

COUNTY GOVERNMENT OF SIAYA



Budget Implementation Report

For 3rd Quarter Ending March 31st, 2025

1: ANALYSIS OF RECEIPTS AND EXCHEQUER ISSUES

1.0 Introduction

This chapter summarises the receipts into the County Revenue Fund (CRF) in the third quarter of financial year 2024/25. The exchequer issues comprise disbursements for recurrent and development expenditures and other transfers to government entities.

1.1 Analysis of Revenue Estimates and Receipts into CRF

The County Revenue Fund is a creation of article 206 (1) of the Constitution of Kenya, 2010 and is the account into which all monies raised or received by or on behalf of the County is deposited.

1.2 Revenue Estimates for the financial year 2024/25

The approved revenue estimates for financial year 2024/25 were **Kshs. 10,948,133,478** comprising **Kshs. 7,545,380,269** as equitable share **Kshs. 698,185,561** as conditional grants, **Kshs. 1,044,061,306** as own source revenue and **Kshs. 1,660,506,342** as balance brought forward from FY 2023/24.

Table1 below summarizes the analysis of revenue streams from the budget.

Table 1: Analysis of revenues in the budget for FY 2024/25

Revenue Stream	Budget Estimates-FY 2024/25	% of Budget
Equitable Share	7,545,380,269	68.92
Own Source Revenue	1,044,061,306	9.54
Conditional Grant	698,185,561	6.38
Balance Brought Forward from FY 2023/24	1,660,506,342	15.16
Total	10,948,133,478	100.00

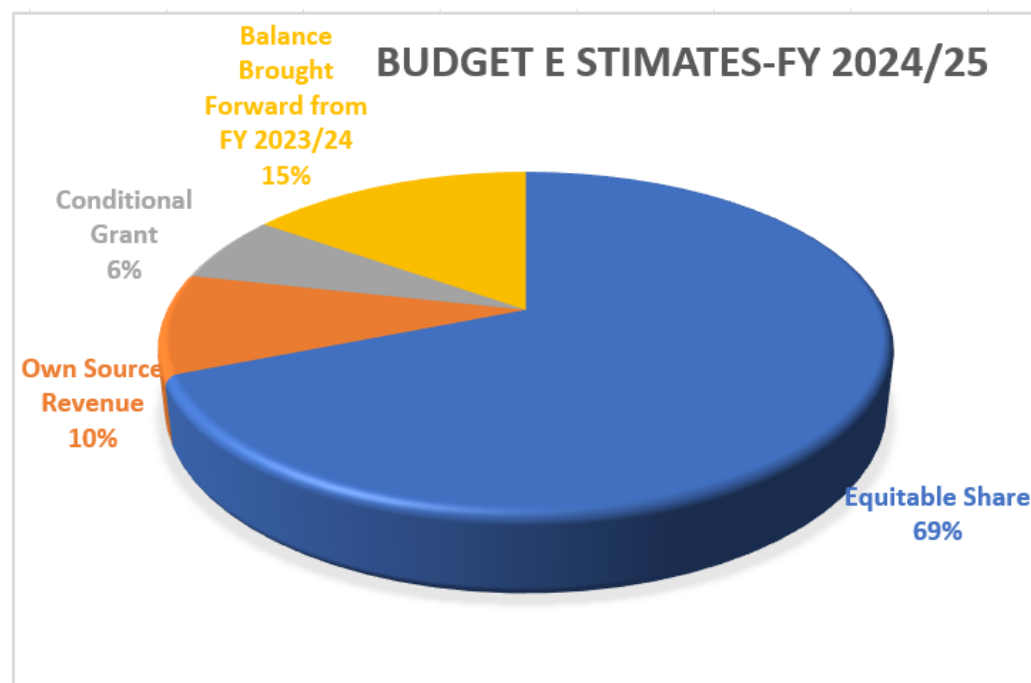


Figure 1: Analysis of revenue in budget estimates for FY 2024/25

1.3 Receipts into County Revenue Fund (CRF)

In the period ending 31st March 2025, the projected cumulative receipt was Kshs.8,879,397,048 comprising Kshs. 6,173,220,881 as equitable share, Kshs.523,639,170.75 as grants, Kshs.783,045,979.5 as OSR and Kshs. 1,660,506,342 as balances brought forward from FY 2023/24. However, the total receipts within the period were Kshs.7,729,077,884 resulting into a fiscal gap of Kshs.1,150,319,164. This gap affected the implementation of the planned programmes and projects in Q1, Q2 and Q3.

