



COUNTY GOVERNMENT OF HOMA BAY

OFFICE OF THE COUNTY DIRECTOR OF INTERNAL AUDIT

REPUBLIC OF KENYA

P.O Box 469-40300 Homa-Bay



HOMA BAY COUNTY

To

23 August 2025

CECM- Finance & Economic Planning

County Government of Homa Bay

P.O Box 469-40300

Homa Bay

RE: REPORT ON VERIFICATION OF PENDING BILLS AS AT 30 JUNE 2025

This consolidated report presents report on verified pending bills owed by the County Government of Homa Bay, combining departmental summaries, financial-year trends, and a ranked supplier analysis. The data reflects the county's outstanding financial obligations as at 30 June 2025, covering 531 bills amounting to Ksh. **1,441,260,741.00** comprising of recurrent: Ksh. 1,165,060,640.48 (80.8%) and development: Ksh. 276,200,100.52 (19.2%)

1. Distribution by Department

Pending bills are heavily concentrated in four departments, Roads, Health, Education and Gender & Sports accounting for nearly **83%** of all pending bills, driven largely by infrastructure works, medical supplies, and sports related infrastructure.

DEPARTMENT	DEVELOPMENT	RECURRENT	Grand Total
ROADS AND TRANSPORT	695,687,832.89	3,258,645.93	698,946,478.82
PUBLIC HEALTH AND MEDICAL SERVICES	196,167,608.04	179,549,904.21	375,717,512.25
GENDER AND SPORTS	101,024,024.42	16,615,460.33	117,639,484.75
OFFICE OF THE GOVERNOR	41,111,658.30	13,713,642.04	54,825,300.34
EDUCATION AND ICT	42,094,087.00	1,626,871.00	43,720,958.00
BLUE ECONOMY	35,967,961.60		35,967,961.60
WATER AND SANITATION	28,108,339.00	559,020.00	28,667,359.00
AGRICULTURE AND LIVESTOCK	13,405,677.83	5,482,285.80	18,887,963.63
GOVERNANCE,ADMINISTRATION AND DEVOLUT	1,224,555.00	13,710,607.10	14,935,162.10
TRADE AND INVESTMENT	6,572,454.00	8,244,210.00	14,816,664.00
PUBLIC SERVICE BOARD		12,970,878.00	12,970,878.00
FINANCE		9,730,285.50	9,730,285.50
LANDS AND HOUSING	3,696,442.40		3,696,442.40
LANDS		3,537,095.65	3,537,095.65
BLUE ECONOMY		2,633,817.00	2,633,817.00
MBITA MUNICIPALITY		1,899,303.36	1,899,303.36
HOMA BAY MUNICIPALITY		1,759,040.00	1,759,040.00
NDHIWA MUNICIPALITY		909,034.60	909,034.60
GRAND TOTAL	1,165,060,640.48	276,200,100.52	1,441,260,741.00

3. Distribution by Financial Year

The county's pending bills are overwhelmingly recent, with **90%** of all pending bills originate from the last three financial years, pointing to recent procurement and project execution pressures.

Financial Year	DEVELOPMENT	RECURRENT	Grand Total
2015/2016		1,041,750.00	1,041,750.00
2016/2017		821,555.00	821,555.00
2017/2018		56,500.00	56,500.00
2018/2019	4,501,960.40	1,028,331.00	5,530,291.40
2019/2020	40,941,889.00	27,818,730.00	68,760,619.00
2020/2021	1,065,871.80	30,113,226.00	31,179,097.80
2021/2022	14,078,896.80	32,136,125.00	46,215,021.80
2022/2023	281,306,081.81	50,474,301.50	331,780,383.31
2023/2024	558,634,806.40	75,657,098.48	634,291,904.88
2024/2025	264,531,134.27	57,052,483.54	321,583,617.81
Grand Total	1,165,060,640.48	276,200,100.52	1,441,260,741.00

4. Supplier Exposure — Largest to Smallest

A comprehensive list of 467 suppliers attached with no significant concentration risk observed. No supplier holds above 10% of the entire pending bills stock.

6. Overall Assessment

The County Government of Homa Bay faces a significant and highly concentrated pending bills burden, driven by:

- Road construction and maintenance
- Health sector supplies and facility upgrades
- Sports infrastructure


We note that the total amount of Pending bills has increased by **21%** from 2023/2024

7. Recommendations

1. Since 90% of bills are from the last three financial years, the county is increasingly carrying current expenditure into future budgets. A policy should be enacted requiring that no more than a defined percentage of a department's annual budget may be carried forward as pending bills. This creates fiscal discipline at the department head level.
2. The County Treasury should introduce rolling quarterly cash flow forecasts tied to actual revenue receipts (own-source revenue + equitable share), and procurement approvals should be gated against available cash, not just budget votes.
3. For large infrastructure contractors especially in Roads the county could explore structured settlement options such as partial payment now plus priority award on upcoming tenders — reducing cash outflow while incentivising contractors to remain engaged. This may require legal and procurement review but can ease fiscal pressure.

8. Conclusion

If these suggested recommendations are fully implemented, the county will have a better structured management of their stock of pending bills going forward.

