

**COUNTY GOVERNMENT OF
HOMA BAY**

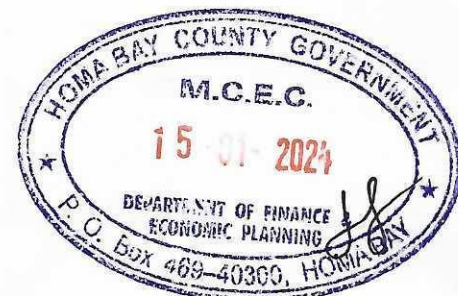
THE COUNTY TREASURY

**COUNTY BUDGET IMPLEMENTATION REVIEW REPORT
(CBIRR)**

QUARTER II

FY 2023/2024

JANUARY 2024



FOREWORD

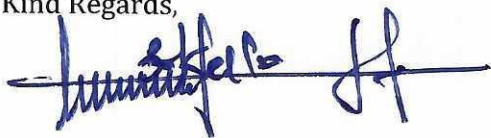
The Quarter II of the FY 2023/24 Homa County Governments Budget Implementation Review Report (HCBIRR) provides key information regarding the performance of our budget and the fiscal framework of all the nineteen spending entities of the County Government of Homa Bay. Particularly, this report provides a detailed analysis of the county revenue performance: The Own Source Revenue, Appropriation-in-Aid, County Revenue Fund, Exchequer releases, grants, expenditures, budget absorption rate – all these measured against the approved budget estimates for the period. Besides, the report outlines the major challenges experienced in the course of implementation period and recommendations for addressing the identified impediments.

The legal basis for the preparation of this report is informed by the Public Finance Management Act, 2012; in particular, Sections 166 and 168 of the PFM Act which requires the CECM for Finance to prepare quarterly reports of the financial year and submit the reports to the institutional offices (the County Assembly, Controller of Budget, National Treasury, Commission on Revenue Allocation) as guided by the law. Importantly, this report has complied with Section 166 (1-4) of the PFM Act, in content, timelines, and other statutory requirements. As guided by Sec. 166 (4c) of the PFM Act, the contents of this report have been made available on various platforms including the county website, where the public and interested groups can easily access it.

This Quarter II report provides essential information that shall be helpful to the County Executive and the Legislative arms of the County Government of Homa Bay, as well as the general public, as part of our commitment to running an accountable and transparent government in accordance with the tenets of the Constitution of Kenya and the County Governments Act. Besides creating public awareness on matters budget execution, it details information for improving management of public resources under the stewardship of County Government of Homa Bay.

Therefore, as the Accounting Officer for this government, I call upon the public, stakeholders, our development partners, and all interested groups to objectively and constructively interrogate this report on how the County Government of Homa Bay has utilized public funds received from various sources, purposely to optimize by maximizing value for money for every shilling.

Kind Regards,



SOLOMON OBIERO

CECM Finance and Economic Planning.

County Government of Homa Bay




ACKNOWLEDGEMENT

The preparation of the Homa Bay County Annual Budget Implementation Review Report for FY 2023/24 has been made possible by the collective and team efforts by our dedicated staff from the department of Finance and Economic Planning. I extend my deepest gratitude to everyone who contributed to this important process.

First and foremost, I would like to express my profound appreciation to H.E. Governor Gladys Nyasuna Wanga, EGH and the Deputy Governor, H.E. Joseph Oyugi Magwanga for their visionary and transformational leadership and unwavering support. Special thanks to Solomon Obiero, the CECM for Finance and Economic Planning for lead the processed from the front. His exceptional leadership, strategic insight, and dedication have been instrumental in the development of this document.

Also, I acknowledge the contributions of other CEC Members, Chief Officers, Municipal Managers, and the Members of the County Assembly. Your valuable inputs, collaboration, and commitment have been essential in finalizing this document, through our shared goals and aspirations.

Lastly, I am deeply grateful to the Director of Economic Planning and Budget, Head of Accounts, and their technical teams, for their exemplary work and commitment to deliver the report. Their dedication has been pivotal in developing this report, which gives a reflection of our fiscal framework as a government.



MR. ALPHONCE WERAH,

CHIEF OFFICER – FINANCE AND ECONOMIC PLANNING

COUNTY GOVERNMENT OF HOMA BAY



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1.1.1 Overview of FY 2023/24 Budget

The County's approved supplementary budget estimates for the FY 2023/24 is Kshs.11.70 billion, comprising of Kshs.3.98 billion (34.0 per cent) and Kshs.7.72 billion (66.0 per cent) allocation for development and recurrent programmes respectively. The approved budget estimates represented an increase of 16.1 per cent 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 expects to receive Kshs.8.13 billion (69.5 per cent) as the equitable share of revenue raised nationally, Kshs.916.27 million (7.8 per cent) as additional allocations/conditional grants, Kshs.131.60 million (1.1 per cent) as share of equalization funds, a cash balance of Kshs.142.87 million (1.2 per cent) from FY 2022/23, and generated Kshs.2.38 billion (20.3 per cent) as gross own source revenue. The own source revenue includes Kshs.1.88 billion as Appropriation in Aid (A.I.A)/Facility Improvement Fund (F.I.F), and Kshs.490.90 million as ordinary own-source revenue. A breakdown of the additional allocations/conditional grants is provided in Table 1.

1.1.2 Revenue Performance

In the first six months of FY 2023/24, the County received Kshs.3.37 billion as the equitable share of the revenue raised nationally, Kshs.43.34 million as additional allocations/conditional grants, a cash balance of Kshs.142.87 million from FY 2022/23 and raised Kshs.566.45 million as ordinary own-source revenue (OSR). The raised OSR includes Kshs.441.60 million as Appropriation in Aid (A.I.A)/Facility Improvement Fund (F.I.F) and Kshs.124.85 million as ordinary own source revenue. The total funds available for budget implementation during the period amounted to Kshs.4.16 billion, as shown in Table 1.

Table 1: 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	3,373,280,708	41.5
Sub Total		8,128,387,250	3,373,280,708	41.5
B	Conditional Grants			
1	National Agriculture and Rural Inclusive Growth Project (NARIG)	-	-	-
2	National Value Chain Development Project	250,000,000	-	-
3	Provision of Fertilizer Subsidies	165,917,803	-	-
4	Aquaculture Business Development Programme	12,509,422	-	-
5	Livestock Value Chain Support Project	14,321,680	-	-
6	Agricultural Sector Development Support Programme (ASDSP)	4,159,580	-	-

