



COUNTY GOVERNMENT OF
HOMA BAY

THE COUNTY TREASURY

COUNTY BUDGET IMPLEMENTATION REVIEW REPORT (CBIRR)

QUARTER I

FY 2023/2024

OCTOBER 2023



FOREWORD

The **Quarter one** of the FY 2023/24 Homa County Governments Budget Implementation Review Report (HCBIRR) provides key information regarding the performance of our budget and the fiscal framework of all the nineteen spending entities of the County Government of Homa Bay. Particularly, this report provides a detailed analysis of the county revenue performance: The Own Source Revenue, Appropriation-in-Aid, County Revenue Fund, Exchequer releases, grants, expenditures, budget absorption rate – all these measured against the approved budget estimates for the period. Besides, the report outlines the major challenges experienced in the course of implementation period and recommendations for addressing the identified impediments.

The legal basis for the preparation of this report is informed by the Public Finance Management Act, 2012; in particular, Sections 166 and 168 of the PFM Act which requires the CECM for Finance to prepare quarterly reports of the financial year and submit the reports to the institutional offices (the County Assembly, Controller of Budget, National Treasury, Commission on Revenue Allocation) as guided by the law. Importantly, this report has complied with Section 166 (1-4) of the PFM Act, in content, timelines, and other statutory requirements. As guided by Sec. 166 (4c) of the PFM Act, the contents of this report have been made available on various platforms including the county website, where the public and interested groups can easily access it.

This **Quarter one** report provides essential information that shall be helpful to the County Executive and the Legislative arms of the County Government of Homa Bay, as well as the general public, as part of our commitment to running an accountable and transparent government in accordance with the tenets of the Constitution of Kenya and the County Governments Act. Besides creating public awareness on matters budget execution, it details information for improving management of public resources under the stewardship of County Government of Homa Bay.

Therefore, as the Accounting Officer for this government, I call upon the public, stakeholders, our development partners, and all interested groups to objectively and constructively interrogate this report on how the County Government of Homa Bay has utilized public funds received from various sources, purposely to optimize by maximizing value for money for every shilling.

Kind Regards



SOLOMON GBIERO
CECM – Finance and Economic Planning
County Government of Homa Bay

ACKNOWLEDGEMENT

The preparation of the Homa Bay County Annual Budget Implementation Review Report for FY 2023/24 has been made possible by the collective and team efforts by our dedicated staff from the department of Finance and Economic Planning. I extend my deepest gratitude to everyone who contributed to this important process.

First and foremost, I would like to express my profound appreciation to H.E. Governor Gladys Nyasuna Wanga, EGH and the Deputy Governor, H.E. Joseph Oyugi Magwanga for their visionary and transformational leadership and unwavering support. Special thanks to Solomon Obiero, the CECM for Finance and Economic Planning for lead the processed from the front. His exceptional leadership, strategic insight, and dedication have been instrumental in the development of this document.

Also, I acknowledge the contributions of other CEC Members, Chief Officers, Municipal Managers, and the Members of the County Assembly. Your valuable inputs, collaboration, and commitment have been essential in finalizing this document, through our shared goals and aspirations.

Lastly, I am deeply grateful to the Director of Economic Planning and Budget, Head of Accounts, and their technical teams, for their exemplary work and commitment to deliver the report. Their dedication has been pivotal in developing this report, which gives a reflection of our fiscal framework as a government.



MR. ALPHONCE WERAH,

CHIEF OFFICER - FINANCE AND ECONOMIC PLANNING

COUNTY GOVERNMENT OF HOMA BAY



Table of Contents

FOREWORD	i
ACKNOWLEDGEMENT	ii
Overview of FY 2023/24 Budget	1
Revenue Performance	1
Table 1: Homa Bay County, Revenue Performance in FY2023/24	1
Figure 1: Top Streams of Own Source Revenue in the First Quarter of FY 2023/24(in Kshs)	2
Exchequer Issues	2
Borrowing by the County	3
County Expenditure Review	3
Settlement of Pending Bills	3
Expenditure by Economic Classification	3
Table 2: Summary of Budget and Expenditure by Economic Classification	3
Expenditure on Employees' Compensation	4
County Emergency Fund and County-Established Funds	4
Table 3: Performance of County Established Funds in the First Quarter of FY 2023/24	4
Expenditure on Operations and Maintenance	5
Figure 2: Homa Bay County, Operations and Maintenance Expenditure by Major Categories	5
Development Expenditure	5
Budget Performance by Department	5
Table 4: Homa Bay County, Budget Allocation and Absorption Rate by Department	5
Budget Execution by Programmes and Sub-Programmes	7
Table 5: Homa Bay County, Budget Execution by Programmes and Sub-Programmes	7



Overview of FY 2023/24 Budget

The County's approved budget estimates for the FY2023/24 was Kshs.11.59 billion, comprising of Kshs.3.97 billion (34.2 per cent) and Kshs.7.62 billion (65.8 per cent) allocated for development and recurrent programmes, respectively. The approved budget estimates represented an increase of 15.0 per cent compared to the previous financial year when the approved budget was Kshs.10.08 billion and comprised Kshs.3.10 billion towards development expenditure and Kshs.6.98 billion for recurrent expenditure.

To finance the budget, the County expected to receive Kshs.8.13 billion (71.0 per cent) as the equitable share of revenue raised nationally, Kshs.948.93 million (8.3 per cent) as conditional grants, raise Kshs.1.88 billion (16.5 per cent) in the form of Appropriation in Aid (AIA)/Facility Improvement Fund (FIF), and generate Kshs.490.90 million (4.3 per cent) as own-source revenue. A breakdown of the conditional grants is provided in Table 3.45.

