



# HOMA BAY COUNTY

## Pending Bills, Lands, and Assets Verification Taskforce

Final Report  
16 February 2024



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# Glossary of abbreviations

CBK	Central Bank of Kenya
CDA	County Development Account
CEC	County Executive Committee
CO	Chief Officer
CoB	Controller of Budget
DLA	Defunct Local Authorities
FAR	Fixed Assets Register
GRN	Goods Received Note
HOMAWASCO	Homa Bay County Water and Sanitation Company Limited
IB	Internet Banking
IFMIS	Integrated Financial Management Information System
IGRTC	Intergovernmental Relations Technical Committee
KES	Kenyan shilling
KRA	Kenya Revenue Authority
LHPP	Lands, Housing & Physical Planning
LPOs	Local Purchase Orders
LSOs	Local Service Orders
NCA	National Construction Authority
NHIF	National Health Insurance Fund
NSSF	National Social Security Fund
OAG	Office of the Auditor General
PFM	Public Financial Management
PP&AD	Public Procurement and Asset Disposal Act
PSB	Public Service Board
PV	Payment Voucher
RFF	Request for Funds
SACCOs	Saving and Credit Cooperative Organisations
VMMC	Voluntary Medical Male Circumcision



# Executive summary

Upon assumption of office by H.E the Governor of Homa Bay County Government on 25 August 2022, there were huge claims of pending bills. There was also no proper County assets inventory. To address these challenges, H.E the Governor appointed this Pending Bills and County Assets Verification Taskforce on 2 March 2023. The Taskforce was subsequently gazetted on 7 March 2023. The Taskforce was specifically mandated to conduct an independent review, verification, and establishment of the accurate status of county pending bills, ensuring their contractual compliance and value for money, as well as to determine status of county physical assets including land and properties as at 31 December 2022.

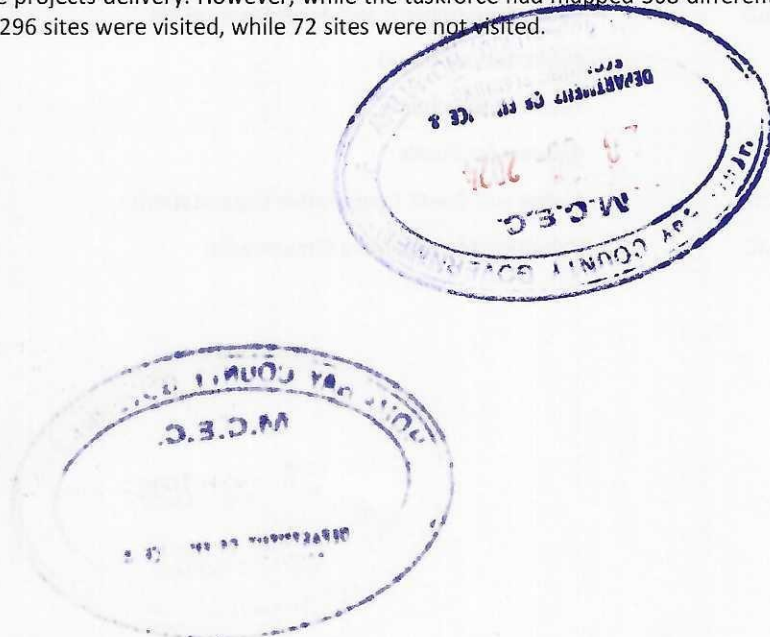
The Taskforce obtained an understanding of the structure and operations of the County Government. In doing this, the taskforce;

- a) held an initial team kick-off meeting, together with the CEC (Finance), on 12 March 2023 to review and confirm understanding of the terms of reference for the pending bills and physical assets verification, and agreed on a work-plan for the verification;
- b) considered available literature on the County and its operational structure, including various reports submitted to the County Executive that the Taskforce considered valuable and helpful in achieving its mandate. These reports included the Assumption of Office report, Transition Committee report, KRA tribunal's Homa Bay County tax liability final report, OAG's pending bills reports, and the Transition Authority report; and
- c) sought to understand the processes used by the County for procurement, payments to suppliers, preparation and updating of the FAR, including inventory. This was done through interviews and discussions with key staff at the departments, as well as through the relevant document reviews.
- d) Conducted transactions review and physical verification of assets/projects

## Limitation of Scope

The main limitation of scope encountered was that: Procurement files were incomplete with the records provided largely being accounting related, the county had not kept a detailed cashbook to validate payments already made limiting the taskforce decision. Consequently, we recommend that each pending bill including those cleared be subjected to double payment risk test prior at the point of payment.

The limitation of support documentation required necessitated the need for further work through physical verification of the existence projects delivery. However, while the taskforce had mapped 368 different project sites for physical visitation, only 296 sites were visited, while 72 sites were not visited.



### Summary of Reviewed pending bills

Below is a departmental summary of the pending bills, as submitted by the county departments and by suppliers and the conclusion on their eligibility following the verification work by the taskforce.

No.	Department	Eligible		Ineligible		Total	
		No. of files	Amount (KES)	No. of files	Amount (KES)	No. of files	Amount (KES)
1	Agriculture	6	4,215,239	16	12,030,287	22	16,245,526
2	Education	14	17,370,528	30	32,711,132	44	50,081,659
3	Energy	3	12,304,908	2	9,330,600	5	21,635,508
4	Executive	4	1,566,080	10	119,085,864	14	120,651,944
5	Finance	8	8,516,289	7	7,425,700	15	15,941,989
6	Gender	1	19,260	2	3,224,600	3	3,243,860
7	Governance	2	2,240,779	9	22,030,388	11	24,271,167
8	Health	94	264,890,705	84	158,460,399	178	423,351,104
9	Lands	8	14,899,327	11	38,972,201	19	53,871,528
10	PSB	2	722,420	22	11,082,174	24	11,804,594
11	Roads	71	308,207,260	107	417,989,389	178	726,196,649
12	Trade	61	50,574,973	155	158,821,194	216	209,396,168
13	Water	53	122,915,463	49	103,632,427	102	226,547,889
	<b>Total</b>	<b>327</b>	<b>808,443,230</b>	<b>504</b>	<b>1,094,796,355</b>	<b>831</b>	<b>1,903,239,586</b>

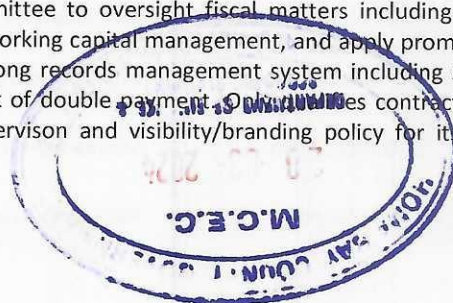
### Results and recommendations

The Taskforce reviewed pending bills amounting to KES 1,903,239,585.77 consisting of 831 files as at 31 December 2022, this excludes the outstanding court awards of KES 160,043,604. The pending bills reviewed comprised of KES 1,235,304, 694 contained in 591 files received from the county departments, and KES 667,934,892 contained in 240 files received directly from vendors. Based on the verification work performed, the taskforce considers KES 807,875,155 (43%) of the pending bills to be eligible for payment subject to double payment risk assessment, while KES 1,092,957,673 (57%) is deemed ineligible. Of the pending deemed eligible, KES.130,814,066.10 relates to one vendor-KEMSA. While KES. 114,794,084 relates to pending bills which were also cleared by the taskforce.

The taskforce finds various weaknesses with need of improvement: The risk of double payment is high due to weak controls in documents management at the county. Majority of the ineligible expenditure consist of non-existent or incomplete and abandoned projects. The county applies discretionary payment method based on individual officers' preferences rather than systematic approach backed by accurate cash forecasting on First in First Out basis leading to more than 50% of submitted pending bills being old bills relating to the period between five to nine years old. There is material weakness in the supervision of county infrastructure projects, and

We recommend that: The county should prepare realistic payment plan backed by its cashflow projections towards settlement eligible pending bills subject to double payment validation at each payment point. Consideration may be given to essential service-vendors and small-scale service providers with negotiations entered into with large pending bill vendors for staggered payments.

The county should put in place a standing pfm committee to oversight fiscal matters including pending bills. Develop realistic rolling cashflow forecasts as a tool of working capital management, and apply prompt payment as one of cross cutting performance matrix, develop a strong records management system including scanning of all financial information, and continuously monitor the risk of double payment. Contractors should be contracted, and the county should strengthen its supervision and visibility/branding policy for its projects and capacity build the wardbased PMCs.



# 1. Introduction

## 1.1. Background

The PFM Act of 2012 requires the fiduciary responsibility of public institutions and the need for placement of governance systems by Accounting Officers to safeguard public assets and establish mechanisms to ensure transparency and accountability of public finances, assets, and liabilities. Experience had shown that good management of assets and liabilities was a vital catalyst for accelerating development in devolved systems.

In Homa Bay County, The Auditor General had issued repeat qualified opinions on the County's financial reports, issuing an adverse opinion for the financial year ended June 2019 and a qualified opinion for the financial year ended June 2020. The key issues revolved around governance and management ranging from human resource management related weakness, financial and budget controls, and obvious weak procurement systems and contracts management including material findings around payment systems which led to large amount of pending bills. Other governance issues in various reports further pointed to weaknesses in procurement and general weak accountability and low value for money, poor workmanship of infrastructure projects including payments for services not delivered, or contracts awarded but no work done years following such awards. It was against this backdrop that the Governor sought to prioritise the need for an independent review, validation and establishment of status of: (i) pending bills and liabilities of Homa bay County as at 31 December 2022 and (ii) list of all assets and inventory of Homa Bay County including land, their physical location, status and value in form of a comprehensive assets register as at 31 December 2022.

## 1.2. The Taskforce

Following assumption of Office of the Governor on the 25th August 2022, and as a result of the Governor receiving departmental briefs from the County Executive Committee Members and their Chief Officers, it emerged that the County was experiencing a huge pile-up of pending bills for suppliers who had supposedly delivered goods and/or services to Homa Bay County. Consequently, the Governor constituted a Taskforce on Pending Bills, Lands and County Assets Verification on 2 March 2023. The Taskforce comprised of the following members:

S/No.	Name	Technical expertise	Portfolio
1	Ben Omollo	International PFM and Governance Consultant.	Chairperson
2	Denish Osodo	Audit and Assurance Professional	Member, elected Vice-chairperson
3	Andrew Grohney	Audit and Assurance Professional	Member, elected Secretary
4	Susan Otiende	Health and Development Professional	Member
5	Dr. Pamela Marendi	Public Procurement Professional	Member
6	Silas Jakakimba	Legal Practitioner and Advocate of the High Court	Member
7	George Ambata	Internal Audit and Assurance Professional	Member
8	Eng. Jactone Mwembe	Civil Engineer and Project Management Professional	Member
9	Patrick Meyo	Public Procurement Professional	Member
10	Gilbert Ayoo	Survey Expert	Member
11	Eric Otieno	Audit and Assurance Professional	Member

To carry out its duties efficiently and effectively, the Taskforce engaged a Secretariat which consisted of the following key persons:

S/No.	Name	Technical expertise	Portfolio
1	Andrew Grohney	Audit and Assurance Professional	Task force Secretary and Head of Secretariat
2	Achieng' Osogo	Governance Professional	Member
3	Stephen Obunga	Accounting Professional	Member
4	Joseph Oyugi	Accounting Professional	Member

Overall, the Taskforce's four (4) key mandates were to:

- review of the status of the County's pending bills as at 31 December 2022;
- review all payment transactions for the period 1 July to 31 December 2022 to confirm their legitimacy and authenticity;
- establish the accurate value of the outstanding statutory obligations, especially from the KRA, NSSF, NHIF, as well as obligations for any SACCOs, utility companies, court orders, etc.; and
- verify the County's physical assets, including land and buildings.

### 1.3. Details of verification objectives, scope and limitation

#### 1.3.1. Verification objectives

The overall objective of this verification was to conduct an independent review, and establishment of the accurate status of county pending bills as well as to determine status of county physical assets including land and properties as at 31 December 2022. To achieve this, the Taskforce's roles and responsibilities were specified as follows:

- develop detailed data collection criteria, tools and methodology that could guarantee accuracy, transparency, and completeness of information on County pending bills as well as County fixed assets as at 31 December 2022;
- collect, consolidate all copies of reports, transactions, meeting minutes, correspondences, contracts and purchase orders, commitment reports, litigations and workings papers including certificates and payment vouchers associated with pending bills of Homa Bay County and establish the official lists of pending bills as at 31 December 2022;
- put in place an elaborate communication system and schedule of meetings with any responsible officers of the County including, where necessary, through the County Secretary. The Taskforce would also seek to reach out to previous County employees and officers, as well as vendors on any matter pertaining to land, pending bills and fixed assets to the extent that it enabled the fulfilment of the Task force's mandate;
- test for completeness and accuracy, all official schedules of pending bills, fixed asset registers, presentations and explanations provided by the current or former County Government staff, contractors and service providers, or suppliers, and check for completeness and accuracy;
- review the status of pending bills as per the last Auditor General Report on eligible and ineligible pending bills and establish the movement of the same since the issuance of the report through 31 December 2022. Specifically, the Taskforce was expected to review if any amount was paid against the KSh 49,834,767 deemed ineligible by the Auditor General and whether any remedial actions were undertaken to

revalidate the ineligible pending bills. The Taskforce was also required to give details of the amounts paid to date against the KES 465,076,125 deemed eligible pending bills and proceed to review all pending bills paid outside the validated amounts to establish the process followed and to include them in list of payments;

- where deemed necessary, establish and disseminate communication systems with Suppliers, contractors and staff with pending bills against the County Government of Homa Bay as at 31 December 2022, including holding meetings and interviews with suppliers towards validation and documentation of all pending bills as listed;
- conduct field visits for all projects, review outputs and proof of delivery against listed pending bills items and confirm that work done or goods supplied were consistent with financial claims against the County and that these were reasonably stated within standard market prices;
- trace all pending bills from procurement planning, actual procurement, approved budgets, IFMIS records, and physical invoices, contracts, and proof of delivery and run the same against double payment risks to ensure that pending bills were not used as conduits to siphon money from the County;
- review the handing over reports by the previous CEC and CO Finance and Planning, establish the list of assets and liabilities including pending bills as at the date of the report and check the same against final data of this exercise and provide any exceptions if they existed ;
- run an independent cut off test to review all payment transactions between 1st July to 30 September 2022 and confirm that all payment recipients including imprests were for legitimate activities carried out and could be fully accounted for, and that signatories to all payments were the duly authorised officers of the County;
- officially engage statutory authorities namely KRA, NHIF, NSSF as well as SACCOS Commercial banks, Utility Companies, Court orders, among others to establish all outstanding liabilities against the County as at 31 December 2022;
- prepare a schedule of meetings, assembly, and presentation of County physical assets, verify from register to floor (physical) and vice versa and document the physical location and coordinates, Pictures, custodian, and documents of title of all County Assets. Where there was proof of theft, loss, misuse or sale of County Assets, the details against such assets and responsible individuals must be communicated for action with immediate effect;
- prepare a clear work plan, budget and any other administrative and operational requirements necessary for completion of all tasks;
- provide weekly and periodic progress updates to the Governor on the official status of County Fixed Assets and complete register including listing of all County bank accounts and an aged report on outstanding staff, imprest and advances;
- conduct field visits for all projects, review outputs and proof of delivery against listed pending bills items including their quality and confirm that work done or goods supplied were consistent with financial claims against the County and that these are reasonably stated within standard market prices;
- prepare a report with recommendations and action points that would inform the next steps; and
- issue a final pending bills report as at 31 December 2022, with a clear payment plan including findings and recommendation on systematic weaknesses.

### 1.3.2. Scope of the review

The review entailed an independent verification, validation and establishment of status of:

- the current genuine and legitimate pending bills and liabilities of Homa bay County as at 31 December 2022;



- all assets and inventory of Homa Bay County, including land, and their physical location, status and value in form of a comprehensive assets register as at 31 December 2022.

### 1.3.3. Limitation and challenges

The review experienced certain limitation and challenges, which included:

- lack of procurement documentation: - The review was limited by the lack of procurement documents for most of the files submitted. This meant that the task force was not able to provide a comprehensive review of the pending bills and conclude as to whether the procurement process was followed as per the law or not. The review findings were thus biased towards information provided in the payment files and verification of actual delivery. The cashbook, that would have been critical in determining if payments had been previously made, was also not provided.
- majority of the pending bills submitted for review were part payments. There was a possibility that some of the payments would be declared ineligible even though part of the contract sums had already been paid out. The burden of proof would be on the county government to justify payment of the initial amounts in cases where the balances were found to be ineligible.
- The cashbook that would have been critical in determining if payments had been previously made was also not provided.
- some contracts were awarded and supposedly completed more than two or three years before the review by the Taskforce. This posed challenges for the review of delivery of consumables and services such as cleaning services, or even road maintenance works, and therefore, the taskforce relied on assessing the 'more likely than not' to conclude on the delivery of the tendered goods or services.
- delays in provision of required documents by the various departmental heads, as well as by the County suppliers and contractors.
- difficulties in tracing evidence of payments, especially where such payments were through the County's imprest system;
- internet connectivity issues which negatively affected real-time access to the IFMIS payment platform; and
- Inconsistent and inadequate logistical facilitation of the task force during the verification exercise, hampering the timeliness and extent of scope coverage of the assignment.

The Taskforce mitigated, to the extent possible, the effects of these challenges to deliver as high quality output as possible in the circumstances.

## 1.4. Approach, Methodology and Overview of findings

The Taskforce conducted the review in accordance with the best practices on expenditure review, pending bills validation and physical assets verification. The methodology was categorised under the main sections as highlighted below.

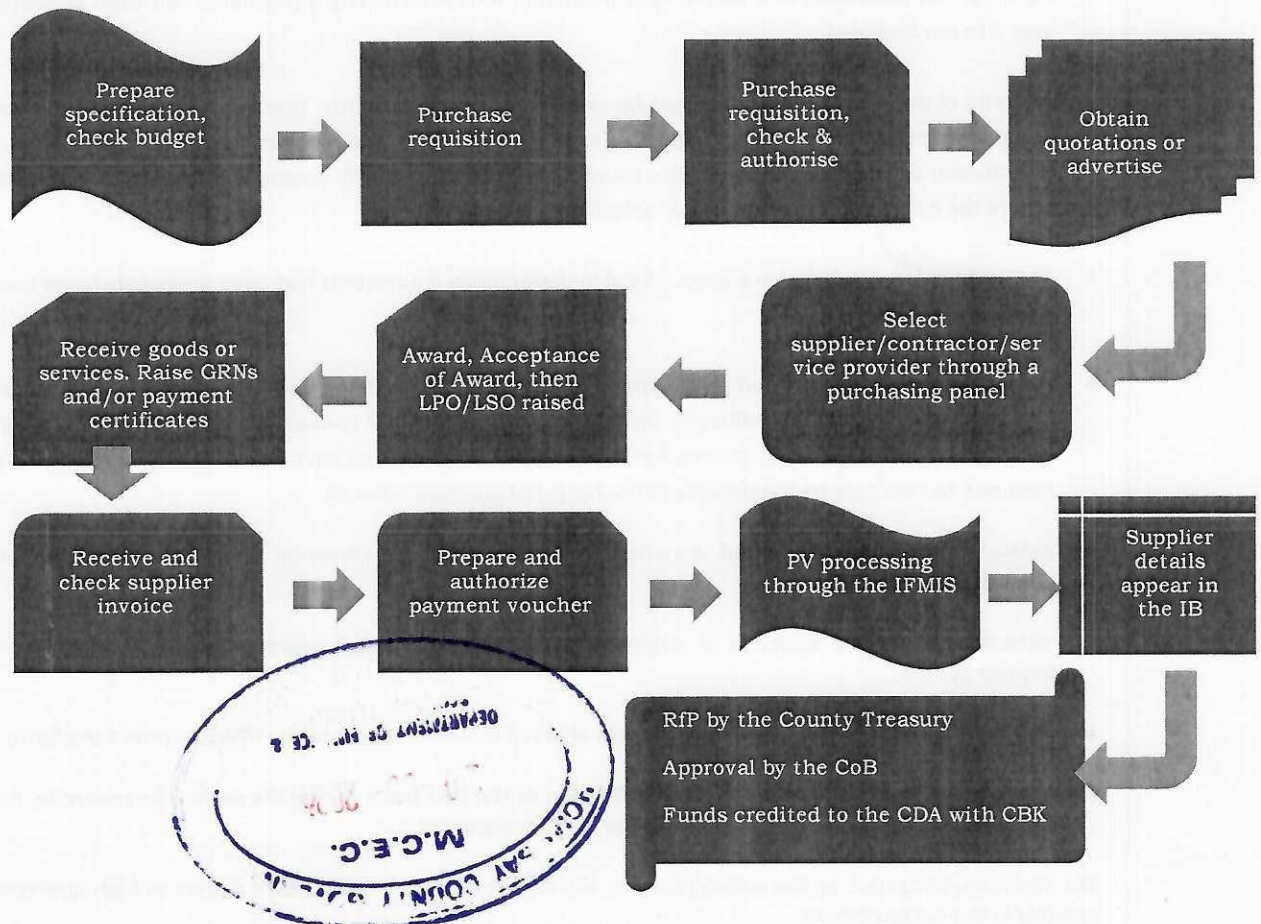
### 1.4.1. Pre-review research and planning

This entailed obtaining an understanding of the structure and operations of the County, with a focus on understanding how pending bills would normally arise. The taskforce also sought to understand the systems and measures put in place by the County to safeguard its physical assets. To achieve this, the team;

- held an initial team kick-off meeting on 12 March 2023 to review and understand the terms of reference for the pending bills and physical assets verification, and to agree on a work-plan for the verification.
- reviewed available literature on the County and its operational structure; and
- reviewed reports submitted to the County Executive that the Taskforce considered valuable and helpful in ensuring achievement of its mandate. These included: (a) Assumption of office report; (b) Transition Committee report; (c) KRA Tribunal's Homa Bay County tax liability final report; (c) OAG's pending bills reports; and (d) Transition Authority report.

#### 1.4.2. Procure-to-pay process review

To understand the process that the County used for the payment of its suppliers or contractors, the Taskforce held discussions with key departmental staff, including Chief Officers. The County's payment process for the development expenditures was as summarised below:



#### 1.4.3. Review of support documentation on pending bills as provided by the County

A schedule of all the pending bills at the County as at 31 December 2022 was obtained. Below is a summary schedule, per department, of those pending bills:

No.	Department	No of files Submitted	Value of Files Submitted (KES)
1	Agriculture	17	11,254,951
2	Education	38	42,417,148
3	Energy	4	21,604,808
4	Executive	1	423,000
5	Finance	9	10,026,465
6	Governance	8	21,521,536

No.	Department	No of files Submitted	Value of Files Submitted (KES)
7	Health	119	314,479,960
8	Lands	16	25,823,499
9	PSB	19	6,970,250
10	Roads	104	430,577,896
11	Trade	180	174,464,759
12	Water	76	175,740,422
	<b>Grand Total</b>	<b>591</b>	<b>1,235,304,694</b>

Subsequently, a review was conducted on the provided supporting documentation, to confirm their sufficiency, as well as evidence of delivery of the contracted supplies, works and services.

#### 1.4.4. Field visits for physical verification of projects

The Taskforce conducted field visits to confirm existence and delivery of projects for which pending bills were being claimed. These visits focussed on the category of 'works' undertaken across all the thirteen (12) departments. The projects verified have been detailed under Appendix C of this report.

#### 1.4.5. Supplier circularization

The Taskforce, through a public notice dated 8 June 2023 by the Homa Bay County Government, conducted a circularization exercise for the suppliers and/or contractors who had pending bills in the County. The exercise was aimed at notifying suppliers or contractors with any pending bills as at 31 December 2022 to submit any relevant documentation in their possession to support their pending bills.

Following the circularisation, a total of 390 files were received, out of which 150 files had been presented for review by the County's departments, and were already included under section 1.4.3 above. The table below shows a summary of new files submitted by vendors:

No.	Department	No of new files submitted	Value of new files submitted (KES)
1	Agriculture	5	4,990,575
2	Education	6	7,664,511
3	Energy	1	30,700
4	Executive	13	120,228,944
5	Finance	6	5,915,524
6	Gender	3	3,243,860
7	Governance	3	2,749,631
8	Health	59	108,871,144
9	Lands	3	28,048,030
10	PSB	5	4,834,344
11	Roads	74	293,948,143
12	Trade	36	34,931,409
13	Water	26	52,478,077
	<b>Grand Total</b>	<b>240</b>	<b>667,934,892</b>

#### 1.4.6. County physical assets management process and verification

The Taskforce sought to understand how the County managed its fixed assets, and whether there were any documented frameworks that guided it. In doing this, the team aimed to ensure that all the County's fixed assets were contained in the most recent Fixed Assets Register (FAR), properly tagged and locatable via the FAR.

A verification methodology (appendix D of this report) was developed.



## 2. Pending bills review findings

### 2.1. The reported pending bills

The table below shows a summary of the total pending bills reported and identified at the County as at 31 December 2022.

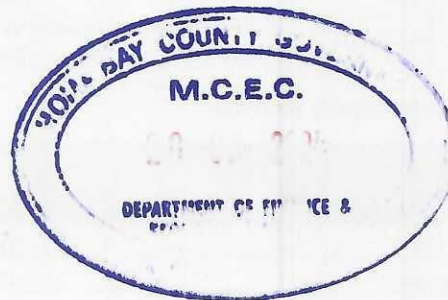
Description	Amount (KES)
Pending bills reported by the County's Executive and Departmental Heads	1,235,304,694
Pending bills from by suppliers and service providers not reported by the County	667,934,892
Outstanding court awards	160,043,604
<b>Grand Total</b>	<b>2,063,283,190</b>

### 2.2. Summary of eligible and ineligible pending bills

From the pending bills reported through the 831 files submitted by the County and vendors, a departmental summary of the eligible and ineligible bills are summarised in the table below.

County submitted files:

No.	Departments	Eligible		Ineligible		Total	
		No of files	Amount (KES)	No of files	Amount (KES)	No of files	Amount (KES)
1	Agriculture	5	4,174,919	12	7,080,032	17	11,254,951
2	Education	10	12,411,455	28	30,005,694	38	42,417,148
3	Energy	2	12,274,208	2	9,330,600	4	21,604,808
4	Executive	1	423,000			1	423,000
5	Finance	5	4,279,015	4	5,747,450	9	10,026,465
6	Governance	2	2,240,779	6	19,280,757	8	21,521,536
7	Health	59	226,453,564	60	88,026,396	119	314,479,960
8	Lands	7	14,858,047	9	10,965,451	16	25,823,499
9	PSB	1	704,900	18	6,265,350	19	6,970,250
10	Roads	36	142,852,045	68	287,725,851	104	430,577,896
11	Trade	52	40,302,623	128	134,162,136	180	174,464,759
12	Water	43	101,359,308	33	74,381,115	76	175,740,422
	<b>Grand Total</b>	<b>223</b>	<b>562,333862</b>	<b>368</b>	<b>672,970831</b>	<b>591</b>	<b>1,235,304,694</b>



**Vendor Submitted files:**

No.	Department	Eligible		Ineligible		Total	
		No. of files	Amount (KES)	No. of files	Amount (KES)	No. of files	Amount (KES)
1	Agriculture	1	40,320	4	4,950,255	5	4,990,575
2	Education	4	4,959,073	2	2,705,438	6	7,664,511
3	Energy	1	30,700			1	30,700
4	Executive	3	1,012,580	10	119,216,364	13	120,228,944
5	Finance	3	234,230	3	5,681,294	6	5,915,524
6	Gender	1	19,260	2	3,224,600	3	3,243,860
7	Governance			3	2,749,631	3	2,749,631
8	Health	35	38,086,941	24	70,784,203	59	108,871,144
9	Lands	1	41,280	2	28,006,750	3	28,048,030
10	PSB	1	17,520	4	4,816,824	5	4,834,344
11	Roads	35	162,330,561	39	131,617,582	74	293,948,143
12	Trade	9	10,272,350	27	24,659,059	36	34,931,409
13	Water	10	21,556,155	16	30,921,922	26	52,478,077
	<b>Grand Total</b>	<b>104</b>	<b>238,600,970</b>	<b>136</b>	<b>429,333,922</b>	<b>240</b>	<b>667,934,892</b>

### 2.3. Key reasons for ineligibility

#### 2.3.1. Lack of, or insufficient support documentation

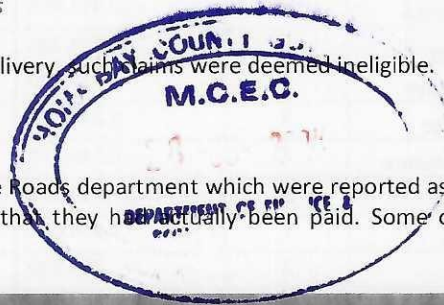
Some transactions totally lacked any support documentation. It was therefore difficult to ascertain the authenticity and occurrence of such expenditures.

#### 2.3.2. Lack of evidence of delivery of tendered items or services

Where, there was no evidence of works or service delivery, such claims were deemed ineligible.

#### 2.3.3. Evidence of previous payments

The reviews identified certain transactions under the Roads department which were reported as pending bills while an examination of the bank statements indicated that they had actually been paid. Some of these claims are captured in the table below:



Name of Contractor/ Supplier	Department	Tender/ Contract No.	Nature of goods, services or works	Amount (KES)	Date of payment as per bank statement	Stamped "PAID"
Jubex Enterprises Ltd.	Roads & Transport	HB/ CTY/ RT&PW/ 002/ 2020-2021/ 5	Maintenance of JNCB2 Otok - Four ways Road in Karachuonyo sub County	2,611,160	05-Jul-22	No
Kareem Logistics Ltd.	Roads & Transport	HB/ CTY/ T&I/ WB/ 002/ 2020-2021	Maintenance of Winimum-Kamuga road	2,636,726	17-May-22	No
Queeno Investments Ltd	Roads & Transport	HB/ CTY/ RT&PW/ 004/ 2020-2021	Maintenance of Pala - Kachacha - Tar Road	5,682,643	30-Jun-22	No

#### Evidence of other previously paid bills

Supplier/Contractor Name	LPO/LSO/Contract No	Pending Bill Amount (US\$)
Boshuu Company Ltd	HB/CTY/EDU&ICT/044/2019-2020	340,000.00
Kevo Renovators Limited	HB/CTY/EDU&ICT/038/2019-2020	857,124.00
ALTQ Consultants Ltd	LPO - 2436054	86,255.00
CAMEL TANKS (EA) LIMITED	LPO-1868729	1,790,500.00
Cappadocia Industries Ltd	2376384	47,000.00

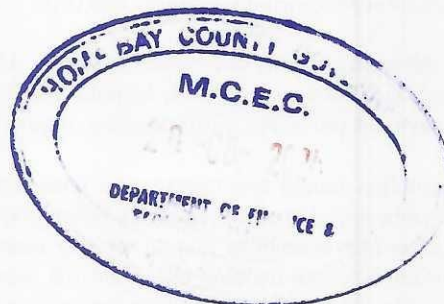
Supplier/Contractor Name	LPO/LSO/Contract No	Pending Bill Amount (US\$)
Kenya Solar solutions ltd	HB/CTY/MOH/014/2019-2021 & LSO 1558083	4,185,825.00
Honnix General Supplies Ltd	HB/CTY/LHPP/005/2016-2017 - LPO NO. 2641702	1,819,715.20
Kombiro Building Construction	1965007	5,591,199.67
KIPPYCON INVESTMENT LTD	LSO1438391	1,800,000.00
FLOPAN GENERAL WORKS	1464049	1,557,690.00
Eltrishte Company Limited	HB/CTY/TRD/105/2019-2020	499,640.00
GLOBAL PACE COMPANY LTD	HB/CTY/TRD/2018/2019	178,000.00
MANPRO ENGINEERING SERVICES	HB/CTY/TRD/013/2016/2017	5,932,081.00
<b>Total</b>		<b>24,685,029.87</b>

2.3.4. *No evidence of contractual relationship between vendor and the County*

Sec 135(2) of the PP&AD (2015) Act as read together with the repealed PP&AD (2005) Act provides that Accounting Officers shall enter into contracts with successful tenderers based on tender documents and any clarifications that emanate from the procurement proceedings. In essence, the proceedings ensure obtaining the specified right quality, specified right quantity within competitive and market prices. Where contractual relationship could not be validated, the resulting pending bills were deemed ineligible.

2.3.5. *Deemed ineligible by previous OAG and taskforce reports*

The Taskforce took into account reports from OAG and Taskforces especially where reasons for ineligibility was provided



### 3. Internal control and process review

#### 3.1. Observations and recommendations

##### 3.1.1. Establish pfm management standing committee in compliance with PFM Act to provide independent fiscal oversight

The county had not put in place a pfm oversight committee which is in contravention with section 18 of PFM (County Governments) Regulations 2015 which requires the establishment of a public finance management standing committee in every County government entity to provide strategic guidance to the County on public finance management matters.

It is recommended that the county establish a standing committee as per the act to provide oversight of fiscal matters including management of payment systems in the county to mitigate the risk of unsustainable pending bills.

##### 3.1.2. Develop realistic rolling cashflow forecasts as a tool of working capital management, and apply prompt payment as one of cross cutting performance matrix

Aligning the expenditure commitments to the standard trading terms, and to periodic rolling forecasts provides assurance that commitments entered into will be honoured as and when they fall due or as per contractual terms agreed with the various County strategic partners implementing its programs.

In order for the county to manage pending bills within acceptable levels, the cashflow forecasts should be realistic and aligned to the exchequer release patterns.

Short-term rolling forecasts, either a 8 week or 12 week enables the County the room to factor changes in the pattern of exchequer releases and harmonize the same in expenditure commitments.

The majority of the vendors averred that lack of funds was the single largest reason for non/delayed payment. This points to a lack of harmony between cashflow forecast and expenditure commitments.

##### 3.1.3. Develop a strong records management system and train staff on its merits

It was noted, at the onset of the verification, that the various departments at the County struggled to avail the relevant documentation that would back up the lists of transactions shared as pending bills as at 31 December 2022. Additionally, when they were provided, majority of the files presented lacked certain key procurement process documents, and where these were available, they were mainly in photocopies. It was equally observed that the files had different templates for payment vouchers and LPOs.

Where a County adopts different versions of payment vouchers, LPOs, etc., ineligible transactions would easily be introduced, and if not keenly identified, could easily be paid. The County should therefore adopt uniform templates for all procurement and payment processes, with traceable, sequential and unique serial numbers.

A checklist on all payment files would be important to ensure all the relevant financial records, including the procurement documents were available on the same file before payment was processed.

During the review, a number of transactions that lacked any support documentation were identified. For instance, there were certain reported pending bills from the Gender and Sports Department and the Executive Office which lacked any single support documentation, including a supplier invoice. Some of these transactions are highlighted in the table below:



Name of Contractor/Supplier	Department	Contract No.	Nature of goods, services or works	Amount (KES)
Kylin Motors Limited	Gender & Sports	HB/CTY/02/2019-2020	Supply of motor vehicle tyres	287,200
Akasha Petroleum Limited (K)	Gender & Sports	HB/CTY/09/2020-2021	Supply of Refined Fuel	274,550
Omwago Investment	Executive	Not provided	Fencing and installation of a metallic gate at Omiro Community Library	265,720
HOMAWASCO	Executive	Not provided	Water bill	2,063,585

It was therefore difficult to ascertain the authenticity and occurrence of such expenditures.

Going forward, it is recommended that the County put in place measures to ensure that every reported financial transaction has proper and adequate supporting documentation. Key accounting staff should be rigorously and regularly trained on the important support documentation, and a master reference list developed and regularly updated on a need basis.

### 3.1.4. Continuously monitor the risk of double payment and the county and establish remedial measures

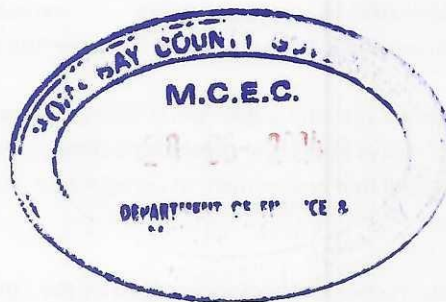
Duplicate spend in any organization would be harmful to its financial health and reporting accuracy. It might cause cash leaks, invite fraud, and even cause problems securing donor funding.

