

COUNTY GOVERNMENT OF SIAYA



Budget Implementation Report

For 4th Quarter Ending June 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 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

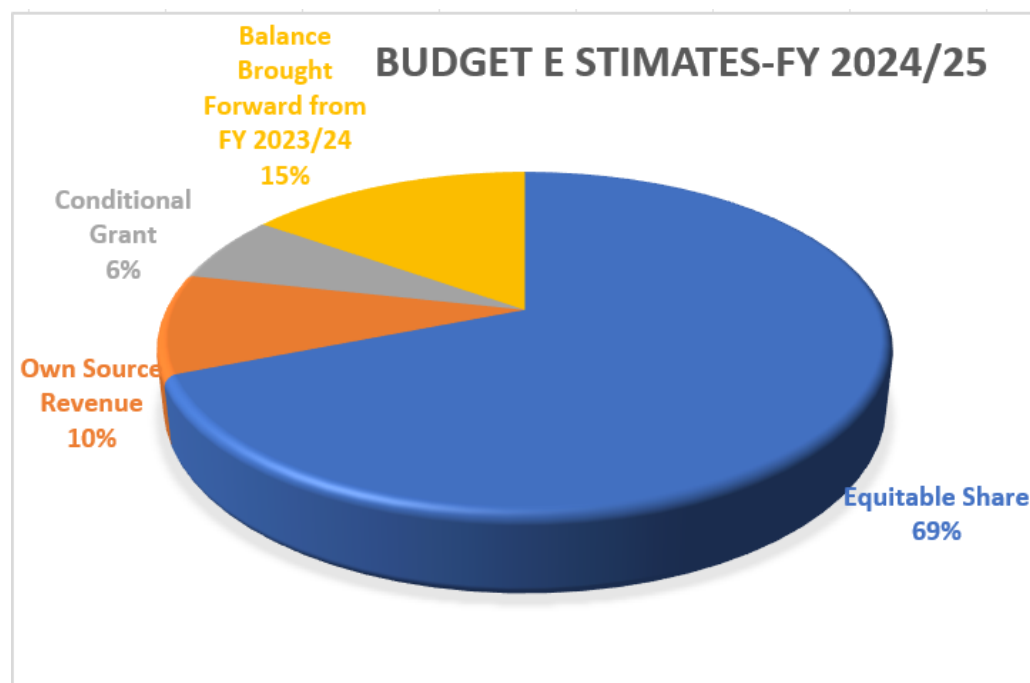


Figure 1: Analysis of revenue in budget estimates for FY 2024/25

1.3 Receipts into County Revenue Fund (CRF)

In the period ending 31st June 2025, the projected cumulative receipt was **Kshs.10,948,133,478** comprising **Kshs.5,271,958,955** as equitable share, **Kshs.698,115,690.00** as grants, **Kshs.1,044,061,306**, 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.10,367,326,133** resulting into a fiscal gap of **Kshs.580,737,474**. This gap affected the implementation of the planned programmes and projects in Q1, Q2, Q3 and Q4.

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 Q4 (Period Ending 31st June 2025)

Revenue Source	Q4 Budget=A	Q4 Total Receipts=B	Q4 Variance=(B-A)
Equitable Share	7,545,380,269	7,882,514,002	337,133,733
OSR	1,044,061,306.00	757,570,621	-286,490,685
Conditional Grants	698,115,690.00	111,490,421	-586,625,269
Bal. B/F 2023-24	1,660,506,342	1,660,506,342	0
Total	10,948,063,607	10,412,081,386	-535,982,221

Source: County Treasury (Q4 Financial Statement)

