

COUNTY GOVERNMENT OF SIAYA



Budget Implementation Report

For 1ST Quarter Ending September 31st, 2025

1.1.1 Overview of FY 2025/26 Budget

The Siaya County Approved Budget for FY 2025/26 is Kshs.12.79 billion. It comprises Kshs.5.82 billion (45 per cent) and Kshs.6.97 billion (55 per cent) allocation for development and recurrent programmes, respectively. The budget estimates represent **an increase** of Kshs.1.85 billion (17 per cent) from the FY 2024/25 budget, which comprised a development budget of Kshs.4.87 billion and a recurrent budget of Kshs.6.07 billion. The increase in the budget was primarily attributed to the rise in equitable share and own source revenue.

The budget is to be financed from various revenue sources. These include; the equitable share of revenue raised nationally of Kshs.7.75 billion (60 per cent), additional allocations of Kshs.962 million (8 per cent), a cash balance of Kshs.961 million (8 per cent) brought forward from FY 2024/25, and Kshs.3.11 billion (24 per cent) generated as own-source revenue. A breakdown of the additional allocations is shown in Table 0.1.

1.1.2 Revenue Performance

During the first Quarter of FY 2025/26, the County generated Kshs.2.38 billion in revenue. This amount represented **a decrease** of 20 per cent compared to the amount received in a similar period in FY 2024/25 of Kshs.2.99 billion. The total revenue consisted of Kshs.1.24 billion from the equitable share of revenue raised nationally as well as own-source revenue (OSR) collection of Kshs.178 million. Additionally, the County had a cash balance of Kshs.961 million from FY 2024/25. The total OSR collection of Kshs.178 million included Facilities Improvement Financing (FIF) of Kshs.129 million, and Kshs.49 million from other OSR sources. Table 0.1 summarises the total revenue available to the County Government during FY 2025/26.

Table 0.1: Siaya County, Revenue Performance in FY 2025/26

S/No.	Revenue Category	Budget Allocation (Kshs)	Actual Receipts (Kshs.)	Actual Receipts as Percentage of Budget Allocation (%)
A	Equitable Share of Revenue Raised Nationally	7,754,478,885.00	1,240,983,469	16%
	Subtotal	7,754,478,885.00	1,240,983,469.00	16%
B	Equalisation Fund Disbursement	31,973,185.00	-	0%
	Subtotal	31,973,185.00	-	0%
C	Additional Allocations			
1	Arreas to health care workers	22,723,820.00	-	
2	Community Health promoters (CHP)	63,810,000.00	-	
3	DANIDA	8,721,000.00	-	
4	KDSP II-Recurrent	37,500,000.00	-	
5	KDSP II-Development	352,500,000.00	-	

6	Aquaculture Business Development Project (ABDP)	12,969,602.00	-	
7	National Agricultural Value Chain Development Programme (NAVCDP)	231,250,000.00	-	
8	Kenya Livestock Commercialization Project (KELCOP)	60,550,000.00	-	
9	Finnacing Locally Led Climate Action (FLLoCA)	11,000,000.00	-	
10	Royalties	259,152.00	-	
11	Roads Maintenance Levy Fund (RMLF)	160,843,161.00	-	
Subtotal		962,126,735.00	-	
D	Ordinary Own Source Revenue (OSR)			
1	SINGLE BUSINESS PERMITS	498,490,765.00	15,290,589.00	3%
2	MARKET FEES	345,678,098.00	9,502,594.55	3%
3	BUS PARK	87,654,321.00	4,675,381.00	5%
4	PARKING	45,786,908.00	3,290,415.00	7%
5	PLAN APPROVAL (Phyiscal Planning)	37,178,098.00	2,519,587.00	7%
6	KIOSK/STALL RENT	387,615,432.00	2,375,675.00	1%
7	MISC.	-	1,597,362.75	0%
8	PLAN APPROVAL (Engineers)	24,768,098.00	1,332,268.00	5%
9	PLOT RENT	94,321,890.00	1,313,384.00	1%
10	FISH CESS	23,657,098.00	1,251,720.00	5%
11	VETERINARY SERVICES	5,076,497.00	1,181,160.00	23%
12	ADVERTISEMENT CHARGES	11,550,000.00	972,504.15	8%
13	PUBLIC HEALTH	-	927,101.00	0%
14	PLOT RATES	95,321,908.00	751,775.00	1%
15	LIQUOR LICENSING	23,100,000.00	693,004.00	3%
16	CATTLE AUCTION	5,775,000.00	420,800.00	7%
17	SUGAR CESS	41,897,098.00	338,523.00	1%
18	AGRICULTURE INCOME (Fisherman Licence)	6,214,236.00	273,500.00	4%
19	SURVEY FEE	1,732,500.00	194,500.00	11%
20	WEIGHTS & MEASURES	23,908,765.00	183,840.00	1%
21	TRANSFER FEE	3,003,000.00	144,500.00	5%
22	CLEARANCE CERTIFICATE	1,732,500.00	122,000.00	7%

23	GROUND RENT	4,532,897.00	101,000.00	2%
24	SLAUGHTER FEES	12,879,076.00	86,600.00	1%
25	TRACTOR HIRE SERVICES (T.H.S) Private Tractors	137,087,500.00	56,000.00	0%
26	NEMA (Noise Permit)	3,650,849.00	50,600.00	1%
27	HOUSE RENT	5,313,000.00	19,637.00	0%
28	IMPOUNDING FEE	2,310,000.00	5,000.00	0%
29	BODA BODA	47,869,098.00	-	0%
30	TRADE INCOME (AUDIT FEE)	12,768,543.00	-	0%
31	GRADER	10,626,000.00	-	0%
32	FIRE INSPECTION	2,310,000.00	-	0%
33	COUNTY HALL HIRE	161,700.00	-	0%
34	CILOR	23,100,000.00	-	0%
35	SALES OF SEEDS	-	-	0%
36	SALES OF FERTILIZER	-	-	0%
37	BURIAL FEE & SYNAGE	115,500.00	-	0%
38	SITE FEE	1,504,965.00	-	0%
39	PRIVATE ESTATE FEE	150,150.00	-	0%
40	SAND CESS/QUARRY	7,004,005.00	-	0%
41	SCHOOL FEE	389,813.00	-	0%
Subtotal		2,036,235,308.00	49,671,020.45	2%
E	Facility Improvement Fund (FIF)			
1	SHIF	1,078,685,515.00	92,962,358.10	9%
3	HOSPITAL REVENUE	-	36,063,649.68	0%
Subtotal		1,078,685,515.00	178,697,028.23	12%
F	Other AIAs			
1	Name of AIA			
2	Name of AIA			
Subtotal				
G	Balance Brought Forward from FY 2024/25			
1	Balance b/d 2024/2025	961,813,235.00	961,813,235.00	100%
Subtotal		961,813,235.00	961,813,235.00	100%
H	Other Sources of Revenue			
1	Name of Other Source of Revenue			