COUNTY INTERNAL AUDIT
 Yours sincerely,

 Daniel Ochieng Anyango
County Director of Internal Audit
 Cc: Chief Officer Finance

Head of Accounts

SUPPLIER	DEVELOPMENT	RECURRENT	Grand Total
1 Kenya Medical Supplies Authority		104,814,066.10	104,814,066.10
2 Yuvi Construction	39,717,449.00		39,717,449.00
3 County Pension Fund (CPF)	32,500,000.00		32,500,000.00
4 KANIYUAK LTD	29,135,550.00		29,135,550.00
5 BELINE RASH LTD	24,605,855.00		24,605,855.00
6 SIX ELEVEN CONSTRUCTION	24,073,369.00		24,073,369.00
7 DELET CONSTRUCTION LTD	19,934,000.00		19,934,000.00
8 KEMARA	19,857,000.00		19,857,000.00
9 JESIPEM BUILDING & CONS. LTD	19,560,000.00		19,560,000.00
10 GMASTIC AGENCY LTD	19,057,728.16		19,057,728.16
11 STEFAHO BUILDING & CONS LTD	18,383,500.00		18,383,500.00
12 CONTEMPORARY ENG. COMPANY LIMITED	18,309,850.20		18,309,850.20
13 HOFA GENERAL SUPPLIES	17,751,000.00		17,751,000.00
14 KOSOKO PACHO LTD	17,682,500.00		17,682,500.00
15 Contemporary Engineering Co. limited	17,379,457.22		17,379,457.22
16 LAVIN CONTRACTORS LIMITED	16,832,145.20		16,832,145.20
17 NYAMNABU LTD	15,846,600.00		15,846,600.00
18 Baykens Enterprises	11,860,184.07	2,847,300.00	14,707,484.07
19 SHIFA ENTERPRISES	14,093,939.00		14,093,939.00
20 BIMACO ENTERPRISES LIMITED	13,966,458.00		13,966,458.00
21 TELTEX HOLDINGS LTD.	13,937,355.00		13,937,355.00
22 THINGWAN COMPANY LTD.	13,633,441.26		13,633,441.26
23 AVATECH CONSTRUCTION LTD	12,288,109.68		12,288,109.68
24 RYAGLE ENTERPRISES	9,602,409.00	2,496,600.00	12,099,009.00
25 PESIS GENERAL SUPPLIES	11,626,500.00		11,626,500.00
26 FLODIDA VENTURES LIMITED	11,242,151.72		11,242,151.72
27 M/S COMPASSIONATE WORKS LIMITED	9,996,256.00		9,996,256.00
28 JORIWO ENTERPRISES	9,968,500.00		9,968,500.00
29 STARCOM INVESTMENTS COMPANY LTD	9,793,552.42		9,793,552.42
30 GEOLUX GENERAL WORKS	9,791,281.60		9,791,281.60
31 Abymeds Supplies	5,327,000.00	4,382,500.00	9,709,500.00
32 BISSOL INVESTMENT LTD	9,516,605.20		9,516,605.20
33 TESS LIMITED	8,842,692.60		8,842,692.60
34 LAMBDA LOGISTICS LTD	8,815,188.00		8,815,188.00
35 PESES GENERAL SUPPLIES	8,576,100.00		8,576,100.00
36 NEW SPUR AGENCY LTD	8,533,308.00		8,533,308.00
37 VANBIX ENTERPRISES LTD.	8,527,660.36		8,527,660.36
38 Trade		8,244,210.00	8,244,210.00
39 LOBILL INVESTMENT LTD	8,155,562.12		8,155,562.12
40 MAXFAM CAPITAL VENTURES:	8,124,447.26		8,124,447.26
41 STADIA BUILDERS LTD	7,482,839.79		7,482,839.79
42 GEODIANE COMPANY LTD	7,445,283.68		7,445,283.68
43 YOUNGLINE ENTERPRISES	7,342,608.60		7,342,608.60
44 FLODIDA VENTURES LTD	7,340,655.28		7,340,655.28
45 SECOTECH GENERAL WORKS LTD	7,317,720.00		7,317,720.00
46 Damito Holdings Limited	5,359,677.76	1,920,000.00	7,279,677.76
47 WENERICK COMPANY	7,095,004.34		7,095,004.34
48 PADAMU ENGINEERING LIMITED	7,030,137.56		7,030,137.56
49 EARTHPLAN CONSTRUCTION LTD	7,020,102.30		7,020,102.30
50 HOMABAY ENGINEERING	6,956,152.18		6,956,152.18
51 THEODORIC ENTERPRISES	6,745,400.00		6,745,400.00
52 RESTAH COMPANY LTD	6,662,190.20		6,662,190.20
53 LOMADA	6,025,000.00		6,025,000.00
54 Shamas Road Construction Company	5,980,750.00		5,980,750.00
55 STUMWINKS LOGISTICS LIMITED	5,894,267.00		5,894,267.00
56 RODIKS COMPANY LIMITED	5,823,490.00		5,823,490.00
57 DARWISH ENTERPRISES LTD		5,535,788.24	5,535,788.24
58 ARCANUM ENTERPRISES LIMITED	5,505,611.77		5,505,611.77
59 ROMADICO INVESTMENT LIMITED	5,297,072.72		5,297,072.72
60 Joriwo enterprise	5,078,000.00		5,078,000.00
61 WELLBORING GROUND WATER	5,000,000.00		5,000,000.00
62 ISOLOOK ENTERPRISES LIMITED	4,981,003.00		4,981,003.00
63 PEAD HOPE	4,978,372.00		4,978,372.00
64 DRIFT MARK INVESTMENT LTD	4,975,416.32		4,975,416.32
65 ARROWDEC INTERNATIONAL	4,914,590.79		4,914,590.79
66 HAPEX CONTRACTORS LTD	4,890,615.68		4,890,615.68
67 CYNLAM SOLUTIONS SOLUTIONS LIMITED	4,889,516.00		4,889,516.00

