



REPUBLIC OF KENYA



COs
Recommended for
for tabling
of 23/09/2025

② Hon. Speaker
You may approve
for tabling
M.A.
23/9/25

THIRTEENTH PARLIAMENT-FOURTH SESSION

THE SENATE

REPORT OF THE STANDING COMMITTEE ON FINANCE AND BUDGET

ON

THE COUNTY GOVERNMENTS (EQUITABLE SHARE) CASH
DISBURSEMENT SCHEDULE FOR FINANCIAL YEAR 2025/26

PAPERS LAID	
DATE	24/9/2025
TABLED BY	Majority Whip
COMMITTEE	Finance and Budget
CLERK AT THE TABLE	Angela

23/9/25
APPROVED
RT. HON. SEN
AMASON J. KINGI

CLERK CHAMBERS
THE SENATE
PARLIAMENT OF KENYA
NAIROBI.

SEPTEMBER 2025

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PREFACE

Mandate and Functions of the Committee

Article 124 of the Constitution of Kenya, provides for the establishment of Committees by either House of Parliament. Committees are central to the workings, roles and functions of Parliament as set out in Article 94 and more specifically in Article 96 of the Constitution as regards to the Senate.

Parliamentary committees consider policy issues, scrutinize the workings and expenditures of the national and county governments and examine proposals for legislation. The end results of these processes are reports to the House in plenary on inquiry of certain issues under the mandate of a particular committee.

The Senate Standing Committee on Finance and Budget is established under section 8(1) of the Public Finance Management Act (PFMA), Cap. 412A and standing order 212(3) of the Standing Orders of the Senate and is mandated to -

- a) *To investigate, inquire into and report on all matters relating to coordination, control and monitoring of the county budgets and to examine –*
 - i) *the Budget Policy Statement presented to the Senate;*
 - ii) *report on the Budget allocated to Constitutional Commissions and independent offices;*
 - iii) *the Division of Revenue Bill, County Allocation of Revenue Bill, and cash disbursement Schedule for county governments.*
 - iv) *To consider all matters related to resolutions and Bills for appropriations, share of national revenue amongst the counties and all matters concerning the National Budget, including public finance and monetary policies and public debt, planning and development policy; and*
- b) *To pursuant to Article 228 (6) of the Constitution, to examine the report of the Controller of Budget on the implementation of the budgets of county governments.*

MEMBERSHIP OF THE COMMITTEE

The Standing Committee on Finance and Budget was constituted by the Senate of the Thirteenth (13th) Parliament on Thursday, 13th October, 2022 during the First Session. The Committee was later reconstituted on Wednesday, 12th February, 2025, during the Fourth Session. The Committee as currently constituted is comprised of the following Members-

- 1) **Sen. (Capt.) Ali Ibrahim Roba, EGH, MP** - **Chairperson**
- 2) **Sen. Maureen Tabitha Mutinda, MP** - **Vice-Chairperson**
- 3) Sen. (Dr.) Boni Khalwale, CBS, MP - Member
- 4) Sen. Mohamed Faki Mwinyihaji, CBS, MP - Member
- 5) Sen. Richard Momoima Onyonka, MP - Member
- 6) Sen. Shakila Abdalla Mohamed, MP - Member
- 7) Sen. Eddy Gicheru Oketch, MP - Member
- 8) Sen. Mariam Sheikh Omar, MP - Member
- 9) Sen. Esther Okenyuri, MP - Member

Executive Summary

The County Governments Cash Disbursement Schedule, submitted to the Senate by the National Treasury according to section 17 of the Public Financial Management Act, Cap. 412A, ensures timely monthly transfers of county governments share of nationally raised revenue from the Consolidated Fund to respective County Revenue Funds (CRF). The Schedule facilitates a predictable flow of county funds, enabling counties to undertake critical functions and service delivery to citizens.

Further, Schedule ensures implementation of Article 219 of the Constitution which provides that a counties' share of revenue raised by the National Government shall be transferred to the county governments without undue delay and without deduction, except when the transfer has been stopped under Article 225 (stoppage of transfer for material breaches).

