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REPUBLIC OF KENYA

PARLIAMENT

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SENATE BILLS

(Bill No. 8 of 2026)

**THE COUNTY GOVERNMENTS ADDITIONAL  
ALLOCATIONS BILL, 2026**

(A Bill published in the Kenya *Gazette* Supplement No. 61 of 16<sup>th</sup> March, 2026 and passed by the Senate, with amendments, on 17<sup>th</sup> June, 2026.)



**THE COUNTY GOVERNMENTS ADDITIONAL ALLOCATIONS BILL, 2026**

**ARRANGEMENTS OF CLAUSES**

*Clause*

- 1 — Short title.
- 2 — Interpretation.
- 3 — Object.
- 4 — Additional allocations to county governments.
- 5 — Conditional and unconditional allocations
- 6 — Report on actual transfers.
- 7— Books of accounts to reflect national government transfers.
- 8 — Reporting.
- 9 — Financial misconduct.
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**FIRST SCHEDULE: UNCONDITIONAL ALLOCATIONS TO COUNTY GOVERNMENTS FROM COURT FINES AND 20% SHARE OF MINERAL ROYALTIES IN THE FINANCIAL YEAR 2026/27**

**SECOND SCHEDULE: CONDITIONAL ALLOCATIONS TO COUNTY GOVERNMENTS FROM THE NATIONAL GOVERNMENT'S SHARE OF REVENUE FOR THE FINANCIAL YEAR 2026/27**

**THIRD SCHEDULE: CONDITIONAL ALLOCATIONS FROM PROCEEDS OF LOANS OR GRANTS FROM DEVELOPMENT PARTNERS FOR FINANCIAL YEAR 2026/27**

**THE COUNTY GOVERNMENTS ADDITIONAL ALLOCATIONS BILL, 2026**

**A Bill for**

**AN ACT of Parliament to provide for the additional allocations to county governments for the 2026/2027 financial year; the responsibilities of the National Government and county governments pursuant to such allocation; and for connected purposes.**

**ENACTED** by the Parliament of Kenya, as follows—

- Short title.                   **1.** This Act may be cited as the County Governments Additional Allocations Act, 2026.
- Interpretation.               **2.** In this Act —
- “Cabinet Secretary” means the Cabinet Secretary responsible for matters relating to finance;
- “additional allocations” means additional resources allocated to county governments from the National Government’s share of revenue or in the form of loans and grants from development partners; and
- “county executive committee member” means the county executive committee member in charge of matters relating to finance.
- Object.                           **3.** The object of this Act is to—
- (a) provide, pursuant to Articles 190 and 202(2) of the Constitution, for additional allocations for the financial year 2026/27;
- (b) provide for additional allocations from proceeds of loans and grants from development partners; and
- (c) facilitate the transfer of conditional and unconditional allocations made to counties under this Act from the Consolidated Fund to the respective County Revenue Funds and special

purpose accounts.

Additional allocations to county governments

**4.** (1) Additional allocations shall constitute funds agreed upon by the National Assembly and the Senate during the consideration of the Budget Policy Statement and shall comprise of—

- (a) additional allocations from the National Government and development partners required for functions transferred to counties from the National Government pursuant to Article 187 of the Constitution;
- (b) additional allocations provided for under Article 202(2) of the Constitution; and
- (c) additional allocations in the form of loans and grants from development partners.

(2) Additional funds allocated under this section shall, except allocations under section 5(1)(a), be included in the respective county governments' appropriation bills.

Conditional and unconditional allocations.

**5.** (1) Unconditional allocations to the respective county government from the national government for the financial year 2026/27 shall be as set out in the First Schedule, comprising—

- (a) unconditional allocations being proceeds from court fines collected from the enforcement of county legislation as set out in Column B; and
- (b) unconditional allocations being proceeds from mineral royalties pursuant to section 183(5)(b) of the Mining Act, as set out in Column C.

Cap 306.

(2) Conditional allocations to each county government from the national government's share of nationally raised revenue for the financial year 2026/27 shall be as set out in Column F of the Second Schedule, comprising —

- (a) conditional allocations for the Community Health Promoters (CHP) project as set out in Column B;

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- (b) conditional allocations for the construction of county headquarters as set out in Column C;
- (c) conditional allocations for the County Aggregation and Industrial Parks (CAIP) programme as set out in Column D;
- (d) conditional allocations for the administration of the County Affordable Housing Committees under section 11(4)(c) of the Affordable Housing Act;
- (e) conditional allocations for the transition of Universal Health Coverage (UHC) Workers' salary to permanent and pensionable terms; and
- (f) a conditional allocation to the county government of Meru for the settlement of an outstanding arbitral award and accrued interest as set out in Column G.

