

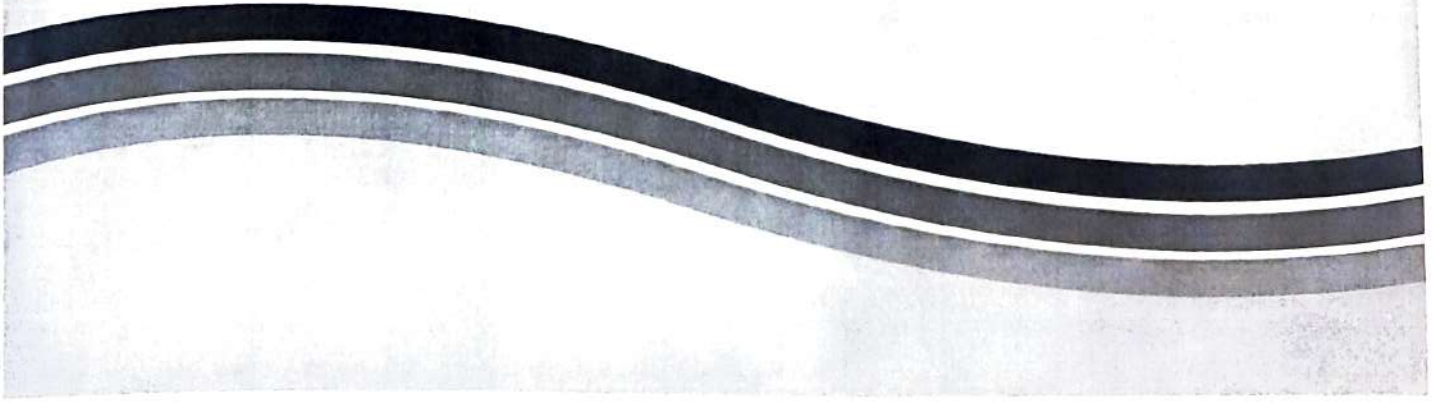
OFFICE OF THE CONTROLLER OF BUDGET



**COUNTY GOVERNMENTS
BUDGET IMPLEMENTATION REVIEW REPORT**

**FOR THE FINANCIAL YEAR
2023/24**

AUGUST, 2024



be opened and maintained at the Central Bank of Kenya. The only exemption is for imprest bank accounts for petty cash and revenue collection.

3.7.14 Key Observations and Recommendations

In the course of overseeing and reporting on the implementation of the County budget, the COB identified the following challenges which hampered effective budget implementation;

1. Late submission of financial reports by the County Treasury to the Controller of Budget affected the timely preparation of the budget implementation report. The complete report was received on 2nd August 2024
2. Failure by Fund Administrators to submit quarterly financial and non-financial reports to the COB within the timelines provided in law, which is against the requirement of Section 168 of the PFM Act, 2012. The reports for the Disaster Management/Emergency Fund, Bursary Fund and Micro and Small Enterprises Development Revolving Fund were not submitted to the Controller of Budget.
3. High wage bills accounted for 44.0 per cent of the County's total revenue in FY 2023/24, which is above the ceiling provided in law.
4. Use of manual payroll. Personnel emoluments amounting to Kshs.480.38 million were processed through the manual payroll, accounting for 11.9 per cent of the total payroll cost. Manual payroll is prone to abuse and may lead to the loss of public funds where there is a lack of proper controls.
5. Low expenditure on development budget which was 26.8 per cent of total expenditure.

The County should implement the following recommendations to improve budget execution.

1. *The County Treasury should ensure timely preparation and submission of financial reports to the Office of the Controller of Budget in line with the timelines prescribed in Section 166 of the PFM Act, 2012.*
2. *The CECMF should follow up to ensure Fund Administrators prepare and submit statutory reports in line with the PFM Act, 2012.*
3. *The County Leadership should develop strategies to ensure the wage bill is within the legal limit of 35 per cent of total revenue as provided under Regulation 25 (1) (b) of the Public Finance Management (County Governments) Regulations, 2015.*
4. *The Government requires that salaries be processed through the IPPD system, and the County is advised to fast-track the acquisition of Unified Personnel Numbers for their staff. The County Public Service Board should regulate staff engagement on contract and casual workers as provided under Section 74 of the County Governments Act 2012. Further, strict compliance with the approved staff establishment should be maintained.*
5. *The County should prioritize expenditure on development projects in order to achieve the 30 per cent threshold in law.*

3.8. County Government of Homa Bay

3.8.1 Overview of FY 2023/24 Budget

The County's approved second supplementary budget estimates for the FY 2023/24 was Kshs.11.17 billion, comprising Kshs.3.51 billion (31.4 per cent) and Kshs.7.66 billion (68.6 per cent) allocated for development and recurrent programmes, respectively. The approved supplementary budget estimates represented an increase 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 expected to receive Kshs.8.13 billion (72.8 per cent) as the equitable share of revenue raised nationally, Kshs.1.37 billion (12.3 per cent) as additional allocations/conditional grants, Kshs.131.60 million (1.2 per cent) as a share of equalization funds, a cash balance of Kshs.142.87 million (1.3 per cent) from FY 2022/23, and generate Kshs.1.39 billion (12.5 per cent) as gross own source revenue. The own-source revenue includes Kshs.1.05 billion as Appropriation in Aid (AIA)/Facility Improvement Fund

(FIF) and Kshs.341.14 million as ordinary own-source revenue. A breakdown of the additional allocations/conditional grants is provided in Table 3.50.

3.8.2 Revenue Performance

In the FY 2023/24, the County received Kshs.7.63 billion as the equitable share of the revenue raised nationally, Kshs.999.31 million as additional allocations/conditional grants, a cash balance of Kshs.142.87 million from FY 2022/23 and raised Kshs.1.20 billion as own-source revenue (OSR). The raised OSR includes Kshs.841.23 million as AIA/FIF and Kshs.359.26 million as ordinary own source revenue. The total funds available for budget implementation during the period amounted to Kshs.9.97 billion, as shown in Table 3.50.

