



REPUBLIC OF KENYA

Tulipe Ushuru Tujenge Homa Bay

**COUNTY GOVERNMENT
OF
HOMA BAY**

COUNTY REVENUE BOARD

(USHURU CENTER)

P.O Box 469-40300 Homa Bay

Email: finance@homabay.go.ke



HOMA BAY COUNTY

Endless Potential

15th January, 2025

TO:

CEC – FINANCE AND ECONOMIC PLANNING,
HOMA BAY COUNTY GOVERNMENT

Dear Sir,



RE: REVENUE PERFORMANCE REPORT FOR DECEMBER 2024

In the month of **December 2024**, the county realized a total collection of **Kshs. 136,579,489.00** as Own Source Revenue. This amount includes **Kshs. 24,203,007.00** realized from Sub-Counties, **Kshs. 15,400.00** from Trade department deposited direct into CRF account as liquor licensing and **Kshs. 112,361,082.00** generated by health facilities as Appropriation-In-Aid.

During the said period HOMA WASCO reported to have collected **Kshs. 11,617,133.22** as revenue for the month.

Find the attached report for more revenue performance analysis.

DR. TOBIAS KONYANGO

REVENUE BOARD CHAIR – HOMA BAY COUNTY GOVERNMENT

CC:

- Chief Officer – Finance & Economic Planning
- Head of Accounts
- Director Trade, Industry, Tourism, Co-operative Development & Marketing
- Director Lands, Physical Planning, Housing & Urban Development
- Director Water, Irrigation, Sanitation, Environment, Energy, Forestry & Climate Change
- Director Agriculture & Livestock
- Director Blue Economy, Mining, Fisheries & Digital Economy
- Director Roads, Public Works, Transport & Infrastructure
- Director Governance & Administrations (Fire)
- Director Youths, Sports, Gender & Talent Development
- Director Public Health & Medical Services

COUNTY GOVERNMENT OF HOMA BAY



DECEMBER 2024 REVENUE REPORT PRESENTED BY

HOMA BAY COUNTY REVENUE BOARD

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1.0: SUB - COUNTIES REVENUE PERFORMANCE REPORT

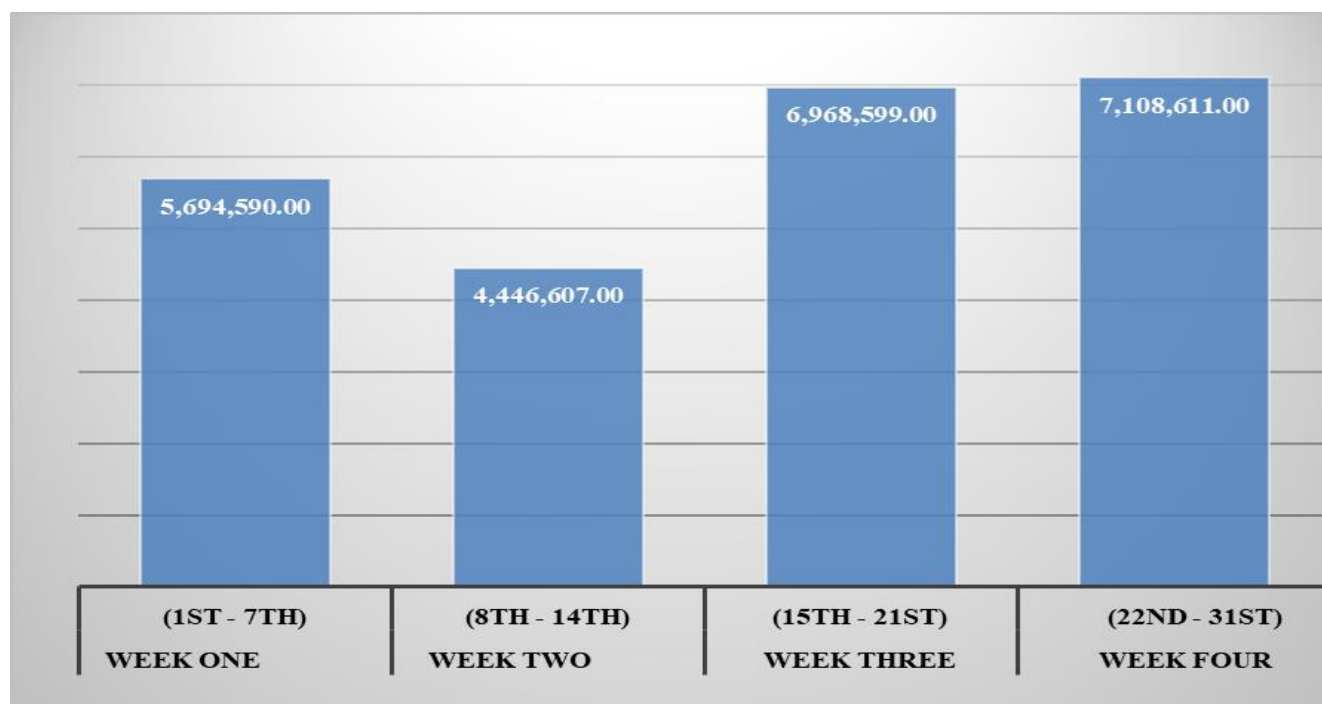
The total Own Source Revenue realized in the month of December 2024 amounts to **Kshs. 136,579,489.00** which includes **Kshs. 112,361,082.00** from Health department, **Kshs. 24,203,007.00** from Sub-Counties and **Kshs. 15,400.00** from Trade department swiped direct into CRF account as Liquor Licensing.

The table below provides a weekly analysis of the collections through CRF direct deposit, Mpesa Paybill and direct deposits into the KCB Revenue Account.

Table 1.1: Weekly Own Source Revenue performance – December 2024

DATE	WEEK ONE (1ST - 7TH)	WEEK TWO (8TH - 14TH)	WEEK THREE (15TH - 21ST)	WEEK FOUR (22ND - 31ST)	TOTAL (KSH)
KCB Direct Deposits	1,363,452.00	205,972.00	2,299,021.00	2,626,892.00	6,495,337.00
MPESA Collections	4,315,738.00	4,240,635.00	4,669,578.00	4,481,719.00	17,707,670.00
CRF Direct Deposits	15,400.00	0.00	0.00	0.00	15,400.00
TOTAL COLLECTIONS	5,694,590.00	4,446,607.00	6,968,599.00	7,108,611.00	24,218,407.00
HEALTH	0	0	0	112,361,082.00	112,361,082.00
TOTAL ACTUAL COLLECTIONS	5,694,590.00	4,446,607.00	6,968,599.00	119,469,693.00	136,579,489.00

Chart 1.1: Total Weekly Collections – December 2024



Note: this excludes Health department

During the month of December 2024, revenue collections realized by Sub-Counties shows that Rachuonyo North Sub-County led in the collection by **Ksh. 5.3Million** followed by Homa Bay Town Sub-County by **Ksh. 4.4Million** and Ndhiwa Sub-County by **Ksh. 3.Million** as shown by the performance analysis of the Sub-Counties collections.

