Siaya County fiscal brief

DRAFT PROVISIONAL: AWAITING EDITORIAL REVIEW Not yet checked by a reviewer.

Budget, spending, revenue, unpaid bills and audit opinions over ten years, read from the Controller of Budget, the County Treasury and the Auditor-General. Nominal shillings; fiscal years run July to June. Three pages: headlines, trends, and audit, questions and sources.

HEADLINE FIGURES

Approved budget, FY 2024/25

KSh 10.94 bn

KSh 7.75 bn spent (71% of budget)

Controller of Budget, FY 2024/25 report · confidence 4 of 5

Own-source revenue, FY 2024/25

KSh 436.68 m

The report states 47% of the annual target

Controller of Budget, FY 2024/25 report · confidence 5 of 5

Pending bills, 30 June 2024: sources disagree

KSh 303.91 m

FY 2023/24 report (own year); the FY 2024/25 report gives KSh 1.12 bn. KSh 577.7 m settled in FY 2024/25

Controller of Budget, FY 2024/25 and FY 2023/24 reports · confidence 4 of 5

Audit opinion, FY 2024/25

Qualified

County Executive and County Assembly

Auditor-General · confidence 3 of 5

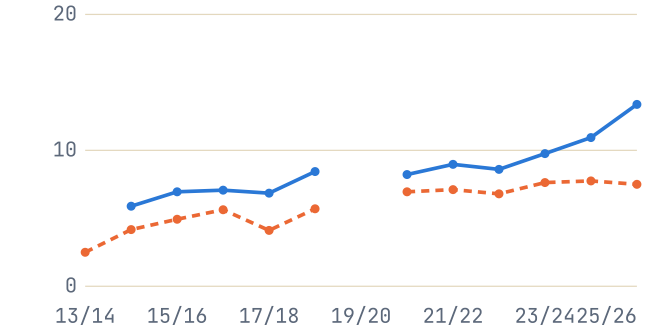
WHAT THE FIGURES MEAN

- **Spending.** Siaya spent 71 per cent of its FY 2024/25 budget, and 57 per cent of the development budget. Across the years held the share of the development budget spent ranged from 26.5 to 66.4 per cent (page 2). Unspent development money usually means projects started late or not at all; the reports do not always say which.
- **Own revenue.** What the county raises itself is small beside national transfers, and the figure depends on who counts it. For FY 2024/25 the Controller of Budget prints KSh 436.68 million; the Auditor-General's audited statement counts KSh 757.63 million received in cash, including hospital fees. The difference is mostly what is counted, not money gone missing.
- **Wage bill.** Staff costs were above the 35 per cent of revenue ceiling in 7 of the 8 years with a value; FY 2024/25: 35.5 per cent (our calculation from the Controller of Budget report). The Auditor-General's own ratio for FY 2024/25 uses the County Executive's receipts and is higher ("Wage bill at 43% of receipts").
- **Development.** Every budget held puts at least 30 per cent on development, as the law asks. Actual development spending was below 30 per cent of all spending in 5 of 11 years. Budgeted is not delivered.
- **Unpaid bills.** The stock printed in the county chapter of each year's report was below 20 per cent of revenue in every year with a value; the FY 2024/25 cross-county table, which adds the Assembly and the bills of the year, gives 22.4 per cent. Which stock is right is an open question (page 3).
- **Audit.** The latest opinions (County Executive, FY 2024/25; County Assembly, FY 2024/25) are qualified: the accounts are fair except for the matters the auditor lists. A qualified opinion is a statement about the accounts, not about any person.

Shares marked as our calculation are arithmetic by Takwimu Kenya on published figures (numerator and denominator from one document). Thresholds are facts about a ratio, not verdicts.

