REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF LAIKIPIA COUNTY EXECUTIVE

FOR THE YEAR ENDED 30 JUNE 2017

OFFICE OF THE AUDITOR GENERAL
CENTRAL HUB
23 SEP 2017
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P. O. Box 987 - 10100, NYERI

LAIKIPIA COUNTY GOVERNMENT

EXECUTIVE

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2017

Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS)

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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The County Government of Laikipia is constituted as per the constitution of Kenya and is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. The county has three sub-counties: Laikipia North, Laikipia East and Laikipia West. It is divided into three constituencies and 15 wards.

Laikipia County borders 7 counties namely Samburu to the North, Isiolo to the North East, Meru to the East ,Nyeri to the South East , Nyandarua and Nakuru to the South West and Baringo to the West.

Laikipia County covers an area of 9,462 KM2 (2,338,111 acres).

Main economic activities are tourism and agriculture, chiefly grain crops, ranching and greenhouse horticulture

(b) Key Management

The County Government of Laikipia day-to-day management is under the following key organs:

No.	Designation	Name
1.	The Governor	Joshua W. Irungu
2.	The County Executive Member of County Administration	Agnes Keshine
3.	The County Executive Member of Finance Management	Duncan Mwariri
4.	The County Executive Member of Health.	Dr. David Njoroge
5.	The County Executive Member of Agriculture.	Jane Putunoi
6.	The County Executive Member of Infrastructure.	Virginia Wambui
7.	The County Executive Member of Gender, Sports, Culture.	J. B. Akaale
8.	The County Executive Member of Industrialisation and Enterprise Dev	Ann Cheptoo
9.	The County Executive Member of Water.	Joel Wamichwe

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2017 and who had direct fiduciary responsibility were:

No.	Designation	Department	Name
1.	Chief Officer	Office of the Governor	Peter Ndirangu
2.	Chief Officer	County Administration	Paul Chiuri
3.	Chief Officer	Finance & Economic Planning	Ekwam M. Nabos
4.	Chief Officer	Health	Dr. Timothy Panga
5.	Chief Officer	Agriculture	Martin Mwangi
6.	Chief Officer	Infrastructure	Peter Macharia
7.	Chief Officer	Education, ICT ,Gender& Sports	Veronica Gakenga

8.	Chief Officer	Industrialisation and Enterprise Dev	Ekwam M. Nabos
9.	Chief Officer	Water	David E. Losenge

(d) Fiduciary Oversight Arrangements

- County Assembly of Laikipia
  i). County Assembly budget committee
  ii). County Assembly Public Account Committee and Public Investment Committee
- Senate budget committee in public finance.
- The Controller of Budget.
- Auditor-General
- County Executive Committee
- Development partner oversight activities

(e) Entity Headquarters

P.O. Box 1271 - 10400
Interim County Headquarter Building
Kenyatta Avenue
Nanyuki, KENYA

(f) Entity Contacts

Telephone: (254) 0202352720
E-mail: treasury@laikipiacounty.go.ke
Website:www.laikipiacountygovernment.go.ke

(g) Entity Bankers

1. Central Bank of Kenya,
   Haile Selassie Avenue,
   P.O. Box 60000 - 00200,
   Nairobi, Kenya.
2. Co-operative Bank of Kenya,
   P.O. Box 1465-10400,
   Nanyuki, Kenya
3. Co-operative Bank of Kenya,
   P.O. Box 307 -20300,
   Nyahururu, Kenya.
4. Family Bank,
   Nanyuki, Kenya.
5. Equity Bank,
   Nyahururu, Kenya.

(h) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

II. FORWARD BY THE CEC - FINANCE AND ECONOMIC PLANNING

This County Government of Laikipia Reports and Financial Statement is prepared in accordance with the Public Financial Management Act, 2012.Sections 164 of the Act provides for the preparation of the County Government of Laikipia Reports and Financial Statement respectively, by the County Treasury.

The County Government of Laikipia Reports and Finàncial Statement presents the recent economic developments and actual fiscal performance of the FY 2016/2017 and makes comparisons to the budget appropriations for the same year. It further provides a comprehensive and financial review with sufficient information to show changes from the projections outlined in the latest County Fiscal Strategy Paper.

The financial Statements 2016 is prepared taking into account resources required for the implementation of a devolved government, which, among other things, provides for fiscal decentralization of resources to the county entities and reforms to several institutions. The ensuing MTEF resource allocation therefore will be critical in laying the foundation and setting the stage for full operationalization of the new devolved units within Laikipia County.

The statements also provides an overview of how the actual performance of the FY 2016/2017 affected the compliance with the fiscal responsibility principles and the financial objectives as detailed in the 2016 county fiscal strategy paper.

The link between policy, planning and budgeting continues being a critical as provided for in the Constitution and County Government Act. The financial statements play a critical role in the

preparation of budgets and management of public resources. To strengthen the budget preparation process, the County government will continue to embrace programme based budgeting and deepen public financial reforms to increase efficiency and effectiveness in service delivery.

The County is committed in upholding the trend of stable macroeconomic performance and ensure transparency by relaying performance indicators to the public. This will be realized through publications as required by the Constitution and the PFM Act.

COUNTY GOVERNMENT OF LAIKIPIA
P. O. BOX 1271-10400,
NANYUKI
29 SEP 2017

DUNCAN MWARIRI
CEC-FINANCE AND ECONOMIC PLANNING

III. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Sections 163,164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity, receiver of receipts and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30, 2017. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Government's financial statements give a true and fair view of the state of the County Government's transactions during the financial year ended June 30, 2017, and of its financial position as at that date. The CEC member for finance further confirms the completeness of the accounting records maintained for the County Government which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

The CEC member for finance confirms that the County Government has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Government's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the CEC member for finance

confirms that the County Government's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Government's financial statements were approved and signed by the CEC member for finance on 28/09/2017.

CHIEF OFFICER
28 SEP 2017

Chief Officer
Name: Paul Njenga

Head of Treasury
Name: Daniel K. Ngunii
ICPAK Member Number: 8207

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON LAIKIPIA COUNTY EXECUTIVE FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Laikipia County Executive set out 11 to 57, which comprise the statement of financial assets as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and statement of comparative budget and actual amounts: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Laikipia County Executive as at June 30 2017, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Cash Basis and comply with the Public Finance Management Act, 2012.

In addition, as required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Qualified Opinion and Other Matter sections of my report, I confirm that, nothing has come to my attention to cause me to believe that public money has not been applied lawfully and in an effective way.

Basis for Qualified Opinion

1.0 Variances Between Financial Statements and IFMIS

The financial statements for the year ended 30 June 2017 reflect various balances which are at variance with figures shown in the IFMIS report as detailed below:

Details	Amounts as per financial statements (Kshs.)	Amounts as per IFMIS report (Kshs.)	Variance (Kshs.)
Receipts	4,480,872,882	3,717,621,108	763,251,774
Payments	4,352,835,286	4,053,669,931	299,165,355
Cash & bank	128,037,596	(4,097,849,282)	4,225,886,878

Receivables	-	(142,726)	(142,726)
Payables	-	(5,992,657,792)	(5,992,657,792)

Consequently, the accuracy, validity and completeness of the balances reflected in the financial statements cannot be confirmed.

2.0 Receipts

2.1 Variance in Recorded Receipts

The statement of receipts and payments for the year ended 30 June 2017 reflects receipts figure of Kshs.4,480,872,882. However, the summary statement of appropriation, recurrent and development combined indicated total receipts balance of Kshs.4,406,575,344 resulting in unexplained and unreconciled variance of Kshs.74,297,538. Consequently, the accuracy and completeness of receipts figure of Kshs.4,480,872,882 for the year ended 30 June 2017 could not be ascertained.

2.2 Exchequer Releases

The statement of receipts and payments for the year ended 30 June 2017 reflects exchequer releases balance of Kshs.3,406,107,269 while the schedules and supporting documents availed for audit reflected Kshs.3,722,107,269. The resultant variance of Kshs.315,990,000 was neither reconciled nor explained. Consequently, the accuracy and completeness of exchequer releases balance of Kshs.3,406,107,269 for the year ended 30 June 2017 could not be confirmed.

2.3 Prior, Year Revenue Balances

The statements of receipts and payments reflects prior year county own generated receipts balances of Kshs.483,498,889 for 2015/2016 while audited 2015/2016 balance was Kshs.457,279,691 resulting into unexplained difference of Kshs.26,219,198.

2.4 Unrecorded Revenue

Further, Note 9 reflects County Own Generated Receipts for the year ended 30 June 2017 balance of Kshs.543,756,513. However, verification revealed several long outstanding unsurrendered receipt books held by Laikipia West sub County with approximate value of Kshs.78,588,500. Some of the receipts books were issued in 2013 and no effort has been made by management to recover them. Consequently, the completeness and accuracy of County Own Generated Receipts balance of Kshs.543,756,513 for the year ended 30 June 2017 could not be confirmed.

2.5 Returned CRF Issues

The statement of receipts and payments for the year ended 30th June 2017 reported Returned CRF issues balance of Kshs.312,007,433 while the audited financial statements for the year ended 30 June 2016 reported a bank balance of Kshs.357,115,334 resulting into unaccounted for unspent balances of Kshs.45,107,901 brought forward from the

2015/2016 financial year not transferred to County Revenue Fund. Consequently, the accuracy of Returned CRF issues balance of Kshs.312,007,901 for the year ended 30 June 2017 could not be confirmed.

3.0 Compensation of Employees

3.1 Unreconciled Variances

The statement of receipts and payments for the year ended 30th June 2017 reported compensation of employees balance of Kshs.1,807,170,524 while schedules availed for audit reflected a balance of Kshs.1,928,569,663 resulting to unreconciled and unsupported variance of Kshs.121,399,139. Consequently, the accuracy of compensation of employees balance of Kshs.1,807,170,524 for the year ended 30 June 2017 could not be ascertained.

3.2 Failure to Comply with 30% Regional Staff Balance

During the financial year under review, the county recruited 176 staff, out which only 25 staff came outside that dominant community in Laikipia County. This was less than the recommended 30% which would translate to 53 of the recruited staff.

4.0 Use of Goods and Services – Fuel, Oil and Lubricants

Statement of receipts and payments reflects use of goods and services balance of Kshs.778,426,422 for the year ended 30 June 2017. However, the following were noted:

Note 12 as use of goods and services reflects fuel, oil and lubricants balance of Kshs.31,709,814 for the year under review. Included in the balance is an expenditure of Kshs.4,704,000 that had the following anomalies:

i. Fuel of Kshs.3,004,000 was drawn using fuel cards but the payment vouchers were not supported by the approved detail records. Further, there was no record of reconciliation of the fuel drawn and the mileage covered by these vehicles.

ii. Further, fuel amounting to Kshs.1,7000,000 were not supported by appropriate documents i.e. Work tickets, detailed orders, fuel consumption statements.

Consequently, the propriety of the fuel, oil and lubricants expenditure for the year ended 30 June 2017 of Kshs.4,704,000 could not be ascertained.

5.0 Other Grants and Transfers

Note 15 as transfer to other Government entities of Kshs.59,149,480 reflects scholarships and other educational benefits balance of Kshs.50,564,521 for the year under review. Included in the balance is bursaries amounting to Kshs.48,500,000 paid to various schools and colleges during the year under review. However, no confirmations for bursaries of Kshs.47,796,200 were made to acknowledge receipts of the funds. Consequently, it has not been possible to ascertain whether the bursaries disbursed reached the intended beneficiaries and were properly accounted for as at 30 June 2017.

6.0 Transfer to Other Government Entities

Statement of receipts and payments reflects transfer to other Government entities balance of Kshs.419,061,406 for the year ended 30 June 2017. However, the following were noted:

6.1 Current Grants to Government Agencies and Other Levels of Government

Note 14 as transfer to other Government entities reflects current Grants to Government Agencies and other Levels of Government balance of Kshs.310,141,311 for the year under review. However, the following anomalies were noted:

6.2 Unrecorded Hospital Equipment

Included in Grants to Government Agencies and other Levels of Government balance of Kshs.310,141,311 in Note 14 is an expenditure of Kshs.8,342,900 for purchase of medical equipment's and linen between Jan-April 2017 for various dispensaries in the county which were receipted in various counter receipt vouchers (S13). However, the equipment were not entered in the stock control card (S3) hence it was not possible to confirm the facilities that received the items. Consequently, the propriety of Grants to Government Agencies and other Levels of Government balance of Kshs.8,342,900 for the year ended 30 June 2017 could not be ascertained.

6.3 Non Recording of Procured Drugs and Non-pharmaceuticals in the Stock Control Cards

Included in Grants to Government Agencies and other Levels of Government balance of Kshs.310,141,311 in Note 14 is procurement of drugs expenditure of Kshs.62,125,692. However, the following anomalies were noted:

a) Doldol District Hospital

Drugs and non-pharmaceuticals worth Kshs 704,060 procured from KEMSA on 28/01/2017 through delivery note/invoice no EMB-2-204891-2016/2017 for Doldol District Hospital was not recorded in the stock bin cards. It could not be confirmed how the drugs were utilized in absence of proper recording in the stock bin cards.

b) Nanyuki Referral and Teaching Hospital

Audit verification revealed that drugs worth Kshs.636,640 purchased on 08/09/2016 from KEMSA was not recorded in the stock control card and it was not clear how the drugs were being controlled in absence of stock control cards.

It was also noted that the hospital was running a manual system in the management of drugs at the dispense section. Considering the level of the activities and the number of patients involved, it was noted that the internal controls at the dispensing section could not have been adequate to safeguard the management of drugs at the hospital.

c) Rumuruti District Hospital

Audit verification revealed that non-pharmaceuticals worth Kshs.528,180 purchased on 08/09/2016 from KEMSA were not recorded in the stock control cards and it was not clear how the drugs were being controlled in absence of stock control cards.

6.4 Unconfirmed Store Balances

Further, included in Grants to Government Agencies and other Levels of Government balance of Kshs.310,141,311 in Note 14 is medical equipment expenditure of Kshs.2,508,000 recorded in the stock control cards (S3) but were not availed for our physical verification. Consequently, the propriety of Grants to Government Agencies and other Levels of Government balance of Kshs.2,508,000 for the year ended 30 June 2017 could not be ascertained.

7.0 Cash and Bank Balances

The statement of assets reflects bank balances as at 30 June 2017 of Kshs.128,037,596. However, as reported in the previous year, the following anomalies were noted:

7.1 Numerous Bank Accounts

Note 21A to the financial statements shows Laikipia Executive operated fifty one (51) bank accounts during the year under review against the recommended six (6) bank accounts in various commercial banks and in Central Bank of Kenya. The county is therefore in breach of the regulation in opening and running of the bank accounts.

7.2 Bank Reconciliation

(a) Out of the fifty one (51) bank accounts held by the county government, twenty nine (29) bank reconciliation statements and bank confirmation certificates as at 30 June 2017 for these bank accounts were not presented for audit review and therefore bank balances held in those accounts could not be confirmed.

(b) Further, the County Executive had two Health Services Fund account namely Laikipia Health Services Fund Account No 1000285858 and Laikipia County Health Sector Services Fund(HSSF) account No 114136623700 with a balance of Kshs.24,523,082 and Kshs.3,908,262 respectively. It was not clear the reason for operating the two bank account by the County for the similar activities.

(c) The bank reconciliation statements were not prepared under IFMIS but were prepared manually

7.3 Bank Accounts Omitted from Financial Statements

The statement of assets reflects bank balances as at 30 June 2017 of Kshs.128,037,596. However, the following bank accounts and their respective balances were not incorporated in the financial statements.

Bank account	Account Number	Balance Amount-Kshs
Rumuruti collection account	Not disclosed	2,004,627
Rumuruti Hospital FIF Account	Not disclosed	125,478
Nyahururu Hospital imprest account	Not disclosed	10,258,902
Doldol Hospital FIF Account	064000064714	2,683,221
Nanyuki Referral Hospital FIF imprest account	064000064087	8,220,979
Laikipia County HSSF Account-cash	114136623700	35,000
Laikipia County Deposit Account	1000285834	1,975,265
Total		**25,303,472**

Consequently, the accuracy and propriety of bank balances of kshs.Kshs.128,037,596 as at 30 June 2017 could not be ascertained.

7.4 Unreconciled Bank Balances

The following bank balance was not reconciled:

Account Name	Financial statement Balance(Kshs)	Actual Bank Balance (Kshs)	Difference (Kshs)
County Revenue Fund A/C 1000171626	11,347,008	365,297,074	353,950,066

In the circumstance, the accuracy of bank balances as at 30 June 2017 could not be confirmed.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion and Other Matter sections of my report, I have determined that there are no key audit matters to communicate in my report.

Other Matter

1.0 Acquisition of Assets

Statement of receipts and payments reflects use acquisition of assets balance of Kshs.1,109,593,303 for the year ended 30 June 2017. However, the following were noted:

1.1 Poor Workmanship in Construction of Thome Dispensary at Salama Ward

Included in construction of building balance of Kshs.1,109,593,303 in Note 17 is an expenditure of Kshs.4,738,459 paid to Nyonjoro for the construction of Thome dispensary. The contract was procured and awarded in the financial year. Audit verification revealed

that the dispensary was complete and operational. However, it was noted that the contractor used gauge 30 iron sheets instead of gauge 28 iron sheets as per the bill of quantity. Further, it was noted that there was poor workmanship on windows, the contractor installed 6 domestic sinks instead of 5 medical sinks. Further, the putt used for fixing the windows panes was of low quality. Consequently, the County might not have received value for money for the project. Consequently, propriety of construction of building expenditure for the year ended 30 June 2017 of Kshs.4,738,459 could not be ascertained.

1.2 Construction of Ewasongiro River Bridge

As reported in the previous year, included in construction of building balance of Kshs.1,109,593,303 in Note 17 is an expenditure of Kshs.15,369,310 paid to M/s Joycot General Contractors of Nyahururu for the construction of Ewasongiro River Bridge. The contract was awarded at a contract price of Kshs.128,000,107 in 2015/2016 financial year. However, no contract agreement between the contractor and the county government was made available for audit verification. Therefore, the terms and condition of this contract could not be established. Also the county executive might not achieve the value for money for this project due to the delays in construction works.

1.3 Purchase of Specialized Plant, Equipment and Specialized Machinery

Included in the acquisition of assets balance Kshs.1,109,593,303 is purchase of specialized plant, equipment and specialized machinery amount of Kshs.61,561,632 for the year under review. However, the following were noted:

(a) Procurement of Excessive Water Tanks

The County Executive purchased water tanks of several sizes and posted as follows:

Type	Number purchased	Amount (Kshs)	Acquisition of Assets (Note 15)
2300litres water tank	2215	48,439,681	Construction and civil works
3000litres water tank	165	3,364,009	Purchase of specialized plant, equipment and machinery
Total	**2380**	**51,803,690**	
3000litres water tank	536	20,058,048	Construction and civil works
2300litres water tank	300	7,917,865	Purchase of specialized plant, equipment and machinery
Total	**836**	**27,975,913**	
10,000litres water tank	15	1,348,448	Construction and civil works
Grand Total	**3231**	**81,128,051**	

However, the following anomalies were noted:

i) The expenditure on water tanks in the period under audit of Kshs.81,128,051 exceeded the budget of Kshs.9,200,000 in the annual procurement plan(ADP) for 400 pieces of 2,300 liters plastic water tanks each at Kshs.23,000. No explanation was provided for this deviation from the quantities indicated in the annual procurement plan.

ii) The County government spent Kshs.1,348,448 for supply of 15No. 10,000 litres water tanks. However, audit review revealed 14 out of the 15 water tanks were issued to staff members. It was not clear the how the water tanks were issued to staff members.

Consequently, the value for money for acquisition of assets balance of Kshs.81,128,051 for the year ended 30 June 2017 could not be ascertained.

1.4 Construction of Ewaso Borehole

Included in the construction and civil works balance of Kshs.456,502,824 is an amount of Kshs.11,065,325 paid to M/s Danblaq Company Ltd for the construction of Ewaso Borehole during the year review. However, the following anomalies were noted;

(i) Records availed for audit revealed that the chairperson of the tender evaluation committee was not among the committee members appointed on 5th December 2016 by the accounting officer. No explanation was given for this anomaly.

(ii) Further review revealed that the site visit certificate for winning bidder, Danblaq Company Ltd did not have rubber stamp of water officer stationed at Nyahururu, which was a major requirement and was even a basis for disqualification of other bidders. No reason was given for this treatment.

