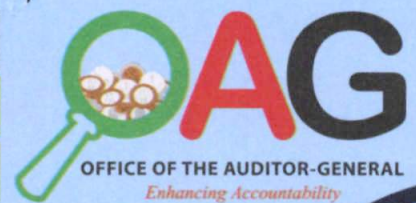


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REPUBLIC OF KENYA



REPORT

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OF

THE AUDITOR-GENERAL

ON

RECEIVER OF REVENUE
REVENUE STATEMENTS

PAPERS LAID	
DATE	17/12/20
TABLED BY	Sen. (Dr.) Telegae
COMMITTEE	
CLERK AT THE TABLE	Tiffany

FOR THE YEAR ENDED
30 JUNE, 2025

COUNTY GOVERNMENT OF NYANDARUA



Revised 30th June 2025



RECEIVER OF REVENUE
(County Government of Nyandarua)

REVENUE STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025

**Transitional IPSAS Statements/Prepared in accordance with Accrual Basis of Accounting
Method under the International Public Sector Accounting Standards (IPSAS)**



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*Receiver Of Revenue
County Government of Nyandarua
Revenue Statements for the Period Ended 30th June 2025*

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1. Acronyms and glossary of terms

a) Acronyms

CA	County Assembly
CIDP	County Integrated Development Plan
COB	Controller of Budget
CRF	County Revenue Fund
FY	Financial Year
IPSAS	International Public Sector Accounting Standards
NT	National Treasury
OSR	Own Source Revenue
PFM	Public Finance Management
PFMA	Public Finance Management Act
PSASB	Public Sector Accounting Standards Board
ROR	Receiver of Revenue

b) Key terms

Comparative FY Comparative Prior Financial Year

Fiduciary Management The key management personnel who had financial responsibility.

2. Key Entity Information and Management

Nyandarua County Government is constituted as per the Constitution of Kenya, 2010. Its mandates are stipulated by the Fourth Schedule of the Constitution of Kenya and are discharged by Departments through the implementation of projects and programmes. These projects and programmes are allocated funds through the County Budgeting process which is cyclical. The County is charged with the responsibility of providing a variety of services to residents within its area of jurisdiction. These include the services that were hitherto provided by the Defunct Local Authority and the ones that have been transferred from the National Government. The County is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. The Governor is supported by an Executive Committee in carrying out the mandate as stipulated in the Constitution. The County Executive Committee Member for Finance, Economic Planning and ICT is in charge of the County Treasury. The receiver of revenue falls under the County Treasury thus the head of the County Treasury provides for the policy direction on revenue collection, streams and others.

(a) Background information

Regulation 61 of the PFM Regulations 2015 intimates that a receiver of revenue designated by the County Executive Committee Member under section 157 of the Act, shall be responsible for the collection of; and accounting -for, such items of revenue as the County Executive Committee Member may specify. The receiver of revenue is to be domiciled in the Department of Finance, Economic, Planning and ICT. At the County Executive Committee level, the receiver of revenue is represented by the County Executive Committee Member for Finance, Economic Planning and ICT who is responsible for the general policy and strategic direction of the receiver of revenue. The receiver of revenue is designated as a receiver by the County Executive Committee member for Finance, in accordance with section 157 of the PFM Act.

In promotion of efficiency, Regulation 62 prescribes that the receiver of revenue shall, in accordance with section 158 of the Act, authorize a public officer or any of the county government entities to be a collector of revenue for County Government for the collection of, and accounting for, such items of revenue as the receiver of revenue may specify.

(b) Principal activities

The receiver of revenue collects revenue and remits to the County Revenue Fund (CRF).

(c) Key Management Team

The County Government of Nyandarua day-to-day management of revenue is under the following:

- County Executive Committee Member for Finance
- Chief Officer, Finance
- Chief Officer, Revenue and ICT
- Director, Revenue
- Chief Officer - Health Services
- Chief Officer - Education, Children, Gender Affairs, Culture & Social Services
- Chief Officer - Agriculture, Livestock & Fisheries
- Chief Officer - Tourism, Cooperative Development, Trade & Industrialization
- Chief Officer - Water, Environment, Climate Change and Natural Resources
- Chief Officer - Lands, Physical Planning & Urban Development
- Chief Officer - Public Works, Roads, Transport, Housing & Ener

(d) County Headquarters

P.O. Box 701 – 20303
County Executive Headquarters,
Ol Kalou, Kenya

(e) Receiver of Revenue Contacts

Telephone: (+254) 020 2660859
E-mail: revenue@nyandarua.go.ke
Website: www.nyandarua.go.ke

(f) Independent Auditor

Auditor General
Kenya National Audit Office

*Receiver Of Revenue
County Government of Nyandarua
Revenue Statements for the Period Ended 30th June 2025*

Anniversary Towers, University Way
P. O. Box 30084
GPO 00100
Nairobi, Kenya

(g) Bankers

Kenya Commercial Bank Ltd.
Revenue Collection Account
P.O. BOX 138-20303
Ol Kalou

Equity Bank.
Revenue Collection Account
P.O. BOX 215-20303
Ol Kalou

Co-Operative Bank Of Kenya
Revenue Collection Account
P.O. BOX 558-20303
Ol Kalou

Family Bank
Revenue Collection Account
P.O. BOX 74145-0200
Nairobi

Diamond Trust Bank
Revenue Collection Account
P.O. BOX 61711-00200
Nairobi

(h) County Attorney


County Executive Headquarters
P.O. Box 701-20303
Ol'kalou

1. Foreword By the CECM Finance, Economic Planning and ICT

It is my great honour to present the Revenue Statements for the County Government of Nyandarua for the financial year ending June 30, 2025. These statements clearly show the County Government's financial performance across various revenue streams and are essential to various stakeholders, county administration, regulatory authorities, and the general public for both transparency and accountability in county revenue collection and financing/finances as per the spirit of the Constitution of Kenya 2010. A comparison of the performance of the same revenue streams is given for the financial year ending 30th June 2025.

The County has instituted new measures to enhance revenue collection in the FY 2024/25 in pursuit of providing resources for the Change Agenda envisaged in the County's third-generation CIDP. These measures are the recruitment of new revenue officers, enhanced revenue officer facilitation, leverage on under-tapped revenue streams, identification of new revenue streams and involvement of all CECM and Chief Officers in revenue collection in their respective departments. In the reporting, the County had a targeted collection of Kshs. 600 million with the highest target the administration and control fees and charges and the single/business permits followed at Kshs 154.3 million and Kshs 123.9 million respectively

In the reporting period, the county had a target of Kshs 600 million and thus recorded an unmet target of Kshs 200.8 million. Actualizing the set target is essential for the implementation of the county budgetary appropriations. A hike in pending bills has always been noted with a rise in uncollected county revenues. The premises highlight the need to ardently pursue meeting the set targets by various county stakeholders to actualize the County's Change Agenda for socio-economic transformation and wealth creation.



.....

Hon. Mary W Kamande
CECM Finance, Economic Planning and ICT

4. Management Discussion and Analysis

Operational Performance

The receiver of revenue has delegated the collection of revenue-to-revenue officers across the County. The collection is done within 7 areas across the 5 Sub-Counties. These are Olkalou, Oljororok, Ndaragwa, Mirangine, Kipipiri, Tulaga and Njabini. The coordination is done by the Sub-County Revenue Officers who report to the Director of Revenue on weekly basis. The Director Revenue subsequently reports to the Chief officer Revenue and ICT.

The PFM Act 2012, Section 133 stipulates that not later than ninety days after passing the Appropriation Bill, the County Assembly shall consider and approve the Finance Bill with or without amendments. This sets anchorage for the collection of revenue starting the 1st of January. The Finance Act, formulated through a participatory approach thus forms the basis for revenue collection in the county as per the provisions of the PFM.

Staff facilitation to undertake field visits and enforcement exercises, provision of motorcycles and motor vehicles for field visits and workshops worked towards enhancement of revenue collection at the county. The Management randomly institutes field visits which mobilises the revenue collection officers to action thereby enhancing the revenue collection.

Revenue automation has provided a framework for easy monitoring, evaluation and reporting of revenue collection across all the County Revenue streams within the seven revenue collection areas.

Financial performance

In the FY 2024/2025, the County collection amounted to Kshs 399,174,474 million having the Single Business Permit highest collection at Kshs. 106.9 million, Administration and control at Kshs 92.5 million and Produce Cess at Ksh. 63.8 million. The Tourism, Cooperative, Trade and Industrialization at Ksh. 118.9 million.

Revenue collection challenges and mitigation measures

The County valuation role guides in the projection of rates payable, this is critical in reflecting current rates payable, this assists in flagging imminent enforcement needs . To ensure seamlessness and optimal charges for various revenue streams, the Lands Department is in the process preparing the valuation role. The county is in the process of implementing the County Spatial plan

For collection of property rates, the County has been using rates system (LAIFOMS) inherited from defunct Local Authority. Currently we have partially migrated to BSK Global technology System for property rate collection. The County is prepared to usher in an Integrated County Revenue Management System (ICRMS) from The national Treasury, an unified revenue system recommended for all Counties.

The County formulated Enforcement Act, the implementation of which has assisted in filling the legislative void that had been experienced before.

Understaffing of the Revenue Directorate has acted as a deterrent to optimal revenue collection. To curb this, additional revenue collectors were deployed, this is expected to improve collection into the future. Full automation and integration of revenue processes are vital to the county’s revenue collection. The county complemented integration of the county pay system.

The table below indicates of the performance of the nine main revenue streams.

REVENUE STREAM	AS AT 30TH JUNE 2025	AS AT 30TH JUNE 2024
Single/Business Permits	106,960,062	83,806,114
Administration Control Fees and Charges	92,505,321	50,529,936

Receiver Of Revenue
County Government of Nyandarua
Revenue Statements for the Period Ended 30th June 2025

Cess	63,816,921	68,205,402
Parking Fees	22,670,447	20,815,390
Physical Planning and Development	19,233,882	15,148,484
Advertising	11,624,880	14,012,204
Property Rent	10,058,051	16,455,121
Market Fees	8,960,893	10,125,257
Land Rates	6,614,366	3,278,915

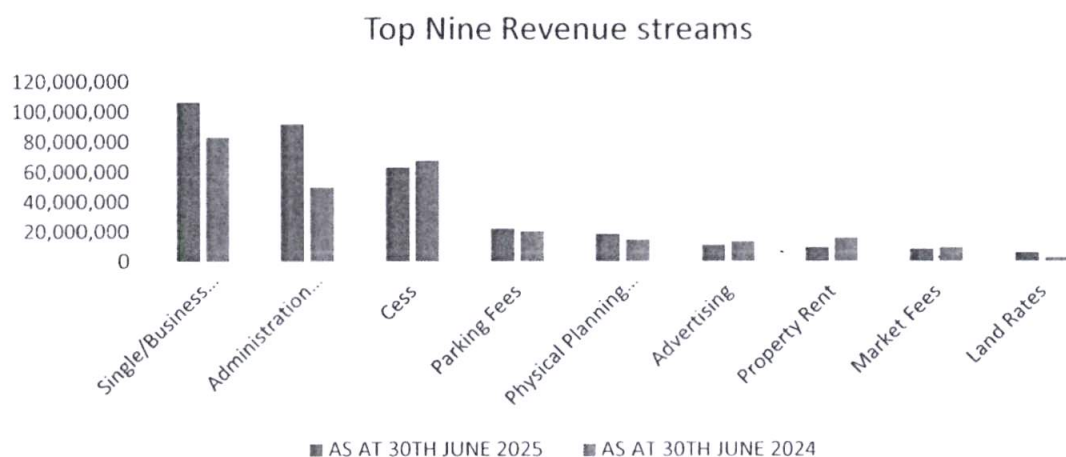


Table 1: Top revenue streams

Figure 1: Top-ten Revenue Streams

The county recorded significant drop in revenue from Cess, Administration and control fees and advertising, This is attributable to the harsh economic condition prevalent during the financial year. However, there was a n increase in revenue from land rates attributed to the waiver that was awarded

Receiver Of Revenue
County Government of Nyandarua
Revenue Statements for the Period Ended 30th June 2025

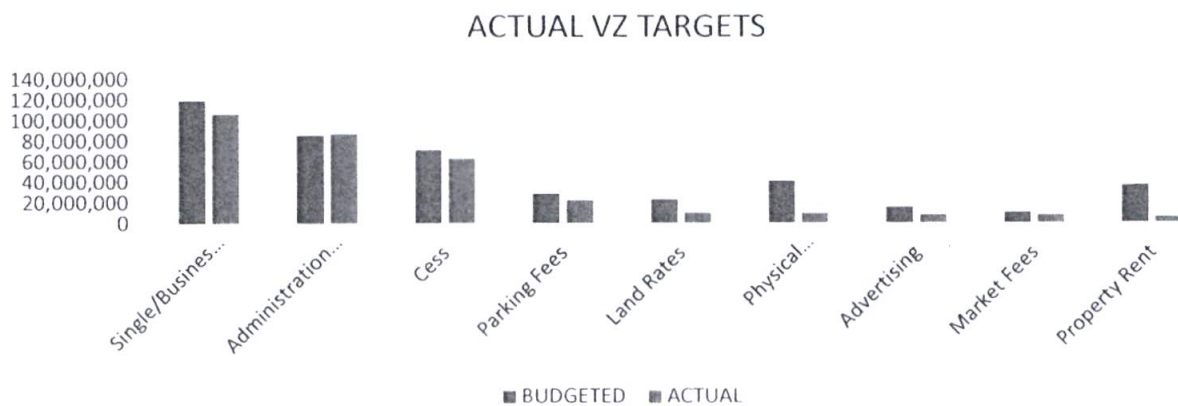
The County was unable to meet the budgeted Own Source Revenue. All the major revenue sources performed below budget, in a nutshell the County achieved a total collection of Kshs 399.1 Million against the budget of Kshs 600 million excluding FIF and Revolving Fund from Agriculture Institutions.

Revenue performance against budget for the major revenue streams is as provided below:

Table 2: Revenue Performance for the Top 9 Revenue Streams

REVENUE STREAM	BUDGETED	ACTUAL	VARIANCE
Single/Business Permits	120,000,000	106,974,979	13,025,021
Administration Control Fees and Charges	86,153,000	87,854,231	-1,701,231
Cess	72,000,000	63,634,815	8,365,185
Parking Fees	29,271,600	23,041,050	6,230,550
Land Rates	24,000,000	10,810,764	13,189,236
Physical Planning and Development	41,262,400	10,020,764	31,241,636
Advertising	16,200,000	8,514,630	7,685,370
Market Fees	11,400,000	8,468,420	2,931,580
Property Rent	37,225,000	6,017,669	31,207,331

Figure 2: Revenue Performance



The county Achieved target in Administration Control. Other revenue streams did not meet the target.

Receiver Of Revenue
County Government of Nyandarua
Revenue Statements for the Period Ended 30th June 2025



Sign.....

Stephen G Kinja
ICPAK NO. 17694

County Receiver of Revenue

***Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2025***

5. Statement of the Receiver of Revenue's responsibilities

Section 165 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, a receiver of revenue for a county government shall prepare an account in respect of the revenue collected, received and recovered by the receiver during that financial year.

The Receiver of Revenue is responsible for the preparation and presentation of the *Receiver of Revenue account*, which gives a true and fair view of the state of affairs of the *Receiver of Revenue* for and as at the end of the FY 30th June, 2025. 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 statement of assets and liabilities of the County Government of Nyandarua,
- (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud,
- (iv) safeguarding the assets of the County Government of Nyandarua,
- (v) selecting and applying appropriate accounting policies, and
- (vi) making accounting estimates that are reasonable in the circumstances.

The Receiver of Revenue in charge accepts responsibility for the *Nyandarua's receiver of revenue* accounts, 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) and relevant legal framework of the Government of Kenya. The Receiver of Revenue is of the opinion that the *Nyandarua's receiver of revenue* account gives a true and fair view of the state of *Nyandarua's receiver of revenue* transactions during the Fy 2024/2025 ended 30th June 2025, and of the *Nyandarua's* statement of assets and liabilities as at that date. The Receiver of Revenue further confirms the completeness of the accounting records maintained, which have been relied upon in the preparation of the *receiver of revenue account* as well as the adequacy of the systems of internal financial control.

The Receiver of Revenue confirms that the County Government of Nyandarua has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable). The Receiver of Revenue confirms that the revenue statements have been prepared in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the Revenue Statements

The *revenue* statements were approved and signed by the Receiver of Revenue on 30/10/2025


Stephen G Kinja
ICPAK NO. 17694
County Receiver of Revenue

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON RECEIVER OF REVENUE – REVENUE STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2025 - COUNTY GOVERNMENT OF NYANDARUA

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on Revenue Statements that considers whether the revenue statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the revenue statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Revenue Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE REVENUE STATEMENTS

Qualified Opinion

I have audited the accompanying transitional IPSAS revenue statements of Receiver of Revenue - Nyandarua County Government set out on pages 1 to 38, which comprise of

the statement of financial position as at 30 June, 2025 and the statement of revenue and disbursements, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the transitional revenue statements present fairly, in all material respects, the financial position of Receiver of Revenue - Nyandarua County Government as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33) and comply with the County Government Act, 2012, the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Un-reconciled variance between Own Source Revenue Reported in Receiver of Revenue (ROR) and County Revenue Fund (CRF)

The statement of revenue and disbursements reflects total revenue from non-exchange and exchange transactions of Kshs. 297,634,898 and Kshs.101,539,576 respectively totaling to Kshs.399,174,474. However, this differs with corresponding County Revenue Fund (CRF) amounts of Kshs.284,749,168 and Kshs.81,203,386 totaling to Kshs.365,952,554 resulting to un-reconciled variance of Kshs.33,221,920.

In the circumstances, the accuracy and completeness of total revenue of Kshs.399,174,474 could not be confirmed.

2. Unsupported County Own Generated Revenue

The statement of revenue and disbursements reflects total County Own Generated Revenue of Kshs.399,174,474 which was not supported by sufficient and appropriate documentation in form of invoices or serialized receipt, collection control sheets and cashbooks for the various income streams.

In the circumstances, the accuracy and completeness of own source revenue amounting to Kshs.399,174,474 could not be confirmed.

3. Unconfirmed Cash Balance

The statement of financial position and as disclosed in Note 31 to the revenue statements reflects a cash and cash equivalents balance of Kshs.2,161,241 from five (5) bank accounts maintained by the Receiver of Revenue at five commercial banks. However, cashbooks and bank reconciliation statements were not provided to support the balances

as required by Regulation 90(1) of Public Finance Management (County Government) Regulations, 2015

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.2,161,241 could not be confirmed.

4. First-time Adoption of IPSAS 33 and Transitional Provisions

The cover page of the financial statements indicated that the financial statements were Transitional IPSAS financial statements / prepared in accordance with the accrual basis of accounting method under the International Public Sector Accounting Standards (IPSAS) instead of indicating one option that was adopted. Further, Note 2 to the financial statements and statement of management responsibilities did not indicate that these are transitional financial statements.

In addition, the Receiver of Revenue did not disclose the specific transitional provisions and measures being taken towards full compliance with IPSAS Accrual Contrary to IPSAS 33 which explicitly requires an entity that utilizes any transition exemptions to clearly disclose the transition provisions that it has applied.

In the circumstances, the financial statements did not comply with the reporting template as prescribed by the Public Sector Accounting Standard Board.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Receiver of Revenue - County Government of Nyandarua Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final revenue budget and actual on comparable basis of Kshs.850,000,000 and Kshs.653,584,835, respectively resulting to under-collection of Kshs.196,415,165 or 23% of the budget.

Included in the final budget of Kshs.850,000,000 is Kshs.243,500,000 and Kshs.10,000,000 relating to hospital fees and revolving fund respectively totaling to Kshs.253,500,000. However, these two revenue streams are used at source and the entities responsible prepared their own revenue statements.

In the circumstances, under collection affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

The progress on follow-up on Auditor's recommendations section of the revenue statements reflects that the following issues raised in the previous year's audit report remained unresolved as at 30 June 2025;

	Financial Year	Audit Issue
1	2023/2024	Long Outstanding Arrears of Revenue
2	2023/2024	Unsupported County Own Generated Receipts
3	2023/2024	Inaccurate Disbursement to County Revenue Fund
4	2023/2024	Unsupported revenue arrears
5	2023/2024	Budgetary Controls and performance
6	2023/2024	Un-budgeted revenue
7	2023/2024	Irregular operation and opening of Bank Account
8	2023/2024	Non appointment of Receiver of Revenue and Revenue Collectors
9	2023/2024	Revenue spent at source
10	2023/2024	Irregular Revenue Collection and Management System Extension
11	2023/2024	Failure to Automate all revenue collection streams
12	2023/2024	Lack of an updated valuation roll
13	2023/2024	Lack of Fraud Management Strategies

No satisfactory explanation was provided for the delay in resolving the issues.

Other Information

The Management is responsible for the Other Information set out on page iii to xii which comprise of Key Entity Information and Management, Foreword by the CECM Finance, Economic Planning and ICT, Management Discussion and Analysis and Statement of Receiver of Revenue's responsibilities. The Other Information does not include the revenue statements and my audit report thereon.

In connection with my audit on the Receiver of Revenue's revenue statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the revenue statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the revenue statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effects of the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

Lack of Risk Management Policy and Disaster Recovery Plan

The Receiver of Revenue did not have a risk management policy or strategy in place and therefore, had no approved processes and guidelines on how to mitigate operational, legal and financial risks contrary to Regulation 158 of the Public Finance Management (County Government Regulations) 2015. Further, the Receiver of Revenue lacks disaster recovery plan or business continuity plan which outlines how it will continue operating during an unplanned disruption in service. Management has also not instituted its own policies and procedures to guide key financial processes and controls for the management of personnel and related expenditure. In Addition, Management did not perform formal risk assessments during the financial year audited.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these revenue statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the revenue statements, Management is responsible for assessing the Receiver of Revenue's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

In addition to the responsibility for the preparation and presentation of the revenue statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the statements comply with the authorities which govern them and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the Receiver of Revenue's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that

effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the revenue statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the revenue statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these revenue statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the revenue statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

11 December, 2025


*Receiver Of Revenue
County Government of Nyandarua
Revenue Statements for the Period Ended 30th June 2025*

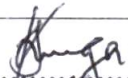
7. Statement of Revenue and Disbursements for the year ended 30th June 2025

	Note	FY 2024/2025 Kshs
Revenue from non-exchange transactions		
Cess	6	63,816,921
Land Rates	7	10,354,412
Single/Business Permits	8	106,960,062
Conservancy Administration	9	1,509,315
Administration Control Fees and Charges	10	92,505,321
Other Fines, Penalties, And Forfeiture Fees	11	1,340,052
Public Health Service Fees	12	1,914,933
Physical Planning and Development	13	19,233,882
Donations/Grants Not Received Through CRF	14	-
Total Revenue from non-exchange transactions		297,634,898
Revenue from exchange transactions		
Parking Fees	15	22,670,447
Market Fees	16	8,960,893
Property Rent	17	38,567,896
Advertising	18	11,624,880
Hospital Fees	19	1,245,078
Hire of County Assets	20	113,810
Sale of assets	21	4,200,000
Park Fees	22	-
Miscellaneous receipts	23	14,156,572
Total Revenue from exchange transactions		101,539,576
Total Revenues (a)		399,174,474
Disbursements		
Disbursements To CRF	24	370,263,443
Disbursements to another County Fund	25	
Bank charges	26	75,193
Waivers and exemptions	27	
Bad debts written off	28	
Provision for bad debts	29	
Total Disbursements and other charges (b)		370,338,636
Other gains/(losses)		
Gain/Loss on foreign exchange transactions	30	
Increase/Decrease in Dues to County Revenue Fund		28,835,838

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 30/10 2025 and signed by:

Receiver Of Revenue
County Government of Nyandarua
Revenue Statements for the Period Ended 30th June 2025


.....
Stephen G Kinja
County Receiver of Revenue
ICPAK NO. 17694



.....
Head of ROR Reporting
CPAK NO.-----

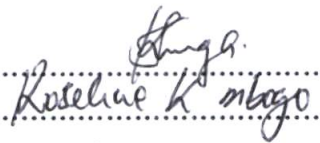
*Receiver Of Revenue
County Government of Nyandarua
Revenue Statements for the Period Ended 30th June 2025*

8. Statement of Financial Position as at 30th June 2025

	Not e	FY2024/202 5	Opening Statement 1st July 2024
		Kshs	Kshs
Current Assets			
Cash and Cash Equivalents	31	2,161,841	5,575,893.00
Receivables from non-Exchange transactions	32	3,740,046	151,058,970.52
Receivables from Exchange transactions	33	66,403,743	250,327,427.47
Total Current Assets		72,305,630	406,962,290.99
Total Assets(A)			406,962,290.99
Financial Liabilities			
Payables-Due to CRF	34	72,305,630	5,575,893.00
Revenue Received in Advance	35		-
accumulated surplus			401,386,397.99
Total Financial Liabilities (B)		72,305,630	406,962,290.99

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 _____ 2025 and signed by:


.....
Stephen G Kinja
County Receiver of Revenue
ICPAK NO. 17694


.....
Roseline K Mbogo
Head of ROR Reporting
CPAK NO.-----

*Receiver Of Revenue
County Government of Nyandarua
Revenue Statements for the Period Ended 30th June 2025*

9. Statement of Cash Flows for the Year Ended 2025

	Note	FY2024/2025
		Kshs
Operating Activities		
Receipts		
Cess		63,816,921
Land Rate		6,614,366
Single/Business Permits		106,960,062
Conservancy Administration		1,477,315
Administration Control Fees and Charges		92,505,321
Other Fines, Penalties, And Forfeiture Fees		1,340,052
Public Health Service Fees		1,914,933
Physical Planning and Development		19,233,882
Donations/Grants Not Received Through CRF		-
Parking Fees		22,670,447
Market Fees		8,960,893
Property Rent		10,058,051
Advertising		11,624,880
Hospital Fees		1,245,078
Hire of County Assets		113,810
Sale of assets		4,200,000
Park Fees		-
Miscellaneous receipts		14,156,572
revenue received in advance		
Total Receipts		366,892,583
Payments		
Disbursements To CRF		370,231,443
Bank charges		75,193
Total Payments		370,306,636
Net Cash from operating Activities		-3,414,053
Cash and Cash Equivalent as at 1 st July 2024	31	5,575,894
Cash and Cash Equivalent as at 30th June 25	31	2,161,841

Receiver Of Revenue
County Government of Nyandarua
Revenue Statements for the Period Ended 30th June 2025

10. Statement of Comparison of Budget vs Actual Amounts for Year Ended 30th June 2025


Receipts	Original Targets	Adjustments	Final Targets	Actual On Comparable Basis	Budget Realization Difference	% of Realization
	A	B	C=A+B	D	E=C-D	F=D/C %
County Own Source Revenue	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Cess	72,000,000	-	72,000,000	63,816,921	8,183,079	89%
Land Rate	24,000,000	-	24,000,000	6,614,366	17,385,634	28%
Single/Business Permits	123,975,000	-	123,975,000	106,960,062	17,014,938	86%
Parking Fees	29,271,600	-	29,271,600	22,670,447	6,601,153	77%
Market Fees	11,400,000	-	11,400,000	8,960,893	2,439,107	79%
Property Rent	43,900,000	-	43,900,000	10,058,051	33,841,949	23%
Advertising	16,200,000	-	16,200,000	11,624,880	4,575,120	72%
Hospital Fees	243,500,000	-	243,500,000	280,662,803	- 37,162,803	115%
Public Health Service Fees	6,500,000	-	6,500,000	1,914,933	4,585,067	29%
Physical Planning and Development	66,582,400.00	-	66,582,400	19,233,882	47,348,518	29%
Hire of County Assets	512,000	-	512,000	113,810	398,190	22%
Conservancy Administration	4,865,000.00	-	4,865,000	1,509,315	3,355,685	31%
Administration Control Fees and Charges	154,378,000.00	-	154,378,000	92,505,321	61,872,679	60%
Proceeds from sale of assets	20,000,000	-	20,000,000	4,200,000	15,800,000	21%
Park Fees	11,000	-	11,000	-	11,000	0%
Other Fines, Penalties, and Forfeiture Fees	8,305,000	-	8,305,000	1,340,052	6,964,948	16%
Miscellaneous Receipts	14,600,000	-	14,600,000	14,156,572	443,428	97%
Total County Own Source Revenue	840,000,000	-	840,000,000	646,342,308	193,657,692	77%
Other Receipts		-				

Receiver Of Revenue
County Government of Nyandarua
Revenue Statements for the Period Ended 30th June 2025

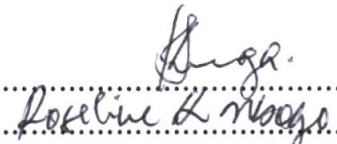
Donations /Grants Not Received Through CRF	-	-	-	-	-	-
revolving fund	10,000,000	-	10,000,000	7,242,527	2,757,473	72%
Total Other Receipts	10,000,000	-	10,000,000	7,242,527	2,757,473	72%
Total Receipts	850,000,000	-	850,000,000	653,584,835	196,415,165	77%

The county relies on group activities to charge the park fee, during the reporting period there was no group that accessed our park. The county had projected it would get revenue from the lease of the county assets in this case the machinery unfortunately the machinery were engaged all through the year.

The County Receiver of Revenue's financial statements were approved on 30/10 2025 and signed by:



Stephen G Kinja
County Receiver of Revenue
ICPAK NO. 17694



Head of ROR Reporting
CPAK NO.-----

11. Notes to the Financial Statements

1. General Information

Nyandarua Receiver of Revenue was appointed by the CEC member of Finance of Nyandarua County Government in accordance with section 157 of the PFM Act. The Entity's principal activity is;

- (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 statement of assets and liabilities of the County Government of Nyandarua,
 - (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud,
 - (iv) safeguarding the assets of the County Government of Nyandarua,
 - (v) selecting and applying appropriate accounting policies, and
 - (vi) making accounting estimates that are reasonable in the circumstances.
- as outlined in the appointment letter and section 157 of the PFM Act.

2. Statement of Compliance and Basis of Preparation

The revenue statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) Accrual Basis of Accounting and relevant legal framework of the County Government *Nyandarua*. 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*. The accounting policies adopted have been consistently applied to all the years presented.

The Financial statements were authorized for issue by the Accounting Officer on

3. Adoption of New and Revised Standards

- i) *New and amended standards and interpretations in issue effective in the year ended 30 June 2025.*

There were no new and amended standards issued in the financial year.

- ii) *New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025*

Standard	Effective date and impact:
IPSAS 43	<p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities</p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p>
IPSAS 45- Property Plant and Equipment	<p><i>Applicable 1st January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as</p>

*Receiver Of Revenue
County Government of Nyandarua
Revenue Statements for the Period Ended 30th June 2025*

Standard	Effective date and impact:
	<p>assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p>
<p>IPSAS 46 Measurement</p>	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>
<p>IPSAS 47- Revenue</p>	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p>
<p>IPSAS 48- Transfer Expenses</p>	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer</p>

Receiver Of Revenue
County Government of Nyandarua
Revenue Statements for the Period Ended 30th June 2025

Standard	Effective date and impact:
	expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.
IPSAS 49- Retirement Benefit Plans	<p>Applicable 1st January 2026</p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p>
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<p>Applicable 1st January 2027</p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ul style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.

iii) Early adoption of standards

The Entity did not early-adopt any new or amended standards in the financial year or the entity adopted the following standards early (state the standards, reason for early adoption and impact on the entity's financial statements.)

4. Significant Accounting Policies

The principal accounting policies adopted in the preparation of these revenue statements are set out below:

i) Revenue from non-exchange transactions

Fees, taxes, fines and charges

The *Receiver of Revenue* recognizes revenues from fees, taxes, fines and charges when the event occurs and the asset recognition criteria is met. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the Entity and the fair value of the asset can be measured reliably.

ii) Revenue from exchange transactions

Rendering of services

The *Receiver of Revenue* recognizes revenue from the rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours. Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

Sale of goods

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably, and it is probable that the economic benefits or service potential associated with the transaction will flow to the Entity.

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

Dividends

Dividends or similar distributions must be recognized when the shareholder's or the Entity's right to receive payments is established.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

iii) Budget

The County Revenue budget is developed on cash basis. The budget has the same accounts classification basis, and for the same period as the financial statements. The County budget was approved as required by law. The original budget was approved by the County Assembly on 27th June 2024 for the period 1st July 2024 to 30 June 2025. There was only one supplementary budget passed in the year. A high-level assessment of the County's actual performance against the comparable budget for the financial year under review has been included in these financial statements.

The *Entity's* budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under section xxx of these financial statements.

iv) 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 revenue collection accounts held at Commercial banks.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

v) Revenue in Arrears

Revenue in arrears relate to revenue earned and is yet to be received or collected by the receiver of revenue. These arrears are presented as receivables from exchange and non- exchange transactions in the statement of financial position. These receivables are assessed for impairment on a continuous basis. The details of these arrears are presented as an appendix to the financial statements under the statement of arrears as required under the PFM Act, 2012 Section 165 (2) (b).

vi) Disbursements to CRF

The Receiver of Revenue has an arrangement for transfer of funds from its bank account to the CRF account. Total disbursements to the CRF are as a result of the transfer arrangement during the year.

vii) Payables due to CRF

These relate to amounts yet to be disbursed to the County Revenue Fund at the end of the period. The amount also includes monies that are yet to be collected by the receiver of revenue at the end of the reporting period.

viii) Comparative Figures

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

ix) Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the revenue statements for the year ended June 30, 2025

Notes to the financial statements

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the *Entity's* financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

Estimates and assumptions.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur.