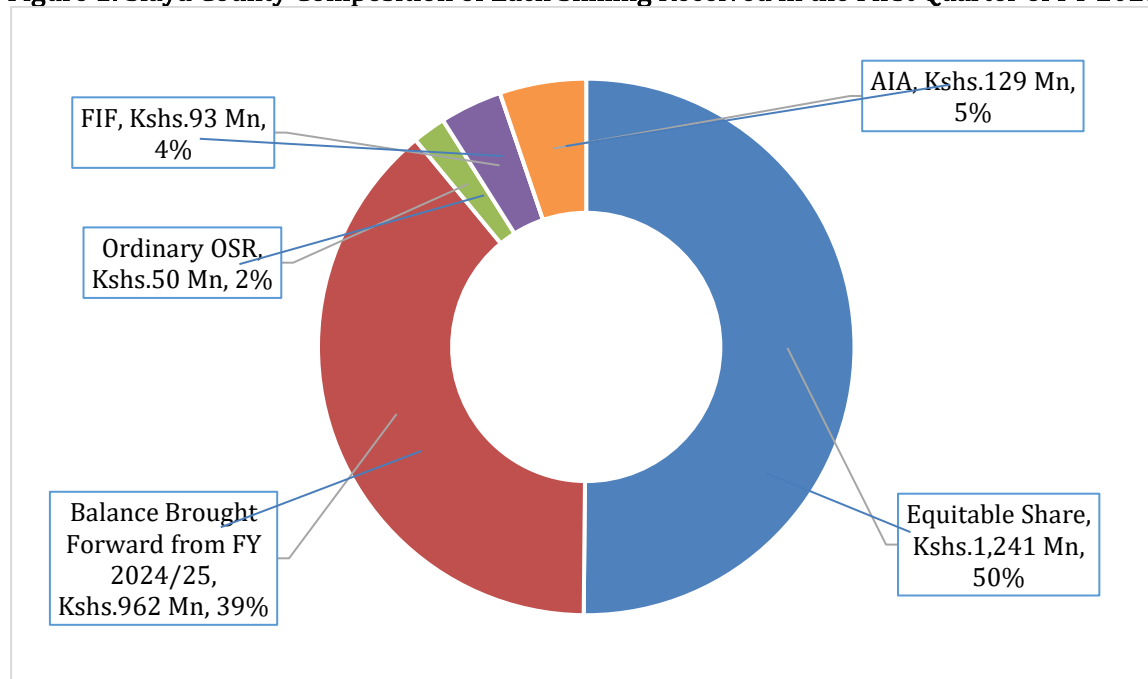
Sub-Total			
Grand Total	12,793,339,678.00	2,381,493,732.23	19%

Source: Siaya County Treasury

The County has a governing legislation on the operation of ordinary A-I-A and FIF.

Figure 1 provides a detailed breakdown of receipts, showing a breakdown of each shilling received.

Figure 1: Siaya County Composition of Each Shilling Received in the First Quarter of FY 2025/26

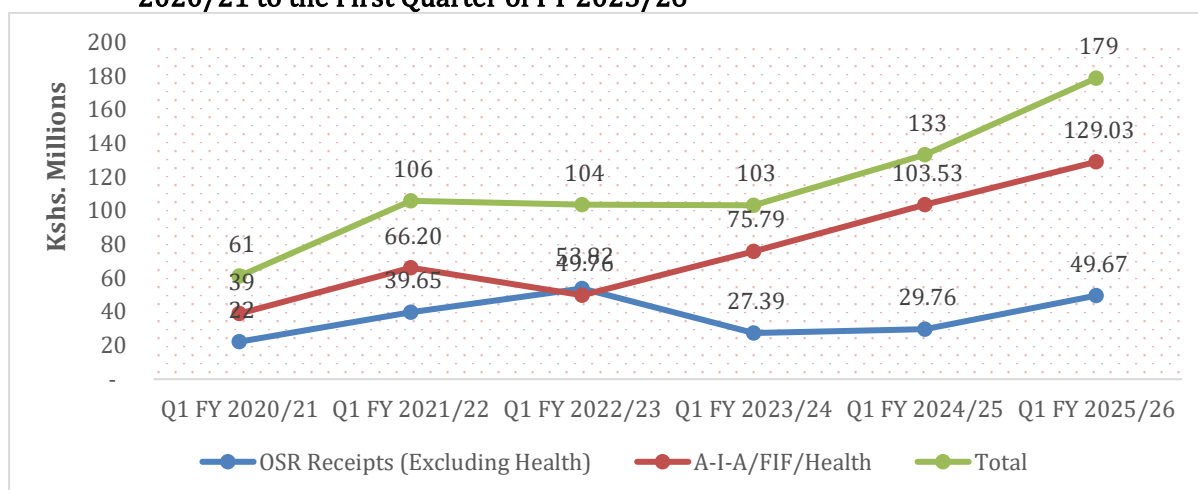


Source: Siaya County Treasury

The equitable share of revenue raised nationally and OSR contributed 50 and 2 per cent respectively of the total receipts for the reporting period.

Figure 2 shows the collection trend in own-source revenue from the First Quarter of FY 2020/21 to the First Quarter of FY 2025/26.

