

COUNTY GOVERNMENT OF SIAYA



Budget Implementation Report

For 4th Quarter Ending June 30th, 2026

1.1.1 Overview of FY 2025/26 Budget

The Siaya County Supplementary Budget for FY 2025/26 was Kshs.13.38 billion. It comprised Kshs.6.03 billion (45.06 per cent) and Kshs.7.35 billion (54.94 per cent) allocation for development and recurrent programmes, respectively. The budget estimates represented an increase of Kshs.2.43 billion (22.19 per cent) from 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.

The budget was to be financed through various revenue sources. These included the equitable share of revenue raised nationally of Kshs.7.75 billion (57.96 per cent), additional allocations of Kshs.1.41 billion (10.53 per cent), a cash balance brought forward from FY 24/25 of Kshs.961.81 million (7.19 per cent) and Kshs.3.25 billion (24.31 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 FY 2025/26, the County reported total revenue of Kshs.10.50 billion. This amount represented an increase of 1.25 per cent compared to the amount received in a similar period in FY 2024/25 of Kshs.10.37 billion. The total revenue consisted of Kshs.7.75 billion from the equitable share of revenue raised nationally, additional allocations from the national government and development partners of Kshs.907 million, and own-source revenue (OSR) collection of Kshs.876.14 million. Additionally, the County had a cash balance of Kshs.961.81 million from FY 2024/25. The total OSR collection of Kshs.876.14 million included Facilities Improvement Financing (FIF) of Kshs.585.69 million, and Kshs.290.45 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

No	Revenue Stream	Annual Targeted Revenue (Kshs.)	Actual Receipts (Kshs.)	Total Revenues (in accrual basis) in the FY 2025/26 (Kshs.)	Revenue Performance
		A	B	D=B+C	F=D/A*100
A	Unspent Balance from FY 2024/25	961,813,235	961,813,235	961,813,235	100.00
	Sub-Total	961,813,235	961,813,235	961,813,235	100.00
B	Equitable Share of Revenue Raised Nationally	7,754,478,885	7,754,478,885	7,754,478,885	100.00
	Sub-Total	7,754,478,885	7,754,478,885	7,754,478,885	100.00
C	Additional Allocations (Including Grants)				
1	KDSP Level II	352,500,000	176,922,826	176,922,826	50.19
2	KDSP Level I	72,909,500		-	-
3	NAVCDP	231,250,000	231,047,399	231,047,399	99.91
4	KELCOP	60,550,000	33,549,431	33,549,431	55.41
5	ABDP	12,969,602	12,889,619	12,889,619	99.38
6	FLLoCA-Development	217,509,163	126,449,101	126,449,101	58.14
7	FLLoCA-Recurrent	11,000,000	11,000,000	11,000,000	100.00
8	Mineral Royalties	259,152	259,152	259,152	100.00
9	CHPs	63,810,000	9,333,000	9,333,000	14.63
10	Salary Arreas for health workers	22,723,820	-	-	-
11	DANIDA	8,721,000	-	-	-
12	Allowances to Housing Committees	1,987,622	-	-	-
13	KUSP-UIG	28,000,000	26,000,000	26,000,000	92.86
14	KUSP-UDG-Siaya Municipality	32,471,295	30,781,957	30,781,957	94.80
15	KUSP-UDG-Bondo Municipality	22,244,987	22,244,987	22,244,987	100.00
16	CAIP-Grant	133,368,421	133,368,421	133,368,421	100.00