(3) Conditional allocations financed by proceeds of loans or grants from development partners to each county government for the financial year 2026/27 shall be as set out in Column R of the Third Schedule comprising —

- (a) conditional allocations financed by proceeds from an IDA (World Bank) loan to finance the Kenya Informal Settlement Improvement Project (KISIP II) as set out in Column B;
- (b) conditional allocations financed by proceeds from an IDA (World Bank) loan to finance Building Resilient and Responsive Health Systems (BREHS) as set out in Column C;
- (c) conditional allocations financed by proceeds from a KfW (German Development Bank) loan for co-financing of FLLoCA – County Climate Resilience Investment (CCRI) Grant as set out in Column D;

- (d) conditional allocations financed by proceeds from an IDA (World Bank) loan for the FLLoCA - County Climate Resilience Investment (CCRI) Grant as set out in Column E;
- (e) conditional allocations financed by proceeds from an IDA (World Bank) loan for the Food Systems Resilience Project (FSRP) as set out in Column F;
- (f) conditional allocations financed by proceeds from an IDA (World Bank) Loan for the National Agricultural Value Chain Development Project (NAVCDP) as set out in Column G;
- (g) conditional allocations from an IDA (World Bank) loan to finance Water and Sanitation Development Project (WSDP) as set out in Column H;
- (h) conditional allocations financed by proceeds from an IDA (World Bank) Loan for the Kenya Urban Support Project (KUSP) - Urban Institutional Grant (UIG) as set out in Column I;
- (i) conditional allocations financed by proceeds from an IDA (World Bank) Loan for the Kenya Urban Support Project (KUSP) - Urban Development Grant (UDG) as set out in Column J;
- (j) Conditional allocations financed by proceeds from an International Fund for Agricultural Development (IFAD) loan for the Kenya Livestock Commercialization Project (KeLCoP) as set out in Column K;
- (k) conditional allocations financed by proceeds from a KfW (German Development Bank) Loan for the Drought Resilience Programme in Northern Kenya (DRPNK) as set out in Column L;
- (l) conditional allocations financed by proceeds from an IFAD (International Fund for Agriculture Development) loan for the Integrated Natural Resources Management Programme (INReMP) as set out in

Column M;

(m) conditional allocations financed by proceeds from an IDA (World Bank) loan for the Kenya Devolution Support Programme (KDSP) II Level I as set out in Column N;

(n) conditional allocations financed by proceeds from an IDA (World Bank) loan for the Kenya Devolution Support Programme (KDSP) II Level II as set out in Column O;

(o) conditional allocations financed by proceeds from an IDA (World Bank) loan for the Kenya Water, Sanitation and Hygiene (K-Wash) Program as set out in Column P; and

(p) conditional allocations financed by proceeds from an IDA (World Bank) loan for the Kenya Watershed Services Project (KEWASIP) as set out in Column Q.

(4) Conditional allocations under subsection (3)(d) and (e) shall be allocated among county governments on the basis of the following criteria —

(a) the accounting officer responsible for the conditional allocation shall, in each eligible county government, carry out or cause to be carried out, an assessment to determine the eligible county governments' performance score for purposes of determining the performance of the County Climate Resilience Investment (CCRI) grant allocation for the Financial Year 2026/27;

(b) the first fifty percent of the total allocation shall be transferred on the basis of factors that reflect relative expenditure needs for climate action, including the variables of a fixed share at 33.3 percent, rural population at 30 percent, rural area at 13.3 percent, and poverty at 23.3 percent, whereby the weights are based on the formula for allocating the share of the national revenue among counties;

(c) the second fifty percent of the total allocation shall be on

the basis of the scores for the performance measures, weighted with the basic allocation; and

(d) the Cabinet Secretary shall publish, by notice in the *Kenya Gazette*, the allocations determined in terms of paragraph (b).

(5) The conditional allocation under subsection (3)(h) shall be allocated among the county governments on the basis of criteria to be determined as follows—

(a) each of the eligible forty-five counties will access the UIG, set at a flat rate and made available for the first three years of the Program as follows—

(i) US\$250,000 (approximately KSh. 35,500,000) in year 1;

(ii) US\$200,000 (approximately KSh. 26,000,000) in year 2; and

(iii) US\$100,000 (approximately KSh. 14,200,000) in year 3;

(b) for Window for Host Communities and Refugee (WHR), the grant will be allocated at a flat rate of US\$ 500,000, equivalent to KSh. 65,000,000 annually for five years;

(c) county governments shall not access the grant unless they comply with the WHR UIG minimum conditions; and

(d) failure to satisfy any of the minimum conditions shall disqualify a county from accessing the WHR UIG Grant.

(6) The conditional allocation under subsection (3)(i) shall be allocated among the county governments based on the financing agreement between the IDA (World Bank) and the Government of Kenya, on the basis of the following criteria-

(a) UDG performance allocation of KSh 2,340 per

head using the urban area population data of the 2019 census;

(b) UDG Minimum floor of KSh. 52 million; and

(c) WHR UDG KSh. 2,600 per head using the urban area population data of the 2019 census.