Revenue Performance

In the first three months of FY 2023/24, the County received Kshs.1.34 billion as the equitable share of the revenue raised nationally, Kshs.235.36 million as Appropriation in Aid (AIA)/Facility Improvement Fund (FIF) and generate Kshs.56.20 million as ordinary own source revenue. The total funds available for budget implementation during the period amounted to Kshs.1.63 billion.

Table 1: Homa Bay County, Revenue Performance in FY2023/24

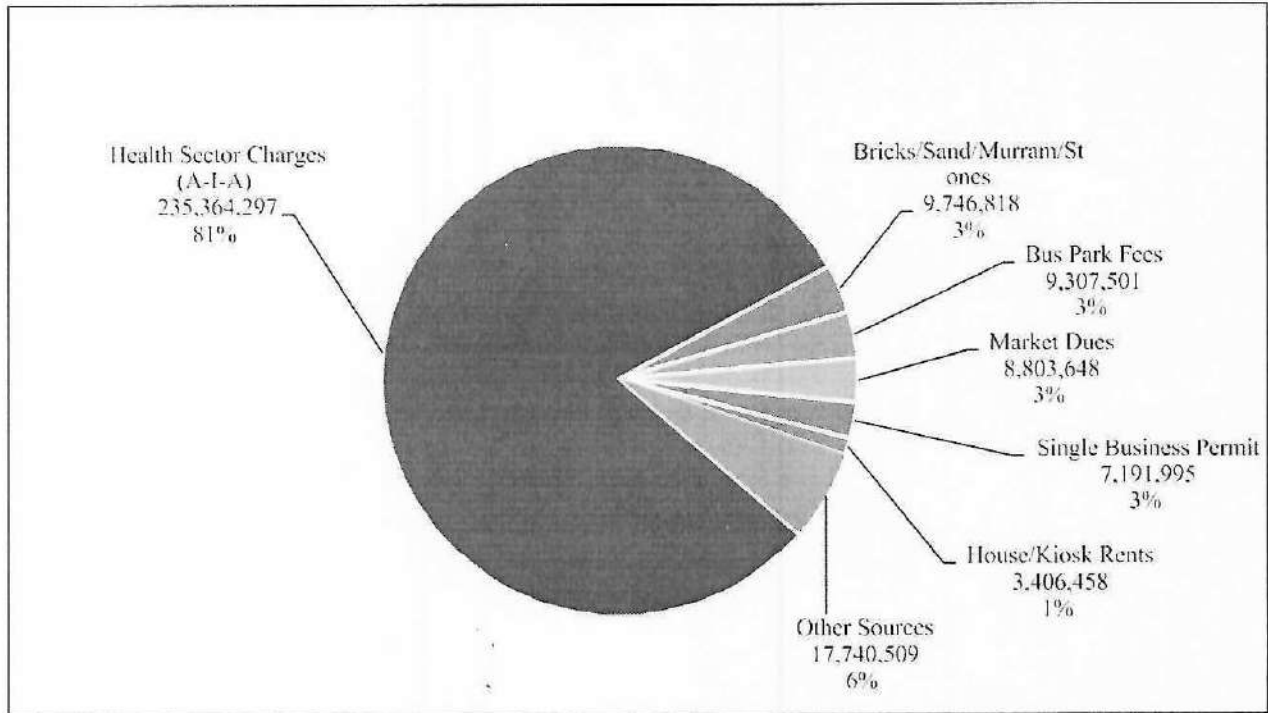
S/No.	Revenue Category	Annual Budget Allocation (Kshs)	Actual Receipts (Kshs.)	Actual Receipts as Percentage of Annual Budget Allocation (%)
A.	Equitable Share of Revenue Raised Nationally	8,128,387,250	1,341,183,896	16.5
Sub Total		8,128,387,250	1,341,183,896	16.5
B	Conditional Grants			
1	National Agriculture and Rural Inclusive Growth Project (NARIG)	110,477,185	-	-
2	National Value Chain Development Project	250,000,000	-	-
3	Agricultural Sector Development Support Programme (ASDSP)	10,009,580	-	-
4	Leasing of medical equipment	124,720,000	-	-
5	DANIDA	23,726,765	-	-
6	Nutrition International	20,000,000	-	-
7	Financing Locally-Led Climate Actions Programme	200,000,000	-	-
Sub-Total		948,933,530	-	-
C	Other Sources of Revenue			
1	Own Source Revenue	490,895,690.00	56,196,929.00	11.4
2	Unspent balance from FY 2022/23	-	-	-
3	Appropriation in Aid (A-I-A)/Facility Improvement Fund (F.I.F)	1,888,053,228	235,364,297	12.5
Sub-Total		2,378,948,918	291,561,226	12.3
Grand Total		11,456,269,698	1,632,745,122	14.3

Source: Homa Bay County Treasury FY2023



During the reporting period, the County generated a total of Kshs.291.56 million from its own sources of revenue, inclusive of the Health Sector Appropriation in Aid (AIA)/Facility Improvement Fund (FIF). This amount Kshs.51.44 million was realized in a similar period in FY 2022/23. The amount comprises Kshs.235.36 million as Health Sector Appropriation in Aid (AIA) and Kshs.56.20 million from other streams of own sources of revenue. The AIA was 12.5 per cent of the AIA annual target, while the own source revenue was 11.4 per cent of its annual target.

Figure 1: Top Streams of Own Source Revenue in the First Quarter of FY 2023/24(in Kshs)



The Health Sector Appropriation in Aid (AIA)/Facility Improvement Fund (FIF) amounted to Kshs.235.36 million, representing 81 per cent of the overall OSR in FY 2023/24. The highest ordinary revenue stream of Kshs.9.75 million was from bricks/sand/marram/stones harvesting, contributing 3.3 per cent of the total OSR receipts during the reporting period.