Following the enactment of the Division of Revenue (Amendment) Bill, 2025 and the passage of the County Allocation of Revenue Act, 2025 which provides for allocations for each County, the Schedule for Financial Year 2025/26 was submitted to the Senate by the National Treasury on 4th September, 2025 for approval.

The Schedule was tabled in the Senate on Tuesday, 23rd September, 2025 and committed to the Standing Committee on Finance and Budget pursuant to standing order 189(2) of the Senate Standing Orders.

The Committee held one sitting on Tuesday, 23rd September, 2025 to consider the Cash Disbursement Schedule, and adopted the report containing its recommendations (*Minutes Attached as Annex 1*).

The Committee considered the Cash Disbursement Schedule and noted that-

- a) The National Treasury indicates that the monthly transfers as proposed in the Schedule shall be based on the performance of the revenue raised at the national government, meaning disbursements could be delayed if monthly collections fall short.
- b) An analysis of the previous FY 2024/25 indicates that, most of the monthly disbursements were not in accordance with the approved Schedule. As a result,

approximately 42 percent of the total Ksh.387.425 billion equitable share was disbursed in the fourth quarter.

- c) The back-loading of cash disbursements to the fourth quarter runs the risk of slowing down county budget implementation as the majority of resources is received at the tail-end of the financial year. This is against the provisions of Article 203(1)(j) of the Constitution that requires revenue allocation to counties to be stable and predictable.
- d) The non-adherence to the Disbursement Schedule is against the constitutional requirement in Article 219 of the Constitution- where the county's share of revenue raised nationally should be transferred without undue delay or deductions.

Having made the above observations, the Committee recommends that the Senate approves the County Governments (Equitable Share) Cash Disbursement Schedule for the Financial Year 2025/26 as tabled in the Senate on 23rd September, 2025.


Acknowledgments

The Committee appreciates the National Treasury and Economic Planning for submission of the County Governments (Equitable Share) Cash Disbursement Schedule which is a facilitative planning tool for budget execution by the county governments.

The Committee thanks the Offices of the Speaker and Clerk of the Senate for the support extended to the Committee in the execution of its mandate.

Appreciation to all Members of the Committee for their patience, sacrifice and commitment to complete the assigned task within the stipulated time.

It is now my pleasant duty and privilege, on behalf of the Standing Committee on Finance and Budget, pursuant to standing order 189(2) of the Senate Standing Orders, to present to the Senate, this Report of the Committee on the County Governments (Equitable Share) Cash Disbursement Schedule for Financial Year 2025/26.

Signature..........Date.....23/09/2025.....

SEN. (CAPT.) ALI IBRAHIM ROBA, EGH, MP,

CHAIRPERSON,

STANDING COMMITTEE ON FINANCE AND BUDGET

ADOPTION OF THE REPORT OF THE STANDING COMMITTEE ON FINANCE AND BUDGET ON THE COUNTY GOVERNMENTS (EQUITABLE SHARE) CASH DISBURSEMENT SCHEDULE FOR FINANCIAL YEAR 2025/26

We, the undersigned Members of the Senate Standing Committee on Finance and Budget, do hereby append our signatures to adopt this Report-

	Name	Designation	Signature
1.	Sen. Capt. Ali Ibrahim Roba, EGH, MP	Chairperson	
2.	Sen. Maureen Tabitha Mutinda, MP	Vice-Chairperson	
3.	Sen. (Dr.) Boni Khalwale, CBS, MP	Member	
4.	Sen. Mohamed Faki Mwinyihaji, CBS, MP	Member	
5.	Sen. Richard Momoima Onyonka, MP	Member	Adopted unananimly
6.	Sen. Shakila Abdalla Mohamed, MP	Member	
7.	Sen. Eddy Gicheru Oketch, MP	Member	
8.	Sen. Mariam Sheikh Omar, MP	Member	
9.	Sen. Esther Okenyuri, MP	Member	

