



COUNTY GOVERNMENT OF SIAYA

DEPARTMENT OF FINANCE AND ECONOMIC PLANNING

County Budget Review and Outlook Paper

C-BROP • FINANCIAL YEAR 2025/26

SEPTEMBER 2026

“Economic Transformation for Shared Growth”

Prepared pursuant to Section 118 of the Public Finance Management Act, 2012

Contents

Acronyms and Abbreviations	iii
Foreword	iv
Acknowledgement	v
Fiscal Highlights at a Glance	vi
Section One: Introduction.....	1
1.1 Legal Basis for C-BROP	1
1.2 Review and Approval of C-BROP	1
1.3 Objectives of C-BROP	1
1.4 Fiscal Responsibility Principles as per the PFMA, 2012	2
1.5 Organization of the Document	2
Section Two: Review of Fiscal Performance for FY 2025/26	3
2.1 Fiscal Performance in Financial Year 2025/26	5
2.1.1 Original and Supplementary Budget Estimates	5
2.1.2 Receipts	7
2.1.3 Conditional Grants	8
2.1.4 Performance of Own Source Revenue (OSR)	8
2.2 Expenditure Performance	14
2.2.1 Actual Expenditure by Economic Classification	14
2.2.2 Expenditure by Department	15
2.2.3 Development Expenditure	16
2.2.4 Recurrent Expenditure	17
2.3 Review of Fiscal Performance against the Fiscal Strategy Paper FY 2025/26	18
2.3.1 Enablers Pillar	19
2.3.2 Economic Pillar	23
2.3.3 Social Pillar	24
Section Three: Recent Economic Developments and Outlook	27
3.1 Recent Economic Developments	27
3.1.1 International Scene	27
3.1.2 Domestic Economy	27
3.1.3 County Economy	28
3.2 Medium-Term Economic Outlook	28
3.2.1 Global Growth Outlook	28
3.2.2 Domestic Growth Outlook	28
3.2.3 County Growth Outlook	29
3.3 Risks to the Domestic Economic Outlook	29
Section Four: Resource Allocation Framework	31
4.1 Adjustments to the FY 2026/27 Budget	31
4.2 Projected Budget for FY 2027/28	31
4.2.1 Projected Resource Envelope	31
4.2.2 Projected Expenditure for FY 2027/28–2029/30	32

List of Tables

Table 1: Revenue estimates by stream: FY 2024/25 baseline, FY 2025/26 original and supplementary budgets	3
Table 2: Comparative analysis of original and supplementary budget by vote, FY 2025/26	5
Table 3: Personnel emoluments (PE) budget by vote, FY 2025/26	6
Table 4: Operations and maintenance (O&M) budget by vote, FY 2025/26	6
Table 5: Development budget by vote, FY 2025/26	7
Table 6: Analysis of receipts, FY 2025/26	7
Table 7: Performance of conditional grants, FY 2025/26	8
Table 8: Performance of own source revenue (OSR) by stream, FY 2025/26	9
Table 9: OSR performance in the medium term against targets	11
Table 10: Budget performance by economic classification, FY 2025/26	14
Table 11: Departmental budget performance, FY 2025/26	15
Table 12: Departmental development budget performance, FY 2025/26 (Kshs. million)	16
Table 13: Personnel emoluments (PE) budget performance by department, FY 2025/26	17
Table 14: Operations and maintenance (O&M) budget performance by department, FY 2025/26	18
Table 15: Analysis of CFSP ceilings versus budget estimates, FY 2025/26	19
Table 16: National key macroeconomic indicators	29
Table 17: Projected revenue for FY 2027/28 and the medium term	32
Table 18: Departmental provisional ceilings for FY 2027/28–2029/30	33
Table 19: Projected recurrent expenditure for FY 2027/28	34
Table 20: Projected development expenditure for FY 2027/28	34

List of Figures

Figure 1: Analysis of receipts, FY 2025/26 (Kshs. billion)	8
Figure 2: OSR performance in the medium term against targets (Kshs. billion)	13
Figure 3: Budget performance by economic classification, FY 2025/26 (Kshs. billion)	15
Figure 4: Total allocation against actual expenditure by department, FY 2025/26 (Kshs. million)	16
Figure 5: Absorption of the development budget by department, FY 2025/26 (%)	17

Acronyms and Abbreviations

Abbreviation	Meaning
ABDP	Aquaculture Business Development Programme
AHP	Affordable Housing Programme
AIA	Appropriation In Aid
BETA	Bottom-Up Economic Transformation Agenda
BROP	Budget Review and Outlook Paper
CADP	County Annual Development Plan
CAIP	County Aggregation and Industrial Parks
CARA	County Allocation of Revenue Act
CBEF	County Budget and Economic Forum
CBR	Central Bank Rate
CECM	County Executive Committee Member
CFSP	County Fiscal Strategy Paper
CGAA	County Governments Additional Allocations Act
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
DANIDA	Danish International Development Agency
ECDE	Early Childhood Development Education
EMDEs	Emerging Markets and Developing Economies
FIF	Facility Improvement Financing
FLLoCA	Financing Locally-Led Climate Action
FSP	Fiscal Strategy Paper
FY	Financial Year
GDP	Gross Domestic Product
ICT	Information Communication Technology
KDSP	Kenya Devolution Support Project
KELCOP	Kenya Livestock Commercialization Project
KNBS	Kenya National Bureau of Statistics
KUSP	Kenya Urban Support Programme
MTEF	Medium Term Expenditure Framework
NAVCDP	National Agricultural Value Chain Development Project
O&M	Operations and Maintenance
OSR	Own Source Revenue
PE	Personnel Emoluments
PFMA	Public Finance Management Act
PLDW/PWD	People Living with Disabilities/People with Disabilities
RMLF	Road Maintenance Levy Fund
SHA	Social Health Authority
UDG	Urban Development Grant
UHC	Universal Health Coverage
UIG	Urban Institutional Grant
VTC	Vocational Training Centre
WTO	World Trade Organization

Foreword

Preparation of the County Budget Review and Outlook Paper (C-BROP) is anchored in the provisions of section 118 (1), (2), (3) and (4) of the Public Finance Management Act, 2012 and chapter 5 of County Budget Operation Manual 2014.

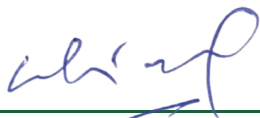
The 2025/2026 Budget Review and Outlook Paper (BROP) provides an opportunity to review and reflect on the budget performance, analyse successes and challenges experienced during the year as well as draw lessons from the challenges to inform future budgeting and project and programmes implementation. This Budget Review and Outlook Paper has given a detailed analysis of actual fiscal performance of the County Government of Siaya for FY 2025/26 against the approved budgetary allocations for the said financial year. From the analysis, the overall absorption rate was **71.80 percent** which included an absorption rate of **46.14 percent** for development budget, **108 percent** for personnel emolument and **76 percent** for operations and maintenance. Local revenue collection was **Kshs. 862,934,946.65** against a target of **Kshs. 3,252,420,825** representing a performance of **27 percent**. The local revenue comprised of **Kshs. 590,818,058.20** as appropriation in Aid (AIA) and **Kshs. 272,116,888.45** as ordinary revenues.

The paper has been prepared against the backdrop of a stabilizing global economic prospects, following several years of negative shocks. Global growth is projected to decline to 2.5 percent this year, catalysed by flaring geopolitical tensions and high interest rates. In the local scene the economy will remain vibrant growing at 5.0 percent supported by a robust service sector, strong performance in agriculture and a decline in global commodity prices

In the budget framework for FY 2027/2028, the County Government project a resource basket of **Kshs. 11,721,435,050** comprising **Kshs. 8,249,529,130** as equitable share, **Kshs. 935,559,300** as conditional allocations, **Kshs. 1,041,785,302** as ordinary revenue and **Kshs. 1,494,561,317** as Appropriation in Aid (AIA). The overall revenue is further projected to increase to **Kshs. 12,073,078,101** in FY 2028/2029 and **Kshs. 12,435,270,444** in FY 2029/2030.

The government will deliberately focus on increasing collection of ordinary revenues to fast-track implementation of development projects and minimize project roll-overs; operationalization of completed facilities in all sectors; completion of on-going projects will also take centre stage. Resource allocation will be biased towards financing projects and programmes in key growth sectors of Agriculture, Enterprise and health; infrastructure development and other social enterprise sectors.

This report will be useful to the County Executive, County Assembly and other stakeholders to reflect on the utilisation of public funds in the county as it proposes a way forward in terms of adjustments in resource allocation and focus areas in the medium term.



Hon. Dan Okoth

CECM-Finance and Economic Planning

Acknowledgement

The Budget Review and Outlook Paper not only presents an opportunity to review performance of a fiscal year but also sets in motion the process of preparing the budget for the following fiscal year by providing an outlook for the coming year by setting MTEF tentative ceilings to guide budget making.

The successful preparation of this document was made possible through the leadership of the Governor and the entire executive. Special appreciation goes to the County executive member for finance and economic planning on whose stewardship enabled the finalization of this document as required by law. The chief officers and County budget and economic forum members also played a great role in the preparation and subsequent submission of this document, last but not least, special recognition goes to a team of dedicated officers who traded off their invaluable time to ensure a quality product. I wish to salute all of them for a job well done.

It is my hope that lessons drawn from implementation of the 2025/2026 budget will inform future programme-based budgeting and project implementation as we re-focus on “***Economic Transformation for Shared Growth***”



CHIEF OFFICER
FINANCE & ECONOMIC PLANNING
COUNTY GOVERNMENT OF SIAYA
Date.....

Jacktone Ouma Odinga

Chief Officer- Finance and Economic Planning

Fiscal Highlights at a Glance

The headline results of the FY 2025/26 budget review and the resource outlook for FY 2027/28, as detailed in Sections Two and Four of this paper.

Kshs. 13.38 bn Supplementary budget, FY 2025/26	Kshs. 9.61 bn Total actual receipts	71.80% Overall budget absorption	46.14% Development budget absorption
108% Personnel emoluments absorption	76% Operations and maintenance absorption	27% Own source revenue collected against target	Kshs. 11.72 bn Projected resource envelope, FY 2027/28

Section One: Introduction

County Budget Review and Outlook Paper (C-BROP) is a key document that links policy, planning and budgeting for the County Government. It is a backward- and forward-looking document that provides a strong platform for sound planning and budgeting and conceptually divided into review and outlook sections.

1.1 Legal Basis for C-BROP

Preparation and subsequent approvals by both the County Executive Committee and County Assembly of C-BROP is anchored in the provisions of section 118 (1), (2), (3) and (4) of the Public Finance Management Act, 2012 and chapter 5 of County Budget Operation Manual 2014.

1.2 Review and Approval of C-BROP

- i. County Treasury is expected to prepare a County Budget Review and Outlook Paper in respect of the County for each financial year and submits the paper for approval to the County Executive Committee (CEC) by the **30th September** of that year.
- ii. The County Executive Committee must review and then approve it with or without amendments within 14 days after its submission, that is by **14th October** of that year.
- iii. After approval by CEC, the County Treasury must arrange for the paper to be submitted to the County Assembly within 7 days, that is by **21st October** of that year.
- iv. After submission to the County Assembly and as soon as practicable the County Treasury must publish and publicise the C-BROP.

1.3 Objectives of C-BROP

- i. It provides review of the actual fiscal performance in the previous year (FY 2025/26) compared to the budget appropriated for that year (Actual-Vs.-Budget).
- ii. It provides an updated economic and financial forecast with sufficient information to show changes from the forecasts in the most recent County Fiscal Strategy Paper (CFSP).
- iii. It provides information on any changes in the forecasts compared with the County Fiscal Strategy Paper and how actual financial performance for the previous financial year may have affected compliance with the fiscal responsibility principles, or the financial objectives in the County Fiscal Strategy Paper for that financial year.
- iv. It provides reasons for any deviation from the financial objectives in the CFSP and proposes remedial actions to address such deviations in the current fiscal year and within the medium term. Such remedies may include revising the current annual budget estimates to reflect the prevailing fiscal environment.
- v. It provides provisional sector ceilings which will be firmed up in the Fiscal Strategy Paper setting in motion the preparation of the budget estimates for financial year 2026/27 and within the medium term.

1.4 Fiscal Responsibility Principles as per the PFMA, 2012

Section 107 (2) of PFMA, 2012 requires the County Treasury to enforce the following fiscal responsibility principles:

- i. County Government's recurrent expenditure shall not exceed the County government's total revenue;
- ii. Within the medium term a minimum of 30 percent of the County government's budget shall be allocated to the development expenditure;
- iii. The County government's expenditure on wages and benefits for its public officers shall not exceed a percentage of the County government's total revenue as prescribed by the County Executive Committee member for Finance in regulations and approved by the County Assembly. Section 26 (1) (a) of the Public Finance Management (County Governments) regulations 2015 caps the allocation to 35 percent of total County revenue;
- iv. Over the medium term, the Government's borrowing shall be used only for purpose of financing development expenditure and not for recurrent expenditure;
- v. The County debt shall be maintained at a sustainable level as approved by County Assembly;
- vi. The fiscal risks shall be managed prudently; and
- vii. A reasonable degree of predictability with respect to the level of tax rates and tax bases shall be maintained, considering any tax reforms that may be made in the future.

1.5 Organization of the Document

The document is organized around four (4) sections as follows:

Section I gives an introduction of the paper, legal basis for the preparation of BROP, objectives of the paper and Fiscal responsibility principles as per PFMA 2012.

Section II gives a review of fiscal performance for the FY 2025/26 in terms of projected revenues (OSR, equitable share and additional allocations/Grants), actual expenditures against the appropriations and review of fiscal performance against County Fiscal Strategy Paper for 2024 in terms of the variance between approved departmental ceilings in the CFSP and the appropriations.

Section III outlines recent economic development and medium-term economic outlook at the global, regional, National and County level. In addition, it also outlines the probable risks the County envisages with regards to the budget estimates for FY2027/28 and the medium-term. These risks include external and fiscal risks.

