

# THE NATIONAL TREASURY

## PUBLIC STATEMENT ON THE STATUS OF PAYMENTS TO COUNTY GOVERNMENTS

1. This Statement is issued in public interest, pursuant to Article 35(3) of the Constitution which obligates the State to publish and publicize important information affecting the nation. The Statement is intended to inform citizens about the quantum of financial resources disbursed to county governments in financial year (FY) 2024/25 and in preceding years.
2. Since the onset of devolution in FY 2013/14, to FY 2024/25, county governments have cumulatively received **KSh. 4.04 trillion** in form of equitable share of revenue and other additional (conditional and unconditional) allocations. In the FY 2024/25 a total of **KSh. 444.56 billion** was transferred to county governments.
3. During FY 2024/25, county governments were allocated **KSh. 387.43 billion** as equitable share of revenue raised nationally as contained in the County Allocation of Revenue Act (CARA), 2024. As at end of the FY 2024/25, a total of **KSh. 418.26 billion** was disbursed to county governments. This comprised of an allocation of **KSh. 387.43 billion** for FY 2024/25 and **KSh. 30.83 billion** accrued balances from equitable share allocated in FY 2023/24 in fulfilment of Article 219 of the Constitution.
4. Further, in FY 2024/25, county governments were allocated **KSh. 50.54 billion** as additional allocations as contained in County Governments Additional Allocations Act (CGAAA), 2025 (No. 3 of 2025). As at the end of FY 2024/25 county governments received **KSh. 26.19 billion**, equivalent to 51.8 percent of the total allocation. These transfers include conditional allocations totalling **KSh. 7.65 billion** from the National Government's share of revenue as well as **KSh 18.55 billion** from proceeds of loans and grants by Development Partners.
5. Shortfall in disbursement of the additional allocations during FY 2024/25 was attributed to the following: -
  - a. Delay in enactment of the County Governments Additional Allocation Act, 2025 (No. 3 of 2025);
  - b. Budget rationalization during Supplementary Budget adjustments, occasioned by constrained fiscal space;
  - c. Inadequate compliance with some of the conditions for donor funded projects; and
  - d. Exchange rate fluctuations affecting externally funded projects.
6. A summary of the payments for FY 2024/25 and the cumulative and per capita payment to county governments is provided in Table 1 and Table 2 respectively.
7. Finally, it is imperative for members of the public to note that:
  - a. as at 30th June, 2025, all county governments had received 100 percent of their allocations for equitable share for FY 2024/25.
  - b. in all years, allocations and disbursement to county governments' equitable share of revenue have exceeded the minimum threshold of 15 percent stipulated in Article 203(2) of the Constitution.
  - c. for the period FY 2013/14 to FY 2024/25, a total of KSh. 4.04 trillion has been disbursed to county governments;
  - d. in the period FY 2013/14 to FY 2024/25 the aggregate annual disbursements to county governments increased by KSh. 248.8 billion representing 127 percent growth over the review period.

