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

7th October, 2026

TO:

CEC – FINANCE AND ECONOMIC PLANNING,

HOMA BAY COUNTY GOVERNMENT

Dear Sir,

RE: REVENUE PERFORMANCE REPORT FOR JULY 2026

In the month of **July 2026**, the county realized a total collection of **Kshs. 95,332,629.72** as Own Source Revenue. This amount includes **Kshs. 21,269,242.50** realized from Sub-Counties, **Kshs. 764,500.00** from Trade department collected through the system as liquor licensing and **Kshs. 73,298,887.22** generated by health facilities as Appropriation-In-Aid.

Find the attached report for more revenue performance analysis.

DR. TOBIAS KONYANGO

REVENUE BOARD CHAIR – HOMA BAY COUNTY GOVERNMENT

CC:

- **Chief Officer – Finance & Economic Planning**
- **Head of Accounts**
- **Chief Officer Trade, Industry, Tourism, Co-operative Development & Marketing**
- **Chief Officer Lands, Physical Planning, Housing & Urban Development**
- **Chief Officer Water, Irrigation, Sanitation, Environment, Energy, Forestry & Climate Change**
- **Chief Officer Agriculture & Livestock**
- **Chief Officer Blue Economy, Mining, Fisheries & Digital Economy**
- **Chief Officer Roads, Public Works, Transport & Infrastructure**
- **Chief Officer Governance & Administrations (Fire)**
- **Chief Officer Youths, Sports, Gender & Talent Development**
- **Chief Officer Public Health & Medical Services**

COUNTY GOVERNMENT OF HOMA BAY

JULY 2026

REVENUE REPORT

PRESENTED BY

HOMA BAY COUNTY REVENUE BOARD

Table of Contents

1.0: REVENUE PERFORMANCE REPORT 3

Table 1.1: Weekly Own Source Revenue performance – July 2026 3

Chart 1.1: Total Weekly Collections – July 2026 3

Chart 1.2: Performance of Sub Counties Revenue Collections – July 2026 4

Table 1.3: Collections by Sub-Counties per revenue stream – July 2026 5

Table 1.4: Sub-Counties Performance against targets – July 2026 6

Table 1.5: July 2026 Sub-Counties Performance against previous month of June 2026 6

Table 1.6: July 2026 Sub-Counties Performance against same period (July 2025) FY 2025/26 7

2.0: HEALTH FACILITIES REVENUE PERFORMANCE REPORT 8

Table 2.1: Health facilities Revenue Collections – July 2026. 8

3.0: DEPARTMENTAL REVENUE PERFORMANCE REPORT. 9

Table 3.1: July 2026 Departmental Revenue Streams Performance against same period (July 2025) last FY2025/26 9

Table 3.2: July 2026 Departmental Revenue Streams Performance against previous month of June 2026 11

Table 3.3: Departmental revenue Performance against Approved Estimates 13

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 – July 2026 18

5.0: MUNICIPALITIES REVENUE COLLECTIONS PERFORMANCE REPORT 19

Table 5.1: Municipalities Revenue Collections Performance- July 2026 19

Graph 5.1: Municipalities Revenue Collections Performance – July 2026 19

Table 5.2: Performance of Municipalities Revenue Collections against the previous month of June 2026 20

6.: HOMA BAY WATER & SANITATION CO. LTD REVENUE PERFORMANCE REPORT 21

1.0: REVENUE PERFORMANCE REPORT

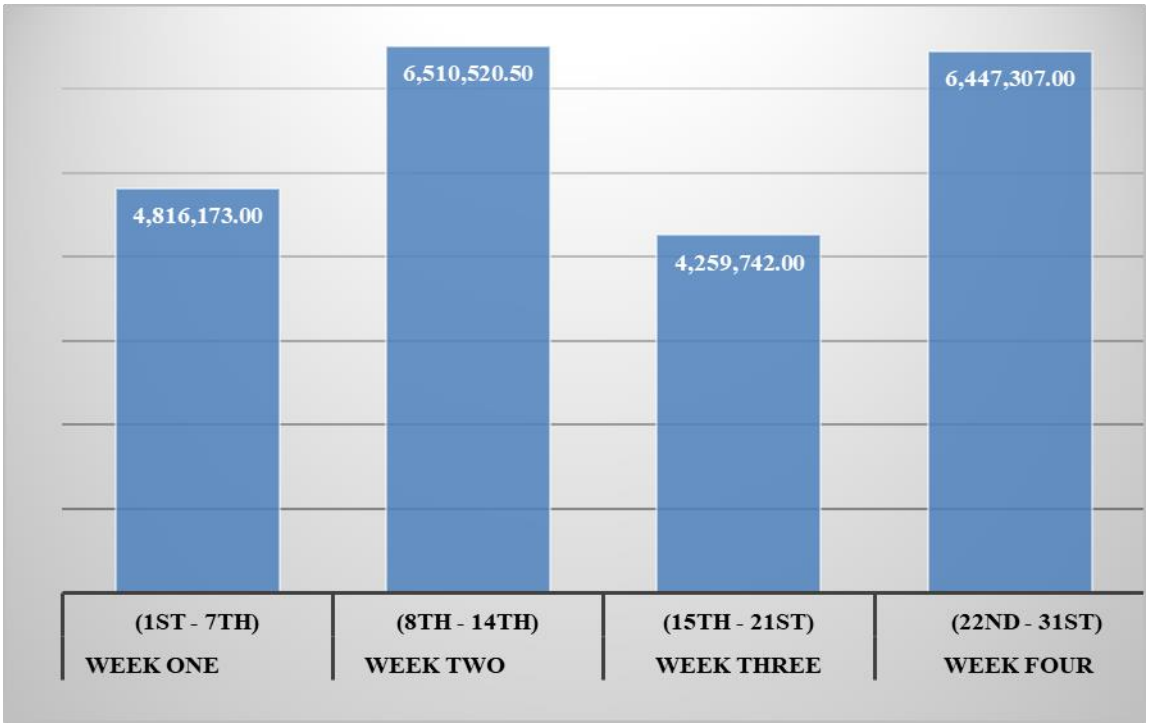
The total Own Source Revenue realized in the month of July 2026 amounts to **Kshs. 95,332,629.72** which includes **Kshs. 73,298,887.22** from Health (FIF & SHA CLAIMS) department, **Kshs. 21,269,242.50** from Sub-Counties and **Kshs. 764,500.00** from Trade department swiped direct into CRF account 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 – July 2026

