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REPORT OF THE AUDITOR-GENERAL (CORPORATIONS) ON THE ACCOUNTS  
OF THE RURAL ELECTRIFICATION SCHEMES FOR THE YEAR ENDED  
30 JUNE 1995

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REPORT OF THE AUDITOR-GENERAL (CORPORATIONS) ON THE ACCOUNTS  
OF THE RURAL ELECTRIFICATION SCHEMES FOR THE YEAR ENDED  
30 JUNE 1995

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I have examined the accounts of the Rural Electrification Schemes for the year ended 30 June 1995 in accordance with Section 29 (2) of the Exchequer and Audit Act, (Cap 412). I have obtained all the information and explanations that were required for the purpose of the audit. Proper books of account have been kept by the Kenya Power and Lighting Company Limited on behalf of the Electricity Committee and the accounts are in agreement therewith.

In my opinion, the accounts when read together with the notes thereon give a true and fair view of the state of affairs of the schemes as at 30 June 1995 and of their profits and source and application of funds for the year then ended.



W.K. KEMEI  
AUDITOR-GENERAL (CORPORATIONS)

29 November 1996

# RURAL ELECTRIFICATION SCHEMES

REVENUE AND EXPENDITURE ACCOUNTS  
FOR THE YEAR ENDED 30th JUNE 1995  
ALL SCHEMES (CONSOLIDATED)

	NAIROBI Shs	COAST Shs	CENTRAL RIFT Shs	WEST KENYA Shs	MT. KENYA Shs	NORTH RIFT Shs	1995 Shs	1994 Shs
DISTRIBUTION EXPENSES	7,228,922.66	2,544,117.96	4,884,994.86	9,914,917.00	4,127,041.60	6,609,636.60	35,309,630.68	32,804,865.00
COMMERCIAL EXPENSES	77,629,420.00	13,705,296.00	24,883,254.00	51,824,564.00	37,486,020.00	35,953,786.00	241,482,340.00	131,940,144.00
GENERATION EXPENSES	140,472,690.00	15,511,650.00	24,239,110.00	40,431,440.00	23,494,170.00	30,180,920.00	274,329,980.00	305,777,858.00
INTEREST ON K.P.&L.CO. LTD. CAPITAL	2,349,793.28	1,442,506.24	2,255,677.44	3,621,649.92	2,180,177.92	2,116,831.16	13,966,635.96	18,850,625.00
AUDIT FEES	107,408.00	40,738.00	62,962.00	125,929.00	88,890.00	74,074.00	500,001.00	500,001.00
BAD DEBTS	1,302,395.11	736,922.05	927,818.59	511,080.24	230,921.22	425,941.61	4,135,078.82	6,355,819.00
DEPRECIATION	10,238,349.00	3,065,042.00	6,002,080.00	10,785,167.00	4,578,991.00	7,831,076.00	42,500,705.00	26,799,345.00
TOTAL EXPENDITURE	239,328,978.05	37,046,272.25	63,255,896.89	117,214,747.16	72,186,211.74	83,192,265.37	612,224,371.46	523,028,657.00
TOTAL REVENUE	108,326,411.49	61,121,771.77	92,057,074.20	171,727,990.14	90,377,500.00	89,342,538.00	612,953,285.60	410,215,372.00
LOSS (PROFIT) FOR THE YEAR	131,002,566.56	(24,075,499.52)	(28,801,177.31)	(54,513,242.98)	(18,191,288.26)	(6,150,272.63)	(728,914.14)	112,813,285.00

**RURAL ELECTRIFICATION SCHEMES**  
 REVENUE AND EXPENDITURE ACCOUNTS  
 FOR THE YEAR ENDED 30th JUNE 1995  
 ALL SCHEMES (CONSOLIDATED)

	NAIROBI Shs	COAST Shs	CENTRAL RIFT Shs	WEST KENYA Shs	MT. KENYA Shs	NORTH RIFT Shs	1995 Shs	1994 Shs
TOTAL EXPENDITURE	239,328,978 05	37,046,272 25	63,255,896 89	117,214,747 16	72,186,211 74	83,192,265 37	612,224,371 46	523,028,658 00
TOTAL REVENUE	106,326,411 49	61,121,771 77	92,057,074 20	171,727,990 14	90,377,500 00	89,342,538 00	612,953,285 60	410,215,372 00
LOSS (PROFIT) FOR THE YEAR	131,002,566 56	(24,075,499 52)	(28,801,177 31)	(54,513,242 98)	(18,191,288 26)	(6,150,272 63)	(728,914,14)	112,813,286 00
LESS: RECOVERABLE LOSS (PROFIT) FOR THE YEAR	120,764,217 56	(27,140,541 52)	(34,803,257 31)	(65,298,409 98)	(22,770,279 26)	(13,981,348 63)	(43,229,619 14)	86,013,940 00
UNRECOVERABLE LOSS FOR THE YEAR (DEPRECIATION)	10,238,349 00	3,085,042 00	6,002,080 00	10,785,167 00	4,578,991 00	7,831,076 00	42,500,705 00	26,799,346 00
ADD: UNRECOVERABLE LOSS B/F	32,265,898 00	10,425,008 00	19,055,357 00	22,088,508 00	15,399,219 00	20,896,364 00	120,130,354 00	93,331,008 00
UNRECOVERABLE LOSS CARRIED FORWARD	42,504,247 00	13,490,050 00	25,057,437 00	32,873,675 00	19,978,210 00	28,727,440 00	162,631,059 00	120,130,354 00
RECOVERABLE LOSS BROUGHT FORWARD	295,229,970 00	8,129,557 00	13,125,621 00	23,051,069 00	15,288,773 00	58,475,210 00	413,300,200 00	327,286,260 00
RECOVERABLE LOSS FOR THE YEAR	77,987,274 56	(26,872,981 52)	(43,072,555 49)	(79,417,622 62)	(24,114,293 89)	(17,739,441 30)	(113,229,620 26)	86,013,940 00
RECOVERABLE LOSS CARRIED FORWARD	373,217,244 56	(18,743,424 52)	(29,946,934 49)	(56,366,553 62)	(8,825,520 89)	40,735,768 70	300,070,579 74	413,300,200 00

# RURAL ELECTRIFICATION SCHEMES

BALANCE SHEET  
AS AT 30TH JUNE, 1995  
(ALL BRANCHES CONSOLIDATED)

	NAIROBI Shs	COAST Shs	CENTRAL RIFT Shs	WEST KENYA Shs	MT. KENYA Shs	NORTH RIFT Shs	1995 Shs	1994 Shs
<b>ALL BRANCHES</b>								
<b>CAPITAL AND LIABILITY</b>								
GOVT. CONTRIBUTION	644,056,971 00	204,787,337 71	258,037,294 00	550,861,392 00	311,421,718 00	322,734,757 00	2,291,899,469.71	2,024,658,248.00
LESS: ACCUMULATED LOSSES								
UNREIMBURSABLE LOSSES	42,504,247 00	13,489,219 00	25,057,437 00	32,873,675 00	19,978,210 00	28,727,440 00	162,630,228 00	120,130,354 00
REIMBURSABLE LOSSES	373,217,244 56	(18,743,424 52)	(29,946,934 49)	(56,386,553 62)	(8,825,520 89)	40,735,768 70	300,070,579.74	413,300,200.00
NET GOVERNMENT EQUITY	228,335,479 44	210,041,543 23	262,926,791 49	574,354,270 62	300,269,028 89	253,271,548 30	1,829,198,661 97	1,491,227,694 00
KPLC CURRENT ACCOUNT	456,381,267.12	(40,260,512 27)	57,369,462 27	(211,835,241.06)	(80,749,447.49)	125,389,143.25	306,294,671 82	573,980,941 00
ADD: CREDITORS (NOTE 9)	68,334,763 00	13,300,641 00	23,042,849 00	34,896,041 00	18,448,256 00	15,423,472 00	173,446,022.00	143,767,588.00
<b>ASSETS</b>								
FIXED ASSETS (NET) (NOTES 6.7 & 10)	237,942,109.00	74,684,832.00	152,625,182.00	278,756,159.00	113,144,690.00	225,191,994.00	1,082,344,966 00	1,042,473,005 00
WORK IN PROGRESS (NET)	386,172,285 00	53,479,554 00	103,552,366 00	118,097,323 00	139,239,717 00	127,796,313 00	928,337,558 00	919,816,517 00
DEBTORS (NOTE 8) (NET)	128,937,115 56	54,917,285 96	87,161,554 76	561,588 56	(14,416,569 60)	41,095,856 55	298,256,831.79	246,686,701.00
	753,051,509.56	183,081,671.96	343,339,102.76	397,415,070.56	237,967,837.40	394,084,163.55	2,308,939,355.79	2,208,976,223.00

THE ACCOUNTS ON PAGES 1 TO 102 WERE APPROVED BY THE RURAL ELECTRIFICATION STEERING COMMITTEE, AND WERE SIGNED ON ITS BEHALF BY:

CHAIRMAN

MEMBER

RURAL ELECTRIFICATION SCHEMES  
STATEMENT OF SOURCES AND APPLICATIONS OF FUNDS  
FOR THE YEAR ENDED 30th JUNE 1995

	1995	1994
	Shs	Shs
SOURCE OF FUNDS		
LOSS (PROFIT) FOR THE YEAR	(728,914.14)	(112,813,286.00)
ADD FOR ITEMS NOT INVOLVING THE MOVEMENT OF FUNDS	42,500,705.00	26,433,779.00
TOTAL FUNDS OBSORBED BY OPERATIONS	41,771,790.86	(86,379,507.00)
FUNDS FROM OTHER SOURCES:		
INTEREST ON CIDA TRANS LINES	36,771,684.00	38,301,703.00
ALLOCATED G.O.K CONTRIBUTION	28,000,000.00	47,500,000.00
INTEREST ON FINNISH LOAN NO 2	2,469,542.00	2,303,522.00
IYO CONSULTING SERVICES	-	-
KIPEVU REHABILITATION	-	-
FINNISH MATERIALS	-	-
DANIDA MATERIALS	-	-
SIDA MATERIALS	-	-
O.D.A. MATERIALS	-	-
NORAD MATERIALS	-	-
K P L C 2% TURNOVER	270,000,000.00	187,736,200.00
	379,013,016.86	189,461,918.00
APPLICATION OF FUNDS		
EXPENDITURE ON COMPLETED SCHEMES	76,083,524.00	407,524,570.00
SCHEMES IN PROGRESS	7,120,872.00	(251,719,940.00)
	83,204,396.00	155,804,630.00
NET (OUTFLOW) INFLOW OF FUNDS	295,808,620.86	33,657,288.00
REPRESENTED BY:		
MOVEMENT IN WORKING CAPITAL		
INCREASE IN DEBTORS	51,570,130.79	143,933,649.00
INCREASE IN CREDITORS	(29,676,434.00)	(31,687,636.00)
(INCREASE) DECREASE IN KPLC -- CURRENT ACCOUNT	273,916,924.07	(78,586,725.00)
NET MOVEMENT IN WORKING CAPITAL	295,808,620.86	33,657,288.00

RURAL ELECTRIFICATION SCHEMES REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED ON 30th JUNE, 1985.  
(NAIROBI)

## DETAILS REV &amp; EXP A/C ON BRANCH BASIS

YEAR OF COMPLETION	MARSARIT 1978 SHS	MANDERA 1979 SHS	CHURU 1981 SHS	KIHARU 1982 SHS	KANDARA 1983 SHS
(a) OPERATING AND MAINTENANCE COSTS					
DIRECT CAPITAL COSTS (i) HV	967,075 00	835,621 00	9,385,075 00	10,409,174 00	4,971,891 00
(ii) LV	2,088,954 00	2,398,765 00	3,368,495 00	7,936,763 00	4,971,891 00
OPERATING & MAINTENANCE COSTS					
2% ON HV	19,741 50	16,712 00	187,701 50	208,183 00	198,876 00
4% ON LV	82,758 16	95,951 00	134,739 80	317,470 52	198,876 00
TOTAL OPERATING AND MAINTENANCE COSTS	102,500 00	112,663 00	134,739 80	505,172 02	407,059 00
(b) CONSUMER RELATED COSTS					
AVERAGE NO OF METERS INSTALLED	523 00	612 00	1,302 00	1,252 00	443 00
CONSUMER RELATED FACTOR SHS PER METER	5,654 00	5,654 00	5,654 00	5,654 00	5,654 00
TOTAL INDIRECT CONSUMER RELATED COSTS	2,957,042 00	3,460,248 00	7,361,508 00	7,078,808 00	2,504,722 00
(c) GENERATION COSTS					
TOTAL UNITS SOLD MWH	1,143 00	1,801 00	2,062 00	9,033 00	709 00
GENERATION COST FACTOR SHS PER MWH	N/A	N/A	1,190 00	1,190 00	1,190 00
TOTAL GENERATION COSTS	17,046,060 00	30,201,060 00	2,453,780 00	10,749,270 00	843,710 00
(d) INTEREST ON KPLC CAPITAL					
MAXIMUM DEMAND KWH					
DEMAND FACTOR SHS PER KWH					
DIRECT CAPITAL COSTS					
INTEREST AT 8% PER ANNUM					
(e) OTHER EXPENSES					
AUDIT EXPENSES	3,703 00	3,704 00	3,704 00	3,703 00	3,704 00
BAD DEBITS	46,926 85	119,433 52	401,258 11	42,195 35	11,026 27
DEPRECIATION	572,302 00	392,331 00	176,749 00	758,256 00	352,895 00
TOTAL EXPENSES	20,728,533 85	34,209,439 52	10,759,788 83	19,274,958 29	4,201,459 95
TOTAL REVENUE	4,823,114 15	7,587,865 20	8,152,137 68	5,438,951 85	2,718,293 63
LOSS (PROFIT) FOR THE YEAR	15,905,419 70	26,701,574 32	2,607,651 15	13,836,006 44	1,483,166 32

RURAL ELECTRIFICATION SCHEMES REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED ON 30th JUNE 1995.

DETAILS REV & EXP AVC ON BRANCH BASIS

YEAR OF COMPLETION

(NAIROBI)

	WAJIR 1983 SHS	SULTAN HAMUD 1983 SHS	MOYALE 1986 SHS	KITUI 1987 SHS	GATUNDU 1987 SHS
(a) OPERATING AND MAINTENANCE COSTS					
DIRECT CAPITAL COSTS (i) HV	1,003,666 00	4,023,154 00	893,380 00	7,314,788 00	9,825,122 00
(ii) LV	3,871,693 00	1,670,734 00	5,724,312 00	6,385,364 00	11,353,732 00
OPERATING & MAINTENANCE COSTS					
2% ON HV	20,073 32	80,463 08	17,867 60	146,295 76	196,502 44
4% ON LV	154,867 72	66,829 36	228,972 48	255,414 56	454,149 28
TOTAL OPERATING AND MAINTENANCE COSTS	174,941 04	147,292 44	246,840 08	401,710 32	650,651 72
(b) CONSUMER RELATED COSTS					
AVERAGE NO OF METERS INSTALLED	556 00	287 00	823 00	471 00	826 00
CONSUMER RELATED FACTOR SHS PER METER	5,654 00	5,654 00	5,654 00	5,654 00	5,654 00
TOTAL INDIRECT CONSUMER RELATED COSTS	3,143,624 00	1,622,698 00	3,522,442 00	2,663,034 00	4,670,204 00
(c) GENERATION COSTS					
TOTAL UNITS SOLD MWH	1,657 00	1,922 00	572 00	497 00	943 00
GENERATION COST FACTOR SHS PER MWH	n/a	1,190 00	N/A	1,190 00	1,190 00
TOTAL GENERATION COSTS	34,765,260 00	2,287,180 00	26,105,400 00	591,430 00	1,122,170 00
(d) INTEREST ON KPLC CAPITAL					
MAXIMUM DEMAND KWH		883 00		213 00	404 00
DEMAND FACTOR SHS PER KWH		3,232 00		3,232 00	3,232 00
DIRECT CAPITAL COSTS		2,853,856 00		688,416 00	1,305,728 00
INTEREST AT 8% PER ANNUM	N/A	228,308 48	N/A	55,073 28	104,458 24
(e) OTHER EXPENSES					
AUDIT EXPENSES	3,704 00	3,704 00	3,704 00	3,704 00	3,704 00
BAD DEBTS	143,056 28	25,582 56	51,137 37	5,015 25	12,075 76
DEPRECIATION	1,242,672 00	167,391 00	505,829 00	555,421 00	1,047,601 00
TOTAL EXPENSES	39,473 457 32	4,482,136 48	30,435,352 45	4,275,387 85	7,610,864 72
TOTAL REVENUE	8,839,157 33	9,292,291 30	4,137,875 37	2,322,569 90	4,057,498 13
LOSS (PROFIT) FOR THE YEAR	30,634,299 99	(4,810,154 82)	26,297,477 06	1,952,817 95	3,553,366 59

## RURAL ELECTRIFICATION SCHEMES REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED ON 30th JUNE 1995

## DETAILS REV &amp; EXP A/C ON BRANCH BASIS

YEAR OF COMPLETION	MWINGI 1987 SHS	GITHUNGURI 1987 SHS	KANGEMBA 1987 SHS	KIAMBAA 1987 SHS	NGONG 1988 SHS
(a) OPERATING AND MAINTENANCE COSTS					
DIRECT CAPITAL COSTS (i) HV	8,828,191 00	2,994,413 00	1,019,489 00	849,928 00	1,989,972 00
(ii) LV	4,213,224 00	6,087,564 00	2,210,753 00	3,361,963 00	3,529,441 00
OPERATING & MAINTENANCE COSTS					
2% ON HV	172,563 82	59,888 26	20,389 78	16,998 56	39,799 44
4% ON LV	168,528 96	243,502 56	88,430 12	134,478 52	141,177 64
TOTAL OPERATING AND MAINTENANCE COSTS	341,092 78	303,390 82	108,819 90	151,477 08	180,977 08
(b) CONSUMER RELATED COSTS					
AVERAGE NO OF METERS INSTALLED	451 00	649 00	142 00	672 00	1,502 00
CONSUMER RELATED FACTOR SHS PER METER	5,654 00	5,654 00	5,654 00	5,654 00	5,654 00
TOTAL INDIRECT CONSUMER RELATED COSTS	2,549,954 00	3,669,446 00	802,868 00	3,799,488 00	8,492,308 00
(c) GENERATION COSTS					
TOTAL UNITS SOLD MWH	1,615 00	701 00	166 00	932 00	3,212 00
GENERATION COST FACTOR SHS PER MWH	1,190 00	1,190 00	1,190 00	1,190 00	1,190 00
TOTAL GENERATION COSTS	1,921,850 00	834,190 00	197,540 00	1,109,080 00	3,822,280 00
(d) INTEREST ON KPLC CAPITAL					
MAXIMUM DEMAND KWH	691 00	300 00	519 00	399 00	1,375 00
DEMAND FACTOR SHS. PER KWH	3,232 00	3,232 00	3,232 00	3,232 00	3,232 00
DIRECT CAPITAL COSTS	2,233,312 00	969,600 00	1,677,408 00	1,289,568 00	4,444,000 00
INTEREST AT 8% PER ANNUM	178,664 96	77,568 00	134,192 64	103,165 44	355,520 00
(e) OTHER EXPENSES					
AUDIT EXPENSES	3,704 00	3,704 00	3,704 00	3,704 00	3,704 00
BAD DEBTS	8,189 79	6,123 81	1,519 03	17,116 20	114,823 97
DEPRECIATION	515,776 00	866,548 00	57,672 00	169,938 00	-
TOTAL EXPENSES	5,519,231 53	5,760,970 63	1,306,315 57	5,353,968 72	12,969,413 05
TOTAL REVENUE	7,396,471 67	2,701,710 28	834,428 50	3,516,219 31	12,311,902 68
LOSS (PROFIT) FOR THE YEAR	(1,877,240 14)	3,059,260 35	471,887 07	1,837,749 41	657,510 37



## RURAL ELECTRIFICATION SCHEMES REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED ON 30th JUNE 1995.

DETAILS REV & EXP A/C ON BRANCH BASIS	(NAIROBI)					YATTA 1990 SHS
	LIMURU 1990 SHS	KALAMBA 1990 SHS	KILOME 1990 SHS	KAJINDO 1990 SHS	JUJA 1990 SHS	
YEAR OF COMPLETION						
(a) OPERATING AND MAINTENANCE COSTS						
DIRECT CAPITAL COSTS (i) HV	1,940,344 00	-	10,068,429 00	3,909,649 00	1,488,801 00	
(ii) LV	2,202,317 00	-	5,675,227 00	2,913,530 00	4,048,764 00	
OPERATING & MAINTENANCE COSTS						
2% ON HV	38,806 88	-	201,368 58	78,192 98	29,776 02	
4% ON LV	88,093 00	-	227,009 08	116,541 20	161,950 56	
TOTAL OPERATING AND MAINTENANCE COSTS	126,899 88	-	428,377 66	194,734 18	191,726 58	0 00
(b) CONSUMER RELATED COSTS						
AVERAGE NO OF METERS INSTALLED	99 00	19 00	94 00	41 00	210 00	323
CONSUMER RELATED FACTOR SHS PER METRE	5,654 00	5,654 00	5,654 00	5,654 00	5,654 00	5,654
TOTAL INDIRECT CONSUMER RELATED COSTS	559,746 00	107,426 00	531,476 00	231,814 00	1,187,340 00	1,826,242 00
(c) GENERATION COSTS						
TOTAL UNITS SOLD MWH	287 00	25 00	158 00	477 00	302 00	603
GENERATION COST FACTOR SHS PER MWH	1,190 00	1,190 00	1,190 00	1,190 00	1,190 00	1,190
TOTAL GENERATION COSTS	341,530 00	29,750 00	188,020 00	567,630 00	359,380 00	717,570 00
(d) INTEREST ON KPIC CAPITAL						
MAXIMUM DEMAND KWH	123 00	11 00	68 00	204 00	129 00	270
DEMAND FACTOR SHS PER KWH	3,232 00	3,232 00	3,232 00	3,232 00	3,232 00	3,232
DIRECT CAPITAL COSTS	397,536 00	35,552 00	219,776 00	659,328 00	416,928 00	672,640
INTEREST AT 8% PER ANNUM	31,802 88	2,844 16	17,582 08	52,746 24	33,354 24	69,811 20
(e) OTHER EXPENSES						
AUDIT EXPENSES	3,704 00	3,704 00	3,703 00	3,704 00	3,704 00	3,703 00
BAD DEBITS	11,533 15	957 23	1,472 89	17,469 25	2,984 77	25,638 00
DEPRECIATION	12,684 00	-	471,307 00	20,719 00	225,721 00	184,722 00
TOTAL EXPENSES	1,087,999 91	144,681 39	1,641,938 63	1,089,815 67	2,004,210 59	2,827,686 20
TOTAL REVENUE	1,175,498 02	133,435 00	758,063 24	2,144,985 23	1,456,126 77	2,753,991 86
LOSS (PROFIT) FOR THE YEAR	(87,598 11)	11,246 39	863,875 39	(1,056,169 56)	546,083 82	73,694 34

DETAILS REV & EXP A/C ON BRANCH BASIS

YEAR OF COMPLETION	CENTR. DIV. MCKS 1991 SHS	GATANGA 1991 SHS	KYANGWITHYA 1994 SHS	CENTRAL DIV. KAJIADO SHS	TOTAL SHS
(a) OPERATING AND MAINTENANCE COSTS					
DIRECT CAPITAL COSTS (i) HV	2,876,645	131,484	5,548,927	3,884,219 00	
(ii) LV	3,782,256	650,620	5,499,052	3,188,158 00	
OPERATING & MAINTENANCE COSTS					
2% ON HV	57,533	2,630	110,939	77,684	
4% ON LV	151,290	26,025	219,962	127,526	
TOTAL OPERATING AND MAINTENANCE COSTS	208,823 14	28,654 48	330,900 62	205,210 70	7,228,922 66
(b) CONSUMER RELATED COSTS					
AVERAGE NO OF METERS INSTALLED	95	986	102	41	
CONSUMER RELATED FACTOR SHS PER MET	5,654	5,654	5,654	5,654	
TOTAL INDIRECT CONSUMER RELATED COS	537,130 00	5,574,844 00	576,708 00	231,814 00	77,628,420 00
(c) GENERATION COSTS					
TOTAL UNITS SOLD MWH	98 00	1,620	67	-	
GENERATION COST FACTOR SHS PER MWH	1,190	1,190	1,190	-	
TOTAL GENERATION COSTS	116,620 00	1,927,800 00	79,730 00	0 00	140,472,690 00
(d) INTEREST ON KPLC CAPITAL					
MAXIMUM DEMAND KWH	307,00	693	29	-	
DEMAND FACTOR SHS. PER KWH	3,232	3,232	3,232	3,232	
DIRECT CAPITAL COSTS	992,224	2,239,776	93,728	0	
INTEREST AT 8% PER ANNUM	79,377 92	179,182 08	7,498 24	0 00	2,349,793 26
(e) OTHER EXPENSES					
AUDIT EXPENSES					
BAD DEBTS	3,703 00	3,703 00	3,703 00	0 00	107,408 00
DEPRECIATION	7,145 35	194,436 49	2,676 64	20,335 00	1,302,395 11
TOTAL EXPENSES	20,357 00	2,614 00	34,342 00	457,359 70	10,238,349 00
TOTAL REVENUE	973,156 41	7,911,234 05	1,035,558 50	-	239,328,978 05
LOSS(PROFIT) FOR THE YEAR	486,039 92	7,368,697 41	217,445 57	457,359 70	108,326,411 49
	487,116 49	542,536 64	818,112 93	457,359 70	131,002,566 56

## RURAL ELECTRIFICATION SCHEMES REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED ON 30th JUNE 1995

## DETAILS REV &amp; EXP' A/C ON BRANCH BASIS

YEAR OF COMPLETION	KALOLENI 1981 SHS	RIBE RABAI 1981 SHS	MAMBURI 1981 SHS	MITITO ANDEI 1982 SHS	KINANGO 1982 SHS
(a) OPERATING AND MAINTENANCE COSTS					
DIRECT CAPITAL COSTS (i) HV	7,514,628			230,823	1,468,662
(ii) LV	2,543,095			658,831	
OPERATING & MAINTENANCE COSTS					
2% ON HV	150,293			4,616	
4% ON LV	101,724			26,353	
TOTAL OPERATING AND MAINTENANCE COSTS	252,016.36			30,969.70	58,746.48
(b) CONSUMER RELATED COSTS					
AVERAGE NO OF METERS INSTALLED	153	163	343	93	106
CONSUMER RELATED FACTOR SHS PER METER	5,654	5,654	5,654	5,654	5,654
TOTAL INDIRECT CONSUMER RELATED COSTS	865,062.00	921,602.00	1,939,322.00	525,822.00	599,324.00
(c) GENERATION COSTS					
TOTAL UNITS SOLD MWH	322	217	800	710	177
GENERATION COST FACTOR SHS PER MWH	1,190	1,190	1,190	1,190	1,190
TOTAL GENERATION COSTS	383,180.00	258,230.00	952,000.00	844,900.00	210,630.00
(d) INTEREST ON KP/LC CAPITAL					
MAXIMUM DEMAND KWH	138	93	342	304	76
DEMAND FACTOR SHS PER KWH	3,232	3,232	3,232	3,232	3,232
DIRECT CAPITAL COSTS	446,016	300,576	1,105,344	982,528	245,632
INTEREST AT 6% PER ANNUM	35,681.28	24,046.08	86,427.52	78,602.24	19,650.56
(e) OTHER EXPENSES					
AUDIT EXPENSES					
BAD DEBTS	3,703.00	3,703.00	3,704.00	3,703.00	3,704.00
DEPRECIATION	4,719.44	12,935.28	10,498.33	6,581.19	5,310.39
TOTAL EXPENSES	1,987,579.08	1,220,516.36	2,983,951.85	1,549,898.13	961,473.43
TOTAL REVENUE	1,313,354.86	834,709.52	3,417,349.50	3,147,131.27	714,689.75
LOSS (PROFIT) FOR THE YEAR	674,224.22	385,806.84	(423,397.65)	(1,597,233.14)	246,783.68

RURAL ELECTRIFICATION SCHEMES REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED ON 30th JUNE 1995.

DETAILS REV & EXP A/C ON BRANCH BASIS

PAGE 12.

YEAR OF COMPLETION	TAVETA 1987 SHS.	LOITOKITOK 1990 SHS.	MSAMBWENI 1990 SHS.	WUNDANYI 1991 SHS.
(a) OPERATING AND MAINTENANCE COSTS				
DIRECT CAPITAL COSTS (i) HV	7,367,382	14,273,461	18,509,570	213,688
(ii) LV	4,816,633	6,429,177	20,428,959	205,308
OPERATING & MAINTENANCE COSTS				
2% ON HV	147,348	285,469	370,191	4,274
4% ON LV	192,665	257,167	817,158	8,212
TOTAL OPERATING AND MAINTENANCE COSTS	340,012.96	542,636.30	1,187,349.76	12,486.08
(b) CONSUMER RELATED COSTS				
AVERAGE NO OF METERS INSTALLED	645.00	423	277	131
CONSUMER RELATED FACTOR SHS PER MET	5,654	5,654	5,654	5,654
TOTAL INDIRECT CONSUMER RELATED COST	3,646,830.00	2,391,642.00	1,566,158.00	740,674.00
(c) GENERATION COSTS				
TOTAL UNITS SOLD MWH	1,226.00	736	1,032	122
GENERATION COST FACTOR SHS PER MWH	1,190	1,190	1,190	1,190
TOTAL GENERATION COSTS	1,458,940.00	875,840.00	1,228,080.00	145,180.00
(d) INTEREST ON KPLC CAPITAL				
MAXIMUM DEMAND KWH	525.00	315	442	52
DEMAND FACTOR SHS. PER KWH	3,232	3,232	3,232	3,232
DIRECT CAPITAL COSTS	1,696,800	1,018,080	1,428,544	168,064
INTEREST AT 8% PER ANNUM	135,744.00	81,446.40	114,283.52	13,445.12
(e) OTHER EXPENSES				
AUDIT EXPENSES	3,703.00	3,703.00	3,704.00	3,703.00
BAD DEBTS	28,338.92	27,555.13	20,204.31	0.00
DEPRECIATION	572,958.00	977,773.00	757,417.00	-
TOTAL EXPENSES	6,186,526.88	4,900,595.83	4,877,196.59	915,488.20
TOTAL REVENUE	5,288,978.85	3,215,787.46	4,455,678.79	576,020.34
LOSS (PROFIT) FOR THE YEAR	897,548.03	1,684,808.37	421,517.80	339,467.86

RURAL ELECTRIFICATION SCHEMES REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED ON 30th JUNE 1995. PAGE 13.