Figure 2: Siaya County Trend in Own-Source Revenue Collection from the First Quarter of FY 2020/21 to the First Quarter of FY 2025/26



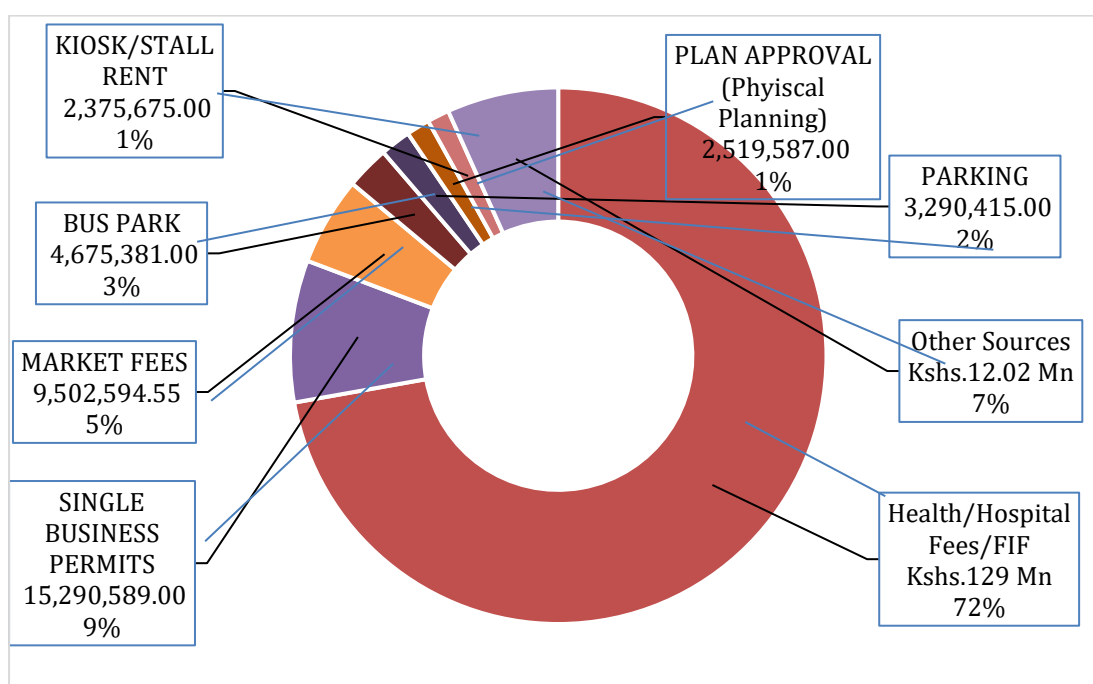
Source: Siaya County Treasury

During the First Quarter of FY 2025/26, the County generated Kshs.178 million from its revenue sources, including FIF. This amount was an increase of 34 per cent compared to Kshs.133 million realised in a similar period in FY 2024/25, and was 6 per cent of the annual target and 14 per cent of the equitable revenue share disbursed.

The increase in OSR was attributed to the immigration from the manual to the automated revenue collection system and enhanced administration of revenue collection through inspections.

The revenue streams which contributed the highest OSR receipts are shown in Figure 3.

Figure 3: Siaya County Top Own Source Revenue Streams in the First Quarter of FY 2025/26
(include the Kshs. label against all amounts in the pie chart)



Source: Siaya County Treasury

As shown in Figure 3, the highest revenue stream, at Kshs.129 million, was from Health/FIF/Hospital Fees, accounting for 72 per cent of the total OSR receipts. The County Government indicated that it has automated 12 revenue streams out of 25.

1.1.3 Revenue Arrears

As of 1st July 2025, the County reported revenue arrears of Kshs.189 million, this amount increased to Kshs.332 million as of 30th September 2025. Table 0.2 presents a breakdown of the County's revenue arrears.

Table 0.2: Siaya County Revenue Arrears as of 30 September 2025

No	Revenue Stream	Revenue Arrears as of 1 July 2025 (Kshs.)	Progress made in FY 2025/26			OSR Arrears as of 30 September 2025 (Kshs.)
			Waivers (Kshs)	Arrears paid in the financial year (Kshs)	Arrears earned in First Quarter of FY 2025/26 (Kshs)	
		a	b	c	d	f=a-b-c+d
A	Equitable Share of Revenue Raised Nationally					
1	Month of XX					
	Sub-Total					
B	Transfers from the Equalisation Fund					
1						
	Sub-Total					
C	Additional Allocations					
1						
	Sub-Total					
D	Ordinary Own Sources of Revenue					
1	Single Business Permit	57,952,905.00		15,290,589.00		42,662,316.00
2	Liquor	2,444,200.00				2,444,200.00
	Sub-Total	60,397,105.00		15,290,589.00		45,106,516.00
E	Facility Improvement Fund (FIF)					
1	SHA	128,863,123.00			158,613,533.87	287,476,656.87
2	Defunct NHIF					
3	Insurance Companies					
	Sub-Total	128,863,123.00			158,613,533.87	287,476,656.87
F	Other Appropriations in Aid					
1						
	Sub-Total					
G	Other Revenues					
1						
	Sub-Total					
Total		189,260,228.00	-	15,290,589.00	158,613,533.87	332,583,172.87

Source: Siaya County Treasury

As of 30 September 2025, the revenue arrears totalled to Kshs.332 million, comprising Kshs.287 million for FIF (86 per cent) and Kshs.45 million for OSR (14 per cent). The measures instituted by the County to collect the outstanding arrears in FY 2025/26 include inspection and penalties for default.

1.1.4 Borrowing by the County

The County did not borrow during the reporting period as reported by the county treasury.

1.1.5 Exchequers Approved

The Controller of Budget approved withdrawals of Kshs.712 million from the CRF account during the reporting period, which comprised Kshs.0.00 (0 per cent) for development programmes and Kshs.712 million (100 per cent) for recurrent programmes. Analysis of the recurrent exchequers released indicates that Kshs.712 million was towards employee compensation and Kshs.0.00 for operations and maintenance expenditure.

