

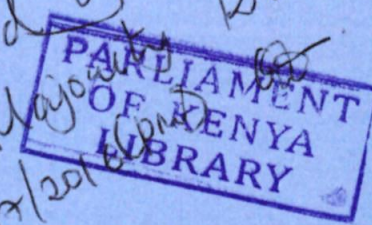
REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



*Paper laid by  
the Majority Whip on  
20/7/2015*



**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
STATE DEPARTMENT OF COMMERCE  
AND TOURISM**

**FOR THE YEAR ENDED  
30 JUNE 2015**



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**STATE DEPARTMENT FOR COMMERCE AND TOURISM**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2015**

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

**STATE DEPARTMENT FOR COMMERCE AND TOURISM**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015 (Kshs'000)**

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## I. KEY ENTITY INFORMATION AND MANAGEMENT

### (a) Background information

Ministry of East African Affairs, Commerce and Tourism was formed by Executive Order No.2 of May 2013 by merging the Ministry of East African Community, Ministry of Trade and Ministry of Tourism.

At Cabinet level, the Ministry of East African Affairs, Commerce and Tourism is represented by the Cabinet Secretary who is responsible for the general policy and strategic direction of the Ministry.

### (b) Key Management

The *entity's* day-to-day management is under the following key organs:

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

### (c) Fiduciary Management

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2015 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Dr. Ibrahim Mohamed
2.	Tourism Secretary	Dr. Anne Kinyua
3.	Director of Administration	Amb. Leonard Ngaithe
4.	Director, Economics Affairs	Richard Sindiga
5.	Director, Weights and Measures	Michael Onyancha
6.	Director, Internal Trade	Joyce Ogundo
7.	Director, Kenya Institute of Business Training	Stephen Kirui
8.	Chief Finance Officer	Margaret Byama
9.	Principal Accountant	Joyce Mutugi
10.	Chief Economist	Simon Korir
11.	Deputy Chief Economist	Gabriel Kaunda

### (d) Fiduciary Oversight Arrangements

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

**STATE DEPARTMENT FOR COMMERCE AND TOURISM**  
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**For the year ended June 30, 2015 (Kshs'000)**

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**(e) Entity Headquarters**

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

**(f) Entity Contacts**

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

**(g) Entity Bankers**

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

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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

## II. FORWARD BY THE CABINET SECRETARY

### DIRECTORATE OF COMMERCE

#### KEY ACHIEVEMENTS

- The value of Kenyan total exports increased from Kshs. **502 billion** in 2013 to Ksh. **537 billion** in 2014.
- As a way of creating awareness on the investment opportunities in Kenya and encourage investors to invest, the Ministry organized Kenya International Investment Conference (KIICO) in November, 2014. The forum attracted more than **1,400** investors from over **33** countries among them China, UK, India & USA. The forum helped in generating new enquiries and project proposals some of which translated to new projects totalling 71 with capital outlay Ksh. **9.2 billion** in the 3rd quarter January-March, 2015.
- In order to increase the uptake of investment projects in Kenya, the Ministry profiled **30** projects (especially the Vision 2030 projects) into investor ready projects in partnership with other stakeholders.
- The Ministry initiated the establishment of a Commodities Exchange in Kenya. A feasibility study was carried out and the report finalized.
- Carried out baseline survey to identify goods and services for value addition and strategies for export promotion at county level.
- Held consultations with eight (**8**) counties on the concept of wholesale hubs and Tier “I” markets.
- Developed a draft E-commerce Policy. The policy is awaiting finalization and submission to Cabinet.
- Conducted a baseline survey to identify capacity gaps in the export sector by Small Medium Enterprises (SMEs).
- Trained **8,875** Micro-Small and Medium Enterprises (**MSMEs**) on entrepreneurial and management skills.
- Developed the Joint Venture Policy that will guide contractual agreements between local investors and foreign investors.
- 23,420 new traders weighing and measuring equipment were verified and adopted.

**II. FORWARD BY THE CABINET SECRETARY (Continued....)**

**KEY ACHIEVEMENTS (Continued....)**

- The Ministry signed working MOUs with some county governments and offered technical support on investment promotion and facilitation to the counties.
- Support was given to Marsabit, Busia, Nandi, Uasin-Gishu, Laikipia, and Meru counties in organizing and hosting Investment Conferences.

**a) Implementation Challenges during the review period**

**i. Inadequate resources:**

During the year under review, the Ministry's allocation was not adequate to implement all the planned activities for the Financial Year. In this regard, this affected the achievement of targets set out at the beginning of the Financial Year.

**ii. Lengthy procurement processes**

Due to the lengthy procurement processes some of the physical projects that were to be implemented in the Financial Year could not take off and also the implementation of some of the projects/programmes was delayed.

**iii. Exchequer under issues by Treasury**

The exchequer under issues during the financial year 2014/2015 resulted to pending bills.

**b) Emerging issues**

**i. Terrorism**

During the review period, terrorism had a negative effect to the sector with various terror attacks experienced. The attacks that were being executed by the Alshabab insurgents' e.g the West Gate Mall attack and Garissa University led to issuance of travel advisories by some countries that are our key tourists market. This resulted to paralysis of the sector with various hotels being closed down due to reduced number of tourists thus loss of jobs and potential government revenue.

**ii. Poaching**

There has been an increase on the number of poaching cases reported over the review period. With wildlife being a major tourist attraction for both domestic and international tourists, there is an eminent danger of depletion of wildlife reserves due to this menace.

Emergence of other African states as competing tourist destinations e.g. South Africa, Tanzania and Ethiopia led to a decline in number of tourist arrivals.

**II. FORWARD BY THE CABINET SECRETARY (continued)**

**IMPLEMENTATION CHALLENGES AND EMERGING ISSUES (continued)**

**iii. Exchange Rates Fluctuations**

Over time the Kenyan shilling has weakened against other major currencies. This has led to foreign investors shying off investing in Kenya and local firms finding it difficult to import raw materials.

**iv. Insecurity**

Insecurity experienced over the last few years has had a negative impact on domestic trade. Businesses in some of the affected areas e.g. the North part of Kenya and Coastal region suffered huge losses because of the requirement to operate only within stipulated daytime hours.

**v. Devolution**

The County Governments have introduced levies which are not friendly to the business community.

**vi. Non-Tariff Barriers**

There has been an increase in the number of NTBs in the region. This affected the business community who export their products to the region during the period under review by increasing the operational costs.

## II. FORWARD BY THE CABINET SECRETARY (Continued....)

### DIRECTORATE OF TOURISM

#### KEY ACHIEVEMENTS

- 1) To improve destination branding and marketing, the Ministry engaged Grayling Communications Ltd to develop a Digital Global Media Strategy and enhance the top tier Media relations all aimed at recovery and sustainability of the tourism sector. The consultant undertook the following;
  - Developed social media platforms (Facebook, Twitter, Instagram, Scribe, Pinterest Vimeo and Flicker sites) enhancing regular flow of information, engagement with fans and followers resulting in **2,904** new followers with in excess of **20,335** followers across all managed social media platforms; **7,203** interactions and **291,346** impressions generated on content in less than 3 months.
  - Enhance Top tier media relations: - A schedule of international media interviews in global top-tier press and broadcast titles planned
  - Strategic Alignment Campaign - Intensive stakeholder engagement held with private sector stakeholders including hoteliers and Kenya Airways under the strategic communications positioning of 'One Voice' between government and private sector
  - Branding destination Kenya – **MAKE IT KENYA** brand developed, **www.makeitkenya.com** domain name secured and ready to go live in July 2016
- 2) To strengthen stakeholder participation in tourism recovery, a Tourism Recovery Taskforce was appointed; it compiled views from Stakeholders consultations and prepared a report that the Ministry will use to enhance tourism arrivals and earnings.
- 3) To assist in dealing with crisis in the sector, The Crisis Management Committee gazetted in **FY 2013-2014**. It continued to hold consultations and update relevant stakeholders on security situation in the country. The committee in consultation with the consultant reviewed the crisis response plan.
- 4) Construction of Ronald Ngala Utalii College- All the substructures and superstructure for the Administration Block, Tuition block, Kitchen block and dining hall have been constructed. Further, Hostel Block 1 & 2, and some staff Houses are at various stages of construction
- 5) Development of Bomas International and convention exhibition Centre (BICEC) - selection of Transaction Advisor done. Feasibility study is underway
- 6) Niche product developed; - Organized and held four cultural festivals for Elgeyo Marakwet, Tugen and Taita communities. Undertook capacity building and sensitization forums on Home-stays and Agro-tourism in various counties.
- 7) E-Tourism Portal- the E-Tourism portal has been developed and its application demonstrated. This will manage travel distribution and any other innovations that will boost the tourism industry.

## II. FORWARD BY THE CABINET SECRETARY (Continued....)

### DIRECTORATE OF TOURISM (Continued....)

- 8) During the contract year, the Ministry's actual procurement value was **Ksh. 513,140,359.20** of which tenders worth **Ksh. 293,789,576.60** were awarded to Youth, Women and people with disabilities translating to an allocation of **57.25%**
- 9) A total of **154** youths were engaged in the ministry for industrial attachment during the contract year.

### CHALLENGES

- Tourism earnings decreased by **7.3%** from Ksh. **94.0** Billion in 2013 to Ksh. **87.1** Billion in 2014 while total international visitor arrivals contracted by **11.1%** to **1.052** million from **1.35 million in 2014**. This can be attributed to the Security Challenges, the Travel advisories by our key source markets and the continued spread of Ebola in West African Countries.
- Underfunding for product development and Ronald Ngala Utalii College.

### WAY FORWARD

The Ministry will ensure that the sector has an enabling environment to attract Tourism, Regional integration and investments. This will be achieved by ensuring that the institutional, policy and legal framework support efficient and effective service delivery.

- During **2014/2015** Financial Year, the Ministry's Budget allocation for Recurrent Vote was **Kshs. 2,975,058,549.00** against an expenditure of **Kshs. 2,884,209,697.40** which is approximately **97%** absorption. The Development Vote Budget allocation was **Kshs. 2,888,131,811.00** against an expenditure of **Kshs. 2,604,883,323.25** which is approximately **90%** absorption.
- The Ministry will boost resource allocation to the trade and tourism sub sectors commensurate to its contribution to the economy.
- The focus for allocation of resources for the next three Financial Years should be on the implementation of the flagship projects under Kenya Vision 2030 and key priority programmes/projects in the Second Medium Term Plan. Priority should also been given to programmes aimed at addressing the needs identified by communities and stakeholders.
- Build partnerships between the National and County Governments and capacity building at the local level to ensure success implementation of flagship projects and programme.

**STATE DEPARTMENT FOR COMMERCE AND TOURISM**  
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**11 FORWARD BY THE CABINET SECRETARY (continued)**

**CONCLUSION**

I wish to thank all the staff in the Ministry for diligently and effectively working towards the implementation of our policy and agreed Annual work plan(s). I understand the many challenges we went through during the implementation exercise, but working together as a team and putting the resource available where they were planned to be, we will make Kenya a great nation, creating substantial wealth and many job opportunities. The opportunities in the sector are enormous. We desire more stable and reliable funding, especially for the Ministry's flagship projects, staff development, applied research and necessary tools to unlock the enormous potential in Kenya, in the immediate future.

We, at the Headquarters, need to develop a close and trusted working partnership with the Counties and Partner States so that the Tourism Sector, Regional integration and investments can continue contributing to the economic growth of Kenya and improve the standard of living of our people.

**ACKNOWLEDGEMENT**

On behalf of my Ministry, I wish to take this early opportunity to thank the Government for the support in funding the strategic steps we have taken in building capacity for Kenya to manage and recover Tourism in Kenya and investments.

**Signed .....**

**Date .....**

**Mrs Phyllis J. Kandie**  
**CABINET SECRETARY**

**III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES**

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

The Accounting Officer in charge of the State Department for Commerce and Tourism is responsible for the preparation and presentation of the *entity's* financial statements, which give a true and fair view of the state of affairs of the *entity* for and as at the end of the financial year (period) ended on June 30, 2015. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the *entity*; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the State Department for Commerce and Tourism accepts responsibility for the *entity's* financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of *entity's* transactions during the financial year ended June 30, 2015, and of the *entity's* financial position as at that date. The Accounting Officer charge of the State Department for Commerce and Tourism further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the *entity's* financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the State Department for Commerce and Tourism confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *entity's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The *entity's* financial statements were approved and signed by the Accounting Officer on \_\_\_\_\_ 2016.

  
\_\_\_\_\_  
Principal Secretary

\_\_\_\_\_  
Principal Accounts Controller

**STATE DEPARTMENT FOR COMMERCE AND TOURISM**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015 (Kshs'000)**

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**IV. REPORT OF THE INDEPENDENT AUDITORS ON THE STATE DEPARTMENT FOR COMMERCE AND TOURISM**

We have audited the accompanying financial statements of State Department for Commerce and Tourism for the year ended June 30, 2015, which comprise: (i) a statement of receipts and payments; (ii) a statement of financial assets and liabilities; (iii) a statement of comparative budget and actual amounts; (iv) a statement of pending bills as at June 30, 2015; and (v) a summary of significant accounting policies and other explanatory information.

**Management's responsibility for the financial statements**

The *entity's* Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Public Sector Accounting Standards, and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditors' responsibility**

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with the International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit 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 auditors' 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 *entity's* internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the entity as at June 30, 2015, and its receipts and payments, as well as cash flows for the year then ended in accordance with International Public Sector Accounting Standards.

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Auditor General

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Date



## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON THE STATE DEPARTMENT OF COMMERCE AND TOURISM FOR THE YEAR ENDED 30 JUNE 2015 - VOTE 1181

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the State Department of Commerce and Tourism (Vote 1181) set out on pages 11 to 31, which comprise the statement of financial assets as at 30 June 2015, and the statement of receipts and payments, statement of cash flows, summary statement of appropriation, summary statement of provisioning, together with a summary of significant accounting policies and other explanatory notes in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

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

The management is also responsible for the submission of these financial statements to the Auditor-General in accordance with the provisions of Section 7 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 audit report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance that the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the

circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Ministry's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

### **Basis for Qualified Opinion**

#### **1. Expenditure Not Related to the State Department**

Included in use of goods and services is an amount of Kshs.3,680,000 transferred on 16 February 2015 to cater for dinner during the 12 African Fine Coffees Association (AFCA) conference and exhibition held from 12 to 14 February 2015 to procure welcoming dinner at local five star hotel. There was no evidence that the activity was budgeted for by the State Department and there was no evidence that the service was procured as required by the Public Procurement and Disposal Act, 2005.

Further, although the money was transferred to the Coffee Directorate in the Ministry of Agriculture and Fisheries in contravention of Section 43(1) (a) of Public Finance Management Act, 2012 there is no evidence that the Authority to Incur Expenditure (AIE) has been accounted for.

Consequently the propriety of the procurement of the service worth Kshs.3,680,000 could not be confirmed as at 30 June 2015.

#### **2. Payments towards Ronald Ngala Utalii Academy**

During the financial year, the State Department made payments in respect of construction of Ronald Ngala Utalii Academy, Kilifi County as tabulated below;

<b>Payeee</b>	<b>Amount (Kshs.)</b>
M/s Mulji Devlaji & Brothers	381,989,282
M/s Armtech Consulting Engineers	29,533,526
M/s Ujenzi Consultants	41,324,896
PKF Consultants	3,988,460
Geomeasures Surveyors	3,822,536
Baseline Architects Ltd	<u>39,341,300</u>
<b>Total</b>	<b><u>500,000,000</u></b>

However, the main contract agreement for the construction of Ronald Ngala Utalii College was signed on 14 May 2013 between Catering and Tourism Development Levy Trustees

(now Tourism Fund) and various contractors when the Tourism Development Levy Trustees were not in office.

Further, the current payments arrangement poses serious challenges for remedies since there is no contractual obligation between the State Department and contractors. The legal status of the proposed College is not certain as it is yet to obtain corporate status. In addition, payments to the consultants were based on the contract sum of Kshs.8,961,370,998 whereas the actual works have been scaled down into phases I with Kshs.4.923 billion and II with Kshs.4.038 billion of which phase II is yet to commence. Additionally, the project was awarded without the Ministry having funds contrary to Public Procurement and Public Finance Management Act, 2012. The Cabinet had approved Project of Kshs.1,94 billion which has now escalated to Kshs.8.9 billion.

Under the circumstances, the propriety and legality of the expenditure of Kshs.500,000,000 on Ronald Ngala Utalii Academy could be confirmed as at 30 June 2015.

### **3. Open Plan Partitioning Contract at Utalii House 4<sup>th</sup> Floor**

The Ministry used restricted tendering for the works and invited 10 contractors to quote for open plan partitioning contract at the sum of Kshs.20,986,736 but the source of the contractors has not been explained. The contract was awarded vide minutes of Ministerial Tender Committee meeting No. MTC 24/2013/2014 of 9 June 2014 notwithstanding the freezing of award of contracts by the National Treasury. The contract agreement was signed on 27 July 2014 after the first instalment was paid of Kshs.8.5 million. Payments were made without completion of works certificate of works carried out and certified for payment.

Consequently the management did not adhere to the Public Procurement and Disposal Act, 2005 and Regulations 2006 (Revised 2013) in the procurement.

