

COUNTY GOVERNMENT OF SIAYA



Budget Implementation Report

For 2nd Quarter Ending December 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 Error! No text of specified style in document.1.

1.1.2 Revenue Performance

During the first half of FY 2025/26, the County generated Kshs.4.48 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.5.62 billion. The total revenue consisted of Kshs.3.21 billion from the equitable share of revenue raised nationally as well as own-source revenue (OSR) collection of Kshs.302 million. Additionally, the County had a cash balance of Kshs.961 million from FY 2024/25. The total OSR collection of Kshs.313 million included Facilities Improvement Financing (FIF) of Kshs.227 million, and Kshs.86 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 First Half of FY 2025/26

No	Revenue Stream	Annual Targeted Revenue (Kshs.)	Actual Receipts (Kshs.)	Receivables in the First Half of FY 2025/26 (Kshs.)	Total Revenues (In accrual basis) in the First Half of FY 2025/26 (Kshs.)	Variance (Kshs.)
		A	B	C	D=B+C	E=A-D
A	Unspent Balance from FY 2024/25					
1	Balance at CRF	961,813,235.00	961,813,235.00		961,813,235	-
2	County Executive Refunds to CRF				-	-
3	County Assembly Refunds to CRF				-	-
	Sub-Total	961,813,235	961,813,235	-	961,813,235	-
B	Equitable Share of Revenue Raised Nationally					
1	Equitable Share	7,754,478,885.00	3,218,108,737	620,358,311	3,838,467,048	3,916,011,837
	Sub-Total	7,754,478,885	3,218,108,737	620,358,311	3,838,467,048	3,916,011,837

C	Transfers from the Equalisation Fund					
1					-	-
	Sub-Total	-	-	-	-	-
D	Additional Allocations (Including Grants)					
1	Arrears to health care workers	22,723,820.00	-	-	-	22,723,820
2	Community Health promoters (CHP)	63,810,000.00	-	-	-	63,810,000
3	DANIDA	8,721,000.00	-	-	-	8,721,000
4	KDSP II-Recurrent	37,500,000.00	-	-	-	37,500,000
5	KDSP II-Development	352,500,000.00	-	-	-	352,500,000
6	Aquaculture Business Development Project (ABDP)	12,969,602.00	-	-	-	12,969,602
7	National Agricultural Value Chain Development Programme (NAVCDP)	231,250,000.00	-	-	-	231,250,000
8	Kenya Livestock Commercialization Project (KELCOP)	60,550,000.00	-	-	-	60,550,000
9	Financing Locally Led Climate Action (FLLoCA)	11,000,000.00	-	-	-	11,000,000
10	Royalties	259,152.00	-	-	-	259,152
11	Roads Maintenance Levy Fund (RMLF)	160,843,161.00	-	-	-	160,843,161
	Sub-Total	962,126,735	-	-	-	962,126,735
E	Ordinary Own Source Revenue (OSR)					
1	SINGLE BUSINESS PERMITS	498,490,765.00	17,695,962.00		20,092,690.00	480,794,803
2	MARKET FEES	345,678,098.00	19,621,897.55		21,629,067.00	326,056,200
3	BODA Bod DA	47,869,098.00	-		-	47,869,098
4	WEIGHTS & MEASURES	23,908,765.00	360,780.00		360,780	23,547,985
5	TRADE INCOME (AUDIT FEE)	12,768,543.00	-		-	12,768,543
6	ADVERTISEMENT CHARGES	11,550,000.00	1,504,204.15		1,504,204	10,045,796
7	LIQUOR LICENSING	23,100,000.00	821,004.00		821,004	22,278,996
8	BUS PARK	87,654,321.00	9,506,961.00		9,506,961	78,147,360

9	PLAN APPROVAL (Engineers)	24,768,098.00	2,206,339.00		2,206,339	22,561,759
10	GRADER	10,626,000.00	-		-	10,626,000
11	FIRE INSPECTION	2,310,000.00	-		-	2,310,000
12	PARKING	45,786,908.00	6,281,367.00		6,281,367	39,505,541
13	COUNTY HALL HIRE	161,700.00	-		-	161,700
14	FISH CESS	23,657,098.00	3,555,066.00		3,555,066	20,102,032
15	SLAUGHTER FEES	12,879,076.00	185,290.00		185,290	12,693,786
16	CILOR	23,100,000.00	-		-	23,100,000
17	SUGAR CESS	41,897,098.00	1,348,397.00		1,348,397	40,548,701
18	AGRICULTURE INCOME (Fisherman Licence)	6,214,236.00	327,850.00		327,850	5,886,386
19	VETERINARY SERVICES	5,076,497.00	2,069,300.00		2,069,300	3,007,197
20	CATTLE AUCTION	5,775,000.00	1,270,750.00		1,270,750	4,504,250
21	TRACTOR HIRE SERVICES (T.H.S) Private Tractors	137,087,500.00	56,000.00		56,000	137,031,500
22	SALES OF SEEDS	-	-		-	-
23	SALES OF FERTILIZER	-	-		-	-
24	PLAN APPROVAL (Physical Planning)	37,178,098.00	3,359,270.00		3,359,270	33,818,828
25	TRANSFER FEE	3,003,000.00	1,199,774.00		1,199,774	1,803,226
26	PLOT RATES	95,321,908.00	1,047,212.00		1,047,212	94,274,696
27	PLOT RENT	94,321,890.00	2,100,505.00		2,100,505	92,221,385
28	GROUND RENT	4,532,897.00	116,100.00		116,100	4,416,797
29	HOUSE RENT	5,313,000.00	37,257.00		37,257	5,275,743
30	KIOSK/STALL RENT	387,615,432.00	3,896,462.00		3,896,462	383,718,970
31	BURIAL FEE & SYNAGE	115,500.00	-		-	115,500
32	CLEARANCE CERTIFICATE	1,732,500.00	214,000.00		214,000	1,518,500
33	SITE FEE	1,504,965.00	-		-	1,504,965
34	SURVEY FEE	1,732,500.00	305,700.00		305,700	1,426,800
35	PRIVATE ESTATE FEE	150,150.00	-		-	150,150

