

COUNTY GOVERNMENT OF SIAYA



Budget Implementation Report

For 3rd Quarter Ending March 30th, 2026

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 brought forward from FY 24/25 of Kshs.961 million (8 per cent) and Kshs.3.11 billion (24 per cent) generated as own-source revenue. A breakdown of the additional allocations is shown in Table Error! No text of specified style in document..1.

1.1.2 Revenue Performance

During the first nine months of FY 2025/26, the County reported total revenues amounting to Kshs.7.93 billion. This amount represented an increase of 13 per cent compared to the amount received in a similar period in FY 2024/25 of Kshs.6.99 billion. The total revenue consisted of Kshs.5.78 billion from the equitable share of revenue raised nationally, additional allocations from the national government and development partners of Kshs.586 million, and own-source revenue (OSR) collection of Kshs.607 million. Additionally, the County had a cash balance of Kshs.961 million from FY 2024/25. The total OSR collection of Kshs.607 million included Facilities Improvement Financing (FIF) of Kshs.423 million, and Kshs.184 million from other OSR sources. Table Error! No text of specified style in document..1 summarises the total revenue available to the County Government during FY 2025/26.

Table Error! No text of specified style in document..1: Siaya County, Revenue Performance in the first nine months of FY 2025/26

No	Revenue Stream	Annual Targeted Revenue (Kshs.)	Actual Receipts (Kshs.)	Receivables in the first nine months of FY 2025/26 (Kshs.)	Total Revenues (in accrual basis) in the first nine months of FY 2025/26 (Kshs.)	Revenue Performance
		A	B	C	D	F=D/A*100
A	Unspent Balance from FY 2023/24					
1	Balance at CRF	961,813,235	961,813,235	-	961,813,235	100
2	County Executive Refunds to CRF	-	-	-	-	-
3	County Assembly Refunds to CRF	-	-	-	-	-
	Sub-Total	961,813,235	961,813,235	-	961,813,235	100
B	Equitable Share of Revenue Raised Nationally	7,754,478,885	5,156,728,458	620,358,311	5,777,086,769	74.50
	Sub-Total	7,754,478,885	5,156,728,458	620,358,311	5,777,086,769	74.5
C	Additional Allocations (Including Grants)					
1	Arreas to health care workers	22,723,820	-	-	-	-
2	Community Health promoters (CHP)	63,810,000	-	-	-	-
3	DANIDA	8,721,000	-	-	-	-

No	Revenue Stream	Annual Targeted Revenue (Kshs.)	Actual Receipts (Kshs.)	Receivables in the first nine months of FY 2025/26 (Kshs.)	Total Revenues (in accrual basis) in the first nine months of FY 2025/26 (Kshs.)	Revenue Performance
		A	B	C	D	F=D/A*100
4	KDSP II-Recurrent	37,500,000	-	-	-	-
5	KDSP II-Development	352,500,000	88,280,415.15	-	88,280,415.15	25.04
6	Aquaculture Business Development Project (ABDP)	12,969,602	-	-	-	-
7	National Agricultural Value Chain Development Programme (NAVCDP)	231,250,000	133,217,918.31	-	133,217,918.31	57.61
8	Kenya Livestock Commercialization Project (KELCOP)	60,550,000	33,549,430.60	-	33,549,430.60	55.41
9	Finnacing Locally Led Climate Action (FLLoCA)	11,000,000	11,000,000	-	11,000,000	100
10	Finnacing Locally Led Climate Action (FLLoCA)		187,287,129	-	187,287,129	-
11	Aggregation Industrial Park (CAIP)		133,368,421	-	133,368,421	-
12	Royalties	259,152	259,152	-	259,152	100
13	Roads Maintenance Levy Fund (RMLF)	160,843,161	-	-	-	-
	Sub-Total	962,126,735	586,962,466.06	-	586,962,466.06	61.01
D	Ordinary Own Source Revenue (OSR)					
1	Single Business Permits	498,490,765	67,979,642.80	-	67,979,642.80	13.64
2	Market Fees	345,678,098	29,978,613.55	-	29,978,613.55	8.67
3	Boda Boda	47,869,098	-	-	-	-
4	Weights & Measures	23,908,765	528,780	-	528,780	2.21
5	Trade Income (Audit Fee)	12,768,543	23,100	-	23,100	0.18
6	Advertisement Charges	11,550,000	3,759,304.15	-	3,759,304.15	32.55
7	Liquor Licensing	23,100,000	1,610,004	-	1,610,004	6.97
8	Bus Park	87,654,321	14,892,542	-	14,892,542	16.99
9	Plan Approval (Engineers)	24,768,098	4,558,163	-	4,558,163	18.40
10	Grader	10,626,000	-	-	-	-
11	Fire Inspection	2,310,000	-	-	-	-
12	Parking	45,786,908	9,742,772	-	9,742,772	21.28
13	County Hall Hire	161,700	-	-	-	-
14	Fish Cess	23,657,098	5,297,200	-	5,297,200	22.39
15	Slaughter Fees	12,879,076	233,990	-	233,990	1.82
16	Cilor	23,100,000	-	-	-	-
17	Sugar Cess	41,897,098	2,453,780.55	-	2,453,780.55	5.86
18	Agriculture Income (Fisherman Licence)	6,214,236	484,950	-	484,950	7.80
19	Veterinary Services	5,076,497	2,916,050	-	2,916,050	57.44
20	Cattle Auction	5,775,000	2,270,750	-	2,270,750	39.32
21	Tractor Hire Services (T.H.S) Private Tractors	137,087,500	1,793,450	-	1,793,450	1.31
22	Sales Of Seeds	-	2,287,700	-	2,287,700	-
23	Sales Of Fertilizer	-	1,088,400	-	1,088,400	-

