TAKWIMU KENYA · REPORT B

Fiscal Accountability and Budget Execution

Siaya County budgets, revenue, transfers, spending, pending bills, audit and project evidence

DRAFT. Every figure in this report is "Provisional: awaiting editorial review" unless it carries a mark. This notice replaces a label on each figure; the watermark stays until every included figure has a review record.

Review state: 955 provisional, 0 approved, 512 disputed, 0 superseded, 0 withdrawn.

Marks: APPROVED approved in editorial review; DISPUTED the data file records a conflict for this value (both readings are kept); SUPERSEDED replaced by a later reading; a withdrawn value prints the withdrawal and its reason instead of the number.

EDITION
Edition 1 (draft for editorial review)

DATE
2026-11-27 (latest compile date of the input data files)

REFERENCE PERIOD
2013 to 2026 (earliest and latest years in the figures shown)

SNAPSHOT ID
9b70dd149616

GEOGRAPHY
Siaya County (county code 41), Kenya

LICENCE
Takwimu text: reuse with credit (terms). Source documents keep their publishers' terms.

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How to read this report, the method, the confidence scales and the licence are set out once for all five reports at How to read these reports (takwimu.netlify.app/reports/method/). In short: **Findings** are values as the documents print them; **Interpretation** is Takwimu's reading, not a finding; where documents disagree all values are shown and none is chosen. Own-source revenue, hospital income (FIF) and A-i-A are counted differently by each publisher: explained (takwimu.netlify.app/learn/#own-source-revenue).

1. Summary

Canonical topic pages: Siaya fiscal analysis (share of budget spent, pending bills, real per-capita spending) (takwimu.netlify.app/counties/siaya/analysis/); Siaya fiscal ledger (every source value, own-source revenue) (takwimu.netlify.app/counties/siaya/ledger/); Siaya audits (takwimu.netlify.app/counties/siaya/audits/).

Findings

- Approved budget, FY 2024/25 (Controller of Budget): **`10.94 KSh billion`** [cob-report-2024-25, PDF p. 474 (printed 431); confidence 4 of 5].
- Total expenditure, FY 2024/25 (Controller of Budget): **`7.75 KSh billion`** DISPUTED [cob-report-2024-25, PDF p. 478 (printed 435); confidence 4 of 5].
- Wage bill above the 35 per cent ceiling in 7 of 8 years with a value (Takwimu calculation; section “Wage bill beside the 35 per cent ceiling”).
- Open discrepancy cases in the ledger are listed in the section “Open discrepancy cases”; each pair of values is shown side by side and none has been resolved.

> **Interpretation (Takwimu editorial, not a finding)**
>
> This report makes no recommendations about named individuals.

2. Annual budget and expenditure

Canonical topic pages: Siaya fiscal ledger (every source value, own-source revenue) (takwimu.netlify.app/counties/siaya/ledger/); Siaya fiscal analysis (share of budget spent, pending bills, real per-capita spending) (takwimu.netlify.app/counties/siaya/analysis/).

Findings

Budget and expenditure, KSh million (Controller of Budget values)

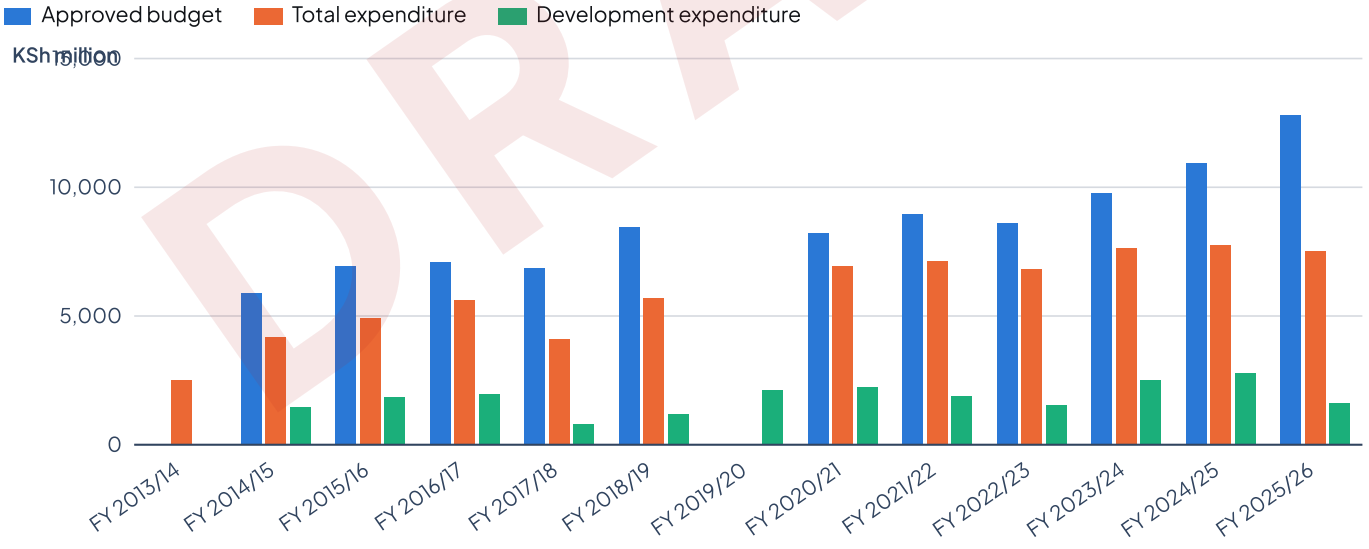


Table for the chart: Budget and expenditure, KSh million (Controller of Budget values)

INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Approved budget, FY 2014/15 [1,2,3]	`5.89 KSh billion`	FY 2014/15	cob-report-2014-15	PDF p. 248	4 of 5
Approved budget, FY 2015/16 [4,5,3]	`6.95 KSh billion`	FY 2015/16	cob-report-2015-16	PDF p. 275 (printed 253)	3 of 5

INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Approved budget, FY 2016/17 [1,2,3]	7.07 KSh billion	FY 2016/17	cob-report-2016-17	PDF p. 275 (printed 253)	4 of 5
Approved budget, FY 2017/18 [1,2,3]	6.85 KSh billion	FY 2017/18	cob-report-2017-18	PDF p. 268 (printed 247)	4 of 5
Approved budget, FY 2018/19 [1,2,3]	8.44 KSh billion	FY 2018/19	cob-report-2018-19	PDF p. 269 (printed 246)	4 of 5
Approved budget, FY 2020/21 [4,2,3]	8.22 KSh billion	FY 2020/21	cob-report-2020-21	PDF p. 372	4 of 5
Approved budget, FY 2021/22 [4,2,3]	8.97 KSh billion	FY 2021/22	cob-report-2021-22	PDF p. 407 (printed 383)	3 of 5
Approved budget, FY 2022/23 [4,2,3]	8.6 KSh billion	FY 2022/23	cob-report-2022-23	PDF p. 575 (printed 549)	3 of 5
Approved budget, FY 2023/24 [4,2,3]	9.76 KSh billion DISPUTED	FY 2023/24	cob-report-2023-24	PDF p. 510 (printed 487)	3 of 5
Approved budget, FY 2024/25 [4,2,3]	10.94 KSh billion	FY 2024/25	cob-report-2024-25	PDF p. 474 (printed 431)	4 of 5
Approved budget, FY 2025/26 [6,5]	12,790 KSh million	FY 2025/26	cob-q1-2025-26	PDF p. 525 (printed 479)	3 of 5
Total expenditure, FY 2013/14 [2,3]	2.5 KSh billion	FY 2013/14	cob-report-2014-15	PDF p. 249	4 of 5
Total expenditure, FY 2014/15 [2,3]	4.17 KSh billion	FY 2014/15	cob-report-2014-15	PDF p. 249	4 of 5
Total expenditure, FY 2015/16 [5,3]	4.93 KSh billion	FY 2015/16	cob-report-2015-16	PDF p. 277 (printed 255)	3 of 5
Total expenditure, FY 2016/17 [2,3]	5.63 KSh billion	FY 2016/17	cob-report-2016-17	PDF p. 276 (printed 254)	4 of 5
Total expenditure, FY 2017/18 [2,3]	4.11 KSh billion	FY 2017/18	cob-report-2017-18	PDF p. 270 (printed 249)	4 of 5
Total expenditure, FY 2018/19 [2,3]	5.7 KSh billion	FY 2018/19	cob-report-2018-19	PDF p. 271 (printed 248)	4 of 5
Total expenditure, FY 2020/21 [2,3]	6.95 KSh billion	FY 2020/21	cob-report-2020-21	PDF p. 374	4 of 5
Total expenditure, FY 2021/22 [2,3]	7.11 KSh billion	FY 2021/22	cob-report-2021-22	PDF p. 409 (printed 385)	3 of 5
Total expenditure, FY 2022/23 [2,3]	6.8 KSh billion	FY 2022/23	cob-report-2022-23	PDF p. 578 (printed 552)	3 of 5
Total expenditure, FY 2023/24 [2,3]	7.63 KSh billion DISPUTED	FY 2023/24	cob-report-2023-24	PDF p. 513 (printed 490)	3 of 5
Total expenditure, FY 2024/25 [2,3]	7.75 KSh billion DISPUTED	FY 2024/25	cob-report-2024-25	PDF p. 478 (printed 435)	4 of 5
Total expenditure, FY 2025/26 [7,3]	7.5 KSh billion DISPUTED	FY 2025/26	cob-report-2025-26	PDF p. 43	3 of 5

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INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Development expenditure, FY 2014/15 [2,3]	1.47 KSh billion	FY 2014/15	cob-report-2014-15	PDF p. 249	4 of 5
Development expenditure, FY 2015/16 [5,3]	1.84 KSh billion	FY 2015/16	cob-report-2015-16	PDF p. 278 (printed 256)	3 of 5
Development expenditure, FY 2016/17 [2,3]	1.98 KSh billion	FY 2016/17	cob-report-2016-17	PDF p. 276 (printed 254)	4 of 5
Development expenditure, FY 2017/18 [2,3]	0.78 KSh billion	FY 2017/18	cob-report-2017-18	PDF p. 270 (printed 249)	4 of 5
Development expenditure, FY 2018/19 [2,3]	1.18 KSh billion	FY 2018/19	cob-report-2018-19	PDF p. 271 (printed 248)	4 of 5
Development expenditure, FY 2019/20 [2,3]	2.12 KSh billion DISPUTED	FY 2019/20	cob-report-2020-21	PDF p. 376	3 of 5
Development expenditure, FY 2020/21 [2,3]	2.25 KSh billion	FY 2020/21	cob-report-2020-21	PDF p. 374	4 of 5
Development expenditure, FY 2021/22 [2,3]	1.88 KSh billion	FY 2021/22	cob-report-2021-22	PDF p. 411 (printed 387)	3 of 5
Development expenditure, FY 2022/23 [5,3]	1.52 KSh billion	FY 2022/23	cob-report-2022-23	PDF p. 578 (printed 552)	3 of 5
Development expenditure, FY 2023/24 [2,3]	2.49 KSh billion DISPUTED	FY 2023/24	cob-report-2023-24	PDF p. 513 (printed 490)	3 of 5
Development expenditure, FY 2024/25 [2,3]	2.76 KSh billion DISPUTED	FY 2024/25	cob-report-2024-25	PDF p. 478 (printed 435)	4 of 5
Development expenditure, FY 2025/26 [7,3]	1.6 KSh billion DISPUTED	FY 2025/26	cob-report-2025-26	PDF p. 43	3 of 5

Every row: Scope: county government (executive and assembly).

1. Budget version: supplementary.
2. Read: text.
3. The chart shows this value in KSh million.
4. Budget version: not stated.
5. Read: ocr-rapidocr.
6. Budget version: original.
7. Read: ocr-tesseract.

Budget, total (recurrent + development): every source value held

INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Budget, total (recurrent + development) [1,2,3]	5.89 KSh billion	FY 2014/15	cob-report-2014-15	PDF p. 248	4 of 5
Budget, total (recurrent + development) [4,2,5]	6.95 KSh billion	FY 2015/16	cob-report-2015-16	PDF p. 275 (printed 253)	3 of 5
Budget, total (recurrent + development) [1,2,3]	7.07 KSh billion	FY 2016/17	cob-report-2016-17	PDF p. 275 (printed 253)	4 of 5
Budget, total (recurrent + development) [1,2,3]	6.85 KSh billion	FY 2017/18	cob-report-2017-18	PDF p. 268 (printed 247)	4 of 5
Budget, total (recurrent + development) [1,2,3]	8.44 KSh billion	FY 2018/19	cob-report-2018-19	PDF p. 269 (printed 246)	4 of 5
Budget, total (recurrent + development) [6,2,3]	9,223.35 KSh million	FY 2019/20	siaya-brop-2019-20	PDF p. 11	3 of 5

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INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Budget, total (recurrent + development) [1,2,3]	8,881.77 KSh million DISPUTED	FY 2019/20	siaya-brop-2019-20	PDF p. 11	3 of 5
Budget, total (recurrent + development) [1,7,3]	8,106.98 KSh million DISPUTED	FY 2019/20	senate-cpac-2019-20	PDF p. 517	3 of 5
Budget, total (recurrent + development) [4,2,3]	8.22 KSh billion	FY 2020/21	cob-report-2020-21	PDF p. 372	4 of 5
Budget, total (recurrent + development) [4,2,3]	8.97 KSh billion	FY 2021/22	cob-report-2021-22	PDF p. 407 (printed 383)	3 of 5
Budget, total (recurrent + development) [4,2,5]	8,970.29 KSh million	FY 2021/22	cob-report-2021-22	PDF p. 31 (printed 7)	3 of 5
Budget, total (recurrent + development) [4,2,3]	8.6 KSh billion	FY 2022/23	cob-report-2022-23	PDF p. 575 (printed 549)	3 of 5
Budget, total (recurrent + development) [4,2,5]	8,602.86 KSh million	FY 2022/23	cob-report-2022-23	PDF p. 34 (printed 8)	3 of 5
Budget, total (recurrent + development) [4,2,3]	9.76 KSh billion DISPUTED	FY 2023/24	cob-report-2023-24	PDF p. 510 (printed 487)	3 of 5
Budget, total (recurrent + development) [4,2,5]	9,761.12 KSh million DISPUTED	FY 2023/24	cob-report-2023-24	PDF p. 30 (printed 7)	3 of 5
Budget, total (recurrent + development) [4,2,3]	10,542.130283 KSh million DISPUTED	FY 2023/24	GOV-02-FY2023-24-Q4	PDF p. 2	4 of 5
Budget, total (recurrent + development) [4,2,3]	9,761.123387 KSh million DISPUTED	FY 2023/24	GOV-02-FY2023-24-Q4	PDF p. 6	4 of 5
Budget, total (recurrent + development) [4,2,3]	10.94 KSh billion	FY 2024/25	cob-report-2024-25	PDF p. 474 (printed 431)	4 of 5
Budget, total (recurrent + development) [4,2,5]	10,948.13 KSh million	FY 2024/25	cob-report-2024-25	PDF p. 52 (printed 9)	3 of 5
Budget, total (recurrent + development) [4,2,3]	10,948.133478 KSh million	FY 2024/25	GOV-02-FY2024-25-Q4	PDF p. 2	4 of 5
Budget, total (recurrent + development) [4,2,3]	10,948.133478 KSh million	FY 2024/25	GOV-03	PDF p. 12	4 of 5
Budget, total (recurrent + development) [6,2,5]	12,790 KSh million	FY 2025/26	cob-q1-2025-26	PDF p. 525 (printed 479)	3 of 5
Budget, total (recurrent + development) [6,2,3]	12,790 KSh million	FY 2025/26	GOV-02-FY2025-26-Q1	PDF p. 2	3 of 5
Budget, total (recurrent + development) [1,2,3]	13,377.987507 KSh million	FY 2025/26	GOV-02-FY2025-26-Q4	PDF p. 3	4 of 5
Budget, total (recurrent + development) [1,2,8]	13.38 KSh billion	FY 2025/26	cob-report-2025-26	PDF p. 41	3 of 5

1. Budget version: supplementary.
2. Scope: county government (executive and assembly).
3. Read: text.
4. Budget version: not stated.
5. Read: ocr-rapidocr.
6. Budget version: original.
7. Scope: county executive.
8. Read: ocr-tesseract.

Budget, recurrent: every source value held

INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Budget, recurrent [1,2]	3.43 KSh billion	FY 2014/15	cob-report-2014–15	PDF p. 248	4 of 5
Budget, recurrent [3,4]	3.72 KSh billion	FY 2015/16	cob-report-2015–16	PDF p. 275 (printed 253)	3 of 5
Budget, recurrent [1,2]	3.92 KSh billion	FY 2016/17	cob-report-2016–17	PDF p. 275 (printed 253)	4 of 5
Budget, recurrent [1,2]	4.3 KSh billion	FY 2017/18	cob-report-2017–18	PDF p. 268 (printed 247)	4 of 5
Budget, recurrent [1,2]	4.71 KSh billion	FY 2018/19	cob-report-2018–19	PDF p. 269 (printed 246)	4 of 5
Budget, recurrent [1,2]	4,899.616267 KSh million	FY 2019/20	siaya-brop-2019–20	PDF p. 20	4 of 5
Budget, recurrent [3,2]	4.84 KSh billion	FY 2020/21	cob-report-2020–21	PDF p. 372	4 of 5
Budget, recurrent [3,2]	5.62 KSh billion	FY 2021/22	cob-report-2021–22	PDF p. 407 (printed 383)	3 of 5
Budget, recurrent [3,4]	5,624.76 KSh million	FY 2021/22	cob-report-2021–22	PDF p. 31 (printed 7)	3 of 5
Budget, recurrent [3,2]	5.78 KSh billion	FY 2022/23	cob-report-2022–23	PDF p. 575 (printed 549)	3 of 5
Budget, recurrent [3,4]	5,775.87 KSh million	FY 2022/23	cob-report-2022–23	PDF p. 34 (printed 8)	3 of 5
Budget, recurrent [3,4]	5.91 KSh billion	FY 2023/24	cob-report-2023–24	PDF p. 510 (printed 487)	3 of 5
Budget, recurrent [3,4]	5,909.25 KSh million	FY 2023/24	cob-report-2023–24	PDF p. 30 (printed 7)	3 of 5
Budget, recurrent [3,2]	5,909.247164 KSh million	FY 2023/24	GOV-02-FY2023-24-Q4	PDF p. 6	4 of 5
Budget, recurrent [3,4]	6.07 KSh billion	FY 2024/25	cob-report-2024–25	PDF p. 474 (printed 431)	4 of 5
Budget, recurrent [3,4]	6,073.31 KSh million	FY 2024/25	cob-report-2024–25	PDF p. 52 (printed 9)	3 of 5
Budget, recurrent [3,2]	6,073.307294 KSh million	FY 2024/25	GOV-03	PDF p. 19	4 of 5
Budget, recurrent [5,2]	6,970 KSh million	FY 2025/26	GOV-02-FY2025-26-Q1	PDF p. 2	3 of 5
Budget, recurrent [1,2]	7,350 KSh million	FY 2025/26	GOV-02-FY2025-26-Q4	PDF p. 2	3 of 5
Budget, recurrent [1,6]	7.35 KSh billion	FY 2025/26	cob-report-2025–26	PDF p. 41	3 of 5

Every row: Scope: county government (executive and assembly).

1. Budget version: supplementary.
2. Read: text.
3. Budget version: not stated.
4. Read: ocr-rapidocr.
5. Budget version: original.
6. Read: ocr-tesseract.

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Budget, development: every source value held

INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Budget, development [1,2]	2.45 KSh billion	FY 2014/15	cob-report-2014-15	PDF p. 248	4 of 5
Budget, development [3,4]	3.22 KSh billion	FY 2015/16	cob-report-2015-16	PDF p. 275 (printed 253)	3 of 5
Budget, development [1,2]	3.15 KSh billion	FY 2016/17	cob-report-2016-17	PDF p. 275 (printed 253)	4 of 5
Budget, development [1,2]	2.55 KSh billion	FY 2017/18	cob-report-2017-18	PDF p. 268 (printed 247)	4 of 5
Budget, development [1,2]	3.74 KSh billion	FY 2018/19	cob-report-2018-19	PDF p. 269 (printed 246)	4 of 5
Budget, development [1,2]	3,982.157657 KSh million	FY 2019/20	siaya-brop-2019-20	PDF p. 20	4 of 5
Budget, development [3,2]	3.38 KSh billion	FY 2020/21	cob-report-2020-21	PDF p. 372	4 of 5
Budget, development [3,2]	3.35 KSh billion	FY 2021/22	cob-report-2021-22	PDF p. 407 (printed 383)	3 of 5
Budget, development [3,4]	3,345.54 KSh million	FY 2021/22	cob-report-2021-22	PDF p. 31 (printed 7)	3 of 5
Budget, development [3,2]	2.83 KSh billion	FY 2022/23	cob-report-2022-23	PDF p. 575 (printed 549)	3 of 5
Budget, development [3,4]	2,827 KSh million	FY 2022/23	cob-report-2022-23	PDF p. 34 (printed 8)	3 of 5
Budget, development [3,2]	3.85 KSh billion	FY 2023/24	cob-report-2023-24	PDF p. 510 (printed 487)	3 of 5
Budget, development [3,4]	3,851.88 KSh million	FY 2023/24	cob-report-2023-24	PDF p. 30 (printed 7)	3 of 5
Budget, development [3,2]	3,851.876224 KSh million	FY 2023/24	GOV-02-FY2023-24-Q4	PDF p. 6	4 of 5
Budget, development [3,2]	4.87 KSh billion	FY 2024/25	cob-report-2024-25	PDF p. 474 (printed 431)	4 of 5
Budget, development [3,4]	4,874.83 KSh million	FY 2024/25	cob-report-2024-25	PDF p. 52 (printed 9)	3 of 5
Budget, development [3,2]	4,874.826184 KSh million	FY 2024/25	GOV-03	PDF p. 19	4 of 5
Budget, development [5,2]	5,820 KSh million	FY 2025/26	GOV-02-FY2025-26-Q1	PDF p. 2	3 of 5
Budget, development [1,2]	6,030 KSh million	FY 2025/26	GOV-02-FY2025-26-Q4	PDF p. 2	3 of 5
Budget, development [1,6]	6.03 KSh billion	FY 2025/26	cob-report-2025-26	PDF p. 41	3 of 5

Every row: Scope: county government (executive and assembly).

1. Budget version: supplementary.
2. Read: text.
3. Budget version: not stated.
4. Read: ocr-rapidocr.

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5. Budget version: original.
6. Read: ocr-tesseract.

Expenditure, total: every source value held

INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Expenditure, total [1,2]	2.5 KSh billion	FY 2013/14	cob-report-2014–15	PDF p. 249	4 of 5
Expenditure, total [1,2]	4.17 KSh billion	FY 2014/15	cob-report-2014–15	PDF p. 249	4 of 5
Expenditure, total [1,3]	4.93 KSh billion	FY 2015/16	cob-report-2015–16	PDF p. 277 (printed 255)	3 of 5
Expenditure, total [1,2]	5.63 KSh billion	FY 2016/17	cob-report-2016–17	PDF p. 276 (printed 254)	4 of 5
Expenditure, total [1,2]	4.11 KSh billion	FY 2017/18	cob-report-2017–18	PDF p. 270 (printed 249)	4 of 5
Expenditure, total [1,2]	5.7 KSh billion	FY 2018/19	cob-report-2018–19	PDF p. 271 (printed 248)	4 of 5
Expenditure, total [1,2]	6,814.85 KSh million	FY 2019/20	siaya-brop-2019–20	PDF p. 20	3 of 5
Expenditure, total [1,2]	6.95 KSh billion	FY 2020/21	cob-report-2020–21	PDF p. 374	4 of 5
Expenditure, total [1,2]	7.11 KSh billion	FY 2021/22	cob-report-2021–22	PDF p. 409 (printed 385)	3 of 5
Expenditure, total [1,3]	7,107.96 KSh million	FY 2021/22	cob-report-2021–22	PDF p. 31 (printed 7)	3 of 5
Expenditure, total [1,2]	6.8 KSh billion	FY 2022/23	cob-report-2022–23	PDF p. 578 (printed 552)	3 of 5
Expenditure, total [1,3]	6,799.27 KSh million	FY 2022/23	cob-report-2022–23	PDF p. 34 (printed 8)	3 of 5
Expenditure, total [1,2]	7.63 KSh billion DISPUTED	FY 2023/24	cob-report-2023–24	PDF p. 513 (printed 490)	3 of 5
Expenditure, total [1,3]	7,625.87 KSh million DISPUTED	FY 2023/24	cob-report-2023–24	PDF p. 30 (printed 7)	3 of 5
Expenditure, total [1,2]	8,402.772359 KSh million DISPUTED	FY 2023/24	GOV-02-FY2023-24-Q4	PDF p. 6	4 of 5
Expenditure, total [1,2]	7.75 KSh billion DISPUTED	FY 2024/25	cob-report-2024–25	PDF p. 478 (printed 435)	4 of 5
Expenditure, total [1,3]	7,748.65 KSh million DISPUTED	FY 2024/25	cob-report-2024–25	PDF p. 52 (printed 9)	3 of 5
Expenditure, total [1,2]	8,939.548649 KSh million DISPUTED	FY 2024/25	GOV-03	PDF p. 19	4 of 5
Expenditure, total [4,2]	6,820.231145 KSh million DISPUTED	FY 2024/25	GOV-02-FY2024-25-Q4	PDF p. 7	4 of 5
Expenditure, total [1,2]	7,180 KSh million DISPUTED	FY 2025/26	GOV-02-FY2025-26-Q4	PDF p. 6	3 of 5

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INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Expenditure, total [1,5]	7.5 KSh billion DISPUTED	FY 2025/26	cob-report-2025-26	PDF p. 43	3 of 5
Expenditure, total [1,2]	9,605.521599 KSh million DISPUTED	FY 2025/26	siaya-cbrop-2025-26	PDF p. 21	4 of 5

1. Scope: county government (executive and assembly).
2. Read: text.
3. Read: ocr-rapidocr.
4. Scope: not stated (the chapter says Executive and Assembly; the quarterly lines say County Executive only).
5. Read: ocr-tesseract.

Expenditure, recurrent: every source value held

INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Expenditure, recurrent [1,2]	2.7 KSh billion	FY 2014/15	cob-report-2014-15	PDF p. 249	4 of 5
Expenditure, recurrent [1,3]	3.1 KSh billion	FY 2015/16	cob-report-2015-16	PDF p. 278 (printed 256)	3 of 5
Expenditure, recurrent [1,2]	3.65 KSh billion	FY 2016/17	cob-report-2016-17	PDF p. 277 (printed 255)	4 of 5
Expenditure, recurrent [1,2]	3.33 KSh billion	FY 2017/18	cob-report-2017-18	PDF p. 270 (printed 249)	4 of 5
Expenditure, recurrent [1,2]	4.53 KSh billion	FY 2018/19	cob-report-2018-19	PDF p. 271 (printed 248)	4 of 5
Expenditure, recurrent [1,2]	4,659.84 KSh million	FY 2019/20	siaya-brop-2019-20	PDF p. 20	3 of 5
Expenditure, recurrent [1,2]	4.71 KSh billion	FY 2020/21	cob-report-2020-21	PDF p. 374	4 of 5
Expenditure, recurrent [1,2]	5.23 KSh billion	FY 2021/22	cob-report-2021-22	PDF p. 409 (printed 385)	3 of 5
Expenditure, recurrent [1,3]	5,228.21 KSh million	FY 2021/22	cob-report-2021-22	PDF p. 31 (printed 7)	3 of 5
Expenditure, recurrent [1,2]	5.28 KSh billion	FY 2022/23	cob-report-2022-23	PDF p. 578 (printed 552)	3 of 5
Expenditure, recurrent [1,3]	5,279 KSh million	FY 2022/23	cob-report-2022-23	PDF p. 34 (printed 8)	3 of 5
Expenditure, recurrent [1,3]	5.14 KSh billion DISPUTED	FY 2023/24	cob-report-2023-24	PDF p. 513 (printed 490)	3 of 5
Expenditure, recurrent [1,3]	5,138.67 KSh million DISPUTED	FY 2023/24	cob-report-2023-24	PDF p. 30 (printed 7)	3 of 5
Expenditure, recurrent [1,2]	5,712.964967 KSh million DISPUTED	FY 2023/24	GOV-02-FY2023-24-Q4	PDF p. 6	4 of 5
Expenditure, recurrent [1,3]	4.99 KSh billion DISPUTED	FY 2024/25	cob-report-2024-25	PDF p. 478 (printed 435)	4 of 5
Expenditure, recurrent [1,3]	4,991.98 KSh million DISPUTED	FY 2024/25	cob-report-2024-25	PDF p. 52 (printed 9)	3 of 5
Expenditure, recurrent [1,2]	6,176.645261 KSh million DISPUTED	FY 2024/25	GOV-03	PDF p. 19	4 of 5

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INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Expenditure, recurrent [4,2]	4,216.985254 KSh million DISPUTED	FY 2024/25	GOV-02-FY2024-25-Q4	PDF p. 7	4 of 5
Expenditure, recurrent [1,2]	5,910 KSh million	FY 2025/26	GOV-02-FY2025-26-Q4	PDF p. 6	3 of 5
Expenditure, recurrent [1,5]	5.91 KSh billion	FY 2025/26	cob-report-2025-26	PDF p. 43	3 of 5

1. Scope: county government (executive and assembly).
2. Read: text.
3. Read: ocr-rapidocr.
4. Scope: not stated (the chapter says Executive and Assembly; the quarterly lines say County Executive only).
5. Read: ocr-tesseract.

Expenditure, development: every source value held

INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Expenditure, development [1,2]	1.47 KSh billion	FY 2014/15	cob-report-2014-15	PDF p. 249	4 of 5
Expenditure, development [1,3]	1.84 KSh billion	FY 2015/16	cob-report-2015-16	PDF p. 278 (printed 256)	3 of 5
Expenditure, development [1,2]	1.98 KSh billion	FY 2016/17	cob-report-2016-17	PDF p. 276 (printed 254)	4 of 5
Expenditure, development [1,2]	0.78 KSh billion	FY 2017/18	cob-report-2017-18	PDF p. 270 (printed 249)	4 of 5
Expenditure, development [1,2]	1.18 KSh billion	FY 2018/19	cob-report-2018-19	PDF p. 271 (printed 248)	4 of 5
Expenditure, development [1,2]	2,155.01 KSh million DISPUTED	FY 2019/20	siaya-brop-2019-20	PDF p. 20	3 of 5
Expenditure, development [1,2]	2.12 KSh billion DISPUTED	FY 2019/20	cob-report-2020-21	PDF p. 376	3 of 5
Expenditure, development [1,2]	2.25 KSh billion	FY 2020/21	cob-report-2020-21	PDF p. 374	4 of 5
Expenditure, development [1,2]	1.88 KSh billion	FY 2021/22	cob-report-2021-22	PDF p. 411 (printed 387)	3 of 5
Expenditure, development [1,3]	1,879.75 KSh million	FY 2021/22	cob-report-2021-22	PDF p. 31 (printed 7)	3 of 5
Expenditure, development [1,3]	1.52 KSh billion	FY 2022/23	cob-report-2022-23	PDF p. 578 (printed 552)	3 of 5
Expenditure, development [1,3]	1,520.28 KSh million	FY 2022/23	cob-report-2022-23	PDF p. 34 (printed 8)	3 of 5
Expenditure, development [1,2]	2.49 KSh billion DISPUTED	FY 2023/24	cob-report-2023-24	PDF p. 513 (printed 490)	3 of 5
Expenditure, development [1,3]	2,487.2 KSh million DISPUTED	FY 2023/24	cob-report-2023-24	PDF p. 30 (printed 7)	3 of 5
Expenditure, development [1,2]	2,689.807392 KSh million DISPUTED	FY 2023/24	GOV-02-FY2023-24-Q4	PDF p. 6	4 of 5
Expenditure, development [1,2]	2.76 KSh billion DISPUTED	FY 2024/25	cob-report-2024-25	PDF p. 478 (printed 435)	4 of 5

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INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Expenditure, development [1,3]	2,756.67 KSh million DISPUTED	FY 2024/25	cob-report-2024-25	PDF p. 52 (printed 9)	3 of 5
Expenditure, development [1,2]	2,762.903388 KSh million DISPUTED	FY 2024/25	GOV-03	PDF p. 19	4 of 5
Expenditure, development [1,2]	2,674.325435 KSh million DISPUTED	FY 2024/25	GOV-03	PDF p. 22	3 of 5
Expenditure, development [4,2]	2,603.246891 KSh million DISPUTED	FY 2024/25	GOV-02-FY2024-25-Q4	PDF p. 7	4 of 5
Expenditure, development [1,2]	1,600 KSh million DISPUTED	FY 2025/26	GOV-02-FY2025-26-Q4	PDF p. 6	3 of 5
Expenditure, development [1,5]	1.6 KSh billion DISPUTED	FY 2025/26	cob-report-2025-26	PDF p. 43	3 of 5
Expenditure, development [1,2]	2,781.583267 KSh million DISPUTED	FY 2025/26	siaya-cbrop-2025-26	PDF p. 21	4 of 5

1. Scope: county government (executive and assembly).
2. Read: text.
3. Read: ocr-rapidocr.
4. Scope: not stated (the chapter says Executive and Assembly; the quarterly lines say County Executive only).
5. Read: ocr-tesseract.

Wage bill (compensation of employees / personnel emoluments spent): every source value held

INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Wage bill (compensation of employees / personnel emoluments spent) [1]	1,610 KSh million	FY 2014/15	cob-report-2014-15	PDF p. 249	3 of 5
Wage bill (compensation of employees / personnel emoluments spent) [2]	1,680 KSh million	FY 2015/16	cob-report-2015-16	PDF p. 278 (printed 256)	3 of 5
Wage bill (compensation of employees / personnel emoluments spent) [1]	2,310 KSh million DISPUTED	FY 2016/17	cob-report-2016-17	PDF p. 277 (printed 255)	3 of 5
Wage bill (compensation of employees / personnel emoluments spent) [1]	2,400 KSh million DISPUTED	FY 2016/17	cob-report-2017-18	PDF p. 274 (printed 253)	3 of 5
Wage bill (compensation of employees / personnel emoluments spent) [1]	2,400 KSh million DISPUTED	FY 2017/18	cob-report-2017-18	PDF p. 271 (printed 250)	3 of 5
Wage bill (compensation of employees / personnel emoluments spent) [1]	2,400 KSh million DISPUTED	FY 2017/18	cob-report-2018-19	PDF p. 272 (printed 249)	3 of 5
Wage bill (compensation of employees / personnel emoluments spent) [1]	2,310 KSh million DISPUTED	FY 2017/18	cob-report-2017-18	PDF p. 274 (printed 253)	3 of 5
Wage bill (compensation of employees / personnel emoluments spent) [1]	2,400 KSh million DISPUTED	FY 2017/18	cob-report-2018-19	PDF p. 274 (printed 251)	3 of 5
Wage bill (compensation of employees / personnel emoluments spent) [1]	2,750 KSh million	FY 2018/19	cob-report-2018-19	PDF p. 272 (printed 249)	3 of 5
Wage bill (compensation of employees / personnel emoluments spent) [1]	2,740 KSh million	FY 2018/19	cob-report-2018-19	PDF p. 274 (printed 251)	3 of 5
Wage bill (compensation of employees / personnel emoluments spent) [1]	2,808.812405 KSh million	FY 2019/20	siaya-brop-2019-20	PDF p. 20	4 of 5
Wage bill (compensation of employees / personnel emoluments spent) [2]	2,580 KSh million	FY 2020/21	cob-report-2020-21	PDF p. 374	3 of 5

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INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Wage bill (compensation of employees / personnel emoluments spent) [2]	3,110 KSh million DISPUTED	FY 2021/22	cob-report-2021-22	PDF p. 410 (printed 386)	3 of 5
Wage bill (compensation of employees / personnel emoluments spent) [2]	2,790 KSh million DISPUTED	FY 2021/22	cob-report-2022-23	PDF p. 578 (printed 552)	3 of 5
Wage bill (compensation of employees / personnel emoluments spent) [2]	3,000 KSh million	FY 2022/23	cob-report-2022-23	PDF p. 578 (printed 552)	3 of 5
Wage bill (compensation of employees / personnel emoluments spent) [2]	3,000 KSh million	FY 2022/23	cob-report-2023-24	PDF p. 513 (printed 490)	3 of 5
Wage bill (compensation of employees / personnel emoluments spent) [2]	3,190 KSh million	FY 2023/24	cob-report-2023-24	PDF p. 513 (printed 490)	3 of 5
Wage bill (compensation of employees / personnel emoluments spent) [2]	3,190 KSh million	FY 2023/24	cob-report-2024-25	PDF p. 479 (printed 436)	3 of 5
Wage bill (compensation of employees / personnel emoluments spent) [1]	3,203.588706 KSh million	FY 2023/24	GOV-02-FY2023-24-Q4	PDF p. 6	4 of 5
Wage bill (compensation of employees / personnel emoluments spent) [2]	2,990 KSh million DISPUTED	FY 2024/25	cob-report-2024-25	PDF p. 479 (printed 436)	3 of 5
Wage bill (compensation of employees / personnel emoluments spent) [1]	3,402.983007 KSh million DISPUTED	FY 2024/25	GOV-03	PDF p. 19	4 of 5
Wage bill (compensation of employees / personnel emoluments spent) [1]	3,340 KSh million DISPUTED	FY 2024/25	GOV-02-FY2025-26-Q4	PDF p. 7	3 of 5
Wage bill (compensation of employees / personnel emoluments spent) [1]	4,440 KSh million DISPUTED	FY 2025/26	GOV-02-FY2025-26-Q4	PDF p. 7	3 of 5
Wage bill (compensation of employees / personnel emoluments spent) [2]	4,435.93 KSh million DISPUTED	FY 2025/26	cob-report-2025-26	PDF p. 43	3 of 5
Wage bill (compensation of employees / personnel emoluments spent) [1]	4,188.772519 KSh million DISPUTED	FY 2025/26	siaya-cbrop-2025-26	PDF p. 21	4 of 5

Every row: Scope: county government (executive and assembly).

1. Read: text.
2. Read: ocr-tesseract.

> **Interpretation (Takwimu editorial, not a finding)**
>
> Budget values differ between the Controller of Budget, county documents and the Senate because they use different budget versions and scopes. The version is shown on each row.

3. Share of budget spent (absorption rate)

Canonical topic page: Siaya fiscal analysis (share of budget spent, pending bills, real per-capita spending) (takwimu.netlify.app/counties/siaya/analysis/).

Findings

Share of budget spent (absorption rate), calculated by Takwimu from one document and one budget version

INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Share of budget spent (absorption rate), development, FY 2014/15 (cob-report-2014-15) [1]	60 % of budget	FY 2014/15	cob-report-2014-15	PDF p. 249	4 of 5
Share of budget spent (absorption rate), recurrent, FY 2014/15 (cob-report-2014-15) [2]	78.72 % of budget	FY 2014/15	cob-report-2014-15	PDF p. 249	4 of 5

INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Share of budget spent (absorption rate), total, FY 2014/15 (cob-report-2014-15) [3]	70.8 % of budget	FY 2014/15	cob-report-2014-15	PDF p. 249	4 of 5
Share of budget spent (absorption rate), development, FY 2015/16 (cob-report-2015-16) [1]	57.14 % of budget	FY 2015/16	cob-report-2015-16	PDF p. 278 (printed 256)	3 of 5
Share of budget spent (absorption rate), recurrent, FY 2015/16 (cob-report-2015-16) [2]	83.33 % of budget	FY 2015/16	cob-report-2015-16	PDF p. 278 (printed 256)	3 of 5
Share of budget spent (absorption rate), total, FY 2015/16 (cob-report-2015-16) [3]	70.94 % of budget	FY 2015/16	cob-report-2015-16	PDF p. 277 (printed 255)	3 of 5
Share of budget spent (absorption rate), development, FY 2016/17 (cob-report-2016-17) [1]	62.86 % of budget	FY 2016/17	cob-report-2016-17	PDF p. 276 (printed 254)	4 of 5
Share of budget spent (absorption rate), recurrent, FY 2016/17 (cob-report-2016-17) [2]	93.11 % of budget	FY 2016/17	cob-report-2016-17	PDF p. 277 (printed 255)	4 of 5
Share of budget spent (absorption rate), total, FY 2016/17 (cob-report-2016-17) [3]	79.63 % of budget	FY 2016/17	cob-report-2016-17	PDF p. 276 (printed 254)	4 of 5
Share of budget spent (absorption rate), development, FY 2017/18 (cob-report-2017-18) [1]	30.59 % of budget	FY 2017/18	cob-report-2017-18	PDF p. 270 (printed 249)	4 of 5
Share of budget spent (absorption rate), recurrent, FY 2017/18 (cob-report-2017-18) [2]	77.44 % of budget	FY 2017/18	cob-report-2017-18	PDF p. 270 (printed 249)	4 of 5
Share of budget spent (absorption rate), total, FY 2017/18 (cob-report-2017-18) [3]	60 % of budget	FY 2017/18	cob-report-2017-18	PDF p. 270 (printed 249)	4 of 5
Share of budget spent (absorption rate), development, FY 2018/19 (cob-report-2018-19) [1]	31.55 % of budget	FY 2018/19	cob-report-2018-19	PDF p. 271 (printed 248)	4 of 5
Share of budget spent (absorption rate), recurrent, FY 2018/19 (cob-report-2018-19) [2]	96.18 % of budget	FY 2018/19	cob-report-2018-19	PDF p. 271 (printed 248)	4 of 5
Share of budget spent (absorption rate), total, FY 2018/19 (cob-report-2018-19) [3]	67.54 % of budget	FY 2018/19	cob-report-2018-19	PDF p. 271 (printed 248)	4 of 5
Share of budget spent (absorption rate), development, FY 2019/20 (siaya-brop-2019-20) [1]	54.12 % of budget	FY 2019/20	siaya-brop-2019-20	PDF p. 20	3 of 5
Share of budget spent (absorption rate), recurrent, FY 2019/20 (siaya-brop-2019-20) [2]	95.11 % of budget	FY 2019/20	siaya-brop-2019-20	PDF p. 20	3 of 5
Share of budget spent (absorption rate), total, FY 2019/20 (siaya-brop-2019-20, original budget) [3]	73.89 % of budget	FY 2019/20	siaya-brop-2019-20	PDF p. 20	3 of 5
Share of budget spent (absorption rate), total, FY 2019/20 (siaya-brop-2019-20, supplementary budget) [3]	76.73 % of budget	FY 2019/20	siaya-brop-2019-20	PDF p. 20	3 of 5
Share of budget spent (absorption rate), development, FY 2020/21 (cob-report-2020-21) [1]	66.57 % of budget	FY 2020/21	cob-report-2020-21	PDF p. 374	4 of 5
Share of budget spent (absorption rate), recurrent, FY 2020/21 (cob-report-2020-21) [2]	97.31 % of budget	FY 2020/21	cob-report-2020-21	PDF p. 374	4 of 5
Share of budget spent (absorption rate), total, FY 2020/21 (cob-report-2020-21) [3]	84.55 % of budget	FY 2020/21	cob-report-2020-21	PDF p. 374	4 of 5
Share of budget spent (absorption rate), development, FY 2021/22 (cob-report-2021-22) [1]	56.19 % of budget	FY 2021/22	cob-report-2021-22	PDF p. 31 (printed 7)	3 of 5

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INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Share of budget spent (absorption rate), recurrent, FY 2021/22 (cob-report-2021-22)[2]	92.95 % of budget	FY 2021/22	cob-report-2021-22	PDF p. 31 (printed 7)	3 of 5
Share of budget spent (absorption rate), total, FY 2021/22 (cob-report-2021-22)[3]	79.24 % of budget	FY 2021/22	cob-report-2021-22	PDF p. 31 (printed 7)	3 of 5
Share of budget spent (absorption rate), development, FY 2022/23 (cob-report-2022-23)[1]	53.78 % of budget	FY 2022/23	cob-report-2022-23	PDF p. 34 (printed 8)	3 of 5
Share of budget spent (absorption rate), recurrent, FY 2022/23 (cob-report-2022-23)[2]	91.4 % of budget	FY 2022/23	cob-report-2022-23	PDF p. 34 (printed 8)	3 of 5
Share of budget spent (absorption rate), total, FY 2022/23 (cob-report-2022-23)[3]	79.03 % of budget	FY 2022/23	cob-report-2022-23	PDF p. 34 (printed 8)	3 of 5
Share of budget spent (absorption rate), development, FY 2023/24 (cob-report-2023-24)[1]	64.57 % of budget	FY 2023/24	cob-report-2023-24	PDF p. 30 (printed 7)	3 of 5
Share of budget spent (absorption rate), recurrent, FY 2023/24 (cob-report-2023-24)[2]	86.96 % of budget	FY 2023/24	cob-report-2023-24	PDF p. 30 (printed 7)	3 of 5
Share of budget spent (absorption rate), total, FY 2023/24 (cob-report-2023-24)[3]	78.12 % of budget	FY 2023/24	cob-report-2023-24	PDF p. 30 (printed 7)	3 of 5
Share of budget spent (absorption rate), development, FY 2023/24 (GOV-02-FY2023-24-Q4)[1]	69.83 % of budget	FY 2023/24	GOV-02-FY2023-24-Q4	PDF p. 6	4 of 5
Share of budget spent (absorption rate), recurrent, FY 2023/24 (GOV-02-FY2023-24-Q4)[2]	96.68 % of budget	FY 2023/24	GOV-02-FY2023-24-Q4	PDF p. 6	4 of 5
Share of budget spent (absorption rate), total, FY 2023/24 (GOV-02-FY2023-24-Q4)[3]	86.08 % of budget	FY 2023/24	GOV-02-FY2023-24-Q4	PDF p. 6	4 of 5
Share of budget spent (absorption rate), development, FY 2024/25 (cob-report-2024-25)[1]	56.55 % of budget	FY 2024/25	cob-report-2024-25	PDF p. 52 (printed 9)	3 of 5
Share of budget spent (absorption rate), recurrent, FY 2024/25 (cob-report-2024-25)[2]	82.2 % of budget	FY 2024/25	cob-report-2024-25	PDF p. 52 (printed 9)	3 of 5
Share of budget spent (absorption rate), total, FY 2024/25 (cob-report-2024-25)[3]	70.78 % of budget	FY 2024/25	cob-report-2024-25	PDF p. 52 (printed 9)	3 of 5
Share of budget spent (absorption rate), development, FY 2024/25 (GOV-03)[1]	56.68 % of budget	FY 2024/25	GOV-03	PDF p. 19	4 of 5
Share of budget spent (absorption rate), recurrent, FY 2024/25 (GOV-03)[2]	101.7 % of budget	FY 2024/25	GOV-03	PDF p. 19	4 of 5
Share of budget spent (absorption rate), total, FY 2024/25 (GOV-03)[3]	81.65 % of budget	FY 2024/25	GOV-03	PDF p. 19	4 of 5
Share of budget spent (absorption rate), development, FY 2025/26 (cob-report-2025-26)[1]	26.53 % of budget	FY 2025/26	cob-report-2025-26	PDF p. 43	3 of 5
Share of budget spent (absorption rate), recurrent, FY 2025/26 (cob-report-2025-26)[2]	80.41 % of budget	FY 2025/26	cob-report-2025-26	PDF p. 43	3 of 5
Share of budget spent (absorption rate), total, FY 2025/26 (cob-report-2025-26)[3]	56.05 % of budget	FY 2025/26	cob-report-2025-26	PDF p. 43	3 of 5
Share of budget spent (absorption rate), development, FY 2025/26 (GOV-02-FY2025-26-Q4)[1]	26.53 % of budget	FY 2025/26	GOV-02-FY2025-26-Q4	PDF p. 6	3 of 5

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INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Share of budget spent (absorption rate), recurrent, FY 2025/26 (GOV-02-FY2025-26-Q4) [2]	80.41 % of budget	FY 2025/26	GOV-02-FY2025-26-Q4	PDF p. 6	3 of 5
Share of budget spent (absorption rate), total, FY 2025/26 (GOV-02-FY2025-26-Q4) [3]	53.67 % of budget	FY 2025/26	GOV-02-FY2025-26-Q4	PDF p. 6	3 of 5

Every row: Calculated by Takwimu Kenya from published figures; Confidence: the lowest of its inputs.

