



REPUBLIC OF KENYA

**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

Tulipe Ushuru Tujenge Homa Bay

Endless Potential

TO:

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



Dear Sir

RE: REVENUE COLLECTION REPORT FOR SEPTEMBER 2023

Find the attached revenue report for the month of August 2023 during which *Kshs. 101,645,770.70 (One Hundred and One Million, Six Hundred and Forty Five Thousand, Seven Hundred and Seventy)* was collected. *Kshs. 79,273,397* of the total collections was realized from health facilities while *kshs. 22,372,373.70* were collections from other revenue streams.

During the said period, the Departments of Trade (Liquor Permits), and HOMAWASCO reported to have realized *Kshs. 346,000* and *Kshs. 8,283,865* respectively. (Reports attached)

Attached also is a review report of revenues generated from Liquor Stores in the entire county for last financial year as it had been directed by Her Excellency the Governor during the previous revenue round table meeting.



DR. TOBIAS KONYANGO

REVENUE BOARD CHAIR – HOMABAY COUNTY GOVERNMENT

CC:

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

HOMABAY COUNTY REVENUE REPORT FOR SEPTEMBER 2023

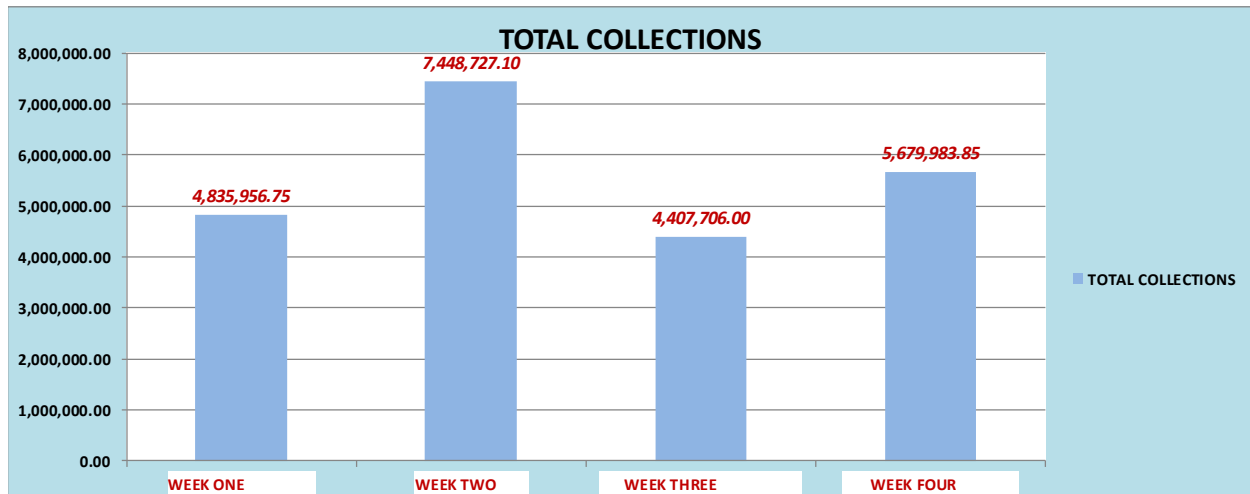
A. SUB- COUNTIES REVENUE PERFORMANCE REPORT

The total local revenue generated by Sub-Counties in the month of September 2023 amounted to **Kshs. 22.37 million**. This represents a 326 per cent increase in comparison to the Kshs. 5.24 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 – September 2023

DATE	WEEK ONE (1ST - 7TH)	WEEK TWO (8TH - 14TH)	WEEK THREE (15TH - 21ST)	WEEK FOUR 22ND - 31ST	TOTAL (KSH)
KCB DIRECT DEPOSITS	1,033,322.75	3,642,008.10	702,995.00	1,041,881.85	6,420,207.70
MPESA COLLECTIONS	3,802,634.00	3,806,719.00	3,704,711.00	4,638,102.00	15,952,166.00
TOTAL COLLECTIONS	4,835,956.75	7,448,727.10	4,407,706.00	5,679,983.85	22,372,373.70



