COUNTY GOVERNMENT OF HOMA BAY

SEPTEMBER 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 – September 2026 2

Chart 1.1: Total Weekly Collections – September 2026 2

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

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

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

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

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

2.0: HEALTH FACILITIES REVENUE PERFORMANCE REPORT 7

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

3.0: DEPARTMENTAL REVENUE PERFORMANCE REPORT. 8

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

Table 3.2: September 2026 Departmental Revenue Streams Performance against previous month of August 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 14

4.0: REVENUE COLLECTIONS & MANAGEMENT SYSTEM PERFORMANCE REPORT 18

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

5.0: MUNICIPALITIES REVENUE COLLECTIONS PERFORMANCE REPORT 18

Table 5.1: Municipalities Revenue Collections Performance- September 2026 18

Graph 5.1: Municipalities Revenue Collections Performance – September 2026 19

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

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

1.0: REVENUE PERFORMANCE REPORT

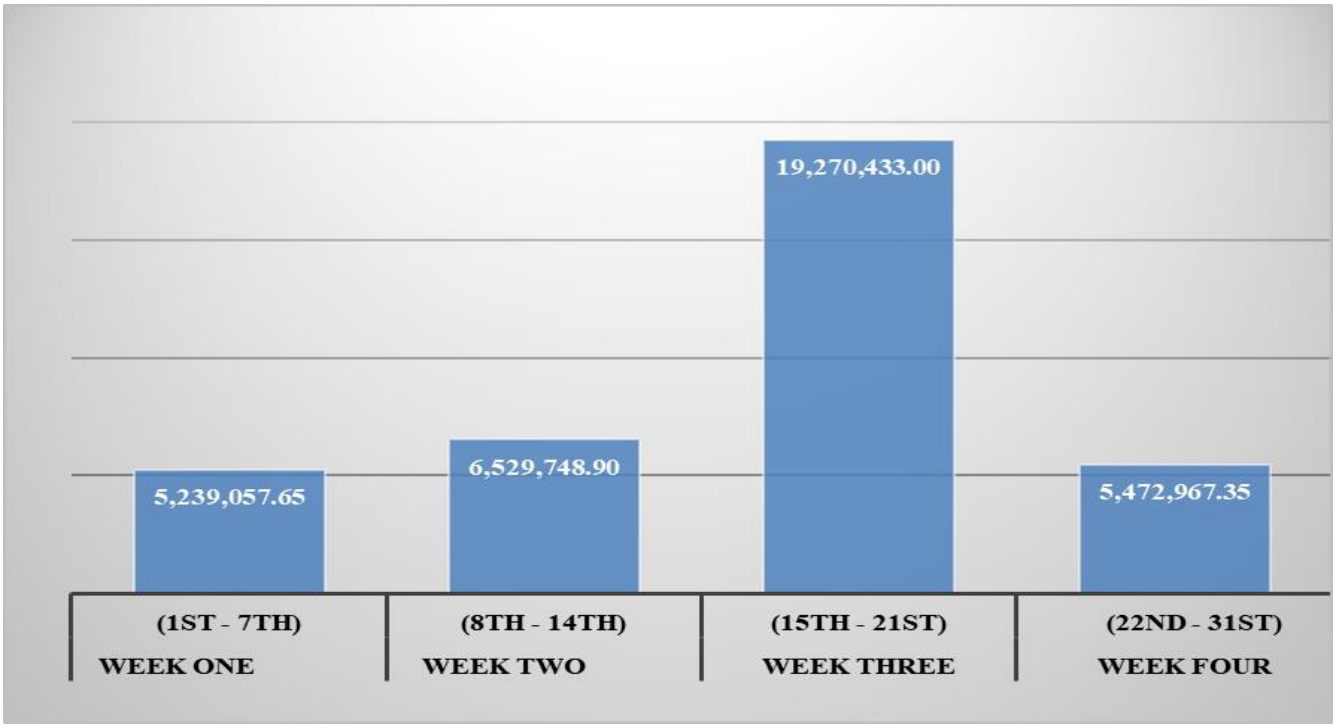
The total Own Source Revenue realized in the month of September 2026 amounts to **Kshs. 73,515,694.90** which includes **Kshs. 37,003,488** from Health (FIF & SHA CLAIMS) department, **Kshs. 36,401,106.90** from Sub-Counties and **Kshs. 111,100.00** from Trade department swiped direct into CRF account 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 – September 2026

DATE	WEEK ONE (1ST - 7TH)	WEEK TWO (8TH - 14TH)	WEEK THREE (15TH - 21ST)	WEEK FOUR (22ND - 31ST)	TOTAL (KSH)
KCB Direct Deposits	1,614,999.65	2,952,180.90	15,616,075.00	307,467.35	**20,490,722.90**
MPESA Collections	3,604,058.00	3,549,468.00	3,611,358.00	5,145,500.00	**15,910,384.00**
System liquor collections	20,000.00	28,100.00	43,000.00	20,000.00	**111,100.00**
TOTAL COLLECTIONS	**5,239,057.65**	**6,529,748.90**	**19,270,433.00**	**5,472,967.35**	**36,512,206.90**
HEALTH	0	0	0	37,003,488	**37,003,488.00**
TOTAL ACTUAL COLLECTIONS	**5,239,057.65**	**6,529,748.90**	**19,270,433.00**	**42,476,455.35**	**73,515,694.90**

