COUNTY GOVERNMENT OF HOMA BAY

AUGUST 2026

REVENUE REPORT

PRESENTED BY

HOMA BAY COUNTY REVENUE BOARD

Table of Contents

1.0: REVENUE PERFORMANCE REPORT 2

Table 1.1: Weekly Own Source Revenue performance – August 2026 2

Chart 1.1: Total Weekly Collections – August 2026 2

Chart 1.2: Performance of Sub Counties Revenue Collections – August 2026 3

Table 1.3: Collections by Sub-Counties per revenue stream – August 2026 4

Table 1.4: Sub-Counties Performance against targets – August 2026 5

Table 1.5: August 2026 Sub-Counties Performance against previous month of July 2026 5

Table 1.6: August 2026 Sub-Counties Performance against same period (August 2025) FY 2025/26 6

2.0: HEALTH FACILITIES REVENUE PERFORMANCE REPORT 7

Table 2.1: Health facilities Revenue Collections – August 2026. 7

3.0: DEPARTMENTAL REVENUE PERFORMANCE REPORT. 8

Table 3.1: August 2026 Departmental Revenue Streams Performance against same period (August 2025) last FY2025/26 8

Table 3.2: August 2026 Departmental Revenue Streams Performance against previous month of July 2026 10

Table 3.3: Departmental revenue Performance against Approved Estimates 12

Table 3.4: FY 2026/27 Departmental Revenue performance against Actual Revenue Collections FY 2025/26 During same period 15

4.0: REVENUE COLLECTIONS & MANAGEMENT SYSTEM PERFORMANCE REPORT 18

Table 4.1 Revenue Collections and Management System uptake – August 2026 18

5.0: MUNICIPALITIES REVENUE COLLECTIONS PERFORMANCE REPORT 18

Table 5.1: Municipalities Revenue Collections Performance- August 2026 18

Graph 5.1: Municipalities Revenue Collections Performance – August 2026 19

Table 5.2: Performance of Municipalities Revenue Collections against the previous month of July 2026 19

6.: HOMA BAY WATER & SANITATION CO. LTD REVENUE PERFORMANCE REPORT 20

1.0: REVENUE PERFORMANCE REPORT

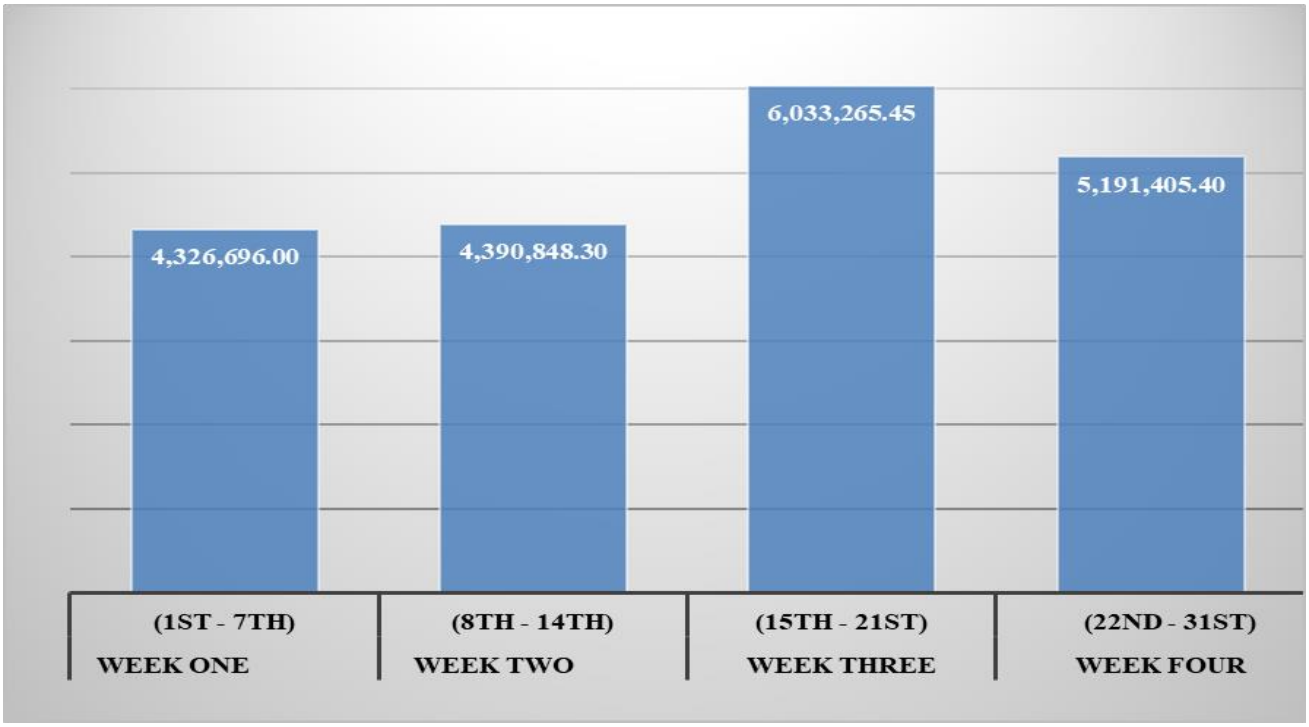
The total Own Source Revenue realized in the month of August 2026 amounts to **Kshs. 39,932,367.50** which includes **Kshs. 19,990,152.35** from Health (FIF & SHA CLAIMS) department, **Kshs. 19,683,215.15** from Sub-Counties and **Kshs. 259,000.00** from Trade department swiped direct into CRF account as Liquor Licensing.

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

Table 1.1: Weekly Own Source Revenue performance – August 2026

DATE	WEEK ONE (1ST - 7TH)	WEEK TWO (8TH - 14TH)	WEEK THREE (15TH - 21ST)	WEEK FOUR (22ND - 31ST)	TOTAL (KSH)
KCB Direct Deposits	213,940.00	238,249.30	2,045,144.45	528,559.40	**3,025,893.15**
MPESA Collections	3,975,756.00	4,102,599.00	3,932,121.00	4,646,846.00	**16,657,322.00**
System liquor collections	137,000.00	50,000.00	56,000.00	16,000.00	**259,000.00**
TOTAL COLLECTIONS	**4,326,696.00**	**4,390,848.30**	**6,033,265.45**	**5,191,405.40**	**19,942,215.15**
HEALTH	0	0	0	19,990,152	**19,990,152.35**
TOTAL ACTUAL COLLECTIONS	**4,326,696.00**	**4,390,848.30**	**6,033,265.45**	**25,181,557.75**	**39,932,367.50**