Analysis of collections realized by sub-counties indicates **Homa Bay Town Sub-county** on the lead with a total of Kshs.4.19 million while Rangwe had the least collections at Kshs.1.0 million. Table 1.2 shows performance of Sub-Counties per revenue stream for September 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	-	81,989	-	11,500	6,000	73,500	91,760	18,500	-	283,249
Land Transfers/Sales/Change of Use	-	-	-	70,000	-	-	-	7,000	70,000	147,000
Lease Charges/Consent/Transfers	-	-	-	-	-	-	-	-	-	-
Land/Ground rents	4,000	-	-	37,500	9,000	123,600	2,000	-	-	176,100
Single Business Permit	379,100	642,500	134,550	87,900	322,600	115,470	139,000	61,200	-	1,882,320
Market Dues	728,770	1,281,030	915,200	297,239	349,734	166,550	180,030	176,176	-	4,094,729
Approval plans/Transfers/Certificates	119,000	-	-	28,300	159,979	-	-	6,000	-	313,279
Housing Fees (Rents)	-	-	-	-	37,100	-	-	-	42,300	79,400
Fish Cess	-	-	-	208,488	323,252	5,310	81,800	-	-	618,850
Other Cess Income	-	-	-	18,430	-	-	-	-	1,701,777	1,720,207
Taxi /Motorbike Fees	66,900	-	125,620	81,490	116,990	60,530	108,080	10,150	-	569,760
Site Value Rates	-	-	-	-	-	-	-	-	-	-
House/Kiosk Rents	200,000	515,500	26,000	122,630	175,970	64,010	139,460	2,100	-	1,245,670
Slaughter House Fees	-	134,960	-	-	-	1,600	-	-	-	136,560
Stock Auction Fees(Cattle/Goat/sheep)	54,650	16,170	-	97,050	81,130	75,300	99,350	15,720	-	439,370
Stock Movement Fees	-	-	-	-	-	-	3,550	-	-	3,550
Veterinary Charges	-	36,715	-	-	15,250	-	13,550	13,250	-	78,765
Advertising /Bill Board	239,000	-	-	-	-	-	-	-	583,842	822,842
Landing Fees	-	-	-	1,600	6,600	-	-	-	-	8,200
Bus Park Fees	869,680	1,400,062	245,180	218,135	363,660	160,800	395,010	385,550	100,000	4,138,077
Liquor Liscencing	-	-	-	-	-	-	-	29,500	-	29,500
Search and clearance certificates	-	-	-	-	-	-	-	-	-	-
Noise Pollution Fees	19,800	16,200	-	-	-	-	-	5,000	-	41,000
Fire Inspection Fees	-	-	-	-	-	-	-	-	30,500	30,500
Tractor Hire Services	-	-	-	-	-	-	-	-	128,500	128,500
Hire of Machineries & Equipment	-	-	-	-	-	-	-	-	-	-
Conservancy Fees/Wildlife Grants	12,900	-	-	-	-	-	-	-	-	12,900
Water Charges	2,200	-	-	845	-	26,775	18,310	-	-	48,130
Fines & Penalties	106,760	57,700	-	7,700	11,000	13,000	20,050	-	-	216,210
Survey/Sub Division Fees	-	-	-	-	-	-	-	-	58,000	58,000
Weight and Measures Fees	-	8,840	-	-	-	-	-	-	-	8,840
Bricks/Sand/Murram/Stones	500,308	-	2,200	62,600	80,900	121,100	2,210,980	831,720	-	3,809,808
Stadium Hire/Park/Open spaces	-	-	-	-	-	-	-	-	138,056	138,056
Miscellaneous Incomes	-	-	-	-	-	-	-	-	1,093,002	1,093,002
Health Sector Charges(A-I-A)	-	-	-	-	-	-	-	-	-	-
Total	3,303,068	4,191,666	1,448,750	1,351,407	2,059,165	1,007,545	3,502,930	1,561,866	3,945,977	22,372,374

HOMA-BAY COUNTY GOVERNMENT
P. O. Box 872 - 40300, HOMA-BAY
Revenue Office
09 OCT 2023
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Finance and Economic Planning