Chart 1.1: Total Weekly Collections – September 2026



Note: this excludes FIF and SHA

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

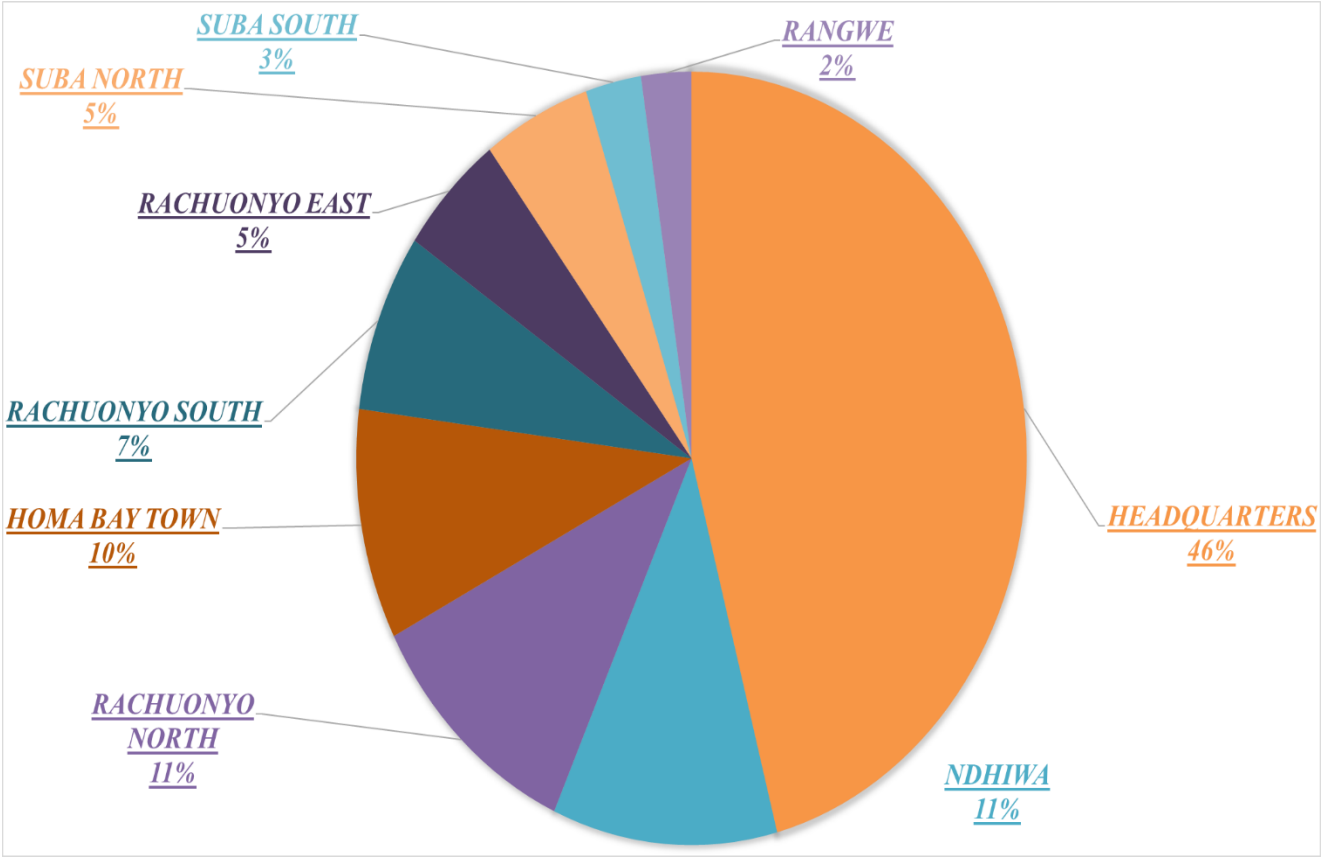


Table 1.3: Collections by Sub-Counties per revenue stream – September 2026

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	-	14,014	53,863	4,000	-	-	3,300	-	-	**75,177.00**
Land Transfers/Sales/Ext/Change of Use	70,000	39,000	-	-	-	-	5,000	-	-	**114,000.00**
Lease Charges/Consent/Transfers	-	20,000	-	-	-	-	-	-	-	**20,000.00**
Ground rents	-	29,000	10,000	600	13,500	-	-	5,000	12,600	**70,700.00**
Single Business Permit	70,500	209,500	60,700	68,425	102,400	379,125	51,300	102,950	24,500	**1,069,400.00**
Market Dues	-	770,530	242,850	92,620	168,960	436,532	142,490	207,450	374,948	**2,436,380.00**
Approval plans/Transfers/Certificates	43,600	441,650	68,690	40,270	236,370	292,790	82,310	101,130	97,660	**1,404,470.00**
Housing Fees (Rents)	-	53,900	-	-	-	-	-	-	-	**53,900.00**
Fish Cess	-	8,340	76,080	43,600	4,754	60,600	420	557,682	24,972	**776,448.00**
Other Cess Income	-	6,000	3,025,863	290	-	-	6,150	100	-	**3,038,402.80**
Taxi /Motorbike Fees	60	238,860	111,860	43,830	190,960	180,260	90,640	129,250	163,060	**1,148,780.00**
Site Value Rates	-	-	-	-	-	-	-	-	-	**-**
Stall/Kiosk Rents	-	497,500	-	-	-	114,800	400	85,250	50	**698,000.00**
Slaughter House Fees	-	42,150	400	-	-	-	-	-	-	**42,550.00**
Stock Auction Fees(Cattle/Goat/sheep)	-	-	25,900	700	19,500	-	100	2,200	47,950	**96,350.00**
Stock Movement Fees	-	-	300	-	-	-	-	150	250	**700.00**
Veterinary Charges	-	13,990	7,100	-	180	-	1,520	7,370	2,470	**32,630.00**
Advertising /Bill Board	101,000	5,600	13,200	289,000	635,500	187,500	45,700	40,000	8,000	**1,325,500.00**
Landing Fees	-	-	-	-	-	-	-	-	-	**-**
Bus Park Fees	-	740,340	100,690	162,630	210,150	415,420	129,350	39,770	40,680	**1,839,030.00**
Liquor Licencing	1,200	2,900	-	20,000	10,000	32,000	25,000	20,000	-	**111,100.00**
Search and clearance certificates	-	-	-	-	-	-	-	-	-	**-**
Noise Pollution Fees	8,800	-	-	-	-	-	-	-	-	**8,800.00**
Fire Inspection Fees	185,000	27,000	-	-	1,000	-	7,000	-	-	**220,000.00**
Tractor Hire Services	-	-	-	-	-	-	-	-	-	**-**
Hire of Machineries & Equip & Wayleave charges	15,300,000	4,580	-	-	1,050	-	-	130,038	13,030	**15,448,698.00**
Conservancy Fees/Wildlife Grants	-	-	-	-	-	-	-	-	-	**-**
Water Charges	-	-	-	-	-	-	10,970	45,000	122	**56,092.00**
Fines & Penalties	-	180,740	57,805	43,700	106,400	88,600	23,250	94,000	70,530	**665,025.00**
Survey/Sub Division Fees	-	-	-	-	-	-	-	-	-	**-**
Weight and Measures Fees	-	-	-	-	-	-	-	-	-	**-**
Bricks/Sand/Murram/Stones	-	200,200	62,940	1,079,740	2,192,920	526,880	246,710	274,580	96,900	**4,680,870.00**
Hire of stadium/Park/Open spaces	-	-	-	-	-	27,000	6,000	10,000	-	**43,000.00**
Public Health	-	9,000	37,000	6,000	6,000	11,000	3,100	15,000	2,000	**89,100.00**
Miscellianeous Incomes	947,105	-	-	-	-		-	-	-	**947,105.00**
Sub-Total (ksh)	**16,727,265.00**	**3,554,794.00**	**3,955,240.80**	**1,895,405.00**	**3,899,644.00**	**2,752,507.00**	**880,710.00**	**1,866,920.00**	**979,722.00**	**36,512,207.80**
Health Sector Charges(A-I-A)	37,003,488	-	-	-	-	-	-	-	-	**37,003,488.00**
Total	**53,730,753.00**	**3,554,794.00**	**3,955,240.80**	**1,895,405.00**	**3,899,644.00**	**2,752,507.00**	**880,710.00**	**1,866,920.00**	**979,722.00**	**73,515,695.80**

