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THE COUNTY GOVERNMENTS ADDITIONAL ALLOCATIONS ACT, 2026

No. 30 of 2026

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Date of Commencement: 19th October, 2026

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THE COUNTY GOVERNMENTS ADDITIONAL ALLOCATIONS ACT, 2026

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, and shall come into force upon publication in the *Gazette*.

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;

(b) conditional allocations for the construction of county headquarters as set out in Column C;

(c) conditional allocations for the administration of the County Affordable Housing Committees under section 11(4)(c) of the Affordable Housing Act; and

Cap. 117A.

(d) conditional allocations for the transition of Universal Health Coverage (UHC) Workers' salaries to permanent and pensionable terms.

(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 S of the Third Schedule comprising—

(a) conditional allocations financed by proceeds from a French Development Agency (AfD) 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 financed by proceeds from an IDA (World Bank) Loan for the Kenya Urban Support Project (KUSP) - Urban Institutional Grant (UIG) as set out in Columns H and I;

(h) 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 Columns J and K;

(i) 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 L;

(j) 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 M;

(k) conditional allocations financed by proceeds from an IFAD (International Fund for Agricultural Development) loan for the Integrated Natural Resources Management Programme (INReMP) as set out in Column N;

(l) 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 O;

(m) 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 P;

(n) 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 Q; and

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

(4) Conditional allocations under subsection (3)(c) and (d) 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)(g) 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 Refugees (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)(h) 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(m) 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)(n) 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) $\boldsymbol{Q}$ is the number of sustainably functioning water schemes meeting standards as verified by IVA in Approved RVR (DLI 3 and DLI 11)

(v) $\boldsymbol{H_s}$ 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) $\boldsymbol{V_{ODF}}$ is the number of villages that achieve ODF status as verified by IVA in Approved RVR (DLR 5.1 and DLR 12.1)

(vii) $\boldsymbol{V_{CWS}}$ 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) $\boldsymbol{V_{SWS}}$ is the number of villages that sustain CWS status as verified by IVA in Approved RVR (DLR 5.3 and DLR 12.3)

(ix) $\boldsymbol{R_1}$ is the exchange rate of Euro Foreign Currency to Kenya Shillings and $\boldsymbol{R_2}$ be the exchange rate of Special Drawing Rights (SDR) Currency to Kenya Shillings.

(9) A county government's allocation under subsections (1), (2) and (3) 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. Cap. 412A.

(10) The county governments' allocations under subsections (1), (2) and (3) 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 15th 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. Cap. 412A.

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.

First Schedule (s. 5)

Unconditional Allocations to County Governments from Court Fines and 20% Share of Mineral Royalties in the Financial Year 2026/27 (Ksh.)					
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

Unconditional Allocations to County Governments from Court Fines and 20% Share of Mineral Royalties in the Financial Year 2026/27 (Ksh.)					
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**
34	Nyamira	-	141,143	-	141,143
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
	Total	**2,946,442,428**	**148,259,370**	**1,833,128,821**	**1,981,388,191**

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 Additional Allocations	*Community Health Promoters (CHP)*	*Supplement for Construction of County Headquarters*	*0.5% of Housing Levy Fund to the County Rural and Urban Affordable Housing Committees*	*Transitioning Universal Health Coverage (UHC) Workers' Salary to Permanent and Pensionable Terms*	*Total Conditional Additional Allocations*
		Column A	*Column B*	*Column C*	*Column D*	*Column E*	*Column F*
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	-	7,787,057	181,663,203	**263,520,260**
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	-	7,787,057	283,485,809	**328,472,866**
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	156,710,000	7,787,057	202,028,087	**388,155,144**
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**
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**