Chart 1.2: Performance of Sub Counties Revenue Collections - December 2024

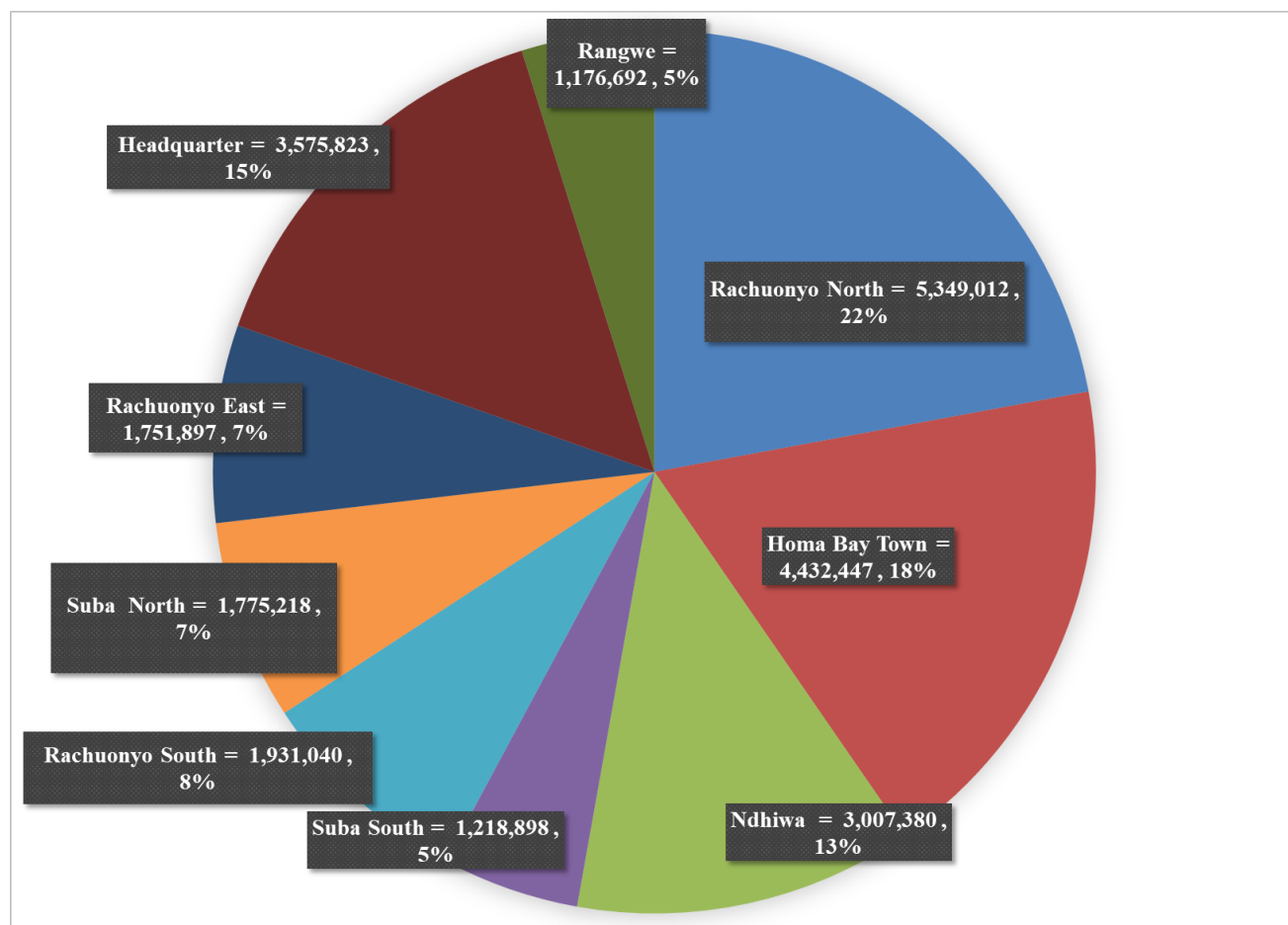


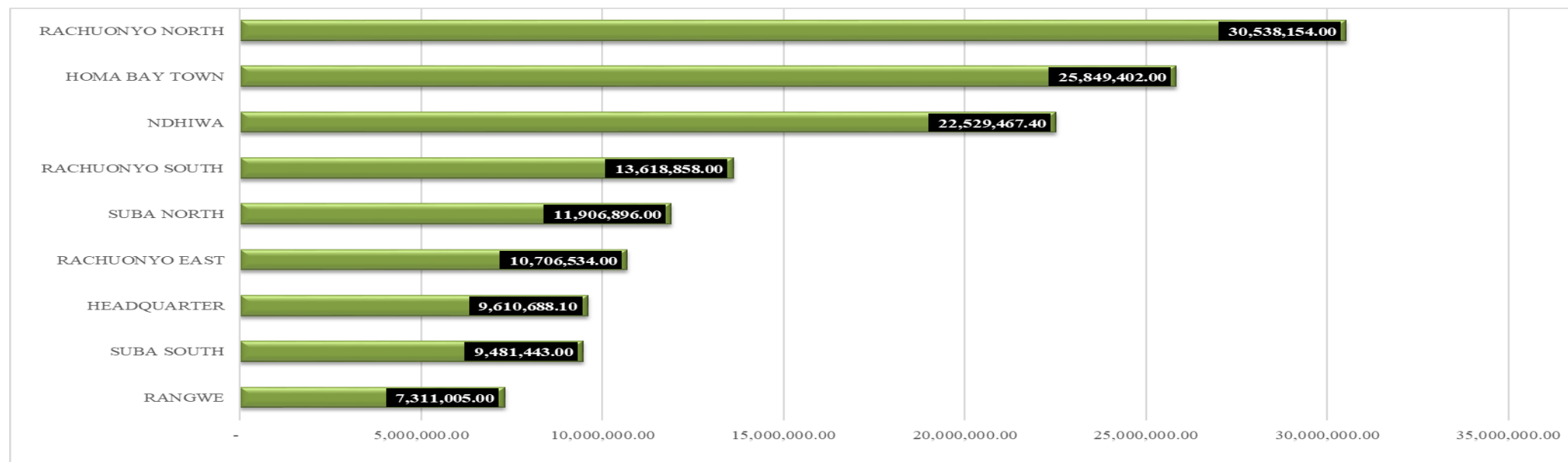
Table 1.2: Collections by Sub-Counties per revenue stream – December 2024.

Revenue Streams/Income Sources	RACHUONYO SOUTH SUB-COUNTY	HOMA BAY TOWN SUB-COUNTY	NDHIWA SUB-COUNTY	SUBA SOUTH SUB-COUNTY	SUBA NORTH SUB-COUNTY	RANGWE SUB-COUNTY	RACHUONYO NORTH SUB-COUNTY	RACHUONYO EAST SUB-COUNTY	HEADQUARTER	TOTAL (KSH)
Land Rates/Plot Rents	18,000	135,997	32,000	-	11,000	-	45,500	16,000	-	258,497.00
Land Transfers/Sales/Ext/Change of Use	-	-	-	-	10,000	-	6,500	-	-	16,500.00
Lease Charges/Consent/Transfers	-	-	-	-	-	-	-	-	-	-
Ground rents	-	16,000	-	-	35,000	-	500	3,000	-	54,500.00
Single Business Permit	3,300	844,200	4,300	28,400	11,800	9,400	17,950	-	60,500	979,850.00
Market Dues	595,470	909,690	277,510	552,250	379,306	260,510	296,752	163,187	-	3,434,675.00
Approval plans/Transfers/Certificates	101,500	60,600	82,100	-	82,600	14,300	38,600	14,300	-	394,000.00
Housing Fees (Rents)	-	53,900	-	-	-	-	-	-	-	53,900.00
Fish Cess	-	-	40	190,506	169,820	1,270	7,690	-	-	369,326.00
Other Cess Income	-	-	2,110,959	-	-	-	1,300	-	-	2,112,259.00
Taxi /Motorbike Fees	66,610	11,300	179,860	62,660	110,080	43,560	101,310	16,350	-	591,730.00
Site Value Rates	-	-	-	-	-	-	-	-	-	-
Stall/Kiosk Rents	64,000	447,500	-	-	154,400	-	-	-	-	665,900.00
Slaughter House Fees	-	153,400	-	850	-	-	-	-	-	154,250.00
Stock Auction Fees(Cattle/Goat/sheep)	95,390	68,400	49,500	112,050	90,660	112,010	169,520	36,070	-	733,600.00
Stock Movement Fees	-	-	6,050	250	-	426	-	-	-	6,726.00
Veterinary Charges	12,350	62,450	17,741	200	19,262	8,641	10,570	6,090	-	137,304.00
Advertising /Bill Board	-	9,500	2,000	-	-	-	-	-	31,000	42,500.00
Landing Fees	-	-	-	1,700	6,800	-	-	-	-	8,500.00
Bus Park Fees	850,820	1,332,410	155,720	186,210	228,590	244,130	642,420	287,800	80	3,928,180.00
Liquor Liscencing	-	-	-	-	-	-	-	-	15,400	15,400.00
Search and clearance certificates	-	-	-	-	-	-	-	-	-	-
Noise Pollution Fees	8,800	19,800	6,600	-	2,200	2,200	13,200	4,000	8,800	65,600.00
Fire Inspection Fees	-	-	-	-	6,000	-	5,000	-	-	11,000.00
Tractor Hire Services	1,500	3,000	-	-	-	-	-	-	-	4,500.00
Hire of Machineries & Equipment	-	-	-	-	-	-	-	-	-	-
Conservancy Fees/Wildlife Grants	-	-	-	-	-	-	-	-	-	-
Water Charges	-	-	-	422	-	30,345	-	-	-	30,767.00
Fines & Penalties	57,300	108,800	45,900	4,300	49,700	50,200	38,800	46,700	422,400	824,100.00
Survey/Sub Division Fees	-	-	-	-	-	-	-	-	-	-
Weight and Measures Fees	-	-	-	-	-	-	-	-	-	-
Bricks/Sand/Murram/Stones	56,000	500	37,100	79,100	408,000	399,700	3,953,400	1,158,400	-	6,092,200.00
Hire of stadium/Park/Open spaces	-	195,000	-	-	-	-	-	-	-	195,000.00
Public Health	-	-	-	-	-	-	-	-	-	-
Miscellaneous Incomes	-	-	-	-	-	-	-	-	3,037,643	3,037,643.00
Sub-Total (ksh)	1,931,040.00	4,432,447.00	3,007,380.00	1,218,898.00	1,775,218.00	1,176,692.00	5,349,012.00	1,751,897.00	3,575,823.00	24,218,407.00
Health Sector Charges(A-I-A)	-	-	-	-	-	-	-	-	112,361,082	112,361,082.00
Total	1,931,040.00	4,432,447.00	3,007,380.00	1,218,898.00	1,775,218.00	1,176,692.00	5,349,012.00	1,751,897.00	115,936,905.00	136,579,489.00