### **4. Payment of Irregular Pending Bills**

During the year the Ministry paid the following suppliers invoices that were brought forward from previous financial year.

<b>Date</b>	<b>P. V. No</b>	<b>Payee</b>	<b>Amount (Kshs)</b>
22 Jan 15	2112	Tamia Ltd	9,119
22 Jan 15	2111	Tamia Ltd	45,595
18 March 15	409	Mocam Security	19,488
25 June 15	4800	Bechy Tours	674,105
25 June 15	4788	Aimat Company	188,952
25 June 15	4785	Karoza Agencies	92,914
25 June 15	4783	Jebrive Investment	538,204
25 June 15	4804	Lijo Gen. Supplies	<u>495,000</u>
		<b>Total</b>	<b><u>2,068,377</u></b>

However, the suppliers and the amount could not be confirmed from the list of pending bills for 2013/2014 financial year. In the circumstances, the propriety of the expenditure of Kshs.2,068,377 could not be ascertained as at 30 June 2015.

## 5. Prior Year Adjustment

The statement of assets reflects a cash balance brought forward of Kshs.140,135,503 comprising of Bank balance of Kshs.84,800,821 cash in hand balance of Kshs.54,350,688 and accounts recoverable of Kshs.983,994 as at 30 June 2014. However, these amounts have been netted off in 2014/2015 as prior year adjustment without any support or explanation.

Under the circumstances, the accuracy and validity of the prior year adjustments of Kshs.140,135,688 could not be confirmed as at 30 June 2015.

## 6. Pending Bills

During the year under review, the Ministry had pending bills of Kshs.90,954,254.27 as indicated in Note 13.1. However, Annex 1 to the financial statements reflects pending bills of Kshs.106,164,502.07 as at 30 June 2015. The resultant difference of Kshs.15,210,244.80 have not been reconciled. Further, the contracts and services rendered or goods procured hence not been shown. In addition, carrying out pending bills to the districts the budget of the subsequent year as they are treated as a first charge.

Under the circumstances the accuracy and propriety of the pending bills of Kshs.90,954,257.27 could not be confirmed.

## Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the State Department of Commerce and Tourism as at 30 June 2015, and of its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 of the Laws of Kenya.

## Other Matter

### (i) Late disbursements of Grants

There are various instances when grants to semi-autonomous organizations are disbursed towards the financial year end and thus the grants are not utilized in the financial year that it was budgeted for. In some instances the funds are received in the following financial year which means the parastatals are unable to implement the various programs planned for as tabulated below;

Date	P.V. No	Parastatal Name	Amount Kshs	Class/Vote
29 June 2015	10111	Kenya Tourist Board	5,000,000	Development
28 June 2015	9628	Brand Kenya Board	12,000,000	Development

28 June 2015	9634	Brand Kenya Board	28,000,000	Development
28 June 2015	9634	Brand Kenya Board	12,000,000	Development
28 June 2015	9632	Kenya Utalii College	50,000,000	Development
29 June 2015	7469	Kenya Investment Authority	40,000,000	Recurrent
29 June 2015	9633	Kenya Investment Authority	50,000,000	Development
29 June 2015	9853	Kenya Investment Authority	<u>15,000,000</u>	Development
Total			<b><u>212,000,000</u></b>	

Further, the vote book status report shows cumulative development grants of Kshs.382,084,597 towards Kenya Tourism Board while the records of the Board reflect Kshs.168,000,000 development grants occasioning to an unexplained difference of Kshs.214,084,597.

In view of the foregoing, budgeting and programs implementation by the State Corporation is compromised and hence distorting the planned activities.

## (ii) Budgetary Control and Performance

### (a) Comparison of Budgeted versus Actual

A comparison of the development budget verses the actuals revealed the following;

Details		Original Budget (Kshs.)	Adjustments (Kshs.)	Final Budget (Kshs.)	Actual on Comparable Basis (Kshs.)	Budget Utilisation Difference (Kshs.)	% of Utilisation
		a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>							
Exchequer releases		0	0	0	5,485,605,000	5,485,605,000	0%
Proceeds from Sale of Assets		17,600,000	0	17,600,000	13,462,673	4,137,327	76%
Other Receipts	Licencing fee	2,687,938	0	2,687,938	51,174,607	-48,486,669	1,903%
	AIA	13,000,000	0	13,000,000	16,554,556	3,554,556	127%
<b>Total</b>		<b>33,287,938</b>	<b>0</b>	<b>33,287,938</b>	<b>5,566,796,836</b>	<b>5,533,508,898</b>	
<b>PAYMENTS</b>							
Compensation of Employees		346,306,889	14,351,155	360,658,044	359,468,085	1,189,959	100%
Use of goods and services		1,128,106,566	51,709,600	1,179,816,166	1,008,001,884	171,814,282	85%

Transfers to Other Government Units	2,040,678,939	691,422,211	2,732,101,150	2,612,939,966	119,161,184	96%
Other grants and transfers	276,500,000	0	276,500,000	268,287,966	8,212,034	97%
Social Security Benefits	0	0	0	0	0	0%
Acquisition of Assets	1,044,115,000	300,600,000	1,344,715,000	1,273,157,017	71,557,983	95%
<b>Totals</b>	<b>4,835,707,394</b>	<b>1,058,082,966</b>	<b>5,893,790,360</b>	<b>5,521,854,919</b>	<b>371,935,441</b>	<b>94%</b>

The budget was therefore under utilized by Kshs.371,935,441 representing about 6% under absorption. The under absorption impacts negatively on the planned and promised development facilities.

#### (b) Grants and Budget Execution

The supplementary budget of most government agencies under the Ministry exceeded 10% yet there is no evidence that there was unforeseen and avoidable circumstance where no budget provision was made and there was an existing budgetary provision which was however inadequate. A tabulation of the over expenditures are as below;

<b>Recurrent Expenditure</b>					
<b>Agency</b>	<b>Approved Printed Estimates</b> <b>KShs.'000'</b>	<b>Supplementary Estimates</b> <b>KShs.'000'</b>	<b>Cumulative Expenditure</b> <b>KShs.'000'</b>	<b>% Revision</b>	
Kenya Investment Authority	180,000	40,000	220,000	22%	
Export Promotion Council	260,565	200,000	460,565	77%	

<b>Development Expenditure</b>					
<b>Agency</b>	<b>Approved Printed Estimates</b> <b>KShs.'000'</b>	<b>Supplementary Estimates</b> <b>KShs.'000'</b>	<b>Cumulative Expenditure</b> <b>KShs.'000'</b>	<b>% Revision</b>	
Kenya Investment Authority	-	50,000	50,000	100%	
Kenyatta International Conference Centre	151,000	200,000	351,100	132.5%	
Bomas of Kenya	155,000	100,000	255,000	64.5%	

Kenya Utalii College	63,780	50,000	113,780	78.4%
Catering and Tourism Development Levy Trustee	-	311,422	311,422	100%
Brand Kenya Board	-	40,000	40,000	100%

The supplementary estimates amounting to approximately Kshs.254 million (development vote) and Kshs.803 million (recurrent vote) did not comply with provisions of Article 223(5) of the Constitution of Kenya Section 21, 43(2)(c) and 44 of the Public Finance Management Act, 2012 and Section 40(9) of Public Finance Management Regulations, 2015 was violated. Similar items in the supplementary budget of 2014/2015 financial year were noted in the budget for 2015/2016.

Consequently, the expenditure was incurred contrary to the fiscal responsibility principles and financial objectives of the economy.

My opinion is however not qualified in respect of this matter.



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

**Nairobi**

**27 June 2016**

STATE DEPARTMENT FOR COMMERCE AND TOURISM  
**Reports and Financial Statements**  
**For the year ended June 30, 2015 (Kshs'000)**


**V. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2014-2015 Kshs	2013-2014 Kshs
<b>RECEIPTS</b>			
Exchequer releases	1	5,485,605,000.00	5,806,753,062.00
Proceeds from Sale of Assets	2	13,462,672.80	18,821,825.00
Other Receipts	3	67,729,163.00	5,352,120.00
Proceeds from Domestic and Foreign Deposits		0.00	29,476,605.00
<b>TOTAL RECEIPTS</b>		<b>5,566,796,835.80</b>	<b>5,860,403,612.00</b>
<b>PAYMENTS</b>			
Compensation of Employees	4	359,462,676.40	518,691,355.00
Use of goods and services	5	997,582,742.25	1,075,585,986.00
Transfers to Other Government Units	6	2,664,114,573.10	2,719,105,201.00
Other grants and transfers	7	268,738,566.20	1,221,727,058.00
Social Security Benefits	8	0.00	3,925,438.00
Acquisition of Assets	9	1,273,157,016.75	148,483,377.00
Other Payments		0.00	86,690,701.00
<b>TOTAL PAYMENTS</b>		<b>5,563,055,574.70</b>	<b>5,774,209,116.00</b>
<b>SURPLUS/DEFICIT</b>		<b>3,741,261.10</b>	<b>86,194,496.00</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 18.4.2016 and signed by:



Principal Secretary



Principal Accounts Controller

**STATE DEPARTMENT FOR COMMERCE AND TOURISM**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015 (Kshs'000)**

**VI. STATEMENT OF ASSETS**

	Note	2014-2015 Kshs	2013-2014 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	10A	50,112,654.65	84,800,821.00
Cash Balances	10B	<u>2,215,200.00</u>	<u>54,350,688.00</u>
<b>Total Cash and cash equivalent</b>		<b>52,327,854.65</b>	<b><u>139,151,509.00</u></b>
Accounts receivables – Outstanding Imprests	10C	124,188.70	983,994.00
<b>TOTAL FINANCIAL ASSETS</b>		<b><u>52,452,043.35</u></b>	<b><u>140,135,503.00</u></b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables – Deposits and retentions	11	<u>48,710,782.25</u>	<u>0.00</u>
<b>NET FINANCIAL ASSETS</b>		<b><u>3,741,261.10</u></b>	<b><u>140,135,503.00</u></b>
<b>REPRESENTED BY</b>			
<b>Fund balance b/fwd</b>	12	140,135,503.00	165,592,998.00
<b>Surplus/Deficit for the year</b>		3,741,261.10	86,194,496.00
<b>Prior year adjustments</b>		(140,135,503.00)	<u>(111,651,991.00)</u>
<b>NET FINANCIAL POSSITION</b>		<b><u>3,741,261.10</u></b>	<b><u>140,135,503.00</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 18.4 2016 and signed by:

  
 \_\_\_\_\_  
 Principal Secretary

  
 \_\_\_\_\_  
 Principal Accounts Controller

STATE DEPARTMENT FOR COMMERCE AND TOURISM  
**Reports and Financial Statements**  
**For the year ended June 30, 2015 (Kshs'000)**

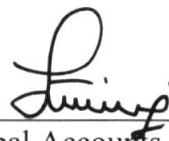
**VII. STATEMENT OF CASHFLOW**

		<b>2014 - 2015</b>	<b>2013 - 2014</b>
		<b>Kshs</b>	<b>Kshs</b>
<b>Receipts for operating income</b>			
Exchequer Releases	<b>1</b>	5,485,605,000.00	5,806,753,062.00
Other Revenues	<b>3</b>	67,729,163.00	5,352,120.00
<b>Payments for operating expenses</b>			
Compensation of Employees	<b>4</b>	(359,462,676.40)	(518,691,355.00)
Use of goods and services	<b>5</b>	(997,582,742.25)	(1,075,585,986.00)
Transfers to Other Government Units	<b>6</b>	(2,664,114,573.10)	(32,238,709.00)
Other grants and transfers	<b>7</b>	(268,738,566.20)	(3,908,593,550.00)
Social Security Benefits	<b>8</b>	0.00	(3,925,438.00)
Other Expenses		0.00	(86,690,701.00)
<b>Adjusted for:</b>			
Adjustments during the year		<u>0.00</u>	<u>0.00</u>
<b>Net cash flow from operating activities</b>		<b>1,263,435,605.05</b>	<b>186,379,443.00</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	<b>2</b>	13,462,672.80	18,821,825.00
Acquisition of Assets	<b>9</b>	<u>(1,273,157,016.75)</u>	<u>(148,483,377.00)</u>
<b>Net cash flows from Investing Activities</b>		<b>(1,259,694,343.95)</b>	<b>(129,661,552.00)</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
Proceeds from Domestic Borrowings		<u>0.00</u>	<u>29,476,605.00</u>
<b>Net cash flow from financing activities</b>		<b>0.00</b>	<b>29,476,605.00</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>3,741,261.10</b>	<b>86,194,496.00</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	<b>12</b>	140,135,503.00	165,592,998.00
<b>Prior year adjustments</b>		<u>(140,135,503.00)</u>	<u>(111,651,991)</u>
<b>Cash and cash equivalent at END of the year</b>	<b>10</b>	<b><u>3,741,261.10</u></b>	<b><u>140,135,503.00</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 18.4, 2016 and signed by:



Principal Secretary



Principal Accounts Controller

## STATE DEPARTMENT FOR COMMERCE AND TOURISM

## Reports and Financial Statements

For the year ended June 30, 2015 (Kshs'000)

## VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	0.00	0.00	0.00	5,485,605,000.00	(5,485,605,000.00)	0.00%
Proceeds from Sale of Assets	17,600,000.00	0.00	17,600,000.00	13,462,672.80	4,137,327.20	76.49%
Other Receipts	13,000,000.00	0.00	13,000,000.00	16,554,556.00	(3,554,556.00)	127.00%
<b>TOTAL</b>	<b>30,600,000.00</b>	<b>0.00</b>	<b>30,600,000.00</b>	<b>5,515,622,228.80</b>	<b>(5,485,022,228.80)</b>	
<b>PAYMENTS</b>						
Compensation of Employees	346,306,889.00	14,351,155.00	360,658,044.00	359,468,085.35	1,189,958.65	100.00%
Use of goods and services	1,128,106,566.00	51,709,600.00	1,179,816,166.00	1,008,001,884.30	171,814,281.70	85.44%
Transfers to Other Government Units	2,040,678,939.00	691,422,211.00	2,732,101,150.00	2,612,939,966.10	119,161,183.90	95.64%
Other grants and transfers	276,500,000.00	0.00	276,500,000.00	268,287,966.20	8,212,033.80	97.03%
Social Security Benefits	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	1,044,115,000.00	300,600,000.00	1,344,715,000.00	1,273,157,016.75	71,557,983.25	94.68%
<b>TOTALS</b>	<b>4,835,707,394.00</b>	<b>1,058,082,966.00</b>	<b>5,893,790,360.00</b>	<b>5,521,854,918.70</b>	<b>371,935,441.30</b>	<b>93.69%</b>

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

There were no items with significant underutilization (below 50% of utilization)

The entity financial statements were approved on 18.4 2016 and signed by:


Principal Secretary



Principal Accounts Controller

IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	0.00	0.00	0.00	2,877,105,000.00	(2,877,105,000.00)	0.00%
Proceeds from Sale of Assets	17,600,000.00	0.00	17,600,000.00	13,462,672.80	4,137,327.20	76.49%
Other Receipts	13,000,000.00	0.00	13,000,000.00	16,554,556.00	(3,554,556.00)	127.34%
<b>TOTAL</b>	<b>30,600,000.00</b>	<b>0.00</b>	<b>30,600,000.00</b>	<b>2,907,122,228.80</b>	<b>(2,876,522,228.80)</b>	
<b>PAYMENTS</b>						
Compensation of Employees	346,306,889.00	14,351,155.00	360,658,044.00	359,468,085.35	1,189,958.65	99.67%
Use of goods and services	628,106,566.00	(600,000.00)	627,506,566.00	557,302,843.40	70,203,722.60	88.8%
Transfers to Other Government Units	1,476,898,939.00	240,000,000.00	1,716,898,939.00	1,715,653,158.25	1,245,780.75	99.93%
Other grants and transfers	276,500,000.00	0.00	276,500,000.00	268,287,966.20	8,212,033.80	97.03%
Acquisition of Assets	23,495,000.00	600,000.00	24,095,000.00	13,703,310.55	10,391,689.45	56.87%
<b>TOTALS</b>	<b>2,751,307,394.00</b>	<b>254,351,155.00</b>	<b>3,005,658,549.00</b>	<b>2,914,415,363.75</b>	<b>91,243,185.25</b>	<b>96.96%</b>

Notes

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

(b) **Other receipts:**

There was over-collection occasioned by the visibility of the Tourism Regulatory Authority on the ground, improved revenue collection and capacity building due to enhanced resources to regional offices and also co-operation from the private sector and county government.