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 Construction of County Headquarters*	*0.5% of Housing Levy Fund to the County Rural and Urban Affordable Housing Committees*	*Transitioning Universal Health Coverage (UHC) Workers' Salary to Permanent and Pensionable Terms*	*Total Conditional Additional Allocations*
		Column A	*Column B*	*Column C*	*Column D*	*Column E*	*Column F*
17	**Kisumu**	167,327,249	89,940,000	-	7,787,057	209,165,589	**306,892,646**
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	69,630,000	7,787,057	123,884,423	**215,821,480**
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	-	7,787,057	234,431,783	**355,918,840**
24	**Mandera**	40,336,781	18,540,000	-	7,787,057	189,439,407	**215,766,464**
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	**387,279,086**
27	**Migori**	118,055,437	88,380,000	-	7,787,057	217,582,697	**313,749,754**
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	-	7,787,057	108,359,849	**340,156,906**
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**

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 Construction of County Headquarters*	*0.5% of Housing Levy Fund to the County Rural and Urban Affordable Housing Committees*	*Transitioning Universal Health Coverage (UHC) Workers' Salary to Permanent and Pensionable Terms*	*Total Conditional Additional Allocations*
		Column A	*Column B*	*Column C*	*Column D*	*Column E*	*Column F*
35	**Nyandarua**	429,641,603	41,610,000	169,650,000	7,787,057	175,006,063	**394,053,120**
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	-	7,787,057	153,149,524	**207,076,581**
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	-	7,787,057	121,099,698	**169,956,755**
40	**Tana River**	407,859,679	28,890,000	100,500,000	7,787,057	181,808,518	**318,985,575**
41	**Tharaka Nithi**	94,535,103	37,950,000	28,510,000	7,787,057	231,773,781	**306,020,838**
42	**Trans Nzoia**	249,182,720	67,200,000	-	7,787,057	161,766,321	**236,753,378**
43	**Turkana**	101,224,140	74,250,000	-	7,787,057	183,768,207	**265,805,264**
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	-	7,787,057	187,944,864	**273,221,921**
	TOTAL	**9,984,449,976**	**3,234,930,000**	**525,000,000**	**365,991,679**	**8,605,844,135**	**12,731,765,814**

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	French Development Agency (AfD) Credit for the Kenya Informal Settlements Improvement Project Phase Two (KISIP II)	IDA (World Bank) Credit/Grant Building Resilient & Responsive Health Systems – BRESHS	KfW (German Financial Cooperation) Credit Co- Financing of Financing Locally- Led Climate Action Program, (FLLoCA) CCRIG	IDA (World Bank) Credit (Financing Locally-Led Climate Action Program, FLLoCA) CCRIG	IDA (World Bank) Credit for the Food Sytems Resilience Project (FSRP)	IDA World Bank Credit for the National Agricu ltural Value Chain Development Project (NAVCDP)	IDA (World Bank) Credit for the Kenya Urban Support Project (KUSP)-Urban Institutional Grant (UIG)		IDA (World Bank Credit for the Kenya Urban Support Project (KUSP)- Urban Development Grant (UDG)		International Fund for Agricultural Development (IFAD) Credit for Kenya Livestock Commercialization Project (KeLCoP)	KfW (German Development Bank) Credit and Grant for Drought Resilience Programme in Northern Kenya (DRPNK)	Integrated Natural Resources Management Programme-(INReMP) IFAD	IDA (World Bank) Credit for the Kenya Devolution Support Program Phase Two (KDSP II) Level 1 Grant	IDA (World Bank) loan for the Kenya Devolution Support Program Phase Two (KDSP II) Level 2 Grant	IDA (World Bank) Credit for the Kenya Water, Sanitation and Hygiene (K-WASH) Programme	IDA (World Bank) Kenya Watershed Services Improvement Project (KEWASIP)	Total Loans and Grants
		Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H(Loan)	Column I(Grant)	Column J(Loan)	Column K (Grant)	Column L	Column M	Column N	Column O	Column P	Column Q	Column R	Column S
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	-	81,244,200	-	-	-	-	419,232,240
6	Embu	321,116,426	-	22,493,595	-	-	-	105,000,000	-	-	-	-	-	-	-	-	-	-	-	127,493,595
7	Garissa	480,385,346	-	292,451,019	-	-	329,821,407	-	-	-	-	-	-	-	-	-	-	-	150,000,000	772,272,426
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	10,000,000	46,499,957	-	-	-	105,000,000	-	-	-	-	33,500,000	-	81,244,200	-	-	-	-	276,244,157
12	Kericho	312,829,500	-	29,480,180	-	-	-	105,000,000	-	-	-	-	-	-	81,244,200	-	-	-	-	215,724,380