1. Formula: Development expenditure divided by the development budget of the same version, times 100, both from the same document.
2. Formula: Recurrent expenditure divided by the recurrent budget of the same version, times 100, both from the same document.
3. Formula: Total expenditure divided by the total budget of the same version, times 100, both from the same document.

Interpretation (Takwimu editorial, not a finding)

The share of the development budget spent is consistently lower than the share of the recurrent budget spent in the documents held.

4. Wage bill beside the 35 per cent ceiling

Canonical topic pages: Siaya fiscal analysis (share of budget spent, pending bills, real per-capita spending) (takwimu.netlify.app/counties/siaya/analysis/); Siaya audits (takwimu.netlify.app/counties/siaya/audits/).

Findings

Wage bill as a share of total revenue, per cent (Takwimu calculation from the Controller of Budget report for each year)

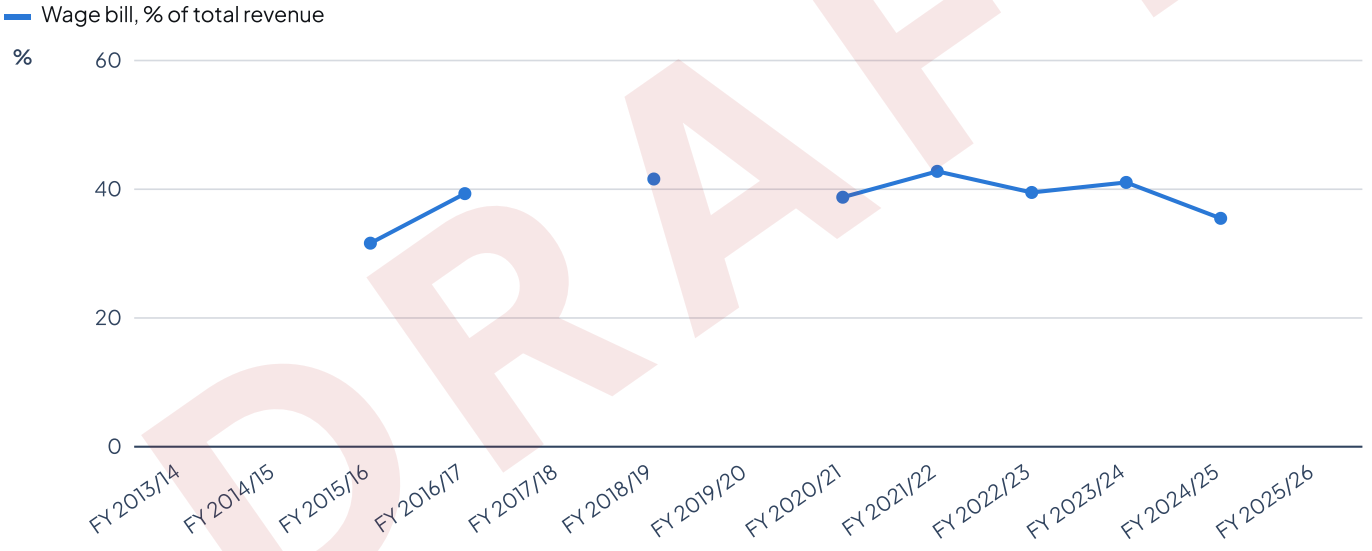


Table for the chart: Wage bill as a share of total revenue, per cent (Takwimu calculation from the Controller of Budget report for each year)

INDICATOR	VALUE	PERIOD	SOURCE	PAGE
Wage bill, % of total revenue, FY 2015/16	31.62%	FY 2015/16	cob-report-2015-16	PDF p. 278 (printed 256)
Wage bill, % of total revenue, FY 2016/17	39.32%	FY 2016/17	cob-report-2016-17	PDF p. 277 (printed 255)
Wage bill, % of total revenue, FY 2018/19	41.59%	FY 2018/19	cob-report-2018-19	PDF p. 272 (printed 249)
Wage bill, % of total revenue, FY 2020/21	38.76%	FY 2020/21	cob-report-2020-21	PDF p. 374

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INDICATOR	VALUE	PERIOD	SOURCE	PAGE
Wage bill, % of total revenue, FY 2021/22	42.78%	FY 2021/22	cob-report-2021–22	PDF p. 410 (printed 386)
Wage bill, % of total revenue, FY 2022/23	39.5%	FY 2022/23	cob-report-2022–23	PDF p. 578 (printed 552)
Wage bill, % of total revenue, FY 2023/24	41.06%	FY 2023/24	cob-report-2023–24	PDF p. 513 (printed 490)
Wage bill, % of total revenue, FY 2024/25	35.48%	FY 2024/25	cob-report-2024–25	PDF p. 479 (printed 436)

Every row: confidence 3 of 5; Calculated by Takwimu Kenya from published figures; Formula: Wage bill (compensation of employees) divided by total revenue received (equitable share + conditional grants or additional allocations + own-source revenue), times 100. All from the Controller of Budget's report for the year; Reference: 35 per cent ceiling. Public Finance Management (County Governments) Regulations, 2015, regulation 25(1)(b): expenditure on wages and benefits not to exceed 35 per cent of the county government's total revenue. Ceiling as quoted by the Commission on Revenue Allocation (April 2016, source CRA-SENATE-CEILINGS-2016–17); the gazetted regulations are not held. The Act (s. 107(2)(c), LAW-PFM-ACT-2012) leaves the percentage to regulations; Confidence: the lowest of its inputs.

The Auditor-General's own ratios (its own denominator; shown beside, not combined)

INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Auditor-General's own ratio, as the auditor reports it (its own denominator)	Wage bill at 42% of revenue, above the 35% ceiling	FY 2022/23	audit-2022–23	PDF p. 46	4 of 5
Auditor-General's own ratio, as the auditor reports it (its own denominator)	Wage bill at 43% of receipts	FY 2024/25	audit-2024–25	PDF p. 59	3 of 5

Interpretation (Takwimu editorial, not a finding)

What the figures mean: in 7 of the 8 years with a value, staff costs took more than 35 per cent of the revenue the county received. Public Finance Management (County Governments) Regulations, 2015, regulation 25(1)(b): expenditure on wages and benefits not to exceed 35 per cent of the county government's total revenue. Ceiling as quoted by the Commission on Revenue Allocation (April 2016, source CRA-SENATE-CEILINGS-2016–17); the gazetted regulations are not held. The Act (s. 107(2)(c), LAW-PFM-ACT-2012) leaves the percentage to regulations.

Trend and context: the share rose from about a third in FY 2015/16 to around 40 per cent from FY 2016/17 and fell back towards the ceiling in FY 2024/25 as revenue grew faster than the wage bill. The Auditor-General's ratios are higher because they divide by the County Executive's receipts, not the whole county's revenue; neither ratio is a finding about any person.

5. Development share beside the 30 per cent floor

Canonical topic page: Siaya fiscal analysis (share of budget spent, pending bills, real per-capita spending) (takwimu.netlify.app/counties/siaya/analysis/).

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Findings

Development share of the budget and of actual spending, per cent (Controller of Budget reports; Takwimu calculation)

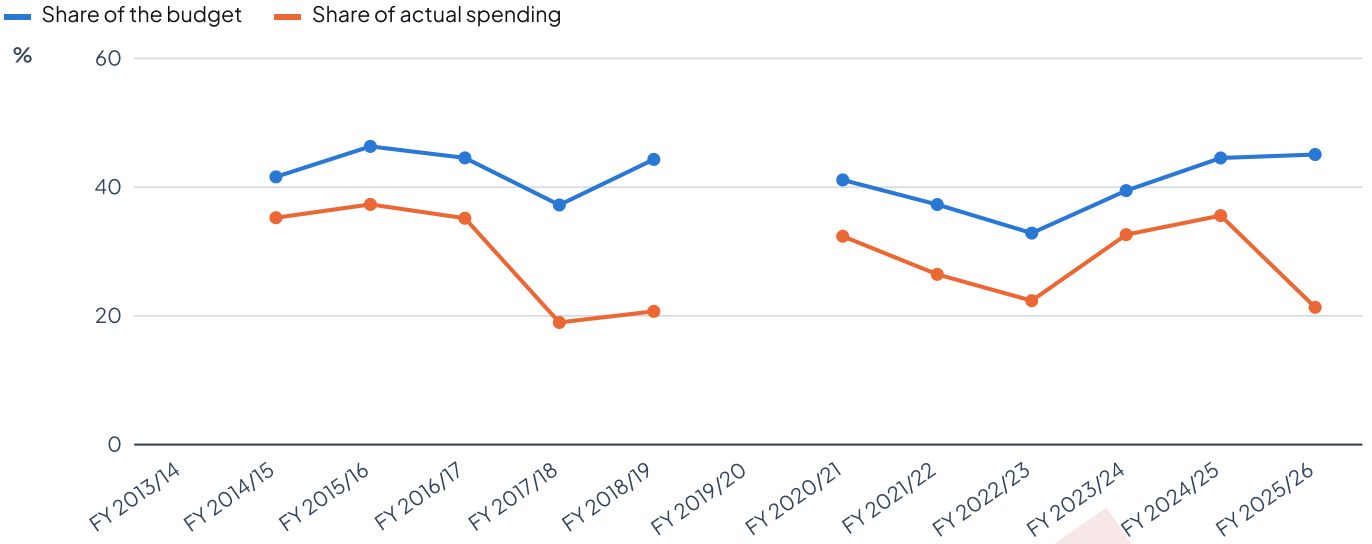


Table for the chart: Development share of the budget and of actual spending, per cent (Controller of Budget reports; Takwimu calculation)

INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Share of the budget, FY 2014/15 [1]	41.6%	FY 2014/15	cob-report-2014-15	PDF p. 248	4 of 5
Share of the budget, FY 2015/16 [1]	46.33%	FY 2015/16	cob-report-2015-16	PDF p. 275 (printed 253)	3 of 5
Share of the budget, FY 2016/17 [1]	44.55%	FY 2016/17	cob-report-2016-17	PDF p. 275 (printed 253)	4 of 5
Share of the budget, FY 2017/18 [1]	37.23%	FY 2017/18	cob-report-2017-18	PDF p. 268 (printed 247)	4 of 5
Share of the budget, FY 2018/19 [1]	44.31%	FY 2018/19	cob-report-2018-19	PDF p. 269 (printed 246)	4 of 5
Share of the budget, FY 2020/21 [1]	41.12%	FY 2020/21	cob-report-2020-21	PDF p. 372	4 of 5
Share of the budget, FY 2021/22 [1]	37.3%	FY 2021/22	cob-report-2021-22	PDF p. 31 (printed 7)	3 of 5
Share of the budget, FY 2022/23 [1]	32.86%	FY 2022/23	cob-report-2022-23	PDF p. 34 (printed 8)	3 of 5
Share of the budget, FY 2023/24 [1]	39.46%	FY 2023/24	cob-report-2023-24	PDF p. 30 (printed 7)	3 of 5
Share of the budget, FY 2024/25 [1]	44.53%	FY 2024/25	cob-report-2024-25	PDF p. 52 (printed 9)	3 of 5
Share of the budget, FY 2025/26 [1]	45.07%	FY 2025/26	cob-report-2025-26	PDF p. 41	3 of 5
Share of actual spending, FY 2014/15 [2]	35.25%	FY 2014/15	cob-report-2014-15	PDF p. 249	4 of 5
Share of actual spending, FY 2015/16 [2]	37.32%	FY 2015/16	cob-report-2015-16	PDF p. 278 (printed 256)	3 of 5

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INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Share of actual spending, FY 2016/17 [2]	35.17%	FY 2016/17	cob-report-2016–17	PDF p. 276 (printed 254)	4 of 5
Share of actual spending, FY 2017/18 [2]	18.98%	FY 2017/18	cob-report-2017–18	PDF p. 270 (printed 249)	4 of 5
Share of actual spending, FY 2018/19 [2]	20.7%	FY 2018/19	cob-report-2018–19	PDF p. 271 (printed 248)	4 of 5
Share of actual spending, FY 2020/21 [2]	32.37%	FY 2020/21	cob-report-2020–21	PDF p. 374	4 of 5
Share of actual spending, FY 2021/22 [2]	26.45%	FY 2021/22	cob-report-2021–22	PDF p. 31 (printed 7)	3 of 5
Share of actual spending, FY 2022/23 [2]	22.36%	FY 2022/23	cob-report-2022–23	PDF p. 34 (printed 8)	3 of 5
Share of actual spending, FY 2023/24 [2]	32.62%	FY 2023/24	cob-report-2023–24	PDF p. 30 (printed 7)	3 of 5
Share of actual spending, FY 2024/25 [2]	35.58%	FY 2024/25	cob-report-2024–25	PDF p. 52 (printed 9)	3 of 5
Share of actual spending, FY 2025/26 [2]	21.33%	FY 2025/26	cob-report-2025–26	PDF p. 43	3 of 5

Every row: Calculated by Takwimu Kenya from published figures; Reference: 30 per cent floor. Public Finance Management Act, 2012, section 107(2)(b): over the medium term, at least 30 per cent of the county budget allocated to development expenditure. The floor applies to the budget; spending is shown for contrast. Wording read in the Act (LAW-PFM-ACT-2012, s. 107(2)(b)); Confidence: the lowest of its inputs.

1. Formula: Development budget divided by total budget, times 100; the Controller of Budget's report for the year.
2. Formula: Development spending divided by total spending, times 100; the Controller of Budget's report for the year.

Development share from the county's own documents (programme-based budgets and budget review papers), kept apart from the Controller of Budget

INDICATOR	VALUE	PERIOD	SOURCE	PAGE
Development share of actual spending, FY 2013/14 (County Budget Review and Outlook Paper) [1]	11.05%	FY 2013/14	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2014	PDF p. 13
Development share of the final budget, FY 2013/14 (County Budget Review and Outlook Paper) [2]	30.94%	FY 2013/14	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2014	PDF p. 13
Development share of actual spending, FY 2014/15 (County Budget Review and Outlook Paper) [1]	34.05%	FY 2014/15	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2015	PDF p. 14
Development share of the final budget, FY 2014/15 (County Budget Review and Outlook Paper) [2]	45.41%	FY 2014/15	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2015	PDF p. 14

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INDICATOR	VALUE	PERIOD	SOURCE	PAGE
Development share of the supplementary budget, FY 2014/15 (programme-based budget, with balances brought forward) [3]	45.41%	FY 2014/15	KIPPRA-PROGRAMME-BASED-BUDGET-2014–2015	PDF p. 11
Development share of actual spending, FY 2015/16 (County Budget Review and Outlook Paper) [1]	33.73%	FY 2015/16	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2016	PDF p. 14
Development share of the final budget, FY 2015/16 (County Budget Review and Outlook Paper) [2]	46.39%	FY 2015/16	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2016	PDF p. 14
Development share of the final budget, FY 2015/16 (Budget Review and Outlook Paper, with balances brought forward) [3]	46.39%	FY 2015/16	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2016	PDF p. 18
Development share of the supplementary budget, FY 2015/16 (programme-based budget, with balances brought forward) [3]	46.39%	FY 2015/16	KIPPRA-PROGRAMME-BASED-BUDGET-2015–2016	PDF p. 12
Development share of actual spending, FY 2016/17 (County Budget Review and Outlook Paper) [1]	31.49%	FY 2016/17	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2017	PDF p. 16
Development share of the final budget, FY 2016/17 (County Budget Review and Outlook Paper) [2]	44.6%	FY 2016/17	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2017	PDF p. 16
Development share of the final budget, FY 2016/17 (Budget Review and Outlook Paper, with balances brought forward) [3]	44.6%	FY 2016/17	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2017	PDF p. 19
Development share of the original budget, FY 2016/17 (programme-based budget) [3]	47.65%	FY 2016/17	KIPPRA-PROGRAMME-BASED-BUDGET-2016–2017	PDF p. 12

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INDICATOR	VALUE	PERIOD	SOURCE	PAGE
Development share of the supplementary budget, FY 2016/17 (programme-based budget, with balances brought forward) [3]	44.6%	FY 2016/17	KIPPRA-PROGRAMME-BASED-BUDGET-2016–2017	PDF p. 12
Development share of actual spending, FY 2017/18 (County Budget Review and Outlook Paper) [1]	17.1%	FY 2017/18	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2018	PDF p. 21
Development share of the final budget, FY 2017/18 (County Budget Review and Outlook Paper) [2]	37.2%	FY 2017/18	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2018	PDF p. 21
Development share of actual spending, FY 2018/19 (County Budget Review and Outlook Paper) [1]	26.56%	FY 2018/19	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2019	PDF p. 15
Development share of the final budget, FY 2018/19 (County Budget Review and Outlook Paper) [2]	44.19%	FY 2018/19	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2019	PDF p. 15
Development share of the final budget, FY 2018/19 (Budget Review and Outlook Paper, with balances brought forward) [3]	44.19%	FY 2018/19	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2019	PDF p. 18
Development share of the original budget, FY 2018/19 (programme-based budget, without balances brought forward) [3]	36.61%	FY 2018/19	KIPPRA-PROGRAMME-BASED-BUDGET-2018–2019	PDF p. 12
Development share of actual spending, FY 2019/20 (County Budget Review and Outlook Paper) [1]	31.62%	FY 2019/20	siaya-brop-2019–20	PDF p. 20
Development share of the final budget, FY 2019/20 (County Budget Review and Outlook Paper) [2]	44.84%	FY 2019/20	siaya-brop-2019–20	PDF p. 20
Development share of the original budget, FY 2019/20 (programme-based budget, without balances brought forward) [3]	31.01%	FY 2019/20	KIPPRA-PROGRAMME-BASED-BUDGET-2019–2020	PDF p. 13

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INDICATOR	VALUE	PERIOD	SOURCE	PAGE
Development share of the supplementary budget, FY 2019/20 (programme-based budget, with balances brought forward) [3]	44.84%	FY 2019/20	KIPPRA-PROGRAMME-BASED-BUDGET-2019-2020	PDF p. 13
Development share of actual spending, FY 2020/21 (County Budget Review and Outlook Paper) [1]	34.2%	FY 2020/21	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2021	PDF p. 17
Development share of the final budget, FY 2020/21 (County Budget Review and Outlook Paper) [2]	41.11%	FY 2020/21	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2021	PDF p. 17
Development share of the final budget, FY 2020/21 (Budget Review and Outlook Paper, with balances brought forward) [3]	41.11%	FY 2020/21	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2021	PDF p. 19
Development share of the original budget, FY 2020/21 (programme-based budget, with balances brought forward) [3]	43.27%	FY 2020/21	KIPPRA-PROGRAMME-BASED-BUDGET-2020-2021	PDF p. 16
Development share of actual spending, FY 2021/22 (County Budget Review and Outlook Paper) [1]	28.6%	FY 2021/22	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2022	PDF p. 17
Development share of the final budget, FY 2021/22 (County Budget Review and Outlook Paper) [2]	37.3%	FY 2021/22	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2022	PDF p. 17
Development share of the final budget, FY 2021/22 (Budget Review and Outlook Paper, with balances brought forward) [3]	37.3%	FY 2021/22	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2022	PDF p. 19
Development share of the original budget, FY 2021/22 (programme-based budget, with balances brought forward) [3]	49.28%	FY 2021/22	KIPPRA-PROGRAMME-BASED-BUDGET-2021-2022	PDF p. 16

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INDICATOR	VALUE	PERIOD	SOURCE	PAGE
Development share of actual spending, FY 2023/24 (County Budget Review and Outlook Paper) [1]	32.01%	FY 2023/24	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2023	PDF p. 21
Development share of the final budget, FY 2023/24 (County Budget Review and Outlook Paper) [2]	39.46%	FY 2023/24	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2023	PDF p. 21
Development share of the final budget, FY 2023/24 (Budget Review and Outlook Paper, with balances brought forward) [3]	39.46%	FY 2023/24	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2023	PDF p. 22
Development share of the original budget, FY 2023/24 (programme-based budget, with balances brought forward) [3]	44.71%	FY 2023/24	KIPPRA-PROGRAMME-BASED-BUDGET-2023-2024	PDF p. 13
Development share of the original budget, FY 2023/24 (programme-based budget, without balances brought forward) [3]	35.46%	FY 2023/24	KIPPRA-PROGRAMME-BASED-BUDGET-2023-2024	PDF p. 13
Development share of the original budget, FY 2024/25 (programme-based budget, with balances brought forward) [3]	44.53%	FY 2024/25	KIPPRA-PROGRAMME-BASED-BUDGET-2024-2025	PDF p. 14
Development share of the original budget, FY 2025/26 (programme-based budget, with balances brought forward) [3]	45.48%	FY 2025/26	KIPPRA-PROGRAMME-BASED-BUDGET-2025-2026	PDF p. 14

Every row: confidence 4 of 5; Calculated by Takwimu Kenya from published figures; Reference: 30 per cent floor. Public Finance Management Act, 2012, section 107(2)(b): over the medium term, at least 30 per cent of the county budget allocated to development expenditure. The floor applies to the budget; spending is shown for contrast. Wording read in the Act (LAW-PFM-ACT-2012, s. 107(2)(b)); Confidence: the lowest of its inputs.

1. Formula: Development actual divided by total actual, times 100; the same table of the County Treasury's review of the year.
2. Formula: Development budget divided by total budget, times 100; the same table of the County Treasury's review of the year.
3. Formula: Development budget divided by total budget, times 100; both printed Total rows of the same document, version and balance basis.

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Interpretation (Takwimu editorial, not a finding)

What the figures mean: every budget share held meets the 30 per cent floor, but the share of actual spending that went to development was below 30 per cent in 5 of 11 years in the Controller of Budget reports. Public Finance Management Act, 2012, section 107(2)(b): over the medium term, at least 30 per cent of the county budget allocated to development expenditure. The floor applies to the budget; spending is shown for contrast. Wording read in the Act (LAW-PFM-ACT-2012, s. 107(2)(b)).

Context: the gap between budgeted and spent development money is the same pattern as the low share of the development budget spent (section 3). Budget versions differ between documents, so a share from one document is compared only with a share from the same kind of document.

6. Absorption by department

Canonical topic page: Siaya fiscal analysis (share of budget spent, pending bills, real per-capita spending) (takwimu.netlify.app/counties/siaya/analysis/).

Findings

Share of the final development budget spent by department, FY 2023/24 (County Treasury review; Takwimu calculation)

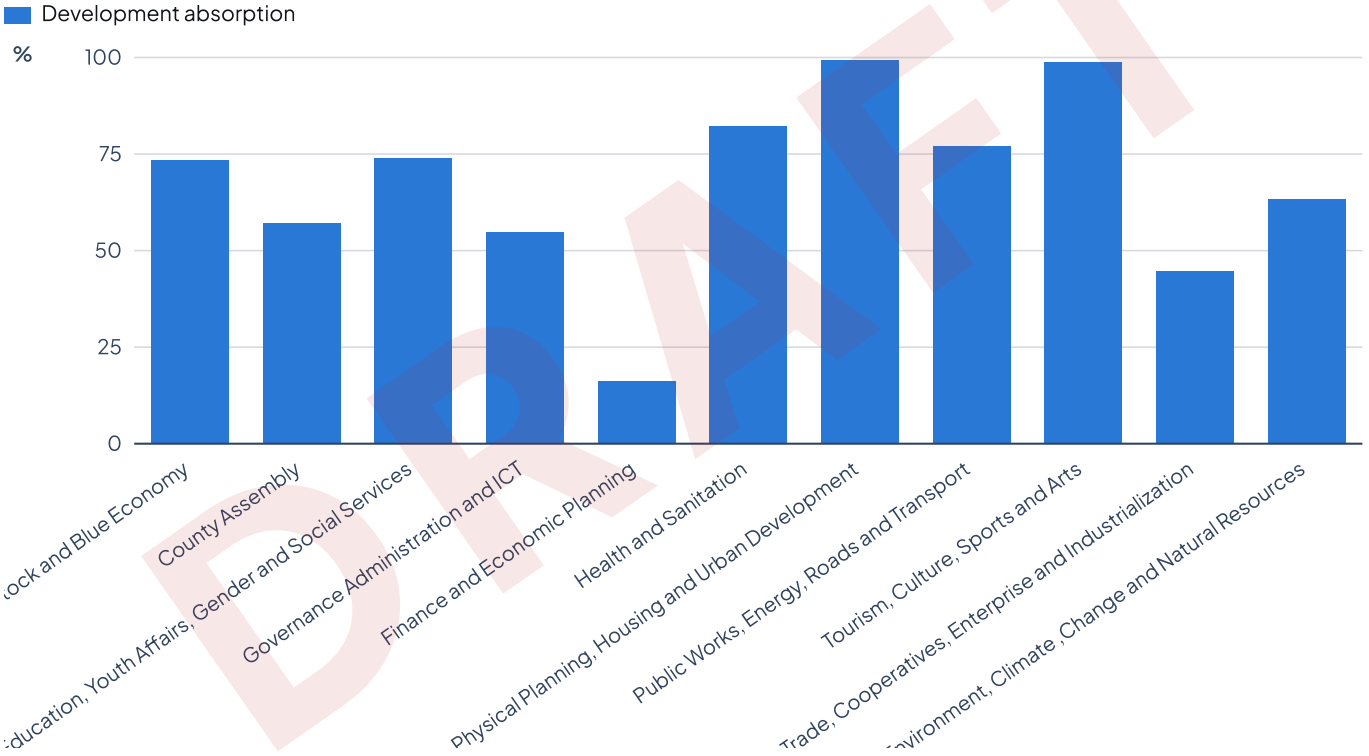


Table for the chart: Share of the final development budget spent by department, FY 2023/24 (County Treasury review; Takwimu calculation)

INDICATOR	VALUE
Development absorption, Agriculture, Food Security, Livestock and Blue Economy	73.4%
Development absorption, County Assembly	57.13%
Development absorption, Education, Youth Affairs, Gender and Social Services	73.99%
Development absorption, Governance Administration and ICT	54.67%
Development absorption, Finance and Economic Planning	16.22%
Development absorption, Health and Sanitation	82.29%
Development absorption, Lands, Physical Planning, Housing and Urban Development	99.22%
Development absorption, Public Works, Energy, Roads and Transport	77.04%

INDICATOR	VALUE
Development absorption, Tourism, Culture, Sports and Arts	98.9%
Development absorption, Trade, Cooperatives, Enterprise and Industrialization	44.65%
Development absorption, Water, Irrigation, Environment, Climate ,Change and Natural Resources	63.26%

Every row: period FY 2023/24; source KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2023; page PDF p. 22; confidence 4 of 5; Calculated by Takwimu Kenya from published figures; Formula: Actual spending divided by the final budget, times 100; the same table of the County Treasury's review of the year; Confidence: the lowest of its inputs.

Whole-county absorption in each County Treasury review (printed Total rows)

INDICATOR	VALUE	PERIOD	SOURCE	PAGE
Absorption, whole county, development, FY 2014/15	58.53%	FY 2014/15	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2015	PDF p. 15
Absorption, whole county, development, FY 2015/16	56.82%	FY 2015/16	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2016	PDF p. 18
Absorption, whole county, total, FY 2015/16	78.13%	FY 2015/16	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2016	PDF p. 15
Absorption, whole county, development, FY 2016/17	62.65%	FY 2016/17	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2017	PDF p. 19
Absorption, whole county, recurrent, FY 2016/17	109.71%	FY 2016/17	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2017	PDF p. 17
Absorption, whole county, total, FY 2016/17	88.72%	FY 2016/17	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2017	PDF p. 17
Absorption, whole county, development, FY 2018/19	44.92%	FY 2018/19	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2019	PDF p. 18

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INDICATOR	VALUE	PERIOD	SOURCE	PAGE
Absorption, whole county, recurrent, FY 2018/19	98.33%	FY 2018/19	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2019	PDF p. 17
Absorption, whole county, total, FY 2018/19	74.73%	FY 2018/19	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2019	PDF p. 17
Absorption, whole county, development, FY 2019/20	54.12%	FY 2019/20	siaya-brop-2019–20	PDF p. 18
Absorption, whole county, recurrent, FY 2019/20	95.11%	FY 2019/20	siaya-brop-2019–20	PDF p. 19
Absorption, whole county, development, FY 2020/21	66.86%	FY 2020/21	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2021	PDF p. 19
Absorption, whole county, recurrent, FY 2020/21	89.16%	FY 2020/21	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2021	PDF p. 21
Absorption, whole county, total, FY 2020/21	79.8%	FY 2020/21	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2021	PDF p. 19
Absorption, whole county, development, FY 2021/22	69.51%	FY 2021/22	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2022	PDF p. 19
Absorption, whole county, total, FY 2021/22	90.63%	FY 2021/22	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2022	PDF p. 18
Absorption, whole county, compensation, FY 2023/24	94.7%	FY 2023/24	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2023	PDF p. 23

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INDICATOR	VALUE	PERIOD	SOURCE	PAGE
Absorption, whole county, development, FY 2023/24	69.83%	FY 2023/24	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2023	PDF p. 22
Absorption, whole county, total, FY 2023/24	86.08%	FY 2023/24	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2023	PDF p. 21

Every row: confidence 4 of 5; Calculated by Takwimu Kenya from published figures; Formula: Actual spending divided by the final budget, times 100; the same table of the County Treasury's review of the year; Confidence: the lowest of its inputs.

Interpretation (Takwimu editorial, not a finding)

What the figures mean: 228 department ratios are held for 8 years; 18 are above 100 per cent, meaning the review prints spending above the final budget beside it. Department names change between budgets, so a department is followed across years only through the crosswalk on the department budgets page.

Caution: in the FY 2023/24 review every department except the County Assembly prints the same 95.4 per cent absorption of compensation of employees, which suggests the staff-cost actuals were allocated in proportion; those rows are not read as department performance.

7. Own-source revenue reconciliation

Canonical topic page: Siaya fiscal ledger (every source value, own-source revenue) (takwimu.netlify.app/counties/siaya/ledger/).

Findings

Own-source revenue: target and actual, KSh million (Controller of Budget values)

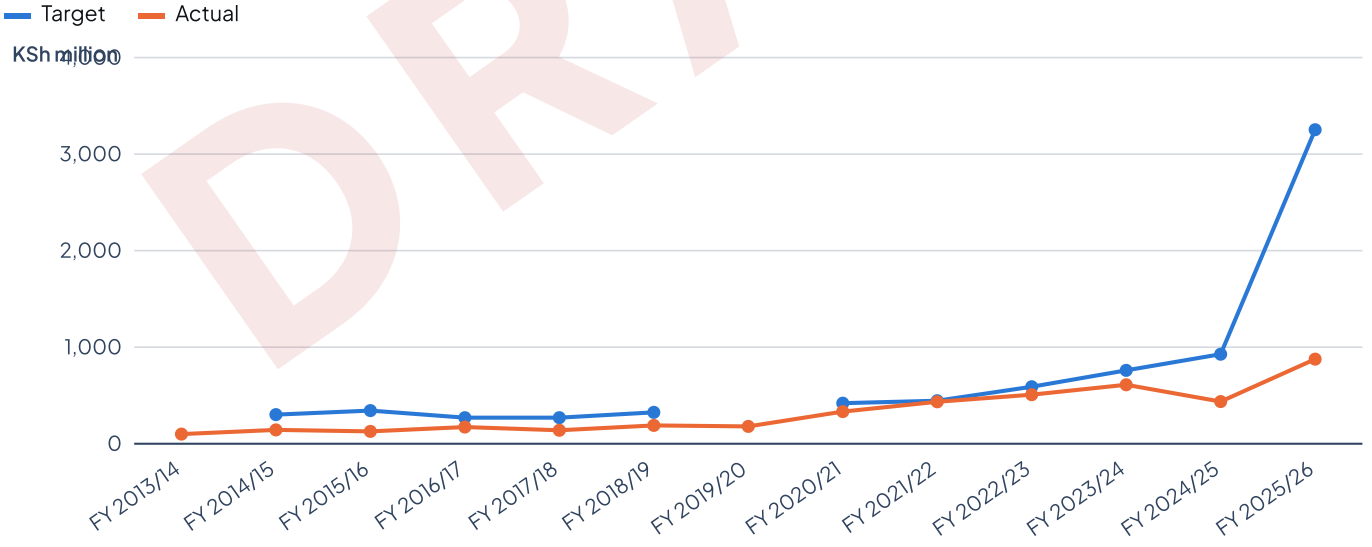


Table for the chart: Own-source revenue: target and actual, KSh million (Controller of Budget values)

INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Target, FY 2014/15 [1]	301.53 KSh million	FY 2014/15	cob-report-2014-15	PDF p. 248	4 of 5
Target, FY 2015/16 [2]	343.31 KSh million	FY 2015/16	cob-report-2015-16	PDF p. 276 (printed 254)	3 of 5

INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Target, FY 2016/17[1]	270 KSh million	FY 2016/17	cob-report-2016-17	PDF p. 275 (printed 253)	4 of 5
Target, FY 2017/18[1]	270 KSh million	FY 2017/18	cob-report-2017-18	PDF p. 268 (printed 247)	4 of 5
Target, FY 2018/19[1]	325 KSh million	FY 2018/19	cob-report-2018-19	PDF p. 269 (printed 246)	4 of 5
Target, FY 2020/21[1]	420 KSh million	FY 2020/21	cob-report-2020-21	PDF p. 372	4 of 5
Target, FY 2021/22[1]	445.45 KSh million	FY 2021/22	cob-report-2021-22	PDF p. 407 (printed 383)	3 of 5
Target, FY 2022/23[1]	590.26 KSh million	FY 2022/23	cob-report-2022-23	PDF p. 575 (printed 549)	3 of 5
Target, FY 2023/24[1]	760 KSh million	FY 2023/24	cob-report-2023-24	PDF p. 511 (printed 488)	3 of 5
Target, FY 2024/25[2]	927.34 KSh million DISPUTED	FY 2024/25	cob-report-2024-25	PDF p. 46 (printed 3)	3 of 5
Target, FY 2025/26[3]	3,252.42 KSh million DISPUTED	FY 2025/26	cob-report-2025-26	PDF p. 38	3 of 5
Actual, FY 2013/14[1]	99.77 KSh million	FY 2013/14	cob-report-2014-15	PDF p. 248	4 of 5
Actual, FY 2014/15[1]	143.33 KSh million	FY 2014/15	cob-report-2014-15	PDF p. 248	4 of 5
Actual, FY 2015/16[2]	127.93 KSh million DISPUTED	FY 2015/16	cob-report-2015-16	PDF p. 275 (printed 253)	3 of 5
Actual, FY 2016/17[1]	172.84 KSh million	FY 2016/17	cob-report-2016-17	PDF p. 275 (printed 253)	4 of 5
Actual, FY 2017/18[1]	139.34 KSh million	FY 2017/18	cob-report-2017-18	PDF p. 269 (printed 248)	4 of 5
Actual, FY 2018/19[1]	189.67 KSh million	FY 2018/19	cob-report-2018-19	PDF p. 269 (printed 246)	4 of 5
Actual, FY 2019/20[1]	179.43 KSh million DISPUTED	FY 2019/20	cob-report-2020-21	PDF p. 374	4 of 5
Actual, FY 2020/21[1]	332.88 KSh million DISPUTED	FY 2020/21	cob-report-2020-21	PDF p. 372	4 of 5
Actual, FY 2021/22[1]	434.38 KSh million	FY 2021/22	cob-report-2021-22	PDF p. 408 (printed 384)	3 of 5
Actual, FY 2022/23[1]	508.04 KSh million	FY 2022/23	cob-report-2022-23	PDF p. 577 (printed 551)	3 of 5
Actual, FY 2023/24[2]	610.74 KSh million DISPUTED	FY 2023/24	cob-report-2023-24	PDF p. 511 (printed 488)	3 of 5
Actual, FY 2024/25[1]	436.68 KSh million DISPUTED	FY 2024/25	cob-report-2024-25	PDF p. 476 (printed 433)	4 of 5

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INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Actual, FY 2025/26[3]	876.14 KSh million DISPUTED	FY 2025/26	cob-report-2025-26	PDF p. 38	3 of 5

Every row: Scope: county government (executive and assembly).

1. Read: text.
2. Read: ocr-rapidocr.
3. Read: ocr-tesseract.

Own-source revenue target: every source value held

INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Own-source revenue target[1]	301.53 KSh million	FY 2014/15	cob-report-2014-15	PDF p. 248	4 of 5
Own-source revenue target[2]	343.31 KSh million	FY 2015/16	cob-report-2015-16	PDF p. 276 (printed 254)	3 of 5
Own-source revenue target[1]	270 KSh million	FY 2016/17	cob-report-2016-17	PDF p. 275 (printed 253)	4 of 5
Own-source revenue target[1]	270 KSh million	FY 2017/18	cob-report-2017-18	PDF p. 268 (printed 247)	4 of 5
Own-source revenue target[1]	325 KSh million	FY 2018/19	cob-report-2018-19	PDF p. 269 (printed 246)	4 of 5
Own-source revenue target[1]	420 KSh million	FY 2019/20	siaya-brop-2019-20	PDF p. 13	4 of 5
Own-source revenue target[1]	420 KSh million	FY 2020/21	cob-report-2020-21	PDF p. 372	4 of 5
Own-source revenue target[1]	445.45 KSh million	FY 2021/22	cob-report-2021-22	PDF p. 407 (printed 383)	3 of 5
Own-source revenue target[2]	445.445551 KSh million	FY 2021/22	cob-report-2021-22	PDF p. 27 (printed 3)	3 of 5
Own-source revenue target[1]	590.26 KSh million	FY 2022/23	cob-report-2022-23	PDF p. 575 (printed 549)	3 of 5
Own-source revenue target[1]	760 KSh million	FY 2023/24	cob-report-2023-24	PDF p. 511 (printed 488)	3 of 5
Own-source revenue target[2]	760 KSh million	FY 2023/24	cob-report-2023-24	PDF p. 26 (printed 3)	3 of 5
Own-source revenue target[1]	760 KSh million	FY 2023/24	GOV-02-FY2023-24-Q4	PDF p. 2	4 of 5
Own-source revenue target[2]	927.34 KSh million DISPUTED	FY 2024/25	cob-report-2024-25	PDF p. 46 (printed 3)	3 of 5
Own-source revenue target[1]	1,044.061306 KSh million DISPUTED	FY 2024/25	GOV-03	PDF p. 16	4 of 5
Own-source revenue target[1]	1,669.374897 KSh million DISPUTED	FY 2024/25	GOV-02-FY2024-25-Q4	PDF p. 6	4 of 5
Own-source revenue target[1]	3,250 KSh million DISPUTED	FY 2025/26	GOV-02-FY2025-26-Q4	PDF p. 2	3 of 5
Own-source revenue target[1]	3,110 KSh million DISPUTED	FY 2025/26	GOV-02-FY2025-26-Q1	PDF p. 2	3 of 5

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INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Own-source revenue target [3]	3,252.42 KSh million DISPUTED	FY 2025/26	cob-report-2025-26	PDF p. 38	3 of 5
Own-source revenue target [1]	3,252.420825 KSh million DISPUTED	FY 2025/26	siaya-cbrop-2025-26	PDF p. 5	4 of 5

Every row: Scope: county government (executive and assembly).

1. Read: text.
2. Read: ocr-rapidocr.
3. Read: ocr-tesseract.

Own-source revenue collected, total: every source value held

INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Own-source revenue collected, total [1]	99.77 KSh million	FY 2013/14	cob-report-2014-15	PDF p. 248	4 of 5
Own-source revenue collected, total [1]	99.78 KSh million	FY 2013/14	cob-report-2018-19	PDF p. 270 (printed 247)	3 of 5
Own-source revenue collected, total [1]	143.33 KSh million	FY 2014/15	cob-report-2014-15	PDF p. 248	4 of 5
Own-source revenue collected, total [1]	142.88 KSh million	FY 2014/15	cob-report-2018-19	PDF p. 270 (printed 247)	3 of 5
Own-source revenue collected, total [2]	127.93 KSh million DISPUTED	FY 2015/16	cob-report-2015-16	PDF p. 275 (printed 253)	3 of 5
Own-source revenue collected, total [1]	113.26 KSh million DISPUTED	FY 2015/16	cob-report-2018-19	PDF p. 270 (printed 247)	3 of 5
Own-source revenue collected, total [1]	172.84 KSh million	FY 2016/17	cob-report-2016-17	PDF p. 275 (printed 253)	4 of 5
Own-source revenue collected, total [1]	139.34 KSh million	FY 2017/18	cob-report-2017-18	PDF p. 269 (printed 248)	4 of 5
Own-source revenue collected, total [1]	189.67 KSh million	FY 2018/19	cob-report-2018-19	PDF p. 269 (printed 246)	4 of 5
Own-source revenue collected, total [1]	179.43 KSh million DISPUTED	FY 2019/20	cob-report-2020-21	PDF p. 374	4 of 5
Own-source revenue collected, total [1]	184.25 KSh million DISPUTED	FY 2019/20	siaya-brop-2019-20	PDF p. 15	3 of 5
Own-source revenue collected, total [1]	332.88 KSh million DISPUTED	FY 2020/21	cob-report-2020-21	PDF p. 372	4 of 5
Own-source revenue collected, total [1]	434.36 KSh million DISPUTED	FY 2020/21	GOV-02-FY2025-26-Q4	PDF p. 4	2 of 5
Own-source revenue collected, total [1]	434.38 KSh million	FY 2021/22	cob-report-2021-22	PDF p. 408 (printed 384)	3 of 5
Own-source revenue collected, total [2]	434.376276 KSh million	FY 2021/22	cob-report-2021-22	PDF p. 27 (printed 3)	3 of 5
Own-source revenue collected, total [1]	434.38 KSh million	FY 2021/22	GOV-02-FY2025-26-Q4	PDF p. 4	2 of 5
Own-source revenue collected, total [1]	508.04 KSh million	FY 2022/23	cob-report-2022-23	PDF p. 577 (printed 551)	3 of 5

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INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Own-source revenue collected, total[1]	508.04 KSh million	FY 2022/23	GOV-02-FY2025-26-Q4	PDF p. 4	2 of 5
Own-source revenue collected, total[2]	610.74 KSh million DISPUTED	FY 2023/24	cob-report-2023-24	PDF p. 511 (printed 488)	3 of 5
Own-source revenue collected, total[1]	427.95 KSh million DISPUTED	FY 2023/24	cob-report-2024-25	PDF p. 476 (printed 433)	3 of 5
Own-source revenue collected, total[2]	610.737745 KSh million DISPUTED	FY 2023/24	cob-report-2023-24	PDF p. 26 (printed 3)	3 of 5
Own-source revenue collected, total[1]	601.680094 KSh million DISPUTED	FY 2023/24	GOV-02-FY2023-24-Q4	PDF p. 3	4 of 5
Own-source revenue collected, total[1]	610.74 KSh million DISPUTED	FY 2023/24	GOV-02-FY2025-26-Q4	PDF p. 4	2 of 5
Own-source revenue collected, total[1]	436.68 KSh million DISPUTED	FY 2024/25	cob-report-2024-25	PDF p. 476 (printed 433)	4 of 5
Own-source revenue collected, total[2]	436.68 KSh million DISPUTED	FY 2024/25	cob-report-2024-25	PDF p. 46 (printed 3)	3 of 5
Own-source revenue collected, total[1]	757.570621 KSh million DISPUTED	FY 2024/25	GOV-03	PDF p. 16	4 of 5
Own-source revenue collected, total[1]	757.570621 KSh million DISPUTED	FY 2024/25	GOV-02-FY2024-25-Q4	PDF p. 4	4 of 5
Own-source revenue collected, total[1]	712.82 KSh million DISPUTED	FY 2024/25	GOV-02-FY2025-26-Q4	PDF p. 4	3 of 5
Own-source revenue collected, total[1]	481.79 KSh million DISPUTED	FY 2024/25	knbs-economic-survey-2026	PDF p. 150	3 of 5
Own-source revenue collected, total[1]	876.14 KSh million DISPUTED	FY 2025/26	GOV-02-FY2025-26-Q4	PDF p. 2	3 of 5
Own-source revenue collected, total[3]	876.14 KSh million DISPUTED	FY 2025/26	cob-report-2025-26	PDF p. 38	3 of 5
Own-source revenue collected, total[1]	862.934947 KSh million DISPUTED	FY 2025/26	siaya-cbrop-2025-26	PDF p. 5	4 of 5
Own-source revenue collected, total[1]	858.616248 KSh million DISPUTED	FY 2025/26	siaya-cbrop-2025-26	PDF p. 19	4 of 5
Own-source revenue collected, total[1]	3,114.92 KSh million DISPUTED	FY 2025/26	knbs-economic-survey-2026	PDF p. 150	2 of 5

Every row: Scope: county government (executive and assembly).