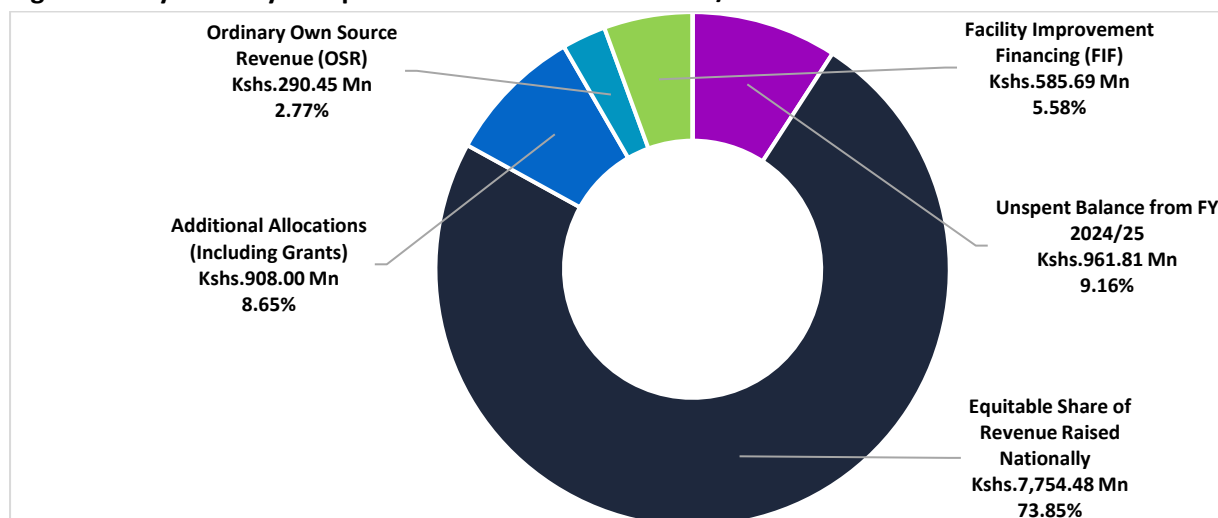
No	Revenue Stream	Annual Targeted Revenue (Kshs.)	Actual Receipts (Kshs.)	Total Revenues (in accrual basis) in the FY 2025/26 (Kshs.)	Revenue Performance
		A	B	D=B+C	F=D/A*100
17	FLLoCA-Grant-2025/26	137,000,000	94,152,840	94,152,840	68.72
	Sub-Total	1,409,274,562	907,998,733	907,998,733	64.43
D	Ordinary Own Source Revenue (OSR)				
1	Single Business Permits	635,990,770	106,031,685	106,031,685	16.67
2	Market Fees	345,678,098	40,199,272	40,199,272	11.63
3	Boda Boda	47,869,098	-	-	-
4	Weights & Measures	23,908,765	816,800	816,800	3.42
5	Trade Income (Audit Fee)	12,768,543	23,100	23,100	0.18
6	Advertisement Charges	11,550,000	25,457,104	25,457,104	220.41
7	Liquor Licensing	23,100,000	7,336,005	7,336,005	31.76
8	Bus Park	87,654,321	20,149,257	20,149,257	22.99
9	Plan Approval (Engineers)	24,768,098	6,364,298	6,364,298	25.70
10	Grader	10,626,000	-	-	-
11	Fire Inspection	2,310,000	-	-	-
12	Parking	45,786,908	13,132,125	13,132,125	28.68
13	County Hall Hire	161,700	-	-	-
14	Fish Cess	23,657,098	6,334,644	6,334,644	26.78
15	Slaughter Fees	12,879,076	255,090	255,090	1.98
16	Cilor	23,100,000	-	-	-
17	Sugar Cess	41,897,098	2,057,780	2,057,780	4.91
18	Agriculture Income (Fisherman Licence)	6,214,236	793,100	793,100	12.76
19	Veterinary Services	5,076,497	3,677,850	3,677,850	72.45
20	Cattle Auction	5,775,000	3,455,250	3,455,250	59.83
21	Tractor Hire Services (T.H.S) Private Tractors	137,087,500	3,301,352	3,301,352	2.41
22	Sales Of Seeds	-	3,967,700	3,967,700	
23	Sales Of Fertilizer	-	2,329,898	2,329,898	
24	Plan Approval (Physical Planning)	37,178,098	6,558,310	6,558,310	17.64
25	Transfer Fee	3,003,000	1,586,074	1,586,074	52.82
26	Plot Rates	95,321,908	5,659,360	5,659,360	5.94
27	Plot Rent	94,321,890	7,863,494	7,863,494	8.34
28	Ground Rent	4,532,897	350,450	350,450	7.73
29	House Rent	5,313,000	70,147	70,147	1.32
30	Kiosk/Stall Rent	387,615,432	9,934,468	9,934,468	2.56
31	Burial Fee & Signage	115,500	3,000	3,000	2.60
32	Clearance Certificate	1,732,500	506,000	506,000	29.21
33	Site Fee	1,504,965	-	-	-
34	Survey Fee	1,732,500	624,200	624,200	36.03
35	Private Estate Fee	150,150	-	-	-
36	Nema (Noise Permit)	3,650,849	139,850	139,850	3.83
37	Sand Cess/Quarry	7,004,005	10,000	10,000	0.14
38	Misc.	-	5,899,019	5,899,019	
39	School Fee	389,810	-	-	-
40	Impounding Fee	2,310,000	8,000	8,000	0.35
41	Public Health	-	5,556,107	5,556,107	
	Sub-Total	2,173,735,310	290,450,788	290,450,788	13.36
E	Facility Improvement Financing (FIF)				
1	SHIF	1,078,685,515	454,352,637	454,352,637	42.12
2	Hospital Revenue	-	131,336,117	131,336,117	
	Sub-Total	1,078,685,515	585,688,754	585,688,754	54.30
	Grand Total	13,377,987,507	10,500,430,395	10,500,430,395	78.49

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 FY 2025/26

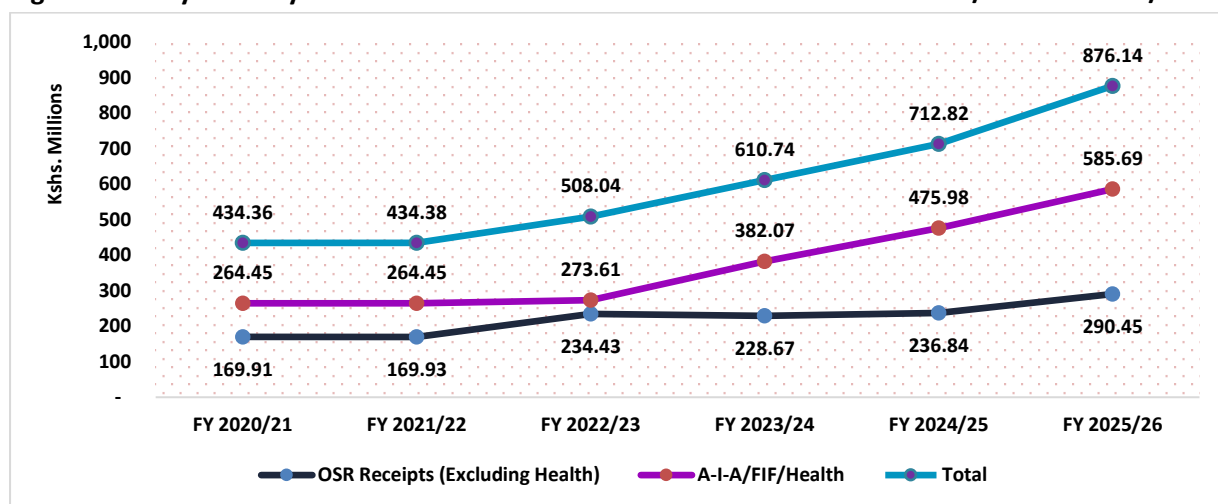


Source: Siaya County Treasury

The equitable share of revenue raised nationally, unspent balance from FY 2024/25, and additional allocations (including grants) contributed 73.85 per cent, 9.16 per cent and 8.65 per cent, respectively, of the total receipts for the reporting period.

