

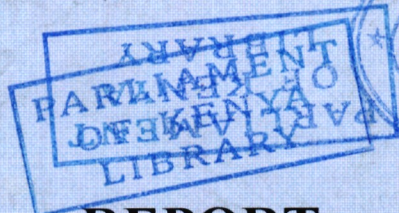
REPUBLIC OF KENYA



Paper laid by  
the leader of  
majority party  
ON TUESDAY 30/06/2015



KENYA NATIONAL AUDIT OFFICE



**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
OFFICIAL RECEIVER**

**FOR THE YEAR ENDED  
30 JUNE 2014**

# REPUBLIC OF KENYA

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P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON THE OFFICIAL RECEIVER FOR THE YEAR ENDED 30 JUNE 2014

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the Official Receiver set out on pages 11 to 79, which comprise the statement of assets and liabilities as at 30 June 2014, in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003.

#### **Management's Responsibility for the Financial Statements**

The Official Receiver is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The Official Receiver is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 5 of the Public Audit Act, 2003.

#### **Auditor-General's Responsibility**

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003 and submit the report in compliance with Article 229 (7) of the Constitution. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

estimates made by the management, as well as evaluating the overall presentation of the financial statements.

Because of the matters described in the Basis for Disclaimer of Opinion paragraph, I am not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

## **Basis for Disclaimer of Opinion**

### **1. Presentation of Financial Statements**

The financial statements of the Official Receiver submitted for audit for the year ended 30 June 2014 were not prepared in accordance with the template issued by the National Treasury in order to comply with the International Public Sector Accounting Standards (Accrual Basis). Except for a statement of assets and liabilities, the following statements were not prepared:

- Statement of financial performance;
- Statement of financial position;
- Statement of changes in net assets;
- Statement of cash flows;
- Statement of comparison of budget and actual amounts.

The financial statements presented for audit as at 30 June 2014 do not therefore comply with the prescribed accounting standards and format.

### **2. Failure to Keep Proper Books and Records**

Section 232(1) of the Companies Act, Cap 486 requires that when the court has made a winding-up order or appointed an interim liquidator, there should be a statement as to the affairs of the company showing the particulars of its assets, postal addresses and occupations of its creditors, the securities held by them respectively, the dates when the securities were respectively given, and such further or other information as may be prescribed or as the Official Receiver may require. No such statement has been forwarded for audit review.

Section 239 further provides that the liquidator or interim liquidator shall take into custody or under his control all the property and things in action to which the company is or appears to be entitled.

The Official Receiver has not complied with these provisions as persistent requests for a comprehensive list of properties under receivership has so far not been presented for audit review, neither has the 'fund element' in the statement of assets and liabilities disclosed any assets of a non-monetary nature.

Further, no records were maintained or financial statements prepared in respect of institutions under liquidation and bankruptcies so as to show the status of the liquidations or bankruptcies as at 30 June 2014. For institutions where there were initial statements

of affairs showing the assets and liabilities taken over, there has been no update of such statements periodically to show the progress of the liquidations as sampled below:

## 2.1 Continental Credit Finance Limited

- i) Records available show that Continental Credit Finance Ltd was placed under liquidation in 1986 vide winding up case No. 29 of 1986. A statement of affairs of the company at 31 December 1991 indicated that the company had fixed assets and investment properties valued at Kshs.386,208,000.00 and current assets of Kshs.405,106,000.00 all totalling to Kshs.791,341,000.00 against total liabilities of Kshs.921,493,000.00 resulting in a deficit of Kshs.130,179,000.00.
- ii) According to a summary of outstanding fixed deposits as at 30 June 2014 the creditors stood at Kshs.559,217,032.20 out of which Kshs.371,206,897.80 belonged to public institutions as listed below:

<b>Institution</b>	<b>Kshs.</b>
Kenya National Assurance 2	22,822,240.85
Public Trustee	7,625,000.00
NSSF	57,187,500.00
Nairobi City Council Education Fund	4,413,726.60
Murang'a County Council	5,718,750.00
Nairobi Primary School Fund	3,798,002.20
Kenya Post Office Savings Bank	14,389,222.85
Thika Municipal Council	762,500.00
Kenya Medical Research	1,142,825.15
HFCK	29,581,396.40
Industrial Development Bank	837,441.10
Directorate of Industrial Training	10,178,735.70
Kenya Pipeline Company	54,134,892.30
Nyeri County Council	9,358,048.20
KTDA	19,062,500.00
Kenya Industrial Estates	69,751,063.10
K.E.T.R.I Development	4,799,184.45
Meru County Council	1,000,000.00
NHIF	16,600,251.50
Kenya Institute of Education	4,922,864.50
Local Government Provident Fund	4,000,000.00
Meru County Council	1,000,000.00
National Fund for the Disabled	964,875.25
University Students Accommodation	2,131,863.00
National Housing Corporation	15,524,014.65
Tana/Athi Development	4,500,000.00
Eldoret Municipal Council	5,000,000.00
<b>Total</b>	<b><u>371,206,897.80</u></b>

However, no ledgers or records were made available to show how the amount moved from Kshs.921,493,000.00 initially reported when the liquidation started to the balances now reflected in the summary of Kshs.559,217,032.20 as at 30 June 2014.

- iii) Further, the Official Receivers summary of collections in respect of Continental Credit Finance Ltd between 2007 to 8 August 2014 indicates that the total collections for the period were Kshs.55,572,789.75. However, another summary for the quarter ending 30 June 2014 of debtors who had repaid their dues and files closed shows that a total of Kshs.64,158,260.25 had been received from these debtors alone. In the circumstance, the summary of collections appears inaccurate and unreliable.

The audit further revealed that since the first statement of affairs dated 31 December 1991, no other statement has been produced showing the progress made to realize the assets of the entity and pay the creditors.

In the circumstances, the Official Receiver has not maintained the required books of accounts as at 30 June 2014.

### **3. Unsupported Balances on Insolvent Financial Institutions**

A status report provided as part of supporting schedules for the financial institutions under receivership reflect balances totalling Kshs.1,900,016,639.00 attributable to Pioneer Building Society, Capital Finance Ltd and Continental Credit Finance Ltd in respect of debtors and deposits as tabulated below:

<b>A. Pioneer Building Society</b>	<b>Kshs.</b>
i) Good debts	3,000,000.00
ii) Doubtful debts	2,300,000.00
iii) Bad debts	8,900,000.00
<b>B. Capital finance</b>	<b>Kshs.</b>
i) Secured debts	1,140,000.00
ii) Doubtful debts	3,779,198.00
iii) Bad debts	831,233,029.00
<b>C. Continental Credit Finance Ltd &amp; Continental Bank Ltd.</b>	<b>Kshs.</b>
i. List of 5249 depositors and creditors that were paid in full total	260,947,380.00
ii. List of 49 creditors and depositors with outstanding balance	553,717,032.00
iii. List of secured debts	180,000,000.00
iv. List of accrued debts	55,000,000.00

However, schedules provided in respect of above balances did not contain analyses showing how the amounts reflected were arrived at. Consequently, the figures could not be verified and confirmed.

### **4. Unsupported Fixed Deposit and Bank Balances from Out-Stations**

The statement of assets and liabilities of the Official Receiver for the period ended 30 June 2014 reflect balances from two out stations namely Mombasa and Kisumu totalling

Kshs.17,196,345.20 in respect of fixed deposits and bank balances. However, bank balances confirmation certificates were not provided to support the balances.

In the circumstances, the fixed deposits and bank balances of Kshs.17,196,345.20 could not be confirmed as at 30 June 2014.

## **5. Variations in Balances between the Financial Statements and Supporting Schedules/Records**

### **a) Fixed Deposits**

The statement of assets and liabilities reflect fixed deposits amounting to Kshs.417,162,376.00 for Nairobi station which differed with the bank balances confirmation certificate fixed deposits balance of Kshs.420,125,506.50 held in the National Bank of Kenya and Equity Bank that had not matured by 30 June 2014. As a result, the fixed deposit balance is understated by Kshs.2,963,130.50. The difference of Kshs.2,963,130.50 has not been reconciled or explained.

### **b) Current Account Fund**

The Current Account Fund represents the cash and bank balances of the Official Receiver as at 30 June 2014. The Official Receiver however reported the balance on this account for Nairobi as being Kshs.12,592,695.00 while a summary of the balances reflected in bank balances confirmation certificates for the various accounts held totaled to Kshs.17,695,536.20 resulting in a difference of Kshs.5,102,841.20. The difference of Kshs.5,102,841.20 has not been reconciled or explained.

In view of the foregoing, the fixed deposit and cash and bank balances could not be confirmed as at 30 June 2014.

## **6. Unsupported Trial Balance Differences**

The 2012/2013 statement of assets and liabilities reflect a balancing figure of Kshs.23,497,368.00 described in the statement of assets and liabilities as 'trial balance difference'. Note 14 to the financial statements attributes the difference to inaccurate figures from Mombasa and Kisumu Offices. However, this difference has disappeared from the 2013/2014 statement of assets and liabilities without showing how it has been cleared.

Consequently, the accuracy and completeness of the statement of assets and liabilities opening balances of current assets funds could not be confirmed as at 30 June 2014.

## **7. Un-explained Change in Fund Balances**

As per Section 232(1) of the Companies Act, the statement of assets and liabilities of the Official Receiver should be made up of the assets and liabilities taken over from firms and individuals who are under receivership. The assets or liabilities should therefore only increase when the Official Receiver admits more firms or individuals into receivership; or if the Official Receiver generates more than is recorded from the assets of the entities under receivership.

However, the statement of assets and liabilities for the year 2012/2013 shows an increase in assets and liabilities of over Kshs.63,000,000 from the balance of 2011/2012. Likewise, the statement for 2013/2014 shows an increment of Kshs.89,682,904.00 over the balance for 2012/2013. Examination of ledgers maintained by the Official Receiver did not disclose how the increase in the assets and liabilities was realized.

As a result, the changes/increases in the funds balances has not been supported as at 30 June 2014.

### **8. Bankruptcy Investment Income Account**

In an attempt to have all income from bankruptcy investment in a separate account, the Official Receiver created a bankruptcy investment income account. However, this account has remained dormant with a minimal balance of Kshs.11,555.00 as at 30 June 2014 reflecting an increase of only Kshs.2,000.00 on the amount that was there at the beginning of the year. Further, interest earned from the investment of bankruptcy funds which amounted to Kshs.83,955,467.00 as at 30 June 2014 have not been reflected in this account.

No reasons have been provided for failure to reflect the interest earned of Kshs.83,955,467.00 from the bankruptcy funds investment and accruing benefits.

### **9. Payments not supported by ETR Invoices**

Payments totalling Kshs.5,500,394.00 were not supported by ETR enabled invoices to ensure payment of the VAT to KRA despite the invoices for the services having loaded the VAT component to the Official Receiver as shown below:

<b>Advocate/Supplier</b>	<b>Amount (Kshs)</b>	<b>Comments</b>
M/s D. Njogu & Associates	3,860,394.00	Represented the Official Receiver in the case of Continental Credit Finance. The firm was instructed by the Official Receiver but there was no evidence to show how the services were procured.
M/s Oira & Co. Advocates	1,640,000.00	Preparation of lease agreement for lease of Mezzanine I & II of Corner House.
<b>Total</b>	<b>5,500,394.00</b>	

No explanation has been provided for this anomaly.

## **10.0 Irregular Sale of Properties Under Receivership**

### **10.1 Continental Credit Finance Ltd (Various Properties)**

According to a summary record of collections and the receipts made available for audit review in respect of Continental Credit Finance, the Official Receiver collected amounts totalling Kshs.48,993,000.00 from sale of properties described as LR/4242, Galu/Kinondo/11 South Coast, Kitusuru Property and Kileleshwa Property of Alfa

Investments Ltd. Details of how the buyers of these properties were identified and price determined have not been provided for audit verification. Further, the properties were not valued before disposal as valuation documents have not been seen.

In the circumstances, it has not been possible to confirm the value was received by the Official Receiver from the disposal of the above properties as at 30 June 2014.

## **10.2 Drive In Estate - L.R. No. 7879/4**

Drive In Estate - L.R. No. 7879/4 measuring approximately 96 acres was jointly owned by two firms i.e. M/s Afrison Export Import Ltd and Huelands Ltd who had secured a loan from Continental Credit Finance Ltd (now under receivership) in 1981 to finance development of 600 housing units on the land. The 600 housing units were to be developed on behalf of Kenya Posts and Telecommunication Corporation (KPTC) who intended to utilize them as staff houses. The construction was undertaken by Drive In Estate Developers Ltd (a sister company of the joint owners).

However, Continental Credit Finance Ltd was declared insolvent and put under receivership in 1986, with the Official Receiver as the Interim Liquidator in winding up Cause No. 29 of 1986. Subsequently, on 11 July 1986 KPTC advanced the developers Kshs.165,000,000.00 as part payment for the houses to facilitate their completion.

In 1988, KPTC also got into financial problems and was unable to complete the financing of the development when only 196 housing units and 2 show-houses had been completed. Consequently, the corporation opted to sell its interest in the development.

Additional information available indicate that the Office of the President which was experiencing shortage of houses for GSU staff at Ruaraka Camp then decided to enter into an agreement with KPTC to purchase the completed units at a price of Kshs.64,680,000.00. This amount was paid to KPTC through M/s Kangwana & Co. Advocates. However, the following unsatisfactory issues were observed:

- i. KPTC did not have title to the property yet the Office of the President entered into an agreement to buy the property from KPTC;
- ii. The Official Receiver who was holding the title to the property did not object to this arrangement yet the Office was required to collect the debt owed to Continental Credit Finance Ltd by the registered owners of the property;
- iii. The Official Receiver received Kshs.4 million on account of the outstanding loan from Continental Credit Finance Ltd. However, it is not clear whether this was in final settlement of the debt owed by the registered owners or if not how the amount of Kshs.4 million was arrived at;
- iv. No explanation has been provided on how the interests of the depositors and owners of Continental Credit Finance Ltd. were taken care of in this transaction;
- v. There is no evidence of valuation having been done to ascertain the value of the property to support the sale price;
- vi. It is not clear how KPTC, having advanced the developer Kshs.165,000,000.00 as part payment for the property, accepted Kshs.64,680,000.00 as the purchase price of the property, effectively selling a unit at the rate of Kshs.330,000.00.

vii. The Office of the President could not obtain title to the property as the title was held by the Official Receiver but in the names of the registered owners.

In 2012, the registered owners filed Civil Case No. 617 of 2012 against the Attorney-General on behalf of the Ministry; the Official Receiver/Interim Liquidator and Continental Credit Finance Ltd (in liquidation) claiming sale price and assessed rental loss/loss of use arising from illegal occupation by the Office of the President.

In a judgment entered on 12 February 2012, the plaintiff was awarded Kshs.4,086,683,330.00 as fair value of the property suit. However, during negotiations chaired by the Attorney-General between his Office, Office of the President and the claimant, Kshs.2,400,000,000.00 was agreed as the full and final settlement of the judgment debt. Consequently on 12 April 2013, the Attorney-General filed a consent order in court and the initial award was reduced to Kshs.2,400,000,000.00.

From the preceding, the Official Receiver was not considered in the judgment. However, in an internal report to the Official Receiver by the officer in charge of financial institutions under receivership, the officer indicates that the Official Receiver was receive Kshs.100,000,000.00 from the sale of the portion of Drive-In Estate to the Office of the President; and a further Kshs.30,000,000.00 was to be paid to M/s D. Njogu & Co. Advocates as outstanding legal fees.

The origin and validity of these amounts is unknown as the figures are not in the statement of assets and liabilities, neither have any supporting documentation been produced for audit verification.

### **10.3 Rural Urban Credit Finance Limited**

The Official Receiver was appointed the provisional liquidator of this firm on 3 December 1984. As at that date, the firm had individual and small enterprise creditors amounting to Kshs.156,366,361.79 while corporate creditors who had invested their funds in the firm included:

<b><u>Institution</u></b>	<b><u>Amount (Kshs.)</u></b>
National Social Security Fund	135,000,000.00
National Bank of Kenya	51,500,000.00
Cooperative Bank of Kenya	29,000,000.00
National Hospital Insurance Fund	19,000,000.00
Continental Credit Finance Limited	22,000,000.00
Kenya Post Office Savings Bank	13,000,000.00
Consolidated Bank of Kenya	<u>23,983,178.00</u>
	<b><u>293,483,178.00</u></b>

This would therefore mean that the firm owed its depositors a total of Kshs.449,849,547.79 by the time it was placed under receivership.

A report on the status of the liquidation by the officer in charge of Rural Urban Credit Finance Ltd indicates that the firm had over 15,000 creditors and depositors by the time it became insolvent. However, on the basis of an affidavit seen, for presentation to court

by the Official Receiver being application for discharge as liquidator of Rural Urban Credit Finance Ltd, the Official Receiver indicated that, as at 16 January 2014 a total of Kshs.99,985,985.84 had been refunded to 183 depositors. Hence, if only 183 had been paid, then over 14,817 remained outstanding. Clearly therefore, a balance of Kshs.349,863,561.95 remained unsettled by the same date.

No reconciliation has been done between the 183 depositors refunded and the 15,000 creditors and depositors reflected in the books of the firm when it was declared insolvent.

Further, the Official Receiver has, only by way of a note and without indicating values, disclosed only two assets that were owned by the firm at the time of insolvency, namely Ngumba House on L.R. No. 209/2401 and a Volvo 240GL – KUJ 880. The status of the bank accounts operated by the institution, list of other assets taken over, the debtors – a number of whom had their debts secured by properties or guarantees and investments undertaken have not been disclosed. Further, what subsequently happened to these assets has not been recorded or the appropriate records availed for audit verification.

### **10.3.1 Irregular Sale of Ngumba House**

Among the investments of Rural Urban Credit Finance was Ngumba House which had tenants paying rent before the winding up order and during the period of liquidation. According to a tenancy schedule prepared by the Official Receiver in February 2014 that was to be filed in court indicated that the building had a total of 23 tenants from whom Kshs.434,495.00 was being collected every month. In addition to tenancy/lease agreements not being availed to confirm the status of the tenancies, there is no record of the amounts received and how these amounts were utilized.

In an un-dated letter which was received on 19 October 2011, a Mr. John Mwenja Ngumba offered to buy Ngumba House at a price of Kshs.100,000,000.00. The offer was supported by valuations from the then Ministry of Lands which had put the open market value of the building at Kshs.135,000,000.00 and a forced sale value at Kshs.105,000,000.00. Another valuation by M/s Lloyd Masika gave the building an open market valuation of Kshs.120,000,000.00 and a forced sale value of Kshs.90,000,000.00.

There was no evidence of response to the offer or details of who requested the valuations, including the choice of M/s Lloyd Masika as the private valuer or how the valuations were evaluated.

On 21 January 2013, another letter by John Mwenja Ngumba to the Senior Principal State Counsel in charge of Rural Urban Credit Finance indicated that he was in acceptance of a letter from the counsel dated 16 January 2013. The letter from the counsel proposed that John Mwenja Ngumba should settle the monies due to the creditors, advocates and the Official Receiver amounting to Kshs.139,633,235.00 only; and the advocates fees with regard to the conveyance transaction over L.R. No. 209/2401 (Ngumba House). In return the building will have been purchased by John Mwenja Ngumba. The amount has since been paid and the Official Receiver executed the transfer to John Mwenja Ngumba. The following observations were made:

- a) It was not clear how the amount of Kshs.139,633,235.00 was arrived at as the amounts intended to pay the creditors, while the advocates and the Official Receiver are not stated and justified;
- b) Article 227(1) of the Constitution requires that a state organ or any other public entity wishing to contract for goods and services, shall do so in accordance with a system that is fair, equitable, transparent, competitive and cost effective. Also, Section 128 of the Public Procurement and Disposal Act, 2005 stipulates that a public entity shall establish a disposal committee in accordance with regulations for the purpose of recommending the best method of disposing of an asset. Further, Section 92(1) of the Public Procurement and Disposal Regulations, 2006 requires the committee to be of at least five members comprising of the officer in charge of finance, head of procurement unit, head of accounting department and two heads of the user departments, one being the head of the disposing department. There is no evidence that any of these procedures were followed by the Official Receiver in identifying the buyer and determining the price of the sale.
- c) Even though copies of letters from NSSF, National Bank of Kenya and Cooperative Bank of Kenya accepting the offer were seen, NHIF rejected the offer and there is no evidence of communication from the other creditors on the offer.
- d) There was lack of proper management and competitive process in the disposal of assets of Rural Urban Credit Finance Ltd. In view of the foregoing, it has not been possible to confirm that the Official Receiver acted in the best interest of the creditors most of who were public institutions such as NSSF, National Bank of Kenya, NHIF, Cooperative Bank of Kenya, Kenya Post Office Savings Bank and Consolidated Bank of Kenya, depositors and the public at large.

### **Disclaimer of Opinion**

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the financial statements.

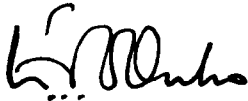
### **Emphasis of Matter**

I draw your attention to the following weaknesses in the internal controls of the Official Receiver:

- a) The operations at the Official Receiver remained heavily manual and the Office does not have an approved Information Technology (IT) policy for management and control of IT functions and assure on data integrity. Further, there was no internal audit function during the year under review;
- b) There was no risk management policy or disaster recovery plan, nor was risk assessment carried out to identify and address key areas of concern and document specific controls in response to identified risks;

- c) The Official Receiver has not produced operating manuals to guide key processes and controls for receipts from debtors/customers, payments to creditors, personnel, expenditure, assets and liabilities and investments.

My opinion is not qualified in respect of these matters.



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

**Nairobi**

**02 June 2015**



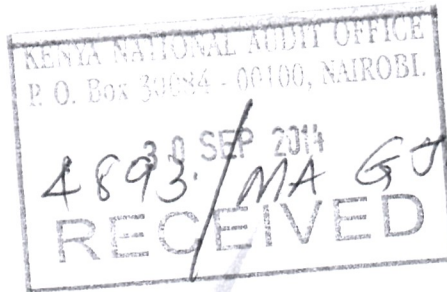
REPUBLIC OF KENYA

**OFFICE OF THE ATTORNEY-GENERAL  
&  
DEPARTMENT OF JUSTICE**

25<sup>th</sup> September, 2014

OR/ACCTS/AUD VOL. 1/014

Auditor General  
Kenya National Audit Office  
Anniversary Towers  
P O Box 30084 - 00100  
NAIROBI



Dear Sir/Madam

RE: OFFICIAL RECEIVER FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR 2013/2014

Attached herewith please find Official Receiver financial statements for the year 2013/2014 containing the following:-

1. Statement of Assets and Liabilities
2. Notes to the financial statements
3. Fixed Deposit Schedule
4. Current Accounts Bank Balances
5. Trial Balances
6. Ledger Balances

Kindly acknowledge receipt.

Yours faithfully

  
B. W. GACHEGU (MRS)  
OFFICIAL RECEIVER

*Team leads  
Let the audit  
commence!*

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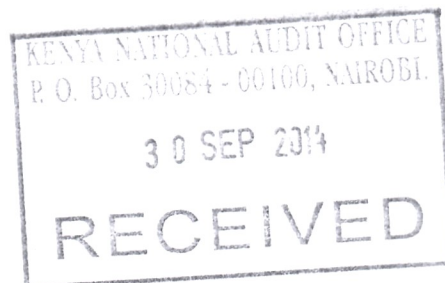
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**OFFICIAL RECEIVER ACCOUNTS**

**HEAD OFFICE NAIROBI**



**FINANCIAL STATEMENTS**

**JUNE 30<sup>TH</sup>, 2014**

## PART 1:

### INTRODUCTION AND BACKGROUND

#### 1.1. Introduction

The office of the Official Receiver is a section within the Registrar General's department of the State Law Office that deals with bankruptcies and Winding up of companies. The operations of the Official Receiver are governed by the Bankruptcy Act Cap 53 Laws of Kenya and the Companies Act Cap 486 Laws of Kenya.

