



COUNTY GOVERNMENT OF  
HOMA BAY

THE COUNTY TREASURY

COUNTY BUDGET IMPLEMENTATION REVIEW REPORT (CBIRR)

QUARTER III

FY 2023/2024

APRIL 2024



**FOREWORD**

The Quarter III of the FY 2023/24 Homabay 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 Homabay. 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 III report provides essential information that shall be helpful to the County Executive and the Legislative arms of the County Government of Homabay, 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 Homabay.

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 Homabay has utilized public funds received from various sources, purposely to optimize by maximizing value for money for every shilling.

Kind Regards,



**SOLOMON OBIERO,**  
CECM – Finance and Economic Planning  
County Government of Homabay





## 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**



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## 1.1 Overview of FY 2023/24 Budget

The County's approved supplementary budget estimates for the FY 2023/24 is Kshs.11.70 billion, comprising of Kshs.3.98 billion (34.0 percent) and Kshs.7.72 billion (66.0 percent) allocation for development and recurrent programmes respectively. The approved budget estimates represented an increase of 16.1 per cent compared to the previous financial year when the approved budget was Kshs.10.08 billion and comprised of Kshs.3.10 billion towards development expenditure and Kshs.6.98 billion for recurrent expenditure.

To finance the budget, the County expects to receive Kshs.8.13 billion (69.5 percent) as the equitable share of revenue raised nationally, Kshs.916.27 million (7.8 percent) as additional allocations/conditional grants, Kshs.131.60 million (1.1 percent) as share of equalization funds, a cash balance of Kshs.142.87 million (1.2 percent) from FY 2022/23, and generated Kshs.2.38 billion (20.3 percent) as gross own source revenue. The own source revenue includes Kshs.1.88 billion as Appropriation in Aid (A.I.A)/Facility Improvement Fund (F.I.F), and Kshs.490.90 million as ordinary own-source revenue. Breakdown of the additional allocations/conditional grants is provided in Table 1

### 1.1.1 Revenue Performance

In the first nine months of FY 2023/24, the County received Kshs.4.86 billion as the equitable share of the revenue raised nationally, Kshs.255.30 million as additional allocations/conditional grants, had a cash balance of Kshs.142.87 million from FY 2022/23 and raised Kshs.927.23 million as ordinary own-source revenue (OSR). The raised OSR includes Kshs.669.00 million as Appropriation in Aid (A.I.A)/Facility Improvement Fund (F.I.F) and Kshs.258.23 million as ordinary own source revenue. The total funds available for budget implementation during the period amounted to Kshs.6.18 billion, as shown in Table 1

Table 1: Homabay County, Revenue Performance in FY 2023/24

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	8,128,387,250.00	4,858,923,042.90	59.8
<b>Sub Total</b>		<b>8,128,387,250.00</b>	<b>4,858,923,042.90</b>	<b>59.8</b>
B	<b>Conditional Grants</b>			
1	National Agriculture and Rural Inclusive Growth Project (NARIG)	-	-	-
2	National Value Chain Development Project	250,000,000	195,580,652	78.2
3	Provision of Fertilizer Subsidies	165,917,803	-	-
4	Aquaculture Business Development Programme	12,509,422	-	-
5	Livestock Value Chain Support Project	14,321,680	-	-
6	Agricultural Sector Development Support Programme (ASDSP)	4,159,580	3,159,580	76.0



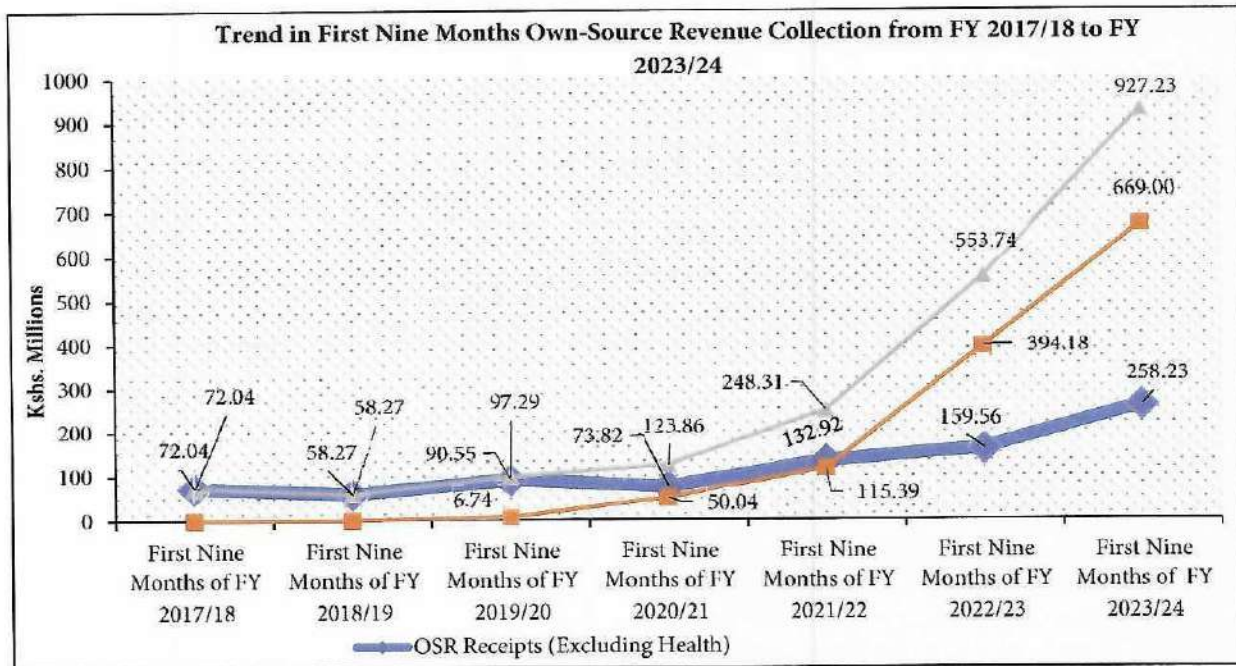
7	Leasing of medical equipment	124,720,000	-	-
8	DANIDA	12,300,750	13,219,313	107.5
9	Transforming Health Systems for Universal Care Project	-	-	-
10	Nutrition International	30,000,000	-	-
11	Financing Locally-Led Climate Actions Programme	200,000,000	11,000,000	5.5
12	Kenya Informal Settlements Improvement Programme	100,000,000	30,000,000	30.0
13	Kenya Urban Support Programme- UIG	1,194,559	1,194,559	100.0
14	Kenya Urban Support Programme- UDG	1,145,356	1,145,356	100.0
<b>Sub-Total</b>		<b>916,272,554</b>	<b>255,299,459</b>	<b>27.9</b>
<b>C</b>	<b>Own Source of Revenue</b>			
1	Own Source Revenue	490,895,690.00	258,230,138.10	52.6
2	Appropriation in Aid (A-I-A)/Facility Improvement Fund (F.I.F)	1,888,053,228.00	668,995,814.00	35.4
<b>Sub-Total</b>		<b>2,378,948,918.00</b>	<b>927,225,952.10</b>	<b>39.0</b>
<b>D</b>	<b>Other Sources of Revenue</b>			
1	Unspent balance from FY 2022/23	142,874,788	142,874,788	100.0
2	Share of Equalization funds	131,603,304	-	-
<b>Sub-Total</b>		<b>274,478,092</b>	<b>142,874,788</b>	<b>52.1</b>
<b>Grand Total</b>		<b>11,698,086,814</b>	<b>6,184,323,242</b>	<b>52.9</b>

