REPUBLIC OF KENYA

THE NATIONAL TREASURY

PUBLIC STATEMENT ON THE STATUS OF DISBURSEMENTS TO COUNTY GOVERNMENTS 2026

1. This statement is issued in public interest, pursuant to Article 35(3) of the Constitution which obligates the State to publish and publicize important information affecting the Nation. The statement aims to inform citizens about financial resources disbursed to County Governments in Financial Year (FY) 2025/26 and five preceding financial years.

2. Total disbursements to County Governments over the last six years (FY 2020/21 through FY 2025/26) amount to **KSh. 2.5 trillion**, comprising of equitable share of revenue and additional (conditional and unconditional) allocations.

3. In FY 2025/26, a total of **KSh. 469 billion** was disbursed to County Governments an increase from **KSh. 444.5 billion** disbursed in FY 2024/25.

4. County Governments were allocated **KSh. 415 billion** as equitable share of nationally raised revenue in FY 2025/26 as contained in the County Allocation of Revenue Act (CARA), 2025. As at the end of the FY 2025/26, the entire allocation of **KSh. 415 billion** was fully disbursed to County Governments, representing 100 percent performance.

5. Further, County Governments were allocated additional **KSh. 70.67** as outlined in the County Governments Additional Allocations (No. 2) Act (CGAAA), 2025 for FY 2025/26. As at the end of **FY 2025/26 Ksh. 53.90 billion** had been disbursed to county governments as additional allocations. The **Ksh.53.90 billion** translates to **76.4 percent** of the total additional allocations in the financial year. These transfers include additional allocations totalling to **KSh. 12.63 billion** from the National Government's share of revenue and **KSh 41.36 billion** from the proceeds of loans and grants by Development Partners.

6. The shortfall in the disbursement of additional allocations during FY 2025/26 was attributed to the following factors:

   a. Delay in the enactment of the County Governments Additional Allocation (No. 2) Act, 2025 although there was improvement compared to previous financial years;
   b. Budget rationalization during Supplementary Budget occasioned by underperformance in ordinary revenues;
   c. Inadequate compliance with some conditions for donor-funded projects; and
   d. Exchange rate fluctuations experienced between the budgeting and disbursement periods affected disbursement of externally funded projects.

7. A summary of the disbursements for **FY 2020/21 to FY 2025/26** to County Governments over this period is provided in Table 1 and Table 2 respectively.

8. Information on disbursements to County Governments for the period **2013/14 to 2019/20** may be accessed from previously published Public Statements available in the National Treasury Website **https://www.treasury.go.ke/.**