1.0 Overview

1.1 Introduction

1. The cash disbursement Schedule is prepared in fulfillment of the requirement of the National Treasury to administer the Consolidated Fund in accordance with Article 206 of the Constitution. The National Treasury is required to pay from the Exchequer Account, without undue delay, all amounts that are payable for public services.
2. Section 17(6) of the Public Finance Management Act (Cap. 412A), provides that the National Treasury shall, at the beginning of every month, and not later than the fifteenth day from the commencement of the month, disburse monies to county governments for the expenditure of the following month.
3. To facilitate the disbursement, the National Treasury, in consultation with the Intergovernmental Budget and Economic Council (IBEC), is required to prepare a disbursement Schedule indicating the monthly payments of the equitable share that shall be made to counties. The Schedule is then submitted to the Senate for approval.
4. Following the assent of the County Allocation of Revenue Act, 2025, on 13th August 2025 and its commencement date of 2nd September 2025, the cash disbursement Schedule for FY 2025/26 was prepared and forwarded to the Senate for approval on 4th September 2025.

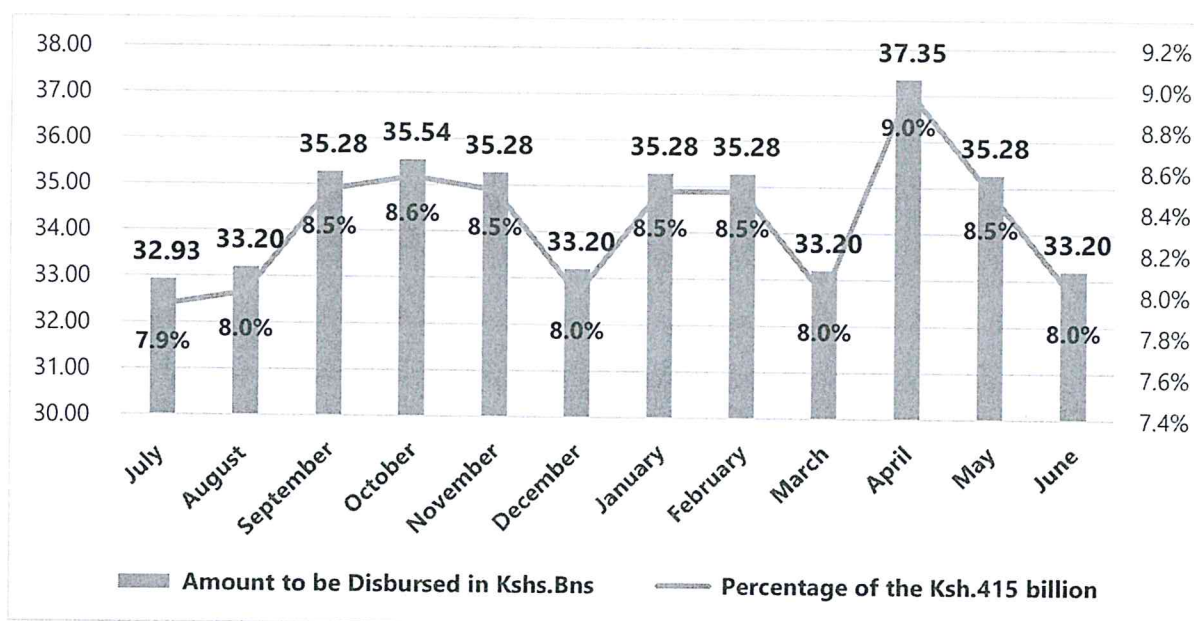
1.2 Analysis of the County Governments (equitable share) Cash Disbursement Schedule for FY 2025/26

5. The cash disbursement Schedule is based on the Division of Revenue Act, 2025, which allocates Ksh.415 billion to counties as equitable share from the revenue raised nationally. The Schedule further takes into account the allocation of revenue per county as contained in the County Allocation of Revenue Act, 2025.
6. The disbursement to each county is exclusively Scheduled to be made on the 15th of each month from 15th July 2025 to 15th June 2026. The amount to be transferred for each county is given, with the overall average rate of remittance each month being 8.3 percent of the total allocation of Ksh.415 billion. The month Scheduled to have

the highest disbursement is April 2026 with a disbursement of Ksh.37.35 billion, representing about 9 percent of the total equitable share.