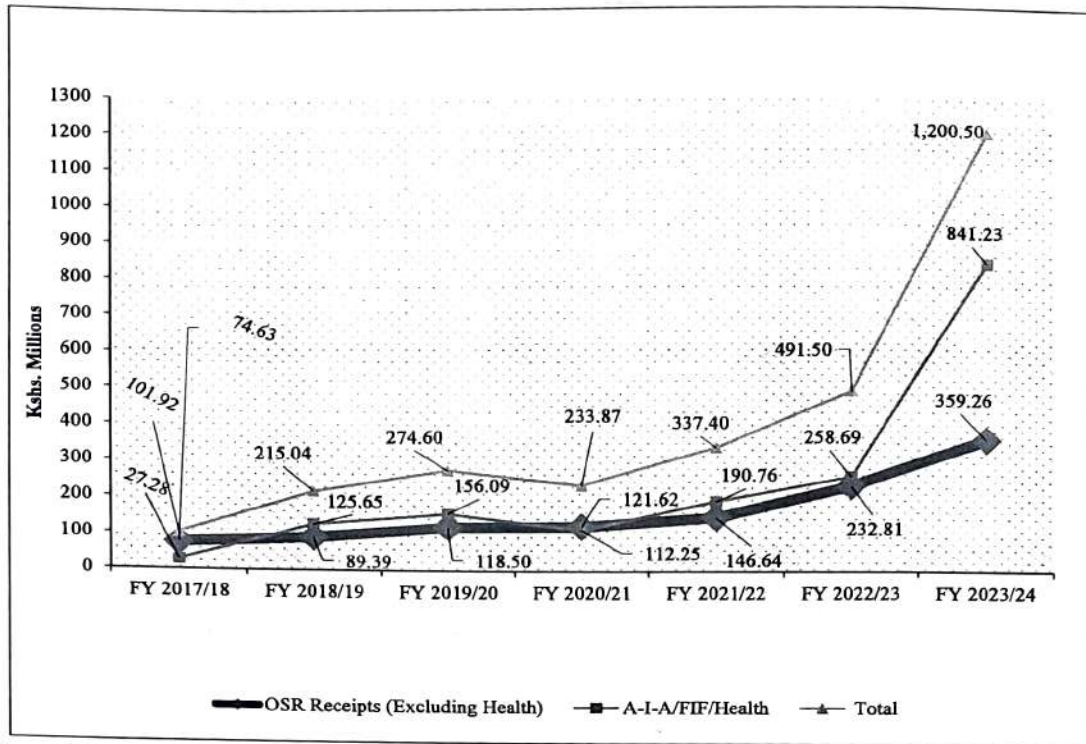
Table 3.50: Homa Bay County, Revenue Performance in FY 2023/24

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	7,626,705,708.90	93.8
Sub Total		8,128,387,250.00	7,626,705,708.90	93.8
B	Conditional Grants			
	National Agriculture and Rural Inclusive Growth Project (NARIG)	5,000,000	4,374,252.0	87.5
	National Value Chain Development Project	200,000,000	199,803,473.00	99.9
	Provision of Fertilizer Subsidies	165,917,803	-	-
	Aquaculture Business Development Programme	12,909,422	-	-
	Livestock Value Chain Support Project	14,323,680	-	-
	Agricultural Sector Development Support Programme (ASDSP)	3,159,580	3,159,580	76.0
	DANIDA/ Primary Health Care Project	25,520,063	25,520,063	100.0
	Financing Locally-Led Climate Actions Programme (CCIS)	11,000,000	-	-
	Financing Locally-Led Climate Actions Programme	251,984,144	241,617,006	95.9
	Kenya Informal Settlements Improvement Programme	463,000,000	460,000,000	99.4
	Kenya Urban Support Programme-UIG	1,145,356	1,145,355	100.0
	Aggregated Industrial Parks Programme	217,000,000	62,500,000	28.8
	Kenya Urban Support Programme-UDG	1,194,559	1,194,559	100.0
Sub-Total		1,372,154,607	999,314,288	72.8
C	Own Source of Revenue			
1	Ordinary Own Source Revenue	341,139,710	359,263,180	105.3
2	Appropriation in Aid (A-I-A)/Facility Improvement Fund (F.I.F)	1,051,066,642	841,232,651	80.0
Sub-Total		1,392,206,352	1,200,495,831	86.2
D	Other sources of Revenue			
1	Unspent balance from FY 2022/23	142,874,788	142,874,788	100
2	Share of Equalization funds	131,603,304	-	-
Sub-Total		274,478,092	142,874,788	52.1
Grand Total		11,167,226,301	9,969,390,616	89.3

Source: Homa Bay County Treasury

Figure 29 shows the trend in own-source revenue collection from FY 2017/18 to FY 2023/24.

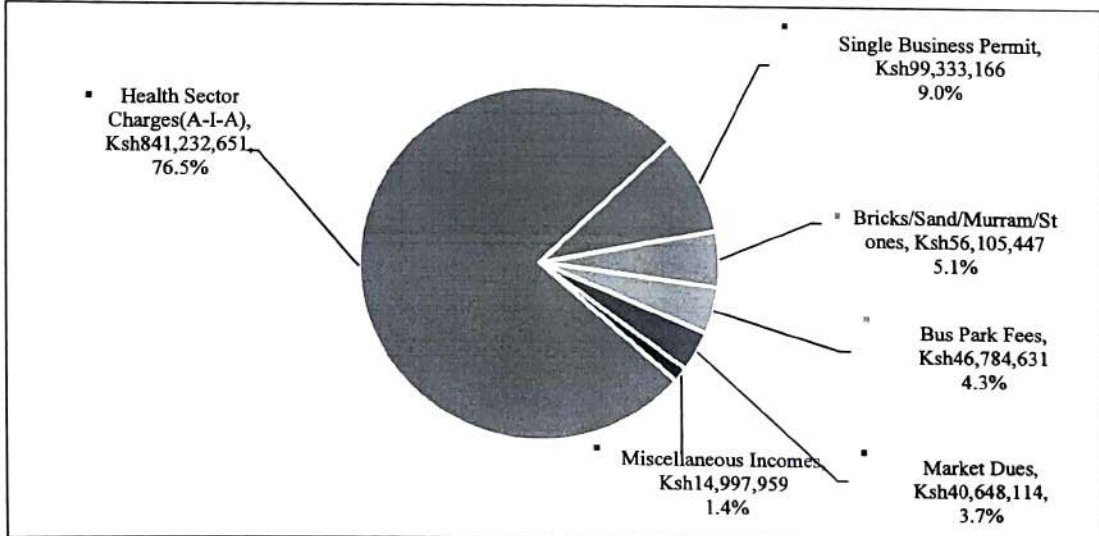
Figure 29: Trend in Own-Source Revenue Collection from the FY 2017/18 to the FY 2023/24



Source: Homa Bay County Treasury

In the FY 2023/24, the County generated a total of Kshs.1.20 billion from its own source of revenue, including the Health Sector Appropriation in Aid (AIA)/Facility Improvement Fund (FIF). This amount represented an increase of 67.4 per cent compared to Kshs.553.71 million realized in FY 2022/23 and 86.2 per cent of the annual target and 19.1 per cent of the equitable revenue share disbursed. The revenue streams which contributed the highest OSR receipts are shown in Figure 30.

Figure 30: Top Streams of Own Source Revenue in the FY 2023/24



Source: Homa Bay County Treasury

The Health Sector AIA/FIF amounted to Kshs.841.23 million, representing 76.5 per cent of the overall OSR in the reporting period. The entire amount realized from FIF was not swept to the CRF account, which is in line

with the Homa Bay 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.99.13 million was from a single business permit, contributing 9.0 per cent of the total OSROSR receipts during the reporting period.