During the verification, it was noted that the County lacked a proper payment reconciliation system to help identify what had been paid for or not. What was being used was a manual system of stamping payment vouchers as 'PAID' which the Taskforce considered inadequate, given that in certain cases where payments had been made, the vouchers were not stamped 'PAID'.

certain transactions under the Roads department which were reported as pending bills, were found to have been paid following a review of the available bank statements, as indicated in the table below;

Name of Contractor/Supplier	Department	Tender/Contract No.	Nature of goods, services or works	Amount (KES)	Date of payment as per bank statement	Stamped "PAID"
Jubex Enterprises Ltd.	Roads & Transport	HB/CTY/RT&PW/002/2020-2021/5	Maintenance of JNCB2 Otok - Four ways Road in Karachuonyo sub Count	2,611,160	05-Jul-22	No
Kareem Logistics Ltd.	Roads & Transport	HB/CTY/T&I/WB/002/2020-2021	Maintenance of Winimum-Kamuga road	2,636,726	17-May-22	No
Queeno Investments Ltd	Roads & Transport	HB/CTY/RT&PW/004/2020-2021	Maintenance of Pala - Kachacha - Tar Road	5,682,643	30-Jun-22	No

Other pending bills deemed to have been paid included the following



Department	Supplier/Contractor Name	LPO/LSO/Contract No	Pending Bill Amount
Education	Boshuu Company Ltd	HB/CTY/EDU&ICT/044/2019-2020	340,000.00
Education	Kevo Renovators Limited	HB/CTY/EDU&ICT/038/2019-2020	857,124.00
Agriculture	ALTQ Consultants Ltd	LPO - 2436054	86,255.00
Agriculture	CAMEL TANKS (EA) LIMITED	LPO-1868729	1,790,500.00
Agriculture	Cappadocia Industries Ltd	2376384	47,000.00
Health	Kenya Solar solutions ltd	HB/CTY/MOH/014/2019-2021 & LSO 1558083	4,185,825.00
Lands	Honnix General Supplies Ltd	HB/CTY/LHPP/005/2016-2017 - LPO NO. 2641702	1,819,715.20
Roads	Kombiro Building Construction	1965007	5,591,199.67
Trade	KIPPYCON INVESTMENT LTD	LSO1438391	1,800,000.00
Trade	FLOPAN GENERAL WORKS	1464049	1,557,690.00
Trade	Eltrishite Company Limited	HB/CTY/TRD/105/2019-2020	499,640.00
Trade	GLOBAL PACE COMPANY LTD	HB/CTY/TRD/2018/2019	178,000.00
Trade	MANPRO ENGINEERING SERVICES	HB/CTY/TRD/013/2016/2017	5,932,081.00
	Total		24,685,029.87

The county should therefore adopt the use of contract ledgers which would allow for tracking of payments on one contract/LPO/LSO. This way, each file should always be accompanied by a printout on the original contract amount, amount paid to date with respective dates and voucher numbers and the balance. An e-Payment system should also be considered, while also ensuring regular bank reconciliations.

Also, The County is advised to include the risk of double payment in the intuitional risk register and ensure that adequate measures and controls are put in place to mitigate the risk. Where it is established that staff and vendors have colluded to facilitate double payment, disciplinary measures should be undertaken, including possible debarment of culpable vendors and contractors

### 3.1.5. Develop a system that ensures technical expertise by contractors and construction supervisors is achieved

For quality works and deliverables, contractors and County supervisory personnel should have the relevant technical expertise supported by appropriate certifications, and where required, registered with the applicable regulatory bodies. However, during this verification, the following was noted:

- cases where new companies with no clear evidence of past experience were being awarded significant contracts to perform. For instance, Markram Limited, a company registered on 2 February 2021 was awarded a contract worth KES 1,895,100 to supply and deliver non-pharmaceutical products in the Health Department on 10 December 2021 through the LPO number 3878130;
- cases where companies in the construction sector were being awarded tenders to supply medical consumables in the Health Department. Jore Nyitoyi Construction Limited was, for instance, awarded a contract worth KES 1,300,000 on 19 April 2022 to supply and deliver various VMMC items to the County. It was not clear from the documentation provided, if this contractor had expertise in supplying such medical items;
- there was no evidence that the public works officers employed by County Government were registered by Engineers Board of Kenya (EBK), the regulating authority. This was contrary to the Engineers Act 2011 article 49(1)(2)(3) which prohibited employment of unregistered persons and employers from carrying out engineering works and services;
- majority of the construction contractors engaged by the County were not registered with the regulating body, the NCA, contrary to the NCA Act 2011 Article 15(1) which required all contractors to be duly and appropriately

registered. For instance, Nyawambi Building Contractors Limited was awarded a contract worth KES 3.5 million through the contract number HB/CTY/TRD/297/2018-2019 under the department of trade for the drainage, fencing and gate works at the Ndhiwa market with no evidence of NCA registration.

- e) that contrary to the requirements of the Public Procurement and Asset Disposal Act, 2015, Article 46(3) (4b) (7) which demands the input of a technical expert in the evaluation of bids for construction works, the evaluation committee established by the procurement unit, in all appointments, missed out on a registered and qualified personnel to guide on technical matters of construction works.

The Taskforce thus recommend that:

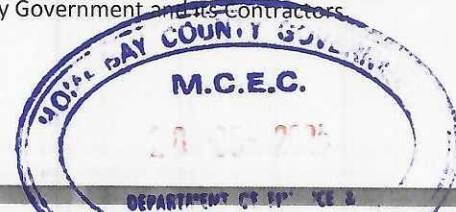
- contractors and suppliers with substantial and sector-specific experience should be considered for award of contracts;
- the County should employ construction supervisory personnel registered by the Engineers Board of Kenya to carry out engineering services to enable accountability and responsibility;
- the technical evaluation committees should verify the registration compliance with the NCA for all construction projects; and
- the technical evaluation committees should always have a representation from the public works department with a legal mandate to guide in the following: -
  - registration compliance;
  - technical compliance; and
  - project cost viability based on engineer's estimates.

### *3.1.6. Establish a system that ensures weaknesses in contracts design and management is eliminated*

From the review, it was noted that for the procurement of works and services, to complement the LSO, a contract would be drawn up by the County Attorney for execution by both parties. However, the following loopholes were identified:

- a) the contract agreements were in different formats despite works and services being of a similar nature. For instance, the comparison of the contract agreements signed with Kevo Renovators Limited (contract no. HB/CTY/EDU&ICT/038/2019-2020) and Makjosh Investment Limited (contract no. HB/CTY/EDU&ICT/003/2018-2019) under the Education department evidently showed this. The contract HB/CTY/EDU&ICT/038/2019-2020 had a cover page which outlined the parties to the agreement, tender reference number, date of agreement and the drawer of the contract agreement, all of which were missing in contract no. HB/CTY/EDU&ICT/003/2018-2019;
- b) majority of the contracts were not paginated and countersigned on all the pages by representatives of both parties, thus making completeness and authenticity a challenge;
- c) duration of works (i.e. commencement and completion dates) were prescribed only in the contracts under the department of roads and infrastructure, while these were missing in contracts entered into in almost all the other departments; and
- d) contracts only had four (4) clauses which were considered inadequate in describing the obligations to the parties to these contracts. For instance, clauses on dispute resolution, termination of contract, payment terms and conditions, among others were missing in these contracts.

Going forward, there was need for the County government to develop a proper contract management policies and procedures manual for use at the County level. While doing this, the County Attorney should develop a standard contract template to govern various agreements between the County Government and its Contractors.



*3.1.7. Establish a system that ensures key procurement processes and procedures are adhered to*

Sec 135(2) of the PP&AD (2015) Act as read together with the repealed PP&AD (2005) Act provides that Accounting Officers shall enter into contracts with successful tenderers based on tender documents and any clarifications that emanate from the procurement proceedings. In essence, the proceedings ensured obtaining the specified right quality, specified right quantity within competitive and market prices. Consequently, when the resultant procurement did not follow the due process as required by the law, then the resultant contract was not valid.

However, from the review, it was noted that majority of the support documentation provided for the pending bills lacked key procurement documents as outlined in the Act, and where these were provided, they were mainly in photocopies.

The County government therefore needed to design procedures that would ensure full compliance with the requirement of this Act.

*3.1.8. Establish and empower strong oversight community led project management committees*

In several projects visited, it was noted that communities where projects existed were not adequately involved in the projects implementation to guarantee effective oversight, supervision, and completion to quality. In Kaloko Market, in Suba South Sub County, Kaksingri west, in which a four door pit latrine contract was awarded to Torolu Investment Limited, the contractor abandoned the project at foundation stage but sought full compensation of Ksh. 1,820,380. The village members reported the contractor having shown lack of commitment to the project right from inception. However, attempts by the community to know the details of the contractor to explore recourse and follow up was unfruitful leading to the project being abandoned with additional risk of claim of compensation for unfinished work.

It is recommended that the county adopt a systematic approach to establishing organized grassroot led community project management units against each project to mitigate against the risk of ghost, incomplete or poor-quality projects.

*3.1.9. Standardise payment system and adopt FIFO invoice processing*

The county currently applies discretionary approach in its payment system leading to random and unpredictable payment processing at the disadvantage of long outstanding invoices and critical projects. It is recommended that the county review its payment system, optimize cash forecasting, and adopt standardized policy approach in payments handling that is anchored on First In First Out basis. This will ensure that there is no large accumulation of pending bills and projects are not affected due to nonpayment.

*3.1.10. Establish a system that provides for maintenance of aged creditors ledger and cashbook*

All invoices received for supply of goods, services or works should be booked accordingly at the point of receipt and aged by month to keep track of outstanding creditors and their age.

Valid and undisputed invoices fully supported should be scheduled for payment based on the due date or FIFO basis, the month of invoicing being the reference point to improve the outstanding creditor days.

Implemented in conjunction with effective budgetary control, the number of creditors' days outstanding should be maintained within the acceptable range of standard credit terms offered by the county.

Disputed invoices should be supported by reasons and steps taken in resolving the disputes.

*3.1.11. Establish strong and realistic budgeting processes*

Over estimation or underestimation of revenues and expenditures can lead to a situation where actual expenditures varies significantly from the plan.

Revenue estimates should be realistic considering the interventions taken by the county to grow revenues, the micro and macro-economic fundamentals prevailing and the patterns of revenue allocations and exchequer release from the Consolidated Fund.

We established that one of the possible causes of pending bills is lack of financial management discipline in the face of delayed exchequer releases and over budgeting of own source revenues. Weaknesses in incorporating prior year delayed exchequer releases into the current year budget and cash flows was established as a key cause for the accumulating bills.

*3.1.12. Establish mandatory inclusion of official GPS coordinates of each county project in all contract and payment records*

All county pending bills projects visited lacked official GPS coordinates, making it difficult to carry out independent visits or assessment of progress without placing substantial reliance on informers or records as provided by the contractors. There were instances where contractors awarded multiple road contracts used the same picture as evidence of delivery across all projects. In Suba North constituency, a contractor – Liffy Contractors Limited used the same picture as evidence of delivery both for Rusinga Township-Waregi Kamgere Road in Rusinga Island ward, as well as Ogongo Kipasi Road in Lambwe Wards (Photos-H3, and H4)

We recommend that the county should ensure that project sites are mapped out and GPS coordinates established for each project at project commissioning and site take over. This information should not only be included in contractual and supervision files but should also be included in the county master data records maintained by departments and consolidated at the Governor delivery units. This way, county supervision standards will be enhanced and the risk of payment of non-existent projects minimized.

*3.1.13. Strengthen county payment systems, and revamp the IFMIS, forecasting, reporting, and voucher examination units within finance*

The county currently has limited personnel with robust IFMIS, forecasting and reporting capacity. The IFMIS unit is under staffed, with weak working tools and incentives to support their work. The county does not maintain an up to date general cash ledger to ascertain what has historically been paid, also, records are confined to individual personnel laptops and e-mails thereby exposing the county information loss.

*3.1.14. Consider setting up single PMC per sub county to collect information of all stalled projects*

The taskforce established that several incomplete projects existed in the county which were not in the county list of pending bills/projects. In Ndhiwa Sub County, Kanyikela ward for instance, Thuongweno health facility which started since 2019 remained incomplete at 70% and abandoned as at December forcing the community to seek critical medical attention several kilometers away in Ndhiwa and Oridi. It recommended that the county establish sub county-based PMC or ward admins to collect details of all abandoned projects in the county for close follow up and completion.

*3.1.15. Adopt and apply standard county visibility and branding policy of all county projects for accountability*

Across all projects with pending bills visited, it was noted that there was no signposts with details of the project, contractor or funding entity exposing county assets and projects to individual claim as well as limiting accountability in the part of contractors.

The county should adopt a standard visibility policy that factors all details of the project for accountability. As a minimum, sign posts should be erected at all project sites with details such as: Project name and details, geographical/administrative location, contractor full names and physical

address. To enhance budget transparency and public participation, it is recommended that all awarded contracts beyond a certain sum should be published on the county website.

3.1.16. *Engage vendors and complete critical old projects to meet socioeconomic goals*

During the review, it was noted that critical projects such as market stall which had been completed remained closed and not handed over. In Magunga market in Suba South Sub county for instance out of 85 stalls, 26 was incomplete, and some 8 nearly complete but requiring plastering. The completed projects remained closed and not in the custody of the county thereby limiting their use at the disadvantage of the local traders and denying the county the much-needed revenue.

It is recommended that the responsible department engages the vendors to ensure that outstanding payments of all completed stalls across all markets is settled, incomplete stalls concluded and handed over to the traders to ensure that the projects benefit the community and generate revenue for the county.

3.1.17. *Adopt surprise, multiple independent project verification exercises prior to making contractor payments*

While the county currently prepares inspection, reports signed by different officers as confirmation that works have been done, the risk of payment of non-existent and incomplete projects remained high. The task force noted projects which had been certified for payment yet the projects did not exist or belonging to the national government or their funding entities. In Riat market the market gravelling was done by Sukari Industry yet claimed by a company as pending bills. The Boda shade constructed in 2023 was also claimed as pending bill existing as at December 2022 when this was not the case.

The county should ensure that the internal audit function is strengthened and resourced to conduct regular and thorough surprised project verification of projects prior to payment. An independent schedule of verified projects database should be maintained at the county.



## 4. Verification of County assets

### 4.1. Background

The taskforce reviewed a schedule of physical assets including their physical location and coordinates, pictures, custodians and related documents such as titles, logbooks etc with a view to inventorying the assets.

### 4.2. Importance of asset management

The ultimate objective of asset management was to deliver better services to citizens. The delivery of better services to citizens was dependent on the quality of existing public services which in turn depended upon physical conditions of county fixed assets and human resources, with the latter relying on the former for better service delivery. Good asset management was important for several reasons, key among them being better service delivery, sustainable urban development, wealth and income generation, effective budgeting, transparency and democracy as well as management of liabilities.

A close linkage existed between financial results and asset management because assets such as land, buildings, historic sites, forests and parks, if well managed, could be catalysts for accelerating development and expanding services as well as increasing the revenue base. However, poor asset management generated enormous losses including lost opportunities to build wealth. The IGRTC Report classified assets from the DLA's to the forty-seven (47) counties as Land, Buildings, Motor Vehicles, Computers and Computer Accessories, Furniture and Fittings, Plant and Equipment, Current Assets, Biological Assets, Investments and Projects.

### 4.3. Verification of assets

Verification of county assets was conducted based on the approach developed by the Taskforce as highlighted under section 1.4.6 of this report. The Taskforce identified a departmental focal point in each county department and adhered to the criteria below;

- a) identification of assets (per department e.g. health, education, lands, housing, environment, finance, public works etc.);
- b) geo-referencing each asset (placing the actual location using GPS coordinates and tagging appropriately);
- c) inventorying each asset that had been identified, verified and georeferenced; and
- d) valuation of each asset to determine their individual worth. Adding up the individual worth of these assets would provide a picture of the county's total asset base and worth.

### 4.4. Findings and recommendations

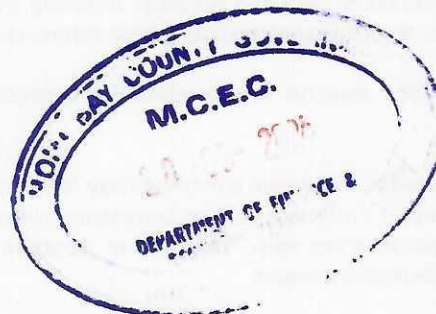
The taskforce reviewed documents provided by the county including the Land and Buildings Inventory Report of April 2020 that contained Land, Buildings, Biological Assets as well as other assets in the County. The Report contained details of land and buildings including their location and size but had left out their respective value, status in the Registries, ownership and geo-referencing.

The verification exercise was significantly hampered by inadequate and inconsistent logistical support to the Taskforce.

The Taskforce has developed a methodology for conducting the verification exercise, which is included in Appendix C of this report. It is possible to commence inventorying each asset that has been identified and geolocated through dedicated site visits. Valuation of assets to determine their individual worth should also be carried out through a dedicated exercise.

Once these activities are completed, an inventory of County Assets would then be prepared.

Consequently, it is recommended that a detailed verification and valuation exercise be conducted based on the methodology prepared by the Taskforce.





## 5. Conclusion and recommendations

The County Executive of Homa Bay had pending bills amounting to KES 1,908,505,648 as at 31 December 2022, excluding the outstanding court awards of KES 160,043,604. Verification of these bills revealed that only 43% of the KES 1,908,505,648 was eligible for payment. The ineligible pending bills were attributed to:

- lack of supporting documents;
- lack of project delivery;
- lack of key procurement process documents; and
- evidence of previous payments.

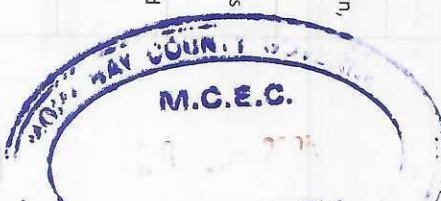
The Taskforce therefore recommends that the County only pays the identified eligible bills subject to confirmation that the pending bills had not been paid.



## Appendix A: Verification results

S/No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/Further work required (FWR)?	Reasons?
<b>Department: Agriculture</b>							
1	Jewlet Enterprises	1625494	15/12/2015	Supply of fingerlings	1,027,000	Ineligible	Delivery was not established from our review and verification. 2018 OAG report on pending bills found the bill ineligible.
2	Cappadocia Industries Ltd	2157254	25/4/2014	Supply of tyres	270,000	Ineligible	Contractual obligation was not established from our review and verification. In addition, there were inconsistencies in the submitted documents.
3	Labyrinth Ltd	IFMIS PO NO 36	26/06/2020	Purchase and supply of biconical traps	160,000	Eligible	Delivery and contractual obligation were established from our verification. In addition, procurement process was followed.
4	The Star Newspaper	1126891	15/06/2015	Re-advertisement of tender for supply, delivery & installation of greenhouses	171,007	Ineligible	2018 OAG report on pending bills found the bill ineligible. In addition, there was evidence that the bill had been paid.
5	Alto Consultants	2436054	11-Apr-15	Supply of electrical items	86,255	Ineligible	There was evidence that the bill was paid. In addition, procurement process was not followed.
6	Game Tanks (EA) Limited	1868729	Not dated	Supply of fish pond liners	1,790,500	Ineligible	There was evidence that the bill had been paid.
7	Kosovo Building & Supply	7135724	12-Feb-15	Supply of 132 high density mattresses	726,000	Ineligible	2018 OAG report on pending bills found the bill ineligible. Also, inconsistencies were observed in the documents provided by the county and procurement process was not followed.

S/No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/ Further work required (FWR)?	Reasons?
8	Mebon Enterprises	2316616	11-Aug-16	Supply of 4 door Steel Cabinet	28,000	Eligible	Evidence of delivery and contractual obligation were established from our verification. In addition, a valid invoice was available.
9	Mebon Enterprises	2316610	25/10/2016	Supply of Stationery	68,294	Eligible	Evidence of delivery and contractual obligation were established from our verification. In addition, a valid invoice was available.
10	ALTO Consultants Limited	2436052	10-Feb-15	Supply of laptop & desktop	141,500	Ineligible	Contractual obligation was not established from our verification. In addition, procurement process was not followed.
11	Cappadocia Industries Ltd	2745104	03-Sep-17	Supply of batteries	33,000	Ineligible	Delivery was not established from our review and verification. Also, procurement process was not followed.
12	Cappadocia Industries Ltd	2376384	29/4/2015	Supply of tyres 255/70 R17	47,000	Ineligible	Contractual obligation and evidence of delivery was not established from our verification. Additionally, procurement process was not followed.
13	Stereda Agents	2376390	01-Jun-15	Supply of furniture	975,000	Ineligible	Evidence of delivery was not established from our verification. In addition, procurement process was not followed. Also, 2018 OAG and 2019 Task force reports on pending bills found the bill ineligible.
14	Adhola Motors Garage and Spares	1109875	22/6/2016	Motor vehicle repair	132,770	Ineligible	Contractual obligation and evidence of delivery was not established from our review and verification. In addition, Procurement process was not followed.
15	Sonama Link	2316603	24-06-2016	Assorted tree seedlings tissue cultured bananas	1,680,000	Ineligible	Contractual obligation and evidence of delivery was not established from our review. Also,



S/No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible / Further work required (FWR)?	Reasons?
16	Cha-bun Agencies	2436073	02/02/2016	Supply of tyres	3,120,000	Eligible	Evidence of delivery and contractual obligation were established from our review.
17	Ayoro Farmers Co-op Society	2436070	18/02/2016	Supply of Coffee seedlings	798,625	Eligible	Evidence of delivery and contractual obligation were established from our review.
<b>Department: Education</b>							
1	ES International Limited	HB/CTY/E&ICT/006/2019-2020	05-Jul-20	Completion of eye classroom at Sero in Homa Bay town central ward	463,066	Ineligible	Delivery was not established from our site visit and verification. Also, procurement process was not followed.
2	Star N Investments Limited	HB/CTY/EDU&ICT/047/2019-2020	22/05/2020	Completion of eye classroom at Wikoteng eye centre in Rangwe gem west ward	591,926	Ineligible	Delivery was not established from our site visit and verification. Also, procurement process was not followed.
3	Juvengo Investments	HB/CTY/EDU&ICT/005/2018-2019	06-Jun-19	Renovation of administration block and five workshops at Kabuoch VTC	1,471,860	Eligible	Delivery and contractual obligation was established from our review. In addition, procurement process was followed.
4	Esafu Enterprises Ltd	HB/CTY/EDU&ICT/035/2019-2020	Not specified	Construction of a new eye classroom at Long'o eye centre in Ndhiwa north Kabuoch ward	630,320	Eligible	Delivery and contractual obligation were established from site visit and verification.
5	Masmo dotisamservtech Korogwe Zompany(K) Limited	HB/CTY/EDU&ICT/55/2017-2018 (LPO Number 1571932)	07-Jan-19	Construction of ECDE classroom at Seme Kauma in Kanyaluo ward	481,376	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed. Also, 2020 OAG report on pending bills found the bill ineligible.
6	Makjosh Investment	581042	06-Jun-19	Renovation of administration block and 3 no. Workshops at Wakiaga vocational	1,632,526	Eligible	Delivery and valid contractual obligation were established from our verification. Also,

S/ No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible / Further work required (FWR)?	Reasons?
	Limited			training centre			procurement process was followed.
7	Simba Mbill Consortium Company Ltd	HB/CTV/EDU&CT /021/2019-2020	03-Nov-20	Construction of a new eye classroom at Waregi eye centre	731,241	Eligible	Delivery and valid contractual obligation were established from our verification. Also, procurement process was followed.
8	Nerry King Agencies	LPO No. 3402033/34	10-Aug-18	In suba north rusinga ward"	1,755,250	Eligible	Delivery and valid contractual obligation were established from our verification. Also, procurement process was followed.
9	Mepak Enterprises	HB/CTV/EDU&CT /001/2018-2019	06-Jun-19	Supply and delivery of office stationaries	1,956,668	Ineligible	Site visit required
10	Dittoh Services Limited	HB/CTV/EDU&CT /013/2019-2020	03-Nov-20	Renovation of Homa Bay vocational training centre	1,007,412	Eligible	Delivery and valid contractual obligation were established from our verification. Also, procurement process was followed.
11	Dittoh Services Limited	HB/CTV/EDU&CT /049/2019-2020	03-Nov-20	Construction of a new eye classroom at Umayi in Kabondo Kasipul kokwanyo Kakeio ward	1,007,412	Eligible	Delivery and contractual obligation were established from our site visit and verification. Also, procurement process was followed
12	Braze Limited	HB/CTV/EDU&CT /016/2019-2020	Not specified	Construction of a new eye classroom at Odino eye centre in Kabondo Kasipul Kabondo West ward	769,765.60	Ineligible	Delivery and contractual obligation were not established from our site visit and verification. Also procurement process was not followed.
13	Makojoli Trading Co. Limited	1304343	2019/20	Renovation of eye center at Nyamanga eye centre in Suba North Kasungu ward	550,353	Ineligible	Delivery and contractual obligation were not established from our site visit and verification. In addition, procurement process was not followed.
14	Kombiro Building Company Ltd	1304318	2019/20	Construction of a new eye classroom at kogonda eye centre in kabondo kasipul kabondo east ward	1,780,307	Eligible	Delivery and contractual obligation were established from site visit and verification.



S/ No	Supplier/Contractor Name	LPO/LSO/Contract No.	Year of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/ Ineligible / Further work required (FWR)?	Reasons?
15	Jakgola Enterprises Limited	1304319	2019/20	Construction of a new eye classroom at Orero eye centre in Rangwe Gem west ward	1,478,374	Ineligible	Delivery was not established from the site visit and verification. Also, procurement process was not followed
16	Boshuu Company Ltd	HB/CTY/EDU&ICT/044/2019-2020	22/02/2020	Construction of new EYE classroom at Ndwarra EYE centre, North Karachuonyo Ward	340,000	Ineligible	There was evidence that the bill had been paid. Additionally, there was no valid invoice to support the claim.
17	Kevo Renovators Limited	HB/CTY/EDU&ICT/038/2019-2020	03-Nov-20	Construction of new EYE classroom at Weta EYE centre in Wang'chieng Ward	857,124	Ineligible	There was evidence that the bill had been paid. Additionally, there was no valid invoice to support the claim.
18	Ngwiras Trading Company Limited	HB/CTY/EDU&ICT/028/2019-2020	Not specified	Construction of a new eye classroom at nyakasera eye centre in suba south gwasi north ward	810,685	Ineligible	Delivery and contractual obligation were not established from our verification. Additionally, procurement process was not followed.
19	Etom Property Management And Development Agencies LTD	HB/CTY/E&ICT/006/2020-2021	31/05/2021	Proposed construction of eye classroom at Koduogo primary eye centre in kanyamwa kosewe ward ndhiwa sub county	1,786,340	Ineligible	Inconsistency in procurement documents was observed and there was evidence of manipulation of procurement process.
20	Makjosh Investment Limited	HB/CTY/E&ICT/072/2018-2019 (LPO Number 1304337)	24/04/2019	Renovation and partitioning of office hall into three offices, fixing of shelves, tiling and electrical installation	1,994,600	Ineligible	Delivery and contractual obligation was not established from our verification. Additionally, procurement process was not followed.
21	Kevo Renovators Limited	HB/CTY/ED&ICT/52/2017-2018	27/09/2018	Construction of ECDE class room at Lieta primary	1,170,005	Ineligible	Delivery was not established from our site visit and verification. Also, procurement process was not followed.
22	Kaju Construction And Trading Co.Ltd	HB/CTY/EDU&ICT/52/2015/2016/02	Not specified	Proposed construction of eye classroom at Mawanga ECDE centre for Mfangano ward in Mbita sub county	892,160	Ineligible	Site visit required

S/ No	Supplier/Contractor Name	LPO/ISO/Contract No.	Date of LPO/ISO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/ Further work required (FWR)?	Reasons?
23	Boshuu Company Limited	HB/CTV/EDU&ICT /041/2019-2020	03-Nov-20	Construction of a new eye classroom at Nyawino eye centre in Karachuonyo Kanyaluo ward	340,000	Ineligible	Delivery and contractual obligation were not established from our verification. Additionally, procurement process was not followed.
24	Simba Mbili Consortium Company Ltd	HB/CTV/EDU&ICT /019/019/2019-2020	03-Nov-20	Construction of a new eye classroom at Rambim eye centre in Suba North Gembe ward	1,521,908	Ineligible	Delivery and contractual obligation were not established from our verification. Additionally, procurement process was not followed.
25	Boshuu Company Limited	HB/CTV/EDU&ICT /040/2019-2020	Not specified	Construction of a new eye classroom at osika eye centre in Karachuonyo central Karachuonyo ward	296,921	Ineligible	Delivery and contractual obligation were not established from our verification. Additionally, procurement process was not followed.
26	Kontinam Access Construction Co. Ltd	HB/CTV/EDU&ICT /015/2019-2020	03-Nov-20	Construction of a new eye classroom at atemo eye centre in Kabondo Kasipul Kojwach ward	180,848	Ineligible	Delivery and contractual obligation were not established from our verification. Additionally, procurement process was not followed.
27	Celmaq Solutions Ltd	HB/CTV/EDU&ICT /045/2021-2022 (LPO NO 1912631)	03-Dec-21	Furnigation in the department of education and ICT offices, Nyandiwa VTC and Nyagwethe vtc.	1,630,000	Ineligible	Delivery and contractual obligation were not established from our verification. Additionally, procurement process was not followed.
28	Galaxy Investment Limited	HB/CTV/EDU&ICT /015/055 (LPO NO 0952890)	24/06/2015	Construction of vocational training centre at south Kabuoch ward in Ober	1,100,000	Ineligible	Delivery was not established from the site visit and verification. Also, procurement process was not followed
29	Unitless Enterprises Ltd	HB/CTV/EDU&ICT/00 1/2019-2020	Not Specified	Construction of New Eye Classroom at Kijawa Eye Centre in Homa Bay Town West Ward	590,400	Ineligible	Delivery and contractual obligation were not established from site visit and document review. In addition, procurement process was not followed
30	Jakogola Enterprises Ltd	HB/CTV/EDU&ICT/03 4/2019-2020	03-Nov-21	Construction of a New Eye Classroom at Oganjo Eye Centre in Ndiwa Sub county Kabuoch Ward	1,478,374	Ineligible	Delivery was not established from our site visit and verification. In addition, procurement process was not followed

S/No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/ Further work required (FWR)?	Reasons?
31	Chrison Investments limited	HB/CTY/011/2019/2020	03-Nov-20	Construction of eye classroom at Ochunyno in Kasipul constituency	750,000	Ineligible	Delivery and contractual obligation were not established from our verification. Additionally, procurement process was not followed.
32	Dojaisa Enterprises Ltd	HBV/CTY/037/2019-2020	11/03/2020	Construction of new eye classroom at Abuoro primary school in Kanyamwa Kologi ward Ndhiwa constituency	497,305	Ineligible	Delivery and contractual obligation were not established from our site visit and verification. Also, procurement process was not followed.
33	Jaycee HFC Limited	HB/CTY/EDUC & ICT/048/2021-2022 & LSO No. 0141836	17/3/2021	Construction of a New Eye Classroom at Nyang'ela in Kasipul West	780,060	Eligible	Delivery and contractual obligation were established from our verification. Additionally, procurement process was followed.
34	Kombaro Building Ltd	HBV/CTY/EDU&ICT/010/2019-2020	11/03/2020	Construction of a New Eye Classroom at Nyang'ela in Kasipul West	580,307	Ineligible	Site visit required
35	Kejogo Ltd	HBC/ED/015/015/2015 - 2016 & LSO No. 0962867	22/6/2015	Construction of INO ecde Classroom at Rawinji Primary School in Kasipul Sub County	1,070,414	Ineligible	Delivery was not established from our site visit and verification. Also, procurement process was not followed.
36	Mastone Investigators Ltd	HBC/EDU&ICT/AG NT/VOL.1/1/1/35/12	Not Specified	Contracted to safeguard the Education Offices	1,550,000	Ineligible	Delivery and contractual obligation were not established from our verification. Additionally, procurement process was not followed.
37	Kanyachok Enterprises Ltd	HB/CTY/EDU&ICT/2015 - 2016/ 40 & LSO No. 0395145	21/9/2016	Proposed ECDE Classroom at Wobier Primary School In Homa Bay Central Ward	1,615,066	Eligible	Delivery and contractual obligation were established from site visit and verification
38	Lenghorn Publishers	3551565/6/7	30/04/2021	Supply of ECD books	4,091,366	Ineligible	Delivery and contractual obligation were not established from our verification. Additionally, procurement process was not followed.





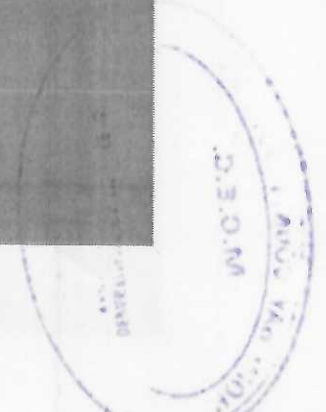
S/No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/ Further work required (FWR)?	Reasons?
<b>Department: Energy</b>							
1	Biomax Africa Ltd	LPO No. 2535123 - HB/CTY/E & NR/09/2015/2016	14/6/2016	Supply, installation, Testing and Commissioning of Solar Lights in Greater Homa Bay County -HB/CTY/E&NR/09/2015-2015	10,814,000	Eligible	Delivery and contractual obligation was established from our verification. In addition, procurement process was followed. Also, 2019 Taskforce and 2020 OAG reports on pending bills found the bill eligible.
2	Six Eleven Energy Contractors	HB/CTY/E&M/004 /2020/2021	Not provided	Proposed supply, installation, Testing & Commissioning of Street Solar Lights	8,850,600	Ineligible	Site visit required
3	Tchavak Enterprises Ltd	IFMIS PO NO 23	29-Jun-20	Architectural design for energy center	480,000	Ineligible	Delivery was not established from our site visit and verification.
4	Greensal Engineering Ltd	3021972	20-May-21	Supply of office equipment for energy center	1,460,208	Eligible	Delivery and contractual obligation were established from our verification. Additionally, procurement process was followed.
<b>Department: Executive</b>							
1	Modelink Const. Ltd	2798408	21/4/2020	Supply of metallic chairs with black leather cushions	423,000	Eligible	Delivery and contractual obligation were established from our verification. Additionally, procurement process was followed.
<b>Department: Finance</b>							
1	Floocyma Enterprises	3865853	02-Feb-22	Supply of office stationeries and related items	1,599,515	Eligible	Delivery and contractual obligation were established from our verification. Additionally, procurement process was followed.
2	Villa Rosa Mystica	1965276	31/12/2021	Full day conference	845,500	Eligible	Delivery and contractual obligation were established from our verification. Also,

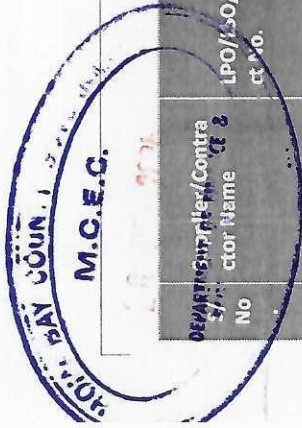




S/No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible / Further work required (FWR)?	Reasons?
3	Villa Rosa	1965276	31/12/2021	Full day conference	123,500	Eligible	procurement process was followed. Delivery and contractual obligation were established from our verification. Also, procurement process was followed.
4	Villa Rosa Mystica	1965276	31/12/2021	Full day conference	123,500	Eligible	Delivery and contractual obligation were established from our verification. Also, procurement process was followed.
5	Daviko Limited	3865851 & 3865851	21/01/2022	Supply of office stationeries	1,587,000	Eligible	Delivery and contractual obligation were established from our verification. Also, procurement process was followed.
6	Tausi	1965402	08-Jan-21	Full day conference	390,000	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed and there were inconsistencies observed in county documents.
7	Twin Towers	1290866 1965401 1965406 1965405	28/03/22 17/09/21 17/09/21 13/08/21	Full day conference	1,928,450	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed and there were inconsistencies observed in county documents.
8	Golden Rays	0962838 1965404	9/5/19 8/9/20	Full day conference	549,400	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed and there were inconsistencies observed in county documents.