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note xxx. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

*Receiver Of Revenue
County Government of Nyandarua
Revenue Statements for the Period Ended 30th June 2025*

Notes to the Financial Statements

6. Cess

Description	FY 2024/2025
	Kshs
Farm produce	-
Quarrying	-
Livestock	-
Fish farming	-
Others (Produce cess	63,816,921
Total	63,816,921

7. Land rates

Description	FY 2024/2025
	Kshs
Land rates	6,614,366
Land penalties and interest	-
Arrears	3,740,046
Total	10,354,412

8. Single /Business Permits

Description	FY 2024/2025
	Kshs
Business permit application fees	1,671,348
Annual Business permit fees	104,365,215
Business permit penalties and interest	923,499
Business permit fees arrears	-
Total	106,960,062

*Receiver Of Revenue
County Government of Nyandarua
Revenue Statements for the Period Ended 30th June 2025*

Notes to the Financial Statements (continued)

9. Conservancy Administration

Description	FY 2024/2025
	Kshs
Refuse disposal fees	-
Conservancy	271,300
Dumpsite fees	-
Sewerage fees	-
Sale of seedlings	-
Public cemetery	28,600
Disposal of carcasses	
Noise control	176,000
way leaves	768,400
Borehole Drilling(Private Drillers)	171,750
Community/Organization Water projects	
Environmental Services	
Sale Of Water	
Water Tanker Hire	28,265
exhauster services	65,000
Total	1,509,315

10. Administration Control Fees and Charges

Description	FY 2024/2025
	Kshs
Weights and measures	55,600
Fire Services	1,613,250
Liquor licenses	73,240,633
Betting levy	
project management	5,835,857
Cooperative Audit	424,920
Reg and renewal of groups	31,800
Cattle Dips	40,405
slaughter fee	491,310
Meat inspection	3,431,835
Vaccination	574,450
Library	19,125
movement permit	259,640
Fisheries	1,000
Industrialization and Trade Charges	
Artificial Insemination (A.I) Subsidized	5,596,076
Certificate of Transport	
Tourism services	391,060
logging fee	473,060
Motorcycle Mortgage Fees	2,000

*Receiver Of Revenue
County Government of Nyandarua
Revenue Statements for the Period Ended 30th June 2025*

Reg. of Transporters	23,300
Total	92,505,321

11. Other Fines, Penalties and Forfeitures

Description	FY 2024/2025
	Kshs
Impounding Fees	382,406
Towing Fees	
Others penalties	957,646
Total	1,340,052

Notes to the Financial Statements (continued)

12. Public Health Service Fees

Description	FY 2024/2025
	Kshs
Inspection of buildings/premises/Institutions	
Inspection for issuance of hygiene license	
Vaccination: Yellow fever, Typhoid, etc	
Applications for medical examination	
Sanitation inspection for schools	
Public health permit	1,914,933
Rodent Control/Fumigation	
Total	1,914,933

13. Physical Planning and Development

Description	FY 2024/2025
	Kshs
Sale of County planning documents	
Land valuation and registration fees	
Change / Renewal of user	1,585,550
Building plans approval	11,299,162
certificate of compliance	299,620
Signboards	
Occupational Permits	
Enforcement / Demolition	
Architectural designs by county officers	
Hoarding fees	
sub division	1,857,450
Plot Amalgamation	

*Receiver Of Revenue
County Government of Nyandarua
Revenue Statements for the Period Ended 30th June 2025*

DEV(PPA Forms)	930,750
Clearance Certificate	1,489,800
Lease extension	23,000
search fee	8,700
land/plot/kiosk reg fee	634,650
Transfer	1,051,500
site indication	53,700
Total	19,233,882

*Receiver Of Revenue
County Government of Nyandarua
Revenue Statements for the Period Ended 30th June 2025*

Notes to the Financial Statements (continued)

14. Revenue Not Received Through CRF

Description	FY 2024/2025
	Kshs
Donations	-
Grants	-
Total	-

15. Parking Fees

Description	FY 2024/2025
	Kshs
Street parking fees	1,355,975
Monthly toll/sticker fees	
Motorbike fees	8,359,882
Registration fees	
Reserved parking	
Bus Park fees	12,954,590
Others (<i>Specify</i>)	-
Total	22,670,447

16. Market Fees

Description	FY 2024/2025
	Kshs
Market entry fees	8,960,893
Hawking fees	-
Others (<i>Specify</i>)	-
Total	8,960,893

*Receiver Of Revenue
County Government of Nyandarua
Revenue Statements for the Period Ended 30th June 2025*

Notes to the Financial Statements (continued)

17. Property Rent

Description	FY 2024/2025
	Kshs
shamba rent	28,850
Ground Rent	399,014
County Housing(House/office rent)	1,843,906
Stalls/kiosks rent	2,108,883
Plot Rent	5,677,398
Tenancy Agreement	-
Transfer of Property	-
Arrears	28,509,845
Total	38,567,896

18. Advertising

Descriptions	FY 2024/2025
	Kshs
Branding	-
Billboard advertising	-
Signage	-
Roadshows	-
Banners	-
Posters	-
Tent advertising	-
Street pole/clock advertising	-
Advertising	11,624,880
Total	11,624,880

19. Hospital Fees

Description	FY 2024/2025
	Kshs
July hospital fee	1,245,078
Total	1,245,078

Receiver Of Revenue
 County Government of Nyandarua
 Revenue Statements for the Period Ended 30th June 2025

Notes to the Financial Statements (continued)

20. Hire Of County Assets

Description	FY 2024/2025
	Kshs
Hire of Machines and Equipment	-
Hire of County Stadia	113,810
Hire of County Halls	-
Total	113,810

21. Sale of assets.

	FY 2024/2025
	Kshs
Receipts from Sale of Buildings	-
Receipts from Sale of Vehicles and Transport Equipment	-
Receipts from Sale of Plant Machinery and Equipment	-
Receipts from Sale of Certified Seeds and Breeding Stock	-
Receipts from Sale of Strategic Reserves Stocks	-
Receipts from Sale of Inventories, Stocks and Commodities	-
Disposal and Sales of Non-Produced Assets (motor vehicle)	4,200,000
Total	4,200,000

22. Park Fees

Description	FY 2024/2025
	Kshs
Lodge Tariffs and levies	-
Park entry fees	-
Filming and Photography fees	-
Camping fees	-
Balloon landing fees	-
Others (<i>Specify</i>)	-
Total	-

Notes to the Financial Statements (continued)

*Receiver Of Revenue
County Government of Nyandarua
Revenue Statements for the Period Ended 30th June 2025*

23. Miscellaneous Revenues

Description	FY 2024/2025
	Kshs
Dividends	-
Interest	-
Commissions	-
Direct deposits	7,349,195
imprest recovery	1,094,178
insurance	5,713,200
Total	14,156,572

24. Disbursements to CRF

Description	Period ended 30th June 2025
	Kshs
Quarter 1	48,316,909
Quarter 2	73,648,681
Quarter 3	99,174,026
Quarter 4	149,091,827
Total	370,231,443

25. Disbursement to another County Fund

Description	Period ended 30th June 2025
	Kshs
Quarter 1	-
Quarter 2	-
Quarter 3	-
Quarter 4	-
Total	-

Notes to the Financial Statements (continued)

26. Bank Charges

Description	FY 2024/2025
	Kshs
Bank Charges & commissions	75,193
Total	75,193

27. Waivers and Exemptions

Description	FY 2024/2025
	Kshs
Penalties	-
Interest	252,597,928
Others	-
Total	-

28. Bad debts written off.

Description	FY 2024/2025
	Kshs
Bad debts written off	-
Total	-

29. Provision for bad debts

Description	FY 2024/2025
	Kshs
Provision for bad debts	-
Total	-

*Receiver Of Revenue
County Government of Nyandarua
Revenue Statements for the Period Ended 30th June 2025*

Notes to the Financial Statements (continued)

30. Gain/Loss on Foreign Exchange Transactions

Description	FY 2024/2025
	Kshs
Gain or loss on foreign exchange transactions	-
Gain or loss on balances in foreign exchanges	-
Total	-

31. Cash and Cash Equivalents

Name of Bank, Account No. & currency	Amount	Exc. rate (if in foreign currency)	FY 2024/2025	Opening Statement 1st July 2024
			Kshs	Kshs
EQUITY BANK ACCOUNT NO.0620261016673 KSH.	1,823,611	-	1,823,611	3,959,365
KCB BANK ACCOUNT NO.1140736779 KSH.	1,867	-	1,867	1,183,552
CO-OPERATIVE BANK OF KENYA ACCOUNT NO.01141468609500	25		25	49,066
FAMILY BANK ACCOUNT NO.037000015899				141,860
DIAMOND TRUST BANK NO. 0016376002	302		302	775
Cash at Hand cashless	335,435	-	335,435	241,275
Cash at hand	600			
Total	2,161,241	-	2,161,241	5,575,893

32. Receivables for non-exchange transactions

Description	FY 2024/2025	Opening Statement 1st July 2024
	Kshs	Kshs
Receivables		
land rates	3,740,046	-
Sub total	3,740,046	
Less impairment Allowance	-	-
Total Current Receivables	3,740,046	-

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Ageing analysis for Receivables from Non-exchange transactions

Description	FY 2024/2025		Opening Statement 1st July 2024	
	FY 2024/2025	% of the total	Opening Balance	% of the total
	Kshs		Kshs	
Less than 1 year	3,740,046	100%	-	%
Between 1- 2 years	-	0%	-	%
Between 2-3 years	-	0%	27,341,369	100%
Over 3 years	-	0%	-	%
Total (a+b)	3,740,046	%	27,341,369	%

Reconciliation for Impairment Allowance on Receivables from Non-Exchange Transactions

Impairment allowance/ provision	Insert Current FY
	Kshs
At the beginning of the year	-
Additional provisions during the year	-
Recovered during the year	-
Written off during the year	-
At the end of the year	-

33. Receivables from exchange transactions

Description	FY 2024/2025	Opening Statement 1st July 2024
	Kshs	Kshs
Total receivables		
plot rate	25,500,495	321,667,534.00
kiosk/ground rent	3,771,709	8,567,120.00
market stall	2,239,860	5,652,680.00
house rent	769,490	6,201,201.00
hospital fee	217,169,187	77,998,028.00
Less: impairment allowance	-	-
Total receivables	249,450,741	420,086,563

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Ageing analysis for total receivables in exchange transactions

Description	FY 2024/2025		FY 2023/2024	
	Current FY	% of the total	FY 2023/2024	% of the total
	Kshs		Kshs	
Less than 1 year	245,647,368	47%	-	%
Between 1- 2 years	-	%	-	%
Between 2-3 years	277,668,796	53%	-	%
Over 3 years	-	%	-	%
Total (a+b)	523,316,164		-	

Reconciliation for Impairment Allowance on Receivables from Exchange Transactions

Impairment allowance/ provision	Insert Current FY
	Kshs
At the beginning of the year	-
Additional provisions during the year	-
Recovered during the year	-
Written off during the year	-
At the end of the year	-

34. Payables- Due To CRF

Payables	FY 2024/2025	Opening Statement
		1st July 2024
	Kshs	Kshs
Opening Dues to CRF	5,575,893.00	5,575,893.00
Increase/Decrease in Dues to CRF	66,729,736.58	
Closing Dues to CRF	72,305,629.58	5,575,893.00

Movement Disclosure on Dues to CRF

Description	Amount
	Kshs
Opening Dues to CRF	5,575,893
Increase/Decrease in Dues to CRF	66,729,737
Closing Dues to CRF	72,305,630

35. Revenue received in advance

Description	Period ended 30th June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
		-
		-

12. Appendices

Appendix 1: Progress on follow up of prior Year Auditor Recommendations.

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.	<p>Long Outstanding Arrears of Revenue The statement of arrears of revenue reflects total outstanding revenue of Kshs.564,235,167 in respect of land rates, single/business permit, property rent, hospital fees and administration control fees and charges. However, as disclosed in Note 23 to the revenue statements, the balance includes revenue arrears of Kshs.478,498,122 relating to the financial year 2022/2023 and earlier years. Management did not demonstrate adequate measures to recover the arrears. In the circumstances, the accuracy, completeness and recoverability of revenue arrears totaling to Kshs.564,235,167 could not be confirmed</p>	<p>The County government has been using several avenues including pronounced of waivers of interest and penalties to woo the public to clear their debts. County Government is in the process of migrating data to BSK global technologies system from LAIFOMS to facilitate cleaning of the same and there after enforcement of the outstanding balances.</p>	Not resolved	31 st December 2025
2.	<p>Unsupported County Own Generated Receipts</p>	<p>A number of traders directly deposited money in County revenue bank accounts without</p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>The statement of receipts and disbursements reflects total County Own Generated Revenue balance of Kshs.515,740,772. Included in the Balance is Kshs 9,135,986 disclosed as direct deposits in the reconciliation statements in the revenue bank accounts. However, the supporting schedules showing the collection points, revenue stream, name of payee, receipt number, amount paid and daily or monthly revenue collections control sheets were not provided for audit.</p> <p>In the Circumstance, the accuracy and completeness of county own generated revenue balance Kshs.515,740,772 could not be confirmed</p>	<p>invoices and kept bank slips awaiting enforcement. The bank direct deposits made are reconciled totalling Kshs 9,135,986.</p>		
3.	<p>Inaccurate Disbursements to County Revenue Fund</p> <p>The statement of receipts and disbursements reflects disbursements to County Revenue Fund of Kshs.517,162,502. However, the amount</p>	<p>The Cause of the difference is the cut off period between CRF and Revenue fund account. The reconciliation statement was provided</p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>differed with County Receiver of revenue balance of Kshs.516,379,695 resulting to unreconciled variance of Kshs.782,807. In the circumstances, the accuracy and completeness of disbursements to County Revenue Fund balance of Kshs.517,162,502 for the year ended 30 June, 2024 could not be confirmed.</p>			
4.	<p>Unsupported Revenue Arrears The statement of arrears of revenue reflects a balance of Kshs.564,235,267 in respect of Land rate, Single/Business Permits, property Rent, Hospital fees and Administration Control fees and Charges. Included in the balance is Kshs.77,998,028 in respect to Hospital fees whose a detailed analysis of the arrears indicating the respective defaulter's name, patients reference numbers, invoiced amounts, invoice numbers, date of billing, amount paid to date and outstanding balances as at 30 June, 2024 was not provided. In the circumstances, the accuracy and fair statement of the revenue arrears balance of Kshs.564,235,267 as at 30 June, 2024 could not be confirmed.</p>	<p>Schedules for the outstanding revenue of kshs.77,998,028 were provided.</p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
5.	<p>Budgetary Controls and Performance</p> <p>The statement of comparison of budget and actual amounts reflects total receipts budget and actual on comparable basis of Kshs.1,225,000,000 and Kshs.515,740,772 respectively resulting to revenue shortfall of Kshs.709,259,228. The shortfall in revenue is an indicator of revenue leakages and inefficiencies in revenue collection system.</p> <p>In the circumstances, the under-collection of revenue affected the planned activities and may have impacted negatively on services delivery to the public</p>	<p>For the period stated above the projection, of Own Source Revenue have been higher. To resolved this the management in the current year has projected revenue based on past performance.</p> <p>The Current year's revenue projection is Ksh 850 Million. The County has also involved all CECMs and Chief Officers to be in front line in revenue Mobilisation to cub any possible revenue leakages in all departments.</p>	Resolved	
6	<p>Unbudgeted Revenue</p> <p>The statement of receipts and disbursements reflects county own source revenue balance of Kshs.515,740,772 of which Kshs.17,260,056 was in respect of other streams. However, the receiver of revenue did not budget to collect the revenue from the residents of Nyandarua</p>	<p>The revenue emanating from Arboretum and Library were devolved from national government and the said revenue streams were implemented in the course of the year. Their estimation could not have been established at the start of the year. However, these two</p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	county and no explanation was provided for the omission.	revenue streams were considered in the current financial year. Fees from Revolving fund from ATC were initially budgeted for under the facilities. The County Treasury disclosed all revenue received in the financial year like imprest surrender, direct banking and insurance compensation which were unforeseen source of revenue and could not be projected at the start of the year.		
7	<p>Unresolved Prior Year Matters</p> <p>In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues as at 30 June, 2024.</p>	The County Government have put various structures in place. This include internal control measures like integration of County Pay system with Bank accounts, Full automation of all revenue streams, Valuation roll which is ongoing, CECMs and COs have been tasked to be in front line in mobilizing and monitoring revenue streams in their respective departments.	Resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		The County has also initiated County Risk management which is at approval level.		
8.	<p>Irregular Operation and Opening of Bank Account Records availed for audit indicate that the Management Opened and Operated bank account in Diamond Trust Bank for revenue collection which was opened during the year under review. However, proof for permission, if any, granted by the County Treasury to Management to operate the Bank accounts or the service level agreements were not presented for audit contrary to Section 119(1) of PFM Act 2012 which states that the County Treasury is responsible for authorizing the opening, operating and closing of bank accounts for the county government and its entities, except as otherwise provided by other legislation and in accordance with regulations made under this Act.</p> <p>In the circumstances, Management was in breach of the law.</p>	In the Financial Year 2023/2024, the County Government Opened only one bank account for revenue collection. The request / authority letter stating mode of signatories was attached.	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
9	<p>Non- Appointment of Receiver of Revenue and Revenue Collectors</p> <p>The revenue statements for the year ended 30 June, 2024 presented for audit indicates that the County's revenue is collected, received and accounted for by the County Director of Revenue. However, the letter of appointment or Gazette Notice by the County Executive Committee Member for Finance designating the officer was not provided for audit and therefore it was not possible to confirm adherence to Section 157. (1) of the Public Finance Management Act, 2012. Further, examination of records provided for audit revealed that county employees continue to collect and account for items of revenue without official appointments by the County Receiver of Revenue in breach of Section 158 of the Public Finance Management Act. There was no evidence to confirm that the county employees delivered the collected revenue to the revenue collector within three days after receiving it in breach of Section 158 (2) of</p>	<p>The revenue collectors engaged by County government are usually designated as revenue collectors by CECM in charge of Finance copies of appointment letter were provided</p>	Resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>the Public Finance Management Act, 2012.</p> <p>In the circumstances, the Management was in breach of the law</p>			
10	<p>Revenue Spent at Source</p> <p>The statement of receipts and disbursements reflects total county own-source revenue balance of Kshs.515,740,772. However, the balance excludes Kshs.4,906,004 collected but not remitted to the County Revenue Fund (CRF) account by five (5) revolving fund account under department of agriculture.</p> <p>In the circumstances, value for money on the amount of Kshs.4,906,004 revenue spent at source may not have been realised.</p>	<p>Nyandarua County government has been said to be the food basket of the Country. The department of agriculture with approval of County assembly established The Public Finance Management (Nyandarua County Agricultural Institutions Revolving Fund) Regulations, 2023. Copy was provided</p>	Resolved	
11	<p>Irregular Revenue Collection and Management System Extension</p> <p>Review of records indicate that, the County awarded BSK Global Technologies Limited for supply, delivery, customization, implementation, training, piloting and commissioning of a revenue</p>	<p>The County Government extended the contract as spelt out in original contract which provided the term/ duration of the contract. The terms as condition remained the same. Copies were provided</p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>collection and management system on 20 November,2019 for a term of three (3) years, However, the County Executive did extension of up to 19 Novemebr,2025, the extension was not supported by way, approval by the evaluation committee or opinion of head of procurement and therefore irregular.</p> <p>In the circumstances, the irregular and propriety of the revenue collection and management system extension could not be confirmed.</p> <p>The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.</p>			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
12	<p>Failure to Automate All Revenue Collection Streams.</p> <p>The statement of receipts and disbursements reflects total County Own Generated Revenue balance of Kshs.515,740,772. Included in the Balance is Kshs 102,936,217 which was collected manually besides county having contracted the vendor to help them collected the revenue.</p> <p>Further, the Receiver of Revenue collected revenue totalling Kshs.48,490,238 through LAIFOM besides being outdated revenue system which is unable to provide relevant information to aid management in decision making.</p> <p>In the circumstances, the effectiveness on internal controls relating to revenue collections and enforcement procedures could not be confirmed.</p>	<p>The County Treasury has made several strides in revenue automation. The County has migrated property rates data from LAIFOM to County pay Revenue system in this current year. County has now attained 100% automation of all revenue streams. The County is also implementing a backup system to cub down time of the automated system.</p>	Resolved	
13.	<p>Lack of an Updated Valuation Roll</p>	<p>The County Government through Land Department engaged</p>	Not resolved	30 th April 2026

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>During the year under review, the County Executive did not have an updated valuation roll which maps out property owners and the annual rates that each should pay. Information available indicates that the new valuation roll had not been finalized and therefore the outstanding rates have not been reconciled to reflect the correct balances.</p> <p>In the circumstances, the Receiver of Revenue was unable to maximise revenue collections from land rates and property rents.</p>	<p>National government officers to update valuation roll. The valuation roll exercise is ongoing.</p>		
14	<p>Lack of Fraud Management Strategies The Receiver of Revenue did not have a risk management policy or strategy in place and therefore, had no approved processes and guidelines on how to mitigate operational, legal and financial risks including loss of revenues contrary to Regulation 158 of the Public Finance Management (County Government Regulations) 2015.</p> <p>In the circumstances, existence of an effective internal control to safeguard</p>	<p>The County Executive initiated a risk management policy framework which was done by an appointed committee by H.E The Governor. The document is ongoing and risk management framework policy has been referred back to County assembly for approval.</p>	Not resolved	30 th Sept. 2025

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	against loss of public resources could not be established.			



.....
 Fredrick Irungu
 Chief Officer - Finance

ICPAK NO. 9102



.....
 Stephen G Kinja
 County Receiver of Revenue

ICPAK NO. 17694


Appendix 2: Statement of Arrears of Revenue As at 30th June 2025

Classification Of Receipts	Balance as at The beginning of the current year (1st July 2024)	Total interest for the FY2024/2025	Total principle amount for the period for the FY2024/2025	TOTAL AMOUNT PAID IN FY 2024/2025	FY2024/2025 WAIVER	ADJUSTMENTS FY 2024/2025	total ARREARS AS AT 30TH JUNE 2025
(Indicate As Applicable)	A	B	C				

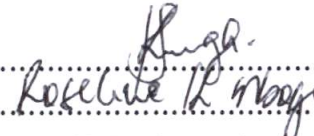
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Cess	-	-	-	-	e.g., the Governor has waived interest and penalties		
Land rate	465,816,137	29,692,225	14,589,680	10,849,634	252,597,928.00	246,650,479.34	
Property Rent	20,421,002	-	-	6,693,629		13,727,373.00	
Plot rate		80,477,936	29,245,800	3,745,305		105,978,431.47	
kiosk/ground rent	-	-	2,910,920	-		2,910,920.00	
market stalls rent	-	-	4,370,040	2,130,180		2,239,860.00	
house rent	-	-	1,434,450	664,960		769,490.00	
Hospital Fees	77,998,028	-	335,348,719	122,538,123		290,808,624.00	
Single/Business Permits	-	-	-			-	
Public Health Service Fees	-	-	-	-		-	
Physical Planning and Development	-	-	-	-			
Hire Of County Assets	-	-	-	-		-	
Conservancy Administration	-	-	-	-		-	
Administration Control Fees and Charges	-	-	-	-		-	
Park Fees	-	-	-	-		-	
Other Fines, Penalties, And Forfeiture Fees	-	-	-	-		-	
Miscellaneous	-	-	-	-		-	
Total Arrears	564,235,167	110,170,161	387,899,609	146,621,831	252,597,928	-	663,085,178

(Total arrears as at the end of the year should be the total of receivables from exchange and non- exchange transactions)



Stephen G Kinja
 County Receiver of Revenue
 ICPAK NO. 17694



Head of ROR Reporting
 CPAK NO.-----

Appendix 3: Ageing Analysis of Revenue in Arrears

Description (indicate as applicable)	Less than 1 year	Between 1-2 years	Between 2-3 years	Over 3 years	Total
Cess	xxx	xxx	xxx	xxx	xxx
Land rate	xxx	xxx	xxx	xxx	xxx
Single/business permits	xxx	xxx	xxx	xxx	xxx
Property rent	xxx	xxx	xxx	xxx	xxx
Parking fees	xxx	xxx	xxx	xxx	xxx
Market fees	xxx	xxx	xxx	xxx	xxx

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Description (indicate as applicable)	Less than 1 year	Between 1-2 years	Between 2-3 years	Over 3 years	Total
Advertising	xxx	xxx	xxx	xxx	xxx
Hospital fees	xxx	xxx	xxx	xxx	xxx
Public health service fees	xxx	xxx	xxx	xxx	xxx
Physical planning and development	xxx	xxx	xxx	xxx	xxx
Hire of County Assets	xxx	xxx	xxx	xxx	xxx
Conservancy administration	xxx	xxx	xxx	xxx	xxx
Administration control fees and charges	xxx	xxx	xxx	xxx	xxx
Proceeds from sale of assets	xxx	xxx	xxx	xxx	xxx
Park fees	xxx	xxx	xxx	xxx	xxx
Other fines, penalties, and forfeiture fees	xxx	xxx	xxx	xxx	xxx
Miscellaneous receipts	xxx	xxx	xxx	xxx	xxx
Others (<i>Specify</i>)	xxx	xxx	xxx	xxx	xxx
Total (agree to statement of arrears above)	xxx	xxx	xxx	xxx	xxx

Appendix 4: A Report of Waivers and Variations of Fees or charges granted by the Receiver of Revenue during the year.

S/N	Name of person / organisation benefitting from waiver/ variation	Year in which waiver / variation relates	Amount of variation / waiver (fee or charge)	Reasons for waiver/ variation	The law in terms of which the variation/waiver was granted
1	THOMAS MWANGI MUTURI		1,350,036	encourage payment of	GOVERNORS DECREE
2	AMOS NGATA MUIRURI		1,057	encourage payment of	GOVERNORS DECREE
3	GITAU MUNGAI		267	encourage payment of	GOVERNORS DECREE
4	MOSES MUTAGA KINGORI		90	encourage payment of	GOVERNORS DECREE
5	JOHN MUIRURI GAITHO		1,874	encourage payment of	GOVERNORS DECREE
6	NAOMI WANJIKU GITAU		6	encourage payment of	GOVERNORS DECREE
7	BENARD MAINA GAITHI		22	encourage payment of	GOVERNORS DECREE
8	PETER NDERU KAMAU		2,159	encourage payment of	GOVERNORS DECREE
9	GAKINYA WAMWEA		1,890	encourage payment of	GOVERNORS DECREE
10	MARGARET WANGARI MUTHUI		102	encourage payment of	GOVERNORS DECREE
11	WANYANGI KARIEGA WANYANGI		226,646	encourage payment of	GOVERNORS DECREE
12	TITUS WANGONDU IHURE		2,405	encourage payment of	GOVERNORS DECREE

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13	JORUM MUNORU KARARI		118,657	encourage payment of	GOVERNORS DECREE
14	VICTOR NGUGI GITHAE		30,193	encourage payment of	GOVERNORS DECREE
15	GEOFFREY MUIRURI MUCHAI AND RHIA MUKUHI MUIRURI		180	encourage payment of	GOVERNORS DECREE
16	MARY WAMBUI/JOHN MWANGI NJUGUNA		102	encourage payment of	GOVERNORS DECREE
17	ANN NJERI MUNGAI		789	encourage payment of	GOVERNORS DECREE
18	PATRICK KAMAU NDAYA		99,819	encourage payment of	GOVERNORS DECREE
19	ANNE WANGUI WAWERU		90	encourage payment of	GOVERNORS DECREE
20	BENEDICT KAMAU MACHARIA		3,204	encourage payment of	GOVERNORS DECREE
21	MARGARET WANGARI MUTHUI		1,281	encourage payment of	GOVERNORS DECREE
22	EUNICE WANJIKU GATIMU		13,274	encourage payment of	GOVERNORS DECREE
23	CECILIA NJERI KIMANI		23,115	encourage payment of	GOVERNORS DECREE
24	EUNICE WANJIKU KAMAU		670	encourage payment of	GOVERNORS DECREE
25	MUNDIA NJENGA		77,510	encourage payment of	GOVERNORS DECREE
26	Jane Njeri		16,639	encourage payment of	GOVERNORS DECREE
27	SAMSON KAMAU THAIRO		7,156	encourage payment of	GOVERNORS DECREE
28	ESTHER WANJIRU		14	encourage payment of	GOVERNORS DECREE
29	BENARD NJOROGE WARUGONGO		278	encourage payment of	GOVERNORS DECREE

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30	WINNIE WANJIKU WAMBUGU		22	encourage payment of	GOVERNORS DECREE
31	CATHERINE NJOKI KOIGI/YVONNE NJERI NJUGUNA		50,087	encourage payment of	GOVERNORS DECREE
32	john muiruri		569	encourage payment of	GOVERNORS DECREE
33	FRESIAH WANJIKU MWANGI		180	encourage payment of	GOVERNORS DECREE
34	FLORENCE GATHII		60	encourage payment of	GOVERNORS DECREE
35	ANTONY NDAGI KAIRU		2,405	encourage payment of	GOVERNORS DECREE
36	STEPHEN WANJOHI MUHUHI		22	encourage payment of	GOVERNORS DECREE
37	DAMARIS WANGUI KARIUKI		3,102	encourage payment of	GOVERNORS DECREE
38	PETER NJOROGE		134	encourage payment of	GOVERNORS DECREE
39	Reachal Kahaki		180	encourage payment of	GOVERNORS DECREE
40	JOHN KARUIRU NGANGA		764	encourage payment of	GOVERNORS DECREE
41	TABITHA NJERI NGANGA		3,339	encourage payment of	GOVERNORS DECREE
42	mary wambui		44	encourage payment of	GOVERNORS DECREE
43	SARA WANJIRU GICHORIO		6,768	encourage payment of	GOVERNORS DECREE
44	GAGENIA NJOROGE		3,190	encourage payment of	GOVERNORS DECREE
45	RICHARD MACHARIA MWANGI		525	encourage payment of	GOVERNORS DECREE
46	DANIEL MBURU MUCHIRI		1,381	encourage payment of	GOVERNORS DECREE

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47	TERESIAH WANJIKU NJUGUNA		396	encourage payment of	GOVERNORS DECREE
48	SAMUEL NJUNGI MUNDIA		2,396,743	encourage payment of	GOVERNORS DECREE
49	JOHN NDUNGU MURIITHI		1	encourage payment of	GOVERNORS DECREE
50	JAMES MUGO KINUTHIA		96,184	encourage payment of	GOVERNORS DECREE
51	JOSEPH MUITAIME CHEGE		31,901	encourage payment of	GOVERNORS DECREE
52	JOSPHAT KARIUKI MBUGUA		9,442	encourage payment of	GOVERNORS DECREE
53	FRANCIS MACHARIA WAITHAKA		6	encourage payment of	GOVERNORS DECREE
54	PETER NDERU KAMAU		2,159	encourage payment of	GOVERNORS DECREE
55	SAMUEL NDUNGU		162	encourage payment of	GOVERNORS DECREE
56	JANE NUNGARI NGINA		7	encourage payment of	GOVERNORS DECREE
57	PETER MURIUKI GITUNGU		180	encourage payment of	GOVERNORS DECREE
58	EVANS MUNENE GITAIBAH		259,642	encourage payment of	GOVERNORS DECREE
59	JANE NUNGARI NGINA		792,335	encourage payment of	GOVERNORS DECREE
60	GEOFFREY NDAI MWANGI		7	encourage payment of	GOVERNORS DECREE
61	Nganga David		5,231	encourage payment of	GOVERNORS DECREE
62	NDERITU GITHINJI		80	encourage payment of	GOVERNORS DECREE
63	JOB MWARI NJOROGE		388	encourage payment of	GOVERNORS DECREE

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64	JAMES WANJOHI GACHANJA		180	encourage payment of	GOVERNORS DECREE
65	JOSEPH NGARI GITHINJI		1,952	encourage payment of	GOVERNORS DECREE
66	MORRISON MBARO THUKU		61,691	encourage payment of	GOVERNORS DECREE
67	FRESIA WANGARI KARIMA		46,231	encourage payment of	GOVERNORS DECREE
68	EUNICE WANJIKU GATURU		90	encourage payment of	GOVERNORS DECREE
69	SAMWEL NGIGI WAINAINA		163	encourage payment of	GOVERNORS DECREE
70	MARGARET KAMIRI		21	encourage payment of	GOVERNORS DECREE
71	LUCY MUTHONI KAMAU		31,871	encourage payment of	GOVERNORS DECREE
72	EVE ANGELA D'SOUZA		7	encourage payment of	GOVERNORS DECREE
73	JOHN KABIRU NJOROGE		7	encourage payment of	GOVERNORS DECREE
74	STEPHEN MWANGI MUTHOTHO		1,046	encourage payment of	GOVERNORS DECREE
75	MARY WANJIKU GATITU		22	encourage payment of	GOVERNORS DECREE
76	CHARLES KINUTHIA WAWERU		4,317	encourage payment of	GOVERNORS DECREE
77	CHARITY WAITHIRA/ SYMON WAMITI		101,415	encourage payment of	GOVERNORS DECREE
78	JOSEPH WAHOME WARUKU		186,295	encourage payment of	GOVERNORS DECREE
79	PATRICK GIKUNJU WAMUNYU		44	encourage payment of	GOVERNORS DECREE
80	STEPHEN NDUNGU KAMIRI		1,341	encourage payment of	GOVERNORS DECREE

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81	JANE WAITHIRA THUO		50,212	encourage payment of	GOVERNORS DECREE
82	SUSAN WANJIRU MWANGI		171	encourage payment of	GOVERNORS DECREE
83	DANIEL KIBAKI KANYI		180	encourage payment of	GOVERNORS DECREE
84	JOSEPH GACHANJA MUIRURI		90	encourage payment of	GOVERNORS DECREE
85	Mary waceke		1,826	encourage payment of	GOVERNORS DECREE
86	PAUL KARANI NJOGU		90	encourage payment of	GOVERNORS DECREE
87	NGARUIYA MUCHAI		7	encourage payment of	GOVERNORS DECREE
88	ERUSTUS WACHIRA MWANGI		162	encourage payment of	GOVERNORS DECREE
89	GABRIEL WAGURA WATETU		97,441	encourage payment of	GOVERNORS DECREE
90	JOSIAH MWANGI WAGANA		71	encourage payment of	GOVERNORS DECREE
91	SAMSON KARIUKI NDEGWA		9,868	encourage payment of	GOVERNORS DECREE
92	PENINA NJERI KARINA		7	encourage payment of	GOVERNORS DECREE
93	JANE WANJIKU MWANGI		1,067	encourage payment of	GOVERNORS DECREE
94	LAWRENCE MWANGI KARIUKI		90	encourage payment of	GOVERNORS DECREE
95	LUKAS NJIHIA NJUGUNA		7	encourage payment of	GOVERNORS DECREE
96	JOHN MACHARIA MWANGI		97	encourage payment of	GOVERNORS DECREE
97	Naomi Mwaura		6,623	encourage payment of	GOVERNORS DECREE

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98	SALOME NJERI MAINA		8,026	encourage payment of	GOVERNORS DECREE
99	ANCIETA WANJIKU		26,061	encourage payment of	GOVERNORS DECREE
100	RAPHAEL NGUGI MUIRURI		10,132	encourage payment of	GOVERNORS DECREE
101	ALEX MWANGI MWAURA		44	encourage payment of	GOVERNORS DECREE
102	DUNCAN KIHUMBA WATATA		119,423	encourage payment of	GOVERNORS DECREE
103	MARY WANJIRU MUHURA		777	encourage payment of	GOVERNORS DECREE
104	GEORGE KINYANJUI KARIUKI		282	encourage payment of	GOVERNORS DECREE
105	HELLEN NJAMBI KARIUKI		173	encourage payment of	GOVERNORS DECREE
106	MIRIAM WANJIRU GIKONYO		2,395	encourage payment of	GOVERNORS DECREE
107	JOHN KAMAU KIMANI		759,034	encourage payment of	GOVERNORS DECREE
108	JOSEPH WAMUTITU NJOGU		20	encourage payment of	GOVERNORS DECREE
109	PETER WANGOMBE MUNYI		1,356	encourage payment of	GOVERNORS DECREE
110	FRANCIS NDUNGU NJOGU		6	encourage payment of	GOVERNORS DECREE
111	JULIA WANJIRU WAITITU		7	encourage payment of	GOVERNORS DECREE
112	MICHAEL MIRINGU KIHARA		7	encourage payment of	GOVERNORS DECREE
113	STEPHEN MAIRANGA		7	encourage payment of	GOVERNORS DECREE
114	AGNES NJOKI SIMON		26,812	encourage payment of	GOVERNORS DECREE

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115	JOSEPH GATIMU GACHUNGA		7	encourage payment of	GOVERNORS DECREE
116	JAMES KARIUKI NJAMBA		171	encourage payment of	GOVERNORS DECREE
117	WAMBUI WAMBUGU		1,072	encourage payment of	GOVERNORS DECREE
118	JAMES GITAU KIARIE		1,341	encourage payment of	GOVERNORS DECREE
119	PAUL GITAU NJUGUNA		6	encourage payment of	GOVERNORS DECREE
120	PENINA NJERI KARINA		7	encourage payment of	GOVERNORS DECREE
121	MARY NJERI NGANGA		53	encourage payment of	GOVERNORS DECREE
122	JOSEPH NDUNGU /TERESIAHWANGECHE WANJUKI		4,704	encourage payment of	GOVERNORS DECREE
123	SAMUEL KAHIRI KARANJA		98	encourage payment of	GOVERNORS DECREE
124	PAUL MAINA GITAU		204	encourage payment of	GOVERNORS DECREE
125	FRANCIS GAKURU MUGOGO AND JANE MUTHONI KARIUKI		180	encourage payment of	GOVERNORS DECREE
126	JANET SYLVIA WAMBUI KIRORI		7	encourage payment of	GOVERNORS DECREE
127	Susan kibui		180	encourage payment of	GOVERNORS DECREE
128	JUSTUS NDERITU MUKERE		22	encourage payment of	GOVERNORS DECREE
129	MARY WAMBUI NJOROGE		180	encourage payment of	GOVERNORS DECREE
130	ALEXANDER NDIRANGU WAGUIRE		7	encourage payment of	GOVERNORS DECREE
131	PERIS WANJIRU NDUNGU		7	encourage payment of	GOVERNORS DECREE