3.8.3 Exchequer Issues

The Controller of Budget authorized withdrawals of Kshs.8.93 billion from the CRF account during the reporting period, which comprised Kshs.2.88 billion (32.2 per cent) for development programmes and Kshs.6.06 billion (67.8 per cent) for recurrent programmes. Analysis of the recurrent exchequer released in the FY 2023/24 indicates that Kshs.4.39 billion was released towards Employee Compensation, and Kshs.1.66 billion was released for Operations and Maintenance expenditure.

The available cash balance in the County Revenue Fund Account at the end of FY 2023/24 was Kshs.41.57 million.

3.8.4 Borrowing by the County

The County entered an agreement with Equity Bank Limited for advance payroll processing for County Executive staff in February 2024, whereby the bank pays salaries for the staff every month at an interest of 1 per cent. The outstanding payroll management overdraft facility from Equity Bank Limited as of 30th June 2024 amounted to Kshs..460.27 million.

3.8.5 County Expenditure Review

The County spent Kshs.9.08 billion on development and recurrent programmes in the reporting period. The expenditure represented 101.7 per cent of the total funds released by the CoB and comprised of Kshs.3.03 billion and Kshs.6.05 billion on development and recurrent programmes, respectively. Expenditure on development programmes represented an absorption rate of 86.3 per cent, while recurrent expenditure represented 79.0 per cent of the annual recurrent expenditure budget.

3.8.6 Settlement of Pending Bills

At the beginning of FY 2023/24, the County reported a stock of pending bills amounting to Kshs.1.69 billion, comprising of Kshs.260.37 million for recurrent expenditure and Kshs.1.43 billion for development activities. In the FY 2023/24, the County settled pending bills amounting to Kshs.947.63 million, which consisted of Kshs.130.08 million for recurrent expenditure and Kshs.817.54 million for development programmes. Therefore, as of the end of FY 2023/24, the outstanding amount was Kshs.739.12 million. This, however, does not include unpaid bills for FY 2023/24.

The outstanding pending bills for the County Assembly were Kshs.45.41 million as of 30th June, 2024.

3.8.7 Expenditure by Economic Classification

An analysis of expenditure by economic classification indicates that the County Executive spent Kshs.3.92 billion on employee compensation, Kshs.1.14 billion on operations and maintenance and Kshs.3.00 billion on development activities. Similarly, the County Assembly spent Kshs.465.58 million on employee compensation, Kshs.521.62 million on operations and maintenance and Kshs.21.59 million on development activities, as shown in Table 3.51.

Table 3.51: Summary of Budget and Expenditure by Economic Classification

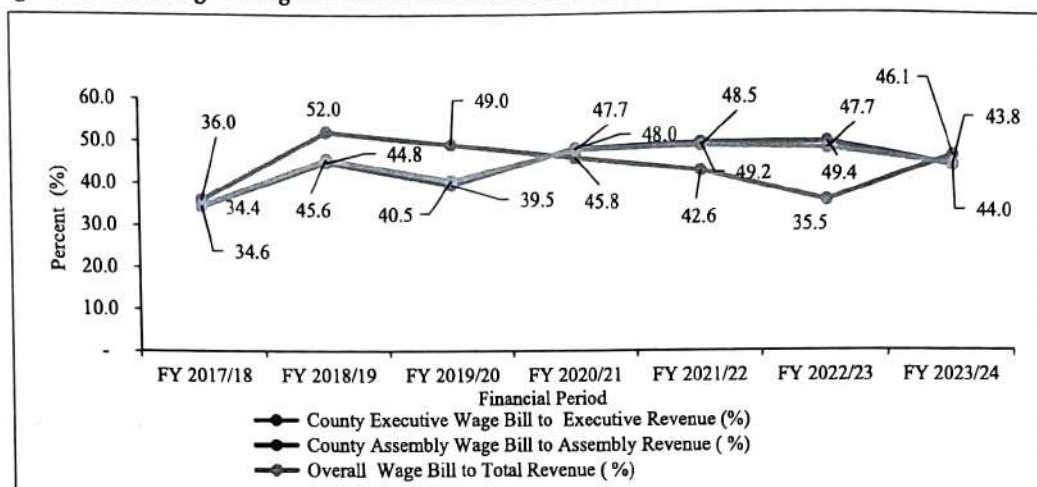
Expenditure Classification	Budget (Kshs.)		Expenditure (Kshs.)		Absorption (%)	
	County Executive	County Assembly	County Executive	County Assembly	County Executive	County Assembly
Total Recurrent Expenditure	6,606,456,825	1,053,468,687	5,067,800,842	987,194,875	76.7	93.7
Compensation to Employees	5,377,196,084	465,579,343	3,924,917,840	465,579,343	73	100
Operations and Maintenance	1,229,260,741	587,889,344	1,142,883,002	521,615,532	93	88.7
Development Expenditure	3,355,751,570	151,549,218	3,003,605,832	21,587,526	89.5	14.2
Total	9,962,208,395	1,205,017,905	8,071,406,674	1,008,782,401	81	83.7

Source: Homa Bay County Treasury

3.8.8 Expenditure on Employees' Compensation

In the FY 2023/24, expenditure on employee compensation was Kshs.4.39 billion, or 44.0 per cent of the available revenue, which amounted to Kshs.9.97 billion. This expenditure represented a 2.9 per cent decrease from Kshs.4.52 billion reported in FY 2022/23. The wage bill included Kshs.1.78 billion paid to health sector employees, translating to 45.3 per cent of the total wage bill. The trend of personnel expenditure as a percentage of total revenue from FY 2017/18 to FY 2023/24 is shown in Figure 31.

Figure 31: Percentage of Wage Bill to Total Revenue from FY 2017/18 to FY 2023/24



Source: Homa Bay County Treasury

Further analysis indicates that PE costs amounting to Kshs.3.63 billion were processed through the Integrated Personnel and Payroll Database (IPPD) system, while Kshs.759.58 million was processed through manual payrolls. The manual payrolls accounted for 17.3 per cent of the total PE cost.

The County Assembly spent Kshs.39.96 million on committee sitting allowances for the 54 MCAs and the Speaker against the annual budget allocation of Kshs.39.96 million. The average monthly sitting allowance was Kshs.60,544 per MCA. The County Assembly has established 22 Committees.

3.8.9 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.440.95 million to the county-established funds in the FY 2023/24, constituting 3.9 per cent of the County's overall budget. Further, the County allocated Kshs.23 million to the Emergency Fund in line with Section 110 of the PFM Act, 2012. Table 3.52 summarises each established Fund's budget allocation and performance during the reporting period.

