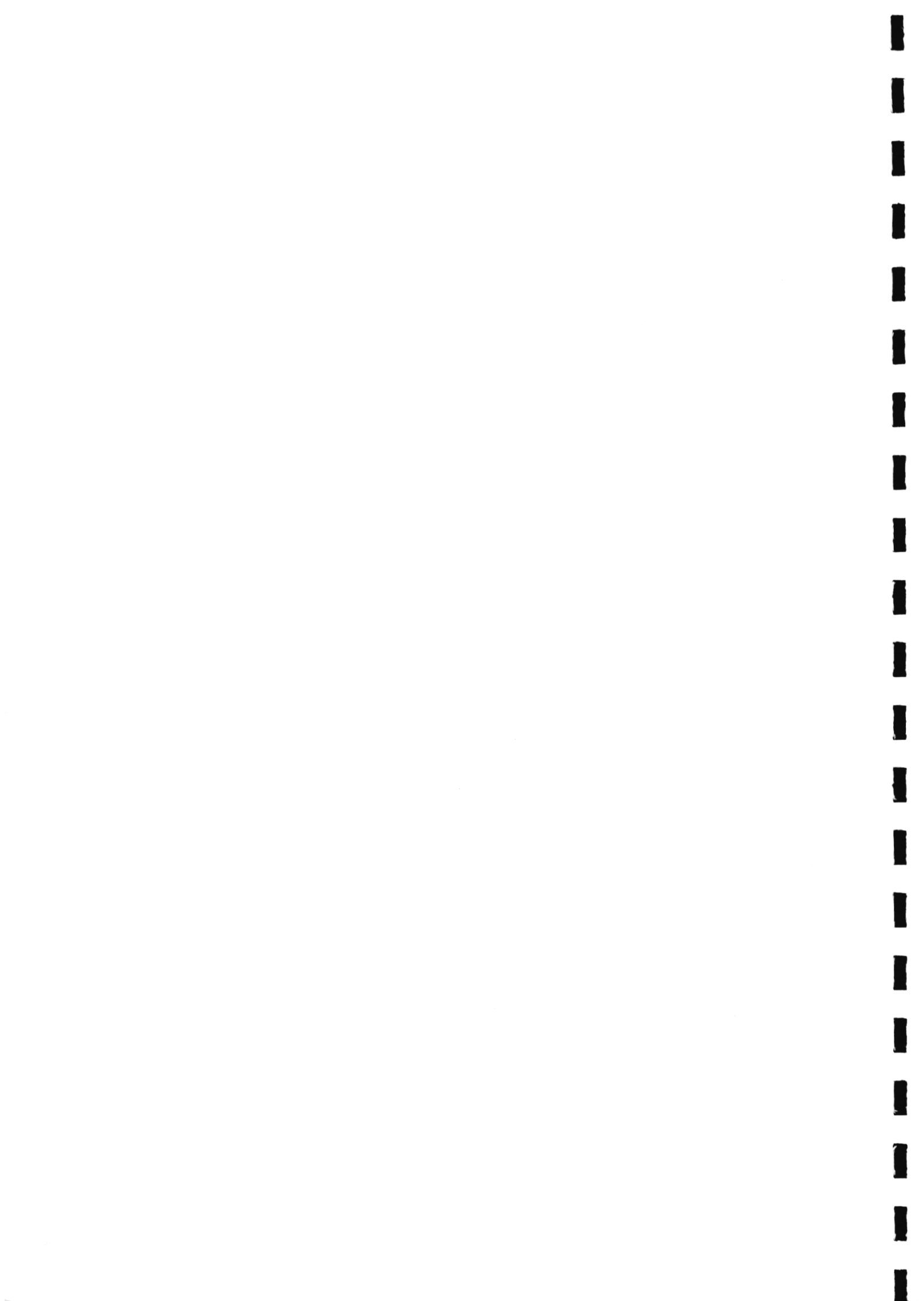


COMMISSION ON REVENUE ALLOCATION

Promoting an equitable society

**CRA RECOMMENDATION TO THE SENATE ON RECURRENT
EXPENDITURE CEILINGS FOR COUNTY ASSEMBLIES AND
EXECUTIVES FOR THE FINANCIAL YEAR 2016 / 2017**

