



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

12TH MARCH 2024

TO:

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



Dear Sir

RE: REVENUE PERFORMANCE REPORT FOR FEBRUARY 2024

In the Month of February 2024, the County raised a total of **Kshs.128,125,958** as Own-Source-Revenue. This amount includes **Kshs.90,163,475** generated by health facilities as Appropriation-In-Aid.

During the said period, HOMA WASCO reported to have generated **Kshs.9,593,302.40** as revenues for the month while Department of Trade swiped a total of **Kshs. 1,009,000** generated from Liquor Permits to the CRF Account.

Find the attached report for more analysis.

DR. TOBIAS KONYANGO 12 MAR 2024
REVENUE BOARD CHAIR – HOMA BAY 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

**HOMA BAY COUNTY REVENUE REPORT FOR
FEBRUARY 2024**

PRESENTED BY

HOMA BAY COUNTY REVENUE BOARD

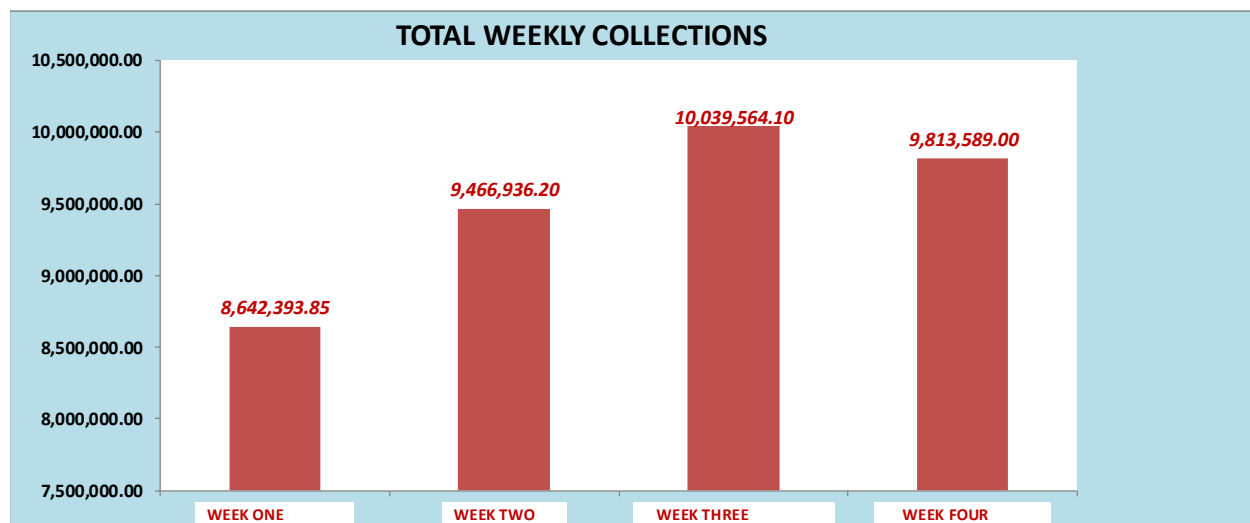
A. SUB - COUNTIES REVENUE PERFORMANCE REPORT

The total local revenue generated by Sub-Counties in the month of February 2024 amounted to **Kshs. 37.96 Million**. This represents **24.60%** increase in comparison to the **Kshs. 30.46 Million** collected same period last financial year.