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

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



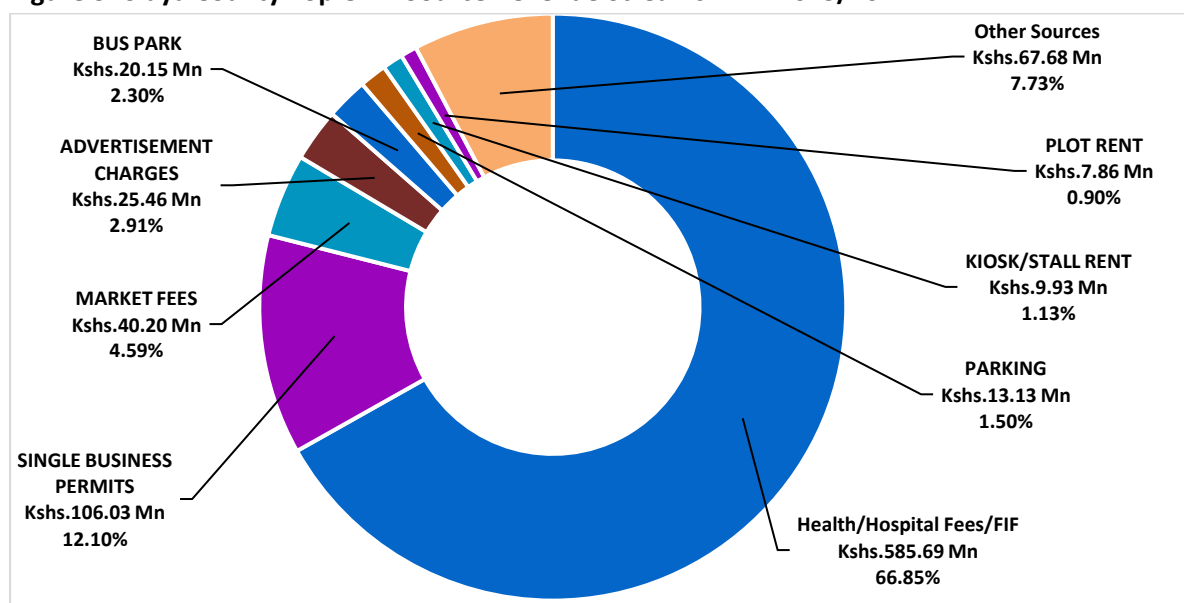
Source: Siaya County Treasury

During FY 2025/26, the County received Kshs.876.14 million from OSR, including FIF. This amount was an increase of 22.91 per cent compared to Kshs.712.82 million realised in a similar period in FY 2024/25, and was 26.94 per cent of the annual target and 11.32 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 FY 2025/26



Source: Siaya County Treasury

As shown in Figure 3, the largest revenue stream, at Kshs.585.69 million, was Health/FIF/Hospital Fees, accounting for 66.85 per cent of 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.189.26 million, which increased to Kshs.333.90 million as of 30th June 2026. The County currently tracks its Revenue Arrears using an automated system, with an accrual-basis option. Table 0.2 presents a breakdown of the County's Revenue Arrears.

Table 0.2: Siaya County Revenue Arrears as of 30th June 2026

No	Revenue Stream	Revenue Arrears as of 1 July 2025 (Kshs.)	Progress made in FY 2025/26			OSR Revenue Arrears as of 30 th June 2026 (Kshs.)
			Waivers (Kshs)	Revenue paid in the financial year (Kshs)	Revenue Arrears earned in FY 2025/26 (Kshs)	
		a	b	c	d	f=a-b-c+d
A	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
B	Facility Improvement Financing (FIF)					
1	SHIF	128,863,123.00			158,613,533.87	287,476,656.87
	Sub-Total	128,863,123.00			158,613,533.87	287,476,656.87
Total		189,260,228.00	-	15,290,589.00	159,930,644.87	333,900,283.87

Source: Siaya County Treasury

As of 30th June 2026, the Revenue Arrears totalled to Kshs.333.90 million, comprising Kshs.287.48 for SHIF (86.10 per cent) and Kshs.46.42 for ordinary own source revenue (13.90 per cent). The measures

instituted by the County to collect the outstanding Revenue Arrears in FY 2025/26 include inspection and penalties for defaulter.

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.7.29 billion from the Siaya County Revenue Fund (CRF) account. This amount consisted of Kshs.1.63 billion (22.37 per cent) designated for development programs and Kshs.5.66 billion (77.37 per cent) allocated for recurrent programs.

An analysis of the released recurrent exchequers shows that Kshs.3.92 billion was allocated to employee compensation and Kshs.1.74 billion to operations and maintenance expenditures. Within the operations and maintenance category, 17.50 per cent was for domestic travel expenditure. The domestic travel expenditures totalled Kshs.257.28 million, which included Kshs.122.46 million for the County Executive and Kshs.134.82 million for the County Assembly.

As of 30th June 2026, the County Government's cash balance in the Siaya CRF account was Kshs.1.76 billion.