Table 3.52: Performance of County Established Funds in the FY 2023/24

S/No.	Name of the Fund	Approved Budget Allocation in FY 2023/24 (Kshs.)	Exchequer Issues FY 2023/24 (Kshs.)	Actual Expenditure in FY 2023/24 (Kshs.)	Submission of Financial Statements as of 30 th June 2024 (Yes/No.)
County Executive Established Funds					
1	Homa Bay County Bursary Fund	230,000,000	215,000,000	194,465,000	Yes
2	Homa Bay Emergency Fund	23,000,000	17,500,000	22,869,076	Yes
3	Homa Bay County Car Loan and Mortgage Scheme Fund	86,300,000	52,000,000	51,000,000	Yes
4	Homa Bay County Alcoholic Drinks Control Fund	-	-	-	Yes

S/No.	Name of the Fund	Approved Budget Allocation in FY 2023/24 (Kshs.)	Exchequer Issues FY 2023/24 (Kshs.)	Actual Expenditure in FY 2023/24 (Kshs.)	Submission of Financial Statements as of 30 th June 2024 (Yes/No.)
County Assembly Established Funds					
1	Homa Bay County Assembly Car and Loan and Mortgage Scheme Fund	101,651,682	33,768,000	58,315,315	Yes
	Total	440,951,682	318,268,000	326,649,391	

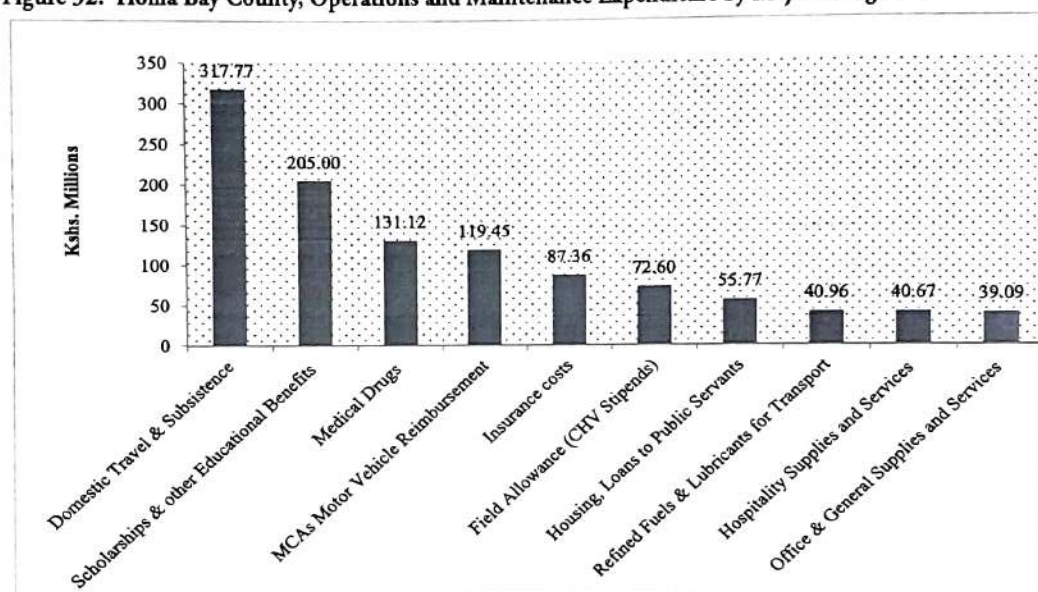
Source: Homa Bay County Treasury

The County government uses commercial bank accounts to operate the above established public funds contrary to Regulations 82(1)(b) of the PFM (County Governments) Regulations, 2015, which require that County government bank accounts must be opened and maintained at the Central Bank of Kenya.

3.8.10 Expenditure on Operations and Maintenance

Figure 32 summarises the Operations and Maintenance expenditure by major categories.

Figure 32: Homa Bay County, Operations and Maintenance Expenditure by Major Categories



Source.: Homa Bay County Treasury

Expenditure on domestic travel amounted to Kshs.317.77 million and comprised Kshs.182.73 million spent by the County Assembly and Kshs.135.03 million spent by the County Executive. Expenditure on foreign travel amounted to Kshs.8.86 million and comprised Kshs.6.31 million spent by the County Assembly and Kshs.2.55 million spent by the County Executive. Expenditure on foreign travel is summarized in Table 3.53 below; -

Table 3.53: Summary of Highest Expenditure on Foreign Travel as of 30th June 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 (COP28) under the United Nations Framework Convention on Climate Change (UNFCCC)	Dubai, United Arab Emirates	1,050,000
	2	19-09.2023-28.09.2023	Travel to attend the Strong Cities Global Summit	New York City, USA	1,498,009
A. Sub-Total					2,548,009

Arm of County Government	No. of Officers who Travelled	Date travelled	Purpose of the travel	Destination	Total Costs of the Travel (Kshs.)
County Assembly	14	10.04.2023 -15.04.2023	Travel to attend the 18 th Lake Victoria Regional Authorities and Counties Cooperation General Assembly	Mbarara,, Uganda	2,270,701
	4	04.09.2023 -09.09.2023	Travel to attend the Lake Victoria Regional Authorities and Counties Cooperation Local Women Network Conference Organizing Meeting.	Entebbe, Uganda	1,190,211
	6	07.09.2023 -12.09.2023	Travel to attend the Africa Food Systems Forum 2023 Dar esalam	Tanzania	2,851,750
B. Sub-Total					6,312,662
Grand Total (A+B)					8,860,671

Source.: Homa Bay County Treasury and County Assembly of Homa Bay

The operations and maintenance costs included Kshs.12.74 million on legal fees/dues, arbitration and compensation payments.

3.8.11 Development Expenditure

In the FY 2023/24, the County reported expenditure of Kshs.3.03 billion on development programmes, representing an increase of 22.2 per cent compared to FY 2022/23 when the County spent Kshs.2.47 billion. The table below summarises development projects with the highest expenditure in the reporting period.

Table 3.54: Homa Bay County, List of Development Projects with the Highest Expenditure

No	Sector	Project Name	Project Location	Contract sum (Kshs)	Amount paid to date (Kshs)	Implementation status (%)
1	Lands, Physical Planning, Housing and Urban Development	2nd Kenya Informal Settlement Improvement Project (KISIP2)	All Sub counties	460,000,000	460,000,000	100.0
2	Water, Sanitation, Irrigation, Environment, Energy and Climate Change	Capital Grants and transfer to ward adaption/mitigation projects for Locally-led Climate Action Program (FLLoCA)	All sub-counties	241,617,006	241,617,006	100.0
3	Office of the Deputy Governor and Department of Agriculture and Livestock	Capital Grants and transfers to (NAVCDP)	County Headquarter	199,803,473	199,803,473	100.0
4	Trade, Industry, Tourism, Cooperative Development and Marketing	Aggregated Industrial Parks Programme	Rachuonyo North	62,500,000	62,500,000	100.0
5	Roads, Public Works, Transport and Infrastructure	Supply of C.A.T. 320GX Excavator	Transport Head office	28,779,426	28,779,426	100.0
6	Roads, Public Works, Transport and Infrastructure	Supply of SEM919 Motor Grader	Transport Head office	26,220,582	26,220,582	100.0
7	Public Health and Medical Services	Capital Grants and transfer-DANIDA Grant Primary Health Care Program	All Sub counties	25,520,063	25,520,063	94.4
8	Public Health and Medical Services	Delivery of assorted medical equipment	Homa Bay Teaching and Referral Hospital	19,951,881	19,951,881	100.0
9	Trade, Industry, Tourism, Cooperative Development and Marketing	Proposed Completion of Kigoto Maize Mill	Suba South	18,450,000	18,450,000	100.0
10	Office of the Deputy Governor and Department of Agriculture and Livestock	Supply & delivery of maize seeds	All Wards	16,540,000	16,540,000	100.0

