

## ANNEX I – THE NATIONAL GOVERNMENT

<b>VOTE</b>	<b>B: MINISTRIES, DEPARTMENTS AND AGENCIES</b>
1011	The Presidency
1021	State Department for Interior
1022	State Department for Coordination of National Government
1031	State Department for Planning
1032	State Department for Devolution
1041	Ministry of Defence
1051	Ministry of Foreign Affairs
1061	State Department for Education
1062	State Department for Higher Education, Science and Technology
1071	The National Treasury
1081	Ministry of Health
1091	State Department for Infrastructure
1092	State Department for Transport
1101	State Department for Environment and Natural Resources
1102	State Department for Water and Regional Authorities
1111	Ministry of Land, Housing and Urban Development
1121	Ministry of Information, Communications and Technology
1131	Ministry of Sports, Culture and Arts
1141	Ministry of Labour, Social Security and Services
1151	Ministry of Energy and Petroleum
1161	State Department for Agriculture
1162	State Department for Livestock
1163	State Department for Fisheries
1171	Ministry of Industrialization and Enterprise Development
1181	State Department for Commerce & Tourism
1182	State Department for East African Affairs
1191	Ministry of Mining
1251	Office of the Attorney General and Department of Justice
1261	The Judiciary
1271	Ethics and Anti-Corruption Commission
1291	Directorate of Public Prosecutions
1301	Commission for the Implementation of the Constitution
1311	Registrar of Political Parties
1321	Witness Protection Agency
2011	Kenya National Commission on Human Rights
2021	National Land Commission
2031	Independent Electoral and Boundaries Commission
2041	Parliamentary Service Commission
2051	Judicial Service Commission
2061	Commission on Revenue Allocation
2071	Public Service Commission
2081	Salaries and Remuneration Commission
2091	Teachers Service Commission
2101	National Police Service Commission
2111	Auditor General
2121	Controller of Budget
2131	The Commission on Administrative Justice
2141	National Gender and Equality Commission
2151	Independent Policing Oversight Authority

<b>S/NO.</b>	<b>B: FUNDS</b>
1	Agricultural Information Resource Centre Revolving Fund
2	Agricultural Settlement Fund
3	Alcoholic drink control Fund
4	Asian Officers Family Pension Fund
5	Asiatic Widows and Orphans Pension Fund
6	Car Loan Scheme for Electoral Commissioners Fund
7	Civil Contingencies Fund
8	Civil Servants Accident Claim, Fund
9	Civil Servants Housing Scheme Fund
10	Coffee Development Fund
11	Coffee Development Fund
12	Compensation Fund
13	Consolidated Fund
14	Constituencies Development Fund
15	Contractors and Builders Retention Fund
16	Cooperative development Fund
17	Demonstration Farms Fund
18	Deposit Protection Fund

19	District Cash Fund
20	Emergency Fund
21	Equalization Fund
22	European Widows and Orphans Pension Fund
23	Faza Fire disaster Fund
24	Government Clearance Agency Fund
25	Government Press Fund
26	Health Care Service Fund
27	Hide and Skins Cess Fund
28	Higher Education Loan Fund
29	Housing Fund
30	Humanitarian Fund
31	Intelligence service Development Fund
32	Joint Consolidated Fund
33	Judiciary Fund
34	Kenya Energy Sector Environment and Social Responsibility Programme Fund
35	Kenya Local Loans Support Fund
36	Kenya Slums Upgrading, Low cost Housing and Infrastructure Trust Fund
37	Kenya Sugar Development Fund
38	Land Compensation Fund
39	Land Settlement Fund
40	Local Authorities Provident Fund
41	Local Authority transfer Fund
42	Local Government Loans Authority
43	Management Supervisions and Liquidation Fund
44	Mechanical and Transport Fund
45	Medical Supplies Fund
46	Micro and Small Development
47	Nakumatt/ Molo Fire Victims fund
48	National Assembly- Car Loan Fund
49	National Environment Trust Fund
50	National Sports Fund
51	Parliamentary Mortgage Scheme Fund
52	Pension Trust Fund
53	Petroleum Development Levy Fund
54	Policy Holders Compensation Fund
55	Political Parties Fund
56	Pre-shipment Inspection Fund
57	Prisons Farms Revolving Fund
58	Prisons Industries Fund
59	Provident Fund
60	Provincial Administration Cash fund
61	Rehabilitation Fund
62	Reserve Fund
63	Revenue Fund
64	Rural Development Fund
65	Rural Enterprise Fund
66	Sinking Fund
67	Small and medium Term Fund
68	Stores and Services Fund
69	Strategic Grain Reserve
70	Strategic Grain Reserve Trust Fund
71	Supplies Branch Fund
72	Tourism Fund Board of Trustees (Formerly Catering and Tourism Development Levy Trustees)
73	Township, Roads and drainage Fund
74	Training Fund
75	Treasury Main Clearance Fund
76	Universal Service Fund
77	Uwezo fund
78	Veterinary Services Development Fund
79	Water Services Trust Fund
80	Women Enterprise Fund
81	Youth enterprise Development fund