The entity financial statements were approved on 18.4.2016 and signed by:

  
Principal Secretary

  
Principal Accounts Controller

## STATE DEPARTMENT FOR COMMERCE AND TOURISM

## Reports and Financial Statements

For the year ended June 30, 2015 (Kshs'000)

## X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	0.00	0.00	0.00	2,608,500,000.00	(2,608,500,000.00)	0.00%
<b>TOTALS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,608,500,000.00</b>	<b>(2,608,500,000.00)</b>	<b>0.00%</b>
<b>PAYMENTS</b>						
Use of goods and services	500,000,000.00	52,309,600.00	552,309,600.00	450,699,040.90	101,610,559.10	81.60%
Transfers to Other Government Units	563,780,000.00	451,422,211.00	1,015,202,211.00	897,286,807.85	117,915,403.15	88.39%
Acquisition of Assets	1,020,620,000.00	300,000,000.00	1,320,620,000.00	1,259,453,706.20	61,166,293.80	95.37%
<b>TOTALS</b>	<b>2,084,400,000.00</b>	<b>803,731,811.00</b>	<b>2,888,131,811.00</b>	<b>2,607,439,554.95</b>	<b>280,692,256.05</b>	<b>90.28%</b>

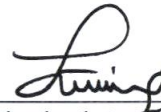
(a) There were no items in the "AIA" revenue category.

(b) There were no items with significant underutilization (below 50% of utilization)

The entity financial statements were approved on 18.4. 2016 and signed by:



Principal Secretary



Principal Accounts Controller

XI. SUMMARY STATEMENT OF PROVISIONINGS

Details of General Accounts On Vote

	2014 - 2015 Kshs	2013 - 2014 Kshs
GAV Provisioning account balance	381,278,226.45	334,419,748.00
<b>Total</b>	<b>381,278,226.45</b>	<b>334,419,748.00</b>

Details of Exchequer Provisioning

	2014 - 2015 Kshs	2013 - 2014 Kshs
Exchequer Provisioning balance	377,585,360.00	245,463,149.00
<b>Total</b>	<b>377,585,360.00</b>	<b>245,463,149.00</b>



Principal Secretary



Principal Accounts Controller

## XII. SIGNIFICANT ACCOUNTING POLICIES

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

### 1. Statement of compliance and basis of preparation

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

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

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

### 2. Recognition of revenue and expenses

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

### 3. In-kind contributions

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

### 4. Cash and cash equivalents

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

**STATE DEPARTMENT FOR COMMERCE AND TOURISM**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015 (Kshs'000)**

**XIII. NOTES TO THE FINANCIAL STATEMENTS**

**1 EXCHEQUER RELEASES**

	<b>2014 - 2015</b>	<b>2013 - 2014</b>
	<b>Kshs</b>	<b>Ksh</b>
Total Exchequer Releases for quarter 1	673,890,000.00	1,765,000,000.00
Total Exchequer Releases for quarter 2	1,171,005,000.00	892,000,000.00
Total Exchequer Releases for quarter 3	1,733,000,000.00	1,420,000,000.00
Total Exchequer Releases for quarter 4	1,907,710,000.00	1,729,753,062.00
<b>Total</b>	<b>5,485,605,000.00</b>	<b>5,806,753,062.00</b>

**2 PROCEEDS FROM SALE OF ASSETS**

	<b>2014 - 2015</b>	<b>2013 - 2014</b>
	<b>Kshs</b>	<b>Ksh</b>
Receipts from the Sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	1,780,450.00	835,822.00
Receipts from the Sale of Inventories, Stocks and Commodities	11,682,222.80	17,986,003.00
<b>Total</b>	<b>13,462,672.80</b>	<b>18,821,825.00</b>

**3 OTHER REVENUES**

	<b>2014 - 2015</b>	<b>2013 - 2014</b>
	<b>Kshs</b>	<b>Kshs</b>
Receipts from Administrative Fees and Charges	51,174,607.00	0.00
Receipts from Administrative Fees and Charges - Collected as AIA	16,554,556.00	5,352,120.00
<b>Total</b>	<b>67,729,163.00</b>	<b>5,352,120.00</b>

**4 COMPENSATION OF EMPLOYEES**

	<b>2014 - 2015</b>	<b>2013 - 2014</b>
	<b>Kshs</b>	<b>Kshs</b>
Basic salaries of permanent employees	232,064,722.85	337,253,379.00
Basic wages of temporary employees	1,404,662.00	1,613,402.00
Personal allowances paid as part of salary	125,993,291.55	179,824,574.00
<b>Total</b>	<b>359,462,676.40</b>	<b>518,691,355.00</b>

STATE DEPARTMENT FOR COMMERCE AND TOURISM

Reports and Financial Statements

For the year ended June 30, 2015 (Kshs'000)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5 USE OF GOODS AND SERVICES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Utilities, supplies and services	18,445,019.30	9,702,487.00
Communication, supplies and services	15,930,144.05	24,240,582.00
Domestic travel and subsistence	43,918,708.35	70,464,381.00
Foreign travel and subsistence	96,919,842.00	225,498,039.00
Printing, advertising and information supplies & services	7,234,686.20	28,538,498.00
Rentals of produced assets	124,934,637.30	231,795,178.00
Training expenses	11,183,670.00	32,712,078.00
Hospitality supplies and services	59,286,263.00	172,266,308.00
Specialized materials and services	38,035,400.30	42,515,615.00
Office and general supplies and services	16,513,693.05	22,232,298.00
Other operating expenses	430,820,830.35	130,122,666.00
Routine maintenance – vehicles and other transport equipment	21,187,408.00	26,031,146.00
Routine maintenance – other assets	113,172,440.35	59,466,710.00
<b>Total</b>	<b>997,582,742.25</b>	<b>1,075,585,986.00</b>

6 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Transfers to National Government entities:		
2630100 – Current Grants to Government Agencies and Other Levels of Government	1,765,653,158.25	1,670,387,518.00
2630200 – Capital Grants to Government Agencies and Other Levels of Government	847,286,807.85	1,048,717,683.00
9910200 – Exchequer provisions	51,174,607.00	0.00
<b>TOTAL</b>	<b>2,664,114,573.10</b>	<b>2,719,105,201.00</b>

7 OTHER GRANTS AND TRANSFERS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Membership dues and subscriptions to international organizations	248,738,566.20	1,201,727,058.00
Scholarships and other educational benefits	20,000,000.00	20,000,000.00
<b>Total</b>	<b>268,738,566.20</b>	<b>1,221,727,058.00</b>

**STATE DEPARTMENT FOR COMMERCE AND TOURISM**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015 (Kshs'000)**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8 SOCIAL SECURITY BENEFITS**

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Government pension and retirement benefits	0.00	3,925,438.00
<b>Total</b>	<b>0.00</b>	<b>3,925,438.00</b>

**9 ACQUISITION OF ASSETS**

**Non-Financial Assets**

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Construction of Buildings	0.00	8,679,600.00
Refurbishment of Buildings	174,480.00	9,527,174.00
Construction and Civil Works	1,190,136,736.20	13,298,674.00
Overhaul of Vehicles and Other Transport Equipment	4,366,438.45	6,359,320.00
Purchase of Office Furniture and General Equipment	1,772,650.00	0.00
Purchase of Specialised Plant, Equipment and Machinery	11,532,622.10	24,910,949.00
Rehabilitation and Renovation of Plant, Machinery and Equip.	0.00	24,000.00
Rehabilitation of Civil Works	65,174,090.00	85,680,660.00
<b>Total</b>	<b>1,273,157,016.75</b>	<b>148,483,377.00</b>

**10A Bank Accounts**

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	Exc rate (if in foreign currency)	2014 - 2015	2013 - 2014
				Kshs	Kshs
Central Bank of Kenya, KShs Account No. 1000181818 -		Recurrent	-	0.00	23,488,358.00
Account No. 1000210133		Recurrent		2,458,337.70	0.00
Central Bank of Kenya, KShs Account No. 1000182318-		Deposit	-	0.00	29,142,327.00
Account No. 1000212675		Deposit		47,024,257.25	0.00
Central Bank of Kenya, KShs Account No. 1000181966		Development	-	0.00	32,170,136.00
Account No. 1000210095		Development		630,059.70	0.00
<b>Total</b>				<b>50,112,654.65</b>	<b>84,800,821.00</b>

STATE DEPARTMENT FOR COMMERCE AND TOURISM

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10B. CASH IN HAND

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Cash in Hand – Held in domestic currency	2,215,200.00	409,681.00
<b>Total</b>	<b>2,215,200.00</b>	<b>409,681.00</b>

Cash in hand should also be analysed as follows:

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Headquarters – Recurrent	49,895.00	75,403.00
Headquarters – Deposit	1,686,525.00	334,278.00
Headquarters – Development	478,780.00	0.00
<b>Total</b>	<b>2,215,200</b>	<b>409,681.00</b>

Cash Equivalents

	2014 - 2015	2013 - 2014
	Kshs	Kshs
District Suspense Account	0.00	53,941,007.00
<b>Total</b>	<b>0.00</b>	<b>53,941,007.00</b>

10C. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

<i>Description</i>	2014 - 2015	2013 - 2014
	Kshs	Kshs
Government Imprests	1,126.70	0.00
Domestic Debtors and Advances	123,062.00	983,994.00
Clearance accounts	0.00	0.00
<b>Total</b>	<b>124,188.70</b>	<b>983,994.00</b>

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**10D. Government Imprests**

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Mwaura Meshack Mbugua	21/10/2014	53,500.00	53,475.00	25.00
Nyamwamu Michael Onyancha	14/01/2015	52,500.00	52,000.00	500.00
Ogotu Joseph Outa	04/12/2014	245,000.00	244,900.00	100.00
Akinyi Jacqueline Onyango	02/10/2014	107,000.00	106,500.00	500.00
Solomon Luvayi	01/04/2015	146,001.70	146,000.00	1.70
<b>Total</b>				<b>1,126.70</b>

**10E. Staff Advances**

Name of Officer or Institution	Payroll No.	ID/PP	Amount	Balance
			Kshs	Kshs
Alfred Nyasani Mogere	1982012588	4828360	12,078.00	84,538.00
Henry Miyoge Ondieki	1988110944	9149107	1,250.00	10,000.00
Jane Nyambura Karanja	1991097074	11337730	2,265.00	4,584.00
Janepher Abel Gesare	1989103908	9975986	5,985.00	23,940.00
<b>Total</b>				<b>123,062.00</b>

**11. ACCOUNTS PAYABLE**

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Deposits	48,710,782.25	0.00
<b>Total</b>	<b>48,710,782.25</b>	<b>0.00</b>

**12. FUND BALANCE BROUGHT FORWARD**

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bank accounts	84,800,821.00	106,735,944.00
Cash in hand	54,350,688.00	54,025,315.00
Accounts Receivables	983,994.00	4,831,739
Accounts Payables	0.00	-
<b>Total</b>	<b>140,135,503.00</b>	<b>165,592,998.00</b>

We have carried the Fund balance brought forward from 2013/2014 and adjusted into the prior year adjustments in 2014/2015 pending approval of revised statements for 2012/2013 and prior years by The National Treasury. These adjustments relates to **historical balances** accumulated before the Ministries were split in the Year 2013.

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13. OTHER IMPORTANT DISCLOSURES

13.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2014 - 2015 Kshs	2013 - 2014 Kshs
Construction of buildings	0.00	4,162,952.00
Construction of civil works	46,539,377.72	0.00
Supply of goods	31,244,379.60	28,542,965.00
Supply of services	13,170,499.95	0.00
	<b>90,954,257.27</b>	<b>32,705,917.00</b>

13.2: OTHER PENDING PAYABLES (See Annex 2)

	Kshs	Kshs
Amounts due to third parties	48,710,782.25	25,313,653.00
	<b>48,710,782.25</b>	<b>25,313,653.00</b>

14. DOMESTIC CURRENCY AND DOMESTIC DEPOSITS

	2014 - 2015 Kshs	2013 - 2014 Kshs
Deposits – Cash at Bank	47,024,257.25	29,476,605
\\Cash in hand	1,686,525.00	0.00
<b>Total</b>	<b>48,710,782.25</b>	<b>0.00</b>

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**PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

**MINISTRY OF TOURISM VOTE 46**  
**ACTION TAKEN ON THE RECOMMENDATIONS OF THE PUBLIC ACCOUNTS**  
**COMMITTEE FOR FINANCIAL YEAR 2011/2012**

<b>FINANCIAL YEAR 2011/2012 PARAGRAPH</b>	<b>RECOMMENDATION BY PAC</b>	<b>ACTION TAKEN</b>
<b>662</b>	The committee recommended that the Accounting officer must reconcile the difference in question.	The Accounting Officer has since reconciled the difference.
<b>663</b>	The Committee recommended that the Accounting officer should act promptly and satisfactorily to Auditor Generals Management letters to forestall Audit queries.	The Accounting Officer reaffirms his commitment to ensure that information is availed to the Auditor General on timely basis as stated in paragraph 663.
<b>664</b>	The Committee recommended that the Accounting Officer strictly abides by Government Financial Regulations and Procedures on expenditures.	The Accounting Officer has abided by the Government Financial Regulations and Procedures and has ensured that no excess vote has been incurred by the Ministry since the PAC recommendation. The Ministry always complies with the budget ceilings.
<b>665</b>	The Committee recommended that the Accounting officer institute stringent measures in responding to Management Letters and adhere consistently to International Public Sector Accounting Standards (IPSAS) consistent with the Public Finance Management Act.	The Accounting Officer has timely responded to the Management Letters and strictly adheres to IPSAS in current reporting Framework.

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<b>FINANCIAL YEAR 2011/2012 PARAGRAPH</b>	<b>RECOMMENDATION BY PAC</b>	<b>ACTION TAKEN</b>
666	The Committee recommended that the Accounting Officer ensures that bills are settled within the financial year they relate to and Treasury to ensure timely release of Exchequers to finance the same.	The Accounting Officer reiterates his commitment to meet current financial obligations due to third parties within the year.
667-673	The Committee recommended that the Accounting Officer to institute measures ensuring that the Ministry always acts promptly and satisfactorily to Management letters to forestall audit queries.	The Accounting Officer has appointed a committee responsible for responding to issues raised by the Auditor General appropriately and timely and such delays shall never recur.

**MINISTRY OF TOURISM VOTE 46**

**ACTION TAKEN ON THE RECOMMENDATIONS OF THE PUBLIC ACCOUNTS COMMITTEE FOR FINANCIAL YEAR 2011/2012**

<b>FINANCIAL YEAR 2011/2012 PARAGRAPH</b>	<b>RECOMMENDATION BY PAC</b>	<b>ACTION TAKEN</b>
674	The committee recommended that in future the Accounting officer must at all times ensure that matters capable of being resolved with Auditor General are resolved promptly	The Accounting officer reiterates his commitment to provide information, explanations and all Financial statements and documents required for audit purposes.
675	The Committee recommended that the Accounting Officer responds to Management Letters promptly.	The Accounting Officer reaffirms his commitment of prompt handling and response to all Audit issues.
676-677	The Committee recommended that the Accounting Officer strictly abides by Government Financial Regulations and Procedures on procurement are observed to the later.	The Accounting officer endeavours to always adhere to the requirements of the Public Procurement and Disposals Act, in addition to prompt response to audit issues and provision of information and documents.

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<b>FINANCIAL YEAR 2012/2013 PARAGRAPH</b>		
<b>915</b>	The committee recommended that the Accounting officer acts on profiling of assets and liabilities of TTF and the same be submitted to the National Assembly.	The Accounting Officer appointed a committee responsible for profiling of the assets and legal winding up of the Fund.
<b>916</b>	The Committee recommended that the Accounting Officer should always follow Government Financial Regulations and Procedures.	The Accounting Officer reaffirms his commitment to always follow Government Financial Regulations and procedures.
<b>917</b>	The Committee recommended that the Accounting Officer ensures that bills are settled within the financial year they relate to and Treasury to ensure timely release of Exchequers to finance the same.	The Accounting Officer reiterates his commitment to meet current financial obligations due to third parties within the year.

**MINISTRY OF TRADE VOTE 16**  
**ACTION TAKEN ON THE RECOMMENDATIONS OF THE PUBLIC ACCOUNTS**  
**COMMITTEE FOR FINANCIAL YEAR 2011/2012**

<b>FINANCIAL YEAR 2011/2012 PARAGRAPH</b>	<b>RECOMMENDATION BY PAC</b>	<b>ACTION TAKEN</b>
<b>402-406</b>	The committee recommended that in future the Accounting officer must ensure that matters capable of being resolved with Auditor General are resolved promptly	The Accounting Officer has appointed a committee whose mandate is to respond to issues raised by the Auditor General appropriately and timely and such delays will not be experienced in future.
<b>407</b>	The Committee recommended that the Accounting officer ensures prudent budget planning in factoring donor funding.	The Accounting Officer adheres to budget planning that complies with the Treasury MTEF procedures.

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<b>FINANCIAL YEAR 2011/2012 PARAGRAPH</b>	<b>RECOMMENDATION BY PAC</b>	<b>ACTION TAKEN</b>
408	The committee recommends that the accounting Officer should resolve the outstanding audit issues not later than 31 <sup>st</sup> December 2014	By then, EPZA was a parastatal in the then Ministry of Trade and the EPZA board of Directors had in principle agreed to sub-lease to the Ministry the portion that was subsequently fenced for the proposed construction of Tier 1 Retail Market. The proposal was thereafter presented to the Department of Lands
409	Accounting officer to confirm that to the Auditor general that grants totalling KSHs.11,220,000.00 were received by the Boards	The ministry has also instructed all the boards which had not remitted their final accounts to do so within the stipulated time
410, 411, 412 and 413:	The Committee recommends that the Accounting Officer should ensure that the Long overdue loans are settled.	The Ministry advised the board to contract Auctioneers to assist in debt recovery and the board contracted Otana and Otana Associates and Sadigue Enterprises auctioneers; The ministry has also instructed all the boards which have not remitted their final accounts to do so.
414	The Committee recommended that the Accounting officer to confirm to the Auditor General that the grants disbursed to EPZA were received by the Agency.	The Accounting Officer has since confirmed that the funds were received by the EPZA.