Table 1.3: Summary of Total Sub-Counties Revenue Collection Performance FY 2024/25

SUB-COUNTIES	2024 JUL	2024 AUG	2024 SEP	2024 OCT	2024 NOV	2024 DEC	TOTAL ACTUAL COLLECTIONS BY SUB-COUNTIES
RACHUONYO NORTH	4,636,850.00	5,035,052.00	4,874,740.00	5,185,110.00	5,457,390.00	5,349,012.00	30,538,154.00
HOMA BAY TOWN	3,637,871.00	4,185,295.00	4,846,670.00	4,467,910.00	4,279,209.00	4,432,447.00	25,849,402.00
NDHIWA	3,795,559.70	3,167,112.00	3,335,178.70	5,482,895.00	3,741,342.00	3,007,380.00	22,529,467.40
RACHUONYO SOUTH	2,046,985.00	2,637,773.00	2,257,880.00	2,395,940.00	2,349,240.00	1,931,040.00	13,618,858.00
SUBA NORTH	2,077,069.00	2,109,644.00	2,056,310.00	1,986,199.00	1,902,456.00	1,775,218.00	11,906,896.00
RACHUONYO EAST	1,605,645.00	1,888,895.00	1,707,950.00	1,915,811.00	1,836,336.00	1,751,897.00	10,706,534.00
HEADQUARTER	295,038.60	1,678,658.40	1,532,623.45	1,425,067.20	1,103,477.45	3,575,823.00	9,610,688.10
SUBA SOUTH	1,118,884.00	1,136,648.00	1,099,178.00	1,212,520.00	3,695,315.00	1,218,898.00	9,481,443.00
RANGWE	1,266,990.00	1,211,250.00	1,465,013.00	1,095,900.00	1,095,160.00	1,176,692.00	7,311,005.00
SUB TOTAL	20,480,892.30	23,050,327.40	23,175,543.15	25,167,352.20	25,459,925.45	24,218,407.00	141,552,447.50
HEALTH FACILITIES	48,495,470.00	51,856,717.00	58,590,834.00	32,045,548.00	72,862,878.00	112,361,082.00	376,212,529.00
TOTAL REV COLL	68,976,362.30	74,907,044.40	81,766,377.15	57,212,900.20	98,322,803.45	136,579,489.00	517,764,976.50

Chart 1.3: Total Revenue Collections Performance by Sub-Counties



On analysis of Sub-Counties revenue collections as at 31th December 2024 with a set target of **Ksh. 34,052,094.00**, the county managed to achieve **71%** of the target.

Table 1.4: Sub-Counties Performance against targets – December 2024

SUB-COUNTY	DECEMBER 2024 TARGETS	DECEMBER 2024 ACTUAL OSR COLLECTIONS	COLLECTIONS TARGET ACHIEVED (%)
Head Quarters	1,266,436.00	3,575,823.00	282%
Rachuonyo North	6,289,664.00	5,349,012.00	85%
Homa Bay Town	6,070,900.00	4,432,447.00	73%
Rachuonyo East	2,738,170.00	1,751,897.00	64%
Ndhiwa	5,060,384.00	3,007,380.00	59%
Suba North	3,615,800.00	1,775,218.00	49%
Rangwe	2,412,295.00	1,176,692.00	49%
Rachuonyo South	4,027,595.00	1,931,040.00	48%
Suba South	2,570,850.00	1,218,898.00	47%
Sub Total (Kshs.)	34,052,094.00	24,218,407.00	71%

Table 1.5: December 2024 Sub-Counties Performance against previous month of November 2024

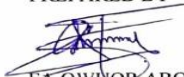
SUB-COUNTY	NOVEMBER 2024 ACTUAL OSR COLLECTIONS	DECEMBER 2024 ACTUAL OSR COLLECTIONS	PERFORMANCE VARIANCE
Head Quarters	1,103,477.45	3,575,823.00	324%
Rangwe	1,095,160.00	1,176,692.00	107%
Homa Bay Town	4,279,209.00	4,432,447.00	104%
Rachuonyo North	5,457,390.00	5,349,012.00	98%
Rachuonyo East	1,836,336.00	1,751,897.00	95%
Suba North	1,902,456.00	1,775,218.00	93%
Rachuonyo South	2,349,240.00	1,931,040.00	82%
Ndhiwa	3,741,342.00	3,007,380.00	80%
Suba South	3,695,315.00	1,218,898.00	33%
Sub Total (Kshs.)	25,459,925.45	24,218,407.00	95%

2.0: HEALTH FACILITIES REVENUE PERFORMANCE REPORT

Table 2.1: Performance of health facilities Revenue Collections - December 2024.