(7) Conditional allocations under subsection 3(n) shall be allocated among county governments on the basis of the following criteria—

- (a) the program accounting officer shall, for each eligible transfer to a county government, carry out a performance assessment in accordance with the participatory agreement between the National Government and each eligible county government, through the Annual Performance Assessment Firm;
- (b) the Annual Performance Assessment shall determine the eligible county government's performance score for purposes of determining the performance grant allocation;
- (c) for each Disbursement Link Indicator (DLI) specified under paragraph (e)(iii), a qualifying county government shall be allocated fifty percent of the Level 2 Grant allocation if it meets that respective DLI result;
- (d) the balance of fifty percent under paragraph (c) shall be allocated based on the scores against the performance measures pertaining to each respective DLI result area as detailed in the Program Operational Manual;
- (e) the investment grant for a qualifying county government is the sum of the allocation under DLIs 3–7 as follows—
  - (i) DLI 3: Kenya Shillings seventy-five million for each county government that has increased its own source revenue by at least 5 percent annually over and above the rate of inflation;
  - (ii) DLI 4: Kenya Shillings seventy-five million for each county government that has prepared

and is implementing an action plan to reduce the stock of pending bills and maintain it at minimal levels;

(iii) DLI 5: Kenya Shillings ninety-seven million five hundred thousand for each county government that has integrated its human resource records, authorized staff establishment and payroll and uploaded cleaned payrolls in the human resource management information system;

(iv) DLI 6: Kenya Shillings forty-five million for each county government that is enhancing accountability for results through an integrated performance management framework; and

(v) DLI 7: Kenya Shillings sixty million for each county government with a PIM dashboard with citizen feedback mechanisms.

(8) Conditional allocations under subsection (3)(o) shall be allocated to county governments based on Disbursement Linked Indicators (DLIs) and verified results in the approved Results Verification Report (RVR) by an Independent Verification Agent (IVA) hired by the Program, according to the following formula—

(a) with respect to the allocation to the counties of Baringo, Bomet, Kericho, Kirinyaga, Kitui, Kwale, Makueni, Mandera, Migori, Murang'a, Nandi, Narok, Samburu, Tana River, Tharaka Nithi, Vihiga, and West Pokot,  $C = R_1 (938,000 S + 37.38H_w + 4,690Q + 28.14H_s + 1,876V_{ODF} + 23,074.8V_{CWS} + 11,256V_{SWS})$

(b) with respect to the allocation to Turkana and Garissa Counties,  $C = R_1 (938,000S) + R_2 (46.62H_w + 7,630Q + 38.15H_s + 1,526V_{ODF} + 15,260V_{CWS} + 3,815V_{SWS})$

where —

- (i)  $C$  is the county allocation (The sum of all 19 county allocations shall not be more than KES 4,282,086,900.00. If this amount is exceeded, rationalization will be applied to indicators under DLI/DLR 2, 3, 4, 10.1, 10.2, 11, 12.1, and 12.3.)
- (ii)  $S$  is a binary variable for DLI 1,  $S=1$  if the strategy is verified by IVA as developed in the Approved Results Verification Report (RVR), otherwise  $S=0$
- (iii)  $H_w$  is the Number of households provided with access to improved water services as verified by IVA in Approved RVR (DLI 2 and DLR 10.1)
- (iv)  $Q$  is the number of sustainably functioning water schemes meeting standards as verified by IVA in Approved RVR (DLI 3 and DLI 11)
- (v)  $H_s$  is the number of Households provided with access to an improved sanitation facility as verified by IVA in Approved RVR (DLI 4 and DLR 10.2)
- (vi)  $V_{ODF}$  is the number of villages that achieve ODF status as verified by IVA in Approved RVR (DLR 5.1 and DLR 12.1)
- (vii)  $V_{CWS}$  is the number of villages certified as achieving CWS status as verified by IVA in Approved RVR (DLR 5.2 and DLR 12.2)
- (viii)  $V_{SWS}$  is the number of villages that sustain CWS status as verified by IVA in Approved RVR (DLR 5.3 and DLR 12.3)
- (ix)  $R_1$  is the exchange rate of Euro Foreign Currency to Kenya Shillings and  $R_2$  be the exchange rate of Special Drawing Rights (SDR) Currency to Kenya Shillings.

(9) A county government's allocation under subsection (2) shall be transferred to the respective County Revenue Fund in accordance with a payment schedule published in the Kenya Gazette by the Cabinet Secretary in accordance with section 17 of the Public Finance Management Act.

(10) The county governments' allocations under subsections (1) and (2) shall, subject to subsection (11), be included in the budget estimates of the National Government and shall be submitted to Parliament for approval.

(11) Allocations shall not be included in the budget estimates under subsection (10) unless, in the case of a loan or grant by a development partner, the Cabinet Secretary and the responsible development partner have agreed in writing that the funds shall be transferred to the county government.

Report on actual transfers.

6. The Cabinet Secretary shall publish, by the 15<sup>th</sup> day of each subsequent month, a monthly report on actual transfers of all additional allocations to county governments disbursed pursuant to this Act.

Books of accounts to reflect national government transfers.

7. Each county treasury shall reflect all transfers of conditional allocations by the National Government to the respective county government in its books of accounts.

Reporting.  
Cap.412A.

8. A county treasury shall, as part of its consolidated quarterly and annual reports required under the Public Finance Management Act, report on-

- (a) actual transfers received by the county government from the National Government, up to the end of that quarter or year, in the format prescribed by the Public Sector Accounting Standards Board or, in the absence of a format prescribed by the Board, in the format prescribed by the National Treasury;
- (b) the actual expenditure by the county government of the allocations made under section 5(1), (2) and (3);
- (c) the extent of compliance with the provisions of this Act and with the conditions of allocations as set out in the intergovernmental agreement entered into by the national government, the development partner and the county government;

(d) an explanation of any material problems in the expenditure of any allocations made under this Act or compliance with any conditions of allocations set out in an intergovernmental agreement; and

(e) any other information that may be required by the relevant intergovernmental agreement.