Source: Homabay County Treasury 2024



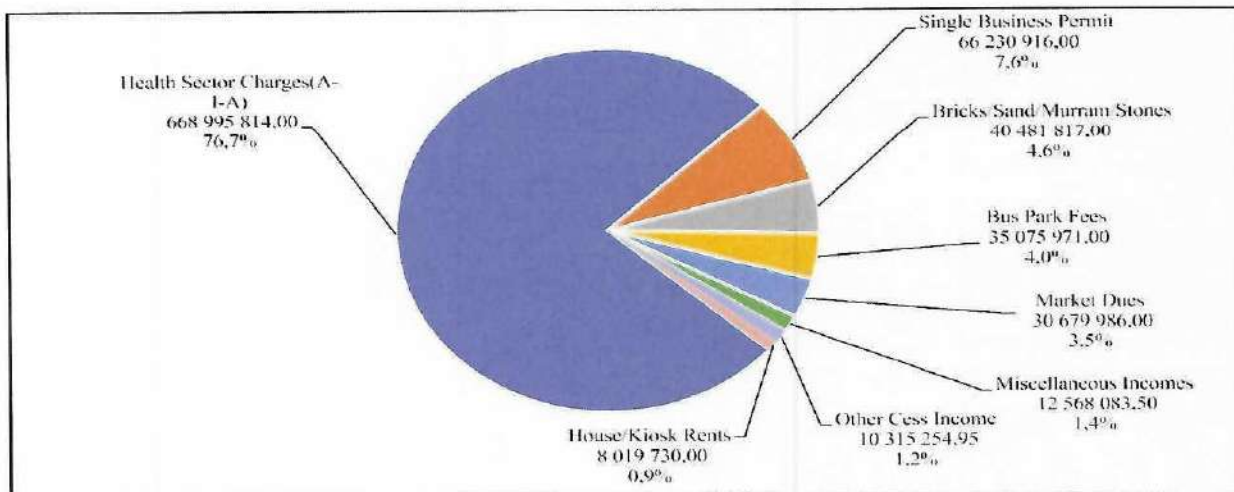


Figure 1: Trend in Own-Source Revenue Collection from the First Nine Months of FY 2017/18 to the First Nine Months of FY 2023/24



In the first nine months of FY 2023/24, the County generated a total of Kshs.927.23 million from its own source revenue inclusive of the Health Sector Appropriation in Aid (A.I.A)/Facility Improvement Fund (F.I.F). This amount represented an increase of 67.4 percent compared to Kshs.553.71 million realized in a similar period in FY 2022/23 and 39.0 percent of the annual target and 19.1 percent of the equitable revenue share disbursed during the period. The revenue streams which contributed the highest OSR receipts are shown in Figure 2.

Figure 2: Top Streams of Own Source Revenue in the First nine months of FY 2023/24 in Kshs.



The Health Sector Appropriation in Aid (A.I.A)/Facility Improvement Fund (F.I.F) amounted to Kshs.669.00 million representing 72.2 percent of the overall OSR in the reporting period.

It is worth noting that the County Assembly enacted the Homabay County Facility Improvement Fund Act,



2023 which allowed the County health facilities to collect and retain revenue paid as user fees in order to defray operational, management and capital costs.

The highest ordinary revenue stream of Kshs.66.23 million was from single business permit contributing 7.1 percent of the total OSR receipts during the reporting period.

### 1.1.3 Exchequer Issues

The Controller of Budget authorized withdrawals of Kshs.5.30 billion from the CRF account during the reporting period which comprised of Kshs.874.68 million (16.5 percent) for development programmes and Kshs.4.43 billion (83.5 percent) for recurrent programmes. Analysis of the recurrent exchequer released in the first nine months of FY 2023/24 indicates that Kshs.3.24 billion was released towards Employee Compensation, and Kshs.1.19 billion was released for Operations and Maintenance expenditure.

The available cash balance in the County Revenue Fund Account at the end of the first nine months of FY 2023/24 was Kshs.1.92 million.

### 1.1.4 Borrowing by the County

The County entered an agreement with Equity Bank Limited for advance payroll processing for County Executive staff February 2024, whereby the bank pays salaries for the staff every month at an interest of 1 percent and excise duty of 20 percent. The outstanding payroll management overdraft facility from Equity Bank Limited as of 31<sup>st</sup> March 2024 amounted to Kshs.419.94 million.

The County also entered an agreement with Kenya Commercial Bank Limited for advance payroll processing for County Executive staff for the month of March 2024, whereby the bank pays salaries for the staff every month at an interest of 0.5 percent and excise duty of 20 percent. The outstanding payroll management overdraft facility from Kenya Commercial Bank Limited as of 31<sup>st</sup> March 2024 amounted to Kshs.442.16 million.

### 1.1.5 Borrowing by the County

The County entered an agreement with Equity Bank Limited for advance payroll processing for County Executive staff February 2024, whereby the bank pays salaries for the staff every month at an interest of 1 percent and excise duty of 20 percent. The outstanding payroll management overdraft facility from Equity Bank Limited as of 31<sup>st</sup> March 2024 amounted to Kshs.419.94 million.

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### 1.1.6 County Expenditure Review

The County spent Kshs.5.29 billion on development and recurrent programmes in the reporting period. The expenditure represented 99.7 percent of the total funds released by the CoB and comprised of Kshs.874.44 million and Kshs.4.41 billion on development and recurrent programmes, respectively. Expenditure on recurrent activities represented 57.2 percent of the annual recurrent expenditure budget estimates.

### 1.1.7 Settlement of Pending Bills

At the beginning of FY 2023/24, the County Executive reported a stock of pending bills amounting to Kshs.961.70 million, comprising of Kshs.58.71 million for recurrent expenditure and Kshs.903.00 million for development activities. In the first nine months of FY 2023/24, the County settled pending bills amounting to Kshs.99.81million. They consisted of Kshs.21.98 million for recurrent expenditure and Kshs.223.87 million for development programmes. Therefore, as of 31<sup>st</sup> March 2024, the outstanding amount was Kshs.758.76 million. The outstanding pending bills for the County Assembly were Kshs.42.90 million as of 31<sup>st</sup> March 2024.