**TABLE 1: SUMMARY OF TRANSFERS TO COUNTY GOVERNMENTS (KSH. MILLIONS)**

Transfer Type	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	Grand Total
<b>1. Equitable Share Transfers</b>	<b>190,000</b>	<b>226,660</b>	<b>259,774</b>	<b>280,300</b>	<b>302,000</b>	<b>314,000</b>	<b>286,784</b>	<b>346,216</b>	<b>340,400</b>	<b>399,600</b>	<b>354,591</b>	<b>418,259</b>	<b>3,718,584</b>
<b>2. Conditional Transfers towards Covid-19</b>	-	-	-	-	-	-	7,706	-	-	-	-	-	7,706
a) Gok-Funded Conditional allocation	-	-	-	-	-	-	7,356	-	-	-	-	-	7,356
b) DANIDA	-	-	-	-	-	-	350	-	-	-	-	-	350
<b>3. GoK-Funded Conditional Additional Allocations</b>	<b>5,665</b>	<b>3,261</b>	<b>10,901</b>	<b>13,705</b>	<b>12,008</b>	<b>15,017</b>	<b>13,343</b>	<b>12,673</b>	<b>7,430</b>	<b>3,030</b>	<b>1,268</b>	<b>7,651</b>	<b>105,953</b>
a) Level Five Hospital	3,419	1,863	3,600	4,000	4,200	4,326	4,326	4,326	-	-	-	-	30,061
b) Free Maternal Healthcare	2,246	1,398	3,321	4,105	-	-	-	-	-	-	-	-	11,070
c) Managed Equipment Services (MES)	-	-	3,080	4,500	4,908	8,830	6,017	5,273	7,205	2,946	-	-	42,759
d) Foregone User Fees Compensation	-	-	900	900	900	900	900	900	-	-	-	-	5,400
e) Rehabilitation of Youth Polytechnics	-	-	-	-	2,000	961	2,000	2,000	-	-	-	-	6,961
f) Emergency Medical Service Grant	-	-	-	200	-	-	-	-	-	-	-	-	200
g) Construction of County Headquarters	-	-	-	-	-	-	100	175	225	84	116	-	699
h) CAIPS Programme	-	-	-	-	-	-	-	-	-	-	1,152	2,900	4,052
i) Provision of Fertiliser Subsidy Programme	-	-	-	-	-	-	-	-	-	-	-	-	-
j) Transfer of Library Services	-	-	-	-	-	-	-	-	-	-	-	-	-
k) Community Health Promoters (CHPs) Project	-	-	-	-	-	-	-	-	-	-	-	3,006	3,006
l) Basic Salary Arrears for Doctors	-	-	-	-	-	-	-	-	-	-	-	1,745	1,745
<b>4. GoK-Funded Unconditional Additional Allocations</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
a) Court fines	-	-	-	-	-	-	-	-	-	-	-	-	-
b) Mineral Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>5. Other Conditional Additional Allocations</b>	-	1,137	5,547	6,063	17,797	31,070	30,020	40,103	12,014	16,229	25,939	18,545	204,464
a) Road Maintenance Levy Fund	-	-	3,300	4,307	10,262	7,424	7,645	9,433	-	-	-	-	42,372
b) External Proceeds of Loans and Grants	-	1,137	2,247	1,756	7,535	23,646	22,375	30,670	12,014	16,229	25,939	18,545	162,092
IDA (World Bank) - KDSP Level I	-	-	-	-	2,148	-	1,410	2,115	-	-	-	-	5,673
IDA (World Bank) - KDSP Level II	-	-	-	-	1,950	4,000	-	4,600	-	-	-	-	10,550
IDA (World Bank) - NUTRIP	-	-	1,045	791	-	-	-	-	-	-	-	-	1,836
DANIDA - HSPS III	-	734	664	408	-	-	-	-	-	-	-	-	1,806
IDA (World Bank) - KHSSP - HSSF	-	404	508	556	8	-	-	-	-	-	-	-	1,476
IDA (World Bank) - THUSCP	-	-	-	-	1,250	1,958	2,656	3,940	1,445	-	-	-	11,249
DANIDA - UHDSF	-	-	-	-	1,116	1,040	922	855	323	-	-	-	4,257
IDA (World Bank)- NARIGP	-	-	-	-	1,063	1,052	4,563	3,900	3,995	3,533	304	-	18,410
Italy - KIDDP; Rehab. of Sub-Dist' Hospitals	-	-	30	-	-	-	-	-	-	-	-	-	30