Exchequer Issues

The Controller of Budget authorized withdrawals of Kshs.1.25 billion entirely for recurrent programmes from the CRF account during the reporting period. Analysis of the recurrent exchequers released in FY 2023/24 indicates that Kshs.888.68 million was released towards Employee Compensation, and Kshs.356.36 million was for Operations and Maintenance expenditure.

The available cash balance in the County Revenue Fund Account at the end of the first Quarter of FY 2023/24 was Kshs.301.66 million.



Borrowing by the County

The County has an agreement with Kenya Commercial Bank Limited for advance payroll processing for County Executive staff, whereby the bank pays salaries for the staff every month at an interest of 0.5 per cent and excise duty of 20 per cent. The outstanding payroll management overdraft facility as of 30th September 2023 amounted to Kshs.404.15 million.

County Expenditure Review

The County spent Kshs.1.25 billion on recurrent programmes in the reporting period. The expenditure represented 100 per cent of the total funds released by the Controller of Budget. Expenditure on recurrent activities represented 16.4 per cent of the annual recurrent expenditure budget estimates.

Settlement of Pending Bills

At the beginning of FY 2023/24, the County reported a stock of pending bills amounting to Kshs.1.01 billion, comprising Kshs.117.87 million for recurrent expenditure and Kshs.896.84 million for development activities. The County Executive, as well as the County Assembly, did not settle any pending bills during the reporting period.

Expenditure by Economic Classification

Analysis of expenditure by economic classification indicates that the County Executive spent Kshs.811.46 million on employee compensation and Kshs.256.05 million on operations and maintenance. Similarly, the County Assembly spent Kshs.77.22 million on employee compensation and Kshs.102.78 million on operations and maintenance.

Table 2: Summary of Budget and Expenditure by Economic Classification

Expenditure Classification	Budget (Kshs.)		Expenditure (Kshs.)		Absorption (%)	
	County Executive	County Assembly	County Executive	County Assembly	County Executive	County Assembly
Total Recurrent Expenditure	6,568,174,808	1,053,468,687	1,067,512,527	180,000,000	16.3	17.1
Compensation to Employees	4,790,280,025	465,579,343	811,461,435	77,217,917	16.9	16.6
Operations and Maintenance	1,777,894,783	587,889,344	256,051,092	102,782,083	14.4	17.5
Development Expenditure	3,843,945,707	122,283,800	-	-	-	-
Total	10,412,120,515	1,175,752,487	1,067,512,527	180,000,000	10.3	15.3

Source: Homa Bay County Treasury FY2023



Expenditure on Employees' Compensation

In the first three months of FY2023/24, expenditure on employee compensation was Kshs.888.68 million, or 54.4 per cent of the available revenue for the reporting period of Kshs.1.63 billion. This expenditure represented an increase of 54.2 per cent from Kshs.576.45 million reported in the first quarter of FY 2022/23. The increase in PE expenditure in the reporting period, as compared to a similar period in FY 2022/23, is attributable to the employment of additional County revenue enforcement officers and other staff cadres. The wage bill included Kshs.386.33 million paid to health sector employees, translating to 43.5 per cent of the total wage bill.

Further analysis indicates that PE costs amounting to Kshs.647.83 million were processed through the Integrated Personnel and Payroll Database (IPPD) system, while Kshs.240.85 million was processed through manual payrolls. The manual payrolls accounted for 27.1 per cent of the total PE cost.

The County Assembly spent Kshs.9.56 million on committee sitting allowances for the 54 MCAs and the Speaker against the annual budget allocation of Kshs.56.66 million. The average monthly sitting allowance was Kshs.59,014 per MCA. The County Assembly has established 22 Committees.

County Emergency Fund and County-Established Funds

Section 110 of the PFM Act 2012, establishes the Emergency Fund, while Section 116 of the PFM Act 2012 allows County governments to establish other public funds with approval from the County Executive Committee and the County Assembly.

The County allocated Kshs.631.65 million to county-established funds in FY 2023/24, constituting 4.9 per cent of the County's overall budget. Table 3.47 summarises each established Fund's budget allocation and performance during the reporting period.

Table 3: Performance of County Established Funds in the First Quarter of FY 2023/24

S/No.	Name of the Fund	Approved Budget Allocation in FY 2023/24 (Kshs.)	Exchequer Issues FY2023/24 (Kshs.)	Submission of Financial Statements as of 30 th September 2023 (Yes/No.)
County Executive Established Funds				
1.	Homa Bay County Bursary Fund	430,000,000	-	YES
2.	Homa Bay Emergency Fund	20,000,000	-	YES
3.	Homa Bay County Car Loan and Mortgage Scheme Fund	80,000,000	-	NO
4.	Homa Bay County Alcoholic Drinks Control Fund	-	-	-
County Assembly Established Funds				
1.	MCA's Car and loan and Mortgage	101,651,682	-	No
Total		631,651,682		

