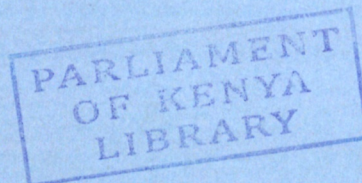


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

*Paper laid by
Leader of Majority
on 13/09/2017
Chumbi*



REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
THE STATE DEPARTMENT FOR COMMERCE
AND TOURISM (VOTE 1181)**

**FOR THE YEAR ENDED
30 JUNE 2016**

STATE DEPARTMENT FOR COMMERCE AND TOURISM

Reports and Financial Statements

For the year ended June 30, 2016 (Kshs)

KEY STATE DEPARTMENT FOR COMMERCE AND TOURISM INFORMATION AND MANAGEMENT

(a) Background information

The State Department for Commerce and Tourism was formed by Executive Order. At Cabinet level, the State Department for Commerce and Tourism is represented by the Cabinet Secretary who is responsible for the general policy and strategic direction of the State Department for Commerce and Tourism.

(b) Key Management

The State Department for Commerce and Tourism day-to-day management is under the following key organs:

- Senior Management Committee
- Ministerial Human Resource Advisory Committee
- Ministerial Tender Committee
- Ministerial Training Committee

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June, 2016 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Fatuma M. Hirsi
2.	Tourism Secretary	Dr. Anne Kinyua
3.	Director of Administration	Amb. Leonard Ngaithe
4.	Director, Economics Affairs	Richard Sindiga
5.	Director, Weights and Measures	Michael Onyancha
6.	Ag. Director, Internal Trade	Jared Nyaudi
7.	Director, Kenya Institute of Business Training	Stephen Kirui
8.	Ag. Chief Finance Officer	Ambrose Ogango
9.	Senior Assistant Accountant General	Elijah Kabiru
10.	Chief Economist	Simon Korir

(d) Fiduciary Oversight Arrangements

- *Audit committee activities*
- *Ministerial budget implementation committee*

STATE DEPARTMENT FOR COMMERCE AND TOURISM
Reports and Financial Statements
For the year ended June 30, 2016 (KShs)

(e) State Department for Commerce and Tourism Headquarters

Teleposta Towers
14th, 16th-18th Floor
Kenyatta Avenue
P.o Box 30430
GPO 00100
Nairobi, Kenya

(f) Contacts

Telephone: (254) 20 315001-6
E-mail: ps@trade.go.ke
info@tourism.go.ke
Website: www.commerce.go.ke

(g) Bankers

Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya

(h) Independent Auditors

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

(i) Principal Legal Adviser

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



STATE DEPARTMENT FOR COMMERCE AND TOURISM

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2016**

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

STATE DEPARTMENT FOR COMMERCE AND TOURISM
Reports and Financial Statements
For the year ended June 30, 2016 (KShs)

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FORWARD BY CABINET SECRETARIES

DIRECTORATE OF COMMERCE

KEY ACHIEVEMENTS

- The value of Kenyan total exports increased from Kshs. 537 billion in 2014 to KShs. 581 billion in 2015 representing an 8% increase.
- Developed building drawing and designs for the Maragua Wholesale Hub and Athi River Tier 1 retail markets, profiling 350 Producer Business Groups, initiated development of an e-trade portal whose objective is to provide timely, reliable and comprehensive information to the business community and other interest groups through a web based e-portal integrated system.
- Approved 11 new patterns of weighing equipment to be used in the country's trade and safety measurements, Calibrated 350 County Government measurement standards used in trade facilitation and consumer protection activities and verified 877 weighing and measuring equipment at strategic national installations including KPA, KPC and EAC trunk road weighbridges.
- Installed air-conditioning system in the Pattern Approval laboratory under the on-going project for the modernization of the Legal Metrology laboratories.
- Provided advisory reports on consumer protection issues in the country through the Kenya Consumer Protection Advisory Committee (KECOPAC).
- Investigated a total of 683 cases out of which 134 cases were prosecuted. Goods worth Ksh.1.028 billion were seized out of which goods worth Ksh.500 million were destroyed.
- 1,910 SMEs were trained on export trade and awareness and market surveys undertaken in Angola, Nigeria and Ethiopia and findings disseminated to stakeholders
- Coordinated participation of Kenyan companies in 43 export trade related promotional events, engaged with 35 Counties on export related issues and held one national exporters' forum.
- The process of establishing a National Commodities Exchange whose aim is to will address challenges faced by producers in marketing their products and access to affordable credit for production was initiated. A feasibility study to determine the viability of establishing the exchange in the country was undertaken, Standards for eighteen (18) commonly traded commodities reviewed under the framework of the Northern Corridor Integration Project (NCIP) and their interpretation guidelines developed. In addition, draft amendment to CMA Act to provide legal framework for Commodity Exchange was undertaken.
- Trained 12027 Micro-Small and Medium Enterprises (MSMEs) on entrepreneurial and management skills, provided consultancy services to 5 Medium sized enterprises, carried business counselling services to 6,820 MSMEs and developed 4 new DVD programmes for e-resource learning.
- Developed a public service branding strategy and Visual Impression (VI) guide that will guide public service branding in line with the provisions of the Brand Master Plan, developed a generic strategy to guide all aspects of branding of counties, 16 counties trained on the branding guidelines and 3 regional training workshops on county branding conducted in

STATE DEPARTMENT FOR COMMERCE AND TOURISM
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coast, western and Mount Kenya regions.

- Organized 11 trade and investment missions which were aimed at elevating Kenya as an investment destination, participated in five international trade fairs, shows and exhibitions, organized 3 solo exhibitions, concluded and signed 6 trade agreements/MOUs, concluded signing of Investment Promotion and Protection Agreement (IPPA) with the UAE, initiated negotiation of IPPA with Japan, Iran and Ethiopia, concluded agreements on Avoidance of Double Taxation with Saudi Arabia and Netherlands and signed agreements on Avoidance of Double Taxation with Kuwait, Qatar and UAE.
- Coordinated Kenya's participation in the 9th WTO Ministerial Conference which took place in December 2013, in Bali and hosting of the 10th WTO Ministerial Conference in Nairobi in December, 2015.

Implementation challenges during the review period

Despite the remarkable growth and contribution to the national economy, trade sector is faced with challenges and emerging issues which need to be addressed for it to attain its full potential. The emerging issues and challenges that impede the implementation of various activities, projects and programmes in this sector include:

a. Inadequate funding, austerity measures, budget cuts and exchequer delays

The Sector's funding has been inadequate to enable it effectively deliver its mandate and implementation of the Vision 2030 flagship projects and programmes under the Jubilee Manifesto. In addition, austerity measures, budget cuts and exchequer delays impact negatively on planned activities.

b. Influx of sub-standard, counterfeits and contra-band goods

The influx of substandard, counterfeit and contra-band products into the local market has reduced the market share for locally manufactured goods. This has discouraged innovation efforts, negatively impacted on local industrial growth and reduced the government revenue base. Although Anti-Counterfeit Agency is dealing with issues of anti-counterfeits there is need to enact the trade remedies bill to address issue of import subsidies and surges.

c. Access to affordable credit facilities

The financial services challenges faced by the sector include; low access to formal financial services and high interest rates. This has inhibited the competitiveness and growth businesses especially the MSMEs.

d. Multiple trade regulations

Kenya is a member of various trading blocs. The Common External Tariff (CET), Rules of Origin (RoO) and trade facilitation measures such as axle-load limits and transport insurance requirements in these blocs are not uniform. This has led to technical and non-tariff barriers which pose a challenge to the business community in complying with the different trading arrangements. In addition, the sub-sector is faced with the challenge of dealing with unfair competition that is posed by the flow of exports through other Partner States which belong to other trading blocs where the Rules of Origin are not strictly

STATE DEPARTMENT FOR COMMERCE AND TOURISM

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enforced. The growth and development of the sector depends on the existence of a vibrant market for products and services. Access to markets by Kenyan products to some countries is threatened by new trading arrangements that require compliance with WTO rules and regulations. Under the new global trading arrangements, Kenyan products face stiffer competition in the preferred markets.

e. Low level of awareness on regional integration opportunities/benefits

There is generally low level of awareness among most Kenyans and business community on the socio-economic benefits and provisions of the EAC and COMESA integration process. In addition, although the EAC-COMESA-SADC tripartite negotiations are on-going, the populace and business community are not adequately sensitized on the process. There are also challenges of persistent non-tariff barriers to trade as well as suspicions during negotiations of various agreements that delay consensus building.

f. Inadequate human resource

The sector is faced with inadequate human resource especially in the technical departments of Internal Trade, International Trade and weights and measures. The human resource gap is hampering effective delivery of service.

g. Delay in enactment of legislations

Enactment of legislations is essential for effective service delivery by the government. Delays in enacting these legislations adversely affect the operations

Sign:

Hon. Adan Mohamed

CABINET SECRETARY

MINISTRY OF INDUSTRIALIZATION, TRADE AND INVESTMENT

STATE DEPARTMENT FOR COMMERCE AND TOURISM
Reports and Financial Statements
For the year ended June 30, 2016 (KShs)

DIRECTORATE OF TOURISM

Tourism Sector Performance was depressed during the financial year 2015/16 due to perception of insecurity mainly from terror attacks, adverse travel advisories from some European source markets and the aftermath of Ebola outbreak in West Africa in 2014.

Tourist arrivals reduced from 1.46Million in 2014 to 1.18Million in 2015 and earnings from tourists also reduced from 87.1Billion in 2014 to 84.6Billion in 2015. This affected the employment in the sector that reduced by over 30,000 especially at the Kenya Coast due closure of hotels.

However, the Meetings, Incentives, Conferences and Events (MICE) recorded significant improvement with conference delegates increasing from 40,109 in 2014 to 77,848 delegates in 2015 due to hosting major conferences such as the Global Entrepreneurship Summit, ATA and the World Trade Organization-Ministerial Conference among others.

The Key achievements within the Tourism include:

- *Tourism Recovery Taskforce* appointed and gazetted in 2015. The taskforce report was finalized on October, 2015.
- Developed and launched **MAKE IT KENYA brand** inclusive of active digital portal and supporting social media platforms.
- Feasibility study, Master Plan and Designs for *Bomas International Convention and Exhibition Centre* was developed.
- *National Classification of Hotels and Restaurants* was undertaken with 122 hotels being classified in Nyanza, Western, North Rift, South Rift Region and Coast Region
- *2750 students enrolled in Regular Module 11 and Short Courses and 1253 students graduated in various courses from Kenya Utalii College. In-service training was conducted for the industry workers where 751 attended Management Development Programs and 3456 attended Refresher Courses by Kenya Utalii College.*
- *Waived Visa Fees for children aged under 16 effective 1st February 2016-09-2016. Lowered park entry fees from \$90 (sh9,000) to \$60(sh6,000).*
- Construction of **Ronald Ngala Utalii College (RNUC)** in Kilifi is in progress at 40% complete which commenced in FY2013/14. The RNUC completion is scheduled for 2018 subject to adequate of Government funding.
- **International Tourism Publicity** Watamu Turtle release, world-first live broadcast of great migration periscope via (56 million views via twitter and 230,000 views via Facebook) CNN and Aljazeera advertisements.
- *Tembea Kenya SMS Consumer Campaign* was undertaken.
- *Operationalized the Tourism Research Institute by appointing Board Members and Ag. CEO.*
- *Additional 1,437 hotel rooms have been put in Nairobi (as per World Hospitality Group Study Report).*
- *Development of Bomas International Convention and Exhibition Centre was initiated by engaging a transactional advisor and preliminary feasibility report was done.*

STATE DEPARTMENT FOR COMMERCE AND TOURISM

Reports and Financial Statements

For the year ended June 30, 2016 (KShs)

- *Tourism Fund Headquarters* building construction reached 97% complete from 60% in FY2014/15 with funding from the Catering Levy that will house the Ministry and other tourism sector agencies.
- KTB and KQ signed an MOU paving the way to increase visitor numbers to Kenya through their footprint in continental Africa, Middle East and Asia, where tourism markets have shown resilience and potential for growth.

However, there are emerging issues related to the tourism that have affected the performance and/or pose a greater risk in the tourism recovery efforts.

- Country Brand – affected by negative publicity
- Perceived Political instability –uncertainty during election period.
- Inadequate supportive infrastructure such as water, roads, power, transport, ferries etc.
- Health and safety challenges like Yellow Fever and Ebola, keeping potential tourists away.
- Insecurity - travel advisories, terrorism and other crimes
- Poaching of wildlife species that are vulnerable and endangered e.g. elephants and rhinos hence affecting our safari product.
- Understaffing in the Ministry.

That not with-standing the Ministry encountered institutional challenges in the implementation of the budget mainly due to Interrupted/ intermittent access to the IFMIS system that hinders prompt processing of requests and/or payments. This was exuberated by the low and delayed disbursement of funds for capital projects.

It is therefore recommended that going forward the allocation for tourism recovery is retained for another year considering the sector is yet to fully recover and there is a risk of the gains being eroded during the fourth coming general elections depending on the citizens' reaction to the outcome. In addition, the Ministry will recruit additional staff for the Tourism Regulatory Authority and Tourism Research Institute in order to effectively operationalize the Agencies as envisioned in the Tourism Act, 2011.

Sign:

Hon. Najib Balala, EGH

CABINET SECRETARY

MINISTRY OF TOURISM

STATE DEPARTMENT FOR COMMERCE AND TOURISM
Reports and Financial Statements
For the year ended June 30, 2016 (KShs)

**STATEMENT OF STATE DEPARTMENT FOR COMMERCE AND TOURISM
MANAGEMENT RESPONSIBILITIES**

Section 81 (1) of the Public Finance Management Act, 2013 requires that, at the end of each financial year, the accounting officer for a National Government shall prepare financial statements in respect of that. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the State Department for Commerce and Tourism is responsible for the preparation and presentation of the State Department for Commerce and Tourism's financial statements, which give a true and fair view of the state of affairs of the State Department for Commerce and Tourism for and as at the end of the financial year (period) ended on June 30, 2016. 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 ; (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 State Department for Commerce and Tourism; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the State Department for Commerce and Tourism accepts responsibility for the State Department for Commerce and Tourism'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 Accounting Officer is of the opinion that the State Department for Commerce and Tourism's financial statements give a true and fair view of the state of transactions during the financial year ended June 30, 2016, and of the State Department for Commerce and Tourism's financial position as at that date. The Accounting Officer charge of the State Department for Commerce and Tourism further confirms the completeness of the accounting records maintained for the State Department for Commerce and Tourism, which have been relied upon in the preparation of the State Department for Commerce and Tourism's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the State Department for Commerce and Tourism confirms that the has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the '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 Accounting Officer confirms that the State Department for Commerce and Tourism'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.

STATE DEPARTMENT FOR COMMERCE AND TOURISM

Reports and Financial Statements

For the year ended June 30, 2016 (KShs)

Approval of the financial statements

The State Department for Commerce and Tourism's financial statements were approved and signed by the Accounting Officer on 30th September, 2016.

 4/5/17

Principal Secretary

 28 APRIL 2017

Principal Accounts Controller

STATE DEPARTMENT FOR COMMERCE AND TOURISM
Reports and Financial Statements
For the year ended June 30, 2016 (KShs)

Approval of the financial statements

The State Department for Commerce and Tourism's financial statements were approved and signed by Accounting Officer on **30th September, 2016**.

 4/5/17
Principal Secretary

 28 APRIL 2017
Principal Accounts Controller



OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON THE STATE DEPARTMENT FOR COMMERCE AND TOURISM (VOTE 1181) FOR THE YEAR ENDED 30 JUNE 2016

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the State Department for Commerce and Tourism (Vote 1181) set out on pages 1 to 17, which comprise a statement of financial assets as at 30 June 2016, a statement of receipts and payments, statement of cash flows and summary statement of appropriation: recurrent and development combined together with a summary of significant accounting policies and other explanatory notes 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.

Accounting Officer's Responsibility for the Financial Statements

The Principal Secretary – State Department for Tourism and Commerce is responsible for the preparation and fair presentation of these financial statements in accordance with the 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.

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

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit audit report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with the International Standards of Supreme Audit Institutions. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance that the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an

opinion on the effectiveness of the Department's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Basis for Qualified Opinion

1. Cash and Cash Equivalents

The cash and cash equivalent balance of Kshs.155,477,205 comprises of cash held at the Central Bank of Kenya under the recurrent, development and deposits accounts all amounting to Kshs.154,262,695 and cash in hand of Kshs.1,214,511. The reconciled closing balances as per the manual cashbook that was availed for audit review did not agree with the balances as at 30 June 2016 disclosed in the financial statements as tabulated below;

Account No	Financial Statements Balance (Kshs)	Cashbook Balance Reconciled (Kshs)	Variance (Kshs)
1000210095-Development	83,979,010	68,131,127	15,847,883
1000210133-Recurrent	45,923,595	38,663,128	7,260,468

Further, the statement of cash flows reflects an amount of Kshs.1,437,402 described as adjustments during the year but no explanation was availed on how this figure has been derived. Consequently, the propriety of the adjustment cannot be ascertained.

In the circumstances, the accuracy of the cash and cash equivalents balance of Kshs.155,477,205 as at 30 June 2016 could not be ascertained.

2. Use of Goods and Services

Included in use of goods and services balance of Kshs.759,877,279 is a figure of Kshs.305,225,549 being other operating expenses which in turn includes Kshs.142,291,765 paid to Grayling Communications Limited for quarterly communication consultancy services which was not supported with reports indicating the deliverables and hence casting doubts whether value for money was obtained in this transaction.

Further, the Department made payments while procuring goods and services totaling to Kshs.4,842,551 on various sub-items under uses of goods and services.

Examination of payment vouchers indicated that no electronic tax register receipts were attached on payment documents in contravention of the Value Added Tax Act.

It has therefore not been possible to ascertain the propriety of the above expenditure amounting to Kshs.147,134,316 or whether public resources were utilized for the intended purposes.

3. Unpaid Rent to Tourism Finance Corporation

The Tourism Finance Corporation financial records indicate that the Department of Tourism owes the Corporation Kshs.14,988,786 as at 30 June 2016 in respect of lease rentals for Utalii House office space. Although the amounts has since been cleared after the year end, it was noted that it had not been captured as a pending bill as at 30 June 2016. Further, a review of the utilization of the leased office space at Utalii House revealed that there were unused offices including the office of the former Minister of Tourism yet Tourism Finance Corporation continues to charge rent charges for the space hence the amount spent for the unused space does not constitute proper charge to public funds.

4. Pending Bills

Note 13.1 and 13.2 to the financial statements indicated that bills totalling to Kshs.249,671,744 were not settled during the year 2015/2016 but were instead carried forward to 2016/2017. Failure to pay bills in the respective year distorts the financial statements for the year and adversely affects provision for subsequent years. Had the bills been paid and the expenditure charged to the account for 2015/2016 the statement of receipts and payments for the year would have reflected an excess vote of Kshs.119,935,518 instead of the surplus of Kshs.129,736,226 now reflected.

Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements for Vote 1181 present fairly, in all material respects, the financial position of the State Department for Commerce and Tourism as at 30 June 2016, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards and the Public Finance Management Act, 2012 of the Laws of Kenya.

Emphasis of Matter

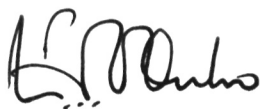
Budget Performance and Analysis

During the year under review, the following expense items were noted to have been underspent and hence were not absorbed as planned;

Item	Budget Kshs	Actual Expense Kshs	Under- Expenditure Kshs	% Variance
Other operating expenses	709,269,067	305,225,549	404,043,518	57%
Office and general supplies and services	25,069,325	15,006,152	10,063,173	41%
Routine maintenance - other assets	135,710,612	41,564,729	94,145,883	70%
Printing, advertising, information supplies and services	8,052,944	5,189,106	2,863,838	35.6%
Training expenses	16,121,619	12,647,396	3,474,223	22%
Fuel, oil & lubricants	26,049,374	18,363,285	7,686,089	30%

Failure to fully utilize the budgeted provisions is likely to lead to negative impact on the service delivery and achievement of the overall objectives of the Department.

My opinion is not qualified in respect of this matter.