HOMA BAY COUNTY DEPARTMENT OF HEALTH SERVICES REVENUE COLLECTION REPORT FOR SEPTEMBER 2023				
SNO	FACILITY	FIF	NHIF	TOTAL REVENUE
1	COUNTY REFERRAL HOSPITAL	4,912,574.00	20,355,016.00	25,267,590.00
2	RACHOUNYO SOUTH S/COUNTY	691,472.00	4,152,000.00	4,843,472.00
3	RACHOUNYO NORTH S/COUNTY	241,215.00	2,249,000.00	2,490,215.00
4	NDHIWA SUB COUNTY HOSPITAL	562,322.00	5,575,900.00	6,138,222.00
5	MBITA SUB COUNTY HOSPITAL	220,205.00	5,800,030.00	6,020,235.00
6	KABONDO SUB COUNTY HOSPITAL	111,536.00	728,000.00	839,536.00
7	RANGWE SUB COUNTY HOSPITAL	59,990.00	4,719,100.00	4,779,090.00
8	SUBA SOUTH S/COUNTY HOSPITAL	191,990.00	3,378,000.00	3,569,990.00
9	MAGUNGA L4 HOSPITAL	78,710.00	5,931,120.00	6,009,830.00
10	KISEGI L4 HOSPITAL	46,410.00	1,140,000.00	1,186,410.00
11	PALA L4 HOSPITAL	27,460.00	1,126,600.00	1,154,060.00
12	TOM MBOYA L4 HOSPITAL	62,208.00	2,765,500.00	2,827,708.00
13	OGONGO L4 HOSPITAL	62,580.00	606,500.00	669,080.00
14	MAKONGENI L4 HOSPITAL	69,065.00	970,700.00	1,039,765.00
15	MARINDI L4 HOSPITAL	105,160.00	1,794,420.00	1,899,580.00
16	NYANG'IELA L4 HOSPITAL	27,516.00	1,440,500.00	1,468,016.00
17	OTHORO L4 HOSPITAL	23,250.00	890,000.00	913,250.00
18	MIRIU L4 HOSPITAL	45,560.00	674,500.00	720,060.00
19	OBER L4 HOSPITAL	33,555.00	1,046,850.00	1,080,405.00
20	NDIRU L4 HOSPITAL	29,650.00	288,000.00	317,650.00
21	KANDIEGE L4 HOSPITAL	110,670.00	2,155,200.00	2,265,870.00
22	NYANDIWA L4 HOSPITAL	55,440.00	1,218,000.00	1,273,440.00
23	MALELA L4 HOSPITAL	8,100.00	-	8,100.00
24	SENA L4 HOSPITAL	5,780.00	1,558,600.00	1,564,380.00
25	PUBLIC HEALTH REVENUES*	120,800.00	-	120,800.00
26	OTHER HEALTH CENTRES**	269,213.00	537,430.00	806,643.00
TOTALS		8,172,431.00	71,100,966.00	79,273,397.00

*BREAKDOWN FOR PUBLIC HEALTH REVENUES ATTACHED
**BREAKDOWN FOR HEALTH CENTRES REVENUE ATTACHED

PREPARED BY


ABONYO FREDRICK
ACCOUNTANT

ACCOUNTANT IN-CHARGE
DEPT. OF HEALTH SERVICES
HOMA-BAY COUNTY GOVERNMENT
P.O. Box 469 - 40300, HOMA-BAY.

CHECKED BY


DR. KEVIN OSURI
CHIEF OFFICER FOR HEALTH SERVICES

CHIEF OFFICER OF HEALTH HOMA BAY COUNTY
09 OCT 2023
P.O. BOX 872 - 40300 HOMA BAY

C. DEPARTMENTAL REVENUE PERFORMANCE REPORT.

The total local revenue generated by Departments in the month of September 2023 amounted to **Kshs. 101.6 million**. This represents a 339 per cent increase in comparison to the Kshs. 23.2 Million collected same period last financial year. Table 2.1 shows the collections per department.