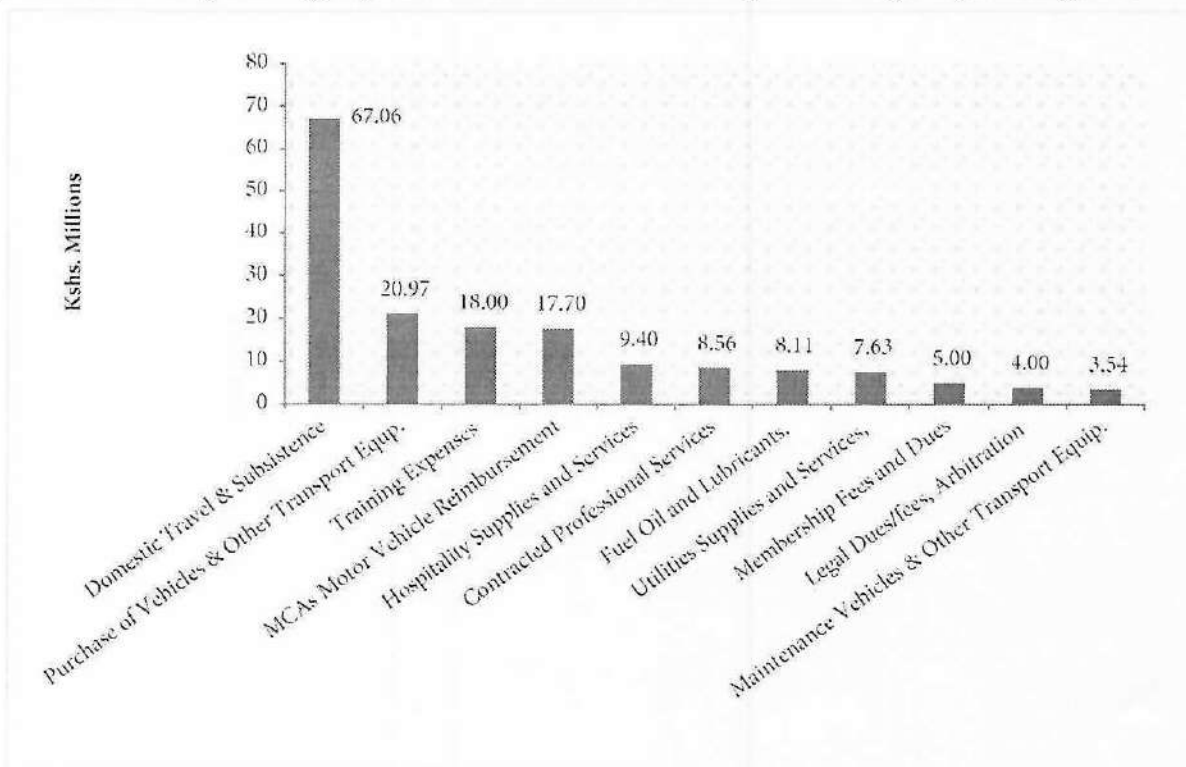
Source: Homa Bay County Treasury & FY2023



Expenditure on Operations and Maintenance

During the period, expenditure on domestic travel amounted to Kshs.67.06 million and comprised Kshs.23.72 million spent by the County Assembly and Kshs.43.34 million by the County Executive.

Figure 2: Homa Bay County, Operations and Maintenance Expenditure by Major Categories



Development Expenditure

The County did not report any expenditure on development activities during the reporting period.

Budget Performance by Department

Table 4: Homa Bay County, Budget Allocation and Absorption Rate by Department

Department	Budget Allocation (Kshs. Million)		Exchequer Issues (Kshs. Million)		Expenditure (Kshs. Million)		Expenditure to Exchequer Issues (%)		Absorption rate (%)	
	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev
Finance, Economic Planning and Service Delivery	695.41	49.23	125.73	-	125.73	-	100.0	-	18.1	-
County Public Service Board	92.03	4.00	10.00	-	10.00	-	100.0	-	10.9	-
County Assembly Service Board	1,053.47	122.28	180.00	-	180.00	-	100.0	-	17.1	-
Homa Bay Municipal Board	28.81	19.25	9.20	-	9.11	-	99.0	-	31.6	-



Department	Budget Allocation (Kshs. Million)		Exchequer Issues (Kshs. Million)		Expenditure (Kshs. Million)		Expenditure to Exchequer Issues (%)		Absorption rate (%)	
	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev
Office of the Deputy Governor and Department of Agriculture and Livestock	218.13	473.47	37.50	-	37.50	-	100.0	-	17.2	-
Gender Equality and Inclusivity, Youth Sports, Talent Development, Cultural Heritage and Social Services	152.82	76.47	20.81	-	20.78	-	99.9	-	13.6	-
Roads, Transport and Public Works	163.38	955.03	26.37	-	26.36	-	100.0	-	16.1	-
Blue Economy, Fisheries, Mining and Digital Economy	96.29	103.95	20.00	-	20.00	-	100.0	-	20.8	-
Education and Human Capital	1,218.29	263.59	132.84	-	132.82	-	100.0	-	10.9	-
Public Health and Medical Services	2,531.82	604.90	468.14	-	468.04	-	100.0	-	18.5	-
Lands, Housing, Urban Development and Physical Planning	53.09	261.86	10.00	-	9.92	-	99.2	-	18.7	-
Trade, Industry, Tourism Cooperatives and Enterprise Development	166.45	388.82	35.17	-	35.12	-	99.9	-	21.1	-
Water, Irrigation, Environment and Energy and Climate Change	274.48	470.48	33.50	-	33.45	-	99.9	-	12.2	-
Department of Governance, Administration, Communication and Devolution	373.03	32.00	29.27	-	29.26	-	100.0	-	7.8	-
Executive Office of the Governor	463.90	100.00	109.51	-	109.42	-	99.9	-	23.6	-



Kendu Bay Municipality	10.06	10.00	-	-	-	-	-	-	-
Mbita Municipality	10.06	10.00	-	-	-	-	-	-	-
Ndhiwa Municipality	10.06	10.00	-	-	-	-	-	-	-
Total	7,621.64	3,966.23	1,248.04	-	1,247.51	-	100.0	-	16.4

Source: Homa Bay County Treasury 2023

Analysis of expenditure by department shows that the Homa Bay Municipal Board, the Executive Office of the Governor, Trade, Industry, Tourism Cooperatives and Enterprise Development and Blue Economy, Fisheries and Mining had the highest percentage of recurrent expenditure to the recurrent budget estimates at 31.6 per cent, 23.6 per cent, 21.1 per cent and 20.8 per cent respectively while the Kendu Bay, the Mbita and the Ndhiwa Municipalities did not report any expenditure.