Chart 1.1: Total Weekly Collections – August 2026



Note: this excludes Health department

Chart 1.2: Performance of Sub Counties Revenue Collections – August 2026

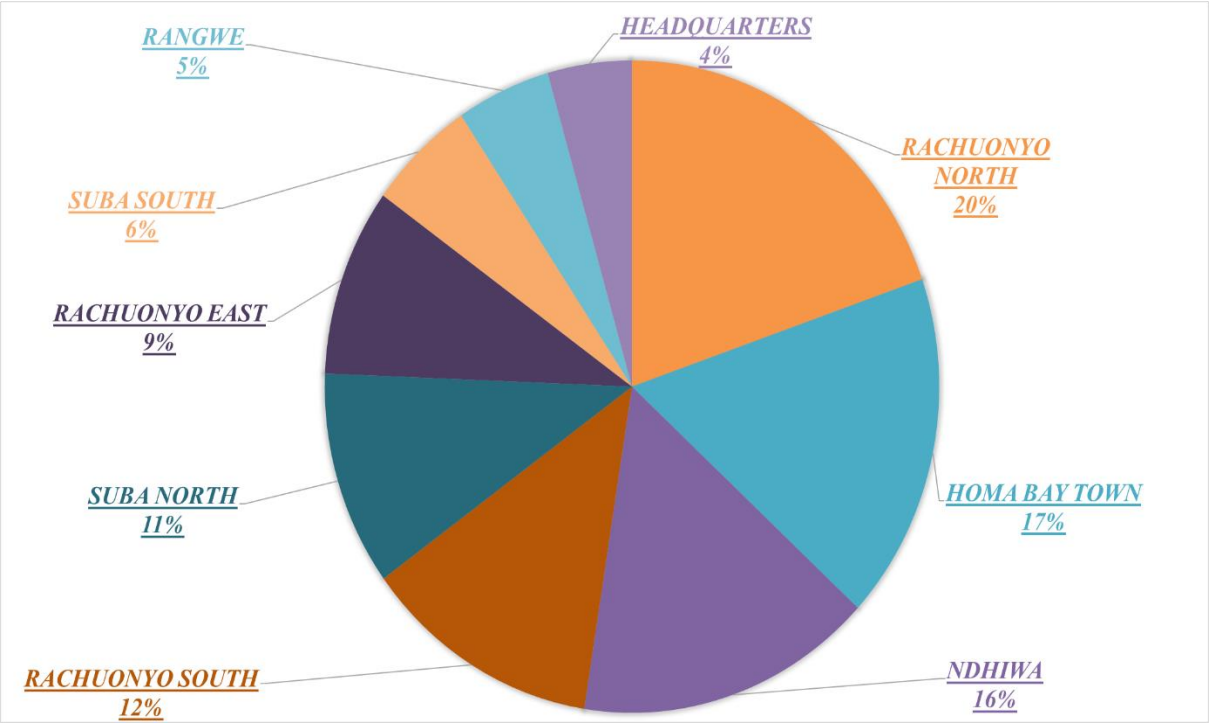


Table 1.3: Collections by Sub-Counties per revenue stream – August 2026

Revenue Streams/Income Sources	HEADQUARTERS	HOMA BAY TOWN	NDHIWA	RACHUONYO EAST	RACHUONYO NORTH	RACHUONYO SOUTH	RANGWE	SUBA NORTH	SUBA SOUTH	TOTAL (KSH)
Land Rates/Plot Rents	-	6,800	1,000	-	-	-	2,080	-	-	**9,880.00**
Land Transfers/Sales/Ext/Change of Use	126,300	-	-	-	-	-	-	-	-	**126,300.00**
Lease Charges/Consent/Transfers	-	-	-	-	-	-	-	-	-	-
Ground rents	-	29,000	10,000	600	13,500	-	-	5,000	12,600	**70,700.00**
Single Business Permit	222,400	230,300	124,950	106,725	79,850	516,800	69,800	165,500	76,025	**1,592,350.00**
Market Dues	100	1,129,430	338,490	148,202	243,580	600,772	222,140	320,190	444,434	**3,447,338.00**
Approval plans/Transfers/Certificates	101,900	93,500	55,600	-	28,600	43,600	38,600	100,800	-	**462,600.00**
Housing Fees (Rents)	-	53,900	-	-	-	-	-	-	-	**53,900.00**
Fish Cess	-	2,520	5,200	-	3,990	-	480	674,166	23,792	**710,148.00**
Other Cess Income	-	-	2,123,216	200	-	-	9,310	100	300	**2,133,126.00**
Taxi /Motorbike Fees	40	330,940	156,610	52,670	252,690	227,670	114,090	186,830	246,420	**1,567,960.00**
Site Value Rates	-	-	-	-	-	-	-	-	-	-
Stall/Kiosk Rents	-	484,380	-	-	-	82,280	-	133,460	-	**700,120.00**
Slaughter House Fees	-	48,200	-	-	-	-	-	-	-	**48,200.00**
Stock Auction Fees(Cattle/Goat/sheep)	-	-	29,950	-	34,900	-	100	10,300	60,300	**135,550.00**
Stock Movement Fees	-	-	1,400	-	-	-	-	650	150	**2,200.00**
Veterinary Charges	-	15,920	10,100	-	310	-	2,340	9,600	3,120	**41,390.00**
Advertising /Bill Board	126,000	19,300	-	-	-	5,000	-	7,000	-	**157,300.00**
Landing Fees	-	-	-	-	-	-	-	-	-	-
Bus Park Fees	-	891,740	143,310	195,250	302,000	559,300	175,980	58,090	53,340	**2,379,010.00**
Liquor Licencing	-	50,000	20,000	25,000	10,000	30,000	28,000	76,000	20,000	**259,000.00**
Search and clearance certificates	-	-	-	-	-	-	-	-	-	-
Noise Pollution Fees	8,800	6,600	-	-	4,400	11,000	-	-	-	**30,800.00**
Fire Inspection Fees	-	3,000	-	-	2,000	-	-	-	-	**5,000.00**
Tractor Hire Services	-	-	-	-	-	-	-	-	-	-
Hire of Machineries & Equip & Wayleave charges	-	-	-	-	-	-	30,000	-	-	**30,000.00**
Conservancy Fees/Wildlife Grants	-	-	-	-	-	-	-	-	-	-
Water Charges	-	-	-	-	-	-	34,335	45,000	754	**80,089.00**
Fines & Penalties	-	21,700	2,200	5,000	1,400	15,000	1,200	300	-	**46,800.00**
Survey/Sub Division Fees	-	-	-	-	-	-	-	-	-	-
Weight and Measures Fees	-	-	-	-	-	-	-	-	-	-
Bricks/Sand/Murram/Stones	-	6,200	45,100	1,307,520	2,940,200	388,700	260,300	318,500	169,500	**5,436,020.00**
Hire of stadium/Park/Open spaces	-	25,000	-	-	-	3,000	-	-	-	**28,000.00**
Public Health	1	7,000	54,000	21,000	9,000	3,000	1,100	37,000	18,000	**150,101.00**
Miscellianeous Incomes	228,333	-	-	-	-		-	-	-	**228,333.15**
Sub-Total (ksh)	**813,874.15**	**3,455,430.00**	**3,121,126.00**	**1,862,167.00**	**3,926,420.00**	**2,486,122.00**	**989,855.00**	**2,148,486.00**	**1,128,735.00**	**19,932,215.15**
Health Sector Charges(A-I-A)	19,990,152	-	-	-	-	-	-	-	-	**19,990,152.35**
Total	**20,804,026.50**	**3,455,430.00**	**3,121,126.00**	**1,862,167.00**	**3,926,420.00**	**2,486,122.00**	**989,855.00**	**2,148,486.00**	**1,128,735.00**	**39,922,367.50**