DATE	WEEK ONE (1ST - 7TH)	WEEK TWO (8TH - 14TH)	WEEK THREE (15TH - 21ST)	WEEK FOUR (22ND - 31ST)	TOTAL (KSH)
KCB Direct Deposits	317,423.00	1,755,421.50	125,800.00	194,600.00	**2,393,244.50**
MPESA Collections	4,349,750.00	4,498,099.00	4,043,942.00	5,984,207.00	**18,875,998.00**
System liquor collections	149,000.00	257,000.00	90,000.00	268,500.00	**764,500.00**
TOTAL COLLECTIONS	**4,816,173.00**	**6,510,520.50**	**4,259,742.00**	**6,447,307.00**	**22,033,742.50**
HEALTH	0	0	0	73,298,887	**73,298,887.22**
TOTAL ACTUAL COLLECTIONS	**4,816,173.00**	**6,510,520.50**	**4,259,742.00**	**79,746,194.22**	**95,332,629.72**

Chart 1.1: Total Weekly Collections – July 2026



Note: this excludes Health department

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

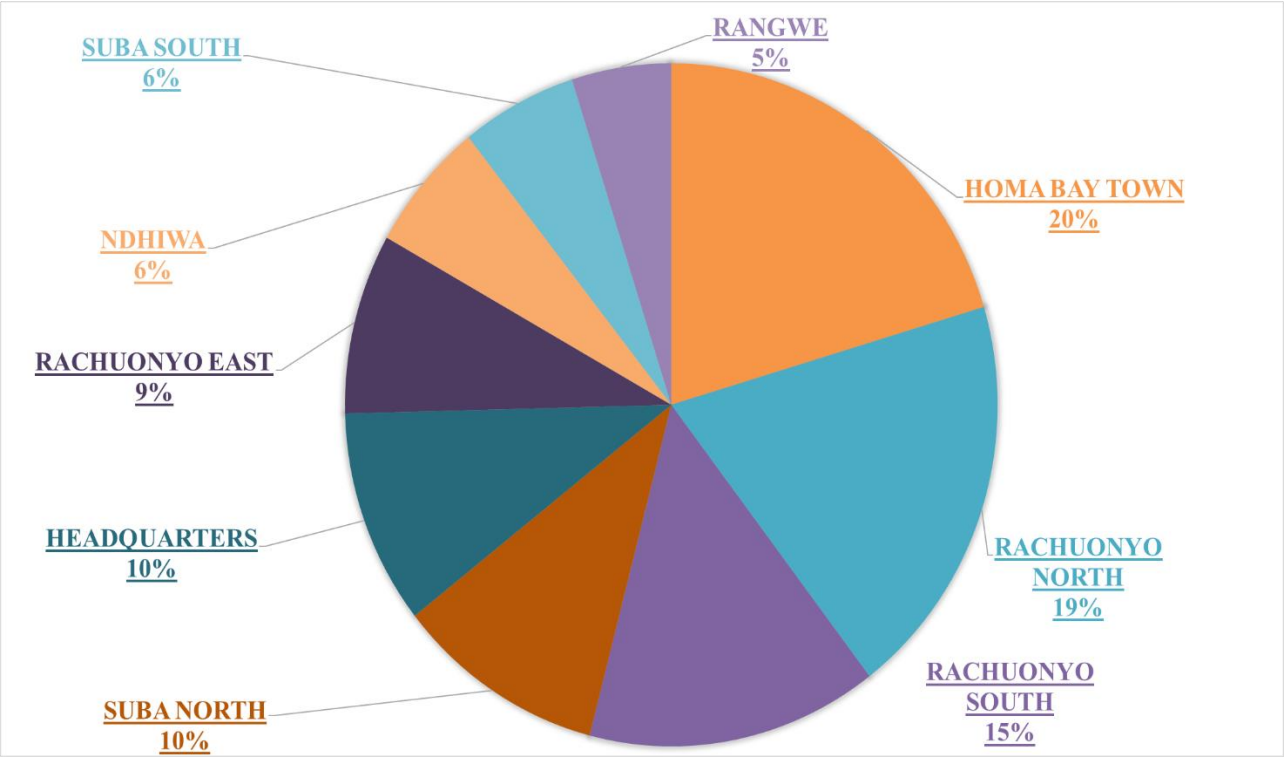


Table 1.3: Collections by Sub-Counties per revenue stream – July 2026

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	-	17,902	33,000	-	100	-	3,000	7,000	-	**61,002.00**
Land Transfers/Sales/Ext/Change of Use	-	-	-	-	-	-	-	-	-	-
Lease Charges/Consent/Transfers	-	-	-	-	-	-	-	-	-	-
Ground rents	-	29,000	10,000	600	13,500	-	-	5,000	12,600	**70,700.00**
Single Business Permit	359,300	521,725	289,700	223,375	348,565	1,048,900	221,825	414,825	185,250	**3,613,465.00**
Market Dues	40	1,152,955	362,180	121,450	254,670	570,242	192,060	311,640	491,290	**3,456,527.00**
Approval plans/Transfers/Certificates	60,600	439,800	18,000	14,300	67,200	173,400	9,800	47,900	33,600	**864,600.00**
Housing Fees (Rents)	-	53,900	-	-	-	-	-	-	-	**53,900.00**
Fish Cess	-	17,778	18,650	-	15,280	-	1,140	472,546	52,312	**577,706.00**
Other Cess Income	1	100	124,692	400	-	-	8,123	200	-	**133,516.00**
Taxi /Motorbike Fees	580	332,290	150,880	46,930	259,730	220,920	113,910	210,610	234,780	**1,570,630.00**
Site Value Rates	-	-	-	-	-	-	-	-	-	-
Stall/Kiosk Rents	-	464,380	-	-	-	92,280	-	113,460	-	**670,120.00**
Slaughter House Fees	-	75,500	-	-	-	-	-	-	-	**75,500.00**
Stock Auction Fees(Cattle/Goat/sheep)	200	-	25,000	-	16,950	-	100	-	37,130	**79,380.00**
Stock Movement Fees	-	-	950	-	-	-	500	-	4,600	**6,050.00**
Veterinary Charges	-	24,900	9,600	-	410	-	1,720	9,110	3,120	**48,860.00**
Advertising /Bill Board	181,500	38,000	-	-	-	-	-	7,000	-	**226,500.00**
Landing Fees	-	-	-	-	-	-	-	-	-	-
Bus Park Fees	-	943,480	148,630	159,580	298,810	618,830	173,840	92,690	62,730	**2,498,590.00**
Liquor Licencing	-	180,000	60,000	113,000	95,500	140,000	25,000	104,000	47,000	**764,500.00**
Search and clearance certificates	-	-	-	-	-	-	-	-	-	-
Noise Pollution Fees	8,800	6,600	-	-	2,200	6,600	-	-	-	**24,200.00**
Fire Inspection Fees	-	31,000	2,000	1,000	-	-	-	-	-	**34,000.00**
Tractor Hire Services	-	-	-	-	-	-	-	-	-	-
Hire of Machineries & Equip & Wayleave charges	-	-	-	-	-	-	-	-	-	-
Conservancy Fees/Wildlife Grants	-	-	-	-	-	-	-	-	-	-
Water Charges	-	-	-	-	-	-	63,530	45,000	2,368	**110,898.00**