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132	HANNAH WANJIKU KAHWAI		2,159	encourage payment of	GOVERNORS DECREE
133	Charles Njuguna		171	encourage payment of	GOVERNORS DECREE
134	SAMUEL KAHIRI KARANJA		270	encourage payment of	GOVERNORS DECREE
135	EUNICE WANGARI MAINA		180	encourage payment of	GOVERNORS DECREE
136	JOHN KAMONG'O MURAYA		25,890	encourage payment of	GOVERNORS DECREE
137	JAMES MAINA MATHENGE		687,408	encourage payment of	GOVERNORS DECREE
138	DANIEL KINYUA MWANGI		4,004	encourage payment of	GOVERNORS DECREE
139	PETER MURIU		8	encourage payment of	GOVERNORS DECREE
140	ELIZABETH MUTHONI GITHUA		134	encourage payment of	GOVERNORS DECREE
141	SUSAN NJERI NJIHIA		7	encourage payment of	GOVERNORS DECREE
142	JOHN KANIARU KAMAU		265	encourage payment of	GOVERNORS DECREE
143	JOSEPHINE W MACHARIA		670	encourage payment of	GOVERNORS DECREE
144	DAVID KAMAU KURIA		7	encourage payment of	GOVERNORS DECREE
145	GEORGE NJUGUNA NJOROGE		1,281	encourage payment of	GOVERNORS DECREE
146	REUBEN KAHORE GITHIGE		2,080	encourage payment of	GOVERNORS DECREE
147	EDWARD NOON NJUGUNA		2,869,602	encourage payment of	GOVERNORS DECREE
148	SIMON MUCHAI MAINA		10,575	encourage payment of	GOVERNORS DECREE

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149	PETER WANDERI MURIUKI		7	encourage payment of	GOVERNORS DECREE
150	SIMON WAINAINA NGANGA		789	encourage payment of	GOVERNORS DECREE
151	ANN WANJERI WAMBUGU		525	encourage payment of	GOVERNORS DECREE
152	DAVID NGATIA KANYI		227	encourage payment of	GOVERNORS DECREE
153	GITAU MUNGAI		258	encourage payment of	GOVERNORS DECREE
154	PETER RUORO WAWERU		5,154	encourage payment of	GOVERNORS DECREE
155	STEPHEN MACHARIA KARIUKI		7	encourage payment of	GOVERNORS DECREE
156	GABRIEL W WATETU, ANN N NDIRITU, CECILIA N NGUGI, FRANCIS M KABIRU & ROSE W NDORO		26,680	encourage payment of	GOVERNORS DECREE
157	PETER KAMAU NJOROGE		171	encourage payment of	GOVERNORS DECREE
158	FAITH WANJIRU WAMBUI		7	encourage payment of	GOVERNORS DECREE
159	TOWER SAVINGS AND CREDIT CO OPERATIVE SOCIETY LIMITED		1,227	encourage payment of	GOVERNORS DECREE
160	GERALD MURIITHI THUNI		180	encourage payment of	GOVERNORS DECREE
161	DUNCAN NDIITHI WACHIRA		7	encourage payment of	GOVERNORS DECREE
162	ESTHER WAIHUINI NDUNGU		263	encourage payment of	GOVERNORS DECREE
163	STANLEY KIRAGU WATHUTA AND OTHERS		3,151	encourage payment of	GOVERNORS DECREE
164	ISAAC MUCHAI GAKUO		14	encourage payment of	GOVERNORS DECREE
165	WINNIE WANJIKU		16,122	encourage payment of	GOVERNORS DECREE

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166	LUCIA WANJERI NDUNGU		48	encourage payment of	GOVERNORS DECREE
167	JOSPHAT MATHENGE KIGECHA		7,911	encourage payment of	GOVERNORS DECREE
168	JOSEPH GAKOBO WARUINGI		1	encourage payment of	GOVERNORS DECREE
169	esther waithera		261	encourage payment of	GOVERNORS DECREE
170	ANNE WAIRIMU KIARIE		385	encourage payment of	GOVERNORS DECREE
171	MWANGI GITAU		173	encourage payment of	GOVERNORS DECREE
172	STEPHEN KIMANGU WARUKU		52	encourage payment of	GOVERNORS DECREE
173	peter gitari		180	encourage payment of	GOVERNORS DECREE
174	SAMUEL MBIRA NJUGUNA		19	encourage payment of	GOVERNORS DECREE
175	GERALD MURIITHI THUNI		180	encourage payment of	GOVERNORS DECREE
176	PETER MURIUKI GITUNGU		180	encourage payment of	GOVERNORS DECREE
177	PAUL MWANIKI NDUATI		7	encourage payment of	GOVERNORS DECREE
178	THIONG'O WANJANGI		1,437	encourage payment of	GOVERNORS DECREE
179	JOHN KAMAU KIMANI		229,090	encourage payment of	GOVERNORS DECREE
180	MUGO WAIRINDI THUKU		41	encourage payment of	GOVERNORS DECREE
181	LEAH MUMBI MONDO		173	encourage payment of	GOVERNORS DECREE
182	SAMUEL WAITHAKA GITHENDII		160	encourage payment of	GOVERNORS DECREE

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183	GEOFREY NDAI MWANGI		7	encourage payment of	GOVERNORS DECREE
184	MICHAEL KINGETHU NJAGI		180	encourage payment of	GOVERNORS DECREE
185	TERESIAH NYAMBURA KINYANJUI		562	encourage payment of	GOVERNORS DECREE
186	JOSEPH WAINAINA GACHUNGI		9,415	encourage payment of	GOVERNORS DECREE
187	SERAH WANJIRU KAMAU		180	encourage payment of	GOVERNORS DECREE
188	MARY WANJIKU KIRAGU		1,850	encourage payment of	GOVERNORS DECREE
189	ANN WAIRIMU		6	encourage payment of	GOVERNORS DECREE
190	BEATRICE NJERI KAMETHU		776,165	encourage payment of	GOVERNORS DECREE
191	JANE NYAMBURA GITHUA		2,069	encourage payment of	GOVERNORS DECREE
192	JACKSON MWANGI GACHINE		789	encourage payment of	GOVERNORS DECREE
193	LERESHWA SECONDARY SCHOOL		769	encourage payment of	GOVERNORS DECREE
194	ESAU NGOORO KIARIE		10,242	encourage payment of	GOVERNORS DECREE
195	NAHASHON MUIRU MWIHAKI		1,341	encourage payment of	GOVERNORS DECREE
196	JOHN GITAU MWANGI		80	encourage payment of	GOVERNORS DECREE
197	DAVID NJUE GAKUNYI		2,426	encourage payment of	GOVERNORS DECREE
198	ROSEMARY WANGUI KARUA		180	encourage payment of	GOVERNORS DECREE
199	SAMUEL GAKURE MWANGI		554	encourage payment of	GOVERNORS DECREE

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200	MAINA MBUGUA		90	encourage payment of	GOVERNORS DECREE
201	DAVID WANJOHI RUKWARO		1,369	encourage payment of	GOVERNORS DECREE
202	nganga njoroge		2,136	encourage payment of	GOVERNORS DECREE
203	REUBEN MANGA RUIRU		1,226	encourage payment of	GOVERNORS DECREE
204	NGUGI GATHURI MUCHUNGI		7	encourage payment of	GOVERNORS DECREE
205	RAPHAEL WAWERU KARIUKI		534	encourage payment of	GOVERNORS DECREE
206	PETER KIRUMBA NDUNGU		90	encourage payment of	GOVERNORS DECREE
207	PETERSON MWANGI KAMAU		2,602,632	encourage payment of	GOVERNORS DECREE
208	SIMON KIARIE NDUNGU		2,405	encourage payment of	GOVERNORS DECREE
209	MICHAEL KIBE GATEHI		569	encourage payment of	GOVERNORS DECREE
210	SAMUEL GAKURE MWANGI		2,311,034	encourage payment of	GOVERNORS DECREE
211	ESTHER NJOKI NJUKI		80	encourage payment of	GOVERNORS DECREE
212	Mary Wangari		1,311	encourage payment of	GOVERNORS DECREE
213	WILSON JUMA KIGUTA KIUGU		51	encourage payment of	GOVERNORS DECREE
214	CHARLES KINUTHIA WAWERU		4,317	encourage payment of	GOVERNORS DECREE
215	JAMES MACHARIA NJANE		95,870	encourage payment of	GOVERNORS DECREE
216	isaac nganga		2,159	encourage payment of	GOVERNORS DECREE

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217	STEPHEN THIRIKWA MURAYA		7	encourage payment of	GOVERNORS DECREE
218	ANTHONY KIBUNJA NJOROGE		82,198	encourage payment of	GOVERNORS DECREE
219	JOHN N MUCHIRI		15	encourage payment of	GOVERNORS DECREE
220	MUKURI KAMUNGE MUKURI		1	encourage payment of	GOVERNORS DECREE
221	JOSEPH MAINA MACHARIA		2,091	encourage payment of	GOVERNORS DECREE
222	IRENE NJAMBI MUTURI		90	encourage payment of	GOVERNORS DECREE
223	ESAU NGOORO KIARIE		3,190	encourage payment of	GOVERNORS DECREE
224	JOSEPHAT KIMOTHO MWANGI		132,194	encourage payment of	GOVERNORS DECREE
225	JOSEPH MACHARIA GACIINGU		762	encourage payment of	GOVERNORS DECREE
226	PETER MWANIKI GATEHI		569	encourage payment of	GOVERNORS DECREE
227	JOSEPH GACHANJA MUIRURI		90	encourage payment of	GOVERNORS DECREE
228	JECINTA WANJIRU WAINAINA		1,433	encourage payment of	GOVERNORS DECREE
229	GERALD MURIITHI THUNI		7	encourage payment of	GOVERNORS DECREE
230	DANCAN KIHUMBA WATATA		1,401	encourage payment of	GOVERNORS DECREE
231	PAULINE WANJIKU MWANGI		90	encourage payment of	GOVERNORS DECREE
232	MICHAEL WAWERU GATHU		30	encourage payment of	GOVERNORS DECREE
233	GAKURE MWANIKI GAKURE GACHIE		160	encourage payment of	GOVERNORS DECREE

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234	SIMON MWAI NDUNGU		90	encourage payment of	GOVERNORS DECREE
235	PAULINE WAMAITHA KARIUKI		15	encourage payment of	GOVERNORS DECREE
236	DORCAS WANJIKU KURIA		253	encourage payment of	GOVERNORS DECREE
237	TABITHA NJOKI CHEGE		30,822	encourage payment of	GOVERNORS DECREE
238	ROSEMARY MUTHONI KAHACHO		89	encourage payment of	GOVERNORS DECREE
239	LAWRENCE NGUNGU NGARUIYA		87	encourage payment of	GOVERNORS DECREE
240	GRACE WANJIRU NDUNGU		98	encourage payment of	GOVERNORS DECREE
241	MARGARET WANJIKU GICHUKI		54	encourage payment of	GOVERNORS DECREE
242	GEORGE NJUGUNA NJOROGE		3,339	encourage payment of	GOVERNORS DECREE
243	SAMUEL GICHURU MUHIA		1,413	encourage payment of	GOVERNORS DECREE
244	ANTHONY KAHIA WAMBUI AND BRIGIT WAMBUI		61	encourage payment of	GOVERNORS DECREE
245	GEORGE GITAU KIMANA		162	encourage payment of	GOVERNORS DECREE
246	JOSEPH WAITHAKA KAMURE		1,030	encourage payment of	GOVERNORS DECREE
247	SILVANA WANJIRU KIMANI		3,040	encourage payment of	GOVERNORS DECREE
248	JOSEPH MWANIKI MWERI		1,281	encourage payment of	GOVERNORS DECREE
249	NEHEMIAH MATHERI NJAU		899,601	encourage payment of	GOVERNORS DECREE
250	PAUL MWANGI KARIUKI		253	encourage payment of	GOVERNORS DECREE

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251	MWANGI GITAU		78,866	encourage payment of	GOVERNORS DECREE
252	JOSEPH THUO KABAIYA		2,868	encourage payment of	GOVERNORS DECREE
253	SAMUEL GAKURE MWANGI		206	encourage payment of	GOVERNORS DECREE
254	KARIUKI THEURI		10,502	encourage payment of	GOVERNORS DECREE
255	DUNCAN KIHUMBA WATATA		229,568	encourage payment of	GOVERNORS DECREE
256	JAMES KAMAU NGANGA		13,349	encourage payment of	GOVERNORS DECREE
257	JEREMIAH WARUINGI MARICHU		3	encourage payment of	GOVERNORS DECREE
258	PETER KINUTHIA WAHOGO		1,114	encourage payment of	GOVERNORS DECREE
259	PAUL KANGETHE		162	encourage payment of	GOVERNORS DECREE
260	STEPHENE MAHUGU NDUNGU		98	encourage payment of	GOVERNORS DECREE
261	EVERLINE KERUBO		549	encourage payment of	GOVERNORS DECREE
262	JACK MUHIA		180	encourage payment of	GOVERNORS DECREE
263	TITUS NDEGWA KIMONDO		7	encourage payment of	GOVERNORS DECREE
264	MARY MUTHONI NDUNGU		7	encourage payment of	GOVERNORS DECREE
265	MARY NJERI NGARI		7	encourage payment of	GOVERNORS DECREE
266	MARGARET WAMBAIRE KANAKE		160	encourage payment of	GOVERNORS DECREE
267	james wainaina		2,562	encourage payment of	GOVERNORS DECREE

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268	GRANDMUMS SH PROJECT		2,562	encourage payment of	GOVERNORS DECREE
269	FREDRICK NJUGUNA MAINA		90	encourage payment of	GOVERNORS DECREE
270	JOHN MWANGI KARANJA		5,193	encourage payment of	GOVERNORS DECREE
271	FRANCIS MURITHI GACHERU		4,050	encourage payment of	GOVERNORS DECREE
272	JOHN KABIRU NJOROGE		7	encourage payment of	GOVERNORS DECREE
273	GERALD MURIITHI THUNI		7	encourage payment of	GOVERNORS DECREE
274	ANN NJAMBI MUHIA		1,890	encourage payment of	GOVERNORS DECREE
275	WAWERU KANYUA IKAME		8,413	encourage payment of	GOVERNORS DECREE
276	JAMES NDUMIA NDUNGU		80	encourage payment of	GOVERNORS DECREE
277	DAVID MWANGI GICHAGA		2,562	encourage payment of	GOVERNORS DECREE
278	GRACE FLORA WAITHIRA NYORO		2,412,459	encourage payment of	GOVERNORS DECREE
279	DANIEL KARANJA MWANGI		8,295	encourage payment of	GOVERNORS DECREE
280	STEPHEN MAIRANGA		173	encourage payment of	GOVERNORS DECREE
281	Cecilia Nzisa		180	encourage payment of	GOVERNORS DECREE
282	JOSEPH MWANGI NGUGI		90	encourage payment of	GOVERNORS DECREE
283	J M KAHIA		7	encourage payment of	GOVERNORS DECREE
284	GEORGE MUTHEE		180	encourage payment of	GOVERNORS DECREE

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285	paul Muthotho		6	encourage payment of	GOVERNORS DECREE
286	DAMARIS WAMBUI MUIGAI		1,041	encourage payment of	GOVERNORS DECREE
287	MWANGI MACHARIA		2,405	encourage payment of	GOVERNORS DECREE
288	WILLIAM MBUGUA KAMAU		785	encourage payment of	GOVERNORS DECREE
289	Jane Njenga		7	encourage payment of	GOVERNORS DECREE
290	JOSEPH GITHUTHWA NGANGA		13,077	encourage payment of	GOVERNORS DECREE
291	PAUL MAINA NDEGWA		1,890	encourage payment of	GOVERNORS DECREE
292	FESTUS		173	encourage payment of	GOVERNORS DECREE
293	Evan Rugara		97	encourage payment of	GOVERNORS DECREE
294	SAMUEL MUNDIA GATHIRWA		7	encourage payment of	GOVERNORS DECREE
295	CHARLES KINUTHIA WAWERU		173	encourage payment of	GOVERNORS DECREE
296	PAUL MUIRURI MWANGI		3,339	encourage payment of	GOVERNORS DECREE
297	TOWER SAVINGS AND CREDIT CO OPERATIVE SOCIETY LIMITED		17,668	encourage payment of	GOVERNORS DECREE
298	VERONICAH MUKUHI GACHUHI		13,349	encourage payment of	GOVERNORS DECREE
299	MWANGI GITHINJI		7	encourage payment of	GOVERNORS DECREE
300	PATRICK KURII WAWERU		1,277,549	encourage payment of	GOVERNORS DECREE
301	JOSEPHAT KANIARU KIRERU		97	encourage payment of	GOVERNORS DECREE

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302	HANNAH WANGECHI KUNGU		274	encourage payment of	GOVERNORS DECREE
303	DAVID NJUGUNA KAGUME		20	encourage payment of	GOVERNORS DECREE
304	WILLIAM GIKONYO KAMAU		2,882,208	encourage payment of	GOVERNORS DECREE
305	ERUSTUS WACHIRA MWANGI		215	encourage payment of	GOVERNORS DECREE
306	JOHN GITONGA NDUNGU		21	encourage payment of	GOVERNORS DECREE
307	JAMES WANJOHI GACHANJA		180	encourage payment of	GOVERNORS DECREE
308	DANIEL WAINAINA NJAU		9,868	encourage payment of	GOVERNORS DECREE
309	BENARD NJUGUNA		3,126	encourage payment of	GOVERNORS DECREE
310	SAMUEL MBUGUA GICHANGA		92	encourage payment of	GOVERNORS DECREE
311	EDWARD WANJOHI MUCHIRI		98	encourage payment of	GOVERNORS DECREE
312	NANCY WANJIRU NDUNG'U		17,422	encourage payment of	GOVERNORS DECREE
313	FRANCIS NGANGA MWARANGU		80	encourage payment of	GOVERNORS DECREE
314	David Wachira		22	encourage payment of	GOVERNORS DECREE
315	WILSON KARIUKI NJAU		39,557	encourage payment of	GOVERNORS DECREE
316	JOSEPH MBARIRE IKINYA		180	encourage payment of	GOVERNORS DECREE
317	EUNICE WAITHIRA MAINA		390	encourage payment of	GOVERNORS DECREE
318	FRANCIS GAKURU MUCOGO		180	encourage payment of	GOVERNORS DECREE

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319	WILSON KABINGU KARIUKI		162	encourage payment of	GOVERNORS DECREE
320	TERRY WAMBUI KAHIA		61	encourage payment of	GOVERNORS DECREE
321	TERESIAH WANJIKU NJUGUNA		18	encourage payment of	GOVERNORS DECREE
322	JOSEPH MACHARIA GACIINGU		762	encourage payment of	GOVERNORS DECREE
323	KEVIN MWANGI NGUKU		1,016	encourage payment of	GOVERNORS DECREE
324	JOHN KUNTAI LEPARAKUO		161,073	encourage payment of	GOVERNORS DECREE
325	SAMMY NJUGUNA MBURU		80	encourage payment of	GOVERNORS DECREE
326	JOSEPH GATIMU GACHUNGA		18	encourage payment of	GOVERNORS DECREE
327	LYDIA WANJIRU		393	encourage payment of	GOVERNORS DECREE
328	JOHN PETER MWANIKI		274	encourage payment of	GOVERNORS DECREE
329	JOSEPH MAINA NJAMA		10,539	encourage payment of	GOVERNORS DECREE
330	SAMUEL MWANGI WAMBUGU		162	encourage payment of	GOVERNORS DECREE
331	RUTH WANGARI GICHUHI		16,751	encourage payment of	GOVERNORS DECREE
332	JOSEPH NGIGE MUTURA		7	encourage payment of	GOVERNORS DECREE
333	ANN WAMUCII NJOROGE		7	encourage payment of	GOVERNORS DECREE
334	JOHN KAMAU KIMANI		817,422	encourage payment of	GOVERNORS DECREE
335	JOHN KAMAU KIMANI		817,422	encourage payment of	GOVERNORS DECREE

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336	ELISAPHAN GATERE KAMAU		569	encourage payment of	GOVERNORS DECREE
337	JANE NJERI MUNGA		17,516	encourage payment of	GOVERNORS DECREE
338	VIRGINIA WAIRIMU MUTHAKI		745	encourage payment of	GOVERNORS DECREE
339	JOSPHAT NJOROGE MACHARIA		6	encourage payment of	GOVERNORS DECREE
340	PAUL KAMAU MURAYA		48	encourage payment of	GOVERNORS DECREE
341	PETER MAINA GICHURU		90	encourage payment of	GOVERNORS DECREE
342	DAVID WANJOHI RUKWARO		48,882	encourage payment of	GOVERNORS DECREE
343	ALICE WANJIKU GICHUHI		789	encourage payment of	GOVERNORS DECREE
344	PAUL MUIRURI MWANGI		265	encourage payment of	GOVERNORS DECREE
345	MICHAEL MBUGUA MWAURA		3,091	encourage payment of	GOVERNORS DECREE
346	Amos karuri		569	encourage payment of	GOVERNORS DECREE
347	MARK MUGO WATORO		4,841	encourage payment of	GOVERNORS DECREE
348	MWANGI MACHARIA		2,356	encourage payment of	GOVERNORS DECREE
349	MOSES MUTAGA KINGORI		90	encourage payment of	GOVERNORS DECREE
350	MORRIS WAITA MBUGUA		399	encourage payment of	GOVERNORS DECREE
351	PETER MWANIKI GATEHI		173	encourage payment of	GOVERNORS DECREE
352	CATHERINE WAMBUI KABIRU		634	encourage payment of	GOVERNORS DECREE

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353	PHILIP MWANGI NDUATI		76,838	encourage payment of	GOVERNORS DECREE
354	JOHN KIRAGU MWANGI		7	encourage payment of	GOVERNORS DECREE
355	JESSE KINUTHIA MWAURA		2,136	encourage payment of	GOVERNORS DECREE
356	JAMES KAMAU NGANGA		13,349	encourage payment of	GOVERNORS DECREE
357	MESHLLAM KAMUNYA MATHENGE		12,964	encourage payment of	GOVERNORS DECREE
358	NGARAMA LINE SELF HELP GROUP		2,001	encourage payment of	GOVERNORS DECREE
359	JULIUS NGANGA KAMAU		16,470	encourage payment of	GOVERNORS DECREE
360	NDUNGU WANDAWO WAIMERI		569	encourage payment of	GOVERNORS DECREE
361	GEORGE NJOROGE NJERI/ LUCY WAMBUI NJOROGE		777	encourage payment of	GOVERNORS DECREE
362	JAMES WANJOHI GACHANJA		180	encourage payment of	GOVERNORS DECREE
363	JAQLINE MUKAMI		549	encourage payment of	GOVERNORS DECREE
364	JECINTA WANJIRU WAINAINA		4,035	encourage payment of	GOVERNORS DECREE
365	Joyce wanjiku		20	encourage payment of	GOVERNORS DECREE
366	STEPHEN MAIRANGA		569	encourage payment of	GOVERNORS DECREE
367	ANNE NDUTA K . MWAURA		1,031,004	encourage payment of	GOVERNORS DECREE
368	Joseph Gacathi		50,252	encourage payment of	GOVERNORS DECREE
369	GEOFFREY MWANGI KIARO		3,127	encourage payment of	GOVERNORS DECREE

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370	STANLEY NDERITU MACHARIA		102	encourage payment of	GOVERNORS DECREE
371	ANN NJERI NDERI		195	encourage payment of	GOVERNORS DECREE
372	SAMUEL MWANIKI KARIUKI		2,466	encourage payment of	GOVERNORS DECREE
373	JOSEPH CHEGE MACHARIA		785	encourage payment of	GOVERNORS DECREE
374	STEPHEN MACHARIA KARIUKI		90	encourage payment of	GOVERNORS DECREE
375	PETER KARITU WAMWIRI AND WIFRED MUTHONI WAIRIMU		1,394	encourage payment of	GOVERNORS DECREE
376	BEATRICE KANG'ETHE		50,252	encourage payment of	GOVERNORS DECREE
377	JULIA WANGARI KARIUKI		4,097	encourage payment of	GOVERNORS DECREE
378	ANTHONY NJOGU KAROKI		873,062	encourage payment of	GOVERNORS DECREE
379	JOHN MBAKA KINGORI/ ANNEWANGUI MBAKA		5,037	encourage payment of	GOVERNORS DECREE
380	IBRAHIM NJAU KIRAGU		101	encourage payment of	GOVERNORS DECREE
381	CATHERINE WANGUI KAGUNYI		1,299,604	encourage payment of	GOVERNORS DECREE
382	JOSEPH NGIGE MUTURA		7	encourage payment of	GOVERNORS DECREE
383	JOHN MWANGI KIMBUIKA		2,882,208	encourage payment of	GOVERNORS DECREE
384	JOSEPH MIHUNI NJAU		80	encourage payment of	GOVERNORS DECREE
385	STEPHEN KIMONDO KINGORI		267	encourage payment of	GOVERNORS DECREE
386	CHARLES NJOROGE KARIUKI		3,259	encourage payment of	GOVERNORS DECREE

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387	Cecilia wangari		7	encourage payment of	GOVERNORS DECREE
388	lilian nyambura		26,061	encourage payment of	GOVERNORS DECREE
389	PETER NJUGUNA WANGUNYU		50,821	encourage payment of	GOVERNORS DECREE
390	FRANCIS GACHAU WANJOHI		1,046	encourage payment of	GOVERNORS DECREE
391	JOHN KIHICO GACHURU		10	encourage payment of	GOVERNORS DECREE
392	PAUL NGANGA MWANGI		8,324	encourage payment of	GOVERNORS DECREE
393	ARUB KIRUHI KIMITI		54	encourage payment of	GOVERNORS DECREE
394	MURIUKI LYDIA WAMBUI		90	encourage payment of	GOVERNORS DECREE
395	NENE NJOROGI NYINGI		173	encourage payment of	GOVERNORS DECREE
396	PETER NDERU KAMAU		2,159	encourage payment of	GOVERNORS DECREE
397	STEPHEN KAMAU NJUGUNA		173	encourage payment of	GOVERNORS DECREE
398	RHIA MUKUHI MUIRURI		180	encourage payment of	GOVERNORS DECREE
399	RUTH NJERI		98,070	encourage payment of	GOVERNORS DECREE
400	JOSEPH MWANGI NGUGI		3,190	encourage payment of	GOVERNORS DECREE
401	WARUTUMO NDIRANGU KAGIRI		18	encourage payment of	GOVERNORS DECREE
402	CHARLES KAMONG'O		13,406	encourage payment of	GOVERNORS DECREE
403	SIMON MWAI NDUNGU		2,159	encourage payment of	GOVERNORS DECREE

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404	KIMANI NGANGA NGINYA		777,004	encourage payment of	GOVERNORS DECREE
405	MARGARET NYARUAI WANJOHI		2,114	encourage payment of	GOVERNORS DECREE
406	peter gitari		7	encourage payment of	GOVERNORS DECREE
407	MARTIN KARANJA MUKERE		15	encourage payment of	GOVERNORS DECREE
408	MARY MUTHONI NDERITU		90	encourage payment of	GOVERNORS DECREE
409	HIRAM MUTURI MUTHOTHO		1,046	encourage payment of	GOVERNORS DECREE
410	ESTHER WARUGURU MUTHUI		629	encourage payment of	GOVERNORS DECREE
411	STEPHEN GICHUNGU		25,689	encourage payment of	GOVERNORS DECREE
412	ALICE WANJIKU GICHUHI		789	encourage payment of	GOVERNORS DECREE
413	JANE NJERI		17	encourage payment of	GOVERNORS DECREE
414	MARY WANJIRU KURIA		18	encourage payment of	GOVERNORS DECREE
415	WILSON JUMA KIGUTA KIUGU		51	encourage payment of	GOVERNORS DECREE
416	GEOFFREY KUNGU		16,122	encourage payment of	GOVERNORS DECREE
417	PETER WAMBUA NZOMO		1,190	encourage payment of	GOVERNORS DECREE
418	TABITHA NJERI KIMANI		7	encourage payment of	GOVERNORS DECREE
419	ISAACK MWANGI WANJIRU		390	encourage payment of	GOVERNORS DECREE
420	LUCY WAITHERA MWANGI		180	encourage payment of	GOVERNORS DECREE

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421	PATRICK GICHUHI MWANGI		90	encourage payment of	GOVERNORS DECREE
422	PETER NJUGUNA WANGUNYU		215	encourage payment of	GOVERNORS DECREE
423	SAMUEL MWANGI MAIKIA		2,376	encourage payment of	GOVERNORS DECREE
424	ESTHER WARUGURU MUTHUI		102	encourage payment of	GOVERNORS DECREE
425	MUKURI KAMUNGE MUKURI		2	encourage payment of	GOVERNORS DECREE
426	SAMUEL NDUNGU GITHUA		180	encourage payment of	GOVERNORS DECREE
427	MARGARET MUTHONI KARIGO		80	encourage payment of	GOVERNORS DECREE
428	KAMANJA KARENJU		789	encourage payment of	GOVERNORS DECREE
429	NGINYA WAWERU NGECHE		25,774	encourage payment of	GOVERNORS DECREE
430	ELIUD GITAKA GACHAKA AND ANTONINA AWINO GACHOKA		2,385	encourage payment of	GOVERNORS DECREE
431	PETER NJOROGE MANGARA		160	encourage payment of	GOVERNORS DECREE
432	PATRICK GIKUNJU WAMUNYU		553	encourage payment of	GOVERNORS DECREE
433	PETER NJOROGE KARANJA		4,985	encourage payment of	GOVERNORS DECREE
434	ALICE WANJIRA KIAMA		670	encourage payment of	GOVERNORS DECREE
435	SAMUEL GAKUHI KIBUI		20	encourage payment of	GOVERNORS DECREE
436	BONIFACE WANJOHI KIMOTHO		227	encourage payment of	GOVERNORS DECREE
437	MARGARET KAMIRI		22	encourage payment of	GOVERNORS DECREE

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438	MARY WAMBUI MUGI		90	encourage payment of	GOVERNORS DECREE
439	IBRAHIM NDIRANGU KIHUHU		7	encourage payment of	GOVERNORS DECREE
440	DAVID KAMAU KURIA		101	encourage payment of	GOVERNORS DECREE
441	PAUL GITHINJI MUNGAI		51,208	encourage payment of	GOVERNORS DECREE
442	CHRISTOPHER KAMAU MARIANJUGU		17	encourage payment of	GOVERNORS DECREE
443	STANLEY KIRAGU WATHUTA AND OTHERS		3,151	encourage payment of	GOVERNORS DECREE
444	GEOFFREY KAMAU KIHONGE		90	encourage payment of	GOVERNORS DECREE
445	RHIA MUKUHI MUIRURI		180	encourage payment of	GOVERNORS DECREE
446	STANLEY MWANGI MWARIRI		423	encourage payment of	GOVERNORS DECREE
447	REUBEN KARIUKI MUTHAKI		1,376	encourage payment of	GOVERNORS DECREE
448	PERIS WAMBUI KAMAU		80	encourage payment of	GOVERNORS DECREE
449	EDITH WATETU S MURIITHI		5,212	encourage payment of	GOVERNORS DECREE
450	JAMES KIIRU GACHOMBA		90	encourage payment of	GOVERNORS DECREE
451	JOSEPH NGIGE MUTURA		7	encourage payment of	GOVERNORS DECREE
452	JANE NJERI WAWERU		399	encourage payment of	GOVERNORS DECREE
453	PETER MURIU		91	encourage payment of	GOVERNORS DECREE
454	JANET WAMBUI NJIHIA		269	encourage payment of	GOVERNORS DECREE

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455	CHRIS WACHIRAH KABIRO		634	encourage payment of	GOVERNORS DECREE
456	DEDAN WAWERU		345,855	encourage payment of	GOVERNORS DECREE
457	MARY WAMBUI MWANIKI		274	encourage payment of	GOVERNORS DECREE
458	STEPHEN GATHATHU GATHATHU		3,895	encourage payment of	GOVERNORS DECREE
459	FAITH WANJUGU NJOGU		1,912,841	encourage payment of	GOVERNORS DECREE
460	GERALD MURIITHI THUNI		7	encourage payment of	GOVERNORS DECREE
461	JAMES MACHARIA MUREU MUREU		78,613	encourage payment of	GOVERNORS DECREE
462	JAMES WANJOHI GACHANJA		180	encourage payment of	GOVERNORS DECREE
463	STEPHEN MUIRURI KARIUKI		6	encourage payment of	GOVERNORS DECREE
464	EDITH WATETU S MURIITHI		5,212	encourage payment of	GOVERNORS DECREE
465	Nganga David		772	encourage payment of	GOVERNORS DECREE
466	PAUL MAINA MURAGE		2,114	encourage payment of	GOVERNORS DECREE
467	MARIA MWIHAKI KABARU		1,072	encourage payment of	GOVERNORS DECREE
468	ISAAC NGANGA MANI		662	encourage payment of	GOVERNORS DECREE
469	NJOROGE KAMAU		619	encourage payment of	GOVERNORS DECREE
470	PETER NJOROGE KARANJA		4,985	encourage payment of	GOVERNORS DECREE
471	RUTH NDUTA KIRUKU		16,302	encourage payment of	GOVERNORS DECREE

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472	mary wambui		1,106	encourage payment of	GOVERNORS DECREE
473	ANGELICAH WAMBUI MWANGI		2,415	encourage payment of	GOVERNORS DECREE
474	REUBEN MBAINI M'MARAMBII		3,054	encourage payment of	GOVERNORS DECREE
475	ELIZABETH MUTHONI KAMAU		7	encourage payment of	GOVERNORS DECREE
476	DANCUN NJAGI NJERU		180	encourage payment of	GOVERNORS DECREE
477	JOHN MBAKA KINGORI		1,048	encourage payment of	GOVERNORS DECREE
478	EUNICE WANJIKU KAMAU		3,973	encourage payment of	GOVERNORS DECREE
479	PATRICK MWANGI KIHARA		670	encourage payment of	GOVERNORS DECREE
480	KIMANI GICHUHI		1,952	encourage payment of	GOVERNORS DECREE
481	SIMON MUCHAI MAINA		39,869	encourage payment of	GOVERNORS DECREE
482	JOSPHINE NYAMBURA NJUGUNA		548	encourage payment of	GOVERNORS DECREE
483	Mariam Mwai		7	encourage payment of	GOVERNORS DECREE
484	Joseph Macharia		9,519	encourage payment of	GOVERNORS DECREE
485	Mariam Mwai		7	encourage payment of	GOVERNORS DECREE
486	ELIJAHMACHARIA IRUNGU		173	encourage payment of	GOVERNORS DECREE
487	ISAAC NJUGUNA NGOTHO		71	encourage payment of	GOVERNORS DECREE
488	MARGARET WANGARI MUTHUI		90	encourage payment of	GOVERNORS DECREE

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489	Joseph Gacathi		274	encourage payment of	GOVERNORS DECREE
490	MOSES MUTAGA KINGORI		7	encourage payment of	GOVERNORS DECREE
491	GEOFREY NDAI MWANGI		70	encourage payment of	GOVERNORS DECREE
492	SIMON MAINA NJOROGE		50,911	encourage payment of	GOVERNORS DECREE
493	BERNARD MBUGUA NJUGUNA		232,850	encourage payment of	GOVERNORS DECREE
494	ZIPPORAH MWERU & ENELICKETTA WANJIRU		541	encourage payment of	GOVERNORS DECREE
495	HANNAH NJOKI KAMANJA		8,383	encourage payment of	GOVERNORS DECREE
496	GRACE WANJIRU NDUNGU		245	encourage payment of	GOVERNORS DECREE
497	CHARLES MACHARIA NDEGWA		7	encourage payment of	GOVERNORS DECREE
498	Michael ndungu		7	encourage payment of	GOVERNORS DECREE
499	WILSON GICHINGA KAGUMO		4,019	encourage payment of	GOVERNORS DECREE
500	JOSEPH NDERITU NDUNGU		160	encourage payment of	GOVERNORS DECREE
501	TIMOTHY WARUIRU NJOROGE		180	encourage payment of	GOVERNORS DECREE
502	SAMUEL NYUMU NDABA		4,317	encourage payment of	GOVERNORS DECREE
503	MWANIKI NDUATI		120,723	encourage payment of	GOVERNORS DECREE
504	JAMES MUCHENGU MWAURA		2,456	encourage payment of	GOVERNORS DECREE
505	Jane Njeri		4,742	encourage payment of	GOVERNORS DECREE