Table 1.4: Sub-Counties Performance against targets – August 2026

SUB-COUNTY	AUGUST 2026 TARGETS	AUGUST 2026 ACTUAL OSR COLLECTIONS	COLLECTIONS TARGET ACHIEVED (%)
NDHIWA	3,442,167.00	3,121,126.00	**91%**
RACHUONYO SOUTH	3,368,309.00	2,496,122.00	**74%**
RACHUONYO EAST	2,576,513.00	1,862,167.00	**72%**
SUBA NORTH	3,355,663.00	2,128,486.00	**63%**
RACHUONYO NORTH	6,307,858.00	3,926,420.00	**62%**
HOMA BAY TOWN	6,646,737.00	3,435,430.00	**52%**
RANGWE	1,962,763.00	959,855.00	**49%**
SUBA SOUTH	2,439,520.00	1,128,735.00	**46%**
HEADQUARTERS	2,908,070.00	883,874.15	**30%**
Sub Total (Kshs.)	**33,007,600.00**	**19,942,215.15**	**60%**

Table 1.5: August 2026 Sub-Counties Performance against previous month of July 2026

SUB-COUNTY	JULY 2026 ACTUAL OSR COLLECTIONS	AUGUST 2026 ACTUAL OSR COLLECTIONS	PERFORMANCE VARIANCE
NDHIWA	1,362,782.00	3,121,126.00	**229%**
RACHUONYO EAST	1,883,955.00	1,862,167.00	**99%**
SUBA NORTH	2,285,012.00	2,128,486.00	**93%**
RACHUONYO NORTH	4,239,265.00	3,926,420.00	**93%**
RANGWE	1,085,298.00	989,855.00	**91%**
SUBA SOUTH	1,266,580.00	1,128,735.00	**89%**
RACHUONYO SOUTH	3,176,672.00	2,496,122.00	**79%**
HOMA BAY TOWN	4,488,910.00	3,435,430.00	**77%**
HEADQUARTERS	2,245,268.50	853,874.15	**38%**
Sub Total (Kshs.)	**22,033,742.50**	**19,942,215.15**	**91%**

Table 1.6: August 2026 Sub-Counties Performance against same period (August 2025) FY 2025/26

SUB-COUNTY	AUGUST 2025 ACTUAL OSR COLLECTIONS	AUGUST 2026 ACTUAL OSR COLLECTIONS	PERFORMANCE VARIANCE
SUBA NORTH	2,118,346.00	2,128,486.00	**100%**
RANGWE	1,034,115.00	959,855.00	**93%**
RACHUONYO SOUTH	2,723,610.00	2,496,122.00	**92%**
NDHIWA	3,525,997.80	3,121,126.00	**89%**
RACHUONYO EAST	2,244,130.00	1,862,167.00	**83%**
RACHUONYO NORTH	4,862,686.00	3,926,420.00	**81%**
HOMA BAY TOWN	4,412,645.00	3,435,430.00	**78%**
SUBA SOUTH	1,487,398.00	1,128,735.00	**76%**
HEADQUARTERS	2,402,168.05	883,874.15	**37%**
Sub Total (Kshs.)	**24,811,095.85**	**19,942,215.15**	**80%**

2.0: HEALTH FACILITIES REVENUE PERFORMANCE REPORT

Table 2.1: Health facilities Revenue Collections – August 2026.

HOMA BAY COUNTY
DEPARTMENT OF PUBLIC HEALTH AND MEDICAL SERVICES
REVENUE REPORT FOR AUGUST 2026

NO	FACILITY NAME	FIF	SHA CLAIMS	TOTAL REVENUE
1	HOMA BAY COUNTY TEACHING &REFERRAL HOSPITAL	478,823.00	5,954,172.00	6,432,995.00
2	MAKONGENI LEVEL 4 HOSPITAL	100.00	-	100.00
3	MARINDI SUB COUNTY HOSPITAL	1,308.00	-	1,308.00
4	RACHUONYO NORTH SUB COUNTY HOSPITAL	-	-	-
5	KANDIEGE LEVEL 4 HOSPITAL	-	-	-
6	MIRIU LEVEL 4 HOSPITAL	-	-	-
7	KABONDO SUB COUNTY HOSPITAL	6,910.00	-	6,910.00
8	OTHORO LEVEL 4 HOSPITAL	5,780.00	310,000.00	315,780.00
9	OBER LEVEL 4 HOSPITAL	11,000.00	-	11,000.00
10	RACHUONYO COUNTY HOSPITAL	452,151.00	177,760.00	629,911.00
11	NYANG'IELA LEVEL 4 HOSPITAL	-	-	-
12	RANGWE SUB COUNTY HOSPITAL	39,039.00	153,067.00	192,106.00
13	NDIRU LEVEL 4 HOSPITAL	-	-	-
14	NDHIWA SUB COUNTY HOSPITAL	119,450.00	-	119,450.00
15	PALA SUB COUNTY HOSPITAL	-	-	-
16	MALELA LEVEL 4 HOSPITAL	-	-	-
17	SUBA SOUTH SUB COUNTY HOSPITAL	406,168.00	2,064,940.00	2,471,108.00
18	NYANDIWA LEVEL 4 HOSPITAL	-	-	-
19	MAGUNGA LEVEL 4 HOSPITAL	42,910.00	-	42,910.00
20	KISEGI LEVEL 4 HOSPITAL	6,240.00	230,000.00	236,240.00
21	MBITA SUB COUNTY HOSPITAL	-	-	-
22	OGONGO LEVEL 4 HOSPITAL	-	-	-
23	TOM MBOYA MEMORIAL LEVEL 4 HOSPITAL	7,170.00	129,680.00	136,850.00
24	SENA LEVEL 4 HOSPITAL	-	-	-
25	LEVEL 3 FACILITIES	-	9,393,484.35	9,393,484.35
26	PUBLIC HEALTH	135,100.00	-	135,100.00
	TOTAL	**1,712,149.00**	**18,413,103.35**	**20,125,252.35**

PREPARED BY

CALVINCE OJWANG'
ACCOUNTANT
HOMA BAY COUNTY

APPROVED BY

CHIEF OFFICER OF HEALTH HOMABAY COUNTY
08 SEP 2026
P.O. BOX 52 - 40300 HOMA BAY

DR. KEVIN OSURI
CHIEF OFFICER MEDICAL SERVICES
HOMA BAY COUNTY

HOMA-BAY COUNTY GOVERNMENT
P. O. Box 872 - 40300, HOMA-BAY
Revenue Office
RECEIVED
Department of Finance and Economic Planning

3.0: DEPARTMENTAL REVENUE PERFORMANCE REPORT.