HOMA BAY COUNTY DEPARTMENT OF HEALTH SERVICES REVENUE REPORT FOR DECEMBER 2024			
FACILITY NAME	FIF	SHA CLAIMS	TOTAL REVENUE
1. HOMA BAY COUNTY TEACHING & REFERRAL HOSPITAL	2,191,006.00	21,482,024.00	23,673,030.00
2. MAKONGENI LEVEL 4 HOSPITAL	58,245.00	2,332,860.00	2,391,105.00
3. MARINDI SUB COUNTY HOSPITAL	153,710.00	2,500,000.00	2,653,710.00
4. RACHUONYO NORTH SUB COUNTY HOSPITAL	127,470.00	3,612,000.00	3,739,470.00
5. KANDIEGE LEVEL 4 HOSPITAL	50,430.00	3,622,200.00	3,672,630.00
6. MIRIU LEVEL 4 HOSPITAL	36,230.00	1,264,000.00	1,300,230.00
7. KABONDO SUB COUNTY HOSPITAL	53,690.00	3,650,160.00	3,703,850.00
8. OTHORO LEVEL 4 HOSPITAL	19,690.00	477,000.00	496,690.00
9. OBER LEVEL 4 HOSPITAL	36,260.00	2,109,816.00	2,146,076.00
10. RACHUONYO COUNTY HOSPITAL	707,570.00	11,166,167.00	11,873,737.00
11. NYANGIELA LEVEL 4 HOSPITAL	23,480.00	1,850,340.00	1,873,820.00
12. RANGWE SUB COUNTY HOSPITAL	54,830.00	3,628,800.00	3,683,630.00
13. NDIRU LEVEL 4 HOSPITAL	81,600.00	983,300.00	1,064,900.00
14. NDHIWA SUB COUNTY HOSPITAL	242,900.00	7,943,040.00	8,185,940.00
15. PALA SUB COUNTY HOSPITAL	8,535.00	5,199,940.00	5,208,475.00
16. MALELA LEVEL 4 HOSPITAL	43,005.00	492,190.00	535,195.00
17. SUBA SOUTH SUB COUNTY HOSPITAL	533,455.00	2,016,000.00	2,549,455.00
18. NYANDIWA LEVEL 4 HOSPITAL	41,880.00	6,578,400.00	6,620,280.00
19. MAGUNGA LEVEL 4 HOSPITAL	25,770.00	4,800,000.00	4,825,770.00
20. KISEGI LEVEL 4 HOSPITAL	16,300.00	6,541,120.00	6,557,420.00
21. MBITA SUB COUNTY HOSPITAL	151,070.00	7,734,520.00	7,885,590.00
22. OGONGO LEVEL 4 HOSPITAL	29,405.00	824,000.00	853,405.00
23. TOM MBOYA MEMORIAL LEVEL 4 HOSPITAL	25,270.00	3,615,360.00	3,640,630.00
24. SENA LEVEL 4 HOSPITAL	3,310.00	529,340.00	532,650.00
25. LEVEL 3 FACILITIES	23,570.00	2,382,824.00	2,406,394.00
26. PUBLIC HEALTH	287,000.00	-	287,000.00
TOTAL	KES 5,025,681.00	KES 107,335,401.00	KES 112,361,082.00

PREPARED BY



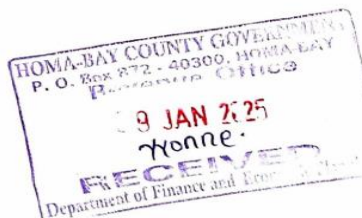
FA OLUOR ABONYO
ACCOUNTANT
HOMA BAY COUNTY



APPROVED BY



DR. KEVIN OSURI
CHIEF OFFICER FOR HEALTH
HOMA BAY COUNTY



3.0: DEPARTMENTAL REVENUE PERFORMANCE REPORT.

Revenue collections performance of departments during the month of December 2024 in comparison to December 2023 last Financial Year (FY 2023/24) increased by **71%**.

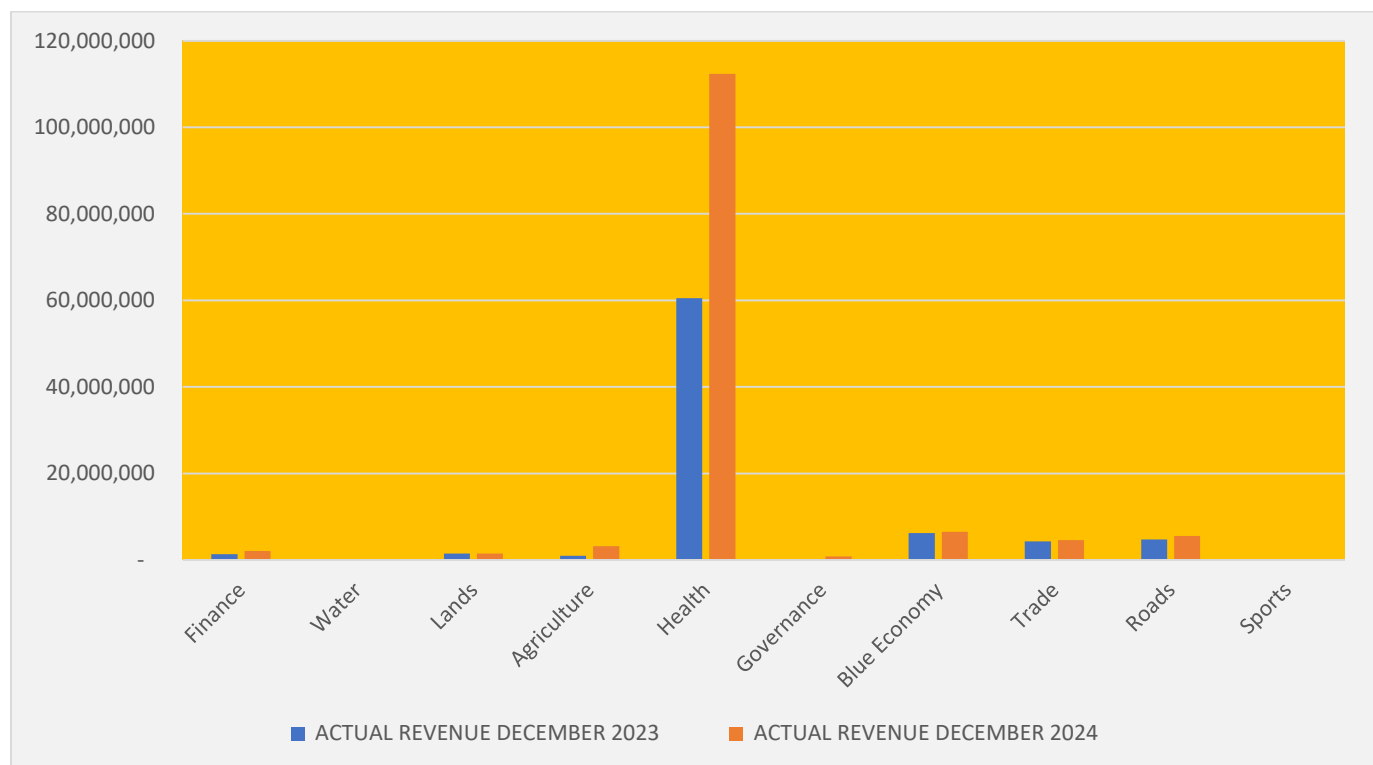
Table 3.1: December 2024 Departmental Revenue Streams Performance against same period (December 2023) last FY2023/24

REVENUE STREAMS	ACTUAL REVENUE DECEMBER 2023	ACTUAL REVENUE DECEMBER 2024	VARIANCE
A. Department of Land, Physical Planning, Housing & Urban Development:			
1. Land Rates	349,211	258,497	(90,714)
2. Land Transfers/Extension/Change of Use	16,000	16,500	500
3. Lease Charges/Consent	27,500	-	(27,500)
4. Land/Ground rents	131,580	54,500	(77,080)
5. Approval plans/Transfers/Certificates	210,300	394,000	183,700
6. Housing Fees (Rents)	43,000	53,900	10,900
7. Stall/Kiosk Rents	722,022	665,900	(56,122)
8. Site Value Rates	-	-	-
9. Search and clearance certificates	7,000	-	(7,000)
10. Survey/Sub Division Fees	-	-	-
SUB-TOTAL	1,506,613	1,443,297	(63,316)
B. Department of Trade, Industry, Tourism, Co-operative Development & Marketing:			
1. Single Business Permit	854,550	979,850	125,300
2. Market Dues	3,287,336	3,434,675	147,339
3. Weight and Measures Fees	-	-	-
4. Advertising /Bill Board	13,000	42,500	29,500
5. Liquor Liscencing	91,500	15,400	(76,100)
SUB-TOTAL	4,246,386	4,472,425	226,039
C. Department of Agriculture & Livestock:			
1. Slaughter House Fees	152,795	154,250	1,455
2. Stock Auction Fees(Cattle/Goat/sheep)	670,590	733,600	63,010

