



REPUBLIC OF KENYA

**COUNTY GOVERNMENT
OF HOMA BAY
COUNTY REVENUE BOARD
(USHURU CENTER)**

P.O Box 469-40300 Homa Bay
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HOMA BAY COUNTY

Tulipe Ushuru Tujenge Homa Bay

Endless Potential

TO:

**CECM - FINANCE AND ECONOMIC PLANNING,
HOMABAY COUNTY GOVERNMENT.**



Dear Sir

RE: REVENUE PERFORMANCE REPORT FOR DECEMBER 2023

In the Month of December 2023, the County raised a total of **Kshs.80,003,236** as Own-Source-Revenue. This amount includes **Kshs.60,535,047** generated by health facilities as Appropriation-in-Aid.

During the said period, the Departments of Trade (Liquor Permits) transferred a total of **Kshs.84,000** to the County Revenue Fund Account while HOMAWASCO reported to have collected **Kshs.3,598,330.52** from a billed amount of **Kshs.5,740,721**.

Find the attached report for more analysis.

DR. TOBIAS KONYANGO

REVENUE BOARD CHAIR, HOMABAY COUNTY GOVERNMENT

CC:

- Chief Officer - Finance.
- Head of Accounts.
- Director Trade
- Director Lands
- Director Housing
- Director Water & Environment
- Director Agriculture
- Director Livestock
- Director Blue Economy, Mining & Fisheries
- Director Roads, Transport & Public works
- Director Governance & Administration
- Director Sports & Culture
- Director Public Health

**HOMA BAY COUNTY REVENUE REPORT FOR
DECEMBER 2023**

PRESENTED BY

HOMA BAY COUNTY REVENUE BOARD

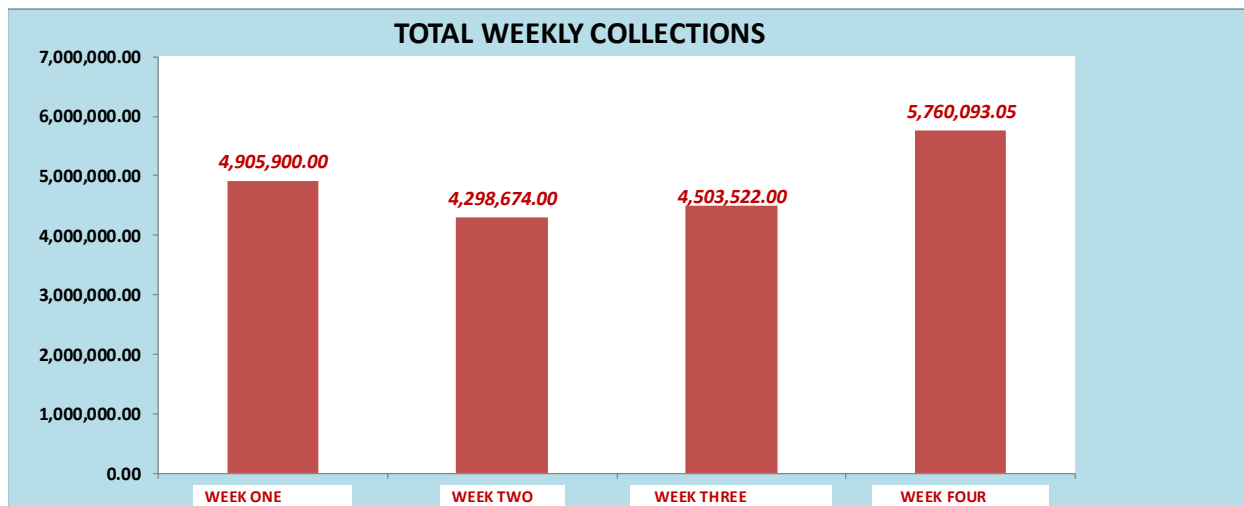
A. SUB - COUNTIES REVENUE PERFORMANCE REPORT

The total local revenue generated by Sub-Counties in the month of December 2023 amounted to **Kshs. 19.46 Million**. This represents a **15.97 %** increase in comparison to the **Kshs. 16.78 Million** collected same period last financial year.

Table 1.1 provides a weekly analysis of the collections through Mpesa Paybill, direct deposits into the KCB Revenue Account and CRF Account.