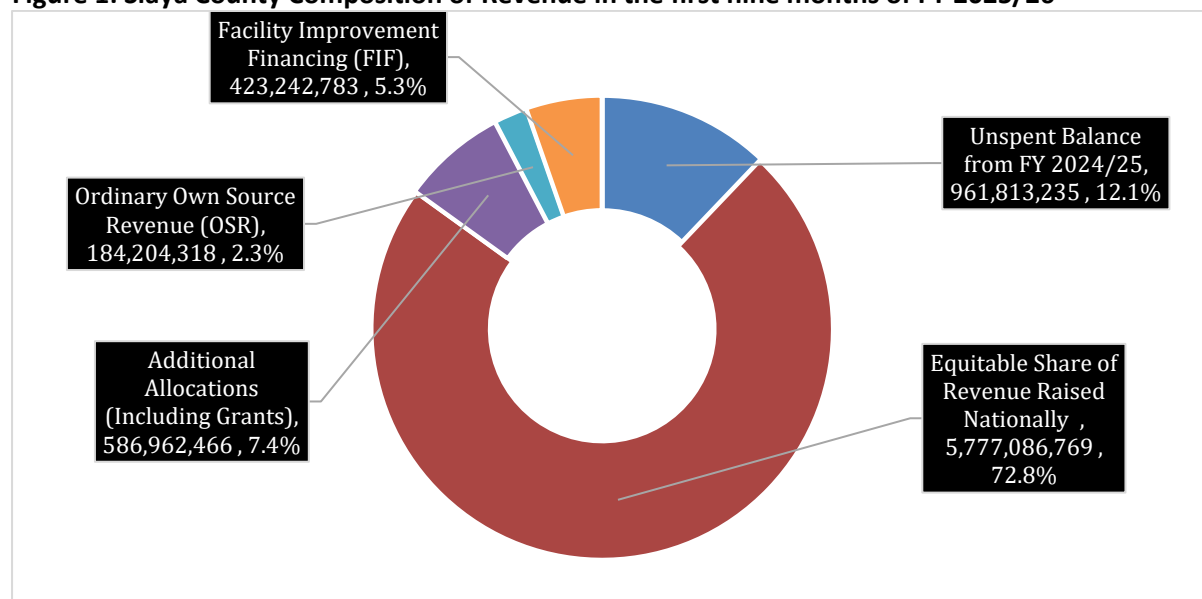
No	Revenue Stream	Annual Targeted Revenue (Kshs.)	Actual Receipts (Kshs.)	Receivables in the first nine months of FY 2025/26 (Kshs.)	Total Revenues (in accrual basis) in the first nine months of FY 2025/26 (Kshs.)	Revenue Performance
		A	B	C	D	F=D/A*100
24	Plan Approval (Physical Planning)	37,178,098	4,287,332	-	4,287,332	11.53
25	Transfer Fee	3,003,000	1,425,874	-	1,425,874	47.48
26	Plot Rates	95,321,908	3,113,421	-	3,113,421	3.27
27	Plot Rent	94,321,890	6,222,965	-	6,222,965	6.60
28	Ground Rent	4,532,897	327,950	-	327,950	7.23
29	House Rent	5,313,000	63,247	-	63,247	1.19
30	Kiosk/Stall Rent	387,615,432	7,364,286	-	7,364,286	1.90
31	Burial Fee & Synage	115,500	-	-	-	-
32	Clearance Certificate	1,732,500	390,000	-	390,000	22.51
33	Site Fee	1,504,965	-	-	-	-
34	Survey Fee	1,732,500	503,200	-	503,200	29.04
35	Private Estate Fee	150,150	-	-	-	-
36	Nema (Noise Permit)	3,650,849	61,600	-	61,600	1.69
37	Sand Cess/Quarry	7,004,005	10,000	-	10,000	0.14
38	Misc.	-	5,010,345.40	-	5,010,345.40	-
39	School Fee	389,813	-	-	-	-
40	Impounding Fee	2,310,000	8,000	-	8,000	0.35
41	Public Health	-	3,516,906	-	3,516,906	-
	Sub-Total	2,036,235,308	184,204,318	-	184,204,318	9.05
F	Facility Improvement Financing (FIF)					
1	SHIF	1,078,685,515	324,278,467	-	324,278,466.81	30.06
2	HOSPITAL REVENUE	-	98,964,316	-	98,964,316.38	-
	Sub-Total	1,078,685,515	423,242,783	-	423,242,783.19	39.24
	Total	12,793,339,678	7,312,951,260	620,358,311	7,933,309,571	62.01

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.

Figure 1: Siaya County Composition of Revenue in the first nine months of FY 2025/26

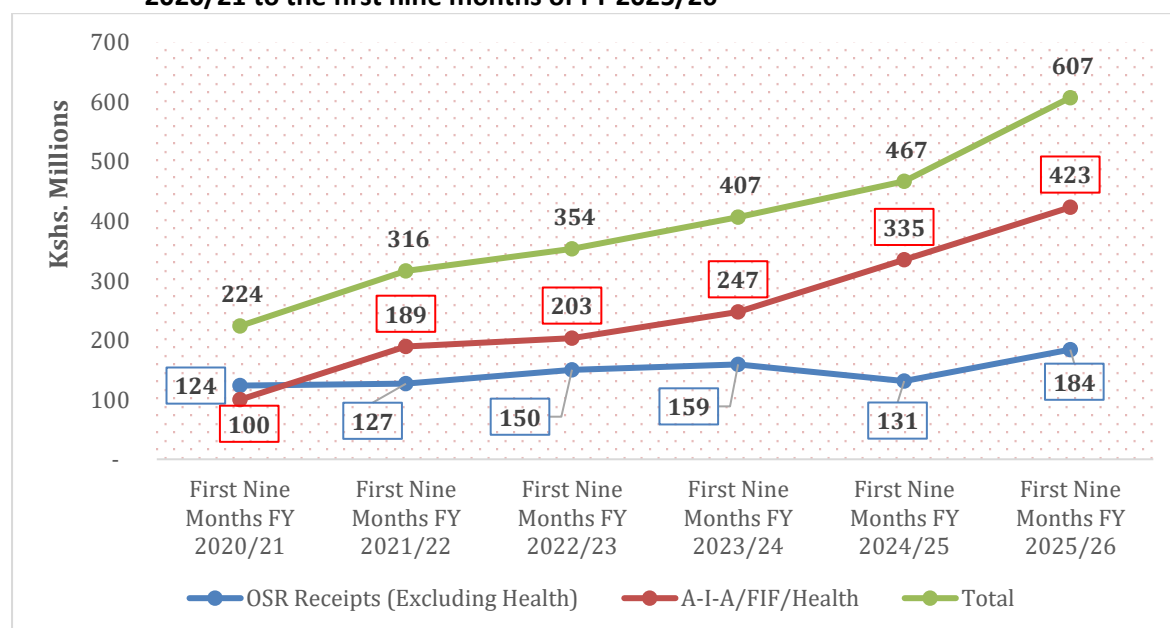


Source: Siaya County Treasury

The equitable share of revenue raised nationally, unspent balance from FY 2024/25 and additional allocations (including grants), and FIF contributed 73 per cent, 12 per cent and 8 per cent, respectively, of the total receipts for the reporting period.