<b>FINANCIAL YEAR 2011/2012 PARAGRAPH</b>	<b>RECOMMENDATION BY PAC</b>	<b>ACTION TAKEN</b>
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415	The committee recommended that in future the Accounting officer must at all time ensure that matters capable of being resolved with Auditor General are resolved promptly.	The Accounting Officer has appointed a committee responsible for responding to issues raised by the Auditor General appropriately and on timely basis.
416-418	The Committee recommended that the Accounting officer should in future ensure that allocation of funds is done in accordance with Public Finance Management Regulations and Procedures.	The Accounting Officer reaffirms his commitment to ensure that allocation of funds is done in accordance with Public Finance Management Regulations and Procedures in future.
<b>FINANCIAL YEAR 2012/2013 PARAGRAPH</b>		
554-555	The Committee recommended that the Accounting officer institute stringent measures in responding to Management Letters and adhere consistently to International Public Sector Accounting Standards (IPSAS) consistent with the Public Finance Management Act.	The Accounting Officer responds timely to the Management Letters and strictly adheres to IPSAS in current reporting Framework.
556-557	The committee recommended that in future the Accounting officer must at all time ensure that matters capable of being resolved with Auditor General are resolved promptly.	The Accounting Officer has appointed a committee whose mandate is to respond to issues raised by the Auditor General appropriately on timely basis and such delays will not be experienced in future.
558	The Committee recommended that the Accounting officer institute stringent measures in responding to Management Letters and adhere consistently to International Public Sector Accounting Standards (IPSAS) consistent with the Public Finance Management Act.	The Accounting Officer timely responds to the Management Letters and strictly adheres to IPSAS in current reporting Framework.
559	The Committee recommended that the Accounting Officer ensures that bills are settled within the financial year they relate to and Treasury to ensure timely release of Exchequers to finance the same.	The Accounting Officer reiterates his commitment to meet current financial obligations due to third parties within the year.

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**MINISTRY OF EAST AFRICAN COMMUNITY VOTE 24**

**ACTION TAKEN ON THE RECOMMENDATIONS OF THE PUBLIC ACCOUNTS**

**COMMITTEE FOR FINANCIAL YEAR 2011/2012& 2013**

<b>FINANCIAL YEAR 2011/2012 PARAGRAPH</b>	<b>RECOMMENDATION BY PAC</b>	<b>ACTION TAKEN</b>
494	The Committee recommended that the Accounting Officer ensures that bills are settled within the financial year they relate to and Treasury to ensure timely release of Exchequers to finance the same.	The Accounting Officer affirms his commitment to meet current financial obligations due to third parties within the year.
495	The Committee recommended that the Accounting officer institute stringent measures in responding to Management Letters and adhere consistently to International Public Sector Accounting Standards (IPSAS) and also ensure consistence with the Public Finance Management Act.	The Accounting Officer has timely responded to the Management Letters and strictly adheres to IPSAS in current reporting Framework and observes compliance with the Public Management Act.
<b>FINANCIAL YEAR 2012/2013 PARAGRAPH</b>		
778	The Committee recommended that the Ethics and Anti-Corruption Commission (EACC) should investigate this matter with a view to taking appropriate legal action against the culpable.	The Accounting Officer undertakes to pursue relentlessly legal redress and ensure reinforcement of representation by the State law is guaranteed in the whole process.
779	The Committee recommended that the Accounting officer institute stringent measures in responding to Management Letters and adhere consistently to International Public Sector Accounting Standards (IPSAS) consistent with the Public Finance Management Act.	The Accounting Officer timely responds to the Management Letters and strictly adheres to IPSAS in current reporting Framework and consistently complies with the Financial Management principles as enshrined in Public Finance Management Act 2012

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FINANCIAL YEAR 2011/2012 PARAGRAPH	RECOMMENDATION BY PAC	ACTION TAKEN
780	The committee recommended that in future the Accounting officer must at all time ensure that matters capable of being resolved with Auditor General are resolved promptly.	The Accounting Officer has appointed a team of officers to respond to issues raised by the Auditor General appropriately on timely basis and such delays will not be experienced in future.



Principal Secretary



Principal Accountant

**STATE DEPARTMENT FOR COMMERCE AND TOURISM**

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**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
	a	b	c	d=a-c		
<b>Construction of buildings</b>						
<b>Construction of Civil Works</b>						
1. M/S PUTAI AGENCIES LTD	5,955,650.00	23-JUN-2015	-	5,955,650.00	-	No Exchequer Issued
2. M/S KIPANDE INVESTMENTS	2,632,800.00	29-JUN-2015	-	2,632,800.00	-	No Exchequer Issued
3. M/S DELLAFAM CONTRACTORS	3,198,922.72	28-JUN-2015	-	3,198,922.72	-	No Exchequer Issued
4. M/S JOYCHET	10,048,036.00	24-JUN-2015	-	10,048,036.00	-	No Exchequer Issued
5. M/S FLOCHE AGENCIES	17,983,277.00	18-JUN-2015	-	17,983,277.00	-	No Exchequer Issued
6. M/S FLOLIZZ CONTRACTORS	6,720,692.00	27-JUN-2015	-	6,720,692.00	-	No Exchequer Issued
<b>Sub-total</b>	<b>46,539,377.72</b>		<b>-</b>	<b>46,539,377.72</b>	<b>-</b>	
<b>Supply of Goods</b>						
7. M/S STEJAPAT ENTERPRISES	438,020.00	16-MAY-2015	-	438,020.00	-	No Exchequer Issued
8. M/S FRONTAL ENTERPRISES	83,225.00	15-JUN-2015	-	83,225.00	-	No Exchequer Issued
9. M/S TORIN TRADERS LTD	508,560.00		-	508,560.00	-	No Exchequer Issued
10. M/S WHILTECH INVESTMENTS	53,350.00	02-FEB-2015	-	53,350.00	-	No Exchequer Issued
11. M/S EXAMCOM GENERAL AGENCIES	47,800.00		-	47,800.00	-	No Exchequer Issued
12. M/S VALUE DIGITAL CO.LTD	936,120.00	26-JUN-2015	-	936,120.00	-	No Exchequer Issued
13. M/S PAKANJE ENTERPRISES	394,380.00	28-MAY-2015	-	394,380.00	-	No Exchequer Issued
14. M/S ELISHAR GENERAL SUPPIES	726,300.00	30-JUN-2015	-	726,300.00	-	No Exchequer Issued
15. M/S SERINDA AGENCIES LTD	514,000.00	28-JUN-2015	-	514,000.00	-	No Exchequer Issued
16. M/S PEKIMOTH AGENCIES	400,900.00		-	400,900.00	-	No Exchequer Issued
17. M/S METOILITAN AGENCIES	135,000.00		-	135,000.00	-	No Exchequer Issued
18. M/S KENBAN ENTERPRISES	78,810.00	15-JUN-2015	-	78,810.00	-	No Exchequer Issued
19. M/S CINEMA TECHNOLOGIES LTD	197,100.00	21-MAY-2015	-	197,100.00	-	No Exchequer Issued
20. M/S CHARVISHO GENERAL MERCHANTS	39,260.00	28-MAY-2015	-	39,260.00	-	No Exchequer Issued
21. M/S KIKWI SALES AND SERVICES	425,620.00	10-JUN-2015	-	425,620.00	-	No Exchequer Issued
22. M/S STEJAPAT ENTERPRISES	8,475.00	16-JUN-2015	-	8,475.00	-	No Exchequer Issued
23. M/S BLANDINA ENTERPRISES	283,950.00	20-MAY-2015	-	283,950.00	-	No Exchequer Issued

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
24. M/S SANTEX AGENCIES	142,840.00	20-JUN-2015	-	142,840.00	-	No Exchequer Issued
25. M/S MILLINIEM CONCEPTS	126,000.00	24-JUN-2015	-	126,000.00	-	No Exchequer Issued
26. M/S AMASAN ENTERPRISES	945,000.00	15-JUN-2015	-	945,000.00	-	No Exchequer Issued
27. M/S PAXTECH COMPUTES	51,000.00		-	51,000.00	-	No Exchequer Issued
28. M/S EFFORTFLOW ENTERPRISES	76,650.00	29-JUN-2015	-	76,650.00	-	No Exchequer Issued
29. M/S STIMAL OFFICE SUPPLIERS LTD	411,360.00	24-JUN-2015	-	411,360.00	-	No Exchequer Issued
30. M/S JOMOKWA QUALITY SUPPLIERS	1,058,000.00	30-JUN-2015	-	1,058,000.00	-	No Exchequer Issued
31. M/S AENON ENTERPRISES	754,500.00	20-MAY-2015	-	754,500.00	-	No Exchequer Issued
32. M/S KATEMACH INVESTMENTS	565,473.00	21-MAY-2015	-	565,473.00	-	No Exchequer Issued
33. M/S NICOPA ENTERPRISES	746,350.00	29-JUN-2015	-	746,350.00	-	No Exchequer Issued
34. M/S POPULAR TEXTILE	150,340.00	23-JUN-2015	-	150,340.00	-	No Exchequer Issued
35. M/S WHILTECH INVESTMENTS	140,100.00	19-JUN-2015	-	140,100.00	-	No Exchequer Issued
36. M/S MUTHANE GLOVAL INVESTMENT LTD	210,000.00		-	210,000.00	-	No Exchequer Issued
37. M/S SPASH GENERAL MERCHANTS	295,000.00		-	295,000.00	-	No Exchequer Issued
38. M/S GRANELL AGENCIES	42,000.00	19-JUN-2015	-	42,000.00	-	No Exchequer Issued
39. M/S PATMARP AGENCIES	770,550.00	29-JUN-2015	-	770,550.00	-	No Exchequer Issued
40. M/S COMPUNET DIGITAL SYSTEMS	210,000.00		-	210,000.00	-	No Exchequer Issued
41. M/S RAMJI HARIBHAIC DEVANI LTD	1,199,999.85	03-DEC-2014	-	1,199,999.85	-	No Exchequer Issued
42. M/S RAMJI HARIBHAIC DEVANI LTD	1,199,999.85	03-DEC-2014	-	1,199,999.85	-	No Exchequer Issued
43. M/S TILINAH ENTERPRISES	39,000.00	26-JUN-2015	-	39,000.00	-	No Exchequer Issued
44. M/S KIKWI SALES AND SERVICE	622,500.00	18-JUN-2015	-	622,500.00	-	No Exchequer Issued
45. M/S POPULAR TEXTILE STORE	305,000.00		-	305,000.00	-	No Exchequer Issued
46. M/S POPULAR TEXTILE STORE	305,000.00		-	305,000.00	-	No Exchequer Issued
47. M/S DAKEBRI ENTERPRISES	180,000.00	24-JUN-2015	-	180,000.00	-	No Exchequer Issued
48. M/S KENBAN ENTERPRISES	16,800.00	24-JUN-2015	-	16,800.00	-	No Exchequer Issued
49. M/S KALMAX ENTERPRISES	1,040,000.00	03-JUN-2015	-	1,040,000.00	-	No Exchequer Issued
50. M/S KIROVON GENERAL SUPPLIERS	177,900.00	26-JUN-2015	-	177,900.00	-	No Exchequer Issued
51. M/S BRANDTECH TECHNOLOGIES	181,500.00		-	181,500.00	-	No Exchequer Issued
52. M/S CEDILLA ENTEPRISES	470,000.00	29-JUN-2015	-	470,000.00	-	No Exchequer Issued
53. M/S DYBRAND AGENCIES	43,500.00	24-JUN-2015	-	43,500.00	-	No Exchequer Issued
54. M/S KIMLOX LOGISTICS	300,000.00	20-MAY-2015	-	300,000.00	-	No Exchequer Issued

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
55. M/S KENBAN ENTERPRISES	120,820.00	23-JUN-2015	-	120,820.00	-	No Exchequer Issued
56. M/S VINEYARD NETWORK SERVICES	305,850.00	28-JUN-2015	-	305,850.00	-	No Exchequer Issued
57. M/S NAVICTOWA MARKETING ENTERPRISES	820,000.00	20-MAY-2015	-	820,000.00	-	No Exchequer Issued
58. M/S NGOMWA ENTERPRISES	499,000.00	23-JUN-2015	-	499,000.00	-	No Exchequer Issued
59. M/S CILNEOD KENYA LTD	170,500.00	24-JUN-2015	-	170,500.00	-	No Exchequer Issued
60. M/S TOTAL KENYA LIMITED	385,000.00	28-MAY-2015	-	385,000.00	-	No Exchequer Issued
61. M/S TRIZWOOD TRADERS	19,600.00	19-FEB-2015	-	19,600.00	-	No Exchequer Issued
62. M/S TERRYLAND GENERAL SUPPLY	46,275.00	30-JUN-2015	-	46,275.00	-	No Exchequer Issued
63. M/S DAKIN ENTERPRISES	910,500.00	24-JUN-2015	-	910,500.00	-	No Exchequer Issued
64. M/S TETS INVESTMENTS	993,010.00	24-JUN-2015	-	993,010.00	-	No Exchequer Issued
65. M/S MEDIA EDGE INTERACTIVE LTD	364,271.90		-	364,271.90	-	No Exchequer Issued
66. M/S RAWAMU AGENCIES	243,750.00	28-JUN-2015	-	243,750.00	-	No Exchequer Issued
67. M/S MEDIA EDGE INTERACTIVE LTD	962,800.00		-	962,800.00	-	No Exchequer Issued
68. M/S LENIX GERAL SERVICES	83,000.00		-	83,000.00	-	No Exchequer Issued
69. M/S LERIAN AGENCIES	106,500.00	24-JUN-2015	-	106,500.00	-	No Exchequer Issued
70. M/S DAINS ENTERPRISES	760,000.00	30-JUN-2015	-	760,000.00	-	No Exchequer Issued
71. M/S KEFRA OFFICES SUPPLIES	28,250.00	17-JUN-2015	-	28,250.00	-	No Exchequer Issued
72. M/S EVATON SYSTEMS LTD	263,150.00	15-JUN-2015	-	263,150.00	-	No Exchequer Issued
73. M/S DENALIS MERCHANTS LTD	885,000.00	18-JUN-2015	-	885,000.00	-	No Exchequer Issued
74. M/S LAYRIGHT INVESTMENTS	339,950.00	21-APR-2015	-	339,950.00	-	No Exchequer Issued
75. M/S VITIM AGENCIES	334,420.00	19-JUN-2015	-	334,420.00	-	No Exchequer Issued
76. M/S MENTOR SYSTEMS	93,600.00	21-MAY-2015	-	93,600.00	-	No Exchequer Issued
77. M/S LOWIDA ENTERPRISES	72,300.00	23-MAY-2015	-	72,300.00	-	No Exchequer Issued
78. M/S JAC VENTURE AGENCIES	429,000.00	28-JUN-2015	-	429,000.00	-	No Exchequer Issued
79. M/S MOEL ENTERPRISES	429,000.00	24-JUN-2015	-	429,000.00	-	No Exchequer Issued
80. M/S MENSA GENERAL SUPPLIES	764,000.00	18-JUN-2015	-	764,000.00	-	No Exchequer Issued
81. M/S EVAPIS INVESTMENTS	602,100.00		-	602,100.00	-	No Exchequer Issued
82. M/S REBEKO INVESTMENTS	1,707,000.00	24-JUN-2015	-	1,707,000.00	-	No Exchequer Issued
83. M/S UNI TRIPPLE VENTURES	342,000.00		-	342,000.00	-	No Exchequer Issued
84. M/S AMOS HUSS MUCUUTHI & 2 OTHERS	116,500.00		-	116,500.00	-	No Exchequer Issued
<b>Sub-total</b>	<b>31,244,379.60</b>		-	<b>31,244,379.60</b>	-	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
<b>Supply of Services</b>						
85. M/S ZEALANT TRAVELS	102,520.00		-	102,520.00	-	No Exchequer Issued
86. M/S ATTIC TOURS AND TRAVELS LTD	32,620.00		-	32,620.00	-	No Exchequer Issued
87. M/S AIMAT COMPANY LTD	8,517.00	01-APR-2015	-	8,517.00	-	No Exchequer Issued
88. M/S KENYA POWER	53,444.00		-	53,444.00	-	No Exchequer Issued
89. M/S AFRICAN TOUCH SAFARIS	269,055.00	21-MAY-2015	-	269,055.00	-	No Exchequer Issued
90. M/S AFRICAN TOUCH SAFARIS	101,425.00		0	101,425.00	-	No Exchequer Issued
91. M/S AIMAT COMPANY LTD	75,015.00		0	75,015.00	-	No Exchequer Issued
92. M/S FRATECH MOTORS LTD	271,000.00	24-JUN-2015	0	271,000.00	-	No Exchequer Issued
93. M/S NAIROBINET	175,000.00	27-APR-2015	0	175,000.00	-	No Exchequer Issued
94. M/S CITOCO GENERAL SUPPLIES	18,555.00		0	18,555.00	-	No Exchequer Issued
95. M/S SEASONS RESTAURANTS & HOTELS LTD	744,000.00		0	744,000.00	-	No Exchequer Issued
96. M/S KOBOLA WORKSHOP LTD	296,000.00	21-MAY-2015	0	296,000.00	-	No Exchequer Issued
97. M/S MOMBASA BEACH	230,750.00		0	230,750.00	-	No Exchequer Issued
98. M/S BARCODE KENYA LIMITED	2,640,576.90		0	2,640,576.90	-	No Exchequer Issued
99. M/S GROBAL CONSULTING PARTNERS	1,920,000.00	21-MAY-2015	0	1,920,000.00	-	No Exchequer Issued
100. M/S UNIGLOBE NORTHLINE TRAVEL	205,800.00		0	205,800.00	-	No Exchequer Issued
101. M/S NAIROBI CITY WATER & SEWERAGE CO.	325,451.10		0	325,451.10	-	No Exchequer Issued
102. M/S KABOLA WORKSHOP LTD	106,024.00		0	106,024.00	-	No Exchequer Issued
103. M/S TELCOM KENYA	21,721.90		0	21,721.90	-	No Exchequer Issued
104. M/S BABS SECURITY SERVICES LTD	96,600.00		0	96,600.00	-	No Exchequer Issued
105. M/S COLLEGE OF INSURANCE	72,000.00	03-JUN-2015	0	72,000.00	-	No Exchequer Issued
106. M/S CITOCO GENERAL SUPPLIES	20,768.00	21-MAY-2015	0	20,768.00	-	No Exchequer Issued
107. M/S LIFE COMMUNICATION LTD	220,000.00		0	220,000.00	-	No Exchequer Issued
108. M/S CITOCO GENERAL SUPPLIES	42,480.00	19-JUN-2015	0	42,480.00	-	No Exchequer Issued
109. M/S ATTIC TOURS & TRAVELS LTD	64,440.00		0	64,440.00	-	No Exchequer Issued
110. M/S AFRICAN TOUCH SAFARIS	36,765.00		0	36,765.00	-	No Exchequer Issued
111. M/S ATTIC TOURS & TRAVELS LTD	66,740.00		0	66,740.00	-	No Exchequer Issued
112. M/S MOMBASA BEACH HOTEL	375,000.00	19-FEB-2015	0	375,000.00	-	No Exchequer Issued
113. M/S AFRICAN TOUCH SAFARIS	21,670.00		0	21,670.00	-	No Exchequer Issued
114. M/S TOYOTA KENYA LTD	38,904.00		0	38,904.00	-	No Exchequer Issued