Table 1:1: Weekly Own Source Revenue performance – December 2023

DATE	WEEK ONE (1ST - 7TH)	WEEK TWO (8TH - 14TH)	WEEK THREE (15TH - 21ST)	WEEK FOUR 22ND - 31ST	TOTAL (KSH)
KCB Direct Deposits	588,307.00	318,350.00	337,270.00	1,411,099.05	2,655,026.05
MPESA Collections	4,233,593.00	3,980,324.00	4,166,252.00	4,348,994.00	16,729,163.00
CRF Direct Deposits	84,000.00				84,000.00
TOTAL COLLECTIONS	4,905,900.00	4,298,674.00	4,503,522.00	5,760,093.05	19,468,189.05



Analysis of collections realized by sub-counties indicates **Rachuonyo North Sub-county** on the lead with a total of **Kshs.5.04 million (26%)** followed by Homa Bay Town Sub-county at **Kshs.3.61 million (19%)**. The performance of the sub counties is presented in the following chart and table 1.2 for their performance per stream.

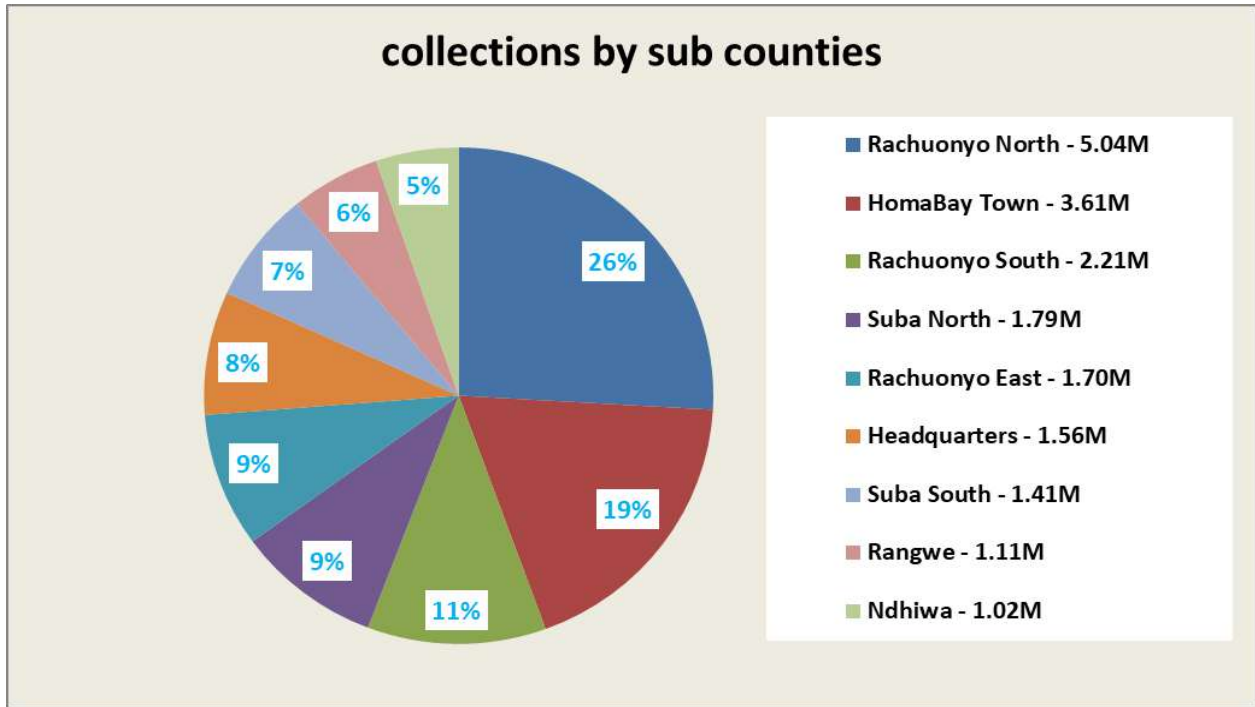


Table 1.2: Collections by sub-counties per revenue stream.