### 1.1.8 Expenditure by Economic Classification

Analysis of expenditure by economic classification indicates that the County Executive spent Kshs.2.97 billion on employee compensation, Kshs.830.88 million on operations and maintenance and Kshs.865.33 million on development activities. Similarly, the County Assembly spent Kshs.266.96 million on employee compensation, and Kshs.343.96 million on operations and maintenance and Kshs.9.11 million on development activities as shown in Table 3.

Table 3: 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
<b>Total Recurrent Expenditure</b>	<b>6,665,829,395</b>	<b>1,053,468,687</b>	<b>3,801,415,022</b>	<b>610,927,632</b>	<b>57.0</b>	<b>57.2</b>
Compensation to Employees	4,850,029,437	465,579,343	2,970,534,334	266,965,267	61.2	60.9
Operations and Maintenance	1,815,799,958	587,889,344	830,880,687	343,962,365	45.8	48.9
<b>Development Expenditure</b>	<b>3,827,241,514</b>	<b>151,549,218</b>	<b>865,330,080</b>	<b>9,112,368</b>	<b>22.6</b>	<b>22.0</b>
<b>Total</b>	<b>10,493,070,909</b>	<b>1,205,017,905</b>	<b>4,666,745,102</b>	<b>620,040,000</b>	<b>44.5</b>	<b>45.2</b>

Source: Homabay County Treasury 2024

### 1.1.9 Expenditure on Employees' Compensation

In the first nine months of FY 2023/24, expenditure on employee compensation was Kshs.3.24 billion, or 52.4 per cent of the available revenue which amounted to Kshs.6.18 billion. This expenditure represented an increase of 26.1 per cent from Kshs.2.57 billion reported in a similar period in 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 as well as other staff cadres.

The wage bill included Kshs 1.40 billion paid to health sector employees, translating to 43.3 per cent of the total wage bill.



Further analysis indicates that PE costs amounting to Kshs.2.52 billion were processed through the (Integrated Personnel and Payroll Database (IPPD) system, while Kshs.718.01 million was processed through manual payrolls. The manual payrolls accounted for 22.2 percent of the total PE cost.

The County Assembly spent Kshs.25.21 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.51,882 per MCA. The County Assembly has established 22 Committee

#### 1.1.10 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 percent of the County's overall budget.

Table 4: Performance of County Established Funds in the First Nine Months of FY 2023/24

S/No.	Name of the Fund	Approved Budget Allocation in FY2023/24 (Kshs.)	Exchequer Issues (Kshs.)	Actual Expenditure (Kshs.)	Submission of Financial Statements as of 31 <sup>st</sup> March 2024 (Yes/No.)
		A	B	C	D
<b>County Executive Established Funds</b>					
1	Homabay County Bursary Fund	430,000,000	195,000,000	192,500,000	YES
2	Homabay Emergency Fund	20,000,000	-	869,518	YES
3	Homabay County Car Loan and Mortgage Scheme Fund	80,000,000	14,000,000	11,081,053	YES
4	Homabay County Alcoholic Drinks Control Fund	-	-	-	YES
<b>County Assembly Established Funds</b>					
5	Homabay County Assembly Car and loan and Mortgage Scheme Fund	101,651,682	-	-	NO
	<b>Total</b>	<b>631,651,682</b>	<b>-</b>	<b>204,450,571</b>	

Source: Homabay County Treasury 2024

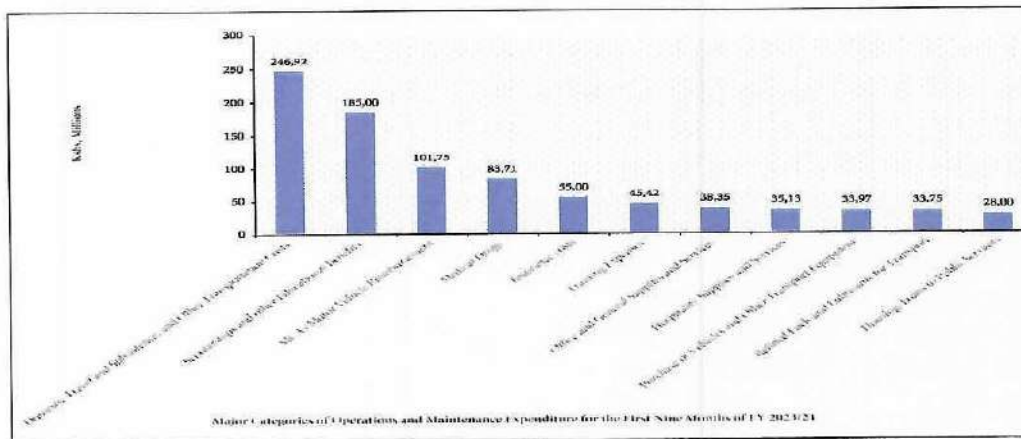




### 1.1.11 Expenditure on Operations and Maintenance

Figure 3 summarizes the Operations and Maintenance expenditure by major categories.

Figure 3: Homabay County, Operations and Maintenance Expenditure by Major Categories



During the period, expenditure on domestic travel amounted to Kshs.246.92 million and comprised Kshs.87.84million spent by the County Assembly and Kshs.159.09 million by the County Executive.

The County Executive incurred Kshs.2.55 million on foreign travel and Subsistence, and other Transportation Costs. The County Assembly did not incur any expenditure on foreign travel during the reporting period. The highest expenditure on foreign travel was incurred as summarized in Table 5.

Table 5: Summary of Highest Expenditure on Foreign Travel as of 31<sup>st</sup> December 2024

Arm of County Government	No. of Officers who Travelled	Date travelled	Purpose of the travel	Destination	Total Costs of the Travel (Kshs.)
County Executive	8	30.11.2023 -12.12.2023	Travel to attend the 28th Conference of the Parties (COP 28) under the United Nations Framework Convention on Climate Change (UNFCCC)	Dubai, United Arab Emirates	1,050,000
County Executive	2	19-09.2023-28.09.2023	Travel to attend the Strong Cities Global Summit	New York City, USA	1,498,009
<b>Total</b>					<b>2,548,009</b>



### 1.1.12 Development Expenditure

In the first nine months of FY 2023/24, the County incurred Kshs.874.44 million on development programmes, representing an increase of 53.1 percent compared to a similar period of FY 2022/23 when the County spent Kshs.571.46 million.

The table 6 summarizes some of the development projects with the highest expenditure in the reporting period.