TRENDS, FY 2013/14 TO FY 2024/25

Spending and absorption

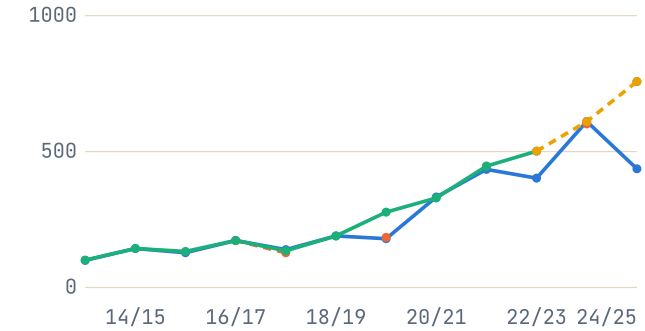


KSh billion. Approved budget Spent (dashed)

FY	Budget, KSh bn	Spent, KSh bn	Spent, %	Own revenue, KSh m	Pending bills, KSh m
2013/14	—	2.5	—	100	—
2014/15	5.89	4.17	71	143	—
2015/16	6.95	4.93	71	128	337
2016/17	7.07	5.63	80	173	278
2017/18	6.85	4.11	60	139	615
2018/19	8.44	5.7	68	190	446*
2019/20	—	—	—	179	—
2020/21	8.22	6.95	85	333	1,061*
2021/22	8.97	7.11	79	434	705*
2022/23	8.6	6.8	79	402†	873*
2023/24	9.76	7.63	78	611	304*
2024/25	10.94	7.75	71	437	—
2025/26	13.38	7.5	56	876	1,277

Controller of Budget reports. — means not published or not retrieved; gaps are never filled. Spent % is computed (spent ÷ budget). FY 2013/14 covers 16 months. FY 2019/20: Controller of Budget report not found. Pending bills: the closing stock printed in each year's own report; * another document gives a different stock for that date. † FY 2022/23 own revenue is ordinary revenue (402.23 m) without 105.81 m of appropriations-in-aid.

Own-source revenue as each publisher prints it

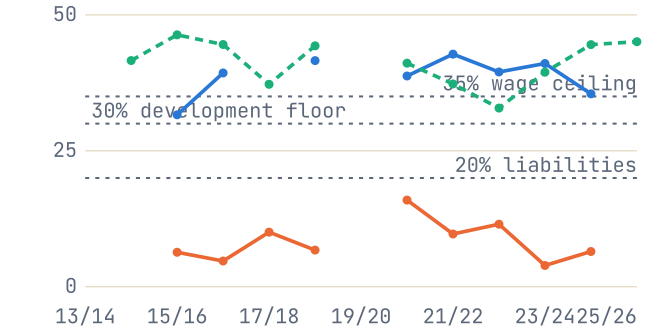


KSh million. Controller of Budget report
County Treasury review (dashed)
County Treasury table in an Auditor-General report
Auditor-General, audited Receiver of Revenue statement (dashed)

FY	Controller of Budget	County review	Treasury table, OAG report	OAG audited
2013/14	100	—	101	—
2014/15	143	—	143	—
2015/16	128	—	133	—
2016/17	173	173	173	—
2017/18	139	128	135	—
2018/19	190	190 / 174	190	—
2019/20	179	184	277	—
2020/21	333	—	329	—
2021/22	434	446	446	—
2022/23	402	—	501	502
2023/24	611	602	610 / 610	610
2024/25	437	—	758	758

County review: the County Treasury's Budget Review and Outlook Paper (not audited). Treasury table: County Treasury figures printed in the Auditor-General's Receiver of Revenue report, outside the audit opinion. OAG audited: the audited statement (cash; FY 2024/25 accrual is higher). Two figures in one cell are two printings. FY 2019/20 is conflict case osr-2019-20-audited-table.

Wage bill, development share and pending bills beside their limits



Per cent (our calculation). Wage bill, % of revenue
Development, % of budget (dashed) Pending bills, % of revenue

FY	Wage bill, % revenue	Development, % budget	Development, % spent	Pending, % revenue
2013/14	—	—	—	—
2014/15	—	41.6	35.3	—
2015/16	31.6	46.3	37.3	6.3
2016/17	39.3	44.6	35.2	4.7
2017/18	—	37.2	19	10
2018/19	41.6	44.3	20.7	6.7
2019/20	—	—	—	—
2020/21	38.8	41.1	32.4	15.9
2021/22	42.8	37.3	26.5	9.7
2022/23	39.5	32.9	22.4	11.5
2023/24	41.1	39.5	32.6	3.9
2024/25	35.5	44.5	35.6	6.5
2025/26	—	45.1	21.3	—