DETAILS REV & EXP A/C ON BRANCH BASIS	(COAST)			KILIFI	BAHARI
YEAR OF COMPLETION	MAGARINI 1991 SHS	GANZE 1993 SHS	SHS	SHS	SHS
(a) OPERATING AND MAINTENANCE COSTS					
DIRECT CAPITAL COSTS (i) HV	3,738,375	--	63,995.00		
(ii) LV	452,628	124,766.00	172,149.00		
OPERATING & MAINTENANCE COSTS					
2% ON HV	74,768	--	1,279.90		
4% ON LV	18,105	4,990.64	6,885.95		
TOTAL OPERATING AND MAINTENANCE COSTS	92,872.62	4,990.64	0.00		8,165.86
(b) CONSUMER RELATED COSTS					
AVERAGE NO OF METERS INSTALLED	30.00	60.00			
CONSUMER RELATED FACTOR SHS PER MET	5,654.00	5,654.00	5,654.00		5,654.00
TOTAL INDIRECT CONSUMER RELATED COST	169,620.00	339,240.00	0.00		0.00
(c) GENERATION COSTS					
TOTAL UNITS SOLD MWH	7,535.00	158.00			
GENERATION COST FACTOR SHS PER MWH	1,190.00	1,190.00	1,190.00		1,190.00
TOTAL GENERATION COSTS	8,966,650.00	188,020.00	0.00		0.00
(d) INTEREST ON KPLC CAPITAL					
MAXIMUM DEMAND KWH	3,225.00	67.00			
DEMAND FACTOR SHS. PER KWH	3,232.00	3,232.00	3,232.00		3,232.00
DIRECT CAPITAL COSTS	10,423,200	216,544.00			
INTEREST AT 6% PER ANNUM	833,856.00	17,323.52	0.00		0.00
(e) OTHER EXPENSES					
AUDIT EXPENSES	3,704.00	3,704.00			
BAD DEBTS	620,779.07	0.00			
DEPRECIATION	189,419.00	--			830.00
TOTAL EXPENSES	10,876,900.09	553,278.16	0.00		8,995.86
TOTAL REVENUE	37,474,353.54	683,717.89			
LOSS (PROFIT) FOR THE YEAR	(26,597,452.85)	(130,439.79)	0.00		8,995.86

RURAL ELECTRIFICATION SCHEMES REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED ON 30th JUNE 1995.  
(COAST)

DETAILS REV & EXP A/C ON BRANCH BASIS

YEAR OF COMPLETION	VOI SHS	HOLA SHS	LAMU SHS	TOTAL SHS
(a) OPERATING AND MAINTENANCE COSTS				
DIRECT CAPITAL COSTS (i) HV				
OPERATING & MAINTENANCE COSTS (ii) LV	346,780.00			
2% ON HV	0.00			
4% ON LV	13,871.20			
TOTAL OPERATING AND MAINTENANCE COSTS	13,871.20	0.00		2,544,117.96
(b) CONSUMER RELATED COSTS				
AVERAGE NO OF METERS INSTALLED				
CONSUMER RELATED FACTOR SHS PER MET	5,654.00	0.00		13,705,296.00
TOTAL INDIRECT CONSUMER RELATED COST	0.00	0.00		
(c) GENERATION COSTS				
TOTAL UNITS SOLD MWH				
GENERATION COST FACTOR SHS PER MWH	1,190.00	0.00		15,511,650.00
TOTAL GENERATION COSTS	0.00	0.00		
(d) INTEREST ON KPLC CAPITAL				
MAXIMUM DEMAND KWH				
DEMAND FACTOR SHS. PER KWH	3,232.00	0.00		1,442,506.24
DIRECT CAPITAL COSTS				
INTEREST AT 8% PER ANNUM	0.00	0.00		
(e) OTHER EXPENSES				
AUDIT EXPENSES				40,738.00
BAD DEBITS			0.00	736,922.05
DEPRECIATION				3,065,042.00
TOTAL EXPENSES	13,871.20	0.00	0.00	37,046,272.25
TOTAL REVENUE	13,871.20	0.00	0.00	61,121,771.77
LOSS (PROFIT) FOR THE YEAR				(24,075,499.52)

RURAL ELECTRIFICATION SCHEMES: REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED ON 30th JUNE 1995

DETAILS REV & EXP A/C ON BRANCH BASIS	(CENTRAL RIF)				MANTALAI 1982 SHS	KINUNGI/MYS 1988 SHS	MARIAMET 1989 SHS
	NAROK 1976 SHS	RUMURUTI 1981 SHS	EIDJAMA RAVINE 1982 SHS	MANTALAI 1982 SHS			
YEAR OF COMPLETION							
(e) OPERATING AND MAINTENANCE COSTS							
DIRECT CAPITAL COSTS (f) HV	4,297,076	1,323,878	25,545,959	9,880,296	633,222	9,554,452	
(f) LV	3,971,411	1,885,472	18,911,807	2,510,538	751,829	8,846,248	
OPERATING & MAINTENANCE COSTS							
2% ON HV	85,942	26,478	510,919	197,606	12,664	191,089	
4% ON LV	158,856	75,419	756,472	100,422	30,073	353,850	
TOTAL OPERATING AND MAINTENANCE COSTS	244,797.96	101,896.44	1,267,391.46	298,027.44	42,737.60	544,938.96	
(f) CONSUMER RELATED COSTS							
AVERAGE NO OF METERS INSTALLED	656.00	146.00	640.00	472.00	133.00	148.00	
CONSUMER RELATED FACTOR SHS PER METER	5,654.00	5,654.00	5,654.00	5,654.00	5,654.00	5,654.00	
TOTAL INDIRECT CONSUMER RELATED COSTS	3,709,024.00	825,484.00	3,618,560.00	2,668,688.00	751,982.00	836,792.00	
(g) GENERATION COSTS							
TOTAL UNITS SOLD MWH	2,158.00	385.00	2,298.00	1,264.00	381.00	326.00	
GENERATION COST FACTOR SHS PER MWH	1,190.00	1,190.00	1,190.00	1,190.00	1,190.00	1,190.00	
TOTAL GENERATION COSTS	2,568,020.00	458,150.00	2,734,620.00	1,504,160.00	453,990.00	387,940.00	
(g) INTEREST ON KPLC CAPITAL							
MAXIMUM DEMAND KWH	924.00	165.00	984.00	541.00	163.00	140.00	
DEMAND FACTOR SHS. PER KWH	3,232.00	3,232.00	3,232.00	3,232.00	3,232.00	3,232.00	
DIRECT CAPITAL COSTS	2,986,368	533,280	3,180,288	1,748,512	526,816	452,480	
INTEREST AT 8% PER ANNUM	238,909.44	42,682.40	254,423.04	139,880.96	42,145.28	36,198.40	
(e) OTHER EXPENSES							
AUDIT EXPENSES	3,704.00	3,704.00	3,704.00	3,703.00	3,703.00	3,704.00	
BAD DEBTS	175,467.00	5,371.95	0.00	0.00	8,421.63	3,714.11	
DEPRECIATION	525,552.00	237,306.00	2,435,407.00	761,958.00	124,233.00	638,811.00	
TOTAL EXPENSES	7,465,474.40	1,674,574.79	10,314,105.50	5,376,417.40	1,426,612.51	2,452,098.47	
TOTAL REVENUE	9,378,665.46	1,709,482.44	9,990,497.67	5,623,369.04	1,603,785.42	1,473,713.93	
LOSS (PROFIT) FOR THE YEAR	(1,913,191.06)	(84,907.65)	(323,607.83)	(246,951.64)	(177,172.91)	(978,384.54)	

## RURAL ELECTRIFICATION SCHEMES REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED ON 30th JUNE 1995

DETAILS REV & EXP A/C ON BRANCH BASIS (CENTRAL RPT)	NAIREGIE ENKARE 1990		OLENGURUONE 1984		MANGU KIAMIUNYI 1990		KIUNGURIA/ITHERERO 1991		OLJOROOROK 1990		NDARAGWA 1990		OLKALAU 1990	
	SHS	SHS	SHS	SHS	SHS	SHS	SHS	SHS	SHS	SHS	SHS	SHS	SHS	SHS
(a) OPERATING AND MAINTENANCE COSTS														
DIRECT CAPITAL COSTS (i) HV	-	10,702,149	521,522	1,833,199	55,639	3,477,348	92,924	3,317,714	371,699					
(ii) LV	-	1,997,793	1,328,666	2,264,651	1,209,882									
OPERATING & MAINTENANCE COSTS	-	214,043	10,430	32,664	1,113	69,547	1,855	132,709	14,866					
2% ON HV	-	79,912	53,075	90,586	46,355									
4% ON LV	-													
TOTAL OPERATING AND MAINTENANCE COSTS	0.00	283,954.70		63,505.06	123,250.02	49,468.06			202,255.52					16,726.44
(b) CONSUMER RELATED COSTS														
AVERAGE NO OF METERS INSTALLED	124.00	225.00	1,140.00	78.00	117.00	46.00			46.00					46.00
CONSUMER RELATED FACTOR SHS PER METER	5,654.00	5,654.00	5,654.00	5,654.00	5,654.00	5,654.00			5,654.00					5,654.00
TOTAL INDIRECT CONSUMER RELATED COSTS	701,096.00	1,272,150.00	6,445,560.00	423,704.00	661,518.00	260,084.00			260,084.00					260,084.00
(c) GENERATION COSTS														
TOTAL UNITS SOLD MWH	179.00	378.00	1,874.00	120.00	160.00	56.00			56.00					57.00
GENERATION COST FACTOR SHS PER MWH	1,190.00	1,190.00	1,190.00	1,190.00	1,190.00	1,190.00			1,190.00					1,190.00
TOTAL GENERATION COSTS		449,820.00	2,230,060.00	142,800.00	190,400.00	66,640.00			66,640.00					67,830.00
(d) INTEREST ON KPLC CAPITAL														
MAXIMUM DEMAND KWH	79.00	162.00	802.00	52.00	69.00	24.00			24.00					25.00
DEMAND FACTOR SHS PER KWH	3,232.00	3,232.00	3,232.00	3,232.00	3,232.00	3,232.00			3,232.00					3,232.00
DIRECT CAPITAL COSTS	255,428	523,584	2,592,064	168,064	223,008	77,568			77,568					80,800
INTEREST AT 6% PER ANNUM	20,426.24	41,866.72	207,365.12	13,445.12	17,840.64	5,205.44			5,205.44					6,484.00
(e) OTHER EXPENSES														
AUDIT EXPENSES	3,703.00	3,704.00	3,704.00	3,704.00	3,703.00	3,703.00			3,703.00					3,704.00
BAD DEBTS	3,598.27	12,308.20	59,951.53	344,547.00	4,269.35	4,269.35			4,269.35					0.00
DEPRECIATION	-	24,805.00	11,862.00	11,862.00	4,089.00	19,390.00			19,390.00					36,314.00
TOTAL EXPENSES	941,833.51	2,098,608.62	9,354,692.73	733,473.78	931,286.05	558,276.96			558,276.96					391,122.44
TOTAL REVENUE	846,842.87	1,865,232.18	7,249,429.61	541,532.11	773,280.23	245,095.46			245,095.46					217,787.14
LOSS/(PROFIT) FOR THE YEAR	94,990.64	433,576.44	2,105,263.12	191,941.67	158,007.82	313,183.50			313,183.50					173,325.30



RURAL ELECTRIFICATION SCHEMES REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED ON 30th JUNE 1995  
(WEST KENYA)

YEAR OF COMPLETION	BUTERE 1975 SHS		IRIANYI 1977 SHS		VIHIGA 1979 SHS		LUGULU 1979 SHS		KIMILILI 1979 SHS		BUSIA 1980 SHS	
	(a)	(b) LV	(a)	(b) LV	(a)	(b) LV	(a)	(b) LV	(a)	(b) LV	(a)	(b) LV
OPERATING AND MAINTENANCE COSTS	664,466	767,830	4,053,759	4,736,461	4,846,398	3,251,855	5,271,674	4,787,411	74,896	1,633,703	11,990,701	12,364,368
DIRECT CAPITAL COSTS (i) HV	13,289	31,513	81,075	189,458	96,928	130,074	105,433	191,496	1,494	65,348	239,814	494,575
OPERATING & MAINTENANCE COSTS	44,802.52		270,533.62		227,002.16		296,929.92		66,842.04		734,388.74	
2% ON HV												
4% ON LV												
TOTAL OPERATING AND MAINTENANCE COSTS	201.00	5,654.00	674.00	5,654.00	167.00	5,654.00	153.00	5,654.00	296.00	5,654.00	1,157.00	5,654.00
(b) CONSUMER RELATED COSTS												
AVERAGE NO OF METERS INSTALLED												
CONSUMER RELATED FACTOR SHS PER METER												
TOTAL INDIRECT CONSUMER RELATED COSTS		1,136,454.00	3,810,796.00		944,218.00		865,062.00		1,673,584.00		6,541,678.00	
(c) GENERATION COSTS												
TOTAL UNITS SOLD MWH	497.00		6,176.00		355.00		428.00		528.00		3,919.00	
GENERATION COST FACTOR SHS PER MWH	1,190.00		1,190.00		1,190.00		1,190.00		1,190.00		1,190.00	
TOTAL GENERATION COSTS	591,430.00		7,349,440.00		422,450.00		509,320.00		628,320.00		4,663,610.00	
(d) INTEREST ON RPLG CAPITAL												
MAXIMUM DEMAND KWH	213.00		2,643.00		152.00		183.00		226.00		1,677.00	
DEMAND FACTOR SHS. PER KWH	3,232.00		3,232.00		3,232.00		3,232.00		3,232.00		3,232.00	
DIRECT CAPITAL COSTS	688,416		8,542,176		491,264		591,456		730,432		5,420,064	
INTEREST AT 8% PER ANNUM		55,073.28	663,374.08		39,301.12		47,316.48		58,434.56		433,605.12	
(e) OTHER EXPENSES												
AUDIT EXPENSES	3,703.00		3,704.00		3,704.00		3,704.00		3,704.00		3,704.00	
BAD DEBTS	4,520.60		33,882.40		0.00		0.00		28,853.73		90,667.40	
DEPRECIATION	25,695.00		195,212.00		641,674.00		415,819.00		50,897.00		973,958.00	
TOTAL EXPENSES	1,861,678.49		12,346,842.10		2,278,349.28		2,138,151.40		2,510,635.33		13,441,611.35	
TOTAL REVENUE	2,396,616.39		31,444,941.75		1,678,115.41		1,991,580.28		2,603,035.28		19,197,418.22	
LOSS (PROFIT) FOR THE YEAR	(504,937.90)		(19,097,999.65)		600,233.87		146,571.12		(92,399.95)		(5,755,806.87)	

RURAL ELECTRIFICATION SCHEMES REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED ON 30th JUNE 1985  
(WEST KENYA)

## DETAILS REV &amp; EXP A/C ON BRANCH BASIS

YEAR OF COMPLETION	MIGORI 1982 SHS	NGIYA 1984 SHS	OGEMBO 1985 SHS	HAMISI 1986 SHS	NAMBALE 1986 SHS
(a) OPERATING AND MAINTENANCE COSTS					
DIRECT CAPITAL COSTS (f) HV	13,444,331	-	173,477	6,592,424	5,120,002
(f) LV	13,011,972	117,540	629,578	5,843,491	3,602,791
OPERATING & MAINTENANCE COSTS					
2% ON HV	268,887	-	3,470	131,848	102,400
4% ON LV	520,479	4,702	25,183	233,740	144,112
TOTAL OPERATING AND MAINTENANCE COSTS	789,365 50	4,701 60	28,652 66	365,588 12	246,511 68
(b) CONSUMER RELATED COSTS					
AVERAGE NO OF METERS INSTALLED	1,443 00	83 00	419 00	520 00	251 00
CONSUMER RELATED FACTOR SHS PER METRE	5,654 00	5,654 00	5,654 00	5,654 00	5,654 00
TOTAL INDIRECT CONSUMER RELATED COSTS	8,158,722 00	469,282 00	2,369,028 00	2,940,080 00	1,419,154 00
(c) GENERATION COSTS					
TOTAL UNITS SOLD MWH	4,670 00	248 00	2,912 00	954 00	903 00
GENERATION COST FACTOR SHS PER MWH	1,190 00	1,190 00	1,190 00	1,190 00	1,190 00
TOTAL GENERATION COSTS	5,557,300 00	295,120 00	3,465,280 00	1,135,260 00	1,074,570 00
(d) INTEREST ON KPLC CAPITAL					
MAXIMUM DEMAND KWH	1,999 00	106 00	1,246 00	109 00	387 00
DEMAND FACTOR SHS. PER KWH	3,232 00	3,232 00	3,232 00	3,232 00	3,232 00
DIRECT CAPITAL COSTS	6,460 768	342,592	4,027,072	352,288	1,250,784
INTEREST AT 8% PER ANNUM	516,861 44	27,407 36	322,165 76	28,183 04	100,062 72
(e) OTHER EXPENSES					
AUDIT EXPENSES	3,704 00	3,703 00	3,704 00	3,703 00	3,703 00
BAD DEBTS	91,681 63	741 31	4,495 56	0 00	537 01
DEPRECIATION	832,583 00	-	1,241 00	842,982 00	25,226 00
TOTAL EXPENSES	15,950,217 57	800,955 27	6,194,564 98	5,315,796 16	2,869,764 41
TOTAL REVENUE	26,224,563 57	1,152,750 69	14,650,325 06	4,535,942 14	4,332,951 05
LOSS (PROFIT) FOR THE YEAR	(10,274,346 00)	(351,795 42)	(8,455,760 08)	779,854 02	(1,463,186 64)

RURAL ELECTRIFICATION SCHEMES REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED ON 30th JUNE 1995  
(WEST KENYA)

DETAILS REV & EXP A/C ON BRANCH BASIS

YEAR OF COMPLETION	OYUKIS 1987 SHS.	UKWALA 1987 SHS.	AMAGORO 1987 SHS.	KAPSOKWAY 1987 SHS.	NYAKACH 1988 SHS.
(a) OPERATING AND MAINTENANCE COSTS					
DIRECT CAPITAL COSTS (i) HV	2,553,982	7,198,441	1,276,734		2,662,816
(ii) LV	3,000,203	5,264,585	2,560,365	9,123	2,677,057
OPERATING & MAINTENANCE COSTS					
2% ON HV	51,080	143,969	25,535	0	53,256
4% ON LV	120,008	210,583	102,415	365	107,082
TOTAL OPERATING AND MAINTENANCE COSTS	171,087.76	354,552.22	127,949.28	364.92	160,338.60
(b) CONSUMER RELATED COSTS					
AVERAGE NO OF METERS INSTALLED	455.00	258.00	323.00	54.00	392.00
CONSUMER RELATED FACTOR SHS PER METEI	5,654.00	5,654.00	5,654.00	5,654.00	5,654.00
TOTAL INDIRECT CONSUMER RELATED COSTS	2,572,570.00	1,458,732.00	1,826,242.00	305,316.00	2,216,368.00
(c) GENERATION COSTS					
TOTAL UNITS SOLD MWH	806.00	842.00	1,132.00	95.00	1,137.00
GENERATION COST FACTOR SHS PER MWH	1,190.00	1,190.00	1,190.00	1,190.00	1,190.00
TOTAL GENERATION COSTS	959,140.00	1,001,980.00	1,347,080.00	113,050.00	1,353,030.00
(d) INTEREST ON KPLC CAPITAL					
MAXIMUM DEMAND KWH	345.00	361.00	484.00	41.00	487.00
DEMAND FACTOR SHS. PER KWH	3,232.00	3,232.00	3,232.00	3,232.00	3,232.00
DIRECT CAPITAL COSTS	1,115,040	1,166,752	1,564,288	132,512	1,573,984
INTEREST AT 8% PER ANNUM	89,203.20	93,340.16	125,143.04	10,600.96	125,918.72
(e) OTHER EXPENSES					
AUDIT EXPENSES					
BAD DEBTS	3,704.00	3,704.00	3,704.00	3,704.00	3,704.00
DEPRECIATION	2,960.16	5,341.85	38,639.43	0.00	42,324.03
	234,793.00	30,608.00	228,625.00	203,491.00	
TOTAL EXPENSES	4,033,458.12	2,948,258.23	3,697,382.75	636,526.88	3,901,683.35
TOTAL REVENUE	3,887,615.44	5,783,575.03	5,536,945.65	476,932.82	6,166,498.06
LOSS (PROFIT) FOR THE YEAR	145,842.68	(2,835,316.80)	(1,839,562.90)	159,594.06	(2,264,814.71)

## RURAL ELECTRIFICATION SCHEMES REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED ON 30th JUNE 1995

## DETAILS REV &amp; EXP A/C ON BRANCH BASIS

(WEST KENYA)

YEAR OF COMPLETION	MALAKISI 1990 SHS.	NDERE SAWAGONGO 1990 SHS.	BELGUT 1990 SHS.	MASENO 1990 SHS.	NYANDO 1990 SHS.	AWELOBORO 1990 SHS.
(a) OPERATING AND MAINTENANCE COSTS						
DIRECT CAPITAL COSTS (i) HV	6,532,551	2,205,297		166,409	602,220	712,504
(ii) LV	6,332,469	2,683,695			571,688	449,819
OPERATING & MAINTENANCE COSTS						
2% ON HV	130,651	44,106			12,044	14,250
4% ON LV	253,299	107,348		6,656	22,868	17,993
TOTAL OPERATING AND MAINTENANCE COSTS	383,949.78	151,453.74	213,576.32	6,656.36	34,912.32	32,242.84
(b) CONSUMER RELATED COSTS						
AVERAGE NO OF METERS INSTALLED	248.00	78.00		163.00	40.00	10.00
CONSUMER RELATED FACTOR SHS PER METEI	5,654.00	5,654.00		5,654.00	5,654.00	5,654.00
TOTAL INDIRECT CONSUMER RELATED COSTS	1,402,192.00	441,012.00	1,102,530.00	921,602.00	226,160.00	56,540.00
(c) GENERATION COSTS						
TOTAL UNITS SOLD MWH	1,671.00	219.00		488.00	111.00	613.00
GENERATION COST FACTOR SHS PER MWH	1,190.00	1,190.00		1,190.00	1,190.00	1,190.00
TOTAL GENERATION COSTS	1,988,490.00	260,610.00	696,150.00	580,720.00	132,090.00	729,470.00
(d) INTEREST ON KPLC CAPITAL						
MAXIMUM DEMAND KWH	715.00	94.00		209.00	48.00	26.00
DEMAND FACTOR SHS. PER KWH	3,232.00	3,232.00		3,232.00	3,232.00	3,232.00
DIRECT CAPITAL COSTS	2,310,880	303,808		675,488	155,136	84,032
INTEREST AT 8% PER ANNUM	184,870.40	24,304.64	64,640.00	54,039.04	12,410.88	6,722.56
(e) OTHER EXPENSES						
AUDIT EXPENSES	3,704.00	3,704.00	3,704.00	3,704.00	3,704.00	3,703.00
BAD DEBITS	2,297.01	0.00	10,395.68	0.00	1,874.31	0.00
DEPRECIATION	638,552.00	297,315.00			119,618.00	4,226.00
TOTAL EXPENSES	4,604,055.19	1,178,399.38	2,090,996.00	1,566,721.40	530,769.51	832,904.40
TOTAL REVENUE	8,397,178.08	948,926.56	3,000,125.90	2,365,008.86	549,828.40	344,551.86
LOSS (PROFIT) FOR THE YEAR	(3,793,122.89)	229,472.82	(909,129.90)	(798,287.46)	(19,058.89)	486,352.54

RURAL ELECTRIFICATION SCHEMES REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED ON 30th JUNE 1995

DETAILS REV & EXP A/C ON BRANCH BASIS

YEAR OF COMPLETION	LURAMBI 1990 SHS	BONDO 1990 SHS	BURET 1990 SHS	HAKATI 1990 SHS	RUNYALA 1991 SHS	KARACHUONYO 1991 SHS	SHINYALU 1991 SHS	MARANI 1991 SHS
(a) OPERATING AND MAINTENANCE COSTS								
DIRECT CAPITAL COSTS (i) HV	13,967,518	28,265,103	12,261,273	23,872,648	2,154,081	755,743	2,154,081	1,264,637
(ii) LV	13,235,391	13,381,435	11,275,188	23,431,337	2,053,108	2,237,246	2,053,108	773,071
OPERATING & MAINTENANCE COSTS								
2% ON HV	279,350	565,302	245,225	477,453	43,082	15,115	43,082	25,293
4% ON LV	529,416	535,257	451,006	937,253	82,124	89,490	82,124	30,923
TOTAL OPERATING AND MAINTENANCE COSTS	808,766.00	1,100,559.46	696,232.98	1,414,706.44	0.00	104,604.70	125,205.94	56,215.58
(b) CONSUMER RELATED COSTS								
AVERAGE NO OF METERS INSTALLED	273.00	109.00	237.00	208.00	166.00	29.00	70.00	48.00
CONSUMER RELATED FACTOR SHS PER METER	5,654.00	5,654.00	5,654.00	5,654.00	5,654.00	5,654.00	5,654.00	5,654.00
TOTAL INDIRECT CONSUMER RELATED COSTS	1,543,542.00	616,205.00	1,339,995.00	1,176,032.00	938,564.00	163,965.00	395,780.00	271,362.00
(c) GENERATION COSTS								
TOTAL UNITS SOLD MWH	788.00	440.00	680.00	885.00	628.00	42.00	220.00	214.00
GENERATION COST FACTOR SHS PER MWH	1,190.00	1,190.00	1,190.00	1,190.00	1,190.00	1,190.00	1,190.00	1,190.00
TOTAL GENERATION COSTS	937,720.00	523,600.00	821,100.00	1,053,150.00	747,320.00	49,960.00	261,800.00	254,660.00
(d) INTEREST ON KPLC CAPITAL								
MAXIMUM DEMAND KWH	337.00	188.00	295.00	379.00	269.00	18.00	94.00	92.00
DEMAND FACTOR SHS PER KWH	3,232.00	3,232.00	3,232.00	3,232.00	3,232.00	3,232.00	3,232.00	3,232.00
DIRECT CAPITAL COSTS	1,089,184	607,616	953,440	1,224,928	869,406	58,176	303,808	297,344
INTEREST AT 8% PER ANNUM	87,134.72	48,609.28	76,275.20	97,994.24	69,552.64	4,954.08	24,304.64	23,787.52
(e) OTHER EXPENSES								
AUDIT EXPENSES	3,704.00	3,703.00	3,704.00	3,704.00	3,704.00	3,704.00	3,704.00	3,704.00
BAD DEBTS	1,360.11	613.61	0.00	8,679.89	3,303.48	3,303.48	2,510.32	0.00
DEPRECIATION	352,763.00	2,375,644.00	63,088.00	1,813,080.00	16,084.00	16,084.00	302,286.00	0.00
TOTAL EXPENSES	3,734,909.83	4,669,015.35	3,000,306.18	5,567,328.57	1,800,414.61	346,296.26	1,115,600.90	609,759.10
TOTAL REVENUE	3,845,997.38	2,113,176.46	3,442,631.80	4,746,070.12	3,156,237.45	195,812.57	1,316,567.35	1,069,311.66
LOSS/(PROFIT) FOR THE YEAR	(111,007.55)	2,555,838.89	(442,233.62)	821,256.45	(1,357,822.84)	150,483.69	(200,996.45)	(459,552.56)



RURAL ELECTRIFICATION SCHEMES REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED ON 30th JUNE 1995  
(MOUNT KENYA)

DETAILS REV & EXP A/C ON BRANCH BASIS

YEAR OF COMPLETION	SIKAGO 1977 SHS.	ISIOLO 1979 SHS	KIMUNYE 1979 SHS.	NIKUBU 1981 SHS	MUKURWENI 1981 SHS
<b>(a) OPERATING AND MAINTENANCE COSTS</b>					
DIRECT CAPITAL COSTS @ HV	1,042,729	3,699,492	505,441	613,905	8,832,329
(#) LV	31,988	2,168,485	477,042	649,485	5,000,909
OPERATING & MAINTENANCE COSTS					
2% ON HV	20,855	73,990	10,109	12,278	178,647
4% ON LV	1,268	86,739	19,082	25,979	200,036
TOTAL OPERATING AND MAINTENANCE COSTS	22,122 10	160,729 24	29,190 50	38,257 50	376,982 94
<b>(b) CONSUMER RELATED COSTS</b>					
AVERAGE NO OF METERS INSTALLED	92 00	785 00	286 00	300 00	796 00
CONSUMER RELATED FACTOR SHS PER METER	5,654 00	5,654 00	5,654 00	5,654 00	5,654 00
TOTAL INDIRECT CONSUMER RELATED COSTS	520,188 00	4,438,390 00	1,617,044 00	1,696,200 00	4,500,584 00
<b>(c) GENERATION COSTS</b>					
TOTAL UNITS SOLD MWH	304 00	4,665 00	2,208 00	1,068 00	1,062 00
GENERATION COST FACTOR SHS PER MWH	1,190 00	1,190 00	1,190 00	1,190 00	1,190 00
TOTAL GENERATION COSTS	361,760 00	5,551,350 00	2,627,520 00	1,270,920 00	1,263,780 00
<b>(d) INTEREST ON KPLC CAPITAL</b>					
MAXIMUM DEMAND KWH	130 00	1,997 00	945 00	457 00	455 00
DEMAND FACTOR SHS. PER KWH	3,232 00	3,232 00	3,232 00	3,232 00	3,232 00
DIRECT CAPITAL COSTS	420,180	6,454,304	3,054,240	1,477,024	1,470,560
INTEREST AT 8% PER ANNUM	33,612 80	516,344 32	244,339 20	118,161 92	117,644 80
<b>(e) OTHER EXPENSES</b>					
AUDIT EXPENSES					
BAD DEBTS	3,704 00	3,703 00	3,704 00	3,704 00	3,704 00
DEPRECIATION	2,816 00	112,580 93	6,027 00	6,188 99	482 41
	47,603 00	226,247 00	41 033 00	281,014 00	795,103 00
TOTAL EXPENSES	991,585 90	11,009,344 49	4,568 857 70	3 414,446 41	7,057,981 15
TOTAL REVENUE	1,524,163 00	22,150,379 00	11,212,646 00	6,554,898 00	5,712,504 00
LOSS (PROFIT) FOR THE YEAR	(532,577 10)	(11,141,034 51)	(6,643,788 30)	(3,140,451 59)	1,345,477 15

YEAR OF COMPLETION	NAROMORU 1982 SHS.	KANYAKINE METER 1984 SHS	TIMAU 1986 SHS	RUNYENJES 1987 SHS	KARURUMO ISHIARA 1987 SHS
(b) OPERATING AND MAINTENANCE COSTS					
DIRECT CAPITAL COSTS (i) HV	895,768	5,757,894	155,976	5,119,832	8,431,732
(ii) LV	2,473,283	3,611,056	547,198	49,922	4,907,150
OPERATING & MAINTENANCE COSTS					
2% ON HV	17,915	115,158	3,120	102,397	168,635
4% ON LV	96,931	144,442	21,888	1,997	196,266
TOTAL OPERATING AND MAINTENANCE COSTS					
	116,846 68	259,600 12	25,007 44	104,393 52	364,920 64
(b) CONSUMER RELATED COSTS					
AVERAGE NO OF METERS INSTALLED	187 00	234 00	45 00	162 00	265 00
CONSUMER RELATED FACTOR SHS PER METER	5,654 00	5,654 00	5,654 00	5,654 00	5,654 00
TOTAL INDIRECT CONSUMER RELATED COSTS	1,057,298 00	1,323,036 00	254,430 00	915,948 00	1,498,310 00
(c) GENERATION COSTS					
TOTAL UNITS SOLD MWH	961 00	590 00	215 00	281 00	574 00
GENERATION COST FACTOR SHS PER MWH	1,190 00	1,190 00	1,190 00	1,190 00	1,190 00
TOTAL GENERATION COSTS	1,143,590 00	702,100 00	255,850 00	334,390 00	683,060 00
(d) INTEREST ON KP/LC CAPITAL					
MAXIMUM DEMAND KWH	411 00	253 00	92 00	120 00	246 00
DEMAND FACTOR SHS. PER KWH	3,232 00	3,232 00	3,232 00	3,232 00	3,232 00
DIRECT CAPITAL COSTS	1,328,352	817,696	297,344	387,840	795,072
INTEREST AT 8% PER ANNUM	106,268 16	65,415 68	23,787 52	31,027 20	63,605 76
(e) OTHER EXPENSES					
AUDIT EXPENSES	3,703 00	3,704 00	3,704 00	3,704 00	3,703 00
BAD DEBTS	2,814 55	1,399 57	9,672 76	12 91	56,469 37
DEPRECIATION	54,229 00	464,733 00	41,446 00	12,568 00	243,198 00
TOTAL EXPENSES	2,484,749 39	2,819,968 37	613,897 72	1,402,043 63	2,913,266 77
TOTAL REVENUE	5,029,374 00	3,152,486 00	1,095,173 00	1,486,257 00	2,955,853 00
LOSS (PROFIT) FOR THE YEAR	(2,544,624 61)	(332,497 63)	(481,275 28)	(84,213 37)	(42,586 23)

RURAL ELECTRIFICATION SCHEMES REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED ON 30th JUNE 1995  
(MOUNT KENYA)