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

SUB-COUNTY	SEPTRMBER 2026 TARGETS	SEPTEMBER 2026 ACTUAL OSR COLLECTIONS	COLLECTIONS TARGET ACHIEVED (%)
HEADQUARTERS	2,908,070.00	16,754,495.00	**576%**
NDHIWA	3,522,167.00	3,955,239.90	**112%**
RACHUONYO SOUTH	3,508,309.00	2,729,987.00	**78%**
RACHUONYO EAST	2,498,513.00	1,895,405.00	**76%**
RACHUONYO NORTH	6,100,334.00	3,899,644.00	**64%**
SUBA NORTH	3,155,379.00	1,895,330.00	**60%**
HOMA BAY TOWN	6,375,681.00	3,521,674.00	**55%**
RANGWE	1,892,763.00	880,710.00	**47%**
SUBA SOUTH	2,299,520.00	979,722.00	**43%**
Sub Total (Kshs.)	**32,260,736.00**	**36,512,206.90**	**113%**

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

SUB-COUNTY	AUGUST 2026 ACTUAL OSR COLLECTIONS	SEPTEMBER 2026 ACTUAL OSR COLLECTIONS	PERFORMANCE VARIANCE
HEADQUARTERS	883,874.15	16,754,495.00	**1896%**
NDHIWA	3,121,126.00	3,955,239.90	**127%**
RACHUONYO SOUTH	2,496,122.00	2,729,987.00	**109%**
HOMA BAY TOWN	3,435,430.00	3,521,674.00	**103%**
RACHUONYO EAST	1,862,167.00	1,895,405.00	**102%**
RACHUONYO NORTH	3,926,420.00	3,899,644.00	**99%**
RANGWE	959,855.00	880,710.00	**92%**
SUBA NORTH	2,128,486.00	1,895,330.00	**89%**
SUBA SOUTH	1,128,735.00	979,722.00	**87%**
Sub Total (Kshs.)	**19,942,215.15**	**36,512,206.90**	**183%**

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

SUB-COUNTY	SEPTEMBER 2025 ACTUAL OSR COLLECTIONS	SEPTEMBER 2026 ACTUAL OSR COLLECTIONS	PERFORMANCE VARIANCE
HEADQUARTERS	1,209,491.00	16,754,495.00	**1385%**
SUBA NORTH	1,718,824.00	1,895,330.00	**110%**
RACHUONYO SOUTH	2,705,925.00	2,729,987.00	**101%**
RACHUONYO EAST	1,912,290.00	1,895,405.00	**99%**
NDHIWA	4,053,191.95	3,955,239.90	**98%**
RANGWE	959,530.00	880,710.00	**92%**
RACHUONYO NORTH	4,426,194.00	3,899,644.00	**88%**
HOMA BAY TOWN	4,371,010.45	3,521,674.00	**81%**
SUBA SOUTH	1,285,748.00	979,722.00	**76%**
Sub Total (Kshs.)	**22,642,204.40**	**36,512,206.90**	**161%**

2.0: HEALTH FACILITIES REVENUE PERFORMANCE REPORT

Table 2.1: Health facilities Revenue Collections – September 2026.

