

ANNEX I – THE NATIONAL GOVERNMENT

| VOTE | B: MINISTRIES, DEPARTMENTS AND AGENCIES |
|-------------|---|
| 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 |

| S/NO. | B: FUNDS |
|--------------|---|
| 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 | Chepkoiile 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 Kabianga 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 | PwaniUnivversity |
| 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