Revenue Streams/Income Sources	RACHUONYO SOUTH SUB-COUNTY	HOMABAY TOWN SUB-COUNTY	NDHIWA SUB-COUNTY	SUBA SOUTH SUB-COUNTY	SUBA NORTH SUB-COUNTY	RANGWE SUB-COUNTY	RACHUONYO NORTH SUB-COUNTY	RACHUONYO EAST SUB-COUNTY	HEADQUARTERS	TOTAL(KSH)
Land Rates	33,000	195,211	-	-	-	46,500	57,000	17,500	-	349,211
Land Transfers/Sales/Change of Use	-	-	-	6,000	-	-	10,000	-	-	16,000
Lease Charges/Consent/Transfers	-	-	-	-	27,500	-	-	-	-	27,500
Land/Ground rents	-	3,000	55,000	13,500	59,080	-	1,000	-	-	131,580
Single Business Permit	91,500	243,850	69,600	4,000	109,800	23,400	183,700	48,200	80,500	854,550
Market Dues	665,380	1,133,700	312,550	319,706	255,810	163,620	265,200	1,71,370	-	3,287,336
Approval plans/Transfers/Certificates	30,000	-	33,600	-	52,900	8,300	46,500	39,000	-	210,300
Housing Fees (Rents)	-	43,000	-	-	-	-	-	-	-	43,000
Fish Cess	-	-	-	487,315	439,270	6,720	-	-	-	933,305
Other Cess Income	-	-	-	2,950	4,000	-	-	-	55,418	62,368
Taxi /Motorbike Fees	137,790	-	256,630	64,220	92,390	34,349	99,580	6,900	-	691,859
Site Value Rates	-	-	-	-	-	-	-	-	-	-
Stall/Kiosk Rents	75,000	195,000	7,580	114,750	184,152	58,740	86,800	-	-	722,022
Slaughter House Fees	-	152,795	-	-	-	-	-	-	-	152,795
Stock Auction Fees(Cattle/Goat/sheep)	92,200	76,670	76,000	86,100	103,170	87,590	120,810	28,050	-	670,590
Stock Movement Fees	-	-	-	-	-	1,000	-	-	-	1,000
Veterinary Charges	-	45,275	-	-	15,900	14,350	9,050	12,350	-	96,925
Advertising /Bill Board	6,000	-	-	-	7,000	-	-	-	-	13,000
Landing Fees	-	-	-	2,650	8,150	-	-	-	-	10,800
Bus Park Fees	838,970	1,350,294	186,280	206,188	326,838	255,730	572,580	326,680	-	4,063,560
Liquor Liscencing	-	-	-	-	-	-	-	7,500	84,000	91,500
Search and clearance certificates	-	-	-	6,000	1,000	-	-	-	-	7,000
Noise Pollution Fees	13,200	12,100	4,400	13,200	8,800	2,200	6,600	13,300	-	73,800
Fire Inspection Fees	-	-	-	-	-	-	-	-	-	-
Tractor Hire Services	1,900	-	-	-	-	-	3,000	-	-	4,900
Hire of Machineries & Equipment	-	-	-	-	-	-	-	-	-	-
Conservancy Fees/Wildlife Grants	-	-	-	-	-	-	-	-	-	-
Water Charges	-	-	-	5,145	-	41,230	-	-	-	46,375
Fines & Penalties	99,930	20,100	12,300	-	15,000	36,000	-	5,000	-	188,330
Survey/Sub Division Fees	-	-	-	-	-	-	-	-	-	-
Weight and Measures Fees	-	-	-	-	-	-	-	-	-	-
Bricks/Sand/Murrum/Stones	125,000	-	10,600	79,030	73,950	329,590	3,583,800	1,025,980	-	5,227,950
Stadium Hire/Park/Open spaces	-	140,550	-	-	9,000	-	-	-	-	149,550
Miscellaneous Incomes	-	-	-	-	-	-	-	-	1,341,083	1,341,083
Health Sector Charges(A+A)	-	-	-	-	-	-	-	-	-	-
Total	2,209,870	3,611,545	1,024,540	1,410,754	1,793,710	1,109,319	5,045,620	1,701,830	1,561,001	19,468,189

B. HEALTH FACILITIES REVENUE REPORT

In the Month of December 2023, the Department of Health raised a total of Kshs.60,535,047

Table 2.1 ; Revenue by health facilities, December 2023.