COUNTY INTERNAL AUDIT
INTERNAL AUDIT

28/10/2015

Daniel

HOMA-BAY COUNTY GOVERNMENT
P. O. Box 469 - 40300, HOMA-BAY

68	Icarus construction Ltd	4,887,919.54		4,887,919.54
69	ABBYLIZZ CONNECTIONS	4,879,250.00		4,879,250.00
70	DIJAN INVESTMENT LIMITED	4,879,062.08		4,879,062.08
71	DACS LOGISTICS CIVIL ENGINEERING & CONSTRUCTION /GENERAL SUPPLIES	4,874,900.00		4,874,900.00
72	RAYMER ENTERPRISES LIMITED	4,843,116.00		4,843,116.00
73	HEAVY DIESEL SERVICES LTD	4,812,840.00		4,812,840.00
74	VANBIX ENTERPRISES LTD.	4,812,564.35		4,812,564.35
75	ABCAM SERVICES	4,793,676.80		4,793,676.80
76	WALMUR INVESTMENT LTD	4,676,250.00		4,676,250.00
77	WALOKYT LTD	4,672,364.00		4,672,364.00
78	NELIMA HOLDINGS LTD	4,657,980.00		4,657,980.00
79	KISIARA ENTERPRISES LIMITED	4,587,225.27		4,587,225.27
80	FORTROUTE INTERNATIONAL LTD	4,549,980.52		4,549,980.52
81	FLYMAX INVESTMENT CO. LTD	4,522,631.00		4,522,631.00
82	HAVINNO ENTERPRISES	4,446,512.00		4,446,512.00
83	Everlink Investment Ltd	4,441,640.00		4,441,640.00
84	ALLIED TRIZOG VENTURES	4,410,320.00		4,410,320.00
85	COTIAH ENTERPRISES LIMITED	4,342,238.56		4,342,238.56
86	KOMBIRO BUILDING COMPANY	4,335,481.80		4,335,481.80
87	Cotiah enterprises	4,300,000.00		4,300,000.00
88	CHACHA CREATIVE AGENCY		4,277,159.82	4,277,159.82
89	RAKIWEYS CONSTRUCTION LTD	4,239,329.60		4,239,329.60
90	LARMONE ENTERPRISES	4,205,174.00		4,205,174.00
91	JANNY CONTRACTORS LTD	4,171,216.16		4,171,216.16
92	NARIOX AGENCIES LIMITED	4,164,110.00		4,164,110.00
93	BONIFA HOLDINGS LIMITED	4,160,421.20		4,160,421.20
94	KEZZETY INVESTMENTS	4,135,889.95		4,135,889.95
95	HOMABAY ENGINEERING CO LTD	4,125,720.00		4,125,720.00
96	CALGEN GENERAL SOLUTION	4,055,169.30		4,055,169.30
97	JOHIRI INVESTMENT	3,998,995.60		3,998,995.60
98	QUASYBHAI CONSTRUCTION LTD.	3,965,278.30		3,965,278.30
99	ADVANCED MEDICAL SOL LTD	3,959,420.00		3,959,420.00
100	TAKAYA ENTERPRISES LTD	3,869,591.80		3,869,591.80
101	KIMIST SOLUTION LTD	3,842,009.90		3,842,009.90
102	Chajo Pharmaceutical limited		3,786,228.00	3,786,228.00
103	JANNY CONTRACTORS LIMITED	3,730,251.44		3,730,251.44
104	LOBILL INVESTMENTS LIMITED	3,614,884.80		3,614,884.80
105	PEERHOUSE AFRICA LIMITED	3,597,461.60		3,597,461.60
106	Belivent Enterprises Ltd	3,588,895.00		3,588,895.00
107	Oxsie General Supplies	3,523,250.00		3,523,250.00
108	NELIMA HOLDINGS LIMITED	3,506,750.00		3,506,750.00
109	TOTAL HOSPITAL SOLUTIONS	3,506,000.00		3,506,000.00
110	SALIMNA VENTURES LIMITED	3,499,968.00		3,499,968.00
111	Lawtex Construction Works Ltd	3,499,372.00		3,499,372.00
112	RAYMER ENTERPRISES	3,499,182.00		3,499,182.00
113	LANCY INTERNATIONAL CO. LTD	3,495,399.00		3,495,399.00
114	ONE-TUELV CONSTRUCTION LTD	3,434,091.84		3,434,091.84
115	MASIACH ENTERPRISES LTD	3,416,561.34		3,416,561.34
116	VIVTECK INVESTMENT LIMITED	3,403,962.00		3,403,962.00
117	SILOW SMARTE INVESTMENT LTD	3,399,780.00		3,399,780.00
118	EVESTER AND CO. INVESTMENT	3,339,640.00		3,339,640.00
119	SCONAN TRADING CO. LTD	3,319,299.40		3,319,299.40
120	Electrowatts Ltd	3,317,004.00		3,317,004.00
121	MARKRAM LTD	3,245,700.00		3,245,700.00
122	PHELLOTIM LIMITED	3,156,278.00		3,156,278.00
123	FAST CONSTRUCTION LTD	3,083,210.40		3,083,210.40
124	Maja Sparkle Ltd	3,064,836.00		3,064,836.00
125	Qajaj Agencies LTD	3,062,724.00		3,062,724.00
126	Sibur Investment limited	3,058,805.00		3,058,805.00
127	QUEENO INVESTMENT LTD	3,045,423.40		3,045,423.40
128	Micahs Tavan	3,027,973.00		3,027,973.00
129	Teltex Holdings Ltd	3,002,312.00		3,002,312.00
130	Abiter Business Enterprises	3,000,572.20		3,000,572.20
131	Joeches Investment Ltd	2,999,818.00		2,999,818.00
132	AMMACO VENTURES LIMITED	2,998,985.42		2,998,985.42
133	Jeshnene Enterprises	2,998,240.00		2,998,240.00
134	Dalzan Enterprises limited	2,995,259.20		2,995,259.20
135	yatovel Enterprises Ltd	2,992,948.00		2,992,948.00
136	NICTAM COMPANY LTD	2,992,691.00		2,992,691.00