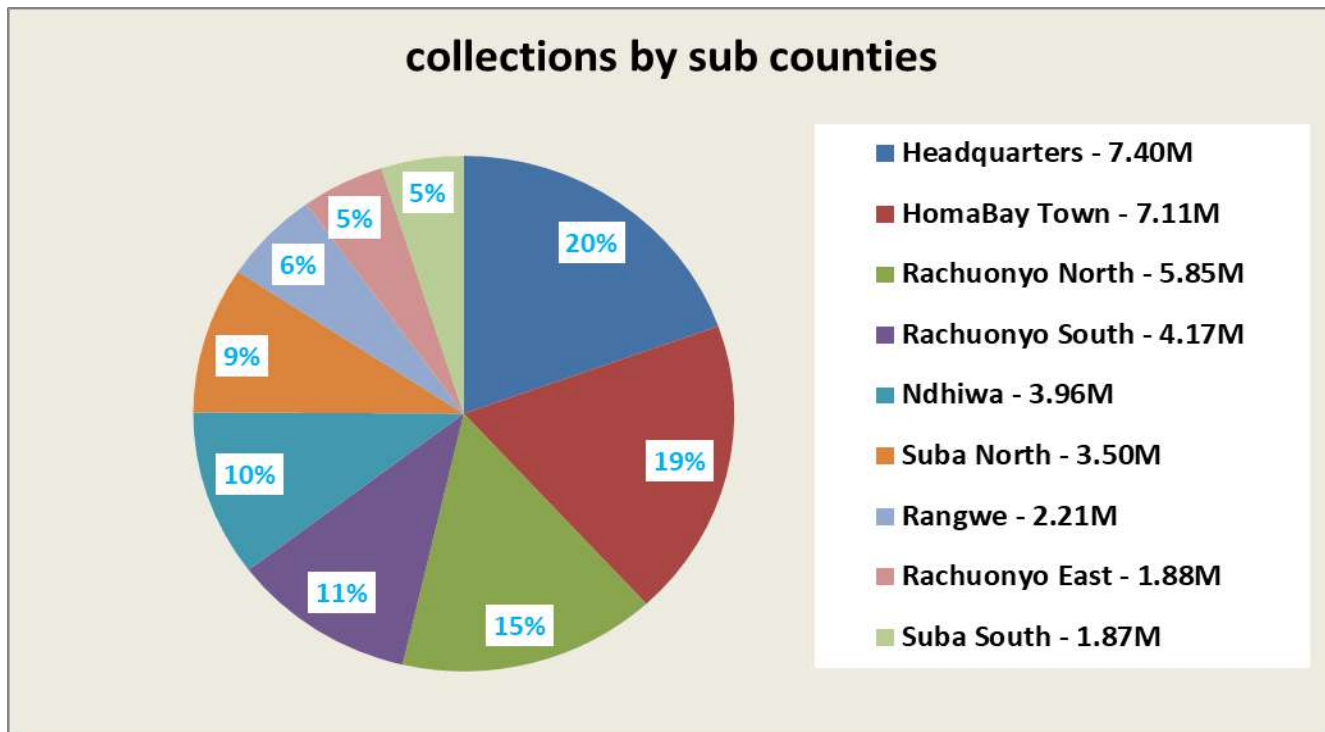
Table 1.1 provides a weekly analysis of the collections through Mpesa Paybill and direct deposits into the KCB Revenue Account.

Table 1:1: Weekly Own Source Revenue performance – February 2024

DATE	WEEK ONE (1ST - 7TH)	WEEK TWO (8TH - 12TH)	WEEK THREE (15TH - 21ST)	WEEK FOUR 22ND - 29TH	TOTAL (KSH)
KCB Direct Deposits	1,871,655.85	2,920,102.00	3,587,487.10	1,991,869.00	10,371,113.95
MPESA Collections	5,761,738.00	6,546,834.20	6,452,077.00	7,821,720.00	26,582,369.20
CRF Direct Deposits	1,009,000.00				1,009,000.00
TOTAL COLLECTIONS	8,642,393.85	9,466,936.20	10,039,564.10	9,813,589.00	37,962,483.15



Analysis of collections realized by sub-counties indicates **Homa Bay Town Sub-county** on the lead with a total of **Kshs.7.11 million (19%)** followed by **Rachuonyo North Sub-county** at **Kshs.5.85 million (15%)**. The performance of the sub counties is presented in the following chart and table 1.2 for their performance per stream.