HOMA BAY COUNTY DEPARTMENT OF HEALTH SERVICES				
REVENUE COLLECTION REPORT FOR DECEMBER 2023				
SNO	FACILITY	FIF	NIIF CLAIMS	TOTAL REVENUE
1	COUNTY REFERRAL HOSPITAL	5,556,853.00	16,855,584.00	22,412,437.00
2	RACHOUNYO SOUTH S/COUNTY	678,011.00	3,945,000.00	4,623,011.00
3	RACHOUNYO NORTH S/COUNTY	103,820.00	910,000.00	1,013,820.00
4	NDHIWA SUB COUNTY HOSPITAL	511,002.00	3,040,300.00	3,551,302.00
5	MBITA SUB COUNTY HOSPITAL	301,450.00	3,090,000.00	3,391,450.00
6	KABONDO SUB COUNTY HOSPITAL	166,302.00	559,000.00	725,302.00
7	RANGWE SUB COUNTY HOSPITAL	71,963.00	1,188,000.00	1,259,963.00
8	SUBA SOUTH S/COUNTY HOSPITAL	171,318.00	1,900,000.00	2,071,318.00
9	MAGUNGA L4 HOSPITAL	45,700.00	4,665,580.00	4,711,280.00
10	KISEGI L4 HOSPITAL	44,220.00	1,329,000.00	1,373,220.00
11	PALA L4 HOSPITAL	62,470.00	2,796,500.00	2,858,970.00
12	TOM MBOYA L4 HOSPITAL	61,545.00	1,304,550.00	1,366,095.00
13	OGONGO L4 HOSPITAL	56,100.00	915,050.00	971,150.00
14	MAKONGENI L4 HOSPITAL	55,565.00	279,000.00	334,565.00
15	MARINDI L4 HOSPITAL	251,020.00	720,400.00	971,420.00
16	NYANG'IELA L4 HOSPITAL	40,300.00	1,100,000.00	1,140,300.00
17	OTHORO L4 HOSPITAL	11,830.00	285,000.00	296,830.00
18	MIRIU L4 HOSPITAL	43,150.00	651,150.00	694,300.00
19	OBER L4 HOSPITAL	34,150.00	954,000.00	988,150.00
20	NDIRU L4 HOSPITAL	164,840.00	337,500.00	502,340.00
21	KANDIEGE L4 HOSPITAL	52,770.00	1,393,000.00	1,445,770.00
22	NYANDIWA L4 HOSPITAL	62,660.00	1,209,000.00	1,271,660.00
23	MALELA L4 HOSPITAL	15,920.00	33,500.00	49,420.00
24	SENA L4 HOSPITAL	7,440.00	632,420.00	639,860.00
25	PUBLIC HEALTH REVENUES*	192,500.00	-	192,500.00
26	OTHER HEALTH CENTRES**	199,027.00	1,479,587.00	1,678,614.00
	TOTALS	8,961,926.00	51,573,121.00	60,535,047.00

*BREAKDOWN FOR PUBLIC HEALTH REVENUES ATTACHED
**BREAKDOWN FOR HEALTH CENTRES REVENUE ATTACHED

PREPARED BY

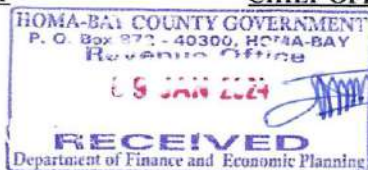


ABONYO FREDRICK
ACCOUNTANT

CHECKED BY



DR. KEVIN OSURI
CHIEF OFFICER FOR HEALTH SERVICES



C. DEPARTMENTAL REVENUE PERFORMANCE REPORT.

Table 3.1 shows the performance of various departments in respect to their revenue streams during the month of December 2023 in comparison to the same period last financial year.

REVENUE STREAMS	ACTUAL REVENUE DECEMBER 2022	ACTUAL REVENUE DECEMBER 2023	VARIANCE
A. Department of Land, Physical Planning, Housing & Urban Development:			
1. Land Rates	190,460	349,211	158,751
2. Land Transfers/Extension/Change of Use	8,220	16,000	7,780
3. Lease Charges/Consent	-	27,500	27,500
4. Land/Ground rents	368,640	131,580	(237,060)
5. Approval plans/Transfers/Certificates	156,000	210,300	54,300
6. Housing Fees (Rents)	278,660	43,000	(235,660)
7. Stall/Kiosk Rents	304,500	722,022	417,522
8. Site Value Rates	4,090	-	(4,090)
9. Search and clearance certificates	-	7,000	7,000
10. Survey/Sub Division Fees	122,640	-	(122,640)
SUB-TOTAL	1,433,210	1,506,613	73,403
B. Department of Trade, Industry, Tourism, Co-operative Development & Marketing:			
1. Single Business Permit	1,645,300	854,550	(790,750)
2. Market Dues	2,325,710	3,287,336	961,626
3. Weight and Measures Fees	263,240	-	(263,240)
4. Advertising /Bill Board	731,491	13,000	(718,491)
5. Liquor Licencing	-	91,500	91,500
SUB-TOTAL	4,965,741	4,246,386	(719,355)
C. Department of Agriculture & Livestock:			
1. Slaughter House Fees	175,580	152,795	(22,785)
2. Stock Auction Fees(Cattle/Goat/sheep)	454,250	670,590	216,340
3. Stock Movement Fees	59,060	1,000	(58,060)
4. Other Cess Income	28,430	62,368	33,938
5. Tractor Hire Services	-	4,900	4,900
6. Veterinary Charges	11,380	96,925	85,545
SUB-TOTAL	728,700	988,578	259,878