COUNTY INTERNAL AUDITORS

Daniel
 23 AUG 2025

HOMA-BAY COUNTY GOVERNMENT
 P.O. Box 460, 40300 HOMA BAY

137	Phiope Enterprises	2,989,568.59		2,989,568.59
138	Aqueeno Office Support services	2,987,937.00		2,987,937.00
139	BECAV ENTERPRISES	2,957,471.00		2,957,471.00
140	THE STANDARD GROUP PLC		2,948,492.00	2,948,492.00
141	TINUM MEDICALS LIMITED	2,928,777.00		2,928,777.00
142	MEMALI ENTERPRISES LTD	2,912,166.08		2,912,166.08
143	CHECKMATE INVESTMENT	2,900,928.00		2,900,928.00
144	Godlins Hygeinic Services		2,870,000.00	2,870,000.00
145	MIJESH ENTERPRISES LIMITED	2,861,836.00		2,861,836.00
146	ABERLARD ENTERPRISES	2,850,004.00		2,850,004.00
147	Forte Route International Limited		2,834,080.00	2,834,080.00
148	ICARUS CONSTRUCTIONLTD	2,830,849.60		2,830,849.60
149	Surecheck Medical Laboratories		2,817,300.00	2,817,300.00
150	LOGDAM VENTURES	2,777,040.00		2,777,040.00
151	Jono Logistics		2,732,880.00	2,732,880.00
152	RYEVIC ENTERPRISES	2,676,424.00		2,676,424.00
153	Rooyghon merchants limited	2,644,000.00		2,644,000.00
154	STANDARD GROUP PLC		2,550,590.00	2,550,590.00
155	WELLBORING GROUND WATER	2,500,000.00		2,500,000.00
156	GANJONI SPARES AND HARDWARE	2,500,000.00		2,500,000.00
157	Emirates Enterprises	2,499,000.00		2,499,000.00
158	Everlink investment Ltd	2,498,500.00		2,498,500.00
159	KENYA SOLAR SOLUTIONS	2,488,804.60		2,488,804.60
160	ISOLOOK ENTERPRISES LTD	2,475,546.72		2,475,546.72
161	Kabadere Ventures LTD	2,461,600.00		2,461,600.00
162	TRABEMCO CONSTRUCTION CO LTD	2,432,508.63		2,432,508.63
163	SOLFEGE AGENCY		2,388,710.00	2,388,710.00
164	BRITAGE CONSTRUCTION LTD	2,371,320.00		2,371,320.00
165	SWALLEX CONTRACTORS	2,360,500.00		2,360,500.00
166	M/S SKYTEX CONSTRUCTION LIMITED	2,343,520.00		2,343,520.00
167	INTERCOUNTIES CLEANING AND GENERAL SERVICES		2,257,302.00	2,257,302.00
168	MONOKAMEH GEN INVESTMENT LTD	2,249,704.00		2,249,704.00
169	The standard Group	1,508,452.40	712,000.00	2,220,452.40
170	Midastach Limited	2,211,900.00		2,211,900.00
171	EKITHRO CO LTD	2,191,856.50		2,191,856.50
172	M/S ROTEKE CONSTRUCTION LIMITED	2,191,758.30		2,191,758.30
173	FAIJA LTD	2,167,576.00		2,167,576.00
174	GAMBA MOTORS		2,146,000.00	2,146,000.00
175	JAGOSH ENTERPRISES		2,137,023.40	2,137,023.40
176	EDUSAN CONSULTING ENGINEERING LTD	2,086,399.72		2,086,399.72
177	Abbylizz Connections		2,067,800.00	2,067,800.00
178	MASIACH ENTERPRISES	2,058,630.18		2,058,630.18
179	M/S VELPA GENERAL CONSTRUCTORS LIMITED	2,052,330.00		2,052,330.00
180	Zimple Auto services		2,012,943.00	2,012,943.00
181	M/S SIRAWA VENTURES	2,000,057.00		2,000,057.00
182	Gatelogics Enterprises	1,999,992.00		1,999,992.00
183	M/S SWIZZO ENTERPRISES LIMITED	1,999,667.00		1,999,667.00
184	M/S DIVAJO ENTERPRISES LIMITED	1,996,968.00		1,996,968.00
185	M/S MEKATRONIK ENGINEERING LIMITED	1,996,968.00		1,996,968.00
186	Pamory Trading Company Ltd	1,995,000.00		1,995,000.00
187	M/S GYAVIRA ENTERPRISES LIMITED	1,992,480.00		1,992,480.00
188	M/S VIJANA TUNAWEZA	1,992,480.00		1,992,480.00
189	SCONAN TRADING COMPANY	1,963,960.00		1,963,960.00
190	M/S TIVERTON TRADING COMPANY LIMITED	1,945,744.50		1,945,744.50
191	M/S PAMORY TRADING COMPANY LIMITED	1,933,016.00		1,933,016.00
192	THINGWAN LIMITED	1,900,077.40		1,900,077.40
193	Autobarn Parts		1,897,916.00	1,897,916.00
194	DACS LOGISTICS	999,484.00	881,000.00	1,880,484.00
195	WE ARE ENTERPRISE	1,829,258.00		1,829,258.00
196	KRYSTALLINE CO LTD		1,799,340.00	1,799,340.00
197	PRINT AFRICA LIMITED	1,797,802.00		1,797,802.00
198	CAMEL TANKS	1,790,500.00		1,790,500.00
199	Zebham Enterprises Ltd		1,786,520.00	1,786,520.00
200	ICARUS CONSTRUCTIONLTD	1,760,438.00		1,760,438.00
201	LAFEY CONSTRUCTION COMPANY LIMITED	1,755,350.00		1,755,350.00
202	BIOMEDICAL & ENGINEERING SOL (K) LTD	1,704,000.00		1,704,000.00
203	Falkage Ventures Limited	1,702,000.00		1,702,000.00
204	KOMBIRO BUILDING HOLDING CO LTD	1,701,836.00		1,701,836.00
205	KODAWO PLUMBERS AND	1,699,237.00		1,699,237.00