HOMA-BAY COUNTY GOVERNMENT
P. O. Box 872 - 40300, HOMA-BAY
Revenue Office

RECEIVED

HOMA BAY COUNTY DEPARTMENT OF PUBLIC HEALTH AND MEDICAL SERVICES REVENUE REPORT FOR SEPTEMBER 2026				
NO	FACILITY NAME	FIF	SHA CLAIMS	TOTAL REVENUE
1	HOMA BAY COUNTY TEACHING &REFERRAL HOSPITAL	1,485,909.00	10,184,720.00	11,670,629.00
2	MAKONGENI LEVEL 4 HOSPITAL	15,425.00	50,250.00	65,675.00
3	MARINDI SUB COUNTY HOSPITAL	36,101.00	78,000.00	114,101.00
4	RACHUONYO NORTH SUB COUNTY HOSPITAL	20,220.00	381,320.00	401,540.00
5	KANDIEGE LEVEL 4 HOSPITAL	12,764.00	573,653.00	586,417.00
6	MIRIU LEVEL 4 HOSPITAL	172,864.00	564,200.00	737,064.00
7	KABONDO SUB COUNTY HOSPITAL	40,050.00	300,400.00	340,450.00
8	OTHORO LEVEL 4 HOSPITAL	15,460.00	229,750.00	245,210.00
9	OBER LEVEL 4 HOSPITAL	37,230.00	39,760.00	76,990.00
10	RACHUONYO COUNTY HOSPITAL	593,469.00	817,840.00	1,411,309.00
11	NYANG'IELA LEVEL 4 HOSPITAL	18,490.00	234,000.00	252,490.00
12	RANGWE SUB COUNTY HOSPITAL	33,895.00	57,000.00	90,895.00
13	NDIRU LEVEL 4 HOSPITAL	8,750.00	-	8,750.00
14	NDHIWA SUB COUNTY HOSPITAL	147,440.00	180,300.00	327,740.00
15	PALA SUB COUNTY HOSPITAL	12,525.00	-	12,525.00
16	MALELA LEVEL 4 HOSPITAL	20,530.00	461,412.00	481,942.00
17	SUBA SOUTH SUB COUNTY HOSPITAL	642,666.00	1,074,750.00	1,717,416.00
18	NYANDIWA LEVEL 4 HOSPITAL	38,240.00	567,400.00	605,640.00
19	MAGUNGA LEVEL 4 HOSPITAL	36,154.00	-	36,154.00
20	KISEGI LEVEL 4 HOSPITAL	3,680.00	456,250.00	459,930.00
21	MBITA SUB COUNTY HOSPITAL	362,757.00	166,090.00	528,847.00
22	OGONGO LEVEL 4 HOSPITAL	23,920.00	236,053.00	259,973.00
23	TOM MBOYA MEMORIAL LEVEL 4 HOSPITAL	45,190.00	284,995.00	330,185.00
24	SENA LEVEL 4 HOSPITAL	120.00	300,000.00	300,120.00
25	LEVEL 3 FACILITIES	-	15,941,496.00	15,941,496.00
26	PUBLIC HEALTH	87,000.00	-	87,000.00
	TOTAL	**3,910,849.00**	**33,179,639.00**	**37,090,488.00**

PREPARED BY

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ACCOUNTANT
HOMA BAY COUNTY

APPROVED BY

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CHIEF OFFICER MEDICAL SERVICES
HOMA BAY COUNTY

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

3.0: DEPARTMENTAL REVENUE PERFORMANCE REPORT.

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

REVENUE STREAMS	ACTUAL REVENUE SEPTEMBER 2025	ACTUAL REVENUE SEPTEMBER 2026	VARIANCE
A. Department of Land, Physical Planning, Housing & Urban Development:			
1. Land Rates	464,304	75,177	(389,127)
2. Land Transfers/Extension/Change of Use	21,000	114,000	93,000
3. Lease Charges/Consent	-	20,000	20,000
4. Land/Ground rents	128,100	70,700	(57,400)
5. Approval plans/Transfers/Certificates	614,200	1,404,470	790,270
6. Housing Fees (Rents)	53,900	53,900	-
7. Stall/Kiosk Rents	774,280	670,770	(103,510)
8. Site Value Rates	10,000	-	(10,000)
9. Search and clearance certificates	-	-	-
10. Survey/Sub Division Fees	-	-	-
SUB-TOTAL	**2,065,784**	**2,409,017**	**343,233**
B. Department of Trade, Industry, Tourism, Co-operative Development & Marketing:			
1. Single Business Permit	1,522,475	1,069,400	(453,075)
2. Market Dues	3,508,042	2,436,380	(1,071,662)
3. Weight and Measures Fees	128,380	-	(128,380)
4. Advertising /Bill Board	134,000	1,325,500	1,191,500
5. Liquor License fees	348,500	111,100	(237,400)
SUB-TOTAL	**5,641,397**	**4,942,380**	**(699,017)**
C. Department of Agriculture & Livestock:			

1. Slaughter House Fees	89,650	42,550	(47,100)
2. Stock Auction Fees(Cattle/Goat/sheep)	222,830	96,350	(126,480)
3. Stock Movement Fees	1,250	700	(550)
4. Other Cess Income	2,855,122	3,038,403	183,281
5. Tractor Hire Services	10,000	-	(10,000)
6. Veterinary Charges	92,680	32,630	(60,050)
SUB-TOTAL	**3,271,532**	**3,210,633**	**(60,899)**
D. Department of Roads, Public Works, Transport & Infrastructure:			
1. Bus Park Fees	3,799,420	1,839,030	(1,960,390)
2. Taxi /Motorbike Fees	567,325	1,148,780	581,455
3. Hire of Machineries & Equipment	147,500	15,448,698	15,301,198
SUB-TOTAL	**4,514,245**	**18,436,508**	**13,922,263**
E. Department of Blue Economy, Fisheries, Mining & Digital Economy:			
1. Landing Fees	-	-	-
2. Bricks/Sand/Murram/Stones	5,402,430	4,680,870	(721,560)
3. Fish Cess	391,886	776,448	384,562
SUB-TOTAL	**5,794,316**	**5,457,318**	**(336,998)**
F. Department of Water, Irrigation, Sanitation, Environment, Energy, Forestry & Climate change:			
1. Water Charges	38,189	56,092	17,903
2. Noise Pollution Fees	33,000	8,800	(24,200)
3. Conservancy Fees/Wildlife Grants	-	-	-
SUB-TOTAL	**71,189**	**64,892**	**(6,297)**
G. Department of Governance & Administration:	-	-	
1. Fines & Penalties	154,450	665,025	510,575
2. Fire Inspection Fees	6,000	220,000	214,000
SUB-TOTAL	**160,450**	**885,025**	**724,575**
H. Department of Finance & Economic Planning:			
1. Miscellianeous Incomes	1,027,191	974,335	(52,856)