Section IV outlines how the County government intends to live within its means by establishing its resource envelope (total revenue) and the departmental/sectoral ceilings. This section also includes necessary adjustments to FY2026/27 budget estimates, Medium-Term Expenditure Framework (MTEF) for the next budget estimates of FY 2027/28 and any projected fiscal balance.

Section Two: Review of Fiscal Performance for FY 2025/26

The FY 2025/2026 Budget was the third to implement the County Integrated Development Plan (CIDP 2023-2027) whose theme is ‘*Economic Transformation for shared Growth*’. The estimated cost of implementing programs and projects in the main budget for FY2025/2026 was **Kshs. 12,793,339,678**. This was revised upwards to **Kshs. 13,377,987,507** through supplementary budget prepared in May 2026 as shown in Table 1 below:

Table 1: Revenue estimates by stream: FY 2024/25 baseline, FY 2025/26 original and supplementary budgets

Department	Ifmis Codes	Revenue Stream	Estimates 2024/25 Baseline	Estimates 2025/26	Supplementary Estimates 2025/26
Trade, Enterprise and Industrialization	1520201	SINGLE BUSINESS PERMITS	544,607,651	498,490,765	635,990,770
	1550100	MARKET FEES	238,590,000	345,678,098	345,678,098
	1550221	BODA BODA	34,728,104	47,869,098	47,869,098
		WEIGHTS & MEASURES	3,150,000	23,908,765	23,908,765
		TRADE INCOME (AUDIT FEE)	786,713	12,768,543	12,768,543
	1560104	ADVERTISEMENT CHARGES	10,500,000	11,550,000	11,550,000
		LIQUOR LICENSING	21,000,000	23,100,000	23,100,000
		Sub Total	853,362,468	963,365,269	1,100,865,274
Public Works, Energy, Roads and Transport	1550201	BUS PARK	79,398,146	87,654,321	87,654,321
		PLAN APPROVAL (Engineers)	15,750,000	24,768,098	24,768,098
		GRADER	9,660,000	10,626,000	10,626,000
		FIRE INSPECTION	2,100,000	2,310,000	2,310,000
		PARKING	40,500,000	45,786,908	45,786,908
	1560201	COUNTY HALL HIRE	147,000	161,700	161,700
		Sub Total	147,555,146	171,307,027	171,307,027
Agriculture, Irrigation, Food Security, Livestock and Fisheries	1520300	FISH CESS	10,500,000	23,657,098	23,657,098
	1580401	SLAUGHTER FEES	1,546,860	12,879,076	12,879,076
	1510201	CILOR	21,000,000	23,100,000	23,100,000
		SUGAR CESS	11,550,000	41,897,098	41,897,098
		AGRICULTURE INCOME	5,649,305	6,214,236	6,214,236
		VETERINARY SERVICES	4,614,997	5,076,497	5,076,497
	1520321	CATTLE AUCTION	5,250,000	5,775,000	5,775,000
		TRACTOR HIRE SERVICES (T.H.S)	124,625,000	137,087,500	137,087,500
		SALES OF SEED	0	0	0
		SALES OF FERTILIZER	0	0	0
		Sub Total	184,736,162	255,686,505	255,686,505
Lands, Physical Planning, Housing and Urban Development	1590111	PLAN APPROVAL (Physical Planning)	15,750,000	37,178,098	37,178,098
	1530103	TRANSFER FEE	2,730,000	3,003,000	3,003,000
	1520101	PLOT RATES	13,650,000	95,321,908	95,321,908
	1560101	PLOT RENT	14,863,354	94,321,890	94,321,890
	1520501	GROUND RENT	1,050,000	4,532,897	4,532,897
		HOUSE RENT	4,830,000	5,313,000	5,313,000

Department	Ifmis Codes	Revenue Stream	Estimates 2024/25 Baseline	Estimates 2025/26	Supplementary Estimates 2025/26
		KIOSK/STALL RENT	219,250,088	387,615,432	387,615,432
	1580241	BURIAL FEE & SYNAGE	105,000	115,500	115,500
		CLEARANCE CERTIFICATE	1,575,000	1,732,500	1,732,500
		SITE FEE	1,368,150	1,504,965	1,504,965
		SURVEY FEE	1,575,000	1,732,500	1,732,500
		PRIVATE ESTATE FEE	136,500	150,150	150,150
		Sub Total	276,883,092	632,521,840	632,521,840
Health	1580211	HOSPITAL REVENUE	0		
	1580100	PUBLIC HEALTH	0		0
		LINDA MAMA	0		0
		NHIF/CAPITATION	0		0
		Sub Total	0		0
Water, Sanitation, Environment, Climate Change and Natural Resources	1580301	NEMA	3,318,954	3,650,849	3,650,849
	1530301	SAND CESS/QUARRY	6,367,277	7,004,005	7,004,005
		Sub Total	9,686,231	10,654,854	10,654,854
Education, Youth Affairs, Gender and Social Services	1570101	SCHOOL FEE	354,375	389,813	389,815
Governance Administration and ICT		IMPOUNDING FEE	2,100,000	2,310,000	2,310,000
		Sub Total	2,454,375	2,699,813	2,699,810
Sub-Total=Own Source Revenue (OSR)			1,474,677,474	2,036,235,308	2,173,735,310
Health	1580211	HOSPITAL REVENUE			
	1580100	PUBLIC HEALTH			
		LINDA MAMA			
		SHA	194,697,423	1,078,685,515	1,078,685,515
Sub-Total=Appropriation In Aid (AIA)		Sub Total	194,697,423	1,078,685,515	1,078,685,515
Total OSR=A			1,669,374,897	3,114,920,823	3,252,420,825
KDSP Level II				352,500,000	352,500,000
KDSP Level I				37,500,000	72,909,500
NAVCDP				231,250,000	231,250,000
KELCOP				60,550,000	60,550,000
ABDP				12,969,602	12,969,602
FLLoCA-Development					217,509,163
FLLoCA-Recurrent				11,000,000	11,000,000
Mineral Royalties				259,152	259,152
Roads Maintenance Levy Fund (RMLF)				160,843,161	
CHPs				63,810,000	63,810,000
Salary Arrears for health workers				22,723,820	22,723,820
DANIDA				8,721,000	8,721,000
Allowances to Housing Committees					1,987,622
KUSP-UIG					28,000,000
KUSP-UDG-Siaya Municipality					32,471,295
KUSP-UDG-Bondo Municipality					22,244,987
CAIP-Grant					133,368,421
FLLoCA-Grant-2025/26					137,000,000
Conditional Grant =B			698,115,420	962,126,735	1,409,274,562
Equitable Share= C			7,301,473,431	7,754,478,885	7,754,478,885

Department	Ifmis Codes	Revenue Stream	Estimates 2024/25 Baseline	Estimates 2025/26	Supplementary Estimates 2025/26
Opening balances=D			844,914,120	961,813,235	961,813,235
Total Revenue=(A+B+C+D)			10,513,877,868	12,793,339,678	13,377,987,507

Source: Supplementary budget 2025/2026

Implementation of FY 2025/26 budget faced various challenges that include: prolonged supplementary budgeting; delay in procurement of goods and late disbursement of funds from National Government.

2.1 Fiscal Performance in Financial Year 2025/26

2.1.1 Original and Supplementary Budget Estimates

The projected revenue in the original estimates was **Kshs. 12,793,339,680**. The projected estimates were revised upwards to **Kshs. 13,377,987,507** in the supplementary budget estimates with a positive deviation of **Kshs. 584,647,827**. Table 2 presents an analysis of departmental allocation for both original and supplementary budgets:

Table 2: Comparative analysis of original and supplementary budget by vote, FY 2025/26

Vote	Original Budget	Supplementary	Variance
County Assembly	1,361,231,048	1,195,527,339	-165,703,709
Governance and Administration	442,771,396	789,402,869	346,631,473
County Attorney	67,598,950	63,598,950	-4,000,000
County Public Service Board (CPSB)	99,205,341	99,205,341	0
Finance and Economic Planning	1,476,277,418	1,783,824,003	307,546,585
Agriculture, Irrigation, Food, Livestock & Fisheries	873,957,784	833,285,623	-40,672,161
Water, Environment & Natural Resources	559,626,194	949,704,275	390,078,081
Education, Youth Affairs, Gender and Social Services	1,007,623,701	1,002,014,474	-5,609,227
County Health Services	3,366,815,486	3,206,160,786	-160,654,700
Lands, Physical Planning, Housing and Urban Development	261,286,013	185,878,398	-75,407,615
Siaya Municipality	241,998,322	256,869,617	14,871,295
Bondo Municipality	117,457,978	126,502,965	9,044,987
Ugunja Municipality	114,279,116	112,279,116	-2,000,000
Roads, Public Works, Energy and Transport	1,828,232,134	1,786,688,884	-41,543,250
Trade, Enterprise and Industrial Development	660,893,513	691,094,209	30,200,696
Tourism, Culture, Sports and Arts	314,085,286	295,950,658	-18,134,628
Total	12,793,339,680	13,377,987,507	584,647,827

Source: supplementary budget 2025/2026

The above allocation was further classified into personnel emolument (P.E); operations and maintenance (O&M) and development expenditure as elucidated in the analysis below;

Personnel Emolument Estimates in FY 2025/26

PE allocations in supplementary estimates increased upwards by Kshs. 260,000,000 from the original estimates of **Kshs. 3,602,117,174 to Kshs. 3,862,117,174** as shown in Table 3:

Table 3: Personnel emoluments (PE) budget by vote, FY 2025/26

Department	Main Budget FY2025/26-PE	Supp-PE	Variance
County Assembly	348,925,645	348,925,645	0
Governance and Administration	82,402,598	82,402,598	0
County Attorney	20,008,000	20,008,000	0
County Public Service Board (CPSB)	46,470,819	46,470,819	0
Finance and Economic Planning	549,784,987	809,784,987	260,000,000
Agriculture, Irrigation, Food, Livestock & Fisheries	190,103,735	190,103,735	0
Water, Environment & Natural Resources	38,626,384	38,626,384	0
Education, Youth Affairs, Gender and Social Services	294,412,925	294,412,925	0
County Health Services	1,736,889,420	1,736,889,420	0
Lands, Physical Planning, Housing and Urban Development	40,439,068	40,439,068	0
Siaya Municipality	30,246,356	30,246,356	0
Bondo Municipality	26,000,000	26,000,000	0
Ugunja Municipality	20,764,350	20,764,350	0
Roads, Public Works, Energy and Transport	49,307,732	49,307,732	0
Trade, Enterprise and Industrial Development	94,328,971	94,328,971	0
Tourism, Culture, Sports and Arts	33,406,184	33,406,184	0
Total	3,602,117,174	3,862,117,174	260,000,000

Source: Supplementary Budget 2025/2026

Operations and Maintenance Estimates in FY 2025/26

Budgetary allocation for O&M in the original budget was **Kshs. 3,372,434,313**. This allocation was increased to **Kshs. 3,487,660,807** creating a positive variance of **Kshs. 115,226,494** as analysed in Table 4. The increase in O&M was triggered by the need to enhance critical development items.

Table 4: Operations and maintenance (O&M) budget by vote, FY 2025/26

Department	Main Budget FY2025/26-O&M	Supp-O&M	Variance
County Assembly	430,967,855	430,967,855	0
Governance and Administration	280,263,811	319,673,311	39,409,500
County Attorney	47,590,950	43,590,950	-4,000,000
County Public Service Board (CPSB)	52,734,522	52,734,522	0
Finance and Economic Planning	856,505,685	944,025,455	87,519,770
Agriculture, Irrigation, Food, Livestock & Fisheries	105,792,383	105,792,383	0
Water, Environment & Natural Resources	55,265,632	52,965,632	-2,300,000
Education, Youth Affairs, Gender and Social Services	92,571,761	96,071,761	3,500,000
County Health Services	854,564,230	889,833,830	35,269,600
Lands, Physical Planning, Housing and Urban Development	96,701,016	87,088,640	-9,612,376
Siaya Municipality	68,745,813	66,245,813	-2,500,000
Bondo Municipality	40,257,978	37,257,978	-3,000,000
Ugunja Municipality	33,682,000	33,682,000	0
Roads, Public Works, Energy and Transport	72,038,202	70,538,202	-1,500,000
Trade, Enterprise and Industrial Development	171,258,059	147,998,059	-23,260,000
Tourism, Culture, Sports and Arts	113,494,416	109,194,416	-4,300,000
Total	3,372,434,313	3,487,660,807	115,226,494

Source: Supplementary Budget 2025/2026

Development Estimates in FY 2025/2026

Original budgetary allocation towards development was **Kshs. 5,818,788,192**. This allocation was increased to **Kshs. 6,028,209,526** in the supplementary budget creating a positive deviation of **Kshs. 209,421,334** from the original estimates, the increase is due to the introduction of grants not originally in the budget as shown in Table 5 below:

Table 5: Development budget by vote, FY 2025/26

Department	Main Budget- FY2025/26 (A)	Supplementary Development- FY2025/26 (B)	Variance=B-A
County Assembly	581,337,548	415,633,839	-165,703,709
Governance and Administration	80,104,987	387,326,960	307,221,973
Finance and Economic Planning	69,986,746	30,013,561	-39,973,185
Agriculture, Irrigation, Food, Livestock & Fisheries	578,061,666	537,389,505	-40,672,161
Water, Environment & Natural Resources	465,734,178	858,112,259	392,378,081
Education, Youth Affairs, Gender and Social Services	620,639,015	611,529,788	-9,109,227
County Health Services	775,361,836	579,437,536	-195,924,300
Lands, Physical Planning, Housing and Urban Development	124,145,928	58,350,690	-65,795,238
Siaya Municipality	143,006,153	160,377,448	17,371,295
Bondo Municipality	51,200,000	63,244,987	12,044,987
Ugunja Municipality	59,832,766	57,832,766	-2,000,000
Roads, Public Works, Energy and Transport	1,706,886,200	1,666,842,950	-40,043,250
Trade, Enterprise and Industrial Development	395,306,483	448,767,179	53,460,696
Tourism, Culture, Sports and Arts	167,184,686	153,350,058	-13,834,628
Total	5,818,788,192	6,028,209,526	209,421,334