Budget Execution by Programmes and Sub-Programmes

Table 5: Homa Bay County, Budget Execution by Programmes and Sub-Programmes

Programme	Sub-Programme	Approved Estimates (Kshs)	Actual Expenditure as of 30th September 2023 (Kshs)	Variance (Kshs)	Absorption rate (%)
Department of Finance and Economic Planning					
General administration and support services	Staff Remuneration and Welfare Support Services	498,293,113	91,608,110	406,685,003	18.4
	General Logistics, Coordination and Asset Management Services	56,529,916	29,489,662	27,040,254	52.2
	Sub total	554,823,029	121,097,772	433,725,257	21.8
Planning, budgeting and development coordination services	Economic planning and development services	26,781,800	-	26,781,800	-
	Resource allocation services	14,033,400	-	14,033,400	-
	Public Participation Facilitation services	9,499,000	2,000,000	7,499,000	21.1
	Sub total	50,314,200	2,000,000	48,314,200	4.0
Resource mobilization services	External Resources Mobilization Services	8,640,000	-	8,640,000	-
	Internal Revenue Generation Services	43,272,200	2,630,500	40,641,700	6.1
	Sub total	51,912,200	2,630,500	49,281,700	5.1
Financial Management services	Accounting and Financial Reporting Services	23,869,228	-	23,869,228	-
	Supply Chain Management	31,725,767	-	31,725,767	-
	Audit and Advisory Services	12,000,000	-	12,000,000	-



	Emergency Management Services	20,000,000	-	20,000,000	-
	Sub total	87,594,995	0	87,594,995	-
	Grand total	744,644,424	125,728,272	618,916,152	16.9

County Public Service Board

Policy, Planning and Administration Services	Policy and Planning Services	3,470,000	636,600	2,833,400	18.3
	Administrative Support Services	81,513,555	9,363,400	72,150,155	11.5
	Facility Improvement & Capacity Strengthening Services	4,000,000	-	4,000,000	-
	Sub total	88,983,555	10,000,000	78,983,555	11.2

Programme	Sub- Programme	Approved Estimates (Kshs)	Actual Expenditure as of 30th September 2023 (Kshs)	Variance (Kshs)	Absorption rate (%)
Personnel Sourcing and Management Services	Recruitment, Selection and Deployment Services	2,080,000	-	2,080,000	-
	Human Resource Advisory Services	1,760,000	-	1,760,000	-
	Establishment and abolishment of Offices	200,000	-	200,000	-
	National Performance Management Systems	320,000	-	320,000	-
	Capacity Development Services	2,690,000	-	2,690,000	-
	Sub total	7,050,000	-	7,050,000	-
	Grand total	96,033,555	10,000,000	86,033,555	10.4

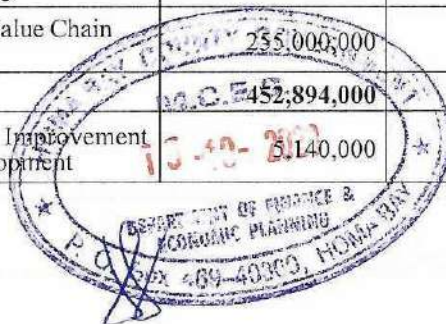
County Assembly Service Board

Legislative Services	Member's welfare Support services	229,743,208	42,011,972	187,731,236	18.3
	Legislative development and approval services	226,159,342	13,000,000	213,159,342	5.7
	Sub total	455,902,550	55,011,972	400,890,578	12.1
Oversight and Control Services	Capacity building services	7,000,000	-	7,000,000	-
	Report writing services	22,000,000	9,565,600	12,434,400	43.5
	Public participation and education services	11,000,000	4,816,000	6,184,000	43.8
	Sub total	40,000,000	14,381,600	25,618,400	36.0
Ward Representation Services	Staff welfare support services	59,712,348	7,130,924	52,581,424	11.9
	Ward operations and maintenance	17,284,320	2,949,264	14,335,056	17.1
	Sub total	76,996,668	10,080,188	66,916,480	13.1
Policy, Planning and Administrative	Administrative support services	286,775,469	49,122,479	237,652,990	17.1
	Financial Management Services	193,794,000	51,403,761	142,390,239	26.5



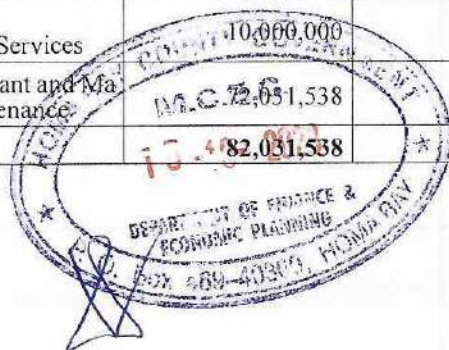
Support Services	Assembly Infrastructure Development Services	122,283,800	-	122,283,800	-
	Sub total	567,853,269	100,526,240	502,327,029	16.7
	Grand total	1,175,752,487	180,000,000	995,752,487	15.3
Homa Bay Municipal Board					
Policy, Planning, General Administration and Support Services	Financial Management Services	5,863,721	277,380	5,586,341	-
	Administration and Support Services	22,945,272	8,836,600	14,108,672	38.5
	Sub total	28,808,993	9,113,980	19,695,013	31.6
Urban development services	Land Use Planning and Management	-	-	-	-
	Neighbourhood Planning and Development Services	8,250,000	-	8,250,000	-
	Environmental Management Services	11,000,000	-	11,000,000	-
	Sub total	19,250,000	-	19,250,000.0	-
Grand total	8,058,993	9,113,980	8,945,013	19.0	