Source: Homa Bay County Treasury

3.8.12 Budget Performance by Department

Table 3.55 summarises the approved budget allocation, expenditure and absorption rate by departments in the FYFY 2023/24.

Table 3.55: Homa Bay 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	690.61	36.35	536.45	19.50	536.45	33.75	100.0	173.1	77.7	92.8
County Public Service Board	73.50	3.14	61.68	-	61.68	0.00	100.0	0.0	83.9	0.0
County Assembly Service Board	1053.47	151.55	987.39	22.61	987.19	21.59	100.0	95.5	93.7	14.2
Homa Bay Municipal Board	26.76	17.24	24.52	17.22	24.52	17.22	100.0	100.0	91.6	99.9
Office of the Deputy Governor and Department of Agriculture and Livestock	216.28	451.27	179.22	421.57	179.22	349.74	100.0	83.0	82.9	77.5
Gender Equality and Inclusivity, Youth, Sports, Talent Development, Cultural Heritage and Social Services	135.72	63.03	113.15	62.85	113.15	62.85	100.0	100.0	83.4	99.7
Roads, Public Works, Transport and Infrastructure	157.39	716.29	133.03	713.62	133.03	716.29	100.0	100.4	84.5	100.0
Blue Economy, Fisheries, Mining and Digital Economy	93.29	68.57	75.51	53.55	75.51	53.55	100.0	100.0	80.9	78.1
Education, Human Capital Development and Vocational Training	1153.30	266.92	863.20	139.71	863.20	266.53	100.0	190.8	74.8	99.9
Public Health and Medical Services	2502.83	257.15	2104.24	223.55	2104.24	257.00	100.0	115.0	84.1	99.9
Lands, Physical Planning, Housing and Urban Development	49.31	485.01	44.97	482.76	44.97	484.76	100.0	100.4	91.2	99.9
Trade, Industry, Tourism, Cooperative Development and Marketing	160.26	486.22	135.05	226.97	135.05	258.05	100.0	113.7	84.3	53.1
Water, Sanitation, Irrigation, Environment, Energy and Climate Change	237.83	387.46	162.14	387.46	162.13	387.46	100.0	100.0	68.2	100.0
Governance, Administration, Communication and Devolution	442.60	15.00	253.66	15.00	253.66	15.00	100.0	100.0	57.3	100.0
Executive Office of the Governor	634.33	70.00	381.00	57.60	381.00	69.60	100.0	120.8	60.1	99.4
Kendu Bay Municipal Board	7.87	7.85	-	7.79	-	7.79	0.0	100.0	-	99.2
Mbita Municipal Board	7.87	7.85	-	7.61	-	7.61	0.0	100.0	-	96.9

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
Ndhiwa Municipal Board	7.87	8.55	-	8.55	-	8.55	0.0	100.0	-	100.0
Oyugis Municipal Board	8.83	7.85	-	7.85	-	7.85	0.0	100.0	-	100.0
Total	7,659.93	3,507.30	6,055.19	2,875.77	6,055.00	3,025.19	100.0	105.2	79.0	86.3

Source: Homa Bay County Treasury

Analysis of development expenditure by the department shows that the Department of Roads, Public Works, Transport and Infrastructure, Ndhiwa Municipal Board, Oyugis Municipal Board are all at 100 per cent, followed by Homa Bay Municipal Board, Lands, Physical Planning, Housing and Urban Development, Public Health and Medical Services and Education, Human Capital Development and Vocational Training all at 99.9 per cent.

Further analysis shows the development expenditure for some departments exceeded the exchequer releases, which can be attributed to IFMIS reporting transactions at the IB level as paid while they were awaiting funding through the exchequer process. The County Treasury should ensure that such transactions are voided in the system at the close of each financial year.

3.8.13 Budget Execution by Programmes and Sub-Programmes

Table 3.56 summarises the budget execution by programmes and sub-programmes in FY 2023/24.

Table 3.56: Homa Bay County, Budget Execution by Programmes and Sub-Programmes

Programme	Sub-Programme	Approved Estimates (Kshs)	Actual Expenditure (Kshs)	Variance (Kshs)	Absorption rate (%)
Department of Finance and Economic Planning					
General administration and support services	Staff Remuneration and Welfare Support Services	509,293,113	410,835,521	98,457,592	80.7
	General Logistics, Coordination and Asset Management Services	39,529,916	39,259,916	270,000	99.3
	Subtotal	548,823,029	450,095,437	98,727,592	82.0
Planning, Budgeting and Development Coordination Services	Economic planning and development coordination services	22,976,780	6,061,428	16,915,352	26.4
	Resource allocation services	14,433,400	4,723,600	9,709,800	32.7
	Public Participation Facilitation services	9,499,000	2,000,000	7,499,000	21.1
	Subtotal	46,909,180	12,785,028	34,124,152	27.3
Resource mobilization services	External Resources Mobilization Services	8,899,200	2,916,121	5,983,079	32.8
	Internal Revenue Generation Services	39,314,834	38,630,500	684,334	98.3
	Subtotal	48,214,034	41,546,621	6,667,413	86.2
Financial management services	Accounting and Financial Reporting Services	21,784,580	19,500,000	2,284,580	89.5
	Supply Chain Management Services	31,725,765	25,163,272	6,562,493	79.3
	Audit and Advisory Services	12,000,000	3,609,439	8,390,561	30.1
	Emergency Management Services	17,500,000	17,500,000	-	100.0
	Subtotal	83,010,345	65,772,711	17,237,634	79.2
Total	726,956,588	570,199,797	156,756,791	78.4	