2.1.2 Receipts

Total receipts for the period under review was **Kshs. 9,605,521,599** against projected revenue of **Kshs. 13,377,987,507** creating a fiscal deficit of **Kshs. 3,772,465,908.35**. The deficit resulted from under collection of OSR by **Kshs. 2,389,485,878.35**, (OSR deficit of **Kshs. 1,901,618,421.55** and A-in-A of **Kshs. 487,867,456.80**) non-receipts of conditional grant of **Kshs. 421,166,795** and non receipted opening balances of **Kshs. 961,813,235** as shown in Tables 6 and 7;

Table 6: Analysis of receipts, FY 2025/26

Source of Revenue	Estimates 2025/26 (A)	Supp 2025/26 (B)	Estimates Receipt 2025/26 (C)	Variance(D)= (C-B)
OSR- CRF receipt	2,036,235,308	2,173,735,310	272,116,888.45	-1,901,618,421.55
OSR (A-in-A)	1,078,685,515	1,078,685,515	590,818,058.20	-487,867,456.80
TOTAL OSR	3,114,920,823	3,252,420,825	862,934,946.65	-2,389,485,878.35
Conditional Grant	962,126,735	1,409,274,562	988,107,767	-421,166,795.00
Equitable Share	7,754,478,885	7,754,478,885	7,754,478,885	0.00
Bal. B/F 2024-25	961,813,235	961,813,235	0	-961,813,235.00
Total Revenue	12,793,339,678	13,377,987,507	9,605,521,599	-3,772,465,908.35

Source: County Treasury (Accounting services)

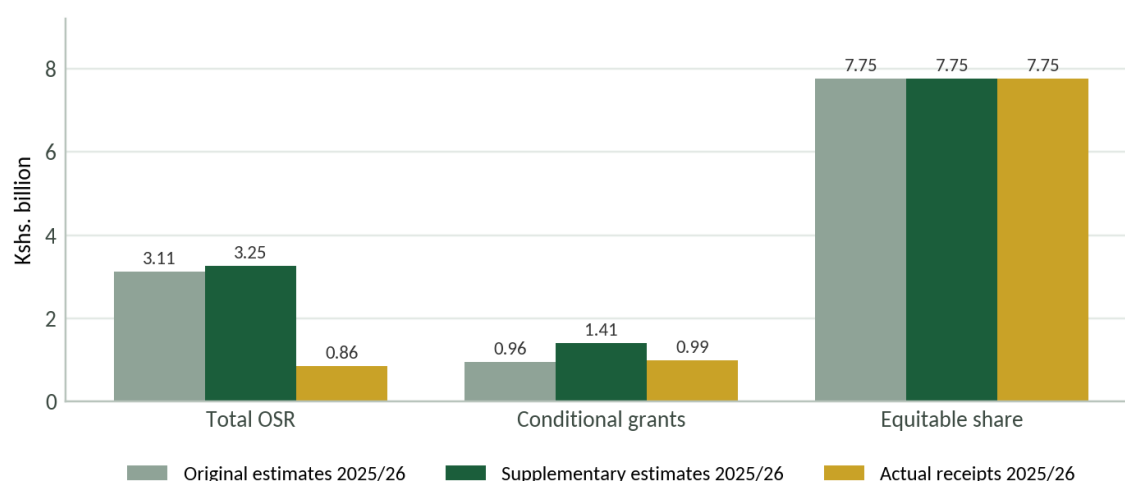


Figure 1: Analysis of receipts, FY 2025/26 (Kshs. billion)

2.1.3 Conditional Grants

The projected allocation for conditional grants in the original budget was **Kshs. 962,126,735**. This allocation was revised upwards to **Kshs. 1,409,274,562** in the supplementary budget. In the review period, the actual receipt was **Kshs. 988,107,767** shown in Table 7:

Table 7: Performance of conditional grants, FY 2025/26

Project Name	Allocation as per the 2025/26	CGAA, Actual Receipts	Variance	Percentage receipts
KDSP Level II	352,500,000	106,419,237	-246,080,763	30%
KDSP Level I	72,909,500	70,503,588.95	-2,405,911	97%
NAVCDP	231,250,000	231,047,399	-202,601	100%
KELCOP	60,550,000	33,549,431	-27,000,569	55%
ABDP	12,969,602	12,889,619	-79,983	99%
FLLoCA-Development	217,509,163	217,509,163	0	100%
FLLoCA-Recurrent	11,000,000	11,000,000	0	100%
Mineral Royalties	259,152	259,152	0	100%
CHPs	63,810,000	59,220,000	-4,590,000	93%
Salary Arrears for health workers	22,723,820	0	-22,723,820	0%
DANIDA	8,721,000	0	-8,721,000	0%
Allowances to Housing Committees	1,987,622	0	-1,987,622	0%
KUSP-UIG	28,000,000	26,000,000	-2,000,000	93%
KUSP-UDG-Siaya Municipality	32,471,295	30,781,957	-1,689,338	95%
KUSP-UDG-Bondo Municipality	22,244,987	22,244,987	0	100%
CAIP-Grant	133,368,421	133,368,421	0	100%
FLLoCA-Grant-2025/26	137,000,000	33,314,812	-103,685,188	24%
Sub-Total	1,409,274,562	988,107,767	-421,166,795	70%

Source: County Treasury (Accounting services)

2.1.4 Performance of Own Source Revenue (OSR)

OSR target for the period under review was **Kshs. 3,252,420,825** while actual collection was **Kshs. 858,616,247.65** creating a deficit of **Kshs. 2,393,804,577.35**. Performance of individual streams is shown in Table 8 below;

Table 8: Performance of own source revenue (OSR) by stream, FY 2025/26

Department	IFMIS Codes	Revenue Stream	Main Estimates 2025/26 (A)	Supplementary Estimates 2025/26 (B)	Receipts 2025/26 (C)	Variance= (C-B)
Trade, Enterprise and Industrialization	1520201	SINGLE BUSINESS PERMITS	498,490,765	635,990,770	97,974,006.30	-538,016,763.70
	1550100	MARKET FEES	345,678,098	345,678,098	39,642,907.05	-306,035,190.95
	1550221	BODA BODA	47,869,098	47,869,098	0	-47,869,098.00
		WEIGHTS & MEASURES	23,908,765	23,908,765	816,800.00	-23,091,965.00
		TRADE INCOME (AUDIT FEE)	12,768,543	12,768,543	23,100.00	-12,745,443.00
	1560104	ADVERTISEMENT CHARGES	11,550,000	11,550,000	16,457,104.15	4,907,104.15
		LIQUOR LICENSING	23,100,000	23,100,000	7,336,005.00	-15,763,995.00
		Sub Total	963,365,269	1,100,865,274	162,249,922.50	-938,615,351.50
Public Works, Energy, Roads and Transport	1550201	BUS PARK	87,654,321	87,654,321	20,149,257.00	-67,505,064.00
		PLAN APPROVAL (Engineers)	24,768,098	24,768,098	6,364,298.00	-18,403,800.00
		GRADER	10,626,000	10,626,000	0	-10,626,000.00
		FIRE INSPECTION	2,310,000	2,310,000	0	-2,310,000.00
		PARKING	45,786,908	45,786,908	13,132,125.00	-32,654,783.00
	1560201	COUNTY HALL HIRE	161,700	161,700	0	-161,700.00
		Sub Total	171,307,027	171,307,027	39,645,680.00	-131,661,347.00
Agriculture, Irrigation, Food Security, Livestock and Fisheries	1520300	FISH CESS	23,657,098	23,657,098	6,852,195.00	-16,804,903.00
	1580401	SLAUGHTER FEES	12,879,076	12,879,076	255,090.00	-12,623,986.00
	1510201	CILOR	23,100,000	23,100,000	0	-23,100,000.00
		SUGAR CESS	41,897,098	41,897,098	2,057,779.55	-39,839,318.45
		AGRICULTURE INCOME	6,214,236	6,214,236	793,100.00	-5,421,136.00
		VETERINARY SERVICES	5,076,497	5,076,497	3,677,850.00	-1,398,647.00
	1520321	CATTLE AUCTION	5,775,000	5,775,000	3,455,250.00	-2,319,750.00
		TRACTOR HIRE SERVICES (T.H.S)	137,087,500	137,087,500	3,301,352.00	-133,786,148.00
		SALES OF SEED	0	0	3,967,700.00	3,967,700.00
		SALES OF FERTILIZER	0	0	2,329,898.00	2,329,898.00
		Sub Total	255,686,505	255,686,505	26,690,214.55	-228,996,290.45
Lands, Physical Planning, Housing and Urban Development	1590111	PLAN APPROVAL (Physical Planning)	37,178,098	37,178,098	6,558,310.00	-30,619,788.00
	1530103	TRANSFER FEE	3,003,000	3,003,000	1,586,074.00	-1,416,926.00
	1520101	PLOT RATES	95,321,908	95,321,908	5,659,360.00	-89,662,548.00
	1560101	PLOT RENT	94,321,890	94,321,890	7,863,494.00	-86,458,396.00

Department	IFMIS Codes	Revenue Stream	Main Estimates 2025/26 (A)	Supplementary Estimates 2025/26 (B)	Receipts 2025/26 (C)	Variance= (C-B)
	1520501	GROUND RENT	4,532,897	4,532,897	350,450.00	-4,182,447.00
		HOUSE RENT	5,313,000	5,313,000	70,147.00	-5,242,853.00
		KIOSK/STALL RENT	387,615,432	387,615,432	9,934,468.00	-377,680,964.00
	1580241	BURIAL FEE & SYNAGE	115,500	115,500	3,000.00	-112,500.00
		CLEARANCE CERTIFICATE	1,732,500	1,732,500	506,000.00	-1,226,500.00
		SITE FEE	1,504,965	1,504,965	0	-1,504,965.00
		SURVEY FEE	1,732,500	1,732,500	624,200.00	-1,108,300.00
		PRIVATE ESTATE FEE	150,150	150,150	0	-150,150.00
		Sub Total	632,521,840	632,521,840	33,155,503.00	-599,366,337.00
Health	1580211	HOSPITAL REVENUE-FIF		0	131,336,117.01	131,336,117.01
	1580100	PUBLIC HEALTH		0	5,129,304.00	5,129,304.00
		Sub Total		0	136,465,421.01	136,465,421.01
Water, Sanitation, Environment, Climate Change and Natural Resources	1580301	NEMA	3,650,849	3,650,849	139,850.00	-3,510,999.00
	1530301	SAND CESS/QUARRY	7,004,005	7,004,005	10,000.00	-6,994,005.00
		Sub Total	10,654,854	10,654,854	149,850.00	-10,505,004.00
Education, Youth Affairs, Gender and Social Services	1570101	SCHOOL FEE	389,813	389,815	0.00	-389,815.00
Governance Administration and ICT		IMPOUNDING FEE	2,310,000	2,310,000	8,000.00	-2,302,000.00
Finance and Economic Planning		MSC	2,000,000	0	5,899,019.40	5,899,019.40
		Sub Total	2,699,813	2,699,810	5,907,019.40	3,207,209.40
Sub-Total=Own Source Revenue (OSR)			2,036,235,308	2,173,735,310	404,263,610.46	-1,769,471,699.54
Health	1580211	HOSPITAL REVENUE				0.00
	1580100	PUBLIC HEALTH				0.00
		LINDA MAMA				0.00
		SHA	1,078,685,515	1,078,685,515	454,352,637.19	-624,332,877.81
Sub-Total=Appropriation In Aid (AIA)		Sub Total	1,078,685,515	1,078,685,515	454,352,637.19	-624,332,877.81
Total OSR=A			3,114,920,823	3,252,420,825	858,616,247.65	-2,393,804,577.35

Source: County Treasury (Revenue section)

Further analysis of OSR performance for the financial years 2023/2024, 2024/25 and 2025/26 show steady growth per revenue stream however the trends show underperformance against targets as per Table 9 and Figure 2 below:

Table 9: OSR performance in the medium term against targets

Department	Revenue Stream	Estimates 2023/2024	FY 2024/25 (A)	Supplementary Estimates 2025/26 (B)	Actual Collection 2023/24	Actual Collection 2024/25	Actual Collection 2025/26
Trade, Cooperatives, Enterprises and Industrialization	Single Business Permit	100,080,869	192,213,664	635,990,770	77,141,239	93,610,201	97,974,006.30
	Market Fees	45,800,000	95,800,000	345,678,098	28,464,900	34,694,086	39,642,907.05
	Boda-Boda	14,026,766	14,026,766	47,869,098	0	0	0
	Weights And Measures	3,000,000	3,000,000	23,908,765	843,470	799,540	816,800.00
	Trade Income (Audit Fee)	749,250	749,250	12,768,543	75,460	983,770	23,100.00
	Advertisement Charges	10,000,000	20,000,000	11,550,000	11,404,065	14,314,151	16,457,104.15
	Liquor Charges	20,000,000	34,000,000	23,100,000		6,831,600	7,336,005.00
Public works, Energy, Roads, and Transport	Bus Park/Parking Fees	27,998,234	38,998,234	87,654,321	11,993,334	15,741,022	20,149,257.00
	Grader	9,200,000	13,200,000	10,626,000		0	0
	Fire Inspections Fees	2,000,000	4,000,000	2,310,000	164,790	0	0
	Plan Approval (Engineers)	15,000,000	21,000,000	24,768,098	4,241,028	3,325,627	6,364,298.00
	Parking Fees	10,000,000	13,000,000	45,786,908	4,491,114	9,867,246	13,132,125.00
	County Hall Hire	140,000	140,000	161,700	4,000	2,000	0
Agriculture, Irrigation, Food Security, Livestock and Fisheries	Fish Cess	10,000,000	10,000,000	23,657,098	3,049,880	4,614,939	6,852,195.00
	Slaughter Fees	1,473,200	1,473,200	12,879,076	622,890	251,930	255,090.00
	CILOR	20,000,000	20,000,000	23,100,000		0	0
	Agricultural Income	5,380,290	5,380,290	6,214,236		677,950	793,100.00
	Sugar Cess	11,000,000	11,000,000	41,897,098		8,092,003	2,057,779.55
	Veterinary Services	4,395,235	4,395,235	5,076,497	3,416,220	3,552,720	3,677,850.00
	Cattle Auction	5,000,000	5,000,000	5,775,000	3,053,840	2,346,430	3,455,250.00
	Tractor Hire Service (THS)	42,500,000	17,500,000	137,087,500	8,888,194	2,061,050	3,301,352.00
	Sale of fertilizer		16,665,600	0		2,128,550	2,329,898.00
	SALES OF SEED		8,334,400	0		3,525,000.00	3,967,700.00
Lands, Physical planning, Housing and Urban Development	Plan Approvals (Physical Planning)	15,000,000	15,000,000	37,178,098	7,712,770	6,413,232	6,558,310.00
	Transfer Fees	2,600,000	2,600,000	3,003,000	455,000	732,200	1,586,074.00
	Plot Rates	13,000,000	13,000,000	95,321,908	23,416,667	3,439,365	5,659,360.00
	Plot Rents	14,155,575	14,155,575	94,321,890	5,680,461	6,915,115	7,863,494.00
	Ground Rents	1,000,000	1,000,000	4,532,897	272,200	493,205	350,450.00
	House Rent	4,600,000	4,600,000	5,313,000	667,018	81,392	70,147.00