(iii) Advertisement for the tender and engineers estimate were not presented for audit verification.

In the circumstances the propriety and value for money on the expenditure of Kshs.11,065,325 in respect of Ewaso Borehole for the year ended 30 June 2017 could not be confirmed.

1.5 Unutilized Boreholes – Tura and Kiwanja Ndege Boreholes

Included in the construction and civil works balance of Kshs.456,502,824 as disclosed in note 17 to the financial statement for 2016/2017 is an amount of Kshs.6,892,011 comprising of Kshs.3,391,920 and Kshs.3,500,091 paid to M/s Patmbichi General Contractors and Kiwanji-Talek Enterprises for construction of Tura borehole and Kiwanja Ndege borehole respectively. The contracts were tendered and awarded during the financial year. However, tender documents including evaluation and award minutes for the contracts were not provided for audit review. Further, physical verification carried out on

29th November 2017 revealed that the two boreholes were drilled but are however, not yet operational because of lack of water pump and other accessories

Consequently, the propriety and value for money of Kshs.6,892,011 spent on the two projects during the year ended 30 June 2017 could not be confirmed.

1.6 Construction of Fence for Wildlife Protection

As reported in the previous year, included in construction and civil works balance of Kshs.456,502,824 in an amount of Kshs29,664,168 paid for various materials to two (2) suppliers in the financial year for construction of wildlife fence. The management entered into a private partnership with a number of private and public organization in Laikipia county to upgrade the West Laikipia Fence to provide an effective barrier to elephant movement. The agreement were signed between 25 November 2015 and 19 January 2017 by various stakeholders. However, the following anomalies were noted:

a) Audit review revealed that the fence has not followed the originally designed path and was experiencing some vandalism on some sections. However, the costing for diversion and vandalized materials have not been taken into consideration and it is not clear how this will be financed.

b) Though materials were fully provided for by the county government, it is not clear why construction of some sections of the fence have stalled. The project has covered length of about 50kms which is half of the expected 100kms. The management has not provided explanation for the delay in the implementation of the project.

c) Further, no documentary evidence of the county government independent review on progress of the project, estimated cost to completion and completed works were presented for audit verification.

Consequently the value for money on the expenditure of Kshs.29,664,168 on construction of the wildlife fence could not be confirmed.

2.0 Summary of Fixed Assets

As reported in the previous year, the financial statements did not include a summary of fixed assets disclosure in the Notes to the financial statements as required by the prescribed Public Sector Accounting Standards Board(PSASB) report template. Further, the fixed assets register had not been updated and the last time it was updated was in November 2014.

3.0 Pending Bills

Note 26.1 to the financial statements as at 30 June 2017 reflects Kshs.1,041,142,002 for pending accounts payable as at 30 June 2017. However, no breakdown for the outstanding amount for the previous years was given. Further, had the bills been paid and

charged to the 2016/2017 accounts, the financial statements would have reflected a deficit of Kshs.1,141,254,040 and not a deficit of Kshs.100,112,038 now shown.

4.0 Governance Framework- Lack of Audit Committee

The county government is yet to put in place an audit committee as provided under the PFM Act. This exposes the county to financial risks as the necessary mechanisms in terms of audit and risk mitigation structures have not been put in place as provided for in the Act.

5.0 Budgetary Control

5.1 Budget Overview

During the year under review, the approved supplementary budget for Laikipia County Government Executive was Kshs.5,587,772,467 with Kshs.3,093,801,751 (91.66%) allocated to the recurrent expenditure and Kshs.2,493,970,716 (61.95%) to development as follows:

Item	Budgeted 2016/2017 (Kshs.)	Actual 2016/2017 (Kshs.)	Absorption rate %	% of Total Expenditure
Development Vote	2,493,970,716	1,544,968,712	62	35
Recurrent Vote	3,093,801,751	2,807,866,574	92	65
Total	**5,587,772,467**	**4,352,835,286**	**78**	**100**

The above table shows that the county spent Kshs.1,544,968,712 on development expenditure which is 35 % of total expenditure. This is within section 107 (2) b of PFM Act,2012 which requires that over the medium term, a minimum of thirty (30) percent of the county government's budget shall be allocated to development expenditure.

5.2 Under /Over Expenditure

Item	Budget 2016-2017	Actuals 2016-2017	Over	Under
Compensation of Employees	1,993,837,317	1,114,964,337		878,872,980
Use of Goods and Services	1,038,033,263	794,254,215		691,220,952
Transfers to Other Government Entities	454,228,263	319,756,929		134,471,334
Other Grants and	92,676,653	59,149,480		33527173

Transfers				
Acquisition of Assets	878,101,614	1,114,964,337	236,862,723	
Other Payments	1,078,147,056	181,465,359		896,681,697
Total	**5,535,024,167**	**4,380,760,844**		

From the above analysis, it is clear that the county under spent on compensation of employees, Use of Goods and Services and Acquisition of Assets, but overspent on transfer to other Government entities, other grants, social security benefits and other payments. No explanation was provided for the failure to adhere to the approved budgetary provisions.

5.3 Locally Generated Revenue

The County collected locally generated revenue of Kshs.543,756,513 against the budget figure of Kshs.670,000,000 resulting into under collection of Kshs.126,243,487 which translate to 19% shortfall in revenue collection. Further, locally generated revenue figure of Kshs.543,756,513 was different from figure reported by the Controller of Budget of Kshs.462.72 million. No explanation was provided for this difference.
Further analysis as follows:

Year	Budget	Actual	Over/(under) collection	% Actual/ Budget	% Revenue Growth
2014/2015	628,014,359	428,777,357	(199,237,002)	68%	-
2015/2016	710,000,000	457,279,691	(252,720,309)	64%	7%
2016/2017	670,000,000	543,756,513	126,243,487	81%	19%

The table above reveals a general revenue growth over the three (3) years.

5.4 Arrears of Revenue

Records held in the County revealed that as at 30th June 2017, arrears of revenue in relation to property rates and rent amounted to Kshs.3,157,444,099. In the absence of a clear actionable plan of collection of the arrears, the revenue may never be collected.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the County Executive`s ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the going concern assumption.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

Those charged with governance are responsible for overseeing the Executive's financial reporting process.

Auditor-General's Responsibilities for the Audit of the Financial Statements

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the Executive internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive's to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive to express an opinion on the financial statements.

- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

FCPA Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

16 July 2018

I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016-2017 Kshs	2015-2016 Kshs
RECEIPTS			
Exchequer releases	1	3,406,107,269	3,449,548,893
Proceeds from Domestic and Foreign Grants	2	65,814,676	30,375,096
Transfers from Other Government Entities	3	153,186,991	105,584,207
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Proceeds from Sale of Assets	6	-	-
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	543,756,513	483498889
Returned CRF issues	10	312,007,433	-
TOTAL RECEIPTS		**4,480,872,882**	**4,069,007,085**
PAYMENTS			
Compensation of Employees	11	(1,911,170,524)	(1,744,888,943)
Use of goods and services	12	(794,254,215)	(952,026,692)
Subsidies	13	-	-
Transfers to Other Government Units	14	(319,756,929)	(553,739,333)
Other grants and transfers	15	(59,149,480)	(45,000,000)
Social Security Benefits	16	-	-
Acquisition of Assets	17	(1,114,964,337)	(778,198,464)
Finance Costs, including Loan Interest	18	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Other Payments	20	(181,465,359)	(46,469,271)
TOTAL PAYMENTS		**(4,380,760,844)**	**4,120,322,703**
DEFICIT /SURPLUS		**(100,112,038)**	**(51,315,618)**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 28/09/ 2017 and signed by:

Chief Officer
Name: Paul Njenga

Head of Treasury
Name: Daniel K. Ngumi
ICPAK Member Number: 8207

II. STATEMENT OF ASSETS

	Note	2016-2017 Kshs	2015-2016 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	21A	99,453,817	357,115,334
Cash Balances	21B	658,221	108,108
Total Cash and cash equivalent		**100,112,038**	**357,223,442**
Accounts receivables – Outstanding Imprests	22	-	(3,967,555)
TOTAL FINANCIAL ASSETS		**100,112,038**	**353,255,887**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	23	-	-
NET FINANCIAL ASSETS		**100,112,038**	**353,255,887**
REPRESENTED BY			
Fund balance b/fwd	24	353,255,887	404,571,505
Prior year adjustments	25	(353,255,887)	-
Surplus/Deficit for the year		100,112,038	(51,315,618)
NET FINANCIAL POSITION		**100,112,038**	**353,255,887**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 28/09/2017 and signed by:

Chief Officer
Name: Paul Njenga

Head of Treasury
Name: Daniel K. Ngumi
ICPAK Member Number: 8207

III. STATEMENT OF CASH FLOWS

		2016-2017 Kshs	2015 - 2016 Kshs
Receipts from operating income			
Exchequer Releases	1	3,406,107,269	3,449,548,893
Proceeds from Domestic and Foreign Grants	2	65,814,676	30,375,096
Transfers from Other Government Entities	3	153,186,991	105,584,207
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	543,756,513	483,498,889
Returned CRF issues	10	312,007,433	-
Payments for operating expenses			
Compensation of Employees	11	(1,911,170,524)	(1,744,888,943)
Use of goods and services	12	(794,254,215)	(952,026,692)
Subsidies	13	-	-
Transfers to Other Government Units	14	(319,756,929)	(553,739,333)
Other grants and transfers	15	(59,149,480)	(45,000,000)
Social Security Benefits	16	-	-
Finance Costs, including Loan Interest	18	-	-
Other Payments	20	(181,465,359)	(46,469,271)
Adjusted for:			
Adjustments during the year	25	-	-
Net cash flow from operating activities		**1,215,076,375**	**726,882,846**
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6	-	-
Acquisition of Assets	17	(1,114,964,337)	(778,198,464)
Net cash flows from Investing Activities		**(1,114,964,337)**	**(778,198,464)**
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Net cash flow from financing activities		**100,112,038**	-
NET INCREASE IN CASH AND CASH EQUIVALENT		100,112,038	**(51,315,618)**
Cash and cash equivalent at BEGINNING of the year	21	-	**404,571,505**
Cash and cash equivalent at END of the year	24	**100,112,038**	-

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 28/09/ 2017 and signed by:

Chief Officer
Name: Paul Njenga

Head of Treasury
Name: Daniel K. Ngumi
ICPAK Member Number:8207

IV. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	3,290,640,751	-	3,290,640,751	3,406,107,269	(115,466,518)	103.5%
Proceeds from Domestic and Foreign Grants	255,814,676	23,351,700	279,166,376	65,814,676	213,351,700	23.6%
Transfers from Other Government Entities	228,452,040	-	228,452,040	153,186,991	75,265,049	67.1%
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-
County Own Generated receipts	670,000,000	-	670,000,000	469,458,975	200,541,025	70.1%
Return issues to CRF	1,066,765,000	-	1,066,765,000	312,007,433	754,757,567	29.2%
TOTAL	**5,511,672,467**	**23,351,700**	**5,535,024,167**	**4,406,575,344**	**1,128,448,823**	**79.6%**
PAYMENTS						
Compensation of Employees	-1,993,837,317	-	-1,993,837,317	-1,114,964,337	-82,666,793	95.9%
Use of goods and services	-951,837,862	86,195,400	-1,038,033,263	-794,254,215	238,576,999	76.5%
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	-539,181,564	-84,953,300	-454,228,263	-319,756,929	134,471,334	70.4
Other grants and transfers	-90,881,944	1,794,710	-92,676,653	-59,149,480	33,527,173	63.8%
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	-842,786,724	35,314,890	-878,101,614	-1,114,964,337	446,004,214	127.0%
Finance Costs, including Loan Interest	-	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	-
Other Payments	-1,093,147,056	-15,000,000	-1,078,147,056	-181,465,359	218,265,385	16.8%

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	c	e=c-d	f=d/c %
TOTAL	**-5,511,672,467**	**23,351,700**	**-5,535,024,167**	**-4,380,760,844**	**1,510,709,206**	**79.1%**
SURPLUS/(DEFICIT)						

(a) In Return issues to CRF the county had expected to have a balance of Ksh. 1,066,765,000 but managed to have a balance of
(b) In proceeds from domestic and foreign grants there is an item of pending bills which is not a receipt hence giving rise to a performance of 23.6%
(c) In other payments, much of the expenditure was on pending bills under development in which the expenditure was recognised as acquisition of assets hence leading to an actual of 7.5%.

The entity financial statements were approved on 28/09/ 2017 and signed by:

COUNTY GOVERNMENT OF LAIKIPIA
CHIEF OFFICER
28 SEP 2017

Chief Officer
Name: Paul Njenga Waweru

COUNTY GOVERNMENT OF LAIKIPIA
HEAD OF TREASURY ACCOUNTING
COUNTY TREASURY

Head of Treasury Accounts
Name: Daniel K. Ngumi
ICPAK Member Number: 8207

V. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	2,739,701,751	76,100,000	2,815,801,751	2,906,268,269	-90,466,518	103%
Proceeds from Domestic and Foreign Grants	190,000,000	-	190,000,000	-	190,000,000	-
Transfers from Other Government Entities	-	-	-	-	-	-
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-
County Own Generated receipts	-	-	-	-	-	-
Return CRF issues	88,000,000	-	88,000,000	-	88,000,000	-
TOTAL	**3,017,701,751**	**76,100,000**	**3,093,801,751**	**2,906,268,269**	**187,533,482**	**94%**
PAYMENTS						
Compensation of Employees	-1,993,837,317	-	-1,993,837,317	-1,911,170,524	-82,666,793	95.9%
Use of goods and services	-690,828,434	90,645,400	-781,473,834	-655,284,559	-126,189,275	83.9%
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	-203,800,000	-6,000,000	-197,800,000	-173,786,424	-24,013,576	87.9%
Other grants and transfers	-6,300,000	3,794,710	-10,094,710	-4,769,921	-5,324,789	47.3%
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	-19,936,000	2,659,890	-22,595,890	-15,139,679	-7,456,211	67.0%
Finance Costs, including Loan Interest	-	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	-

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Other Payments	-103,000,000	-15,000,000	-88,000,000	-75,641,025	-12,358,975	85.96%
TOTAL	**-3,017,701,751**	**76,100,000**	**-3,093,801,751**	**-2,835,792,132**	**-258,009,619**	**91.7%**
SURPLUS/(DEFICIT)						

[Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]

(a) In proceeds from domestic and foreign grants there is an item of pending bills which was not receivable and that of expected domestic grant that was not received hence giving rise to a performance of 0.0%

(b) On other grants and transfers under recurrent budget appropriation was 47.3% as the COB requested changes of the acts for various established fund hence some funds were not released to the county.

The entity financial statements were approved on 28/09/2017 and signed by:

Chief Officer
Name: Paul Njenga Waweru

Head of Treasury Accounts
Name: Daniel K. Ngumi
ICPAK Member Number: 8207

VI. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	550,939,000	-76,100,000	474,839,000	499,839,000	-25,000,000	105%
Proceeds from Domestic and Foreign Grants	65,814,676	23,351,700	89,166,376	65,814,676	23,351,700	74%
Transfers from Other Government Entities	228,452,040	-	228,452,040	153,186,991	75,265,049	67%
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-
County Own Generated receipts	670,000,000	-	670,000,000	469,459,975	200,541,025	70%
Return CRF issues	978,765,000	-	978,765,000	312,007,433	666,757,567	32%
TOTAL	**2,493,970,716**	**52,748,300**	**2,441,222,416**	**1,500,307,075**	**1,252,922,774**	**61%**
PAYMENTS						
Compensation of Employees	-	-	-	-	-	-
Use of goods and services	-261,009,428	-	-261,009,428	-138,969,656	-122,039,772	53.2%
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	-335,381,564	-	-335,381,564	-145,970,505	189,411,059	43.5%
Other grants and transfers	-84,581,944	-	-84,581,944	-54,379,559	30,202,385	64.3%
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	-822,850,724.00	-	-822,850,724	-1,099,824659	377,700,093	133.7%
Finance Costs, including Loan Interest	-	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	-
Other Payments	-990,147,056.00	-	-990,147,057.00	-105,824,334	-990,147,057.00	10.7%

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
TOTALS	**-2,493,970,716.00**	**-**	**-2,493,970,716**	**-1,544,968,712**	**-949,002,004**	**0.5%**
SURPLUS/(DEFICIT)						

[Provide below a commentary on significant underutilization (below 10% of utilization) and any overutilization]

(a) In transfers to Other Government Units, the performance was 43.5% as one of the item included in the budget and in CARA advice is lease of medical equipment is not a receivable income.
(b) In acquisition of Assets, the actual performance was 133.7% as the larger portion of this budget was captured under budgetary reserves which fall under other payments hence undertaking an adjustment.
(c) In Other Payments, the actual expenditure was for pending bill hence transferred to acquisition of assets.

The entity financial statements were approved on 28/09/ 2017 and signed by:

COUNTY GOVERNMENT OF LAIKIPIA CHIEF OFFICER 28 SEP 2017

Chief Officer
Name: Paul Njenga Waweru

COUNTY GOVERNMENT OF LAIKIPIA HEAD OF TREASURY ACCOUNTING COUNTY TREASURY

Head of Treasury Accounts
Name: Daniel K. Ngumi
ICPAK Member Number: 8207

VII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2016		2016	June 30th, 2017	
	Kshs	Kshs	Kshs	Kshs	Kshs
0000000000 - Default Value (Non-Departmental)	-	-	-	**370,780.00**	**-370,780**
- 0000000000- Default - Non Programmatic			-	370,780.00	-370,780
4511000100 - Headquarters	83,470,000	-4,370,000	**79,100,000.00**	**62,723,484.00**	**16,376,516**
- 0704000000 - State House Affairs	-	-	-	-	-
- 0719000000- Economic and Financial Policy Formulation and Management	45,500,000	1,600,000	47,100,000.00	47,280,196.00	-180,196
- 0702000000- Cabinet Affairs	37,970,000	-5,970,000	32,000,000.00	15,443,288.00	16,556,712
- 0701000000 - General Administration Planning and Support Services	-	-	-	-	-
4511000200 - Public Service Management	2,175,000,000	-	**2,175,000,000.00**	**2,035,038,613.15**	**139,961,387**
- 0705000000 - Leadership and Coordination of MDAs	-	-	-	-	-
- 0701000000 - General Administration Planning and Support Services	-	-	-	-	-
- 0718000000- Public Financial Management	-	-	-	-	-
- 0722000000- Legislative Oversight	2,175,000,000	-	2,175,000,000.00	2,035,038,613.15	139,961,387
4511000300 - County Secretary	4,500,000	-	**4,500,000.00**	**3,730,445.00**	**769,555**
- 0719000000 - Economic and Financial	-	-	-	-	-

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2016		2016	June 30th, 2017	
Policy Formulation and Management					
- 0701000000 - General Administration Planning and Support Services	-	-	-	-	-
- 0708000000- Monitoring and Evaluation Services	4,500,000	-	4,500,000.00	3,730,445.00	769,555
4511000400 - Chief of Staff	-	-	-	-	-
- 0704000000 - State House Affairs	-	-	-	-	-
			-	-	-
4511000600 - Communications, Media & Public Relations-County Spokesman	-	-	-	-	-
- 0704000000 - State House Affairs	-	-	-	-	-
4511000700 - Policy Advisors	27,500,000	-	**27,500,000.00**	**5,265,697.00**	**22,234,303**
- 0704000000 - State House Affairs	-	-	-	-	-
- 0723000000 - General Administration Planning and Support Services	27,500,000	-	27,500,000.00	5,265,697.00	22,234,303
4511000800 - Project Co-ordination and Monitoring	-	55,000,000	**55,000,000.00**	**50,401,959.00**	**4,598,041**
- 0101000000- Land Policy and Planning	-	55,000,000	55,000,000.00	50,401,959.00	4,598,041
4511000900 - County Administration Service	44,589,751	-8,600,000	**35,989,751.00**	**9,162,714.00**	**26,827,037**
- 0701000000 - General Administration Planning and Support Services	-	-	-	-	-
- 0702000000 - Cabinet Affairs	44,589,751	-8,600,000	35,989,751.00	9,162,714.00	26,827,037
- 0723000000 - General Administration, Planning and Support Services	-	-	-	-	-