**S/NO. ANNEX II – THE COUNTY GOVERNMENTS**

1	Mombasa County
2	Kwale County
3	Kilifi County
4	Tana River County
5	Lamu County
6	Taita-Taveta County
7	Garisa County
8	Wajir County

9	Mandera County
10	Marsabit County
11	Isiolo County
12	Meru County
13	Tharaka-Nithi County
14	Embu County
15	Kitui County
16	Manchakos County
17	Makueni County
18	Nyandarua County
19	Nyeri County
20	Kirinyaga County
21	Murang'a County
22	Kiambu County
23	Turkana County
24	West Pokot County
25	Samburu County
26	Trans Nzoia County
27	UasinGishu County
28	ElgeyoMarakwet County
29	Nandi County
30	Baringo County
31	Laikipia County
32	Nakuru County
33	Narok County
34	Kajiado County
35	Kericho County
36	Bomet County
37	Kakamega County
38	Vihiga County
39	Bungoma County
40	Busia County
41	Siaya County
42	Kisumu County
43	Homa Bay County
44	Migori County
45	Kisii County
46	Nyamira County
47	Nairobi County

**ANNEX III – SEMI-AUTONOMOUS NATIONAL AND COUNTY GOVERNMENT CORPORATIONS**

**S/NO. (NON COMMERCIAL)**

1	Agricultural Development Corporation
2	Agricultural Information Resource Centre
3	Anti-Counterfeit Agency
4	Athi Water Services Board
5	Bondo University College ( JaramogiOgingaOdinga University)
6	Brand Kenya Board
7	Bukura Agricultural College
8	Capital Market Authority
9	Centre of Mathematics, Science and Technology
10	Chepkoilel University ( Eldoret University)
11	Chuka University
12	Coast Development Authority
13	Coast Water Services Board
14	Coffee Board of Kenya
15	Coffee Development Authority
16	Coffee Research Foundation
17	Commission of Higher Education
18	Communication Authority of Kenya
19	Competition Authority of Kenya
20	Cooperative College of Kenya
21	Cotton Development Authority
22	Council for legal Education/ Kenya School of Law
23	Egerton University
24	Embu University College
25	Energy Regulatory Commission
26	Ewaso Ngiro North Development Authority
27	Ewaso Ngiro South Development Authority
28	Export Processing Zones Authority
29	Export Promotion Council
30	Garissa University College