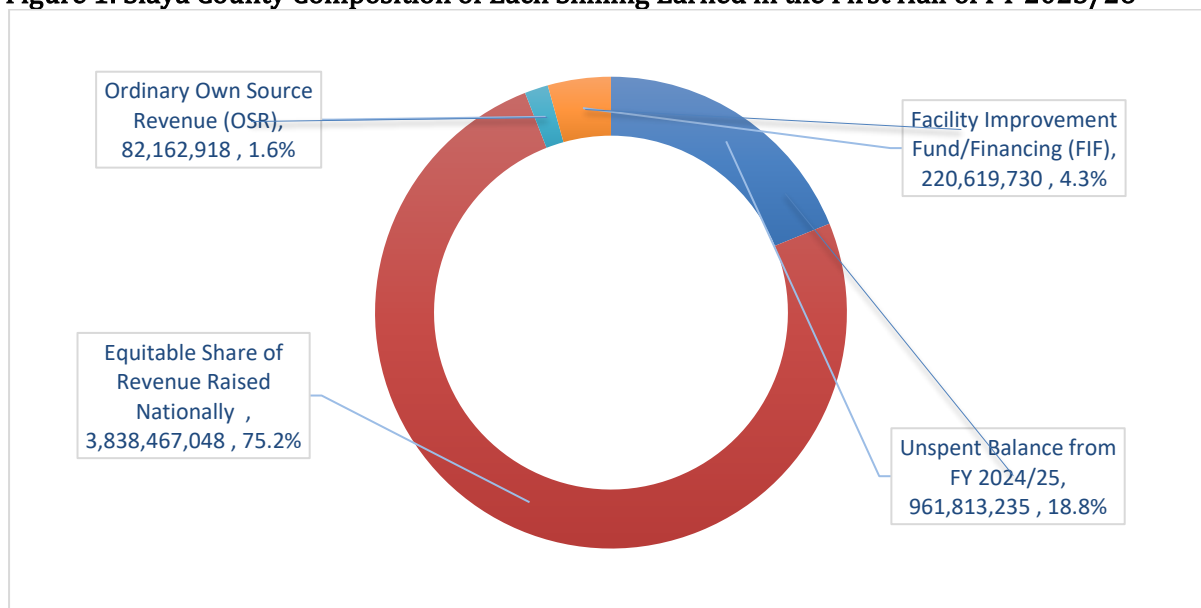
36	NEMA (Noise Permit)	3,650,849.00	50,600.00		50,600	3,600,249
37	SAND CESS/QUARRY	7,004,005.00	10,000.00		10,000	6,994,005
38	MISC.	-	1,617,764.75		1,617,765	- 1,617,765
39	SCHOOL FEE	389,813.00	-		-	389,813
40	IMPOUNDING FEE	2,310,000.00	8,000.00		8,000	2,302,000
41	PUBLIC HEALTH	-	1,389,106.00		1,389,106	- 1,389,106
	Sub-Total	2,036,235,308	82,162,918	-	86,162,918	1,948,072,390
F	Facility Improvement Fund/Financing (FIF)					
1	SHIF	1,078,685,515.00	158,976,949.20		158,976,949	919,708,566
2	Defunct NHIF	-			-	-
3	Hospital Revenue		61,642,780.38		66,451,789.38	- 66,451,789.38
	Sub-Total	1,078,685,515	220,619,730	-	227,032,944.58	851,065,785
G	Appropriations in Aid					
1					-	-
2					-	-
	Sub-Total	-	-	-	-	-
H	Other Revenues					
1					-	-
2					-	-
	Sub-Total	-	-	-	-	-
	Total	12,793,339,678	4,482,704,620	620,358,311	5,103,062,931	7,690,276,747

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 Earned in the First Half of FY 2025/26

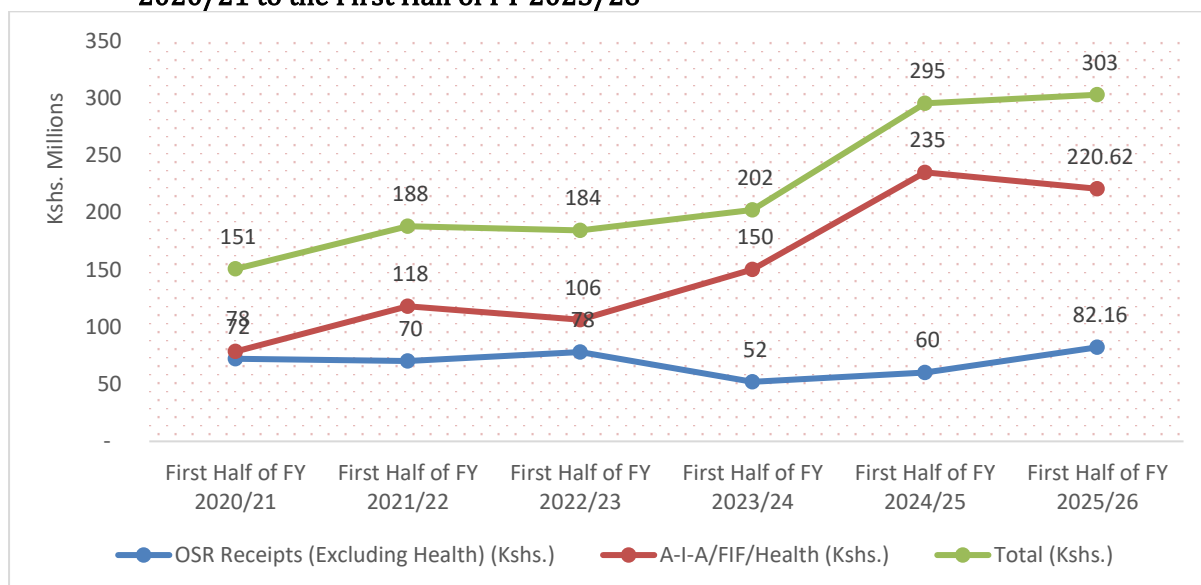


Source: Siaya County Treasury

The equitable share of revenue raised nationally, OSR, and FIF contributed 75 per cent, 1.6 per cent and 4.3 per cent, respectively, of the total receipts for the reporting period.