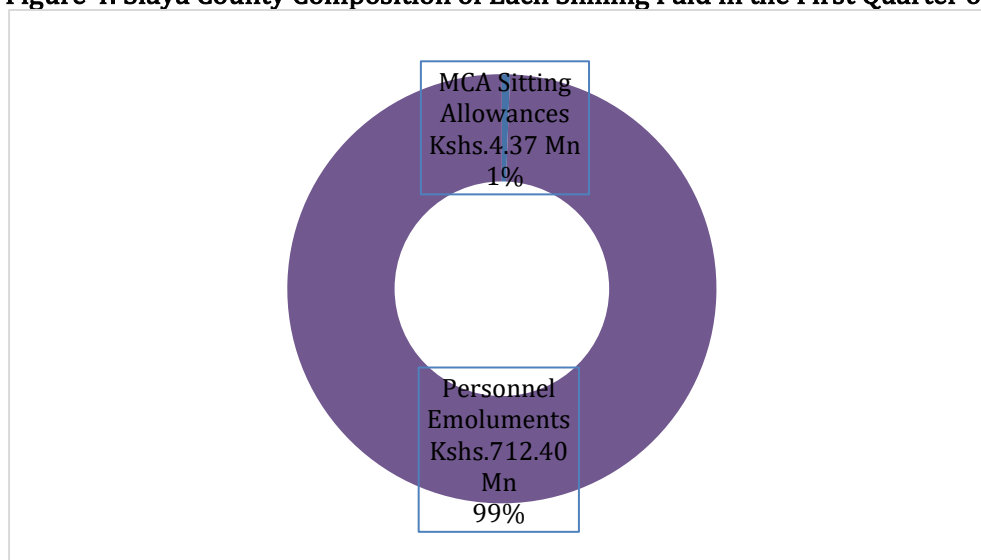
As of September 30, 2025, the County Government's cash balance in the CRF account was Kshs.673 million.

1.1.6 Expenditure Review

The County spent Kshs.712 million on recurrent programmes in the reporting period. The expenditure represented 100 per cent of the total funds released by the CoB. It comprised Kshs.0.00 for development programmes and Kshs.712 million for recurrent programmes. Recurrent expenditure represented 10 per cent of the annual recurrent expenditure budget.

The following chart provides a detailed breakdown of expenditure, showing relative composition of each shilling spent.

Figure 4: Siaya County Composition of Each Shilling Paid in the First Quarter of FY 2025/26



Source: Siaya County Treasury

As shown in Figure 4, the highest expenditure category was personnel emoluments contributing 99 per cent of total expenditure for the reporting period.

1.1.7 Settlement of Pending Bills

As of 1st July 2025, the County reported pending bills totalling **Kshs.1,473,850,073**. This amount included **Kshs.1,392,002,915** from the County Executive and Kshs.81 million from the County Assembly. The pending bills from the County Executive consisted of **Kshs.739,198,123** for recurrent expenditures and **Kshs.652,804,792** for development expenditures.

During the reporting period, the County Executive settled pending bills amounting to Kshs.0.00. On the other hand, the County Assembly settled pending bills worth Kshs.0.00. The outstanding

pending bill as of 30th September 2025 was **Kshs.1,473,850,073** for County Executive and Kshs.81 million for County Assembly. Table 0.3 provides additional details of pending bills.

Table 0.3: Siaya County Pending Bills as of 30th September 2025

		County Entity	Development (Kshs.)	Recurrent (Kshs.)	Total (Kshs.)
As at 1 July 2025 (End of FY 2024/25)	a	County Executive	652,804,792	739,198,123	1,392,002,915
		County Assembly	0	39,285,727	39,285,727
		Total	652,804,792	778,483,850	1,431,288,642
Trade payables scheduled to be settled in First Half of FY 2025/26 per the action plan	b	County Executive	0	0	0
		County Assembly	0	0	0
		Total	0	0	0
Amount paid in the First Half of FY 2025/26	c	County Executive	0	0	0
		County Assembly	0	0	0
		Total	0	0	0
Trade Payables Incurred in First Half of FY 2025/26	d	County Executive	0	0	0
		County Assembly	0	42,561,431	42,561,431
		Total	0	42,561,431	42,561,431
Outstanding trade payables as of 31st December 2025	e=a-c*b	County Executive	652,804,792	739,198,123	1,392,002,915
		County Assembly	0	81,847,158	81,847,158
		Total	652,804,792	863,606,712	1,473,850,073

Source: Siaya County Treasury

Table 0.4 and Table 0.5 present the ageing of the total outstanding bills as of 30 September 2025 for the County Executive and Assembly, which were Kshs.1.47 billion.

Table 0.4: Siaya County Executive Pending Bill Ageing Analysis as of 30 September 2025

Category	Ageing analysis (Amount in Kshs.)				Total
	Under one year	1-2 years	2-3 years	Over 3 years	
Development Pending Bills	586,246,564.54	38,782,318.00	8,467,944.58	19,307,964.51	652,804,791.63
<i>Recurrent Pending Bills (Goods & Services)</i>	364,353,623.81	34,278,406.00	32,984,865.16	13,407,276.00	445,024,170.97
<i>Recurrent Pending Bills (Salary Arrears for Defunct Local Authority)</i>	-			50,895,163.75	50,895,163.75
<i>Recurrent Pending Bills (Salary Arrears and Statutory Deductions)</i>	239,308,622.48				239,308,622.48
<i>Recurrent Pending Bills (Staff Claims)</i>	3,970,166.00				3,970,166.00
Total Recurrent Pending Bills	607,632,412.29	34,278,406.00	32,984,865.16	64,302,439.75	739,198,123.20
Total Pending Bills	1,193,878,976.83	73,060,724.00	41,452,809.74	83,610,404.26	1,392,002,914.83
% of Total	86%	5%	3%	6%	100%

Source: Siaya County Treasury

Table 0.5: Siaya County Assembly Pending Bill Ageing Analysis as of 30 September 2025

Category	Ageing analysis (Amount in Kshs.)				Total
	Under one year	1-2 years	2-3 years	Over 3 years	
Development Pending Bills					-
Recurrent Pending Bills (Goods & Services)	14,392,429	39,285,727			53,678,156
Recurrent Pending Bills (Salary Arrears and Statutory Deductions)	28,169,002	-			28,169,002
Recurrent Pending Bills (Staff Claims)					-
Total Recurrent Pending Bills	42,561,431	39,285,727	-	-	81,847,158
Total Pending Bills	42,561,431	39,285,727	-	-	81,847,158
% of Total	52	48	-	-	100

Source: Siaya County Treasury

1.1.8 Expenditure by Economic Classification

During the reporting period, the County Executive incurred Kshs.654.9 million for compensation of employees and the County Assembly spent Kshs.57.5 million on compensation of employees as shown in

Table 0.6.