#### 1.2 Mandate and Core Functions of the Official Receiver

This office of the Official Receiver derives its mandate from Section 74 of the Bankruptcy Act together with section 230 of the Companies Act Laws of Kenya. Section 74 of the bankruptcy Act provides;

*"there shall be an official receiver of debtors' estate for Kenya and as many deputy official receivers as may be required from time to time, who shall have jurisdiction in such areas as maybe required from time to time who shall have jurisdiction in such areas as may be specified"*

Whereas Section 230 of the Companies Act states;

*for the purposes of this Act so far as it relates to the winding up of companies by the court, "Official Receiver" means the Official receiver attached to the Court for Bankruptcy Purposes.....*

The Core functions of the Official Receiver includes

- To act as administrator and administer the estate of the debtor
- To act as trustee during any vacancy in the office of the trustee
- To investigate the conduct of the debtor and to report to court
- To verify proofs, petitions , affidavits administered under the Bankruptcy Act
- To make such report concerning the conduct of the debtor as the court may direct
- To take part in the public of examination of the debtor
- Take part and give assistance in relation to the prosecution of the debtor in relation to offences as the Director of Public Prosecution may direct
- Advertise the Receiving Order, date of the first creditors meeting and of the public examination
- To report to the creditors of any proposal which the debtor may have made with respect to liquidating his debts

The Official Receiver is answerable to the court.

### **1.2.2 Vision of the State Law Office**

The Vision of the SLO is **“To be the best Law Firm in the Region Recognized for its Professionalism and Efficiency in its Delivery of Public Legal Services”**.

### **1.2.3 Mission of the State Law Office**

The Mission, which is anchored on the Attorney General’s mandate, the core functions and the desire to achieve the stated Vision and in pursuit of the national aspirations as set out in the Vision 2030 is as follows:-

**To “Enhance Democracy and otherwise Protect the National and public Interest” “To provide quality and efficient legal services to the Government and the Public, uphold the rule of Law and Good Governance, Promote Human Rights”**.

### **1.2.4 Vision of the Registrar General Department**

The vision of the Registrar General department is *“To be Provider of the best registration services and related legal services”*

### **1.2.5 Mission of the Registrar General Department**

The mission of the registrar general department is as follows *“To provide efficient registration services and related legal services to the public and business community”*

### **1.2.6 Core Values**

In pursuit of excellence in delivery of service, the section is guided by the following values

#### **i. Professionalism**

The staff in the section is drawn from various professions. They are expected to demonstrate high level of professionalism in execution of their duties.

#### **ii. Quality Service Delivery**

The Registrar General’s department shall endeavor to exceed customer expectation in service delivery by continuously improving the quality of services provided to the customers.

#### **iii. Integrity and professional ethics**

The Registrar General’s department has continued to achieve this by developing a mechanism for holding individuals accountable for effective resource stewardship through;

- Enforcement of the Public Officers Ethics Act, Code of Conduct and Code of Regulations
- Timely completion of tasks
- Enhanced Decision Making
- Increased automation to improve operational efficiency

#### **iv. Teamwork and Respect for Diversity**

Teamwork is emphasized within the department as a means to maximize synergy to boost staff productivity.

### **1.3 Strategic Priorities**

- a) Decentralize its services to the counties
- b) Implementation/review of insolvency bill
- c) Digitalization of services

### **1.4 Key Management Staff**

<b>Section</b>	<b>Head of Section</b>
Official Receiver	Mrs. Bernice Gachegu
Head of Section –Legal Department	Mr. Mark Gakuru
Head of Section –Accounts and Investment Department	Mr. James Nyamweya
Head of Section –Financial Institutions	Mr. Patrick Thoithi

The section is divided in to three sections; the Official Receiver (Legal), Official Receiver Accounts and Investment Section and Financial Institution Section.

The legal section deals with the implementation of the legal issues as per the functions and mandate. The Official Receiver also operates offices in Kisumu and Mombasa.

### **OFFICIAL RECEIVER**

#### **Legal Section**

This section deals with the all legal issues as stated under the mandate of the official receiver.

Official Receiver	1
Deputy Official Receiver	1
Senior Principal State Counsel	1

Principal State Counsel	1
Senior State Counsel	1
State Counsel I	2
State Counsel II	1
Clerical Officers	4
Secretary	<u>1</u>
<b>Total</b>	<b><u>13</u></b>

### **Accounts and Investment Section**

The Accounts Section is accountable to the Registrar General/Official Receiver. The section manages the accounts and investments of the Official Receiver.

#### **1. Current Establishment**

(i) Senior Accountant	1
(ii) Accountant I	1
(iii) Accountant II	1
(iv) Clerical Officers	6
(v) Secretary	1
(vi) Support Staff	<u>1</u>
<b>Total</b>	<b><u>11</u></b>

#### **2. The Structure - Ideal Situation**

(i) Chief Accountant	1
(ii) Senior Accountant	1
(iii) Accountant I	2
(iv) Accountant II	6
(v) Clerical Officers	6
(vi) Secretary	1
(vii) Support Staff	<u>1</u>
<b>Total</b>	<b><u>18</u></b>

#### **3. Challenges**

- (i) Lack of Accountants to handle the bulk accounts of the Official Receiver.
- (ii) Computerization - The Section still keeps its Accounts Records in manual form.
- (iii) Lack of equipment e.g. Computers, Photocopiers, etc.

## **Financial Institutions**

It is worth noting that in 1984 there was a financial crisis in Kenya and as a result many financial institutions had liquidity problems and were placed under receivership. The Official Receiver was thus appointed by the High Court to liquidate the following institutions

- Rural Urban credit finance (1984)
- Continental Credit Finance Ltd (1986)
- Continental Bank Ltd (1986)
- Pioneer Building society Ltd (1987)
- Capital Finance Ltd (1987)
- Kenya National Assurance Co. (General Business 1996)

Notably, all good debts in these institutions have been recovered and dividends paid. In most of these institutions the Official Receiver has moved to court to obtain orders for release and dissolution of the companies.

**PART 2:**  
**MANAGEMENT REPORTS**

**2.1 THE ACCOUNTING OFFICER'S REPORT**

- a) The Core functions of the Registrar General Department are:
- Dealing with matters related to registration of companies including registration of names, searches on registered companies, receiving annual returns from companies, registration of change of particulars for companies, resolution of leadership disputes and related activities for companies.
  - Undertaking official receivers duties which involve administering of Bankruptcy Act (Cap 53), winding up of companies, company liquidation and deeds of arrangement.
  - Registration and maintenance of registers in respect of building societies as per Cap 489
  - Administration of laws related to marriages and adoptions;
  - Registration of societies including churches and welfare associations as per provisions of Cap 108
  - Maintenance and enforcement of the books and newspapers act as per provisions of Cap 111;
- b) **Change in Policy/Strategy that affected the operations in the State Law Office - Registrar General Department**
- The New Constitutional dispensation significantly changed the core mandate of the Office of the Attorney General. There was increased demand for the legal services of the office by the Government and the Public.
  - The new development required a review of the institutional structure of the office of the Attorney General, the mandate, the functions and operational procedures and processes with a view of determining an appropriate institutional re-organization of the State Law Office to respond to increased demand for its legal and related services by the Government and the public, taking into account the new constitutional dispensation coupled with devolved Governance.
  - Introducing necessary measures for improvement in processes and procedures as well as review the legal and administrative frame work necessary for efficient and effective service delivery.

- Envisioned changes dictate a new approach hence the need to develop and maintain and efficient infrastructure and work environment needed for the provision of sufficiently satisfactory service to the Government and the public.
- The changes in the mandate of the Attorney General's Office required a review of the implications on the resource capacity and seek for ways and means to address gaps.
- The process of Institutional Review is ongoing and the office has set its eyes on the outcome of a Restructured State Law office, transformed human resource capacity and a re-engineered business process and automation.

**c) An Over view of the accomplishments and the Challenges Met.**

The Office of the Attorney General - Registrar General Department has recorded significant reforms/achievements in the year under review. These include:-

- Decentralization of services to selected counties;
- Operationalization of the Limited Liability Partnership Act;
- Refurbishment of offices in Official Receiver section Sheria House to open plan;
- Computerization and installation of the Document Management System (DMS) aimed at significantly reducing time of registration of companies and business names; and
- The Institutional Review process that is ongoing.

**d) Challenges**

As it has been stated previously, the Office of the Attorney General - Registrar General Department has witnessed an increase in the demand for its services by the Government and the Public. This increase in demand for services is occasioned by the socio-political transformation being experienced, the legal and constitutional developments as well as the reforms in the system of Governance being undertaken in the country. It must be mentioned that the level of public awareness of constitutional and other rights is relatively high as the public continues to be more knowledgeable.

Therefore, in an effort to match public demand for services, the State Law office finds itself constrained by the following challenges:-

- Inadequate supply of professional (Legal) and support staff which is attributed to poor terms and conditions of service pertaining to the Office of the Attorney General and a rigid Scheme of Service.

- Inadequate resources for devolution of services in the counties.
- Weak inter-agency linkage/agency collaboration resulting in incoherent and inadequate support. This makes the function of the Attorney General to offer relevant advice, assist, and support and consult rather challenging.

The importance of the Office of the Attorney General, being the principal legal advisor to the government, promotion, protecting and upholding the rule of Law and defending the public interest cannot be gain said. While we acknowledge programmes undertaken by MDAs, we still appeal for need to address the challenges that place bottlenecks to the effective and efficient performance of the Office of the Attorney General.

Singled out for immediate attention are two main challenges which are; inadequate budgetary allocation and the unattractive work environment that compromises the ability of the Office of the Attorney General to retain qualified staff.

In conclusion, it must be stated that all the monies availed to the office of the Attorney General will always be properly utilized on prioritized activities and programmes in line with the guidelines provided in the Government Procurement and Financial Regulations released from time to time.

Signed:

**NJEE MUTURI**  
**SOLICITOR – GENERAL**

## **2.2 OFFICIAL RECEIVER'S REPORT**

### **2.2.1 Key Achievements**

During the period under review, the Registrar General Department implemented one programme, among others, relating to provision of legal service to the Government and the Public. The programme made remarkable achievements that included:

- Drafting of all prioritized bills for implementation;
- Court attendance improved to all high 100%. This has resulted in improvement of public confidence in the Office of the Attorney General ability to expeditiously dispense with Civil Litigation matters.
- The office conducted a number of awareness workshops on emerging constitutional issues to MDAS.
- The Office of the Attorney General in the period under review, devolved litigation services, Public Trustee and services under the office of the Registrar General to a number of counties among them, Nakuru, Machakos, Kakamega, Kisii, Meru, Garissa and Malindi.
- The office refurbished and equipped offices in Sheria House to create an open office environment.
- Automation of services in the, Companies Registry was undertaken.

### **2.2.2: Official Receiver's Responsibility**


In accordance to Section 4 of the Public Audit Act 2003 and Section 81,82 and 84 of the Public Finance Management Act, 2012. I accept responsibility for the maintenance of accounting records which may be relied upon in preparation of the financial statements as well as adequate systems of internal control.

I further accept responsibility for the attached annual accounts which have been prepared in conformity with Treasury directions and appropriate Government Financial Regulations and Procedures.

I am of the opinion that the attached appropriations and other financial statements

present fairly the financial state of affairs of the Official Receiver's Accounts as at 30<sup>th</sup> June 2014.

Signed:

  
BERNICE W. GACHEGU (MRS.)  
OFFICIAL RECEIVER

**OFFICIAL RECEIVER ACCOUNTS  
NAIROBI HEAD OFFICE  
STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2014**

	NOTES	2012/2013 KSHS	2013/2014 KSHS
<b>INVESTED FUNDS</b>			
Fixed Deposits Funds	1	174,374,598	417,162,376
Deposit Protection Fund	3	48,282,583	48,282,583
Consolidated Bank Shares Fund	4	77,144,260	77,144,260
		<b>299,801,441</b>	<b>542,589,219</b>
<b>CURRENT ASSET FUNDS</b>			
Current Accounts Fund	2	142,200,201	12,592,695
Trial Balance difference	14	23,497,368	-
		<b>165,697,569</b>	<b>12,592,695</b>
<b>TOTAL FUNDS</b>		<b>465,499,010</b>	<b>555,181,914</b>
<b>LIABILITIES</b>			
Bankruptcy Estate No.1	5	26,418,931	22,279,076
Bankruptcy Estate No.2	6	55,179,200	61,676,391
Companies liquidation No.1	7	149,284,404	114,390,272
Companies liquidation No.2	8	31,271,894	29,521,731
Bankruptcy Contingency	9	20,221,063	20,172,970
Companies Contingency	10	28,222,838	27,991,996
Bankruptcy Investment Income	11	11,555	9,555
Companies Investment Income	12	64,786	62,756
Financial & Specialized Institutions	13	154,824,339	279,077,167
<b>TOTAL LIABILITIES</b>		<b>465,499,010</b>	<b>555,181,914</b>

  
B.W. GACHEGU (MRS)  
OFFICIAL RECEIVER

**OFFICIAL RECEIVER ACCOUNTS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2014**

**1. FIXED DEPOSITS – KSHS 417,162,376**

These represent investments held in various Banks and Financial Institutions. They include the following:-

	<b>2012/2013</b>	<b>2013/2014</b>
Nairobi – NBK	-	379,099,040
Nairobi - Equity	169,149,775	38,063,336
Kisumu	<u>5,224,823</u>	<u>-</u>
	<b><u>174,374,598</u></b>	<b><u>417,162,376</u></b>

**2. BANK BALANCES KSHS.**

These represent current account balances held in commercial banks as follows:-.

	<b>2012/2013</b>	<b>2013/2014</b>
Nairobi	139,088,121.45	12,592,695
Kisumu	333,518.50	-
Mombasa	<u>2,778,561.20</u>	<u>-</u>
	<b><u>142,200,201.15</u></b>	<b><u>12,592,695</u></b>

**3. DEPOSIT PROTECTION FUND: KSHS.48, 282,583**

During the years of 1990s, the Official Receiver had invested funds in financial institutions, some of which went in liquidation. There are some which are being managed by the Official Receiver, while the rest are managed by Deposit Protection Fund Board (DPFB). This figure of Kshs.48, 282,583 is the balance still being managed by DPFB on behalf of the Official Receiver.

**4. CONSOLIDATED BANK SHARES FUND KSHS.77, 144,260**

This involves the shareholding of the Official Receiver in the bank on behalf of Kenya National Assurance Co. (in liquidation). The breakdown is as follows:-

<u>Type of Shares</u>	<u>Number</u>	<u>Value</u>
Ordinary shares of Sh. 20 each	835,513	16,710,260
Preference shares of Sh. 20 each	3,021,700	<u>60,434,000</u>
Total		<u><b>77,144,260</b></u>

#### **5. BANKRUPTCY ESTATE NO. KSHS. 22,279,076**

This represents total bankruptcy estate funds held by the Official Receiver, due to beneficiaries.

	<b>2012/2013</b>	<b>2013/2014</b>
Nairobi	20,373,531.60	22,279,076
Mombasa	5,081,620.20	-
Kisumu	<u>963,779.00</u>	<u>-</u>
TOTAL	<u><b>26,418,931.80</b></u>	<u><b>22,279,076</b></u>

#### **6. BANKRUPTCY ESTATE NO. 2 KSHS. 61,676,391**

It has been the policy of the Official Receiver for a long time now, to debit the Ledger account with amounts being transferred to Fixed Deposit for investment. This figure is the amount transferred to fixed deposit account and hence not included in the Ledger balance represented by Bankruptcy Estate No.1.

Amount in fixed deposits is accounted for by use of Fixed Deposit Register.

#### **7. COMPANIES LIQUIDATION NO.1 KSHS.**

This represents total companies liquidation funds held by the Official Receiver on behalf of creditors and other interested parties.

	<b>2012/2013</b>	<b>2013/2014</b>
Nairobi	147,150,038.18	114,390,272
Mombasa	1,914,515.90	-
Kisumu	<u>219,850.00</u>	<u>-</u>
	<u><b>149,284,404.08</b></u>	<u><b>114,390,272</b></u>

## **8. COMPANY LIQUIDATION NO.2 KSHS.29, 521,731**

It has been the policy of the Official Receiver for a long time now, to debit the ledger account with amounts being transferred to Fixed Deposit for investments. This figure is that amount transferred to fixed deposit and hence not included in the ledger balance represented by Company Liquidation No.1.

Amount in fixed deposits is accounted for by use of Fixed Deposit Register.

## **9. BANKRUPTCY CONTINGENCY KSHS.20, 172,970**

This represents reserves set aside overtime to meet contingencies related to bankruptcy estates.

## **10. COMPANIES LIQUIDATION CONTINGENCY KSHS. 27,991,996**

This represents reserves set aside overtime to meet contingency issues related to company liquidations.

## **11. BANKRUPTCY INVESTMENT INCOME FUND KSHS. 9,555**

This represents interest earned on investments of bankruptcy estate funds, such as fixed deposits with commercial banks.

## **12. COMPANIES LIQUIDATION INVESTMENT INCOME FUND KSHS.62,756**

This represents interest income from investments relating to companies liquidations, such as fixed deposits with financial institutions.

## **13. FINANCIAL & SPECIALIZED INSTITUTIONS KSHS. 279,077,168**

This represents total funds due to creditors of the following financial & specialized institutions.

	<b>2012/2013</b>	<b>2013/2014</b>
	<b>Kshs.</b>	<b>Kshs.</b>
Kenya National Assurance Ltd.	46,374,801	30,743,917
Rural Urban Credit Finance ltd	7,560,970	141,303,225
Continental Credit finance Ltd	24,475,085	14,479,146
Capital Finance Co. Ltd	3,001,645	663,769
Pioneer Building Society Ltd	477,456	-
Tropical Building Society Ltd	802,214	-

Matatu Vehicles Owners Association	1,230,361	1,313,220
East Africa Bag & Cordage Ltd.	1,007,745	992,534
Kenya Projects & Investments Ltd.	575,162	614,173
Ken - Ren Chemicals & Fertilizers Ltd.	68,170,452	73,677,916
Nyakio Investment Ltd	1,148,448	15,289,268
	<b><u>154,824,339</u></b>	<b><u>279,077,168</u></b>

#### **14. TRIAL BALANCE DIFFERENCE KSHS 23,497,368.**

During the years of 1990s, the Official Receiver had invested funds in Financial Institutions, some of which went in liquidation and are being managed by the Deposit Protection Fund. The current assets and liabilities in the statement of Assets and liabilities of Kshs.23,497,368 is attributable to such funds.

Currently, the Official Receiver is analyzing those old records to ascertain the actual figures. In the mean time, we have held meetings with the Deposit Protection Fund Board, including writing letters to confirm the figures being administered on behalf of the Official Receiver.

So far, the following have been analyzed and confirmed:

	<b><u>Number</u></b>	<b><u>Kshs.</u></b>
Deposit Protection Fund	-	48,282,582.50
Consolidated Bank Shares		
- Ordinary shares	835,513	16,710,260.00
- Preference shares	3,021,700	66,434,000.00
	<b><u>TOTAL</u></b>	<b><u>125,426,842.50</u></b>

\*The Official Receiver has disbursed officers to Mombasa and Kisumu stations to ascertain among other issues, the origin and composition of the trial balance differences emanating from the two stations.

At the end of this exercise, the Official Receiver will then give a comprehensive report to the Auditor General concerning this issue.

*See annex 3, letter addressed to DPF (Deposit Protection Fund) dated 2<sup>nd</sup> March, 2012, confirmation letters from DPF and consolidated bank.*

#### **15. ACCOUNTING POLICIES AND DISCLOSURE**

The principal accounting policies adopted by the Official Receiver in the preparation of these financial statements are as follows.

**(a) Basis of preparation**

The financial statements are prepared in conformity with fund accounting and under the historical cost convention in compliance with the International Financial Reporting Standards.

**(b) Revenue and Expense Recognition**

Revenue is recognized when earned and not necessarily when received, while expenses are recognized when incurred (on order and acceptance) and not necessarily when paid for.

**(c) Assets/Stocks**

Assets are valued at the lower of cost and the Net Book Value.