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



Source: Siaya County Treasury

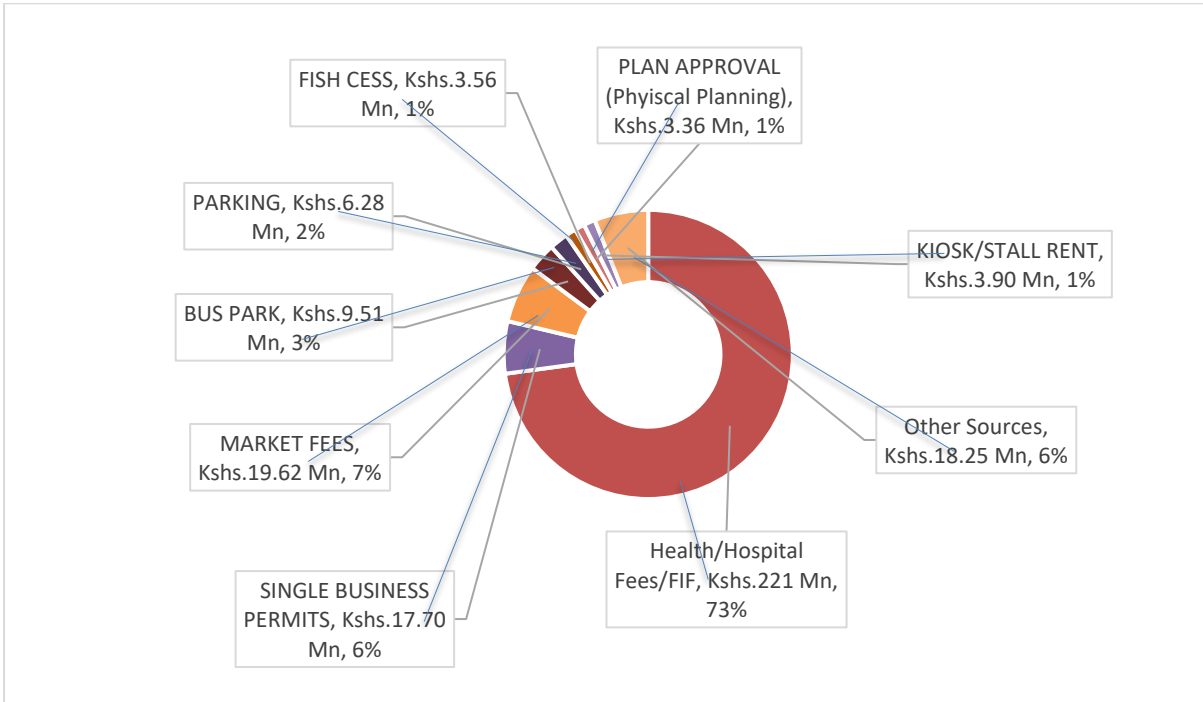
During the first half of FY 2025/26, the County received KShs.313 million from OSR, including FIF. This amount was an increase of 2 per cent compared to KShs.295 million realised in a similar

period in FY 2024/25, and was 9.7 per cent of the annual target and 9.4 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 Half 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.221 million, was from Health/FIF/Hospital Fees, accounting for 73 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.953 million as of 31st December 2025. 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 31 December 2025

No	Revenue Stream	Revenue Arrears as of 1 July 2025 (Kshs.)	Progress made in First Half of FY 2025/26			OSR Arrears as of 31st December 2025 (Kshs.)
			Waivers (Kshs)	Arrears paid in the financial year (Kshs)	Arrears earned in First Half of FY 2025/26 (Kshs)	
		a	b	c	d	f=a-b-c+d
A	Equitable Share of Revenue Raised Nationally					
1	Month of December				620,358,311	620,358,311

No	Revenue Stream	Revenue Arrears as of 1 July 2025 (Kshs.)	Progress made in First Half of FY 2025/26			OSR Arrears as of 31st December 2025 (Kshs.)
			Waivers (Kshs)	Arrears paid in the financial year (Kshs)	Arrears earned in First Half of FY 2025/26 (Kshs)	
	...					
	Sub-Total				620,358,311	620,358,311
B	Transfers from the Equalisation Fund					
1						
2						
	Sub-Total					
C	Additional Allocations					
1						
2						
	Sub-Total					
D	Ordinary Own Sources of Revenue					
1	Single Business Permit	57,952,905		15,290,589		42,662,316
2	Liquor	2,444,200		-	788,869	3,233,069
	Sub-Total	60,397,105		15,290,589	788,869	45,895,385
E	Facility Improvement Fund (FIF)					
1	SHIF	128,863,123			158,613,533.87	287,476,657
2	Defunct NHIF					
3	Insurance Companies					
	Sub-Total	128,863,123			158,613,534	287,476,657
F	Other Appropriations in Aid					
1						
2						
	Sub-Total					
G	Other Revenues					
1						
2						
	Sub-Total					
	Total	189,260,228	-	15,290,589	779,760,714	953,730,353

Source: Siaya County Treasury

As of 31 December 2025, the revenue arrears totalled to Kshs.953 million, comprising Kshs.287 million for FIF (30 per cent), Kshs.45 million for OSR (5 per cent) and Kshs.620 million for equitable share of revenue raised nationally (65 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 Withdrawals from the County Revenue Fund and County Assembly Fund

During the reporting period, the Controller of Budget approved exchequer withdrawal requests totalling Kshs.2.7 billion from the Siaya County Revenue Fund (CRF) account. This amount consisted of Kshs.351 million (13 per cent) designated for development programs and Kshs.2.4 billion (87 per cent) allocated for recurrent programs.

An analysis of the released recurrent exchequers shows that Kshs.1.89 billion was allocated for employee compensation, and Kshs.536 million for operations and maintenance expenditures. Within the operations and maintenance category, 12 per cent was for domestic travel and 0 per cent for foreign travel. The domestic travel exchequers totalled Kshs.67 million, which included Kshs.13 million for the County Executive and Kshs.54 million for the County Assembly.