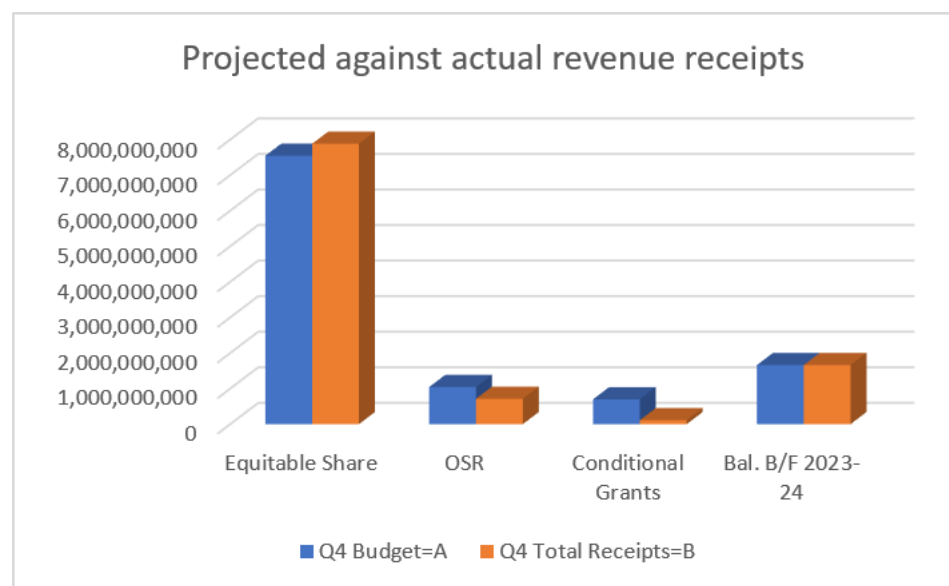


Figure 2: Analysis of expected against actual receipts as at 31st June 2025

1.4 Equitable share in Full Year 2024/25 (In the period ending 31st June 2025)

The County Government had projected total receipt of **Kshs.9,205,956,752** as at 31st June 2025 comprising **Kshs.7,545,450,410** for equitable share and **Kshs.1,660,506,342** as roll-overs from FY2023/24. However, as at end of Q4 the County Government had cumulative receipts of **Kshs.9,543,020,344** translating to 96.47 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.7,882,514,002** in Q4 resulting into a non-disbursement of **Kshs.580,737,474**. 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

Q3 and Q4 is likely to pile pressure on pending bills action plan. 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 3: Summary of equitable share in Q1,Q2,Q3 and Q4

Item	Q1 Receipts	Q2 Receipts	Q3 Receipts	Q4 Receipts
Equitable Share	1,198,398,213	2,412,754,410	1,936,609,426	2,334,751,953