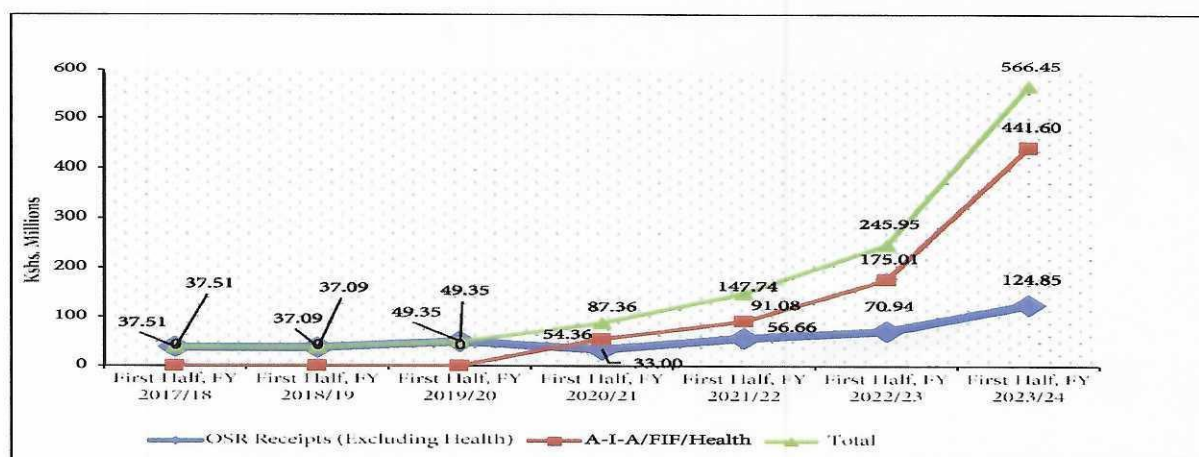


7	Leasing of medical equipment	124,720,000	-	-
8	DANIDA	12,300,750	-	-
9	Transforming Health Systems for Universal Care Project	-	-	-
10	Nutrition International	30,000,000	-	-
11	Financing Locally-Led Climate Actions Programme	200,000,000	-	-
12	Kenya Informal Settlements Improvement Programme	100,000,000	30,000,000	30.0
13	Kenya Urban Support Programme-UIG	1,194,559	1,194,559	100.0
14	Kenya Urban Support Programme-UDG	1,145,356	1,145,356	100.0
Sub-Total		916,272,554	43,339,915	4.7
C	Own Source of Revenue			
1	Own Source Revenue	490,895,690.00	124,851,629	25.4
2	Appropriation in Aid (A-I-A)/Facility Improvement Fund (F.I.F)	1,888,053,228	441,601,689	23.4
Sub-Total		2,378,948,918	566,453,318	23.8
D	Other Sources of Revenue			
1	Unspent balance from FY 2022/23	142,874,788	142,874,788	100.0
2	Share of Equalization funds	131,603,304	-	-
Sub-Total		274,478,092	142,874,788	52.1
Grand Total		11,698,086,814	4,125,948,729	35.3

Source: Homa Bay County Treasury 2024

Figure 1 shows the trend in own-source revenue collection from the first half of FY 2017/18 to the first half of FY 2023/24.

Figure 1: Trend in Own-Source Revenue Collection from the First Half of FY 2017/18 to the First Half of FY 2023/24

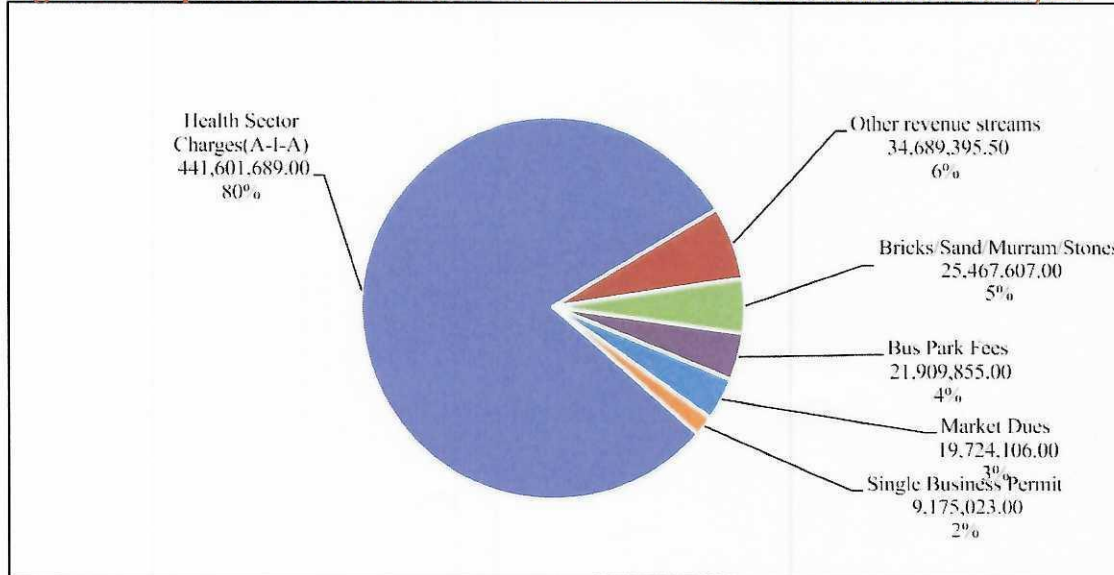


Source: Homa Bay County Treasury 2024



In the first half of FY 2023/24, the County generated a total of Kshs.566.45 million from its own sources of revenue inclusive of Health Sector Appropriation in Aid (A.I.A)/Facility Improvement Fund (F.I.F). This amount represented an increase of 130.3 per cent compared to Kshs.245.95 million realized in a similar period in FY 2022/23 and 23.8 per cent of the annual target and 16.8 per cent of the equitable revenue share disbursed during the period. The revenue streams which contributed the highest OSR receipts are shown in Figure 2.

Figure 2: Top Streams of Own Source Revenue in the First Half of FY 2023/24



Source: Homa Bay County Treasury 2024

The Health Sector Appropriation in Aid (A.I.A)/Facility Improvement Fund (F.I.F) amounted to Kshs.441.60 million representing 78.0 cent of the overall OSR in FY 2023/24. The entire amount realized was not swept to the CRF account. The County Assembly enacted the Homa Bay County Facility Improvement Fund Act, 2023 which allowed the County health facilities to collect and retain revenue paid as user fees to defray operational, management and capital costs.

1.1.3 Exchequer Issues

The Controller of Budget authorized withdrawals of Kshs.2.95 billion from the CRF account during the reporting period which comprised Kshs.290.08 million (9.8 per cent) for development programmes and Kshs.2.66 billion (90.2 per cent) for recurrent programmes. Analysis of the recurrent exchequer released in the first half of FY 2023/24 indicates that Kshs.1.79 billion was released towards Employee Compensation and Kshs.871.19 million was released for Operations and Maintenance expenditure.

The available cash balance in the County Revenue Fund Account at the end of the first half of FY 2023/24 was Kshs.692.69 million.

1.1.4 Borrowing by the County

The County has an agreement with Kenya Commercial Bank Limited for advance payroll processing for County Executive staff, whereby the bank pays salaries for the staff every month. The outstanding payroll management overdraft facility as of 31st December 2023 amounted to Kshs.425.43 million.

1.1.5 County Expenditure Review

The County spent Kshs.2.95 billion on development and recurrent programmes in the reporting period. The expenditure represented 100.0 per cent of the total funds released by the CoB and



comprised Kshs.289.51 million and Kshs.2.66 billion on development and recurrent programmes, respectively. Expenditure on recurrent activities represented 34.4 per cent of the annual recurrent expenditure budget estimates.

1.1.6 Settlement of Pending Bills

At the beginning of FY 2023/24, the County Executive reported a stock of pending bills amounting to Kshs.961.70 million, comprising Kshs.58.71 million for recurrent expenditure and Kshs.903.00 million for development activities. In the first half of FY 2023/24, pending bills amounting to Kshs. 99.81 million were settled, consisting of Kshs.14.67 million for recurrent expenditure and Kshs.85.11 million for development programmes. Therefore, as of 31st December 2023, the outstanding amount was Kshs.861.90 million.