DETAILS REV & EXP A/C ON BRANCH BASIS

YEAR OF COMPLETION	MAUA 1987 SHS	TETU 1987 SHS	OTHAYA 1988 SHS	MWEA 1989 SHS	GACHOKA 1989 SHS
(a) OPERATING AND MAINTENANCE COSTS					
DIRECT CAPITAL COSTS (i) HV	9,757,226	4,639,506	363,388	3,098,267	1,404,868
(ii) LV	8,834,056	7,059,034	992,494	2,493,579	1,560,724
OPERATING & MAINTENANCE COSTS					
2% ON HV	195,145	92,790	7,268	61,967	28,097
4% ON LV	353,362	282,361	39,300	99,743	62,429
TOTAL OPERATING AND MAINTENANCE COSTS	548,506.76	375,151.48	46,567.52	161,710.50	90,526.32
(b) CONSUMER RELATED COSTS					
AVERAGE NO. OF METERS INSTALLED	346.00	675.00	132.00	89.00	19.00
CONSUMER RELATED FACTOR SHS PER METER	5,654.00	5,654.00	5,654.00	5,654.00	5,654.00
TOTAL INDIRECT CONSUMER RELATED COSTS	1,956,284.00	3,816,450.00	746,328.00	503,206.00	107,426.00
(c) GENERATION COSTS					
TOTAL UNITS SOLD MWH	3,255.00	694.00	115.00	205.00	43.00
GENERATION COST FACTOR SHS PER MWH	1,190.00	1,190.00	1,190.00	1,190.00	1,190.00
TOTAL GENERATION COSTS	3,873,450.00	825,660.00	136,650.00	243,950.00	51,170.00
(d) INTEREST ON KP/LC CAPITAL					
MAXIMUM DEMAND KWH	1,393.00	297.00	49.00	88.00	18.00
DEMAND FACTOR SHS. PER KWH	3,232.00	3,232.00	3,232.00	3,232.00	3,232.00
DIRECT CAPITAL COSTS	4,502,176	959,904	158,368	284,416	58,176
INTEREST AT 8% PER ANNUM	360,174.08	76,792.32	12,669.44	22,753.28	4,654.08
(e) OTHER EXPENSES					
AUDIT EXPENSES	3,704.00	3,704.00	3,704.00	3,703.00	3,703.00
BAD DEBTS	6,571.39	3,453.36	271.85	2,851.71	907.12
DEPRECIATION	616,582.00	231,785.00	88,658.00	331,875.00	192,442.00
TOTAL EXPENSES	7,365,272.23	5,333,196.16	1,035,048.81	1,270,049.49	450,828.52
TOTAL REVENUE	16,443,405.00	3,026,795.00	504,664.00	1,060,895.00	213,082.00
LOSS (PROFIT) FOR THE YEAR	(9,078,132.77)	2,306,401.16	470,384.81	209,154.49	237,746.52

RURAL ELECTRIFICATION SCHEMES REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED ON 30th JUNE 1995

DETAILS REV & EXP A/C ON BRANCH BASIS

YEAR OF COMPLETION	(MOUNT KENYA)				GICHUGU 1991 Shs
	TIGAMA 1990 Shs	NORTH MOUNT 1990 Shs	KIENI WEST 1990 Shs	MATHIRA 1990 Shs	
(a) OPERATING AND MAINTENANCE COSTS					
DIRECT CAPITAL COSTS (i) HV	195,729	2,969,824	9,437,746	8,216,564	
(ii) LV	74,242	2,681,284	8,168,638	6,971,170	
OPERATING & MAINTENANCE COSTS					
2% ON HV	3,915	59,392	188,755	164,331	
4% ON LV	2,870	107,251	326,746	278,847	
TOTAL OPERATING AND MAINTENANCE COSTS		6,844,26	166,643,84	515,500,44	443,178,08
(b) CONSUMER RELATED COSTS					
AVERAGE NO OF METERS INSTALLED	245.00				
CONSUMER RELATED FACTOR SHS PER METER	5,654.00	206.00	336.00	282.00	
TOTAL INDIRECT CONSUMER RELATED COSTS	1,385,230.00	2,640,418.00	1,164,724.00	1,899,744.00	1,594,428.00
(c) GENERATION COSTS					
TOTAL UNITS SOLD MWH	500.00				
GENERATION COST FACTOR SHS PER MWH	1,190.00	306.00	286.00	395.00	
TOTAL GENERATION COSTS	595,000.00	1,190.00	1,190.00	1,190.00	470,050.00
(d) INTEREST ON MPLC CAPITAL					
MAXIMUM DEMAND KWH	195.00				
DEMAND FACTOR SHS PER KWH	3,232.00	131.00	122.00	169.00	
DIRECT CAPITAL COSTS	630,240	3,232.00	3,232.00	3,232.00	
INTEREST AT 8% PER ANNUM	50,419.20	423,392	394,304	546,208	
(e) OTHER EXPENSES					
AUDIT EXPENSES		81,446.40	33,871.96	31,544.32	43,696.64
BAD DEBTS	3,704.00				
DEPRECIATION	1,503.93				
TOTAL EXPENSES	2,035,857.13				
TOTAL REVENUE	2,643,414.00	3,611,811.70	2,106,174.52	2,973,318.56	2,601,960.79
LOSS/(PROFIT) FOR THE YEAR	(607,556.87)	3,785,855.00	1,520,720.00	1,414,812.00	2,145,306.00
		(174,043.30)	585,454.52	1,558,506.56	456,854.79

RURAL ELECTRIFICATION SCHEMES REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED ON 30th JUNE 1995  
(MOUNT KENYA)

DETAILS REV & EXP A/C ON BRANCH BASIS

YEAR OF COMPLETION	NTONYIRI 1991 Shs	NITHI 1991 Shs	NDA 1991 Shs	SOUTH IMENTI 1994 Shs	CENTRAL IMENTI 1994 Shs	TOTAL Shs
(a) OPERATING AND MAINTENANCE COSTS						
DIRECT CAPITAL COSTS (i) HV						
(ii) LV						
OPERATING & MAINTENANCE COSTS						
2% ON HV	398 479 00	262 335				1 845 882
4% ON LV	1 255 516 00	1 358 920				2 998 853
TOTAL OPERATING AND MAINTENANCE COSTS	7 930	5 247				36 914
	50 221	54 357				119 954
	0 00	58 150 22	59 603 50		156 868	4 127 041 60
(b) CONSUMER RELATED COSTS						
AVERAGE NO OF METERS INSTALLED	393 00	31 00	187 00	70 00		
CONSUMER RELATED FACTOR SHS PER METER	5 654 00	5 654 00	5 654 00	5 654 00		
TOTAL INDIRECT CONSUMER RELATED COSTS	2 222 022 00	175 274 00	1 057 298 00	395 780 00		37 486 020 00
(c) GENERATION COSTS						
TOTAL UNITS SOLD MWH	885 00	17 00	310 00	69 00		
GENERATION COST FACTOR SHS PER MWH	1 190 00	1 190 00	1 190 00	1 190 00		
TOTAL GENERATION COSTS	1 053 150 00	20 230 00	368 900 00	82 110 00	1 190	23 494 170 00
(d) INTEREST ON KPLC CAPITAL						
MAXIMUM DEMAND KWH	379 00	7 00	133 00	30 00		
DEMAND FACTOR SHS. PER KWH	3 232 00	3 232 00	3 232 00	3 232 00		
DIRECT CAPITAL COSTS	1 224 928	22 624	429 856	98 960		
INTEREST AT 6% PER ANNUM	97 994 24	1 609 92	34 388 48	7 756 80		2 180 177 82
(e) OTHER EXPENSES						
AUDIT EXPENSES	3 704 00	3 704 00	3 704 00	3 704 00		88 890 00
BAD DEBTS	6 973 28	0 00	0 00	1 178 31		230 921 22
DEPRECIATION		19 390 00	6 042 00		264 795 00	4 578 991 00
TOTAL EXPENSES	3 963 843 52	278 558 14	1 531 935 98	490 529 11	441 683 00	72 188 211 74
TOTAL REVENUE	4 516 238 00	4 516 238 00	1 520 762 00	408 256 00		90 377 500 00
LOSS (PROFIT) FOR THE YEAR	(1 132 394 48)	(4 237 679 86)	11 173 98	62 273 11	441 683 00	(18 191 288 26)

RURAL ELECTRIFICATION SCHEMES REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED ON 30th JUNE 1995  
(NORTH RIFT)

DETAILS REV & EXP A/C ON BRANCH BASIS

YEAR OF COMPLETION	ITEM 1976 Shs	KABARNET 1976 Shs	LODWAR 1977 Shs	KAPTAGAT 1986 Shs	LESSOS 1986 Shs
<b>(a) OPERATING AND MAINTENANCE COSTS</b>					
DIRECT CAPITAL COSTS (i) HV	390,600.00	656,264.00	410,488.00	28,560,056.00	2,891,703.00
(ii) LV	2,322,872.00	5,770,081.00	3,956,833.00	23,034,551.00	2,509,850.00
OPERATING & MAINTENANCE COSTS					
2% ON HV	7,812.00	13,165.28	8,209.76	571,201.12	57,834.06
4% ON LV	82,914.88	230,803.24	158,273.32	921,382.04	100,394.00
TOTAL OPERATING AND MAINTENANCE COSTS	100,726.88	243,968.52	166,483.08	1,492,583.16	158,228.06
<b>(b) CONSUMER RELATED COSTS</b>					
AVERAGE NO OF METERS INSTALLED	402	569	475	655	240
CONSUMER RELATED FACTOR SHS PER METER	5,654.00	5,654.00	5,654.00	5,654.00	5,654.00
TOTAL INDIRECT CONSUMER RELATED COSTS	2,272,908.00	3,217,126.00	2,685,650.00	3,703,370.00	1,356,960.00
<b>(c) GENERATION COSTS</b>					
TOTAL UNITS SOLD MWH	902	1,232	1,213	1,620	480
GENERATION COST FACTOR SHS PER MWH	1,190.00	1,190.00	N/A	1,190.00	1,190.00
TOTAL GENERATION COSTS	1,073,380.00	1,466,080.00	8,917,840.00	1,927,800.00	571,200.00
<b>(d) INTEREST ON KPLC CAPITAL</b>					
MAXIMUM DEMAND KWH	386	539	543	755	229
DEMAND FACTOR SHS PER KWH	3,232.00	3,232.00	3,232.00	2,332.00	3,232.00
DIRECT CAPITAL COSTS	1,247,552.00	1,742,048.00	1,754,976.00	2,440,160.00	740,128.00
INTEREST AT 8% PER ANNUM	99,804.16	139,363.84	140,398.08	195,212.80	59,210.24
<b>(e) OTHER EXPENSES</b>					
AUDIT EXPENSES					
BAD DEBTS	3,704.00	3,703.00	3,704.00	3,704.00	3,704.00
DEPRECIATION	11,718.71	35,430.92	36,823.77	26,940.25	15,114.72
	64,304.00	93,381.00	188,744.00	2,656,833.00	158,236.00
TOTAL EXPENSES	3,626,545.75	5,199,053.28	12,139,642.93	10,006,443.21	2,322,653.02
TOTAL REVENUE	3,964,906.00	5,245,414.00	5,441,960.00	7,782,406.00	2,240,833.00
LOSS (PROFIT) FOR THE YEAR	(338,360.25)	(46,360.72)	6,697,682.93	2,224,037.21	81,820.02

RURAL ELECTRIFICATION SCHEMES REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED ON 30th JUNE 1995  
(NORTH RIFT)

TAMBACH  
1988  
Shs

MOSOP  
1988  
Shs

KAPSOWAR  
1987  
Shs

TURBO  
1987  
Shs

KAPENGURIA  
1987  
Shs

DETAILS REV & EXP A/C ON BRANCH BASIS

YEAR OF COMPLETION

	KAPENGURIA 1987 Shs	TURBO 1987 Shs	KAPSOWAR 1987 Shs	MOSOP 1988 Shs	TAMBACH 1988 Shs
(a) OPERATING AND MAINTENANCE COSTS					
DIRECT CAPITAL COSTS (i) HV	3,194,529.00	193,198.00	8,467,213.00	7,190,433.00	-
(ii) LV	423,869.00	2,159,936.00	4,276,703.00	8,205,198.00	-
OPERATING & MAINTENANCE COSTS					
2% ON HV	63,890.58	3,863.96	169,344.26	143,808.66	-
4% ON LV	16,954.76	86,397.44	171,068.12	328,207.92	-
TOTAL OPERATING AND MAINTENANCE COSTS	80,845.34	90,261.40	340,412.38	472,016.58	-
(b) CONSUMER RELATED COSTS					
AVERAGE NO OF METERS INSTALLED	687.00	202.00	334.00	195.00	205.00
CONSUMER RELATED FACTOR SHS PER METER	5,654.00	5,654.00	5,654.00	5,654.00	5,654.00
TOTAL INDIRECT CONSUMER RELATED COSTS	3,884,298.00	1,142,108.00	1,888,438.00	1,102,530.00	1,159,070.00
(c) GENERATION COSTS					
TOTAL UNITS SOLD MWH	1,657.00	449.00	572.00	550.00	5,065.00
GENERATION COST FACTOR SHS PER MWH	1,190.00	1,190.00	1,190.00	1,190.00	1,190.00
TOTAL GENERATION COSTS	1,971,830.00	534,310.00	680,680.00	654,500.00	6,027,350.00
(d) INTEREST ON KPLC CAPITAL					
MAXIMUM DEMAND KWH	710.00	193.00	245.00	235.00	2,168.00
DEMAND FACTOR SHS. PER KWH	3,232.00	3,232.00	3,232.00	3,232.00	3,232.00
DIRECT CAPITAL COSTS	2,294,720.00	623,776.00	791,840.00	759,520.00	7,006,976.00
INTEREST AT 8% PER ANNUM	183,577.60	49,902.08	63,347.20	60,761.60	560,558.08
(e) OTHER EXPENSES					
AUDIT EXPENSES	3,704.00	3,704.00	3,704.00	3,704.00	3,703.00
BAD DEBTS	52,155.93	39,603.60	0.00	0.00	115,605.22
DEPRECIATION	346,097.00	790,470.00	790,470.00	871,417.00	-
TOTAL EXPENSES	6,522,507.87	1,859,889.08	3,767,049.58	3,164,929.18	7,866,286.30
TOTAL REVENUE	7,262,980.00	4,150,260.00	2,609,147.00	2,428,688.00	26,888,996.00
LOSS (PROFIT) FOR THE YEAR	(740,472.13)	(2,290,370.92)	1,157,902.58	736,241.18	(19,022,712.70)

RURAL ELECTRIFICATION SCHEMES REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED ON 30th JUNE 1985

DETAILS REV & EXP AC ON BRANCH BASIS

YEAR OF COMPLETION	TEMGES 1988 Shs	B/FOREST 1989 Shs	LONDIANI 1989 Shs	KABARTONJO 1989 Shs	MARIGAT 1989 Shs
(a) OPERATING AND MAINTENANCE COSTS					
DIRECT CAPITAL COSTS (i) HV	1,548,962 00		912,740 00		47,392,950 00
(ii) LV	918,214 00	60,384 00	2,372,423 00		18,199,156 00
OPERATING & MAINTENANCE COSTS					
2% ON HV	30,979 24		18,254 80		947,858 00
4% ON LV	36,728 56	2,415 36	94,896 92		727,966 24
TOTAL OPERATING AND MAINTENANCE COSTS	67,707 80	2,415 36	113,151 72	251,352 68	1,675,825 24
(b) CONSUMER RELATED COSTS					
AVERAGE NO OF METERS INSTALLED	257 00				
CONSUMER RELATED FACTOR SHS PER METER	5,654 00	238 00	284 00	408 00	428 00
TOTAL INDIRECT CONSUMER RELATED COSTS	1,453,078 00	1,345,652 00	1,492,656 00	2,306,832 00	2,419,912 00
(c) GENERATION COSTS					
TOTAL UNITS SOLD MWH	472 00	606 00	677 00		683 00
GENERATION COST FACTOR SHS PER MWH	1,190 00	1,190 00	1,190 00	738,990 00	1,190 00
TOTAL GENERATION COSTS	561,680 00	721,140 00	805,630 00	812,770 00	812,770 00
(d) INTEREST ON KPLC CAPITAL					
MAXIMUM DEMAND KWH	202 00	259 00	290 00		327 00
DEMAND FACTOR SHS. PER KWH	3,232 00	3,232 00	3,232 00		3,232 00
DIRECT CAPITAL COSTS	652,864 00	837,088 00	937,280 00		1,056,864 00
INTEREST AT 8% PER ANNUM	52,229 12	66,967 04	74,982 40	68,776 96	84,549 12
(e) OTHER EXPENSES					
AUDIT EXPENSES	3,704 00	3,703 00	3,704 00	3,704 00	3,703 00
BAD DEBTS	681,491 42	74,487 10	86,884 69	63,368 26	0 00
DEPRECIATION	278,837 00			115,249 00	208,266 00
TOTAL EXPENSES	3,098,727 34	2,214,364 50	2,577,008 81	3,548,272 90	5,205,025 36
TOTAL REVENUE	2,170,432 00	2,803,330 00	3,004,775 00	2,886,649 00	2,673,870 00
LOSS (PROFIT) FOR THE YEAR	928,295 34	(588,965 50)	(427,766 19)	661,623 90	2,331,155 36

RURAL ELECTRIFICATION SCHEMES REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED ON 30th JUNE 1995  
(NORTH RIFT)

DETAILS REV & EXP A/C ON BRANCH BASIS

YEAR OF COMPLETION	AINABKOI 1989 Shs	SOI/MOI/BRIDGE 1990 Shs	ALDAI 1990 Shs	KIMINIINI 1994 Shs	SABOTI 1994 Shs
<b>(a) OPERATING AND MAINTENANCE COSTS</b>					
DIRECT CAPITAL COSTS (i) HV					
(ii) LV					
OPERATING & MAINTENANCE COSTS					
2% ON HV	5,787,121.00	2,038,020.00	5,165,079.00	1,077,513.00	
4% ON LV	5,829,626.00	1,866,363.00	1,956,766.00	1,445,937.00	
TOTAL OPERATING AND MAINTENANCE COSTS	115,742.42	40,760.40	103,301.58	21,550.00	
	233,185.04	74,654.52	78,271.44	57,837.00	
	348,927.46	115,414.92	181,573.02	2,617.00	79,387.00
<b>(b) CONSUMER RELATED COSTS</b>					
AVERAGE NO OF METERS INSTALLED	155.00	404.00	111.00	46.00	
CONSUMER RELATED FACTOR SHS PER MET	5,654.00	5,654.00	5,654.00	5,654.00	
TOTAL INDIRECT CONSUMER RELATED COS	876,370.00	2,284,216.00	627,594.00	260,084.00	5,654.00
<b>(c) GENERATION COSTS</b>					
TOTAL UNITS SOLD MWH	578.00	767.00	148.00	95.00	
GENERATION COST FACTOR SHS PER MWH	1,190.00	1,190.00	1,190.00	1,190.00	1,190.00
TOTAL GENERATION COSTS	667,820.00	912,730.00	176,120.00	113,050.00	1,190.00
<b>(d) INTEREST ON KPLC CAPITAL</b>					
MAXIMUM DEMAND KWH	256.00	329.00	63.00	41.00	
DEMAND FACTOR SHS PER KWH	3,232.00	3,232.00	3,232.00	3,232.00	
DIRECT CAPITAL COSTS	827,392.00	1,063,328.00	203,616.00	132,512.00	3,232.00
INTEREST AT 6% PER ANNUM	66,191.36	85,066.24	16,289.28	10,600.96	
<b>(e) OTHER EXPENSES</b>					
AUDIT EXPENSES					
BAD DEBTS	3,703.00	3,704.00	3,704.00	3,704.00	
DEPRECIATION	13,130.30	45,431.46	19,100.55	1,096.14	0.00
	704,346.00	12,621.00	203,837.00		287,900.00
TOTAL EXPENSES	2,700,488.12	3,459,183.62	1,228,217.85	391,152.10	367,287.00
TOTAL REVENUE	2,655,105.00	3,565,617.00	690,761.00	439,294.00	
LOSS(PROFIT) FOR THE YEAR	45,383.12	(126,433.38)	537,456.85	(48,141.90)	367,287.00



RURAL ELECTRIFICATION SCHEMES  
BALANCE SHEET  
AS AT  
30TH JUNE 1995

	MARSABIT SHS.	MANDERA SHS.	CHURA SHS.	KIHARU SHS.	KANDARA SHS.	WAJIR SHS.	SULTAN HAMUJI SHS.	MOYALE SHS.	GITHUNGURI SHS.	KIKUYU SHS.
<b>CAPITAL AND LIABILITY</b>										
GOVERNMENT CONTRIBUTION	46,962,733.00	51,240,877.00	2,915,532.50	21,398,822.00	20,572,246.00	69,339,323.00	3,767,410.71	23,302,658.00	19,544,297.50	6,457,674.50
LESS: ACCUMULATED LOSSES										
- UNREIMBURSABLE LOSSES	2,868,972.00	3,048,882.00	1,517,931.00	4,911,763.00	2,117,394.00	6,420,908.00	1,145,851.00	2,875,338.00	2,117,458.00	360,722.00
- RECOVERABLE LOSSES	62,389,456.70	117,166,987.32	10,972,574.15	24,410,479.44	4,944,313.32	73,676,129.99	(9,828,554.82)	63,761,033.08	6,835,874.35	(701,879.93)
NET GOVERNMENT EQUITY	(18,295,695.70)	(68,976,992.32)	(9,574,972.65)	(7,923,420.44)	13,510,538.68	(10,757,714.99)	12,250,114.53	(43,333,713.08)	10,590,965.15	6,798,832.43
ADD: KENYA POWER & LIGHTING CURRENT ACCOUNT	141,301,091.18	127,560,582.80	50,363,004.21	19,896,574.76	6,239,876.72	37,499,696.71	(9,383,391.09)	71,220,218.04	9,415,736.37	3,116,355.29
ADD: CREDITORS	531,353.00	2,290,635.00	979,323.00	4,412,211.00	3,458,197.00	1,412,103.00	1,244,708.00	609,643.00	5,375,129.00	2,686,509.00
<b>TOTAL CAPITAL &amp; LIABILITIES</b>	<b>123,536,748.48</b>	<b>60,874,225.48</b>	<b>41,767,354.56</b>	<b>16,385,365.32</b>	<b>23,208,612.40</b>	<b>28,154,084.72</b>	<b>4,111,431.44</b>	<b>28,496,147.96</b>	<b>25,381,830.52</b>	<b>12,601,696.72</b>
<b>ASSETS</b>										
FIXED ASSETS (NET)	3,243,485.00	6,709,813.00	2,042,802.00	12,208,026.00	12,594,352.00	11,395,975.00	1,543,772.00	22,674,132.00	6,859,062.00	4,735,112.00
WORK IN PROGRESS (NET)	115,647,505.00	42,340,494.00	---	---	9,522,660.00	2,595,538.00	36,966.00	759,416.00	17,916,511.00	6,038,423.00
DEBTORS	4,645,758.48	11,823,918.48	39,724,552.56	4,177,339.32	1,091,600.40	14,162,571.72	2,530,693.44	5,062,599.96	606,257.52	1,828,161.72
<b>TOTAL ASSETS</b>	<b>123,536,748.48</b>	<b>60,874,225.48</b>	<b>41,767,354.56</b>	<b>16,385,365.32</b>	<b>23,208,612.40</b>	<b>28,154,084.72</b>	<b>4,111,431.44</b>	<b>28,496,147.96</b>	<b>25,381,830.52</b>	<b>12,601,696.72</b>

RURAL ELECTRIFICATION SCHEMES  
BALANCE SHEET  
AS AT  
30TH JUNE 1995

NAIROBI AREA

	KANGEMA SHS.	MWINGI SHS.	GATUNDU SHS.	KITUI SHS.	KAJIADO SHS.	KAJIADO CENT SHS	KIAMBAA SHS.	NGONG SHS.	LARI SHS.	KIGUMO SHS.	MASII/BOONI SHS.
<b>CAPITAL AND LIABILITY</b>											
GOVERNMENT CONTRIBUTION	22,276,780.00	6,819,840.00	20,311,042.50	10,501,124.00	6,478,595.00	6,235,029.00	15,443,766.50	23,536,663.00	15,612,660.50	15,515,234.00	28,841,505.20
LESS: ACCUMULATED LOSSES											
-- UNREIMBURSABLE LOSSES	272,717.00	1,270,929.00	2,677,210.00	2,517,146.00			733,076.00	203,422.00	2,069,349.00	362,501.00	2,562,367.00
- RECOVERABLE LOSSES	(57,168.93)	(2,843,692.14)	7,311,063.59	3,740,378.95	(3,006,012.56)	(988,873.30)	6,236,542.41	(768,387.63)	6,089,773.57	405,190.97	1,791,236.36
NET GOVERNMENT EQUITY	22,061,231.93	6,392,603.14	10,322,766.91	4,243,599.05	9,484,607.56	7,223,902.30	8,474,166.09	24,100,628.63	7,453,537.93	14,727,542.03	24,487,881.84
ADD: KENYA POWER & LIGHTING CURRENT ACCOUNT	8,585,243.71	1,772,446.74	7,312,279.33	6,202,953.03	(1,257,213.48)	(345,953.30)	8,605,051.71	31,401,621.73	8,435,767.03	(989,166.95)	20,350,316.08
ADD: CREDITORS	3,626,399.00	2,217,170.00	1,931,023.00	1,526,598.00	422,528.00	(256,707.00)	3,008,421.00	9,798,154.00	2,381,379.00	432,690.00	1,647,495.00
<b>TOTAL CAPITAL &amp; LIABILITIES</b>	<b>34,274,874.64</b>	<b>12,382,219.88</b>	<b>19,566,071.24</b>	<b>11,973,150.08</b>	<b>8,649,922.08</b>	<b>6,621,242.00</b>	<b>20,087,638.80</b>	<b>65,300,404.36</b>	<b>18,270,683.96</b>	<b>14,171,065.08</b>	<b>46,485,692.92</b>
<b>ASSETS</b>											
FIXED ASSETS (NET)	2,658,173.00	11,570,486.00	16,138,302.00	11,476,640.00	6,483,179.00	6,621,242.00	3,502,157.00	2,417,274.00	15,493,362.00	10,728,066.00	13,058,308.00
WORK IN PROGRESS (NET)	31,466,318.00	945.00	2,232,269.00	--	437,366.00	--	14,890,978.00	51,535,357.00	2,474,873.00	2,525,422.00	33,236,835.00
DEBTORS	150,383.64	810,788.88	1,195,500.24	496,510.08	1,729,357.08	--	1,694,503.80	11,347,773.36	302,448.96	917,557.08	190,549.92
<b>TOTAL ASSETS</b>	<b>34,274,874.64</b>	<b>12,382,219.88</b>	<b>19,566,071.24</b>	<b>11,973,150.08</b>	<b>8,649,922.08</b>	<b>6,621,242.00</b>	<b>20,087,638.80</b>	<b>65,300,404.36</b>	<b>18,270,683.96</b>	<b>14,171,065.08</b>	<b>46,485,692.92</b>

RURAL ELECTRIFICATION SCHEMES

BALANCE SHEET

AS AT

30TH JUNE 1995

	UJURU SHS.	JULIA SHS.	KILOME SHS.	KATHIAN SHS.	KANGUNDO SHS.	KAJAMBA SHS.	MAKUYU SHS.	KIBWEZI SHS.	KONZA SHS.	ELWAK SHS.	CENTRAL DIV MACHAKOS SHS.	MAKUENI SHS.
GOVERNMENT CONTRIBUTION	10,477,644 50	7,686,219 50	9,789,945 71	7,381,159 20	8,203,044 20	3,197,006 91	7,939,854 00	9,023,849 71	4,918,631 71	7,179,368 00	10,638,702 20	26,852,296 71
LESS: ACCUMULATED LOSSES												
-- UNREIMBURSABLE LOSSES		328,882 00	1,642,722 00									
-- RECOVERABLE LOSSES	(1,224,238 11)	(659,512 18)	104,792 39		(74,747 13)	(1,155,669 61)		(335 00)			(650,820 51)	
NET GOVERNMENT EQUITY	11,701,882 61	8,016,869 68	8,042,431 32	7,381,159 20	8,277,791 33	4,352,676 52	7,939,854 00	9,024,184 71	4,918,631 71	7,179,368 00	11,289,522 71	26,852,296 71
ADD: KENYA POWER & LIGHTING CURRENT ACCOUNT	(7,191,912 09)	(3,092,402 12)	6,308,638 12	(7,641,724 44)	5,350,511 35	5,517,547 92	(3,724,062 00)	(8,054,226 71)	6,747,890 29	(7,163,818 00)	(1,715,828 39)	(27,072,298 71)
ADD: CREDITORS	894,261 00	719,168 00	514,812 00	255,704 00	694,793 00	85,206 00	39,140 00	11,967,531 00	410,700 00	(15,550 00)	975,763 00	220,000 00
TOTAL CAPITAL & LIABILITIES	5,404,231 52	5,643,634 56	14,865,881 44	5,138 76	14,323,095 68	9,955,430 44	4,254,932 00	12,837,489 00	12,077,222 00	0 00	10,549,457 32	0 00
ASSETS												
FIXED ASSETS (NET)	4,223,571 00	5,104,203 00	14,033,223 00		216,666 00			2,284,365 00	5,125,366 00		6,658,901 00	
WORK IN PROGRESS (NET)	38,879 00	243,939 00	686,842 00		14,100,887 00	9,860,685 00	4,254,932 00	10,553,124 00	6,951,856 00		3,183,167 00	
DEBTORS	1,141,781 52	295,482 56	145,816 44	5,138 76	5,542 68	94,765 44					707,369 32	
TOTAL ASSETS	5,404,231 52	5,643,634 56	14,865,881 44	5,138 76	14,323,095 68	9,955,430 44	4,254,932 00	12,837,489 00	12,077,222 00	0 00	10,549,457 32	0 00

RURAL ELECTRIFICATION SCHEMES  
BALANCE SHEET  
AS AT  
30TH JUNE 1995

## NAIROBI AREA

	GARISSA SHS.	KYANGWITHTHA SHS.	GATANGA SHS.	MUTITO SHS.	TAKABA SHS.	MANDERA CEN SHS.	BULA MPYA SHS.	YATTA SHS.	NAIROBI PROV. SHS.	TOTAL SHS.
<b>CAPITAL AND LIABILITY</b>										
GOVERNMENT CONTRIBUTION	30,008,828.00	19,227,922.00	8,345,634.00	3,149,691.00	1,931,861.00	1,931,861.00	1,931,861.00	9,612,727.00	17,546,031.00	644,056,971.26
LESS: ACCUMULATED LOSSES										
- UNREIMBURSABLE LOSSES	-	(119,317.07)	1,247,572.64	-	-	-	-	337,699.00	-	42,383,241.00
- RECOVERABLE LOSSES	-	-	-	-	-	-	-	(380,669.66)	-	368,825,520.65
NET GOVERNMENT EQUITY	30,008,828.00	19,347,239.07	7,098,061.36	3,149,691.00	1,931,861.00	1,931,861.00	1,931,861.00	9,655,697.66	17,546,031.00	232,848,209.61
ADD: KENYA POWER & LIGHTING CURRENT ACCOUNT	(30,008,828.00)	(6,056,425.71)	12,969,211.48	(3,149,691.00)	(1,931,861.00)	(1,931,861.00)	(1,931,861.00)	(4,853,057.66)	(16,803,992.00)	451,868,536.95
ADD: CREDITORS	-	122,448.00	831,372.00	-	-	-	-	562,731.00	415,218.00	68,334,763.00
TOTAL CAPITAL & LIABILITIES	0.00	13,413,261.36	20,898,644.84	0.00	0.00	0.00	0.00	5,365,371.00	1,157,257.00	753,051,509.56
<b>ASSETS</b>										
FIXED ASSETS (NET)	-	11,045,979.00	1,133,485.00	-	-	-	-	2,526,295.00	1,436,315.00	237,942,109.00
WORK IN PROGRESS (NET)	-	2,102,295.00	515,947.00	-	-	-	-	300,914.00	(279,058.00)	386,172,285.00
DEBTORS	-	264,987.36	19,249,212.84	-	-	-	-	2,538,162.00	-	128,937,115.56
TOTAL ASSETS	0.00	13,413,261.36	20,898,644.84	0.00	0.00	0.00	0.00	5,365,371.00	1,157,257.00	753,051,509.56