Fines & Penalties	-	32,100	1,200	3,400	8,800	30,500	-	3,200	5,000	**84,200.00**
Survey/Sub Division Fees	-	-	-	-	-	-	-	-	-	-
Weight and Measures Fees	-	-	-	-	-	-	-	-	-	-
Bricks/Sand/Murram/Stones	-	13,500	28,300	1,145,920	2,817,250	255,000	262,750	356,730	39,800	**4,919,250.00**
Hire of stadium/Park/Open spaces	-	95,000	-	-	-	-	-	-	-	**95,000.00**
Public Health	-	19,000	80,000	54,000	40,300	20,000	8,000	84,101	55,000	**360,401.00**
Miscellianeous Incomes	1,634,248	-	-	-	-		-	-	-	**1,634,247.50**
Sub-Total (ksh)	**2,245,268.50**	**4,488,910.00**	**1,362,782.00**	**1,883,955.00**	**4,239,265.00**	**3,176,672.00**	**1,085,298.00**	**2,285,012.00**	**1,266,580.00**	**22,033,742.50**
Health Sector Charges(A-I-A)	73,298,887	-	-	-	-	-	-	-	-	**73,298,887.22**
Total	**75,544,155.72**	**4,488,910.00**	**1,362,782.00**	**1,883,955.00**	**4,239,265.00**	**3,176,672.00**	**1,085,298.00**	**2,285,012.00**	**1,266,580.00**	**95,332,629.72**

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

SUB-COUNTY	JULY 2026 TARGETS	JULY 2026 ACTUAL OSR COLLECTIONS	COLLECTIONS TARGET ACHIEVED (%)
RACHUONYO SOUTH	3,397,427.00	3,176,672.00	**94%**
HOMA BAY TOWN	6,155,010.00	4,488,910.00	**73%**
HEADQUARTERS	3,208,131.00	2,245,268.50	**70%**
RACHUONYO EAST	2,934,091.00	1,883,955.00	**64%**
SUBA NORTH	3,565,490.00	2,285,012.00	**64%**
RACHUONYO NORTH	6,658,646.00	4,239,265.00	**64%**
RANGWE	2,331,602.00	1,085,298.00	**47%**
SUBA SOUTH	2,834,783.00	1,266,580.00	**45%**
NDHIWA	3,054,710.00	1,362,782.00	**45%**
Sub Total (Kshs.)	**34,139,890.00**	**22,033,742.50**	**65%**

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

SUB-COUNTY	JUNE 2026 ACTUAL OSR COLLECTIONS	JULY 2026 ACTUAL OSR COLLECTIONS	PERFORMANCE VARIANCE
HEADQUARTERS	1,648,814.90	2,245,268.50	**136%**
RACHUONYO SOUTH	2,933,850.00	3,176,672.00	**108%**
SUBA SOUTH	1,176,345.00	1,266,580.00	**108%**
SUBA NORTH	2,167,371.00	2,285,012.00	**105%**
HOMA BAY TOWN	4,586,180.00	4,488,910.00	**98%**
RACHUONYO NORTH	4,482,054.00	4,239,265.00	**95%**
RANGWE	1,262,195.00	1,085,298.00	**86%**
RACHUONYO EAST	2,359,790.00	1,883,955.00	**80%**
NDHIWA	3,996,780.00	1,362,782.00	**34%**
Sub Total (Kshs.)	**24,613,379.90**	**22,033,742.50**	**90%**

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

SUB-COUNTY	JULY 2025 ACTUAL OSR COLLECTIONS	JULY 2026 ACTUAL OSR COLLECTIONS	PERFORMANCE VARIANCE
SUBA SOUTH	1,062,122.00	1,266,580.00	**119%**
RACHUONYO SOUTH	3,165,755.00	3,176,672.00	**100%**
RACHUONYO NORTH	4,761,970.00	4,239,265.00	**89%**
HOMA BAY TOWN	5,101,067.00	4,488,910.00	**88%**
RACHUONYO EAST	2,258,155.00	1,883,955.00	**83%**
SUBA NORTH	2,755,087.00	2,285,012.00	**83%**
RANGWE	1,389,238.00	1,085,298.00	**78%**
HEADQUARTERS	2,891,457.35	2,245,268.50	**78%**
NDHIWA	2,741,030.90	1,362,782.00	**50%**
Sub Total (Kshs.)	**26,125,882.25**	**22,033,742.50**	**84%**

2.0: HEALTH FACILITIES REVENUE PERFORMANCE REPORT

Table 2.1: Health facilities Revenue Collections – July 2026.