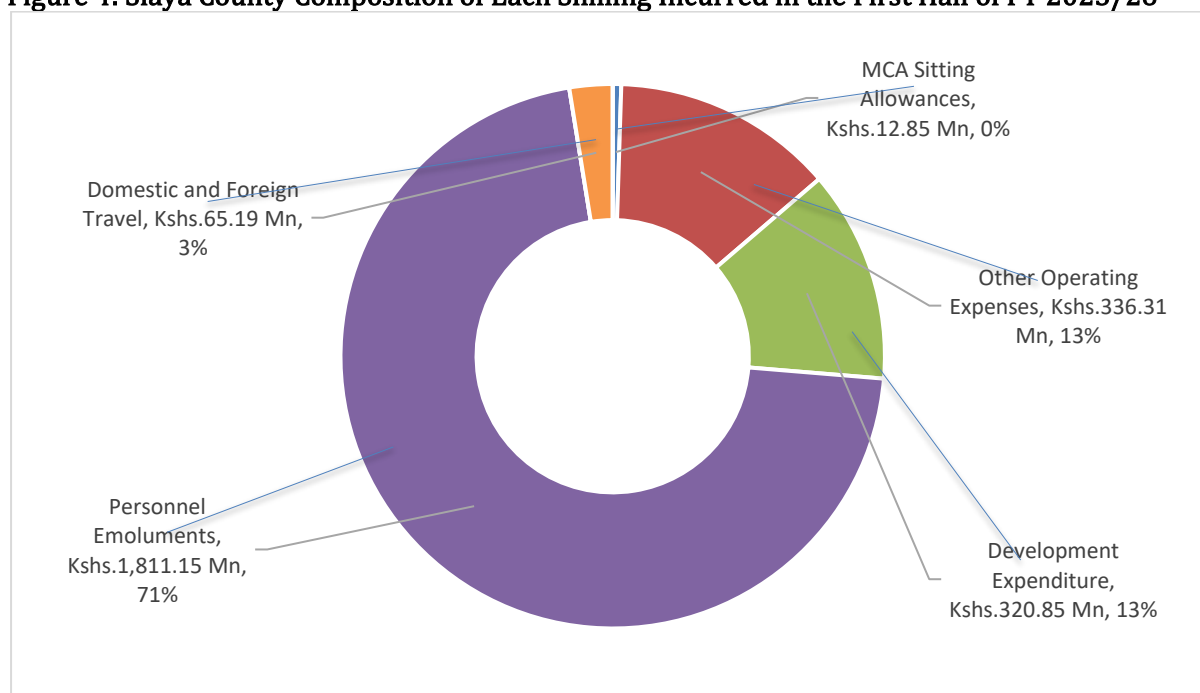
As of December 31, 2025, the County Government's cash balance in the Siaya CRF account was Kshs.651 million.

1.1.6 Expenditure Review

The County spent Kshs.2.5 billion on development and recurrent programmes in the reporting period. The expenditure represented 92 per cent of the total funds released by the CoB. It comprised Kshs.320 million for development programmes and Kshs.2.2 billion for recurrent programmes. Expenditure on development programmes represented 6 per cent of the annual development expenditure budget, while recurrent expenditure represented 32 per cent of the annual recurrent expenditure budget.

Figure 4 provides a detailed breakdown of expenditure, showing the relative composition of each shilling incurred.

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



Source: Siaya County Treasury

As shown in Figure 4, the three highest expenditure categories were personnel emoluments, development expenditure and domestic and foreign travel contributing 81, 14 and 3 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**. The Pending bills included **Kshs.72,851,538** 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 trade payables amounting to **Kshs.312,026,346.00**, comprising **Kshs. 253,999,842** (81.40 per cent) for recurrent programmes and **Kshs.58,028,504** (18.60 per cent) for development programmes. On the other hand, the County Assembly settled trade payables worth Kshs.16 million for recurrent activities. The outstanding trade payables as of 31st December 2025 were **Kshs. 1,079,974,568.80** for County

Executive and **Kshs.56,452,974** for County Assembly. Table Error! No text of specified style in document..3 provides additional details of trade payables.

Table Error! No text of specified style in document..3: Siaya County Trade Payables as of 31st December 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	72,851,538	72,851,538
		Total	652,804,792	812,049,661	1,464,854,453
Trade payables scheduled to be settled in First Half of FY 2025/26 per the action plan	b	County Executive	64,565,440.85	261,804,203.43	326,369,644.28
		County Assembly	0	16,398,564	16,398,564
		Total	64,565,440.85	278,202,767.43	342,468,208.28
Amount paid in the First Half of FY 2025/26	c	County Executive	58,028,504.00	253,999,842.00	312,028,346.00
		County Assembly	0	16,398,564	16,398,564
		Total	58,028,504	270,398,406	328,426,910
Trade Payables Incurred in First Half of FY 2025/26	d	County Executive	0	0	0
		County Assembly	0	0	0
		Total	0	0	0
Outstanding trade payables as of 31st December 2025	e=a-c*b	County Executive	594,776,288	485,198,281	1,079,974,569
		County Assembly	0	56,452,974	56,452,974
		Total	594,776,288	541,651,255	1,136,427,543

Source: Siaya County Treasury

The County Executive and the Assembly submitted a trade payables payment plan, committing to pay Kshs.261 million and Kshs.58 million on recurrent and development expenditure, respectively, in FY 2025/26. The County adhered to this payment plan, as it paid **Kshs.312,028,346.00** for the Executive and Kshs.16,398,564 for the Assembly.

