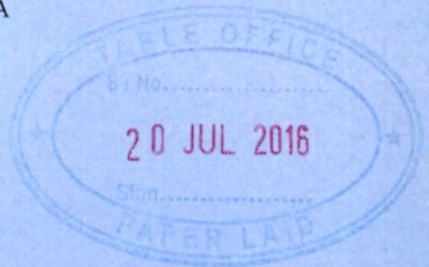
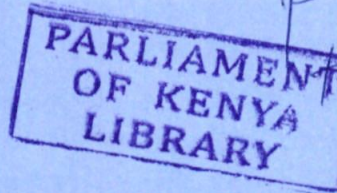


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



*paper laid by  
the Gov't whip  
on 20/7/2016  
@Sunh.*

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
MINISTRY OF LABOUR, SOCIAL  
SECURITY AND SERVICES**

**FOR THE YEAR ENDED  
30 JUNE 2015**



---

**MINISTRY OF LABOUR SOCIAL SECURITY AND SERVICES**

**REPORTS AND FINANCIAL STATEMENTS**

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

---

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

**MINISTRY OF LABOUR SOCIAL SECURITY AND SERVICES**

**Reports and Financial Statements**

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

---

Table of Content	Page
I. KEY ENTITY INFORMATION AND MANAGEMENT.....	1
II. FORWARD BY THE CS.....	3
III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES.....	4
IV. REPORT OF THE INDEPENDENT AUDITORS ON THE <i>ENTITY</i> ( <i>specify entity name</i> ).....	5
V. STATEMENT OF RECEIPTS AND PAYMENTS.....	6
VI. STATEMENT OF ASSETS.....	7
VII. STATEMENT OF CASHFLOW.....	8
VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED.....	10
IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT.....	12
X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT.....	14
XI. SUMMARY STATEMENT OF PROVISIONINGS.....	16
XII. SIGNIFICANT ACCOUNTING POLICIES.....	24
XIII. NOTES TO THE FINANCIAL STATEMENTS.....	26

**I. KEY MINISTRY OF LABOUR INFORMATION AND MANAGEMENT**

**(a) Background information**

The Ministry of labour, Social Security and Services was formed in May, 2013 by merging the Ministry of Gender Children and Social Development and the Ministry of Labour Manpower Development. At cabinet level, the Ministry is represented by the Cabinet Secretary for Labour Social Security and Services (MLSSS) who is responsible for the general policy and strategic direction of the Ministry.

**(b) Key Management**

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

- Cabinet Secretary
- Principal Secretary
- Secretary of Administration
- Director of Administration
- Heads of Departments
- Chief Executive Officers of State Corporations and Autonomous Government Agencies and
- Heads of Units of Various Support Units in the Ministry Headquarters

**(c) Fiduciary Management**

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

<b>No.</b>	<b>Designation</b>	<b>Name</b>
1.	Accounting Officer	<b>Ali Noor Ismail</b>
2.	Secretary of Administration	<b>James Binasai Chepsongol</b>
3.	Heads of Departments	-

**(d) Fiduciary Oversight Arrangements**

***Audit and Finance Committees***

*-Oversee Implementation of the Budget and advises the Management*

***Parliamentary committee activities***

*-The Labour parliamentary Committee looks at the Budget and gives some inputs*

*-The Public Accounts Committee examines the Appropriations Accounts of amounts appropriated by parliament and also the Auditor General Report.*

***Development partner oversight activities***

*-They provide Oversight by Having Joints Review Meetings and regular Audits of the Programmes*

**(e) Ministry of Labour Social Security and Services Headquarters**

P.O. Box 40326-00100  
N.S.S.F Building  
Bishops Road  
Nairobi, KENYA

**(f) Entity Contacts**

Telephone: (254) 2729800  
E-mail: [principalsecretary@labour.go.ke](mailto:principalsecretary@labour.go.ke) Website: [www:labour.go.ke](http://www:labour.go.ke)

**(g) Entity Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
Nairobi, Kenya
2. Kenya Commercial Bank  
Moi Avenue Branch  
P.O Box 48400-00100  
Nairobi
3. Cooperative Bank of Kenya  
Ukulima Branch  
P.O Box 74956-00200  
Nairobi.

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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

**II. STATEMENT OF MINISTRY OF LABOUR SOCIAL SECURITY AND SERVICES  
MANAGEMENT RESPONSIBILITIES**

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

The Accounting Officer in charge of the Ministry of Labour Social Security and Services is responsible for the preparation and presentation of the Ministry's financial statements, which give a true and fair view of the state of affairs of the Ministry for and as at the end of the financial year 2014/2015 ended on June 30, 2015. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Ministry of Labour Social Security and Services (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 Ministry (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

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

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

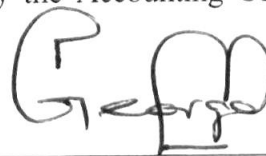
**Approval of the financial statements**

The Ministry's financial statements were approved and signed by the Accounting Officer on 30<sup>th</sup> September- 2015.



---

Principal Secretary



---

Principal Accounts Controller

**MINISTRY OF LABOUR SOCIAL SECURITY AND SERVICES**


**Reports and Financial Statements**

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

**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2014-2015 Kshs	2013-2014 Kshs
<b>RECEIPTS</b>			
Tax Receipts	1		
Social Security Contributions	2		
Proceeds from Domestic and Foreign Grants	3		
Exchequer releases	4	19,015,028,230	13,021,201,090
Transfers from Other Government Entities	5		
Proceeds from Domestic Borrowings	6	364,517,781	66,115,306
Proceeds from Foreign Borrowings	7	71,614,219	96,271,752
Proceeds from Sale of Assets	8	66,754,373	36,984,914
Reimbursements and Refunds	9		
Returns of Equity Holdings	10		
Other Receipts	11	3,529,450	2,531,391
<b>TOTAL RECEIPTS</b>		<b>19,521,444,053</b>	<b>13,223,104,453</b>
<b>PAYMENTS</b>			
Compensation of Employees	12	1,464,174,175	1,571,129,273
Use of goods and services	13	2,383,893,326	1,153,119,085
Subsidies	14		
Transfers to Other Government Units	15	13,726,714,725	15,334,767
Other grants and transfers	16	400,257,669	9,454,685,474
Social Security Benefits	17		2,803,749
Acquisition of Assets	18	732,217,813	125,840,025
Finance Costs, including Loan Interest	19		
Repayment of principal on Domestic and Foreign borrowing	20		
Other Payments	21		108,662,933
<b>TOTAL PAYMENTS</b>		<b>18,707,257,708</b>	<b>12,431,575,306</b>
<b>SURPLUS/DEFICIT</b>		<b>814,186,345</b>	<b>791,529,147</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on \_30<sup>th</sup> September, 2015 and signed by:

  
Principal Secretary

  
Principal Accounts Controller

**MINISTRY OF LABOUR SOCIAL SECURITY AND SERVICES**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015 (Kshs'000)**

**V. STATEMENT OF ASSETS**

	Note	2014-2015 Kshs	2013-2014 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	22A	367,276,662	150,560,946
Cash Balances	22B	300,766	100,347
<b>Total Cash and cash equivalent</b>		<b>367,577,428</b>	<b>150,661,293</b>
<b>Accounts Receivables- Outstanding</b>			
Imprests	23A	12,089,334	7,565,924
Advances	23B	1,309,254	
District Suspense	23C	2,606,855,375	2,096,917,040
<b>TOTAL FINANCIAL ASSETS</b>		<b>2,987,831,391</b>	<b>2,255,144,257</b>
Accounts Payables – Deposit	24		81,499,211
<b>NET FINANCIAL ASSETS</b>			<b>2,173,645,046</b>
<b>REPRESENTED BY</b>			
<b>Fund balance b/fwd</b>	25	<b>2,173,645,046</b>	1,382,115,898
<b>Surplus/Deficit for the year</b>		814,186,345	791,529,148
<b>NET FINANCIAL POSITION</b>		<b>2,987,831,391</b>	<b>2,173,645,046</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on \_30<sup>th</sup> September, 2015 and signed by:

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

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



## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON MINISTRY OF LABOUR SOCIAL SECURITY AND SERVICES FOR THE YEAR ENDED 30 JUNE 2015

---

#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Ministry of Labour Social Security and Services set out on pages 6 to 37, which comprise the statement of assets as at 30 June 2015, and the statement of receipts and payments, statement of cash flows and a summary statement of appropriation 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 8 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

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

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 7 of the Public Audit Act, 2003.