1. Read: text.
2. Read: ocr-rapidocr.
3. Read: ocr-tesseract.

Own-source revenue collected, ordinary (excluding FIF/A-i-A): every source value held

INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Own-source revenue collected, ordinary (excluding FIF/A-i-A)[1]	402.23 KSh million	FY 2022/23	cob-report-2022-23	PDF p. 575 (printed 549)	3 of 5

INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Own-source revenue collected, ordinary (excluding FIF/A-i-A)[2]	402.229607 KSh million	FY 2022/23	cob-report-2022-23	PDF p. 30 (printed 4)	3 of 5
Own-source revenue collected, ordinary (excluding FIF/A-i-A)[2]	222.110969 KSh million	FY 2023/24	cob-report-2023-24	PDF p. 26 (printed 3)	3 of 5
Own-source revenue collected, ordinary (excluding FIF/A-i-A)[2]	236.84 KSh million	FY 2024/25	cob-report-2024-25	PDF p. 46 (printed 3)	3 of 5
Own-source revenue collected, ordinary (excluding FIF/A-i-A)[1]	236.502391 KSh million	FY 2024/25	GOV-03	PDF p. 16	4 of 5
Own-source revenue collected, ordinary (excluding FIF/A-i-A)[1]	236.502391 KSh million	FY 2024/25	GOV-02-FY2024-25-Q4	PDF p. 5	4 of 5
Own-source revenue collected, ordinary (excluding FIF/A-i-A)[1]	290.450788 KSh million DISPUTED	FY 2025/26	GOV-02-FY2025-26-Q4	PDF p. 3	4 of 5
Own-source revenue collected, ordinary (excluding FIF/A-i-A)[3]	290.45 KSh million DISPUTED	FY 2025/26	cob-report-2025-26	PDF p. 38	3 of 5
Own-source revenue collected, ordinary (excluding FIF/A-i-A)[1]	272.116888 KSh million DISPUTED	FY 2025/26	siaya-cbrop-2025-26	PDF p. 5	4 of 5

Every row: Scope: county government (executive and assembly).

1. Read: text.
2. Read: ocr-rapidocr.
3. Read: ocr-tesseract.

Own-source revenue collected, FIF or A-i-A: every source value held

INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Own-source revenue collected, FIF or A-i-A[1]	105.81 KSh million	FY 2022/23	cob-report-2022-23	PDF p. 575 (printed 549)	3 of 5
Own-source revenue collected, FIF or A-i-A[2]	388.626776 KSh million	FY 2023/24	cob-report-2023-24	PDF p. 26 (printed 3)	3 of 5
Own-source revenue collected, FIF or A-i-A[3]	388.626776 KSh million	FY 2023/24	GOV-02-FY2023-24-Q4	PDF p. 4	4 of 5
Own-source revenue collected, FIF or A-i-A[2]	199.84 KSh million DISPUTED	FY 2024/25	cob-report-2024-25	PDF p. 46 (printed 3)	3 of 5
Own-source revenue collected, FIF or A-i-A[3]	521.06823 KSh million DISPUTED	FY 2024/25	GOV-03	PDF p. 16	4 of 5
Own-source revenue collected, FIF or A-i-A[3]	521.06823 KSh million DISPUTED	FY 2024/25	GOV-02-FY2024-25-Q4	PDF p. 6	4 of 5
Own-source revenue collected, FIF or A-i-A[3]	585.688754 KSh million	FY 2025/26	GOV-02-FY2025-26-Q4	PDF p. 3	4 of 5
Own-source revenue collected, FIF or A-i-A[1]	585.69 KSh million	FY 2025/26	cob-report-2025-26	PDF p. 38	3 of 5
Own-source revenue collected, FIF or A-i-A[3]	590.818058 KSh million	FY 2025/26	siaya-cbrop-2025-26	PDF p. 5	4 of 5

Every row: Scope: county government (executive and assembly).

1. Read: ocr-tesseract.
2. Read: ocr-rapidocr.
3. Read: text.

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Interpretation (Takwimu editorial, not a finding)

Whether facility improvement fund and appropriations-in-aid are counted explains much of the spread between own-source revenue totals for the same year.

8. Own-source revenue by publisher: county, Controller of Budget and Auditor-General

Canonical topic page: Siaya fiscal ledger (every source value, own-source revenue) (takwimu.netlify.app/counties/siaya/ledger/).

Findings

Own-source revenue by publisher, KSh million (never blended)

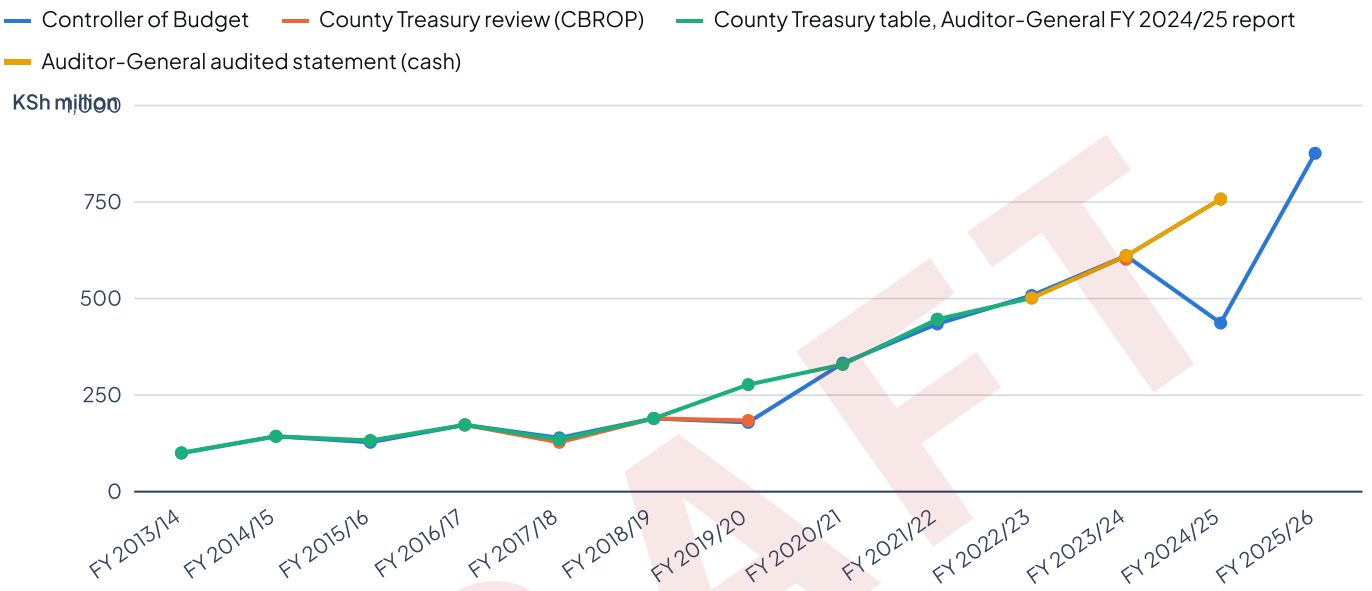


Table for the chart: Own-source revenue by publisher, KSh million (never blended)

INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Controller of Budget, FY 2013/14 [1,2]	99.77 KSh million	FY 2013/14	cob-report-2014-15	PDF p. 248	4 of 5
Controller of Budget, FY 2014/15 [1,2]	143.33 KSh million	FY 2014/15	cob-report-2014-15	PDF p. 248	4 of 5
Controller of Budget, FY 2015/16 [1,3]	127.93 KSh million DISPUTED	FY 2015/16	cob-report-2015-16	PDF p. 275 (printed 253)	3 of 5
Controller of Budget, FY 2016/17 [1,2]	172.84 KSh million	FY 2016/17	cob-report-2016-17	PDF p. 275 (printed 253)	4 of 5
Controller of Budget, FY 2017/18 [1,2]	139.34 KSh million	FY 2017/18	cob-report-2017-18	PDF p. 269 (printed 248)	4 of 5
Controller of Budget, FY 2018/19 [1,2]	189.67 KSh million	FY 2018/19	cob-report-2018-19	PDF p. 269 (printed 246)	4 of 5
Controller of Budget, FY 2019/20 [1,2]	179.43 KSh million DISPUTED	FY 2019/20	cob-report-2020-21	PDF p. 374	4 of 5
Controller of Budget, FY 2020/21 [1,2]	332.88 KSh million DISPUTED	FY 2020/21	cob-report-2020-21	PDF p. 372	4 of 5

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INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Controller of Budget, FY 2021/22 [1,2]	434.38 KSh million	FY 2021/22	cob-report-2021–22	PDF p. 408 (printed 384)	3 of 5
Controller of Budget, FY 2022/23 [1,2]	508.04 KSh million	FY 2022/23	cob-report-2022–23	PDF p. 577 (printed 551)	3 of 5
Controller of Budget, FY 2023/24 [1,3]	610.74 KSh million DISPUTED	FY 2023/24	cob-report-2023–24	PDF p. 511 (printed 488)	3 of 5
Controller of Budget, FY 2024/25 [1,2]	436.68 KSh million DISPUTED	FY 2024/25	cob-report-2024–25	PDF p. 476 (printed 433)	4 of 5
Controller of Budget, FY 2025/26 [1,4]	876.14 KSh million DISPUTED	FY 2025/26	cob-report-2025–26	PDF p. 38	3 of 5
County Treasury review (CBROP), FY 2016/17 [5,6,2,7]	172,822,681 KSh	FY 2016/17	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2017	PDF p. 12	4 of 5
County Treasury review (CBROP), FY 2017/18 [5,8,2,7]	127,729,540 KSh	FY 2017/18	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2018	PDF p. 14	4 of 5
County Treasury review (CBROP), FY 2018/19 [5,9,2,7]	189,668,022 KSh	FY 2018/19	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2019	PDF p. 11	4 of 5
County Treasury review (CBROP), FY 2019/20 [5,10,2,7]	184,249,749 KSh	FY 2019/20	siaya-brop-2019–20	PDF p. 13	4 of 5
County Treasury review (CBROP), FY 2021/22 [5,11,2,7]	446,379,627 KSh	FY 2021/22	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2022	PDF p. 12	4 of 5
County Treasury review (CBROP), FY 2023/24 [5,12,2,7]	601,680,095 KSh	FY 2023/24	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2023	PDF p. 17	4 of 5
County Treasury table, Auditor-General FY 2024/25 report, FY 2013/14 [13,14,4,7]	100,657,764 KSh	FY 2013/14	OAG-ROR-2024–25	PDF p. 10	3 of 5
County Treasury table, Auditor-General FY 2024/25 report, FY 2014/15 [13,14,4,7]	143,271,988 KSh	FY 2014/15	OAG-ROR-2024–25	PDF p. 10	3 of 5
County Treasury table, Auditor-General FY 2024/25 report, FY 2015/16 [13,14,4,7]	132,586,919 KSh	FY 2015/16	OAG-ROR-2024–25	PDF p. 10	3 of 5
County Treasury table, Auditor-General FY 2024/25 report, FY 2016/17 [13,14,4,7]	172,822,681 KSh	FY 2016/17	OAG-ROR-2024–25	PDF p. 10	3 of 5

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INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
County Treasury table, Auditor-General FY 2024/25 report, FY 2017/18 [13,14,4,7]	134,955,357 KSh	FY 2017/18	OAG-ROR-2024-25	PDF p. 10	3 of 5
County Treasury table, Auditor-General FY 2024/25 report, FY 2018/19 [13,14,4,7]	189,668,022 KSh	FY 2018/19	OAG-ROR-2024-25	PDF p. 10	3 of 5
County Treasury table, Auditor-General FY 2024/25 report, FY 2019/20 [13,14,4,7]	277,193,698.2 KSh	FY 2019/20	OAG-ROR-2024-25	PDF p. 10	3 of 5
County Treasury table, Auditor-General FY 2024/25 report, FY 2020/21 [13,14,4,7]	329,295,212.34 KSh	FY 2020/21	OAG-ROR-2024-25	PDF p. 10	3 of 5
County Treasury table, Auditor-General FY 2024/25 report, FY 2021/22 [13,14,4,7]	446,379,626.98 KSh	FY 2021/22	OAG-ROR-2024-25	PDF p. 10	3 of 5
County Treasury table, Auditor-General FY 2024/25 report, FY 2022/23 [13,14,4,7]	501,460,021 KSh	FY 2022/23	OAG-ROR-2024-25	PDF p. 10	3 of 5
County Treasury table, Auditor-General FY 2024/25 report, FY 2023/24 [13,14,4,7]	610,405,666.75 KSh	FY 2023/24	OAG-ROR-2024-25	PDF p. 10	3 of 5
County Treasury table, Auditor-General FY 2024/25 report, FY 2024/25 [13,14,4,7]	757,633,212.4 KSh	FY 2024/25	OAG-ROR-2024-25	PDF p. 10	3 of 5
Auditor-General audited statement (cash), FY 2022/23 [15,16,4,7]	501,561,621 KSh	FY 2022/23	OAG-ROR-2023-24	PDF p. 19	3 of 5
Auditor-General audited statement (cash), FY 2023/24 [17,18,4,7]	610,364,012 KSh	FY 2023/24	OAG-ROR-2023-24	PDF p. 19	3 of 5
Auditor-General audited statement (cash), FY 2024/25 [19,20,4,7]	757,633,212.4 KSh	FY 2024/25	OAG-ROR-2024-25	PDF p. 29	3 of 5

1. Scope: county government (executive and assembly).
2. Read: text.
3. Read: ocr-rapidocr.
4. Read: ocr-tesseract.
5. Own-source revenue as the County Treasury reports it in the review of the year; the paper does not say whether hospital revenue (FIF, Linda Mama, NHIF/SHA) is included, except FY 2023/24, whose table includes health revenue streams.
6. Text, section on own source revenue ("Ksh 172,822,681 was raised from local sources against a target of Ksh 270,000,000").
7. The chart shows this value in KSh million.
8. Table 5: Analysis of Revenue Performance in FY 2017/18, Own Source Revenue (OSR) row.
9. Table 4: Performance of revenue sources, Total for Local Revenue.
10. Table 3: Performance of Revenue sources, Total for Local Revenue.
11. Table 3: Performance of Revenue sources, OSR.
12. Table 8: Performance of OSR, Sub-Total=Own Source Revenue (OSR).
13. Target and actual own-source revenue as the County Treasury reported them, reproduced in the management discussion of the Receiver of Revenue statements (Other Information: not covered by the audit opinion). The table does not say what each year includes; the FY 2023/24 and FY 2024/25 actuals include hospital revenue (FIF, Linda Mama, NHIF/SHA) and liquor licensing, as the reports state.
14. Table 1: FY 2024/2025 OSR performance from 2013 to 2025 (management discussion and analysis; "Source: County Treasury").
15. Audited statement (prior-year comparative), cash.
16. Statement of receipts and disbursements, Total County Own Source Revenue (FY 2022/23 comparative column).
17. Audited statement of receipts and disbursements (cash), including hospital fees and liquor licences.
18. Statement of receipts and disbursements, Total County Own Source Revenue (FY 2023/24 column).
19. Audited statement, cash receipts in the year, all own-source streams including hospital fees (cash) and donations not received through the CRF.
20. Statement of cash flows, Total Receipts.

Auditor-General audited statements and County Revenue Fund: every value held

INDICATOR	VALUE	PERIOD	SOURCE	PAGE
Auditor-General audited statement: osr receipts cash [1,2]	501,561,621 KSh	FY 2022/23	OAG-ROR-2023-24	PDF p. 19
Auditor-General audited statement: hospital fees cash [1,3]	273,612,051 KSh	FY 2022/23	OAG-ROR-2023-24	PDF p. 19
Auditor-General audited statement: osr receipts cash [4,5]	610,364,012 KSh	FY 2023/24	OAG-ROR-2023-24	PDF p. 19

INDICATOR	VALUE	PERIOD	SOURCE	PAGE
Auditor-General audited statement: hospital fees cash [6,7]	382,072,395 KSh	FY 2023/24	OAG-ROR-2023-24	PDF p. 19
Auditor-General audited statement: osr receipts cash [8,9]	757,633,212.4 KSh	FY 2024/25	OAG-ROR-2024-25	PDF p. 29
Auditor-General audited statement: hospital fees cash [10,11]	514,336,630 KSh	FY 2024/25	OAG-ROR-2024-25	PDF p. 29
Auditor-General audited statement: osr revenue accrual [12,13]	948,124,858 KSh	FY 2024/25	OAG-ROR-2024-25	PDF p. 26
Auditor-General audited statement: hospital fees accrual [14,15]	643,174,553 KSh	FY 2024/25	OAG-ROR-2024-25	PDF p. 26
Auditor-General audited statement: osr receivables [16,17]	189,260,228 KSh	FY 2024/25	OAG-ROR-2024-25	PDF p. 11
Auditor-General audited statement: hospital fees fif [18,19]	199,844,514 KSh	FY 2024/25	OAG-ROR-2024-25	PDF p. 17
Auditor-General audited statement: hospital fees linda mama [18,20]	6,335,232 KSh	FY 2024/25	OAG-ROR-2024-25	PDF p. 17
Auditor-General audited statement: hospital fees nhif sha [18,21]	436,994,807 KSh	FY 2024/25	OAG-ROR-2024-25	PDF p. 17
Auditor-General audited statement: hospital fees fif [22,23]	199,844,514 KSh	FY 2024/25	OAG-ROR-2024-25	PDF p. 48
Auditor-General audited statement: hospital fees accrual [22,24]	643,174,553 KSh	FY 2024/25	OAG-ROR-2024-25	PDF p. 48
oag-crf: crf balance bf budget [25,26]	1,660,506,342 KSh	FY 2024/25	OAG-CRF-2024-25	PDF p. 10
oag-crf: crf balance bf actual [27,26]	581,041,559 KSh	FY 2024/25	OAG-CRF-2024-25	PDF p. 10
oag-crf: equitable share budget [28,26]	7,545,450,410 KSh	FY 2024/25	OAG-CRF-2024-25	PDF p. 10
oag-crf: equitable share of year received [29,26]	7,301,472,443 KSh	FY 2024/25	OAG-CRF-2024-25	PDF p. 10
oag-crf: conditional grants budget [30,26]	698,115,420 KSh	FY 2024/25	OAG-CRF-2024-25	PDF p. 10
oag-crf: conditional grants received crf [31,26]	111,448,420.9 KSh	FY 2024/25	OAG-CRF-2024-25	PDF p. 10
oag-crf: crf revenue budget total [32,26]	10,948,133,478 KSh	FY 2024/25	OAG-CRF-2024-25	PDF p. 10
oag-crf: exchequer released in june [33,34]	1,289,012,295 KSh	FY 2024/25	OAG-CRF-2024-25	PDF p. 16
oag-crf: crf receipts total budget statement [35,36]	8,296,603,275 KSh	FY 2024/25	OAG-CRF-2024-25	PDF p. 16
oag-crf: exchequer cash received [37,38]	7,882,514,002 KSh	FY 2024/25	OAG-CRF-2024-25	PDF p. 23

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INDICATOR	VALUE	PERIOD	SOURCE	PAGE
oag-crf: equitable share of year received [39,40]	7,301,472,443 KSh	FY 2024/25	OAG-CRF-2024-25	PDF p. 32
oag-crf: exchequer q4 cash [41,42]	3,066,618,426 KSh	FY 2024/25	OAG-CRF-2024-25	PDF p. 39
oag-crf: exchequer cash received [43,44]	7,882,514,002 KSh	FY 2024/25	OAG-CRF-2024-25	PDF p. 39
oag-crf: exchequer q1 cash [45,46]	1,198,398,213 KSh	FY 2024/25	OAG-CRF-2024-25	PDF p. 39
oag-crf: exchequer q2 cash [45,47]	2,412,754,410 KSh	FY 2024/25	OAG-CRF-2024-25	PDF p. 39
oag-crf: exchequer q3 cash [45,48]	1,204,742,953 KSh	FY 2024/25	OAG-CRF-2024-25	PDF p. 39

Every row: confidence 3 of 5; Read: ocr-tesseract.

1. Audited statement (prior-year comparative), cash.
2. Statement of receipts and disbursements, Total County Own Source Revenue (FY 2022/23 comparative column).
3. Statement of receipts and disbursements, Hospital Fees (FY 2022/23 comparative).
4. Audited statement of receipts and disbursements (cash), including hospital fees and liquor licences.
5. Statement of receipts and disbursements, Total County Own Source Revenue (FY 2023/24 column).
6. Audited statement (cash); the auditor could not confirm this amount (basis for qualified opinion).
7. Statement of receipts and disbursements, Hospital Fees (FY 2023/24).
8. Audited statement, cash receipts in the year, all own-source streams including hospital fees (cash) and donations not received through the CRF.
9. Statement of cash flows, Total Receipts.
10. Audited statement, cash basis.
11. Statement of cash flows, Hospital Fees.
12. Audited statement, accrual basis: revenue earned in the year including receivables, not cash received.
13. Statement of financial performance, Total Revenues (a).
14. Audited statement, accrual basis.
15. Statement of financial performance, Hospital Fees (note 19).
16. Receivables counted in the variance against the target (management discussion).
17. Management discussion: "includes Kshs 189,260,228 representing receivable".
18. Auditor's text quoting note 19 (accrual).
19. Basis for qualified opinion, para. 2: Level 5 hospital (F.I.F).
20. Basis for qualified opinion, para. 2: Level 4 hospitals (Linda Mama).
21. Basis for qualified opinion, para. 2: NHIF/Capitation/SHA.
22. Audited note (accrual).
23. Note 19, Hospital Fees: Level 5 hospitals (F.I.F).
24. Note 19, Hospital Fees: Total.
25. Revenue budget, balance brought forward.
26. Table 1: Revenue performance in FY 2024/2025 (management discussion).
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28. CARA allocation budgeted.
29. CARA (equitable share) of FY 2024/25 received in the year.
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32. Total revenue budget including the balance brought forward.
33. Exchequer releases received in June 2025 (auditor's text).
34. Basis for qualified opinion... Other matter 2, Late Exchequer Issues.
35. Total actual receipts in the statement of comparison of budget and actual amounts (auditor's text).
36. Other matter 2, Late Exchequer Issues ("total actual receipt").
37. Audited statement, cash received in the year: includes the FY 2023/24 exchequer receivable of 581,041,559 released in FY 2024/25.
38. 11. Statement of cash flows, Exchequer releases (note 6).
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40. Note 6, Exchequer releases: Equitable Share.
41. Appendix to the audited statements; quarter of receipt.
42. Appendix 2: Analysis of receipts from the National Treasury exchequer releases, Equitable share, Quarter 4.
43. Appendix to the audited statements; total of the four quarters.
44. Appendix 2: Analysis of receipts from the National Treasury exchequer releases, Equitable share, Total.
45. Appendix to the audited statements.
46. Appendix 2, Equitable share, Quarter 1.
47. Appendix 2, Equitable share, Quarter 2.
48. Appendix 2, Equitable share, Quarter 3.

Own-source revenue against target, in real terms and per person, by publisher (Takwimu calculation)

INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Own-source revenue against target, FY 2013/14 (County Treasury table in the Auditor-General's FY 2023/24 Receiver of Revenue report) [1]	65.59%	FY 2013/14	OAG-ROR-2023-24	PDF p. 9	3 of 5

INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Own-source revenue against target, FY 2013/14 (County Treasury table in the Auditor-General's FY 2024/25 Receiver of Revenue report) [1]	65.59%	FY 2013/14	OAG-ROR-2024-25	PDF p. 10	3 of 5
Own-source revenue in real terms, FY 2013/14 (Controller of Budget) [2]	192.1 KSh million at FY 2024/25 prices	FY 2013/14	cob-report-2014-15	PDF p. 248	4 of 5
Own-source revenue in real terms, FY 2013/14 (County Treasury table in the Auditor-General's FY 2024/25 Receiver of Revenue report) [2]	193.81 KSh million at FY 2024/25 prices	FY 2013/14	OAG-ROR-2024-25	PDF p. 10	3 of 5
Own-source revenue against target, FY 2014/15 (Controller of Budget) [1]	47.53%	FY 2014/15	cob-report-2014-15	PDF p. 248	4 of 5
Own-source revenue against target, FY 2014/15 (County Treasury table in the Auditor-General's FY 2023/24 Receiver of Revenue report) [1]	47.52%	FY 2014/15	OAG-ROR-2023-24	PDF p. 9	3 of 5
Own-source revenue against target, FY 2014/15 (County Treasury table in the Auditor-General's FY 2024/25 Receiver of Revenue report) [1]	47.52%	FY 2014/15	OAG-ROR-2024-25	PDF p. 10	3 of 5
Own-source revenue in real terms, FY 2014/15 (Controller of Budget) [3]	258.58 KSh million at FY 2024/25 prices	FY 2014/15	cob-report-2014-15	PDF p. 248	4 of 5
Own-source revenue in real terms, FY 2014/15 (County Treasury table in the Auditor-General's FY 2024/25 Receiver of Revenue report) [3]	258.48 KSh million at FY 2024/25 prices	FY 2014/15	OAG-ROR-2024-25	PDF p. 10	3 of 5
Own-source revenue per person, FY 2015/16 (Controller of Budget) [4]	137 KSh per person (current prices)	FY 2015/16	cob-report-2015-16	PDF p. 275 (printed 253)	3 of 5
Own-source revenue per person, FY 2015/16 (County Treasury table in the Auditor-General's FY 2024/25 Receiver of Revenue report) [4]	142 KSh per person (current prices)	FY 2015/16	OAG-ROR-2024-25	PDF p. 10	3 of 5
Own-source revenue against target, FY 2015/16 (Controller of Budget) [1]	37.26%	FY 2015/16	cob-report-2015-16	PDF p. 275 (printed 253)	3 of 5
Own-source revenue against target, FY 2015/16 (County Treasury table in the Auditor-General's FY 2023/24 Receiver of Revenue report) [1]	57.65%	FY 2015/16	OAG-ROR-2023-24	PDF p. 9	3 of 5
Own-source revenue against target, FY 2015/16 (County Treasury table in the Auditor-General's FY 2024/25 Receiver of Revenue report) [1]	57.65%	FY 2015/16	OAG-ROR-2024-25	PDF p. 10	3 of 5
Own-source revenue in real terms, FY 2015/16 (Controller of Budget) [5]	216.84 KSh million at FY 2024/25 prices	FY 2015/16	cob-report-2015-16	PDF p. 275 (printed 253)	3 of 5
Own-source revenue in real terms, FY 2015/16 (County Treasury table in the Auditor-General's FY 2024/25 Receiver of Revenue report) [5]	224.74 KSh million at FY 2024/25 prices	FY 2015/16	OAG-ROR-2024-25	PDF p. 10	3 of 5
Own-source revenue against target, FY 2016/17 (County Treasury, Budget Review and Outlook Paper) [1]	64.01%	FY 2016/17	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2017	PDF p. 12	4 of 5
Own-source revenue against target, FY 2016/17 (Controller of Budget) [1]	64.01%	FY 2016/17	cob-report-2016-17	PDF p. 275 (printed 253)	4 of 5

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INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Own-source revenue against target, FY 2016/17 (County Treasury table in the Auditor-General's FY 2023/24 Receiver of Revenue report) [1]	64.01%	FY 2016/17	OAG-ROR-2023-24	PDF p. 9	3 of 5
Own-source revenue against target, FY 2016/17 (County Treasury table in the Auditor-General's FY 2024/25 Receiver of Revenue report) [1]	64.01%	FY 2016/17	OAG-ROR-2024-25	PDF p. 10	3 of 5
Own-source revenue in real terms, FY 2016/17 (County Treasury, Budget Review and Outlook Paper) [6]	273.32 KSh million at FY 2024/25 prices	FY 2016/17	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2017	PDF p. 12	4 of 5
Own-source revenue in real terms, FY 2016/17 (Controller of Budget) [6]	273.34 KSh million at FY 2024/25 prices	FY 2016/17	cob-report-2016-17	PDF p. 275 (printed 253)	4 of 5
Own-source revenue in real terms, FY 2016/17 (County Treasury table in the Auditor-General's FY 2024/25 Receiver of Revenue report) [6]	273.32 KSh million at FY 2024/25 prices	FY 2016/17	OAG-ROR-2024-25	PDF p. 10	3 of 5
Own-source revenue per person, FY 2017/18 (County Treasury, Budget Review and Outlook Paper) [4]	132 KSh per person (current prices)	FY 2017/18	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2018	PDF p. 14	3 of 5
Own-source revenue per person, FY 2017/18 (Controller of Budget) [4]	144 KSh per person (current prices)	FY 2017/18	cob-report-2017-18	PDF p. 269 (printed 248)	3 of 5
Own-source revenue per person, FY 2017/18 (County Treasury table in the Auditor-General's FY 2024/25 Receiver of Revenue report) [4]	140 KSh per person (current prices)	FY 2017/18	OAG-ROR-2024-25	PDF p. 10	3 of 5
Own-source revenue against target, FY 2017/18 (County Treasury, Budget Review and Outlook Paper) [1]	47.31%	FY 2017/18	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2018	PDF p. 14	4 of 5
Own-source revenue against target, FY 2017/18 (Controller of Budget) [1]	51.61%	FY 2017/18	cob-report-2017-18	PDF p. 269 (printed 248)	4 of 5
Own-source revenue against target, FY 2017/18 (County Treasury table in the Auditor-General's FY 2023/24 Receiver of Revenue report) [1]	49.98%	FY 2017/18	OAG-ROR-2023-24	PDF p. 9	3 of 5
Own-source revenue against target, FY 2017/18 (County Treasury table in the Auditor-General's FY 2024/25 Receiver of Revenue report) [1]	49.98%	FY 2017/18	OAG-ROR-2024-25	PDF p. 10	3 of 5
Own-source revenue in real terms, FY 2017/18 (County Treasury, Budget Review and Outlook Paper) [7]	190.06 KSh million at FY 2024/25 prices	FY 2017/18	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2018	PDF p. 14	4 of 5
Own-source revenue in real terms, FY 2017/18 (Controller of Budget) [7]	207.34 KSh million at FY 2024/25 prices	FY 2017/18	cob-report-2017-18	PDF p. 269 (printed 248)	4 of 5

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INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Own-source revenue in real terms, FY 2017/18 (County Treasury table in the Auditor-General's FY 2024/25 Receiver of Revenue report) [7]	200.82 KSh million at FY 2024/25 prices	FY 2017/18	OAG-ROR-2024-25	PDF p. 10	3 of 5
Own-source revenue against target, FY 2018/19 (County Treasury, Budget Review and Outlook Paper) [1]	58.36%	FY 2018/19	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2019	PDF p. 11	4 of 5
Own-source revenue against target, FY 2018/19 (Controller of Budget) [1]	58.36%	FY 2018/19	cob-report-2018-19	PDF p. 269 (printed 246)	4 of 5
Own-source revenue against target, FY 2018/19 (County Treasury table in the Auditor-General's FY 2023/24 Receiver of Revenue report) [1]	58.36%	FY 2018/19	OAG-ROR-2023-24	PDF p. 9	3 of 5
Own-source revenue against target, FY 2018/19 (County Treasury table in the Auditor-General's FY 2024/25 Receiver of Revenue report) [1]	58.36%	FY 2018/19	OAG-ROR-2024-25	PDF p. 10	3 of 5
Own-source revenue in real terms, FY 2018/19 (County Treasury, Budget Review and Outlook Paper) [8]	268.87 KSh million at FY 2024/25 prices	FY 2018/19	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2019	PDF p. 11	4 of 5
Own-source revenue in real terms, FY 2018/19 (Controller of Budget) [8]	268.87 KSh million at FY 2024/25 prices	FY 2018/19	cob-report-2018-19	PDF p. 269 (printed 246)	4 of 5
Own-source revenue in real terms, FY 2018/19 (County Treasury table in the Auditor-General's FY 2024/25 Receiver of Revenue report) [8]	268.87 KSh million at FY 2024/25 prices	FY 2018/19	OAG-ROR-2024-25	PDF p. 10	3 of 5
Own-source revenue per person, FY 2019/20 (County Treasury, Budget Review and Outlook Paper) [4]	186 KSh per person (current prices)	FY 2019/20	siaya-brop-2019-20	PDF p. 13	4 of 5
Own-source revenue per person, FY 2019/20 (Controller of Budget) [4]	181 KSh per person (current prices)	FY 2019/20	cob-report-2020-21	PDF p. 374	4 of 5
Own-source revenue per person, FY 2019/20 (County Treasury table in the Auditor-General's FY 2024/25 Receiver of Revenue report) [4]	279 KSh per person (current prices)	FY 2019/20	OAG-ROR-2024-25	PDF p. 10	3 of 5
Own-source revenue against target, FY 2019/20 (County Treasury, Budget Review and Outlook Paper) [1]	43.87%	FY 2019/20	siaya-brop-2019-20	PDF p. 13	4 of 5
Own-source revenue against target, FY 2019/20 (County Treasury table in the Auditor-General's FY 2023/24 Receiver of Revenue report) [1]	66%	FY 2019/20	OAG-ROR-2023-24	PDF p. 9	3 of 5
Own-source revenue against target, FY 2019/20 (County Treasury table in the Auditor-General's FY 2024/25 Receiver of Revenue report) [1]	66%	FY 2019/20	OAG-ROR-2024-25	PDF p. 10	3 of 5
Own-source revenue in real terms, FY 2019/20 (County Treasury, Budget Review and Outlook Paper) [9]	247.97 KSh million at FY 2024/25 prices	FY 2019/20	siaya-brop-2019-20	PDF p. 13	4 of 5
Own-source revenue in real terms, FY 2019/20 (Controller of Budget) [9]	241.49 KSh million at FY 2024/25 prices	FY 2019/20	cob-report-2020-21	PDF p. 374	4 of 5

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INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Own-source revenue in real terms, FY 2019/20 (County Treasury table in the Auditor-General's FY 2024/25 Receiver of Revenue report) [9]	373.06 KSh million at FY 2024/25 prices	FY 2019/20	OAG-ROR-2024-25	PDF p. 10	3 of 5
Own-source revenue against target, FY 2020/21 (Controller of Budget) [1]	79.26%	FY 2020/21	cob-report-2020-21	PDF p. 372	4 of 5
Own-source revenue against target, FY 2020/21 (County Treasury table in the Auditor-General's FY 2023/24 Receiver of Revenue report) [1]	78.4%	FY 2020/21	OAG-ROR-2023-24	PDF p. 9	3 of 5
Own-source revenue against target, FY 2020/21 (County Treasury table in the Auditor-General's FY 2024/25 Receiver of Revenue report) [1]	78.4%	FY 2020/21	OAG-ROR-2024-25	PDF p. 10	3 of 5
Own-source revenue in real terms, FY 2020/21 (Controller of Budget) [10]	423.58 KSh million at FY 2024/25 prices	FY 2020/21	cob-report-2020-21	PDF p. 372	4 of 5
Own-source revenue in real terms, FY 2020/21 (County Treasury table in the Auditor-General's FY 2024/25 Receiver of Revenue report) [10]	419.02 KSh million at FY 2024/25 prices	FY 2020/21	OAG-ROR-2024-25	PDF p. 10	3 of 5
Own-source revenue against target, FY 2021/22 (County Treasury, Budget Review and Outlook Paper) [1]	100.21%	FY 2021/22	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2022	PDF p. 12	4 of 5
Own-source revenue against target, FY 2021/22 (Controller of Budget) [1]	97.51%	FY 2021/22	cob-report-2021-22	PDF p. 408 (printed 384)	3 of 5
Own-source revenue against target, FY 2021/22 (County Treasury table in the Auditor-General's FY 2023/24 Receiver of Revenue report) [1]	100.21%	FY 2021/22	OAG-ROR-2023-24	PDF p. 9	3 of 5
Own-source revenue against target, FY 2021/22 (County Treasury table in the Auditor-General's FY 2024/25 Receiver of Revenue report) [1]	100.21%	FY 2021/22	OAG-ROR-2024-25	PDF p. 10	3 of 5
Own-source revenue in real terms, FY 2021/22 (County Treasury, Budget Review and Outlook Paper) [11]	531.32 KSh million at FY 2024/25 prices	FY 2021/22	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2022	PDF p. 12	4 of 5
Own-source revenue in real terms, FY 2021/22 (Controller of Budget) [11]	517.04 KSh million at FY 2024/25 prices	FY 2021/22	cob-report-2021-22	PDF p. 408 (printed 384)	3 of 5
Own-source revenue in real terms, FY 2021/22 (County Treasury table in the Auditor-General's FY 2024/25 Receiver of Revenue report) [11]	531.32 KSh million at FY 2024/25 prices	FY 2021/22	OAG-ROR-2024-25	PDF p. 10	3 of 5
Own-source revenue per person, FY 2022/23 (Controller of Budget) [4]	387 KSh per person (current prices)	FY 2022/23	cob-report-2022-23	PDF p. 575 (printed 549)	3 of 5
Own-source receipts per person, FY 2022/23 (Auditor-General, audited cash statement, OAG-ROR-2023-24) [4]	482 KSh per person (current prices)	FY 2022/23	OAG-ROR-2023-24	PDF p. 19	3 of 5
Own-source revenue per person, FY 2022/23 (County Treasury table in the Auditor-General's FY 2024/25 Receiver of Revenue report) [4]	482 KSh per person (current prices)	FY 2022/23	OAG-ROR-2024-25	PDF p. 10	3 of 5

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INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Own-source revenue against target, FY 2022/23 (Controller of Budget) [1]	68.14%	FY 2022/23	cob-report-2022-23	PDF p. 575 (printed 549)	3 of 5
Own-source revenue against target, FY 2022/23 (County Treasury table in the Auditor-General's FY 2023/24 Receiver of Revenue report) [1]	71.54%	FY 2022/23	OAG-ROR-2023-24	PDF p. 9	3 of 5
Own-source revenue against target, FY 2022/23 (County Treasury table in the Auditor-General's FY 2024/25 Receiver of Revenue report) [1]	71.54%	FY 2022/23	OAG-ROR-2024-25	PDF p. 10	3 of 5
Own-source revenue in real terms, FY 2022/23 (Controller of Budget) [12]	444.68 KSh million at FY 2024/25 prices	FY 2022/23	cob-report-2022-23	PDF p. 575 (printed 549)	3 of 5
Own-source receipts in real terms, FY 2022/23 (Auditor-General, audited cash statement, OAG-ROR-2023-24) [12]	554.5 KSh million at FY 2024/25 prices	FY 2022/23	OAG-ROR-2023-24	PDF p. 19	3 of 5
Own-source revenue in real terms, FY 2022/23 (County Treasury table in the Auditor-General's FY 2024/25 Receiver of Revenue report) [12]	554.39 KSh million at FY 2024/25 prices	FY 2022/23	OAG-ROR-2024-25	PDF p. 10	3 of 5
Own-source revenue against target, FY 2023/24 (County Treasury, Budget Review and Outlook Paper) [1]	79.17%	FY 2023/24	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2023	PDF p. 17	4 of 5
Own-source revenue against target, FY 2023/24 (Controller of Budget) [1]	80.36%	FY 2023/24	cob-report-2023-24	PDF p. 511 (printed 488)	3 of 5
Own-source revenue against target, FY 2023/24 (County Treasury table in the Auditor-General's FY 2023/24 Receiver of Revenue report) [1]	80.21%	FY 2023/24	OAG-ROR-2023-24	PDF p. 9	3 of 5
Own-source revenue against target, FY 2023/24 (County Treasury table in the Auditor-General's FY 2024/25 Receiver of Revenue report) [1]	80.21%	FY 2023/24	OAG-ROR-2024-25	PDF p. 10	3 of 5
Own-source revenue in real terms, FY 2023/24 (County Treasury, Budget Review and Outlook Paper) [13]	627.41 KSh million at FY 2024/25 prices	FY 2023/24	KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2023	PDF p. 17	4 of 5
Own-source revenue in real terms, FY 2023/24 (Controller of Budget) [13]	636.86 KSh million at FY 2024/25 prices	FY 2023/24	cob-report-2023-24	PDF p. 511 (printed 488)	3 of 5
Own-source receipts in real terms, FY 2023/24 (Auditor-General, audited cash statement, OAG-ROR-2023-24) [13]	636.47 KSh million at FY 2024/25 prices	FY 2023/24	OAG-ROR-2023-24	PDF p. 19	3 of 5
Own-source revenue in real terms, FY 2023/24 (County Treasury table in the Auditor-General's FY 2024/25 Receiver of Revenue report) [13]	636.51 KSh million at FY 2024/25 prices	FY 2023/24	OAG-ROR-2024-25	PDF p. 10	3 of 5
Own-source revenue against target, FY 2024/25, accrual basis (Auditor-General, Receiver of Revenue FY 2024/25) [1]	90.81%	FY 2024/25	OAG-ROR-2024-25	PDF p. 26	3 of 5
Own-source revenue against target, FY 2024/25, cash basis (Auditor-General, Receiver of Revenue FY 2024/25) [1]	72.57%	FY 2024/25	OAG-ROR-2024-25	PDF p. 29	3 of 5

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INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Own-source revenue against target, FY 2024/25 (County Treasury table in the Auditor-General's FY 2024/25 Receiver of Revenue report)[1]	72.57%	FY 2024/25	OAG-ROR-2024-25	PDF p. 10	3 of 5
Own-source revenue in real terms, FY 2024/25 (Controller of Budget)[14]	436.68 KSh million at FY 2024/25 prices	FY 2024/25	cob-report-2024-25	PDF p. 476 (printed 433)	4 of 5
Own-source receipts in real terms, FY 2024/25 (Auditor-General, audited cash statement, OAG-ROR-2024-25)[14]	757.63 KSh million at FY 2024/25 prices	FY 2024/25	OAG-ROR-2024-25	PDF p. 29	3 of 5
Own-source revenue in real terms, FY 2024/25 (County Treasury table in the Auditor-General's FY 2024/25 Receiver of Revenue report)[14]	757.63 KSh million at FY 2024/25 prices	FY 2024/25	OAG-ROR-2024-25	PDF p. 10	3 of 5
Own-source revenue against target, FY 2025/26 (Controller of Budget)[1]	26.94%	FY 2025/26	cob-report-2025-26	PDF p. 38	3 of 5

Every row: Calculated by Takwimu Kenya from published figures; Confidence: the lowest of its inputs.