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

Revenue Streams	Actual Revenue September 2022	Actual Revenue September 2023	Variance
A. Department of Land, Physical Planning, Housing & Urban Development:			
1. Land Rates	101,400.00	283,249.00	181,849.00
2. Land Transfers/Sales/Change of Use	-	147,000.00	147,000.00
3. Lease Charges/Consent/Transfers	-	-	-
4. Land/Ground rents	29,480.00	176,100.00	146,620.00
5. Approval plans/Transfers/Certificates	121,500.00	313,279.00	191,779.00
6. Housing Fees (Rents)	130,400.00	79,400.00	(51,000.00)
7. House/Kiosk Rents	149,150.00	1,245,670.00	1,096,520.00
8. Site Value Rates	-	-	-
9. Search and clearance certificates	-	-	-
10. Survey/Sub Division Fees	-	58,000.00	58,000.00
SUB-TOTAL	531,930.00	2,302,698.00	1,770,768.00
B. Department of Trade, Industry, Tourism, Co-operative Development & Marketing:			
1. Single Business Permit	876,950.00	1,882,320.00	1,005,370.00
2. Market Dues	1,137,030.00	4,094,729.00	2,957,699.00
3. Weight and Measures Fees	-	8,840.00	8,840.00
4. Advertising /Bill Board	224,402.40	822,841.80	598,439.40
5. Liquor Licencing	-	29,500.00	29,500.00
SUB-TOTAL	2,238,382.40	6,838,230.80	4,599,848.40
C. Department of Agriculture & Livestock:			
1. Slaughter House Fees	46,640.00	136,560.00	89,920.00
2. Stock Auction Fees(Cattle/Goat/sheep)	151,380.00	439,370.00	287,990.00
3. Stock Movement Fees	5,500.00	3,550.00	(1,950.00)
4. Other Cess Income	115,046.15	1,720,206.85	1,605,160.70
5. Tractor Hire Services	-	128,500.00	128,500.00
6. Veterinary Charges	6,000.00	78,765.00	72,765.00
SUB-TOTAL	324,566.15	2,506,951.85	2,182,385.70

D. Department of Roads, Public Works, Transport & Infrastructure:			
1. Bus Park Fees	1,252,924.00	4,138,077.00	2,885,153.00
2. Taxi /Motorbike Fees	25,570.00	569,760.00	544,190.00
3. Hire of Machineries & Equipment	-	-	-
SUB-TOTAL	1,278,494.00	4,707,837.00	3,429,343.00
E. Department of Blue Economy, Fisheries, Mining & Digital Economy:			
1. Landing Fees	1,500.00	8,200.00	6,700.00
2. Bricks/Sand/Murram/Stones	654,450.00	3,809,808.00	3,155,358.00
3. Fish Cess	207,953.00	618,850.00	410,897.00
SUB-TOTAL	863,903.00	4,436,858.00	3,572,955.00
F. Department of water, Irrigation, Sanitation, Environment, Energy, Forestry & Climate change:			
1. Water Charges	-	48,130.00	48,130.00
2. Noise Pollution Fees	2,810.00	41,000.00	38,190.00
3. Conservancy Fees/Wildlife Grants	-	12,900.00	12,900.00
SUB-TOTAL	2,810.00	102,030.00	99,220.00
G. Department of Governance & Administration:			
1. Fines & Penalties	-	216,210.00	216,210.00
2. Fire Inspection Fees	-	30,500.00	30,500.00
SUB-TOTAL	-	246,710.00	246,710.00
H. Department of Finance % Economic Planning:			
1. Miscellaneous Incomes	-	1,093,002.05	1,093,002.05
SUB-TOTAL	-	1,093,002.05	1,093,002.05
I. Department of Sports and Culture			
1. Hire of Stadium/Park/Open Spaces	-	138,056.00	138,056.00
J. Department of Health & Medical Services(A-I-A)			
1. Facility Improvement Fund (FIF) & NHIF	17,917,233.00	79,273,397.00	61,356,164.00
SUB-TOTAL	17,917,233.00	79,273,397.00	61,356,164.00
TOTAL REVENUE (KSH)	23,157,318.55	101,645,770.70	78,488,452.15