3. Stock Movement Fees	1,000	6,726	5,726
4. Other Cess Income	62,368	2,112,259	2,049,891
5. Tractor Hire Services	4,900	4,500	(4,900)
6. Veterinary Charges	96,925	137,304	40,379
SUB-TOTAL	988,578	3,148,639	2,155,561
D. Department of Roads, Public Works, Transport & Infrastructure:			
1. Bus Park Fees	4,063,560	3,928,180	(135,380)
2. Taxi /Motorbike Fees	691,859	591,730	(100,129)
3. Hire of Machineries & Equipment	-	-	-
SUB-TOTAL	4,755,419	4,519,910	(235,509)
E. Department of Blue Economy, Fisheries, Mining & Digital Economy:			
1. Landing Fees	10,800	8,500	(2,300)
2. Bricks/Sand/Murram/Stones	5,227,950	6,092,200	864,250
3. Fish Cess	933,305	369,326	(563,979)
SUB-TOTAL	6,172,055	6,470,026	297,971
F. Department of Water, Irrigation, Sanitation, Environment, Energy, Forestry & Climate change:			
1. Water Charges	46,375	30,767	(15,608)
2. Noise Pollution Fees	73,800	65,600	(8,200)
3. Conservancy Fees/Wildlife Grants	-	-	-
SUB-TOTAL	120,175	96,367	(23,808)
G. Department of Governance & Administration:			
1. Fines & Penalties	188,330	824,100	635,770
2. Fire Inspection Fees	-	11,000	11,000
SUB-TOTAL	188,330	835,100	646,770
H. Department of Finance & Economic Planning:			
1. Miscellaneous Incomes	1,341,083	3,037,643	1,701,060
SUB-TOTAL	1,341,083	3,037,643	1,701,060
I. Department of Sports and Culture			
1. Hire of Stadium/Park/Open Spaces	149,550	195,000	45,450

SUB-TOTAL	149,550	195,000	45,450
	19,468,189	24,218,407	4,750,218
J. Department of Health & Medical Services(A-I-A)			
1. Facility billed NHIF & F.I.F.	60,535,047	112,361,082	51,826,035
2. Public health	-	-	-
SUB-TOTAL	60,535,047	112,361,082	51,826,035
TOTAL REVENUE (KSH)	80,003,236	136,579,489	56,576,253

Chart 3.1: December 2024 Revenue Collections Performance against December 2023



Revenue collection performance of departments during the month of December 2024 in comparison to November 2024 increased by **39%**.

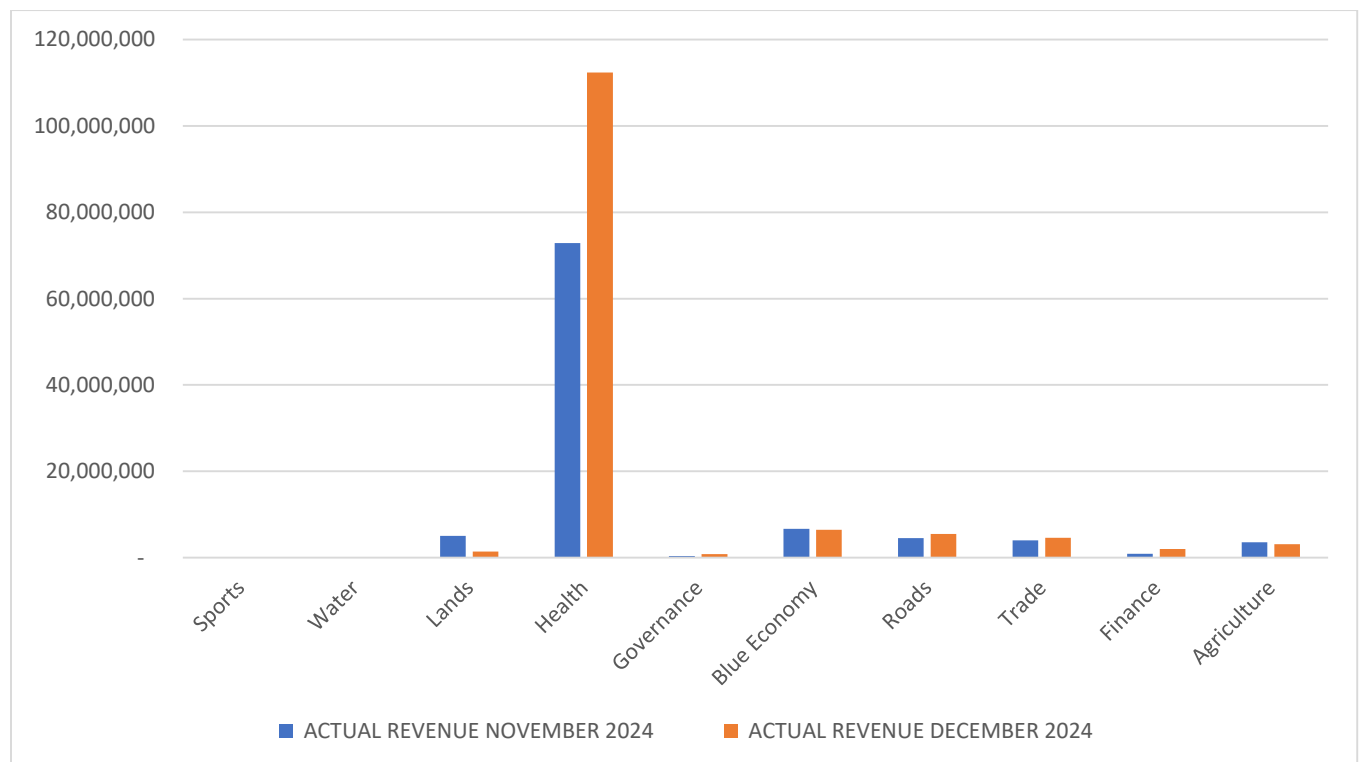
Table 3.2: December 2024 Departmental Revenue Streams Performance against previous month of November 2024

REVENUE STREAMS	ACTUAL REVENUE NOVEMBER 2024	ACTUAL REVENUE DECEMBER 2024	VARIANCE
A. Department of Land, Physical Planning, Housing & Urban Development:			
1. Land Rates	584,679	258,497	(326,182)
2. Land Transfers/Extension/Change of Use	120,000	16,500	(103,500)
3. Lease Charges/Consent	2,596,687	-	(2,596,687)
4. Land/Ground rents	210,500	54,500	(156,000)
5. Approval plans/Transfers/Certificates	488,900	394,000	(94,900)
6. Housing Fees (Rents)	245,500	53,900	(191,600)
7. Stall/Kiosk Rents	785,100	665,900	(119,200)
8. Site Value Rates	-	-	-
9. Search and clearance certificates	37,300	-	(37,300)
10. Survey/Sub Division Fees	-	-	-
SUB-TOTAL	5,068,666	1,443,297	(3,625,369)
B. Department of Trade, Industry, Tourism, Co-operative Development & Marketing:	-	-	
1. Single Business Permit	221,845	979,850	758,005
2. Market Dues	3,545,471	3,434,675	(110,796)
3. Weight and Measures Fees	-	-	-
4. Advertising /Bill Board	126,500	42,500	(84,000)
5. Liquor Liscencing	90,400	15,400	(75,000)
SUB-TOTAL	3,984,216	4,472,425	488,209
C. Department of Agriculture & Livestock:	-	-	
1. Slaughter House Fees	126,600	154,250	27,650
2. Stock Auction Fees(Cattle/Goat/sheep)	465,100	733,600	268,500

3. Stock Movement Fees	1,760	6,726	4,966
4. Other Cess Income	2,847,117	2,112,259	(734,858)
5. Tractor Hire Services	2,000	4,500	(2,000)
6. Veterinary Charges	119,811	137,304	17,493
SUB-TOTAL	3,562,388	3,148,639	(418,249)
D. Department of Roads, Public Works, Transport & Infrastructure:	-	-	
1. Bus Park Fees	3,950,290	3,928,180	(22,110)
2. Taxi /Motorbike Fees	603,040	591,730	(11,310)
3. Hire of Machineries & Equipment	-	-	-
SUB-TOTAL	4,553,330	4,519,910	(33,420)
E. Department of Blue Economy, Fisheries, Mining & Digital Economy:	-	-	
1. Landing Fees	8,500	8,500	-
2. Bricks/Sand/Murram/Stones	6,252,200	6,092,200	(160,000)
3. Fish Cess	401,048	369,326	(31,722)
SUB-TOTAL	6,661,748	6,470,026	(191,722)
F. Department of Water, Irrigation, Sanitation, Environment, Energy, Forestry & Climate change:	-	-	
1. Water Charges	128,600	30,767	(97,833)
2. Noise Pollution Fees	44,000	65,600	21,600
3. Conservancy Fees/Wildlife Grants	-	-	-
SUB-TOTAL	172,600	96,367	(76,233)
G. Department of Governance & Administration:	-	-	
1. Fines & Penalties	402,700	824,100	421,400
2. Fire Inspection Fees	18,000	11,000	(7,000)
SUB-TOTAL	420,700	835,100	414,400
H. Department of Finance & Economic Planning:	-	-	
1. Miscellaneous Incomes	910,577	3,037,643	2,131,566
SUB-TOTAL	910,577	3,037,643	2,131,566
I. Department of Sports and Culture	-	-	