#### **Auditor-General's Responsibility**

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003 and submit the audit report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

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

## Basis for Qualified Opinion

### 1.0 Budgetary Control and Performance

#### 1.1 Revenue

Item	Budget (Kshs)	Actual (Kshs)	Excess/(Shortfall) (Kshs)	Excess/(Shortfall) %
Exchequer Recurrent	8,688,995,289.00	8,336,300,000.00	(352,695,289.00)	4%
Exchequer Development	11,682,523,636.00	10,678,728,230.00	(1,003,795,406.00)	9%
Proceeds from Domestic Borrowings	Nil	364,264,428.00	364,264,428.00	100%
Proceeds from foreign borrowings	100,000,000	71,614,219.00	(28,385,781.00)	28%
Proceeds from Sale of assets	104,814,480.00	63,143,019.00	(41,671,461.00)	40%
Other Receipts	109,600,000.00	3,459,700.00	(106,140,300.00)	97%
<b>Total</b>	<b>20,685,933,405.00</b>	<b>19,517,509,596.00</b>	<b>1,168,423,809.00</b>	<b>6%</b>

#### Recurrent and Development Revenue

The Ministry's approved recurrent budget reflected exchequer receipts of Kshs.8,688,995,289.00, however the actual receipts amounted to Kshs.8,336,300,000.00 resulting to a shortfall of Kshs.352,695,289.00 or 4%. The shortfall was largely attributable to failure to receive exchequer issues.

Similarly, the Ministry had budgeted for development revenue of Kshs.11,682,523,636.00 but received Kshs.10,678,728,230.00 resulting in a shortfall of Kshs.1,003,795,406.00 or 9%. The shortfall was attributed to lengthy World Bank procedures which affected receipts for the Children's Department and the Social Protection Secretariat.

#### Appropriation in Aid (AIA)

Further, the Ministry collected Kshs.364,264,428.00 in respect of proceeds from domestic borrowings which had not been budgeted for. In addition, three (3) items with a total budget of Kshs.314,414,480.00 only collected Kshs.138,216,938.00

resulting to a shortfall of Kshs.176,197,542.00 or 56%. Except for the under collection of Kshs.106,140,300.00 in respect of other receipts which has been attributed to expected Appropriation in Aid (AIA) from the National Industrial Training Authority (NITA) which was however not remitted but utilised at source.

The exchequer underfunding and under collection of AIA impacts negatively on the planned and budgeted services and development projects.

## 1.2 Expenditure

Item	Budget (Kshs)	Actual (Kshs)	(Over)/ under (Kshs)	Over/ under %
Compensation of Employees	1,634,737,004.00	1,464,174,175.00	170,562,829.00	10%
Use of goods and Services	3,300,679,827.00	2,383,893,325.00	916,786,502.00	28%
Transfers to Other Govt Units	14,198,172,129.00	13,369,389,033.00	828,783,096.00	6%
Other Grants and Transfers	400,812,933.00	400,257,669.00	555,264.00	0.1%
Acquisition of Assets	1,131,880,500.00	732,217,814.00	399,662,686.00	35%
<b>Total</b>	<b>20,666,282,393.00</b>	<b>18,349,932,016.00</b>	<b>2,316,350,377.00</b>	<b>11%</b>

The Ministry had budgeted to spend Kshs.20,666,282,393.00 but actual expenditure amounted to Kshs.18,349,932,016.00. The under expenditure was attributed to late receipt of exchequer issues leading to pending bills and unimplemented projects and services.

## 2. Differences between the amounts transferred to Other Government Units

The statement of receipts and payments reflects a figure of Kshs.13,726,714,725.00 as transfers to other Government units. This amount differs with the trial balance figure of Kshs.13,342,765,032.00 by an unexplained difference of Kshs.338,949,693.00. Further, analysis of the amounts transferred to other Government units indicated a figure of Kshs.13,726,714,725.00 while the audited financial statements for the respective entities reflect total receipts of Kshs.13,577,618,556.00 resulting to differences of Kshs.570,849,425.00 (over) and Kshs.432,367,834.00 (under) as follows:

### Transfers to other Government units

Entity	Ministry F/S Kshs.	Entity F/S Kshs.	Over Kshs.	Under Kshs.
OVC-CT	6,037,521,647	5,466,672,222	570,849,425	-
Older Persons-OP-CT	5,217,830,000	5,637,990,334	-	420,160,334
NCPWD	1,223,400,000	1,223,400,000	-	-
NCCS	56,200,000	57,792,500	-	12,207,500
NITA	425,500,578	425,500,579	-	-
CWSK	761,250,000	761,250,000	-	-
DOSH FUND	5,012,500	5,012,500	-	-
<b>TOTAL</b>	<b>13,726,714,725</b>	<b>13,577,618,556</b>	<b>570,849,425</b>	<b>432,367,834</b>

The material differences between the Ministry records and the other units have not been reconciled or explained. As a result, the accuracy, propriety and accountability of the transfers to other Government Units could not be confirmed.

### 3. Pending Bills

The pending bills amounted to Kshs.362,447,830.10 for both the Recurrent and Development Vote 1141 which were carried forward to 2015/2016 financial year. Had the bills been settled and expenditure charged to the account for FY 2014/15, the statement of receipts and payments would have reflected Kshs.733,426,965.90 instead of Kshs.1,095,874,796.00 now shown. Further the schedule of pending bills did not indicate contract number, invoices and payment vouchers to support the pending bills.

Further during the year 2014/2015, the Ministry paid debts totalling Kshs.5,291,190.00 comprising of Kshs.2,424,690.00 for advertising and Kshs.2,866,500 for flowers relating to the period between 2011-2013. It was observed that these debts had never been declared as pending bills in the previous financial years.

Consequently, the validity and propriety of the pending bills of Kshs.362,447,830.10 and the debts paid of Kshs.5,291,190.00 could not be confirmed as at 30 June 2015.

### 4. Irregular Lease Payments

During the year under review, the Ministry of Labour, Social Security and Services paid Kshs.68,046,579.00 for the rented office spaces at Social Security House. However, a review of the lease agreements for the respective floors rented revealed that the actual payments totaled to Kshs.27,750,737.40 while the total amount according to the lease agreements should have been Kshs.26,070,781.92. The resultant overpayment of Kshs.1,679,955.48 has not been recovered or explained.

Further, payments totalling Kshs.12,171,508.80 were below the amounts in the respective lease agreement total of Kshs.16,639,968.00 by Kshs.4,468,459.20. In addition, two lease agreements were not availed for audit review for payments totalling Kshs.22,983,886.20.

In the circumstances, the accuracy, validity and propriety of the lease payments could not be ascertained as at 30 June 2015.

## **5. Irregular and Inconsistent Basic Salaries**

(i) Analysis of the payroll data provided revealed that one hundred and ninety nine (199) officers were earning a higher basic salary than what was stipulated in the salary scale structure for their job groups which as at 30 June 2015 totalled to Kshs.8,959,195.15. No explanation has provided for the irregular and inconsistent basic salaries.

### **(ii) Comparison of IPPD Payroll Records with the Trial Balance**

Further, the IPPD payroll records reflected total employee compensation of Kshs.1,517,668,269.00 while the trial balance reflected Kshs.1,464,174,175.00 resulting into a difference of Kshs.53,494,095.00. No reconciliation or explanation has been was given for the difference between the two sets of records.

In the circumstance, the accuracy and propriety of the employee compensation could not be confirmed as at 30 June 2015.

## **6. Outstanding Imprests**

The statement of financial assets for the year ended 30 June 2015 reflects a balance of Kshs.12,089,334.25 relating to outstanding imprests while imprests records reviewed indicated a balance of Kshs.7,689,711.60. The resultant difference of Kshs.4,399,622.65 has not been reconciled or explained. Further, imprests totalling Kshs.714,749.90 have been outstanding since financial year 2013/2014. In addition, imprests amounting to Kshs.1,574,988.00 were issued to officers before surrender of previous imprests.

No reasons have been provided for failure to adhere to the financial regulations governing the issuance of imprests and the propriety of the imprest variance of Kshs.4,399,622.65 as at 30 June 2015.

## **7. Accuracy and Completeness of the Financial Statements**

### **7.1 Unconfirmed Cash Balances**

The statement of assets reflect a cash balance of Kshs.300,766.00 (Note 22B) however, the Ministry did not provide corresponding IFMIS records of the cashbook balance as at 30 June 2015. In the absence of the IFMIS cashbook balance, the accuracy of the cash balance of Kshs.300,766.00 shown in the statement of assets could not be ascertained.

Further, the trial balance reflects under cash and bank account balances of Kshs.7,849,689,410.55, Kshs.22,441,960,679.80 and Kshs.32,200,285.00 for recurrent, development and cash in hand respectively which have been omitted in the financial statements as at 30 June 2015. No explanation has been given for the omission.

## 7.2 District Suspense Balances

The statement of assets reflects district suspense account balance of Kshs.2,606,855,375.00 which differed with the trial balance figure of Kshs.1,696,801,417.65 by Kshs. 910,053,957.00. Further, the analyses provided in support of the district suspense balance indicates a figure of Kshs.1,099,103,652.20 resulting to a difference of Kshs.1,507,751,722.80. The differences have not been reconciled or explained.

In view of the foregoing, the accuracy and completeness of the financial statements as at 30 June 2015 could not be ascertained.

## 8 National Council for Children Services

The National Council for Children Services is a department under the Ministry of Labour, Social Security and Services.