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 (Q1 FY 2023/24)	Variance
A. Department of Land, Physical Planning, Housing &			
1. Land Rates	7,800,000	1,281,296	(6,518,704)
2. Land Transfers/Sales/Change of Use	300,000	166,500	(133,500)
3. Lease Charges/Consent/Transfers	4,500,000	10,000	(4,490,000)
4. Land/Ground rents	9,500,000	725,000	(8,775,000)
5. Approval plans/Transfers/Certificates	11,396,611	935,379	(10,461,232)
6. Housing Fees (Rents)	3,458,552	490,900	(2,967,652)
7. House/Kiosk Rents	14,581,550	3,406,458	(11,175,092)
8. Site Value Rates	115,343	-	(115,343)
9. Search and clearance certificates	223,600	500	(223,100)
10. Survey/Sub Division Fees	10,724,988	58,000	(10,666,988)
SUB-TOTAL	62,600,644	7,074,033	(55,526,611)
B. Department of Trade, Industry, Tourism, Co-			
1. Single Business Permit	90,000,000	7,191,995	(82,808,005)
2. Market Dues	48,800,070	8,803,648	(39,996,422)
3. Weight and Measures Fees	1,020,200	34,940	(985,260)
4. Advertising /Bill Board	15,521,872	1,476,142	(14,045,730)
5. Liquor Licencing	30,000,000	365,500	(29,634,500)
SUB-TOTAL	185,342,142	17,872,225	(167,469,917)
C. Department of Agriculture & Livestock:			
1. Slaughter House Fees	2,129,606	460,474	(1,669,132)
2. Stock Auction Fees(Cattle/Goat/sheep)	6,010,500	1,405,950	(4,604,550)
3. Stock Movement Fees	1,044,250	5,150	(1,039,100)
4. Other Cess Income	38,120,855	3,023,938	(35,096,917)
5. Tractor Hire Services	250,000	241,600	(8,400)
6. Veterinary Charges	1,520,947	298,161	(1,222,786)
SUB-TOTAL	49,076,158	5,435,273	(43,640,885)
D. Department of Roads, Public Works, Transport &			
1. Bus Park Fees	41,063,850	9,307,501	(31,756,349)
2. Taxi /Motorbike Fees	65,455,200	1,655,173	(63,800,027)
3. Hire of Machineries & Equipment	500,000	196,000	(304,000)
SUB-TOTAL	107,019,050	11,158,674	(95,860,376)
E. Department of Blue Economy, Fisheries, Mining &			

1. Landing Fees	126,177	28,900	(97,277)
2. Bricks/Sand/Murram/Stones	44,535,000	9,746,818	(34,788,182)
3. Fish Cess	20,334,556	1,642,781	(18,691,775)
SUB-TOTAL	64,995,733	11,418,499	(53,577,234)
F. Department of water, Irrigation, Sanitation,			
1. Water Charges	370,500	150,828	(219,672)
2. Noise Pollution Fees	429,487	123,020	(306,467)
4. Conservancy Fees/Wildlife Grants	250,000	73,680	(176,320)
SUB-TOTAL	1,049,987	347,528	(702,459)
G. Department of Governance & Administration:			
1. Fines & Penalties	3,829,550	580,702	(3,248,848)
2. Fire Inspection Fees	1,582,178	35,500	(1,546,678)
SUB-TOTAL	5,411,728	616,202	(4,795,526)
H. Department of Youths, Sports, Gender & Talent Dev.:			
1. Hire of Stadium, park & open spaces	5,789,720	254,006	(5,535,714)
SUB-TOTAL	5,789,720	254,006	(5,535,714)
H. Department of Finance % Economic Planning:			
1. miscellaneous Incomes	9,610,528	2,020,490	(7,590,039)
SUB-TOTAL	9,610,528	2,020,490	(7,590,039)
I. Department of Public Health & Medical Services (A-I-			
1. FIF & Billed NHIF	1,888,053,228	235,364,297	(1,652,688,931)
SUB-TOTAL	1,888,053,228	235,364,297	(1,652,688,931)
GRAND TOTAL (KSH)	2,378,948,918	291,561,226	(2,087,387,692)

D. REVENUE COLLECTION & MANAGEMENT SYSTEM PERFORMANCE –
SEPTEMBER 2023

Out of Kshs. **22,372,373.70** that was collected by Revenue Officers in the Sub-Counties for the month of September 2023, a total of **Kshs. 13,838,214** which is **62 per cent** was collected through the system.