Programme	Sub- Programme	Approved Estimates (Kshs)	Actual Expenditure (Kshs)	Variance (Kshs)	Absorption rate (%)
County Public Service Board					
General Policy, Planning and Administration Services	Policy Development Services	-	-	-	-
	Administrative Support Services	69,503,515	60,506,111	8,997,404	87.1
	Infrastructure Development Services	3,140,000	1,169,200	1,970,800	37.2
	Subtotal	72,643,515	61,675,311	10,968,204	84.9
Personnel Sourcing and Management Services	Recruitment, Selection and Deployment Services	2,080,000	-	2,080,000	-
	Human Resource Management and Development Services	-	-	-	-
	Establishment and abolishment of Offices	-	-	-	-
	National Performance Management Systems	-	-	-	-
	Capacity Development Services	1,920,000	-	1,920,000	-
	Subtotal	4,000,000	-	4,000,000	-
	Grand total	76,643,515	61,675,311	14,968,204	80.5
County Assembly Service Board					
Legislative Services	Members' welfare Support services	245,865,808	245,865,808	-	100.0
	Legislative development and approval services	217,502,825	217,502,825	-	100.0
	Subtotal	463,368,633	463,368,633	-	22.2
Oversight and Control Services	Capacity building services	12,000,000	12,000,000	-	100.0
	Report writing services	37,000,000	37,000,000	-	100.0
	Public Participation and Education Services	11,000,000	11,000,000	-	100.0
	Subtotal	60,000,000	60,000,000	-	100.0
Ward Representation Services	Staff welfare support services	67,246,265	67,246,265	-	100.0
	Ward operations and maintenance	17,284,320	17,284,320	-	100.0
	Subtotal	84,530,585	84,530,585	-	100.0
Policy, Planning and Administrative Support Services	Administrative support services	277,775,469	211,691,787.00	66,083,682	76.2
	Financial Management Services	167,794,000	167,603,870.20	190,130	99.9
	Assembly Infrastructure Development Services	151,549,218	21,587,525.50	129,961,693	14.2
	Subtotal	597,118,687	400,883,182.70	196,235,504	67.1
	Total	1,205,017,905	1,008,782,400.70	196,235,504	83.7
Homa Bay Municipal Board					
Planning, Finance and Administrative Support Services	Policy and planning services	-	-	-	-
	Financial Management Services	3,811,419	3,593,380	218,039	94.3
	Personnel remuneration and development services	22,945,272	22,886,600	58,672	99.7
	Subtotal	26,756,691	26,479,980	276,711	99.0
Public Works and Infrastructure Improvement Services	Transport Infrastructure Improvement Services	1,194,559	1,194,559	-	100.0
	Environmental Management Services	11,000,000	9,019,259	1,980,741	82.0
	Subtotal	12,194,559	10,213,818	1,980,741	83.8

Programme	Sub- Programme	Approved Estimates (Kshs)	Actual Expenditure (Kshs)	Variance (Kshs)	Absorption rate (%)
Housing and Urban Development Services	Social outreach and Engagement Services	-	-	-	-
	Neighbourhood Planning and Development Services	5,048,979	5,048,979	-	100.0
	Workforce development and enterprise support services	-	-	-	-
	Subtotal	5,048,979	5,048,979	-	100.0
Total	44,000,229	41,742,777	2,257,452	94.9	
Office of The Deputy Governor and Department of Agriculture, Livestock, Fisheries and Food Security					
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	212,177,568	168,225,168	43,952,400	79.3
	Subtotal	216,283,168	171,863,868	44,419,300	79.5
Crop, Land and Agribusiness Development Services	Crop Development Services	-	-	-	-
	Agribusiness Development Services	-	-	-	-
	Land Development Services	-	-	-	-
	National Agriculture Rural Inclusive Growth	-	-	-	-
	Agriculture Sector Development Support Programme	-	-	-	-
	National Value Chain Project	-	-	-	-
	Subtotal	-	-	-	-
Food Security Enhancement Services	Sub Sector Infrastructure Development Services	6,257,234	3,159,580	3,097,654	50.5
	Farm Input Access Services	208,917,803	150,825,138	58,092,665	72.2
	National Agriculture Rural Inclusive Growth	5,000,000	4,374,252	625,748	87.5
	Agriculture Sector Development Support Programme	8,159,850	3,159,580	5,000,270	38.7
	National Value Chain Project	205,000,000	195,580,652	9,419,348	95.4
	Sub total	433,334,887	357,099,202	76,235,685	82.4
Livestock Development Programme	Livestock Improvement and Development	9,102,000	-	9,102,000	-
	Livestock Infrastructure Development Services	3,398,000	-	3,398,000	-
	Livestock Health and Disease Management	5,432,625	-	5,432,625	-
	Subtotal	17,932,625	-	17,932,625	-
Total	667,550,680	528,963,070	138,587,610	79.2	
Department of Gender Equality and Inclusivity Youth, Sports, Talent Development, Cultural Heritage and Social Services					
Policy, Planning and General Administration services	General Administration and Support Services	83,952,751	79,551,976	4,400,775	94.8
	Policy and Planning Services	21,772,768	20,847,408	1,135,820	94.8
	Office Development Operations	210,460	-	210,460	-
	Subtotal	105,935,979	100,399,384	5,536,595	94.8
Cultural And Creative Sector Development Services	Creative Economy Development Services	3,873,589	-	3,873,589	-
	Cultural Development and Promotion Services	9,684,288	3,132,325	6,551,963	32.3
	Subtotal	13,557,877	3,132,325	10,425,552	23.1

Programme	Sub- Programme	Approved Estimates (Kshs)	Actual Expenditure (Kshs)	Variance (Kshs)	Absorption rate (%)
Social Development and Empowerment Services	Gender Mainstreaming and Women Empowerment Services	7,404,418	5,140,001	2,264,417	69.4
	Youth Empowerment and Mainstreaming Services	5,432,000	5,131,740	300,260	94.5
	SGBV Control Services	-	-	-	-
	Disability Mainstreaming Services	8,573,000	7,563,020	1,009,980	88.2
	Youth and women support grants.	-	-	-	-
	Subtotal	21,409,418	17,834,761	3,574,657	83.3
Management and Development of Sports and Sports Facilities	Sports Infrastructure Development Services	43,580,218	40,433,178	3,147,040	92.8
	Sports Management and Talent Development	14,268,923	14,200,000	68,923	99.5
	Subtotal	57,849,141	54,633,178	3,215,963	94.4
	Total	198,752,415	175,999,648	22,752,767	88.6
Department of Roads, Transport and Public Works and Infrastructure					
General Administration, Planning and Support Services	Human Resource and Capacity Development Services	156,541,654	142,138,465	14,403,189	90.3
	Policy Planning and Field Support Services	612,213	357,160	255,053	58.3
	Roads and Transport Services	231,323	-	231,323	-
	Subtotal	157,485,170	142,495,625	14,989,545	90.5
Public works and maintenance services	Quality Control and Enforcement	-	-	-	-
	Infrastructure Development Services	-	-	-	-
	Purchase of Plant and Machinery maintenance	63,189,008	61,230,800	1,958,208	96.9
Road Development and Rehabilitation Services	Road Development Services	443,379,195	438,831,929	4,547,266	99.0
	Road Maintenance Services	209,624,868	206,763,323	2,861,545	98.6
	Subtotal	653,004,063	645,595,252	7,408,811	98.9
Transport Development and Rehabilitation Services	Water Transport Services	-	-	-	-
	Subtotal	-	-	-	-
Total	873,678,241	849,321,677	24,356,564	97.2	
Department of Blue Economy, Fisheries Mining and Digital Economy					
Blue Economy and Fisheries Resources Development Services	Capture Fisheries and Development Services	45,759,422	36,278,100	9,481,322	79.3
	Aquaculture Development Services	5,000,000	3,260,000	1,740,000	65.2
	Blue Economy Development Services	10,000,000	6,530,200	3,469,800	65.3
	Subtotal	60,759,422	46,068,300	14,691,122	75.8
Mineral resources development and marketing services	Artisanal Mining Services	4,000,000	-	4,000,000	-
	Mineral Prospecting Services	-	-	-	-
	Subtotal	4,000,000	-	4,000,000	-
ICT and Digital Economy Development Services	ICT Infrastructure Development Services	811,224	-	811,224	-
	Digital Literacy and Skill Development Services	3,000,000	2,000,000	1,000,000	66.7
	Subtotal	3,811,224	2,000,000	1,811,224	52.5
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	70,141,161	6,145,731	91.9
	Administrative Support Services	12,665,000	7,854,527	4,810,473	62.0
	Subtotal	93,286,892	80,995,688	12,291,204	86.8
Total	161,857,538	129,063,988	32,793,550	79.7	