Table Error! No text of specified style in document..4 and

Table Error! No text of specified style in document..5 present the ageing of the total outstanding bills as of 31st December 2025 for the County Executive and Assembly, which were **Kshs.1,136,427,543**

Table Error! No text of specified style in document..4: Siaya County Executive Trade Payables Ageing Analysis as of 31st December 2025

Category	Ageing analysis (Amount in Kshs.)				Total
	Under one year	1-2 years	2-3 years	Over 3 years	
Development Pending Bills	528,218,060.54	38,782,318.00	8,467,944.58	19,307,964.51	594,776,287.63

Recurrent Pending Bills (Goods & Services)	157,423,733.81	34,278,406.00	32,984,865.16	13,407,276.00	238,094,280.97
Recurrent Pending Bills (Salary Arrears for Defunct Local Authority)	-			50,895,163.75	50,895,163.75
Recurrent Pending Bills (Salary Arrears and Statutory Deductions)	192,238,670.45				192,238,670.45
Recurrent Pending Bills (Staff Claims)	3,970,166.00				3,970,166.00
Total Recurrent Pending Bills	353,632,570.26	34,278,406.00	32,984,865.16	64,302,439.75	485,198,281.17
Total Pending Bills	881,850,630.80	73,060,724.00	41,452,809.74	83,610,404.26	1,079,974,568.80
% of Total	82%	7%	4%	8%	100%

Source: Siaya County Treasury

Table Error! No text of specified style in document..5: Siaya County Assembly Trade Payables Ageing Analysis as of 31st December 2025

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)	17,167,247	39,285,727	0	0	56,452,974
Recurrent Trade Payables (Salary Arrears and Statutory Deductions)	0	0	0	0	0
Recurrent Trade Payables (Staff Claims)	0	0	0	0	0
Total Recurrent Trade Payables	17,167,247	39,285,727	0	0	56,452,974
Total Trade Payables	17,167,247	39,285,727	0	0	56,452,974
% of Total	30%	70%	-	-	100%

Source: Siaya County Treasury

1.1.8 Expenditure by Economic Classification

The County Executive incurred Kshs.1.65 billion on compensation of employees, Kshs.250 million on operations and maintenance, and Kshs.320 million on development activities. Similarly, the County Assembly spent Kshs.163.38 million on compensation of employees and Kshs.163.68 million on operations and maintenance as shown in **Error! Not a valid bookmark self-reference..**

Table Error! No text of specified style in document..6: Siaya County Summary of Budget and Expenditure by Economic Classification

Expenditure Classification	Approved Budget (Kshs.) (a)		Amount Paid in the First Half of FY 2025/26 (Kshs.) (b)		Expenditure Accrued in the First Half of FY 2025/26 (Kshs.) (c)		Total Expenditure in the First Half 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	1,898,432,430	327,063,139	-	-	1,898,432,429.61	327,063,138.56	30.65	41.94
Compensation of Employees	3,253,191,529	348,925,645	1,647,766,074.99	163,379,449	-	-	1,647,766,074.99	163,379,448.60	50.65	46.82
Operations and Maintenance	2,941,466,458	430,967,855	250,666,354.62	163,683,690	-	-	250,666,354.62	163,683,689.96	8.52	37.98

Development Expenditure	5,237,450,643	581,337,548	320,849,277.28	-	-	-	320,849,277.28	-	6.13	-
Total	11,432,108,630	1,361,231,048	2,219,281,707	327,063,139	-	-	2,219,281,707	327,063,139	19.41	24.03

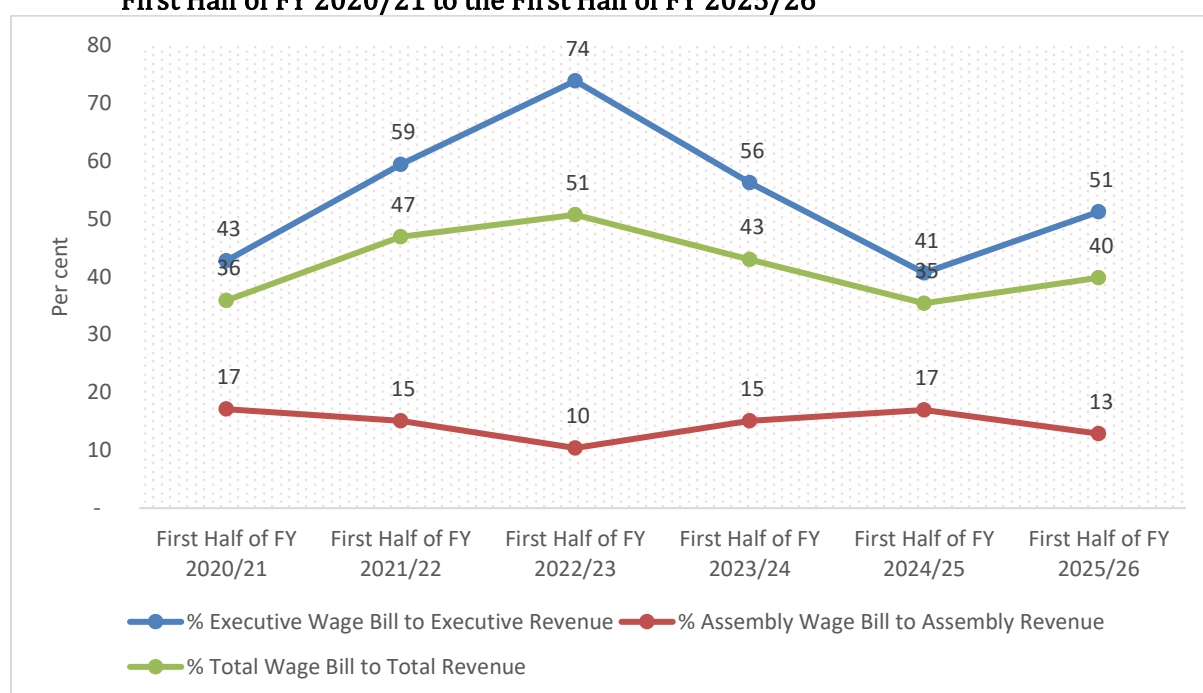
Source: Siaya County Treasury

1.1.9 Expenditure on Compensation of Employees

The expenditure on employee compensation totalled Kshs.1.8 billion. The percentage of compensation of employees to revenue was 40 per cent. This expenditure on employee compensation shows an increase compared to the Kshs.1.6 billion 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 Half of FY 2020/21 to the First Half of FY 2025/26.