COUNTY INTERNAL AUDIT
INTERNAL AUDIT

23 AUG 2005

Daniel

HOMA-BAY COUNTY GOVERNMENT
P. O. Box 469 - 40700, HOMA-BAY

206	GROBERIFT ENTERPRISES		1,660,000.00	1,660,000.00
207	Samrotec Enterprises Ltd	449,871.00	1,200,000.00	1,649,871.00
208	Swiftapt Enterprise	1,597,990.00		1,597,990.00
209	SANTOKEN LTD	1,596,000.00		1,596,000.00
210	FRESEZOH GENERAL SUPPLIERS	1,572,716.40		1,572,716.40
211	LANTERN INVESTMENTS LTD		1,567,370.00	1,567,370.00
212	M/S LABSAM ENTERPRISES P.O BOX 960-40300, HOMA-BAY	1,525,830.00		1,525,830.00
213	Joeches Investments Limited		1,520,000.00	1,520,000.00
214	ENOCHEM AGROVET	1,500,000.00		1,500,000.00
215	M/S WILLING KENJA COMPANY LIMITED	1,496,840.00		1,496,840.00
216	NYAKOMO INVESTMENTS LIMITED	1,485,837.04		1,485,837.04
217	M/S CHALMAJOBEE CONSTRUCTION LIMITED	1,485,130.00		1,485,130.00
218	Adoeli Enterprises		1,460,000.00	1,460,000.00
219	Aydenew General Enterprises		1,440,000.00	1,440,000.00
220	Petoo One Agencies		1,425,000.00	1,425,000.00
221	SEA INC		1,418,475.00	1,418,475.00
222	Hotel Twin Towers		1,418,000.00	1,418,000.00
223	MARIO JONES VENTURES LIMITED P.O BOX 358-40300, HOMA-BA	1,403,414.00		1,403,414.00
224	M/S PLANET EVENTS AND CATERERS		1,386,172.10	1,386,172.10
225	Aduza Investements Ltd		1,384,000.00	1,384,000.00
226	NATION MEDIA GROUP		1,372,048.00	1,372,048.00
227	VITOLOGIC ENTERPRISES LTD	1,349,033.00		1,349,033.00
228	SHAMAPHIL INVESTMENT LIMITED	1,343,946.70		1,343,946.70
229	M/S JESMIC COMPUTER		1,322,261.00	1,322,261.00
230	Seabud Enterprises	1,300,000.00		1,300,000.00
231	OBWANDA OSUM INVESTMENT LIMITED	1,291,139.00		1,291,139.00
232	Hotel Tausi		1,243,160.00	1,243,160.00
233	M/S RAMEEZ WORKS CO. LTD		1,233,878.37	1,233,878.37
234	EDDAHN CLEANING AND GABBAGE COLLECTION		1,228,000.00	1,228,000.00
235	ICARUS CONSTRUCTION LIMITED	1,224,555.00		1,224,555.00
236	KIBO AFRICA LIMITED	1,200,000.00		1,200,000.00
237	Robitek Investment		1,200,000.00	1,200,000.00
238	Chase Miami Ventures Ltd	1,199,900.00		1,199,900.00
239	POLLUX GENERAL SERVICES LTD		1,199,100.00	1,199,100.00
240	Nalyd Enterprises Limited		1,198,200.00	1,198,200.00
241	ADHOLA MOTORS		1,130,030.00	1,130,030.00
242	EUNIFRRAY HARDWARE & CONST. CO	1,111,770.00		1,111,770.00
243	M/S YATOVEL ENTERPRISES LIMITED	1,103,040.00		1,103,040.00
244	PORT CONSTRUCTION AND ENGINEERING LTD	1,072,254.00		1,072,254.00
245	RATIDO ENTERPRISE LIMITED P.O BOX 401-40300, HOMA-BAY	1,065,871.80		1,065,871.80
246	MATTY DEVELOPERS LTD	1,054,623.71		1,054,623.71
247	JEWLET ENTERPRISES	1,027,000.00		1,027,000.00
248	Dulanto Enterprises Co.Ltd		1,000,000.00	1,000,000.00
249	Fognini Enterprises kenya Ltd		1,000,000.00	1,000,000.00
250	Allied Trizog Ventures	999,900.00		999,900.00
251	Geolux General works	999,600.00		999,600.00
252	Secotech General Works	998,990.00		998,990.00
253	Yatovel Enterprises limited	997,500.00		997,500.00
254	PENDERS INVESTMENTS LTD	996,200.00		996,200.00
255	MEPAK ENTERPRISE	987,980.00		987,980.00
256	AFWAYOS OFFICE VENTURES LTD	987,000.00		987,000.00
257	BINA VENTURES		980,000.00	980,000.00
258	Jonbella Investment Limited	977,655.80		977,655.80
259	STEREDA AGENCIES		975,000.00	975,000.00
260	Tureim Trading Limited	971,000.00		971,000.00
261	NALYD ENTERPRISES		959,334.99	959,334.99
262	BELIENI EVENTS LLP		951,614.00	951,614.00
263	DAMAGRA COMPANY LTD		923,000.00	923,000.00
264	TRANSSONY LTD	914,735.00		914,735.00
265	LAKERS CONSULTANCY	891,000.00		891,000.00
266	ACRYLIZ INVESTMENT		888,021.00	888,021.00
267	Markam Ltd		884,674.00	884,674.00
268	GIRTH CONSTRUCTION LTD	879,000.00		879,000.00
269	M/S SYLACOME ENTERPRISES		851,200.00	851,200.00
270	Fastlink Express Limited		850,000.00	850,000.00
271	FASTLINK EXPRESS LTD		850,000.00	850,000.00
272	M/S IMOTH INSURANCEBROKERS		843,441.00	843,441.00
273	Mwangaza Electroworks Co. Ltd	837,120.00		837,120.00
274	ELLYCO MOTORS		830,500.00	830,500.00