**OFFICIAL RECEIVER ACCOUNTS  
NAIROBI HEAD OFFICE  
TRIAL BALANCE  
AS AT 30TH JUNE, 2014**

	<b>Dr</b>	<b>Cr</b>
	KSHS.	KSHS.
A1		915,552.55
A2		1,239,370.00
B1		14,454,095.30
B2		493,500.00
C1		9,250,424.65
C2		870,191.25
D1		2,731,653.40
D2		1,379,535.00
E1		5,530,054.65
E2		1,240,129.00
F1		839,236.00
F2		651,210.00
G1		331,101.35
G2		756,645.00
H1		6,823,755.95
H2		184,835.00
I1		1,220,919.05
I2		184,835.00
J1		752,352.70
J2		4,383,230.00
K1		13,328,648.88
K2		944,405.00
L1		542,640.80
L2		595,925.00
M1		3,257,175.05
M2		1,458,040.00
N1		16,500,375.00
N2		331,160.00
O1		45,000.00
O2		97,265.00
P1		9,494,276.90
P2		1,911,705.00

Q1		299.00
Q2		-
R1		1,996,249.50
R2		942,930.00
S1		12,701,720.60
S2		3,899,110.55
T1		1,156,922.90
T2		208,590.00
U1		12,022,757.25
U2		-
V1		102,000.00
V2		143,795.00
W1		2/4,806.50
W2		157,785.00
Y1		57,637.00
Y2		-
Z1		47,577.00
Z2		64,090.00
Companies Contingency Fund	471,314.30	27,991,996.30
Bankruptcy Contingency Fund	806,564.80	20,172,969.80
Ken Ren Chemicals & Fert. Ltd.	131,182.10	73,677,915.50
Continental Credit Finance	1,775,590.65	14,479,146.20
Rural Urban Credit Finance Ltd	1,041,595.55	141,303,225.00
Capital Finance Co. Ltd.	104,429.10	663,769.00
Pioneer Building Society Ltd.	274,754.10	-
Matatu Vehicles Owners Association.	10,279.75	1,313,220.00
Kenya National Assurance Ltd.	2,902,407.05	30,743,916.80
E.A. Bag & Cordage Ltd.	77,787.15	992,533.75
Kenya Project & Investments Ltd.	1,505.55	614,173.00
Tropical Building Society Ltd.	28,505.75	-
Nyakio Investment Ltd	1,743,105.40	15,289,267.75
Companies Liquidation	1,064,110.35	29,521,731.00
Bankruptcy Estates	2,087,251.90	61,676,391.00
National Bank of Kenya FDRs -Nairobi	379,099,040.50	-
Equity Bank FDRs	38,063,335.50	-
Companies Investment Income Fund	62,756.05	62,756.05
Bankruptcy Investment Income Fund	9,555.40	9,555.40
Deposit Protection Fund	48,282,583.00	-
Consolidated Bank	77,144,260.00	-
Trial Balance Difference		153,834.62
<b>TOTAL</b>	<b>555,181,913.95</b>	<b>555,181,913.95</b>

**STATE LAW OFFICE  
OFFICIAL RECEIVER ACCOUNTS  
CASH POSITION REPORT AS AT 30TH JUNE 2014**

NO	ACCOUNT NAME	NBK CURRENT ACCOUNTS			NBK FIXED DEPOSITS			EQUITY BANK FIXED DEPOSITS	TOTAL
		CREDIT BALANCES			NAIROBI	MSA	KISUMU		
		NAIROBI	MOMBASA	KISUMU					
1	Bankruptcy Estate Fund	2,087,251.90	-	-	61,676,391.00	-	-	-	63,763,642.90
2	Bankruptcy Contingency Fund	806,564.80	-	-	19,366,405.00	-	-	-	20,172,969.80
3	Bankruptcy Investment Income Fund	9,555.40	-	-	-	-	-	-	9,555.40
4	Companies Liquidation	1,064,110.35	-	-	29,521,731.00	-	-	-	30,585,841.35
5	Companies Contingency fund	471,314.30	-	-	27,520,682.00	-	-	-	27,991,996.30
6	Companies Investment Income Fund	62,766.05	-	-	-	-	-	-	62,766.05
7	Rural Urban Credit Finance	1,041,595.55	-	-	141,303,225.00	-	-	-	142,344,820.55
8	Continental Credit Finance Ltd.	1,775,590.65	-	-	7,159,727.50	-	-	7,319,418.70	16,254,736.85
9	Capital Finance Ltd	104,429.10	-	-	663,769.00	-	-	-	768,198.10
10	Pioneer Building Society	274,754.10	-	-	-	-	-	-	274,754.10
11	Matatu Vehicles Owners Association	10,279.75	-	-	1,313,220.00	-	-	-	1,323,499.75
12	Kenya National Assurance Co. Ltd.	2,902,407.05	-	-	-	-	-	30,743,916.80	33,646,323.85
13	E.A. Bag & Cordage	77,787.15	-	-	992,533.75	-	-	-	1,070,320.90
14	Kenya Project & Investment Ltd	1,505.55	-	-	614,173.00	-	-	-	615,678.55
15	Tropical Building Society	28,505.75	-	-	-	-	-	-	28,505.75
16	Ken-Ren Chemicals & Fertilizers	131,182.00	-	-	73,677,915.50	-	-	-	73,809,097.50
17	Nyakio Investment Ltd	1,743,105.40	-	-	15,289,267.75	-	-	-	17,032,373.15
	<b>TOTAL</b>	<b>12,592,694.85</b>	-	-	<b>379,099,040.50</b>	-	-	<b>38,063,335.50</b>	<b>429,755,070.85</b>



**OFFICIAL RECEIVER ACCOUNT  
FINANCIAL AND SPECIALIZED INSTITUTIONS  
STATUS REPORT AS AT 30<sup>TH</sup> JUNE, 2014**

NO	NAME	CURRENT ACCOUNT	FIXED DEPOSIT	TOTAL
1	Rural Urban Credit Finance Ltd.	1,041,595.55	141,303,225.00	142,344,820.55
2	Continental Credit Finance Ltd	1,775,590.65	14,479,146.20	16,254,736.85
3	Capital Finance Company Ltd	104,429.10	663,769.00	768,198.10
4	Pioneer Building Society Ltd	274,754.10	-	274,754.10
5	Matatu Vehicles Owners Association	10,279.75	1,313,220.00	1,323,499.75
6	Kenya National Assurance Co. Ltd	2,902,407.05	30,743,916.80	33,646,323.85
7	East Africa Bag & Cordage Ltd	77,787.15	992,533.75	1,070,320.90
8	Kenya Projects & Investments Ltd	1,505.55	614,173.00	615,678.55
9	Tropical Building Society Ltd	28,505.75	-	28,505.75
10	Ken- Ren Chemicals & Fertilizers Ltd	131,182.10	73,677,915.50	73,809,097.60
11	Nyakio Investment Ltd.	1,743,105.40	15,289,267.75	17,032,373.15
	<b>TOTAL</b>	<b>8,091,142.15</b>	<b>279,077,167.00</b>	<b>287,168,309.15</b>

**NOTES**

1 Continental Credit Finance Ltd (CCF)

Fixed Deposit at NBK	=	7,159,727.50
Fixed Deposit at Equity Bank	=	<u>7,319,418.70</u>
<b>TOTAL</b>		<b><u>14,479,146.20</u></b>

2 Ken-Ren Chemicals & Fertilizers Ltd

FDR A/C 01329000513704	=	70,126,775.00
FDR A/C 01329000513700	=	<u>3,551,140.50</u>
<b>TOTAL</b>		<b><u>73,677,915.50</u></b>

**OFFICIAL RECEIVER ACCOUNTS,  
COMPANY LIQUIDATION FUND- NAIROBI  
AS AT 30TH JUNE 2014.**

NO.	DATE	NAME-A1	Kshs.
1	17/11/99	Abake Enterprises Ltd	10,000.00
2	15/02/05	Alliance media Kenya Ltd	20,000.00
3	21/06/06	Access Insurance co.Ltd.	57,000.00
4	01/03/05	Alnoor Exbitions Ltd	20,000.00
5	28/2/05	Air Kenya Aviation Ltd	500.00
6	01/07/09	Asp africa Ltd	500.00
7	25/10/01	Aqua Tronics Ltd	10,000.00
8	27/11/03	Aluk Prestige Ltd	20,000.00
9	01/07/09	African Retail Traders Kenya Ltd	20,000.00
10	24/4/06	Anka Bar&Restaurant Ltd	20,000.00
11	09/03/06	Activated Marketing Services	20,000.00
12	01/07/09	Amsellia Holdings Ltd	20,000.00
13	04/07/08	AeroMarine Freight&Tours Ltd	20,000.00
14	19/6/08	Al'Amin Insuarance Brokers Ltd	20,000.00
15	18/11/05	A.R Kapila Advocates	20,000.00
16	11/10/04	AGN Kamau Ltd	20,000.00
17	11/10/04	A.Racrundalia Advocates	20,000.00
18	04/02/10	Amedo Madison Holdings Ltd	20,000.00
19	14/10/10	Adopt A Light	20,000.00
20	02/11/10	African Safari Club Ltd	20,000.00
21	29/03/11	Airtel Networks Kenya	20,000.00
22	13/3/74	Ame Ltd	500.00
23	02/09/74	Aggarawal Electronics Ltd	5,126.25
24	30/4/75	All African Advertising (Kenya Ltd)	90.00
25	29/4/77	African Ponderosa Ltd	613.00
26	15/10/79	A&S Mansal (K) Ltd	1,000.00
27	09/07/90	Aswan Enterprises Ltd	924.10
28	01/07/93	African Retail Traders Ltd	40,707.60
29	01/07/93	Animation Graphics Ltd	304.40
30	01/07/93	Ajop Limited	1,000.00
31	01/07/93	African Adventure Safari (Ltd)	1,000.00
32	01/07/93	African Publishers Ltd	6,930.00
33	01/07/93	Agricola Limited	1,000.00
34	01/07/93	Azania Development Ltd	500.00
35	07/10/82	Afro-forms & packKaging Ltd	-
36	31/08/99	Arader Kenya Ltd	10,000.00
37	01/07/93	Acif Limited	9,586.15
38	01/07/93	African Synthetic Fibres Limited	1,000.00
39	01/07/93	African Stars Ltd	1,000.00
		23	

40	01/07/93	African Retail Traders (furniture)	56,547.55
41	01/07/93	Ambu Pharmaceuticals Ltd	1,000.00
42	24/2/12	AKamba Public Road Service	48,050.00
43	23/4/12	Aircraft Contracts K. Ltd	20,000.00
44	01/07/93	Agro Investments (E A) Ltd	390.00
45	01/07/93	Allied Machinery	1,000.00
46	01/07/93	Antique Restoration & Reproduction Ltd	1,000.00
47	01/07/93	Arev Construction Kenya Ltd	1,000.00
48	01/07/93	Austro Hospital & Scientific Equip.Ltd	1,000.00
49	30/5/85	Atta (1974) Ltd	1,000.00
50	31/7/85	Alieka Electrical Co Ltd	1,000.00
51	30/9/86	Agri Hardware (E.A) Ltd	1,000.00
52	31/10/86	Agrimac (ACM) Ltd	1,000.00
53	22/7/86	Agri Africa Ltd	1,000.00
54	07/08/87	Advance Level Academy	1,000.00
55	15/9/87	Agro Steel Ltd	1,000.00
56	13/10/87	Ashford Laboratories Kenya Ltd	1,000.00
57	30/12/87	African Express (Airways (K) Ltd)	1,000.00
58	09/02/88	African Produce Dealers Ltd	2,000.00
59	14/6/88	A P.N MALL Equitorial Ltd	1,000.00
60	07/07/88	Alfa Investments Ltd	1,000.00
61	26/9/88	Amaline Holdings Ltd	1,000.00
62	27/10/88	African Floor Covering (1969) Ltd	1,000.00
63	02/02/89	Abcon Motors Ltd	3,124.00
64	02/03/89	Applecross Trust Com Ltd	1,000.00
65	27/10/89	Alamudi Distributor	1,000.00
66	29/10/90	Autoparts (E.A) Ltd	3,000.00
67	12/10/90	AardvarK Safaris Ltd	3,000.00
68	05/03/91	Abdulla & Co Ltd	3,000.00
69	03/07/91	AA Travel Ltd	1,950.00
70	28/8/91	Allied Credit Ltd	6,000.00
71	08/11/91	Avitech Ltd	3,000.00
72	08/11/91	Aircraft Engineering servives Ltd	3,000.00
73	20/1/92	Adair Cargo Services Ltd	3,000.00
74	20/5/93	Amritlal & Co Ltd	3,000.00
75	11/06/93	Astro Travels Tours Ltd	3,000.00
76	19/11/93	Aladins properties	3,000.00
77	04/01/94	Afro-Knit Ltd	3,000.00
78	20/5/96	Actaf Construction Ltd	126,349.50
79	01/06/96	Agrinco Ltd	3,000.00
80	16/3/89	Access Insurance co.Ltd.	4,000.00
81	04/12/89	Y.A.B Olengo Advocates	1,000.00
82	20/7/12	Agrarian building soc.	2,500.00
83	28/6/13	Aksher team security	111,360.00
		<b>Sub Total</b>	<b>915,552.55</b>

	DATE	NAME-B1	(Kshs.)
84	24/6/05	Bustrack Ltd	20,000.00
85	06/06/02	Bayusuf Grain Millers Ltd	30,000.00
86	02/05/02	Broward Trading Co. Ltd	10,000.00
87	16/2/04	Bandaptai Agro &Hardware Ltd	20,000.00
88	30/6/2000	Bags&Balers Manufacturerers	10,000.00
89	18/7/03	Bapa Agencies Ltd	10,000.00
90	30/6/06	BMK(K)Limited	20,000.00
91	30/6/12	BanKruptcy Investment Income fund	12,455.40
92	30/6/12	Budget Building Society	11,161,277.50
93	30/6/12	BerKeley steward Ltd.	1,428,661.85
94	01/07/09	Bethlehem Engineering &Construction Ltd	20,000.00
95	01/02/10	Blue Shield Insurance Co	20,000.00
96	12/04/10	Bhakshish Singh&Bro Ltd	20,000.00
97	14/07/10	Big Time Safaris Ltd	20,000.00
98	21/01/11	Beijing Kenya Co Ltd	20,000.00
99	20/04/11	Business Form &Systems Ltd	20,000.00
100	07/11/74	Brighter Homes Ltd	24,211.65
101	07/11/76	Bukhan enterpries Ltd	6,522.00
102	18/8/78	Bell pumps (1970) Ltd	11,000.00
103	30/9/81	Buruburu Farmers Company Ltd	1,000.00
104	01/02/82	Bumbo Enterprises (K) Ltd	475.00
105	03/02/82	Birds & Company Ltd	1,149,312.90
106	12/02/82	Beth Ltd	188,449.00
107	16/3/83	Benham Holdings Ltd	60.00
108	13/5/83	Borsuny (Africa) Ltd	1,000.00
109	03/09/84	Beeline printing Ltd	6,000.00
110	27/8/85	Birdan Feeds Ltd	1,000.00
111	02/10/96	Brookhouse schools	3,000.00
112	18/6/87	Birds Paradise tour and travel	1,000.00
113	30/7/87	Building & Electrical Company Ltd	1,000.00
114	22/9/87	Busia Fish industries (K) Ltd	97,000.00
115	26/7/88	Bi Mach Engineers Ltd	1,000.00
116	21/2/89	Bea Supermarket	2,000.00
117	02/11/88	Borsuny Africa Ltd	1,000.00
118	24/2/89	Build All Agencies Ltd	1,000.00
119	16/6/89	Bako Ltd	1,000.00
120	25/8/89	Business Finance Company Ltd	1,000.00
121	23/3/90	Brejen Engineers Ltd	3,000.00
122	04/07/90	Bisley advertising Ltd	3,000.00
123	26/4/94	Brollo Kenya Ltd	3,000.00
124	01/02/95	Bausal Engineering Company Ltd	3,000.00
125	01/07/93	B.M.I Photronics Ltd	1,670.00
126	21/11/01	Bee Hill Investment Ltd	20,000.00
127	04/06/13	Buffet park ltd.	20,000.00
128	12/11/12	Bactlab	20,000.00
129	30/6/2014	Bel Air Investment Ltd	40,000.00
		<b>Sub Total</b>	<b>14,454,095.30</b>

NO	DATE	NAME-C1	(Kshs.)
130	23/1/04	Cempack Ltd	20,000 00
131	01/07/09	Computer Feeds Consultants Ltd	20,000.00
132	04/10/01	Carousei Ltd	200.00
133	06/06/03	Central Drug Co Ltd	537,265.00
134	25/3/03	Cincere Ltd	10,000.00
135	30/3/04	Caxman Enterprises Company Ltd	20,000 00
136	22/2/01	C&A Department Ltd	10,000 00
137	15/10/12	Cottex Manufacturers Ltd	10,000.00
138	12/09/02	Crescent Forwarders Ltd	10,000 00
139	18/8/03	Conservation Corporation (E A)Holdings Ltd	10,000.00
140	02/02/04	Cannon Distributors Ltd	500.00
141	05/02/02	Crown Produce Ltd	10,000.00
142	05/07/05	Charansons Ltd	100,000.00
143	16/12/05	Cosmo Products Ltd	20,000.00
144	30/6/12	Country Bus Owners Association	5,312,705 30
145	12/05/06	Chetambe Estates Ltd	21,000.00
146	01/07/09	Cargo Stars (K)Ltd	20,000 00
147	11/02/09	Capital Construction Ltd.	20,000 00
148	09/04/10	Cementers Ltd	20,000 00
149	01/07/10	Com Twenty One Ltd	20,000 00
150	18/09/10	Cortec Mining Co Ltd	20,000.00
151	27/09/10	Comberland Investments Ltd	20,000.00
152	21/02/11	Channia Travellers Investment	20,000.00
153	13/03/11	Clarion Merchandise Ltd	20,000.00
154	09/10/72	Chania Builders Ltd	28,698 60
155	18/5/78	Carter and Sons Ltd	1,000.00
156	05/05/79	Craig's Sports House Ltd	1,000 00
157	20/8/79	Consolidated Chemicals Ltd	2,544 00
158	15/11/79	Charan S.U Singh (K) Ltd	1,451.55
159	24/3/81	City Printing Works Ltd	1,000.00
160	21/5/81	City Development Co. Ltd	2,000.00
161	02/06/81	Continental Super TreadTyres and Accessories Ltd	1,000.00
162	22/12/81	Crater Hardware Ltd	862.00
163	22/12/81	Consolidated Chemicals Ltd	283 00
164	07/05/82	Construction Engineering and Builders Ltd	2,000 00
165	01/07/96	Conhard Ltd	3,000 00
166	21/2/83	CrossRoads Development Ltd	1,000 00
167	02/12/82	Commodity Exports Ltd	1,000.00
168	14/12/83	Chui Shop Factory (K) Ltd	1,000.00
169	20/12/84	Continental Developers Ltd	1,000.00
170	24/6/85	CooKies Limited	1,000.00
171	10/07/86	Continental Bank of Kenya Ltd	389,760 10
172	11/09/86	Chania Holding Ltd	6,694.80
173	23/12/96	City Chemists Ltd	1,000.00
174	26/1/87	Capital Finance	105,069 00
175	06/11/87	Continental Holdings Ltd	1,000 00

176	13/12/87	Charles H. Beresherd and Patric Berestord	2,000.00
177	17/5/89	Caradon Kenya Ltd	200.00
178	25/8/89	C.K.K Estates 1973 Ltd	1,000.00
179	07/07/90	Charansons Ltd	3,000.00
180	27/8/90	Coral Industries Ltd	3,000.00
181	03/10/90	Consolidated Marine Constructors Ltd	3,000.00

182	13/12/90	City Development Co Ltd	3,000.00
183	03/11/90	Charity Motors Ltd	3,000.00
184	18/2/91	Consolidated City Ventures Ltd	2,280.00
185	09/07/91	Computer Stationery and Supplies Ltd	2,100.00
186	02/02/92	Come-Cons Africa Ltd	200.00
187	03/06/92	Crops Estates Ltd	3,000.00
188	14/6/93	Comtra Ltd	3,000.00
189	26/4/94	Corporate Insurance Company Ltd	3,000.00
190	15/7/99	City Kabanas Ltd	10,000.00
191	26/5/94	Cheetah Constructions Ltd	6,000.00
192	01/07/95	Central Hotel Ltd Nyeri	3,000.00
193	01/11/95	Clive Lee Private Safaris Ltd	3,000.00
194	01/03/96	Control Services Ltd	3,000.00
195	22/02/01	C&A Department Ltd	10,000.00
196	01/02/95	Cosmopolitan Building soc.	485,000.25
197	10/09/93	Crescent construction co.Ltd.	3,000.00
198	07/02/90	Cats international.Ltd	3,000.00
199	01/07/93	Colour print Ltd.	1,000.00
200	04/10/93	Chikoo inv.Ltd.	3,000.00
201	01/03/94	Container clear &transport serv.Ltd.	3,000.00
202	04/01/95	Cindy Beauty parlour Ltd	3,000.00
203	31/03/95	Corporate computers Ltd.	3,000.00
204	30/6/2012	Company Contingency Fund	9,817.00
205	"	Continental Credit Finance	1,724,998.00
206	18/5/78	Civil Industrial Development Organisation	1,000.00
207	13/5/83	Colour print Ltd.	1,000.00
208	12/06/03	Company Investment Income Fund	64,756.05
209	30/6/2012	Company Liquidation	-
210	13/8/12	Clover foods(k)ltd.	20,000.00
211	09/11/12	Concepts & beyond	33,040.00
		<b>Sub Total</b>	<b>9,250,424.65</b>
		27	

	DATE	NAME-D1	(Kshs.)
212	01/07/09	Desbro Engineering Ltd	20,000.00
213	01/07/09	Discount Distributors Ltd	20,000.00
214	01/07/09	Discount Cash & Carry Ltd	20,000.00
215	01/07/09	Dolphin Coaches Ltd	20,000.00
216	08/04/10	Dembrosse Holdings Ltd	20,000.00
217	04/10/10	Dominion Consultants Ltd	20,000.00
218	17/11/10	Dairy World Ltd	20,000.00
219	18/11/10	Delta Petroleum Co Ltd	20,000.00
220	02/05/93	Dandora Society (Mihango Ruiru)	2,193.40
221	15/9/77	Dandora Tanners Ltd	1,000.00
222	30/06/83	Diamond Trust of Kenya Ltd	2,340,000.00
223	25/8/83	Dynamics Engineering Ltd	1,000.00
224	06/07/84	Dhiman Holding Ltd	1,000.00
225	01/07/93	D-K-Paints International Ltd	1,000.00
226	22/1/87	Decotec Ltd	1,000.00
227	27/10/89	Dellian Limited	1,000.00
228	13/6/91	Dhananis Ltd	24,460.00
229	20/4/93	Diners Finance Limited	10,000.00
230	24/04/99	Delite Holdings Ltd	10,000.00
231	01/02/96	Drawing Board Ltd	163,000.00
232	21/05/99	Drug Co. Ltd	10,000.00
233	14/05/96	Didy's Sanitary & Hardware Ltd	3,000.00
234	01/05/96	Dixy Fashions Ltd	3,000.00
		<b>Sub Total</b>	<b>2,731,653.40</b>

	DATE	NAME-E1	Kshs.
235	24/4/83	Embara Farm Ltd	1,000.00
236	23/1/81	Equity Enterprises Limited	35,865.00
237	13/5/83	Esageri Saw Mill Ltd	104.00
238	19/4/84	Express Handling Services Ltd	1,000.00
239	29/7/84	East Africa Fibre Distributors Ltd	1,000.00
240	14/2/82	Engineering Company	1,000.00
241	21/12/84	Eva Model Ltd	1,000.00
242	27/8/85	Electro Builders Ltd	567,348.50
243	24/9/86	Executive Aviation Services Ltd	24,352.65
244	27/5/86	Emco Glass Works	1,000.00
245	06/01/87	East Africa Molasses Company Ltd	1,000.00
246	21/5/99	E.T Monks and Company Ltd	10,000.00
247	18/5/87	Eridenn General Construction and Renovators	1,000.00
248	18/7/87	East African Publishing House	1,000.00
249	14/1/88	Emaron Investment Limited	1,000.00
250	07/07/88	Equity Display Centre	1,650.10
251	20/7/89	Equator Shoe Kenya Limited	1,000.00
252	16/10/90	East African Road Servies Limited	3,800.00
253	18/1/91	Ezzi Cush Limited	3,000.00
254	16/6/99	EchuKa Investment Ltd	10,000.00
255	18/7/89	Estates Finance Co. Ltd	3,000,000.00
256	16/12/92	Elgeyo Boder Wheat Farm Ltd	3,000.00
257	02/02/93	Eltons Pharmacy Ltd	3,300.00
258	17/3/94	Equator Holdings Ltd	3,000.00
259	09/09/94	EmKay Builders Ltd	3,000.00
260	20/05/96	Eldoret Cross Road Travellers Ltd	3,000.00
261	20/09/00	Eldoret Dry Cleaners Ltd	10,000.00
262	17/03/05	Eldoret Steel Mills Ltd	30,500.00
263	01/07/09	Engineering Manufacturers Ltd	20,000.00
264	01/07/09	Elimu Bookshop Ltd	10,000.00
265	01/07/09	Exado Paints & Allied Ltd	10,000.00
266	01/07/09	Epham Insurance Brokers Ltd	10,000.00
267	01/07/09	Economic Inteligence Ltd	20,000.00
268	01/07/09	Express Dairies Ltd	10,000.00
269	01/07/09	Euro Packaging Ltd	20,000.00
270	18/2/77	East African airways corp Ltd	1,568,467.40
271	01/07/93	Executive Propeerties (K) Ltd	880.00
272	01/07/93	East Africa Bag and Cordage Company	77,787.00
273	05/11/12	Eagle africa insurance brokers ltd.	40,000.00
274	30/6/2014	Eastern & Southern Safaris	20,000.00
		<b>Sub Total</b>	<b>5,530,054.65</b>
		29	

