

COUNTY GOVERNMENT OF TAITA TAVETA



The land of opportunities

MEDIUM TERM
DEBT MANAGEMENT STRATEGY PAPER

February 2016

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To obtain copies of the document, please contact:

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The document is also available on the County Government website: www.taitataveta.go.ke

Foreward

The 2016 Debt Management Strategy (DMS) 2016 is the first to be prepared since the inception of the County Government. The Public Finance Management Act 2012 section 123 (1), Provides that the County Treasury shall submit to the County Assembly a statement setting out the Debt Management Strategy of the County Government over the medium term clearly showing its actual liability in respect of loans and its plan for dealing with those liabilities.

The Strategy provides guidance to the County Government on the amount and type of borrowing to undertake over the medium term. It also evaluates the costs and risks of various debt management strategies and provides recommendations on optimal strategy for implementation since it will have an impact on future borrowings.

The strategy further outlines priorities that will assist in the financial risk reduction. It is for this reason that the County Government recognizes the need for prudence in debt management so as to avoid unwarranted financial risks that emanates from poor debt management strategies. The County is employing significant efforts and resources to ensure improvement in the debt management as well as enhancing capacity of assessing risks.

The Taita Taveta County Government's debt will only realize sustainability if a prudent debt management and borrowing policy is adopted by the County Government.

Hon. Dr. Vincent Masawi
CEC-Finance and Planning

Acknowledgement

This is the first Medium Term Debt Management Strategy (MTDS) by the County Government to be tabled to the County Assembly under the requirement of the PFM Act 2012. This Medium Term Debt Management Strategy sets out the debt management strategy for the County Government.

It is worth noting that the preparation of DMS is a relatively technical process that requires critical analysis and formulation of an optimal borrowing strategy that will guide the County government borrowings.

We are particularly grateful to the County Executive Committee Member for Finance and Economic Planning, Chief Officer Finance and Planning for his role, direction and guidance in developing this document, County Executive Committee Members, Chief Officers, County Treasury Staff and Technical Team for their input in providing much needed information to the team working on this first MTDS 2016.

Finally, it is our sincere conviction that this 2016 Medium Term Debt Management Strategy will guide the debt management strategy for Taita Taveta County Government.

Bonaventure Mwakio
County Chief Officer- Finance and Planning

LIST OF ABBREVIATION

DMS	Debt Management Strategy
FY	Financial Year
KSH	Kenya Shillings
NHIF	National Housing Insurance Fund
NSSF	National Social Security Fund
PAYE	Pay As You Earn
PFM	Public Finance Management
PPP	Public Private Partnership

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EXECUTIVE SUMMARY

The 2016 County Government Debt Management Strategy is the first to be generated by the County Treasury. This is in line with section 123 of the Public Finance Management Act 2012 which stipulates that on or before the 28th February of each year, the County Treasury shall submit to the County Assembly a statement setting out the Debt Management Strategy of the county government over the medium term.

This Debt Management Strategy is structured in two chapters: Chapter one provides an overview of the Debt Management Strategy by defining debt and debt management. The chapter also highlights the impact of unsustainable debt in the County. The chapter further provides broad explanations on the financial burden the county government is likely to shoulder if debt is not closely monitored, strategized and repaid. The chapter also discusses the objectives, goals and principles of debt management and the need for the County Government to develop the same. The chapter also outlines the basis on which the 2016 Debt Management Strategy is prepared.

Chapter two provides the characteristics of the County Government's public debt with emphasis on specific strategies the County Government intends to employ in dealing with debts. It also provides details of Debt reduction policies and strategies designed to assist the County in its effort to reduce debts in a fast and prudent manner.

The analysis of County Government's debts indicate that though there are no external loans, there are debts amounting to Kshs. 412 Million in-terms of pending bills and Kshs. 187 Million as balance of KCB bank overdraft facility.

LEGAL BASIS FOR THE PUBLICATION OF THE DEBT MANAGEMENT STRATEGY

The Debt Management Strategy is published in accordance with section 123 of the Public Finance Management Act, 2012. The Law states that:

(1) On or before the 28th February in each year, the County Treasury shall submit to the county assembly a statement setting out the Debt Management Strategy of the County Government over the medium term with regard to its actual liability and potential liability in respect of loans and its plans for dealing with those liabilities.

(2) The County Treasury shall include the following information in the statement-

- a) The total debt as at the date of the statement;
- b) The sources of loans made to the county government;
- c) The principal risks associated with those loans;
- d) The assumption underlying the debt management strategy; and
- e) An analysis of the sustainability of the amount of debt, both actual and potential.

(3) As soon as practicable after the statement has been submitted to the county assembly under this section, the County Executive Committee Member for Finance shall publish and publicize the statement and submit a copy to the Commission on Revenue Allocation and the Intergovernmental Budget and Economic Council.

CHAPTER 1: OVERVIEW OF DEBT MANAGEMENT STRATEGY

Introduction

The 2016 Taita Taveta County Debt Management Strategy 2016/17 is the first since inception of county governments. The document is expected to guide in making decisions on debt management and demonstrate sound financial management practices, in the interest of the citizenry, credit institutions, investors and other stakeholders. The document is prepared in accordance with the provisions of the PFM Act Section 123.

The major objective for developing debt management strategy is to enable the county government to prudently meet its financial obligations with sustainable risk levels.

Goals for the debt management strategy

The Debt Management Strategy spells out the Government's debt financing plans for FY 2015/2016 and 2016/17. In addition, the strategy provides policy framework for liability management and thus enable the county government to meet both recurrent and capital financing needs as well as financing statutory obligations.

The Debt Management Strategy is also expected to provide debt ceilings for the county government. The limit must:

- a) Not exceed the nominal value of the total public debt that is determined in accordance with fiscal responsibility principles.
- b) Be specified annually in the county fiscal strategy paper and the medium term debt management strategy
- c) Guide the level of new annual government debt to ensure it is consistent with that limit
- d) Guide the amount of county government debt(s) that are not denominated in shillings after they are recalculated at the prevailing exchange rate of the Central Bank of Kenya for the purposes of monitoring compliance with debt limits.

Debt Management Strategy Financing Principles

The debt management strategy will address the County government's financing requirements at the lowest cost and a prudent degree of risk by adhering to the following principles:

- a. Financing must be taken up in a balanced way to ensure debt sustainability over long term.
- b. Prudence must be observed when contracting debt while taking into account the cost and risk implications.
- c. Debt must be contracted to support expenditure in the identified County priority areas that are geared towards poverty reduction and promotion of overall County development.
- d. Debt must be guaranteed.
- e. The debt must be for capital projects

CHAPTER 2: COUNTY PUBLIC DEBT SITUATION

Analysis of Taita Taveta County Government's Public Debt

By 31st December 2015, the County government had a total debt amounting to Kshs.689 Million comprising of Kshs. 412.7 Million as pending bills, Kshs. 187.1 Million as outstanding balance on Bank overdraft at Kenya Commercial Bank (KCB). The Transition Authority (TA) reports also show that the defunct local authorities owed liabilities amounting to Kshs. 89.4 Million.