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2016		2016	June 30th, 2017	
- 0703000000 - Government Advisory Services	-	-	-	-	-
			-	-	-
4511001000 - Office of The Governor	-	-	-	-	-
- 0704000000 - State House Affairs	-	-	-	-	-
4511001100 - County Public Service Board	14,000,000	-	**14,000,000.00**	**6,124,700.00**	**7,875,300**
- 0722000000 - Legislative Oversight	14,000,000	-	14,000,000.00	6,124,700.00	7,875,300
- 0705000000 - Leadership and Coordination of MDAs	-	-	-	-	-
			-	-	-
4511001200 - Office of the Deputy Governor	-	-	-	-	-
- 0705000000 - Leadership and Coordination of MDAs	-	-	-	-	-
4511001300 - Inter Governmental and Donor Liason	65,805,000	-805,000	**65,000,000.00**	**64,074,738.00**	**925,262**
- 0719000000 - Economic and Financial Policy Formulation and Management	65,805,000	-805,000	65,000,000.00	64,074,738.00	925,262
- 0704000000 - State House Affairs	-	-	-	-	-
4511001500 - Human Resource Management and Development	3,000,000	-	**3,000,000.00**	**2,810,860.00**	**189,140**
- 0722000000 - Legislative Oversight	3,000,000	-	3,000,000.00	2,810,860.00	189,140
4511001600 - Logistics and Fleet Management	3,000,000	-	**3,000,000.00**	**2,828,745.00**	**171,255**
- 0701000000 - General Administration Planning and Development	3,000,000	-	3,000,000.00	2,828,745.00	171,255

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2016		2016	June 30th, 2017	
4511001700 - Special Programs, Enforcement, Public Safety and Disaster Management	47,145,000	40,600,000	**87,745,000.00**	**35,490,214.00**	**52,254,786**
- 0701000000 - General Administration Planning and Support Services	-	-	-	-	-
- 0723000000- General Administration Planning and Support Services	10,617,000	6,600,000	17,217,000.00	6,133,113.00	11,083,887
- 0705000000 - Leadership and Coordination of MDAs	36,528,000	34,000,000	70,528,000.00	29,357,101.00	41,170,899
4511001800 - County Attorney and Legal services	13,000,000	5,000,000	**18,000,000.00**	**16,094,750.00**	**1,905,250**
- 0708000000 - Monitoring and Evaluation Services	13,000,000	5,000,000	18,000,000.00	16,094,750.00	1,905,250
- 0704000000 - State House Affairs	-	-	-	-	-
4512000100 - Headquarters	1,302,719,676	-85,000,000	**1,217,719,676.00**	**984,035,789.00**	**233,683,887**
- 0707000000 - National Statistical Information Services	50,005,000	-13,000,000	37,005,000.00	31,030,024.00	5,974,976
- 0113000000 - Land Administration and Management	60,049,676	-60,049,676	-	-	-
- 0717000000		57,049,676	57,049,676.00	56,587,578.00	462,098
- 0721000000 - Legislation and Representation	104,000,000	-70,000,000	34,000,000.00	22,003,130.00	11,996,870
- 0708000000 - Monitoring and Evaluation Services	-	-	-	-	-
- 0710000000 - Public Service Transformation	-	-	-	-	-

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2016		2016	June 30th, 2017	
- 0709000000 - General Administration Planning and Support Services	21,900,000	1,000,000	22,900,000.00	19,840,205.00	3,059,795
- 0714000000 - General Administration Planning and Support Services	-	-	-	-	-
- 0112000000 - Livestock Resources Management and Development	-	-	-	-	-
- 0702000000 - Cabinet Affairs	-	-	-	-	-
- 0715000000	-	-	-	-	-
- 0713000000 - Special Initiatives	-	-	-	-	-
- 0701000000 - General Administration Planning and Support Services	1,066,765,000	-	1,066,765,000.00	854,574,852.00	212,190,148
- 0712000000 - Devolution Services	-	-	-	-	-
4512000200 - Accounting & Financial Reporting	5,700,000	-	**5,700,000.00**	**392,505.00**	**5,307,495**
- 0706000000 - Economic Policy and National Planning	5,700,000	-	5,700,000.00	392,505.00	5,307,495
- 0701000000 - General Administration Planning and Support Services	-	-	-	-	-
- 0709000000 - General Administration Planning and Support Services	-	-	-	-	-
- 0707000000 - National Statistical Information Services	-	-	-	-	-
4512000300 - Budgeting Supply and Fund Administration	1,900,000	-	**1,900,000.00**	**1,624,500.00**	**275,500**
- 0706000000 - Economic Policy and National Planning	1,900,000	-	1,900,000.00	1,624,500.00	275,500
- 0701000000 - General Administration	-	-	-	-	-

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2016		2016	June 30th, 2017	
Planning and Support Services					
4512000400 - Revenue Generation & Resource Mobilization	27,000,000	-	**27,000,000.00**	**26,475,067.00**	**524,933**
- 0706000000 - Economic Policy and National Planning	27,000,000	-	27,000,000.00	26,475,067.00	524,933
- 0701000000 - General Administration Planning and Support Services	-	-	-	-	-
		-			
4512000500 - Internal Audit & Risk Management	7,000,000	-	**7,000,000.00**	**6,744,920.00**	**255,080**
- 0701000000 - General Administration Planning and Support Services	-	-	-	-	-
- 0706000000 - Economic Policy and National Planning	7,000,000	-	7,000,000.00	6,744,920.00	255,080
4512000600 - Supply Chain Management	6,000,000	-	**6,000,000.00**	**5,872,183.00**	**127,817**
- 0706000000 - General Administration Planning and Support Services	6,000,000	-	6,000,000.00	5,872,183.00	127,817
- 0701000000 - General Administration Planning and Support Services	-	-	-	-	-
4512000700 - Statistics, Economic Planning & County Development	27,000,000	-	**27,000,000.00**	**25,322,398.00**	**1,677,602**
- 0701000000 - General Administration Planning and Support Services	-	-	-	-	-
- 0721000000 - Legislation and Representation	27,000,000	-	27,000,000.00	25,322,398.00	1,677,602

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2016		2016	June 30th, 2017	
4513000100 - Headquarters	391,626,887	-	**391,626,887.00**	**270,994,924.00**	**120,631,963**
- 0402000000 - Curative Health Services	24,600,000	-	24,600,000.00	22,566,509.00	2,033,491
- 0401000000 - Preventive & Promotive Health Services	271,282,206	-	271,282,206.00	217,676,087.00	53,606,119
- 0403000000 - Health Research and Development	-	-	-	-	-
- 0404000000 - General Administration Planning and Support Services	95,744,681	-	95,744,681.00	30,752,328.00	64,992,353
4513000200 - Medical Services	11,200,000	-6,000,000	**5,200,000.00**	**11,275,790.00**	**-6,075,790**
- 0401000000 - Preventive & Promotive Health Services	11,200,000	-6,000,000	5,200,000.00	11,275,790.00	-6,075,790
4513000300 - Public Health & Sanitation	-	-	-	-	-
- 0401000000 - Preventive & Promotive Health Services	-	-	-	-	-
- 0402000000 Curative Health Services	-	-	-	-	-
			-	-	-
4513000400 - Accounting	-	-	-	-	-
- 0402000000 - Curative Health Services	-	-	-	-	-
4513000500 - Procurement	-	-	-	-	-
- 0402000000 - Curative Health Services	-	-	-	-	-
4513000600 - Internal Audit	256,609,000	10,000,000	**266,609,000.00**	**101,525,826.00**	**165,083,174**
- 0402000000 - Curative Health Services	1,200,000	-	1,200,000.00	991,202.00	208,798
- 0401000000 - Preventive & Promotive Health Services	250,828,000	10,000,000	260,828,000.00	98,033,471.00	162,794,529

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2016		2016	June 30th, 2017	
- 0404000000 - General Administration Planning and Support Services	4,581,000	-	4,581,000.00	2,501,153.00	2,079,847
4513000800 - Subcounty health management-Laikipia West	-	-	-	-	-
- 0402000000 - Curative Health Services	-	-	-	-	-
			-	-	-
4513000900 - Subcounty health management-Laikipia North	-	-	-	-	-
- 0402000000 - Curative Health Services	-	-	-	-	-
			-	-	-
4513001000 - Subcounty health management-Laikipia East	-	-	-	-	-
- 0402000000 - Curative Health Services	-	-	-	-	-
4514000100 - Headquarters	6,048,732	8,351,700	**14,400,432.00**	**6,939,902.00**	**7,460,530**
- 0301000000 - General Administration Planning and Support Services	5,472,379	8,351,700	13,824,079.00	6,404,562.00	7,419,517
- 0103000000	576,353	-	576,353.00	535,340.00	41,013
- 0101000000 - Land Policy and Planning		-	-	-	-
4514000200 - Crop Production & Horticulture	32,005,772	-700,000	**31,305,772.00**	**14,860,837.00**	**16,444,935**
- 0301000000 - General Administration Planning and Support Services	3,509,772	-	3,509,772.00	3,236,210.00	273,562
- 0117000000	28,496,000	-700,000	27,796,000.00	11,624,627.00	16,171,373
- 0103000000	-	-	-	-	-
- 0101000000 - Land Policy and Planning	-	-	-	-	-
- 0102000000 Housing Development and	-	-	-	-	-

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2016		2016	June 30th, 2017	
Human Settlement					
4514000300 - Irrigation ,Drainage & Water Storage	22,668,909	-	**22,668,909.00**	**3,493,378.00**	**19,175,531**
- 0301000000 - General Administration Planning and Support Services	1,018,909	-	1,018,909.00	729,791.00	289,118
- 0111000000 - Fisheries Development and Management	-	-	-	-	-
- 0103000000	-	-	-	-	-
- 0117000000	21,650,000	-	21,650,000.00	2,763,587.00	18,886,413
4514000400 - Agriculture Engineering/Mechanization Services	4,550,000	-	**4,550,000.00**	**3,468,520.00**	**1,081,480**
- 0102000000 - Housing Development and Human Settlement	4,550,000	-	4,550,000.00	3,468,520.00	1,081,480
4514000500 - Veterinary Services	2,499,817	-	**2,499,817.00**	**1,697,762.00**	**802,055**
- 0107000000 - General Administration Planning and Support Services	-	-	-	-	-
- 0109000000 - Agribusiness and Information Management	-	-	-	-	-
- 0104000000	-	-	-	-	-
- 0108000000 - Crop Development and Management	-	-	-	-	-
- 0301000000 - General Administration Planning and Support Services	2,499,817	-	2,499,817.00	1,697,762.00	802,055
- 0103000000	-	-	-	-	-
4514000600 - Livestock Production	46,782,817	-14,600,000	**32,182,817.00**	**13,850,540.00**	**18,332,277**

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2016		2016	June 30th, 2017	
- 0106000000 - General Administration Planning and Support Services	-	-	-	-	-
- 0103000000	-	-	-	-	-
- 0104000000	44,360,000	-14,600,000	29,760,000.00	11,931,579.00	17,828,421
- 0105000000 - Urban and Metropolitan Development	-	-	-	-	-
- 0301000000 - General Administration Planning and Support Services	2,422,817	-	2,422,817.00	1,918,961.00	503,856
		-			
4514000700 - Fisheries Production	9,706,953	-5,700,000	**4,006,953.00**	**2,387,373.00**	**1,619,580**
- 0301000000 - General Administration Planning and Support Services	1,406,953	-	1,406,953.00	854,118.00	552,835
- 0103000000	-	-	-	-	-
- 0110000000 - Irrigation and Drainage Infrastructure	8,300,000	-5,700,000	2,600,000.00	1,533,255.00	1,066,745
4514000900 - Soil and Environmental Conservation	-	-	-	-	-
- 1004000000 - Water Resources Management	-	-	-	-	-
4515000100 - Headquarters	73,099,153	5,000,000	**78,099,153.00**	**69,651,228.00**	**8,447,925**
- 0103000000		-	-	-	-
- 0701000000 - General Administration Planning and Support Services	-	-	-	-	-
- 0115000000	57,190,153	-	57,190,153.00	55,478,527.00	1,711,626
- 0116000000	-	-	-	-	-
- 0202000000 - Road Transport	-	-	-	-	-
- 0301000000 - General Administration	11,000,000	-	11,000,000.00	8,706,314.00	2,293,686

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2016		2016	June 30th, 2017	
Services					
			-	-	-
4515000700 - Survey	-	-	-	-	-
- 0112000000 - Livestock Resources Management and Development	-	-	-	-	-
4516000100 - Headquarters	108,143,000	6,805,290	**114,948,290.00**	**89,671,170.00**	**25,277,120**
- 0501000000 - Primary Education	68,100,000	-	68,100,000.00	56,412,542.00	11,687,458
- 0507000000 - Youth Training and Development	14,000,000	520,000	14,520,000.00	10,540,129.00	3,979,871
- 0103000000	11,300,000	-	11,300,000.00	11,239,861.00	60,139
- 0509000000 - Teacher Resource Management	-	-	-	-	-
- 0502000000 - Secondary Education	5,400,000	3,636,890	9,036,890.00	5,647,348.00	3,389,542
- 0508000000 - General Administration, Planning and Support Services	9,343,000	2,648,400	11,991,400.00	5,831,290.00	6,160,110
- 0504000000 - University Education	-	-	-	-	-
4516000200 - Early Childhood Development(ECD) and Childcare Facilities	30,200,000	-10,805,290	**19,394,710.00**	**6,136,245.00**	**13,258,465**
- 0501000000 - Primary Education	-	-	-	-	-
- 0507000000 - Youth Training and Development	-	-	-	-	-
- 0506000000 - Research, Science, Technology and Innovation	27,200,000	-15,000,000	12,200,000.00	4,883,167.00	7,316,833
- 0502000000 - Secondary Education	-	-	-	-	-
- 0509000000 - Teacher Resource Management	3,000,000	4,194,710	7,194,710.00	1,253,078.00	5,941,632
- 0508000000 - General Administration,	-	-	-	-	-

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2016		2016	June 30th, 2017	
Planning and Support Services					
- 0502000000 - Secondary Education	4,909,000	5,000,000	9,909,000.00	5,466,387.00	4,442,613
4515000200 - Land and Physical Planning	34,849,000	-	**34,849,000.00**	**10,520,995.00**	**24,328,005**
- 0202000000 - Road Transport	-	-	-	-	-
- 0112000000 - Livestock Resources Management and Development	34,849,000	-	34,849,000.00	10,520,995.00	24,328,005
4515000300 - Housing and Urban Settlement	3,516,000	-	**3,516,000.00**	**1,151,000.00**	**2,365,000**
- 0202000000 - Road Transport	-	-	-	-	-
- 0113000000 - Land Administration and Development Management	2,365,000	-	2,365,000.00	-	2,365,000
- 0502000000 - Secondary Education	1,151,000	-	1,151,000.00	1,151,000.00	-
4515000400 - Public Works	-	-	-	-	-
- 0115000000	-	-	-	-	-
- 0114000000	-	-	-	-	-
- 0202000000 - Road Transport	-	-	-	-	-
- 0715000000	-	-	-	-	-
- 0112000000 - Livestock Resources Management and Development	-	-	-	-	-
4515000500 - Roads Transport	241,349,000	9,500,000	**250,849,000.00**	**113,550,135.00**	**137,298,865**
- 0115000000	191,349,000	9,500,000	200,849,000.00	97,860,450.00	102,988,550
- 0116000000	50,000,000	-	50,000,000.00	15,689,685.00	34,310,315
4515000600 - Power Supply & Energy	-	-	-	-	-
- 0708000000 - Monitoring and Evaluation	-	-	-	-	-

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2016		2016	June 30th, 2017	
Planning and Support Services					
4516000300 - Information Communication and Technology	8,000,000	-6,000,000	**2,000,000.00**	**1,814,621.00**	**185,379**
- 0202000000 - Road Transport	-	-	-	-	-
- 0501000000 - Primary Education	-	-	-	-	-
- 0505000000 - Technical Vocational Education and Training	8,000,000	-6,000,000	2,000,000.00	1,814,621.00	185,379
- 0201000000 - General Administration, Planning and Support Services	-	-	-	-	-
4516000400 - Youth Polytechnics, Vocational Trainings & Library Resource Centres	8,800,000	-2,500,000	**6,300,000.00**	**1,035,205.00**	**5,264,795**
- 0504000000 - University Education	8,800,000	-3,000,000	5,800,000.00	535,205.00	5,264,795
- 0506000000 - Research, Science, Technology and Innovation	-	500,000	500,000.00	500,000.00	-
- 0501000000 - Primary Education	-	-	-	-	-
4517000100 - Headquarters	13,253,000	4,000,000	**17,253,000.00**	**15,169,566.00**	**2,083,434**
- 0304000000 - Cooperative Development and Management	-	-	-	-	-
- 0301000000 - General Administration, Planning and Support Services	13,253,000	4,000,000	17,253,000.00	15,169,566.00	2,083,434
4517000200 - Co-operatives	25,571,000	-2,000,000	**23,571,000.00**	**6,578,831.00**	**16,992,169**
- 0301000000 - General Administration, Planning and Support Services	-	-	-	-	-
- 0302000000 - Industrial Development and Investments	25,571,000	-2,000,000	23,571,000.00	6,578,831.00	16,992,169

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2016		2016	June 30th, 2017	
4517000300 - Home Craft Industrialisation & Entreprise Developement	18,000,000	-	**18,000,000.00**	**7,531,716.00**	**10,468,284**
- 0301000000 - General Administration, Planning and Support Services	-	-	-	-	-
- 0303000000 - Standards and Business Incubation	-	-	-	-	-
- 0304000000 - Cooperative Development and Management	18,000,000	-	18,000,000.00	7,531,716.00	10,468,284
4517000400 - Trade & Investments	45,000,000	-2,000,000	**43,000,000.00**	**23,990,270.00**	**19,009,730**
- 0301000000 - General - Administration, Planning and Support Services	-	-	-	-	-
- 0305000000 - East African Affairs and Regional Integration	-	-	-	-	-
- 0304000000 - Cooperative Development and Management	45,000,000	-2,000,000	43,000,000.00	23,990,270.00	19,009,730
4517000500 - Tourism, Culture and Entertainment	10,000,000	-	**10,000,000.00**	**2,979,709.00**	**7,020,291**
- 0301000000 - General Administration, Planning and Support Services	-	-	-	-	-
- 0305000000 - East African Affairs and Regional Integration	10,000,000	-	10,000,000.00	2,979,709.00	7,020,291
4518000100 - Headquarters	-	-	-	-	-
- 0901000000 - Sports	-	-	-	-	-
			-	-	-
4518000200 - CEDC	-	-	-	-	-

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2016		2016	June 30th, 2017	
- 0904000000 - Library Services	-	-	-	-	-
- 0509000000 - Teacher Resource Management	-	-	-	-	-
- 0501000000 - Primary Education	-	-	-	-	-
			-	-	-
4518000300 - Culture and Social Services	-	-	-	-	-
- 0507000000 - Youth Training and Development	-	-	-	-	-
- 0508000000 - General Administration, Planning and Support Services	-	-	-	-	-
- 0901000000 - Sports	-	-	-	-	-
- 0903000000 - The Arts	-	-	-	-	-
			-	-	-
4518000400 - Sports	-	-	-	-	-
- 0902000000 - Culture	-	-	-	-	-
- 0901000000 - Sports	-	-	-	-	-
- 0507000000 - Youth Training and Development	-	-	-	-	-
4519000100 - Headquarters	**18,222,000**	**9,000,000**	**27,222,000.00**	**20,850,702.00**	**6,371,298**
- 1003000000 - Natural Resources Conservation and Management	-	-	-	-	-
- 1005000000 - Integrated Regional Development	-	-	-	-	-
- 0103000000	18,222,000	9,000,000	27,222,000.00	20,850,702.00	6,371,298
- 1004000000 - Water Resources Management	-	-	-	-	-
- 0701000000 - General Administration, Planning and Support Services	-	-	-	-	-

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2016		2016	June 30th, 2017	
4519000200 - Water Services	**9,000,000**	**54,000,000**	**63,000,000.00**	**59,809,276.00**	**3,190,724**
- 1003000000 - Natural Resources Conservation and Management	-	-	-	-	-
- 1002000000 - Environment Management and Protection	-	-	-	-	-
- 1001000000 - General Administration, Planning and Support Services	9,000,000	54,000,000	63,000,000.00	59,809,276.00	3,190,724
4519000300 - Sanitation	**142,142,000**	**20,675,000**	**162,817,000.00**	**133,345,092.05**	**29,471,908**
- 1002000000 - Environment Management and Protection	-	-	-	-	-
- 1001000000 - General Administration, Planning and Support Services	142,142,000	20,675,000	162,817,000.00	133,345,092.05	29,471,908
4519000400 - Storm water management	**8,000,000**	**-**	**8,000,000.00**	**5,464,319.00**	**2,535,681**
- 1003000000 - Natural Resources Conservation and Management	-	-	0	0	0
- 1004000000 - Water Resources Management	8,000,000	-	8,000,000.00	5,464,319.00	2,535,681
4519000500	**17,000,000**	**-**	**17,000,000.00**	**8,626,692.00**	**8,373,308**
- 1002000000 - Environment Management and Protection	17,000,000	-	17,000,000.00	8,626,692.00	8,373,308
4520000100 - Headquarters					
- 0724000000 - Inter-Governmental Revenue and Financial Matters					
- 0716000000					

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2016		2016	June 30th, 2017	

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the County budgets which are programmatic)

VIII. SIGNIFICANT ACCOUNTING POLICIES

The principle accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The receivables and payables are disclosed in the Statement of Assets and Liabilities.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

2. Reporting entity

The financial statements are for the Laikipia County Government. The financial statements encompass the reporting entity as specified under section 164 of the PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

The County Government recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Government.