	DATE	NAME-F1	(Kshs.)
275	05/05/11	Fridco Ltd	133,075.00
276	01/07/09	Fine Rock Ltd	20,000.00
277	04/07/09	Falcon Commercial (K) Ltd	20,000.00
278	23/1/68	Faba Motors	109.50
279	09/06/70	Ferrobeton Silm Societa italia Per Azoni	500.00
280	21/1/74	Farmers Construction Co. Ltd	60,749.85
281	26/10/78	Fred Lecker and Co. Ltd	9,252.00
282	21/3/80	Fairy Garment Manufacturers Ltd	96,730.00
283	14/6/82	Futura Ltd	9,943.85
284	07/03/83	Farrods East Africa Ltd	200.00
285	01/07/93	Furniture Guide Ltd	1,000.00
286	21/10/83	Firmiv GAllery Ltd	505.00
287	09/07/84	FireStone E.A Ltd	905.00
288	13/3/86	Frimills International Ltd	1,000.00
289	12/06/86	Fur and Wools Ltd	1,000.00
290	01/09/86	Farm Wine Distributors Ltd	1,000.00
291	31/08/99	Friendship Container Manufacturers	10,000.00
292	26/8/87	F.S Odera Opondo	1,000.00
293	07/10/88	Financial Review Limited	1,000.00
294	10/11/88	Foam Plastic Limited	200.00
295	23/2/92	Farmvet Supplies Limited	152,597.00
296	25/5/92	Falcon Bay Lodge (19900Ltd	105,408.80
297	05/09/92	First Credit Development Ltd	3,000.00
298	27/8/92	Four Seasons Resort Ltd	3,000.00
299	23/8/93	Friends Court Apartment Ltd	2,060.00
300	10/11/93	Formode Ltd	3,000.00
301	03/02/94	Fidelity Shield Holdings	6,000.00
302	02/09/94	Flamingo Tours Ltd	3,000.00
303	15/06/95	Far East Chinese Medical Care	3,000.00
304	01/07/93	Friends &partners Ltd.	20,000.00
305	01/07/94	Flora East Africa Ltd.	20,000.00
306	01/07/99	First lotto Ltd.	20,000.00
307	01/07/94	Fast track Ltd.	20,000.00
308	01/07/93	Frosty melon caterers Ltd.	20,000.00
309	01/07/93	Foxy theatres Ltd.	20,000.00
310	22/2/01	Fursy (K) Company Ltd	10,000.00
311	30/6/12	Finejet Ltd	20,000.00
312	20/7/12	Five forty Aviation	20,000.00
313	30/6/2014	Fenxl Mui Mining Corp. Ltd	20,000.00
		<b>Sub Total</b>	<b>839,236.00</b>
		30	

	DATE	NAME-G1	(Kshs.)
314	28/3/67	Gicemi Estates Ltd	223.25
315	25/5/72	Grafton Construction Co.Ltd	3,309.15
316	14/10/77	Garnets Mining Co.Ltd	26,801.55
317	13/2/75	Glen Cottar Camps Ltd	1,000.00
318	03/04/80	Green Acres Kenya Ltd	367.40
319	06/06/80	Gilfillan and Co. Ltd	1,000.00
320	03/12/84	Green Field Exporters	10,000.00
321	01/07/93	Geographical Travel Ltd	1,000.00
322	10/01/85	Gibben Ltd	1,000.00
323	31/7/85	Gap Electrical Co. Ltd	1,000.00
324	05/01/87	Gem and Jewels Ltd	1,000.00
325	27/1/87	Grosvenor Properties Ltd	1,000.00
326	27/1/87	Grosvenor Hotel Ltd	1,000.00
327	18/5/87	GladLam (K) Limited	1,000.00
328	20/8/87	Gatimu Farmers Company Limited	1,000.00
329	13/11/87	GeraKuma Investment Ltd	1,000.00
330	31/8/89	GrossRoad Chemicals Ltd	1,000.00
331	28/9/89	Geedi Industries(K)Limited	1,000.00
332	27/1/97	Gipsy Tours&Travel Ltd	10,000.00
333	07/09/00	Goffrey Wilson&Company Ltd	2,400.00
334	10/09/92	Global Tours&Travel Ltd	10,000.00
335	06/02/01	Gaithinwa Farmers CO Ltd	3,000.00
336	01/07/93	Getrudes Imaging Centre Ltd	10,000.00
337	01/07/09	Ganatra Enterprises Ltd	20,000.00
338	02/05/04	G-Enar Resource Ltd	20,000.00
339	30/05/02	G-Enar Resource Ltd	10,000.00
340	06/03/02	GoldMark International Ltd	10,000.00
341	27/02/02	Galana Bakery Ltd	10,000.00
342	08/04/04	Guilders International Bank Ltd	20,000.00
343	22/04/04	Githunguri Constituency Ranching CO.Ltd	20,000.00
344	06/06/00	Getrudes Imaging Centre Ltd	10,000.00
345	19/10/06	Githauro Kariobangi. co.Ltd	20,000.00
346	30/6/12	Geopath Net Co Ltd	20,000.00
347	30/6/12	Guchuki King'ara and Company	40,000.00
348	12/11/92	Ghris Wears Ltd	2,000.00
349	25/8/12	Golden International ceramic ltd	20,000.00
350	28/3/13	Gregorios smaragdis	20,000.00
		<b>Sub Total</b>	<b>331,101.35</b>

	DATE	NAME-H1	(Kshs.)
351	01/07/90	H.P Par Mar Ltd	135.00
352	01/04/05	Hailux Cotton Ltd	20,000.00
353	03/02/03	Health Care Ltd	40,230.00
354	08/11/01	Hurlingham appoteek Pharmacy Ltd	10,000.00
355	18/04/06	Homely Ltd	500.00
356	06/02/06	Hussein Builders Ltd	20,000.00
357	08/02/06	Hyundai Motors Ltd	20,000.00
358	28/06/06	Heiwa Auto (K)Ltd	20,000.00
359	01/07/09	Highlands Mineral Water CO.Ltd	20,000.00
360	01/07/09	Hysac Hardware (K)Ltd	20,000.00
361	01/07/09	Hamilton Harrison	20,000.00
362	01/07/09	Havi CO Advocates	20,000.00
363	23/11/10	Happy VALley Supermarkets co.Ltd	20,000.00
364	27/09/10	Homey Devy Investments Ltd	20,000.00
365	12/07/99	Highridge Butchery Ltd	10,000.00
366	16/08/99	Hand Rock Café Ltd	10,000.00
367	30/11/78	Hari Singh&co.Ltd	1,000.00
368	06/03/79	Halal Meat Products Ltd	2,000.00
369	09/09/81	Hardy Manor School Ltd	161,883.65
370	29/3/83	Hotel Strand Ltd	1,000.00
371	18/4/83	Holiday Centre Ltd	406.00
372	28/7/83	Havens Limited	251.50
373	30/8/83	Hiwana Constructors Ltd	1,700.00
374	08/09/83	Hutelspan Limited	1,000.00
375	25/10/83	Hunters (Africa)Ltd	7,900.00
376	04/05/84	Haren Ltd	1,000.00
377	17/9/85	Huts and Safaris Ltd	1,000.00
378	02/09/87	HAllians Club Limited	1,000.00
379	06/06/88	House of Manji Properties Limited	1,000.00
380	21/10/88	Hindocho Mukesh	1,000.00
381	23/2/81	Haraka Hostery Manufacturers Ltd	1,000.00
382	25/4/90	Hombe Saw Mills Limited	3,000.00
383	09/01/91	Hotani Construction co.Limited	3,000.00
384	18/12/92	Hizi & co (K) Ltd	3,000.00
385	01/11/94	Harji Valji Kerai	3,000.00
386	01/11/94	Holiday Investments (K) Ltd	3,000.00
387	01/03/96	Hotel Span Ltd	3,000.00
388	01/07/90	HP parmar Ltd.	135.00
389	09/07/98	Home loan building soc.Ltd.	6,305,614.80
390	05/01/95	Homabay chemists Ltd.	3,000.00
391	21/10/95	Hacienda Development Holdings Ltd	20,000.00
392	28/3/13	Humming health care	20,000.00
393	23/09/1996	H.Young & Co (E.A) Ltd	3,000.00
		<b>Sub Total</b>	<b>6,823,755.95</b>

	DATE	NAME-I1	(Kshs.)
394	08/06/99	Ibis Aviation Ltd.	10,000.00
395	01/07/93	Interest A/C post Office Savings Bank	54,397.15
396	25/3/70	Independent Assemblies Of God Kenya	7,195.00
397	24/10/75	International Tourist Cabs Ltd	20.00
398	25/5/79	Inns of Africa Ltd	1,000.00
399	01/07/93	Invctmct Incomc liquidation Fund A/C	820,596.85
400	26/6/83	Inaprodea Kenya Limited	1,000.00
401	14/11/85	International Agricultural Enterprises	1,000.00
402	05/11/89	International Road Transport	1,000.00
403	02/03/89	Intona Ranch Limited	2,710.05
404	08/03/89	International Finance CO. Ltd	1,000.00
405	12/04/90	International Forwarders (K)Ltd	3,000.00
406	18/3/91	International Crown Services (K)Ltd	3,000.00
407	13/2/92	Inter Photo Colour Lab Ltd	3,000.00
408	23/9/92	Inter African Credit Finance Ltd	9,000.00
409	29/6/99	Intex Construction Ltd	10,000.00
410	24/3/93	Ihenya Agencies CO Ltd	3,000.00
411	04/01/94	Intereact Ltd	3,000.00
412	01/08/95	Injector Textile Industries	3,000.00
413	01/07/93	Industrial Dev Organisation	1,000.00
414	01/12/95	Inter Province Express Ltd	3,000.00
415	01/07/09	Invesco Assurance CO .Ltd	40,000.00
416	01/07/09	Indigo EPZ Ltd	40,000.00
417	01/07/09	International Homes Ltd	40,000.00
418	01/07/09	Intercross Agencies Ltd	20,000.00
419	01/07/09	Insight Technologies	20,000.00
420	01/07/09	International Commodity&Feight Centre	20,000.00
421	10/05/11	Igi Holding Ltd	40,000.00
422	02/06/11	Isinya Roses Ltd	20,000.00
423	01/07/93	International Corporate Research Ltd	13,040.00
424	01/07/93	Interstate Petroleum Co. Ltd	20,000.00
425	30/6/14	Interstate Courier Express Ltd	20,000.00
		<b>Sub Total</b>	<b>1,220,919.05</b>
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	DATE	NAME-J1	(Kshs.)
426	01/07/09	Jiangsu Huanghe Machinery&motors	10,000.00
427	01/07/09	Just Holdings Ltd	93,801.65
428	01/07/09	Jaswinder Singh Enterprises Ltd	20,000.00
429	01/07/09	Joshan Box Company Ltd	20,000.00
430	15/12/10	Jatco tours&Taxis Company Ltd	20,000.00
431	17/7/81	Jet Builders CO.Ltd	1,000.00
432	23/7/81	Jamhadss Ltd	1,000.00
433	15/10/81	Jenithor Textile Industries	282,811.90
434	03/01/83	Joy Shoes Ltd	1,000.00
435	05/09/85	JK. Industries Ltd	1,000.00
436	19/3/87	Joroti Industries Ltd	400.00
437	14/12/89	Jadva Khimji Patel&Brothers Ltd	1,000.00
438	18/4/90	Juja Farms (1976)Ltd	231,580.00
439	10/12/91	Jambo Hotels Ltd	4,759.15
440	23/12/91	Jumla Auto Hardware Ltd	3,000.00
441	16/5/88	James ombere oKech	1,000.00
442	01/07/93	Joes Freighter Ltd	20,000.00
443	19/3/13	Jetlink express limited	20,000.00
444	28/5/13	John njenga	20,000.00
		<b>Sub Total</b>	<b>752,352.70</b>

	DATE	NAME-K1	(Kshs.)
445	03/01/57	Kentiles Ltd	932.98
446	01/11/66	Ken Board Ltd	195.00
447	18/11/69	Kenya Peoples Union	28,260.45
448	30/11/70	Kenya Central Association	549.90
449	02/12/72	Kenya Inshore Fisheries Ltd	72,516.30
450	25/10/72	Kenya Gamu Leather &Footware Ltd	500.00
451	08/08/73	Kenya Landlords Association	529.05
452	26/4/74	Kankali&CO Ltd	8,180.55
453	22/8/75	Kilo wholesalers Ltd	500.00
454	27/3/76	Kenya Blood Donors Organization	3,451.00
455	11/08/76	Kariuki Stores (K)Ltd	115.00
456	24/2/77	Khuda Dad Construction co Ltd	1,000.00
457	19/4/77	KetKi Kenya Ltd	94,150.00
458	10/01/78	Kahama BaKery Ltd	1,000.00
459	18/5/78	Kimadulla Enterprises Ltd	1,000.00
460	01/11/94	Ken Ren Chemicals & Fertilizers Ltd	146,816.30
461	18/11/75	Kent Property Development Kenya Ltd	5,576.00
462	05/03/79	Kanja Enterprises	1,000.00
463	03/06/80	KenBau Ltd	569.00
464	01/07/80	Kenya Oatmeal Ltd	1,000.00
465	15/7/90	Kianwe Farm Ltd	1,000.00
466	26/10/90	Kenya Fibre Cooperation Ltd	2,000.00
467	20/2/81	Kenya Freight Consolidators Ltd	5,914.00
468	23/6/82	Kibo Safaris Ltd	700.00
469	21/12/81	Kenya Tropical Produce Ltd	1,000.00
470	20/6/82	Kenya Merchants Supply Ltd	23,373.45
471	19/5/82	Kitale Transport Company Ltd	1,000.00
472	16/8/82	Kuster Invesments Ltd	20.00
473	21/8/82	Kenya External Telecommunication Company Ltd	770.00
474	25/1/83	Kanji Naran Patel	1,000.00
475	14/10/82	Kisumu Cotton Mills Ltd	920.00
476	07/03/83	Kisii Sugar Company Ltd	400.00
477	02/12/82	Kenya Service Stations Ltd	1,000.00
478	09/12/83	Kentazugu Hardware Ltd	1,000.00
479	22/12/83	Kenya Utensils Ltd	1,000.00
480	05/01/84	Kenya Chemicals & Food Cooperation	1,000.00
481	01/07/93	Kenya National Capital Cooperation Ltd	7,500,000.00
482	01/07/93	Kentil Industries (K) Ltd	2,000.00
483	01/07/93	Ken-wheat Industries	1,000.00
484	01/07/93	Kenya Advertising Cooperation Ltd	1,000.00
485	06/03/86	Kilindini Chemists Ltd	1,000.00
486	01/07/93	Kyeni Kya Kangundo Company Ltd	1,000.00
487	02/07/85	Kenya Textile Mills Ltd	1,000.00
488	01/07/93	Kawam Enterprises Ltd	1,000.00
489	01/07/93	Kemiphama Ltd	1,000.00
490	01/07/93	Ken Bro	100.00
491	01/07/93	Kibo Chemicals	920.00
492	01/07/93	Kenya Rayon Mills Ltd	135,748.80
493	01/07/93	Kenya Uniforms Ltd	1,000.00

494	01/07/93	Kenya Shoe Company Ltd	6,062.75
495	01/07/94	Kenya House studio Ltd	1,000.00
496	01/07/93	Kawanyaga Investments	1,000.00
497	01/07/93	Kenemco Metal Company Ltd	620.00
498	01/07/93	Kimilili Investments Ltd	100.00
499	01/07/93	Kamiti Tanners Company Ltd	1,000.00
500	01/07/93	Kenor Holdings Ltd	30.00
501	01/07/93	Kenya Part Centre Ltd	1,000.00
502	01/07/93	Kenya Publishing & BookmarK Company Ltd	1,000.00
503	01/07/93	Kadongo Investment Company Ltd	1,000.00
504	01/07/93	Kamba Manufacturing Ltd	1,000.00
505	01/07/93	Kega Furnishing Company Ltd	1,000.00
506	01/07/93	Kirimara Motors Ltd	400.00
		35	

507	1/7/1993	Kipsigis General Stores	1,000.00
508	1/7/1993	Kenya Industrial reinvest.Ltd	800.00
509	1/7/1993	Kenya Sunshine Products Ltd	100.00
510	1/7/1993	Kengraphics Products Ltd	1,000.00
511	1/7/1993	Kimble Foods Ltd	200.00
512	1/7/1993	Kentur Tours & Travels Ltd	1,000.00
513	1/7/1993	Kingora Estates Ltd	2,060.00
514	1/7/1993	Kenya Glass Works Ltd	3,000.00
515	1/7/1993	Kenya Wide Building Society	745,956.55
516	1/7/1993	Kenya Manufacturers Finance Ltd	3,000.00
517	1/7/1993	Kihari Timber Industries Ltd	3,000.00
518	1/7/1993	Kani Holdings Ltd	3,220.00
519	1/7/1993	Kibucho Ltd	2,280.00
520	1/7/1993	Kenya Reclaimed Rubber 1985 Ltd	3,000.00
521	1/7/1993	Kang'ere Motors Ltd	3,000.00
522	1/7/1993	Kentur Tours & Travels Ltd	3,000.00
523	1/7/1993	Kenwood Trading Company Ltd	3,000.00
524	1/7/1993	Kensing International Ltd	3,000.00
525	1/7/1993	Kingsway Radio & Refrigeration Ltd	3,000.00
526	1/7/1993	Kenya Engineering Industries Ltd	3,000.00
527	8/7/1996	Kaeler (African) Ltd	3,559.90
528	26/11/93	Krishna Properties Ltd	3,000.00
529	30/05/94	Katka Island Ltd	3,000.00
530	8/5/1995	Kenya Gypsum Ltd	3,000.00
531	30/08/99	Karuri Civil Engineering Ltd	3,000.00
532	18/10/95	Kenya Projects and Investments	1,486.00
533	23/01/96	Kenya Tanning Extract Company	3,000.00
534	23/01/96	Kenya National Trading Corporation Ltd	3,000.00
535	23/01/96	Kentazuga Hardware Ltd	3,000.00
536	23/02/00	Kentmere Flora Ltd	10,000.00
537	15/12/10	Kenya Bus Services Ltd	20,000.00
538	1/7/2009	Kawangware Cinema Ltd	10,000.00
539	1/7/2009	Kwamatingi Farmers Co-operative Society	20,000.00
540	1/7/2009	Kimara Industries Ltd	20,000.00
541	1/7/2009	Kachra Juras (K.)	20,000.00
542	1/7/2009	Kenya National Assurance Co. Ltd	2,764,306.00
543	1/7/2009	Kenya Small Scale Farmers Association	41,189.90
544	1/7/2009	Kenya Wildlife Trials Ltd	10,000.00
545	1/7/2009	Kenya Co-operative Creameries Ltd	10,000.00
546	1/7/2009	Kenya Hotels Ltd	10,000.00
547	1/7/2009	KenGold Trading Services	10,000.00
548	1/7/2009	Kentmere Flora Ltd	10,000.00
549	1/7/2009	Kenya Planters Co-operative Union Ltd	10,000.00
550	1/7/2009	Kemfro Africa Ltd	10,000.00

551	01/07/09	Kokan Electrical Ltd	10,000.00
552	01/07/09	Kahawa SuKari Ltd	10,000.00
553	01/07/09	Kenya Times Media Trust Ltd	850,000.00
554	01/07/09	Kernwo Construcion Company Ltd	10,000.00
555	01/07/09	Kenya Industria Estates Ltd	10,000.00
556	01/07/09	Kendag Ltd	10,000.00
557	01/07/09	Kalang Enterprises Ltd	20,000.00
558	01/07/09	Kenya Exchange Bureau Ltd	20,000.00
559	01/07/09	Khakharia & Patel Investments	33,040.00
560	01/07/09	Kenya Motors & Equipment Ltd	20,000.00
561	01/07/09	Kenya Times Media Trust Ltd	50,000.00
562	01/07/09	Kirima Bus Services Ltd	17,265.00
563	01/07/09	Kisauni Bridge Ltd	20,000.00
564	01/07/09	Kipkenda & Lillian Advocates	20,000.00
565	29/04/10	Karanja Otunga & Associates	36,265.00
566	26/07/10	Kenya Wine Agency	20,000.00
567	08/10/10	Kofinaf Company Ltd	20,000.00
568	22/10/10	Kenya Data NetworkKs Ltd	20,000.00
569	12/05/11	Kenire Properities	20,000.00
570	05/05/11	Kenya Pipeline Co. Ltd	20,000.00
571	01/07/93	Kenya neem healthcare Ltd	40,000.00
572	01/07/93	Kenya cold storage Ltd.	1,000.00
573	01/07/93	Kin holdings Ltd.	3,000.00
574	03/07/92	Kamiti Tanners (K) Ltd	3,000.00
575	01/01/96	Kenya Tanning Extract Co.	3,000.00
576	01/07/95	Kirima and Sons ltd	20,000.00
577	03/07/79	Kenya cold storage Ltd	1,000.00
578	19/7/12	Kyome fresh co.ltd.	20,000.00
579	13/8/12	Kanunga wangai group	20,000.00
580	30/6/2014	Kinderville kindergatten ltd	20,000.00
581	05/08/13	Karuturi Limited	40,000.00
582	08/08/13	Kampala Coach Ltd	20,000.00
583	06/09/13	Kantilal Vshah Ltd	20,000.00
584	18/5/14	Kenya Broadband Solutions Ltf	20,000.00
		<b>Sub Total</b>	<b>13,328,648.88</b>
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	DATE	NAME-L1	(Kshs.)
585	01/07/06	Liberty Assurance Co. Ltd	305,390.00
586	01/07/09	Lyndalian air Freight& Forwarders	10,000.00
587	01/07/09	Labh Singh Hanam Sigh Ltd	10,000.00
588	01/07/09	Lucky Summer Estate Ltd	20,000.00
589	01/07/09	Liabile Electrical	20,000.00
590	01/07/09	Lesbeles Salivagas Ltd	20,000.00
591	01/07/09	Lion of Kenya Insurance	20,000.00
592	01/07/09	Lantech Africa Kenya	40,000.00
593	01/07/09	LaiKipia S Industries Ltd	20,000.00
594	01/07/09	Leopard Lodge Ltd	20,000.00
595	01/07/09	Lion Transport Co. Ltd	3,033.80
596	01/07/09	LaKe Baringo Fisheries Ltd	18,926.00
597	01/11/94	Latema pharmaceuticals Ltd.	2,060.00
598	01/07/09	Lizzy Boutique Ltd	1,000.00
599	01/07/09	Luo FootbAll Club	5,660.00
600	01/07/09	Life Agencies Intl(K) Ltd	1,000.00
601	01/07/09	Lemomo Limited	411.00
602	01/07/09	Latema Road Service Station	1,000.00
603	01/07/09	Lordraj Limited	1,000.00
604	01/07/09	Luigis Limited	100.00
605	01/07/09	Lakhani Electrical Hardware	1,000.00
606	01/07/09	Leonard Kimani Kiarie	1,000.00
607	01/07/09	Lips Limited	3,000.00
608	01/07/09	Li-Ming Limited	10,000.00
609	01/07/09	Lochab Transport Ltd	3,000.00
610	01/07/09	L-Z Engineering Const.Ltd	3,000.00
611	01/07/09	Latema Pharmaceuticals	2,060.00
		<b>Sub Total</b>	<b>542,640.80</b>