The outstanding pending bills for the County Assembly were Kshs.59.16 million as of 31st December 2023.

1.1.7 Expenditure by Economic Classification

Analysis of expenditure by economic classification indicates that the County Executive spent Kshs.1.63 billion on employee compensation, Kshs.674.74 million on operations and maintenance and Kshs.289.51 million on development activities. Similarly, the County Assembly spent Kshs.153.86 million on employee compensation, and Kshs.196.14 million on operations and maintenance. The County Assembly did not incur any expenditure on development activities as shown in Table 2.

Table 2: 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	6,665,829,395	1,053,468,687	2,308,113,040	350,000,000	34.6	33.2
Compensation to Employees	4,850,029,437	465,579,343	1,633,373,619	153,861,288	33.7	33.0
Operations and Maintenance	1,815,799,958	587,889,344	674,739,421	196,138,712	33.4	36.2
Development Expenditure	3,827,241,514	151,549,218	289,512,065	-	7.6	-
Total	10,493,070,909	1,205,017,905	2,597,625,105	350,000,000	24.8	29.0

Source: Homa Bay County Treasury 2024

1.1.8 Expenditure on Employees' Compensation

In the first six months of FY 2023/24, expenditure on employee compensation was Kshs.1.79 billion, or 43.3 per cent of the available revenue which amounted to Kshs.4.12 billion. This expenditure represented an increase of 4.7 per cent from Kshs.1.71 billion reported in a similar period in FY 2022/23. The increase in PE expenditure in the reporting period as compared to a similar period in FY 2022/23 is attributable to the employment of additional County revenue enforcement officers as well as other staff cadres. The wage bill included Kshs.748.64 million paid to health sector employees, translating to 41.9 per cent of the total wage bill.



Further analysis indicates that PE costs amounting to Kshs.1.30 billion were processed through the Integrated Personnel and Payroll Database (IPPD) system, while Kshs.490.53 million was processed through manual pay- rolls. The manual payrolls accounted for 27.5 per cent of the total PE cost.

The County Assembly spent Kshs.14.25 million on committee sitting allowances for the 54 MCAs and the Speaker against the annual budget allocation of Kshs.56.66 million. The average monthly sitting allowance was Kshs.43,977 per MCA. The County Assembly has established 22 Committees.

1.1.9 County Emergency Fund and County-Established Funds

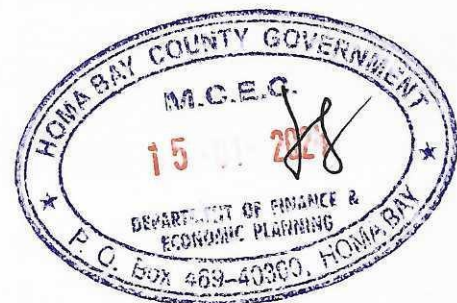
Section 110 of the PFM Act 2012, establishes the Emergency Fund, while Section 116 of the PFM Act 2012 allows County governments to establish other public funds with approval from the County Executive Committee and the County Assembly.

The County allocated Kshs.631.65 million to county established funds in FY 2023/24, constituting 4.9 per cent of the County's overall budget. Table 3 summarises each established Fund's budget allocation and performance during the reporting period.

Table 3: Performance of County Established Funds in the First Half of 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 for FY 2023/24 (Kshs.)	Submission of Financial Statements as of 31st December 2023 (Yes/No.)
County Executive Established Funds					
	Homa Bay County Bursary Fund	430,000,000	160,000,000	167,560,400	YES
	Homa Bay Emergency Fund	20,000,000	-	-	NO
	Homa Bay County Car Loan and Mortgage Scheme Fund	80,000,000	14,000,000	-	NO
	Homa Bay County Alcoholic Drinks Control Fund	-	-	-	-
County Assembly Established Funds					
	MCA's Car and loan and Mortgage	101,651,682	-	-	NO
Total		631,651,682	174,000,000	11,876,550	-

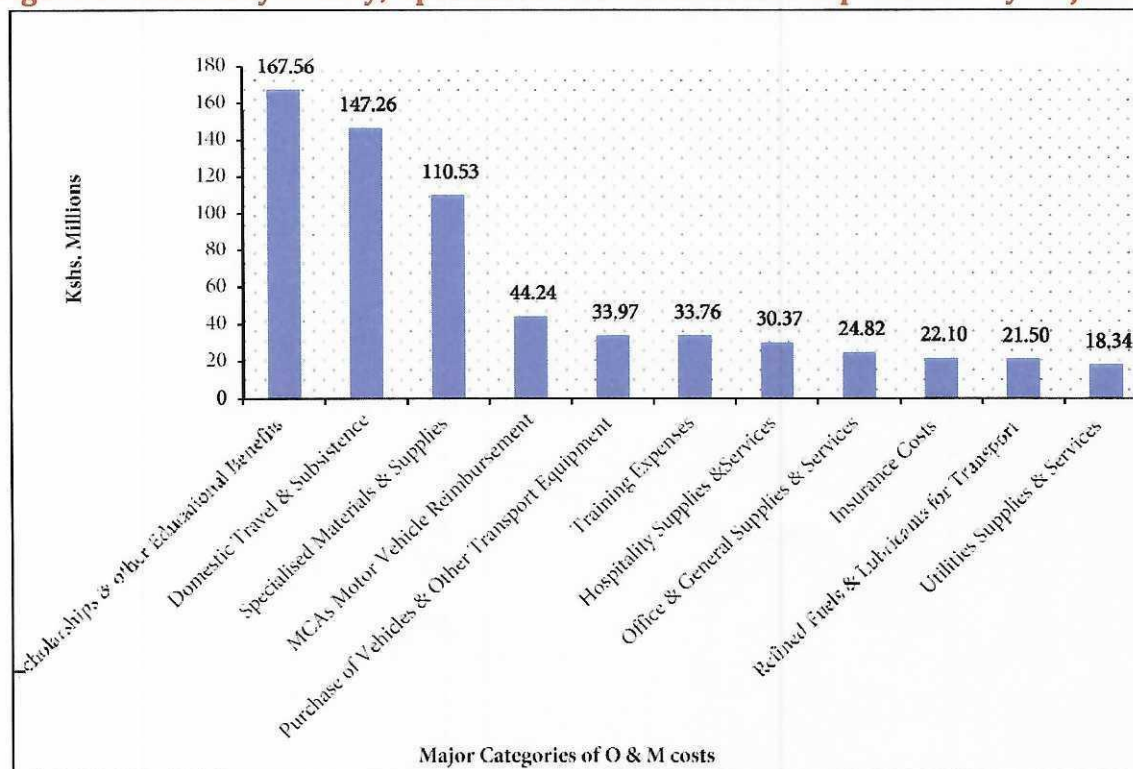
Source: Homa Bay County Treasury 2024



1.1.10 Expenditure on Operations and Maintenance

Figure 3 summarises the Operations and Maintenance expenditure by major categories.