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115. M/S CITOCO GENERAL SUPPLIES	36,285.00	29-APR-2015	0	36,285.00	-	No Exchequer Issued
116. M/S AUTO POWERLINE MOTOS	95,000.00	05-FEB-2015	0	95,000.00	-	No Exchequer Issued
117. M/S CMC MOTORS GROUP LTD	39,086.35		0	39,086.35	-	No Exchequer Issued
118. M/S CMC MOTORS GROUP LTD	52,066.90		0	52,066.90	-	No Exchequer Issued
119. M/S CITOCO GENERAL SUPPLIES	41,837.00	24-JUN-2015	0	41,837.00	-	No Exchequer Issued
120. M/S CITOCO GENERAL SUPPLIES	82,998.00	19-JUN-2015	0	82,998.00	-	No Exchequer Issued
121. M/S CITOCO GENERAL SUPPLIES	84,650.00	19-JUN-2015	0	84,650.00	-	No Exchequer Issued
122. M/S AFRICAN TOUCH SAFARIS	93,440.00		0	93,440.00	-	No Exchequer Issued
123. M/S AIMAT COMPANY LTD	135,773.60	24-MAR-2015	-	135,773.60	-	No Exchequer Issued
124. M/S AIMAT COMPANY LTD	135,773.60	24-MAR-2015	-	135,773.60	-	No Exchequer Issued
125. M/S AIMAT COMPANY LTD	135,773.60	24-MAR-2015	-	135,773.60	-	No Exchequer Issued
126. M/S AIMAT COMPANY LTD	135,773.60	24-MAR-2015	-	135,773.60	-	No Exchequer Issued
127. M/S AIMAT COMPANY LTD	135,773.60	24-MAR-2015	-	135,773.60	-	No Exchequer Issued
128. M/S AIMAT COMPANY LTD	135,773.60	24-MAR-2015	-	135,773.60	-	No Exchequer Issued
129. M/S AIMAT COMPANY LTD	135,773.60	24-MAR-2015	-	135,773.60	-	No Exchequer Issued
130. M/S AIMAT COMPANY LTD	135,773.60	24-MAR-2015	-	135,773.60	-	No Exchequer Issued
131. M/S UNIGLOBE NORTH TRAVEL	166,500.00	17-FEB-2015	-	166,500.00	-	No Exchequer Issued
132. M/S AIMAT COMPANY LTD	75,015.00	18-JUN-2015	-	75,015.00	-	No Exchequer Issued
133. M/S ATTIC TOURS & TRAVELS LTD	163,880.00		-	163,880.00	-	No Exchequer Issued
134. M/S ATTIC TOURS & TRAVELS LTD	68,589.00		-	68,589.00	-	No Exchequer Issued
135. M/S AFRICAN TOUCH SAFARIS	69,500.00		-	69,500.00	-	No Exchequer Issued
136. M/S AIMAAT COMPANY LIMITED	90,999.00	28-JUN-2015	-	90,999.00	-	No Exchequer Issued
137. M/S EUNITEC AGENCIES	188,100.00	26-JUN-2015	-	188,100.00	-	No Exchequer Issued
138. M/S AIMAT COMPANY LIMITED	25,005.00	18-JUN-2015	-	25,005.00	-	No Exchequer Issued
139. M/S AFRICAN TOUCH SAFARIS	59,290.00		-	59,290.00	-	No Exchequer Issued
140. M/S KONZA SAFARIS AND TRAVEL	29,705.00	27-APR-2015	-	29,705.00	-	No Exchequer Issued
141. M/S SEASONS AUTO HARDWARE	717,500.00	20-MAY-2015	-	717,500.00	-	No Exchequer Issued
142. M/S AFRICAN TOUCH SAFARIS	65,000.00		-	65,000.00	-	No Exchequer Issued
143. M/S SAFARICOM LTD	46,887.00		-	46,887.00	-	No Exchequer Issued
144. M/S ATTIC TOURS & TRAVELS LTD	28,310.00		-	28,310.00	-	No Exchequer Issued
145. M/S SEALANT TRAVELS	91,401.00	29-JUN-2015	-	91,401.00	-	No Exchequer Issued

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146. M/S EAC CLOSE BUSINESS AGENCIES	95,020.00	29-JUN-2015	-	95,020.00	-	No Exchequer Issued
147. M/S BENCHY TOURS AND TRAVEL LTD	16,980.00	20-FEB-2015	-	16,980.00	-	No Exchequer Issued
148. M/S NAIROBI NET CO. LTD	167,052.00	03-FEB-2015	-	167,052.00	-	No Exchequer Issued
149. M/S ATTIC TOURS & TRAVELS LTD	98,950.00		-	98,950.00	-	No Exchequer Issued
150. M/S BABS SECURITY SERVICES LTD	46,800.00		-	46,800.00	-	No Exchequer Issued
151. M/S CITOCO GENERAL SUPPLIES	20,883.00	23-APR-2015	-	20,883.00	-	No Exchequer Issued
152. M/S AFRICAN TOUCH SAFARIS	52,650.00		-	52,650.00	-	No Exchequer Issued
153. M/S UTALII HOTEL	63,000.00	20-FEB-2015	-	63,000.00	-	No Exchequer Issued
154. M/S STANDARD GROUP	328,860.00	19-MAY-2015	-	328,860.00	-	No Exchequer Issued
155. M/S BENCHY TOURS AND TRAVEL LTD	110,680.00	20-FEB-2015	-	110,680.00	-	No Exchequer Issued
156. M/S MONCAL TRAVEL 7 TOURS LTD	19,550.00	21-MAY-2015	-	19,550.00	-	No Exchequer Issued
157. M/S STALWART MANAGEMENT CONSULTANCY SERVICES	10,140,163.20	20-APR-2015		10,140,163.20		No Exchequer Issued
158. M/S STALWART MANAGEMENT CONSULTANCY SERVICES	5,070,081.60	4-MAY-2015		5,070,081.60		No Exchequer Issued
<b>Sub-total</b>	<b>28,380,744.75</b>			<b>28,380,744.75</b>		
<b>Grand total</b>	<b>106,164,502.00</b>			<b>106,164,502.07</b>		

**ANNEX 2 - ANALYSIS OF OTHER PENDING PAYABLES**

**Amounts due to Third Parties**

RETENTION MONEY				
	RECEIPT NO.	PAYEE		AMOUNT
	AB122847	Selem Investment Ltd		126,741.70
	4382613	Flolizz Contractors		974,714.90
	4382614	Flolizz Contractors		974,714.90
	4382615	Flolizz Contractors		397,591.75
	10000862	Retention-Mulji Tourism Fund		25,000,000.00

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	009	Retention-Splash		1,148,673.60	-
	<b>Sub-Total</b>			<b>28,622,436.85</b>	

<b>BPRT - RENT DEPOSITS</b>					
<b>DATE</b>	<b>RECEIPT NO.</b>	<b>PAYEE</b>	<b>CASE.NO</b>	<b>AMOUNT</b>	<b>FOLIO</b>
01/04/2011	77994	V. Mbugua	24-Sep	9,000.00	57
01/05/2011	77995	P. Gichuhi	71/10	3,000.00	57
01/05/2011	77996	F. Mutunji	295/08	2,500.00	57
01/11/2011	76955	Kauna & Co.	595/09	140,000.00	58
01/10/2011	76953	J. Nganga	28 (A)/2010	3,000.00	57
17/01/2011	76961	J. Wanyaga	906/2010	11,000.00	58
17/01/2011	76962	M. Mwangi	907/2010	11,250.00	58
18/01/2011	76963	J. Odinja	908/2010	12,500.00	58
18/01/2011	76964	M. Gichuhi	905/2010	22,000.00	58
20/01/2011	76967	Awino Adv	733/07	42,400.00	59
20/01/2011	76970	Dr. Oburu	825/09	24,000.00	59
02/03/2011	76979	F. Mutungi	295/08	2,500.00	60
02/07/2011	76981	R. Muthoni	705/10	15,000.00	60
02/07/2011	76982	S. Kani	705/10	12,000.00	60
02/07/2011	76983	G. Nyaguthi	705/10	15,000.00	60
02/07/2011	76984	S. Njiru	705/10	8,000.00	60
02/07/2011	76985	M. Wachuka	705/10	10,000.00	60
02/07/2011	76986	H. Kamau	705/10	10,000.00	60
02/07/2011	76987	V. Mbugua	705/10	9,000.00	60
02/09/2011	76992	A. Odhiambo	705/10	3,320.00	61
02/09/2011	76993	F. Mbugua	705/10	10,000.00	61
02/09/2011	76994	A. Wambui	705/10	8,000.00	61
02/09/2011	76995	D. Muriuki	705/10	8,000.00	61

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02/10/2011	76996	E. Muchugu	705/10	10,000.00	61
02/10/2011	76997	B. Mugo	705/10	10,000.00	61
02/10/2011	76998	J. Nganga	705/10	3,000.00	61
02/10/2011	76999	J. Mwangi	705/10	8,000.00	61
02/10/2011	77000	L. Wanjiru	705/10	10,000.00	61
02/11/2011	78452	C. Njeri	705/10	10,000.00	61
14/02/2011	78453	M. Karol	705/10	15,000.00	61
14/02/2011	78454	N. Karanja	705/10	13,000.00	61
14/02/2011	78455	W. Wanjira	705/10	20,000.00	62
14/02/2011	78457	L. Mwaniki	705/10	10,000.00	62
16/02/2011	78458	M. Maina	705/10	10,000.00	62
16/02/2011	78459	P. Wanjiru	705/10	10,000.00	62
16/02/2011	78460	J. Maina	705/10	25,000.00	62
17/02/2011	78461	Last Uptron	705/10	15,000.00	62
18/02/2011	78469	A. Kimani	705/10	15,000.00	63
18/02/2011	78470	J. Mwaura	705/10	7,000.00	63
18/02/2011	78471	Z. Njoki	263/08	9,000.00	63
22/02/2011	78475	M. Maina	705/2010	10,000.00	63
24/02/2011	78477	Dr. Alube	734/07	32,270.00	63
25/02/2011	78480	E. Muntu	705/010	10,000.00	64
03/01/2011	78483	J. Nderitu	705/010	90,000.00	64
03/03/2011	78484	V. Mbugua	24-Sep	9,000.00	64
03/04/2011	78485	F. Mutungi	295/08	2,500.00	64
03/04/2011	78486	K. Kirimi	71/010	3,000.00	64
03/07/2011	78488	S. Njoro	705/010	8,000.00	64
03/08/2011	78489	J. Mwangi	705/010	8,000.00	64
03/08/2011	78491	R. Muthoni	705/010	13,500.00	64
03/08/2011	78492	J. Karanja	705/010	9,000.00	64
03/08/2011	78493	B. Mugo	705/010	10,000.00	64

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03/08/2011	78494	S. Kariuki	705/010	12,000.00	64
03/08/2011	78495	P. Wanjiru	705/010	10,000.00	65
03/08/2011	78496	M. Wachuka	705/010	10,000.00	65
03/08/2011	78497	G. Nyaguthi	705/010	13,500.00	65
03/09/2011	78500	L. Wanjiru	705/010	10,000.00	65
03/09/2011	78751	A. Wambui	705/010	8,000.00	65
03/10/2011	78753	A. Odhiambo	21-May	3,320.00	65
03/10/2011	78754	C. Njeri	705/010	10,000.00	65
03/10/2011	78755	J. Nganga	705/010	3,000.00	65
14/03/2011	78759	L. Mwaniki	705/010	9,000.00	65
15/03/2011	78761	M. Wanjiru	705/010	20,000.00	66
16/03/2011	78762	P. Wairimu	22-Jun	6,900.00	66
21/03/2011	78763	M. Karimi	705/010	15,000.00	66
23/03/2011	78765	E. Muchugu	705/010	10,000.00	66
24/03/2011	78767	H. Waigai	705/010	9,000.00	66
24/03/2011	78768	J. Maina	705/010	23,000.00	66
25/03/2011	78769	A. Njoki	705/010	15,000.00	66
28/03/2011	78771	N. Njeri	705/010	13,000.00	66
28/03/2011	78772	S. Ngure	705/010	26,000.00	66
28/03/2011	78774	C. Wanjiru	705/010	20,000.00	67
29/03/2011	78776	J. Mwaura	705/010	9,000.00	67
29/03/2011	78778	Last Upton	705/010	15,000.00	67
30/03/2011	78779	M. Maina	705/010	20,000.00	67
30/03/2011	78780	D. Kiruthi	705/010	10,000.00	67
04/01/2011	78781	V. Mbugua	24-Sep	9,000.00	67
04/05/2011	78782	F. Mutungi	295/08	2,500.00	67
04/05/2011	78785	P. Kariuki	194/011	8,000.00	67
04/05/2011	78786	G. Muiruri	194/011	16,000.00	67
04/05/2011	78789	P. Gichuki	71/010	3,000.00	68

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04/08/2011	78796	J. Nganga	280/010	3,000.00	68
04/11/2011	78797	A. Irungu	194/011	8,000.00	68
04/11/2011	78798	J. Muthoni	705/010	8,000.00	68
04/12/2011	78799	R. Muthoni	705/010	13,500.00	68
13/04/2011	78800	F. Mbugua	705/010	10,000.00	68
13/04/2011	79951	S. Njoro	705/010	8,000.00	68
14/04/2011	79952	E. Wamude	194/011	10,000.00	68
15/04/2011	79953	N. Njeri	705/010	13,000.00	69
15/04/2011	79954	M. Mwaniki	705/010	9,000.00	69
18/04/2011	79956	G. Nyaguthi	705/010	13,500.00	69
19/04/2011	79957	E. Musunga	705/010	8,700.00	69
20/04/2011	79958	M. Karani	705/010	13,680.00	69
21/04/2011	79960	L. Wanjiru	705/010	10,000.00	69
26/04/2011	79961	A. Erick	59/011	10,400.00	69
26/04/2011	79963	Dr. Obura	733/010	42,400.00	69
27/04/2011	79964	Cecilia Njeri	705/10	10,000.00	69
27/04/2011	79966	A. Wambui	194/011	8,000.00	70
05/04/2011	79970	V. Mbugua	24-Sep	9,000.00	70
05/04/2011	79972	F. Mutunji	295/05	2,500.00	70
05/10/2011	79981	J. Onyango	284/010	3,000.00	71
05/10/2011	79982	M. Mwangi	825/09	12,000.00	71
05/12/2011	79985	S. Njoro	705/010	8,000.00	71
16/05/2011	79988	K. Wachaga	20/011	14,000.00	71
17/05/2011	79990	D. Nyota	04-Jul	10,000.00	71
25/05/2011	79993	E. Waithera	429/09	13,000.00	72
25/05/2011	79994	V. Mbugua	29-Sep	9,000.00	72
06/06/2011	79995	F. Mutungi	295/08	2,500.00	72
06/06/2011	79996	P. Gichuki	71/010	3,000.00	72
06/10/2011	80452	K. Wachaga	20/011 Kiambu	3,500.00	72