Department	Revenue Stream	Estimates 2023/2024	FY Estimates 2024/25 (A)	Supplementary Estimates 2025/26 (B)	Actual Collection 2023/24	Actual Collection 2024/25	Actual Collection 2025/26
	Kiosks/Stalls Rent	13,025,075	13,025,075	387,615,432	6,134,936.00	7,922,607	9,934,468.00
	Burial Fees/Signage	100,000	100,000	115,500	9,000.00	6,000	3,000.00
	Clearance Certificate	1,500,000	1,500,000	1,732,500	316,000	376,000	506,000.00
	Site Fees	1,303,000	1,303,000	1,504,965	107,100	8,700	0
	Survey Fee	1,500,000	1,500,000	1,732,500	1,310,900	932,207	624,200.00
	Private Estate Fees	130,000	130,000	150,150	0	0	0
Health and Sanitation	FIF	206,607,445	283,954,579	0	199,286,041	430,448,878	131,336,117.01
	Public Health	8,160,909	8,601,598	0	6,554,381	6,169,641	5,129,304.00
	Linda Mama	60,578,536	63,849,777		43,309,996	6,335,232	
	NHIF/Capitation	50,158,116	52,866,654	1,078,685,515	139,476,358	77,452,520	454,352,637.19
Water, Irrigation, Environment and Natural Resources	NEMA	1,000,000	3,160,909	3,650,849	177,800	240,400	139,850.00
	Sand Cess/Quarry	5,500,000	11,500,000	7,004,005	1,100,490	544,599	10,000.00
Governance, Administration and ICT	Impounding Fees	2,000,000	2,000,000	2,310,000	36,400	0	8,000.00
Finance and Economic Planning	Miscellaneous				7,070,872	1,639,514	5,899,019.40
Education, Youth Affairs, Gender and Social Services	School fees	337,500	337,500	389,815		0	0.00
TOTALS		760,000,000	1,044,061,306	3,252,420,830	600,948,814	757,570,622	858,616,248

Source: County Treasury (Revenue section)

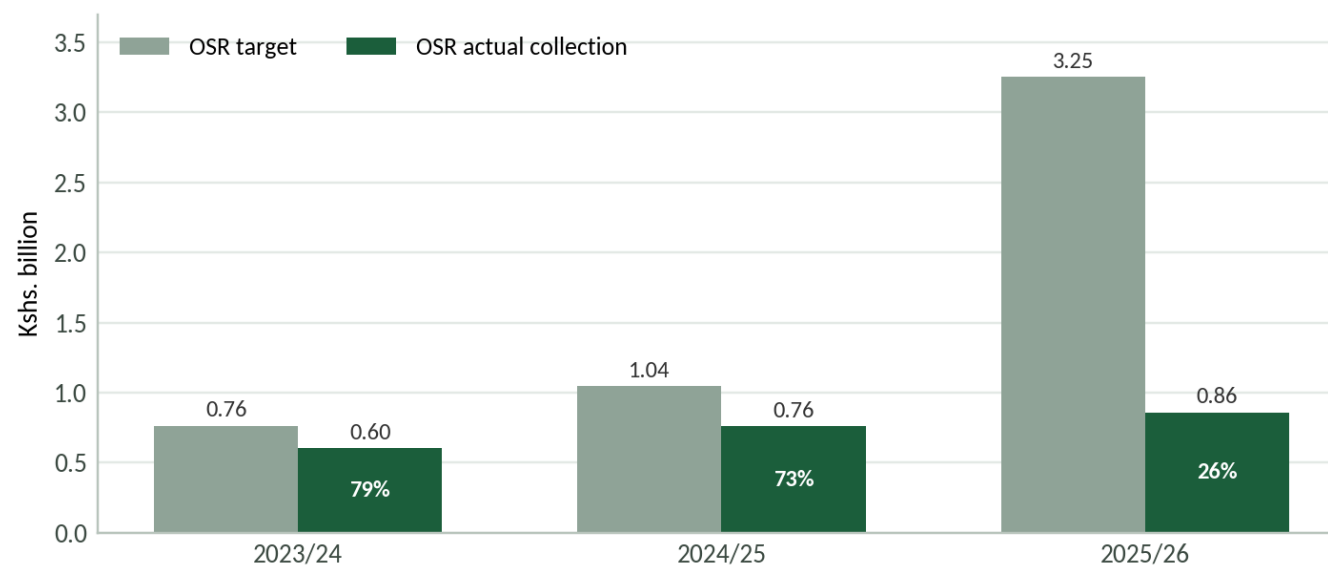


Figure 2: OSR performance in the medium term against targets (Kshs. billion)

The underperformance in revenue collection was occasioned by the following challenges: Hybrid of automated and manual revenue collection system; delay in approval of the Finance Act and valuation roll; Inadequate revenue related infrastructure; Weak enforcement and compliance mechanisms; Incomplete database of all revenue streams and weak revenue administration and supervision.

The above challenges will be addressed through a revenue enhancement policy which has set out strategies such as:

1. Complete automation of revenue collection system
2. Fast track timely approval of subsequent Finance Acts and Revenue Enhancement Measures
3. Prioritization of projects that address both infrastructural development and revenue generation in the budget e.g improved market shades and facilities, storm water management, solid waste management.
4. Development of and/or domestication of all relevant revenue collection legislations.
5. Strengthening of enforcement and compliance of revenue by preparing Revenue By-Laws, recruitment and training of additional enforcement officers.
6. Mapping and establishing a comprehensive database of all revenue streams.
7. Providing adequate resources to address revenue administrative and supervisory challenges.

2.2 Expenditure Performance

2.2.1 Actual Expenditure by Economic Classification

Total actual expenditure for the period under review amounted to **Kshs. 9,605,521,598.65** against a planned budget of **Kshs. 13,377,987,507.00** representing a performance of **71.80** percent. This expenditure comprised **Kshs. 4,188,772,518.52** (108.46 percent) for personnel emoluments, **Kshs. 2,635,165,813.13** (75.56 percent) for operations and **Kshs. 2,781,583,267.00** (46.14 percent) for development expenditure. Table 10 and Figure 3 show actual expenditure by economic classification.

Table 10: Budget performance by economic classification, FY 2025/26

Economic Classification	Budget (Kshs.)	Expenditure (Kshs.)	Variance (Kshs.)	Absorption
PE	3,862,117,174.00	4,188,772,518.52	326,655,345	108%
O&M	3,487,660,807.00	2,635,165,813.13	-852,494,994	75.56%
Total Recurrent	7,349,777,981.00	6,823,938,331.65	-525,839,649	92.85%
DEV	6,028,209,526.00	2,781,583,267.00	-3,246,626,259	46.14%
Total	13,377,987,507.00	9,605,521,598.65	-3,772,465,908.35	71.80%

Source: County Treasury (Accounting services)

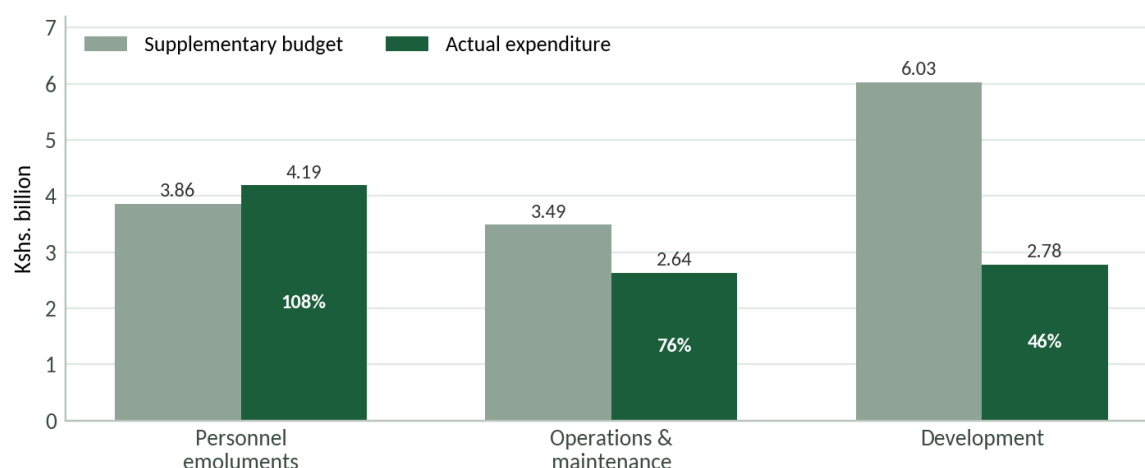


Figure 3: Budget performance by economic classification, FY 2025/26 (Kshs. billion)

2.2.2 Expenditure by Department

During the financial year under review, the County actual expenditure was **Kshs. 9,605,521,598.65** against a budget of **Kshs. 13,377,987,507.00** creating a variance of **Kshs. 3,772,465,908.35**. The overall absorption rate for the county was **71.80 percent (inclusive of received grants)** with the highest absorption rate experienced in the department of County Public Service Board at **105 percent**. Low absorption rate for Ugunja Municipality at **38 percent** occasioned by delay in procurement. Table 11 shows a comparative analysis between departmental budgeted and actual expenditure for the period under review:

Table 11: Departmental budget performance, FY 2025/26

Department	Total Allocation	Total Expenditure	Actual	Absorption Rate
County Assembly	1,195,527,339.00	927,404,269.00		78%
Governance and Administration	789,402,869.00	600,279,815.90		76%
County Attorney	63,598,950.00	38,106,044.18		60%
County Public Service Board	99,205,341.00	104,135,218.91		105%
Finance and Economic Planning	1,783,824,003.00	1,668,849,626.36		94%
Agriculture, Food, Livestock & Fisheries	833,285,623.00	574,468,188.45		69%
Water, Irrigation, Environment & Natural Resources	949,704,275.00	453,155,911.60		48%
Education, Youth Affairs, Gender & Social Services	1,002,014,474.00	573,507,777.90		57%
County Health Services	3,206,160,786.00	2,988,602,721.86		93%
Lands, Physical Planning, Urban Development and Housing	185,878,398.00	112,938,098.63		61%
Siaya Municipality	256,869,617.00	116,795,503.20		45%
Bondo Municipality	126,502,965.00	73,466,555.78		58%
Ugunja Municipality	112,279,116.00	42,610,973.32		38%
Roads, Public Works, Energy and Transport	1,786,688,884.00	804,852,977.20		45%
Enterprise and Industrial Development	691,094,209.00	372,541,077.76		54%
Tourism, Culture, Sports and Arts	295,950,658.00	153,806,838.60		52%
Total	13,377,987,507.00	9,605,521,598.65		71.80%

Source: County Treasury (Accounting services)

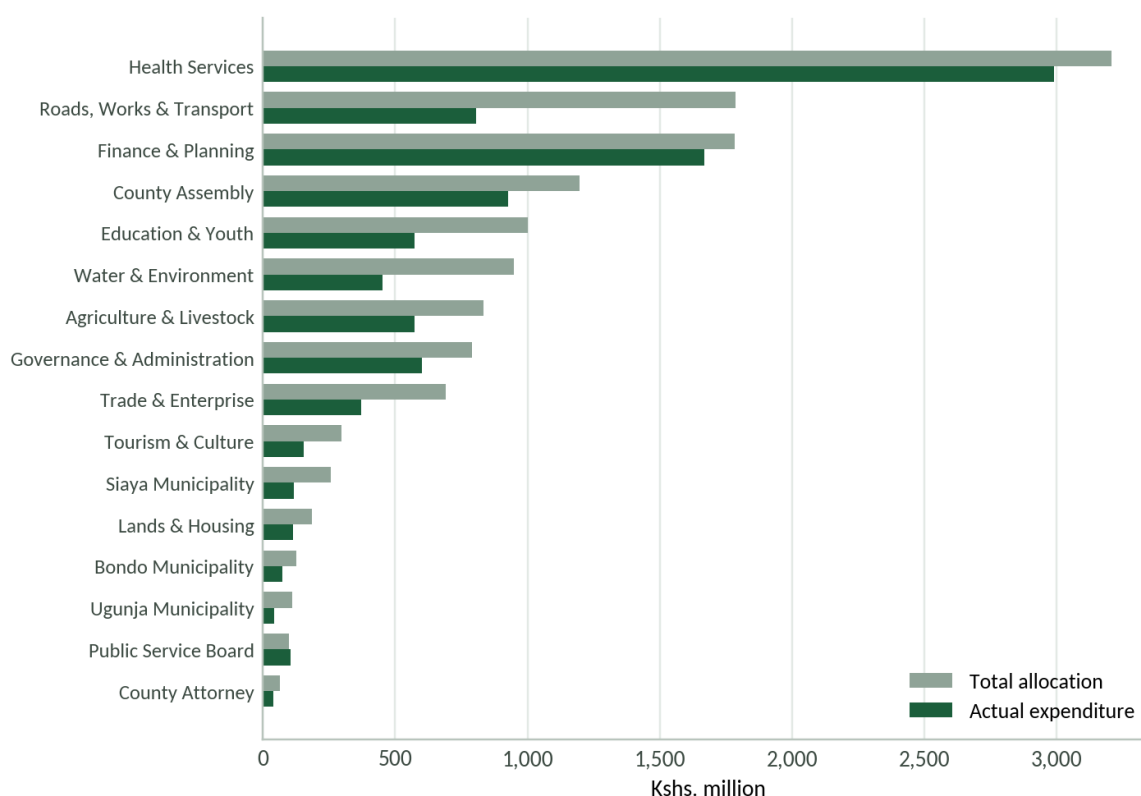


Figure 4: Total allocation against actual expenditure by department, FY 2025/26 (Kshs. million)

2.2.3 Development Expenditure

Actual expenditure on development budget was **Kshs. 2,781.58 million** against budget of **Kshs. 6,028.21** resulting into 46 percent absorption of development funds.