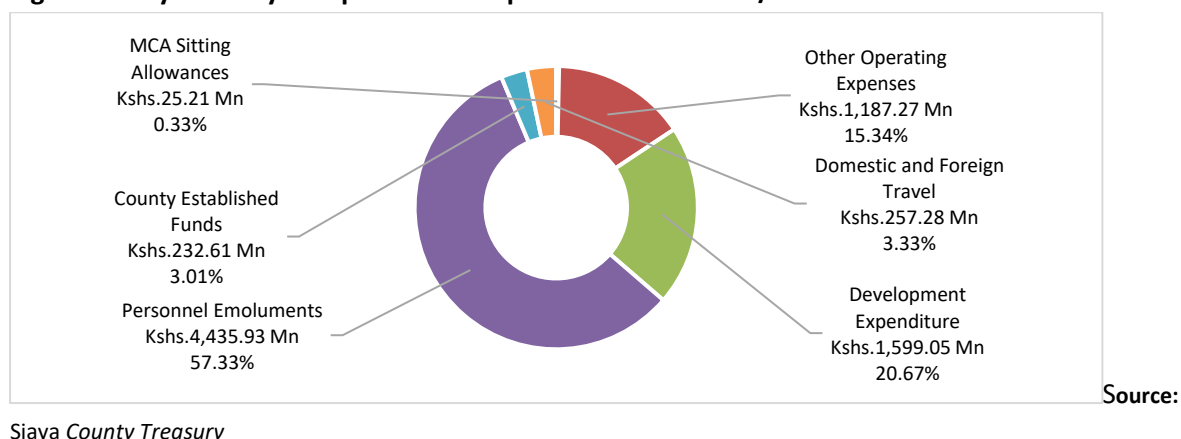
The County had not operationalised the County Assembly Fund as of 30th June 2026.

1.1.6 Expenditure Review

The County spent Kshs.7.18 billion on development and recurrent programmes during the reporting period. The expenditure (inclusive of accrued expenses) represented 102.59 per cent of the total funds released by the CoB. It comprised Kshs.1.60 billion for development programmes and Kshs.5.91 billion for recurrent programmes. Expenditure on development programmes accounted for 26.53 per cent of the annual development expenditure budget, while recurrent expenditure accounted for 80.35 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 FY 2025/26



As shown in Figure 4, the three highest expenditure categories were personnel emoluments, development expenditure and other operating expenses contributing 57.33, 20.67 and 15.34 per cent of total expenditure for the reporting period.

1.1.7 Expenditure by Economic Classification

The County Executive incurred Kshs.3.82 billion in employee compensation, Kshs.1.05 billion in operations and maintenance, and Kshs.1.45 billion in development activities. Similarly, the County Assembly spent Kshs.335.71 million on compensation of employees, Kshs.367.12 million on operations and maintenance, and Kshs.147.51 million on development activities, as shown in Table 0.3.

Table 0.3: Siaya County Summary of Budget and Expenditure by Economic Classification

Expenditure Classification	Approved Budget (Kshs.Million) (a)		Amount Paid in FY 2025/26 (Kshs.Million) (b)		Expenditure Accrued in FY 2025/26 (Kshs.Million) (c)		Total Expenditure in FY 2025/26 (Kshs.Million) (d=b+c)		Absorption (%) (d/a*100)	
	Executive	Assembly	Executive	Assembly	Executive	Assembly	Executive	Assembly	Executive	Assembly
Total Recurrent Expenditure	6569.88	779.89	4878.64	702.83	247.16	77.06	5125.80	779.89	78.02	100.00
Compensation of Employees	3513.19	348.93	3823.71	335.71	247.16	29.36	4070.86	365.07	115.87	104.63
Operations and Maintenance	3056.69	430.97	1054.93	367.12	0.00	47.71	1054.93	414.83	34.51	96.25
Development Expenditure	5612.58	415.63	1451.53	147.51	0.00	0.00	1451.53	147.51	25.86	35.49
Total	12182.46	1195.53	6330.18	850.34	247.16	77.06	6577.33	927.40	53.99	77.57

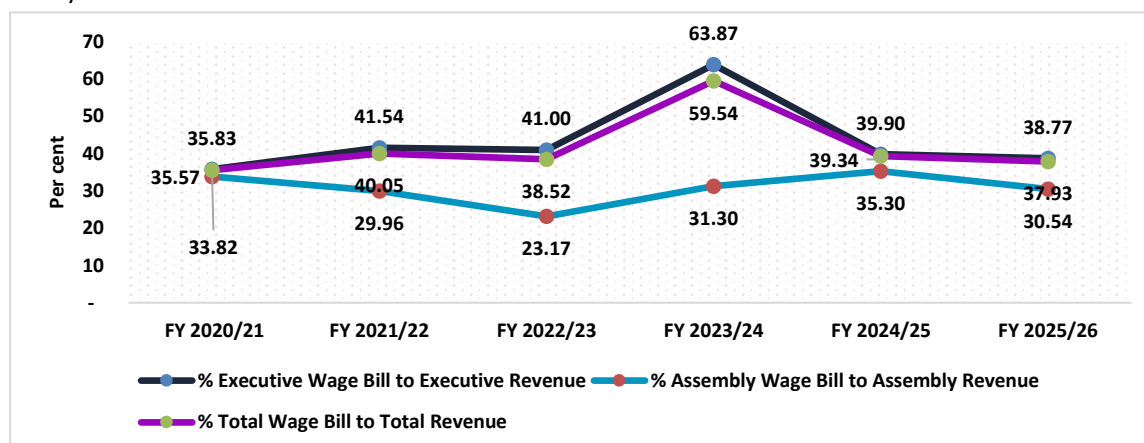
Source: Siaya County Treasury

1.1.8 Expenditure on Employee Compensation

The expenditure on employee compensation totalled Kshs.4.44 billion, representing 37.93 per cent of revenue. This expenditure on employee compensation shows [an increase](#) compared to the Kshs.3.34 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 FY 2020/21 to FY 2025/26.

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



Source: Siaya County Treasury

Further analysis indicated that PE costs amounting to Kshs.4.03 billion were processed through the Human Resource Information System (HRIS). In contrast, Kshs.401.65 million was processed through manual payrolls, which accounted for 9 per cent of the total PE cost.

The manual payroll comprised salaries for 477 staff not onboarded into the Human Resource Information System (HRIS), salaries for 1811 casual staff and top-up allowances for 11 security personnel as shown in Table 0.4.

