



REPUBLIC OF KENYA

**COUNTY GOVERNMENT
OF HOMA BAY
COUNTY REVENUE BOARD
(USHURU CENTER)**

P.O Box 469-40300 Homa Bay
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HOMA BAY COUNTY

Tulipe Ushuru Tujenge Homa Bay

Endless Potential

12TH SEPTEMBER 2023

TO:

**CECM - FINANCE AND ECONOMIC PLANNING,
HOMABAY COUNTY GOVERNMENT.**



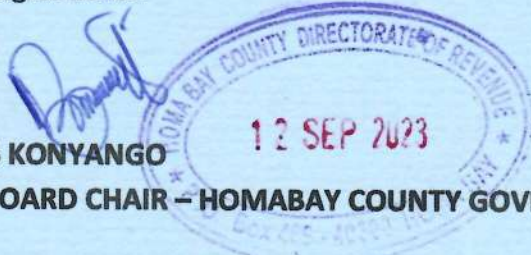
Dear Sir

RE: REVENUE COLLECTION REPORT FOR AUGUST 2023

Find the attached revenue report for the month of August 2023 during which **Kshs. 91,158,423. (Ninety One Million, One Hundred and Fifty Eight Thousand Four Hundred and Twenty Three)** was collected. **Kshs. 72,543,781** of the total collections was realized from health facilities while **kshs. 18,614,642** were collections from other revenue streams.

During the said period, the Departments of Trade (Liquor Permits), and HOMAWASCO reported to have realized **Kshs. 689,000** and **Kshs. 7,592,840** respectively. (Reports attached)

This report also presents a performance overview of the revenue collection system during the month of August 2023.



DR. TOBIAS KONYANGO

REVENUE BOARD CHAIR – HOMABAY COUNTY GOVERNMENT

CC:

- Chief Officer - Finance & Economic Planning.
- Head of Accounts.
- Director Trade
- Director Lands & Housing
- Director Water & Environment
- Director Agriculture
- Director Blue Economy, Mining & Fisheries
- Director Roads, Transport & Public works
- Director Governance & Administration
- Director Sports & Culture
- Director Public Health

HOMABAY COUNTY REVENUE REPORT FOR AUGUST 2023

A. SUB-COUNTIES REVENUE PERFORMANCE REPORT

The total local revenue generated by Sub-Counties in the month of August 2023 amounted to Kshs. 18.61 million. This represents a 501 per cent increase in comparison to the Kshs. 3.10 Million collected same period last financial year.

Table 1.1 provides a weekly analysis of the collections through Mpesa Paybill and KCB Revenue Account direct deposits.

Table 1:1: Weekly Own Source Revenue performance – August 2023

DATE	WEEK ONE (1ST - 7TH)	WEEK TWO (8TH - 14TH)	WEEK THREE (15TH - 21ST)	WEEK FOUR 22ND - 31ST	TOTAL (KSH)
KCB DIRECT DEPOSITS	1,289,167.00	957,545.00	837,225.00	1,386,271.00	4,470,208.00
MPESA COLLECTIONS	2,345,259.00	3,134,245.00	3,297,236.00	5,367,694.00	14,144,434.00
TOTAL COLLECTIONS	3,634,426.00	4,091,790.00	4,134,461.00	6,753,965.00	18,614,642.00



Analysis of collections realized by sub-counties indicates Homa Bay Town Sub-county on the lead with a total of Kshs.3.94 million while Rangwe had the least collections at Kshs.1.17 million. Table 1.2 shows performance of Sub-Counties per revenue stream for August 2023.