REVENUE STREAMS	ACTUAL REVENUE DECEMBER 2022	ACTUAL REVENUE DECEMBER 2023	VARIANCE
D. Department of Roads, Public Works, Transport & Infrastructure:			
1. Bus Park Fees	4,067,470	4,063,560	(3,910)
2. Taxi /Motorbike Fees	51,600	691,859	640,259
3. Hire of Machineries & Equipment	-	-	-
SUB-TOTAL	4,119,070	4,755,419	636,349
E. Department of Blue Economy, Fisheries, Mining & Digital Economy:			
1. Landing Fees	4,480	10,800	6,320
2. Bricks/Sand/Murram/Stones	3,799,410	5,227,950	1,428,540
3. Fish Cess	840,930	933,305	92,375
SUB-TOTAL	4,644,820	6,172,055	1,527,235
F. Department of water, Irrigation, Sanitation, Environment, Energy, Forestry & Climate change:			
1. Water Charges	-	46,375	46,375
2. Noise Pollution Fees	15,240	73,800	58,560
3. Conservancy Fees/Wildlife Grants	-	-	-
SUB-TOTAL	15,240	120,175	104,935
G. Department of Governance & Administration:			
1. Fines & Penalties	336,630	188,330	(148,300)
2. Fire Inspection Fees	20,600	-	(20,600)
SUB-TOTAL	357,230	188,330	(168,900)
H. Department of Finance % Economic Planning:			
1. Miscellaneous Incomes	523,171	1,341,083	817,912
SUB-TOTAL	523,171	1,341,083	817,912
I. Department of Sports and Culture			
1. Hire of Stadium/Park/Open Spaces	-	149,550	149,550
J. Department of Health (A-I-A)			
1. Facility Improvement Fund (FIF) & Billed NHIF	49,286,291	60,535,047	11,248,756
SUB-TOTAL	49,286,291	60,535,047	11,248,756
TOTAL REVENUE (KSH)	66,073,473	80,003,236	13,929,763

As at 31st December 2023, the County had raised a total of **Kshs.566,453,317.60** against this financial year's target of **Kshs.2,378,948,918**. The Revenue already generated includes **Kshs. 441,601,689** raised by health facilities NOT disbursed to the County Revenue Fund Account.

The following Table 3.2 shows Departmental revenue performance report against the approved estimates for FY 2023/24 as at the end of December 2023.