S/ No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/ Ineligible / Further work required (FWR)?	Reasons?
9	Benchase Kenya Ltd	LPO No. 2628805 HB/CTY/TRD/020/ 2018-2019	10-Mar-17	Supply and Delivery of Office Furniture & Related Items	2,879,600	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed and there were inconsistencies observed in county documents.
<b>Department: Governance</b>							
1	Glogra Supplies & contractors Ltd	1421237	11-Jun-19	Construction of ward admin office at Gwasi North	1,461,640	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed and there were inconsistencies observed in county documents.
2	Togoland civil & structural Eng Ltd.	Not provided	Not specified	Construction of ward admin office Homabay west ward.	891,800	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed and there were inconsistencies observed in county documents.
3	Mwamaya General Agency Limited	LPO No. 1421239	06-Jul-19	Construction of ward administrator's office at Rakwaro Wang' Chieng Ward (Karachuonyo Sub County) - HB/CTY/OG/07/2018/2019.	891,021	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed and there were inconsistencies observed in county documents.
4	Hebenge enterprises co.ltd	1421240	11-Jun-19	Construction of ward admin office at nyangela	4,620,003	Ineligible	There was no evidence of delivery. Procurement process was equally not followed and inconsistencies in the documents provides was also observed.
5	Bebsad Construction	LSO 1421234	06-Jul-19	Construction of Ward Admin Office in Ndiru Kagan Ward	818,314	Ineligible	Delivery and contractual obligation were not established from our site visit. In addition, procurement process was not followed. Also there





Company Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/ Further work required (FWR)?	Reasons?
<b>Company Ltd</b>						
6 Zitex Enterprises	HB/CTY/OG/06/2018-2019	Not provided	Construction of ward admin's office at marwa	881,098	Ineligible	were inconsistencies in the documents reviewed. Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed and there were inconsistencies observed in county documents.
7 Makjós Investment	3751654	12/05/2022	Supply of Stationery	933,000	Eligible	Delivery and contractual obligation were established from our verification. Additionally, procurement process was followed.
8 African Touch Safaris	1421894	30/06/2016	Air tickets for staff	1,307,779	Eligible	Delivery and contractual obligation were established from our review and verification.
<b>Department: Health</b>						
1 Rocky Africa Ltd	1912817	28/5/2014	Supply of motorbikes	895,000	Ineligible	Delivery was not established from our site visit and verification. In addition, procurement process was not followed and there was no contractual obligation established. Also, the bill was found Ineligible in both 2018 AOG and 2019 TF reports on pending bills due to inconsistency in documentations.
2 Dynapath Laboratories	2651857	12-aug-15	Supply of lab reagents and equipment	207,150	Ineligible	Delivery was not established from our site visit and verification. In addition, procurement process was not followed and there was no contractual obligation established. Also, the bill was found Ineligible in both 2018 AOG and 2019 TF reports on pending bills due to inconsistency in documentations.

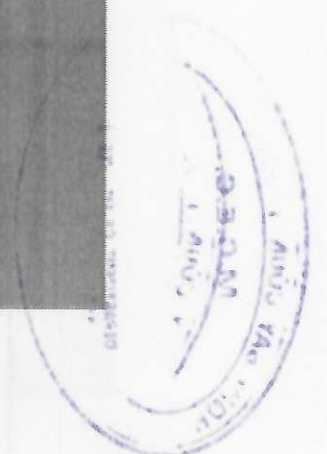
S/No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible / Further work required (FWR)?	Reasons?
3	Dynapath Laboratories	2651860	12-sep-15	Supply of lab reagents and equipment	494,016	Ineligible	Delivery was not established from our site visit and verification. In addition, procurement process was not followed and there was no contractual obligation established. Also, the bill was found Ineligible in both 2018 AOG and 2019 TF reports on pending bills due to inconsistency in documentations
4	Dynapath Laboratories	2651868	12-sep-15	Supply of lab reagents and equipment	288,600	Ineligible	Delivery was not established from our site visit and verification. In addition, procurement process was not followed and there was no contractual obligation established. Also, the bill was found Ineligible in both 2018 AOG and 2019 TF reports on pending bills due to inconsistency in documentations.
5	Dynapath Laboratories	2651859	12-sep-15	Supply of lab reagents and equipment	280,000	Ineligible	Delivery was not established from our site visit and verification. In addition, procurement process was not followed and there was no contractual obligation established. Also, the bill was found Ineligible in both 2018 AOG and 2019 TF reports on pending bills due to inconsistency in documentations.
6	Total Hospital Solutions	2651889	21/7/2016	Supply oxygen plant materials	3,506,000	Eligible	Delivery was established from our verification. In addition, procurement process was followed and contractual obligation was established.
7	Ongiro Co. Ltd	1011870	26/06/2015	Construction o twin staff house at obunga	1,066,340	Ineligible	Delivery was not established from our site visit and verification. In addition, contractual obligation was not established. Also, the bill was found Ineligible in 2018 AOG report on pending bills
8	Nairobi X - Ray	2281025	12-nov-14	Supply of xray film processor	580,000	Ineligible	Delivery was not established from our site visit and verification. In addition, contractual obligation was

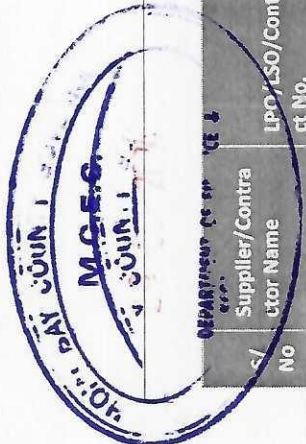




S/No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/ Further work required (FWR)?	Reasons?
9	Earthplan Construction Ltd	PO 631	28/2/2020	Omiro health centre	3,547,078	Eligible	not established. Also, the bill was found Ineligible in 2018 AOG report on pending bills
10	Hyrise Inforpath	3386005	21/6/2019	Supply of x-ray equipments	525,000	Ineligible	Delivery was established from our verification. In addition, procurement process was followed and contractual obligation was established.
11	Restah Company Ltd	HBV/CTY/HLT/044 /2019-2020	11/03/2020	Construction of Anyuongi Health Center	4,024,095	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed.
12	Standard Group	1716033	22/03/2021	Advertisement services	112,300	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed.
13	Micah's Tavan	HB/CTY/HLT/092/ 2019-2020	30/06/2020	Construction of Maternity ward at Ringa Health center Kojwach ward	1,086,238	Ineligible	There was evidence that the bill was previously paid. Also, procurement process was not followed.
14	Biomedical & Engineering Solution Kenya Ltd	HB/CTY/H/RFQ/0 4/2021-2022 & LPO No. 2447152	21/02/2022	Supply and Delivery of Metallic Chairs	1,704,000	Eligible	Delivery was established from our verification. In addition, procurement process was followed and contractual obligation was established.
15	Saodeo Limited	HB/CTY/H/RFQ/0 3/2021-2022 & LPO No.2447151	21/02/2022	Supply and Delivery of Tables and Benches	1,800,000	Eligible	Delivery was established from our verification. In addition, procurement process was followed and contractual obligation was established.
16	Girth Constructions Ltd	HB/CTY/H/WB/08 7/2020-2021 & LSO No. 1912578	11-may-20	Completion of Kirambo Health Centre in Kasunga Ward, Suba North Sub County	2,898,100	Eligible	Delivery was established from our site visit and verification. In addition, procurement process was followed and contractual obligation was

S/ No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible / Further work required (FWR)?	Reasons?
17	Kombiro Building Co. Ltd	HB/CTV/HLT/067/2019 - 2020	25/6/2020	Renovation of Kandiege Level 4 Hospital in Karachuonyo Sub-County, Kibiri ward	1,701,836	Eligible	established.
18	M/S Santoken Ltd	HB/CTV/H/010/2019 - 2020 & LPO No. 3442244	Not specified	Supply and Delivery of PRN Kits	702,000	Ineligible	There was evidence of inconsistency in the county documents provided. LPO was raised way before the tender was awarded.
19	M/S Kenya Solar Solutions Ltd	HB/CTV/MOH/014/2019-2021 & LSO 1558083	06-apr-20	Proposed construction of Got Rachar health center in Dhiwa Kwabwai ward	4,185,825	Ineligible	There was evidence that the bill was previously paid. Also, procurement process was not followed.
20	M/S Port Construction And Engineering Ltd	HB/CTV/HLT/003/2019-2020	03-feb-20	Proposed construction of maternity ward at Miniamo health centre in Arujio ward	3,707,486	Eligible	Delivery and contractual obligation were established from our site visit and verification. In addition, procurement process was followed.
21	Kombiro Building Company Ltd	HB/CTV/H/REG/012/2021-2022-LPO No. 1290869	Not specified	Proposed Improvement works at Rachunyo South Level 4 Hospital	4,950,300	Ineligible	Delivery was not established from our site visit and verification. Also, procurement process was not followed.
22	Bare Wings Company Ltd	HB/CTV/H/RFO/005/2021-2022-LPO No. 3751609	25-may-22	Supply and delivery of surgical face mask 3 ply.	2,475,000	Eligible	Delivery was established from our site visit and verification. In addition, procurement process was followed and contractual obligation was established.
23	Joas Components Co. Ltd	HB/CTV/MOH/011/2018-2019-LPO No. 1558080	20-may-19	Construction of Outpatient Block at Odaso Dispensary in Kanyamba Kosewe Ward	1,205,824	Eligible	Delivery was established from our site visit and verification. In addition, procurement process was followed and contractual obligation was established.
24	Joas' Component Company Ltd	HB/CTV/HLT/06/2029-2020-LPO	07-apr-20	Construction of Samakera Dispensary in Suba South Sub-County Rumakasingri	1,564,000	Eligible	Delivery was established from our site visit and verification. In addition, procurement process was followed and contractual obligation was





No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/Further work required (FWR)?	Reasons?
		No. 528160		Ward			established.
25	Advanced Medical Solutions Limited	HB/CTY/H/RFQ/06/2021-2022- LPO No. 2447154	28-feb-22	Supply and delivery of Hospital beds and accessories	2,997,500	Eligible	Delivery was established from our site visit and verification. In addition, procurement process was followed and contractual obligation was established.
26	Advanced Medical Solutions Limited	HB/CTY/MOH/TH S/16/18-19- LPO No. 3139301	11-jun-19	Supply and issue of solo shot for Homa Bay County	961,920	Eligible	Delivery was established from our site visit and verification. In addition, procurement process was followed and contractual obligation was established.
27	Grafte Holding Limited	HB/CTY/HLT/022/2019-2020	01-nov-22	Proposed completion of Chamakowa Dispensary in Suba North Ward	1,547,500	Eligible	Delivery was established from our site visit and verification. In addition, procurement process was followed and contractual obligation was established.
28	Kontinam Access Construction Ltd	HB/CTY/T-H/S/H/029/2020-2021	15/12/2021	Delivery of assorted medical Equipment	8,365,000	Eligible	Delivery was established from our verification. In addition, procurement process was followed and contractual obligation was established.
29	Santoken Ltd	HB/CTY/002/2020-2021- LPO No. 3878122	16/09/2020	Supply and delivery of RPN Kits <i>Karwa</i>	894,000	Eligible	Delivery was established from our verification. In addition, procurement process was followed and contractual obligation was established.
30	Matty Developers Ltd	HB/CTY/HLT/013/2019-2020 & LSO No. 528186	23/06/2020	Construction of Agulu Health Centre in Kasipul sub county	1,054,623	Eligible	Delivery and contractual obligation were established. Also, procurement process was followed
31	Bikemo Agencies Ltd	HB/CTY/H/EMG/024/2019-2020 & LSO No. 1716020	07-jul-20	Fencing of Nyangiela Hospital	450,919	Eligible	Delivery and contractual obligation were established from our site visit and verification. Also, procurement process was followed.



S/ No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/ Further work required (PWR)?	Reasons?
32	Ramas Enterprises Ltd	HB/CTV/EMG/6/2 020 - 2021 & LSO No. 17166002	14/08/2020	Proposed Fencing, Gate, Placenta and two Door Pit Latrine For Kichawa Waondo & Ogando Health Centers	4,788,000	Eligible	Delivery and contractual obligation were established from our site visit and verification. In addition, procurement process was followed.
33	Ekitiro Company Ltd	HB/CTV/EMG/H/0 08/2020-2021 & LSO No. 1716004	20/08/2020	Proposed Construction of A2B Twin Staff House at Ratanga Dispensary in Dhiwa Sub - Counties	2,191,856	Eligible	Delivery and contractual obligation were established from our site visit and verification. Also, procurement process was followed.
34	Britage Construction Limited	HB/CTV/H/WB/01 1/2020-2021 & LSO No. 1895158	14/06/2021	Proposed Construction of Maternity Block at Kuojo Dispensary in South Kasipul Ward in Kasipul Subcounty	2,371,320	Ineligible	Delivery was not established from our site visit and verification. Also, procurement process was not followed.
35	Jore Nyitoyi Construction Ltd	HB/MOH/CTV/TE ND/VOL V13	19/4/22	Supply of vmnc items	1,300,000	Ineligible	Delivery was established from our verification. In addition, procurement process was followed and contractual obligation was established.
36	Britage Construction Ltd	LSO No. 1895161	14/06/2021	Construction of muga jwellu dispensary - maternity block	2,707,320	Ineligible	Delivery and contractual obligation were not established from our site visit and verification. In addition, procurement process was not followed. Also, document inconsistencies were observed.
37	Kombiro Building Company	None	Not provided	Construction of staff houses at nyamasi dispensary	878,359	Ineligible	Contractual obligation and delivery were not established. In addition, procurement process was not followed.
38	Lakers Consultancy	None	Not provided	Construction of nyamasi dispensary	891,000	Ineligible	Contractual obligation and delivery were not established. In addition, procurement process was not followed.
39	Markram Ltd	HB/CTV/H/RFO/0 47//2021-2022 (LPO Number 3878130)	12-oct-21	Supply and delivery of non pharmaceuticals	1,895,100	Eligible	Delivery was established from our verification. In addition, procurement process was followed and contractual obligation was established.





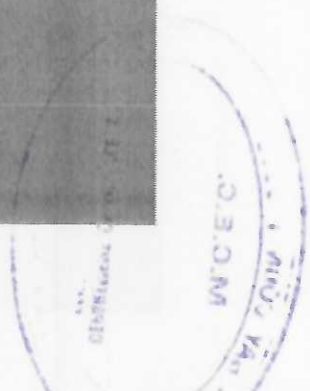
S/No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/ Further work required (FWR)?	Reasons?
40	We Are Enterprise	LSO No. 1716015	19/08/2020	Fencing and pit latrines kajjevi, rapogi and kagong health facilities	1,829,258	Ineligible	Delivery was not established from our review and verification
41	Firibase Construction Ltd	HB/CTV/HLT/013/2019-2020	11/03/2020	Mbita kalandi dispensary - construction retention	633,042	Eligible	Contractual obligation and delivery were established from our site visit and verification. In addition, procurement process was followed.
42	Earthplan Construction Ltd	HB/CTV/HLT/014/2019-2020	11/03/2020	Osiepe dispensary - construction	2,324,706	Ineligible	Site visit required
43	Flymax Investment Co. Ltd	Not provided	Not provided	Oyombe dispensary - construction	4,522,631	Eligible	Delivery was established from our site visit and verification. Also, procurement process was followed.
44	Flocyma Enterprise	3864227 & 3864228	18/09/2019	Supply of lab consumables at hctrh <i>15 ca - 11m-1w</i>	2,148,020	Eligible	Delivery and contractual obligation were established from our verification. Additionally, procurement process was followed.
45	Janny Contractors Ltd	3878143	26/01/2022	Supply and delivery of stationeries	815,000	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed. Also, there were inconsistencies observed from the county documents reviewed.
46	Monokameh Gen Investment Ltd	1895155	14/6/2021	Nyahera dispensary - construction	2,249,704	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed. Also, there were inconsistencies observed from the county documents reviewed.
47	Transsony Ltd	1895157	14/6/2021	Sikri dispensary - construction	1,829,470	Ineligible	Delivery was not established. In addition, procurement process was not followed. Also, there was evidence that the bill was previously paid.
48	Frowen Insurance	1716044	27-Jun-21	Insurance services	400,000	Ineligible	Contractual obligation and delivery were not established. In addition, procurement process was

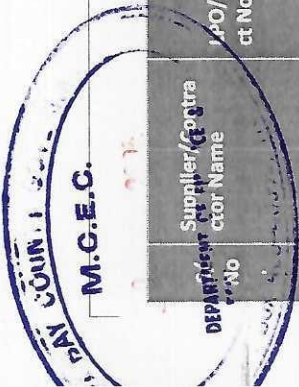
S/ No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/ Further work required (FWR)?	Reasons?
49	Afwayos Office Ventures	3442240	14/05/2020	Non-pharmaceutical supplies	987,000	Eligible	not followed. Delivery and contractual obligation were established from our verification. In addition, procurement process was followed.
50	Concerned Builders (K) Ltd	1206419	30/06/2019	Construction of maternity block at omiro dispensary	397,016	Ineligible	Delivery was not established from our site visit and verification. Also, there was evidence that the bill had been previously paid.
51	Shamas Road Cost Co. Ltd	528198	06-sep-21	Orego health centre	5,980,750	Ineligible	Delivery and contractual obligation were not established from our site visit and verification. In addition, procurement process was not followed. Also, document inconsistencies were observed.
52	Girth Construction Ltd	1912577	11-may-20	Imbo health center	2,967,350	Ineligible	Delivery and contractual obligation were not established from our site visit and verification. In addition, procurement process was not followed.
53	Laja General Investment	1558081	20/5/2019	Aoch muga dispensary	1,492,796	Ineligible	Delivery was not established from our site visit. Also, procurement process was not followed.
54	Swallex Contractors	3878118	19/05/2021	Supply and delivery of non-pharmaceuticals	2,360,500	Eligible	Delivery and contractual obligation were established from our verification. In addition, procurement process was followed.
55	Nyans Trading Company	1571837	05-apr-20	Conversion of part of blood bank to icu	5,994,296	Eligible	Delivery and contractual obligation were established from our site visit and verification. In addition, procurement process was followed.
56	Speedwall Building Technologies	IFMIS 342	22/09/2020	Construction of Nyaoga dispensary in N/Karachuonyo ward	1,075,175	Eligible	Delivery and contractual obligation were established from our site visit and verification. In addition, procurement process was followed.

S/ No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/ Ineligible / Further work required (FWR)?	Reasons?
57	Fastlink Express Ltd	LPO Number 3878110	17/02/2022	Supply and delivery of non-pharmaceuticals	984,850	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed.
58	Eunifray Hardware Construction	Not indicated	Not indicated	Construction of staff houses	4,063,383	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed.
59	Sconan Trading Co. Ltd	1895159	14/6/2021	Kobuya dispensary	3,319,299	Eligible	Delivery and contractual obligation were established from our site visit and verification. In addition, procurement process was followed.
60	Oxise General Supplies	1895160	14/6/2021	Agera maternity	1,822,250	Eligible	Delivery and contractual obligation were established from our site visit and verification. In addition, procurement process was followed.
61	Nyams Trading Company Limited	HB/CTY/95/2014-2015	Not specified	Construction of maternity block at kendu bay sub county hospital	3,917,764	Eligible	Delivery and contractual obligation were established from our site visit and verification. In addition, procurement process was followed.
62	Nyams Trading Company	HB/CTY/80/2013-2014	06/03/2014	Construction of maternity block at ndhiwa sub county hospital	4,325,654	Eligible	Delivery and contractual obligation were established from our site visit and verification. In addition, procurement process was followed.
63	Frowen General Traders	3878149/	01-jun-22	Supply of battery & m/v tyres	850,000	Eligible	Delivery and contractual obligation were established from our verification. In addition, procurement process was followed.
64	Kemsa	2989113/115/375 1604/3751607/24 30324/34/35/274 5204	04-aug-21	Supply and delivery of pharmaceutical drugs	130,814,066	Eligible	Government to government procurement



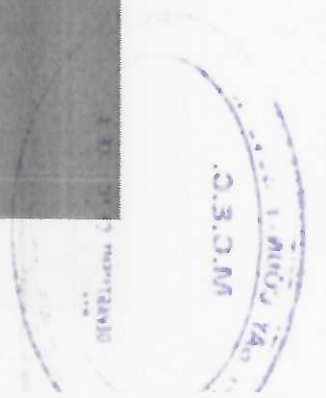
S/ No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible / Further work required (FWR)?	Reasons?
65	Amaco	Not specified	Not specified	Insurance services	1,205,400	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed. Also, there were inconsistencies observed from the county documents reviewed.
66	Earthplan Construction Ltd	HB/CTV/HLT/017/2019-2020	20/09/2020	Renovation of Pala Health Center in Kasipul Kabondo Subcounty, Kabondo East Ward	1,426,684	Eligible	Delivery and contractual obligation were established from our site visit and verification. In addition, procurement process was followed.
67	Desweb Company Ltd	HB/CTV/HLT/0030/2019-2020	None	Renovation & upgrading of kakrigu health centre in suba north, fusinga ward	2,888,145	Eligible	Delivery was established from our site visit and verification. In addition, procurement process was followed and contractual obligation was established.
68	Markram Limited	HB/CTV/H/RFQ/048/2021-2022	15/9/21	Supply of lab reagents	1,350,600	Eligible	Delivery was established from our site visit and verification. In addition, procurement process was followed and contractual obligation was established.
69	Earthplan Construction	1558082	24/05/2019	Construction of outpatient block at rapogi dispensary	1,501,628	Ineligible	Site visit required.
70	Penders Investments Ltd	3878115	17/12/2021	Supply of non pharmaceuticals <i>Kamukha General</i>	996,106	Eligible	Delivery was established from our verification. In addition, procurement process was followed and contractual obligation was established.
71	Restah Company	HB/CTV/HLT/045/2019-2020	03-nov-20	Construction of maternity at amoyo dispensary -kanyadoto ward	2,638,095	Eligible	Delivery was established from our site visit and verification. In addition, procurement process was followed and contractual obligation was established.
72	Girth Construction Ltd	LPO Number 3442242	17/02/2022	Supply of gloves powdered	879,000	Eligible	Delivery was established from our verification. In addition, procurement process was followed and





Sl. No.	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible / Further work required (FWR)?	Reasons?
73	Ganjoni Spares&Hardware	None	None	Construction of twin staff house at wagwe health centre	1,968,790	Eligible	contractual obligation was established.
74	Ganjoni Spares&Hardware	None	None	Renovation and upgrading of adiedo health centre-kanyaluo ward	3,282,135	Eligible	Delivery was established from our site visit and verification. Also, procurement process was followed.
75	Mamel Company Limited	LPO 3878101	18/11/2021	Supply of laboratory reagents	665,000	Ineligible	Delivery and contractual obligation was established from our site visit and verification. Also, procurement process was followed.
76	Gidbong General Construction	LPO 1895152	02-oct-22	Construction of rangi community dispensary in gem west ward rangwe sub county	1,042,650	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed. Also, there were inconsistencies observed from the county documents reviewed.
77	Warematt Investment Ltd	LPO Number 3878107	18/01/2022	Supply and delivery of non phamaceuticals	992,548	Eligible	Delivery was not established from our site visit.
78	Mersley Agencies Ltd	LPO-3442238	18/6/2021	Supply and delivery of lab reagents	863,000	Eligible	Delivery was established from our verification. In addition, procurement process was followed and contractual obligation was established.
79	Injiti Enterprises Ltd	LPO-3442246	14/1/2022	Supply and delivery of lab reagents	403,600	Eligible	Delivery was established from our verification. In addition, procurement process was followed and contractual obligation was established.
80	Benco Merchants	LPO-528166	Oct & sep 2021	Sanitary services at kandiege hospital	654,240	Eligible	Delivery was established from our verification. In addition, procurement process was followed and contractual obligation was established.

S/No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/ Further work required (FWR)?	Reasons?
81	Fastlink Express Ltd	3442243	08-oct-21	Supply and delivery of cleaning reagents	850,000	Eligible	Delivery was established from our verification. In addition, procurement process was followed and contractual obligation was established.
82	Jamfron Investments	HC/SC/20/1/NOL. 3/143	07-Jan-21	Extension of cleaning services at Kisegei level iv hospital	1,051,000	Ineligible	Delivery was not established from our site visit and verification. In addition, procurement process was not followed. Also, there were inconsistencies observed from the county documents reviewed.
83	Radet Supplies And Services Ltd	528164	Not specified	Cleaning and sanitary services at ober level 4 hospital	356,520	Ineligible	Delivery was not established from our site visit and verification. In addition, procurement process was not followed. Also, there were inconsistencies observed from the county documents reviewed.
84	Kadassy General Enterprises Ltd	528177	29/6/2020	Cleaning and sanitary services at rangwe	333,000	Eligible	Delivery was established from our verification. In addition, procurement process was followed and contractual obligation was established.
85	Alliet Enterprises Ltd	HB/CTV/H/009A/2 019-2020 (LPO Number 528175)	30/06/2020	Cleaning and sanitary services at okiki amayo hospital	250,000	Ineligible	Delivery was not established from our site visit and verification. In addition, procurement process was not followed. Also, there were inconsistencies observed from the county documents reviewed.
86	Ochol Nyiera	528175	29/6/2020	Cleaning services at ramula sub county hospital	267,000	Eligible	Delivery was established from our site visit and verification. In addition, procurement process was followed and contractual obligation was established.
87	Yotorks Investment Ltd	PO-254	29/6/2020	Cleaning services at pala hospital	360,064	Eligible	Delivery was established from our site visit and verification. In addition, procurement process was followed and contractual obligation was established.

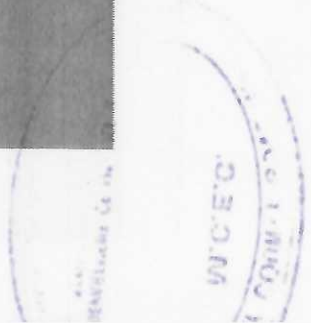




Sl. No.	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/ Further work required (FWR)?	Reasons?
88	Pollux General Services	HBC/H/CU/007/91 6698/2021-2022	Not specified	Cleaning and sanitary services at othoro level iv hodspital	1,199,100	Ineligible	Delivery was not established from our site visit and verification. In addition, procurement process was not followed. Also, there inconsistencies in the documents provided by the county.
89	Rapogo Cleaning and Sanitary Services	HB/CTY/H/010/20 19-2020	19/06/2020	Cleaning and sanitary services at Rachuoonyo South Sub-county Hospital	765,600	Eligible	Delivery was established from our site visit and verification. In addition, procurement process was followed and contractual obligation was established.
90	Krystalline Company Limited	HBC/H/CU/015/91 6272/2021-2022	04-jan-22	Cleaning and sanitary services at ramula level iv	1,799,340	Ineligible	Delivery was not established from our site visit and verification. In addition, procurement process was not followed and contractual obligation was not established.
91	Stepion Group Africa Limited	HB/CTY/H/020/20 19/2020	30/6/2020	Cleaning and sanitary services at kitare level iv hospital	1,229,600	Ineligible	Delivery was not established from our site visit and verification. In addition, procurement process was not followed and contractual obligation was not established.
92	Keys Cleaning And Garbage Services	HB/CTY/H/010/20 19-2020	07-jan-21	Extension of cleaning and sanitary services at homabay teaching and referral hospital	696,000	Eligible	Delivery was established from our verification. In addition, procurement process was followed and contractual obligation was established.
93	Nalyd Enterprises Limited	HB/CTY/H/017/20 19-2020	29/06/2020	Cleaning and sanitary services at magunga level iv	959,335	Ineligible	Delivery was not established from our site visit and verification. In addition, procurement process was not followed and contractual obligation was not established. Also, there was inconsistency in the county documents.
94	Jatrija Co Ltd	528163	29/6/2020	Cleaning services at tom mboya hospital	642,960	Eligible	Delivery was established from our verification. In addition, procurement process was followed and contractual obligation was established.



S/No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible / Further work required (FWR)?	Reasons?
95	Bina Ventures	3878103	15/3/2022	Supply and delivery of vmmc items	980,000	Eligible	Delivery was established from our verification. In addition, procurement process was followed and contractual obligation was established.
96	Eddahn Cleaning And Gabbage Collection	HB/H/CL/027/916 326/2021-2022	04-Jan-22	Cleaning and sanitary services at homabay teaching and referral hospital	1,512,000	Ineligible	There was no claim. An invoice was missing to make the bill legitimate. Additionally, procurement process was not followed.
97	Jayd Computers	HB/CTV/H/009/20 19-2020 (LPO NO. 528176)	30/06/2020	Cleaning and sanitary services at miriu level 4 hospital	250,000	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed and contractual obligation was not established. Also, there were inconsistencies in the county documents.
98	Dani Nyakodera Enterprise	528172	29/6/2020	Cleaning and sanitary services at suba south subcounty hospital	336,400	Ineligible	Delivery was not established from our verification. In addition, there was evidence that the bill was previously paid.
99	Twin King & Ryan Enterprises Ltd	PO-257	26/6/2020	Cleaning and sanitary services at mbira sub county hospital	295,800	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed. Also, there were inconsistencies observed from the county documents reviewed.
100	Asimba Davicky Enterprises	528170	29/6/2020	Cleaning and sanitary services at ogongo level 4 hospital	580,000	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed. Also, there were inconsistencies observed from the county documents reviewed.
101	Tharali Cleaners Ltd	528173	29/06/2020	Cleaning and sanitary services at manndi level iv hospital	285,000	Eligible	Delivery was established from our verification. In addition, procurement process was followed and contractual obligation was established.
10	Alloycom	HB/CTV/H/0071/2 019-2020 (LPO	29/06/2020	Cleaning and sanitary services at wagwe	300,000	Eligible	Delivery was established from our verification. In addition, procurement process was followed and





S/No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible / Further work required (FWR)?	Reasons?
2	Enterprises	NO. 528168)		health center			contractual obligation was established.
10 3	Sonipact Enterprises	HB/CTY/H/005/2019-2020	29/06/2020	Cleaning and sanitary services at dhiwa sub county hospital	360,064	Eligible	Delivery was established from our verification. In addition, procurement process was followed and contractual obligation was established.
10 4	Beshona Enterprises	3878131	Not specified	Branded name tags	500,000	Eligible	Delivery was established from our verification. In addition, procurement process was followed and contractual obligation was established.
10 5	Zimple Garage	1972771, 1972772 1972760, 1972761, 1972764, 1972786	17/1/22, 17/1/22, 7/12/21, 10/12/21, 25/3/22	Provision of motor vehicle mechanical services	1,529,155	Eligible	Delivery was established from our verification. In addition, procurement process was followed and contractual obligation was established.
10 6	Vaalivaa Enterprises Limited	HB/CTY/H/014/2019-2020	Not specified	Cleaning and sanitary services at nyangiela level 4 hospital	290,000	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed. Also, there were inconsistencies observed from the county documents reviewed.
10 7	Fastlink Express Ltd	LPO No 3442249	11-nov-21	Supply and delivery of lab reagents	370,500	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed. Also, there were inconsistencies observed from the county documents reviewed.
10 8	Elyco Motors Limited	HB/CTY/H/028/2021-2022 LSO No. 1972774, 1972766, 1972765, 1972796	Two LSO dates are not clear, 15/10/2021 & 16/8/2021	Repair of motor vehicles	830,500	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed. Also, there were inconsistencies observed from the county documents reviewed.

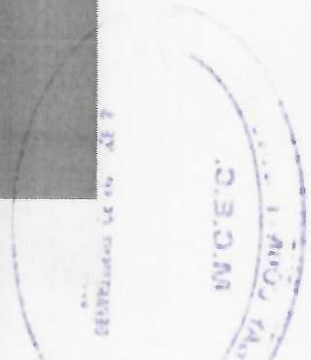
S/No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible / Further work required (FWR)?	Reasons?
10	Hotel Twin Towers Homabay	LPO Number 1290866	Not specified	Accommodation services	784,000	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed. Also, there were inconsistencies observed from the county documents reviewed.
110	Hotel Hippo Buck	1290876	14-dec-21	Accommodation and meals	68,000	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed. Also, there were inconsistencies observed from the county documents reviewed.
111	Gamba Motors	LSO No. 1363186	24/04/2020	Repair of Motor Vehicle GKA 830M	2,146,000	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed. Also, there were inconsistencies observed from the county documents reviewed.
112	Magret Super Agency	2447155	25-apr-22	Supply of stationeries	225,000	Eligible	Delivery was established from our verification. In addition, procurement process was followed and contractual obligation was established.
113	Scim Ltd	1438229	10-sep-20	Rehabilitation of pala koguta health center	1,868,000	Eligible	Delivery was established from our verification. In addition, procurement process was followed and contractual obligation was established.
114	Beshona Enterprises	LPO 2989114	03-nov-21	Supply of office stationery	608,290	Eligible	Delivery was established from our verification. In addition, procurement process was followed and contractual obligation was established.
115	Adhola Motors Garage And Spares	Not specified	Not specified	Service of various motor vehicles over a duration of time	985,330	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed. Also, there were inconsistencies observed from the county documents reviewed.
11	Navyd Enterprises	LPO 3442237	22/03/2021	SUPPLY OF TYRES SIZE 245/70R16 & 265/70R16(MV GKB041V&GKB 604M	347,000	Ineligible	Delivery was not established from our verification. In addition, there was no invoice to support the





DEPARTMENT No 5/ No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible / Further work required (FWR)?	Reasons?
6	Ltd			respectively)			bill.
11 7	Earthplan Construction Ltd	HB/CTY/048/2019-2020	11/03/2020	Construction of adita dispensary	668,743	Ineligible	Delivery was not established from our site visit and verification. In addition, there was evidence that the bill was previously paid.
11 8	Earthplan Construction Ltd	IFMIS NO 001	31/05/2019	Completion of midland dispensary	357,924	Eligible	Delivery was established from our verification. In addition, procurement process was followed and contractual obligation was established.
11 9	Shendylan Company Limited	17160005	28/5/2014	Renovation of Onyando Health Centre in Rachuonyo North	1,854,898	Ineligible	Delivery was not established from our verification. In addition, there was no invoice to support the bill.
<b>Department: Lands</b>							
1	Sonye construction	HB/CTY/LUD&P/O 04/2019-2020 & LPO No.1445083	28/5/2020	Paving, Drainage & Landscaping of Akuba Market in Mbita Town	5,818,281	Eligible	Delivery was established from our verification. In addition, procurement process was followed and contractual obligation was established. Also, 2020 AOG report on pending bills found the bill eligible.
2	Dapalk Consortium Ltd	HB/CTY/LUD&P/O 03 & LSO 1445062	28/5/2020	Demolition and Down-takings at Akuba Market in Mbita Town	1,708,393	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed and there were inconsistencies in the documents provided by the county.
3	Oakar Services	PO.NO.21	18/06/2020	County Spatial Plan: GIS Lab Component	7,000,000	Eligible	Delivery was established from our verification. In addition, procurement process was followed and contractual obligation was established. Also, 2020 AOG report on pending bills found the bill eligible for payment.
4	Nyakinda	HB/CTY/LUD&P/O	Not Specified	Proposed completion of Ndhiwa-Sub county	3,054,338	Ineligible	Delivery and contractual obligation were not established from our verification. In addition,

S/No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/ Further work required (PW/R)?	Reasons?
	Construction	02/2019-2020		ABMT training Centre			procurement process was not followed. Also, document inconsistencies were observed.
5	Sonye Genral Enterprises	IFMIS PO NO 23	22/06/2020	Supply and Delivery of Computers & Accessories	1,384,250	Ineligible	Procurement process was not followed. Additionally, contractual obligation was not established.
6	Ligongo Enterprises	HB/CTV/LHPP/011 /2020-2021 - LPO NO. 1445064	01/08/2021	Proposed Renovation of House No. HOMA/HOU/CH/MG12	1,499,738	Eligible	Delivery was established from our verification. In addition, procurement process was followed and contractual obligation was established.
7	Honnix General Supplies Ltd	HB/CTV/LHPP/005 /2016-2017 - LPO NO. 2641702	07/07/2016	Proposed Renovation of Staff Houses	1,819,715	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed. Additionally, there was evidence of bill having been paid previously.
8	ZamZam Petrol Station	Not specified	Not specified	Supply of Petrol	300,600	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed. Additionally, there was no valid invoice to support the bill.
9	Brightmart General Supplies	2641830	22/08/2016	Supply of 10 tyres type 235/65 R17	445,300	Ineligible	Delivery was not established and procurement process was not followed. The bill was found ineligible by the 2020 OAG report on pending bills.
10	Pejene Company Limited	HB/CTV/LHPP/015 /2015-2016 - LPO NOS. 2641816,19,18	19/2/2016	Supply of Stationery	401,258	Eligible	Delivery was established from our verification. In addition, procurement process was followed and contractual obligation was established.
11	Madoho Supply Ltd	2641726	29/01/2018	Stationery and accessories	84,825	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed.