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

NO	FACILITY NAME	FIF	SHA CLAIMS	TOTAL REVENUE
1	HOMA BAY COUNTY TEACHING &REFERRAL HOSPITAL	2,804,916	33,384,580	36,189,496.00
2	MAKONGENI LEVEL 4 HOSPITAL	105,575.00	399,535.02	505,110.02
3	MARINDI SUB COUNTY HOSPITAL	252,545.00	-	252,545.00
4	RACHUONYO NORTH SUB COUNTY HOSPITAL	198,068.00	1,943,540.00	2,141,608.00
5	KANDIEGE LEVEL 4 HOSPITAL	42,320.00	646,120.00	688,440.00
6	MIRIU LEVEL 4 HOSPITAL	282,736.20	1,828,000.00	2,110,736.20
7	KABONDO SUB COUNTY HOSPITAL	350,000.00	-	350,000.00
8	OTHORO LEVEL 4 HOSPITAL	24,650.00	623,020.00	647,670.00
9	OBER LEVEL 4 HOSPITAL	84,000.00	265,040.00	349,040.00
10	RACHUONYO COUNTY HOSPITAL	1,812,208.00	1,830,080.00	3,642,288.00
11	NYANG'IELA LEVEL 4 HOSPITAL	51,105.00	409,640.00	460,745.00
12	RANGWE SUB COUNTY HOSPITAL	91,507.00	1,437,600.00	1,529,107.00
13	NDIRU LEVEL 4 HOSPITAL	141,180.00	-	141,180.00
14	NDHIWA SUB COUNTY HOSPITAL	300,990.00	-	300,990.00
15	PALA SUB COUNTY HOSPITAL	22,180.00	256,800.00	278,980.00
16	MALELA LEVEL 4 HOSPITAL	27,450.00	735,000.00	762,450.00
17	SUBA SOUTH SUB COUNTY HOSPITAL	716,228.00	2,064,940.00	2,781,168.00
18	NYANDIWA LEVEL 4 HOSPITAL	30,573.00	1,820,320.00	1,850,893.00
19	MAGUNGA LEVEL 4 HOSPITAL	109,980.00	-	109,980.00
20	KISEGI LEVEL 4 HOSPITAL	9,813.00	985,748.00	995,561.00
21	MBITA SUB COUNTY HOSPITAL	180,892.00	2,075,660.00	2,256,552.00
22	OGONGO LEVEL 4 HOSPITAL	78,093.00	2,104,050.00	2,182,143.00
23	TOM MBOYA MEMORIAL LEVEL 4 HOSPITAL	58,185.00	938,580.00	996,765.00
24	SENA LEVEL 4 HOSPITAL	28,050.00	327,220.00	355,270.00
25	LEVEL 3 FACILITIES	-	11,420,170.00	11,420,170.00
26	PUBLIC HEALTH	356,401.00	-	356,401.00
	TOTAL	**8,159,645.20**	**65,495,643.02**	**73,655,288.22**

PREPARED BY

CALVINCE OJWANG'
ACCOUNTANT
HOMA BAY COUNTY

CHIEF OFFICER OF HEALTH HOMA BAY COUNTY
26 AUG 2026
P.O. BOX 52 - 40300 HOMA BAY

APPROVED BY

DR. KEVIN OSURI
CHIEF OFFICER MEDICAL SERVICES
HOMA BAY COUNTY

HOMA-BAY COUNTY GOVERNMENT
P. O. Box 272 - 40300, HOMA-BAY
Revenue Office
RECEIVED
Department of Finance and Economic Planning

3.0: DEPARTMENTAL REVENUE PERFORMANCE REPORT.

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

REVENUE STREAMS	ACTUAL REVENUE JULY 2025	ACTUAL REVENUE JULY 2026	VARIANCE
A. Department of Land, Physical Planning, Housing & Urban Development:			
1. Land Rates	560,627	61,002	(499,625)
2. Land Transfers/Extension/Change of Use	75,000	-	(75,000)
3. Lease Charges/Consent	-	-	-
4. Land/Ground rents	38,900	70,700	31,800
5. Approval plans/Transfers/Certificates	661,200	864,600	203,400
6. Housing Fees (Rents)	53,900	53,900	-
7. Stall/Kiosk Rents	814,950	670,120	(144,830)
8. Site Value Rates	-	-	-
9. Search and clearance certificates	6,000	-	(6,000)
10. Survey/Sub Division Fees	-	-	-
SUB-TOTAL	**2,210,577**	**1,720,322**	**(490,255)**
B. Department of Trade, Industry, Tourism, Co-operative Development & Marketing:			
1. Single Business Permit	3,629,935	3,613,465	(16,470)
2. Market Dues	3,138,050	3,456,527	318,477
3. Weight and Measures Fees	-	-	-
4. Advertising /Bill Board	135,000	226,500	91,500
5. Liquor License fees	1,614,000	764,500	(849,500)
SUB-TOTAL	**8,516,985**	**8,060,992**	**(455,993)**
C. Department of Agriculture & Livestock:			
1. Slaughter House Fees	131,650	75,500	(56,150)

2. Stock Auction Fees(Cattle/Goat/sheep)	375,270	79,380	(295,890)
3. Stock Movement Fees	1,850	6,050	4,200
4. Other Cess Income	1,339,406	133,516	(1,205,890)
5. Tractor Hire Services	-	-	-
6. Veterinary Charges	76,230	48,860	(27,370)
SUB-TOTAL	**1,924,406**	**343,306**	**(1,581,100)**
D. Department of Roads, Public Works, Transport & Infrastructure:			
1. Bus Park Fees	3,739,983	2,498,590	(1,241,393)
2. Taxi /Motorbike Fees	567,700	1,570,630	1,002,930
3. Hire of Machineries & Equipment	-	-	-
SUB-TOTAL	**4,307,683**	**4,069,220**	**(238,463)**
E. Department of Blue Economy, Fisheries, Mining & Digital Economy:			
1. Landing Fees	-	-	-
2. Bricks/Sand/Murram/Stones	5,428,870	4,919,250	(509,620)
3. Fish Cess	431,916	577,706	145,790
SUB-TOTAL	**5,860,786**	**5,496,956**	**(363,830)**
F. Department of Water, Irrigation, Sanitation, Environment, Energy, Forestry & Climate change:			
1. Water Charges	66,588	110,898	44,310
2. Noise Pollution Fees	13,200	24,200	11,000
3. Conservancy Fees/Wildlife Grants	-	-	-
SUB-TOTAL	**79,788**	**135,098**	**55,310**
G. Department of Governance & Administration:	-	-	
1. Fines & Penalties	266,000	84,200	(181,800)
2. Fire Inspection Fees	54,000	34,000	(20,000)
SUB-TOTAL	**320,000**	**118,200**	**(201,800)**
H. Department of Finance & Economic Planning:			
1. Miscellianeous Incomes	2,538,157	1,634,248	(903,910)
SUB-TOTAL	**2,538,157**	**1,634,248**	**(903,910)**