### 8.1 Unsupported Disbursements to various Adoption Societies and Children Charitable Institutions

During the year 2014/2015, grants totalling Kshs.8,200,000.00 were disbursed to various Adoption Societies and Children Charitable Institutions. However, there was no budget/work plan indicating how the grants were to be utilised and in a few expenditure returns seen the funds were used to buy cars, computers, travelling, seminars and workshops. Further, the criteria used to identify the beneficiary organizations have not been disclosed. In addition, an itemized budget showing how the grants were to be utilized and disclosure of the identification criteria and location of the respective institutions has not been provided for audit review. The beneficiary institutions were:

#### Grants to Adoption Societies and Children Charitable Institutions

P.V.NO.	DATE	PAYEE	AMOUNT -KSHS.
2170	28.01.15	Little Angels Network	2,000,000.00
2170	28.01.15	Kenya To Kenya Peace Initiative	2,000,000.00
2170	28.01.15	Kenya Children's Home	2,000,000.00
2170	28.01.15	Buckner Adoption Society	2,000,000.00
5355	29.06.15	Amani Na Wema Children's Home	200,000.00
		<b>Total</b>	<b>8,200,000.00</b>

In the circumstances, it has not been possible to confirm whether grants totalling Kshs.8,200,000.00 went to the rightful beneficiaries and were used for the benefit of the adopted children.

### 8.2. Unsupported Expenditure

Audit of records maintained at the Embu West Sub-County Children's Office revealed that the office incurred expenditure totalling Kshs.756,100.00 on travelling expenses, motor vehicle repairs, and on general goods and services of

Kshs.299,400.00, Kshs.265,500.00 and Kshs.191,200.00 respectively. However, no documentary evidence was provided to support the expenditure figures.

In the absence of supporting documents, the propriety of the Kshs.756,100.00 expenditure could not be confirmed.

### **8.3. Doubtful Imprests**

The imprests register maintained at National Council for Children Services offices revealed that imprests warrants totalling to Kshs.4,163,786.00 had not been recorded in the imprests register and therefore not accounted for. Further, imprests totalling Kshs.3,640,301.00 were surrendered without following the required authorization and accounting procedures necessary for the management and control of imprests. The surrenders therefore were not in accordance with the Government regulations governing the issuance of imprests.

In the circumstances, the validity and propriety of the expenditure incurred through imprests totalling Kshs.7,804,087.00 could not be authenticated as at 30 June 2015.

### **8.4. Cash Balance**

The cashbook of the National Council for Children Services reflected a cash balance of Kshs.9,462,402.80 as at 30 June 2015. However;

- i. Examination of the cashbook revealed that payments totalling Kshs.15,180,870.00 were entered in the cashbook but, no payment vouchers were made available for audit review to support the payments.
- ii. Further, payments totalling Kshs.6,216,188.00 for the period 1 July 2014 to 30 June 2015 had not been posted in the cashbook.
- iii. Although the cashbook had a closing balance of Kshs.134,767.00 as at 30 June 2014, the opening balance for the year 2014/2015 reflected Kshs.513,650.95 resulting to an unexplained difference of Kshs.378,883.95.
- iv. In addition, the cashbook closing balance of Kshs.9,462,402.80 as at 30 June 2015 was not certified by the annual Board of Survey Committee as required and no monthly bank reconciliation statements for the year 2014/2015 were produced for audit review.

In view of the foregoing, the accuracy of the National Council for Children Services cash balance of Kshs.9,462,402.80 as at 30 June 2015 could not be confirmed.

## **9. Incomplete Research Institute Office Complex – Occupational Safety and Health Services**

The Directorate of Occupational Safety and Health Services (DOSHS) is a department of the Ministry of Labour and East African Affairs concerned with factory inspection, workers health and safety at work. In the year 2009/2010, the Directorate made a proposal to the Ministry for construction of a research institute office complex to

assist it keep abreast with changing issues in as far as work environment, health and safety of workers is concerned.

### Construction works

The construction of the project commenced on 28 February 2010 at an estimated cost of Kshs.480,000,000 however, the expected completion date was not specified.

### Delay in completion of construction works due to implementation of builders works in phases

Although the construction of this project started in the financial year 2009/2010 the project is still not complete seven (7) years later. The builders' works were divided into five (5) phases with the construction being advertised, evaluated and awarded to different contractors per floor as follows:

Phase	Firm awarded	Contract period	Start date	Completion date	Contract sum (Kshs)
Phase 1	Lunao Enterprises Basement, Ground and 1 <sup>st</sup> Floor	15/3/2010 - 15/10/2010	15/3/2010	14/8/2012	71,239,810.00
Phase 2	Makuyu Construction Ltd 2 <sup>nd</sup> and 3 <sup>rd</sup> Floor	17/7/2012- 17/7/2013	17/7/2012	30/4/2014	77,931,974.40
Phase 3	Bluestream Enterprises 4 <sup>th</sup> and Upper Level Floors	15/5/2014 - 15/9/2014	15/5/2014	18/11/2014	34,242,682.17
Phase 4	Bluestream Enterprises Ramp, Fittings, Electrical & Mechanical Installations	3/3/2015 - 22/6/2015	3/3/2015	28/12/2015	140,377,360.60
Phase 5	Finishing Works not awarded				

However, approval by the Ministerial Tender Board Committee and rationale for this mode of construction has not been provided for audit review.

The implementation of builders' works starting with the basement ground and first floor being done by a different contractor from the second and third floor, fourth and upper levels has led to delay, escalation of advertising and tendering costs and contract variations as follows:

### Contract variations

The original contract sums were varied several times and amounted to Kshs.20,006,737.78 up to phase three (3) as indicated below:

Phase	Contract sum (Kshs)	Variation Order (Kshs)	Total (Kshs)
Phase 1	64,536,284.34	6,703,525.66	71,239,810.00
Phase 2	68,126,344.40	9,805,630.00	77,931,974.40
Phase 3	30,751,100.05	3,497,582.12	34,242,682.17
Phase 4	140,377,360.60	<b>On-going</b>	140,377,360.60

Phase 5	<b>At tendering stage</b>		
<b>Total</b>	<b>303,791,089.40</b>	<b>20,006,737.78</b>	<b>323,791,827.20</b>

### Poor workmanship and record keeping

An audit inspection undertaken on 10 February, 2016, revealed that the signage listing the contractors had not been erected as required and evidence of poor workmanship was observed especially the construction of basement, ground and first floor as follows:-

#### Phase 1

Phase one involved the construction of the basement, ground and first floor however, tender documents, site meetings and progress reports were poorly maintained making the project file not possible to follow. Phase 1 was supposed to start on 15 March 2010 and end on 15 October 2010, a period of 30 weeks. However, the contract was terminated on 14 August 2012 which was one year and ten months beyond the agreed completion dates. No final account was issued by the project manager indicating the work done as per the BQs and work not done and the handing over minutes were also not seen.

#### Phase II and III

The same scenario was observed in phase II and III where the start and completion dates were exceeded and no final accounts were prepared discharging the contractors and handing over minutes were also not availed for audit review.

The basement floor constructed at a total cost of Kshs.71,239,810.00 was at the time of the audit inspection, full of drainage water due to poor waterproofing, poorly reinforced concrete base which was as at the time of the audit being reconstructed by the contractor for phase four (4). The foundation of the building was therefore not properly done and the stability of the building is questionable thus endangering the safety of workers of which the directorate is mandated to inspect/detect in other work places. Available information obtained indicated that a submersible pump has been installed for pumping water from the basement.

Bills of Quantities (BQs) for phase 1 were also not availed for audit review while those for the other phases were scanty. The total cost of advertising for each phase could not be established owing to the absence of the necessary documentations. A site clearance (Element No. 1) Bill of Quantities made available in respect of M/s Lunao Enterprises indicated provisional sums totalling Kshs.22,010,000.00 which could not be confirmed as follows:

<b>Provisional Sums</b>	<b>Amount (Kshs)</b>
Prime cost sum for both electrical and mechanical works	8,500,000.00
Main contractors profits (3%)	255,000.00
Main contractors attendance	255,000.00
Project management expenses	500,000.00

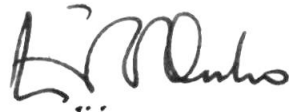
JBC fluctuations	5,000,000.00
Contingencies	7,500,000.00
<b>Total</b>	<b>22,010,000.00</b>

The project cost is likely to escalate from the estimated cost of Kshs.480,000,000.00 considering that work on phase four (IV) has not been completed and the contractor was not on site and phase five (V) is yet to be awarded after being advertised.

In view of the foregoing, the propriety of the contract costs and value for money of the works carried out as at 30 June 2015 could not be confirmed.