April 2016



Tel: 254 (20) 4298000
Fax 254 (20) 4298251
Email: info@crakenya.org
Website: www.crakenya.org



14 Riverside Drive
Grosvenor block
2nd Floor
P.O. Box 1310 – 00200
NAIROBI

COMMISSION ON REVENUE ALLOCATION

OUR REF: CRA/CSO/P&S/11/Vol.1/(26)

DATE: 14th April 2016

Mr. Jeremiah M Nyegenye

Clerk of the Senate
Clerks' Chambers
Parliament Buildings
NAIROBI

Dear Mr. Nyegenye,

**RE: RECOMMENDATIONS ON THE RECURRENT
EXPENDITURE CEILINGS FOR COUNTIES - 2016/ 2017
FINANCIAL YEAR**

The Commission on Revenue Allocation (CRA) is established under Article 215 of the Constitution of Kenya 2010. One of its mandates under Article 216(2) is to make recommendations on the financing of, and financial management by, County Governments, as required by the Constitution and other national legislation.

Section 107(2)(A) of the Public Finance Management Act (PFMA) 2012 requires that, *"Pursuant to Article 201 and 216 of the Constitution and notwithstanding subsection (2), the Commission on Revenue Allocation shall recommend to the Senate the budgetary ceilings on the recurrent expenditures of each county government"*.

The Public Finance Management (County Governments) Regulations 2015 – 25(1)(f) provides that, *"The approved expenditure of a County Assembly shall not exceed seven percent of the total revenues of the county or twice the Personnel Emoluments of that county assembly, whichever is lower"*.

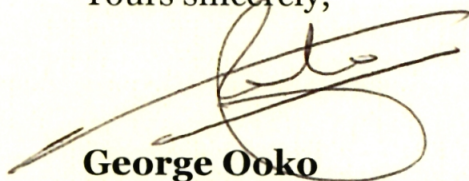
The purpose of this letter is, therefore, to submit our recommendations for recurrent expenditure ceilings for the county assemblies and the county executives for the Financial Year 2016/ 2017 pursuant to Article 216 (2)

Constitution and Section 107(2)(A) of the Public Finance Management Act (PFMA) 2012.

In arriving at the ceilings, the Commission has considered the actual Personnel Emoluments and other benefits as provided in the Salaries and Remuneration Commission (SRC) circulars. We have also taken into consideration the provision of Regulation 25 of the PFM Regulations 2015.

Please find enclosed the CRA recommendations for the financial year 2016/2017 for consideration by the Senate.

Yours sincerely,

A handwritten signature in dark ink, appearing to read 'George Ooko', written over a horizontal line.

George Ooko
COMMISSION SECRETARY / CEO

Encl.

- 1. Ceilings 2016/2017 and notes**

NOTES ON THE RECURRENT EXPENDITURE CEILINGS FOR COUNTIES FOR THE FINANCIAL YEAR 2016/ 2017

The Commission on Revenue Allocation (CRA) hereby makes recommendations to the Senate on the recurrent expenditure ceilings for both the county executives and the county assemblies for the Financial Year 2016/2017. The recommendations are in fulfillment of the requirements of Articles 216 (2) and 216 (3) of the Constitution of Kenya 2010 and Section 107(2)(A) of the Public Finance Management Act (PFMA) 2012.

Public Finance Management (County Governments) Regulations 2015 – 25(1) (f) provides that, “*The approved expenditure of a County Assembly shall not exceed seven percent of the total revenues of the county or twice the Personnel Emoluments of that county assembly, whichever is lower*”. The ceilings as per PFMR 25(1)(f) are shown in Tables 3 and 4 on pages 6 and 7 respectively.