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

Nairobi

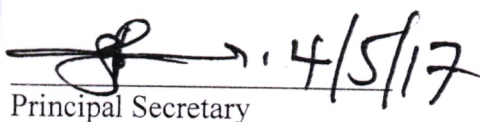
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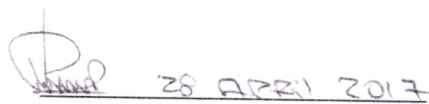
STATE DEPARTMENT FOR COMMERCE AND TOURISM
Reports and Financial Statements
For the year ended June 30, 2016 (Kshs)

STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015-2016 KShs	2014-2015 Ksh
RECEIPTS			
Exchequer releases	1	6,515,900,000	5,485,605,00
Proceeds from Sale of Assets	2	8,823,122	13,462,67
Other Receipts	3	39,081,720	67,729,16
TOTAL RECEIPTS		6,563,804,842	5,566,796,83
PAYMENTS			
Compensation of Employees	4	369,794,244	359,462,67
Use of goods and services	5	759,877,299	997,582,74
Transfers to Other Government Units	6	5,222,316,214	2,664,114,57
Other grants and transfers	7	14,965,831	268,738,56
Social Security Benefits	8	3,869,037	
Acquisition of Assets	9	63,245,991	1,273,157,01
TOTAL PAYMENTS		6,434,068,616	5,563,055,57
SURPLUS/DEFICIT		129,736,226	3,741,26

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department for Commerce and Tourism financial statements were approved on **30th September, 2016** and signed by:


Principal Secretary

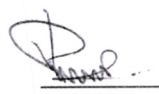

Principal Accounts Controller

STATE DEPARTMENT FOR COMMERCE AND TOURISM
Reports and Financial Statements
For the year ended June 30, 2016 (KShs)

STATEMENT OF ASSETS

	Note	2015-2016 Kshs	2014-2015 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10A	177,371,047	50,112,655
Cash Balances	10B	<u>1,214,511</u>	<u>2,215,200.00</u>
Total Cash and cash equivalent		178,585,558	52,327,855
Accounts receivables – Outstanding Imprests	10C	922,967	124,189
TOTAL FINANCIAL ASSETS		<u>179,508,525</u>	<u>52,452,043</u>
FINANCIAL LIABILITIES			
Accounts Payables–Deposits and retentions	11	<u>47,468,440</u>	<u>48,710,782</u>
NET FINANCIAL ASSETS		<u>132,040,085</u>	<u>3,741,261</u>
REPRESENTED BY			
Fund balance b/fwd	12	3,741,261	140,135,503
Surplus/Deficit for the year		129,736,226	3,741,261
Prior year adjustments		-1,437,402	-140,135,503
NET FINANCIAL POSITION		<u>132,040,085</u>	<u>3,741,261</u>

 4/5/17
Principal Secretary

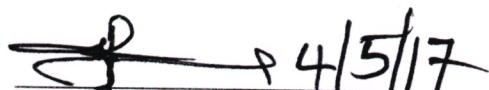
 28 APR 2017
Principal Accounts Controller

STATE DEPARTMENT FOR COMMERCE AND TOURISM
Reports and Financial Statements
For the year ended June 30, 2016 (KShs)

STATEMENT OF CASHFLOW

	Notes	2015-2016	2014 - 2015
		Kshs	Kshs
Receipts for operating income			
Exchequer Releases	1	6,515,900,000	5,485,605,000
Other Revenues	3	39,081,720	67,729,163
		6,554,981,720	5,553,334,163
Payments for operating expenses			
Compensation of Employees	4	369,794,244	-359,462,676
Use of goods and services	5	759,877,299	-997,582,742
Transfers to Other Government Units	6	5,222,316,214	-2,664,114,573
Other grants and transfers	7	14,965,831	-268,738,566
Social Security Benefits	8	3,869,037	0
		-6,370,822,625	-4,289,898,558
Adjusted for:			
Changes in receivables		-798,779	859,805
Changes in payables		-1,242,342	48,710,782
Adjustments during the year		-1,437,402	-140,135,503
Net cash flow from operating activities		180,680,572	1,172,870,690
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	8,823,122	13,462,672
Acquisition of Assets	9	-63,245,991	-1,273,157,016
Net cash flows from Investing Activities		-54,422,869	-1,259,694,343
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities		0	0
NET INCREASE IN CASH AND CASH EQUIVALENT		126,257,703	-86,823,654
Cash and cash equivalent at BEGINNING of the year	12	52,327,855	139,151,509
Cash and cash equivalent at END of the year	10	178,585,558	52,327,855

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department for Commerce and Tourism financial statements were approved on 30th September, 2016 and signed by:


Principal Secretary

 28 APRIL 2017
Principal Accounts Controller

STATE DEPARTMENT FOR COMMERCE AND TOURISM
Reports and Financial Statements
For the year ended June 30, 2016 (Kshs)

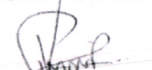
SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	10,681,536,166.00	(3,517,045,355.00)	7,164,490,811.00	6,515,900,000.00	648,590,811.00	90.95%
Proceeds from Sale of Assets	13,100,000.00	(5,800,000.00)	7,300,000.00	8,823,122.00	(1,523,122.00)	120.86%
Other Receipts	40,000,000.00	-	40,000,000.00	39,081,720.40	918,279.60	97.70%
TOTAL	10,734,636,166	(3,522,845,355)	7,211,790,811	6,563,804,842.40	647,985,969.00	91.01%
PAYMENTS						
Compensation of Employees	353,906,889.00	17,970,610.00	371,877,499.00	369,794,243.55	2,083,255.45	99.44%
Use of goods and services	2,781,318,627.00	(1,464,327,964.00)	1,316,990,663.00	759,877,299.35	557,113,364.00	58%
Transfers to Other Government Units	5,543,270,190.00	(307,605,403.00)	5,235,664,787.00	5,222,316,213.90	13,348,573.10	99.75%
Other grants and transfers	26,500,000.00	3,400,000.00	29,900,000.00	14,965,831.15	14,934,168.85	50.05%
Social Security Benefits	0.00	3,879,038.00	3,879,038.00	3,869,037.10	10,000.90	99.74%
Acquisition of Assets	1,976,540,460.00	(1,770,361,636.00)	206,178,824.00	63,245,991.05	142,932,832.95	30.68%
TOTALS	10,681,536,166.00	(3,209,439,952.00)	7,164,490,811.00	6,434,068,616.10	730,500,595.00	89.80%

- i) The underutilization (below 50% of utilization) of Acquisition of Assets was due to under issues of Exchequer totaling to Kshs 675,890,811.00 for Development and Recurrent votes.

The State Department for Commerce and Tourism financial statements were approved on **30th September, 2016** and signed by:

 4/5/17
Principal Secretary

 28 APR 2017
Principal Accounts Controller

STATE DEPARTMENT FOR COMMERCE AND TOURISM
Reports and Financial Statements
For the year ended June 30, 2016 (KShs)

SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	2,891,637,766.00	(108,045,355.00)	2,783,592,411.00	2,655,000,000.00	128,592,411	95.38%
Proceeds from Sale of Assets	13,100,000.00	(5,800,000.00)	7,300,000.00	8,823,122.00	(1,523,122.00)	120.86%
Other Receipts	40,000,000.00		40,000,000.00	39,081,720.40	918,279.60	97.70%
TOTAL	2,944,737,766	(113,845,355)	2,830,892,411	2,663,862,204.12	127,987,569.00	95.48%
PAYMENTS						
Compensation of Employees	353,906,889.00	17,970,610.00	371,877,499.00	369,794,243.55	2,083,255.45	99.44%
Use of goods and services	566,318,627.00	(64,327,964.00)	501,990,663.00	434,386,531.50	67,604,131.50	86.53 %
Transfers to Other Government Units	1,922,810,750.00	(86,605,403.00)	1,836,205,347.00	1,838,296,290.40	3,030,533.55	100.11%
Other grants and transfers	26,500,000.00	3,400,000.00	29,900,000.00	14,965,831.15	14,934,168.85	50.05%
Social Security Benefits		3,879,038.00	3,879,038.00	3,869,037.10	10,000.90	99.74
Acquisition of Assets	22,101,500.00	17,638,364.00	39,739,864.00	22,670,785.45	17,069,078.55	57.05%
TOTALS	2,891,637,766.00	(108,045,355.00)	2,783,592,411.00	2,683,982,719.15	104,731,168.80	96.42%

Note – a) There were no items with significant under-utilization i.e. more than 50%

b) There was an over-collection of Appropriation-in-Aid of 20%.

The State Department for Commerce and Tourism financial statements were approved on 30th September, 2016 and signed by:


Principal Secretary


Principal Accounts Controller

STATE DEPARTMENT FOR COMMERCE AND TOURISM

Reports and Financial Statements

For the year ended June 30, 2016 (KShs)

SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	7,789,898,400.00	(3,409,000,000.00)	4,380,898,400.00	3,860,900,000.00	519,998,400.00	88.13%
TOTALS	7,789,898,400.00	(3,409,000,000.00)	4,380,898,400.00	3,860,900,000.00	519,998,400.00	88.13%
PAYMENTS						
Use of goods and services	2,215,000,000.00	(1,400,000,000.00)	815,000,000.00	325,490,767.20	489,509,232.80	40%
Transfers to Other Government Units	3,620,459,440.00	(221,000,000.00)	3,399,459,440.00	3,384,941,523.50	14,517,916.50	99.57%
Acquisition of Assets	1,954,438,960.00	(1,778,000,000.00)	166,438,960.00	35,400,604.55	131,038,355.45	21.27%
TOTALS	7,789,898,400.00	(3,399,000,000.00)	4,380,898,400.00	3,745,832,895.25	635,065,504.75	85.50%

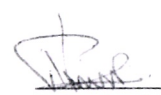
(a) There were no items in the "AIA" revenue category.

(b) There were two items with significant under utilization(below 50%) i.e. – (i) Use of goods and Services-39.93%
(ii) Acquisition of Assets - 21.27%

This was due to under-issue of Development Exchequer of Kshs 519,998,400.

The State Department for Commerce and Tourism financial statements were approved on **30th September, 2016** and signed by:

 4/5/17
Principal Secretary

 28 SEP 2017
Principal Accounts Controller

STATE DEPARTMENT FOR COMMERCE AND TOURISM
Reports and Financial Statements
For the year ended June 30, 2016 (Kshs)

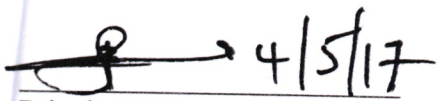
SUMMARY STATEMENT OF PROVISIONINGS

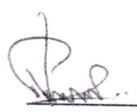
Details of General Accounts on Vote

	2015-2016 Kshs	2014-2015 Kshs
GAV Provisioning account balance	712,022,295.00	381,278,226.45
Total	712,022,295.00	381,278,226.45

Details of Exchequer Provisioning

	2015-2016 Kshs	2014-2015 Kshs
Exchequer Provisioning balance	601,290,811.00	377,585,360.00
Total	601,290,811.00	377,585,360.00

 4/5/17
Principal Secretary

 28 APRIL 2017
Principal Accounts Controller

STATE DEPARTMENT FOR COMMERCE AND TOURISM
Reports and Financial Statements
For the year ended June 30, 2016 (KShs)

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 and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and applicable government legislations and regulations. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *State Department for Commerce and Tourism* and all values are rounded to the nearest thousand (KShs'000). The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts.

2. Recognition of revenue and expenses

The *State Department for Commerce and Tourism* recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the *State Department for Commerce and Tourism*. In addition, the *State Department for Commerce and Tourism* recognises all expenses when the event occurs and the related cash has actually been paid out by the *State Department for Commerce and Tourism*.

3. In-kind contributions

In-kind contributions are donations that are made to the *State Department for Commerce and Tourism* 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 *State Department for Commerce and Tourism* includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

4. 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.

5. 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 are treated as receivables. This is in recognition of the government practice

STATE DEPARTMENT FOR COMMERCE AND TOURISM

Reports and Financial Statements

For the year ended June 30, 2016 (KShs)

where the imprest payments are recognized as expenditure 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.

6. 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 by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements.

7. 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 State Department for Commerce and Tourism fixed asset register a summary of which is provided as a memorandum to these financial statements.

8. 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 *State Department for Commerce and Tourism* 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.

9. 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 *State Department for Commerce and Tourism's* budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the *State Department for Commerce and Tourism's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

10. Comparative figures

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

11. 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.

STATE DEPARTMENT FOR COMMERCE AND TOURISM
Reports and Financial Statements
For the year ended June 30, 2016 (KShs)

NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Total Exchequer Releases for quarter 1	870,000,000	673,890,000
Total Exchequer Releases for quarter 2	1,826,900,000	1,171,005,000
Total Exchequer Releases for quarter 3	490,000,000	1,733,000,000
Total Exchequer Releases for quarter 4	3,329,000,000	1,907,710,000
Total	6,515,900,000	5,485,605,000

2. PROCEEDS FROM SALE OF ASSETS

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Receipts from the Sale of Vehicles and Transport Equipment	0	1,780,400
Receipts from the Sale of Inventories, Stocks and Commodities	8,823,122	11,682,272
Total	8,823,122	13,462,672

3. OTHER REVENUES

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Receipts from Administrative Fees and Charges	0	51,174,607
Receipts from Administrative Fees and Charges - Collected as AIA	39,081,720	16,554,556
Total	39,081,720	67,729,163

STATE DEPARTMENT FOR COMMERCE AND TOURISM**Reports and Financial Statements****For the year ended June 30, 2016 (KShs)****4. COMPENSATION OF EMPLOYEES**

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Basic salaries of permanent employees	227,159,746	232,064,722
Basic wages of temporary employees	2,027,403	1,404,662
Personal allowances paid as part of salary	140,607,094	125,993,291
Total	369,794,244	359,462,676

5. USE OF GOODS AND SERVICES

	2015 - 2016	2014- 2015
	Kshs	Kshs
Utilities, supplies and services	18,587,538	18,445,019
Communication, supplies and services	15,119,534	15,930,144
Domestic travel and subsistence	39,246,144	43,918,708
Foreign travel and subsistence	66,206,113	96,919,842
Printing, advertising and information supplies & services	5,189,106	7,234,686
Rentals of produced assets	123,312,432	124,934,637
Training expenses	12,647,396	11,183,670
Hospitality supplies and services	41,250,017	59,286,263
Specialized materials and services	47,826,138	38,035,400
Office and general supplies and services	15,006,152	16,513,693
Fuel Oil and Lubricants	18,363,285	0
Other operating expenses	305,225,549	430,820,830
Routine maintenance – vehicles and other transport equipment	10,333,165	21,187,408
Routine maintenance – other assets	41,564,729	113,172,440
Total	759,877,298	997,582,742

STATE DEPARTMENT FOR COMMERCE AND TOURISM
Reports and Financial Statements
For the year ended June 30, 2016 (KShs)

6. GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2015 - 2016 Kshs	2014 - 2015 Kshs
Transfers to National Government entities:		
2630100 – Current Grants to Government Agencies and Other Levels of Government	1,838,296,290	1,765,653,158
2630200 – Capital Grants to Government Agencies and Other Levels of Government	3,384,019,924	847,286,808
9910200 – Exchequer provisions	0	51,174,607
TOTAL	5,222,316,214	2,664,114,573

7. OTHER GRANTS AND TRANSFERS

	2015 – 2016 Kshs	2014 - 2015 Kshs
Membership dues and subscriptions to international organizations	4,965,831	248,738,566
Scholarships and other educational benefits	10,000,000	20,000,000
Total	14,965,831	268,738,566

8. SOCIAL SECURITY BENEFITS

	2015- 2016 Kshs	2014- 2015 Kshs
Government pension and retirement benefits	3,869,037	(
Total	3,869,037	(

STATE DEPARTMENT FOR COMMERCE AND TOURISM
Reports and Financial Statements
For the year ended June 30, 2016 (KShs)

9. ACQUISITION OF ASSETS

Non-Financial Assets

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Refurbishment of Buildings	30,000	174,480
Construction and Civil Works	0	1,190,136,736
Overhaul of Vehicles and Other Transport Equipment	1,434,555	4,366,438
Purchase of Office Furniture and General Equipment	581,310	1,772,650
Purchase of Specialised Plant, Equipment and Machinery	12,107,625	11,532,622
Purchase of vehicles and other transport equipments.	19,810,295	0
Research and Feasibility Studies	29,282,204	65,174,090
Total	63,245,991	1,273,157,016

10. A Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit etc.	Exch rate (if in foreign currency)	2015 - 2016	2014 - 2015
				Kshs.	Kshs
Central Bank of Kenya, KShs Account No. 1000181818 -		Recurrent	-	0	2,458,337.70
Account No. 1000210133		Recurrent		45,923,595.20	0
Central Bank of Kenya, KShs Account No. 1000182318-		Deposit	-	0	47,024,257.25
Account No. 1000212675		Deposit		47,468,440.15	0
Central Bank of Kenya, KShs Account No. 1000181966		Development	-	0	630,059.70
Account No. 1000210095		Development		83,979,010.25	0
Total				177,371,047.00	50,112,654.65

STATE DEPARTMENT FOR COMMERCE AND TOURISM**Reports and Financial Statements****For the year ended June 30, 2016 (KShs)***NOTES TO THE FINANCIAL STATEMENTS (Continued)***10. B. CASH IN HAND**

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Cash in Hand – Held in domestic currency	1,214,511.00	2,215,200.00
Total	1,214,511.00	2,215,200.00

Cash in hand is also be analyzed as follows:

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Headquarters – Recurrent	1,214,511.00	49,895.00
Headquarters – Deposit	0.00	1,686,525.00
Headquarters – Development	0.00	478,780.00
Total	1,214,511.00	2,215,200.00

10. C. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

<i>Description</i>	2015 - 2016	2014 - 2015
	Kshs	Kshs
Government Imprests	922,967.00	1,126.70
Domestic Debtors and Advances	0	123,062.00
Clearance accounts	0	
Total	922,967.00	124,188.70

STATE DEPARTMENT FOR COMMERCE AND TOURISM**Reports and Financial Statements****For the year ended June 30, 2016 (KShs)****NOTES TO THE FINANCIAL STATEMENTS (Continued)****10. D. GOVERNMENT IMPRESTS**

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
DUNCAN VINCENT ASHUBWE	02/SEP/2015	84,000.00	00.00	84,000.00
NJERI JANE KURIA		45,800.00	00.00	45,800.00
GACHANJA GERALD TUMBUTI	24/AUG/2015	49,400.00	29,400.00	20,000.00
FEISAL IBRAHIM HUSSEIN	24/AUG/2015	37,800.00	25,800.00	12,000.00
BHOKE ANGELLA BEVIN	VARIOUS	VARIOUS	00.00	539,367.20
MUIGAI FRANCIS HINGA	15/SEP/2015	22,600.00	00.00	22,600.00
OMONYA ROSE BULIBA	20/AUG /2015	10,000.00	00.00	10,000.00
AWINO M ABDUL IBRAHIM	16/MAR/2016	31,500.00	24,500.00	7,000.00
MOKEIRA FLORENCE ABUYA	28/AUG/2015	4000.00	00.00	4,000.00
WANGECHI MILCAH NDIWO	19/MAY/2015	VARIOUS	00.00	116,200.00
WAVINYA JANE KAVOKO	07/AUG/2015	25,200.00	00.00	25,200.00
JULIUS KIMEU MUTUA	10/AUG/2015	22,400.00	00.00	22,400.00
AKWIRI LORNAH OKUMU	25/JAN/2016	50,400.00	42000.00	8,400.00
MURIITHI ANTHONY NJERU	07/DEC/2015	188,600.00	183,000	5,600.00
DAVID MUYELA	20/NOV/15	50,400.00	50,000.00	400.00
TOTAL				922,967.20

The outstanding imprest will be recovered from the payroll in 2016/2017 Financial Year.

STATE DEPARTMENT FOR COMMERCE AND TOURISM
Reports and Financial Statements
For the year ended June 30, 2016 (KShs)

11. ACCOUNTS PAYABLE

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Deposits	47,468,440	48,710,782
Total	47,468,440	48,710,782

12. FUND BALANCE BROUGHT FORWARD

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bank accounts	50,112,655	84,800,821
Cash in hand	2,215,200	54,350,688
Accounts Receivables	124,188	983,994
Accounts Payables - deposits	-48,710,782	-
Total	3,741,261	140,135,503

13 OTHER IMPORTANT DISCLOSURES

13.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Construction of buildings	0.00	0.00
Construction of civil works	6,720,692.00	46,539,377.72
Supply of goods	37,971,434.25	31,244,379.60
Supply of services	203,064,758.30	13,170,499.95
	247,756,884.55	90,954,257.27

13.2: OTHER PENDING PAYABLES

Amounts due to third parties	
Harambee Sacco society	<u>1,914,859.35</u>

STATE DEPARTMENT FOR COMMERCE AND TOURISM

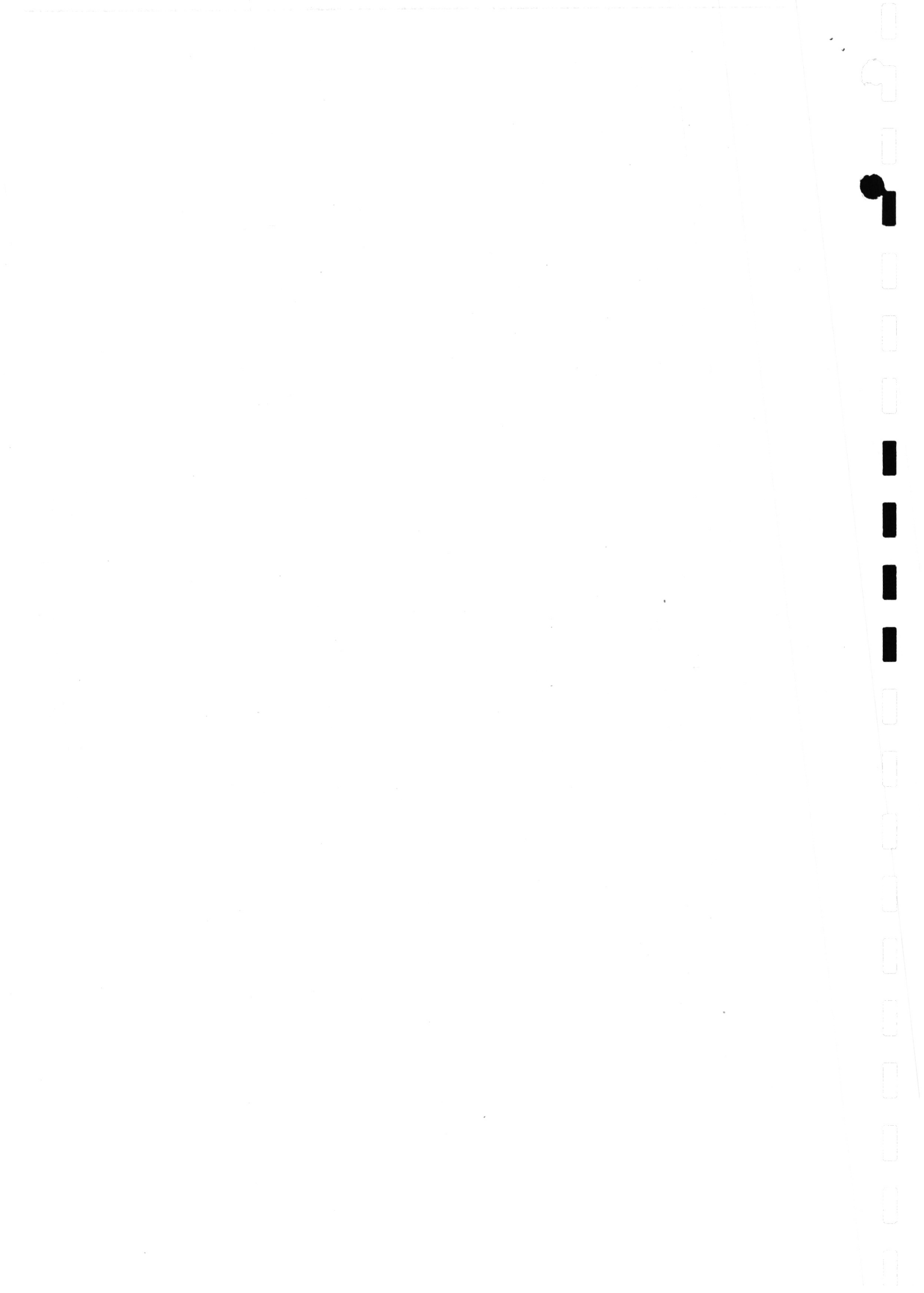
Reports and Financial Statements

For the year ended June 30, 2016 (KShs)