31 Higher Education Loans Board  
 32 Horticultural Crops Development Authority  
 33 Insurance Regulatory Authority  
 34 Jomo Kenyatta University of Agriculture and Technology  
 35 Kababii University College  
 36 Kabiang'a University College  
 37 Karatina University College  
 38 Kenya Accountants and Secretaries Examination Board  
 39 Kenya Accreditation Service  
 40 Kenya Agricultural Research Institute  
 41 Kenya Animal Genetic Resource Centre  
 42 Kenya Bureau of Standards  
 43 Kenya Civil Aviation Authority  
 44 Kenya Civil Aviation Authority  
 45 Kenya Coconut Development Authority  
 46 Kenya Copyright Board  
 47 Kenya Dairy Board  
 48 Kenya Education Management Institute  
 49 Kenya Film Classification Board  
 50 Kenya Film Commission  
 51 Kenya Forestry Research Institute  
 52 Kenya Forests Services  
 53 Kenya Industrial Property Institute (KIPI)  
 54 Kenya Industrial Research & Development Institute (KIRDI)  
 55 Kenya Information and Communications Technology Board  
 56 Kenya Institute of Curriculum Development  
 57 Kenya Institute of Education  
 58 Kenya Institute of Mass Communication  
 59 Kenya Institute of Special Education  
 60 Kenya Investment Authority  
 61 Kenya Leather Development Council  
 62 Kenya Marine and Fisheries Research Institute  
 63 Kenya Maritime Authority  
 64 Kenya Medical Research Institute  
 65 Kenya Medical Supplies Agency  
 66 Kenya Medical Training College  
 67 Kenya National Assurance Company (2001) Ltd  
 68 Kenya National Bureau of Statistics  
 69 Kenya National Commission of UNESCO  
 70 Kenya National Examination Council  
 71 Kenya National Highways Authority  
 72 Kenya National Library Services  
 73 Kenya Nuclear Electricity Board  
 74 Kenya Ordinance Factory Corporation  
 75 Kenya Plant Health Inspectorate Services (KEPHIS)  
 76 Kenya Polytechnic University College  
 77 Kenya Revenue Authority  
 78 Kenya Roads Board  
 79 Kenya Rural Roads Authority  
 80 Kenya School of Government/ KIA  
 81 Kenya Sugar Board  
 82 Kenya Sugar Research Foundation  
 83 Kenya Tea Development Authority (KTDA)  
 84 Kenya tourist Board Kenya Trade Agency Network  
 85 Kenya Tsetse and Trypanosomiasis Eradication Council  
 86 Kenya Urban Roads Authority  
 87 Kenya Veterinary Board  
 88 Kenya Veterinary Vaccines Production Institute  
 89 Kenya Vision 2030 Delivery Secretariat  
 90 Kenya Water Institute  
 91 Kenya Water Towers Agency  
 92 Kenya Yearbook Editorial Board  
 93 Kenyatta National Hospital  
 94 Kenyatta University  
 95 Kerio Valley Development Authority  
 96 Kimathi University of Technology  
 97 Kirinyaga University College  
 98 Kisii University  
 99 Konza Technopolis Development Authority  
 100 Laikipia University  
 101 Lake Basin Development Authority  
 102 Lake Victoria North Water services Board  
 103 Lake Victoria South Water services Board

104	Machackos University College
105	Masai Mara University College
106	Maseno University
107	MasindeMuliro University of Agriculture and Technology
108	Media Council of Kenya
109	Medical Practitioners and Dentists Board
110	Meru University College of Science & Technology
111	Moi Teaching Referral Hospital
112	Moi University
113	Mombasa Polytechnic University College
114	Multi Media University College of Kenya
115	Murang'a University College
116	Narok University College
117	National Aids Control Council
118	National Biosafety Authority
119	National Campaign Against Drug Abuse Authority
120	National Construction Authority Board
121	National Coordinating Agency for Population and Development(NCAP)
122	National Council for Science and Technology
123	National Council of persons with disability
124	National Crime Research Centre
125	National Drought Management Authority
126	National Environment Management Authority
127	National Industrial Training Authority
128	National Irrigation Board
129	National Museums of Kenya
130	National Quality Control Laboratory
131	National Transport and Safety Authority
132	National Water Conservation & Pipeline Corporation
133	NGO'S Coordination Board
134	Northern Water Services Board
135	Nursing Council of Kenya
136	Pest Control Product Board
137	Pharmacy and Poisons Board
138	Policy Holders Compensation Board
139	Privatization Commission
140	Public Procurement Oversight Authority
141	Pwani University
142	Registration of Certified Public Secretary Board
143	Retirement Benefit Authority
144	Rift Valley Water Services Board
145	Rivatex E. A. Ltd
146	Rural Electrification Authority
147	Sacco Societies Regulatory Authority (SASRA)
148	Science (School) of Equipment Production
149	Sisal Board of Kenya
150	South Eastern University
151	Sports Stadia Management Board
152	State Corporation Appeal Tribunal
153	Sugar Development Board
154	TaitaTaveta University College
155	Tana and Athi Rivers Development Authority
156	Tana Water Services
157	Tanathi Water Services Board
158	Tea Board of Kenya
159	Tea Research Foundation of Kenya
160	The Kenya Cultural Centre
161	Unclaimed Financial Assets
162	University of Nairobi
163	Water Appeals Board
164	Water Resources Management Authority
165	Water Services Regulatory Board
166	Witness Protection Agency

**S/NO. ANNEX IV – STATE AND COUNTY CORPORATIONS (COMMERCIAL)**

1	Agricultural Finance Corporation
2	Agro-Chemical and Food Company
3	Amatsi Water Services Co. Ltd
4	Bomas of Kenya Ltd.
5	Catering Training and tourism Dev. Levy Trustee (Kenya Utalii Hotel)
6	Chemelil Sugar Company
7	Consolidated Bank of Kenya