PERFORMANCE OF SUB COUNTIES AGAINST TARGETS – FEBRUARY 2024

SUB-COUNTY	FEBRUARY 2024 TARGETS	FEBRUARY 2024 COLLECTIONS	COLLECTION % ATTAINED
Homa Bay Town	8,146,890	7,106,446	87%
Headquarters	8,980,243	7,400,729	82%
Rangwe	2,973,840	2,210,955	74%
Rachuonyo North	7,985,190	5,854,190	73%
Suba North	4,842,330	3,499,619	72%
Ndhiwa	5,497,030	3,961,565	72%
Suba South	2,682,230	1,871,707	70%
Rachuonyo South	6,042,525	4,174,800	69%
Rachuonyo East	3,553,550	1,882,472	53%
Total (ksh)	50,703,828	37,962,483	75%

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	54,500	344,489	14,500	28,500	19,500	148,500	260,500	139,000	-	1,009,489
Land Transfers/Sales/Change of Use	-	-	70,000	-	75,000	-	42,600	-	-	187,600
Lease Charges/Consent/Transfers	-	-	-	20,000	-	-	-	-	-	20,000
Land/Ground rents	23,000	2,000	8,500	13,000	132,300	20,500	5,500	-	-	204,800
Single Business Permit	2,237,050	2,760,960	1,429,150	589,110	1,439,845	679,220	979,025	359,920	4,022,000	14,496,280
Market Dues	500,930	1,018,050	442,230	325,520	280,960	352,270	257,690	172,712	-	3,350,362
Approval plans/Transfers/Certificates	48,600	119,800	135,500	14,300	162,200	-	92,200	4,000	-	576,600
Housing Fees (Rents)	-	-	-	-	70,400	-	-	-	49,300	119,700
Fish Cess	-	6,694	4,370	404,347	395,524	14,380	5,325	-	-	830,640
Other Cess Income	-	-	860,643	5,400	2,000	800	-	-	-	868,843
Taxi /Motorbike Fees	50,970	62,620	136,440	45,580	115,490	47,840	138,220	21,290	-	618,450
Site Value Rates	-	12,800	-	-	-	-	-	-	-	12,800
Stall/Kiosk Rents	32,000	68,500	4,600	72,940	168,950	13,100	47,830	-	-	407,920
Slaughter House Fees	-	138,495	24,680	-	-	-	-	-	-	163,175
Stock Auction Fees(Cattle/Goat/sheep)	65,500	46,200	84,000	79,450	85,320	105,200	103,200	28,100	-	596,970
Stock Movement Fees	1,000	-	3,400	-	-	2,360	-	-	-	6,760
Veterinary Charges	9,000	52,118	1,342	-	20,830	20,470	12,150	8,900	-	124,810
Advertising /Bill Board	44,000	417,000	10,800	55,000	-	-	-	-	2,349,981	2,876,781
Landing Fees	-	2,200	-	1,650	6,200	-	-	-	-	10,050
Bus Park Fees	826,650	1,145,320	306,410	163,910	300,930	254,600	514,640	289,730	-	3,802,190
Liquor Liscencing	-	668,000	220,000	-	-	121,000	-	-	-	1,009,000
Search and clearance certificates	2,000	30,000	9,000	-	-	5,000	-	7,000	-	53,000
Noise Pollution Fees	6,600	8,800	-	-	2,200	-	-	2,000	-	19,600
Fire Inspection Fees	-	2,000	-	-	-	-	-	-	2,010	4,010
Tractor Hire Services	31,750	-	-	-	-	-	207,360	-	-	239,110
Hire of Machineries & Equipment	-	-	-	-	-	-	-	-	16,000	16,000
Conservancy Fees/Wildlife Grants	-	-	-	-	-	-	-	-	-	-
Water Charges	-	-	-	-	-	69,315	-	-	-	69,315
Fines & Penalties	56,200	31,200	6,800	-	22,000	18,800	11,850	-	-	146,850
Survey/Sub Division Fees	-	10,000	-	-	-	-	36,300	-	-	46,300
Weight and Measures Fees	-	-	77,400	-	-	-	-	-	24,400	101,800
Bricks/Sand/Murrum/Stones	185,050	24,500	111,800	53,000	196,970	337,600	3,139,800	849,820	-	4,896,540
Stadium Hire/Park/Open spaces	-	134,700	-	-	3,000	-	-	-	-	137,700
Miscellaneous Incomes	-	-	-	-	-	-	-	-	937,038	937,038
Health Sector Charges(A-I-A)	-	-	-	-	-	-	-	-	-	-
Total	4,174,800	7,106,446	3,961,565	1,871,707	3,499,619	2,210,955	5,854,190	1,882,472	7,400,729	37,962,483

B. HEALTH FACILITIES REVENUE REPORT

In the Month of February 2024, the Department of Health raised a total of **Kshs.90,163,475**

Table 2.1 ; Revenue by health facilities, February 2024.