RURAL ELECTRIFICATION SCHEMES  
BALANCE SHEET  
AS AT  
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	KALOLENI SHS.	RIBE-RABAI SHS.	MAMBRUI SHS.	VOI SHS.	BAHARI SHS.	WUNDANYI SHS.	KILIFI SHS.	MTITO ANDEI SHS.	KINANGO SHS.	TAVETA SHS.
CAPITAL AND LIABILITY										
GOVERNMENT CONTRIBUTION	610,368.00		610,368.00	6,781,044.00	23,358,440.00	13,276,130.00	11,097,125.00	2,389,087.71	9,684,005.00	23,830,483.00
LESS: ACCUMULATED LOSSES										
-- UNREIMBURSABLE LOSSES	443,217.00						3,226,056.00	541,798.00	584,760.00	3,244,131.00
-- RECOVERABLE LOSSES	231,007.22	385,806.84	(423,397.65)	13,871.20	129,122.86	956,504.89	9,694,010.00	(3,434,264.19)	559,752.68	5,665,836.03
NET GOVERNMENT EQUITY	(63,856.22)	(385,806.84)	1,039,765.65	6,767,172.80	23,229,317.14	12,317,625.11	(1,822,941.00)	5,281,553.90	8,539,492.32	14,920,515.97
ADD: KENYA POWER & LIGHTING CURRENT ACCOUNT	597,125.78	1,420,994.56	(325,062.65)	(2,794,317.80)	(23,629,093.14)	(364,594.44)	7,934,595.00	(4,473,930.42)	(7,264,320.04)	228,158.11
ADD: CREDITORS	432,664.00	245,405.00	330,632.00	4,083.00	635,921.00	825,569.00	197,644.00	134,459.00		4,803,835.00
TOTAL CAPITAL & LIABILITIES	965,933.56	1,280,592.72	1,039,335.00	3,976,938.00	236,145.00	12,778,599.67	6,011,654.00	1,005,267.48	1,409,631.28	19,952,509.08
ASSETS										
FIXED ASSETS (NET)				346,780.00	236,145.00	(99,535.00)	6,011,654.00	378,739.00	883,903.00	9,215,085.00
WORK IN PROGRESS (NET)	498,709.00			3,630,158.00		14,838,632.00		(25,009.00)		7,931,871.00
DEBTORS	467,224.56	1,280,592.72	1,039,335.00			(1,960,497.33)		651,537.48	525,728.28	2,805,563.08
TOTAL ASSETS	965,933.56	1,280,592.72	1,039,335.00	3,976,938.00	236,145.00	12,778,599.67	6,011,654.00	1,005,267.48	1,409,631.28	19,952,509.08

RURAL ELECTRIFICATION SCHEMES  
BALANCE SHEETAS AT  
30TH JUNE 1995

	LOITOKI SHS.	GANZE SHS.	MSAMBWENI SHS.	LAMU SHS.	MAGARINI SHS.	BURA SHS.	MKOWE SHS.	TANA RIVER SHS.	HOLA SHS.	TOTAL SHS.
<b>CAPITAL AND LIABILITY</b>										
GOVERNMENT CONTRIBUTION	18,959,494.00	8,744,496.00	46,576,801.00	2,088,315.00	10,368,267.00	7,279,455.00	3,909,744.00	11,408,917.00	3,814,798.00	204,787,337.71
LESS: ACCUMULATED LOSSES										
-- UNREIMBURSABLE LOSSES	3,483,073.00		1,192,316.00		773,868.00					13,489,219.00
-- RECOVERABLE LOSSES	4,110,972.37	(88,134.50)	1,267,461.80	(116,356.35)	(39,061,157.48)				(1,068.00)	(20,108,032.29)
NET GOVERNMENT EQUITY	11,365,448.63	8,832,630.50	44,117,023.20	2,204,671.35	48,655,556.48	7,279,455.00	3,909,744.00	11,408,917.00	3,815,866.00	211,406,151.00
ADD: KENYA POWER & LIGHTING CURRENT ACCOUNT	7,816,870.57	1,639,094.17	(7,585,000.84)	(11,096,029.02)	22,930,423.12	(7,279,455.00)	(3,909,744.00)	(11,408,917.00)	(3,961,917.00)	(41,625,120.05)
ADD: CREDITORS	772,348.00	32,366.00	2,524,610.00	1,327,646.00	1,029,796.00				3,663.00	13,300,641.00
<b>TOTAL CAPITAL &amp; LIABILITIES</b>	<b>19,954,667.20</b>	<b>10,504,090.67</b>	<b>39,056,632.36</b>	<b>(7,563,711.67)</b>	<b>72,615,775.60</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(142,388.00)</b>	<b>183,081,671.95</b>
<b>ASSETS</b>										
FIXED ASSETS (NET)	17,219,566.00		37,075,360.00		3,417,135.00					74,684,832.00
WORK IN PROGRESS (NET)	7,143.00	14,803,568.00	(18,954.00)	4,071,923.00	7,741,513.00					53,479,554.00
DEBTORS	2,727,958.20	(4,299,477.33)	2,000,226.36	(11,635,634.67)	61,457,127.60				(142,388.00)	54,917,285.95
<b>TOTAL ASSETS</b>	<b>19,954,667.20</b>	<b>10,504,090.67</b>	<b>39,056,632.36</b>	<b>(7,563,711.67)</b>	<b>72,615,775.60</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(142,388.00)</b>	<b>183,081,671.95</b>

## CENTRAL RIFT AREA

## RURAL ELECTRIFICATION SCHEMES

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## BALANCE SHEET

AS AT

30TH JUNE 1995

	NAROK SHS.	RUMURUTI SHS.	ELDAMA RAVINI SHS.	MARALAL SHS.	KINUNGI SHS.	MARMANET SHS.	NAIREGIE ENKI SHS.
CAPITAL AND LIABILITY							
GOVERNMENT CONTRIBUTION	5,140,506.00	7,107,322.00	30,158,941.20	17,876,607.00	9,648,216.00	18,375,051.00	8,029,636.00
LESS: ACCUMULATED LOSSES							
- UNREIMBURSABLE LOSSES	3,213,829.00	1,764,717.00	10,639,526.00	5,281,285.00	430,123.00	1,552,053.00	-
- RECOVERABLE LOSSES	(82,936.28)	1,710,663.13	6,950,735.41	(1,394,174.29)	199,689.87	1,652,188.32	(745,933.58)
NET GOVERNMENT EQUITY	2,009,613.28	3,631,941.87	12,568,679.79	13,989,496.29	9,018,403.13	15,170,809.68	8,775,569.58
ADD: KENYA POWER & LIGHTING CURRENT ACCOUNT	17,096,941.72	(2,065,165.15)	16,144,456.21	(10,311,229.96)	(6,887,077.09)	4,238,159.88	(6,687,664.18)
ADD: CREDITORS	3,076,602.00	313,037.00	86,857.00	2,326,017.00	204,339.00	1,250,194.00	454,300.00
TOTAL CAPITAL & LIABILITIES	22,183,157.00	1,879,813.72	28,799,993.00	6,004,283.33	2,335,665.04	20,659,163.56	2,542,205.40
ASSETS							
FIXED ASSETS (NET)	4,084,169.00	1,310,790.00	20,816,030.00	6,208,668.00	1,501,924.00	16,848,648.00	-
WORK IN PROGRESS (NET)	727,755.00	37,201.00	9,878,283.00	707,758.00	-	3,442,819.00	2,185,977.00
DEBTORS	17,371,233.00	531,822.72	(1,894,320.00)	(912,142.67)	833,741.04	367,696.56	356,228.40
TOTAL ASSETS	22,183,157.00	1,879,813.72	28,799,993.00	6,004,283.33	2,335,665.04	20,659,163.56	2,542,205.40

## BALANCE SHEET

AS AT

30TH JUNE 1995

	KINANGOP SHS.	OLKALAU SHS.	BAHATI SHS.	MANGU KIAMUNYI(MOL) SHS.	KILGORIS SHS.	NAIVASHA SHS.	KIPIPIRI SHS.	OLJOROROK SHS.	NDARAGWA SHS.	KIUNGURURIA ITHEREIRO SHS.
CAPITAL AND LIABILITY										
GOVERNMENT CONTRIBUTION	23,903,796.00	10,263,953.00	12,999,192.00	12,363,310.00	22,136,687.00	7,287,577.00	6,358,265.00	6,204,525.00	10,226,120.00	5,220,028.00
LESS: ACCUMULATED LOSSES										
- UNREIMBURSABLE LOSSES	677,599.00	42,437.00	1,250.00	492,277.00	902,075.00					
- RECOVERABLE LOSSES	(123,677.34)	(42,095.37)	(43,841,321.18)	5,845,015.90	(19,559.74)	(220,054.07)	(718,259.78)	(5,293.40)	371,431.68	(40,041.55)
NET GOVERNMENT EQUITY	23,349,874.34	10,263,611.37	56,839,263.18	6,026,017.10	21,254,171.74	7,507,631.07	7,076,524.78	6,209,818.40	9,854,688.32	5,260,069.55
ADD: KENYA POWER & LIGHTING CURRENT ACCOUNT	(8,920,338.34)	10,606,557.30	22,076,451.10	47,114,925.70	(3,748,867.74)	(8,224,295.40)	(5,111,723.98)	(4,199,479.08)	(2,660,868.32)	(679,534.19)
ADD: CREDITORS	1,240,671.00	475,407.00	5,502,680.00	5,240,677.00	992,727.00	156,949.00	81,549.00	851,541.00	270,529.00	177,588.00
TOTAL CAPITAL & LIABILITIES	15,670,207.00	21,345,575.67	84,418,394.28	58,381,619.80	18,498,031.00	(559,715.33)	2,046,349.80	2,861,880.32	7,464,349.00	4,758,123.36
ASSETS										
FIXED ASSETS (NET)	2,066,376.00	189,428.00	14,628,957.00	40,678,056.00	19,550,187.00			1,264,520.00	6,795,063.00	3,897,849.00
WORK IN PROGRESS (NET)	12,648,118.00	21,399,593.00	8,842,755.00	11,768,362.00		(137,554.00)		1,174,695.00	837,546.00	
DEBTORS	955,713.00	(243,445.33)	60,946,682.28	5,935,201.80	(1,052,156.00)	(422,161.33)	2,046,349.80	422,665.32	(168,260.00)	860,274.36
TOTAL ASSETS	15,670,207.00	21,345,575.67	84,418,394.28	58,381,619.80	18,498,031.00	(559,715.33)	2,046,349.80	2,861,880.32	7,464,349.00	4,758,123.36

## CENTRAL RIFT AREA

## RURAL ELECTRIFICATION SCHEMES

## BALANCE SHEET

AS AT

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## LAIKIPIA

	OLEGURUONE SHS.	MKOGONDO SHS.	CENTRAL DIV. SHS.	OLKURTO MAONAMANGA BISE SHS.	MASHURU SHS.	RONGAI SHS.	TOTAL SHS.
CAPITAL AND LIABILITY							
GOVERNMENT CONTRIBUTION	12,157,915.00	6,803,176.00	5,585,348.00	4,700,222.00	2,641,050.00	6,555,315.00	258,037,294.20
LESS: ACCUMULATED LOSSES							
- UNREIMBURSABLE LOSSES	-	-	-	-	-	-	24,997,171.00
- RECOVERABLE LOSSES	80,917.22	-	-	-	-	717,199.72	(29,705,505.35)
NET GOVERNMENT EQUITY	12,076,997.78	6,803,176.00	5,585,348.00	4,700,222.00	2,641,050.00	5,838,115.28	262,745,628.55
ADD: KENYA POWER & LIGHTING CURRENT ACCOUNT	29,323,646.02	(6,803,176.00)	(5,585,348.00)	(4,702,722.00)	(2,641,050.00)	(3,526,097.28)	57,550,625.20
ADD: CREDITORS	337,345.00	-	-	2,500.00	-	-	23,042,849.00
TOTAL CAPITAL & LIABILITIES	41,737,988.80	0.00	0.00	0.00	0.00	2,312,018.00	343,339,102.75
ASSETS							
FIXED ASSETS (NET)	12,784,517.00	-	-	-	-	-	152,625,182.00
WORK IN PROGRESS (NET)	27,727,040.00	-	-	-	-	2,312,018.00	103,552,366.00
DEBTORS	1,226,431.80	-	-	-	-	-	87,161,554.75
TOTAL ASSETS	41,737,988.80	0.00	0.00	0.00	0.00	2,312,018.00	343,339,102.75

RURAL ELECTRIFICATION SCHEMES  
BALANCE SHEET  
AS AT  
30TH JUNE 1995

## WEST KENYA AREA

	BUTERE SHS.	IRIANYI SHS.	VIHIGA SHS.	LUGULU SHS.	KIMILLI SHS.	BUSIA SHS.	MIGORI SHS.	NGIYA SHS.	OGEMBO SHS.	HAMISI SHS.
<b>CAPITAL AND LIABILITY</b>										
GOVERNMENT CONTRIBUTION	3,507,449 00	9,662,870 71	18,150,087 00	1,608,427 00	17,106,838 00	10,102,982 00	27,597,320 67	2,240,907 00	5,394,711 71	26,769,285 00
LESS: ACCUMULATED LOSSES										
- UNREIMBURSABLE LOSSES	287,300 00	1,471,397 00	2,478,680 00	1,836,581 00	386,564 00	5,797,507 00	4,832,242 00	5,455 00	639 00	1,795,181 00
- RECOVERABLE LOSSES	467,958.14	(24,366,430 61)	1,638,165 63	1,626,786 75	(197,755 91)	1,972,154.17	(6,129,351 96)	(298,125 38)	(14,158,872 04)	2,822,078.47
NET GOVERNMENT EQUITY	2,752,192 86	32,557,904 32	14,033,241 37	(1,854,940 75)	16,918,029 91	2,333,320 83	28,694,430 63	2,533,577 38	19,552,944 75	22,152,025 53
ADD: KENYA POWER & LIGHTING CURRENT ACCOUNT	(1,993,682 22)	(20,233,617 72)	335,293 63	7,561,194 42	(12,386,530 31)	26,163,607 01	1,761,133 41	(2,583,247 02)	(20,100,582 31)	(12,918,391 53)
ADD: CREDITORS	253,615 00	2,385,447 00	280,112 00	430,631 00	1,157,631 00	878,642 00	3,572,692 00	203,851 00	1,400,539 00	768,301 00
<b>TOTAL CAPITAL &amp; LIABILITIES</b>	<b>1,012,125.64</b>	<b>14,709,733.60</b>	<b>14,648,647.00</b>	<b>6,136,884.67</b>	<b>5,689,130.60</b>	<b>29,375,569.84</b>	<b>34,228,256.04</b>	<b>154,181.36</b>	<b>852,901.44</b>	<b>10,001,935.00</b>
<b>ASSETS</b>										
FIXED ASSETS (NET)	538,982 00	1,553,581 00	5,289,571 00	4,765,455 00	984,263 00	12,961,299 00	19,485,328 00	57,093 00	397,821 00	10,604,831 00
WORK IN PROGRESS (NET)	25,595 00	9,801,795 00	11,219,204 00	3,568,171 00	1,848,348 00	7,438,189 00	5,666,447 00	23,699 00	10,020 00	39,080 00
DEBTORS	447,548.64	3,354,357 60	(1,860,128 00)	(2,196,741 33)	2,856,519 60	8,976,081 84	9,076,481 04	73,389 36	445,060 44	(641,956 00)
<b>TOTAL ASSETS</b>	<b>1,012,125.64</b>	<b>14,709,733.60</b>	<b>14,648,647.00</b>	<b>6,136,884.67</b>	<b>5,689,130.60</b>	<b>29,375,569.84</b>	<b>34,228,256.04</b>	<b>154,181.36</b>	<b>852,901.44</b>	<b>10,001,935.00</b>

RURAL ELECTRIFICATION SCHEMES  
BALANCE SHEET  
AS AT  
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	NAMBALE SHS.	OYUGIS SHS.	UKWALA SHS.	AMAGORO SHS.	KAPSO KWANY SHS.	NYAKACH SHS.	MALAKISI SHS.	HAKATI SHS.	BELGUT SHS.	BONDO SHS.
<b>CAPITAL AND LIABILITY</b>										
GOVERNMENT CONTRIBUTION	12,474,193.00	12,821,495.00	15,312,267.00	11,189,545.00	8,028,319.00	9,483,406.00	9,240,152.00	32,743,079.00	11,641,930.00	16,042,964.00
LESS: ACCUMULATED LOSSES										
- UNREIMBURSABLE LOSSES	279,825.00	978,678.00	70,708.00	873,357.00	923,902.00	429,683.00	959,982.00	2,635,342.00	(178.00)	4,379,450.00
- RECOVERABLE LOSSES	(1,793,715.60)	1,883,533.72	(954,558.76)	(1,071,689.86)	(2,071,684.39)	(2,171,580.67)	(7,224,286.85)	(527,119.51)	(827,235.86)	1,757,749.93
NET GOVERNMENT EQUITY	13,968,083.60	9,959,283.28	16,196,117.76	11,387,857.86	9,176,101.39	11,225,303.67	15,504,446.85	30,634,856.51	12,469,343.86	9,905,764.07
ADD: KENYA POWER & LIGHTING CURRENT ACCOUNT	(6,098,453.28)	(6,169,232.44)	(1,116,747.28)	(5,212,263.62)	(10,272,698.72)	(3,169,069.03)	(2,973,857.53)	16,132,045.93	(7,990,292.54)	29,242,076.65
ADD: CREDITORS	586,335.00	846,061.00	(40,381.00)	484,920.00	88,899.00	668,040.00	943,680.00	(18,662.00)	4,284,114.00	2,404,893.00
TOTAL CAPITAL & LIABILITIES	8,475,965.32	4,636,111.84	15,038,989.48	6,660,514.24	(1,007,698.33)	8,724,274.64	13,474,269.32	46,748,240.44	8,763,165.32	41,552,733.72
<b>ASSETS</b>										
FIXED ASSETS (NET)	8,413,611.00	4,195,121.00	14,047,474.00	2,835,211.00	2,505,551.00	4,521,052.00	11,891,877.00	44,636,749.00	7,555,922.00	31,202,785.00
WORK IN PROGRESS (NET)	9,190.00	147,935.00	462,672.00	-	-	13,144.00	1,354,988.00	1,252,182.00	178,071.00	10,289,201.00
DEBTORS	53,164.32	293,055.84	528,843.48	3,825,303.24	(3,513,249.33)	4,190,078.64	227,404.32	859,309.44	1,029,172.32	60,747.72
TOTAL ASSETS	8,475,965.32	4,636,111.84	15,038,989.48	6,660,514.24	(1,007,698.33)	8,724,274.64	13,474,269.32	46,748,240.44	8,763,165.32	41,552,733.72

RURAL ELECTRIFICATION SCHEMES  
BALANCE SHEET  
AS AT  
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## WEST KENYA AREA

	NYAMIRA SHS.	NYANDO SHS.	LURAMBI SHS.	MANGA SHS.	MASENO SHS.	BORABU SHS.	EMUHAYA SHS.	KABRAS SHS.	KARACHUNYO SHS.	BOSONGO SHS.
<b>CAPITAL AND LIABILITY</b>										
<b>GOVERNMENT CONTRIBUTION</b>	23,574,021.00	9,524,888.00	26,974,125.00	4,974,323.00	10,335,886.00	8,769,227.71	11,478,877.00	7,411,570.00	9,759,548.00	4,988,767.71
<b>LESS: ACCUMULATED LOSSES</b>										
- UNREIMBURSABLE LOSSES	193,902.00	251,078.00	538,852.00	-	-	-	-	-	28,269.00	-
- RECOVERABLE LOSSES	1,380,890.18	(331,236.85)	(188,811.51)	-	(1,158,830.94)	(549,067.13)	-	0.00	(112,281.27)	-
<b>NET GOVERNMENT EQUITY</b>	21,989,228.82	9,605,046.85	26,624,084.51	4,974,323.00	11,494,716.94	9,318,294.84	11,478,877.00	7,411,570.00	9,843,560.27	4,988,767.71
<b>ADD: KENYA POWER &amp; LIGHTING CURRENT ACCOUNT</b>	(2,062,008.82)	(8,135,685.49)	(526,901.95)	(5,311,043.00)	(11,684,745.94)	(5,137,408.68)	(11,478,877.00)	(6,273,779.00)	3,434,282.25	(4,980,127.71)
<b>ADD: CREDITORS</b>	1,171,521.00	336,540.00	797,478.00	336,720.00	1,100,736.00	985,284.00	-	6,113,429.00	162,429.00	-
<b>TOTAL CAPITAL &amp; LIABILITIES</b>	21,108,741.00	1,805,891.36	26,894,660.56	0.00	910,707.00	5,166,170.16	0.00	7,251,220.00	13,440,271.52	(1,360.00)
<b>ASSETS</b>										
<b>FIXED ASSETS (NET)</b>	22,096,466.00	922,840.00	26,619,815.00	-	156,409.00	1,990,853.00	-	-	2,931,782.00	-
<b>WORK IN PROGRESS (NET)</b>	462,823.00	697,495.00	140,195.00	-	810,880.00	2,812,432.00	-	7,251,220.00	10,181,445.00	-
<b>DEBTORS</b>	(1,450,548.00)	185,556.36	134,650.56	-	(56,582.00)	362,885.16	-	-	327,044.52	(1,360.00)
<b>TOTAL ASSETS</b>	21,108,741.00	1,805,891.36	26,894,660.56	0.00	910,707.00	5,166,170.16	0.00	7,251,220.00	13,440,271.52	(1,360.00)

RURAL ELECTRIFICATION SCHEMES  
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	BOMET SHS.	BUNYALA SHS.	BUTULA SHS.	SHINYALU SHS.	IKOLOMANI SHS.	SAWAGONGO SHS.	AWELO BORO SHS.	UGUNJA SHS.	BURET SHS.	KIPKELION SHS.
<b>CAPITAL AND LIABILITY</b>										
GOVERNMENT CONTRIBUTION	9,672,754.00	17,428,508.00	2,946,234.00	8,322,226.00	2,083,484.00	5,488,451.00	5,488,449.00	811,886.00	24,357,689.00	7,136,451.00
LESS: ACCUMULATED LOSSES										
- UNREIMBURSABLE LOSSES	-	-	-	479,723.00	-	881,066.00	4,226.00	-	-	-
- RECOVERABLE LOSSES	(365,188.38)	5,957,143.20	-	(895,755.41)	-	(918,741.49)	388,893.73	-	(410,790.75)	-
NET GOVERNMENT EQUITY	10,037,942.38	11,471,364.80	2,946,234.00	8,738,258.41	2,083,484.00	5,526,126.49	5,095,329.27	811,886.00	24,768,479.75	7,136,451.00
ADD: KENYA POWER & LIGHTING CURRENT ACCOUNT	26,823,077.14	(7,899,187.44)	(2,946,234.00)	(5,263,910.73)	(2,083,484.00)	(1,596,001.16)	(35,549,162.47)	(811,886.00)	(9,257,626.08)	(7,136,451.00)
ADD: CREDITORS	183,249.00	436,470.00	-	198,909.00	-	(19,734.00)	45,812.00	-	1,200,847.00	-
<b>TOTAL CAPITAL &amp; LIABILITIES</b>	<b>37,044,268.52</b>	<b>4,008,647.36</b>	<b>0.00</b>	<b>3,673,256.68</b>	<b>0.00</b>	<b>3,910,391.33</b>	<b>(30,408,021.20)</b>	<b>0.00</b>	<b>16,711,700.67</b>	<b>0.00</b>
<b>ASSETS</b>										
FIXED ASSETS (NET)	1,156,895.00	-	-	3,727,466.00	-	4,007,926.00	1,182,996.00	-	23,536,461.00	-
WORK IN PROGRESS (NET)	35,880,495.00	(77,476.00)	-	(302,731.00)	-	-	-	-	1,492,757.00	-
DEBTORS	6,878.52	4,086,123.36	-	248,521.68	-	(97,534.67)	(31,591,019.20)	-	(8,317,517.33)	-
<b>TOTAL ASSETS</b>	<b>37,044,268.52</b>	<b>4,008,647.36</b>	<b>0.00</b>	<b>3,673,256.68</b>	<b>0.00</b>	<b>3,910,391.33</b>	<b>(30,408,021.20)</b>	<b>0.00</b>	<b>16,711,700.67</b>	<b>0.00</b>

RURAL ELECTRIFICATION SCHEMES  
BALANCE SHEETAS AT  
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	KEHANCHA SHS.	NDIWA SHS.	CHEPALUNGU SHS.	TONGAREN SHS.	WEBUYE SHS.	KAPKUYWA/ KAPTAMA SHS.	LUGARI SHS.	MUMIAS SHS.	MBITA SHS.	NYATIKE SHS.
<b>CAPITAL AND LIABILITY</b>										
GOVERNMENT CONTRIBUTION	2,841,762.00	4,367,681.00	8,204,052.00	3,929,314.00	6,885,684.00	925,337.00	10,608,285.00	3,718,010.00	3,555,796.00	3,049,900.67
LESS: ACCUMULATED LOSSES										
-- UNREIMBURSABLE LOSSES	-	-	84,633.75	(2,302.87)	(236,923.75)	-	-	-	-	-
-- RECOVERABLE LOSSES	-	-	-	-	-	-	-	-	-	-
NET GOVERNMENT EQUITY	2,841,762.00	4,367,681.00	8,119,418.25	3,931,616.87	7,122,607.75	925,337.00	10,608,285.00	3,718,010.00	3,555,796.00	3,049,900.67
ADD: KENYA POWER & LIGHTING CURRENT ACCOUNT	(2,841,762.00)	(4,367,681.00)	216,634.67	(4,175,332.54)	(3,909,687.91)	(925,337.00)	(10,608,285.00)	(3,718,010.00)	(3,555,796.00)	(3,049,900.67)
ADD: CREDITORS	-	-	42,688.00	13,429.00	77,603.00	-	-	-	-	-
<b>TOTAL CAPITAL &amp; LIABILITIES</b>	<b>0.00</b>	<b>0.00</b>	<b>8,378,740.92</b>	<b>(230,286.67)</b>	<b>3,290,522.84</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>ASSETS</b>										
FIXED ASSETS (NET)	-	-	-	-	-	-	-	-	-	-
WORK IN PROGRESS (NET)	-	-	-	-	2,720,498.00	-	-	-	-	-
DEBTORS	-	-	8,378,740.92	(230,286.67)	570,024.84	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>0.00</b>	<b>0.00</b>	<b>8,378,740.92</b>	<b>(230,286.67)</b>	<b>3,290,522.84</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

RURAL ELECTRIFICATION SCHEMES  
BALANCE SHEET  
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## WEST KENYA AREA

	MARANI SHS.	MASABA SHS.	NYAMACHE SHS.	MAGOMBO SHS.	EKERENYO SHS.	RONGO SHS.	MUHORONI SHS.	SILISIA SHS.	KADUYI SHS.	SABATIA SHS.	TOTAL SHS.
<b>CAPITAL AND LIABILITY</b>											
GOVERNMENT CONTRIBUTION	3,364,995.71	2,495,724.71	2,495,724.71	2,029,714.00	5,380,266.00	5,079,614.67	3,302,282.00	4,010,502.00	2,386,730.00	9,584,423.00	550,861,392.98
LESS: ACCUMULATED LOSSES											
-- UNREIMBURSABLE LOSSES	(60.00)	-	-	-	-	-	-	-	-	-	32,799,361.00
-- RECOVERABLE LOSSES	(954,410.47)	-	-	-	-	(387.68)	-	-	-	-	(47,937,144.19)
NET GOVERNMENT EQUITY	4,319,467.18	2,495,724.71	2,495,724.71	2,029,714.00	5,380,266.00	5,080,002.35	3,302,282.00	4,010,502.00	2,386,730.00	9,584,423.00	565,999,176.17
ADD: KENYA POWER & LIGHTING CURRENT ACCOUNT	(2,439,347.85)	(2,495,724.71)	(2,495,724.71)	(2,029,714.00)	(5,156,621.00)	(2,792,428.35)	(3,302,282.00)	(4,010,502.00)	(2,327,452.00)	(9,584,423.00)	(203,479,876.61)
ADD: CREDITORS	106,208.00	-	-	-	-	13,429.00	-	-	13,634.00	-	34,896,041.00
TOTAL CAPITAL & LIABILITIES	1,986,327.33	0.00	0.00	0.00	223,645.00	2,301,003.00	0.00	0.00	72,912.00	0.00	397,415,340.56
<b>ASSETS</b>											
FIXED ASSETS (NET)	1,982,671.00	-	-	-	-	-	-	-	-	-	278,756,159.00
WORK IN PROGRESS (NET)	43,051.00	-	-	-	223,645.00	2,339,771.00	-	-	72,912.00	-	118,097,323.00
DEBTORS	(39,394.67)	-	-	-	-	(38,768.00)	-	-	-	-	561,858.56
TOTAL ASSETS	1,986,327.33	0.00	0.00	0.00	223,645.00	2,301,003.00	0.00	0.00	72,912.00	0.00	397,415,340.56

RURAL ELECTRIFICATION SCHEMES  
BALANCE SHEET  
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	SIKAGO SHS.	ISIOLO SHS.	KIMUNYE SHS.	NKUBU SHS.	MUKURWEINI SHS.	NAROMORU SHS.	KANYAKINE/MATERI SHS.	TIMAU SHS.	KARURUMO ISHIARA SH.	MAUA SHS.
<b>CAPITAL AND LIABILITY</b>										
GOVERNMENT CONTRIBUTION	7,557,203.00	6,256,133.00	4,300,525.00	3,117,741.00	14,460,187.00	13,277,340.00	6,903,968.00	4,045,805.00	16,363,393.00	17,327,103.00
LESS: ACCUMULATED LOSSES										
- UNREIMBURSABLE LOSSES	403,408.00	1,758,125.00	275,916.00	908,775.00	5,021,014.00	1,478,274.00	2,730,598.00	157,543.00	1,134,441.00	2,095,528.00
- RECOVERABLE LOSSES	627,176.32	(7,283,795.07)	(7,095,563.00)	(2,086,330.32)	13,596,040.35	(742,888.35)	3,049,221.57	(403,135.53)	2,020,491.59	(10,299,674.18)
NET GOVERNMENT EQUITY	6,526,618.68	11,791,803.07	11,120,172.00	4,305,296.32	(4,156,867.35)	12,541,954.35	1,124,148.43	4,291,397.53	13,208,460.41	25,531,249.18
ADD: KENYA POWER & LIGHTING CURRENT ACCOUNT	(6,141,922.56)	2,229,920.33	(10,377,511.00)	(3,909,639.64)	9,472,678.27	(10,530,907.63)	4,277,727.33	(3,628,826.29)	9,303,020.55	(8,511,875.90)
ADD: CREDITORS	263,387.00	1,604,941.00	166,859.00	538,176.00	3,904,713.00	67,330.00	451,874.00	720,663.00	(4,060,816.00)	714,988.00
<b>TOTAL CAPITAL &amp; LIABILITIES</b>	<b>648,083.12</b>	<b>15,626,664.40</b>	<b>909,520.00</b>	<b>933,832.68</b>	<b>9,220,523.92</b>	<b>2,078,376.72</b>	<b>5,853,749.76</b>	<b>1,383,234.24</b>	<b>18,450,664.96</b>	<b>17,734,361.28</b>
<b>ASSETS</b>										
FIXED ASSETS (NET)	389,012.00	2,488,420.00	301,716.00	315,190.00	7,194,649.00	1,799,697.00	4,538,353.00	425,631.00	9,406,892.00	17,083,794.00
WORK IN PROGRESS (NET)	-	1,992,633.00	11,065.00	5,933.00	1,978,116.00	-	1,176,839.00	-	3,453,305.00	-
DEBTORS	259,071.12	11,145,611.40	596,739.00	612,709.68	47,758.92	278,679.72	138,557.76	957,603.24	5,590,467.96	650,567.28
<b>TOTAL ASSETS</b>	<b>648,083.12</b>	<b>15,626,664.40</b>	<b>909,520.00</b>	<b>933,832.68</b>	<b>9,220,523.92</b>	<b>2,078,376.72</b>	<b>5,853,749.76</b>	<b>1,383,234.24</b>	<b>18,450,664.96</b>	<b>17,734,361.28</b>