The Commission as considered the proposed ceilings as per Regulation 25(1)(f) whereby seven percent of the total revenues of the counties amounts to Kshs. 23,853,095,440 (Table 3) and twice personnel emoluments of the county assemblies amounts to Kshs. 40,722,043,530 (Table 4). Considering the amounts for the individual counties as provided by the regulation, the total ceiling for the assemblies at Kshs. 23,267,207,112 (Table 5). The above figures are based on the proposed Division of Revenue Bill 2016 and the counties own sources revenue as projected in the 2015 / 2016 county budgets. The CRA also considered the above against the following: -

- a) The actual expenditure against the ceilings by the counties in the Financial Year 2014/2015.
- b) The ceilings for the Financial Year 2015/2016 year as approved in the County Allocation of Revenue Act (CARA) 2015.
- c) The actual expenditure for the county assemblies for the six months to December 31, 2015 as provided to the Office of the Controller of Budgets.
- d) The actual salaries and allowances for the Speakers and Members of the County Assemblies for the 2016/2017 fiscal year as provided for by the Salaries and Remuneration Commission.
- e) The resolution of the Summit during the Sagana meeting on 10th and 11th February 2016 that austerity measures should be implemented by the national and county governments.

It should be noted that Regulation 25 (1) does not provide for a specific recurrent ceiling for the County Executives but rather provides a limit for the county governments overall expenditure on wages and benefits for all its public officers. This limit should be set by the County Executive Committee Member for Finance and approved by the County Assembly. Regulation 25(1)(b) provides that the limit so set, shall not exceed thirty five (35) percent of the county governments total revenue.

Table 5 below shows the difference between the ceilings as per Regulation 25 (1)(f) and the actual ceilings for the Financial Year 2015/2016 as approved by the Senate in the County Allocation of Revenue Act (CARA) 2015. It demonstrates that the amount provided under the regulations is substantially lower than the limits set by the Senate in CARA (2015).

RECOMMENDATION

After considering the foregoing and noting that application of Regulation 25 (1)(f) would mean that all but nine counties would have a reduction in the ceiling as shown in Table 6 on page 9, CRA worked out recommendations for recurrent expenditure ceilings for the assemblies on the basis of **“Twice the Personnel Emoluments (PE) of the Speaker and Members of the County Assembly”**.

The PE includes the following items:-

1. Salaries and Allowances
2. Gratuity
3. Mileage for the Members of the County Assemblies
4. Provision for Insurance for the Speaker and MCAs

The ceiling for the executive is also based on **“twice the Personnel Emoluments of the County Executive”** and recognizes that PFM Regulation 25 does not provide specific guidelines for County Executive ceilings. For the purpose of working out the PE and the ceilings for the executive, the following offices have been considered:-

1. The Governor
2. The Deputy Governor
3. County Executive Committee Members
4. County Secretary, Chief of Staff and Advisors
5. Sub-county and Ward Administrators
6. County Public Service Board

Personnel Emoluments provide a consistent basis of setting the ceiling since the number of Speakers, MCAs and members of the executive are defined in the constitution and their benefits are set out by the Salaries and Remuneration Commission (SRC).

The recommendations are attached in **Tables 1 and 2** for the Assembly and the Executive respectively.

CRA also recommends that the PFM Regulation 25 (1) (f) be amended to provide "Twice the Personnel Emoluments of the Speaker and Members of the County Assembly" as the ceiling for recurrent expenditure for the assembly.