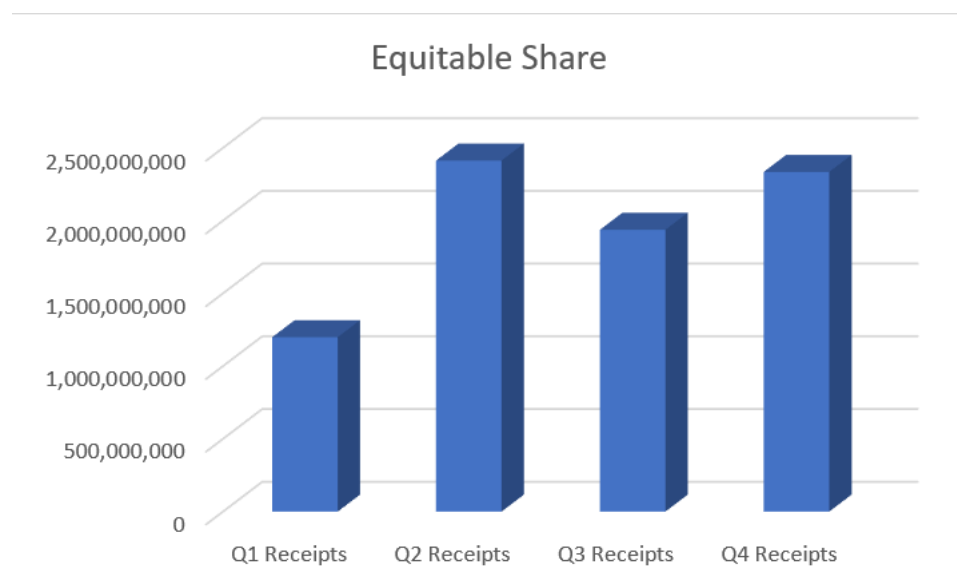


Figure 3: Analysis of equitable share in Q1 , Q2 ,Q3 and Q4

1.5 Own Source Revenue in FY2024-2025 (In the period ending 31st June 2025)

The County Government had projected total receipt of **Kshs.1,044,061,306.00** as at 31st June 2025, however, the County Government realized 68 percent of targeted OSR translating to collection of **Kshs.757,570,621**. This increase in collection year on year is attributed to ongoing automation of revenue streams and strong enforcement of revenue raising measures. Revenue Streams performance is as per table 5 below.

Table 4: Summary of OSR performance

Department	Ifmis Codes	Revenue Stream	Estimates 2024/25 (A)	Supp Estimates 2024/25 (B)	Receipt 2024/25 (C)	Variance(D)= (C-B)
Trade, Enterprise and Industrialization	1520201	SINGLE BUSINESS PERMITS	192,213,664	487,527,255	93,610,201	-393,917,055
	1550100	MARKET FEES	95,800,000	325,800,000	34,694,086	-291,105,914
	1550221	BODA BODA	14,026,766	14,026,766	0	-14,026,766
		WEIGHTS & MEASURES	3,000,000	3,000,000	799,540	-2,200,460
		TRADE INCOME (AUDIT FEE)	749,250	749,250	983,770	234,520
	1560104	ADVERTISEMENT CHARGES	20,000,000	20,000,000	14,314,151	-5,685,849
		Sub Total	325,789,680	851,103,271	144,401,748	-706,701,524
Public Works, Energy, Roads and Transport	1550201	BUS PARK	38,998,234	38,998,234	15,741,022	-23,257,212
		PLAN APPROVAL (Engineers)	21,000,000	21,000,000	3,325,627	-17,674,373
		GRADER	13,200,000	13,200,000	0	-13,200,000
		FIRE INSPECTION	4,000,000	4,000,000	0	-4,000,000