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

Disbursement Type	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	Total Disbursements
1. Equitable Share Transfers	**346,216**	**340,400**	**399,600**	**354,591**	**418,259**	**415,000**	**2,274,066**
2. GoK-Funded Conditional Additional Allocations	**12,673**	**7,430**	**3,030**	**1,268**	**7,651**	**9,692**	**41,744**
a) Level Five Hospital	4,326	-	-	-	-	-	4,326
b) Managed Equipment Services (MES)	5,273	7,205	2,946	-	-	-	15,424
c) Foregone User Fees Compensation	900	-	-	-	-	-	900
d) Rehabilitation of Youth Polytechnics	2,000	-	-	-	-	-	2,000
e) Supplement for Construction of County Headquarters	175	225	84	116	-	449	1,048
f) County Aggregation and Industrial Parks Programme	-	-	-	1,152	2,900	4,448	8,500
g) Community Health Promoters (CHPs) Project	-	-	-	-	3,006	2,990	5,996
h) Allocation for 0.5% of Housing Level Fund to the County Rural and Urban Affordable Housing Committees					-	46	46
i)Payment of Basic Salary Arrears for County Government Health Workers.	-	-	-	-	1,745	1,759	3,504
3. GoK-Funded Unconditional Additional Allocations	-	-	-	-	-	2,935	2,935
b) Mineral Royalties (20% Share)	-	-	-	-	-	2,935	2,935
4. Other Conditional Additional Allocations	**40,103**	**12,014**	**16,229**	**25,939**	**18,545**	**41,364**	**154,193**
a) Road Maintenance Levy Fund	9,433	-	-	-	-	-	9,433
b) External Proceeds of Loans and Grants	30,670	12,014	16,229	25,939	18,545	41,364	144,760
IDA (World Bank) - KDSP Level I	2,115	-	-	-	-	3,314	5,429
IDA (World Bank) - KDSP Level II	4,600	-	-	-	-	5,706	10,306
IDA (World Bank) - THUSCP	3,940	1,445	-	-	-	-	5,385
DANIDA - UHDSP	855	323	-	-	-	-	1,178
IDA (World Bank)- NARIGP	3,900	3,995	3,533	304	-	-	11,733
IDA (World Bank) - KUSP - UIG	-	-	61	-	1,454	1,170	2,685
IDA (World Bank) - KUSP - UDG	6,315	-	61	-	-	5,976	12,352
IDA (World Bank) - KCSAP	5,945	3,942	2,113	-	-	-	12,000
IDA (World Bank) - WSDP	2,465	1,510	3,471	3,483	4,279	1,936	17,143
SIDA (Sweeden)- ASDSP II	536	501	575	58	-	-	1,669
IDA (World Bank) - ELRP	-	297	1,171	2,285	169	-	3,922
IDA (World Bank) - KISIP II	-	-	1,292	4,499	4,876	111	10,779
IDA (World Bank) - NAVCDP	-	-	1,747	6,487	2,181	7,646	18,061
DANIDA - PHDC	-	-	898	441	478	499	2,316
IDA (World Bank) - FLLoCA - CCIS Grant	-	-	979	451	562	88	2,080
KFW - DRPNK	-	-	328	-	306	61	694
IFAD - KeLCoP	-	-	-	287	377	349	1,014
IFAD - ABDP	-	-	-	256	134	178	568
IDA (World Bank) - FLLoCA - CCRI Grant	-	-	-	6,187	-	6,172	12,360
IDA (World Bank) - FSRP	-	-	-	-	912	3,200	4,111
KfW- FLLoCA - CCRI Grant	-	-	-	1,200	204	1,003	2,406
AFD-KISIP II	-	-	-	-	2,613	1,288	3,901
K-WASH					-	2,668	2,668
c) NG's Expenditures on Devolved Functions	**-**	**-**	**-**	**2,166**	**-**	**-**	**2,166**
IDA (World Bank) - DRIVE	-	-	-	2,166	-	-	2,166
Grand Total (= 1+2+3+4)	**398,993**	**359,844**	**418,859**	**383,963**	**444,455**	**468,990**	**2,475,104**

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

REPUBLIC OF KENYA

THE NATIONAL TREASURY

PUBLIC STATEMENT ON THE STATUS OF DISBURSEMENTS TO COUNTY GOVERNMENTS 2026

TABLE 2: CUMULATIVE DISBURSEMENTS TO COUNTY GOVERNMENTS FOR FY 2020/2021-FY 2025/2026 (KSH.)