I. Department of Sports and Culture				
1.	Hire of Stadium/Park/Open Spaces	138,000	95,000	(43,000)
SUB-TOTAL		**138,000**	**95,000**	**(43,000)**
	OSR TOTALS	**25,896,382**	**21,673,342**	**(4,223,041)**
J. Department of Health & Medical Services(A-I-A)				
1.	Facility billed NHIF & F.I.F.	140,612,146	73,298,887	(67,313,259)
2.	Public health	229,500	360,401	130,901
SUB-TOTAL		**140,841,646**	**73,656,288**	**(67,182,358)**
TOTAL REVENUE (KSH)		**166,738,029**	**95,332,630**	**(71,405,399)**

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

REVENUE STREAMS		ACTUAL REVENUE JUNE 2026	ACTUAL REVENUE JULY 2026	VARIANCE
A. Department of Land, Physical Planning, Housing & Urban Development:				
1.	Land Rates	729,577	61,002	(668,575)
2.	Land Transfers/Extension/Change of Use	-	-	-
3.	Lease Charges/Consent	10,000	-	(10,000)
4.	Land/Ground rents	178,700	70,700	(108,000)
5.	Approval plans/Transfers/Certificates	907,900	864,600	(43,300)
6.	Housing Fees (Rents)	53,900	53,900	-
7.	Stall/Kiosk Rents	611,400	670,120	58,720
8.	Site Value Rates	-	-	-
9.	Search and clearance certificates	-	-	-
10.	Survey/Sub Division Fees	59,000	-	(59,000)
SUB-TOTAL		**2,550,477**	**1,720,322**	**(830,155)**
B. Department of Trade, Industry, Tourism, Co-operative Development & Marketing:				

1. Single Business Permit	3,280,825	3,613,465	332,640
2. Market Dues	3,336,169	3,456,527	120,358
3. Weight and Measures Fees	-	-	-
4. Advertising /Bill Board	284,000	226,500	(57,500)
5. Liquor License fees	483,000	764,500	281,500
SUB-TOTAL	**7,383,994**	**8,060,992**	**676,998**
C. Department of Agriculture & Livestock:			
1. Slaughter House Fees	96,850	75,500	(21,350)
2. Stock Auction Fees(Cattle/Goat/sheep)	231,830	79,380	(152,450)
3. Stock Movement Fees	790	6,050	5,260
4. Other Cess Income	2,672,135	133,516	(2,538,619)
5. Tractor Hire Services	-	-	-
6. Veterinary Charges	54,360	48,860	(5,500)
SUB-TOTAL	**3,055,965**	**343,306**	**(2,712,659)**
D. Department of Roads, Public Works, Transport & Infrastructure:			
1. Bus Park Fees	3,222,880	2,498,590	(724,290)
2. Taxi /Motorbike Fees	561,110	1,570,630	1,009,520
3. Hire of Machineries & Equipment	43,200	-	(43,200)
SUB-TOTAL	**3,827,190**	**4,069,220**	**242,030**
E. Department of Blue Economy, Fisheries, Mining & Digital Economy:			
1. Landing Fees	-	-	-
2. Bricks/Sand/Murram/Stones	5,305,500	4,919,250	(386,250)
3. Fish Cess	616,196	577,706	(38,490)
SUB-TOTAL	**5,921,696**	**5,496,956**	**(424,740)**
F. Department of Water, Irrigation, Sanitation, Environment, Energy, Forestry & Climate change:			
1. Water Charges	49,543	110,898	61,355
2. Noise Pollution Fees	61,600	24,200	(37,400)
3. Conservancy Fees/Wildlife Grants	-	-	-

SUB-TOTAL	**111,143**	**135,098**	**23,955**
G. Department of Governance & Administration:			
1. Fines & Penalties	94,400	84,200	(10,200)
2. Fire Inspection Fees	29,500	34,000	4,500
SUB-TOTAL	**123,900**	**118,200**	**(5,700)**
H. Department of Finance & Economic Planning:			
1. Miscellianeous Incomes	1,222,014	1,634,248	412,234
SUB-TOTAL	**1,222,014**	**1,634,248**	**412,234**
I. Department of Sports and Culture			
1. Hire of Stadium/Park/Open Spaces	20,000	95,000	75,000
SUB-TOTAL	**20,000**	**95,000**	**75,000**
OSR TOTALS	**24,216,379**	**21,673,342**	**(2,543,037)**
J. Department of Health & Medical Services(A-I-A)			
1. Facility billed NHIF & F.I.F.	160,718,396	73,298,887	(87,419,509)
2. Public health	397,000	360,401	(36,599)
SUB-TOTAL	**161,115,396**	**73,656,288**	**(87,456,108)**
TOTAL REVENUE (KSH)	**185,331,775**	**95,332,630**	**(89,999,145)**

Table 3.3: Departmental revenue Performance against Approved Estimates

REVENUE STREAMS		APPROVED ESTIMATES FY 2026/27	ACTUAL REVENUE FY 2025/26 (JULY 2026)	VARIANCE	ACHIEVED %
A. Department of Land, Physical Planning, Housing & Urban Development:					
1.	Land Rates/Plot Rents	36,560,500	61,002	(36,499,498)	**0%**
2.	Land Transfers/Sales/Change of Use	1,780,400	-	(1,780,400)	**0%**
3.	Lease Charges/Consent/Transfers	2,690,500	-	(2,690,500)	**0%**
4.	Land/Ground rents	2,595,500	70,700	(2,524,800)	**3%**
5.	Approval plans/Transfers/Certificates	16,568,000	864,600	(15,703,400)	**5%**
6.	Housing Fees (Rents)	1,324,970	53,900	(1,271,070)	**4%**