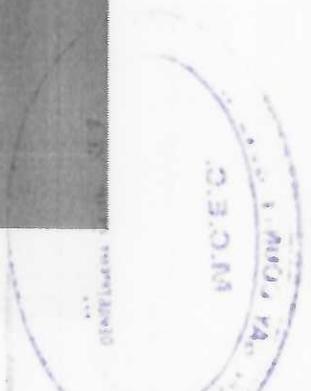




DEPARTMENT OF LANDS AND ASSETS VERIFICATION

S/No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible / Further work required (FWR)?	Reasons?
12	Vicons Autospares	1206139	27/04/2019	Repair of vehicle KBW 390V	46,030	Ineligible	Delivery and contractual obligation were not established. Also, procurement process was not adhered to.
13	Limush Motors Garage	2974151	Immediate supply	Supply and delivery of Tyres for vehicle KCD 211 G	80,000	Eligible	Delivery was established from our verification. In addition, procurement process was followed and contractual obligation was established.
14	Larmone Enterprises Ltd	24	22/06/2020	Assorted consumables	58,770	Eligible	Delivery was established from our verification. In addition, procurement process was followed and contractual obligation was established. Also, 2020 AOG report on pending bills found the bill eligible.
15	Makjosh Investment Ltd.	2974159	Immediate supply	Supply and delivery of Office toners	80,000	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed and there were inconsistencies in the documents provided by the county. Also, contractual obligation was not established.
16	TransAfrica Motors	Not specified	Not specified	Motor vehicle repair/Storage charges	1,972,000	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed and contractual obligation was not established.
<b>Department: PSB</b>							
1	Artline Contractors	LPO-2332149	11-Mar-16	Supply of vehicle tyres	780,000	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed.
2	Bloosky Enterprises	LSO-1048327	Not specified	Design of the Website	120,000	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed and inconsistencies were observed in the county

S/No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible / Further work required (FWR)?	Reasons?
3	Golden Rays Hotel	0962838	Not specified	Hire of conference hall & refreshments	74,000	Eligible	Delivery was established from our verification. In addition, procurement process was followed and contractual obligation was established.
4	Hotel Tausi	1290821, 1290830, 1290835, 1290838	Not specified	Conference	461,160	Ineligible	Evidence of delivery was not established from our verification. In addition, procurement process was not followed. Also, 2020 AOG report on pending bills found the bill ineligible.
5	Standard Group PLC	None	None	Advertisement in the Standard Newspaper	177,480	Ineligible	Evidence of delivery was not established from our verification. In addition, procurement process was not followed. Also, 2020 AOG report on pending bills found the bill ineligible.
6	The Standard Group PLC	LSO - 1895018	2-Mar-22	Advertisement of vacancies	380,000	Ineligible	Evidence of delivery was not established from our verification. In addition, procurement process was not followed. Also, 2020 AOG report on pending bills found the bill ineligible.
7	The Standard Group PLC	LSO-1290820	1-Jun-21	Advertisement of vacancies	394,400	Ineligible	Evidence of delivery was not established from our verification. In addition, procurement process was not followed. Also, 2020 AOG report on pending bills found the bill ineligible.
8	Vilacom Enterprises	LPO 3402131	22/7/2020	Supply of laptops & computers	555,000	Ineligible	Evidence of delivery was not established from our verification. In addition, procurement process was not followed. Also, 2020 AOG report on pending bills found the bill ineligible.
9	Jolick Enterprises	3686588	Not Specified	Supply of tyres	136,000	Ineligible	Evidence of delivery was not established from our verification. In addition, procurement process was not followed. Also, 2020 AOG report on pending

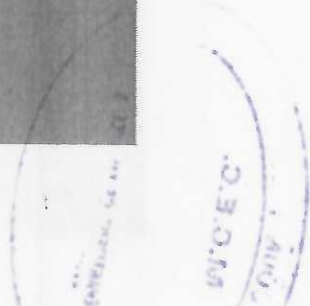




S/No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible / Further work required (FWR)?	Reasons?
10	View Point Cottages (VPC) Limited Hotel	LSO.1290848	Not Specified	Conference Facilities	189,390	Ineligible	bilis found the bill ineligible. Evidence of delivery was not established from our verification. In addition, procurement process was not followed. Also, 2020 AOG report on pending bills found the bill ineligible.
11	Desweb Company Ltd	LPO-3551665	16/9/2021	Supply of stationary and computer accessories	56,000	Ineligible	Evidence of delivery was not established from our verification. In addition, procurement process was not followed. Also, 2020 AOG report on pending bills found the bill ineligible.
12	Desweb Company Ltd	LPO-3551657	8-Oct-21	Supply of stationary and computer accessories	60,500	Ineligible	Evidence of delivery was not established from our verification. In addition, procurement process was not followed. Also, 2020 AOG report on pending bills found the bill ineligible.
13	Desweb Company Ltd	LPO-3551661	9-Jul-21	Supply of stationary and computer accessories	61,300	Ineligible	Evidence of delivery was not established from our verification. In addition, procurement process was not followed. Also, 2020 AOG report on pending bills found the bill ineligible.
14	Desweb Company Ltd	LPO-3551667	24/9/2022	Supply of stationary and computer accessories	62,500	Ineligible	Evidence of delivery was not established from our verification. In addition, procurement process was not followed. Also, 2020 AOG report on pending bills found the bill ineligible.
15	Tobias Ochieng	None	Not Specified	Taxi service during recruitment of enforcement officers	28,000	Ineligible	Evidence of delivery was not established from our verification. In addition, procurement process was not followed. Also, 2020 AOG report on pending bills found the bill ineligible.
16	Zimple Auto	1895003, 1895004,	Not Specified	m/v repairs KCD 208G, KBW 973V	630,900	Eligible	Delivery was established from our verification. In addition, procurement process was followed and



S/No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/ Further work required (FWR)?	Reasons?
	Service	1895006, 1895007, 1895013, 1895009, 1895022					contractual obligation was established.
17	Gillvic Insurance Agency	None	Not Specified	M/V Insurance KCD208G, KBW973V	391,080	Ineligible	Evidence of delivery was not established from our verification. In addition, procurement process was not followed. Also, 2020 AOG report on pending bills found the bill ineligible.
18	DSA for Board member	Various	Not Specified	DSA on recruitments	963,200	Ineligible	Evidence of delivery and contractual obligation were not established from our verification. In addition, 2020 AOG report on pending bills found the bill ineligible.
19	County PSB National Consultative Forum	None	Not Specified	Annual subscriptions for years 17/18, 18/19, 19/20, 20/21, 21/22	1,450,000	Ineligible	Evidence of delivery and contractual obligation were not established from our verification. In addition, 2020 AOG report on pending bills found the bill ineligible.
<b>Department: Roads</b>							
1	Homa Bay Engineering	1895081	18-Jun-21	Eka Church - Okondo - Omindi Junction	6,103,399	Ineligible	Site visit required.
2	Liffy Contractors Ltd	1895113	18-Jun-21	Rusinga Township - Waregi - Kamgere Road	4,886,320	Eligible	Delivery and contractual obligation were established from our site visit and verification. Also, procurement process was followed.
3	Liffy Contractors Ltd	1895115	18-Jun-21	Ogongo - Kipasi Road	4,447,840	Eligible	Delivery and contractual obligation were established from our site visit and verification. Also, procurement process was followed.





S/No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible / Further work required (FWR)?	Reasons?
4	Liffy Contractors Ltd	1965052	15/06/2021	Routine Maintenance of Kanyagone - Kitanda Road - BH/CTY/T & I/010/2020/2021	5,135,320	Eligible	Delivery and contractual obligation were established from our site visit and verification. Also, procurement process was followed.
5	Liffy Contractors Ltd	1895108	18/06/2021	Routine Maintenance of Angiya - Nyasumbi Road-	4,947,840	Eligible	Delivery and contractual obligation were established from our site visit and verification. Also, procurement process was followed.
6	Liffy Contractors Ltd	1895108	18/06/2021	Oseno-Nyaroya Road	4,947,840	Eligible	Delivery and contractual obligation were established from our site visit and verification. Also, procurement process was followed.
7	Liffy Contractors Ltd	LSO 1558155	19/09/2016	General routine maintenance of Rusinga Ring Road Phase 2	17,055,248	Eligible	Delivery and contractual obligation were established from our site visit and verification. Also, procurement process was followed.
8	Aberlard Enterprises Ltd	LSO 1965041	18/06/2021	Maintenance of JNC B2- Nyatwere School Road	11,920,160	Eligible	Delivery and contractual obligation were established from our site visit and verification. Also, procurement process was followed.
9	Liffy Contractors Ltd	1895111	Not indicated	Nyakweri Culvert Works	493,496	Eligible	Delivery and contractual obligation were established from our site visit and verification. Also, procurement process was followed.
10	Bemut Ventures Ltd	1718738	Not indicated	Kobondo - Lwanda - Maranatha - Mudhome Road	2,981,896	Ineligible	Delivery was not established from our site visit and verification.
11	Bemut Ventures Ltd	1718736	Not indicated	Maguje-Koloo	2,410,596	Eligible	Delivery and contractual obligation were established from our verification. In addition, procurement process was followed.
12	Bemut Ventures Ltd	1718735	Not indicated	Nyalkinyi - Kopiyo Road	3,930,660	Ineligible	Delivery was not established from our site visit and verification. Also, there were document

S/ No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible / Further work required (FWR)?	Reasons?
13	Bemut Ventures Ltd	1718733	21-Jun-21	Pedo - Nyagweno Lando Road	2,542,140	Ineligible	Delivery was not established from our site visit and verification. Also, there were document inconsistencies observed during review.
14	Bemut Ventures Ltd	1718737	21-Jun-21	Rodi - Ochuna - Thim Road	4,865,040	Ineligible	Delivery was not established from our site visit and verification. Also, there were document inconsistencies observed during review.
15	Bemut Ventures Ltd	1718730	21-Jun-21	Konano - Akele School Road	2,995,816	Ineligible	Delivery was not established from our site visit and verification. Also, there were document inconsistencies observed during review.
16	Bemut Ventures Ltd	1718731	21-Jun-21	Nyakaya - Nyamasi Hospital - Ongeng Market Road	4,889,980	Ineligible	Delivery was not established from our site visit and verification. Also, there were document inconsistencies observed during review.
17	Cafava Enterprises Ltd	1718749	16-Jun-21	Eagle Millers - MOH-St Pauls Catholic-JNC18-Car wash	2,288,911	Ineligible	Delivery was not established from our site visit and verification. Also, there were document inconsistencies observed during review.
18	Elgiborh Solutions Ltd	1965038	18-Jun-21	JNC18- Rangenya road	1,156,404	Ineligible	Delivery was not established from our site visit and verification. Also, there were document inconsistencies observed during review.
19	Elgiborh Solutions Ltd	1965036	18-Jun-21	JNC A1-Sango- Aek	6,752,128	Ineligible	Delivery was not established from our site visit and verification. Also, there were document inconsistencies observed during review.
20	Elgiborh Solutions Ltd	1895102	18-Jun-21	Kokwanyo - Kochola - Ogilo Road	4,868,752	Ineligible	Delivery was not established from our site visit and verification. In addition, procurement process was not followed and inconsistencies were observed in





DEPARTMENT OF ENERGY & POWER

S/No	Supplier/Contractor Name	LPO/LSO/Contract No	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/ Further work required (FWR)?	Reasons?
21	Elgiborh Solutions Ltd	1895104	Not indicated	Njura - Lwanda - Harambee Road	3,956,760	Eligible	the county documents Delivery and contractual obligation were established from sit visit and verification
22	Elgiborh Solutions Ltd	1895104	Not indicated	Adumbo-Got Primary School Road	3,956,760	Eligible	Delivery and contractual obligation was established from our site visit and verification
23	Elgiborh Solutions Ltd	LPO No. 1965044 & Contract	18/6/2021	Maintenance of Adek - Arina Ambasa Road - HB/CTY/T & I/WB/2020-2021	2,095,308	Ineligible	Delivery was not established from our site visit and verification. Also, there were document inconsistencies observed during review.
24	Elgiborh Solutions Limited	LPO	18/6/2021	Maintenance of Koduogo Ngabu - Odaso Road - HB/CTY/T & I/EM/008/2020-2021	2,943,384	Ineligible	Delivery was not established from our site visit and verification. Also, there were document inconsistencies observed during review.
25	Elgiborh Solutions Limited	LPO No. 1965040	18/6/2021	Maintenance of JNC Kuoyo - Ndissi Road - Ndiwa Sub County - HB/CTY/T & I/EM/008/2020-2021	2,726,580	Ineligible	Delivery was not established from our site visit and verification. Also, there were document inconsistencies observed during review.
26	Elgiborh Solutions Limited	LPO No. 1965040	18/6/2021	Maintenance of Adek Koyier - Arina Road - HB/CTY/T & I/EM/008/2020-2021	2,904,756	Ineligible	Delivery was not established from our site visit and verification. Also, there were document inconsistencies observed during review.
27	Hartland Enterprises Ltd	LPO No. 1895053	18/6/2021	Maintenance of Kawaiindi - Oyugis Primary Road in Kaspuul - HB/CTY/T & I/EM/007/2020-2021	1,738,920	Eligible	Delivery and contractual obligation were established from our site visit and verification. Also, procurement process was followed.
28	Jubex Enterprises Limited	LPO No. 1895058	18/6/2021	Maintenance of JNCB2 Otok - Four ways Road in Karachuonyo sub County - HB/CTY/EM/003/2020-2021	2,611,160	Ineligible	Delivery was not established from our site visit and verification. Also, there were document inconsistencies observed during review.
29	Jubex Enterprises	LPO No. 1895061	18/6/21	Maintenance of Ongeng Ongako Rod in Ndiwa Sub County - HB/CTY/EM/003/2020-	6,428,720	Ineligible	Delivery was not established from our site visit and

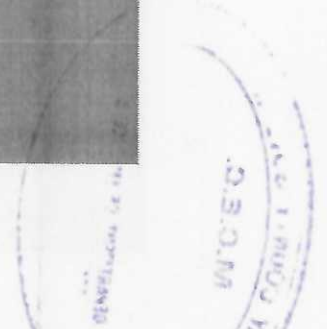
S/ No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/ Further work required (FWR)?	Reasons?
	Limited			2021			verification.
30	Jubex Enterprises Limited	LPO No. 1895061	18/6/2021	Maintenance of Ongeng Ongako Rod in Ndiwa Sub County - HB/CTY/EM/003/2020-2021	7,282,712	Eligible	Delivery and contractual obligation were established from our site visit and verification. Also, procurement process was followed.
31	Koreem Logistics	LPO No. 1718748	18/6/2021	Routine Maintenance of Roads Substructures in Kaspuil Sub County - Kaluoch Waradho JCN Road - HB/CTY/ T & I/WB/002/2020-2021	4,971,760	Eligible	Delivery and contractual obligation were established from our site visit and verification. Also, procurement process was followed.
32	Kareem Logistics Ltd	1718747	Not indicated	Mwamba - Kasimba Road	2,733,238	Ineligible	Delivery was not established from our site visit and verification.
33	Kareem Logistics Ltd	1718741	Not indicated	Madiaba - Obisa Hill - Kabok Junction	2,571,024	Ineligible	Delivery was not established from our site visit and verification. Also, there were document inconsistencies observed during review.
34	Kareem Logistics Ltd	HB/CTY/T&I/WB/002/2020-2021	18/06/2021	Maintenance of Kogwang mwamba road	3,685,923	Ineligible	Delivery was not established from our site visit and verification. Also, there were document inconsistencies observed during review.
35	Kareem Logistics Ltd	HB/CTY/T&I/WB/002/2020-2021	18/06/2021	Maintenance of Winimum-kamuga road	2,636,726	Eligible	Delivery and contractual obligation were established from our site visit and verification. Also, procurement process was followed.
36	Kareem Logistics Ltd	HB/CTY/T&I/WB/002/2020-2021	18/06/2021	Maintenance of Ombek-Karogo Road	2,966,352	Ineligible	Delivery was not established from our site visit and verification. Also, there were document inconsistencies observed during review.
37	Kareem Logistics Ltd	1718742	18/06/2021	Ouru - Rariyenya Road	2,651,203	Eligible	Delivery and contractual obligation were established from our site visit and verification. Also, procurement process was followed.





Sl No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/ Further work required (FWR)?	Reasons?
38	Karman Trading Co Ltd	1708488	21-Jun-21	Majiwa - Lorateng' Road	2,415,004	Eligible	Delivery and contractual obligation were established from our site visit and verification. Also, procurement process was followed.
39	Karman Trading Ltd	1718701	18-Jun-21	Kawere-Ndere-langi	3,069,592	Eligible	Delivery and contractual obligation were established. Also, procurement process was followed
40	Kombero Building Construction	1965007	18-Jun-21	Riwo - Kosele Road	5,591,200	Ineligible	Delivery and contractual obligation were not established from our site visit and verification. In addition, procurement process was not followed and there was evidence that the bill had been paid.
41	Korondo Contractors Ltd	1718711	18-Jun-21	Rapedhi - Orlando Road	1,824,216	Eligible	Delivery and contractual obligation were established from our site visit and verification. Also, procurement process was followed.
42	Medow Group	152	18-Jun-20	Routine maintenance of roads	6,134,183	Ineligible	Site visit required.
43	Persky International	1708488	18-Jun-21	Nyaruonya-Kowuor	2,431,383	Eligible	Delivery and contractual obligation were established from our site visit and verification. Also, procurement process was followed.
44	Persky International Ltd	1895137	18-Jun-21	Ringa Ringroad	2,599,038	Ineligible	Delivery was not established from our site visit and verification. Also, there were document inconsistencies observed during review.
45	Saumo Enterprises Ltd	LSO 1965012	18/06/2021	Maintenance of Ruga-Chula Road	1,906,170	Ineligible	Delivery was not established from our site visit.
46	Transsony Ltd	LSO 1708499	18/6/2021	Maintenance of JNC Obwanda-Rangwe Technical-Opinde Primary School access road	3,319,746	Ineligible	Site visit required.

S/ No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible / Further work required (FWR)?	Reasons?
47	Renken Limited	LSO 1895128	18/06/2021	Maintenance of Ngura-Victor Musoga-Sawanka road	6,307,732	Eligible	Delivery and contractual obligation were established from our site visit and verification. Also, procurement process was followed.
48	Renken Limited	LSO 1895930	18/6/2021	Maintenance of Nyadenda-Kasinga-NVS road-Suba South	2,561,280	Eligible	Delivery and contractual obligation were established from our site visit and verification. Also, procurement process was followed.
49	Said Rajab Limited	LPO 1895134	15/06/2021	Maintenance of Boya-Saramba Road-Ndhiwa	2,741,828	Eligible	Delivery and contractual obligation were established from our verification. In addition, procurement process was followed
50	Dynacart Agencies Limited	HB/CTY/T&I/W/B/072/2020-2021	24/05/2021	Maintenance of Kiabya-Nyakanga-Kagoro Road Suba South	4,391,760	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed and inconsistencies were observed in the county documents
51	Plenitude Agencies	HB/CTY/T&I/W/B/074/2020-2021	24/05/2021	Maintenance of Roo-Panyako Road Suba South	2,610,000	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed and inconsistencies were observed in the county documents
52	Plenitude Agencies	None	24/5/2021	Maintenance of Sindo- Gera Road	2,041,020	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed and inconsistencies were observed in the county documents
53	Plenitude Agencies Ltd	1965265	Not indicated	Ragwe Sch-Ragwe Kamata Beach	2,749,200	Ineligible	Site visit required.





Sl No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible / Further work required (FWR)?	Reasons?
54	Tende springs Limited	1708462	Not indicated	Obunga - Nyakech - Five Ways	3,143,368	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed and inconsistencies were observed in the county documents
55	Tajmal Agencies Ltd	1895135	Not indicated	Anind Okoo - Sango - Gem Road	1,759,836	Ineligible	Site visit required.
56	Med- Legrand Holdings Ltd	1965088	Not indicated	Kodote - Nyakune Road	1,139,584	Eligible	Delivery and contractual obligation were established from our site visit and verification. Also, procurement process was followed.
57	Medgrand Holdings Ltd	None	Not indicated	Katala-Maguje Road	2,349,580	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed and inconsistencies were observed in the county documents
58	Medgrand Holdings Ltd	1965090	Not indicated	Got Rabuur - Women Center	1,782,572	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed and inconsistencies were observed in the county documents
59	Nyodula Contractors	1718705	Not indicated	Shauni Yako - Koginga Beach access	428,690	Eligible	Delivery and contractual obligation were established from our verification. In addition, procurement process was followed.
60	Kenje Enterprises	HB/CTY/T&I/002/2019-2020	18/06/2020	Kosele-Aolo - Routine maintenance	451,102	Eligible	Delivery and contractual obligation were established from our verification. In addition, procurement process was followed.
61	Kenje Enterprises	HB/CTY/T&I/002/2019-2020	18/06/2021	God Nyango-JNC A1	1,341,096	Eligible	Delivery and contractual obligation were established from our verification. In addition,



S/No	Supplier/Contractor Name	LPO/ISO/Contract No.	Date of LPO/ISO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible / Further work required (PWR)?	Reasons?
62	Naja Company Ltd	1965043	18/06/2020	Fourways - Jnc D219 Ring Road	3,957,084	Ineligible	Delivery was not established from our site visit and verification. Also, procurement process was not followed.
63	Queeno Investments Ltd	1718685	18/06/2021	Jabali - Kona mbaya Road	2,651,992	Eligible	Delivery and contractual obligation were established from our verification. In addition, procurement process was followed.
64	Queeno Investments Ltd	1965003	18/02/2021	Pala - Kachacha - Tar Road	5,682,643	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed and inconsistencies were observed in the county documents
65	Yes and Amen	1718750	5-Jul-21	God Agak Footbridge	3,289,064	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed and inconsistencies were observed in the county documents
66	Lavin Contractors Ltd	1718688	25/01/2021	Otorondo - Nyamwaga Road	2,471,496	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed and inconsistencies were observed in the county documents
67	Babel Contractors Ltd	1965019	18/06/2021	Wagwe - Kagai - Kibaga - Ramogi - Otero Mkt	3,468,168	Ineligible	Delivery and contractual obligation were established from our verification. In addition, procurement process was followed.
68	Babel Contractors Ltd	1965021	6-Jul-21	Pala - Soko - Nyamilia - Ondeto Phase 2 Road	4,889,052	Eligible	Delivery and contractual obligation were established from our verification. In addition,

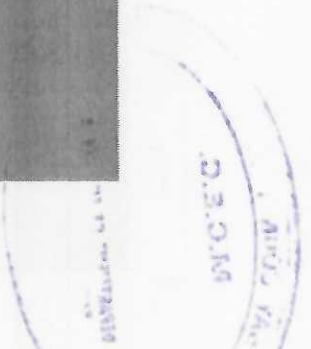




MINISTRY OF LANDS, PLANNING AND INFRASTRUCTURE  
HOMA BAY COUNTY GOVERNMENT  
M.C.E.C.

S/No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount pending bill (KES)	Eligible/Ineligible/ Further work required (FWR)?	Reasons?
69	Babel Contractors Ltd	1965020	18/06/2021	Obongo Jonyo Road	2,927,028	Ineligible	procurement process was followed.
70	Betalink Agencies Limited	HB/CTY/R&TPW/026/2020-2021 & LSO No. 1708467	25/02/2021	Routine Maintenance of Ondhowo Ogono Junction Kamreri Road	4,449,312	Ineligible	Delivery was not established from our site visit and verification. In addition, procurement process was not followed and inconsistencies were observed in the county documents
71	Evanton Company Limited	HB/CTY/T&I/016/2019-2020 & LSO No. 1965033	18/06/2020	Construction of Ayoma Structure (Box Culvert)	5,108,568	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed and inconsistencies were observed in the county documents
73	Evanton Company Limited	HB/CTY/T&I/WB/008/2020-2021 & LSO No. 1895124	18/06/2021	Routine Maintenance of Various Roads in Karachuonyo Sub-County (Package 1): Wang adonji- Konyango Catholic Road	3,887,160	Ineligible	Site visit required. Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed and inconsistencies were observed in the county documents
74	Evanton Company Limited	HB/CTY/T&I/WB/008/2020-2021 & LSO No. 1895123	18/06/2021	Routine Maintenance of Various Roads in Karachuonyo Sub-County (Package 1): Kideswa Liera Road	3,466,892	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed and inconsistencies were observed in the county documents
	Evanton Company Limited	HB/CTY/T&I/WB/008/2020-2021 & LSO No. 1895121	18/06/2021	Routine Maintenance of Various Roads in Karachuonyo Sub-County (Package 1): Kobala Mawego Road	5,950,452	Eligible	Delivery and contractual obligation were established from our verification. In addition, procurement process was followed.

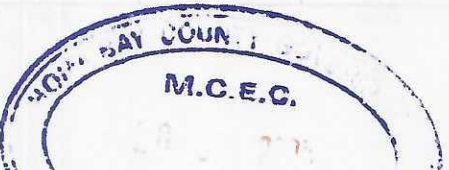
S/ No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/ Ineligible / Further work required (FWR)?	Reasons?
75	Evanton Ltd	HB/CTV/T&I/WB/008/2020-2021	18/06/2021	Routine Maintenance of Roads in Karachuonyo Sub-County	5,566,840	Ineligible	Contractual obligation was not established from our verification. In addition, procurement process was not followed and inconsistencies were observed in the county documents
76	Evanton Co. Ltd	HB/CTV/T&I/WB/008/2020-2021 & LSO No. 1895126	18/06/2021	Routine Maintenance of Roads in Karachuonyo Sub-County	2,980,040	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed and inconsistencies were observed in the county documents
77	Evanton Co. Ltd	HB/CTV/T&I/WB/008/2020-2021 & LSO No. 1895127	18/06/2021	Routine Maintenance of Roads in Karachuonyo Sub-County	3,431,860	Eligible	Delivery and contractual obligation were established from our verification. In addition, procurement process was followed.
78	Sukrose Content Ltd	HB/CTV/T,R&PW/KRB/009/2021-2022	3-Aug-22	Routine Maintenance of Kanyabie-Nyakwere Structure	4,125,000	Eligible	Delivery and contractual obligation were established from our site visit and verification. In addition, procurement process was followed.
79	Abelard Enterprises Ltd	HB/CTV/T&I/EM/001/2020-2021	15/06/2021	Maintenance of Jnc E119-Gina-Kilo Kallech Road	3,664,280	Eligible	Delivery and contractual obligation were established from our site visit and verification. In addition, procurement process was followed.
80	Lifty Contractors Limited	HB/CTV/T&I/WB/004/2020-2021 & LSO No. 18951	18/06/2021	Maintenance of Drainage Works Sena Yokia	3,960,356	Eligible	Delivery and contractual obligation were established from our site visit and verification. Also, procurement process was followed.
81	Lindexus Limited	HB/CTV/T&I/WB/094/2020-2021 & LSO No. 1965258	6-Aug-21	Maintenance of Anding'o -koloo - Gina - Pap Yao Road	3,217,434	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed and inconsistencies were observed in the county documents
82	Lindexus Ltd	HB/CTV/T&I/WB/094/2020-2021 &	6-Aug-21	Proposed routine maintenance of Ragwe-	3,926,608	Ineligible	Delivery and contractual obligation were not established from our verification. In addition,





S/No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/ Further work required (FWR)?	Reasons?
		LSO No. 1965260		Dol road in Kasipil sub-county			procurement process was not followed and inconsistencies were observed in the county documents
83	Lindex Ltd	HB/CTY/T&I/WB/094/2020-2021 & LSO No.1965257	6-Aug-21	PROPOSED MAINTENANCE OF MAUGO-AYUYU-NDIRU ROAD IN RANGWE SUB-COUNTY	6,262,666	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed and inconsistencies were observed in the county documents
84	Hartland Enterprise limited	HB/CITY/054/2020-2021 & LSO No.1965255	16-Jun-21	Maintenance of Kahaya-Kocham-Kolitech-Arunda road	2,850,000	Eligible	Delivery and contractual obligation were established from our site visit and verification. In addition, procurement process was followed.
85	Hartland Enterprises Ltd	HB/CTY/T&I/WB/018/2020-2021 & LSO No. 1965254	18/06/2021	Proposed Maintenance of Sofia - Kapudo Road	3,300,000	Eligible	Delivery and contractual obligation were established from our site visit and verification. In addition, procurement process was followed.
86	Odhoh Investment Limited	HB/CTY/T&I/WB/177/2020-2021 & LSO No. 1895244	15/6/2221	Maintenance of various roads in Homabay county	4,019,330	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed and inconsistencies were observed in the county documents
87	Queeno Investment Ltd	HB/CITY/T&I/WB/095/2020-2021 & LSO No. 1965064	15/06/2021	Not provided	10,833,240	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed and inconsistencies were observed in the county documents
88	Rolland Construction Ltd	HB/CTY/T&I/WB/096/2020-2021 &	15/06/2021	Construction of Umal Ring Road in Kabondo Kasipul	6,106,588	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed and inconsistencies were observed in the county documents

S/No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible / Further work required (FW/R)?	Reasons?
		LPO No. 1965051					documents
89	Britage Construction Ltd	HB/CTV/TR&WB/093/2020 - 2021 & LSO No. 1963073	15/06/2021	Proposed Maintenance of JCN Kamwai - Pany Komolo - Oglio Road	5,700,124	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed and inconsistencies were observed in the county documents
90	Kombiro Building Company Ltd	HB/CTV/TR&WB/092/2020-2021 & LSO No. 196506	15/06/2021	Proposed Opening of Burlum Oluti Road in Karachuonyo Sub-County	8,042,976	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed and inconsistencies were observed in the county documents
91	Rolland construction Limited	1965057	18-Jun-21	Proposed maintenance of Fourway - Jnc D219 Ring Road	5,851,272	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed and inconsistencies were observed in the county documents
92	Britage Construction Limited	1965072	18-Jun-21	Proposed maintenance of Kond nyigwen-Oglio Road In Kabondo KasipulmSub County	4,545,880	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed and inconsistencies were observed in the county documents
93	Rolland Construction Limited	1965055	18-Jun-21	Routine Maintenance of Jnc C18-Ndiru Road in rangwe sub County	5,783,760	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed and inconsistencies were observed in the county documents
94	Queeno Investment	1965063	18-Jun-21	Proposed opening of Koyoto Junction ring	3,984,136	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed and



S/No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible / Further work required (FWR)?	Reasons?
	Limited			road in Kabondo Kasipul Sub County			inconsistencies were observed in the county documents
95	Kombero Building	1965069	18-Jun-21	Routine maintenance of Agera Dispensary Access Road in Karachonyo sub county	3,553,080	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed and inconsistencies were observed in the county documents
95	Queeno Investments Ltd	1965061	18/6/2021	Proposed opening of Jnc Kochoro Siany road In Kabondo Kasipul Sub-County	6,620,826	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed and inconsistencies were observed in the county documents
96	Rolland Construction Limited	1965058	18/6/2021	Proposed opening of Gangre-Jodhingo Road In Rangwe Sub-County	6,942,600	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed and inconsistencies were observed in the county documents
97	Queeno Investments Ltd	1965066	18/6/2021	Proposed opening of Agilo-Awach Road in Kabondo Kasipul Sub-County	8,120,000	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed and inconsistencies were observed in the county documents
98	Queeno Investments Ltd	1965059	18/6/2021	Proposed Opening of Muga-Iwelu-Bongu Road in Kabondo Kasipul Sub-County	8,178,232	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed and inconsistencies were observed in the county documents

S/No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible / Further work required (FWR)?	Reasons?
99	Queeno Investments Ltd	1965060	18/6/2021	Proposed opening of Andingo-Awach Road in Kabondo Kasipul Sub-County	5,233,456	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed and inconsistencies were observed in the county documents
100	Kombiro Building Limited	1965068	18/6/2021	Proposed opening of Kanu-Junc Umai Road in Kabondo Kasipul Sub-County	3,691,120	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed and inconsistencies were observed in the county documents
101	Rolland Construction Limited	1965054	18/6/2021	Proposed maintenance of Bakhita school access Road In Rangwe Sub-County	2,874,480	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed and inconsistencies were observed in the county documents
102	Rolland Construction Limited	1965053	18/6/2021	Proposed maintenance of Rangwe CB Milgori in Rangwe Sub-County	3,787,632	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed and inconsistencies were observed in the county documents
103	Queeno Investments Ltd	1965062	18/6/2023	Proposed opening of Ongoro Odino Road in Kabondo Kasipul Sub-County	4,973,152	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed and inconsistencies were observed in the county documents
<b>Department: Trade</b>							
1	Togoland Civil&Structural	LSO 1658277	Not specified	Construction of a 4 door pit latrine at	499,990	Eligible	Delivery and contractual obligation were established from the site visit. Also, procurement

S/ No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/ Ineligible / Further work required (FWR)?	Reasons?
	Engineering Ltd			Oyuma Market			process was followed
2	Nam Twenty Thirty	1438097	Not specified	Pit latrine at misambi	149,990	Eligible	Delivery and contractual obligation were established from the site visit. Also, procurement process was followed
3	Kongoro Enterprises	1558010	Not specified	Latrine at nyajwelu	530,140	Ineligible	Site visit required
4	Manibelt Ltd	1658288	Not specified	Latrine at riat market	149,990	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed. Also, inconsistencies in the county documents was observed.
5	Pioneer Engineering Construction	1438496	Not specified	Murramming of dan market	1,400,000	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed. Also, 2020 OAG report on pending bills found the bill ineligible.
6	M/S Torolu Investment Limited	1421988	Not specified	Construction of afodo pia latrine at kaloko and ragwe market	1,820,380	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed. Also, inconsistencies in the county documents was observed.
7	Jabokan Capital General Construction Ltd	1658253	Not specified	Latrine at nyakuru	499,990	Ineligible	Site visit required
8	M/S Likamo Enterprises Ltd	HB/CTY/TRD/090/2019/2020	08-Jun-20	Murramming of oridi market	908,280	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, inconsistencies in the county documents was observed.