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	French Development Agency (AfD) Credit for the Kenya Informal Settlements Improvement Project Phase Two (KISIP II)	IDA (World Bank) Credit/Grant Building Resilient & Responsive Health Systems – BRESHS	KfW (German Financial Cooperation) Credit Co- Financing of Financing Locally- Led Climate Action Program, (FLLoCA) CCRIG	IDA (World Bank) Credit (Financing Locally-Led Climate Action Program, FLLoCA) CCRIG	IDA (World Bank) Credit for the Food Systems Resilience Project (FSRP)	IDA World Bank Credit for the National Agricu ltural Value Chain Development Project (NAVCDP)	IDA (World Bank) Credit for the Kenya Urban Support Project (KUSP)-Urban Institutional Grant (UIG)	IDA (World Bank) Credit for the Kenya Urban Support Project (KUSP)- Urban Development Grant (UDG)	International Fund for Agricultural Development (IFAD) Credit for Kenya Livestock Commercialization Project (KeLCoP)	KfW (German Development Bank) Credit and Grant for Drought Resilience Programme in Northern Kenya (DRPNK)	Integrated Natural Resources Management Programme-(INReMP) IFAD	IDA (World Bank) Credit for the Kenya Devolution Support Program Phase Two (KDSP II) Level 1 Grant	IDA (World Bank) loan for the Kenya Devolution Support Program Phase Two (KDSP II) Level 2 Grant	IDA (World Bank) Credit for the Kenya Water, Sanitation and Hygiene (K-WASH) Programme	IDA (World Bank) Kenya Watershed Services Improvement Project (KEWASIP)	Total Loans and Grants
			Column B	Column C	Column D	Column E	Column F	Column G	Column H(Loan)	Column I(Grant)	Column J(Loan)	Column K (Grant)	Column L	Column M	Column N	Column O	Column P	Column Q	Column R	Column S
		Column A																		
13	Kiambu	726,239,859	150,000,000	52,110,399	-	-	-	105,000,000	-	-	-	-	-	-	-	-	-	-	-	307,110,399
14	Kilifi	1,491,989,500	30,000,000	108,421,946	-	-	-	105,000,000	-	-	-	-	-	-	-	-	-	-	-	243,421,946
15	Kirinyaga	322,276,880	-	22,148,322	-	-	-	105,000,000	-	-	-	-	-	-	-	-	-	-	-	127,148,322
16	Kisii	332,252,979	-	34,414,696	-	-	-	105,000,000	-	-	-	-	-	-	-	-	-	-	-	139,414,696
17	Kisumu	457,791,983	150,000,000	33,263,643	-	-	-	105,000,000	-	-	-	-	-	-	81,244,200	-	-	-	-	369,507,843
18	Kitui	318,388,500	-	41,383,118	-	-	-	105,000,000	-	-	-	-	-	-	-	-	-	150,000,000	-	296,383,118
19	Kwale	786,705,500	-	76,367,213	-	-	-	105,000,000	-	-	-	-	-	-	-	-	-	150,000,000	-	331,367,213
20	Laikipia	325,795,346	-	23,129,968	-	-	280,390,789	-	-	-	-	-	-	-	-	-	-	150,000,000	-	453,520,758
21	Lamu	338,245,346	-	15,505,035	-	-	257,501,062	-	-	-	-	-	-	-	-	-	-	-	-	273,006,097
22	Machakos	328,333,538	-	38,970,140	-	-	-	105,000,000	-	-	-	-	-	-	-	-	-	-	-	143,970,140
23	Makueni	316,093,500	-	32,080,226	-	-	-	105,000,000	-	-	-	-	-	-	-	-	-	150,000,000	-	287,080,226
24	Mandera	346,536,346	-	96,779,242	-	-	318,274,393	-	-	-	-	-	-	-	-	-	-	-	-	415,053,635
25	Marsabit	980,229,554	-	34,055,191	-	-	320,109,840	-	-	-	-	-	50,150,000	308,000,000	-	-	-	150,000,000	-	862,315,031
26	Meru	345,151,652	-	40,824,984	-	-	-	105,000,000	-	-	-	-	-	-	-	-	-	150,000,000	-	295,824,984
27	Migori	327,862,388	-	33,408,629	-	-	-	105,000,000	-	-	-	-	-	-	81,244,200	-	-	-	-	219,652,829

