REPUBLIC OF KENYA

COUNTY GOVERNMENT OF SIAYA

CITIZEN BUDGET

FY 2026/27

"Economic Transformation for Shared Growth"

JUNE 2026

Budget at a Glance

TOTAL BUDGET (KSHS.)	RECURRENT	DEVELOPMENT	LARGEST SHARE
13.79 bn FY 2026/27	**51.19%** Kshs. 7.06 billion	**48.81%** Kshs. 6.73 billion	**Health** 22.44% of the budget

A: Introduction

The FY 2026/27 Programme Based Budget is the fourth in a series of annual budgets prepared by the Nyalore administration to implement the County Integrated Development Plan (CIDP) 2023–27. This document has been prepared in compliance with the Constitution of Kenya 2010, the County Governments Act 2012, the Public Finance Management Act 2012 and the Public Finance Management Regulations 2015.

B: Summary of Revenue in FY 2026/27

The total County Budget for FY 2026/27 is estimated at Kshs. 13,790,814,109. It comprises Kshs. 8,009,251,583 as equitable share, Kshs. 1,115,741,576 as Own Source Revenue (OSR), Kshs. 1,911,377,276 as conditional grants, Kshs. 2,051,030,405 as Appropriation in Aid (AIA) and an opening balance of Kshs. 703,413,269.

Table 1: Revenue streams, FY 2026/27

Revenue Stream	Estimates (Kshs.)	% of Total Budget
Opening Balance	703,413,269	5.10
Equitable Share	8,009,251,583	58.08
Own Source Revenue (OSR)	1,115,741,576	8.09
Conditional Grants	1,911,377,276	13.86
Appropriation in Aid (AIA)	2,051,030,405	14.87
Total	**13,790,814,109**	**100.00**

C: County Expenditure in FY 2026/27

Total expenditure for FY 2026/27 is projected at Kshs. 13,790,814,109, comprising Kshs. 7,059,281,361 (51.19 per cent) for recurrent expenditure and Kshs. 6,731,532,748 (48.81 per cent) for development expenditure.

Recurrent Expenditure

Recurrent expenditure is projected at Kshs. 7,059,281,361, accounting for 51.19 per cent of total expenditure. It comprises Kshs. 2,969,568,449 (21.53 per cent) for Personnel Emoluments (PE) and Kshs. 4,089,712,912 (29.66 per cent) for Operations and Maintenance (O&M).

Development Expenditure

Cumulative development expenditure for the period is projected at Kshs. 6,731,532,748, accounting for 48.81 per cent of total expenditure. The departmental allocations are set out in Table 2 overleaf.

Table 2: Projected PE, O&M and Development Expenditure by Department, FY 2026/27 (Kshs.)

Department	PE	O&M	Recurrent	Development	Total	% of Budget
County Assembly	404,390,924	386,021,538	790,412,462	588,822,411	**1,379,234,873**	10.00
Governance, Administration and ICT	187,360,807	225,556,244	412,917,051	598,945,637	**1,011,862,688**	7.34
County Attorney	20,008,000	54,350,845	74,358,845	–	**74,358,845**	0.54
County Public Service Board (CPSB)	47,864,944	66,260,931	114,125,875	–	**114,125,875**	0.83
Finance and Economic Planning	350,165,803	1,185,603,011	1,535,768,814	10,000,000	**1,545,768,814**	11.21
Agriculture, Food Security, Livestock and Fisheries	130,103,734	101,792,383	231,896,117	589,266,719	**821,162,836**	5.95
Water, Sanitation, Environment, Climate Change and Natural Resources	38,626,384	66,265,632	104,892,016	1,118,102,610	**1,222,994,626**	8.87
Education, Youth Affairs, Gender and Social Services	208,274,218	88,891,553	297,165,771	698,113,227	**995,278,998**	7.22
County Health Services	1,242,596,830	1,404,021,837	2,646,618,667	448,443,690	**3,095,062,357**	22.44
Lands, Physical Planning, Housing and Urban Development	40,439,068	147,375,695	187,814,763	58,874,920	**246,689,683**	1.79
Siaya Municipality	55,239,541	60,952,628	116,192,169	208,352,375	**324,544,544**	2.35
Bondo Municipality	38,000,000	39,757,978	77,757,978	77,989,369	**155,747,347**	1.13
Ugunja Municipality	29,083,948	36,082,000	65,165,948	72,339,971	**137,505,919**	1.00
Roads, Public Works, Energy and Transport	49,307,732	70,352,202	119,659,934	1,715,312,062	**1,834,971,996**	13.31
Trade, Enterprise and Industrialization	94,700,332	87,830,659	182,530,991	440,781,794	**623,312,785**	4.52
Tourism, Culture, Sports and Arts	33,406,184	68,597,776	102,003,960	106,187,964	**208,191,924**	1.51
Total	**2,969,568,449**	**4,089,712,912**	**7,059,281,361**	**6,731,532,748**	**13,790,814,109**	**100.00**
% of Budget	21.53	29.66	51.19	48.81		