The gap is attributed to arrears in exchequer issues for equitable share and no-disbursement of grants by National Treasury. In addition, the inability of the County Government to meet its own source revenue targets as represented in table 2 below and table 3 below shows the Year to Date (YTD) performance.

Table 2: Expected against actual receipts in Q3 (Period Ending 31st March 2025)

Revenue Source	Q3 Budget=A	Q3 Total Receipts=B	Q3 Variance=(B-A)
Equitable Share	6,173,220,881.50	5,547,762,049	-625,458,833
Conditional Grants	523,639,170.75	54,131,578.90	-469,507,591.85
OSR	783,045,979.5	466,677,914	-55,352,740
Bal. B/F 2023-24	1,660,506,342	1,660,506,342	0
Total	8,879,397,048	7,729,077,884	-1,150,319,164

Source: County Treasury (Q3 Financial Statement)

Table 3: YTD in receipts (Period Ending 31st March 2025)

Revenue Source	Q1 Receipts	Q2 Receipts	Q3 Receipts
Equitable Share	1,198,398,213	2,412,754,410	1,936,609,426
Conditional Grants	54,131,578.90	0	0
OSR	133,285,423	161,907,930	171,484,562
Total	1,331,683,636	2,574,662,340	2,108,093,988

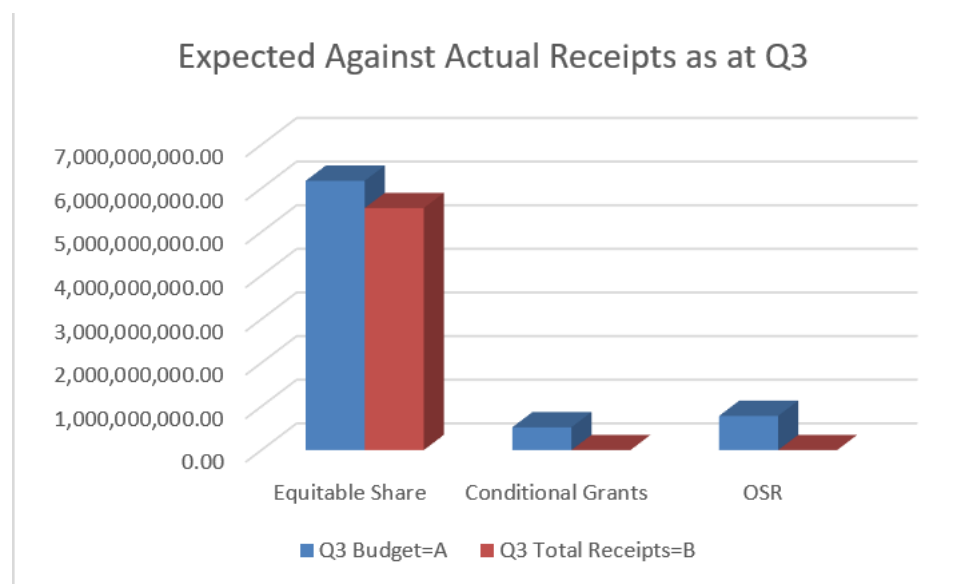


Figure 2: Analysis of expected against actual receipts as at 31st March 2025

1.4 Equitable share in Half Year (In the period ending 31st December 2023)

The County Government had projected total receipt of **Kshs. 7,833,727,223.5** as at 31st March 2025 comprising Kshs.6,173,220,881.50 for equitable share and Kshs. 1,660,506,342 as roll-overs from FY2023/24. However, as at end of Q2 the County Government had cumulative receipts of **Kshs. 7,208,268,391** translating to 92.02 percent of expected receipts. These receipts comprised Kshs. 1,660,506,342 which was part of balances brought forward from FY 2023/24 and Kshs.5,547,762,049 in Q3 resulting into a non-disbursement of **Kshs.625,458,833**. This non disbursement is attributed to delayed exchequer releases from National Treasury. The delayed disbursement affected the implementation of the planned programmes and projects in Q1 and Q2 and Q3 is likely to pile pressure on implementation plan on Q4 projects. The delayed exchequer issue is likely to lower the County absorption rate subsequently creating huge roll-overs into the subsequent financial year. Table 4 below captures the summary of this trend.

Table 4: Summary of equitable share in Q1 and Q2

Item	Q1 Receipts	Q2 Receipts	Q3 Receipts
Equitable Share	1,198,398,213	2,412,754,410	1,936,609,426

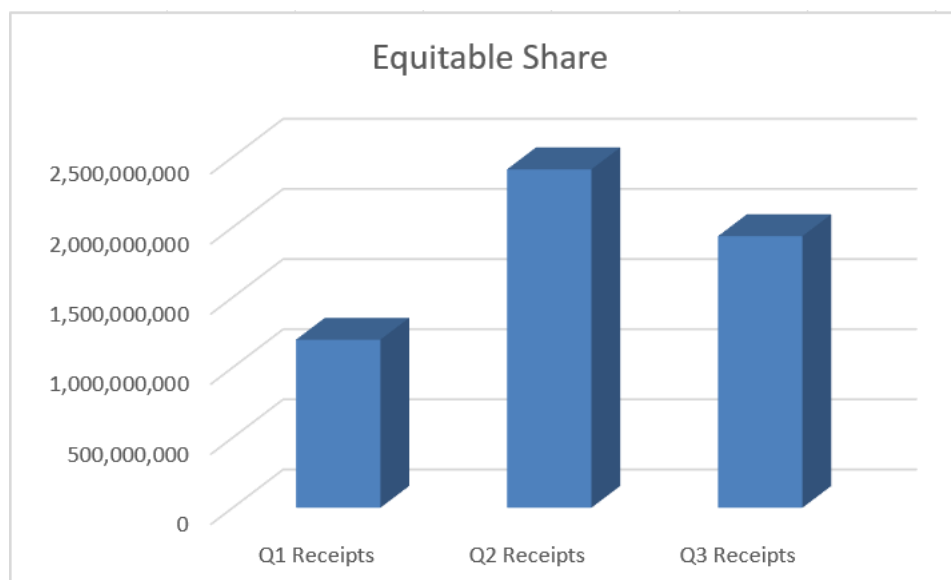


Figure 3: Analysis of equitable share in Q1 , Q2 and Q3

1.5 Own Source Revenue in Q3 (In the period ending 31st March 2025)

The County Government had projected total receipt of **Kshs.783,045,979.5** as at 31stMarch 2025, however, the County Government realized 59.60 percent of targeted OSR translating to collection of Kshs.466,677,914. There was an increase in collection in Q3 from Kshs.161,907,930 in Q2 to Kshs.171,484,562 in Q3. This increase was attributed to ongoing automation of revenue streams and strong enforcement of revenue raising measures. Revenue Streams performance is as per table 5 below.