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	French Development Agency (AfD) Credit for the Kenya Informal Settlements Improvement Project Phase Two (KISIP II)	IDA (World Bank) Credit/Grant Building Resilient & Responsive Health Systems – BRESHS	KfW (German Financial Cooperation) Credit Co- Financing of Financing Locally- Led Climate Action Program, (FLLoCA) CCRIG	IDA (World Bank) Credit (Financing Locally-Led Climate Action Program, FLLoCA) CCRIG	IDA (World Bank) Credit for the Food Systems Resilience Project (FSRP)	IDA World Bank Credit for the National Agrictu ltural Value Chain Development Project (NAVCDP)	IDA (World Bank) Credit for the Kenya Urban Support Project (KUSP)-Urban Institutional Grant (UIG)		IDA (World Bank) Credit for the Kenya Urban Support Project (KUSP)- Urban Development Grant (UDG)		International Fund for Agricultural Development (IFAD) Credit for Kenya Livestock Commercialization Project (KeLCoP)	KfW (German Development Bank) Credit and Grant for Drought Resilience Programme in Northern Kenya (DRPNK)	Integrated Natural Resources Management Programme-(INReMP) IFAD	IDA (World Bank) Credit for the Kenya Devolution Support Program Phase Two (KDSP II) Level 1 Grant	IDA (World Bank) loan for the Kenya Devolution Support Program Phase Two (KDSP II) Level 2 Grant	IDA (World Bank) Credit for the Kenya Water, Sanitation and Hygiene (K-WASH) Programme	IDA (World Bank) Kenya Watershed Services Improvement Project (KEWASIP)	Total Loans and Grants
		Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H(Loan)	Column I(Grant)	Column J(Loan)	Column K (Grant)	Column L	Column M	Column N	Column O	Column P	Column Q	Column R	Column S
28	Mombasa	1,012,282,500	150,000,000	32,393,902	-	-	-	70,000,000	-	-	-	-	-	-	-	-	-	-	-	252,393,902
29	Murang'a	314,308,500	-	30,645,101	-	-	-	105,000,000	-	-	-	-	-	-	-	-	-	-	-	135,645,101
30	Nairobi City	861,562,500	50,000,000	82,936,136	-	-	-	70,000,000	-	-	-	-	-	-	-	-	-	-	-	202,936,136
31	Nakuru	647,590,500	150,000,000	52,782,016	-	-	-	105,000,000	-	-	-	-	34,150,000	-	-	-	-	-	-	341,932,016
32	Nandi	313,778,500	-	28,509,384	-	-	-	105,000,000	-	-	-	-	-	81,244,200	-	-	-	-	-	214,753,584
33	Narok	317,113,500	-	89,031,159	-	-	-	105,000,000	-	-	-	-	-	-	-	-	-	-	-	194,031,159
34	Nyamira	328,911,500	-	22,888,817	-	-	-	105,000,000	-	-	-	-	-	-	-	-	-	-	-	127,888,817
35	Nyandarua	372,013,500	30,000,000	23,739,840	-	-	-	105,000,000	-	-	-	-	-	-	-	-	-	-	-	158,739,840
36	Nyeri	381,649,867	-	25,282,556	-	-	-	105,000,000	-	-	-	-	-	-	-	-	-	-	-	130,282,556
37	Samburu	396,759,346	-	22,908,606	-	-	278,702,416	-	-	-	-	-	46,630,000	-	-	-	-	-	150,000,000	498,241,022
38	Siaya	398,012,102	-	30,337,551	-	-	-	105,000,000	-	-	-	-	33,500,000	-	-	-	-	-	-	168,837,551
39	Taita Taveta	820,993,500	-	21,607,351	-	-	-	105,000,000	-	-	-	-	-	-	-	-	-	-	-	126,607,351
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	-	-	-	-	-	-	-	-	-	-	150,000,000	274,227,702