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

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



Source: Siaya County Treasury

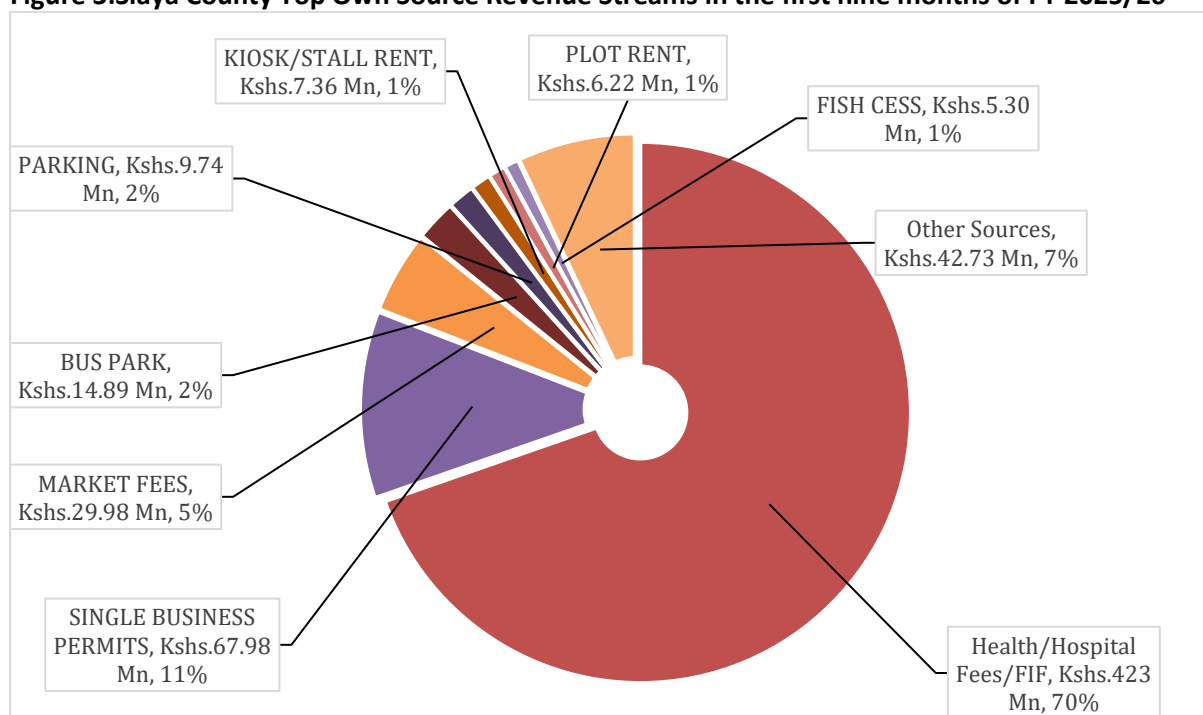
During the first nine months of FY 2025/26, the County received Kshs.607 million from OSR, including FIF. This amount was an increase of 30 per cent compared to Kshs.466 million realised in a similar

period in FY 2024/25, and was 20 per cent of the annual target and 11 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 that contributed the most to OSR receipts are shown in Figure 3.

Figure 3: Siaya County Top Own Source Revenue Streams in the first nine months of FY 2025/26



Source: Siaya County Treasury

As shown in Figure 3, the largest revenue stream, at Kshs.423 million, was Health/FIF/Hospital Fees, accounting for 70 per cent of total OSR receipts. The County Government indicated that it has automated 12 revenue streams out of 25.

1.1.3 Revenue Receivables

As of 1st July 2025, the County reported revenue arrears of Kshs.189 million, which increased to Kshs.954 million as of 31st March 2026. The County currently tracks its revenue arrears using automated system, with an accrual-basis option.

Table **Error! No text of specified style in document..2** presents a breakdown of the County's revenue arrears.

Table Error! No text of specified style in document..2: Siaya County Revenue Arrears as of 31st March 2026

No	Revenue Stream	Revenue Arrears as of 1 July 2025 (Kshs.)	Progress made in the first nine months of FY 2025/26			OSR Arrears as of 31 st March 2026 (Kshs.)
			Waivers (Kshs)	Arrears paid in the financial year (Kshs)	Arrears earned in the first nine	

					months of FY 2025/26 (Kshs)	
		a	b	c	d	f=a-b-c+d
A	Equitable Share of Revenue Raised Nationally					
1	Month of March	-	-	-	620,358,311	620,358,311
	Sub-Total	-	-	-	620,358,311	620,358,311
B	Ordinary Own Sources of Revenue					
1	Single Business Permit	57,952,905	-	15,290,589	528,242	43,190,558
2	Liquor	2,444,200	-	-	788,869	3,233,069
	Sub-Total	60,397,105	-	15,290,589	1,317,111	46,423,627
C	Facility Improvement Fund (FIF)					
1	SHIF	128,863,123	-	-	158,613,533.87	287,476,657
	Sub-Total	128,863,123	-	-	158,613,533.87	287,476,657
Total		189,260,228	-	15,290,589	158,613,533.87	954,258,595

Source: Siaya County Treasury

As of 31st March 2026, the revenue arrears totalled to Kshs.954.26 million, comprising Kshs.620.36 million for equitable share of revenue raised nationally (65 per cent), Kshs.287.48 million for SHIF (30 per cent) and Kshs.46.42 million for ordinary own source revenue (5 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 Treasury did not report any borrowing during the reporting period.

1.1.5 Withdrawals from the County Revenue Fund and County Assembly Fund

During the reporting period, the Controller of Budget approved exchequer withdrawal requests totalling Kshs.4.63 billion from the Siaya County Revenue Fund (CRF) account. This amount consisted of Kshs.781.40 million (17 per cent) designated for development programs and Kshs.3.84 billion (83 per cent) allocated for recurrent programs.

An analysis of the released recurrent exchequers shows that Kshs.2.91 billion was allocated to employee compensation and Kshs.933.66 million to operations and maintenance expenditures.

As of 31st March 2026, the County Government's cash balance in the Siaya CRF account was Kshs.952.47 million.