SUB-TOTAL	**1,027,191**	**974,335**	**(52,856)**
I. Department of Sports and Culture			
1. Hire of Stadium/Park/Open Spaces	43,000	43,000	-
SUB-TOTAL	**43,000**	**43,000**	**-**
OSR TOTALS	**22,589,104**	**36,423,108**	**13,834,003**
J. Department of Health & Medical Services(A-I-A)			
1. Facility billed NHIF & F.I.F.	77,049,454	37,003,488	(40,045,966)
2. Public health	53,100	89,100	36,000
SUB-TOTAL	**77,102,554**	**37,092,588**	**(40,009,966)**
TOTAL REVENUE (KSH)	**99,691,659**	**73,515,696**	**(26,175,963)**

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

REVENUE STREAMS	ACTUAL REVENUE AUGUST 2026	ACTUAL REVENUE SEPTEMBER 2026	VARIANCE
A. Department of Land, Physical Planning, Housing & Urban Development:			
1. Land Rates	9,880	75,177	65,297
2. Land Transfers/Extension/Change of Use	126,300	114,000	(12,300)
3. Lease Charges/Consent	-	20,000	20,000
4. Land/Ground rents	70,700	70,700	-
5. Approval plans/Transfers/Certificates	462,600	1,404,470	941,870
6. Housing Fees (Rents)	53,900	53,900	-
7. Stall/Kiosk Rents	670,120	670,770	650
8. Site Value Rates	-	-	-
9. Search and clearance certificates	-	-	-
10. Survey/Sub Division Fees	-	-	-
SUB-TOTAL	**1,393,500**	**2,409,017**	**1,015,517**

B. Department of Trade, Industry, Tourism, Co-operative Development & Marketing:			
1. Single Business Permit	1,592,350	1,069,400	(522,950)
2. Market Dues	3,447,338	2,436,380	(1,010,958)
3. Weight and Measures Fees	-	-	-
4. Advertising /Bill Board	167,300	1,325,500	1,158,200
5. Liquor License fees	259,000	111,100	(147,900)
SUB-TOTAL	**5,465,988**	**4,942,380**	**(523,608)**
C. Department of Agriculture & Livestock:			
1. Slaughter House Fees	48,200	42,550	(5,650)
2. Stock Auction Fees(Cattle/Goat/sheep)	135,550	96,350	(39,200)
3. Stock Movement Fees	2,200	700	(1,500)
4. Other Cess Income	2,133,126	3,038,403	905,277
5. Tractor Hire Services	-	-	-
6. Veterinary Charges	41,390	32,630	(8,760)
SUB-TOTAL	**2,360,466**	**3,210,633**	**850,167**
D. Department of Roads, Public Works, Transport & Infrastructure:			
1. Bus Park Fees	2,379,010	1,839,030	(539,980)
2. Taxi /Motorbike Fees	1,567,960	1,148,780	(419,180)
3. Hire of Machineries & Equipment	-	15,448,698	15,448,698
SUB-TOTAL	**3,946,970**	**18,436,508**	**14,489,538**
E. Department of Blue Economy, Fisheries, Mining & Digital Economy:			
1. Landing Fees	-	-	-
2. Bricks/Sand/Murram/Stones	5,436,020	4,680,870	(755,150)
3. Fish Cess	710,148	776,448	66,300
SUB-TOTAL	**6,146,168**	**5,457,318**	**(688,850)**
F. Department of Water, Irrigation, Sanitation, Environment, Energy, Forestry & Climate change:			
1. Water Charges	80,089	56,092	(23,997)

2. Noise Pollution Fees	30,800	8,800	(22,000)
3. Conservancy Fees/Wildlife Grants	-	-	-
SUB-TOTAL	**110,889**	**64,892**	**(45,997)**
G. Department of Governance & Administration:			
1. Fines & Penalties	46,800	665,025	618,225
2. Fire Inspection Fees	5,000	220,000	215,000
SUB-TOTAL	**51,800**	**885,025**	**833,225**
H. Department of Finance & Economic Planning:			
1. Miscellianeous Incomes	288,333	974,335	686,002
SUB-TOTAL	**288,333**	**974,335**	**686,002**
.			
1. Hire of Stadium/Park/Open Spaces	28,000	43,000	15,000
SUB-TOTAL	**28,000**	**43,000**	**15,000**
OSR TOTALS	**19,792,114**	**36,423,108**	**16,630,994**
J. Department of Health & Medical Services(A-I-A)			
1. Facility billed NHIF & F.I.F.	19,990,152	37,003,488	(17,013,336)
2. Public health	150,101	89,100	(61,001)
SUB-TOTAL	**20,140,253**	**37,092,588**	**16,952,235**
TOTAL REVENUE (KSH)	**39,932,368**	**73,515,696**	**33,583,328**

Table 3.3: Departmental revenue Performance against Approved Estimates

REVENUE STREAMS	APPROVED ESTIMATES FY 2026/27	ACTUAL REVENUE FY 2025/26 (JULY - SEPTEMBER 2026)	VARIANCE	ACHIEVED %
A. Department of Land, Physical Planning, Housing & Urban Development:				
1. Land Rates/Plot Rents	36,560,500	146,059	(36,414,441)	**0%**
2. Land Transfers/Sales/Change of Use	1,780,400	240,300	(1,540,100)	**13%**
3. Lease Charges/Consent/Transfers	2,690,500	20,000	(2,670,500)	**1%**