13.3 DOMESTIC CURRENCY AND DOMESTIC DEPOSITS (See Annex 2)

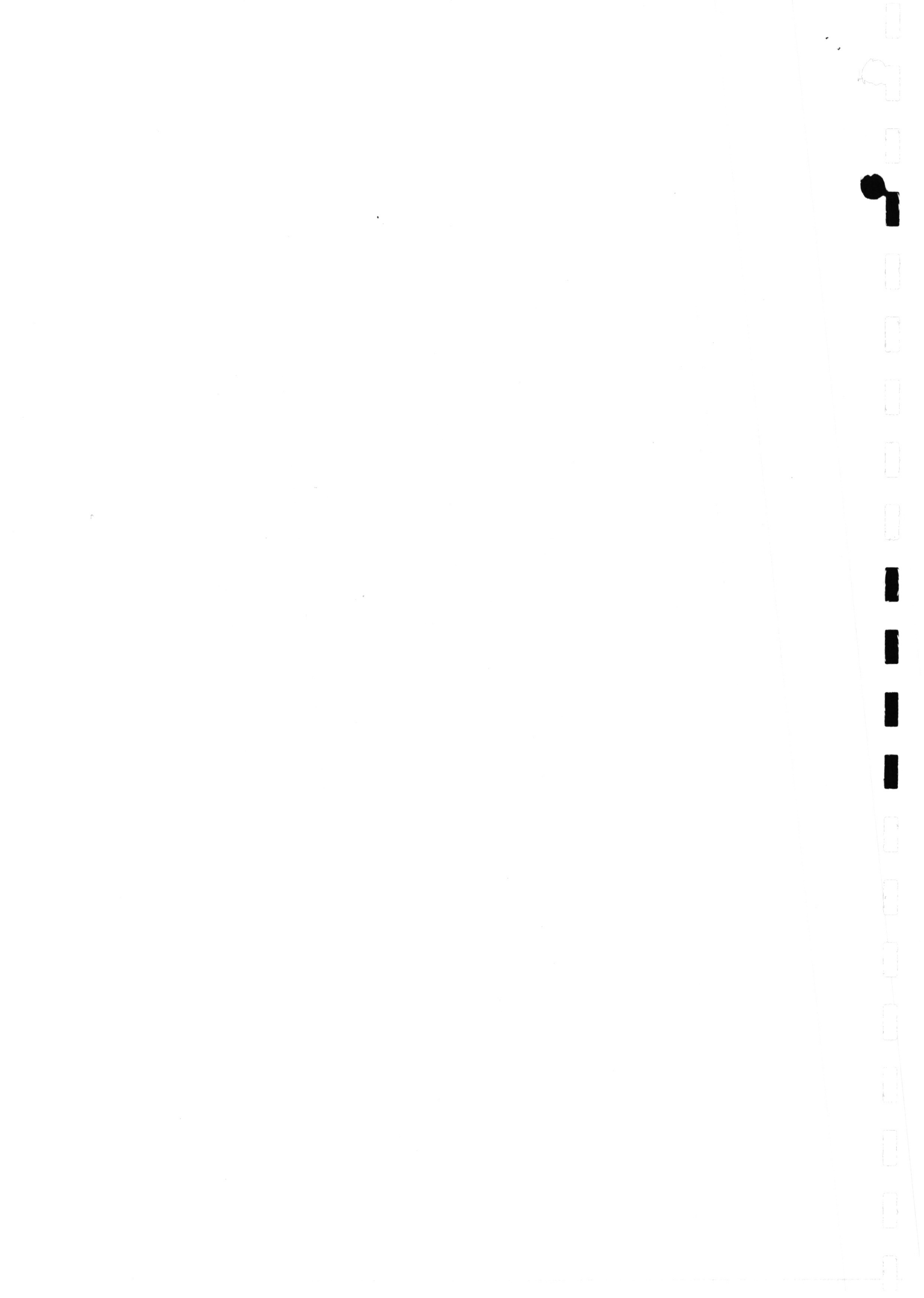
	2015 - 2016	2014 - 2015
	Kshs	Kshs
Deposits – Cash at Bank	47,468,440.15	47,024,257.25
Cash in hand	0.00	1,686,525.00
Total	47,468,440.15	48,710,782.25

14. FOLLOW UP ON AUDIT ISSUES (See Annex 3)

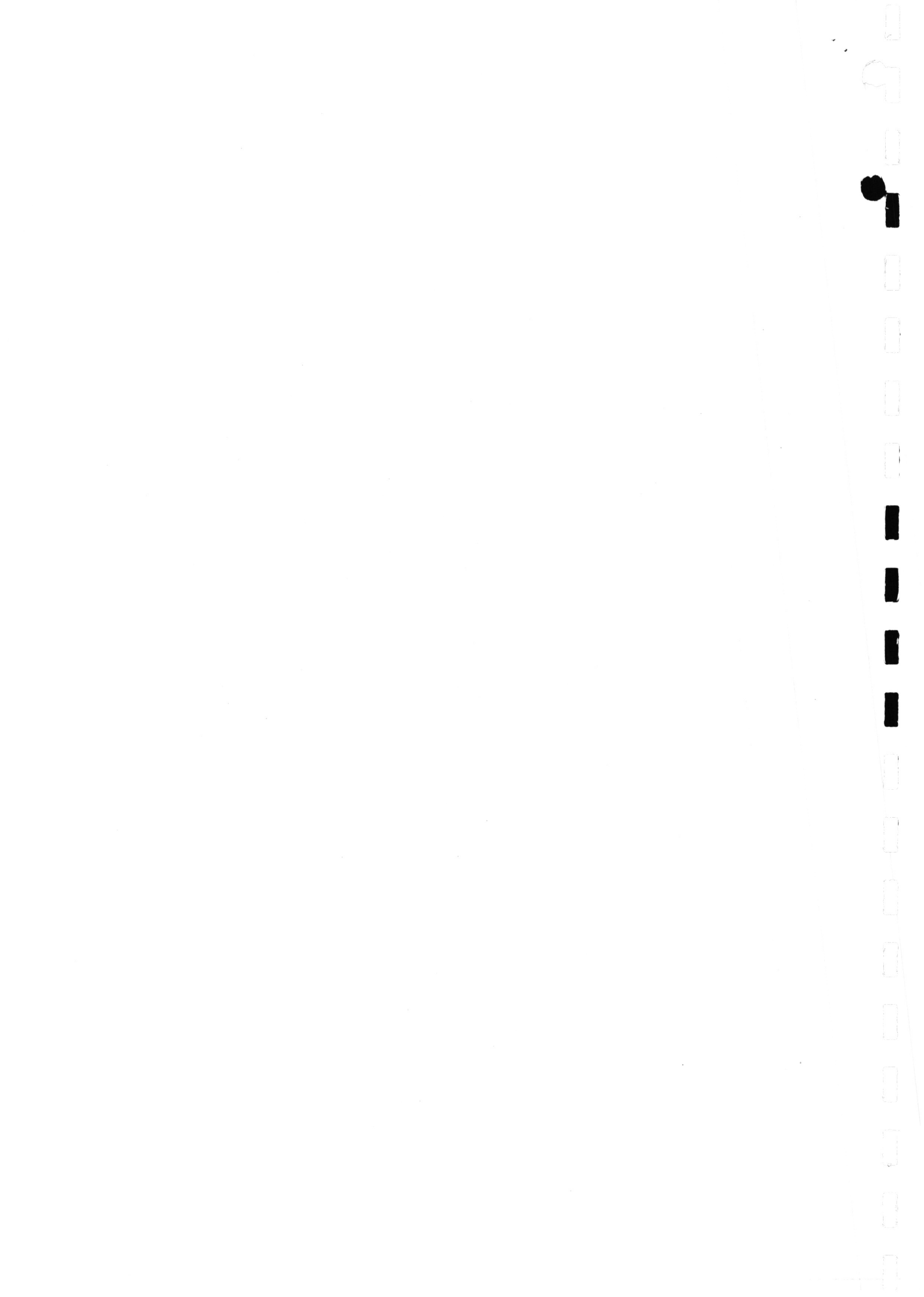


ANNEX I: PAYMENT OF OTHER PENDING BILLS FOR FY 2015/16

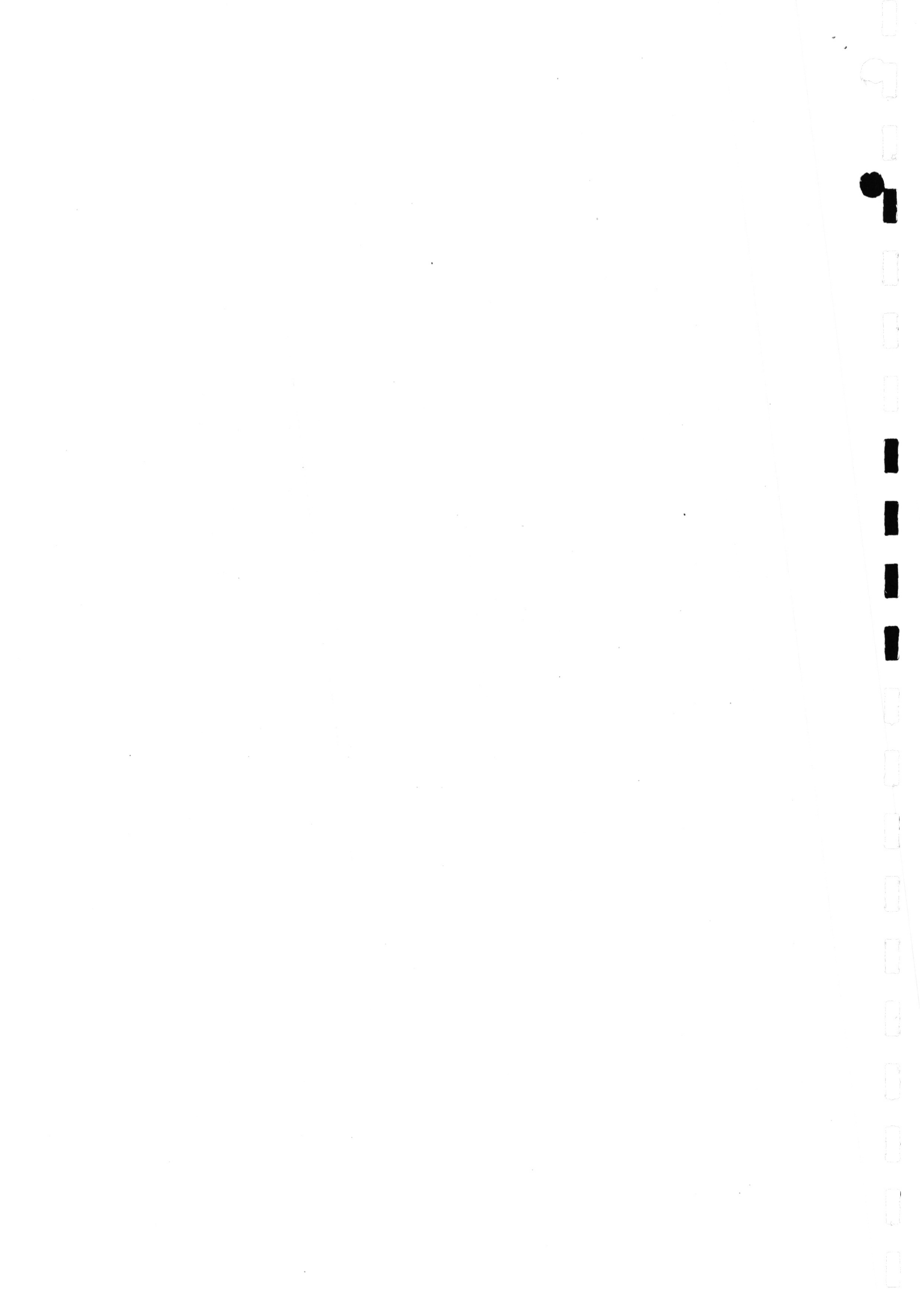
	DETAILS	AMOUNT (Kshs.)	AMOUNT PAID	OUTSTANDING AMOUNT	REASONS FOR NON PAYMENT/REMARKS
5	M/S Dolas Creation	110,000.00	-	110,000.00	Insufficient Exchequer
7	M/S Kenya Safari Lodges & Hotels (Mombasa Beach Hotel)	120,000.00	-	120,000.00	Insufficient Exchequer
6	M/S. Uswazi Entertainment	424,000.00	-	424,000.00	Insufficient Exchequer
1	M/S D.T.Dobie	473,902.00	-	473,902.00	Insufficient Exchequer
8	M/S. Pacific Hotel	493,000.00	-	493,000.00	Insufficient Exchequer
4	M/S Benstat Printers Limited	496,750.00	-	496,750.00	Insufficient Exchequer
2	M/S sarova stanley Hotel	1,332,610.00	-	1,332,610.00	Insufficient Exchequer
3	M/S Barcode Kenya Limited	4,626,020.00	-	4,626,020.00	Insufficient Exchequer
9	Tamia Limited	2,784.00	-	2,784.00	Insufficient Exchequer
10	Tamia Limited	2,784.00	-	2,784.00	Insufficient Exchequer
11	Tamia Limited	2,784.00	-	2,784.00	Insufficient Exchequer
12	Tamia Limited	2,784.00	-	2,784.00	Insufficient Exchequer
13	Tamia Limited	2,784.00	-	2,784.00	Insufficient Exchequer
14	Tamia Limited	2,784.00	-	2,784.00	Insufficient Exchequer
15	M/S Kenya Power & Lighting CO.	6,200.00	-	6,200.00	Insufficient Exchequer
16	Francis Mungai Enterprise	13,210.00	-	13,210.00	Insufficient Exchequer
17	M/S Francis Mungai Enterprise	14,760.00	-	14,760.00	Insufficient Exchequer
18	M/S Nano Age Solutions Ltd	15,725.00	-	15,725.00	Insufficient Exchequer
19	Kasuku Foto Zone	16,000.00	-	16,000.00	Insufficient Exchequer
20	M/S Isaac Gitere	16,000.00	-	16,000.00	Insufficient Exchequer
21	M/S EAC Close Business Agencies	17,000.00	-	17,000.00	Insufficient Exchequer
22	Francis N. Mungai Enterprises	19,300.00	-	19,300.00	Insufficient Exchequer
23	Utalii Hotel	21,600.00	-	21,600.00	Insufficient Exchequer
24	Francis Mungai Enterprise	23,630.00	-	23,630.00	Insufficient Exchequer
25	Utalii Hotel	28,800.00	-	28,800.00	Insufficient Exchequer
26	M/S Konza Safaris & Travel	29,705.00	-	29,705.00	Insufficient Exchequer
27	Florex Trading Ltd.	30,720.00	-	30,720.00	Insufficient Exchequer
28	Toyota Kenya Ltd	38,904.00	-	38,904.00	Insufficient Exchequer
29	CMC Motors Group Ltd	39,086.35	-	39,086.35	Insufficient Exchequer
30	CMC Motors Group Ltd	45,821.00	-	45,821.00	Insufficient Exchequer



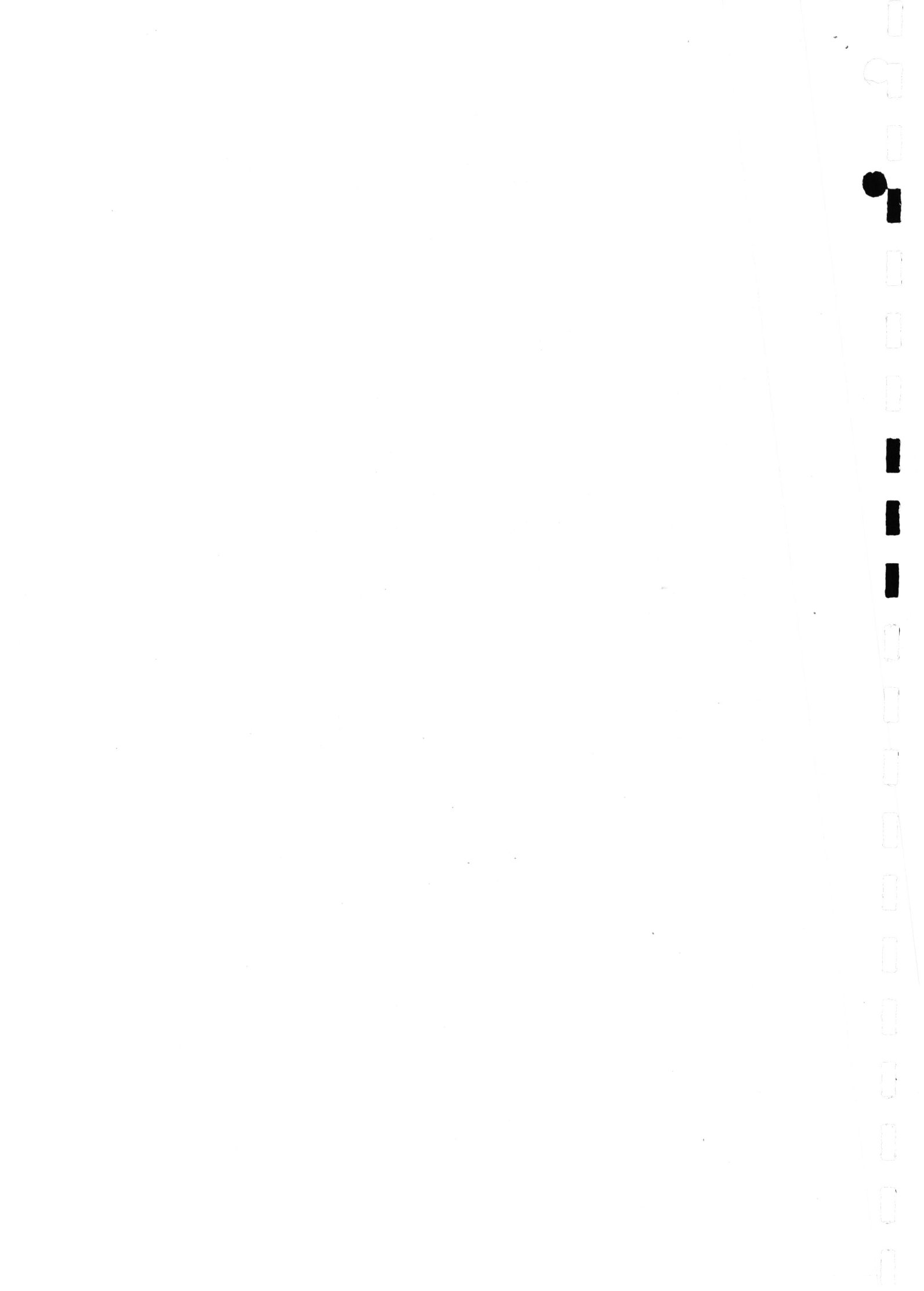
31	M/S Terryland General Supply	46,275.00	-	46,275.00	Insufficient Exchequer
32	Babs Security Services	46,800.00	-	46,800.00	Insufficient Exchequer
33	CMC Motors Group	52,066.90	-	52,066.90	Insufficient Exchequer
34	M/S Kenya Power & Lighting CO.	53,444.00	-	53,444.00	Insufficient Exchequer
35	Francis N. Mungai Enterprises	56,540.00	-	56,540.00	Insufficient Exchequer
36	Ministry of Information, Communications & Technology	60,000.00	-	60,000.00	Insufficient Exchequer
37	Utalii Hotel	63,000.00	-	63,000.00	Insufficient Exchequer
38	Utalii Hotel	63,000.00	-	63,000.00	Insufficient Exchequer
39	Mocam Security Services Ltd	64,960.00	-	64,960.00	Insufficient Exchequer
40	Egerton University Arc Hotel	68,400.00	-	68,400.00	Insufficient Exchequer
41	MFI Document Imaging	87,928.00	-	87,928.00	Insufficient Exchequer
42	Akarim Agencies Company Ltd	89,500.00	-	89,500.00	Insufficient Exchequer
43	Intercontinental Hotel	90,000.00	-	90,000.00	Insufficient Exchequer
44	Nairobi Serena	90,000.00	-	90,000.00	Insufficient Exchequer
45	Janico Auto Garage	91,106.00	-	91,106.00	Insufficient Exchequer
46	Kenya Institute of Special Education	92,000.00	-	92,000.00	Insufficient Exchequer
47	Babs Security Services Ltd	93,600.00	-	93,600.00	Insufficient Exchequer
48	Janico Auto Garage	94,692.00	-	94,692.00	Insufficient Exchequer
49	Dairy Training Institute Naivasha	96,000.00	-	96,000.00	Insufficient Exchequer
50	Utalii Hotel	103,850.00	-	103,850.00	Insufficient Exchequer
51	Francis Mungai Enterprise	111,030.00	-	111,030.00	Insufficient Exchequer
52	M/S Scorp Solutions Enterprises	113,880.00	-	113,880.00	Insufficient Exchequer
53	M/S Cedol Coolers Ltd	129,220.00	-	129,220.00	Insufficient Exchequer
54	Mocam Security Services Ltd	129,920.00	-	129,920.00	Insufficient Exchequer
55	M/S Alba Hotel	130,000.00	-	130,000.00	Insufficient Exchequer
56	Elishar General Supplies	148,494.00	-	148,494.00	Insufficient Exchequer
57	Utalii Hotel	150,000.00	-	150,000.00	Insufficient Exchequer
58	M/S Imac	150,000.00	-	150,000.00	Insufficient Exchequer
59	Utalii Hotel	150,500.00	-	150,500.00	Insufficient Exchequer
60	M/S Standard Group Ltd	150,536.00	-	150,536.00	Insufficient Exchequer
61	M/S Upesi Technologies Co. Ltd	150,800.00	-	150,800.00	Insufficient Exchequer
62	CMC Motors Group Ltd	161,248.05	-	161,248.05	Insufficient Exchequer
63	Utalii Hotel	164,500.00	-	164,500.00	Insufficient Exchequer