Table 3.1: August 2026 Departmental Revenue Streams Performance against same period (August 2025) last FY2025/26

REVENUE STREAMS	ACTUAL REVENUE AUGUST 2025	ACTUAL REVENUE AUGUST 2026	VARIANCE
A. Department of Land, Physical Planning, Housing & Urban Development:			
1. Land Rates	1,023,271	9,880	(1,013,391)
2. Land Transfers/Extension/Change of Use	5,000	126,300	121,300
3. Lease Charges/Consent	5,000	-	(5,000)
4. Land/Ground rents	71,920	70,700	(1,220)
5. Approval plans/Transfers/Certificates	579,200	462,600	(116,600)
6. Housing Fees (Rents)	53,900	53,900	-
7. Stall/Kiosk Rents	707,400	670,120	(37,280)
8. Site Value Rates	-	-	-
9. Search and clearance certificates	12,000	-	(12,000)
10. Survey/Sub Division Fees	12,000	-	(12,000)
SUB-TOTAL	**2,469,691**	**1,393,500**	**(1,076,191)**
B. Department of Trade, Industry, Tourism, Co-operative Development & Marketing:			
1. Single Business Permit	1,434,735	1,592,350	157,615
2. Market Dues	3,481,408	3,447,338	(34,070)
3. Weight and Measures Fees	12,020	-	(12,020)
4. Advertising /Bill Board	15,000	157,300	142,300
5. Liquor License fees	400,000	259,000	(141,000)
SUB-TOTAL	**5,343,163**	**5,455,988**	**112,825**
C. Department of Agriculture & Livestock:			
1. Slaughter House Fees	134,850	48,200	(86,650)
2. Stock Auction Fees(Cattle/Goat/sheep)	503,140	135,550	(367,590)

3. Stock Movement Fees	8,350	2,200	(6,150)
4. Other Cess Income	2,324,173	2,133,126	(191,047)
5. Tractor Hire Services	122,650	-	(122,650)
6. Veterinary Charges	89,170	41,390	(47,780)
SUB-TOTAL	**3,182,333**	**2,360,466**	**(821,867)**
D. Department of Roads, Public Works, Transport & Infrastructure:			
1. Bus Park Fees	3,910,240	2,379,010	(1,531,230)
2. Taxi /Motorbike Fees	605,830	1,567,960	962,130
3. Hire of Machineries & Equipment	-	30,000	30,000
SUB-TOTAL	**4,516,070**	**3,976,970**	**(539,100)**
E. Department of Blue Economy, Fisheries, Mining & Digital Economy:			
1. Landing Fees	-	-	-
2. Bricks/Sand/Murram/Stones	6,037,670	5,436,020	(601,650)
3. Fish Cess	639,334	710,148	70,814
SUB-TOTAL	**6,677,004**	**6,146,168**	**(530,836)**
F. Department of Water, Irrigation, Sanitation, Environment, Energy, Forestry & Climate change:			
1. Water Charges	32,817	80,089	47,272
2. Noise Pollution Fees	28,600	30,800	2,200
3. Conservancy Fees/Wildlife Grants	-	-	-
SUB-TOTAL	**61,417**	**110,889**	**49,472**
G. Department of Governance & Administration:	-	-	
1. Fines & Penalties	144,850	46,800	(98,050)
2. Fire Inspection Fees	17,000	5,000	(12,000)
SUB-TOTAL	**161,850**	**51,800**	**(110,050)**
H. Department of Finance & Economic Planning:			
1. Miscellianeous Incomes	2,240,568	258,333	(1,982,235)
SUB-TOTAL	**2,240,568**	**258,333**	**(1,982,235)**
I. Department of Sports and Culture			

1.	Hire of Stadium/Park/Open Spaces	29,000	28,000	(1,000)
SUB-TOTAL		**29,000**	**28,000**	**(1,000)**
	OSR TOTALS	**24,681,096**	**19,782,114**	**(4,898,982)**
J. Department of Health & Medical Services(A-I-A)				
1.	Facility billed NHIF & F.I.F.	90,324,873	19,990,152	(70,334,720)
2.	Public health	130,000	150,101	20,101
SUB-TOTAL		**90,454,873**	**20,140,253**	**(70,314,619)**
TOTAL REVENUE (KSH)		**115,135,968**	**39,922,368**	**(75,213,601)**

Table 3.2: August 2026 Departmental Revenue Streams Performance against previous month of July 2026

REVENUE STREAMS		ACTUAL REVENUE JULY 2026	ACTUAL REVENUE AUGUST 2026	VARIANCE
A. Department of Land, Physical Planning, Housing & Urban Development:				
1.	Land Rates	61,002	9,880	(51,122)
2.	Land Transfers/Extension/Change of Use	-	126,300	126,300
3.	Lease Charges/Consent	-	-	-
4.	Land/Ground rents	70,700	70,700	-
5.	Approval plans/Transfers/Certificates	864,600	462,600	(402,000)
6.	Housing Fees (Rents)	53,900	53,900	-
7.	Stall/Kiosk Rents	670,120	670,120	-
8.	Site Value Rates	-	-	-
9.	Search and clearance certificates	-	-	-
10.	Survey/Sub Division Fees	-	-	-
SUB-TOTAL		**1,720,322**	**1,393,500**	**(326,822)**
B. Department of Trade, Industry, Tourism, Co-operative Development & Marketing:				
1.	Single Business Permit	3,613,465	1,592,350	(2,021,115)