Table 0.4: Analysis of Siaya County Manual Payroll

No.	Manual Payroll Category	No. of Payees	Amount (Kshs.)	Reason for Manual Processing	Action / Resolution Date
1	Staff not-onboarded to HRIS	477	202,364,202	Lack of Unique Payroll Number	Integration into HRIS ongoing
2	Salaries for casual staff	1811	196,162,921	Lack of Unique Payroll Number	Integration into HRIS ongoing
3	Top-up Allowances for Security Officers	11	3,118,500	Lack of Unique Payroll Number	Integration into HRIS ongoing
Total		2299	401,645,623		

Source: Siaya County Treasury

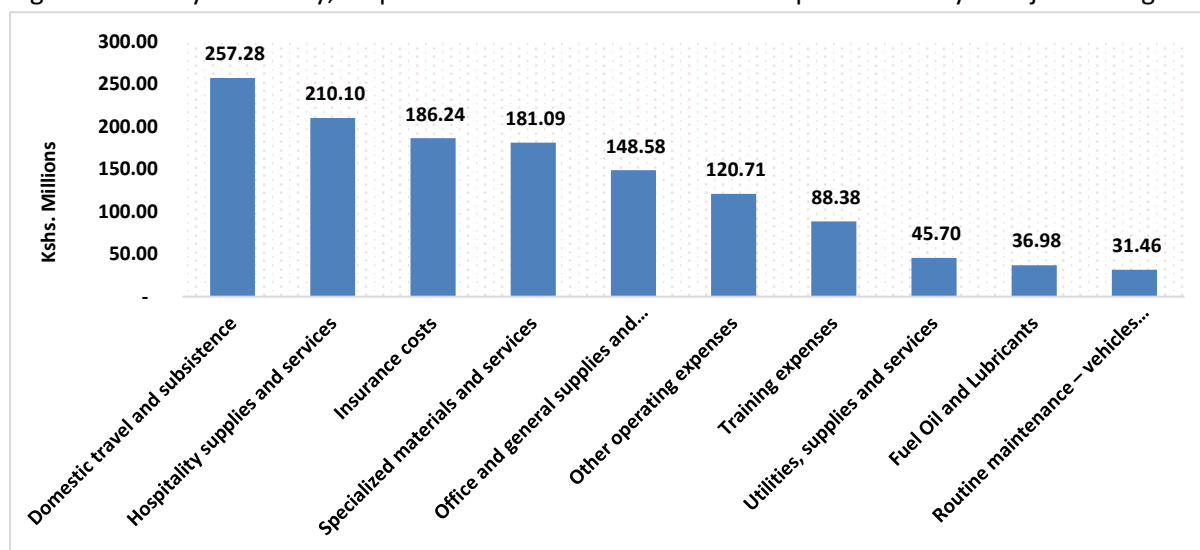
The County Assembly spent Kshs.25.21 million on committee sitting allowances for the 45 MCAs against the annual budget allocation of Kshs.25.21 million. The average monthly sitting allowance was Kshs. 46,684 per MCA. The County Assembly has 23 House Committees.

1.1.9 Expenditure on Operations and Maintenance

During the reporting period, the County spent Kshs.1.47 billion on operations and maintenance, representing a decrease of 36 per cent compared to a similar period in FY 2024/25, when the County spent Kshs.2.28 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 - Other” (IFIMI Code 2211399) Under Operations and Maintenance Expenditures

The budget performance report for FY 2025/26 indicates that the County spent Kshs.120.71 million on "other operating expenses - other," which accounted for 8.21 per cent of the total operations and maintenance expenditure of Kshs.1.47 billion. The disaggregated items under the “Other Operating Expenses- other” category are shown in Table 0.5.

Table 0.5: Breakdown of “Other Operating Expenses – Code 2211399” under O&M Expenditures

Code	Item	Budget (Kshs.Million)	Expenditure (Kshs.Million)
2211399	Other Operating Expenses	4.16	4.16
2211325	Constituency Office Expenses	8.85	8.85
2211305	Contracted Guards and Cleaning Services	54.49	52.86
3110202	Learning materials	6.00	5.60
2211308	Legal Dues/fees, Arbitration and Compensation Payments	26.59	26.36
3111302	Purchase of animal and breeding stock	8.50	4.01
2211103	Sanitary and cleaning materials	16.32	15.61
3111301	Certified seeds	2.50	1.80
2211306	Membership fees	1.94	1.47
	TOTAL	129.35	120.71

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.575.51 million to County-Established funds in FY 2025/26, representing 4.30 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 1.35 per cent of the total budget. Table 0.6 summarises each established Fund's budget allocation and performance during the reporting period.

Table 0.6: Performance of Siaya County Established Funds in FY 2025/26

No	Name of the Fund	Date Established	Approved Budget Allocation in FY 2025/26 (Kshs.)	Exchequer Issues in FY 2025/26 (Kshs.)	Actual disbursements in FY 2025/26 (Kshs.)	Cumulative disbursements to the Fund (Kshs.)	Submission of Financial Statements (Yes or 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	No
3.	Financing Locally Led Climate Action (FLLoCA)	2022	365,509,163		231,601,941	470,842,789	Yes
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		575,509,163	20,000,000	232,606,450	1,383,111,195	

Source: Siaya County Treasury

During the reporting period, the CoB did receive quarterly financial reports from 3 Fund Administrators, as indicated in Table 0.6, 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. In FY 2025/26, the CoB determined that the 2 Fund's lifespan had lapsed. Therefore, Siaya County Bursary Fund and The Siaya County Assembly Car Loan and Mortgage Fund should not be operated. They should be wound up and funds refunded to CRF.

1.1.12 County Corporations, Municipalities and Agencies

The County has 3 Semi-Autonomous municipalities which were allocated Kshs.495.65 million in FY 2025/26. Their total expenditure for the review period amounted to Kshs.179.85 million as shown in Table 1.8.