- Other significant disbursements are scheduled to be made in September, October, November, January, February, and May, with an amount Ksh.35.28 billion each being equivalent to 8.5 percent of the total equitable share of Ksh.415 billion. The months with the least disbursements Scheduled are July, August, December, March, and June with amounts ranging between Ksh.32.9 billion to Ksh.33.2 billion.

Table 1: Monthly disbursement of the county's equitable share.



- Quarterly analysis of the disbursement shows that the highest allocations shall be transferred in the fourth quarter of the financial year, with the cumulative amount being Ksh.105.8 billion, equivalent to 25.5 percent of the total allocation. The first and third quarters of the financial year have a slightly lower allocation for the transfer of Ksh.101.4 billion and Ksh.103.8 billion, respectively as compared to the second quarter, which has a total of Ksh.104.02 billion.
- County governments with monthly disbursement above Ksh.1 billion include: Nairobi, Turkana, Kakamega, Nakuru, Kilifi, Kiambu, and Mandera. Five counties namely; Bungoma, Kitui, Meru, Wajir and Machakos counties are Scheduled to receive a monthly remittance of above Ksh.900 million. Overall, the average disbursement amount is Ksh.738 million per month for the 47 counties.

10. Further analysis indicates that five counties will have an average disbursement of less than Ksh.500 million per month. These counties include Taita-Taveta-Ksh.480 million, Isiolo-Ksh.470 million, Elgeyo-Marakwet-Ksh.460 million, Tharaka Nithi-Ksh.421 million, and Lamu-Ksh.321 million as the average monthly disbursement.

2.0 Committee Observations

11. The Committee observed that-

- a) The National Treasury indicates that the monthly transfers as proposed in the Schedule shall be based on the performance of the revenue raised at the national government, meaning disbursements could be delayed if monthly collections fall short.
- b) An analysis of the previous FY 2024/25 indicates that, most of the monthly disbursements were not in accordance with the approved Schedule. As a result, approximately 42 percent of the total Ksh.387.425 billion equitable share was disbursed in the fourth quarter.
- c) The back-loading of cash disbursements to the fourth quarter runs the risk of slowing down county budget implementation as the majority of resources is received at the tail-end of the financial year. This is against the provisions of Article 203(1)(j) of the Constitution that requires revenue allocation to counties to be stable and predictable.
- d) The non-adherence to the disbursement Schedule is against the constitutional requirement in Article 219 of the Constitution- where the county's share of revenue raised nationally should be transferred without undue delay or deductions.

3.0 Committee Recommendations

The Committee recommends that-

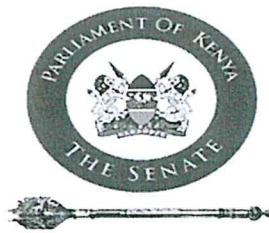
- a) The Senate approves the County Governments (Equitable Share) Cash Disbursement Schedule for the Financial Year 2025/25 as laid on the table of the Senate on 23rd September, 2025 (*Schedule attached as Annexe 2*).

- b) In disbursement of funds to the counties, the National Treasury should adhere to the approved Cash Disbursement Schedule in accordance with Article 219 of the Constitution.

Appendices

Annex 1: Minutes

Annex 2: County Governments (Equitable Share) Cash Disbursement Schedule for
Financial Year 2025/26



MINUTES OF THE TWO HUNDRED AND THIRTY-FIFTH (235TH) MEETING OF THE SENATE STANDING COMMITTEE ON FINANCE AND BUDGET HELD ON TUESDAY, 23RD SEPTEMBER, 2025 IN COUNTY HALL, GROUND FLOOR BOARDROOM, PARLIAMENT BUILDINGS AT 9.00 A.M.