S/NO	County	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	Cumulative Disbursements (FY 2020/21 - FY 2025/26)
		A	B	C	D	E	F	G= A+B+C+D+E+F
1	Baringo	6,353,577,463	5,859,843,020	7,158,485,287	6,490,899,005.50	7,452,039,739.47	8,210,823,101.91	**41,525,667,616**
2	Bomet	7,026,435,861	6,155,811,191	7,489,088,839	6,825,369,697.90	7,749,107,663.47	8,375,748,205.59	**43,621,561,458**
3	Bungoma	10,722,011,371	9,806,680,373	11,831,638,953	10,949,721,282.31	12,911,902,317.11	12,824,172,630.20	**69,046,126,927**
4	Busia	7,394,682,383	6,598,389,051	8,060,149,287	7,411,329,940.50	8,671,080,012.87	8,784,806,215.53	**46,920,436,889**
5	Elgeyo Marakwet	5,042,670,902	4,238,009,884	5,245,173,778	4,850,917,737.34	5,716,619,859.83	6,247,392,419.60	**31,340,784,581**
6	Embu	5,716,000,627	4,715,224,263	5,954,062,150	5,403,652,983.06	6,245,337,731.64	6,816,352,428.05	**34,850,630,183**
7	Garissa	9,249,563,825	7,293,035,276	9,227,918,444	8,486,756,917.08	9,689,489,997.58	10,196,483,163.72	**54,143,247,623**
8	Homa Bay	8,060,995,022	7,180,925,039	8,821,213,416	8,478,499,013.45	10,291,483,686.02	9,537,371,307.81	**52,370,487,484**
9	Isiolo	5,406,914,326	4,333,557,206	5,521,173,365	4,972,098,009.68	5,548,606,644.77	6,276,040,240.69	**32,058,389,792**
10	Kajiado	8,127,633,218	7,318,386,768	8,784,509,373	8,200,417,605.47	9,312,398,198.68	10,906,030,048.90	**52,649,375,212**
11	Kakamega	13,000,047,987	11,398,259,193	13,729,825,101	12,590,921,203.95	14,746,513,007.93	14,901,911,353.96	**80,367,477,847**
12	Kericho	6,823,493,817	5,916,211,733	7,187,228,600	6,591,462,507.70	7,484,422,886.59	8,339,612,123.40	**42,342,431,667**
13	Kiambu	12,735,563,268	10,780,123,663	12,967,878,021	11,906,919,260.68	13,879,570,247.72	15,699,438,087.41	**77,969,492,548**
14	Kilifi	13,391,805,785	10,710,256,505	14,013,491,410	12,833,188,091.56	15,403,962,512.23	15,556,325,552.11	**81,909,029,856**
15	Kirinyaga	5,240,702,795	4,780,483,716	5,966,587,365	5,374,330,973.41	6,209,066,864.06	6,965,382,929.24	**34,536,554,643**
16	Kisii	9,878,051,935	8,182,732,547	9,967,268,849	8,949,025,046.78	10,473,851,046.97	10,905,301,886.37	**58,356,231,311**
17	Kisumu	9,040,279,791	7,384,048,098	9,052,086,788	8,400,461,535.95	10,081,219,799.32	10,240,617,880.44	**54,198,713,893**
18	Kitui	10,639,037,547	9,562,452,779	11,657,747,434	10,597,224,139.17	12,120,569,101.67	12,905,505,700.89	**67,482,536,701**
19	Kwale	9,524,820,724	7,604,338,674	9,808,138,224	9,049,864,613.46	10,514,147,444.07	11,664,136,094.70	**58,165,445,774**
20	Laikipia	5,400,587,312	4,725,364,426	5,730,350,385	5,134,334,816.44	6,046,566,777.16	7,079,988,245.59	**34,117,191,962**
21	Lamu	3,488,156,447	2,857,197,673	3,541,066,108	3,309,289,102.44	3,939,464,428.99	4,586,779,468.01	**21,721,953,227**
22	Machakos	10,334,748,766	8,429,319,897	10,218,748,712	9,327,103,959.89	10,802,116,985.36	11,322,014,912.40	**60,434,053,233**
23	Makueni	9,094,793,066	7,482,160,879	9,157,224,742	8,261,171,861.99	9,451,727,472.02	9,922,108,715.47	**53,369,186,737**
24	Mandera	12,269,346,989	10,295,151,992	12,383,805,171	11,136,526,885.73	12,779,579,561.98	13,305,958,754.35	**72,170,369,354**
25	Marsabit	8,226,904,463	6,694,843,713	8,269,869,132	7,486,799,486.52	8,573,495,908.60	9,124,340,233.29	**48,376,252,937**
26	Meru	10,069,342,139	8,734,348,752	10,732,358,876	9,862,395,437.71	11,347,441,186.46	11,387,375,756.59	**62,133,262,148**