1. Hire of Stadium/Park/Open Spaces	125,700	195,000	69,300
SUB-TOTAL	125,700	195,000	69,300
	25,459,925	24,218,407	(1,241,518)
J. Department of Health & Medical Services(A-I-A)	-	-	
1. Facility billed NHIF & F.I.F.	72,862,878	112,361,082	39,498,204
2. Public health	-	-	-
SUB-TOTAL	72,862,878	112,361,082	39,498,204
TOTAL REVENUE (KSH)	98,322,803	136,579,489	38,256,686

Graph 3.2: December 2024 Revenue Collections Performance against November 2024



The total revenue collections performance by departments in respect to their revenue streams as at 31st December 2024 achieved **35%** of the Approved Estimates for FY 2024/25.

Table 3.3: Departmental revenue Performance against Approved Estimates

REVENUE STREAMS		APPROVED ESTIMATES FY 2024/2025	ACTUAL REVENUE FY 2024/2025 (JULY 2024 - DEC 2024)	VARIANCE	ACHIEVED %
A. Department of Land, Physical Planning, Housing & Urban Development:					
1.	Land Rates	35,182,680	3,026,083	(32,156,597)	9%
2.	Land Transfers/Sales/Change of Use	1,602,150	294,500	(1,307,650)	18%
3.	Lease Charges/Consent/Transfers	2,536,510	2,624,187	87,677	103%
4.	Land/Ground rents	2,471,249	728,400	(1,742,849)	29%
5.	Approval plans/Transfers/Certificates	15,007,800	2,509,400	(12,498,400)	17%
6.	Housing Fees (Rents)	1,234,970	568,900	(666,070)	46%
7.	Stall/Kiosk Rents	11,586,050	5,062,780	(6,523,270)	44%
8.	Site Value Rates	-	-	-	
9.	Search and clearance certificates	144,100	55,300	(88,800)	38%
10.	Survey/Sub Division Fees	573,100	19,500	(553,600)	3%
SUB-TOTAL		70,338,609	14,889,050	(55,449,559)	21%
B. Department of Trade, Industry, Tourism, Co-operative Development & Marketing:					
1.	Single Business Permit	109,266,480	7,168,898	(102,097,582)	7%
2.	Market Dues	48,800,070	20,524,583	(28,275,487)	42%
3.	Weight and Measures Fees	652,322	226,340	(425,982)	35%
4.	Advertising /Bill Board	20,597,350	1,031,200	(19,566,150)	5%
5.	Liquor Liscencing	16,349,790	790,900	(15,558,890)	5%
SUB-TOTAL		195,666,012	29,741,921	(165,924,091)	15%
C. Department of Agriculture & Livestock:					
1.	Slaughter House Fees	1,931,050	795,950	(1,135,100)	41%

2.	Stock Auction Fees(Cattle/Goat/sheep)	6,961,042	3,274,060	(3,686,982)	47%
3.	Stock Movement Fees	1,044,250	41,396	(1,002,854)	4%
4.	Other Cess Income	23,041,580	15,243,439	(7,798,141)	66%
5.	Tractor Hire Services	2,068,990	238,680	(1,834,810)	11%
6.	Veterinary Charges	1,520,940	741,510	(779,430)	49%
SUB-TOTAL		36,567,852	20,335,035	(16,237,317)	56%
D. Department of Roads, Public Works, Transport & Infrastructure:					
1.	Bus Park Fees	55,463,090	24,333,990	(31,129,100)	44%
2.	Taxi /Motorbike Fees	42,153,080	3,455,322	(38,697,758)	8%
3.	Hire of Machineries & Equipment	260,700	-	(260,700)	0%
SUB-TOTAL		97,876,870	27,789,312	(70,087,558)	28%
E. Department of Blue Economy, Fisheries, Mining & Digital Economy:					
1.	Landing Fees	1,022,150	22,000	(1,000,150)	2%
2.	Bricks/Sand/Murram/Stones	67,302,616	34,499,460	(32,803,156)	51%
3.	Fish Cess	15,034,620	2,985,451	(12,049,169)	20%
SUB-TOTAL		83,359,386	37,506,911	(45,852,475)	45%
F. Department of Water, Irrigation, Sanitation, Environment, Energy, Forestry & Climate change:					
1.	Water Charges	651,950	259,310	(392,640)	40%
2.	Noise Pollution Fees	1,454,650	236,400	(1,218,250)	16%
3.	Conservancy Fees/Wildlife Grants	-	3,330	3,330	
SUB-TOTAL		2,106,600	499,040	(1,607,560)	24%
G. Department of Governance & Administration:					
1.	Fines & Penalties	2,620,500	2,131,290	(489,210)	81%
2.	Fire Inspection Fees	4,818,520	75,800	(4,742,720)	2%
SUB-TOTAL		7,439,020	2,207,090	(5,231,930)	30%
H. Department of Youths, Sports, Gender & Talent Dev.:					

1.	Hire of Stadium, park & open spaces	2,550,270	483,400	(2,066,870)	19%
SUB-TOTAL		2,550,270	483,400	(2,066,870)	19%
I. Department of Finance & Economic Planning:					
1.	Miscellaneous Incomes	5,833,298	7,706,688	1,877,890	132%
SUB-TOTAL		5,833,298	7,706,688	1,877,890	132%
	OSR TOTALS	501,737,917	141,158,448	(360,579,470)	28%
J. Department of Public Health & Medical Services (A-I-A):					
1.	FIF & Billed NHIF	981,068,740	376,212,529	(604,856,211)	38%
2.	Public health	-	-	-	
SUB-TOTAL		981,068,740	376,212,529	(604,856,211)	38%
	GRAND TOTAL (KSH)	1,482,806,657	517,370,977	(965,435,681)	35%

Revenue collections performance by departments as at 31st December, 2024 against the Actual Revenue collections same period previous FY 2023/24 is at **107%**.