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

SUB-COUNTY	SEPTEMBER 2023 COLLECTIONS	SEPTEMBER 2023 SYSTEM COLLECTIONS	SYSTEM COLLECTIONS % ATTAINED
HomaBay Town	4,191,666	2,804,354	67%
Rachuonyo North	3,502,930	2,893,255	83%
Rachuonyo South	3,303,068	2,166,251	66%
Suba North	2,059,165	1,425,617	69%
Rachuonyo East	1,561,866	1,411,730	90%
Ndhiwa	1,448,750	1,335,961	92%
Suba South	1,351,407	1,083,772	80%
Rangwe	1,007,545	670,942	67%
Headquarters	3,945,977	46,332	1%
Sub-Total (ksh)	22,372,374	13,838,214	62%
Health (A-I-A)	72,543,781	-	
TOTAL OSR	94,916,155	13,838,214	

E. QUARTER ONE FY 2023/24 OWN SOURCE REVENUE REPORT

Revenue Streams/Income Sources	Approved Estimates (FY2023/24)	Actual Revenue (July 2023)	Actual Revenue (August 2023)	Actual Revenue (Sept 2023)	Actual Revenue Cumulative Q1 FY 2023/24	VARIANCE
Land Rates	7,800,000	390,931	607,116	283,249	1,281,296.00	(6,518,704.00)
Land Transfers/Sales/Change of Use	300,000	-	19,500	147,000	166,500.00	(133,500.00)
Lease Charges/Consent/Transfers	4,500,000	10,000	-	-	10,000.00	(4,490,000.00)
Land/Ground rents	9,500,000	310,200	238,700	176,100	725,000.00	(8,775,000.00)
Single Business Permit	90,000,000	2,334,000	2,975,675	1,882,320	7,191,995.00	(82,808,005.00)
Market Dues	48,800,070	1,839,479	2,869,440	4,094,729	8,803,648.00	(39,996,422.00)
Approval plans/Transfers/Certificates	11,396,611	259,300	362,800	313,279	935,379.00	(10,461,232.00)
Housing Fees (Rents)	3,458,552	264,300	147,200	79,400	490,900.00	(2,967,652.00)
Fish Cess	20,334,556	503,430	520,501	618,850	1,642,781.00	(18,691,775.00)
Other Cess Income	38,120,855	1,243,561	60,170	1,720,207	3,023,937.85	(35,096,917.15)
Taxi /Motorbike Fees	65,455,200	408,333	677,080	569,760	1,655,173.00	(63,800,027.00)
Site Value Rates	115,343	-	-	-	-	(115,343.00)
House/Kiosk Rents	14,581,550	815,768	1,345,020	1,245,670	3,406,458.00	(11,175,092.00)
Slaughter House Fees	2,129,606	166,190	157,724	136,560	460,474.00	(1,669,132.00)
Stock Auction Fees(Cattle/Goat/sheep)	6,010,500	387,960	578,620	439,370	1,405,950.00	(4,604,550.00)
Stock Movement Fees	1,044,250	500	1,100	3,550	5,150.00	(1,039,100.00)
Veterinary Charges	1,520,947	72,640	146,756	78,765	298,161.00	(1,222,786.00)
Advertising /Bill Board	15,521,872	435,850	217,450	822,842	1,476,141.80	(14,045,730.20)
Landing Fees	126,177	10,700	10,000	8,200	28,900.00	(97,277.00)
Bus Park Fees	41,063,850	2,016,810	3,152,614	4,138,077	9,307,501.00	(31,756,349.00)
Liquor Liscencing	30,000,000	283,500	52,500	29,500	365,500.00	(29,634,500.00)
Search and clearance certificates	223,600	-	500	-	500.00	(223,100.00)
Noise Pollution Fees	429,487	15,400	66,620	41,000	123,020.00	(306,467.00)
Fire Inspection Fees	1,582,178	-	5,000	30,500	35,500.00	(1,546,678.00)
Tractor Hire Services	250,000	-	113,100	128,500	241,600.00	(8,400.00)
Hire of Machineries & Equipment	500,000	150,000	46,000	-	196,000.00	(304,000.00)
Conservancy Fees/Wildlife Grants	250,000	28,480	32,300	12,900	73,680.00	(176,320.00)
Water Charges	370,500	50,305	52,393	48,130	150,828.00	(219,672.00)
Fines & Penalties	3,829,550	184,717	179,775	216,210	580,702.00	(3,248,848.00)
Survey/Sub Division Fees	10,724,988	-	-	58,000	58,000.00	(10,666,988.00)
Weight and Measures Fees	1,020,200	9,260	16,840	8,840	34,940.00	(985,260.00)
Bricks/Sand/Murram/Stones	44,535,000	2,325,780	3,611,230	3,809,808	9,746,818.00	(34,788,182.00)
Hire of stadium, open spaces & Park	5,789,720	-	115,950	138,056	254,006.00	(5,535,714.00)
Miscellaneous Incomes	9,610,528	692,519	234,968	1,093,002	2,020,489.50	(7,590,038.50)
Sub-Total	490,895,690.00	15,209,913.45	18,614,642.00	22,372,373.70	56,196,929.15	(434,698,760.85)
Health Sector Charges(A-I-A)	1,888,053,228.00	83,540,369.00	72,550,531.00	79,273,397.00	235,364,297.00	(1,652,688,931.00)
Total Revenue Collected	2,378,948,918.00	98,750,282.45	91,165,173.00	101,645,770.70	291,561,226.15	(2,087,387,691.85)