Table 1: Summary of Total County Government Debt by Type

Description	Amount(Kshs)
County Government's pending bills	412,747,700
County Government outstanding overdraft	187,054,561
Defunct local authorities	89,463,866
TOTAL	689,266,127

Taita Taveta County Government Public Debt

Since its inception, the County Government of Taita Taveta has a liability of Kshs. 599.8 Million comprising of Kshs 412.7 Million in terms of pending bills as at 31 December 2015 and Kshs. 187.1 as outstanding balance on bank overdraft.

Table 2: County Government Pending Bills per Department as at 31st DEC 2015

COUNTY GOVERNMENT PENDING BILLS				
DEPARTMENT	DEVELOPMENT	RECURRENT	TOTAL	% Share PB
ADMINISTRATION & DEVOLUTION	-	16,596,854.00	16,596,854.00	4.02
OFFICE OF GOVERNOR & DEPUTY GOVERNOR	33,278,988.00	40,415,612.00	73,694,600.00	17.85
FINANCE & PLANNING	11,856,068.80	93,242,263.40	105,098,332.20	25.46
AGRICULTURE	11,534,836.48	182,000.00	11,716,836.48	2.84
WATER SERVICES	7,896,019.00	309,644.00	8,205,663.00	1.99
EDUCATION	21,379,350.10	2,269,508.00	23,648,858.10	5.73
HEALTH SERVICES	38,249,575.40	34,982,125.90	73,231,701.30	17.74
TRADE & COMMUNITY AFFAIRS	-	10,911,869.00	10,911,869.00	2.64
PUBLIC WORKS & ROADS	87,042,271.40	-	87,042,271.40	21.09
COUNTY PUBLIC SERVICE BOARD	-	-	-	-
TOURISM, ENVIRONMENT & NATURAL RESOURCES	-	-	-	-
INDUSTRY, ENERGY & ICT	1,112,675.00	1,488,040.00	2,600,715.00	0.63
TOTAL	212,349,784.18	200,397,916.30	412,747,700.48	100.00

By the end of December, 2015, County Public Service Board and Tourism, Environment and Natural Resources were the only Departments without any outstanding commitments. Finance and Planning led with 25.4% of the total county pending bills, Public works 21%, Health services 17.7%, gubernatorial Offices 17.9% and education 5.3%.

Defunct Local authorities Liabilities

By the time of devolution, the Local authorities in Taita Taveta County had 3 three

Councils namely County Council of Taita Taveta, Municipal Council of Voi and Town Council of Taveta. The transition to devolved Government Act 2012 provided for a transition period of

three years which ends in March 2016 .The Act in section 2d(i) and Fourth schedule (d) tasked the Transition Authority to audit assets and liabilities of local authorities, to establish the asset, debts and liabilities of each Local Authority;

The Transition Authority documented information on all un audited Liabilities of defunct local authorities in Taita Taveta county as at 27th March 2013 which is summarised in table 3

Table 3: Former local Authorities liabilities by type (Kshs)

Description	Amount
National Housing Corporation Loan	22,705,781
Unpaid emoluments	16,223,575
Statutory Deductions(KRA,NHIF and NSSF)	8,857,028
Other Creditors and Bank Overdrafts	41,677,482
Total	89,463,866

The transition period ends in March 2016 and so far no decision has been made on who is expected to inherit these liabilities. In the event that the County Government is compelled to inherit these liabilities, Kshs 89.4 Million will constitute a debt to the county government

Strategies to deal with the County debts in 2015/16

1. County Pending Bills factored in FY 2015/16 supplementary budget.

The County treasury has factored into the 2015/16 supplementary budget some of the pending bills as shown in the table below

Table 4: Pending Bills factored in the FY2015/16 supplementary Budget

SUMMARY OF PENDING BILLS IN SUPPLEMENTARY BUDGET				
DEPARTMENT	DEVELOPMENT	RECURRENT	TOTAL	% SHARE OF PB
ADMINISTRATION & DEVOLUTION	-	-	-	-
OFFICE OF GOVERNOR & DEPUTY GOVERNOR	33,278,988.00	-	33,278,988.00	10.57
FINANCE & PLANNING	11,933,000.80	82,708,815.40	94,641,816.20	30.07
AGRICULTURE	10,494,836.48	-	10,494,836.48	3.33
WATER SERVICES	7,906,019.00	-	7,906,019.00	2.51
EDUCATION	21,379,350.10	876,004.00	22,255,354.10	7.07
HEALTH SERVICES	32,249,575.40	27,270,921.90	59,520,497.30	18.91
TRADE & COMMUNITY AFFAIRS	-	1,167,546.00	1,167,546.00	0.37
PUBLIC WORKS & ROADS	84,332,511.40	-	84,332,511.40	26.80
COUNTY PUBLIC SERVICE BOARD	-	-	-	-
TOURISM, ENVIRONMENT & NATURAL RESOURCES	-	-	-	-
INDUSTRY, ENERGY & ICT	1,112,675.00	-	1,112,675.00	0.35
TOTAL	202,686,956.18	112,023,287.30	314,710,243.48	100.00

2. The remaining pending bills not factored in the FY 2015/16 supplementary budget amounting to Kshs.98 Million to be given the first priority in the FY 2016/17 budget.
3. The County Government can deliberately raise funds to pay up these liabilities through disposal of idle obsolete assets like vehicles, Motorcycles and office

- equipment.
4. The funds due to the personal/staff and unprocessed vouchers are to be given first priority.
 5. Inspection and acceptance exercise to be carried out on all completed works before payments are done. Stalled projects to be inspected before they are re-budgeted.
 6. Report of unaudited Assets and Liabilities of former local authorities indicate that the defunct authorities had Current Assets amounting to Kshs. 294.9 Million. Most of the current assets include un-surrendered imprests and salary advances to former councillors and staff who are now employees of county government. All staff with pending liabilities should be compelled to pay voluntarily or recovered from their salaries.

Debt reduction strategies

The county will apply the following strategies towards the reduction of its debts.

- a. Ensure total adherence to the budgetary ceilings during budget implementation
- b. Stakeholder participation during projects planning, designs ,formulation ,monitoring and evaluation will be strengthened to avoid project variations and changes
- c. Only borrow for developmental initiatives as stipulated by the PFM Act 2012. Borrowing should also be done for viable and sustainable development initiatives
- d. Embrace austerity measures to manage recurrent expenditure by departments and promote the savings for capital investments.
- e. Enhance revenue generation by departments by exploring and exploiting new and wider revenue streams.
- f. Only engage in debt whose interest rates are sustainable by the county
- g. Conduct assets and liabilities assessment on quarterly basis
- h. Encourage cost sharing especially for services like extension services in all sectors.
- i. Contract management should be conducted in adherence to all statutory requirements as well as full adoption of e-Procurement
- j. Strengthen county audit and legal offices
- k. Reduce the role of the county government in business related ventures and allow for private sector and Public /Private Partnership(ppp)

Annex 1. County Government of Taita Taveta Recurrent Pending Bills as at 31st
Dec 2015