Table 6: Homabay County, List of Development Projects with the Highest Expenditure

No	Sector	Project Name	Project Location	Contract sum (Kshs)	Budget (Kshs)	Amount paid to date (Kshs)	Implementation status (%)
1	Office of the Deputy Governor and Department of Agriculture and Livestock	Capital Grants and transfers to (NAVCDP)	County Head-quarter	195,580,652	195,580,652	195,580,652	100.0
2	Lands, Physical Planning, Housing and Urban Development	Informal Settlement Improvement Project (KISIP)	All Sub counties	30,000,000	30,000,000	30,000,000	100.0
3	Public Health and Medical Services	Delivery of assorted medical equipment	Homabay Teaching and Referral Hospital	14,951,881	14,951,881	14,951,881	100.0
4	Public Health and Medical Services	Capital Grants and transfer- DANIDA Grant Primary Health care Program	All Sub counties	13,219,313	13,219,313	13,219,313	100.0
5	Gender Equality and Inclusivity, Youth, Sports, Talent Development, Cultural Heritage and Social Services	Proposed Construction of Stadium Gates, Perimeter Wall, Drive Way and Parking at Homabay Stadium	Arujo Ward	13,400,000	13,400,000	12,653,157	94.4





No	Sector	Project Name	Project Location	Contract sum (Kshs)	Budget (Kshs)	Amount paid to date (Kshs)	Implementation status (%)
6	Water, Sanitation, Irrigation, Environment, Energy and Climate Change	Capital Grants and transfer to ward adaption/ mitigation projects Finance for locally Led Climate Action Program (FLLoCA)	All sub counties	11,000,000	11,000,000	11,000,000	100
7	Blue Economy, Fisheries, Mining and Digital Economy	Provision of Microsoft 365 and Email Security Solution	Homabay town	10,775,114	10,775,114	10,775,114	100
8	Roads, Public Works, Transport and Infrastructure	Routine Maintenance of Ndiru-Uriek Road	Kagan/Kochia	10,000,000	10,000,000	9,259,620	100
9	Roads, Public Works, Transport and Infrastructure	Routine Maintenance of Kitawa-Obanga Road	Suba South	8,500,000	8,500,000	8,195,832	96.4
10	Roads, Public Works, Transport and Infrastructure	Routine Maintenance of Ndhiwa-Ranganya-Unga Road	Ndhiwa	7,128,200	7,128,200	7,128,200	100
11	Roads, Public Works, Transport and Infrastructure	Proposed routine maintenance of Ohero-Tinga-Majiwa-Magiye-	Rangwe	7,322,036	7,322,036	6,976,133	95.3



		Ogande-Rata Oyala Road					
12	Public Health and Medical Services	Supply & installation of Oxygen Plant Materials at Homabay Teaching and Referral Hospital.	Homabay Town	6,800,000	6,800,000	6,698,884	98.5
13	Gender Equality and Inclusivity, Youth, Sports, Talent Development, Cultural Heritage and Social Services	Installation of Electrical System-High mast Floodlight at The Stadium.	Homabay Town	6,500,000	6,500,000	6,283,484	96.7
14	Lands, Physical Planning, Housing and Urban Development	Preparation of valuation roll for Homabay Municipality	Homabay Town	6,500,000	6,500,000	6,154,726	94.7
15	Roads, Public Works, Transport and Infrastructure	Proposed routine maintenance of JNC B2 Sare Wachara SDA Tau Kongongo Twist Road	Rachuonyo North	4,860,633	4,860,633	4,639,614	95.5
16	Roads, Public Works, Transport and Infrastructure	Proposed Routine maintenance of JNC Kamolo Nyawino Road	Rachuonyo North	4,850,192	4,850,192	4621062.3	95.3

Source: Homabay County Treasury 2024





Note: The County undertook various development activities in the period under review. We note that additional payment certificates amounting to Kshs.526.34 million were raised and payments amounting to Kshs.427.77 million were processed up to internet banking level but could not be settled due to delays in the disbursement of the equitable share of revenue raised nationally for the month of February, 2024 and March, 2024.

#### 1.1.13 Budget Performance by Department

Table 7 summarizes the approved budget allocation, expenditure and absorption rate by departments in the First nine months of FY 2023/24.



Table 7: Homabay 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 and Economic Planning	695.41	43.35	408.32	-	407.84	-	99.9	-	58.6	-
County Public Service Board	92.03	4.00	50.50	-	50.32	-	99.7	-	54.7	-
County Assembly Service Board	1,053.47	151.55	610.93	9.11	610.93	9.11	100.0	100.0	58.0	6.0
Homabay Municipal Board	28.81	20.44	19.62	1.19	19.48	1.19	99.3	100.0	67.6	5.8
Office of the Deputy Governor and Department of Agriculture and Livestock	218.13	521.59	129.97	200.94	129.40	200.94	99.6	100.0	59.3	38.5
Gender Equality and Inclusivity, Youth, Sports, Talent Development, Cultural Heritage and Social Services	152.82	76.47	79.88	22.43	79.44	22.43	99.4	100.0	52.0	29.3
Roads, Public Works, Transport and Infrastructure	163.38	955.03	105.70	304.87	104.50	304.87	98.9	100.0	64.0	31.9
Blue Economy, Fisheries, Mining and Digital Economy	96.29	106.46	56.93	38.81	55.55	38.58	97.6	99.4	57.7	36.2
Education, Human Capital Development and Vocational Training	1,218.29	263.59	678.56	19.84	675.11	19.84	99.5	100.0	55.4	7.5
Public Health and Medical Services	2,531.82	601.11	1567.01	117.51	1,566.32	117.51	100.0	100.0	61.9	19.5
Lands, Physical Planning, Housing and Urban Development	53.09	196.00	34.10	37.30	33.67	37.30	98.7	100.0	63.4	19.0
Trade, Industry, Tourism, Cooperative Development and Marketing	166.45	388.82	106.05	38.05	101.95	38.05	96.1	100.0	61.3	9.8
Water, Sanitation, Irrigation, Environment	274.48	477.48	123.02	84.61	122.17	84.61	99.3	100.0	44.5	17.7





Energy and Climate Change										
Governance, Administration, Communication and Devolution	382.03	32.00	190.32	-	190.24	-	100.0	-	49.8	-
Executive Office of the Governor	552.55	100.00	266.23	-	265.43	-	99.7	-	48.0	-
Kendu Bay Municipal Board	10.06	10.00	-	-	-	-	-	-	-	-
Mbita Municipal Board	10.06	10.00	-	-	-	-	-	-	-	-
Ndhiwa Municipal Board	10.06	10.89	-	-	-	-	-	-	-	-
Oyugis Municipal Board	10.06	10.00	-	-	-	-	-	-	-	-
<b>Total</b>	<b>7,719.30</b>	<b>3,978.79</b>	<b>4,427.13</b>	<b>874.68</b>	<b>4,412.34</b>	<b>874.44</b>	<b>99.7</b>	<b>100.0</b>	<b>57.2</b>	<b>22.0</b>

Source: Homabay County Treasury 2024

Analysis of expenditure by department shows that the Office of the Deputy Governor and Department of Agriculture and Livestock recorded the highest absorption rate of development budget at 38.5 percent, followed by the Department of Blue Economy, Fisheries, Mining and Digital Economy at 36.2 percent.