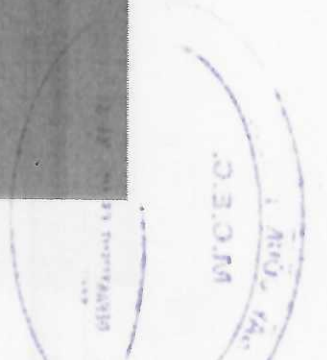


S/No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible / Further work required (FWR)?	Reasons?
9	Toja Solutions Limited	1658259	Not specified	Murraming at kadongo	1,285,465	Ineligible	Site visit required
10	Toja Solutions Ltd	LSO 1658280	04-Dec-19	Murraming of pala market	1,440,600	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, 2018 OAG report on pending bills found the bill ineligible.
11	Damato Limited	1558042	Not specified	3 no. Kiosk at magunga	2,209,500	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed.
12	Pamawe Construction Company Ltd	1438453	Not specified	Murraming at Iwanda nyamasaria	400,000	Eligible	Delivery and contractual obligation were established from our site visit and verification. In addition, procurement process was followed.
13	Pharmacol Products	1490075	Not specified	Civil works, fencing and fixing of gate at masogo	1,103,086	Eligible	Delivery and contractual obligation were established from our site visit and verification. In addition, procurement process was followed.
14	Pharmacol Products	1658267	Not specified	Oyugis animal auction fencing	599,978	Ineligible	Delivery was not established from our site visit and verification. Also, the bill was found ineligible by 2020 OAG report on pending bills.
15	Snorb Agencies Limited	HB/CTV/TRD/005/2020/2021	Not specified	Construction of two boda boda shade at rapedhi market	545,000	Ineligible	Delivery was not established from our site visit
16	Kippycon Investment Ltd	HB/CTV/TRD/361/2018/2019	Not specified	Murraming, gate work at orembe	1,800,000	Ineligible	There was evidence that the bill had been paid
17	Brimieg Enterprises	HB/CTV/TRD/334/2018/2019	Not specified	Murraming at ohero market	1,500,000	Ineligible	There was evidence that the bill had been paid



Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/ Further work required (FWR)?	Reasons?
18 Bellerina Hardware Ltd	0244219	Not specified	Latrine nguku mkt	250,050	Eligible	Delivery and contractual obligation were established from our site visit. Also, procurement process was followed
19 M/S Brimieg Enterprises	HB/CTY/TRD/333/2018/2019	Not specified	Marrumming of fencing of kawere market	1,309,362	Ineligible	Delivery and contractual obligation were not established from our site visit and verification. In addition, procurement process was not followed.
20 M/S Cevity Company	HB/CTY/TRD/034/2019/2020	Not specified	Fencing of nyatiki market in karachuonyo sub county west karachuonyo ward	682,080	Ineligible	Delivery and contractual obligation were not established from our site visit and verification. In addition, procurement process was not followed.
21 M/S Ramas Enterprises Limited	HB/CTY/TRD/080/19-20	Not specified	Construction of pit latrine at ochieng odiere in lambwe ward	498,107	Ineligible	Delivery and contractual obligation were not established from our site visit and verification. In addition, procurement process was not followed.
22 Abetoz Construction (K) Ltd	1558034	Not specified	Latrine at westgate	632,000	Eligible	Delivery and contractual obligation were established from the site visit.
23 Ganeal Enterprises	1507228	Not specified	Latrine at mikai	350,000	Ineligible	Delivery and contractual obligation were not established from our site visit and verification. In addition, procurement process was not followed. Also, 2018 OAG report on pending bills found the bill ineligible.
24 M/S Fritel Investment Limited	HB/CTY/TRD/057/2019/2020	Not specified	Fencing of rodi kakuom market in south kasipul ward	623,500	Ineligible	Delivery and contractual obligation were not established from our site visit and verification. In addition, procurement process was not followed. Also, 2018 OAG report on pending bills found the bill ineligible.
25 Saxal Kenya Ltd	1553042	23-May-19	Construction of four-door pit latrines at	1,521,090	Ineligible	Contractual obligation was not established from verification. In addition, procurement process was

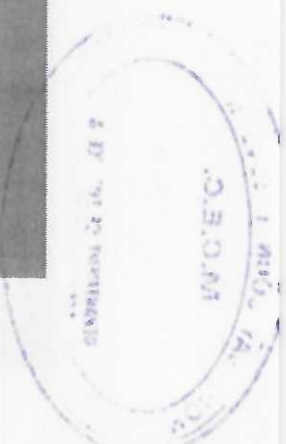
S/ No	Supplier/Contract Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/ Ineligible/ Further work required (PW/R)?	Reasons?
26	Kibsmi Enterprises	1558092	13-Jun-19	Construction of four-door pit latrines at oboke market	512,000	Eligible	Delivery and contractual obligation were established from our site visit.
27	Swevorol Delight	1438396	05-Jun-19	Murraming of ogongo market	1,800,000	Eligible	Delivery and contractual obligation were established from our site visit and verification. In addition, procurement process was followed.
28	Pesco Limited	1558046	10-Jun-19	Construction of four-door pit latrines at sikwadhhi market	499,990	Eligible	Delivery and contractual obligation were established from our site visit and verification. In addition, procurement process was followed.
29	Sigia Agencies Ltd	Not provided	06-Aug-20	Construction of pit latrine at oluti market karachuonyo	490,211	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed.
30	Kogogo Building & Construction	1438362	06-May-19	Construction of four-door pit latrine at nyagidha market	185,000	Ineligible	Site visit required
31	Lucamo Enterprises Limited	Not specified	Not specified	Gravelling and murraming of riak market	1,137,000	Eligible	Delivery was established from our site visit and verification. In addition, procurement process was followed.
32	Flopan General Works	1464049	14-Jun-19	Murraming of kadel market	1,557,690	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, there was evidence that the bill had been paid. Also, inconsistencies in county documents was observed.
33	Everstar & Com Investment	1438304	11-Jun-19	Levelling, gravelling and drainage works murramin of kachar market	1,400,000	Ineligible	Delivery was not established from our site visit.
34	Ganeal	1438403	25-Jun-19	Murraming and civil works at mikai market	1,450,000	Eligible	Delivery and contractual obligation were established from our site visit. Also, procurement





DEPARTMENT No. S/	Supplier/Contra ctor Name	LPO/LSO/Contra ct No.	Date of LPO/LSO/Contra act. no.	Details of work done	Amount of pending bill (KES)	Eligible/ Ineligible / Further work required (FWR)?	Reasons?
	Enterprises						
35	Nyalim Services Ltd	1658257	15-Dec-19	Murraming of oriang market	1,300,500	Eligible	Delivery and contractual obligation were established from our site visit. Also, procurement process was followed
36	Wakabuthu Construction	1438463	Not specified	Murraming of nyagwethe market	1,525,000	Ineligible	Site visit required
37	Unitless Ent Ltd	1304347	13-Jun-19	Murraming of radung market	1,450,000	Eligible	Delivery and contractual obligation were established from our site visit. Also, procurement process was followed
38	Ayiembo Enterprises Ltd	1194916	01-Jun-16	Construction of toilet at kadumba in kenyamwa kosewe ward	500,000	Ineligible	Delivery was not established from our site visit. Additionally, Procurement process was not followed.
39	Luongo Building	1438471	18-Jun-19	Construction of a pit latrine at rangwe animal auction market	512,300	Eligible	Delivery and contractual obligation were established from our site visit.
40	Go Construction Co.	1558052	21-May-19	Construction of second kiosks at magunga market	1,459,000	Ineligible	Delivery was not established from our site visit and verification. Also, procurement process was not followed
41	Interband Africa Agencies Ltd	244226	06-Sep-19	Construction of four-pit latrineat osodo market	550,000	Ineligible	Delivery was not established from our site visit. Additionally, Procurement process was not followed.
42	Ecoera Consulting	1438398	06-Jun-19	Fencing of oyuma market	800,000	Eligible	Delivery and contractual obligation was established.
43	Wakabuthu Construction	1438461	17-Jun-19	Murraming of rapedhi market	1,500,000	Ineligible	Delivery was not established from our site visit. Additionally, there were inconsistencies from the

S/No	Supplier/Contractor Name	LPO/ISO/Contract No.	Date of LPO/ISO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible / Further work required (FWR)?	Reasons?
44	Appletech Enterprise Ltd	1445014	Not specified	Murraming and drainage works at omooche market	1,450,000	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, inconsistencies in county documents was observed. county documents.
45	Yirnu Enterprises	HB/CTY/TRD/240/2018-2019 & LSO No. 1438317	06-Jun-19	Construction of Four Door Pit Latrine and Murraming of Ringa Market	800,000	Ineligible	Delivery was not established from site visit and verification. Also, inconsistencies were observed in the documents submitted
46	Chribel Enterprises Ltd	HB/CTY/TRD/092/2019-2020	31.07.2020	Gravelling of access road at dago market kanyamwa kosewe ward	996,811	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, inconsistencies in county documents was observed.
47	Ausgold International Company Ltd	LSO 1558014	23/06/2019	Construction of two number kiosks at magunga market	1,526,040	Ineligible	Delivery was not established from site visit and verification. Also, inconsistencies were observed in the documents submitted
48	Pajo Enterprises	HB/CTY/TRD/212/2018-2019 & LSO No. 1558032	06-Jul-19	Proposed Construction of a Two Number Kiosk at Magunga Market	760,530	Ineligible	Delivery was not established from site visit and verification. Also, inconsistencies were observed in the documents submitted
49	Saxall Kenya Limited	HB/CTY/TRD/206/2018-2019 & LSO No. 1558006	05-May-19	Proposed Construction of a Two Number Kiosk at Magunga Market	1,459,000	Ineligible	Delivery was not established from site visit and verification. Also, inconsistencies were observed in the documents submitted
50	Sparrowmax Kenya Limited	HB/CTY/TRD/300/2018-2019 & LSO No. 0962839	06-Jun-19	Proposed Construction of a One Number Kiosk at Magunga Market	729,500	Ineligible	Delivery was not established from site visit and verification. Also, inconsistencies were observed in the documents submitted
51	Sparrowmax	HB/CTY/TRD/206/2018-2019 & LSO	06-Jul-19	Proposed Construction of two number Kiosk	1,459,000	Ineligible	Delivery was not established from our site visit and



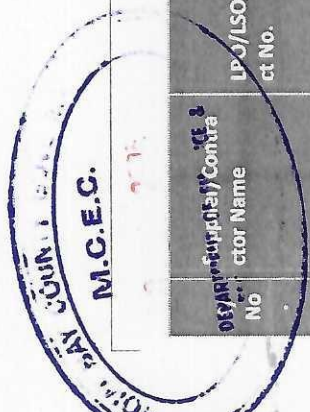


DEPARTMENT OF PLANNING & INFRASTRUCTURE

S/No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/Further work required (FWR)?	Reasons?
	Kenya Limited	No. 1558030		at: Magunga Market			verification
52	Komiyo Agencies	HB/CTY/TRD/168/2018-2019 & LSO No. 1507232	21/05/2019	Proposed Construction of a Four Door Pit Latrine at Kandiege Market	624,300	Eligible	Delivery and contractual obligation were established from our site visit and verification
53	Eltrishite Company Limited	HB/CTY/TRD/105/2019-2020	08-Jun-20	Proposed Construction of a four Door Pit Latrine at Omboga Market	499,640	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, there was evidence that the bill had been paid. Also, inconsistencies in county documents was observed.
54	Citywave Investment Company Limited	HB/CTY/TRD/103/2019-2020	08-Jun-20	Fencing of Benga Market in Karachuonyo Sub-County	609,928	Ineligible	Delivery and contractual obligation were not established from our site visit and verification. In addition, inconsistencies in county documents was observed.
55	Eltrishite Company Limited	HB/CTY/TRD/107/2019-2020	08-Jun-20	Proposed Murrarming of Nyangwete Market	277,060	Eligible	Delivery and contractual obligation were established from our site visit and verification
56	Hesacha Services Ltd	HB/CTY/TRA/061/2019 - 2020	Not Specified	Construction of a Four Pit Latrine at Olima Market	423,000	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, inconsistencies in county documents was observed.
57	Makjosh Investment Ltd	HB/CTY/TRD/011/2019 - 2020	N/A	Construction of a boda boda shade at Riati Market	296,400	Ineligible	Delivery was not established from our site visit and verification. Also, procurement process was not followed
58	Denshil Enterprises Ltd	HB/CTY/TRD/394/2018 - 2019 & LSO No. 1445365	N/A	Proposed Murrarming of Marindi Market	480,000	Ineligible	There was no valid invoice to support the bill. In addition, procurement process was not followed and there was no evidence of delivery.
59	Stepion Group Africa Ltd	HB/CTY/TRD/006/2019 - 2020	N/A	Construction of a Pit Latrine at Anyona Market - Kasipul Sub - County	501,161	Ineligible	Delivery and contractual obligation were not established from our verification. In addition,

S/No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible / Further work required (FWR)?	Reasons?
60	Kanyanja Construction Co. Ltd	HB/CTV/TRD/196/2018 - 2019 & LSO No. 0244250	30/5/2019	Construction of a Four Door Pit Latrine at Adojo Market	550,000	Eligible	Delivery and contractual obligation were established from our verification. In addition, procurement process was followed.
61	Ms Hawilla Company Limited	HB/CTV382/2018-2019 & LSO 1445356	N/A	Marruming of Kamata Market	1,600,000	Ineligible	Delivery and contractual obligation were not established from our site visit and verification. In addition, inconsistencies in county documents was observed.
62	Le Grand Hotel	HB/CTV/009/2020-2021 & LSO 1789159	22/04/2021	Construction of two Bada Boda shades in Orembe market	590,846	Ineligible	Delivery and contractual obligation were not established from our site visit and verification. In addition, inconsistencies in county documents was observed.
63	Oyugis Le Grand Hotel	HB/CTV/TRD/Q/0 13/2020-2021 & LSO No.1789157	14/05/2021	Construction of Two Boda Boda Shades at Ringa Market	580,580	Eligible	Delivery and contractual obligation were established from our verification. In addition, procurement process was followed.
64	Brigade Construction Ltd	HB/CTV/TRD/Q/0 08/2020-2021 & LSO No. 1789162	22/04/2021	Construction of Two Boda Boda Shades at Lida Market	541,940	Eligible	Delivery and contractual obligation were established from our verification. In addition, procurement process was followed.
65	Synoberg Engineering Ltd	HB/CTV/TRD/232/2018-19 & LSO No. 1304348	13/06/2019	Construction of a Four Door Pit Latrine at Kirindo Market	512,000	Eligible	Delivery and contractual obligation were established from our verification. In addition, procurement process was followed.
66	Mariscom Ltd	HB/CTV/TRD/200/2018-2019 & LSO No. 1558027	06-Sep-19	Construction of Four Door Pit Latrine at Wiyetek Market	512,300	Eligible	Delivery and contractual obligation were established from our verification. In addition, procurement process was followed.
67	Jaknot Investment And	HB/CTV/TRD/089/2016-2017 & LSO	06-Feb-16	Construction of Parking Yard at Department	146,178	Eligible	Delivery and contractual obligation were established from our verification. In addition, procurement

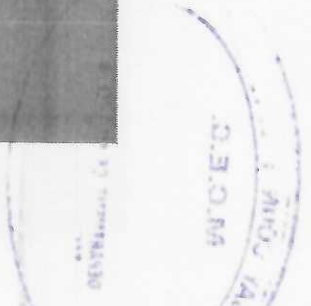




Contract No	Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible / Further work required (FWR)?	Reasons?
	General Supplies	No. 1194913		of Trade and Industrialization			process was followed.
68	Homabay Logistics Ltd	HB/CTY/15/1/VOL .1/309	31/01/2019	Construction of Four Door Pit Latrine at Maroo Market	550,050	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, inconsistencies in county documents was observed.
69	Carlit Construction Limited	HB/CTY/TRD/364/2018-2019 & LSO No.0244235	13/06/2019	Installation of Gates at Magunga Market	1,070,000	Eligible	Delivery and contractual obligation were established from our verification. In addition, procurement process was followed.
70	Eastruct Construction Limited	HB/CTY/TRD/37/2 018-2019 & LSO No. 1438075	08-Jul-18	Proposed Murraming and Construction of Four Door Pit Latrine at Ringa Market	1,000,300	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, inconsistencies in county documents was observed.
71	Hotjeet Enterprises Limited	HB/CTY/TRD/253/2018-2019	N/A	Construction of a Four Door Pit Latrine at Mbora Market	697,000	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, inconsistencies in county documents was observed.
72	Engsoft Valley Solution Ltd	HB/CTY/TRD/103/2018-2019 & LSO No.1658258	N/A	Construction of a Four Door Pit Latrine at Mirogi Market	499,500	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, inconsistencies in county documents was observed.
73	Likamo Enterprises Ltd	HB/CTY/094/2019 -2020	Not Specified	Proposed construction of Four door pit latrine at Kouor market	486,517	Eligible	Delivery and contractual obligation were established from our verification. In addition, procurement process was followed.
74	Interbrand Africa Agencies	HB/CTY/324/2018 -2019 & LSO 1438348	Not Specified	Proposed Murraming of Osondo Market	1,309,362	Eligible	Delivery and contractual obligation were established from our verification. In addition, procurement process was followed.



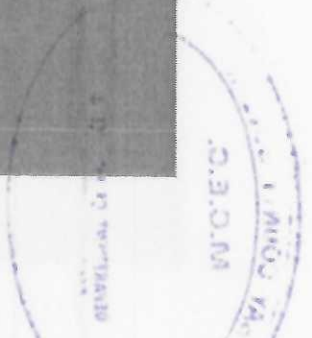
S/ No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/ Further work required (FWR)?	Reasons?
75	Kenafibic Company Ltd	HB/CTV/TRD/266/218-219 & LSO No. 1421986	11-Jan-18	Murraming of Pala West Ward Market	1,680,000	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, inconsistencies in county documents was observed.
76	Kippycon Investment Ltd	HB/CTV/TRD/329/2018-2019 & LSO No. 1438358	13/06/2019	Construction of a four door pit latrine at Kamollo beach market	5,500,000	Eligible	Delivery and contractual obligation were established from our verification. In addition, procurement process was followed.
77	Pioneer Engineering & Company Ltd	HB/CTV/TRD/248/2018 - 2019 & LSO No. 1438499	22/08/2019	Murraming of Nyalenda Manyoro Market	1,401,400	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, inconsistencies in county documents was observed.
78	Jestep Construction Ltd	HB/CTV/TRD/341/2018 - 2019 & LSO No. 1438360	06-Jun-19	Proposed construction of a Four Door pit Latrine at Koyani Market	165,700	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, inconsistencies in county documents was observed.
79	M/S Fosterhouse International Ltd	HB/CTV/TRD/346/2018-2019 & LSO 1445362	Not specified	Marumming of Masogo market	1,800,000	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, inconsistencies in county documents was observed.
80	M/S Bebsad Construction Company	HB/CTV/TRD/366/20182019 & LSO 0244243	Not specified	Construction of a four door pit latrine at Okok market	678,000	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, inconsistencies in county documents was observed.
81	M/S Tellex Holdings Ltd	1711049	11-Jul-05	Murraming and drainage works at store pamba market	1,500,000	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, inconsistencies in county documents was observed.





DEPARTMENT OF LANDS, PLANNING & URBAN DEVELOPMENT S/ No	NAME OF SUPPLIER/ CONTRACTOR	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/ Ineligible / Further work required (FWR)?	Reasons?
82	M/S Ajabe General Enterprises	1507222	11-Jul-05	Construction of a 4 door pit latrine at kipasi animal auction market and murruming of kipasi market as per the bill	1,992,000	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, inconsistencies in county documents was observed.
83	M/S Susumatarata Enterprises Ltd	1438374	11-Jul-05	Construction of a 4 door pit latrine at rambira beach market	687,000	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, inconsistencies in county documents was observed.
84	M/S Dirma General Construction & Supplies Ltd	1571970	10-Jul-05	Murruming of apida market	1,825,500	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, inconsistencies in county documents was observed.
85	M/S Dirma General Construction & Supplies Ltd	1421991	11-Jul-05	Murruming of cinema market	1,600,000	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, inconsistencies in county documents was observed.
86	M/S Madrans Enterprise Co. Ltd	1438335	11-Jul-05	Drainage works at nyakwere main market	2,987,264	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, inconsistencies in county documents was observed.
87	M/S Elbueno Communication Enterprise	1438390	11-Jul-05	Fencing of youth market	854,500	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, inconsistencies in county documents was observed.
88	M/S /S Mobeo Merchants	1658297	10-Jul-05	Murruming of misambi market	1,300,000	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, inconsistencies in county documents was observed.

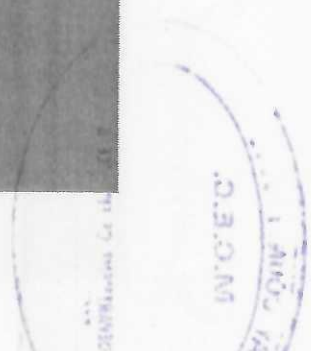
S/No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible / Further work required (FWR)?	Reasons?
89	M/S Johpa Limited	1558036	10-Jul-05	Construction of a 4 door pit latrine at kawere market	512,000	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, inconsistencies in county documents was observed.
90	M/S We Are Enterprise Limited	1438316	11-Jul-05	Marrunning of kanyabiye market	1,100,000	Eligible	Delivery and contractual obligation were established from our site visit and verification. In addition, procurement process was followed.
91	M/S Centegic Africa Ltd	1438389	11-Jul-05	Marrunning of owalo market	1,485,000	Ineligible	Delivery was not established from our site visit and verification.
92	M/S Pathan Limited	1438478	10-Jul-05	Construction of a 4 door pit latrine at wipap market	499,990	Eligible	Delivery and contractual obligation were established. Also, procurement process was followed.
93	M/S We Are Enterprise Limited	1658276	10-Jul-05	Construction of a 4 door pit latrine at twist market	514,460	Eligible	Delivery and contractual obligation were established. Also, procurement process was followed.
94	M/S Laboiquip	1571956	10-Jul-05	Marrunning of abonga market	1,798,000	Ineligible	Site visit required
95	M/S Toja Solutions Ltd	1658263	10-Jul-05	Construction of a 4 door pit latrine at rapedhi market	499,500	Ineligible	Delivery was not established from our field visit.
96	M/S Kippycon Investment Ltd	1421956	10-Jul-05	Marrunning of otaro market	1,500,000	Ineligible	Site visit required
97	M/S Sappo Enterprises	HB/CTY/TRD/111/2019/2020	12-Jul-05	Fencing of omoche market in gem east ward	489,728	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also,





S/	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible / Further work required (FWR)?	Reasons?
98	M/S Bluepeak Investment Limited	HB/CTY/TRD/2019/2020	11-Jul-05	Construction of a pit latrine at utajo beach in rusinga island ward	429,580	Ineligible	inconsistencies in county documents was observed. Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, inconsistencies in county documents was observed.
99	M/S Flip System Limited	1789163	11-Jul-05	Constuction of boda boda shade at kobodo market,ndhiwa subcounty kanyamwa kologi ward	538,820	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, inconsistencies in county documents was observed.
100	Zack Agencies	LSO 1438310	06-Jun-19	Construction of a four door pit latrine at koguna market	550,000	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, inconsistencies in county documents was observed.
101	Woods Dorm Enterprise Limited	Not specified	not available	Fencing of okok market ndhiwa subcounty,kanyamwa kologi ward-hb/cty/trd/029/2019/2020	899,900	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, inconsistencies in county documents was observed and there was no valid invoice to support the bill.
102	Sojalina Enterprises Ltd	LPO No. 1438092	29/10/2018	Construction oa a 4 door pit latrine at kosele market- hb/cty/trd/79/2018/2019	499,500	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, inconsistencies in county documents was observed.
103	Land And Sea Front International Limited	LPO No.1972555	Not specified	Construction of a 4 door pit latrine at ondati market,kabuoch south	678,000	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, inconsistencies in county documents was observed.

S/No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible / Further work required (FWR)?	Reasons?
10	M/S Land And Sea Front International Limited	1972556	11-Jul-05	Construction of a 4 door pit latrine at pala market, kabuoch south	678,000	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, inconsistencies in county documents was observed.
5	M/S Graffe Holding Limited	HB/CTV/TRD/023/2019/2020	11-Jul-05	Construction of pit latrine at wachara market in ndhiwa subcounty, kwabwai ward	498,000	Eligible	Delivery and contractual obligation were established from our site visit and
10	M/S Denshill Enterprise	1445397	11-Jul-05	Murramming of wiga market	1,300,000	Eligible	Delivery and contractual obligation were established from our site visit and verification. In addition, procurement process was followed.
10	M/S Nyakweya Construction	1445394	11-Jul-05	Murramming of ratanga market	1,700,000	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, inconsistencies in county documents was observed.
10	Aydenew General Enterprise	HB/CTV/TRD/189/2018-2019 & LSO No. 1558004	Not specified	Proposed construction of a four door pit latrine at Nyalenda market	499,500	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, inconsistencies in county documents was observed.
10	Ruoth Opaki Limited	HB/CTV/TRD/57/2018-2019 & LSO No. 1490072	Not specified	Proposed murramming of Kosele market	990,269	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, inconsistencies in county documents was observed.
11	Dawasco Enterprises Ltd	HB/CTV/TRD/057/2015-2016 & LSO No. 1194995	06-Feb-16	Construction of Toilet at Nyadenda Market in Ruma Kaksingiri Ward	350,000	Eligible	Delivery and contractual obligation were established from our site visit and verification. In addition, procurement process was followed.
11	M/S Kachet Logistics Limited	HB/CTV/TRD/193/2018/2019	Not Specified	Construction of a 2 number kiosks at magunga market	1,463,500	Eligible	Delivery and contractual obligation were established from our site visit and verification. In addition,





DEPARTMENT OF S/NO	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/ Further work required (FWR)?	Reasons?
11 2	Frize Investment Ltd	HB/CTY/TRD/052/2019/2020	11-Jul-05	Construction of a 4 door pit latrine at madiaba market east kamagak ward	440,276	Ineligible	procurement process was followed. Delivery was not established from our site visit and verification. Also, procurement process was not followed
11 3	M/S Macowino Investment Ltd	HB/CTY/TRD/84/2018/2019	10-Jul-05	Construction of a 4 door pit latrine at otati market	499,690	Eligible	Delivery and contractual obligation were established from our site visit and verification. In addition, procurement process was followed.
11 4	M/S Yasika Works	HB/CTY/TRD/161/2018/2019	10-Jul-05	Construction of a 4 door pit latrine at kajimo/homa line market	514,460	Eligible	Delivery and contractual obligation were established from our site visit and verification. In addition, procurement process was followed.
11 5	M/S Kombiro Building Company Ltd	HB/CTY/TRD/013/2019/2020	12-Jul-05	Construction of pit latrine at dago kowuor in kabondo kasipul sub county, kabondo east ward	178,663	Ineligible	Delivery and contractual obligation were not established from verification. In addition, procurement process was not followed. Also, there was no valid invoice to support the bill and document inconsistencies were observed.
11 6	M/S Eitrishte Company Ltd	HB/CTY/TRD/051/2019/2020	12-Jul-05	Construction of boda boda shade at nyadendi kasipul in west kamagak ward	298,352	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed. Also, there was no valid invoice to support the bill and document inconsistencies were observed.
11 7	M/S Kombiro Building Company Ltd	HB/CTY/TRD/007/2019/2020	12-Jul-05	Construction of pit latrine at kawaiindi market in kasipul sub county west kamagak ward	478,670	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed. Also, there was no valid invoice to support the bill and document inconsistencies were observed.
11	M/S Hesacha	HB/CTY/TRD/062/	12-Jul-05	Construction of pit latrine at kel kamarami in kabondo kasipul sub county kabondo east	426,000	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed.

S/ No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/ Ineligible / Further work required (FW/R)?	Reasons?
8	Services Ltd	2019/2020		ward			followed. Also, there was no valid invoice to support the bill and document inconsistencies were observed.
11	M/S Edaruel Construction Company Ltd	HB/CTY/TRD/053/2019/2020	12-Jul-05	Murrining of nyangieia market in kaspul sub county, west kaspul ward	891,765	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed. Also, there was no valid invoice to support the bill and document inconsistencies were observed.
12	M/S Beyond Today Limited	HB/CTY/TRD/095/2015/2016	12-Jul-05	Construction on a mini billboard at arujo in homabay town sub county	490,000	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed. Also, there was no valid invoice to support the bill and document inconsistencies were observed.
12	M/S Kombiro Building Company Ltd	HB/CTY/TRD/012/2019/2020	12-Jul-05	Construction of pit latrine at gangre market in kabondo kaspul sub county kokwanyo kakelo ward	552,580	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, there was no valid invoice to support the bill and document inconsistencies were observed.
12	M/S Hesacha Services Ltd	None	None	Fencing of sikri market in kaspul sub county east kamagak ward	446,368	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed. Also, there was no valid invoice to support the bill and document inconsistencies were observed.
12	M/S Hapex Contractors	1490100	10-Jul-05	Marruning of kodumba market	500,000	Eligible	Delivery and contractual obligation were established from site visit and verification. In addition, procurement process was followed.
12	M/S Fritel Investment	HB/CTY/TRD/046/	12-Jul-05	Construction of pit latrine at wiga market in	440,000	Ineligible	Delivery was not established from our site visit and





DEPARTMENT OF PLANNING & DEVELOPMENT

S/No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible / Further work required (FWR)?	Reasons?
4	Limited	2019/2020		homabay town central ward			verification
125	M/S Jonyyam Holding Limited	HB/CTY/TRD/035/2019/2020	12-Jul-05	Fencing of ouru market in rachuonyo sub county north karachuonyo ward	899,696	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed. Also, there was no valid invoice to support the bill and document inconsistencies were observed.
126	M/S 254 hardware & Construction [K]	1558025	11-Jul-05	Marrumming of otange market	1,000,000	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed. Also, there was no valid invoice to support the bill and document inconsistencies were observed.
127	M/S Eltrishte Company Ltd	1421975	11-Jul-05	Construction of a 4 door pit latrine at ober & kanyabiye market	495,000	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed. Also, there was no valid invoice to support the bill and document inconsistencies were observed.
128	M/S Ecoera Consulting	HB/CTY/TRD/355/2018/2019	11-Jul-05	Marrumming & fencing of lida market	1,920,000	Eligible	Delivery and contractual obligation were established from site visit and verification. In addition, procurement process was followed.
129	Global Pace Company Ltd	HB/CTY/TRD/2018/2019	Not specified	Construction of a 4 door pit latrine at ndhuru market	678,000	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed. Also, there was evidence that the bill had been paid.
130	M/S Mariscom Invest Logistics	1558039	Not specified	Construction of a 4 door pit latrine at otange market	412,300	Eligible	Delivery and contractual obligation were established from site visit and verification. In addition, procurement process was followed.

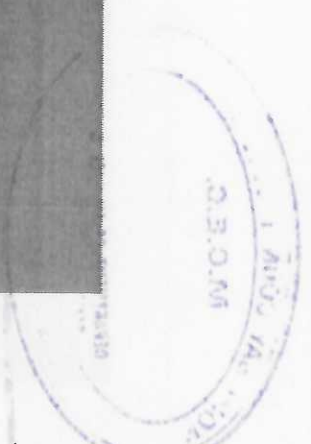


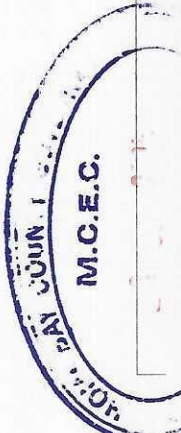
S/ No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/ Further work required (FWR)?	Reasons?
13 1	Goamex Investment Limited	None	None	Fencing of Lwanda Beach Market in Suba North Sub County - HB/CTY/TRD/045/2019-2020	481,536	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, inconsistencies were observed in the county documents.
13 2	Pioneer Engineering & Construction Ltd	LPO No. 1571969	Not indicated	Murraming of Kochola Market - HB/CTY/TRD/226/2018-2019	1,450,000	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, inconsistencies were observed in the county documents.
13 3	Hesacha Services Limited	CONTRACT/HB/CTY/TRD/059/2019/2020	08-Jun-20	Construction of Pit Latrine at Riat Market in Kakwanyo Kakeko Ward - HB/CTY/TRF/059/2019-2020	429,580	Eligible	Delivery and contractual obligation were established from site visit and verification. In addition, procurement process was followed.
13 4	Edariel Construction Company Limited	Not indicated	Not indicated	Fencing of Oyombe Market, Karachuonyo Sub County Karachuonyo Ward - HB/CTY/TRD/2019-2020	695,768	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, there was no valid invoice to support the bill and document inconsistencies were observed.
13 5	M/S Janny Contractors	HB/CTY/TRD/068/2019/2020	12-Jul-05	Construction of pit latrine at kisul beach in kasungu ward	687,770	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, there was no valid invoice to support the bill and document inconsistencies were observed.
13 6	M/S Hartland Enterprises	HB/CTY/TRD/084/2019/2020	12-Jul-05	Murraming of otati market in gwassi south ward	1,176,000	Eligible	Delivery and contractual obligation were established from our site visit and verification. In addition, procurement process was followed.
13	M/S Labotquip	HB/CTY/TRD/119/	11-Jul-05	Construction of 4 door pit latrine at rodi	182,000	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, there



S/ID	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible / Further work required (FWR)?	Reasons?
7		2018/2019		market			was no valid invoice to support the bill and document inconsistencies were observed.
138	M/S Citywave Investments	HB/CTY/TRD/088/2019/2020	11-Jul-05	Construction of a 4 door pit latrine at got kojowi market	440,000	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, there was no valid invoice to support the bill and document inconsistencies were observed.
139	M/S Nyawambi Builders Contractors	HB/CTY/TRD/297/2018/2019	11-Jul-05	Drainage works, fencing & gates at ndiwa market	3,500,000	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, there was no valid invoice to support the bill and document inconsistencies were observed.
140	M/S Makjosh Investment Limited	HB/CTY/TRD/008/2019/2020	12-Jul-05	Construction of pit latrine at ongamo market in kasipul sub county west kasipul ward	491,109	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, there was no valid invoice to support the bill and document inconsistencies were observed.
141	M/S Trippleage Investment Ltd	HB/CTY/TRD/243/2019/2020	10-Jul-05	Marrumming of oluti market	1,300,000	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, there was no valid invoice to support the bill and document inconsistencies were observed.
142	M/S Laja General Investments	1438469	10-Jul-05	Construction of a 4 door pit latrine at nyangiela market	399,990	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, there was no valid invoice to support the bill and document inconsistencies were observed.

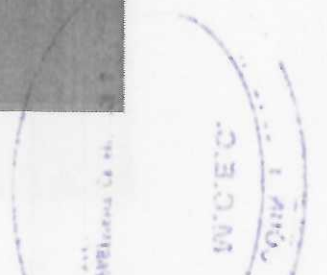
S/No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/ Further work required (FW/R)?	Reasons?
14	M/S Cevity Company	HB/CTY/TRD/040/2019/2020	11-Jul-05	Fencing of Karota market in Kabondo Kasipul sub county Kabondo west ward	682,080	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, there was no valid invoice to support the bill and document inconsistencies were observed.
14	Licho General Contractors	LPO No. 1438494	not indicated	Murraming of Riat Market - HB/CTY/TRD/245/2018-2019	1,400,000	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, there was no valid invoice to support the bill and document inconsistencies were observed.
14	Jujie Supplies Limited	LSO No. 1421973	not indicated	Murraming of Orati Market - HB/CTY/TRD/245/2018-2019	1,300,000	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, there was no valid invoice to support the bill and document inconsistencies were observed.
14	M/S Stadia Builders Limited	HB/CTY/TRD/037/2019/2020	12-Jul-05	Graveling of ogumu market in rangwe sub county kagan ward	1,010,186	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, there was no valid invoice to support the bill and document inconsistencies were observed.
14	Tofeleveh Limited Company	LPO No. 1438584	not indicated	Construction of a Four Door Pit Latrine at Ouru Market - HB/CTY/TRD/19/2018-2019	499,980	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, there was no valid invoice to support the bill and document inconsistencies were observed.
14	Secotech General Works Ltd	LPO No. 1558040	not indicated	Construction of a Four Door Pit Latrine at Ouru Market - HB/CTY/TRD/19/2018-2019	499,990	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, there was no valid invoice to support the bill and





S/N	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/Further work required (FWR)?	Reasons?
14 9	Laboquip Ltd	LPO No. 1658298	not indicated	Murraming of Benga Market - HB/CTY/TRD/140/2018-2019	1,440,000	Ineligible	document inconsistencies were observed. Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, document inconsistencies were observed.
15 0	Doriter Ventures Limited	LPO No. 1438584	Not Legible	Fumigation & Bush Clearing at Ministry of Trade Offices-HB/CTY/TRD/21/2018-2019	806,200	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, document inconsistencies were observed.
15 1	Desweb Company Limited	Contract- HB/CTY/TRD/002/2019-2020	29/4/2020	Fencing of Benga Market in Homabay Town Sub County HB West Ward - HB/CTY/TRD/001/2019-2020	2,403,520	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, document inconsistencies were observed.
15 2	Makojoli Trading Company Limited	Contract- HB/CTY/TRD/042/2019-2020	08-Jun-20	Routine Maintenance of Access Road to Nyagidha Market in Homabay Town East Ward - HB/CTY/TRD/042/2019-2020	717,500	Eligible	Delivery and contractual obligation were established from our site visit and review.
15 3	Renee Myra Company Limited	LPO No. 1438485	Not indicated	Consultancy Services for drafting, Publication of Homabay Liquor Act and Capacity Building of Liquor Licensing Board Members - HB/CTY/TRD/254/2018-2019	2,088,000	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, document inconsistencies were observed.
15 4	Link Orion Solution	LPO No. 2535185	16/5/2018	Supply and Delivery of Office Furniture - HB/CTY/020/2017/2018	3,092,400	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, document inconsistencies were observed.
15 5	Technosavy Ltd	LPO No. 1507260	Not indicated	Construction of 3 kiosks at Magunga Market- HB/CTY/TRD/187/2018-2019	1,000,000	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also,

S/ No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/ Further work required (FWR)?	Reasons?
15	Manpro Engineering Services	HB/CTY/TRD/013/2016/2017	01-Jul-17	Construction works at nyakwere market	5,932,081	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, document inconsistencies were observed and there was evidence that the bill had been paid.
15	Bacy Contractors Ltd	lpo-1438055	10-Jul-05	Construction of pit latrine at kobodo	532,701	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, document inconsistencies were observed.
15	Mepak Enterprise	2627117/8/9	12-Jul-05	Supply of office furniture	850,050	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, document inconsistencies were observed.
15	Lindexus Limited	Contract- HB/CTY/TRD/108/2019-2020	08-Jun-20	Construction of 70 feet Steel Racks and 3 lines of Culverts at Otaro Market in North Karachuonyo Ward- HB/CTY/TRD/108/2019-2020	1,909,000	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, document inconsistencies were observed.
16	Ecoera Consulting	HB/CTY/TRD/353/2018/2019	not indicated	Murramming and fencing of ombo market	2,200,000	Eligible	Delivery and contractual obligation were established from our site visit and verification
16	Dr Dobie	None	11-Jul-05	Services to cec vehicle kbw 389 v	392,973	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, document inconsistencies were observed.
16	Grafte Holdings Limited	N/A	not indicated	Murramming of Nyagidha Market	1,500,000	Eligible	Delivery was established from our site visit and verification.