### **Qualified Opinion**

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



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

**NAIROBI**

**27 June 2016**

**MINISTRY OF LABOUR SOCIAL SECURITY AND SERVICES**

**Reports and Financial Statements**

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

**VI. STATEMENT OF CASHFLOW**

		<b>2014 - 2015</b>	<b>2013 - 2014</b>
		<b>Kshs</b>	<b>Kshs</b>
Tax Revenues	1		
Social Security Contributions	2		
Proceeds from Domestic and Foreign Grants	3		
Exchequer Releases	4	19,015,028,230	13,021,201,090
Transfers from Other Government Entities	5		
Reimbursements and Refunds	9		
Returns of Equity Holdings	10		
Other Revenues	11	3,529,450	2,531,391
<b>Payments for operating expenses</b>			
Compensation of Employees	12	1,464,174,175	1,571,129,273
Use of goods and services	13	2,383,893,326	1,153,119,085
Interest payments			
Subsidies	14		15,334,767
Transfers to Other Government Units	15	13,445,026,274	
Other grants and transfers	16	400,257,669	9,454,685,474
Social Security Benefits	17		2,803,749
Finance Costs, including Loan Interest	20		
Other Expenses	21		108,662,933
<b>Adjusted for:</b>			
Adjustments during the year		1,233,426,663	528,086,425
Changes in Advance		282,765,217	251,664,565
<b>Net cash flow from operating activities</b>		<b>374,544,790</b>	<b>61,753,789</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	8	66,754,373	-36,984,914
Acquisition of Assets	18	732,217,813	125,840,025
<b>Net cash flows from Investing Activities</b>		<b>665,463,440</b>	<b>88,855,111</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
Proceeds from Domestic Borrowings	6	364,517,781	66,115,306
Proceeds from Foreign Borrowings	7	71,614,219	
Repayment of principal on Domestic and Foreign borrowing	21	0	96,271,752
<b>Net cash flow from financing activities</b>		<b>436,132,000</b>	<b>162,387,058</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>209,350,212</b>	<b>11,778,158</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>158,227,216</b>	<b>146,449,059</b>
<b>Cash and cash equivalent at END of the year</b>		<b>367,577,428</b>	<b>158,227,217</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30<sup>th</sup> September, 2015 and signed by:




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

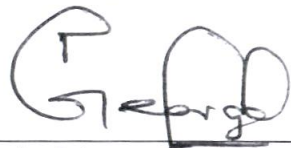
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Tax Receipts						
Social Security Contributions						
Proceeds from Domestic and Foreign Grants	74,200,000	14,200,000	60,000,000	0	60,000,000	0
Exchequer releases	19,794,658,925	576,860,000	20,371,518,925	19,015,028,230	1,356,490,695	93%
Transfers from Other Government Entities						
Proceeds from Domestic Borrowings						
Proceeds from Foreign Borrowings	100,000,000		100,000,000	71,614,219	28,385,781	72%
Proceeds from Sale of Assets	36,814,480	68,000,000	104,814,480	66,754,373	38,060,107	64%
Reimbursements and Refunds						
Returns of Equity Holdings						
Other Receipts	90,850,000	18,750,000	109,600,000	3,529,450	106,070,550	3%
<b>PAYMENTS</b>						
Compensation of Employees	1,661,809,096	-24,000,000	1,637,809,096	1,464,174,175	173,634,921	89%
Use of goods and services	2,851,579,827	449,100,000	3,300,679,827	2,383,893,326	916,786,501	72%
Interest payments						
Subsidies						
Transfers to Other Government Units	13,965,861,129	232,310,000	14,198,171,129	13,445,026,274	753,144,855	95%
Other grants and transfers	410,812,933	-8,000,000	402,812,933	400,257,669	2,555,264	99%
Social Security Benefits						
Acquisition of Assets	1,206,460,420		1,206,460,420	732,217,813	474,242,607	61%
Finance Costs, including Loan Interest						

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Repayment of principal on Domestic and Foreign borrowing						
Other Payments						
<b>TOTALS</b>	<b>20,096,523,405</b>	<b>649,410,000</b>	<b>20,745,933,405</b>	<b>18,425,569,257</b>	<b>2,320,364,148</b>	<b>89%</b>

- i. *The Under Collection of other Receipts by Kshs 106,140,300 which is 96.78% of the budgeted figure of Kshs 109,600,000 Is due to double budgeting of the same item by the National Industrial Training Authority(NITA) who collected and utilized the same as A.I.A*

The entity financial statements were approved on \_30<sup>th</sup> September,2015 and signed by:

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

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

## VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Tax Receipts						
Social Security Contributions						
Proceeds from Domestic and Foreign Grants						
Exchequer releases	8,368,995,289	320,000,000	8,688,995,289	8,336,300,000	352,695,289	96
Transfers from Other Government Entities						
Proceeds from Domestic Borrowings						
Proceeds from Foreign Borrowings						
Proceeds from Sale of Assets	36,814,480	68,000,000	104,814,480	66,754,373	38,060,107	64
Reimbursements and Refunds						
Returns of Equity Holdings						
Other Receipts	90,850,000	18,750,000	109,600,000	3,529,450	106,070,550	3.2
<b>PAYMENTS</b>						
Compensation of Employees	1,649,909,096	-24,000,000	1,625,909,096	1,461,876,775	164,032,321	90
Use of goods and services	1,552,070,753	469,250,000	2,021,320,753	1,680,008,369	341,312,384	83
Interest payments						
Subsidies						
Transfers to Other Government Units	4,859,287,067	-80,500,000	4,778,787,067	4,715,704,186	63,082,881	99
Other grants and transfers	410,812,933	-8,000,000	402,812,933	400,257,670	2,555,263	99
Social Security Benefits						
Acquisition of Assets	24,579,920	50,000,000	74,579,920	54,005,683	20,574,237	72
Finance Costs, including Loan Interest						

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Repayment of principal on Domestic and Foreign borrowing						
Other Payments						
<b>TOTALS</b>	<b>8,496,659,769</b>	<b>406,750,000</b>	<b>8,903,409,769</b>	<b>8,311,852,683</b>	<b>591,557,086</b>	<b>93</b>

Notes

- (a) Under Collection of A.I.A was as a result of Double budgeting both by the Ministry and NITA  
 (b) The Under Utilisation of under the Acquisition of Assets item is due to late Revised budget II and lack of Exchequer

The entity financial statements were approved on \_30<sup>th</sup> September, 2015 and signed by:

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

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

## IX. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Tax Receipts						
Social Security Contributions						
Proceeds from Domestic and Foreign Grants	74,200,000	-14,200,000	60,000,000	0	60,000,000	0
Exchequer releases	11,425,663,636	256,860,000	11,682,523,636	10,678,728,230	1,003,795,406	91.41
Transfers from Other Government Entities						
Proceeds from Domestic Borrowings						
Proceeds from Foreign Borrowings	100,000,000		100,000,000	71,614,219	28,385,781	71.61
Proceeds from Sale of Assets						
Reimbursements and Refunds						
Returns of Equity Holdings						
Other Receipts						
<b>PAYMENTS</b>						
Compensation of Employees	11,900,000		11,900,000	2,297,400	9,602,600	19.31
Use of goods and services	1,299,509,074	-20,150,000	1,279,359,074	703,884,956	575,474,118	55
Interest payments						
Subsidies						
Transfers to Other Government Units	9,106,574,062	312,810,000	9,419,384,062	8,653,684,847	765,699,215	92
Other grants and transfers						
Social Security Benefits						
Acquisition of Assets	1,181,880,500	-50,000,000	1,131,880,500	678,212,131	453,668,369	59.92
Finance Costs, including Loan Interest						

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Repayment of principal on Domestic and Foreign borrowing						
Other Payments						
<b>TOTALS</b>	<b>11,599,863,636</b>	<b>242,660,000</b>	<b>11,842,523,636</b>	<b>10,038,079,334</b>	<b>1,804,444,302</b>	<b>85</b>



Principal Secretary



Principal Accounts Controller

**X. SUMMARY STATEMENT OF PROVISIONINGS**

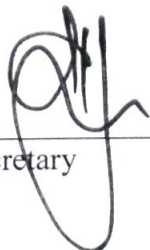
- Details of General Accounts On Vote

	2014 - 2015 Kshs	2013 - 2014 Kshs
GAV Provisioning account balance	863,953,831	4,609,578,033.56
<b>Total</b>	<b>863,953,831</b>	<b>4,609,578,033.56</b>

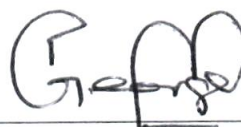
- Details of Exchequer Provisioning

	2014 - 2015 Kshs	2013 - 2014 Kshs
Exchequer Provisioning balance	1,356,490,695	4,019,952,249
<b>Total</b>	<b>1,356,490,695</b>	<b>4,019,952,249</b>

Principal Secretary



Principal Accounts Controller



## **XI. SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

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

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

### **2. Recognition of revenue and expenses**

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

### **3. In-kind contributions**

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

### **4. Cash and cash equivalents**

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

**5. Accounts Receivable**

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

**6. Accounts Payable**

For the purposes of these financial statements, deposits and retentions held on behalf of third parties has been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements.

**7. Non Current assets**

Non Current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the entity fixed asset register a summary of which is provided as a memorandum to these financial statements.

**8. Pending bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Ministry at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

**9. Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The Ministry's budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the Ministry's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**10. Comparative figures**

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

**11. Subsequent events**

Events subsequent to submission of the financial year end financial statements to the National Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of National Treasury.