	DATE	NAME-M1	(Kshs.)
612	01/07/09	Magana Holdings Co. Ltd	3,000.00
613	01/07/09	MarKeting & Air Freight Consultancy	3,000.00
614	01/07/09	Moshi Trading Co. Ltd1	141.45
615	01/07/09	Mboi-i-Kamiti Farmers Co.Ltd	10,000.00
616	01/07/93	Motor & General Insurance Co.Ltd	232,663.30
617	01/07/93	Mugwathi Farmers Ltd	80,522.30
618	01/07/93	Manufactured Fabrics Ltd	76,362.70
619	01/07/93	Meadowlands Ltd	673.00
620	01/07/93	Muchiri Enterprises Ltd	351.25
621	01/07/93	ManKu Brothers Ltd	2,308.75
622	06/30/84	Morris & Co.Ltd	3,000.00
623	01/07/93	Munshiram & Co Ltd	1,000.00
624	01/07/93	Mombasa Hatcheries Ltd	1,000.00
625	01/07/93	Missouri Safari Farmers Ltd	46.70
626	01/07/93	Metaplastics Ltd	1,000.00
627	01/07/93	Mac's Pharmaceuticals Ltd	2,000.00
628	01/07/93	Mbogo Construction Ltd	178,734.90
629	01/07/93	Magutu Co.Ltd	1,000.00
630	01/07/93	Mara Buffalo Cant Ltd	1,000.00
631	01/07/93	Muriithi & Family Ltd	1,000.00
632	01/07/93	Mwireri Estate Ltd	1,000.00
633	01/07/93	Mboi-i-Kamiti Farmers Co.Ltd	1,000.00
634	01/07/93	Muriambogo General Constructor Ltd	1,000.00
635	01/07/93	Mega Enterprises	1,000.00
636	01/07/93	Muyu general Trasport Co.Ltd	1,000.00
637	01/07/93	Mzizima Shipping Agency Ltd	1,000.00
638	01/07/93	Mutumwa Ltd	1,000.00
639	01/07/93	Merchantile Factory Ltd	1,000.00
640	01/07/93	Maize Ltd	1,000.00
641	01/07/93	Midas Industries Ltd	1,000.00
642	01/07/93	Madhu Paper International Ltd	3,000.00
643	01/07/93	Muriithi & Family Ltd	400.00
644	01/07/93	Midland Insurance Co.Ltd	211,858.95
645	01/07/93	Mungai Enterprises Ltd	2,578.20
646	01/07/93	Manchester Outfitters	1,000.00
647	01/07/93	Maundu Construction Ltd	1,000.00
648	01/07/93	Mumbia Stros Safaris Ltd	1,000.00
649	01/07/93	Miwani Sugar Mills Ltd	3,000.00
650	01/07/93	Mungai Kageche	1,000.00
651	01/07/93	Mamba Technical Services Ltd	1,000.00
652	01/07/93	Masinde Muliro	1,000.00
653	01/07/93	Mohamed Talb Enterprises Ltd	1,000.00
654	01/07/93	Muranga Paper Industries Ltd	1,000.00
655	01/07/93	Muringa Brothers Co. Ltd	1,000.00
656	01/07/93	Magnum International Ltd	1,000.00
657	01/07/93	Meridian Investments Co.Ltd	1,000.00
658	01/07/93	M.Weiss Ltd	1,000.00
659	01/07/93	MwihoKo Housing Co.Ltd	1,000.00
660	01/07/93	Middle Africa Finance Co.Ltd	6,000.00

661	01/07/93	Munyu Industries (Kenya) Ltd	3,000.00
662	01/07/93	Mecolite Ltd	3,000.00
663	01/07/93	ManKu Constuction Co	2,400.00
664	01/07/93	Musiara Ltd	200.00
665	01/07/93	MaKuongo Company Members Ltd	117,557.10
666	01/07/93	Mactea Ltd	200.00
667	01/07/93	Musau Enterprises	20,000.00
668	01/07/93	Mwea Feed Mills Ltd	155,495.35
669	01/07/93	Mercantile Finanace Company	200.00
670	01/07/93	Margal Singh & Sons Ltd	2,400.00
671	01/07/93	Makindu Estate Ltd	3,000.00
672	01/07/93	Mid African Publicity Ltd	3,000.00
673	01/07/93	Munoru Holdings Ltd	3,000.00
674	01/07/93	Modern Industrial & Agri Chemicals Co.Ltd	740.00
675	01/07/93	Manyara Co.Ltd	3,000.00

676	01/07/93	Mascon Ltd	3,000.00
677	01/07/93	Mutune Trading Co.Ltd	3,000.00
678	14/02/95	Metameta Mining Co.Ltd	227,120.00
679	01/07/93	MalaiKa Photography & Copywritting Ltd	3,000.00
680	01/07/94	Malindi Pottory Ltd	3,000.00
681	30/04/99	Mirie Properties Ltd	10,000.00
682	26/09/96	Mutaratara Enterprises	3,000.00
683	04/10/00	Mbwanji Ltd	500.00
684	01/07/93	M NotKin Ltd	8,153.15
685	01/07/09	MarK Patrol Security Ltd	15,000.00
686	01/07/09	Menengai Spares Ltd	10,000.00
687	01/07/09	Majani Mingi Sisal Estates	20,000.00
688	01/07/09	Mugoya Constuction & Engineering Ltd	40,500.00
689	01/07/09	Mode 1996 Security Ltd	20,000.00
690	01/07/09	Mediplus Services Ltd	20,000.00
691	01/07/09	Mbuta Ltd	793,360.00
692	01/07/09	Morven Kenya Ltd	10,000.00
693	01/07/09	Medigen Insurance BroKers Ltd	10,000.00
694	01/07/09	Moontac Enterprises Ltd	10,000.00
695	01/07/09	Mutec General Services Ltd	10,000.00
696	01/07/09	Masmatt Supermarket Ltd	10,000.00
697	01/07/09	Mugama Farmers Cooperative Union Ltd	10,000.00
698	01/07/09	Moparts Ltd	10,000.00
699	01/07/09	Mumias Outgrowers Company 1998 Ltd	10,000.00
700	01/07/09	Musiara Ltd	20,000.00
701	01/07/09	Machrose Ltd	20,000.00
702	01/07/09	Mugumo Tree Hotel Ltd	20,000.00
703	01/07/09	Menno Travel Services	20,000.00
704	01/07/09	Mn.Oonge & Company Advocates	20,000.00
705	01/07/09	Muhoroni Sugar Co.Ltd	20,000.00
706	14/12/09	Metra Investments Ltd	20,000.00
707	25/08/10	Mara Oliuperia Co.Ltd	20,000.00
708	01/07/93	Mumwe investment Ltd.	1,000.00
709	01/07/93	Metal stitching workShop Ltd.	1,000.00
710	01/07/93	Midas promotion Ltd.	1,000.00
711	01/07/93	Medichem pharmacy Ltd	20,000.00
712	01/07/93	Melech engineering co.Ltd.	20,000.00
713	01/07/93	Man graphics Ltd.	476,433.90
714	01/07/93	Material & equipments Ltd.	2,670.00
715	10/06/94	Mathengeta farmers co.Ltd.	3,000.00
716	21/03/95	Muni Ltd.	3,000.00
717	04/03/93	Matatu Vehicle Owners Association	7,104 05
718	04/03/93	Majani Mingi Sisal Estate Ltd	16,500.00
719	01/07/95	Muga Developers ltd	20,000.00
720	15/10/12	Maguta investments ltd	20,000.00
721	07/11/13	Meridian Medicare Ltd	40,000.00
722	24/2/2014	Mukengesha Holdings Ltd	40,000 00
		<b>Sub Total</b>	<b>3,257,175.05</b>

	DATE	NAME-N1	(Kshs.)
723	01/07/93	Nyanza Impex Ltd	91,144.70
724	01/07/91	National Ex Service Man Union Kenya	584.70
725	01/07/93	Nzoia Sisal Ltd	500.00
726	01/07/93	Njoro Farmers Store Ltd	398.00
727	07/07/82	Nyumba Consumers Trading Co Ltd	23,460.65
728	01/07/93	Ndeffo Ltd	1,000.00
729	01/07/93	New Merma Hotel	1,000.00
730	01/07/93	NaKu Travel Ltd	1,519,987.00
731	01/07/93	The New Blue Post Hotel Ltd	1,000.00
732	01/07/93	Nandi Agricultural Input Distributors Ltd	49,884.30
733	01/07/93	National Bank of Kenya Ltd	240,000.00
734	01/07/93	NaKuru MutuKanjo Farmers Ltd	1,000.00
735	01/07/93	Ng'ang'a Ltd	1,000.00
736	01/07/93	Nyambene Distributors Co.Ltd	536.00
737	01/07/93	Nairobi Wholesalers	1,000.00
738	01/07/93	National Bank of Kenya Ltd	600,000.00
739	01/07/93	Ndei & Company	20.00
740	01/07/93	New Continental Hotel	2,000.00
741	01/07/92	Nile Investments Centarl Africa Ltd	275.00
742	01/07/93	Nimmi Fancy Stores Ltd	35,940.60
743	10/05/99	Naz Car Hire Tours & Safaris Ltd	10,000.00
744	01/07/93	Nyota Service Station Ltd	1,000.00
745	01/07/95	Nduota Saw Mills Ltd	4,000.00
746	01/07/93	Nicholas Crater Quarry Ltd	1,000.00
747	01/07/93	Nairobi Oil Products	1,000.00
748	01/07/90	NaKuru Construction Co.Ltd	3,000.00
749	01/07/93	Nyangei Nursery School Ltd	3,000.00
750	01/07/93	Nairobi Finance Corporation	4,855,000.00
751	01/07/93	New Malewa Hotel Ltd	3,000.00
752	26/09/94	Nzoia Sugar Co.Ltd	6,300.00
753	01/07/93	New Trigon Battaeries Ltd	200.00
754	17/07/92	Nairobi Motor Corporation Ltd	7,485.40
755	01/07/93	NjoKa and Kariuki (Kenya ) Ltd	21,396.85
756	25/10/93	NzamaKuu Cement Co	3,000.00
757	15/07/92	NaKulines Ltd.	6,903,728.15
758	11/10/05	Nyayo Bus corp Ltd	7,428.65
759	01/07/09	Nyeri nursing home(2001)Ltd	20,000.00
760	01/07/09	NaKuru cosmetics Ltd	10,000.00
761	01/07/09	NjoKa tanners Ltd.	30,000.00
762	01/07/09	New age supplies Ltd.	20,000.00
763	01/07/09	Nairobi mineral water co.Ltd.	40,000.00
764	01/07/09	Nationwide electrical industries Ltd.	10,000.00
765	01/07/09	Ndumberi farmers Ltd.	10,000.00
766	16/10/02	Niazons (K)Ltd.	10,000.00
767	25/07/02	Nyumba pharmacy Ltd	10,000.00
768	01/12/05	Ngecha feeds Ltd.	20,000.00
769	03/06/04	Njimia pharmaceuticals Ltd.	20,000.00
770	22/01/07	Neptune credit management Ltd.	40,000.00
771	02/03/10	Nyali invest.Ltd.	16,000.00

	DATE	NAME-P1	(Kshs.)
787	01/07/93	Perma structural engineering co.Ltd.	20,000.00
788	01/12/99	Panafrican building soc.	610,603.35
789	08/06/99	Prestige air services Ltd.	10,000.00
790	04/05/05	Prime Outdoor Network Ltd	20,000.00
791	12/03/02	Prudential Building Society	10,000.00
792	27/05/02	Premier Dairy Ltd	10,000.00
793	05/05/03	Petro Chemical & Cargo services Ltd	10,000.00
794	17/03/04	Prospectus ThiKa Co.Ltd	20,000.00
795	23/01/03	Pan African Paper Mills ( EA) Ltd	30,000.00
796	13/03/03	Pacesetters Ltd	10,000.00
797	15/11/02	Pacesetters Insurance Brokers Ltd	10,000.00
798	21/08/03	Pwani Electrical Systems	10,000.00
799	20/4/2011	Pamela Mariam AKinyi Jowi	20,000.00
800	19/06/01	Prinsal Enterprises Ltd	10,000.00
801	13/04/05	PeerMohamed Boutique Ltd	500.00
802	02/12/05	PBM Nominee Ltd	20,000.00
803	08/10/08	Power Gen International Ltd	20,000.00
804	11/03/11	Pan African Builders & Construction Co. Ltd	20,000.00
805	29/06/11	PaKess Car Hire & Tours Ltd	20,000.00
806	03/04/11	P.j Dave Flowers Ltd	20,000.00
807	03/06/02	P.j Dave EPZ Ltd	20,000.00
808	01/07/92	Polypen Ltd	73,896.75
809	30/06/90	Property Growth International Ltd	51,684.70
810	01/07/93	Prime Meat Packers Ltd	1,960.00
811	01/07/93	Pram Co.Ltd	1,000.00
812	01/07/93	Peter Moll(Africa) Ltd	4,905.00
813	01/07/93	Pan African Credit & Finance Ltd	3,929,616.00
814	01/07/93	Pentax Properties Ltd	202.00
815	01/09/95	Plants & Erections Ltd	53,932.00
816	01/07/93	Plamfreight Kenya Ltd	4,887.00
817	01/07/93	Paperware Ltd	1,000.00
818	01/07/93	Powermaster Ltd	625.00
819	27/07/92	Pearl Dry Cleaners Ltd	10,000.00
820	01/07/93	P.J Product Ltd	1,000.00
821	01/11/03	Paramount Investments Ltd	1,000.00
822	01/07/93	PinKertons (K) Ltd	1,000.00
823	01/07/93	Pioneer Airlines	1,000.00
824	01/07/93	Pioneer Building Society	230,308.00
825	01/07/93	Petro-Sun (K) Ltd	1,000.00
826	01/07/93	Parimal Hindocha Cita	1,000.00
827	01/07/93	Packaging Industries Ltd	1,000.00
828	01/07/93	Photo Colour Lab Ltd	3,000.00
829	01/07/93	Print InKs International Ltd	3,000.00
830	01/07/93	Prudential Finance Ltd	3,931,674.65
831	02/08/93	Plumber Africa Ltd	6,000.00
832	24/08/95	Post Telcom Employee Housing Coop Society	24,482.45
833	01/07/93	PolKa Ltd	3,000.00
834	13/08/93	Pan Plastics Ltd	3,000.00
835	30/12/93	ParK Enterprises Ltd	3,000.00

836	30/12/93	Prem Textiles Ltd	3,000.00
837	19/01/94	Prestige Pharmaceuticals Ltd	3,000.00
838	24/05/94	PamaK Ltd	3,000.00
839	14/05/96	Plasticc Products (K) Ltd	6,000.00
840	13/09/09	Polyphase systems Ltd.	20,000.00
841	15/12/10	PP flora Ltd	20,000.00
842	26/05/11	Pan african builders Ltd.	20,000.00
843	11/01/01	Premium BaKers Ltd	10,000.00
844	30/6/2012	Pliisgot Company Ltd	20,000.00
845	24/05/1994	Pharmat Chemists ltd	20,000.00
846	15/12/1994	Pepachris investments	20,000.00
847	17/8/11	Putton ltd	20,000.00
848	11/09/12	Pyrethrum board of kenya superannuation scheme	20,000.00
849	30/6/2014	Pegrume Ltd	20,000.00
850	30/6/2014	Protea Marketing Ltd	20,000.00
		<b>Sub Total</b>	<b>9,494,276.90</b>
		43	

	DATE	NAME-Q1	(Kshs.)
851	1/7/1993	Quality Publication Ltd	299.00
		<b>Sub Total</b>	<b>299.00</b>

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	DATE	NAME-R1	(Kshs.)
852	08/11/99	Royal Drug Mart Ltd	10,000.00
853	10/06/04	Redhill Gardens Ltd	20,000.00
854	11/08/04	Rove Africa Safaris (K) Ltd	20,000.00
855	05/03/03	Road Sea LinK Ltd	20,000.00
856	04/04/02	Rushmore Company Ltd	10,000.00
857	29/01/03	Rainbow Manufacturers	10,000.00
858	27/01/03	Raju Motors Ltd	10,000.00
859	02/11/05	RuaraKa Printing Ltd	20,000.00
860	16/05/06	Rackspa Company Ltd	20,000.00
861	18/05/06	Rigika Developers Ltd	20,000.00
862	06/10/06	Rusinga Investments Ltd	500.00
863	25/09/06	Richmond Co.Ltd	20,000.00
864	02/09/08	RisK Mangement Insurance BroKers Ltd	20,000.00
865	17/04/08	Reliable Electrical Engineers (M)Ltd	3,235.00
866	03/06/04	Rachier & Co.Advocates	20,000.00
867	16/08/10	Rijxan Co.Ltd	20,000.00
868	23/05/11	Rustam Hira Advocates	20,000.00
869	01/07/93	Rugrath Gololdas & Co. Advocates	56.00
870	01/07/93	Reata Enterprises Ltd	500.00
871	01/07/90	Robertson Constrution Co.Ltd	126.75
872	01/07/93	Realty Ltd	500.00
873	01/07/93	Regent Drycleaners Ltd	25.00
874	01/07/93	RuaraKa MuthaKwa River Co.Ltd	1,000.00
875	30/08/99	Rai Plywoods Ltd	10,000.00
876	01/07/93	Refrigeration and Allied Equipment Ltd	910.00
877	01/07/93	Ruiru Ltd	1,000.00
878	01/07/93	Rwino Investments Ltd	31,808.75
879	01/07/93	Renguti GiKambura Hotel Ltd	1,000.00
880	01/07/93	Rainbow Fabrics Ltd	1,000.00
881	01/07/93	Ramcon Construction Co. Ltd	4,000.00
882	01/07/93	Rent-A-Plane Ltd	3,000.00
883	01/07/93	Ruphence Electronics (K) Ltd	3,000.00
884	30/07/93	Rana Spray Painters (K) Ltd	6,500.00
885	01/07/93	Rana Coach Builders Ltd	3,000.00
886	08/06/95	Ruffles & Petals Ltd	3,000.00
887	30/6/12	Rural Urban Credit Finance	1,602,088.00
888	30/6/2014	Rhex Holdings Ltd	40,000.00
889	30/6/2014	Rising Star Commodities Ltd	20,000.00
		<b>Sub Total</b>	<b>1,996,249.50</b>

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	DATE	NAME-S1	(Kshs.)
890	02/05/96	Super Eapo Ltd	3,000.00
891	28/11/84	Suspense Account	3,000.00
892	01/07/93	Savani Coffeee Estataes Ltd	500.00
893	01/07/90	Students Union University College	13,513.45
894	01/07/93	Standard Holdings Ltd	500.00
895	01/07/93	Streamline Ltd	27,318.60
896	01/07/93	Sympan (K) Ltd	535.00
897	01/07/91	Simbair	276,660.05
898	01/07/93	Susa International Co Ltd	1,000.00
899	01/07/93	Safariland Hotel & Tours Ltd	1,000.00
900	01/07/93	Sico International Agricultural Consultants Ltd	311,398.35
901	01/07/93	Scantronic Ltd	2,000.00
902	01/07/93	Sila Properties Ltd	1,000.00
903	01/07/93	Sapa Chemical Industries (K) Ltd	918.00
904	01/07/90	Sky Trails Ltd	22,231.50
905	01/07/93	Schemes Ltd	38,773.50
906	01/07/93	Standard Holdings Ltd	650.00
907	01/07/93	Salaita Hill Ltd	1,000.00
908	01/07/93	SamaKi & Tilley Butchery Ltd	905.00
909	12/07/99	Stallion Insurance Co.Ltd	10,000.00
910	01/07/93	Samituy Insurance Ltd	1,000.00
911	01/07/90	Space Travel Agencies	1,435.00
912	01/07/93	Serilex Services Ltd	1,000.00
913	01/07/93	Sunex (K) Ltd	1,000.00
914	10/11/93	S.A Pegrume & Co.Ltd	2,200.00
915	01/07/93	Systems Africa Ltd	1,000.00
916	01/07/93	SyoKimau Farm Ltd	5,000.00
917	01/07/93	Shadows & Lights Ltd	2,000.00
918	09/25/05	Southern Oil Co. Ltd	1,000.00
919	01/07/93	Southerlands & Sons	1,000.00
920	01/07/93	Symbol Chem Industries Analab	1,000.00
921	01/07/93	Sambir Brothers Ltd	1,000.00
922	01/07/93	Sentrim Kenya Ltd	1,000.00
923	01/07/93	Sasoon Insurance Services Ltd	21,493.65
924	01/07/93	SotiK Hauliers Ltd	1,000.00
925	01/07/93	South Coast Fitness & Sports Centre Ltd	1,000.00
926	01/07/93	Simbair Ltd	8,001.90
927	01/07/93	Slurr Kenya Ltd	1,000.00
928	01/07/93	SaweK Kenya Ltd	29,350.00
929	01/07/93	Slumberland Kenya Ltd	100.00
930	01/07/93	Sharmacon Ltd	1,000.00
931	19/04/89	Sanju Construction Co.Ltd	1,000.00
932	01/07/93	Symbol Chemical Industries & Analytical lab Ltd	1,000.00
933	01/07/93	Southern Oil Supply Co.Ltd	3,000.00
934	01/07/93	Susco Fishing Industries Ltd	3,000.00
935	01/07/93	Sanitam Services (E.A) Ltd	3,000.00
936	01/07/93	Savanah Dev Co.Ltd	6,000.00
937	01/07/94	Salleh Bayusuf & Brothers Ltd	6,000.00
938	01/07/93	Sunbeam Supermarket Ltd	6,200.00

772	10/02/10	Ngong roses Ltd.	20,000.00
773	14/9/2011	Nyakio Investment Ltd	1,743,105.00
774	30/6/2012	Network Source Ltd	20,000.00
775	11/11/12	Nuclear investments ltd	20,000.00
776	19/2/13	Nadiano car hire ltd	20,000.00
777	27/6/13	NIC Bank	20,000.00
		<b>Sub Total</b>	<b>16,500,375.00</b>
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	<b>DATE</b>	<b>NAME</b>	<b>(Kshs.)</b>
778	01/07/93	OKey Engineering Services Ltd	1,000.00
779	01/07/93	Osman Allu Investment	1,000.00
780	01/07/93	Othaya Hotel (K) Limited	1,000.00
781	01/07/93	Overnite carrieres Kenya Ltd	3,000.00
782	01/10/94	Octagon Enterprises Ltd	3,000.00
783	03/04/95	Orbit Sports Ltd	3,000.00
784	18/11/10	One Cell TracKing Ltd	20,000.00
785	03/03/03	Olypic Manufacturers Ltd	10,000.00
786	05/01/95	Olago pharmaceuticals	3,000.00
		<b>Sub Total</b>	<b>45,000.00</b>

939	01/07/93	The Steak Palace Ltd	3,000.00
940	01/07/93	Spie Batisnolles (K) Ltd	3,000.00
941	01/07/93	Soin Company Development Ltd	3,000.00
942	01/07/93	Soteen Co.Ltd	3,000.00
943	23/5/1994	Santa Barbara (K) Ltd	300.00
944	07/04/94	Salama Construction Co.Ltd	300.00
945	14/07/93	Sigma Laboratories (K) Ltd	3,000.00
946	23/03/94	Seed Tours Ltd	10,000.00
947	01/08/93	Seed Industries Ltd	3,000.00
948	01/07/93	Southern Insurance Brokers Ltd	3,000.00
949	01/06/94	Secret Valley Ltd	3,000.00
950	06/07/94	Skyways Kenya Ltd	3,000.00
951	11/08/94	Sai Nurseries Ltd	3,000.00
952	20/03/96	Safina Ltd	3,000.00
953	23/03/05	Sceneries Ltd	20,000.00
954	04/05/05	Sagana Chemist Ltd	20,000.00
955	22/02/01	Seoul Garden Restaurant Co.Ltd	20,000.00
956	23/10/09	Special Bitumens Ltd	1,908,090.00