S/No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/ Further work required (FWR)?	Reasons?
163	Ayjembo Enterprise	HB/CTY/TRD/026/2015/2016	not indicated	Construction of boda boda shade at kodomba market	100,000	Eligible	Delivery and contractual obligation were established from our verification. In addition, procurement process was followed.
164	Vinago Company Limited	None	08-Jun-20	Murraming of Ongeng Market in North Kabuoch Ward	1,109,505	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, document inconsistencies were observed.
165	Pawacon Projects Limited	LSO 1507248	22/5/2019	Construction of 2 Number Kiosks at Magunga market	938,000	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, document inconsistencies were observed.
166	Kevo Renovators Ltd	LSO 1659296	17/4/2019	Construction of a 4 door pit latrine at Kodula Market	623,000	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, document inconsistencies were observed.
167	Go Construction Co. Ltd	LSO 1553045	21/5/2109	Murraming and Civil Works of Rakwaro Market	1,541,000	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, document inconsistencies were observed.
168	Secotech General Works Limited	None	None	Construction of Pit Latrine at Yokia-Mfangano Ward	507,980	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, document inconsistencies were observed.
169	Alito Jakorayo Holdings Limited	None	08-Jun-20	Murraming and Gate Works at Onanda Market in Kagan Ward	1,132,560	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, document inconsistencies were observed.

S/ No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/ Further work required (FW/R)?	Reasons?
17	Gucci Dizani Services Limited	HB/CTY/TRD/091/2019-2020	30/7/2020	Gravelling an access road at Gaena Market-Ndhiwa	996,811	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, document inconsistencies were observed.
17	Appleton Holdings Limited	None	18/2/2019	Construction of a 4 door pit latrine at Lida Market Kokwanyo Kakelo Ward	107,810	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, document inconsistencies were observed.
2	Meepak Enterprises	LPO 2157428	06-Oct-20	Supply of office stationery	145,500	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, document inconsistencies were observed.
17	Grafte Holding Limited	LPO 0244223	06-Jun-19	Murraming of Namba Nyokal Market	1,450,000	Ineligible	Delivery and contractual obligation were established from our site visit and verification
4	Hesacha Services Limited	LSO 142990	11-Jan-18	Murraming of Othoro Market	1,002,000	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, document inconsistencies were observed.
17	Makjosh Investments Limited	HB/CTY/TRD/039/2019-2020	28/04/2020	Fencing of Store Pamba- Kochia Ward	494,392	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, document inconsistencies were observed.
17	Aydenew General Enterprises	LSO 0244222	06-Jun-19	Construction of a 4 door pit latrine at Pundo Ramba Market	678,000	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, document inconsistencies were observed.





DEPARTMENT OF LANDS AND ASSETS VERIFICATION M.C.E.C.	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/ Further work required (FWR)?	Reasons?
177	Sonic Construction Limited	LSO 1445352	07-Oct-19	Murraming of Rodi Kakuom Market	1,600,000	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed. Also, there was no valid invoice to support the bill.
178	Makjosh Investment Limited	None	N/A	Construction of Pit Latrine at Kaugege Kasungu Ward	491,109	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, document inconsistencies were observed.
179	Ke Devries	None	N/A	Construction of Pit Latrine at Kendu Bay Pier	490,884	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, document inconsistencies were observed.
180	Asiyo Charles	None	Not specified	Refunds for travel and subsistence allowance	182,650	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, document inconsistencies were observed.
<b>Department: Water</b>							
1	Snowball Engineering Solutions Ltd	LSO 1199369	15/04/2016	Extension of oriang community water project	3,158,860	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed. Also, inconsistencies in the county documents was observed.
2	Oalm Engineering Systems Ltd	LSO 1199365	04/04/2016	Extension of yadh pany community water project in kojwach ward	2,717,713	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed. Also, inconsistencies in the county documents was observed.
3	Mostep Holdings	HB/CTY/W/032/2	Not specified	Koyoo kijawa spring protection gem east	540,850	Ineligible	Delivery and contractual obligation were not established from our verification. In addition,



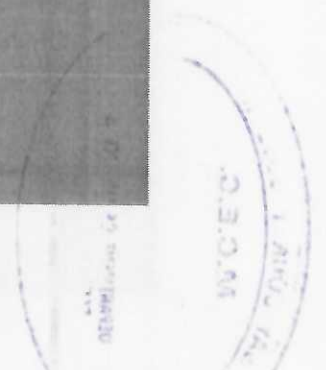
S/ No	Supplier/Contractor Name	LPO/ISO/Contract No.	Date of LPO/ISO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible / Further work required (FWR)?	Reasons?
	Ltd	021-2021		ward			procurement process was not followed.
4	Seonan Trading Co.	1199371/2	13/04/2016	Extension of Manyala Community Water Project in Ruma Kasingri ward of Suba sub County	4,984,839	Ineligible	Delivery and contractual obligation was not established from our verification. In addition, procurement process was not followed.
5	Zam Zam Petrol	IFMIS PO 113	13/02/2020	Supply of refined fuel	339,000	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed.
6	Std Group	0581019	20/12/2019	Advertisement of tenders	510,400	Ineligible	Contractual obligation was not established from our verification. In addition, procurement process was not followed.
7	Hapex Contractors	1199376	13/04/2016	Rehabilitation of water Conservation Structures, Kabonyo (Gully Blocking) water Aprn Kibirri Ward In Karachuonyo	6,545,688	Eligible	Delivery and contractual obligation were established from our verification. In addition, procurement process was followed.
8	Wamtech Civil Engineering Co.	2989155	15/6/2022	Supply and delivery of skips for waste collection	6,237,750	Eligible	Delivery and contractual obligation were established from our verification. In addition, procurement process was followed.
9	Mosali Construction Company Ltd	1199366	04/04/2016	Extension of Koyombe community water project in Gwasi north ward of Suba sub county	5,435,260	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed.
10	Benwic Africa	HB/CTV/W/013/2 019-2020	11/03/2020	Drilling, Development, Pump testing and installation of solar pump at Kilusi borehole in Kabondo in Kabondo West Ward	3,213,845	Eligible	Delivery and contractual obligation were established from our site visit and verification. In addition, procurement process was followed.
11	Jabrose Enterprises Ltd	PO.562	27/02/2020	Drilling, development, pump testing & installation handpump at thim kojwach	2,793,405	Eligible	Delivery and contractual obligation were established from our verification. In addition, procurement process was followed.



**M.C.E.C.**

S/No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible / Further work required (PWR)?	Reasons?
12	Export-Hydro Pump & Services Africa Ltd	LPO-1199367	29/4/2016	Drilling, Development, Pump testing of Homa bay GK prison and st Bakita Secondary School Water Project	1,533,444	Eligible	Delivery and contractual obligation were established from our site visit and verification. In addition, procurement process was followed.
13	Demand Millers & General Supplies Ltd	LPO-1199353	15/3/2016	Extension of Oyombe Murram community water project in Kanyamwa Kologi in Ndhiwa subcounty	1,674,315	Ineligible	Delivery was not established from our site visit. Also, inconsistencies were noted in the county procurement documents.
14	Beneli Engineering Services Ltd.	LPO-1199354	11/03/2016	Rehabilitation of water conservation structures at Rapora water pan in Lambwe ward Mbita sub county	7,065,071	Eligible	Delivery and contractual obligation were established from our site visit and verification. In addition, procurement process was followed.
15	Albany Transwoods Limited	LPO-1199356	11/03/2016	Rehabilitation of Water conservation structure Pier Got water pan	1,908,721	Eligible	Delivery and contractual obligation were established from our site visit and verification. In addition, procurement process was followed.
16	Kaju Construction Co. Ltd.	1126814	Not specified	Construction & Extension of Kisaku Water Project in Suba Sub Counties	799,900	Eligible	The bill was found eligible by the 2020 OAG report on pending bills. In addition, delivery and contractual obligation were established from our site visit and verification.
17	Waterman Drilling Ltd.	1126825	13/05/2015	Drilling developing and test pumping and equipping of 21 No. Sites in various wards LOT 3	1,614,508	Ineligible	Site visit required
18	Waterman Drilling Ltd.	1126826	13/05/2015	Drilling developing and test pumping and equipping of boreholes in various wards	334,482	Ineligible	Site visit required
19	Abadila Enterprises Ltd	1199360	11/03/2016	Rehabilitation of water Conservation Structures Kobuya Water Pan	2,653,100	Eligible	Delivery and contractual obligation were established from our verification. In addition, procurement process was followed.
20	Obwanda Osum	1155733	14/01/2016	Drilling, development and Pump testing of Osuri in kabondo West, Ranena in	1,603,576	Eligible	Delivery and contractual obligation were established from our verification. In addition,

S/No	Supplier/Contractor Name	LPO/ISO/Contract No.	Date of LPO/ISO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible / Further work required (FWR)?	Reasons?
	Investment			kokwanyo Kakello Wards			procurement process was followed.
21	Obwanda Osum Investment	1155733	26/01/2016	Drilling, development and Pump testing of Makaka in Kendu	1,109,350	Eligible	Delivery and contractual obligation were established from our verification. In addition, procurement process was followed.
22	Trevcon Engineering	1155737	14/01/2016	Upgrading of Kiabuya borehole Water Project to Solar driven System	1,157,581	Eligible	Delivery and contractual obligation were established from our verification. In addition, procurement process was followed.
23	Nairobi Logistics And Construction Co. Ltd	1155746	26/01/2016	LOT IV Drilling. Development and test pumping of (Seka and obangla in Wang Chieng ward, Muche Homa bay central Ward, Ogongo in Homa Bay Arujo Ward, olodo/Got Kakello in Homa Bay Ward and Kodula in Homa Bay East Ward	11,233,800	Eligible	Delivery and contractual obligation were established from our verification. In addition, procurement process was followed.
24	Dunse Geosystems Ltd.	1199309	26/01/2016	Drilling, development and pump testing of (Wayara in kwabwai Ward and Amoyo in Kanyadoto Ward)	718,132	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, there were inconsistencies in the county documents reviewed
25	Wilzack Company Ltd	LPO No. 1199306	26/1/2016	Test Pumping of Various Boreholes as and when required - HB/CTY/W/003/2015-2016	1,288,000	Ineligible	Site visit required
26	Kaju Construction & Trading Co. Ltd	LPO No. 1199306	26/01/2016	Root Water Harvesting for Prof. Karega Mutahi Sec. School - HB/CTY/W/004/2015-2016	2,008,613	Eligible	Delivery and contractual obligation were established from our verification. In addition, procurement process was followed and a certificate of completion was issued.
27	Export Hydro Pump And Services (Africa)	LPO No. 1199368	04/04/2016	Drilling, Development and Pump Testing of Sindo Girls School and Gwasi South (God	2,740,102	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed. Also, there were inconsistencies in the

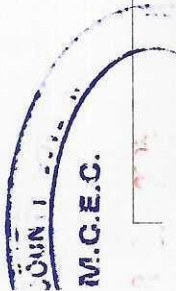




DEPARTMENT Serial No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/Further work required (FWR)?	Reasons?
	Limited			Liech) Borehols - HB/CTY/W/062/2015/2016			county documents reviewed
28	Kinisia Enterprises Limited	LPO No. 1155750	26/1/2016	Manga Community Water Project Extension Programme in Kosewe Ward - HB/BTY/W/012/2015-2016	643,000	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed. Also, there were inconsistencies in the county documents reviewed
29	Three D Services Limited	LPO No. 0826244	15/1/2015	Development of Kipasi Borehole water Project - HB/W/W/003/2014-2015	2,190,928	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed. Also, 2020 OAG report found the bill ineligible.
30	Birar Construction & General Supply	LPO No. 1199304	28/1/2016	Construction, Extension and Protection of Wakanga/Ketawi Water Project - HB/CTY/W/006/2015-2016	500,000	Eligible	Delivery and contractual obligation were established from our verification. In addition, procurement process was followed.
31	Kasmed Engineering & Supplies Ltd	LPO Nos. 1199337-40	11/02/2016	Solar Installation for Various Sites (As and when required) - HB/CTY/W/005/2015-2016	4,688,000	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed and inconsistencies in the county documents was observed. Also, 2018/2020 OAG report found the bill ineligible.
32	Birar Construction	1126847	19/06/2015	Construction and protection of Nyangicha Spring in Mfangano Ward Mbita Sub County	160,281	Eligible	Delivery and contractual obligation were established from our verification. In addition, procurement process was followed and County Auditor approved the bill.
33	Dorotma	1199307	24/03/2015	Borehole servicing in Ndihiwa & pump installation at leftbank	1,280,800	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed. Also, 2020 OAG report found the bill ineligible.
34	Davis & Shirtlift	1155745	29/01/2016	Purchase, Supply and installation of pumping set for various water supply	498,404	Ineligible	Delivery was not established from our verification. In addition, procurement process was not

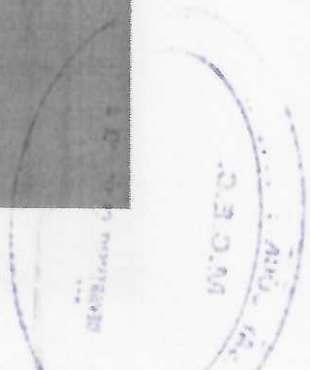
S/ No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/ Further work required (FWR)?	Reasons?
35	Ruma Kaksingri	2628779	Not specified	Purchase and supply of seedlings	310,240	Eligible	Delivery and contractual obligation were established from our verification. In addition, procurement process was followed.
36	Boquina	2628755	18/12/2015	Supply of PVC pipes and other fittings	172,150	Eligible	Delivery and contractual obligation were established from our verification. In addition, procurement process was followed.
37	Boquina	262856	18/12/2015	"Supply of PVC pipes and other fittings	992,000	Eligible	Delivery and contractual obligation were established from our verification. In addition, procurement process was followed.
38	Framoc Agencies	1199370	22/03/2016	Supply & installation of solar panels & accessories at Kobar water project "	2,140,000	Eligible	Delivery and contractual obligation was established from our site visit. Additionally, procurement process was followed.
39	Chrisan Consulting Limited	LSO 1199397	16/05/2016	Extension of Rota Community water project in Kanyamba kologgi ward	2,274,500	Eligible	Delivery and contractual obligation were established from our verification. In addition, procurement process was followed and county Auditor approved the bill.
40	Hartland Enterprises Limited	LPO 2628791	07/04/2016	Extension of distribution line from Magunga borehole to Magunga Township Academy	500,000	Eligible	Delivery and contractual obligation were established from our verification. In addition, procurement process was followed and county Auditor approved the bill.
41	Peak E.A. African Investment Ltd	LSO 1199483	03/03/2016	Supply of Plastic Water Storage 10 cubic meters	8,911,670	Eligible	Delivery and contractual obligation were established from our verification. In addition, procurement process was followed and county Auditor approved the bill.





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42	Chrisgrac Company Limited	LSO 1126834	27/05/2015	Rehabilitation of Lieta Water Pan -Central Karachuonyo Ward	434,954	Eligible	Delivery and contractual obligation were established from our verification. In addition, procurement process was followed and county Auditor approved the bill.
43	Port Construction & Engineering Ltd	LPO 2623962	04/08/2020	Drilling, Developing and Test Pumping Borehole Ndiru Ward	1,245,000	Eligible	Delivery and contractual obligation were established from our verification. In addition, procurement process was followed and county Auditor approved the bill.
44	Judly Enterprises Limited	LSO 1438166	24/10/2018	Supply of 100 Plastic Trolley Litter Bins 100 litres	476,800	Eligible	Delivery and contractual obligation were established from our verification. In addition, procurement process was followed and county Auditor approved the bill.
45	Buildhigh Enterprises	1438117	06/12/2018	Equipping Sindio Girls High School/Kinyasaga Community borehole water project with solar pump, solar accessories, water kiosk and plumbing works -Kaksingri West Ward	5,292,069	Eligible	Delivery and contractual obligation were established from our verification. In addition, procurement process was followed and county Auditor approved the bill.
46	Norb Agencies Limited	LSO 1438170	24/10/2018	Spring Protection at Kwikoma-Gwasssi North Ward	267,888	Eligible	Delivery and contractual obligation were established from our verification. In addition, procurement process was followed and county Auditor approved the bill.
47	Water Quest Ltd	HBV/CTY/W/029/2019-2020	11/03/2020	Equipping Kanyakado Borehole Water Project with Solar pump and accessories, construction of water kiosks and related works	3,112,290	Eligible	Delivery and contractual obligation was established from our site visit. Additionally, procurement process was followed.
48	Jabros Enterprises Ltd	HBV/CTY/W/004/2019-2020	11/03/2020	Drilling, development, test pumping, solar installation & distribution of Atiang Borehole in Kanyamwa Kologi Ward	384,084	Eligible	Delivery and contractual obligation were established from our verification. In addition, procurement process was followed and county Auditor approved the bill.

S/ No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/ Further work required (FWR)?	Reasons?
49	Waterquest Ltd	HBV/CTV/W/008/ 2019-2020	11/03/2020	Drilling, development, test pumping, and solar installation of Rata Borehole in Homa Bay West Ward	309,699	Ineligible	Auditor approved the bill.
50	Garvin Holdings Ltd	HBV/CTV/W/014/ 2019-2020	11/03/2020	Drilling, development, pump testing and installation of solar pump at Kaluoch Borehole in Central Kaspul Ward	140,472	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed. Also, 2020 OAG report found the bill ineligible.
51	Rapul Constructions Limited	HBV/CTV/W/052/ 2019-2020	11/03/2020	Drilling, development, pump testing and installation of solar pump at Angiya Borehole in Kasungwa Ward	2,823,500	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed.
52	Garvins Holding Ltd	HBV/CTV/W/007/ 2019-2020	11/03/2020	Pipeline Extension at Ateya Water Project in Kabondo East Ward	1,664,826	Eligible	Delivery and contractual obligation were established from our site visit and verification.
53	Teemac Enterprises Ltd	HBV/CTV/W/015/ 2019-2020	11/03/2020	Drilling, Development, pump testing and Installation of Solar Pump at Magungu in West Kaspul Ward	746,125	Eligible	Delivery and contractual obligation were established from our verification. In addition, procurement process was followed and 2020 OAG report on pending bills found the bill eligible
54	Water Quest Ltd	HBV/CTV/W/038/ 2019-2020	11/03/2020	Drilling, Development, pump testing and Installation of Solar Pumping Unit at Olwenya Ratanga Borehole in Gembe Ward	1,321,509	Eligible	Delivery and contractual obligation were established from the site visit. Also, procurement process was followed.
55	Liab Business Solutions Limited	1438192	25/05/2020	Drilling, Development, pump testing and Installation of Solar Pumping Unit at Randung Borehole in Gem West Ward	2,999,670	Eligible	Delivery and contractual obligation was established from our site visit. Additionally, procurement process was followed.
56	Lifty Contractors	PO588	Not specified	Drilling, development, pump testing and installation of solar pump at apuuche	3,588,850	Eligible	Delivery and contractual obligation were established from our verification. In addition,





DEPARTMENT No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/ Further work required (FWR)?	Reasons?
	Ltd			borehole in kwabwai ward			procurement process was followed.
57	Marken Hauliers Limited	1445140	None	Drilling of olweya water pan	2,747,000	Eligible	Delivery and contractual obligation were established from our verification. In addition, procurement process was followed.
58	Medow Group Ltd	1438198	None	Construction of mawego water project	2,974,897	Ineligible	Delivery was not established from our verification. In addition, procurement process was not followed. Also, 2020 OAG report found the bill ineligible.
59	Cappolliva Investments	PO481	None	Equipping and installation of solar pump at kital primary	388,950	Eligible	Delivery and contractual obligation were established from our site visit and verification. In addition, procurement process was followed.
60	Monarch Insurance	14455113	None	Spring protection of omoche amenya water springs	588,800	Eligible	Delivery and contractual obligation were established from our verification. In addition, procurement process was followed.
61	Shamas Road Construction Ltd	1445134	None	Insurance cover for waste truck	2,999,850	Ineligible	Site visit required
62	Greatlakes Holdings	PO 527	None	Test pumping AND EQUIPPING OF NYANGUU PRIMARY	2,399,020	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, there were inconsistencies in the county documents reviewed.
63	Chlomaber Lie International	NOT PROVIDED	NONE	Rehabilitation of maiela water pump project	1,797,050	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, there were inconsistencies in the county documents reviewed.



S/No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible / Further work required (FW/R)?	Reasons?
64	Evolveinvestments Ltd	HB/CTY/W/EMG/002/2020-2021	NONE	Equipping of solar pumping unit in Komwoso	3,440,865	Ineligible	Site visit required
65	Sheshafine Enterprises	1438234	44125	Rehabilitation of Kisegei Health Centre water project	1,672,958	Eligible	Delivery and contractual obligation was established from our site visit. Additionally, procurement process was followed.
66	Persky International Ltd	NOT PROVIDED	NONE	Drilling and test pumping of Mawego	1,637,790	Eligible	Delivery was established from our verification. In addition, procurement process was followed.
67	Isuzu East Africa	LPO-258	43587	Drilling, development and equipping of Kombe borehole	9,480,000	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, there were inconsistencies in the county documents reviewed.
68	Pheroze International Co. Ltd	NOT PROVIDED	NONE	Supply of ISUZU waste truck and loader	1,778,280	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, there were inconsistencies in the county documents reviewed.
69	Dajaf Regional Dealers	CONTRACT/LSO NOT PROVIDED	NONE	Equipping with solar pump at Nyangiendo Borehole	349,974	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, there were inconsistencies in the county documents reviewed.
70	Kiabuya Youth Group	2628783	NONE	Installation of 10 M3 plastic water tank and drainage works	1,100,000	Eligible	Delivery and contractual obligation were established from our verification. In addition, procurement process was followed.
71	Samaha Co. Ltd	HB/CTY/W/084/2	Not Specified	Supply of seedlings	2,549,680	Ineligible	Delivery and contractual obligation were not established from our verification. In addition,





DEPARTMENT OF FINANCE

S/No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/ Further work required (FWR)?	Reasons?
		020-2021					procurement process was not followed. Also, there were inconsistencies in the county documents reviewed.
72	Fosterhouse International Ltd	HB/CTY/W/079/2 020-2021	24/05/2021	Drilling, Development, pump testing and equipping with hand pump at Unga in Kanyamwa Kosewe.	3,711,395	Ineligible	Delivery was not established from our site visit. In addition, procurement process was not followed. Also, inconsistencies were noted in the county procurement documents.
73	Pheroze International Company Ltd	HB/CTY/W/045/2 020-2021	Not Specified	Rehabilitation of Nyawita Water Supply in Kagan Ward	1,798,030	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, there were inconsistencies in the county documents reviewed.
74	Teemac Enterprise	HB/CTY/W/025/ 2019-2020	44138	Equipping with Solar Pumping Unit at Nyalenda in Central Kasipul	2,972,475	Eligible	Delivery and contractual obligation were established from our verification. In addition, procurement process was followed.
75	Makjosh Investment Limited	HB/CTY/W&E/048 /2020-2021	Not Specified	Drilling, Development, Pump testing and installation of Solar Pump at Minyere Borehole in Kanyikela Ward	937,660	Eligible	Delivery and contractual obligation were established from our verification. In addition, procurement process was followed.
76	Naja Company Limited	HB/CTY/061/2019 -2020	Not Specified	Protection of Nyamalanda spring in Mfangano Ward	1,459,000	Ineligible	Delivery and contractual obligation were not established from our verification. In addition, procurement process was not followed. Also, there were inconsistencies in the county documents reviewed.



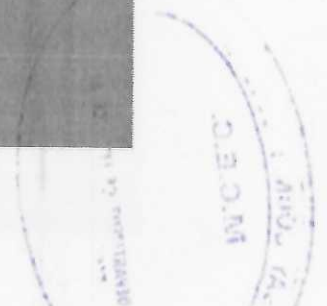
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# Appendix B: Verification results-Vendor Submissions

S/No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/ Further work required (FWR)?	Reasons?
<b>Department: Agriculture</b>							
1	Denomo Enterprise	1868735/1868736 /2316615/243608	21/09/2015	Supply of tires to ministry of Agriculture	839,155.00	Ineligible	Delivery was not established from our review
2	Asego Security Services	0062127	Not visible	Security Services	1,075,000.00	Ineligible	Delivery was not established from our review
3	Embra Group Limited	1912517	18/08/2020	Cleaning and Garbage Collection	1,380,100.00	Ineligible	Delivery was not established from our review. In addition, 2020 OAG report on pending bills found the bill ineligible.
4	Overall Security Services	1334091	2/5/2019	Security Services	1,656,000.00	Ineligible	Delivery was not established from our review
5	Samuel Ochola	Not provided	N/A	Supply of daily news papers	40,320.00	Eligible	Delivery was established from our review
<b>Department: Education</b>							
1	Kogal multiworks LTD.	LSO-1571933	7/1/2019	Construction of ECDE Classroom block at Pendo primary school in Abujo Ward.	705,438.00	Ineligible	Delivery was not established from the review. In addition, 2020 OAG report on pending bills found the bill ineligible
2	Seen workers.	LSO-1438235	5/11/2020	Construction of Eye classroom.	982,053.00	Eligible	Delivery and contractual obligation were established from the review.
3	Palimaso Enterprises.	LSO-1304039	1/13/2017	Supply and delivery of Tools and Equipment.	1,096,500.00	Eligible	Delivery and contractual obligation were established from the review.
4	Magman LTD.	LPO-3402144	10/14/2020	Supply of wood molding machine.	2,850,000.00	Eligible	Delivery and contractual obligation were established from the review.
5	Samuel Ochola	N/A	N/A	Supply of news papers	30,520.00	Eligible	Delivery was established from the review.
6	Benco Merchants.	N/A	N/A	Construction of eye center	2,000,000.00	Ineligible	Site visit required
<b>Department: Energy</b>							
1	Samuel Ochola	N/A	N/A	Supply of news papers	30,700	Eligible	Delivery was established from the review.
<b>Department: Executive</b>							
1	Cappadocia Industries LTD	2798408	N/A	Supply of motor vehicles tyres.	901,000.00	Ineligible	Contractual obligation was not established from the review
2	Cappadocia	LPO- 2332379	12/1/2015	Supply of Stationery.	130,500.00	Eligible	Contractual obligation was not established from the review

S/No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/ Further work required (FWR)?	Reasons?
3	Industries LTD Samuel Ochola	N/A	N/A	Supply of news papers	94,580.00	Eligible	review Delivery was established. Also, 2917 Taskforce report on pending bills found the bill eligible
4	Otieno Yogo Ojuro & Co advocates.	N/A	N/A	Provision of Legal services.	109,844,432.00	Ineligible	Further review required with the County Attorney
5	Tausi hotel	N/A	N/A	Provision of accommodation and conference services.	810,660.00	Ineligible	Delivery and contractual obligation were not established from our review
6	The Golden Rays resort	N/A	N/A	Provision of accommodation services.	26,000.00	Ineligible	Delivery and contractual obligation were not established from our review
7	Hotel Twin towers	N/A	N/A	Provision of full-day conference services.	160,000.00	Ineligible	Delivery and contractual obligation were not established from our review
8	Raceron company	LSO-1421241	6/2/2019	Construction of ward administrator's office at Kitare-Gemba ward.	3,797,813.00	Ineligible	Delivery and contractual obligation were not established from our review
9	Gamba motors Garage	LSO-0868247, LSO-1206489, LSO-1047695,LSO-1079401, LSO-1079351, LSO-1079357, LSO-1126787, LSO-1047696, LSO-1206489, LSO-2322402, LSO-107687, LSO-1079401, LSO-1047695,	20/06/2014, 23/06/2016	Motor vehicles Repairs.	1,200,239.00	Ineligible	Delivery was not established from our review. In addition, 2018/2020 OAG reports on pending bills found the bill Ineligible.
10	Gilbon supplies and construction LTD	LPO-3402005	11/5/2019	Supply and Fabrication of container	2,080,000.00	Ineligible	Delivery was not established from our review.
11	Nyacharo Investments LTD.	LSO-1421218	4/23/2019	Replacement of parking shades and repair of toilets.	480,000.00	Eligible	Contractual obligation was not established from the review
12	Dizzo Enterprises LTD	LPO-2798414	4/22/2021	Installation and purchase of motor vehicle parking shed at Governor's office.	438,000.00	Eligible	Contractual obligation was not established from the review
13	Omwago	LSO-2798407	5/8/2020	Fencing and installation of Gate at	265,720.00	Ineligible	Site visit required





S/No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/ Further work required (FWR)?	Reasons?
<b>Department: Finance</b>							
Investment LTD							
1	Kisumu hotel	LSO No. 1421651	6/26/2018	Conference facility	134,700	Eligible	Delivery and contractual obligation were established from our review
2	Kisumu hotel	LSO No. 1421653	6/26/2018	Conference facility	24,000	Eligible	Delivery and contractual obligation were established from our review
3	Samuel Ochoia Bascule investment	Not specified	Not specified	Supply of news papers	75,530	Eligible	Delivery was established from our review
4		LSO No. 1421202	5/4/2018	Fencing, building toilet and external work	1,428,250	Ineligible	Delivery was not established from our review
5	Sukroscontent	HB/CTY/T,R&PW/KRB/009/2021-2022	3-Aug-22	Routine maintenance of Kanyabie Nyakwere structure	4,125,000	Eligible	Delivery and contractual obligation were established from our site visit and verification. In addition, procurement process was followed.
6	Twin Towers Hotel	Not specified	Not specified	Full Day Conference services	250,000	Ineligible	Delivery was not established from our review
<b>Department: Gender</b>							
1	Samuel Ochoia	N/A	N/A	Supply of daily news papers	19,260	Eligible	Delivery was established from our review
2	Akasha petroleum LTD	LPO-3861101	8/2/2021	Supply of refined fuel	274,550	Ineligible	Delivery was not established from our review
3	Batespharm ENT	N/A	N/A	Fumigation services	2,950,050	Ineligible	Delivery was not established from our review
<b>Department: Governance</b>							
1	Jacob Nyumba	Not specified	Not specified	Supply of New Uniform for Security County Council of Homabay	90,000	Ineligible	Delivery was not established from our review
2	Ristojo Construction	Not specified	Not specified	Construction of classroom Rachuonyo county Council	517,000	Ineligible	Delivery was not established from our review
3	Talent Graphics LTD	Not specified	Not specified	Construction of ECDS classroom	2,142,631	Ineligible	Delivery was not established from our review
<b>Department: Health</b>							
1	Bikemo Agencies Ltd	1658341	23/06/2020	Renovation of Nyang'ieia Health Centre in Kasipul	521,524,40	Eligible	Delivery and contractual obligation was established from our review
2	Paneju Investments	2430493	25/02/2019	Tyres for GKA 380M	107,200.00	Eligible	Delivery and contractual obligation was established from our review
3	Medline East Africa	3386047/48/50	18/07/2019	Supply and delivery of non-pharmaceutical and dressing materials	325,250.00	Eligible	Delivery and contractual obligation was established from our review
4	Medline East Africa	3088771/72	12/2/2019	Supply of Non Pharmaceuticals	1,877,530.00	Eligible	Delivery and contractual obligation was established from our review
5	Tock-Roh Meds	2807751	Not visible	Supply of Non Pharmaceuticals	622,050.00	Eligible	Delivery and contractual obligation were established

S/No	Supplier/Contract Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/ Further work required (FWR)?	Reasons?
6	Dani Nyakodera Enterprise Eton Property Management Agencies	HBV/CTY/2/2016-2017 1558123	Not visible	supply of fruits and vegetables Renovation and Upgrading of Kitare Health Centre in Suba N Sub County	219,464.00 307,573.00	Ineligible Eligible	from our review and verification Delivery and contractual obligation was not established from our review Delivery and contractual obligation established from our review.
7	Fami Investments Limited	HBV/CTY/04/2014-2015, HBV/CTY/04/2016-2018, HBV/CTY/04/2019-2021 and HBV/CTY/06/2019-2021	Not visible	Supply and Delivery of Non pharmaceutical and dressing materials	12,512,142.00	Ineligible	Delivery and contractual obligation was not established from our review
8	Hope Area Printers and Stationeries	3386154/1558124 /3386139/338621 8/3199123/31991452891025	2019/2020	Printing Services	880,000.00	Ineligible	Delivery was not established from our review
9	Jowina Medical Suppliers Boty Technical ENG	199268/199323/199377 1808251	2021	Supply and delivery of non-pharmaceuticals	1,327,250.00	Eligible	Delivery and contractual obligation was established from our review
10	Bright Morning Star Ventures	3199117/2914248	25/02/2020	Supply and Delivery of Dry serials	418,180.00	Eligible	Delivery was established from our review
11	Pakow Enterprise	3199142/3302353 /3302354/3302356/3302371/3302352/	7/10/1905	Supply of Stationaries	2,552,700.00	Eligible	Delivery and contractual obligation was established from our review. Also, 2020 OAG report on pending bills found the bill eligible
12	Nation Media Group	Not provided	Not provided	Advertising	560,000.00	Ineligible	Contractual obligation was not established from our review
13	Samuel Ochoia Oalm Engineering LTD	Not specified 1011858	Not specified 25/06/2015	The Standard Daily Nation Completion of Staff houses at Roo Dispensary Mbita	49,860.00 1,000,000.00	Eligible Ineligible	Evidence of delivery was established from our review Site visit required
14	Hewa Tele Limited	Not specified	Not specified	Supply of Compressed Medical Oxygen	6,053,868.00	Ineligible	Delivery and contractual obligation was not

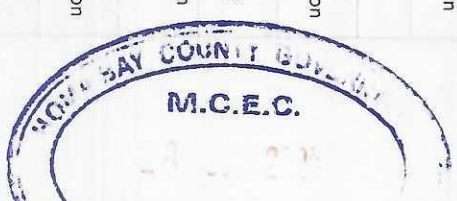


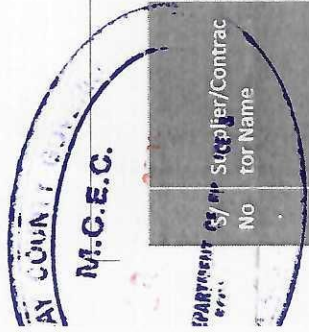
DEPARTMENT OF FINANCE & ACCOUNTS

S/No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/ Further work required (FWR)?	Reasons?
18	Anixter Company LTD	3386062	13/09/2019	Cylinder and Medical Oxygen	324,300.00	Ineligible	established from our review
19	Samo Investments	2914249	1/3/2020	Supply of Food Stuff	212,800.00	Eligible	Delivery was not established from our review
20	Samo Investments	3199138	1/2/2020	Supply of Food Stuff	237,960.00	Eligible	Delivery and contractual obligation was established from our review
21	Jafemron Investments	528165	29/06/2020	Cleaning and Sanitation Services at Kisengi Level IV Hospital	1,402,200.00	Eligible	Delivery and contractual obligation was established from our review. Also, 2020 DAG report on pending bills found the bill eligible
22	Damlo General Contractors	1658305	25/06/2020	Construction of Abundu Kanam Health Centre in Rachuonyo	4,475,338.00	Ineligible	Delivery and contractual obligation was established from our review
23	Damlo General Contractors	1658340	23/06/2020	Renovation of Pala Koguta Health Centre in Ndihiwa Sub County	543,686.00	Eligible	There was no valid invoice provided to support the bill
24	Michael Ben Odhiambo	Not provided	Not provided	Supply of fruit and Vegetables	208,000.00	Ineligible	Delivery and contractual obligation were established from our review
25	Medifon Pharmaceuticals LTD	3041502/2332304 /308476/3082775 /308772/3082774	2017	Supply of non-Pharmaceuticals and lab equipment	1,639,500.00	Eligible	Delivery was not established from our review
26	Rusinga Blue Ridge Hotel	1895193	21/11/2022	Provision of lunches	42,000.00	Ineligible	Delivery and contractual obligation were established from our review
27	Medex east Africa LTD	LPO not submitted	Not provided	Construction of Gas Manifold and Olant Room for ICU at Homa Bay Hospital	434,079.00	Ineligible	Delivery was not established from our site visit and verification
27	Mediquip Global LTD	1658349	25/06/2020	Medical Gas Piping of ICU at Homabay County Hospital	995,545.00	Eligible	Contractual obligation was established from our review
28	Muremo Agencies	528184	10/4/2020	Catering Services	294,200.00	Eligible	Contractual obligation was established from our review
29	Linearch ENT	2430310-314	23/11/2016	Supply of Stationaries	117,180.00	Eligible	Contractual obligation was established from our review
30	Covasco Engineering Company Limited	1438040	12/6/2017	Alteration and Refurbishment of Homabay Referral Hospital (kitchen)	640,930.00	Ineligible	Delivery was not established from our review
31	Tomeva	3386124	2018	Maternity and Pass Book	67,500.00	Eligible	Delivery and contractual obligation were established