Table 1.2: Collections by sub-counties per revenue stream

Revenue Streams/Income Sources	RACHUONYO, SOUTH SUB-COUNTY	HOMABAY 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	HEADQUARTERS	TOTAL (KSH)
Land Rates	-	88,216	71,500	-	25,000	124,500	272,450	25,450	-	607,116
Land Transfers/Sales/Change of Use	-	-	-	-	5,500	11,000	-	3,000	-	19,500
Lease Charges/Consent/Transfers	-	-	-	-	-	-	-	-	-	-
Land/Ground rents	61,600	2,500	300	30,000	36,500	107,800	-	-	-	238,700
Single Business Permit	536,480	773,500	495,450	204,000	315,770	132,575	169,200	46,200	302,500	2,975,675
Market Dues	552,440	906,030	265,710	249,190	275,210	210,010	251,070	159,780	-	2,869,440
Approval plans/Transfers/Certificates	114,300	-	-	-	177,000	-	15,000	9,000	47,500	362,800
Housing Fees (Rents)	-	-	-	-	147,200	-	-	-	-	147,200
Fish Cess	-	-	-	224,790	247,791	4,500	43,420	-	-	520,501
Other Cess Income	-	-	-	2,170	-	58,000	-	-	-	60,170
Taxi /Motorbike Fees	68,350	135,950	164,440	49,720	99,120	59,360	87,920	12,220	-	677,080
Site Value Rates	-	-	-	-	-	-	-	-	-	-
House/Kiosk Rents	206,500	658,000	-	127,420	142,700	42,330	136,870	1,200	30,000	1,345,020
Slaughter House Fees	27,770	119,504	-	-	-	6,250	-	4,200	-	157,724
Stock Auction Fees(Cattle/Goat/sheep)	52,600	57,100	38,930	111,000	87,200	93,140	116,900	21,750	-	578,620
Stock Movement Fees	-	-	-	-	-	1,100	-	-	-	1,100
Veterinary Charges	21,860	33,326	-	-	9,870	-	13,600	68,100	-	146,756
Advertising /Bill Board	1,200	12,000	-	5,400	4,600	-	-	-	204,250	217,450
Landing Fees	-	-	-	-	-	-	-	-	-	-
Bus Park Fees	694,260	1,000,230	262,205	205,820	267,480	138,269	353,250	231,100	-	3,152,614
Liquor Liscensing	-	-	-	-	-	-	-	52,500	-	52,500
Search and clearance certificates	-	-	-	-	-	500	-	-	-	500
Noise Pollution Fees	11,000	6,600	-	-	-	-	-	8,120	40,900	66,620
Fire Inspection Fees	-	-	-	-	-	-	-	-	5,000	5,000
Tractor Hire Services	-	-	-	-	-	-	-	-	113,100	113,100
Hire of Machineries & Equipment	-	-	-	-	-	-	-	-	46,000	46,000
Conservancy Fees/Wildlife Grants	32,300	-	-	-	-	-	-	-	-	32,300
Water Charges	-	-	-	-	-	24,523	27,870	-	-	52,393
Fines & Penalties	113,275	21,400	6,700	10,250	1,000	10,950	5,500	1,400	9,300	179,775
Survey/Sub Division Fees	-	-	-	-	-	-	-	-	-	-
Weight and Measures Fees	-	3,500	-	-	-	-	-	-	13,340	16,840
Bricks/Sand/Murrum/Stones	288,000	4,500	-	72,700	68,100	143,830	2,370,600	663,500	-	3,611,230
Stadium Hire/Park/Open spaces	-	115,950	-	-	-	-	-	-	-	115,950
Miscellaneous Incomes	37,500	-	-	-	-	-	-	-	197,468	234,968
Health Sector Charges(A-I-A)	-	-	-	-	-	-	-	-	-	-
Total	2,819,435	3,938,306	1,305,235	1,292,460	1,910,041	1,168,637	3,863,650	1,307,520	1,009,358	18,614,642

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B. DEPARTMENTAL REVENUE PERFORMANCE REPORT.

Table 2.1: August 2023 collections in comparison to August 2022 collections.