Description	Amount
EDUCATION	
Dermor Ventures	39,000.00
K.M Newspapers	20,000.00
Kenneth M Zenge	50,000.00
Kenneth M Zenge	291,000.00
Lynk Consultants	200,000.00
Mvoi Ventures	19,000.00
Oriel Ltd	51,500.00
Oriel Ltd	11,500.00
Phimwa Enterprises	36,000.00
Taitech Solutions	30,000.00
CMC Motors	45,234.00
Kenneth M Zenge	903,000.00
Worth Properties	322,500
CMC Motors	45,234
Capital Mvono Ventures	82,770
Oriel Ltd	40,000.00
Capital Mvono Ventures	82,770.00
TOTAL	2,269,508.00
HEALTH SERVICES	
Abbas Auto Spares	316,500.00
Aspect Printers	741,240.00
Auto Safety	480,000.00
Bechris Ltd	445,268.90
Boc Kenya	98,020.00
Chemoquip Ltd	2,500.00
Chenga Auto Spares	306,700.00
Chenga Auto Spares	123,200.00
Chenga Auto Spares	195,200.00

COUNTY GOVERNMENT OF TAITA TAVETA

CMC Motor Group Ltd	443,723.00
Desert Rose Hotel	221,300.00
Desert Rose Hotel	100,900.00
Ereniah Supplies	18,000.00
Hillzcare Guards	23,500.00
Home Boyz Auto Garage	52,500.00
Home Boyz Auto Garage	262,296.00
Home Boyz Auto Garage	48,003.00
Home Boyz Auto Garage	14,225.00
Home Boyz Auto Garage	34,985.00
Home Boyz Auto Garage	127,600.00
Ikonge Stores	27,000.00
Jackson Menetu	128,030.00
Jefferson Mkala	110,808.00
Karon Enterprises	180,000.00
kenneth zenge	28,800.00
kenya power	1,682,404.00
Kemsa	17,851,952.00
Low Come And Relieving Allowance Pending Claims	1,099,800.00
Mao Communication	38,499.00
Marketview Investment Ltd	50,000.00
Menetu Jackson Makange	39,740.00
Mfi Document Solutions	447,056.00
Mission For Essential Drugs	705,830.00
Mission For Essential Drugs	4,837,317.00
Mission For Essential Drugs	355,690.00
Morrice Mwakima Kirigha	31,759.00
Morrice Mwakima Kirigha	38,770.00
Multiple Seven Ltd .	449,900.00
Multiple Seven Ltd .	300,200.00
Multiple Seven Ltd .	731,700.00
Multiple Seven Ltd .	336,170.00
Mwanedu Radio Station	9,900.00

COUNTY GOVERNMENT OF TAITA TAVETA

Mwengere Security Services	147,000.00
Mwengere Security Services	42,000.00
Mwengere Security Services	31,500.00
Office Max	155,600.00
Sifa Fm	23,200.00
Silver Birds	26,840.00
Total Hospital Solutions	40,000.00
Worth Properties	163,000.00
Worth Properties	166,000.00
Zipak Contractors	400,000.00
Zipak Contractors	250,000.00
TOTAL	34,982,125.90
TRADE & COMMUNITY AFFAIRS	
Andy Mark	95,120
Avt East Africa Ltd	240,000
Chalati Tours Travellers	24,300
Gracious Tents	17,000
Gracious Tents	232,000
Grand Safaris	82,000
Greenpark	500,000
Honik E.A. Ltd	1,009,200
J.A Nashan Kodawa	118,000
Jit Logiskan	487,000
Lavender	47,810
Lavender Hotel	83,600
Lavender Hotel	116,700
Mucroid Digital Solution	552,969
Nairobi Sports House	1,599,600
Nairobi Sports House	850,000
Nairobi Sports House	435,570
Narmac Hotel	64,000
Nation Media Group	1,721,440

COUNTY GOVERNMENT OF TAITA TAVETA

Njola K Ltd Tz	552,000
Palmsea Pharm Ltd	51,300
Panifric Furnitures	388,774
Postal Co	6,960
Raidermax	150,800
Samla Graphic	179,800
Taita Rocks	24,530
Tavevo	3,600
Voi Town Safari Lodge	10,250
Zipak	100,000
Milimani H/D	52,360.00
Nairobi Sports House	100,040.00
Nairobi Sports House	216,600.00
Nairobi Sports House	135,570.00
Nairobi Sports House	198,900.00
Reenah (K) Ltd	409,076.00
Nairobi Sports House	55,000.00
TOTAL	10,911,869.00
TREASURY HEADQUARTERS	
Water and sewerage charges	709,382.80
Gas expenses	118,358.00
Telephone, Telex, Facsimile and Mobile Phone Services	88,137.00
Internet Connections	402,560.00
Courier and Postal Services	1,092,300.00
Travel Costs (airlines, bus, railway, mileage allowances, etc	1,212,919.00
Travel Costs (airlines, bus, railway, etc.)	4,338,937.60
Accommodation	140,415.00
Publishing and Printing Services	2,976,806.97
Subscriptions to Newspapers, Magazines and Periodicals	8,610.00
Advertising, Awareness and Publicity Campaigns	13,905,314.00
Trade Shows and Exhibitions	308,475.00
Rent of Vehicles	713,373.00

COUNTY GOVERNMENT OF TAITA TAVETA

Payment of Rents and Rates - Residential	21,360.00
Training Expenses - Other (Bud	192,800.00
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	8,822,559.00
Boards, Committees, Conferences and Seminars	2,910,870.00
Medical Drugs	1,425,632.00
Purchase of Workshop Tools, Spares and Small Equipment	216,000.00
Agricultural Materials, Supplies and Small Equipment	756,000.00
Food and Rations	1,064,478.00
General Office Supplies (papers, pencils, forms, small office equipment	1,254,410.00
Supplies and Accessories for Computers and Printers	5,530,520.00
Sanitary and Cleaning Materials, Supplies and Services	51,300.00
Refined Fuels and Lubricants for Transport	6,798,200.00
Contracted Guards and Cleaning Services	55,650.00
Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	6,353,520.00
Legal Dues/fees, Arbitration and Compensation Payments	2,360,185.00
Contracted Professional Services	6,156,300.00
Maintenance Expenses - Motor Vehicles	4,670,368.63
Maintenance of Plant, Machinery and Equipment (including lifts)	165,891.00
Maintenance of Buildings -- Residential	1,958,629.00
Maintenance of Buildings and Stations -- Non-Residential	1,850,209.40
Anguo Fm	55,680
Centre For Advanced Procurement Studies	104,400
Chenga Autohardware	131,400
Claryjay Insurance Agency	413,894
Lavender Garden Hotel	30,350
Lavender Garden Hotel	50,400
Lavender Garden Hotel	56,000
Lavender Garden Hotel	10,400
Lavender Garden Hotel	13,500
Lavender Garden Hotel	118,000
Lavender Garden Hotel	3,150
Lavender Garden Hotel	3,600