IDA (World Bank) - KUSP - UIG	-	-	-	-	-	1,854	387	-	-	61	-	1,454	3,756
IDA (World Bank) - KUSP - UDG	-	-	-	-	-	11,465	8,128	6,315	-	61	-	-	25,969
IDA (World Bank) - KCSAP	-	-	-	-	-	1,000	2,982	5,945	3,942	2,113	-	-	15,982
EU Grant - IDEAS	-	-	-	-	-	941	-	-	-	-	-	-	941
IDA (World Bank) - WSDP	-	-	-	-	-	-	563	2,465	1,510	3,471	3,483	4,279	15,770
SIDA (Sweden)- ASDSP II	-	-	-	-	-	335	764	536	501	575	58	-	2,769
EU - WaTER	-	-	-	-	-	-	-	-	-	-	-	-	-
IDA (World Bank) - ELRP	-	-	-	-	-	-	-	-	297	1,171	2,285	169	3,922
UNFPA 10th Country Programme Implemntation	-	-	-	-	-	-	-	-	-	-	-	-	-
IDA (World Bank) - KISIP II	-	-	-	-	-	-	-	-	-	1,292	4,499	4,876	10,667
AjD - KISIP II	-	-	-	-	-	-	-	-	-	-	-	2,613	2,613
IDA (World Bank) - NAVCDP	-	-	-	-	-	-	-	-	-	1,747	6,487	2,181	10,415
DANIDA - PHDC	-	-	-	-	-	-	-	-	-	898	441	478	1,817
IDA (World Bank) - FLLoCA - CCIS Grant	-	-	-	-	-	-	-	-	-	979	451	-	1,430
KfW - DRPNK*	-	-	-	-	-	-	-	-	-	328	-	306	634
IFAD - KeLCoP	-	-	-	-	-	-	-	-	-	-	287	377	665
IFAD - ABDP	-	-	-	-	-	-	-	-	-	-	256	134	390
IDA (World Bank) - FLLoCA - CCRI Grant	-	-	-	-	-	-	-	-	-	-	6,187	562	6,749
IDA (World Bank) - FSRP	-	-	-	-	-	-	-	-	-	-	-	912	912
KfW- FLLoCA - CCRI Grant	-	-	-	-	-	-	-	-	-	-	1,200	204	1,404
SIDA - KABDP	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>6. NG's Expenditures on Devolved Functions</b>	-	-	-	-	-	-	-	-	-	-	2,166	-	2,166
Poland - LVCSP	-	-	-	-	-	-	-	-	-	-	-	-	-
IDA (World Bank) - DRIVE**	-	-	-	-	-	-	-	-	-	-	2,166	-	2,166
IDA (World Bank) - KEMFSED***	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>7. Allowances for County medical personnel</b>	-	-	-	4,842	-	-	-	-	-	-	-	-	4,842
<b>8. Coffee Cess</b>	-	-	-	107	-	-	-	-	-	-	-	-	107
<b>Grand Total (= 1+2+3+4+5+6+7+8)</b>	<b>195,665</b>	<b>231,059</b>	<b>276,223</b>	<b>305,016</b>	<b>331,805</b>	<b>360,086</b>	<b>337,853</b>	<b>398,993</b>	<b>359,844</b>	<b>418,859</b>	<b>383,963</b>	<b>444,455</b>	<b>4,043,821</b>

Source: The National Treasury and State Departments implementing additional allocations to County Governments.



# THE NATIONAL TREASURY

## PUBLIC STATEMENT ON THE STATUS OF PAYMENTS TO COUNTY GOVERNMENTS

TABLE 2: CUMULATIVE AND PER PERSON DISBURSEMENTS TO COUNTY GOVERNMENTS (KSh.) Source: The National Treasury

S/ NO	County	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	Cumulative Pay-ments (2013/14 - 2024/25)
		A	B	C	D	E		G	H	I*	J	K	L	M= A+B+C+D+E+ F+G+H+I+J+K+L
1	Baringo	3,281,383,323	3,926,106,431	4,656,934,428	5,233,961,425	5,549,975,184	5,827,026,254	5,346,126,671	6,353,577,463	5,859,843,020	7,158,485,287	6,490,899,005.50	7,452,039,739.47	67,136,358,230
2	Bomet	3,473,870,878	4,162,524,827	4,909,906,160	5,408,349,433	5,709,103,301	6,623,843,955	5,888,307,950	7,026,435,861	6,155,811,191	7,489,088,839	6,825,369,697.90	7,749,107,663.47	71,421,719,755
3	Bungoma	6,271,462,041	6,783,170,481	8,029,195,903	8,876,380,198	9,430,278,865	10,120,206,226	9,559,282,453	10,722,011,371	9,806,680,373	11,831,638,953	10,949,721,282.31	12,911,902,317.11	115,291,930,463