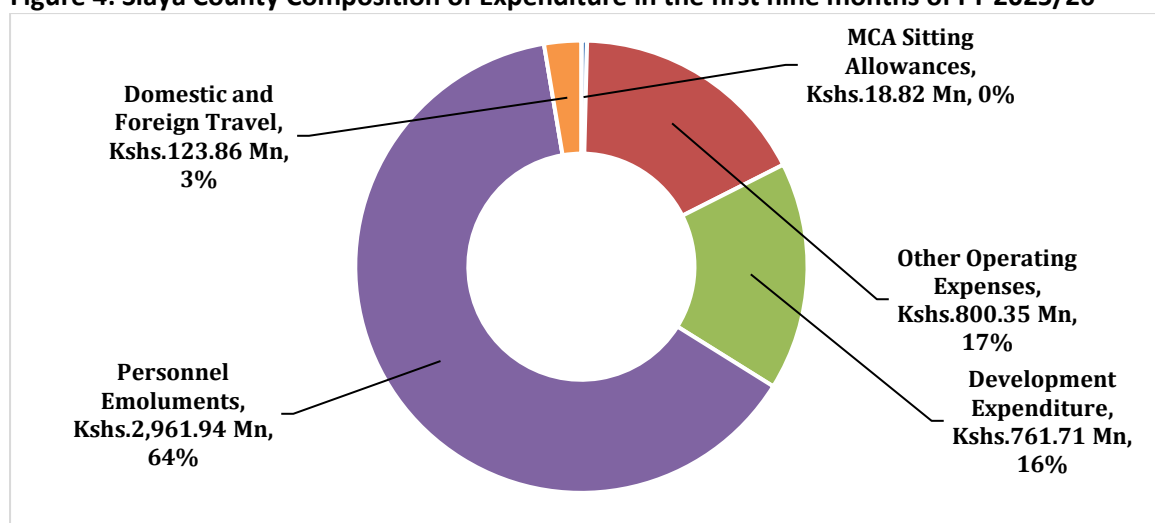
The County has started the process to operationalise the County Assembly Fund as of 31st March 2026.

1.1.6 Expenditure Review

The County spent Kshs.4.52 billion on development and recurrent programmes during the reporting period. The expenditure represented 98 per cent of the total funds released by the CoB. It comprised Kshs.761.71 million for development programmes and Kshs.3.76 billion for recurrent programmes. Expenditure on development programmes accounted for 13 per cent of the annual development expenditure budget, while recurrent expenditure accounted for 54 per cent of the annual recurrent expenditure budget.

Figure 4 provides a detailed breakdown of total expenditure.

Figure 4: Siaya County Composition of Expenditure in the first nine months of FY 2025/26



Source: Siaya County Treasury

As shown in Figure 4, the three highest expenditure categories were personnel emoluments, other operating expenses, and development expenditure, contributing 64, 17 and 16 per cent of total expenditure for the reporting period.

1.1.7 Expenditure by Economic Classification

The County Executive incurred Kshs.2.71 billion in employee compensation, Kshs.485.34 million in operations and maintenance, and Kshs.742.21 million in development activities. Similarly, the County Assembly spent Kshs.252.99 million on compensation of employees, Kshs.315.01 million on operations and maintenance, and Kshs.19.50 million on development activities, as shown in Table Error! No text of specified style in document..3.

Table Error! No text of specified style in document..3: Siaya County Summary of Budget and Expenditure by Economic Classification

Expenditure Classification	Approved Budget (Kshs.) (a)		Amount Paid in the first nine months of FY 2025/26 (Kshs.) (b)		Expenditure Accrued in the first nine months of FY 2025/26 (Kshs.) (c)		Total Expenditure in the first nine months of FY 2025/26 (Kshs.) (d=b+c)		Absorption (%) (d/a*100)	
	Executive	Assembly	Executive	Assembly	Executive	Assembly	Executive	Assembly	Executive	Assembly
Total Recurrent Expenditure	6,194,657,987	779,893,500	3,159,892,236	529,283,438	34,395,155	38,715,898	3,194,287,392	567,999,336	52	73
Compensation of Employees	3,253,191,529	348,925,645	2,674,554,637	222,529,424	34,395,155	30,461,111	2,708,949,792	252,990,535	83	73
Operations and Maintenance	2,941,466,458	430,967,855	485,337,599	306,754,014	-	8,254,787	485,337,599	315,008,801	16	73
Development Expenditure	5,237,450,643	581,337,548	742,208,540	19,498,687	-	-	742,208,540.66	19,498,687	14	3

Expenditure Classification	Approved Budget (Kshs.) (a)		Amount Paid in the first nine months of FY 2025/26 (Kshs.) (b)		Expenditure Accrued in the first nine months of FY 2025/26 (Kshs.) (c)		Total Expenditure in the first nine months of FY 2025/26 (Kshs.) (d=b+c)		Absorption (%) (d/a*100)	
	Executive	Assembly	Executive	Assembly	Executive	Assembly	Executive	Assembly	Executive	Assembly
Total	11,432,108,630	1,361,231,048	3,902,100,777	548,782,125	34,395,155	38,715,898	3,936,495,932	587,498,023	34	43

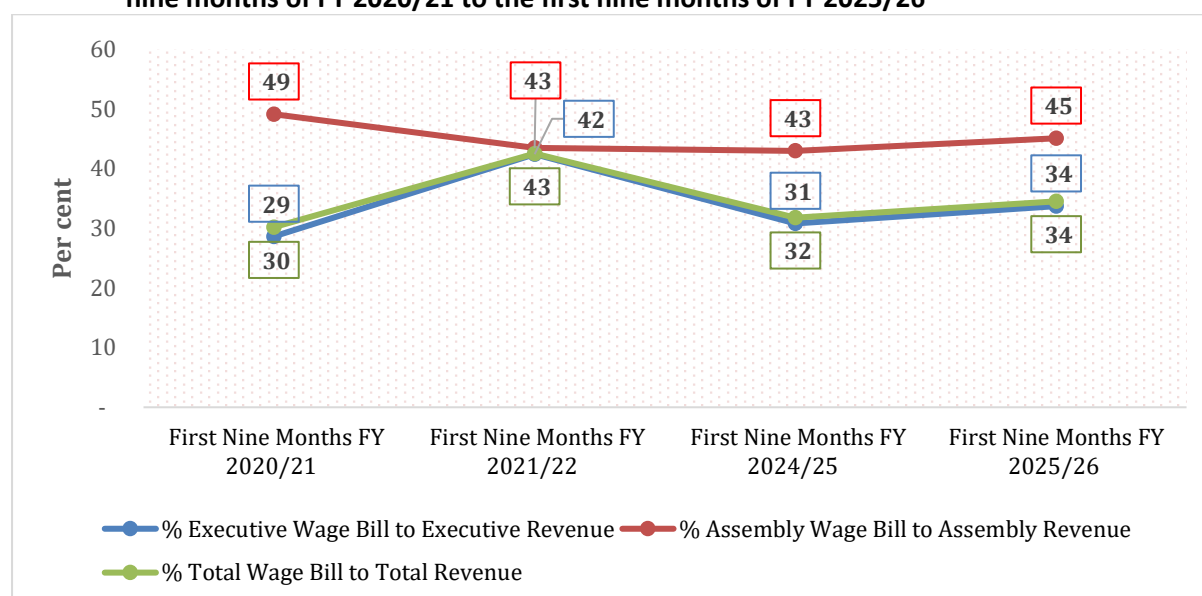
Source: Siaya County Treasury

1.1.8 Expenditure on Employee Compensation

The expenditure on employee compensation totalled Kshs.2.93 billion, representing 34 per cent of revenue. This expenditure on employee compensation shows. **an increase** compared to the Kshs.2.41 billion reported in a similar period in FY 2024/25.