Analysis of expenditure by department shows that the Homabay Municipal Board; Roads, Public Works, Transport and Infrastructure; Lands, Physical Planning, Housing and Urban Development; had the highest percentage of recurrent expenditure to the recurrent budget estimates at 67.6 percent, 64.0 percent and 63.4 percent respectively while the Department of Water, Sanitation, Irrigation, Environment, Energy and Climate Change had the lowest at 44.5 percent

The County Executive and the County Assembly complied with County Government Ceilings on recurrent expenditure FY 2023/24 contained in the second schedule of the County Allocation of Revenue Act, 2023 (CARA, 2023). The recurrent expenditure ceiling for the County Executive and the County Assembly prescribed in the CARA, 2023 amount to Kshs.612.65 million and Kshs.951.62 million respectively.



### 1.1.14 Budget Execution by Programmes and Sub-Programmes

Table 8 summarizes the budget execution by programmes and sub-programmes in the first nine months of FY 2023/24

Table 8: Homabay County, Budget Execution by Programmes and Sub-Programmes

Programme	Sub- Programme	Approved Estimates (Kshs)	Actual Expenditure as of 31 <sup>st</sup> March, 2024(Kshs)	Variance (Kshs)	Absorpti onrate (%)
<b>Department of Finance and Economic Planning</b>					
General administration and support services	Staff Remuneration and Welfare Support Services	498,293,113	319,754,738	178,538,375	64.2
	General Logistics, Coordination and Asset Management Services	56,529,916	48,951,262	7,578,654	86.6
	<b>Sub total</b>	<b>554,823,029</b>	<b>368,706,000</b>	<b>186,117,029</b>	<b>66.5</b>
Planning, Budgeting and Development Coordination Services	Economic planning and development coordination services	26,781,800	6,061,428	20,720,372	22.6
	Resource allocation services	14,433,400	-	14,433,400	-
	Public Participation Facilitation services	9,499,000	2,000,000	7,499,000	21.1
	<b>Sub total</b>	<b>50,714,200</b>	<b>8,061,428</b>	<b>42,652,772</b>	<b>15.9</b>
Resource mobilization services	External Resources Mobilization Services	8,899,200	2,916,121	5,983,079	32.8
	Internal Revenue Generation Services	41,314,834	13,630,500	27,684,334	33.0
	<b>Sub total</b>	<b>50,214,034</b>	<b>16,546,621</b>	<b>33,667,413</b>	<b>33.0</b>
Financial management services	Accounting and Financial Reporting Services	21,784,580	-	21,784,580	-
	Supply Chain Management Services	31,725,767	10,913,272	20,812,495	-
	Audit and Advisory Services	12,000,000	3,609,439	8,390,561	30.1
	Emergency Management Services	17,500,000	-	17,500,000	-
	<b>Sub total</b>	<b>83,010,347</b>	<b>14,522,711</b>	<b>68,487,636</b>	<b>17.5</b>
	<b>Grand total</b>	<b>738,761,610</b>	<b>407,836,760</b>	<b>330,924,850</b>	<b>55.2</b>
<b>County Public Service Board</b>					
General Policy, Planning and Administration Services	Policy Development Services	3,470,000	1,169,200	2,300,800	33.7
	Administrative Support Services	81,513,555	49,154,106	32,359,449	60.3
	Infrastructure Development Services	4,000,000	-	4,000,000	-
	<b>Sub total</b>	<b>88,983,555</b>	<b>50,323,306</b>	<b>38,660,249</b>	<b>56.6</b>
	Recruitment, Selection and Deployment Services	2,080,000	-	2,080,000	-





Personnel Sourcing and Management Services	Human Resource Management and Development 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	-
	<b>Sub total</b>	<b>7,050,000</b>	<b>-</b>	<b>7,050,000</b>	<b>-</b>
	<b>Grand total</b>	<b>96,033,555</b>	<b>50,323,306</b>	<b>45,710,249</b>	<b>52.4</b>
<b>Programme</b>	<b>Sub- Programme</b>	<b>Approved Estimates (Kshs)</b>	<b>Actual Expenditure as of 31st March, 2024 (Kshs)</b>	<b>Variance (Kshs)</b>	<b>Absorption rate (%)</b>
<b>County Assembly Service Board</b>					
Legislative Services	Members welfare Support services	245,865,808	82,043,761	163,822,047	33.4
	Legislative development and approval services	217,502,825	20,708,500	196,794,325	9.5
	<b>Sub total</b>	<b>463,368,633</b>	<b>102,752,261</b>	<b>360,616,372</b>	<b>22.2</b>
Oversight and Control Services	Capacity building services	12,000,000	-	12,000,000	-
	Report writing services	37,000,000	34,480,200	2,519,800	93.2
	Public Participation and Education Services	11,000,000	10,416,000	584,000	94.7
	<b>Sub total</b>	<b>60,000,000</b>	<b>44,896,200</b>	<b>26,505,900</b>	<b>74.8</b>
Ward Representation Services	Staff welfare support services	67,246,265	27,908,234	39,338,031	41.5
	Ward operations and maintenance	17,284,320	8,847,792	8,436,528	51.2
	<b>Sub total</b>	<b>84,530,585</b>	<b>36,756,026</b>	<b>47,774,559</b>	<b>43.5</b>
Policy, Planning and Administrative Support Services	Administrative support services	277,775,469	214,720,246	63,055,223	77.3
	Financial management Services	167,794,000	113,188,615	54,605,385	67.5
	Assembly infrastructure development Services	151,549,218	9,112,368	142,436,850	6.0
	<b>Sub total</b>	<b>597,118,687</b>	<b>337,021,229</b>	<b>260,097,458</b>	<b>56.4</b>
	<b>Grand total</b>	<b>1,205,017,905</b>	<b>620,040,000</b>	<b>584,977,905</b>	<b>51.5</b>
<b>Homabay Municipal Board</b>					
Planning, Finance and Administrative	Policy and planning services	-	-	-	-
	Financial Management Services	5,863,721	593,380	5,270,341	10.1
	Personnel remuneration	22,945,272	18,886,600	4,058,672	82.3