4.	Land/Ground rents	2,595,500	212,100	(2,383,400)	**8%**
5.	Approval plans/Transfers/Certificates	16,568,000	2,731,670	(13,836,330)	**16%**
6.	Housing Fees (Rents)	1,324,970	161,700	(1,163,270)	**12%**
7.	Stall/Kiosk Rents	12,090,700	2,011,010	(10,079,690)	**17%**
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**	**5,522,839**	**(68,851,010)**	**7%**
B. Department of Trade, Industry, Tourism, Co-operative Development & Marketing:					
1.	Single Business Permit	117,560,340	6,275,215	(111,285,125)	**5%**
2.	Market Dues	54,670,340	9,340,245	(45,330,095)	**17%**
3.	Weight and Measures Fees	709,600	-	(709,600)	**0%**
4.	Advertising /Bill Board	32,450,290	1,719,300	(30,730,990)	**5%**
5.	Liquor License fees	20,678,230	1,134,600	(19,543,630)	**5%**
SUB-TOTAL		**226,068,800**	**18,469,360**	**(207,599,440)**	**8%**
C. Department of Agriculture & Livestock:					
1.	Slaughter House Fees	2,531,300	166,250	(2,365,050)	**7%**
2.	Stock Auction Fees(Cattle/Goat/sheep)	7,289,400	311,280	(6,978,120)	**4%**
3.	Stock Movement Fees	1,100,560	8,950	(1,091,610)	**1%**
4.	Other Cess Income	27,400,560	5,305,045	(22,095,515)	**19%**
5.	Tractor Hire Services	2,560,780	-	(2,560,780)	**0%**
6.	Veterinary Charges	1,670,110	122,880	(1,547,230)	**7%**
SUB-TOTAL		**42,552,710**	**5,914,405**	**(36,638,305)**	**14%**
D. Department of Roads, Public Works, Transport & Infrastructure:					
1.	Bus Park Fees	60,679,625	6,716,630	(53,962,995)	**11%**
2.	Taxi /Motorbike Fees	46,789,369	4,287,370	(42,501,999)	**9%**
3.	Hire of Machineries & Equip & Wayleave charges	3,280,450	15,448,698	12,168,248	**471%**
SUB-TOTAL		**110,749,444**	**26,452,698**	**(84,296,746)**	**24%**
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	15,036,140	(54,364,160)	**22%**
3.	Fish Cess	18,580,790	2,064,302	(16,516,488)	**11%**
SUB-TOTAL		**89,161,990**	**17,100,442**	**(72,061,548)**	**19%**
F. Department of Water, Irrigation, Sanitation, Environment, Energy, Forestry & Climate change:					
1.	Water Charges	701,495	247,079	(454,416)	**35%**
2.	Noise Pollution Fees	1,550,690	63,800	(1,486,890)	**4%**
3.	Conservancy Fees/Wildlife Grants	-	-	-	
SUB-TOTAL		**2,252,185**	**310,879**	**(1,941,306)**	**14%**
G. Department of Governance & Administration:					
1.	Fines & Penalties	3,860,780	796,025	(3,064,755)	**21%**
2.	Fire Inspection Fees	5,200,000	259,000	(4,941,000)	**5%**
SUB-TOTAL		**9,060,780**	**1,055,025**	**(8,005,755)**	**12%**
H. Department of Youths, Sports, Gender & Talent Dev.:					
1.	Hire of Stadium, park & open spaces	3,560,600	166,000	(3,394,600)	**5%**
SUB-TOTAL		**3,560,600**	**166,000**	**(3,394,600)**	**5%**
I. Department of Finance & Economic Planning:					
1.	Miscellaneous Incomes	8,400,400	2,896,916	(5,503,484)	**34%**
SUB-TOTAL		**8,400,400**	**2,896,916**	**(5,503,484)**	**34%**
	OSR TOTALS	**566,180,758**	**77,888,563**	**(488,292,195)**	**14%**
J. Department of Public Health & Medical Services (A-I-A):					
1.	FIF & Billed NHIF	1,090,906,565	130,292,528	(960,614,037)	**12%**
2.	Public health	14,000,000	599,602	(13,400,398)	**4%**
SUB-TOTAL		**1,104,906,565**	**130,892,130**	(974,014,435)	**12%**
	GRAND TOTAL (KSH)	**1,671,087,323**	**208,780,693**	**(1,462,306,630)**	**12%**

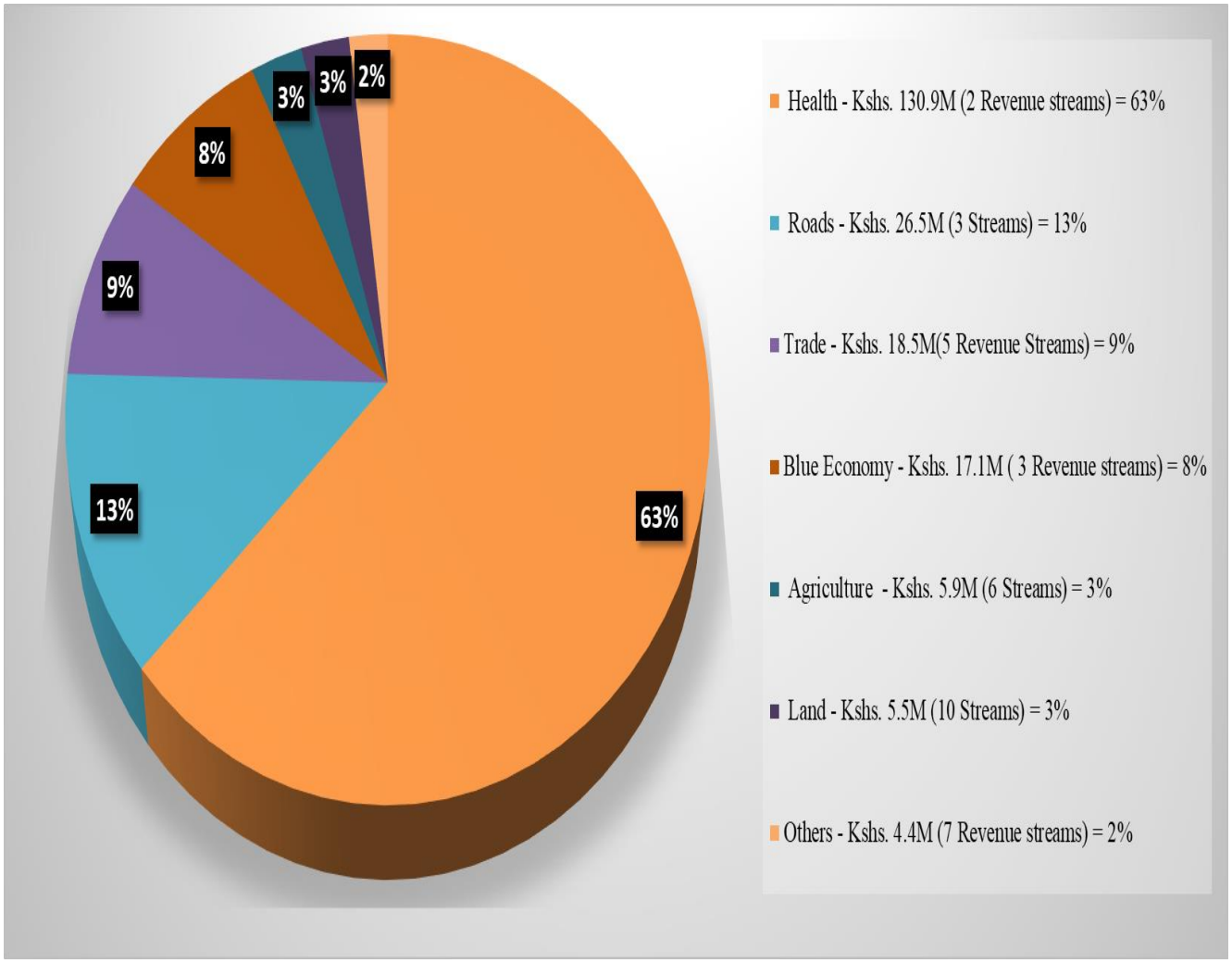
Table 3.4: FY 2026/27 Departmental Revenue performance against Actual Revenue Collections FY 2025/26 During same period