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506	SAMUEL NJUNGI MUNDIA		13,349	encourage payment of	GOVERNORS DECREE
507	ANNE WANGUI WAWERU		17	encourage payment of	GOVERNORS DECREE
508	Dancan Njagi		22	encourage payment of	GOVERNORS DECREE
509	GRACE WANJIRU GAKURE		51	encourage payment of	GOVERNORS DECREE
510	JAMES MACHARIA NJANE		78,106	encourage payment of	GOVERNORS DECREE
511	DUNCAN KIHUMBA WATATA		5,075	encourage payment of	GOVERNORS DECREE
512	DAVID WACHIRA		1,341	encourage payment of	GOVERNORS DECREE
513	MACHARIA IRUNGU KIHARU		448	encourage payment of	GOVERNORS DECREE
514	JOSEPH GITHECI KAMAU		1,136	encourage payment of	GOVERNORS DECREE
515	PAUL NJUGUNA KAHIA		32	encourage payment of	GOVERNORS DECREE
516	JOHN NGIGE NENE		251	encourage payment of	GOVERNORS DECREE
517	TERESIAH NJERI KAMAU		8,413	encourage payment of	GOVERNORS DECREE
518	JAMES KARIUKI CHEGE		90	encourage payment of	GOVERNORS DECREE
519	Hannah Kariuki		91	encourage payment of	GOVERNORS DECREE
520	AMOS NGATA MUIRURI		95,870	encourage payment of	GOVERNORS DECREE
521	EZEKIEL NGOCI KARIUKI		656	encourage payment of	GOVERNORS DECREE
522	SAMUEL KARANJA NJOROGE		4,386	encourage payment of	GOVERNORS DECREE

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523	MARY WANJIKU GATITU		22	encourage payment of	GOVERNORS DECREE
524	JOHN KARIUKI KIMANI		180	encourage payment of	GOVERNORS DECREE
525	JANE WANJIKU MWANGI		101	encourage payment of	GOVERNORS DECREE
526	ANN MUMBI THIONGO		7	encourage payment of	GOVERNORS DECREE
527	FLORENCE WAITHERA KARIUKI		549	encourage payment of	GOVERNORS DECREE
528	ANTHONY NJOROGE SHIPHON		267	encourage payment of	GOVERNORS DECREE
529	isaac nganga		2,159	encourage payment of	GOVERNORS DECREE
530	SUSAN WAMAITHA NENE		173	encourage payment of	GOVERNORS DECREE
531	MARY WANJIRU GITAU		396	encourage payment of	GOVERNORS DECREE
532	GRACE WANJIRU NDUNGU		1,226	encourage payment of	GOVERNORS DECREE
533	CHARLES MWANGI MURAGE		80	encourage payment of	GOVERNORS DECREE
534	GEORGE GITHAIGA MACHARIA		54	encourage payment of	GOVERNORS DECREE
535	JAMES KARIUKI KIMANI		7	encourage payment of	GOVERNORS DECREE
536	DOUGLAS KIRUMA WANGUI		1,420	encourage payment of	GOVERNORS DECREE
537	JANE WANJIKU MWANGI		1,067	encourage payment of	GOVERNORS DECREE
538	CHARLES KAMAU NGUGI		4,017	encourage payment of	GOVERNORS DECREE
539	MARY NJERI NGANGA		21	encourage payment of	GOVERNORS DECREE

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540	JANE WAIRIMU KARIITHI		6,481	encourage payment of	GOVERNORS DECREE
541	JAMES KARIUKI CHEGE		54	encourage payment of	GOVERNORS DECREE
542	thomas Kiboi		166	encourage payment of	GOVERNORS DECREE
543	ANNAH NJERI NYORO		50,911	encourage payment of	GOVERNORS DECREE
544	RICHARD MACHARIA MWANGI		180	encourage payment of	GOVERNORS DECREE
545	DAVID KAMAU KURIA		1,849	encourage payment of	GOVERNORS DECREE
546	ANN NJERI NDERI		4,841	encourage payment of	GOVERNORS DECREE
547	SAMUEL NJIHIA MUIRURI		3,231	encourage payment of	GOVERNORS DECREE
548	justus mwangi		1,067	encourage payment of	GOVERNORS DECREE
549	SERAH NYAMBURA NDUNGU		13,122	encourage payment of	GOVERNORS DECREE
550	ROSEMARY GATHONI KAMAU		90	encourage payment of	GOVERNORS DECREE
551	WILLIAM KENYATTA GITOGO		2,159	encourage payment of	GOVERNORS DECREE
552	PETER WAWER NJOGU		229,568	encourage payment of	GOVERNORS DECREE
553	STANLEY KIRAGU WATHUTA AND OTHERS		3,151	encourage payment of	GOVERNORS DECREE
554	JOHN MUTHUI MUGOGO & HANNAH WAMBUI MBUGUA		102	encourage payment of	GOVERNORS DECREE
555	GEOFFREY KARANJA MBUGUA		90	encourage payment of	GOVERNORS DECREE
556	GEOFFREY KIGOTHO MWANGI		549	encourage payment of	GOVERNORS DECREE

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557	JOSEPH GITHINJI KAMAU		163	encourage payment of	GOVERNORS DECREE
558	MARGARET WANGARI GACHERU		333,714	encourage payment of	GOVERNORS DECREE
559	ROBERT KAMAU KINYUA		90	encourage payment of	GOVERNORS DECREE
560	STEPHEN W. IKONYA		173	encourage payment of	GOVERNORS DECREE
561	PENINAH WANGUI GITHAE		265	encourage payment of	GOVERNORS DECREE
562	MARY WANJIRU GITAU		1,857	encourage payment of	GOVERNORS DECREE
563	PETER NJOROGE KARANJA		4,985	encourage payment of	GOVERNORS DECREE
564	FRANCIS KARUA THUKU		180	encourage payment of	GOVERNORS DECREE
565	EUNICE WABAI KAHIA		61	encourage payment of	GOVERNORS DECREE
566	stephen mathenge		180	encourage payment of	GOVERNORS DECREE
567	SAMUEL GITIBA WANGONDU		30,189	encourage payment of	GOVERNORS DECREE
568	MOSES MURAYA GACHURU		4,807	encourage payment of	GOVERNORS DECREE
569	EUNICE WANJIKU KAMAU		13,406	encourage payment of	GOVERNORS DECREE
570	STANLEY KIRAGU WATHUTA AND OTHERS		3,151	encourage payment of	GOVERNORS DECREE
571	PAUL MWANIKI NDUATI		7	encourage payment of	GOVERNORS DECREE
572	LEAH WANGARI WAHOME		510,727	encourage payment of	GOVERNORS DECREE
573	JOHN MAINA KARANJA		180	encourage payment of	GOVERNORS DECREE

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574	JOHN MUIRURI GAITHO		1,882	encourage payment of	GOVERNORS DECREE
575	ROSEMARY GATHONI KAMAU		7	encourage payment of	GOVERNORS DECREE
576	MERCY GATHONI GIKUNJU		553	encourage payment of	GOVERNORS DECREE
577	PETER KIMANI NDUNGU		98	encourage payment of	GOVERNORS DECREE
578	IBRAHIM NJAU KIRAGU		3,339	encourage payment of	GOVERNORS DECREE
579	MARGRATE WAMBUI MWANGI		54	encourage payment of	GOVERNORS DECREE
580	DAMARIS WANJIKU KIUGU		8,177	encourage payment of	GOVERNORS DECREE
581	SIMON WANJOHI MAINA		20	encourage payment of	GOVERNORS DECREE
582	MOSES MWANGI WAWERU		256	encourage payment of	GOVERNORS DECREE
583	CHARLES WARUTUMO GATHUGU		888,175	encourage payment of	GOVERNORS DECREE
584	JOSEPH KIRIKO NJOROGE		961	encourage payment of	GOVERNORS DECREE
585	PETER NJENGA KIMANI		3,040	encourage payment of	GOVERNORS DECREE
586	PHYLLIS WANJIRU KINUTHIA		173	encourage payment of	GOVERNORS DECREE
587	WAMBUI MWANGI KARIUKI		90	encourage payment of	GOVERNORS DECREE
588	FRANCIS MBUGUA KINIU		3,040	encourage payment of	GOVERNORS DECREE
589	JOHN GITAU MWANGI		6	encourage payment of	GOVERNORS DECREE
590	SAMUEL NJUNGI MUNDIA		2,396,743	encourage payment of	GOVERNORS DECREE

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591	PAULINE WARUINU MINAI		17,504	encourage payment of	GOVERNORS DECREE
592	PETER GATHUA GITAH		276	encourage payment of	GOVERNORS DECREE
593	JOSEPHAT KANIARU KIRERU		87	encourage payment of	GOVERNORS DECREE
594	JOHN MUYA MACHARIA		18	encourage payment of	GOVERNORS DECREE
595	JOHN NGARI MWANGI		7	encourage payment of	GOVERNORS DECREE
596	JOSEPH MWANGI NGUGI		90	encourage payment of	GOVERNORS DECREE
597	LEAH WAMBUI KINYURU		7	encourage payment of	GOVERNORS DECREE
598	KABUI GICHU NGIMA JANE		11,436,354	encourage payment of	GOVERNORS DECREE
599	Joyce wanjiku		1	encourage payment of	GOVERNORS DECREE
600	JAMES WANJOHI GACHANJA		180	encourage payment of	GOVERNORS DECREE
601	lucy wanjiru		7	encourage payment of	GOVERNORS DECREE
602	STANLEY KIRAGU WATHUTA AND OTHERS		3,151	encourage payment of	GOVERNORS DECREE
603	STANLEY KIRAGU WATHUTA AND OTHERS		3,151	encourage payment of	GOVERNORS DECREE
604	EUNICE WANJIKU KAMAU		1,281	encourage payment of	GOVERNORS DECREE
605	MWANGI GACERE KAWERU		1,751	encourage payment of	GOVERNORS DECREE
606	ISABELLA KIMANI		7	encourage payment of	GOVERNORS DECREE
607	FRANCIS MWANGI KINYURU		7	encourage payment of	GOVERNORS DECREE

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608	HENRY MACHARIA MWANGI		188,092	encourage payment of	GOVERNORS DECREE
609	ROSE ANN WAIRIMU		180	encourage payment of	GOVERNORS DECREE
610	PETER CHEGE GICHIA		80	encourage payment of	GOVERNORS DECREE
611	JOHN KIHICO GACHURU		10	encourage payment of	GOVERNORS DECREE
612	GEOFREY NDAI MWANGI		7	encourage payment of	GOVERNORS DECREE
613	JULIA WANJIRU NDUNGU		626	encourage payment of	GOVERNORS DECREE
614	WANGUI WANGURA		120,723	encourage payment of	GOVERNORS DECREE
615	JOSEPH GATIMU GACHUNGA		7	encourage payment of	GOVERNORS DECREE
616	AGNES NYAMBERE		180	encourage payment of	GOVERNORS DECREE
617	TIMOTHY WARUIRU NJOROGE & MARY WAIRIMU KIARIE		180	encourage payment of	GOVERNORS DECREE
618	JAMES WANJOHI GACHANJA		7	encourage payment of	GOVERNORS DECREE
619	ISAAC NYORO KAMAU		173	encourage payment of	GOVERNORS DECREE
620	JAMES KARIUKI CHEGE		90	encourage payment of	GOVERNORS DECREE
621	HANNAH WAIRIMU MINAI		265	encourage payment of	GOVERNORS DECREE
622	JULIA WAIHUINI MWANGI		20	encourage payment of	GOVERNORS DECREE
623	JAMES KARIUKI 25		5,135	encourage payment of	GOVERNORS DECREE
624	JOSEPH MACHARIA GACIINGU		4,807	encourage payment of	GOVERNORS DECREE

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625	PAUL NDUNGU		256	encourage payment of	GOVERNORS DECREE
626	JULIETA NGIMA GAITHO		7	encourage payment of	GOVERNORS DECREE
627	GRACE GATHONI WATATA		51,208	encourage payment of	GOVERNORS DECREE
628	JOHNSON GICHUHI MUCHEMI		90	encourage payment of	GOVERNORS DECREE
629	SAMUEL GAKURE MWANGI		554	encourage payment of	GOVERNORS DECREE
630	SAMUEL GAKURE MWANGI		98	encourage payment of	GOVERNORS DECREE
631	EPHRAIM MAINA GITHINJI		1,952	encourage payment of	GOVERNORS DECREE
632	JOSEPH CHEGE MACHARIA		785	encourage payment of	GOVERNORS DECREE
633	JOSEPH MIROBI WANJOHI		173	encourage payment of	GOVERNORS DECREE
634	MOSES MUTAGA KINGORI		90	encourage payment of	GOVERNORS DECREE
635	ELIJAH KANYI WANJOHI		5,231	encourage payment of	GOVERNORS DECREE
636	ISABELLAH WACHERA WANYONDU		749	encourage payment of	GOVERNORS DECREE
637	GRACE GATHONI MBUGUA		6	encourage payment of	GOVERNORS DECREE
638	GRACE NYAMBURA KAMOTHO		1,890	encourage payment of	GOVERNORS DECREE
639	CHARLES NJOROGE KARIUKI		2,080	encourage payment of	GOVERNORS DECREE
640	GRACE NYAMBURA MUCHIRI		2,466	encourage payment of	GOVERNORS DECREE
641	PETER IRUNGU KINENE		2,405	encourage payment of	GOVERNORS DECREE

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642	VICTOR MAGU WAMWIRI		2,466	encourage payment of	GOVERNORS DECREE
643	GIBSON MWANGI KAMAU		80	encourage payment of	GOVERNORS DECREE
644	MAURO MBUTHIA WERU		379	encourage payment of	GOVERNORS DECREE
645	GEOFREY NDAI MWANGI		7	encourage payment of	GOVERNORS DECREE
646	CHRISTOPHER KAMAU MARIANJUGU		118,657	encourage payment of	GOVERNORS DECREE
647	MICHAEL MURIUKI NGARI		416	encourage payment of	GOVERNORS DECREE
648	JENIFER MUTHONI NJUGUNA		1,209	encourage payment of	GOVERNORS DECREE
649	Cyrus ndungu		5,135	encourage payment of	GOVERNORS DECREE
650	MICHAEL KARII NDAYA		7,974	encourage payment of	GOVERNORS DECREE
651	MARY WAMBUI NYORO		549	encourage payment of	GOVERNORS DECREE
652	PETER WANDERI MURIUKI		90	encourage payment of	GOVERNORS DECREE
653	ROBERT MWANGI MUGO		13,406	encourage payment of	GOVERNORS DECREE
654	VICTOR MAGU WAMWIRI		549	encourage payment of	GOVERNORS DECREE
655	KARIUKI GATHANU KAGUYU		4,498,004	encourage payment of	GOVERNORS DECREE
656	JAMES KUNGU CHEGE		569	encourage payment of	GOVERNORS DECREE
657	PETER KIRUMBA NDUNGU		90	encourage payment of	GOVERNORS DECREE
658	GABRIEL KIRAGU GIKUHI		1,850	encourage payment of	GOVERNORS DECREE

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659	MIRIAM WANJIKU NDUNGU		1,890	encourage payment of	GOVERNORS DECREE
660	ALICE WANJIKU GICHUHI		554,069	encourage payment of	GOVERNORS DECREE
661	ALICE WANJIKU GICHUHI		554,069	encourage payment of	GOVERNORS DECREE
662	MARGARET MUTHONI KARIGO		80	encourage payment of	GOVERNORS DECREE
663	VIRGINIA NDUTA NDUNGU		1	encourage payment of	GOVERNORS DECREE
664	GEORGE GITHAIGA MACHARIA		670	encourage payment of	GOVERNORS DECREE
665	KIMANI WAMUTUOTA MUHORO		7,974	encourage payment of	GOVERNORS DECREE
666	David Wachira		549	encourage payment of	GOVERNORS DECREE
667	JOSEPH KIMANI KURIA		7	encourage payment of	GOVERNORS DECREE
668	JOSEPH MWANGI NGUGI		90	encourage payment of	GOVERNORS DECREE
669	ALICE WANGARI KIBUNJA		269	encourage payment of	GOVERNORS DECREE
670	PETER WAWER NJOGU		229,568	encourage payment of	GOVERNORS DECREE
671	DORCAS WANJIRU KARITU		25,280	encourage payment of	GOVERNORS DECREE
672	ELIZABETH MUTHONI MAINA		2,159	encourage payment of	GOVERNORS DECREE
673	GITONGA WANDERI KIBURIO		7	encourage payment of	GOVERNORS DECREE
674	LUCY MURUGI KAMENGERE		7	encourage payment of	GOVERNORS DECREE
675	HIRAM NDUNGU MUNGAI		1,106	encourage payment of	GOVERNORS DECREE

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676	JAMES MWANGI		377	encourage payment of	GOVERNORS DECREE
677	Mariam Mwai		7	encourage payment of	GOVERNORS DECREE
678	NJOKI MWANGI		120,723	encourage payment of	GOVERNORS DECREE
679	JOSEPH NGANGA NDUATI		160	encourage payment of	GOVERNORS DECREE
680	TOWER SAVINGS AND CREDIT CO OPERATIVE SOCIETY LIMITED		2,046	encourage payment of	GOVERNORS DECREE
681	PENINAH WANGUI GITHAE		63,949	encourage payment of	GOVERNORS DECREE
682	bartholomew muturi		38,461	encourage payment of	GOVERNORS DECREE
683	JOSEPH MAINA MACHARIA		3,367	encourage payment of	GOVERNORS DECREE
684	SAMUEL GICHURU MUHIA		188,092	encourage payment of	GOVERNORS DECREE
685	NANCY WANJIKU KINYANJUI		1,474	encourage payment of	GOVERNORS DECREE
686	JOSEPH GAKERE KARIUKI		20	encourage payment of	GOVERNORS DECREE
687	JAMES KARIUKI NJOROGE		7	encourage payment of	GOVERNORS DECREE
688	CARRIEJANE WANJERI NDUNGU		717	encourage payment of	GOVERNORS DECREE
689	HANA MUTHONI KIANDE		89	encourage payment of	GOVERNORS DECREE
690	STEPHEN WANJOHI MUHUHI		80	encourage payment of	GOVERNORS DECREE
691	LUCY WANJIRU KINYAITI		6,457	encourage payment of	GOVERNORS DECREE
692	JOHANNAH RIBECHI LITIEMA		7	encourage payment of	GOVERNORS DECREE

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693	ESTHER WANJIRU NDUNGU		21	encourage payment of	GOVERNORS DECREE
694	PAUL THUO KINYURU		7	encourage payment of	GOVERNORS DECREE
695	ROBERT MWANIKI MUTARURA		34	encourage payment of	GOVERNORS DECREE
696	JOHN NGANGA KAMAU		3,624,060	encourage payment of	GOVERNORS DECREE
697	PHYLIS M NGOTHO		670	encourage payment of	GOVERNORS DECREE
698	GRACE WANJIKU KIMALI		368	encourage payment of	GOVERNORS DECREE
699	STEPHEN MAIRANGA		785	encourage payment of	GOVERNORS DECREE
700	EUSTUS GATERE NGURE		90	encourage payment of	GOVERNORS DECREE
701	PETER NDUNGU GITAU		6	encourage payment of	GOVERNORS DECREE
702	MILKA NJERI WAWERU		265	encourage payment of	GOVERNORS DECREE
703	JESEE NJOROGE KIMANI		75,517	encourage payment of	GOVERNORS DECREE
704	PETER WAMBUI NZOMO		1,154	encourage payment of	GOVERNORS DECREE
705	MARGARET WAMBUI NDIRANGU		2,842,208	encourage payment of	GOVERNORS DECREE
706	WANJIRU NJOROGE		54	encourage payment of	GOVERNORS DECREE
707	ZACHARY NGANYE NDIRANGU		163	encourage payment of	GOVERNORS DECREE
708	JANET WAMBUI WAMWERE		4,985	encourage payment of	GOVERNORS DECREE
709	JASON KAMINDU WAGOI		399	encourage payment of	GOVERNORS DECREE

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710	BERNARD KAROMO MBURU		96,498	encourage payment of	GOVERNORS DECREE
711	PETER NJOROGE KARANJA		399	encourage payment of	GOVERNORS DECREE
712	PHYLLIS WANJIRU KINUTHIA		173	encourage payment of	GOVERNORS DECREE
713	ELIJAH THIONGO CHEGE		10,242	encourage payment of	GOVERNORS DECREE
714	PETER KIHARA NGARI		173	encourage payment of	GOVERNORS DECREE
715	ALICE WANJIRU GICHANGA		569	encourage payment of	GOVERNORS DECREE
716	J M KAHIA		7	encourage payment of	GOVERNORS DECREE
717	JOHN KIRAGU MWANGI		7	encourage payment of	GOVERNORS DECREE
718	JOHN WANG'ONDU WACHIRA		741	encourage payment of	GOVERNORS DECREE
719	PETER GATHANU KARIUKI		353,718	encourage payment of	GOVERNORS DECREE
720	NAOMI WAIRIMU GITONGA		78,106	encourage payment of	GOVERNORS DECREE
721	RUTH KARITI KAHIA		61	encourage payment of	GOVERNORS DECREE
722	SIMON KIAMA WACHIRA		7	encourage payment of	GOVERNORS DECREE
723	PETER KIRUMBA NDUNGU		90	encourage payment of	GOVERNORS DECREE
724	GRACE WANJIRU NDUNGU		633	encourage payment of	GOVERNORS DECREE
725	SAMUEL MURIITHI KINYUA		7	encourage payment of	GOVERNORS DECREE
726	GEORGE MWANGI MIGUI		7	encourage payment of	GOVERNORS DECREE

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727	NAHASHON MUIRU MWIHAKI		54	encourage payment of	GOVERNORS DECREE
728	ISAAC KARIUKI NYAGAH		253	encourage payment of	GOVERNORS DECREE
729	JOHN MURIA MWANGI		1,794	encourage payment of	GOVERNORS DECREE
730	AGNES WANJIRU KIHUNGI		7	encourage payment of	GOVERNORS DECREE
731	JOHN KABIRU NJOROGE		7	encourage payment of	GOVERNORS DECREE
732	EUNICE NJERI KINYURU		7	encourage payment of	GOVERNORS DECREE
733	GATERI MWITURIA		2,018,338	encourage payment of	GOVERNORS DECREE
734	LYDIA WAMBOI		50,212	encourage payment of	GOVERNORS DECREE
735	JULIUS NGANGA KAMAU		8,177	encourage payment of	GOVERNORS DECREE
736	ELIZABETH MUTHONI MAINA		2,159	encourage payment of	GOVERNORS DECREE
737	FRANCIS maina		51,208	encourage payment of	GOVERNORS DECREE
738	FRANCIS WAHINYA KINYANJUI		371	encourage payment of	GOVERNORS DECREE
739	GERALD NDIRANGU KARIUKI		269	encourage payment of	GOVERNORS DECREE
740	nancy njambi		3,926	encourage payment of	GOVERNORS DECREE
741	WINNIE WANJIRU MUGO		102	encourage payment of	GOVERNORS DECREE
742	JAMES MUCHENGU MWAURA		30,570	encourage payment of	GOVERNORS DECREE
743	FRANCIS NJOROGE NGURE		180	encourage payment of	GOVERNORS DECREE

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744	SAMUEL KAHIRI KARANJA		1,226	encourage payment of	GOVERNORS DECREE
745	DORCAS WAMBUI NJUGUNA		1,037	encourage payment of	GOVERNORS DECREE
746	JAMES MAINA CHEGE		10	encourage payment of	GOVERNORS DECREE
747	MARY WAITHIRA NYAGA		613	encourage payment of	GOVERNORS DECREE
748	SAMUEL KAHIRI KARANJA		98	encourage payment of	GOVERNORS DECREE
749	GEOFFREY WAMBI WAMBUGU AND EDITH NJERI MUIGAI		302	encourage payment of	GOVERNORS DECREE
750	JOHN KIRAGU MWANGI		180	encourage payment of	GOVERNORS DECREE
751	JAMES GICHUHI KAMANJA		789	encourage payment of	GOVERNORS DECREE
752	KARATE MEN WELFARE SELF HELP GROUP		777	encourage payment of	GOVERNORS DECREE
753	ZACHARY MUIBARA GACHANJA		269	encourage payment of	GOVERNORS DECREE
754	MARGARET NYOKABI NGETHE		3,237	encourage payment of	GOVERNORS DECREE
755	ZIPPORAH MWERU & ENELICKETTA WANJIRU		284,396	encourage payment of	GOVERNORS DECREE
756	SAMUEL KAGIRI NJIHIA		16,453	encourage payment of	GOVERNORS DECREE
757	Charles Njuguna		54	encourage payment of	GOVERNORS DECREE
758	JOHN BURUGU KARIITHI		40,149	encourage payment of	GOVERNORS DECREE
759	PHILIP MWANGI NDUATI		569	encourage payment of	GOVERNORS DECREE
760	HANNAH WANGECHI KUNGU		90	encourage payment of	GOVERNORS DECREE

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761	BERNARD KINUTHIA		549	encourage payment of	GOVERNORS DECREE
762	JOHN KAMONG'O MURAYA		16,526	encourage payment of	GOVERNORS DECREE
763	LYDIA WANGECHI MATHENGE		12,834	encourage payment of	GOVERNORS DECREE
764	HANNAH WANGECHI KUNGU		1,136	encourage payment of	GOVERNORS DECREE
765	DAVID K NDUNGU		98	encourage payment of	GOVERNORS DECREE
766	PETER MWANGI KIMANI		2,562	encourage payment of	GOVERNORS DECREE
767	MAKURATA WAITHIRA KIBIRO		670	encourage payment of	GOVERNORS DECREE
768	DANIEL MUTURI MBUCHI		1,341	encourage payment of	GOVERNORS DECREE
769	JULIET WANJIRU WAITHAKA		180	encourage payment of	GOVERNORS DECREE
770	EUSTUS M MBURU		1,281	encourage payment of	GOVERNORS DECREE
771	MERCY WANGU		6,576	encourage payment of	GOVERNORS DECREE
772	STEPHEN WANJOHI MUHUHI		14	encourage payment of	GOVERNORS DECREE
773	ASSUMPTA MUKAMI GITHENDU		3,311	encourage payment of	GOVERNORS DECREE
774	EUNICE WANJIKU GATIMU DAVID GATIMU MWANGI		45	encourage payment of	GOVERNORS DECREE
775	BETH WANJIRU GITAU		6	encourage payment of	GOVERNORS DECREE
776	Paul Mungai		180	encourage payment of	GOVERNORS DECREE
777	FRANCIS KARUA THUKU		180	encourage payment of	GOVERNORS DECREE

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778	JOSEPHINE WANGUI TUMBO		267	encourage payment of	GOVERNORS DECREE
779	SARAH MUGURE KINGORI		180	encourage payment of	GOVERNORS DECREE
780	NAOMI NDUTA KAMAU		173	encourage payment of	GOVERNORS DECREE
781	RAHAB GATHONI WACHIRA		7	encourage payment of	GOVERNORS DECREE
782	RUTH WAMBUI MWANGI		7	encourage payment of	GOVERNORS DECREE
783	JOSEPH MBARIRE IKINYA		180	encourage payment of	GOVERNORS DECREE
784	THOMAS MARK OBWOCHA GITAMO		19,629	encourage payment of	GOVERNORS DECREE
785	GRACE WAIRIMU MBUGUA		89	encourage payment of	GOVERNORS DECREE
786	MARGARET WANGUI NDUNGU		7	encourage payment of	GOVERNORS DECREE
787	GEOFFREY NDAI MWANGI		7	encourage payment of	GOVERNORS DECREE
788	ESTHER NGIMA KIUGU		260	encourage payment of	GOVERNORS DECREE
789	SAMUEL NJUNGI MUNDIA		2,396,743	encourage payment of	GOVERNORS DECREE
790	peter gitari		7	encourage payment of	GOVERNORS DECREE
791	RICHARD NGURE KAMAU		81,901	encourage payment of	GOVERNORS DECREE
792	Mariam Mwai		7	encourage payment of	GOVERNORS DECREE
793	Joseph Gacathi		3,140	encourage payment of	GOVERNORS DECREE
794	SALOME KAROBIA		1,836,918	encourage payment of	GOVERNORS DECREE

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795	GRACE NJERI MBUGUA		7,025	encourage payment of	GOVERNORS DECREE
796	GEORGE GATIMU MWANGI		265	encourage payment of	GOVERNORS DECREE
797	STANLEY KIRAGU WATHUTA		59,113	encourage payment of	GOVERNORS DECREE
798	SAMUEL NJUNGI MUNDIA		2,396,743	encourage payment of	GOVERNORS DECREE
799	BETH WAMBUI		625,385	encourage payment of	GOVERNORS DECREE
800	CHARLES WAWERU GIKONYO		167	encourage payment of	GOVERNORS DECREE
801	MARGRATE WAMBUI MWANGI		54	encourage payment of	GOVERNORS DECREE
802	JOSEPHAT KIMOTHO MWANGI		91	encourage payment of	GOVERNORS DECREE
803	KARUGO MWANGI		6	encourage payment of	GOVERNORS DECREE
804	FRANCIS GICHOGO WANGOMBE		888,175	encourage payment of	GOVERNORS DECREE
805	PHILIS WAITHERA MBATIA		2,001	encourage payment of	GOVERNORS DECREE
806	PAUL KARANI NJOGU		90	encourage payment of	GOVERNORS DECREE
807	lilian nyambura		40,193	encourage payment of	GOVERNORS DECREE
808	PETER NJUGUNA WANGUNYU		17	encourage payment of	GOVERNORS DECREE
809	MARGARET NYARUAI WANJOHI		2,114	encourage payment of	GOVERNORS DECREE
810	SIMON KAMWAMBA MUCHEMI		284,988	encourage payment of	GOVERNORS DECREE
811	TIMOTHY NDERU GITHINJI		1,341	encourage payment of	GOVERNORS DECREE

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812	BETH WAMBUI		16,122	encourage payment of	GOVERNORS DECREE
813	MOSES NJUGUNA MWAMGI		205,175	encourage payment of	GOVERNORS DECREE
814	SIMON MWAI NDUNGU		2,159	encourage payment of	GOVERNORS DECREE
815	EDWIN MIORO WANDURU		90	encourage payment of	GOVERNORS DECREE
816	JOSEPH MAINA MACHARIA		50,911	encourage payment of	GOVERNORS DECREE
817	GEOFFREY KARANJA MBUGUA		81,901	encourage payment of	GOVERNORS DECREE
818	GRACE MUMBI MWAI		2,159	encourage payment of	GOVERNORS DECREE
819	JAMES WANG'OMBE MAINA		22	encourage payment of	GOVERNORS DECREE
820	MICHAEL MBAGARI KINYANJUI		180	encourage payment of	GOVERNORS DECREE
821	JAMES NDUNGU KIMANI		2,346	encourage payment of	GOVERNORS DECREE
822	Samson Njiiri		3,805	encourage payment of	GOVERNORS DECREE
823	Mariam Mwai		7	encourage payment of	GOVERNORS DECREE
824	WACHIRA WAKABA MWAGACHAMA		735	encourage payment of	GOVERNORS DECREE
825	DAVID KIMANI KABORA		1,433	encourage payment of	GOVERNORS DECREE
826	BENARD MAINA GAITHI		274	encourage payment of	GOVERNORS DECREE
827	PETER WANGOMBE MUNYI		317,926	encourage payment of	GOVERNORS DECREE
828	JAMES GITAU KAMAU		180	encourage payment of	GOVERNORS DECREE

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829	JOHN MAINA GACHINE		789	encourage payment of	GOVERNORS DECREE
830	STEPHEN MBURU NJENGA		90	encourage payment of	GOVERNORS DECREE
831	james karanja		173	encourage payment of	GOVERNORS DECREE
832	MARGARET WANJIRU THUKU		7	encourage payment of	GOVERNORS DECREE
833	PETER WAIGANJO MAGU		289,925	encourage payment of	GOVERNORS DECREE
834	PETER WAIGANJO MAGU		289,925	encourage payment of	GOVERNORS DECREE
835	GEOFREY WANYOIKE MUCHIRI		256	encourage payment of	GOVERNORS DECREE
836	JOHN MUYA MACHARIA		18	encourage payment of	GOVERNORS DECREE
837	BENJAMIN WACHIRA NDIITHI		180	encourage payment of	GOVERNORS DECREE
838	ANNE WAIRIMU WANJOHI		80	encourage payment of	GOVERNORS DECREE
839	NORMAN MACHIRA MWANGI		173	encourage payment of	GOVERNORS DECREE
840	DANCAN KIHUMBA WATATA		5,075	encourage payment of	GOVERNORS DECREE
841	WILLIAM KAREMA WANYEKI		166,857	encourage payment of	GOVERNORS DECREE
842	JOSEPH GIKONYO KABIRA		31,258	encourage payment of	GOVERNORS DECREE
843	ABRAHAM WANYOIKE KIMANA		162	encourage payment of	GOVERNORS DECREE
844	stephen mathenge		180	encourage payment of	GOVERNORS DECREE
845	MONICAH WANJIRU MBURU		7	encourage payment of	GOVERNORS DECREE

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846	MWANGI MAKUMI		102	encourage payment of	GOVERNORS DECREE
847	BENARD MAINA GAITHI		6	encourage payment of	GOVERNORS DECREE
848	ESTHER WANGARI KIBOI		173	encourage payment of	GOVERNORS DECREE
849	Agnes Wanjohi		90	encourage payment of	GOVERNORS DECREE
850	STEPHENE MAHUGU NDUNGU		98	encourage payment of	GOVERNORS DECREE
851	JOSEPH MWANGI NGUGI		7	encourage payment of	GOVERNORS DECREE
852	JAMES WANG'OMBE MAINA		22	encourage payment of	GOVERNORS DECREE
853	MESHLLAM KAMUNYA MATHENGE		9,868	encourage payment of	GOVERNORS DECREE
854	PAUL KIRUBI		2,426	encourage payment of	GOVERNORS DECREE
855	PAUL NGANGA MWANGI		1,281	encourage payment of	GOVERNORS DECREE
856	GATHANJI UThERI WELFARE SELFHELP GROUP		605	encourage payment of	GOVERNORS DECREE
857	JANE MUTHONI KIBORO		259	encourage payment of	GOVERNORS DECREE
858	PURITY WANJIRU MUTURI		54	encourage payment of	GOVERNORS DECREE
859	MARGARET NYAGITHA MWANGI		7	encourage payment of	GOVERNORS DECREE
860	SAMUEL KAHIRI KARANJA		245	encourage payment of	GOVERNORS DECREE
861	CHARLES MWANGI MURAGE		6	encourage payment of	GOVERNORS DECREE
862	FRANCIS WAHINYA KINYANJUI		1,850	encourage payment of	GOVERNORS DECREE

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863	RACHAEL WAIRIMU GATEHI		569	encourage payment of	GOVERNORS DECREE
864	GRACE WANJIRU NDUNGU		1,226	encourage payment of	GOVERNORS DECREE
865	ESTHER WAIHUINI NDUNGU		263	encourage payment of	GOVERNORS DECREE
866	MONICAH WANJIKU GATU		80	encourage payment of	GOVERNORS DECREE
867	Esther Wangare		399	encourage payment of	GOVERNORS DECREE
868	MORRISON MBARO THUKU		61,691	encourage payment of	GOVERNORS DECREE
869	DUNCAN KIHUMBA WATATA		254,198	encourage payment of	GOVERNORS DECREE
870	Stephen kariuki		4,227	encourage payment of	GOVERNORS DECREE
871	PAUL WAITATHU KAMAU		83,090	encourage payment of	GOVERNORS DECREE
872	MANASSE WAIHENYA KAMUNYA		90	encourage payment of	GOVERNORS DECREE
873	MWANGI GITHINJI		7	encourage payment of	GOVERNORS DECREE
874	MUTHONI ONESMUS MBURU		19	encourage payment of	GOVERNORS DECREE
875	JOSEPH NDIRANGU MUGU		376	encourage payment of	GOVERNORS DECREE
876	SAMUEL GAKUNYI GITHENDU		3,311	encourage payment of	GOVERNORS DECREE
877	CARRIEJANE WANJERI NDUNGU		538	encourage payment of	GOVERNORS DECREE
878	JOHN GITONGA NDUNGU		21	encourage payment of	GOVERNORS DECREE
879	GEORGE GACHANJA WANJOHI AND AGNES NYAMBERE WANJOHI		25,888	encourage payment of	GOVERNORS DECREE