	The Star Publications	171,007.20	-	171,007.20	
64	CMC Motors Group Ltd	172,326.00	-	172,326.00	Insufficient Exchequer
65	Utalii Hotel	175,000.00	-	175,000.00	Insufficient Exchequer
66	M/S. Elida Tours and Safaris	180,000.00	-	180,000.00	Insufficient Exchequer
67	M/S Ramji Haribhai Devani Ltd	194,100.00	-	194,100.00	Insufficient Exchequer
68	Mocam Security Services Ltd	194,880.00	-	194,880.00	Insufficient Exchequer
69	Mocam Security Services Ltd	194,880.00	-	194,880.00	Insufficient Exchequer
70	Mocam Security Services Ltd	194,880.00	-	194,880.00	Insufficient Exchequer
71	M/S Stimal Office Supplies Ltd	216,150.00	-	216,150.00	Insufficient Exchequer
72	Kenya Pipeline Company Limited	247,500.00	-	247,500.00	Insufficient Exchequer
73	Kenya Bureau Of Standards - ISO	261,000.00	-	261,000.00	Insufficient Exchequer
74	M/S Kenya Power & Lighting CO.	261,608.80	-	261,608.80	Insufficient Exchequer
75	Tom Mboya Labour College	262,400.00	-	262,400.00	Insufficient Exchequer
76	M/S. Pacific Hotel	291,160.00	-	291,160.00	Insufficient Exchequer
77	Kenya Safari Lodges and Hotels	294,000.00	-	294,000.00	Insufficient Exchequer
78	Nairobinet (k)	299,990.00	-	299,990.00	Insufficient Exchequer
79	M/S R.H.Devani Ltd	320,970.00	-	320,970.00	Insufficient Exchequer
80	M/S. Pacific Hotel	324,800.00	-	324,800.00	Insufficient Exchequer
81	M/S The Standard Group Ltd	328,860.00	-	328,860.00	Insufficient Exchequer
82	Media Edge Interactive Ltd	364,271.00	-	364,271.00	Insufficient Exchequer
83	Ocean Beach Resort & Spa	375,000.00	-	375,000.00	Insufficient Exchequer
84	Mombasa Beach Hotel	375,000.00	-	375,000.00	Insufficient Exchequer
85	M/S satra Co.Ltd	380,000.00	-	380,000.00	Insufficient Exchequer
86	M/S Sweetwaters Tented Camp (TPS(OP)Limited)	399,080.00	-	399,080.00	Insufficient Exchequer
87	Elida Tours and safari Ltd	497,500.00	-	497,500.00	Insufficient Exchequer
88	M/S Smuth Co. Ltd	540,000.00	-	540,000.00	Insufficient Exchequer
89	M/S Prison Industries Fund	562,500.00	-	562,500.00	Insufficient Exchequer
90	Utalii Hotel	567,000.00	-	567,000.00	Insufficient Exchequer
91	Villa Rosa Kempinski	584,000.00	-	584,000.00	Insufficient Exchequer
92	National Oil Corporation	592,596.00	-	592,596.00	Insufficient Exchequer
93	Bell Atlantic Company Limited	612,000.00	-	612,000.00	Insufficient Exchequer
94	M/S Technology Development Centre	669,500.00	-	669,500.00	Insufficient Exchequer
95	Kisumu Hotel	690,000.00	-	690,000.00	Insufficient Exchequer



96	Panesars Kenya Limited	743,917.00	-	743,917.00	Insufficient Exchequer
97	M/S Mensa General Supplies	764,000.00	-	764,000.00	Insufficient Exchequer
98	M/S Tea Tot Hotel Ltd	787,857.00	-	787,857.00	Insufficient Exchequer
99	Capital Club	800,000.00	-	800,000.00	Insufficient Exchequer
100	M/S Bankai Investimate	865,000.00	-	865,000.00	Insufficient Exchequer
101	Media Edge Intereactive Ltd	962,800.00	-	962,800.00	Insufficient Exchequer
102	Capital Club	1,000,000.00	-	1,000,000.00	Insufficient Exchequer
103	M/S. Northwood Agencies Limited	1,050,322.00	-	1,050,322.00	Insufficient Exchequer
104	Jomokwa Quality Suppliers	1,058,000.00	-	1,058,000.00	Insufficient Exchequer
105	M/S. Tamarind Hotel (Tamarind Management Limited)	1,136,280.00		1,136,280.00	Insufficient Exchequer
106	M/S D.T. Dobie & Co. Ltd	1,150,014.00	-	1,150,014.00	Insufficient Exchequer
107	Ramji Haribhai Devani Ltd	1,185,396.00	-	1,185,396.00	Insufficient Exchequer
108	Lake Naivasha Simba Lodge	1,344,000.00	-	1,344,000.00	Insufficient Exchequer
109	M/S TexamcomGeneral Angencies	1,520,000.00	-	1,520,000.00	Insufficient Exchequer
110	M/S. Intercontinental Nairobi	1,608,679.00	-	1,608,679.00	Insufficient Exchequer
	M/s Rebeko Investments	1,707,000.00	88,293.10	1,618,706.90	
111	M/S Deltaphase Solutions Ltd	1,950,000.00	-	1,950,000.00	Insufficient Exchequer
112	Dannga Services Ltd	2,059,887.00	-	2,059,887.00	Insufficient Exchequer
113	Kenyatta International Conference Center	2,201,506.00	-	2,201,506.00	Insufficient Exchequer
114	M/S. Jasel strategic Option Ltd	3,390,000.00	-	3,390,000.00	Insufficient Exchequer
115	M/S Stalwart Management Const. Serv.	5,070,081.60	-	5,070,081.60	Insufficient Exchequer
	DT Dobie Company Ltd	5,456,852.00	282,250.95	5,174,601.05	
116	LLOYD Masika Ltd	10,000,000.00		10,000,000.00	Insufficient Exchequer
117	Joychet Enterprises Ltd	10,048,036.00	-	10,048,036.00	Insufficient Exchequer
118	M/S Stalwart Management Const. Serv.	10,140,163.20	-	10,140,163.20	Insufficient Exchequer
119	Commissioner of DT - (vat). M/S Grayling Comm LTD	14,229,176.50	-	14,229,176.50	Insufficient Exchequer
120	M/s Grayling Communications LTD	142,291,765.00	-	142,291,765.00	Insufficient Exchequer
	Total	248,127,428.60	370,544.05	247,756,884.55	



ANNEX 2: ANALYSIS OF DEPOSITS

Amounts due to Third Parties

RETENTION MONEY				
RECEIPT NO.	PAYEE		AMOUNT	
AB122847	Selem Investment Ltd		126,741.70	
4382613	Flolizz Contractors		974,714.90	
4382614	Flolizz Contractors		974,714.90	
4382615	Flolizz Contractors		397,591.75	
10000862	Retention-Mulji Tourism Fund		25,000,000.00	
009	Retention-Splash		1,148,673.60	-
Sub-Total			28,622,436.85	

BUSINESS PREMISES RENT TRIBUNAL					
UNCOLLECTED RENT DEPOSIT AS AT 30TH JUNE 2015					
Date	Receipt No.	Payee	Case No.	Amount	Folio
8/1/1990	156813	Kariuki Gatari	7/88 THK	1,000	1
3/4/1990	158761	S. Nyambura	17/90 Mrng	1,000	2
28/5/1990	227216	Mohamed Yakub	269/88 NBI	7,200	3
5/7/1990	227545	J. Kimani	408/90 NBI	1,200	3
23/7/1990	227536	S. Wachira	309/90 NBI	6,300	3
14/8/1990	228417	S. Nyambura	17/90 Mrng	300	4
15/8/1990	228419	D. Muchoki	309/90 NBI	900	4
5/9/1990	228553	R. Wachira	408/90 NBI	400	4
11/9/1990	228614	N. M. Wonks	17/90 Mrng	200	4
17/9/1990	228655	D. Muchoki	31/89 THK	1,050	4
18/9/1990	228672	N. Nduati	309/90 NBI	900	4
20/9/1990	228696	R. Wachira	356/88 NBI	1,700	4
22/9/1990	229342	D. Muchoki	309/90 NBI	900	5
6/11/1990	229462	J. Kimani	408/90 NBI	400	5
26/11/1990	229583	M. Mwangi	409/90 NBI	1,800	6
11/12/1990	229711	F. Mangoka	597/90 NBI	3,080	6
14/12/1990	229719	A. Njoroge	430/90 NBI	2,000	6

5/2/1991	395106	L. Kariuki	412/90	7,600	7
15/2/1991	395185	J. Kimani	408/90 NBI	800	7
15/2/1991	395185	F. Chege	546/90 NBI	4,200	7
15/2/1991	395186	M. Wanjiru	421/90 NBI	2,600	7
15/2/1991	395187	M. Wanjiru	421/90 NBI	200	7
18/2/1991	395203	R. W. Muthira	411/90 NBI	4,500	7
4/3/1991	925026	J. Muthoni	409/90 NBI	800	7
4/3/1991	925027	J. Kimani	408/90 NBI	400	7
26/3/1991	925697	H. Karanja	4/87 Kiambu	1,200	9
26/3/1991	925706	F. Ndekere	413/90 NBI	6,400	10
3/4/1991	925783	F. Mangoka	597/90 NBI	5,160	12
6/6/1991	805745	S. Nzomo	1/90 MBS	13,200	19
25/6/1991	981647	N. Muiru	13/91 Kiambu	400	20
9/7/1991	233662	J. Muthoni	411/90 NBI	900	21
11/7/1991	233674	L. Muthina	409/90 NBI	800	21
31/7/1991	233840	J. Kimani	408/90 NBI	1,000	22
6/8/1991	233959	E. Onyango	395/91 NBI	500	22
9/8/1991	234015	M. Wanjiru	421/90 NBI	1,200	23
22/8/1991	414757	S. Wangari	13821/88 Mrng	1,600	23
5/9/1991	414925	S. Nyambura	17/90 Mrng	600	24
18/9/1991	566013	S. Nzomo	1/90 MBS	2,400	24
4/11/1991	765875	J. Kimugo	717/91 NBI	450	25
12/11/1991	765949	C. Kahonge	608/91 NBI	400	26
25/11/1991	176039	L. Muthui	30/89 Mrng	5,700	26
9/12/1991	176210	J. Kimwere	717/91 NBI	450	27
13/12/1991	176257	F. Gichanga	741/91 NBI	1,000	27
31/12/1991	176371	J. Ngige	53/91 THK	2,600	27
16/1/1992	176472	S. Nyambura	17/90 Mrng	600	28
17/1/1992	176488	S. Wangari	13821/88 Mrng	1,200	28
21/1/1992	176498	S. Nzomo	1/9 MBS	5,400	28
23/1/1992	514680	M. Wanjiru	421/90 NBI	400	28
27/1/1992	514696	J. Muthoni	409/90 NBI	1,000	28
3/2/1992	514769	J. Kimani	408/90 NBI	1,000	29
4/2/1992	514782	G. Kariuki	53/91 THK	1,300	29
7/2/1992	514802	F. Maina	412/90 NBI	4,800	29
2/3/1992	514941	J. Thuku	430/90 NBI	2,800	30
10/3/1992	514996	M. Wanjiru	53/91 THK	2,600	30
17/3/1992	514041	M. Wanjiru	421/90 NBI	400	30
17/3/1992	514043	M. Wanjiru	421/90 NBI	600	30

1/7/1992	599772	J. Kimani	408/90 NBI	1,000	34
6/7/1992	599821	J. Kimani	409/90 NBI	1,200	30
20/8/1992	255575	S. Nyambura	17/90 Mrng	1,600	35
8/9/1992	255671	L. Wamae	236/92 NBI	1,200	36
29/9/1992	560501	J. Waweru	314 (B)/92 NBI	1,800	37
14/10/1992	560702	J. Waweru	314 (B)/92 NBI	1,800	37
21/10/1992	560772	G. Kariuki	412/90 NBI	3,200	37
21/10/1992	560782	P. Chege	258/92 NBI	2,400	37
23/10/1992	695028	J. Kimani	408/90 NBI	800	38
26/10/1992	695046	J. Muthoni	409/90 NBI	1,200	38
2/12/1992	695492	F. Ndekere	413/90 NBI	6,000	39
2/12/1992	695494	S. Gichurwa	462/92 NBI	2,400	39
22/12/1992	831555	L. Wangui	30/92 NBI	800	40
12/1/1993	8551	J. Njuguna	133/92 LD	2,000	40
15/2/1993	8878	J. Waweru	314 (B)/92 NBI	7,200	41
16/2/1993	8901	P. Mambo	340/92 NBI	3,200	41
16/2/1993	8908	M. Mulika	442/92 NBI	2,600	41
26/2/1993	645626	M. Mulika	442/92 NBI	5,200	42
8/3/1993	691214	E. Gitonga	444/92 NBI	8,000	42
15/3/1993	691160	J. Njuguna	137/93 NBI	1,000	43
24/3/1993	745043	P. LTD	184/93 NBI	49,392	43
29/3/1993	745301	C. Kimani	121/93 NBI	6,000	43
30/3/1993	745354	K. Clinic	330/92 NBI	18,000	43
31/3/1993	745360	S. Salon	330/92 NBI	10,000	44
31/3/1993	745394	H. Motors	330/92 NBI	36,960	44
31/3/1993	745396	T. Dico	330/92 NBI	31,095	44
2/4/1993	745449	H. Garmets	447/92 NBI	6,300	44
7/4/1993	747020	G. Kariuki	412/90 NBI	2,000	44
7/4/1993	747024	J. Kimutu	408/90 NBI	800	44
16/4/1993	747155	G. LTD	330/92 NBI	13,750	45
21/4/1993	747250	K. Machana	13/90 Meru	6,000	45
27/4/1993	998047	D. Njoroge	146/93 NBI	6,400	45
27/4/1993	998076	J. Njuguna	133/92 LD	3,000	45
4/5/1993	145064	N. Muhika	442/92 NBI	2,600	45
10/5/1993	145181	I. Advocate	482/92 NBI	12,000	46
13/5/1993	145298	A. Njoroge	430/90 NBI	1,000	46
14/5/1993	145311	R. Kimodi	23/93 MKS	1,350	47
17/5/1993	145311	J. Waweru	314 (B)/92 NBI	3,600	47
17/5/1993	145333	P. Mambo	340/92 NBI	3,200	47

17/5/1993	145348	M. Ngugi	107/93 NBI	4,000	47
18/5/1993	147036	R. Unono	310/93 NBI	2,300	47
21/5/1993	145428	A. Njoroge	430/90 NBI	500	47
28/5/1993	145482	K. Kariuki	122/93 NBI	2,000	47
31/5/1993	147058	R. Kimodi	23/93 MKS	900	47
4/6/1993	147088	A. Njoroge	430/90 NBI	900	47
7/6/1993	147116	J. Kimani	408/90 NBI	600	48
9/6/1993	147173	E. Gitonga	444/92 NBI	4,000	48
14/6/1993	147254	J. Waweru	314 (B)/92 NBI	1,800	48
14/6/1993	147256	M. Mugure	107/93 NBI	2,500	48
29/6/1993	147310	M. Mulika	442/92 NBI	2,600	48
29/6/1993	147512	M. Mulika	442/92 NBI	2,600	49
1/7/1993	147540	W. Saloon	244/93 NBI	3,200	49
8/7/1993	147731	E. Gitonga	444/92 NBI	8,000	50
21/7/1993	147968	L. Mugo	18/93 KJD	18,700	50
22/7/1993	147981	M. Ngugi	107/93 NBI	3,500	50
22/7/1993	147984	J. Waweru	314 (B)/92 NBI	1,800	50
4/8/1993	148310	R. Kimani	412/90 NBI	2,000	50
13/8/1993	148420	J. Waweru	23/93 MKS	900	51
13/8/1993	148425	M. Muchika	314 (B)/92 NBI	1,800	51
13/8/1993	148429	E. Gitonga	442/92 NBI	2,600	51
13/8/1993	148431	R. Kassam	444/92 NBI	8,000	51
17/8/1993	148491	M. Ngugi	482/92 NBI	8,400	52
30/8/1993	170404	J. Waweru	107/93 NBI	5,000	52
9/9/1993	170649	M. Njoroge	314 (B)/92 NBI	1,800	53
13/9/1993	170694	A. Said	40/93 Kiambu	600	53
22/9/1993	170941	C. Entepnse	551/93 NBI	5,400	53
5/10/1993	171213	L. Ruhiu	107/93 NBI	2,500	54
13/10/1993	171301	J. Muthoni	409/90 NBI	2,200	54
1/11/1993	706020	M. Ngugi	107/93 NBI	2,500	54
5/11/1993	706102	R. Kimundu	23/93 MKS	900	55
8/11/1993	706121	M. Muhika	442/ 92 NBI	7,800	55
10/11/1993	706158	E. Gitonga	442/92 NBI	8,000	55
10/11/1993	706161	P. Mambo	340/92 NBI	8,000	55
30/11/1993	706412	F. Chege	546/90 NBI	1,000	56
30/11/1993	706414	M. Wanjiru	421/90 NBI	1,000	56
1/12/1993	706427	M. Ngugi	107/93 NBI	2,500	56
1/12/1993	706426	G. Muthoni	375/88 NBI	600	56
7/12/1993	706498	M. Muthoni	421/90 NBI	1,500	56

7/12/1993	706505	F. Dikere	413/90 NBI	4,800	56
10/12/1993	706592	F. Thadi	716/93 NBI	6,300	56
14/12/1993	706663	F. Thadi	716/93 NBI	700	57
15/12/1993	706677	J. Kimani	408/90 NBI	1,000	57
31/12/1993	706831	J. Waweru	314 (B)/92 NBI	3,600	57
4/1/1994	706842	J. Kimani	408/90 NBI	200	57
5/1/1994	706873	G. Muthoni	373/88 NBI	600	57
18/1/1994	707190	S. Njoroge	146/93 NBI	11,200	58
21/1/1994	707247	N. Ngisau	16/94 NBI	6,000	58
24/1/1994	707258	M. Ngugi	107/93 NBI	2,500	58
25/1/1994	707280	G. Karanja	3/94 ELD	15,000	58
31/1/1994	707372	G. Kariuki	412/90 NBI	2,800	58
31/1/1994	707391	Robert R.	1/94 Isiolo	3,000	58
4/2/1994	707443	M. Ngugi	107/93 NBI	2,500	59
4/2/1994	707447	M. Ngirau	16/94 NBI	3,000	59
4/2/1994	707449	G. Muthoni	375/88 NBI	600	59
16/2/1994	281578	R. Kimodo	23/93 NBI	1,350	59
1/3/1994	281866	Robert R.	1/94 Isiolo	1,500	59
3/3/1994	281923	G. Muthoni	375/88 NBI	600	59
8/3/1994	281994	M. Ngugi	107/93 NBI	2,500	59
14/3/1994	282142	R. Kimani	23/93 MKS	900	59
21/3/1994	282269	A. Hinga	32/90 NBI	1,620	60
23/3/1994	282296	A. Njoroge	430/90 NBI	1,000	60
25/3/1994	282322	E. Gitonga	444/92 NBI	12,000	60
5/4/1994	282397	G. Muthoni	375/88 NBI	600	60
8/2/1994	282476	J. Kimani	408/90 NBI	600	60
11/4/1994	651666	J. Waweru	314 (B)/92 NBI	5,400	60
12/4/1994	651686	B. Hinga	31/93 Thika	7,989	60
12/4/1994	651688	M. Ngugi	107/93 NBI	2,500	60
13/4/1994	651703	C. Enterprise	551/93 NBI	2,400	61
13/4/1994	651715	B. Njeri	31/93 Thika	12,754	61
3/5/1994	652001	G. Gathoni	375/88 NBI	600	61
11/5/1994	652104	J. Waweru	314 (B)/92 NBI	3,600	61
11/5/1994	652117	M. Ngugi	107/93 NBI	2,500	61
16/5/1994	642319	J. Wanjiku	15/93 Thika	2,000	61
17/5/1994	652333	Robert R.	1/94 Isiolo	1,500	61
18/5/1994	652361	N. Ngirau	16/94 NBI	3,000	61
26/5/1994	652576	B. Njeri	31/93 Thika	1,595	62
6/6/1994	652702	P. Njoroge	86/89 NBI	4,800	62