Table 3.2: Departmental revenue report against set targets

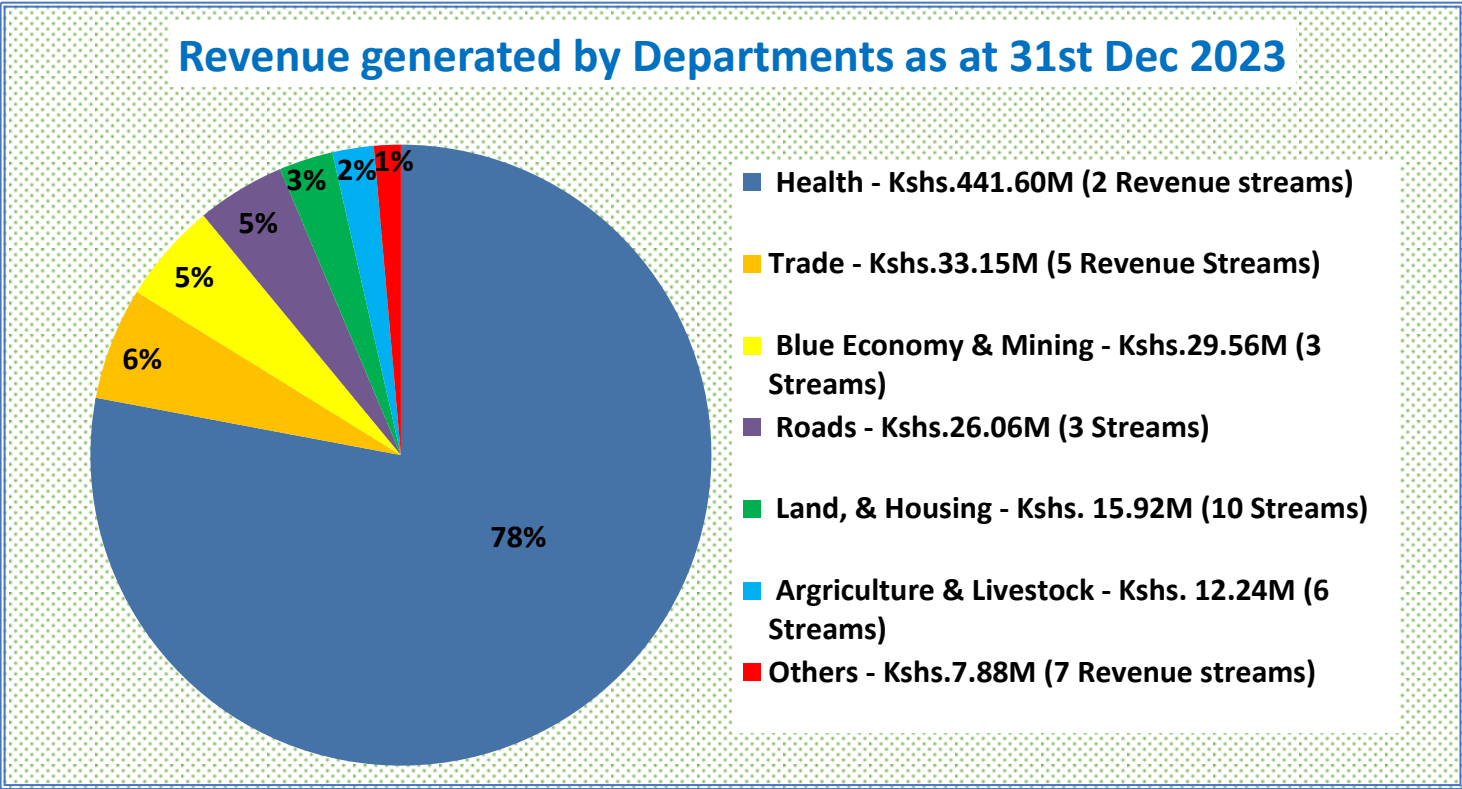
REVENUE STREAMS	Revised Estimates FY 2023/24	Actual Revenue (July 2023 - Dec 2023)	Variance
A. Department of Land, Physical Planning, Housing & Urban Development:			
1. Land Rates	7,800,000	2,422,877	(5,377,123)
2. Land Transfers/Sales/Change of Use	300,000	230,500	(69,500)
3. Lease Charges/Consent/Transfers	4,500,000	2,257,625	(2,242,375)
4. Land/Ground rents	9,500,000	1,262,580	(8,237,420)
5. Approval plans/Transfers/Certificates	11,396,611	2,204,179	(9,192,432)
6. Housing Fees (Rents)	3,458,552	726,900	(2,731,652)
7. House/Kiosk Rents	14,581,550	6,601,820	(7,979,730)
8. Site Value Rates	115,343	-	(115,343)
9. Search and clearance certificates	223,600	27,500	(196,100)
10. Survey/Sub Division Fees	10,724,988	195,000	(10,529,988)
SUB-TOTAL	62,600,644	15,928,981	(46,671,663)
B. Department of Trade, Industry, Tourism, Co-operative Development & Marketing:			
1. Single Business Permit	90,000,000	9,175,023	(80,824,977)
2. Market Dues	48,800,070	19,724,106	(29,075,964)
3. Weight and Measures Fees	1,020,200	169,040	(851,160)
4. Advertising /Bill Board	15,521,872	1,579,242	(13,942,630)
5. Liquor Licencing	30,000,000	2,508,461	(27,491,539)
SUB-TOTAL	185,342,142	33,155,872	(152,186,270)
C. Department of Agriculture & Livestock:			
1. Slaughter House Fees	2,129,606	882,095	(1,247,511)
2. Stock Auction Fees(Cattle/Goat/sheep)	6,010,500	3,210,880	(2,799,620)
3. Stock Movement Fees	1,044,250	7,850	(1,036,400)
4. Other Cess Income	38,120,855	7,283,822	(30,837,033)
5. Tractor Hire Services	250,000	293,750	43,750

REVENUE STREAMS	Revised Estimates FY 2023/24	Actual Revenue (July 2023 - Dec 2023)	Variance
6. Veterinary Charges	1,520,947	570,916	(950,031)
SUB-TOTAL	49,076,158	12,245,313	(36,830,845)
D. Department of Roads, Public Works, Transport & Infrastructure:			
1. Bus Park Fees	41,063,850	21,909,855	(19,153,995)
2. Taxi /Motorbike Fees	65,455,200	3,963,834	(61,491,366)
3. Hire of Machineries & Equipment	500,000	196,000	(304,000)
SUB-TOTAL	107,019,050	26,069,689	(80,949,361)
E. Department of Blue Economy, Fisheries, Mining & Digital Economy:			
1. Landing Fees	126,177	61,100	(65,077)
2. Bricks/Sand/Murram/Stones	44,535,000	25,467,607	(19,067,393)
3. Fish Cess	20,334,556	4,039,816	(16,294,740)
SUB-TOTAL	64,995,733	29,568,523	(35,427,210)
F. Department of water, Irrigation, Sanitation, Environment, Energy, Forestry & Climate change:			
1. Water Charges	370,500	292,684	(77,816)
2. Noise Pollution Fees	429,487	257,220	(172,267)
3. Conservancy Fees/Wildlife Grants	250,000	87,480	(162,520)
SUB-TOTAL	1,049,987	637,384	(412,603)
G. Department of Governance & Administration:			
1. Fines & Penalties	3,829,550	1,354,517	(2,475,033)
2. Fire Inspection Fees	1,582,178	227,550	(1,354,628)
SUB-TOTAL	5,411,728	1,582,067	(3,829,661)
H. Department of Youths, Sports, Gender...			
1. Hire of Stadium, park & open spaces	5,789,720	806,235	(4,983,485)
SUB-TOTAL	5,789,720	806,235	(4,983,485)
H. Department of Finance % Economic Planning:			
1. Miscellaneous Incomes	9,610,528	4,853,565	(4,756,963)
SUB-TOTAL	9,610,528	4,857,565	(4,752,963)
I. Department of Public Health (A-I-A)			
1. FIF & Billed NHIF	1,888,053,228	441,601,689	(1,446,451,539)