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880	BENARD CHUGUKA NJAU		6	encourage payment of	GOVERNORS DECREE
881	mary wambui		3,988	encourage payment of	GOVERNORS DECREE
882	PAUL KANGETHE		3,190	encourage payment of	GOVERNORS DECREE
883	PERIS WAMBUI KAMAU		80	encourage payment of	GOVERNORS DECREE
884	JOSEPHAT KIMOTHO MWANGI		62,160	encourage payment of	GOVERNORS DECREE
885	BETH WANJIKU NJOROGE		544	encourage payment of	GOVERNORS DECREE
886	MILKA NDUTA MUCHIRI		171	encourage payment of	GOVERNORS DECREE
887	MARY NJERI NGANGA		91	encourage payment of	GOVERNORS DECREE
888	JOYCE WANGUI NJOROGE		180	encourage payment of	GOVERNORS DECREE
889	PETER GATHANU KARIUKI		353,718	encourage payment of	GOVERNORS DECREE
890	george muchai		286,239	encourage payment of	GOVERNORS DECREE
891	BANCY WANGECHI KINYUA		184,294	encourage payment of	GOVERNORS DECREE
892	NJABINI ATHAMAKI S H GROUP		7	encourage payment of	GOVERNORS DECREE
893	PAUL MBUGUA KARIUKI/ MARY WACERA MBUGUA		1,046	encourage payment of	GOVERNORS DECREE
894	PAUL ANTHONY NGATIA MUCHAI		715,597	encourage payment of	GOVERNORS DECREE
895	REHOBOTH NYAKIO SELF HELP GROUP		13,303	encourage payment of	GOVERNORS DECREE
896	GRACE WANJIKU NENE		173	encourage payment of	GOVERNORS DECREE

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897	SAWA STEVEN INVESTMENT LIMITED		228,838	encourage payment of	GOVERNORS DECREE
898	BETH WANJIRU KIIRU		180	encourage payment of	GOVERNORS DECREE
899	WILSON KAMAU KARANJA		2,919,363	encourage payment of	GOVERNORS DECREE
900	JOSEPH KAMAU KIRUMA		4,097	encourage payment of	GOVERNORS DECREE
901	JOSEPH WACHIRA KIHARA		80	encourage payment of	GOVERNORS DECREE
902	SERAH NJERI MIGWI		7	encourage payment of	GOVERNORS DECREE
903	GEOFFREY KARANJA MBUGUA		852,758	encourage payment of	GOVERNORS DECREE
904	JOHN KUNTAI LEPARAKUO		161,073	encourage payment of	GOVERNORS DECREE
905	PETER KIARIE MUNGAI		80	encourage payment of	GOVERNORS DECREE
906	KARIITHI NJOGU CHARLES		1,341	encourage payment of	GOVERNORS DECREE
907	JOHN MIGWI NDEGWA		2,960	encourage payment of	GOVERNORS DECREE
908	JOEL MUKIA KIAMBATI		3,255	encourage payment of	GOVERNORS DECREE
909	JOHN KAMAU KIMANI		1,810,005	encourage payment of	GOVERNORS DECREE
910	NGANGA KAMUYU		52	encourage payment of	GOVERNORS DECREE
911	JOSEPH MWANGI KAMAU		20	encourage payment of	GOVERNORS DECREE
912	JOHN KIRAGU MWANGI		7	encourage payment of	GOVERNORS DECREE
913	JAMES KIONGI MWAURA		899,601	encourage payment of	GOVERNORS DECREE

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914	SUSAN NJERI NJIHIA		7	encourage payment of	GOVERNORS DECREE
915	SAMUEL MACHARIA NYANJUI		6	encourage payment of	GOVERNORS DECREE
916	NJENGA NJUGUNA MWANGI		13	encourage payment of	GOVERNORS DECREE
917	PETER NJOROGE KARANJA		399	encourage payment of	GOVERNORS DECREE
918	JOSEPH MUKUNYA MATHENGE		95	encourage payment of	GOVERNORS DECREE
919	MUNANDA KANINI KEGA WOMEN		541	encourage payment of	GOVERNORS DECREE
920	MARGARET WANJIKU KINGA		390	encourage payment of	GOVERNORS DECREE
921	MARGARET WANJIKU KINGA		390	encourage payment of	GOVERNORS DECREE
922	FREDRICK MUREGI WANGOMBE		23,521	encourage payment of	GOVERNORS DECREE
923	DAVID EDWARD KARANJA		171	encourage payment of	GOVERNORS DECREE
924	DAVID WANJOHI RUKWARO		3,423	encourage payment of	GOVERNORS DECREE
925	RHIA MUKUHI MUIRURI		180	encourage payment of	GOVERNORS DECREE
926	DEDAN MBUGUA GICHINI		1	encourage payment of	GOVERNORS DECREE
927	PERIS WANGARI KIMANI		98	encourage payment of	GOVERNORS DECREE
928	MARGARET NYAGUTHII NGARI		7	encourage payment of	GOVERNORS DECREE
929	JOHN GITHINJI WACHIRA		2,426	encourage payment of	GOVERNORS DECREE
930	NJABINI WOOL CRAFTERS		8	encourage payment of	GOVERNORS DECREE

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931	GRACE NJANJA KAMAU		432	encourage payment of	GOVERNORS DECREE
932	PETER NJOROGE KIHARA		54	encourage payment of	GOVERNORS DECREE
933	PAULINE NYAMBURA MACHARIA		6	encourage payment of	GOVERNORS DECREE
934	PETER NDIRANGU GITONGA		242	encourage payment of	GOVERNORS DECREE
935	JOSEPH		180	encourage payment of	GOVERNORS DECREE
936	PETER NJUGUNA MUGANE		2,436	encourage payment of	GOVERNORS DECREE
937	JOANINAH NJERI NJUGUNA		20	encourage payment of	GOVERNORS DECREE
938	JOEL KAMAU ITHAGU		269	encourage payment of	GOVERNORS DECREE
939	MONICAH WANJIKU MURAYA		7	encourage payment of	GOVERNORS DECREE
940	STANLEY WANGENDO WARUIMBO		8,413	encourage payment of	GOVERNORS DECREE
941	ROBERT WACHIRA KARANJA		180	encourage payment of	GOVERNORS DECREE
942	BANCY WANGECHI KINYUA		501,947	encourage payment of	GOVERNORS DECREE
943	PHILLIP THUITA MUTHIANI		4,317	encourage payment of	GOVERNORS DECREE
944	MOSES MUTAGA KINGORI		90	encourage payment of	GOVERNORS DECREE
945	IRENE WANJIRU NJERI		63,709	encourage payment of	GOVERNORS DECREE
946	MARY NJERI KIMANI		1,850	encourage payment of	GOVERNORS DECREE
947	PETER KIRUMBA NDUNGU		90	encourage payment of	GOVERNORS DECREE

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948	SCHOLASTICA WACUKA WANG'ONDU		20	encourage payment of	GOVERNORS DECREE
949	RAKELI WANGARI MWANGI		259	encourage payment of	GOVERNORS DECREE
950	DAVID K NDUNGU		98	encourage payment of	GOVERNORS DECREE
951	CHARLES KINUTHIA WAWERU		4,317	encourage payment of	GOVERNORS DECREE
952	EUSTUS GATERE NGURE		7	encourage payment of	GOVERNORS DECREE
953	GEORGE NGARO MUNGU		372,563	encourage payment of	GOVERNORS DECREE
954	JOHN MWAURA MWANGI		569	encourage payment of	GOVERNORS DECREE
955	JAMES KAMAU NGANGA		1,062	encourage payment of	GOVERNORS DECREE
956	LUCY NJERI MURIITHI		180	encourage payment of	GOVERNORS DECREE
957	CHARITY MUTHONI MATHENGE		95	encourage payment of	GOVERNORS DECREE
958	SAMUEL KUNGU KAMAU		7	encourage payment of	GOVERNORS DECREE
959	FESTUS		22	encourage payment of	GOVERNORS DECREE
960	IRENE WAMBUI KARUGA		7	encourage payment of	GOVERNORS DECREE
961	JOHN KABIRU NJOROGE		7	encourage payment of	GOVERNORS DECREE
962	ELIUS KARIUKI F. WACHIRA		154	encourage payment of	GOVERNORS DECREE
963	SUSAN WAMBUI GIKONYO		764	encourage payment of	GOVERNORS DECREE
964	ANNE WANJIKU KAMAU		180	encourage payment of	GOVERNORS DECREE

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965	PATRICK MACHARIA MURIUKI		50,627	encourage payment of	GOVERNORS DECREE
966	EDWARD KIMANI KARIUKI		7	encourage payment of	GOVERNORS DECREE
967	MARY WANJIKU KARIUKI		619	encourage payment of	GOVERNORS DECREE
968	JESSE KARIUKI MUHARI		102	encourage payment of	GOVERNORS DECREE
969	EVALILIAN WAMBUI MWANGI		670	encourage payment of	GOVERNORS DECREE
970	MARY NJERI		670	encourage payment of	GOVERNORS DECREE
971	RICHARD NGURE KAMAU		17,586	encourage payment of	GOVERNORS DECREE
972	FELISTER NAISIANDI NDUGUYA		102	encourage payment of	GOVERNORS DECREE
973	Wilfred ngigi		49	encourage payment of	GOVERNORS DECREE
974	NGARAMA LINE SELF HELP GROUP		2,001	encourage payment of	GOVERNORS DECREE
975	JOSEPH KARIUKI CHEGE		4,097	encourage payment of	GOVERNORS DECREE
976	DANIEL MUTURI MBUCHI		131	encourage payment of	GOVERNORS DECREE
977	PHILIP THUITA MUTHIANI		4,272	encourage payment of	GOVERNORS DECREE
978	EUNICE WANJA MWANIKI		60,687	encourage payment of	GOVERNORS DECREE
979	LUCY NJERI KIMANI		1,356	encourage payment of	GOVERNORS DECREE
980	MUCHAI KIUNGA NGUNYU		286,239	encourage payment of	GOVERNORS DECREE
981	MWANGI KARIUKI MACHARIA		171	encourage payment of	GOVERNORS DECREE

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982	JOEL MUKUNDI NGUGI		8,324	encourage payment of	GOVERNORS DECREE
983	MANYATTA 'A' SELF HELP GROUP		4,742	encourage payment of	GOVERNORS DECREE
984	AMOS NGATA MUIRURI		1,057	encourage payment of	GOVERNORS DECREE
985	JOYCE WAMBUI MWANGI		397,068	encourage payment of	GOVERNORS DECREE
986	MARGARET NYAGITHA MWANGI		7	encourage payment of	GOVERNORS DECREE
987	SAMSON MAGUTA NDUNGU		90	encourage payment of	GOVERNORS DECREE
988	MARGRATE WAMBUI MWANGI		130,822	encourage payment of	GOVERNORS DECREE
989	SARAH NYOKABI MBURU		1,057	encourage payment of	GOVERNORS DECREE
990	DAMARIS WAMBUI MUIGAI		636,391	encourage payment of	GOVERNORS DECREE
991	JOSEPH NDUNGU /TERESIAHWANGECHE WANJUKI		41,738	encourage payment of	GOVERNORS DECREE
992	MARY WANGARI MURAGE		90	encourage payment of	GOVERNORS DECREE
993	PAULINE WAMBUI KIARAGO		166	encourage payment of	GOVERNORS DECREE
994	MICHAEL WAITITU MWANGI		274	encourage payment of	GOVERNORS DECREE
995	MILLICENT WANJIKU MONDO		173	encourage payment of	GOVERNORS DECREE
996	GRACE MUTHONI GICHUKI		183	encourage payment of	GOVERNORS DECREE
997	PAUL MAINA MURAGE		2,114	encourage payment of	GOVERNORS DECREE
998	MARY WANJIRU KARANJA		98	encourage payment of	GOVERNORS DECREE

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999	MARTHA WANGUI NJUGUNA		62,774	encourage payment of	GOVERNORS DECREE
1000	JOSEPH KARANJA NJUGUNA		1,413	encourage payment of	GOVERNORS DECREE
1001	PHYLLIS WANJIRU KINUTHIA		173	encourage payment of	GOVERNORS DECREE
1002	JAMES KARIUKI KIMANI		180	encourage payment of	GOVERNORS DECREE
1003	DAMARIS LYDIA WAIRIMU		77,510	encourage payment of	GOVERNORS DECREE
1004	PETER RUORO WAWERU		7,111	encourage payment of	GOVERNORS DECREE
1005	GITHINJI KIHITI		322	encourage payment of	GOVERNORS DECREE
1006	FELISTER NAISIANDI NDUGUYA		102	encourage payment of	GOVERNORS DECREE
1007	JOHN NJOROGI GICHUHI		54	encourage payment of	GOVERNORS DECREE
1008	IHURA NJOROGI		343,245	encourage payment of	GOVERNORS DECREE
1009	SAMUEL THAMU JOSEK		16,526	encourage payment of	GOVERNORS DECREE
1010	JAMES KIHU KAMAU		17,422	encourage payment of	GOVERNORS DECREE
1011	JOHN GATURA GATHIGE		789	encourage payment of	GOVERNORS DECREE
1012	GODFREY NDUNG'U GATUMA		90	encourage payment of	GOVERNORS DECREE
1013	Boniface kariuki		7	encourage payment of	GOVERNORS DECREE
1014	WILSON MURAYA MUNGA		641	encourage payment of	GOVERNORS DECREE
1015	ANN NJOKI NJUGUNA		2,415	encourage payment of	GOVERNORS DECREE

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101 6	DAMARIS LYDIA WAIRIMU		61,691	encourage payment of	GOVERNORS DECREE
101 7	JAMES WAITHUKI HARI		16	encourage payment of	GOVERNORS DECREE
101 8	SIMON KAGWIMA NJOROGE		745	encourage payment of	GOVERNORS DECREE
101 9	JOHN GITAU MWANGI		3,367	encourage payment of	GOVERNORS DECREE
102 0	JANE WANGARI MBUGUA		8,324	encourage payment of	GOVERNORS DECREE
102 1	LYDIA NYAGUTHII NDIRANGU		46,433	encourage payment of	GOVERNORS DECREE
102 2	JAMES MWANGI KIMOTHO		13,303	encourage payment of	GOVERNORS DECREE
102 3	RHIA MUKUHI MUIRURI		180	encourage payment of	GOVERNORS DECREE
102 4	MURIUKI LYDIA WAMBUI		90	encourage payment of	GOVERNORS DECREE
102 5	STEPHEN THEURI NJUGUNA		19	encourage payment of	GOVERNORS DECREE
102 6	BETH WANGUI WATATA		1,802	encourage payment of	GOVERNORS DECREE
102 7	SAMUEL NDIRITU MWANGI		50,911	encourage payment of	GOVERNORS DECREE
102 8	JANE NYAMBURA MAINA		20	encourage payment of	GOVERNORS DECREE
102 9	beatrice wanjiku		52	encourage payment of	GOVERNORS DECREE
103 0	JOHANA MWANGI NJOROGE		269	encourage payment of	GOVERNORS DECREE
103 1	NAOMI WANJIRU GAKUNYI		3,311	encourage payment of	GOVERNORS DECREE
103 2	YUNA WANJIKU MUTHEE		80	encourage payment of	GOVERNORS DECREE

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103 3	JECINTA WANJIRU WAINAINA		97,756	encourage payment of	GOVERNORS DECREE
103 4	WACHIRA WAKABA MWAGACHAMA		8,559	encourage payment of	GOVERNORS DECREE
103 5	paul Muthotho		1,022	encourage payment of	GOVERNORS DECREE
103 6	anthony maina		180	encourage payment of	GOVERNORS DECREE
103 7	SERAH NYAMBURA NDUNGU		228,347	encourage payment of	GOVERNORS DECREE
103 8	CHARITY WANJIRU MUCHAI		3,190	encourage payment of	GOVERNORS DECREE
103 9	JAMES MURIUKI THAGANA		565	encourage payment of	GOVERNORS DECREE
104 0	ALICE MUTHONI THUO		857,949	encourage payment of	GOVERNORS DECREE
104 1	SYMON WAMITI KANGANGA		80	encourage payment of	GOVERNORS DECREE
104 2	SALOME KAROBIA		766	encourage payment of	GOVERNORS DECREE
104 3	GRACE WANJIRU THAIRU		3,077	encourage payment of	GOVERNORS DECREE
104 4	MWANGI GITAU		48	encourage payment of	GOVERNORS DECREE
104 5	BEATRICE WANJIRU MUTONYA		90	encourage payment of	GOVERNORS DECREE
104 6	FRESIAH WANJIKU MWANGI		180	encourage payment of	GOVERNORS DECREE
104 7	JOHN MAINA		173	encourage payment of	GOVERNORS DECREE
104 8	PHILLIP THUITA MUTHIANI		173	encourage payment of	GOVERNORS DECREE
104 9	SAMUEL NGIGI KARIUKI		4,807	encourage payment of	GOVERNORS DECREE

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105 0	JAMES WANJOHI GACHANJA		180	encourage payment of	GOVERNORS DECREE
105 1	CHRISTOPHER KAMAU MARIANJUGU		1,048	encourage payment of	GOVERNORS DECREE
105 2	JOSEPH NGARI NDEGWA		77,345	encourage payment of	GOVERNORS DECREE
105 3	GRACE NJANJA KAMAU		32,759	encourage payment of	GOVERNORS DECREE
105 4	ANN GATHONI NDEGWA		146,478	encourage payment of	GOVERNORS DECREE
105 5	Peter Kamau		173	encourage payment of	GOVERNORS DECREE
105 6	WILLIAM MOTHU GICHUI		24	encourage payment of	GOVERNORS DECREE
105 7	JOSEPH GIKONYO KABIRA		5,792	encourage payment of	GOVERNORS DECREE
105 8	JOSEPH KINGORI KARUGA		1,433	encourage payment of	GOVERNORS DECREE
105 9	PHILLIP THUITA MUTHIANI		173	encourage payment of	GOVERNORS DECREE
106 0	DAVID MURIITHI RWERIA		1,882	encourage payment of	GOVERNORS DECREE
106 1	JOSEPH MWANGI WANJAU		55	encourage payment of	GOVERNORS DECREE
106 2	NJIHIA KIMUHU MURINGA		2,466	encourage payment of	GOVERNORS DECREE
106 3	DANIEL KARANJA MWANGI		8,413	encourage payment of	GOVERNORS DECREE
106 4	GLADYS WANJIKU KABARI		277,741	encourage payment of	GOVERNORS DECREE
106 5	PETER MURIUKI GITUNGU		180	encourage payment of	GOVERNORS DECREE
106 6	SIMON MWANGI WABURI		180	encourage payment of	GOVERNORS DECREE

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106 7	eunice muiruri		90	encourage payment of	GOVERNORS DECREE
106 8	KAMAU KINUTHIA		675,731	encourage payment of	GOVERNORS DECREE
106 9	MOSES MUTAGA KINGORI		7	encourage payment of	GOVERNORS DECREE
107 0	SAMMY MUNIU MUGO		4,272	encourage payment of	GOVERNORS DECREE
107 1	KENNETH GITAU MUIRURI		23,120	encourage payment of	GOVERNORS DECREE
107 2	JEREMIAH WARUINGI MARICHU		1	encourage payment of	GOVERNORS DECREE
107 3	REWEL WANYANGE KINYURU		7	encourage payment of	GOVERNORS DECREE
107 4	Esther Gutu		1,016	encourage payment of	GOVERNORS DECREE
107 5	SAMUEL GAKURE MWANGI		253	encourage payment of	GOVERNORS DECREE
107 6	LUCY MUGURE KARIUKI		180	encourage payment of	GOVERNORS DECREE
107 7	SAMUEL KAHIRI KARANJA		245	encourage payment of	GOVERNORS DECREE
107 8	HANNAH WANGECHI KUNGU		90	encourage payment of	GOVERNORS DECREE
107 9	RUTH GATHONI WAWERU		20	encourage payment of	GOVERNORS DECREE
108 0	JOHN GITAU MWANGI		1,281	encourage payment of	GOVERNORS DECREE
108 1	GEOFFREY KARANJA MBUGUA		2,872,919	encourage payment of	GOVERNORS DECREE
108 2	DAVID KIMWAKI KINYANJUI		1,281	encourage payment of	GOVERNORS DECREE
108 3	PETER NDERU KAMAU		2,114	encourage payment of	GOVERNORS DECREE

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108 4	EUNICE WANJIKU KAMAU		1,312,065	encourage payment of	GOVERNORS DECREE
108 5	JOSEPH KINGORI KARUGA		78,359	encourage payment of	GOVERNORS DECREE
108 6	JOSEPH MAINA THUKU		7	encourage payment of	GOVERNORS DECREE
108 7	UMOJA K.G SELF HELP GROUP		192	encourage payment of	GOVERNORS DECREE
108 8	DAVID MUGO GATITU		54	encourage payment of	GOVERNORS DECREE
108 9	PETER GATHANU KARIUKI		7	encourage payment of	GOVERNORS DECREE
109 0	GLADYS WACHEKE NJOROGE		180	encourage payment of	GOVERNORS DECREE
109 1	JACKSON MWANGI KAMAU		26,812	encourage payment of	GOVERNORS DECREE
109 2	DAMARIS WAMBUI MUIGAI		77,345	encourage payment of	GOVERNORS DECREE
109 3	JAMES NDUATI MUNYUA		80	encourage payment of	GOVERNORS DECREE
109 4	PETER RUORO WAWERU		256	encourage payment of	GOVERNORS DECREE
109 5	JOSIAH MWANGI WAGANA		251	encourage payment of	GOVERNORS DECREE
109 6	JOSEPH NGANGA KIMANI/ LUCY NJERI KIMANI		3,040	encourage payment of	GOVERNORS DECREE
109 7	GEOFFREY KARANJA MBUGUA		204	encourage payment of	GOVERNORS DECREE
109 8	PETER KARIUKI GITAU		20,702	encourage payment of	GOVERNORS DECREE
109 9	IBRAHIM MBUTHIA KIRURU		262,257	encourage payment of	GOVERNORS DECREE
110 0	JOSEPH MURIGI GITAU		173	encourage payment of	GOVERNORS DECREE

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110 1	TERESIA WANJIKU MUIGAI		389	encourage payment of	GOVERNORS DECREE
110 2	ROSEMARY WANGUI KARUA		180	encourage payment of	GOVERNORS DECREE
110 3	MARGARET NYAMBURA NDUNGU		7	encourage payment of	GOVERNORS DECREE
110 4	PIUS KARONGO KURIA		13,167	encourage payment of	GOVERNORS DECREE
110 5	JOSEPH MWANGI KAMAU		1	encourage payment of	GOVERNORS DECREE
110 6	DAVID KURIA NJOROGE		961	encourage payment of	GOVERNORS DECREE
110 7	SEBASTIAN KIBITHE KAGUNDA		6	encourage payment of	GOVERNORS DECREE
110 8	LOICE WANJIRU GICHUHI		90	encourage payment of	GOVERNORS DECREE
110 9	JUSTUS GUTU KIBAARA MURORO		17,913	encourage payment of	GOVERNORS DECREE
111 0	DANIEL MBURU MUCHIRI		582	encourage payment of	GOVERNORS DECREE
111 1	GEOFFREY NDAI MWANGI		7	encourage payment of	GOVERNORS DECREE
111 2	PENINAH WANJIRU MWAURA		81,538	encourage payment of	GOVERNORS DECREE
111 3	BEATRICE WANJIRU		90	encourage payment of	GOVERNORS DECREE
111 4	JAMES MAINA KINYUA		10	encourage payment of	GOVERNORS DECREE
111 5	STEPHEN MACHARIA KARIUKI		7	encourage payment of	GOVERNORS DECREE
111 6	KAIRA KAMAU KAIRA		54	encourage payment of	GOVERNORS DECREE
111 7	DANIEL MUGO MWENDA		399	encourage payment of	GOVERNORS DECREE

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111 8	MARGARET NYARUAI WANJOHI		169	encourage payment of	GOVERNORS DECREE
111 9	CHARLES KINUTHIA WAWERU		4,317	encourage payment of	GOVERNORS DECREE
112 0	SAMUEL KAHIRI KARANJA		98	encourage payment of	GOVERNORS DECREE
112 1	JOSEPH MAINA THUKU		90	encourage payment of	GOVERNORS DECREE
112 2	HANNAH WANGUI KIRORI		7	encourage payment of	GOVERNORS DECREE
112 3	JOHN PETER MWANIKI		274	encourage payment of	GOVERNORS DECREE
112 4	PHYLLIS WANJIRU KINUTHIA		2,159	encourage payment of	GOVERNORS DECREE
112 5	JOHN WACHIRA MARIANJUGU		118,657	encourage payment of	GOVERNORS DECREE
112 6	ELIZABETH WANJIKU KAHUHA		13,029	encourage payment of	GOVERNORS DECREE
112 7	GODFREY KURIA KIENJEKU		54	encourage payment of	GOVERNORS DECREE
112 8	JOSPHINE NYAMBURA NJUGUNA		6,678	encourage payment of	GOVERNORS DECREE
112 9	CATHERINE WANGARI		180	encourage payment of	GOVERNORS DECREE
113 0	NJENGA NJUGUNA MWANGI		13	encourage payment of	GOVERNORS DECREE
113 1	PAUL NGUNJIRI THUO		180	encourage payment of	GOVERNORS DECREE
113 2	STEPHEN NDUNDU MWANIKI		16	encourage payment of	GOVERNORS DECREE
113 3	GEORGE MAINA NGIGI		180	encourage payment of	GOVERNORS DECREE
113 4	ROSE KAGURE		80	encourage payment of	GOVERNORS DECREE

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113 5	GEOFFREY KUNGU		16,122	encourage payment of	GOVERNORS DECREE
113 6	GEOFFREY MWANGI MAINA		22	encourage payment of	GOVERNORS DECREE
113 7	PETER NDUNGU RUKWARO		274	encourage payment of	GOVERNORS DECREE
113 8	RUTH WANGECHI		16,066	encourage payment of	GOVERNORS DECREE
113 9	DAVID KAHERO MUREITHI		63,182	encourage payment of	GOVERNORS DECREE
114 0	PETER KIRUMBA NDUNGU		90	encourage payment of	GOVERNORS DECREE
114 1	PHILLIP THUITA MUTHIANI		173	encourage payment of	GOVERNORS DECREE
114 2	IBRAHIM NJAU KIRAGU		265	encourage payment of	GOVERNORS DECREE
114 3	Charles Njuguna		102	encourage payment of	GOVERNORS DECREE
114 4	PETER WANGOMBE MUNYI		1,356	encourage payment of	GOVERNORS DECREE
114 5	JOSEPH NGINYO NJOROGE		1,890	encourage payment of	GOVERNORS DECREE
114 6	STEPHEN MAIRANGA		102	encourage payment of	GOVERNORS DECREE
114 7	STELLAH WANGUI MUNYEKI		50	encourage payment of	GOVERNORS DECREE
114 8	SOLOMON NGUMO MAGERE		7	encourage payment of	GOVERNORS DECREE
114 9	CHARITY WANJIKU THAIRU		120,723	encourage payment of	GOVERNORS DECREE
115 0	John Mbugua		97,441	encourage payment of	GOVERNORS DECREE
115 1	LEAH MUMBI MONDO		173	encourage payment of	GOVERNORS DECREE

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115 2	Mary Wangui		626	encourage payment of	GOVERNORS DECREE
115 3	JOSPINE NYAMBURA NJUGUNA, ESTHER WANJIKU NYUTU LUCY NJERI KIMANI		19,097	encourage payment of	GOVERNORS DECREE
115 4	MASABA SELF HELP GROUP		4,637	encourage payment of	GOVERNORS DECREE
115 5	MWANGI MACHARIA		5,889	encourage payment of	GOVERNORS DECREE
115 6	NJABINI ATHAMAKI S H GROUP		90	encourage payment of	GOVERNORS DECREE
115 7	SIMON MWAI NDUNGU		2,136	encourage payment of	GOVERNORS DECREE
115 8	MAGARET WAMBUI GAKUNYI		2,426	encourage payment of	GOVERNORS DECREE
115 9	JOSEPH		7	encourage payment of	GOVERNORS DECREE
116 0	MAGDALINE WAIRIMU WARUI		261	encourage payment of	GOVERNORS DECREE
116 1	SAMSON KAMBO KIHEHU		7	encourage payment of	GOVERNORS DECREE
116 2	GODFREY KABUU GATHATHU		390	encourage payment of	GOVERNORS DECREE
116 3	ANN WAITHERA GITHINJI(KAMAU)		755	encourage payment of	GOVERNORS DECREE
116 4	CHARLES MUKABETA NYARANGI		7	encourage payment of	GOVERNORS DECREE
116 5	JOHN MACHARIA MWANGI		1,281	encourage payment of	GOVERNORS DECREE
116 6	ALICE NYAMBURA KAMAU		764	encourage payment of	GOVERNORS DECREE
116 7	JEREMIAH WARUINGI MARICHU		1	encourage payment of	GOVERNORS DECREE
116 8	JOHN WAMWITURIA KAMAU		7	encourage payment of	GOVERNORS DECREE

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116 9	GRACE WANJIRU GITHINJI		101	encourage payment of	GOVERNORS DECREE
117 0	SIMON MUIGAI MWANGI		2,466	encourage payment of	GOVERNORS DECREE
117 1	MOSES MUTAGA KINGORI		90	encourage payment of	GOVERNORS DECREE
117 2	PETER NDERU KAMAU		2,159	encourage payment of	GOVERNORS DECREE
117 3	FRANCIS NJUGUNA MUKORA		82,793	encourage payment of	GOVERNORS DECREE
117 4	Jesda Macharia		121,892	encourage payment of	GOVERNORS DECREE
117 5	FESTUS		5,231	encourage payment of	GOVERNORS DECREE
117 6	JAMES KIRUGA		180	encourage payment of	GOVERNORS DECREE
117 7	GEOFFREY NDAI MWANGI		90	encourage payment of	GOVERNORS DECREE
117 8	BENARD NJUGUNA		1,401	encourage payment of	GOVERNORS DECREE
117 9	ENOCK MOSETI OSORO		180	encourage payment of	GOVERNORS DECREE
118 0	CATHERINE NYAMBURA GITHAIBI		134	encourage payment of	GOVERNORS DECREE
118 1	BLANCHE ANN NYANBURA WAIGANJO AND GEOFFREY MUIRURI MUCHAI		180	encourage payment of	GOVERNORS DECREE
118 2	MANONGEIRE SELF HELP GROUP		2,562	encourage payment of	GOVERNORS DECREE
118 3	ANTONY GITHINJI GICHUHI		90	encourage payment of	GOVERNORS DECREE
118 4	SALOME NJERI MAINA		9,258	encourage payment of	GOVERNORS DECREE
118 5	EUNICE WANJIKU GATURU		90	encourage payment of	GOVERNORS DECREE

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118 6	VICTOR GACHUNGA GATIMU		90	encourage payment of	GOVERNORS DECREE
118 7	nganga njoroge		2,159	encourage payment of	GOVERNORS DECREE
118 8	JOSEPH MUINDI MASINGO		98,070	encourage payment of	GOVERNORS DECREE
118 9	SIMON KARIUKI GATITU		55	encourage payment of	GOVERNORS DECREE
119 0	PAULINE KATHII MBARI		7	encourage payment of	GOVERNORS DECREE
119 1	JOHN GITAU MWANGI		81,538	encourage payment of	GOVERNORS DECREE
119 2	JOSEPH MAINA MACHARIA		1,890	encourage payment of	GOVERNORS DECREE
119 3	paul gakuha		105,162	encourage payment of	GOVERNORS DECREE
119 4	JOHN MACHARIA KURIA		180	encourage payment of	GOVERNORS DECREE
119 5	SALOME NJERI MAINA		9,258	encourage payment of	GOVERNORS DECREE
119 6	MESHLLAM KAMUNYA MATHENGE		95	encourage payment of	GOVERNORS DECREE
119 7	MERCY GATHONI GIKUNJU		553	encourage payment of	GOVERNORS DECREE
119 8	MARY WAIRIMU WANJOHI		2,466	encourage payment of	GOVERNORS DECREE
119 9	DUNCAN KIHUMBA WATATA		119,423	encourage payment of	GOVERNORS DECREE
120 0	STANLEY NDERITU MACHARIA		102	encourage payment of	GOVERNORS DECREE
120 1	REBECCA WAMBUI MWANGI		173	encourage payment of	GOVERNORS DECREE
120 2	CATHERINE WANGARI		180	encourage payment of	GOVERNORS DECREE

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120 3	RICHARD NGATIA		180	encourage payment of	GOVERNORS DECREE
120 4	CHARLES KAMONG'O		2,681	encourage payment of	GOVERNORS DECREE
120 5	LUCY MURUGI KAMENGERE		90	encourage payment of	GOVERNORS DECREE
120 6	peter gitari		18	encourage payment of	GOVERNORS DECREE
120 7	CHOGI THOTHO KIARIE		4,317	encourage payment of	GOVERNORS DECREE
120 8	CHOGI THOTHO KIARIE		4,317	encourage payment of	GOVERNORS DECREE
120 9	john muiruri		1,422	encourage payment of	GOVERNORS DECREE
121 0	JOSEPH KINGORI KARUGA		6,733	encourage payment of	GOVERNORS DECREE
121 1	WAITHAKA WAHIU		32,759	encourage payment of	GOVERNORS DECREE
121 2	SAMMY MUCHEMI GICHUHI		90	encourage payment of	GOVERNORS DECREE
121 3	PATRICK WANJOHI NDUNGU		7	encourage payment of	GOVERNORS DECREE
121 4	JOHN MAINA KARIUKI		90	encourage payment of	GOVERNORS DECREE
121 5	MICHAEL NDUNGU G/LUCY WANJIRU NDUNGU		180	encourage payment of	GOVERNORS DECREE
121 6	RUTH WANJIRA HUNGU		51,014	encourage payment of	GOVERNORS DECREE
121 7	MARY WANGARI MURAGE		20,981	encourage payment of	GOVERNORS DECREE
121 8	WILSON JUMA KIGUTA KIUGU		51	encourage payment of	GOVERNORS DECREE
121 9	ABRAHAM WANYOIKE KIMANA		162	encourage payment of	GOVERNORS DECREE

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122 0	JOHN KARIUKI KIMANI		289,925	encourage payment of	GOVERNORS DECREE
122 1	PAUL KANGETHE		162	encourage payment of	GOVERNORS DECREE
122 2	MICHAEL IRUNGU MWANGI		1,072	encourage payment of	GOVERNORS DECREE
122 3	EDWARD WANJOHI MUCHIRI		245	encourage payment of	GOVERNORS DECREE
122 4	ANN WANJERI WAMBUGU		180	encourage payment of	GOVERNORS DECREE
122 5	NGARAMA LINE SELF HELP GROUP		2,001	encourage payment of	GOVERNORS DECREE
122 6	SARAH KIRUMBA KARIUKI		90	encourage payment of	GOVERNORS DECREE
122 7	PETER NJUGUNA WANGUNYU		4,985	encourage payment of	GOVERNORS DECREE
122 8	JOSEPH MICHUKI KINGORI		7	encourage payment of	GOVERNORS DECREE
122 9	TIMOTHY WARUIRU NJOROGE		90	encourage payment of	GOVERNORS DECREE
123 0	PETER NGETHE		180	encourage payment of	GOVERNORS DECREE
123 1	HANNA WANJIRU		16,122	encourage payment of	GOVERNORS DECREE
123 2	MICHAEL NJUGUNA WACHIRA		14,222	encourage payment of	GOVERNORS DECREE
123 3	MARGARET GATHEGU WAMUTITU		82,793	encourage payment of	GOVERNORS DECREE
123 4	PETER KIMANI, MARY WARUGURU, JAMES MUGO, SOLOMON NDUNG'U, JOSEPH MWAURA		2,805,68 3	encourage payment of	GOVERNORS DECREE
123 5	CHARLES KINUTHIA WAWERU		173	encourage payment of	GOVERNORS DECREE
123 6	Mariam Mwai		7	encourage payment of	GOVERNORS DECREE