Programme	Sub- Programme	Approved Estimates (Kshs)	Actual Expenditure as of 30th September 2023 (Kshs)	Variance (Kshs)	Absorption rate (%)
Office of The Deputy Governor and Department of Agriculture, Livestock, Fisheries and Food Security					
Policy Planning, General Administration and Support Services	Policy and Planning Services	4,105,600	2500000	1,605,600	-
	General Administration and Support Services	214,027,568	35,000,000	179,027,568	16.4
	Sub total	218,133,168	37,500,000	180,633,168	17.2
Crop, Land and Agribusiness Development Services	Crop Development Services	10,500,000	0	10,500,000	-
	Sub Sector Infrastructure Development Services	13,257,234	0	13,257,234	-
	Farm Input Access Services	43,000,000	0	43,000,000	-
	National Agriculture Rural Inclusive Growth	120,477,186	-	120,477,186	-
	Agriculture Sector Development Support Programme	10,659,580	-	10,659,580	-
	National Value Chain Project	255,000,000	-	255,000,000	-
	Sub total	452,894,000	-	452,894,000	-
	Livestock Improvement and Development	5,140,000	-	5,140,000	-



Livestock Development Programme	Livestock Infrastructure Development Services	5,000,000	-	5,000,000	-
	Livestock Health and Dis- ease Management	10,432,625	-	10,432,625	-
	Sub total	20,572,625	-	20,572,625	-
	Grand total	691,599,793	37,500,000	654,099,793	5.4
Department of Gender Equality and Inclusivity Youth, Sports, Talent Development, Cultural Heritage and Social Services					
Policy, Planning and General Administration services	General Administration and Support Services	83,952,751	20,182,925	63,769,826	24.0
	Policy and Planning Services	21,772,768	600,000	21,172,768	2.8
	Sub total	105,725,519	20,782,925	84,942,594	19.7
Cultural and Creative Sector Development Services	Creative Economy Development Services	4,084,049	-	4,084,049	-
	Cultural Development and Promotion Services	9,684,288	-	9,684,288	-
	Sub total	13,768,337	-	13,768,337	-
Social Development and Empowerment Services	Gender and Women Empowerment	7,404,418	-	7,404,418	-
	Youth Empowerment	5,432,000	-	5,432,000	-
	Disability Mainstreaming Services	8,573,000	-	8,573,000	-
	Sub total	21,409,418	-	21,409,418	-

Programme	Sub- Programme	Approved Estimates (Kshs)	Actual Expenditure as of 30th September 2023 (Kshs)	Variance (Kshs)	Absorption rate (%)
Management and Development of Sports and Sports Facilities	Sports Infrastructure Development Services	66,580,218	-	66,580,218	-
	Sports Management and Talent Development	21,816,250	-	21,816,250	-
	Sub total	88,396,468	-	88,396,468	0.0
	Grand total	229,299,742	20,782,925	208,516,817	9.1
Department of Roads, Transport and Public Works and Infrastructure					
General Administration, Planning and Support Services	Human Resource and Support Services	161,114,540	26,000,000	135,114,540	16.1
	Roads and Transport Services Operations	2,263,323	357,160	1,906,163	15.8
	Sub total	163,377,863	26,357,160	137,020,703	16.1
Public works and maintenance services	Infrastructure Development Services	10,000,000	-	10,000,000	-
	Purchase of Plant and Machinery maintenance	72,031,538	-	72,031,538	-
	Sub total	82,031,538	-	82,031,538	-



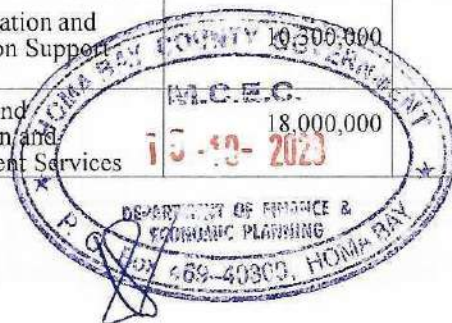
Road Development and Maintenance Services	Opening Grading and Gravelling	400,000,000	-	400,000,000	-
	Road Maintenance	472,000,000	-	472,000,000	-
	Water Transport	1,000,000	-	1,000,000	-
	Sub total	873,000,000	-	873,000,000	-
Transport Services	construction of Bus Park	0	-	0	-
	Sub total	0	-	0	-
	Grand total	1,118,409,401	26,357,160	1,092,052,241	2.4
Department of Blue Economy, Fisheries Mining and Digital Economy					
Blue Economy and Fisheries Resources and Development Services	Capture Fisheries and Development	30,200,000	-	30,200,000	-
	Aquaculture Development	20,050,000	-	20,050,000	-
	Artisanal Mining Services	4,000,000	-	4,000,000	-
	Blue Economy Development Services	10,000,000	-	10,000,000	-
	Sub total	64,250,000	-	64,250,000	-
ICT And Digital Economy Development Services	ICT Infrastructure Development	37,000,000	-	37,000,000	-
	Digital Literacy and Skill Development Services	7,700,000	-	7,700,000	-
	Sub total	44,700,000	-	44,700,000	-
General Administration, Planning and Support Services	Policy Development	4,335,000	-	4,335,000	-
	Personnel Remuneration and Welfare Services	76,286,892	20,000,000	56,286,892	26.2
	Administrative Support Services	10,665,000	-	10,665,000	-
	Sub total	91,286,892	20,000,000	71,286,892	21.9
	Grand total	200,236,892	20,000,000	180,236,892	10.0