4	Busia	3,463,379,155	4,799,492,252	5,668,513,352	6,256,557,033	6,894,545,788	6,734,461,089	6,380,802,839	7,394,682,383	6,598,389,051	8,060,149,287	7,411,329,940.50	8,671,080,012.87	78,333,382,182
5	Elgeyo Marakwet	2,413,729,091	2,894,583,377	3,471,543,872	3,823,933,460	3,978,773,535	4,468,666,793	4,168,579,087	5,042,670,902	4,238,009,884	5,245,173,778	4,850,917,737.34	5,716,619,859.83	50,313,201,377
6	Embu	3,100,540,129	3,571,958,959	4,205,121,593	4,771,935,686	4,843,574,583	5,332,064,788	5,071,559,213	5,716,000,627	4,715,224,263	5,954,062,150	5,403,652,983.06	6,245,337,731.64	58,931,032,705
7	Garissa	4,431,683,790	5,190,150,287	6,351,245,243	6,911,228,790	7,518,607,376	8,107,741,132	7,756,509,712	9,249,563,825	7,293,035,276	9,227,918,444	8,486,756,917.08	9,689,489,997.58	90,213,930,789
8	Homa Bay	4,182,101,595	4,991,175,873	5,911,122,678	6,516,573,708	7,092,167,990	7,347,022,677	6,917,660,883	8,060,995,022	7,180,925,039	8,821,213,416	8,478,499,013.45	10,291,483,686.02	85,790,941,580
9	Isiolo	2,247,835,837	2,682,961,881	3,199,678,723	3,537,827,614	4,081,810,947	4,448,645,119	4,582,738,856	5,406,914,326	4,333,557,206	5,521,173,365	4,972,098,009.68	5,548,606,644.77	50,563,848,529
10	Kajiado	3,253,239,859	3,890,104,860	4,650,358,927	5,215,256,318	6,198,702,283	6,868,668,078	6,858,827,932	8,127,633,218	7,318,386,768	8,784,509,373	8,200,417,605.47	9,312,398,198.68	78,678,503,420
11	Kakamega	6,931,155,657	8,090,604,228	9,646,227,641	10,703,578,916	11,062,919,682	12,151,853,991	11,364,377,058	13,000,047,987	11,398,259,193	13,729,825,101	12,590,921,203.95	14,746,513,007.93	135,416,283,666
12	Kericho	3,353,059,897	3,973,438,352	4,748,554,101	5,252,797,896	5,656,013,322	6,462,014,445	5,851,807,047	6,823,493,817	5,916,211,733	7,187,228,600	6,591,462,507.70	7,484,422,886.59	69,300,504,603
13	Kiambu	5,980,601,386	6,707,156,605	8,207,917,647	9,264,204,773	10,927,610,972	12,743,464,400	11,685,344,546	12,735,563,268	10,780,123,663	12,967,878,021	11,906,919,260.68	13,879,570,247.72	127,786,354,791
14	Kilifi	5,518,308,482	6,574,938,022	7,842,163,405	8,563,981,588	10,650,268,698	12,071,640,899	10,968,181,930	13,391,805,785	10,710,256,505	14,013,491,410	12,833,188,091.56	15,403,962,512.23	128,542,187,329
15	Kirinyaga	2,621,282,589	3,122,463,813	3,727,560,086	4,159,808,773	4,876,384,036	4,667,131,239	4,672,393,818	5,240,702,795	4,780,483,716	5,966,587,365	5,374,330,973.41	6,209,066,864.06	55,418,196,068
16	Kisii	5,487,250,383	6,361,766,497	7,772,145,310	8,664,058,165	8,592,553,305	9,188,768,347	8,681,167,050	9,878,051,935	8,182,732,547	9,967,268,849	8,949,025,046.78	10,473,851,046.97	102,198,638,483
17	Kisumu	4,615,876,577	5,262,002,848	6,324,406,000	6,994,542,675	7,369,015,486	8,668,928,630	8,002,954,342	9,040,279,791	7,384,048,098	9,052,086,788	8,400,461,535.95	10,081,219,799.32	91,195,822,569