2. Market Dues	3,456,527	3,447,338	(9,189)
3. Weight and Measures Fees	-	-	-
4. Advertising /Bill Board	226,500	157,300	(69,200)
5. Liquor License fees	764,500	259,000	(505,500)
SUB-TOTAL	**8,060,992**	**5,455,988**	**(2,605,004)**
C. Department of Agriculture & Livestock:			
1. Slaughter House Fees	75,500	48,200	(27,300)
2. Stock Auction Fees(Cattle/Goat/sheep)	79,380	135,550	56,170
3. Stock Movement Fees	6,050	2,200	(3,850)
4. Other Cess Income	133,516	2,133,126	1,999,610
5. Tractor Hire Services	-	-	-
6. Veterinary Charges	48,860	41,390	(7,470)
SUB-TOTAL	**343,306**	**2,360,466**	**2,017,160**
D. Department of Roads, Public Works, Transport & Infrastructure:			
1. Bus Park Fees	2,498,590	2,379,010	(119,580)
2. Taxi /Motorbike Fees	1,570,630	1,567,960	(2,670)
3. Hire of Machineries & Equipment	-	30,000	30,000
SUB-TOTAL	**4,069,220**	**3,976,970**	**(92,250)**
E. Department of Blue Economy, Fisheries, Mining & Digital Economy:			
1. Landing Fees	-	-	-
2. Bricks/Sand/Murram/Stones	4,919,250	5,436,020	516,770
3. Fish Cess	577,706	710,148	132,442
SUB-TOTAL	**5,496,956**	**6,146,168**	**649,212**
F. Department of Water, Irrigation, Sanitation, Environment, Energy, Forestry & Climate change:			

1. Water Charges	110,898	80,089	(30,809)
2. Noise Pollution Fees	24,200	30,800	6,600
3. Conservancy Fees/Wildlife Grants	-	-	-
SUB-TOTAL	**135,098**	**110,889**	**(24,209)**
G. Department of Governance & Administration:			
1. Fines & Penalties	84,200	46,800	(37,400)
2. Fire Inspection Fees	34,000	5,000	(29,000)
SUB-TOTAL	**118,200**	**51,800**	**(66,400)**
H. Department of Finance & Economic Planning:			
1. Miscellianeous Incomes	1,634,248	258,333	(1,375,914)
SUB-TOTAL	**1,634,248**	**258,333**	**(1,375,914)**
.			
1. Hire of Stadium/Park/Open Spaces	95,000	28,000	(67,000)
SUB-TOTAL	**95,000**	**28,000**	**(67,000)**
OSR TOTALS	**21,673,342**	**19,782,114**	**(1,891,227)**
J. Department of Health & Medical Services(A-I-A)			
1. Facility billed NHIF & F.I.F.	73,298,887	19,990,152	(53,308,735)
2. Public health	360,401	150,101	(210,300)
SUB-TOTAL	**73,659,288**	**20,140,253**	**(53,519,035)**
TOTAL REVENUE (KSH)	**95,332,630**	**39,922,368**	**(55,410,262)**

Table 3.3: Departmental revenue Performance against Approved Estimates

REVENUE STREAMS	APPROVED ESTIMATES FY 2026/27	ACTUAL REVENUE FY 2025/26 (JULY - AUGUST 2026)	VARIANCE	ACHIEVED %
A. Department of Land, Physical Planning, Housing & Urban Development:				

1.	Land Rates/Plot Rents	36,560,500	70,882	(36,489,618)	**0%**
2.	Land Transfers/Sales/Change of Use	1,780,400	126,300	(1,654,100)	**7%**
3.	Lease Charges/Consent/Transfers	2,690,500	-	(2,690,500)	**0%**
4.	Land/Ground rents	2,595,500	141,400	(2,454,100)	**5%**
5.	Approval plans/Transfers/Certificates	16,568,000	1,327,200	(15,240,800)	**8%**
6.	Housing Fees (Rents)	1,324,970	107,800	(1,217,170)	**8%**
7.	Stall/Kiosk Rents	12,090,700	1,340,240	(10,750,460)	**11%**
8.	Site Value Rates	-	-	-	
9.	Search and clearance certificates	161,789	-	(161,789)	**0%**
10.	Survey/Sub Division Fees	601,490	-	(601,490)	**0%**
SUB-TOTAL		**74,373,849**	**3,113,822**	**(71,260,027)**	**4%**
B. Department of Trade, Industry, Tourism, Co-operative Development & Marketing:					
1.	Single Business Permit	117,560,340	5,205,815	(112,354,525)	**4%**
2.	Market Dues	54,670,340	6,903,865	(47,766,475)	**13%**
3.	Weight and Measures Fees	709,600	-	(709,600)	**0%**
4.	Advertising /Bill Board	32,450,290	383,800	(32,066,490)	**1%**
5.	Liquor License fees	20,678,230	1,023,500	(19,654,730)	**5%**
SUB-TOTAL		**226,068,800**	**13,516,980**	**(212,551,820)**	**6%**
C. Department of Agriculture & Livestock:					
1.	Slaughter House Fees	2,531,300	123,700	(2,407,600)	**5%**
2.	Stock Auction Fees(Cattle/Goat/sheep)	7,289,400	214,930	(7,074,470)	**3%**
3.	Stock Movement Fees	1,100,560	8,250	(1,092,310)	**1%**
4.	Other Cess Income	27,400,560	2,266,642	(25,133,918)	**8%**
5.	Tractor Hire Services	2,560,780	-	(2,560,780)	**0%**
6.	Veterinary Charges	1,670,110	90,250	(1,579,860)	**5%**
SUB-TOTAL		**42,552,710**	**2,703,772**	**(39,848,938)**	**6%**
D. Department of Roads, Public Works, Transport & Infrastructure:					
1.	Bus Park Fees	60,679,625	4,877,600	(55,802,025)	**8%**
2.	Taxi /Motorbike Fees	46,789,369	3,138,590	(43,650,779)	**7%**

3.	Hire of Machineries & Equip & Wayleave charges	3,280,450	30,000	(3,250,450)	**1%**
SUB-TOTAL		**110,749,444**	**8,046,190**	**(102,703,254)**	**7%**
E. Department of Blue Economy, Fisheries, Mining & Digital Economy:					
1.	Landing Fees	1,180,900	-	(1,180,900)	**0%**
2.	Bricks/Sand/Murram/Stones	69,400,300	10,355,270	(59,045,030)	**15%**
3.	Fish Cess	18,580,790	1,287,854	(17,292,936)	**7%**
SUB-TOTAL		**89,161,990**	**11,643,124**	**(77,518,866)**	**13%**
F. Department of Water, Irrigation, Sanitation, Environment, Energy, Forestry & Climate change:					
1.	Water Charges	701,495	190,987	(510,508)	**27%**
2.	Noise Pollution Fees	1,550,690	55,000	(1,495,690)	**4%**
3.	Conservancy Fees/Wildlife Grants	-	-	-	
SUB-TOTAL		**2,252,185**	**245,987**	**(2,006,198)**	**11%**
G. Department of Governance & Administration:					
1.	Fines & Penalties	3,860,780	131,000	(3,729,780)	**3%**
2.	Fire Inspection Fees	5,200,000	39,000	(5,161,000)	**1%**
SUB-TOTAL		**9,060,780**	**170,000**	**(8,890,780)**	**2%**
H. Department of Youths, Sports, Gender & Talent Dev.:					
1.	Hire of Stadium, park & open spaces	3,560,600	123,000	(3,437,600)	**3%**
SUB-TOTAL		**3,560,600**	**123,000**	**(3,437,600)**	**3%**
I. Department of Finance & Economic Planning:					
1.	Miscellaneous Incomes	8,400,400	1,892,581	(6,507,819)	**23%**
SUB-TOTAL		**8,400,400**	**1,892,581**	**(6,507,819)**	**23%**
	OSR TOTALS	**566,180,758**	**41,455,456**	**(524,725,302)**	**7%**
J. Department of Public Health & Medical Services (A-I-A):					
1.	FIF & Billed NHIF	1,090,906,565	93,289,040	(997,617,525)	**9%**
2.	Public health	14,000,000	510,502	(13,489,498)	**4%**
SUB-TOTAL		**1,104,906,565**	**93,799,542**	(1,011,107,023)	**8%**
	GRAND TOTAL (KSH)	**1,671,087,323**	**135,254,997**	**(1,535,832,326)**	**8%**