Tax receipts

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

Transfers from the Exchequer

Transfer from Exchequer is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Donations and grants

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the entity or any other debt the County Government may take on will be treated on cash basis and recognized as receipts during the year of receipt.

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2017, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

County Own Generated Receipts

These include Appropriation-in-Aid and relates to receipts such as trade licences, cess, fees, property income among others generated by the County Government from its citizenry. These are recognised in the financial statements the time associated cash is received.

Returns to CRF Issues

These relate to unspent balances in the development, recurrent and deposit accounts at the end of the year which are returned to the County Revenue Fund (CRF) and appropriated through a supplementary budget to enable the County to spend funds. These funds are recognised once appropriated through a supplementary budget process.

b) Recognition of payments

The entity recognises all expenses when the event occurs and the related cash has actually been paid out by the entity.

Compensation of employees

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

Use of goods and services

Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

Interest on borrowing

Borrowing costs that include interest are recognized as payment in the period in which they incurred and paid for.

Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The stock of debt is disclosed as an annexure to the County consolidated financial statements.

SIGNIFICANT ACCOUNTING POLICIES (Continued

Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

4. In-kind contributions

In-kind contributions are donations that are made to the Laikipia County Government in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Laikipia County Government includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

5. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2016, this amounted to Kshs 75,000,000 compared to Kshs nil in prior period as indicated on note 26.4.

There were no other restrictions on cash during the year

6. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

7. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted and prescribed by the Public Sector Accounting Standards Board. Other liabilities including pending bills are disclosed in the financial statements.

SIGNIFICANT ACCOUNTING POLICIES (Continued

8. Non current assets

Non current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the entity fixed asset register a summary of which is provided as a memorandum to these financial statements.

9. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Laikipia County Government at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

10. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The Laikipia County Government budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 30th June 2016 for the period 1st July 2016 to 30 June 2017 as required by law. There was one supplementary budgets passed in the year. A high-level assessment of the entity's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

11. Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

12. Subsequent events

Events subsequent to submission of the financial year end financial statements to the National Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of National Treasury.

13. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

14. Related party transactions

Related party transactions involve cash and in kind transactions with the National Government, National Government entities and County Government entities. Specific information with regards to related party transactions is included in the disclosure notes.

IX. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHQUER RELEASES

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Total Exchequer Releases for quarter 1	592,758,236	275,963,911
Total Exchequer Releases for quarter 2	1,170,905,937	1,190,094,368
Total Exchequer Releases for quarter 3	532,768,236	551,927,812
Total Exchequer Releases for quarter 4	1,109,684,860	1,431,562,792
Total	**3,406,107,269**	**3,449,548,893**

(State the amount received vis a vis amount included in the CARA)

2 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2016 - 2017	2015 – 2016
			Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)				
DANIDA	4-5-2017	-	5,765,000	11,530,000
World Bank - Health Fund	3-4-2017	-	60,049,676	18,845,096
Grants Received from Multilateral Donors (International Organisations)				
(Insert name of donor)	-	-	-	-
(Insert name of donor)	-	-	-	-
Grants Received from other levels of government				
(Insert name of donor)	-	-	-	-
(Insert name of donor)	-	-	-	-
Total			**65,814,676**	**30,375,096**

(Include a brief explanation on grants received, from whom and for what purpose)

3 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Transfers from Central government entities:		
MINISTRY OF ROADS	57,271,971	43,820,740
MINISTRY OF HEALTH – FREE MATERNAL	86,042,500	52,457,500
MINISTRY OF HEALTH- USER FORGONE	9,872,520	9,305,967
Transfers from Counties:		
(insert name of budget agency)	-	-
(insert name of budget agency)	-	-
TOTAL	**153,186,991**	**105,584,207**

(Give a brief description of what the transfers relate to and from whom they were received)

4 PROCEEDS FROM DOMESTIC BORROWINGS

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions	-	-
Borrowing from Other Domestic Creditors	-	-
Domestic Currency and Domestic Deposits	-	-
Total	-	-

(Give a brief description of the nature and sources of borrowings including any assets pledged as security)

5 PROCEEDS FROM FOREIGN BORROWINGS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Total	-	-

(Give a brief explanation relating to sources of funds, interest charged and terms of repayment)

6 PROCEEDS FROM SALE OF ASSETS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
	-	-
Total	-	-

7 REIMBURSEMENTS AND REFUNDS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals and Private Organisations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organisations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
	-	-
Total	-	-

(Give a brief description on what the refunds relate to)

8 RETURNS OF EQUITY HOLDINGS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
	-	-
Total	-	-

(State briefly from which entities dividends or interest is derived from)

9 COUNTY OWN GENERATED RECEIPTS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Interest Received	-	-
Profits and Dividends	-	-
Rents	-	-
Other Property Income	-	-
Sales of Market Establishments	-	-
Receipts from Administrative Fees and Charges	-	-
Receipts from Administrative Fees and Charges - Collected as AIA	-	-
Receipts from Incidental Sales by Non-Market Establishments	-	-
Receipts from Sales by Non-Market Establishments	-	-
Receipts from Sale of Incidental Goods	-	-
Fines Penalties and Forfeitures	-	-
Receipts from Voluntary transfers other than grants	-	-
Business permits	-	-
Cesses	-	-
Poll rates	-	-
Plot rents	-	-
Other local levies	212,911,331	223,787,983
Administrative services fees	-	-
Various fees	-	-
Council's natural resources	-	-
Exploitation	-	-
Sales of council assets	-	-
Lease / rental of council's	-	-
Infrastructure assets	-	-
Other miscellaneous receipts	6,092,330	9,578,660
Other miscellaneous receipts	74,831,697	-
Insurance claims recovery	-	-
Medium term loans (1-3 yr repayment)	-	-
Long term loans (over 3 yr rpayment)	-	-
Transfers from reserve funds	-	-

Donations	-	-
Fund raising events	-	-
Other receipts from financial assets loan	-	-
Market/trade centre fee	59,367,200	62,085,234
Vehicle parking fees	-	-
Housing	20,242,249	14,992,722
Social premises use charges	-	-
School fees	-	-
Other education-related	261,000	208,600
Other education receipts	-	-
Public health services	-	19,092,938
Public health facilities operations	155,504,956	137,969,314
Environment & conservancy	-	-
Administration	-	-
Slaughter houses administration	-	-
Water supply administration	-	-
Sewerage administration	-	-
Other health & sanitation	-	-
Technical services fees	14,545,750	15,783,438
External services fees	-	-
Total	**543,756,513**	**483,498,889**

(Comment on the performance of the own generated funds between the two years)

10 RETURNED CRF ISSUES

	2016 - 2017	2015 – 2016
	Kshs	Kshs
LAIKIPIA COUNTY REVENUE FUND	297,884,887	-
LAIKIPIA COUNTY RECURRENT ACCOUNT	7,723,683	-
LAIKIPIA COUNTY DEVELOPMENT ACCOUNT	20,149	-
LAIKIPIA COUNTY HEALTH AND SANITATION	614,151	-
LAIKIPIA COUNTY EDUCATION AND GENDER	8,000	-
LAIKIPIA COUNTY OFFICE OF THE GOVERNOR	9,144	-
LAIKIPIA COUNTY WATER, ENVIRONMENT AND NATURAL RESOURCES	3,652	-
LAIKIPIA COUNTY PUBLIC SERVICE AND COUNTY ADMINISTRATION	301	-
LAIKIPIA COUNTY WASTE MANAGEMENT	235	-
LAIKIPIA COUNTY AGRICULTURE	5,947	-
LAIKIPIA COUNTY NORTH SUB-COUNTY	1,500	-

LAIKIPIA COUNTY EAST SUB-COUNTY	900	-
LAIKIPIA COUNTYREVENUE BOARD	7,523	-
LAIKIPIA COUNTY ROADS AND INFRASTRUCTURE	3,157	-
LAIKIPIA COUNTY FINANCE AND ECONOMIC PLANNING	99,684	-
LAIKIPIA COUNTY MISS TOURISM DONATION COLLECTION ACCOUNT	126,450	-
LAIKIPIA COUNTY INVESTMENT DONATION COLLECTION ACCOUNT	5,498,070	-
Total	**312,007,433**	-

(State what the refunds relate to and when they were appropriated for use)

11 COMPENSATION OF EMPLOYEES

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Basic salaries of permanent employees	-1,881,259,978	-1,744,888,943
Basic wages of temporary employees	-29,795,546	-
Personal allowances paid as part of salary	-115,000	-
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	-	-
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	**-1,911,170,524**	**-1,744,888,943**

(Give brief explanation including the comparative number of employees)

12 USE OF GOODS AND SERVICES

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Utilities, supplies and services	-6,546,040	-39,149,555
Communication, supplies and services	-13,203,372	- 7,454,618
Domestic travel and subsistence	-175,795,116	-323,515,599
Foreign travel and subsistence	-4,379,400	-10,339,406
Printing, advertising and information supplies & services	-25,219,451	-35,615,896
Rentals of produced assets	-	-375,800
Training expenses	-5,579,348	-6,248,103
Hospitality supplies and services	-152,073,874	-151,604,422
Insurance costs	-156,734,818	-134,964,164
Specialized materials and services	-85,243,363	-5,021,872
Office and general supplies and services	-20,477,961	-25,722,153
Other operating expenses	-29,532,337	-130,624,057
Routine maintenance – vehicles and other transport equipment	-12,621,206	-27,469,219
Routine maintenance – other assets	-73,934,255	-36,062,743
Fuel, oils and lubricants	-32,913,674	-17,859,085
Total	**-794,254,215**	**-952,026,692**

(Give a brief explanation of this category of expenses)

13 SUBSIDIES

Description	2016 - 2017	2015 – 2016
	Kshs	Kshs
Subsidies to Public Corporations		
See list attached	-	-
(insert name)	-	-
Subsidies to Private Enterprises		
See list attached	-	-
TOTAL	-	-

(Give explanation of the nature of subsidies and the kind of services that have been subsidised)

14 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2016 - 2017	2015 – 2016
	Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	-312,586,834	
Other Current Transfers, Grants and Subsidies	-220,000	-
Other Capital Grants and Trans	-4,950,100	
Transfers to Other Counties:		
COUNTY ASSEMBLY OF LAIKIPIA		-399,953,297
LAIKIPIA COUNTY CO-OPERATIVE DEVELO	-1,000,000	-8,000,000
LAIKIPIA COUNTY RMLF	-	-43,820,940
LAIKIPIA COUNTY HEALTH SECTOR SERVICES FUND	-	-18,845,096
DEPOSIT ACCOUNT	-	-77,120,000
LAIKIPIA COUNTY ENTERPRISE FUND	-999,995	-6,000,000
TOTAL	**-319,756,929**	**-553,739,333**

(Provide the nature and purpose of transfers and are these transfers to be recovered)

15 OTHER GRANTS AND OTHER PAYMENTS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Scholarships and other educational benefits	-50,564,521	-45,000,000
Emergency relief and refugee assistance	-5,879,559	-
Subsidies to small businesses, cooperatives, and self employed	-2,705,400	-
	-	
Total	**-59,149,480**	**-45,000,000**

(Provide explanation as to what other grants and payments relate to and who is the beneficiary)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

16 SOCIAL SECURITY BENEFITS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Government pension and retirement benefits	-	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	-	-

(Explain where the benefits are remitted and who the beneficiaries are)

17 ACQUISITION OF ASSETS

Non Financial Assets	2016 – 2017	2015 – 2016
	Kshs	Kshs
Purchase of Buildings	-4,332,339	-
Construction of Buildings	-268,856,100	- 75,117,201
Refurbishment of Buildings	-17,490,318	-15,790,563
Construction of Roads	-163,908,588	-184,019,853
Construction and Civil Works	-456,502,824	-211,637,523
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	-72,814,645	-21,757,705
Overhaul of Vehicles and Other Transport Equipment	-2,596,280	-
Purchase of Household Furniture and Institutional Equipment	-1,352,999	-4,649,811
Purchase of Office Furniture and General Equipment	-3,240,871	-17,203,704
Purchase of ICT Equipment	-16,273,099	-35,221,610
Purchase of Specialized Plant, Equipment and Machinery	-61,561,632	-66,662,846
Rehabilitation and Renovation of Plant, Machinery and Equip.	-82,467	-621,605
Purchase of Certified Seeds, Breeding Stock and Live Animals	-6,363,500	-8,689,213
Research, Studies, Project Preparation, Design & Supervision	-23,787,107	-11,001,779
Rehabilitation of Civil Works	-	-
Acquisition of Strategic Stocks and commodities	-3,153,689	-125,825,051
Acquisition of Land	-	-
Acquisition of Intangible Assets	-12,647,879	-
Financial Assets		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Foreign financial Institutions operating Abroad	-	-
Other Foreign Enterprises	-	-
Foreign Payables - From Previous Years	-	-
Total	**-1,114,964,337**	**-778,198,464**

18 FINANCE COSTS, INCLUDING LOAN INTEREST

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Exchange Rate Losses	-	-
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	-	-
Total	-	-

19 REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Repayments on Borrowings from Domestic	-	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-
Total	-	-

20 OTHER PAYMENTS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	
Other payments	-181,465,357	-46,469,271
	-181,465,357	**-46,469,271**

(Provide explanation as to what each component of other expenses relate to)

21A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency *	Indicate whether recurrent, Development, deposit, receipts e.t.c	Ex. rate (if in foreign currency)	2016 – 2017	2015 – 2016
				Kshs	Kshs
LAIKIPIA COUNTY REVENUE FUND - 1000171262	KES	RECEPTS/COLLECTION	-	11,347,008	297,884,877
LAIKIPIA COUNTY RECURRENT A/C - 1000171208	KES	RECURRENT	-	205,088	7,713,683
LAIKIPIA COUNTY DEVELOPMENT A/C - 1000171162	KES	DEVELOPMENT	-	5,543	20,149
ROADS MAINTENANCE LEVY FUND A/C- 1000285842	KES	RECURRENT / DEVELOPMENT	-	2,532,740	-
LAIKIPIA HEALTH SERVICES FUND A/C- 1000285858	KES	RECURRENT / DEVELOPMENT	-	24,523,082	-
LAIKIPIA COUNTY DEPOSIT A/C 1000285834	KES		-	-	-
LAIKIPIA EAST COLLECTION A/C 01141366378700	KES	RECEPTS/COLLECTION	-	2,300,827	-
LAIKIPIA WEST COLLECTION A/C 01141501762300	KES	RECEPTS/COLLECTION	-	-	2,868,215
NYAHURURU DIST HOSP FIF. A/C 023000027049	KES	RECEPTS/COLLECTION	-	18,838,172	19,873,544
NYAHURURU DIST HOSP. IMPREST A/C 023000027214	KES	RECURRENT / DEVELOPMENT	-	-	-
DOLDOL SUB COUNTY HOSP FIF A/C 064000064783	KES	RECEPTS/COLLECTION	-	1,485,780	687,230
DOL DOLSUB COUNTY HOSP. IMPREST - 064000064784	KES	RECURRENT / DEVELOPMENT	-	-	-
RUMURUTI SUB COUNTY HOSP FIF A/C 023000027937	KES	RECEPTS/COLLECTION	-	3,256,370	849,110
RUMURUTI SUB COUNTY HOSP IMPREST A/C 023000027935	KES	RECURRENT / DEVELOPMENT	-	-	-
NANYUKI TEACHING & REF HOSP FIF A/C 064000063932	KES	RECEPTS/COLLECTION	-	30,593,090	20,839,262

NANYUKI TEACHING & REF HOSP IMPREST A/C 064000064087	KES	RECURRENT / DEVELOPMENT	-	-	-
WARD DEV A/C 0160263710249	KES	RECURRENT / DEVELOPMENT	-	-	-
LAIKIPIA EAST A/C 0270262755246	KES	RECURRENT	-	-	900
LAIKIPIA WEST A/C 0160262760325	KES	RECURRENT	-	-	-
LAIKIPIA NORTH A/C 0270262769297	KES	RECURRENT	-	-	1,500
MIN OF HEALTH A/C 1158385285	KES	RECURRENT / DEVELOPMENT	-	-	614,151
DEVELOPMENT AUTHORITY A/C 064000065824	KES	RECURRENT / DEVELOPMENT	-	-	-
GOVERNORS A/C 064000064697	KES	RECURRENT	-	-	9,144
REVENUE BOARD A/C 0160263710336	KES	RECURRENT	-	-	7,523
PUBLIC SERVICE A/C 1158335423	KES	RECURRENT	-	-	301
FINANCE A/C 064000064809	KES	RECURRENT	-	-	99,684
TRADE A/C 01141366076400	KES	RECURRENT	-	-	-
WATER A/C 11583335679	KES	RECURRENT	-	-	3,652
EDUCATION A/C 1158334729	KES	RECURRENT	-	-	8,000
AGRICULTURE A/C 01141366076200	KES	RECURRENT	-	-	5,947
INFRASTRUCTURE A/C 0270262754475	KES	RECURRENT	-	-	3,157
LAIKIPIA COUNTY IMPREST A/C 01141366378701	KES	RECURRENT	-	421,405	-
LAIKPIA COUNTY BURSARY FUND A/C. 64000065823	KES	RECURRENT	-	-	-
COUNTY PUBLIC SERVICE BOARD - 0160262760226	KES	RECURRENT	-	-	-
LAIKIPIA EAST INVESTMENT DONATION A/C 064000064961	KES	RECURRENT	-	-	5,498,620
LAIKIPIA COUNTY MISS TOURISM DONATION COLLECTION ACCOUNT A/C 064000064962	KES	RECURRENT	-	-	126,450
LAIKIPIA COUNTY WASTE MANAGEMENT A/C 01141367792400	KES	RECURRENT	-	-	235

LAIKIPIA COUNTY HEALTH SERVICES FUND A/C 64000063891	KES	RECURRENT	-	-	-
LAIKIPIA COUNTY COOP. DEV FUND A/C. 1141366165000	KES	RECURRENT / DEVELOPMENT	-	-	-
LAIKIPIA COUNTY FAO CA PROJECT A/C. 1141367861300	KES	RECURRENT / DEVELOPMENT	-	-	-
LAIKIPIA COUNTY ALCHOLIC DRINKS A/C. 114136623700	KES	RECEPTS/COLLECTION	-	36,450	-
LAIKIPIA COUNTY HEALTH SECTOR SERVICES FUND (HSSF) A/C. 114136623700	KES	RECURRENT	-	3,908,262	
LAIKIPIA COUNTY ENTERPRISE FUND A/C. 1176375156	KES	RECURRENT / DEVELOPMENT	-	-	
Total				**99,453,817**	**357,115,334**

*Amount should be as per amount in the cash book.