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	French Development Agency (AfD) Credit for the Kenya Informal Settlements Improvement Project Phase Two (KISIP II)	IDA (World Bank) Credit/Grant Building Resilient & Responsive Health Systems – BREHS	KfW (German Financial Cooperation) Credit Co- Financing of Financing Locally- Led Climate Action Program, (FLLoCA) CCRIG	IDA (World Bank) Credit (Financing Locally-Led Climate Action Program, FLLoCA) CCRIG	IDA (World Bank) Credit for the Food Systems Resilience Project (FSRP)	IDA World Bank Credit for the National Agricu ltural Value Chain Development Project (NAVCDP)	IDA (World Bank) Credit for the Kenya Urban Support Project (KUSP)-Urban Institutional Grant (UIG)		IDA (World Bank) Credit for the Kenya Urban Support Project (KUSP)- Urban Development Grant (UDG)		International Fund for Agricultural Development (IFAD) Credit for Kenya Livestock Commercialization Project (KeLCoP)	KfW (German Development Bank) Credit and Grant for Drought Resilience Programme in Northern Kenya (DRPNK)	Integrated Natural Resources Management Programme-(INReMP) IFAD	IDA (World Bank) Credit for the Kenya Devolution Support Program Phase Two (KDSP II) Level 1 Grant	IDA (World Bank) loan for the Kenya Devolution Support Program Phase Two (KDSP II) Level 2 Grant	IDA (World Bank) Credit for the Kenya Water, Sanitation and Hygiene (K-WASH) Programme	IDA (World Bank) Kenya Watersheds Services Improvement Project (KEWASIP)	Total Loans and Grants
			Column B	Column C	Column D	Column E	Column F	Column G	Column H(Loan)	Column I(Grant)	Column J(Loan)	Column K (Grant)	Column L	Column M	Column N	Column O	Column P	Column Q	Column R	Column S
		Column A	720,000,000	2,476,800,100	1,200,000,000	6,107,500,000	3,500,000,000	3,500,000,000	604,734,592	260,000,000	17,869,340,220	1,945,038,750	378,730,000	885,600,000	813,445,000	1,765,500,000	7,759,000,000	4,282,086,900	1,800,000,000	56,378,772,962
42	Trans Nzoia	376,991,500	-	30,177,793	-	-	-	105,000,000	-	-	-	-	33,500,000	-	81,244,200	-	-	-	-	249,921,993
43	Turkana	1,032,698,346	-	307,943,331	-	-	352,146,212	-	-	-	-	-	-	545,600,000	-	-	-	-	-	1,205,689,543
44	Uasin Gishu	574,359,500	-	33,793,871	-	-	-	105,000,000	-	-	-	-	-	-	81,244,200	-	-	-	-	220,038,071
45	Vihiga	311,656,500	-	23,048,420	-	-	-	105,000,000	-	-	-	-	-	-	-	-	-	-	-	128,048,420
46	Wajir	946,833,346	-	101,889,934	-	-	334,442,979	-	-	-	-	-	-	-	-	-	-	-	-	436,332,913
47	West Pokot	327,121,346	-	66,158,073	-	-	288,314,546	-	-	-	-	-	-	-	81,244,200	-	-	-	-	435,716,819
	TOTAL	57,735,435,467	720,000,000	2,476,800,100	1,200,000,000	6,107,500,000	3,500,000,000	3,500,000,000	604,734,592	260,000,000	17,869,340,220	1,945,038,750	378,730,000	885,600,000	813,445,000	1,765,500,000	7,759,000,000	4,282,086,900	1,800,000,000	56,378,772,962

* IDA-FLLoCA -CCRI, KUSP-UIG, KUSP-UDG, KDSP Level 1and 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 Governments Additional Allocations Act, 2026, respectively.