Support Services	and development services				
	<b>Sub total</b>	<b>28,808,993</b>	<b>19,479,980</b>	<b>9,329,013</b>	<b>67.6</b>
Public Works and Infrastructure Improvement Services	Transport Infrastructure Improvement Services	1,194,559	-	1,194,559	-
	Environmental Management Services	11,000,000	1,194,559	9,805,441	10.9
	<b>Sub total</b>	<b>12,194,559</b>	<b>1,194,559</b>	<b>11,000,000</b>	<b>9.8</b>
	Social outreach and Engagement Services	-	-	-	-
	Neighborhood Planning and Development Services	8,250,000	-	8,250,000	-
	Workforce development and enterprise support services	-	-	-	-
	<b>Sub total</b>	<b>8,250,000</b>	<b>-</b>	<b>8,250,000</b>	<b>-</b>
	<b>Grand total</b>	<b>49,253,552</b>	<b>20,674,539</b>	<b>34,929,013</b>	<b>42.0</b>
<b>Office of The Deputy Governor and Department of Agriculture, Livestock, Fisheries and Food Security</b>					
Policy Planning, General Administration and Support Services	Policy and Planning Services	4,105,600	3,638,700	466,900	88.6
	General Administration and Support Services	214,027,568	125,759,000	88,268,568	58.8
	<b>Sub total</b>	<b>218,133,168</b>	<b>129,397,700</b>	<b>88,735,468</b>	<b>59.3</b>
Crop, Land and Agribusiness Development Services	Crop Development Services	10,500,000	-	10,500,000	-
	Agribusiness Development Services	-	-	-	-
	Land Development Services	-	-	-	-
	National Agriculture Rural Inclusive Growth	-	-	-	-
	Agriculture Sector Development Support Programme	-	-	-	-
	National Value Chain Project	-	-	-	-
	<b>Sub total</b>	<b>10,500,000</b>	<b>-</b>	<b>10,500,000</b>	<b>-</b>
<b>Programme</b>	<b>Sub- Programme</b>	<b>Approved Estimates (Kshs)</b>	<b>Actual Expenditure as of 31<sup>st</sup> March, 2024 (Kshs)</b>	<b>Variance (Kshs)</b>	<b>Absorption rate (%)</b>
Food Security Enhancement Services	Sub Sector Infrastructure Development Services	13,257,234	-	13,257,234	-
	Farm Input Access Services	208,917,803	2,200,000	206,717,803	1.1
	National Agriculture Rural Inclusive Growth	-	-	-	-
	Agriculture Sector Development Support Programme	4,159,580	3,159,580	1,000,000	76.0
	National Value Chain Project	255,000,000	195,580,652	59,419,348	76.7







Public works and maintenance services	Quality Control and, Enforcement	-	-	-	-
	Infrastructure Development Services	-	-	-	-
	Purchase of Plant and Machinery maintenance	64,031,538	-	64,031,538	-
Road Development and Rehabilitation Services	Road Development Services	520,000,000	214,831,929	305,168,071	41.3
	Road Maintenance Services	370,000,000	90,037,878	279,962,122	24.3
	<b>Sub total</b>	<b>890,000,000</b>	<b>304,869,807</b>	<b>585,130,193</b>	<b>34.3</b>
Transport Development and Rehabilitation Services	Water Transport Services	1,000,000	-	1,000,000	-
	<b>Sub total</b>	<b>1,000,000</b>	<b>-</b>	<b>1,000,000</b>	<b>-</b>





Programme	Sub- Programme	Approved Estimates (Kshs)	Actual Expenditure as of 31 <sup>st</sup> March, 2024 (Kshs)	Variance (Kshs)	Absorption rate (%)
	<b>Grand total</b>	<b>1,118,409,401</b>	<b>409,365,432</b>	<b>709,043,969</b>	<b>36.6</b>
<b>Department of Blue Economy, Fisheries Mining and Digital Economy</b>					
Blue Economy and Fisheries Resources Development Services	Capture Fisheries and Development Services	30,200,000	6,278,100	23,921,900	20.8
	Aquaculture Development Services	32,559,422	-	32,559,422	-
	Blue Economy Development Services	10,000,000	6,530,200	3,469,800	65.3
	<b>Sub total</b>	<b>76,759,422</b>	<b>12,808,300</b>	<b>63,951,122</b>	<b>16.7</b>
Mineral resources development and marketing services	Artisanal Mining Services	4,000,000	-	4,000,000	-
	Mineral Prospecting Services	-	-	-	-
	<b>Sub total</b>	<b>4,000,000</b>	<b>-</b>	<b>4,000,000</b>	<b>-</b>
ICT And Digital Economy Development Services	ICT Infrastructure Development Services	27,000,000	25,770,674	1,229,326	95.4
	Digital Literacy and Skill Development Services	7,700,000	-	7,700,000	-
	<b>Sub total</b>	<b>34,700,000</b>	<b>25,770,674</b>	<b>8,929,326</b>	<b>74.35</b>
General Administration, Planning and Support Services	Policy Development Services	4,335,000	3,000,000	1,335,000	69.2
	Personnel Remuneration and Welfare Services	76,286,892	44,694,207	31,592,685	58.6
	Administrative Support Services	10,665,000	7,854,527	2,810,473	73.6
	<b>Sub total</b>	<b>91,286,892</b>	<b>55,548,734</b>	<b>35,738,158</b>	<b>60.9</b>
	<b>Grand total</b>	<b>202,746,314</b>	<b>94,127,708</b>	<b>108,618,606</b>	<b>46.4</b>
<b>Department of Education, Human Capital Development and Vocational Training</b>					
General Administration and Quality Assurance Service	General administration Services	769,389,789	455,185,886	314,203,903	59.2
	Quality Assurance Services	18,903,800	7,364,058	11,539,742	39.0
	<b>Sub total</b>	<b>788,293,589</b>	<b>462,549,944</b>	<b>325,743,645</b>	<b>58.7</b>
Early Years Education (EYE) Services	EYE Services	243,000,000	19,842,923	223,157,077	8.2
	<b>Sub total</b>	<b>243,000,000</b>	<b>19,842,923</b>	<b>223,157,077</b>	<b>8.2</b>
Education, Human Capital Development and Vocational Training Services	Education Services	430,000,000	212,560,400	217,439,600	49.4
	Human Capital Development Services	-	-	-	-
	Vocational Training Services	20,590,000	-	20,590,000	-
	<b>Sub total</b>	<b>450,590,000</b>	<b>212,560,400</b>	<b>238,030,000</b>	<b>47.2</b>
	<b>Grand total</b>	<b>1,481,883,589</b>	<b>694,953,267</b>	<b>786,930,322</b>	<b>46.9</b>
<b>Department of Public Health and Medical Services</b>					
Policy planning and	Policy, Planning and Monitoring Services	11,513,500	4,674,892	6,838,608	40.6