NO.	COUNTY	2015/2016 CEILING - CARA*		CRA RECOMMENDATION - TWICE MCA'S PE*	
		KShs		KShs	
		Column A		Column B	
1	Baringo	532,029,481		551,185,328	
2	Bomet	489,368,979		423,371,043	
3	Bungoma	677,330,464		682,768,459	
4	Busia	572,044,404		578,692,217	
5	Elgeyo/Marakwet	425,602,732		378,417,618	
6	Embu	451,911,453		405,576,004	
7	Garissa	683,849,161		601,537,928	
8	Homa Bay	722,116,969		682,149,619	
9	Isiolo	323,510,490		300,393,904	
10	Kajiado	529,199,342		506,380,728	
11	Kakamega	786,853,365		869,875,878	
12	Kericho	518,037,314		529,365,376	
13	Kiambu	889,470,749		877,279,133	
14	Kilifi	630,494,611		594,688,337	
15	Kirinyaga	506,571,368		367,739,623	
16	Kisii	725,007,565		745,764,663	
17	Kisumu	533,898,787		546,101,486	
18	Kitui	668,685,315		674,402,528	
19	Kwale	470,890,661		413,815,645	
20	Laikipia	380,490,113		304,098,487	
21	Lamu	304,784,663		271,584,940	
22	Machakos	630,252,131		654,038,225	
23	Makueni	594,667,329		537,722,284	
24	Mandera	637,920,243		574,058,126	
25	Marsabit	533,029,240		508,557,399	
26	Meru	839,515,604		736,845,329	
27	Migori	727,747,850		689,433,351	
28	Mombasa	506,633,450		511,233,886	
29	Murang'a	588,927,919		563,157,539	
30	Nairobi City	1,224,237,793		1,243,323,382	
31	Nakuru	792,704,559		778,543,424	
32	Nandi	524,198,214		539,137,226	
33	Narok	611,327,422		552,720,378	
34	Nyamira	428,737,274		404,377,588	
35	Nyandarua	580,568,213		479,497,698	
36	Nyeri	547,539,390		530,662,179	
37	Samburu	380,602,009		347,516,261	
38	Siaya	594,029,051		538,602,545	
39	Taita/Taveta	507,604,218		445,454,480	
40	Tana River	423,394,183		374,707,821	
41	Tharaka -Nithi	359,409,914		302,144,971	
42	Trans Nzoia	498,398,759		459,608,780	
43	Turkana	977,900,599		629,412,068	
44	Uasin Gishu	502,451,352		504,506,346	
45	Vihiga	669,131,656		458,897,737	
46	Wajir	560,327,132		593,839,549	
47	West Pokot	429,992,439		406,015,069	
		27,493,395,929		25,669,202,585	

1. CARA - County Allocation of Revenue Act 2015

2. MCA's Personnel Emoluments (PE) include Salaries, Allowances, Gratuity, Mileage and Insurance for the Members and the Speaker

TABLE 2 - CRA RECOMMENDATIONS FOR COUNTY EXECUTIVE CEILINGS FOR FY 2016/2017 **5**

NO.	COUNTY	2015/2016 CEILING - CARA*		CRA RECOMMENDATION - TWICE COUNTY EXECUTIVE PE	
		KShs		KShs	
		Column A		Column B	
1	Baringo	440,835,009		445,615,976	
2	Bomet	431,511,892		425,340,578	
3	Bungoma	468,804,360		506,442,170	
4	Busia	450,158,126		465,891,374	
5	Elgeyo/Marakwet	422,188,775		405,065,180	
6	Embu	422,188,775		405,065,180	
7	Garissa	440,835,009		445,615,976	
8	Homa Bay	459,481,243		486,166,772	
9	Isiolo	375,192,683		317,997,003	
10	Kajiado	412,611,986		394,328,991	
11	Kakamega	496,773,710		567,268,364	
12	Kericho	440,835,009		445,615,976	
13	Kiambu	496,773,710		567,268,364	
14	Kilifi	450,158,126		465,891,374	
15	Kirinyaga	412,738,822		389,559,386	
16	Kisii	468,804,360		506,442,170	
17	Kisumu	450,158,126		465,891,374	
18	Kitui	459,481,243		486,166,772	
19	Kwale	422,188,775		405,065,180	
20	Laikipia	393,965,753		353,778,195	
21	Lamu	375,192,683		317,997,003	
22	Machakos	459,481,243		486,166,772	
23	Makueni	440,835,009		445,615,976	
24	Mandera	445,765,957		456,425,252	
25	Marsabit	422,188,775		405,065,180	
26	Meru	468,804,360		506,442,170	
27	Migori	459,481,243		486,166,772	
28	Mombasa	440,835,009		445,615,976	
29	Murang'a	450,158,126		465,891,374	
30	Nairobi City	543,389,295		668,645,354	
31	Nakuru	487,450,593		546,992,966	
32	Nandi	440,835,009		445,615,976	
33	Narok	440,835,009		445,615,976	
34	Nyamira	422,188,775		405,065,180	
35	Nyandarua	431,511,892		425,340,578	
36	Nyeri	440,835,009		445,615,976	
37	Samburu	384,515,800		338,272,401	
38	Siaya	440,835,009		445,615,976	
39	Taita/Taveta	422,188,775		405,065,180	
40	Tana River	403,415,705		369,283,988	
41	Tharaka -Nithi	393,965,753		353,778,195	
42	Trans Nzoia	431,511,892		425,340,578	
43	Turkana	440,835,009		445,615,976	
44	Uasin Gishu	440,835,009		445,615,976	
45	Vihiga	431,511,892		425,340,578	
46	Wajir	435,904,061		434,806,700	
47	West Pokot	422,188,775		405,065,180	
		20,633,181,151		20,842,555,556	