COUNTY GOVERNMENT OF TAITA TAVETA

Lavender Garden Hotel	1,800
Lavender Garden Hotel	8,800
Lavender Garden Hotel	3,150
Lavender Garden Hotel	7,050
Lavender Garden Hotel	50,400
Lavender Garden Hotel	1,250
Lavender Garden Hotel	30,350
Lavender Garden Hotel	3,600
Lavender Garden Hotel	13,500
Litez Computer And Stationery	44,800
Litez Computer And Stationery	39,600
Litez Computer And Stationery	455,140
Litez Computer And Stationery	71,950
Losagi Insurance	861,246
Milimani Hardware	52,325
Milimani Hardware	23,500
Mwengere Security	10,500
Nation Media Group	1,221,480
Nation Media Group	1,721,440
Nexus Kenya Data	36,000
Phimwa Enterprises	25,000
Ricktone Computers And Stationery	87,000
Ricktone Computers And Stationery	174,000
Ricktone Computers And Stationery	447,000
Ricktone Computers And Stationery	379,000
Royal Media Services	791,700
Sifa Fm	14,920
Tavevo Water	115,045
The Star	1,578,528
The Star	133,000
Transvelma Enterprises	469,800
Transvelma Enterprises	469,800
Voi Wildlife Lodge	90,000

COUNTY GOVERNMENT OF TAITA TAVETA

Wundanyi Post Office	10,000
Zipak General Contractors	100,000
Maintenance of Computers, Software, and Networks	105,675.00
Purchase of Office Furniture and Fittings	2,633,370.00
Purchase of Computers, Printers and other IT Equipment	57,210.00
Purchase of Instrumentation and Calibration Equipment	226,650.00
Purchase of ICT networking and Communications Equipment	939,600.00
Purchase of Survey Equipment	105,840.00
Purchase of tree seeds and seedlings	10,000.00
TOTAL	93,242,263.40
ADMINISTRATION AND DEVOLUTION	
Aboubakar Mwanakitina	2,310,185
Ack Diocese	235,200
Amal Service Station	200,000
Anguo Fm	139,200
Bamako Stationeries	131,730
Baraka Travels	48,290
Baraka Travels	27,820
Borderpoint Filling Station	24,000
Chenga Autohardware	820,200
CMC Motors	9,203,000
CMC Motors	23,138
CMC Motors	569,617
Kilemba Enterprises	19,460
Kilemba Enterprises	33,936
Kilemba Enterprises	30,856
Kilemba Enterprises	17,836
Kilemba Enterprises	17,976
Lavender Garden Hotel	10,450
Lavender Garden Hotel	8,550
Lavender Garden Hotel	18,900
Lavender Garden Hotel	2,650
Lavender Garden Hotel	15,950
Lavender Garden Hotel	18,000
Lavender Garden Hotel	3,600
Lavender Garden Hotel	32,500
Lavender Garden Hotel	67,200
Lavender Garden Hotel	44,800

COUNTY GOVERNMENT OF TAITA TAVETA

Lavender Garden Hotel	39,200
Lavender Garden Hotel	5,400
Lavender Garden Hotel	45,000
Lavender Garden Hotel	7,750
Lavender Garden Hotel	4,000
Lavender Garden Hotel	11,750
Lavender Garden Hotel	39,200
Lavender Garden Hotel	24,500
Lavender Garden Hotel	16,800
Lavender Garden Hotel	23,100
Lavender Garden Hotel	25,200
Lavender Garden Hotel	28,000
Lavender Garden Hotel	142,600
Lavender Garden Hotel	149,800
Lavender Garden Hotel	17,000
Litez Computer And Stationery	36,000
Litez Computer And Stationery	36,000
Milimani Hardware	62,050
Mvoi Ventures	100,390
Mvoi Ventures	95,200
Mwengere Security	21,000
Mwengere Security	52,500
Nexas Kenya Data	36,000
North Coast Hotel	1,101,070
Sifa Fm	34,800
Taita Taveta Development Forum	96,000
Ventag Enterprises	271,500
TOTAL	16,596,854
AGRICULTURE	
Chenga Autospares Hardware	168,000
Chenga Autospares Hardware	14,000
TOTAL	182,000
GOVERNOR	
Car And General Trading	55,308
Neo Interior	523,740
Achelis Materials	171,000
Agriph Enterprises	250,000
Ananda And Company Advocates	171,000
Andymac Palace	97,200
Andymac Palace	65,600

COUNTY GOVERNMENT OF TAITA TAVETA

Car And General	1,200,000
CMC Motors	441,773
CMC Motors	65,289
CMC Motors	29,460
CMC Motors	22,295
CMC Motors	29,730
CMC Motors	22,280
CMC Motors	52,589
CMC Motors	87,367
CMC Motors	75,914
CMC Motors	33,047
Council Of Governors	523,289
Council Of Governors	23,000,000
Crowntop Ltd	999,000
Fairland Capital Ltd	688,400
Gracious Tents	5,000
Gracious Tents	330,000
Homeboys Toyota Voi	12,447
Homeboys Toyota Voi	22,280
Homeboys Toyota Voi	14,767
Homeboys Toyota Voi	14,225
Homeboys Toyota Voi	45,565
Homeboys Toyota Voi	19,929
Homeboys Toyota Voi	26,672
Homeboys Toyota Voi	14,225
Homeboys Toyota Voi	13,607
Homeboys Toyota Voi	25,361
Homeboys Toyota Voi	17,235
Homeboys Toyota Voi	13,718
Homeboys Toyota Voi	27,717
Homeboys Toyota Voi	40,736
Homeboys Toyota Voi	30,605
Irachi Solutions	105,000
Irachi Solutions	240,000
Irachi Solutions	180,000
Jipe Contractors	152,000
Jumeirah Safaris	10,000
Jumeirah Safaris	26,493
Jumeirah Safaris	46,985
Jumeirah Safaris	24,813
Jumeirah Safaris	216,492
Kenvo Enterprises	367,035

COUNTY GOVERNMENT OF TAITA TAVETA

Kenya Power	945
Kenya Power	14,223
Kenya Power	14,767
Kenya Power	48,832
Kenya Power	833
Kenya Power	36,892
Kenya Power	5,399
Kenya Power	10,825
Kenya Power	44,365
Kenya Power	107,750
Kenya Power	4,171
Kenya Power	492,670
Kenya Power	32,844
Kenya Power	3,600
Kenya Power	25,623
Kenya Power	36,617
Kenya Revenue Authority	90,100
Kilaguni Safari Lodge	270,000
Lavender Garden Hotel	88,060
Lavender Garden Hotel	2,250
Lavender Garden Hotel	86,000
Lavender Garden Hotel	5,000
Lavender Garden Hotel	158,000
Lavender Garden Hotel	2,250
Lavender Garden Hotel	172,790
Lavender Garden Hotel	23,750
Lavender Garden Hotel	12,300
Lavender Garden Hotel	82,000
Lavender Garden Hotel	112,500
Mastage Technologies	30,000
Milimani Hardware	482,639
Milimani Hardware	402,450
Milimani Hardware	308,170
Milimani Hardware	830,775
Mombasa Toyota	78,190
Mt Camel Hardware	57,600
Mt Camel Hardware	105,870
Mwengere Security	105,000
Mwengere Security	252,000
Mwengere Security	105,000
Mwengere Security	10,500
Mwengere Security	10,500