HOMA BAY COUNTY DEPARTMENT OF HEALTH SERVICES REVENUE COLLECTION REPORT FOR FEBRUARY 2024				
SNO	FACILITY	FIF	NHIF CLAIMS	TOTAL REVENUE
1	COUNTY REFERRAL HOSPITAL	5,573,659.00	28,098,456.00	33,672,115.00
2	RACHOUNYO SOUTH S/COUNTY	806,790.00	9,458,900.00	10,265,690.00
3	RACHOUNYO NORTH S/COUNTY	153,510.00	931,300.00	1,084,810.00
4	NDHIWA SUB COUNTY HOSPITAL	680,192.00	3,907,130.00	4,587,322.00
5	MBITA SUB COUNTY HOSPITAL	422,658.00	2,870,000.00	3,292,658.00
6	KABONDO SUB COUNTY HOSPITAL	114,911.00	491,050.00	605,961.00
7	RANGWE SUB COUNTY HOSPITAL	89,235.00	4,800,000.00	4,889,235.00
8	SUBA SOUTH S/COUNTY HOSPITAL	167,771.00	5,600,000.00	5,767,771.00
9	MAGUNGA L4 HOSPITAL	122,820.00	5,762,900.00	5,885,720.00
10	KISEGI L4 HOSPITAL	49,510.00	1,431,000.00	1,480,510.00
11	PALA L4 HOSPITAL	67,820.00	2,167,000.00	2,234,820.00
12	TOM MBOYA L4 HOSPITAL	102,890.00	672,000.00	774,890.00
13	OGONGO L4 HOSPITAL	80,120.00	479,000.00	559,120.00
14	MAKONGENI L4 HOSPITAL	68,600.00	500,000.00	568,600.00
15	MARINDI L4 HOSPITAL	326,130.00	433,000.00	759,130.00
16	NYANG'IELA L4 HOSPITAL	34,220.00	1,201,000.00	1,235,220.00
17	OTHORO L4 HOSPITAL	16,490.00	590,500.00	606,990.00
18	MIRIU L4 HOSPITAL	101,600.00	936,000.00	1,037,600.00
19	OBER L4 HOSPITAL	51,500.00	508,350.00	559,850.00
20	NDIRU L4 HOSPITAL	196,500.00	924,150.00	1,120,650.00
21	KANDIEGE L4 HOSPITAL	161,499.00	760,000.00	921,499.00
22	NYANDIWA L4 HOSPITAL	97,640.00	1,474,000.00	1,571,640.00
23	MALELA L4 HOSPITAL	43,500.00	436,300.00	479,800.00
24	SENA L4 HOSPITAL	11,210.00	194,000.00	205,210.00
25	PUBLIC HEALTH REVENUES*	1,919,450.00	-	1,919,450.00
26	OTHER HEALTH CENTRES**	409,354.00	3,667,860.00	4,077,214.00
	TOTALS	11,869,579.00	78,293,896.00	90,163,475.00

*BREAKDOWN FOR PUBLIC HEALTH REVENUES ATTACHED

**BREAKDOWN FOR HEALTH CENTRES REVENUE ATTACHED

PREPARED BY



ABONYO FREDRICK
ACCOUNTANT

CHECKED BY



DR. KEVIN OSURI
CHIEF OFFICER FOR HEALTH SERVICES



C. DEPARTMENTAL REVENUE PERFORMANCE REPORT.

Table 3.1 shows the performance of various departments in respect to their revenue streams during the month of February 2024 in comparison to the same period last financial year.