****COUNTY EXECUTIVE PERSONNEL EMOLUMENTS (PE) INCLUDES**

1. Governor and Deputy's Salaries, Allowances and Gratuity

2. CEC Members, CA, Chief of Staff and Advisors Salaries, Allowances and Gratuity

3. CPSB Salaries and Allowances

COUNTY ASSEMBLY CEILINGS 2016 / 2017					
No.	COUNTY	PROJECTED REVENUE FINANCIAL YEAR 2016 / 2017			7% EXPENDITURE LIMIT
		EQUITABLE SHARE	OWN REVENUE	TOTAL	
		KShs	KShs	KShs	
		Column A	Column B	Column C	
1	Baringo	4,484,031,006	479,850,000	4,963,881,006	347,471,670
2	Bomet	4,833,092,923	315,000,000	5,148,092,923	360,366,505
3	Bungoma	8,102,967,736	793,439,155	8,896,406,891	622,748,482
4	Busia	5,361,836,744	622,688,774	5,984,525,518	418,916,786
5	E. Marakwet	3,455,242,897	255,797,872	3,711,040,769	259,772,854
6	Embu	4,062,965,367	662,300,498	4,725,265,865	330,768,611
7	Garissa	6,313,348,640	525,000,000	6,838,348,640	478,684,405
8	Homa Bay	5,976,596,522	190,820,350	6,167,416,872	431,719,181
9	Isiolo	3,525,605,301	496,459,201	4,022,064,502	281,544,515
10	Kajiado	5,643,024,316	1,191,627,546	6,834,651,862	478,425,630
11	Kakamega	9,373,124,762	1,050,000,000	10,423,124,762	729,618,733
12	Kericho	4,773,074,894	581,070,000	5,354,144,894	374,790,143
13	Kiambu	8,747,825,088	3,867,236,762	12,615,061,850	883,054,330
14	Kilifi	9,571,130,927	1,573,960,842	11,145,091,769	780,156,424
15	Kirinyaga	3,761,791,747	525,000,000	4,286,791,747	300,075,422
16	Kisii	6,938,549,449	735,000,000	7,673,549,449	537,148,461
17	Kisumu	6,319,181,296	1,877,400,000	8,196,581,296	573,760,691
18	Kitui	7,833,975,808	638,610,000	8,472,585,808	593,081,007
19	Kwale	6,977,984,878	315,000,000	7,292,984,878	510,508,941
20	Laikipia	3,731,028,402	525,000,000	4,256,028,402	297,921,988
21	Lamu	2,421,011,075	52,500,000	2,473,511,075	173,145,775
22	Machakos	6,974,314,703	2,490,215,257	9,464,529,960	662,517,097
23	Makueni	6,361,900,481	567,109,412	6,929,009,893	485,030,693
24	Mandera	9,277,318,418	308,605,853	9,585,924,271	671,014,699
25	Marsabit	6,102,028,577	136,500,000	6,238,528,577	436,697,000
26	Meru	7,167,042,784	968,149,281	8,135,192,065	569,463,445
27	Migori	6,092,297,935	420,000,000	6,512,297,935	455,860,855
28	Mombasa	6,925,856,258	5,440,756,025	12,366,612,283	865,662,860
29	Murang'a	5,619,124,308	892,500,000	6,511,624,308	455,813,702
30	Nairobi City	14,534,970,747	18,404,400,000	32,939,370,747	2,305,755,952
31	Nakuru	8,541,224,728	3,056,707,173	11,597,931,901	811,855,233
32	Nandi	4,850,154,948	268,553,201	5,118,708,149	358,309,570
33	Narok	5,690,731,378	3,682,459,822	9,373,191,200	656,123,384
34	Nyamira	4,255,294,500	351,304,730	4,606,599,230	322,461,946
35	Nyandarua	4,327,571,926	291,427,954	4,618,999,880	323,329,992
36	Nyeri	4,666,363,532	1,562,776,043	6,229,139,575	436,039,770
37	Samburu	3,476,414,897	374,414,922	3,850,829,819	269,558,087
38	Siaya	5,126,954,799	360,475,422	5,487,430,221	384,120,115
39	Taita/Taveta	3,795,851,817	330,587,592	4,126,439,409	288,850,759
40	Tana River	4,992,825,786	126,000,000	5,118,825,786	358,317,805
41	Tharaka -Nithi	3,249,931,639	260,452,500	3,510,384,139	245,726,890
42	Trans Nzoia	5,084,619,352	506,775,711	5,591,395,063	391,397,654
43	Turkana	9,475,482,700	269,550,750	9,745,033,450	682,152,342
44	Uasin Gishu	5,447,087,097	1,375,500,000	6,822,587,097	477,581,097
45	Vihiga	3,938,986,820	290,850,000	4,229,836,820	296,088,577
46	Wajir	7,671,279,096	210,000,000	7,881,279,096	551,689,537
47	West Pokot	4,446,980,992	238,673,656	4,685,654,648	327,995,825
		280,300,000,000	60,458,506,304	340,758,506,305	23,853,095,440