Table 0.6: Siaya County Summary of Budget and Expenditure by Economic Classification

Expenditure Classification	Revised Budget (Kshs.)		Expenditure (Kshs.)		Absorption (%)	
	County Executive	County Assembly	County Executive	County Assembly	County Executive	County Assembly
Total Recurrent Expenditure	6,194,657,987	779,893,500	654,871,759	57,525,884	11%	7%
Compensation of Employees	3,253,191,529	348,925,645	654,871,759.30	57,525,883.78	20%	16%
Operations and Maintenance	2,941,466,458	430,967,855	-	-	0%	0%
Development Expenditure	5,237,450,643	581,337,548	-	-	0%	0%
Total	11,432,108,630	1,361,231,048	654,871,759	57,525,884	6%	4%

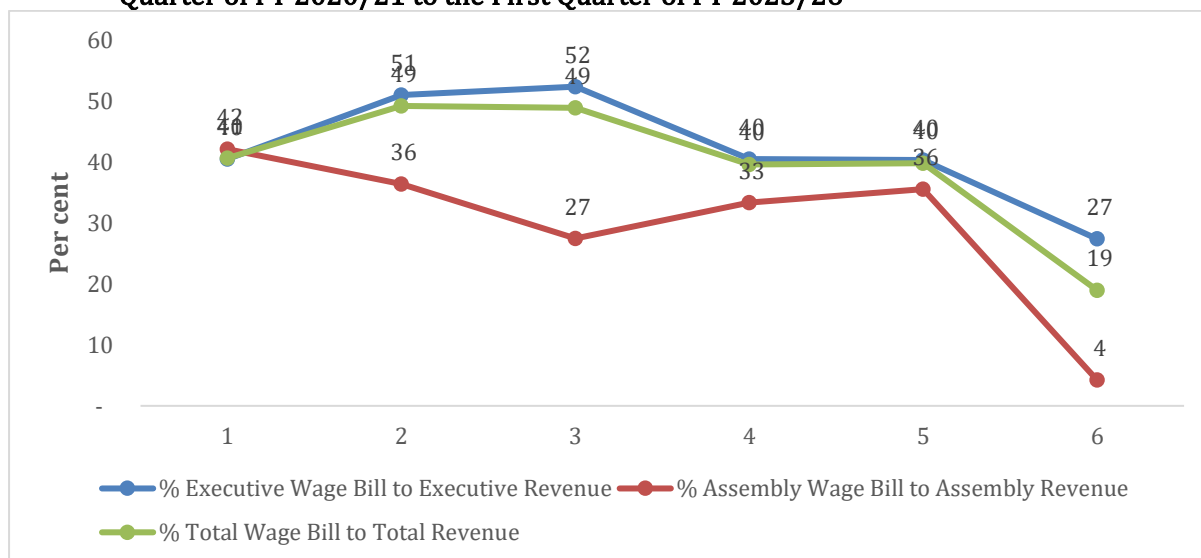
Source: Siaya County Treasury

1.1.9 Expenditure on Compensation of Employees

During the period under review, the expenditure on employee compensation totalled Kshs.712 million. The percentage of compensation of employees to revenue was 19 per cent. This expenditure on employee compensation shows an increase compared to the Kshs.598 million reported in a similar period in FY 2024/25.

Figure 5 shows the compensation trend of employees' expenditures as a percentage of total revenue received from the First Quarter of FY 2020/21 to the First Quarter of FY 2025/26.

Figure 5: Percentage of Employee Compensation to Total Revenue Received from the First Quarter of FY 2020/21 to the First Quarter of FY 2025/26



Source: Siaya County Treasury

Further analysis indicated that PE costs amounting to Kshs.606 million were processed through the Human Resource Information System (HRIS). In contrast, Kshs.105 million was processed through manual payroll, which accounted for 15 per cent of the total PE cost.

The manual payroll comprised salaries for 1021 staff not onboarded into the Human Resource Information System (HRIS), salaries for 8990 casual staff, top-up allowances for 11 security personnel, gratuity remittances to pension schemes for staff on contract, and LAPTRUST/LAPFUND Pension Contributions, as shown in Table 0.7.

Table 0.7: Breakdown of Siaya County Manual Payroll

Description of Manual Payroll	County Executive	County Assembly	Total
Salaries for staff paid outside Human Resource Information System (HRIS)	54,743,819.00		54,743,819.00
Salaries for casual staff	55,268,168.80		55,268,168.80
Top-up Allowances for security officers	1,039,500.00		1,039,500.00

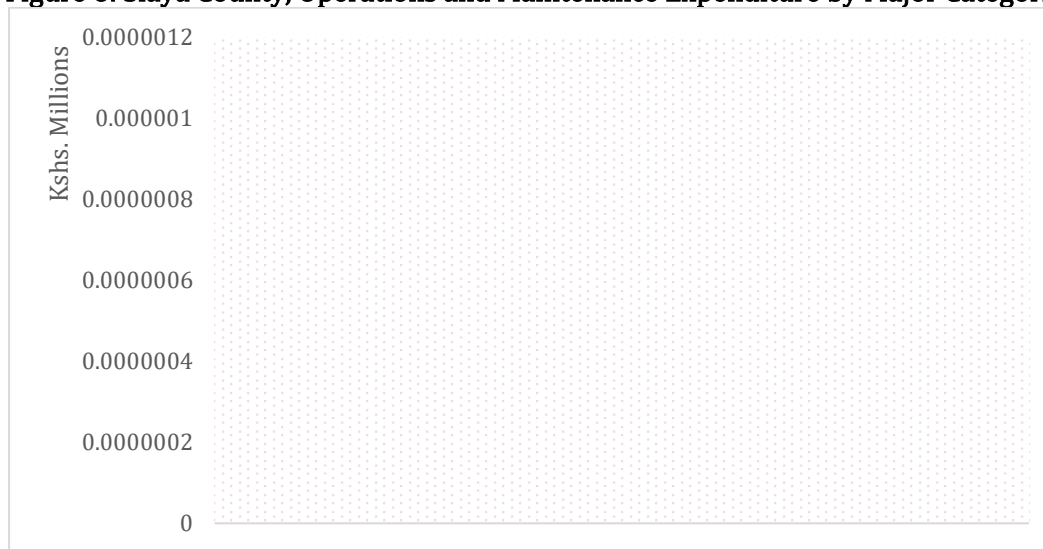
LAPTRUST/LAPFUND Pension Contributions	6,778,230.00		6,778,230.00
Gratuity for contract staff	7,448,228.57	3,976,940	11,425,168.35
Cummuted leave	1,337,358.20		1,337,358.20
Total	126,615,304.57	3,976,939.78	130,592,244.35