administrative support service	Administrative Support Services	2,072,804,248	1,419,507,591	653,296,657	68.5
	<b>Sub total</b>	<b>2,084,317,748</b>	<b>1,424,182,483</b>	<b>660,135,265</b>	<b>68.3</b>
Preventive and promotive health services	Community health services	88,680,000	16,366,299	72,313,701	18.5
	Disease control services	52,081,702	17,434,818	34,646,884	33.5
	infrastructure improvement services	196,891,806	37,300,081	159,591,725	-
	<b>Sub total</b>	<b>337,653,508</b>	<b>71,101,198</b>	<b>266,552,310</b>	<b>21.1</b>
Curative and rehabilitative health services	Routine medical health services	304,346,746	114,523,946	189,822,800	37.1
	Medical emergency response services	123,000,000	25,411,401	97,588,599	20.7
	Facility infrastructure improvement services	279,605,247	48,609,681	230,995,566	17.4
	<b>Sub total</b>	<b>706,951,993</b>	<b>188,545,028</b>	<b>518,406,965</b>	<b>26.7</b>
Research and development service	Research and surveillance services	2,000,000	-	2,000,000	-
	Capacity development services	2,000,000	-	2,000,000	-
	<b>Sub total</b>	<b>4,000,000</b>	<b>-</b>	<b>4,000,000</b>	<b>-</b>
	<b>Grand total</b>	<b>3,132,923,249</b>	<b>1,683,828,709</b>	<b>1,449,094,540</b>	<b>53.7</b>

**Department of Lands, Housing, Urban Development and Physical Planning**

Programme	Sub- Programme	Approved Estimates (Kshs)	Actual Expenditure as of 31 <sup>st</sup> March, 2024 (Kshs)	Variance (Kshs)	Absorption rate (%)
General Administration Services	General administrative support services	42,308,719	30,825,109	11,483,610	72.9
	Operation and maintenance Services	9,735,343	2,844,968	6,890,375	29.2
	General Office Infrastructure Development Services	1,041,000	-	1,041,000	-
	<b>Sub total</b>	<b>53,085,062</b>	<b>33,670,077</b>	<b>19,414,985</b>	<b>63.4</b>
Lands and Physical planning Services	County Development Planning Services	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	-
	<b>Sub total</b>	<b>41,858,615</b>	<b>-</b>	<b>41,858,615</b>	<b>-</b>
Housing and Urban	Housing Infrastructure Development Services	5,000,000	-	5,000,000	-
	Settlements Upgrading Services	149,145,354	37,300,081	111,845,273	-





Development Services	Urban Areas Establishment Services	-	-	-	-
	<b>Sub total</b>	<b>154,145,354</b>	<b>37,300,081</b>	<b>116,845,273</b>	<b>24.2</b>
	<b>Grand total</b>	<b>249,089,031</b>	<b>70,970,158</b>	<b>178,118,873</b>	<b>28.5</b>
<b>Department of Trade, Industry, Tourism, Cooperative Development and Marketing</b>					
Policy, Planning and Administrative services	Remuneration and welfare support services	148,767,292	93,900,000	54,867,292	63.1
	Policy and plans development services	6,750,000	2,074,500	4,675,500	30.7
	Administrative Support Services	10,930,000	5,974,861	4,955,139	54.7
	<b>Sub total</b>	<b>166,447,292</b>	<b>101,949,361</b>	<b>64,497,931</b>	<b>61.3</b>
Trade, Cooperative and Entrepreneurship Development Services	Enterprise development and promotion services	25,340,500	3,412,250	21,928,250	13.5
	Cooperative development services	47,382,200	1,875,500	45,506,700	4.0
	Trade infrastructure and development services	102,600,000	23,654,942	78,945,058	23.1
	<b>Sub total</b>	<b>175,322,700</b>	<b>28,942,692</b>	<b>146,380,008</b>	<b>16.5</b>
Tourism, Industrial and Investment Promotion Services	Value Chain Development Services	21,017,800	-	21,017,800	-
	Tourism promotion and marketing	19,975,070	3,607,999	16,367,071	18.1
	Tourism infrastructure development services	10,000,000	5,496,268	4,503,732	55.0
	Industrial Park Development	150,000,000	-	150,000,000	-
	Investment promotion and facilitation	12,500,000	-	12,500,000	-
	<b>Sub total</b>	<b>213,492,870</b>	<b>9,104,267</b>	<b>204,388,603</b>	<b>4.3</b>
	<b>Grand total</b>	<b>555,262,862</b>	<b>139,996,320</b>	<b>415,266,542</b>	<b>25.2</b>
<b>Department of Water Sanitation, Irrigation, Environment, Energy and Climate Change</b>					
General Administrative services	Administrative Support Services	268,482,343	119,622,706	148,859,637	44.6
	Policy and Planning Services	6,000,000	2,550,400	3,449,600	42.5
	<b>Sub total</b>	<b>274,482,343</b>	<b>122,173,106</b>	<b>152,309,237</b>	<b>44.5</b>
Water Supply and Management Services	Urban Water Supply Services	14,000,000	-	14,000,000	-
	Rural Water Supply Services	140,707,351	73,610,762	67,096,589	52.3
	Industrial Water Supply Services	-	-	-	-
	Maintenance of Water Supply Services	-	-	-	-
	<b>Sub total</b>	<b>154,707,351</b>	<b>21,357,335</b>	<b>133,350,017</b>	<b>13.8</b>
Energy Services	Electrical Power Services	40,000,000	-	40,000,000	-
	Solar Power Services	950,565	-	950,565	-
	Renewable Energy Services	-	-	-	-