REVENUE STREAMS	ACTUAL REVENUE AUGUST 2022	ACTUAL REVENUE AUGUST 2023	VARIANCE
A. Department of Land, Physical Planning, Housing & Urban Development:			
1. Land Rates	10,000.00	607,116.00	597,116.00
2. Land Transfers/Sales/Change of Use	-	19,500.00	19,500.00
3. Lease Charges/Consent/Transfers	-	-	-
4. Land/Ground rents	22,100.00	238,700.00	216,600.00
5. Approval plans/Transfers/Certificates	-	362,800.00	362,800.00
6. Housing Fees (Rents)	-	147,200.00	147,200.00
7. House/Kiosk Rents	155,300.00	1,345,020.00	1,189,720.00
8. Site Value Rates	-	-	-
9. Search and clearance certificates	-	500.00	500.00
10. Survey/Sub Division Fees	-	-	-
SUB-TOTAL	187,400.00	2,720,836.00	2,533,436.00
B. Department of Trade, Industry, Tourism, Co-operative Development & Marketing:			
1. Single Business Permit	495,300.00	2,975,675.00	2,480,375.00
2. Market Dues	851,772.00	2,869,440.00	2,017,668.00
3. Weight and Measures Fees	-	16,840.00	16,840.00
4. Advertising /Bill Board	10,000.80	217,450.00	207,449.20
5. Liquor Licencing	-	52,500.00	52,500.00
SUB-TOTAL	1,357,072.80	6,131,905.00	4,774,832.20
C. Department of Agriculture & Livestock:			
1. Slaughter House Fees	31,755.00	157,724.00	125,969.00
2. Stock Auction Fees(Cattle/Goat/sheep)	149,570.00	578,620.00	429,050.00
3. Stock Movement Fees	18,290.00	1,100.00	(17,190.00)
4. Other Cess Income	1,120.00	60,170.00	59,050.00
5. Tractor Hire Services	-	113,100.00	113,100.00
6. Veterinary Charges	-	146,756.00	146,756.00
SUB-TOTAL	200,735.00	1,057,470.00	856,735.00



D. Department of Roads, Public Works, Transport & Infrastructure:			
1. Bus Park Fees	759,946.00	3,152,614.00	2,392,668.00
2. Taxi /Motorbike Fees	36,400.00	677,080.00	640,680.00
3. Hire of Machineries & Equipment	-	46,000.00	46,000.00
SUB-TOTAL	796,346.00	3,875,694.00	3,079,348.00
E. Department of Blue Economy, Fisheries, Mining & Digital Economy:			
1. Landing Fees	-	10,000.00	10,000.00
2. Bricks/Sand/Murram/Stones	354,580.00	3,611,230.00	3,256,650.00
3. Fish Cess	200,266.00	520,501.00	320,235.00
SUB-TOTAL	554,846.00	4,141,731.00	3,586,885.00
F. Department of water, Irrigation, Sanitation, Environment, Energy, Forestry & Climate change:			
1. Water Charges	-	52,393.00	52,393.00
2. Noise Pollution Fees	-	66,620.00	66,620.00
3. Conservancy Fees/Wildlife Grants	460.00	32,300.00	31,840.00
SUB-TOTAL	460.00	151,313.00	150,853.00
G. Department of Governance & Administration:			
1. Fines & Penalties	2,560.00	179,775.00	177,215.00
2. Fire Inspection Fees	-	5,000.00	5,000.00
SUB-TOTAL	2,560.00	184,775.00	182,215.00
H. Department of Finance % Economic Planning:			
1. Miscellaneous Incomes	-	234,968.00	234,968.00
SUB-TOTAL	-	234,968.00	234,968.00
I. Department of Sports and Culture			
1. Hire of Stadium/Park/Open Spaces	-	115,950.00	115,950.00
J. Department of Health & Medical Services(A-I-A)			
1. Facility Improvement Fund (FIF) & Billed NHIF	10,754,535.00	72,543,781.00	61,789,246.00
SUB-TOTAL	10,754,535.00	72,543,781.00	61,789,246.00
TOTAL REVENUE (KSH)	13,853,954.80	91,158,423.00	77,304,468.20

Table 2.2 shows Departmental revenue performance report against the approved estimates for FY 2023/24.