Generally low absorption in other departments is attributed to late procurement of projects, delayed release of grants, erratic disbursement of funds by National Treasury and delayed approval of supplementary budget estimates for FY 2025/26 as captured in Table 12;

Table 12: Departmental development budget performance, FY 2025/26 (Kshs. million)

Department/Vote	Supplementary Budget (A)	Actual Expenditure (B)	Variance	Absorption
			C=(B-A)	D=(B/A)*100
County Assembly	415.63	147.51	-268.12	35%
Governance and Administration	387.33	216.04	-171.29	56%
Finance and Economic Planning	30.01	46.5	16.49	155%
Agriculture, Food, Livestock & Fisheries	537.39	345.39	-192	64%
Water, Irrigation, Environment & Natural Resources	858.11	413.62	-444.49	48%
Education, Youth Affairs, Gender & Social Services	611.53	199.75	-411.78	33%
County Health Services	579.44	313.25	-266.19	54%
Lands, Physical Planning, Urban Development and Housing	58.35	68.41	10.06	117%
Siaya Municipality	160.38	73.12	-87.26	46%
Bondo Municipality	63.24	43.83	-19.41	69%
Ugunja Municipality	57.83	16.55	-41.28	29%
Roads, Public Works, Energy and Transport	1,666.84	590.6	-1076.24	35%
Enterprise and Industrial Development	448.77	220.65	-228.12	49%
Tourism, Culture, Sports and Arts	153.35	86.36	-66.99	56%
Total	6,028.21	2,781.58	-3246.63	46%

Source: County Treasury (Accounting services)

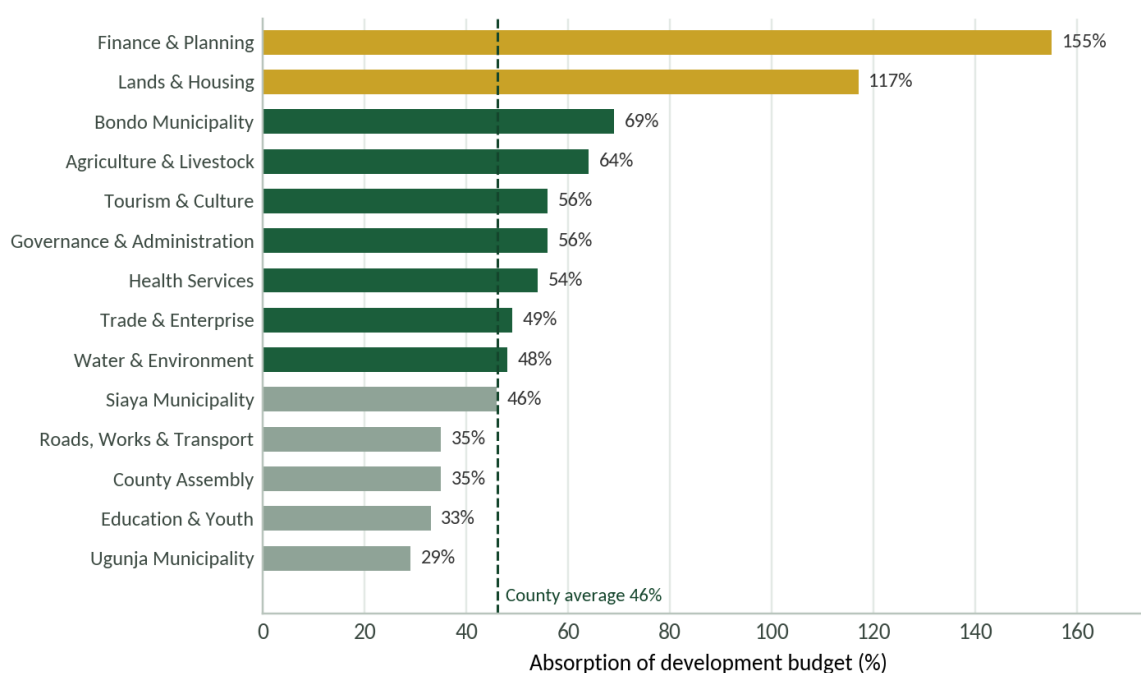


Figure 5: Absorption of the development budget by department, FY 2025/26 (%)

2.2.4 Recurrent Expenditure

Personnel Emolument

The actual expenditure on PE during the period under review was **Kshs. 4,188,772,518.52** against a budgetary allocation of **Kshs. 3,862,117,174**. The expenditure constituted **108 percent** of budgetary allocation to PE for the said period. Table 13 shows a comparative analysis of the departmental budgeted and actual expenditures on personnel emoluments.

Table 13: Personnel emoluments (PE) budget performance by department, FY 2025/26

Department	PE A	Actual B	Variance C=(B-A)	Absorption D=(B/A)*100
County Assembly	348,925,645	348,925,645	0	100%
Governance and Administration	82,402,598	89,685,779.61	7,283,181.61	109%
County Attorney	20,008,000	21,776,413.88	1,768,413.88	109%
County Public Service Board	46,470,819	50,578,158.12	4,107,339.12	109%
Finance and Economic Planning	809,784,987	881,358,108.11	71,573,121.11	109%
Agriculture, Food, Livestock & Fisheries	190,103,735	206,906,118.19	16,802,383.19	109%
Water, Irrigation, Environment & Natural Resources	38,626,384	42,040,390.07	3,414,006.07	109%
Education, Youth Affairs, Gender & Social Services	294,412,925	320,434,711.37	26,021,786.37	109%
County Health Services	1,736,889,420	1,890,404,981.31	153,515,561.31	109%
Lands, Physical Planning, Urban Development and Housing	40,439,068	44,013,288.76	3,574,220.76	109%
Siaya Municipality	30,246,356	32,919,690.45	2,673,334.45	109%
Bondo Municipality	26,000,000	28,298,018.83	2,298,018.83	109%
Ugunja Municipality	20,764,350	22,599,614.13	1,835,264.13	109%
Roads, Public Works, Energy and Transport	49,307,732	53,665,812.64	4,358,080.64	109%
Enterprise and Industrial Development	94,328,971	102,666,269.14	8,337,298.14	109%
Tourism, Culture, Sports and Arts	33,406,184	36,358,800.92	2,952,616.92	109%
TOTAL	3,862,117,174	4,188,772,518.52	326,655,345	108%

Source: County Treasury (Accounting services)

Operations and Maintenance

Actual expenditure on O&M in FY 2025/26 was **Kshs. 2,635,165,813** against budgetary provision of **Kshs. 3,487,660,807**. The expenditure constituted **76 percent** absorption on allocation to O&M for the said period. Table 14 shows a comparative analysis of the departmental budgeted and actual expenditures on O&M.

Table 14: Operations and maintenance (O&M) budget performance by department, FY 2025/26

Department	O&M	Actual	Variance	Absorption
	A	B	C=(B-A)	D=(B/A)*100
County Assembly	430,967,855	430,967,855	0	100%
Governance and Administration	319,673,311	380,202,425.33	60,529,114	119%
County Attorney	43,590,950	16,329,630.30	-27,261,320	37%
County Public Service Board	52,734,522	53,557,060.79	822,539	102%
Finance and Economic Planning	944,025,455	712,025,944.10	-231,999,511	75%
Agriculture, Food, Livestock & Fisheries	105,792,383	36,808,125.36	-68,984,258	35%
Water, Irrigation, Environment & Natural Resources	52,965,632	15,660,446.00	-37,305,186	30%
Education, Youth Affairs, Gender & Social Services	96,071,761	21,694,496.00	-74,377,265	23%
County Health Services	889,833,830	802,234,579.70	-87,599,250	90%
Lands, Physical Planning, Urban Development and Housing	87,088,640	19,004,249.87	-68,084,390	22%
Siaya Municipality	66,245,813	14,875,262.90	-51,370,550	22%
Bondo Municipality	37,257,978	2,425,973.00	-34,832,005	7%
Ugunja Municipality	33,682,000	3,884,483.00	-29,797,517	12%
Roads, Public Works, Energy and Transport	70,538,202	15,925,618.90	-54,612,583	23%
Enterprise and Industrial Development	147,998,059	64,140,252.40	-83,857,807	43%
Tourism, Culture, Sports and Arts	109,194,416	45,429,410.48	-63,765,006	42%
TOTAL	3,487,660,807	2,635,165,813	-852,494,994	76%

Source: County Treasury (Accounting services)

2.3 Review of Fiscal Performance against the Fiscal Strategy Paper FY 2025/26

The County Fiscal Strategy Paper (CFSP)-2025 informed the preparation of the FY2025/26 budget as required by the provisions of Public Finance Management Act (PFMA), 2012. Strategic priorities in the budget are therefore drawn from the CFSP with minimal variations across all sectors to address emerging issues. These priorities are anchored on three broad pillars namely: Enablers Pillar, Social Pillar and Economic Pillar. Table 15 provides an analysis of CFSP allocation against the actual budget and the resultant deviation.

Table 15: Analysis of CFSP ceilings versus budget estimates, FY 2025/26

Department	Ceiling CFSP=B	Budget Estimates=C	Variances=(C-B)
County Assembly	995,971,856	1,195,527,339	199,555,483
Governance, Administration and ICT	1,122,760,889	789,402,869	-333,358,020
Finance and Economic Planning	874,798,237	1,783,824,003	909,025,766
Agriculture, Food Security, Food, Livestock & Blue Economy	782,443,985	833,285,623	50,841,638
Water, Irrigation, Environment, Climate Change & Natural Resources	565,221,589	949,704,275	384,482,686
Education, Youth Affairs, Gender & Social Services	729,842,941	1,002,014,474	272,171,533
Health and Sanitation	2,834,462,069	3,206,160,786	371,698,717
Lands, Physical Planning, Housing and Urban Development	209,930,089	185,878,398	-24,051,691
Public Works, Energy, Roads and Transport	713,968,069	1,786,688,884	1,072,720,815
Trade, Cooperatives, Enterprise and Industrialization	448,405,745	691,094,209	242,688,464
Tourism, Culture, Sports, ICT and Arts	252,231,343	295,950,568	43,719,225
Siaya Municipality	198,967,786	256,869,617	57,901,831
Bondo Municipality	159,855,978	126,502,965	-33,353,013
Ugunja Municipality	134,926,350	112,279,116	-22,647,234
County Public Service Board	78,529,727	99,205,341	20,675,614
County Attorney	65,248,950	63,598,950	-1,650,000
Total	10,167,565,603	13,377,987,417	3,210,421,814

2.3.1 Enablers Pillar

This pillar consisted of Governance, Administration and ICT; Public Works, Energy, Roads and Transport; Lands, Physical Planning, Housing and Urban Development; the County Assembly; Office of the County Attorney; County Public Service Board and the Municipalities (Siaya, Bondo, Ugunja) sectors. To implement the priorities in this pillar in the CFSP-2025, it was allocated **Kshs. 3,680,159,694** while in the budget the allocation was **Kshs. 4,615,953,479** resulting into a positive variance of **Kshs. 935,793,785**.

This variance has been attributed to emerging priorities in the County Assembly and Roads, Public Works, Energy and Transport sectors as well as ceiling set by County Allocation on Revenue Act (CARA)-2025 on recurrent expenditures for Governance and Administration sector.

The sectoral priorities and changes in allocations in CFSP and budgetary estimates are as captured below:

County Assembly

The sector executes its mandate around the following programmes: Legislation and Representation, Legislative Oversight and General administration, planning and support services.

In the CFSP 2025, the sector's key priority areas were: Construction of the County Assembly Complex, upgrade of the Biometric Attendance and Access Control, development and upgrade of the Committee Members' Attendance and Allowance Management and Hansard system installing a Solar Power Back-up supply for the Hansard system, upgrading of LAN, improvements of the ward offices' infrastructure.

To implement the above priorities, the sector was allocated Kshs. 1,195,527,339 comprising Kshs. 779,893,500 and Kshs. 415,633,839 for recurrent and development expenditures respectively. During budgeting, the sector was allocated Kshs. 1,195,527,339 comprising Kshs. 779,893,500 and Kshs. 415,633,839 for recurrent and development expenditures respectively.

Governance, Administration and ICT

The sector executes its mandate around the following programmes: County Executive Administration, County Public Service Board, and Coordination of devolved units, Human Capital Management, Monitoring

and Evaluation, Office of the County Attorney, Communication & Public Relations and ICT. The key priority areas for the sector in the CFSP 2025 were: To ensure effective service delivery through timely remuneration of staffs, capacity building and adequate operational tools and services, complete construction of 3 sub-county offices in Gem, Rarieda, and Ukwala sub-counties, Design and Phased construction of County Headquarters (HQ), Implementation of Enterprise Resource Planning (ERP), Implementation of Kenya Devolution Support Project (KDSP) level II- Capacity building and Implementation of Kenya Devolution Support Project (KDSP) level II- Development.

To implement the above priorities in the CFSP, the sector was allocated Kshs. 1,122,760,889 comprising Kshs. 628,260,889 and Kshs. 494,500,000 for recurrent and development respectively. During budgeting the allocation was Kshs. 789,402,869 comprising Kshs. 402,075,909 and Kshs. 387,326,960 for recurrent and development expenditure respectively, leading to a negative variance of Kshs. 333,358,020 which is attributed to the reduction of the ceiling by the CRA affecting the recurrent allocation and reorganization of development priorities.