21B: CASH IN HAND

	2016 – 2017	2015 – 2016
	Kshs	**Kshs**
Cash in Hand – Held in domestic currency	658,221	108,108
Cash in Hand – Held in foreign currency	-	-
Total	658,221	108,108

Cash in hand should also be analysed as follows:

	2016 – 2017	2015 – 2016
	Kshs	**Kshs**
Laikipia North – Doldol Hospital	-	-
Laikipia West - Rumuruti Division	-	-
Laikipia West - Rumuruti Sub County	447,265	16,670
Laikipia West - Nyahururu Sub County	-	-
Laikipia West - Nyahururu Sub County	43,598	11,010
Laikipia East - Ilpolei Barrier	-	48,000
Laikipia East - Banking Hall	-	933
Laikipia East - Nanyuki Referral Hospital	167,333	31,495
Igwamiti Office	25	-
Total	**658,221**	**108,108**

[Provide cash count certificates for each]

22: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2016 – 2017	2015 – 2016
	Kshs	Kshs
Government Imprests	-	-3,967,555
Clearance accounts	-	-
Total	-	**-3,967,555**

[Include a breakdown of the outstanding imprest below or as an annex to the notes if the list is longer than 1 page.]

Name of Officer or Institution	*Date Imprest Taken*	*Amount Taken*	*Amount Surrendered*	*Balance*
		Kshs	*Kshs*	*Kshs*
Name of Officer or Institution	dd/mm/yy	-	-	-
Name of Officer or Institution	dd/mm/yy	-	-	-
Name of Officer or Institution	dd/mm/yy	-	-	-
Name of Officer or Institution	dd/mm/yy	-	-	-
Total				-

23. ACCOUNTS PAYABLE

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Deposits	-	-
	-	-
Total	-	-

[Provide short appropriate explanations as necessary]

24. FUND BALANCE BROUGHT FORWARD

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Bank accounts	357,115,334	400,467,568
Cash in hand	108,108	136,383
Accounts Receivables	-3,967,555	3,967,555
Accounts Payables		-
Total	**353,255,887**	**404,571,505**

[Provide short appropriate explanations as necessary]

25: PRIOR YEAR ADJUSTMENTS

Description of the error	2016 – 2017	2015 – 2016
	Kshs	Kshs
Adjustments on bank account balances	-	-
Adjustments on cash in hand	-	-
Adjustments on payables	-	-
Adjustments on receivables	-	-
Cash and cash equivalent at END of the year	-	Nil
Adjustment on Cash and cash equivalent at BEGINNING of the year	Nil	-

i. Net Financial Position

As at 30/6/2016	Kshs As previously reported	Kshs Adjustment	Kshs Restated at 30/6/2017
Net financial position	353,255,887	-	-
Transfer to CRF	-	- 353,255,887	-
	353,255,887	**- 353,255,887**	**-**

26.0: OTHER IMPORTANT DISCLOSURES

26.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Construction of buildings	322,862,565	391,858,293.60
Construction of civil works	276,431,141	363,311,273.50
Supply of goods	309,899,095	204,439,708.60
Supply of services	131,949,201	34,335,320.20
	1,041,142,002	**993,944,595.90**

26.2: PENDING STAFF PAYABLES (See Annex 2)

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others (*specify*)	-	-
	-	-

26.3: OTHER PENDING PAYABLES (See Annex 3)

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Amounts due to National Government entities	-	-
Amounts due to County Government entities	-	-
Amounts due to third parties	-	-
Others (*specify*)	-	-
	-	-

(Provide explanations for the prior year adjustments made, their nature and effect on the fund balance of the County)

26.4: DEPOSIT ACCOUNT BALANCE

	2015 – 2016	2014 – 2015
	Kshs	Kshs
LAIKIPIA COUNTY DEPOSIT A/C 1000285834	75,000,000	-
TOTAL	75,000,000	-

27 RELATED PARTY DISCLOSURES

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the County Government:

- Key management personnel that include the Governor, the Deputy Governor Members of the County Assembly, CECs and Chief Officers for various County Ministries and Departments;
- County Ministries and Departments;
- The National Government;
- Other County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

Related party transactions:

	2016/2017	2015/2016
	Kshs	Kshs
Key Management compensation	-	-
Transfers to the County Assembly	-	-
Transfers to other County Government entities	-	-
Transfers to County Ministries and Departments	-	-
Transfers from other County Government Entities	-	-

28 ESTABLISHMENT OF OTHER COUNTY GOVERNMENT ENTITIES

The PFM Act, 2012 section 182 enables the County Government to establish and resolve County Corporations/ entities. For purposes of follow up on financial reporting, audit and disclosure, outlined below is a list of entities established by the County Government since inception.

Entity	Date Established	Location	Accounting Officer responsible
NYAHURURU WATER AND SANITATION CO.	-	NYAHURURU	-
NANYUKI WATER AND SANITATION CO.	-	NANYUKI	-
RUMURUTI WATER AND SANITATION CO.	-	RUMURUTI	-
LAIKIPIA COUNTY BURSARY FUND	-	NANYUKI	-
LAIKIPIA COUNTY ENTERPRISE FUND	-	NANYUKI	CECILIA W. MAINA
LAIKIPIA COUNTY COOPERATIVE FUND	-	NANYUKI	PAUL RINGERA
LAIKIPIA COUNTY EXECUTIVE CAR AND MORTGAGE FUND	-	NANYUKI	C.O. – COUNTY ADMINISTRATION
LAIKIPIA COUNTY EXECUTIVE STAFF CAR AND MORTGAGE FUND	-	NANYUKI	-

CONSTRUCTION AND CIVIL WORKS

S/NO.	SUPPLIER NAME	ORIGINAL AMOUNT	DATE CONTRACTE	AMOUNT PAID TO-DATE	OUTSTANDING BALANCE 2017	OUTSTANDING BALANCE 2016	COMMENTS
1	GALLOP AFRICA LTD		-	-	219,828	-	
2	STADAN GENERAL MERCHANTS	3,942,250	-	-	3,942,250	-	
3	NDONGORO GENERAL CONTRACTORS	3,472,460	-	-	3,472,460	-	
4	COLTI CONSTRUCTION LTD	-	-	-	344,218	-	
5	SIMHAN COMMECIAL AGENCY	3,898,760	-	-	3,898,760	-	
6	JANRA HOLDINGS LTD	366,879	-	-	366,879	-	
7	RAWAMU ENTERPRISES	2,600,801	-	-	2,600,801	-	
8	UPZ ENTERPRISES LIMITED	1,300,843	-	-	1,300,843	-	
9	STADAN GENERAL MERCHANTS	1,693,895	-	-	1,693,895	-	
10	SPARLEX LTD	992,380	-	(76,995)	1,069,375	-	
11	QUEENSREP INVESTMENT	2,679,390	-	-	2,679,390	-	
12	GERMA AFRICA	492,304	-	-	492,304	-	
13	WINNET TECHNOLOGIES	3,550,087	-	-	3,550,087	-	
14	FRAMU CONTRACTORS		-	-	113,695	-	
15	WINNET TECHNOLOGIES	2,056,720	-	129,000	1,927,720	-	
16	BIRITHI ENTERPRISES LTD	1,144,936	-	-	1,144,936	-	
17	KIGIMA ENGINEERING AND CONTRACTORS	789,043	-	-	789,043	-	
18	EUROTIK COMPANY LTD	27,752,320	-	-	27,752,320	-	
19	HAWI KENYA LTD	11,393,601	-	6,140,542	5,253,059	-	
20	JOYCOTT CONSTRUCTION LTD	128,000,107	-	67,740,385	60,259,722	-	
21	NDIKA BUILDING AND ELECTRIC	442,500	-	-	442,500	-	
22	YOUNG TECH LTD	3,932,118	-	-	3,932,118	-	
23	ANGEL KISS LTD,	3,849,716	-	-	3,849,716	-	
24	GREENWAYS INTERNATIONAL LTD	343,940	-	-	343,940	-	
25	TRUCK SIDE ADVERTISING(K) LTD	1,500,000	-	-	1,500,000	-	
26	FAYATECH AGENCIES	995,338	-	-	995,338	-	
27	Engalong Constraction Ltd	3,810,310	-	3,514,683	295,628	-	
28	Walk Tall	3,065,300	-	-	3,065,300	-	
29	Jomudi Enterprises	3,787,864	-	-	3,787,864	-	
30	Joirewa Contractors	3,083,860	-	2,844,595	239,265	-	
31	Joirewa Contractors	1,409,600	-	-	1,409,600	-	
32	Canon Builders	3,505,520	-	3,233,540	271,980	-	
33	Hemisphere International Ltd	3,257,576	-	3,004,833	252,743	-	
34	Manze Construction Ltd	2,663,601	-	-	2,663,601	-	
35	sambaza co Ltd	3,294,000	-	3,038,431	255,569	-	
36	Ceci Design Builders	2,158,105	-	-	2,158,105	-	
37	Coswat Enterprises	3,033,400	-	-	3,033,400	-	
38	Phanlay Ltd	1,927,920	-	-	1,927,920	-	
39	Wiltime Enterprises	3,524,678	-	3,251,212	273,466	-	
40	Lagafa Enterprises Ltd	3,694,600	-	3,407,950	286,650	-	
41	Willa Construction Ltd	497,640	-	-	497,640	-	
42	Malaso Road Construction	3,955,600	-	3,648,700	306,900	-	
43	Nalepo Company	3,938,548	-	-	3,938,548	-	
44	House Wives Road Contactors	2,361,760	-	-	2,361,760	-	
45	Immortal Earth Contractors	3,398,800	-	3,135,100	263,700	-	
46	Male Logistic International	3,317,800	-	-	3,317,800	-	
47	Judann Constraction Ltd	1,479,742	-	-	1,479,742	-	
48	Kahuro Merchants Ltd	1,891,032	-	1,744,314	146,718	-	
49	Simhan Commercial Agency Ltd	1,220,320	-	-	1,220,320	-	
50	Colti Cosntruction ltd	1,444,200	-	-	1,444,200	-	
51	Royal Elegant Contractors Ltd	2,958,000	-	-	2,958,000	-	
52	Estam Traders	139,300	-	128,492	10,808	-	
53	Guzmania General Contractors Ltd	2,797,253	-	-	2,797,253	-	
54	Ceci Design Builders	1,586,000	-	-	1,586,000	-	
55	The Jay Investment Company Ltd	940,000	-	-	940,000	-	
56	Laikipia Logistics	808,000	-	-	808,000	-	
57	Holale Constraction Ltd	3,651,680	-	3,368,360	283,320	-	
58	Sambaza Company Ltd	3,294,000	-	3,038,431	255,569	-	
59	Estam Traders	2,544,210	-	-	2,544,210	-	
60	Engalong Constraction Ltd	1,938,360	-	1,787,970	150,390	-	
61	Endedakan Ltd	1,609,680	-	1,484,791	124,889	-	
62	Endedakan Ltd	503,800	-	-	503,800	-	

63	Kangumu Co. Ltd	1,765,400	-	-	1,765,400	-	
64	Engalong Constraction Ltd	1,936,670	-	-	1,936,670	-	
65	Chepchok Contractors	1,999,840	-	-	1,999,840	-	
66	Samar General Merchants	998,412	-	-	998,412	-	
67	Textracom Enterprises	1,775,235	-	1,637,501	137,734	-	
68	Bridgevillee Height Ltd	2,999,470	-	2,766,753	232,718	-	
69	Push & pull Master Contractors	2,235,000	-	2,061,595	173,405	-	
70	The Jay Investment Company Ltd	1,458,000	-	-	1,458,000	-	
71	Royal Elegant Contractors Ltd	1,241,200	-	-	1,241,200	-	
72	Foreland Investment Ltd	915,000	-	-	915,000	-	
73	Nyamonda Mothers & Daughter	1,946,741	-	-	1,946,741	-	
74	Malle logistics International Ltd	3,317,800	-	-	3,317,800	-	
75	Laikipia Logistics	1,101,072	-	1,044,120	56,952	-	
76	Laicen Enterprises	3,454,890	-	-	3,454,890	-	
77	House Wives Road Contactors	2,454,328	-	-	2,454,328	-	
78	Mbiwa Constraction	770,550	-	710,766	59,784	-	
79	The Jay Investment Company Ltd	1,763,200	-	1,626,400	136,800	-	
80	Stadan General Contractors & Suppliers	1,723,760	-	-	1,723,760	-	
81	Danblaq Co. Ltd	911,760	-	-	911,760	-	
82	Gefro Imani Co	2,926,407	-	-	2,926,407	-	
83	Direct Auto Parts & Services Ltd	13,437,660	-	-	13,437,660	-	
84	Endedakan Ltd	881,790	-	-	881,790	-	
85	Stadan General Contractors & Suppliers	1,387,360	-	-	1,387,360	-	
86	Murichu Contractors	425,024	-	-	425,024	-	
87	Lampstand Holding Ltd	1,182,272	-	-	1,182,272	-	
88	Febi Entreprises	765,600	-	-	765,600	-	
89	Vasch Properties	3,664,440	-	-	3,664,440	-	
90	Njunu Builders	2,787,582	-	-	2,787,582	-	
91	Lagafa Enterprises Ltd	1,817,836	-	-	1,817,836	-	
92	Kinconsult associates	5,000,000	-	-	5,000,000	-	
93	Sasu Contractors Ltd	2,418,815	-	2,231,148	187,667	-	
94	Ceci Design Builders	696,800	-	-	696,800	-	
95	Golden Pebbles Contraction Ltd	2,908,241	-	-	2,908,241	-	
96	Perfect Maintanance Agencies Ltd	942,500	-	-	942,500	-	
97	Gwaura Ltd	3,995,910	-	3,685,883	310,028	-	
98	Mt Kenya Leward	5,105,026	-	4,708,946	396,080	-	
99	M/S Kajoc ventures	820,000	-	-	820,000	-	
100	M/S Endandakani ltd	490,448	-	-	490,448	-	
101	Logistics ltd	2,076,168	-	-	2,076,168	-	
102	The Jay Investment Company Ltd	2,040,646	-	-	2,040,646	-	
103	KIBSON GENERAL MERCHANTS	295,510	-	-	295,510	-	
104	Transphase limited	1,183,200	-	-	1,183,200	-	
105	Gymllus enterprises	578,399	-	-	578,399	-	
106	Niksam construction	578,399	-	-	578,399	-	
107	Desima agency ltd	1,216,260	-	-	1,216,260	-	
108	Venker investment	507,732	-	-	507,732	-	
109	Push and pull Contractors	1,387,940	-	-	1,387,940	-	
110	Queens rep investment	533,793	-	-	533,793	-	
111	SIMLEY CIVIL AND ENGINEERING CONTRACTORS	3,920,104	-	-	3,920,104	-	
112	CHEMI CHEMI SUPPLIES LTD	370,803	-	-	370,803	-	
113	STINGER ENTERPRISES	1,075,320	-	-	1,075,320	-	
114	ENDEKAN LTD	3,887,548	-	-	3,887,548	-	
115	WOMEN ACHIEVERS LTD	337,996	-	-	337,996	-	
116	CHEMI CHEMI SUPPLIES LTD	292,153	-	-	292,153	-	
117	FEBI ENTERPRISES LTD	3,990,000	-	-	3,990,000	-	
118	NANYUKI MACHINERY SERVICES	799,600	-	-	799,600	-	
119	HOUSE WIVES ROAD CONSTRUCTIC	201,684	-	-	201,684	-	
120	ENGALONG LTD	3,993,104	-	-	3,993,104	-	
121	JOPECHA BUILDING AND CIVIL WOI	1,857,500	-	-	1,857,500	-	

122	GLOBAL INTERJAPAN	2,912,712	-	-	2,912,712	-	
123	WILTIME ENTERPRISES	3,977,115	-	-	3,977,115	-	
124	KAMPIT HOLDING KENYA LTD	1,997,105	-	-	1,997,105	-	
125	KIBSON GENERAL MERCHANTS	2,273,784	-	-	2,273,784	-	
126	FRAMU CONTRACTORS LTD	1,517,601	-	-	1,517,601	-	
127	NANYUKI MACHINERY SERVICES	1,308,176	-	-	1,308,176	-	
128	FAIRHEADS CONSTRUCTION AND W	3,923,485	-	-	3,923,485	-	
129	IFATA ENGINEERING SERVICES LTD	448,641	-	-	448,641	-	
130	KIWAN HARDWARE	3,560,650	-	-	3,560,650	-	
131	NYAHURURU BUILDING CONSTRUC	1,997,142	-	-	1,997,142	-	
132	GAGA HARDWARE STORE	248,820	-	-	248,820	-	
133	SELECT ANGLE KISS LTD	1,982,788	-	-	1,982,788	-	
134	NDIRANGU HARDWARE	1,997,520	-	-	1,997,520	-	
135	STEVEMOH CONSTRUCTION LTD	1,528,800	-	-	1,528,800	-	
136	MASTEN CO LTD	900,000	-	-	900,000	-	
137	SELECT ANGLE KISS LTD	946,000	-	-	946,000	-	
138	STEVEMOH CONSTRUCTION LTD	2,404,800	-	-	2,404,800	-	
139	NDIRANGU HARDWARE	1,997,520	-	-	1,997,520	-	
140	SELECT ANGLE KISS LTD	1,072,130	-	-	1,072,130	-	
141	SELECT ANGLE KISS LTD	1,808,100	-	-	1,808,100	-	
142	ASKAS ENTERPRISES	2,604,635	-	-	2,604,635	-	
143	KAMPIT HOLDING KENYA LTD	700,000	-	-	700,000	-	
144	GRADTECH HOLDINGS LIMITED	1,742,900	-	-	1,742,900	-	
145	KIWANI HARDWARE	143,499	-	-	143,499	-	
		457,222,269	**-**	**135,037,445**	**322,862,565**	**-**	
	CONSTRUCTION OF BUILDING						
1	LAIKIPIA LOGISTICS	1,399,598	-	-	1,399,598	-	
2	CANON BUILDERS AND RENOVATORS LTD	982,392	-	42,349	940,043	-	
3	FRAMU CONTRACTORS LTD	2,240,722	-	-	2,240,722	-	
4	LEVISA QUARRY CONTRACTORS	962,108	-	-	962,108	-	
5	RURICH HOLDINGS LTD	1,247,777	-	-	1,247,777	-	
6	JONJU BUILDINGS CONSTRUCTION	4,375,230	-	-	4,375,230	-	
7	ROBKAM BUILDING CONTRACTIORS	4,369,568	-	-	4,369,568	-	
8	NGURE STRUCTURAL BUILDERS & CIVIL ENGINEERING WORK	900,983	-	-	900,983	-	
9	BEGRA CONTRACTORS	1,573,227	-	-	1,573,227	-	
10	NYAHURURU BUILDING AND GENERAL CONSTRUCTION	1,997,880	-	-	1,997,880	-	
11	NDIRANGUS HARDWARE	1,801,125	-	-	1,801,125	-	
12	WELCAP WORKS LIMITED	568,400	-	-	568,400	-	
13	TRUNKER END ENTERPRISES	-	-	-	8,000	-	
14	Temco Building & Construction Ltd	2,920,200	-	-	2,920,200	-	
15	SASU CONTRACTORS	1,650,620	-	-	1,650,620	-	
16	NJADRI BUILDING & CONSRUCTION	730,390	-	-	730,390	-	
17	NJUGA CONTRACTORS	4,499,996	-	-	4,499,996	-	
18	GREEN RUBY CONSTRUCTION	2,148,064	-	-	2,148,064	-	
19	M/S LEVISA QUARRY CONTRACTORS	961,490.80	-	-	961,491	-	
20	CIMAX MERCHANT AND GENERAL MERCHANTS	317,573.00	-	-	317,573	-	
21	FLAVA HOLDINGS	1,167,550	-	-	1,167,550	-	
22	KIALAI ENTERPRISES		-	-	69,886	-	
23	KIBSON GENERAL MERCHANTS	-	-	-	51,343	-	
24	KIBSON GENERAL MERCHANTS	-	-	-	44,978	-	
25	RIO CRAFT CONSTRUCTION	1,131,951	-	-	1,131,951	-	
26	THE LOX CARGO	3,200,411	-	-	3,200,411	-	
27	GOLDEN PEBBLES CONSTRUCTION CO LTD	2,040,126	-	-	2,040,126	-	
28	OLE SEGUTI INVESTMENT	3,407,710	-	-	3,407,710	-	
29	MJENGO & ALLIED COMPANY LTD	4,667,239	-	-	4,667,239	-	
30	CANON BUILDERS AND RENOVATORS	2,797,087	-	-	2,797,087	-	
31	MEGATRONICS HOLDINGS LTD	2,697,540	-	-	2,697,540	-	
32	CANON BUILDERS AND RENOVATORS	956,812	-	-	956,812	-	