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06/10/2011	80453	J. Nganga	281/010	3,000.00	72
24/06/2011	80464	K. Chege	19/2011	16,000.00	73
27/06/2011	80466	E. Muntu	299/2002	3,800.00	73
30/06/2011	80467	V. Mbugua	24-Sep	9,000.00	73
07/08/2011	80469	F. Mutungi	295/08	2,500.00	74
07/08/2011	80476	A. Odhiambo	21-May	3,320.00	74
07/11/2011	80479	Dr. Alube	734/2007	42,900.00	74
07/12/2011	80480	V. W. Mbugua	269/2011	79,000.00	74
13/07/2011	80481	J. Waira	845/2010	30,000.00	75
13/07/2011	80482	B. Kilonzo	881/2010	60,000.00	75
14/07/2011	80484	D. Nyota	Apr-07	20,000.00	75
19/07/2011	80485	P. Kioko	31/2011	4,500.00	75
21/07/2011	80486	M. Wangare	140/2002	15,400.00	75
28/07/2011	80489	M. Maraga	461/2011	3,500.00	75
08/03/2011	80494	V. Mbugua	24/2009	9,000.00	76
08/04/2011	80495	J. Kiara	845/2010	30,000.00	76
08/04/2011	80496	F. Mutungi	295/2008	2,500.00	76
08/10/2011	81460	J. Nganga	284/2010	3,000.00	76
22/08/2011	81466	Esther	429/2007	6,000.00	77
23/08/2011	81467	Agnes Wambui	194/2011	8,000.00	77
23/08/2011	81468	Margaret Wanjiru	705/010	30,400.00	77
23/08/2011	81469	Ziporah Njoki	705/010	10,000.00	77
23/08/2011	81470	Lucy Mwaniki	705/010	19,000.00	77
23/08/2011	81471	Lucy Wanjiru	705/010	19,000.00	77
23/08/2011	81472	Monicah Maina	705/010	19,000.00	77
09/01/2011	81475	V. W. Mbugua	24-Sep	9,000.00	78
09/05/2011	81476	Faustine Mutungi	295/2008	2,500.00	78
09/07/2011	81478	Francis Mbugua	705/010	8,000.00	78
09/08/2011	81482	Joseph Nganga	284/2010	3,000.00	78

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09/12/2011	81487	W. Thige	598/2011	10,250.00	78
13/09/2011	81489	Mary Nailantei	518/2011	44,000.00	79
15/09/2011	81496	Stephen Njoro	553/2011	14,600.00	79
15/09/2011	81497	Peris Wanjiru	705/010	20,000.00	79
15/09/2011	81499	Agnes Wambui	194/2011	8,000.00	79
15/09/2011	81500	Lucy Wanjiru	705/2010	10,000.00	79
20/09/2011	82351	Peris Wanjiru	705/2010	10,000.00	79
23/09/2011	82354	Lucy Mwaniki	705/2010	10,000.00	80
23/09/2011	82356	Michael Mwaura	825/09	18,000.00	80
10/04/2011	82363	V. W. Mbugua	24-Sep	9,000.00	80
10/04/2011	82364	Kimani Wachaga	20/011	3,500.00	80
10/04/2011	82365	Faustine Mutungi	295/08	2,500.00	80
10/10/2011	82373	A. Odhiambo	21-May	3,320.00	81
10/10/2011	82375	Joseph Nganga	234/010	3,000.00	81
21/10/2011	82333	Catherine Wanjiru	705/010	10,000.00	82
24/10/2011	82385	Agnes Wanjeri	553/011	16,000.00	82
25/10/2011	82387	Margaret Wanjiru	705/2010	20,000.00	82
26/10/2011	82388	Mary Wachuka	553/011	19,000.00	82
26/10/2011	82389	Faith Kimani	553/011	15,200.00	82
26/10/2011	82390	Mary Wachuka	553/011	19,000.00	82
26/10/2011	82391	Faith Kamau	553/011	15,200.00	82
26/10/2011	82392	Cecilia Njeri	705/010	10,000.00	83
11/02/2011	82398	Boniface Mugo	553/011	19,000.00	83
11/03/2011	82399	V. W. Mbugua	24-Sep	9,000.00	83
11/04/2011	82400	Mary Wachuka	553/011	9,500.00	83
11/04/2011	82453	Stephen Njoro	553/011	14,600.00	83
11/04/2011	82454	Faustine Mutungi	295/08	2,500.00	83
11/10/2011	82460	Juma Waweru	410/09	9,000.00	84
11/10/2011	82461	Joseph Nganga	284/010	3,000.00	84

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16/11/2011	82464	Agnes Wangari	553/011	8,000.00	84
25/11/2011	82472	Agnes Wambui	194/2011	8,000.00	85
25/11/2011	82473	Lucy Wanjiru	705/010	10,000.00	85
29/11/2011	82476	Cecilia Njeri	705/010	10,000.00	85
12/02/2011	82479	Elizabeth Muchunga	705/010	27,000.00	85
12/05/2011	82481	V. W. Mbugua	24-Sep	9,000.00	86
12/05/2011	82483	Stephen Njoro	553/2011	14,600.00	86
12/05/2011	82484	Faustine Mutungi	295/2008	2,500.00	86
12/08/2011	82486	Joseph Nganga	284/2010	3,000.00	86
13/12/2011	82491	Peter Macharia	194/2011	16,000.00	86
15/12/2011	82494	Peris Wanjiru	705/2010	10,000.00	86
16/12/2011	82496	Agnes Wangari	553/2011	8,000.00	87
16/12/2011	82497	Eunice Wamucii	194/2011	10,000.00	87
21/12/2011	84453	Dr. H. O. Obura	733/07	57,000.00	87
22/12/2011	84454	Judy Mwangi	705/010	8,000.00	87
22/12/2011	84455	Maurice Onyango	204/2011	35,000.00	87
01/05/2012	84459	Stephen Njoro	553/011	14,600.00	87
01/05/2012	84460	Cecilia Njeri	705/010	20,000.00	87
01/05/2012	84461	Faustine Mutungi	295/08	2,500.00	89
01/09/2012	84464	V. W. Mbugua	24-Sep	9,000.00	89
01/10/2012	84468	Joseph Nganga	284/2010	3,000.00	89
01/12/2012	84470	Michael Kungu	101/1999	4,000.00	89
13/01/2012	84472	Sarah Wanjiru	02-Aug	4,200.00	89
16/01/2012	84473	Kimani Wachaga	20/2011	10,500.00	90
17/01/2012	84475	Mary Wachuka	553/2011	9,500.00	90
27/01/2012	84479	Eunice Wamucii	194/2011	10,000.00	90
27/01/2012	84480	Kevin Chege	19/2011	16,000.00	90
02/01/2012	84483	Lucy Mwaniki	705/2010	20,000.00	90
02/03/2012	84484	Kimani Wachaga	20/2011	3,500.00	90

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02/07/2012	84489	Faustine Mutungi	295/08	2,500.00	91
02/07/2012	84490	V. W. Mbugua	24-Sep	9,000.00	91
02/08/2012	84491	Kevin Chege	19/2011	16,000.00	91
02/09/2012	84494	Kevin Chege	19/2011	4,000.00	91
02/09/2012	84495	Kimani Wachaga	20/2011	3,500.00	91
13/02/2012	84498	Kimani Wachaga	20/2011	3,500.00	91
02/10/2012	84499	Joseph Nganga	284/2010	3,000.00	92
21/02/2012	86454	Margaret Wanjiru	795/2010	30,000.00	92
23/02/2012	86457	Peter Macharia	194/2011	8,000.00	92
03/05/2012	86461	Kimani Wachaga	20/2011	3,500.00	92
03/07/2012	86464	V. W. Mbugua	24/2009	9,000.00	93
03/07/2012	86462	Faustine Mutungi	295/08	2,500.00	93
03/09/2012	86468	Eunice Wamucii	194/2011	10,000.00	93
03/09/2012	86470	Joseph Nganga	234/2012	3,000.00	93
15/03/2012	86477	Cecilia Njeri	705/2010	20,000.00	93
20/03/2012	86482	Stephen Njoro	553/2011	14,600.00	94
21/03/2012	86484	Peter Macharia	194/2011	16,000.00	94
23/03/2012	86486	Ann Njoki	705/2011	15,000.00	94
04/02/2012	86490	Judy Mwangi	705/2010	8,000.00	94
04/05/2012	86491	Faustine Mutungi	295/2008	2,500.00	94
04/05/2012	86493	Mary Wachuka	553/2011	19,000.00	95
04/10/2012	86494	James Waweru	470/07	9,000.00	95
04/10/2012	86496	Joseph Nganga	284/2010 Nyeri	3,000.00	95
04/11/2012	86498	Kimani Wachaga	20/2011	3,500.00	95
24/04/2012	87454	Ann Njoki	705/2010	1,500.00	95
05/08/2012	87458	Faustine Mutungi	295/08	2,500.00	96
05/10/2012	87464	Paul Kioko	31/2011	4,500.00	96
05/10/2012	87465	Joseph Nganga	281/2010	3,000.00	96
05/11/2012	87467	Eunice Wamucii	194/2011	10,000.00	96

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22/05/2012	87471	Catherine Wanjiru	705/2012	20,000.00	97
31/05/2012	87481	M. Mungai & Adv Co	705/2010	20,000.00	97
06/04/2012	87483	Kimani Wachaga	20/2011	3,500.00	98
06/07/2012	87485	Faustine Mutungi	295/2008	2,500.00	98
06/11/2012	87490	Joseph Nganga	284/2010	3,000.00	98
13/06/2012	87494	Mary Wachuka	553/2011	19,000.00	98
13/06/2012	87495	Boniface Mugo	553/2011	28,500.00	98
14/06/2012	87496	Agnes Wangari	553/011	16,000.00	99
14/06/2012	87499	Catherine Wanjiru	705/010	40,000.00	99
14/06/2012	87500	Judy Muthoni	705/010	8,000.00	99
15/06/2012	89952	Stephen Njoro	553/2011	43,800.00	99
18/06/2012	89953	Agnes Wangari	553/2011	16,000.00	99
20/06/2012	89954	Peter Kariuki	194/2011	8,000.00	99
20/06/2012	89955	George Nganga	19/2012	120,000.00	99
22/06/2012	89956	Elizabeth Muchunga	705/2010	75,000.00	99
28/06/2012	89959	Peter Macharia	194/2011	8,000.00	100
28/06/2012	89960	Monicah Achieng	181/2011	12,000.00	100
07/05/2012	89966	George Stephen	19/2012	20,000.00	100
07/05/2012	89967	Judy Muthoni	705/2010	8,000.00	100
07/09/2012	89969	Joseph H. Nganga	28/2010	3,000.00	100
07/09/2012	89970	Jutistine Mutungi	295/2008	2,500.00	100
17/07/2012	89976	Simon S. Soya	16/2012	33,400.00	101
19/07/2012	89979	Mary Wachuka	553/2011	19,000.00	101
20/07/2012	89980	Alex Odhiambo	21/2005	3,320.00	101
20/07/2012	89981	Kimani Wachaga	20/2011	3,500.00	101
27/07/2012	89985	Eunice Wamucii	194/2011	10,000.00	101
08/03/2012	89989	Joseph Nganga	284/2010	3,000.00	102
08/06/2012	89990	George Nganga	19/2012	20,000.00	102
08/07/2012	89993	Justine Mutungi	295/2008	2,500.00	102

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08/08/2012	89995	Peter Macharia	194/2011	16,000.00	102
08/09/2012	89996	Judy Muthoni	705/2010	8,000.00	102
13/08/2012	89997	Alex Odhiambo	21/2005	3,320.00	102
13/08/2012	90000	Stephen Njoro	553/2011	14,600.00	103
30/08/2012	90710	Haka Transporters	345/12	5,000.00	103
09/05/2012	90713	Peter Macharia	194/2011	8,000.00	103
09/06/2012	90715	George Nganga	19-Dec	20,000.00	103
09/06/2012	90716	Joseph Njanje	12-Dec	4,500.00	103
09/07/2012	90718	Festive Mutungi	295/08	2,500.00	103
13/09/2012	90724	Judy Mutungi	705/10	8,000.00	104
25/09/2012	90727	Anne Njoki Kimani	705/10	30,000.00	104
10/04/2012	90736	Joseph Mwaura	705/010	54,000.00	104
10/05/2012	90739	George Nganga	19-Dec	20,000.00	105
10/05/2012	90740	Faustine Mutungi	295/08	2,500.00	105
10/10/2012	90742	Mary Wachuka	553/011	19,000.00	105
10/12/2012	90743	John Irungu	345/2012	3,000.00	105
15/10/2012	90744	Threshol Ltd	263/08	8,000.00	105
16/10/2012	90746	Wilburi Gachu	587/12	36,000.00	105
18/10/2012	90749	Judy Mwangi	705/10	8,000.00	105
30/10/2012	90750	Kimani Wachaga	20-Nov	3,500.00	106
11/05/2012	91958	Monicah Achieng	19/012 Thika	20,000.00	106
11/09/2012	91965	Festive Mutungi	295/08	2,500.00	106
16/11/2012	91968	Stephen Mwaura	11/09 Mrng	5,000.00	107
16/11/2012	91969	Trishal Ltd	263/08	8,000.00	107
20/11/2012	91972	Joseph Mwaura	705/010 NBI	10,000.00	107
20/11/2012	91973	Peter Macharia	194/012 NBI	8,000.00	107
22/11/2012	91974	Judy Mwangi	705/010 NBI	8,000.00	107
23/11/2012	91977	Stephen Njoro	553/011 NBI	29,200.00	107
12/06/2012	91986	George Nganga	19/012 Thika	20,000.00	108

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12/06/2012	91987	David Nguku	4/07 Thika	30,000.00	108
12/11/2012	91990	Faustine Mutungi	295/08	2,500.00	108
18/12/2012	91994	Threshol Ltd	263/08 NBI	8,000.00	109
24/12/2012	91996	Kingoo Wanjau	25/012	7,700.00	109
01/04/2013	92000	Faustine Mutungi	295/08 NBI	2,500.00	109
01/10/2013	92952	Isaack Mwangi	678/012 NBI	5,000.00	109
01/11/2013	92957	Thompsons Product	18/013 NBI	137,500.00	110
01/11/2013	92958	Dominic Munyoki	34/012	6,000.00	110
01/11/2013	92959	George Nganga	19/012	20,000.00	110
28/1/2013	92967	Dominic Munyoki	34/012	3,000.00	110
29/1/2013	92969	Osundwa & Co.	822/012	200,000.00	110
02/08/2013	92976	George Nganga	19/2012 THK	20,000.00	111
02/08/2013	92978	Faustine Mutungi	295/08 NBI	2,500.00	111
02/11/2013	92979	James Kagonia	843/2012 NBI	45,000.00	111
02/12/2013	92981	Inuka Transporter	345/012 NBI	25,000.00	111
02/12/2013	92982	Wilson Gachu	587/012 NBI	36,000.00	111
19/2/2013	92985	Trishal Ltd	263/08	8,000.00	112
19/2/2013	92986	Kimani Wachaga	20/011	3,500.00	112
19/2/2013	92987	Stephen Njoro	553/011	29,200.00	112
27/2/2013	92990	George Waweru	844/2012	16,000.00	112
03/01/2013	92992	Pius Oyaro	90/2011	4,000.00	112
03/08/2013	92996	Faustine Mutungi	295/08	2,500.00	112
03/12/2013	92997	George Nganga	19/012	20,000.00	112
03/12/2013	92998	Trishal Ltd	263/08	8,000.00	113
13/3/2013	95951	Nyota	4/07	30,000.00	113
14/3/2013	95954	Isaack Mwangi	678/012	10,000.00	113
14/3/2013	95957	Sarah Wanjiru	2/08	4,200.00	113
19/3/2013	95961		90/2011	2,000.00	113
22/3/2013	95964	Sarah Wanjiru	2/08	4,200.00	113