957	25/07/05	Solagen Ltd	17,265.00
958	10/01/03	Standard Commercial Investigation Ltd	10,000.00
959	22/05/03	Shoewind Industries Ltd	10,000.00
960	21/03/03	Sal Healthcare Ltd	36,727.10
961	17/03/04	SiriKwa Motors Ltd	20,000.00
962	24/01/03	Swami Bapa Paints & Allied Ltd	10,000.00
963	05/12/02	Steel Enterprises Ltd	10,000.00
964	01/11/01	Satrich Properties Ltd	10,000.00
965	25/03/08	SotiK Dairy Cremaries Ltd	10,000.00
966	11/12/01	Spanneright Auto Ltd	500.00
967	31/10/05	Stainless Steel Products	20,000.00
968	11/01/07	Sanyo Armco (K) Ltd	10,500.00
969	16/08/06	Sunatco Ltd	20,000.00
970	10/05/07	Standard Chartered Financial Services	20,000.00
971	23/07/08	Sumir Enterprises Ltd	20,000.00
972	10/07/08	Swan Milers Ltd	20,000.00
973	10/06/04	Satish Gautaria Advocates	20,000.00
974	04/03/09	Superfoam Ltd	20,000.00
975	28/01/11	Shelter Building Society	906,049.50
976	21/07/10	Sarkish Flora Ltd	20,000.00
977	29/09/10	Salama Beach Hotel Ltd	20,000.00
978	11/04/03	Sahara estates Ltd	1,497,265.00
979	30/07/93	Sigma paints Ltd.	3,000.00
980	17/09/93	Segera & mukenya ranch Ltd.	3,000.00
981	29/09/93	Sigma surface coating Ltd	3,000.00
982	26/11/93	Solar salt Ltd.	3,000.00
983	11/03/94	Safari general contractors Ltd.	3,000.00
984	22/12/94	Sun manyatta Ltd.	6,906,000.00
985	01/07/93	Surgipharm Ltd.	20,000.00
986	01/07/93	Standard confectioneries Ltd	20,000.00
987	30/6/2012	Sweet Bakes Ltd	20,000.00
988	19/2/13	Shenker ltd	20,000.00
989	28/6/13	Second hand globe imports ltd	13,040.00
990	30/6/2014	Stima Printers & Stationers Ltd	20,000.00
991	"	Supya Holdings Ltd	40,000.00
992	"	Simon Ndege & Co. Advocates	20,000.00
993	"	Samalex Partners Ltd	20,000.00
994	"	Spewcon (K) Ltd	20,000.00
		<b>Sub Total</b>	<b>12,701,720.60</b>

	DATE	NAME-T1	(Kshs.)
995	17/05/76	Taita Concessioners Ltd	32,422.50
996	01/07/93	T&T Sisal Company Ltd	86.50
997	01/07/90	Toplis & Harding (E.A) Ltd	135.00
998	23/08/99	Thrift Insurance BroKers Ltd	10,000.00
999	01/07/93	Tower Room Ltd	58,989.95
1000	01/07/93	Transafrica Publishers Ltd	439,210.65
1001	01/07/93	Taw International Leasing Corporation	1,000.00
1002	01/07/93	Tanneries Of Kenya Ltd	1,089,10.05
1003	01/07/93	Tinga trapers Ltd.	1,000.00
1004	01/07/93	Twiga stationers & printers Ltd	10,000.00
1005	01/07/93	Tarmac (E.A) Ltd	5,717.40
1006	17/07/94	Tea Research Institute of East Africa	166.00
1007	30/06/84	Tarmac East Africa Ltd	617.00
1008	01/07/93	Tropical Product Ltd	1,000.00
1009	01/07/93	Trio Trading Co.Ltd	229.00
1010	01/07/93	TransAfrica Express Ltd	1,000.00
1011	01/07/93	Transexpo Ltd	45,426.05
1012	01/07/93	T.T Collington and Parners	1,000.00
1013	01/07/93	Touring & Sports Car Ltd	2,790.50
1014	01/07/93	Tawai Ltd	18,196.40
1015	01/07/93	Testa Sweater Factory Ltd	1,000.00
1016	01/11/95	Torfinch Ltd	52,000.00
1017	01/07/94	Teachwell Enterprises Ltd	1,390.20
1018	01/07/93	Tricor Enterprises Ltd	1,000.00
1019	01/07/93	ThiKa BaKery Ltd	1,000.00
1020	01/07/93	Travel Bureau Ltd	1,000.00
1021	01/07/93	T.J Contington Tech Services Ltd	1,000.00
1022	01/07/93	Tana River Advocates Company	1,000.00
1023	03/10/94	Thanantu Investment Co.Ltd	6,000.00
1024	01/07/93	Tripple One Auctioneers Ltd	3,000.00
1025	04/08/95	Three Body Builders Ltd	6,000.00
1026	01/07/93	TrucKs & Equipment Kenya Ltd	3,000.00
1027	02/09/94	ThiKa Rubber Industries	3,000.00
1028	09/01/96	Trailways Auctioneers Ltd	3,000.00
1029	21/09/00	TawaKal Wholesalers Ltd	10,000.00
1030	05/01/96	TawaKal Airlines Ltd	3,000.00
1031	22/02/99	Thugi River Estates Ltd	10,000.00
1032	26/09/00	Transwide Pharmaceuticals	10,000.00
1033	01/11/04	Thathini Investments Ltd	20,000.00
1034	28/05/02	Tricom Paper International B.U	10,000.00
1035	15/04/02	Trade Horizons Ltd	10,000.00
1036	03/06/03	Tealand Insurance Services Ltd	10,000.00
1037	26/05/03	The People Ltd	10,000.00
1038	03/01/01	Tourist Paradise Investment Ltd	10,000.00
1039	01/09/03	Tropical Food Products International	10,000.00
1040	15/11/01	Top in One Co.Ltd	10,000.00
1041	17/08/05	Tricom Technologies Ltd	20,000.00
1042	23/02/07	Taifa Options Micro Finanace	20,000.00
1043	27/02/08	Terrafleur Ltd	20,000.00

1044	02/07/07	Thlchem Engineering & Com ST	20,000.00
1045	02/09/08	Timex Insurance BroKers Ltd	20,000.00
1046	10/06/08	Tread & Tire Ventures Ltd	20,000.00
1047	23/04/10	Thindigua Company Ltd	20,000.00
1048	02/08/10	Taelesco Industries Ltd	20,000.00
1049	08/10/10	Tatu City Ltd	20,000.00
1050	14/02/11	Trolley Concepts (K) Ltd	20,000.00
1051	30/6/2012	Taunton Man Ltd	20,000.00
1052	30/6/2012	Thornhill Industry Services Ltd	20,000.00
1053	30/6/12	Tropical Building Society	28,505.75
1054	30/7/12	Top grains bakers ltd	13,040.00
1055	30/6/2014	Tharaka Nithi Teachers Sacco	20,000.00
1056	"	The academy of Dance & Arts Ltd	20,000.00
		<b>Sub Total</b>	<b>1,156,922.90</b>

	DATE	NAME-U1	(Kshs.)
1057	16/03/06	Uplands Bacon factory Ltd.	10,566,675.05
1058	20/04/94	Uhuru highway dev.Ltd.	3,000.00
1059	02/06/05	Uchumi Supermarkets Ltd	20,000.00
1060	18/06/03	Unitrade Printers Ltd	10,000.00
1061	04/09/06	United Insurance Co.Ltd	171,000.00
1062	10/05/11	Unispan Ltd	20,000.00
1063	02/06/05	United African Tailoring Co.Ltd	1,000.00
1064	01/07/93	Umardin Karibunx Ltd	1,000.00
1065	01/07/93	Umoja Electrical Co.Ltd	1,000.00
1066	11/07/94	Unisack Ltd	74,515.60
1067	01/07/93	Union Credit Ltd	1,000,000.00
1068	01/07/93	United Distributing Co Ltd	3,000.00
1069	01/07/93	United Women Muslim Association	68,566.60
1070	06/09/90	Uchumi Insurance Broker Ltd	3,000.00
1071	30/6/2012	Ufanisi Capital and Credit Ltd	20,000.00
1072	17/8/12	Ushirika tiles & builders co.ltd	20,000.00
1073	30/6/2014	United Millers Ltd	20,000.00
1074	30/6/2014	Ultra Petroleum Ltd	20,000.00
		<b>Sub Total</b>	<b>12,022,757.25</b>
		49	

	DATE	NAME-V1	(Kshs.)
1075	1/7/1993	Valleys Motorworks	20,000.00
1076	2/6/2005	Visit Travel & Tour Ltd	20,000.00
1077	4/7/2008	Vegcare Hotriculture Ltd	20,000.00
1078	1/7/2009	Velco Properties (K) Ltd	3,000.00
1079	1/7/1993	Video Tele-Electric Co. Ltd	1,000.00
1080	1/7/1993	Varsan Construction Co.Ltd	1,000.00
1081	1/7/1993	Vivas Radio Centre	1,000.00
1082	1/7/1993	Vegair (K) Ltd	1,000.00
1083	1/7/1993	Vohora Brothers (K) Ltd	3,000.00
1084	1/7/1993	V.A Halai & Co Ltd	9,000.00
1085	1/7/1993	Vin BaKeries Ltd	10,000.00
1086	3/5/1999	Variety Retail Traders Ltd	3,000.00
1087	4/1/1994	Victoria Enterprises Ltd	10,000.00
		<b>Sub Total</b>	<b>102,000.00</b>
		50	

	DATE	NAME-W1	(Kshs.)
1088	08/04/99	Wananchi sanitary hardware Ltd.	1,000.00
1089	01/07/93	Wild Cherry (mfg) Ltd	20,000.00
1090	01/04/05	Wevine Insurance Agency Ltd	10,000.00
1091	03/06/03	Worthwhile Insurance BroKers Ltd	10,000.00
1092	01/11/01	Waganjo Investments Ltd	20,000.00
1093	25/08/10	Waguthu Farmers Ltd	3,000.00
1094	01/07/93	Well & Good Hardware Stores Ltd	274.00
1095	01/07/91	Western Oil Co LLtd	74.00
1096	01/07/90	Wason Timbers (NyanyuKi) Ltd	769.50
1097	01/07/91	Wavuvi (Africa) Ltd	430.00
1098	01/07/93	Western Hauliers Ltd	1,535.50
1099	01/07/93	Wildlife Shop Ltd	168,123.50
1100	01/07/93	WaKerfield Trading Co Ltd	1,000.00
1101	01/07/93	Wololo Greenacres Bus Ltd	1,000.00
1102	01/07/93	Woodley Butchery Ltd	1,000.00
1103	01/07/93	Wathia Frares Ltd	1,000.00
1104	01/07/93	WaKarry Coffee	1,000.00
1105	01/07/93	Wangulu Enterprises Ltd	1,000.00
1106	01/07/93	Wooh Bazaar Ltd	3,600.00
1107	01/07/93	Woolworth Ltd	3,000.00
1108	01/07/93	Wanje Ltd	3,000.00
1109	28/02/95	New wiKwatyo Wayatta Liva Saiti	3,000.00
1110	28/4/88	Wakrwa Printercoy Ltd	1,000.00
1111	13/11/13	Wakigwe Holdings	20,000.00
		<b>Sub Total</b>	<b>274,806.50</b>

	DATE	NAME-Y1	(Kshs.)
1112	01/07/93	Youth Movement	29.00
1113	01/07/93	Young Traders Ltd	1,000.00
1114	30/6/1992	Yellow Bird Ltd	608.00
1115	01/07/93	YuKen Textile Industry Ltd	3,000.00
1116	01/07/93	Yaya Towers Ltd	3,000.00
1117	12/11/93	YorK house properties Ltd.	10,000.00
1118	01/07/93	Yu.Un (K) EPZ	20,000.00
1119	30/6/2012	Yamukazi Trading Co. Ltd	20,000.00
		<b>Sub Total</b>	<b>57,637.00</b>

	DATE	NAME-Z1	(Kshs.)
1120	15/03/06	Zeta mat Ltd	577.00
1121	01/07/93	Zach Holdings Ltd	20,000.00
1122	13/08/07	Zacharia Mureu Karume	20,000.00
1123	21/04/11	ZaKhem International Construction Ltd	1,000.00
1124	01/07/93	Zevet (K) Architects & Engineers	3,000.00
1125	01/07/93	Ziba Management & Services Ltd	3,000.00
		<b>Sub Total</b>	<b>47,577.00</b>
		<b>Grand Total</b>	<b>114,390,271.98</b>

**OFFICIAL RECEIVER ACCOUNTS,  
BANKRUPTCY ESTATES FUND- NAIROBI,  
AS AT 30TH JUNE 2014.**

NO	DATE	NAME-A2	KSH
1	19/02/02	ALEXANDER KIMANI NGUGI	10,000.00
2	18/03/03	ANDREW T. KANYANJA	10,000.00
3	28/11/02	ANGELICA MUSILI KILONZO	10,000.00
4	04/06/02	ALFRED MUHADA NGOME	10,000.00
5	10/06/04	ANTHONY KAMAU KAGUATHI	20,000.00
6	15/04/04	ABDUL RAHIM ISMAIL	500.00
7	15/04/04	AMINA HAJI	500.00
8	21/05/04	ARTHUR MATERE GICHIGA	17,265.00
9	02/07/03	AHMED HASSAN SALIM	7,265.00
10	22/07/03	ALICE NYIHA KURIA	7,265.00
11	21/08/03	AMAD HUSSEIN	7,265.00
12	22/08/03	ANISH BHAGANI	7,265.00
13	14/01/03	AMIN MOHAMED JUMA MURAJ	20,000.00
14	15/12/03	ALEX MURITHI KIRERA	17,265.00
15	23/02/04	ANN MONICA NDAMBUKI	20,000.00
16	25/07/05	ALI SHAMSUDIN DAWOOD	17,265.00
17	26/07/05	ABDI DESIAN ALI	17,265.00
18	28/07/05	ALLAN GUNJIRI KABUGI	17,265.00
19	15/08/05	ANUPAM H PAREKH	20,000.00
20	22/09/05	AGNES NYAGUTHI	17,265.00
21	15/09/05	AGNES WAHITO KAMANI	17,265.00
22	26/10/05	ALLAN NJAU GICHUKI	17,265.00
23	04/10/05	ALEX KARIUKI GATHAIYA	117,265.00
24	16/11/09	ALEXANDER INDIASI	244,000.00
25	16/04/10	ALICE WAMAITHA KARANJA	20,000.00
26	10/12/10	ALEXANDER JOSEPH MUCHAI	20,000.00
27	05/07/11	ABDUL RAHIM N.MOHAMED	17,265.00
28	15/12/05	AZIM ZULTAN JIWAN	17,265.00
29	03/08/06	ALBERT GITONGA MBARE	17,265.00
30	04/05/06	ANTONY WANJIHIA GICHURU	17,265.00
31	06/06/06	ABDULATIFF M.EBRAHIM	17,265.00
32	23/10/06	ANNE WANJIRU WAMICHA	17,265.00
33	10/11/06	ASHA AKAL ONYANGO	20,000.00
34	08/06/07	APOLO BORU MWAURA	20,000.00
35	18/06/07	ANTONY NJENGA MURANGA	20,000.00
36	26/07/07	ALEXANDER J.ONDIEKI	20,000.00
37	28/03/08	ARCHBOLD W.KAHORA	40,000.00

38	10/04/08	ALICE MUMBE MBWIKA	20,000.00
39	22/08/08	ABDUL MUNAF H ALI	20,000.00
40	24/04/08	ANGELO MUNGORI MINOTI	20,000.00
41	27/02/09	ANTONY GITAU KAMAU	20,000.00
42	31/03/09	AYUB CHEPKWONY	20,000.00
43	15/06/12	AMOS KARIM WAMBUGU	17,265.00
44	22/06/09	AMOS MURIITHI KANYI	20,000.00
45	24/1/2012	AZIZ M. NANABHAI	20,000.00
46	7/8/2012	ANN MUMBI KARIITHI	20,000.00
47	14/3/2013	AMOS WANGEERA NJOROGE	20,000.00
48	14/3/2013	ANASTACIA WAMBUI KAMAU	20,000.00
49	30/6/2014	ANTON WANJIHIA GICHURU	17,265.00
50	30/6/2014	ABDULATTIF MOHAMEMED EBRAHIM	17,265.00
51	"	ALICE LENA MBUUKO	34,540.00
52	"	AGNES MUMBI NGARU	20,000.00
53	30/6/2014	ANGWENYI SAMUEL ANGA	20,000.00
		<b>Sub Total</b>	<b>1,239,370.00</b>

NO	DATE	NAME-B2	KSH
54	05/02/04	BOB ROBSON MAGAKA	20,000.00
55	21/01/02	BERNARD K.KABANGI	10,000.00
56	04/03/04	BERNARD MWEU KISILU	20,000.00
57	06/06/05	BETH SYOKAU KIOLI	17,265.00
58	07/07/05	BENJAMIN N.OONGE	17,265.00
59	15/11/05	BERNARD MURIGI MWANGI	17,265.00
60	07/12/05	BASHIR MAALIM MUSA	17,265.00
61	15/12/06	BETH WAITHERA NGAMAU	17,265.00
62	09/11/06	BARNABAS KARIUKI	17,265.00
63	12/01/07	BERNICE NJERI GITHERE	17,265.00
64	22/03/07	BIPIN J.SONI	20,000.00
65	12/07/07	BALJIT PAKHER S.	20,000.00
66	28/05/08	BADIRI ABDALLAH	20,000.00
67	24/10/08	BENARD NGUU GERALD	20,000.00
68	18/11/10	BHAGWAJI B. PARMAILU	20,000.00
69	14/04/12	BENEDETTA M. NGILA	47,265.00
70	25/05/12	BEATRICE M.WAMAHIU	20,000.00
71	07/06/07	BONFACE B KIHANYA	20,000.00
72	30/3/2012	BASHIR MOHAMMED	1,340.00
73	16/9/12	BEATRICE W. GACHATHI	20,000.00
74	12/1/2005	BETHROSE MUMBI KABIRU	13,040.00
75	25/9/2012	BONIFACE M.MUTISO	20,000.00
76	6/9/2012	B.N.KIPTOO & CO.ADV.	20,000.00
77	30/6/2014	BHUDIA CALJI RAMJI	20,000.00
78	"	BENARDETTE MBUTHE NGILA	1,000.00
79	"	BERNARD NJOROGE WACHAI	20,000.00
80	"	BONFACE MUTHIANI MUTISO	20,000.00
		<b>Sub Total</b>	<b>493,500.00</b>

NO	DATE	NAME-C2	KSH
81	29/01/03	CICILIA M.J.NTAARA	10,000.00
82	17/12/03	CHARLES KABURU	20,000.00
83	14/05/02	CHARULATTA .J. PATEL	10,000.00
84	24/06/04	CHRISPUS N NJUGUNA	20,000.00
85	18/04/02	CHARLES A.OMEGA	10,000.00
86	05/06/02	CHARITY NJERI MURIMI	10,000.00
87	02/08/05	CALORINE NDUTA MUNGAI	17,265.00
88	01/08/05	CATHERINE K.MUGWIKA	17,265.00
89	22/09/05	CHARLES NZIMI	17,265.00
90	14/09/05	CHARLES WATUTHU NYAGA	17,265.00
91	27/12/05	CHRISTOPHER N. NJOROGE	17,265.00
92	15/02/06	CHARLES NYAMWEYA ISANDA	17,265.00
93	29/03/06	CHARLES K.KAMAU	20,000.00
94	25/07/06	CHARLES M.NJAGI	17,265.00
95	25/10/06	CHARLES NJOGU	17,265.00
96	09/03/07	COSMAS MUTUA SILA	17,265.00
97	13/06/07	CYRUS WANJUKI KINYUNJURI	20,000.00
98	04/05/07	COSMAS MAINA KARUGA	20,000.00
99	19/05/08	CHARLES M.KYUNGUTI	20,000.00
100	13/02/08	CHARLES NDERITU WANJAGI	20,000.00
101	28/11/08	CHARLES M.GITHINJI	34,000.00
102	01/12/08	CHARLES MURIUKI GITHINJI	19,265.00
103	27/03/09	CHARLES W. LONGUNDO	40,000.00
104	14/09/09	CHARLES IRUNGU WANJUNJI	245,000.00
105	03/05/10	CHARLES GITHUA MWANGI	21,412.30
106	27/07/10	CHARLES M.KARUTHIRU	110,000.00
107	15/12/11	CHARLES MUCHIRI NGANGA	20,000.00
108	13/02/12	CYRUS N MUNGAI	3,000.00
109	11/9/2012	CLICE TODD FROOME	2,128.95
110	30/6/2014	COSMUS MWOLOLO	20,000.00
111	30/6/2014	CHRISTOPHER OTIENO AGONDA	20,000.00
		<b>Sub Total</b>	<b>870,191.25</b>

NO	DATE	NAME-D2	KSH
112	08/09/03	DISHON KITOLO KYULE	10,000.00
113	30/03/04	DAVID KAMAU WARUGE	20,000.00
114	27/08/03	DAVID KANKANGI	7,265.00
115	06/02/04	DANIEL MBOGO KIONDO	15,530.00
116	03/02/04	DAVID NGUGI MBUTHIA	20,000.00
117	04/02/04	DAVID MWANZIA KYULE	17,265.00
118	30/02/03	DAVID NGANGA MBURU	17,265.00
119	17/09/03	DAVID KIRONJI MBUGUA	17,265.00
120	30/05/02	DUNCAN KINGORI MUKIRA	10,000.00
121	21/04/04	DAVID MUHIA GITHIGA	17,265.00
122	13/02/11	DILSAD S.H.MOHAMED	10,000.00
123	19/10/04	DANIEL N.KIMANI	112,000.00
124	13/06/05	DAVID W.MURATHE	17,265.00
125	25/07/05	DAN MUTUNGA	17,265.00
126	03/08/05	DANIEL KABUI KARIUKI	20,000.00
127	12/08/05	DAVID MUASYA NDAMBUKI	25,265.00
128	20/09/05	DAVID KIMITI GICHERO	17,265.00
129	03/10/05	DAVID THURANIRA THAIMUTA	18,265.00
130	09/12/05	DAVID MWANGI MUCHIRI	141,000.00
131	01/03/06	DORCAS MBATHI	20,000.00
132	13/04/06	DAVID GACHIRI GATHERU	20,000.00
133	31/07/06	DAVID KIMATHI MMAITIMA	17,265.00
134	29/08/06	DAVID SHEM KARIUKI	17,265.00
135	04/09/06	DANIEL NDUNGU KIMANI	45,000.00
136	01/12/06	DUNCAN MUCHUKU MUNGAI	20,000.00
137	26/03/07	DANIEL M.SINDIYO	20,000.00
138	21/03/07	DAVID W.NGETHA	17,265.00
139	09/12/05	DAVID M.MUCHIRI	159,265.00
140	30/07/07	DAVID NGANGA KARANJA	20,000.00
141	10/03/08	DANIEL SYANYO MBOLONZI	40,000.00
142	23/09/08	DAVID MAINA KINGORI	52,265.00
143	21/09/07	DAUDI KITONYI MULINGE	20,000.00
144	27/11/07	DUNCAN NGEI KISALU	20,000.00
145	21/01/08	DISHON MUGAMBI MUTEGI	20,000.00
146	29/07/08	DANIEL MATHENGE RUTHI	17,265.00
147	19/06/08	DAVID KIMUYU NTHENGE	20,000.00
148	25/05/09	DANIEL MBUGUA NGANGA	20,000.00
149	15/07/09	DAVID GATONYE KIMANI	20,000.00
150	13/07/06	DEREK K. MUGERWA	243,000.00
151	13/08/09	DAVID NJUGUNA KIBE	17,265.00
152	7/5/2013	DAVID GITHAIGA MUIRU	3,500.00
		<b>Sub Total</b>	<b>1,379,535.00</b>