Figure 3: Homa Bay County, Operations and Maintenance Expenditure by Major Categories



Source. Homa Bay County Treasury 2024

During the period, expenditure on domestic travel amounted to Kshs.147.26 million and comprised Kshs.62.15 million spent by the County Assembly and Kshs.85.11 million by the County Executive. The County Executive incurred Kshs.2.55 million on foreign travel subsistence and other transportation costs. The County Assembly did not report any expenditure on foreign travel during the reporting period. The highest expenditure on foreign travel was incurred as summarised in Table 4 below; -

Table 4: Summary of Highest Expenditure on Foreign Travel as of 31st December 2023

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 (COP 28) under the United Nations Framework Convention on Climate Change (UNFCCC)	Dubai, United Arab Emirates	1,050,000
County Executive	2	19-09.2023-28.09.2023	Travel to attend the Strong Cities Global Summit	New York City, USA	1,498,009



Total					2,548,009
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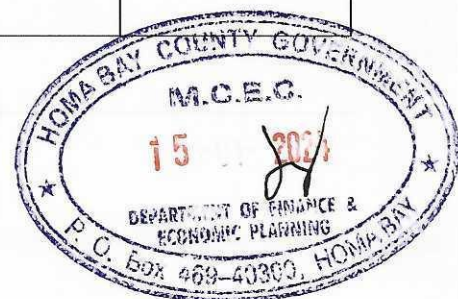
Source: Homa Bay County Treasury 2024

1.1.11 Development Expenditure

In the first half of FY 2023/24, the County incurred Kshs.289.51 million on development programmes, representing a decrease of 14.5 per cent compared to a similar period of FY 2022/23 when the County spent Kshs.338.47 million. The table below summarises some of the development projects with the highest expenditure in the reporting period.

Table 5: Homa Bay County, List of Development Projects with the Highest Expenditure

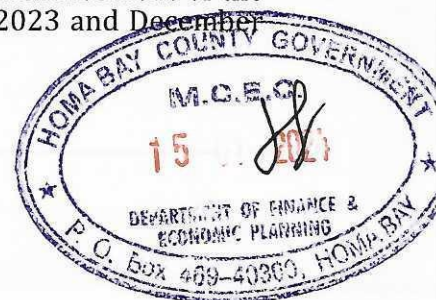
N o	Sector	Project Name	Project Location	Contract sum (Kshs)	Budget (Kshs)	Amount paid to date (Kshs)	Implementation status (%)
1	Lands, Physical Planning, Housing and Urban Development	Informal Settlement Improvement Project (KISIP)	All Sub counties	30,000,000	30,000,000	30,000,000	100.0
2	Public Health and Medical Services	Delivery of assorted medical equipment	Homa Bay Teaching and Referral Hospital	14,951,881	14,951,881	14,951,881	100.0
3	Public Health and Medical Services	Capital Grants and transfer-DANIDA Grant Primary Health Care Program	All Sub counties	13,219,313	13,219,313	13,219,313	100.0
4	Gender Equality and Inclusivity, Youth, Sports, Talent Development, Cultural Heritage and Social Services	Proposed Construction of Stadium Gates, Perimeter Wall, Drive Way and Parking at Homabay Stadium	ARUJO WARD	13,400,000	13,400,000	12,653,157	94.4
5	Water, Sanitation, Irrigation, Environment, Energy and Climate Change	Capital Grants and transfer to ward adaption/mitigation projects for Locally-Led Climate Action Program	All sub counties	11,000,000	11,000,000	11,000,000	100.0



		(FLLoCA)					
6	Roads, Public Works, Transport and Infrastructure	Routine Maintenance of Kitawa-Obanga Road	Suba South	8,500,000	8,500,000	8,195,832	96.4
7	Roads, Public Works, Transport and Infrastructure	Proposed routine maintenance of Ohero-Tinga-Majiwa-Magiye-Ogande-Rata Oyala Road	Rangwe	7,322,036	7,322,036	6,976,133	95.3
8	Gender Equality and Inclusivity, Youth, Sports, Talent Development, Cultural Heritage and Social Services	Installation of Electrical System-High mast Floodlight at The Stadium.	Homa Bay Town	6,500,000	6,500,000	6,283,484	96.7
9	Lands, Physical Planning, Housing and Urban Development	Preparation of valuation roll for Homa Bay Municipality	Homa Bay Town	6,500,000	6,500,000	6,154,726	94.7
10	Roads, Public Works, Transport and Infrastructure	Proposed routine maintenance of JNC B2 Sare - Wachara SDA Tau Kongongo Twist Road	Rachuonyo North	4,860,633	4,860,633	4,639,614	95.5
11	Roads, Public Works, Transport and Infrastructure	Proposed Routine maintenance of JNC Kamolo Nyawino Road	Rachuonyo North	4,850,192	4,850,192	4,621,062.25	95.3

Source: Homa Bay County Treasury 2024

The County undertook various development activities in the period under review and payment certificates amounting to Kshs.543.29 million were raised and payments were processed up to the Internet Banking level but could not be settled due to delays in the disbursement of the equitable share of revenue raised nationally for the month of November 2023 and December 2023.



1.1.12 Budget Performance by Department

Table below summarises the approved budget allocation, expenditure and absorption rate by departments in the first half of FY 2023/24.

Table 6: Homa Bay County, List of Development Projects with the Highest Expenditure

N o	Sector	Project Name	Project Location	Contract sum (Kshs)	Budget (Kshs)	Amount paid to date (Kshs)	Implementation status (%)
1	Lands, Physical Planning, Housing and Urban Development	Informal Settlement Improvement Project (KISIP)	All Sub counties	30,000,000	30,000,000	30,000,000	100.0
2	Public Health and Medical Services	Delivery of assorted medical equipment	Homa Bay Teaching and Referral Hospital	14,951,881	14,951,881	14,951,881	100.0
3	Public Health and Medical Services	Capital Grants and transfer-DANIDA Grant Primary Health Care Program	All Sub counties	13,219,313	13,219,313	13,219,313	100.0
4	Gender Equality and Inclusivity, Youth, Sports, Talent Development, Cultural Heritage and Social Services	Proposed Construction of Stadium Gates, Perimeter Wall, Drive Way and Parking at Homabay Stadium	ARUJO WARD	13,400,000	13,400,000	12,653,157	94.4
5	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	11,000,000	11,000,000	11,000,000	100.0



6	Roads, Public Works, Transport and Infrastructure	Routine Maintenance of Kitawa-Obanga Road	Suba South	8,500,000	8,500,000	8,195,832	96.4
7	Roads, Public Works, Transport and Infrastructure	Proposed routine maintenance of Ohero-Tinga-Majiwa-Magiye-Ogande-Rata Oyala Road	Rangwe	7,322,036	7,322,036	6,976,133	95.3
8	Gender Equality and Inclusivity, Youth, Sports, Talent Development, Cultural Heritage and Social Services	Installation of Electrical System-High mast Floodlight at The Stadium.	Homa Bay Town	6,500,000	6,500,000	6,283,484	96.7
9	Lands, Physical Planning, Housing and Urban Development	Preparation of valuation roll for Homa Bay Municipality	Homa Bay Town	6,500,000	6,500,000	6,154,726	94.7
10	Roads, Public Works, Transport and Infrastructure	Proposed routine maintenance of JNC B2 Sare - Wachara SDA Tau Kongongo Twist Road	Rachuonyo North	4,860,633	4,860,633	4,639,614	95.5
11	Roads, Public Works, Transport and Infrastructure	Proposed Routine maintenance of JNC Kamolo Nyawino Road	Rachuonyo North	4,850,192	4,850,192	4,621,062.25	95.3

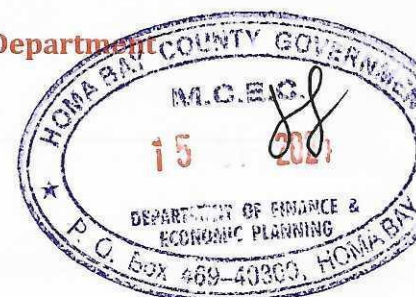
Source: Homa Bay County Treasury 2024

The County undertook various development activities in the period under review and payment certificates amounting to Kshs.543.29 million were raised and payments were processed up to the Internet Banking level but could not be settled due to delays in the disbursement of the equitable share of revenue raised nationally for the month of November 2023 and December 2023.