Figure 5 shows the trend in employee compensation as a percentage of total revenue from the first nine months of FY 2020/21 to the first nine months of FY 2025/26.

Figure 5: Percentage of Employee Compensation Expenditure to Total Revenue Received in the first nine months of FY 2020/21 to the first nine months of FY 2025/26



Source: Siaya County Treasury

Further analysis indicated that PE costs amounting to Kshs.2.50 billion were processed through the Human Resource Information System (HRIS). In contrast, Kshs.438.68 million was processed through manual payrolls, which accounted for 15 per cent of the total PE cost.

The manual payroll comprised salaries for 477 staff not on boarded into the Human Resource Information System (HRIS), salaries for 1811 casual staff and top-up allowances for 11 security personnel as shown in Table Error! No text of specified style in document..4.

Table Error! No text of specified style in document..4: Breakdown of Siaya County Manual Payroll

Sno.	Description of Manual Payroll	Amount (Kshs.)
1.	Salaries for staff yet to be on boarded into HRIS	202,364,202

Sno.	Description of Manual Payroll	Amount (Kshs.)
2.	Salaries for casual staff	196,162,921
3.	Top-up Allowances for Security Officers	3,118,500
	Total	401,645,623

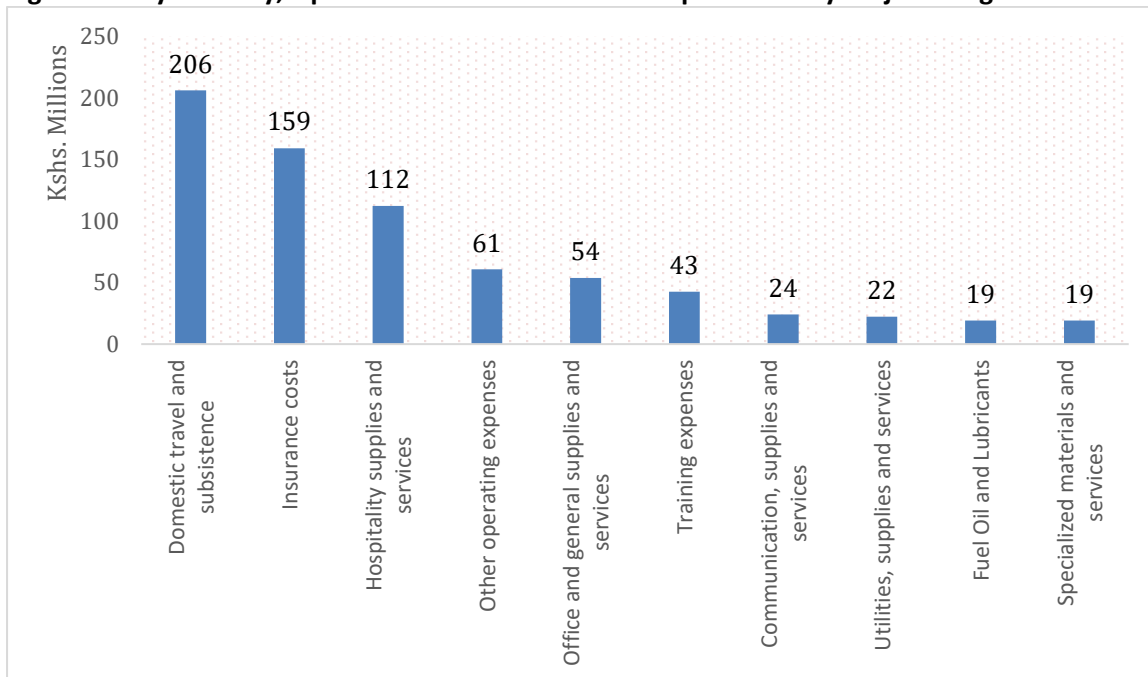
Source: Siaya County Treasury

The County Assembly spent Kshs.18.82 million on committee sitting allowances for the 45 MCAs against the annual budget allocation of Kshs.29.75 million. The average monthly sitting allowance was Kshs.46,472 per MCA. The County Assembly has 23 House Committees.

1.1.9 Expenditure on Operations and Maintenance

During the reporting period, the County spent Kshs. 800.35 million on operations and maintenance, representing a decrease of 26 per cent compared to a similar period in FY 2024/25, when the County spent Kshs.1.01 billion. Figure 6 illustrates the distribution of Operations and Maintenance expenditures across the major spending categories.

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



Source: Siaya County Treasury

1.1.10 Unbundling “Other Operating Expenses- others 2211399” Under Operations and Maintenance Expenditures

The budget performance report for the first nine months of FY 2025/26 indicates that the County spent Kshs. 60.68 million on "other operating expenses-others," which was 8 per cent of the total operations and maintenance expenditure of Kshs. 746.70 million. The disaggregated items under the “Other Operating Expenses-others” category is shown in Table Error! No text of specified style in document..5.

Table Error! No text of specified style in document..5: Breakdown of “Other Operating Expenses” under O&M Expenditures

Code	Item	Budget (Kshs)	Expenditure (Kshs.)
2211399	Other Operating Expenses	3,080,000	3,024,884
	Total	3,080,000	3,024,884

Source: Siaya 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, representing 2 per cent of the County's overall budget. Of this amount, the County allocated Kshs.180 million to the Emergency Fund in line with Section 110 of the PFM Act, 2012, accounting for 1 per cent of the total budget. Table Error! No text of specified style in document..6 summarises each established Fund's budget allocation and performance during the reporting period.

