COUNTY GOVERNMENT OF SIAYA

DEPARTMENT OF FINANCE AND ECONOMIC PLANNING

ANNUAL OWN SOURCE REVENUE PERFORMANCE REVIEW

FINANCIAL YEAR 2025/2026

REVENUE PERFORMANCE REPORT

Revenue analysis | Performance assessment | Management actions

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01 Executive summary

The FY 2025/2026 revenue performance schedule records a total annual target of KSh 3,114,920,823 against actual revenue of KSh 857,826,210.15, representing overall performance of 27.54%. The resulting collection gap is KSh 2,257,094,612.85. This analysis replaces the earlier report figures with those in the supplied Excel workbook.

ANNUAL TARGET	ACTUAL REVENUE	OVERALL ACHIEVEMENT
KSh 3.115bn	**KSh 857.83m**	**27.54%**

Ordinary Own Source Revenue (OSR) realized KSh 272,137,455.95 against KSh 2,036,235,308 (13.36%). Facility Improvement Financing (FIF), comprising the workbook entries for NHIF/Capitation and Hospital Revenue (F.I.F), realized KSh 585,688,754.20 against KSh 1,078,685,515 (54.30%).

02 Consolidated performance

Category	Target (KSh)	Actual (KSh)	Performance
Ordinary OSR	2,036,235,308	272,137,455.95	13.36%
Facility Improvement Financing	1,078,685,515	585,688,754.20	54.30%
GRAND TOTAL	**3,114,920,823**	**857,826,210.15**	**27.54%**

Performance calculated as actual revenue divided by annual target. Figures may differ by a few cents due to source precision.

03 Key revenue performance findings

Above-target revenue stream

Advertisement Charges achieved 130.36% of target, recording KSh 15,056,858 against KSh 11,550,000. Management should establish whether this reflects sustainable collection improvements, one-off payments or target-setting issues.

High-value streams requiring intervention

Single Business Permits achieved 20.91%, Market Fees 11.47%, Kiosk/Stall Rent 2.03%, Tractor Hire Services 1.68%, Plot Rates 5.94% and Plot Rent 7.28%. These large-budget streams account for significant unrealized revenue potential.

Streams with no receipts

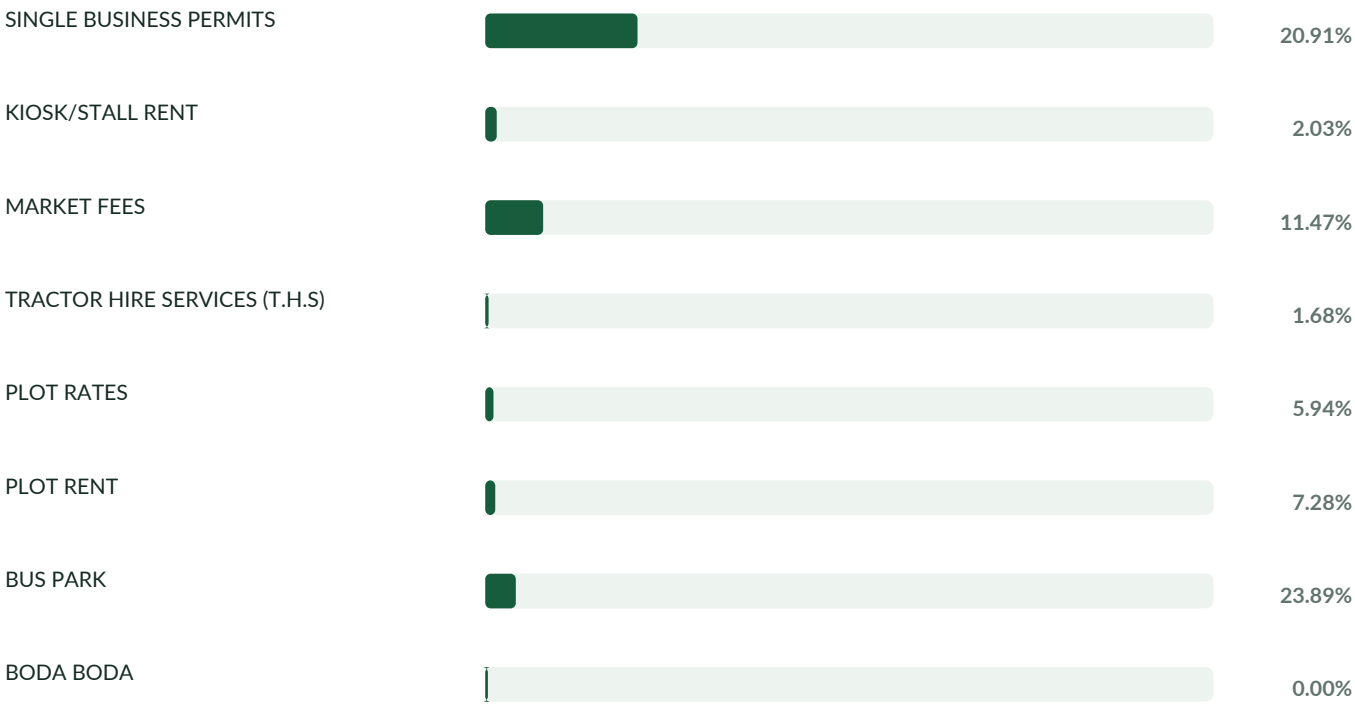
Boda Boda, Grader, Fire Inspection, County Hall Hire, Cilor, Site Fee, Private Estate Fee, School Fee and Linda Mama reported zero collections. Linda Mama also had a zero target and should be reviewed separately from targeted streams.