1.1.13 Budget Performance by Department

Table below summarises the approved budget allocation, expenditure and absorption rate by departments in the first half of FY 2023/24.

Table 7: 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	695.41	43.35	257.45	-	257.45	0.00	100.0	-	37.0	-
County Public Service Board	92.03	4.00	27.04	-	27.03	-	100.0	-	29.4	-
County Assembly Service Board	1,053.47	151.55	350.00	-	-	-	100.0	-	100.0	-
Homa Bay Municipal Board	28.81	20.44	13.20	1.19	13.13	1.19	99.50	100.0	45.6	5.8
Office of the Deputy Governor and Department of Agriculture and Livestock	218.13	521.59	73.97	2.70	73.94	2.20	100.0	81.5	33.9	0.4
Gender Equality and Inclusivity, Youth, Sports, Talent Development, Cultural Heritage and Social Services	152.82	76.47	49.89	22.43	49.89	22.43	100.0	100.0	32.6	29.3
Roads, Public Works, Transport and Infrastructure	163.38	955.03	57.70	90.04	57.68	90.04	100.0	74.3	35.3	9.4
Blue Economy, Fisheries, Mining and Digital Economy	96.29	106.46	34.73	17.88	34.69	17.88	99.90	100.0	36.0	16.8
Education, Human Capital Development	1,218.29	263.59	449.92	19.84	449.92	19.84	100.0	100.0	36.9	7.5



and Vocational Training										
Public Health and Medical Services	2,531.82	601.11	904.23	48.61	904.23	48.61	100.0	100.0	35.7	8.1
Lands, Physical Planning, Housing and Urban Development	53.09	196.00	21.10	37.30	21.09	37.30	100.0	100.0	39.7	19.0
Trade, Industry, Tourism, Cooperative Development and Marketing	166.45	388.82	64.00	17.72	63.97	17.65	99.9	99.6	38.4	4.5
Water, Sanitation, Irrigation, Environment, Energy and Climate Change	274.48	477.48	71.24	32.36	71.24	32.36	100.0	100.0	26.0	6.8
Governance, Administration, Communication and Devolution	382.03	32.00	98.09	-	98.09	-	100.0	-	25.7	-
Executive Office of the Governor	552.55	100.00	185.37	-	185.37	-	100.0	-	33.5	-
Kendu Bay Municipal Board	10.06	10.00	-	-	-	-	-	-	-	-
Mbita Municipal Board	10.06	10.00	-	-	-	-	-	-	-	-
Ndhiwa Municipal Board	10.06	10.89	-	-	-	-	-	-	-	-
Oyugis Municipal Board	10.06	10.00	-	-	-	-	-	-	-	-
Total	7,719.30	3,978.79	2,658.11	290.08	2,657.73	289.51	100.0	99.8	34.4	7.3

Source: Homa Bay County Treasury 2024

Analysis of expenditure by department shows that the Department of Gender Equality and



Inclusivity, Youth, Sports, Talent Development, Cultural Heritage and Social Services recorded the highest absorption rate of development budget at 29.3 per cent, followed by the Department of Lands, Physical Planning, Housing and Urban Development at 19.0 per cent.

Analysis of expenditure by department shows that the Homa Bay Municipal Board; Lands, Physical Planning, Housing and Urban Development; Trade, Industry, Tourism Cooperatives and Enterprise Development and Blue Economy, Fisheries, Mining had the highest percentage of recurrent expenditure to the recurrent budget estimates at 45.6 per cent, 39.7 per cent and 38.4 per cent respectively. Kendu Bay Municipal Board, Mbita Municipal Board, Ndhiwa Municipal Board, and Oyugis Municipal Board did not report any expenditure

1.1.14 Budget Execution by Programmes and Sub-Programmes

Table 8 summarises the budget execution by programmes and sub-programmes in the first half of FY 2023/24.

Table 8: Homa Bay County, Budget Execution by Programmes and Sub-Programmes

Programme	Sub- Programme	Approved Estimates (Kshs)	Actual Expenditure as of 31 st December 2023 (Kshs)	Variance (Kshs)	Absorption rate (%)
Department of Finance and Economic Planning					
General administration and support services	Staff Remuneration and Welfare Support Services	498,293,113	174,364,188	323,928,925	35.0
	General Logistics, Coordination and Asset Management Services	56,529,916	48,951,262	7,578,654	86.6
	Sub total	554,823,029	223,315,450	331,507,579	40.2
Planning, Budgeting and Development Coordination Services	Economic planning and development coordination services	26,781,800	1,061,428	25,720,372	4.0
	Resource allocation services	14,433,400	-	14,433,400	-
	Public Participation Facilitation services	9,499,000	2,000,000	7,499,000	21.1
	Sub total	50,714,200	3,061,428	47,652,772	6.0
Resource mobilization services	External Resources Mobilization Services	8,899,200	2,916,121	5,983,079	32.8
	Internal Revenue Generation Services	41,314,834	13,630,500	27,684,334	33.0
	Sub total	50,214,034	16,546,621	33,667,413	33.0
	Accounting and Financial Reporting Services	21,784,580	-	21,784,580	-



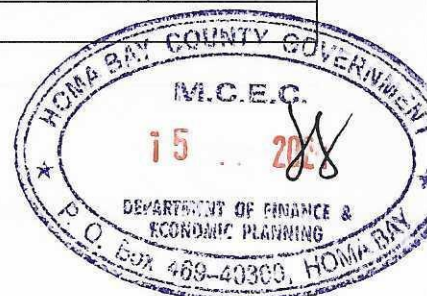
Financial management services	Supply Chain Management Services	31,725,767	10,913,272	20,812,495	-
	Audit and Advisory Services	12,000,000	3,609,439	8,390,561	30.1
	Emergency Management Services	17,500,000	-	17,500,000	-
	Sub total	83,010,347	14,522,711	68,487,636	17.5
	Grand total	738,761,610	257,446,210	481,315,400	34.8

Programme	Sub- Programme	Approved Estimates (Kshs)	Actual Expenditure as of 31 st December 2023 (Kshs)	Variance (Kshs)	Absorption rate (%)
County Public Service Board					
General Policy, Planning and Administration Services	Policy Development Services	3,470,000	1,169,200	2,300,800	33.7
	Administrative Support Services	81,513,555	25,863,400	55,650,155	31.7
	Infrastructure Development Services	4,000,000		4,000,000	-
	Sub total	88,983,555	27,032,600	61,950,955	30.4
Personnel Sourcing and Management Services	Recruitment, Selection and Deployment Services	2,080,000	-	2,080,000	-
	Human Resource Management and Development Services	1,760,000	-	1,760,000	-
	Establishment and abolishment of Offices	200,000	-	200,000	-
	National Performance Management Systems	320,000	-	320,000	-
	Capacity Development Services	2,690,000	-	2,690,000	-
	Sub total	7,050,000	-	7,050,000	-