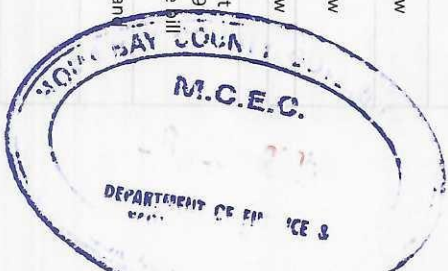
S/ No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/ Further work required (FWR)?	Reasons?
	Enterprise LTD						
32	Tomeva Enterprise LTD	3139258	Not visible	Prescription Booklet and Pass Book	155,000.00	Eligible	from our review and verification. Also, 2020 OAG report on pending bills found the bill eligible
33	Rader Suppliers and Services	1461026/31/33/32/20/27/28/29/12/15/14/	2017/2018/2019	Cleaning and sanitation Services - Rachuonyo Sub county hospital	4,200,000.00	Eligible	Delivery and contractual obligation were established from our review. Also, 2018 and 2020 OAG report on pending bills found the bill eligible
34	Junial Investment LTD	HB/CTY/H/068/19-20	13/04/2020	Building of Oriwo dispensary	967,492.00	Eligible	Delivery was established from our review
35	Lajanes Chemicals Technology	2651881	30/06/2016	Long lasting mosquito Net	3,946,000.00	Eligible	Delivery and contractual obligation were established from our review and verification. Contractual obligation and delivery were established from our review. Also, 2018 and 2020 OAG report on pending bills found the bill eligible
36	Dojaisa Enterprises LTD	1558225	14/3/2019	Completion of Langi Health Centre	567,682.00	Eligible	Delivery was established from our site visit and verification
37	Shavene Enterprises	3551650/4103800/3088751/5916153/4103775	2019	Supply and Delivery of Non pharmaceuticals	5,218,241.00	Eligible	Delivery and contractual obligation was established from our review. Also, 2018 and 2020 OAG reports on pending bills found the bill eligible
38	Acheega General Suppliers	4103784/2628909	2/10/2019	Supply and Delivery of Non pharmaceuticals	1,174,280.00	Eligible	Delivery and contractual obligation was established from our review. Also, 2020 OAG report on pending bills found the bill eligible
39	Emmyhal Ventures	3311784/3088754	30/06/2019	Supply and Delivery of Non pharmaceuticals	763,050.00	Eligible	Delivery and contractual obligation was established from our review. Also, 2020 OAG reports on pending bills found the bill eligible
40	Mission For Essential Drugs and Suppliers	3199143/3386166/3386167/3386168/	2020	Medicine and Medical Suppliers	1,330,080.00	Eligible	Delivery and contractual obligation was established from our review. Also, 2018 and 2020 OAG reports on pending bills found the bill eligible
41	Manokamel General Investments	Not specified	Not specified	Construction of Health Facility at Nyahera South Kasipul	4,595,920.00	Eligible	Delivery and contractual obligation was established from our review. Also, 2020 OAG report on pending bills found the bill eligible
42	Unani Contractors	Not provided	Not provided	Construction of Sena theatre Hospital	26,428,127.00	Ineligible	Site visit required
43	Bery Kitchen Enterprises LTD	3088768	Not specified	Supply of stationaries	1,159,638.00	Ineligible	Delivery and contractual obligation were not established from our review
44	Gejoland Co LTD	HB/CTY/MOH/01/	23/11/2015	Fencing and Tilling of H/B/HOU/G8	99,804.77	Eligible	Contractual obligation was established from our

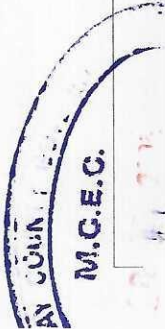




Sl. No.	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/ Further work required (FWR)?	Reasons?
		2015-2016 LPO No.0534408					
45	Jokamakogilo	Not specified	Not specified	Supply of Detergents and Disinfectants	902,000.00	Ineligible	review. 2020 OAG report on pending bills found the bill eligible
46	Tenforty Construction	1011869	30/06/2015	construction of Osoo health center in Kasipul ward	3,000,000.00	Ineligible	Delivery and contractual obligation was not established from our review
47	Lakers Consultants LTD	534422	16/12/2015	Consultancy-Environmental Social Impact Assessment	2,620,000.00	Ineligible	2018 OAG and 2019 Taskforce reports on pending bills found the bill ineligible
48	Sure Check Medical Laboratories	3534660/3864208	2020	Supply of laboratory reagents	2,282,882.00	Ineligible	Delivery was not established from our review
49	Rupia Suppliers Agency	2807732/49/27/3	14/10/2019	Supply of Non Pharmaceuticals	534,312.00	Ineligible	Delivery was not established from our review
50	Mebibaks Laboratories	2807729/2807750	27/11/2019	Supply of Food	28,300.00	Eligible	Contractual obligation was established from our review
51	Wilgow	3864462	21/03/2022	Supply of stationary	504,600.00	Eligible	Delivery and contractual obligation was established from our review
52	Amuyi ENT	3088775	31/07/2019	Supply of Non Pharmaceuticals	225,750.00	Eligible	Contractual obligation was established from our review. Additionally, 2020 OAG report on pending bills found the bill eligible
53	Epéstry Agencies	3088755	2/7/2019	Supply of X - Ray Film	399,450.00	Ineligible	Delivery was not established from our review
54	Amuyi ENT	3302422	31/07/2019	Supply of Non Pharmaceuticals	345,600.00	Eligible	Contractual obligation was established from our review. Additionally, 2020 OAG report on pending bills found the bill eligible
55	Saxall Kenya Ltd	3088760	2018	Supply of Non Pharmaceuticals	1,946,700.00	Ineligible	Delivery was not established from our review
56	Moryantoz Supply	3551644	2019	Supply of office Stationery	156,735.00	Ineligible	Delivery was not established from our review
57	Gidbong General Construction limited	Not visible	Not visible	Renovation of MCH in Ndhiwa Level 4 Hospital	345,453.00	Eligible	Contractual obligation was established from our review
58	Towerways Investment Limited	Not provided	Not provided	Construction of outpatient block at Kagong Dispensary in Kanyamwa Kologu ward	3,654,037.82	Ineligible	Site visit required
<b>Department: Lands</b>							
1	Salodungas Construction LTD	N/A	N/A	Repairs and renovations.	1,827,730.80	Ineligible	Delivery and contractual obligation were not established from our review

S/No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/ Further work required (FWR)?	Reasons?
2	Samuel Ochoia	N/A	N/A	Supply of news papers	41,280.00	Eligible	Delivery was established from our review
3	Julko Geospatial Consultants	LSO-1126796	8/31/2015	Land re-surveying, control layout and re-parcelling of the registered parcels of kakejo-kamroth registration section of kabondo kasipul sub county.	26,179,019.00	Ineligible	2018 OAG and 2019 Taskforce reports on pending bills found the bill ineligible.
<b>Department: PSB</b>							
1	Mariscom Investment Logistics	LPO-2891162, 2891161 2891159	27/06/2019, 27/05/2019, 27/05/2019	Supply of Stationaries	2,311,644.00	Ineligible	Delivery was not established from our review
2	Samuel Ochoia	N/A	N/A	Supply of news papers	17,520.00	Eligible	Delivery was established from our review
3	Hardware and construction LTD	LPO-2891155	5/27/2019	Supply of motor vehicles tyres.	1,029,000.00	Ineligible	Delivery was not established from our review
4	Mariscom Investment Logistics	LPO-2891158	7/27/2019	Supply of office stationery.	1,461,730.00	Ineligible	Delivery was not established from our review
5	Twin towers hotel	N/A	N/A	Provision of lunch.	14,450.00	Ineligible	Delivery was not established from our review
<b>Department: Roads</b>							
1	Bloomac Contractors Ltd	LSO NO. 1206038	Not Specified	Routine Maintenance of Senta Sorri Awur Dimo Road	1,916,320.00	Ineligible	Delivery and contractual obligation were not established. In addition, 2018 OAG and 2019 Taskforce reports on pending bills found the bill ineligible
2	Mobeo General Contractors	LSO No. 1206004	18/01/2016	Maintenance of Nyabari - Mathenge Road	2,645,263.00	Eligible	Delivery was established from our site visit and verification.
3	Baso Building & Co Agencies Ltd	Not visible	8/3/2022	Routine Maintenance of Omocher-Nyambar Junction Road in Kasipul Sub-County	3,176,325.00	Ineligible	Site visit required
4	Emo Technical Services Ltd	LSO No. 1507199	26/06/2018	Routine Maintenance of Kowuonda - Koga Road	4,830,124.00	Ineligible	Site visit required
5	Modern Consortium Ltd	LSO No. 1206035	8/12/2015	Maintenance of Rapedhi - Kalamindi Road in Kanyandoto Ward	2,269,192.00	Eligible	Delivery was established from our site visit and verification.
6	Wakas Investments	1155550	20/11/2015	Maintenance of Sawanka-Nyabera-Peter Nyakamo Road In Ruma Kaksingri ward	1,694,547.00	Ineligible	Site visit required
7	Karman Trading LTD	1718704	18/06/2021	Construction of Roads at Ndihiwa and Homabay Sub County	10,351,840.00	Ineligible	Delivery and contractual obligation were not established. In addition, document inconsistencies





S/No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/ Further work required (FWR)?	Reasons?
8	Wren International Ltd	Not visible	18/06/2020	Routine Maintenance of Roads in Ndiwa Sub County	1,295,824.00	Ineligible	was observed. 2020 OAG report on pending bills found the bill ineligible
9	Benchbond Ltd	LSO No. 1190335	25/09/2015	General Routine Maintenance of Rangwe-Gul-Kagembe-Asumbi Road	2,387,952.00	Ineligible	Site visit required
10	Boquina Enterprises	LSO No. 1206012	Not Specified	Maintenance of Maram - Disil Road	1,870,848.00	Ineligible	Delivery was not established from our site visit and verification
11	Boquina Enterprises	HB/CTY/W/017/2014-2015	18/12/2015	Routine maintenance of Kaimo Koiweke road in West Karachuonyo	835,305.00	Ineligible	2020 OAG and 2019 Taskforce reports on pending bills found the bill ineligible
13	Boquina Enterprises	LSO No. 1190292	7/10/2015	Maintenance of Ogeng' Jnc - Kombe School	2,810,992.88	Ineligible	Site visit required
14	Boquina Enterprises	LSO No. 1190321	25/09/2015	Kambeka - Wangapala Road in Homabay East Ward	3,009,504.00	Eligible	Delivery was established from our site visit and verification.
15	Boquina Enterprises	LSO No. 1206191	Not Specified	Maintenance of Kaimo - Koiweke Road in West Karachuonyo Ward	1,312,952.00	Eligible	Delivery was established from our site visit and verification.
16	Beckam Construction LTD.	LSO-1190343	9/25/2015	Maintenance of Sero-Kambeke- Chiga road in Homabay East Ward.	3,982,512.00	Ineligible	Delivery was not established from our review. Also, 2018 OAG report on pending bills found the bill ineligible
17	Beckam Construction LTD.	LSO-1190320	9/25/2015	Maintenance of Wachara-db Migori road.	2,383,350.00	Ineligible	Delivery was not established from our review. Also, 2018 OAG report on pending bills found the bill ineligible
18	Speedyway Technology Co LTD	LSO-1206050	15/10/2015	maintenance -Agan Olare Phase II road - Kochia ward	3,619,200.00	Ineligible	Site visit required
19	Speedyway Technology Co LTD	1207655	15/10/2015	Grading, Graveling and Murraming - Ngulu Amoso road - Kochia Ward	2,865,200.00	Ineligible	Site visit required
20	Speedyway Technology Co LTD	1206543	15/10/2015	Grading, Graveling & Murraming - Olare Phase I road Kochia ward	4,862,952.00	Ineligible	Site visit required
21	Speedyway Technology Co LTD	1206152	15/10/2015	Grading, Graveling & Murraming - Boda Rangj Polytechnic road - Kochia ward	3,548,556.00	Ineligible	Site visit required
22	Sypsan Enterprises	1206258	20/11/2015	General Routine Maintenance - kamwalo Chiepe road , Kagan Ward	3,024,654.00	Eligible	Contractual obligation and delivery were established from our review and field verification. In addition,

S/ No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/ Further work required (FWR)?	Reasons?
23	Mehdison General Suppliers LTD.	LPO-3751554/3751558 /3751555/3751556/3751552	5/6/2022	Supply of Stationery.	367,740.00	Ineligible	2018 OAG and 2019 Taskforce reports on pending bills found the bill eligible
24	Lakestone Enterprises.	LSO-1421901	4/10/2019	Routine maintenance of Kogwe-Randung-Sinema road.	2,678,260.00	Ineligible	Site visit required
25	Buildhigh Enterprises	LSO-1421907	4/10/2019	Maintenance of Rakwaro-Lida-Sikri road.	6,165,980.00	Ineligible	Subsequent works on the road post 2019, done thus not possible to verify works
26	Maendesia Agencies.	LSO-1421902	4/10/2019	Maintenance of Marindi - Ogweyo Junction	2,077,966.00	Eligible	Delivery was established from our site visit and verification.
27	Unitecs Enterprises	HB/CTV/T&I/WB/O 65/2020-2021 & LSO No. 1895055	18/06/2021	Proposed Maintenance of Koliolo Kongiri Togo Road in Rangwe Subcounty	3,494,500.00	Ineligible	Site visit required
28	Samuel Ocholla	N/A	N/A	Newspaper supplies	53,760.00	Eligible	Delivery was established from our review
29	Janny Contractors Ltd	HBC/T&I/167/2014-2015 & LSO No. 1190296	25/09/2015	Maintenance of Rangwe Ukula Beach-Roo Dispensary Road	3,588,402.00	Ineligible	Site visit required
30	Spentech Engineering Ltd	HBCG/T&R/004A/2018-2019 & LSO No. 1421931	11/6/2019	Routine Maintenance of Oriwo-Otel Road	9,599,400.00	Ineligible	Delivery was not established from our site visit and verification
31	Rolland Constructions	1965056	18/06/2021	Nyatindo -River Wayumba Road in Kasipul sub county	4,064,640.00	Ineligible	Delivery was not established from our site visit and verification
32	Homa Bay Engineering & Co	HB/CTV/T&I/WB/O 80/2020-2021	15/07/2021	Routine Maintenance of Various Roads in Homabay County	1,895,081.00	Ineligible	Site visit required
33	Skywill ENT	N/A	N/A	maintenance of Ring Road at Ndhwa - kanyamwa Kologwi ward	7,321,113.00	Ineligible	Delivery was not established from our site visit and verification
34	Naksions Kenya Ltd	HB/CTV/T&I/059/2015-2016 & LSO No. 115509	20/11/2015	Maintenance of Ruma-Yongo-Matunga Road in Ruma Kaksingri Ward	1,666,640.00	Ineligible	Site visit required
35	Kayatech Contractors Ltd	HB/CTV/T, R&P/W/ KRB/018/2021-2022	28/02/2022	Routine Maintenance of Sindoo-Omothuma-Mukende Road Suba Subcounty	2,830,725.00	Ineligible	Site visit required
36	Stadia Builders Ltd	HB/CTV/T&I/042/	5/5/2020	Construction of Kollach Structure (Box	631,494.43	Ineligible	Delivery and contractual obligation was not

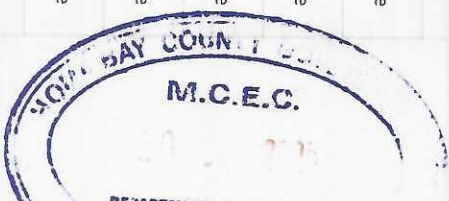




DEPARTMENT OF ENERGY & POWER

S/	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/ Further work required (FWR)?	Reasons?
		2019-2020					established from our review
37	Benah General Contractors	HB/CTY/T&I/165/2014-2015 & LSO No. 1190322	23/09/2015	Culvert in North Karachuonyo Ward Maintenance of Pala Center-Yao Center Road in South Kabuoch Ward	4,999,176.00	Ineligible	Site visit required
38	Lindexus Ltd	HB/CTY/T&I/WB/O 94/2020-2021	24/05/2021	maintenance of Agudo -Koma - Saramba Road in Ndhiwa Sub county	3,888,790.00	Ineligible	Contractual obligation was not established from our review
39	Flopan General Works	LSO No. 1895136	18/06/2021	Maintenance of Paga-Kipasi Road in Suba North Sub county	1,746,500.00	Ineligible	Site visit required
40	Redseal Solutions Limited	HB/CTY/EMG/002/2019-2020 & LSO No. 1571806	13/04/2020	Proposed Renovation and Alteration to Old Dispensary Block at Malela Isolation/Quarantine Centre at Dhiwa Sub county	1,215,304.00	Ineligible	Site visit required
41	Geda Building & Const	N/A	N/A	Road opening at Central Kasipul Ward	4,060,320.00	Ineligible	Site visit required
42	Geda Building & Const	N/A	N/A	Road opening at Kendu Bay Ward	3,267,880.00	Ineligible	Site visit required
43	Ten Forty Constructions	N/A	N/A	Maintenance of Magungu- Ramuanjo Road in West Kasipul Ward	3,251,248.00	Ineligible	Contractual obligation was not established from our review
44	Ten Forty Constructions	HBC/T&I/076/2015-2016 & LSO No. 1155541	20/11/2015	Maintenance of Nyangiela Mangima Road in West Kasipul Ward	4,667,840.00	Eligible	Delivery was established from our site visit and verification.
45	Ten Forty Constructions	1150262	5/10/2015	Maintenance of Oyugis - Mariwa Road	4,667,840.00	Ineligible	Procurement process documents were not provided. Documents inconsistencies were observed. Also, 2018 OAG and 2019 Taskforce reports on pending bills found the bill ineligible
46	Homabay Engineering & Co	N/A	N/A	Maintenance of Sindo Manyala Road in Suba South	3,679,056.00	Ineligible	Site visit required
47	Bebasad Construction LTD	N/A	N/A	Boda Boda Shade in Ndhiwa Kosewe	516,296.00	Ineligible	Site visit required
48	Licho Contractors LTD	N/A	N/A	Murraming of Riat Market	1,400,000.00	Ineligible	Site visit required
49	Pepeta Holdings	LSO-1047514	3/5/2015	Grading, gravel patching and road drainage structure works on Oluti road	3,800,160.00	Eligible	Delivery was established from our site visit and verification. Also, 2019 TF on pending bills found the bill eligible
50	Nairobi Logistics	LSO-1047512	11/5/2015	Grading, culvert installation of Koguta		Eligible	Delivery was established from our site visit and

S/No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/ Further work required (FWR)?	Reasons?
	and Constructions			Nyabera road	18,156,760.00		verification. Also, 2019 TF on pending bills found the bill eligible
51	Pepeta Holdings	LSO-1206158	7/10/2015	General routine maintenance and construction on Amwono Okondo bridge	6,431,040.00	Eligible	Delivery was established from our site visit and verification. Also, 2019 TF on pending bills found the bill eligible
52	Nairobi Logistics and Constructions	LSO-1047515	23/06/2015	Site clearance, road drainage and structure works, grading and graveling works of Minga, rat oridi road	14,006,768.00	Eligible	Delivery was established from our site visit and verification. Also, 2019 TF on pending bills found the bill eligible
53	Pepeta Holdings	LSO-1558172	18/02/2016	General routine maintenance of Arwo Achak road	5,600,000.00	Eligible	Delivery was established from our site visit and verification. Also, 2019 TF on pending bills found the bill eligible
54	Pepeta Holdings	LSO-1558161	15/02/2016	General maintenance of Rakwaro Lida road	4,412,100.00	Eligible	Delivery was established from our site visit and verification. Also, 2019 TF on pending bills found the bill eligible
55	Pepeta Holdings	LSO-1558191	22/02/2016	General routine maintenance of Gogo Pala Mitmbill road	6,001,159.00	Eligible	Delivery was established from our site visit and verification. Also, 2019 TF on pending bills found the bill eligible
56	Pepeta Holdings	LSO-1558151	12/2/2016	General routine maintenance of Alonyo athanyra road	2,618,000.00	Eligible	Delivery was established from our site visit and verification. Also, 2019 TF on pending bills found the bill eligible
57	Pepeta Holdings	LSO-1558196	23/02/2016	General routine maintenance of Kagwe Rاندung In Oboke road	4,955,800.00	Eligible	Delivery was established from our site visit and verification. Also, 2019 TF on pending bills found the bill eligible
58	Pepeta Holdings	LSO-1558184	19/02/2016	General routine maintenance of Nyawangko Kodula road	3,900,000.00	Eligible	Delivery was established from our site visit and verification. Also, 2019 TF on pending bills found the bill eligible
59	Pepeta Holdings	LSO-1558168	18/02/2016	General routine maintenance of Mawego okta rakwaro road	3,800,000.00	Eligible	Delivery was established from our site visit and verification. Also, 2019 TF on pending bills found the bill eligible
60	Pepeta Holdings	LSO-1558158	12/2/2016	General routine maintenance of Obunga Bonyia road	4,570,000.00	Eligible	Delivery was established from our site visit and verification. Also, 2019 TF on pending bills found the bill eligible
61	Eostruct Limited	LSO-1895116	18/06/2021	Construction of Aora chuodho ojode osogo road	4,500,000.00	Eligible	Delivery was established from our site visit and verification.
62	Eostruct Limited	LSO-1895119	18/06/2021	Construction of Adek Manywanda		Eligible	Delivery was established from our site visit and verification.

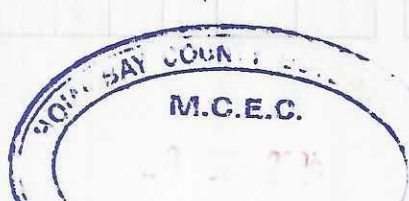


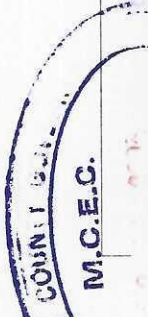
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S/No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/ Further work required (FWR)?	Reasons?
63	Ecostruct Limited	LSO-1895118	18/06/2021	Kome Kodumba Sigama road Construction of Kongiro Minyere Amoyo Kamasu road	9,000,000.00	Eligible	Delivery was established from our site visit and verification.
64	Ecostruct Limited	LSO-1895117	18/06/2021	Construction of Kuja Koneno Rapedhi road	5,000,000.00	Eligible	Delivery was established from our site visit and verification.
65	Ecostruct Limited	LSO-1895120	18/06/2021	Construction of Nyakweri ochol Kanyabiye road	7,000,000.00	Eligible	Delivery was established from our site visit and verification.
66	Offshore Construction and General Supplies LTD	LSO-1206298	22/01/2016	General routine maintenance of Jin 18 Manera in Mbita Subcounty	6,000,000.00	Eligible	Delivery was established from our site visit and verification. Also, 2019 TF on pending bills found the bill eligible
67	Offshore Construction and General Supplies LTD	LSO-1190293	16/10/2015	General routine maintenance of C19 Kisui gera road	2,241,294.00	Eligible	Delivery was established from our site visit and verification. Also, 2019 TF on pending bills found the bill eligible
68	Offshore Construction and General Supplies LTD	HCB/CTY/T&I/026 /2015-2016	23/09/2015	Construction of Jin Olare Imbo Sombro road	4,389,672.00	Eligible	Delivery was established from our site visit and verification. Also, 2019 TF on pending bills found the bill eligible
69	Offshore Construction and General Supplies LTD	HCB/CTY/T&I/026 /2015-2016	23/09/2015	Construction of Ngegu Osiri road	1,555,000.00	Eligible	Delivery was established from our site visit and verification. Also, 2019 TF on pending bills found the bill eligible
70	Hartland Enterprises LTD	HCB/CTY/T&I/034 /2020-2021	2/6/2020	Routine maintenance of Rodi market and Marindi hospital access roads	2,964,600.00	Eligible	Delivery was established from our site visit and verification. Also, 2019 TF on pending bills found the bill eligible
71	Hartland Enterprises LTD	N/A	N/A	Routine maintenance of Rabuor masawa aruwa road	1,748,628.00	Eligible	Delivery was established from our site visit and verification. Also, 2019 TF and 2018/2020 OAG reports on pending bills found the bill eligible
72	Hartland Enterprises LTD	HCB/CTY/T&I/EM/016/2020-2021	18/05/2021	Routine maintenance of Opange garage road	1,955,832.00	Eligible	Delivery was established from our site visit and verification. Also, 2019 TF and 2018/2020 OAG reports on pending bills found the bill eligible
73	Hartland Enterprises LTD	HCB/CTY/T&I/207 /2015-2016	18/12/2015	Routine maintenance of Otel segre road	4,799,268.00	Eligible	Delivery was established from our site visit and verification. Also, 2019 TF and 2018/2020 OAG reports on pending bills found the bill eligible



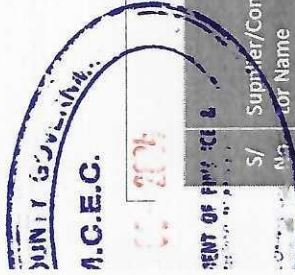
S/No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/ Further work required (FWR)?	Reasons?
74	Hartland Enterprises LTD	HCB/CTV/T&I/124 /2015-2016	23/09/2015	Routine maintenance of Osodo koga road	5,976,400.00	Eligible	Delivery was established from our site visit and verification. Also, 2019 TF and 2018/2020 OAG reports on pending bills found the bill eligible
75	Hartland Enterprises LTD	HCB/CTV/T&I/118 /2015-2016	23/09/2015	Routine maintenance of cinema mbeka road	5,410,280.00	Eligible	Delivery was established from our site visit and verification. Also, 2019 TF and 2018/2020 OAG reports on pending bills found the bill eligible
76	Hartland Enterprises LTD	N/A	N/A	Routine maintenance of Nyamanga rota road	4,791,496.00	Eligible	Delivery was established from our site visit and verification. Also, 2019 TF and 2018/2020 OAG reports on pending bills found the bill eligible
<b>Department: Trade</b>							
1	Asego Security Services	Not visible	21/07/2014	Security Services	1,104,667	Ineligible	Delivery was not established from our verification. Also, 2018 OAG and 2019 Taskforce reports on pending bills found the bill ineligible
2	Apcoot Sourcing Systems	HB/CTV/15/1/VOL.1,291-LSO 1507215	Not specified	Construction of a 4 door pit latrine at Dago Market	499,990	Eligible	2020 OAG report on pending bills found the bill eligible
3	Apcoot Sourcing Systems	Not specified	Not specified	Construction of a 4 door pit latrine	512,000	Ineligible	Contractual obligation was not established from our review
4	Dani Nyakodera Enterprise	Not specified	Not specified	Construction of a two number Kiosk at Magunga market	1,507,064	Ineligible	Site visit required
5	Ahollo Contractors	Not specified	Not specified	Construction of four door pit latrine in Rangwe Sub clunty West Gem Ward	498,000	Ineligible	Site visit required
6	Etom Property Management Agencies	Not specified	Not specified	construction of a Four door pit latrine at kamsama market	525,250	Eligible	2020 OAG report on pending bills found the bill eligible
7	Firm Rock Ventures LTD	HB/CTV/TRD/078/2019-2020	6/8/2020	Construction of Boda Boda shade at Lambe Kipasi Suba North	204,000	Ineligible	Site visit required
8	Tyger Valley Company LTD	Not specified	Not specified	Construction of a 4 door pit latrine	499,990	Ineligible	Site visit required
9	Stepalsam ENT Sonye General ENT	Not specified	Not specified	Supply of Printed T-Shirts	500,000	Ineligible	Delivery was not established from our verification.
10	Sonye General ENT	Not specified	Not specified	Supply and Delivery of computer accessories	1,384,250	Ineligible	Delivery was not established from our verification.
11	Secotech General Works	Not specified	Not specified	Construction of a 4 door pit latrine at Mitranga market	449,990	Ineligible	Site visit required
12	Sconan Trading	Not specified	Not specified	Construction of a 4 door pit latrine	521,850	Ineligible	Site visit required





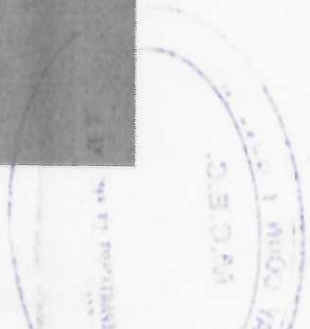
Sl No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/ Further work required (FWR)?	Reasons?
13	Company Ltd Samuel Ochola	Not specified	Not specified	The Standard Daily Nation	22,320	Eligible	Delivery was established from our review
14	Raymaya Agencies	Not specified	Not specified	Gravelling of Kirongo Mill in Kabondo Kasipul	1,151,880	Ineligible	Site visit required
15	Pharmacol Products	Not specified	Not specified	Upgrading Temporal Market in Oyugis	1,205,190	Ineligible	2018 OAG and 2019 Taskforce report on pending bills found the bill ineligible
16	Nyongiro ENT	Not specified	Not specified	Grading and Gravelling of Wiga Market	1,868,250	Eligible	Delivery and contractual obligation were established from our site visit and verification.
17	Nyongiro ENT	Not specified	Not specified	Maintenance of Lwanda Market in south Kabuoch Ward	1,354,890	Ineligible	Site visit required
18	Mobeo General Contactors Kavanja	Not specified	Not specified	Murraming of Kodula market	1,200,700	Eligible	Delivery and contractual obligation were established from our site visit and verification.
19	ConstracionComp qay	244250	30/05/2019	Construction of 4 door pit Latrine Adujo Market East Kamagak Kasipul Kabondo	550,000	Ineligible	Site visit required
20	Juleph ENTERPRISE	Not specified	Not specified	Construction of Toilet at Gingo Beach	250,000	Ineligible	2018 OAG and 2019 Taskforce report on pending bills found the bill ineligible
21	Jesa Hotel Enterprise	Not specified	Not specified	Gravelling & Rolling of Magunga market	2,400,000	Eligible	Delivery and contractual obligation were established from our site visit
22	Firmbase Construction Company	Not specified	Not specified	Construction of 2NO Four door Latrine	990,000	Ineligible	Site visit required
23	Jerico ENT	Not specified	Not specified	Supply and Delivery of Stationary	709,142	Ineligible	Delivery and contractual obligation were not established from our review
24	Fognini Fountain Enterprise LTD	Not specified	Not specified	Construction of Class room	1,293,720	Ineligible	Site visit required
25	Fountain Enterprise LTD	Not specified	Not specified	Construction of Boda Boda shade at Kendu Bay Town	546,360	Eligible	Delivery was established from our site visit and verification
26	Carlit Construction LTD	Not specified	Not specified	Construction of Three unit Kiosk at Magunga Market	1,509,500	Eligible	Delivery and contractual obligation were established from our review
27	Einstein ENT	Not specified	Not specified	Construction of boda boda shadeat Sikwadhhi	299,885	Ineligible	2018 OAG and 2019 Taskforce report on pending bills found the bill ineligible
28	Devbees Solutions	Not specified	Not specified	Murraming of Oriang cattle Auction Market	1,700,000	Eligible	Delivery was established from our site visit and verification
29	Dajorux ENT LTD	Not specified	Not specified	Construction of Kiosk	1,526,872	Ineligible	Site visit required

S/No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/ Further work required (FWR)?	Reasons?
30	Bramward Construction	Not specified	Not specified	Construction of two Kiosk at Magunga Market	2,251,800	Ineligible	Delivery and contractual obligation were not established from our review
31	Bebasad Construction LTD	1421216	Not visible	Construction of a Two door pit latrine at Ndhwa Market	573,235	Ineligible	Site visit required
32	Demomo Enterprise	Not specified	Not specified	Fencing of Koiwalo Market	500,000	Ineligible	Site visit required
33	Bevyjay ENT	Not specified	Not specified	Construction of Kiosk in Suba Sub County	1,500,000	Ineligible	Site visit required
34	Annstar Investment We Are Enterprises	Not specified	Not specified	Murraming of Rangwe market	1,500,000	Ineligible	Site visit required
35	LSO No. 1438067	17/10/2018	Construction of Four Door Pit Latrine	550,000	Ineligible	Site visit required	
<b>Department: Water</b>							
1	Obwanada Osum Investments	1199408	5/5/2016	Construction of Water Kiosks and extension of pipelines for Seka, Obangia and Kotlendi	1,379,350.00	Ineligible	2018 and 2020 OAG reports on pending bills found the bill ineligible
2	Stivoly Enterprise	Not specified	Not specified	Extension and Rehabilitation of Wakula Water project	582,420.00	Ineligible	Inconsistencies were noted from the documents reviewed.
3	Beryl Akinyi	N/A	N/A	Cleaning & Gabbage collection at Nyaware Market Wang Chieng Ward Lease Agreement For Land Parcel Number	249,950.00	Ineligible	Delivery and contractual obligation were not established from our review
4	Achibell Company Ltd	IFMIS PO NO 79	1/9/2018	Kanyywa/Kayambo/kwamo/79 to be used as Dumpsite for Ndiwa Subcounty in Dhiwa Town, Kosewe Ward	420,000.00	Eligible	Contractual obligation was established from our review
5	Nancy and May Enterprises Ltd	HB/CTY/W/092/2 019-2020 & LSO No. 1445164	28/06/2020	Proposed Distilling of Otaro Water Pan in Homa-Bay East Ward	8,591,695.00	Eligible	Contractual obligation was established from our review
6	Banvic Africa Ltd	HB/CTY/W/013/2 019-2020	11/3/2020	Drilling Development, Test Pumping and Installation of Soar Pumping Unit at Kilusi Borehole at Kabondo West Ward	3,382,995.00	Ineligible	2020 OAG report on pending bills found the bill ineligible
7	Tonch Agencies Company Ltd	HB/CTY/W/017/2 018-2019 & LSO No. 143818	24/10/2018	Equipping of Omboga Health Center Borehole Water Project with Solar Pump & its Accessories, Water Kiosk	363,000.00	Eligible	Contractual obligation was established from our review



S/No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/Contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/ Further work required (FWR)?	Reasons?
8	Skypower Ltd	HB/CTY/W/022/2019-2020	N/A	and Plumbing Works Drilling, Development, Pump Testing and Installation of Solar pump at Mukikoma Borehole in Gwasi South Ward	1,459,120.00	Ineligible	Contractual obligation was not established from our review. Also, 2020 OAG report on pending bills found the bill ineligible
11	Momokami (K) Ltd	HB/CTY/W/069/2015-2016	N/A	Rehabilitation of Water Conservation Structures at Nyamune Water Pan in West Gem Ward	7,376,399.00	Ineligible	Inconsistencies were noted from the documents reviewed. In addition, 2018 and 2020 OAG report on pending bills found the bill ineligible.
12	Forster International	Not specified	3/2/2020	Drilling of Bore Hole & Equipping With water pump at Kojwach Ward	164,000.00	Ineligible	Delivery and contractual obligation were not established from our review
13	Heallics Agencies	N/A	N/A	Test Pumping, Solar Installation and Distribution of Ligodho Borehole at Kanyadoto Ward	541,625.00	Ineligible	Site visit required
14	Makjosh Investments	HB/CTY/W/030/2020-2021	N/A	Kongata Spring Protection in Mfangano Ward	938,160.00	Ineligible	Contractual obligation was not established from our review
15	Joas Components Company Ltd	HB/CTY/W/065/2019-2020	27/02/2020	Drilling, Development, Pump Testing and Installation of Hand Pump at Thuoan Gweno Borehole in Kanyikela Ward	950,000.00	Eligible	Delivery and contractual obligation were established from our site visit and verification.
16	Ofix Eterprises	HB/CTY/W/003/2020-2021 & LSO No. 2989154	16/03/2021	Supply and Delivery of Laptops and Printer	339,500.00	Eligible	Delivery and contractual obligation were established from our review
17	Evanton Company Ltd	HB/CTY/W/15/2020-2021	N/A	Rehabilitation of Kadinga Water Pan in North Karachuonyo Ward	3,679,962.00	Ineligible	Delivery and contractual obligation were not established from our review
18	Kimist Solution	LSO No. 2974059	20/09/2021	Supply of Water Tank	70,000.00	Eligible	Delivery and contractual obligation were established from our review
19	Tende Springs Ltd	HB/CTY/W/037/2019-2020	11/13/2020	Distilling of Kawuonda Kokidi (Upper) Water Pan in North Karachuonyo Ward	4,695,578.98	Eligible	2020 OAG report on pending bills found the bill eligible
20	Madwil Enterprises	HB/CTY/W/001.2019-2020 & LSO No. 1438194	8/6/2020	Drilling, Development, Pump Testing and Installation of Solar pumps and Accessories at Kaketch Borehole in Homabay West Ward	293,901.00	Eligible	Contractual obligation was established from our review
21	Samuel Ochola	N/A	N/A	Supply of news papers	15,240.00	Eligible	Delivery was established from our review
22	Samaha Company Ltd	HB/CTY/W/055/2020-2021	N/A	Drilling, Development, Pump Testing and Equipping with Solar Unit at	3,995,000.00	Ineligible	Contractual obligation not established from our review

S/No	Supplier/Contractor Name	LPO/LSO/Contract No.	Date of LPO/LSO/contract No.	Details of work done	Amount of pending bill (KES)	Eligible/Ineligible/ Further work required (FWR)?	Reasons?
23	Framoc Agencies	HB/CT/Y/M/063/2 015-2016 & LSO No. 1199378	13/04/2016	Obambo in Gembe Ward Drilling, Development and Pump Testing at Kendu Bay Sub District Hospital	1,741,725.00	Ineligible	Delivery was not established from our site visit and verification
24	Corigun International LTD	N/A	N/A	Drilling and Equipping of Osingo Nyamos Borehole in Kwabwai	2,354,690.00	Ineligible	Delivery and contractual obligation were not established from our site visit and verification. Also, procurement process was not followed.
25	Wistire Holding LTD	N/A	N/A	Equipping and Rehabilitation of Bonge Water Project	1,405,916.00	Ineligible	Delivery and contractual obligation were not established from our site visit and verification. Also, Project was funded by CDF in 2014/5.
26	Hartland Enterprises LTD	1438125	16/03/2016	Rehabilitation of Kabondo water pan in Kibiri ward	5,817,240.00	Eligible	Delivery was established from our field visit and verification.