Limits: wage bill at most 35 per cent of total revenue (PFM (County Governments) Regulations 2015, reg. 25(1)(b)); at least 30 per cent of the budget for development over the medium term (PFM Act 2012, s. 107(2)(b)); the 20 per cent is the liabilities limit the Auditor-General applies (FY 2024/25 report). The law texts are not yet in our source library, so wording is as commonly cited. Pending: the stock in the county chapter of each report.

AUDIT OPINIONS

FY	Opinion	Conf.
2013/14	Disclaimer	4
2014/15	Adverse	3
2015/16	Qualified	3
2016/17	Adverse	2
2017/18	Qualified	2
2018/19	Qualified	2
2019/20	Qualified	3
2020/21	Qualified	4
2021/22	Adverse	3
2022/23	Qualified	4
2023/24	Qualified	4
2024/25	Qualified (County Executive)	3
2024/25	Qualified (County Assembly)	3

FY 2014/15 and 2015/16: Senate compilation of Auditor-General opinions, not the reports; FY 2014/15 may cover Executive and Assembly together. FY 2016/17 to 2018/19: reports not found. FY 2013/14 is the whole county government; later years the County Executive.

OPEN QUESTIONS

- 37 disagreements between reports are open in the conflict register; none has been reviewed by a specialist.
- Pending bills at 30 June 2024: KSh 1,120 m (FY 2024/25 report, opening stock) against KSh 303.91 m (FY 2023/24 report). The headline and the table use each year's own report (303.91 m for FY 2023/24).
- Own revenue FY 2023/24: KSh 610.74 m against KSh 427.95 m in the next report.
- Own revenue FY 2019/20: KSh 179.43 m (Controller of Budget FY 2020/21 report), against KSh 184.25 m (Siaya County Budget Review and Outlook Paper FY 2019/20), against KSh 277.19 m (Auditor-General, Receiver of Revenue statements FY 2024/25, Table 1 row 7). Nothing printed explains the gap.
- Pending bills at 30 June 2021: KSh 1,060.92 m against KSh 602.08 m. Read the ten-year rise as a direction, not exact steps.
- Why does the Controller of Budget's own revenue for FY 2024/25 (KSh 436.68 m) sit so far below the audited cash receipts? The basis explains much of it; a reviewer has not yet confirmed the rest.

DATA GAPS

62 gaps are recorded behind this brief: 4 in the ten-year series, 13 missing county or audit documents, and 45 calculations with no value (an input is missing or not comparable). Gaps are listed, never filled or estimated: takwimu.netlify.app/method/#known-gaps.

SOURCES AND HOW TO READ

- **Every figure** carries its source, period and unit here, and its page and confidence on the site. Confidence (1 to 5) grades source quality and extraction, not the chance a figure is right. Many figures were read from scanned PDFs.
- **Conflicting figures** are shown side by side, never averaged; the conflict register explains each case: takwimu.netlify.app/data/#conflicts.
- **Our calculations** (shares on page 2) use one document per ratio. Formulas and inputs: takwimu.netlify.app/counties/siaya/analysis/.
- **How to read our reports**, marks and review states: takwimu.netlify.app/reports/method/.

Sources. Controller of Budget, County Governments Budget Implementation Review Reports FY 2014/15 to FY 2024/25 (Parliament of Kenya library), latest: libraryir.parliament.go.ke/items/e8739aa8-b91b-42db-8402-3b3bd53ff410. Auditor-General reports on Siaya, latest: libraryir.parliament.go.ke/items/a8d4bb86-fc16-43f1-b109-97514df5e868; Receiver of Revenue reports FY 2023/24 and FY 2024/25. County Treasury Budget Review and Outlook Papers and programme-based budgets (KIPPRA repository). Full list, checksums and the conflict register: takwimu.netlify.app/data/ and takwimu.netlify.app/counties/siaya/sources/.

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