PRESENT

- | | | |
|---|---|--------------------|
| 1. Sen. (Capt.) Ali Ibrahim Roba, EGH, MP | - | Chairperson |
| 2. Sen. (Dr.) Boni Khalwale, CBS, MP | - | Member |
| 3. Sen. Mohamed Faki Mwinyihaji, CBS, MP | - | Member |
| 4. Sen. Richard Momoima Onyonka, MP | - | Member (Virtual) |
| 5. Sen. Mariam Sheikh Omar, MP | - | Member |

ABSENT WITH APOLOGY

- | | | |
|-------------------------------------|---|-------------------------|
| 6. Sen. Maureen Tabitha Mutinda, MP | - | Vice-Chairperson |
| 7. Sen. Eddy Oketch Gicheru, MP | - | Member |
| 8. Sen. Shakila Abdalla Mohamed, MP | - | Member |
| 9. Sen. Esther Okenyuri, MP | - | Member |

SECRETARIAT

- | | | |
|----------------------------|---|-------------------------|
| 1. Ms. Beverlyne Chivadika | - | Clerk Assistant |
| 2. Mr. Moses Kinyanchui | - | Legal Counsel |
| 3. Mr. Kiminza Kioko | - | Fiscal Analyst |
| 4. Mr. Stanley Gikore | - | Media Relations Officer |
| 5. Mr. Constant Wamayuyi | - | Researcher |
| 6. Ms. Hamun Mohamed | - | Researcher |
| 7. Ms. Rose Ometere | - | Audio Officer |
| 8. Mr. Willima Mukhobi | - | Attachee |
| 9. Ms. Faith Chepkoech | - | Attachee |

MIN/SEN/SCF&B/1367/2025

PRELIMINARIES

The Chairperson called the meeting to order at 9:28 a.m. This was followed by a word of prayer.

**CASH DISBURSEMENT SCHEDULE FOR
FY 2025/2026 (COMMITTEE PAPER NO.147)**

- a) The Committee considered the County Governments (Equitable Share) Cash Disbursement Schedule for FY 2025/2026 submitted to the Senate by the National Treasury and Economic Planning pursuant to section 17 of the Public Financial Management Act, Cap. 412A.
- b) The Schedule ensures timely monthly transfers of county governments share of nationally raised revenue from the Consolidated Fund to respective County Revenue Funds (CRF). Furthermore, it facilitates a predictable flow of county funds, enabling counties to undertake critical functions and service delivery to citizens.
- c) The Committee noted with concern the National Treasury's persistent failure to timely disburse funds to county governments according to Cash Disbursement Schedule approved by the Senate. That, this is often linked to performance of the revenue raised at the national government.

MIN/SEN/SCF&B/1372/2025

**CONSIDERATION AND ADOPTION OF THE
REPORT ON THE COUNTY
GOVERNMENTS (EQUITABLE SHARE)
CASH DISBURSEMENT SCHEDULE FOR
FY 2025/2026 (COMMITTEE PAPER NO.147)**

- a) The Committee considered the draft report on the County Governments (Equitable Share) Cash Disbursement Schedule for the FY 2025/2026.
- b) Having considered the report, the Committee unanimously adopted it after having been proposed by Sen. (Dr.) Boni Khalwale, CBS, MP, and seconded by Sen. Mariam Sheikh Omar, MP, with the following recommendations-
 - i. The Senate approves the County Governments (Equitable Share) Cash Disbursement Schedule for the Financial Year 2025/25 as laid on the Table of the Senate on 23rd September, 2025.
 - ii. In disbursement of funds to the counties, the National Treasury should follow the approved cash disbursement schedule, as per Article 219 of the Constitution.

MIN/SEN/SCF&B/1373/2025

**ADJOURNMENT AND DATE OF NEXT
MEETING**

The meeting adjourned at 10:38 a.m. Next meeting shall be by notice.