F. REVIEW OF FY 2022/23 LIQUOR REPORT.

Introduction

- a) During the second revenue round table meeting for FY 2023/24 held on 14th September 2023, Her Excellency the Governor of Homa Bay tasked the Accountant Revenue to do a review report on revenues generated from Liquor Stores in Homa Bay County Government for last financial year.

Background

- b) The directive for review of the said revenue stream was occasioned by findings during the successful revenue days in Suba North and Ndhiwa Sub Counties on 7th September 2023 headed by Her Excellency the Governor, County Revenue Board and CEC Member for Finance whereby cash collection assertions were made by some tax payers inspite the management implementing the cashless revenue collection mode as from October 2022. The challenge of tracing and reconciling liquor reports was also noted during the exercise.
- c) On 19th September 2023, the directorate of revenue requested for the following documents through a letter to the Director Trade some of which were delivered for examination purpose:
- FY 2022/23 Liquor Fund Account Bank statements (Both soft and hard copies).
 - List of all Liquor stores issued with permits per sub-county for the said period.
 - All copies of permits supported by invoices and payment slips as per sub-county.
 - Payment vouchers with relevant attachments supporting expenditure from the fund account.

Findings

- d) From the documents submitted, the following was noted:
1. **Kshs.3,407,303** was generated as revenues from liquor stores in the entire county for FY 2022/23. (the amount excludes a total of Kshs.350,500 that was collected through the County Revenue KCB Account and swiped to CRF)
 2. Expenditure amounting to **Kshs. 2,368,840** was incurred directly from the Liquor Fund Account.
 3. Copies of permits issued were not supported by respective invoices neither was there a proof of application by respective liquor stores contrary to Section 7(1) of the Homa Bay Finance Act which states that *“A person intending to operate a business listed in the Twelfth Schedule shall apply for a liquor license pursuant to the provisions of the Homa Bay County Alcoholic Drinks Control Act, 2015 and pay the stipulated fees and charges.”*
 4. Of the total collections realized, the revenue accounts section verified a total of **Kshs.2,095,500** from **139 liquor stores**. The variance of **Kshs.1,311,803** was not

supported. Refer to the attached list of Liquor stores per sub-county that was verified for more details.

e) In response to the above findings, the department of trade through a letter dated 5th October 2023 submitted a list of all mapped up Liquor Stores to the office of the Director Revenue as follows:

#	SUB - COUNTY	MAPPED UP LIQUOR STORES
1	Homa Bay Town	117
2	Rachuonyo South	95
3	Rachuonyo North	96
4	Ndhiwa	80
5	Suba North	188
6	Suba South	39
7	Rangwe	74
8	Rachuonyo East	63
Total Number of Businesses		752

Recommendations

f) In view of the above, the directorate of revenue would like to advice that the list of all liquor businesses should be mapped up in the revenue collection and management system where all permits will be processed.

*****END*****



[Handwritten Signature]
REPORT CONFIRMED BY:

REPORT COMPILED BY:

[Handwritten Signature]

NOAH ISICHE – REVENUE ACCOUNTANT

MR. BRIAN MATETE – REVENUE DIRECTOR