Programme	Sub- Programme	Approved Estimates (Kshs)	Actual Expenditure as of 30th September 2023 (Kshs)	Variance (Kshs)	Absorption rate (%)
Department of Education, Human Capital Development and Vocational Training					
General Administration and Quality Assurance Service	General administration Services	769,389,789	132,000,000	637,389,789	17.2
	Quality Assurance Services	18,903,800	818,900	18,084,900	4.3
	Sub total	788,293,589	132,818,900	655,474,689	16.8
EYE and Vocational Training Services	EYE Services	243,000,000	-	243,000,000	-
	Sub total	243,000,000	-	243,000,000	-
ICT Services	Vocational Training Services	20,590,000	-	20,590,000	-
	Education Services	430,000,000	-	430,000,000	-
	Sub total	450,590,000	-	450,590,000	-



	Grand total	1,481,883,589	132,818,900	1,349,064,689	9.0
Department of Public Health and Medical Services					
Policy planning and administrative support service	Policy, Planning and Monitoring Services	11,513,500	-	11,513,500	-
	Administrative Support Services	2,043,480,991	450,769,733	1,592,711,258	22.1
	Sub total	2,054,994,491	450,769,733	1,604,224,758	1.9
Preventive and promotive health services	Community health services	88,680,000	17,266,300	71,413,700	19.5
	Disease control services	52,081,702	-	52,081,702	-
	Facility infrastructure improvement services	226,215,063	-	226,215,063	-
	Sub total	366,976,765	17,266,300	349,710,465	4.7
Curative and rehabilitative health services	Routine medical health services	308,141,757	-	308,141,757	-
	Medical emergency response services	123,000,000	-	123,000,000	-
	Facility infrastructure improvement services	279,605,247	-	279,605,247	-
	Sub total	710,747,004	-	710,747,004	-
Research and development service	Research and surveillance services	2,000,000	-	2,000,000	-
	Capacity development services	2,000,000	-	2,000,000	-
	Sub total	4,000,000	-	4,000,000	-
	Grand total	3,136,718,260	468,036,033	2,668,682,227	14.9
Department of Lands, Housing, Urban Development and Physical Planning					
General Administration Services	General administrative support services	42,308,719	9,000,000	33,308,719	21.3
	Operation and Maintenance Services	7,735,343	919,200	6,816,143	11.9
	General Office Infrastructure	3,041,000	-	3,041,000	-
	Sub total	53,085,062	9,919,200	43,165,862	18.7

Programme	Sub- Programme	Approved Estimates (Kshs)	Actual Expenditure as of 30th September 2023 (Kshs)	Variance (Kshs)	Absorption rate (%)
Lands and Physical planning	County spatial planning	13,558,615		13,558,615	-
	Land Valuation and Registration Support Services	10,300,000		10,300,000	-
	County Land Acquisition and Management Services	18,000,000		18,000,000	-



	Sub total	41,858,615	-	41,858,615	-
Housing and Urban Development	Housing improvement services	5,000,000	-	5,000,000	-
	Settlements Upgrading Services	215,000,000	-	215,000,000	-
	Sub total	220,000,000	-	220,000,000	-
	Grand total	314,943,677	9,919,200	305,024,477	3.1
Department of Trade, Tourism, Industrialization, and Enterprise Development					
Planning and Administrative services	Administrative and Support Services	148,767,292	35,000,000	113,767,292	23.5
	Policy Development and Implementation Services	6,750,000	124,500	6,625,500	1.8
	Administrative Support Services	10,930,000	-	-	-
	Sub total	166,447,292	35,124,500	131,322,792	21.1
Trade, Cooperative and Entrepreneurship Development Service	Enterprise Development Services	25,340,500	-	25,340,500	-
	Cooperative Development and Promotion Services	47,382,200	-	47,382,200	-
	Trade Infrastructure Development Services	102,600,000	-	102,600,000	-
	Sub total	175,322,700	-	175,322,700	-
Tourism and Industrial Development Services	Value Chain Development Services	21,017,800	-	21,017,800	-
	Tourism Development	19,975,070	-	19,975,070	-
	Tourism Infrastructure Development	10,000,000	-	10,000,000	-
	Industrial Park Development	150,000,000	-	150,000,000	-
	Investments Promotion and Facilitation	12,500,000	-	12,500,000	-
	Sub total	213,492,870	-	213,492,870	-
	Grand total	555,262,862	35,124,500	520,138,362	6.3
Department of Water Sanitation, Irrigation, Environment, Energy and Climate Change					
General Administrative services	Administrative Support Services	268,482,343	30,900,000	237,582,343	11.5
	Policy and Planning Services	6,000,000	2,550,400	3,449,600	42.5
	Sub total	274,482,343	33,450,400	241,031,943	12.2
Water Supply and Management Services	Urban Water Supply Services	14,000,000	-	14,000,000	-
	Rural Water Supply Services	140,000,000	-	140,000,000	-
	Sub total	154,000,000	-	154,000,000	-