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04/03/2013	95968	Pentephan Ltd	181/2012	255,612.00	114
04/05/2013	95970	Stephen Mwaura	11/06 Mrng	5,000.00	114
04/10/2013	95970	James Kagonia	843/012	30,000.00	114
04/10/2013	95977	Daniel Wanjohi	7/013	10,000.00	114
04/11/2013	95978	Sarah Wanjiru	2/08	4,200.00	114
04/12/2013	95980	Trisha & Co/	263/08	8,000.00	114
22/4/2013	95981	Isaack Mwangi	678/010	5,000.00	114
29/4/2013	95988	George Nganga	19/2012	20,000.00	115
29/4/2013	95989	Antony Njuge	581/2012	10,000.00	115
05/02/2013	95992	Wilson Gachu	581/2012	18,000.00	115
05/02/2013	95993	Justus Gituma	387/08	13,000.00	115
05/03/2013	95994	Paul Kioko	31/011	4,500.00	115
05/06/2013	95995	Faustine Mutungi	295/08	2,500.00	115
05/06/2013	95999	James Kagonia	843/012	15,000.00	116
05/07/2013	96951	Sadik Imaana	447/12	48,000.00	116
05/08/2013	96953	Ahmed O. Bachani	787/010	43,188.00	116
05/09/2013	96954	Isaack Mwangi	678/012	5,000.00	116
05/10/2013	96955	Osundwa & Co.	822/012	500,000.00	116
05/10/2013	96956	George Nganga	19/012	20,000.00	116
05/10/2013	96957	Justus Gituma	387/08	13,000.00	116
20/5/2013	96962	Kimani Wachaga	20/2011	3,500.00	117
23/5/2013	96963	Ahmed O. Bachani	787/2010	43,188.00	117
24/5/2013	96964	Mativo & Co. Advo	127/013	81,834.00	117
27/5/2013	96965	Wachanga Kimani	20/11	3,500.00	117
28/5/2013	96966	Pius Oyaro	90/2012	4,000.00	117
30/5/2013	96967	Margaret Wambura	902/012	3,500.00	117
06/03/2013	96970	Kimani Wachaga	20/011	3,500.00	117
06/03/2013	96971	Kimani Wachaga	20/011	3,500.00	117
06/05/2013	96975	James Kagonia	843/012 NBI	15,000.00	118

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06/05/2013	96976	Faustine Mutungi	295/08 NBI	2,500.00	118
06/10/2013	96979	George Nganga	19/012	20,000.00	118
06/11/2013	96980	Justus Gituma	387/08 C NBI	12,900.00	118
06/12/2013	96981	Chanty Nyambura	382/013 NBI	14,000.00	118
25/6/2013	96991	David Nyota	4/07	30,000.00	119
07/02/2013	96995	Charity Nyambura	382/013	14,000.00	119
07/02/2013	96996	Charity Nyambura	382/014	14,000.00	119
07/04/2013	96998	James Kagonia	843/012	15,000.00	119
16/7/2013	97955	George Nganga	19/012	20,000.00	120
16/7/2013	97956	Justus Gituma	387/08	12,900.00	120
16/7/2013	97957	Faustine Mutungi	295/08	2,500.00	120
22/7/2013	97962	Stephen Mwaura	11/06	5,000.00	120
08/02/2013	97966	Antony Njuge	581/012	10,000.00	121
08/02/2013	97967	Antony Njuge	581/012	10,000.00	121
08/02/2013	97968	James Kagonia	843/012	15,000.00	121
08/06/2013	97970	George Stephen	19/012	20,000.00	121
08/06/2013	97971	Faustine Mutungi	295/08	2,500.00	121
08/06/2013	97973	Charity Nyambura	382/013	14,000.00	121
13/8/2013	97974	Justus Gituma	387/08	12,900.00	121
14/8/2013	97976	Stephen Njoro	553/07	29,200.00	121
27/8/2013	97982	David Njoka	4/07	20,000.00	122
09/02/2013	97984	Antony Gichuki	581/013	10,000.00	122
09/05/2013	97988	George Nganga	19/2012	20,000.00	122
09/05/2013	97990	James Kagonia	843/012	15,000.00	123
09/06/2013	97991	Faustine Mutungi	295/08	2,500.00	123
09/10/2013	97992	Charity Nyambura	382/013	14,000.00	123
17/9/2013	97994	Justus Gituma	387/08	12,900.00	123
19/09/2013	97997	Mary Mwangi	10/2013	6,000.00	123
30/9/2013	98251	Antony Njuge	581/012	10,000.00	123

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10/07/2013	98254	Sammy Nganga	385/013	75,000.00	124
10/07/2013	98255	James Kagonia	843/012	15,000.00	124
10/07/2013	98256	Faustine Mutungi	395/08	2,500.00	124
10/08/2013	98257	Charity Nyambura	382/013	14,000.00	124
10/08/2013	98258	Cosocorine Mutio	24/013	16,000.00	124
10/08/2013	98259	George Nganga	19/2012	20,000.00	124
10/09/2013	98261	Christopher Gitau	14/010 KMB	3,000.00	124
21/10/2013	98267	Justus Gituma	387/08	12,900.00	125
11/04/2013	98269	Cosocorine Mutio	24/013	4,000.00	125
11/05/2013	98270	George Nganga	19/2012	20,000.00	125
11/05/2013	98271	James Kagonia	843/012	15,000.00	125
11/05/2013	98272	Christopher Gitau	14/2010 KMB	8,000.00	125
11/05/2013	98273	Antony Gichuki	581/013	10,000.00	125
11/05/2013	98274	Faustine Mutungi	295/08	2,500.00	125
11/05/2013	98277	Charity Nyambura	389/013	14,000.00	125
11/11/2013	98278	Stephen Mwaura	11/06	5,000.00	125
11/12/2013	98279	Stephen Njoro	553/07	14,600.00	125
11/12/2013	98280	Nguku Njoka	4/07	30,000.00	126
14/11/2013	98283	Fredrick Nzusu	706/013	10,000.00	126
14/11/2013	98284	Justus Gituma	387/08	12,900.00	126
11/09/2013	98288	Antony Gichuki	582/012	10,000.00	126
12/05/2013	98290	Justus Gituma	387/07	12,900.00	126
12/05/2013	98291	George Nganga	19/012	20,000.00	126
12/06/2013	98293	James Kagonia	843/012	15,000.00	127
12/09/2013	98294	Faustine Mutungi	295/08	2,500.00	127
12/09/2013	98295	Christopher Gitau	14/012	8,000.00	127
12/09/2013	98296	Cosocorine Mutio	24/013	4,000.00	127
17/12/013	98299	Stephen Njoro	553/07	14,600.00	127
17/12/013	98951	Charity Nyambura	385/2013	14,000.00	127

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30/12/2013	98952	Cosocorine Mutio	24/013	4,000.00	127
30/12/2013	98953	Antony Njuge	581/012	10,000.00	127
01/07/2014	98954	Faustine Mutungi	295/08	2,500.00	127
01/08/2014	98956	George Nganga	19/2012	20,000.00	128
01/08/2014		James Kagonia	843/012	15,000.00	128
01/09/2014	98959	Christopher Gitau	14/2010	8,000.00	128
16/1/2014	98966	Charity Nyambura	383/013	14,000.00	128
21/1/2014	98970	Justus Gituma	387/08	12,900.00	128
22/1/2014	98971	Sarah Wanjiru	2/05	8,450.00	129
02/04/2014	98973	Antony Gichuki	581/012	10,000.00	129
02/05/2014	98974	Cosocorine Mutio	24/2012	4,000.00	129
02/05/2014	98975	James Kagonia	843/012	15,000.00	129
02/05/2014	98976	Faustine Mutungi	295/08	2,500.00	129
02/06/2014	98977	Christopher Gitau	14/010	8,000.00	129
02/07/2014	98978	Multiple Hauliers	291/011	150,000.00	129
02/07/2014	98980	George Nganga	19/012	20,000.00	129
02/10/2014	98981	Margaret Wambura	902/012	7,000.00	129
02/12/2014	98983	Stephen Njoro	553/07	14,600.00	129
19/2/2014	98989	Kimani Wachaga	20/012	8,500.00	130
19/2/2014	98990	Nelly Wambui	45/013	10,000.00	130
19/2/2014	98991	Justus Gituma	387/08	12,900.00	130
19/2/2014	98992	James Kagonia	843/012	15,000.00	130
03/07/2014	98999	Cosocorine Mutio	24/013	4,000.00	131
03/11/2014	99000	Christopher Gitau	14/010	8,000.00	131
03/12/2014	99953	Stephen Nganga	19/012	20,000.00	131
03/12/2014	99954	Sarah Wanjiru	2/08	4,200.00	131
13/3/2014	99955	Faustine Mutungi	295/08	2,500.00	131
18/3/2014	99956	Justus Gituma	387/08	12,900.00	131
31/8/2014	99960	Antony Njuge	581/012	10,000.00	131

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04/04/2014	99964	Christopher Gitau	14/010	8,000.00	132
04/07/2014	99967	Cosocorine Mutio	24/13	4,000.00	132
04/07/2014	99968	Faustine Mutungi	295/08	2,500.00	132
04/07/2014	99969	Stephen Nganga	19/012	20,000.00	132
04/08/2014	99971	Nelly Wambui	45/013	3,500.00	132
15/4/12014	99972	James Kagonia	843/012	15,000.00	132
16/4/14	99973	David Nyota	4/07	20,000.00	132
28/4/2014	99978	Mary Wanjiru	2/08	4,200.00	133
28/4/2014	99979	Stephen Mwaura	11/06	7,000.00	133
29/4/2014	99980	Antony Njuge	581/012	10,000.00	133
05/02/2014	99981	Peris Wacera	17/014	48,000.00	133
05/05/2014	99982	Faustine Mutungi	295/08	2,500.00	133
05/05/2014	99983	Mativo & Co. Advo	127/013	80,655.80	133
05/06/2014	99986	Stephen Nganga	19/013	20,000.00	133
05/07/2014	99987	Cosocorine Mutio	24/013	4,000.00	133
05/08/2014	99989	Christopher Gitau	14/10	8,000.00	134
05/12/2014	99990	Kimani Wachaga	20/11	7,000.00	134
05/12/2014	99991	Pentephan Ltd	18/012	255,612.00	134
13/5/2014	99993	David Nyota	4/07	20,000.00	134
14/5/2014	99995	Multiple Hauliers	291/011	150,000.00	134
16/5/2014	99996	Paul Kioko	31/011	4,500.00	134
21/5/2014	99997	Justus Gituma	387/08	12,900.00	134
30/5/2014	99998	James Kagonia	387/08	15,000.00	134
06/04/2014	100000	Cosocorine Mutio	24/010	4,000.00	134
06/05/2014	99252	Kimani Wachaga	20/011	3,500.00	135
06/05/2014	99253	George Nganga	19/012	20,000.00	135
06/06/2014	99255	Faustine Mutungi	295/08	2,500.00	135
13/6/2014	99261	Christopher Gitau	14/010	8,000.00	135
16/6/2014	99262	Antony Njuge	581/012	10,000.00	135

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17/6/2014	99263	Justus Gituma	387/08	12,900.00	135
20/6/2014	99264	Sarah Wanjiru	9/08	4,200.00	135
30/6/2014	99270	Antony Njuge	581/012	10,000.00	136
07/04/2014	99273	Christopher Gitau	14/010	8,000.00	136
07/08/2014	99276	George Nganga	19/012	20,000.00	136
07/09/2014	99277	Faustine Mutungi	295/08	2,500.00	136
07/07/2014	99278	Mativo & Co. Advo	127/13	81,394.00	136
16/7/2014	99281	Stephen Njoroge	553/07	43,800.00	137
22/7/2014	99282	James Kagonia	843/012	15,000.00	137
23/7/2014	99283	Kimani Wachaga	20/11	3,500.00	137
24/7/2014	99284	Justus Gituma	387/08	12,900.00	137
28/7/2014	99288	Pentephan Ltd	181/012	255,612.00	137
28/7/2014	99289	Sarah Wanjiru	2/08	4,200.00	137
31/7/2014	99290	Cosocorine Mutio	24/014	4,000.00	137
31/7/2014	99291	Antony Njuge	581/012	10,000.00	137
08/06/2014	99294	Stephen Nganga	19/2012	20,000.00	137
08/06/2014	99295	Cosocorine Mutio	24/014	4,000.00	137
08/08/2014	99297	Faustine Mutungi	295/08	2,500.00	138
08/08/2014	99299	James Kagonia	843/012	15,000.00	138
15/8/2014	4951	Christopher Gitau	14/010	8,000.00	138
19/8/2014	4952	Justus Gituma	387/08	12,900.00	138
19/8/2014	4953	James Kagonia	843/012	15,000.00	138
19/8/2014	4954	J. M. Njenga		56,000.00	138
29/8/2014	4957	Sarah Wanjiru	12/08	4,200.00	139
29/8/2014	4958	Antony Njuge	581/012	10,000.00	139
29/8/2014	4959	Pentephan Ltd	18/012	255,612.00	139
09/08/2014	4963	Faustine Mutungi	295/08	2,500.00	139
09/08/2014	4964	Christopher Gitau	14/010	8,000.00	139
09/08/2014	4983	George Nganga	19/012	20,000.00	141

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09/09/2014	4985	Dorcas Mwende	49/014	15,000.00	141
18/9/2014	4990	Justus Gituma	387/08	12,900.00	141
19/9/2014	4991	E. M. Wachira & Co.	512/014	40,000.00	141
29/9/2014	4992	Stanley Kimani	122/014	700.00	141
29/9/2014	4993	Pentephan Ltd	181/012	255,612.00	141
29/9/2014	4994	Dorcas Mwende	49/014	15,000.00	141
30/9/2014	4995	Antony Njuge	581/012	10,000.00	141
30/9/2014	4997	E. M. Kimani	538/14	5,000.00	142
10/01/2014	4998	Raphael Tabu	511/14	14,000.00	142
10/02/2014	4998	Stanley Kimani	122/14	5,000.00	142
10/03/2014	4453	John Mwangi	25/14	16,500.00	142
10/06/2014	14454	Stephen Thairu	32/014	16,500.00	142
10/06/2014	14455	Multiple Hauliers	291/011	150,000.00	142
10/07/2014	14473	Kimani Wachaga	20/011	3,500.00	143
10/07/2014	14474	Murungi Philimon	270/014	12,000.00	143
10/08/2014	14475	George Nganga	19/12	20,000.00	143
10/08/2014	14476	Faustine Mutungi	295/08	2,500.00	143
10/10/2014	14478	James Kagonia	843/12	15,000.00	143
10/10/2014	14479	Christopher Gitau	14/010	8,000.00	144
23/10/2014	14481	Justus Gituma	387/08	12,900.00	144
27/10/2014	14483	Sarah Wanjiru	2/08	8,400.00	144
30/10/2014	14484	Winfred Kaniaro	29/B/14	8,000.00	144
30/10/2014	14488	Neno Sacco	270/14	12,000.00	144
30/10/2014	14489	Antony Njuge	581/12	10,000.00	144
31/10/2014	14490	John Mwaura	28/014	4,500.00	144
31/10/2014	14491	Stephen Thairu	32/014	4,500.00	144
11/05/2014	14493	Stephen Nganga	19/12	20,000.00	145
11/06/2014	12760	E. M. Wachira & Co.	512/014	40,000.00	146
11/06/2014	12761	J. M. Njomo	198/014	19,000.00	146

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11/07/2014	12762	Faustine Mutungi	295/08	2,500.00	146
11/11/2014	12767	Christopher Gitau	14/012	8,000.00	146
11/12/2014	12768	F. N. Kimani	538/014	2,500.00	146
13/11/2014	12770	Mativo & Co. Advo	127/013	40,000.00	147
18/11/2014	12771	J. M. Ngenoalo	198/014	14,000.00	147
19/11/2014	12772	Justus Gituma	387/08	12,900.00	147
25/11/2014	12773	Addy Kashir	749/014	8,000.00	147
25/11/2014	12774	Winfred Kaniaro	298/014	10,000.00	147
28/11/2014	12775	Susan Wanjiru	779/014	40,000.00	147
28/11/2014	12776	Antony Njuge	581/012	10,000.00	147
12/08/2014	12800	Faustine Mutungi	295/08	2,500.00	148
16/12/2014	14903	Mativo & Co. Advo	127/011	41,389.00	149
19/12/2014	14904	Pentephan Ltd	181/012	255,612.00	149
19/12/2014	14905	Pentephan Ltd	181/012	255,612.00	149
19/12/2014	14906	Justus Gituma	387/08	12,900.00	149
19/12/2014	14908	J. M. Njenga		14,000.00	149
19/12/2014	14909	Antony Njuge	581/012	10,000.00	149
01/06/2015	14924	Faustine Mutungi	295/08	2,500.00	150
01/07/2015	14933	Stephen Nganga		20,000.00	151
01/08/2015	14935	Margaret Wamuyu		4,000.00	151
01/08/2015	14936	Elizabeth Nyambura		2,000.00	151
01/08/2015	14938	Susan Mwangi		20,000.00	151
01/12/2015	14942	Mohammed Madhan		780,000.00	151
01/12/2015	19943	Kimani Wachaga		3,500.00	151
16/1/2015	14944	Justus Gitau	387/08	12,900.00	152
19/1/2015	14945	Pentephan Ltd	181/014	255,612.00	152
19/1/2015	14946	Christopher Gitau	14/012	8,000.00	152
21/1/2015	14947	Stephen Thairu		9,000.00	152
21/1/2015	14948	John Maina		9,000.00	152