RURAL ELECTRIFICATION SCHEMES  
BALANCE SHEET  
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MT. KENYA AREA

	TETU SHS.	OTHAYA SHS.	MWEA SHS.	GACHOKA SHS.	TIGANIA SHS.	NORTH IMENTI SHS.	NITHI SHS.	MATHIRA SHS.	KIENI WEST SHS.	NDIA SHS.
CAPITAL AND LIABILITY										
GOVERNMENT CONTRIBUTION	13,228,334.00	10,012,129.00	9,994,030.00	11,292,354.00	1,623,934.00	9,661,781.00	11,536,421.00	32,105,752.00	9,830,753.00	16,317,645.00
LESS: ACCUMULATED LOSSES										
- UNREIMBURSABLE LOSSES	727,772.00	324,307.00	740,765.00	622,722.00	-	1,518.00	-	253,266.00	750,132.00	43,136.00
- RECOVERABLE LOSSES	7,667,363.14	1,277,003.20	785,960.59	557,902.20	398,489.49	2,533,258.00	140,706.12	3,045,764.89	1,885,527.15	330,458.26
NET GOVERNMENT EQUITY	4,833,198.86	8,410,818.80	8,467,304.41	10,111,729.80	1,225,444.51	7,127,005.00	11,395,714.88	28,806,721.11	7,195,093.85	15,944,050.74
ADD: KENYA POWER & LIGHTING CURRENT ACCOUNT	6,309,316.78	(8,777,165.32)	964,651.55	(7,899,944.92)	(270,113.11)	(300,605.04)	(2,071,096.21)	3,011,572.09	(2,382,202.17)	(47,776,828.74)
ADD: CREDITORS	2,585,567.00	1,464,850.00	2,169,572.00	220,890.00	286,854.00	1,031,132.00	218,953.00	1,626,071.00	691,544.00	247,542.00
TOTAL CAPITAL & LIABILITIES	13,728,082.64	1,098,503.48	11,601,527.96	2,432,674.88	1,242,185.40	7,857,531.96	9,543,571.67	33,444,364.20	5,504,435.68	(31,585,236.00)
ASSETS										
FIXED ASSETS (NET)	10,965,769.00	1,021,574.00	4,593,069.00	2,342,870.00	-	101,218.00	1,651,994.00	17,353,119.00	4,900,776.00	1,559,119.00
WORK IN PROGRESS (NET)	2,420,431.00	50,016.00	6,726,140.00	-	1,093,296.00	7,381,892.00	7,917,811.00	15,995,928.00	246,634.00	4,107,221.00
DEBTORS	341,882.64	26,913.48	282,318.96	89,804.88	148,889.40	374,421.96	(26,233.33)	95,317.20	357,025.68	(37,251,576.00)
TOTAL ASSETS	13,728,082.64	1,098,503.48	11,601,527.96	2,432,674.88	1,242,185.40	7,857,531.96	9,543,571.67	33,444,364.20	5,504,435.68	(31,585,236.00)

RURAL ELECTRIFICATION SCHEMES  
BALANCE SHEET  
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	CENTRAL IMEN SHS.	GICHUGU SHS.	RUNYENJES SHS.	NTONYIRI SHS.	SOUTH IMENTI SHS.	THARAKA SHS.	GARBATULLA SHS.	IGEMBE SHS.	KIENI EAST SHS.	TOTAL SHS.
<b>CAPITAL AND LIABILITY</b>										
GOVERNMENT CONTRIBUTION	10,865,484.00	23,747,217.00	26,362,582.00	14,268,240.00	7,618,264.00	6,908,673.00	2,438,727.00			311,421,718.00
LESS: ACCUMULATED LOSSES	402,646.00	-	82,621.00	-	-	-	-	-	-	19,912,507.00
- UNREIMBURSABLE LOSSES	103,107.41	2,038,542.94	613,743.61	464,007.83	211,937.34	-	-	-	-	13,415,315.54
- RECOVERABLE LOSSES										
NET GOVERNMENT EQUITY	10,359,730.59	21,708,674.06	25,666,217.39	13,804,232.17	7,406,326.66	6,908,673.00	2,438,727.00	0.00	0.00	278,093,895.46
ADD: KENYA POWER & LIGHTING CURRENT ACCOUNT	3,078,457.41	486,917.54	6,980,632.37	2,339,657.55	(2,984,030.30)	(6,916,313.00)	(2,438,727.00)	17,375,259.00	548,017.00	(58,574,314.07)
ADD: CREDITORS	205,140.00	929,030.00	1,465,611.00	759,867.00	165,878.00	7,640.00	-	-	-	18,448,256.00
<b>TOTAL CAPITAL &amp; LIABILITIES</b>	<b>13,643,328.00</b>	<b>23,124,621.60</b>	<b>34,112,460.76</b>	<b>16,903,756.72</b>	<b>4,588,174.36</b>	<b>0.00</b>	<b>0.00</b>	<b>17,375,259.00</b>	<b>548,017.00</b>	<b>237,967,837.39</b>
<b>ASSETS</b>										
FIXED ASSETS (NET)	4,436,960.00	15,187,734.00	5,087,134.00	-	-	-	-	-	-	113,144,690.00
WORK IN PROGRESS (NET)	9,206,368.00	7,878,273.00	29,024,049.00	16,213,402.00	4,471,522.00	-	-	17,375,259.00	548,017.00	139,239,717.00
DEBTORS	-	58,614.60	1,277.76	690,354.72	116,652.36	-	-	-	-	(14,416,569.61)
<b>TOTAL ASSETS</b>	<b>13,643,328.00</b>	<b>23,124,621.60</b>	<b>34,112,460.76</b>	<b>16,903,756.72</b>	<b>4,588,174.36</b>	<b>0.00</b>	<b>0.00</b>	<b>17,375,259.00</b>	<b>548,017.00</b>	<b>237,967,837.39</b>

RURAL ELECTRIFICATION SCHEMES

BALANCE SHEET

AS AT

30TH JUNE 1995

ITEM SHS.	KABARNET SHS.	LODWAR SHS.	KAPTAGAT SHS.	LESSOS SHS.	KAPENGURIA SHS.	TURBO SHS.	KAPSOWAR SHS.	MOSOP SHS.	TAMBACH SHS.	TENGES SHS.
<b>CAPITAL AND LIABILITY</b>										
GOVERNMENT CONTRIBUTION	2,289,346.00	13,891,863.00	35,930,832.00	10,583,759.00	19,128,969.00	6,280,765.00	20,028,102.00	16,510,688.00	10,869,382.00	12,632,356.20
LESS: ACCUMULATED LOSSES										
- UNREIMBURSABLE LOSSES	984,696.00	2,036,936.00	9,125,579.00	1,272,765.00	770,876.00	(15.00)	2,704,703.00	1,938,188.00	399,611.00	765,308.00
- RECOVERABLE LOSSES	890,968.12	47,446,625.28	8,974,017.45	(2,533,275.66)	(2,605,585.07)	(2,518,965.91)	3,846,492.22	1,667,814.11	(24,083,646.21)	1,765,838.77
NET GOVERNMENT EQUITY	413,681.88	2,837,987.75	(35,591,698.28)	11,844,269.68	20,963,578.07	8,799,745.91	13,476,906.78	12,904,685.89	34,553,417.21	10,101,209.43
ADD: KENYA POWER & LIGHTING CURRENT ACCOUNT	2,431,749.68	6,164,987.21	42,265,601.92	(7,105,947.04)	4,405,316.89	10,729,472.41	(8,475,457.45)	(1,395,113.22)	(25,465,855.25)	80,585,315.53
ADD: CREDITORS	3,374,749.00	1,932,758.00	273,311.00	570,342.00	2,450,393.00	718,767.00	733,098.00	403,520.00	85,604.00	347,934.00
<b>TOTAL CAPITAL &amp; LIABILITIES ASSETS</b>	<b>6,220,180.56</b>	<b>10,935,732.96</b>	<b>6,947,214.64</b>	<b>65,731,018.84</b>	<b>5,308,664.64</b>	<b>27,819,287.96</b>	<b>5,734,547.33</b>	<b>11,913,092.67</b>	<b>9,173,165.96</b>	<b>91,034,458.96</b>
<b>FIXED ASSETS (NET)</b>	676,374.00	2,950,243.00	3,051,995.00	3,575,533.00	2,699,507.00	843,298.00	10,039,214.00	11,027,997.00	2,524,685.00	1,677,786.00
<b>WORK IN PROGRESS (NET)</b>	5,266,728.00	4,988,492.00	777,311.00	455,633.00	20,561,223.00	15,506,165.00	7,854,900.00	3,591,901.00	-	94,903.00
<b>DEBTORS</b>	277,078.56	2,996,997.96	3,117,908.64	1,277,498.64	4,558,557.96	3,898,522.32	(12,159,566.67)	(2,706,805.33)	6,648,480.96	89,261,769.96
<b>TOTAL ASSETS</b>	<b>6,220,180.56</b>	<b>10,935,732.96</b>	<b>6,947,214.64</b>	<b>65,731,018.84</b>	<b>5,308,664.64</b>	<b>27,819,287.96</b>	<b>5,734,547.33</b>	<b>11,913,092.67</b>	<b>9,173,165.96</b>	<b>91,034,458.96</b>

RURAL ELECTRIFICATION SCHEMES  
BALANCE SHEET  
AS AT  
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NORTH Rift AREA

	B/FTIMBOROA MAKUTANO SHS.	TOT DIV. SHS.	LONDIANI SHS.	KABARTONJO SHS.	MARIGAT SHS.	AINABKOI SHS.	CHEPKORIO SHS.	ALDAI SHS.	CHERANGANI SHS.	SABOTI SHS.	MOIBEN SHS.
<b>CAPITAL AND LIABILITY</b>											
GOVERNMENT CONTRIBUTION	2,264,975.00	2,930,873.00	5,512,680.00	26,747,801.20	15,068,013.20	12,288,719.00	10,293,106.00	13,587,899.00	13,607,307.00	7,518,163.00	10,989,865.00
LESS: ACCUMULATED LOSSES											
-- UNREIMBURSABLE LOSSES	(46.00)	-	(518.00)	633,407.00	3,096,289.00	1,652,449.00	534,551.00	552,079.00	176,674.00	361,150.00	-
-- RECOVERABLE LOSSES	(1,151,463.80)	-	401,739.81	(641,140.75)	5,929,763.95	(2,160,246.03)	71,666.67	981,549.12	(996,930.65)	(93,805.88)	(21,269.01)
NET GOVERNMENT EQUITY	3,416,484.80	2,930,873.00	5,111,458.19	26,755,534.95	6,041,960.25	12,796,516.03	9,686,888.33	12,054,270.88	13,827,563.65	7,250,818.88	11,011,134.01
ADD: KENYA POWER & LIGHTING CURRENT ACCOUNT	5,014,433.96	(2,930,873.00)	7,774,608.45	(8,051,007.51)	(9,504,487.58)	5,256,932.97	(2,145,069.33)	5,350,492.28	5,750,428.87	(3,112,004.88)	4,853,259.66
ADD: CREDITORS	825,094.00	-	149,771.00	2,392,694.00	(368,902.00)	727,952.00	(77,642.00)	639,247.00	(164,530.00)	16,604.00	(99,306.00)
TOTAL CAPITAL & LIABILITIES	9,256,012.76	-	13,035,837.64	21,097,221.44	(3,831,429.33)	18,781,401.00	7,464,177.00	18,044,010.16	19,413,462.52	4,155,508.00	15,765,087.67
<b>ASSETS</b>											
FIXED ASSETS (NET)	42,729.00	-	2,210,764.00	12,085,326.00	62,495,817.00	10,598,740.00	7,277,954.00	3,263,080.00	8,834,163.00	2,162,301.00	10,116,736.00
WORK IN PROGRESS (NET)	278,774.00	-	318,597.00	1,572,673.00	21,932,055.00	7,299,779.00	186,823.00	12,480,879.00	10,264,465.00	2,972,315.00	7,775,253.00
DEBTORS	8,934,509.76	-	10,506,476.64	7,439,222.44	(86,259,301.33)	882,882.00	-	2,300,051.16	314,834.52	(979,108.00)	(2,126,901.33)
TOTAL ASSETS	9,256,012.76	0.00	13,035,837.64	21,097,221.44	(3,831,429.33)	18,781,401.00	7,464,177.00	18,044,010.16	19,413,462.52	4,155,508.00	15,765,087.67

	TINDERET SHS.	SOI/MOI'S/ BRIDGE SHS.	KIMININI SHS.	KWANZA SHS.	MOGOTIO SHS.	KACHELIBA SHS.	LOKICHOGIO SHS.	KAMOBO SHS.	TOTAL SHS.	GRAND TOTAL SHS.
<b>CAPITAL AND LIABILITY</b>										
GOVERNMENT CONTRIBUTION	9,041,339.00	9,710,256.00	6,706,278.00	4,874,221.00	8,151,495.00	4,643,918.00	2,945,265.00		322,734,757.60	2,291,899,471.75
LESS: ACCUMULATED LOSSES										
-- UNREIMBURSABLE LOSSES	511,531.00								28,714,819.00	162,296,318.00
-- RECOVERABLE LOSSES	(51,214.41)	1,882,151.43	(177,997.55)	0.93		(248.80)			41,092,866.35	325,583,020.72
NET GOVERNMENT EQUITY	8,581,022.41	7,828,104.57	6,884,275.55	4,874,220.07	8,151,495.00	4,644,166.80	2,945,265.00	0.00	252,927,072.25	1,804,020,133.03
ADD: KENYA POWER & LIGHTING CURRENT ACCOUNT	(5,106,024.41)	(2,660,771.65)	(6,944,073.99)	(4,890,799.67)	(8,151,495.00)	(4,669,046.80)	(2,945,265.00)	(54,287.00)	125,733,349.33	331,473,200.76
ADD: CREDITORS	52,640.00	1,154,823.00	72,047.00	16,672.00				54,287.00	15,423,472.00	173,446,022.00
TOTAL CAPITAL & LIABILITIES	3,527,638.00	6,322,155.92	12,248.56	92.40	0.00	(24,880.00)	0.00	0.00	394,083,893.58	2,308,939,355.79
ASSETS										
FIXED ASSETS (NET)	4,503,767.00	6,406,639.00							225,191,994.00	1,082,344,966.00
WORK IN PROGRESS (NET)	2,979.00	(4,933,115.00)	8,245.00						127,796,313.00	928,337,568.00
DEBTORS	(979,108.00)	4,848,631.92	4,003.56	92.40		(24,880.00)			41,095,586.58	298,256,831.79
TOTAL ASSETS	3,527,638.00	6,322,155.92	12,248.56	92.40	0.00	(24,880.00)	0.00	0.00	394,083,893.58	2,308,939,355.79

RURAL ELECTRIFICATION SCHEMES  
 NOTES TO THE ACCOUNTS  
 FOR THE YEAR ENDED 30TH JUNE 1995

1. ACCOUNTING POLICIES:

a) BASIS OF ACCOUNTING

THE FUND PREPARES ITS ACCOUNTS ON THE HISTORICAL COST BASIS OF ACCOUNTING

b) REVENUE

REVENUE REPRESENTS THE TOTAL INCOME FROM THE SALE OF ELECTRICITY BILLED DURING THE YEAR EXCLUDING GOVT. TAX

c) DEPRECIATION

IS PROVIDED IN ACCORDANCE WITH THE REQUIREMENTS OF THE ELECTRIC POWER ACT. THIS WRITES DOWN THE COST OF FIXED ASSETS TO RESIDUAL VALUE BY EQUAL INSTALLMENTS OVER THEIR ESTIMATED USEFUL LIVES. NO DEPRECIATION IS PROVIDED ON ADDITIONS DURING THE YEAR.

d) FIXED ASSETS

ADDED DURING THE YEAR ARE CAPITALISED NET OF CONSUMERS' CONTRIBUTIONS

2. SCHEMES

THE FOLLOWING 133 SCHEMES WERE IN OPERATION AS AT 30TH JUNE 1994, NAMELY MARSABIT, KIHARU, KANDARA, MOYALE, CHURA, MANDERA, WANJIR, SULTAN HAMUD, KITUI, MWINGI, GATUNDU, GITHUNGURI, NGONG, KANGEMA, KIKUYU, KIAMBAA, KIGUMO, LARI, KANGUNDO, MASI, LIMURU, KALAMBA, KILOME, KAJIADO, KAJIADO, JUJA, GATANGA, YATTA AND CENTRAL DIV, MACHAKOS, KALOLENI, RIBE/RABAI, MAMBURUJI, MTTITO ANDEI, KINANAGO, TAVETA, LOITOKITOK, MSAMBWENI, GANZE, WUNDANYI, AND MAGARINI, NAROK, RUMURUTI, ELDAMA RAVINE, MARALAL, KINUNGI, MARMAENT, NAIREGIE ENKARE, MANGU/KIAMUNYI, KINANGOP, OL JORO OROK, NDARAGWA, OL KALAU, BAHATI, KIUNGURURIA/ITHEREERO, NAIVASHA, KIPPIRI, AND OLE NGURUONE, BUTERE, IRIANYI, VIHIGA, LUGULU, KIMILILI, BUSIA, MIGORI, NYIYA, OGEMBO, HAMISI, NAMBALE, UKWALA, AMAGORO, KAPSOKWANYI, OYUGIS, NYAKACH, MALAKISI, NDERE, SAWAGONGO, BELGUT, MASENO, NYANDO, AWELO/BORO, LURAMBI, BONDO, MARANI, HAKATI, BURET, KARACHUONYO, BORABU, BUNYALA, SHINYALU, NYAMIRA, AND WEBUYE, SIAKAGO, ISIOLO, KIMUNYE, NKUBU, MUKURWEINI, NAROMORU, KANYAKINE, TIMAU, KARURUMO, ISHARA, MAUA, TETU, OTHAYA, RUNYENJES, KIENI WEST, MATHIRA, GICHUGU, MWEA, GACHOKA, TIGANIA, NORTH, IMENTI, NTONYIRI, NITHI AND NDIA, ITEN, KABARNET, LODWAR, KAPTAGAT, LESSOS, KAPENGURIA, TURBO, KAPSOWAR, MOSOP, TAMBACH, TENGES, BURNI/FORREST, LONDIANI, KABARTONJO, AINABKOI, SOI/MOI, SBRIDGE, ALDAI, AND KIMINI.

3. REVENUE & EXPENDITURE

RECURRENT COSTS OTHER THAN OPERATING AND MAINTENANCE COSTS HAVE BEEN CHARGED TO THE SCHEMES ON THE BASIS OF THE AVERAGE 1A

RURAL ELECTRIFICATION SCHEMES  
NOTES TO THE ACCOUNTS (CONTINUED)

	LAND AND BUILDINGS KSHS.	TRANSMISSION & DISTRIBUTION KSHS.	OTHERS KSHS.	TOTAL TO 30.6.95 KSHS
COST AS AT 1ST JULY 1994	15,984,084.00	1,140,570,451.00	6,012,822.00	1,162,567,357.00
ADDITIONS IN THE YEAR	-	82,432,896.00	-	82,432,896.00
RETIREMENTS	-	(354,260.00)	-	(354,260.00)
TOTAL	15,984,084.00	1,222,649,087.00	6,012,822.00	1,244,645,993.00
DEPRECIATION	-	-	-	-
AS AT 1ST JULY 1994	4,453,017.00	112,391,986.00	3,285,350.00	120,130,353.00
CHARGE FOR THE YEAR	-	42,216,641.00	-	42,216,641.00
ELIMINATION ON RETIREMENT	-	(50,674.00)	-	(50,674.00)
NET BOOK VALUE	4,453,017.00	154,557,953.00	3,285,350.00	162,296,320.00
AT 30TH JUNE 1995	11,531,067.00	1,068,091,134.00	2,727,472.00	1,082,344,966.00
WORK IN PROGRESS (NET)	-	-	-	928,337,558.00
NET BOOK VALUE	-	-	-	2,010,682,524.00
AT 30TH JUNE 1994	11,531,067.00	1,028,214,465.00	2,727,472.00	1,042,473,004.00
WORK IN PROGRESS	-	-	-	751,225,953.00
	-	-	-	1,793,698,957.00

RURAL ELECTRIFICATION SCHEMES NOTES TO THE ACCOUNTS CONTINUED  
FIXED ASSETS AND WORK IN PROGRESS (CONSOLIDATED)

(ALL AREAS CONSOLIDATED)

F.A. &amp; W.I.P.

	NAIROBI SHS.	COAST SHS.	CENTRAL RIFT SHS.	WEST KENYA SHS.	MT. KENYA SHS.	NORTH RIFT SHS.	TOTAL SHS.
COST AT 30TH JUNE '95	280,325,950.00	88,174,051.00	177,622,353.00	311,560,225.00	133,057,198.00	253,906,813.00	1,244,645,990.00
DEPRECIATION	44,272,611.00	13,499,188.00	26,019,240.00	33,688,750.00	20,700,936.00	29,198,959.00	167,379,684.00
NET BOOK VALUE	236,052,739.00	74,674,863.00	151,603,113.00	277,871,475.00	112,356,262.00	224,707,854.00	1,077,266,306.00
WORK IN PROGRESS	386,172,285.00	53,479,554.00	102,676,951.00	117,572,569.00	139,239,717.00	127,796,313.00	926,937,389.00
TOTAL	622,225,024.00	128,098,925.00	254,280,064.00	395,444,044.00	251,595,979.00	352,504,167.00	2,004,148,203.00
PRIOR YEAR -- '94							
NET BOOK VALUE	234,296,655.00	77,473,845.00	140,555,469.00	276,116,164.00	114,909,537.00	199,121,334.00	1,042,473,004.00
WORK IN PROGRESS	344,455,209.00	41,305,687.00	80,112,065.00	67,839,439.00	121,299,040.00	96,214,513.00	751,225,953.00
TOTAL	578,751,864.00	118,779,532.00	220,667,534.00	343,955,603.00	236,208,577.00	295,335,847.00	1,793,698,957.00
CONSUMERS CONTRIBUTIONS AS AT 30TH JUNE 1994							
CAPITALISED	13,806,715.00	600,837.00	8,651,011.00	22,118,857.00	11,027,887.00	13,739,204.00	71,543,605.00
UNCAPITALISED	56,290,767.00	4,402,920.00	12,013,791.00	22,152,917.00	12,259,903.00	5,810,291.00	120,064,191.00
TOTAL	70,113,032.00	5,003,757.00	20,664,802.00	44,271,774.00	23,287,790.00	19,549,495.00	191,623,346.00

NOTE 7

(NAIROBI AREA)

F.A. &amp; W.I.P.

RURAL ELECTRIFICATION SCHEMES NOTES TO THE ACCOUNTS CONTINUED  
FIXED ASSETS AND WORK IN PROGRESS (CONSOLIDATED)

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	MARSABIT SHS.	MANDERA SHS.	CHIURA SHS.	KIHARU SHS.	KANDARA SHS.	WAJIR SHS.	SULTAN HAMUD SHS.	MOYALE SHS.	GITHUNGURI SHS.
COST AT 30TH JUNE '95	6,112,457.00	9,758,695.00	3,560,733.00	17,119,789.00	14,711,746.00	17,816,883.00	2,689,623.00	25,549,470.00	8,976,520.00
DEPRECIATION	2,868,972.00	3,048,882.00	1,517,931.00	4,911,763.00	2,117,394.00	6,420,908.00	1,145,851.00	2,875,338.00	2,117,458.00
NET BOOK VALUE	3,243,485.00	6,709,813.00	2,042,802.00	12,208,026.00	12,594,352.00	11,395,975.00	1,543,772.00	22,674,132.00	6,859,062.00
WORK IN PROGRESS	115,647,505.00	42,340,494.00	--	--	9,522,660.00	2,595,538.00	36,966.00	759,416.00	17,916,511.00
TOTAL	118,890,990.00	49,050,307.00	2,042,802.00	12,208,026.00	22,117,012.00	13,991,513.00	1,580,738.00	23,433,548.00	24,775,573.00
PRIOR YEAR - '94									
NET BOOK VALUE	3,535,461.00	6,809,040.00	2,219,551.00	12,966,282.00	12,947,247.00	12,413,286.00	1,711,163.00	22,619,683.00	7,725,610.00
WORK IN PROGRESS	176,057,923.00	151,064,270.00	--	301.00	8,707,331.00	2,832,588.00	221,511.00	1,213,195.00	15,317,704.00
TOTAL	179,593,384.00	157,873,310.00	2,219,551.00	12,966,583.00	21,654,578.00	15,245,874.00	1,932,674.00	23,832,878.00	23,043,314.00
CONSUMERS CONTRIBUTIONS AS AT 30TH JUNE 1994									
CAPITALISED	740,606.00	1,210,438.00	--	92,926.00	669,321.00	1,714,273.00	3,079,279.00	448,690.00	125,764.00
UNCAPITALISED	219,257.00	1,947,155.00	505,926.00	3,396,369.00	2,414,058.00	1,129,891.00	459,863.00	192,992.00	4,963,776.00
TOTAL	959,863.00	3,157,593.00	505,926.00	3,489,315.00	3,083,379.00	2,844,164.00	3,539,142.00	641,682.00	5,089,540.00

NOTE 7

(NAIROBI AREA)

F.A. &amp; W.I.P.

RURAL ELECTRIFICATION SCHEMES NOTES TO THE ACCOUNTS CONTINUED  
FIXED ASSETS AND WORK IN PROGRESS (CONSOLIDATED)

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	KIKUYU SHS.	KANGEMA SHS.	MWINGI SHS.	GATUNDU SHS.	MASII SHS.	LARI SHS.	KIAMBAA SHS.	NGONG SHS.	KIGUMO SHS.
COST AT 30TH JUNE '95	5,095,834.00	2,930,890.00	12,841,415.00	18,815,512.00	15,620,695.00	17,562,711.00	4,235,235.00	2,620,696.00	11,110,587.00
DEPRECIATION	360,722.00	272,717.00	1,270,929.00	2,677,210.00	2,562,387.00	2,069,349.00	733,078.00	203,422.00	382,501.00
NET BOOK VALUE	4,735,112.00	2,658,173.00	11,570,486.00	16,138,302.00	13,058,308.00	15,493,362.00	3,502,157.00	2,417,274.00	10,728,086.00
WORK IN PROGRESS	6,038,423.00	31,466,318.00	945.00	2,232,269.00	33,236,835.00	2,474,873.00	14,890,978.00	51,535,357.00	2,525,422.00
TOTAL	10,773,535.00	34,124,491.00	11,571,431.00	18,370,571.00	46,295,143.00	17,968,235.00	18,393,135.00	53,952,631.00	13,253,508.00
06/04/95									
PRIOR YEAR - '94									
NET BOOK VALUE	4,719,045.00	1,392,873.00	4,208,796.00	17,185,903.00	13,729,316.00	15,998,339.00	3,572,875.00	2,417,274.00	9,754,625.00
WORK IN PROGRESS	3,317,239.00	26,953,393.00	90,417.00	1,086,641.00	35,974,182.00	1,315,769.00	14,443,054.00	49,314,030.00	2,854,319.00
TOTAL	8,036,284.00	28,346,266.00	4,299,213.00	18,272,544.00	49,703,498.00	17,314,108.00	18,015,929.00	51,731,304.00	12,608,944.00
CONSUMERS CONTRIBUTIONS AS AT 30TH JUNE 1994									
CAPITALISED	299,352.00	252,519.00	545,000.00	2,363,341.00	-	289,149.00	118,856.00	1,367,719.00	137,576.00
UNCAPITALISED	2,479,487.00	3,433,754.00	1,637,114.00	1,032,499.00	1,214,323.00	1,982,536.00	2,675,089.00	8,634,280.00	113,126.00
TOTAL	2,778,839.00	3,686,273.00	2,182,114.00	3,395,840.00	1,214,323.00	2,271,685.00	2,796,945.00	10,001,999.00	250,702.00

RURAL ELECTRIFICATION SCHEMES NOTES TO THE ACCOUNTS CONTINUED  
FIXED ASSETS AND WORK IN PROGRESS (CONSOLIDATED)

	LIMURU SHS.	JUJA SHS.	KAJIADO SHS.	KALAMBA SHS.	KILOME SHS.	KANGUNDO SHS.	KITUI SHS.	MAKUYU SHS.	GATANGA SHS.	KIBWEZI SHS.
COST AT 30TH JUNE '95	4,223,571.00	5,433,065.00	6,483,179.00	-	15,675,945.00	216,666.00	13,993,786.00	-	1,133,485.00	2,284,365.00
DEPRECIATION	152,210.00	328,862.00	244,287.00	-	1,642,722.00	9,954.00	2,517,146.00	-	31,369.00	170,117.00
NET BOOK VALUE	4,071,361.00	5,104,203.00	6,238,892.00	0.00	14,033,223.00	206,712.00	11,476,640.00	-	1,102,116.00	2,114,248.00
WORK IN PROGRESS	36,879.00	243,939.00	437,386.00	9,860,665.00	686,842.00	14,100,887.00	-	4,254,932.00	515,947.00	10,553,124.00
TOTAL	4,110,240.00	5,348,142.00	6,676,278.00	9,860,665.00	14,720,065.00	14,307,599.00	11,476,640.00	4,254,932.00	1,618,063.00	12,667,372.00
PRIOR YEAR - '94										
NET BOOK VALUE	4,223,571.00	5,329,924.00	6,483,179.00	-	14,504,530.00	216,666.00	12,032,061.00	-	1,133,485.00	2,284,365.00
WORK IN PROGRESS	11,984.00	(95,356.00)	(1,559.00)	530,665.00	614,836.00	4,419,785.00	6,704,227.00	4,055,195.00	1,570.00	6,126,797.00
TOTAL	4,235,555.00	5,234,568.00	6,481,620.00	530,665.00	15,119,366.00	4,636,451.00	18,736,288.00	4,055,195.00	-	8,411,162.00
CONSUMERS CONTRIBUTIONS AS AT 30TH JUNE 1994										
CAPITALISED	-	104,500.00	-	-	20,406.00	14,500.00	-	-	-	-
UNCAPITALISED	780,997.00	501,096.00	152,000.00	6,500.00	329,000.00	487,855.00	1,272,714.00	38,500.00	671,045.00	11,647,531.00
TOTAL	780,997.00	605,596.00	152,000.00	6,500.00	349,406.00	502,355.00	1,272,714.00	38,500.00	671,045.00	11,647,531.00

RURAL ELECTRIFICATION SCHEMES NOTES TO THE ACCOUNTS CONTINUED  
FIXED ASSETS AND WORK IN PROGRESS (CONSOLIDATED)

(NAROBI AREA)	KATHIANI SHS.	KONZA SHS.	EL WAK SHS.	KYANGWITHYA SHS.	NAROBI PROV. SHS.	MACHAKOS CENTRAL SHS.	KAJIADO CENTRAL SHS.	YATTA SHS.	MAKUENI SHS.	TOTAL SHS.
F.A. & W.I.P.										
COST AT 30TH JUNE '95	-	5,125,366.00	-	11,045,979.00	1,436,315.00	6,658,901.00	6,621,242.00	2,863,994.00	-	280,325,350.00
DEPRECIATION	-	192,590.00	-	824,221.00	-	244,287.00	20,335.00	337,699.00	-	44,272,611.00
NET BOOK VALUE	-	4,932,776.00	-	10,221,758.00	1,436,315.00	6,414,614.00	6,600,907.00	2,526,295.00	0.00	236,052,739.00
WORK IN PROGRESS	-	6,951,856.00	-	2,102,295.00	(279,058.00)	3,183,167.00	-	300,914.00	-	386,172,285.00
TOTAL	-	11,884,632.00	-	12,324,053.00	1,157,257.00	9,597,781.00	6,600,907.00	2,827,209.00	0.00	622,225,024.00
06/04/95										
PRIOR YEAR - '94	-	5,125,366.00	-	11,045,979.00	-	6,658,901.00	6,621,242.00	2,711,017.00	-	234,296,655.00
NET BOOK VALUE	-	28,662.00	-	205,144.00	(296,672.00)	-	-	(23,372.00)	-	344,455,209.00
WORK IN PROGRESS	-	5,154,028.00	0.00	11,251,123.00	-	-	-	2,687,645.00	0.00	578,751,864.00
TOTAL	0.00	5,182,690.00	0.00	11,456,267.00	(296,672.00)	-	-	2,664,273.00	0.00	578,751,864.00
CONSUMERS CONTRIBUTIONS AS AT 30TH JUNE 1994										
CAPITALISED	-	-	-	-	55,000.00	-	157,500.00	-	-	13,806,715.00
UNCAPITALISED	249,190.00	410,500.00	(15,550.00)	1,475.00	415,218.00	804,500.00	(256,707.00)	360,388.00	220,000.00	56,290,767.00
TOTAL	249,190.00	410,500.00	(15,550.00)	1,475.00	470,218.00	804,500.00	(99,207.00)	360,388.00	220,000.00	70,113,032.00

## NOTE 7

(COAST AREA)

F.A. &amp; W.I.P.