7.	Stall/Kiosk Rents	12,090,700	670,120	(11,420,580)	**6%**
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**	**1,720,322**	**(72,653,527)**	**2%**
B. Department of Trade, Industry, Tourism, Co-operative Development & Marketing:					
1.	Single Business Permit	117,560,340	3,613,465	(113,946,875)	**3%**
2.	Market Dues	54,670,340	3,456,527	(51,213,813)	**6%**
3.	Weight and Measures Fees	709,600	-	(709,600)	**0%**
4.	Advertising /Bill Board	32,450,290	226,500	(32,223,790)	**1%**
5.	Liquor License fees	20,678,230	764,500	(19,913,730)	**4%**
SUB-TOTAL		**226,068,800**	**8,060,992**	**(218,007,808)**	**4%**
C. Department of Agriculture & Livestock:					
1.	Slaughter House Fees	2,531,300	75,500	(2,455,800)	**3%**
2.	Stock Auction Fees(Cattle/Goat/sheep)	7,289,400	79,380	(7,210,020)	**1%**
3.	Stock Movement Fees	1,100,560	6,050	(1,094,510)	**1%**
4.	Other Cess Income	27,400,560	133,516	(27,267,044)	**0%**
5.	Tractor Hire Services	2,560,780	-	(2,560,780)	**0%**
6.	Veterinary Charges	1,670,110	48,860	(1,621,250)	**3%**
SUB-TOTAL		**42,552,710**	**343,306**	**(42,209,404)**	**1%**
D. Department of Roads, Public Works, Transport & Infrastructure:					
1.	Bus Park Fees	60,679,625	2,498,590	(58,181,035)	**4%**
2.	Taxi /Motorbike Fees	46,789,369	1,570,630	(45,218,739)	**3%**
3.	Hire of Machineries & Equip & Wayleave charges	3,280,450	-	(3,280,450)	**0%**
SUB-TOTAL		**110,749,444**	**4,069,220**	**(106,680,224)**	**4%**
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	4,919,250	(64,481,050)	**7%**
3.	Fish Cess	18,580,790	577,706	(18,003,084)	**3%**
SUB-TOTAL		**89,161,990**	**5,496,956**	**(83,665,034)**	**6%**
F. Department of Water, Irrigation, Sanitation, Environment, Energy, Forestry & Climate change:					

1.	Water Charges	701,495	110,898	(590,597)	**16%**
2.	Noise Pollution Fees	1,550,690	24,200	(1,526,490)	**2%**
3.	Conservancy Fees/Wildlife Grants	-	-	-	
SUB-TOTAL		**2,252,185**	**135,098**	**(2,117,087)**	**6%**
G. Department of Governance & Administration:					
1.	Fines & Penalties	3,860,780	84,200	(3,776,580)	**2%**
2.	Fire Inspection Fees	5,200,000	34,000	(5,166,000)	**1%**
SUB-TOTAL		**9,060,780**	**118,200**	**(8,942,580)**	**1%**
H. Department of Youths, Sports, Gender & Talent Dev.:					
1.	Hire of Stadium, park & open spaces	3,560,600	95,000	(3,465,600)	**3%**
SUB-TOTAL		**3,560,600**	**95,000**	**(3,465,600)**	**3%**
I. Department of Finance & Economic Planning:					
1.	Miscellaneous Incomes	8,400,400	1,634,248	(6,766,153)	**19%**
SUB-TOTAL		**8,400,400**	**1,634,248**	**(6,766,153)**	**19%**
	OSR TOTALS	**566,180,758**	**21,673,342**	**(544,507,417)**	**4%**
J. Department of Public Health & Medical Services (A-I-A):					
1.	FIF & Billed NHIF	1,090,906,565	73,298,887	(1,017,607,678)	**7%**
2.	Public health	14,000,000	360,401	(13,639,599)	**3%**
SUB-TOTAL		**1,104,906,565**	**73,656,288**	(1,031,247,277)	**7%**
	GRAND TOTAL (KSH)	**1,671,087,323**	**95,332,630**	**(1,575,754,693)**	**6%**