Financial  
misconduct.

**9.** Despite the provisions of any other law, a serious or persistent non-compliance with the provisions of this Act constitutes an offence under the Public Finance Management Act.

Exemption.  
Cap. 412A.

**10.** The requirements under sections 191A, 191B, 191C, 191D and 191E of the Public Finance Management Act shall not apply with respect to conditional allocations under this Act in the financial year 2026/2027.

*The County Governments Additional Allocations Bill, 2026*

**First Schedule (s. 5)**

<b>Unconditional Allocations to County Governments from Court Fines and 20% Share of Mineral Royalties in the Financial Year 2026/27 (Ksh.)</b>					
SN	County	FY 2025/26		FY 2026/27	
		Total unconditional Additional Allocations to County Governments	Allocations for Court Fines	Allocations for 20% Share of Mineral Royalties	Total Unconditional Allocations
		Column A	Column B	Column C	Column D
1	Baringo	20,355	-	525,351	525,351
2	Bomet	-	49,000	-	49,000
3	Bungoma	-	35,000	-	35,000
4	Busia	-	5,000	-	5,000
5	Elgeyo/Marakwet	-	-	-	-
6	Embu	2,142	3,000	1,190,391	1,193,391
7	Garissa	844,692	-	472,147	472,147
8	Homa Bay	-	-	-	-
9	Isiolo	348,837	-	12,231	12,231
10	Kajiado	660,242,991	183,000	310,261,593	310,444,593
11	Kakamega	16,555	8,000	58	8,058
12	Kericho	-	10,782,328	1,293,209	12,075,537
13	Kiambu	14,244,964	2,444,183	23,906,202	26,350,385
14	Kilifi	950,062,290	337,549	240,807,157	241,144,706
15	Kirinyaga	100	-	1	1
16	Kisii	682,562	-	1,560,790	1,560,790
17	Kisumu	93,000	399,412	97,981,739	98,381,151
18	Kitui	435,841	100,000	2,249,027	2,349,027
19	Kwale	1,166,507,886	1,500	804,286,608	804,288,108
20	Laikipia	27,334	1,957,621	-	1,957,621
21	Lamu	-	-	-	-
22	Machakos	1,782,463	19,172,758	28,102,174	47,274,932
23	Makueni	99,857	6,000	33,463	39,463
24	Mandera	1,028	-	-	-
25	Marsabit	1,724,590	-	2,169,705	2,169,705
26	Meru	32,901	19,000	-	19,000
27	Migori	3,684,754	1,366,803	33,228,843	34,595,646
28	Mombasa	1,417,254	14,239,770	10,506,292	24,746,062
29	Murang'a	-	7,000	264,782	271,782
30	Nairobi	2,458,591	72,876,979	12,495,305	85,372,284
31	Nakuru	1,105,667	2,709,201	5,434,451	8,143,652
32	Nandi	55,110,901	5,465,792	121,480,248	126,946,040
33	Narok	27,206,336	4,000	4,050,802	4,054,802
34	Nyamira	-	141,143	-	141,143

*The County Governments Additional Allocations Bill, 2026*

<b>Unconditional Allocations to County Governments from Court Fines and 20% Share of Mineral Royalties in the Financial Year 2026/27 (Ksh.)</b>					
SN	County	FY 2025/26		FY 2026/27	
		Total unconditional Additional Allocations to County Governments	Allocations for Court Fines	Allocations for 20% Share of Mineral Royalties	Total Unconditional Allocations
		Column A	Column B	Column C	Column D
35	Nyandarua	-	-	-	-
36	Nyeri	76,000	283,500	-	283,500
37	Samburu	905,744	-	375,689	375,689
38	Siaya	259,152	128,000	-	128,000
39	Taita Taveta	51,756,326	1,608,239	21,728,740	23,336,979
40	Tana River	10,624	-	326,033	326,033
41	Tharaka Nithi	43,000	-	29,426	29,426
42	Trans Nzoia	-	-	-	-
43	Turkana	141,279	25,000	4,710	29,710
44	Uasin Gishu	5,090,269	13,900,592	4,504,505	18,405,097
45	Vihiga	-	-	-	-
46	Wajir	4,493	-	-	-
47	West Pokot	1,650	-	103,847,148	103,847,148
	<b>Total</b>	<b>2,946,442,428</b>	<b>148,259,370</b>	<b>1,833,128,821</b>	<b>1,981,388,191</b>

The County Governments Additional Allocations Bill, 2026

SECOND SCHEDULE (S.5(2))