COUNTY GOVERNMENT OF TAITA TAVETA

Mwengere Security	21,000
Mwengere Security	220,500
Mwengere Security	10,500
Mzinyi Springs	4,640
Mzinyi Springs	9,651
Mzinyi Springs	6,960
Mzinyi Springs	14,477
Nation Media Group	66,120
Orange Telkom	16,137
Pnessi Technology Services	45,240
Pnessi Technology Services	45,240
Pnessi Technology Services	26,912
Pnessi Technology Services	135,720
Postal Corporation Of Kenya	3,630
Postal Corporation Of Kenya	33,000
Postal Corporation Of Kenya	17,655
Postal Corporation Of Kenya	2,860
Ricktone Computers And Stationery	95,000
Ricktone Computers And Stationery	231,500
Ricky	250,000
Ryce East Africa Ltd	22,515
Ryce East Africa Ltd	23,160
Ryce East Africa Ltd	2,270
Ryce East Africa Ltd	13,839
Ryce East Africa Ltd	21,576
Shasha Camp	23,250
Silverbird Travel Plus	183,695
Silverbird Travel Plus	26,600
Taita Rocks	54,400
Taita Taveta Mwalimu Bookshop	243,990
Tavevo Water	85,375
Tavevo Water	3,341
Tavevo Water	8,620
Tavevo Water	1,000
Tavevo Water	81,225
Tavevo Water	12,770
Tavevo Water	14,250
Tavevo Water	174,435
Telkom Kenya	583,328
Tomvin Technologies	290,000
Toyota Kenya Ltd	40,193
Vickchrome Enterprises	150,000

COUNTY GOVERNMENT OF TAITA TAVETA

Voluntis Investment Ltd	540,500
Voluntis Investment Ltd	63,000
Water Resouces Management Authority	900
Worth Properties	958,880
Yedu General Supplies	24,520
Zipak General Contractors	100,000
TOTAL	40,415,612
Industrialization, Energy, Research and ICT	
Ashtec Systems	39,610
Ashtec Systems	17,690
Desert Rose	72,000
Neo Interior Decorators Ltd	194,350
Neo Interior Decorators Ltd	141,900
Neo Interior Decorators Ltd	353,390
Pending Rent & El.Bills	60,000
Pness Technology	74,300
Richtone Computers	314,000
Staff Unpaid Vouchers	200,000
Vichrome Enterprises	20,800
TOTAL	1,488,040
Water and Irrigation	
TAITA ROCKS	15,000
TSAVO AUTOPOINT	152,000
CATALA AGROVET	30,980
HOMEBOYS TOYOTA VOI	91,814
ROMI CONTRACTORS	19,850
TOTAL	309,644.00
GRAND TOTAL	200,397,916.30

Annex 2: Development Pending Bills

Description/Department	Amount
OFFICE OF THE GOVERNOR	
TTT 2020 INVESTOR-100YEARS CELEBRATION ACTIVITIES - countywide	6,404,800.00
SUPPLY OF FURNITURES - countywide	499,500.00
PROPOSED RENOVATION OF GOVERNORS OFFICE VOI - countywide	530,900.00
PROPOSED FENCING AT GOVERNORS OFFICE - countywide	2,025,048.00
PROPOSED CONSTRUCTION OF FENCING AND GATE AT COUNTY HEADQUARTERS-MGENO - countywide	3,819,740.00
Kenya Industrial Estate - countywide	2,000,000.00
INSTALLATION OF SCREENING WALK-THROUGH MACHINE - countywide	999,000.00
Purchase of Generator	1,000,000.00
Economic empowerment project - countywide	16,000,000.00
TOTAL	33,278,988.00
TREASURY HEADQUARTERS	
SUPPLY OF BUILDING MATERIALS REVENUE-NJUKINI OFFICE - chala ward	1,170,880.00
SUPPLY OF BUILDING MATERIALS REVENUE OFFICE VOI - mbololo ward	1,085,122.00
Mazola Retention - chawia ward	45,904.00
Kitivo 2no. Classroom - chawia ward	1,759,249.80
CONSTRUCTION OF CHAINLINK FENCE AT MSENGONI NURSERY SCHOOL - bomeni ward	1,195,623.00
CONSTRUCTION OF 4 DOOR TOILET AT SOWENI PRIMARY SCHOOL TAVETA - bomeni ward	663,056.00
10 door VIP Toilet at Kivukoni - chala ward	741,124.00
St. Joseph Laboratory Block - wusi kishamba	692,376.00
Market at Kese Werugha - werugha ward	1,492,774.00
Making of Furnitures at Krimeri - mahoo ward	150,000.00
Construction of Ngolia Social Hall	1,070,540.00
Construction Materials for Ngolia Toilet	199,500.00
Completion of Perimeter Fence at Bus Park and Old Taveta Market - bomeni ward	1,589,920.00
TOTAL	11,856,068.80
AGRICULTURE	
Trench digging and pipe installation at kitivo farms - Mata ward	950,000.00
Rehabilitation of Mkocheni Farm - Mata Ward	470,000.00

COUNTY GOVERNMENT OF TAITA TAVETA

Purchase of Project Motor cycles - countywide .	675,000.00
Mvita Water Pan - Purchase of Pipes - Ronge ward	139,600.00
Manganga water pan - Ronge ward	176,400.00
Lining of Irrigation Canal (Rehabilitation) at kimala irrigation scheme- mata ward	850,000.00
Excavation Civil Works - Wesu Water Pan - wundanyi mbale	501,200.00
Drip irrigation kits and pumps to Kaloleni - Kaloleni Ward	414,000.00
Construction of borehole - Near boniface mghanga primary school - Mbololo Ward	2,005,000.00
Purchase of motorcycles - countywide	2,250,000.00
Pamtech supply of farm inputs bachuma lmc	147,475.00
Msuya Gen Supplies crush	265,640.00
Crush construction at Ngolia Ward	209,889.00
Crush construction at Ngolia Ward	244,590.60
Crush construction at Mwatate Ward	209,889.00
Crush construction at Mbololo Ward	261,480.00
Crush construction at Mboghoni Ward	136,265.20
Crush construction at Challa Ward	137,947.20
Crush construction at Bura Ward	246,172.88
Abori crush	204,287.60
Irrigation pipes to kaloleni	40,000.00
construction of walls at sangenyi water pan	1,000,000.00
TOTAL	11,534,836.48
WATER SERVICES	
Tsavo Autopoint	152,000.00
Sughulu Enterprises - Supply Of 10,000Liters Plastic Tank To Mdendenyi B/Hole	113,400.00
Rands Contractors - Construction Of Ndolwa Water Project	589,250.00
Ngelenyi water tank - wumingu kishushe ward	828,760.00
Mwasinenyi borehole - mwatate ward	127,750.00
Kishenyi-Sangenyi water project - werugha ward	4,127,800.00
Joveta Investment - Supply Of Clean Water To Various Schools In Taveta	425,952.00
Catala Agrovet	30,980.00
Benicia International - Supply Of Building Materials For Ikanga Water Kiosk	194,470.00
Ngangu Water project - chawia	1,305,657.00