Table 5: Summary of OSR performance

COUNTY GOVERNMENT OF SIAYA											
ANALYSIS OF CUMULATIVE ACTUAL REVENUE COLLECTED FOR THE FY 2024/2025 AGAINST THE APPROVED BUDGET FOR THE SAME PERIOD											
MONTH: - 1ST, 2ND & 3RD QUARTER			COLLECTED			FINANCIAL YEAR: - 2024/2025					
DEPARTMENT	IFMIS CODE	REVENUE STREAMS	APPROVED BUDGET FOR FY 2024/2025	Quarter 1	Quarter 2	JANUARY	FEBRUARY	MARCH	Quarter 3	GRAND TOTAL	VARIANCE AGAINST
			KSHS.			KSHS.	KSHS.	KSHS.		KSHS.	
ENTREPRISE AND INDUSTRIAL DEVELOPMENT	1520201	SINGLE BUSINESS PERMITS	192,213,664	4,939,057.50	3,602,051.00	6,688,401.00	7,548,608.00	8,887,912.00	23,124,921.00	31,666,029.50	(160,547,634.50)
	1550100	MARKET FEES	95,800,000	8,876,009.00	7,603,300.00	3,132,974.00	3,083,567.00	3,106,420.00	9,322,961.00	25,802,270.00	(69,997,730.00)
	1550221	BODA BODA	14,026,766	-	-	-	-	-	-	-	(14,026,766.00)
		WEIGHTS & MEASURES	3,000,000	130,900.00	128,220.00	83,100.00	92,400.00	56,600.00	232,100.00	491,220.00	(2,508,780.00)
		TRADE INCOME (AUDIT FEE)	749,250	13,860.00	-	-	30,800.00	57,440.00	88,240.00	102,100.00	(647,150.00)
	1560104	ADVERTISEMENT CHARGES	20,000,000	538,660.00	835,500.00	27,500.00	1,101,600.00	79,600.00	1,208,700.00	2,582,860.00	(17,417,140.00)
		LIQUOR LICENSING	34,000,000	-	387,000.00	476,000.00	1,087,000.00	960,400.00	2,523,400.00	2,910,400.00	(31,089,600.00)
		Sub Total	359,789,680.00	14,498,486.50	12,556,071.00	10,407,975.00	12,943,975.00	13,148,372.00	36,500,322.00	63,554,879.50	(296,234,800.50)
ROADS, PUBLIC WORKS, ENERGY AND TRANSPORT	1550201	BUS PARK	38,998,234	3,523,600.00	3,300,112.00	1,633,293.00	1,429,330.00	1,493,851.00	4,556,474.00	11,380,186.00	(27,618,048.00)
		PLAN APPROVAL (Engineers)	21,000,000	843,917.00	413,840.00	214,437.00	244,388.00	536,368.00	995,193.00	2,252,950.00	(18,747,050.00)
		GRADER	13,200,000	-	-	-	-	-	-	-	(13,200,000.00)
		FIRE INSPECTION	4,000,000	-	-	-	-	-	-	-	(4,000,000.00)
		PARKING	13,000,000	882,025.00	3,084,775.00	1,057,692.00	959,941.00	1,046,851.00	3,064,484.00	7,031,284.00	(5,968,716.00)
	1560201	COUNTY HALL HIRE	140,000	2,000.00	-	-	-	-	-	2,000.00	(138,000.00)
		Sub Total	90,338,234.00	5,251,542.00	6,798,727.00	2,905,422.00	2,633,659.00	3,077,070.00	8,616,151.00	20,666,420.00	(69,671,814.00)
				-	-	-	-	-	-	-	-
AGRICULTURE, FOOD, LIVESTOCK AND FISHERIES	1520300	FISH CESS	10,000,000	674,359.00	1,032,488.00	344,350.00	527,576.00	517,526.00	1,389,452.00	3,096,299.00	(6,903,701.00)
	1580401	SLAUGHTER FEES	1,473,200	195,200.00	17,800.00	20,700.00	-	3,000.00	23,700.00	236,700.00	(1,236,500.00)
	1510201	CILOR	20,000,000	-	-	-	-	-	-	-	(20,000,000.00)
		SUGAR CESS	11,000,000	1,656,371.00	1,607,050.00	2,209,868.00	346,901.00	904,752.00	3,461,521.00	6,724,942.00	(4,275,058.00)
		AGRICULTURE INCOME (Fisherman Licence)	5,380,290	-	15,150.00	-	-	-	-	15,150.00	(5,365,140.00)
		VETERINARY SERVICES	4,395,235	896,210.00	963,160.00	294,850.00	270,200.00	297,600.00	862,650.00	2,722,020.00	(1,673,215.00)
	1520321	CATTLE AUCTION	5,000,000	403,590.00	788,700.00	226,650.00	212,550.00	173,300.00	612,500.00	1,804,790.00	(3,195,210.00)
		TRACTOR HIRE SERVICES (T.H.S) Private Tractors	17,500,000	-	-	-	325,750.00	1,289,100.00	1,614,850.00	1,614,850.00	(15,885,150.00)
		SALES OF SEED	8,334,400	4,200.00	-	13,200.00	-	3,083,600.00	3,096,800.00	3,101,000.00	(5,233,400.00)