Conditional Additional Allocations to County Governments from the National Government's Share of Revenue for the Financial Year 2026/27 (Kenya Shillings)											
SN	County	FY 2025/26					FY 2026/27				
		Total Conditional Allocations	Community Health Promoters (CHP)	Supplement for the Construction of County Headquarters	County Aggregation and Industrial Parks (CAIP)	0.5% of the Housing Levy Fund to the County Rural and Urban Affordable Housing Committees	Transition of Universal Health Coverage (UHC) Workers' Salary to Permanent and Pensionable Terms	*Settlement of the Arbitral award of Meru County Government	Total Conditional Allocations		
		Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H		
1	Baringo	335,060,940	63,810,000	-	-	7,787,057	230,098,965	-	301,696,022		
2	Bomet	97,319,315	74,070,000	-	250,000,000	7,787,057	181,663,203	-	513,520,260		
3	Bungoma	149,241,681	107,400,000	-	-	7,787,057	257,866,990	-	373,054,047		
4	Busia	92,069,249	66,390,000	-	-	7,787,057	175,038,676	-	249,215,733		
5	Elgeyo/Marakwet	54,872,639	37,200,000	-	250,000,000	7,787,057	283,485,809	-	578,472,866		
6	Embu	95,088,853	60,300,000	-	-	7,787,057	241,766,294	-	309,853,351		
7	Garissa	109,488,961	74,520,000	-	-	7,787,057	176,321,364	-	258,628,421		
8	Homa Bay	117,026,873	88,620,000	-	-	7,787,057	195,759,831	-	292,166,888		
9	Isiolo	94,765,505	21,630,000	158,780,000	250,000,000	7,787,057	202,028,087	-	640,225,144		
10	Kajiado	345,552,740	50,070,000	-	-	7,787,057	157,832,557	-	215,689,614		
11	Kakamega	224,017,599	127,500,000	-	-	7,787,057	248,171,190	-	383,458,247		
12	Kericho	341,117,478	45,690,000	-	-	7,787,057	175,449,213	-	228,926,270		

The County Governments Additional Allocations Bill, 2026

Conditional Additional Allocations to County Governments from the National Government's Share of Revenue for the Financial Year 2026/27 (Kenya Shillings)											
SN	County	FY 2025/26					FY 2026/27				
		Total Conditional Allocations	Community Health Promoters (CHP)	Supplement for the Construction of County Headquarters	County Aggregation and Industrial Parks (CAIP)	0.5% of the Housing Levy Fund to the County Rural and Urban Affordable Housing Committees	Transition of Universal Health Coverage (UHC) Workers' Salary to Permanent and Pensionable Terms	*Settlement of the Arbitral Award of Meru County Government	Total Conditional Allocations		
		Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H		
13	Kiambu	349,993,245	94,680,000	-	-	7,787,057	176,778,237		279,245,294		
14	Kilifi	426,369,365	116,100,000	-	-	7,787,057	149,484,014		273,371,071		
15	Kirinyaga	58,037,438	36,660,000	-	-	7,787,057	127,156,353		171,603,410		
16	Kisii	290,510,642	88,200,000	-	-	7,787,057	241,470,770		337,457,827		
17	Kisumu	167,327,249	89,940,000	-	250,000,000	7,787,057	209,165,589		556,892,646		
18	Kitui	369,844,316	74,100,000	-	-	7,787,057	155,013,571		236,900,628		
19	Kwale	158,163,903	52,140,000	-	-	7,787,057	140,392,709		200,319,766		
20	Laikipia	317,672,596	25,230,000	-	-	7,787,057	137,027,403		170,044,460		
21	Lamu	147,809,452	14,520,000	71,630,000	250,000,000	7,787,057	123,884,423		467,821,480		
22	Machakos	143,883,915	83,250,000	-	-	7,787,057	184,687,439		275,724,496		
23	Makueni	146,255,895	113,700,000	-	250,000,000	7,787,057	234,431,783		605,918,840		
24	Mandera	40,336,781	18,540,000	-	250,000,000	7,787,057	189,439,407		465,766,464		
25	Marsabit	327,106,385	60,090,000	-	-	7,787,057	150,152,412		218,029,469		
26	Meru	157,383,407	111,480,000	-	-	7,787,057	268,012,029	480,751,390	868,030,476		
27	Migori	118,055,437	88,380,000	-	-	7,787,057	217,582,697		313,749,754		