COUNTY GOVERNMENT OF TAITA TAVETA

TOTAL	7,896,019.00
EDUCATION	
Voi Multitrade	944,620.00
Mwagho Contractors	2,585,379.00
Mobile Library Vehicle - countywide	8,600,000.00
MOBILE LIBRARY- BOOK BOXES - countywide	354,600.00
Milimani Hardware	354,600.00
MIKAMENYI ECDE - kasighau ward	960,000.00
KISHUSHE YOUTH POLYTECHNIC WORKSHOP - wumingu kishushe	3,700,000.00
Furniture supply - mwanda mghange	944,620.00
Franji Electrical	21,000.00
ECDE BOOKS - countywide	1,450,959.00
CHUMVINI TWIN WORKSHOP - chala ward	1,463,572.10
TOTAL	21,379,350.10
HEALTH SERVICES	
Refrigerators for HFs- countywide	472,000.00
Procurement & installation of Acs at Moi, Mwatate, Taveta, -countywide	4,320,000.00
Procured laptops for office use- countywide	447,056.00
Laptops & printers for accounts office - countywide	540,500.00
Lab Equipments for various HFs- countywide	10,157,000.00
Electrical installation for Incinerator house at Moi CRH - mbololo ward	368,600.00
Constr. of maternity ward -bura ward	881,622.80
Building materials supplied for construction of pit latrines at Makatau, Kajire & Ndovu; soak pits at Mwashuma & Mondambogo - countywide	1,564,160.00
Assorted dental & medical equipments for various HFs- countywide	10,298,726.60
1 generator for Sagala Hcentre - sagala ward	1,599,955.00
1 generator for Mgange Nyika Hcentre - mwanda mghange ward	1,599,955.00
mbagha twin staff house	6,000,000.00
TOTAL	38,249,575.40
PUBLIC WORKS, ROADS & INFRASTRUCTURE	
Supply of Office Furniture -	222,500.00
Supply of Building materials -	88,425.00

COUNTY GOVERNMENT OF TAITA TAVETA

Supply of Building materials - Mbela -	507,450.00
Supply and delivery of laptops -	492,000.00
Spot improvement (drift and culvert installation) lumbarwa-kwa – mareng Road Ngolia -	1,847,988.00
Slabbing of RongeJuu Road -	3,665,047.50
Slab construction at Werugha-Mghambonyi Road -	2,965,200.00
Slab construction at werugha Mghambonyi road -	2,454,655.00
Single Drum Roller -	6,571,100.00
upgrading of mboghoni mereni road	1,300,000.00
RehabilitationHarambee/ChakaleriTimbila Road -	1,507,815.00
Rehabilitation of Voi Bus Park -	4,058,872.00
Rehabilitation of Remus-maroro Road -	1,207,102.00
Rehabilitation Darajani shopping centre -	493,368.00
Rehabilitation of Njoro-Mboghoni Road (12Km) -	3,791,729.00
Reflector feckets -	613,000.00
Proposed Earthworks at Wundanyi market -	3,912,912.00
Proposed construction of workshop at mlambenyi -	811,123.00
Proposed construction of 2No. of classroom block at Kitivo pry school (ecde centre) -	1,352,885.90
Prop construction of Stadium shed Kizumanzi Sagala -	2,705,932.00
Project motor Bikes -	15,000.00
Murraming of Mrabani Mukine Road -	2,500,000.00
Mlalenyi Bridge -	1,986,268.00
Marungu Social Hall -	2,231,940.00
MajengoRusiaMahoo in Bomani ward -	1,978,740.00
LeshamptaMerosho Road -	979,898.00
Installation of Gabions at Voi River -	492,320.00
Excavation work kishamba pry school road (operators allowances) -	100,500.00
Excavation and rehabilitation of bahati road (Bomani ward) -	1,798,424.00
Drift Construction at kishushe shopping centre -	847,736.00
Culvert installation at Njukini Mzee Paul Ziwani Road -	500,000.00
Footbridge from bosnia to ziwani	500,000.00
Culvert installation at Njukini - Mzee Paul Ziwani Road -	500,000.00
Culvert installation and gravelling at kishushe/ Sangenyi road -	1,427,620.00
Culvert Installation and gravelling at kishushe – Mlilo -	2,177,560.00

COUNTY GOVERNMENT OF TAITA TAVETA

Construction of concrete slab and improvement kilulunyi road bura -	1,984,880.00
Cheques to CBO – Challa Ward -	500,000.00
Backhole -	7,400,000.00
Purchase of 'HYDRAFORM' block making machines- 2No. - countywide	2,000,000.00
Fencing(soakage grounds at Mbela) - wundanyi mbale ward	313,700.00
Purchase of Electrical Tools for Trouble shooting & Maintenance - countywide	504,500.00
Procurement of 1 no. fire engine - countywide	13,750,000.00
Flood mitigation (Voi) -Gabions at Voi River -kaloleni ward	492,320.00
Flood mitigation (Voi) -Gabions at Sofia -kaloleni ward	397,800.00
Fire Prevention and Protection Tools and Accessories - countywide	500,000.00
Construction of store -countywide	88,425.00
4 door toilet at sowene school	505,536.00
CAD infrastructure furniture	468,000.00
TOTAL	87,042,271.40
INDUSRTRALIZATION, ENERGY & ICT	
PURCHASE OF SERVERS,COMPUTERS AND ICT EQUIPMENT - countywide	180,000.00
Purchase of Office Furniture and Fittings - countywide	118,825.00
Mganda ICT Resource Center - mwanda mghange ward	125,850.00
Mganda ICT Resource Center - mwanda mghange ward	283,000.00
INTERCOM - countywide	320,000.00
ERP - countywide	85,000.00
TOTAL	1,112,675.00
GRAND TOTAL	212,349,784.18

Annex 3: Liabilities owed by Former Local authorities

Liabilities - Loans

Type	Balance	Loan Account	Local Authority	Remarks
National Housing Corporation loan	21,719,829	50620010001 and 50620010002	County Council of Taita Taveta	Loan in account 50620010001 was to be repaid in biannual installments with the final installment scheduled for 01 July 2031. Loan in account 50620010002 was to be repaid in biannual installments with the final installment scheduled for 01 July 2042. Loan balance recorded is as at 30 Jun 2013
National Housing Corporation loan	985,952	50770010001	Municipal Council of Voi	Loan was to be repaid in biannual installments with the final installment scheduled for 01 Jan 2003.
TOTAL	22,705,781			

Other Outstanding liabilities

Outstanding personnel emoluments	Amount	Local Authority
EMPLOYEES SALARY ARREARS	7,288,657	Town Council of Taveta
Unpaid Emoluments	1,348,558	Voi Municipal Council
CASUAL WAGES Payable (Coop Bank)	6,008	County Council of Taita Taveta
CASUAL WAGES (KCB Wundanyi)	13,160	County Council of Taita Taveta
Payroll deductions (KCB LOAN) - May	440,019	Town Council of Taveta
Payroll Net Salaries - May 2013	1,031,209	Town Council of Taveta
SALARY ARREARS	4,420,214	Town Council of Taveta
PAYMENT OF CASUAL WAGES	13,160	County Council of Taita Taveta
H.MWAKULOMBA	3,200	County Council of Taita Taveta
Payroll deductions (EquityBank Loan) -	11,895	Town Council of Taveta
Payroll deductions (WELFARE CLUB) -	36,000	Town Council of Taveta
Payroll deductions (Taita taveta teachers Sacco)	22,300	Town Council of Taveta
Payroll deductions (Wundanyi sacco)	156,200	County Council of Taita Taveta