	<b>Sub total</b>	<b>40,950,565</b>	-	<b>40,950,565</b>	-
	Irrigation Infrastructure Development and Rehabilitation Services	4,087,470	-	4,087,470	-
	Small Holder Community Irrigation Support Services	-	-	-	-
	<b>Sub total</b>	<b>4,087,470</b>	-	<b>4,087,470</b>	-
	Pollution and Waste Management services	6,523,340	-	6,523,340	-
	Forestry Development Services	10,500,000	-	10,500,000	-
	Climate Change Governance	6,713,617		6,713,617	
	Climate Change Mitigation, Adaptation and Resilience Building	254,000,000	11,000,000	243,000,000	4.3
	<b>Sub total</b>	<b>277,736,957</b>	<b>11,000,000</b>	<b>266,736,957</b>	<b>4.0</b>
	<b>Grand Total</b>	<b>751,964,686</b>	<b>206,783,868</b>	<b>545,180,818</b>	<b>27.5</b>
<b>Governance and Administration, Communication and Devolution</b>					
Governance, Administration and Devolution Services	Governance and Administration	294,368,112	161,467,705	132,900,407	54.9
	Field Coordination and Administration Services	32,450,400	21,246,031	11,204,369	-
	Compliance and Enforcement Services	24,710,000	-	24,710,000	-
	<b>Sub total</b>	<b>351,528,512</b>	<b>182,713,736</b>	<b>168,814,776</b>	<b>52.0</b>
Stakeholder Management and Communication	Communication and Public Engagement Services	23,602,565	4,249,615	19,352,950	18.0
	<b>Sub total</b>	<b>23,602,565</b>	<b>4,249,615</b>	<b>19,352,950</b>	<b>18.0</b>
	Special Projects and Disaster Management	11,200,519	-	11,200,519	-
Special Projects and Disaster Management	Disaster Prevention and Management Services	27,701,214	-	27,701,214	-
	<b>Sub total</b>	<b>38,901,733</b>	-	<b>38,901,733</b>	-
	<b>Grand total</b>	<b>414,032,810</b>	<b>190,241,751</b>	<b>223,791,059</b>	<b>45.9</b>
<b>Executive Office of the Governor</b>					
Public service administrations support services	Human resource management and development services	392,425,341	173,933,089	218,492,252	44.3
	Performance Management Services	6,310,000	-	6,310,000	-
	Legal Services	20,000,000	-	20,000,000	-
	<b>Sub total</b>	<b>418,735,341</b>	<b>173,933,089</b>	<b>244,802,252</b>	<b>41.5</b>
Governance and coordinations services	Executive management and liaison services	202,233,970	91,498,276	110,735,694	45.2
	Field coordination and administration services	11,585,135	-	11,585,135	-
	<b>Sub total</b>	<b>213,819,105</b>	<b>91,498,276</b>	<b>122,320,829</b>	<b>42.8</b>





Strategy and service delivery improvement services	Strategy and advisory services	9,734,000	-	9,734,000	-
	Information and Communications	10,266,000	-	10,266,000	-
	<b>Sub total</b>	<b>20,000,000</b>	-	<b>20,000,000</b>	-
	<b>Grand total</b>	<b>652,554,446</b>	<b>265,431,364</b>	<b>387,123,082</b>	<b>40.7</b>
<b>Kendu Bay Municipal Board</b>					
Policy, Planning, General Administration and Support Services	Policy and Planning Services	3,175,250	-	3,175,250	-
	Personnel remuneration and development services	3,803,640	-	3,803,640	-
	Administration and Support Services	3,081,110	-	3,081,110	-
	<b>Sub total</b>	<b>10,060,000</b>	-	<b>10,060,000</b>	-
Public Works and Infrastructure Improvements Services	Transport Infrastructure Improvements	5,000,000	-	5,000,000	-
	Public facilities improvement services	-	-	-	-
Housing and Urban Development Services	Environmental Management Services	5,000,000	-	5,000,000	-
	Land Use Management	-	-	-	-
	<b>Sub total</b>	<b>10,000,000</b>	-	<b>10,000,000.0</b>	-

Programme	Sub- Programme	Approved Estimates (Kshs)	Actual Expenditure as of 31 <sup>st</sup> March, 2024 (Kshs)	Variance (Kshs)	Absorption rate (%)
	<b>Grand total</b>	<b>20,060,000</b>	-	<b>20,060,000</b>	-
<b>Mbita Municipal Board</b>					
Policy, Planning, General Administration and Support Services	Policy and Planning Services	3,175,250	-	3,175,250	-
	Personnel remuneration and development services	3,803,640	-	3,803,640	-
	Administration and Support Services	3,081,110	-	3,081,110	-
	<b>Sub total</b>	<b>10,060,000</b>	-	<b>10,060,000</b>	-
Public Works and Infrastructure Improvements Services	Transport Infrastructure Improvements	5,000,000	-	5,000,000	-
	Public facilities improvement services	-	-	-	-
Housing and Urban Development Services	Environmental Management Services	5,000,000	-	5,000,000	-
	Land Use Management	-	-	-	-
	<b>Sub total</b>	<b>10,000,000</b>	-	<b>10,000,000.0</b>	-
	<b>Grand total</b>	<b>20,060,000</b>	-	<b>20,060,000</b>	-
<b>Ndhiwa Municipal Board</b>					



Policy, Planning, General Administration and Support Services	Policy and Planning Services	3,175,250	-	3,175,250	-
	Personnel remuneration and development services	3,803,640	-	3,803,640	-
	Administration and Support Services	3,081,110	-	3,081,110	-
Public Works and Infrastructure Improvements Services	<b>Sub total</b>	<b>10,060,000</b>	-	<b>10,060,000</b>	-
	Transport Infrastructure Improvements	5,891,972	-	5,891,972	-
	Public facilities improvement services	-	-	-	-
Housing and Urban Development Services	Environmental Management Services	5,000,000	-	5,000,000	-
	Land Use Management	-	-	-	-
	<b>Sub total</b>	<b>10,891,972</b>	-	<b>10,891,972</b>	-
	<b>Grand total</b>	<b>20,060,000</b>	-	<b>20,060,000</b>	-
<b>Oyugis Municipal Board</b>					
Policy, Planning, General Administration and Support Services	Policy and Planning Services	3,175,250	-	3,175,250	-
	Personnel remuneration and development services	3,803,640	-	3,803,640	-
	Administration and Support Services	3,081,110	-	3,081,110	-
Public Works and Infrastructure Improvements Services	<b>Sub total</b>	<b>10,060,000</b>	-	<b>10,060,000</b>	-
	Transport Infrastructure Improvements	5,000,000	-	5,000,000	-
	Public facilities improvement services	-	-	-	-
Housing and Urban Development Services	Environmental Management Services	5,000,000	-	5,000,000	-
	Land Use Management	-	-	-	-
	<b>Sub total</b>	<b>10,000,000</b>	-	<b>10,000,000</b>	-
	<b>Grand total</b>	<b>20,060,000</b>	-	<b>20,060,000</b>	-
<b>GRAND TOTAL</b>		<b>11,698,088,814</b>	<b>5,286,785,102</b>	<b>6,411,303,712</b>	<b>45.2</b>

Source: Homabay County Treasury 2024

Sub-programmes with the highest levels of budget implementation based on absorption rates were Public Participation and Report Writing Services in the County Assembly Service Board at 94.7 percent and 93.2 percent of budget allocation respectively; Policy and Planning Services in the Office of the Deputy Governor and Department of Agriculture, Livestock, Fisheries and Food Security at 88.6 percent; and General Logistics, Coordination and Asset Management Services in the Department of Finance and Economic Planning at 86.6 percent of budget allocation.