Source: Siaya County Treasury

The County Assembly spent Kshs.4.37 million on committee sitting allowances for the 45 MCAs. The average monthly sitting allowance was Kshs.32, 405 per MCA. Expenditure on Operations and Maintenance

During the reporting period, the County spent Kshs.0.00 on operations and maintenance, representing. Figure 6 summarises the Operations and Maintenance expenditure by major categories.

Figure 6: Siaya County, Operations and Maintenance Expenditure by Major Categories



Source: XXX County Treasury

1.1.10 Unbundling “Other Operating Expenses” Under Operations and Maintenance Expenditures

The budget performance report submitted to the Controller of Budget for the first quarter of FY 2025/26 shows that the County spent Kshs.0.00 under other Operating expenses.

Table 0.8: Breakdown of “Other Operating Expenses” under O&M Expenditures

Code	Item	Budget (Kshs)	Expenditure (Kshs.)
	Total		

Source: XXX County Treasury

1.1.11 County-Established Funds

Section 116 of the PFM Act 2012 allows County Governments to establish other public funds, subject to approval from the County Executive Committee and the County Assembly. The County allocated Kshs.221 million to County-Established funds in FY 2025/26, or 1 per cent of the County's overall budget. Further, the County allocated Kshs.180 million to the Emergency Fund (1 per cent of the total budget) in line with Section 110 of the PFM Act, 2012. Table 0.9 summarises each established Fund's budget allocation and performance during the reporting period.

Table 0.9: Performance of Siaya County Established Funds in the First Quarter of FY 2025/26

Table 6.9: Performance of Siaya County Established Funds in the First Quarter of FY 2025/26							
S/No.	Name of the Fund	Year Established	Approved Budget Allocation in FY 2025/26 (Kshs.)	Exchequer Issues in First Quarter of FY 2025/26	Actual Expenditure in the First Quarter of FY 2025/26 (Kshs.)	Cumulative disbursements to the Fund	Submission of Financial Statements
				(Kshs.)			
		County Executive Established Funds					
1	Siaya County Emergency Fund	2020	180,000,000.00	-	-	437,557,169.00	YES
2	Siaya County Bursary Fund	2013	-	-	-	732,100,000.00	YES
3	Financing Locally Led Climate Action (FLLoCA)	2022	11,000,000.00			272,555,660.00	YES
4	Cooperative Development Fund	2024	10,000,000.00	-	-	-	NO
		County Assembly Established Funds					
5	THE SIAYA COUNTY ASSEMBLY CAR LOAN AND MORTGAGE FUND	2015	20,000,000	-	1,004,509	454,711,237	YES
	Total		221,000,000.00		1,004,509.00	1,896,924,066	

Source: Siaya County Treasury

During the reporting period, the CoB did receive quarterly financial reports from 4 Fund Administrators, as indicated in Table 0.9, contrary to the requirement of Section 168 of the PFM Act, 2012.

Regulation 197(1)(i) of the Public Finance Management (County Governments) Regulations, 2015, allows County Governments to establish public funds with a lifespan capped at 10 years unless extended by the County Assembly

1.1.12 County Corporations

The County has no County Corporations in FY 2025/26.

Table 0.10: Performance of XXXX County Corporations in the First Quarter of FY 2025/26

S/No.	Name of the Corporation	Approved Budget Allocation in FY 2025/26 (Kshs.)	Exchequer Issues (Kshs.)	Actual Transfers in FY 2025/26 (Kshs.)	Cumulative Transfers to the Corporation since its inception (Kshs.)
1.					
2.					
3.					
4.					
5.					
6.					
7.					
Total					

Source: XXX County Treasury

1.1.13 Expenditure on Domestic and Foreign Travel

Expenditure on domestic travel amounted to Kshs.0.00. Expenditure on foreign travel amounted to Kshs.0.00.

Table 0.11 Summary of Expenditure on Foreign Travel in the First Quarter of FY 2025/26

Arm of County Government	Number of Officers Travelled	Date travelled	Purpose of the travel	Destination	Total Costs of the Travel in (Kshs.)
County Executive	-				-
County Assembly	-				-
Total					-

Source: Siaya County Treasury and Siaya County Assembly

1.1.14 Facility Improvement Financing

During the review period, the County reported collections of Kshs.129 million as FIF, which was 12 per cent of the annual target of Kshs.1.08 billion. The collected amount was retained and utilised at source in line with the Facility Improvement Financing Act, 2023. The County has developed regulations to operationalise the FIF Act of 2023.

The expenditure by the health facilities amounted to Kshs.209 million, as shown in Table 0.12.

Table 0.12: Siaya County Health Facilities Expenditure Performance in FY 2025/26

No.	Health Facility	Number of Facilities	Approved Budget (Kshs.)	Actual Expenditure (Kshs.)	Absorption rate (%)
1.	Level 4 Hospital	16	822,189,842.65	185,083,769.55	22.5
2.	Level 3 Facility	57	156,495,672.00	17,583,955.40	11.2
3.	Level 2 Facility	107	100,000,000.35	6,889,372.15	6.9
	Total		1,078,685,515.00	209,557,097.10	19.4

Source: Siaya County Treasury

1.1.15 Development Expenditure

In the review period, the County reported spending Kshs.0.00 on development programmes, representing a decrease of 100 per cent compared to FY 2024/25, when the County spent Kshs.214 million.