COUNTY ASSEMBLY CEILINGS FOR FINANCIAL YEAR 2016 / 2017					
No	COUNTY	PERSONNEL EMOLUMENTS FOR FINANCIAL YEAR 2016 / 2017			
		PE - MCAS	PE - STAFF	TOTAL	TWICE PE
		KShs	KShs	KShs	KShs
		Column A	Column B	Column C	Column D
1	Baringo	275,592,664	148,532,736	424,125,400	848,250,800
2	Bomet	211,685,522	159,209,064	370,894,586	741,789,171
3	Bungoma	341,384,230	188,968,236	530,352,466	1,060,704,931
4	Busia	289,346,108	163,315,344	452,661,452	905,322,905
5	Elgeyo Marakwet	189,208,809	144,426,456	333,635,265	667,270,530
6	Embu	202,788,002	146,890,224	349,678,226	699,356,452
7	Garissa	300,768,964	159,209,064	459,978,028	919,956,056
8	Homa Bay	341,074,810	188,968,236	530,043,046	1,060,086,091
9	Isiolo	150,196,952	112,606,320	262,803,272	525,606,544
10	Kajiado	253,190,364	153,460,272	406,650,636	813,301,272
11	Kakamega	434,937,939	207,857,124	642,795,063	1,285,590,126
12	Kericho	264,682,688	158,387,808	423,070,496	846,140,992
13	Kiambu	438,639,567	208,678,380	647,317,947	1,294,635,893
14	Kilifi	297,344,168	163,315,344	460,659,512	921,319,025
15	Kirinyaga	183,869,811	143,605,200	327,475,011	654,950,023
16	Kisii	372,882,331	195,538,284	568,420,615	1,136,841,231
17	Kisumu	273,050,743	160,030,320	433,081,063	866,162,126
18	Kitui	337,201,264	184,040,700	521,241,964	1,042,483,928
19	Kwale	206,907,823	146,890,224	353,798,047	707,596,093
20	Laikipia	152,049,244	115,070,088	267,119,332	534,238,663
21	Lamu	135,792,470	112,606,320	248,398,790	496,797,580
22	Machakos	327,019,113	185,683,212	512,702,325	1,025,404,649
23	Makueni	268,861,142	158,387,808	427,248,950	854,497,900
24	Mandera	287,029,063	159,209,064	446,238,127	892,476,254
25	Marsabit	254,278,700	146,890,224	401,168,924	802,337,847
26	Meru	368,422,665	193,895,772	562,318,437	1,124,636,873
27	Migori	344,716,675	189,789,492	534,506,167	1,069,012,335
28	Mombasa	255,616,943	156,745,296	412,362,239	824,724,478
29	Murang'a	281,578,770	161,672,832	443,251,602	886,503,203
30	Nairobi City	621,661,691	258,741,312	880,403,003	1,760,806,006
31	Nakuru	389,271,712	198,002,052	587,273,764	1,174,547,528
32	Nandi	269,568,613	159,209,064	428,777,677	857,555,354
33	Narok	276,360,189	158,387,808	434,747,997	869,495,994
34	Nyamira	202,188,794	146,890,224	349,079,018	698,158,036
35	Nyandarua	239,748,849	153,460,272	393,209,121	786,418,242
36	Nyeri	265,331,090	158,387,808	423,718,898	847,437,795
37	Samburu	173,758,131	117,533,856	291,291,987	582,583,973
38	Siaya	269,301,273	159,209,064	428,510,337	857,020,673
39	TaitaTaveta	222,727,240	148,532,736	371,259,976	742,519,952
40	Tana River	187,353,911	117,533,856	304,887,767	609,775,533
41	Tharaka - Nithi	151,072,485	115,891,344	266,963,829	533,927,659
42	Trans Nzoia	229,804,390	151,817,760	381,622,150	763,244,300
43	Turkana	314,706,034	158,387,808	473,093,842	946,187,684
44	Uasin Gishu	252,253,173	155,924,040	408,177,213	816,354,426
45	Vihiga	229,448,868	151,817,760	381,266,628	762,533,257
46	Wajir	296,919,775	156,745,296	453,665,071	907,330,141
47	West Pokot	203,007,535	146,068,968	349,076,503	698,153,005
		12,834,601,293	7,526,420,472	20,361,021,765	40,722,043,530