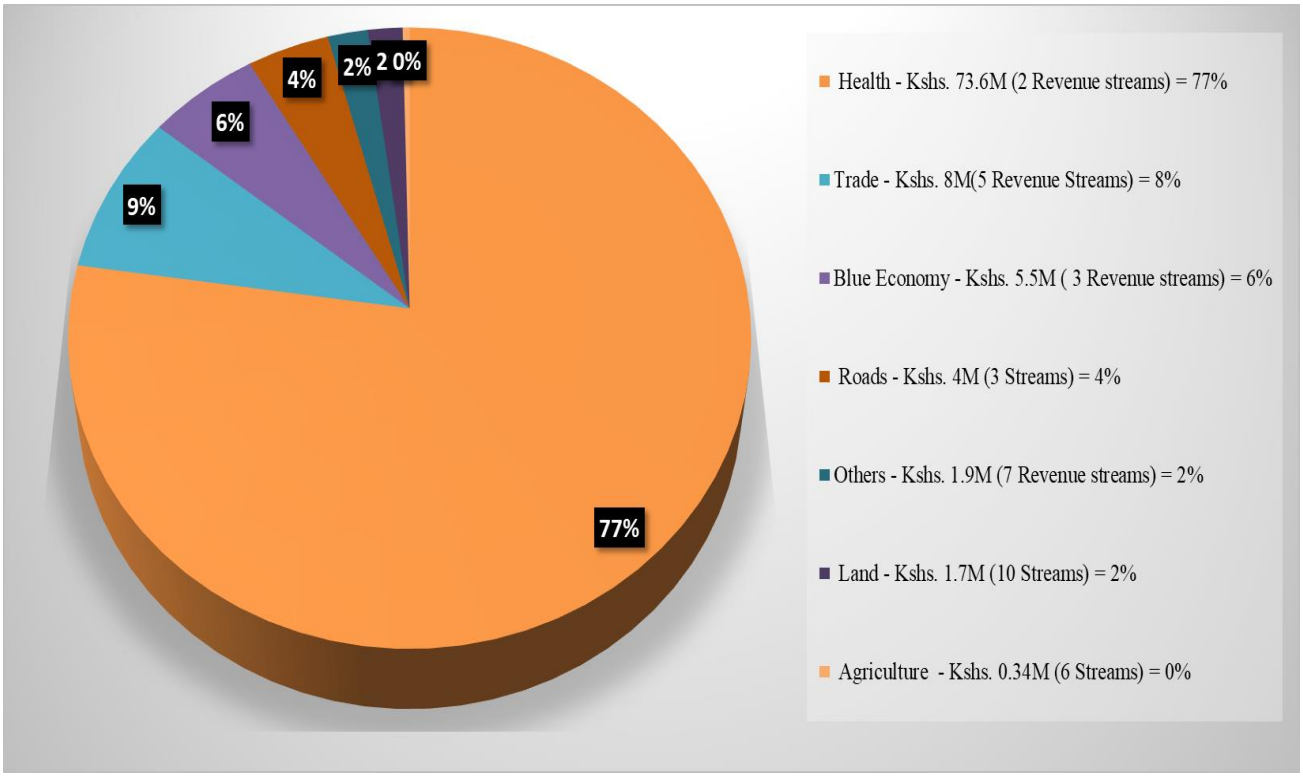
Table 3.4: FY 2026/27 Departmental Revenue performance against Actual Revenue Collections FY 2025/26 During same period

REVENUE STREAMS		ACTUAL REVENUE FY 2025/26 (JULY 2025)	ACTUAL REVENUE FY 2025/26 (JULY 2026)	VARIANCE	ACHIEVED %
A. Department of Land, Physical Planning, Housing & Urban Development:					
1.	Land Rates/Plot Rents	560,627	61,002	(499,625)	**11%**
2.	Land Transfers/Sales/Change of Use	75,000	-	(75,000)	**0%**
3.	Lease Charges/Consent/Transfers	-	-	-	**#DIV/0!**

4.	Land/Ground rents	38,900	70,700	31,800	**182%**
5.	Approval plans/Transfers/Certificates	661,200	864,600	203,400	**131%**
6.	Housing Fees (Rents)	53,900	53,900	-	**100%**
7.	Stall/Kiosk Rents	814,950	670,120	(144,830)	**82%**
8.	Site Value Rates	-	-	-	
9.	Search and clearance certificates	6,000	-	(6,000)	**0%**
10.	Survey/Sub Division Fees	-	-	-	**#DIV/0!**
SUB-TOTAL		**2,210,577**	**1,720,322**	**(490,255)**	**78%**
B. Department of Trade, Industry, Tourism, Co-operative Development & Marketing:					
1.	Single Business Permit	3,629,935	3,613,465	(16,470)	**100%**
2.	Market Dues	3,138,050	3,456,527	318,477	**110%**
3.	Weight and Measures Fees	-	-	-	**#DIV/0!**
4.	Advertising /Bill Board	135,000	226,500	91,500	**168%**
5.	Liquor License fees	1,614,000	764,500	(849,500)	**47%**
SUB-TOTAL		**8,516,985**	**8,060,992**	**(455,993)**	**95%**
C. Department of Agriculture & Livestock:					
1.	Slaughter House Fees	131,650	75,500	(56,150)	**57%**
2.	Stock Auction Fees(Cattle/Goat/sheep)	375,270	79,380	(295,890)	**21%**
3.	Stock Movement Fees	1,850	6,050	4,200	**327%**
4.	Other Cess Income	1,339,406	133,516	(1,205,890)	**10%**
5.	Tractor Hire Services	-	-	-	**#DIV/0!**
6.	Veterinary Charges	76,230	48,860	(27,370)	**64%**
SUB-TOTAL		**1,924,406**	**343,306**	**(1,581,100)**	**18%**
D. Department of Roads, Public Works, Transport & Infrastructure:					
1.	Bus Park Fees	3,739,983	2,498,590	(1,241,393)	**67%**
2.	Taxi /Motorbike Fees	567,700	1,570,630	1,002,930	**277%**
3.	Hire of Machineries & Equip & Wayleave charges	-	-	-	**#DIV/0!**
SUB-TOTAL		**4,307,683**	**4,069,220**	**(238,463)**	**94%**
E. Department of Blue Economy, Fisheries, Mining & Digital Economy:					
1.	Landing Fees	-	-	-	**#DIV/0!**

2.	Bricks/Sand/Murram/Stones	5,428,870	4,919,250	(509,620)	**91%**
3.	Fish Cess	431,916	577,706	145,790	**134%**
SUB-TOTAL		**5,860,786**	**5,496,956**	**(363,830)**	**94%**
F. Department of Water, Irrigation, Sanitation, Environment, Energy, Forestry & Climate change:					
1.	Water Charges	66,588	110,898	44,310	**167%**
2.	Noise Pollution Fees	13,200	24,200	11,000	**183%**
3.	Conservancy Fees/Wildlife Grants	-	-	-	**#DIV/0!**
SUB-TOTAL		**79,788**	**135,098**	**55,310**	**169%**
G. Department of Governance & Administration:					
1.	Fines & Penalties	266,000	84,200	(181,800)	**32%**
2.	Fire Inspection Fees	54,000	34,000	(20,000)	**63%**
SUB-TOTAL		**320,000**	**118,200**	**(201,800)**	**37%**
H. Department of Youths, Sports, Gender & Talent Dev.:					
1.	Hire of Stadium, park & open spaces	138,000	95,000	(43,000)	**69%**
SUB-TOTAL		**138,000**	**95,000**	**(43,000)**	**69%**
I. Department of Finance & Economic Planning:					
1.	Miscellaneous Incomes	2,538,157	1,634,248	(903,910)	**64%**
SUB-TOTAL		**2,538,157**	**1,634,248**	**(903,910)**	**64%**
	OSR TOTALS	**25,896,382**	**21,673,342**	**(4,223,041)**	**84%**
J. Department of Public Health & Medical Services (A-I-A):					
1.	FIF & Billed NHIF	140,612,146	73,298,887	(67,313,259)	**52%**
2.	Public health	229,500	360,401	130,901	**157%**
SUB-TOTAL		**140,841,646**	**73,656,288**	(67,182,358)	**52%**
	GRAND TOTAL (KSH)	**166,738,029**	**95,332,630**	**(71,405,399)**	**57%**