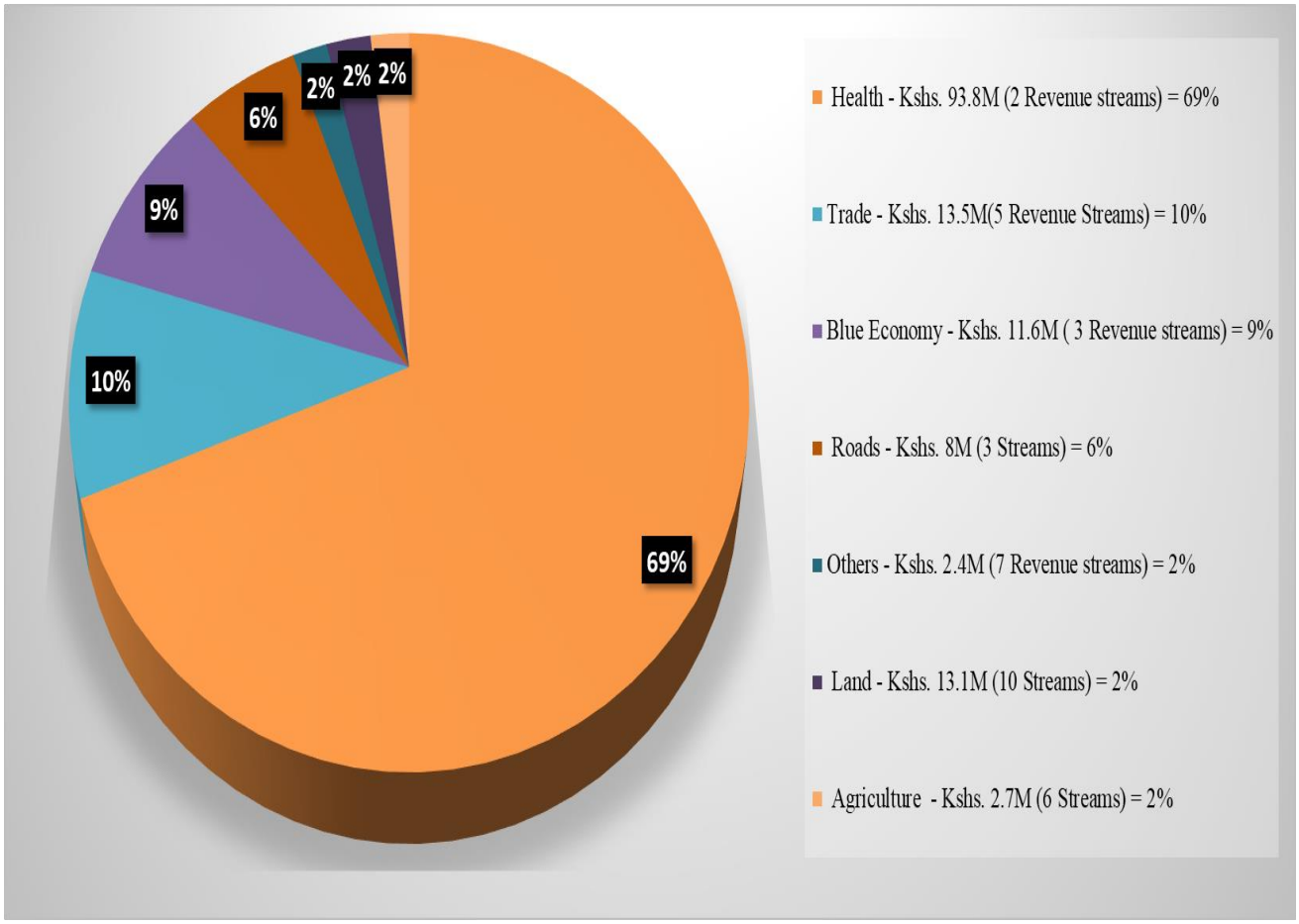
Table 3.4: FY 2026/27 Departmental Revenue performance against Actual Revenue Collections FY 2025/26 During same period

REVENUE STREAMS		ACTUAL REVENUE FY 2025/26 (JULY - AUGUST 2025)	ACTUAL REVENUE FY 2025/26 (JULY - AUGUST 2026)	VARIANCE	ACHIEVED %
A. Department of Land, Physical Planning, Housing & Urban Development:					
1.	Land Rates/Plot Rents	1,583,898	70,882	(1,513,016)	**4%**
2.	Land Transfers/Sales/Change of Use	80,000	126,300	46,300	**158%**
3.	Lease Charges/Consent/Transfers	5,000	-	(5,000)	**0%**
4.	Land/Ground rents	110,820	141,400	30,580	**128%**
5.	Approval plans/Transfers/Certificates	1,240,400	1,327,200	86,800	**107%**
6.	Housing Fees (Rents)	107,800	107,800	-	**100%**
7.	Stall/Kiosk Rents	1,522,350	1,340,240	(182,110)	**88%**
8.	Site Value Rates	-	-	-	
9.	Search and clearance certificates	18,000	-	(18,000)	**0%**
10.	Survey/Sub Division Fees	12,000	-	(12,000)	**0%**
SUB-TOTAL		**4,680,268**	**3,113,822**	**(1,566,446)**	**67%**
B. Department of Trade, Industry, Tourism, Co-operative Development & Marketing:					
1.	Single Business Permit	5,064,670	5,205,815	141,145	**103%**
2.	Market Dues	6,619,458	6,903,865	284,407	**104%**
3.	Weight and Measures Fees	12,020	-	(12,020)	**0%**
4.	Advertising /Bill Board	150,000	383,800	233,800	**256%**
5.	Liquor License fees	2,014,000	1,023,500	(990,500)	**51%**
SUB-TOTAL		**13,860,148**	**13,516,980**	**(343,168)**	**98%**
C. Department of Agriculture & Livestock:					
1.	Slaughter House Fees	266,500	123,700	(142,800)	**46%**
2.	Stock Auction Fees(Cattle/Goat/sheep)	878,410	214,930	(663,480)	**24%**
3.	Stock Movement Fees	10,200	8,250	(1,950)	**81%**
4.	Other Cess Income	3,663,579	2,266,642	(1,396,937)	**62%**