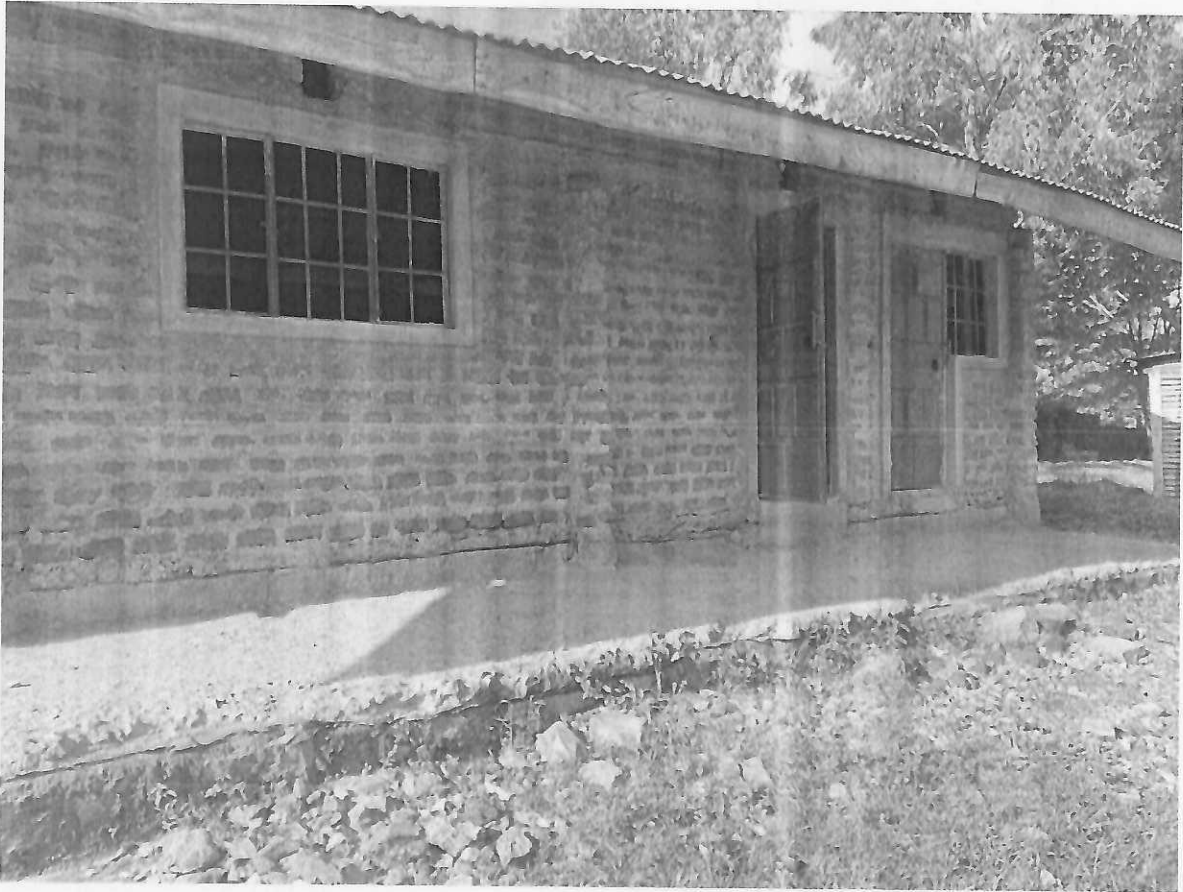


## Appendix C: Field verification photos



Eye Classroom at Wikoteng Primary School



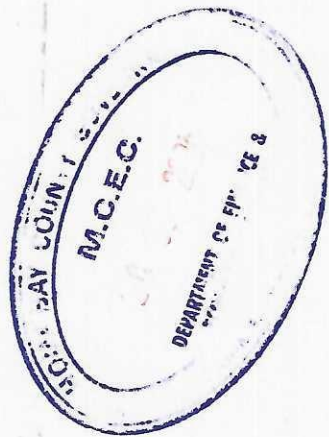


Eye classroom at Orero Primary school





Eye classroom at God Kado Primary school





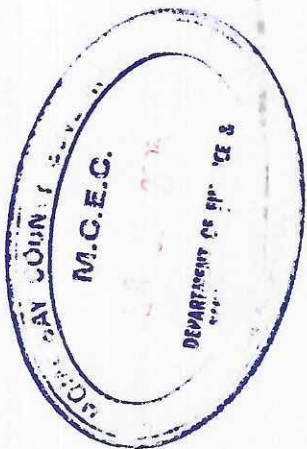


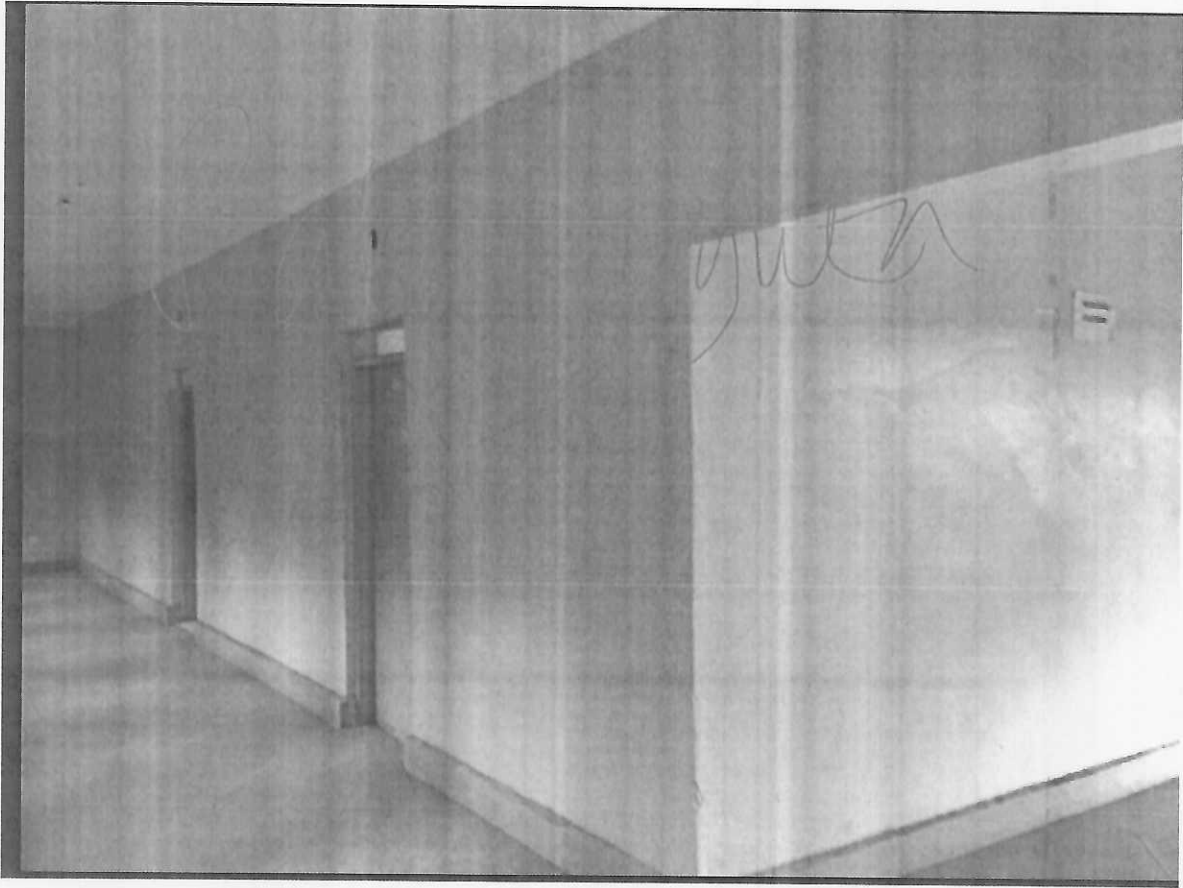
Nyawita Warwe Water Project



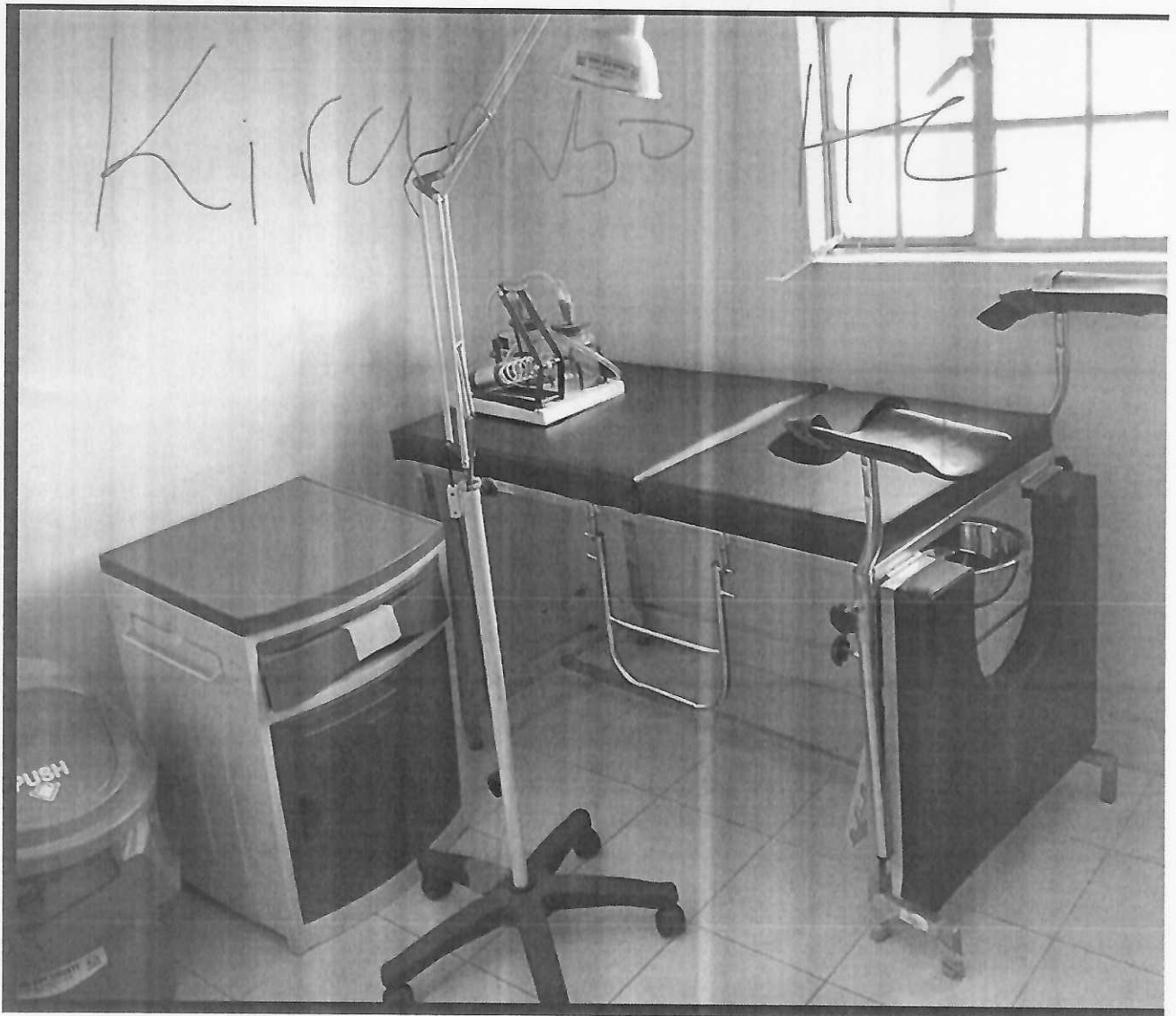


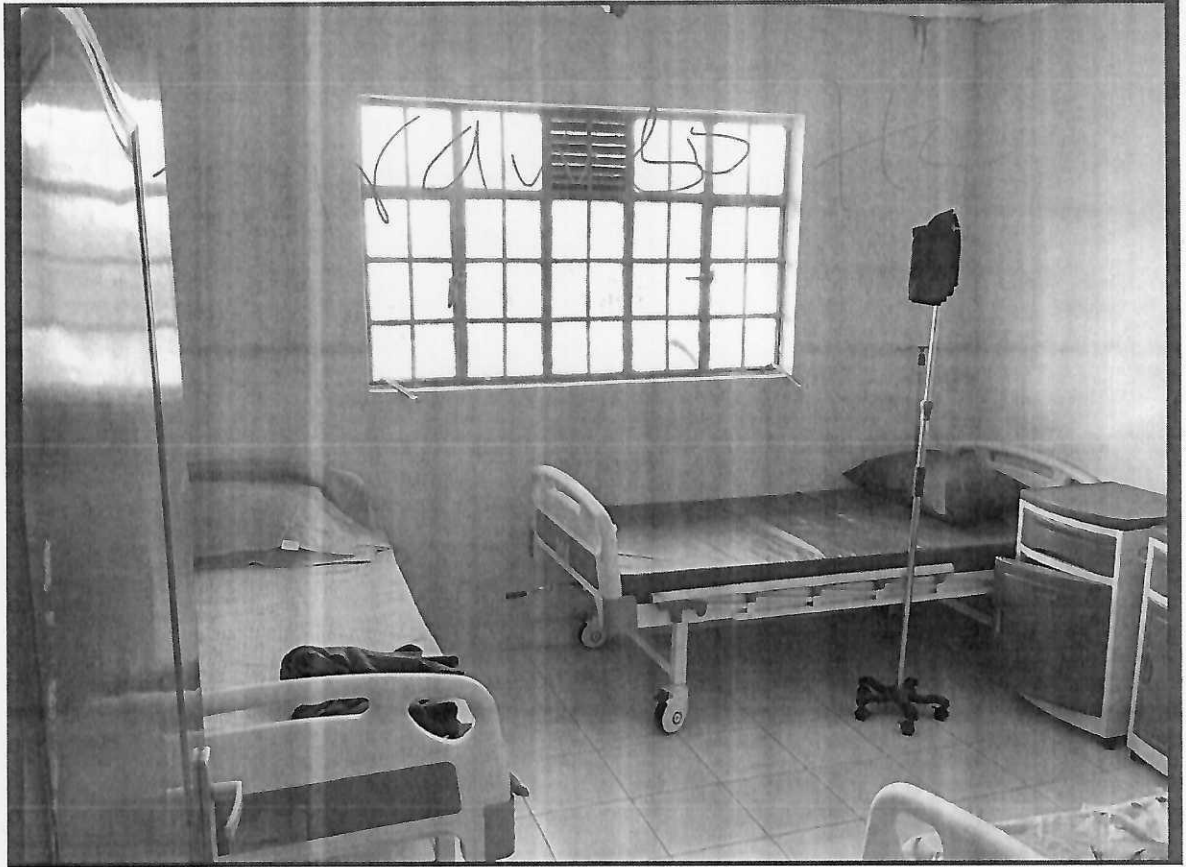
Cinema Market









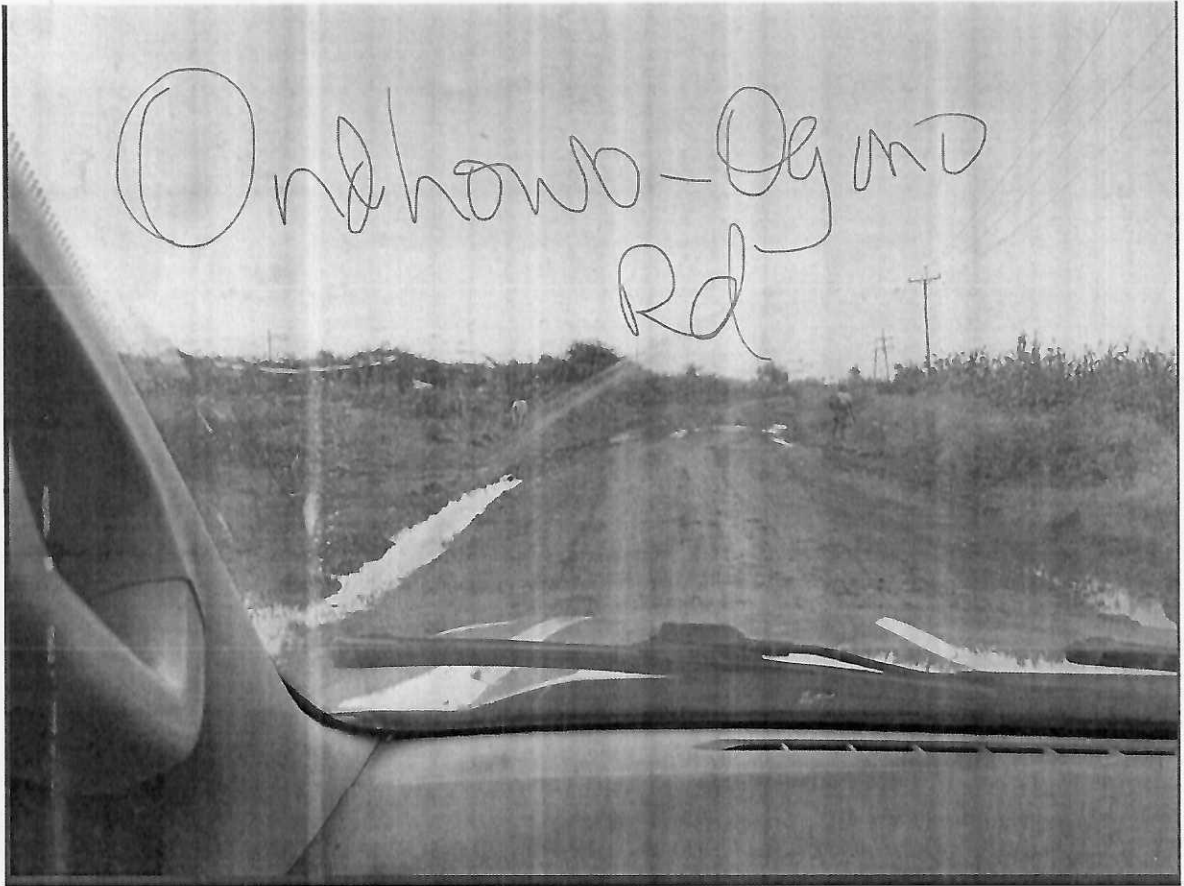




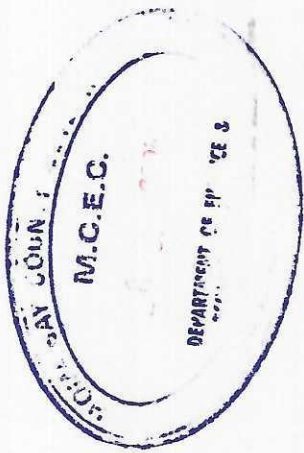


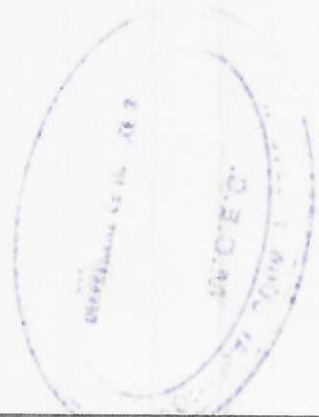
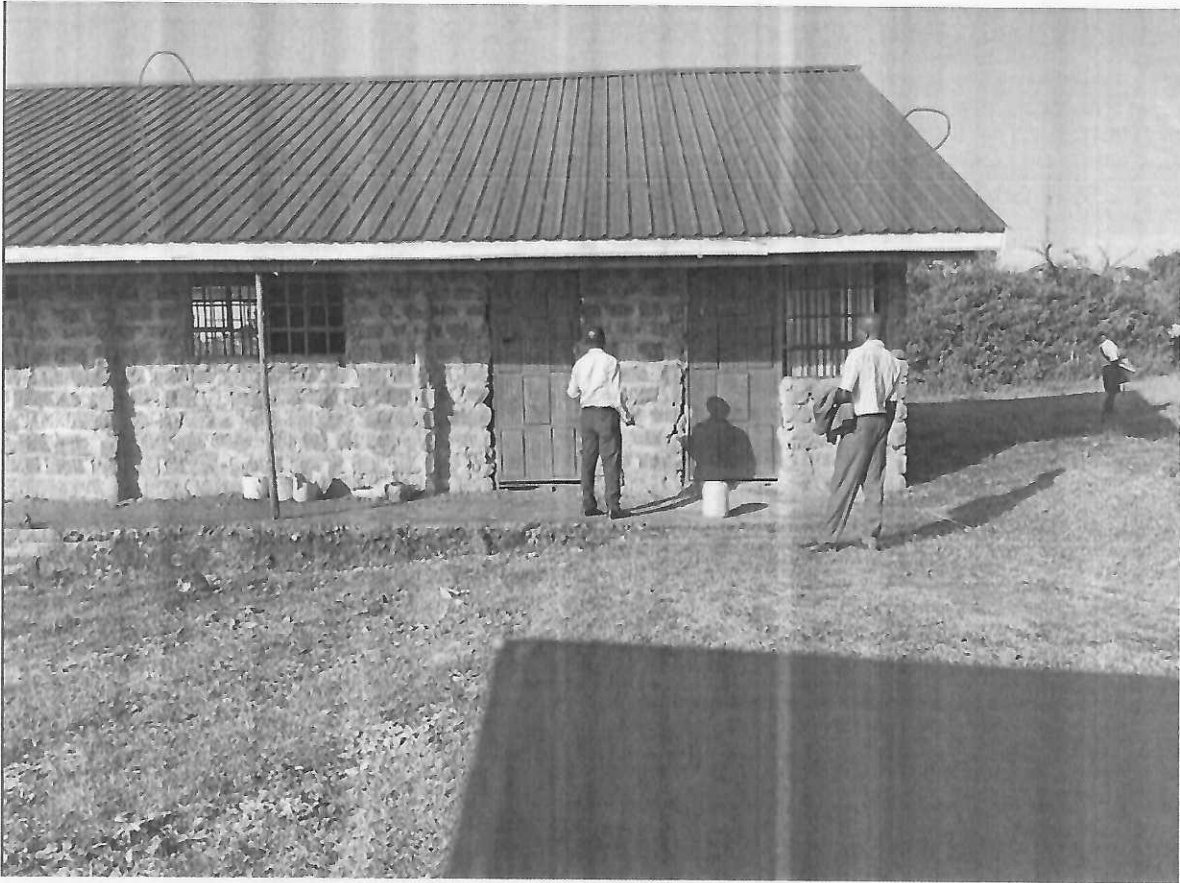






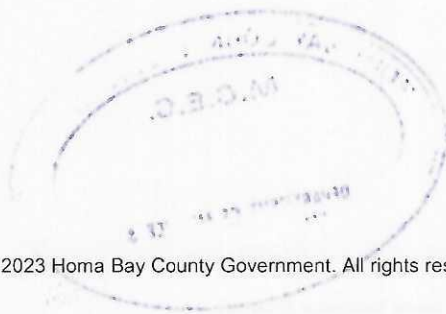
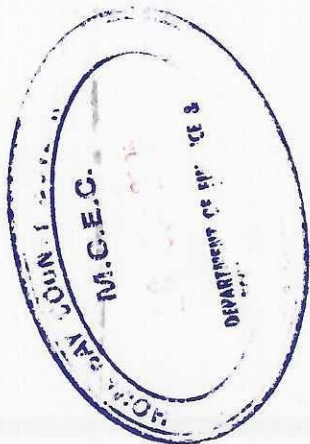
Onkhowo-Ogund  
Rd







H4: Rusinga Township-Waregi Kamgere Road in Rusinga Island ward



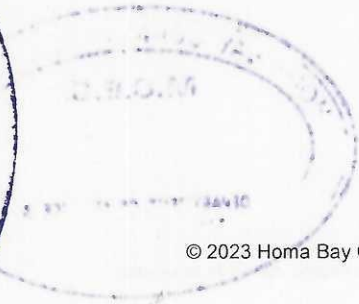
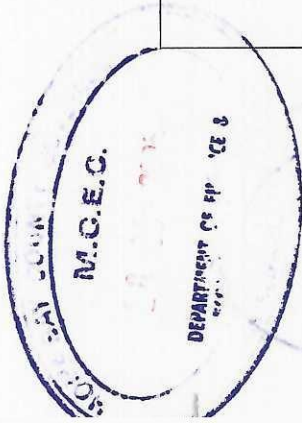


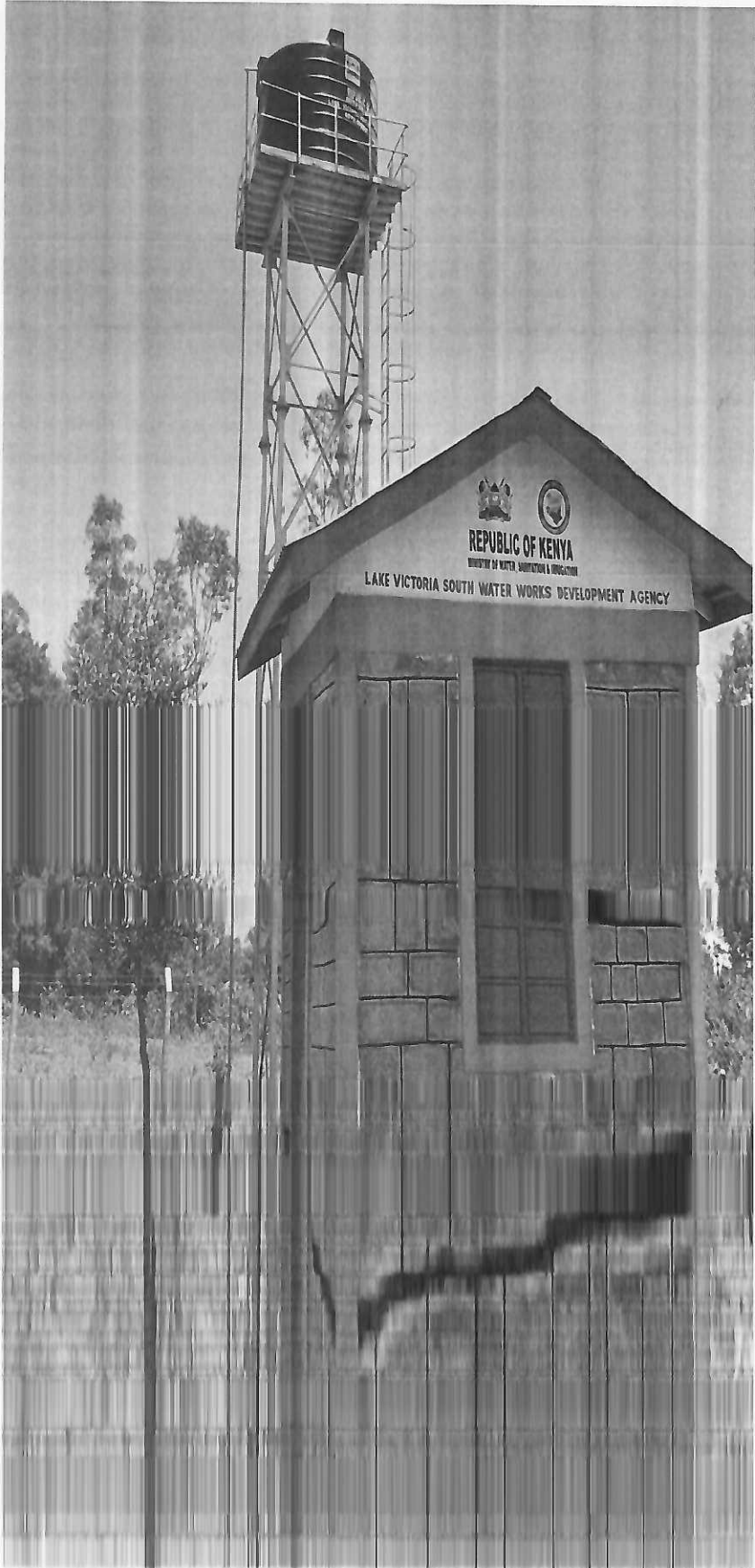
H3 Ogongo Kipasi Road in Lambwe Ward





Water bore hole in Ndihiwa with broken taps due to lack of community maintenance





REPUBLIC OF KENYA

MINISTRY OF WATER, SANITATION & IRRIGATION

LAKE VICTORIA SOUTH WATER WORKS DEVELOPMENT AGENCY

## Appendix D: Asset Verification Methodology

For purposes of the verification exercise, the Taskforce could choose to focus on land parcels and buildings alone since these *are the most important assets of any local government and provide geographic space*<sup>1</sup>. Through these two, the rest of the assets can be geo-referenced and positioned and requisite data generated for decision-making. Should this be the case, **step 1.0** below will be applicable and the County Assets and Liabilities Committees (CALCS) Report for Homa Bay County will be reviewed at a later date by the county departments and where possible, information regarding the rest of the assets, other than land and buildings, will be updated through a separate county-led process that will allow to “prepare schedule of county physical assets, verify from register to floor(physical) and vice versa and document the physical location and coordinates, pictures, custodian, and documents of title of all county assets”.

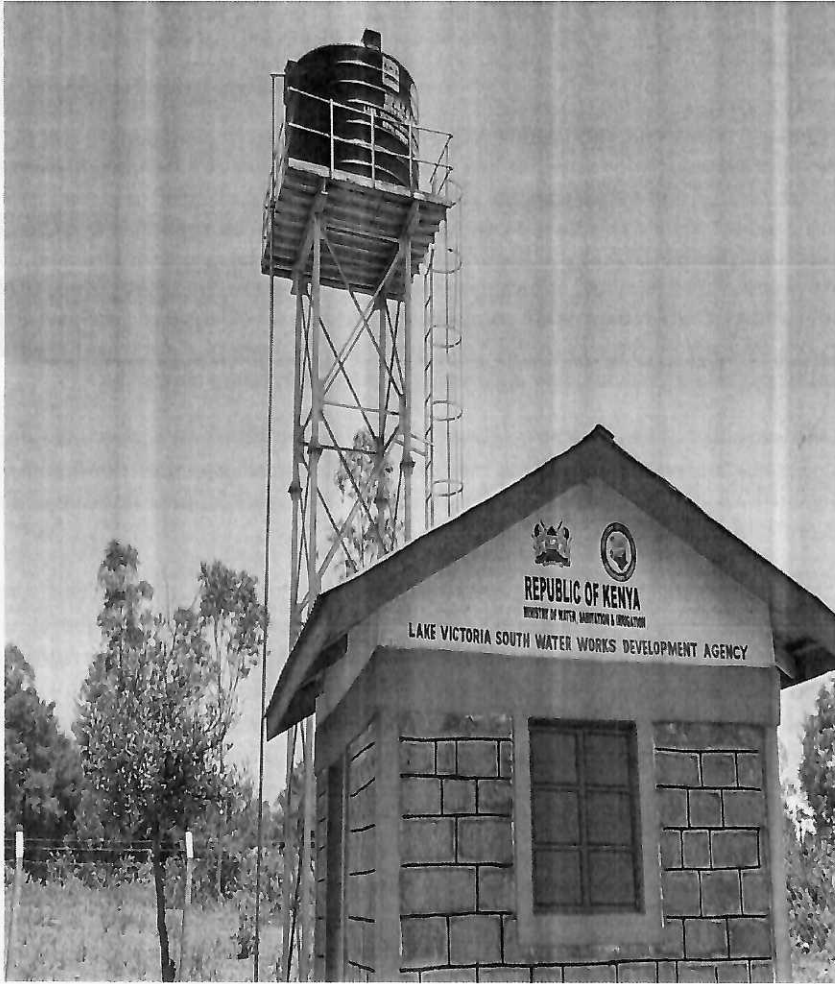
However, if the Taskforce decides to focus on all streams of county assets, then verification will be carried out on the following county assets. Note that this may require additional resources (time and human resources) depending on how it is structured by the Taskforce. The value of the assets will also be recorded during the verification process.

- a) Motor vehicles: This includes salon cars, lorries, vans, motorbikes, pickups, tractors, boats, ferries, combined harvesters, ambulances and trucks. The total number of vehicles owned as well as those serviceable and those grounded and those not available for verification will be recorded.
- b) Computers and Computer Accessories: This includes desktops, monitors, UPS, mice, keyboards, laptops, Personal Data Assistant Devices (iPADS, tablets etc), related accessories e.g earphones, head phones, batteries, charging devices. This also includes scanners, photocopiers, projectors, external speakers. The status e.g those in use and those obsolete must be determined.
- c) Furniture and Fittings: Furniture will be all movable assets such as tables, chairs, stools, sofa sets, lockers, beds, cabinets, cupboards, bookshelves and benches. Fittings will be all items bolted/screwed on walls, floors or those that are freely standing or hanging such as partitions, wardrobes, bookshelves, blinds, curtain and curtain rails, lockers, safes, and demountable partition systems. A record of broken, old, dilapidated and poorly kept furniture and fittings will be provided.
- d) Biological Assets: These refer to the living animals and plants that are grown and reared for profit by the county. They are dairy cows; wild animals, farms, forests
- e) Current Assets: These are items that can be converted into cash within one year by the county. They include property rates; rent from houses and plots; staff debtors, contributions in lie of rates (CILOR), cash and bank balances and any consumables.
- f) Investments: Investments by the county in utility companies such as water and sewerage companies or in fixed deposits in banks and other financial institutions as well as the shares of the county in these investments will be recorded under this segment.
- g) Projects and works in progress: Any construction work (schools, health facilities, roads etc) will be recorded. This will include projects that have been completed and not paid, those that are complete as well as those that were paid but were never completed.
- h) Liabilities: The total value of liabilities will be generated after the below have been verified.
  - Commercial loans (local)
  - Commercial loans (foreign)
  - Bank overdrafts
  - National Housing Corporation loans
  - Local Government Loans Authority (LGLA)
  - Unremitted tax to KRA
  - Unremitted NSSF funds
  - Unremitted LAPTRUST contributions
  - Unpaid staff emoluments
  - Unremitted HFIR deductions
  - Unremitted staff deductions (Saccos, Union dues, staff loans, Hire Purchase)
  - Unpaid trade and other creditors
  - Unpaid Audit Fees



World Bank 2022





Water bore hole in Ndhiwa with broken taps due to lack of community maintenance



**TASK NO. 6: Site visits for confirmation of parcels**

The land parcels will be located on the maps and will now be visited to assess their condition on the ground. Meetings will be held with the village elders, chiefs, assistant chiefs, ward administrators and other knowledgeable villagers for their stories, opinions and historical knowledge. All the public utilities i.e., schools, churches, markets etc will be visited.

Using the geo referenced coordinates of the land parcels, the technical team will extract the data in form of coordinates (Northing and Easting) which shall be uploaded into the hand-held GPS equipment and used for purposes of locating and staking out on site.

Although the land parcels fall within the various sub counties, different land parcels fall within different administrative boundaries. The numbering system is unique to various land parcel and more particularly follow the administrative location of the sites.

- A number of items will be checked while on site e.g.
- Is the land existing on the ground or not
- Are boundaries visible or protected
- What is its use or who is using it

However, at this stage rigorous measurement of areas will not be done on the ground.

**TASK NO. 7: Preparation of Land Audit Report**

In line with TOR, we shall prepare both hard and soft copies of the Land audit report vering covering all aspects of the study. A detailed land audit report shall contain the following:

- List of coordinates of the land parcels
- Area List of the parcels
- Current status/condition of the Land parcels
- Official searches of the parcels
- Comprehensive location of the parcels
- Terrestrial photographs of the sites
- Any other information that may concern the land parcel.



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