Programme	Sub- Programme	Approved Estimates (Kshs)	Actual Expenditure as of 30th September 2023 (Kshs)	Variance (Kshs)	Absorption rate (%)
Energy Services	Electrical Power Services	40,000,000	-	40,000,000	-
	Solar Power Services	797,001	-	797,001	-
	Low-Cost Energy Technological Promotional Services	-	-	-	-
	Sub total	40,797,001	-	40,797,001	-
Environmental Protection and Management Services	Pollution and Waste Management services	6,523,340	-	6,523,340	-
	Forestry Development Services	14,500,000	-	14,500,000	-
	Climate Change Mitigation, Adaptation and Resilience Building	254,662,003	-	254,662,003	-
	Sub total	275,685,343	-	275,685,343	-
	Grand Total	744,964,687	33,450,400	711,514,287	4.5
Governance and Administration, Communication and Devolution					
Public Service Administration support services	Human resource management and development services	268,506,000	20,765,206	247,740,794	7.7
	Planning and Monitoring Services	32,450,399	8,495,646	23,954,753	-
	Legal Services	-	-	-	-
	Sub total	300,956,399	29,260,852	271,695,547	9.7
Governance and coordination services	Executive management and liaison services	-	-	-	-
	Field coordination and administration services	-	-	-	-
	Sub total	-	-	-	-
Strategy and service delivery improvement services	Operationalization of Office of the GDSDMEU	16,863,000	-	16,863,000	-
	Communication and Information Services	23,602,565	-	23,602,565	-
	Compliance and management services	-	-	-	-
	Sub total	40,465,565	-	40,465,565	-
Communication and Public Engagement	Compliance and management services	24,710,000	-	24,710,000	-
	Special Projects Services	7,007,350	-	7,007,350	-
	Disaster Prevention and Management Services	31,894,383	-	31,894,383	-
	Sub total	63,611,733	-	63,611,733	-
	Field Administration and Coordination Services	-	-	-	-



Field Administration and Devolution Support Services	Devolution Support Services	-	-	-	-
	Disaster and Human Services	-	-	-	-
	Sub total	-	-	-	-
Grand total		405,033,697	29,260,852	375,772,845	7.2

Programme	Sub- Programme	Approved Estimates (Kshs)	Actual Expenditure as of 30th September 2023 (Kshs)	Variance (Kshs)	Absorption rate (%)
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Executive Office of the Governor

Public Service Administration support services	Human resource management and development services	303,769,866	83,500,000	220,269,866	27.5
	Planning and Monitoring Services	6,310,000	-	6,310,000	-
	Legal Services	20,000,000	-	20,000,000	-
	Sub total	330,079,866	83,500,000	246,579,866	25.3
Governance and coordination services	Executive management and liaison services	202,233,970	25,920,305	176,313,665	12.8
	Field coordination and administration services	11,585,135	-	11,585,135	-
	Sub total	213,819,105	25,920,305	187,898,800	12.1
Strategy and service delivery improvement services	Strategy and advisory services	9,734,000	-	9,734,000	-
	Efficiency monitoring services	10,266,000	-	10,266,000	-
	Compliance and management services	-	-	-	-
Sub total	20,000,000	-	20,000,000	-	
Grand total	563,898,971	109,420,305	454,478,666	19.4	

Kendu Bay Municipal Board

Policy, Planning, General Administration and Support Services	Policy and Planning Services	3,175,250	-	3,175,250	-
	Administration and Support Services	6,884,750	-	6,884,750	-
	Sub total	10,060,000	-	10,060,000	-
Public Works and Infrastructure Improvements Services	Transport Infrastructure Improvements	5,000,000	-	5,000,000	-
	Environmental Management Services	5,000,000	-	5,000,000	-
	Sub total	10,000,000	-	10,000,000.0	-
Grand total	20,060,000	-	20,060,000	-	

Mbita Municipal Board

Policy, Planning, General	Policy and Planning Services	3,175,250	-	3,175,250	-
	Administration and Support Services	6,884,750	-	6,884,750	-



Administration and Support Services	Sub total	10,060,000	-	10,060,000	-
Public Works and Infrastructure Improvements Services	Transport Infrastructure Improvements	5,000,000	-	5,000,000	-
	Environmental Management Services	5,000,000	-	5,000,000	-
	Sub total	10,000,000	-	10,000,000	-
	Grand total	20,060,000	-	20,060,000	-
Ndhiwa Municipal Board					
Policy, Planning, General Administration and Support Services	Policy and Planning Services	3,175,250	-	3,175,250	-
	Administration and Support Services	6,884,750	-	6,884,750	-
	Sub total	10,060,000	-	10,060,000	-
Public Works and Infrastructure Improvements Services	Transport Infrastructure Improvements	5,891,972	-	5,891,972	-
	Environmental Management Services	5,000,000	-	5,000,000	-
	Sub total	10,891,972	-	10,891,972	-
	Grand total	20,951,972	-	20,951,972	-
OYUGIS Municipal Board					
Policy, Planning, General Administration and Support Services	Policy and Planning Services	3,175,250	-	3,175,250	-
	Administration and Support Services	6,884,750	-	6,884,750	-
	Sub total	10,060,000	-	10,060,000	-
Public Works and Infrastructure Improvements Services	Transport Infrastructure Improvements	5,000,000	-	5,000,000	-
	Environmental Management Services	5,000,000	-	5,000,000	-
	Sub total	10,000,000	-	10,000,000	-
	Grand total	20,060,000	-	20,060,000	-
GRAND TOTAL		11,587,873,002	1,247,512,527	10,340,360,475	10.8

Source: Homa Bay County Treasury 2023

Sub-programmes with the highest levels of recurrent budget implementation based on absorption rates were: General Logistics, Coordination and Asset Management Services in the County Department of Finance and Economic Planning at 52.2 per cent; Public participation and education services and Report writing services in the County Assembly Service Board at 43.8 per cent and 43.5 per cent of budget allocation respectively and Policy and Planning Services in the Department of Water Sanitation, Irrigation, Environment, Energy And Climate Change at 42.5 per cent of budget allocation.