6/6/1994	652712	G. Muthoni	375/88 NBI	600	62
9/6/1994	652772	A. Ongaro	277/92 NBI	1,000	62
17/6/1994	130530	Robert R.	1/94 Isiolo	3,000	62
17/6/1994	130540	J. Gachuengo	30/93 Thika	21,000	62
20/6/1994	130558	M. Mugure	107/93 NBI	2,500	62
22/6/1994	130603	J. Wanjiku	15/93 Thika	1,000	62
27/6/1994	130652	G. Kariuki	412/90 NBI	1,200	63
29/6/1994	130721	B. Njeri	31/93 Thika	1,595	63
1/7/1994	130780	G. Muthoni	375/88 NBI	600	63
7/7/1994	130909	J. Kimani	408/90 NBI	600	63
8/7/1994	130925	A. Njoroge	430/90	1,000	63
11/7/1994	512070	M. Mugure	107/93 NBI	2,500	63
25/7/1994	512304	C. Enterprise	551/93 NBI	2,400	63
26/7/1994	512314	Robert R.	1/94 Isiolo	1,500	64
28/7/1994	512385	J. Waweru	314 (B)/92 NBI	1,800	64
29/7/1994	512425	B. Njeri	31/93 Thika	1,595	64
2/8/1994	512466	G. Muthoni	375/88 NBI	600	64
11/8/1994	513571	J. Wanjiku	15/93 Thika	1,000	64
24/8/1994	513706	S. Mwaniki	32/92 Mks	2,500	64
1/9/1994	513775	B. Njeri	31/93 Thika	1,595	65
2/9/1994	513785	M. Mugure	107/93 NBI	2,500	65
5/9/1994	513794	G. Muthoni	375/88 NBI	600	65
8/9/1994	513831	J. Waweru	314 (B)/92 NBI	1,800	65
19/9/1994	513972	G. Kariuki	412/90 NBI	1,200	65
19/8/1994	513975	M. Spares	481/94 NBI	4,500	65
20/9/1994	513992	J. Wanjiku	413/90 NBI	4,000	65
28/9/1994	512587	J. Kimani	15/93 Thika	1,000	65
29/9/1994	512617	B. Njeri	430/90 NBI	1,000	65
30/9/1994	512645	G. Muthoni	408/90 NBI	600	66
30/10/1994	512668	B. Njeri	31/94 Thika	1,595	66
4/10/1994	512696	G. Muthoni	375/88 NBI	600	66
6/10/1994	512745	M. Mugure	107/93 NBI	2,500	66
12/10/1994	513158	J. Muthoni	409/90 NBI	2,600	66
21/10/1994	513304	C. Enterprise	551/93 NBI	1,800	66
31/10/1994	513441	J. Wanjiku	15/93 Thika	1,000	67
3/11/1994	518057	B. Njeri	31/93 Thika	1,595	67
3/11/1994	518063	G. Muthoni	375/88 NBI	600	67
17/11/1994	518310	M. Mugure	107/93 NBI	2,500	67
28/11/1994	518464	J. Wanjiku	15/93 Thika	1,000	67

2/12/1994	518709	B. Njeri	31/93 Thika	1,595	68
5/12/1994	518718	G. Muthoni	375/88 NBI	600	68
29/12/1994	518829	J. Wanjiku	15/93 Thika	1,000	68
5/1/1995	518870	G. Muthoni	375/88 NBI	600	68
5/1/1995	518874	B. Njeri	31/93 Thika	1,595	68
12/1/1995	518929	J. Kimani	408/90 NBI	600	69
1/2/1995	519188	J. Wanjiku	15/93 Thika	1,000	69
6/2/1995	519216	G. Muthoni	375/88 NBI	600	69
15/2/1995	519313	G. Kariuki	412/90 NBI	1,200	69
15/3/1995	552184	J. Waweru	314 (B)/92 NBI	9,000	70
21/3/1995	552250	J. Wanjiku	15/93 Thika	3,000	71
31/3/1995	552348	J. Kimani	408/90 NBI	600	71
2/5/1995	552731	P. Njoroge	86/89 NBI	4,800	71
23/5/1995	554253	J. Wanjiku	15/93 Thika	1,000	72
25/5/1995	554278	G. Kariuki	412/90 NBI	1,600	72
3/7/1995	554018	J. Wanjiku	15/93 Thika	1,000	72
30/7/1995	400607	J. Wanjiku	15/93 Thika	1,000	73
4/8/1995	400771	F. Dekeri	413/90 NBI	4,000	73
30/8/1995	235	A. Mutua	9/92--	2,000	73
4/10/1995	20721	E. Nyamu	40/95	4,500	74
5/10/1995	20726	J. Wanjiku	15/93	1,000	74
5/10/1995	20726	J. Wanjiku	15/93 Thika	1,000	74
7/2/1996	22274	G. Kariuki	412/90 NBI	3,600	76
6/3/1996	22669	S. Ndungu	144/91 NBI	1,500	77
21/5/1996	23685	M. Enterprise	1/93 Kajiado	252,000	78
6/6/1996	23975	H. Wanjiku	717/93 NBI	900	79
15/8/1996	24927	N. Enterprise	11/93 Kajiado	7,000	81
16/8/1996	24950	E. Gitu	8/95 Kiambu	3,500	81
10/9/1996	25353	M. Enterprise	11/93 Kajiado	7,000	81
4/10/1996	36509	P. Maina	13/96 Mrng	1,250	81
18/10/1996	36686	M. Enterprise	11/93 Kajiado	7,000	82
14/2/1997	37979	E. Njuguna	8/95 Kiambu	1,500	84
19/2/1997	25576	I.W. & CO.	684/96 NBI	12,000	84
17/3/1997	25948	E. Gitu	8/95 Kiambu	1,500	85
27/3/1997	26020	I.W. & CO.	684/96 NBI	2,000	85
7/5/1997	26546	E. Njuguna	8/95 Kiambu	1,500	87
14/5/1997	26669	G. Kariuki	412/90 NBI	3,200	87
13/6/1997	27139	I.W. & CO.	684/96 NBI	6,000	88
13/6/1997	27148	M. Enterprise	11/93 Kajiado	14,000	88

18/6/1997	27194	E. Gitu	8/95 Kiambu	1,500	88
22/7/1997	27693	E. Njuguna	8/95 Kiambu	1,500	89
20/8/1997	28103	E. Njuguna	8/95 Kiambu	1,500	90
22/9/1997	28428	S. Kihara	207/97 NBI	8,600	90
30/9/1997	28482	E. Njuguna	8/95 Kiambu	1,500	91
22/10/1997	28726	E. Njuguna	8/95 Kiambu	1,500	91
28/11/1997	29018	E. Njuguna	8/95 Kiambu	1,500	92
24/12/1997	29299	E. Njuguna	8/95 Kiambu	1,500	93
23/1/1998	29425	E. Njuguna	8/95 Kiambu	1,500	94
13/3/1998	30051	H. Njeri	8/97 MKS	1,000	95
23/3/1998	30104	G. Kariuki	412/90 NBI	4,000	95
22/5/1998	30925	D. Njuguna	46/96 Thika	1,200	97
29/6/1998	31377	W. Saloon	244/93 NBI	3,200	97
9/7/1998	31544	M. Njoroge	36/91 NBI	500	98
8/10/1998	34637	D. Kibunje	46/96 Thika	1,800	100
1/7/1999	38557	F. Kibue	219/99 NBI	10,000	104
24/8/2000	42215	W. Saloon	244/93 NBI	3,200	109
13/10/2000	42563	W. Saloon	244/93 NBI	3,200	110
22/02/2001	43598	A. Mwangi	218/99 NBI	500	111
20/3/2001	43748	H. Muruge	717/93 NBI	300	112
30/4/2001	44170	H. Muruge	717/93 NBI	600	112
7/5/2001	44224	J. Mambo	13/2001 MKS	5,500	112
18/5/2001	44372	E. Moenga	19/98 Kisii	5,000	112
12/7/2001	44906	H. Muruge	717/93 NBI	300	113
20/7/2001	45005	A. Mwangi	218/1999	500	113
12/9/2001	45439	H. Muruge	717/93 NBI	600	114
7/11/2001	45878	H. Muruge	717/93 NBI	600	115
4/12/2001	46165	N. Kuria	21/00 Kiambu	1,400	115
8/1/2002	46297	H. Muruge	717/93 NBI	300	115
12/2/2002	46577	A. Njoroge	218/99 NBI	1,000	116
7/2/2002	46562	E. Moenga	19/98 Kisii	5,000	116
18/3/2002	46869	H. Muruge	717/93 NBI	300	116
9/4/2002	48072	H. Muruge	717/93 NBI	300	117
23/4/2002	48231	H. Muruge	717/93 NBI	600	117
31/5/2002	48490	H. Muruge	717/93 NBI	600	117
9/7/2002	48868	P. Gachiri	406/91	4,000	117
11/7/2002	48926	H. Muruge	717/93 NBI	300	118
1/8/2002	49184	E. Kanyi	201/02 NBI	6,000	118
6/9/2002	49561	E. Kanyi	201/02 NBI	3,000	118

9/9/2002	49567	H. Muruge	717/93 NBI	600	118
7/11/2002	50106	H. Muruge	717/93 NBI	300	119
3/12/2002	50360	E. Kanyi	201/02 NBI	9,000	119
17/12/2002	50495	H. Muruge	717/93 NBI	300	119
7/1/2003	50558	H. Muruge	717/93 NBI	300	120
10/2/2003	50911	E. Kanyi	201/02 NBI	3,000	120
13/2/2003	50932	H. Muruge	717/93 NBI	600	120
4/3/2003	51168	D. Mugo	60/03 NBI	4,500	120
7/4/2003	51519	E. Kanyi	201/02 NBI	3,000	121
6/5/2003	51693	H. Muruge	717/93 NBI	600	121
13/5/2003	51801	E. Kanyi	201/02 NBI	3,000	122
19/5/2003	51899	D. Kungu	60/2003 NBI	4,500	122
9/6/2003	52172	E. Maina	186/03 NBI	2,210	122
4/7/2003	52561	H. Muruge	717/93 NBI	600	123
8/7/2003	52598	E. Maina	186/03 NBI	2,244	123
8/7/2003	52609	P. Macharia	18/03 Embu	1,500	123
30/7/2008	52951	L. Botique	285/02 NBI	50,000	123
1/8/2003	53004	D. Munsai	66/01 Nakuru	5,800	123
15/8/2003	53084	D. Kungu	60/03 NBI	3,500	123
4/9/2003	53397	H. Muruge	717/93 NBI	300	124
11/12/2003	54837	A. Mwangi	218/99 NBI	500	125
31/12/2003	54957	H. Muruge	717/93 NBI	300	126
2/2/2004	55953	L. Botique	285/02 NBI	250,000	126
4/2/2004	55964	M. Mutisya	12/03 MKS	10,000	126
15/4/2004	56876	H. Muruge	717/93 NBI	600	127
16/4/2004	56883	E. Maina	186/03 NBI	2,200	127
30/4/2004	56997	A. Njoroge	218/99 NBI	2,000	128
7/6/2004	57614	M. Mutisya	12/03 MKS	2,500	128
7/6/2004	57616	H. Muruge	717/93 NBI	600	128
1/7/2004	57752	N. Investment	140/04 NBI	10,000	128
7/7/2004	57754	M. Mutisya	12/03 NBI	2,500	128
9/8/2004	57762	M. Mutisya	12/03 NBI	2,500	129
16/8/2004	57764	M. Mutisya	523/03 NBI	15,450	129
6/9/2004	57768	M. Mutisya	12/03 MKS	2,500	129
23/9/2004	57770	N. Investment	140/04	10,000	129
23/9/2004	57771	N. Investment	140/04	10,000	129
23/9/2004	57772	N. Investment	140/04	10,000	129
23/9/2004	57773	N. Investment	140/04	10,000	129
7/10/2004	57776	H. Muruge	717/93 NBI	600	130

8/10/2004	57777	M. Mutisya	12/03 MKS	2,500	130
4/11/2004	57784	M. Mutisya	12/03 MKS	2,500	130
8/12/2004	57789	M. Mutisya	12/03 MKS	2,500	130
16/12/2004	57793	H. Muruge	717/93 NBI	300	131
10/1/2005	57798	M. Mutisya	12/03 MKS	2,500	131
8/2/2005	58503	M. Mutisya	12/03 MKS	2,500	131
15/2/2005	58506	H. Muruge	717/93 NBI	300	131
8/3/2005	58510	M. Mutisya	12/03 MKS	2,500	131
17/3/2005	58512	E. Maina	186/03 NBI	2,000	132
22/3/2005	58513	A. Njoroge	218/99 NBI	500	132
11/4/2005	58515	M. Mutisya	12/03 MKS	2,500	132
23/4/2005	58521	M. Mutisya	12/03 MKS	2,500	132
9/6/2005	58524	A. Njoroge	218/99 NBI	500	132
30/6/2005	58530	H. Muruge	717/93 NBI	300	133
6/7/2005	58532	M. Mutisya	12/03 MKS	5,000	133
22/7/2005	58535	P. Ndungu	111/05	3,800	133
22/7/2005	58536	N. Wachira	105/05	3,800	133
22/7/2005	58537	M. Muturi	101/05	2,800	133
29/8/2005	58550	M. Mutisya	12/03 MKS	5,000	134
30/8/2005	6152	E. Maina	186/03 NBI	800	134
30/8/2005	6154	P. Ndungu	111/05	3,800	134
31/8/2005	6155	M. Muturi	101/05	2,800	134
25/10/2005	6175	D. Properties	16/05 KJD	10,000	135
7/11/2005	6181	P. Katu	597/95	24,000	136
14/11/2005	6186	D. Properties	16/05 KJD	4,000	136
14/11/2005	6188	A. Njoroge	218/99 NBI	1,000	136
15/11/2005	6189	M. Mutisya	12/03 MKS	5,000	136
19/12/2005	8301	D. Properties	16/05 KJD	4,000	137
19/12/2005	8302	M. Dabo	44/05 Kiambu	4,000	137
29/12/2005	8306	M. Mutisya	12/03 MKS	2,500	137
3/1/2006	8308	M. Ndambo	44/05 Kiambu	2,000	137
6/1/2006	8312	D. Properties	16/05 KJD	4,000	137
6/1/2006	8313	P. Waweru	428/05	4,000	137
9/1/2006	8314	P. Waweru	428/05	4,000	137
31/01/2006	8319	E. Maina	186/03 NBI	2,400	138
8/2/2006	8323	D. Properties	16/05 KJD	4,000	138
9/2/2006	8325	P. Waweru	428/05	4,000	138
16/2/2006	8327	A. Njoroge	218/99 NBI	500	138
16/2/2006	8328	M. Mutisya	12/03 MKS	5,000	138

10/3/2006	8339	D. Properties	16/05 KJD	4,000	139
3/4/2006	8346	M. Mutisya	12/03 MKS	5,000	139
13/4/2006	10151	D. Properties	15/05 Kajiado	4,000	140
27/4/2006	10153	E. Kamau	402/95 NBI	1,500	140
2/5/2006	10155	W. Chege	14/05 Naivasha	1,000	140
29/5/2006	10166	E. Waweru	402/95 NBI	1,500	140
7/6/2006	10172	G. Gatumu	17/06 MKS	4,000	141
15/6/2006	10175	M. Nzioki	1/06 MKS	4,400	141
26/6/2006	10180	W. Chege	14/05 Naivasha	1,000	141
11/7/2006	10191	M. Karimi	212/06	5,500	142
20/7/2006	10192	M. Nzioki	1/06 MKS	4,400	142
21/7/2006	10193	E. Kamau	402/95 NBI	3,000	142
1/8/2006	10195	M. Nzioki	1/06 MKS	4,400	142
4/8/2008	10200	G. Gatumu	17/06 MKS	2,000	142
8/8/2006	12704	A. Njoroge	218/99 NBI	500	143
29/8/2006	12714	M. Mutisya	12/03 MKS	7,500	143
11/9/2006	12721	M. Nzioki	1/06 MKS	4,400	144
29/9/2006	12726	M. Mutisya	12/03 MKS	2,500	144
2/10/2006	12729	G. Kamau	402/95 NBI	3,000	144
8/10/2006	126732	M. Nzioki	1/06 MKS	4,400	144
4/10/2006	12735	A. Njoroge	218/99 NBI	1,500	144
1/11/2006	12743	E. Kamau	402/95 NBI	3,000	145
24/11/2006	12748	W. Kimeria	0	60	145
30/11/2006	13101	E. Kamau	402/95 NBI	1,500	145
29/12/2006	13107	E. Kamau	402/95 NBI	1,500	146
15/1/2007	13113	M. Mutisya	12/03 MKS	10,000	146
30/1/2007	13116	E. Maina	186/03 NBI	1,000	146
24/2/2007	13123	S. Hasham	32/06 MKS	10,000	147
16/03/2007	13133	E. Kamau	402/95 NBI	3,000	147
12/4/2007	13144	D. Katu	587/95 NBI	40,000	148
24/4/2007	13150	K. Muturi	178/07	60,000	148
27/4/2007	14301	E. Kamau	402/95 NBI	1,500	148
30/4/2007	14302	A. Njoroge	218/99 NBI	750	148
21/5/2007	14315	Charity B.	390/06	1,500	149
22/5/2007	14317	H. Muruge	717/93	1,500	149
4/6/2007	14326	D. Wanyoike	12/07 Kiambu	1,600	149
11/6/2007	14330	M. Mutisya	12/03 MKS	5,000	150
14/6/2007	14333	H. Muruge	717/93	300	150
29/6/2007	14345	E. Kamau	402/95 NBI	3,000	151

31/7/2007	15867	S. Waweru	48/07 Nyeri	7,200	152
6/8/2007	15870	D. Wanyoike	12/07 Kiambu	1,600	152
8/8/2007	15873	M. Wanjiku	188/07	700	152
16/8/2007	15878	E. Kamau	402/95 NBI	3,000	152
20/8/2007	15880	J. Kuria	9/07...	1,400	153
16/9/2007	15888	H. Waithera	3/07 Mrng	3,000	153
25/9/2007	17152	E. Kamau	402/95 NBI	1,500	154
26/9/2007	17153	G. Ngare	241/06	50,000	154
4/10/2007	17163	J. Mwangi	370/07	4,500	154
5/10/2007	17167	D. Wanyoike	12/07 Kiambu	1,600	155
5/11/2007	17186	K. Muturi	178/07	60,000	156
22/11/2007	19404	S. Mwaura	212/07	12,000	157
28/11/2007	19410	M. Wanjiku	188/07 NBI	1,050	157
0/12/2007	19414	S. Mwaura	212/07	18,000	157
5/12/2007	19426	D. Wanyoike	13/07 Kiambu	1,600	158
13/12/2007	19445	P. Ongore	694/07	31,712	159
14/12/2007	19447	Hqrs	343/04	50	159
8/1/2008	20611	G. Kamau	402/95 NBI	3,000	160
3/1/2008	20612	P. Ongore	694/07	23,784	160
8/2/2008	21155	B. Mutua	56/08..	25,000	162
11/2/2008	21160	G. Cachire	469/07	14,960	163
11/2/2008	21161	J. Wanjiru	779/07	8,000	163
5/3/2008	21194	E. Isanya	36/05 Kiambu	12,000	165
7/3/2008	21551	G. Cachire	469/07	14,960	165
10/3/2008	21555	M. Mbindyo	767/07	10,000	165
13/3/2008	21567	D. Koigi	2/08 Nyahururu	3,000	166
17/3/2008	21572	S. Oyonda	771/07	10,500	166
19/3/2008	21574	J. Odere	52/08 NBI	9,000	166
26/3/2008	21579	PH Enterprises	694/07	23,784	166
3/4/2008	21586	D. Mucheru	4/08 Thika	6,142	167
7/4/2008	21594	T. Odera	52/08 NBI	3,000	167
21/4/2008	22668	Samuel O.	4/08 NBI	3,000	169
23/4/2008	22671	J. Onyango	785/08	2,500	169
9/5/2008	22700	S. Onyancha	771/07	3,500	170
13/5/2008	23204	K. Muturi	178/07	60,000	170
14/5/2008	23208	A. Mureithi	274/08	4,000	170
14/5/2008	23209	R. Njeri	276/08	3,000	171
15/5/2008	23210	T. Odera	52/08	3,000	171
6/6/2008	23231	S. Onyancha	771/07	3,500	172

23/6/2008	23245	P. Mutie	16/08 MKS	8,000	173
26/6/2008	24002	P. Enterprise	694/07	23,784	173
9/7/2008	24024	Clive D.	61/08 NBI	25,000	174
18/7/2008	24040	Interspace Ltd.	61/08 NBI	25,000	175
24/7/2008	24046	G. Mwangi	226/08	39,000	175
25/7/2008	24047	F. Njoroge	43/07 Thika	1,500	176
	24048	J. Kuria	9/07 Kiambu	2,800	176
6/8/2008	24566	N. Ochake	19/05 Kajiado	3,000	177
29/8/2008	24598	M. Githi	428/96	7,560	178
3/9/2008	25508	G. Mwangi	226/08	13,000	179
5/9/2008	25519	M. Muigai	445/08	15,000	180
10/9/2008	25534	G. Muriuki	256/08	12,000	180
30/9/2008	1885102	V. Rajarco	624/08	20,000	181
3/10/2008	1885105	D. Njoroge	3/08 NBI	3,000	182
3/10/2008	1885106	N. Kuria	4/08 NBI	3,000	182
3/10/2008	1885107	B. Njoroge	5/08 NBI	3,000	182
3/10/2008	1885113	V. Rajarco	624/08	20,000	182
15/10/2008	1885133	K. Moia	793/07	44,496	183
16/10/2008	1885136	A. Poundain	447/08	40,400	183
23/10/2008	1885142	P. Mutie	164/08 MKS	4,000	184
24/10/2008	1885144	H. Mungo	717/93	2,700	184
30/10/2008	1885145	Edward C.	372/08	20,000	184
5/11/2008	1885751	D. Njoroge	3/08...	3,000	184
5/11/2008	1885752	N. Kuria	4/08...	3,000	184
5/11/2008	1885753	B. Njoroge	5/08...	3,000	184
5/11/2008	1885757	H. Mungo	717/93	2,000	185
7/11/2008	1885760	Edward C.	372/08	5,000	185
10/11/2008	1885761	S. Joseph	64/06 Meru	3,400	185
10/11/2008	1885762	A. Odhiambo	21/05 NBI	3,320	185
17/11/2008	1885780	13/07 Meru	13/07 Meru	16,500	186
24/11/2008	1885786	B. Furniture	86/04 NBI	16,830	186
1/12/2008	1885792	F. Mutunji	295/08	2,500	187
4/12/2008	1885794	D. Njoroge	3/08...	3,000	187
4/12/2008	1885795	B. Njoroge	5/08...	3,000	187
5/12/2008	1885796	N. Kuria	4/08...	3,000	187
5/12/2008	1885799	E.A. Ltd	32/08 Kisumu	62,250	187
8/12/2008	26251	J. Stationery	321/08	19,290	187
8/12/2008	26253	Edward C.	372/08	5,000	187
9/12/2008	26255	C. Importers	734/08	147,552	187