Table 0.7: Performance of Siaya County Corporations, Municipalities and Agencies in FY 2025/26

S/No.	Name	Approved Budget Allocation in FY 2025/26 (Kshs.)	Exchequer Issues (Kshs.)	Actual Expenditure in FY 2025/26 (Kshs.)	Cumulative Expenditure of the Corporation since its inception (Kshs.)
Gazetted Municipalities					
1	Siaya Municipality	256,869,617	90,140,053	86,013,546	86,013,546
2	Bondo Municipality	126,502,965	52,315,177	51,221,569	51,221,569
3	Ugunja Municipality	112,279,116	43,033,344	42,610,973	42,610,973

S/No.	Name	Approved Budget Allocation in FY 2025/26 (Kshs.)	Exchequer Issues (Kshs.)	Actual Expenditure in FY 2025/26 (Kshs.)	Cumulative Expenditure of the Corporation since its inception (Kshs.)
	Total	495,651,698	185,488,574	179,846,088	179,846,088

Source: Siaya County Treasury

1.1.13 Expenditure on Domestic and Foreign Travel

Expenditure on domestic travel amounted to Kshs.257.28 million and comprised Kshs.134.823 million spent by the County Assembly and Kshs.122.46 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.585.69 million as FIF, which was 54.30 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.665.54 million, as shown in Table 0.8.

Table 0.8: Siaya County Health Facilities Expenditure Performance in FY 2025/26

No.	Health Facility	Number of Facilities	Approved Budget (Kshs.Million)	Actual Expenditure (Kshs.Million)	Absorption rate (%)
1	Level 4 Hospital	16	875.19	550.55	62.91
2	Level 3 Facility	55	70.39	74.60	105.98
3	Level 2 Facility	104	133.10	40.38	30.34
	Total	175	1078.69	665.54	61.70

Source: Siaya County Treasury

1.1.15 Development Expenditure

In the review period, the County reported spending Kshs.1.60 billion on development programmes, representing a decrease of 42.03 per cent compared to FY 2024/25, when the County spent Kshs.2.76 billion. Table 0.9 summarises the development projects with the highest expenditure in the reporting period.

Table 0.9: 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 FY 2025/26 (Kshs.)	Cumulative project expenditure (on an accrual basis) as of 30th June 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	28,629,391	86.72
2	CHS	Completion of casualty and maternity complex at Yala SCH	Executive	Dec-23	Feb-26	78,084,128	30,000,000	30,881,701	30,881,701	90

No	Sector	Project Name	Project Location	Project Commence ment Date	Expected date of Completion of the Project	Contract sum (Kshs)	Total Funding in FY 2025/26 (Kshs.)	Expenditur e (on an accrual basis) in FY 2025/26 (Kshs.)	Cumulative project expenditur e (on an accrual basis) as of 30th June 2026 (Kshs.)	Percenta ge (%) of Completi on
3	Governance, Administrati on and ICT	Phased construction of Ugenya Sub County Office at Ukwala	Executive	11th April 2025	Nov-25	41,233,141	15,233,141	8,246,628	8,246,628	
4	PWRE&T	Completion of upgrading to bitumen standard of Ndori market ring Road (phased)	East Asembo	1st January	30th June	100,283,313	44,649,708	43,990,003	43,990,003	100
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	17,878,166	30,389,622	60
6	WECC&NR	Revamping South Sakwa (Olago)	Executive	7.03.2025	7.09.2025	47,023,421	17,150,000	17,146,272	17,146,272	60
7	AFSL&F	Provision of improved kienyeji chicks to South Gem groups	South Gem			10,412,743	10,000,000	8,436,415	8,436,415	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	45,355,577	100
9	PWRE&T	Completion of upgrading to bitumen standard of Usenge market ring Road (phased)	West Yimbo	1st January	30th June	99,214,278	56,234,818	53,007,624	53,007,624	100%
10	CHS	Phased construction of Ukwala Sub County Hospital Annex	Executive	Aug-25	May-26	106,901,740	17,229,901	17,229,901	17,229,901	100%
Donor Funded Projects										
1	CHS	construction of out-patient unit Co-funding of urenga hospital-KDSP II	Executive			84,319,813	67,000,000	34,606,055	34,606,055	55

Source: Siaya County Treasury

The County reported 1 stalled development projects as of 30th June 2026, with an estimated value of Kshs.1.88 million, of which Kshs.3.72 million has already been paid. The stalled project is Completion of Nyamonye juakali, located in Yimbo East that is curently under investigation.

1.1.16 Budget Performance by Department

Table 0.10 summarises the approved budget allocation, expenditure, and absorption rate by department for the period under review.

Table 0.10: Siaya County, Budget Allocation and Absorption Rate by Department in FY 2025/26

Department	Revised Budget Allocation (Kshs.Million)	Exchequer Received (Kshs.Million)	Expenditure (Kshs.Million)	Expenditure to Exchequer (%)	Absorption rate (%)
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	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev
County Assembly	779.89	415.63	779.89	147.51	779.89	147.51	100.00	100.00	100.00	35.49
Governance and Administration	402.08	387.33	399.41	25.48	399.38	23.97	99.99	94.07	99.33	6.19
County Attorney	63.60	-	38.11	0.00	38.11	0.00	100.00	-	59.92	-
County Public Service Board	99.21	-	104.14	0.00	104.14	0.00	100.00	-	104.97	-
Finance and Economic Planning	1753.81	30.01	1116.44	46.50	1116.44	45.71	100.00	98.30	63.66	152.30
Agriculture, Food, Livestock & Fisheries	295.90	537.39	243.71	54.35	243.71	50.42	100.00	92.76	82.36	9.38
Water, Irrigation, Environment & Natural Resources	91.59	858.11	46.70	148.98	46.70	144.37	100.00	96.91	50.99	16.82
Education, Youth Affairs, Gender & Social Services	390.48	611.53	342.16	186.19	342.13	183.01	99.99	98.29	87.62	29.93
County Health Services	2626.72	579.44	2101.82	240.47	2101.82	236.74	100.00	98.45	80.02	40.86
Lands, Physical Planning, Urban Development and Housing	127.53	58.35	63.02	28.85	63.02	23.92	100.00	82.93	49.41	40.99
Siaya Municipality	96.49	160.38	47.80	42.34	47.79	38.22	99.99	90.27	49.53	23.83
Bondo Municipality	63.26	63.24	30.73	21.59	30.72	20.50	99.99	94.94	48.57	32.41
Ugunja Municipality	54.45	57.83	26.48	16.55	26.48	16.13	100.00	97.45	48.64	27.89
Roads, Public Works, Energy and Transport	119.85	1666.84	69.62	525.43	69.59	524.16	99.96	99.76	58.07	31.45
Enterprise and Industrial Development	242.33	448.77	166.81	73.72	166.81	72.37	100.00	98.17	68.84	16.13
Tourism, Culture, Sports and Arts	142.60	153.35	81.81	72.80	81.79	72.02	99.97	98.93	57.35	46.96
	7349.78	6028.21	5658.66	1630.77	5658.53	1599.05	100.0	98.1	77.0	26.5