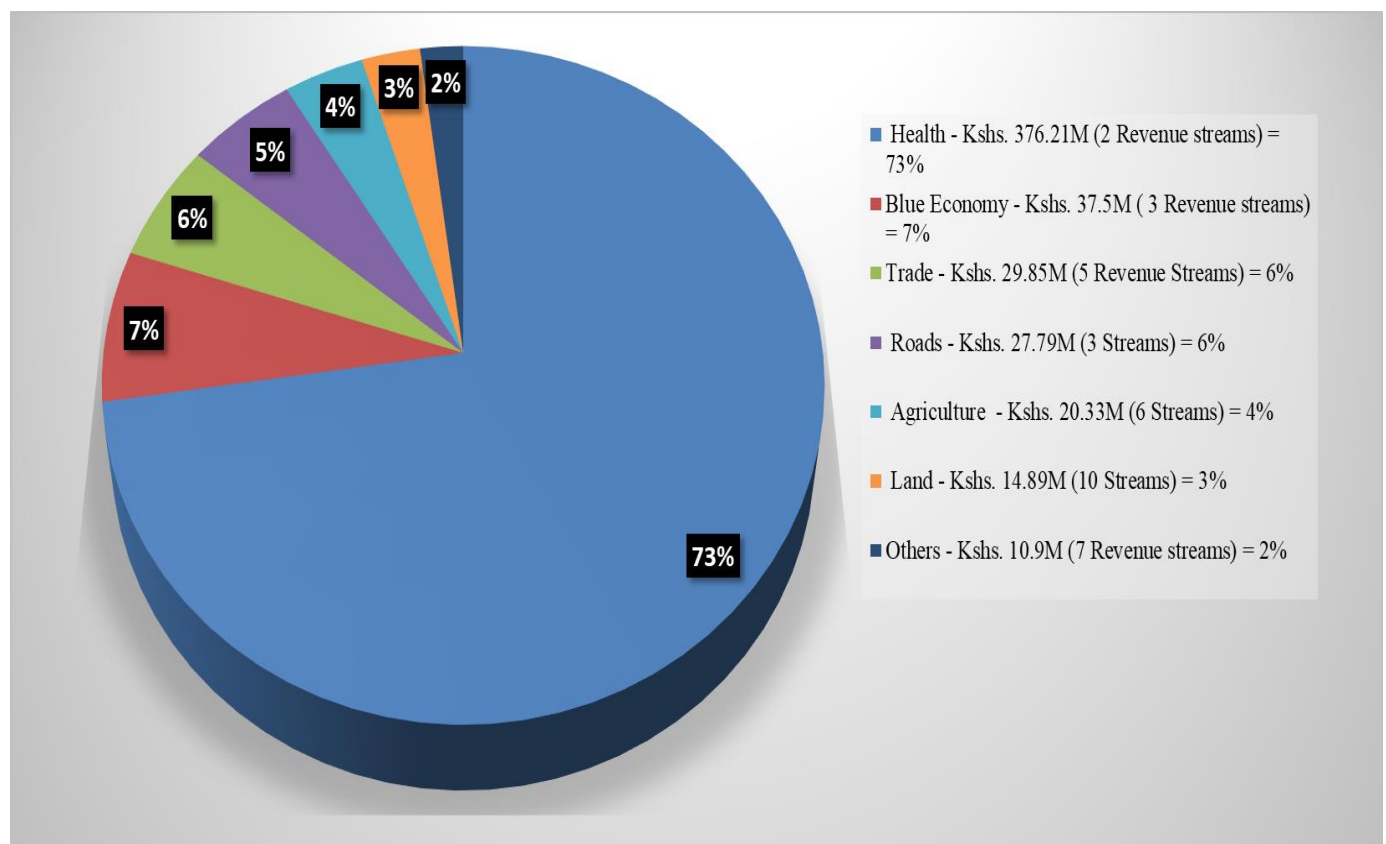
Table 3.4: FY 2024/25 Departmental Revenue performance against Actual Revenue Collections FY 2023/24 During same period

REVENUE STREAMS		ACTUAL REVENUE FY 2023/2024 (JULY 2023 - DEC 2023)	ACTUAL REVENUE FY 2024/2025 (JULY 2024 - DEC 2024)	VARIANCE	ACHIEVED %
A. Department of Land, Physical Planning, Housing & Urban Development:					
1.	Land Rates	2,073,666	3,026,083	952,417	146%
2.	Land Transfers/Sales/Change of Use	244,500	294,500	50,000	120%
3.	Lease Charges/Consent/Transfers	2,230,125	2,624,187	394,062	118%
4.	Land/Ground rents	1,131,000	728,400	(402,600)	64%
5.	Approval plans/Transfers/Certificates	1,707,579	2,509,400	801,821	147%
6.	Housing Fees (Rents)	669,600	568,900	(100,700)	85%
7.	Stall/Kiosk Rents	5,879,798	5,062,780	(817,018)	86%
8.	Site Value Rates	-	-	-	
9.	Search and clearance certificates	23,500	55,300	31,800	235%
10.	Survey/Sub Division Fees	195,000	19,500	(175,500)	10%
SUB-TOTAL		14,154,768	14,889,050	734,282	105%
B. Department of Trade, Industry, Tourism, Co-operative Development & Marketing:			-		
1.	Single Business Permit	8,846,833	7,168,898	(1,677,935)	81%
2.	Market Dues	16,211,010	20,524,583	4,313,573	127%
3.	Weight and Measures Fees	169,040	226,340	57,300	134%
4.	Advertising /Bill Board	1,566,242	1,031,200	(535,042)	66%
5.	Liquor Liscencing	2,416,961	790,900	(1,626,061)	33%
SUB-TOTAL		29,210,086	29,741,921	531,835	102%
C. Department of Agriculture & Livestock:			-		
1.	Slaughter House Fees	729,300	795,950	66,650	109%

2.	Stock Auction Fees(Cattle/Goat/sheep)	2,540,290	3,274,060	733,770	129%
3.	Stock Movement Fees	6,850	41,396	34,546	604%
4.	Other Cess Income	7,766,534	15,243,439	7,476,905	196%
5.	Tractor Hire Services	302,850	238,680	(68,670)	77%
6.	Veterinary Charges	473,991	741,510	267,519	156%
SUB-TOTAL		11,819,815	20,335,035	8,510,720	172%
D. Department of Roads, Public Works, Transport & Infrastructure:			-		
1.	Bus Park Fees	17,846,295	24,333,990	6,487,695	136%
2.	Taxi /Motorbike Fees	2,726,895	3,455,322	728,427	127%
3.	Hire of Machineries & Equipment	196,000	-	(196,000)	0%
SUB-TOTAL		20,769,190	27,789,312	7,020,122	134%
E. Department of Blue Economy, Fisheries, Mining & Digital Economy:			-		
1.	Landing Fees	50,300	22,000	(28,300)	44%
2.	Bricks/Sand/Murram/Stones	20,239,657	34,499,460	14,259,803	170%
3.	Fish Cess	3,106,511	2,985,451	(121,060)	96%
SUB-TOTAL		23,396,468	37,506,911	14,110,443	160%
F. Department of Water, Irrigation, Sanitation, Environment, Energy, Forestry & Climate change:			-		
1.	Water Charges	246,309	259,310	13,001	105%
2.	Noise Pollution Fees	183,420	236,400	52,980	129%
3.	Conservancy Fees/Wildlife Grants	87,480	3,330	(84,150)	4%
SUB-TOTAL		517,209	499,040	(18,169)	96%
G. Department of Governance & Administration:			-		
1.	Fines & Penalties	1,108,487	2,131,290	1,022,803	192%
2.	Fire Inspection Fees	285,250	75,800	(209,450)	27%
SUB-TOTAL		1,393,737	2,207,090	813,353	158%
H. Department of Youths, Sports, Gender & Talent Dev.:			-		

1.	Hire of Stadium, park & open spaces	971,053	483,400	(487,653)	50%
SUB-TOTAL		971,053	483,400	(487,653)	50%
I. Department of Finance & Economic Planning:			-		
1.	Miscellaneous Incomes	3,151,113	7,706,688	4,560,075	245%
SUB-TOTAL		3,151,113	7,706,688	4,560,075	245%
	OSR TOTALS	105,383,439	141,158,448	35,775,009	134%
J. Department of Public Health & Medical Services (A-I-A):			-		
1.	FIF & Billed NHIF	378,495,067	376,212,529	(2,282,538)	99%
2.	Public health	-	-	-	0%
SUB-TOTAL		378,495,067	376,212,529	(2,282,538)	99%
	GRAND TOTAL (KSH)	483,878,506	517,370,977	33,492,471	107%

Chart 3.3: Performance of revenue generated by departments as at 31st December, 2024



4.0: REVENUE COLLECTIONS & MANAGEMENT SYSTEM PERFORMANCE REPORT

Out of **Kshs. 24,328,007.00** that was realized from Sub-Counties in the month of December 2024, a total of **Kshs. 17,685,438.00** which represents **73%** was collected through the Revenue Collections and Management System.