Programme	Sub- Programme	Approved Estimates (Kshs)	Actual Expenditure (Kshs)	Variance (Kshs)	Absorption rate (%)
Department of Education, Human Capital Development and Vocational Training					
General Administration and Quality Assurance Service	General administration Services	898,219,791	650,840,270	247,379,521	72.5
	Quality Assurance Services	25,081,868	7,364,058	17,717,810	29.4
	Subtotal	923,301,659	658,204,328	265,097,331	71.3
Early Years Education (EYE) Services	EYE Services	221,328,150	199,708,139	21,620,011	90.2
	Subtotal	221,328,150	199,708,139	21,620,011	90.2
Education, Human Capital Development and Vocational Training Services	Education Services	230,000,000	230,000,000	-	100.0
	Human Capital Development Services	-	-	-	-
	Vocational Training Services	45,590,000	41,825,720	3,764,280	91.7
	Subtotal	275,590,000	271,825,720	3,764,280	98.6
Total	1,420,219,809	1,129,738,187	290,481,622	79.5	
Department of Public Health and Medical Services					
Policy planning and administrative support service	Policy, Planning and Monitoring Services	10,080,250	4,674,892	5,405,358	46.4
	Administrative Support Services	2,120,139,727	1,841,305,905	278,833,822	86.8
	Subtotal	2,130,219,977	1,845,980,797	284,239,180	86.7
Preventive and promotive health services	Community health services	148,680,000	116,366,299	32,313,701	78.3
	Disease control services	9,600,000	9,600,000	-	100.0
	infrastructure improvement services	59,500,000	37,300,081	22,199,919	62.7
	Subtotal	217,780,000	163,266,380	54,513,620	75.0
Curative and rehabilitative health services	Routine medical health services	259,901,523	214,523,946	45,377,577	82.5
	Medical emergency response services	32,771,360	25,411,401	7,359,959	77.5
	Facility infrastructure improvement services	116,705,663	112,059,183	4,646,480	96.0
	Subtotal	409,378,546	351,994,530	57,384,016	86.0
Research and development service	Research and surveillance services	1,500,000	-	1,500,000	-
	Capacity development services	1,100,000	-	1,100,000	-
	Subtotal	2,600,000	-	2,600,000	-
Total	2,759,978,523	2,361,241,707	398,736,816	85.6	
Department of Lands, Housing, Urban Development and Physical Planning					
General Administration Services	General administrative support services	42,308,719	41,825,109	483,610	98.9
	Operation and Maintenance Services	6,426,805	5,844,968	581,837	90.9
	General Office Infrastructure Development Services	757,818	-	757,818	-
	Subtotal	49,493,342	47,670,077	1,823,265	96.3
Lands and Physical Planning Services	County Development Planning Services	3,485,000	2,802,357	682,643	80.4
	Land Valuation and Registration Support Services	7,180,126	6,350,000	830,126	88.4
	County Land Acquisition and Management Services	6,000,000	6,000,000	-	100.0
	Subtotal	16,665,126	15,152,357	1,512,769	90.9
Housing and Urban Development Services	Housing Infrastructure Development Services	1,597,990	1,597,990	-	100.0
	Settlements Upgrading Services	466,565,356	465,300,081	1,265,275	99.7
	Urban Areas Establishment Services	-	-	-	-
	Subtotal	468,163,346	466,898,071	1,265,275	99.7

Programme	Sub- Programme	Approved Estimates (Kshs)	Actual Expenditure (Kshs)	Variance (Kshs)	Absorption rate (%)
	Total	534,321,814	529,720,505	4,601,309	99.1
Department of Trade, Industry, Tourism, Cooperative Development and Marketing					
Policy, Planning and Administrative services	Remuneration and welfare support services	142,017,292	116,900,000	25,117,292	82.3
	Policy and plans development services	6,750,000	2,074,500	4,675,500	30.7
	Administrative Support Services	11,492,000	5,974,861	5,517,139	52.0
	Subtotal	160,259,292	124,949,361	35,309,931	78.0
Trade, Cooperative and Entrepreneurship Development Services	Enterprise development and promotion services	5,340,500	3,412,250	1,928,250	63.9
	Cooperative development services	50,000,000	1,875,500	48,124,500	3.8
	Trade infrastructure and development services	90,000,000	84,115,242	5,884,758	93.5
	Subtotal	145,340,500	89,402,992	55,937,508	61.5
Tourism, Industrial and Investment Promotion Services	Value Chain Development Services	21,000,000	4,722,750	16,277,250	22.5
	Tourism promotion and marketing	20,975,070	3,607,999	17,367,071	17.2
	Tourism infrastructure development services	-	-	-	-
	Industrial Park Development	286,404,652	162,559,777	123,844,875	56.8
	Investment promotion and facilitation	12,500,000	7,850,600	4,649,400	62.8
	Subtotal	340,879,722	178,741,126	162,138,596	52.4
Total	646,479,514	393,093,479	253,386,035	60.8	
Department of Water Sanitation, Irrigation, Environment, Energy and Climate Change					
General Administrative services	Administrative Support Services	231,828,320	167,244,348	64,583,972	72.1
	Policy and Planning Services	6,000,000	2,550,400	3,449,600	42.5
	Subtotal	237,828,320	169,794,748	68,033,572	71.4
Water Supply and Management Services	Urban Water Supply Services	500,000	500,000	0	100.0
	Rural Water Supply Services	-	-	-	-
	Industrial Water Supply Services	-	-	-	-
	Maintenance of Water Supply Services	30,000,000	29,610,761	389,239	98.7
	Subtotal	30,500,000	30,110,761	389,239	98.7
Energy Services	Electrical Power Services	40,000,000	38,000,000	2,000,000	95.0
	Solar Power Services	-	-	-	-
	Renewable Energy Services	-	-	-	-
	Subtotal	40,000,000	38,000,000	2,000,000	95.0
Irrigation Development and Management Services	Irrigation Infrastructure Development and Rehabilitation Services	4,087,470	2,530,700	1,556,770	61.9
	Small Holder Community Irrigation Support Services	-	-	-	-
	Subtotal	4,087,470	2,530,700	1,556,770	61.9
Environmental Protection and Management Services	Pollution and Waste Management services	-	-	-	-
	Forestry Development Services	-	-	-	-
	Climate Change Governance	6,713,617	4,000,000	2,713,617	59.6
	Climate Change Mitigation, Adaptation and Resilience Building	306,161,004	305,160,000	1,001,004	99.7
	Subtotal	312,874,621	309,160,000	3,714,621	98.8