The County Governments Additional Allocations Bill, 2026

Conditional Additional Allocations to County Governments from the National Government's Share of Revenue for the Financial Year 2026/27 (Kenya Shillings)											
SN	County	FY 2025/26					FY 2026/27				
		Total Conditional Additional Allocations	Community Health Promoters (CHP)	Supplement for the Construction of County Headquarters	County Aggregation and Industrial Parks (CAIP)	0.5% of the Housing Levy Fund to the County Rural and Urban Affordable Housing Committees	Transition of Universal Health Coverage (UHC) Workers' Salary to Permanent and Pensionable Terms	*Settlement of the Arbitral award of Meru County Government	Total Conditional Additional Allocations		
		Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H		
28	Mombasa	315,937,957	71,610,000	-	-	7,787,057	102,189,294		181,586,351		
29	Murang'a	238,399,654	46,050,000	-	-	7,787,057	226,860,114		280,697,171		
30	Nairobi	338,266,271	224,010,000	-	250,000,000	7,787,057	108,359,849		590,156,906		
31	Nakuru	325,150,304	99,390,000	-	-	7,787,057	192,094,957		299,272,014		
32	Nandi	258,780,824	96,660,000	-	-	7,787,057	194,492,578		298,939,635		
33	Narok	323,284,136	49,800,000	-	-	7,787,057	158,300,269		215,887,326		
34	Nyamira	199,705,754	44,370,000	-	-	7,787,057	242,919,806		295,076,863		
35	Nyandarua	429,641,603	41,610,000	166,750,000	-	7,787,057	175,006,063		391,153,120		
36	Nyeri	381,409,948	74,250,000	-	-	7,787,057	129,710,328		211,747,385		
37	Samburu	61,207,420	46,140,000	-	250,000,000	7,787,057	153,149,524		457,076,581		
38	Siaya	221,889,863	63,810,000	-	-	7,787,057	134,554,895		206,151,952		
39	Taita Taveta	75,649,533	41,070,000	-	250,000,000	7,787,057	121,099,698		419,956,755		
40	Tana River	407,859,679	28,890,000	95,340,000	-	7,787,057	181,808,518		313,825,575		
41	Tharaka Nithi	94,535,103	37,950,000	30,510,000	250,000,000	7,787,057	231,773,781		558,020,838		
42	Trans Nzoia	249,182,720	67,200,000	-	-	7,787,057	161,766,321		236,753,378		

*The County Governments Additional Allocations Bill, 2026*

<b>Conditional Additional Allocations to County Governments from the National Government's Share of Revenue for the Financial Year 2026/27 (Kenya Shillings)</b>											
<i>SN</i>	<i>County</i>	<i>FY 2025/26</i>					<i>FY 2026/27</i>				
		<i>Total Conditional Allocations</i>	<i>Community Health Promoters (CHP)</i>	<i>Supplement for the Construction of County Headquarters</i>	<i>County Aggregation and Industrial Parks (CAIP)</i>	<i>0.5% of the Housing Levy Fund to the County Rural and Urban Affordable Housing Committees</i>	<i>Transition of Universal Health Coverage (UHC) Workers' Salary to Permanent and Pensionable Terms</i>	<i>*Settlement of the Arbitral Award of Meru County Government</i>	<i>Total Conditional Allocations</i>		
		<b>Column A</b>	<b>Column B</b>	<b>Column C</b>	<b>Column D</b>	<b>Column E</b>	<b>Column F</b>	<b>Column G</b>	<b>Column H</b>		
43	Turkana	101,224,140	74,250,000	-	250,000,000	7,787,057	183,768,207		515,805,264		
44	Uasin Gishu	73,568,093	61,980,000	-	-	7,787,057	222,435,917		292,202,974		
45	Vihiga	310,411,734	43,380,000	-	-	7,787,057	141,113,672		192,280,729		
46	Wajir	210,562,165	60,810,000	-	-	7,787,057	126,334,465		194,931,522		
47	West Pokot	93,411,216	77,490,000	-	250,000,000	7,787,057	187,944,864		523,221,921		
	<b>TOTAL</b>	<b>9,984,449,991</b>	<b>3,234,930,000</b>	<b>523,010,000</b>	<b>3,250,000,000</b>	<b>365,991,679</b>	<b>8,605,844,135</b>	<b>480,751,390</b>	<b>16,460,527,204</b>		

\*The arbitral award under Column G in accordance with the ruling dated 6<sup>th</sup> May, 2026, in Leopard Rock Mico Limited vs County Government of Meru (Miscellaneous Application No. 1 of 2020 as consolidated with Miscellaneous Application No. 23 of 2020)

The County Governments Additional Allocations Bill, 2026

THIRD SCHEDULE (S.5(3))

Conditional Additional Allocations from Proceeds of Loans or Grants from Development Partners for Financial Year 2026/27 (Kenya Shillings)																					
SN	County	FY 2025/26	FY 2026/27										Total Loans and Grants for FY 2026/27								
			Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J		Column K	Column L	Column M	Column N	Column O	Column P	Column Q	Column R
1	Baringo	392,624,346	-	26,775,088	-	-	298,614,890	-	-	-	-	40,150,000	-	-	-	-	-	-	150,000,000	-	515,539,979
2	Bomet	313,033,500	-	28,936,099	-	-	-	105,000,000	-	-	-	-	-	-	-	-	-	-	-	-	133,936,099
3	Bungoma	381,540,500	-	44,694,179	-	-	-	105,000,000	-	-	-	33,500,000	-	-	-	-	-	-	-	-	183,194,179
4	Busia	387,846,901	-	29,575,640	-	-	-	105,000,000	-	-	-	33,500,000	-	-	-	-	-	-	-	-	168,075,640
5	Elgeyo Marakwet	548,635,346	-	21,212,458	-	-	276,625,582	-	-	-	-	40,150,000	-	-	-	-	-	-	-	-	419,232,240
6	Embu	321,116,-	-	22,493,-	-	-	-	105,000,-	-	-	-	-	-	-	-	-	-	-	-	-	127,493,-