**MINISTRY OF LABOUR SOCIAL SECURITY AND SERVICES**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015 (Kshs'000)**

**XII. NOTES TO THE FINANCIAL STATEMENTS**

**1 TAX REVENUES**

	2014 - 2015 Kshs	2013 - 2014 Kshs
Taxes on Income, Profits and Capital Gains		
Taxes on Property		
Taxes on Goods and Services		
Taxes on International Trade and Transactions		
Other Taxes (not elsewhere classified)		
<b>Total</b>	<b>0</b>	<b>0</b>

**2 SOCIAL SECURITY CONTRIBUTIONS**

	2014 - 2015 Kshs	2013 - 2014 Kshs
Receipts for Health Insurance Contribution		
Receipts to NHIF for Health Insurance Contributions		
Receipts from Govt Employees to Social & Welfare Schemes in Govt		
<b>Total</b>	<b>0</b>	<b>0</b>

**3 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS**

Name of Donor	Date received	Amount in foreign currency	2014 - 2015 Kshs	2013 - 2014 Kshs
<b>Grants Received from Bilateral Donors (Foreign Governments)</b>				
(Insert name of donor)				
(Insert name of donor)				
<b>Grants Received from Multilateral Donors (International Organisations)</b>				
(Insert name of donor)				
(Insert name of donor)				

**MINISTRY OF LABOUR SOCIAL SECURITY AND SERVICES****Reports and Financial Statements****For the year ended June 30, 2015 (Kshs'000)***NOTES TO THE FINANCIAL STATEMENTS (Continued)***4 EXCHEQUER RELEASES**

	<b>2014 - 2015</b>	<b>2013 - 2014</b>
	<b>Kshs</b>	<b>Kshs</b>
Total Exchequer Releases for quarter 1	724,000,000	2,063,004,000
Total Exchequer Releases for quarter 2	6,279,690,000	3,174,392,090
Total Exchequer Releases for quarter 3	4,905,729,550	3,050,000,000
Total Exchequer Releases for quarter 4	7,105,608,680	4,733,805,000
<b>Total</b>	<b>19,015,028,230</b>	<b>13,021,201,090</b>

**5 TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

<b>Description</b>	<b>2014 - 2015</b>	<b>2013 - 2014</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers from Central government entities (insert name of budget agency) (insert name of budget agency)		
Transfers from Counties (insert name of budget agency) (insert name of budget agency)		
<b>TOTAL</b>	<b>0</b>	<b>0</b>

**6 PROCEEDS FROM DOMESTIC BORROWINGS**

	<b>2014 - 2015</b>	<b>2013 - 2014</b>
	<b>Kshs</b>	<b>Kshs</b>
Borrowing within General Government		
Borrowing from Monetary Authorities (Central Bank)		
Other Domestic Depository Corporations (Commercial Banks)		
Borrowing from Other Domestic Financial Institutions		
Borrowing from Other Domestic Creditors	364,517,781	66,115,306
<b>Total</b>	<b>364,517,781</b>	<b>66,115,306</b>

**MINISTRY OF LABOUR SOCIAL SECURITY AND SERVICES****Reports and Financial Statements****For the year ended June 30, 2015 (Kshs'000)***NOTES TO THE FINANCIAL STATEMENTS (Continued)***7 PROCEEDS FROM FOREIGN BORROWINGS**

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Foreign Borrowing – Draw-downs Through Exchequer		
Foreign Borrowing - Direct Payments	71,614,219	96,271,752
Foreign Currency and Foreign Deposits		
<b>Total</b>	<b>71,614,219</b>	<b>96,271,752</b>

**8 PROCEEDS FROM SALE OF ASSETS**

	2014 – 2015	2013 – 2014
	Kshs	Kshs
Receipts from the Sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment		
Receipts from the Sale Plant Machinery and Equipment		
Receipts from Sale of Certified Seeds and Breeding Stock		
Receipts from the Sale of Strategic Reserves Stocks		8,250,905
Receipts from the Sale of Inventories, Stocks and Commodities	66,754,373	28,734,009
Disposal and Sales of Non-Produced Assets		
Receipts from the Sale of Strategic Reserves Stocks		
<b>Total</b>	<b>66,754,373</b>	<b>36,984,914</b>

**9 REIMBURSEMENTS AND REFUNDS**

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Refund from World Food Programme (WFP)		
Reimbursement of Audit Fees		
Reimbursement on Messing Charges (UNICEF)		
Reimbursement from World Bank – ECD		
Reimbursement from Individuals and Private Organisations		
Reimbursement from Local Government Authorities		
Reimbursement from Statutory Organisations		
Reimbursement within Central Government		
Reimbursement Using Bonds		
<b>Total</b>	<b>0</b>	<b>0</b>

**MINISTRY OF LABOUR SOCIAL SECURITY AND SERVICES****Reports and Financial Statements****For the year ended June 30, 2015 (Kshs'000)***NOTES TO THE FINANCIAL STATEMENTS (Continued)***10 RETURNS OF EQUITY HOLDINGS**

	<b>2014 - 2015</b>	<b>2013 - 2014</b>
	<b>Kshs</b>	<b>Kshs</b>
Returns of Equity Holdings in Domestic Organisations		
Returns of Equity Holdings in International Organisations		
<b>Total</b>	<b>0</b>	<b>0</b>

**11 OTHER REVENUES**

	<b>2014 - 2015</b>	<b>2013 - 2014</b>
	<b>Kshs</b>	<b>Kshs</b>
Interest Received		
Profits and Dividends		
Rents		
Other Property Income		
Sales of Market Establishments		
Receipts from Administrative Fees and Charges	1,750,000	180,000
Receipts from Administrative Fees and Charges - Collected as AIA	1,765,450	1,201,400
Receipts from Incidental Sales by Non-Market Establishments		
Receipts from Sales by Non-Market Establishments		
Receipts from Sale of Incidental Goods	14,000	550,000
Fines Penalties and Forfeitures		
Receipts from Voluntary transfers other than grants		
Other Receipts Not Classified Elsewhere		599,991
<b>Total</b>	<b>3,529,450</b>	<b>2,531,391</b>

**12 COMPENSATION OF EMPLOYEES**

	<b>2014 - 2015</b>	<b>2013 - 2014</b>
	<b>Kshs</b>	<b>Kshs</b>
Basic salaries of permanent employees	987,067,392	1,057,065,570
Basic wages of temporary employees	16,675,744	28,512,259
Personal allowances paid as part of salary	459,849,893	480,947,294
Personal allowances paid as reimbursements	581,146	650,974
Personal allowances provided in kind		100,000
Pension and other social security contributions		118,817
Employer Contributions Compulsory national social security schemes		
Employer Contributions Compulsory national health insurance schemes		
Other Personnel Payments		3,734,359
<b>Total</b>	<b>1,464,174,175</b>	<b>1,571,129,273</b>

**MINISTRY OF LABOUR SOCIAL SECURITY AND SERVICES****Reports and Financial Statements****For the year ended June 30, 2015 (Kshs'000)***NOTES TO THE FINANCIAL STATEMENTS (Continued)***13 USE OF GOODS AND SERVICES**

	<b>2014 - 2015</b>	<b>2013 - 2014</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	74,418,750	30,083,986
Communication, supplies and services	112,272,803	47,091,358
Domestic travel and subsistence	470,150,535	192,572,667
Foreign travel and subsistence	28,913,574	25,623,436
Printing, advertising and information supplies & services	47,765,724	37,022,987
Rentals of produced assets	208,171,370	160,775,330
Training expenses	183,632,176	131,434,293
Hospitality supplies and services	169,639,929	55,732,976
Insurance costs		2,909
Specialised materials and services	188,285,108	158,232,992
Office and general supplies and services	185,381,346	81,443,030
Other operating expenses	344,583,394	77,322,352
Routine maintenance – vehicles and other transport equipment	91,336,845	39,817,601
Routine maintenance – other assets	103,548,679	84,465,906
Fuel Oil and Lubricants	175,793,093	31,497,260
<b>Total</b>	<b>2,383,893,326</b>	<b>1,153,119,083</b>

**14 SUBSIDIES**

<b>Description</b>	<b>2014 - 2015</b>	<b>2013 - 2014</b>
	<b>Kshs</b>	<b>Kshs</b>
Subsidies to Public Corporations <i>See list attached</i> (insert name)		
Subsidies to Private Enterprises <i>See list attached</i> (insert name)		
<b>TOTAL</b>	<b>0</b>	<b>0</b>

**MINISTRY OF LABOUR SOCIAL SECURITY AND SERVICES****Reports and Financial Statements****For the year ended June 30, 2015 (Kshs'000)***NOTES TO THE FINANCIAL STATEMENTS (Continued)***15 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES**

<b>Description</b>	<b>2014 - 2015 Kes</b>	<b>2013 - 2014 Kes</b>
National Council for Children Services		134,767
Foreign Financial Institutions		15,200,000
Transfers to National Government entities (SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300)		
See attached list	13,726,714,725	9,454,685,474 (42,571,480)
Transfers to other levels of Government - Counties (insert name of County) (insert name of County)		
<b>TOTAL</b>	<b>13,726,714,725</b>	<b>9,427,448,761</b>