9/12/2008	26257	H. Muruge	717/93	1,200	187
20/1/2009	26801	J. Otvoli	639/08	7,000	190
29/1/2009	26812	H. Kabiru	806/08	85,840	191
24/1/2009	26813	S. Enterprise	808/08	63,000	191
29/1/2009	26814	D. Cycle	807/08	100,000	191
30/1/2009	26817	S. Njuguna	33/07 Kiambu	2,600	191
4/2/2009	26821	Z. Printers	42/09 NBI	105,000	191
5/2/2009	26824	Tissue & Co.	263/05	8,000	191
9/2/2009	26829	C. Importers	734/08	49,184	192
9/2/2009	26830	B. Furniture	86/04	16,830	192
13/2/2009	26840	P. Kabiro	806/08	42,920	1
13/2/2009	26841	M. Mbuthia	807/08	50,000	1
13/2/2009	26842	Stegma Enterprise	208/08	21,000	1
16/2/2009	26845	Edward C.	372/08	10,000	1
23/2/2009	26846	Mohamed A.	182/08	32,000	1
24/2/2009	26848	H. Murugo	717/93	600	1
25/2/2009	27951	Njaaga C. H.	112/08 NKS	14,000	2
2/3/2009	27955	C. Importers	734/08	49,184	2
10/3/2009	27971	A. Odhiambo	21/05 NBI	1,660	3
10/3/2009	27972	A. Odhiambo	21/05 NBI	1,660	3
10/3/2009	27973	P. Mbui	81/09	4,000	3
17/3/2009	27986	Stegma Enterprise	808/08	21,000	3
17/3/2009	27987	M. Mbuthia	807/08	50,000	3
17/3/2009	27988	P. Kabiro	806/08	42,960	3
18/3/2009	27993	F. Muritu	299/02	3,800	4
24/3/2009	27995	S. Karanja	361/08	13,000	4
27/3/2009	27997	Edward C.	372/08	5,000	4
27/3/2009	28000	C. Importers	734/08	98,368	4
30/3/2009	29651	W. Kuria	21/00 Kiambu	4,200	4
31/3/2009	29653	V. Vrajpai	624/08	20,000	4
7/4/2009	29661	J. Muoki	20/90 MKS	72,000	4
8/4/2009	29667	K. C. Safaris	645/07	23,800	5
8/4/2009	29668	Edward C.	372/08	5,000	5
28/4/2009	29695	S. Owaro	423/09	10,800	6
7/5/2009	30469	Gori	0	60	7
7/5/2009	30470	KK & Co.	555/00	50	7
18/5/2009	30495	S. Githinji	501/09	4,500	9
18/5/2009	30496	J. Munngi	491/09	2,700	9
19/5/2009	30498	M. Kingeiu	512/09	6,000	9

20/5/2009	30801	D. Ojiambo	519/09	3,000	9
29/5/2009	30815	M. Njoroge	413/09	3,000	10
2/6/2009	30819	C. Importers	734/08	49,184	10
10/6/2009	1461556	A. Odhiambo	21/05 NBI	1,660	12
17/6/2009	1461572	Dr. Alube	734/07	32,270	13
25/6/2009	1461600	S. Gitu	517/09	6,000	14
3/7/2009	60057	C. Importers	734/08	49,184	14
8/7/2009	60075	J. Muoki & Co.	20/09 MKS	72,000	15
10/7/2009	60084	L. Creditors	425/09	3,500	16
13/7/2009	60089	Monica P.	512/09	3,000	16
14/7/2009	60092	D. Ojiambo	519/09	6,000	16
14/7/2009	60095	S. Karanja	316/08	52,000	17
21/7/2009	60099	P. Obura	733/09	42,400	17
21/7/2009	60100	M. I. System	461/09	19,600	17
3/8/2009	60667	C. Importers	734/08	49,184	18
5/8/2009	60668	A. Odhiambo	21/05	3,320	18
7/8/2009	60674	P. Katu	587/95	10,000	19
12/8/2009	60684	P. Katu	587/95	10,000	19
12/8/2009	60690	D. Kasabwa	18/07 MKS	20,000	20
14/8/2009	60697	Dr. Alube	734/07	32,270	20
26/8/2009	61305	G. Kamau	659/09	62,000	21
27/8/2009	61307	K. Mugua	775/09	75,000	21
2/9/2009	61312	L. & Kathima	743/07	24,000	21
2/9/2009	61313	L. & Kathima	743/07	216,000	21
2/9/2009	61314	L. & Kathima	743/07	27,000	21
3/9/2009	61316	E. Isanya	36/05	12,000	21
7/9/2009	61319	A. Joshi & Co.	734/08	49,184	22
7/9/2009	61322	F. Mutungi	295/08	2,500	22
9/9/2009	61324	M. Okello	518/09	6,000	22
18/9/2009	61338	S. Kimathi	64/06	2,400	23
28/9/2009	61346	K. Muigwa	775/09	75,000	24
6/10/2009	63455	K. Moja	793/07	44,496	24
6/10/2009	63457	C. Importers	734/08	49,184	24
8/10/2009	63465	A. Odhiambo	21/05	3,320	25
13/10/2009	63469	J. Wachira	784/09	8,500	25
16/10/2009	63475	M. Nyangao	422/08	42,400	26
21/10/2009	63478	Roy H.	370/07	90,000	26
21/10/2009	63479	K. Nganga	758/09	12,000	26
27/10/2009	63483	K. Mougua	775/09	75,000	26

28/10/2009	63485	M. Njoroge	413/09	9,000	27
3/11/2009	63488	A. Joshi & Co.	734/08	49,184	27
6/11/2009	63494	V. Vrajpai	624/08	20,000	27
6/11/2009	63495	E. Ombati	226/09	7,500	27
26/11/2009	64263	F. Musyoki	22/07	20,000	29
27/11/2009	64264	Dr. Alube	734/07	32,270	29
1/12/2009	64265	Dr. Maina	54/09	3,200	29
7/12/2009	64271	V. Vrajpai	624/08	20,000	29
7/12/2009	64272	S. G. Mbaabu	198/08	49,700	29
18/12/2009	64290	K. L. Safari	645/07	23,800	30
30/12/2009	64294	D. Kaberei	54/09	3,200	31
30/12/2009	64295	D. Kaberei	54/09	3,200	31
6/1/2010	64299	A. Odhiambo	21/05	3,320	31
14/1/2010	65554	S. Mbaabu	197/08	51,000	31
21/1/2010	65563	F. Mutungi	295/08	5,000	32
26/1/2010	65569	M. Nyangao	733/07	42,400	32
29/1/2010	65572	D. Kaberei	54/09	3,200	33
3/2/2010	65575	D. Theuri	46/09	11,000	33
5/2/2010	65579	M. Tourist	7/9	20,000	33
9/2/2010	65582	M. Karuri	68/2010	15,000	33
3/3/2010	65599	S. Hotels	76/10	6,000	35
4/3/2010	67452	K. Mua	739/07	14,832	35
10/3/2010	67463	K. C. Safaris	645/07	23,800	35
8/4/2010	67488	A. Odhiambo	21/05	3,320	37
8/4/2010	67490	K. Moja	793/07	14,832	37
20/4/2010	67498	F. Mutisya	22/07	30,000	38
20/4/2010	67500	D. Oburu	733/07	42,400	38
21/4/2010	69452	S. Wanjiru	2/08...	4,200	38
3/5/2010	69460	P. Waweru	22/06...	2,300	39
4/5/2010	69463	K. Mula	793/07	14,832	39
7/5/2010	69469	S. Mbaabu	197/08	51,000	40
7/5/2010	69470	S. Mbaabu	198/08	99,400	40
18/5/2010	69481	J. Nganga	28/010	9,000	40
18/5/2010	69482	Kauna & Co.	595/09	90,000	41
19/5/2010	69483	Kauna & Co.	595/09	45,000	41
19/5/2010	69484	Kauna & Co.	595/09	225,000	41
7/6/2010	69500	A. Odhiambo	21/05	3,320	42
9/6/2010	73956	J. Nyaga	28/2010	3,000	42
10/6/2010	73957	K. C. Safaris	645/07	23,800	42

15/6/2010	73959	Kauna Adv	595/09	45,000	42
15/6/2010	73960	Dr. Alube	734/07	32,270	43
13/7/2010	73983	J. Nyaga	28/2010	3,000	44
19/7/2010	73990	M. Mwaura	825/09	30,000	45
9/8/2010	70455	M. Nyangau	422/08	42,400	46
10/8/2010	70458	A. Odhiambo	21/2005	3,320	46
10/8/2010	70459	J. Nyaga	28/2010	3,000	46
11/8/2010	70461	S. Mbabu	198/08	99,400	46
12/8/2010	70467	S. Mwangi	35/09	26,000	47
9/9/2010	70485	J. Nyaga	28/2010	3,000	48
13/9/2010	70487	P. Wairimu	22/06	4,600	48
14/9/2010	70488	M. Nyangau	422/09	32,270	48
7/10/2010	71960	J. Nyaga	28/10.	3,000	50
11/10/2010	71963	F. Mithamo	548/10	3,000	50
26/10/2010	71974	M. Nyangau	422/08	42,400	51
5/11/2010	71984	Abdul & Co.	272/08	75,000	52
5/11/2010	71985	J. Ngina	386/09	5,000	52
10/11/2010	71989	Trisue Ltd	260/09	8,000	52
10/11/2010	71990	J. Nganga	28/10	3,000	52
11/11/2010	71993	K. Kirimi	71/10	3,000	53
3/12/2010	77956	K. Kirimi	71/010	3,000	54
6/12/2010	77957	V. Mbugua	24/09	9,000	54
6/12/2010	77958	F. Mutunga	295/08	2,500	54
8/12/2010	77963	Wilson M.	910/10	20,000	54
8/12/2010	77964	J. Wanyaga	906/10	11,000	54
8/12/2010	77965	W. Mwangi	907/10	22,500	54
8/12/2010	77966	J. Odinja	908/10	12,500	54
8/12/2010	77967	J. Munyao	909/10	11,250	55
8/12/2010	77970	M. Gichuhi	905/10	22,000	55
9/12/2010	77971	A. Odhiambo	21/05	3,320	55
9/12/2010	77972	J. Nganga	284/10	3,000	55
14/12/2010	77977	M. Nyangau	423/08	32,270	55
15/12/2010	77978	W. Makuru	910/10	20,000	55
17/12/2010	77980	J. Munyao	909/10	11,250	56
17/12/2010	77983	J. Wanyaga	906/10	11,000	56
29/12/2010	77991	J. Odinja	908/2010	12,500	57
29/12/2010	77992	M. Gichuhi	905/2010	22,000	57
4/1/2011	77994	V. Mbugua	24/09	9,000	57
5/1/2011	77995	P. Gichuhi	71/10	3,000	57

5/1/2011	77996	F. Mutunji	295/08	2,500	57
10/1/2011	76953	J. Nganga	28 (A)/2010	3,000	57
11/1/2011	76954	Kauna & Co.	595/09	130,000	58
11/1/2011	76955	Kauna & Co.	595/09	140,000	58
17/1/2011	76959	W. Makumi	910/2010	20,000	58
17/1/2011	76960	J. Munyao	909/2010	11,250	58
17/1/2011	76961	J. Wanyaga	906/2010	11,000	58
17/1/2011	76962	M. Mwangi	907/2010	11,250	58
18/1/2011	76963	J. Odinja	908/2010	12,500	58
18/1/2011	76964	M. Gichuhi	905/2010	22,000	58
20/1/2011	76967	Awino Adv	733/07	42,400	59
20/1/2011	76970	Dr. Oburu	825/09	24,000	59
31/1/2011	76977	M. Mwaura	71/2010	3,000	59
3/2/2011	76979	F. Mutungi	295/08	2,500	60
7/2/2011	76981	R. Muthoni	705/10	15,000	60
7/2/2011	76982	S. Kani	705/10	12,000	60
7/2/2011	76983	G. Nyaguthi	705/10	15,000	60
7/2/2011	76984	S. Njiru	705/10	8,000	60
7/2/2011	76985	M. Wachuka	705/10	10,000	60
7/2/2011	76986	H. Kamau	705/10	10,000	60
7/2/2011	76987	V. Mbugua	705/10	9,000	60
9/2/2011	76992	A. Odhiambo	705/10	3,320	61
9/2/2011	76993	F. Mbugua	705/10	10,000	61
9/2/2011	76994	A. Wambui	705/10	8,000	61
9/2/2011	76995	D. Muriuki	705/10	8,000	61
10/2/2011	76996	E. Muchugu	705/10	10,000	61
10/2/2011	76997	B. Mugo	705/10	10,000	61
10/2/2011	76998	J. Nganga	705/10	3,000	61
10/2/2011	76999	J. Mwangi	705/10	8,000	61
10/2/2011	77000	L. Wanjiru	705/10	10,000	61
11/2/2011	78452	C. Njeri	705/10	10,000	61
14/2/2011	78453	M. Karol	705/10	15,000	61
14/2/2011	78454	N. Karanja	705/10	13,000	61
14/2/2011	78455	W. Wanjira	705/10	20,000	62
14/2/2011	78457	L. Mwaniki	705/10	10,000	62
16/2/2011	78458	M. Maina	705/10	10,000	62
16/2/2011	78459	P. Wanjiru	705/10	10,000	62
16/2/2011	78460	J. Maina	705/10	25,000	62
17/2/2011	78461	Last Upton	705/10	15,000	62

18/2/2011	78469	A. Kimani	705/10	15,000	63
18/2/2011	78470	J. Mwaura	705/10	7,000	63
18/2/2011	78471	Z. Njoki	263/08	9,000	63
22/2/2011	78475	M. Maina	705/2010	10,000	63
24/2/2011	78477	Dr. Alube	734/07	32,270	63
25/2/2011	78480	E. Muntu	705/010	10,000	64
1/3/2011	78483	J. Nderitu	705/010	90,000	64
3/3/2011	78484	V. Mbugua	24/09	9,000	64
4/3/2011	78485	F. Mutungi	295/08	2,500	64
4/3/2011	78486	K. Kirimi	71/010	3,000	64
7/3/2011	78488	S. Njoro	705/010	8,000	64
8/3/2011	78489	J. Mwangi	705/010	8,000	64
8/3/2011	78491	R. Muthoni	705/010	13,500	64
8/3/2011	78492	J. Karanja	705/010	9,000	64
8/3/2011	78493	B. Mugo	705/010	10,000	64
8/3/2011	78494	S. Kariuki	705/010	12,000	64
8/3/2011	78495	P. Wanjiru	705/010	10,000	65
8/3/2011	78496	M. Wachuka	705/010	10,000	65
8/3/2011	78497	G. Nyaguthi	705/010	13,500	65
9/3/2011	78500	L. Wanjiru	705/010	10,000	65
9/3/2011	78751	A. Wambui	705/010	8,000	65
10/3/2011	78753	A. Odhiambo	21/05	3,320	65
10/3/2011	78754	C. Njeri	705/010	10,000	65
10/3/2011	78755	J. Nganga	705/010	3,000	65
14/3/2011	78759	L. Mwaniki	705/010	9,000	65
15/3/2011	78761	M. Wanjiru	705/010	20,000	66
16/3/2011	78762	P. Wairimu	22/06	6,900	66
21/3/2011	78763	M. Karimi	705/010	15,000	66
23/3/2011	78765	E. Muchugu	705/010	10,000	66
24/3/2011	78767	H. Waigai	705/010	9,000	66
24/3/2011	78768	J. Maina	705/010	23,000	66
25/3/2011	78769	A. Njoki	705/010	15,000	66
28/3/2011	78771	N. Njeri	705/010	13,000	66
28/3/2011	78772	S. Ngure	705/010	26,000	66
28/3/2011	78774	C. Wanjiru	705/010	20,000	67
29/3/2011	78776	J. Mwaura	705/010	9,000	67
29/3/2011	78778	Last Upton	705/010	15,000	67
30/3/2011	78779	M. Maina	705/010	20,000	67
30/3/2011	78780	D. Kiruthi	705/010	10,000	67

1/4/2011	78781	V. Mbugua	24/09	9,000	67
5/4/2011	78782	F. Mutungi	295/08	2,500	67
5/4/2011	78785	P. Kariuki	194/011	8,000	67
5/4/2011	78786	G. Muiruri	194/011	16,000	67
5/4/2011	78789	P. Gichuki	71/010	3,000	68
8/4/2011	78796	J. Nganga	280/010	3,000	68
11/4/2011	78797	A. Irungu	194/011	8,000	68
11/4/2011	78798	J. Muthoni	705/010	8,000	68
12/4/2011	78799	R. Muthoni	705/010	13,500	68
13/4/2011	78800	F. Mbugua	705/010	10,000	68
13/4/2011	79951	S. Njoro	705/010	8,000	68
14/4/2011	79952	E. Wamude	194/011	10,000	68
15/4/2011	79953	N. Njeri	705/010	13,000	69
15/4/2011	79954	M. Mwaniki	705/010	9,000	69
18/4/2011	79956	G. Nyaguthi	705/010	13,500	69
19/4/2011	79957	E. Musunga	705/010	8,700	69
20/4/2011	79958	M. Karani	705/010	13,680	69
21/4/2011	79960	L. Wanjiru	705/010	10,000	69
26/4/2011	79961	A. Erick	59/011	10,400	69
26/4/2011	79963	Dr. Obura	733/010	42,400	69
27/4/2011	79964	Cecilia Njeri	705/10	10,000	69
27/4/2011	79966	A. Wambui	194/011	8,000	70
4/5/2011	79970	V. Mbugua	24/09	9,000	70
4/5/2011	79972	F. Mutunji	295/05	2,500	70
10/5/2011	79981	J. Onyango	284/010	3,000	71
10/5/2011	79982	M. Mwangi	825/09	12,000	71
12/5/2011	79985	S. Njoro	705/010	8,000	71
16/5/2011	79988	K. Wachaga	20/011	14,000	71
17/5/2011	79990	D. Nyota	4/07	10,000	71
25/5/2011	79993	E. Waithera	429/09	13,000	72
25/5/2011	79994	V. Mbugua	29/09	9,000	72
6/6/2011	79995	F. Mutungi	295/08	2,500	72
6/6/2011	79996	P. Gichuki	71/010	3,000	72
10/6/2011	80452	K. Wachaga	20/011 Kiambu	3,500	72
10/6/2011	80453	J. Nganga	281/010	3,000	72
24/6/2011	80464	K. Chege	19/2011	16,000	73
27/6/2011	80466	E. Muntu	299/2002	3,800	73
30/6/2011	80467	V. Mbugua	24/09	9,000	73
5/7/2011	80469	F. Mutungi	295/08	2,500	74

5/7/2015	80470	D. Obura	733/07	57,000	74
8/7/2015	80475	Joseph Nganga	28/011	3,000	74
8/7/2011	80476	A. Odhiambo	21/05	3,320	74
11/7/2011	80479	Dr. Alube	734/2007	42,900	74
12/7/2011	80480	V. W. Mbugua	269/2011	79,000	74
13/7/2011	80481	J. Waira	845/2010	30,000	75
13/7/2011	80482	B. Kilonzo	881/2010	60,000	75
14/7/2011	80484	D. Nyota	4/2007	20,000	75
19/7/2011	80485	P. Kioko	31/2011	4,500	75
21/7/2011	80486	M. Wangare	140/2002	15,400	75
28/7/2011	80489	M. Maraga	461/2011	3,500	75
3/8/2011	80494	V. Mbugua	24/2009	9,000	76
4/8/2011	80495	J. Kiara	845/2010	30,000	76
4/8/2011	80496	F. Mutungi	295/2008	2,500	76
10/8/2011	81460	J. Nganga	284/2010	3,000	76
22/8/2011	81466	Esther	429/2007	6,000	77
23/8/2011	81467	Agnes Wambui	194/2011	8,000	77
23/8/2011	81468	Margaret Wanjiru	705/010	30,400	77
23/8/2011	81469	Ziporah Njoki	705/010	10,000	77
23/8/2011	81470	Lucy Mwaniki	705/010	19,000	77
23/8/2011	81471	Lucy Wanjiru	705/010	19,000	77
23/8/2011	81472	Monicah Maina	705/010	19,000	77
1/9/2011	81475	V. W. Mbugua	24/09	9,000	78
5/9/2011	81476	Faustine Mutungi	295/2008	2,500	78
7/9/2011	81478	Francis Mbugua	705/010	8,000	78
8/9/2011	81482	Joseph Nganga	284/2010	3,000	78
12/9/2011	81487	W. Thige	598/2011	10,250	78
13/9/2011	81489	Mary Nailantei	518/2011	44,000	79
15/9/2011	81496	Stephen Njoro	553/2011	14,600	79
15/9/2011	81497	Peris Wanjiru	705/010	20,000	79
15/9/2011	81499	Agnes Wambui	194/2011	8,000	79
15/9/2011	81500	Lucy Wanjiru	705/2010	10,000	79
20/9/2011	82351	Peris Wanjiru	705/2010	10,000	79
23/9/2011	82354	Lucy Mwaniki	705/2010	10,000	80
23/9/2011	82356	Michael Mwaura	825/09	18,000	80
4/10/2011	82363	V. W. Mbugua	24/09	9,000	80
4/10/2011	82364	Kimani Wachaga	20/011	3,500	80
4/10/2011	82365	Faustine Mutungi	295/08	2,500	80
10/10/2011	82373	A. Odhiambo	21/05	3,320	81