Table 0.13: Siaya County, List of Development Projects with the Highest Expenditure

No .	Sector	Project Name	Project Location	Expected Completion Date	Contract sum (Kshs)	Amount paid in FY 2025/26 (Kshs.)	Cumulative Expenditure as of 30 September 2025	Implementation status (%)
County Funded Projects								
Donor Funded Projects								
Equalisation Fund Projects								

Source: Siaya County Treasury

The County reported 3 stalled development projects as of 30 September 2025, with an estimated value of Kshs.46.8 million. The stalled projects are shown in Table 0.14.

Table 0.14: Siaya County Stalled Projects as of 30 September 2025

Project Name	Project Location	Estimated Value of the Project (Kshs.)	Amount Paid on the stalled project	Outstanding Balance as of 30 September 2025	Percentage of Completion Before Stalling of the Project	Reason for Project Stalling
Proposed Construction of Rarieda Sub-County Headquarters in Aram	Executive	39,900,000.00		42,383,851.99		Land Issues
Purchase of Land for Construction of Rarieda Sub County Office	Executive	5,000,000.00		5,000,000.00		Delayed Procurement Process
Completion of Nyamonye juakali	Yimbo East	1,878,186.20			40	Stalled, review of contract awaiting termination

Source: Siaya County Treasury

1.1.16 Budget Performance by Department

Table 0.15 summarises the approved budget allocation, expenditure and absorption rate by departments in the period under review.

Table 0.15: Siaya County, Budget Allocation and Absorption Rate by Department

Department	Budget Allocation (Kshs.Millions)		Exchequer Issues (Kshs. Millions)		Expenditure (Kshs. Millions)		Expenditure to Exchequer Issues (%)		Absorption rate (%)	
	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev

County Assembly	779,893,500	581,337,548	57,525,884		57,525,884		100.0	-	7.4	-
Governance and Administration	362,666,409	80,104,987	-	-	-	-	-	-	-	-
County Attorney	67,598,950	-	-	-	-	-	-	-	-	-
County Public Service Board	99,205,341	-	-	-	-	-	-	-	-	-
Finance and Economic Planning	1,406,290,672	69,986,746	318,932,314	-	318,932,314	-	100.0	-	22.7	-
Agriculture, Irrigation, Food, Livestock & Fisheries	295,896,118	578,061,666	-	-	-	-	-	-	-	-
Water, Environment & Natural Resources	93,892,016	465,734,178	-	-	-	-	-	-	-	-
Education, Youth Affairs, Gender and Social Services	386,984,686	620,639,015	-	-	-	-	-	-	-	-
County Health Services	2,591,453,650	775,361,836	335,939,446	-	335,939,445.74	-	100.0	-	13.0	-
Lands, Physical Planning, Housing and Urban Development	137,140,084	124,145,928	-	-	-	-	-	-	-	-
Siaya Municipality	98,992,169	143,006,153	-	-	-	-	-	-	-	-
Bondo Municipality	66,257,978	51,200,000	-	-	-	-	-	-	-	-
Ugunja Municipality	54,446,350	59,832,766	-	-	-	-	-	-	-	-
Roads, Public Works, Energy and Transport	121,345,934	1,706,886,199	-	-	-	-	-	-	-	-
Trade, Enterprise and Industrialization	265,587,030	395,306,483	-	-	-	-	-	-	-	-
Tourism, Culture, Sports and Arts	146,900,600	167,184,686	-	-	-	-	-	-	-	-
Total	6,974,551,487	5,818,788,191	712,397,644	-	712,397,643	-	100.0	-	10.2	-

Source: Siaya County Treasury

Analysis of expenditure by departments shows that the Department of Finance and Economic Planning had the highest percentage of recurrent expenditure to budget at 22.7 per cent.

1.1.17 Budget Execution by Programmes and Sub-Programmes

Table 0.16 summarises the budget execution by programmes and sub-programmes in the period under review.

Table 0.16: Siaya County, Budget Execution by Programmes and Sub-Programmes

Programme	Sub-Programme	Revised Approved Estimates		Actual Expenditure		Absorption Rate (%)	
		(Kshs.)		(Kshs.)			
		Rec	Dev	Rec	Dev	Rec	Dev
County Assembly							
701020000	0701025010					0	0
701030000	0701035010					0	0
701040000	0701045010					0	0
701040000	0701045010					0	0
		0		0		0	0

5022-Siaya - Governance and Administration							
702085010	Communication and Public Relations	0	0	0	0	0	0
702045010	County Public Service Board	0	0	0	0	0	0
702015010	General Administration, Planning and Support Support Services	144,191,706.00	0	3,880,090.00	0	2.690924539	0
702065010	Sub County Administration	0	0	0	0	0	0
702035010	County Executive Administration	0	0	0	0	0	0
702013010	General Administration, Planning & Support Services	0	0	0	0	0	0
702025010	The Office of the Governor	31,949,807.50	40,052,493.50	2,600,000.00	0	8.13776421	0
702095010	Information and Technology	0	0	0	0	0	0
702075010	Human Resource Management	0	0	0	0	0	0
702055010	Fire fighting and disaster management	5,191,691.00	0	0	0	0	0
		181,333,204.50	40,052,493.50	6,480,090.00	0.00	3.573581583	0
5034-Siaya - Office of The County Attorney							
702015010	General Administration, Planning and Support Support Services	33,799,475.00	0	0.00	0.00	0	0
5033-Siaya - County Public Service Board							
702015010	General Administration, Planning and Support Support Services	49,602,670.50	0	0.00	0.00	0	0
5013-Siaya - Finance and Economic Planning							
703075010	Economic planning services	62,147,995.00	0	1,088,080.00	0	1.750788581	0
703035010	Procurement	9,182,315.00	0	540,740.00	0	5.888928881	0
703045010	Budget Services	29,165,294.00	0	684,400.00	0	2.346624725	0
703065010	Economic planning services	22,203,058.00	0	830,520.00	0	3.740565827	0
703105010	Monitoring and Evaluation	4,940,000.00	0	0	0	0	0
703025010	Administration Planning, Revenue & Accounting	555,376,029.00	34,993,373.00	34,413,050.00	0	6.196351337	0
703015010	Financial services	0	0	0	0	0	0
703095010	Public Participation	6,597,230.50	0	0	0	0	0
703055010	Internal Audit	13,533,414.50	0	0	0	0	0
		703,145,336.00	34,993,373.00	37,556,790.00	-	5.341255652	0
5023-Siaya - Agriculture, Food, Livestock and Fisheries							
101015010	Administration	59,833,642.00	42,826,151.00	0	0	0	0
101055010	Fisheries Development & Management	15,548,069.00	21,142,826.50	0	0	0	0