Department	Ifmis Codes	Revenue Stream	Estimates 2024/25 (A)	Supp Estimates 2024/25 (B)	Receipt 2024/25 (C)	Variance(D)= (C-B)
		PARKING	13,000,000	13,000,000	9,867,246	-3,132,754
	1560201	COUNTY HALL HIRE	140,000	140,000	2,000	-138,000
		Sub Total	90,338,234	90,338,234	28,935,895	-61,402,339
Agriculture, Irrigation, Food Security, Livestock and Fisheries	1520300	FISH CESS	10,000,000	10,000,000	4,614,939	-5,385,061
	1580401	SLAUGHTER FEES	1,473,200	1,473,200	251,930	-1,221,270
	1510201	CILOR	20,000,000	20,000,000	0	-20,000,000
		SUGAR CESS	11,000,000	11,000,000	8,092,003	-2,907,997
		AGRICULTURE INCOME	5,380,290	5,380,290	677,950	-4,702,340
		VETERINARY SERVICES	4,395,235	4,395,235	3,552,720	-842,515
	1520321	CATTLE AUCTION	5,000,000	5,000,000	2,346,430	-2,653,570
		TRACTOR HIRE SERVICES (T.H.S)	17,500,000	17,500,000	2,061,050	-15,438,950
		SALES OF SEED	8,334,400	8,334,400	3525000	-4,809,400
		SALES OF FERTILIZER	16,665,600	16,665,600	2128550	-14,537,050
		Sub Total	99,748,725	99,748,725	27,250,572	-72,498,153
Lands, Physical Planning, Housing and Urban Development	1590111	PLAN APPROVAL (Physical Planning)	15,000,000	15,000,000	6,413,232	-8,586,768
	1530103	TRANSFER FEE	2,600,000	2,600,000	732,200	-1,867,800
	1520101	PLOT RATES	13,000,000	13,000,000	3,439,365	-9,560,635
	1560101	PLOT RENT	14,155,575	14,155,575	6,915,115	-7,240,460
	1520501	GROUND RENT	1,000,000	1,000,000	493,205	-506,795
		HOUSE RENT	4,600,000	4,600,000	81,392	-4,518,608
		KIOSK/STALL RENT	13,025,075	13,025,075	7,922,607	-5,102,468
	1580241	BURIAL FEE & SYNAGE	100,000	100,000	6,000	-94,000
		CLEARANCE CERTIFICATE	1,500,000	1,500,000	376,000	-1,124,000
		SITE FEE	1,303,000	1,303,000	8,700	-1,294,300
		SURVEY FEE	1,500,000	1,500,000	932,207	-567,793
		PRIVATE ESTATE FEE	130,000	130,000	0	-130,000
		Sub Total	67,913,650	67,913,650	27,320,023	-40,593,627
Water, Sanitation, Environment, Climate Change and Natural Resources	1580301	NEMA	3,160,909	3,160,909	240,400	-2,920,509
	1530301	SAND CESS/QUARRY	11,500,000	11,500,000	544,599	-10,955,401
		Sub Total	14,660,909	14,660,909	784,999	-13,875,910
Education, Youth Affairs, Gender and Social Services	1570101	SCHOOL FEE	337,500	337,500	0	-337,500
Governance Administration and ICT		IMPOUNDING FEE	2,000,000	2,000,000	0	-2,000,000
Finance and Economic Planning		MISC.	0	0	1,639,514	1,639,514
Health	1580100	PUBLIC HEALTH	8,601,598	8,601,598	6,169,641	-2,431,957
		Sub Total	10,939,098	10,939,098	7,809,155	-3,129,944
Sub-Total=Own Source Revenue (OSR)- CRF Receipt			609,390,296	1,134,703,887	236,502,391	-898,201,496
Health	1580211	HOSPITAL REVENUE(Include SHA/SHIF)	283,954,579	404,334,358	430,448,878	26,114,520
		LINDA MAMA	63,849,777	50,928,536	6,335,232	-44,593,304
		NHIF/CAPITATION	52,866,654	45,408,116	77,452,520	32,044,404

Department	Ifmis Codes	Revenue Stream	Estimates 2024/25 (A)	Supp Estimates 2024/25 (B)	Receipt 2024/25 (C)	Variance(D)= (C-B)
Trade, Enterprise and Industrialization		LIQUOR LICENSING	34,000,000	34,000,000	6,831,600	-27,168,400
Sub-Total=Appropriation In Aid (AIA)		Sub Total	434,671,010	534,671,010	521,068,230	-13,602,780
		Total OSR	1,044,061,306	1,669,374,897	757,570,621	-911,804,276

1.6 Conditional Grants in FY 2024-2025 (In the period ending 31st June 2025)

In the period under review, the County Government had projected to receive **Kshs.698,115,690.00** however only **Kshs.111,490,420.9** 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 donour 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 June,2025 amounted to **Kshs.6,820,231,145.03** comprised recurrent expenditure of **Kshs.4,216,985,254.38** and development of **Kshs. 2,603,246,890.65**

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)

Expenditure for Q4 amounted to **Kshs.Kshs.2,985,420,199.33** comprising of **Kshs.1,431,119,915.23** for recurrent and **Kshs.1,554,300,284.10** for development (County Executive only)

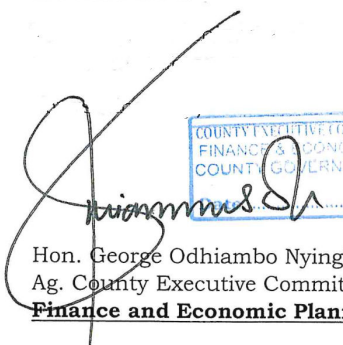
2.3 Pending Bills

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.577,698,205.26** towards pending bills resulting to outstanding pending bills of **Kshs.545,950,403.16**

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.



Hon. George Odhiambo Nying'iro
Ag. County Executive Committee Member
Finance and Economic Planning