**16 OTHER GRANTS AND TRANSFERS**

	<b>2014 - 2015 Kshs</b>	<b>2013 - 2014 Kshs</b>
Membership dues and subscriptions to international organizations	8,404,669	
Scholarships and other educational benefits	391,853,000	42,571,480
Emergency relief and refugee assistance		
Grants to small businesses, cooperatives, and self employed		
Grants to foreign government		
<b>Total</b>	<b>400,257,669</b>	<b>42,571,480</b>

**17 SOCIAL SECURITY BENEFITS**

	<b>2014 - 2015 Kshs</b>	<b>2013 - 2014 Kshs</b>
Government pension and retirement benefits		2,803,749
Social security benefits in cash and in kind		
Employer Social Benefits in cash and in kind		
<b>Total</b>	<b>0</b>	<b>2,803,749</b>

**MINISTRY OF LABOUR SOCIAL SECURITY AND SERVICES**

**Reports and Financial Statements**

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**18 ACQUISITION OF ASSETS**

**Non Financial Assets**

	<b>2014 - 2015</b>	<b>2013 - 2014</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings		
Construction of Buildings	227,087,852	30,174,840
Refurbishment of Buildings	57,547,855	24,194,295
Construction of Roads		
Construction and Civil Works		
Overhaul and Refurbishment of Construction and Civil Works		
Purchase of Vehicles and Other Transport Equipment	178,657,584	12,863,955
Overhaul of Vehicles and Other Transport Equipment		16,287,182
Purchase of Household Furniture and Institutional Equipment	527,060	47,453
Purchase of Office Furniture and General Equipment	206,258,918	515,900
Purchase of ICT Equipment, Software and Other ICT Assets		
Purchase of Specialised Plant, Equipment and Machinery	60,518,544	22,299,752
Rehabilitation and Renovation of Plant, Machinery and Equip.		18,929,650
Purchase of Certified Seeds, Breeding Stock and Live Animals		
Research, Studies, Project Preparation, Design & Supervision	1,620,000	527,000
Rehabilitation of Civil Works		
Acquisition of Strategic Stocks and commodities		
Acquisition of Land		
Acquisition of Intangible Assets		
<b><u>Financial Assets</u></b>		
Domestic Public Non-Financial Enterprises		
Domestic Public Financial Institutions		
Foreign financial Institutions operating Abroad		
Other Foreign Enterprises		
Foreign Payables - From Previous Years		
<b>Total</b>	<b>732,217,813</b>	<b>125,840,027</b>

**19 FINANCE COSTS, INCLUDING LOAN INTEREST**

	<b>2014 - 2015</b>	<b>2013 - 2014</b>
	<b>Kshs</b>	<b>Kshs</b>
Interest Payments on Foreign Borrowings		
Interest Payments on Guaranteed Debt Taken over by Govt		
Interest on Domestic Borrowings (Non-Govt)		
Interest on Borrowings from Other Government Units		
<b>Total</b>	<b>0</b>	<b>0</b>

**MINISTRY OF LABOUR SOCIAL SECURITY AND SERVICES**

**Reports and Financial Statements**

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**20 REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING**

	2014 - 2015 Kshs	2013 - 2014 Kshs
Principal repayments on domestic loans		
Principal repayments on Guaranteed Debt taken over by Government		
Repayments on borrowings from other domestic creditors		
Repayment of Principal from Foreign Lending & On – Lending		
<b>Total</b>	<b>0</b>	<b>0</b>

**21 OTHER EXPENSES**

	2014 - 2015 Kshs	2013 - 2014 Kshs
Budget Reserves		
Civil Contingency Reserves		
Other expenses		108,662,933
	<b>0</b>	<b>108,662,933</b>

**22A: Bank Accounts**

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	Exc rate (if in foreign currency)	2014 - 2015	2013 - 2014
				Kshs	Kshs
Central Bank of Kenya A/C NO.1000181648 Kshs		<i>Recurrent</i>		2,503,651.15	607,600
Central Bank of Kenya Development A/C No.1000181834 Kshs		<i>Development</i>		255,230.45	168,112
Central Bank of Kenya Deposit A/C No. 1000182277 Kshs		<i>Deposit</i>		364,517,780.60	149,785,234
<b>Total</b>				<b>367,276,662.20</b>	<b>150,560,946</b>

**MINISTRY OF LABOUR SOCIAL SECURITY AND SERVICES**

**Reports and Financial Statements**

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**22B: CASH IN HAND**

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Cash in Hand – Held in domestic currency	300,766	100,347
Cash in Hand – Held in foreign currency		
<b>Total</b>	<b>300,766</b>	<b>100,347</b>

**Cash in hand should also be analysed as follows:**

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Ministry Headquarters	300,766	100,347
<b>Total</b>	<b>300,766</b>	<b>100,347</b>

**23: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS**

<i>Description</i>	2014 - 2015	2013 - 2014
	Kshs	Kshs
Government Imprests	12,089,334	7,565,924

**23B: ADVANCES**

Salary Advance	1,309,254	
----------------	-----------	--

**23C: DISTRICT SUSPENSE**

District Suspense	2,606,855,375	1,411,593,885
General Suspense		685,323,155
<b>Total</b>	<b>2,620,253,963</b>	<b>2,104,482,964</b>

**MINISTRY OF LABOUR SOCIAL SECURITY AND SERVICES****Reports and Financial Statements****For the year ended June 30, 2015 (Kshs'000)***NOTES TO THE FINANCIAL STATEMENTS (Continued)***24. ACCOUNTS PAYABLE**

	<b>2014 - 2015</b>	<b>2013 - 2014</b>
	<b>Kshs</b>	<b>Kshs</b>
Deposits		81,499,211
<b>Total</b>		<b>81,499,211</b>

**25. FUND BALANCE BROUGHT FORWARD**

	<b>2014 - 2015</b>	<b>2013 - 2014</b>
	<b>Kshs</b>	<b>Kshs</b>
Opening Bank accounts	150,560,946	139,489,199-
Opening Cash in hand	100,347	
District Suspense	2,096,917,040	1,568,830,615
Imprest	7,565,924	6,959,860
Advances	(81,499,211)	333,163,776
<b>Total</b>	<b>2,173,645,046</b>	<b>1,382,115,898</b>



27 PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

Reference No on the external audit report	Issue/Observation from Auditor	Management Comments	Focal Point Person to resolve the issue Name and Designation	Status (Resolved or not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
374	Under- Collection of Revenue	Under Collection Mainly due to non remittance by NITA	Principal Secretary/Finance Officer	Not Resolved	By June 2016
375	Unsuported Grants Transfers	The error of non capture of NCCS expenditure to be corrected in 2014.2015	Head of Accounting Unit- PAC	Resolved	31st December 2015
376	Inaccurate Opening Balances	The Error of Inaccurate Opening Balances as a result of merger of the two Ministries to be adjusted in 2014.2015 fin. Year	Head of Accounting Unit- PAC	Resolved	31st December 2015
377	Failure to Comply with IPSAS requirements on Preparation of Statement of Assets	Failure to Comply was as a result of amended reporting template The error to be rectified in 2014.2015	Head of Accounting Unit- PAC	Resolved	31st December 2015
378	Incorrect Opening Balances	This was as a result of long uncleared balances for many years for the former Ministries. National Treasury to advise on how to clears the balances	Director General Accounting Services/ Head of Accounting Unit- PAC	Not resolved	By June 2016
379	Omission of Advances in the Opening Balances	To be rectified in 2014.2015 Financial Statements	Head of Accounting Unit- PAC	Resolved	31st December 2015
380	Fund balance brought forward	The difference to corrected in 2014.2015	Head of Accounting Unit- PAC	Resolved	31st December 2015
381	Account Payables	This was as a result of long uncleared balances for many years for the former Ministries. National Treasury to advise on how to clears the balances	Director General Accounting Services/ Head of Accounting Unit- PAC	Not resolved	By June 2016
382	Outstanding Imrests	Amount outstanding is as a result of Officers who left the Ministry before Surrendering	Principal Secretary/Head of Accounting Unit	Not resolved	By June 2016