Programme	Sub- Programme	Approved Estimates (Kshs)	Actual Expenditure (Kshs)	Variance (Kshs)	Absorption rate (%)
	Grand Total	625,290,411	549,596,209	75,694,202	87.9
Governance and Administration, Communication and Devolution					
Governance, Administration and Devolution Services	Governance and Administration	374,939,162	205,482,706	169,456,456	54.8
	Field Coordination and Administration Services	22,450,400	21,246,031	1,204,369	94.6
	Compliance and Enforcement Services	24,710,000	18,200,000	6,510,000	73.7
	Subtotal	422,099,562	244,928,737	177,170,825	58.0
Stakeholder Management and Communication	Communication and Public Engagement Services	13,602,565	4,249,615	9,352,950	31.2
	Subtotal	13,602,565	4,249,615	9,352,950	31.2
Special Projects and Disaster Management	Special Projects Services	11,200,519	11,200,519	0	100.0
	Disaster Prevention and Management Services	10,701,214	8,278,400	2,422,814	77.4
	Subtotal	21,901,733	19,478,919	2,422,814	88.9
	Grand total	457,603,860	268,657,271	188,946,589	58.7
Executive Office of the Governor					
Public service administration support services	Human resource management and development services	507,948,494	308,723,625	199,224,869	60.8
	Performance Management Services	6,310,000	4,200,000	2,110,000	66.6
	Legal Services	15,276,847	7,172,847	8,104,000	47.0
	Subtotal	529,535,341	320,096,472	209,438,869	60.4
Governance and coordination services	Executive management and liaison services	153,210,142	123,498,276	29,711,866	80.6
	Field coordination and administration services	11,585,135	5,670,100	5,915,035	48.9
	Subtotal	164,795,277	129,168,376	35,626,901	78.4
Strategy and service delivery improvement services	Strategy and advisory services	10,000,000	1,332,150	8,667,850	13.3
	Information and Communications	-	-	-	-
	Subtotal	10,000,000	1,332,150	8,667,850	13.3
	Total	704,330,618	450,596,998	253,733,620	64.0
Kendu Bay Municipal Board					
Policy, Planning, General Administration and Support Services	Policy and Planning Services	1,288,010	-	1,288,010	-
	Personnel remuneration and development services	3,803,640	-	-	-
	Administration and Support Services	2,778,624	-	2,778,624	-
	Subtotal	7,870,274	-	7,870,274	-
Public Works and Infrastructure Improvements Services	Transport Infrastructure Improvements	3,350,000	3,348,000	2,000	99.9
	Public facilities improvement services	-	-	-	-
Housing and Urban Development Services	Environmental Management Services	4,500,000	4,438,852	61,148	98.6
	Land Use Management	-	-	-	-
	Subtotal	7,850,000	7,786,852	63,148.3	99.2
	Grand total	15,720,274	7,786,852	7,933,422	49.5

Programme	Sub- Programme	Approved Estimates (Kshs)	Actual Expenditure (Kshs)	Variance (Kshs)	Absorption rate (%)
Mbita Municipal Board					
Policy, Planning, General Administration and Support Services	Policy and Planning Services	1,288,010	-	1,288,010	-
	Personnel remuneration and development services	3,803,640	-	-	-
	Administration and Support Services	2,778,624	-	2,778,624	-
	Subtotal	7,870,274	-	7,870,274	-
Public Works and Infrastructure Improvements Services	Transport Infrastructure Improvements	3,350,000	3,350,000	-	100.0
	Public facilities improvement services	-	-	-	-
Housing and Urban Development Services	Environmental Management Services	4,500,000	4,259,000	241,000	94.6
	Land Use Management	-	-	-	-
	Subtotal	7,850,000	7,609,000	241,000	94.6
	Grand total	15,720,274	7,609,000	8,111,274	48.4
Ndhiwa Municipal Board					
Policy, Planning, General Administration and Support Services	Policy and Planning Services	1,288,010	-	1,288,010	-
	Personnel remuneration and development services	3,803,640	-	-	-
	Administration and Support Services	2,778,624	-	2,778,624	-
	Subtotal	7,870,274	-	7,870,274	-
Public Works and Infrastructure Improvements Services	Transport Infrastructure Improvements	5,550,198	5,550,198	-	100.0
	Public facilities improvement services	-	-	-	-
Housing and Urban Development Services	Environmental Management Services	3,000,000	3,000,000	-	100.0
	Land Use Management	-	-	-	-
	Subtotal	8,550,198	8,550,198	-	100.0
	Total	16,420,472	8,550,198	7,870,274	52.1
Oyugis Municipal Board					
Policy, Planning, General Administration and Support Services	Policy and Planning Services	745,831	-	745,831	-
	Personnel remuneration and development services	7,001,231	-	7,001,231	-
	Administration and Support Services	1,086,558	-	1,086,558	-
	Subtotal	8,833,620	-	8,833,620	-
Public Works and Infrastructure Improvements Services	Transport Infrastructure Improvements	3,500,000	3,500,000	-	100.0
	Public facilities improvement services	-	-	-	-
Housing and Urban Development Services	Environmental Management Services	4,350,000	4,350,000	-	100.0
	Land Use Management	-	-	-	-
	Subtotal	7,850,000	7,850,000	-	100.0
	Total	16,683,620	7,850,000	8,833,620	47.1
	GRAND TOTAL	11,167,226,300	9,080,189,074	2,087,037,226	81.3

Source: Homa Bay County Treasury

The programmes with the highest levels of budget implementation based on absorption rates were; Ward Representation Services and Oversight and Control Services in the County Assembly Service Board at 100.0 per cent; Housing and Urban Development Services in the Ndhiwa Municipality Board and in the Homa Bay