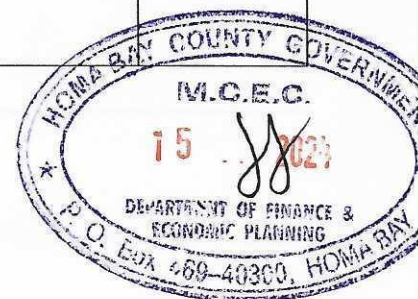


	Grand total	96,033,555	27,032,600	69,000,955	28.1
County Assembly Service Board					
Legislative Services	Members' welfare Support services	245,865,808	82,043,761	163,822,047	33.4
	Legislative development and approval services	217,502,825	20,708,500	196,794,325	9.5
	Sub total	463,368,633	102,752,261	360,616,372	22.2
Oversight and Control Services	Capacity building services	12,000,000	-	12,000,000	-
	Report writing services	37,000,000	24,928,100	12,071,900	67.4
	Public Participation and Education Services	11,000,000	8,566,000	2,434,000	77.9
	Sub total	60,000,000	33,494,100	26,505,900	55.8
Ward Representation Services	Staff welfare support services	67,246,265	14,761,848	52,484,417	22.0
	Ward operations and maintenance	17,284,320	5,898,528	11,385,792	34.1
	Sub total	84,530,585	20,660,376	63,870,209	24.4
Policy, Planning and Administrative Support Services	Administrative support services	277,775,469	108,647,137	169,128,332	39.1
	Financial Management Services	167,794,000	84,446,126	83,347,874	50.3
	Assembly Infrastructure Development Services	151,549,218	-	151,549,218	-
	Sub total	597,118,687	193,093,263	404,025,424	32.3
	Grand total	1,205,017,905	350,000,000	855,017,905	29.0

Programme	Sub- Programme	Approved Estimates (Kshs)	Actual Expenditure as of 31 st December 2023 (Kshs)	Variance (Kshs)	Absorption rate (%)
Homa Bay Municipal Board					



Planning, Finance and Administrative Support Services	Policy and planning services	-	-	-	-
	Financial Management Services	5,863,721	593,380	5,270,341	-
	Personnel remuneration and development services	22,945,272	12,536,600	10,408,672	54.6
	Sub total	28,808,993	13,129,980	15,679,013	45.6
Public Works and Infrastructure Improvement Services	Transport Infrastructure Improvement Services	1,194,559	-	1,194,559	-
	Environmental Management Services	11,000,000	1,194,559	9,805,441	10.9
	Sub total	12,194,559	1,194,559	11,000,000	9.8
	Social outreach and Engagement Services	-	-	-	-
	Neighborhood Planning and Development Services	8,250,000	-	8,250,000	-
	Workforce development and enterprise support services	-	-	-	-
	Sub total	8,250,000	-	8,250,000	-
	Grand total	49,253,552	14,324,539	34,929,013	29.1
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	214,027,568	70,300,000	143,727,568	32.8
	Sub total	218,133,168	73,938,700	144,194,468	33.9
	Crop Development Services	10,500,000	-	10,500,000	-
	Agribusiness Development Services	-	-	-	-

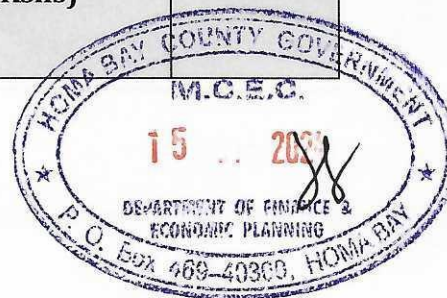


Crop, Land and Agribusiness Development Services	Land Development Services	-	-	-	-
	National Agriculture Rural Inclusive Growth	-	-	-	-
	Agriculture Sector Development Support Programme	-	-	-	-
	National Value Chain Project	-	-	-	-
	Sub total	10,500,000	-	10,500,000	-
Programme	Sub- Programme	Approved Estimates (Kshs)	Actual Expenditure as of 31 st December 2023 (Kshs)	Variance (Kshs)	Absorption rate (%)
Food Security Enhancement Services	Sub Sector Infrastructure Development Services	13,257,234	0	13,257,234	-
	Farm Input Access Services	208,917,803	2,200,000	206,717,803	1.1
	National Agriculture Rural Inclusive Growth	-	-	-	-
	Agriculture Sector Development Support Programme	4,159,580	-	4,159,580	-
	National Value Chain Project	255,000,000	-	255,000,000	-
	Sub total	481,334,617	2,200,000	479,134,617	05
Livestock Development Programme	Livestock Improvement and Development	14,323,680	0	14,323,680	-
	Livestock Infrastructure Development Services	5,000,000	0	5,000,000	-
	Livestock Health and Disease Management	10,432,625	0	10,432,625	-
	Sub total	29,756,305	0	29,756,305	-
	Grand total	739,724,090	76,138,700	663,585,390	10.3
Department of Gender Equality and Inclusivity Youth, Sports, Talent Development, Cultural Heritage and Social Services					
Policy,	General Administration	83,952,751	41,000,000	42,952,751	48.8



Planning and General Administration services	and Support Services				
	Policy and Planning Services	21,772,768	5,616,508	16,156,260	25.8
	Office Development Operations	210,460	-	210,460	-
	Sub total	105,935,979	46,616,508	56,109,011	44.0
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
	Sub total	13,557,877	3,132,325	10,425,552	23.1
Social Development and Empowerment Services	Gender Mainstreaming and Women Empowerment Services	7,404,418	140,001	7,264,417	1.9
	Youth Empowerment and Mainstreaming Services	5,432,000		5,432,000	-
	SGBV Control Services	-	-	-	-
	Disability Mainstreaming Services	8,573,000		8,573,000	-
	Youth and women support grants	-	-	-	-
	Sub total	21,409,418	140,001	21,269,417	0.7
Management and Development of Sports and Sports Facilities	Sports Infrastructure Development Services	66,580,218	22,433,178	44,147,040	33.7
	Sports Management and Talent Development	21,816,250		21,816,250	-
	Sub total	88,396,468	22,433,178	65,963,290	25.4