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



Source: Siaya County Treasury

Further analysis indicated that PE costs amounting to Kshs.1.56 billion were processed through the Human Resource Information System (HRIS). In contrast, Kshs.260 million was processed through manual payroll, which accounted for 14 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 Error! No text of specified style in document.7.

Table Error! No text of specified style in document..7: Breakdown of Siaya County Manual Payroll

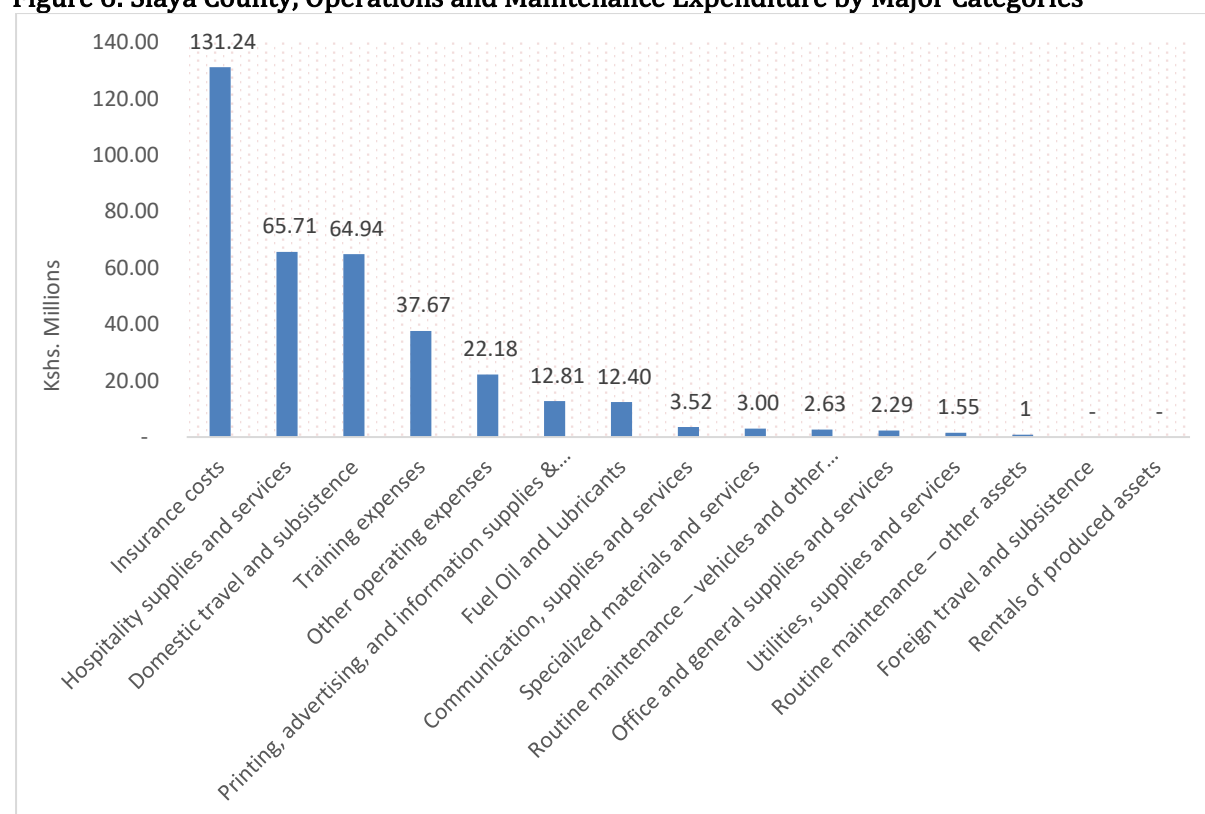
Sno.	Description of Manual Payroll	Amount (Kshs.)
1.	Salaries for staff yet to be onboarded into HRIS	118,146,355
2.	Salaries for casual staff	106,496,174
3.	Top-up Allowances for Security Officers	2,079,000
4.	LAPTRUST/LAPFUND Pension Contributions	9,857,967
5.	Gratuity for contract staff	23,885,052
	Total	260,464,529

Source: Siaya County Treasury

The County Assembly spent Kshs.12.85 million on committee sitting allowances for the 45 MCAs. The average monthly sitting allowance was Kshs.47,601 per MCA. The County Assembly has 23 House Committees.

1.1.10 Expenditure on Operations and Maintenance

During the reporting period, the County spent Kshs. 414.35 million on operations and maintenance, representing a decrease of 3 per cent compared to FY 2024/25, when the County spent Kshs.423 million. Figure 6 summarises the Operations and Maintenance expenditure by major categories.

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

Source: Siaya County Treasury

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

The budget performance report for the first half of FY 2025/26 indicates that the County spent Kshs. 22 million on “other operating expenses,” which is 5 per cent of the total operations and

maintenance expenditure of Kshs. 414 million. The disaggregated items under the “*Other Operating Expenses*” category are shown in Error! Not a valid bookmark self-reference.

Table Error! No text of specified style in document..8: Breakdown of “Other Operating Expenses” under O&M Expenditures

Code	Item	Budget (Kshs)	Expenditure (Kshs.)
2211308	Legal Dues	8,000,000	1,181,440.00
2210301	Travel Costs (Airline, Bus, Railway, Mileage Allowances, etc.)	250,000	250,000.00
2211305	Contracted Guards and Cleaning Services	36,200,000	14,109,938
2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	1,513,440	731,700
2211308	Legal Dues/fees, Arbitration and Compensation Payments	3,000,000	-
2211310	Contracted Professional Services	6,700,000	-
2211322	Binding of Records	150,000	-
2211325	Constituency Office Expenses	8,845,200	4,422,600
2211399	Other Operating Expenses	3,080,000	1,484,884
Total		67,738,640	22,180,562

Source: Siaya County Treasury

1.1.12 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 1.7 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 Error! No text of specified style in document..9 summarises each established Fund's budget allocation and performance during the reporting period.