REVENUE STREAMS	ACTUAL REVENUE FY 2025/26 (JULY - SEPTEMBER 2025)	ACTUAL REVENUE FY 2025/26 (JULY - SEPTEMBER 2026)	VARIANCE	ACHIEVED %

A. Department of Land, Physical Planning, Housing & Urban Development:					
1.	Land Rates/Plot Rents	2,048,202	146,059	(1,902,143)	**7%**
2.	Land Transfers/Sales/Change of Use	101,000	240,300	139,300	**238%**
3.	Lease Charges/Consent/Transfers	5,000	20,000	15,000	**400%**
4.	Land/Ground rents	238,920	212,100	(26,820)	**89%**
5.	Approval plans/Transfers/Certificates	1,854,600	2,731,670	877,070	**147%**
6.	Housing Fees (Rents)	161,700	161,700	-	**100%**
7.	Stall/Kiosk Rents	2,296,630	2,011,010	(285,620)	**88%**
8.	Site Value Rates	10,000	-	(10,000)	
9.	Search and clearance certificates	18,000	-	(18,000)	**0%**
10.	Survey/Sub Division Fees	12,000	-	(12,000)	**0%**
SUB-TOTAL		**6,746,052**	**5,522,839**	**(1,223,213)**	**82%**
B. Department of Trade, Industry, Tourism, Co-operative Development & Marketing:					
1.	Single Business Permit	6,587,145	6,275,215	(311,930)	**95%**
2.	Market Dues	10,127,500	9,340,245	(787,255)	**92%**
3.	Weight and Measures Fees	140,400	-	(140,400)	**0%**
4.	Advertising /Bill Board	284,000	1,719,300	1,435,300	**605%**
5.	Liquor License fees	2,362,500	1,134,600	(1,227,900)	**48%**
SUB-TOTAL		**19,501,545**	**18,469,360**	**(1,032,185)**	**95%**
C. Department of Agriculture & Livestock:					
1.	Slaughter House Fees	356,150	166,250	(189,900)	**47%**
2.	Stock Auction Fees(Cattle/Goat/sheep)	1,101,240	311,280	(789,960)	**28%**
3.	Stock Movement Fees	11,450	8,950	(2,500)	**78%**
4.	Other Cess Income	6,518,701	5,305,045	(1,213,656)	**81%**
5.	Tractor Hire Services	132,650	-	(132,650)	**0%**
6.	Veterinary Charges	258,080	122,880	(135,200)	**48%**
SUB-TOTAL		**8,378,271**	**5,914,405**	**(2,463,866)**	**71%**
D. Department of Roads, Public Works, Transport & Infrastructure:					
1.	Bus Park Fees	11,449,643	6,716,630	(4,733,013)	**59%**

2.	Taxi /Motorbike Fees	1,740,855	4,287,370	2,546,515	**246%**
3.	Hire of Machineries & Equip & Wayleave charges	147,500	15,448,698	15,301,198	**10474%**
SUB-TOTAL		**13,337,998**	**26,452,698**	**13,114,700**	**198%**
E. Department of Blue Economy, Fisheries, Mining & Digital Economy:					
1.	Landing Fees	-	-	-	**#DIV/0!**
2.	Bricks/Sand/Murram/Stones	16,868,970	15,036,140	(1,832,830)	**89%**
3.	Fish Cess	1,463,136	2,064,302	601,166	**141%**
SUB-TOTAL		**18,332,106**	**17,100,442**	**(1,231,664)**	**93%**
F. Department of Water, Irrigation, Sanitation, Environment, Energy, Forestry & Climate change:					
1.	Water Charges	137,594	247,079	109,485	**180%**
2.	Noise Pollution Fees	74,800	63,800	(11,000)	**85%**
3.	Conservancy Fees/Wildlife Grants	-	-	-	**#DIV/0!**
SUB-TOTAL		**212,394**	**310,879**	**98,485**	**146%**
G. Department of Governance & Administration:					
1.	Fines & Penalties	565,300	796,025	230,725	**141%**
2.	Fire Inspection Fees	77,000	259,000	182,000	**336%**
SUB-TOTAL		**642,300**	**1,055,025**	**412,725**	**164%**
H. Department of Youths, Sports, Gender & Talent Dev.:					
1.	Hire of Stadium, park & open spaces	210,000	166,000	(44,000)	**79%**
SUB-TOTAL		**210,000**	**166,000**	**(44,000)**	**79%**
I. Department of Finance & Economic Planning:					
1.	Miscellaneous Incomes	5,805,916	2,896,916	(2,909,001)	**50%**
SUB-TOTAL		**5,805,916**	**2,896,916**	**(2,909,001)**	**50%**
	OSR TOTALS	**73,166,583**	**77,888,563**	**4,721,981**	**106%**
J. Department of Public Health & Medical Services (A-I-A):					
1.	FIF & Billed NHIF	307,986,473	130,292,528	(177,693,946)	**42%**
2.	Public health	412,600	599,602	187,002	**145%**
SUB-TOTAL		**308,399,073**	**130,892,130**	(177,506,944)	**42%**
	GRAND TOTAL (KSH)	**381,565,656**	**208,780,693**	**(172,784,964)**	**55%**