Table Error! No text of specified style in document..6: Performance of Siaya County Established Funds in the first nine months of FY 2025/26

S/ No.	Name of the Fund	Date Published	Approved Budget Allocation in FY 2025/26 (Kshs.)	Exchequer Issues in the first nine months of FY 2025/26 (Kshs.)	Actual disbursements in the first nine months of FY 2025/26 (Kshs.)	Cumulative disbursements to the Fund (Kshs.)	Submission of Financial Statements (Yes/No.)
County Executive Established Funds							
1.	Siaya County Emergency Fund	2020	180,000,000	20,000,000	-	457,557,169	NO
2.	Siaya County Bursary Fund	2013	-	-	-	732,100,000	
3.	Financing Locally Led Climate Action (FLLoCA)	2022	11,000,000	198,287,129	-	470,842,789	NO
4.	Cooperative Development Fund	2024	10,000,000	-	-	-	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	218,287,129	1,004,509	1,383,111,195	

Source: Siaya County Treasury

During the reporting period, the CoB did not receive quarterly financial reports from 3 Fund Administrators, as indicated in Table Error! No text of specified style in document..6.

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. Therefore, Siaya County Bursary Fund and The Siaya County Assembly Car Loan and Mortgage Fund should not be operated.

1.1.12 County Municipalities, Corporations and Agencies

The County has 3 Semi-Autonomous municipalities which were allocated Kshs.473.74 million in FY 2025/26. Their total expenditure for the review period amounted to Kshs.102.49 million as shown in Table 1.7

Table Error! No text of specified style in document..7: Performance of Siaya County Municipalities, Corporations, and Other Agencies in the first nine months of FY 2025/26

S/No.	Name of the Corporation	Approved Budget Allocation in FY 2025/26 (Kshs.)	Exchequer Issues (Kshs)	Reported Expenditures in the first nine months of FY 2025/26 (Kshs.)	Financial Statement Submitted
1	Siaya Municipality	241,998,322	58,895,152	55,801,587	NO
2	Bondo Municipality	117,457,978	29,699,000	27,129,063	NO
3	Ugunja Municipality	114,279,116	22,496,031	19,558,484	NO
Sub-total		473,735,416	111,090,183	102,489,134	

Source: Siaya County Treasury

1.1.13 Expenditure on Domestic and Foreign Travel

Expenditure on domestic travel amounted to Kshs.123.86 million and comprised Kshs.102.12 million spent by the County Assembly and Kshs.21.74 million by the County Executive. There was no expenditure on foreign travel.

1.1.14 Facility Improvement Financing

During the review period, the County reported collections of Kshs.423.24 million as FIF, which was 39 per cent of the annual target of Kshs.1.07 billion. The collected amount was retained and utilised at source in line with the Facility Improvement Financing Act, 2023. The County developed regulations to operationalise the FIF Act of 2023.

The expenditure by the health facilities amounted to Kshs.434.22 million, as shown in Table Error! No text of specified style in document..8.

Table Error! No text of specified style in document..8: Siaya County Health Facilities Expenditure Performance in the first nine months of FY 2025/26

No.	Health Facility	Number of Facilities	Approved Budget (Kshs.)	Actual Expenditure (Kshs.)	Absorption rate (%)
1	Level 4 Hospital	16	875,188,589	377,702,468	43.16
2	Level 3 Facility	55	70,392,019	41,893,386	59.51
3	Level 2 Facility	104	133,104,907	14,619,970	10.98
	Total	175	1,078,685,515	434,215,824.90	40.25

Source: Siaya County Treasury

1.1.15 Development Expenditure

In the review period, the County reported spending Kshs.761.71 million on development programmes, representing a decrease of 38 per cent compared to FY 2024/25, when the County spent Kshs.1.04 billion. Table 1.9 summarises the development projects with the highest expenditure in the reporting period.

Table Error! No text of specified style in document..9: Siaya County, List of Development Projects with the Highest Expenditure

No	Sector	Project Name	Project Location	Project Commencement Date	Expected date of Completion of the Project	Contract sum (Kshs)	Total Funding in FY 2025/26 (Kshs.)	Expenditure (on an accrual basis) in the first nine months of FY 2025/26 (Kshs.)	Cumulative project expenditure (on an accrual basis) as of 31 st March 2026 (Kshs.)	Percentage (%) of Completion
County Funded Projects										
1	Finance & Economic Planning	Complete Automation of Revenue	Executive			33,013,561	33,013,561	28,629,391.41	28,629,391.41	86.72%
2	CHS	Completion of casualty and maternity complex at Yala SCH	Executive	Dec-23	Feb-26	78,084,128	30,000,000	30,881,700.83	30,881,700.83	90%
3	Governance, Administration and ICT	Phased construction of Ugenya Sub County Office at Ukwala	Executive	11th April 2025	Nov-25	41,233,141.48	15,233,141	8,246,628.30	8,246,628.30	
4	Governance, Administration and ICT	Phased construction of Gem Sub County Office at Yala	Executive	12th May 2025	12th November 2025	41,593,818.75	15,593,819	5,673,544.75	5,673,544.75	2%
5	Siaya Municipality	Completion of construction and equipping of Municipal Office complex - Phase 2 (multi-year project)	Siaya municipal Coumpound	26/05/2025	26/05/2026	62,557,284	50,147,536	17,878,165.55	30,389,622	60
6	WECC&NR	Revamping South Sakwa (Olago)	Executive	7.03.2025	7.09.2025	47,023,421	17,150,000	17,146,271.50	17,146,271.50	60%
7	AFSL&F	Provision of improved kienyeji chicks to South Gem groups	South Gem			10,412,742.90	10,000,000	8,436,414.61	8,436,414.61	100%
8	PWRE&T	Phased of upgrading to Bitumen standard- Sega market ring road	north Ugenya	1st January	30th June	98,097,505	48,380,499	45,355,577.40	45,355,577.40	100%
9	LPPH&UD	Preparation of Valuation Roll	Executive			43,000,000	6,178,324	6,095,280	6,095,280	75%
10	PWRE&T	Opening, grading and gravelling of Sianga-Wambarra- Yao Kouma- Kongolo Road.	central sakwa	1st January	30th June	6,448,517.98	6,500,550	6,367,317.98	6,367,317.98	100%
Donor Funded Projects										
1	CHS	construction of out-patient unit Co-funding of urenga hospital-KDSP II	Executive			84,319,813.21	67,000,000	16,119,955.08	16,119,955.08	55%

Source: Siaya County Treasury

The County reported 3 stalled development projects as of 31st March 2026, with an estimated value of Kshs.46.78 million, of which Kshs.3.72 million has already been paid. The stalled projects are shown in Table 1.10.