Table Error! No text of specified style in document..9: Performance of Siaya County Established Funds in the First Half of FY 2025/26

S/No.	Name of the Fund	Year Established	Approved Budget Allocation in FY 2025/26 (Kshs.)	Exchequer Issues in First Half of FY 2025/26	Actual Expenditure in the First Half of FY	Cumulative disbursements to the Fund	Submission of Financial Statements

				(Kshs.)	2025/26 (Kshs.)	(Kshs)	(Yes/No.)
		County Executive Established Funds					
1	Siaya County Emergency Fund	2020	180,000,000.00	-	-	437,557,169.00	NO
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	NO
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 not receive quarterly financial reports from 4 Fund Administrators, as indicated in Table Error! **No text of specified style in document.**9.

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

1.1.13 County Corporations

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

1.1.14 Expenditure on Domestic and Foreign Travel

Expenditure on domestic travel amounted to Kshs.65 million and comprised Kshs.54 million spent by the County Assembly and Kshs.11 million by the County Executive. There was no expenditure on foreign travel.

1.1.15 Facility Improvement Financing

During the review period, the County reported collections of Kshs.220 million as FIF, which was 20 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.219 million, as shown in Table 1.10.

Table Error! No text of specified style in document..10: Siaya County Health Facilities Expenditure

No.	Health Facility	Number of Facilities	Approved Budget (Kshs.)	Actual Expenditure (Kshs.)	Absorption rate (%)
1.	Level 5 Hospital	-	-	-	-
2.	Level 4 Hospital	16	411,094,921.33	194,040,529.03	47.20
3.	Level 3 Facility	55	78,247,836.00	13,213,400.00	16.89
4.	Level 2 Facility	104	50,000,000.18	12,537,880.00	25.08
	Total	175	539,342,757.50	219,791,809.03	40.75

Performance in the first half FY 2025/26*Source: Siaya County Treasury***1.1.16 Development Expenditure**

In the review period, the County reported spending Kshs.320 million on development programmes, representing a decrease of 27 per cent compared to FY 2024/25, when the County spent Kshs.442 million. Table 1.11 summarises the development projects with the highest expenditure in the reporting period.

The decline in development expenditure was attributed to delay in implementation in E-government Procurement System.

Table Error! No text of specified style in document..11: Siaya County, List of Development Projects with the Highest Expenditure

No	Sector	Project Name	Project Location	Project Start Date	Expected date of Completion of the Project	Contract sum (Kshs)	Total Funding in FY 2025/26 (Kshs.)	Expenditure (in accrual basis) in the First Half of FY 2025/26 (Kshs.)	Cumulative project expenditure (in accrual basis) as of 31st December 2025 (Kshs.)	Percentage (%) of Completion
County Funded Projects										
1	CHS	Completion of casualty and maternity complex at Yala SCH	Executive	Dec-23	Feb-26	78,084,128.00	30,000,000.00	30,000,000.00	30,000,000.00	86%
2	CHS	PURCHASE,COMMISSIONING delivery and installation OF GENERATOR AT UKWALA HOSPITAL	Executive	Mei-25	Jun-25		5,000,000.00	5,000,000.00	5,000,000.00	100

3	Finance & Economic Planning	Complete Automation of Revenue	Executive			33,013,561.00	33,013,561.00	16,314,695.69	16,314,695.69	49.40%
4	LPPH&UD	Preparation of Valuation Roll	Executive			43,000,000.00	6,178,324	6,095,280.00	6,095,280.00	75%
5	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%
6	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%
7	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%
8	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%
9	Tourism	Maintenance of Nyangera sports ground access road and Nyagera pitch levelling	Yimbo East	Feb-24	Jun-26	4,969,782.09	7,000,000.00	4,778,324.67	4,778,324.67	100%
10	PWRE&T	Maintenace of Julius Waliera - Sirand Malwa - Uyundi road - 2.5km	West Ugenya	1st January	30th June	4,746,930.79	4,700,000	4,700,000	4,700,000	100%
Donor Funded Projects										
1	CHS	construction of out-patient unit Co-funding of urenga hospital-KDSP II	Executive			84,319,813.21	67,000,000.00	16,119,955.08	16,119,955.08	26%

Source: Siaya County Treasury

The County reported 3 stalled development projects as of 31 December 2025, with an estimated value of Kshs.46 million, of which Kshs.3 million has already been paid. The stalled projects are shown in Table 1.12

Table Error! No text of specified style in document..12: Siaya County Stalled Projects as of 31 December 2025

No	Sector	Project Name	Project Location	Project Commencement 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 31st December 2025	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	39,900,000.00	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	5,000,000.00	N/A		5,000,000.00	-
3	Enterprise	Completion of Nyamonye juakali	Yimbo East	31/12/ 2023	31/3/2024	1,878,186.20	3,720,000.00			40

Source: Siaya County Treasury

1.1.17 Budget Performance by Department

Table 1.13 summarises the approved budget allocation, expenditure and absorption rate by departments in the period under review.

Table Error! No text of specified style in document..13: 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	327,063,139	-	327,063,139	-	100.0	-	41.9	-
Governance and Administration	362,666,409	80,104,987	187,170,860	-	186,929,211.29	-	99.9	-	51.5	-