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



4.0: REVENUE COLLECTIONS & MANAGEMENT SYSTEM PERFORMANCE REPORT

Table 4.1 Revenue Collections and Management System uptake – July 2026

SUB-COUNTY	JULY 2026 SYSTEMS COLLECTIONS	JULY 2026 ACTUAL OSR COLLECTIONS	PERFORMANCE VARIANCE
RACHUONYO EAST	1,883,355.00	1,883,955.00	**100%**
RACHUONYO SOUTH	3,170,072.00	3,176,672.00	**100%**
RACHUONYO NORTH	4,223,565.00	4,239,265.00	**100%**
NDHIWA	1,352,782.00	1,362,782.00	**99%**
SUBA SOUTH	1,251,612.00	1,266,580.00	**99%**
HOMA BAY TOWN	4,399,410.00	4,488,910.00	**98%**
SUBA NORTH	2,235,012.00	2,285,012.00	**98%**
RANGWE	1,021,768.00	1,085,298.00	**94%**
HEADQUARTERS	602,221.00	2,245,268.50	**27%**
Sub Total (Kshs.)	**20,139,797.00**	**22,033,742.50**	**91%**

5.0: MUNICIPALITIES REVENUE COLLECTIONS PERFORMANCE REPORT

Table 5.1: Municipalities Revenue Collections Performance- July 2026

MUNICIPALITY	MUNICIPALITIES COLLECTIONS JULY 2026 (KSHS.)
HOMA BAY MUNICIPALITY	3,811,626.00
KENDU BAY MUNICIPALITY	3,026,174.00
OYUGIS MUNICIPALITY	2,358,181.00
MBITA MUNICIPALITY	1,872,462.00
NDHIWA MUNICIPALITY	1,241,872.00
TOTAL	**12,310,315.00**

Graph 5.1: Municipalities Revenue Collections Performance – July 2026

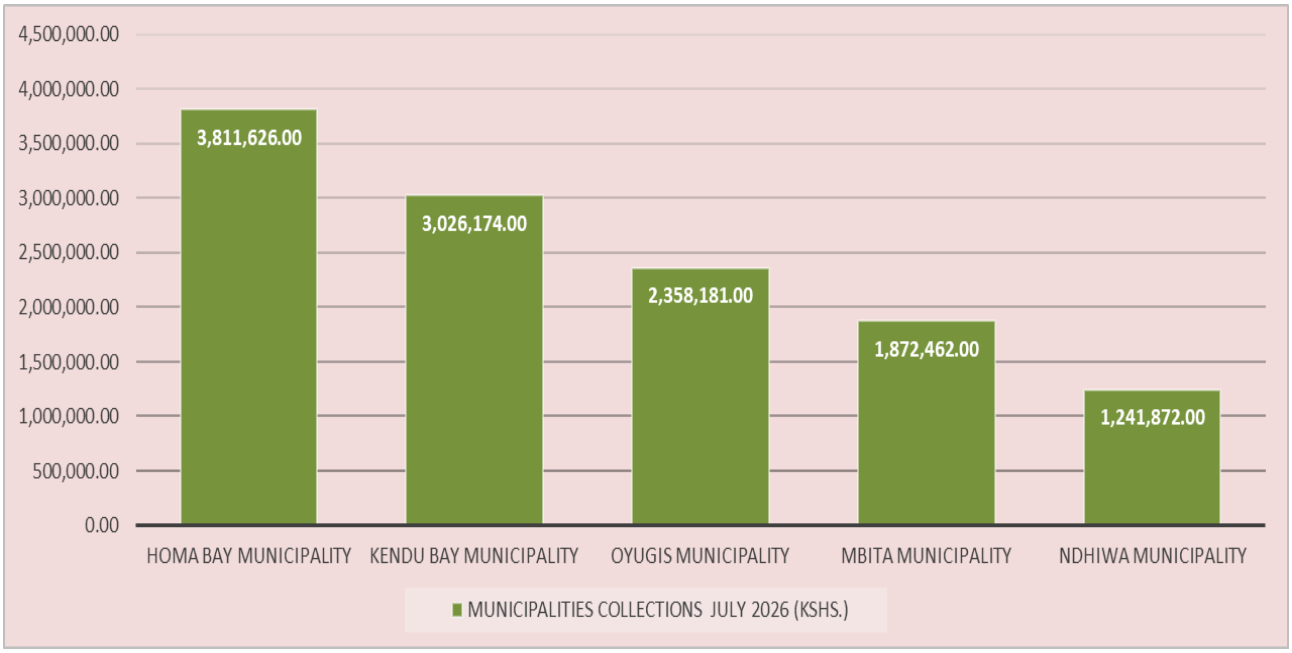


Table 5.2: Performance of Municipalities Revenue Collections against the previous month of June 2026

MUNICIPALITY	MUNICIPALITIES COLLECTIONS JUNE 2026 (KSHS.)	MUNICIPALITIES COLLECTIONS JULY 2026 (KSHS.)	VARIANCE %
MBITA MUNICIPALITY	1,621,087.00	1,872,462.00	**116%**
HOMA BAY MUNICIPALITY	3,716,075.00	3,811,626.00	**103%**
OYUGIS MUNICIPALITY	2,406,855.00	2,358,181.00	**98%**
KENDU BAY MUNICIPALITY	3,185,865.00	3,026,174.00	**95%**
NDHIWA MUNICIPALITY	3,754,525.00	1,241,872.00	**33%**
TOTAL	**14,684,407.00**	**12,310,315.00**	**84%**

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

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