REVENUE STREAMS	Revised Estimates FY 2023/24	Actual Revenue (July 2023 - Dec 2023)	Variance
SUB-TOTAL	1,888,053,228	441,601,689	(1,446,451,539)
GRAND TOTAL (KSH)	2,378,948,918	566,453,318	(1,812,495,600)

SUMMARY OF COLLECTIONS BY DEPARTMENTS

The following chart indicates the percentage each department has made into the revenue basket for Homa Bay County government.



D. REVENUE COLLECTION & MANAGEMENT SYSTEM PERFORMANCE –
DECEMBER 2023

Out of **Kshs. 19,468,189** that was collected by Revenue Officers in the Sub-Counties for the month of December 2023, a total of **Kshs. 15,559,272** which is **80 per cent** was collected through the system. Table 4.1 shows the performance of sub-counties in usage of the revenue collection system.

Table 4.1 Revenue Collection System performance Report.

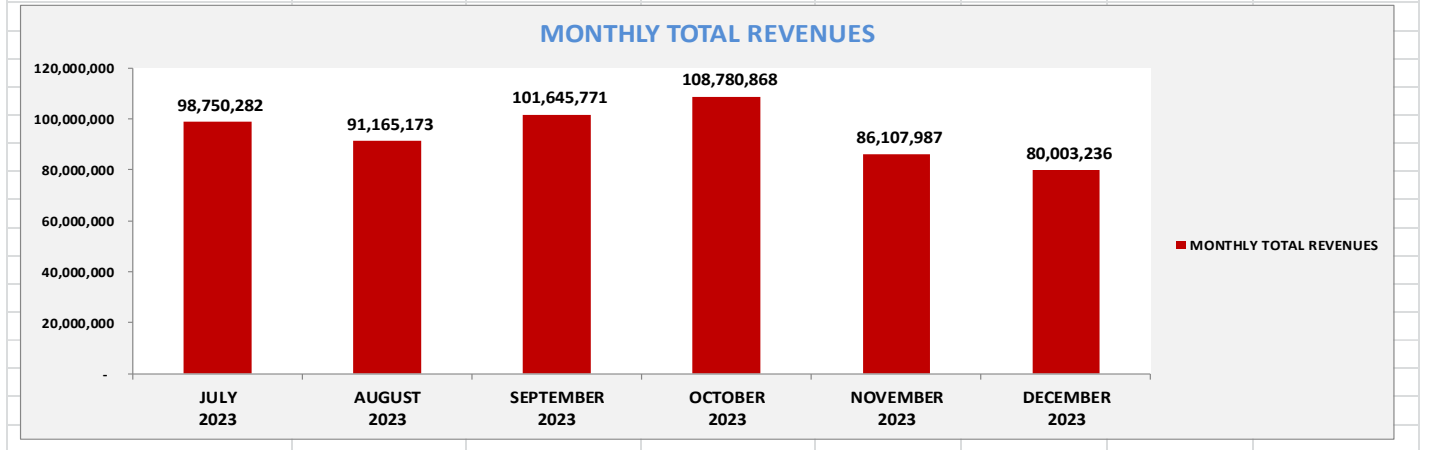
SUB-COUNTY	DECEMBER 2023 COLLECTIONS	DECEMBER 2023 SYSTEM COLLECTIONS	SYSTEM COLLECTIONS % ATTAINED
Rachuonyo North	5,042,620	4,911,270	97%
Suba South	1,410,754	1,220,429	87%
Suba North	1,793,710	1,550,229	86%
Rachuonyo East	1,701,830	1,459,720	86%
Rangwe	1,108,319	954,920	86%
Ndhiwa	1,024,540	861,940	84%
Rachuonyo South	2,209,870	1,846,120	84%
HomaBay Town	3,611,545	2,754,644	76%
Headquarters	1,565,001		0%
Sub-Total (ksh)	19,468,189	15,559,272	80%

E. MONTHLY REVENUE TREND REPORTS.

As at 31st December 2023, the County had raised a total of Kshs. 566,453,318 against this financial year's target of Kshs. 2,378,948,918. The Revenue already generated includes Kshs. 441,601,689 raised by health facilities but NOT disbursed to the County Revenue Fund Account. This data is presented on a monthly basis in table 5.1 below.