COUNTY INTERNAL AUDITOR
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275	DEXTER ENTERPRISES LTD		800,000.00	800,000.00
276	DAFEC LIMITED		785,400.00	785,400.00
277	HOTEL TWIN TOWERS HOMABAY		784,000.00	784,000.00
278	BELIENI EVENTS		777,363.60	777,363.60
279	M/S VICON AUTO SPARE & SERVICES		768,334.00	768,334.00
280	Johncele Insurance Brokers LTD		766,700.00	766,700.00
281	NASO LIMITED		750,397.50	750,397.50
282	Elicat General Supplies LTD		733,580.00	733,580.00
283	KOSOVO BUILDING AND SUPPLIES	726,000.00		726,000.00
284	RAMAS ENTERPRISE LTD	718,200.00		718,200.00
285	BIGWIN PRINTERS		714,774.00	714,774.00
286	Kenya School of Government		713,013.00	713,013.00
287	ELSIEVAN CONTRACTORS KENYA LTD	695,228.00		695,228.00
288	DYNAPATH LABARATORIES	667,766.00		667,766.00
289	Mamel Company Ltd		665,000.00	665,000.00
290	Laxcom Holdings Limited		660,000.00	660,000.00
291	BENCO MERCHANTS		654,240.00	654,240.00
292	Zam Zam Petrol Station		645,000.00	645,000.00
293	JATRIJA CO LTD		642,960.00	642,960.00
294	OFFSHORE FREDEK AUTO PARTS AND SERVICES		639,818.00	639,818.00
295	SCIM LTD		625,000.00	625,000.00
296	Jabali Country Lodge		624,024.00	624,024.00
297	SPEEDWALL BUILDING TECHNOLOGY	618,600.00		618,600.00
298	ELIVIX LIMITED		614,000.00	614,000.00
299	AUTOBARN PARTS(K) LIMITED		613,118.00	613,118.00
300	M/S MELEKEMA GENERALMERCHANTS		597,150.00	597,150.00
301	KENYA ALLIANCE INSURANCE		595,977.00	595,977.00
302	DADA EPZ		594,677.00	594,677.00
303	Belaxs Development Consultancy Ltd	590,000.00		590,000.00
304	JUVENGO INVESTMENTS	589,000.00		589,000.00
305	ASIMBA DAVICKY ENTERPRISES		580,000.00	580,000.00
306	NAIROBI X - RAY	580,000.00		580,000.00
307	KENYA SCHOOL OF GOVERNMENT		576,438.00	576,438.00
308	Grafte Holding Limited	547,500.00		547,500.00
309	Brightmat General Supplies		545,300.00	545,300.00
310	Vamido Limited		533,135.00	533,135.00
311	HYRISE INFORPATH	525,000.00		525,000.00
312	FLEXNET NETWORKS		521,898.00	521,898.00
313	HOTEL STARIDGE LTD		519,710.00	519,710.00
314	LACTONE INVESTMENTS		519,300.00	519,300.00
315	RAPOGO CLEANERS		510,400.00	510,400.00
316	CIPLOD LTD		500,000.00	500,000.00
317	Mtrack East Africa Ltd		500,000.00	500,000.00
318	Komus Ventures Ltd	499,999.00		499,999.00
319	Crapaphi Company Ltd		499,890.00	499,890.00
320	M/S CALSPHILCOM STATIONERS		499,748.57	499,748.57
321	BY Grace Technology	499,375.00		499,375.00
322	M/S MAKJOSH INVESTMENTS		498,949.00	498,949.00
323	M/S SEROMAX INVESTMENT		498,949.00	498,949.00
324	CLASSIC INDUSTRIAL AUTOMATION COMPANY LTD		498,700.00	498,700.00
325	M/S RUSINGACOMMUNICATION		498,600.00	498,600.00
326	Zulekah Technologies		498,589.53	498,589.53
327	OBWANDA OSUM INVESTMENT LTD		498,500.00	498,500.00
328	THINGWAN COMPANY LTD		498,500.00	498,500.00
329	Lehmsal Company Ltd		497,350.00	497,350.00
330	Nyongiro Enterprises		495,000.00	495,000.00
331	M/S Frankkogal Enterprises		494,010.00	494,010.00
332	EVOCH INVESTMENT		492,100.00	492,100.00
333	M/S OUTREACH-INTERCON		491,714.87	491,714.87
334	Cyjan Enterprises		489,666.00	489,666.00
335	M/S BIMACO ENTERPRISES LIMITED		483,865.12	483,865.12
336	IMOTH INSURANCE		480,315.00	480,315.00
337	SUPERFENNEL (K) LIMITED		476,804.97	476,804.97
338	M/S BELIVENT ENTERPRISES		475,104.50	475,104.50
339	BLUE ZEBRA LIMITED		475,000.00	475,000.00
340	BROKIVO GLOBAL ENTERPRISES		474,320.00	474,320.00
341	Williberg Farm Limited		473,150.00	473,150.00
342	TELTEX HOLDING LTD		469,529.00	469,529.00
343	GIDEONS CAPITAL LTD		468,780.50	468,780.50