COUNTY ASSEMBLY CEILINGS FOR FINANCIAL YEAR 2016 / 2017				
No	COUNTY	PERSONNEL EMOLUMENTS 2016 / 2017 FISCAL YEAR		
		7% OF REVENUE	TWICE PE	PFMR CEILINGS
		KShs	KShs	KShs
		Column A	Column B	(LOWER OF A & B)
1	Baringo	347,471,670	848,250,800	347,471,670
2	Bomet	360,366,505	741,789,171	360,366,505
3	Bungoma	622,748,482	1,060,704,931	622,748,482
4	Busia	418,916,786	905,322,905	418,916,786
5	E. Marakwet	259,772,854	667,270,530	259,772,854
6	Embu	330,768,611	699,356,452	330,768,611
7	Garissa	478,684,405	919,956,056	478,684,405
8	Homa Bay	431,719,181	1,060,086,091	431,719,181
9	Isiolo	281,544,515	525,606,544	281,544,515
10	Kajiado	478,425,630	813,301,272	478,425,630
11	Kakamega	729,618,733	1,285,590,126	729,618,733
12	Kericho	374,790,143	846,140,992	374,790,143
13	Kiambu	883,054,330	1,294,635,893	883,054,330
14	Kilifi	780,156,424	921,319,025	780,156,424
15	Kirinyaga	300,075,422	654,950,023	300,075,422
16	Kisii	537,148,461	1,136,841,231	537,148,461
17	Kisumu	573,760,691	866,162,126	573,760,691
18	Kitui	593,081,007	1,042,483,928	593,081,007
19	Kwale	510,508,941	707,596,093	510,508,941
20	Laikipia	297,921,988	534,238,663	297,921,988
21	Lamu	173,145,775	496,797,580	173,145,775
22	Machakos	662,517,097	1,025,404,649	662,517,097
23	Makueni	485,030,693	854,497,900	485,030,693
24	Mandera	671,014,699	892,476,254	671,014,699
25	Marsabit	436,697,000	802,337,847	436,697,000
26	Meru	569,463,445	1,124,636,873	569,463,445
27	Migori	455,860,855	1,069,012,335	455,860,855
28	Mombasa	865,662,860	824,724,478	824,724,478
29	Murang'a	455,813,702	886,503,203	455,813,702
30	Nairobi City	2,305,755,952	1,760,806,006	1,760,806,006
31	Nakuru	811,855,233	1,174,547,528	811,855,233
32	Nandi	358,309,570	857,555,354	358,309,570
33	Narok	656,123,384	869,495,994	656,123,384
34	Nyamira	322,461,946	698,158,036	322,461,946
35	Nyandarua	323,329,992	786,418,242	323,329,992
36	Nyeri	436,039,770	847,437,795	436,039,770
37	Samburu	269,558,087	582,583,973	269,558,087
38	Siaya	384,120,115	857,020,673	384,120,115
39	TaitaTaveta	288,850,759	742,519,952	288,850,759
40	Tana River	358,317,805	609,775,533	358,317,805
41	Tharaka -Nithi	245,726,890	533,927,659	245,726,890
42	Trans Nzoia	391,397,654	763,244,300	391,397,654
43	Turkana	682,152,342	946,187,684	682,152,342
44	Uasin Gishu	477,581,097	816,354,426	477,581,097
45	Vihiga	296,088,577	762,533,257	296,088,577
46	Wajir	551,689,537	907,330,141	551,689,537
47	West Pokot	327,995,825	698,153,005	327,995,825
		23,853,095,440	40,722,043,529	23,267,207,112