REVENUE STREAMS	Approved Estimates FY 2023/24	ACTUAL REVENUE (JULY & AUG 2023)	VARIANCE
A. Department of Land, Physical Planning,			
1. Land Rates	7,800,000.00	998,047.00	(6,801,953.00)
2. Land Transfers/Sales/Change of Use	300,000.00	19,500.00	(280,500.00)
3. Lease Charges/Consent/Transfers	4,500,000.00	10,000.00	(4,490,000.00)
4. Land/Ground rents	9,500,000.00	548,900.00	(8,951,100.00)
5. Approval plans/Transfers/Certificates	11,396,611.00	622,100.00	(10,774,511.00)
6. Housing Fees (Rents)	3,458,552.00	411,500.00	(3,047,052.00)
7. House/Kiosk Rents	14,581,550.00	2,160,788.00	(12,420,762.00)
8. Site Value Rates	115,343.00	-	(115,343.00)
9. Search and clearance certificates	223,600.00	500.00	(223,100.00)
10. Survey/Sub Division Fees	10,724,988.00	-	(10,724,988.00)
SUB-TOTAL	62,600,644.00	4,771,335.00	(57,829,309.00)
B. Department of Trade, Industry, Tourism,			
1. Single Business Permit	90,000,000.00	5,309,675.00	(84,690,325.00)
2. Market Dues	48,800,070.00	4,708,919.00	(44,091,151.00)
3. Weight and Measures Fees	1,020,200.00	26,100.00	(994,100.00)
4. Advertising /Bill Board	15,521,872.00	653,300.00	(14,868,572.00)
5. Liquor Licencing	30,000,000.00	336,000.00	(29,664,000.00)
SUB-TOTAL	185,342,142.0	11,033,994.0	(174,308,148.0)
C. Department of Agriculture & Livestock:			
1. Slaughter House Fees	2,129,606.00	323,914.00	(1,805,692.00)
2. Stock Auction Fees(Cattle/Goat/sheep)	6,010,500.00	966,580.00	(5,043,920.00)
3. Stock Movement Fees	1,044,250.00	1,600.00	(1,042,650.00)
4. Other Cess Income	38,120,855.00	1,303,731.00	(36,817,124.00)
5. Tractor Hire Services	250,000.00	113,100.00	(136,900.00)
6. Veterinary Charges	1,520,947.00	219,396.00	(1,301,551.00)
SUB-TOTAL	49,076,158.00	2,928,321.00	(46,147,837.00)
D. Department of Roads, Public Works,			
1. Bus Park Fees	41,063,850.00	5,169,424.00	(35,894,426.00)
2. Taxi /Motorbike Fees	65,455,200.00	1,085,413.00	(64,369,787.00)
3. Hire of Machineries & Equipment	500,000.00	196,000.00	(304,000.00)
SUB-TOTAL	107,019,050.0	6,450,837.00	(100,568,213.0)