Programme	Sub- Programme	Approved Estimates (Kshs)	Actual Expenditure as of 31 st December 2023 (Kshs)	Variance (Kshs)	Absorption rate (%)
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	Grand total	229,299,742	72,322,012	156,977,730	31.5
Department of Roads, Transport and Public Works and Infrastructure					
General Administration Planning and Support Services	Human Resource and Capacity Development Services	161,114,540	57,326,638	103,787,902	35.6
	Policy Planning and Field Support Services	2,032,000	357,160	1,674,840	17.6
	Roads and Transport Services	231,323		231,323	-
	Sub total	163,377,863	57,683,798	105,694,065	35.3
Public works and maintenance services	Quality Control and, Enforcement	-	-	-	-
	Infrastructure Development Services	-	-	-	-
	Purchase of Plant and Machinery maintenance	64,031,538.00	-	64,031,538.00	-
Road Development and Rehabilitation Services	Road Development Services	520,000,000	-	520,000,000	-
	Road Maintenance Services	370,000,000	90,037,878	279,962,122	24.3
	Sub total	890,000,000	90,037,878	799,962,122	10.1
Transport Development and Rehabilitation Services	Water Transport Services	1,000,000	-	1,000,000	-
	Sub total	1,000,000	0	1,000,000	-
	Grand total	1,118,409,401	147,721,676	970,687,725	13.2
Department of Blue Economy, Fisheries Mining and Digital Economy					
Blue Economy and Fisheries Resources Development Services	Capture Fisheries and Development Services	30,200,000	-	30,200,000	-
	Aquaculture Development Services	32,559,422	-	32,559,422	-
	Blue Economy Development Services	10,000,000	-	10,000,000	-
	Sub total	76,759,422	0	76,759,422	-
Mineral	Artisanal Mining Services	4,000,000	-	4,000,000	-



resources development and marketing services	Mineral Prospecting Services	-	-	-	-
	Sub total	4,000,000	0	4,000,000	-
ICT And Digital Economy Development Services	ICT Infrastructure Development Services	27,000,000	17,881,489	9,118,511	66.2
	Digital Literacy and Skill Development Services	7,700,000		7,700,000	-
	Sub total	34,700,000	17,881,489	16,818,511	51.5
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	31,694,207	44,592,685	41.5
	Administrative Support Services	10,665,000	-	10,665,000	-
	Sub total	91,286,892	34,694,207	56,592,685	38.0
	Grand total	202,746,314	52,575,696	150,170,618	25.9

Programme	Sub- Programme	Approved Estimates (Kshs)	Actual Expenditure as of 31 st December 2023 (Kshs)	Variance (Kshs)	Absorption rate (%)
Department of Education, Human Capital Development and Vocational Training					
General Administration and Quality Assurance Service	General administration Services	769,389,789	265,000,000	504,389,789	34.4
	Quality Assurance Services	18,903,800	7,364,058	18,084,900	4.3
	Sub total	788,293,589	272,364,058	655,474,689	16.8
Early Years Education (EYE) Services	EYE Services	243,000,000	19,842,923	223,157,077	8.2
	Sub total	243,000,000	19,842,923	223,157,077	8.2
Education, Human Capital Development	Education Services	430,000,000	177,560,400	252,439,600	41.3
	Human Capital Development Services	-	-	-	-



and Vocational Training Services	Vocational Training Services	20,590,000	-	20,590,000	-
	Sub total	450,590,000	177,560,400	273,029,600	39.4
	Grand total	1,481,883,589	469,767,381	1,012,116,208	31.7
Department of Public Health and Medical Services					
Policy planning and administrative support service	Policy, Planning and Monitoring Services	11,513,500	4,674,892	6,838,608	40.6
	Administrative Support Services	2,072,804,248	748,639,841	1,324,164,407	36.1
	Sub total	2,084,317,748	753,314,733	1,331,003,015	36.1
Preventive and promotive health services	Community health services	88,680,000	16,366,299	72,313,701	18.5
	Disease control services	52,081,702	17,434,818	34,646,884	33.5
	infrastructure improvement services	196,891,806	-	196,891,806	-
	Sub total	337,653,508	33,801,117	303,852,391	10.0
Curative and rehabilitative health services	Routine medical health services	304,346,746	91,702,044	212,644,702	30.1
	Medical emergency response services	123,000,000	25,411,401	97,588,599	20.7
	Facility infrastructure improvement services	279,605,247	48,609,681	230,995,566	17.4
	Sub total	706,951,993	165,723,126	541,228,867	23.4
Research and development service	Research and surveillance services	2,000,000	-	2,000,000	-
	Capacity development services	2,000,000	-	2,000,000	-
	Sub total	4,000,000	0	4,000,000	-
	Grand total	3,132,923,249	952,838,976	2,180,084,273	30.4
Department of Lands, Housing, Urban Development and Physical Planning					
General Administration Services	General administrative support services	42,308,719	18,250,000	24,058,719	43.1
	Operation and Maintenance Services	9,735,343	2,844,968	6,890,375	29.2
	General Office Infrastructure Development Services	1,041,000	-	1,041,000	-



	Sub total	53,085,062	21,094,968	31,990,094	39.7
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Programme	Sub- Programme	Approved Estimates (Kshs)	Actual Expenditure as of 31 st December 2023 (Kshs)	Variance (Kshs)	Absorption rate (%)
Lands and Physical Planning Services	County Development Planning Services	13,558,615		13,558,615	-
	Land Valuation and Registration Support Services	10,300,000	-	10,300,000	-
	County Land Acquisition and Management Services	18,000,000	-	18,000,000	-
	Sub total	41,858,615	-	41,858,615	-
Housing and Urban Development Services	Housing Infrastructure Development Services	5,000,000	-	5,000,000	-
	Settlements Upgrading Services	149,145,354	37,300,081	111,845,273	-
	Urban Areas Establishment Services	-	-	-	-
	Sub total	154,145,354	37,300,081	116,845,273	24.2
	Grand total	249,089,031	58,395,049	190,693,982	23.4
Department of Trade, Industry, Tourism, Cooperative Development and Marketing					
Policy, Planning and Administrative services	Remuneration and welfare support services	148,767,292	53,000,000	95,767,292	35.6
	Policy and plans development services	6,750,000	2,074,500	4,675,500	30.7
	Administrative Support Services	10,930,000	-	-	-
	Sub total	166,447,292	55,074,500	111,372,792	33.1
Trade, Cooperative and Entrepreneurship	Enterprise development and promotion services	25,340,500	3,412,250	21,928,250	13.5
	Cooperative development	47,382,200	1,875,500	45,506,700	4.0



Development Services	services				
	Trade infrastructure and development services	102,600,000	17,654,942	84,945,058	17.2
	Sub total	175,322,700	22,942,692	152,380,008	13.1
Tourism, Industrial and Investment Promotion Services	Value Chain Development Services	21,017,800	-	21,017,800	-
	Tourism promotion and marketing	19,975,070	3,607,999	19,975,070	-
	Tourism infrastructure development services	10,000,000	-	10,000,000	-
	Industrial Park Development	150,000,000	-	150,000,000	-
	Investment promotion and facilitation	12,500,000	-	12,500,000	-
	Sub total	213,492,870	3,607,999	209,884,871	1.7
	Grand total	555,262,862	81,625,191	473,637,671	14.7
Department of Water Sanitation, Irrigation, Environment, Energy and Climate Change					
General Administrative services	Administrative Support Services	268,482,343	68,689,326	199,793,017	25.6
	Policy and Planning Services	6,000,000	2,550,400	3,449,600	42.5
	Sub total	274,482,343	71,239,726	203,242,617	26.0

Programme	Sub- Programme	Approved Estimates (Kshs)	Actual Expenditure as of 31 st December 2023 (Kshs)	Variance (Kshs)	Absorption rate (%)
Water Supply and Management Services	Urban Water Supply Services	14,000,000	-	14,000,000	-
	Rural Water Supply Services	140,707,351	21,357,335	119,350,017	15.2
	Industrial Water Supply Services	-	-	-	-
	Maintenance of Water Supply Services	-	-	-	-
	Sub total	154,707,351	21,357,335	133,350,017	13.8