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 152.30 per cent, followed by the Department of Tourism, Culture, Sports and Arts at 46.96 per cent. The Department of County Public Service Board had the highest percentage of recurrent expenditure to budget at 104.97 per cent, while the Department of Lands, Physical Planning, Urban Development and Housing had the lowest at 49.41 per cent.

1.1.17 Budget Execution by Programmes and Sub-Programmes

Table 0.11 summarises budget execution by programmes and sub-programmes in the period under review with the highest absorption rates.

Table 0.11: 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 30 th June 2026 (Kshs.)	Absorption Rate (%)
Development				
Tourism, Culture, Sports and Arts				
302025010	Tourism	26,302,484.00	34,519,965.40	131.24
Agriculture, Food, Livestock and Fisheries				
101035010	Veterinary Services	10,413,204.00	6,978,531.20	67.02
101045010	Crop Management	404,310,507.00	420,516,134.50	104.01
Finance and Economic Planning				
703025010	Administration Planning, Revenue & Accounting	30,013,561.00	26,629,391.40	88.72
Education, Youth Affairs, Gender and Social Services				
501035010	Youth Polytechnics ? Youth Training	23,601,050.00	20,416,894.00	86.51
Recurrent				
Education, Youth Affairs, Gender and Social Services				
501035010	Youth Polytechnics ? Youth Training	26,286,269.00	30,394,669.00	115.63
Governance and Administration				
702055010	Fire fighting and disaster management	10,383,382.00	10,881,906.00	104.80
County Public Service Board				
702015010	General Administration, Planning and Support Support Services	99,205,341.00	101,260,507.90	102.07
Education, Youth Affairs, Gender and Social Services				
501015010	Administration Services	347,778,717.00	347,852,288.90	100.02
County Assembly				
701035010	LEGISLATION AND OVERSIGHT	40,000,000.00	40,000,000.00	100

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 131.24 per cent, Crop Management in the Department of Agriculture, Food, Livestock and Fisheries at 104.01 per cent, and Administration Planning, Revenue & Accounting in the Department of Finance and Economic Planning at 88.72 per cent.

For recurrent sub-programmes, the top performers included: Youth Polytechnics, Youth Training in the Department of Education, Youth Affairs, Gender and Social Services at 115.63 per cent, Firefighting and disaster management in the Department of Governance and Administration at 104.80 per cent, and General Administration, Planning and Support Services in the Department of County Public Service Board at 102.07 per cent.

Table 0.12 summarises the budget execution by programmes and sub-programmes in the period under review that had the lowest absorption rates.

Table 0.12: 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 30 th June 2026 (Kshs.)	Absorption Rate (%)
Development				
Education, Youth Affairs, Gender and Social Services				

501015010	Administration Services	4,500,000.00	-	0.00
501065010	Culture	94,146,781.00	27,078,200.00	28.76
Governance and Administration				
702025010	The Office of the Governor	387,326,960.00	31,018,796.05	8.01
Water, Irrigation, Environment and Natural Resources				
901035010	Forestry	318,426,390.00	77,545,573.95	24.35
Bondo Municipality				
102065010	General Administration, Planning and support Services	63,244,987.00	19,499,000.00	30.83
Recurrent				
County Health Services				
401055010	Facility Improvement Fund	494,702,017.00	108,550,731.25	21.94
Lands, Physical Planning, Urban Development and Housing				
102055010	Housing	48,225,207.00	14,842,923.80	30.78
Bondo Municipality				
102065010	General Administration, Planning and support Services	63,257,978.00	36,236,578.00	57.28
Water, Irrigation, Environment and Natural Resources				
901025010	Water Services	41,768,382.00	24,412,034.60	58.45
Finance and Economic Planning				
703105010	Monitoring and Evaluation	9,880,000.00	5,808,270.00	58.79

Source: Siaya County Treasury

The development sub-programmes with the lowest budget implementation rates were as follows: Administration Services in the Department of Education, Youth Affairs, Gender and Social Services at 0 per cent, The Office of the Governor in the Department of Governance and Administration at 8.01 per cent, and Forestry in the Department of Water, Irrigation, Environment and Natural Resources at 24.35 per cent.

For recurrent sub-programmes, the poorest performers included: Facility Improvement Fund in the Department of County Health Services at 21.94 per cent, Housing in the Department of Lands, Physical Planning, Urban Development and Housing at 30.78 per cent, and General Administration, Planning and support Services in the Department of Bondo Municipality at 57.28 per cent.

1.1.18 Settlement of Trade Payables

As of 1st July 2025, the County reported trade payables totalling Kshs.1.96 billion. This amount consisted of Kshs.1.88 billion from the County Executive and Kshs.72.85 million from the County Assembly. The trade payables from the County Executive comprised Kshs.1.06 billion for recurrent expenditure and Kshs.832.93 million for development expenditure.