1. Formula: Own-source revenue collected divided by the target, times 100; both from the same document.
2. Formula: Own-source revenue (KSh million) multiplied by CPI(FY 2024/25) / CPI(FY 2013/14).
3. Formula: Own-source revenue (KSh million) multiplied by CPI(FY 2024/25) / CPI(FY 2014/15).
4. Formula: Own-source revenue (KSh) divided by the population of the calendar year in which the fiscal year starts.
5. Formula: Own-source revenue (KSh million) multiplied by CPI(FY 2024/25) / CPI(FY 2015/16).
6. Formula: Own-source revenue (KSh million) multiplied by CPI(FY 2024/25) / CPI(FY 2016/17).
7. Formula: Own-source revenue (KSh million) multiplied by CPI(FY 2024/25) / CPI(FY 2017/18).
8. Formula: Own-source revenue (KSh million) multiplied by CPI(FY 2024/25) / CPI(FY 2018/19).
9. Formula: Own-source revenue (KSh million) multiplied by CPI(FY 2024/25) / CPI(FY 2019/20).
10. Formula: Own-source revenue (KSh million) multiplied by CPI(FY 2024/25) / CPI(FY 2020/21).
11. Formula: Own-source revenue (KSh million) multiplied by CPI(FY 2024/25) / CPI(FY 2021/22).
12. Formula: Own-source revenue (KSh million) multiplied by CPI(FY 2024/25) / CPI(FY 2022/23).
13. Formula: Own-source revenue (KSh million) multiplied by CPI(FY 2024/25) / CPI(FY 2023/24).
14. Formula: Own-source revenue (KSh million) multiplied by CPI(FY 2024/25) / CPI(FY 2024/25).

Interpretation (Takwimu editorial, not a finding)

What the figures mean: the publishers agree within 10 per cent in most years; the spread is wider in FY 2019/20, FY 2022/23, FY 2024/25. Figures the County Treasury reports in the management discussion of an audit report; the audit opinion does not cover them. Receipts actually received in the year (statement of receipts and disbursements, statement of cash flows). Revenue earned in the year, including amounts billed but not yet received (statement of financial performance). The Receiver of Revenue moved to accrual reporting in FY 2024/25.

Context: the county's revenue grew in nominal and real terms over the decade, but against its own targets it collected between about two-fifths and all of the target, depending on the year and the publisher. Comparisons with other counties use only Controller of Budget figures (section on all 47 counties), because the other publishers do not cover every county.

9. Transfers

Canonical topic pages: Siaya fiscal ledger (every source value, own-source revenue) (takwimu.netlify.app/counties/siaya/ledger/); Siaya fiscal analysis (share of budget spent, pending bills, real per-capita spending) (takwimu.netlify.app/counties/siaya/analysis/).

Findings

Equitable share, budgeted or expected: every source value held

INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Equitable share, budgeted or expected[1]	4,360 KSh million	FY 2014/15	cob-report-2014-15	PDF p. 248	3 of 5
Equitable share, budgeted or expected[2]	5,000 KSh million	FY 2015/16	cob-report-2015-16	PDF p. 275 (printed 253)	3 of 5

INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Equitable share, budgeted or expected[1]	5,390 KSh million	FY 2016/17	cob-report-2016-17	PDF p. 275 (printed 253)	3 of 5
Equitable share, budgeted or expected[1]	5,530 KSh million	FY 2017/18	cob-report-2017-18	PDF p. 268 (printed 247)	3 of 5
Equitable share, budgeted or expected[1]	6,030 KSh million	FY 2018/19	cob-report-2018-19	PDF p. 269 (printed 246)	3 of 5
Equitable share, budgeted or expected[2]	5,790 KSh million	FY 2020/21	cob-report-2020-21	PDF p. 372	3 of 5
Equitable share, budgeted or expected[1]	6,966.507531 KSh million	FY 2021/22	cob-report-2021-22	PDF p. 408 (printed 384)	3 of 5
Equitable share, budgeted or expected[2]	6,970 KSh million	FY 2022/23	cob-report-2022-23	PDF p. 575 (printed 549)	3 of 5
Equitable share, budgeted or expected[2]	7,260 KSh million	FY 2023/24	cob-report-2023-24	PDF p. 511 (printed 488)	3 of 5
Equitable share, budgeted or expected[1]	7,263.019462 KSh million	FY 2023/24	GOV-02-FY2023-24-Q4	PDF p. 2	4 of 5
Equitable share, budgeted or expected[1]	7,263.019462 KSh million	FY 2023/24	GOV-03	PDF p. 13	4 of 5
Equitable share, budgeted or expected[2]	7,550 KSh million	FY 2024/25	cob-report-2024-25	PDF p. 474 (printed 431)	3 of 5
Equitable share, budgeted or expected[1]	7,545.45041 KSh million	FY 2024/25	GOV-03	PDF p. 16	4 of 5
Equitable share, budgeted or expected[1]	7,545.380269 KSh million	FY 2024/25	GOV-02-FY2024-25-Q4	PDF p. 2	4 of 5
Equitable share, budgeted or expected[1]	7,754.478885 KSh million	FY 2025/26	GOV-02-FY2025-26-Q4	PDF p. 2	4 of 5

Every row: Scope: county government (executive and assembly).

1. Read: text.
2. Read: ocr-tesseract.

Equitable share, received: every source value held

INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Equitable share, received[1]	4,360 KSh million	FY 2014/15	cob-report-2014-15	PDF p. 248	3 of 5
Equitable share, received[2]	5,000 KSh million	FY 2015/16	cob-report-2015-16	PDF p. 275 (printed 253)	3 of 5
Equitable share, received[1]	5,390 KSh million	FY 2016/17	cob-report-2016-17	PDF p. 275 (printed 253)	3 of 5
Equitable share, received[1]	5,530 KSh million	FY 2017/18	cob-report-2017-18	PDF p. 269 (printed 248)	3 of 5
Equitable share, received[1]	6,030 KSh million	FY 2018/19	cob-report-2018-19	PDF p. 269 (printed 246)	3 of 5
Equitable share, received[2]	5,790 KSh million	FY 2020/21	cob-report-2020-21	PDF p. 372	3 of 5
Equitable share, received[1]	6,409.186926 KSh million	FY 2021/22	cob-report-2021-22	PDF p. 408 (printed 384)	3 of 5

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INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Equitable share, received [2]	6,970 KSh million	FY 2022/23	cob-report-2022-23	PDF p. 575 (printed 549)	3 of 5
Equitable share, received [2]	6,680 KSh million	FY 2023/24	cob-report-2023-24	PDF p. 511 (printed 488)	3 of 5
Equitable share, received [1]	6,681.977903 KSh million	FY 2023/24	GOV-02-FY2023-24-Q4	PDF p. 3	4 of 5
Equitable share, received [2]	7,880 KSh million DISPUTED	FY 2024/25	cob-report-2024-25	PDF p. 474 (printed 431)	3 of 5
Equitable share, received [1]	7,301.473431 KSh million DISPUTED	FY 2024/25	GOV-03	PDF p. 16	4 of 5
Equitable share, received [1]	7,882.514002 KSh million DISPUTED	FY 2024/25	GOV-02-FY2024-25-Q4	PDF p. 3	4 of 5
Equitable share, received [1]	7,754.478885 KSh million	FY 2025/26	GOV-02-FY2025-26-Q4	PDF p. 2	4 of 5

Every row: Scope: county government (executive and assembly).

1. Read: text.
2. Read: ocr-tesseract.

Conditional grants or additional allocations, budgeted: every source value held

INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Conditional grants or additional allocations, budgeted [1]	25.15 KSh million	FY 2014/15	cob-report-2014-15	PDF p. 248	2 of 5
Conditional grants or additional allocations, budgeted [2]	425.95 KSh million	FY 2015/16	cob-report-2015-16	PDF p. 275 (printed 253)	3 of 5
Conditional grants or additional allocations, budgeted [1]	352.5 KSh million	FY 2016/17	cob-report-2016-17	PDF p. 275 (printed 253)	3 of 5
Conditional grants or additional allocations, budgeted [1]	549.62 KSh million	FY 2017/18	cob-report-2017-18	PDF p. 268 (printed 247)	3 of 5
Conditional grants or additional allocations, budgeted [1]	844.302787 KSh million	FY 2018/19	cob-report-2018-19	PDF p. 270 (printed 247)	3 of 5
Conditional grants or additional allocations, budgeted [2]	773.15 KSh million	FY 2020/21	cob-report-2020-21	PDF p. 372	3 of 5
Conditional grants or additional allocations, budgeted [1]	693.450547 KSh million	FY 2021/22	cob-report-2021-22	PDF p. 408 (printed 384)	3 of 5
Conditional grants or additional allocations, budgeted [2]	238.32 KSh million	FY 2022/23	cob-report-2022-23	PDF p. 575 (printed 549)	3 of 5
Conditional grants or additional allocations, budgeted [2]	874.01 KSh million DISPUTED	FY 2023/24	cob-report-2023-24	PDF p. 511 (printed 488)	3 of 5
Conditional grants or additional allocations, budgeted [1]	950.205559 KSh million DISPUTED	FY 2023/24	GOV-02-FY2023-24-Q4	PDF p. 2	4 of 5
Conditional grants or additional allocations, budgeted [1]	874.0123 KSh million DISPUTED	FY 2023/24	GOV-02-FY2023-24-Q4	PDF p. 3	4 of 5
Conditional grants or additional allocations, budgeted [1]	950.205559 KSh million DISPUTED	FY 2023/24	GOV-03	PDF p. 13	4 of 5
Conditional grants or additional allocations, budgeted [2]	698 KSh million	FY 2024/25	cob-report-2024-25	PDF p. 474 (printed 431)	3 of 5

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INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Conditional grants or additional allocations, budgeted [1]	698.11542 KSh million	FY 2024/25	GOV-03	PDF p. 16	4 of 5
Conditional grants or additional allocations, budgeted [1]	698.185561 KSh million	FY 2024/25	GOV-02-FY2024-25-Q4	PDF p. 2	4 of 5
Conditional grants or additional allocations, budgeted [1]	1,409.274562 KSh million DISPUTED	FY 2025/26	GOV-02-FY2025-26-Q4	PDF p. 3	4 of 5
Conditional grants or additional allocations, budgeted [1]	962 KSh million DISPUTED	FY 2025/26	GOV-02-FY2025-26-Q1	PDF p. 2	3 of 5

Every row: Scope: county government (executive and assembly).

1. Read: text.
2. Read: ocr-tesseract.

Conditional grants or additional allocations, received: every source value held

INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Conditional grants or additional allocations, received [1]	185.2 KSh million	FY 2015/16	cob-report-2015-16	PDF p. 275 (printed 253)	3 of 5
Conditional grants or additional allocations, received [2]	311.77 KSh million	FY 2016/17	cob-report-2016-17	PDF p. 275 (printed 253)	3 of 5
Conditional grants or additional allocations, received [2]	451.31 KSh million	FY 2017/18	cob-report-2017-18	PDF p. 269 (printed 248)	3 of 5
Conditional grants or additional allocations, received [2]	392.985072 KSh million	FY 2018/19	cob-report-2018-19	PDF p. 270 (printed 247)	3 of 5
Conditional grants or additional allocations, received [1]	533.93 KSh million	FY 2020/21	cob-report-2020-21	PDF p. 372	3 of 5
Conditional grants or additional allocations, received [2]	426.622226 KSh million	FY 2021/22	cob-report-2021-22	PDF p. 408 (printed 384)	3 of 5
Conditional grants or additional allocations, received [1]	116.68 KSh million	FY 2022/23	cob-report-2022-23	PDF p. 575 (printed 549)	3 of 5
Conditional grants or additional allocations, received [1]	477.54 KSh million DISPUTED	FY 2023/24	cob-report-2023-24	PDF p. 511 (printed 488)	3 of 5
Conditional grants or additional allocations, received [2]	466.543935 KSh million DISPUTED	FY 2023/24	GOV-02-FY2023-24-Q4	PDF p. 5	4 of 5
Conditional grants or additional allocations, received [1]	111 KSh million DISPUTED	FY 2024/25	cob-report-2024-25	PDF p. 474 (printed 431)	3 of 5
Conditional grants or additional allocations, received [2]	276.859695 KSh million DISPUTED	FY 2024/25	GOV-03	PDF p. 16	4 of 5
Conditional grants or additional allocations, received [2]	111.490421 KSh million DISPUTED	FY 2024/25	GOV-02-FY2024-25-Q4	PDF p. 3	4 of 5
Conditional grants or additional allocations, received [2]	907.998733 KSh million	FY 2025/26	GOV-02-FY2025-26-Q4	PDF p. 3	4 of 5

Every row: Scope: county government (executive and assembly).

1. Read: ocr-tesseract.
2. Read: text.

Transfer dependency calculated by Takwimu

INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Transfer dependency, FY 2015/16 (cob-report-2015-16)	97.59 % of the three published receipt streams	FY 2015/16	cob-report-2015-16	PDF p. 275 (printed 253)	3 of 5

INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Transfer dependency, FY 2016/17 (cob-report-2016-17)	97.06 % of the three published receipt streams	FY 2016/17	cob-report-2016-17	PDF p. 275 (printed 253)	3 of 5
Transfer dependency, FY 2017/18 (cob-report-2017-18)	97.72 % of the three published receipt streams	FY 2017/18	cob-report-2017-18	PDF p. 269 (printed 248)	3 of 5
Transfer dependency, FY 2018/19 (cob-report-2018-19)	97.13 % of the three published receipt streams	FY 2018/19	cob-report-2018-19	PDF p. 269 (printed 246)	3 of 5
Transfer dependency, FY 2020/21 (cob-report-2020-21)	95 % of the three published receipt streams	FY 2020/21	cob-report-2020-21	PDF p. 372	3 of 5
Transfer dependency, FY 2021/22 (cob-report-2021-22)	94.03 % of the three published receipt streams	FY 2021/22	cob-report-2021-22	PDF p. 408 (printed 384)	3 of 5
Transfer dependency, FY 2022/23 (cob-report-2022-23)	93.31 % of the three published receipt streams	FY 2022/23	cob-report-2022-23	PDF p. 575 (printed 549)	3 of 5
Transfer dependency, FY 2023/24 (cob-report-2023-24)	92.14 % of the three published receipt streams	FY 2023/24	cob-report-2023-24	PDF p. 511 (printed 488)	3 of 5
Transfer dependency, FY 2023/24 (GOV-02-FY2023-24-Q4)	92.24 % of the three published receipt streams	FY 2023/24	GOV-02-FY2023-24-Q4	PDF p. 3	4 of 5
Transfer dependency, FY 2024/25 (cob-report-2024-25)	94.82 % of the three published receipt streams	FY 2024/25	cob-report-2024-25	PDF p. 474 (printed 431)	3 of 5
Transfer dependency, FY 2024/25 (GOV-02-FY2024-25-Q4)	91.34 % of the three published receipt streams	FY 2024/25	GOV-02-FY2024-25-Q4	PDF p. 3	4 of 5
Transfer dependency, FY 2024/25 (GOV-03)	90.91 % of the three published receipt streams	FY 2024/25	GOV-03	PDF p. 16	4 of 5
Transfer dependency, FY 2025/26 (GOV-02-FY2025-26-Q4)	90.81 % of the three published receipt streams	FY 2025/26	GOV-02-FY2025-26-Q4	PDF p. 2	3 of 5

Every row: Calculated by Takwimu Kenya from published figures; Formula: (Equitable share received + conditional grants or additional allocations received) divided by (equitable share received + conditional grants received + own-source revenue collected, including FIF/A-i-A where the source includes it), times 100. All three from the same document; Confidence: the lowest of its inputs.

> **Interpretation (Takwimu editorial, not a finding)**
>
> National transfers finance most of the county budget in every year held.

10. Pending bills

Canonical topic page: Siaya fiscal analysis (share of budget spent, pending bills, real per-capita spending) (takwimu.netlify.app/counties/siaya/analysis/).

Findings

Pending bills, stock at 30 June (end of the fiscal year): every source value held

INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Pending bills, stock at 30 June (end of the fiscal year) [1,2]	169.286382 KSh million	FY 2013/14	audit-2013-14	PDF p. 4	4 of 5
Pending bills, stock at 30 June (end of the fiscal year) [3,4]	336.95 KSh million	FY 2015/16	cob-report-2015-16	PDF p. 278 (printed 256)	3 of 5

INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Pending bills, stock at 30 June (end of the fiscal year) [3,2]	277.59 KSh million	FY 2016/17	cob-report-2016–17	PDF p. 276 (printed 254)	3 of 5
Pending bills, stock at 30 June (end of the fiscal year) [3,2]	614.5 KSh million	FY 2017/18	cob-report-2017–18	PDF p. 270 (printed 249)	3 of 5
Pending bills, stock at 30 June (end of the fiscal year) [3,2]	445.68 KSh million DISPUTED	FY 2018/19	cob-report-2018–19	PDF p. 271 (printed 248)	3 of 5
Pending bills, stock at 30 June (end of the fiscal year) [5,2]	386.787728 KSh million DISPUTED	FY 2018/19	senate-cpac-2019–20	PDF p. 523	3 of 5
Pending bills, stock at 30 June (end of the fiscal year) [5,2]	222.33 KSh million	FY 2019/20	senate-cpac-2019–20	PDF p. 523	3 of 5
Pending bills, stock at 30 June (end of the fiscal year) [5,2]	222.333807 KSh million	FY 2019/20	audit-2020–21	PDF p. 11	3 of 5
Pending bills, stock at 30 June (end of the fiscal year) [3,2]	1,060.92 KSh million DISPUTED	FY 2020/21	cob-report-2020–21	PDF p. 374	3 of 5
Pending bills, stock at 30 June (end of the fiscal year) [3,2]	602.08 KSh million DISPUTED	FY 2020/21	cob-report-2021–22	PDF p. 409 (printed 385)	3 of 5
Pending bills, stock at 30 June (end of the fiscal year) [5,2]	918.598546 KSh million DISPUTED	FY 2020/21	audit-2020–21	PDF p. 11	3 of 5
Pending bills, stock at 30 June (end of the fiscal year) [5,2]	601.738508 KSh million DISPUTED	FY 2020/21	audit-2020–21	PDF p. 37	3 of 5
Pending bills, stock at 30 June (end of the fiscal year) [3,2]	705.38 KSh million DISPUTED	FY 2021/22	cob-report-2021–22	PDF p. 409 (printed 385)	3 of 5
Pending bills, stock at 30 June (end of the fiscal year) [3,4]	840.67 KSh million DISPUTED	FY 2021/22	cob-report-2022–23	PDF p. 578 (printed 552)	3 of 5
Pending bills, stock at 30 June (end of the fiscal year) [1,4]	751.990941 KSh million DISPUTED	FY 2021/22	cob-report-2021–22	PDF p. 35 (printed 11)	3 of 5
Pending bills, stock at 30 June (end of the fiscal year) [5,2]	818.803232 KSh million DISPUTED	FY 2021/22	audit-2021–22	PDF p. 48	3 of 5
Pending bills, stock at 30 June (end of the fiscal year) [5,2]	738.755483 KSh million DISPUTED	FY 2021/22	audit-2021–22	PDF p. 48	3 of 5
Pending bills, stock at 30 June (end of the fiscal year) [5,2]	959.087583 KSh million DISPUTED	FY 2021/22	audit-2021–22	PDF p. 12	3 of 5
Pending bills, stock at 30 June (end of the fiscal year) [3,2]	705.38 KSh million DISPUTED	FY 2021/22	cob-report-2021–22	PDF p. 416 (printed 392)	3 of 5
Pending bills, stock at 30 June (end of the fiscal year) [3,4]	873.38 KSh million DISPUTED	FY 2022/23	cob-report-2022–23	PDF p. 578 (printed 552)	3 of 5
Pending bills, stock at 30 June (end of the fiscal year) [3,4]	761.29 KSh million DISPUTED	FY 2022/23	cob-report-2023–24	PDF p. 513 (printed 490)	3 of 5
Pending bills, stock at 30 June (end of the fiscal year) [1,4]	873.371614 KSh million DISPUTED	FY 2022/23	cob-report-2022–23	PDF p. 38 (printed 12)	3 of 5
Pending bills, stock at 30 June (end of the fiscal year) [5,2]	741.559698 KSh million DISPUTED	FY 2022/23	audit-2022–23	PDF p. 44	4 of 5
Pending bills, stock at 30 June (end of the fiscal year) [5,2]	766.110894 KSh million DISPUTED	FY 2022/23	audit-2022–23	PDF p. 44	3 of 5
Pending bills, stock at 30 June (end of the fiscal year) [5,2]	828.098541 KSh million DISPUTED	FY 2022/23	audit-2022–23	PDF p. 15	3 of 5

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INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Pending bills, stock at 30 June (end of the fiscal year) [3,2]	741.559698 KSh million DISPUTED	FY 2022/23	GOV-02-FY2023-24-Q4	PDF p. 6	4 of 5
Pending bills, stock at 30 June (end of the fiscal year) [5,4]	303.91 KSh million DISPUTED	FY 2023/24	cob-report-2023-24	PDF p. 513 (printed 490)	3 of 5
Pending bills, stock at 30 June (end of the fiscal year) [5,4]	1,123.65 KSh million DISPUTED	FY 2023/24	cob-report-2024-25	PDF p. 478 (printed 435)	3 of 5
Pending bills, stock at 30 June (end of the fiscal year) [5,4]	1,120 KSh million DISPUTED	FY 2023/24	cob-report-2024-25	PDF p. 478 (printed 435)	3 of 5
Pending bills, stock at 30 June (end of the fiscal year) [5,4]	303.90978 KSh million DISPUTED	FY 2023/24	cob-report-2023-24	PDF p. 33 (printed 10)	3 of 5
Pending bills, stock at 30 June (end of the fiscal year) [5,2]	1,466.051526 KSh million DISPUTED	FY 2023/24	audit-2023-24	PDF p. 15	3 of 5
Pending bills, stock at 30 June (end of the fiscal year) [3,2]	1,446.894563 KSh million DISPUTED	FY 2023/24	GOV-02-FY2023-24-Q4	PDF p. 6	4 of 5
Pending bills, stock at 30 June (end of the fiscal year) [3,2]	1,123.648608 KSh million DISPUTED	FY 2023/24	GOV-02-FY2024-25-Q4	PDF p. 7	4 of 5
Pending bills, stock at 30 June (end of the fiscal year) [5,4]	545.95 KSh million DISPUTED	FY 2024/25	cob-report-2024-25	PDF p. 478 (printed 435)	3 of 5
Pending bills, stock at 30 June (end of the fiscal year) [1,4]	1,890 KSh million DISPUTED	FY 2024/25	cob-report-2024-25	PDF p. 58 (printed 15)	3 of 5
Pending bills, stock at 30 June (end of the fiscal year) [3,2]	545.950403 KSh million DISPUTED	FY 2024/25	GOV-02-FY2024-25-Q4	PDF p. 7	4 of 5
Pending bills, stock at 30 June (end of the fiscal year) [1,2]	1,473.850073 KSh million DISPUTED	FY 2024/25	GOV-02-FY2025-26-Q1	PDF p. 8	4 of 5
Pending bills, stock at 30 June (end of the fiscal year) [3,2]	1,120 KSh million DISPUTED	FY 2024/25	cob-report-2024-25	PDF p. 478 (printed 435)	2 of 5
Pending bills, stock at 30 June (end of the fiscal year) [1,6]	1,276.88 KSh million	FY 2025/26	cob-report-2025-26	PDF p. 53	3 of 5

1. Scope: county government (executive and assembly).
2. Read: text.
3. Scope: not stated.
4. Read: ocr-rapidocr.
5. Scope: county executive.
6. Read: ocr-tesseract.

Pending-bill changes and roll-forward residuals calculated by Takwimu

INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Change in reported pending bills stock, 2020-06-30 to 2021-06-30 (series audited-fs-management-statement) [1]	696.26 KSh million	2020-06-30 to 2021-06-30	audit-2020-21	PDF p. 11	3 of 5
Change in reported pending bills stock, 2021-06-30 to 2022-06-30 (series audited-fs-management-statement) [1]	40.49 KSh million	2021-06-30 to 2022-06-30	audit-2020-21	PDF p. 11	3 of 5
Change in reported pending bills stock, 2022-06-30 to 2023-06-30 (series audited-fs-management-statement) [1]	-130.99 KSh million	2022-06-30 to 2023-06-30	audit-2021-22	PDF p. 12	3 of 5
Change in reported pending bills stock, 2023-06-30 to 2024-06-30 (series audited-fs-management-statement) [1]	637.95 KSh million	2023-06-30 to 2024-06-30	audit-2022-23	PDF p. 15	3 of 5
Change in reported pending bills stock, 2021-06-30 to 2022-06-30 (series auditor-general-annex-total) [1]	217.06 KSh million	2021-06-30 to 2022-06-30	audit-2020-21	PDF p. 37	3 of 5

INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Change in reported pending bills stock, 2022-06-30 to 2023-06-30 (series auditor-general-annex-total) [1]	-77.24 KSh million	2022-06-30 to 2023-06-30	audit-2021-22	PDF p. 48	3 of 5
Change in reported pending bills stock, 2021-06-30 to 2022-06-30 (cob-report-2021-22) [1]	103.3 KSh million	2021-06-30 to 2022-06-30	cob-report-2021-22	PDF p. 409 (printed 385)	3 of 5
Change in reported pending bills stock, 2022-06-30 to 2023-06-30 (cob-report-2022-23) [1]	32.71 KSh million	2022-06-30 to 2023-06-30	cob-report-2022-23	PDF p. 578 (printed 552)	3 of 5
Change in reported pending bills stock, 2016-06-30 to 2017-06-30 (series cob-county-chapter-parts) [1]	-59.36 KSh million	2016-06-30 to 2017-06-30	cob-report-2015-16	PDF p. 278 (printed 256)	3 of 5
Change in reported pending bills stock, 2017-06-30 to 2018-06-30 (series cob-county-chapter-parts) [1]	336.91 KSh million	2017-06-30 to 2018-06-30	cob-report-2016-17	PDF p. 276 (printed 254)	3 of 5
Change in reported pending bills stock, 2018-06-30 to 2019-06-30 (series cob-county-chapter-parts) [1]	-168.82 KSh million	2018-06-30 to 2019-06-30	cob-report-2017-18	PDF p. 270 (printed 249)	3 of 5
Change in reported pending bills stock, 2019-06-30 to 2021-06-30 (series cob-county-chapter-parts) [1]	615.24 KSh million	2019-06-30 to 2021-06-30	cob-report-2018-19	PDF p. 271 (printed 248)	3 of 5
Change in reported pending bills stock, 2022-06-30 to 2023-06-30 (series cob-cross-county-table) [1]	121.38 KSh million	2022-06-30 to 2023-06-30	cob-report-2021-22	PDF p. 35 (printed 11)	3 of 5
Change in reported pending bills stock, 2023-06-30 to 2024-06-30 (GOV-02-FY2023-24-Q4) [1]	705.33 KSh million	2023-06-30 to 2024-06-30	GOV-02-FY2023-24-Q4	PDF p. 6	4 of 5
Pending bills roll-forward residual, FY 2021/22 (cob-report-2021-22) [2]	0 KSh million	FY 2021/22	cob-report-2021-22	PDF p. 409 (printed 385)	3 of 5
Pending bills roll-forward residual, FY 2022/23 (cob-report-2022-23) [2]	0 KSh million	FY 2022/23	cob-report-2022-23	PDF p. 578 (printed 552)	3 of 5
Pending bills stock at 2014-06-30 (audit-2013-14, L259) [3]	169.29 KSh million	stock at 2014-06-30	audit-2013-14	PDF p. 4	4 of 5
Pending bills stock at 2016-06-30 (cob-report-2015-16, L239) [3]	336.95 KSh million	stock at 2016-06-30	cob-report-2015-16	PDF p. 278 (printed 256)	3 of 5
Pending bills stock at 2017-06-30 (cob-report-2016-17, L240) [3]	277.59 KSh million	stock at 2017-06-30	cob-report-2016-17	PDF p. 276 (printed 254)	3 of 5
Pending bills stock at 2018-06-30 (cob-report-2017-18, L241) [3]	614.5 KSh million	stock at 2018-06-30	cob-report-2017-18	PDF p. 270 (printed 249)	3 of 5
Pending bills stock at 2019-06-30 (cob-report-2018-19, L242) [3]	445.68 KSh million	stock at 2019-06-30	cob-report-2018-19	PDF p. 271 (printed 248)	3 of 5
Pending bills stock at 2019-06-30 (senate-cpac-2019-20, L258) [3]	386.79 KSh million	stock at 2019-06-30	senate-cpac-2019-20	PDF p. 523	3 of 5
Pending bills stock at 2020-06-30 (senate-cpac-2019-20, L257) [3]	222.33 KSh million	stock at 2020-06-30	senate-cpac-2019-20	PDF p. 523	3 of 5
Pending bills stock at 2020-06-30 (audit-2020-21, L260) [3]	222.33 KSh million	stock at 2020-06-30	audit-2020-21	PDF p. 11	3 of 5
Pending bills stock at 2021-06-30 (cob-report-2020-21, L243) [3]	1,060.92 KSh million	stock at 2021-06-30	cob-report-2020-21	PDF p. 374	3 of 5
Pending bills stock at 2021-06-30 (cob-report-2021-22, L244) [3]	602.08 KSh million	stock at 2021-06-30	cob-report-2021-22	PDF p. 409 (printed 385)	3 of 5
Pending bills stock at 2021-06-30 (audit-2020-21, L261) [3]	918.6 KSh million	stock at 2021-06-30	audit-2020-21	PDF p. 11	3 of 5

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INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Pending bills stock at 2021-06-30 (audit-2020-21, L262) [3]	601.74 KSh million	stock at 2021-06-30	audit-2020-21	PDF p. 37	3 of 5
Pending bills stock at 2022-06-30 (cob-report-2021-22, L245) [3]	705.38 KSh million	stock at 2022-06-30	cob-report-2021-22	PDF p. 409 (printed 385)	3 of 5
Pending bills stock at 2022-06-30 (cob-report-2022-23, L246) [3]	840.67 KSh million	stock at 2022-06-30	cob-report-2022-23	PDF p. 578 (printed 552)	3 of 5
Pending bills stock at 2022-06-30 (cob-report-2021-22, L253) [3]	751.99 KSh million	stock at 2022-06-30	cob-report-2021-22	PDF p. 35 (printed 11)	3 of 5
Pending bills stock at 2022-06-30 (audit-2021-22, L263) [3]	818.8 KSh million	stock at 2022-06-30	audit-2021-22	PDF p. 48	3 of 5
Pending bills stock at 2022-06-30 (audit-2021-22, L264) [3]	738.76 KSh million	stock at 2022-06-30	audit-2021-22	PDF p. 48	3 of 5
Pending bills stock at 2022-06-30 (audit-2021-22, L265) [3]	959.09 KSh million	stock at 2022-06-30	audit-2021-22	PDF p. 12	3 of 5
Pending bills stock at 2022-06-30 (cob-report-2021-22, L276) [3]	705.38 KSh million	stock at 2022-06-30	cob-report-2021-22	PDF p. 416 (printed 392)	3 of 5
Pending bills stock at 2023-06-30 (cob-report-2022-23, L247) [3]	873.38 KSh million	stock at 2023-06-30	cob-report-2022-23	PDF p. 578 (printed 552)	3 of 5
Pending bills stock at 2023-06-30 (cob-report-2023-24, L248) [3]	761.29 KSh million	stock at 2023-06-30	cob-report-2023-24	PDF p. 513 (printed 490)	3 of 5
Pending bills stock at 2023-06-30 (cob-report-2022-23, L254) [3]	873.37 KSh million	stock at 2023-06-30	cob-report-2022-23	PDF p. 38 (printed 12)	3 of 5
Pending bills stock at 2023-06-30 (audit-2022-23, L266) [3]	741.56 KSh million	stock at 2023-06-30	audit-2022-23	PDF p. 44	4 of 5
Pending bills stock at 2023-06-30 (audit-2022-23, L267) [3]	766.11 KSh million	stock at 2023-06-30	audit-2022-23	PDF p. 44	3 of 5
Pending bills stock at 2023-06-30 (audit-2022-23, L268) [3]	828.1 KSh million	stock at 2023-06-30	audit-2022-23	PDF p. 15	3 of 5
Pending bills stock at 2023-06-30 (GOV-02-FY2023-24-Q4, L270) [3]	741.56 KSh million	stock at 2023-06-30	GOV-02-FY2023-24-Q4	PDF p. 6	4 of 5
Pending bills stock at 2024-06-30 (cob-report-2023-24, L249) [3]	303.91 KSh million	stock at 2024-06-30	cob-report-2023-24	PDF p. 513 (printed 490)	3 of 5
Pending bills stock at 2024-06-30 (cob-report-2024-25, L250) [3]	1,123.65 KSh million	stock at 2024-06-30	cob-report-2024-25	PDF p. 478 (printed 435)	3 of 5
Pending bills stock at 2024-06-30 (cob-report-2024-25, L252) [3]	1,120 KSh million	stock at 2024-06-30	cob-report-2024-25	PDF p. 478 (printed 435)	3 of 5
Pending bills stock at 2024-06-30 (cob-report-2023-24, L255) [3]	303.91 KSh million	stock at 2024-06-30	cob-report-2023-24	PDF p. 33 (printed 10)	3 of 5
Pending bills stock at 2024-06-30 (audit-2023-24, L269) [3]	1,466.05 KSh million	stock at 2024-06-30	audit-2023-24	PDF p. 15	3 of 5
Pending bills stock at 2024-06-30 (GOV-02-FY2023-24-Q4, L271) [3]	1,446.89 KSh million	stock at 2024-06-30	GOV-02-FY2023-24-Q4	PDF p. 6	4 of 5
Pending bills stock at 2024-06-30 (GOV-02-FY2024-25-Q4, L272) [3]	1,123.65 KSh million	stock at 2024-06-30	GOV-02-FY2024-25-Q4	PDF p. 7	4 of 5
Pending bills stock at 2025-06-30 (cob-report-2024-25, L251) [3]	545.95 KSh million	stock at 2025-06-30	cob-report-2024-25	PDF p. 478 (printed 435)	3 of 5

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INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Pending bills stock at 2025-06-30 (cob-report-2024-25, L256)[3]	1,890 KSh million	stock at 2025-06-30	cob-report-2024-25	PDF p. 58 (printed 15)	3 of 5
Pending bills stock at 2025-06-30 (GOV-02-FY2024-25-Q4, L273)[3]	545.95 KSh million	stock at 2025-06-30	GOV-02-FY2024-25-Q4	PDF p. 7	4 of 5
Pending bills stock at 2025-06-30 (GOV-02-FY2025-26-Q1, L274)[3]	1,473.85 KSh million	stock at 2025-06-30	GOV-02-FY2025-26-Q1	PDF p. 8	4 of 5
Pending bills stock at 2025-06-30 (cob-report-2024-25, L275)[3]	1,120 KSh million	stock at 2025-06-30	cob-report-2024-25	PDF p. 478 (printed 435)	2 of 5
Pending bills stock at 2026-06-30 (cob-report-2025-26, L310)[3]	1,276.88 KSh million	stock at 2026-06-30	cob-report-2025-26	PDF p. 53	3 of 5

Every row: Calculated by Takwimu Kenya from published figures; Confidence: the lowest of its inputs.

1. Formula: Later reported stock minus earlier reported stock, same document or same declared series (same publisher, basis and scope).
2. Formula: Opening stock + new bills - payments - closing stock, all from one report. A non-zero residual is the part of the change the report does not explain (write-offs, reclassifications or inconsistent figures).
3. Formula: Reported stock as printed, converted to KSh million.

Interpretation (Takwimu editorial, not a finding)

Pending-bill stocks for the same date differ by document and by whether the County Assembly is included; a roll-forward residual means the published figures do not reconcile.

11. Pending bills as a share of revenue

Canonical topic pages: Siaya fiscal analysis (share of budget spent, pending bills, real per-capita spending) (takwimu.netlify.app/counties/siaya/analysis/); Siaya fiscal ledger (every source value, own-source revenue) (takwimu.netlify.app/counties/siaya/ledger/).

Findings

Pending bills at 30 June as a share of total revenue, per cent (Controller of Budget report for each year; Takwimu calculation)

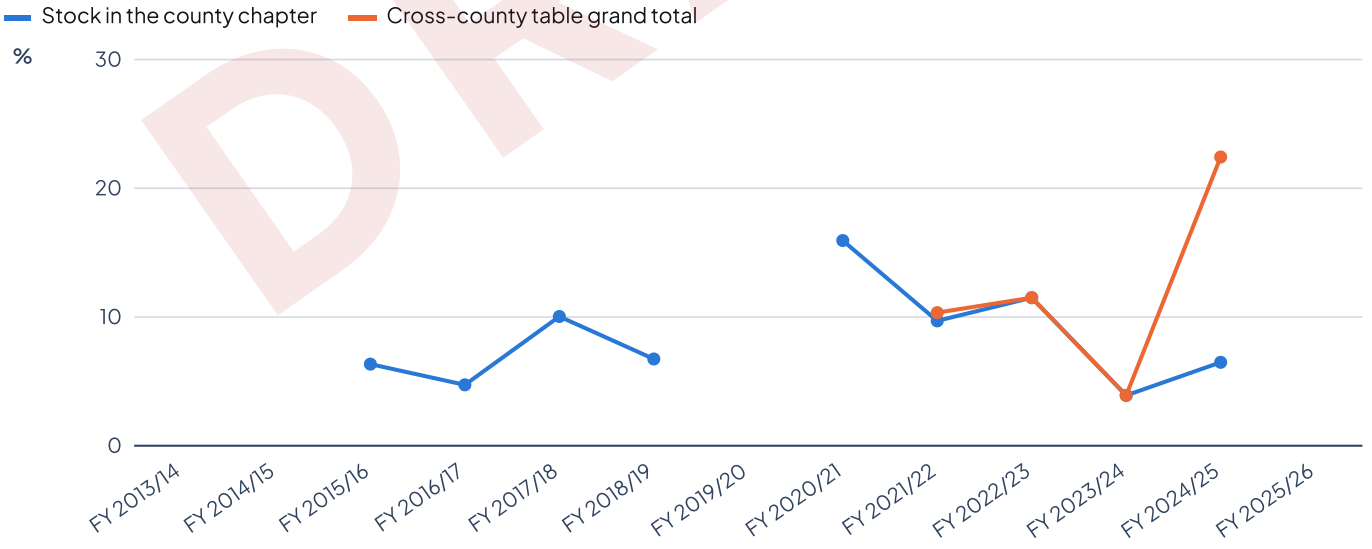


Table for the chart: Pending bills at 30 June as a share of total revenue, per cent (Controller of Budget report for each year; Takwimu calculation)

INDICATOR	VALUE	PERIOD	SOURCE	PAGE
Stock in the county chapter, FY 2015/16	6.34%	FY 2015/16	cob-report-2015-16	PDF p. 278 (printed 256)

INDICATOR	VALUE	PERIOD	SOURCE	PAGE
Stock in the county chapter, FY 2016/17	4.73%	FY 2016/17	cob-report-2016-17	PDF p. 276 (printed 254)
Stock in the county chapter, FY 2017/18	10.04%	FY 2017/18	cob-report-2017-18	PDF p. 270 (printed 249)
Stock in the county chapter, FY 2018/19	6.74%	FY 2018/19	cob-report-2018-19	PDF p. 271 (printed 248)
Stock in the county chapter, FY 2020/21	15.94%	FY 2020/21	cob-report-2020-21	PDF p. 374
Stock in the county chapter, FY 2021/22	9.7%	FY 2021/22	cob-report-2021-22	PDF p. 409 (printed 385)
Stock in the county chapter, FY 2022/23	11.5%	FY 2022/23	cob-report-2022-23	PDF p. 578 (printed 552)
Stock in the county chapter, FY 2023/24	3.91%	FY 2023/24	cob-report-2023-24	PDF p. 513 (printed 490)
Stock in the county chapter, FY 2024/25	6.48%	FY 2024/25	cob-report-2024-25	PDF p. 478 (printed 435)
Cross-county table grand total, FY 2021/22	10.34%	FY 2021/22	cob-report-2021-22	PDF p. 35 (printed 11)
Cross-county table grand total, FY 2022/23	11.5%	FY 2022/23	cob-report-2022-23	PDF p. 38 (printed 12)
Cross-county table grand total, FY 2023/24	3.91%	FY 2023/24	cob-report-2023-24	PDF p. 33 (printed 10)
Cross-county table grand total, FY 2024/25	22.43%	FY 2024/25	cob-report-2024-25	PDF p. 58 (printed 15)

Every row: confidence 3 of 5; Calculated by Takwimu Kenya from published figures; Formula: Pending bills at 30 June (own-year report) divided by total revenue received in the year (equitable share + grants + own-source revenue, same report), times 100; Reference: 20 per cent limit. The Auditor-General tests total liabilities against 20 per cent of revenue (FY 2024/25 report on the County Executive); the limit as the auditor applies it, not a ratio defined in this repository; Confidence: the lowest of its inputs.

The Auditor-General's own ratio (total liabilities of the County Executive against its revenue)

INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Auditor-General's own ratio, as the auditor reports it (its own denominator)	Liabilities at 27% of revenue, above the 20% limit	FY 2024/25	audit-2024-25	PDF p. 60	3 of 5

Interpretation (Takwimu editorial, not a finding)

What the figures mean: 1 reading is above the 20 per cent limit (FY 2024/25). The Auditor-General tests total liabilities against 20 per cent of revenue (FY 2024/25 report on the County Executive); the limit as the auditor applies it, not a ratio defined in this repository. Which stock of bills is the right one for a date is an open discrepancy in the ledger, so each reading keeps its own ratio.

Trend: unpaid bills grew faster than revenue to FY 2020/21, fell to their lowest share in FY 2023/24 and rose again in FY 2024/25 on the wider definitions.

12. Audit opinions and issues

Canonical topic page: Siaya audits (takwimu.netlify.app/counties/siaya/audits/).

Findings

Auditor-General opinions

INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Audit opinion, county government [1]	Disclaimer of Opinion	FY 2013/14	audit-2013-14	PDF p. 6	4 of 5
Audit opinion, county executive [2]	Not published	FY 2013/14	audit-fo-2013-14	PDF p. 6	3 of 5
Audit opinion, county executive [3]	Adverse	FY 2014/15	senate-fiduciary-annexes-2018	PDF p. 4	3 of 5
Audit opinion, county executive [4]	Qualified	FY 2015/16	senate-fiduciary-annexes-2018	PDF p. 2	3 of 5
Audit opinion, county executive [5]	Adverse Opinion	FY 2016/17	pbo-county-fact-sheets-2024	PDF p. 392	2 of 5
Audit opinion, county executive [6]	Qualified Opinion	FY 2017/18	pbo-county-fact-sheets-2024	PDF p. 392	2 of 5
Audit opinion, county executive [6]	Qualified Opinion	FY 2018/19	pbo-county-fact-sheets-2024	PDF p. 392	2 of 5
Audit opinion, county executive [1]	Qualified Opinion	FY 2019/20	audit-2019-20	PDF p. 518	3 of 5
Audit opinion, county executive [1]	Qualified Opinion	FY 2020/21	audit-2020-21	PDF p. 33	4 of 5
Audit opinion, county executive [1]	Adverse Opinion	FY 2021/22	audit-2021-22	PDF p. 45	4 of 5
Audit opinion, county executive [1]	Qualified Opinion	FY 2022/23	audit-2022-23	PDF p. 39	4 of 5
Audit opinion, county executive [1]	Qualified Opinion	FY 2023/24	audit-2023-24	PDF p. 44	4 of 5
Audit opinion, county executive [7]	Qualified Opinion	FY 2024/25	audit-2024-25	PDF p. 47	3 of 5
Audit opinion, county assembly [8]	Adverse Opinion	FY 2016/17	pbo-county-fact-sheets-2024	PDF p. 392	2 of 5
Audit opinion, county assembly [9]	Qualified Opinion	FY 2017/18	pbo-county-fact-sheets-2024	PDF p. 392	2 of 5
Audit opinion, county assembly [9]	Qualified Opinion	FY 2018/19	pbo-county-fact-sheets-2024	PDF p. 392	2 of 5
Audit opinion, county assembly [7]	Qualified Opinion	FY 2020/21	audit-asm-2020-21	PDF p. 28	4 of 5
Audit opinion, county assembly [7]	Qualified Opinion	FY 2022/23	audit-asm-2022-23	PDF p. 51	4 of 5
Audit opinion, county assembly [7]	Qualified Opinion	FY 2023/24	audit-asm-2023-24	PDF p. 53	4 of 5
Audit opinion, county assembly [7]	Qualified Opinion	FY 2024/25	audit-asm-2024-25	PDF p. 53	3 of 5

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1. Matches earlier record: matches.
2. Financial operations review: no opinion printed.
3. Reused from data/history.json: Senate compilation, not the audit report; may cover executive and assembly together. No findings are recorded for this year.
4. Reused from data/history.json: Senate compilation, not the audit report. No findings are recorded for this year.
5. Official compilation (secondary): Parliamentary Budget Office, County Fact Sheets 2024, Table 5 "Audit Opinions for Siaya County Executive and Assembly (FY 2013/14–2022/23)", County Executive row, printed "Adverse" (PDF p. 392; source line "Controller of Budget reports"). The Auditor-General's report for the year is not held, so the opinion is not confirmed against the audit itself and no findings are recorded. An opinion is the auditor's finding about the financial statements, not a verdict on any person.
6. Official compilation (secondary): Parliamentary Budget Office, County Fact Sheets 2024, Table 5 "Audit Opinions for Siaya County Executive and Assembly (FY 2013/14–2022/23)", County Executive row, printed "Qualified" (PDF p. 392; source line "Controller of Budget reports"). The Auditor-General's report for the year is not held, so the opinion is not confirmed against the audit itself and no findings are recorded. An opinion is the auditor's finding about the financial statements, not a verdict on any person.
7. Matches earlier record: not in history.
8. Official compilation (secondary): Parliamentary Budget Office, County Fact Sheets 2024, Table 5 "Audit Opinions for Siaya County Executive and Assembly (FY 2013/14–2022/23)", County Assembly row, printed "Adverse" (PDF p. 392; source line "Controller of Budget reports"). The Auditor-General's report for the year is not held, so the opinion is not confirmed against the audit itself and no findings are recorded. An opinion is the auditor's finding about the financial statements, not a verdict on any person.
9. Official compilation (secondary): Parliamentary Budget Office, County Fact Sheets 2024, Table 5 "Audit Opinions for Siaya County Executive and Assembly (FY 2013/14–2022/23)", County Assembly row, printed "Qualified" (PDF p. 392; source line "Controller of Budget reports"). The Auditor-General's report for the year is not held, so the opinion is not confirmed against the audit itself and no findings are recorded. An opinion is the auditor's finding about the financial statements, not a verdict on any person.