Table 4.1 Revenue Collections and Management System uptake Performance – December 2024

SUB-COUNTY	DECEMBER 2024 SYSTEMS COLLECTIONS	DECEMBER 2024 ACTUAL OSR COLLECTIONS	PERFORMANCE VARIANCE
Suba South	1,214,696.00	1,218,898.00	100%
Rachuonyo North	5,188,042.00	5,349,012.00	97%
Suba North	1,718,452.00	1,775,218.00	97%
Rachuonyo East	1,638,557.00	1,751,897.00	94%
Rangwe	1,100,136.00	1,176,692.00	93%
Rachuonyo South	1,772,045.00	1,931,040.00	92%
Homa Bay Town	3,333,740.00	4,432,447.00	75%
Ndhiwa	1,096,790.00	3,007,380.00	36%
Head Quarters	622,980.00	3,575,823.00	17%
Sub Total (Kshs.)	17,685,438.00	24,218,407.00	73%

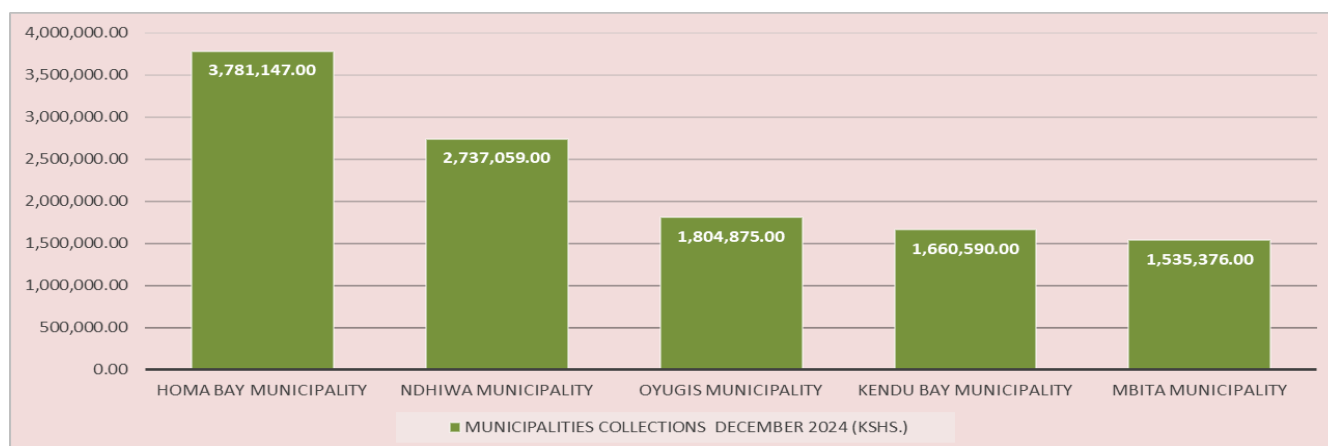
5.0: MUNICIPALITIES REVENUE COLLECTIONS PERFORMANCE REPORT

In the month of December 2024, a total of **Kshs. 11,519,047.00** was realized from the municipalities revenue collections.

Table 5.1: Municipalities Revenue Collections Performance- December 2024

MUNICIPALITY	MUNICIPALITIES COLLECTIONS NOVEMBER 2024 (KSHS.)
HOMA BAY MUNICIPALITY	3,781,147.00
NDHIWA MUNICIPALITY	2,737,059.00
OYUGIS MUNICIPALITY	1,804,875.00
KENDU BAY MUNICIPALITY	1,660,590.00
MBITA MUNICIPALITY	1,535,376.00
TOTAL	11,519,047.00

Graph 5.1: Municipalities Revenue Collections Performance – December 2024



Municipalities revenue collection performance for the month of December 2024 against the previous month is at **91%**.

Table 5.2: Performance of Municipalities Revenue Collections against the previous month of November 2024

MUNICIPALITY	MUNICIPALITIES COLLECTIONS NOVEMBER 2024 (KSHS.)	MUNICIPALITIES COLLECTIONS DECEMBER 2024 (KSHS.)	VARIANCE %
HOMA BAY MUNICIPALITY	3,790,580.00	3,781,147.00	100%
NDHIWA MUNICIPALITY	3,572,907.00	2,737,059.00	77%
OYUGIS MUNICIPALITY	2,169,270.00	1,804,875.00	83%
KENDU BAY MUNICIPALITY	1,781,280.00	1,660,590.00	93%
MBITA MUNICIPALITY	1,401,633.00	1,535,376.00	110%
TOTAL	12,715,670.00	11,519,047.00	91%



HOMA BAY COUNTY WATER AND SANITATION CO. LTD

P.O. Box 170 (Postal Code -40300) Homa Bay

Tel: +254 717 428 030

E-mail: homawater@gmail.com

F-info@homawasco.co.ke

REVENUE:

OWN SOURCE

PERIOD:

Dec-24

SOURCE	Monthly Target	Actual billed	
Revenue channel		Nov-24	Dec-24
Water & sewer Sales	8,803,500	5,341,044.50	5,680,793.75
Tankers	573,336	366,000.00	200,000.00
Exhausters	394,280	211,000.00	60,000.00
Dumping	125,000	141,000.00	135,000.00
Other income	476,023	652,625.00	474,951.00
TOTALS	10,372,139	6,711,669.50	6,550,744.75



REVENUE BILLED PER AREA							
Area	Monthly target	Nov-24		Collection efficiency(%)	Dec-24		
		Billed	Collected		Billed	Collected	Collection efficiency(%)
Homabay	5,296,406	3,008,354.50	2,013,592.45	67	3,327,017.75	5,222,046.22	157
Oyugis	2,008,313	834,402.00	635,120.25	76	729,813.00	598,811.00	82
Mbita	620,500	492,710.00	203,589.00	41	235,155.00	204,371.00	87
Kendu bay	504,156	438,671.00	294,206.00	67	789,402.00	293,016.00	37
West karachuonyo	-	142,300.00	124,042.00	87	153,935.00	135,302.00	88
Rodi & Asego cluster	374,125	304,513.00	256,409.00	84	287,941.00	200,427.00	70
Tanker	573,336	366,000.00	196,000.00	54	200,000.00	341,000.00	171
Exhauster	394,280	211,000.00	108,000.00	51	60,000.00	120,000.00	200
Dumping	125,000	141,000.00	141,000.00	100	135,000.00	30,000.00	22
Ndhiwa	-	51,285.00	22,570.00	44	76,065.00	47,714.00	63
Kanyadhiang	-	68,809.00	40,602.00	59	81,465.00	61,346.00	75
Direct water sales	312,931	132,825.00	132,825.00	100	119,651.00	119,651.00	100
New connection fees	122,536	178,500.00	200,370.00	112	149,800.00	143,140.00	96
Reconnection & Surcharges	40,556	93,800.00	86,000.00	92	38,000.00	65,200.00	172
Suspense	-	-	-	-	-	187,764.00	-
Deposits	-	247,500.00	267,473.50	108	167,500.00	157,345.00	94
SUB TOTALS	10,372,139	6,711,669.50	4,721,799.20	70	6,550,744.75	7,927,133.22	121
County(Electricity)	-	-	-	-	-	500,000.00	-
WSTF	-	-	-	-	-	3,190,000.00	-
GRAND TOTALS	10,372,139	6,711,669.50	4,721,799.20		6,550,744.75	11,617,133.22	

BANK SUMMARY		
MODE OF PAYMENT	Nov-24	Dec-24
MPESA 169595	3,538,088.35	3,696,322.37
MPESA 7996147	40,452.00	47,984.00
KCB	822,006.35	633,045.85
COOP DEP	-	-
COOP EXPE	212,316.50	3,539,511.00
EQUITY	74,421.00	-
EQUITY 1	-	3,190,000.00
POST BANK	34,515.00	10,270.00
TOTAL	4,721,799.20	11,117,133.22

EXPENDITURE REPORT FOR DECEMBER 2024	
Particulars	expenditure
security	172,000.00
AGM	327,850.00
Chemicals	1,032,586.00
pipes	375,000.00
O & M	1,454,679.00
Fuel	620,000.00
SHIF	75,707.00
Salaries	6,392,681.00
Mtr reading	170,730.00
Data	15,000.00
Bonuses	183,500.00
directors allowance	149,000.00
Electricity	500,000.00
M/v expenses	145,000.00
totals	11,613,733.00



Prepared by EDDIE ODMBA Signature [Signature] Date 6/1/2025

Confirmed by [Signature] Date 6/1/2025