COUNTY GOVERNMENT OF TAITA TAVETA

Payroll deductions (Wundanyi sacco loan	556,634	County Council of Taita Taveta
Payroll deductions (wundanyi sacco RRS	639,911	County Council of Taita Taveta
COUNCIL STAFF WELFARE CLUB	600	County Council of Taita Taveta
Payroll deductions (KCB bank loan) - April	106,858	County Council of Taita Taveta
Payroll deductions (Wundanyi sacco rrs	9,932	County Council of Taita Taveta
	16,223,575	
<u>Unpaid Statutory Deductions</u>	<u>Amount</u>	<u>Local Authority</u>
KRA	1,061,895	Town Council of Taveta
KRA	121,033	Town Council of Taveta
KRA	497,980	Town Council of Taveta
KRA	299,317	Town Council of Taveta
KRA	563,912	Town Council of Taveta
KRA	453,182	Town Council of Taveta
KRA	1,127,466	Town Council of Taveta
KRA	92,599	Town Council of Taveta
KRA	255,040	Town Council of Taveta
KRA	390,187	Voi Municipal Council
KRA	357,792	County Council of Taita Taveta
KRA	8,275	County Council of Taita Taveta
KRA	177,945	County Council of Taita Taveta
KRA	1,714,736	County Council of Taita Taveta
NHIF	19,520	Town Council of Taveta
NHIF	19,520	Town Council of Taveta
NHIF	5,760	Voi Municipal Council
NHIF	320	County Council of Taita Taveta
NHIF	70	County Council of Taita Taveta
NHIF	1,850	County Council of Taita Taveta
NHIF	2,410	County Council of Taita Taveta

COUNTY GOVERNMENT OF TAITA TAVETA

NSSF	1,000	Town Council of Taveta
NSSF	1,000	Town Council of Taveta
NSSF	15,200	Town Council of Taveta
NSSF	15,200	Town Council of Taveta
NSSF	420	Voi Municipal Council
NSSF	400	County Council of Taita Taveta
NSSF	27,400	County Council of Taita Taveta
NSSF	656,150	County Council of Taita Taveta
NSSF	38,661	County Council of Taita Taveta
NSSF	5,000	County Council of Taita Taveta
NSSF	313,200	Voi Municipal Council
NSSF	9,400	Voi Municipal Council
NSSF	84,000	Town Council of Taveta
NSSF	519,188	Town Council of Taveta
Total	8,857,028	
<u>Other Creditors</u>	<u>Amount</u>	<u>Local Authority</u>
abbas auto garage	301,450.00	Town Council of Taveta
ART(2005)LTD	118,230.00	Town Council of Taveta
Artesian(K) limited	2,000,000.00	Town Council of Taveta
CELNET LTD	162,500.00	Town Council of Taveta
CHALLA HOTEL	357,900.00	Town Council of Taveta
COTU KENYA	18,580.00	Town Council of Taveta
DIGAJJ ENTERPRISES	220,080.00	Town Council of Taveta
ELDORO HIGH SC HOOL	12,127.00	Town Council of Taveta
FIMCONSULT MANAGEMENT SERVICES	90,000.00	Town Council of Taveta
Javan kawa mrabai	129,768.00	Town Council of Taveta
KENINDIA ASSUARANCE	20,912.00	Town Council of Taveta
KENYA LOCAL GOVT.WORKERS UNION (BRANCH)	24,400.00	Town Council of Taveta

COUNTY GOVERNMENT OF TAITA TAVETA

KENYA LOCAL GOVT.WORKERS UNION (HQ)	36,600.00	Town Council of Taveta
KILIFI TEACHERS SACCO SHARES	4,200.00	Town Council of Taveta
KPLC	121,210.00	Town Council of Taveta
LAPFUND	908,164.33	Town Council of Taveta
LAPTRUST	657,386.00	Town Council of Taveta
MAWENZI HOLDINGS	46,480.00	Town Council of Taveta
MURRY GIRLS HIGH SCHOOL	29,150.00	Town Council of Taveta
MVONO SACCO	669,455.00	Town Council of Taveta
Noble agencies limited	360,000.00	Town Council of Taveta
PENALTY (PAYEE)	330,171.60	Town Council of Taveta
Postmaster	11,070.00	Town Council of Taveta
Print Options ltd	168,000.00	Town Council of Taveta
RASHIA ENTERPRISES	134,000.00	Town Council of Taveta
RIBE BOYS HIGH SCHOOL	42,300.00	Town Council of Taveta
sofyrom enterprises	12,830.00	Town Council of Taveta
suke motorcycle & generator garage	14,700.00	Town Council of Taveta
taslim yusuf bachu	36,725.00	Town Council of Taveta
Taveta lughenjano Group	25,500.00	Town Council of Taveta
taveta town council	43,900.00	Town Council of Taveta
tavevo water & sewerage company	265,695.00	Town Council of Taveta
Tuhire Challa harambee Irrigation scheme	65,000.00	Town Council of Taveta
Welfare club	24,000.00	Town Council of Taveta
works mart international	1,410,440.00	Town Council of Taveta
MAJENGO FARMERS SELF HELP	6,120.00	Town Council of Taveta
THE STANDARD LTD	81,432.00	Town Council of Taveta
Madzayo Mrima & Company Advocates	84,700.00	Municipal Council of Voi
Madzayo Mrima & Company Advocates	1,452,000.00	Municipal Council of Voi
Madzayo Mrima & Company Advocates	85,577.00	Municipal Council of Voi