18	Kitui	5,348,827,428	6,407,041,897	7,583,499,487	8,389,946,573	9,340,897,458	9,642,235,292	9,366,103,294	10,639,037,547	9,562,452,779	11,657,747,434	10,597,224,139.17	12,120,569,101.67	110,655,582,429
19	Kwale	3,788,132,670	4,531,614,262	5,405,264,065	5,986,544,213	7,781,601,282	8,250,731,235	8,277,600,796	9,524,820,724	7,604,338,674	9,808,138,224	9,049,864,613.46	10,514,147,444.07	90,522,798,202
20	Laikipia	2,557,539,642	3,037,429,843	3,651,034,608	4,104,689,637	4,954,234,811	4,849,785,160	4,443,200,058	5,400,587,312	4,725,364,426	5,730,350,385	5,134,334,816.44	6,046,566,777.16	54,635,117,475
21	Lamu	1,509,775,102	1,802,318,513	2,172,952,802	2,509,540,339	2,756,251,476	4,035,239,884	2,900,546,366	3,488,156,447	2,857,197,673	3,541,066,108	3,309,289,102.44	3,939,464,428.99	34,821,798,240
22	Machakos	5,114,071,345	6,134,394,187	7,346,493,531	8,166,790,848	8,376,122,984	10,348,955,784	9,241,732,805	10,334,748,766	8,429,319,897	10,218,748,712	9,327,103,959.89	10,802,116,985.36	103,840,599,804
23	Makueni	4,403,546,303	5,255,759,064	6,234,615,763	6,857,630,551	7,606,334,087	8,201,942,271	7,877,135,250	9,094,793,066	7,482,160,879	9,157,224,742	8,261,171,861.99	9,451,727,472.02	89,884,041,310
24	Mandera	6,569,847,929	7,851,533,937	9,224,728,949	10,084,615,714	10,354,026,318	11,281,577,308	10,376,501,495	12,269,346,989	10,295,151,992	12,383,805,171	11,136,526,885.73	12,779,579,561.98	124,607,242,249
25	Marsabit	3,805,077,542	4,554,700,287	5,363,688,014	5,861,348,668	7,021,526,717	7,823,178,728	6,896,898,151	8,226,904,463	6,694,843,713	8,269,869,132	7,486,799,486.52	8,573,495,908.60	80,578,330,811
26	Meru	5,006,846,175	5,811,720,035	8,068,730,716	8,695,004,808	8,690,203,884	9,353,128,740	8,772,346,923	10,069,342,139	8,734,348,752	10,732,358,876	9,862,395,437.71	11,347,441,186.46	105,143,867,672
27	Migori	4,339,034,161	5,178,050,161	6,179,702,331	6,742,468,649	6,996,366,222	7,820,468,252	7,485,532,833	8,323,049,526	7,364,618,812	9,021,087,391	8,203,946,934.76	9,475,315,532.32	87,129,640,805
28	Mombasa	4,291,377,471	4,805,790,006	5,856,541,422	6,460,495,121	8,966,848,169	9,352,443,798	8,352,861,230	8,553,215,296	6,961,965,735	8,924,929,944	8,339,304,125.55	9,933,004,237.68	90,798,776,556
29	Murang'a	3,964,995,471	4,733,688,227	5,605,841,727	6,224,115,350	6,717,512,470	6,825,658,407	6,754,270,617	7,717,961,099	6,605,743,388	8,143,287,856	7,279,064,629.66	8,390,828,581.63	78,962,967,823
30	Nairobi	9,729,818,320	11,441,036,548	13,534,170,793	14,946,783,245	16,323,790,299	16,155,037,800	12,275,944,442	21,135,026,771	17,709,703,219	20,983,908,165	18,954,038,349.80	22,363,291,325.57	195,552,549,278
31	Nakuru	6,647,425,748	7,503,232,007	8,909,150,835	9,841,244,944	10,330,202,245	11,705,865,445	11,835,626,599	13,291,018,388	11,984,027,016	14,614,231,427	13,273,972,579.71	15,202,299,202.25	135,138,296,436