NO	DATE	NAME-E2	KSH
153	10/05/05	EPHRAIM WACHIRA NJERU	17,265 00
154	10/05/05	EDWIN MAKANYANGA M.	17,265.00
155	16/01/02	ELIUD K.MBATIA	9,120.00
156	03/03/04	ELIAS MUTHONDU	17,265.00
157	17/08/05	ESTHER KAMANTHE NDONYE	17,265.00
158	11/01/06	EPHANTUS G.MIRURI	17,265.00
159	20/12/06	EDWARD M.M.TENGA	20,000.00
160	14/02/07	ELIZABETH MWIKALI KITHUKA	17,265.00
161	28/05/07	EVANSON JUNIUS NYAGA	20,000.00
162	06/08/07	ESTHER WAMBUI KARANU	20,000.00
163	18/12/07	EPHANTUS NGUGI KAMAU	20,000.00
164	22/01/08	EDWARD NJERU KIOI	20,000.00
165	23/01/08	ELIZABETH KIMWELE MOSES	20,000 00
166	23/01/09	ELIJAH MUSYOKI NYAMU	8,200.00
167	12/07/10	ELEMAS NJOROGE MUNGAI	20,000.00
168	19/05/11	EBBI BITOK CHEPKORIR	20,000.00
169	25/07/11	ESTHER NYANGANI EKEROSI	67,265.00
170	15/12/11	EMMANUEL KARIUKI G	20,000.00
171	12/9/2011	ELIJAH GATHAYWA NJOROGE	20,000.00
172	12/9/2011	ELIZABETH NJERI KIAMA	13,040 00
173	05/10/94	ELIUD NUNDINDENT WANDIEMA	785,874 00
174	07/08/12	EDWARD MWIII NI UNGONDU	20,000.00
175	08/10/12	ERNEST MWANGI WAIGI	20,000.00
176	30/6/2014	ERIC OKONDO OMANGA	13,040 00
		<b>Sub Total</b>	<b>1,240,129.00</b>

NO	DATE	NAME-F2	KSH
177	24/01/02	FRANK AHMED QURESH	10,000.00
178	14/01/02	FAUZ AHMED QURESH	7,265.00
179	19/02/02	FAYYAZ MAHMOOD QUREISHI	7,265.00
180	18/03/03	FREDRICK NGIGI MUNGAI	10,000.00
181	18/12/01	FRANCIS KAGURE MWANGI	10,000.00
182	18/04/02	FRANCIS MUCHAI KARERA	10,000.00
183	02/03/04	FRANCIS NGANGA KIARIE	28,500.00
184	28/11/02	FAROUK B.J.MUHAMED	10,000.00
185	26/07/05	FRANCIS KINYUA MACHARIA	17,265.00
186	02/08/05	FELISTAS L..W.KIMANI	17,265.00
187	08/08/05	FRANCIS KIRUKA WAWERU	20,000.00
188	25/08/05	FRANCIS KARANJA KINYANJUI	17,265.00
189	28/09/05	FREDRICK KIMANI GITAU	20,000.00
190	19/09/05	FRANCIS MUSYOKI KATUMO	20,000.00
191	26/10/05	FRANCIS K.WAGICHURU	17,265.00
192	27/10/05	FRANCIS MWANGI GATUANYA	66,000.00
193	18/10/05	FELISTAS WANJIKU NJUGUNA	20,000.00
194	03/01/06	FREDINA MUSEVEKI MALUU	17,265.00
195	16/03/06	FRANCIS MWANGI GITHINJI	17,265.00
196	05/04/06	FRED MBITI MUNARA	20,000.00
197	5/5/2006	FREDRICK CHEGE GACHERU	17,265.00
198	26/05/06	FRANCIS KAIGA MUNGAI	22,265.00
199	30/05/06	FRANCIS GITARI ZABLON	20,000.00
200	28/06/06	FRANCIS WAWERU NDEGWA	17,265.00
201	01/09/06	FRANCIS NJENGA NGUGI	14,530.00
202	05/09/06	FRANCIS NJERU GICHUKI	17,265.00
203	22/03/07	FAITH MUTHONI MWAI	20,000.00
204	25/05/07	FRANCIS MWAURA MUIRURI	20,000.00
205	21/05/07	FRANCIS NYAGA GACHUHI	20,000.00
206	23/09/08	FLORENCE NJERI MAINA	20,000.00
207	31/10/07	FESTUS KAVINYA MATHEKA	20,000.00
208	24/04/08	FRANCIS OMURWA MANYIBE	20,000.00
209	18/06/08	FAUSTINE NYAGA MUGO	20,000.00
210	12/08/09	FRANCIS GACHANJA	20,000.00
211	27/07/10	FELIX MWENDA KATHUNI	20,000.00
		<b>Sub Total</b>	<b>651,210.00</b>

NO	DATE	NAME-G2	KSH
212	26/02/04	GRACE MUNENE MACHARIA	20,000.00
213	03/02/04	GOERGE OCHIENG GOR	17,265.00
214	15/12/03	GILBERT MUTHAMIA MIRITI	20,000.00
215	20/11/03	GOERGE MWANGI KAROKI	14,530.00
216	04/02/04	GRAHAM ALEXANDER WALSH	17,265.00
217	12/02/04	GIKANDI NGIBUINI	20,000.00
218	27/11/03	GRACE WANGARI NGETICH	17,265.00
219	24/01/02	GURDEV KAUR DHIMAN	10,000.00
220	19/05/05	GLADYS WAMBUI MWANGI	17,265.00
221	26/05/05	GICHANGA KURIA	17,265.00
222	29/06/05	GERALD NJOROGE NJUGUNA	17,265.00
223	19/09/05	GERALD WANJOHI GITUKU	17,265.00
224	01/09/05	GRACE NYATHUTHA	17,265.00
225	08/09/05	GEOFFREY KARANJA MBUGUA	20,000.00
226	12/01/05	GRACE WANJIRU NGURU	20,265.00
227	31/01/06	GEORGE JOSEPH MBURU	17,265.00
228	10/02/06	GEORGE MBURU KAHENYA	20,000.00
229	02/03/06	GEORGE NJOROGE MWANGI	20,000.00
230	02/05/06	GIDEON MAINA GATUNGU	17,265.00
231	15/05/06	GEORGE NJOROGE KARIUKI	17,265.00
232	09/08/06	GEOFFREY GICHURA MUTURA	17,265.00
233	15/08/06	GEORGE MWANGI KARIUKI	20,000.00
234	19/10/06	GRACE GATHONI KAMAU	17,265.00
235	20/12/06	GEORGE KIBIKO WARIOKO	20,000.00
236	23/02/07	GEORGE MBUGUA MAARA	17,265.00
237	16/02/07	GITOBU IMANYARA	20,000.00
238	20/11/06	GICHUKI KINGARA	20,000.00
239	13/04/07	GOERGE KIMANI NDUNGU	32,265.00
240	20/12/07	GABRIEL KIOKO MUTUA	20,000.00
241	20/03/08	GERALD WARUI MWANIKI	20,000.00
242	24/04/08	GIDEON MWITI	20,000.00
243	29/08/08	GEOFFREY K. NDUNGU	17,265.00
244	18/04/08	GEOFFREY WACHIRA	20,000.00
245	06/07/10	GITHAIGA DAVID MUIRU	17,265.00
246	13/10/11	GILBERT KATHENYA MUKANGI	20,000.00
247	28/6/12	GRACE NJERI WANJOHI	13,040.00
248	16/4/12	GRACE WAMBUI MURIUKI	17,265.00
249	18/7/2012	GOERGE NDIRANGU	13,040.00
250	9/8/2012	GOERGE WAWERU MUTONGA	20,000.00
251	9/8/2012	GEORGE M. MACHARIA	20,000.00
252	30/6/2014	GEORGE WANJOHI	20,000.00
		<b>Sub Total</b>	<b>756,645.00</b>

NO	DATE	NAME-H2	KSH
253	07/03/04	HARRISON MBOGA CHARAGU	17,265.00
254	15/04/04	HASIA ABUBAKAR IRERI	17,265.00
255	10/12/01	HIRJI R.K.N.SHAH	10,000.00
256	20/11/03	HENRY N.OMWEGA	20,000.00
257	01/11/04	HANNAH NYAMBURA	20,000.00
258	24/06/05	HEZRON MUTANYA OMWEGA	17,265.00
259	01/11/05	HENRY MUIGAI GATHAMBI	31,265.00
260	24/03/06	HELLEN CHEBET KOECH	20,000.00
261	24/05/06	HOSEA MWANGI KAGUMO	27,265.00
262	25/05/06	HENRY SAMSON NYANGAU	17,265.00
263	14/09/07	HAMILTON H.& CO.ADV.	40,000.00
264	27/01/09	HARRISON KINYANJUI &CO.	20,000.00
265	02/11/05	HEZRON KARINGA	20,000.00
266	02/07/09	HENRY NDIKITA WANYOIKE	25,000.00
267	08/07/10	HENRY N. NYOIKE	10,000.00
268	23/11/2012	HELLEN KAVISA MBUVI	13,040.00
		<b>Sub Total</b>	<b>325,630.00</b>
	<b>DATE</b>	<b>NAME-I2</b>	<b>KSH</b>
269	19/12/05	IRENE NJERI KINYANJUI	17,265.00
270	05/04/06	IKERE GITAU	17,265.00
271	23/06/06	IRENE NYAWIRA KABUNGO	17,265.00
272	14/03/07	ISAIAH MWAI DAVID	20,000.00
273	16/04/05	IBRAHIM MWANGI KIMANI	20,000.00
274	25/10/07	ISAAC MBUGUA NGETHE	20,000.00
275	14/09/09	IKINGU KARANI	20,000.00
276	18/02/10	ISAAC NDOLO	20,000.00
277	23/08/10	ISHMAEL GITUKU GITHU	20,000.00
278	15/06/12	ISAAC KINYANJUI KAMAU	13,040.00
		<b>Sub Total</b>	<b>184,835.00</b>

NO	DATE	NAME-J2	KSH
279	10/06/02	JANE NJERI KAHURA	10,000.00
280	20/12/01	JIMMY O.ANGWENYI	10,000.00
281	15/05/02	JEREMIAH MUTEMA NGANGA	10,000.00
282	16/05/02	JAGDISH C.PATEL	196,015.00
283	21/05/02	JOSEPH MUIGAI WANENE	10,000.00
284	16/04/02	JOSHUA MULI KIILU	10,000.00
285	26/04/02	JOHN MBURU KAMAU	35,000.00
286	01/04/04	JAMES THOMSON NYAKUNDI	20,000.00
287	25/03/04	JAMES NJAU MUIRURI	20,000.00
288	11/03/04	JOSEPH MAINA MWANGI	20,000.00
289	26/08/03	JAMES KARIUKI G	10,000.00
290	02/09/03	JOSEPH NGUGI NJOROGE	10,000.00
291	15/06/04	JOSEPH KIHARA GITUI	20,000.00
292	09/03/04	JOSHUA NGANGA MWAURA	17,265.00
293	10/03/04	JOHN KIPLAGAT CHERUIYOT	17,265.00
294	18/11/03	JOSEPH K.GATACHA	14,530.00
295	22/12/03	JOSEPH MAILU MALU	20,000.00
296	04/07/03	JOHN KAMAU GACHWE	7,265.00
297	11/08/03	JOSEPH MIGWI MUNA	7,265.00
298	13/11/01	JOSEPH KUNGU MBUGUA	10,000.00
299	09/02/04	JOHN MAINA K.	17,265.00
300	13/01/03	JOHN MBINDYO MUTINDA	10,000.00
301	09/01/03	JOI IN GICHURU KARIUKI	10,000.00
302	31/10/01	JOSEPH KIMANI MWANGI	10,000.00
303	11/04/03	JACINTA NJERI MBUGUA	10,000.00
304	11/04/03	JOSEPH NDOME NDONYO	7,265.00
305	10/04/03	JOHN W. WAMBUGU	10,000.00
306	27/02/02	JOHN MURIU NDUNGU	7,000.00
307	10/28/00	JOHN K KATHENGE	7,265.00
308	07/11/01	JANE MBITHE WAMBUA	3,040.00
309	04/05/04	JOSPHINE W.NGINYO	17,265.00
310	24/05/04	JULIUS MUTUKU MUKITI	20,000.00
311	20/05/04	JULIUS KAARIA MBUI	20,000.00
312	24/01/02	JOHN NJUGUNA MWANGI	10,000.00
313	23/01/02	JAMES MONARI MAKONDOSE	10,000.00
314	20/02/04	JOSEPH THOGO GITONGA alias THOGO G	42,465.00
315	18/05/05	JOSEPH CHEGE NGARI	17,265.00
316	20/07/04	JOHN GITHI KIGUNDA	20,000.00
317	13/06/05	JOSEPH MUTETI NGUMBI	20,000.00
318	15/06/05	JINARIES T.NDIGIRIGI	17,265.00
319	08/07/05	JOHN MWANGI KAMURU	17,265.00
320	21/07/05	JUSTUS MULEI MWANGA	17,265.00
321	23/07/05	JOHN KARIUKI WAHOME	17,265.00

322	26/07/05	JOHN KIHARA NGAMAU	17,265.00
323	04/08/05	JOSEPH SAMBU NZUKI	17,265.00
324	17/08/05	JULIUS NGARACHU KARANJA	17,265.00
325	28/09/05	JONATHAN K. KIOI	17,265.00
326	20/09/05	JAMES KARANJA NGUTHI	20,000.00
327	20/09/05	JOSEPH WAWERU MBUGUA	17,265.00
328	08/09/05	JOHN MWAURA WANYOIKE	17,265.00
329	08/09/05	JOHNSON MUTHENGI KITHETE	17,265.00
330	08/09/05	JOHN KURIA MWAURA	17,265.00
331	08/09/05	JOSEPHINE W. NGUGI	17,265.00
332	08/09/05	JOSEPH NGANDU RUIGI	17,265.00
333	08/09/05	JULIUS NJOROGE KAGUMU	17,265.00
334	04/08/05	JOSEPH MWANGI WAVUI	17,265.00
335	08/09/03	JIHN MURATHI KINYANJUI	7,265.00

336	09/09/05	JOSEPH MBITHI KITEME	17,265.00
337	26/10/05	JOHN MUTHEE KAMAU	42,265.00
338	27/10/05	JOHN GITAI NGATIA	17,265.00
339	27/10/05	JOSEPH NGANGA BURUGU	17,265.00
340	18/10/05	JOSEPH GACHERU NJUI	20,000.00
341	09/11/05	JAMES MWANGI KIMANI	17,265.00
342	10/11/05	JOSEPH G.KIHEREKO	20,000.00
343	17/11/05	JOEL IRUNGU GITAU	20,000.00
344	24/11/05	JOEL ENDONYI	20,000.00
345	14/12/05	JOHN WANJOI II NJERU	17,265.00
346	21/12/05	JARED KOROSO GISEMBA	17,265.00
347	04/01/06	JAMES KABATHI MWANGI	17,265.00
348	30/01/06	JOSEPH MUNENE	17,265.00
349	30/01/06	JOSPHAT MBURU GACHIE	20,000.00
350	16/02/06	JOSEPH MBURU GACHIE	59,000.00
351	16/02/06	JOHN KIMANI WAICHIGO	17,265.00
352	21/02/06	JOSEPH KINUTHIA NJUGUNA	20,000.00
353	22/02/06	JOHN MWANIKI KIHUMBO	20,000.00
354	28/03/06	JOHN WARUI GITONGA	17,265.00
355	29/03/06	JAMES MUGO GACHANJA	20,000.00
356	29/03/06	JAMES KARUGA KAMAU	20,000.00
357	28/04/06	JAMES MACHARIA MUREITHI	17,265.00
358	25/04/06	JAMES KINYUA MWOBE	17,265.00
359	27/04/06	JOSEPH MURURI GAKUNYA	20,000.00
360	17/05/06	JAMES GITHINJI KAIRU	17,265.00
361	23/05/06	JUSTUS MUTUNGA KATHIKE	17,265.00
362	31/05/06	JOHN MUTULE NYENZE	17,265.00
363	22/06/06	JOSEPH NJUNGUNA KAMAU	17,265.00
364	27/06/06	JAMES MUIGAI KARANJA	20,000.00
365	28/06/06	JOSEPH NDUDA MUTUNE	20,000.00
366	04/07/06	JAMES KINYUA NJOGU	52,265.00
367	13/07/06	JOHN THAIRU NJUNGUNA	20,000.00
368	15/04/08	JAJINDER SINGH DHANJAL	20,000.00
369	19/09/06	JOHN WACHIURI MUNJUGA	17,265.00
370	07/03/07	JOAKIM KIBE MUTHENDU	17,265.00
371	11/02/07	JOHN WAINAINA NDEGWA	17,265.00
372	04/04/07	JOHN K. ARAP CHERUIYOT	17,265.00
373	23/01/07	JACKSON MUCHIRI WANYEKI	20,000.00
374	17/04/08	JOSEPH MBULA NZAU	10,000.00
375	18/01/07	JOHN GICHUKI MWANGI	17,265.00
376	10/05/07	JEREMIAH KIITI MWENDO	20,000.00
377	10/01/07	JOSEPHAT KINYUA MUNGANIA	17,265.00
378	09/07/07	JOHN MANTHI MWANGI	20,000.00
379	31/08/07	JOHN TITIAH IGUANGO	35,000.00

380	22/08/07	JOVITA J.N.F.RODRIGUES	20,000.00
381	17/04/08	JOHN MBULA NZAU	10,000 00
382	05/06/08	JOHN MAINA MUCHERU	500.00
383	23/05/08	JAVENDRA M SHAH	20,000.00
384	02/07/08	JOSEPH GITHAIGA MURAGE	20,000.00
385	26/08/08	JIMMY MWAURA K.	17,265.00
386	16/8/2008	JOSPHAT MWATHA NGURE	20,000.00
387	16/08/08	JAMA MOHAMED J.NOOR	20,000.00

388	29/05/08	JAIVIIR SIGHJI N.RAOL	20,000.00
389	25/03/08	JOHN MWINZI MUTUA	20,000.00
390	26/02/08	JOHN KARIU MAINGI	20,000.00
391	20/02/08	JUVENALIS P OTTARO	20,000.00
392	11/12/07	JOHN RIIKA NDONGA	20,000.00
393	04/12/07	JACKSON NYAMBOGA OMARI	20,000.00
394	04/12/07	JOHN W.MARABO	20,000.00
395	18/12/07	JAMES NJOROGE MUTEGI	20,000.00
396	16/11/07	JOHN M.NDERITU	20,000.00
397	11/07/08	JOHNSON MWANZIA MULI	20,000.00
398	15/07/08	JACKSON KIILU KIVINDA	20,000.00
399	29/8/08	JOSHUA WACHIRA MATHERI	20,000.00
400	09/11/07	JOSEPH NJOROGE MUCHOKI	20,000.00
401	29/10/07	JOHN GACHUHI KAMENYA	20,000.00
402	19/11/07	JOHN THIONGO KAMAU	20,000.00
403	02/03/09	JOSPHAT IRUNGU GATHIARI	157,265.00
404	03/03/09	JANE WANJIRU KAMAU	17,265.00
405	14/01/09	JULIUS NDUNGU M.	37,265.00
406	28/04/09	JACINTA N.R.MBORAIKO	20,000.00
407	30/06/09	JULIUS M,MAGIRI	20,000.00
408	02/06/09	JOHN KIMANI NGANGA	20,000.00
409	20/07/09	JOSEPH MBEVO NDAKA	20,000.00
410	28/08/09	JOHN K.MUNGAI	70,000.00
411	25/11/09	JOSIAH GATIMU MAINGI	110,000.00
412	08/03/10	JAMES WAWERU NDEGWA	500.00
413	10/03/10	JOHN I.LIBOTI	20,000.00
414	22/03/10	JAMES KARANJA NGURE	20,000.00
415	20/04/10	JOHN K.YATOR	710,000.00
416	04/05/10	JOSPHINE K.NZOKA	20,000.00
417	25/07/10	JENNIFFER CHEBII KIMETTO	34,265.00
418	19/07/10	JAMES MAINA MUCHAMI	20,000.00
419	22/02/11	JAGDISH BHAI C. PATEL	110,500.00
420	06/07/10	JATINDER SINGH DHANJAL	20,000.00
421	30/11/10	JANE WANGUI WAWERU	17,265.00
422	4/8/2005	JOSEPH WARUI MWANGI	17,265.00
423	4/11/2011	JOSEPH MAHIHU MACHIRA	17,265.00
424	31/08/07	JOHN TITIA IGWAGWA	20,000.00
425	22/08/07	JOVITA JOSEPHINE NATALIA	20,000.00
426	13/08/10	JACKSON MWANGI NGARI	20,000.00
427	26/07/11	JOE M. MUTAMBO	20,000.00
428	9/9/2011	JEMIMA K MUTINDA	20,000.00
429	26/09/11	JOSPHAT MCHANGI KARIUKI	20,000.00
430	28/02/12	JOSEPH KARANJA MWANGI	17,265.00

431	5/6/2012	JAMES KIBERA GUANDANU	37,265.00
432	20/07/01	JAMES MASAKI MONG'ARE	17,265.00
433	14/12/05	JOHN WACHOHI NJERU	17,265.00
434	19/06/12	JOEL MUTUA KANYOLO	13,040.00
435	26/06/12	JANE MUHONJA OMWAMI	13,040.00
436	19/7/2012	JAMES GICHANGA	20,000.00
437	30/1/2007	JOHNSON MUNENE MURIUKI	13,040.00
438	1/8/2012	JOHN NDEREVA MBWIRA	13,040.00
439	6/9/2012	JOHN WACHIRA WANYIRI	13,040.00
440	6/10/2009	JOHN NDERU NDUNGU	13,040.00
441	6/10/2011	JOHN MANTHI MWANGI	20,000.00
442	30/6/2014	JOHN MWATHI KINYANJUI	7,265.00
443	"	JOSEPH MAHIHU MACHINA	20,000.00
444	"	JOSEPH WARUI MWANGI	17,625.00
445	"	JOHN OGERO ONG'ETO	13,040.00
446	"	JOHN KENNETH MURIITHI	13,040.00
447	"	JOHN NJENGA KAMAU	13,040.00
448	"	JOSEPH THUO MUYA	20,000.00
449	"	JANNIPHER AOKO OMONDI	20,000.00
450	"	JANE CATHERINE KATHINGU KARANI	20,000.00
451	"	JOHN KYALO NTHIWA	20,000.00
452	30/6/2014	JULIUS KAHINDI NG'ANG'A	20,000.00
		<b>Sub Total</b>	<b>4,383,230.00</b>

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NO	DATE	NAME-K2	KSH
453	21/12/01	KAGOCHI G.KARIA	10,000.00
454	16/12/04	KIVESI MUTUKU	20,000.00
455	15/10/04	KIPRONO ARAP LANGAT	20,000.00
456	18/10/05	KIMANI NJOROGE	17,265.00
457	29/11/05	KIILU KAKIE NDETI	17,265.00
458	19/12/05	KENETH MURUGU KARIGI	17,265.00
459	23/02/07	KIOKO BENJAMIN MWETU	40,000.00
460	07/02/07	KENNETH MAINA KARITE	17,265.00
461	07/07/09	KARSAMI V.PATEL	682,000.00
462	09/05/11	KITHU MUTISO	17,265.00
463	12/08/11	KIRIMA &SONS LTD	20,000.00
464	15/06/12	KENNETH MURIITHI MICHEO	20,000.00
465	21/06/12	KIPTERER PAUL ARAP LENGAT	40,000.00
466	30/6/2014	KANTILAL V SHAH	6,080.00
		<b>Sub Total</b>	<b>944,405.00</b>