33	FAMOUS IRURA CONSTRUCTION	895,355	-	787,295	108,060	-	
34	LENEKA 2004 WORKS	1,616,228	-	-	1,616,228	-	
35	JANRA HOLDINGS LTD	1,246,490	-	-	1,246,490	-	
36	ESVEN ENTERPRISES	47,561	-	-	47,561	-	
37	NDUWANJACONSTRUCTION LIMITE	-	-	-	12,446	-	
38	NJUGA CONTRACTORS	-	-	-	45,194	-	
39	STADAN GENERAL MERCHANTS	-	-	-	86,674	-	
40	AKHOIYA BUILDING CONTRACTORS	49,146	-	-	49,146	-	
41	MT KENYA BUILDERS CO. LTD	1,540,434	-	-	1,540,434	-	
42	MBIWA CONSTRUCTION CO LTD	4,920,208	-	69,170	4,851,038	-	
43	PRIME PORT GENERAL SUPPLIES LTD	2,393,741	-	-	2,393,741	-	
44	ROSKARD CONSRUCTION LTD	53,365,297	-	32,001,496	21,363,801	-	
45	LENEKA 2004 WORKS	11,346,563	-	9,703,453	1,643,110	-	
46	NYONJORO HARDWARE AND SU	489,800	-	-	489,800	-	
47	LENANA PEAK LTD*	5,073,595	-	383,592	4,690,003	-	
48	GEODEV SOLUTIONS*	398,040	-	-	398,040	-	
49	CHEPCHOK CONTRACTORS *	5,672,875	-	-	5,672,875	-	
50	FRENCE ENTERPRISES *	50,780	-	-	50,780	-	
51	FRENCE ENTERPRISES *	103,760	-	-	103,760	-	
52	YOUNGTECH HOLDINGS LTD*	143,800	-	-	143,800	-	
53	YOUNGTECH HOLDINGS LTD*	309,050	-	-	309,050	-	
54	YOUNGTECH HOLDINGS LTD*	257,010	-	-	257,010	-	
55	LAGAFA ENTERPRISES LTD *	2,505,739	-	-	2,505,739	-	
56	NYONJORO EAST AFRICA	489,800	-	-	489,800	-	
57	LENANA PEAK LTD	474,830	-	-	474,830	-	
58	MASTERS VENTURES	5,174,250	-	-	5,174,250	-	
59	KABURN CONSTRUCTION CO LT	4,836,869	-	-	4,836,869	-	
60	ORITERE BUILDING AND CONTR	4,723,042	-	-	4,723,042	-	
61	VLAKEN CONSTRACTORS LTD	5,304,738	-	-	5,304,738	-	
62	DANBLAQ COMPANY LIMITED	4,794,698	-	-	4,794,698	-	
63	THEEJAY INVESTMENT.CO.LTD	4,986,956	-	-	4,986,956	-	
64	KIRISIA ENGINEERING CO LTD	5,500,784	-	-	5,500,784	-	
65	GOLDLINE MERCHANTS	4,996,746	-	-	4,996,746	-	
66	MT KENYA HARDROCKS CO LTD	4,971,789	-	-	4,971,789	-	
67	ENDADAKAN LIMITED	489,330	-	-	489,330	-	
68	ENGALONG LIMITED	488,850	-	-	488,850	-	
69	MAXWEL BUILDING AND CONST	431,750	-	-	431,750	-	
70	PHERISAT HOLDING LIMITED	469,420	-	-	469,420	-	
71	SAWASAWA COMPANY LIMITED	488,615	-	-	488,615	-	
72	SAPATH ELECTRICAL %HARDWA	4,836,869	-	-	4,836,869	-	
73	YOUNG TECH LTD	259,500	-	-	259,500	-	
74	NEWYORK ENTERPRISES	489,610	-	-	489,610	-	
75	SWEETVINE COMPANY LTD	4,725,828.00	-	-	4,725,828	-	
76	Napier Enterprises	596,796	-	-	596,796	-	
77	Joking Hardaware	1,362,915	-	-	1,362,915	-	
78	Joking Hardaware	562,480	-	-	562,480	-	
79	Joking Hardaware	1,069,319	-	-	1,069,319	-	
80	Begra contractors	1,698,890	-	-	1,698,890	-	
81	DGS CONTRACTORS	2,177,343	-	-	2,177,343	-	
82	GEODEV SOLUTIONS	1,146,752	-	-	1,146,752	-	
83	SIMHAN COMMERCIAL AGENCY	1,188,257	-	-	1,188,257	-	
84	VENKER INVESTMENT	1,110,909	-	-	1,110,909	-	
85	GEWAMU BUILDERS	1,156,079	-	-	1,156,079	-	
86	GRADTECH HOLDINGS LIMITED	1,676,576	-	-	1,676,576	-	
87	WINNET TECHNOLOGIES	1,146,045	-	-	1,146,045	-	
88	GYMULLUS ENTERPRISES	448,678	-	-	448,678	-	
89	RAMNKA INVESTMENT LIMITED	895,000	-	-	895,000	-	
90	RAMNKA INVESTMENT LIMITED	895,000	-	-	895,000	-	
91	LENEKA 2004 MEGAWORKS	1,139,385	-	-	1,139,385	-	
92	MT KENYA LEEWARD BUILDERS	5,188,338	-	-	5,188,338	-	
93	CIFRA CONTRACTORS	882,818	-	-	882,818	-	
94	JUMANN CONSTRUCTION LIMITED	1,799,223	-	-	1,799,223	-	
95	WILA CONSTRUCTION	951,192	-	-	951,192	-	
96	DACIKA CONSTRUCTION	1,100,280	-	-	1,100,280	-	
97	NYAHURURURU BUILDING AND CONSTRUCTION LIMITED	1,123,611	-	-	1,123,611	-	

98	SELECT ANGEL KISS LIMITED	1,121,998	-	-	1,121,998	-	
99	MULTITASK VENTURES COMPANY	1,099,958	-	-	1,099,958	-	
100	WILSAM CONSTRUCTION	1,077,327	-	-	1,077,327	-	
101	WILSAM CONSTRUCTION	911,644	-	-	911,644	-	
102	KAHURO MERCHANTS	403,777	-	-	403,777	-	
103	HYDROTECH INTERSERVICE	1,104,877	-	-	1,104,877	-	
104	RUWEZO CO LTD	980,385	-	-	980,385	-	
105	PLUMBERS HARDWARE	495,053	-	-	495,053	-	
106	DIPLO CONTRACTORS LTD	732,621	-	-	732,621	-	
107	M/S ARTPRICE COMPANY LTD	1,194,174	-	-	1,194,174	-	
108	M/S GRACIOUS AGENCIES	568,064	-	-	568,064	-	
109	M/S GRACIOUS AGENCIES	299,686	-	-	299,686	-	
110	SELECT ANGEL KISS LIMITED	1,981,512	-	-	1,981,512	-	
111	CANON BUILDERS AND RENOVATIONS	3,996,200	-	3,513,900	482,300	-	
112	BURANGI LIMITED	348,371	-	-	348,371	-	
113	Burangi limited	378,171	-	-	378,171	-	
114	CANON BUILDERS AND RENOVATIONS	3,963,952	-	-	3,963,952	-	
115	Hawi kenya ltd	14,297,814	-	-	14,297,814	-	
116	Transphase limited	399,794	-	-	399,794	-	
117	Gwaura ltd	2,994,679	-	-	2,994,679	-	
118	Rurich holdings ltd	1,389,071.00	-	-	1,389,071	-	
119	Youngtech Holdings ltd	3,967,432	-	-	3,967,432	-	
120	Kasima General Merchants ltd	397,184	-	-	397,184	-	
121	Wamindi contractors	359,084.80	-	-	359,085	-	
122	Twagagi building construction	962,639	-	-	962,639	-	
123	FAIRHEAD CON.&WATER CO.LTD	3,964,416	-	-	3,964,416	-	
124	Coswat Enterprises ltd	397,938	-	-	397,938	-	
125	Kiwan General Construction	3,983,672	-	-	3,983,672	-	
126	GITMOH COMPANY LTD	3,959,776	-	-	3,959,776	-	
127	DASTEP COMPANY LTD	395,045	-	-	395,045	-	
128	Rambuya ltd	384,957	-	-	384,957	-	
129	Gwaura limited	374,100	-	-	374,100	-	
130	Gymllus enterprises	399,388	-	-	399,388	-	
131	Kasima General Merchants ltd	397,184	-	-	397,184	-	
132	CIMAX MERCHANT &GENERAL SUPPLY	399,340	-	-	399,340	-	
133	LEVISA QUARRY CONTRACTORS	390,456	-	-	390,456	-	
134	Twagagi building construction	1,641,527.60	-	-	1,641,528	-	
135	LAMSTAND HOLDINGS LTD	1,783,720	-	-	1,783,720	-	
136	DGS CONTRACTORS LTD	3,892,960	-	-	3,892,960	-	
137	Stadan General Contractors	397,938	-	-	397,938	-	
138	Canon steel &fabricators	399,504.00	-	-	399,504	-	
139	PRIMEPORT GENERAL SUPPILIES	398,518.00	-	350,421	48,097	-	
140	Danblaq company company	3,893,540.00	-	-	3,893,540	-	
141	Desima agency ltd	399,272.00	-	-	399,272	-	
142	Begra contractors	399,562.00	-	-	399,562	-	
143	Beked construction	1,105,445.00	-	-	1,105,445	-	
144	Burangi ltd	3,999,946.00	-	3,517,194	482,752	-	
145	Stadan General Contractors	397,938.00	-	-	397,938	-	
146	Colti Construction	399,678	-	-	399,678	-	
147	Lineo General Merchants	396,720.00	-	-	396,720	-	
148	MBARITE CONSTRUCTION	399,330.00	-	-	399,330	-	
149	MBARITE CONSTRUCTION	399,330	-	-	399,330	-	
150	House wives road contractors ltd	326,551.00	-	-	326,551	-	
151	Malaso Road contractors ltd	336,318.00	-	-	336,318	-	
152	Gefro-imani co. ltd	3,999,912	-	3,517,164	482,748	-	
153	MBARITE CONSTRUCTION	256,023.60	-	225,124	30,899	-	
154	Gwaura limited	3,998,288	-	3,515,736	482,552	-	
155	DASTEP COMPANY LTD	3,978,000	-	3,497,897	480,103	-	
156	Nakitongo hardware & contractors ltd	3,867,208	-	3,400,476	466,732	-	
157	Daphy Holdings Co LTD	324,046	-	284,937	39,109	-	
158	Daphy Holdings Co LTD	325,032	-	285,804	39,228	-	
159	RAWAMU ENTERPRIES	900,000	-	-	900,000	-	

160	SAMBAZA CO LTD	73,800	-	-	73,800	-	
161	GRACIOUS AGENCIES CO LTD	1,098,868	-	-	1,098,868	-	
162	RUWEZO COMPANY LIMITED	245,228	-	-	245,228	-	
163	ECO CONCEPT	1,236,061	-	-	1,236,061	-	
164	FAMOUS IRURA BUILDING CONTRA	1,077,222	-	-	1,077,222	-	
		341,208,627	-	**65,096,008**	**276,431,141**	-	
	SUPPLY OF GOODS						
1	GLOBAL INTER JAPAN	843,600	-	-	843,600	-	
2	GLOBAL INTER JAPAN	193,397	-	-	193,397	-	
3	ADMAZ PRODUCTS	1,495,000	-	-	1,495,000	-	
4	GLOBAL INTER JAPAN	450,000	-	-	450,000	-	
5	GLOBAL INTER JAPAN	90,000	-	-	90,000	-	
6	NEO-TECH GENERAL MERCHANTS LTD	82,500	-	-	82,500	-	
7	GLOBAL INTER JAPAN	305,520	-	-	305,520	-	
8	JUMPLINKS	360,000	-	-	360,000	-	
9	josi construction company ltd	408,000	-	-	408,000	-	
10	Grandtech Holdings Ltd	1,488,400	-	-	1,488,400	-	
11	Josi construction company ltd	255,000	-	-	255,000	-	
12	GLOBAL INTER JAPAN	148,650	-	-	148,650	-	
13	GLOBAL INTER JAPAN	137,360	-	-	137,360	-	
14	GLOBAL INTER JAPAN	168,160	-	-	168,160	-	
15	EUROTIK COMPANY LTD	13,876,160	-	-	13,876,160	-	
16	VILLAGE MASTERS LIMITED	1,200,000	-	-	1,200,000	-	
17	TIMTRADE CONVERTERS LTD	7,000,000	-	-	7,000,000	-	
18	EUROTIK COMPANY LTD	-	-	-	501,377	-	
19	MATCH ELECTRICALS	502,900	-	-	502,900	-	
20	EUROTIK COMPANY LTD	1,722,059	-	-	1,722,059	-	
21	MATCH ELECTRICALS	1,720,560	-	-	1,720,560	-	
22	MATCH ELECTRICALS	1,163,639	-	-	1,163,639	-	
23	ACHELIS MATERIAL HANDLING LTD		-	-	1,712,068	-	
24	RAWAMU ENTERPRISES	450,000	-	-	450,000	-	
25	PULSE HEATHCARE LTD	185,000	-	-	185,000	-	
26	PULSE HEATHCARE LTD	339,000	-	-	339,000	-	
27	KERIO VALLEY DEVELOPMENT AUTHORITY	342,000	-	-	342,000	-	
28	KENYA AGRICULTURE RESEARCH INSTITUTE	2,250,000	-	-	2,250,000	-	
29	RANGES LTD	2,000,000	-	-	2,000,000	-	
30	RABBIT HIVE COMMERCIAL AGENCIES	5,675,000	-	-	5,675,000	-	
31	KERIO VALLEY DEVELOPMENT AUTHORITY	735,000	-	-	735,000	-	
32	KERIO VALLEY DEVELOPMENT AUTHORITY	680,000	-	-	680,000	-	
33	MULTICARE M. SUPPLIERS LTD*	1,800,000	-	-	1,800,000	-	
34	MULTICARE M. SUPPLIERS LTD*	800,000	-	-	800,000	-	
35	TOEZ PHARMACEUTICALS	425,400	-	-	425,400	-	
36	TOEZ PHARMACEUTICALS	140,000	-	-	140,000	-	
37	TOEZ PHARMACEUTICALS	130,600	-	-	130,600	-	
38	TOEZ PHARMACEUTICALS	27,450	-	-	27,450	-	
39	BENMED PHARMACEUTICALS	344,600	-	-	344,600	-	
40	BENMED PHARMACEUTICALS	811,200	-	-	811,200	-	
41	BENMED PHARMACEUTICALS	897,300	-	-	897,300	-	
42	BENMED PHARMACEUTICALS	780,100	-	-	780,100	-	
43	BENMED PHARMACEUTICALS	610,200	-	-	610,200	-	
44	BENMED PHARMACEUTICALS	1,152,950	-	-	1,152,950	-	
45	BENMED PHARMACEUTICALS	598,800	-	-	598,800	-	
46	KENYA MEDICAL SUPPLIES AUTH	2,310	-	-	2,310	-	
47	INCOME TAX PAYE ACCOUNT	84,844	-	-	84,844	-	
48	YOUNGTECH HOLDINGS LTD	329,000		-	329,000	-	
49	NDIKA BUILDING &ELECTRICAL \	554,690		-	554,690	-	
50	KENLINK ELECTRICAL	117,240	-	-	117,240		
51	KENLINK ELECTRICAL	100,980	-	-	100,980	-	
52	ACT BRANDING	206,070	-	-	206,070	-	
53	ACT BRANDING	89,200	-	-	89,200	-	
54	ACT BRANDING	28,900	-	-	28,900	-	
55	GEODEV SOLUTIONS	134,100	-	-	134,100	-	
56	GEODEV SOLUTIONS	110,590	-	-	110,590	-	
57	GEODEV SOLUTIONS	40,440	-	-	40,440	-	
58	GEODEV SOLUTIONS	109,640	-	-	109,640	-	
59	GEODEV SOLUTIONS	81,860	-	-	81,860	-	

60	NAPIER ENTERPRISES	123,260	-	-	123,260	-	
61	NAPIER ENTERPRISES	31,280	-	-	31,280	-	
62	KEMSA	24,475,454	-	-	24,475,454	-	
63	RAWAMU ENTERPRISES	90,000	-	-	90,000	-	
64	RAPHA MEDICAL AND GENERAL	21,576,000	-	-	21,576,000	-	
65	MULTICAREMEDICAL SUPPLIES L	2,456,100	-	-	2,456,100	-	
66	MULTICAREMEDICAL SUPPLIES L	70,600	-	-	70,600	-	
67	KIWAN INVESTMENT LTD	189,240	-	-	189,240	-	
68	KEMSA	352,686	-	-	352,686	-	
69	BENMED PHARMACEUTICALS	610,200	-	-	610,200	-	
70	SPARLEX LIMITED	734,160	-	-	734,160	-	
71	MURPHY CHEMICALS(EAST AFRICA)	827,400	-	-	827,400	-	
72	KALRO IDA SEED PRODUCTION MACHAKOS	580,000	-	-	580,000	-	
73	BLUELING COMPANY LTD	1,300,000	-	-	1,300,000	-	
74	SONSBATTIS AGENCIES LTD	110,000	-	-	110,000	-	
75	SPARLEX LIMITED	9,800,000	-	-	9,800,000	-	
76	KALRO IDA SEED PRODUCTION	630,000	-	-	630,000	-	
77	KENYA ANIMAL GENETIC RESOURCES CENTRE	3,580,000	-	-	3,580,000	-	
78	SPARLEX LIMITED	1,500,000	-	-	1,500,000	-	
79	KENYA SEED CO. LTD	2,420,000	-	-	2,420,000	-	
80	KALRO BEEF-LANET	1,500,000	-	-	1,500,000	-	
81	SIX W. LIMITED	351,000	-	-	351,000	-	
82	KALRO IDA SEED PRODUCTION MACHAKOS	748,000	-	-	748,000	-	
83	KENYA SEED CO. LTD	200,000	-	-	200,000	-	
84	SPARLEX LIMITED	1,150,000	-	-	1,150,000	-	
85	GOMTECH ENTERPRISES	344,000	-	-	344,000	-	
86	WILD VAST INVESTMENT LTD	1,499,750	-	-	1,499,750	-	
87	GERBRINC SUPPLIERS	1,086,000	-	-	1,086,000	-	
88	JULIENNE GENERAL SUPPLIERS	250,000	-	-	250,000	-	
89	TOYOTA KENYA	5,114,150	-	-	5,114,150	-	
90	DACLEM GENESIS VENTURES	113,205	-	-	113,205	-	
91	DACLEM GENESIS VENTURES	387,580	-	-	387,580	-	
92	Thika Motor Dealers (K) Ltd	34,500,000	-	10,905,173	23,594,827	-	
93	Achelis Material Holding Ltd	24,424,000	-	-	24,424,000	-	
94	Thika Motor Dealers (K) Ltd	3,990,000	-	-	3,990,000	-	
95	Mantrac Kenya Ltd	634,874	-	-	634,874	-	
96	MS WACLICK	225,000	-	-	225,000	-	
97	SIXTY FOUR BUSINESS MACHINES	576,000	-	-	576,000	-	
98	TRYPAR SYSTEMS	676,744	-	-	676,744	-	
99	MAANDY COMPUTERS	193,140	-	-	193,140	-	
100	WACLICK AGENCIES	450,000	-	-	450,000	-	
101	KAWAI ENTERPRISES	727,000	-	-	727,000	-	
102	TRYPAR SYSTEMS	321,552	-	-	321,552	-	
103	TWO FIG TREE TRADERS	56,000	-	-	56,000	-	
104	ADMAZ PRODUCTS	871,680	-	-	871,680	-	
105	64 BUSINESS MACHINES	240,000	-	-	240,000	-	
106	ADMAZ PRODUCTS	596,994	-	-	596,994	-	
107	MS NDIRANGUS HARDWARE	1,014,130	-	-	1,014,130	-	
108	JEANNETTE INVESTMENT	205,080	-	-	205,080	-	
109	M/S WACLIK AGENCIES	447,500	-	-	447,500	-	
110	Canon steel fabricators	177,480.00	-	-	177,480	-	
111	NYAHURURU BUILDING CONSTRUC	940,000	-	-	940,000	-	
112	MONRHO COMPANY LTD	2,493,750	-	-	2,493,750	-	
113	JIMMCY CONRACTORS LTD	3,332,500	-	-	3,332,500	-	
114	SUZY SHIER VENTURES	3,332,500	-	-	3,332,500	-	
115	WILCY INVESTMENT LTD	3,225,000	-	-	3,225,000	-	
116	VIBER ELECTRONICS	2,837,500	-	-	2,837,500	-	
117	RIJANE VENTURE	3,912,500	-	-	3,912,500	-	
118	MAKGID INVESTMENTS	2,623,000	-	-	2,623,000	-	
119	RAWAMU ENTERPRISES LTD	2,837,500	-	-	2,837,500	-	
120	RIJANE VENTURE	3,267,500	-	-	3,267,500	-	
121	VIBER ELECTRONICS	3,688,750	-	-	3,688,750	-	
122	WILCY INVESTMENT LTD	1,494,545	-	-	1,494,545	-	
123	YOUNG TECH LTD	3,162,750	-	-	3,162,750	-	
124	GEODEV SOLUTIONS	4,256,250	-	-	4,256,250	-	
125	YOUNG TECH LTD	2,587,940	-	-	2,587,940	-	
126	WILCY INVESTMENT LTD	1,418,750	-	-	1,418,750	-	
127	REZOVA COMPANY LTD	2,837,500	-	-	2,837,500	-	
128	NDIRANGU HARDWARE	3,571,550	-	-	3,571,550	-	
129	ELCY ENTERPRISES	119,700	-	-	119,700	-	
130	NAIS TECHNOLOGIES	258,360	-	-	258,360	-	
131	HERI GENERAL MERCHANTS	103,457	-	-	103,457	-	
132	TIMEX INTERNATIONAL	472,000	-	-	472,000	-	