County Attorney	67,598,950	-	16,181,440	-	10,194,203.08	-	63.0	-	15.1	-
County Public Service Board	99,205,341	-	23,552,000	-	23,537,820.73	-	99.9	-	23.7	-
Finance and Economic Planning	1,406,290,672	69,986,746	416,836,400	16,500,000	311,233,141.64	16,314,695.69	74.7	98.9	22.1	23.3
Agriculture, Food, Livestock & Fisheries	295,896,118	578,061,666	96,753,561	13,893,232	96,288,977.29	13,393,233.18	99.5	96.4	32.5	2.3
Water, Irrigation, Environment & Natural Resources	93,892,016	465,734,178	21,673,658	56,495,203	20,223,255.17	55,945,945.85	93.3	99.0	21.5	12.0
Education, Youth Affairs, Gender & Social Services	386,984,686	620,639,015	153,393,467	59,454,422	152,482,753.69	56,249,801.45	99.4	94.6	39.4	9.1
County Health Services	2,591,453,650	775,361,836	889,734,682	67,495,350	889,636,059.86	66,971,705.67	100.0	99.2	34.3	8.6
Lands, Physical Planning, Urban Development and Housing	137,140,084	124,145,928	26,107,715	10,594,242	21,252,693.31	6,095,280.00	81.4	57.5	15.5	4.9
Siaya Municipality	98,992,169	143,006,153	16,193,000	-	15,410,007.71	-	95.2	-	15.6	-
Bondo Municipality	66,257,978	51,200,000	23,500,000	-	13,319,196.33	-	56.7	-	20.1	-
Ugunja Municipality	54,446,350	59,832,766	18,000,000	-	10,577,300.07	-	58.8	-	19.4	-
Roads, Public Works,	121,345,934	1,706,886,199	64,318,549	99,815,086	25,424,738.59	79,402,668.97	39.5	79.5	21.0	4.7

Energy and Transport										
Enterprise and Industrial Development	265,587,030	395,306,483	111,774,506	13,261,157	94,238,086.39	13,261,157.00	84.3	100.0	35.5	3.4
Tourism, Culture, Sports and Arts	146,900,600	167,184,686	35,359,050	13,637,466	27,684,984.45	13,214,789.47	78.3	96.9	18.8	7.9
Total	6,974,551,487	5,818,788,191	2,427,612,027	351,146,158	2,225,495,568	320,849,277	92	91	32	6

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 23 per cent, followed by the Department of Water, Irrigation, Environment & Natural Resources at 12 per cent. The Department of Governance and Administration had the highest percentage of recurrent expenditure to budget at 51 per cent, while the Department of County Attorney had the lowest at 15 per cent.

1.1.18 Budget Execution by Programmes and Sub-Programmes

Table 1.14 summarises the budget execution by programmes and sub-programmes in the period under review that had the highest absorption rates

Table Error! No text of specified style in document..14: Budget Execution by Programmes and Sub-Programmes with Highest Absorption Rates

Programme	Sub-Programme	Gross Estimates FY 2025/26 (Kshs.)		Expenditure (including accrued expenditure) as of 31st December 2025 (Kshs.)	Absorption Rate (%)
		Approved			
		Dev		Dev	Dev
DEVELOPMENT					
Finance and Economic Planning					
703025010	Administration Planning, Revenue & Accounting	34,993,373.00		16,314,695.70	46.62
Agriculture, Food, Livestock and Fisheries					
101015010	Administration	42,826,151.00		19,291,675.65	45.05

Water, Irrigation, Environment and Natural Resources				
901035010	Forestry	65,569,630.50	32,112,107.95	48.97
Lands, Physical Planning, Urban Development and Housing				
102035010	Land Survey & Mapping	62,072,964.00	30,015,840.00	48.36
Tourism, Culture, Sports and Arts				
302025010	Tourism	24,251,242.00	28,481,561.65	117.44
RECURRENT				
Governance and Administration				
702055010	Fire fighting and disaster management	5,191,691.00	4,873,940.00	93.88
Agriculture, Food, Livestock and Fisheries				
101045010	Crop Management	59,246,007.50	51,038,091.00	86.15
Water, Irrigation, Environment and Natural Resources				
901015010	Administration	26,088,192.00	21,535,000.00	82.55
Education, Youth Affairs, Gender and Social Services				
501015010	Administration Services	186,389,358.50	174,297,384.00	93.51
County Health Services				
401015010	General administration and Planning Services	1,067,381,998.00	1,005,939,371.00	94.24

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 117 per cent, Forestry in the Department of Water, Irrigation, Environment and Natural Resources at 48.9 per cent, and Land Survey & Mapping at 48.3 per cent.

For recurrent sub-programmes, the top performers included: General administration and Planning Services in the Department of County Health Services at 94 per cent, Firefighting and disaster management in the Department of Governance and Administration at 93.8 per cent, and Administration Services in the Department of Education, Youth Affairs, Gender and Social Services at 93.5 per cent.

Table 1.15 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..15: Budget Execution by Programmes and Sub-Programmes with Lowest Absorption Rates

Programme	Sub-Programme	Gross Estimates FY 2025/26 (Kshs.)	Approved 2025/26	Expenditure (including accrued expenditure) as of 31st December 2025 (Kshs.)	Absorption Rate (%)
		Dev		Dev	Dev
DEVELOPMENT					
County Assembly of Siaya					
701045010	DEVELOPMENT	581,337,548.00		-	-
Agriculture, Food, Livestock and Fisheries					
101035010	Veterinary Services	8,706,602.00		-	-
Education, Youth Affairs, Gender and Social Services					
501035010	Youth Polytechnics? Youth Training	18,085,525.00		-	-
501015010	Administration Services	1,750,000.00		-	-
Ugunja Municipality					
102065010	General Administration, Planning and support Services	29,916,383.00		-	-
RECURRENT					
Office of The County Attorney					
702015010	General Administration, Planning and Support Services	33,799,475.00	2,519,100.00		7.45
Education, Youth Affairs, Gender and Social Services					
501035010	Youth Polytechnics ? Youth Training	11,143,134.50	719,200.00		6.45
Bondo Municipality					

102065010	General Administration, Planning and support Services	34,628,989.00	1,619,125.00	4.68
Enterprise and Industrial Development				
301055010	Cooperative Extension Services	13,325,266.00	961,200.00	7.21
301035010	Promotion of Fair-Trade Practices	6,209,050.00	492,807.60	7.94

Source: Siaya County Treasury

The development sub-programmes with the lowest budget implementation rates were as follows: Development in the Department of County Assembly at 0 per cent, Veterinary Services in the Department of Agriculture, Food, Livestock and Fisheries at 0 per cent, and Administration Services at 0 per cent.

For recurrent sub-programmes, the lowest-performing included: Cooperative Extension Services and Promotion of Fair Trade Practices in the Department of Enterprise and Industrial Development at 0 per cent, and General Administration, Planning and support Services in the Department of Bondo Municipality at 0 per cent.