Lands, Physical Planning, Housing and Urban Development

The sector coordinates implementation of the following programmes: General Administration, Planning and Support Services; Physical planning; Land surveying and mapping; Housing and Urban Development. The sector's key priority areas in the CFSP 2025 were, To enhance effective service delivery through timely remuneration, Provide for operational tools and equipment, Preparation, approval and implementation of valuation roll, Implementation of County Spatial Plan, Development and Implementation of Housing plan, Development of land use plan for Usenge town (Enabler for construction of KPA and Fish market), Improvement of urban support infrastructure (Construction of a public recreational park at Ukwala town), Preparation of urban centres land use plan, Designing and securing (title deed processing and fencing) of sega trailer park, Renovation (including fencing) of staff quarters at Yala and Bondo sub-counties, Preparation of market centres plans and layouts and Addition funding for purchase of land for Ugunja bus park.

To implement the above priorities in the CFSP 2025, the sector was allocated Kshs. 214,930,089 comprising Kshs. 141,805,443 and Kshs. 73,124,646 for recurrent and development respectively. In the budget estimates, the sector was allocated Kshs. 185,878,398 comprising Kshs. 127,527,708 and Kshs. 58,350,690 for recurrent and development expenditures respectively, leading to a negative variance of Kshs. 24,051,691 which has been attributed to reorganization of the operations and development priorities.

Public Works, Energy, Roads and Transport

The sector is mandated to: Construct and Maintain County roads and bridges; offer technical supervision of all County Public Works; regulate County Public Transport including ferries, jetties, airstrips, harbours; offer quality assurance in the built environment; put in place strategies to provide environment friendly sources of energy; Standards Control and Maintenance of County Buildings.

The sector's key priorities in the CFSP 2025 were: Enhancing human resource capacity through recruitment, promotion, Emolument and training, Routine operations, maintenance and repair of buildings, equipment and machinery, Completion of upgrading to bitumen standard of C30- Siaya Township Sec Stadium Loop Road, Completion of upgrading to bitumen standard of Usenge market ring Road (phased), Completion of upgrading to bitumen standard of Ndori market ring Road (phased), Completion of upgrading to bitumen standard of Segal market ring Road (phased), Completion of upgrading to bitumen standard of Akala market ring Road (phased), Upgrading to Bitumen standard of Kababa Siaya Central Primary school road (Pending bill), Phased upgrading to bitumen Standard of Nyamonye ring Road, Phased construction of Kawiri Box Culvert along Maungo stream and Luthehe in East Gem and East ugenya, Co-funding for last mile electricity connectivity, Equipping of materials laboratory, Maintenance of existing roads.

To implement the above priorities in the CFSP 2025, the sector was allocated Kshs. 713,968,069 comprising Kshs. 144,769,188 and Kshs. 569,198,881 for recurrent and development expenditures respectively. During budgeting, the sector was allocated Kshs. 1,786,688,884 comprising Kshs. 119,845,934 and Kshs. 1,666,842,950 for recurrent and development expenditures respectively, leading to a positive variance of Kshs. 1,072,720,815 attributed to shift in development priorities which emerged within the sector during budgeting.

Office of the County Attorney

The office of County Attorney has a mandate of offering legal services and advice to the County Government, the office also prepares, and reviews proposed legislations and policies to ensure compliance with Constitutional and legal provisions. The Office further represents the County in all legal matters filed against the County Government.

The office's key priorities in the CFSP 2025 were: To enhance Human resource capacity through recruitment, promotion, Emolument and training, Routine operations, maintenance and repair of buildings, equipment and machinery, Establishment of a legal library and repository (phased) and Legal fees.

To implement the above priorities in the CFSP 2025, the sector was allocated Kshs. 65,248,950 for recurrent and NIL development expenditures respectively. During budgeting, the sector was allocated Kshs. 63,598,950 for recurrent and NIL development expenditures respectively, leading to a negative variance of Kshs. 1,650,000 attributed to realignment of the ceilings during budgeting.

County Public Service Board

The mandate of the County Public Service Board is set out in section 59 of the County Government Act No.17 of 2012. It is committed to provide quality and cost-effective service delivery in partnership with stakeholders in Siaya County.

The Board's key priorities in the CFSP 2025 were: To enhance Human resource capacity through recruitment, promotion, Emolument and training, Routine operations, maintenance and repair of buildings, equipment and machinery and Purchase of Integrated Human Resource Management System.

To implement the above priorities in the CFSP 2025, the sector was allocated Kshs. 78,529,727 for recurrent and NIL development expenditures respectively. During budgeting, the sector was allocated Kshs. 99,205,341 for recurrent and Kshs 0 for development expenditures respectively, leading to a positive variance of Kshs. 20,675,614 attributed to shift in operations priorities realized during the preparation of budget estimates.

Siaya Municipality

The Municipality was established under The Urban Areas and Cities Act, 2011 and performs functions assigned to counties under part two of the 4th Schedule of the Constitution of Kenya 2010. The functions are summarized in the Municipal Charter 2018 and are also informed by the following legislation: the County Government Act, The public Health Act, The Municipal Charter and The Building Order Code.

The sector's key priorities in the CFSP 2025 were: To enhance effective service delivery through timely remuneration estimated, Provide for operational tools and equipment, Completion of Siaya Municipal Spatial and Land Use Plan, Provision for pending bills, Development of solid waste management site (including fencing, levelling and gate), Completion and equipping of Municipal Office complex (with Social - hall) - Phase 2 (multi-year project), Development of stormwater drainages at Boro Market, Construction of new parking lots at the land opposite Huduma Centre in Siaya Town, Maintenance of Non-Motorized Transport facilities in Siaya Town, Improvement to Bitumen standard street between KMTC and Department of Education in Siaya Municipality, Installation of streetlights from Scout centre to township secondary and primary schools, Development of storm water drainages at Ndere Market, Preparation of 5 years strategic plan (2025/26-2029/30).

To implement the above priorities in the CFSP 2025, the sector was allocated Kshs. 108,142,800 for recurrent and 93,824,986 development expenditures respectively. During budgeting, the sector was allocated Kshs. 256,869,617 comprising of Kshs. 96,492,169 and Kshs. 160,377,448 for recurrent and development expenditures respectively, leading to a positive variance of Kshs. 57,901,831 attributed to shift in development priorities as well as the increase in PE allocation during budgeting process.

Bondo Municipality

The Municipality was established under The Urban Areas and Cities Act, 2011 and performs functions assigned to counties under part two of the 4th Schedule of the Constitution of Kenya 2010. The functions are summarized in the Municipal Charter 2018 and are also informed by the following legislation: the County Government Act, The public Health Act, The Municipal Charter and The Building Order Code.

The sector's key priorities in the CFSP 2025 were: To enhance effective service delivery through timely remuneration, Provide for operational tools and equipment, Closed storm water drainage in Bondo CBD (Migingo round about-Guba junction), Completion of land use development, Phased construction of municipal office block, Installation of 2 high masts at Awelo and DKoyucho market, Purchase of land for dumpsite, Solar powered street lights along major roads (Bar kowino junction-Nyangoma junction), Opening of access road within Bondo(Bus park ring road and Migingo -West End), Construction of a modern ablution block at Bondo Bus Park, Beautification of Opoda junction to Koyucho road corridor, Preparation of 5 years strategic plan (2025/26-2029/30).

To implement the above priorities in the CFSP, the sector was allocated Kshs. 162,855,978 comprising Kshs. 72,346,855 and Kshs. 90,509,123 for recurrent and development respectively During budgeting the allocation was Kshs. 126,502,965 comprising Kshs. 63,257,978 and Kshs. 63,244,987 for recurrent and development expenditure respectively, leading to a negative variance of Kshs. 33,353,013 which is attributed to decrease in both development and operations priorities.

Ugunja Municipality

The Municipality was established under The Urban Areas and Cities Act, 2011 and performs functions assigned to counties under part two of the 4th Schedule of the Constitution of Kenya 2010. The functions are summarized in the Municipal Charter 2018 and are also informed by the following legislation: the County Government Act, The public Health Act, The Municipal Charter and The Building Order Code.

The sector's key priorities in the CFSP 2025 were: To enhance effective service delivery through timely remuneration, Provide for operational tools and equipment, Purchase of land for municipal office headquarters, Phased improvement to bitumen standard of Busia stage-Ugunja primary-Nyadanda primary-police station –urban road, Preparation of Land Use development plan, Construction of NMT facility, Opening, grading and gravelling of Municipal office road, Opening, grading, culverting and graveling of Dibon-Obama-Rondo road, Opening, grading, culverting and graveling of Ugunja Inn-police station road, Fencing of Sirandum dumpsite, Construction of Ablution block at Rangala, Extension of parking bays in front of Sairam supermarket, Preparation of 5 years strategic plan (2025/26-2029/30).

To implement the above priorities in the CFSP, the sector was allocated Kshs. 137,926,350 comprising Kshs. 67,491,601 and Kshs. 70,434,749 for recurrent and development respectively During budgeting the allocation was Kshs. 112,279,116 comprising Kshs. 54,446,350 and Kshs. 57,832,766 for recurrent and development expenditure respectively, leading to a negative variance of Kshs. 22,647,234 which is attributed to the reorganization of the ceiling and costing of the sectoral priorities.

2.3.2 Economic Pillar

This pillar consisted of Enterprise and Industrial Development; Financial Services; Tourism, Culture and Sports; and Agriculture, Irrigation, Food, Livestock and Fisheries sectors. To implement the priorities in this pillar in CFSP-2025, it was allocated **Kshs. 2,357,879,310** while in the budget the allocation was

Kshs. 3,604,154,403 leading to a positive variance of **Kshs. 1,246,275,093**. This variance has been attributed to transfer of sports function to Tourism, Culture and Arts sector in economic pillar from social pillar during budgeting and costings of priorities. The sectoral priorities and changes in allocations in CFSP and budgetary estimates are as captured below:

Finance and Economic Planning

The sector implements the following programmes: Financial Services; Economic Planning Services and General Administration, Planning and Support Services.

The sectoral key priority areas in the CFSP 2025 were: Enhancing human resource capacity through recruitment, promotion, Emolument and training, Routine operations, maintenance and repair of buildings, equipment and machinery, Revenue automation estimated, Phase 2 construction of modern ablution block estimated, Installation of solar power backup for treasury office estimated.

To implement the above priorities in CFSP-2025, the sector was allocated Kshs. 874,798,237 which comprises Kshs. 844,224,852 and Kshs. 30,573,385 for recurrent and development expenditures respectively in the fiscal strategy paper. The allocation in the budget was Kshs. 1,783,824,003 comprising Kshs. 1,753,810,442 and Kshs. 30,013,561 for recurrent and development expenditures respectively leading to a positive variance of Kshs. 909,025,766. This variance has been attributed to shift in PE and operations priorities during preparation of the budget estimates.

Agriculture, Food Security, Livestock and Blue Economy

The sector is organized around the following programmes namely: crop and land management; livestock management and development; fisheries development and animal health.

The sector's key priority in the CFSP 2025 were: Enhancing human resource capacity through recruitment, promotion, Emolument and training, Routine operations, maintenance and repair of buildings, equipment and machinery, Rice Value chain development projects with focus on value additions through operationalization of Siriwo Milling Plant, Cotton Value chain development projects with focus on value additions through operationalization of Madiany ginnery, Provision of subsidized farm inputs (seeds and fertilizers) to boost productivity and ensure food security, Construction of 3 slaughterhouses in Ugenya, Ugenya and Ugunja, Provision of vaccination and AI services, Establishment of Lake Front Surveillance Unit (LFSU established and operationalized patrol boats, equipment and training), Establishment of milk processing plant in New Yala dairy Gem Sub-County, Construction of modern fish market (Multi Year) Abota farmer led irrigation project, Implementation of Ward based projects. The department will also prioritize the following donor-funded programs and projects which include; a) National Agriculture Chain Development Project (NAVCDP), b) Kenya Livestock Commercialization Project (KeLCoP) and c) Aquaculture Business Development Program (ABDP)

To implement the above priorities in the CFSP, the sector was allocated Kshs. 782,443,985 comprising Kshs. 343,519,147 and Kshs. 438,925,838 for recurrent and development expenditures respectively. During budgeting, the sector was allocated Kshs. 833,285,623 comprising Kshs. 295,896,118 and Kshs. 537,389,505 for recurrent and development expenditures respectively, leading to a positive variance of Kshs. 50,841,638 attributed to changes in development priorities in the sector.

Trade, Cooperatives, Enterprise and Industrialization

The sector implements the following programmes: Trade Development and Promotion; Fair Trade Practices and Consumer Protection; Cooperative Governance and Accountability; Alcoholic Drinks Control; Waste management; General Administration, Planning and Support Services.

The sector's key priorities in the CFSP 2025 were: Enhance effective service delivery through timely remuneration, Provide for operational tools and equipment (Including waste management), Cooperative Development Fund (CDF), Installation of high mast floodlights, Provision for pending bills for markets (Bar

Olengo, Akala Livestock and Nyagondo mkts), Construction of market shades, Completion and maintenance of markets, Construction of pit latrines at various market centres, Market improvement (cable-paved ring road and drainage) of Nyadorera market, Acquisition of land for dumpsite, Construction of 4 Aggregation centres (Bondo Gem, Ugunja and Ugenya), Completion of Dechwa Millers building, Phased rehabilitation of stalled cottage industries and Implementation of Ward Based projects.

To implement the above priorities in the CFSP, the sector was allocated Kshs. 448,405,745 comprising Kshs. 142,955,745 and Kshs. 305,450,000 for recurrent and development expenditures respectively. During budgeting, the sector was allocated Kshs. 691,094,209 comprising Kshs. 242,327,030 and Kshs. 448,767,179 for recurrent and development expenditures respectively, leading to a positive variance of Kshs. 242,688,464 attributed to reorganization and costing of both development and recurrent priorities within the sector including CAIP and SITICO.

Tourism, Culture, Sports and Arts

The sector executes its mandate around the following programmes: Tourism infrastructure development; Cultural performances and exhibitions; Talent Promotion and Training of tourism industry stakeholders, Sports development.