133	KAMSTAR ENTERPRIES KENYA	117,800	-	-	117,800	-	
134	CROWN MOTORS	5,664,000	-	-	5,664,000	-	
135	DAMAR DAIRY PRODUCTS	113,400	-	-	113,400	-	
136	SARGER INVESTMENTS	137,460	-	-	137,460	-	
137	JANRA HOLDINGS LTD	188,800	-	-	188,800	-	
138	LORUKU LTD	46,920	-	-	46,920	-	
139	KATHINI TRADERS	72,500	-	-	72,500	-	
140	TOTAL KENYA	300,000	-	-	300,000	-	
141	KAWAI ENTERPRISES	680,000	-	-	680,000	-	
142	M/S KAMSTAR ENTERPRISES	98,600	-	-	98,600	-	
143	M/S KAMSTAR ENTERPRISES	62,620	-	-	62,620	-	
144	M/S KAMSTAR ENTERPRISES	117,800	-	-	117,800	-	
145	TOTAL KENYA	200,000	-	-	200,000	-	
146	CMC MOTORS	467,707	-	-	467,707	-	
147	CMC MOTORS	409,776	-	-	409,776	-	
148	CMC MOTORS	520,064	-	-	520,064	-	
149	NYAHURURU SERVICE STATION	130,000	-	-	130,000	-	
150	NYAHURURU SERVICE STATION	150,000	-	-	150,000	-	
151	TWO FIG TREE TRADERS	556,272	-	-	556,272	-	
152	TOTAL KENYA	200,000	-	-	200,000	-	
153	MIDAIR SERVICES	345,000	-	-	345,000	-	
154	TRYPAR SYSTEMS	642,800	-	-	642,800	-	
155	KATHINI TRADERS	177,000	-	-	177,000	-	
156	KATHINI TRADERS	278,000	-	-	278,000	-	
157	TOTAL KENYA	200,000	-	-	200,000	-	
158	MIDAIR SERVICES	295,000	-	-	295,000	-	
159	KIWAN HARDWARE	144,810	-	-	144,810	-	
160	KIWAN HARDWARE	79,526	-	-	79,526	-	
161	MWAMI THREE-WAYS PRINTERS	12,750	-	-	12,750	-	
162	MWAMI THREE-WAYS PRINTERS	47,050	-	-	47,050	-	
163	MWAMI THREE -WAYS PRINTER	45,745	-	-	45,745	-	
164	MWAMI THREE -WAYS PRINTER	380,900	-	-	380,900	-	
165	KIWAN HARDWARE*	47,420	-	-	47,420	-	
166	NDIKA BUILDING &ELECTRICAL \	58,130	-	-	58,130	-	
167	ZIONVILLE GENERAL AGENCIES *	202,500	-	-	202,500	-	
168	D.WANDU LOGISTIC & SUPPLIES	360,000	-	-	360,000	-	
169	KINAMBA EVANS	100,000	-	-	100,000	-	
170	ZIONVILLE GENERAL AGENCIES*	225,000	-	-	225,000	-	
171	KATHINI TRADERS	170,000	-	-	170,000	-	
172	YOUNGTECH HOLDINGS LTD*	259,500	-	-	259,500	-	
173	YOUNGTECH HOLDINGS LTD	171,510	-	-	171,510	-	
174	KIWAN HARDWARE*	144,810	-	-	144,810	-	
175	KIWAN HARDWARE*	79,520	-	-	79,520	-	
176	KIWAN HARDWARE	79,526	-	-	79,526	-	
177	KATHINI TRADERS	199,000	-	-	199,000	-	
178	SHUTTLE AUTO GARAGE	9,000	-	-	9,000	-	
179	SHUTTLE AUTO GARAGE	48,604	-	-	48,604	-	
180	TOTAL KENYA	60,000	-	-	60,000	-	
181	NDUHIU INVESTMENTS	276,394	-	-	276,394	-	
182	MEGAPORT ENTERPRISES	23,498	-	-	23,498	-	
183	MEGAPORT ENTERPRISES	20,238	-	-	20,238	-	
184	MEGAPORT ENTERPRISES	36,410	-	-	36,410	-	
185	MEGAPORT ENTERPRISES	44,269	-	-	44,269	-	
186	MEGAPORT ENTERPRISES	125,167	-	-	125,167	-	
187	EPHRAIM ITECH SOLUTION	79,785	-	-	79,785	-	
188	KIWAN HARDWARE	46,580	-	-	46,580	-	
189	NYAHURURU SERVICE STATION	40,000	-	-	40,000	-	
190	KINAMBA EVANS ENTERPRISES	30,859	-	-	30,859	-	
191	Skylimiter Distributors	321,082	-	-	321,082	-	
192	Skylimiter Distributors	43,410	-	-	43,410	-	
193	Skylimiter Distributors	44,280	-	-	44,280	-	
194	Skylimiter Distributors	92,873	-	-	92,873	-	
195	Chemy Enterprises	442,400	-	(21,303)	463,703	-	
196	Trypar Systems	539,000	-	-	539,000	-	
197	Kinamba Budget	735,000	-	-	735,000	-	
198	Kinamba Budget	864,000	-	-	864,000	-	
199	Nyahururu Petrol Service Station	300,000	-	-	300,000	-	
200	Nyahururu Petrol Service Station	100,000	-	-	100,000	-	
201	Kinamba Evans	100,000	-	-	100,000	-	
202	Nyahururu Petrol Service Station	150,000	-	-	150,000	-	
203	Nyahururu Petrol Service Station	200,000	-	-	200,000	-	
204	Nyahururu Petrol Service Station	200,000	-	-	200,000	-	

205	Nyahururu Petrol Service Station	200,000	-	-	200,000	-	
206	Nyahururu Petrol Service Station	120,000	-	-	120,000	-	
207	Kinamba Budget	200,000	-	-	200,000	-	
208	Kinamba Budget	300,000	-	-	300,000	-	
209	Nyahururu Petrol Service Station	100,000	-	-	100,000	-	
210	Kinamba Budget	200,000	-	-	200,000	-	
211	Nyahururu Petrol Service Station	100,000	-	-	100,000	-	
212	Kinamba Budget	200,000	-	-	200,000	-	
213	Nyahururu Petrol Service Station	500,000	-	-	500,000	-	
214	Nyahururu Petrol Service Station	200,000	-	-	200,000	-	
215	Nyahururu Petrol Service Station	200,000	-	-	200,000	-	
216	Nyahururu Petrol Service Station	200,000	-	-	200,000	-	
217	Nyahururu Petrol Service Station	300,000	-	-	300,000	-	
218	Kinamba Budget	300,000	-	-	300,000	-	
219	Kinamba Budget	120,000	-	-	120,000	-	
220	Nyahururu Petrol Service Station	300,000	-	-	300,000	-	
221	Nyahururu Petrol Service Station	200,000	-	-	200,000	-	
222	Kinamba Evans Petrol Service Station	250,000	-	-	250,000	-	
223	Nyahururu Petrol Service Station	100,000	-	-	100,000	-	
224	Kinamba Evans Petrol Service Station (Sipili)	100,000	-	-	100,000	-	
225	Kinamba Evans Petrol Service Station (Rumuruti)	150,000	-	-	150,000	-	
226	Nyahururu Petrol Service Station	400,000	-	-	400,000	-	
227	Nyahururu Petrol Service Station	100,000	-	-	100,000	-	
228	Kinamba Evans Petrol Station (Rumuruti)	250,000	-	-	250,000	-	
229	Kinamba Evans Petrol Station (Sipili)	300,000	-	-	300,000	-	
230	Kinamba Budget	200,000	-	-	200,000	-	
231	Kinamba Evans Services Station (Rumuruti)	150,000	-	-	150,000	-	
232	Kinamba Evans Services Station	527,414	-	-	527,414	-	
233	Nyahururu Petrol Service Station	200,000	-	-	200,000	-	
234	Kinamba Evans Petrol Service Station (Sipili)	300,000	-	-	300,000	-	
235	Nyahururu Petrol Service Station	100,000	-	-	100,000	-	
236	Kinamba Evans Petrol Station (Rumuruti)	150,000	-	-	150,000	-	
237	Nyahururu Petrol Service Station	200,000	-	-	200,000	-	
238	kinamba budge petroleum ltd	1,642,800	-	-	1,642,800	-	
239	Nyahururu Petrol Service Station	500,000	-	-	500,000	-	
240	Skylimiter Distributors	147,160	-	-	147,160	-	
241	Skylimiter Distributors	45,830	-	-	45,830	-	
242	Kathini Traders	648,000	-	-	648,000	-	
243	Kinamba Evans Enterprises	157,000	-	-	157,000	-	
244	Napier Enterprises	103,600	-	-	103,600	-	
245	Napier Enterprises	142,160	-	-	142,160	-	
246	Achelis Material Holding Ltd	329,639	-	-	329,639	-	
247	Nyahururu Petrol Service Station	500,000	-	-	500,000	-	
248	Nyahururu Petrol Service Station	200,000	-	-	200,000	-	
249	Kinamba Evans Enterprises	250,000	-	-	250,000	-	
250	Kinamba Budget	300,000	-	-	300,000	-	
251	Damaka motor care Garage	380,000	-	-	380,000	-	
252	KATHINI TRADERS	159,200	-	-	159,200	-	
253	NANYUKI STAR OUTSIDE CATERERS	48,500	-	-	48,500	-	
254	ADMAZ PRODUCTS	826,000	-	-	826,000	-	

255	GLOBAL INTERJAPAN	64,800	-	-	64,800	-	
256	JEANNETE INVESTMENT LIMITED	56,000	-	-	56,000	-	
257	ADMAZ PRODUCTS	59,900	-	-	59,900	-	
258	TWO FIG TREE TRADERS	616,630	-	-	616,630	-	
259	JEANNETE INVESTMENT LIMITED	96,060	-	-	96,060	-	
260	PAWASONS COMPANY LTD	281,640	-	-	281,640	-	
261	PAWASONS COMPANY LTD	56,000	-	-	56,000	-	
262	64 BUSINESS MACHINES	91,400	-	-	91,400	-	
263	MS PAWASONS COMPANY LIMITED	328,160	-	-	328,160	-	
264	JEANNETE INVESTMENT LIMITED	477,420	-	-	477,420	-	
265	PRIMEPORT GENERAL SUPPLIES	2,648,400	-	-	2,648,400	-	
266	TOTAL OIL	200,000	-	-	200,000	-	
267	TOTAL OIL	200,000	-	-	200,000	-	
268	GLOBAL INTERJAPAN	202,500	-	-	202,500	-	
269	OLYMPIA HOTELS	33,000	-	-	33,000	-	
270	GLOBAL INTERJAPAN	139,200	-	-	139,200	-	
271	OLYMPIA HOTEL LTD	88,000	-	-	88,000	-	
272	M/S HERI MERCHANTS LTD	41,650	-	-	41,650	-	
273	SARGER INVESTMENTS	1,146,080	-	-	1,146,080	-	
274	SARGER INVESTMENTS	236,640	-	-	236,640	-	
275	SARGER INVESTMENTS	375,125	-	-	375,125	-	
276	SARGER INVESTMENTS	68,350	-	-	68,350	-	
277	GAGA HARDWARE	275,000	-	-	275,000	-	
278	LADYS CHOICE COSMETIC SHOP	54,900	-	-	54,900	-	
279	LADYS CHOICE COSMETIC SHOP	22,180	-	-	22,180	-	
280	BLUE DOT GENERAL SUPPLIES	1,602,400	-	-	1,602,400	-	
281	SCIENCE SCOPE	1,999,500	-	-	1,999,500	-	
282	SCALES AND SOFTWARE LTD	826,036	-	-	826,036	-	
283	SCALES AND SOFTWARE LTD	207,060	-	-	207,060	-	
284	REZOVA COMPANY	45,350	-	-	45,350	-	
285	LADYS CHOICE COSMETIC SHOP	12,600	-	-	12,600	-	
286	LADYS CHOICE COSMETIC SHOP	40,600	-	-	40,600	-	
287	KIWAN HARDWARE	87,799	-	-	87,799	-	
288	KIWAN HARDWARE	55,700	-	-	55,700	-	
289	LADYS CHOICE COSMETIC SHOP	54,900	-	-	54,900	-	
290	LADYS CHOICE COSMETIC SHOP	22,180	-	-	22,180	-	
291	paper gal supplies	300,000	-	-	300,000	-	
292	paper gal supplies	120,000	-	-	120,000	-	
293	paper gal supplies	360,000	-	-	360,000	-	
294	GLOBAL INTERJAPAN	562,000	-	-	562,000	-	
295	GLOBAL INTERJAPAN	158,000	-	-	158,000	-	
296	NYAHURURU SERVICE STATION	200,000	-	-	200,000	-	
297	SIXTY FOUR BUSSINESS MACHINES	266,170	-	-	266,170	-	
298	TOTAL KENYA	1,300,000	-	-	1,300,000	-	
299	TOTAL KENYA	1,500,000	-	-	1,500,000	-	
300	TWO FIG TREE TRADERS	294,155	-	-	294,155	-	
301	NYAHURURU SERVICE STATION	400,000	-	-	400,000	-	
302	HIGHLAND DRAPPERS	147,200	-	-	147,200	-	
303	HIGHLAND DRAPPERS	139,587	-	-	139,587	-	
304	KATHINI TRADERS	180,500	-	-	180,500	-	
305	TWO FIG TREE TRADERS	294,155	-	-	294,155	-	
306	KATHINI TRADERS	774,000	-	-	774,000	-	
307	CMC MOTORS	530,176	-	-	530,176	-	
308	CMC MOTORS	605,140	-	-	605,140	-	
		318,569,521	**-**	**10,883,870**	**309,899,095**	**-**	
	SUPPLY OF SERVICES						
1	FRAGRA CONSTRUCTION	166,170	-	(8,596)	174,766	-	
2	SENSE NETWORKS	25,000,000	-	22,894,828	2,105,172	-	
3	SENSE NETWORKS CONSULTANCY	2,020,000	-	-	2,020,000	-	
4	SENSE NETWORKS CONSULTANCY	2,343,200	-	-	2,343,200	-	
5	SENSE NETWORKS CONSULTANCY	-	-	-	1,008,621	-	
6	SENSE NETWORKS CONSULTANCY	13,000,000		10,047,414	2,952,586	-	
7	PRIMEPORT GENERAL SUPPLIES	80,000	-	-	80,000	-	
8	STRINGER ENTERPRISES LTD	1,050,700	-	-	1,050,700	-	
9	RUMURUTI SUB- COUNTY HOSP	895,000	-	-	895,000	-	
10	RUMURUTI SUB- COUNTY HOSP	1,045,035	-	-	1,045,035	-	
11	KALALU DISPENSARY	51,740	-	-	51,740	-	
12	KARABA DISPENSARY	180,000	-	-	180,000	-	
13	OL PAJETA DISPENSARY	35,251	-	-	35,251	-	
14	SHUTTLE AUTO GARAGE	740,343	-	-	740,343	-	
15	SHUTTLE AUTO GARAGE	814,480	-	-	814,480	-	
16	COPPERLINE MERCHANTS	1,980,000	-		1,980,000	-	

17	PRIMEPORT GENERAL SUPPLIES LTD	120,000	-	-	120,000	-	
18	JOHKAM AGENCIES LTD	310,000	-	-	310,000	-	
19	LIKII AUTO GARAGE	472,660	-	-	472,660	-	
20	STRINGERS ENTERPRISES LTD	870,000	-	-	870,000	-	
21	JIBS ENTERPRISES	1,201,000	-	-	1,201,000	-	
22	JOSPER CONTRACTORS	145,000	-	-	145,000	-	
23	LAMSTAND HOLDINGS LIMITED	240,000	-	-	240,000	-	
24	NAREDA DEVELOPMENT COMPANY LIMITED	750,000	-	-	750,000	-	
25	SMARTMOVE INVESTMENT	1,553,500	-	-	1,553,500	-	
26	EMPIRE LOGISTICS	58,000	-	-	58,000	-	
27	PANARI RESORT NYAHURURU MEETING	976,900	-	-	976,900	-	
28	KINGS CONNECTIONS AND COMMUNICATION LTD	468,000	-	-	468,000	-	
29	KINGS CONNECTIONS COMMUNICATION LTD	76,500	-	-	76,500	-	
30	EDVEST INVESTMENT LTD	756,629	-	-	756,629	-	
31	Febi Entreprises	2,048,850	-	-	2,048,850	-	
32	Kajoc Ventures	1,386,000	-	-	1,386,000	-	
33	TRUCK SIDE	600,000	-	-	600,000	-	
34	TRUCK SIDE	600,000	-	-	600,000	-	
35	EXPENDED DATA NETWORKS LTD	960,132	-	-	960,132	-	
36	KIBSON GENERAL MERCHANTS	371,228	-	-	371,228	-	
37	CIFRA CONTRACTORS	637,710	-	-	637,710	-	
38	GRADTECH HOLDING LTD	573,056	-	-	573,056	-	
39	FRAMU CONTRACTORS LTD	733,542	-	-	733,542	-	
40	IFATA ENGINEERING SERVICES LTD	3,635,541	-	-	3,635,541	-	
41	NANYUKI MACHINERY SERVICES	1,678,000	-	-	1,678,000	-	
42	GLOBAL INTERJAPAN	1,355,000	-	-	1,355,000	-	
43	SHUTTLE AUTO GARAGE	379,612	-	-	379,612	-	
44	SHUTTLE AUTO GARAGE	29,600	-	-	29,600	-	
45	SHUTTLE AUTO GARAGE	116,600	-	-	116,600	-	
46	SHUTTLE AUTO GARAGE	726,740	-	-	726,740	-	
47	MBANAKI TECHNOLOGY LTD	240,000	-	-	240,000	-	
48	NATION MEDIA GROUP	73,080	-	-	73,080	-	
49	FORESOME DEVELOPMENT	891,000	-	-	891,000	-	
50	THE STANDARD GROUP LTD	88,160	-	-	88,160	-	
51	KATHINI TRADERS	391,660	-	-	391,660	-	
52	TRUCK SIDE ADVERTISNG LTD	1,200,000	-	-	1,200,000	-	
53	TRUCK SIDE ADVERTISNG LTD	900,000	-	-	900,000	-	
54	LAMPSTAND HOLDINGS LTD	1,800,000	-	-	1,800,000	-	
55	LAMPSTAND HOLDINGS LTD	1,300,000	-	-	1,300,000	-	
56	TRUCK SIDE ADVERTISNG LTD	1,200,000	-	-	1,200,000	-	
57	SHUTTLE AUTO GARAGE	221,908	-	-	221,908	-	
58	LIKII AUTO GARAGE	128,296	-	-	128,296	-	
59	NATION MEDIA GROUP	1,259,818	-	-	1,259,818	-	
60	MAMA UPENDO	296,450	-	-	296,450	-	
61	MAMA UPENDO	362,000	-	-	362,000	-	
62	BEISA HOTEL	441,500	-	-	441,500	-	
63	SHUTTLE AUTO GARAGE	133,072	-	-	133,072	-	
64	NANYUKI STAR OUTSIDE CATERERS	45,000	-	-	45,000	-	
65	G4S KENYA LTD	35,922	-	-	35,922	-	
66	G4S KENYA LTD	35,922	-	-	35,922	-	
67	G4S KENYA LTD	35,922	-	-	35,922	-	
68	GREEN HILLS HOTEL	62,170	-	-	62,170	-	
69	GREEN HILLS HOTEL	353,470	-	-	353,470	-	
70	GREEN HILLS HOTEL	153,000	-	-	153,000	-	
71	GREEN HILLS HOTEL	1,239,295	-	-	1,239,295	-	
72	GREEN HILLS HOTEL	49,500	-	-	49,500	-	
73	RENTOLKILL INITIAL	11,116	-	-	11,116	-	
74	KENYA POWER	166,111	-	-	166,111	-	
75	PRESSCOM KENYA LTD	2,054,844	-	-	2,054,844	-	
76	RAWAMU ENTERPRIES	385,000	-	-	385,000	-	
77	RAWAMU ENTERPRIES	475,000	-	-	475,000	-	
78	RAWAMU ENTERPRIES	630,000	-	-	630,000	-	
79	RAWAMU ENTERPRIES	270,000	-	-	270,000	-	
80	RIJANE VENTURES	580,000	-	-	580,000	-	
81	RIJANE VENTURES	501,000	-	-	501,000	-	
82	RIJANE VENTURES	545,000	-	-	545,000	-	
83	IL NGESI COMPANY LTD	102,000	-	-	102,000	-	
84	LAIKIPIA COMFORT HOTEL	20,400	-	-	20,400	-	
85	LAIKIPIA COMFORT HOTEL	13,600	-	-	13,600	-	
86	LAIKIPIA COMFORT HOTEL	20,400	-	-	20,400	-	
87	THOMSONS FALLS LODGE	169,950	-	-	169,950	-	
88	LIKII AUTO GARAGE	416,500	-	-	416,500	-	

