



# THE NATIONAL TREASURY

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

- 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.
- 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.
- 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.
- 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.
- Shortfall in disbursement of the additional allocations during FY 2024/25 was attributed to the following: -
  - Delay in enactment of the County Governments Additional Allocation Act, 2025 (No. 3 of 2025);
  - Budget rationalization during Supplementary Budget adjustments, occasioned by constrained fiscal space;
  - Inadequate compliance with some of the conditions for donor funded projects; and
  - Exchange rate fluctuations affecting externally funded projects.
- 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.
- Finally, it is imperative for members of the public to note that:
  - as at 30th June, 2025, all county governments had received 100 percent of their allocations for equitable share for FY 2024/25.
  - 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.
  - for the period FY 2013/14 to FY 2024/25, a total of KSh. 4.04 trillion has been disbursed to county governments;
  - 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>	-	-	-	-	-	-	<b>7,706</b>	-	-	-	-	-	<b>7,706</b>
a) Gok-Funded Conditional allocation	-	-	-	-	-	-	<b>7,356</b>	-	-	-	-	-	<b>7,356</b>
b) DANIDA	-	-	-	-	-	-	<b>350</b>	-	-	-	-	-	<b>350</b>
<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	<b>3,419</b>	<b>1,863</b>	<b>3,600</b>	<b>4,000</b>	<b>4,200</b>	<b>4,326</b>	<b>4,326</b>	<b>4,326</b>	-	-	-	-	<b>30,061</b>
b) Free Maternal Healthcare	<b>2,246</b>	<b>1,398</b>	<b>3,321</b>	<b>4,105</b>	-	-	-	-	-	-	-	-	<b>11,070</b>
c) Managed Equipment Services (MES)	-	-	<b>3,080</b>	<b>4,500</b>	<b>4,908</b>	<b>8,830</b>	<b>6,017</b>	<b>5,273</b>	<b>7,205</b>	<b>2,946</b>	-	-	<b>42,759</b>
d) Foregone User Fees Compensation	-	-	<b>900</b>	<b>900</b>	<b>900</b>	<b>900</b>	<b>900</b>	<b>900</b>	-	-	-	-	<b>5,400</b>
e) Rehabilitation of Youth Polytechnics	-	-	-	-	<b>2,000</b>	<b>961</b>	<b>2,000</b>	<b>2,000</b>	-	-	-	-	<b>6,961</b>
f) Emergency Medical Service Grant	-	-	-	<b>200</b>	-	-	-	-	-	-	-	-	<b>200</b>
g) Construction of County Headquarters	-	-	-	-	-	-	<b>100</b>	<b>175</b>	<b>225</b>	<b>84</b>	<b>116</b>	-	<b>699</b>
h) CAIPS Programme	-	-	-	-	-	-	-	-	-	-	<b>1,152</b>	<b>2,900</b>	<b>4,052</b>
i) Provision of Fertiliser Subsidy Programme	-	-	-	-	-	-	-	-	-	-	-	-	-
j) Transfer of Library Services	-	-	-	-	-	-	-	-	-	-	-	-	-
k) Community Health Promoters (CHPs) Project	-	-	-	-	-	-	-	-	-	-	-	<b>3,006</b>	<b>3,006</b>
l) Basic Salary Arrears for Doctors	-	-	-	-	-	-	-	-	-	-	-	<b>1,745</b>	<b>1,745</b>
<b>4. GoK-Funded Unconditional Additional Allocations</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
a) Court fines	-	-	-	-	-	-	-	-	-	-	-	-	-
b) Mineral Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>5. Other Conditional Additional Allocations</b>	-	<b>1,137</b>	<b>5,547</b>	<b>6,063</b>	<b>17,797</b>	<b>31,070</b>	<b>30,020</b>	<b>40,103</b>	<b>12,014</b>	<b>16,229</b>	<b>25,939</b>	<b>18,545</b>	<b>204,464</b>
a) Road Maintenance Levy Fund	-	-	<b>3,300</b>	<b>4,307</b>	<b>10,262</b>	<b>7,424</b>	<b>7,645</b>	<b>9,433</b>	-	-	-	-	<b>42,372</b>