REVENUE STREAMS	ACTUAL REVENUE FEB 2023	ACTUAL REVENUE FEB 2024	VARIANCE
A. Department of Land, Physical Planning, Housing & Urban Development:			
1. Land Rates	1,987,384	1,009,489	(977,895)
2. Land Transfers/Extension/Change of Use	23,810	187,600	163,790
3. Lease Charges/Consent	56,330	20,000	(36,330)
4. Land/Ground rents	414,190	204,800	(209,390)
5. Approval plans/Transfers/Certificates	725,540	576,600	(148,940)
6. Housing Fees (Rents)	369,000	119,700	(249,300)
7. Stall/Kiosk Rents	642,320	407,920	(234,400)
8. Site Value Rates	-	12,800	12,800
9. Search and clearance certificates	22,600	53,000	30,400
10. Survey/Sub Division Fees	66,980	46,300	(20,680)
SUB-TOTAL	4,308,154	2,638,209	(1,669,945)
B. Department of Trade, Industry, Tourism, Co-operative Development & Marketing:			
1. Single Business Permit	11,606,100	14,496,280	2,890,180
2. Market Dues	2,631,180	3,350,362	719,182
3. Weight and Measures Fees	27,450	101,800	74,350
4. Advertising /Bill Board	1,511,224	2,876,781	1,365,557
5. Liquor Licencing	215,000	1,009,000	794,000
SUB-TOTAL	15,990,954	21,834,223	5,843,269
C. Department of Agriculture & Livestock:			
1. Slaughter House Fees	137,190	163,175	25,985
2. Stock Auction Fees(Cattle/Goat/sheep)	361,570	596,970	235,400
3. Stock Movement Fees	67,270	6,760	(60,510)
4. Other Cess Income	148,490	868,843	720,353
5. Tractor Hire Services	78,000	239,110	161,110
6. Veterinary Charges	20,680	124,810	104,130
SUB-TOTAL	813,200	1,999,668	1,186,468

REVENUE STREAMS	ACTUAL REVENUE FEB 2023	ACTUAL REVENUE FEB 2024	VARIANCE
D. Department of Roads, Public Works, Transport & Infrastructure:			
1. Bus Park Fees	3,274,700	3,802,190	527,490
2. Taxi /Motorbike Fees	115,640	618,450	502,810
3. Hire of Machineries & Equipment	12,000	16,000	4,000
SUB-TOTAL	3,402,340	4,436,640	1,034,300
E. Department of Blue Economy, Fisheries, Mining & Digital Economy:			
1. Landing Fees	1,800	10,050	8,250
2. Bricks/Sand/Murram/Stones	2,865,760	4,898,540	2,032,780
3. Fish Cess	776,080	830,640	54,560
SUB-TOTAL	3,643,640	5,739,230	2,095,590
F. Department of water, Irrigation, Sanitation, Environment, Energy, Forestry & Climate change:			
1. Water Charges	-	69,315	69,315
2. Noise Pollution Fees	29,500	19,600	(9,900)
3. Conservancy Fees/Wildlife Grants	-	-	-
SUB-TOTAL	29,500	88,915	59,415
G. Department of Governance & Administration:			
1. Fines & Penalties	202,880	146,850	(56,030)
2. Fire Inspection Fees	140,000	4,010	(135,990)
SUB-TOTAL	342,880	150,860	(192,020)
H. Department of Finance % Economic Planning:			
1. Miscellaneous Incomes	1,935,666	937,038	(998,628)
SUB-TOTAL	1,935,666	937,038	(998,628)
I. Department of Sports and Culture			
1. Hire of Stadium/Park/Open Spaces	-	137,700	137,700
J. Department of Health & Medical Services(A-I-A)			
1. Facility Improvement Fund (FIF) & Billed NHIF	63,007,641	90,163,475	27,155,834
TOTAL REVENUE (KSH)	93,473,975	128,125,958	34,651,983

As at 29th February 2024, the County had raised a total of **Kshs. 802,978,312** against this financial year's target of **Kshs.2,378,948,918**. The Revenue already generated includes **Kshs. 608,853,021** raised by health facilities NOT disbursed to the County Revenue Fund Account.

The following Table 3.2 shows Departmental revenue performance report against the approved estimates for FY 2023/24 as at the end of January 2024.