Audit findings by category and year, County Executive (count of findings recorded)

CATEGORY	FY 2013/14	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
Cash and bank	**2 findings** audit-fo-2013-14; PDF pp. 8, 9; FY 2013/14; confidence 3 of 5.	–	**2 findings** audit-2020-21; PDF pp. 34, 35; FY 2020/21; confidence 4 of 5.	**1 findings** audit-2021-22; PDF p. 48; FY 2021/22; confidence 4 of 5.	**1 findings** audit-2022-23; PDF p. 44; FY 2022/23; confidence 4 of 5.	**1 findings** audit-2023-24; PDF p. 48; FY 2023/24; confidence 4 of 5.	–
Procurement	**3 findings** audit-fo-2013-14; PDF pp. 9, 10, 14; FY 2013/14; confidence 3 of 5.	–	–	**5 findings** audit-2021-22; PDF pp. 47, 52, 55, 56; FY 2021/22; confidence 4 of 5.	–	**1 findings** audit-2023-24; PDF p. 46; FY 2023/24; confidence 4 of 5.	**3 findings** audit-2024-25; PDF pp. 53, 55; FY 2024/25; confidence 3 of 5.
Budget control	**1 findings** audit-fo-2013-14; PDF p. 10; FY 2013/14; confidence 3 of 5.	**2 findings** audit-2019-20; PDF pp. 518, 526; FY 2019/20; confidence 3 of 5.	**1 findings** audit-2020-21; PDF p. 36; FY 2020/21; confidence 4 of 5.	**1 findings** audit-2021-22; PDF p. 49; FY 2021/22; confidence 4 of 5.	**1 findings** audit-2022-23; PDF p. 45; FY 2022/23; confidence 4 of 5.	**1 findings** audit-2023-24; PDF p. 50; FY 2023/24; confidence 4 of 5.	**2 findings** audit-2024-25; PDF pp. 50, 60; FY 2024/25; confidence 3 of 5.
Assets	**1 findings** audit-fo-2013-14; PDF p. 12; FY 2013/14; confidence 3 of 5.	**2 findings** audit-2019-20; PDF pp. 520, 533; FY 2019/20; confidence 3 of 5.	**2 findings** audit-2020-21; PDF pp. 39, 41; FY 2020/21; confidence 4 of 5.	**3 findings** audit-2021-22; PDF pp. 54, 55, 57; FY 2021/22; confidence 4 of 5.	**3 findings** audit-2022-23; PDF pp. 49, 51; FY 2022/23; confidence 4 of 5.	**3 findings** audit-2023-24; PDF pp. 49, 53, 57; FY 2023/24; confidence 4 of 5.	**3 findings** audit-2024-25; PDF pp. 53, 55, 56; FY 2024/25; confidence 3 of 5.
Unsupported expenditure	**2 findings** audit-fo-2013-14; PDF pp. 12, 13; FY 2013/14; confidence 3 of 5.	–	**4 findings** audit-2020-21; PDF pp. 35, 36; FY 2020/21; confidence 4 of 5.	**8 findings** audit-2021-22; PDF pp. 46, 47, 48; FY 2021/22; confidence 4 of 5.	**1 findings** audit-2022-23; PDF p. 41; FY 2022/23; confidence 4 of 5.	**5 findings** audit-2023-24; PDF pp. 46, 47; FY 2023/24; confidence 4 of 5.	**2 findings** audit-2024-25; PDF p. 49; FY 2024/25; confidence 3 of 5.
Transfers	**1 findings** audit-fo-2013-14; PDF p. 16; FY 2013/14; confidence 3 of 5.	**2 findings** audit-2019-20; PDF pp. 523, 527; FY 2019/20; confidence 3 of 5.	**2 findings** audit-2020-21; PDF pp. 35, 43; FY 2020/21; confidence 4 of 5.	–	**1 findings** audit-2022-23; PDF p. 43; FY 2022/23; confidence 4 of 5.	**2 findings** audit-2023-24; PDF pp. 48, 53; FY 2023/24; confidence 4 of 5.	**1 findings** audit-2024-25; PDF p. 50; FY 2024/25; confidence 3 of 5.
Revenue	**1 findings** audit-fo-2013-14; PDF p. 17; FY 2013/14; confidence 3 of 5.	–	**1 findings** audit-2020-21; PDF p. 44; FY 2020/21; confidence 4 of 5.	**2 findings** audit-2021-22; PDF p. 56; FY 2021/22; confidence 4 of 5.	–	–	–
Payroll	–	**4 findings** audit-2019-20; PDF pp. 523, 530, 532; FY 2019/20; confidence 3 of 5.	**5 findings** audit-2020-21; PDF pp. 42, 44; FY 2020/21; confidence 4 of 5.	**8 findings** audit-2021-22; PDF pp. 45, 50, 51, 56; FY 2021/22; confidence 4 of 5.	**5 findings** audit-2022-23; PDF pp. 40, 46, 49, 50; FY 2022/23; confidence 4 of 5.	**3 findings** audit-2023-24; PDF pp. 45, 52; FY 2023/24; confidence 4 of 5.	**12 findings** audit-2024-25; PDF pp. 48, 52, 53, 56, 57, 58, 59, 62; FY 2024/25; confidence 3 of 5.

CATEGORY	FY 2013/14	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
Pending bills	–	**1 findings** audit-2019-20; PDF p. 524; FY 2019/20; confidence 3 of 5.	**1 findings** audit-2020-21; PDF p. 37; FY 2020/21; confidence 4 of 5.	**3 findings** audit-2021-22; PDF pp. 48, 49, 55; FY 2021/22; confidence 4 of 5.	**3 findings** audit-2022-23; PDF pp. 44, 45, 49; FY 2022/23; confidence 4 of 5.	**1 findings** audit-2023-24; PDF p. 50; FY 2023/24; confidence 4 of 5.	**2 findings** audit-2024-25; PDF pp. 49, 50; FY 2024/25; confidence 3 of 5.
Other	–	**1 findings** audit-2019-20; PDF p. 526; FY 2019/20; confidence 3 of 5.	**2 findings** audit-2020-21; PDF pp. 37, 42; FY 2020/21; confidence 4 of 5.	**2 findings** audit-2021-22; PDF pp. 47, 49; FY 2021/22; confidence 4 of 5.	**3 findings** audit-2022-23; PDF pp. 42, 45, 52; FY 2022/23; confidence 4 of 5.	**3 findings** audit-2023-24; PDF pp. 50, 51; FY 2023/24; confidence 4 of 5.	**3 findings** audit-2024-25; PDF pp. 51, 52; FY 2024/25; confidence 3 of 5.
Imprest	–	**1 findings** audit-2019-20; PDF p. 528; FY 2019/20; confidence 3 of 5.	**1 findings** audit-2020-21; PDF p. 42; FY 2020/21; confidence 4 of 5.	**2 findings** audit-2021-22; PDF p. 50; FY 2021/22; confidence 4 of 5.	**1 findings** audit-2022-23; PDF p. 51; FY 2022/23; confidence 4 of 5.	**1 findings** audit-2023-24; PDF p. 52; FY 2023/24; confidence 4 of 5.	**1 findings** audit-2024-25; PDF p. 59; FY 2024/25; confidence 3 of 5.
Financial reporting	–	–	**1 findings** audit-2020-21; PDF p. 35; FY 2020/21; confidence 4 of 5.	**1 findings** audit-2021-22; PDF p. 48; FY 2021/22; confidence 4 of 5.	**5 findings** audit-2022-23; PDF pp. 40, 42, 43; FY 2022/23; confidence 4 of 5.	**3 findings** audit-2023-24; PDF pp. 48, 49; FY 2023/24; confidence 4 of 5.	**2 findings** audit-2024-25; PDF pp. 49, 60; FY 2024/25; confidence 3 of 5.
Projects	–	–	**9 findings** audit-2020-21; PDF pp. 38, 39, 40, 41; FY 2020/21; confidence 4 of 5.	**7 findings** audit-2021-22; PDF pp. 51, 53, 54; FY 2021/22; confidence 4 of 5.	**7 findings** audit-2022-23; PDF pp. 46, 47, 48; FY 2022/23; confidence 4 of 5.	**8 findings** audit-2023-24; PDF pp. 53, 54, 55, 56; FY 2023/24; confidence 4 of 5.	**5 findings** audit-2024-25; PDF pp. 54, 55, 58, 59; FY 2024/25; confidence 3 of 5.
Governance	–	–	**1 findings** audit-2020-21; PDF p. 43; FY 2020/21; confidence 4 of 5.	**1 findings** audit-2021-22; PDF p. 57; FY 2021/22; confidence 4 of 5.	**1 findings** audit-2022-23; PDF p. 52; FY 2022/23; confidence 4 of 5.	**2 findings** audit-2023-24; PDF pp. 52, 57; FY 2023/24; confidence 4 of 5.	**2 findings** audit-2024-25; PDF pp. 60, 61; FY 2024/25; confidence 3 of 5.
Ict	–	–	–	**1 findings** audit-2021-22; PDF p. 51; FY 2021/22; confidence 4 of 5.	**1 findings** audit-2022-23; PDF p. 49; FY 2022/23; confidence 4 of 5.	–	**1 findings** audit-2024-25; PDF p. 61; FY 2024/25; confidence 3 of 5.

Interpretation (Takwimu editorial, not a finding)

Findings are the auditor's findings about the accounts, not legal conclusions about any person.

13. Project evidence

Canonical topic page: Siaya project register (takwimu.netlify.app/counties/siaya/projects/).

Findings

Projects with an Auditor-General finding (contractors are not named)

ID	PROJECT (AS PRINTED)	SECTOR	STATUS (EVIDENCE)	LATEST BUDGET OR CONTRACT AMOUNT
SIA-P-001	Construction of Siaya County Stadium	sports culture tourism	**delayed** DISPUTED audit-2023-24; PDF p. 55; 2024-08-30; confidence 4 of 5.	**424,872,927 KSh** DISPUTED cob-report-2023-24; PDF p. 516; FY 2023/24; confidence 3 of 5.
SIA-P-002	Installation of three-phase electricity power at the Siaya Stadium	energy lighting	**delayed** audit-2023-24; PDF p. 53; 2024; confidence 4 of 5.	None held

ID	PROJECT (AS PRINTED)	SECTOR	STATUS (EVIDENCE)	LATEST BUDGET OR CONTRACT AMOUNT
SIA-P-003	Installation of stadium VIP seats	sports culture tourism	**completed-reported** DISPUTED cob-report-2024-25; PDF p. 483; 2025-06-30; confidence 4 of 5.	**25,101,114 KSh** DISPUTED cob-report-2024-25; PDF p. 483; FY 2024/25; confidence 4 of 5.
SIA-P-007	Construction of Siaya Bus Park	roads transport	**cancelled** DISPUTED audit-2022-23; PDF p. 46; 2023-11; confidence 4 of 5.	**23,014,867 KSh** DISPUTED audit-2021-22; PDF p. 53; FY 2021/22; confidence 4 of 5.
SIA-P-008	Construction of Haudinga Sheltered Workshop in Ukwala	social services	**delayed** DISPUTED audit-2020-21; PDF p. 38; 2021-11; confidence 4 of 5.	**6,678,405 KSh** DISPUTED audit-2020-21; PDF p. 38; FY 2020/21; confidence 4 of 5.
SIA-P-009	Construction of Nyasanda Sheltered Workshop in Ugunja	social services	**delayed** DISPUTED audit-2020-21; PDF p. 38; 2021-11; confidence 4 of 5.	**6,831,702 KSh** DISPUTED audit-2020-21; PDF p. 38; FY 2020/21; confidence 4 of 5.
SIA-P-010	Construction of Nyamnina Youth Polytechnic	education	**delayed** DISPUTED audit-2020-21; PDF p. 38; 2021-11; confidence 4 of 5.	**3,870,156 KSh** DISPUTED audit-2020-21; PDF p. 38; FY 2020/21; confidence 4 of 5.
SIA-P-011	Renovations at Odera Akang'o Campus (works at Directors Office)	education	**delayed** DISPUTED audit-2020-21; PDF p. 39; 2021-11; confidence 4 of 5.	**36,653,220 KSh** DISPUTED audit-2020-21; PDF p. 39; FY 2020/21; confidence 4 of 5.
SIA-P-012	Construction of a laboratory at Obaga West Asembo Health Centre	health	**unknown** audit-2020-21; PDF p. 39; 2021-11; confidence 4 of 5.	None held
SIA-P-013	Maintenance of Maira Othatch Road and Bar Okwiri Kayouth roads	roads transport	**unknown** audit-2020-21; PDF p. 40; 2021-11; confidence 4 of 5.	None held
SIA-P-014	Rehabilitation of Siaya Slaughterhouse	agriculture fisheries	**delayed** audit-2020-21; PDF p. 40; 2021-11; confidence 4 of 5.	**9,984,993 KSh** audit-2020-21; PDF p. 40; FY 2020/21; confidence 4 of 5.
SIA-P-015	Construction of Migwena Sports Stadium (2017 contract)	sports culture tourism	**cancelled** audit-2020-21; PDF p. 40; 2021-11; confidence 4 of 5.	**22,433,511 KSh** audit-2020-21; PDF p. 40; FY 2020/21; confidence 4 of 5.
SIA-P-016	Drainage, grading, gravelling and dozing of Kwaweya Yenga Nyalula Udura Kolum road (12 km)	roads transport	**delayed** audit-2021-22; PDF p. 53; 2022-07-27; confidence 4 of 5.	None held
SIA-P-017	Repairs and maintenance of Boro-Katondi Road, Ogunga Road and Segere-Ouru Road	roads transport	**unknown** audit-2021-22; PDF p. 53; 2022-11-10; confidence 3 of 5.	**14,659,268 KSh** audit-2021-22; PDF p. 53; FY 2021/22; confidence 3 of 5.
SIA-P-019	Construction of five ECD classrooms (Mahero, Kirindo, Ninga, Nyadheho and Nyabondo primary schools)	education	**delayed** audit-2021-22; PDF p. 54; 2022; confidence 4 of 5.	**19,124,181 KSh** audit-2021-22; PDF p. 54; FY 2021/22; confidence 4 of 5.
SIA-P-020	Construction of Early Childhood Development (ECD) block at Kirindo primary school	education	**suspended** audit-2022-23; PDF p. 46; 2023-11; confidence 4 of 5.	**3,888,053 KSh** audit-2022-23; PDF p. 46; FY 2022/23; confidence 4 of 5.
SIA-P-021	Drilling and equipping of nine boreholes in Ugunja, Alego and Rarieda sub-counties	water sanitation	**delayed** audit-2021-22; PDF p. 54; 2022; confidence 4 of 5.	**29,040,488 KSh** audit-2021-22; PDF p. 54; FY 2021/22; confidence 4 of 5.
SIA-P-022	Supply and installation of machines, wiring repairs and construction of a powerhouse at Madiany Ginnery	agriculture fisheries	**unknown** audit-2021-22; PDF p. 54; 2022-11-15; confidence 4 of 5.	**10,237,191 KSh** audit-2021-22; PDF p. 54; FY 2021/22; confidence 4 of 5.

ID	PROJECT (AS PRINTED)	SECTOR	STATUS (EVIDENCE)	LATEST BUDGET OR CONTRACT AMOUNT
SIA-P-023	Construction of Kagwa Dispensary laboratory	health	**completed-reported** audit-2021-22; PDF p. 54; 2022-07; confidence 4 of 5.	None held
SIA-P-024	Construction of Modern Market in Ukwala Market	markets trade	**suspended** audit-2022-23; PDF p. 47; 2023-09; confidence 4 of 5.	**5,740,187.46 KSh** audit-2022-23; PDF p. 47; FY 2022/23; confidence 4 of 5.
SIA-P-025	Construction of Nyadorera Modern Market	markets trade	**delayed** audit-2022-23; PDF p. 47; 2023-11; confidence 4 of 5.	**11,665,784 KSh** audit-2022-23; PDF p. 47; FY 2022/23; confidence 4 of 5.
SIA-P-026	Fencing and gravelling works at Akala and Ramba Markets	markets trade	**delayed** audit-2022-23; PDF p. 47; 2023-10; confidence 4 of 5.	**7,715,774 KSh** audit-2022-23; PDF p. 47; FY 2022/23; confidence 4 of 5.
SIA-P-027	Drilling and equipping of Aila WC Borehole	water sanitation	**unknown** DISPUTED audit-2022-23; PDF p. 48; 2023-08; confidence 4 of 5.	**4,479,975 KSh** DISPUTED audit-2022-23; PDF p. 48; FY 2022/23; confidence 4 of 5.
SIA-P-028	Proposed construction of perimeter wall at Migwena Sports and Cultural Centre (Piny Luo)	sports culture tourism	**completed-reported** DISPUTED cob-report-2024-25; PDF p. 483; 2025-06-30; confidence 4 of 5.	**33,841,097.5 KSh** DISPUTED cob-report-2024-25; PDF p. 483; FY 2024/25; confidence 4 of 5.
SIA-P-029	Proposed washroom, gravelling works, water-works, powerhouse and electrification at Migwena	sports culture tourism	**delayed** audit-2023-24; PDF p. 55; 2024; confidence 4 of 5.	**18,630,456 KSh** audit-2023-24; PDF p. 55; FY 2023/24; confidence 4 of 5.
SIA-P-030	Construction of County Aggregation and Industrial Park	industry	**suspended** DISPUTED audit-2024-25; PDF p. 54; 2025-10; confidence 3 of 5.	**483,688,922 KSh** DISPUTED audit-2024-25; PDF p. 54; FY 2024/25; confidence 3 of 5.
SIA-P-031	Proposed Construction of Yala Cattle Ring in Yala Township Ward	agriculture fisheries	**delayed** audit-2023-24; PDF p. 56; 2024; confidence 4 of 5.	**4,500,962.55 KSh** audit-2023-24; PDF p. 56; FY 2023/24; confidence 4 of 5.
SIA-P-032	Construction of four door flushable toilets and four bathrooms at Akala Health Centre	health	**suspended** audit-2023-24; PDF p. 56; 2024-09-17; confidence 4 of 5.	**3,215,578.8 KSh** audit-2023-24; PDF p. 56; FY 2023/24; confidence 4 of 5.
SIA-P-033	Construction of ECD Block at Maranyona Primary School	education	**delayed** audit-2024-25; PDF p. 54; 2025-07; confidence 3 of 5.	**4,134,669 KSh** audit-2024-25; PDF p. 54; FY 2024/25; confidence 3 of 5.
SIA-P-034	Proposed completion of ECD Block at Nyabera Primary School	education	**suspended** audit-2024-25; PDF p. 55; 2025-07; confidence 3 of 5.	**4,307,957 KSh** audit-2024-25; PDF p. 55; FY 2024/25; confidence 3 of 5.
SIA-P-035	Construction of a modern Early Childhood Development Education (ECDE) Centre in Bondo Sub-County	education	**active** audit-2024-25; PDF p. 58; 2025-10; confidence 3 of 5.	None held
SIA-P-036	Supply, delivery, installation and commissioning of mortuary cold-room plant at Bondo Sub-County Hospital	health	**delayed** DISPUTED audit-2024-25; PDF p. 59; 2025-10; confidence 3 of 5.	**54,685,880 KSh** DISPUTED cob-report-2024-25; PDF p. 483; FY 2024/25; confidence 4 of 5.
SIA-P-037	Supply, delivery and installation of medical equipment at Siaya Hospital Theatre Complex	health	**delayed** DISPUTED audit-2024-25; PDF p. 56; 2025-10; confidence 3 of 5.	**22,974,650 KSh** DISPUTED audit-2024-25; PDF p. 55; FY 2024/25; confidence 3 of 5.
SIA-P-038	Proposed construction of maternity block at Malunga Dispensary	health	**completed-independently-verified** audit-2024-25; PDF p. 56; 2025-07; confidence 3 of 5.	**4,400,000 KSh** audit-2024-25; PDF p. 56; FY 2024/25; confidence 3 of 5.

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ID	PROJECT (AS PRINTED)	SECTOR	STATUS (EVIDENCE)	LATEST BUDGET OR CONTRACT AMOUNT
SIA-P-039	Drilling and equipping of two boreholes at Ligose Primary and Ligala Dispensary	water sanitation	**unknown** audit-2024-25; PDF p. 56; 2025-07; confidence 3 of 5.	**5,819,100 KSh** audit-2024-25; PDF p. 56; FY 2024/25; confidence 3 of 5.
SIA-P-040	Drilling and equipping of a borehole at Yenga	water sanitation	**unknown** audit-2024-25; PDF p. 56; 2025-10; confidence 3 of 5.	None held
SIA-P-041	Supply, installation, configuration, customisation, testing, commissioning and support of an Enterprise Resource Planning (ERP) management information system	ict	**delayed** DISPUTED audit-2022-23; PDF p. 49; 2023; confidence 4 of 5.	**72,420,000 KSh** DISPUTED audit-2022-23; PDF p. 49; FY 2022/23; confidence 4 of 5.
SIA-P-042	Drilling and equipping of boreholes and construction of water kiosks in the ward offices	water sanitation	**suspended** DISPUTED audit-asm-2023-24; PDF p. 56; 2024-09; confidence 4 of 5.	**117,133,552 KSh** DISPUTED audit-asm-2022-23; PDF p. 54; FY 2022/23; confidence 4 of 5.
SIA-P-043	Construction of meeting halls in the ward offices	governance offices	**suspended** DISPUTED audit-asm-2023-24; PDF p. 56; 2024-09; confidence 4 of 5.	**104,900,292 KSh** DISPUTED cob-report-2022-23; PDF p. 581; FY 2022/23; confidence 4 of 5.

Interpretation (Takwimu editorial, not a finding)

A project marked completed by the county is not independently verified unless an audit or inspection says so.

14. Comparison with all 47 counties

Canonical topic page: Compare counties (takwimu.netlify.app/compare/).

Findings

Siaya beside the 47-county total (Controller of Budget tables, read by OCR)

INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Siaya: budget estimates total (recurrent and development)[1]	**10,948.13 KSh million**	FY 2024/25	cob-report-2024-25	PDF p. 52 (printed 9)	OCR score 0.83 (scale 0 to 1)
All 47 counties: budget estimates total (recurrent and development)[1]	**601,689.14 KSh million**	FY 2024/25	cob-report-2024-25	PDF p. 52 (printed 9)	OCR score 0.812 (scale 0 to 1)
Siaya: total expenditure[1]	**7,748.65 KSh million**	FY 2024/25	cob-report-2024-25	PDF p. 52 (printed 9)	OCR score 0.833 (scale 0 to 1)
All 47 counties: total expenditure[1]	**470,735.36 KSh million**	FY 2024/25	cob-report-2024-25	PDF p. 52 (printed 9)	OCR score 0.809 (scale 0 to 1)
Siaya: own-source revenue, actual (including facility improvement fund and appropriations-in-aid)[2]	**436.68 KSh million**	FY 2024/25	cob-report-2024-25	PDF p. 46 (printed 3)	OCR score 0.819 (scale 0 to 1)
All 47 counties: own-source revenue, actual (including facility improvement fund and appropriations-in-aid)[2]	**67,297.56 KSh million**	FY 2024/25	cob-report-2024-25	PDF p. 46 (printed 3)	OCR score 0.737 (scale 0 to 1)
Siaya: share of budget spent (absorption rate), overall, as printed[1]	**71%**	FY 2024/25	cob-report-2024-25	PDF p. 52 (printed 9)	OCR score 0.544 (scale 0 to 1)
All 47 counties: share of budget spent (absorption rate), overall, as printed[1]	**78%**	FY 2024/25	cob-report-2024-25	PDF p. 52 (printed 9)	OCR score 0.514 (scale 0 to 1)

INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
Siaya: pending bills at year end, County Executive and County Assembly [3]	1,890 KSh million	FY 2024/25	cob-report-2024-25	PDF p. 58 (printed 15)	OCR score 0.811 (scale 0 to 1)
All 47 counties: pending bills at year end, County Executive and County Assembly [3]	176,904.2 KSh million	FY 2024/25	cob-report-2024-25	PDF p. 59 (printed 16)	OCR score 0.792 (scale 0 to 1)
Siaya: budget estimates total (recurrent and development) [4]	9,761.12 KSh million	FY 2023/24	cob-report-2023-24	PDF p. 30 (printed 7)	OCR score 0.763 (scale 0 to 1)
All 47 counties: budget estimates total (recurrent and development) [4]	562,751.11 KSh million	FY 2023/24	cob-report-2023-24	PDF p. 30 (printed 7)	OCR score 0.864 (scale 0 to 1)
Siaya: total expenditure [4]	7,625.87 KSh million	FY 2023/24	cob-report-2023-24	PDF p. 30 (printed 7)	OCR score 0.839 (scale 0 to 1)
All 47 counties: total expenditure [4]	446,763.19 KSh million	FY 2023/24	cob-report-2023-24	PDF p. 30 (printed 7)	OCR score 0.802 (scale 0 to 1)
Siaya: own-source revenue, actual (including facility improvement fund and appropriations-in-aid) [5]	610.737745 KSh million	FY 2023/24	cob-report-2023-24	PDF p. 26 (printed 3)	OCR score 0.896 (scale 0 to 1)
All 47 counties: own-source revenue, actual (including facility improvement fund and appropriations-in-aid) [5]	58,948.601257 KSh million	FY 2023/24	cob-report-2023-24	PDF p. 26 (printed 3)	OCR score 0.834 (scale 0 to 1)
Siaya: share of budget spent (absorption rate), overall, as printed [4]	78.1%	FY 2023/24	cob-report-2023-24	PDF p. 30 (printed 7)	OCR score 0.799 (scale 0 to 1)
All 47 counties: share of budget spent (absorption rate), overall, as printed [4]	79.4%	FY 2023/24	cob-report-2023-24	PDF p. 30 (printed 7)	OCR score 0.727 (scale 0 to 1)
Siaya: pending bills at year end, County Executive and County Assembly [6]	303.90978 KSh million	FY 2023/24	cob-report-2023-24	PDF p. 33 (printed 10)	OCR score 0.777 (scale 0 to 1)
All 47 counties: pending bills at year end, County Executive and County Assembly [6]	181,979.501827 KSh million	FY 2023/24	cob-report-2023-24	PDF p. 33 (printed 10)	OCR score 0.885 (scale 0 to 1)
Siaya: budget estimates total (recurrent and development) [7]	8,602.86 KSh million	FY 2022/23	cob-report-2022-23	PDF p. 34 (printed 8)	OCR score 0.834 (scale 0 to 1)
All 47 counties: budget estimates total (recurrent and development) [7]	515,177.52 KSh million	FY 2022/23	cob-report-2022-23	PDF p. 35 (printed 9)	OCR score 0.88 (scale 0 to 1)
Siaya: total expenditure [7]	6,799.27 KSh million	FY 2022/23	cob-report-2022-23	PDF p. 34 (printed 8)	OCR score 0.863 (scale 0 to 1)
All 47 counties: total expenditure [7]	428,896.06 KSh million	FY 2022/23	cob-report-2022-23	PDF p. 35 (printed 9)	OCR score 0.794 (scale 0 to 1)
Siaya: own-source revenue, actual (including facility improvement fund and appropriations-in-aid) [8]	Not published	FY 2022/23	cob-report-2022-23	PDF p. 30 (printed 4)	OCR reading, not scored
All 47 counties: own-source revenue, actual (including facility improvement fund and appropriations-in-aid) [8]	Not published	FY 2022/23	cob-report-2022-23	PDF p. 30 (printed 4)	OCR reading, not scored
Siaya: share of budget spent (absorption rate), overall, as printed [7]	79%	FY 2022/23	cob-report-2022-23	PDF p. 34 (printed 8)	OCR score 0.712 (scale 0 to 1)
All 47 counties: share of budget spent (absorption rate), overall, as printed [7]	83.3%	FY 2022/23	cob-report-2022-23	PDF p. 35 (printed 9)	OCR score 0.797 (scale 0 to 1)
Siaya: pending bills at year end, County Executive and County Assembly [9]	873.371614 KSh million	FY 2022/23	cob-report-2022-23	PDF p. 38 (printed 12)	OCR score 0.761 (scale 0 to 1)

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INDICATOR	VALUE	PERIOD	SOURCE	PAGE	CONFIDENCE
All 47 counties: pending bills at year end, County Executive and County Assembly [9]	164,764.672557 KSh million	FY 2022/23	cob-report-2022-23	PDF p. 38 (printed 12)	OCR score 0.86 (scale 0 to 1)
Siaya: budget estimates total (recurrent and development) [10]	8,970.29 KSh million	FY 2021/22	cob-report-2021-22	PDF p. 31 (printed 7)	OCR score 0.779 (scale 0 to 1)
All 47 counties: budget estimates total (recurrent and development) [10]	535,741.71 KSh million	FY 2021/22	cob-report-2021-22	PDF p. 31 (printed 7)	OCR score 0.766 (scale 0 to 1)
Siaya: total expenditure [10]	7,107.96 KSh million	FY 2021/22	cob-report-2021-22	PDF p. 31 (printed 7)	OCR score 0.836 (scale 0 to 1)
All 47 counties: total expenditure [10]	400,964.88 KSh million	FY 2021/22	cob-report-2021-22	PDF p. 31 (printed 7)	OCR score 0.818 (scale 0 to 1)
Siaya: own-source revenue, actual (including facility improvement fund and appropriations-in-aid) [11]	434.376276 KSh million	FY 2021/22	cob-report-2021-22	PDF p. 27 (printed 3)	OCR score 0.849 (scale 0 to 1)
All 47 counties: own-source revenue, actual (including facility improvement fund and appropriations-in-aid) [11]	35,907.638989 KSh million	FY 2021/22	cob-report-2021-22	PDF p. 28 (printed 4)	OCR score 0.876 (scale 0 to 1)
Siaya: share of budget spent (absorption rate), overall, as printed [10]	79.2%	FY 2021/22	cob-report-2021-22	PDF p. 31 (printed 7)	OCR score 0.73 (scale 0 to 1)
All 47 counties: share of budget spent (absorption rate), overall, as printed [10]	74.8%	FY 2021/22	cob-report-2021-22	PDF p. 31 (printed 7)	OCR score 0.719 (scale 0 to 1)
Siaya: pending bills at year end, County Executive and County Assembly [12]	751.990941 KSh million	FY 2021/22	cob-report-2021-22	PDF p. 35 (printed 11)	OCR score 0.822 (scale 0 to 1)
All 47 counties: pending bills at year end, County Executive and County Assembly [12]	153,016.776304 KSh million	FY 2021/22	cob-report-2021-22	PDF p. 35 (printed 11)	OCR score 0.809 (scale 0 to 1)

1. Table 2.5: County Budget Allocation, Expenditure, and Absorption Rate for FY 2024/25.
2. Table 2.1: Own Source Revenue Collection in FY 2024/25.
3. Table 2.9: Pending Bills for the Counties as of 30th June 2025.
4. Table 2.3: County Budget Allocation, Expenditure and Absorption Rate for the FY 2023/24.
5. Table 2.1: Own Source Revenue Collection in the FY 2023/24.
6. Table 2.5: Pending Bills for the Counties as of 30th June 2024 (In Kshs.).
7. Table 2.4: County Budget Allocation, Expenditure and Absorption Rate in FY 2022/23.
8. Table 2.2: Own Source Revenue Collection in FY 2022/23.
9. Table 2.6: Pending Bills for the Counties as of 30th June 2023.
10. Table 2.4: County Budget Allocation, Expenditure and Absorption Rate for the FY 2021/22.
11. Table 2.2: Own Source Revenue Collection for the FY 2021/22.
12. Table 2.6: Pending Bills for the Counties as of June 30, 2022.

Interpretation (Takwimu editorial, not a finding)

These values were read by OCR from scanned tables and can differ from the ledger values for the same year.

15. Open discrepancy cases

Canonical topic page: Siaya fiscal ledger (every source value, own-source revenue) (takwimu.netlify.app/counties/siaya/ledger/).

Findings

Pairs of values for the same measure and year that differ by more than the ledger threshold

MEASURE	PERIOD	VALUE A	VALUE B	DIFFERENCE	POSSIBLE REASON

MEASURE	PERIOD	VALUE A	VALUE B	DIFFERENCE	POSSIBLE REASON
Budget, total (recurrent + development)	FY 2023/24	**9,760 KSh million** DISPUTED cob-report-2023-24; PDF p. 510 (printed 487); FY 2023/24; confidence 3 of 5.	**10,542.13 KSh million** DISPUTED GOV-02-FY2023-24-Q4; PDF p. 2; FY 2023/24; confidence 4 of 5.	**8.01 % of the smaller value**	Different publishers: controller_of_budget against county. Basis as stated: A "not stated"; B "Approved revenue estimates including balance brought forward of KSh 1,568,905,262 from FY 2022/23".
Budget, total (recurrent + development)	FY 2023/24	**9,761.12 KSh million** DISPUTED cob-report-2023-24; PDF p. 30 (printed 7); FY 2023/24; confidence 3 of 5.	**10,542.13 KSh million** DISPUTED GOV-02-FY2023-24-Q4; PDF p. 2; FY 2023/24; confidence 4 of 5.	**8 % of the smaller value**	Different publishers: controller_of_budget against county. Basis as stated: A "not stated"; B "Approved revenue estimates including balance brought forward of KSh 1,568,905,262 from FY 2022/23".
Budget, total (recurrent + development)	FY 2023/24	**10,542.13 KSh million** DISPUTED GOV-02-FY2023-24-Q4; PDF p. 2; FY 2023/24; confidence 4 of 5.	**9,761.12 KSh million** DISPUTED GOV-02-FY2023-24-Q4; PDF p. 6; FY 2023/24; confidence 4 of 5.	**8 % of the smaller value**	Both values are in the same document (internal inconsistency). Basis as stated: A "Approved revenue estimates including balance brought forward of KSh 1,568,905,262 from FY 2022/23"; B "Expenditure budget (planned budget)".
Budget, total (recurrent + development)	FY 2019/20	**8,881.77 KSh million** DISPUTED siaya-brop-2019-20; PDF p. 11; FY 2019/20; confidence 3 of 5.	**8,106.98 KSh million** DISPUTED senate-cpac-2019-20; PDF p. 517; FY 2019/20; confidence 3 of 5.	**9.56 % of the smaller value**	Different publishers: county against senate_quoting_auditor_general. Scope differs: county government (executive and assembly) against county executive. Basis as stated: A "County BROP: supplementary (final) budget after a cut of KSh 341.58m"; B "Final budget under exchequer releases, as quoted from the audit basis for opinion (County Executive)".

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MEASURE	PERIOD	VALUE A	VALUE B	DIFFERENCE	POSSIBLE REASON
Conditional grants or additional allocations, budgeted	FY 2023/24	**874.01 KSh million** DISPUTED cob-report-2023-24; PDF p. 511 (printed 488); FY 2023/24; confidence 3 of 5.	**950.21 KSh million** DISPUTED GOV-02-FY2023-24-Q4; PDF p. 2; FY 2023/24; confidence 4 of 5.	**8.72 % of the smaller value**	Different publishers: controller_of_budget against county. Basis as stated: A "not stated"; B "Approved revenue estimates".
Conditional grants or additional allocations, budgeted	FY 2023/24	**874.01 KSh million** DISPUTED cob-report-2023-24; PDF p. 511 (printed 488); FY 2023/24; confidence 3 of 5.	**950.21 KSh million** DISPUTED GOV-03; PDF p. 13; FY 2023/24; confidence 4 of 5.	**8.72 % of the smaller value**	Different publishers: controller_of_budget against county. Basis as stated: A "not stated"; B "Baseline estimates 2023/24 column of the FY 2024/25 paper".
Conditional grants or additional allocations, budgeted	FY 2023/24	**950.21 KSh million** DISPUTED GOV-02-FY2023-24-Q4; PDF p. 2; FY 2023/24; confidence 4 of 5.	**874.01 KSh million** DISPUTED GOV-02-FY2023-24-Q4; PDF p. 3; FY 2023/24; confidence 4 of 5.	**8.72 % of the smaller value**	Both values are in the same document (internal inconsistency). Basis as stated: A "Approved revenue estimates"; B "Expected receipts at 30 June 2024".
Conditional grants or additional allocations, budgeted	FY 2023/24	**874.01 KSh million** DISPUTED GOV-02-FY2023-24-Q4; PDF p. 3; FY 2023/24; confidence 4 of 5.	**950.21 KSh million** DISPUTED GOV-03; PDF p. 13; FY 2023/24; confidence 4 of 5.	**8.72 % of the smaller value**	Basis as stated: A "Expected receipts at 30 June 2024"; B "Baseline estimates 2023/24 column of the FY 2024/25 paper".
Conditional grants or additional allocations, received	FY 2023/24	**477.54 KSh million** DISPUTED cob-report-2023-24; PDF p. 511 (printed 488); FY 2023/24; confidence 3 of 5.	**466.54 KSh million** DISPUTED GOV-02-FY2023-24-Q4; PDF p. 5; FY 2023/24; confidence 4 of 5.	**2.36 % of the smaller value**	Different publishers: controller_of_budget against county.
Equitable share, received	FY 2024/25	**7,880 KSh million** DISPUTED cob-report-2024-25; PDF p. 474 (printed 431); FY 2024/25; confidence 3 of 5.	**7,301.47 KSh million** DISPUTED GOV-03; PDF p. 16; FY 2024/25; confidence 4 of 5.	**7.92 % of the smaller value**	Different publishers: controller_of_budget against county.
Equitable share, received	FY 2024/25	**7,301.47 KSh million** DISPUTED GOV-03; PDF p. 16; FY 2024/25; confidence 4 of 5.	**7,882.51 KSh million** DISPUTED GOV-02-FY2024-25-Q4; PDF p. 3; FY 2024/25; confidence 4 of 5.	**7.96 % of the smaller value**	None identified from the documents.
Conditional grants or additional allocations, received	FY 2024/25	**111 KSh million** DISPUTED cob-report-2024-25; PDF p. 474 (printed 431); FY 2024/25; confidence 3 of 5.	**276.86 KSh million** DISPUTED GOV-03; PDF p. 16; FY 2024/25; confidence 4 of 5.	**149.42 % of the smaller value**	Different publishers: controller_of_budget against county.
Conditional grants or additional allocations, received	FY 2024/25	**276.86 KSh million** DISPUTED GOV-03; PDF p. 16; FY 2024/25; confidence 4 of 5.	**111.49 KSh million** DISPUTED GOV-02-FY2024-25-Q4; PDF p. 3; FY 2024/25; confidence 4 of 5.	**148.33 % of the smaller value**	None identified from the documents.

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MEASURE	PERIOD	VALUE A	VALUE B	DIFFERENCE	POSSIBLE REASON
Conditional grants or additional allocations, budgeted	FY 2025/26	1,409.27 KSh million DISPUTED GOV-02-FY2025-26-Q4; PDF p. 3; FY 2025/26; confidence 4 of 5.	962 KSh million DISPUTED GOV-02-FY2025-26-Q1; PDF p. 2; FY 2025/26; confidence 3 of 5.	46.49 % of the smaller value	Basis as stated: A "Supplementary budget targets"; B "Original approved budget".
Own-source revenue collected, total	FY 2015/16	127.93 KSh million DISPUTED cob-report-2015-16; PDF p. 275 (printed 253); FY 2015/16; confidence 3 of 5.	113.26 KSh million DISPUTED cob-report-2018-19; PDF p. 270 (printed 247); FY 2015/16; confidence 3 of 5.	12.95 % of the smaller value	Basis as stated: A "One figure per year; the report does not split ordinary revenue and health facility revenue"; B "Chart label in a later CoB report".
Own-source revenue collected, total	FY 2019/20	179.43 KSh million DISPUTED cob-report-2020-21; PDF p. 374; FY 2019/20; confidence 4 of 5.	184.25 KSh million DISPUTED siaya-brop-2019-20; PDF p. 15; FY 2019/20; confidence 3 of 5.	2.69 % of the smaller value	Different publishers: controller_of_budget against county. Basis as stated: A "One figure per year; the report does not split ordinary revenue and health facility revenue"; B "County BROP; printed 184,249,748".
Own-source revenue collected, total	FY 2020/21	332.88 KSh million DISPUTED cob-report-2020-21; PDF p. 372; FY 2020/21; confidence 4 of 5.	434.36 KSh million DISPUTED GOV-02-FY2025-26-Q4; PDF p. 4; FY 2020/21; confidence 2 of 5.	30.49 % of the smaller value	Different publishers: controller_of_budget against county. Basis as stated: A "One figure per year; the report does not split ordinary revenue and health facility revenue"; B "Chart label, total series (OSR excluding health plus A-I-A/FIF/health)". At least one reading has confidence 2 or lower (chart label or garbled text).
Own-source revenue collected, total	FY 2023/24	610.74 KSh million DISPUTED cob-report-2023-24; PDF p. 511 (printed 488); FY 2023/24; confidence 3 of 5.	427.95 KSh million DISPUTED cob-report-2024-25; PDF p. 476 (printed 433); FY 2023/24; confidence 3 of 5.	42.71 % of the smaller value	Basis as stated: A "Includes FIF/A-i-A"; B "Figure quoted in a later CoB report".
Own-source revenue collected, total	FY 2023/24	610.74 KSh million DISPUTED cob-report-2023-24; PDF p. 511 (printed 488); FY 2023/24; confidence 3 of 5.	601.68 KSh million DISPUTED GOV-02-FY2023-24-Q4; PDF p. 3; FY 2023/24; confidence 4 of 5.	1.51 % of the smaller value	Different publishers: controller_of_budget against county. Basis as stated: A "Includes FIF/A-i-A"; B "Includes FIF, Linda Mama and NHIF capitation".
Own-source revenue collected, total	FY 2023/24	427.95 KSh million DISPUTED cob-report-2024-25; PDF p. 476 (printed 433); FY 2023/24; confidence 3 of 5.	610.74 KSh million DISPUTED cob-report-2023-24; PDF p. 26 (printed 3); FY 2023/24; confidence 3 of 5.	42.71 % of the smaller value	Basis as stated: A "Figure quoted in a later CoB report"; B "Includes FIF/A-i-A".

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MEASURE	PERIOD	VALUE A	VALUE B	DIFFERENCE	POSSIBLE REASON
Own-source revenue collected, total	FY 2023/24	**427.95 KSh million** DISPUTED cob-report-2024-25; PDF p. 476 (printed 433); FY 2023/24; confidence 3 of 5.	**601.68 KSh million** DISPUTED GOV-02-FY2023-24-Q4; PDF p. 3; FY 2023/24; confidence 4 of 5.	**40.6 % of the smaller value**	Different publishers: controller_of_budget against county. Basis as stated: A "Figure quoted in a later CoB report"; B "Includes FIF, Linda Mama and NHIF capitation".
Own-source revenue collected, total	FY 2023/24	**427.95 KSh million** DISPUTED cob-report-2024-25; PDF p. 476 (printed 433); FY 2023/24; confidence 3 of 5.	**610.74 KSh million** DISPUTED GOV-02-FY2025-26-Q4; PDF p. 4; FY 2023/24; confidence 2 of 5.	**42.71 % of the smaller value**	Different publishers: controller_of_budget against county. Basis as stated: A "Figure quoted in a later CoB report"; B "Chart label, total series (OSR excluding health plus A-I-A/FIF/health)". At least one reading has confidence 2 or lower (chart label or garbled text).
Own-source revenue collected, total	FY 2023/24	**610.74 KSh million** DISPUTED cob-report-2023-24; PDF p. 26 (printed 3); FY 2023/24; confidence 3 of 5.	**601.68 KSh million** DISPUTED GOV-02-FY2023-24-Q4; PDF p. 3; FY 2023/24; confidence 4 of 5.	**1.51 % of the smaller value**	Different publishers: controller_of_budget against county. Basis as stated: A "Includes FIF/A-i-A"; B "Includes FIF, Linda Mama and NHIF capitation".
Own-source revenue collected, total	FY 2023/24	**601.68 KSh million** DISPUTED GOV-02-FY2023-24-Q4; PDF p. 3; FY 2023/24; confidence 4 of 5.	**610.74 KSh million** DISPUTED GOV-02-FY2025-26-Q4; PDF p. 4; FY 2023/24; confidence 2 of 5.	**1.51 % of the smaller value**	Basis as stated: A "Includes FIF, Linda Mama and NHIF capitation"; B "Chart label, total series (OSR excluding health plus A-I-A/FIF/health)". At least one reading has confidence 2 or lower (chart label or garbled text).
Own-source revenue collected, total	FY 2024/25	**436.68 KSh million** DISPUTED cob-report-2024-25; PDF p. 476 (printed 433); FY 2024/25; confidence 4 of 5.	**757.57 KSh million** DISPUTED GOV-03; PDF p. 16; FY 2024/25; confidence 4 of 5.	**73.48 % of the smaller value**	Different publishers: controller_of_budget against county. Basis as stated: A "Includes FIF/A-i-A"; B "CRF receipts plus A-i-A (hospital revenue including SHA/SHIF, Linda Mama, NHIF capitation, liquor licensing)".