The sectoral priorities in the CFSP 2025 were; Enhance effective service delivery through timely remuneration, Provision for operational tools and equipment, Pending bill on construction of Siaya Stadium, Construction of Migwena Sports Talent Academy, Development of Got Ramogi Forest (including design of Got Ramogi forest conference facility, construction of Got Ramogi Heritage and Cultural centres-Kopondo ground), Fencing and gate construction at Got Ramogi Forest, Improvement of sports grounds (Akala, Pap Komenya, Mahaya, Uhembo and MinBo), Ward based projects.

To implement the above priorities, the sector was allocated Kshs. 252,231,343 in the CFSP comprising Kshs. 130,231,343 and Kshs. 122,000,000 for recurrent and development expenditures respectively. During budgeting, the sector was allocated Kshs. 295,950,658 comprising Kshs. 142,900,600 and Kshs. 153,350,058 for recurrent and development expenditures respectively leading to a positive variance of Kshs. 43,719,225 attributed to shifting of resources to both development and recurrent priorities areas including Piny Luo, Nyinam, KICOSCA and Migwena stadium.

2.3.3 Social Pillar

This pillar constituted Health and Sanitation; Education, Youth Affairs, Gender and Social Service; and Water, Environment and Natural Resources. To implement the priorities in this pillar in the CFSP-2025, it was allocated Kshs. 4,129,526,599 while in the budget the allocation was Kshs. 5,157,879,535 leading to a positive variance of Kshs. 1,028,352,936. This variance is attributed to increased focus to priorities of the sectors in this pillar occasioning inward reallocation of resources from other pillars.

The sectoral priorities and changes in allocations in CFSP and budgetary estimates are as captured below:

Water, Irrigation, Environment, Climate Change and Natural Resources

The sector is organized around three programmes of Water resources development and management, Natural resources conservation and management and general administration, planning and support services.

The strategic priorities for the sector in the CFSP-2025 were;

Enhancing human resource capacity through recruitment, promotion, Emolument and training, Routine operations, maintenance and repair of buildings, equipment and machinery, pending bills and completion of existing projects, Rehabilitation of 9No. Broken down boreholes Countywide (Phase 1), Completion of Rehabilitation of Olago water supply, Completion of rehabilitation of Siaya water Supply (Replacement of Asbestos pipes and upgrading of distribution system), Rehabilitation of Bar Kanyango water Supply (Solarization & construction of Composite Filtration Unit)- Phase 1, Rehabilitation of East Uyoma water

supply (Construction of 340m³ ground steel tank & pipeline extension), Last Mile connection on Ugunja - Sega - Ukwala water project (Covering parts of Sigomere, Ugunja, North Ugenya, Ukwala & West Ugenya), Co - funding of pipeline extension from Nyandiwa - Ratuoro (in Central Alego ward), Upgrading of Bar Ober water project in East Ugenya ward, Rehabilitation of Old Bondo water supply, Rehabilitation of Yala water Supply (Servicing of turbines & Construction of 100m³ steel tank), Rehabilitation of Asembo Ndori (Phase 1), Provision for FLLoCA Co-Funding, Installation of power back up (Electricity) at Abura dam, Connecting major institutions in Siaya & Bondo towns to the main Sewer trunks, Development support to Community managed water supply schemes, Completion of (Drilling & Equipping) Akala modern market water project in South Gem, Completion of (Drilling & Equipping) Sirembe water project in South East Alego ward, Augmentation & Expansion of West Uyoma water supply, Expansion of Usire water project, Expansion of Wich lum water project, Expansion of Got Matar water project and Implementation of Ward Based projects at Kshs. 144,438,654.

To implement the above priorities in the CFSP-2025, the sector was allocated Kshs. comprising Kshs. 565,221,589 and Kshs. 89,092,085 for recurrent and Kshs. 476,129,504 development expenditures respectively. During budgeting the sector was allocated Kshs. 949,704,275 comprising Kshs. 91,592,016 and Kshs. 858,112,259 for recurrent and development expenditures respectively leading to a positive variance of Kshs. 384,482,686 attributed to shift of development priorities and reallocation of resources from other sectors.

Education, Youth Affairs, Gender and Social Services

The sector's mandate is anchored on the following programmes: County Pre-Primary Education, Vocational Education, Youth Training and Development, County Social Security and Services; General Administration, Planning and Support Services.

The key priority areas for the sector in the CFSP 2025 were; Enhancing human resource capacity through recruitment, promotion, Emolument and training, Routine operations, maintenance and repair of buildings, equipment and machinery, School feeding programme estimated, Completion of model ECD centre in Bondo, Phased construction of model ECD centre at South East Alego Ward, Provision for SVTCSG capitation, Fencing and improvement of libraries estimated, Improvement of sheltered workshops and resource centres, Refurbishment and landscaping of Education office and compound, Implementation of Ward Based projects.

To implement the above priorities in CFSP, the sector was allocated Kshs. 544,676,185 comprising Kshs. 459,676,185 and Kshs. 85,000,000 for recurrent and development expenditures respectively. During budgeting, the sector was allocated Kshs. 1,002,014,474 comprising Kshs. 390,484,686 and Kshs. 611,529,788 for recurrent and development expenditures respectively leading to a positive variance of Kshs. 272,171,533 attributed to reorganization of recurrent expenditures and development priorities which emerged during budgeting.

Health and Sanitation

The sector executes its mandate around three programmes namely: Curative and Rehabilitative services; Preventive and Promotive health care services, General Administration, Planning, Monitoring and Evaluation.

The priority areas for the sector in the CFSP 2025 were: Enhancing human resource capacity through recruitment, promotion, Emolument and training, Routine operations, maintenance and repair of buildings, equipment and machinery, Phased construction of health complex at SCRH (Co-funding KDSP level II), Completion of Yala Sub-County hospital (Casualty and maternity complex), Completion of Bar Ndege (Multi Year) hospital, Completion of Ukwala Sub-County Hospital annex, Construction of modern laboratory at Sigomre Sub-County hospital, Construction of maternity wing and staff quarter at Kopiat dispensary in North Uyoma, Construction of wards at Ndori health centre in East Asembo, Equipping of surgical theatre at

SCRH, Completion of a ward at Ramula health centre, Fencing, gate and renovation of OPD, Renovation of Ndere health centre (Including toilet), Completion of a ward and renovation of maternity wing at Malanga health centre, Phased construction of maternity ward at Uhembo health centre in Usonga ward, Power back up and theatre at Uyawu health centre in Central Sakwa, Completion of Kalkada and Gunda Nina dispensary in West Alego, Phased construction and equipping of maternity wing at Anyuongi in South Sakwa, Phased construction of laboratory and OPD (Casualty) at Wagai health centre, Construction and equipping of laboratory at Nyamboyo health centre in West Alego, Construction of maternity wing at Uhui dispensary in Ugunja, Construction of male wards and staff quarters at Ligega health centre in Ugunja, Completion of Lwala dispensary in South Uyoma (Rarieda), Completion of Kunya maternity wing, Provision of Managed Equipment Services (MES), Implementation of Ward Based projects.

To implement the above priorities in the CFSP, the sector was allocated Kshs. 2,802,962,069 comprising Kshs. 2,301,840,255 and Kshs. 501,121,814 for recurrent and development expenditures respectively. During budgeting, the sector was allocated Kshs. 3,206,160,786 comprising. Kshs. 2,626,723,250 and Kshs. 579,437,536 for recurrent and development expenditures respectively leading to a positive variance of Kshs. 371,698,717 attributed to reorganization of both recurrent and development priorities within the sector and reallocation of the ceiling.

Section Three: Recent Economic Developments and Outlook

The chapter outlines recent economic development focusing on the International, Domestic and County scenes. Additionally, the chapter gives a summary of macroeconomic outlook expected to positively or negatively affect national and county socio-economic performance in the foreseeable future.

3.1 Recent Economic Developments

3.1.1 International Scene

The global economy operates under a regime of heightened vulnerability, diverging structurally from the transient stabilization observed in preceding fiscal cycles. The anticipated systemic equilibrium—characterized as a macroeconomic "soft landing"—has been impeded by escalating geoeconomic fragmentation, protracted trade disputes, and supply-chain frictions. Consequently, global real Gross Domestic Product (GDP) growth is projected to decelerate to 2.5 percent within the current calendar year. This performance represents a historical lowest outside of outright cyclical global recessions, indicating deep structural impediments to long-term productivity and global living standards.

Analytical findings from the 2025/2026 Global Economic Prospects frameworks delineate severe distributional asymmetries, with Emerging Markets and Developing Economies (EMDEs) bearing disproportionate adjustment costs. While advanced, high-income economies demonstrate significant resilience—returning close to pre-pandemic per capita output trajectories—developing economies exhibit output losses leaving them roughly 6 percent below baseline expectations. Abstracting from idiosyncratic tech-cycle hubs and major structural outliers like China, the timeline for EMDEs to recoup the aggregate economic losses accumulated in the 2020s is estimated at approximately two decades. This downward trajectory is intrinsically linked to structural decelerations in global trade volumes, which contracted from an average expansion rate of 5.1 percent in the 2000s to 2.6 percent in the current decade, compounded by rising global sovereign debt pressures.

To counter these severe headwinds and avert long-term economic divergence, the multilateral policy matrix mandates three strategic macro-fiscal interventions:

- **Reconstitution of Multilateral Trade Frameworks:** Prioritizing the resolution of cross-border tariff disputes and transitioning preferential trade agreements into comprehensive, deep trade frameworks that govern regulatory policies and restore institutional predictability via the World Trade Organization (WTO).
- **Restoration of Fiscal Sustainability:** Addressing structural budget deficits through enhanced Domestic Revenue Mobilization (DRM), broadening the sovereign tax base, optimizing administrative tax collection frameworks to limit profit shifting, and shifting from broad-based food and fuel subventions toward targeted social safety nets for vulnerable households.
- **Strategic Job Creation and Demographic Management:** Accelerating structural transformation and labor market reforms to absorb massive demographic shifts, particularly in Sub-Saharan Africa, where the working-age cohort is projected to expand by over 600 million individuals by 2050.

3.1.2 Domestic Economy

On the national front, Kenya's macroeconomic performance demonstrated structural resilience, with real GDP expanding by 4.6 percent in the preceding annual cycle, down marginally from 4.7 percent in the

previous period. According to the Kenya National Bureau of Statistics (KNBS) 2026 Economic Survey, this growth trajectory materialized despite adverse exogenous shocks, including localized meteorological disruptions that constrained the primary agricultural output in the terminal quarter. Systemic growth was primarily anchored by a strong rebound in the Construction sector, which surged by 6.8 percent following a cyclical contraction, alongside robust expansions in Mining and Quarrying (14.9 percent) and the Accommodation and Food Service sector (15.6 percent), the latter benefiting from the sustained normalization of international tourism vectors.

3.1.3 County Economy

Siaya County operates dynamically within the broader national and international macroeconomic matrix. The localized fiscal stance is intrinsically bound to national GDP growth trends, which function as the primary determinant for the equitable share allocation transferred from the National Government to devolved units. Statistically, Siaya County's structural contribution to national Gross Domestic Product is estimated at 1.2 percent, maintaining a stable localized annualized growth rate benchmarked at 5.6 percent. The compositional framework of the county's Gross County Product (GCP) relies heavily on the following sector allocations:

- Agriculture, Livestock, and Fisheries: 45.0%
- Wholesale and Retail Trade: 14.7%
- Transport and Storage Services: 12.4%
- Micro, Small, and Medium Enterprises (Jua Kali): 10.0%
- Manufacturing and Agro-processing: 5.0%
- Financial and Insurance Services: 3.6%
- Real Estate and Property Management: 1.8%
- Building and Construction: 1.7%

3.2 Medium-Term Economic Outlook

3.2.1 Global Growth Outlook

The medium-term global outlook remains constrained by heightened policy uncertainty and structural trade barriers. Global real output expansion is anticipated to plateau at 2.5 percent over the medium-term horizon. Substantial downside risks plague the forecast, specifically geopolitical escalations in energy-sensitive geographic corridors, sovereign debt vulnerabilities within vulnerable EMDEs, and climate-induced supply disruptions. Conversely, potential upside risks include accelerated cross-border technological deployment, particularly in Artificial Intelligence (AI), and institutional resolutions of current trade standoffs among major advanced trading blocs.

3.2.2 Domestic Growth Outlook

The national macroeconomic baseline indicates progressive acceleration, with real GDP expansion registering at 5.3 percent in the first quarter and projected to stabilize at a medium-term average of 5.0 percent. This growth momentum is underpinned by a robust services sector, an expanding manufacturing footprint (growing at 4.4 percent), and targeted supply-side structural reforms executed under the Bottom-Up Economic Transformation Agenda (BETA). Price stability parameters remain closely monitored; national headline inflation settled at 6.6 percent, reflecting domestic supply pressures within the food and transport divisions. Tightened monetary policy stances by the Central Bank of Kenya (CBK) have effectively anchored long-term inflationary expectations. Concurrently, the Kenya Shilling (KES) exchange rate exhibits sustained

stability, supported by foreign exchange market reforms and the systematic mitigation of sovereign debt refinancing risks.

National fiscal policy remains firmly committed to a growth-responsive fiscal consolidation pathway. The strategic orientation targets a systematic reduction of the fiscal deficit from 5.7 percent of GDP to a sustainable ceiling of 3.1 percent of GDP by FY2027/2028. This consolidation will be driven by broadening the domestic tax base, optimizing administrative revenue capture, and curtailing non-priority recurrent operational expenditures while preserving critical social protection mechanisms.