5.	Tractor Hire Services	122,650	-	(122,650)	**0%**
6.	Veterinary Charges	165,400	90,250	(75,150)	**55%**
SUB-TOTAL		**5,106,739**	**2,703,772**	**(2,402,967)**	**53%**
D. Department of Roads, Public Works, Transport & Infrastructure:					
1.	Bus Park Fees	7,650,223	4,877,600	(2,772,623)	**64%**
2.	Taxi /Motorbike Fees	1,173,530	3,138,590	1,965,060	**267%**
3.	Hire of Machineries & Equip & Wayleave charges	-	30,000	30,000	**#DIV/0!**
SUB-TOTAL		**8,823,753**	**8,046,190**	**(777,563)**	**91%**
E. Department of Blue Economy, Fisheries, Mining & Digital Economy:					
1.	Landing Fees	-	-	-	**#DIV/0!**
2.	Bricks/Sand/Murram/Stones	11,466,540	10,355,270	(1,111,270)	**90%**
3.	Fish Cess	1,071,250	1,287,854	216,604	**120%**
SUB-TOTAL		**12,537,790**	**11,643,124**	**(894,666)**	**93%**
F. Department of Water, Irrigation, Sanitation, Environment, Energy, Forestry & Climate change:					
1.	Water Charges	99,405	190,987	91,582	**192%**
2.	Noise Pollution Fees	41,800	55,000	13,200	**132%**
3.	Conservancy Fees/Wildlife Grants	-	-	-	**#DIV/0!**
SUB-TOTAL		**141,205**	**245,987**	**104,782**	**174%**
G. Department of Governance & Administration:					
1.	Fines & Penalties	410,850	131,000	(279,850)	**32%**
2.	Fire Inspection Fees	71,000	39,000	(32,000)	**55%**
SUB-TOTAL		**481,850**	**170,000**	**(311,850)**	**35%**
H. Department of Youths, Sports, Gender & Talent Dev.:					
1.	Hire of Stadium, park & open spaces	167,000	123,000	(44,000)	**74%**
SUB-TOTAL		**167,000**	**123,000**	**(44,000)**	**74%**
I. Department of Finance & Economic Planning:					
1.	Miscellaneous Incomes	4,778,725	1,892,581	(2,886,145)	**40%**
SUB-TOTAL		**4,778,725**	**1,892,581**	**(2,886,145)**	**40%**
	OSR TOTALS	**50,577,478**	**41,455,456**	**(9,122,022)**	**82%**
J. Department of Public Health & Medical Services (A-I-A):					
1.	FIF & Billed NHIF	230,937,019	93,289,040	(137,647,979)	**40%**
2.	Public health	359,500	510,502	151,002	**142%**

SUB-TOTAL		**231,296,519**	**93,799,542**	(137,496,977)	**41%**
	GRAND TOTAL (KSH)	**281,873,997**	**135,254,997**	**(146,619,000)**	**48%**

Chart 3.3: Performance of revenue generated by departments as at 31st August, 2026



4.0: REVENUE COLLECTIONS & MANAGEMENT SYSTEM PERFORMANCE REPORT

Table 4.1 Revenue Collections and Management System uptake – August 2026

SUB-COUNTY	AUGUST 2026 SYSTEMS COLLECTIONS	AUGUST 2026 ACTUAL OSR COLLECTIONS	PERFORMANCE VARIANCE
RACHUONYO EAST	1,861,567.00	1,862,167.00	**100%**
RACHUONYO NORTH	3,908,520.00	3,926,420.00	**100%**
SUBA SOUTH	1,115,381.00	1,128,735.00	**99%**
RACHUONYO SOUTH	2,440,750.00	2,496,122.00	**98%**
SUBA NORTH	2,061,976.00	2,128,486.00	**97%**
RANGWE	925,520.00	959,855.00	**96%**
HOMA BAY TOWN	3,228,900.00	3,435,430.00	**94%**
HEADQUARTERS	576,741.00	883,874.15	**65%**
NDHIWA	1,188,974.00	3,121,126.00	**38%**
Sub Total (Kshs.)	**17,308,329.00**	**19,942,215.15**	**87%**

5.0: MUNICIPALITIES REVENUE COLLECTIONS PERFORMANCE REPORT

Table 5.1: Municipalities Revenue Collections Performance- August 2026

MUNICIPALITY	MUNICIPALITIES COLLECTIONS AUGUST 2026 (KSHS.)
HOMA BAY MUNICIPALITY	3,287,632.00
KENDU BAY MUNICIPALITY	2,983,246.00
NDHIWA MUNICIPALITY	2,564,387.00
OYUGIS MUNICIPALITY	1,987,234.00
MBITA MUNICIPALITY	1,834,689.00
TOTAL	**12,657,188.00**