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MEASURE	PERIOD	VALUE A	VALUE B	DIFFERENCE	POSSIBLE REASON
Own-source revenue collected, total	FY 2024/25	**436.68 KSh million** DISPUTED cob-report-2024-25; PDF p. 476 (printed 433); FY 2024/25; confidence 4 of 5.	**757.57 KSh million** DISPUTED GOV-02-FY2024-25-Q4; PDF p. 4; FY 2024/25; confidence 4 of 5.	**73.48 % of the smaller value**	Different publishers: controller_of_budget against county. Basis as stated: A "Includes FIF/A-i-A"; B "CRF receipts plus A-i-A".
Own-source revenue collected, total	FY 2024/25	**436.68 KSh million** DISPUTED cob-report-2024-25; PDF p. 476 (printed 433); FY 2024/25; confidence 4 of 5.	**712.82 KSh million** DISPUTED GOV-02-FY2025-26-Q4; PDF p. 4; FY 2024/25; confidence 3 of 5.	**63.24 % of the smaller value**	Different publishers: controller_of_budget against county. Basis as stated: A "Includes FIF/A-i-A"; B "Figure quoted a year later by the county; includes FIF".
Own-source revenue collected, total	FY 2024/25	**436.68 KSh million** DISPUTED cob-report-2024-25; PDF p. 476 (printed 433); FY 2024/25; confidence 4 of 5.	**481.79 KSh million** DISPUTED knbs-economic-survey-2026; PDF p. 150; FY 2024/25; confidence 3 of 5.	**10.33 % of the smaller value**	Different publishers: controller_of_budget against other. Basis as stated: A "Includes FIF/A-i-A"; B "KNBS: annual own-source revenue, revised".
Own-source revenue collected, total	FY 2024/25	**436.68 KSh million** DISPUTED cob-report-2024-25; PDF p. 46 (printed 3); FY 2024/25; confidence 3 of 5.	**757.57 KSh million** DISPUTED GOV-03; PDF p. 16; FY 2024/25; confidence 4 of 5.	**73.48 % of the smaller value**	Different publishers: controller_of_budget against county. Basis as stated: A "Includes FIF/A-i-A"; B "CRF receipts plus A-i-A (hospital revenue including SHA/SHIF, Linda Mama, NHIF capitation, liquor licensing)".
Own-source revenue collected, total	FY 2024/25	**436.68 KSh million** DISPUTED cob-report-2024-25; PDF p. 46 (printed 3); FY 2024/25; confidence 3 of 5.	**757.57 KSh million** DISPUTED GOV-02-FY2024-25-Q4; PDF p. 4; FY 2024/25; confidence 4 of 5.	**73.48 % of the smaller value**	Different publishers: controller_of_budget against county. Basis as stated: A "Includes FIF/A-i-A"; B "CRF receipts plus A-i-A".
Own-source revenue collected, total	FY 2024/25	**436.68 KSh million** DISPUTED cob-report-2024-25; PDF p. 46 (printed 3); FY 2024/25; confidence 3 of 5.	**712.82 KSh million** DISPUTED GOV-02-FY2025-26-Q4; PDF p. 4; FY 2024/25; confidence 3 of 5.	**63.24 % of the smaller value**	Different publishers: controller_of_budget against county. Basis as stated: A "Includes FIF/A-i-A"; B "Figure quoted a year later by the county; includes FIF".

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MEASURE	PERIOD	VALUE A	VALUE B	DIFFERENCE	POSSIBLE REASON
Own-source revenue collected, total	FY 2024/25	**436.68 KSh million** DISPUTED cob-report-2024-25; PDF p. 46 (printed 3); FY 2024/25; confidence 3 of 5.	**481.79 KSh million** DISPUTED knbs-economic-survey-2026; PDF p. 150; FY 2024/25; confidence 3 of 5.	**10.33 % of the smaller value**	Different publishers: controller_of_budget against other. Basis as stated: A "Includes FIF/A-i-A"; B "KNBS: annual own-source revenue, revised".
Own-source revenue collected, total	FY 2024/25	**757.57 KSh million** DISPUTED GOV-03; PDF p. 16; FY 2024/25; confidence 4 of 5.	**712.82 KSh million** DISPUTED GOV-02-FY2025-26-Q4; PDF p. 4; FY 2024/25; confidence 3 of 5.	**6.28 % of the smaller value**	Basis as stated: A "CRF receipts plus A-i-A (hospital revenue including SHA/SHIF, Linda Mama, NHIF capitation, liquor licensing)"; B "Figure quoted a year later by the county; includes FIF".
Own-source revenue collected, total	FY 2024/25	**757.57 KSh million** DISPUTED GOV-03; PDF p. 16; FY 2024/25; confidence 4 of 5.	**481.79 KSh million** DISPUTED knbs-economic-survey-2026; PDF p. 150; FY 2024/25; confidence 3 of 5.	**57.24 % of the smaller value**	Different publishers: county against other. Basis as stated: A "CRF receipts plus A-i-A (hospital revenue including SHA/SHIF, Linda Mama, NHIF capitation, liquor licensing)"; B "KNBS: annual own-source revenue, revised".
Own-source revenue collected, total	FY 2024/25	**757.57 KSh million** DISPUTED GOV-02-FY2024-25-Q4; PDF p. 4; FY 2024/25; confidence 4 of 5.	**712.82 KSh million** DISPUTED GOV-02-FY2025-26-Q4; PDF p. 4; FY 2024/25; confidence 3 of 5.	**6.28 % of the smaller value**	Basis as stated: A "CRF receipts plus A-i-A"; B "Figure quoted a year later by the county; includes FIF".
Own-source revenue collected, total	FY 2024/25	**757.57 KSh million** DISPUTED GOV-02-FY2024-25-Q4; PDF p. 4; FY 2024/25; confidence 4 of 5.	**481.79 KSh million** DISPUTED knbs-economic-survey-2026; PDF p. 150; FY 2024/25; confidence 3 of 5.	**57.24 % of the smaller value**	Different publishers: county against other. Basis as stated: A "CRF receipts plus A-i-A"; B "KNBS: annual own-source revenue, revised".
Own-source revenue collected, total	FY 2024/25	**712.82 KSh million** DISPUTED GOV-02-FY2025-26-Q4; PDF p. 4; FY 2024/25; confidence 3 of 5.	**481.79 KSh million** DISPUTED knbs-economic-survey-2026; PDF p. 150; FY 2024/25; confidence 3 of 5.	**47.95 % of the smaller value**	Different publishers: county against other. Basis as stated: A "Figure quoted a year later by the county; includes FIF"; B "KNBS: annual own-source revenue, revised".

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MEASURE	PERIOD	VALUE A	VALUE B	DIFFERENCE	POSSIBLE REASON
Own-source revenue collected, FIF or A-i-A	FY 2024/25	**199.84 KSh million** DISPUTED cob-report-2024-25; PDF p. 46 (printed 3); FY 2024/25; confidence 3 of 5.	**521.07 KSh million** DISPUTED GOV-03; PDF p. 16; FY 2024/25; confidence 4 of 5.	**160.74 % of the smaller value**	Different publishers: controller_of_budget against county. Basis as stated: A "FIF/A-i-A"; B "A-i-A: hospital revenue including SHA/SHIF, Linda Mama, NHIF capitation and liquor licensing (Table 8)".
Own-source revenue collected, FIF or A-i-A	FY 2024/25	**199.84 KSh million** DISPUTED cob-report-2024-25; PDF p. 46 (printed 3); FY 2024/25; confidence 3 of 5.	**521.07 KSh million** DISPUTED GOV-02-FY2024-25-Q4; PDF p. 6; FY 2024/25; confidence 4 of 5.	**160.74 % of the smaller value**	Different publishers: controller_of_budget against county. Basis as stated: A "FIF/A-i-A"; B "A-i-A including liquor licensing".
Own-source revenue target	FY 2024/25	**927.34 KSh million** DISPUTED cob-report-2024-25; PDF p. 46 (printed 3); FY 2024/25; confidence 3 of 5.	**1,044.06 KSh million** DISPUTED GOV-03; PDF p. 16; FY 2024/25; confidence 4 of 5.	**12.59 % of the smaller value**	Different publishers: controller_of_budget against county. Basis as stated: A "Includes FIF/A-i-A"; B "Original estimates, CRF plus A-i-A".
Own-source revenue target	FY 2024/25	**927.34 KSh million** DISPUTED cob-report-2024-25; PDF p. 46 (printed 3); FY 2024/25; confidence 3 of 5.	**1,669.37 KSh million** DISPUTED GOV-02-FY2024-25-Q4; PDF p. 6; FY 2024/25; confidence 4 of 5.	**80.02 % of the smaller value**	Different publishers: controller_of_budget against county. Basis as stated: A "Includes FIF/A-i-A"; B "Supplementary estimates column".
Own-source revenue target	FY 2024/25	**1,044.06 KSh million** DISPUTED GOV-03; PDF p. 16; FY 2024/25; confidence 4 of 5.	**1,669.37 KSh million** DISPUTED GOV-02-FY2024-25-Q4; PDF p. 6; FY 2024/25; confidence 4 of 5.	**59.89 % of the smaller value**	Basis as stated: A "Original estimates, CRF plus A-i-A"; B "Supplementary estimates column".
Own-source revenue collected, total	FY 2025/26	**876.14 KSh million** DISPUTED GOV-02-FY2025-26-Q4; PDF p. 2; FY 2025/26; confidence 3 of 5.	**862.93 KSh million** DISPUTED siaya-cbrop-2025-26; PDF p. 5; FY 2025/26; confidence 4 of 5.	**1.53 % of the smaller value**	Basis as stated: A "Includes FIF of KSh 585.69m"; B "County: local revenue including A-i-A".
Own-source revenue collected, total	FY 2025/26	**876.14 KSh million** DISPUTED GOV-02-FY2025-26-Q4; PDF p. 2; FY 2025/26; confidence 3 of 5.	**858.62 KSh million** DISPUTED siaya-cbrop-2025-26; PDF p. 19; FY 2025/26; confidence 4 of 5.	**2.04 % of the smaller value**	Basis as stated: A "Includes FIF of KSh 585.69m"; B "County: Total OSR".

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MEASURE	PERIOD	VALUE A	VALUE B	DIFFERENCE	POSSIBLE REASON
Own-source revenue collected, total	FY 2025/26	**876.14 KSh million** DISPUTED GOV-02-FY2025-26-Q4; PDF p. 2; FY 2025/26; confidence 3 of 5.	**3,114.92 KSh million** DISPUTED knbs-economic-survey-2026; PDF p. 150; FY 2025/26; confidence 2 of 5.	**255.53 % of the smaller value**	Different publishers: county against other. Basis as stated: A "Includes FIF of KSh 585.69m"; B "KNBS: annual own-source revenue, provisional". At least one reading has confidence 2 or lower (chart label or garbled text).
Own-source revenue collected, total	FY 2025/26	**876.14 KSh million** DISPUTED cob-report-2025-26; PDF p. 38; FY 2025/26; confidence 3 of 5.	**862.93 KSh million** DISPUTED siaya-cbrop-2025-26; PDF p. 5; FY 2025/26; confidence 4 of 5.	**1.53 % of the smaller value**	Different publishers: controller_of_budget against county. Basis as stated: A "CoB: total own-source revenue including FIF/A-i-A"; B "County: local revenue including A-i-A".
Own-source revenue collected, total	FY 2025/26	**876.14 KSh million** DISPUTED cob-report-2025-26; PDF p. 38; FY 2025/26; confidence 3 of 5.	**858.62 KSh million** DISPUTED siaya-cbrop-2025-26; PDF p. 19; FY 2025/26; confidence 4 of 5.	**2.04 % of the smaller value**	Different publishers: controller_of_budget against county. Basis as stated: A "CoB: total own-source revenue including FIF/A-i-A"; B "County: Total OSR".
Own-source revenue collected, total	FY 2025/26	**876.14 KSh million** DISPUTED cob-report-2025-26; PDF p. 38; FY 2025/26; confidence 3 of 5.	**3,114.92 KSh million** DISPUTED knbs-economic-survey-2026; PDF p. 150; FY 2025/26; confidence 2 of 5.	**255.53 % of the smaller value**	Different publishers: controller_of_budget against other. Basis as stated: A "CoB: total own-source revenue including FIF/A-i-A"; B "KNBS: annual own-source revenue, provisional". At least one reading has confidence 2 or lower (chart label or garbled text).
Own-source revenue collected, total	FY 2025/26	**862.93 KSh million** DISPUTED siaya-cbrop-2025-26; PDF p. 5; FY 2025/26; confidence 4 of 5.	**3,114.92 KSh million** DISPUTED knbs-economic-survey-2026; PDF p. 150; FY 2025/26; confidence 2 of 5.	**260.97 % of the smaller value**	Different publishers: county against other. Basis as stated: A "County: local revenue including A-i-A"; B "KNBS: annual own-source revenue, provisional". At least one reading has confidence 2 or lower (chart label or garbled text).

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MEASURE	PERIOD	VALUE A	VALUE B	DIFFERENCE	POSSIBLE REASON
Own-source revenue collected, total	FY 2025/26	858.62 KSh million DISPUTED siaya-cbrop-2025-26; PDF p. 19; FY 2025/26; confidence 4 of 5.	3,114.92 KSh million DISPUTED knbs-economic-survey-2026; PDF p. 150; FY 2025/26; confidence 2 of 5.	262.78 % of the smaller value	Different publishers: county against other. Basis as stated: A "County: Total OSR"; B "KNBS: annual own-source revenue, provisional". At least one reading has confidence 2 or lower (chart label or garbled text).
Own-source revenue collected, ordinary (excluding FIF/A-i-A)	FY 2025/26	290.45 KSh million DISPUTED GOV-02-FY2025-26-Q4; PDF p. 3; FY 2025/26; confidence 4 of 5.	272.12 KSh million DISPUTED siaya-cbrop-2025-26; PDF p. 5; FY 2025/26; confidence 4 of 5.	6.74 % of the smaller value	Basis as stated: A "not stated"; B "County: ordinary revenue".
Own-source revenue collected, ordinary (excluding FIF/A-i-A)	FY 2025/26	290.45 KSh million DISPUTED cob-report-2025-26; PDF p. 38; FY 2025/26; confidence 3 of 5.	272.12 KSh million DISPUTED siaya-cbrop-2025-26; PDF p. 5; FY 2025/26; confidence 4 of 5.	6.74 % of the smaller value	Different publishers: controller_of_budget against county. Basis as stated: A "CoB: ordinary own-source revenue"; B "County: ordinary revenue".
Own-source revenue target	FY 2025/26	3,250 KSh million DISPUTED GOV-02-FY2025-26-Q4; PDF p. 2; FY 2025/26; confidence 3 of 5.	3,110 KSh million DISPUTED GOV-02-FY2025-26-Q1; PDF p. 2; FY 2025/26; confidence 3 of 5.	4.5 % of the smaller value	Basis as stated: A "Supplementary budget; Table 0.1 prints ordinary 2,173,735,310 and FIF 1,078,685,515"; B "Original approved budget".
Own-source revenue target	FY 2025/26	3,110 KSh million DISPUTED GOV-02-FY2025-26-Q1; PDF p. 2; FY 2025/26; confidence 3 of 5.	3,252.42 KSh million DISPUTED cob-report-2025-26; PDF p. 38; FY 2025/26; confidence 3 of 5.	4.58 % of the smaller value	Different publishers: county against controller_of_budget. Basis as stated: A "Original approved budget"; B "CoB: annual target including FIF/A-i-A".
Own-source revenue target	FY 2025/26	3,110 KSh million DISPUTED GOV-02-FY2025-26-Q1; PDF p. 2; FY 2025/26; confidence 3 of 5.	3,252.42 KSh million DISPUTED siaya-cbrop-2025-26; PDF p. 5; FY 2025/26; confidence 4 of 5.	4.58 % of the smaller value	Basis as stated: A "Original approved budget"; B "County: annual target (supplementary budget)".
Expenditure, total	FY 2023/24	7,630 KSh million DISPUTED cob-report-2023-24; PDF p. 513 (printed 490); FY 2023/24; confidence 3 of 5.	8,402.77 KSh million DISPUTED GOV-02-FY2023-24-Q4; PDF p. 6; FY 2023/24; confidence 4 of 5.	10.13 % of the smaller value	Different publishers: controller_of_budget against county.
Expenditure, total	FY 2023/24	7,625.87 KSh million DISPUTED cob-report-2023-24; PDF p. 30 (printed 7); FY 2023/24; confidence 3 of 5.	8,402.77 KSh million DISPUTED GOV-02-FY2023-24-Q4; PDF p. 6; FY 2023/24; confidence 4 of 5.	10.19 % of the smaller value	Different publishers: controller_of_budget against county.

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MEASURE	PERIOD	VALUE A	VALUE B	DIFFERENCE	POSSIBLE REASON
Expenditure, recurrent	FY 2023/24	**5,140 KSh million** DISPUTED cob-report-2023-24; PDF p. 513 (printed 490); FY 2023/24; confidence 3 of 5.	**5,712.96 KSh million** DISPUTED GOV-02-FY2023-24-Q4; PDF p. 6; FY 2023/24; confidence 4 of 5.	**11.15 % of the smaller value**	Different publishers: controller_of_budget against county.
Expenditure, recurrent	FY 2023/24	**5,138.67 KSh million** DISPUTED cob-report-2023-24; PDF p. 30 (printed 7); FY 2023/24; confidence 3 of 5.	**5,712.96 KSh million** DISPUTED GOV-02-FY2023-24-Q4; PDF p. 6; FY 2023/24; confidence 4 of 5.	**11.18 % of the smaller value**	Different publishers: controller_of_budget against county.
Expenditure, development	FY 2023/24	**2,490 KSh million** DISPUTED cob-report-2023-24; PDF p. 513 (printed 490); FY 2023/24; confidence 3 of 5.	**2,689.81 KSh million** DISPUTED GOV-02-FY2023-24-Q4; PDF p. 6; FY 2023/24; confidence 4 of 5.	**8.02 % of the smaller value**	Different publishers: controller_of_budget against county.
Expenditure, development	FY 2023/24	**2,487.2 KSh million** DISPUTED cob-report-2023-24; PDF p. 30 (printed 7); FY 2023/24; confidence 3 of 5.	**2,689.81 KSh million** DISPUTED GOV-02-FY2023-24-Q4; PDF p. 6; FY 2023/24; confidence 4 of 5.	**8.15 % of the smaller value**	Different publishers: controller_of_budget against county.
Expenditure, total	FY 2024/25	**7,750 KSh million** DISPUTED cob-report-2024-25; PDF p. 478 (printed 435); FY 2024/25; confidence 4 of 5.	**8,939.55 KSh million** DISPUTED GOV-03; PDF p. 19; FY 2024/25; confidence 4 of 5.	**15.35 % of the smaller value**	Different publishers: controller_of_budget against county.
Expenditure, total	FY 2024/25	**7,750 KSh million** DISPUTED cob-report-2024-25; PDF p. 478 (printed 435); FY 2024/25; confidence 4 of 5.	**6,820.23 KSh million** DISPUTED GOV-02-FY2024-25-Q4; PDF p. 7; FY 2024/25; confidence 4 of 5.	**13.63 % of the smaller value**	Different publishers: controller_of_budget against county. Scope differs: county government (executive and assembly) against not stated (the chapter says Executive and Assembly; the quarterly lines say County Executive only).
Expenditure, total	FY 2024/25	**7,748.65 KSh million** DISPUTED cob-report-2024-25; PDF p. 52 (printed 9); FY 2024/25; confidence 3 of 5.	**8,939.55 KSh million** DISPUTED GOV-03; PDF p. 19; FY 2024/25; confidence 4 of 5.	**15.37 % of the smaller value**	Different publishers: controller_of_budget against county.
Expenditure, total	FY 2024/25	**7,748.65 KSh million** DISPUTED cob-report-2024-25; PDF p. 52 (printed 9); FY 2024/25; confidence 3 of 5.	**6,820.23 KSh million** DISPUTED GOV-02-FY2024-25-Q4; PDF p. 7; FY 2024/25; confidence 4 of 5.	**13.61 % of the smaller value**	Different publishers: controller_of_budget against county. Scope differs: county government (executive and assembly) against not stated (the chapter says Executive and Assembly; the quarterly lines say County Executive only).

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MEASURE	PERIOD	VALUE A	VALUE B	DIFFERENCE	POSSIBLE REASON
Expenditure, total	FY 2024/25	**8,939.55 KSh million** DISPUTED GOV-03; PDF p. 19; FY 2024/25; confidence 4 of 5.	**6,820.23 KSh million** DISPUTED GOV-02-FY2024-25-Q4; PDF p. 7; FY 2024/25; confidence 4 of 5.	**31.07 % of the smaller value**	Scope differs: county government (executive and assembly) against not stated (the chapter says Executive and Assembly; the quarterly lines say County Executive only).
Expenditure, recurrent	FY 2024/25	**4,990 KSh million** DISPUTED cob-report-2024-25; PDF p. 478 (printed 435); FY 2024/25; confidence 4 of 5.	**6,176.65 KSh million** DISPUTED GOV-03; PDF p. 19; FY 2024/25; confidence 4 of 5.	**23.78 % of the smaller value**	Different publishers: controller_of_budget against county.
Expenditure, recurrent	FY 2024/25	**4,990 KSh million** DISPUTED cob-report-2024-25; PDF p. 478 (printed 435); FY 2024/25; confidence 4 of 5.	**4,216.99 KSh million** DISPUTED GOV-02-FY2024-25-Q4; PDF p. 7; FY 2024/25; confidence 4 of 5.	**18.33 % of the smaller value**	Different publishers: controller_of_budget against county. Scope differs: county government (executive and assembly) against not stated (the chapter says Executive and Assembly; the quarterly lines say County Executive only).
Expenditure, recurrent	FY 2024/25	**4,991.98 KSh million** DISPUTED cob-report-2024-25; PDF p. 52 (printed 9); FY 2024/25; confidence 3 of 5.	**6,176.65 KSh million** DISPUTED GOV-03; PDF p. 19; FY 2024/25; confidence 4 of 5.	**23.73 % of the smaller value**	Different publishers: controller_of_budget against county.
Expenditure, recurrent	FY 2024/25	**4,991.98 KSh million** DISPUTED cob-report-2024-25; PDF p. 52 (printed 9); FY 2024/25; confidence 3 of 5.	**4,216.99 KSh million** DISPUTED GOV-02-FY2024-25-Q4; PDF p. 7; FY 2024/25; confidence 4 of 5.	**18.38 % of the smaller value**	Different publishers: controller_of_budget against county. Scope differs: county government (executive and assembly) against not stated (the chapter says Executive and Assembly; the quarterly lines say County Executive only).
Expenditure, recurrent	FY 2024/25	**6,176.65 KSh million** DISPUTED GOV-03; PDF p. 19; FY 2024/25; confidence 4 of 5.	**4,216.99 KSh million** DISPUTED GOV-02-FY2024-25-Q4; PDF p. 7; FY 2024/25; confidence 4 of 5.	**46.47 % of the smaller value**	Scope differs: county government (executive and assembly) against not stated (the chapter says Executive and Assembly; the quarterly lines say County Executive only).
Expenditure, development	FY 2024/25	**2,760 KSh million** DISPUTED cob-report-2024-25; PDF p. 478 (printed 435); FY 2024/25; confidence 4 of 5.	**2,674.33 KSh million** DISPUTED GOV-03; PDF p. 22; FY 2024/25; confidence 3 of 5.	**3.2 % of the smaller value**	Different publishers: controller_of_budget against county.

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MEASURE	PERIOD	VALUE A	VALUE B	DIFFERENCE	POSSIBLE REASON
Expenditure, development	FY 2024/25	**2,760 KSh million** DISPUTED cob-report-2024-25; PDF p. 478 (printed 435); FY 2024/25; confidence 4 of 5.	**2,603.25 KSh million** DISPUTED GOV-02-FY2024-25-Q4; PDF p. 7; FY 2024/25; confidence 4 of 5.	**6.02 % of the smaller value**	Different publishers: controller_of_budget against county. Scope differs: county government (executive and assembly) against not stated (the chapter says Executive and Assembly; the quarterly lines say County Executive only).
Expenditure, development	FY 2024/25	**2,756.67 KSh million** DISPUTED cob-report-2024-25; PDF p. 52 (printed 9); FY 2024/25; confidence 3 of 5.	**2,674.33 KSh million** DISPUTED GOV-03; PDF p. 22; FY 2024/25; confidence 3 of 5.	**3.08 % of the smaller value**	Different publishers: controller_of_budget against county.
Expenditure, development	FY 2024/25	**2,756.67 KSh million** DISPUTED cob-report-2024-25; PDF p. 52 (printed 9); FY 2024/25; confidence 3 of 5.	**2,603.25 KSh million** DISPUTED GOV-02-FY2024-25-Q4; PDF p. 7; FY 2024/25; confidence 4 of 5.	**5.89 % of the smaller value**	Different publishers: controller_of_budget against county. Scope differs: county government (executive and assembly) against not stated (the chapter says Executive and Assembly; the quarterly lines say County Executive only).
Expenditure, development	FY 2024/25	**2,762.9 KSh million** DISPUTED GOV-03; PDF p. 19; FY 2024/25; confidence 4 of 5.	**2,674.33 KSh million** DISPUTED GOV-03; PDF p. 22; FY 2024/25; confidence 3 of 5.	**3.31 % of the smaller value**	Both values are in the same document (internal inconsistency).
Expenditure, development	FY 2024/25	**2,762.9 KSh million** DISPUTED GOV-03; PDF p. 19; FY 2024/25; confidence 4 of 5.	**2,603.25 KSh million** DISPUTED GOV-02-FY2024-25-Q4; PDF p. 7; FY 2024/25; confidence 4 of 5.	**6.13 % of the smaller value**	Scope differs: county government (executive and assembly) against not stated (the chapter says Executive and Assembly; the quarterly lines say County Executive only).
Expenditure, development	FY 2024/25	**2,674.33 KSh million** DISPUTED GOV-03; PDF p. 22; FY 2024/25; confidence 3 of 5.	**2,603.25 KSh million** DISPUTED GOV-02-FY2024-25-Q4; PDF p. 7; FY 2024/25; confidence 4 of 5.	**2.73 % of the smaller value**	Scope differs: county government (executive and assembly) against not stated (the chapter says Executive and Assembly; the quarterly lines say County Executive only).

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MEASURE	PERIOD	VALUE A	VALUE B	DIFFERENCE	POSSIBLE REASON
Expenditure, development	FY 2019/20	**2,155.01 KSh million** DISPUTED siaya-brop-2019-20; PDF p. 20; FY 2019/20; confidence 3 of 5.	**2,120 KSh million** DISPUTED cob-report-2020-21; PDF p. 376; FY 2019/20; confidence 3 of 5.	**1.65 % of the smaller value**	Different publishers: county against controller_of_budget. Basis as stated: A "not stated"; B "CoB FY 2020/21 report, prior-year comparison".
Expenditure, total	FY 2025/26	**7,180 KSh million** DISPUTED GOV-02-FY2025-26-Q4; PDF p. 6; FY 2025/26; confidence 3 of 5.	**7,500 KSh million** DISPUTED cob-report-2025-26; PDF p. 43; FY 2025/26; confidence 3 of 5.	**4.46 % of the smaller value**	Different publishers: county against controller_of_budget. Basis as stated: A "Paid; Table 0.3 adds accrued expenses of KSh 324.22m"; B "CoB expenditure".
Expenditure, total	FY 2025/26	**7,180 KSh million** DISPUTED GOV-02-FY2025-26-Q4; PDF p. 6; FY 2025/26; confidence 3 of 5.	**9,605.52 KSh million** DISPUTED siaya-cbrop-2025-26; PDF p. 21; FY 2025/26; confidence 4 of 5.	**33.78 % of the smaller value**	Basis as stated: A "Paid; Table 0.3 adds accrued expenses of KSh 324.22m"; B "County Treasury actual".
Expenditure, total	FY 2025/26	**7,500 KSh million** DISPUTED cob-report-2025-26; PDF p. 43; FY 2025/26; confidence 3 of 5.	**9,605.52 KSh million** DISPUTED siaya-cbrop-2025-26; PDF p. 21; FY 2025/26; confidence 4 of 5.	**28.07 % of the smaller value**	Different publishers: controller_of_budget against county. Basis as stated: A "CoB expenditure"; B "County Treasury actual".
Expenditure, development	FY 2025/26	**1,600 KSh million** DISPUTED GOV-02-FY2025-26-Q4; PDF p. 6; FY 2025/26; confidence 3 of 5.	**2,781.58 KSh million** DISPUTED siaya-cbrop-2025-26; PDF p. 21; FY 2025/26; confidence 4 of 5.	**73.85 % of the smaller value**	Basis as stated: A "not stated"; B "County Treasury actual".
Expenditure, development	FY 2025/26	**1,600 KSh million** DISPUTED cob-report-2025-26; PDF p. 43; FY 2025/26; confidence 3 of 5.	**2,781.58 KSh million** DISPUTED siaya-cbrop-2025-26; PDF p. 21; FY 2025/26; confidence 4 of 5.	**73.85 % of the smaller value**	Different publishers: controller_of_budget against county. Basis as stated: A "CoB expenditure"; B "County Treasury actual".

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MEASURE	PERIOD	VALUE A	VALUE B	DIFFERENCE	POSSIBLE REASON
Pending bills, stock at 30 June (end of the fiscal year)	FY 2018/19	445.68 KSh million DISPUTED cob-report-2018-19; PDF p. 271 (printed 248); FY 2018/19; confidence 3 of 5.	386.79 KSh million DISPUTED senate-cpac-2019-20; PDF p. 523; FY 2018/19; confidence 3 of 5.	15.23 % of the smaller value	Different publishers: controller_of_budget against senate_quoting_auditor_general. Scope differs: not stated against county executive. Stock point differs: closing against opening_of_next_year (same date, different report). Basis as stated: A "Sum of the published recurrent and development parts (history.json roll-forward)"; B "Audit figure quoted by the Senate committee".
Pending bills, stock at 30 June (end of the fiscal year)	FY 2020/21	1,060.92 KSh million DISPUTED cob-report-2020-21; PDF p. 374; FY 2020/21; confidence 3 of 5.	602.08 KSh million DISPUTED cob-report-2021-22; PDF p. 409 (printed 385); FY 2020/21; confidence 3 of 5.	76.21 % of the smaller value	Stock point differs: closing against opening_of_next_year (same date, different report). Basis as stated: A "Sum of the published recurrent and development parts (history.json roll-forward)"; B "Opening stock at 1 July 2021 in the FY 2021/22 report, Table 3.251 column A".
Pending bills, stock at 30 June (end of the fiscal year)	FY 2020/21	1,060.92 KSh million DISPUTED cob-report-2020-21; PDF p. 374; FY 2020/21; confidence 3 of 5.	918.6 KSh million DISPUTED audit-2020-21; PDF p. 11; FY 2020/21; confidence 3 of 5.	15.49 % of the smaller value	Different publishers: controller_of_budget against auditor_general. Scope differs: not stated against county executive. Basis as stated: A "Sum of the published recurrent and development parts (history.json roll-forward)"; B "County management statement inside the audited financial statements, not an audit finding".

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MEASURE	PERIOD	VALUE A	VALUE B	DIFFERENCE	POSSIBLE REASON
Pending bills, stock at 30 June (end of the fiscal year)	FY 2020/21	**1,060.92 KSh million** DISPUTED cob-report-2020-21; PDF p. 374; FY 2020/21; confidence 3 of 5.	**601.74 KSh million** DISPUTED audit-2020-21; PDF p. 37; FY 2020/21; confidence 3 of 5.	**76.31 % of the smaller value**	Different publishers: controller_of_budget against auditor_general. Scope differs: not stated against county executive. Basis as stated: A "Sum of the published recurrent and development parts (history.json roll-forward)"; B "Auditor-General citing Annexure 2 of the financial statements".
Pending bills, stock at 30 June (end of the fiscal year)	FY 2020/21	**602.08 KSh million** DISPUTED cob-report-2021-22; PDF p. 409 (printed 385); FY 2020/21; confidence 3 of 5.	**918.6 KSh million** DISPUTED audit-2020-21; PDF p. 11; FY 2020/21; confidence 3 of 5.	**52.57 % of the smaller value**	Different publishers: controller_of_budget against auditor_general. Scope differs: not stated against county executive. Stock point differs: opening_of_next_year against closing (same date, different report). Basis as stated: A "Opening stock at 1 July 2021 in the FY 2021/22 report, Table 3.251 column A"; B "County management statement inside the audited financial statements, not an audit finding".
Pending bills, stock at 30 June (end of the fiscal year)	FY 2020/21	**918.6 KSh million** DISPUTED audit-2020-21; PDF p. 11; FY 2020/21; confidence 3 of 5.	**601.74 KSh million** DISPUTED audit-2020-21; PDF p. 37; FY 2020/21; confidence 3 of 5.	**52.66 % of the smaller value**	Both values are in the same document (internal inconsistency). Basis as stated: A "County management statement inside the audited financial statements, not an audit finding"; B "Auditor-General citing Annexure 2 of the financial statements".
Pending bills, stock at 30 June (end of the fiscal year)	FY 2021/22	**705.38 KSh million** DISPUTED cob-report-2021-22; PDF p. 409 (printed 385); FY 2021/22; confidence 3 of 5.	**840.67 KSh million** DISPUTED cob-report-2022-23; PDF p. 578 (printed 552); FY 2021/22; confidence 3 of 5.	**19.18 % of the smaller value**	Stock point differs: closing against opening_of_next_year (same date, different report). Basis as stated: A "Table 3.251 column E"; B "not stated".

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MEASURE	PERIOD	VALUE A	VALUE B	DIFFERENCE	POSSIBLE REASON
Pending bills, stock at 30 June (end of the fiscal year)	FY 2021/22	**705.38 KSh million** DISPUTED cob-report-2021-22; PDF p. 409 (printed 385); FY 2021/22; confidence 3 of 5.	**751.99 KSh million** DISPUTED cob-report-2021-22; PDF p. 35 (printed 11); FY 2021/22; confidence 3 of 5.	**6.61 % of the smaller value**	Both values are in the same document (internal inconsistency). Scope differs: not stated against county government (executive and assembly). Basis as stated: A "Table 3.251 column E"; B "Cross-county pending bills table, grand total (County Executive and County Assembly)".
Pending bills, stock at 30 June (end of the fiscal year)	FY 2021/22	**705.38 KSh million** DISPUTED cob-report-2021-22; PDF p. 409 (printed 385); FY 2021/22; confidence 3 of 5.	**818.8 KSh million** DISPUTED audit-2021-22; PDF p. 48; FY 2021/22; confidence 3 of 5.	**16.08 % of the smaller value**	Different publishers: controller_of_budget against auditor_general. Scope differs: not stated against county executive. Basis as stated: A "Table 3.251 column E"; B "Auditor-General citing Annex II; the auditor notes supporting schedules of 738,755,483 and IFMIS of 9,093,570,181".
Pending bills, stock at 30 June (end of the fiscal year)	FY 2021/22	**705.38 KSh million** DISPUTED cob-report-2021-22; PDF p. 409 (printed 385); FY 2021/22; confidence 3 of 5.	**738.76 KSh million** DISPUTED audit-2021-22; PDF p. 48; FY 2021/22; confidence 3 of 5.	**4.73 % of the smaller value**	Different publishers: controller_of_budget against auditor_general. Scope differs: not stated against county executive. Basis as stated: A "Table 3.251 column E"; B "Supporting schedules as reported by the Auditor-General".
Pending bills, stock at 30 June (end of the fiscal year)	FY 2021/22	**705.38 KSh million** DISPUTED cob-report-2021-22; PDF p. 409 (printed 385); FY 2021/22; confidence 3 of 5.	**959.09 KSh million** DISPUTED audit-2021-22; PDF p. 12; FY 2021/22; confidence 3 of 5.	**35.97 % of the smaller value**	Different publishers: controller_of_budget against auditor_general. Scope differs: not stated against county executive. Basis as stated: A "Table 3.251 column E"; B "County management statement inside the audited financial statements, not an audit finding".

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MEASURE	PERIOD	VALUE A	VALUE B	DIFFERENCE	POSSIBLE REASON
Pending bills, stock at 30 June (end of the fiscal year)	FY 2021/22	**840.67 KSh million** DISPUTED cob-report-2022-23; PDF p. 578 (printed 552); FY 2021/22; confidence 3 of 5.	**751.99 KSh million** DISPUTED cob-report-2021-22; PDF p. 35 (printed 11); FY 2021/22; confidence 3 of 5.	**11.79 % of the smaller value**	Scope differs: not stated against county government (executive and assembly). Stock point differs: opening_of_next_year against closing (same date, different report). Basis as stated: A "not stated"; B "Cross-county pending bills table, grand total (County Executive and County Assembly)".
Pending bills, stock at 30 June (end of the fiscal year)	FY 2021/22	**840.67 KSh million** DISPUTED cob-report-2022-23; PDF p. 578 (printed 552); FY 2021/22; confidence 3 of 5.	**818.8 KSh million** DISPUTED audit-2021-22; PDF p. 48; FY 2021/22; confidence 3 of 5.	**2.67 % of the smaller value**	Different publishers: controller_of_budget against auditor_general. Scope differs: not stated against county executive. Stock point differs: opening_of_next_year against closing (same date, different report). Basis as stated: A "not stated"; B "Auditor-General citing Annex II; the auditor notes supporting schedules of 738,755,483 and IFMIS of 9,093,570,181".
Pending bills, stock at 30 June (end of the fiscal year)	FY 2021/22	**840.67 KSh million** DISPUTED cob-report-2022-23; PDF p. 578 (printed 552); FY 2021/22; confidence 3 of 5.	**738.76 KSh million** DISPUTED audit-2021-22; PDF p. 48; FY 2021/22; confidence 3 of 5.	**13.8 % of the smaller value**	Different publishers: controller_of_budget against auditor_general. Scope differs: not stated against county executive. Stock point differs: opening_of_next_year against closing (same date, different report). Basis as stated: A "not stated"; B "Supporting schedules as reported by the Auditor-General".

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MEASURE	PERIOD	VALUE A	VALUE B	DIFFERENCE	POSSIBLE REASON
Pending bills, stock at 30 June (end of the fiscal year)	FY 2021/22	840.67 KSh million DISPUTED cob-report-2022-23; PDF p. 578 (printed 552); FY 2021/22; confidence 3 of 5.	959.09 KSh million DISPUTED audit-2021-22; PDF p. 12; FY 2021/22; confidence 3 of 5.	14.09 % of the smaller value	Different publishers: controller_of_budget against auditor_general. Scope differs: not stated against county executive. Stock point differs: opening_of_next_year against closing (same date, different report). Basis as stated: A "not stated"; B "County management statement inside the audited financial statements, not an audit finding".
Pending bills, stock at 30 June (end of the fiscal year)	FY 2021/22	840.67 KSh million DISPUTED cob-report-2022-23; PDF p. 578 (printed 552); FY 2021/22; confidence 3 of 5.	705.38 KSh million DISPUTED cob-report-2021-22; PDF p. 416 (printed 392); FY 2021/22; confidence 3 of 5.	19.18 % of the smaller value	Stock point differs: opening_of_next_year against closing (same date, different report). Basis as stated: A "not stated"; B "Key issues paragraph of the county chapter".
Pending bills, stock at 30 June (end of the fiscal year)	FY 2021/22	751.99 KSh million DISPUTED cob-report-2021-22; PDF p. 35 (printed 11); FY 2021/22; confidence 3 of 5.	818.8 KSh million DISPUTED audit-2021-22; PDF p. 48; FY 2021/22; confidence 3 of 5.	8.88 % of the smaller value	Different publishers: controller_of_budget against auditor_general. Scope differs: county government (executive and assembly) against county executive. Basis as stated: A "Cross-county pending bills table, grand total (County Executive and County Assembly)"; B "Auditor-General citing Annex II; the auditor notes supporting schedules of 738,755,483 and IFMIS of 9,093,570,181".

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MEASURE	PERIOD	VALUE A	VALUE B	DIFFERENCE	POSSIBLE REASON
Pending bills, stock at 30 June (end of the fiscal year)	FY 2021/22	**751.99 KSh million** DISPUTED cob-report-2021-22; PDF p. 35 (printed 11); FY 2021/22; confidence 3 of 5.	**738.76 KSh million** DISPUTED audit-2021-22; PDF p. 48; FY 2021/22; confidence 3 of 5.	**1.79 % of the smaller value**	Different publishers: controller_of_budget against auditor_general. Scope differs: county government (executive and assembly) against county executive. Basis as stated: A "Cross-county pending bills table, grand total (County Executive and County Assembly)"; B "Supporting schedules as reported by the Auditor-General".
Pending bills, stock at 30 June (end of the fiscal year)	FY 2021/22	**751.99 KSh million** DISPUTED cob-report-2021-22; PDF p. 35 (printed 11); FY 2021/22; confidence 3 of 5.	**959.09 KSh million** DISPUTED audit-2021-22; PDF p. 12; FY 2021/22; confidence 3 of 5.	**27.54 % of the smaller value**	Different publishers: controller_of_budget against auditor_general. Scope differs: county government (executive and assembly) against county executive. Basis as stated: A "Cross-county pending bills table, grand total (County Executive and County Assembly)"; B "County management statement inside the audited financial statements, not an audit finding".
Pending bills, stock at 30 June (end of the fiscal year)	FY 2021/22	**751.99 KSh million** DISPUTED cob-report-2021-22; PDF p. 35 (printed 11); FY 2021/22; confidence 3 of 5.	**705.38 KSh million** DISPUTED cob-report-2021-22; PDF p. 416 (printed 392); FY 2021/22; confidence 3 of 5.	**6.61 % of the smaller value**	Both values are in the same document (internal inconsistency). Scope differs: county government (executive and assembly) against not stated. Basis as stated: A "Cross-county pending bills table, grand total (County Executive and County Assembly)"; B "Key issues paragraph of the county chapter".

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MEASURE	PERIOD	VALUE A	VALUE B	DIFFERENCE	POSSIBLE REASON
Pending bills, stock at 30 June (end of the fiscal year)	FY 2021/22	**818.8 KSh million** DISPUTED audit-2021-22; PDF p. 48; FY 2021/22; confidence 3 of 5.	**738.76 KSh million** DISPUTED audit-2021-22; PDF p. 48; FY 2021/22; confidence 3 of 5.	**10.84 % of the smaller value**	Both values are in the same document (internal inconsistency). Basis as stated: A "Auditor-General citing Annex II; the auditor notes supporting schedules of 738,755,483 and IFMIS of 9,093,570,181"; B "Supporting schedules as reported by the Auditor-General".
Pending bills, stock at 30 June (end of the fiscal year)	FY 2021/22	**818.8 KSh million** DISPUTED audit-2021-22; PDF p. 48; FY 2021/22; confidence 3 of 5.	**959.09 KSh million** DISPUTED audit-2021-22; PDF p. 12; FY 2021/22; confidence 3 of 5.	**17.13 % of the smaller value**	Both values are in the same document (internal inconsistency). Basis as stated: A "Auditor-General citing Annex II; the auditor notes supporting schedules of 738,755,483 and IFMIS of 9,093,570,181"; B "County management statement inside the audited financial statements, not an audit finding".
Pending bills, stock at 30 June (end of the fiscal year)	FY 2021/22	**818.8 KSh million** DISPUTED audit-2021-22; PDF p. 48; FY 2021/22; confidence 3 of 5.	**705.38 KSh million** DISPUTED cob-report-2021-22; PDF p. 416 (printed 392); FY 2021/22; confidence 3 of 5.	**16.08 % of the smaller value**	Different publishers: auditor_general against controller_of_budget. Scope differs: county executive against not stated. Basis as stated: A "Auditor-General citing Annex II; the auditor notes supporting schedules of 738,755,483 and IFMIS of 9,093,570,181"; B "Key issues paragraph of the county chapter".
Pending bills, stock at 30 June (end of the fiscal year)	FY 2021/22	**738.76 KSh million** DISPUTED audit-2021-22; PDF p. 48; FY 2021/22; confidence 3 of 5.	**959.09 KSh million** DISPUTED audit-2021-22; PDF p. 12; FY 2021/22; confidence 3 of 5.	**29.82 % of the smaller value**	Both values are in the same document (internal inconsistency). Basis as stated: A "Supporting schedules as reported by the Auditor-General"; B "County management statement inside the audited financial statements, not an audit finding".