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 HOMA-BAY COUNTY GOVERNMENT
 P. O. Box 469 - 40300, HOMA-BAY

344	Mbita Tourist Hotel		465,000.00	465,000.00
345	ROYAL MEDIA SERVICES		464,000.00	464,000.00
346	BIKEMO AGENCIES LTD	450,919.00		450,919.00
347	RIFIELD INVESTMENT COMPANY LIMITED		450,000.00	450,000.00
348	Institute of Certified Public Secretaries		450,000.00	450,000.00
349	WREN INTERNATIONAL	449,087.00		449,087.00
350	MICAH TAVAN LTD	448,328.00		448,328.00
351	COMNEX CONSTRUCTION	445,863.00		445,863.00
352	DEMMY LTD		443,000.00	443,000.00
353	M/S AMARICOM INVESTMENT		438,510.00	438,510.00
354	JAKOPODO ENTERPRISES LTD		433,520.00	433,520.00
355	MARICOM CENTRE CO. LIMITED		432,229.63	432,229.63
356	M/S DEBUXX GRAPHICS		418,625.75	418,625.75
357	Eymoy General Supply		410,000.00	410,000.00
358	Injiti Enterprises		403,600.00	403,600.00
359	INJITI ENTERPRISES LTD	403,600.00		403,600.00
360	M/S NOLDS INVESTMENT LTD		402,408.68	402,408.68
361	NOLDS INVESTMENT LTD		402,408.68	402,408.68
362	CYNLARM SOLUTIONS		401,360.00	401,360.00
363	LAKESTONE ENTERPRISES		399,160.00	399,160.00
364	TIMARPH CONSTRUCTION LTD		392,777.80	392,777.80
365	Vicraam Solutions limited		392,000.00	392,000.00
366	Rolicoln Synergies Limited		388,600.00	388,600.00
367	M/S MILACO INVESTMENT LIMITED		388,000.00	388,000.00
368	M/S INFOCARE TECHNOLOGIES		380,000.00	380,000.00
369	PESCALINE LTD		379,712.00	379,712.00
370	Jolick Enterprises		376,000.00	376,000.00
371	GREAT KASIPUL AUTO GARAGE		372,476.00	372,476.00
372	Pevsiel Enterprises		370,800.00	370,800.00
373	RAYZTECH AUTO SERVICES		367,780.00	367,780.00
374	M/S VAMIDO LIMITED		365,895.70	365,895.70
375	SONIPACT ENTERPRISES		360,064.00	360,064.00
376	RADEF SUPPLIES AND SERVICES LTD		356,520.00	356,520.00
377	KASUKE BUILDERS	351,097.00		351,097.00
378	ANEK GENERAL WORK LTD	349,325.00		349,325.00
379	KOMUS VENTURES LTD	349,000.00		349,000.00
380	Imoth Insurance Brokers Ltd		347,441.00	347,441.00
381	Prime care Cleaning Services		345,000.00	345,000.00
382	WALOT TECHNICAL LTD		338,256.00	338,256.00
383	IMOTH INSURANCE BROKERS LIMITED		337,080.00	337,080.00
384	LAWHOS ENTERPRISE LIMITED		336,280.45	336,280.45
385	OFFSHORE CONSTRUCTION AND GENERAL SUPPLY	167,100.00	167,100.00	334,200.00
386	Elyco Motors Limited		333,768.00	333,768.00
387	KADASSY GENERAL ENTERPRISES LTD		333,000.00	333,000.00
388	M/S CLAINVA CONSTRUCTION		319,095.70	319,095.70
389	Quality Fasccoh Services		316,174.65	316,174.65
390	RODEC ENTERPRISES LTD		309,233.00	309,233.00
391	Zamzam Petrol Station		300,060.00	300,060.00
392	ALLOYCOM ENTERPRISES		300,000.00	300,000.00
393	AMATA ENTERPRISES HOLDINGS		300,000.00	300,000.00
394	Likamo Enterprises		300,000.00	300,000.00
395	Sylherry Company Ltd		300,000.00	300,000.00
396	JAYCEE HOME FITNESS COMPANY LIMITED		298,500.00	298,500.00
397	AURELIEN INVESTMENT LIMITED		295,888.74	295,888.74
398	TWIN KING & RYAN ENTERPRISES LTD		295,800.00	295,800.00
399	MILACO INVESTMENT		290,784.00	290,784.00
400	VAALIVA ENTERPRISES		290,000.00	290,000.00
401	VAMIDO LTD		288,880.00	288,880.00
402	SCOTTISH ENTERPRISE		288,000.00	288,000.00
403	THARALI CLEANERS LTD		285,000.00	285,000.00
404	M/S CIC GENERAL INSURANCE		282,018.00	282,018.00
405	AKASHA PETROLEUM LIMITED		274,550.00	274,550.00
406	M/S KALIANYA TRADING		273,185.38	273,185.38
407	Kitrachar Enterprises Ltd		270,000.00	270,000.00
408	GLOBE CURVE GROUP LIMITED		268,100.00	268,100.00
409	OCHOL NYIERA		267,000.00	267,000.00
410	DUTCHES INTERIOR SUPPLIERS		261,000.00	261,000.00
411	Ecojen Holdings Ltd		257,081.59	257,081.59
412	ALLETTS ENTERPRISES LTD		250,000.00	250,000.00

