

COUNTY GOVERNMENT BUNGOMA



DEPARTMENT OF FINANCE AND ECONOMIC PLANNING DIRECTORATE OF REVENUE

REVENUE ANALYSIS REPORT FOR THE MONTH OF AUGUST 2024

Below is a summary of Revenue collection per stream for the as at 30th August 2024.
Comparative revenue collection for the month of August 2023 is also presented.

No.	Revenue Stream	August 2024 Amount (KShs.)	August 2023 Amount (KShs.)	Deviation (KShs.)	Deviation (%)
1.	Land Rates	293,416.00	802,750.00	(509,334.00)	-63.4
2.	Alcohol drinks licenses	167,500.00	348,950.00	(181,450.00)	-52.0
3.	Single Business Permits	1,102,700.00	1,770,000.00	(667,300.00)	-37.7
4.	Application fees	176,000.00	267,000.00	(91,000.00)	-34.1
5.	Renewal fees	33,000.00	78,000.00	(45,000.00)	-57.7
6.	Conservancy fees	225,150.00	346,650.00	(121,500.00)	-35.0
7.	Fire Fighting	292,300.00	503,100.00	(210,800.00)	-41.9
8.	Advertisement fees	412,300.00	561,850.00	(149,550.00)	-26.6
9.	Food and Drugs Permit	45,800.00	77,800.00	(32,000.00)	-41.1
10.	Hire of Machinery of Roads	-	-	-	-
11.	Parking fees	671,600.00	846,100.00	(174,500.00)	-20.6
12.	Boda-boda parking	18,500.00	137,000.00	(118,500.00)	-86.5
13.	House Rent	883,100.00	701,500.00	181,600.00	25.9
14.	Plan Approval	861,605.00	766,363.00	95,242.00	12.4
15.	Inspection fee	135,000.00	143,500.00	(8,500.00)	-5.9
16.	Ground Rent	43,954.00	91,962.00	(48,008.00)	-52.2
17.	Market fees	3,224,300.00	3,073,850.00	150,450.00	4.9
18.	Enclosed Bus Park Fee	5,131,350.00	4,789,350.00	342,000.00	7.1
19.	Slaughter fee	268,050.00	293,550.00	(25,500.00)	-8.7
20.	Cess	1,318,064.00	800,952.00	517,112.00	64.6
21.	Market shops rent	127,500.00	170,500.00	(43,000.00)	-25.2
22.	Stock Sales	567,840.00	549,220.00	18,620.00	3.4
23.	Penalty	64,250.00	157,500.00	(93,250.00)	-59.2
24.	Consent to charge	-	-	-	-
25.	Survey fees \$ Beacon search	-	9,000.00	(9,000.00)	-100.0
26.	Cooperative Audit Fee	-	-	-	-
27.	Payroll Product	1,362,609.85	932,739.00	429,870.85	46.1
28.	Imprest recovery	60,167.00	-	60,167.00	
29.	Salary Recovery	-	-	-	-
30.	Fisheries	13,500.00	6,600.00	6,900.00	104.5

No.	Revenue Stream	August 2024 Amount (KShs.)	August 2023 Amount (KShs.)	Deviation (KShs.)	Deviation (%)
31.	Occupational Report	30,000.00	-	30,000.00	
32.	Weights and Measures	-	-	-	-
33.	Physical Planning	-	-	-	-
34.	Change of user fees	-	3,000.00	(3,000.00)	-100.0
35.	Sale of fertilizers	-	-	-	-
36.	Consolidated AIA	3,516,890.00	1,001,030.00	2,515,860.00	251
37.	Duplicate Permit	1,500.00	3,000.00	(1,500.00)	-50.0
38.	Burial Fees	1,500.00	6,000.00	(4,500.00)	-75.0
39.	Stadium Hire	4,000.00	9,000.00	(5,000.00)	-55.6
40.	Miscellaneous Income	1,380.00	-	1,380.00	
41.	Technical services	-	-	-	-
42.	Plot transfer	42,000.00	12,000.00	30,000.00	250.0
43.	Change of Business name	-	4,000.00	(4,000.00)	-100.0
44.	Impound Charges	14,000.00	21,600.00	(7,600.00)	-35.2
45.	Tender document sale	-	-	-	-
46.	Sand Harvest fee	-	-	-	-
47.	Other charges	-	-	-	-
48.	Clearance certificate	33,000.00	33,000.00	-	0.0
49.	Extension of lease	71,500.00	4,000.00	67,500.00	1687.5
50.	Overpayment Recovery	-	-	-	-
51.	Pulping	2,000.00	18,000.00	(16,000.00)	-88.9
52.	Certificate of compliance	4,100.00	25,000.00	(20,900.00)	-83.6
53.	Noise pollution	2,200.00	11,000.00	(8,800.00)	-80.0
54.	Property Sub-division	6,000.00	-	6,000.00	
55.	Quarrying and Royalties	-	-	-	-
56.	Registration of schools	-	-	-	-
57.	Material testing	-	-	-	-
58.	Health Services	27,122,598.00	64,419,340.00	(37,296,742.00)	-57.9
59.	Sale of fertilizers	-	-	-	-
60.	Cess Received in kind	-	-	-	-
	TOTAL	48,352,223.85	83,795,756.00	(35,443,532.15)	-42.3

SUMMARY

Description	Amount
TOTAL COLLECTION FOR JULY 2024	48,352,223.85
PREVIOUS REVENUE COLLECTION FOR JULY 2023	83,795,756.00
VARIANCE	(35,443,532.15)
PERCENTAGE CHANGE	-42.3

Notes

For the month August 2024, total revenue collection was KES 48.4 million compared to KES 83.8 million in the same period in 2023. This reflects a significant decrease in revenue collections of up to 42.3 %. The decline could be attributed to policy changes that transferred revenue collection to individual Departments leading to poor coordination. Health services

contributed the highest proportion of the county's revenue collection (56%) followed by enclosed bus park fee (6.7%) and market fee. Single Business Permit, Cess and Agricultural and income from training from Mabanga FTC was also major revenue streams.

Prepared By;

Name: Gregory Wafule..... Designation: Director.....
Date: Signature & Stamp: [Signature].....

Approved By;

County Receiver of Revenue

Name: Robert Juma Simiyu..... Signature & Stamp: [Signature].....