10/10/2011	82375	Joseph Nganga	234/010	3,000	81
21/10/2011	82333	Catherine Wanjiru	705/010	10,000	82
24/10/2011	82385	Agnes Wanjeri	553/011	16,000	82
25/10/2011	82387	Margaret Wanjiru	705/2010	20,000	82
26/10/2011	82388	Mary Wachuka	553/011	19,000	82
26/10/2011	82389	Faith Kimani	553/011	15,200	82
26/10/2011	82390	Mary Wachuka	553/011	19,000	82
26/10/2011	82391	Faith Kamau	553/011	15,200	82
26/10/2011	82392	Cecilia Njeri	705/010	10,000	83
2/11/2011	82398	Boniface Mugo	553/011	19,000	83
3/11/2011	82399	V. W. Mbugua	24/09	9,000	83
4/11/2011	82400	Mary Wachuka	553/011	9,500	83
4/11/2011	82453	Stephen Njoro	553/011	14,600	83
4/11/2011	82454	Faustine Mutungi	295/08	2,500	83
10/11/2011	82460	Juma Waweru	410/09	9,000	84
10/11/2011	82461	Joseph Nganga	284/010	3,000	84
16/11/2011	82464	Agnes Wangari	553/011	8,000	84
25/11/2011	82472	Agnes Wambui	194/2011	8,000	85
25/11/2011	82473	Lucy Wanjiru	705/010	10,000	85
29/11/2011	82476	Cecilia Njeri	705/010	10,000	85
2/12/2011	82479	Elizabeth Muchunga	705/010	27,000	85
5/12/2011	82481	V. W. Mbugua	24/09	9,000	86
5/12/2011	82483	Stephen Njoro	553/2011	14,600	86
5/12/2011	82484	Faustine Mutungi	295/2008	2,500	86
8/12/2011	82486	Joseph Nganga	284/2010	3,000	86
13/12/2011	82491	Peter Macharia	194/2011	16,000	86
15/12/2011	82494	Peris Wanjiru	705/2010	10,000	86
16/12/2011	82496	Agnes Wangari	553/2011	8,000	87
16/12/2011	82497	Eunice Wamucii	194/2011	10,000	87
19/12/2011	82499	Catherine Wanjiru	705/010	10,000	87
21/12/2011	84453	Dr. H. O. Obura	733/07	57,000	87
22/12/2011	84454	Judy Mwangi	705/010	8,000	87
5/1/2012	84459	Stephen Njoro	553/011	14,600	87
5/1/2012	84460	Cecilia Njeri	705/010	20,000	89
5/1/2012	84461	Faustine Mutungi	295/08	2,500	89
9/1/2012	84464	V. W. Mbugua	24/09	9,000	89
10/1/2012	84468	Joseph Nganga	284/2010	3,000	89
12/1/2012	84470	Michael Kungu	101/1999	4,000	89
13/1/2012	84472	Sarah Wanjiru	2/08	4,200	89

16/1/2012	84473	Kimani Wachaga	20/2011	10,500	90
17/1/2012	84475	Mary Wachuka	553/2011	9,500	90
27/1/2012	84479	Eunice Wamucii	194/2011	10,000	90
27/1/2012	84480	Kevin Chege	19/2011	16,000	90
1/2/2012	84483	Lucy Mwaniki	705/2010	20,000	90
3/2/2012	84484	Kimani Wachaga	20/2011	3,500	90
7/2/2012	84489	Faustine Mutungi	295/08	2,500	91
7/2/2012	84490	V. W. Mbugua	24/09	9,000	91
8/2/2012	84491	Kevin Chege	19/2011	16,000	91
9/2/2012	84494	Kevin Chege	19/2011	4,000	91
9/2/2012	84495	Kimani Wachaga	20/2011	3,500	91
13/2/2012	84498	Kimani Wachaga	20/2011	3,500	91
10/2/2012	84499	Joseph Nganga	284/2010	3,000	92
21/2/2012	86454	Margaret Wanjiru	795/2010	30,000	92
23/2/2012	86457	Peter Macharia	194/2011	8,000	92
5/3/2012	86461	Kimani Wachaga	20/2011	3,500	92
7/3/2012	86464	V. W. Mbugua	24/2009	9,000	93
7/3/2012	86462	Faustine Mutungi	295/08	2,500	93
9/3/2012	86468	Eunice Wamucii	194/2011	10,000	93
9/3/2012	86470	Joseph Nganga	234/2012	3,000	93
15/3/2012	86477	Cecilia Njeri	705/2010	20,000	93
20/3/2012	86482	Stephen Njoro	553/2011	14,600	94
20/3/2012	86482	Stephen Njoro	553/2011	14,600	94
21/3/2012	86484	Peter Macharia	194/2011	16,000	94
23/3/2012	86486	Ann Njoki	705/2011	15,000	94
2/4/2012	86490	Judy Mwangi	705/2010	8,000	94
5/4/2012	86491	Faustine Mutungi	295/2008	2,500	94
5/4/2012	86493	Mary Wachuka	553/2011	19,000	95
10/4/2012	86494	James Waweru	470/07	9,000	95
10/4/2012	86496	Joseph Nganga	284/2010 Nyeri	3,000	95
11/4/2012	86498	Kimani Wachaga	20/2011	3,500	95
24/4/2012	87454	Ann Njoki	705/2010	15,000	95
8/5/2012	87458	Faustine Mutungi	295/08	2,500	96
10/5/2012	87464	Paul Kioko	31/2011	4,500	96
10/5/2012	87465	Joseph Nganga	281/2010	3,000	96
11/5/2012	87467	Eunice Wamucii	194/2011	10,000	96
22/5/2012	87471	Catherine Wanjiru	705/2012	20,000	97
31/5/2012	87481	M. Mungai & Adv Co	705/2010	20,000	97
4/6/2012	87483	Kimani Wachaga	20/2011	3,500	98

7/6/2012	87485	Faustine Mutungi	295/2008	2,500	98
11/6/2012	87490	Joseph Nganga	284/2010	3,000	98
13/6/2012	87494	Mary Wachuka	553/2011	19,000	98
13/6/2012	87495	Boniface Mugo	553/2011	28,500	98
14/6/2012	87496	Agnes Wangari	553/011	16,000	99
14/6/2012	87499	Catherine Wanjiru	705/010	40,000	99
14/6/2012	87500	Judy Muthoni	705/010	8,000	99
15/6/2012	89952	Stephen Njoro	553/2011	43,800	99
18/6/2012	89953	Agnes Wangari	553/2011	16,000	99
20/6/2012	89954	Peter Kariuki	194/2011	8,000	99
20/6/2012	89955	George Nganga	19/2012	120,000	99
22/6/2012	89956	Elizabeth Muchunga	705/2010	75,000	99
28/6/2012	89959	Peter Macharia	194/2011	8,000	100
28/6/2012	89960	Monicah Achieng	181/2011	12,000	100
5/7/2012	89966	George Stephen	19/2012	20,000	100
5/7/2012	89967	Judy Muthoni	705/2010	8,000	100
9/7/2012	89969	Joseph H. Nganga	28/2010	3,000	100
9/7/2012	89970	Jutistine Mutungi	295/2008	2,500	100
17/7/2012	89976	Simon S. Soya	16/2012	33,400	101
19/7/2012	89979	Mary Wachuka	553/2011	19,000	101
20/7/2012	89980	Alex Odhiambo	21/2005	3,320	101
20/7/2012	89981	Kimani Wachaga	20/2011	3,500	101
27/7/2012	89985	Eunice Wamucii	194/2011	10,000	101
3/8/2012	89989	Joseph Nganga	284/2010	3,000	102
6/8/2012	89990	George Nganga	19/2012	20,000	102
7/8/2012	89993	Justine Mutungi	295/2008	2,500	102
8/8/2012	89995	Peter Macharia	194/2011	16,000	102
9/8/2012	89996	Judy Muthoni	705/2010	8,000	102
13/8/2012	89997	Alex Odhiambo	21/2005	3,320	102
13/8/2012	90000	Stephen Njoro	553/2011	14,600	103
30/8/2012	90710	Haka Transporters	345/12	5,000	103
5/9/2012	90713	Peter Macharia	194/2011	8,000	103
6/9/2012	90715	George Nganga	19/12	20,000	103
6/9/2012	90716	Joseph Njanje	12/12	4,500	103
7/9/2012	90718	Festive Mutungi	295/08	2,500	103
13/9/2012	90724	Judy Mutungi	705/10	8,000	104
25/9/2012	90727	Anne Njoki Kimani	705/10	30,000	104
4/10/2012	90736	Joseph Mwaura	705/010	54,000	104
5/10/2012	90739	George Nganga	19/12	20,000	105

5/10/2012	90740	Faustine Mutungi	295/08	2,500	105
10/10/2012	90742	Mary Wachuka	553/011	19,000	105
12/10/2012	90743	John Irungu	345/2012	3,000	105
15/10/2012	90744	Threshol Ltd	263/08	8,000	105
16/10/2012	90746	Wilburi Gachu	587/12	36,000	105
18/10/2012	90749	Judy Mwangi	705/10	8,000	105
30/10/2012	90750	Kimani Wachaga	20/11	3,500	106
5/11/2012	91958	Monicah Achieng	19/012 Thika	20,000	106
9/11/2012	91965	Festive Mutungi	295/08	2,500	106
16/11/2012	91968	Stephen Mwaura	11/09 Mrng	5,000	107
16/11/2012	91969	Trishal Ltd	263/08	8,000	107
20/11/2012	91972	Joseph Mwaura	705/010 NBI	10,000	107
20/11/2012	91973	Peter Macharia	194/012 NBI	8,000	107
22/11/2012	91974	Judy Mwangi	705/010 NBI	8,000	107
23/11/2012	91977	Stephen Njoro	553/011 NBI	29,200	107
6/12/2012	91986	George Nganga	19/012 Thika	20,000	108
6/12/2012	91987	David Nguku	4/07 Thika	30,000	108
11/12/2012	91990	Faustine Mutungi	295/08	2,500	108
18/12/2012	91994	Threshol Ltd	263/08 NBI	8,000	109
24/12/2012	91996	Kingoo Wanjau	25/012	77,000	109
4/1/2013	92000	Faustine Mutungi	295/08 NBI	2,500	109
10/1/2013	92952	Isaack Mwangi	678/012 NBI	5,000	109
11/1/2013	92957	Thompsons Product	18/013 NBI	137,500	110
11/1/2013	92958	Dominic Munyoki	34/012	6,000	110
11/1/2013	92959	George Nganga	19/012	20,000	110
28/1/2013	92967	Dominic Munyoki	34/012	3,000	110
29/1/2013	92969	Osundwa & Co.	822/012	200,000	110
8/2/2013	92976	George Nganga	19/2012 THK	20,000	111
8/2/2013	92978	Faustine Mutungi	295/08 NBI	2,500	111
11/2/2013	92979	James Kagonia	843/2012 NBI	45,000	111
12/2/2013	92981	Inuka Transporter	345/012 NBI	25,000	111
12/2/2013	92982	Wilson Gachu	587/012 NBI	36,000	111
19/2/2013	92985	Trishal Ltd	263/08	8,000	112
19/2/2013	92986	Kimani Wachaga	20/011	3,500	112
19/2/2013	92987	Stephen Njoro	553/011	29,200	112
27/2/2013	92990	George Waweru	844/2012	16,000	112
1/3/2013	92992	Pius Oyaro	90/2011	4,000	112
8/3/2013	92996	Faustine Mutungi	295/08	2,500	112
12/3/2013	92997	George Nganga	19/012	20,000	112

12/3/2013	92998	Trishal Ltd	263/08	8,000	113
13/3/2013	95951	Nyota	4/07	30,000	113
14/3/2013	95954	Isaack Mwangi	678/012	10,000	113
14/3/2013	95957	Sarah Wanjiru	2/08	4,200	113
19/3/2013	95961	Pius Oyaro	90/2011	2,000	113
22/3/2013	95964	Sarah Wanjiru	2/08	4,200	113
3/4/2013	95968	Pentephan Ltd	181/2012	255,612	114
5/4/2013	95970	Stephen Mwaura	11/06 Mrng	5,000	114
10/4/2013	95970	James Kagonia	843/012	30,000	114
10/4/2013	95977	Daniel Wanjohi	7/013	10,000	114
11/4/2013	95978	Faustine Mutungi	295/08	2,500	114
22/4/2013	95981	Isaack Mwangi	678/010	5,000	114
29/4/2013	95988	George Nganga	19/2012	20,000	115
29/4/2013	95989	Antony Njuge	581/2012	10,000	115
2/5/2013	95992	Wilson Gachu	581/2012	18,000	115
2/5/2013	95993	Justus Gituma	387/08	13,000	115
3/5/2013	95994	Paul Kioko	31/011	4,500	115
6/5/2013	95995	Faustine Mutungi	295/08	2,500	115
6/5/2013	95999	James Kagonia	843/012	15,000	116
7/5/2013	96951	Sadik Imaana	447/12	48,000	116
8/5/2013	96953	Ahmed O. Bachani	787/010	43,188	116
9/5/2013	96954	Isaack Mwangi	678/012	5,000	116
10/5/2013	96955	Osundwa & Co.	822/012	500,000	116
10/5/2013	96956	George Nganga	19/012	20,000	116
10/5/2013	96957	Justus Gituma	387/08	13,000	116
23/5/2013	96963	Ahmed O. Bachani	787/2010	43,188	117
27/5/2013	96965	Wachanga Kimani	20/11	3,500	117
28/5/2013	96966	Pius Oyaro	90/2012	4,000	117
30/5/2013	96967	Margaret Wambura	902/012	3,500	117
3/6/2013	96971	Kimani Wachaga	20/011	3,500	117
5/6/2013	96975	James Kagonia	843/012 NBI	15,000	118
5/6/2013	96976	Faustine Mutungi	295/08 NBI	2,500	118
10/6/2013	96979	George Nganga	19/012	20,000	118
12/6/2013	96981	Chanty Nyambura	382/013 NBI	14,000	118
14/6/2013	96983	Stephen Njoro	553/012	29,200	118
25/6/2013	96991	David Nyota	4/07	30,000	119
2/7/2013	96995	Charity Nyambura	382/013	14,000	119
2/7/2013	96996	Charity Nyambura	382/014	14,000	119
4/7/2013	96998	James Kagonia	843/012	15,000	119

16/7/2013	97955	George Nganga	19/012	20,000	120
16/7/2013	97957	Faustine Mutungi	295/08	2,500	120
22/7/2013	97962	Stephen Mwaura	11/06	5,000	120
2/8/2013	97966	Antony Njuge	581/012	10,000	121
2/8/2013	97967	Antony Njuge	581/012	10,000	121
2/8/2013	97968	James Kagonia	843/012	15,000	121
6/8/2013	97970	George Stephen	19/012	20,000	121
6/8/2013	97971	Faustine Mutungi	295/08	2,500	121
6/8/2013	97973	Charity Nyambura	382/013	14,000	121
14/8/2013	97976	Stephen Njoro	553/07	29,200	121
27/8/2013	97982	David Njoka	4/07	20,000	122
2/9/2013	97984	Antony Gichuki	581/013	10,000	122
5/9/2013	97988	George Nganga	19/2012	20,000	122
5/9/2013	97990	James Kagonia	843/012	15,000	123
6/9/2013	97991	Faustine Mutungi	295/08	2,500	123
10/9/2013	97992	Charity Nyambura	382/013	14,000	123
17/9/2013	97994	Justus Gituma	387/08	12,900	123
19/09/2013	97997	Mary Mwangi	10/2013	6,000	123
30/9/2013	98251	Antony Njuge	581/012	10,000	123
7/10/2013	98254	Sammy Nganga	385/013	75,000	124
7/10/2013	98255	James Kagonia	843/012	15,000	124
7/10/2013	98256	Faustine Mutungi	395/08	2,500	124
8/10/2013	98257	Charity Nyambura	382/013	14,000	124
8/10/2013	98258	Cosocorine Mutio	24/013	16,000	124
8/10/2013	98259	George Nganga	19/2012	20,000	124
9/10/2013	98261	Christopher Gitau	14/010 KMB	8,000	124
4/11/2013	98269	Cosocorine Mutio	24/013	4,000	125
5/11/2013	98270	George Nganga	19/2012	20,000	125
5/11/2013	98271	James Kagonia	843/012	15,000	125
5/11/2013	98272	Christopher Gitau	14/2010 KMB	8,000	125
5/11/2013	98273	Antony Gichuki	581/013	10,000	125
5/11/2013	98274	Faustine Mutungi	295/08	2,500	125
5/11/2013	98277	Charity Nyambura	389/013	14,000	125
11/11/2013	98278	Stephen Mwaura	11/06	5,000	125
12/11/2013	98279	Stephen Njoro	553/07	14,600	125
12/11/2013	98280	Nguku Njoka	4/07	30,000	126
9/11/2013	98288	Antony Gichuki	582/012	10,000	126
5/12/2013	98290	Justus Gituma	387/07	12,900	126
5/12/2013	98291	George Nganga	19/012	20,000	126

6/12/2013	98293	James Kagonia	843/012	15,000	127
9/12/2013	98294	Faustine Mutungi	295/08	2,500	127
9/12/2013	98295	Christopher Gitau	14/012	8,000	127
9/12/2013	98296	Cosocorine Mutio	24/013	4,000	127
17/12/013	98299	Stephen Njoro	553/07	14,600	127
17/12/013	98951	Charity Nyambura	385/2013	14,000	127
30/12/2013	98952	Cosocorine Mutio	24/013	4,000	127
30/12/2013	98953	Antony Njuge	581/012	10,000	127
7/1/2014	98954	Faustine Mutungi	295/08	2,500	127
8/1/2014	98956	George Nganga	19/2012	20,000	128
8/1/2014		James Kagonia	843/012	15,000	128
9/1/2014	98959	Christopher Gitau	14/2010	8,000	128
16/1/2014	98966	Charity Nyambura	383/013	14,000	128
21/1/2014	98970	Justus Gituma	387/08	12,900	128
22/1/2014	98971	Sarah Wanjiru	2/05	8,400	129
4/2/2014	98973	Antony Gichuki	581/012	10,000	129
5/2/2014	98974	Cosocorine Mutio	24/2012	4,000	129
5/2/2014	98975	James Kagonia	843/012	15,000	129
5/2/2014	98976	Faustine Mutungi	295/08	2,500	129
6/2/2014	98977	Christopher Gitau	14/010	8,000	129
7/2/2014	98978	Multiple Hauliers	291/011	150,000	129
7/2/2014	98980	George Nganga	19/012	20,000	129
10/2/2014	98981	Margaret Wambura	902/012	7,000	129
12/2/2014	98983	Stephen Njoro	553/07	14,600	129
19/2/2014	98989	Kimani Wachaga	20/012	8,500	130
19/2/2014	98990	Nelly Wambui	45/013	10,000	130
19/2/2014	98992	David Nyota	4/07 Thika	30,000	130
27/2/2014	98993	Antony Njunge	581/012	10,000	130
19/2/2014	98995	James Kagonia	843/012	15,000	130
7/3/2014	98999	Cosocorine Mutio	24/013	4,000	131
11/3/2014	99000	Christopher Gitau	14/010	8,000	131
12/3/2014	99953	Stephen Nganga	19/012	20,000	131
12/3/2014	99954	Sarah Wanjiru	2/08	4,200	131
13/3/2014	99955	Faustine Mutungi	295/08	2,500	131
31/8/2014	99960	Antony Njuge	581/012	10,000	131
4/4/2014	99964	Christopher Gitau	14/010	8,000	132
7/4/2014	99967	Cosocorine Mutio	24/13	4,000	132
7/4/2014	99968	Faustine Mutungi	295/08	2,500	132
7/4/2014	99969	Stephen Nganga	19/012	20,000	132

8/4/2014	99971	Nelly Wambui	45/013	3,500	132
15/4/2014	99972	James Kagonia	843/012	15,000	132
16/4/14	99973	David Nyota	4/07	20,000	132
28/4/2014	99978	Mary Wanjiru	2/08	4,200	133
28/4/2014	99979	Stephen Mwaura	11/06	7,000	133
29/4/2014	99980	Antony Njuge	581/012	10,000	133
2/5/2014	99981	Peris Wacera	17/014	48,000	133
5/5/2014	99982	Faustine Mutungi	295/08	2,500	133
5/5/2014	99983	Mativo & Co. Advo	127/013	81,384	133
6/5/2014	99986	Stephen Nganga	19/013	20,000	133
7/5/2014	99987	Cosocorine Mutio	24/013	4,000	133
8/5/2014	99989	Christopher Gitau	14/10	8,000	134
12/5/2014	99991	Pentephan Ltd	18/012	255,612	134
13/5/2014	99993	David Nyota	4/07	20,000	134
14/5/2014	99995	Multiple Hauliers	291/011	150,000	134
16/5/2014	99996	Paul Kioko	31/011	4,500	134
30/5/2014	99998	James Kagonia	387/08	15,000	134
4/6/2014	100000	Cosocorine Mutio	24/010	4,000	134
5/6/2014	99253	George Nganga	19/012	20,000	135
6/6/2014	99255	Faustine Mutungi	295/08	2,500	135
13/6/2014	99261	Christopher Gitau	14/010	8,000	135
16/6/2014	99262	Antony Njuge	581/012	10,000	135
20/6/2014	99264	Sarah Wanjiru	9/08	4,200	135
30/6/2014	99270	Antony Njuge	581/012	10,000	136
4/7/2014	99273	Christopher Gitau	14/010	8,000	136
8/7/2014	99276	George Nganga	19/012	20,000	136
9/7/2014	99277	Faustine Mutungi	295/08	2,500	136
7/7/2014	99278	Mativo & Co. Advo	127/13	81,394	136
16/7/2014	99281	Stephen Njoroge	553/07	43,800	137
22/7/2014	99282	James Kagonia	843/012	15,000	137
23/7/2014	99283	Kimani Wachaga	20/11	3,500	137
28/7/2014	99289	Sarah Wanjiru	2/08	4,200	137
31/7/2014	99290	Cosocorine Mutio	24/014	4,000	137
31/7/2014	99291	Antony Njuge	581/012	10,000	137
6/8/2014	99294	Stephen Nganga	19/2012	20,000	138
6/8/2014	99295	Cosocorine Mutio	24/014	4,000	138
8/8/2014	99297	Faustine Mutungi	295/08	2,500	138
8/8/2014	99299	James Kagonia	843/012	15,000	138
15/8/2014	4951	Christopher Gitau	14/010 KMBU	8,000	138