		SALES OF FERTILIZER	16,665,600	-	-	15,000.00	-	1,350,650.00	1,365,650.00	1,365,650.00	(15,299,950.00)
		Sub Total	99,748,725.00	3,829,930.00	4,424,348.00	3,124,618.00	1,682,977.00	7,619,528.00	12,427,123.00	20,681,401.00	(79,067,324.00)
				-	-	-	-	-	-	-	-
LANDS, PHYSICAL PLANNING, URBAN DEVELOPMENT AND HOUSING	1590111	PLAN APPROVAL (Physical Planning)	15,000,000	759,762.00	1,087,462.00	227,224.00	1,098,246.00	1,453,773.00	2,779,243.00	4,626,467.00	(10,373,533.00)
		TRANSFER FEE	2,600,000	77,700.00	467,000.00	19,000.00	28,000.00	29,000.00	76,000.00	620,700.00	(1,979,300.00)
	1530103	PLOT RATES	13,000,000	381,618.00	627,113.00	501,322.00	702,228.00	527,593.00	1,731,143.00	2,739,874.00	(10,260,126.00)
	1520101	PLOT RENT	14,155,575	1,413,922.00	987,510.00	402,297.00	1,140,723.00	670,113.00	2,213,133.00	4,614,565.00	(9,541,010.00)
	1560101	GROUND RENT	1,000,000	88,480.00	127,500.00	81,015.00	3,000.00	58,000.00	142,015.00	357,995.00	(642,005.00)
	1520501	HOUSE RENT	4,600,000	-	9,800.00	1,660.00	-	28,552.00	30,212.00	40,012.00	(4,559,988.00)
		KIOSK/STALL RENT	13,025,075	1,176,701.00	1,733,529.00	886,972.00	446,856.00	1,169,916.00	2,503,744.00	5,413,974.00	(7,611,101.00)
		BURIAL FEE & SYNAGE	100,000	-	2,000.00	-	-	-	-	2,000.00	(98,000.00)
	1530301	CLEARANCE CERTIFICATE	1,500,000	44,000.00	120,000.00	40,000.00	32,000.00	32,000.00	104,000.00	268,000.00	(1,232,000.00)
		SITE FEE	1,303,000	7,000.00	1,700.00	-	-	-	-	8,700.00	(1,294,300.00)
		SURVEY FEE	1,500,000	327,207.00	186,000.00	57,000.00	49,000.00	115,000.00	221,000.00	734,207.00	(765,793.00)
		PRIVATE ESTATE FEE	130,000	-	-	-	-	-	-	-	(130,000.00)
		Sub Total	67,913,650.00	4,276,390.00	5,349,614.00	2,216,490.00	3,500,053.00	4,083,947.00	9,800,490.00	19,426,494.00	(48,487,156.00)
				-	-	-	-	-	-	-	-
HEALTH & SANITATION	1580211	HOSPITAL REVENUE	283,954,579	57,339,396.00	59,391,628.65	15,277,359.50	13,744,368.00	14,284,793.00	43,306,520.50	160,037,545.15	(123,917,033.85)
	1580100	PUBLIC HEALTH	8,601,598	1,269,240.00	681,100.00	872,900.00	1,021,500.00	1,088,200.00	2,982,600.00	4,932,940.00	(3,668,658.00)
		LINDA MAMA	63,849,777	-	6,335,232.00	-	-	-	-	6,335,232.00	(57,514,545.00)
		NHIF/CAPITATION	52,866,654	46,191,027.00	65,740,069.00	5,345,723.50	35,944,476.00	15,673,842.00	56,964,041.50	168,895,137.50	116,028,483.50
		Sub Total	409,272,608.00	104,799,663.00	132,148,029.65	21,495,983.00	50,710,344.00	31,046,835.00	103,253,162.00	340,200,854.65	(69,071,753.35)
WATER	1580301	NEMA (Noise Permit)	3,160,909	71,300.00	91,000.00	4,400.00	20,900.00	22,000.00	47,300.00	209,600.00	(2,951,309.00)
	1580241	SAND CESS/QUARRY	11,500,000	74,100.00	24,900.00	149,359.00	138,400.00	155,600.00	443,359.00	542,359.00	(10,957,641.00)
		Sub Total	14,660,909.00	145,400.00	115,900.00	153,759.00	159,300.00	177,600.00	490,659.00	751,959.00	(13,908,950.00)
FINANCE	1530000	MISC.	-	484,011.50	515,240.00	228,116.00	138,704.00	29,835.00	396,655.00	1,395,906.50	1,395,906.50
EDUCATION	1570101	SCHOOL FEE	337,500	-	-	-	-	-	-	-	(337,500.00)
GOVERNANCE		IMPOUNDING FEE	2,000,000	-	-	-	-	-	-	-	(2,000,000.00)
		Sub Total	2,337,500.00	484,011.50	515,240.00	228,116.00	138,704.00	29,835.00	396,655.00	1,395,906.50	(941,593.50)
		Grand Total	1,044,061,306.00	133,285,423.00	161,907,929.65	40,532,363.00	71,769,012.00	59,183,187.00	171,484,562.00	466,677,914.65	(577,383,391.35)