E. Department of Blue Economy, Fisheries,			
1. Landing Fees	126,177.00	20,700.00	(105,477.00)
2. Bricks/Sand/Murram/Stones	44,535,000.00	5,937,010.00	(38,597,990.00)
3. Fish Cess	20,334,556.00	1,023,931.00	(19,310,625.00)
SUB-TOTAL	64,995,733.00	6,981,641.00	(58,014,092.00)
F. Department of water, Irrigation,			
1. Water Charges	370,500.00	102,698.00	(267,802.00)
2. Noise Pollution Fees	429,487.00	82,020.00	(347,467.00)
4. Conservancy Fees/Wildlife Grants	250,000.00	60,780.00	(189,220.00)
SUB-TOTAL	1,049,987.00	245,498.00	(804,489.00)
G. Department of Governance &			
1. Fines & Penalties	3,829,550.00	364,492.00	(3,465,058.00)
2. Fire Inspection Fees	1,582,178.00	5,000.00	(1,577,178.00)
SUB-TOTAL	5,411,728.00	369,492.00	(5,042,236.00)
H. Department of Youths, Sports, Gender &			
1. Hire of Stadium, park & open spaces	5,789,720.00	115,950	(5,673,770.00)
SUB-TOTAL	5,789,720.00	115,950	(5,673,770.00)
I. Department of Finance % Economic			
1. Miscellaneous Incomes	9,610,528.00	927,487.45	(8,683,040.55)
SUB-TOTAL	9,610,528.00	927,487.45	(8,683,040.55)
J. Department of Public Health & Medical			
1. FIF & Billed NHIF	1,888,053,228.0	155,544,275.0	(1,732,508,953)
SUB-TOTAL	1,888,053,228.	155,544,275.	(1,732,508,953)
GRAND TOTAL (KSH)	2,378,948,918.00	189,368,830.45	(2,189,580,087)

C. REVENUE COLLECTION SYSTEM PERFORMANCE

Out of Kshs. 18,614,642 that was collected by Revenue Officers in the Sub-Counties for the month of August 2023, a total of Kshs. 6,999,677 which is 38 per cent was collected through the system.

Table 3.1 shows the performance of sub-counties in usage of the revenue collection system.

TOTAL COLLECTIONS PER SUB-COUNTY

SUB-COUNTY	AUGUST 2023 COLLECTIONS	AUGUST 2023 SYSTEM COLLECTIONS	SYSTEM COLLECTIONS % ATTAINED
HomaBay Town	3,938,306	1,665,871	42%
Rachuonyo North	3,863,650	1,332,600	34%
Rachuonyo South	2,819,435	1,146,293	41%
Suba North	1,910,041	669,782	35%
Rachuonyo East	1,307,520	631,230	48%
Ndhiwa	1,305,235	616,541	47%
Suba South	1,292,460	583,180	45%
Rangwe	1,168,637	330,920	28%
Headquarters	1,009,358	23,260	2%
Sub-Total (ksh)	18,614,642	6,999,677	38%
Health (A-I-A)	72,543,781	-	
TOTAL OSR	91,158,423	6,999,677	

D. REVENUE DAY REPORT.

Homa Bay County Revenue Board in conjunction with the Department of Finance and Economic planning managed to implement revenue days as one of the action plans recommended during the previous Revenue round table meeting chaired by Her Excellency the Governor. The revenue days were successfully organised in the following sub counties:

- 1) Homa Bay Town Sub-County - 6th & 8th September 2023
- 2) Mbita Sub-County - 7th September 2023
- 3) Ndhiwa Sub-County - 7th September 2023
- 4) Rachuonyo East Sub-County - 7th September 2023
- 5) Rachuonyo South Sub-County - 8th September 2023.

Achievements

- i. There is improved uptake in the daily usage of the revenue collection system from an average of 38 percent as at end of August 2023 to an average of 65 percent as at 8th of September 2023.
- ii. Increased awareness of the general public within our markets on how to make revenue payments to the county.
- iii.

Findings/challenges

- i. There are unsalaried staffs who have been configured in the system to do revenue collection.
- ii. There is laxity within revenue collectors across the our markets and barriers that negatively affects the collection of revenue.
- iii. Some of the staffs do not posses smart phones thus hindering them from accessing the revenue collection system.
- iv. There is need to assign daily targets to each and every collector.
- v. There is need to equip our staffs with enough spikes and clamps.
- vi. There is need to improve work environment in our markets as we collect revenue eg by building more toilets and creating more space for the traders.