COUNTY GOVERNMENT OF TAITA TAVETA

Madzayo Mrima & Company Advocates	121,000.00	Municipal Council of Voi
Madzayo Mrima & Company Advocates	605,000.00	Municipal Council of Voi
Madzayo Mrima & Company Advocates	363,000.00	Municipal Council of Voi
Madzayo Mrima & Company Advocates	60,500.00	Municipal Council of Voi
Madzayo Mrima & Company Advocates	363,000.00	Municipal Council of Voi
Madzayo Mrima & Company Advocates	121,000.00	Municipal Council of Voi
Madzayo Mrima & Company Advocates	96,800.00	Municipal Council of Voi
Madzayo Mrima & Company Advocates	242,000.00	Municipal Council of Voi
Kennedy Ngaira & Associates	4,637,680.00	Town Council of Taveta
Kennedy Ngaira & Associates	156,000.00	Town Council of Taveta
Kennedy Ngaira & Associates	441,950.00	Town Council of Taveta
Kennedy Ngaira & Associates	206,000.00	Town Council of Taveta
Kennedy Ngaira & Associates	209,000.00	Town Council of Taveta
Kennedy Ngaira & Associates	467,627.00	Town Council of Taveta
Kennedy Ngaira & Associates	30,000.00	Town Council of Taveta
Kennedy Ngaira & Associates	259,840.00	Town Council of Taveta
Kennedy Ngaira & Associates	441,950.00	Town Council of Taveta
Kennedy Ngaira & Associates	184,000.00	Town Council of Taveta
Kennedy Ngaira & Associates	64,000.00	Town Council of Taveta
Kennedy Ngaira & Associates	50,000.00	Town Council of Taveta
Kennedy Ngaira & Associates	199,100.00	Town Council of Taveta
LAPTRUST (Actuarial Deficit)	1,615,085.00	Municipal Council of Voi
LAPFUND	685,044.80	Municipal Council of Voi
MODERN SURVEY	785,000.00	Municipal Council of Voi
MT. CAMEL HARDWARE	2,387,876.00	Municipal Council of Voi
TOP SHOP	178,077.00	Municipal Council of Voi
LITEZ COMPUTER AND STATIONERY	135,510.00	Municipal Council of Voi
MINISTRY OF LANDS (VALUATION ROLL)	7,400,000.00	Municipal Council of Voi

COUNTY GOVERNMENT OF TAITA TAVETA

ARGOS FURNITURES	333,853.00	Municipal Council of Voi
PRISPATA GENERAL SUPPLIES	92,850.00	Municipal Council of Voi
3G COMPUTER SOLUTIONS LTD	17,000.00	Municipal Council of Voi
ACAHA	35,000.00	Municipal Council of Voi
ALLIANCE OF COUNCILLORS	10,000.00	Municipal Council of Voi
COTU KENYA	19,560.00	Municipal Council of Voi
CHAWIA SECONDARY SCHOOL	4,000.00	Municipal Council of Voi
GLOBAL WOODS &	496,440.00	Municipal Council of Voi
ICON TELESEC SERVICES LIMITED	20,100.00	Municipal Council of Voi
KENSAR.G.SUPLLIES	1,709,713.00	Municipal Council of Voi
KILIFI SEC.FOR THE DEAF	4,000.00	Municipal Council of Voi
LITEZ COMPUTER AND STATIONARY	75,800.00	Municipal Council of Voi
MUNICIPAL COUNCIL OF MOMBASA	14,000.00	Municipal Council of Voi
MWANGEA SECONDARY SCHOOL	3,000.00	Municipal Council of Voi
OUR LADY OF PERPETUAL	3,000.00	Municipal Council of Voi
RED MAMBA AGENCIES LTD	30,408.00	Municipal Council of Voi
TELKOM KENYA LTD	20,814.00	Municipal Council of Voi
THE PAYMASTER GENERAL	19,583.00	Municipal Council of Voi
TOP SHOP LTD	90,000.00	Municipal Council of Voi
TSAVO AUTOPOINT LTD	97,479.00	Municipal Council of Voi
VOI QUICK TENT MAKERS	35,000.00	Municipal Council of Voi
VOI SECONDARY SCHOOL	3,000.00	Municipal Council of Voi
AFRICAN RETAIL TRADERS (2005)	46,200.00	Municipal Council of Voi
COTU KENYA	23,300.00	Municipal Council of Voi
LITEZ COMPUTER AND STATIONARY	12,840.00	Municipal Council of Voi
LITEZ COMPUTER AND STATIONERY	60,000.00	County Council of Taita Taveta
kirombo electrical services	12,000.00	County Council of Taita Taveta
Teita estate ltd.	23,213.00	County Council of Taita Taveta

COUNTY GOVERNMENT OF TAITA TAVETA

nyange mjomba enterprise	768,267.00	County Council of Taita Taveta
reenak (K) ltd.	101,033.00	County Council of Taita Taveta
zipak general contactors ltd.	81,820.00	County Council of Taita Taveta
kenya local govt. workers union	27,690.00	County Council of Taita Taveta
fair price argo and general merchant	53,850.00	County Council of Taita Taveta
miliman hardware ltd.	61,530.00	County Council of Taita Taveta
marungu hill conservancy	24,000.00	County Council of Taita Taveta
jonah enterprises	14,600.00	County Council of Taita Taveta
Postal corporation of kenya	5,410.00	County Council of Taita Taveta
felista waleghwa	25,825.00	County Council of Taita Taveta
mirage enterprises	133,600.00	County Council of Taita Taveta
TIMBILA BOYS HIGH SCHOOL	14,100.00	Town Council of Taveta
GOVERNMENT TRAINING	2,600.00	County Council of Taita Taveta
KENYA NATIONAL AUDIT OFFICE	800,000.00	County Council of Taita Taveta
LOCAL AUTHORITIES PROVIDENT	1,018,230.40	County Council of Taita Taveta
MILLIMANI HARDWARE LIMITED	633,725.00	County Council of Taita Taveta
LAPTRUST	11,084.00	County Council of Taita Taveta
MKUNDA SECURITY SERVICES	43,600.00	County Council of Taita Taveta
NAIROBI IRONMONGERS LTD	145,800.00	County Council of Taita Taveta
POSTAL CORPORATION OF KENYA	400.00	County Council of Taita Taveta
R .MWAMODENYI	2,400.00	County Council of Taita Taveta
TAITA TAVETA TEACHERS SACCO -	15,278.00	County Council of Taita Taveta
ZIPAK GENERAL CONTRACTORS	66,800.00	County Council of Taita Taveta
CATALA HARDWARE LTD	2,780.00	County Council of Taita Taveta
COTU KENYA	130.00	County Council of Taita Taveta
ETECH DIGITAL SERVICES	1,200.00	County Council of Taita Taveta
FAIR PRICE AGROVET&GENERAL	53,850.00	County Council of Taita Taveta
FRANCIS GICHERA	9,500.00	County Council of Taita Taveta

COUNTY GOVERNMENT OF TAITA TAVETA

JOMO KENYATTA UNIVERSITY OF	4,000.00	County Council of Taita Taveta
JONA ENTERPRISES LIMITED	17,075.00	County Council of Taita Taveta
KENINDIA ASSURANCE CO. LTD.	782.00	County Council of Taita Taveta
KENYA LOCAL GOVERNMENT	100.00	County Council of Taita Taveta
KENYA POWER AND LIGHTING CO.	59,310.00	County Council of Taita Taveta
MARUNGUHILL CONSERVANCY	24,000.00	County Council of Taita Taveta
MILLIMANI HARDWARE LIMITED	126,120.00	County Council of Taita Taveta
MIRAGE ENTREPRISES	133,600.00	County Council of Taita Taveta
POSTAL CORPORATION OF KENYA	5,010.00	County Council of Taita Taveta
REENAK (K) LTD	101,033.00	County Council of Taita Taveta
TAVEVO WATER AND SEWARAGE	17,920.00	County Council of Taita Taveta
KCB Account # 1116640813	1,524.00	Town Council of Taveta
KCB Account # 1117039129	2,572.50	County Council of Taita Taveta
Cooperative Bank Account No. 01120220312002	1,087.41	Municipal Council of Voi
Muema & Associates	663,300.00	Municipal Council of Voi
	41,677,482	