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123 7	JOHN KARIUKI KIMANI		7	encourage payment of	GOVERNORS DECREE
123 8	SAMWEL NGIGI WAINAINA		376	encourage payment of	GOVERNORS DECREE
123 9	GEOFFREY KARANJA MBUGUA		78,866	encourage payment of	GOVERNORS DECREE
124 0	Mary Wangui		196	encourage payment of	GOVERNORS DECREE
124 1	MWANGI CHARLES KIRUBI		576	encourage payment of	GOVERNORS DECREE
124 2	ISAAC MUNYIRI MURAYA		1,072	encourage payment of	GOVERNORS DECREE
124 3	JOSEPH MWANGI KAMAU		10	encourage payment of	GOVERNORS DECREE
124 4	JANE WAMBUI KIBOI		7	encourage payment of	GOVERNORS DECREE
124 5	MARY WAMBUI NJOROGE		192	encourage payment of	GOVERNORS DECREE
124 6	GIBSON MWANGI KAMAU		16	encourage payment of	GOVERNORS DECREE
124 7	PATRICK GICHUHI MWANGI		22	encourage payment of	GOVERNORS DECREE
124 8	IRENE WAIRIMU MWANGI		82,496	encourage payment of	GOVERNORS DECREE
124 9	AGNES W.. MWANIKI		2,351,15 5	encourage payment of	GOVERNORS DECREE
125 0	VERONICA WAIRIMU MWANGI		968,879	encourage payment of	GOVERNORS DECREE
125 1	NORMAN MACHIRA MWANGI		173	encourage payment of	GOVERNORS DECREE
125 2	PAUL KARIUKI WAWERU		371	encourage payment of	GOVERNORS DECREE
125 3	JAMES KIRUGA		7	encourage payment of	GOVERNORS DECREE

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125 4	STEPHEN NDUNDU MWANIKI		80	encourage payment of	GOVERNORS DECREE
125 5	NYARIKI MARERI		554,069	encourage payment of	GOVERNORS DECREE
125 6	JOSEPH NGANGA KIMANI		3,040	encourage payment of	GOVERNORS DECREE
125 7	BENIS NYAMBURA KAMAU		265	encourage payment of	GOVERNORS DECREE
125 8	MARY MUTHONI GICHOHI		7,367	encourage payment of	GOVERNORS DECREE
125 9	IRENE WANGUI NGANGA		1,745	encourage payment of	GOVERNORS DECREE
126 0	SIMON KARIUKI GATITU		562	encourage payment of	GOVERNORS DECREE
126 1	MAURO MBUTHIA WERU		379	encourage payment of	GOVERNORS DECREE
126 2	WILSON KAMAU KARANJA		2,869,60 2	encourage payment of	GOVERNORS DECREE
126 3	David Wachira		7	encourage payment of	GOVERNORS DECREE
126 4	EUNICE WANJIKU KAMAU		3,367	encourage payment of	GOVERNORS DECREE
126 5	PETER MBURU NGANGA		50,031	encourage payment of	GOVERNORS DECREE
126 6	PETER GITAHU MWANGI		506	encourage payment of	GOVERNORS DECREE
126 7	DAVID MAINA THUKU		27,723	encourage payment of	GOVERNORS DECREE
126 8	SAMWEL NGIGI WAINAINA		10,347	encourage payment of	GOVERNORS DECREE
126 9	GEOFFREY KARANJA MBUGUA		104,056	encourage payment of	GOVERNORS DECREE
127 0	DAVID KARIUKI NDUNGU		1,072	encourage payment of	GOVERNORS DECREE

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127 1	ISAAC KAMOTHO MACHARIA		641	encourage payment of	GOVERNORS DECREE
127 2	KARANJA MWARIRI MIRANGI		16	encourage payment of	GOVERNORS DECREE
127 3	JOHN GITONGA NDUNGU		21	encourage payment of	GOVERNORS DECREE
127 4	JOSEPH GIKONYO KABIRA		70,879	encourage payment of	GOVERNORS DECREE
127 5	Joseph Gacathi		670	encourage payment of	GOVERNORS DECREE
127 6	MIKEU NGUBA SELF HELP GROUP		90	encourage payment of	GOVERNORS DECREE
127 7	MARY MBAIRE NJENGA		7	encourage payment of	GOVERNORS DECREE
127 8	REBECCA WANGARI MWANGI/ REUBEN MURAGE MWANGI		278,531	encourage payment of	GOVERNORS DECREE
127 9	FLORENCE WAITHERA KARIUKI		269	encourage payment of	GOVERNORS DECREE
128 0	ROBERT MUCHIRI KABUGA		13,349	encourage payment of	GOVERNORS DECREE
128 1	JOHN GITAU MWANGI		48	encourage payment of	GOVERNORS DECREE
128 2	STEPHEN KANYORO GACHUNGA		1,497,575	encourage payment of	GOVERNORS DECREE
128 3	GEOFFREY KARANJA MBUGUA		97	encourage payment of	GOVERNORS DECREE
128 4	MANASSE WAIHENYA KAMUNYA		36	encourage payment of	GOVERNORS DECREE
128 5	MWANGI GACERE KAWERU		3,367	encourage payment of	GOVERNORS DECREE
128 6	MUCHAI KIUNGA NGUNYU		285,318	encourage payment of	GOVERNORS DECREE
128 7	KAMAU KINYAJUI KUNGU		119,423	encourage payment of	GOVERNORS DECREE

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128 8	JOHN MAINA KARANJA		180	encourage payment of	GOVERNORS DECREE
128 9	gakunga julia		3,311	encourage payment of	GOVERNORS DECREE
129 0	DAVID WANJOHI RUKWARO		12,694	encourage payment of	GOVERNORS DECREE
129 1	SAMUEL NDUNGU MBUGUA		100	encourage payment of	GOVERNORS DECREE
129 2	SHELOMITH WANJIKU GICHOHI		50,417	encourage payment of	GOVERNORS DECREE
129 3	JOHN KARIUKI KIMANI		233,549	encourage payment of	GOVERNORS DECREE
129 4	STEPHEN NDUNGU KAMIRI		54	encourage payment of	GOVERNORS DECREE
129 5	ESTHER WAIHUINI NDUNGU		263	encourage payment of	GOVERNORS DECREE
129 6	NANCY WANJIRU KIANDE		1,062	encourage payment of	GOVERNORS DECREE
129 7	ELIZABETH WACEKE/HARRIET NJERI GRACE WANGUI MBURU		3,183,664	encourage payment of	GOVERNORS DECREE
129 8	KAGUARA KINUTHIA GODFREY		251	encourage payment of	GOVERNORS DECREE
129 9	PETER NDERU KAMAU		22	encourage payment of	GOVERNORS DECREE
130 0	IRENE NJAMBI MUTURI		90	encourage payment of	GOVERNORS DECREE
130 1	SARAH NJERI MACHARIA		19	encourage payment of	GOVERNORS DECREE
130 2	MONICAH NJERI NDUNGU		90	encourage payment of	GOVERNORS DECREE
130 3	NJOROGE IRERI GAKURU		63,182	encourage payment of	GOVERNORS DECREE
130 4	PAUL GITAU NJUGUNA		6	encourage payment of	GOVERNORS DECREE

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130 5	GEOFREY NDAI MWANGI		7	encourage payment of	GOVERNORS DECREE
130 6	mary wambui		1,341	encourage payment of	GOVERNORS DECREE
130 7	GEORGE MUNGAI MUCHIRI		49	encourage payment of	GOVERNORS DECREE
130 8	JANE CHRISTINEWAMBURA NGINIO		9,519	encourage payment of	GOVERNORS DECREE
130 9	Stephen Kingori		160	encourage payment of	GOVERNORS DECREE
131 0	JOSEPH KIRIKO NJOROGE		45	encourage payment of	GOVERNORS DECREE
131 1	PETER GIKONYO NDIRANGU		19	encourage payment of	GOVERNORS DECREE
131 2	PETER GIKONYO NDIRANGU		19	encourage payment of	GOVERNORS DECREE
131 3	MILLICENT WANGARI WAWERU		274	encourage payment of	GOVERNORS DECREE
131 4	MILLICENT WANGARI WAWERU		274	encourage payment of	GOVERNORS DECREE
131 5	JANE NYAPERA SSANGO		180	encourage payment of	GOVERNORS DECREE
131 6	IRENE WAMBUI KARUGA		7	encourage payment of	GOVERNORS DECREE
131 7	EUNICE WAITHIRA MAINA		164,023	encourage payment of	GOVERNORS DECREE
131 8	Jane Njeri		17,913	encourage payment of	GOVERNORS DECREE
131 9	peter gitari		7	encourage payment of	GOVERNORS DECREE
132 0	JOHN KAMAU KIMANI		2,510,65 2	encourage payment of	GOVERNORS DECREE
132 1	STANLEY GATHOGO M		633	encourage payment of	GOVERNORS DECREE

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132 2	PETER NJOROGE KARANJA		399	encourage payment of	GOVERNORS DECREE
132 3	JOHN KANIARU KAMAU		265	encourage payment of	GOVERNORS DECREE
132 4	RHIA MUKUHI MUIRURI		180	encourage payment of	GOVERNORS DECREE
132 5	PENINAH WANJIRU MWANGI		3,259	encourage payment of	GOVERNORS DECREE
132 6	JOSEPH MAINA GITHUKU		387	encourage payment of	GOVERNORS DECREE
132 7	JOHN NDIRANGU MWANGI		22	encourage payment of	GOVERNORS DECREE
132 8	JULIA MUTHONI GAITHO		180	encourage payment of	GOVERNORS DECREE
132 9	GEORGE NJUGUNA NJOROGE		2,136	encourage payment of	GOVERNORS DECREE
133 0	ALICE WANJIKU MURIU		261	encourage payment of	GOVERNORS DECREE
133 1	Daniel Mbutia		171	encourage payment of	GOVERNORS DECREE
133 2	JEREMIAH MWAURA GATEI		569	encourage payment of	GOVERNORS DECREE
133 3	HANNAH NJOKI KINYUA		1,857	encourage payment of	GOVERNORS DECREE
133 4	ISAAC MWAURA GACHERU		4,017	encourage payment of	GOVERNORS DECREE
133 5	LUCY NJOKI NJUGUNA		7	encourage payment of	GOVERNORS DECREE
133 6	REUBEN GATHOGO KAHIGA AND DANIEL MUNGAI KARANJA		180	encourage payment of	GOVERNORS DECREE
133 7	JOHN MAINA MUCHIRI		781	encourage payment of	GOVERNORS DECREE
133 8	LUCY WAITHERA MWANGI		32,008	encourage payment of	GOVERNORS DECREE

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133 9	peter nduati		549	encourage payment of	GOVERNORS DECREE
134 0	SAMUEL GITAHU MURAYA		366	encourage payment of	GOVERNORS DECREE
134 1	MARY MUTHONI KARIUKI		120,723	encourage payment of	GOVERNORS DECREE
134 2	KABURA ISHIRIRI		384,736	encourage payment of	GOVERNORS DECREE
134 3	FLORAH MUTHONI KINYURU		7	encourage payment of	GOVERNORS DECREE
134 4	JOSEPH MUITAIME CHEGE		4,881	encourage payment of	GOVERNORS DECREE
134 5	MESHLLAM KAMUNYA MATHENGE		9,868	encourage payment of	GOVERNORS DECREE
134 6	JOHN KINYUA NGECHU		569	encourage payment of	GOVERNORS DECREE
134 7	MICHAEL MBUGUA MWAURA		251	encourage payment of	GOVERNORS DECREE
134 8	EDWARD KIMANI KARIUKI		7	encourage payment of	GOVERNORS DECREE
134 9	IGNATIUS GATERU GITHENDU		3,311	encourage payment of	GOVERNORS DECREE
135 0	JOHN KABURU NGURURU		7,367	encourage payment of	GOVERNORS DECREE
135 1	FRANCIS NGETA KIMARI		20	encourage payment of	GOVERNORS DECREE
135 2	JOHN MAMBO KIMANI		18	encourage payment of	GOVERNORS DECREE
135 3	JOYCE WANJA MUINAMU		54	encourage payment of	GOVERNORS DECREE
135 4	SAMUEL GAKURE MWANGI		398,385	encourage payment of	GOVERNORS DECREE
135 5	SAMUEL NDUNGU		25,629	encourage payment of	GOVERNORS DECREE

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135 6	ANN WAIRIMU WAHOME		5,097	encourage payment of	GOVERNORS DECREE
135 7	OBADIAH NJOROGE KINYANJUI LUCY NJERI MBAI		693	encourage payment of	GOVERNORS DECREE
135 8	EDWARD NJOROGE		180	encourage payment of	GOVERNORS DECREE
135 9	JOSEPH MAINA MACHARIA		1,890	encourage payment of	GOVERNORS DECREE
136 0	BONIFACE WANJOHI KIMOTHO		7	encourage payment of	GOVERNORS DECREE
136 1	MARGARET MUTHONI KARIGO		16,122	encourage payment of	GOVERNORS DECREE
136 2	BENJAMIN WACHIRA NDIITHI		180	encourage payment of	GOVERNORS DECREE
136 3	GITONGA WANDERI KIBURIO		22	encourage payment of	GOVERNORS DECREE
136 4	STEPHEN MAIRANGA		267	encourage payment of	GOVERNORS DECREE
136 5	CHARLES GITONGA IHURE		2,405	encourage payment of	GOVERNORS DECREE
136 6	JACKSON NDUNGU NJIUGUNA		12	encourage payment of	GOVERNORS DECREE
136 7	GERALD NGATIA KARURU		20	encourage payment of	GOVERNORS DECREE
136 8	JOSEPH MWANGI NGUGI		239	encourage payment of	GOVERNORS DECREE
136 9	Samson Njiiri		3,805	encourage payment of	GOVERNORS DECREE
137 0	WILLIAM WACHIRA, BENSON MAGU & ONESMUS KIIRU		229,568	encourage payment of	GOVERNORS DECREE
137 1	GEORGE NJOROGE NJERI/ LUCY WAMBUI NJOROGE		160	encourage payment of	GOVERNORS DECREE
137 2	MWANGI MACHARIA		173	encourage payment of	GOVERNORS DECREE

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137 3	JAMES KAMAU NGIGI		10	encourage payment of	GOVERNORS DECREE
137 4	GEORGE GITHAIGA MACHARIA		1,341	encourage payment of	GOVERNORS DECREE
137 5	JOHN KAMAU NJENGA		4,097	encourage payment of	GOVERNORS DECREE
137 6	PETER MURIU		6	encourage payment of	GOVERNORS DECREE
137 7	WILFRED NJUNGE MWANGI		102	encourage payment of	GOVERNORS DECREE
137 8	JOHN MAINA MUCHIRI		781	encourage payment of	GOVERNORS DECREE
137 9	ANN WAMBUI PARSALOI		21	encourage payment of	GOVERNORS DECREE
138 0	AMOS MBURU KABUI		1,925	encourage payment of	GOVERNORS DECREE
138 1	MARY NJERI MWANGI		4,227	encourage payment of	GOVERNORS DECREE
138 2	JOSEPH KIBIRII		13,406	encourage payment of	GOVERNORS DECREE
138 3	MARGARET KAMIRI		525	encourage payment of	GOVERNORS DECREE
138 4	JAMES GITAU KAMAU		7	encourage payment of	GOVERNORS DECREE
138 5	DANIEL NGUI MUTHEE		4,985	encourage payment of	GOVERNORS DECREE
138 6	ELISAPHAN GATERE KAMAU		44	encourage payment of	GOVERNORS DECREE
138 7	EVANS JOSPHAT KIBORO NJERI		158	encourage payment of	GOVERNORS DECREE
138 8	REBBECA MUTHONI NDEI		4,999	encourage payment of	GOVERNORS DECREE
138 9	VERONICAH WAITHERA KARIUKI PAUL WANJOHI WAITHERA		13,094	encourage payment of	GOVERNORS DECREE

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139 0	NYAKA IRUNGI GITOGO		7	encourage payment of	GOVERNORS DECREE
139 1	JOHN KUNTAI LEPARAKUO		161,073	encourage payment of	GOVERNORS DECREE
139 2	JAMES MWANGI MARICHU		1,603	encourage payment of	GOVERNORS DECREE
139 3	STEPHEN GICHUNGU		75,517	encourage payment of	GOVERNORS DECREE
139 4	Naomi Ninga		180	encourage payment of	GOVERNORS DECREE
139 5	RAHAB WAMBUI KAMAU		1,841	encourage payment of	GOVERNORS DECREE
139 6	PURITY NJOKI IHURE		4,019	encourage payment of	GOVERNORS DECREE
139 7	REWEL WANYANGE KINYURU		7	encourage payment of	GOVERNORS DECREE
139 8	IBRAHIM NJAU KIRAGU		101	encourage payment of	GOVERNORS DECREE
139 9	MOSES MUTAGA KINGORI		7	encourage payment of	GOVERNORS DECREE
140 0	JANE WAMBUI KIBOI		7	encourage payment of	GOVERNORS DECREE
140 1	JOHN PETER MWANIKI		274	encourage payment of	GOVERNORS DECREE
140 2	HENRY MACHARIA MWANGI		354,127	encourage payment of	GOVERNORS DECREE
140 3	JOHN NJOROGE NYAMBURA		764	encourage payment of	GOVERNORS DECREE
140 4	ANTONY GITHINJI GICHUHI		90	encourage payment of	GOVERNORS DECREE
140 5	DAUID MWANGI		1	encourage payment of	GOVERNORS DECREE
140 6	SAMUEL KAHIRI KARANJA		1,226	encourage payment of	GOVERNORS DECREE

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140 7	SALOME WANJIRU KANYEKI		80	encourage payment of	GOVERNORS DECREE
140 8	PAUL KANYUIRA GATITU		562	encourage payment of	GOVERNORS DECREE
140 9	SAMUEL MWANGI		3,231	encourage payment of	GOVERNORS DECREE
141 0	ESTHER NJOKI NJUKI		80	encourage payment of	GOVERNORS DECREE
141 1	JULIUS NGANGA KAMAU		10,242	encourage payment of	GOVERNORS DECREE
141 2	PETER NJUGUNA WANGUNYU		215	encourage payment of	GOVERNORS DECREE
141 3	JOHNSON ROBERT KARIUKI		64,668	encourage payment of	GOVERNORS DECREE
141 4	GEOFFREY KARANJA MBUGUA		50,746	encourage payment of	GOVERNORS DECREE
141 5	EUNICE WANGUI MBAU		102	encourage payment of	GOVERNORS DECREE
141 6	MARY MUTHONI NENE		171	encourage payment of	GOVERNORS DECREE
141 7	PETER KAMAU NJOROGE		171	encourage payment of	GOVERNORS DECREE
141 8	BETH WAMBUI		1,200,98 8	encourage payment of	GOVERNORS DECREE
141 9	AIDA ABDALLA ISSA		22	encourage payment of	GOVERNORS DECREE
142 0	DANIEL MUGO MWENDA		569	encourage payment of	GOVERNORS DECREE
142 1	DAMARIS NJERI MURIMI		9,519	encourage payment of	GOVERNORS DECREE
142 2	WILLIAM MUIGAI		16	encourage payment of	GOVERNORS DECREE
142 3	JAMES MWANGI KIMOTHO		90	encourage payment of	GOVERNORS DECREE

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142 4	SAMMY MUCHEMI GICHUHI		90	encourage payment of	GOVERNORS DECREE
142 5	LUCY NYAMBURA NDUNGU		6	encourage payment of	GOVERNORS DECREE
142 6	SIMON MACHARIA NDIRANGU		388	encourage payment of	GOVERNORS DECREE
142 7	Simon kinyuru		549	encourage payment of	GOVERNORS DECREE
142 8	GRACE NJERI MBUGUA		7,025	encourage payment of	GOVERNORS DECREE
142 9	DANIEL MBUGUA NJUGUNA		6	encourage payment of	GOVERNORS DECREE
143 0	ESTHER NYAMBURA NYANJUI		6	encourage payment of	GOVERNORS DECREE
143 1	VIRGINIA WAITHERERO NJENGA		1,341	encourage payment of	GOVERNORS DECREE
143 2	MARGARET MUTHONI KARIGO		282,270	encourage payment of	GOVERNORS DECREE
143 3	FESTUS		4,097	encourage payment of	GOVERNORS DECREE
143 4	JOSEPH		101	encourage payment of	GOVERNORS DECREE
143 5	JOSEPH MAINA KIMITI		54	encourage payment of	GOVERNORS DECREE
143 6	Jane Wambui		1,051	encourage payment of	GOVERNORS DECREE
143 7	DAVID MAINA WANJAU		55	encourage payment of	GOVERNORS DECREE
143 8	RUTH WAIRIMU MWANGI		398,385	encourage payment of	GOVERNORS DECREE
143 9	ISAACK MWANGI WANJIRU		251	encourage payment of	GOVERNORS DECREE
144 0	MARTIN WAMBUGU MACHARIA		215	encourage payment of	GOVERNORS DECREE

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144 1	ROBUTHA GITHIABIRI		120,723	encourage payment of	GOVERNORS DECREE
144 2	JOHN NJENGA MBURU		1,926,943	encourage payment of	GOVERNORS DECREE
144 3	PETER NJOROGE KARANJA		399	encourage payment of	GOVERNORS DECREE
144 4	PETER GIKONYO NDIRANGU		20	encourage payment of	GOVERNORS DECREE
144 5	PETER GIKONYO NDIRANGU		20	encourage payment of	GOVERNORS DECREE
144 6	SIMON NDUHIU GITAHU		10,796	encourage payment of	GOVERNORS DECREE
144 7	STEPHEN MAIRANGA		399	encourage payment of	GOVERNORS DECREE
144 8	SIMON MWAI NDUNGU		173	encourage payment of	GOVERNORS DECREE
144 9	JOHN NJENGA NDUNGU		7	encourage payment of	GOVERNORS DECREE
145 0	JOYCE MUTHONI NJUKI		22	encourage payment of	GOVERNORS DECREE
145 1	ADAM MAKUMU MWANGI		760	encourage payment of	GOVERNORS DECREE
145 2	MARY WAMBUI NJOROGE		204	encourage payment of	GOVERNORS DECREE
145 3	JOHN WACHIRA		670	encourage payment of	GOVERNORS DECREE
145 4	SAMSON KAMAU THAIRO		4,841	encourage payment of	GOVERNORS DECREE
145 5	ELIJAH KANYI WANJOHI		10,319	encourage payment of	GOVERNORS DECREE
145 6	Jane Njenga		7	encourage payment of	GOVERNORS DECREE
145 7	JOSEPH GITHUTHWA NGANGA		785	encourage payment of	GOVERNORS DECREE

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145 8	KAMAU KOMU MWANGI NJUGUNA		204	encourage payment of	GOVERNORS DECREE
145 9	LUCY WANJIRU MAINA		7	encourage payment of	GOVERNORS DECREE
146 0	Joseph Gacathi		670	encourage payment of	GOVERNORS DECREE
146 1	ADAM MAKUMU MWANGI		13,167	encourage payment of	GOVERNORS DECREE
146 2	MARGARET WANJIKU MWANGI		1,072	encourage payment of	GOVERNORS DECREE
146 3	JOSEPH GITHAIGA KAMAU		49,383	encourage payment of	GOVERNORS DECREE
146 4	WINNIE WANJIKU WAMBUGU		1,890	encourage payment of	GOVERNORS DECREE
146 5	ANTHONY KIBUNJA NJOROGE		6,576	encourage payment of	GOVERNORS DECREE
146 6	SAMUEL MURIITHI KINYUA		90	encourage payment of	GOVERNORS DECREE
146 7	PATRICK MWANZIA MUMO		3,988	encourage payment of	GOVERNORS DECREE
146 8	JOHNSON GICHUHI MUCHEMI		90	encourage payment of	GOVERNORS DECREE
146 9	cyrus chege		2,346	encourage payment of	GOVERNORS DECREE
147 0	KIMANI NGANGA NGINYA		129,451	encourage payment of	GOVERNORS DECREE
147 1	SAMSON KARIUKI NDEGWA		20	encourage payment of	GOVERNORS DECREE
147 2	DEDAN GICHUKI MUTHEE		781	encourage payment of	GOVERNORS DECREE
147 3	PENINAH WANGUI GITHAE		3,311	encourage payment of	GOVERNORS DECREE
147 4	GEOFFREY NDAI MWANGI		18	encourage payment of	GOVERNORS DECREE

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147 5	JOSEPH WARUTERE WACHIRA		13,077	encourage payment of	GOVERNORS DECREE
147 6	JOYCE WANJA MUINAMU		22	encourage payment of	GOVERNORS DECREE
147 7	BLANCHE ANN NYAMBURA WAIGANJO AND MITCHELLE LUCINDA WANJIRU		180	encourage payment of	GOVERNORS DECREE
147 8	JOEL KAMAU ITHAGU		20,981	encourage payment of	GOVERNORS DECREE
147 9	ANTHONY NJOROGE SHIPHON		90	encourage payment of	GOVERNORS DECREE
148 0	JULIA WANJIRU NDUNGU		539	encourage payment of	GOVERNORS DECREE
148 1	PETER WAMAE		182,526	encourage payment of	GOVERNORS DECREE
148 2	THOMAS IRUNGU MWANGI		2,395	encourage payment of	GOVERNORS DECREE
148 3	JOSHUA MACHARIA WANJOYA		16	encourage payment of	GOVERNORS DECREE
148 4	RHIA MUKUHI MUIRURI		180	encourage payment of	GOVERNORS DECREE
148 5	EMILY WANJIRU GITONGA		6	encourage payment of	GOVERNORS DECREE
148 6	CHARLES MWANGI MURAGE		80	encourage payment of	GOVERNORS DECREE
148 7	ANTHONY NJUNGE MBUGUA		4,724	encourage payment of	GOVERNORS DECREE
148 8	PETER NJUGUNA WANGUNYU		2,446	encourage payment of	GOVERNORS DECREE
148 9	PETER MACHARIA NJENGA		30,319	encourage payment of	GOVERNORS DECREE
149 0	JOSEPH KIRAGU KIBARUA		350,348	encourage payment of	GOVERNORS DECREE
149 1	SAMUEL WAITHAKA GITHENDII		160	encourage payment of	GOVERNORS DECREE

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149 2	EUSTUS GATERE NGURE		6,982	encourage payment of	GOVERNORS DECREE
149 3	MARY WANJIKU GATITU		22	encourage payment of	GOVERNORS DECREE
149 4	SAMUEL NJUNGI MUNDIA		2,396,74 3	encourage payment of	GOVERNORS DECREE
149 5	CHARLES KINUTHIA WAWERU		4,317	encourage payment of	GOVERNORS DECREE
149 6	PENINAH WANGUI GITHAE		861	encourage payment of	GOVERNORS DECREE
149 7	PHILIS NJERI KANYIRI		5,320,35 3	encourage payment of	GOVERNORS DECREE
149 8	SAMUEL KAHIRI KARANJA		98	encourage payment of	GOVERNORS DECREE
149 9	ANN WANJERI WAMBUGU		180	encourage payment of	GOVERNORS DECREE
150 0	IRENE WARUGURU WANJIRU		259	encourage payment of	GOVERNORS DECREE
150 1	GLADYS WACHEKE NJOROGE		180	encourage payment of	GOVERNORS DECREE
150 2	JOHN KIRAGU MWANGI		7	encourage payment of	GOVERNORS DECREE
150 3	BENJAMIN WACHIRA		7	encourage payment of	GOVERNORS DECREE
150 4	florence WAITHIRA		173	encourage payment of	GOVERNORS DECREE
150 5	GEORGE GITHAIGA MACHARIA		1,341	encourage payment of	GOVERNORS DECREE
150 6	PETER NDERU KAMAU		2,159	encourage payment of	GOVERNORS DECREE
150 7	JAMES NJUGUNA GACHANGA		278,647	encourage payment of	GOVERNORS DECREE
150 8	KIBURI MWANBI		32,008	encourage payment of	GOVERNORS DECREE

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150 9	MONICAH WANJIKU GATU		6	encourage payment of	GOVERNORS DECREE
151 0	BETH WANJIRU GITAU		6	encourage payment of	GOVERNORS DECREE
151 1	GEORGE GITHINJI WAHOME		7	encourage payment of	GOVERNORS DECREE
151 2	JOSEPH MAINA MWANGI		2,466	encourage payment of	GOVERNORS DECREE
151 3	JOSPHINE WAIRIMU WACHIRA		90	encourage payment of	GOVERNORS DECREE
151 4	FRANCIS KIHUMBA WAKIRU		32,651	encourage payment of	GOVERNORS DECREE
151 5	GITAU MUNGAI		267	encourage payment of	GOVERNORS DECREE
151 6	DAVID NUREIN NZIOKA		1,067	encourage payment of	GOVERNORS DECREE
151 7	REBECCA WAIRIMU KAREMA		166,857	encourage payment of	GOVERNORS DECREE
151 8	PETER NJOROGE KIHARA		180	encourage payment of	GOVERNORS DECREE
151 9	JOHN GITONGA NDUNGU		267	encourage payment of	GOVERNORS DECREE
152 0	RHIA MUKUHI MUIRURI		180	encourage payment of	GOVERNORS DECREE
152 1	HENRY MBAU NGANGA		39,401	encourage payment of	GOVERNORS DECREE
152 2	PAUL MUIRURI MWANGI		265	encourage payment of	GOVERNORS DECREE
152 3	PETER NJUGUNA WANGUNYU		20,841	encourage payment of	GOVERNORS DECREE
152 4	SAMUEL MURIITHI KINYUA		90	encourage payment of	GOVERNORS DECREE
152 5	JOSEPHINE WANJA MUIGA		1,311	encourage payment of	GOVERNORS DECREE

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152 6	STEPHEN WANYAGA MWANGI		5,212	encourage payment of	GOVERNORS DECREE
152 7	LEAH MUMBI MONDO		173	encourage payment of	GOVERNORS DECREE
152 8	JANET WANGU NJORA		3,126	encourage payment of	GOVERNORS DECREE
152 9	PHILLIP THUITA MUTHIANI		173	encourage payment of	GOVERNORS DECREE
153 0	KIHARA PATRICK MWANGI & EVALLIAN WAMBUI MWANGI		54	encourage payment of	GOVERNORS DECREE
153 1	SALOME KAROBIA		530	encourage payment of	GOVERNORS DECREE
153 2	MARY NJOKI NJIHIA		103,687	encourage payment of	GOVERNORS DECREE
153 3	Alice Wairimu Maina		1	encourage payment of	GOVERNORS DECREE
153 4	PETER MWICHIGI KIRONYO		3,973	encourage payment of	GOVERNORS DECREE
153 5	EUSTUS GATERE NGURE		1,865	encourage payment of	GOVERNORS DECREE
153 6	SOLOMON KIHU GATUTO		16	encourage payment of	GOVERNORS DECREE
153 7	JOHN MAINA MUCHIRI		781	encourage payment of	GOVERNORS DECREE
153 8	JOHN KAMAU KIMANI		642,260	encourage payment of	GOVERNORS DECREE
153 9	DAVID NJUGUNA KAGUME		20	encourage payment of	GOVERNORS DECREE
154 0	SUSAN WANJIKU		81,246	encourage payment of	GOVERNORS DECREE
154 1	PHYLLIS WANJIRU KINUTHIA		4,317	encourage payment of	GOVERNORS DECREE
154 2	ESTHER NJOKI NJUKI		51	encourage payment of	GOVERNORS DECREE

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154 3	eunice muiruri		180	encourage payment of	GOVERNORS DECREE
154 4	JANE CHRISTINEWAMBURA NGINIO		9,519	encourage payment of	GOVERNORS DECREE
154 5	THAIYA KARANJA		284,396	encourage payment of	GOVERNORS DECREE
154 6	SIMON MAINA KANYUA		670	encourage payment of	GOVERNORS DECREE
154 7	CHARLES MWAURA KAARA		90	encourage payment of	GOVERNORS DECREE
154 8	ESTHER GATHONI NDUNGU		1,245	encourage payment of	GOVERNORS DECREE
154 9	CHARLES KINUTHIA WAWERU		173	encourage payment of	GOVERNORS DECREE
155 0	PETER GATHANU KARIUKI		6	encourage payment of	GOVERNORS DECREE
155 1	JANE WANGUI MWANGI		6,457	encourage payment of	GOVERNORS DECREE
155 2	JENNIFER WANGARI MWANGI		38,002	encourage payment of	GOVERNORS DECREE
155 3	PETER KIMANI NDUNGU		98	encourage payment of	GOVERNORS DECREE
155 4	JOSEPH MAINA MACHARIA		2,466	encourage payment of	GOVERNORS DECREE
155 5	JULIUS KAMAU MACHUA		180	encourage payment of	GOVERNORS DECREE
155 6	JAMES KARIUKI CHEGE		7	encourage payment of	GOVERNORS DECREE
155 7	NJOROGE IRERI GAKURU		4,081	encourage payment of	GOVERNORS DECREE
155 8	MARY WAMBUI MWANGI		3,040	encourage payment of	GOVERNORS DECREE
155 9	VICTOR KIMANI MWANGI		1,072	encourage payment of	GOVERNORS DECREE

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156 0	MARTHA WANGARI NGUYO		320,363	encourage payment of	GOVERNORS DECREE
156 1	PETER CHEGE GICHIA		80	encourage payment of	GOVERNORS DECREE
156 2	mary wambui		1,311	encourage payment of	GOVERNORS DECREE
156 3	RHIA MUKUHI MUIRURI		180	encourage payment of	GOVERNORS DECREE
156 4	JOSEPH GITHAIGA KAMAU		20,473	encourage payment of	GOVERNORS DECREE
156 5	Naomi Wairimu		92	encourage payment of	GOVERNORS DECREE
156 6	BETH WANJIRU WAWERU		2,814,815	encourage payment of	GOVERNORS DECREE
156 7	PETER KARIUKI KINYUA		541	encourage payment of	GOVERNORS DECREE
156 8	JOSEPH KIHARA NGARUIYA		7	encourage payment of	GOVERNORS DECREE
156 9	J M WACHIRAH KABIRU		634	encourage payment of	GOVERNORS DECREE
157 0	JAMES WANJOHI GACHANJA		180	encourage payment of	GOVERNORS DECREE
157 1	EUNICE WANJIRU GICHURE & ELIZABETH WAMBUI		78,866	encourage payment of	GOVERNORS DECREE
157 2	ZIPPORAH WANGUI GICHUHI		54	encourage payment of	GOVERNORS DECREE
157 3	PAUL MWANGI KARIUKI		253	encourage payment of	GOVERNORS DECREE
157 4	REGINA WAMUYU GAITHO		7	encourage payment of	GOVERNORS DECREE
157 5	PURITY WANJIRA NDIRITU		547	encourage payment of	GOVERNORS DECREE
157 6	STEPHEN MACHARIA KARIUKI		7	encourage payment of	GOVERNORS DECREE

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157 7	PHILIP THUITA MUTHIANI		2,466	encourage payment of	GOVERNORS DECREE
157 8	JAMES MWANGI WAIGWA		20	encourage payment of	GOVERNORS DECREE
157 9	MICAH EL KURIA KAMAU		173	encourage payment of	GOVERNORS DECREE
158 0	MONICAH GATHONI KIUGU		134	encourage payment of	GOVERNORS DECREE
158 1	MARGARET KAMIRI		549	encourage payment of	GOVERNORS DECREE
158 2	GEOFFREY KARANJA MBUGUA		18,268	encourage payment of	GOVERNORS DECREE
158 3	SAMUEL GITIBA WANGONDU		80	encourage payment of	GOVERNORS DECREE
158 4	PETER NJOROGE KARANJA		4,985	encourage payment of	GOVERNORS DECREE
158 5	CHRISTOPHER WAMBUGU MBUGUA		4,317	encourage payment of	GOVERNORS DECREE
158 6	CHARLES KABIRO WACHIRAH		634	encourage payment of	GOVERNORS DECREE
158 7	JOEL KAMAU ITHAGU		20,981	encourage payment of	GOVERNORS DECREE
158 8	JAMES MUGO NJIHIA		40,018	encourage payment of	GOVERNORS DECREE
158 9	JOHN NDUNGU MWANGI		173	encourage payment of	GOVERNORS DECREE
159 0	JOHN KUNTAI LEPARAKUO		161,630	encourage payment of	GOVERNORS DECREE
159 1	EUNICE WANJIKU KAMAU		1,281	encourage payment of	GOVERNORS DECREE
159 2	PETER GITAU MUCINJU		19,248	encourage payment of	GOVERNORS DECREE
159 3	LUCAS MURIITHI MATU & DANIEL MWARARI MATU		257,625	encourage payment of	GOVERNORS DECREE