QUARTERLY OWN SOURCE REVENUE REPORT - FY 2023-24

Revenue Streams/Income Sources	Approved Estimates (FY2023/24)	Actual Revenue Q1 (July & Aug 2023)	Actual Revenue Q2 (Oct-Dec 2023)	Actual Revenue Q3 (Jan-Mar 2024)	Actual Revenue Q4 (Apr - Jun 2024)	Actual Revenue Cumulative	VARIANCE
Land Rates	7,800,000	998,047				998,047.00	(6,801,953.00)
Land Transfers/Sales/Change of Use	300,000	19,500				19,500.00	(280,500.00)
Lease Charges/Consent/Transfers	4,500,000	10,000				10,000.00	(4,490,000.00)
Land/Ground rents	9,500,000	548,900				548,900.00	(8,951,100.00)
Single Business Permit	90,000,000	5,309,675				5,309,675.00	(84,690,325.00)
Market Dues	48,800,070	4,708,919				4,708,919.00	(44,091,151.00)
Approval plans/Transfers/Certificates	11,396,611	622,100				622,100.00	(10,774,511.00)
Housing Fees (Rents)	3,458,552	411,500				411,500.00	(3,047,052.00)
Fish Cess	20,334,556	1,023,931				1,023,931.00	(19,310,625.00)
Other Cess Income	38,120,855	1,303,731				1,303,731.00	(36,817,124.00)
Taxi /Motorbike Fees	65,455,200	1,085,413				1,085,413.00	(64,369,787.00)
Site Value Rates	115,343	-				-	(115,343.00)
House/Kiosk Rents	14,581,550	2,160,788				2,160,788.00	(12,420,762.00)
Slaughter House Fees	2,129,606	323,914				323,914.00	(1,805,692.00)
Stock Auction Fees(Cattle/Goat/sheep)	6,010,500	966,580				966,580.00	(5,043,920.00)
Stock Movement Fees	1,044,250	1,600				1,600.00	(1,042,650.00)
Veterinary Charges	1,520,947	219,396				219,396.00	(1,301,551.00)
Advertising /Bill Board	15,521,872	653,300				653,300.00	(14,868,572.00)
Landing Fees	126,177	20,700				20,700.00	(105,477.00)
Bus Park Fees	41,063,850	5,169,424				5,169,424.00	(35,894,426.00)
Liquor Liscencing	30,000,000	336,000				336,000.00	(29,664,000.00)
Search and clearance certificates	223,600	500				500.00	(223,100.00)
Noise Pollution Fees	429,487	82,020				82,020.00	(347,467.00)
Fire Inspection Fees	1,582,178	5,000				5,000.00	(1,577,178.00)
Tractor Hire Services	250,000	113,100				113,100.00	(136,900.00)
Hire of Machineries & Equipment	500,000	196,000				196,000.00	(304,000.00)
Conservancy Fees/Wildlife Grants	250,000	60,780				60,780.00	(189,220.00)
Water Charges	370,500	102,698				102,698.00	(267,802.00)
Fines & Penalties	3,829,550	364,492				364,492.00	(3,465,058.00)
Survey/Sub Division Fees	10,724,988	-				-	(10,724,988.00)
Weight and Measures Fees	1,020,200	26,100				26,100.00	(994,100.00)
Bricks/Sand/Murram/Stones	44,535,000	5,937,010				5,937,010.00	(38,597,990.00)
Hire of stadium, open spaces & Park	5,789,720	115,950				115,950.00	(5,673,770.00)
Miscellaneous Incomes	9,610,528	927,487				927,487.45	(8,683,040.55)
Sub-Total	490,895,690.00	33,824,555.45	-	-	-	33,824,555.45	(457,071,134.55)
Health Sector Charges(A-I-A)	1,888,053,228.00	155,544,275.00				155,544,275.00	(1,732,508,953.00)
Total Revenue Collected	2,378,948,918.00	189,368,830.45	-	-	-	189,368,830.45	(2,189,580,087.55)

REPORT COMPILED BY:

NOAH ISICHE – REVENUE ACCOUNTANT



REPORT CONFIRMED BY:

MR BRIAN MATETE – REVENUE DIRECTOR.