b) External Proceeds of Loans and Grants	-	<b>1,137</b>	<b>2,247</b>	<b>1,756</b>	<b>7,535</b>	<b>23,646</b>	<b>22,375</b>	<b>30,670</b>	<b>12,014</b>	<b>16,229</b>	<b>25,939</b>	<b>18,545</b>	<b>162,092</b>
IDA (World Bank) - KDSP Level I	-	-	-	-	<b>2,148</b>	-	<b>1,410</b>	<b>2,115</b>	-	-	-	-	<b>5,673</b>
IDA (World Bank) - KDSP Level II	-	-	-	-	<b>1,950</b>	<b>4,000</b>	-	<b>4,600</b>	-	-	-	-	<b>10,550</b>
IDA (World Bank) - NUTRIP	-	-	<b>1,045</b>	<b>791</b>	-	-	-	-	-	-	-	-	<b>1,836</b>
DANIDA - HSPP III	-	<b>734</b>	<b>664</b>	<b>408</b>	-	-	-	-	-	-	-	-	<b>1,806</b>
IDA (World Bank) - KHSSP - HSSF	-	<b>404</b>	<b>508</b>	<b>556</b>	<b>8</b>	-	-	-	-	-	-	-	<b>1,476</b>
IDA (World Bank) - THUSCP	-	-	-	-	<b>1,250</b>	<b>1,958</b>	<b>2,656</b>	<b>3,940</b>	<b>1,445</b>	-	-	-	<b>11,249</b>
DANIDA - UHDSP	-	-	-	-	<b>1,116</b>	<b>1,040</b>	<b>922</b>	<b>855</b>	<b>323</b>	-	-	-	<b>4,257</b>
IDA (World Bank) - NARIGP	-	-	-	-	<b>1,063</b>	<b>1,052</b>	<b>4,563</b>	<b>3,900</b>	<b>3,995</b>	<b>3,533</b>	<b>304</b>	-	<b>18,410</b>
Italy - KIDDP; Rehab. of Sub-Dist' Hospitals	-	-	<b>30</b>	-	-	-	-	-	-	-	-	-	<b>30</b>
IDA (World Bank) - KUSP - UIG	-	-	-	-	-	<b>1,854</b>	<b>387</b>	-	-	<b>61</b>	-	<b>1,454</b>	<b>3,756</b>
IDA (World Bank) - KUSP - UDG	-	-	-	-	-	<b>11,465</b>	<b>8,128</b>	<b>6,315</b>	-	<b>61</b>	-	-	<b>25,969</b>
IDA (World Bank) - KCSAP	-	-	-	-	-	<b>1,000</b>	<b>2,982</b>	<b>5,945</b>	<b>3,942</b>	<b>2,113</b>	-	-	<b>15,982</b>
EU Grant - IDEAS	-	-	-	-	-	<b>941</b>	-	-	-	-	-	-	<b>941</b>
IDA (World Bank) - WSDP	-	-	-	-	-	<b>563</b>	<b>2,465</b>	<b>1,510</b>	<b>3,471</b>	<b>3,483</b>	<b>4,279</b>	-	<b>15,770</b>
SIDA (Sweden) - ASDSP II	-	-	-	-	-	<b>335</b>	<b>764</b>	<b>536</b>	<b>501</b>	<b>575</b>	<b>58</b>	-	<b>2,769</b>
EU - WaTER	-	-	-	-	-	-	-	-	-	-	-	-	-
IDA (World Bank) - ELRP	-	-	-	-	-	-	-	<b>297</b>	<b>1,171</b>	<b>2,285</b>	<b>169</b>	-	<b>3,922</b>
UNFPA 10th Country Programme Implementation	-	-	-	-	-	-	-	-	-	-	-	-	-
IDA (World Bank) - KISIP II	-	-	-	-	-	-	-	-	<b>1,292</b>	<b>4,499</b>	<b>4,876</b>	<b>10,667</b>	-
AfD - KISIP II	-	-	-	-	-	-	-	-	-	-	<b>2,613</b>	<b>2,613</b>	-
IDA (World Bank) - NAVCDP	-	-	-	-	-	-	-	-	<b>1,747</b>	<b>6,487</b>	<b>2,181</b>	<b>10,415</b>	-
DANIDA - PHDC	-	-	-	-	-	-	-	-	<b>898</b>	<b>441</b>	<b>478</b>	<b>1,817</b>	-
IDA (World Bank) - FLLoCA - CCIS Grant	-	-	-	-	-	-	-	-	<b>979</b>	<b>451</b>	-	<b>1,430</b>	-
KFW - DRPNK*	-	-	-	-	-	-	-	-	<b>328</b>	-	<b>306</b>	<b>634</b>	-
IFAD - KelCoP	-	-	-	-	-	-	-	-	-	<b>287</b>	<b>377</b>	<b>665</b>	-
IFAD - ABDP	-	-	-	-	-	-	-	-	-	<b>256</b>	<b>134</b>	<b>390</b>	-
IDA (World Bank) - FLLoCA - CCRI Grant	-	-	-	-	-	-	-	-	-	<b>6,187</b>	<b>562</b>	<b>6,749</b>	-
IDA (World Bank) - FSRP	-	-	-	-	-	-	-	-	-	<b>912</b>	<b>912</b>	<b>912</b>	-
KfW- FLLoCA - CCRI Grant	-	-	-	-	-	-	-	-	-	<b>1,200</b>	<b>204</b>	<b>1,404</b>	-
SIDA - KABDP	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>6. NG's Expenditures on Devolved Functions</b>	-	-	-	-	-	-	-	-	-	<b>2,166</b>	-	-	<b>2,166</b>
Poland - LVCSP	-	-	-	-	-	-	-	-	-	-	-	-	-
IDA (World Bank) - DRIVE**	-	-	-	-	-	-	-	-	-	<b>2,166</b>	-	-	<b>2,166</b>
IDA (World Bank) - KEMFSED***	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>7. Allowances for County medical personnel</b>	-	-	-	<b>4,842</b>	-	-	-	-	-	-	-	-	<b>4,842</b>
<b>8. Coffee Cess</b>	-	-	-	<b>107</b>	-	-	-	-	-	-	-	-	<b>107</b>
<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,							