Table 5.1:Monthly Revenue Report FY 2023/24

REVENUE SOURCE	JULY 2023	AUGUST 2023	SEPTEMBER 2023	OCTOBER 2023	NOVEMBER 2023	DECEMBER 2023	TOTALS (KSH)
Facilities: NHIF	74,608,790	63,856,744	71,100,966	73,099,917	55,093,885	51,573,121	389,333,423
FIF	8,931,579	8,693,787	8,172,431	8,742,267	8,766,276	8,961,926	52,268,266
Other Streams	15,209,913	18,614,642	22,372,374	26,938,684	22,247,826	19,468,189	105,383,440
MONTHLY TOTAL REVENUES	98,750,282	91,165,173	101,645,771	108,780,868	86,107,987	80,003,236	566,453,318



*****end*****

COMPANY: HOMAWASCO
 REVENUE: OWN SOURCE
 PERIOD: DECEMBER 2023/2024 FY

SOURCE	Monthly Target	Actual billed	
		Nov-23	Dec-23
Revenue channel			
Water & sewer Sales	8,803,500	5,760,365.00	4,513,210.00
Tankers	573,336	48,200.00	554,290.00
Exhausters	394,280	70,200.00	406,000.00
Dumping	125,000	411,000.00	25,500.00
Other income	476,023	410,860.00	241,721.00
TOTALS	10,372,139	6,700,625.00	5,740,721.00

REVENUE BILLED PER AREA							
Area	Monthly target	Nov-23			Dec-23		
		Billed	Collected	Collection efficiency(%)	Billed	Collected	Collection efficiency(%)
Homabay	5,296,406	4,113,804.00	1,754,605.37	43	3,132,242.00	1,670,950.14	53
Oyugis	2,008,313	749,331.00	619,169.20	83	725,343.00	518,481.61	71
Mbita	620,500	167,730.00	210,078.15	125	270,465.00	159,278.45	59
Kendu bay	504,156	477,373.00	160,947.78	34	259,205.00	134,916.00	52
West karachuonyo	-	175,447.00	53,798.00	31	76,160.00	58,094.00	76
Rodi & Asego cluster	374,125	30,390.00	24,185.00	80	-	-	-
Tanker	573,336	48,200.00	108,000.00	224	554,290.00	501,500.00	90
Exhauster	394,280	70,200.00	206,000.00	293	406,000.00	216,000.00	53
Dumping	125,000	411,000.00	446,500.00	109	25,500.00	25,500.00	100
Ndhiwa	-	14,165.00	21,367.50	151	22,160.00	21,096.00	95
Kanyadhiang	-	32,125.00	17,320.00	54	27,635.00	31,344.00	113
Direct water sales	312,931	38,660.00	73,811.00	191	94,121.00	94,121.00	100
New connection fees	122,536	158,200.00	64,605.00	41	60,600.00	55,320.00	91
Reconnection & Surcharge	40,556	4,000.00	21,417.60	535	12,000.00	32,584.32	272
Suspense			14,000.00			12,000.00	
Deposits		210,000.00	106,303.50		75,000.00	67,145.00	90
TOTALS	10,372,139	6,700,625.00	3,902,108.10	58	5,740,721.00	3,598,330.52	63

BANK SUMMARY		
MODE OF PAYMENT	Nov-23	Dec-23
MPESA 169595	3,013,501.35	2,910,055.27
MPESA 7996147	20,600.00	-
KCB	489,472.00	388,435.00
COOP DEP	106,303.50	53,000.00
COOP EXPE	2,231.25	3,421.25
EQUITY	270,000.00	227,916.00
EQUITY 1	-	-
POST BANK	-	15,503.00
TOTAL	3,902,108.10	3,598,330.52

PREPARED BY ABBOT N. ODHAMA SIGNATURE [Signature] DATE 17/01/2023
 (Commercial Manager)

HOMA-BAY COUNTY GOVERNMENT
 P. O. Box 872 - 40300, HOMA-BAY
 Revenue Office
 10 JAN 2024
RECEIVED
 Department of Finance and Economic Planning

HOMA-BAY COUNTY WATER AND
 SANITATION COMPANY LTD
 P. O. BOX 14000 HOMA-BAY
 10 JAN 2023
 COMMERCIAL MANAGER