27	Migori	8,323,049,526	7,364,618,812	9,021,087,391	8,203,946,934.76	9,475,315,532.32	10,036,596,694.61	**52,424,614,891**
28	Mombasa	8,553,215,296	6,961,965,735	8,924,929,944	8,339,304,125.55	9,933,004,237.68	9,509,138,631.26	**52,221,557,970**
29	Murang'a	7,717,961,099	6,605,743,388	8,143,287,856	7,279,064,629.66	8,390,828,581.63	9,020,903,398.69	**47,157,788,953**
30	Nairobi	21,135,026,771	17,709,703,219	20,983,908,165	18,954,038,349.80	22,363,291,325.57	21,975,954,515.45	**123,121,922,346**
31	Nakuru	13,291,018,388	11,984,027,016	14,614,231,427	13,273,972,579.71	15,202,299,202.25	15,715,726,472.28	**84,081,275,085**
32	Nandi	6,677,579,223	6,431,599,515	7,990,983,488	7,336,496,641.31	8,418,203,145.26	8,855,128,035.64	**45,709,990,048**
33	Narok	9,672,417,701	8,137,206,302	9,940,543,761	8,952,822,425.58	10,198,317,035.85	10,917,604,255.38	**57,818,911,480**
34	Nyamira	6,256,044,709	4,724,512,833	5,834,612,329	5,494,627,139.12	6,161,721,680.69	6,913,531,185.54	**35,385,049,876**
35	Nyandarua	6,371,977,323	5,216,808,686	6,446,666,682	5,896,166,890.47	6,873,826,185.91	7,701,982,182.36	**38,507,427,950**
36	Nyeri	7,305,192,617	5,730,430,268	7,069,044,045	6,440,599,683.37	7,539,507,249.84	7,975,342,372.06	**42,060,116,236**
37	Samburu	5,703,532,041	4,941,638,353	6,151,390,310	5,709,472,334.78	6,301,075,771.79	7,080,441,756.63	**35,887,550,567**
38	Siaya	7,148,481,399	6,409,186,926	7,714,192,241	7,163,557,513.74	8,192,274,371.05	8,744,993,916.47	**45,372,686,367**
39	Taita Taveta	5,664,161,691	4,454,800,721	6,125,732,867	5,420,481,211.60	6,411,251,912.74	6,845,483,009.05	**34,921,911,413**
40	Tana River	7,223,736,627	6,006,136,062	7,330,666,151	6,866,989,513.14	7,526,302,773.34	8,370,898,626.22	**43,324,729,753**
41	Tharaka Nithi	5,178,356,246	3,877,062,704	4,852,816,805	4,619,013,784.80	5,132,205,745.09	5,906,320,202.19	**29,565,775,487**
42	Trans Nzoia	7,183,369,592	6,611,265,058	8,185,927,543	7,743,976,416.75	9,076,125,200.48	8,890,967,177.16	**47,691,630,987**
43	Turkana	12,640,952,718	11,600,561,515	14,177,646,699	12,808,926,277.61	14,690,065,781.61	15,118,362,541.91	**81,036,515,534**
44	Uasin Gishu	8,106,876,101	7,423,349,651	9,030,989,253	8,741,848,122.60	9,996,419,029.37	10,298,115,005.35	**53,597,597,162**
45	Vihiga	5,950,824,602	4,661,968,278	5,684,276,607	5,225,414,800.95	5,854,071,054.56	7,123,020,493.35	**34,499,575,836**
46	Wajir	10,440,407,092	8,716,748,065	11,056,402,255	10,214,557,977.44	11,918,218,342.57	12,000,926,573.00	**64,347,260,305**
47	West Pokot	6,190,398,532	5,793,501,582	7,102,273,555	6,397,157,784.96	7,359,136,076.80	7,906,962,880.60	**40,749,430,411**
	Grand Total	**398,992,747,124**	**340,399,991,000***	**418,858,697,184**	**383,963,116,253**	**444,455,241,319**	**468,990,417,381**	**2,455,660,210,262**

Source: The National Treasury

***Note to Table 2: *Note that KSh. 340.40 billion transferred in FY 2021/2022** as shown in Table 2 excludes additional allocations to County Governments amounting to KSh. 19. 4 billion for that Financial Year. This was attributed to lack of information from responsible transferring MDAs, as to how much was transferred to each county governments for the respective additional allocations contained in Table 1.

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