RURAL ELECTRIFICATION SCHEMES NOTES TO THE ACCOUNTS CONTINUED  
FIXED ASSETS AND WORK IN PROGRESS (CONSOLIDATED)

PAGE 62

	KILIFI SHS.	BAHARI SHS.	MTITO ANDEI SHS.	KINANGO SHS.	TEVATA SHS.	LOITOKITOK SHS.	GANZE SHS.	MSAMBWENI SHS.
COST AT 30TH JUNE '95	9,680,927.00	236,145.00	920,537.00	1,468,663.00	12,459,216.00	20,702,639.00	-	38,267,676.00
DEPRECIATION	3,226,056.00	9,969.00	541,798.00	584,760.00	3,244,131.00	3,483,073.00	-	1,192,316.00
NET BOOK VALUE	6,454,871.00	226,176.00	378,739.00	883,903.00	9,215,085.00	17,219,566.00	0.00	37,075,360.00
WORK IN PROGRESS			(25,009.00)	-	7,931,871.00	7,143.00	14,803,568.00	(18,954.00)
TOTAL	6,454,871.00	226,176.00	353,730.00	883,903.00	17,146,956.00	17,226,709.00	14,803,568.00	37,056,406.00
PRIOR YEAR - '94								
NET BOOK VALUE	6,454,871.00	236,145.00	784,840.00	948,011.00	9,512,843.00	18,197,339.00	-	37,832,777.00
WORK IN PROGRESS	513,587.00	1,870,535.00	(254,615.00)	-	8,332,330.00	5,726.00	660,042.00	(21,818.00)
TOTAL	6,968,458.00	2,106,680.00	530,225.00	948,011.00	17,845,173.00	18,203,065.00	660,042.00	37,810,959.00
CONSUMERS CONTRIBUTIONS AS AT 30TH JUNE 1994								
CAPITALISED	568,437.00	-	32,400.00	-	284,944.00	-	124,766.00	670,853.00
UNCAPITALISED	547,453.00	634,738.00	43,416.00	77,436.00	4,493,202.00	539,910.00	4,233.00	2,108,249.00
TOTAL	1,115,890.00	634,738.00	75,816.00	77,436.00	4,778,146.00	539,910.00	128,999.00	2,779,102.00

(COAST AREA)

F.A. & W.I.P.

	LAMU SHS.	MAGARINI SHS.	WUNDANYI SHS.	VOI SHS.	HOLA SHS.	KALOLENI	TOTAL SHS.
COST AT 30TH JUNE '95	-	4,191,003.00	(99,535.00)	346,780.00	-	-	88,174,051.00
DEPRECIATION	-	773,868.00	-	-	-	443,217.00	13,499,188.00
NET BOOK VALUE	0.00	3,417,135.00	(99,535.00)	346,780.00	0.00	(443,217.00)	74,674,863.00
WORK IN PROGRESS	4,071,923.00	7,741,513.00	14,838,632.00	3,630,158.00	-	498,709.00	53,479,554.00
TOTAL	4,071,923.00	11,158,648.00	14,739,097.00	3,976,938.00	0.00	55,492.00	128,098,925.00
06/04/95							
PRIOR YEAR - '94							
NET BOOK VALUE	-	3,606,554.00	(99,535.00)	-	-	-	77,473,845.00
WORK IN PROGRESS	4,058,100.00	7,902,029.00	15,138,587.00	3,101,184.00	-	-	41,305,687.00
TOTAL	4,058,100.00	11,508,583.00	15,039,052.00	3,101,184.00	0.00	0.00	118,779,532.00
CONSUMERS CONTRIBUTIONS AS AT 30TH JUNE 1994							
CAPITALISED	-	-	518,531.00	-	-	-	2,199,931.00
UNCAPITALISED	1,327,647.00	1,007,488.00	746,650.00	5,000.00	1,100.00	-	11,536,522.00
TOTAL	1,327,647.00	1,007,488.00	1,265,181.00	5,000.00	1,100.00	0.00	13,796,453.00

RURAL ELECTRIFICATION SCHEMES NOTES TO THE ACCOUNTS CONTINUED  
FIXED ASSETS AND WORK IN PROGRESS (CONSOLIDATED)

NOTE 7  
(CENTRAL RIFT AREA)

F. A. & W.I.P.	NAROK SHS.	RUMURUTI SHS.	ELDAMA RAVINE SHS.	MARALAL SHS.	KINUNGI SHS.	MARMANET SHS.	NAIPEGIE ENKARE SHS.	KINANGOP SHS.	OLKUTO SHS.	OL KALAU SHS.
COST AT 30TH JUNE '95	7,297,998.00	3,075,507.00	31,455,556.00	11,489,953.00	1,932,047.00	18,400,701.00	-	2,743,975.00		231,865.00
DEPRECIATION	3,213,829.00	1,764,717.00	10,639,526.00	5,281,285.00	430,123.00	1,552,053.00	-	677,599.00		42,437.00
NET BOOK VALUE	4,084,169.00	1,310,790.00	20,816,030.00	6,208,668.00	1,501,924.00	16,848,648.00	-	2,066,376.00	0.00	189,428.00
WORK IN PROGRESS	727,755.00	37,201.00	9,878,283.00	707,758.00	-	3,442,819.00	2,185,977.00	12,648,118.00		21,399,593.00
TOTAL	4,811,924.00	1,347,991.00	30,694,313.00	6,916,426.00	1,501,924.00	20,291,467.00	2,185,977.00	14,714,494.00	0.00	21,589,021.00
PRIOR YEAR - '94										
NET BOOK VALUE	4,608,721.00	1,548,096.00	23,251,437.00	6,970,626.00	1,626,157.00	17,487,459.00	-	2,255,118.00		201,167.00
WORK IN PROGRESS	559,954.00	33,220.00	12,023,585.00	551,983.00		1,318,307.00	2,168,808.00	10,432,365.00		20,774,530.00
TOTAL	5,169,675.00	1,581,316.00	35,275,022.00	7,522,609.00	1,626,157.00	18,805,766.00	2,168,808.00	12,687,483.00	0.00	20,975,697.00
CONSUMERS CONTRIBUTIONS AS AT 30TH JUNE 1994										
CAPITALISED	1,037,337.00	283,843.00	2,544,809.00	1,177,322.00	-	-	-	-		187,700.00
UNCAPITALISED	1,596,243.00	136,783.00	(2,019,351.00)	631,284.00	85,839.00	825,790.00	301,533.00	808,249.00	2,500.00	398,264.00
TOTAL	2,633,580.00	420,626.00	525,458.00	1,808,606.00	86,839.00	825,790.00	301,533.00	808,249.00	2,500.00	585,964.00

RURAL ELECTRIFICATION SCHEMES NOTES TO THE ACCOUNTS CONTINUED  
FIXED ASSETS AND WORK IN PROGRESS (CONSOLIDATED)

NOTE 7

(CENTRAL RIFT AREA)  
F.A. & W.I.P.

	BAHATI SHS.	MANGU KIAMUNYI MOLLO SHS.	KILGORIS SHS.	NAIVASHA SHS.	OLJOROROK SHS.	NDARAGWA SHS.	KUINGURURIA ITHERERO SHS.	KIPIPI SHS.	OLENGURUONE SHS.	RONGAI	TOTAL SHS.
COST AT 30TH JUNE '96	14,630,207.00	41,170,333.00	20,452,262.00	-	1,264,520.00	6,795,063.00	3,897,849.00	-	12,784,517.00	-	177,622,353.00
DEPRECIATION	1,250.00	492,277.00	902,075.00	-	49,074.00	232,683.00	142,587.00	-	597,725.00	-	26,015,240.00
NET BOOK VALUE	14,628,957.00	40,678,056.00	19,550,187.00	-	1,215,446.00	6,562,380.00	3,755,262.00	-	12,186,792.00	0.00	151,607,113.00
WORK IN PROGRESS	8,842,755.00	11,768,362.00	-	(137,554.00)	1,174,695.00	837,546.00	-	-	27,727,040.00	1,436,603.00	102,676,951.00
TOTAL	23,471,712.00	52,446,418.00	19,550,187.00	(137,554.00)	2,390,141.00	7,399,926.00	3,755,262.00	-	39,913,832.00	1,436,603.00	254,290,064.00
PRIOR YEAR - '94											
NET BOOK VALUE	2,283,825.00	39,480,634.00	20,199,131.00	-	1,264,520.00	6,539,553.00	3,897,849.00	-	8,940,176.00	-	140,555,469.00
WORK IN PROGRESS	4,323,163.00	7,203,646.00	-	(137,554.00)	2,049,578.00	248,074.00	-	-	18,562,406.00	-	80,112,065.00
TOTAL	6,606,988.00	46,684,280.00	20,199,131.00	-	3,314,098.00	6,787,627.00	3,897,849.00	-	27,502,582.00	0.00	220,667,534.00
CONSUMERS CONTRIBUTIONS AS AT 30TH JUNE 1994											
CAPITALISED	3,252,500.00	22,500.00	-	-	-	10,000.00	-	-	135,000.00	-	8,651,011.00
UNCAPITALISED	5,416,724.00	1,784,252.00	893,548.00	20,000.00	776,193.00	220,240.00	85,000.00	17,500.00	22,200.00	-	12,013,791.00
TOTAL	8,669,224.00	1,816,752.00	893,548.00	20,000.00	776,193.00	290,240.00	85,000.00	17,500.00	157,200.00	0.00	20,664,802.00

NOTE 7

(WEST KENYA AREA)

F.A. &amp; W.I.P.

RURAL ELECTRIFICATION SCHEMES NOTES TO THE ACCOUNTS CONTINUED  
FIXED ASSETS AND WORK IN PROGRESS (CONSOLIDATED)

PAGE 66

	BUTERE SHS.	IRIANYI SHS.	VIHIGA SHS.	LUGULU SHS.	KIMILILI SHS.	BUSIA SHS.	MIGORI SHS.	NGIYA SHS.	OGEEMBO SHS.
COST AT 30TH JUNE '95	826,282.00	3,024,978.00	7,766,251.00	6,602,036.00	1,370,827.00	18,763,511.00	24,317,570.00	62,548.00	398,460.00
DEPRECIATION	287,300.00	1,471,397.00	2,478,680.00	1,836,561.00	386,564.00	5,797,508.00	4,832,242.00	5,455.00	639.00
NET BOOK VALUE	538,982.00	1,553,581.00	5,287,571.00	4,765,475.00	984,263.00	12,966,003.00	19,485,328.00	57,093.00	397,821.00
WORK IN PROGRESS	25,595.00	9,801,795.00	11,219,204.00	3,568,171.00	1,848,348.00	7,438,189.00	5,666,447.00	23,899.00	10,020.00
TOTAL	564,577.00	11,355,376.00	16,508,775.00	8,333,626.00	2,832,611.00	20,404,192.00	25,151,775.00	80,792.00	407,841.00
PRIOR YEAR - '94									
NET BOOK VALUE	564,677.00	1,748,793.00	5,931,245.00	5,181,274.00	1,035,160.00	13,784,124.00	10,104,911.00	57,093.00	399,062.00
WORK IN PROGRESS	(133,843.00)	7,238,572.00	201,429.00	752.00	1,325,594.00	2,065,612.00	15,546,499.00	22,743.00	9,866.00
TOTAL	430,834.00	8,987,365.00	6,132,674.00	5,182,026.00	2,360,754.00	15,849,736.00	25,651,410.00	79,836.00	408,928.00
CONSUMERS CONTRIBUTIONS AS AT 30TH JUNE 1994									
CAPITALISED	617,707.00	5,730,187.00	397,343.00	29,778.00	353,853.00	5,660,248.00	2,169,639.00	54,992.00	404,925.00
UNCAPITALISED	20,818.00	1,338,673.00	61,743.00	222,153.00	810,655.00	(240,900.00)	1,506,864.00	108,221.00	752,313.00
TOTAL	638,525.00	7,068,860.00	459,086.00	251,931.00	1,164,508.00	5,419,348.00	3,676,503.00	163,213.00	1,157,238.00

RURAL ELECTRIFICATION SCHEMES NOTES TO THE ACCOUNTS CONTINUED  
FIXED ASSETS AND WORK IN PROGRESS (CONSOLIDATED)

(WEST KENYA AREA)

F.A. &amp; W.I.P.

	HAMISI SHS.	NAMBALE SHS.	OYUGIS SHS.	UKWALA SHS.	AMAGORO SHS.	KAPSO KWANY SHS.	NYAKACH SHS.	MALAKISI SHS.	HAKATI SHS.
COST AT 30TH JUNE '95	12,400,012.00	8,693,436.00	5,173,799.00	14,118,182.00	3,708,568.00	3,429,453.00	4,950,735.00	12,851,869.00	47,272,091.00
DEPRECIATION	1,795,181.00	279,825.00	978,678.00	70,708.00	873,357.00	923,902.00	429,683.00	959,992.00	2,635,342.00
NET BOOK VALUE	10,604,831.00	8,413,611.00	4,195,121.00	14,047,474.00	2,835,211.00	2,505,551.00	4,521,052.00	11,891,877.00	44,636,749.00
WORK IN PROGRESS	39,060.00	9,190.00	147,935.00	462,672.00	-	-	13,144.00	1,354,988.00	1,252,182.00
<b>TOTAL</b>	<b>10,643,891.00</b>	<b>8,422,801.00</b>	<b>4,343,056.00</b>	<b>14,510,146.00</b>	<b>2,835,211.00</b>	<b>2,505,551.00</b>	<b>4,534,196.00</b>	<b>13,246,865.00</b>	<b>45,888,931.00</b>
PRIOR YEAR - '94									
NET BOOK VALUE	11,447,813.00	8,438,837.00	4,429,914.00	14,078,082.00	3,063,836.00	2,709,042.00	4,521,052.00	12,530,429.00	46,449,809.00
WORK IN PROGRESS	39,060.00	9,190.00	132,610.00	462,674.00	-	-	-	39,560.00	700,508.00
<b>TOTAL</b>	<b>11,486,873.00</b>	<b>8,448,027.00</b>	<b>4,562,524.00</b>	<b>14,540,756.00</b>	<b>3,063,836.00</b>	<b>2,709,042.00</b>	<b>4,521,052.00</b>	<b>12,569,989.00</b>	<b>47,150,317.00</b>
CONSUMERS CONTRIBUTIONS AS AT 30TH JUNE 1994									
CAPITALISED	64,891.00	93,203.00	355,300.00	350,389.00	128,551.00	6,941.00	389,139.00	13,151.00	30,144.00
UNCAPITALISED	127,044.00	198,207.00	404,875.00	(393,471.00)	82,937.00	14,114.00	219,703.00	367,741.00	(274,811.00)
<b>TOTAL</b>	<b>191,735.00</b>	<b>291,410.00</b>	<b>760,175.00</b>	<b>(43,082.00)</b>	<b>211,468.00</b>	<b>21,055.00</b>	<b>608,842.00</b>	<b>380,892.00</b>	<b>(244,667.00)</b>

(WEST KENYA AREA)  
RURAL ELECTRIFICATION SCHEMES NOTES TO THE ACCOUNTS CONTINUED  
FIXED ASSETS AND WORK IN PROGRESS (CONSOLIDATED)

F.A. & W.I.P.	BELGUT SHS.	BONDO SHS.	NYAMIRA SHS.	NYANDO SHS.	LURAMBI SHS.	MANGA SHS.	B/MOCHENGO NYANGOSO SHS.	MASENO SHS.	KIPKELION SHS.
COST AT 30TH JUNE '95	7,555,744.00	35,582,235.00	22,290,368.00	1,173,918.00	27,158,667.00	-	-	156,409.00	-
DEPRECIATION	(178.00)	4,379,450.00	193,902.00	251,078.00	538,852.00	-	-	-	-
NET BOOK VALUE	7,555,922.00	31,202,785.00	22,096,466.00	922,840.00	26,619,815.00	-	-	156,409.00	-
WORK IN PROGRESS	178,071.00	10,286,201.00	462,823.00	697,495.00	140,195.00	-	-	810,880.00	-
TOTAL	7,733,993.00	41,491,986.00	22,559,289.00	1,620,335.00	26,760,010.00	-	-	967,289.00	-
PRIOR YEAR - '94									
NET BOOK VALUE	7,555,922.00	33,578,429.00	22,184,957.00	1,042,458.00	26,972,578.00	-	-	156,409.00	-
WORK IN PROGRESS	3,214.00	7,833,030.00	449,864.00	2,003,919.00	237.00	-	-	414,340.00	-
TOTAL	7,559,136.00	41,411,459.00	22,634,821.00	3,046,377.00	26,972,815.00	-	-	570,749.00	-
CONSUMERS CONTRIBUTIONS AS AT 30TH JUNE 1994									
CAPITALISED	35,593.00	5,000,000.00	73,326.00	-	44,242.00	-	-	10,000.00	-
UNCAPITALISED	4,085,174.00	1,809,155.00	785,344.00	261,500.00	322,190.00	322,973.00	-	523,500.00	250,000.00
TOTAL	4,120,767.00	6,809,155.00	858,670.00	261,500.00	366,432.00	322,973.00	0.00	533,500.00	250,000.00

	BORABU (MATUTU) SHS.	EMUHAYA SHS.	KABRAS SHS.	KARACHUONYO SHS.	RONGO SHS.	BOMET SHS.	BURET SHS.	SHINYALU SHS.	NDERE SAWAGONGO SHS.
COST AT 30TH JUNE '95	1,990,853.00	-	-	2,960,051.00	-	1,156,895.00	23,536,461.00	4,207,189.00	4,888,982.00
DEPRECIATION	68,759.00	-	-	28,268.00	-	63,568.00	757,061.00	479,723.00	881,066.00
NET BOOK VALUE	1,922,094.00	-	-	2,931,782.00	-	1,093,327.00	22,779,400.00	3,727,466.00	4,007,926.00
WORK IN PROGRESS	2,812,432.00	-	7,251,220.00	10,181,445.00	2,339,771.00	35,355,741.00	1,492,757.00	(302,731.00)	-
TOTAL	4,734,526.00	-	-	13,113,227.00	2,339,771.00	36,449,068.00	24,272,157.00	3,424,735.00	4,007,926.00
06/04/95									
PRIOR YEAR - '94									
NET BOOK VALUE	1,990,853.00	-	-	2,947,866.00	-	1,156,895.00	20,574,646.00	4,029,762.00	4,305,241.00
WORK IN PROGRESS	3,403,963.00	-	-	10,154,257.00	-	12,797,105.00	2,961,815.00	-	-
TOTAL	5,394,816.00	-	-	-	-	13,954,000.00	23,536,461.00	4,029,762.00	4,305,241.00
CONSUMERS CONTRIBUTIONS AS AT 30TH JUNE 1994									
CAPITALISED	-	-	-	32,936.00	-	-	17,500.00	-	-
UNCAPITALISED	907,632.00	-	6,100,000.00	128,400.00	-	36,500.00	801,439.00	85,946.00	138,500.00
TOTAL	907,632.00	0.00	6,100,000.00	161,336.00	0.00	36,500.00	818,939.00	85,946.00	138,500.00

RURAL ELECTRIFICATION SCHEMES NOTES TO THE ACCOUNTS CONTINUED  
FIXED ASSETS AND WORK IN PROGRESS (CONSOLIDATED)

F. A. & W.I.P.	BUNYALA SHS.	AWELO BORO SHS.	MARANI SHS.	WEBUYE SHS.	SABATIA SHS.	CHEPALUNGU SHS.	EKERENYO SHS.	KANDUYI SHS.	TOTAL SHS.
COST AT 30TH JUNE '95	-	1,187,224.00	1,982,611.00	-	-	-	-	-	311,560,225.00
DEPRECIATION	-	4,226.00	(60.00)	-	-	-	-	-	33,688,750.00
NET BOOK VALUE	-	1,182,998.00	1,982,671.00	-	-	-	-	-	277,871,475.00
WORK IN PROGRESS	(77,476.00)	-	43,051.00	2,720,498.00	-	-	223,645.00	72,912.00	117,572,569.00
TOTAL	-	1,182,998.00	2,025,722.00	-	0.00	-	-	-	395,444,044.00
PRIOR YEAR - '94	-	-	-	-	-	-	-	-	-
NET BOOK VALUE	-	1,162,324.00	1,982,671.00	-	-	-	-	-	276,116,164.00
WORK IN PROGRESS	-	-	18,651.00	-	138,218.00	-	-	-	67,839,439.00
TOTAL	-	1,162,324.00	2,001,322.00	-	-	-	-	-	343,955,603.00
CONSUMERS CONTRIBUTIONS AS AT 30TH JUNE 1994	-	-	-	-	-	-	-	-	-
CAPITALISED	-	-	55,099.00	-	-	-	-	-	22,118,857.00
UNCAPITALISED	213,999.00	(5,000.00)	37,786.00	-	-	8,500.00	12,500.00	-	22,152,917.00
TOTAL	213,999.00	(5,000.00)	92,885.00	0.00	0.00	8,500.00	12,500.00	0.00	44,271,774.00

NOTE 7

(MT. KENYA AREA)

F.A. &amp; W.I.P.

RURAL ELECTRIFICATION SCHEMES NOTES TO THE ACCOUNTS CONTINUED  
FIXED ASSETS AND WORK IN PROGRESS (CONSOLIDATED)

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	SIKAGO SHS.	ISIOLO SHS.	KIMUNYE SHS.	NKUBU SHS.	MUKURWEINI SHS.	NAROMRU SHS.	KANYAKINE MATERI SHS.	TIMAU SHS.	KARURUMO/SHIAR SHS.
COST AT 30TH JUNE '95	792,420.00	4,246,546.00	577,632.00	1,223,965.00	12,215,663.00	3,277,971.00	7,288,951.00	583,174.00	10,541,333.00
DEPRECIATION	403,408.00	1,758,126.00	275,916.00	908,775.00	5,021,014.00	1,478,274.00	2,790,598.00	157,543.00	1,134,441.00
NET BOOK VALUE	389,012.00	2,488,420.00	301,716.00	315,190.00	7,194,649.00	1,799,697.00	4,538,353.00	425,631.00	9,406,892.00
WORK IN PROGRESS	-	1,992,633.00	11,065.00	5,933.00	1,978,116.00	-	1,176,831.00	-	3,453,305.00
TOTAL	389,012.00	4,481,053.00	312,781.00	321,123.00	9,172,765.00	1,799,697.00	5,715,184.00	425,631.00	12,860,197.00
06/04/95									
PRIOR YEAR - '94									
NET BOOK VALUE	436,615.00	2,714,667.00	342,749.00	596,204.00	7,989,752.00	1,853,926.00	5,003,086.00	467,077.00	9,650,090.00
WORK IN PROGRESS	-	180,806.00	11,065.00	5,931.00	1,164,959.00	452,017.00	1,171,992.00	-	3,453,304.00
TOTAL	436,615.00	2,895,473.00	353,814.00	602,135.00	9,154,711.00	2,305,943.00	6,175,078.00	467,077.00	13,103,394.00
CONSUMERS CONTRIBUTIONS AS AT 30TH JUNE 1994									
CAPITALISED	284,461.00	1,681,280.00	404,852.00	39,425.00	1,617,575.00	916,619.00	2,100,000.00	120,000.00	2,797,550.00
UNCAPITALISED	146,211.00	890,700.00	11,373.00	260,296.00	3,166,428.00	(161,624.00)	168,796.00	661,070.00	(4,372,182.00)
TOTAL	430,672.00	2,571,980.00	416,225.00	299,721.00	4,784,003.00	754,995.00	2,268,796.00	781,070.00	(1,574,632.00)

RURAL ELECTRIFICATION SCHEMES NOTES TO THE ACCOUNTS CONTINUED  
FIXED ASSETS AND WORK IN PROGRESS (CONSOLIDATED)

(MT. KENYA AREA)

F.A. &amp; W.I.P.

	MAUA SHS.	TETU SHS.	OTHAYA SHS.	MWEA SHS.	GACHOKA SHS.	TIGANIA SHS.	NORTH IMBENTI SHS.	NTONYIRI SHS.	MATHIRA SHS.
COST AT 30TH JUNE '95	19,179,322.00	11,693,541.00	1,345,881.00	5,333,834.00	2,965,592.00	-	102,736.00	-	17,606,385.00
DEPRECIATION	2,095,528.00	727,772.00	324,307.00	740,765.00	622,722.00	-	1,518.00	-	253,266.00
NET BOOK VALUE	17,083,794.00	10,965,769.00	1,021,574.00	4,593,069.00	2,342,870.00	-	101,218.00	-	17,353,119.00
WORK IN PROGRESS		2,420,431.00	50,016.00	6,726,140.00	-	1,093,296.00	7,381,892.00	16,213,402.00	15,995,928.00
TOTAL	17,083,794.00	13,386,200.00	1,071,590.00	11,319,209.00	2,342,870.00	1,093,296.00	7,483,110.00	16,213,402.00	33,349,047.00
06/04/95									
PRIOR YEAR - '94									
NET BOOK VALUE	17,700,376.00	11,197,554.00	1,110,232.00	4,924,944.00	2,535,312.00	-	102,146.00	-	16,438,194.00
WORK IN PROGRESS	17,897,340.00	987,402.00	50,910.00	6,886,279.00	-	1,055,121.00	7,381,892.00	15,363,552.00	16,421,295.00
TOTAL	35,597,716.00	12,184,956.00	1,161,142.00	11,811,223.00	2,535,312.00	1,055,121.00	7,484,038.00	15,363,552.00	32,859,489.00
CONSUMERS CONTRIBUTIONS AS AT 30TH JUNE 1994									
CAPITALISED	244,348.00	5,000.00	-	258,112.00	-	-	167,235.00	-	167,500.00
UNCAPITALISED	286,266.00	2,280,037.00	1,388,272.00	2,059,550.00	96,846.00	61,500.00	628,192.00	373,000.00	1,528,459.00
TOTAL	530,614.00	2,285,037.00	1,388,272.00	2,317,662.00	96,846.00	61,500.00	795,427.00	373,000.00	1,695,959.00

RURAL ELECTRIFICATION SCHEMES NOTES TO THE ACCOUNTS CONTINUED  
FIXED ASSETS AND WORK IN PROGRESS (CONSOLIDATED)

F.A. & W.I.P.	KIENI WEST SHS.	NDIA SHS.	NITHI SHS.	GICHUGU SHS.	RUNYENJES SHS.	CENTRAL IMEN'SOUTH SHS.	IGEMBE SHS.	KIENI EAST SHS.	THARAKA SHS.	TOTAL SHS.
COST AT 30TH JUNE '95	5,650,908.00	1,602,255.00	1,651,994.00	15,187,734.00	5,169,755.00	4,899,606.00	-	-	-	133,057,198.00
DEPRECIATION	750,132.00	43,136.00	232,683.00	555,745.00	82,621.00	402,646.00	-	-	-	20,700,936.00
NET BOOK VALUE	4,900,776.00	1,559,119.00	1,419,311.00	14,631,989.00	5,087,134.00	4,436,960.00	-	-	-	112,356,262.00
WORK IN PROGRESS	246,634.00	4,107,221.00	7,917,811.00	7,878,273.00	29,024,049.00	9,206,368.00	4,471,522.00	548,017.00	-	139,239,717.00
TOTAL	5,147,410.00	5,666,340.00	9,337,122.00	22,510,262.00	34,111,183.00	13,643,328.00	4,471,522.00	548,071.00	548,071.00	251,595,979.00
PRIOR YEAR - '94										
NET BOOK VALUE	5,270,261.00	1,567,161.00	-	15,187,734.00	5,099,702.00	4,721,755.00	-	-	-	114,909,537.00
WORK IN PROGRESS	253,948.00		7,883,377.00	7,849,540.00	27,450,276.00	3,711,983.00	1,666,051.00	-	-	121,299,040.00
TOTAL	5,524,209.00	1,567,161.00	7,883,377.00	23,037,274.00	32,549,978.00	8,433,738.00	1,666,051.00	0.00	0.00	236,208,577.00
CONSUMERS CONTRIBUTIONS AS AT 30TH JUNE 1994										
CAPITALISED		19,000.00	200,000.00	-	-	4,930.00	-	-	-	11,027,887.00
UNCAPITALISED	498,938.00	90,000.00	159,000.00	464,058.00	1,254,717.00	198,000.00	122,000.00	-	-	12,259,903.00
TOTAL	498,938.00	109,000.00	359,000.00	464,058.00	1,254,717.00	202,930.00	122,000.00	0.00	0.00	23,287,790.00

F.A. & W.I.P.	ITEM SHS.	KABARNET SHS.	LODWAR SHS.	KAPTAGAT SHS.	LESSOS SHS.	KAPENGURIA SHS.	TURBO SHS.	KAPSOVAR SHS.	MOSOP SHS.
COST AT 30TH JUNE '95	1,661,070.00	4,148,749.00	5,088,931.00	65,253,525.00	4,848,298.00	3,470,483.00	843,283.00	12,743,917.00	12,966,185.00
DEPRECIATION	984,696.00	1,198,506.00	2,036,936.00	9,125,579.00	1,272,765.00	770,976.00	(15.00)	2,704,703.00	1,938,188.00
NET BOOK VALUE	676,374.00	2,950,243.00	3,051,995.00	56,127,946.00	3,575,533.00	2,699,507.00	843,298.00	10,039,214.00	11,027,997.00
WORK IN PROGRESS	5,266,728.00	4,988,492.00	777,311.00	8,539,335.00	455,633.00	20,561,223.00	15,506,165.00	7,854,900.00	3,591,901.00
TOTAL	5,943,102.00	7,938,735.00	3,829,306.00	64,667,281.00	4,031,166.00	23,260,730.00	16,349,463.00	17,894,114.00	14,619,898.00
PRIOR YEAR - '94									
NET BOOK VALUE	740,678.00	2,629,344.00	3,129,550.00	34,037,493.00	3,733,769.00	3,045,604.00	843,298.00	10,829,684.00	11,899,414.00
WORK IN PROGRESS	2,414,892.00	1,700,628.00	498,880.00	34,441,746.00	119,058.00	13,329,044.00	3,669,507.00	3,085,050.00	441,121.00
TOTAL	3,155,570.00	4,329,972.00	3,628,430.00	68,479,239.00	3,852,827.00	16,374,648.00	4,512,805.00	13,914,734.00	12,340,535.00
CONSUMERS CONTRIBUTIONS AS AT 30TH JUNE 1994									
CAPITALISED	1,043,462.00	2,062,494.00	2,369,101.00	2,811,317.00	312,271.00	37,202.00	5,000.00	-	652,483.00
UNCAPITALISED	2,442,989.00	140,885.00	(104,189.00)	(1,429,772.00)	412,175.00	1,505,914.00	451,966.00	242,251.00	164,396.00
TOTAL	3,486,451.00	2,203,379.00	2,264,912.00	1,381,545.00	724,446.00	1,543,116.00	456,966.00	242,251.00	816,879.00

RURAL ELECTRIFICATION SCHEMES NOTES TO THE ACCOUNTS CONTINUED  
FIXED ASSETS AND WORK IN PROGRESS (CONSOLIDATED)

	TAMBACH SHS.	TENGES SHS.	B/F TIMBOROA MAKUTANO SHS.	TINDERET SHS.	LONDIANI SHS.	KABARTONJO SHS.	MARIGAT SHS.	AINABKOI SHS.	CHEFKORIO SHS.
COST AT 30TH JUNE '95	2,924,296.00	2,443,094.00	42,683.00	5,015,298.00	2,210,246.00	12,718,733.00	65,592,106.00	12,251,189.00	7,811,905.00
DEPRECIATION	399,611.00	765,308.00	(46.00)	511,531.00	(518.00)	633,407.00	3,096,289.00	1,652,449.00	534,551.00
NET BOOK VALUE	2,524,685.00	1,677,786.00	42,729.00	4,503,767.00	2,210,764.00	12,085,326.00	62,495,817.00	10,598,740.00	7,277,354.00
WORK IN PROGRESS	-	94,903.00	278,774.00	2,979.00	318,597.00	1,572,673.00	21,932,055.00	7,299,779.00	186,823.00
TOTAL	2,524,685.00	1,772,689.00	321,503.00	4,506,746.00	2,529,361.00	13,657,999.00	84,427,872.00	17,898,519.00	7,464,177.00
PRIOR YEAR - '94									
NET BOOK VALUE	2,524,685.00	1,733,200.00	42,729.00	4,878,405.00	2,210,764.00	11,927,345.00	62,704,083.00	9,263,086.00	7,656,083.00
WORK IN PROGRESS	-	80,330.00	114,790.00	2,978.00	40,968.00	868,555.00	21,900,962.00	523,769.00	111,500.00
TOTAL	2,524,685.00	1,813,530.00	157,519.00	4,881,383.00	2,251,732.00	12,795,900.00	84,605,045.00	9,786,855.00	7,767,583.00
CONSUMERS CONTRIBUTIONS AS AT 30TH JUNE 1994									
CAPITALISED	-	26,582.00	27,873.00	-	1,023,627.00	10,000.00	-	-	-
UNCAPITALISED	14,500.00	142,517.00	505,205.00	28,005.00	124,714.00	1,524,904.00	(758,076.00)	448,592.00	(77,642.00)
TOTAL	14,500.00	169,099.00	533,178.00	28,005.00	1,148,341.00	1,534,904.00	(758,076.00)	448,592.00	(77,642.00)

## (NORTH RIFT AREA)

F.A. &amp; W.I.P.