Principal Secretary



Principal Accounts Controller

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

**MINISTRY OF LABOUR SOCIAL SECURITY AND SERVICES**

**PENDING BILLS AS AT 30TH JUNE 2015**

**RECURENT - HEADQUATERS**

<b>NO</b>	<b>HEAD</b>	<b>PAYEE</b>	<b>DEPARTMENT</b>	<b>AC/NO</b>	<b>AMOUNT</b>
1	0001	KSG	Headquarters	2210711	100,900.00
	0001	Simba Colt	Headquarters	2220101	99,899.95
	0001	KSG	Headquarters	2210802	1,794,520.00
	0001	MFI Document Solutions LTD	Headquarters	2222101	352,500.00
	0001	Riziki   Athimani	Headquarters	2210801	100,000.00
	0001	Evelyn Wambu	Headquarters	2210301	3,219.00
	0001	John Busolo Indiatsi	Headquarters	2210800	20,000.00
	0001	Rosebella K. Arande	Headquarters	2211103	20,000.00
	0001	Stanely M. Mbatha	Headquarters	2210303	144,557.00
	0001	Antony Githinji Nyamu	Headquarters	2220202	130,000.00
	0001	Reddax Solutions	Headquarters	2210603	498,000.00
	0001	Reddax Solutions	Headquarters	2210603	492,000.00
	0001	Reddax Solutions	Headquarters	2210603	495,000.00
	0001	Thrilling Enterprise	Headquarters	2220101	164,700.00
	0001	Cebeth Enterprises	Headquarters	2211305	2,246,458.20
	0001	KSG	Headquarters	2210802	570,024.00
	0001	Macharia Kuria	Headquarters	2110101	8,847.00
	0001	Fibrecom Technologies	Headquarters	2220210	310,000.00
	0001	Primate Tours & Travel	Headquarters	2210801	308,880.00
	0001	Primate Tours & Travel	Headquarters	2210801	257,000.00
	0001	Primate Tours & Travel	Headquarters	2210801	392,000.00
	0001	ICPAK	Headquarters	2210802	74,950.00
	0001	Postal Corporation of Kenya	Headquarters	2210203	39,300.00
	0001	KSG	Headquarters	2210711	29,000.00
	0001	KSG	Headquarters	2210711	29,000.00
	0001	Siaki Office Supplies	Headquarters	2211305	582,237.25
	0001	University of Nairobi	Headquarters	2210711	90,000.00
	0001	Postal Corporation of Kenya	Headquarters	2210203	6,240.00

0001	Postal Corporation of Kenya	Headquarters	2210203	3,320.00
0001	Nairobi City Water & S Co.	Headquarters	2210102	61,213.60
0001	Tomlink Services	Headquarters	2211305	1,127,612.52
0001	Ganya Enterprises	Headquarters	2211305	230,000.00
0001	KSG	Headquarters	2210711	250,000.00
0001	The Directorate Of P S M	Headquarters	2210711	6,516.00
0001	Kenya Insititue Of M	Headquarters	2210711	62,000.00
0001	k I M	Headquarters	2210711	62,000.00
0001	KSG	Headquarters	2210711	29,000.00
0001	BRYK Entepriises	Headquarters	2211001	225,000.00
0001	Techsavvy LTD	Headquarters	2220210	488,000.00
0001	P/S MOLSS & S	Headquarters	2210303	72,500.00
0001	Regina Kamau	Headquarters	2210801	10,000.00
0001	Patrick Murithi		2210808	20,000.00
0001	Jusgat Enterprises	Headquarters	2211015	333,650.00
0001	Cheroma Communication	Headquarters	2210201	525,500.00
0001	Cheroma Communication	Headquarters	2210201	527,000.00
0001	Cebeth Enterprises	Headquarters	2210801	1,300,000.00
0001	Touchline Solutions LTD	Headquarters	2211009	390,000.00
0001	Geoscintex Tabere Crescent	Headquarters	3111107	5,296,800.00
0001	Admiral Security Services LTD	Headquarters	2211305	165,600.00
0001	Frejo Systems Services	Headquarters	2220210	335,000.00
0001	Hekam General Supplies	Headquarters	2211008	810,000.00
0001	Toyota Kenya	Headquarters	2220101	22,302.00
0001	Phelite General Supplies	Headquarters	2211102	48,900.00
0001	Naima Enterprises	Headquarters	2220201	154,205.00
0001	Lucy Pkeimo		2210801	15,000.00
0001	North Coast Beach Hotel	Headquarters	2210712	789,800.00
0001	AIMAT COMPANY LTD	HEADQUATERS	0-1141-000101-2211305	153,120.00
0001	M/S SIMBA COLT	HEADQUATERS	0-1141-000101-2220101	49,196.75
0001	M/S COOPERATIVE COLLEGE OF KENYA	HEADQUATERS	0-1141-000101-2210303	102,302.00
0001	PRECISE PRIDE CLEANING SOLUTION LTD	HEADQUATERS	0-1141-000101-2211305	679,597.00
0001	KENYA SCHOOL OF GOVERNMENT(KABET	HEADQUATERS	0-1141-000101-2210702	29,000.00

0001	PRIMES GENERAL MERCHANTS	HEADQUATERS	0-1141-000101-2220101	178,250.00
0001	TIMCOM ENTERPRISES	HEADQUATERS	0-1141-000101-2220202	50,000.00
0001	UTALII HOTEL	HEADQUATERS	0-1141-000101-2210302	24,000.00
0001	LIQUID TELECOMMUNICATION(K) LTD	HEADQUATERS	0-1141-000100-2210202	1,589,200.00
0001	NAKUMATT HOLDINGS	HEADQUATERS	0-1141-000101--2211103	80,325.00
0001	NORTH POLE GENERAL SUPPLIES ENTERPRISE	HEADQUATERS	0-1141-000101-2211101	52,500.00
0001	M/S CHEROMA COMMUNICATION	HEADQUATERS	0-1141-000101-2210201	12,000.00
0001	MFI DOCUMENT SOLUTIONS	HEADQUATERS	0-1141-000101-2210802	198,099.00
0001	KAFAME ENTERPRISES	HEADQUATERS	0-1141-000101-2220101	330,000.00
0001	JEJE AGENCY	HEADQUATERS	0-1141-000101-2211102	577,000.00
0001	GOVERNMENT PRINTERS	HEADQUATERS	0-1141-000101-2210502	464,000.00
0001	SCHOLASTIC NDAMBULA	HEADQUATERS	0-1141-000101-2210301	52,913.00
0001	KENYA INSTITUTE OF MANAGEMENT	HEADQUATERS	0-1141-000101-2210701	62,000.00
0001	PUBLIC TRUSTEE NAKURU	HEADQUATERS	0-1141-000101-2710101	4,107.00
0001	PUBLIC TRUSTEE KIRINYAGA	HEADQUATERS	0-1141-000101-2210101	5,512.00
0001	PUBLIC TRUSTEE SIAYA	HEADQUATERS	0-1141-000101-2110101	1,400.00
0001	PUBLIC TRUSTEE UASINGISHU	HEADQUATERS	0-1141-000101-2110101	4,576.00
0001	ABIGAEI NYARIBO	HEADQUATERS	0-1141-000101-2210307	12,420.00
0001	STEPHEN SIMBA PUNDO	HEADQUATERS	0-1141000101-2210307	19,350.00
0001	CHEROMA COMMUNICATION	HEADQUATERS	0-1141-000101-2210201	19,350.00
0001	EDWARD I LUVUSI	HEADQUATERS	0-1141-000101-2210101	31,639.00
0001	BANZI AGENCY	HEADQUATERS	0-1141-000101-2220202	307,241.00
0001	PURITY WAMUYU	HEADQUATERS	0-1141-000101-2210808	20,000.00
0001	UNIGLOBE NORTHLINE TRAVEL	HEADQUATERS	0-1141-000101-2210901	116,950.00
0001	UNIGLOBE NORTHLINE TRAVEL	HEADQUATERS	0-1141-000101-2210301	38,900.00
0001	TOYOTA KENYA	HEADQUATERS	0-1141-000101-2220101	349,995.00
0001	RITAX ENTERPRISES	HEADQUATERS	0-1141-000101-2211102	48,700.00
0001	AIMAT COMPANY LTD	HEADQUATERS	0-1141-000101-2211305	153,120.00
0001	MS CMC MOTORS GROUP	HEADQUATERS	01141000101-2220101	80,661.75
0001	SIAKI OFFICE SUPPLIES	HEADQUATERS	0-1141-000101-2211305	653,840.00
0001	BEJUS ENTERPRISE	HEADQUATERS	0-1141-000101-2211102	362,960.00
0001	SURGICAL AND DISPOSABLE E.A LTD	HEADQUATERS	0-1141-000101-2211001	1,350,000.00
0001	DELKO INVESTMENTS	HEADQUATERS	0-1141-000101-2210603	444,000.00