COUNTY ASSEMBLY CEILINGS				
No.	CHANGES FROM 2015/2016 ACTUAL TO PROJECTED 2016/2017 CEILING			
	COUNTY	CARA 2015 CEILING	R25(1)(f) CEILING	DIFFERENCE
		KShs	KShs	KShs
		Column A	Column B	Column C = (B-A)
1	Baringo	532,029,481	347,471,670	(184,557,811)
2	Bomet	489,368,979	360,366,505	(129,002,474)
3	Bungoma	677,330,464	622,748,482	(54,581,982)
4	Busia	572,044,404	418,916,786	(153,127,618)
5	Elgeyo/Marakwet	425,602,732	259,772,854	(165,829,878)
6	Embu	451,911,453	330,768,611	(121,142,842)
7	Garissa	683,849,161	478,684,405	(205,164,756)
8	Homa Bay	722,116,969	431,719,181	(290,397,788)
9	Isiolo	323,510,490	281,544,515	(41,965,975)
10	Kajiado	529,199,342	478,425,630	(50,773,712)
11	Kakamega	786,853,365	729,618,733	(57,234,632)
12	Kericho	518,037,314	374,790,143	(143,247,171)
13	Kiambu	889,470,749	883,054,330	(6,416,419)
14	Kilifi	630,494,611	780,156,424	149,661,813
15	Kirinyaga	506,571,368	300,075,422	(206,495,946)
16	Kisii	725,007,565	537,148,461	(187,859,104)
17	Kisumu	533,898,787	573,760,691	39,861,904
18	Kitui	668,685,315	593,081,007	(75,604,308)
19	Kwale	470,890,661	510,508,941	39,618,280
20	Laikipia	380,490,113	297,921,988	(82,568,125)
21	Lamu	304,784,663	173,145,775	(131,638,888)
22	Machakos	630,252,131	662,517,097	32,264,966
23	Makueni	594,667,329	485,030,693	(109,636,636)
24	Mandera	637,920,243	671,014,699	33,094,456
25	Marsabit	533,029,240	436,697,000	(96,332,240)
26	Meru	839,515,604	569,463,445	(270,052,159)
27	Migori	727,747,850	455,860,855	(271,886,995)
28	Mombasa	506,633,450	824,724,478	318,091,028
29	Murang'a	588,927,919	455,813,702	(133,114,217)
30	Nairobi City	1,224,237,793	1,760,806,006	536,568,213
31	Nakuru	792,704,559	811,855,233	19,150,674
32	Nandi	524,198,214	358,309,570	(165,888,644)
33	Narok	611,327,422	656,123,384	44,795,962
34	Nyamira	428,737,274	322,461,946	(106,275,328)
35	Nyandarua	580,568,213	323,329,992	(257,238,221)
36	Nyeri	547,539,390	436,039,770	(111,499,620)
37	Samburu	380,602,009	269,558,087	(111,043,922)
38	Siaya	594,029,051	384,120,115	(209,908,936)
39	Taita/Taveta	507,604,218	288,850,759	(218,753,459)
40	Tana River	423,394,183	358,317,805	(65,076,378)
41	Tharaka -Nithi	359,409,914	245,726,890	(113,683,024)
42	Trans Nzoia	498,398,759	391,397,654	(107,001,105)
43	Turkana	977,900,599	682,152,342	(295,748,257)
44	Uasin Gishu	502,451,352	477,581,097	(24,870,255)
45	Vihiga	669,131,656	296,088,577	(373,043,079)
46	Wajir	560,327,132	551,689,537	(8,637,595)
47	West Pokot	429,992,439	327,995,825	(101,996,614)
		27,493,395,929	23,267,207,112	(4,226,188,817)