The County Governments Additional Allocations Bill, 2026

SN		Count Y	FY 2025/26	FY 2026/27																		
Conditional Additional Allocations from Proceeds of Loans or Grants from Development Partners for Financial Year 2026/27 (Kenya Shillings)				Column A	Column nB	Column C	Column D	Column E	Column F	Column G	Column nH	Column nI	Column nJ	Column nK	Column nL	Column nM	Column N	Column O	Column P	Column Q	Column R	
Total Loans and Grants for FY 2025/26				426	-	595	-	-	-	,000	-	-	-	-	-	-	-	-	-	-	-	595
7	Garissa		480,385,346	-	-	292,451,019	-	-	329,821,407	-	100,000,000	-	-	-	-	-	-	-	-	150,000,000	872,272,426	
8	Homa Bay		333,889,051	-	-	80,209,635	-	-	-	105,000,000	-	-	-	-	-	81,244,200	-	-	-	-	266,453,835	
9	Isiolo		325,897,346	-	-	22,514,039	-	-	276,396,763	-	-	-	-	-	-	-	-	-	-	150,000,000	448,910,802	
10	Kajiado		388,118,499	-	-	36,782,416	-	-	-	105,000,000	-	-	-	-	-	-	-	-	-	-	141,782,416	
11	Kakamega		421,482,877	-	-	46,499,957	-	-	-	105,000,000	-	-	33,500,000	-	-	81,244,200	-	-	-	-	266,244,157	
12	Kericho		312,829,500	-	-	29,480,180	-	-	-	105,000,000	-	-	-	-	-	81,244,200	-	-	-	-	215,724,380	

The County Governments Additional Allocations Bill, 2026

Conditional Additional Allocations from Proceeds of Loans or Grants from Development Partners for Financial Year 2026/27 (Kenya Shillings)																								
SN	County	FY 2025/26	FY 2026/27											Total Loans and Grants for FY 2026/27										
			Column A	Column n B	Column C	Column D	Column E	Column F	Column G	Column n H	Column n I	Column J	Column n K		Column n L	Column n M	Column N	Column O	Column P	Column Q	Column R			
13	Kiambu	726,239,859	-	52,110,399	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	157,110,399
14	Kilifi	1,491,989,500	-	108,421,946	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	413,421,946
15	Kirinyaga	322,276,880	-	22,148,322	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	127,148,322
16	Kisii	332,252,979	-	34,414,696	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	139,414,696
17	Kisumu	457,791,983	-	33,263,643	-	-	-	-	-	-	-	-	-	-	81,244,200	-	-	-	-	-	-	-	-	219,507,843
18	Kitui	318,388,500	-	41,383,118	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	296,383,118
19	Kwale	786,705,-	-	76,367,-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	481,367,-

The County Governments Additional Allocations Bill, 2026

Conditional Additional Allocations from Proceeds of Loans or Grants from Development Partners for Financial Year 2026/27 (Kenya Shillings)																							
SN	County	FY 2025/26	FY 2026/27										Total Loans and Grants for FY 2026/27										
			Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J		Column K	Column L	Column M	Column N	Column O	Column P	Column Q	Column R		
20	Laikipia	325,795,346	-	23,129,968	213	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500	453,520,758
21	Lamu	338,245,346	-	15,505,035	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	338,245,346	273,006,097
22	Machakos	328,333,538	-	38,970,140	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	328,333,538	143,970,140
23	Makueni	316,093,500	-	32,080,226	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	316,093,500	287,080,226
24	Mandera	346,536,346	-	96,779,242	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	346,536,346	415,053,635
25	Marsabit	980,229,554	-	34,055,191	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	980,229,554	862,315,031

The County Governments Additional Allocations Bill, 2026

Conditional Additional Allocations from Proceeds of Loans or Grants from Development Partners for Financial Year 2026/27 (Kenya Shillings)																				
SN	County	FY 2025/26	FY 2026/27																	
			Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q	Column R
26	Meru	Total Loans and Grants for FY 2025/26	345,151,652	-	40,824,984	-	-	-	105,000,000	-	-	-	-	-	-	-	-	-	150,000,000	295,824,984
27	Migori	Total Loans and Grants for FY 2025/26	327,862,388	-	33,408,629	-	-	105,000,000	-	-	-	-	-	-	81,244,200	-	-	-	-	219,652,829
28	Mombasa	Total Loans and Grants for FY 2025/26	1,012,282,500	-	32,393,902	-	-	70,000,000	100,000,000	-	-	-	-	-	-	-	-	-	-	202,393,902
29	Muranga	Total Loans and Grants for FY 2025/26	314,308,500	-	30,645,101	-	-	105,000,000	-	-	-	-	-	-	-	-	-	-	-	135,645,101
30	Nairobi City	Total Loans and Grants for FY 2025/26	861,562,500	-	82,936,136	-	-	70,000,000	-	-	-	-	-	-	-	-	-	-	-	152,936,136
31	Nakuru	Total Loans and Grants for FY 2025/26	647,590,500	-	52,782,016	-	-	105,000,000	-	-	-	34,150,000	-	-	-	-	-	-	-	191,932,016
32	Nandi	Total Loans and Grants for FY 2025/26	313,778,000	-	28,509,000	-	-	105,000,000	-	-	-	-	-	-	81,244,000	-	-	-	-	214,753,000