32	Nandi	3,513,121,827	4,196,573,747	4,958,627,028	5,469,004,415	5,566,010,582	6,059,176,633	5,887,466,815	6,677,579,223	6,431,599,515	7,990,983,488	7,336,496,641.31	8,418,203,145.26	72,504,843,058
33	Narok	3,897,497,831	4,664,355,024	5,537,068,743	6,064,109,450	7,144,507,576	7,033,037,443	8,241,585,349	9,672,417,701	8,137,206,302	9,940,543,761	8,952,822,425.58	10,198,317,035.85	89,483,468,641
34	Nyamira	3,081,787,287	3,684,498,196	4,358,048,612	4,831,602,226	5,119,041,340	5,392,141,405	5,181,195,051	6,256,044,709	4,724,512,833	5,834,612,329	5,494,627,139.12	6,161,721,680.69	60,119,832,807
35	Nyandarua	3,176,663,544	3,797,904,157	4,490,760,352	4,936,245,833	5,438,755,918	5,851,792,816	5,206,042,897	6,371,977,323	5,216,808,686	6,446,666,682	5,896,166,890.47	6,873,826,185.91	63,703,611,285
36	Nyeri	3,685,716,476	4,138,865,733	5,042,278,330	5,600,339,382	5,748,259,017	6,365,159,120	6,153,112,067	7,305,192,617	5,730,430,268	7,069,044,045	6,440,599,683.37	7,539,507,249.84	70,818,503,988
37	Samburu	2,604,240,722	3,118,803,006	3,700,905,733	4,080,440,211	4,206,339,743	5,009,568,253	4,847,706,557	5,703,532,041	4,941,638,353	6,151,390,310	5,709,472,334.78	6,301,075,771.79	56,375,113,036
38	Siaya	3,717,804,335	4,436,323,009	5,246,071,112	5,797,489,075	6,082,340,216	6,617,589,780	6,051,299,399	7,148,481,399	6,409,186,926	7,714,192,241	7,163,557,513.74	8,192,274,371.05	74,576,609,376
39	Taita Taveta	2,443,413,498	2,922,341,963	3,488,332,869	3,842,745,714	4,264,020,622	4,594,827,610	4,577,484,533	5,664,161,691	4,454,800,721	6,125,732,867	5,420,481,211.60	6,411,251,912.74	54,209,595,214
40	Tana River	2,921,556,211	3,495,601,069	4,137,496,801	4,627,810,651	5,713,763,880	6,022,998,660	6,006,330,570	7,223,736,627	6,006,136,062	7,330,666,151	6,866,989,513.14	7,526,302,773.34	67,879,388,968
41	Tharaka Nithi	2,316,285,957	2,764,643,356	3,305,463,744	3,652,470,953	4,029,081,994	4,101,461,962	4,267,685,324	5,178,356,246	3,877,062,704	4,852,816,805	4,619,013,784.80	5,132,205,745.09	48,096,548,575
42	Trans Nzoia	3,768,041,967	4,490,618,357	5,323,073,849	5,856,599,951	6,134,099,222	6,530,339,029	6,351,147,129	7,183,369,592	6,611,265,058	8,185,927,543	7,743,976,416.75	9,076,125,200.48	77,254,583,314
43	Turkana	7,674,315,857	9,178,804,658	10,748,014,432	11,709,814,817	10,804,298,494	11,535,858,600	10,482,638,028	12,640,952,718	11,600,561,515	14,177,646,699	12,808,926,277.61	14,690,065,781.61	138,051,897,877
44	Uasin Gishu	3,811,462,902	4,564,237,642	5,390,581,097	5,947,601,606	6,175,278,868	7,261,061,866	7,061,214,379	8,106,876,101	7,423,349,651	9,030,989,253	8,741,848,122.60	9,996,419,029.37	83,510,920,517
45	Vihiga	2,860,896,942	3,420,828,036	4,054,531,396	4,470,649,135	4,843,027,689	5,221,923,141	5,198,851,298	5,950,824,602	4,661,968,278	5,684,276,607	5,225,414,800.95	5,854,071,054.56	57,447,262,979
46	Wajir	5,311,159,775	6,355,760,549	7,470,850,704	8,159,999,887	8,716,567,070	9,418,866,978							