Table Error! No text of specified style in document..10: Siaya County Stalled Projects as of 31st March 2026

No	Sector	Project Name	Project Location	Project Start Date	Expected Completion Date of the Project	Estimated Value of the Project (Kshs.)	Amount Paid on the stalled project (Kshs.)	Accrued Expenditure on the stalled project (Kshs.)	Outstanding Unpaid Balance As of 31 st March 2026	Percentage of Completion before stalling of the Project
1	Governance, Administration and ICT	Proposed Construction of Rarieda Sub-County Headquarters in Aram	Executive	16th April 2025	Nov 2025	39,900,000	N/A	-	42,383,851.99	N/A
2	Governance, Administration and ICT	Purchase of Land for Construction of Rarieda Sub County Office	Executive	May, 2025	25 May 2025	5,000,000	N/A	-	5,000,000	-
3	Enterprise	Completion of Nyamonye juakali	Yimbo East	31/12/2023	31/3/2024	1,878,186.20	3,720,000	-		40

Source: Siaya County Treasury

1.1.16 Budget Performance by Department

Table 1.11 summarises the approved budget allocation, expenditure, and absorption rate by department for the period under review.

Table Error! No text of specified style in document..11: Siaya County, Budget Allocation and Absorption Rate by Department in the first nine months of FY 2025/26

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	779.89	581.34	568.00	19.50	568.00	19.50	100	100	72.8	3.4
Governance and Administration	362.67	80.10	279.42	17.67	268.10	16.16	96	91.4	73.9	20.2
County Attorney	67.60	-	20.82	-	18.70	-	89.8	-	27.7	-
County Public Service Board	99.21	-	60.82	-	55.05	-	90.5	-	55.5	-
Finance and Economic Planning	1406.29	69.99	589.55	30.50	580.49	28.63	98.5	93.9	41.3	40.9
Agriculture, Food, Livestock & Fisheries	295.90	578.06	179.65	30.32	174.36	28.88	97.1	95.3	58.9	5

Water, Irrigation, Environment & Natural Resources	93.89	465.73	37.03	71.08	33.73	68.80	91.1	96.8	35.9	14.8
Education, Youth Affairs, Gender & Social Services	386.98	620.64	259.85	100.68	253.73	97.96	97.6	97.3	65.6	15.8
County Health Services	2591.45	775.36	1477.95	108.40	1467.38	106.23	99.3	98	56.6	13.7
Lands, Physical Planning, Urban Development and Housing	137.14	124.15	46.26	23.59	43.42	22.75	93.9	96.4	31.7	18.3
Siaya Municipality	98.99	143.01	32.60	26.30	30.62	25.18	94	95.7	30.9	17.6
Bondo Municipality	66.26	51.20	25.70	4.00	23.63	3.50	91.9	87.5	35.7	6.8
Ugunja Municipality	54.45	59.83	22.50	-	19.56	-	86.9	-	35.9	-
Roads, Public Works, Energy and Transport	121.35	1706.89	56.59	268.16	47.04	265.89	83.1	99.2	38.8	15.6
Enterprise and Industrial Development	265.59	395.31	136.77	36.52	128.81	35.10	94.2	96.1	48.5	8.9
Tourism, Culture, Sports and Arts	146.90	167.18	51.77	44.67	49.66	43.14	95.9	96.6	33.8	25.8
Total	6974.55	5818.79	3845.27	781.40	3762.29	761.71	97.8	97.5	53.9	13.1

Source: Siaya County Treasury

Analysis of expenditure by departments shows that the Department of Finance and Economic Planning recorded the highest absorption rate of development budget at 40.9 per cent, followed by the Department of Tourism, Culture, Sports and Arts at 25.8 per cent. The Department of Governance and Administration had the highest percentage of recurrent expenditure to budget at 73.9 per cent, while the Department of County Attorney had the lowest at 27.7 per cent.

The three lowest absorption rates for development of 5 per cent, 6.8 per cent and 8.9 per cent are as a result of funding not having been made to the respective departments of Agriculture, Food, Livestock & Fisheries, Bondo Municipality and Enterprise and Industrial Development.

1.1.17 Budget Execution by Programmes and Sub-Programmes

Table 1.12 summarises budget execution by programmes and sub-programmes in the period under review with the highest absorption rates.

Table Error! No text of specified style in document..12: Budget Execution by Programmes and Sub-Programmes with Highest Absorption Rates

Programme	Sub-Programme	Gross Approved Estimates FY 2025/26 (Kshs.)	Expenditure (including accrued expenditure) as of 31 st March 2026 (Kshs.)	Absorption Rate (%)
		Dev	Dev	Dev
DEVELOPMENT				
Tourism, Culture, Sports and Arts				
302025010	Tourism	48,502,484	34,519,965.40	71.17
501055010	Sports	118,682,202	50,167,597.70	42.27
Water, Irrigation, Environment and Natural Resources				
901035010	Forestry	131,139,261	73,371,957.95	55.95
Education, Youth Affairs, Gender and Social Services				
501035010	Youth Polytechnics Youth Training	36,171,050	19,667,794	54.37
501025010	ECD programmes	490,521,184	197,687,212.05	40.30
RECURRENT				
Governance and Administration				
702055010	Firefighting and disaster management	10,383,382	9,808,706	94.47
Education, Youth Affairs, Gender and Social Services				
501015010	Administration Services	352,778,717	332,909,288.90	94.37
County Public Service Board				
702015010	General Administration, Planning and Support Support Services	99,205,341	92,027,347.65	92.76
Agriculture, Food, Livestock and Fisheries				
101045010	Crop Management	116,492,015	103,709,167.25	89.03
101015010	Administration	119,667,284	105,265,032	87.96

Source: Siaya County Treasury

The development sub-programmes with the highest budget implementation rates were: Tourism in the Department of Tourism, Culture, Sports and Arts at 71.17 per cent, Forestry in the Department of Water, Irrigation, Environment and Natural Resources at 55.95 per cent, and Youth Polytechnics Youth Training in the Department of Education, Youth Affairs, Gender and Social Services at 54.37 per cent.

For recurrent sub-programmes, the top performers included: Firefighting and disaster management in the Department of Governance and Administration at 94.47 per cent, Administration Services in the Department of Education, Youth Affairs, Gender and Social Services at 94.37 per cent, and General

Administration, Planning and Support Services in the Department of County Public Service Board at 92.76 per cent.

Table 1.13 summarises the budget execution by programmes and sub-programmes in the period under review that had the lowest absorption rates.