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159 4	MUHURA KAMAU		1,072	encourage payment of	GOVERNORS DECREE
159 5	PAUL MUTHOMI KINYANJUI		20	encourage payment of	GOVERNORS DECREE
159 6	STEPHEN WANJOHI MUHUHI		15	encourage payment of	GOVERNORS DECREE
159 7	CATHERINE NJOKI KOIGI/YVONNE NJERI NJUGUNA		1,046	encourage payment of	GOVERNORS DECREE
159 8	LUCY NYAMBURA NDUNGU		80	encourage payment of	GOVERNORS DECREE
159 9	MESHLLAM KAMUNYA MATHENGE		9,868	encourage payment of	GOVERNORS DECREE
160 0	JACKSON MBUTHIA WAITHAKA		6	encourage payment of	GOVERNORS DECREE
160 1	JOHN MUIGA WAGUIRE		7	encourage payment of	GOVERNORS DECREE
160 2	CHARLES NDIRITU WACHIRA		90	encourage payment of	GOVERNORS DECREE
160 3	JOHN GITONGA NDUNGU		21	encourage payment of	GOVERNORS DECREE
160 4	PETER GATHANU KARIUKI		7	encourage payment of	GOVERNORS DECREE
160 5	GLADYS GATHIGIA NGURE		1,076,489	encourage payment of	GOVERNORS DECREE
160 6	BERNARD GITAU		1,263	encourage payment of	GOVERNORS DECREE
160 7	DAVID NGATIA KANYI		227	encourage payment of	GOVERNORS DECREE
160 8	CATHERINE NYAMBURA GITHAIBI		960,478	encourage payment of	GOVERNORS DECREE
160 9	JULIA WANJIRU NDUNGU		626	encourage payment of	GOVERNORS DECREE
161 0	WANJIRU THIRIKWA C/O JOHN MUGO		18	encourage payment of	GOVERNORS DECREE

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161 1	ROBERT WACHIRA GIKUHI		7	encourage payment of	GOVERNORS DECREE
161 2	JULIA WANJERI MUKURIA		3,204	encourage payment of	GOVERNORS DECREE
161 3	Samson Njiiri		152	encourage payment of	GOVERNORS DECREE
161 4	KAMIRI MARY WAMBUI		21	encourage payment of	GOVERNORS DECREE
161 5	TOWER SAVINGS AND CREDIT CO OPERATIVE SOCIETY LIMITED		2,046	encourage payment of	GOVERNORS DECREE
161 6	JOSEPH WAHOME WARUKU		670	encourage payment of	GOVERNORS DECREE
161 7	WASHINGTON KARIUKI MUTURI		180	encourage payment of	GOVERNORS DECREE
161 8	JANE CHRISTINEWAMBURA NGINIO		9,519	encourage payment of	GOVERNORS DECREE
161 9	GEORGE MUNGAI MUCHIRI		90	encourage payment of	GOVERNORS DECREE
162 0	GODFREY MACHARIA		3,339	encourage payment of	GOVERNORS DECREE
162 1	CHEGE MWANGI		4,017	encourage payment of	GOVERNORS DECREE
162 2	Nguru githuba Nguru		148,542	encourage payment of	GOVERNORS DECREE
162 3	BOSCO KAMANDE KAMAU		184,497	encourage payment of	GOVERNORS DECREE
162 4	TIRUS KAMONDO NDUNGU		180	encourage payment of	GOVERNORS DECREE
162 5	GEOFFREY KAMAU KIHONGE		90	encourage payment of	GOVERNORS DECREE
162 6	LAWRENCE NGUNGU NGARUIYA		129,792	encourage payment of	GOVERNORS DECREE
162 7	KIARIE NGANGA		372,135	encourage payment of	GOVERNORS DECREE

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162 8	NGARAMA LINE SELF HELP GROUP		2,001	encourage payment of	GOVERNORS DECREE
162 9	JOHN NDUNGU NJAU		185,695	encourage payment of	GOVERNORS DECREE
163 0	SIMON NDIRITU KARORI		19,616	encourage payment of	GOVERNORS DECREE
163 1	NJOROGE JOHN MWANIKI		90	encourage payment of	GOVERNORS DECREE
163 2	NYAMBURA NGUNINI KINYANJUI		6,481	encourage payment of	GOVERNORS DECREE
163 3	EDMAD GICHINI RANDII		768	encourage payment of	GOVERNORS DECREE
163 4	NAOMI NJERI MWANGI		7	encourage payment of	GOVERNORS DECREE
163 5	GRACE WANJIRU NDUNGU		98	encourage payment of	GOVERNORS DECREE
163 6	EUNICE WANJIKU KAMAU		13,406	encourage payment of	GOVERNORS DECREE
163 7	CHARLES JULIUS MUKORO		26,680	encourage payment of	GOVERNORS DECREE
163 8	ZAKAYO MWANGI THUKU		1,413	encourage payment of	GOVERNORS DECREE
163 9	PHILLIS NJERI IBRAHIM MAINA		741	encourage payment of	GOVERNORS DECREE
164 0	ESTHER WANGARI KIBOI		173	encourage payment of	GOVERNORS DECREE
164 1	JAMES NGANGA CHAMBAU		259	encourage payment of	GOVERNORS DECREE
164 2	PAUL KIRUBI		90	encourage payment of	GOVERNORS DECREE
164 3	WANGECHI MWANGI		2,655	encourage payment of	GOVERNORS DECREE
164 4	JOHN KIRAGU MWANGI		7	encourage payment of	GOVERNORS DECREE

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164 5	PETER M. KAMAU		1,036	encourage payment of	GOVERNORS DECREE
164 6	JANE KIBOI		90	encourage payment of	GOVERNORS DECREE
164 7	PETER NDERU KAMAU		2,159	encourage payment of	GOVERNORS DECREE
164 8	REBECCA NJUGUINI NJOROHIO		2,763	encourage payment of	GOVERNORS DECREE
164 9	JEREMIAH WARUINGI MARICHU		2	encourage payment of	GOVERNORS DECREE
165 0	Stephen kariuki		4,227	encourage payment of	GOVERNORS DECREE
165 1	ELIJAH MACHARIA NDUNG'U		251	encourage payment of	GOVERNORS DECREE
165 2	anthony maina		1,072	encourage payment of	GOVERNORS DECREE
165 3	PAUL MAINA GITAU		185,695	encourage payment of	GOVERNORS DECREE
165 4	WARUTUMO NDIRANGU KAGIRI		18	encourage payment of	GOVERNORS DECREE
165 5	TIRUS KAMONDO NDUNGU		180	encourage payment of	GOVERNORS DECREE
165 6	NJOROGE IRERI GAKURU		1,057	encourage payment of	GOVERNORS DECREE
165 7	RUTH WAMBUI MWANGI		98	encourage payment of	GOVERNORS DECREE
165 8	JOHN GICHARU WAIGANJO		5,964	encourage payment of	GOVERNORS DECREE
165 9	CHRISTINE NYAMBURA KIGUTA		51	encourage payment of	GOVERNORS DECREE
166 0	JOSEPH KIBE MWANGI		173	encourage payment of	GOVERNORS DECREE
166 1	SAMUEL KURIA MWANGI		1,376	encourage payment of	GOVERNORS DECREE

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166 2	ALICE WANJIRA KIAMA		22	encourage payment of	GOVERNORS DECREE
166 3	SAMSON MAINGI		2,405	encourage payment of	GOVERNORS DECREE
166 4	HIRAM MUREITHI MUREU		766	encourage payment of	GOVERNORS DECREE
166 5	BERNARD KAROMO MBURU		77,092	encourage payment of	GOVERNORS DECREE
166 6	ISAAC NDUNGU NJUGUNA		359,840	encourage payment of	GOVERNORS DECREE
166 7	GEOFFREY KARANJA MBUGUA		5,581,815	encourage payment of	GOVERNORS DECREE
166 8	SAMUEL NJUNGI		2,396,743	encourage payment of	GOVERNORS DECREE
166 9	SAMUEL NYUMU NDABA		4,272	encourage payment of	GOVERNORS DECREE
167 0	EUNICE WANGARI MAINA		180	encourage payment of	GOVERNORS DECREE
167 1	STEPHEN MBUGUA PAULINE WANJIRU		554	encourage payment of	GOVERNORS DECREE
167 2	ANTHONY NJOROGI SHIPHON		1,963	encourage payment of	GOVERNORS DECREE
167 3	MAKURATA WAITHIRA KIBIRO		402	encourage payment of	GOVERNORS DECREE
167 4	MUTURI GACHUKIA MBUGUA		20,981	encourage payment of	GOVERNORS DECREE
167 5	LEAH WANGARI WAHOME		510,727	encourage payment of	GOVERNORS DECREE
167 6	JOHN KAMAU GATHINE		1,825	encourage payment of	GOVERNORS DECREE
167 7	CHARLES NJIIRI MAHIUHA		4,317	encourage payment of	GOVERNORS DECREE
167 8	JOSEPH NG'ETHE KAMAU		54	encourage payment of	GOVERNORS DECREE

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1679	MBURU MUCHIRI		120,723	encourage payment of	GOVERNORS DECREE
1680	LUCY WANJIRU CHEGE		4,035	encourage payment of	GOVERNORS DECREE
1681	LUCY MURUGI KAMENGERE		7	encourage payment of	GOVERNORS DECREE
1682	MONICAH NYAMBURA MWAURA		1,893,020	encourage payment of	GOVERNORS DECREE
1683	DANIEL MBURU MUCHIRI		553	encourage payment of	GOVERNORS DECREE
1684	KAYSHAW INTERNATIONAL LIMITED		160	encourage payment of	GOVERNORS DECREE
1685	GEOFFREY KARANJA MBUGUA		132,651	encourage payment of	GOVERNORS DECREE
1686	EUNICE NYAGUTHII MWEA		7	encourage payment of	GOVERNORS DECREE
1687	KAGUARA KINUTHIA GODFREY		657	encourage payment of	GOVERNORS DECREE
1688	ANNE WANJIRU KIBUE		20,911	encourage payment of	GOVERNORS DECREE
1689	PAUL KARANI NJOGU		90	encourage payment of	GOVERNORS DECREE
1690	PATRICK WANJOHI NDUNGU		90	encourage payment of	GOVERNORS DECREE
1691	CHARLES W WAHOME		625,385	encourage payment of	GOVERNORS DECREE
1692	ELIZABETH MUTHONI MAINA		90	encourage payment of	GOVERNORS DECREE
1693	Lawrence Njoroge		6	encourage payment of	GOVERNORS DECREE
1694	ISAAC GITHAGA WAWERU		1,048	encourage payment of	GOVERNORS DECREE
1695	SAMUEL KURIA MWANGI		180,170	encourage payment of	GOVERNORS DECREE

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169 6	eunice muiruri		180	encourage payment of	GOVERNORS DECREE
169 7	GEOFREY NDAI MWANGI		7	encourage payment of	GOVERNORS DECREE
169 8	DISHON MUNUHE KARIRU		6,164	encourage payment of	GOVERNORS DECREE
169 9	TITO MBUGUA KAMONDO		7,930,790	encourage payment of	GOVERNORS DECREE
170 0	MWANGI GACERE KAWERU		3,339	encourage payment of	GOVERNORS DECREE
170 1	JOHN KARIUKI KIMANI		180	encourage payment of	GOVERNORS DECREE
170 2	MANASSE WAIHENYA KAMUNYA		90	encourage payment of	GOVERNORS DECREE
170 3	GEOFFREY KARANJA MBUGUA		355,270	encourage payment of	GOVERNORS DECREE
170 4	IBRAHIM NJAU KIRAGU		15	encourage payment of	GOVERNORS DECREE
170 5	CHARLES NDUNGU NGATIA		1	encourage payment of	GOVERNORS DECREE
170 6	JORAM KIBUGI MANYATTA		1,420	encourage payment of	GOVERNORS DECREE
170 7	JECINTA WANJIRU WAINAINA		9,761	encourage payment of	GOVERNORS DECREE
170 8	SYMON MWANGI CHEGE		1,208	encourage payment of	GOVERNORS DECREE
170 9	JOSEPH SHAKE KIBURI		50	encourage payment of	GOVERNORS DECREE
171 0	MESHLLAM KAMUNYA MATHENGE		4,017	encourage payment of	GOVERNORS DECREE
171 1	JOHN KIRAGU MWANGI AND KELVIN MWANGI KIRAGU		7	encourage payment of	GOVERNORS DECREE
171 2	STEPHEN KIMANGU WARUKU		52	encourage payment of	GOVERNORS DECREE

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171 3	ALICE WAMBUGO MURIITHI		253	encourage payment of	GOVERNORS DECREE
171 4	PETER NGUGI GACHIENGO		90	encourage payment of	GOVERNORS DECREE
171 5	JOSEPH GATIMU GACHUNGA		90	encourage payment of	GOVERNORS DECREE
171 6	MARY WARUGURU NJIHIA		7	encourage payment of	GOVERNORS DECREE
171 7	WARUTUMO NDIRANGU KAGIRI		7	encourage payment of	GOVERNORS DECREE
171 8	MESHLLAM KAMUNYA MATHENGE		554	encourage payment of	GOVERNORS DECREE
171 9	HENRY KURIA KARIUKI		6,481	encourage payment of	GOVERNORS DECREE
172 0	PETER MACHARIA NJENGA		13,303	encourage payment of	GOVERNORS DECREE
172 1	NG'ANG'A KAROBIA KIGATHI		671,448	encourage payment of	GOVERNORS DECREE
172 2	NGARAMA LINE SELF HELP GROUP		2,001	encourage payment of	GOVERNORS DECREE
172 3	ANTHONY KAHURA		180	encourage payment of	GOVERNORS DECREE
172 4	STANLEY WANGENDO WARUIMBO		4,124,446	encourage payment of	GOVERNORS DECREE
172 5	SAMUEL KAHIRI KARANJA		588	encourage payment of	GOVERNORS DECREE
172 6	JANET WAMBUI NJIHIA		21	encourage payment of	GOVERNORS DECREE
172 7	KARIUKI PETER KAMAU		1,067	encourage payment of	GOVERNORS DECREE
172 8	JAMES NDUNGU NDERITU		265	encourage payment of	GOVERNORS DECREE
172 9	KIHU KIRUMA		245	encourage payment of	GOVERNORS DECREE

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173 0	PHILLIP THUITA MUTHIANI		173	encourage payment of	GOVERNORS DECREE
173 1	STANLEY MBUCHI KIHARA,PAUL METHU AND DANIEL MUTURI MBUCHI		1,282	encourage payment of	GOVERNORS DECREE
173 2	ESTHER WANJIRU MUKUNYA		8	encourage payment of	GOVERNORS DECREE
173 3	KENEDY WAITUIKA KIGOTHO		2,159	encourage payment of	GOVERNORS DECREE
173 4	AMOS NGATA MUIRURI		25,802	encourage payment of	GOVERNORS DECREE
173 5	JULIET WANJIKU NJERI		49,072	encourage payment of	GOVERNORS DECREE
173 6	NANCY NJOKI KIUGU		254	encourage payment of	GOVERNORS DECREE
173 7	PETER MWANGI		29,200	encourage payment of	GOVERNORS DECREE
173 8	JOEL KARIUKI MUGECHÉ		100	encourage payment of	GOVERNORS DECREE
173 9	MARTIN GIKUNJU MAINA		1,826	encourage payment of	GOVERNORS DECREE
174 0	GRACE WAMBUI GICHUHI		90	encourage payment of	GOVERNORS DECREE
174 1	JULIUS KAMAU MACHUA		7	encourage payment of	GOVERNORS DECREE
174 2	GEOFFREY KARANJA MBUGUA		777	encourage payment of	GOVERNORS DECREE
174 3	DAVID MUKURIA NJOROGE		6,472	encourage payment of	GOVERNORS DECREE
174 4	SAMUEL MBUTHIA BUBII		180	encourage payment of	GOVERNORS DECREE
174 5	CHARLES MWANGI MURAGE		6	encourage payment of	GOVERNORS DECREE
174 6	thomas Kiboi		4,159	encourage payment of	GOVERNORS DECREE

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174 7	JOHN GITAU MWANGI		6	encourage payment of	GOVERNORS DECREE
174 8	PENNINAH W KAMUNYA		18	encourage payment of	GOVERNORS DECREE
174 9	Shem oyugi		502	encourage payment of	GOVERNORS DECREE
175 0	ALICE WARUGURU NDIRITU		16,302	encourage payment of	GOVERNORS DECREE
175 1	ESTHER NJERI GICHUHI		1,407	encourage payment of	GOVERNORS DECREE
175 2	JOSEPH MICHUKI KINGORI		7	encourage payment of	GOVERNORS DECREE
175 3	GERALD FRANCIS HINGA GATHUNGU JENNIFER THUGURI HINGA		10	encourage payment of	GOVERNORS DECREE
175 4	JOSEPH KABAYA NDEGWA		39,365	encourage payment of	GOVERNORS DECREE
175 5	JOSPHAT KIBORO IHUGO		259	encourage payment of	GOVERNORS DECREE
175 6	ISAAC KINGORI MWAI		54	encourage payment of	GOVERNORS DECREE
175 7	PETER KIMANI NJIHIA		7	encourage payment of	GOVERNORS DECREE
175 8	DAVID WACHIRA KIAMA		180	encourage payment of	GOVERNORS DECREE
175 9	ROSEMARY GACHIGUA		7	encourage payment of	GOVERNORS DECREE
176 0	DAVID WAMWANGI MUCHIRI		30,696	encourage payment of	GOVERNORS DECREE
176 1	LUCY MURUGI KAMENGERE		7	encourage payment of	GOVERNORS DECREE
176 2	JULIUS NGANGA KAMAU		14,071,5 59	encourage payment of	GOVERNORS DECREE
176 3	GODFREY MACHARIA		3,339	encourage payment of	GOVERNORS DECREE

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176 4	SIMON KARIUKI NYANJUI		146,478	encourage payment of	GOVERNORS DECREE
176 5	JOHN KUNYIHA KAMAU		5,231	encourage payment of	GOVERNORS DECREE
176 6	SALOME NJERI MAINA		29,324	encourage payment of	GOVERNORS DECREE
176 7	CHARLES KINUTHIA WAWERU		4,317	encourage payment of	GOVERNORS DECREE
176 8	JOHN MURIITHI NDUNGU		255	encourage payment of	GOVERNORS DECREE
176 9	DORCAS WANJIRU KARITU		619	encourage payment of	GOVERNORS DECREE
177 0	RACHAEL WANGARI KURIA		745	encourage payment of	GOVERNORS DECREE
177 1	LAWRENCE NGUNU MUTHIGANI		6	encourage payment of	GOVERNORS DECREE
177 2	ALICE WANJIKU GICHUHI		789	encourage payment of	GOVERNORS DECREE
177 3	ALICE WANJIKU MUCHERU		22	encourage payment of	GOVERNORS DECREE
177 4	JAMES MWANGI WAIGWA		1	encourage payment of	GOVERNORS DECREE
177 5	Samson Njiiri		3,805	encourage payment of	GOVERNORS DECREE
177 6	FRANCIS KAMURA KAMAU		265	encourage payment of	GOVERNORS DECREE
177 7	RICHARD NGURE KAMAU		81,901	encourage payment of	GOVERNORS DECREE
177 8	Samson Njiiri		152	encourage payment of	GOVERNORS DECREE
177 9	REGINA NYAWIRA MAINA		180	encourage payment of	GOVERNORS DECREE
178 0	JOSEPH GITONGA CHIIRA		2,159	encourage payment of	GOVERNORS DECREE

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178 1	ISAIAH KURIA MUNIU		90	encourage payment of	GOVERNORS DECREE
178 2	HENRY NGANGA NDUTA		3,255	encourage payment of	GOVERNORS DECREE
178 3	Mariam Mwai		7	encourage payment of	GOVERNORS DECREE
178 4	Mariam Mwai		7	encourage payment of	GOVERNORS DECREE
178 5	MICHAEL KARIUKI		227,604	encourage payment of	GOVERNORS DECREE
178 6	PATRICK WACHIRA MATHENGE		182,526	encourage payment of	GOVERNORS DECREE
178 7	GEOFFREY MUIRURI MUCHAI AND RHIA MUKUHI MUIRURI		180	encourage payment of	GOVERNORS DECREE
178 8	SUSAN KAHITO KAMAU		399	encourage payment of	GOVERNORS DECREE
178 9	PHILLIP THUITA MUTHIANI		173	encourage payment of	GOVERNORS DECREE
179 0	LYDIA WANGUI NDUNGU		1,433	encourage payment of	GOVERNORS DECREE
179 1	JOHNSTON KAREMA		1,394	encourage payment of	GOVERNORS DECREE
179 2	SAMUEL MBIRA NJUGUNA		158	encourage payment of	GOVERNORS DECREE
179 3	BENSON MACHARIA NGAHU		10,502	encourage payment of	GOVERNORS DECREE
179 4	SAMSON MUITA MURAGURI		1,356	encourage payment of	GOVERNORS DECREE
179 5	JOSEPH MWANGI MACHARIA		180	encourage payment of	GOVERNORS DECREE
179 6	FRANCIS KINYUA NDERITU		180	encourage payment of	GOVERNORS DECREE
179 7	SAMUEL MBURU MUTHONI		7	encourage payment of	GOVERNORS DECREE

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179 8	PERIS WANGARI KIMANI		2,451	encourage payment of	GOVERNORS DECREE
179 9	JOHN NGANGA KAMAU SAMUEL MURIU KIMANI		2,919,363	encourage payment of	GOVERNORS DECREE
180 0	J M KAHIA		1,252	encourage payment of	GOVERNORS DECREE
180 1	JOSEPH		180	encourage payment of	GOVERNORS DECREE
180 2	PATRICK CHEGE NYORO		549	encourage payment of	GOVERNORS DECREE
180 3	HEWAKI SONS COMPANY LTD		94,455	encourage payment of	GOVERNORS DECREE
180 4	SAMUEL NGIGE MUGO		2,001	encourage payment of	GOVERNORS DECREE
180 5	LUCY WAITHERA MWANGI		34,845	encourage payment of	GOVERNORS DECREE
180 6	LUCY NYAMBURA NDUNGU		6	encourage payment of	GOVERNORS DECREE
180 7	JECINTA WANJIRU WANJOHI		7	encourage payment of	GOVERNORS DECREE
180 8	DAYS MAN ENTERPRISES LTD		2,918,521	encourage payment of	GOVERNORS DECREE
180 9	ELIZABETH NJERI MUINAMU		52	encourage payment of	GOVERNORS DECREE
181 0	GRACE WAIRIMU MBUTHIA		2,466	encourage payment of	GOVERNORS DECREE
181 1	ESTHER NJOKI KAMAU		26,234	encourage payment of	GOVERNORS DECREE
181 2	KAMAU KINYAJUI KUNGU		1,810	encourage payment of	GOVERNORS DECREE
181 3	JOSEPH WARUTERE WACHIRA		4,562	encourage payment of	GOVERNORS DECREE
181 4	PETER KIRATU KARANJA		102	encourage payment of	GOVERNORS DECREE

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181 5	NELLIE PAULINE RIMI KIMANI		583,872	encourage payment of	GOVERNORS DECREE
181 6	SAMUEL NJUNGI MUNDIA		2,396,743	encourage payment of	GOVERNORS DECREE
181 7	JAMAA HOLDINGS LIMITED		7	encourage payment of	GOVERNORS DECREE
181 8	GEOFFREY KARANJA MBUGUA		5,173	encourage payment of	GOVERNORS DECREE
181 9	SIMON KAHORA NJUGUNA		7	encourage payment of	GOVERNORS DECREE
182 0	MARY WAIRIMU MIGWI		7	encourage payment of	GOVERNORS DECREE
182 1	JOHN KAMAU NGANGA		253	encourage payment of	GOVERNORS DECREE
182 2	JOEL KAMAU ITHAGU		20,981	encourage payment of	GOVERNORS DECREE
182 3	GRACE WAITHIRA		49,072	encourage payment of	GOVERNORS DECREE
182 4	KIMANI NGANGA NGINYA		777,004	encourage payment of	GOVERNORS DECREE
182 5	JOSEPH NJOGU MUIRURI		173	encourage payment of	GOVERNORS DECREE
182 6	Mariam Mwai		7	encourage payment of	GOVERNORS DECREE
182 7	GEOFFREY MUIRURI MUCHAI AND MITCHELLE LUCINDA WANJIRU		180	encourage payment of	GOVERNORS DECREE
182 8	EUNICE WANJA MWANIKI		5,018	encourage payment of	GOVERNORS DECREE
182 9	EUNICE WANJA MWANIKI		5,018	encourage payment of	GOVERNORS DECREE
183 0	PHYLLIS WANJIRU KINUTHIA		2,159	encourage payment of	GOVERNORS DECREE
183 1	JOSEPH KANYUNGO NDERITU		9,868	encourage payment of	GOVERNORS DECREE

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183 2	MUTHAITI WOMEN GROUP		163,802	encourage payment of	GOVERNORS DECREE
183 3	DAVID MACHARIA		670	encourage payment of	GOVERNORS DECREE
183 4	ISAAC MUNGAI WARUINGI		1	encourage payment of	GOVERNORS DECREE
183 5	JOSEPH		180	encourage payment of	GOVERNORS DECREE
183 6	james wainaina		2,562	encourage payment of	GOVERNORS DECREE
183 7	WANJIRU GATHATHU NJOROGE		390	encourage payment of	GOVERNORS DECREE
183 8	JOSEPH MACHARIA GACIINGU		4,807	encourage payment of	GOVERNORS DECREE
183 9	NDUMIA KAIRITI MARIA		2,194,761	encourage payment of	GOVERNORS DECREE
184 0	JOSEPH NJOGU MUIRURI		171	encourage payment of	GOVERNORS DECREE
184 1	JULIA NYAMBURA KINYANJUI		90	encourage payment of	GOVERNORS DECREE
184 2	GRACE NJOKI RUGO		22	encourage payment of	GOVERNORS DECREE
184 3	james wainaina		102	encourage payment of	GOVERNORS DECREE
184 4	J M KAHIA		2,159	encourage payment of	GOVERNORS DECREE
184 5	MARGARET GATHEGU WAMUTITU		785	encourage payment of	GOVERNORS DECREE
184 6	PETER GICHOHI MACHARIA		6	encourage payment of	GOVERNORS DECREE
184 7	PETER NJOROGE KARANJA		399	encourage payment of	GOVERNORS DECREE
184 8	Dancan Njagi		22	encourage payment of	GOVERNORS DECREE

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184 9	JOHN KANIARU KAMAU		265	encourage payment of	GOVERNORS DECREE
185 0	REUBEN MBAINE M'MARAMBII		200	encourage payment of	GOVERNORS DECREE
185 1	MERCY GATHONI GIKUNJU		44	encourage payment of	GOVERNORS DECREE
185 2	ESTHER NJOKI NJUKI		80	encourage payment of	GOVERNORS DECREE
185 3	Shem oyugi		549	encourage payment of	GOVERNORS DECREE
185 4	JULIUS KAMAU MACHUA		180	encourage payment of	GOVERNORS DECREE
185 5	MARY NJOKI WAWERU		55	encourage payment of	GOVERNORS DECREE
185 6	EDWARD NOON NJUGUNA		1,487,99 6	encourage payment of	GOVERNORS DECREE
185 7	DAVID MAINA MACHARIA		6	encourage payment of	GOVERNORS DECREE
185 8	stephen Ngacha		185,695	encourage payment of	GOVERNORS DECREE
185 9	JOHN MWAURA MARIGA		250	encourage payment of	GOVERNORS DECREE
186 0	GERALD MURIITHI THUNI		7	encourage payment of	GOVERNORS DECREE
186 1	CHARLES THUO NYAMU		3,231	encourage payment of	GOVERNORS DECREE
186 2	JOHANA NDUNGU GACHARU		133	encourage payment of	GOVERNORS DECREE
186 3	WAMAITHA KARORI		7	encourage payment of	GOVERNORS DECREE
186 4	CHRIS WACHIRAH KABIRO		254	encourage payment of	GOVERNORS DECREE
186 5	RHIA MUKUHI MUIRURI		180	encourage payment of	GOVERNORS DECREE

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186 6	JENIFER MUTHONI NJUGUNA		1,209	encourage payment of	GOVERNORS DECREE
186 7	ISAAC NDUNGU KINGORI		90	encourage payment of	GOVERNORS DECREE
186 8	JACOB MUNYORI		4,562	encourage payment of	GOVERNORS DECREE
186 9	GRACE MUTHONI GICHUKI		160	encourage payment of	GOVERNORS DECREE
187 0	PAUL THEURI WANJOHI		173	encourage payment of	GOVERNORS DECREE
187 1	FRANCIS MWANGI KIBUIKA		274	encourage payment of	GOVERNORS DECREE
187 2	GEORGE GATIMU MWANGI		274	encourage payment of	GOVERNORS DECREE
187 3	BERNARD GITAHU NDIITHI		7	encourage payment of	GOVERNORS DECREE
187 4	SAMUEL MUMO KAMAU		265	encourage payment of	GOVERNORS DECREE
187 5	JACKSON MBUTHIA WAITHAKA		6	encourage payment of	GOVERNORS DECREE
187 6	MARGARET WANGARI MWANGI		29,447	encourage payment of	GOVERNORS DECREE
187 7	KARATE MEN WELFARE SELF HELP GROUP		1,860,673	encourage payment of	GOVERNORS DECREE
187 8	Simon kinyuru		7	encourage payment of	GOVERNORS DECREE
187 9	JAMES WACHIRA WATHIGU & JECINTA WAITHIRA WACHIRA		120,723	encourage payment of	GOVERNORS DECREE
188 0	DANIEL MUCHIRI KARIUKI		162	encourage payment of	GOVERNORS DECREE
188 1	WARUTUMO NDIRANGU KAGIRI		7	encourage payment of	GOVERNORS DECREE
188 2	GLADYS GATHIGIA NGURE		15,394	encourage payment of	GOVERNORS DECREE

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188 3	BERNARD GITAU		1,263	encourage payment of	GOVERNORS DECREE
188 4	KIMANI NGANGA NGINYA		13,349	encourage payment of	GOVERNORS DECREE
188 5	MICHAEL KIIGA KANGETHE		1,311	encourage payment of	GOVERNORS DECREE
188 6	JACKSON NJOROGE		943,961	encourage payment of	GOVERNORS DECREE
188 7	EDWARD WANJOHI MUCHIRI		1,226	encourage payment of	GOVERNORS DECREE
188 8	JULIA WANJIRU KAMAU		15	encourage payment of	GOVERNORS DECREE
188 9	ELISAPHAN GATERE KAMAU		173	encourage payment of	GOVERNORS DECREE
189 0	STEPHEN KIBUI KIBICHO		20	encourage payment of	GOVERNORS DECREE
189 1	GEOFREY NDAI MWANGI		7	encourage payment of	GOVERNORS DECREE
189 2	JEREMIAH WARUINGI MARICHU		1	encourage payment of	GOVERNORS DECREE
189 3	PAUL MBUTHIA MBUGUA		7	encourage payment of	GOVERNORS DECREE
189 4	CAROLINE KABEBE MAINA		274	encourage payment of	GOVERNORS DECREE
189 5	JANET WAMBUI NJIHIA		21	encourage payment of	GOVERNORS DECREE
189 6	DAMARIS NJERI MURIMI		762	encourage payment of	GOVERNORS DECREE
189 7	PAUL MUYA MURIMA		307	encourage payment of	GOVERNORS DECREE
189 8	FRANCIS MUNGAI WAWERU		670	encourage payment of	GOVERNORS DECREE
189 9	MARY WANJIRU MUHURA		3,988	encourage payment of	GOVERNORS DECREE

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190 0	Lucy Mukami		7	encourage payment of	GOVERNORS DECREE
190 1	WINNIE WANJIKU WAMBUGU		4,097	encourage payment of	GOVERNORS DECREE
190 2	MARGARET WANJIKU MWAURA		1,363	encourage payment of	GOVERNORS DECREE
190 3	KIMANI NGANGA NGINYA		543,254	encourage payment of	GOVERNORS DECREE
190 4	SYMON MWANGI CHEGE		1,208	encourage payment of	GOVERNORS DECREE
190 5	peter gitari		7	encourage payment of	GOVERNORS DECREE
190 6	SAMUEL NDUNGU		162	encourage payment of	GOVERNORS DECREE
190 7	George Githanga		180	encourage payment of	GOVERNORS DECREE
190 8	DUNCAN GACHARI		7	encourage payment of	GOVERNORS DECREE
190 9	James wwaweru		565	encourage payment of	GOVERNORS DECREE
191 0	TABITHA WACHU		173	encourage payment of	GOVERNORS DECREE
191 1	PATRICK WANJOHI NDUNGU		7	encourage payment of	GOVERNORS DECREE
191 2	PETER KIGO MAINA		1,341	encourage payment of	GOVERNORS DECREE
191 3	ANTHONY NJOROGE SHIPHON		82,198	encourage payment of	GOVERNORS DECREE
191 4	JAMES MAINA KINYUA		10	encourage payment of	GOVERNORS DECREE
191 5	PHILLIP THUITA MUTHIANI		4,317	encourage payment of	GOVERNORS DECREE
191 6	KAYSHAW INTERNATIONAL LIMITED		1,974	encourage payment of	GOVERNORS DECREE

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191 7	KEZIAH WAMBUI KAHIHU		7	encourage payment of	GOVERNORS DECREE
191 8	STEPHEN THIRIKWA MURAYA		180	encourage payment of	GOVERNORS DECREE
191 9	BENSON KAMAU MURAYA		10,502	encourage payment of	GOVERNORS DECREE
192 0	JOSEPH MAINA M GITHU		1,226	encourage payment of	GOVERNORS DECREE
192 1	SIMON CHEGE MWANGI		32,008	encourage payment of	GOVERNORS DECREE
192 2	Mariam Mwai		7	encourage payment of	GOVERNORS DECREE
192 3	MARY WAIRIMU MUIKIA		6	encourage payment of	GOVERNORS DECREE
192 4	JERUSHA WAITHERA WAMBUI		180	encourage payment of	GOVERNORS DECREE
192 5	CHARLES MWANGI WANG'OMBE		97,441	encourage payment of	GOVERNORS DECREE
192 6	JOHN GITONGA NDUNGU		7	encourage payment of	GOVERNORS DECREE
192 7	PHILOMENA WAITHIRA MBURU		120,723	encourage payment of	GOVERNORS DECREE
192 8	JOSPHAT WAICHUNGO		2,095,69 4	encourage payment of	GOVERNORS DECREE
192 9	CHEGE NGUGI GACHAI		5,193	encourage payment of	GOVERNORS DECREE
193 0	GEOFFREY KAMAU KIHONGE		90	encourage payment of	GOVERNORS DECREE
193 1	JAMES MWANGI MARICHU		668	encourage payment of	GOVERNORS DECREE
193 2	EUNICE WANJIKU KAMAU		1,281	encourage payment of	GOVERNORS DECREE
193 3	John kamau		180	encourage payment of	GOVERNORS DECREE