89	THE MONARCH INSURANCE COMPA	5,310,210	-	-	5,310,210	-	
90	WONGE MAINA AND ONSARE PART	1,480,000	-	-	1,480,000	-	
91	GLADNESS EVENTS	75,000	-	-	75,000	-	
92	THE STAR	131,544	-	-	131,544	-	
93	RIJANE VENTURES	713,600	-	-	713,600	-	
94	MORRIS AGRO MACHINERY	71,960	-	-	71,960	-	
95	TELKOM KENYA LTD	226,200	-	-	226,200	-	
96	NATION MEDIA GROUP	87,696	-	-	87,696	-	
97	LORUKU LTD	189,035	-	-	189,035	-	
98	SHUTTLE AUTO GARAGE	48,024	-	-	48,024	-	
99	SHUTTLE AUTO GARAGE	41,064	-	-	41,064	-	
100	SHUTTLE AUTO GARAGE	102,660	-	-	102,660	-	
101	SHUTTLE AUTO GARAGE	19,952	-	-	19,952	-	
102	SHUTTLE AUTO GARAGE	101,824	-	-	101,824	-	
103	M/S RIJANE VENTURES	713,600	-	-	713,600	-	
104	PANARI RESORT	249,480	-	-	249,480	-	
105	J.M MWANGI & CO ADVOCATES	2,772,480	-	-	2,772,480	-	
106	J.M MWANGI & CO. ADVOCATES	1,815,000	-	-	1,815,000	-	
107	J.M MWANGI & CO. ADVOCATES	2,249,566	-	-	2,249,566	-	
108	J.M MWANGI & CO. ADVOCATES	3,717,255	-	-	3,717,255	-	
109	MAINA & ONSARE PARTNERS ADVOCATES	2,316,662	-	-	2,316,662	-	
110	MAINA & ONSARE PARTNERS ADVOCATES	1,480,000	-	-	1,480,000	-	
111	MAINA & ONSARE PARTNERS ADVOCATES	117,800	-	-	117,800	-	
112	BWONWONGA & CO. ADVOCATES	4,860,000	-	-	4,860,000	-	
113	WANJAO & WANJAU ADVOCATES	2,360,000	-	-	2,360,000	-	
114	GITHII ADVOCATES	2,538,010	-	-	2,538,010	-	
115	GITHII ADVOCATES	2,027,010	-	-	2,027,010	-	
116	Walkers Kikwetu	640,000	-	-	640,000	-	
117	BEISA HOTEL	140,000	-	-	140,000	-	
118	Walkers Kikwetu	158,000	-	-	158,000	-	
119	Walkers Kikwetu	656,000	-	-	656,000	-	
120	NDIRITU MAIRO AND CO	100,000	-	-	100,000	-	
121	MORRIS AGRO MACHINES	33,000	-	33,000	-	-	
122	WANYONI MOTOR GARAGE	48,700	-	48,700	-	-	
123	PIEM GARAGE	159,400	-	151,155	8,245	-	
124	SHUTTLE AUTO GARAGE	85,144	-	-	85,144	-	
125	THE STAR	263,088	-	-	263,088	-	
126	EXPENDED DATA NETWORKS	1,081,236	-	-	1,081,236	-	
127	NATION MEDIA GROUP	174,000	-	-	174,000	-	
128	LIKII AUTO GARAGE	541,566	-	-	541,566	-	
129	KATHINI TRADERS	122,500	-	-	122,500	-	
130	SHUTTLE AUTO GARAGE	188,064	-	-	188,064	-	
131	SHUTTLE AUTO GARAGE	134,496	-	-	134,496	-	
132	NATION MEDIA GROUP	216,804	-	-	216,804	-	
133	SHUTTLE AUTO GARAGE	152,520	-	-	152,520	-	
134	SHUTTLE AUTO GARAGE	169,592	-	-	169,592	-	
135	SHUTTLE AUTO GARAGE	170,658	-	-	170,658	-	
136	SHUTTLE AUTO GARAGE	65,404	-	-	65,404	-	
137	KIMANTHE COMMUNICATION		-	-	10,440	-	
138	REEDS SECURITY SERVICES		-	-	57,103	-	
139	REEDS SECURITY SERVICES		-	-	57,103	-	
140	SHUTTLE AUTO GARAGE	48,024	-	-	48,024	-	
141	SHUTTLE AUTO GARAGE	42,804	-		42,804	-	
142	SHUTTLE AUTO GARAGE	42,804	-	-	42,804	-	
143	WANDU LOGISTICS	115,000	-	-	115,000	-	
144	NATIONAL MEDIA GROUP	219,240	-	-	219,240	-	
145	THE STAR NEWSPAPER	170,100	-	-	170,100	-	
146	TELKOM KENYA	118,863	-	-	118,863	-	
147	GLADNESS EVENT	99,600	-	-	99,600	-	
148	GLADNESS EVENT	94,000	-	-	94,000	-	
149	GLADNESS EVENT	65,000	-		65,000	-	
150	BEISA HOTEL	4,900	-	-	4,900	-	

151	BEISA HOTEL	4,000	-	-	4,000	-	
152	BEISA HOTEL	100,000	-	-	100,000	-	
153	BEISA HOTEL	2,500	-	-	2,500	-	
154	OLYMPIA HOTEL LIMITED	90,000	-	-	90,000	-	
155	THOMPSON FALLS LODGE	29,400	-	-	29,400	-	
156	KIRIMARA SPRINGS HOTEL	19,720	-	-	19,720	-	
157	KIRIMARA SPRINGS HOTEL	23,500	-	-	23,500	-	
158	KIRIMARA SPRINGS HOTEL	13,800	-	-	13,800	-	
159	KIRIMARA SPRINGS HOTEL	52,475	-	-	52,475	-	
160	KIRIMARA SPRINGS HOTEL	4,000	-	-	4,000	-	
161	THOMPSON FALLS LODGE	129,500	-	-	129,500	-	
162	THOMPSON FALLS LODGE	62,500	-	-	62,500	-	
163	OLYMPIA HOTEL LIMITED	31,000	-	-	31,000	-	
164	BEISA HOTEL	98,000	-	-	98,000	-	
165	BEISA HOTEL	60,000	-	-	60,000	-	
166	SHUTTLE AUTO GARAGE	899,782	-	-	899,782	-	
167	OLYMPIA HOTELS LTD *	31,000	-	-	31,000	-	
168	SHUTTLE AUTO GARAGE	28,400	-	-	28,400	-	
169	SHUTTLE AUTO GARAGE	41,900	-	-	41,900	-	
170	SHUTTLE AUTO GARAGE	52,084	-	-	52,084	-	
171	SHUTTLE AUTO GARAGE	51,504	-	-	51,504	-	
172	SHUTTLE AUTO GARAGE	3,600	-	-	3,600	-	
173	SHUTTLE AUTO GARAGE	28,400	-	-	28,400	-	
174	SHUTTLE AUTO GARAGE	29,000	-	-	29,000	-	
175	SHUTTLE AUTO GARAGE	56,264	-	-	56,264	-	
176	SPORTMANS ARMS HOTEL	17,600	-	-	17,600	-	
177	THOMSONS FALL LODGE*	174,200	-	-	174,200	-	
178	NATION MEDIA GROUP LTD *	135,720	-	-	135,720	-	
179	NATION MEDIA GROUP LTD*	73,080	-	-	73,080	-	
180	LIKII AUTO GARAGE	14,600	-	-	14,600	-	
181	OLYMPIA HOTELS LTD	90,000	-	-	90,000	-	
182	SHUTTLE AUTO GARAGE	42,456	-	-	42,456	-	
183	SHUTTLE AUTO GARAGE	46,324	-	-	46,324	-	
184	BEISA HOTEL	98,000	-	-	98,000	-	
185	BEISA HOTEL	2,500	-	-	2,500	-	
186	THE STAR*	131,544	-	-	131,544	-	
187	SHUTTLE AUTO GARAGE	1,125,905	-	-	1,125,905	-	
188	LIKII AUTO GARAGE	20,400	-	-	20,400	-	
189	RIZIKI GARAGE	78,000	-	-	78,000	-	
190	SHUTTLE AUTO GARAGE	29,650	-	-	29,650	-	
191	SHUTTLE AUTO GARAGE	34,100	-	-	34,100	-	
192	SHUTTLE AUTO GARAGE	26,650	-	-	26,650	-	
193	SHUTTLE AUTO GARAGE	29,900	-	-	29,900	-	
194	SHUTTLE AUTO GARAGE	67,280	-	-	67,280	-	
195	SHUTTLE AUTO GARAGE	77,604	-	-	77,604	-	
196	TOTAL KENYA	60,000	-	-	60,000	-	
197	BLESSED EVENTS AND ENTERTAINMENT COMPANY	25,000	-	-	25,000	-	
198	BLESSED EVENTS AND ENTERTAINMENT COMPANY	30,000	-	-	30,000	-	
199	NANYUKI STAR OUTSIDE CATERERS	30,000	-	-	30,000	-	
200	MAMA UPENDO FOOD AND BEVERAGES	108,940	-	-	108,940	-	
201	SHUTTLE AUTO GARAGE	26,650	-	-	26,650	-	
202	NANYUKI STAR OUTSIDE CATERERS	30,000	-	-	30,000	-	
203	NANYUKI STAR OUTSIDE CATERERS	36,250	-	-	36,250	-	
204	BLESSED EVENTS AND ENTERTAINMENT COMPANY	30,000	-	-	30,000	-	
205	SHUTTLE AUTO GARAGE	34,100	-	-	34,100	-	
206	SHUTTLE AUTO GARAGE	48,604	-	-	48,604	-	
207	Damaka motor care Garage	233,750	-	-	233,750	-	
208	Shuttle Auto Garage	67,476	-	-	67,476	-	
209	Likii Auto Garage	519,466	-	-	519,466	-	
210	Shuttle Auto Garage	96,744	-	-	96,744	-	
211	Shuttle Auto Garage	64,380	-	-	64,380	-	
212	Shuttle Auto Garage	28,800	-	-	28,800	-	
213	Likii Auto Garage	203,100	-	-	203,100	-	
214	Wanyonyi Auto Spares	209,200	-	-	209,200	-	
215	Shuttle Auto Garage	10,450	-	-	10,450	-	
216	Glory Auto Spare	70,240	-	-	70,240	-	

217	Wanyonyi Auto Spares	144,742	-	-	144,742	-	
218	Achelis Material Holding Ltd	55,911	-	-	55,911	-	
219	Achelis Material Holding Ltd	192,483	-	-	192,483	-	
220	colti construction company	480,000	-	-	480,000	-	
221	LIONS COURT	39,560	-	-	39,560	-	
222	SPORTMAN ARMS HOTEL	66,300	-	-	66,300	-	
223	GLADNESS EVENTS	24,000	-	-	24,000	-	
224	GLADNESS EVENTS	14,000	-	-	14,000	-	
225	GLADNESS EVENTS	91,000	-	-	91,000	-	
226	GLADNESS EVENTS	82,500	-	-	82,500	-	
227	GLADNESS EVENTS	79,000	-	-	79,000	-	
228	GLADNESS EVENTS	25,000	-	-	25,000	-	
229	GLADNESS EVENTS	97,100	-	-	97,100	-	
230	GLADNESS EVENTS	41,000	-	-	41,000	-	
231	GLADNESS EVENTS	61,000	-	-	61,000	-	
232	GLADNESS EVENTS	95,000	-	-	95,000	-	
233	GLADNESS EVENTS	297,500	-	-	297,500	-	
234	OLYMPIA HOTELS	69,000	-	-	69,000	-	
235	OLYMPIA HOTEL	137,000	-	-	137,000	-	
236	BEISA HOTEL	152,000	-	-	152,000	-	
237	BEISA HIOTEL	129,000	-	-	129,000	-	
238	KIRIMARA SPRINGS	111,570	-	-	111,570	-	
239	BEISA HOTEL	151,000	-	-	151,000	-	
240	SHUTTLE AUTO GARAGE	456,280	-	-	456,280	-	
241	KIRIMARA SPRINGS HOTEL	42,000	-	-	42,000	-	
242	SHUTTLE AUTO GARAGE	48,604	-	-	48,604	-	
243	SHUTTLE AUTO GARAGE	200,304	-	-	200,304	-	
244	SHUTTLE AUTO GARAGE	153,192	-	-	153,192	-	
245	SHUTTLE AUTO GARAGE	93,286	-	-	93,286	-	
246	OLYMPIA HOTELS	112,000	-	-	112,000	-	
247	SHUTTLE AUTO GARAGE	28,400	-	-	28,400	-	
248	SHUTTLE AUTO GARAGE	39,324	-	-	39,324	-	
249	SHUTTLE AUTO GARAGE	303,900	-	-	303,900	-	
250	SHUTTLE AUTO GARAGE	49,764	-	-	49,764	-	
251	SHUTTLE AUTO GARAGE	34,104	-	-	34,104	-	
252	THOPSOM FALLS	55,850	-	-	55,850	-	
253	IBIS HOTEL	31,780	-	-	31,780	-	
254	IBIS HOTEL	31,780	-	-	31,780	-	
255	BEISA HOTEL	40,000	-	-	40,000	-	
256	BEISA HOTEL	151,500	-	-	151,500	-	
257	BEISA HOTEL	7,000	-	-	7,000	-	
258	BEISA HOTEL	322,000	-	-	322,000	-	
259	RIJANE VENTURES	558,560	-	-	558,560	-	
260	Abbies Event planners	1,039,900	-	-	1,039,900	-	
261	Empire logistics	22,040	-	-	22,040	-	
262	Empire logistics	46,400	-	-	46,400	-	
263	IbIS hotel	56,000	-	-	56,000	-	
264	Gladness event	682,500	-	-	682,500	-	
265	Beisa hotel	152,000	-	-	152,000	-	
266	The star	72,678	-	-	72,678	-	
267	The standard	66,700	-	-	66,700	-	
268	Marony travels	35,050	-	-	35,050	-	
269	SPORTSMAN S ARMS HOTEL	299,400	-	-	299,400	-	
270	RIJANE VENTURES	505,000	-	-	505,000	-	
271	Gladness events	555,000	-	-	555,000	-	
272	Gladness events	526,000	-	-	526,000	-	
273	Marony travels	35,050	-	-	35,050	-	
274	Kimanthe communications agencies	38,280	-	-	38,280	-	
275	Beisa hotel	322,000	-	-	322,000	-	
276	Beisa hotel	34,000	-	-	34,000	-	
277	leisure Gardens	93,430	-	-	93,430	-	
278	victors women investiment	903,000	-	-	903,000	-	
279	shuttle auto garage	70,296	-	-	70,296	-	
280	Kirimara springs hotel	52,100	-	-	52,100	-	
281	Thompsons fall lodge	12,450	-	-	12,450	-	
282	Beisa hotel	85,500	-	-	85,500	-	
283	Beisa hotel	4,200	-	-	4,200	-	
284	shuttle auto garage	124,294	-	-	124,294	-	
285	SHuttle auto garage	28,400	-	-	28,400	-	
286	shuttle auto garage	62,000	-	-	62,000	-	
287	Olympia Hotel Ltd	149,900	-	-	149,900	-	
288	Olympia hotel	26,000	-	-	26,000	-	
289	victors women investiment	529,900	-	-	529,900	-	
290	Abbies Event planners	459,400	-	-	459,400	-	
291	Gladness events	563,800	-	-	563,800	-	
292	Gladness events	496,000	-	-	496,000	-	

293	Gladness events	374,000	-	-	374,000	-	
294	Gladness events	334,000	-	-	334,000	-	
295	KIRIMARA SPRINGS HOTEL	72,400	-	-	72,400	-	
296	KATHINI TRADERS	715,500	-	-	715,500	-	
297	LIKII AUTO GARAGE	1,525,600	-	-	1,525,600	-	
298	SHUTTLE GARAGE	358,268	-	-	358,268	-	
299	BEISA HOTEL	378,000	-	-	378,000	-	
300	BEISA HOTEL	366,000	-	-	366,000	-	
301	KIRIMARA SPRINGS HOTEL	60,550	-	-	60,550	-	
302	KATHINI TRADERS	180,500	-	-	180,500	-	
303	SHUTTLE AUTO GARAGE	53,824	-	-	53,824	-	
304	RIVERSIDE GARAGE & SPARES	56,800	-	-	56,800	-	
305	RIVERSIDE GARAGE & SPARES	4,000	-	-	4,000	-	
306	RIVERSIDE GARAGE & SPARES	17,300	-	-	17,300	-	
307	LEISURE GARDENS	95,200	-	-	95,200	-	
308	RAWAMU ENTERPRISES LTD	415,000	-	-	415,000	-	
309	THOMPSONS FALLS	18,250	-	-	18,250	-	
310	RIJANE VENTURE	362,100	-	-	362,100	-	
311	BEISA HOTEL	504,750	-	-	504,750	-	
312	LEISURE GARDENS	16,500	-	-	16,500	-	
313	BEISA HOTEL	40,000	-	-	40,000	-	
314	ABBIES EVENT PLANNERS	983,600	-	-	983,600	-	
315	BEISA HOTEL	7,000	-	-	7,000	-	
316	RIVERSIDE GARAGE & SPARES	351,203	-	-	351,203	-	
317	REZONA COMPANY LTD	214,700	-	-	214,700	-	
318	SHUTTLE AUTO GARAGE	97,556	-	-	97,556	-	
319	SHUTTLE AUTO GARAGE	53,600	-	-	53,600	-	
320	RIVERSIDE GARAGE & SPARES	86,400	-	-	86,400	-	
321	BEISA HOTEL	119,800	-	-	119,800	-	
322	BEISA HOTEL	30,000	-	-	30,000	-	
323	NATION MEDIA GROUP LTD.	87,000	-	-	87,000	-	
324	BEISA HOTEL	85,500	-	-	85,500	-	
325	SHUTTLE AUTO GARAGE	385,268	-	-	385,268	-	
326	KAMPIT HOLDING KENYA LTD	499,000	-	-	499,000	-	
327	SHUTTLE AUTO GARAGE	602,388	-	-	602,388	-	
		163,982,435		**33,166,501**	**131,949,201**		
		1,280,982,853		**244,183,824**	**1,041,142,002**		