COUNTY INTERNAL AUDITOR
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* *Daniel* *
HOMA-BAY COUNTY GOVERNMENT
P. O. Box 469 - 40300, HOMA-BAY

413	LIMUSH MOTORS		247,090.00	247,090.00
414	NALYD ENTERPRISES LTD		247,000.00	247,000.00
415	M/S DACS LOGISTICS		233,750.00	233,750.00
416	Benamon Insurance		230,009.00	230,009.00
417	MILJAC ENTERPRISES CO. LTD		228,840.00	228,840.00
418	ECOJEN HOLDINGS		227,549.54	227,549.54
419	NASO VENTURES SUPPLIERS		225,931.59	225,931.59
420	M/S DENEMMAC AGENCIES		224,900.00	224,900.00
421	M/s Pambo Hotel		224,800.00	224,800.00
422	M/S EZAMU ENTERPRISES		218,725.60	218,725.60
423	Pineconne Hotel		216,000.00	216,000.00
424	ONE TOUCH TECHNOLOGIES		210,760.00	210,760.00
425	CHRISCENT COMPANY LTD		210,000.00	210,000.00
426	QUALITY FASCOH SERVICES		205,000.00	205,000.00
427	BOQUINA BRANDING AND RENOVATORS		200,000.00	200,000.00
428	BREEZLI ENTERPRISES		198,536.00	198,536.00
429	KIMIST SOLUTIONS LTD		198,500.00	198,500.00
430	Artline Contractors Ltd		190,000.00	190,000.00
431	The Standard Media Group		174,000.00	174,000.00
432	Cold Springs Hotel Ltd		165,000.00	165,000.00
433	BESHONA ENTERPRISES		160,725.00	160,725.00
434	LABYRINTH LTD	160,000.00		160,000.00
435	Asumbi Gardens Resort		157,000.00	157,000.00
436	The Key grounds		156,700.00	156,700.00
437	M/S ECOJEN HOLDINGLIMITED		154,118.38	154,118.38
438	OFFSHORE FREDEK AUTOPARTS		151,800.00	151,800.00
439	STANDARD GROUP		148,000.00	148,000.00
440	CIC GENERAL INSURANCE LIMITED		147,291.00	147,291.00
441	Hotel Staridge Limited		147,000.00	147,000.00
442	CIC General Insurance		146,800.00	146,800.00
443	SELBY CONTRACTOR LTD		146,640.00	146,640.00
444	DIZZOH ENTERPRISE LIMITED		133,000.00	133,000.00
445	ZIMPLE AUTO SERVICES		131,500.00	131,500.00
446	DAMAGETO CONSTRUCTORS & GENERAL MERCHANTS LTD		128,000.00	128,000.00
447	Rameez Works Company LTD		127,100.00	127,100.00
448	Sameve Company Ltd		120,000.00	120,000.00
449	M/S PENDERS INVESTMENT		98,900.00	98,900.00
450	ALTQ CONSULTANTS		86,255.00	86,255.00
451	Makjosh Investment Ltd		80,000.00	80,000.00
452	TAKAFUL INSURANCE OF AFRICA		74,373.00	74,373.00
453	Golden Rays Hotel		74,000.00	74,000.00
454	HOTEL HIPPO BUCK		68,000.00	68,000.00
455	GAMBA MOTORS LTD		66,400.00	66,400.00
456	HEZZYDEN ENTERPRISE		62,750.00	62,750.00
457	MAAM BOOKSHOP STATIONERS & AGENCIES		60,604.00	60,604.00
458	WALANTON COMPANY LTD		52,600.00	52,600.00
459	GREAT KASIPUL AUTO GARAGE		50,195.00	50,195.00
460	AMBOSS HOTEL		50,000.00	50,000.00
461	MELEKEMA GENERAL MERCHANTS		46,500.00	46,500.00
462	Mbita Tourist Hotel Company Limited		30,000.00	30,000.00
463	VICON AUTO SPARES		29,500.00	29,500.00
464	PAULMARS ENTERPRISES		28,510.00	28,510.00
465	Le Grand Hotel		21,600.00	21,600.00
466	ECOGEN HOLDINGS LTD		17,051.48	17,051.48
467	LANTERN INVESTMENTS CO. LTD		14,000.00	14,000.00
TOTAL			1,165,060,640.48	1,441,260,741.00

COUNTY INTERNAL AUDIT
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HOMA-BAY COUNTY GOVERNMENT
P. O. Box 469 - 40300, HOMA-BAY