RURAL ELECTRIFICATION SCHEMES NOTES TO THE ACCOUNTS CONTINUED  
FIXED ASSETS AND WORK IN PROGRESS (CONSOLIDATED)

	ALDAI SHS.	CHERANGANI SHS.	SABOTTI SHS.	SOI/MOI'S BRIDGE SHS.	MOIBEN SHS.	KIMININI SHS.	TOTAL SHS.	GRAND TOTAL SHS.
COST AT 30TH JUNE '95	3,815,159.00	9,010,837.00	2,523,451.00	6,406,639.00	10,116,736.00	-	253,906,813.00	1,244,645,990.00
DEPRECIATION	552,079.00	176,674.00	361,150.00	171,932.00	312,208.00	-	29,198,959.00	167,379,684.00
NET BOOK VALUE	3,263,080.00	8,834,163.00	2,162,301.00	6,234,707.00	9,804,528.00	-	224,707,854.00	1,077,266,306.00
WORK IN PROGRESS	12,480,879.00	10,264,465.00	2,972,315.00	(4,933,115.00)	7,775,253.00	8,245.00	127,796,313.00	926,937,389.00
TOTAL	15,743,959.00	19,098,628.00	5,134,616.00	1,301,592.00	17,579,781.00	8,245.00	352,504,167.00	2,004,148,203.00
PRIOR YEAR - '94								
NET BOOK VALUE	3,466,917.00	2,851,627.00	2,450,201.00	6,406,639.00	10,116,736.00	-	199,121,334.00	1,042,473,004.00
WORK IN PROGRESS	7,335,506.00	5,870,955.00	2,972,315.00	(3,316,286.00)	8,245.00	8,245.00	96,214,513.00	751,225,953.00
TOTAL	10,802,423.00	8,722,582.00	5,422,516.00	3,090,353.00	10,116,736.00	8,245.00	295,335,847.00	1,793,698,957.00
CONSUMERS CONTRIBUTIONS AS AT 30TH JUNE 1994								
CAPITALISED	3,085,684.00	162,500.00	-	109,508.00	-	-	13,739,204.00	71,543,605.00
UNCAPITALISED	563,784.00	(347,449.00)	-	(91,506.00)	(116,000.00)	22,128.00 *	5,810,291.00	120,064,191.00
TOTAL	3,649,468.00	(184,949.00)	-	18,002.00	(116,000.00)	22,128.00	19,549,495.00	191,623,346.00

NOTES 8 & 9 (ALL AREAS CONSOLIDATED)

RURAL ELECTRIFICATION SCHEMES CONSOLIDATED DEBTORS AND CREDITORS SCHEDULE  
AT 30TH JUNE 1995

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NOTE 8 - DEBTORS	NAIROBI SHS.	COAST SHS.	CENTRAL RIFT SHS.	WEST KENYA SHS.	MT. KENYA SHS.	NORTH RIFT SHS.	TOTAL SHS.
CONSUMER'S CONTROL ACCOUNTS	130,239,510.67	55,654,208.01	88,089,373.35	1,072,668.80	(14,185,647.99)	42,594,161.34	303,464,274.18
LESS: BAD DEBTS PROVISION	1,302,395.11	736,922.05	927,818.59	511,080.24	230,921.61	1,498,304.79	5,207,442.39
NET ELECTRICITY DEBTORS	128,937,115.56	54,917,285.96	87,161,554.76	561,588.56	(14,416,569.60)	41,095,856.55	298,256,831.79
NOTE 9 - CREDITORS							
ELECTRICITY DEPOSITS	8,557,905.00	1,313,680.00	9,667,675.00	11,061,186.00	5,190,208.00	7,136,929.00	42,927,583.00
LESS: ELECTRICITY DEPOSIT REFUND	-		(1,853.00)	(17,170.00)	3,491.00	7,269.00	(3,252.00)
	8,552,894.00	1,313,680.00	9,669,528.00	11,078,356.00	5,186,717.00	7,129,660.00	42,930,835.00
ADD: AUDIT FEES	107,409.00	40,738.00	62,962.00	125,928.00	88,890.00	74,073.00	500,000.00
ADD: DEPOSIT INTEREST	1,363,861.00	253,493.00	1,270,337.00	1,487,161.00	726,602.00	1,125,054.00	6,226,508.00
ADD: UNUTILISED CONSUMERS COI	56,702,127.00	11,536,521.00	12,003,791.00	21,667,417.00	12,260,403.00	6,676,880.00	120,847,139.00
UNIDENTIFIED DEPOSITS	1,608,472.00	156,209.00	35,031.00	537,179.00	185,644.00	417,355.00	2,939,890.00
NET CREDITORS	68,334,763.00	13,300,641.00	23,041,649.00	34,896,041.00	18,448,256.00	15,423,472.00	173,444,822.00

NOTE 8 -- DEBTORS

	MARSABIT SHS.	MANDERA SHS.	CHURA SHS.	KIHARU SHS.	KANDARA SHS.	WAJIR SHS.	SULTAN HAMUJI SHS.	MOYALE SHS.	KITUI SHS.
CONSUMER'S CONTROL ACCOUNTS	4,692,685.33	11,943,352.00	40,125,810.67	4,219,534.67	1,102,626.67	14,305,628.00	2,556,256.00	5,113,737.33	501,525.33
LESS: BAD DEBTS PROVISION	46,926.85	119,433.52	401,258.11	42,195.35	11,026.27	143,056.28	25,562.56	51,137.37	5,015.25
NET ELECTRICITY DEBTORS	4,645,758.48	11,823,918.48	39,724,552.56	4,177,339.32	1,091,600.40	14,162,571.72	2,530,693.44	5,062,599.96	496,510.08

NOTE 9 -- CREDITORS

ELECTRICITY DEPOSITS	203,430.00	215,480.00	353,461.00	842,180.00	969,830.00	177,650.00	584,950.00	310,389.00	166,900.00
LESS: ELECTRICITY DEPOSIT REFUND	173.00	173.00	173.00	173.00	173.00	173.00	173.00	173.00	173.00
	203,257.00	215,307.00	353,288.00	842,007.00	969,657.00	177,477.00	584,777.00	310,216.00	166,727.00
ADD: AUDIT FEES	3,704.00	3,703.00	3,704.00	3,703.00	3,704.00	3,704.00	3,704.00	3,704.00	3,704.00
ADD: DEPOSIT INTEREST	49,670.00	68,705.00	60,940.00	114,647.00	134,253.00	45,566.00	140,899.00	47,266.00	27,988.00
ADD: UNUTILISED CONSUMERS COI	219,257.00	1,947,455.00	505,926.00	3,396,389.00	2,295,118.00	1,129,891.00	459,863.00	192,992.00	1,272,714.00
UNIDENTIFIED DEPOSITS	55,465.00	55,465.00	55,465.00	55,465.00	55,465.00	55,465.00	55,465.00	55,465.00	55,465.00
NET CREDITORS	531,353.00	2,290,635.00	979,323.00	4,412,211.00	3,458,197.00	1,412,103.00	1,244,708.00	609,643.00	1,526,598.00

NOTE 8 - DEBTORS	GITHUNGURI SHS.	KIKUYU SHS.	MWINGI SHS.	GATUNDU SHS.	MASII SHS.	KANGEMA SHS.	KIAMBAA SHS.	KAJIADO SHS.	NGONG SHS.
CONSUMER'S CONTROL ACCOUNTS	612,381.33	1,846,628.00	818,978.67	1,207,576.00	192,474.67	151,902.67	1,711,620.00	1,746,825.33	11,462,397.33
LESS: BAD DEBTS PROVISION	6,123.81	18,466.28	8,189.79	12,075.76	1,924.75	1,519.03	17,116.20	17,468.25	114,623.97
NET ELECTRICITY DEBTORS	606,257.52	1,828,161.72	810,788.88	1,195,500.24	190,549.92	150,383.64	1,694,503.80	1,729,357.08	11,347,773.36

NOTE 9 - CREDITORS

ELECTRICITY DEPOSITS	297,470.00	129,780.00	435,200.00	735,860.00	332,065.00	116,300.00	239,210.00	183,300.00	977,478.00
LESS: ELECTRICITY DEPOSIT REFUND	173.00	173.00	173.00	173.00	173.00	173.00	172.00	173.00	172.00
	297,297.00	129,607.00	435,027.00	735,687.00	331,892.00	116,127.00	239,038.00	183,127.00	977,306.00
ADD: AUDIT FEES	3,704.00	3,703.00	3,704.00	3,704.00	3,704.00	3,704.00	3,704.00	3,704.00	3,704.00
ADD: DEPOSIT INTEREST	54,887.00	18,247.00	85,860.00	103,668.00	42,112.00	19,349.00	32,125.00	28,233.00	127,399.00
ADD: UNUTILISED CONSUMERS COI	4,963,776.00	2,479,487.00	1,637,114.00	1,032,499.00	1,214,323.00	3,433,754.00	2,678,089.00	152,000.00	8,634,280.00
UNIDENTIFIED DEPOSITS	55,465.00	55,465.00	55,465.00	55,465.00	55,464.00	55,465.00	55,465.00	55,464.00	55,465.00
NET CREDITORS	5,375,129.00	2,686,509.00	2,217,170.00	1,931,023.00	1,647,495.00	3,628,399.00	3,008,421.00	422,528.00	9,798,154.00

NOTE 8 - DEBTORS

	LARI SHS	KIGUMO SHS.	LIMURU SHS	JUJA SHS	KALAMBA SHS	KILOME SHS	KANGUNDO SHS.	KATHIANI SHS.	YATTA SHS.
CONSUMER'S CONTROL ACCOUNTS	305,504.00	926,825.33	1,153,314.67	298,477.33	95,722.67	147,289.33	5,598.67	5,190.67	2,563,800.00
LESS: BAD DEBTS PROVISION	3,055.04	9,268.25	11,533.15	2,984.77	957.23	1,472.89	55.99	51.91	25,638.00
NET ELECTRICITY DEBTORS	302,448.96	917,557.08	1,141,781.52	295,492.56	94,765.44	145,816.44	5,542.68	5,138.76	2,538,162.00

NOTE 9 - CREDITORS

ELECTRICITY DEPOSITS	289,800.00	230,850.00	50,350.00	144,200.00	17,650.00	116,650.00	128,210.00	5,600.00	127,082.00
LESS: ELECTRICITY DEPOSIT REFUND	173.00	172.00	172.00	173.00	172.00	172.00	173.00		173.00
	289,627.00	230,678.00	50,178.00	144,027.00	17,478.00	116,478.00	128,037.00	5,600.00	126,909.00
ADD: AUDIT FEES	3,704.00	3,704.00	3,704.00	3,704.00	3,704.00	3,703.00	3,704.00		3,703.00
ADD: DEPOSIT INTEREST	50,048.00	29,718.00	3,918.00	14,877.00	2,060.00	10,167.00	19,733.00	914.00	20,757.00
ADD: UNUTILISED CONSUMERS COI	1,982,536.00	113,126.00	780,997.00	501,096.00	6,500.00	329,000.00	487,855.00	249,190.00	360,388.00
UNIDENTIFIED DEPOSITS	55,464.00	55,464.00	55,464.00	55,464.00	55,464.00	55,464.00	55,464.00		55,464.00
NET CREDITORS	2,381,379.00	432,690.00	894,261.00	719,168.00	85,206.00	514,812.00	694,793.00	255,704.00	567,221.00

AT 30TH JUNE 1995

NOTE 8 - DEBTORS

	GATANGA SHS.	MAKUYU SHS.	CHANGWITHY SHS.	KIBWEZI SHS.	DAGORETT KASARANI SHS.	EMBAKASI SHS.	MACHAKOS KAJIADO		KONZA SHS.	MAKUENI ELWAK SHS.	TOTAL SHS.
							CENTRAL SHS.	CENTRAL SHS.			
CONSUMER'S CONTROL ACCOUNT:	19,443,649.33	-	267,664.00	-	-	-	714,534.67	-	-	-	130,239,510.67
LESS: BAD DEBTS PROVISION	194,436.49	0.00	2,676.64	0.00	0.00	0.00	7,145.35	0.00	0.00	0.00	1,302,395.11
NET ELECTRICITY DEBTORS	19,249,212.84	0.00	264,987.36	0.00	0.00	0.00	707,389.32	0.00	0.00	0.00	128,937,115.56

NOTE 9 - CREDITORS

ELECTRICITY DEPOSITS	11,030.00	500.00	58,100.00	-	-	-	106,750.00	-	200.00	-	8,557,905.00
LESS: ELECTRICITY DEPOSIT REFU	173.00	-	173.00	-	-	-	173.00	-	-	-	5,011.00
	10,857.00	500.00	57,927.00	-	-	-	106,577.00	-	200.00	-	8,552,894.00
ADD: AUDIT FEES	3,704.00	-	3,703.00	-	-	-	3,703.00	-	-	-	107,409.00
ADD: DEPOSIT INTEREST	302.00	140.00	3,879.00	-	-	-	5,519.00	-	15.00	-	1,363,861.00
ADD: UNUTILISED CONSUMERS CO	761,045.00	38,500.00	1,475.00	11,867,531.00	112,114.00	102,436.00	804,500.00	(256,707.00)	410,500.00	220,000.00	56,702,127.00
UNIDENTIFIED DEPOSITS	55,464.00	-	55,464.00	-	-	-	55,464.00	-	-	-	1,608,472.00
NET CREDITORS	831,372.00	39,140.00	122,448.00	11,867,531.00	112,114.00	102,436.00	975,763.00	(256,707.00)	410,715.00	220,000.00	66,334,763.00

NOTES 8 & 9 (COAST AREA)

RURAL ELECTRIFICATION SCHEMES CONSOLIDATED DEBTORS AND CREDITORS SCHEDULE I PAGE 82  
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NOTE 8 -- DEBTORS	KALOENI SHS.	RIBE RABAI SHS.	MAMBRUI SHS.	MITITO ANDEI SHS.	KINANGO SHS.	TAVETA SHS.	LOITOKITOK SHS.	GANZE SHS.	LAMU SHS.
CONSUMER'S CONTROL ACCOUNTS	471,944.00	1,293,528.00	1,049,833.33	658,118.67	531,038.67	2,833,892.00	2,755,513.33	(4,299,477.33)	(11,635,634.67)
LESS: BAD DEBTS PROVISION	4,719.44	12,935.28	10,498.33	6,581.19	5,310.39	28,338.92	27,555.13	0.00	0.00
NET ELECTRICITY DEBTORS	467,224.56	1,280,592.72	1,039,335.00	651,537.48	525,728.28	2,805,553.08	2,727,958.20	(4,299,477.33)	(11,635,634.67)

NOTE 9 -- CREDITORS

ELECTRICITY DEPOSITS	105,380.00	54,250.00	172,570.00	106,290.00	30,380.00	235,750.00	179,650.00	7,150.00	-
LESS: ELECTRICITY DEPOSIT REFUND	-	-	-	-	-	-	-	-	-
ADD: AUDIT FEES	3,703.00	3,703.00	3,704.00	3,703.00	3,704.00	3,703.00	3,703.00	3,704.00	3,704.00
ADD: DEPOSIT INTEREST	58,124.00	3,775.00	13,436.00	30,034.00	8,738.00	56,979.00	34,885.00	3,078.00	-
ADD: UNUTILISED CONSUMERS COI	251,256.00	169,476.00	126,721.00	43,416.00	77,436.00	4,493,202.00	539,910.00	4,233.00	1,327,646.00
UNIDENTIFIED DEPOSITS	14,201.00	14,201.00	14,201.00	14,201.00	14,201.00	14,201.00	14,200.00	14,201.00	-
NET CREDITORS	432,664.00	245,405.00	330,632.00	197,644.00	134,459.00	4,803,835.00	772,348.00	32,366.00	1,327,646.00

NOTE 8 - DEBTORS	MAGARINI SHS.	WUNDANYI SHS.	MSAMBWENI SHS.	BAHARI SHS.	VOI SHS.	HOLA SHS.	TOTAL SHS.
CONSUMER'S CONTROL ACCOUNTS	62,077,906.67	(1,960,497.33)	2,020,430.67	-	-	(142,388.00)	55,654,208.01
LESS: BAD DEBTS PROVISION	620,779.07	0.00	20,204.31	0.00	0.00	0.00	736,922.05
NET ELECTRICITY DEBTORS	61,457,127.60	(1,960,497.33)	2,000,226.36	0.00	0.00	(142,388.00)	54,917,285.96
=====							
NOTE 9 - CREDITORS							
ELECTRICITY DEPOSITS	4,000.00	53,360.00	362,600.00	800.00	(1,000.00)	2,500.00	1,313,680.00
LESS: ELECTRICITY DEPOSIT REFUN	-	-	-	-	-	-	-
ADD: AUDIT FEES	3,704.00	3,703.00	3,704.00				40,738.00
ADD: DEPOSIT INTEREST	403.00	7,656.00	35,856.00	383.00	83.00	63.00	253,493.00
ADD: UNUTILISED CONSUMERS CON	1,007,488.00	746,650.00	2,108,249.00	634,738.00	5,000.00	1,100.00	11,536,521.00
UNIDENTIFIED DEPOSITS	14,201.00	14,200.00	14,201.00				156,209.00
NET CREDITORS	1,029,796.00	825,569.00	2,524,610.00	635,921.00	4,083.00	3,663.00	13,300,641.00
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## NOTE 8 - DEBTORS

	BUTERE SHS.	IRIANYI SHS.	VIHIGA SHS.	LUGULU SHS.	KIMILILI SHS.	BUSIA SHS.	MIGORI SHS.	NGIYA SHS.	HAMISI SHS.
CONSUMER'S CONTROL ACCOUNTS	452,069.33	3,388,240.00	(1,860,128.00)	(2,196,741.33)	2,885,373.33	9,066,749.33	9,168,162.67	74,130.67	(641,956.00)
LESS: BAD DEBTS PROVISION	4,520.69	33,882.40	0.00	0.00	28,853.73	90,667.49	91,681.63	741.31	0.00
NET ELECTRICITY DEBTORS	447,548.64	3,354,357.60	(1,860,128.00)	(2,196,741.33)	2,856,519.60	8,976,081.84	9,076,481.04	73,389.36	(641,956.00)

## NOTE 9 - CREDITORS

ELECTRICITY DEPOSITS	183,510.00	901,281.00	166,790.00	149,100.00	286,521.00	953,325.00	1,788,020.00	65,250.00	536,130.00
LESS: ELECTRICITY DEPOSIT REFUND	(505.00)	(505.00)	(505.00)	(505.00)	(505.00)	(505.00)	(505.00)	(505.00)	(505.00)
	184,015.00	901,786.00	167,295.00	149,605.00	287,026.00	953,830.00	1,788,525.00	65,755.00	536,635.00
ADD: AUDIT FEES	3,703.00	3,704.00	3,704.00	3,703.00	3,704.00	3,704.00	3,704.00	3,703.00	3,703.00
ADD: DEPOSIT INTEREST	31,649.00	127,854.00	33,940.00	41,740.00	42,816.00	148,578.00	260,169.00	12,742.00	87,489.00
ADD: UNUTILISED CONSUMERS CO-OPERATION DEPOSITS	20,818.00	1,338,673.00	61,743.00	222,153.00	810,655.00	(240,900.00)	1,506,864.00	108,221.00	127,044.00
UNIDENTIFIED DEPOSITS	13,430.00	13,430.00	13,430.00	13,430.00	13,430.00	13,430.00	13,430.00	13,430.00	13,430.00
NET CREDITORS	253,615.00	2,385,447.00	280,112.00	430,631.00	1,157,631.00	878,642.00	3,572,692.00	203,851.00	768,301.00

AT 30TH JUNE 1995

NOTE 8 - DEBTORS	NAMBALE SHS	OYUGIS SHS	UKWALA SHS	AMAGORO SHS	KAPSOKWANY SHS	NYAKACH SHS	MALAKISI SHS	NDERE SAWA SHS	BORABU SHS
CONSUMER'S CONTROL ACCOUNTS	53,701.33	296,016.00	534,185.33	3,863,942.67	(3,513,249.33)	4,232,402.67	229,701.33	(97,534.67)	366,550.67
LESS: BAD DEBTS PROVISION	537.01	2,960.16	5,341.85	38,639.43	0.00	42,324.03	2,297.01	0.00	3,665.51
<b>NET ELECTRICITY DEBTORS</b>	<b>53,164.32</b>	<b>293,055.84</b>	<b>528,843.48</b>	<b>3,825,303.24</b>	<b>(3,513,249.33)</b>	<b>4,190,078.64</b>	<b>227,404.32</b>	<b>(97,534.67)</b>	<b>362,885.16</b>

NOTE 9 - CREDITORS

ELECTRICITY DEPOSITS	319,360.00	347,650.00	282,720.00	343,710.00	52,450.00	378,150.00	515,630.00	89,516.00	54,400.00
LESS: ELECTRICITY DEPOSIT REFUND	(505.00)	(505.00)	(505.00)	(505.00)	(505.00)	(505.00)	(505.00)	(505.00)	(505.00)
	<b>319,865.00</b>	<b>348,155.00</b>	<b>283,225.00</b>	<b>344,215.00</b>	<b>52,955.00</b>	<b>378,655.00</b>	<b>516,135.00</b>	<b>90,021.00</b>	<b>54,905.00</b>
ADD: AUDIT FEES	3,703.00	3,704.00	3,704.00	3,704.00	3,704.00	3,704.00	3,704.00	3,704.00	3,704.00
ADD: DEPOSIT INTEREST	51,130.00	75,897.00	52,731.00	40,634.00	4,696.00	52,548.00	42,670.00	11,611.00	5,614.00
ADD: UNUTILISED CONSUMERS CONTRIBUTIONS	198,207.00	404,875.00	(393,471.00)	82,937.00	14,114.00	219,703.00	367,741.00	(138,500.00)	907,632.00
UNIDENTIFIED DEPOSITS	13,430.00	13,430.00	13,430.00	13,430.00	13,430.00	13,430.00	13,430.00	13,430.00	13,429.00
<b>NET CREDITORS</b>	<b>586,335.00</b>	<b>846,061.00</b>	<b>(40,381.00)</b>	<b>484,920.00</b>	<b>88,899.00</b>	<b>668,040.00</b>	<b>943,680.00</b>	<b>(19,734.00)</b>	<b>985,284.00</b>

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NOTE 8-DEBTORS	MARANI SHS.	LURAMBI SHS.	BELGUT SHS.	BURET SHS.	BOMET SHS.	BONDO SHS.	NYANDO SHS.	MASENO SHS.	AWELO BORO SHS.	HAKATI SHS.	KARACHUON SHS.
CONSUMER'S CONTROL ACCOUNT:	(39,394.67)	136,010.67	1,039,568.00	(8,317,517.33)	6,948.00	61,361.33	187,430.67	(56,852.00)	(31,591,019.20)	867,989.33	330,348.00
LESS: BAD DEBTS PROVISION	0.00	1,360.11	10,395.68	0.00	69.48	613.61	1,874.31	0.00	0.00	8,679.89	3,303.48
NET ELECTRICITY DEBTORS	(39,394.67)	134,650.56	1,029,172.32	(8,317,517.33)	6,878.52	60,747.72	185,556.36	(56,852.00)	(31,591,019.20)	859,309.44	327,044.52

NOTE 9-CREDITORS

ELECTRICITY DEPOSITS	47,850.00	406,208.00	163,500.00	304,200.00	129,350.00	541,400.00	51,650.00	526,550.00	31,450.00	212,940.00	15,125.00
LESS: ELECTRICITY DEPOSIT REFUI	(505.00)	(505.00)	(505.00)	(505.00)	(505.00)	(505.00)	(505.00)	(505.00)	(505.00)	(505.00)	(505.00)
ADD: AUDIT FEES	3,704.00	3,704.00	3,704.00	3,704.00	3,704.00	3,703.00	3,704.00	3,704.00	3,703.00	3,704.00	3,704.00
ADD: DEPOSIT INTEREST	2,934.00	51,442.00	17,802.00	27,570.00	4,261.00	36,701.00	5,752.00	33,048.00	1,725.00	25,571.00	1,266.00
ADD: UNUTILISED CONSUMERS COI	37,786.00	322,190.00	4,085,174.00	851,439.00	32,000.00	1,809,155.00	261,500.00	523,500.00	(5,000.00)	(274,811.00)	128,400.00
UNIDENTIFIED DEPOSITS	13,429.00	13,429.00	13,429.00	13,429.00	13,429.00	13,429.00	13,429.00	13,429.00	13,429.00	13,429.00	13,429.00
NET CREDITORS	106,208.00	797,478.00	4,284,114.00	1,200,847.00	183,249.00	2,404,893.00	336,540.00	1,100,736.00	45,812.00	(18,662.00)	162,429.00

NOTE 8--DEBTORS

	SHINYALU SHS.	WEBUYE SHS.	BUNYALA SHS.	OGEMBO SHS.	NYAMIRA SHS.	MANGA SHS.	EKERENYO SHS.	CHEPALUNGU SHS.	KABRAS SHS.	MOCHENGTOGAREN SHS.	RONGO SHS.	TOTAL SHS.
CONSUMER'S CONTROL ACCOUNTS	251,032.00	575,782.67	4,127,957.33	449,556.00	(1,450,548.00)	--	--	8,463,374.67	--	(1,360.00)	(38,768.00)	1,072,668.80
LESS: BAD DEBTS PROVISION	2,510.32	5,757.83	41,273.97	4,495.56	0.00	0.00	0.00	84,633.75	0.00	0.00	0.00	511,080.24
NET ELECTRICITY DEBTORS	248,521.68	570,024.84	4,086,123.36	445,060.44	(1,450,548.00)	0.00	0.00	8,378,740.92	0.00	(1,360.00)	(38,768.00)	561,588.56
												270.00

NOTE 9--CREDITORS

ELECTRICITY DEPOSITS	90,250.00	44,600.00	188,550.00	556,850.00	335,700.00	300.00	--	1,000.00	--	200.00	--	11,061,186.00
LESS: ELECTRICITY DEPOSIT REFUND	(505.00)	(505.00)	(505.00)	(505.00)	(505.00)	--	--	--	--	--	--	(17,170.00)
ADD: AUDIT FEES	3,704.00	3,704.00	3,704.00	3,704.00	3,703.00	--	--	--	--	200.00	0.00	11,078,356.00
ADD: DEPOSIT INTEREST	9,075.00	2,865.00	16,283.00	73,737.00	32,839.00	18.00	--	19,759.00	--	--	--	125,928.00
ADD: UNUTILISED CONSUMERS CON UNIDENTIFIED DEPOSITS	81,946.00	12,500.00	213,999.00	752,313.00	785,344.00	322,973.00	--	8,500.00	6,100,000.00	5.00	--	1,487,161.00
	13,429.00	13,429.00	13,429.00	13,430.00	13,430.00	13,429.00	--	13,429.00	13,429.00	13,429.00	13,429.00	21,667,417.00
NET CREDITORS	198,909.00	77,603.00	436,470.00	1,400,539.00	1,171,521.00	336,720.00	0.00	42,688.00	6,113,429.00	13,634.00	13,429.00	34,896,041.00

NOTE 8 - DEBTORS	SIKAGO SHS.	ISIOLO SHS.	KIMUNYE SHS.	NKUBU SHS.	MUKURWEINI SHS.	NAROMORU SHS.	KANYAKINE SHS.	TIMAU SHS.	KARURUMU ISI SHS.
CONSUMER'S CONTROL ACCOUNTS	261,688.00	11,258,193.33	602,766.67	618,898.67	48,241.33	281,494.67	139,957.33	967,276.00	5,646,937.33
LESS: BAD DEBTS PROVISION	2,616.88	112,581.93	6,027.67	6,188.99	482.41	2,814.95	1,399.57	9,672.76	56,469.37
NET ELECTRICITY DEBTORS	259,071.12	11,145,611.40	596,739.00	612,709.68	47,758.92	278,679.72	138,557.76	957,603.24	5,590,467.96

NOTE 9 - CREDITORS

ELECTRICITY DEPOSITS	90,833.00	592,254.00	124,360.00	225,634.00	603,012.00	191,733.00	239,116.00	41,650.00	262,910.00
LESS: ELECTRICITY DEPOSIT REFUT	146.00	146.00	146.00	146.00	146.00	146.00	146.00	146.00	146.00
ADD: AUDIT FEES	3,704.00	3,703.00	3,704.00	3,704.00	3,704.00	3,703.00	3,704.00	3,704.00	3,703.00
ADD: DEPOSIT INTEREST	15,644.00	111,289.00	20,427.00	41,547.00	124,575.00	26,524.00	33,264.00	7,245.00	37,759.00
ADD: UNUTILISED CONSUMERS COI	146,211.00	890,700.00	11,373.00	260,296.00	3,166,428.00	(161,624.00)	168,796.00	661,070.00	(4,372,182.00)
UNIDENTIFIED DEPOSITS	7,141.00	7,141.00	7,141.00	7,141.00	7,140.00	7,140.00	7,140.00	7,140.00	7,140.00
NET CREDITORS	263,387.00	1,604,941.00	166,859.00	538,176.00	3,904,713.00	67,330.00	451,874.00	720,663.00	(4,060,816.00)

NOTE 8 - DEBTORS

	MAUA SHS.	TETU SHS.	OTHAYA SHS.	MWEA SHS.	GACHOKA SHS.	TIGANIA SHS.	NORTH IMENTI SHS.	NITHI SHS.	NDIA SHS.
CONSUMER'S CONTROL ACCOUNTS	657,138.67	345,336.00	27,185.33	285,170.67	90,712.00	150,393.33	378,204.00	(26,233.33)	(37,251,576.00)
LESS: BAD DEBTS PROVISION	6,571.39	3,453.36	271.85	2,851.71	907.12	1,503.93	3,782.04	0.00	0.00
NET ELECTRICITY DEBTORS	650,567.28	341,882.64	26,913.48	282,318.96	89,804.88	148,889.40	374,421.96	(26,233.33)	(37,251,576.00)