Table Error! No text of specified style in document..13: Budget Execution by Programmes and Sub-Programmes with Lowest Absorption Rates

Programme	Sub-Programme	Gross Approved Estimates FY 2025/26 (Kshs.)	Expenditure (including accrued expenditure) as of 31 st March 2026 (Kshs.)	Absorption Rate (%)
		Dev	Dev	Dev
DEVELOPMENT				
Education, Youth Affairs, Gender and Social Services				
501015010	Administration Services	3,500,000	-	-
501065010	Culture	90,446,781	9,134,750	10.10
Ugunja Municipality				
102065010	General Administration, Planning and support Services	59,832,766	9,590,190.20	16.03
Agriculture, Food, Livestock and Fisheries				
101055010	Fisheries Development &Management	42,285,653	7,310,604	17.29
Enterprise and Industrial Development				
301065010	Market services	395,306,483	74,090,321.45	18.74
RECURRENT				
Enterprise and Industrial Development				
301055010	Cooperative Extension Services	26,650,532	2,913,760	10.93
County Health Services				
401055010	Facility Improvement Fund	495,702,017	63,181,375.25	12.75
Finance and Economic Planning				
703075010	Economic planning services	124,295,990	19,035,340.70	15.31
703105010	Monitoring and Evaluation	9,880,000	1,571,600	15.91
Lands, Physical Planning, Urban Development and Housing				
102055010	Housing	56,825,207	11,354,803.80	19.98

Source: Siaya County Treasury

The development sub-programmes with the lowest budget implementation rates were as follows: Administration Services at 0 per cent and Culture at 10.1 per cent in the Department of Education, Youth Affairs, Gender and Social Services, and General Administration, Planning and support Services in the Department of Ugunja Municipality at 16.03 per cent.

For recurrent sub-programmes, the poorest performers included: Cooperative Extension Services in the Department of Enterprise and Industrial Development at 10.93 per cent, Facility Improvement Fund in the Department of County Health Services at 12.75 per cent, and Economic planning services in the Department of Finance and Economic Planning at 15.31 per cent.

1.1.18 Settlement of Trade Payables

As of 1st July 2025, the County reported trade payables totalling Kshs.1,464,854,453. This amount consisted of Kshs.1,392,002,915 from the County Executive and Kshs.72.85 million from the County Assembly. The trade payables from the County Executive comprised Kshs.739,198,123.00 for recurrent expenditure and Kshs.652,804,792.00 for development expenditure.

During the reporting period, the County Executive settled trade payables amounting to Kshs.394,989,065.00, comprising Kshs.218,830,972.09 (55 per cent) for recurrent programmes and Kshs.176,158,093 (45 per cent) for development programmes. On the other hand, the County Assembly settled trade payables amounting to Kshs.38.99 million for recurrent activities. The outstanding trade payables as of 31st March 2026 were Kshs.997,013,850.00 for County Executive and Kshs.72.58 million for County Assembly. Table 1.14 provides additional details of trade payables.

Table Error! No text of specified style in document..14: Siaya County Trade Payables as of 31st March 2026

		County Entity	Development (Kshs.)	Recurrent (Kshs.)	Total (Kshs.)
As at 1 July 2025 (End of FY 2024/25)	a	County Executive	652,804,791.63	739,198,123	1,392,002,915
		County Assembly	0	72,851,538	72,851,538
		Total	652,804,792	812,049,661	1,464,854,453
Trade payables scheduled to be settled in the first nine months of FY 2025/26 per the action plan	b	County Executive	176,158,093	218,830,972.09	394,989,065
		County Assembly	0	38,988,010	38,988,010
		Total	176,158,093	257,818,982	433,977,075
Amount paid in the first nine months of FY 2025/26	c	County Executive	176,158,093	218,830,972.09	394,989,065
		County Assembly	0	38,988,010	38,988,010
		Total	176,158,093	257,818,982	433,977,075
Trade Payables Incurred in the First Nine Months of FY 2025/26	d	County Executive	0	0	0
		County Assembly	0	38,715,898	38,715,898
		Total	0	38,715,898	38,715,898
Outstanding trade payables as of 31st March 2026	e=a-c*b	County Executive	476,646,699	520,367,151	997,013,850
		County Assembly	0	72,579,426	72,579,426
		Total	476,646,699	592,946,577	1,069,593,276

Source: Siaya County Treasury

The County Executive and the Assembly submitted a trade payables payment plan, committing to pay Kshs.176,158,093.00 and Kshs.257,818,982.00 on recurrent and development expenditure, respectively, in FY 2025/26. The County adhered to this payment plan, as it cleared Kshs.394,989,065.00 for the Executive and Kshs.38,715,898.00 for the Assembly.

Table 1.15 and Table 1.16 present the ageing of the total outstanding bills as of 31st March 2026 for the County Executive and Assembly, which were Kshs.1,069,593,276.00

Table Error! No text of specified style in document..15: Siaya County Executive Trade Payables Ageing Analysis as of 31st March 2026

Category	Ageing analysis (Amount in Kshs.)				Total
	Under one year	1-2 years	2-3 years	Over 3 years	
Development Trade Payables	425,807,983.46	23,762,788.08	7,767,962.58	19,307,964.51	476,646,699
Recurrent Trade Payables (Goods & Services)	159,564,049.00	75,713,682.01	24,957,715.16	13,027,705	273,263,151
Recurrent Trade Payables (Salary Arrears and Statutory Deductions)	243,133,833.94	0	0	0	243,133,834
Recurrent Trade Payables (Staff Claims)	3,970,166	0	0	0	3,970,166
Total Recurrent Trade Payables	406,668,049	75,713,682	24,957,715	13,027,705	520,367,151
Total Trade Payables	832,476,032	99,476,470	32,725,678	32,335,670	997,013,850
% of Total	83%	10%	3%	3%	100

Source: Siaya County Treasury

Table Error! No text of specified style in document..16: Siaya County Assembly Trade Payables Ageing Analysis as of 31st March 2026

Category	Ageing analysis (Amount in Kshs.)				Total
	Under one year	1-2 years	2-3 years	Over 3 years	
Development Trade Payables	0	0	0	0	0
Recurrent Trade Payables (Goods & Services)	42,118,315	0	0	0	42,118,315
Recurrent Trade Payables (Salary Arrears and Statutory Deductions)	30,461,111	0	0	0	30,461,111
Recurrent Trade Payables (Staff Claims)	0	0	0	0	0
Total Recurrent Trade Payables	72,579,426	0	0	0	72,579,426
Total Trade Payables	72,579,426	0	0	0	72,579,426
% of Total	100	0	0	0	100

Source: Siaya County Treasury

As shown in Table 1.15 and Table 1.16, the total salary arrears and statutory deductions for trade payables amounted to Kshs 273.59 million, which represented 25 per cent of the total executive trade payables of Kshs.997,013,849.51 as of March 31, 2026.