Chart 3.3: Performance of revenue generated by departments as at 30th September, 2026



4.0: REVENUE COLLECTIONS & MANAGEMENT SYSTEM PERFORMANCE REPORT

Table 4.1 Revenue Collections and Management System uptake – September 2026

SUB-COUNTY	SEPTEMBER 2026 SYSTEMS COLLECTIONS	SEPTRMBER 2026 ACTUAL OSR COLLECTIONS	PERFORMANCE VARIANCE
RACHUONYO EAST	1,894,805.00	1,895,405.00	**100%**
RACHUONYO SOUTH	2,728,925.00	2,729,987.00	**100%**
RACHUONYO NORTH	3,886,324.00	3,899,644.00	**100%**
RANGWE	870,170.00	880,710.00	**99%**
SUBA SOUTH	967,780.00	979,722.00	**99%**
HOMA BAY TOWN	3,450,384.00	3,521,674.00	**98%**
SUBA NORTH	1,815,320.00	1,895,330.00	**96%**
NDHIWA	1,011,055.00	3,955,239.90	**26%**
HEADQUARTERS	471,360.00	16,754,495.00	**3%**
Sub Total (Kshs.)	**17,096,123.00**	**36,512,206.90**	**47%**

5.0: MUNICIPALITIES REVENUE COLLECTIONS PERFORMANCE REPORT

Table 5.1: Municipalities Revenue Collections Performance- September 2026

MUNICIPALITY	MUNICIPALITIES COLLECTIONS SEPTEMBER 2026 (KSHS.)
KENDU BAY MUNICIPALITY	3,165,432.00
HOMA BAY MUNICIPALITY	2,945,328.00
NDHIWA MUNICIPALITY	2,765,498.00
OYUGIS MUNICIPALITY	2,187,645.00
MBITA MUNICIPALITY	1,658,924.00
TOTAL	**12,722,827.00**

Graph 5.1: Municipalities Revenue Collections Performance – September 2026

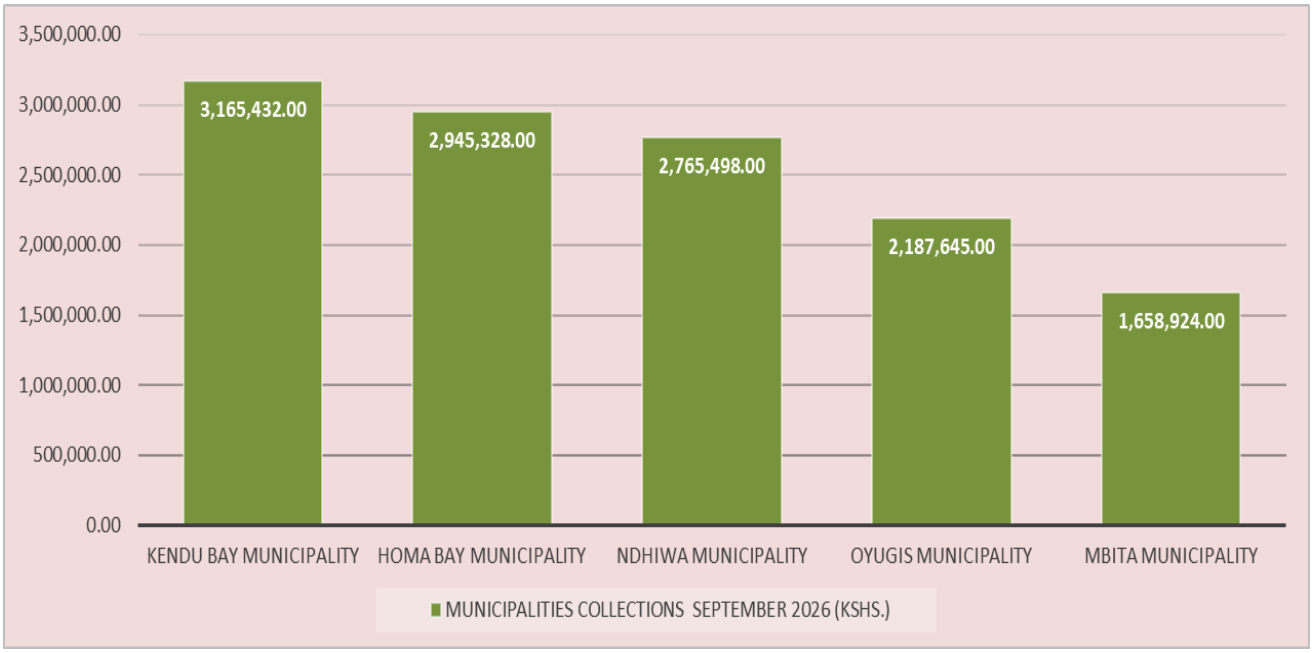


Table 5.2: Performance of Municipalities Revenue Collections against the previous month of August 2026

MUNICIPALITY	MUNICIPALITIES COLLECTIONS AUGUST 2026 (KSHS.)	MUNICIPALITIES COLLECTIONS SEPTEMBER 2026 (KSHS.)	VARIANCE %
OYUGIS MUNICIPALITY	1,987,234.00	2,187,645.00	**110%**
NDHIWA MUNICIPALITY	2,564,387.00	2,765,498.00	**108%**
KENDU BAY MUNICIPALITY	2,983,246.00	3,165,432.00	**106%**
MBITA MUNICIPALITY	1,834,689.00	1,658,924.00	**90%**
HOMA BAY MUNICIPALITY	3,287,632.00	2,945,328.00	**90%**
TOTAL	**12,657,188.00**	**12,722,827.00**	**101%**

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

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