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MEASURE	PERIOD	VALUE A	VALUE B	DIFFERENCE	POSSIBLE REASON
Pending bills, stock at 30 June (end of the fiscal year)	FY 2021/22	**738.76 KSh million** DISPUTED audit-2021-22; PDF p. 48; FY 2021/22; confidence 3 of 5.	**705.38 KSh million** DISPUTED cob-report-2021-22; PDF p. 416 (printed 392); FY 2021/22; confidence 3 of 5.	**4.73 % of the smaller value**	Different publishers: auditor_general against controller_of_budget. Scope differs: county executive against not stated. Basis as stated: A "Supporting schedules as reported by the Auditor-General"; B "Key issues paragraph of the county chapter".
Pending bills, stock at 30 June (end of the fiscal year)	FY 2021/22	**959.09 KSh million** DISPUTED audit-2021-22; PDF p. 12; FY 2021/22; confidence 3 of 5.	**705.38 KSh million** DISPUTED cob-report-2021-22; PDF p. 416 (printed 392); FY 2021/22; confidence 3 of 5.	**35.97 % of the smaller value**	Different publishers: auditor_general against controller_of_budget. Scope differs: county executive against not stated. Basis as stated: A "County management statement inside the audited financial statements, not an audit finding"; B "Key issues paragraph of the county chapter".
Pending bills, stock at 30 June (end of the fiscal year)	FY 2022/23	**873.38 KSh million** DISPUTED cob-report-2022-23; PDF p. 578 (printed 552); FY 2022/23; confidence 3 of 5.	**761.29 KSh million** DISPUTED cob-report-2023-24; PDF p. 513 (printed 490); FY 2022/23; confidence 3 of 5.	**14.72 % of the smaller value**	Stock point differs: closing against opening_of_next_year (same date, different report). Basis as stated: A "Inclusive of FY 2022/23 pending bills"; B "not stated".
Pending bills, stock at 30 June (end of the fiscal year)	FY 2022/23	**873.38 KSh million** DISPUTED cob-report-2022-23; PDF p. 578 (printed 552); FY 2022/23; confidence 3 of 5.	**741.56 KSh million** DISPUTED audit-2022-23; PDF p. 44; FY 2022/23; confidence 4 of 5.	**17.78 % of the smaller value**	Different publishers: controller_of_budget against auditor_general. Scope differs: not stated against county executive. Basis as stated: A "Inclusive of FY 2022/23 pending bills"; B "Auditor-General citing Annex 2; supporting schedules show 766,110,894".

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MEASURE	PERIOD	VALUE A	VALUE B	DIFFERENCE	POSSIBLE REASON
Pending bills, stock at 30 June (end of the fiscal year)	FY 2022/23	**873.38 KSh million** DISPUTED cob-report-2022-23; PDF p. 578 (printed 552); FY 2022/23; confidence 3 of 5.	**766.11 KSh million** DISPUTED audit-2022-23; PDF p. 44; FY 2022/23; confidence 3 of 5.	**14 % of the smaller value**	Different publishers: controller_of_budget against auditor_general. Scope differs: not stated against county executive. Basis as stated: A "Inclusive of FY 2022/23 pending bills"; B "Supporting schedules as reported by the Auditor-General".
Pending bills, stock at 30 June (end of the fiscal year)	FY 2022/23	**873.38 KSh million** DISPUTED cob-report-2022-23; PDF p. 578 (printed 552); FY 2022/23; confidence 3 of 5.	**828.1 KSh million** DISPUTED audit-2022-23; PDF p. 15; FY 2022/23; confidence 3 of 5.	**5.47 % of the smaller value**	Different publishers: controller_of_budget against auditor_general. Scope differs: not stated against county executive. Basis as stated: A "Inclusive of FY 2022/23 pending bills"; B "County management statement inside the audited financial statements, not an audit finding".
Pending bills, stock at 30 June (end of the fiscal year)	FY 2022/23	**873.38 KSh million** DISPUTED cob-report-2022-23; PDF p. 578 (printed 552); FY 2022/23; confidence 3 of 5.	**741.56 KSh million** DISPUTED GOV-02-FY2023-24-Q4; PDF p. 6; FY 2022/23; confidence 4 of 5.	**17.78 % of the smaller value**	Different publishers: controller_of_budget against county. Stock point differs: closing against opening_of_next_year (same date, different report). Basis as stated: A "Inclusive of FY 2022/23 pending bills"; B ""Audited" opening balance".
Pending bills, stock at 30 June (end of the fiscal year)	FY 2022/23	**761.29 KSh million** DISPUTED cob-report-2023-24; PDF p. 513 (printed 490); FY 2022/23; confidence 3 of 5.	**873.37 KSh million** DISPUTED cob-report-2022-23; PDF p. 38 (printed 12); FY 2022/23; confidence 3 of 5.	**14.72 % of the smaller value**	Scope differs: not stated against county government (executive and assembly). Stock point differs: opening_of_next_year against closing (same date, different report). Basis as stated: A "not stated"; B "Cross-county pending bills table, grand total (County Executive and County Assembly)".

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MEASURE	PERIOD	VALUE A	VALUE B	DIFFERENCE	POSSIBLE REASON
Pending bills, stock at 30 June (end of the fiscal year)	FY 2022/23	761.29 KSh million DISPUTED cob-report-2023-24; PDF p. 513 (printed 490); FY 2022/23; confidence 3 of 5.	741.56 KSh million DISPUTED audit-2022-23; PDF p. 44; FY 2022/23; confidence 4 of 5.	2.66 % of the smaller value	Different publishers: controller_of_budget against auditor_general. Scope differs: not stated against county executive. Stock point differs: opening_of_next_year against closing (same date, different report). Basis as stated: A "not stated"; B "Auditor-General citing Annex 2; supporting schedules show 766,110,894".
Pending bills, stock at 30 June (end of the fiscal year)	FY 2022/23	761.29 KSh million DISPUTED cob-report-2023-24; PDF p. 513 (printed 490); FY 2022/23; confidence 3 of 5.	828.1 KSh million DISPUTED audit-2022-23; PDF p. 15; FY 2022/23; confidence 3 of 5.	8.78 % of the smaller value	Different publishers: controller_of_budget against auditor_general. Scope differs: not stated against county executive. Stock point differs: opening_of_next_year against closing (same date, different report). Basis as stated: A "not stated"; B "County management statement inside the audited financial statements, not an audit finding".
Pending bills, stock at 30 June (end of the fiscal year)	FY 2022/23	761.29 KSh million DISPUTED cob-report-2023-24; PDF p. 513 (printed 490); FY 2022/23; confidence 3 of 5.	741.56 KSh million DISPUTED GOV-02-FY2023-24-Q4; PDF p. 6; FY 2022/23; confidence 4 of 5.	2.66 % of the smaller value	Different publishers: controller_of_budget against county. Basis as stated: A "not stated"; B ""Audited" opening balance".

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MEASURE	PERIOD	VALUE A	VALUE B	DIFFERENCE	POSSIBLE REASON
Pending bills, stock at 30 June (end of the fiscal year)	FY 2022/23	**873.37 KSh million** DISPUTED cob-report-2022-23; PDF p. 38 (printed 12); FY 2022/23; confidence 3 of 5.	**741.56 KSh million** DISPUTED audit-2022-23; PDF p. 44; FY 2022/23; confidence 4 of 5.	**17.77 % of the smaller value**	Different publishers: controller_of_budget against auditor_general. Scope differs: county government (executive and assembly) against county executive. Basis as stated: A "Cross-county pending bills table, grand total (County Executive and County Assembly)"; B "Auditor-General citing Annex 2; supporting schedules show 766,110,894".
Pending bills, stock at 30 June (end of the fiscal year)	FY 2022/23	**873.37 KSh million** DISPUTED cob-report-2022-23; PDF p. 38 (printed 12); FY 2022/23; confidence 3 of 5.	**766.11 KSh million** DISPUTED audit-2022-23; PDF p. 44; FY 2022/23; confidence 3 of 5.	**14 % of the smaller value**	Different publishers: controller_of_budget against auditor_general. Scope differs: county government (executive and assembly) against county executive. Basis as stated: A "Cross-county pending bills table, grand total (County Executive and County Assembly)"; B "Supporting schedules as reported by the Auditor-General".
Pending bills, stock at 30 June (end of the fiscal year)	FY 2022/23	**873.37 KSh million** DISPUTED cob-report-2022-23; PDF p. 38 (printed 12); FY 2022/23; confidence 3 of 5.	**828.1 KSh million** DISPUTED audit-2022-23; PDF p. 15; FY 2022/23; confidence 3 of 5.	**5.47 % of the smaller value**	Different publishers: controller_of_budget against auditor_general. Scope differs: county government (executive and assembly) against county executive. Basis as stated: A "Cross-county pending bills table, grand total (County Executive and County Assembly)"; B "County management statement inside the audited financial statements, not an audit finding".

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MEASURE	PERIOD	VALUE A	VALUE B	DIFFERENCE	POSSIBLE REASON
Pending bills, stock at 30 June (end of the fiscal year)	FY 2022/23	**873.37 KSh million** DISPUTED cob-report-2022-23; PDF p. 38 (printed 12); FY 2022/23; confidence 3 of 5.	**741.56 KSh million** DISPUTED GOV-02-FY2023-24-Q4; PDF p. 6; FY 2022/23; confidence 4 of 5.	**17.77 % of the smaller value**	Different publishers: controller_of_budget against county. Scope differs: county government (executive and assembly) against not stated. Stock point differs: closing against opening_of_next_year (same date, different report). Basis as stated: A "Cross-county pending bills table, grand total (County Executive and County Assembly)"; B ""Audited" opening balance".
Pending bills, stock at 30 June (end of the fiscal year)	FY 2022/23	**741.56 KSh million** DISPUTED audit-2022-23; PDF p. 44; FY 2022/23; confidence 4 of 5.	**766.11 KSh million** DISPUTED audit-2022-23; PDF p. 44; FY 2022/23; confidence 3 of 5.	**3.31 % of the smaller value**	Both values are in the same document (internal inconsistency). Basis as stated: A "Auditor-General citing Annex 2; supporting schedules show 766,110,894"; B "Supporting schedules as reported by the Auditor-General".
Pending bills, stock at 30 June (end of the fiscal year)	FY 2022/23	**741.56 KSh million** DISPUTED audit-2022-23; PDF p. 44; FY 2022/23; confidence 4 of 5.	**828.1 KSh million** DISPUTED audit-2022-23; PDF p. 15; FY 2022/23; confidence 3 of 5.	**11.67 % of the smaller value**	Both values are in the same document (internal inconsistency). Basis as stated: A "Auditor-General citing Annex 2; supporting schedules show 766,110,894"; B "County management statement inside the audited financial statements, not an audit finding".
Pending bills, stock at 30 June (end of the fiscal year)	FY 2022/23	**766.11 KSh million** DISPUTED audit-2022-23; PDF p. 44; FY 2022/23; confidence 3 of 5.	**828.1 KSh million** DISPUTED audit-2022-23; PDF p. 15; FY 2022/23; confidence 3 of 5.	**8.09 % of the smaller value**	Both values are in the same document (internal inconsistency). Basis as stated: A "Supporting schedules as reported by the Auditor-General"; B "County management statement inside the audited financial statements, not an audit finding".

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MEASURE	PERIOD	VALUE A	VALUE B	DIFFERENCE	POSSIBLE REASON
Pending bills, stock at 30 June (end of the fiscal year)	FY 2022/23	**766.11 KSh million** DISPUTED audit-2022-23; PDF p. 44; FY 2022/23; confidence 3 of 5.	**741.56 KSh million** DISPUTED GOV-02-FY2023-24-Q4; PDF p. 6; FY 2022/23; confidence 4 of 5.	**3.31 % of the smaller value**	Different publishers: auditor_general against county. Scope differs: county executive against not stated. Stock point differs: closing against opening_of_next_year (same date, different report). Basis as stated: A "Supporting schedules as reported by the Auditor-General"; B ""Audited" opening balance".
Pending bills, stock at 30 June (end of the fiscal year)	FY 2022/23	**828.1 KSh million** DISPUTED audit-2022-23; PDF p. 15; FY 2022/23; confidence 3 of 5.	**741.56 KSh million** DISPUTED GOV-02-FY2023-24-Q4; PDF p. 6; FY 2022/23; confidence 4 of 5.	**11.67 % of the smaller value**	Different publishers: auditor_general against county. Scope differs: county executive against not stated. Stock point differs: closing against opening_of_next_year (same date, different report). Basis as stated: A "County management statement inside the audited financial statements, not an audit finding"; B ""Audited" opening balance".
Pending bills, stock at 30 June (end of the fiscal year)	FY 2023/24	**303.91 KSh million** DISPUTED cob-report-2023-24; PDF p. 513 (printed 490); FY 2023/24; confidence 3 of 5.	**1,123.65 KSh million** DISPUTED cob-report-2024-25; PDF p. 478 (printed 435); FY 2023/24; confidence 3 of 5.	**269.73 % of the smaller value**	Stock point differs: closing against opening_of_next_year (same date, different report). Basis as stated: A "Excludes bills incurred in FY 2023/24 (report says so); not the full stock"; B "Table 3.457, County Executive".

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MEASURE	PERIOD	VALUE A	VALUE B	DIFFERENCE	POSSIBLE REASON
Pending bills, stock at 30 June (end of the fiscal year)	FY 2023/24	**303.91 KSh million** DISPUTED cob-report-2023-24; PDF p. 513 (printed 490); FY 2023/24; confidence 3 of 5.	**1,120 KSh million** DISPUTED cob-report-2024-25; PDF p. 478 (printed 435); FY 2023/24; confidence 3 of 5.	**268.53 % of the smaller value**	Stock point differs: closing against opening_of_next_year (same date, different report). Basis as stated: A "Excludes bills incurred in FY 2023/24 (report says so); not the full stock"; B "Stock at 30 June 2024 quoted in the FY 2024/25 report text ("Kshs.1.12 billion")".
Pending bills, stock at 30 June (end of the fiscal year)	FY 2023/24	**303.91 KSh million** DISPUTED cob-report-2023-24; PDF p. 513 (printed 490); FY 2023/24; confidence 3 of 5.	**1,466.05 KSh million** DISPUTED audit-2023-24; PDF p. 15; FY 2023/24; confidence 3 of 5.	**382.4 % of the smaller value**	Different publishers: controller_of_budget against auditor_general. Basis as stated: A "Excludes bills incurred in FY 2023/24 (report says so); not the full stock"; B "County management statement inside the audited financial statements, not an audit finding".
Pending bills, stock at 30 June (end of the fiscal year)	FY 2023/24	**303.91 KSh million** DISPUTED cob-report-2023-24; PDF p. 513 (printed 490); FY 2023/24; confidence 3 of 5.	**1,446.89 KSh million** DISPUTED GOV-02-FY2023-24-Q4; PDF p. 6; FY 2023/24; confidence 4 of 5.	**376.09 % of the smaller value**	Different publishers: controller_of_budget against county. Scope differs: county executive against not stated. Basis as stated: A "Excludes bills incurred in FY 2023/24 (report says so); not the full stock"; B "Outstanding audited bills after payments (257,615,470.40) plus new bills of the year (1,189,279,092.90) ".

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MEASURE	PERIOD	VALUE A	VALUE B	DIFFERENCE	POSSIBLE REASON
Pending bills, stock at 30 June (end of the fiscal year)	FY 2023/24	303.91 KSh million DISPUTED cob-report-2023-24; PDF p. 513 (printed 490); FY 2023/24; confidence 3 of 5.	1,123.65 KSh million DISPUTED GOV-02-FY2024-25-Q4; PDF p. 7; FY 2023/24; confidence 4 of 5.	269.73 % of the smaller value	Different publishers: controller_of_budget against county. Scope differs: county executive against not stated. Stock point differs: closing against opening_of_next_year (same date, different report). Basis as stated: A "Excludes bills incurred in FY 2023/24 (report says so); not the full stock"; B "Opening stock for FY 2024/25".
Pending bills, stock at 30 June (end of the fiscal year)	FY 2023/24	1,123.65 KSh million DISPUTED cob-report-2024-25; PDF p. 478 (printed 435); FY 2023/24; confidence 3 of 5.	303.91 KSh million DISPUTED cob-report-2023-24; PDF p. 33 (printed 10); FY 2023/24; confidence 3 of 5.	269.73 % of the smaller value	Stock point differs: opening_of_next_year against closing (same date, different report). Basis as stated: A "Table 3.457, County Executive"; B "Cross-county pending bills table, grand total; for Siaya the County Assembly cells are shown as '-', so the total is the County Executive only".
Pending bills, stock at 30 June (end of the fiscal year)	FY 2023/24	1,123.65 KSh million DISPUTED cob-report-2024-25; PDF p. 478 (printed 435); FY 2023/24; confidence 3 of 5.	1,466.05 KSh million DISPUTED audit-2023-24; PDF p. 15; FY 2023/24; confidence 3 of 5.	30.47 % of the smaller value	Different publishers: controller_of_budget against auditor_general. Stock point differs: opening_of_next_year against closing (same date, different report). Basis as stated: A "Table 3.457, County Executive"; B "County management statement inside the audited financial statements, not an audit finding".

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MEASURE	PERIOD	VALUE A	VALUE B	DIFFERENCE	POSSIBLE REASON
Pending bills, stock at 30 June (end of the fiscal year)	FY 2023/24	1,123.65 KSh million DISPUTED cob-report-2024-25; PDF p. 478 (printed 435); FY 2023/24; confidence 3 of 5.	1,446.89 KSh million DISPUTED GOV-02-FY2023-24-Q4; PDF p. 6; FY 2023/24; confidence 4 of 5.	28.77 % of the smaller value	Different publishers: controller_of_budget against county. Scope differs: county executive against not stated. Stock point differs: opening_of_next_year against closing (same date, different report). Basis as stated: A "Table 3.457, County Executive"; B "Outstanding audited bills after payments (257,615,470.40) plus new bills of the year (1,189,279,092.90) ".
Pending bills, stock at 30 June (end of the fiscal year)	FY 2023/24	1,120 KSh million DISPUTED cob-report-2024-25; PDF p. 478 (printed 435); FY 2023/24; confidence 3 of 5.	303.91 KSh million DISPUTED cob-report-2023-24; PDF p. 33 (printed 10); FY 2023/24; confidence 3 of 5.	268.53 % of the smaller value	Stock point differs: opening_of_next_year against closing (same date, different report). Basis as stated: A "Stock at 30 June 2024 quoted in the FY 2024/25 report text ("Kshs.1.12 billion")"; B "Cross-county pending bills table, grand total; for Siaya the County Assembly cells are shown as '-', so the total is the County Executive only".
Pending bills, stock at 30 June (end of the fiscal year)	FY 2023/24	1,120 KSh million DISPUTED cob-report-2024-25; PDF p. 478 (printed 435); FY 2023/24; confidence 3 of 5.	1,466.05 KSh million DISPUTED audit-2023-24; PDF p. 15; FY 2023/24; confidence 3 of 5.	30.9 % of the smaller value	Different publishers: controller_of_budget against auditor_general. Stock point differs: opening_of_next_year against closing (same date, different report). Basis as stated: A "Stock at 30 June 2024 quoted in the FY 2024/25 report text ("Kshs.1.12 billion")"; B "County management statement inside the audited financial statements, not an audit finding".

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MEASURE	PERIOD	VALUE A	VALUE B	DIFFERENCE	POSSIBLE REASON
Pending bills, stock at 30 June (end of the fiscal year)	FY 2023/24	**1,120 KSh million** DISPUTED cob-report-2024-25; PDF p. 478 (printed 435); FY 2023/24; confidence 3 of 5.	**1,446.89 KSh million** DISPUTED GOV-02-FY2023-24-Q4; PDF p. 6; FY 2023/24; confidence 4 of 5.	**29.19 % of the smaller value**	Different publishers: controller_of_budget against county. Scope differs: county executive against not stated. Stock point differs: opening_of_next_year against closing (same date, different report). Basis as stated: A "Stock at 30 June 2024 quoted in the FY 2024/25 report text ("Kshs.1.12 billion")"; B "Outstanding audited bills after payments (257,615,470.40) plus new bills of the year (1,189,279,092.90)".
Pending bills, stock at 30 June (end of the fiscal year)	FY 2023/24	**303.91 KSh million** DISPUTED cob-report-2023-24; PDF p. 33 (printed 10); FY 2023/24; confidence 3 of 5.	**1,466.05 KSh million** DISPUTED audit-2023-24; PDF p. 15; FY 2023/24; confidence 3 of 5.	**382.4 % of the smaller value**	Different publishers: controller_of_budget against auditor_general. Basis as stated: A "Cross-county pending bills table, grand total; for Siaya the County Assembly cells are shown as '-', so the total is the County Executive only"; B "County management statement inside the audited financial statements, not an audit finding".

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MEASURE	PERIOD	VALUE A	VALUE B	DIFFERENCE	POSSIBLE REASON
Pending bills, stock at 30 June (end of the fiscal year)	FY 2023/24	303.91 KSh million DISPUTED cob-report-2023-24; PDF p. 33 (printed 10); FY 2023/24; confidence 3 of 5.	1,446.89 KSh million DISPUTED GOV-02-FY2023-24-Q4; PDF p. 6; FY 2023/24; confidence 4 of 5.	376.09 % of the smaller value	Different publishers: controller_of_budget against county. Scope differs: county executive against not stated. Basis as stated: A "Cross-county pending bills table, grand total; for Siaya the County Assembly cells are shown as '-', so the total is the County Executive only"; B "Outstanding audited bills after payments (257,615,470.40) plus new bills of the year (1,189,279,092.90)".
Pending bills, stock at 30 June (end of the fiscal year)	FY 2023/24	303.91 KSh million DISPUTED cob-report-2023-24; PDF p. 33 (printed 10); FY 2023/24; confidence 3 of 5.	1,123.65 KSh million DISPUTED GOV-02-FY2024-25-Q4; PDF p. 7; FY 2023/24; confidence 4 of 5.	269.73 % of the smaller value	Different publishers: controller_of_budget against county. Scope differs: county executive against not stated. Stock point differs: closing against opening_of_next_year (same date, different report). Basis as stated: A "Cross-county pending bills table, grand total; for Siaya the County Assembly cells are shown as '-', so the total is the County Executive only"; B "Opening stock for FY 2024/25".

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MEASURE	PERIOD	VALUE A	VALUE B	DIFFERENCE	POSSIBLE REASON
Pending bills, stock at 30 June (end of the fiscal year)	FY 2023/24	1,466.05 KSh million DISPUTED audit-2023-24; PDF p. 15; FY 2023/24; confidence 3 of 5.	1,446.89 KSh million DISPUTED GOV-02-FY2023-24-Q4; PDF p. 6; FY 2023/24; confidence 4 of 5.	1.32 % of the smaller value	Different publishers: auditor_general against county. Scope differs: county executive against not stated. Basis as stated: A "County management statement inside the audited financial statements, not an audit finding"; B "Outstanding audited bills after payments (257,615,470.40) plus new bills of the year (1,189,279,092.90) ".
Pending bills, stock at 30 June (end of the fiscal year)	FY 2023/24	1,466.05 KSh million DISPUTED audit-2023-24; PDF p. 15; FY 2023/24; confidence 3 of 5.	1,123.65 KSh million DISPUTED GOV-02-FY2024-25-Q4; PDF p. 7; FY 2023/24; confidence 4 of 5.	30.47 % of the smaller value	Different publishers: auditor_general against county. Scope differs: county executive against not stated. Stock point differs: closing against opening_of_next_year (same date, different report). Basis as stated: A "County management statement inside the audited financial statements, not an audit finding"; B "Opening stock for FY 2024/25".
Pending bills, stock at 30 June (end of the fiscal year)	FY 2023/24	1,446.89 KSh million DISPUTED GOV-02-FY2023-24-Q4; PDF p. 6; FY 2023/24; confidence 4 of 5.	1,123.65 KSh million DISPUTED GOV-02-FY2024-25-Q4; PDF p. 7; FY 2023/24; confidence 4 of 5.	28.77 % of the smaller value	Stock point differs: closing against opening_of_next_year (same date, different report). Basis as stated: A "Outstanding audited bills after payments (257,615,470.40) plus new bills of the year (1,189,279,092.90) "; B "Opening stock for FY 2024/25".

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MEASURE	PERIOD	VALUE A	VALUE B	DIFFERENCE	POSSIBLE REASON
Pending bills, stock at 30 June (end of the fiscal year)	FY 2024/25	545.95 KSh million DISPUTED cob-report-2024-25; PDF p. 478 (printed 435); FY 2024/25; confidence 3 of 5.	1,890 KSh million DISPUTED cob-report-2024-25; PDF p. 58 (printed 15); FY 2024/25; confidence 3 of 5.	246.19 % of the smaller value	Both values are in the same document (internal inconsistency). Scope differs: county executive against county government (executive and assembly). Basis as stated: A "Table 3.457: opening less payments; new bills column blank"; B "Cross-county pending bills table, grand total (County Executive and County Assembly)".
Pending bills, stock at 30 June (end of the fiscal year)	FY 2024/25	545.95 KSh million DISPUTED cob-report-2024-25; PDF p. 478 (printed 435); FY 2024/25; confidence 3 of 5.	1,473.85 KSh million DISPUTED GOV-02-FY2025-26-Q1; PDF p. 8; FY 2024/25; confidence 4 of 5.	169.96 % of the smaller value	Different publishers: controller_of_budget against county. Scope differs: county executive against county government (executive and assembly). Stock point differs: closing against opening_of_next_year (same date, different report). Basis as stated: A "Table 3.457: opening less payments; new bills column blank"; B "Executive 1,392,002,915 plus Assembly 81 million (the FY 2025/26 Q2 report gives the Assembly part as 72,851,538)".
Pending bills, stock at 30 June (end of the fiscal year)	FY 2024/25	545.95 KSh million DISPUTED cob-report-2024-25; PDF p. 478 (printed 435); FY 2024/25; confidence 3 of 5.	1,120 KSh million DISPUTED cob-report-2024-25; PDF p. 478 (printed 435); FY 2024/25; confidence 2 of 5.	105.15 % of the smaller value	Both values are in the same document (internal inconsistency). Scope differs: county executive against not stated. Basis as stated: A "Table 3.457: opening less payments; new bills column blank"; B "Text above the ageing table; garbled text layer". At least one reading has confidence 2 or lower (chart label or garbled text).

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MEASURE	PERIOD	VALUE A	VALUE B	DIFFERENCE	POSSIBLE REASON
Pending bills, stock at 30 June (end of the fiscal year)	FY 2024/25	1,890 KSh million DISPUTED cob-report-2024-25; PDF p. 58 (printed 15); FY 2024/25; confidence 3 of 5.	545.95 KSh million DISPUTED GOV-02-FY2024-25-Q4; PDF p. 7; FY 2024/25; confidence 4 of 5.	246.19 % of the smaller value	Different publishers: controller_of_budget against county. Scope differs: county government (executive and assembly) against not stated. Basis as stated: A "Cross-county pending bills table, grand total (County Executive and County Assembly)"; B "Opening stock less payments; no new bills added".
Pending bills, stock at 30 June (end of the fiscal year)	FY 2024/25	1,890 KSh million DISPUTED cob-report-2024-25; PDF p. 58 (printed 15); FY 2024/25; confidence 3 of 5.	1,473.85 KSh million DISPUTED GOV-02-FY2025-26-Q1; PDF p. 8; FY 2024/25; confidence 4 of 5.	28.24 % of the smaller value	Different publishers: controller_of_budget against county. Stock point differs: closing against opening_of_next_year (same date, different report). Basis as stated: A "Cross-county pending bills table, grand total (County Executive and County Assembly)"; B "Executive 1,392,002,915 plus Assembly 81 million (the FY 2025/26 Q2 report gives the Assembly part as 72,851,538)".
Pending bills, stock at 30 June (end of the fiscal year)	FY 2024/25	1,890 KSh million DISPUTED cob-report-2024-25; PDF p. 58 (printed 15); FY 2024/25; confidence 3 of 5.	1,120 KSh million DISPUTED cob-report-2024-25; PDF p. 478 (printed 435); FY 2024/25; confidence 2 of 5.	68.75 % of the smaller value	Both values are in the same document (internal inconsistency). Scope differs: county government (executive and assembly) against not stated. Basis as stated: A "Cross-county pending bills table, grand total (County Executive and County Assembly)"; B "Text above the ageing table; garbled text layer". At least one reading has confidence 2 or lower (chart label or garbled text).

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MEASURE	PERIOD	VALUE A	VALUE B	DIFFERENCE	POSSIBLE REASON
Pending bills, stock at 30 June (end of the fiscal year)	FY 2024/25	**545.95 KSh million** DISPUTED GOV-02-FY2024-25-Q4; PDF p. 7; FY 2024/25; confidence 4 of 5.	**1,473.85 KSh million** DISPUTED GOV-02-FY2025-26-Q1; PDF p. 8; FY 2024/25; confidence 4 of 5.	**169.96 % of the smaller value**	Scope differs: not stated against county government (executive and assembly). Stock point differs: closing against opening_of_next_year (same date, different report). Basis as stated: A "Opening stock less payments; no new bills added"; B "Executive 1,392,002,915 plus Assembly 81 million (the FY 2025/26 Q2 report gives the Assembly part as 72,851,538)".
Pending bills, stock at 30 June (end of the fiscal year)	FY 2024/25	**545.95 KSh million** DISPUTED GOV-02-FY2024-25-Q4; PDF p. 7; FY 2024/25; confidence 4 of 5.	**1,120 KSh million** DISPUTED cob-report-2024-25; PDF p. 478 (printed 435); FY 2024/25; confidence 2 of 5.	**105.15 % of the smaller value**	Different publishers: county against controller_of_budget. Basis as stated: A "Opening stock less payments; no new bills added"; B "Text above the ageing table; garbled text layer". At least one reading has confidence 2 or lower (chart label or garbled text).

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MEASURE	PERIOD	VALUE A	VALUE B	DIFFERENCE	POSSIBLE REASON
Pending bills, stock at 30 June (end of the fiscal year)	FY 2024/25	**1,473.85 KSh million** DISPUTED GOV-02-FY2025-26-Q1; PDF p. 8; FY 2024/25; confidence 4 of 5.	**1,120 KSh million** DISPUTED cob-report-2024-25; PDF p. 478 (printed 435); FY 2024/25; confidence 2 of 5.	**31.59 % of the smaller value**	Different publishers: county against controller_of_budget. Scope differs: county government (executive and assembly) against not stated. Stock point differs: opening_of_next_year against closing (same date, different report). Basis as stated: A "Executive 1,392,002,915 plus Assembly 81 million (the FY 2025/26 Q2 report gives the Assembly part as 72,851,538)"; B "Text above the ageing table; garbled text layer". At least one reading has confidence 2 or lower (chart label or garbled text).
Wage bill (compensation of employees / personnel emoluments spent)	FY 2016/17	**2,310 KSh million** DISPUTED cob-report-2016-17; PDF p. 277 (printed 255); FY 2016/17; confidence 3 of 5.	**2,400 KSh million** DISPUTED cob-report-2017-18; PDF p. 274 (printed 253); FY 2016/17; confidence 3 of 5.	**3.9 % of the smaller value**	Basis as stated: A "Personnel emoluments spent"; B ""Wage bill" in the key issues paragraph; basis not defined".
Wage bill (compensation of employees / personnel emoluments spent)	FY 2017/18	**2,400 KSh million** DISPUTED cob-report-2017-18; PDF p. 271 (printed 250); FY 2017/18; confidence 3 of 5.	**2,310 KSh million** DISPUTED cob-report-2017-18; PDF p. 274 (printed 253); FY 2017/18; confidence 3 of 5.	**3.9 % of the smaller value**	Both values are in the same document (internal inconsistency). Basis as stated: A "Personnel emoluments spent"; B ""Wage bill" in the key issues paragraph; basis not defined".
Wage bill (compensation of employees / personnel emoluments spent)	FY 2017/18	**2,400 KSh million** DISPUTED cob-report-2018-19; PDF p. 272 (printed 249); FY 2017/18; confidence 3 of 5.	**2,310 KSh million** DISPUTED cob-report-2017-18; PDF p. 274 (printed 253); FY 2017/18; confidence 3 of 5.	**3.9 % of the smaller value**	Basis as stated: A "Personnel emoluments spent, quoted a year later"; B ""Wage bill" in the key issues paragraph; basis not defined".
Wage bill (compensation of employees / personnel emoluments spent)	FY 2017/18	**2,310 KSh million** DISPUTED cob-report-2017-18; PDF p. 274 (printed 253); FY 2017/18; confidence 3 of 5.	**2,400 KSh million** DISPUTED cob-report-2018-19; PDF p. 274 (printed 251); FY 2017/18; confidence 3 of 5.	**3.9 % of the smaller value**	None identified from the documents.

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MEASURE	PERIOD	VALUE A	VALUE B	DIFFERENCE	POSSIBLE REASON
Wage bill (compensation of employees / personnel emoluments spent)	FY 2021/22	**3,110 KSh million** DISPUTED cob-report-2021-22; PDF p. 410 (printed 386); FY 2021/22; confidence 3 of 5.	**2,790 KSh million** DISPUTED cob-report-2022-23; PDF p. 578 (printed 552); FY 2021/22; confidence 3 of 5.	**11.47 % of the smaller value**	Basis as stated: A "Compensation of employees"; B "Compensation of employees, quoted a year later".
Wage bill (compensation of employees / personnel emoluments spent)	FY 2024/25	**2,990 KSh million** DISPUTED cob-report-2024-25; PDF p. 479 (printed 436); FY 2024/25; confidence 3 of 5.	**3,402.98 KSh million** DISPUTED GOV-03; PDF p. 19; FY 2024/25; confidence 4 of 5.	**13.81 % of the smaller value**	Different publishers: controller_of_budget against county. Basis as stated: A "Compensation of employees"; B "Personnel emoluments; the text on the same page prints 3,410,726,133".
Wage bill (compensation of employees / personnel emoluments spent)	FY 2024/25	**2,990 KSh million** DISPUTED cob-report-2024-25; PDF p. 479 (printed 436); FY 2024/25; confidence 3 of 5.	**3,340 KSh million** DISPUTED GOV-02-FY2025-26-Q4; PDF p. 7; FY 2024/25; confidence 3 of 5.	**11.71 % of the smaller value**	Different publishers: controller_of_budget against county. Basis as stated: A "Compensation of employees"; B "Compensation of employees, quoted a year later by the county".
Wage bill (compensation of employees / personnel emoluments spent)	FY 2024/25	**3,402.98 KSh million** DISPUTED GOV-03; PDF p. 19; FY 2024/25; confidence 4 of 5.	**3,340 KSh million** DISPUTED GOV-02-FY2025-26-Q4; PDF p. 7; FY 2024/25; confidence 3 of 5.	**1.89 % of the smaller value**	Basis as stated: A "Personnel emoluments; the text on the same page prints 3,410,726,133"; B "Compensation of employees, quoted a year later by the county".
Wage bill (compensation of employees / personnel emoluments spent)	FY 2025/26	**4,440 KSh million** DISPUTED GOV-02-FY2025-26-Q4; PDF p. 7; FY 2025/26; confidence 3 of 5.	**4,188.77 KSh million** DISPUTED siaya-cbrop-2025-26; PDF p. 21; FY 2025/26; confidence 4 of 5.	**6 % of the smaller value**	Basis as stated: A "Compensation of employees, including accrued"; B "County: personnel emoluments".
Wage bill (compensation of employees / personnel emoluments spent)	FY 2025/26	**4,435.93 KSh million** DISPUTED cob-report-2025-26; PDF p. 43; FY 2025/26; confidence 3 of 5.	**4,188.77 KSh million** DISPUTED siaya-cbrop-2025-26; PDF p. 21; FY 2025/26; confidence 4 of 5.	**5.9 % of the smaller value**	Different publishers: controller_of_budget against county. Basis as stated: A "CoB: compensation to employees"; B "County: personnel emoluments".

Interpretation (Takwimu editorial, not a finding)

None of these cases has been reviewed. Both values remain in the record until a reviewer decides, with reasons.

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16. Scenario sensitivities

Findings

Not produced. Scenario tables need reviewed inputs; while every input is provisional and many years have open discrepancies, a scenario would compound unreviewed values. This section will be filled once the inputs are reviewed.

DRAFT

17. Data gaps

Gaps in the input files of this report, listed and never filled (see how gaps are handled).

ITEM	REASON	DATA FILE
Budget, total (recurrent + development), FY 2013/14	The Controller of Budget annual report for FY 2013/14 has not been read; only comparison figures quoted in the FY 2014/15 report are held. No county budget document for the year is in the source library.	data/siaya-fiscal-ledger.json
Budget, recurrent, FY 2013/14	The Controller of Budget annual report for FY 2013/14 has not been read; only comparison figures quoted in the FY 2014/15 report are held. No county budget document for the year is in the source library.	data/siaya-fiscal-ledger.json
Budget, development, FY 2013/14	The Controller of Budget annual report for FY 2013/14 has not been read; only comparison figures quoted in the FY 2014/15 report are held. No county budget document for the year is in the source library.	data/siaya-fiscal-ledger.json
Equitable share, budgeted or expected, FY 2013/14	Not read: the FY 2013/14 CoB report has not been read.	data/siaya-fiscal-ledger.json
Equitable share, budgeted or expected, FY 2019/20	The CoB annual report for FY 2019/20 was not found and the county BROP FY 2019/20 does not print the equitable share on the pages read.	data/siaya-fiscal-ledger.json
Equitable share, received, FY 2013/14	The Controller of Budget annual report for FY 2013/14 has not been read; only comparison figures quoted in the FY 2014/15 report are held. No county budget document for the year is in the source library.	data/siaya-fiscal-ledger.json
Equitable share, received, FY 2019/20	The Controller of Budget annual report for FY 2019/20 was not found (Parliament library and cob.go.ke, 21 Nov 2026). Only the county BROP FY 2019/20, the Senate CPAC report and comparison figures in later reports are held.	data/siaya-fiscal-ledger.json
Conditional grants or additional allocations, budgeted, FY 2013/14	The Controller of Budget annual report for FY 2013/14 has not been read; only comparison figures quoted in the FY 2014/15 report are held. No county budget document for the year is in the source library.	data/siaya-fiscal-ledger.json
Conditional grants or additional allocations, budgeted, FY 2019/20	The Controller of Budget annual report for FY 2019/20 was not found (Parliament library and cob.go.ke, 21 Nov 2026). Only the county BROP FY 2019/20, the Senate CPAC report and comparison figures in later reports are held.	data/siaya-fiscal-ledger.json
Conditional grants or additional allocations, received, FY 2013/14	The Controller of Budget annual report for FY 2013/14 has not been read; only comparison figures quoted in the FY 2014/15 report are held. No county budget document for the year is in the source library.	data/siaya-fiscal-ledger.json
Conditional grants or additional allocations, received, FY 2014/15	The FY 2014/15 CoB report prints only the expected DANIDA grant, not grant receipts.	data/siaya-fiscal-ledger.json
Conditional grants or additional allocations, received, FY 2019/20	The Controller of Budget annual report for FY 2019/20 was not found (Parliament library and cob.go.ke, 21 Nov 2026). Only the county BROP FY 2019/20, the Senate CPAC report and comparison figures in later reports are held.	data/siaya-fiscal-ledger.json
Own-source revenue target, FY 2013/14	The Controller of Budget annual report for FY 2013/14 has not been read; only comparison figures quoted in the FY 2014/15 report are held. No county budget document for the year is in the source library.	data/siaya-fiscal-ledger.json
Own-source revenue collected, ordinary (excluding FIF/A-i-A), FY 2013/14	The Controller of Budget annual report for FY 2013/14 has not been read; only comparison figures quoted in the FY 2014/15 report are held. No county budget document for the year is in the source library.	data/siaya-fiscal-ledger.json
Own-source revenue collected, ordinary (excluding FIF/A-i-A), FY 2014/15	No source in the library prints this figure for this year.	data/siaya-fiscal-ledger.json
Own-source revenue collected, ordinary (excluding FIF/A-i-A), FY 2015/16	No source in the library prints this figure for this year.	data/siaya-fiscal-ledger.json
Own-source revenue collected, ordinary (excluding FIF/A-i-A), FY 2016/17	No source in the library prints this figure for this year.	data/siaya-fiscal-ledger.json
Own-source revenue collected, ordinary (excluding FIF/A-i-A), FY 2017/18	No source in the library prints this figure for this year.	data/siaya-fiscal-ledger.json
Own-source revenue collected, ordinary (excluding FIF/A-i-A), FY 2018/19	No source in the library prints this figure for this year.	data/siaya-fiscal-ledger.json
Own-source revenue collected, ordinary (excluding FIF/A-i-A), FY 2019/20	The Controller of Budget annual report for FY 2019/20 was not found (Parliament library and cob.go.ke, 21 Nov 2026). Only the county BROP FY 2019/20, the Senate CPAC report and comparison figures in later reports are held.	data/siaya-fiscal-ledger.json

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ITEM	REASON	DATA FILE
Own-source revenue collected, ordinary (excluding FIF/A-i-A), FY 2020/21	No source in the library prints this figure for this year.	data/siaya-fiscal-ledger.json
Own-source revenue collected, ordinary (excluding FIF/A-i-A), FY 2021/22	No source in the library prints this figure for this year.	data/siaya-fiscal-ledger.json
Own-source revenue collected, FIF or A-i-A, FY 2013/14	The Controller of Budget annual report for FY 2013/14 has not been read; only comparison figures quoted in the FY 2014/15 report are held. No county budget document for the year is in the source library.	data/siaya-fiscal-ledger.json
Own-source revenue collected, FIF or A-i-A, FY 2014/15	No source in the library prints this figure for this year.	data/siaya-fiscal-ledger.json
Own-source revenue collected, FIF or A-i-A, FY 2015/16	No source in the library prints this figure for this year.	data/siaya-fiscal-ledger.json
Own-source revenue collected, FIF or A-i-A, FY 2016/17	No source in the library prints this figure for this year.	data/siaya-fiscal-ledger.json
Own-source revenue collected, FIF or A-i-A, FY 2017/18	No source in the library prints this figure for this year.	data/siaya-fiscal-ledger.json
Own-source revenue collected, FIF or A-i-A, FY 2018/19	No source in the library prints this figure for this year.	data/siaya-fiscal-ledger.json
Own-source revenue collected, FIF or A-i-A, FY 2019/20	The Controller of Budget annual report for FY 2019/20 was not found (Parliament library and cob.go.ke, 21 Nov 2026). Only the county BROP FY 2019/20, the Senate CPAC report and comparison figures in later reports are held.	data/siaya-fiscal-ledger.json
Own-source revenue collected, FIF or A-i-A, FY 2020/21	No source in the library prints this figure for this year.	data/siaya-fiscal-ledger.json
Own-source revenue collected, FIF or A-i-A, FY 2021/22	No source in the library prints this figure for this year.	data/siaya-fiscal-ledger.json
Expenditure, recurrent, FY 2013/14	The Controller of Budget annual report for FY 2013/14 has not been read; only comparison figures quoted in the FY 2014/15 report are held. No county budget document for the year is in the source library.	data/siaya-fiscal-ledger.json
Expenditure, development, FY 2013/14	The Controller of Budget annual report for FY 2013/14 has not been read; only comparison figures quoted in the FY 2014/15 report are held. No county budget document for the year is in the source library.	data/siaya-fiscal-ledger.json
Pending bills, stock at 30 June (end of the fiscal year), FY 2014/15	Only development pending bills (KSh 800.34m) were published; the county had not worked out a recurrent figure, so no total exists (history.json).	data/siaya-fiscal-ledger.json
Wage bill (compensation of employees / personnel emoluments spent), FY 2013/14	Not read.	data/siaya-fiscal-ledger.json
Wage bill as a share of total revenue, FY 2013/14 (cob-report-2013-14)	wage bill: not printed in the year's own report	data/siaya-analysis-layers.json
Wage bill as a share of total revenue, FY 2014/15 (cob-report-2014-15)	conditional_grants_received: not printed in the year's own report	data/siaya-analysis-layers.json
Wage bill as a share of total revenue, FY 2017/18 (cob-report-2017-18)	wage bill: the report prints 2 readings more than 1 per cent apart (L281 2400 KSh million; L283 2310 KSh million)	data/siaya-analysis-layers.json
Wage bill as a share of total revenue, FY 2019/20 (cob-report-2019-20)	wage bill: not printed in the year's own report	data/siaya-analysis-layers.json
Wage bill as a share of total revenue, FY 2025/26 (cob-report-2025-26)	equitable_share_received: not printed in the year's own report	data/siaya-analysis-layers.json
Development share of actual spending, FY 2013/14 (cob-report-2013-14)	development: not printed in the year's own report	data/siaya-analysis-layers.json
Development share of the approved budget, FY 2013/14 (cob-report-2013-14)	development: not printed in the year's own report	data/siaya-analysis-layers.json
Development share of the final budget, FY 2014/15 (Budget Review and Outlook Paper, with balances brought forward)	The document prints no total budget for the same version and balance basis.	data/siaya-analysis-layers.json
Development share of the original budget, FY 2014/15 (programme-based budget)	The document prints no total budget for the same version and balance basis.	data/siaya-analysis-layers.json
Development share of the original budget, FY 2015/16 (programme-based budget)	The document prints no total budget for the same version and balance basis.	data/siaya-analysis-layers.json