SIGNATURE: 

DATE: 23/09/2025

SEN.(CAPT.) ALI IBRAHIM ROBA, EGH, MP

(CHAIRPERSON)

COUNTY GOVERNMENTS (EQUITABLE SHARE) CASH DISBURSEMENT SCHEDULE FOR FINANCIAL YEAR 2025/2026

S/N	County	15-Jul-25	15-Aug-25	15-Sep-25	15-Oct-25	15-Nov-25	15-Dec-25	15-Jan-26	15-Feb-26	15-Mar-26	15-Apr-26	15-May-26	15-Jun-26	Total Allocation
1	Bartolome	7,915,12%	8.0%	8.5%	8.54%	8.5%	8.0%	8.5%	8.5%	8.0%	9.0%	8.5%	8.0%	100,000%
1	Bartolome	568,129,140	566,694,671	602,113,088	600,678,619	603,012,942	602,113,088	566,694,671	602,113,088	602,113,088	637,531,505	602,113,088	602,113,088	7,083,681,314
2	Bomet	596,285,282	595,170,640	633,012,002	632,502,201	633,012,942	633,012,942	633,012,942	633,012,942	633,012,942	670,248,045	633,012,942	670,248,045	7,471,200,499
3	Bungoma	947,044,373	947,044,373	1,006,234,647	1,006,234,647	1,006,234,647	947,044,373	1,006,234,647	1,006,234,647	1,006,234,647	1,006,234,647	1,006,234,647	1,006,234,647	11,838,054,666
4	Burika	638,669,575	676,307,945	676,307,945	676,307,945	676,307,945	676,307,945	676,307,945	676,307,945	676,307,945	676,307,945	676,307,945	676,307,945	7,956,564,088
5	Egeyo/Marakwet	410,272,233	441,211,727	468,787,471	468,787,471	441,211,727	441,211,727	468,787,471	468,787,471	468,787,471	468,787,471	468,787,471	468,787,471	5,515,164,612
6	Embu	456,441,260	486,193,534	516,829,542	516,829,542	486,193,534	486,193,534	516,829,542	516,829,542	516,829,542	516,829,542	516,829,542	516,829,542	6,077,441,672
7	Garissa	694,688,013	734,917,085	734,917,085	734,917,085	734,917,085	734,917,085	734,917,085	734,917,085	734,917,085	734,917,085	734,917,085	734,917,085	8,777,784,676
8	Homa Bay	704,473,773	710,227,274	478,665,370	510,675,868	478,665,370	478,665,370	478,665,370	478,665,370	478,665,370	478,665,370	478,665,370	478,665,370	8,646,376,065
9	Isiolo	418,398,086	711,540,391	756,011,665	756,011,665	756,011,665	756,011,665	756,011,665	756,011,665	756,011,665	756,011,665	756,011,665	756,011,665	8,894,254,886
10	Kajiado	709,236,197	1,093,987,885	1,162,362,128	1,162,362,128	1,162,362,128	1,162,362,128	1,162,362,128	1,162,362,128	1,162,362,128	1,162,362,128	1,162,362,128	1,162,362,128	13,674,848,566
11	Kakamega	1,003,542,828	1,093,987,885	1,162,362,128	1,162,362,128	1,162,362,128	1,162,362,128	1,162,362,128	1,162,362,128	1,162,362,128	1,162,362,128	1,162,362,128	1,162,362,128	17,788,663,356
12	Keenicho	572,769,603	574,979,468	610,186,810	610,186,810	610,186,810	610,186,810	610,186,810	610,186,810	610,186,810	610,186,810	610,186,810	610,186,810	13,071,817,986
13	Kisumu	1,044,964,115	1,045,745,439	1,089,138,725	1,089,138,725	1,089,138,725	1,089,138,725	1,089,138,725	1,089,138,725	1,089,138,725	1,089,138,725	1,089,138,725	1,089,138,725	12,813,396,770
14	Kilifi	1,034,436,706	1,035,071,742	1,035,071,742	1,035,071,742	1,035,071,742	1,035,071,742	1,035,071,742	1,035,071,742	1,035,071,742	1,035,071,742	1,035,071,742	1,035,071,742	6,515,661,992