Collections recorded against zero targets

Sales of Seed, Sales of Fertilizer, Hospital Revenue (F.I.F), Public Health and Miscellaneous recorded positive actual revenue despite zero annual targets. Individual performance percentages are not applicable to these streams.

04 Largest targeted revenue streams

Actual collections shown against relative annual targets. Percent labels indicate achievement.



05 FIF performance and classification

NHIF/Capitation recorded KSh 454,352,637.19 against an annual target of KSh 1,078,685,515, equivalent to 42.12%. Hospital Revenue (F.I.F) contributed KSh 131,336,117.01 against a zero target. The combined FIF performance is 54.30%.

The workbook uses the label NHIF/Capitation, whereas the previous report used SHIF. The Directorate of Revenue and Health finance teams should confirm the correct revenue classification and treatment before approval.

06 Reconciliation and data quality matters

• Reconcile all stream targets and receipts with the approved revenue budget, accounting ledger, bank statements and digital collection channels.

• Confirm the classification of Hospital Revenue (F.I.F), NHIF/Capitation and Public Health, including their treatment in OSR and FIF subtotals.

• Review positive collections against zero targets and determine whether budget lines or revenue codes require correction.

• Validate zero-collection streams for activity, collectability, system mapping and possible omissions.

• The Excel schedule provides target, actual, variance and percentage columns, but does not separately identify cash receipts and accrual revenue. Do not infer an audited accounting basis from this schedule alone.

07 Recommended management actions

1. Complete a finance-led reconciliation and approve a corrected stream-level revenue schedule.

2. Assign collection recovery plans for business permits, market fees, kiosk/stall rents, tractor hire and land-related charges.

3. Review revenue targets and codes for streams with receipts but no approved target.

4. Investigate inactive and zero-receipt streams, documenting corrective measures and responsible officers.

5. Publish monthly and quarterly dashboards showing targets, actuals, variances, collection trends and action status.

6. Validate FIF figures jointly with the Health and Finance departments before official publication.

08 Conclusion

The updated schedule indicates overall revenue performance of 27.54% for FY 2025/2026. Priority should be given to validation of financial classifications, reconciliation of receipts and targeted action on the highest-value underperforming streams.

Appendix A | Detailed revenue schedule

Source: supplied Excel workbook. Values retain two decimal places where relevant. “n/a” denotes a zero annual target.

A1 Ordinary Own Source Revenue

Revenue stream	Target (KSh)	Actual (KSh)	Achievement
Single Business Permits	498,490,765	104,230,454.00	20.91%
Market Fees	345,678,098	39,642,907.00	11.47%
Boda Boda	47,869,098	0.00	0.00%
Weights & Measures	23,908,765	816,800.00	3.42%
Trade Income (Audit Fee)	12,768,543	23,100.00	0.18%
Advertisement Charges	11,550,000	15,056,858.00	130.36%
Liquor Licensing	23,100,000	7,330,967.00	31.74%
Bus Park	87,654,321	20,940,980.00	23.89%
Plan Approval (Engineers)	24,768,098	6,364,298.00	25.70%
Grader	10,626,000	0.00	0.00%
Fire Inspection	2,310,000	0.00	0.00%
Parking	45,786,908	13,550,175.00	29.59%
County Hall Hire	161,700	0.00	0.00%
Fish Cess	23,657,098	6,852,195.00	28.96%
Slaughter Fees	12,879,076	255,090.00	1.98%
Cilor	23,100,000	0.00	0.00%
Sugar Cess	41,897,098	2,057,779.55	4.91%
Agriculture Income (Fisherman Licence)	6,214,236	793,100.00	12.76%
Veterinary Services	5,076,497	3,677,850.00	72.45%
Cattle Auction	5,775,000	3,455,250.00	59.83%
Tractor Hire Services (T.H.S) Private Tractors	137,087,500	2,301,352.00	1.68%
Sales Of Seed	0	2,182,700.00	n/a
Sales Of Fertilizer	0	1,329,898.00	n/a
Plan Approval (Phyiscal Planning)	37,178,098	6,558,310.00	17.64%
Transfer Fee	3,003,000	1,586,074.00	52.82%

Revenue stream	Target (KSh)	Actual (KSh)	Achievement
Plot Rates	95,321,908	5,659,360.00	5.94%
Plot Rent	94,321,890	6,863,494.00	7.28%
Ground Rent	4,532,897	350,450.00	7.73%
House Rent	5,313,000	70,147.00	1.32%
Kiosk/Stall Rent	387,615,432	7,868,494.00	2.03%
Burial Fee & Synage	115,500	3,000.00	2.60%
Clearance Certificate	1,732,500	506,000.00	29.21%
Site Fee	1,504,965	0.00	0.00%
Survey Fee	1,732,500	624,200.00	36.03%
Private Estate Fee	150,150	0.00	0.00%
Public Health	0	5,129,304.00	n/a
Linda Mama	0	0.00	n/a
Nema (Noise Permit)	3,650,849	139,850.00	3.83%
Sand Cess/Quarry	7,004,005	10,000.00	0.14%
Misc.	0	5,899,019.40	n/a
School Fee	389,813	0.00	0.00%
Impounding Fee	2,310,000	8,000.00	0.35%
OSR SUBTOTAL	**2,036,235,308**	**272,137,455.95**	**13.36%**

A2 Facility Improvement Financing

Revenue stream	Target (KSh)	Actual (KSh)	Achievement
Hospital Revenue(F.I.F)	0	131,336,117.01	n/a
Nhif/Capitation	1,078,685,515	454,352,637.19	42.12%
FIF SUBTOTAL	**1,078,685,515**	**585,688,754.20**	**54.30%**

Consolidated	Target (KSh)	Actual (KSh)	Achievement
GRAND TOTAL	**3,114,920,823**	**857,826,210.15**	**27.54%**