The County Governments Additional Allocations Bill, 2026

Conditional Additional Allocations from Proceeds of Loans or Grants from Development Partners for Financial Year 2026/27 (Kenya Shillings)																					
SN	County	FY 2025/26	FY 2026/27																		
			Column A	Column n B	Column C	Column D	Column E	Column F	Column G	Column n H	Column n I	Column J	Column n K	Column n L	Column n M	Column N	Column O	Column P	Column Q	Column R	
		Total Loans and Grants for FY 2025/26	500	-	384	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	584
33	Narok	317,113,500	-	-	89,031,159	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	194,031,159
34	Nyamira	328,911,500	-	-	22,888,817	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	127,888,817
35	Nyandarua	372,013,500	-	-	23,739,840	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	128,739,840
36	Nyeri	381,649,867	-	-	25,282,556	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	130,282,556
37	Samburu	396,759,346	-	-	22,908,606	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	150,000,000
38	Siaya	398,012,102	-	-	30,337,551	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	168,837,551

The County Governments Additional Allocations Bill, 2026

Conditional Additional Allocations from Proceeds of Loans or Grants from Development Partners for Financial Year 2026/27 (Kenya Shillings)																						
SN	County	FY 2025/26	FY 2026/27											Total Loans and Grants for FY 2026/27								
			Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K		Column L	Column M	Column N	Column O	Column P	Column Q	Column R	
39	Taita Taveta	820,993,500	-	21,607,351	-	-	-	105,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	226,607,351
40	Tana River	328,498,346	-	67,011,495	-	-	-	-	-	-	288,659,120	-	-	-	-	-	-	-	150,000,000	-	-	505,670,614
41	Tharaka Nithi	321,973,499	-	19,227,702	-	-	-	-	-	-	-	105,000,000	-	-	-	-	-	-	-	-	-	274,227,702
42	Trans Nzoia	376,991,500	-	30,177,793	-	-	-	-	-	-	-	105,000,000	-	-	-	-	-	-	-	-	-	249,921,993
43	Turkana	1,032,698,346	-	307,943,331	-	-	-	-	-	-	352,146,212	-	-	-	-	-	-	-	-	-	-	1,205,689,543
44	Uasin Gishu	574,359,500	-	33,793,871	-	-	-	-	-	-	-	105,000,000	-	-	-	-	-	-	-	-	-	220,038,071
45	Vihiga	311,656,	-	23,048,	-	-	-	-	-	-	-	105,000,	-	-	-	-	-	-	-	-	-	128,048,

The County Governments Additional Allocations Bill, 2026

Conditional Additional Allocations from Proceeds of Loans or Grants from Development Partners for Financial Year 2026/27 (Kenya Shillings)																					
SN	County	FY 2025/26	FY 2026/27										Total Loans and Grants for FY 2026/27								
			Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J		Column K	Column L	Column M	Column N	Column O	Column P	Column Q	Column R
46	Wajir	946,833,346	-	101,889,934	-	334,442,979	-	200,000,000	-	-	-	-	-	-	-	-	-	-	-	-	636,332,913
47	West Pokot	327,121,346	-	66,158,073	-	288,314,546	-	-	-	-	-	-	-	81,244,200	-	-	-	-	-	-	435,716,819
	TOTAL	57,735,435,467	400,000,000	2,476,800,100	1,200,000,000	6,187,500,000	3,900,000,000	3,500,000,000	850,000,000	954,734,992	16,703,171,420	378,730,000	853,600,000	812,442,000	1,762,500,000	7,755,000,000	4,282,086,900	1,800,000,000	-	-	53,816,565,412

\* IDA-FLLoCA -CCRI, KUSP-UIG, KUSP-UDG, KDSP Level 1 & 2, and K-WASH grants are to be allocated among County Governments on the basis of the criteria set out in section 5(4), 5(5), 5(6), 5(7) and 5(8) of the County Government Additional Allocations Act, 2026, respectively.

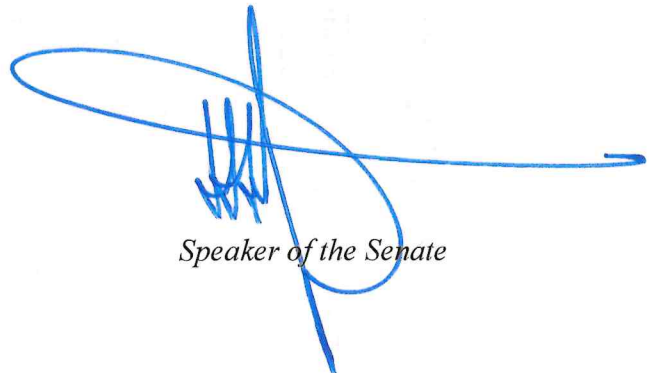
*The County Governments Additional Allocations Bill, 2026*

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I certify that this printed impression is a true copy of the Bill as passed by the Senate on Wednesday, 17<sup>th</sup> June, 2026.

*For: E. J.*  
*Clerk of the Senate*

Endorsed for presentation to the National Assembly in accordance with the provisions of standing order 161(1) of the Senate Standing Orders.

  
*Speaker of the Senate*

PRINTED BY THE CLERK OF THE SENATE