8 Deposits Protection Fund Board  
9 East African Portland Cement  
10 Eldama Ravine Water & Sanitation Company  
11 Eldoret Water & Sanitation Co Ltd  
12 Embu Water & Sanitation Co. Ltd  
13 Garissa Water & Sewerage Co Ltd  
14 Gatamathi Water & Sanitation Company  
15 Geothermal Development Corporation  
16 Githunguri Water and Sanitation Co Ltd  
17 Golf Hotel  
18 Gusii water and Sanitation Company  
19 Industrial & Commercial Development Corporation(ICDC)  
20 Isiolo Water & Sewerage Company Ltd  
21 Jomo Kenyatta Foundation  
22 Juja Water & Sewerage Company  
23 Kabarnet Hotel  
24 Kahuti Water &Sanitation Co Ltd  
25 Karimenu Water & Sanitation Co Ltd  
26 Kenya Airports Authority  
27 Kenya Broadcasting Corporation  
28 Kenya Electricity Generating Company  
29 Kenya Electricity Transmission Company Ltd  
30 Kenya Ferry Service  
31 Kenya Industrial Estate Limited  
32 Kenya Industrial Estates Limited  
33 Kenya International Conference Centre  
34 Kenya Literature Bureau  
35 Kenya Meat Commission  
36 Kenya National Shipping Line LTD  
37 Kenya National Trading Corporation  
38 Kenya Pipeline Company  
39 Kenya Ports Authority  
40 Kenya Post Office Savings Bank  
41 Kenya Power and Lighting Company  
42 Kenya Railways Corporation  
43 Kenya Reinsurance Corporation  
44 Kenya Safari Lodges & Hotel  
45 Kenya Seed Company  
46 Kenya Tourist Development Corporation  
47 Kenya Wildlife Service  
48 Kenya Wines Agencies Limited  
49 Kericho Water and Sanitation Company Limited (KEWASCO)  
50 Kiambere-Mwingi Water & Sanitation Company  
51 Kiambu Water & Sewerage Company Ltd (KWCL)  
52 Kibwezi-Makindu Water and Sanitation Company Ltd  
53 Kilifi-Mariakani Water and Sewerage Company (KIMAWASCO)  
54 Kirinyaga Water & Sanitation Co Ltd  
55 Kisumu Water and Sewerage Company  
56 Kwale Water and Sewerage Company (KAWASCO)  
57 Lamu Water and Sewerage Company (LAWASCO)  
58 Malindi Water and Sewerage Company (MAWASCO)  
59 Mandera Water & Sewerage Company Ltd  
60 Meru Water and Sewerage Services  
61 Miwani Sugar Company  
62 Mombasa Water Supply and Sanitation Services Company (MOWASSCO)  
63 Muhoroni Sugar Company (In Receivership)  
64 Nairobi City Water and Sewerage Company  
65 Naivasha Water Sewerage and Sanitation Company (NAIVAWASS)  
66 Nakuru Water and Sanitation Services Company (NAWASSCO)  
67 Nanyuki Water & Sewerage Co Ltd (NAWASCO)  
68 National Cereals an Produce Board  
69 National Hospital Insurance Fund  
70 National Housing Corporation  
71 National Oil Corporation of Kenya  
72 National Social Security Fund  
73 New KCC Limited  
74 Ngagaka Water and Sanitation Company Ltd  
75 Ngangaka Water and Sanitation Company  
76 Numerical Machining Complex  
77 Nyayo Tea Zones Development Corporation  
78 Nyeri Water and Sewerage Company  
79 Nzoia Sugar Company  
80 Nzoia Water and Sanitation Company Limited

81	OI-Kalou Water and Sanitation Company Ltd
82	Oloolaiser Water & Sewerage Co Ltd
83	Postal Corporation of Kenya
84	Pyrethrum Board of Kenya
85	School Equipment Production Unit
86	South Nyanza Sugar Company
87	Sunset Hotel
88	Tana Water and Sewerage Company (TAWASCO)
89	TAVEVO Water and Sewerage Company
90	Thika Water & Sewerage Company Ltd
91	University of Nairobi Enterprises and Services Limited
92	Wote Water and Sewerage Company Ltd

**ANNEX V – IPSAS CASH BASED STANDARD FORMAT**

**ANNEX VI – IPSAS ACCRUALS BASED STANDARDS FORMAT**

**ANNEX VII – IFRS BASED FORMAT**