NOTE 9 - CREDITORS

ELECTRICITY DEPOSITS	372,255.00	261,295.00	55,595.00	87,444.00	98,600.00	197,050.00	358,889.00	48,020.00	139,018.00
LESS: ELECTRICITY DEPOSIT REFUF	146.00	145.00	145.00	145.00	145.00	145.00	145.00	145.00	146.00
	372,109.00	261,150.00	55,450.00	87,299.00	98,455.00	196,905.00	358,744.00	47,875.00	138,872.00
ADD: AUDIT FEES	3,704.00	3,704.00	3,704.00	3,703.00	3,703.00	3,704.00	3,703.00	3,704.00	3,704.00
ADD: DEPOSIT INTEREST	45,769.00	33,536.00	10,284.00	11,880.00	14,746.00	17,605.00	33,353.00	1,234.00	7,826.00
ADD: UNUTILISED CONSUMERS COI	286,266.00	2,280,037.00	1,388,272.00	2,059,550.00	96,846.00	61,500.00	628,192.00	159,000.00	90,000.00
UNIDENTIFIED DEPOSITS	7,140.00	7,140.00	7,140.00	7,140.00	7,140.00	7,140.00	7,140.00	7,140.00	7,140.00
NET CREDITORS	714,988.00	2,585,567.00	1,464,850.00	2,169,572.00	220,890.00	286,854.00	1,031,132.00	218,953.00	247,542.00

NOTE 8 - DEBTORS	KIENI WEST SHS.	MATHIRA SHS.	GICHUGU SHS.	RUNYENJES SHS.	NTONYIRI SHS.	SOUTH IMENTICENTRAL SHS.	IMEN SHS.	THARAKA SHS.	TOTAL SHS.
CONSUMER'S CONTROL ACCOUNTS	360,632.00	96,280.00	59,206.67	1,290.67	697,328.00	117,830.67	0.00	0.00	(14,185,647.99)
LESS: BAD DEBTS PROVISION	3,606.32	962.80	592.07	12.91	6,973.28	1,178.31	0.00	0.00	230,921.61
NET ELECTRICITY DEBTORS	357,025.68	95,317.20	58,614.60	1,277.76	690,354.72	116,652.36	0.00	0.00	(14,416,569.60)
NOTE 9 - CREDITORS									
ELECTRICITY DEPOSITS	160,020.00	81,055.00	411,030.00	175,630.00	340,755.00	32,050.00	0.00	0.00	5,190,208.00
LESS: ELECTRICITY DEPOSIT REFUI	145.00	145.00	145.00	145.00	145.00	145.00	0.00	0.00	3,491.00
ADD: AUDIT FEES	159,875.00	80,910.00	410,885.00	175,485.00	340,610.00	31,905.00	0.00	0.00	5,186,717.00
ADD: DEPOSIT INTEREST	3,704.00	3,704.00	3,704.00	3,704.00	3,704.00	3,704.00	-	-	88,890.00
ADD: UNUTILISED CONSUMERS COI	21,887.00	5,858.00	43,243.00	24,565.00	35,413.00	1,129.00	-	-	726,602.00
UNIDENTIFIED DEPOSITS	498,938.00	1,528,459.00	464,058.00	1,254,717.00	373,000.00	122,000.00	198,000.00	500.00	12,260,403.00
NET CREDITORS	7,140.00	7,140.00	7,140.00	7,140.00	7,140.00	7,140.00	7,140.00	7,140.00	185,644.00
	691,544.00	1,626,071.00	929,030.00	1,465,611.00	759,867.00	165,878.00	205,140.00	7,640.00	18,448,256.00

NOTE 8 - DEBTORS	ITEN SHS.	KABARNET SHS	LODWAR SHS.	KAPTAGAT SHS	LESSOS SHS.	KAPENGURIA SHS.	TURBO SHS.	KAPSOWAR SHS	TAMBACH SHS.
CONSUMER'S CONTROL ACCOUNTS	279,877.33	3,027,270.67	3,149,402.67	1,074,482.67	1,290,402.67	4,604,604.00	3,937,901.33	(12,159,566.67)	6,715,637.33
LESS: BAD DEBTS PROVISION	2,798.77	30,272.71	31,494.03	10,744.83	12,904.03	46,046.04	39,379.01	0.00	67,156.37
NET ELECTRICITY DEBTORS	277,078.56	2,996,997.96	3,117,908.64	1,063,737.84	1,277,498.64	4,558,557.96	3,898,522.32	(12,159,566.67)	6,648,480.96

NOTE 9 - CREDITORS

ELECTRICITY DEPOSITS	772,953.00	763,002.00	300,639.00	454,850.00	128,600.00	793,063.00	219,875.00	454,470.00	46,600.00
LESS: ELECTRICITY DEPOSIT REFUND	363.00	363.00	363.00	363.00	363.00	363.00	363.00	363.00	363.00
ADD: AUDIT FEES	3,704.00	3,703.00	3,704.00	3,704.00	3,704.00	3,704.00	3,703.00	3,704.00	3,703.00
ADD: DEPOSIT INTEREST	138,772.00	205,979.00	56,826.00	88,342.00	25,252.00	131,381.00	26,892.00	16,342.00	4,470.00
ADD: UNUTILISED CONSUMERS COI	2,442,989.00	943,743.00	(104,189.00)	(1,421,772.00)	396,455.00	1,505,914.00	451,966.00	242,251.00	14,500.00
UNIDENTIFIED DEPOSITS	16,694.00	16,694.00	16,694.00	16,694.00	16,694.00	16,694.00	16,694.00	16,694.00	16,694.00
NET CREDITORS	3,374,749.00	1,932,758.00	273,311.00	(858,545.00)	570,342.00	2,450,393.00	718,767.00	733,098.00	85,604.00

RURAL ELECTRIFICATION SCHEMES CONSOLIDATED DEBTORS AND CREDITORS SCHEDULE  
AT 30TH JUNE 1995

NOTE 8 - DEBTORS	TENGES SHS.	B/FOREST SHS.	LONDJANI SHS.	KABARTONJO SHS.	MARIGAT SHS.	AINABKOI SHS.	MOIBEN SHS.	CHEPKORIO SHS.	ALDAI SHS.	TINDERET SHS.
CONSUMER'S CONTROL ACCOUNT:	90,163,404.00	9,024,757.33	10,612,602.67	7,515,292.00	(88,259,301.33)	891,800.00	(2,126,901.33)	-	2,323,284.00	(979,108.00)
LESS: BAD DEBTS PROVISION	901,634.04	90,247.57	106,126.03	75,152.92	0.00	8,918.00	0.00	0.00	23,232.84	0.00
NET ELECTRICITY DEBTORS	89,261,769.96	8,934,509.76	10,506,476.64	7,440,139.08	(88,259,301.33)	882,882.00	(2,126,901.33)	0.00	2,300,051.16	(979,108.00)

NOTE 9 - CREDITORS

ELECTRICITY DEPOSITS	161,607.00	267,540.00	137,350.00	562,950.00	327,640.00	236,150.00	-	-	51,850.00	5,000.00
LESS: ELECTRICITY DEPOSIT REFU	363.00	364.00	364.00	364.00	364.00	364.00	-	-	364.00	-
	161,244.00	267,176.00	136,986.00	562,586.00	327,276.00	235,786.00	0.00	0.00	51,486.00	5,000.00
ADD: AUDIT FEES	3,704.00	3,703.00	3,704.00	3,704.00	3,703.00	3,703.00	-	-	3,704.00	-
ADD: DEPOSIT INTEREST	23,775.00	32,316.00	9,887.00	51,641.00	41,501.00	37,677.00	-	-	6,079.00	2,940.00
ADD: UNUTILISED CONSUMERS CO	142,517.00	505,205.00	(17,500.00)	1,758,069.00	(758,076.00)	434,092.00	(116,000.00)	(77,642.00)	561,284.00	28,005.00
UNIDENTIFIED DEPOSITS	16,694.00	16,694.00	16,694.00	16,694.00	16,694.00	16,694.00	16,694.00	16,694.00	16,694.00	16,695.00
NET CREDITORS	347,934.00	825,094.00	149,771.00	2,392,694.00	(368,902.00)	727,952.00	(99,306.00)	(77,642.00)	639,247.00	52,640.00

NOTES 8 & 9 (NORTH RIFT AREA)

RURAL ELECTRIFICATION SCHEMES CONSOLIDATED DEBTORS AND CREDITORS SCHEDULE  
AT 30TH JUNE 1995

NOTE 8 - DEBTORS	KIMINI SHS	MOSOP SHS	SOI/MOI'S SHS	CHERANGAN SHS	SABOTI SHS	KWANZA SHS	KACHELIBA SHS	KAMOBO SHS	TOTAL SHS	GRAND TOTAL SHS
CONSUMER'S CONTROL ACCOUNT:	4,044.00	(2,706,805.33)	4,897,608.00	318,014.67	(979,754.67)	93.33	(24,880.00)	-	42,594,161.34	303,464,274.18
LESS: BAD DEBTS PROVISION	40.44	0.00	48,976.08	3,180.15	0.00	0.93	0.00	0.00	1,498,304.79	5,207,442.39
NET ELECTRICITY DEBTORS	4,003.56	(2,706,805.33)	4,848,631.92	314,894.52	(979,754.67)	92.40	(24,880.00)	0.00	41,095,856.55	298,256,831.79

NOTE 9 - CREDITORS

ELECTRICITY DEPOSITS	26,850.00	193,900.00	1,099,940.00	155,500.00		(450.00)			7,136,929.00	42,927,583.00
LESS: ELECTRICITY DEPOSIT REFUI	364.00	363.00	364.00	364.00					7,269.00	(3,252.00)
	26,486.00	193,537.00	1,099,576.00	155,136.00		0.00	0.00	37,050.00	7,129,660.00	42,930,835.00
ADD: AUDIT FEES	3,704.00	3,704.00	3,704.00	3,703.00					74,073.00	500,000.00
ADD: DEPOSIT INTEREST	3,034.00	27,689.00	186,354.00	7,386.00		(23.00)		542.00	1,125,054.00	6,226,508.00
ADD: UNUTILISED CONSUMERS CO:	22,128.00	161,896.00	(91,506.00)	(347,449.00)					6,676,880.00	120,847,139.00
UNIDENTIFIED DEPOSITS	16,695.00	16,694.00	16,695.00	16,694.00	16,694.00	16,695.00		16,695.00	417,355.00	2,939,890.00
NET CREDITORS	72,047.00	403,520.00	1,154,823.00	(164,530.00)	16,694.00	16,672.00	0.00	54,287.00	15,423,472.00	173,444,822.00

RURAL ELECTRIFICATION SCHEMES  
NOTES TO THE ACCOUNTS (CONTRINUED)

NOTE 10  
TITLE DEEDS

- (1) TITLE DEEDS HAVE BEEN ISSUED FOR NAROK, BUSIA AND HAMISI SCHEMES
- (2) SITE ALLOTMENT LETTERS HAVE BEEN ISSUED FOR LODWAR, MARSABIT, ISIOLO AND WAJIR
- (3) SITE ALLOTMENT LETTERS ARE AWAITED. FOR MANDERA, RUMURUTI, MARALAL, NAROMORU, MOYALE MIGORI AND ELDAMA RAVINE
- (4) THE LANDS ACQUIRED FOR THE KILIFI SCHEMES ARE UNREGISTERED
- (5) AT MTO ANDEI AND IRIANYI THE SUB-STATIONS ARE IN THE COMPOUND OF KENYA PIPELINE COMPANY AND KENYA TEA DEVELOPMENT AUTHORITY RESPECTIVELY
- (6) THE REST OF THE SCHEMES DO NOT HAVE GROUND MOUNTED SUB STATIONS HENCE DO NOT NEED LAND

NAIROBI SCHEMES	CAPITAL INVESTMENT		OPERATING RESULTS FOR THE YEAR			
	TOTAL ASSETS	ACCUMULATED RECOVERABLE	EXPENDITURE	REVENUE	LOSS/(PROFIT)	
	KSHS.	LOSSES/(PROFITS) KSHS.	KSHS.	KSHS.	KSHS.	KSHS.
MARSABIT	3,243,485.00	62,389,456.70	20,728,533.85	4,823,114.15	15,905,419.70	
MANDERA	6,709,813.00	117,168,987.32	34,289,439.52	7,587,865.20	26,701,574.32	
CHURA	2,042,802.00	10,972,574.15	10,759,786.83	8,152,137.68	2,607,651.15	
KIHARU	12,208,026.00	24,410,479.44	19,274,958.29	5,438,951.85	13,836,006.44	
KANDARA	12,594,352.00	4,944,313.32	4,201,459.95	2,718,293.63	1,483,166.32	
WAJIR	11,395,975.00	73,676,129.99	39,473,457.32	8,839,157.33	30,634,299.99	
SULTAN HAMUD	1,543,772.00	(9,628,554.82)	4,482,136.48	9,292,291.30	(4,810,154.82)	
MOYALE	22,674,132.00	63,761,033.08	30,435,352.45	4,137,875.37	26,297,477.08	
GITHUNGURI	6,859,062.00	6,835,874.35	5,760,970.63	2,701,710.28	3,059,260.35	
KIKUYU	4,735,112.00	(701,879.93)	2,020,483.52	1,903,054.45	117,429.07	
KANGEMA	2,658,173.00	(57,168.93)	1,306,315.57	834,428.50	471,887.07	
MWINGI	11,570,486.00	(2,843,692.14)	5,519,231.53	7,396,471.67	(1,877,240.14)	
GATUNDU	16,138,302.00	7,311,063.59	7,610,864.72	4,057,498.13	3,553,366.59	
KITUJI	11,476,640.00	3,740,378.95	4,275,387.85	2,322,569.90	1,952,817.95	
KAJIADO	6,483,179.00	(3,006,012.56)	1,088,815.67	2,144,985.23	(1,056,169.56)	
KAJIADO CENTRAL	6,621,242.00	(988,873.30)	457,359.70	-	457,359.70	
KIAMBAA	3,502,157.00	6,236,542.41	5,353,968.72	3,516,219.31	1,837,749.41	
NGONG	2,417,274.00	(768,387.63)	12,969,413.05	12,311,902.68	657,510.37	
LARI	15,493,362.00	6,089,773.57	4,930,639.38	1,674,912.81	3,255,726.57	
KIGUMO	10,728,086.00	405,190.97	2,190,218.91	1,440,297.94	749,920.97	
MASII/MBOONI	13,058,308.00	1,791,236.36	3,737,047.41	2,290,788.05	1,446,259.36	
LIMURU	4,223,371.00	(1,224,238.11)	1,087,899.91	1,175,498.02	(87,598.11)	
JUJA	5,104,203.00	(659,512.18)	2,004,210.59	1,456,126.77	548,083.82	
KILOME	14,033,223.00	104,792.39	1,641,938.63	758,063.24	883,875.39	
KATHIANJI	-	-	-	-	-	
KANGUNDO	216,666.00	(74,747.13)	836,717.11	392,588.24	444,128.87	
KALAMBA	-	(1,155,669.61)	144,681.39	133,435.00	11,246.39	
MAKUYU	-	-	-	-	-	
KIBWEZ	2,284,365.00	(335.00)	-	-	-	
KONZA	5,125,366.00	-	-	-	-	
ELWAK	-	-	-	-	-	
MACHKS	6,656,901.00	(650,820.51)	973,156.41	486,039.92	487,116.49	
MAKUENI	-	-	-	-	-	
GARISSA	-	-	-	-	-	
KYANGWITHYA	11,045,979.00	(119,317.07)	1,035,568.50	217,445.57	818,112.93	
GATANGA	1,133,485.00	1,247,572.64	7,911,234.05	7,368,697.41	542,536.64	
MUTITO	-	-	-	-	-	
TAKABA	-	-	-	-	-	
CENTRAL DIV. MANDERA	-	-	-	-	-	
BULAMPYA	-	-	-	-	-	
YATTA	2,526,295.00	(380,669.66)	2,827,686.20	2,753,991.86	73,694.34	
NAIROBI PROV.	1,436,315.00	-	-	-	-	
TOTAL	237,942,109.00	368,825,520.65	239,328,978.05	106,326,411.49	131,002,566.56	

NOTE 11.

COAST SCHEMES	CAPITAL INVESTMENT		OPERATING RESULTS FOR THE YEAR		
	TOTAL ASSETS KSHS.	ACCUMULATED RECOVERABLE LOSSES/(PROFITS) KSHS.	EXPENDITURE KSHS.	REVENUE KSHS.	LOSS/(PROFIT) KSHS.
VOI	346,780.00	13,871.20	13,871.20	0.00	13,871.20
BAHARI	236,145.00	129,122.86	8,995.86	-	8,995.86
WUNDANYI	(99,535.00)	978,109.86	915,488.20	576,020.34	339,467.86
KILIFI	6,011,654.00	9,694,010.00	0.00	0.00	0.00
MTITO ANDEI	378,739.00	(3,434,264.19)	1,549,898.13	3,147,131.27	(1,597,233.14)
KINANGO	883,903.00	559,752.68	961,473.43	714,689.75	246,783.68
TAVETA	9,215,085.00	5,665,836.03	6,186,526.88	5,288,978.85	897,548.03
LOITOKITOK	17,219,566.00	4,110,972.37	4,900,595.83	3,215,787.46	1,684,808.37
GANZE	-	(45,139.73)	553,278.16	683,717.89	(130,439.73)
MSAMBWENI	37,075,360.00	1,267,461.80	4,877,196.59	4,455,678.79	421,517.80
LAMU	-	0.00	0.00	-	0.00
MAGARINI	3,417,135.00	(37,876,928.85)	10,876,900.69	37,474,353.54	(26,597,452.85)
RIBE RABAI	-	385,806.84	1,220,516.36	834,709.52	385,806.84
MKOWE	-	-	-	-	0.00
TANA RIVER	-	-	-	-	0.00
HOLA	-	0.00	0.00	-	0.00
KALOLENI	-	231,007.22	1,987,579.08	1,313,354.86	674,224.22
MAMBRUJ	-	(423,397.65)	2,993,951.85	3,417,349.50	(423,397.65)
TOTAL	74,684,832.00	(18,743,779.57)	37,046,272.25	61,121,771.77	(24,075,499.52)

NOTE 11.  
RURAL ELECTRIFICATION SCHEMES  
NOTES TO THE ACCOUNTS (CONTINUED)

	CAPITAL INVESTMENT				OPERATING RESULTS FOR THE YEAR	
	TOTAL ASSETS KSHS.	ACCUMULATED RECOVERABLE LOSSES/(PROFITS) KSHS.	EXPENDITURE KSHS.	REVENUE KSHS.	LOSS/(PROFIT) KSHS.	
CENTRAL RIFT SCHEMES						
NAROK	4,084,169.00	(82,936.28)	7,465,474.40	9,378,665.46	(1,913,191.06)	
RUMURUTI	1,310,790.00	1,710,663.13	1,674,574.79	1,709,482.44	(34,907.65)	
ELDAMA RAVINE	20,816,030.00	6,969,678.61	10,314,105.50	9,990,497.67	323,607.83	
MARALAL	6,208,668.00	(1,673,406.86)	5,376,417.40	5,623,369.04	(246,951.64)	
KINUNGI	1,501,924.00	199,689.87	1,426,612.51	1,603,785.42	(177,172.91)	
MARMANET	16,848,648.00	1,652,188.32	2,452,098.47	1,473,713.93	978,384.54	
NAIREGIE ENKARE	-	(745,933.58)	941,833.51	846,842.87	94,990.64	
KINANGOP	2,066,376.00	(123,677.34)	1,671,336.51	1,731,930.63	(60,594.12)	
OLKALAU	189,428.00	(39,660.92)	391,122.44	217,797.14	173,325.30	
BAHATI	14,628,957.00	(43,841,321.18)	13,648,329.97	46,693,123.93	(33,044,793.96)	
MANGU KIAMUNYI(MOLO)	40,678,056.00	5,845,015.90	9,354,692.73	7,249,429.61	2,105,263.12	
KILGORIS	19,550,187.00	(9,038.18)	1,034,872.04	-	1,034,872.04	
NAIVASHA	-	(215,832.46)	1,165,897.96	1,219,152.20	(53,254.24)	
KAPIPIRI	-	(718,259.78)	1,285,186.12	1,094,143.88	191,042.24	
OLJOROROK	1,264,520.00	(5,293.40)	1,299,659.78	773,280.23	526,379.55	
NDARAGWA	6,795,063.00	373,114.28	676,382.72	245,095.46	431,287.26	
KIUNGURURIA ITHERERO	3,897,849.00	(40,041.55)	980,637.86	541,532.11	439,105.75	
OLEGURUONE	12,784,517.00	80,917.22	2,870,466.07	1,665,232.18	1,205,233.89	
MKOGONDO	-	-	-	-	0.00	
CENTRAL DIV.	-	-	-	-	0.00	
OLKURTO MAC	-	-	-	-	0.00	
NAMANGA BISSEL	-	-	-	-	0.00	
MASHURU	-	-	-	-	0.00	
RONGAI	-	-	-	-	0.00	
TOTAL	152,625,182.00	717,199.72	1,152,425.94	92,057,074.20	(28,801,177.31)	

TOTAL ASSETS		CAPITAL INVESTMENT				OPERATING RESULTS FOR THE YEAR			
		ACCUMULATED RECOVERABLE LOSSES/(PROFITS)		EXPENDITURE		REVENUE		LOSS/(PROFIT)	
	KSHS	KSHS	KSHS	KSHS	KSHS	KSHS	KSHS	KSHS	KSHS
<b>WEST KENYAS SCHEMES</b>									
BIURERE	538,922.00	467,955.74	1,861,678.45	2,396,616.39	(534,937.90)				
IRIANYI	1,553,581.00	(24,366,430.61)	12,346,942.10	31,444,941.75	(19,057,999.65)				
VIHIGA	5,289,571.00	1,656,786.97	2,272,346.28	1,678,115.41	600,233.87				
LUGULU	4,765,455.00	1,348,752.16	2,138,151.40	1,991,580.28	146,571.12				
KIMILILI	884,263.00	(197,755.81)	2,510,636.33	2,603,036.28	(82,399.95)				
BUSIA	12,951,296.00	1,972,154.17	13,441,611.35	19,197,418.22	(5,755,806.87)				
MIGORI	19,485,328.00	(8,129,351.96)	15,950,217.57	26,224,563.57	(10,274,346.00)				
NIGVA	57,093.00	(288,125.38)	800,955.27	1,153,760.66	(351,786.42)				
OGEEMBO	10,604,631.00	(14,158,672.04)	6,194,564.98	14,659,325.06	(8,455,760.08)				
HAMISI	8,413,611.00	2,828,436.00	5,315,736.16	4,535,942.14	779,854.02				
NAMBALE	4,195,121.00	1,793,715.60	2,868,764.41	4,332,951.05	(1,463,186.64)				
OYUGIS	14,047,474.00	(853,532.72)	4,033,486.12	3,887,615.44	145,842.68				
UKWALA	2,835,211.00	(1,071,856.86)	2,946,256.23	5,783,575.03	(2,835,316.80)				
AMAGORC	2,505,551.00	(2,036,351.90)	3,687,332.75	5,536,845.65	(1,839,562.90)				
KAPSO KWANY	4,521,652.00	(2,171,560.67)	636,526.88	476,932.82	159,594.06				
NYAKACH	11,891,877.00	(7,224,266.85)	3,801,683.35	6,166,468.06	(2,264,814.71)				
MALAKISI	44,836,748.00	(527,119.51)	4,604,056.19	8,397,178.08	(3,793,122.89)				
HAKATI	7,355,922.00	(1,511,485.86)	5,567,326.57	4,745,070.12	821,256.45				
BELEGUT	31,202,785.00	1,751,746.93	2,090,696.00	3,000,125.90	(909,129.90)				
BONDO	22,095,466.00	1,395,396.66	4,669,015.35	2,113,176.46	2,555,838.89				
NYAMIRA	922,840.00	(331,236.85)	530,766.51	549,828.40	748,571.62				
NYANDU	26,619,815.00	(188,811.51)	3,734,966.83	3,845,997.36	(111,007.55)				
MANGA	156,408.00	(1,155,262.42)	1,566,721.40	2,365,008.86	(798,287.46)				
MASENG	1,990,853.00	(545,067.13)	981,773.81	1,378,676.98	(396,903.17)				
BORABU	2,937,782.00	0.00	346,266.26	195,812.57	150,483.69				
EMUHAYA	1,156,895.00	(365,186.38)	207,487.56	152,107.98	55,379.58				
KABRAS	3,727,466.00	(1,525,752.80)	1,800,414.67	3,158,237.45	(1,357,822.84)				
KARACHUNYO	4,007,928.00	(895,755.41)	1,115,600.90	1,316,567.35	(200,966.45)				
BOSONGO	1,182,986.00	(54,815.42)	1,178,390.35	948,926.56	229,472.82				
BOMET	23,536,461.00	(327,615.58)	3,000,388.18	3,442,631.80	(442,233.62)				
BUNYALA									
BUJA									
SHINYALI									
SHINYALI									
SHINYALI									
KOLOMANI									
NDERE SAMAGONGC									
AWELO BORO									
UGUNJA									
BURET									
KIPKELION									
KEHANCHA									
NDIWA									
CHEPALUNGU									
TONGAREN									
WEBUTE									
KAMUKUYA/KAPTAMA									
LUGARI									
MUMIAS									
MBITA									
NYATIKE									
MARAN									
MASABA									
NYAMACHE									
MAGOMBO									
EKENYOC									
RONGC									
MUHORONI									
SILISIA									
KADUYI									
SABATIA									
TOTAL	278,756,156.00	(56,366,653.62)	117,214,747.16	171,727,990.14	(54,513,242.98)				

	OPERATING RESULTS FOR THE YEAR				
	TOTAL ASSETS	CAPITAL INVESTMENT	EXPENDITURE	REVENUE	LOSS/(PROFIT)
	KSHS.	ACCUMULATED RECOVERABLE LOSSES/(PROFITS) KSHS.	KSHS.	KSHS.	KSHS.
MOUNT KENYA SCHEMES					
ISILOLO	2,488,420.00	(3,425,176.00)	11,009,344.49	22,150,379.00	(11,141,034.51)
KIMUNYE	301,716.00	(4,003,594.00)	4,568,857.70	11,212,646.00	(6,643,788.30)
NKUBU	315,190.00	(496,696.00)	3,414,446.41	6,554,898.00	(3,140,451.59)
MUKURWEINI	7,194,649.00	11,313,934.00	7,057,981.15	5,712,504.00	1,345,477.15
NAROMORU	1,799,697.00	307,852.00	2,484,749.39	5,029,374.00	(2,544,624.61)
KANYAKINE/MATERI	4,538,353.00	2,910,359.00	2,819,988.37	3,152,486.00	(332,497.63)
TIMAU	425,631.00	(182,068.00)	613,897.72	1,095,173.00	(481,275.28)
KARURUMO	9,406,892.00	1,408,003.00	2,913,266.77	2,955,853.00	(42,586.23)
MAUA	17,083,794.00	(5,918,474.00)	7,365,272.23	16,443,405.00	(9,078,132.77)
TETU	10,965,769.00	4,549,468.00	5,333,196.16	3,026,795.00	2,306,401.16
OTHAYA	1,021,574.00	761,018.00	1,035,048.81	564,664.00	470,384.81
MWEA	4,593,069.00	621,913.00	1,270,049.49	1,060,895.00	209,154.49
GACHOKA	2,342,870.00	495,863.00	450,828.52	213,082.00	237,746.52
TIGANIA	-	223,731.00	2,035,857.13	2,643,414.00	(607,556.87)
NORTH IMENTI	101,218.00	1,542,832.00	3,611,811.70	3,785,855.00	(174,043.30)
NITHI	1,651,994.00	45,659.00	278,558.14	4,516,238.00	(4,237,679.86)
MATHIRA	17,353,119.00	1,253,909.00	2,973,318.56	1,414,812.00	1,558,506.56
KIENI WEST	4,900,776.00	1,221,225.00	2,106,174.52	1,520,720.00	585,454.52
NDIA	1,559,119.00	337,732.00	1,531,935.98	1,520,762.00	11,173.98
CENTRAL IMENTI	4,436,960.00	0.00	441,663.00	-	441,663.00
GICHUGU	15,187,734.00	1,015,831.00	2,601,960.79	2,145,306.00	456,654.79
RUNYENJES	5,087,134.00	294,346.00	1,402,043.63	1,486,257.00	(84,213.37)
NTONYIRI	-	186,369.00	3,383,843.52	4,516,238.00	(1,132,394.48)
SOUTH IMENTI	-	63,754.00	490,529.11	408,256.00	82,273.11
IGEMBE	-	-	-	-	0.00
KIENI EAST	-	-	-	-	0.00
SIAKAGO	389,012.00	760,983.00	991,585.90	1,524,163.00	(532,577.10)
TOTAL	113,144,690.00	15,288,809.00	72,186,211.74	90,377,500.00	(18,191,286.26)

NORTH RIFT SCHEMES	OPERATING RESULTS FOR THE YEAR					
	TOTAL ASSETS	CAPITAL INVESTMENT	ACCUMULATED RECOVERABLE	EXPENDITURE	REVENUE	LOSS/(PROFIT)
	KSHS	KSHS	LOSSES/(PROFITS) KSHS	KSHS	KSHS	KSHS
ITEN	676,374.00		1,401,990.00	3,626,545.75	3,964,906.00	(338,360.25)
KABARNET	2,950,243.00		3,893,710.00	5,199,053.28	5,245,414.00	(46,360.72)
LODWAR	3,051,995.00		41,018,628.00	12,139,642.93	5,441,960.00	6,697,682.93
KAPTAGAT	56,127,946.00		9,290,697.00	10,006,443.21	7,782,406.00	2,224,037.21
LESSOS	3,575,533.00		(2,327,400.00)	2,322,653.02	2,240,833.00	81,820.02
KAPENGURIA	2,699,507.00		(1,466,669.00)	6,522,507.87	7,262,980.00	(740,472.13)
TURBO	843,298.00		(131,923.00)	1,859,889.06	4,150,260.00	(2,290,370.92)
KAPSOWAR	10,039,214.00		3,721,963.00	3,767,049.58	2,609,147.00	1,157,902.58
MOSOP	11,027,997.00		1,901,916.00	3,164,929.18	2,428,688.00	736,241.18
TAMBACH	2,524,685.00		(5,282,834.00)	7,866,286.30	26,888,999.00	(19,022,712.70)
TENGES	1,677,786.00		1,024,622.00	3,096,727.34	2,170,432.00	928,295.34
B/F/TIMBOROA	42,729.00		(460,084.00)	2,214,364.50	2,803,330.00	(588,965.50)
TOT DIV.						0.00
LONDIANI	2,210,764.00		925,190.00	2,577,008.81	3,004,775.00	(427,766.19)
KABARTONJIC	12,085,326.00		(1,082,469.00)	3,548,272.90	2,886,649.00	661,623.90
MARIGAT	62,495,817.00		4,806,505.00	5,205,025.36	2,873,870.00	2,331,155.36
AINABKOI	10,598,740.00		(1,376,505.00)	2,700,488.12	2,655,105.00	45,383.12
CHEPKORIC	7,277,354.00		0.00	613,791.00		613,791.00
ALDAI	3,263,080.00		796,050.00	1,228,217.85	690,761.00	537,456.85
CHERANGANI	8,834,163.00		(328,903.00)	1,716,043.77	1,681,918.00	34,125.77
SABOTI	2,162,301.00		0.00	367,287.00		367,287.00
MOIBEN	10,116,736.00		0.00	26,017.00		26,017.00
TINDERET	4,503,767.00		0.00	496,610.00		496,610.00
SOI/MOI'S/BRIDGE	6,406,639.00		2,123,217.00	3,459,183.62	3,585,617.00	(126,433.38)
KIMINIINI			27,509.00	391,152.10	439,294.00	(48,141.90)
KWANZA			0.00	0.70	0.00	0.70
MOGOTIC			0.00	0.00	0.00	0.00
KACHELIBA			0.00	0.00	0.00	0.00
LOKICHOGIO						0.00
TOTAL	225,191,994.00		58,475,210.00	83,192,265.37	89,342,538.00	(6,150,272.63)
GRAND TOTAL	1,082,344,966.00		337,490,751.97	612,224,371.46	612,953,285.60	(728,914.14)
				0.00	0.00	0.00