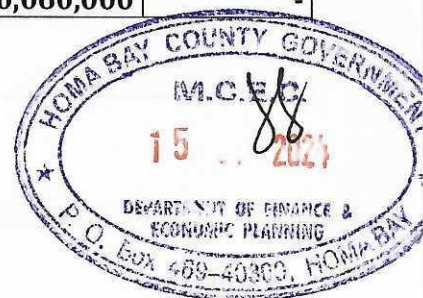


Energy Services	Electrical Power Services	40,000,000	-	40,000,000	-
	Solar Power Services	950,565	-	950,565	-
	Renewable Energy Services	-	-	-	-
	Sub total	40,950,565	-	40,950,565	-
Irrigation Development and Management Services	Irrigation Infrastructure Development and Rehabilitation Services	4,087,470	-	4,087,470	-
	Small Holder Community Irrigation Support Services	-	-	-	-
	Sub total	4,087,470	-	4,087,470	-
Environmental Protection and Management Services	Pollution and Waste Management services	6,523,340	-	6,523,340	-
	Forestry Development Services	10,500,000	-	10,500,000	-
	Climate Change Governance	6,713,617	-	6,713,617	-
	Climate Change Mitigation, Adaptation and Resilience Building	254,000,000	11,000,000	243,000,000	4.3
	Sub total	277,736,957	11,000,000	266,736,957	4.0
Grand Total		751,964,686	103,597,061	648,367,626	13.8
Governance and Administration, Communication and Devolution					
Governance, Administration and Devolution Services	Governance and Administration	294,368,112	72,590,474	221,777,638	24.7
	Field Coordination and Administration Services	32,450,400	21,246,031	11,204,369	-
	Compliance and Enforcement Services	24,710,000	-	24,710,000	-
	Sub total	351,528,512	93,836,505	257,692,007	26.7
Stakeholder Management and Communication	Communication and Public	23,602,565	4,249,615	19,352,950	18.0
	Engagement Services	-	-	-	-
	Sub total	23,602,565	4,249,615	19,352,950	18.0
Special	Special Projects Services	11,200,519	-	11,200,519	-



Projects and Disaster Management	Disaster Prevention and Management Services	27,701,214	-	27,701,214	-
	Sub total	38,901,733	-	38,901,733	-
	Grand total	414,032,810	98,086,120	315,946,690	23.7

Programme	Sub- Programme	Approved Estimates (Kshs)	Actual Expenditure as of 31 st December 2023 (Kshs)	Variance (Kshs)	Absorption rate (%)
Executive Office of the Governor					
Public Service Administration support services	Human resource management and development services	392,425,341	118,933,089	273,492,252	30.3
	Performance Management Services	6,310,000	-	6,310,000	-
	Legal Services	20,000,000	-	20,000,000	-
	Sub total	418,735,341	118,933,089	246,579,866	28.4
Governance and coordination services	Executive management and liaison services	202,233,970	66,438,219	135,795,751	32.9
	Field coordination and administration services	11,585,135	-	11,585,135	-
	Sub total	213,819,105	66,438,219	147,380,886	31.1
Strategy and service delivery improvement services	Strategy and advisory services	9,734,000	-	9,734,000	-
	Information and Communications	10,266,000	-	10,266,000	-
	Sub total	20,000,000	-	20,000,000	-
	Grand total	652,554,446	185,371,307	467,183,139	28.4
Kendu Bay Municipal Board					
Policy, Planning, General Administration and Support Services	Policy and Planning Services	3,175,250	-	3,175,250	-
	Personnel remuneration and development services	3,803,640	-	3,803,640	-
	Administration and Support Services	3,081,110	-	3,081,110	-
	Sub total	10,060,000	-	10,060,000	-

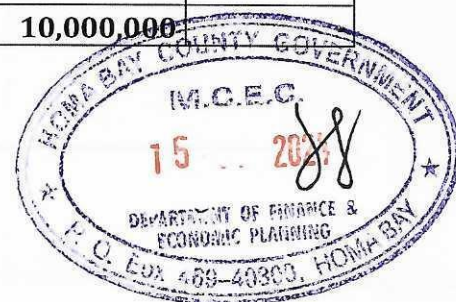


Public Works and Infrastructure Improvements Services	Transport Infrastructure Improvements	5,000,000	-	5,000,000	-
	Public facilities improvement services	-	-	-	-
Housing and Urban Development Services	Environmental Management Services	5,000,000	-	5,000,000	-
	Land Use Management	-	-	-	-
	Sub total	10,000,000	-	10,000,000.0	-
	Grand total	20,060,000	-	20,060,000	-
Mbita Municipal Board					
Policy, Planning, General Administration and Support Services	Policy and Planning Services	3,175,250	-	3,175,250	-
	Personnel remuneration and development services	3,803,640	-	3,803,640	-
	Administration and Support Services	3,081,110	-	3,081,110	-

Programme	Sub- Programme	Approved Estimates (Kshs)	Actual Expenditure as of 31 st December 2023 (Kshs)	Variance (Kshs)	Absorption rate (%)
Public Works and Infrastructure Improvement Services	Sub total	10,060,000	-	10,060,000	-
	Transport Infrastructure Improvements	5,000,000	-	5,000,000	-
	Public facilities improvement services	-	-	-	-
Housing and Urban Development Services	Environmental Management Services	5,000,000	-	5,000,000	-
	Land Use Management	-	-	-	-
	Sub total	10,000,000	-	10,000,000.0	-
	Grand total	20,060,000	-	20,060,000	-
Ndhiwa Municipal Board					
Policy,	Policy and	3,175,250	-	3,175,250	-



Planning, General Administration and Support Services	Planning Services				
	Personnel remuneration and development services	3,803,640	-	3,803,640	-
	Administration and Support Services	3,081,110	-	3,081,110	-
Public Works and Infrastructure Improvements Services	Sub total	10,060,000	-	10,060,000	-
	Transport Infrastructure Improvements	5,891,972	-	5,891,972	-
	Public facilities improvement services	-	-	-	-
Housing and Urban Development Services	Environmental Management Services	5,000,000	-	5,000,000	-
	Land Use Management	-	-	-	-
	Sub total	10,891,972	-	10,891,972	-
	Grand total	20,060,000	-	20,060,000	-
Oyugis Municipal Board					
Policy, Planning, General Administration and Support Services	Policy and Planning Services	3,175,250	-	3,175,250	-
	Personnel remuneration and development services	3,803,640	-	3,803,640	-
	Administration and Support Services	3,081,110	-	3,081,110	-
Public Works and Infrastructure Improvements Services	Sub total	10,060,000	-	10,060,000	-
	Transport Infrastructure Improvements	5,000,000	-	5,000,000	-
	Public facilities improvement services	-	-	-	-
Housing and Urban Development Services	Environmental Management Services	5,000,000	-	5,000,000	-
	Land Use Management	-	-	-	-
	Sub total	10,000,000	-	10,000,000	-



	Grand total	20,060,000	-	20,060,000	-
Grand Total		11,698,088,814	2,947,242,517	8,750,846,298	25.2

Source: Homa Bay County Treasury

Sub-programmes with the highest levels of budget implementation based on absorption rates were General Logistics, Coordination and Asset Management Services in the Department of Finance and Economic Planning at 86.6 per cent; Public Participation and Education Services and Report Writing Services in the County Assembly Service Board at 77.9 per cent and 67.4 per cent of budget allocation respectively and Policy Development Services in the Department of Blue Economy, Fisheries Mining and Digital Economy at 69.2 per cent of budget allocation.