15	Kisumu	463,188,230	492,133,951	522,891,261	522,891,261	522,891,261	522,891,261	522,891,261	522,891,261	522,891,261	522,891,261	522,891,261	522,891,261	8,919,721,748
16	Kisumu	790,996,108	783,577,741	834,676,530	834,676,530	834,676,530	834,676,530	834,676,530	834,676,530	834,676,530	834,676,530	834,676,530	834,676,530	8,907,026,538
17	Kisumu	714,432,841	712,621,155	756,672,290	756,672,290	756,672,290	756,672,290	756,672,290	756,672,290	756,672,290	756,672,290	756,672,290	756,672,290	11,503,907,837
18	Kisumu	925,407,257	920,312,627	972,837,536	972,837,536	972,837,536	972,837,536	972,837,536	972,837,536	972,837,536	972,837,536	972,837,536	972,837,536	9,078,699,643
19	Kisumu	723,159,970	726,295,971	771,689,470	771,689,470	771,689,470	771,689,470	771,689,470	771,689,470	771,689,470	771,689,470	771,689,470	771,689,470	6,104,082,208
20	Kisumu	457,898,001	488,326,561	518,846,971	518,846,971	518,846,971	518,846,971	518,846,971	518,846,971	518,846,971	518,846,971	518,846,971	518,846,971	3,857,631,305
21	Lamu	308,609,696	308,609,696	327,897,802	327,897,802	327,897,802	327,897,802	327,897,802	327,897,802	327,897,802	327,897,802	327,897,802	327,897,802	4,107,192,681
22	Makueni	815,763,950	814,330,614	865,226,278	865,226,278	865,226,278	865,226,278	865,226,278	865,226,278	865,226,278	865,226,278	865,226,278	865,226,278	8,976,335,654
23	Makueni	722,271,218	718,106,832	762,988,531	762,988,531	762,988,531	762,988,531	762,988,531	762,988,531	762,988,531	762,988,531	762,988,531	762,988,531	12,265,440,993
24	Makueni	993,702,647	981,205,199	1,042,530,524	1,042,530,524	1,042,530,524	1,042,530,524	1,042,530,524	1,042,530,524	1,042,530,524	1,042,530,524	1,042,530,524	1,042,530,524	8,105,669,078
25	Makueni	645,757,763	648,435,685	688,391,872	688,391,872	688,391,872	688,391,872	688,391,872	688,391,872	688,391,872	688,391,872	688,391,872	688,391,872	10,553,946,059
26	Makueni	845,268,915	845,268,915	897,085,415	897,085,415	897,085,415	897,085,415	897,085,415	897,085,415	897,085,415	897,085,415	897,085,415	897,085,415	8,883,949,719
27	Makueni	712,731,530	753,134,876	753,134,876	753,134,876	753,134,876	753,134,876	753,134,876	753,134,876	753,134,876	753,134,876	753,134,876	753,134,876	7,960,464,976
28	Makueni	671,472,333	670,670,832	712,587,749	712,587,749	712,587,749	712,587,749	712,587,749	712,587,749	712,587,749	712,587,749	712,587,749	712,587,749	7,960,464,976
29	Makueni	638,508,707	637,557,190	677,404,514	677,404,514	677,404,514	677,404,514	677,404,514	677,404,514	677,404,514	677,404,514	677,404,514	677,404,514	21,417,128,397
30	Makueni	1,715,190,581	1,713,370,272	1,820,455,914	1,820,455,914	1,820,455,914	1,820,455,914	1,820,455,914	1,820,455,914	1,820,455,914	1,820,455,914	1,820,455,914	1,820,455,914	14,458,147,658
31	Makueni	1,161,694,872	1,128,684,531	1,228,408,914	1,228,408,914	1,228,408,914	1,228,408,914	1,228,408,914	1,228,408,914	1,228,408,914	1,228,408,914	1,228,408,914	1,228,408,914	7,771,778,066