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193 4	KUNGU SAMUEL KAMIRI		180	encourage payment of	GOVERNORS DECREE
193 5	HANNAH NJOKI KAMANJA		233,549	encourage payment of	GOVERNORS DECREE
193 6	PAUL MUIRURI MWANGI		265	encourage payment of	GOVERNORS DECREE
193 7	GERALD MURIITHI THUNI		7	encourage payment of	GOVERNORS DECREE
193 8	DAVID KINYANJUI NGUGI		120,723	encourage payment of	GOVERNORS DECREE
193 9	RUTH WANJIRU KINYANJUI		120,723	encourage payment of	GOVERNORS DECREE
194 0	MWANGI MACHARIA		2,346	encourage payment of	GOVERNORS DECREE
194 1	JEREMIAH WARUINGI MARICHU		8	encourage payment of	GOVERNORS DECREE
194 2	GRACE MUMBI MWAI		2,114	encourage payment of	GOVERNORS DECREE
194 3	SAMUEL MAINA GATHOGO		1,193,26 4	encourage payment of	GOVERNORS DECREE
194 4	STEPHEN MACHARIA KARIUKI		7	encourage payment of	GOVERNORS DECREE
194 5	NGUGI MACHARIA		7	encourage payment of	GOVERNORS DECREE
194 6	JEREMIAH WARUINGI MARICHU		1	encourage payment of	GOVERNORS DECREE
194 7	joy wangari		377	encourage payment of	GOVERNORS DECREE
194 8	SAMUEL NJUNGI MUNDIA		1,927,29 3	encourage payment of	GOVERNORS DECREE
194 9	PETER NJOROGE KARANJA		4,985	encourage payment of	GOVERNORS DECREE
195 0	MAGDALENE NJERI MUTHONI		180	encourage payment of	GOVERNORS DECREE

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195 1	PATRICK GIKUNJU WAMUNYU		670	encourage payment of	GOVERNORS DECREE
195 2	MARION MUTHONI MONDO		173	encourage payment of	GOVERNORS DECREE
195 3	MWANGI CHARLES KIRUBI		576	encourage payment of	GOVERNORS DECREE
195 4	LUCY NYAMBURA NDUNGU		80	encourage payment of	GOVERNORS DECREE
195 5	JOHN WANJAU MITHAMO		10,612	encourage payment of	GOVERNORS DECREE
195 6	STEPHEN GICHUNGU		12,930	encourage payment of	GOVERNORS DECREE
195 7	TIMOTHY MWAURA GITAU		96,813	encourage payment of	GOVERNORS DECREE
195 8	SOSPETER MAGUA THAIRU		120,333	encourage payment of	GOVERNORS DECREE
195 9	JEREMIAH MWAURA GATEI		1,354	encourage payment of	GOVERNORS DECREE
196 0	MARGARET WANGARI MWANGI		29,941	encourage payment of	GOVERNORS DECREE
196 1	BEARTICE PERIS NYAMBURA		90	encourage payment of	GOVERNORS DECREE
196 2	ALEX MWANGI MWAURA		102	encourage payment of	GOVERNORS DECREE
196 3	JOSEPH GICGHUKI MBUGUA & SUSAN WANJIKU CHERESI		90	encourage payment of	GOVERNORS DECREE
196 4	CRISTOPHER J. NDUNGU NDIRANGU		101	encourage payment of	GOVERNORS DECREE
196 5	PETER KARIUKI MURIMI		26,812	encourage payment of	GOVERNORS DECREE
196 6	NYANDARUA TEACHERS CO OPERATIVE SAVINGS AND CREDIT SOCIETY LIMITED		81,009	encourage payment of	GOVERNORS DECREE
196 7	MONICA WAMAITHA KAMAU		20,981	encourage payment of	GOVERNORS DECREE

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196 8	GEOFFREY KARANJA MBUGUA		90	encourage payment of	GOVERNORS DECREE
196 9	LEAH MUMBI MONDO		173	encourage payment of	GOVERNORS DECREE
197 0	KESIA NYAMBURA DOMINIC GITAU		2,456	encourage payment of	GOVERNORS DECREE
197 1	JOSEPH		7	encourage payment of	GOVERNORS DECREE
197 2	GERALD MURIITHI THUNI		7	encourage payment of	GOVERNORS DECREE
197 3	STEPHEN THIONGO NDEITHI		180	encourage payment of	GOVERNORS DECREE
197 4	JONAH MWANGI NDUNGU		173	encourage payment of	GOVERNORS DECREE
197 5	WINFRED MWANGI		6	encourage payment of	GOVERNORS DECREE
197 6	SIMON MACHARIA GIKONYO		181	encourage payment of	GOVERNORS DECREE
197 7	SAMUEL MUKERA		348,102	encourage payment of	GOVERNORS DECREE
197 8	ELIZABETH MUTHONI MAINA		173	encourage payment of	GOVERNORS DECREE
197 9	DANIEL GITAU GIKANGA		377	encourage payment of	GOVERNORS DECREE
198 0	JAMES NGUGI GIKONYO		101	encourage payment of	GOVERNORS DECREE
198 1	PETER NJOROGE KARANJA		399	encourage payment of	GOVERNORS DECREE
198 2	MWANGI KAHURIA		54	encourage payment of	GOVERNORS DECREE
198 3	MARGARET KAMIRI		525	encourage payment of	GOVERNORS DECREE
198 4	HANNAH WANGECHI KUNGU		1,136	encourage payment of	GOVERNORS DECREE

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198 5	JOHN GATHATHAI KIOI		2,436	encourage payment of	GOVERNORS DECREE
198 6	PAUL MUCHAI MWIKA		18,621	encourage payment of	GOVERNORS DECREE
198 7	STANLEY KIRAGU WATHUTA		3,070	encourage payment of	GOVERNORS DECREE
198 8	GLADYS MUTHONI KIEME		2,080	encourage payment of	GOVERNORS DECREE
198 9	PETER MURIUKI GITUNGU		7	encourage payment of	GOVERNORS DECREE
199 0	SIMON KIMANI KIBUNYI NAOMI WANJIRU KIMANI		1,379	encourage payment of	GOVERNORS DECREE
199 1	IRENE WAMBUI MUCHEMI		90	encourage payment of	GOVERNORS DECREE
199 2	Samwel Maina Njuguna		95	encourage payment of	GOVERNORS DECREE
199 3	Cecilia Nzisa		7	encourage payment of	GOVERNORS DECREE
199 4	DANIEL KURIA NGANGA		256	encourage payment of	GOVERNORS DECREE
199 5	ALICE WANGARI KIBUNJA		7	encourage payment of	GOVERNORS DECREE
199 6	GRACE WANJIRU NDUNGU		1,226	encourage payment of	GOVERNORS DECREE
199 7	EUSTUS GATERE NGURE		5,193	encourage payment of	GOVERNORS DECREE
199 8	AMOS NGATA MUIRURI		160	encourage payment of	GOVERNORS DECREE
199 9	SAMSON KARURU NDEGWA		120,723	encourage payment of	GOVERNORS DECREE
200 0	ANTHONY KAHURA		180	encourage payment of	GOVERNORS DECREE
200 1	EPHRAIM M KANGANGI		10	encourage payment of	GOVERNORS DECREE

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200 2	REGINA NJERI NDICHU		1,072	encourage payment of	GOVERNORS DECREE
200 3	MONICA MUTHONI MAINA		20	encourage payment of	GOVERNORS DECREE
200 4	JANE WAMBUI KAMAU		267	encourage payment of	GOVERNORS DECREE
200 5	STEPHEN NJOROGE GATHATHU		390	encourage payment of	GOVERNORS DECREE
200 6	TABITHA WANJIKU KIARIE		6	encourage payment of	GOVERNORS DECREE
200 7	CHARLES THUO NYAMU		259	encourage payment of	GOVERNORS DECREE
200 8	DAVID EDWARD KARANJA		171	encourage payment of	GOVERNORS DECREE
200 9	WILSON MUTONYI GITONGA		1,979	encourage payment of	GOVERNORS DECREE
201 0	KAMAU KINYAJUI KUNGU		4,017	encourage payment of	GOVERNORS DECREE
201 1	RHIA MUKUHI MUIRURI		180	encourage payment of	GOVERNORS DECREE
201 2	PAUL GITHINJI MUNGAI		768	encourage payment of	GOVERNORS DECREE
201 3	PETER GACHERU GACHURU		160	encourage payment of	GOVERNORS DECREE
201 4	MARION MUTHONI MONDO		173	encourage payment of	GOVERNORS DECREE
201 5	KEVIN MAINA GATERE		13,406	encourage payment of	GOVERNORS DECREE
201 6	BEATRICE MUMBI KINYANJUI		90	encourage payment of	GOVERNORS DECREE
201 7	EMILY WANJIRU GITONGA		49,452	encourage payment of	GOVERNORS DECREE
201 8	LUCY WANJIRU MAINA		7	encourage payment of	GOVERNORS DECREE

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2019	DUNCAN GITHINJI THUITA		789	encourage payment of	GOVERNORS DECREE
2020	KIMANI NGANGA NGINYA		30,696	encourage payment of	GOVERNORS DECREE
2021	GRACE MUMBI MWAI		2,159	encourage payment of	GOVERNORS DECREE
2022	Agnes Wanjohi		90	encourage payment of	GOVERNORS DECREE
2023	DANIEL KIRAGU MWANGI		873,062	encourage payment of	GOVERNORS DECREE
2024	ESTHER NJERI NGARUIYA		16,011	encourage payment of	GOVERNORS DECREE
2025	ELIUS KARIUKI F. WACHIRA		89	encourage payment of	GOVERNORS DECREE
2026	JAMES KIHU KAMAU		2,136	encourage payment of	GOVERNORS DECREE
2027	GEORGE MIRINGU KIARII		6	encourage payment of	GOVERNORS DECREE
2028	daniel njuguna njuguna		90	encourage payment of	GOVERNORS DECREE
2029	GERALD MURIITHI THUNI		7	encourage payment of	GOVERNORS DECREE
2030	KAMAU KANGECHU		6,816	encourage payment of	GOVERNORS DECREE
2031	SIMON CHEGE MWANGI		1,072	encourage payment of	GOVERNORS DECREE
2032	MOSES MWANGI WAWERU		256	encourage payment of	GOVERNORS DECREE
2033	SERAH WANJIKU MWANGI		625,385	encourage payment of	GOVERNORS DECREE
2034	ELIZABETH MUTHONI MAINA		274	encourage payment of	GOVERNORS DECREE
2035	PETER NJOROGE NGUGI		1,860,673	encourage payment of	GOVERNORS DECREE

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203 6	PAULINE WAIRIMU MURIITHI		7	encourage payment of	GOVERNORS DECREE
203 7	MARGARET WANJIKU MWANGI		1,874	encourage payment of	GOVERNORS DECREE
203 8	GITONGA WANDERI KIBURIO		7	encourage payment of	GOVERNORS DECREE
203 9	GEOFREY NDAI MWANGI		7	encourage payment of	GOVERNORS DECREE
204 0	MARY WANGARI MURAGE		7	encourage payment of	GOVERNORS DECREE
204 1	PATRICK GIKUNJU WAMUNYU		553	encourage payment of	GOVERNORS DECREE
204 2	CHEGE MBUGUA PETER		180	encourage payment of	GOVERNORS DECREE
204 3	SERAH WAIRIMU NGAMAU EUNICE WANJIKU NGAMAU		87	encourage payment of	GOVERNORS DECREE
204 4	ISAAC KINGORI MWAI		90	encourage payment of	GOVERNORS DECREE
204 5	PETER BORO KIHARA		3,190	encourage payment of	GOVERNORS DECREE
204 6	KIARIE MUKERE KAHARERI		15	encourage payment of	GOVERNORS DECREE
204 7	EUNICE NYAGUTHII MWEA		7	encourage payment of	GOVERNORS DECREE
204 8	Magdalene wagio		755	encourage payment of	GOVERNORS DECREE
204 9	ISAAC KIMANI WANGUNYU		90	encourage payment of	GOVERNORS DECREE
205 0	MIRIAM KAGURE KANYOGORO		7	encourage payment of	GOVERNORS DECREE
205 1	RAHAB WAITHIRA KARANJA		180	encourage payment of	GOVERNORS DECREE
205 2	DAVID GICHEGE NJUGUNA		180	encourage payment of	GOVERNORS DECREE

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205 3	JOHN NJUGUNA KURIA		49,869	encourage payment of	GOVERNORS DECREE
205 4	JAMES MUIGAI KABORA		274	encourage payment of	GOVERNORS DECREE
205 5	JOHNSON GICHUHI MUCHEMI		50,252	encourage payment of	GOVERNORS DECREE
205 6	GEORGE MUNGAI MUCHIRI		18	encourage payment of	GOVERNORS DECREE
205 7	IBRAHIM MAINA		5,212	encourage payment of	GOVERNORS DECREE
205 8	BENARD MAINA GAITHI		22	encourage payment of	GOVERNORS DECREE
205 9	MARGARET WANGARI MWANGI		6	encourage payment of	GOVERNORS DECREE
206 0	JOSEPH MWANGI WANYANGI		8,258	encourage payment of	GOVERNORS DECREE
206 1	JOHN GACHARU NDUNGU		48	encourage payment of	GOVERNORS DECREE
206 2	JOSEPH MBARIRE IKINYA		180	encourage payment of	GOVERNORS DECREE
206 3	JAMES MWANGI WAIGWA		20	encourage payment of	GOVERNORS DECREE
206 4	WILSON MURAYA MUNGA		51	encourage payment of	GOVERNORS DECREE
206 5	GIBSON MWANGI KAMAU		6	encourage payment of	GOVERNORS DECREE
206 6	PETER KABIRU WAINAINA		2,466	encourage payment of	GOVERNORS DECREE
206 7	SOSPETER MAGUA THAIRU		1,627,36 1	encourage payment of	GOVERNORS DECREE
206 8	RICHARD NGURE KAMAU		752	encourage payment of	GOVERNORS DECREE
206 9	ROSEMARY GATHONI KAMAU		90	encourage payment of	GOVERNORS DECREE

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207 0	STEPHEN MWANGI GITHAIBI		1,509,038	encourage payment of	GOVERNORS DECREE
207 1	ROSEBELL MUTHONI MWANGI		1,042	encourage payment of	GOVERNORS DECREE
207 2	GRACE WANJIRU NDUNGU		98	encourage payment of	GOVERNORS DECREE
207 3	CHARLES KINUTHIA WAWERU		4,317	encourage payment of	GOVERNORS DECREE
207 4	SAMUEL NDUNGU MBUGUA		171	encourage payment of	GOVERNORS DECREE
207 5	GLADYS WACHEKE NJOROGE		180	encourage payment of	GOVERNORS DECREE
207 6	ZACHARY NGANYE NDIRANGU		407	encourage payment of	GOVERNORS DECREE
207 7	DISHON MUNUHE KARIRU		7	encourage payment of	GOVERNORS DECREE
207 8	TOWER SAVINGS AND CREDIT CO OPERATIVE SOCIETY LIMITED		2,001	encourage payment of	GOVERNORS DECREE
207 9	JOSEPH		7	encourage payment of	GOVERNORS DECREE
208 0	Nancy Wanjiru		4,317	encourage payment of	GOVERNORS DECREE
208 1	LAHABU WAHUU MACENDU		286,239	encourage payment of	GOVERNORS DECREE
208 2	REUBEN MBAINE M'MARAMBII		14,116	encourage payment of	GOVERNORS DECREE
208 3	AMOS NGATA MUIRURI		2,300,512	encourage payment of	GOVERNORS DECREE
208 4	RACHAEL WANJA WAWERU		53	encourage payment of	GOVERNORS DECREE
208 5	RUTH RUGURU KIBORO		98	encourage payment of	GOVERNORS DECREE
208 6	ELIZABETH W KABIRU		634	encourage payment of	GOVERNORS DECREE

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208 7	J M KAHIA		7	encourage payment of	GOVERNORS DECREE
208 8	GEORGE NJUGUNA NJOROGE		274	encourage payment of	GOVERNORS DECREE
208 9	EUSTUS GATERE NGURE		18	encourage payment of	GOVERNORS DECREE
209 0	JOHN MACHARIA MWANGI		169	encourage payment of	GOVERNORS DECREE
209 1	MARY NJERI GACHINE		764	encourage payment of	GOVERNORS DECREE
209 2	SALOME NJERI MAINA		38,615	encourage payment of	GOVERNORS DECREE
209 3	PHILIS WANGUI WAITHAKA		6	encourage payment of	GOVERNORS DECREE
209 4	DAMARIS WAMBUI IHURE		4,081	encourage payment of	GOVERNORS DECREE
209 5	JOSEPH MBAUNI THEURI		6	encourage payment of	GOVERNORS DECREE
209 6	JORAM GITHUA MUTURI		399	encourage payment of	GOVERNORS DECREE
209 7	CECILIA WARUGURU WACHIRA		1,226	encourage payment of	GOVERNORS DECREE
209 8	CATHERINE NJOKI KOIGI/YVONNE NJERI NJUGUNA		50,087	encourage payment of	GOVERNORS DECREE
209 9	PETER WARUNGI NJOROGE		90	encourage payment of	GOVERNORS DECREE
210 0	PAUL KAROCHI MACHARIA		6	encourage payment of	GOVERNORS DECREE
210 1	JOSEPH NDIRANGU MUGU		376	encourage payment of	GOVERNORS DECREE
210 2	WILSON GICHINGA KAGUMO		1,062	encourage payment of	GOVERNORS DECREE
210 3	JOSEPH MACHARIA GACIINGU		762	encourage payment of	GOVERNORS DECREE

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210 4	magdaline wambui		13,094	encourage payment of	GOVERNORS DECREE
210 5	ANTHONY NJUNGE MBUGUA		102	encourage payment of	GOVERNORS DECREE
210 6	MWANGI MACHARIA		2,356	encourage payment of	GOVERNORS DECREE
210 7	SIMON MACHARIA GIKONYO		3,115	encourage payment of	GOVERNORS DECREE
210 8	MARY WAIRIMU MUIKIA		6	encourage payment of	GOVERNORS DECREE
210 9	Esther Wanjiru		745	encourage payment of	GOVERNORS DECREE
211 0	KIMANI MWANGI MWANGI		569	encourage payment of	GOVERNORS DECREE
211 1	JOHNSON MWANGI MAINA		13,010	encourage payment of	GOVERNORS DECREE
211 2	JAMES MUTHAMA KINENE		2,405	encourage payment of	GOVERNORS DECREE
211 3	GIBSON MWANGI KAMAU		6	encourage payment of	GOVERNORS DECREE
211 4	joyce wanjiku		274	encourage payment of	GOVERNORS DECREE
211 5	ALPHONSUS WANYONDU MAINA		18	encourage payment of	GOVERNORS DECREE
211 6	PAULINE NYAMBURA MACHARIA		6	encourage payment of	GOVERNORS DECREE
211 7	JOHN GACHARU NDUNGU		48	encourage payment of	GOVERNORS DECREE
211 8	FLORENCE WANGECHI KABIRU		634	encourage payment of	GOVERNORS DECREE
211 9	MWIHIA MUKONYO KINGUNYA		2,361,47 2	encourage payment of	GOVERNORS DECREE
212 0	DANIEL MUTURI MBUCHI		1,341	encourage payment of	GOVERNORS DECREE

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212 1	LEWIS NDUATI GICHARU		90	encourage payment of	GOVERNORS DECREE
212 2	JOSEPH CHEGE NGARI		7	encourage payment of	GOVERNORS DECREE
212 3	MWANGI GACERE KAWERU		269	encourage payment of	GOVERNORS DECREE
212 4	HARRISON NJIHIA MWANGI		20	encourage payment of	GOVERNORS DECREE
212 5	JAMES KAMAU NJOROGE		1,062	encourage payment of	GOVERNORS DECREE
212 6	SALOME WAMARIGA MACHARIA		100	encourage payment of	GOVERNORS DECREE
212 7	JAMES RAMUI NDUNGU		54	encourage payment of	GOVERNORS DECREE
212 8	GEOFFREY KAMAU KIHONGE		90	encourage payment of	GOVERNORS DECREE
212 9	EMMAH NJERI WAMUYU		89	encourage payment of	GOVERNORS DECREE
213 0	LAWRENCE NGUNGU NGARUIYA		129,792	encourage payment of	GOVERNORS DECREE
213 1	DAMARIS WAMBUI MUIGAI		2,466	encourage payment of	GOVERNORS DECREE
213 2	ESTHER WANGARI KIBOI		4,317	encourage payment of	GOVERNORS DECREE
213 3	CHARLES MWANGI WANG'OMBE		32,918	encourage payment of	GOVERNORS DECREE
213 4	JAMES WANJOHI GACHANJA		180	encourage payment of	GOVERNORS DECREE
213 5	peter gitari		7	encourage payment of	GOVERNORS DECREE
213 6	CHARLES NJOROGE KARIUKI		2,080	encourage payment of	GOVERNORS DECREE
213 7	LUCY WANJIKU KARIUKI		80	encourage payment of	GOVERNORS DECREE

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213 8	ALICE WANJIKU MUCHERU		22	encourage payment of	GOVERNORS DECREE
213 9	JOSEPH GITHEE MWANGI		256	encourage payment of	GOVERNORS DECREE
214 0	TERESIA MJERI KIMANI		102,145	encourage payment of	GOVERNORS DECREE
214 1	SALOME KAROBIA		340,645	encourage payment of	GOVERNORS DECREE
214 2	GEORGE KIRUBI NJOROGE		90	encourage payment of	GOVERNORS DECREE
214 3	ALICE WANJIRU		544	encourage payment of	GOVERNORS DECREE
214 4	GEORGE GITHAIGA MACHARIA		670	encourage payment of	GOVERNORS DECREE
214 5	LUCY WANJIRU KIRAGU		180	encourage payment of	GOVERNORS DECREE
214 6	GLADYS WACHEKE NJOROGE		7	encourage payment of	GOVERNORS DECREE
214 7	EVANSON NJOROGE NJUGUNA		90	encourage payment of	GOVERNORS DECREE
214 8	DANCAN MWANGI WACHIRA		7	encourage payment of	GOVERNORS DECREE
214 9	ALEBAXAND KIRATHI MAKIBA		7,172,033	encourage payment of	GOVERNORS DECREE
215 0	JOSEPH KAMAU KIRUMA		10,466	encourage payment of	GOVERNORS DECREE
215 1	JOSEPH MACHARIA GACIINGU		762	encourage payment of	GOVERNORS DECREE
215 2	JONATHAN WANJAU MATHENGE		95	encourage payment of	GOVERNORS DECREE
215 3	WILSON NGANGA NDUATI		90	encourage payment of	GOVERNORS DECREE
215 4	IGNATIUS GATERU GITHENDU		3,311	encourage payment of	GOVERNORS DECREE

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215 5	joshua mbichu		913	encourage payment of	GOVERNORS DECREE
215 6	JOHN KIRAGU MWANGI		7	encourage payment of	GOVERNORS DECREE
215 7	JOSHUA KIMITA MWANGI		377	encourage payment of	GOVERNORS DECREE
215 8	MATHEW MURIITHI MAINA		2,159	encourage payment of	GOVERNORS DECREE
215 9	JOSEPH NDUATI NDUNGU		76,838	encourage payment of	GOVERNORS DECREE
216 0	EUNICE WANJIKU KAMAU		1,281	encourage payment of	GOVERNORS DECREE
216 1	Stephen kihura		180	encourage payment of	GOVERNORS DECREE
216 2	SIMON MWAI NDUNGU		256	encourage payment of	GOVERNORS DECREE
216 3	MARGARET WANGARI MUTHUI		180	encourage payment of	GOVERNORS DECREE
216 4	HENRY MACHARIA MWANGI		4,035	encourage payment of	GOVERNORS DECREE
216 5	DANIEL WANJOHI KIGOTHO		959,535	encourage payment of	GOVERNORS DECREE
216 6	LYDIA NYAGUTHII NDIRANGU		3,311	encourage payment of	GOVERNORS DECREE
216 7	RHIA MUKUHI MUIRURI		180	encourage payment of	GOVERNORS DECREE
216 8	ABRAHAM WANYOIKE KIMANA		162	encourage payment of	GOVERNORS DECREE
216 9	JAMES NDUATI MUNYUA		80	encourage payment of	GOVERNORS DECREE
217 0	HARON KAMAMI KARIUKI		6,481	encourage payment of	GOVERNORS DECREE
217 1	JOHN MWANGI MUBICHI		80	encourage payment of	GOVERNORS DECREE

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217 2	PAULINE WAIRIMU MURIITHI		7	encourage payment of	GOVERNORS DECREE
217 3	ISAAC NDEGWA WAWERU		10,347	encourage payment of	GOVERNORS DECREE
217 4	JOSEPH WAHOME WARUKU		52	encourage payment of	GOVERNORS DECREE
217 5	JOSEPH KAMAU KIMANI		51,208	encourage payment of	GOVERNORS DECREE
217 6	GEOFFREY KARANJA MBUGUA		151,442	encourage payment of	GOVERNORS DECREE
217 7	SAMUEL GAKURE MWANGI		92	encourage payment of	GOVERNORS DECREE
217 8	LYDIA NYAGUTHII		251	encourage payment of	GOVERNORS DECREE
217 9	MARGARET WANGUI KINUTHIA		180	encourage payment of	GOVERNORS DECREE
218 0	SAMUEL KAHIRI KARANJA		98	encourage payment of	GOVERNORS DECREE
218 1	JOSEPH MAINA GITHUKU		5,037	encourage payment of	GOVERNORS DECREE
218 2	STEPHEN MACHARIA NJOKI		54	encourage payment of	GOVERNORS DECREE
218 3	PATRICK N. MAREKIA		2,101,941	encourage payment of	GOVERNORS DECREE
218 4	EUNICE WAITHIRA MAINA		13,122	encourage payment of	GOVERNORS DECREE
218 5	PAUL MUIRURI MWANGI		265	encourage payment of	GOVERNORS DECREE
218 6	ALICE NYAMBURA JORAM KIBUGI		149,025	encourage payment of	GOVERNORS DECREE
218 7	JAMES MUHIU KAREITHI		6,481	encourage payment of	GOVERNORS DECREE
218 8	SAMUEL KINYUA MUGO		583,872	encourage payment of	GOVERNORS DECREE

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218 9	CHEGE GACHIE		698	encourage payment of	GOVERNORS DECREE
219 0	DAVID KIMWAKI KINYANJUI		102	encourage payment of	GOVERNORS DECREE
219 1	DAVID MUNYIRI THAGANA		7	encourage payment of	GOVERNORS DECREE
219 2	ISAACK MWANGI WANJIRU		54	encourage payment of	GOVERNORS DECREE
219 3	mary wambui		1,106	encourage payment of	GOVERNORS DECREE
219 4	PETER MWANGI GITHAIGA		435,211	encourage payment of	GOVERNORS DECREE
219 5	BENSON KAREGI NJOROGE		8,383	encourage payment of	GOVERNORS DECREE
219 6	PAUL KARANI NJOGU		90	encourage payment of	GOVERNORS DECREE
219 7	NGIGI KIRIGI		26,061	encourage payment of	GOVERNORS DECREE
219 8	DAMARIS LYDIA WAIRIMU		96,388	encourage payment of	GOVERNORS DECREE
219 9	ISAAC NYOIKE KAMAU		65,387	encourage payment of	GOVERNORS DECREE
220 0	JANE WAMBUI METHU		6,647	encourage payment of	GOVERNORS DECREE
220 1	NANCY MUTHONI MWANGI		46	encourage payment of	GOVERNORS DECREE
220 2	JOSEPH GITONGA CHIIRA		173	encourage payment of	GOVERNORS DECREE
220 3	JOHN GITAU MWANGI		90	encourage payment of	GOVERNORS DECREE
220 4	Jane Njenga		7	encourage payment of	GOVERNORS DECREE
220 5	GERALD MURIITHI THUNI		180	encourage payment of	GOVERNORS DECREE

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220 6	ELIZABETH WACEKE/HARRIET NJERI GRACE WANGUI MBURU		1,273,46 6	encourage payment of	GOVERNORS DECREE
220 7	DAVID WANJOHI RUKWARO		27,027	encourage payment of	GOVERNORS DECREE
220 8	HARRISON KAMENGERE NGANGA		34	encourage payment of	GOVERNORS DECREE
220 9	JAMES WAMBUGU GATHIU		518	encourage payment of	GOVERNORS DECREE
221 0	PETER NJOROGE KARANJA		399	encourage payment of	GOVERNORS DECREE
221 1	WINFRED MWANGI		544	encourage payment of	GOVERNORS DECREE
221 2	PAULINE WARUINU MINAI		104,056	encourage payment of	GOVERNORS DECREE
221 3	PAUL NGANGA MWANGI		2,466	encourage payment of	GOVERNORS DECREE
221 4	JECINTA WANJIRU WANJOHI		18	encourage payment of	GOVERNORS DECREE
221 5	SERAH NJERI NENE		173	encourage payment of	GOVERNORS DECREE
221 6	JOHN KIHICO GACHURU		10	encourage payment of	GOVERNORS DECREE
221 7	SAMUEL NJUNGI MUNDIA		2,396,74 3	encourage payment of	GOVERNORS DECREE
221 8	MWANGI CHARLES KIRUBI		576	encourage payment of	GOVERNORS DECREE
221 9	JAMES KARIUKI MUTHOTHO		1,046	encourage payment of	GOVERNORS DECREE
222 0	HANNAH MUTHONI MUCHIRI		64,428	encourage payment of	GOVERNORS DECREE
222 1	EDWARD KIMANI KARIUKI		7	encourage payment of	GOVERNORS DECREE
222 2	JOHN KABIRU NJOROGE		90	encourage payment of	GOVERNORS DECREE

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222 3	RICHARD WANJOHI NGATIA		3,311	encourage payment of	GOVERNORS DECREE
222 4	daniel njuguna njuguna		7	encourage payment of	GOVERNORS DECREE
222 5	GRACE WAMBUI GACHINE		785	encourage payment of	GOVERNORS DECREE
222 6	RICHARD NGATIA		180	encourage payment of	GOVERNORS DECREE
222 7	JAMES KAGWIMA NGANGA AND JOSEPH NDIRANGU NGANGA		4,004	encourage payment of	GOVERNORS DECREE
222 8	SHELMITH NYAGUTHII MWANGI		29,695	encourage payment of	GOVERNORS DECREE
222 9	GEOFFREY KARANJA MBUGUA		17,422	encourage payment of	GOVERNORS DECREE
223 0	SAMUEL KABIRO THUO		1,974	encourage payment of	GOVERNORS DECREE
223 1	JOYCE NJOKI NYORO		104,056	encourage payment of	GOVERNORS DECREE
223 2	AMOS NGATA MUIRURI		6,623	encourage payment of	GOVERNORS DECREE
223 3	David Mwangi		2,562	encourage payment of	GOVERNORS DECREE
223 4	WACHIRA MATHAI MURIITHI		2,681	encourage payment of	GOVERNORS DECREE
223 5	MICHAEL KINGETHU NJAGI		180	encourage payment of	GOVERNORS DECREE
223 6	DEDAN GICHUKI MUTHEE		267	encourage payment of	GOVERNORS DECREE
223 7	JOB MWARI NJOROGE		388	encourage payment of	GOVERNORS DECREE
223 8	FRANCIS MAINA MURAGE		80	encourage payment of	GOVERNORS DECREE
223 9	JOSEPH MBARIRE IKINYA		180	encourage payment of	GOVERNORS DECREE

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224 0	J M KAHIA		7	encourage payment of	GOVERNORS DECREE
224 1	GRACE NJERI MBUGUA		7,025	encourage payment of	GOVERNORS DECREE
224 2	jackson kamau		4,081	encourage payment of	GOVERNORS DECREE
224 3	LILIAN WANGECI KIHUMBA		48	encourage payment of	GOVERNORS DECREE
224 4	JOSEPH MACHARIA GACIINGU		633	encourage payment of	GOVERNORS DECREE
224 5	MARY WANJIKU WANGAI		562	encourage payment of	GOVERNORS DECREE
224 6	ROSE WANGARI MWANGI		230	encourage payment of	GOVERNORS DECREE
224 7	DANIEL MBURU MUCHIRI		1,030	encourage payment of	GOVERNORS DECREE
224 8	MORRIS WAITA MBUGUA		554	encourage payment of	GOVERNORS DECREE
224 9	IBRAHIM NJAU KIRAGU		101	encourage payment of	GOVERNORS DECREE
225 0	MUCHAI KIUGA NGUNYU		286,239	encourage payment of	GOVERNORS DECREE
225 1	PETER KIBUGI NJUGUNA		3,140	encourage payment of	GOVERNORS DECREE
225 2	JOHN KARIUKI KIMANI		180	encourage payment of	GOVERNORS DECREE
225 3	LYDIA MUTHONI KAHUHA		2,159	encourage payment of	GOVERNORS DECREE
225 4	STANLEY KIRAGU WATHUTA AND OTHERS		3,151	encourage payment of	GOVERNORS DECREE
225 5	DANIEL MACHARIA KIMUNDU		96,388	encourage payment of	GOVERNORS DECREE
225 6	GIBSON MWANGI KAMAU		6	encourage payment of	GOVERNORS DECREE

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225 7	JOYCE NJOKI MWANGI		40	encourage payment of	GOVERNORS DECREE
225 8	MUKURI KAMUNGE MUKURI		10	encourage payment of	GOVERNORS DECREE
225 9	ANTHONY WANJOHI MURUMBI		162	encourage payment of	GOVERNORS DECREE
226 0	JOSEPH KAMAU NDIRANGU		58,366	encourage payment of	GOVERNORS DECREE
226 1	PHILLIP THUITA MUTHIANI		173	encourage payment of	GOVERNORS DECREE
226 2	SAMUEL NJUNGI MUNDIA		2,396,74 3	encourage payment of	GOVERNORS DECREE
226 3	JANE MUTHONI MWANGI		6	encourage payment of	GOVERNORS DECREE
226 4	SOSPETER MAGUA THAIRU		10,553,5 44	encourage payment of	GOVERNORS DECREE
226 5	GEOFFREY KARANJA MBUGUA		1,893,02 0	encourage payment of	GOVERNORS DECREE
226 6	PAUL MBUTHIA MBUGUA		7	encourage payment of	GOVERNORS DECREE
226 7	BERNARD MBUGUA NJUGUNA		6,500	encourage payment of	GOVERNORS DECREE
226 8	JOHN WAMBUGU NDEGWA		720,205	encourage payment of	GOVERNORS DECREE
226 9	MICHAEL KIIGA KANGETHE		101	encourage payment of	GOVERNORS DECREE
227 0	SAMUEL GICHURU MUHIA		12,841	encourage payment of	GOVERNORS DECREE
227 1	RUTH RUGURU MUTHONI		158	encourage payment of	GOVERNORS DECREE
227 2	LOISE NJOKI MUNGAI		26	encourage payment of	GOVERNORS DECREE
227 3	PAUL MUCHAI MWIKA		18,621	encourage payment of	GOVERNORS DECREE

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227 4	JOHN KIBOGO THUO		98	encourage payment of	GOVERNORS DECREE
227 5	Susan Wanjiru		1,037	encourage payment of	GOVERNORS DECREE
227 6	SAMUEL KAHIRI KARANJA		98	encourage payment of	GOVERNORS DECREE
227 7	GITONGA WANDERI KIBURIO		7	encourage payment of	GOVERNORS DECREE
227 8	Stephen Kiboi		3,190	encourage payment of	GOVERNORS DECREE
227 9	GRACE NYOKABI NDERITU		180	encourage payment of	GOVERNORS DECREE
228 0	AUGUSTINE MUTURI MUKURIA		670	encourage payment of	GOVERNORS DECREE
228 1	JOSEPH NJGO MATHENGE		7	encourage payment of	GOVERNORS DECREE
228 2	EUNICE NYAGUTHII MWEA		7	encourage payment of	GOVERNORS DECREE
228 3	TABITHA NYOKABI MWANGI		559	encourage payment of	GOVERNORS DECREE
228 4	PAUL NGURE KAIRO		30,189	encourage payment of	GOVERNORS DECREE
228 5	JUDY WANJIKU KAHIA		61	encourage payment of	GOVERNORS DECREE
228 6	JAMES KAMAU NGANGA		13,303	encourage payment of	GOVERNORS DECREE
228 7	Nancy Muthoni		7	encourage payment of	GOVERNORS DECREE
228 8			252,597, 928	encourage payment of	GOVERNORS DECREE

(PFM ACT section 165 subsection 4, 5)



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Stephen G Kinja

County Receiver of Revenue

ICPAK NO. 17694