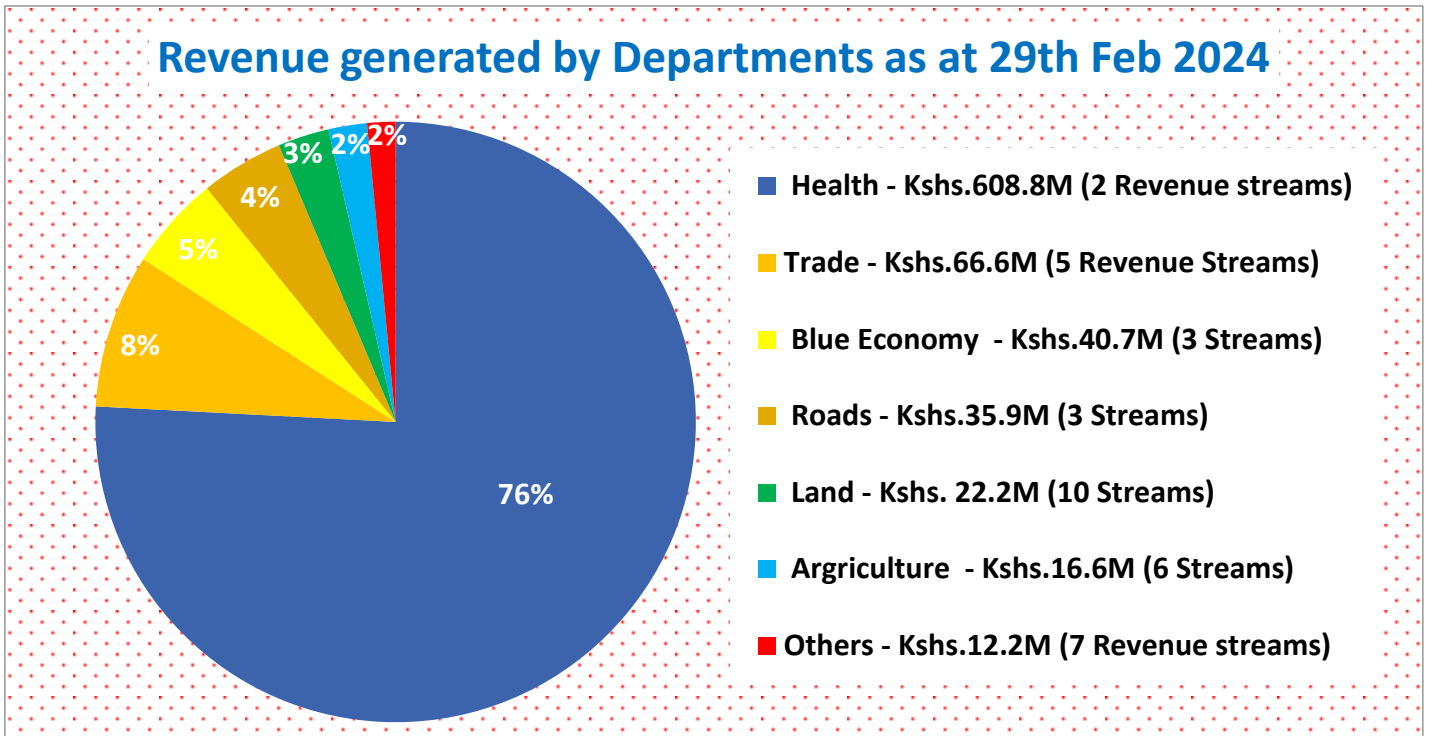
Table 3.2: Departmental revenue report against set targets