32	Makueni	624,415,971	621,742,245	660,601,136	660,601,136	660,601,136	660,601,136	660,601,136	660,601,136	660,601,136	660,601,136	660,601,136	660,601,136	9,770,317,146
33	Makueni	785,535,228	781,625,372	830,476,957	830,476,957	830,476,957	830,476,957	830,476,957	830,476,957	830,476,957	830,476,957	830,476,957	830,476,957	6,073,434,356
34	Makueni	455,599,000	485,874,748	516,241,920	516,241,920	516,241,920	516,241,920	516,241,920	516,241,920	516,241,920	516,241,920	516,241,920	516,241,920	6,662,675,631
35	Makueni	504,604,406	533,014,050	566,527,429	566,527,429	566,527,429	566,527,429	566,527,429	566,527,429	566,527,429	566,527,429	566,527,429	566,527,429	6,896,133,673
36	Makueni	534,081,819	531,690,614	538,642,481	538,642,481	538,642,481	538,642,481	538,642,481	538,642,481	538,642,481	538,642,481	538,642,481	538,642,481	6,336,970,364
37	Makueni	477,974,515	506,957,629	567,625,595	567,625,595	567,625,595	567,625,595	567,625,595	567,625,595	567,625,595	567,625,595	567,625,595	567,625,595	7,754,478,885
38	Makueni	620,625,158	620,335,311	659,130,705	659,130,705	659,130,705	659,130,705	659,130,705	659,130,705	659,130,705	659,130,705	659,130,705	659,130,705	5,760,449,685
39	Makueni	430,621,776	460,335,975	489,638,223	489,638,223	489,638,223	489,638,223	489,638,223	489,638,223	489,638,223	489,638,223	489,638,223	489,638,223	7,122,744,730
40	Makueni	580,101,038	577,979,978	613,910,352	613,910,352	613,910,352	613,910,352	613,910,352	613,910,352	613,910,352	613,910,352	613,910,352	613,910,352	5,058,386,293
41	Makueni	373,958,125	404,662,903	429,245,335	429,245,335	429,245,335	429,245,335	429,245,335	429,245,335	429,245,335	429,245,335	429,245,335	429,245,335	7,991,110,837
42	Makueni	640,942,627	639,389,667	679,592,311	679,592,311	679,592,311	679,592,311	679,592,311	679,592,311	679,592,311	679,592,311	679,592,311	679,592,311	8,972,014,770
43	Makueni	1,123,129,085	1,111,406,190	1,180,869,077	1,180,869,077	1,180,869,077	1,180,869,077	1,180,869,077	1,180,869,077	1,180,869,077	1,180,869,077	1,180,869,077	1,180,869,077	13,892,577,371
44	Makueni	720,153,966	718,161,182	763,046,355	763,046,355	763,046,355	763,046,355	763,046,355	763,046,355	763,046,355	763,046,355	763,046,355	763,046,355	6,008,751,234
45	Makueni	449,898,406	480,700,098	510,743,854	510,743,854	510,743,854	510,743,854	510,743,854	510,743,854	510,743,854	510,743,854	510,743,854	510,743,854	10,507,682,683
46	Makueni	841,737,848	893,144,338	893,144,338	893,144,338	893,144,338	893,144,338	893,144,338	893,144,338	893,144,338	893,144,338	893,144,338	893,144,338	7,002,426,000
47	Makueni	561,827,476	560,194,081	595,206,211	595,206,211	595,206,211	595,206,211	595,206,211	595,206,211	595,206,211	595,206,211	595,206,211	595,206,211	4,150,000,000
TOTAL		33,931,125,000	33,320,000,000	35,275,000,000	35,544,875,000	35,275,000,000	35,275,000,000							