During the reporting period, the County Executive settled trade payables amounting to Kshs.718.76 million, comprising Kshs.449.81 million (62.58 per cent) for recurrent programmes and Kshs.268.95 million (37.42 per cent) for development programmes. On the other hand, the County Assembly settled trade payables amounting to Kshs.44.24 million for recurrent activities. The outstanding trade payables as of 30th June 2026 were Kshs.1.17 billion for County Executive and Kshs.105.68 million for County Assembly. Table 1.16 provides additional details of trade payables.

Table 0.13: Siaya County Trade Payables as of 30th June 2026

		County Entity	Development (Kshs.)	Recurrent (Kshs.)	Total (Kshs.)
	a	County Executive	832,926,758.33	1,057,040,407.11	1,889,967,165.44

As at 1 July 2025 (End of FY 2024/25)		County Assembly	-	72,851,538	72,851,538.00
		Total	832,926,758.33	1,129,891,945.11	1,962,818,703.44
Trade payables scheduled to be settled in FY 2025/26 per the action plan	b	County Executive	832,926,758.33	1,057,040,407.11	1,889,967,165.44
		County Assembly	-	72,851,538	72,851,538.00
		Total	832,926,758.33	1,129,891,945.11	1,962,818,703.44
Amount paid in FY 2025/26	c	County Executive	268,948,942.59	449,812,705.62	718,761,648.21
		County Assembly	-	44,237,327	44,237,327.10
		Total	268,948,942.59	494,050,032.72	762,998,975.31
Trade Payables Incurred in FY 2025/26	d	County Executive	-	-	-
		County Assembly	-	77,063,073	77,063,073.00
		Total	-	77,063,073.00	77,063,073.00
Outstanding trade payables as of 30 th June 2026	e=a-c*b	County Executive	563,977,815.74	607,227,701.49	1,171,205,517.23
		County Assembly	-	105,677,284	105,677,283.90
		Total	563,977,815.74	712,904,985.39	1,276,882,801.13

Source: Siaya County Treasury

The County Executive and the Assembly submitted a trade payables payment plan, committing to pay Kshs.832.93 million and Kshs.1.13 billion on recurrent and development expenditure, respectively, in FY 2025/26. The County did not adhere to this payment plan, as it cleared Kshs.718.76 million for the Executive and Kshs.44.24 million for the Assembly.

Table 1.17 and Table 1.18 Present the ageing of the total outstanding bills as of 30th June 2026 for the County Executive and Assembly, which were Kshs.1.28 billion.

Table 0.14: Siaya County Executive Trade Payables Ageing Analysis as of 30th June 2026

Category	Ageing analysis (Amount in Kshs.)				Total
	Under one year	1-2 years	2-3 years	Over 3 years	
Development Trade Payables	524,021,848.91	15,157,556.58	6,118,343.74	18,680,066.51	563,977,816
<i>Recurrent Trade Payables (Goods & Services)</i>	370,808,611.42	55,661,621.48	24,154,076.76	12,948,825.00	463,573,135
<i>Recurrent Trade Payables (Salary Arrears and Statutory Deductions)</i>	143,654,566.83	-	-	-	143,654,567
<i>Recurrent Trade Payables (Staff Claims)</i>	-	-	-	-	-
Total Recurrent Trade Payables	514,463,178	55,661,621	24,154,077	12,948,825	607,227,701
Total Trade Payables	1,038,485,027	70,819,178	30,272,421	31,628,892	1,171,205,517
% of Total	88.67	6.05	2.58	2.70	100

Source: Siaya County Treasury

Table 0.15: Siaya County Assembly Trade Payables Ageing Analysis as of 30th June 2026

Category	Ageing analysis (Amount in Kshs.)				Total
	Under one year	1-2 years	2-3 years	Over 3 years	
Development Trade Payables	-	-	-	-	-
<i>Recurrent Trade Payables (Goods & Services)</i>	47,707,000	28,614,211	-	-	76,321,211

<i>Recurrent Trade Payables (Salary Arrears and Statutory Deductions)</i>	29,356,073	-	-	-	29,356,073
<i>Recurrent Trade Payables (Staff Claims)</i>	-	-	-	-	-
Total Recurrent Trade Payables	77,063,073	28,614,211	-	-	105,677,284
Total Trade Payables	77,063,073	28,614,211	-	-	105,677,284
% of Total	73	27	-	-	100

Source: Siaya County Treasury

As shown in Table 1.17 and Table 1.18, the total salary arrears and statutory deductions for trade payables amounted to Kshs.173.01 million, which represented 13.55 per cent of the total trade payables of Kshs.1.28 billion as of June 30th 2026. The statutory deductions included salary arrears of Kshs 127.74 million and pension liabilities of Kshs.45.28 million.

1.1.19 Accounts Operated in Commercial Banks

Regulation 82(1)(b) of the PFM (County Governments) Regulations, 2015, requires that County Government bank accounts be opened and maintained at the Central Bank of Kenya. The only exceptions are imprest bank accounts for petty cash and for revenue collection.

Further, Regulation 82(4) of the Public Finance Management (PFM) Act requires accounting officers to obtain written authorisation from the County Treasury before opening a commercial bank account. Additionally, Regulation 82(5) of the Public Finance Management (County Governments) Regulations, 2015, requires the County Treasury to submit to the Controller of Budget a copy of the letter authorising an accounting officer to open a commercial bank account.

The County Government operated a total of 254 accounts across CBK and commercial banks, of which 22 were held at the CBK and 232 at commercial banks. Of those at the commercial banks, 13 were for special operations accounts, including County established funds, 215 for health facilities operations accounts, 3 for municipalities operations accounts and 1 for Vocational Training Centres.

Hon. George Nying'iro

Ag CECM-Finance and Economic Planning