101035010	Veterinary Services	14,320,340.50	8,706,602.00	0	0	0	0
101045010	Crop Management	58,246,007.50	216,355,253.50	0	0	0	0
		147,948,059.00	289,030,833.00	0.00	0.00	0	0
5024-Siaya - Water, Irrigation, Environment and Natural Resources							
901025010	Water Services	18,397,816.00	167,297,458.50	0	0	0	0
901045010	Pollution & Control	0	0	0	0	0	0
901015010	Administration	26,088,192.00	0	0	0	0	0
901035010	Forestry	2,460,000.00	65,569,630.50	0	0	0	0
		46,946,008.00	232,867,089.00	0.00	0.00	0	0
5025-Siaya - Education, Youth Affairs, Gender and Social Services							
501055010	Sports	0	0	0	0	0	0
501075010	Social Resources	4,204,500.00	0	0	0	0	0
501035010	Youth Polytechnics ? Youth Training	11,143,134.50	18,085,525.00	0	0	0	0
501065010	Culture	0	45,223,390.50	0	0	0	0
501025010	ECD programmes	1,755,350.00	245,260,592.00	0	0	0	0
501015010	Administration Services	176,389,358.50	1,750,000.00	0	0	0	0
		193,492,343.00	310,319,507.50	-	-	0	0
5017-Siaya - County Health Services							
401085010	TB Services	0	0	0	0	0	0
401075010	RH Services	0	0	0	0	0	0
401095010	Nutrition Services	0	0	0	0	0	0
401105010	Environmental Health Services	0	0	0	0	0	0
401025010	Curative health Care Services	0	387,680,918.00	0	0	0	0
401035010	Preventive, Promotive and Rehabilitative Health Services	0	0	0	0	0	0
401045010	Waste Refuse and Waste Dumps	0	0	0	0	0	0
401055010	Facility Improvement Fund	247,851,008.50	0	0	0	0	0
401015010	General administration and Planning Services	1,047,875,816.50	0	0	0	0	0
401065010	HIV Services	0	0	0	0	0	0
401115010	Immunization Services	0	0	0	0	0	0
		1,295,726,825.00	387,680,918.00	-	-	0	0
5026-Siaya - Lands, Physical Planning, Urban Development and Housing							
102065010	General Administration, Planning and support Services	0	0	0	0	0	0
102025010	Statistics	0	0	0	0	0	0
102015010	Physical Planning	26,392,424.50	0	0	0	0	0
102035010	Land Survey & Mapping	13,765,014.00	62,072,964.00	0	0	0	0
102055010	Housing	28,412,603.50	0	0	0	0	0
		68,570,042.00	62,072,964.00	0.00	0.00	0	0

5030-Siaya - Municipality							
102065010	General Administration, Planning and support Services	49,496,084.50	71,503,076.50	0.00	0.00	0	0
5031-Siaya - Bondo Municipality							
102065010	General Administration, Planning and support Services	33,128,989.00	25,600,000.00	0.00	0.00	0	0
5032-Siaya - Ugunja Municipality							
102065010	General Administration, Planning and support Services	27,223,175.00	29,916,383.00	0.00	0.00	0	0
5027-Siaya - Roads, Public Works, Energy and Transport							
201015010	General Administration services	9,642,982.00	0	0	0	0	0
201035010	County Government Buildings Services	5,036,201.00	0	0	0	0	0
201025010	Road Development, Maintenance and Management	45,993,784.00	853,443,099.50	0	0	0	0
		60,672,967.00	853,443,099.50	0.00	0.00	0	0
5028-Siaya - Enterprise and Industrial Development							
301025010	Trade Development and Investment	5,527,719.00	0	0	0	0	0
301085010	Industrial Development	0	0	0	0	0	0
301015010	General Administration and Planning Services	127,018,480.00	0	45,419,608.00	0	35.75826762	0
301055010	Cooperative Extension Services	13,325,266.00	0	0	0	0	0
301095010	Waste Management	0	0	0	0	0	0
301035010	Promotion of Fair Trade Practices	6,209,050.00	0	0	0	0	0
301045010	Tourism	0	0	0	0	0	0
301065010	Market services	3,213,000.00	197,653,241.50	0	0	0	0
301075010	Alcohol Drinks Control	0	0	0	0	0	0
		155,293,515.00	197,653,241.50	45,419,608.00	0.00	29.24758835	0
5029-Siaya - Tourism, Culture, Sports and Arts							
302055010	Wildlife Services	15,175,000.00	0	0	0	0	0
302025010	Tourism	0	24,251,242.00	0	0	0	0
302045010	Communication Services	12,005,820.00	0	0	0	0	0
302035010	General Administration, Planning and support Services	46,269,480.00	0	0	0	0	0
302015010	ICT	0	0	0	0	0	0
501065010	Culture	0	0	0	0	0	0
501055010	Sports	0	59,341,101.00	0	0	0	0
		73,450,300.00	83,592,343.00	0.00	0.00	0	0

Source: Siaya County Treasury

The development sub-programmes had zero levels of budget implementation based on absorption rates. Conversely, the recurrent sub-programmes with the highest levels of budget implementation, based on absorption rates, were: General Administration and Planning Services in the Department of Enterprise and Industrial Development at 36 per cent, The Office of the Governor in the Department of Governance and Administration at 8 per cent, Administration Planning, Revenue & Accounting in the Department of Finance and Economic Planning at 6 per cent, and Procurement at 6 per cent of the budget allocation.