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21/1/2015	14949	Stella Nyaguthi		10,000.00	152
26/1/2015	14950	Paul Kioko	31/011	9,000.00	152
30/1/2015	14951	Agina Ass	1/15	30,000.00	152
30/1/2015	14952	Antony Njuge	581/013	10,000.00	152
30/1/2015	14954	Kimani Wachaga	20/012	3,500.00	152
02/03/2015	13655	Ezekiel Mbugua	13/015	24,000.00	152
02/06/2015	13659	Grace Wambui	389/014	5,000.00	153
02/06/2015	13660	Joseph Kamau	389/014	5,000.00	153
02/09/2015	13685	Julius Kiroma	539/014	10,000.00	155
02/10/2015	13686	Faustine Mutungi	295/08	2,500.00	155
13/2/2015	13687	Susan Wanjiru	779/014	20,000.00	155
16/2/2015	13688	Christopher Gitau	14/2012	8,000.00	155
16/2/2015	13689	Addy Kashir	749/014	5,500.00	155
19/2/2015	13690	Mary Njoki	21/014	8,000.00	155
23/2/2015	13691	Pentephan Ltd	181/012	255,612.00	155
27/2/2015	13692	Samuel Gitau	15/2015	22,000.00	155
27/2/2015	13693	Timotheo Wachira	16/015	14,000.00	155
03/02/2015	13694	Ezekiel Mbugua	13/015	12,000.00	155
03/03/2015	13695	James Kagonia	843/013	15,000.00	155
03/03/2015	13696	Patrick Gichari	36/14	10,000.00	155
03/04/2015	13698	Samuel Gitonga	38/14	21,600.00	156
03/04/2015	13699	Antony Njuge	581/012	10,000.00	156
03/04/2015	13700	Justus Gituma	387/08	12,900.00	156
03/04/2015	5451	Pentephan Ltd	181/014	255,612.00	156
03/05/2015	5452	Rahab Mogare	116/011	25,000.00	156
03/06/2015	5453	James Kagonia	843/12	15,000.00	156
03/10/2015	5480	Susan Wanjiru	779/014	20,000.00	157
03/10/2015	5481	Regina Misunda & Charles Ongolla		10,000.00	157
03/10/2015	5483	Joseph Kamau	391/14	2,500.00	157

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03/10/2015	5484	Grace Wambui	393/14	2,500.00	157
03/10/2015	5485	Elizabeth Nyambura	390/14	4,000.00	157
13/3/2015	5486	Christopher Gitau	14/010	8,000.00	157
17/3/2015	5487	Mary Njoki	21/14	8,000.00	157
17/3/2015	5488	Faustine Mutungi	295/08	2,500.00	158
18/3/2015	5489	Samuel Gitau	15 & 16/15	11,000.00	158
18/3/2015	5490	Sarah Wanjiru	12/08	16,800.00	158
18/3/2015	5491	Geoffrey Njoroge	704/14	20,000.00	158
20/3/2015	5492	Justus Gituma	387/08	12,900.00	158
20/3/2015	5494	Timotheo Wachira	16/15	7,000.00	158
26/3/2015	5495	Sarah Wanjiru	2/14	4,200.00	158
26/3/2015	5496	Newton Muriuki	31/14	10,000.00	158
26/3/2015	5497	Pentephan Ltd	181/014	255,612.00	158
31/3/2015	5498	Antony Njuge	581/012	10,000.00	158
04/07/2015	5499	Ezekiel Mbugua	13/15	12,000.00	158
04/09/2015	5351	Elizabeth Wainaina	116/15	25,000.00	158
04/09/2015	5353	Susan Wanjiru	779/014	20,000.00	158
04/10/2015	5354	Emma Wambui	104/014	6,000.00	158
04/10/2015	15355	Christopher Gitau	14/10	8,000.00	158
14/4/2015	15357	Wilson Mwaura	22/15	10,000.00	159
23/4/2015	15358	Veronica Matoko	13/015	27,000.00	159
23/4/2015	15359	Faustine Mutungi	295/08	2,500.00	159
23/4/2015	15361	Mativo & Co. Advo	127/014	81,385.00	159
24/4/2015	15363	James Kagonia	843/012	15,000.00	159
27/4/2015	15370	Pentephan Ltd	181/012	255,612.00	159
28/4/2015	15371	Alex Kimani	30/015	7,000.00	159
29/4/2015	15372	Geoffrey Njoroge	704/014	10,000.00	159
29/4/2015	15373	Jane Karumba	152/015	25,000.00	159
30/4/2015	15374	Antony Njunge	581/012	10,000.00	159

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05/04/2015	15375	Francis Ndegwa	152/015	30,000.00	159
05/04/2015	15376	Justus Njoroge	152/015	7,000.00	159
05/04/2015	15377	James Gitau	152/15	8,000.00	160
05/04/2015	15378	Regina Nyambura	152/15	35,000.00	160
05/04/2015	15379	Ezekiel Mbugua	13/15	12,000.00	160
05/05/2015	15380	Daniel Kiromo	152/15	35,000.00	160
05/06/2015	15383	Jennifer Njeri	152/15	35,000.00	160
05/08/2015	15385	Susan Wanjiru	779/14	20,000.00	160
05/08/2015	15386	Oliver Mwawuda	254/15	20,500.00	160
05/11/2015	15387	Wilson Mwaura	22/15	10,000.00	160
05/12/2015	15388	Martha Nyoki Kariuki	152/015	35,000.00	160
05/12/2015	15389	Martha Nyoki Kariuki	152/015	25,000.00	160
05/12/2015	15390	Faustine Mutungi	295/08	2,500.00	160
14/5/2015	15391	Pauline Waithera	1042&1043/9	16,000.00	161
14/5/2015	15392	Christopher Gitau	14/010	8,000.00	161
19/5/2015	15394	Justus Gituma	387/008	12,900.00	161
19/5/2015	15395	Mary Njoki		8,000.00	161
25/5/2015	15396	Alex Chege	313/15	12,000.00	161
29/5/2015	15397	Antony Njuge	581/012	10,000.00	161
28/5/2015	15398	James Gitau	152/15	8,000.00	161
06/02/2015	15399	David Murai	152/15	6,000.00	161
06/02/2015	15400	George Njeri	152/15	7,000.00	161
29/5/2015	15701	Julius Njoroge	152/015	35,000.00	161
28/5/2015	15702	Dorcas Kigaya	152/015	5,000.00	161
29/5/2015	15703	Caroline Maina	152/15	5,000.00	161
29/5/2015	15705	Florence Waweru	152/15	5,000.00	162
29/5/2015	15706	Timothy Saitate	152/15	7,000.00	162
29/5/2015	15707	Nahashon Njuguna	152/15	14,000.00	162
29/5/2015	15708	Paul Odondi	152/15	10,000.00	162

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29/5/2015	15709	Lucy Njeri	152/15	6,000.00	162
29/5/2015	15710	Purity Njeri	152/15	7,000.00	162
29/5/2015	15711	Jane Karumba	152/15	25,000.00	162
29/5/2015	15712	Regina Nyambura	152/15	35,000.00	162
29/5/2015	15713	Margaret Nyokabi	152/15	7,000.00	162
29/5/2015	15714	Martha Wambi	152/15	7,000.00	162
06/08/2015	15715	Stephen Njoroge	553/011	130,000.00	162
06/02/2015	15716	Pentephan Ltd	181/011	155,612.00	162
06/10/2015	15719	Oliver Mwawuda	254/15	20,500.00	163
06/10/2015	15720	David Kiromo	152/015	35,000.00	163
06/11/2015	15721	Faustine Mutungi	295/015	2,500.00	163
06/11/2015	15722	Nancy Akinyi	152/015	26,000.00	163
06/11/2015	15723	Francis Ndegwa	152/015	30,000.00	163
06/11/2015	15724	Kimani Kahuro Advo.	136/14	727,680.00	163
06/12/2015	15727	Christopher Gitau	14/10	8,000.00	163
06/12/2015	15728	Jennifer Njeri	152/15	35,000.00	163
06/12/2015	15729	Susan Wanjiru	779/014	20,000.00	163
15/6/2015	15730	Simon Kimani	152/015	67,670.00	163
16/6/2015	15731	Rev. Jared Indeti	742/013	36,540.00	163
18/6/2015	15732	David Mwala	152/015	5,000.00	163
18/6/2015	15733	Dorcas Wanjeri	152/015	10,000.00	163
18/6/2015	15734	Rose Kinuthia	152/15	5,700.00	164
18/6/2015	15735	John Muigai	152/15	7,000.00	164
18/6/2015	15736	James Gitau	152/15	8,000.00	164
18/6/2015	15737	Faith Wairimu	152/15	5,700.00	164
18/6/2015	15738	Purity Njeri	152/15	5,700.00	164
18/6/2015	15739	Martha Njoki	152/15	56,550.00	164
18/6/2015	15740	Justus Gituma	381/008	12,900.00	164
22/6/2015	15741	Irene Njeri & Co.	285/15	104,400.00	164

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22/6/2015	15742	James Kagonia	843/12	15,000.00	164
23/6/2015	15743	Julius Njoroge	152/15	7,000.00	164
23/6/2015	15744	Regina Nyambura	152/015	3,500.00	164
	<b>Sub-Total</b>			<b>15,035,349.80</b>	
<b>GENERAL DEPOSITS</b>					
	<b>RECEIPT NO.</b>	<b>PAYEE</b>		<b>AMOUNT</b>	
	4382644	Kenya Utalii College		500,000.00	
	4382945	Catering Levy Tust Fund-Smithonian		1,414,595.60	
	4382946	Smithsonian-Contribution		3,000,000.00	
	335900	Catering Levy Tust Fund-Smithonian		138,400.00	
	<b>Sub-Total</b>			<b>5,052,995.60</b>	
	<b>GRAND TOTAL</b>			<b>48,710,782.25</b>	

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**ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER**

<b>Asset class</b>	<b>Historical Cost (Kshs) 2014/15</b>	<b>Historical Cost (Kshs) 2013/14</b>
Land	0.00	0.00
Buildings and structures	0.00	0.00
Transport equipment	164,250,000.00	107,350,000.00
Office equipment, furniture and fittings	0.00	0.00
ICT Equipment, Software and Other ICT Assets	200,477,900.00	192,453,400.00
Other Machinery and Equipment	0.00	0.00
Heritage and cultural assets	0.00	0.00
Intangible assets	0.00	0.00
<b>Total</b>	<b>364,727,900.00</b>	<b>299,803,400.00</b>

**ANNEX 4- ANALYSIS OF TRANSFER TO OTHER GOVERNMENT ENTITIES-CURRENT AND CAPITAL GRANTS**

<b>DATE</b>	<b>P.V NO.</b>	<b>PARASTATAL NAME</b>	<b>CHARGEABLE ACCOUNT</b>	<b>RECURRENT</b>	<b>DEVELOPMENT</b>
21/10/2014	<b>1730</b>	KENYATTA INT. CONVENTION CENTRE	0-1181001401-2630101	20,000,000.00	
17/04/2015	<b>5798</b>	KENYATTA INT. CONVENTION CENTRE	0-1181001401-2630101	20,000,000.00	
			<b>TOTAL</b>	<b>40,000,000.00</b>	
21/10/2014	<b>1703</b>	KENYA TOURIST BOARD	0-1181001903-2630101	275,000,000.00	
1/28/2015	<b>3990</b>	KENYA TOURIST BOARD	0-1181001903-2630101	110,000,000.00	
1/28/5015	<b>3991</b>	KENYA TOURIST BOARD	0-1181001903-2630101	31,000,000.00	
3/3/2015	<b>4448</b>	KENYA TOURIST BOARD	0-1181001903-2630101	134,000,000.00	
6/29/2015	<b>10111</b>	KENYA TOURIST BOARD	1-1181001903-2220209		5,000,000.00
5/2/2015	<b>4513</b>	KENYA TOURIST BOARD	1-1181001903-2630101		141,000,000.00
			<b>TOTAL</b>	<b>550,000,000.00</b>	<b>146,000,000.00</b>
1/9/2014	<b>439</b>	BOMAS OF KENYA	0-1181001902-2630101	100,000,000.00	

**STATE DEPARTMENT FOR COMMERCE AND TOURISM**

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**For the year ended June 30, 2015 (Kshs'000)**

DATE	P.V NO.	PARASTATAL NAME	CHAGEABLE ACCOUNT	RECURRENT	DEVELOPMENT
21/01/2015	3992	BOMAS OF KENYA	0-1181001902-2630101	50,000,000.00	
8/4/2015	6396	BOMAS OF KENYA	0-1181001902-2630101	50,000,000.00	
			<b>TOTAL</b>	<b>200,000,000.00</b>	
3/9/2014	449	BRAND KENYA BOARD	0-1181001908-2630101	39,550,000.00	
28/01/2015	3992	BRAND KENYA BOARD	0-1181001908-2630101	39,550,000.00	
28/06/2015	9628	BRAND KENYA BOARD	1-1181001908-2630201		12,000,000.00
28/06/2015	9634	BRAND KENYA BOARD	1-1181001908-2630201		28,000,000.00
28/06/2015	9634	BRAND KENYA BOARD	1-1181001903-2630201		12,000,000.00
			<b>TOTAL</b>	<b>79,100,000.00</b>	<b>52,000,000.00</b>
28/08/2014	A7608337	KENYA UTALII COLLEGE	0-1181001904-2630101	48,000,000.00	
21/01/2015	3997	KENYA UTALII COLLEGE	0-1181001904-2630101	48,000,000.00	
27/08/2014	A760847	KENYA UTALII COLLEGE	1-1181001904-2630201		31,890,000.00
2/2/2015	4002	KENYA UTALII COLLEGE	1-1181001904-2630201		15,945,000.00
4/14/2015	5902	KENYA UTALII COLLEGE	1-1181001904-2630201		15,945,000.00
28/06/2015	9632	KENYA UTALII COLLEGE	1-1181001904-2630201		50,000,000.00
			<b>TOTAL</b>	<b>96,000,000.00</b>	<b>113,780,000.00</b>
19/05/2015	8020	TOURISM FUND	1-1181001906-2630201		311,422,211.00
			<b>TOTAL</b>		<b>311,422,211.00</b>
1/9/2014	438	KENYA INVESTMENT AUTHORITY	0-1181000509-2630101	90,000,000.00	
2/2/2015	4707	KENYA INVESTMENT AUTHORITY	0-1181000509-2630101	90,000,000.00	
6/29/2015	7469	KENYA INVESTMENT AUTHORITY	0-1181000509-2630101	40,000,000.00	
6/29/2015	9633	KENYA INVESTMENT AUTHORITY	1-1181001903-2630201		50,000,000.00
6/29/2015	9853	KENYA INVESTMENT AUTHORITY	1-1181001903-2630201		15,000,000.00
27/04/2015	4813	KENYA INVESTMENT AUTHORITY	1-1181001903-2211311		41,000,000.00
28/06/2015	STD280615A	KENYA INVESTMENT AUTHORITY	1--1181000509-2630101	50,000,000.00	
			<b>TOTAL</b>	<b>270,000,000.00</b>	<b>106,000,000.00</b>

**STATE DEPARTMENT FOR COMMERCE AND TOURISM**

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DATE	P.V NO.	PARASTATAL NAME	CHAGEABLE ACCOUNT	RECURENT	DEVELOPMENT
1/9/2014	437	EXPORT PROMOTION COUNCIL	0-1181000601-2630101	130,282,793.00	
2/28/2015	3994	EXPORT PROMOTION COUNCIL	0-1181000601-2630101	130,282,793.00	
5/5/2015	7432	EXPORT PROMOTION COUNCIL	0-1181000601-2630101	200,000,000.00	
<b>TOTAL</b>				<b>460,565,586.00</b>	
16/10/2014	1677	TOURISM R. AUTHORITY-ELDORET	0-1181001801-2630101	2,595,400.00	
16/10/2014	1678	TOURISM R. ATHORITY-KISUMU	0-1181001801-2630101	2,739,070.00	
16/10/2014	1676	TOURISM R. ATHORITY-NAKURU	0-1181001801-2630101	4,169,400.00	
16/10/2014	1679	TOURISM R. ATHORITY-NYERI	0-1181001801-2630101	2,516,850.00	
16/10/2014	1679	TOURISM R. ATHORITY-MOMBASA	0-1181001801-2630101	3,025,000.00	
16/10/2014	1679	TOURISM R. ATHORITY-MALINDI	0-1181001801-2630101	2,869,400.00	
28-02--2015	3999	TOURISM R. AUTHORITY-ELDORET	0-1181001801-2630101	3,742,900.00	
28-02--2015	3995	TOURISM R. ATHORITY-KISUMU	0-1181001801-2630101	2,906,070.00	
28-02--2015	3996	TOURISM R. ATHORITY-NAKURU	0-1181001801-2630101	5,054,400.00	
28-02--2015	3998	TOURISM R. ATHORITY-NYERI	0-1181001801-2630101	3,283,600.00	
28-02--2015	4000	TOURISM R. ATHORITY-MOMBASA	0-1181001801-2630101	3,265,800.00	
28-02--2015	4001	TOURISM R. ATHORITY-MALINDI	0-1181001801-2630101	2,902,000.00	
30-06-2015	VARIOUS	TRA HQTRS OPERATION	0-1181001801-2630101	30,917,682.25	
30-06-2015	VARIOUS	TRA CLASSIFICATION	1-1181001903-2630201		16,000,000.00
30-06-2015	VARIOUS	HEADQUARTERS TOURISM OPERATIONS	1-1181001903-2630201		102,084,597.00
<b>TOTAL</b>				<b>69,987,572.25</b>	<b>118,084,597.00</b>
<b>TOTAL GRANTS TO PARASTATALS 2014/2015 FINANCIAL YEAR</b>				<b>1,765,653,158</b>	<b>847,286,808</b>