ITEM	REASON	DATA FILE
Development share of actual spending, FY 2019/20 (cob-report-2019-20)	development: not printed in the year's own report	data/siaya-analysis-layers.json
Development share of the final budget, FY 2019/20 (Budget Review and Outlook Paper, with balances brought forward)	The document prints no total budget for the same version and balance basis.	data/siaya-analysis-layers.json
Development share of the approved budget, FY 2019/20 (cob-report-2019-20)	development: not printed in the year's own report	data/siaya-analysis-layers.json
Development share of the original budget, FY 2020/21 (programme-based budget, without balances brought forward)	The document prints no total budget for the same version and balance basis.	data/siaya-analysis-layers.json
Own-source revenue per person, FY 2013/14 (Controller of Budget)	No population figure for calendar year 2013 is held (held: 2009 census, 2012 projection, 2015 projection, 2017 projection, 2019 census, 2022 projection); none is interpolated.	data/siaya-analysis-layers.json
Own-source revenue per person, FY 2013/14 (County Treasury table in the Auditor-General's FY 2024/25 Receiver of Revenue report)	No population figure for calendar year 2013 is held (held: 2009 census, 2012 projection, 2015 projection, 2017 projection, 2019 census, 2022 projection); none is interpolated.	data/siaya-analysis-layers.json
Own-source revenue against target, FY 2013/14 (Controller of Budget)	No target is recorded for the year in data/history.json.	data/siaya-analysis-layers.json
Own-source revenue per person, FY 2014/15 (Controller of Budget)	No population figure for calendar year 2014 is held (held: 2009 census, 2012 projection, 2015 projection, 2017 projection, 2019 census, 2022 projection); none is interpolated.	data/siaya-analysis-layers.json
Own-source revenue per person, FY 2014/15 (County Treasury table in the Auditor-General's FY 2024/25 Receiver of Revenue report)	No population figure for calendar year 2014 is held (held: 2009 census, 2012 projection, 2015 projection, 2017 projection, 2019 census, 2022 projection); none is interpolated.	data/siaya-analysis-layers.json
Own-source revenue per person, FY 2016/17 (County Treasury, Budget Review and Outlook Paper)	No population figure for calendar year 2016 is held (held: 2009 census, 2012 projection, 2015 projection, 2017 projection, 2019 census, 2022 projection); none is interpolated.	data/siaya-analysis-layers.json
Own-source revenue per person, FY 2016/17 (Controller of Budget)	No population figure for calendar year 2016 is held (held: 2009 census, 2012 projection, 2015 projection, 2017 projection, 2019 census, 2022 projection); none is interpolated.	data/siaya-analysis-layers.json
Own-source revenue per person, FY 2016/17 (County Treasury table in the Auditor-General's FY 2024/25 Receiver of Revenue report)	No population figure for calendar year 2016 is held (held: 2009 census, 2012 projection, 2015 projection, 2017 projection, 2019 census, 2022 projection); none is interpolated.	data/siaya-analysis-layers.json
Own-source revenue per person, FY 2018/19 (County Treasury, Budget Review and Outlook Paper)	No population figure for calendar year 2018 is held (held: 2009 census, 2012 projection, 2015 projection, 2017 projection, 2019 census, 2022 projection); none is interpolated.	data/siaya-analysis-layers.json
Own-source revenue per person, FY 2018/19 (Controller of Budget)	No population figure for calendar year 2018 is held (held: 2009 census, 2012 projection, 2015 projection, 2017 projection, 2019 census, 2022 projection); none is interpolated.	data/siaya-analysis-layers.json
Own-source revenue per person, FY 2018/19 (County Treasury table in the Auditor-General's FY 2024/25 Receiver of Revenue report)	No population figure for calendar year 2018 is held (held: 2009 census, 2012 projection, 2015 projection, 2017 projection, 2019 census, 2022 projection); none is interpolated.	data/siaya-analysis-layers.json
Own-source revenue against target, FY 2019/20 (Controller of Budget)	No target is recorded for the year in data/history.json.	data/siaya-analysis-layers.json
Own-source revenue per person, FY 2020/21 (Controller of Budget)	No population figure for calendar year 2020 is held (held: 2009 census, 2012 projection, 2015 projection, 2017 projection, 2019 census, 2022 projection); none is interpolated.	data/siaya-analysis-layers.json
Own-source revenue per person, FY 2020/21 (County Treasury table in the Auditor-General's FY 2024/25 Receiver of Revenue report)	No population figure for calendar year 2020 is held (held: 2009 census, 2012 projection, 2015 projection, 2017 projection, 2019 census, 2022 projection); none is interpolated.	data/siaya-analysis-layers.json
Own-source revenue per person, FY 2021/22 (County Treasury, Budget Review and Outlook Paper)	No population figure for calendar year 2021 is held (held: 2009 census, 2012 projection, 2015 projection, 2017 projection, 2019 census, 2022 projection); none is interpolated.	data/siaya-analysis-layers.json
Own-source revenue per person, FY 2021/22 (Controller of Budget)	No population figure for calendar year 2021 is held (held: 2009 census, 2012 projection, 2015 projection, 2017 projection, 2019 census, 2022 projection); none is interpolated.	data/siaya-analysis-layers.json

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ITEM	REASON	DATA FILE
Own-source revenue per person, FY 2021/22 (County Treasury table in the Auditor-General's FY 2024/25 Receiver of Revenue report)	No population figure for calendar year 2021 is held (held: 2009 census, 2012 projection, 2015 projection, 2017 projection, 2019 census, 2022 projection); none is interpolated.	data/siaya-analysis-layers.json
Own-source revenue per person, FY 2023/24 (County Treasury, Budget Review and Outlook Paper)	No population figure for calendar year 2023 is held (held: 2009 census, 2012 projection, 2015 projection, 2017 projection, 2019 census, 2022 projection); none is interpolated.	data/siaya-analysis-layers.json
Own-source revenue per person, FY 2023/24 (Controller of Budget)	No population figure for calendar year 2023 is held (held: 2009 census, 2012 projection, 2015 projection, 2017 projection, 2019 census, 2022 projection); none is interpolated.	data/siaya-analysis-layers.json
Own-source receipts per person, FY 2023/24 (Auditor-General, audited cash statement, OAG-ROR-2023-24)	No population figure for calendar year 2023 is held (held: 2009 census, 2012 projection, 2015 projection, 2017 projection, 2019 census, 2022 projection); none is interpolated.	data/siaya-analysis-layers.json
Own-source revenue per person, FY 2023/24 (County Treasury table in the Auditor-General's FY 2024/25 Receiver of Revenue report)	No population figure for calendar year 2023 is held (held: 2009 census, 2012 projection, 2015 projection, 2017 projection, 2019 census, 2022 projection); none is interpolated.	data/siaya-analysis-layers.json
Own-source revenue per person, FY 2024/25 (Controller of Budget)	No population figure for calendar year 2024 is held (held: 2009 census, 2012 projection, 2015 projection, 2017 projection, 2019 census, 2022 projection); none is interpolated.	data/siaya-analysis-layers.json
Own-source receipts per person, FY 2024/25 (Auditor-General, audited cash statement, OAG-ROR-2024-25)	No population figure for calendar year 2024 is held (held: 2009 census, 2012 projection, 2015 projection, 2017 projection, 2019 census, 2022 projection); none is interpolated.	data/siaya-analysis-layers.json
Own-source revenue per person, FY 2024/25 (County Treasury table in the Auditor-General's FY 2024/25 Receiver of Revenue report)	No population figure for calendar year 2024 is held (held: 2009 census, 2012 projection, 2015 projection, 2017 projection, 2019 census, 2022 projection); none is interpolated.	data/siaya-analysis-layers.json
Own-source revenue against target, FY 2024/25 (Controller of Budget)	No target is recorded for the year in data/history.json.	data/siaya-analysis-layers.json
Own-source revenue per person, FY 2025/26 (Controller of Budget)	No population figure for calendar year 2025 is held (held: 2009 census, 2012 projection, 2015 projection, 2017 projection, 2019 census, 2022 projection); none is interpolated.	data/siaya-analysis-layers.json
Own-source revenue in real terms, FY 2025/26 (Controller of Budget)	No CPI for FY 2025/26.	data/siaya-analysis-layers.json
Pending bills as a share of total revenue, FY 2013/14 (cob-report-2013-14)	The year's own report prints no closing stock of pending bills.	data/siaya-analysis-layers.json
Pending bills as a share of total revenue, FY 2014/15 (cob-report-2014-15)	The year's own report prints no closing stock of pending bills.	data/siaya-analysis-layers.json
Pending bills as a share of total revenue, FY 2019/20 (cob-report-2019-20)	The year's own report prints no closing stock of pending bills.	data/siaya-analysis-layers.json
Pending bills as a share of total revenue, FY 2025/26 (cob-report-2025-26, L310)	equitable_share_received: not printed in the year's own report	data/siaya-analysis-layers.json
County Treasury review (CBROP), FY 2022/23	CBROP of September 2023 not found (KIPPRA's "2023" record is the September 2024 paper).	data/siaya-county-series.json
County Treasury review (CBROP), FY 2024/25	CBROP 2025 (GOV-03) values are in data/siaya-fiscal-ledger.json; not repeated here.	data/siaya-county-series.json
County Treasury review (CBROP), FY 2013/14, 2014/15, 2015/16, 2020/21	Own-source revenue totals not transcribed: the papers give them only in narrative or stream tables without a clean total row.	data/siaya-county-series.json
Auditor-General audited statement, FY 2013/14 to 2021/22	Receiver of Revenue statements before FY 2021/22 not found; FY 2021/22 and FY 2022/23 reports are in the Parliament library (link only, not downloaded).	data/siaya-county-series.json
oag-crf, FY 2013/14 to 2023/24	Only the FY 2024/25 County Revenue Fund report was downloaded; FY 2021/22 is in the Parliament library (link only).	data/siaya-county-series.json
Audit, county executive, FY 2014/15: opinion only	Only a Senate compilation of opinions was found; no audit report, so no findings.	data/siaya-audits.json
Audit, county executive, FY 2015/16: opinion only	Only a Senate compilation of opinions was found; no audit report, so no findings.	data/siaya-audits.json
Audit, county executive, FY 2016/17: opinion only	The Auditor-General's report is still not held (no County Executive of Siaya report for FY 2016/17 in the Parliament library; oagkenya.go.ke serves a bot check, 27 Nov 2026). The opinion comes from the Parliamentary Budget Office's County Fact Sheets 2024 (official compilation, secondary), so no findings are recorded.	data/siaya-audits.json

ITEM	REASON	DATA FILE
Audit, county executive, FY 2017/18: opinion only	The Auditor-General's report is still not held (no County Executive of Siaya report for FY 2017/18 in the Parliament library; oagkenya.go.ke serves a bot check, 27 Nov 2026). The opinion comes from the Parliamentary Budget Office's County Fact Sheets 2024 (official compilation, secondary), so no findings are recorded.	data/siaya-audits.json
Audit, county executive, FY 2018/19: opinion only	The Auditor-General's report is still not held (no County Executive of Siaya report for FY 2018/19 in the Parliament library; oagkenya.go.ke serves a bot check, 27 Nov 2026). The opinion comes from the Parliamentary Budget Office's County Fact Sheets 2024 (official compilation, secondary), so no findings are recorded.	data/siaya-audits.json
Audit, county assembly, FY 2013/14: missing	The FY 2013/14 financial operations file is titled for the executive and assembly but holds the executive report only; the 16-month audit covers the county government as a whole.	data/siaya-audits.json
Audit, county assembly, FY 2014/15: missing	No County Assembly of Siaya audit report found in the Parliament library (searched 21 Nov 2026); oagkenya.go.ke returned HTTP 503.	data/siaya-audits.json
Audit, county assembly, FY 2015/16: missing	No County Assembly of Siaya audit report found in the Parliament library (searched 21 Nov 2026); oagkenya.go.ke returned HTTP 503.	data/siaya-audits.json
Audit, county assembly, FY 2016/17: opinion only	The Auditor-General's report is still not held (no County Assembly of Siaya report for FY 2016/17 in the Parliament library; oagkenya.go.ke serves a bot check, 27 Nov 2026). The opinion comes from the Parliamentary Budget Office's County Fact Sheets 2024 (official compilation, secondary), so no findings are recorded.	data/siaya-audits.json
Audit, county assembly, FY 2017/18: opinion only	The Auditor-General's report is still not held (no County Assembly of Siaya report for FY 2017/18 in the Parliament library; oagkenya.go.ke serves a bot check, 27 Nov 2026). The opinion comes from the Parliamentary Budget Office's County Fact Sheets 2024 (official compilation, secondary), so no findings are recorded.	data/siaya-audits.json
Audit, county assembly, FY 2018/19: opinion only	The Auditor-General's report is still not held (no County Assembly of Siaya report for FY 2018/19 in the Parliament library; oagkenya.go.ke serves a bot check, 27 Nov 2026). The opinion comes from the Parliamentary Budget Office's County Fact Sheets 2024 (official compilation, secondary), so no findings are recorded.	data/siaya-audits.json
Audit, county assembly, FY 2019/20: missing	No County Assembly of Siaya audit report found in the Parliament library (searched 21 Nov 2026); oagkenya.go.ke returned HTTP 503.	data/siaya-audits.json
Audit, county assembly, FY 2021/22: missing	No County Assembly of Siaya audit report found in the Parliament library (searched 21 Nov 2026); oagkenya.go.ke returned HTTP 503.	data/siaya-audits.json
Project register	County Annual Development Plan 2025/26 (GOV-04 ADP) not obtained: only its public participation report was found. Its Annex 4 lists several hundred ward proposals (ranked wishes, not approved projects); they are not entered as projects.	data/siaya-projects.json
Project register	County budget implementation reports for FY 2024/25 (GOV-02 Q1 to Q4) and Q4 FY 2023/24 have no project annexes; only FY 2025/26 reports do.	data/siaya-projects.json
Project register	Controller of Budget Siaya tables for FY 2014/15 to 2017/18 and FY 2019/20 were not read for this register.	data/siaya-projects.json
Project register	Executive audit reports for FY 2016/17 to 2018/19 were not found (see data/siaya-audits.json gaps), so early stadium years rest on CoB county data only.	data/siaya-projects.json
Project register	No physical verification by Takwimu. Only one project (SIA-P-038) has an independent statement of completion.	data/siaya-projects.json
Project register	CIDP capital projects are programme lines; countywide lines (subsidies, routine maintenance, ECD, VTC and so on) are not entered.	data/siaya-projects.json
Project register	BIR rows "Preparation of Valuation Roll" (a study) and CoB FY 2022/23 rows for seeds, fertiliser, tractors and land acquisition (purchases) are not entered.	data/siaya-projects.json
Ten-year history	FY2013/14: approved budget and pending bills not shown (only spending, absorption and revenue quoted in the FY2014/15 report). FY2014/15: pending recurrent bills were not reported.	data/history.json

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ITEM	REASON	DATA FILE
Ten-year history	FY2019/20: Controller of Budget report not found. The annual county report for this year is not in the Parliament library and cob.go.ke was unreachable (21 Nov 2026; searched again 27 Nov 2026), so the series has no approved budget, recurrent/development split, spending, absorption, own-source revenue target or pending bills for it. Own-source revenue (KSh 179.43m) comes from the FY2020/21 report. The county's Budget Review and Outlook Paper (budget by part, spending, absorption, own-source revenue and its target), the FY2020/21 report's look-back figures (own-source revenue, development spending of KSh 2.12bn, balance brought forward, statutory deductions) and the Senate figures are listed under supplementary and on /counties/siaya/ledger/ (fiscal reconciliation); they are not used in the series. Where they disagree (own-source revenue 184.25 against 179.43; development spending 2,155.01 against 2,120) both values are in the conflict register.	`data/history.json`
Ten-year history	Audit opinions for FY2016/17 to FY2018/19: the Auditor-General's own reports are still not held. The opinions shown come from the Parliamentary Budget Office's County Fact Sheets 2024, an official compilation (secondary), as explained under audits.	`data/history.json`
Ten-year history	FY2025/26: the full year is read from Part 1 of the Controller of Budget annual county report for FY2025/26 (August 2026), whose chapter 2 tables give every county's budget, spending, absorption, own-source revenue and trade payables (scanned; read by OCR twice). Part 2, which holds the Siaya chapter (its narrative, department tables and wage-bill ratio), is not in the Parliament library, so those details remain a gap. The in-year reports (first quarter and first half) stay under in_year as partial-year figures and are not compared with the full year.	`data/history.json`

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18. Bibliography and document versions

Every document cited by a figure in this report, with the SHA-256 digest of the file version read (conventions).

KEY	TITLE, PUBLISHER, DATE	SHA-256	URL	LICENCE
GOV-02-FY2023-24-Q4	County Government of Siaya, Budget Implementation Report for 4th Quarter Ending June 30, 2024. County Government of Siaya (County Treasury). not stated. Period: FY 2023/24, Q4 (April to June 2024).	1c2009713bf862188d75904b94aebdc4d3d687dde33f6bf3133f99b0945804e9	https://siaya.go.ke/?cgdp_download=31563	© County Government of Siaya, rights reserved; figures citable, not redistributed (terms)
GOV-02-FY2024-25-Q4	County Government of Siaya, Budget Implementation Report for 4th Quarter Ending June 30, 2025. County Government of Siaya (County Treasury). not stated. Period: FY 2024/25, Q4 and year to date (to June 2025).	348d0bb6f96e1154e630adf2c0a47ac6c40fe13a2dd37c640234bb9dfee81393	https://siaya.go.ke/?cgdp_download=31530	© County Government of Siaya, rights reserved; figures citable, not redistributed (terms)
GOV-02-FY2025-26-Q1	County Government of Siaya, Budget Implementation Report for 1st Quarter Ending September 30th 2025. County Government of Siaya (County Treasury). not stated. Period: FY 2025/26, Q1 (July to September 2025).	4260b70e6878ada577ce2846c675dc1d4ec4eb8f02f80ffc0bea326dc407d6de	https://siaya.go.ke/?cgdp_download=31602	© County Government of Siaya, rights reserved; figures citable, not redistributed (terms)
GOV-02-FY2025-26-Q4	County Government of Siaya, Budget Implementation Report for 4th Quarter Ending June 30th 2026. County Government of Siaya (County Treasury). not stated. Period: FY 2025/26, Q4 and year to date (to June 2026).	4344ce3966b981e0196b1c81b7a209a294239ccaa473d753b7fc5c85170faaec3	https://siaya.go.ke/?cgdp_download=31593	© County Government of Siaya, rights reserved; figures citable, not redistributed (terms)
GOV-03	County Budget Review and Outlook Paper for FY 2024/25. County Government of Siaya. 2025-09. Period: Review of FY 2024/25 (cover dated September 2025).	8dd26cf1995be1a428ff39c9a9609e5339e366a3394b3631cdd6cdcac47b11b0	https://siaya.go.ke/?cgdp_download=30799	© County Government of Siaya, rights reserved; figures citable, not redistributed (terms)
KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2014	Siaya County Budget Review and Outlook Paper 2014. County Government of Siaya (County Treasury); copy hosted by the KIPPRA repository. 2014. Period: 2014.	3e8311720983f584fefea75fbf93f792b4b89fe2882d3c1585e0e1c4bad3fd2a	https://repository.kippra.or.ke/server/api/core/bitstreams/b0db87c0-3716-416a-bf30-6276b6614a1a/content	No licence stated; figures citable, not redistributed (terms)
KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2015	Siaya County Budget Review and Outlook Paper 2015. County Government of Siaya (County Treasury); copy hosted by the KIPPRA repository. 2015. Period: 2015.	a403ed686551f035da97c3fd4bc655a61b9e6e206d64d511b303aa720f93769b	https://repository.kippra.or.ke/server/api/core/bitstreams/bf38e3f4-6418-477f-8929-584c923784ea/content	No licence stated; figures citable, not redistributed (terms)
KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2016	Siaya County Budget Review and Outlook Paper 2016. County Government of Siaya (County Treasury); copy hosted by the KIPPRA repository. 2016. Period: 2016.	b961ff304d55392c22e76c5179aafa8218e7bb2c5c0310caa8c84ba0d89e81cb	https://repository.kippra.or.ke/server/api/core/bitstreams/e8c074cf-03f5-4120-af0a-ac560f6b5c89/content	No licence stated; figures citable, not redistributed (terms)
KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2017	Siaya County Budget Review and Outlook Paper 2017. County Government of Siaya (County Treasury); copy hosted by the KIPPRA repository. 2017. Period: 2017.	112173f6581ac5c3cfc6ff95819354406b1abfa7a52719246a8e7511f8f5ed59	https://repository.kippra.or.ke/server/api/core/bitstreams/01dc6762-a68b-48c7-9659-129ceb771f8c/content	No licence stated; figures citable, not redistributed (terms)
KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2018	Siaya County Budget Review and Outlook Paper 2018. County Government of Siaya (County Treasury); copy hosted by the KIPPRA repository. 2018. Period: 2018.	df75d8fccbdb2ba205d260fb267eadcc8dccf9557e2fd835ca85c10f9e3f12a9	https://repository.kippra.or.ke/server/api/core/bitstreams/bd2408a5-cffc-4a02-840d-a7ef20060b01/content	No licence stated; figures citable, not redistributed (terms)

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KEY	TITLE, PUBLISHER, DATE	SHA-256	URL	LICENCE
KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2019	Siaya County Budget Review and Outlook Paper 2019. County Government of Siaya (County Treasury); copy hosted by the KIPPRA repository. 2019. Period: 2019.	0f3b8a91410c27c9ba89ee7f3e692e11297ff95db82ff4f5669a6ca4a130c959	https://repository.kippra.or.ke/server/api/core/bitstreams/819d84ae-ccb2-42ae-a9a4-8dfab1e42615/content	No licence stated; figures citable, not re-distributed (terms)
KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2021	Siaya County Budget Review and Outlook Paper 2021. County Government of Siaya (County Treasury); copy hosted by the KIPPRA repository. 2021. Period: 2021.	2fbfc4d1b2d910993f38498b85e25da794a810474ff2dcc89291c7c13bf48173	https://repository.kippra.or.ke/server/api/core/bitstreams/fbabeda4-b7db-4ac7-818b-384405ee605f/content	No licence stated; figures citable, not re-distributed (terms)
KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2022	Siaya County Budget Review and Outlook Paper 2022. County Government of Siaya (County Treasury); copy hosted by the KIPPRA repository. 2022. Period: 2022.	d71fd5f59f526d78171f6d746f49c3552230df2fd799a0e44e38ff8c64350fbc	https://repository.kippra.or.ke/server/api/core/bitstreams/3d4d35cc-fcd8-4539-bfee-5794ff501d39/content	No licence stated; figures citable, not re-distributed (terms)
KIPPRA-BUDGET-REVIEW-AND-OUTLOOK-PAPER-2023	Siaya County Budget Review and Outlook Paper, September 2024 (reviews FY 2023/24; the KIPPRA record is labelled 2023). County Government of Siaya (County Treasury); copy hosted by the KIPPRA repository. 2023. Period: FY 2023/24.	5e8f30000d903a5d505ccc8e7e5d5e548d1055577bed2cf4c978d68256d1de33	https://repository.kippra.or.ke/server/api/core/bitstreams/85048574-8f66-43a1-a09f-2e1f0870e5c6/content	No licence stated; figures citable, not re-distributed (terms)
KIPPRA-PROGRAMME-BASED-BUDGET-2014-2015	Siaya County Programme Based Budget 2014/2015. County Government of Siaya (County Treasury); copy hosted by the KIPPRA repository. 2014. Period: 2014/2015.	6db1558c418725e07286c32bd50880ed00d682481f94f1af9f1301d5445ffdad	https://repository.kippra.or.ke/server/api/core/bitstreams/2abdc800-9b6c-45e9-901c-9b706976b6ce/content	No licence stated; figures citable, not re-distributed (terms)
KIPPRA-PROGRAMME-BASED-BUDGET-2015-2016	Siaya County Programme Based Budget 2015/2016. County Government of Siaya (County Treasury); copy hosted by the KIPPRA repository. 2015. Period: 2015/2016.	a93ff808ceb7b6943764b2aec758d6c22b7c167a0d5fe36348a7454e6f33b734	https://repository.kippra.or.ke/server/api/core/bitstreams/6d641296-8779-4edd-9be6-a66ee19a02e9/content	No licence stated; figures citable, not re-distributed (terms)
KIPPRA-PROGRAMME-BASED-BUDGET-2016-2017	Siaya County Programme Based Budget 2016/2017. County Government of Siaya (County Treasury); copy hosted by the KIPPRA repository. 2016. Period: 2016/2017.	df3eba4f1dfce1be4bc984b4f7799db46055253e7707bf386c926c948a578730	https://repository.kippra.or.ke/server/api/core/bitstreams/2a97937e-671d-43a4-8ee8-b51a17e2117e/content	No licence stated; figures citable, not re-distributed (terms)
KIPPRA-PROGRAMME-BASED-BUDGET-2018-2019	Siaya County Programme Based Budget 2018/2019. County Government of Siaya (County Treasury); copy hosted by the KIPPRA repository. 2018. Period: 2018/2019.	ab82cfd1a6be37b113c1c5c0492b1787df6bf9a2dce1298b1e40773cc19903ee	https://repository.kippra.or.ke/server/api/core/bitstreams/88ba1c6f-f651-404a-89e5-88fea5160d78/content	No licence stated; figures citable, not re-distributed (terms)
KIPPRA-PROGRAMME-BASED-BUDGET-2019-2020	Siaya County Programme Based Budget 2019/2020. County Government of Siaya (County Treasury); copy hosted by the KIPPRA repository. 2019. Period: 2019/2020.	9d98d36d432c61fafaa3e6eb51329e060526ac75b8ee42f1fe8fafee9063cd8d	https://repository.kippra.or.ke/server/api/core/bitstreams/6666a77d-fcfd-454b-aea8-8714e79b62fe/content	No licence stated; figures citable, not re-distributed (terms)
KIPPRA-PROGRAMME-BASED-BUDGET-2020-2021	Siaya County Programme Based Budget 2020/2021. County Government of Siaya (County Treasury); copy hosted by the KIPPRA repository. 2020. Period: 2020/2021.	06a40538f66a09238d8ace1ad4591c253d14d4ed257859b8cfda9f82483ba0b0	https://repository.kippra.or.ke/server/api/core/bitstreams/fdecee54-32c3-4870-9411-b2782c43d0e0/content	No licence stated; figures citable, not re-distributed (terms)
KIPPRA-PROGRAMME-BASED-BUDGET-2021-2022	Siaya County Programme Based Budget 2021/2022. County Government of Siaya (County Treasury); copy hosted by the KIPPRA repository. 2021. Period: 2021/2022.	cd5d767dc0edc2c01bbe60c03f946d25f6465126d7cf2f6f11f1974bda9f0eff	https://repository.kippra.or.ke/server/api/core/bitstreams/cbc184d3-73e7-4dcd-a6d0-a918cc3fbc97/content	No licence stated; figures citable, not re-distributed (terms)
KIPPRA-PROGRAMME-BASED-BUDGET-2023-2024	Siaya County Programme Based Budget 2023/2024. County Government of Siaya (County Treasury); copy hosted by the KIPPRA repository. 2023. Period: 2023/2024.	8cce8716236cd39464d98bbae0ecf1c2b3b087cc12da4eaecc74b1f86d1f3231	https://repository.kippra.or.ke/server/api/core/bitstreams/fda1f061-2e94-4b17-b378-3b3b088f8909/content	No licence stated; figures citable, not re-distributed (terms)
KIPPRA-PROGRAMME-BASED-BUDGET-2024-2025	Siaya County Programme Based Budget 2024/2025. County Government of Siaya (County Treasury); copy hosted by the KIPPRA repository. 2024. Period: 2024/2025.	52368fc5654a54c6120bf59c166c4a94e14c230c998ed8858a36ecae238d6c74	https://repository.kippra.or.ke/server/api/core/bitstreams/eb5b49dd-b399-4b99-9ad4-1c341bea554a/content	No licence stated; figures citable, not re-distributed (terms)

KEY	TITLE, PUBLISHER, DATE	SHA-256	URL	LICENCE
KIPPRA-PROGRAMME-BASED-BUDGET-2025-2026	Siaya County Programme Based Budget 2025/2026. County Government of Siaya (County Treasury); copy hosted by the KIPPRA repository. 2025. Period: 2025/2026.	`c8afbdbcf845e9eb3c62820a83659a7bcd3d064b5ebb2f3bcba8c16bc51dfd33`	https://repository.kippra.or.ke/server/api/core/bitstreams/ea54188d-b9e4-4bc2-9f5d-cce173fbda47/content	No licence stated; figures citable, not re-distributed (terms)
OAG-CRF-2024-25	Report of the Auditor-General on County Revenue Fund for the Year Ended 30 June 2025, County Government of Siaya. Office of the Auditor-General. not stated. Period: FY 2024/25.	`f6e04db51eb338b7d68458d4759af06be76215b481ac3abe503de0f5b6871285`	https://libraryir.parliament.go.ke/server/api/core/bitstreams/695fb8b0-7446-4017-9741-18da8d5f7bfe/content	No licence stated; figures citable, not re-distributed (terms)
OAG-ROR-2023-24	Report of the Auditor-General on Receiver of Revenue - Revenue Statements for the Year Ended 30 June 2024, County Government of Siaya. Office of the Auditor-General. not stated. Period: FY 2023/24.	`91bd04bfe9f240dca0be8f43d8b5caa7487ea8682c485f10fbbf4e09cb40cbf2`	https://libraryir.parliament.go.ke/server/api/core/bitstreams/d0583d17-eec2-41ba-86b9-fdfc4727dbef/content	No licence stated; figures citable, not re-distributed (terms)
OAG-ROR-2024-25	Report of the Auditor-General on Receiver of Revenue - Revenue Statements for the Year Ended 30 June 2025, County Government of Siaya. Office of the Auditor-General. not stated. Period: FY 2024/25 (with a 12-year OSR table FY 2013/14–2024/25).	`d7488d6b9136926b15e55494b09ebc84778d91e3069fd898adc85c82a36c5037`	https://libraryir.parliament.go.ke/server/api/core/bitstreams/467bfb30-92cc-43d1-b376-caed961dc092/content	No licence stated; figures citable, not re-distributed (terms)
audit-2013-14	Report of the Auditor General on the Financial Statements of County Government of Siaya for the sixteen (16) months Period Ended 30 June 2014. Office of the Auditor-General. 2015. Period: FY 2013/14.	`8e1191c33527c39d7080b97a6661857a002bd6c76e8d04bcc19a22aca7bfa7ed`	https://libraryir.parliament.go.ke/server/api/core/bitstreams/5dca509f-6924-4b8f-b763-dd46c4dd4172/content	No licence stated; figures citable, not re-distributed (terms)
audit-2019-20	Reports of the Auditor General on the Financial Statements of Tharaka Nithi, Homa Bay, Kakamega, Kirinyaga, Makueni,Meru, Bomet, Murang'a, Nandi, Nyamira, Nyeri, Siaya, Vihiga, Wajir and Samburu 2019–2020. Office of the Auditor-General. 2024-02-05. Period: FY 2019/20.	`487daede734a71897a15185dc90ff179e69196bbd5d249b16ee0057c17e472e4`	https://libraryir.parliament.go.ke/server/api/core/bitstreams/8f8d6181-5ee1-4b45-8288-703cdd26d4bd/content	No licence stated; figures citable, not re-distributed (terms)
audit-2020-21	Report of the Auditor-General on County Executive of Siaya for the Year Ended 30 June 2021. Office of the Auditor-General. 2022-10-25. Period: FY 2020/21.	`45a4bd1d40704369a109a82a02bac38304de0bf2e0b05dfd0632e2391b5e0a6b`	https://libraryir.parliament.go.ke/server/api/core/bitstreams/34a55862-85c6-4c3c-9df2-7f0fd6a08c7b/content	No licence stated; figures citable, not re-distributed (terms)
audit-2021-22	Report of the Auditor-General on County Executive of Siaya for the Year Ended 30 June 2022. Office of the Auditor-General. 2023. Period: FY 2021/22.	`5066633d5c1201362b6a8520460b8d64918ea901294066ffb28a4b26142d2be7`	https://libraryir.parliament.go.ke/server/api/core/bitstreams/65a37c0b-e189-4aa0-bfde-f2777b171e69/content	No licence stated; figures citable, not re-distributed (terms)
audit-2022-23	Report of the Auditor-General on County Executive of Siaya for the Year Ended 30 June 2023.. Office of the Auditor-General. 2024. Period: FY 2022/23.	`9eb4ed9e61ac1d512142b0a0d6c0df3f6e10535da9f0f0995f4b58bb4b0101e3`	https://libraryir.parliament.go.ke/server/api/core/bitstreams/bbe0a36b-bb54-443b-9d72-91446d0527f3/content	No licence stated; figures citable, not re-distributed (terms)
audit-2023-24	Report of the Auditor-General on County Executive of Siaya for the Year Ended 30 June, 2024. Office of the Auditor-General. 2025-03-05. Period: FY 2023/24.	`d467556765db30e52a70ea38d1cb5ffe0dd56022100ec72d240409571fdfbc48`	https://libraryir.parliament.go.ke/server/api/core/bitstreams/ff966c32-8411-45f1-b2fb-0ecea70de789/content	No licence stated; figures citable, not re-distributed (terms)
audit-2024-25	Report of the Auditor-General on County Executive of Siaya for the Year Ended 30 June 2025. Office of the Auditor-General. 2025-12-09. Period: year to 30 June 2025.	`ac77d76f5df088d5ab1f07d4e0b045abeaa752bf60cc8be693bf20d18bfecabe`	https://libraryir.parliament.go.ke/items/a8d4bb86-fc16-43f1-b109-97514df5e868	Not stated: link and cite only (terms)
audit-asm-2020-21	Report of the Auditor-General on County Assembly Of Siaya for the Year Ended 30 June 2021. Office of the Auditor-General. 2022-06-30. Period: year to 30 June 2021.	`429cf207e32f9fd9ecad1237b144978a15d7e05cf42bcf9ca77c7824459572f9`	https://libraryir.parliament.go.ke/items/1e24d0bc-cbea-4778-8bb4-204f018830b6	Not stated: link and cite only (terms)
audit-asm-2022-23	Report of the Auditor-General on County Assembly of Siaya for the Year Ended 30 June 2023. Office of the Auditor-General. 2024-02-14. Period: year to 30 June 2023.	`f29e0ab2e2893169a6c79fbeb9511bd5d089a568936b75dd8a13920c89dfd6ca`	https://libraryir.parliament.go.ke/items/2ffcd198-5520-4407-abcf-a3bba6ebc66e	Not stated: link and cite only (terms)

KEY	TITLE, PUBLISHER, DATE	SHA-256	URL	LICENCE
audit-asm-2023-24	Report of the Auditor-General on County Assembly of Siaya for the Year Ended 30 June, 2024. Office of the Auditor-General. 2024-12-27. Period: year to 30 June 2024.	4854ae471a643b06f170b333f383a312e0eb7f77d454b0a03246d32466dac3b5	https://libraryir.parliament.go.ke/items/d97ee62e-564b-4a6b-a84a-b66cba4b9883	Not stated: link and cite only (terms)
audit-asm-2024-25	Report of the Auditor-General on County Assembly of Siaya for the Year Ended 30 June 2025. Office of the Auditor-General. 2025-12-19. Period: year to 30 June 2025.	625a8d0dff5cb142020c8c500161611d25a1b8bab5098fb9b2b121ceb458056c	https://libraryir.parliament.go.ke/items/25843839-3e3e-45b6-a5cd-af79d6f80a36	Not stated: link and cite only (terms)
audit-fo-2013-14	Report of the Auditor-General on the Financial Operations of Siaya County Executive and Assembly for the Period 1st July 2013 to 30 June 2014. Office of the Auditor-General. 2015-05-25. Period: 1 July 2013 to 30 June 2014.	8777dd0be31ece70da63464f04f03d1f0e8a370e6e1e8ee0014c4f3df9d82800	https://libraryir.parliament.go.ke/items/a9ed06a1-4d51-423e-8a08-2ffaee6171b4	Not stated: link and cite only (terms)
cob-q1-2025-26	County Governments Budget Implementation Review Report for the First Quarter of FY 2025/26 (November 2025). Office of the Controller of Budget. 2026-02-19. Period: FY 2025/26.	1030c623c39a23e49a2272ff39d7b13c7aafe32f28915984eddca35c27cfc37e	https://libraryir.parliament.go.ke/server/api/core/bitstreams/0db2380e-ac93-4eca-8ba1-97f28c1192fc/content	No licence stated; figures citable, not re-distributed (terms)
cob-report-2014-15	Annual County Governments Budget Implementation Review Report FY 2014/15. Office of the Controller of Budget. 2015-08. Period: FY 2014/15.	7e215374994c673bf6c4784b664ea7b27cef609197634ece154993a5ab8e37c1	https://libraryir.parliament.go.ke/server/api/core/bitstreams/ca94b6e1-c487-4d71-86c3-e1c1790f7dfe/content	No licence stated; figures citable, not re-distributed (terms)
cob-report-2015-16	Annual County Governments Budget Implementation Review Report FY 2015/16. Office of the Controller of Budget. 2016-11-16. Period: FY 2015/16.	24cdd9e55166dc4354ebe868e42e1f0c2b0625cbc9d24d6b78b121f0222ce605	https://libraryir.parliament.go.ke/server/api/core/bitstreams/700e1fa6-e7e2-4890-a4bc-73d9eaa005d2/content	No licence stated; figures citable, not re-distributed (terms)
cob-report-2016-17	Annual County Governments Budget Implementation Review Report FY 2016/17. Office of the Controller of Budget. 2017. Period: FY 2016/17.	a206f4fe5ea76543d06327e4dc3af6d13a0300abd05a9e637e94798dca6a2b09	https://libraryir.parliament.go.ke/server/api/core/bitstreams/4bd0e780-fab8-4c17-b02a-52f17f372c7e/content	No licence stated; figures citable, not re-distributed (terms)
cob-report-2017-18	Annual County Governments Budget Implementation Review Report FY 2017/18. Office of the Controller of Budget. 2018. Period: FY 2017/18.	78589c5708b28d04a3ae90b152dfaecf35001da11ee7457503f113f3f09832f1	https://libraryir.parliament.go.ke/server/api/core/bitstreams/3ec6f381-f2b8-4881-bf1a-a15d099dcd66/content	No licence stated; figures citable, not re-distributed (terms)
cob-report-2018-19	Annual County Governments Budget Implementation Review Report FY 2018/19. Office of the Controller of Budget. 2019. Period: FY 2018/19.	7d8c1a0b35e2ca42b53dfa0b6979b4f37c57db61c60e142e727e7b3f29c19798	https://libraryir.parliament.go.ke/server/api/core/bitstreams/ac5966ef-fbc8-4b35-9712-c4b8bd838ebd/content	No licence stated; figures citable, not re-distributed (terms)
cob-report-2020-21	County Governments Budget Implementation Review Report FY 2020/21. Office of the Controller of Budget. 2022-01-25. Period: FY 2020/21.	498e5e003147fbdb7da09c8a9079a1f940a09aa87076673255da3a2c54937868	https://libraryir.parliament.go.ke/server/api/core/bitstreams/fa13464d-84c7-492c-a336-b65c902ddfbe/content	No licence stated; figures citable, not re-distributed (terms)
cob-report-2021-22	County Governments Budget Implementation Review Report FY 2021/22. Office of the Controller of Budget. 2022-09. Period: FY 2021/22.	e62e1a599503907bea4d7e144d96b3ffcbe810557d542bcf0fd4c224b109feb0	https://libraryir.parliament.go.ke/server/api/core/bitstreams/159324ac-5f7d-4020-9ab5-30deeca6f80e/content	No licence stated; figures citable, not re-distributed (terms)
cob-report-2022-23	Annual County Governments Budget Implementation Review Report FY 2022/23. Office of the Controller of Budget. 2024-04-23. Period: FY 2022/23.	385285d52418d94b8f72379a51dfacbbd4d11f8926840049269fa388dd47d9da	https://libraryir.parliament.go.ke/server/api/core/bitstreams/ea1fa5f7-1c31-4851-aaa3-ad14a40b0fe7/content	No licence stated; figures citable, not re-distributed (terms)
cob-report-2023-24	County Governments Budget Implementation Review Report FY 2023/24. Office of the Controller of Budget. 2024-09-18. Period: FY 2023/24.	7a9690d049576fa1346a54da71f52c1742cdb01e154b99139cd1d445cbd6102f	https://libraryir.parliament.go.ke/server/api/core/bitstreams/8dff45e0-0da9-4344-a141-4bc9c0e411e7/content	No licence stated; figures citable, not re-distributed (terms)

KEY	TITLE, PUBLISHER, DATE	SHA-256	URL	LICENCE
cob-report-2024-25	County Governments Budget Implementation Review Report FY 2024/25. Office of the Controller of Budget. 2025-09-23. Period: FY 2024/25.	b69858e28e2c59de961f39e749e9885462e5608e9db2291b807040cc59a35f5c	https://libraryir.parliament.go.ke/server/api/core/bitstreams/3458a286-34f3-45fd-9d9d-d8215c6f8d11/content	No licence stated; figures citable, not re-distributed (terms)
cob-report-2025-26	County Governments Budget Implementation Review Report for the Financial Year 2025/26 (August 2026), Part 1. Office of the Controller of Budget. 2026-08. Period: FY 2025/26.	8939f37ba1255ff3b0062a5db01f870c3462a26b9d3addf6e9fa5a027574e4dd	https://libraryir.parliament.go.ke/server/api/core/bitstreams/18137d92-306c-4c84-9a99-9cc665b9834f/content	No licence stated; figures citable, not re-distributed (terms)
knbs-economic-survey-2026	Kenya National Bureau of Statistics, Economic Survey 2026. Kenya National Bureau of Statistics. 2026. Period: Table 5.13: county revenue FY 2024/25 (revised) and FY 2025/26 (provisional).	8e26f32b6b7a43250b7c175f24193c00332a0c00244faf0ad050f64dfb14bafc	https://repository.knbs.or.ke/server/api/core/bitstreams/0f93337f-d810-48af-bd1a-9de0a11498e6/content	No licence stated; figures citable, not re-distributed (terms)
pbo-county-fact-sheets-2024	Parliamentary Budget Office, County Fact Sheets 2024 (April 2025). Parliamentary Budget Office, National Assembly. 2025-04. Period: Audit opinions FY 2013/14 to FY 2022/23 (Siaya Table 5, PDF p. 392).	8649349c9cd15757abef0a720f2e0aa18dbdf04b57cd2b22f692180edc9b547e	https://www.parliament.go.ke/sites/default/files/2025-06/COUNTY%20FACT%20SHEETS%20-2024%20-APRIL-2025%20%20Website_1.pdf	No licence stated; figures citable, not re-distributed (terms)
senate-cpac-2019-20	Senate County Public Accounts Committee: Reports of the Auditor-General on the Financial Statements of Tharaka Nithi, Homa Bay, Kakamega, Kirinyaga, Makueni, Meru, Bomet, Murang'a, Nandi, Nyamira, Nyeri, Siaya, Vihiga, Wajir and Samburu County Executives 2019-2020 (February 2024). Senate of Kenya. 2024-02-29. Period: FY 2019/20.	98da764f06681e88027c0045a3c41cc2f59033646fafa9369a482c1f42166f96	https://libraryir.parliament.go.ke/server/api/core/bitstreams/20997ba2-a456-4f64-b3cd-f01f7afb611f/content	No licence stated; figures citable, not re-distributed (terms)
senate-fiduciary-annexes-2018	Senate County Public Accounts and Investments Committee, Annexes to Fiduciary Report (November 2018). Senate of Kenya. not stated. Period: FY 2014/15 and 2015/16.	6a9b4bc3bbfab8d6eb2bd8d155ff001bdcd34833ecfbb6d486e360267fdf2837	https://www.parliament.go.ke/sites/default/files/2018-11/Annexes%20to%20Fiduciary%20Report.pdf	No licence stated; figures citable, not re-distributed (terms)
siaya-brop-2019-20	Siaya County Treasury, County Budget Review and Outlook Paper FY 2019/2020 (September 2020). County Government of Siaya (County Treasury). not stated. Period: FY 2019/20.	5be47fcfe6c1f5477719258252bfdf9fd03ffe077685c82a701ac595a704efac	https://siaya.go.ke/wp-content/uploads/2026/08/County-Budget-Review-and-Outlook-Paper-2019_2020.pdf	No licence stated; figures citable, not re-distributed (terms)
siaya-cbrop-2025-26	County Government of Siaya, County Budget Review and Outlook Paper, Financial Year 2025/26 (September 2026). County Government of Siaya (County Treasury). 2026-09. Period: Review of FY 2025/26 (cover dated September 2026).	7eaee2199ccf71f8373fadb46f0ffa423faa07276399a7bbf7efc614ea0ea12a	https://siaya.go.ke/wp-content/uploads/2026/10/County-Budget-Review-and-Outlook-Paper-For-FY-2025_2026.pdf	© County Government of Siaya, rights reserved; figures citable, not re-distributed (terms)

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19. Snapshot, method and licence

Snapshot ID 9b70dd149616 identifies the input files below and the review state of every value at the time of printing (review state: 955 provisional, 0 approved, 512 disputed, 0 superseded, 0 withdrawn). How it is computed, the method, the confidence scales and the licence are at How to read these reports (takwimu.netlify.app/reports/method/). This report contains no personal data and names no contractor or individual.

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data/counties-cob.json	cb4c26d09550a90eb161e064fb5bec51cc26c87c35faa314731488acb40e7907
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data/reviews.json	c9d511495ad60dfa3ea068a7c29087763cfd4b661f9b099d7fd323d3b672e72d
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review state (lib/review-status.js)	c4c5999885c9455aa47d12ef0c98a257d2b6260d2fa60949ac40d55ea54d5c54

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