19/8/2014	4953	James Kagonia	843/012	15,000	138
19/8/2014	4954	J. M. Njenga		56,000	138
29/8/2014	4957	Sarah Wanjiru	12/08	4,200	139
29/8/2014	4958	Antony Njuge	581/012	10,000	139
8/9/2014	4963	Faustine Mutungi	295/08	2,500	139
8/9/2014	4964	Christopher Gitau	14/010	8,000	139
8/9/2014	4983	George Nganga	19/012	20,000	141
9/9/2014	4985	Dorcas Mwende	49/014	15,000	141
19/9/2014	4991	E. M. Wachira & Co.	512/014	40,000	141
29/9/2014	4992	Stanley Kimani	122/014	700	141
29/9/2014	4993	Pentephan Ltd	181/012	255,612	141
29/9/2014	4994	Dorcas Mwende	49/014	15,000	141
30/9/2014	4995	Antony Njuge	581/012	10,000	141
30/9/2014	4997	E. M. Kimani	538/14	5,000	142
1/10/2014	4998	Raphael Tabu	511/14	14,000	142
2/10/2014	4998	Stanley Kimani	122/14	5,000	142
3/10/2014	4453	John Mwangi	25/14	16,500	142
6/10/2014	14454	Stephen Thairu	32/014	16,500	142
6/10/2014	14455	Multiple Hauliers	291/011	150,000	142
7/10/2014	14474	Murungi Philimon	270/014	12,000	143
8/10/2014	14475	George Nganga	19/12	20,000	143
8/10/2014	14476	Faustine Mutungi	295/08	2,500	143
10/10/2014	14478	James Kagonia	843/12	15,000	143
10/10/2014	14479	Christopher Gitau	14/010	8,000	144
27/10/2014	14483	Sarah Wanjiru	2/08	8,400	144
30/10/2014	14484	Winfred Kaniaro	29/B/14	10,000	144
30/10/2014	14488	Neno Sacco	270/14	12,000	144
30/10/2014	14489	Antony Njuge	581/12	10,000	144
31/10/2014	14490	John Mwaura	28/014	4,500	144
31/10/2014	14491	Stephen Thairu	32/014	4,500	144
5/11/2014	14493	Stephen Nganga	19/12	20,000	145
6/11/2014	12760	E. M. Wachira & Co.	512/014	40,000	146
6/11/2014	12761	J. M. Njomo	198/014	19,000	146
7/11/2014	12762	Faustine Mutungi	295/08	2,500	146
11/11/2014	12767	Christopher Gitau	14/012	8,000	146
12/11/2014	12768	F. N. Kimani	538/014	2,500	146
13/11/2014	12770	Mativo & Co. Advo	127/013	40,000	147
18/11/2014	12771	J. M. Ngenoalo	198/014	14,000	147
25/11/2014	12773	Addy Kashir	749/014	8,500	147

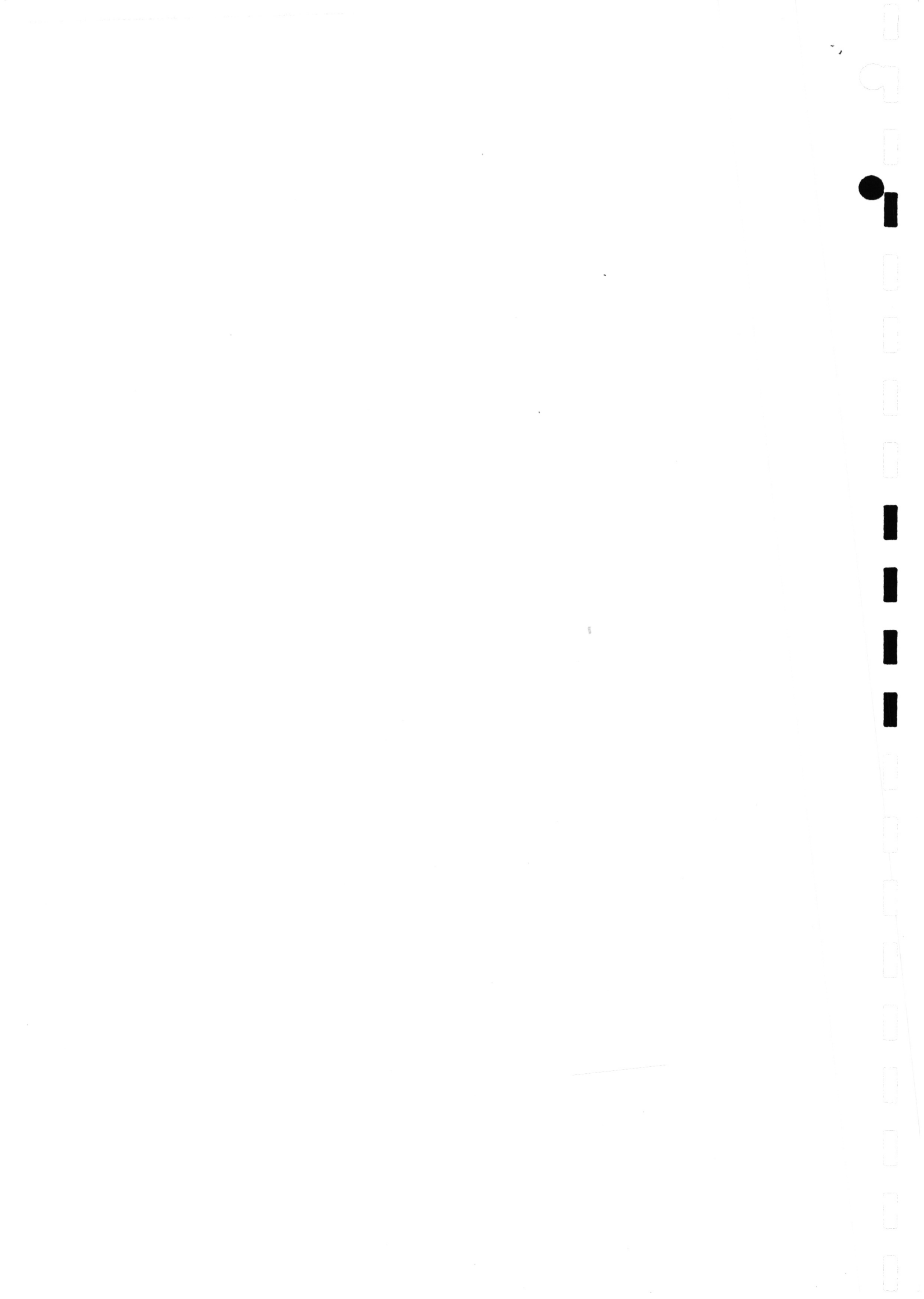
25/11/2014	12774	Winfred Kaniaro	298/014	10,000	147
28/11/2014	12775	Susan Wanjiru	779/014	40,000	147
28/11/2014	12776	Antony Njuge	581/012	10,000	147
8/12/2014	12800	Faustine Mutungi	295/08	2,500	148
16/12/2014	14903	Mativo & Co. Advo	127/011	41,389	149
19/12/2014	14908	J. M. Njenga	0	14,000	149
19/12/2014	14909	Antony Njuge	581/012	10,000	149
6/1/2015	14924	Faustine Mutungi	295/08	2,500	150
7/1/2015	14933	Stephen Nganga	0	20,000	151
8/1/2015	14935	Margaret Wamuyu	0	4,000	151
8/1/2015	14936	Elizabeth Nyambura	0	2,000	151
8/1/2015	14938	Susan Mwangi	0	20,000	151
12/1/2015	14942	Mohammed Madhan	0	780,000	151
19/1/2015	14946	Christopher Gitau	14/012	8,000	152
21/1/2015	14947	Stephen Thairu	0	9,000	152
21/1/2015	14948	John Maina	0	9,000	152
21/1/2015	14949	Stella Nyaguthi	0	10,000	152
26/1/2015	14950	Paul Kioko	31/011	9,000	152
30/1/2015	14951	Agina Ass	1/15	30,000	152
30/1/2015	14952	Antony Njuge	581/013	10,000	152
30/1/2015	14954	Kimani Wachaga	20/012	3,500	152
3/2/2015	13655	Ezekiel Mbugua	13/015	24,000	152
6/2/2015	13659	Grace Wambui	389/014	5,000	153
6/2/2015	13660	Joseph Kamau	389/014	5,000	153
9/2/2015	13685	Julius Kiroma	539/014	10,000	155
10/2/2015	13686	Faustine Mutungi	295/08	2,500	155
13/2/2015	13687	Susan Wanjiru	779/014	20,000	155
16/2/2015	13688	Christopher Gitau	14/2012	8,000	155
16/2/2015	13689	Addy Kashir	749/014	5,500	155
19/2/2015	13690	Mary Njoki	21/014	8,000	155
27/2/2015	13692	Samuel Gitau	15/2015	22,000	155
27/2/2015	13693	Timotheo Wachira	16/015	14,000	155
2/3/2015	13694	Ezekiel Mbugua	13/015	12,000	155
3/3/2015	13695	James Kagonia	843/013	15,000	155
3/3/2015	13696	Patrick Gichari	36/14	10,000	155
4/3/2015	13698	Samuel Gitonga	38/14	21,600	156
4/3/2015	13699	Antony Njuge	581/012	10,000	156
5/3/2015	5452	Rahab Mogare	116/011	25,000	156
6/3/2015	5453	James Kagonia	843/12	15,000	156

10/3/2015	5480	Susan Wanjiru	779/014	20,000	157
10/3/2015	5481	Regina Misunda & Charles Ongolla		10,000	157
10/3/2015	5483	Joseph Kamau	391/14	2,500	157
10/3/2015	5484	Grace Wambui	393/14	2,500	157
10/3/2015	5485	Elizabeth Nyambura	390/14	4,000	157
13/3/2015	5486	Christopher Gitau	14/010	8,000	157
17/3/2015	5487	Mary Njoki	21/14	8,000	157
17/3/2015	5488	Faustine Mutungi	295/08	2,500	158
18/3/2015	5489	Samuel Gitau	15 & 16/15	11,000	158
18/3/2015	5490	Sarah Wanjiru	12/08	16,800	158
18/3/2015	5491	Geoffrey Njoroge	704/14	20,000	158
20/3/2015	5492	Justus Gituma	387/08	12,900	158
20/3/2015	5494	Timotheo Wachira	16/15	7,000	158
26/3/2015	5495	Sarah Wanjiru	2/14	4,200	158
26/3/2015	5496	Newton Muriuki	31/14	10,000	158
31/3/2015	5498	Antony Njuge	581/012	10,000	158
7/4/2015	5499	Ezekiel Mbugua	13/15	12,000	158
9/4/2015	5351	Elizabeth Wainaina	116/15	25,000	158
9/4/2015	5353	Susan Wanjiru	779/014	20,000	158
10/4/2015	5354	Emma Wambui	104/014	6,000	158
10/4/2015	15355	Christopher Gitau	14/10	8,000	158
14/4/2015	15357	Wilson Mwaura	22/15	10,000	159
23/4/2015	15358	Veronica Matoko	13/015	27,000	159
23/4/2015	15359	Faustine Mutungi	295/08	2,500	159
23/4/2015	15361	Mativo & Co. Advo	127/014	81,385	159
24/4/2015	15363	James Kagonia	843/012	15,000	159
28/4/2015	15371	Alex Kimani	30/015	7,000	159
29/4/2015	15372	Geoffrey Njoroge	704/014	10,000	159
30/4/2015	15374	Antony Njunge	581/012	10,000	159
4/5/2015	15379	Ezekiel Mbugua	13/15	12,000	160
8/5/2015	15385	Susan Wanjiru	779/14	20,000	160
8/5/2015	15386	Oliver Mwawuda	254/15	20,500	160
11/5/2015	15387	Wilson Mwaura	22/15	10,000	160
12/5/2015	15390	Faustine Mutungi	295/08	2,500	160
14/5/2015	15391	Pauline Waithera	1042 & 1043/09	16,000	161
14/5/2015	15392	Christopher Gitau	14/010	8,000	161
19/5/2015	15395	Mary Njoki	285/075	8,000	161
25/5/2015	15396	Alex Chege	313/15	12,000	161

29/5/2015	15397	Antony Njuge	581/012	10,000	161
2/6/2015	15715	Stephen Njoroge	553/011	130,000	162
5/6/2015	15717	Oraro & Co	557/011	122,980	162
10/6/2015	15719	Oliver Mwawuda	254/15	20,500	163
11/6/2015	15721	Faustine Mutungi	295/015	2,500	163
11/6/2015	15724	Kimani Kahuro Advo.	136/14	727,680	163
12/6/2015	15727	Christopher Gitau	14/10	8,000	163
16/6/2015	15731	Rev. Jared Indeti	742/013	36,540	163
18/6/2015	15733	Dorcas Wanjeri	152/015	10,000	163
22/6/2015	15741	Irene Njeri & Co.	285/15	104,400	164
22/6/2015	15742	James Kagonia	843/12	15,000	164
23/6/2015	15743	Julius Njoroge	152/15	7,000	164
14/9/2015	19451	Susan Wanjiru	779/014	20,000	165
15/9/2015	19452	Susan Kahure	582-604/015	13,975	165
15/9/2015	19453	Joyce Irungu	582-604/015	13,975	165
15/9/2015	19454	Omulembe Enterprise	742/013	36,540	165
15/9/2015	19455	Hannah Cheche	582-604/015	13,975	165
15/9/2015	19456	Elizabeth Nyambura	593/015	7,980	165
16/9/2015	19457	Multiple Hauliers	291/011	15,000	165
22/9/2015	19460	Mary Nungari	582-608/015	13,800	165
22/9/2015	19461	Omulembe Enterprise	742/013	21,540	165
23/9/2015	19464	Esther Wanjiru	81/015	65,000	166
25/9/2015	19465	Isaac Ndungu	21/014 NVSHA	5,400	166
28/9/2015	19467	Margaret Gathee	582-604	13,975	166
28/9/2015	19470	Irene Co & Co Adv	285/075	20,878	166
1/10/2015	19474	Addy Kashir	285/075	8,500	166
5/10/2015	19479	Esther Wanjiru	285/075	6,500	167
6/10/2015	19480	Bonny Fashions	285/075	120,000	167
7/10/2015	19481	Addy Kashir	285/075	8,500	167
8/10/2015	19482	Faustine Mutungi	287/09	25,000	167
25/6/2015	15763	Addy Kashir	749/014	8,500	167
1/7/2015	15767	Wilson Mwaura	22/015	5,000	169
2/7/2015	15768	Antony Njunge	581/015	10,000	170
6/7/2015	15769	Kimani Kahiro Associates	136/014	363,840	170
7/7/2015	15773	Christopher Gitau	14/010 KMBU	8,000	170
8/7/2015	15774	Pauline Waithera	1043/075	8,000	170
9/7/2015	15775	Multiple Hauliers	291/011	150,000	170

9/7/2015	15777	Isaac Ndungu	21/014 NVSHA	4,300	170
10/7/2015	15780	Francis Ndegwa	152/015	30,000	170
10/7/2015	15781	Susan Wanjiru	779/014	20,000	170
13/7/2015	15782	Faustine Mutungi	295/108	25,000	171
14/7/2015	15783	Jennifer Njeri	152/015	35,000	171
15/7/2015	15784	Irene Njeri	285/015	20,878	171
16/7/2015	15786	Reginah Nyambura	152/015	35,000	171
16/7/2015	15787	Nahashon Njuguna152/015		5,000	171
17/7/2015	15790	Justus Gituma	387/08	12,900	171
4/8/2015	15796	Antony Njunge	581/072	10,000	172
6/8/2015	15798	Bonny Fashions Ltd	402/015	222,000	172
6/8/2015	15799	Samuel Garira	331/015	100,000	172
7/8/2015	15800	Irene Njeri Wanyoike	285/015	20,878	172
7/8/2015	23601	Multiple Hauliers	291/011	150,000	172
7/8/2015	23602	Christopher Gitau	14/010 KMBU	8,000	172
11/8/2015	23603	Faustine Mutungi	295/08	2,500	172
13/8/2015	23605	Paul Okoth	152/015	20,000	172
14/8/2015	23606	Veronica Matoro	13/015 MCHKS	36,000	172
20/8/2015	23610	Omulembe Enterprise	742/013	73,080	173
25/8/2015	23612	Andrew Nganga	24/015 NVSH	40,000	173
25/8/2015	23613	Abigael Kandurunge	528/015	20,000	173
27/8/2015	23616	Pauline Waithera	1042&1043/09	16,000	173
28/8/2015	23623	Stephen Njoro	553/011	43,800	174
28/8/2015	23624	Addy Kashir	749/014	8,500	174
31/8/2015	23625	Dorcas Wanjeri	152/015	7,000	174
3/9/2015	23626	James Kagonia	843/012	15,000	174
3/9/2015	23627	Jane Wanjiru	152/015	2,500	174
3/9/2015	23628	Margaret Nyokabi	152/015	18,000	174
7/9/2015	23629	James Kagonia	843/012	15,000	174
7/9/2015	23631	Pauline Njoki	582-604/015	13,975	174
9/9/2015	23633	Christopher Gitau	14/010 KMBU	8,000	174
9/9/2015	23634	Martha Munene	582-604/015	7,985	174
9/9/2015	23635	Daniel Mwangi	152/015	34,000	174
10/9/2015	23635	Margaret Mungai	582-604/05	8,000	175
10/9/2015	23637	Susan Kihoro	582-604/015	13,975	175
10/9/2015	23638	Ruth Mathe	582-604/015	13,975	175
10/9/2015	23639	Margaret Matu	582-604/015	13,975	175
10/9/2015	23640	Nelly Sisia	582-604/015	13,975	175
10/9/2015	23641	Davies Njuguna	11/015 Muranga	11,000	175

10/9/2015	23642	Faustine Mutungi	295/08	25,000	175
10/9/2015	23643	Caroline Wairimu	584-604/015	8,000	175
10/9/2015	23644	Monica Mumbi	584-604/015	13,975	175
10/9/2015	23645	Anne Wando	584-604/015	13,975	175
11/9/2015	23646	Veronica Njeri	584-604/015	13,975	175
14/9/2015	23647	Stephen Waitaika	584-604/015	13,975	175
14/9/2015	23648	Faith Haki	584-604/015	13,975	175
14/9/2015	23649	Mary Wanjiku	582-604/015	13,975	175
14/9/2015	23650	Mary Kabugu	582-604/015	13,975	175
TOTAL				21,510,013	
		<u>LESS PAID 2015/2016</u>			
28.10.2015	005792	Peterson Richard	54,000.00		
28.10.2015	005792	P/S MOEACT 10% Mgt fee	6,000.00		
28.10.2015	002187	Kerlen Kumar & Sons	442,728.00		
28.10.2015	002187	P/S MOEACT 10% Mgt fee	49,192.00		
12.11.2015	002188	P/S MOEACT 10% Mgt fee	166,702.00		
12.11.2015	002188	N.A Owino	1,500,318.00		
03.02.2016	02186	Gikera & Vadgama Advocates	2,990,660.00		
03.02.2016	02186	P/S MOEACT 10% Mgt fee	332,296.00		
30.06.2016	004653	Fridah Nzusu	9,000.00		
30.06.2016	004653	P/S MOEACT 10% Mgt fee	1,000.00		
			5,551,896.00		
		AMOUNT DUE TO RENT TRIBUNAL		15,958,117	
		TOTAL		47,599,440.15	



ANNEX 3: PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. The State Department for Commerce and Tourism has not appeared before the Parliamentary Public Accounts Committee.

FINANCIAL YEAR 2014/2015 PARAGRAPH	AUDIT ISSUES RAISED	RESPONSES GIVEN
1.	The State Department transferred Kshs 3,680,000 to the Directorate of Agriculture, Fisheries and Food Authority to cater for refreshments during the 12 th African Fine Coffee Association Conference and Exhibition	The funds are transferred to the Coffee Directorate in the Ministry of Agriculture as a request to co-host the event. The funds were accounted for using a receipt for payment to Safari Park where the event was held successfully
2	Payments towards Ronald Ngala Utalii Academy construction were made from the State Department Headquarters yet the existing contract was between the former Catering and Tourism Development Levy Trustees (now Tourism Fund) and the contractors.	The budgetary item was under the Ronald Ngala Utalii Academy which had no institutional framework to enable the State Department to transfer the funds to the institution and hence the payments were made by the State Department Headquarters to avoid litigation.
3	The State Department used restricted tendering to partition the offices of Consumer Protection Advisory Committee	Restricted tending process used was based on the Public Procurement and Disposal Act 2005 Part VI Section 73(2)(b). The amount of the tender was Kshs 19,986,736 which is covered by the above mentioned Act.