REVENUE STREAMS	Target FY 2023/24	Actual Revenue (July 2023 - Feb 2024)	Variance
A. Department of Land, Physical Planning, Housing & Urban Development:			
1. Land Rates	7,800,000	4,233,344	(3,566,656)
2. Land Transfers/Sales/Change of Use	300,000	633,100	333,100
3. Lease Charges/Consent/Transfers	4,500,000	2,296,925	(2,203,075)
4. Land/Ground rents	9,500,000	1,558,690	(7,941,310)
5. Approval plans/Transfers/Certificates	11,396,611	4,101,979	(7,294,632)
6. Housing Fees (Rents)	3,458,552	890,500	(2,568,052)
7. House/Kiosk Rents	14,581,550	7,897,730	(6,683,820)
8. Site Value Rates	115,343	12,800	(102,543)
9. Search and clearance certificates	223,600	88,500	(135,100)
10 Survey/Sub Division Fees	10,724,988	444,000	(10,280,988)
SUB-TOTAL	62,600,644	22,157,568	(40,443,076)
B. Department of Trade, Industry, Tourism, Co-operative Development & Marketing:			
1. Single Business Permit	90,000,000	29,924,943	(60,075,057)
2. Market Dues	48,800,070	26,528,541	(22,271,529)
3. Weight and Measures Fees	1,020,200	270,840	(749,360)
4. Advertising /Bill Board	15,521,872	6,359,073	(9,162,799)
5. Liquor Licencing	30,000,000	3,517,461	(26,482,539)
SUB-TOTAL	185,342,142	66,600,858	(118,741,284)
C. Department of Agriculture & Livestock:			
1. Slaughter House Fees	2,129,606	1,178,465	(951,141)
2. Stock Auction Fees(Cattle/Goat/sheep)	6,010,500	4,456,170	(1,554,330)
3. Stock Movement Fees	1,044,250	14,610	(1,029,640)
4. Other Cess Income	38,120,855	9,643,531	(28,477,324)
5. Tractor Hire Services	250,000	559,960	309,960
6. Veterinary Charges	1,520,947	777,181	(743,766)

REVENUE STREAMS	Target FY 2023/24	Actual Revenue (July 2023 - Feb 2024)	Variance
SUB-TOTAL	49,076,158	16,629,917	(32,446,241)
D. Department of Roads, Public Works, Transport & Infrastructure:			
1. Bus Park Fees	41,063,850	30,445,491	(10,618,359)
2. Taxi /Motorbike Fees	65,455,200	5,193,449	(60,261,751)
3. Hire of Machineries & Equipment	500,000	212,000	(288,000)
SUB-TOTAL	107,019,050	35,850,940	(71,168,110)
E. Department of Blue Economy, Fisheries, Mining & Digital Economy:			
1. Landing Fees	126,177	81,250	(44,927)
2. Bricks/Sand/Murram/Stones	44,535,000	34,811,937	(9,723,063)
3. Fish Cess	20,334,556	5,776,344	(14,558,212)
SUB-TOTAL	64,995,733	40,669,531	(24,326,202)
F. Department of water, Irrigation, Sanitation, Environment, Energy, Forestry & Climate			
1. Water Charges	370,500	418,160	47,660
2. Noise Pollution Fees	429,487	300,920	(128,567)
3. Conservancy Fees/Wildlife Grants	250,000	87,480	(162,520)
SUB-TOTAL	1,049,987	806,560	(243,427)
G. Department of Governance & Administration:			
1. Fines & Penalties	3,829,550	1,639,477	(2,190,073)
2. Fire Inspection Fees	1,582,178	231,560	(1,350,618)
SUB-TOTAL	5,411,728	1,871,037	(3,540,691)
H. Department of Youths, Sports, Gender & Talent Dev.:			
1. Hire of Stadium, park & open spaces	5,789,720	1,058,883	(4,730,837)
SUB-TOTAL	5,789,720	1,058,883	(4,730,837)
H. Department of Finance % Economic Planning:			
1. Miscellaneous Incomes	9,610,528	8,479,997	(1,130,531)
SUB-TOTAL	9,610,528	8,479,997	(1,130,531)
I. Department of Public Health & Medical Services (A-I-A)			
1. FIF & Billed NHIF	1,888,053,22	608,853,021	(1,279,200,207)
GRAND TOTAL (KSH)	2,378,948,91	802,978,312	(1,575,970,607)

SUMMARY OF COLLECTIONS BY DEPARTMENTS

The following chart indicates the percentage each department has made into the revenue basket for Homa Bay County government.



D. REVENUE COLLECTION & MANAGEMENT SYSTEM PERFORMANCE –
FEBRUARY 2024

Out of **Kshs. 37,962,483** that was collected by Revenue Officers in various Sub-Counties in the month of January 2024, a total of **Kshs. 30,687,927** which is **81%** was collected through the system. Table 4.1 shows the performance of sub-counties in usage of the revenue collection system.