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NO	DATE	NAME-L2	KSH
467	27/09/05	LABAN J.MACHARIA	17,265.00
468	07/09/05	LAWRENCE W.MUNGAI	17,265.00
469	07/09/05	LUCIA MWINZA WAMBUA	17,265.00
470	20/09/05	LAWRENCE KIMANI MWANGI	17,265.00
471	01/09/06	LUCY RUGURU MIGWI	30,000.00
472	05/10/05	LUCY NGONYO KAMAU	20,000.00
473	02/12/05	LIYUK OLE TUMUTI	17,265.00
474	09/02/06	LEONARD NJENGA NGANGA	20,000.00
475	08/03/06	LYDIA WANJIKU MWANGI	23,000.00
476	19/07/06	LUCY WANJIRU MWATHIA	20,000.00
477	15/08/06	LUCAS KIMANI NJIRAINI	17,265.00
478	11/12/06	LAWRENCE MAINA MWANGI	20,000.00
479	27/03/07	LUCY W.NGANGA	17,265.00
480	15/05/07	LABAN MUNGAI KAMAU	20,000.00
481	01/11/07	LUKE KINYANJUI NGETHE	20,000.00
482	18/12/03	LAWRENCE G.GIKUNJU	20,000.00
483	08/07/10	LYDIA N.MWANGI	6,000.00
484	06/10/11	LUCY WANGARI KANGUNYE	145,765.00
485	23/02/12	LEBASON MAINA MUTUNGI	17,265.00
486	30/6/2014	LOISE TOTO MAKOSI	20,000.00
487	"	LOISE MUTHONI MUIRURI	20,000.00
488	"	LUCAS MURIU KARIUKI	20,000.00
489	"	LYDIA WANJIRU NDUMA	20,000.00
490	"	LABAN K. MISOI	13,040.00
491	"	LABAN NG'ANG'A KIPTANUI	20,000.00
		<b>Sub Total</b>	<b>595,925.00</b>

NO	DATE	NAME-M2	KSH
492	22/01/09	MALUKI SAMUEL	20,000.00
493	25/03/09	MACHARIA MWANGI NJERU	20,000.00
494	17/04/09	MICHAEL MUNYI KIOI	50,000.00
495	16/07/02	MILICENT E.OMUKHURU	10,000.00
496	01/10/02	MOHAMED SHAKIL HANIFF	10,000.00
497	27/09/02	MARGARET MWIKALI	10,000.00
498	25/05/05	MOSES MBUGUA KAMAU	80,000.00
499	15/06/05	MICHAEL M.NDUVA	43,265.00
500	26/07/05	MARTIN N.KIMANI	17,265.00
501	08/08/05	MOSES M.MRIMBERIA	17,265.00
502	03/08/05	MARK GITONGA NKOROI	17,265.00
503	08/09/05	MARY NJERI NJOROGE	20,000.00
504	09/09/05	MARY NYOKABI KIMANI	17,265.00
505	28/10/05	MARTIN C.ODHIAMBO	20,000.00
506	06/10/05	MBURU WAMUGI	20,000.00
507	13/10/05	MICHAEL KOORI	20,000.00
508	17/10/05	MARIA NJOKA	14,530.00
509	08/11/05	MAINA WANJII	17,265.00
510	14/11/05	MARY WOLILE KAJIVU	17,265.00
511	18/01/06	METUZABANU SHAMSHUDIN	66,765.00
512	23/02/06	MWANIKI MUNYIRI	20,000.00
513	13/02/06	MARY NJOKI NDUNGU	17,265.00
514	03/03/06	MOHAMED A.ABDALLA	17,265.00
515	29/01/06	MANJET S. DANJAL	17,265.00
516	26/04/06	MARY MUMBI NJENGA	17,265.00
517	26/06/06	MUTIA NZOMO	17,265.00
518	08/06/06	MARY WAMBUI THANDE	17,265.00
519	23/06/06	MARGARET WANJIRU MBURU	20,000.00
520	28/06/06	MARY WANJIKU GIKONYO	20,000.00
521	10/07/06	MILKA WAMBUI MUKUI	17,265.00
522	27/03/06	MARGARET KANINI NGILA	17,265.00
523	07/08/06	MARY NYAMBURA NGOTHO	17,265.00
524	17/10/06	MICHAEL MUTISYA NDUVA	40,000.00
525	03/12/06	MICHAEL CHEGE WAKOMU	20,000.00
526	01/12/06	MAXINE NJOKI IKAARI	20,000.00
527	22/11/06	MICHAEL MUSYOKA MUTULA	17,265.00
528	07/11/06	MARGARET W.KIMEMIA	20,000.00
529	05/02/07	MOHAMED AHMED ANWAR	20,000.00
530	24/1/07	MACHARIA MURIUKI	17,265.00
531	14/03/07	MILIANI SEDANI	20,000.00
532	26/09/07	MURIU MUGAI&CO.ADV.	20,000.00
533	12/09/07	MIKE MUNGE NGANGA	20,000.00
534	18/10/07	MICHAEL KARIUKI KAMAU	20,000.00

535	17/10/07	MWANIA KITEMA	20,000.00
536	23/04/08	MALILU MUOKI	20,000.00
537	24/04/08	MUTETHIA MWITI	20,000.00
538	24/04/08	MICHAEL N.KARIUKI	20,000.00
539	39/05/08	MOSES K.K.KABERGEY	20,000.00
540	20/05/08	MARY KANGATU	20,000.00
541	19/11/08	MARY WANJIKU NGURE	20,000.00
542	06/05/08	MARTIN ONYANGO OKOTH	37,265.00
543	16/02/10	MOHINI PATEL	20,000.00
544	08/07/10	MERCY NYANGUTHI MWANGI	20,000.00
545	12/02/11	MBOKE MUTINDA KABURU	20,000.00
546	26/04/06	MARY NJENGA&TITUS G.	17,265.00
547	7/11/2005	MARY KARUITHA MWIREBWA	17,265.00
548	1/7/2012	MICHAEL MUNYI KIOI	50,000.00
549	8/11/2011	MOHAMMED OLUNGA ODUORI	20,000.00
550	17/04/12	MWANZIA VIOLET MUSANGI	17,265.00
551	10/2/2012	MOSES WAMBUA MULANDI	17,265.00
552	6/6/2012	MARY NDUKU NDUNDA	17,265.00
553	13/06/12	MONICA NYAWIRA MUTHIA	20,000.00
554	17/7/2012	MARY MUTI IONI NDUNGU	13,040.00
555	7/11/2005	MARY KARWITHA MWIREBUA	17,265.00
556	30/6/2014	MARGARET NJERI KIBUNDI	10,000.00
557	"	MARY WANJIRU SOBATANE	13,040.00
558	"	MARYANNE WAHU KAMAU	13,040.00
559	"	MICHAEL MUIA KOJI	20,000.00
		<b>Sub Total</b>	<b>1,458,040.00</b>

NO	DATE	NAME-N2	KSH
560	20/09/05	NGUGI NJIHIA	14,530.00
561	20/09/05	NYAMBURA NGUGI	17,265.00
562	01/09/05	NELSON NJOROGE GITHINJI	17,265.00
563	16/03/06	NDERITU MATHENGE MIATU	17,265.00
564	24/05/06	NGANGA KANINA	20,000.00
565	26/06/06	NICHOLAS N.MACHOGE	17,265.00
566	21/07/06	NJERI NDUATI	17,265.00
567	09/11/06	NDERI NGATIA MURIUKI	20,000.00
568	22/02/07	NAVINDA RAMJI SHAH	17,265.00
569	19/12/06	NYACHOTI &CO.ADV.	20,000.00
570	02/07/07	NICHOLAS ONDARI ORIOROH	20,000.00
571	17/12/99	NATHAN MUGAMBI MMTUNGI	20,000.00
572	08/12/09	NARENDRA KUMAR M.JADAN	20,000.00
573	07/07/10	NANLY NARGIS FAZALOIN	20,000.00
574	09/12/11	NICHOLAS K SALAT	20,000.00
575	18/9/2012	NGIGI MBUGUA ADV.	20,000.00
576	30/6/2014	NELISHCHANDRA VASHJI SHAH	13,040.00
577	"	NYAMODI OCHIENG NYAMOGO	20,000.00
		<b>Sub Total</b>	<b>331,160.00</b>
NO	DATE	NAME-O2	KSH
578	23/07/04	ONESMUS KIMANI GUNJIRI	20,000.00
579	04/03/08	OBADIAH W.KANGETHE	20,000.00
580	16/04/08	OBUTU &CO.ADV.	20,000.00
581	2/3/2012	ONESMUS WAMBUA MUTISO	17,265.00
582	28/11/11	OTIENO OYOO &CO	20,000.00
		<b>Sub Total</b>	<b>97,265.00</b>

NO	DATE	NAME-P2	KSH
583	23/06/05	PETER GACHERU WAIGWA	17,265.00
584	09/08/05	PATRICK NDUNGU WAMBUGU	17,265.00
585	10/08/05	PETER CHIERA	17,265.00
586	25/08/05	PATRICIA ENNECCE CHUMA	17,265.00
587	05/10/05	PETER GATHOGO KAGUNDA	17,265.00
588	07/10/05	PRISCILA MUSYOKA MAKAU	17,265.00
589	18/10/05	PETER KARANJA KAIRU	20,000.00
590	22/12/05	PETER MUIGAI KARIRA	20,000.00
591	24/01/06	PETER MUUMBI	17,265.00
592	08/09/05	PATRICK WAMBUA MATHEKA	17,265.00
593	01/03/06	PHILIP MUTUA KATHI	20,000.00
594	06/03/06	PAUL KAHOI NDIRITU	17,265.00
595	06/03/06	PATRICK KAMAU GACHANJA	253,000.00
596	22/12/05	PETER MAINA NGETHE	17,265.00
597	16/03/06	PHARMJIT SINGH MANKU	31,265.00
598	18/04/06	PETER MAINA KANGARA	17,265.00
599	06/06/06	PETER MUCHIRI KARIUKI	27,265.00
600	28/06/06	PETER NGURE NGANGA	17,265.00
601	12/07/07	PAULINE MUMBI NGANGA	20,000.00
602	07/09/06	PAUL KIPTANUI MARITIM	20,000.00
603	02/10/06	PETER KIRANGU GACHARU	20,000.00
604	01/17/06	PETER KIMARU NDERITU	47,265.00
605	02/02/07	PATEL PRABAKARI BHAI	17,265.00
606	17/01/07	PETER G.NAHASHON	17,265.00
607	05/01/07	PETER KIMARA WAIRERI	20,000.00
608	20/03/07	PETER MULI MAINGI	17,265.00
609	29/05/07	PHILIP V.NZONGOI	38,265.00
610	11/04/07	PENINAH KIMERU MUTUA	17,265.00
611	31/05/07	PATRICK ISAAC W. NYONGESA	17,265.00
612	25/03/08	PETER KIMONYO RIBERIA	290,000.00
613	01/08/08	PHOEBE M.MUNG'ALA	60,000.00
614	26/09/08	PETER M.KIBOI	20,000.00
615	21/02/08	PERPETUA WAMUYU KAIGWA	20,000.00
616	20/03/08	PETER GICHOBI NJIRU	40,000.00
617	06/05/08	PAULISIOS MWANIKI KARIKI	20,000.00
618	04/11/08	PETER KABIARU KABUNGU	6,000.00
619	06/05/09	PROTUS LUKONIFU WAKUNGU	20,000.00
620	12/06/09	PURITY GATHONI GITHAE	20,000.00
621	07/09/10	PETER MIROBI KIBOI	16,000.00
622	16/09/10	PETER AKUMA M MOTURI	32,265.00
623	01/07/07	PETER KASIARU	16,000.00

624	14/10/09	PIUS MAKAU	12,000.00
625	04/03/10	PETER NJARAMBA WAIHURA	20,000.00
626	06/07/10	PIUS NJOROGE KANENE	20,000.00
627	24/08/10	PRADEEP S. MARU	150,000.00
628	27/10/10	PETER G.MWANGI	20,000.00
629	06/05/11	PAMELA MARIAM A.JOWI	17,265.00
630	25/06/12	PATRICK WAHOME KAMANGU	13,040.00
631	29/05/02	PETER KIMANI NGINYO	23,000.00
632	02/09/02	PETER GICHUKU LABAN	7,265.00
633	25/05/12	P.M KIPCHIRCHIR	20,000.00
634	17/07/11	PAUL MUNENE NJOROGE	17,265.00
635	03/09/10	PETER MAINGI GATERI	56,000.00
636	13/08/10	PRESTONE MATHENGE NYUMU	20,000.00
637	23/11/2012	PAUL GGITONGA ILII	25,040.00
638	30/6/2014	PAUL MUTISYA	20,000.00
639	"	PETER KIMANI NGINYO	40,000.00
640	"	PAUL MULANDI	20,000.00
641	"	PAUL MUTUKU MWANGANGI	20,000.00
		<b>Sub Total</b>	<b>1,911,705.00</b>

NO	DATE	NAME-R2	KSH
642	30/11/10	RUTH W.KIGURU	10,000.00
643	06/10/04	ROMANO NCORO THAMBAU	17,265.00
644	24/08/05	RICHARD KABUGA NDIRAGU	20,000.00
645	21/10/05	RUTH GATHIMBA MUTEA	17,265.00
646	24/01/05	ROBERT KOJWANG KOJWANG	17,265.00
647	23/01/06	REGINA MUNYIVA KIOKO	17,265.00
648	10/03/06	ROBINSON GITAU KARIUKI	124,265.00
649	21/03/06	ROSA MACHARIA	17,265.00
650	26/05/06	RAKESH KUMAR SHAH	17,265.00
651	26/06/06	RAPHAEL MUTINDA KITIUKA	20,000.00
652	31/10/06	ROBERT KUMU KOMU	20,000.00
653	12/01/07	ROBERT WANJOHI MAHINDA	17,265.00
654	29/11/06	RACHAEL W.NJOROGE	20,000.00
655	25/06/07	ROBERT KAMAU GITHOMI	20,000.00
656	04/07/07	RAPHAEL M.WAITHIRINJE	20,000.00
657	25/04/08	RICHARD MWANGI WAMBUGU	40,000.00
658	06/04/07	RICHARD KIPRONO SIGLAI	20,000.00
659	04/03/08	ROBERT NDUNGU GITHITU	20,000.00
660	04/03/06	ROBINSON GITAU KARIUKI	46,895.00
661	15/04/08	RICHARD NYARIKI	20,000.00
662	05/06/08	ROBINSON IRUNGU	5,000.00
663	15/04/09	RONALD OKARO NYANGAU	60,000.00
664	08/02/10	RENSON K.MBOGO	17,265.00
665	11/02/10	ROBINSON G.GATHAIYA	20,000.00
666	04/05/10	RONALD N.OKERO	10,000.00
667	25/05/10	RENARD N.MUNYUA	5,000.00
668	10/01/11	ROSE MUTHONI MBOCHA	17,265.00
669	03/01/11	RUTH WAITHERA KIGURU	210,000.00
670	16/08/11	RACHAEL MBATHA KITONGA	20,000.00
671	05/03/12	RAMZA ALI MOHAMMED KONA	17,265.00
672	06/09/12	ROSE WAMBUI MATHENGE	13,040.00
673	30/6/2014	RAKHEE AMRITLAL	13,040.00
674	"	ROBERT WAMBUGU	13,040.00
		<b>Sub Total</b>	<b>942,930.00</b>

NO	DATE	NAME-S2	KSH
675	24/06/05	STEPHEN MWANGI KIMUNYU	17,265.00
676	20/07/05	SAMUEL NJOROGE MWANGI	17,265.00
677	26/07/05	SIMON KAMAU KABUTHIA	17,265.00
678	28/07/05	SAMSON NJOROGE THUKU	17,265.00
679	31/08/05	SAMUEL GITAU NJENGA	222,265.00
680	20/09/05	SIMON MARANYA	17,265.00
681	01/07/05	SIMON MAINA MACHARIA	606,000.00
682	12/09/05	STANLEY NYORO KARANI	10,305.00
683	04/10/05	SAMUEL KAMANDE GACHOYA	17,265.00
684	05/10/05	SAMUEL MORIASI	38,889.95
685	13/09/05	SAMUEL KIILU MAINGI	102,500.00
686	03/11/05	SIMON M.M.BAINGONI	120,000.00
687	22/02/05	SAMUEL NGANGA	17,265.00
688	18/01/06	SHAMSHUDIN H. VARUASI	647,265.00
689	28/02/06	STEPHEN WAMBUGU MWANGI	20,000.00
690	10/03/06	SAMMY MACMILLAN NDUNGU	20,000.00
691	07/04/06	SAMUEL KARIUKI KAMAU	17,265.00
692	13/04/06	SAMMY MAINA GATHUTHI	20,000.00
693	09/05/06	SAMUEL MACHARIA MUGO	20,000.00
694	26/06/06	SHAH DINKER MEGHJI	17,265.00
695	02/08/06	SAMUEL MUKUI GACHANJA	20,000.00
696	03/08/06	STEPHEN KIRAGU MAINA	40,000.00
697	06/10/06	SARENDAR SIGH KALSI	17,265.00
698	12/09/06	SATWANY KAUR KARSI	17,265.00
699	19/10/06	SAMUEL KABETU MAINA	17,265.00
700	13/03/07	SHEILA M.MAKUMBI	17,265.00
701	22/05/07	SHADRACK M.MULANDI	20,000.00
702	02/05/07	STEPHEN MUCHAI GITHINJI	20,000.00
703	10/09/07	SAMUEL KARUGA WANDAI	20,000.00
704	01/04/08	SAMUEL MUIGAI THUKU	52,540.00
705	29/05/09	SAMUEL KARAMIA NJOSO	57,265.00
706	12/06/09	SAMUEL KAMAU MACHARIA	20,000.00
707	27/08/09	SAMSON KURIA NGANGA	380,000.00
708	23/09/09	SAMUEL WAMBU WATIRI	20,000.00
709	23/09/09	SARAH MBITHE KIVUVA	20,000.00
710	19/11/09	SAMUEL KIPCHUMBA KOECH	40,000.00
711	13/10/09	SHAH RITESH SOBHA	20,000.00
712	18/01/10	SUSAN NJERI KARIUKI	30,000.00
713	16/02/01	SHAIBESH PATEL	20,000.00
714	25/05/10	SAMSON K.NGANGA	23,040.00

715	16/07/10	SIMON K.KIAMBA	40,000.00
716	13/07/10	SAMUEL NJENGA	35,000.00
717	17/08/10	SAMUEL KUNGU MUCHIRI	17,265.00
718	24/08/10	STEPHEN W.GIKARIA	20,000.00
719	18/11/10	SUSAN WANJIRA GATEGWA	20,000.00
720	19/05/11	SHAKIL KHAN AHMED	17,265.00
721	12/09/08	SAMUEL KAHUTHU KARANJA	20,000.00
722	02/10/07	SALOME WANJIRU MAINA	20,000.00
723	28/01/08	SABIRA NADHIM VARVANI	20,000.00
724	16/05/08	SAMMY MAINGI KIILU	10,000.00
725	18/05/12	SAMUEL NGETHE NJAU	20,000.00
726	1/1/2010	SIMON MUKURIA	20,000.00
727	30/08/05	SAMMY KARIUKI KABUTI	17,265.00
728	3/11/2005	SIMMON MM BANGONI	120,000.00
729	26/10/11	SAMUEL KUMAR BETHAL	20,000.00
730	26/10/11	SUNIR KUMAR BEHAL	21,367.80
731	15/02/12	SAMUEL MUNYAO NZIOKI	21,967.80
732	30/05/12	SAMSON KEENGU NYAMWEYA	20,000.00
733	1/7/2011	SIMON KARIUKI GIKUNGU	7,265.00
734	15/10/2012	SOLOMON PAUL KISINGA O	20,000.00
735	25/3/2013	SIMON GITHUNDI NGANGA	230,040.00
736	23/8/2012	SADAEEL KAMANE MUTISYA	20,000.00
737	14/3/2013	SUKHDEV BHADUR BHANGRA	20,000.00
738	24/7/2012	SAMSON KIAMA MACHARJA	13,040.00
739	30/6/2014	SAGINI MAUREEN KWAMBOKA	20,000.00
740	"	SIMON GITHUNDI NG'ANG'A	63,040.00
741	"	STEPHEN KARAGU MAINA	40,000.00
742	"	SAMUEL NJENGA	5,000.00
743	"	SOLOMON SAUL KISINGA OPALA	13,040.00
744	"	SAMUEL AGWENJI	20,000.00
745	"	SAMUEL GITHUNDI NG'ANG'A	20,000.00
746	"	SOLOMON SAUL KISINGA OPALA	13,040.00
747	"	SALOME WANJIRU MAINA	20,000.00
748	"	SABIRA NADHIM VARVANI	20,000.00
749	"	STEPHEN KARAGU MAINA	20,000.00
		<b>Sub Total</b>	<b>3,899,110.55</b>

NO	DATE	NAME-T2	KSH
750	11/01/06	TAJINDER SINGH JADU	17,265.00
751	09/03/06	THOMAS KIHARA KIMANI	20,000.00
752	28/07/05	TABITHA NJERI CHEGE	17,265.00
753	11/11/05	TAZIM AZIM JIWANI	17,265.00
754	30/08/06	TERESA MUENI SAMMY	17,265.00
755	04/10/06	TOM JOSEPH KIARIE	17,265.00
756	16/04/08	TITUS PETER MUNYAO	20,000.00
757	21/04/10	TASNEEN MUSTAFA NAJALI	20,000.00
758	15/04/10	THOMAS KIPSANG RONO	20,000.00
759	07/05/08	TITIAH J.IGUNGU	5,000.00
760	29/09/10	TETPATAD SIAGH	17,265.00
761	30/6/2014	TERESIA NJERI MUNENE	20,000.00
		<b>Sub Total</b>	<b>208,590.00</b>
NO	DATE	NAME-V2	KSH
762	15/11/06	VINCENT G.MWANGI	17,265.00
763	24/06/09	VICTOR M.MUTUKE	32,000.00
764	26/06/06	VERONICA B.MESA	17,265.00
765	04/08/11	VICTOR KITONGA MUTINDA	20,000.00
766	17/9/2012	VIPUL JASVANTRAI SHETH	20,000.00
767	30/6/2014	VERONICA BOSIBORI MESA	17,265.00
768	"	VICTOR KIOKO MUNYAKA	20,000.00
		<b>Sub Total</b>	<b>143,795.00</b>

NO	DATE	NAME-W2	KSH
769	22/08/05	WILLIAM J.NDAMBUKI MAKAU	17,265.00
770	22/02/07	WARARI KIMANI KIRUKI	17,265.00
771	09/01/08	WAMBUA MUSAU	20,000.00
772	17/11/10	WILFRED MUTUA KIOKO	20,000.00
773	21/11/07	WASHINGTON N.JUSTUS	20,000.00
774	17/01/10	WILMONT MUTUA KIOKO	20,000.00
775	24/2/2009	WILSON MWANGI IRUNGU	13,695.00
776	30/6/2014	WILSON MBITHI KITHEKA	20,000.00
777	"	WAHU HIRIBAE MOHAMED	9,560.00
		<b>Sub Total</b>	<b>157,785.00</b>

NO	DATE	NAME-Z2	KSH
778	19/05/10	ZIPPORAH W.MATHARA	20,000.00
779	11/01/11	ZACHARIA MUREU KARUME	17,265.00
780	11/02/09	ZACHARY MACHIRA MWAU	17,265.00
781	30/6/2014	ZENA HADIA HIRIBAE	9,560.00
		<b>Sub Total</b>	<b>64,090.00</b>
		<b>Grand Total</b>	<b>22,279,075.80</b>