Table 16: National key macroeconomic indicators

Macroeconomic Parameter	Current Performance / Medium-Term Metric
Real GDP Growth (Annualized Baseline)	4.6%
Real GDP Growth (First Quarter Acceleration)	5.3%
Headline Consumer Price Inflation (YoY)	6.6%
Leading Growth Catalysts	Accommodation & Tourism (15.6%), Mining (14.9%), Construction (6.8%)

3.2.3 County Growth Outlook

Siaya County executes its developmental mandate across eight defined functional sectors, guided by the strategic objectives of the County Integrated Development Plan (CIDP). Historical fiscal imbalances—marked by budget deficits—are primarily attributed to underperformance in Own-Source Revenue (OSR) mobilization and administrative delays in the exchequer release of the equitable share from the National Government. These shortfalls have crowded out the county's fiscal space for capital formation and asset accumulation. Over the medium term, the County Government is committed to structural revenue administration reforms and the optimization of development partner financing to close infrastructure funding deficits. Recurrent expenditure controls will center on addressing an expanding local wage bill, utilizing targeted interventions such as comprehensive payroll audits, automated control alignment, and strategic human resource recruitment caps.

Demographic pressures impose severe fiscal constraints. Drawing from the KNBS Population and Housing Census baseline, localized demographic growth demands rapid operational expenditure expansion to address unutilized labor capacity. Accelerated urbanization within municipal nodes—specifically Siaya, Bondo, and Ugunja—has triggered exponential demand for basic public infrastructure, including water supply systems, sanitation, housing, waste management, public lighting, and primary healthcare networks. Given that a significant proportion of the underemployed urban population resides outside the formal tax net, the county will deliberately tilt its medium-term capital allocation toward labor-intensive infrastructure interventions rather than highly capital-intensive projects. Furthermore, strategic allocations will be funnelled into integrated food and nutrition security programs to mitigate urban malnutrition risks and protect vulnerable households.

3.3 Risks to the Domestic Economic Outlook

The medium-term outlook is subject to significant downside risks originating from both domestic and external vectors. Domestically, the primary vulnerabilities relate to climate-induced volatility in agricultural yields due to erratic weather patterns—the prolonged El Niño phenomenon expected to end on February 2027, alongside mounting internal expenditure pressures driven by increasing pending bills and recurrent commitments. Externally, the economy remains exposed to global stagnation, severe financial market volatility, oil and commodity price shocks linked to protracted international conflicts.

In response to these complex policy trade-offs, the Government continues to implement systemic, counter-cyclical fiscal and social protection interventions to insulate the macro-economy and support sub-national fiscal stability. These measures encompass:

- **Targeted Agricultural Subventions:** Continuous rollout of the national fertilizer subsidy scheme to de-risk agricultural production margins.
- **Affordable Housing Program (AHP):** Leveraging labor-intensive housing infrastructure to stimulate manufacturing value chains and create urban employment.
- **Financial Inclusion Initiatives (Hustler Fund):** Providing institutionalized, low-interest micro-credit lines to informal enterprises to bolster aggregate demand.
- **Domestic Tax Base Expansion:** Broadening the tax bracket via digitized compliance platforms to reduce structural dependence on sovereign borrowing.
- **Universal Health Coverage (UHC):** Reforming primary healthcare financing frameworks to lower out-of-pocket medical expenditures and secure household income.

Section Four: Resource Allocation Framework

This section outlines how the County government intends to live within its means by establishing its resource envelope and how it intends to set departmental ceilings.

4.1 Adjustments to the FY 2026/27 Budget

As implementation of the FY2026/27 Medium-Term Budget commences, there is need to review the projected revenues in order to take into account the lower-than-expected own source revenue performance of **Kshs. 2,389,485,878.35** and non-receipt of conditional grants of **Kshs. 421,166,795** for the FY2025/2026. Therefore, there is need to revise the budget estimates for the FY 2026/2027 through a supplementary budget to reflect the fiscal environment.

4.2 Projected Budget for FY 2027/28

The budget plays a central role in transformation by promoting redistribution and directing scarce resources towards catalytic investments in human and physical capital. But the budget depends on the economy to generate the resources to finance these investments. The budget framework for FY2027/28 will therefore focus on the need to complete and operationalise all ongoing projects focusing on impactful projects; reduce pending bills and focus on agriculture led industrialization to create high impact to the citizenry and economy as envisaged in the 'Nyalore' manifesto. Some impactful projects that the County has planned for in FY 2027/28 include;

- Completion of ongoing projects
- Equipping and operationalization of model ECD (Bondo and Alego Usonga)
- Capitation to VTC students and bursaries
- School feeding programme implemented in all ECDE centers
- Adequate stocking of health care commodities (including tracer commodities) in the hospital
- Automation of revenue collection systems and preparation and implementation of Valuation Roll geared towards enhancement of local revenue
- Implementation of donor funded programs
- Maintenance/renovation of existing roads and facilities

4.2.1 Projected Resource Envelope

The FY 2027/28 budget estimates will be financed by revenue from equitable share, Own Source Revenue (OSR), conditional grants from development partners and Appropriation In Aid (AIA). Based on projected national economic growth of 3.0 percent, equitable share has been projected at **Kshs. 8,249,529,130** in FY 2027/28 and will increase to **Kshs. 8,497,015,004** and **Kshs. 8,751,925,455** in FY2028/29 and FY2029/30 respectively.

Own Source Revenue has been projected at **Kshs. 1,041,785,302** in FY 2027/28 and will further increase to **Kshs. 1,073,038,861** and **Kshs. 1,105,230,027** in the FY2028/29 and FY2029/30 respectively. AIA is projected at **Kshs. 1,494,561,317** in the FY 2027/28 and projected to increase to **Kshs. 1,539,398,157** and **Kshs. 1,585,580,101** in FY 2028/29 and FY 2029/30 respectively. Support from development partners in the

form of conditional allocation is projected at **Kshs. 935,559,300** in FY 2027/28 and projected to stagnate within the medium term. Table 17 captures the projections in the medium term:

Table 17: Projected revenue for FY 2027/28 and the medium term

Revenue Stream	Baseline=FY 2026/27	Estimates=FY-2027/28	Projections	
			FY 2028/29	FY 2029/30
Equitable Share	8,009,251,583	8,249,529,130	8,497,015,004	8,751,925,455
Own Source Revenue (OSR)	1,000,000,000	1,041,785,302	1,073,038,861	1,105,230,027
Appropriation In Aid (AIA)	1,451,030,405	1,494,561,317	1,539,398,157	1,585,580,101
Conditional Grants	908,310,000	935,559,300	963,626,079	992,534,861
Total	11,368,591,988	11,721,435,050	12,073,078,101	12,435,270,444

It is worth noting that the projected revenue of **Kshs. 11,721,435,050** in FY 2027/28 in this BROP has a negative deviation of **Kshs. 249,262,759** from **Kshs. 11,970,697,809** captured in the CADP 2027/28. The deviation is attributed to over projection of departmental ceiling in the CADP attributed to proposed agreements/frameworks that may not be concluded within the required timelines to allow for their implementation in FY 2027/28 and should therefore be affirmed and aligned during the preparation of County Fiscal Strategy Paper (CFSP)-2027.

4.2.2 Projected Expenditure for FY 2027/28–2029/30

The following criteria will serve as a guide for allocating resources:

- a) Provision for Pending Bills across sectors.
- b) Provision for both non-discretionary expenditures including salaries and pending bills.
- c) Development aspirations contained in the governor's manifesto.
- d) Complexity of departments. The complex nature of delivering health services will necessitate huge capital outlay.
- e) Provision for completion of ongoing projects.
- f) Fiscal responsibility principles espoused in section 107 of PFMA 2012.

4.2.2.1 Departmental Provisional Ceilings for FY 2027/28–2029/30

Based on the above criteria of apportioning resources, the County Government resource envelope of **Kshs. 11,721,435,050** will be apportioned to recurrent expenditure at Kshs. 7,659,700,230 (65.35 percent) and development at **Kshs. 4,061,734,820** (34.65 percent). Table 18 below captures the projected expenditure for FY 2027/28 and the medium term

Table 18: Departmental provisional ceilings for FY 2027/28–2029/30

Vote Title	Recurrent	Development	Total	% of Budget	Projections	
					2028/29	2029/30
County Assembly	793,524,836	-	793,524,836	6.8%	817,330,581	841,850,498
Governance Administration and ICT	723,413,615	396,550,000	1,119,963,615	9.6%	1,153,562,524	1,188,169,400
County Attorney	69,275,740	-	69,275,740	0.6%	71,354,012	73,494,633
County Public Service Board	110,166,682	-	110,166,682	0.9%	113,471,683	116,875,833
Finance and Economic Planning	955,721,115	6,180,000	961,901,115	8.2%	990,758,149	1,020,480,893
Agriculture, Irrigation, Food Security, Livestock & Fisheries	290,374,117	460,760,200	751,134,317	6.4%	773,668,346	796,878,396
Water, Sanitation, Environment, Climate Change and Natural Resources	94,082,276	572,538,246	666,620,523	5.7%	686,619,138	707,217,713
Education, Youth Affairs, Gender and Social Services	564,069,994	577,675,501	1,141,745,495	9.7%	1,175,997,860	1,211,277,796
Health	3,258,304,383	446,208,197	3,704,512,580	31.6%	3,815,647,957	3,930,117,396
Lands, Physical Planning, Housing and Urban Development	153,893,711	43,653,641	197,547,352	1.7%	203,473,773	209,577,986
Siaya Municipality	102,631,433	94,760,000	197,391,433	1.7%	203,313,176	209,412,571
Bondo Municipality	74,168,217	61,491,000	135,659,217	1.2%	139,728,994	143,920,864
Ugunja Municipality	64,082,426	37,080,000	101,162,426	0.9%	104,197,299	107,323,218
Public Works, Energy, Roads and Transport	118,377,624	927,614,266	1,045,991,890	8.9%	1,077,371,647	1,109,692,796
Trade, Enterprise and Industrialization	180,299,431	344,913,847	525,213,278	4.5%	540,969,676	557,198,767
Tourism, Culture, Sports and Arts	107,314,629	92,309,920	199,624,549	1.7%	205,613,286	211,781,684
Total	7,659,700,230	4,061,734,820	11,721,435,050		12,073,078,102	12,435,270,445
% of Budget	65.35%	34.65%				

4.2.2.2 Projected Recurrent Expenditure

Recurrent expenditure is projected at **Kshs. 7,659,700,230** accounting for 65.35 percent of the total projected revenues for the FY2027/28. Personnel Emolument (PE) is projected at **Kshs. 4,652,720,864** at 39.69 percent and Operation and Maintenance at **Kshs. 3,006,979,367** at 25.65 percent. Department of Health is projected to get the highest allocation at 42.8 percent due to its recurrent resource requirement specifically human resource which consumes a bigger chunk of their recurrent budget. Department of Finance is projected to receive 8.2 percent of recurrent allocation to facilitate the process of automation of revenue systems, preparation of statutory planning, policy and budgeting documents including facilitating the operations of Audit committee and County Budget and Economic Forum (CBEF). County Assembly is projected to get 6.8 percent of the revenue to facilitate and enhance legislation, representation and oversight functions. Allocations to municipalities (Siaya, Bondo and Ugunja) have also been enhanced to facilitate operations and service delivery with focus on the transferred functions. Table 19 shows the projected departmental recurrent expenditures for FY 2027/28 and medium term:

Table 19: Projected recurrent expenditure for FY 2027/28

Vote Title	PE 2027/28	O&M 2027/28	Recurrent	% of Budget
County Assembly	416,522,652	377,002,184	793,524,836	10.36%
Governance Administration and ICT	562,360,944	161,052,672	723,413,615	9.44%
County Attorney	20,330,140	48,945,600	69,275,740	0.90%
County Public Service Board	49,300,892	60,865,790	110,166,682	1.44%
Finance and Economic Planning	628,551,716	327,169,400	955,721,115	12.48%
Agriculture, Irrigation, Food Security, Livestock & Fisheries	194,990,057	95,384,059	290,374,117	3.79%
Water, Sanitation, Environment, Climate Change and Natural Resources	39,785,176	54,297,101	94,082,276	1.23%
Education, Youth Affairs, Gender and Social Services	399,922,445	164,147,550	564,069,994	7.36%
Health	1,990,574,735	1,267,729,648	3,258,304,383	42.54%
Lands, Physical Planning, Housing and Urban Development	41,652,240	112,241,471	153,893,711	2.01%
Siaya Municipality	56,896,726	45,734,707	102,631,433	1.34%
Bondo Municipality	39,140,000	35,028,217	74,168,217	0.97%
Ugunja Municipality	29,956,466	34,125,960	64,082,426	0.84%
Public Works, Energy, Roads and Transport	50,786,964	67,590,660	118,377,624	1.55%
Trade, Enterprise and Industrialization	97,541,342	82,758,089	180,299,431	2.35%
Tourism, Culture, Sports and Arts	34,408,370	72,906,259	107,314,629	1.40%
Total	4,652,720,864	3,006,979,367	7,659,700,230	

4.2.2.3 Projected Development Expenditure

Development expenditure is projected at **Kshs. 4,061,734,820** which is 34.65 percent of the total projected revenues for the FY2027/28. Departments of public works, Energy, Roads and Transport; Water, Environment, Climate Change and Natural Resources and Agriculture, Irrigation, Food Security, Livestock and Fisheries is projected to receive 22.84 percent, 14.10 percent and 11.34 percent of total development budget respectively. Table 20 captures the projected departmental development expenditures for FY2027/28 and within the medium term.

Table 20: Projected development expenditure for FY 2027/28

Vote Title	Development	% of Budget
County Assembly	-	0.00%
Governance Administration and ICT	396,550,000	9.76%
County Attorney	-	0.00%
County Public Service Board	-	0.00%
Finance and Economic Planning	6,180,000	0.15%
Agriculture, Irrigation, Food Security, Livestock & Fisheries	460,760,200	11.34%
Water, Sanitation, Environment, Climate Change and Natural Resources	572,538,246	14.10%
Education, Youth Affairs, Gender and Social Services	577,675,501	14.22%
Health	446,208,197	10.99%
Lands, Physical Planning, Housing and Urban Development	43,653,641	1.07%
Siaya Municipality	94,760,000	2.33%
Bondo Municipality	61,491,000	1.51%
Ugunja Municipality	37,080,000	0.91%
Public Works, Energy, Roads and Transport	927,614,266	22.84%
Trade, Enterprise and Industrialization	344,913,847	8.49%
Tourism, Culture, Sports and Arts	92,309,920	2.27%
Total	4,061,734,820	