1.6 Conditional Grants in Q3 (In the period ending 31st March 2025)

In the period under review, the County Government had projected to receive Kshs.523,639,170.75 however only ksh 54,131,578.90 was disbursed by the National Government.

Such grants with co-fundings are: County Aggregated and Industrial Parks (CAIP), Kenya Climate Smart Agricultural Project (KCSAP) and DANIDA. The low disbursement had a negative effect on the planned activities which were to be financed by such grants affecting the annual departmental workplans which had integrated the donor funding.

2: ANALYSIS OF EXPENDITURE

2.0 Introduction

This chapter summarises the expenditures for both the County Executive and Assembly. These expenditures comprised recurrent and development expenditures.

2.1 Overall Expenditure

Total cumulative expenditure for the period ending 31st March,2025 amounted to **Kshs.3,834,811,946** comprised recurrent expenditure of **Kshs.2,785,865,339.15** and development of **Kshs.1,048,946,606.55**

Expenditure for Q1 amounted to **Kshs.761,934,044.16** comprising of **Kshs.547,900,732.75** for recurrent and **Kshs.214,033,311.41** for development (County Executive only).

Expenditure for Q2 amounted to **Kshs.1,453,965,991.43** comprising of **Kshs.1,059,669,747.62** for recurrent and **Kshs.394,296,243.81** for development (County Executive only)

Expenditure for Q3 amounted to **Kshs.1,618,911,910.00** comprising of **Kshs.1,178,294,858.78** for recurrent and **Kshs.440,617,051.33** for development (County Executive only)

2.3 Pending Bills

There were pending bills amounting to **Kshs.1,123,648,608.42** comprising of **Kshs.488,551,120.49** for recurrent and **Kshs.635,097,487.93** for development.

During the period under review, the County Government paid a cumulative total of **Kshs.524,057,346.82** towards pending bills resulting to outstanding pending bills of **Kshs.599,591,261.60**

3.0: Recommendations

1. Improve OSR collection by activating dormant revenue streams such as Boda-Boda; Bus Park/parking fees; Plan approval by Public Health; Tractor Hire Services (THS) and Grader fees, strengthening enforcement of revenue raising measures and automation of revenue system.
2. Timely procurement of goods, works and services to improve on absorption of funds received thereby minimizing roll-overs.
3. Fidelity in budget implementation to minimise pending bills.
4. There should be linkage between the IFMIS and budget office vote books to ensure harmonious reports.

Lawrence. K. Nyamwaya

Director, Budget and Economic Planning