D: Departmental Projects and Programmes in FY 2026/27

D1: County Assembly

RECURRENT	DEVELOPMENT	TOTAL ALLOCATION
Kshs. 790,412,462	Kshs. 588,822,411	Kshs. 1,379,234,873

Major priorities funded include:

- Supervision and construction of the Assembly complex
- Improvement of the ward offices' infrastructure and other County Assembly premises
- Integration of a security management and monitoring system for the County Assembly offices at the headquarters and ward offices
- Installation of solar power for security and ICT equipment in the ward offices
- Design, supply, installation, testing and commissioning of a solar photovoltaic (PV) carport steel structure, electrical and data infrastructure for the County Assembly headquarters
- Development and implementation of a mobile integrated messaging and public address system
- Design, supply, installation, testing and commissioning of an integrated asset management system

D2: Governance, Administration and ICT

RECURRENT	DEVELOPMENT	TOTAL ALLOCATION
Kshs. 412,917,051	Kshs. 598,945,637	Kshs. 1,011,862,688

Major priorities funded include:

- Phased construction of Ugenya Sub-County offices at Ukwala
- Phased construction of Gem Sub-County offices at Yala
- Kenya Devolution Support Project (KDSP) Level II
- Renovation of Bondo offices
- Phased construction of Rarieda Sub-County office at Aram

D3: Finance and Economic Planning

RECURRENT	DEVELOPMENT	TOTAL ALLOCATION
Kshs. 1,535,768,814	Kshs. 10,000,000	Kshs. 1,545,768,814

Major priorities funded include:

- Complete automation of revenue collection

D4: Agriculture, Food Security, Livestock and Fisheries

RECURRENT	DEVELOPMENT	TOTAL ALLOCATION
Kshs. 231,896,117	Kshs. 589,266,719	Kshs. 821,162,836

Major priorities funded include:

- Development of cotton at Madiany ginnery
- Provision of agricultural subsidies (fertilizer and seed subsidy)
- Implementation of various grants (Livestock Value Chain Support Project, ASDSP, KELCOP, NAVCDP and ABDP)
- Supply of heifer cows for farmers
- Supply and delivery of local goats to Central Gem farmers and farmer groups
- Construction of rice drying floor at Bukhowa rice store – Phase 1

D5: Water, Sanitation, Environment, Climate Change and Natural Resources

RECURRENT	DEVELOPMENT	TOTAL ALLOCATION
Kshs. 104,892,016	Kshs. 1,118,102,610	Kshs. 1,222,994,626

Major priorities funded include:

- Completion of drilling of Siarowia Dam
- Implementation of FLLoCA-related activities aimed at conserving the environment
- Repair and maintenance of 7 solar-powered boreholes
- Drilling and equipping of boreholes across the county
- Spring protection of Ulukwe, Murombo, Ajul and Janja water springs
- Wichlum water project pipeline extension from Nyaguda Health Centre to Orengo Secondary School
- Completion (part construction of distribution network) of Olago water project
- Rehabilitation of East Uyoma water project

D6: Education, Youth Affairs, Gender and Social Services

RECURRENT	DEVELOPMENT	TOTAL ALLOCATION
Kshs. 297,165,771	Kshs. 698,113,227	Kshs. 995,278,998

Major priorities funded include:

- Trainees supported through SVTCSG
- Renovation of polytechnics/VTCs
- Construction, renovation and equipping of VTCs (infrastructure and equipment)
- Training and empowerment of PLWDs, youth and women traders
- Equipping of ECDE centres with digital equipment
- Administration of bursaries

- Construction and completion of two model ECDE centres in Siaya and Bondo Municipalities
- Establishment of pre-primary feeding programmes
- Completion and renovation of ongoing ECDE centres

D7: Health

RECURRENT	DEVELOPMENT	TOTAL ALLOCATION
Kshs. 2,646,618,667	**Kshs. 448,443,690**	**Kshs. 3,095,062,357**

Major priorities funded include:

- Construction of inpatient complex at Bar Ndege
- Supply, delivery, installation and commissioning of various equipment
- Provision of health commodities (drugs, dressing materials, laboratory reagents and oxygen supplies) in health facilities
- Implementation of the DANIDA grant programme
- Implementation of the KDSP II investment grant
- Modernization of Siaya Referral Hospital (SRH) to achieve Level 5 status through construction of a hospital complex (multi-year project)
- Construction of casualty and maternity complex at Yala Sub-County Hospital
- Purchase and installation of power stabilizers for Siaya Referral, Ukwala, Ambira, Madiany and Bondo Hospitals
- Purchase of assorted equipment and furniture for the Blood Bank
- Urenga Hospital matching funds provision
- Construction and equipping of maternity theatre complex and laboratory at Sigomere

D8: Lands, Physical Planning, Housing and Urban Development

RECURRENT	DEVELOPMENT	TOTAL ALLOCATION
Kshs. 187,814,763	**Kshs. 58,874,920**	**Kshs. 246,689,683**

Major priorities funded include:

- Implementation of the County Spatial Plan
- Development of a land use plan for Usenge Town
- Implementation of the KUSP UDG grant
- Completion of the valuation roll
- Survey and mapping of public land
- Strategic land banking
- Planning of markets and urban centres

D9: Roads, Public Works, Energy and Transport

RECURRENT	DEVELOPMENT	TOTAL ALLOCATION
Kshs. 119,659,934	Kshs. 1,715,312,062	Kshs. 1,834,971,996

Major priorities funded include:

- Upgrade to bitumen standard of Sega market ring road
- Completion of upgrading to bitumen standard of Akala market ring road (phased)
- Opening, grading and culverting of various roads within the county
- Maintenance of various existing roads within the county
- Construction of box culverts and bridges
- Phased upgrade of Yala Ring Road
- Phased upgrade of Siaya Bus Park ring road

D10: Trade, Enterprise and Industrialization

RECURRENT	DEVELOPMENT	TOTAL ALLOCATION
Kshs. 182,530,991	Kshs. 440,781,794	Kshs. 623,312,785

Major priorities funded include:

- Cooperative Development Fund
- Construction and completion of boda-boda sheds
- Completion of washrooms in market centres
- Maintenance of existing market infrastructure
- Phased construction of County Aggregation and Industrial Centres (CAIP)
- Installation of high-mast floodlights at various market and urban centres
- Construction of modern market at Kapuoyo
- Drainage works at Aram market

D11: Tourism, Culture, Sports and Arts

RECURRENT	DEVELOPMENT	TOTAL ALLOCATION
Kshs. 102,003,960	Kshs. 106,187,964	Kshs. 208,191,924

Major priorities funded include:

- Piny Luo cultural festival
- Supply of assorted branded sports equipment and administration of sports tournaments
- Construction of pavilion and toilets at Minbo Sports Complex

D12: Siaya Municipality

RECURRENT	DEVELOPMENT	TOTAL ALLOCATION
Kshs. 116,192,169	Kshs. 208,352,375	Kshs. 324,544,544

Major priorities funded include:

- Acquisition of solid waste management equipment, including a garbage truck
- Improvement of at least 2 km of access roads to bitumen standard within Siaya Municipality
- Phase 2 construction of Siaya Municipal Office Complex
- Improvement of the drainage system within Siaya Municipality
- Maintenance of various roads
- Implementation of the Kenya Urban Support Project (KUSP) – UDG grant
- Completion of the Siaya Municipal Spatial and Land Use Plan

D13: Bondo Municipality

RECURRENT	DEVELOPMENT	TOTAL ALLOCATION
Kshs. 77,757,978	Kshs. 77,989,369	Kshs. 155,747,347

Major priorities funded include:

- Walling of Bondo Bus Park
- Purchase of land for parking of heavy commercial vehicles and pickups
- Kenya Urban Support Project (KUSP) – UDG

D14: Ugunja Municipality

RECURRENT	DEVELOPMENT	TOTAL ALLOCATION
Kshs. 65,165,948	Kshs. 72,339,971	Kshs. 137,505,919

Major priorities funded include:

- Grading, rock filling, gravelling and construction of a box culvert at Mahira–Raduodi Road (3.3 km)
- Second phase of construction of parking bay in front of Sairam Supermarket
- Supply of certified seeds (DK 8031) to farmers within Ugunja Ward
- Construction of various ECDE centres

Abbreviations

Abbreviation	Meaning
AIA	Appropriation in Aid
CIDP	County Integrated Development Plan
CPSB	County Public Service Board
ECDE	Early Childhood Development Education
FLLoCA	Financing Locally-Led Climate Action
ICT	Information and Communication Technology
KDSP	Kenya Devolution Support Project
KUSP-UDG	Kenya Urban Support Project – Urban Development Grant
O&M	Operations and Maintenance
OSR	Own Source Revenue
PE	Personnel Emoluments
PLWDs	Persons Living with Disabilities
VTC	Vocational Training Centre