Table 4.1 Revenue Collection and management System performance Report – February 2024

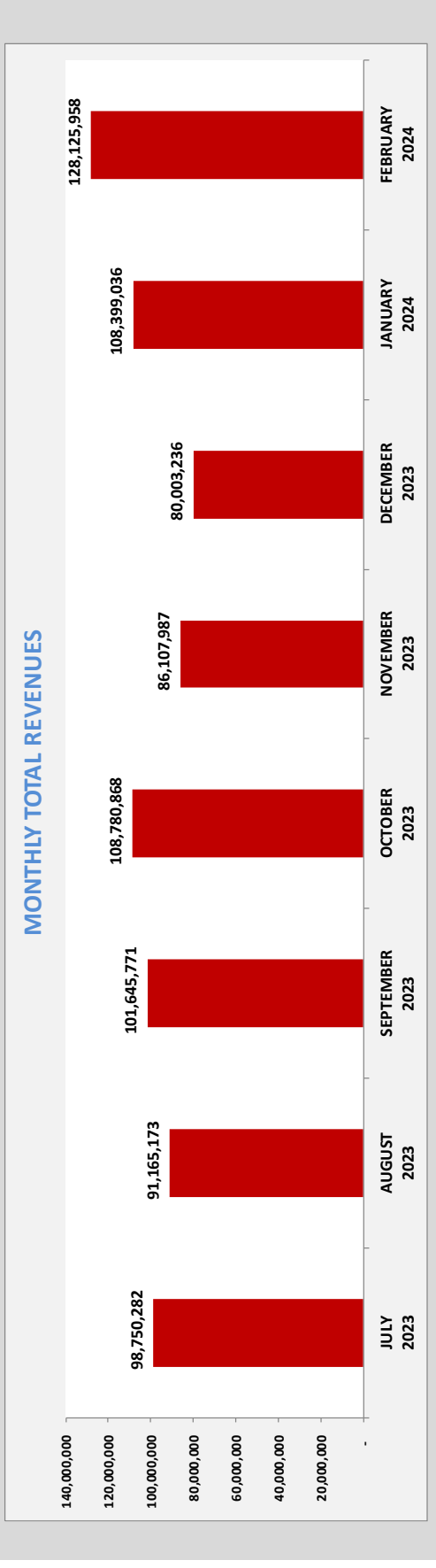
SUB-COUNTY	FEBRUARY 2024 COLLECTIONS	FEBRUARY 2024 SYSTEM COLLECTIONS	SYSTEM COLLECTIONS % ATTAINED
Suba South	1,871,707	1,706,592	91%
Suba North	3,499,619	3,157,967	90%
Rachuonyo South	4,174,800	3,764,001	90%
Rachuonyo North	5,854,190	5,264,265	90%
Homa Bay Town	7,106,446	5,993,675	84%
Rangwe	2,210,955	1,790,513	81%
Rachuonyo East	1,882,472	1,522,142	81%
Ndhiwa	3,961,565	2,723,727	69%
Headquarters	7,400,729	4,715,045	64%
Total (ksh)	37,962,483	30,637,927	81%

E. MONTHLY REVENUE TREND REPORTS.

As at 29th February 2024, the County had raised a total of **Kshs. 802,978,312** against this financial year's target of **Kshs. 2,378,948,918**. The Revenue already generated includes Kshs. 608,853,021 raised by health facilities. This data is presented on a monthly basis in table 5.1 below.

Table 5.1: Monthly Revenue Report FY 2023/24

REVENUE SOURCE	JULY 2023	AUGUST 2023	SEPTEMBER 2023	OCTOBER 2023	NOVEMBER 2023	DECEMBER 2023	JANUARY 2024	FEBRUARY 2024	TOTALS (KSH)
Facilities: NHIF	74,608,790	63,856,744	71,100,966	73,099,917	55,093,885	51,573,121	67,817,829	78,293,896	535,445,148
FIF	8,931,579	8,693,787	8,172,431	8,742,267	8,766,276	8,961,926	9,270,028	11,869,579	73,407,873
Other Streams	15,209,913	18,614,642	22,372,374	26,938,684	22,247,826	19,468,189	31,311,179	37,962,483	194,125,290
MONTHLY TOTAL REVENUES	98,750,282	91,165,173	101,645,771	108,780,868	86,107,987	80,003,236	108,399,036	128,125,958	802,978,311



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