Graph 5.1: Municipalities Revenue Collections Performance – August 2026

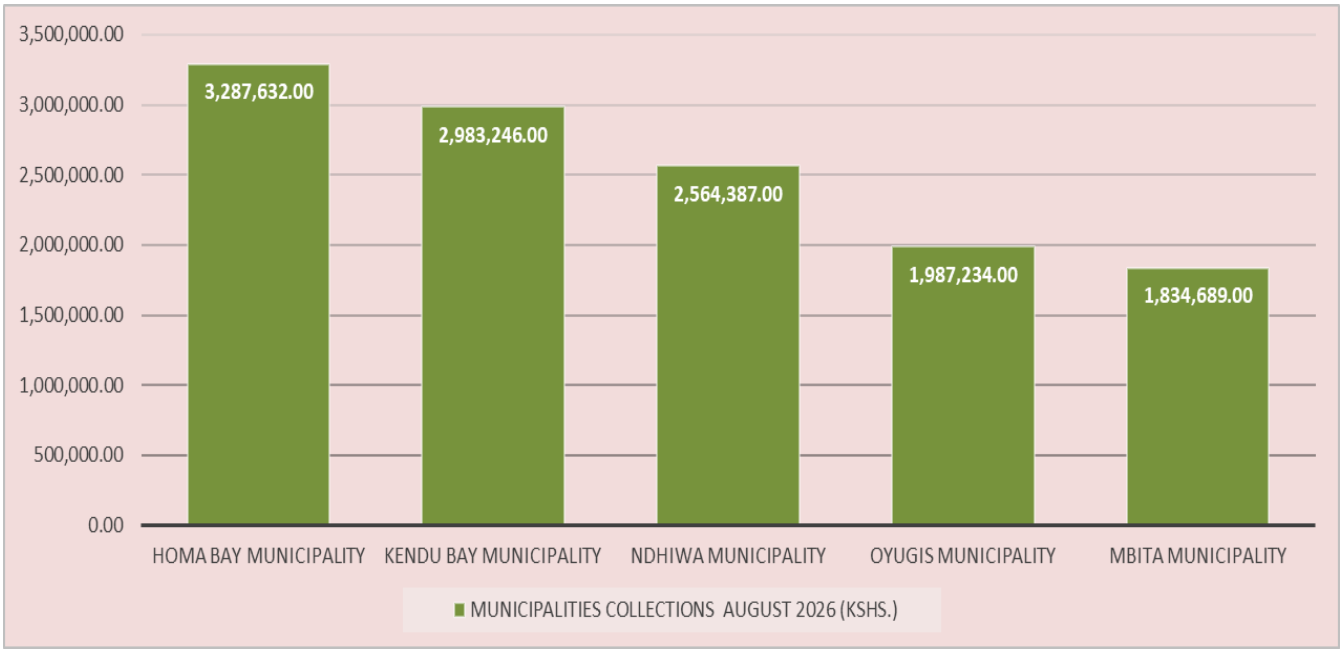


Table 5.2: Performance of Municipalities Revenue Collections against the previous month of July 2026

MUNICIPALITY	MUNICIPALITIES COLLECTIONS JULY 2026 (KSHS.)	MUNICIPALITIES COLLECTIONS AUGUST 2026 (KSHS.)	VARIANCE %
NDHIWA MUNICIPALITY	1,241,872.00	2,564,387.00	**206%**
KENDU BAY MUNICIPALITY	3,026,174.00	2,983,246.00	**99%**
MBITA MUNICIPALITY	1,872,462.00	1,834,689.00	**98%**
HOMA BAY MUNICIPALITY	3,811,626.00	3,287,632.00	**86%**
OYUGIS MUNICIPALITY	2,358,181.00	1,987,234.00	**84%**
TOTAL	**12,310,315.00**	**12,657,188.00**	**103%**

6.: HOMA BAY WATER & SANITATION CO. LTD REVENUE PERFORMANCE REPORT

During the month of August 2026, Homa Bay County Water and Sanitation Company LTD managed to realize a total actual collection

HOMA BAY COUNTY WATER AND SANITATION CO. LTD
P.O. Box 170 (Postal Code -40300) Homa Bay
Tel: +254 717 428 030
E-mail: homawater@gmail.com
F-info@homawasco.co.ke

HOMA-BAY COUNTY GOVERNMENT
P. O. Box 872 - 40300, HOMA-BAY
Revenue Office
RECEIVED
Department of Finance and Economic Planning

REVENUE: OWN SOURCE
PERIOD: Aug-26

SOURCE	Monthly Target	ACTUAL BILLED	
Revenue channel		Jul-26	Aug-26
Water & sewer Sales	8,803,500	9,998,123.00	10,672,695.58
Tankers	573,336	234,000.00	-
Exhausters	394,280	114,000.00	90,000.00
Dumping	125,000	144,000.00	114,000.00
Other income	476,023	925,000.00	796,400.00
TOTALS	10,372,139	11,415,123.00	11,673,095.58

	REVENUE BILLED PER AREA					
	Jul-26			Aug-26		
Area	Billed	Collected	Collection efficiency(%)	Billed	Collected	Collection efficiency(%)
Homabay	5,736,293.00	4,992,495.37	87	6,033,905.58	5,402,123.25	90
Oyugis	1,941,555.00	1,158,112.90	60	2,063,215.00	1,723,880.00	84
Mbita	585,490.00	483,145.63	83	663,190.00	551,414.00	83
Kendu bay	789,955.00	677,473.00	86	668,495.00	457,761.00	68
West karachuonyo	153,590.00	141,810.00	92	514,955.00	252,044.00	49
Rodi & Asego cluster	374,550.00	368,786.00	98	237,580.00	220,663.00	93
Tanker	234,000.00	204,000.00	87	-	-	-
Exhauster	114,000.00	114,000.00	100	90,000.00	90,000.00	100
Dumping	144,000.00	30,000.00	21	114,000.00	114,000.00	100
Ndhiwa	168,275.00	111,580.00	66	172,775.00	102,180.00	59
Kanyadhiang	113,380.00	108,706.00	96	212,430.00	70,490.00	33
Sindo	135,035.00	36,740.00	27	106,150.00	30,760.00	29
Direct water sales	154,000.00	154,000.00	100	196,000.00	196,000.00	100
New connection fees	225,000.00	247,780.00	110	218,700.00	164,950.00	75
Reconnection & Surcharges	98,000.00	104,200.00	106	57,200.00	46,200.00	81
Suspense						
Deposits	448,000.00	445,000.00	99	324,500.00	249,400.00	77
TOTAL	11,415,123.00	9,377,828.90	82	11,673,095.58	9,671,865.25	83
Homabay County subscidy		-			-	
County(Electricity)		3,000,000.00	-			-
WSTF			-		-	-

BANK SUMMARY		
MODE OF PAYMENT	Jul-26	Aug-26
MPESA 169595	6,629,549.00	6,406,438.00
MPESA 7996147		
KCB	1,066,765.00	1,036,687.25
COOP DEP	445,000.00	219,800.00
COOP EXPE	180,239.90	1,485.00
EQUITY		
EQUITY 1	1,000,000.00	2,000,000.00
EQUITY 2	45,350.00	1,735.00
POST BANK	10,925.00	5,720.00
TOTAL	9,377,828.90	9,671,865.25

PARTICULARS	EXPENDITURE
County subsidy	-
Electricity	500,000.00
salaries	3,250,457.00
Chemicals	1,790,300.00
Security	60,000.00
O &M	1,694,921.35
Fuel	430,000.00
SHIF	90,000.00
Mtr reading	99,000.00
KRA	453,000.00
NSSF	482,000.00
M/v expenses	198,000.00
TOTAL	9,047,678.35

COMMERCIAL MANAGER * HOMAWASCO * 07 SEP 2026 * P. O. Box 170 - 40300, HOMA BAY

PREPARED BY: EDDIE OKUMBA SIGNATURE..... DATE: 7/9/2026

CONFIRMED BY..... DATE.....

MANAGING DIRECTOR * HOMAWASCO * 07 SEP 2026 * P.O. Box 170-40300, HOMA-BAY