0001	SARITAH GENERAL MERCHANTS	HEADQUATERS	0-1141-000101-2211016	310,150.00
0001	WELAS ENTERPRISE	HEADQUATERS	0-1141-000101-3110202	980,000.00
0001	MS DT DOBIE	HEADQUATERS	0-1141-000101-3110202	351,132.95
0001	SIAKI OFFICE SUPPLIES	HEADQUATERS	0-1141-000101-2211305	415,883.75
0001	ANCHOR SECURITY SERVICES LTD	HEADQUATERS	0-1141-000101-2211305	98,832.00
0001	SIAKI OFFICE SUPPLIES	HEADQUATERS	0-1141-000101--2211305	415,883.75
0001	LEKHA TRADING COMPANY LTD	HEADQUATERS	0-1141-000101-2210201	80,400.00
0001	PRIMATE TOURS AND TRAVEL	HEADQUATERS	0-1141-000101-2210301	56,020.00
0001	CHEROMA COMMUNICATION	HEADQUATERS	0-1141-000101-2210201	4,220,000.00
0001	ANCHOR SECURITY SERVICES LTD	HEADQUATERS	0-1141-000101-2211305	494,160.00
0001	SIAKI OFFICE SUPPLIES	HEADQUATERS	0-1141-000101-2211305	415,883.75
0001	CHARLES ODHIAMBO	HEADQUATERS	0-1141-000101-2210302	24,960.00
0001	PAUL KIPKIRUI BETT	HEADQUATERS	0-1141-000101-221103	18,300.00
0001	JEPSCO SERVICES AND RENOVATIONS	HEADQUATERS	0-1141-000101-2211305	1,588,294.00
0001	JULIET NASIMIYU	HEADQUATERS	0-1141-000101-2210307	24,900.00
0001	LIZSOL CHEM COMPANY	HEADQUATERS	0-1141-000101-2211101	351,810.00
0001	RITAX ENTERPRISES	HEADQUATERS	0-1141-000101-2211102	319,000.00
0001	PAUL M MUTUKU	HEADQUATERS	0-114100101-2210303	5,500.00
0001	BANZI AGENCY	HEADQUATERS	0-1141-00010-2220202	307,241.00
0001	EASTEVEER AGENCIES	HEADQUATERS	0-1141-000101-2211016	1,073,000.00
0001	STANKLEAN COMMERCIALS LTD	HEADQUATERS	0-1141-000101-3111107	1,920,000.00
0001	CHARLES N MWINAMI	HEADQUATERS	0-1141-000101-2110311	30,510.00
0001	BILLY WASHIKA	HEADQUATERS	0-1141-000101-2210701	25,500.00
0001	THE PUBLIC TRUSTEE	HEADQUATERS	0-141-000101-2110101	4,107.00
0001	CEDOL COOLERS LTD	HEADQUATERS	0-1141-000101-2210102	139,200.00
0001	TAPYSEE LIMITED	HEADQUATERS	0-1141-000101-2210202	80,300.00
0001	IMAGE TRACK TECHNOLOGIES	HEADQUATERS	0-1141-000101-2220202	761,700.00
0001	Vivo Energy Kenya		2211201	100,000.00
0001	Simba Colt		2220101	29,800.00
0001	Lia General		2211021	58,300.00
0001	DT DOBIE		2220101	11,203.60
0001	DT DOBIE		2220101	26,369.50
0001	MS DT Dobie		2220101	55,062.30

0001	MS DT Dobie		2220101	21,900.00
0001	MS DT Dobie		2220101	70,677.65
0001	MS DT Dobie		2220101	20,262.15
0001	The P Trustee Kisumu County		2110101	4,052.50
0001	Lenjoks Agencies		2210603	268,170.00
0001	RM Motors Kenya LTD		2110336	7,000,000.00
0001	Faith Chepngeno Soi		2210802	20,000.00
0001	Nairobi Water & Sewarage		2210102	108,112.60
0001	Postal Corporation of Kenya		2210203	17,375.00
0001	Salome K. Mbogo		2210802	31,000.00
0001	Xtranet		2210202	278,400.00
0001	P/S MOLSS & S		2210303	16,000.00
0002	Morven Kester		2211101	330,000.00
0002	MOOBEY INVESTMENTS LTD	HEADQUATERS	0.1141000201.2211101	97,000.00
0002	UWENDA GENERAL SUPPLIES	HEADQUATERS	0.1141000201.2211009	150,000.00
0002	RITAX ENTERPRISES	HEADQUATERS	0.1141000201.2211102	150,050.00
0002	GOWELL TRDING	HEADQUATERS	0.1141000201-2211102	392,000.00
0002	NATION MEDIA GROUP LTD	HEADQUATERS	0.1141000201.2210502	242,626.00
0002	MARY WAMBUA	HEADQUATERS	0.1141000201.2210402	24,058.00
0002	MFI DOCUMENTS SOLUTIONS LTD	HEADQUATERS	0.1141000201.2220202	53,847.20
0002	FRATECH MOTORS LTD	HEADQUATERS	0.1141000201.2220101	296,000.00
0003	RAMUMBI BUSINESS SOLUTIONS	HEADQUATERS	0-1141-000301-2211101	761,770.00
0003	CHEROMA COMMUNICATIONS	HEADQUATERS	0-1141-000301-2210201	549,500.00
0003	MOUDLEEN GENERAL MERCHANTS	HEADQUATERS	0-1141-000301-311009	130,000.00
0003	ANNLITE TECHNOLOGIES	HEADQUATERS	0-1141000301-3111009	311,250.00
0034	Siaki Office Supplies		2211305	326,920.00
0034	Nation Media Group LTD	headquarters	2210502	156,000.00
0034	Josatronics Data S LTD		2211102	472,000.00
0034	Josatronics Data System		2220212	96,000.00
0034	UTALII HOTEL	S/PROTECTION	0-1141-003401-2210302	24,000.00
0034	DATONY ENTERORISRE	S/PROTECTION	0-1141-3111111	300,000.00
0034	LINDOS TOURS AND TRAVEL	S/PROTECTION	0-1141-003408-2210301	69,030.00
0034	FINE TOP ENTERPRISE	S/PROTECTION	0-1141-003408-3111001	463,450.00

0034	KENWATT COMPANY	S/PROTECTION	0-1141-000101-2220101	178,500.00
0034	SAFARICOM LIMITED	S/PROTECTION	0-1141-000101-2210201	145.08
0034	LEONARD OBIDHA	S/PROTECTION	0-1141-000101-2210303	45,000.00
0034	CHRISO AUTO GARAGE	S/PROTECTION	0-1141-000101-2220101	27,608.00
0034	TELKOM KENYA	S/PROTECTION	0-1141-000101-2210201	258,176.00
0034	STAN HOLDINGS COMPANY LTD	S/PROTECTION	0-1141-000101-2220210	266,745.00
0059	P/s Devolution & planning		6710103	404,850.00
0149	CMC Motors Group LTD		2220101	302,648.50
0924	The Directorate of P S M		6710103	141,165.70
0924	P/S MOLSS & S		Clearances	73,549,129.00
0924	Gilbert H. Murira		2110101	15,839.00
	P/S MOLSS &S			4,064,500.00
<b>TOTAL RECURRENT KSHS</b>				<b>138,727,537.00</b>

#### DEVELOPMENT

0001	Lekha Trading Co. LTD	Headquarters	3110202	3,717,505.00
0001	M/S DT DOBIE	,00010794	1-1141000101-0910019999-2220101	351,132.95
0001	M/S DT DOBIE	,00010798	1-1141000101-0910019999-2220101	133,981.20
0001	M/S DT DOBIE	,00010799	1-1141000101-0910019999-2220101	118,315.55
0001	M/S SIMBA COLT	,00011042	1-1141000101-0910019999-2220101	129,350.00
0001	M/S SIMBA COLT	,00010072	1-1141000101-0910019999-2220101	49,196.00
0001	BLUE STREAM ENTERPRISES	,00011475	1-1141000101-0910019999-3110202	5,443,703.50
0001	M/S BEAZY BIZ VENTURES	,00011170	1-1141000101-0910019999-3110302	2,862,213.00
0034	M/S SIMBA COLT	,00011613	1-1141003408-0909019999-2220101	45,600.00
0034	TRIPLE CONSTRUCTION LTD	,00011765	1-1141003408-0909019999-3111001	567,656.00
<b>TOTAL DEVELOPMENT KSHS</b>				<b>13,418,653.20</b>

#### GRAND TOTAL KSHS

**152,146,190.20**

#### LABOUR DEPTMENT

0005	Batmo Agencies	Labour	2211101	82,940.00
0005	Kawai Enterprises	Labour	2211101	380,000.00
0005	Samima Genera Supplies	labour	2220101	190,000.00

0005	The resident Magistrate Meru	Labour	2211308	115,200.00
0005	Postal Corporation of Kenya		2210203	100,000.00
0005	The resident Magistrate Nkru		2211308	198,744.00
0005	Citany Enterprises	Labour	2211101	159,200.00
0005	Stowcross Enterprise		2211101	33,600.00
0005	The Magistrate Milimani Court	Labour	2211308	434,283.00
0005	The Magistrate Milimani Court	Labour	2211308	738,540.00
0005	The Magistrate Milimani Court	Labour	2211308	202,920.00
0005	VENTURA VENTURES & ENTERPRISES	LABOUR	0-1141-000501-2211101	152,786.00
0005	MFI DOCUMENT SOLUTIONS	LABOUR	0-1141-000501-2220202	89,784.00
0005	CHEROMA COMMUNICATIONS	LABOUR	0-1141-000501-2210202	554,000.00
0005	KENYA SCHOOL OF MONETARY STUDIES	LABOUR	0-1141-000501-2210802	417,600.00
0005	PRIMURUS GENERAL MERCHANTS	LABOUR	0-1141-000501-2220101	117,500.00
0005	MACHAKOS UNIVERSITY COLLEGE	LABOUR	0-1141-000501-2210505	18,700.00
0005	MUUDOLEEN GENERAL MERCHANT	LABOUR	0-1141-000501-2220101	32,000.00
0005	NAOMI CHELEGAT	LABOUR	0-1141-000501-2210301	37,600.00
0005	THE RESIDENT MAGISTRATE	LABOUR	0-1141-000501-2211101	1,292,340.00
0005	TEHE REGISTRAR HIGH COURT	LABOUR	0-1141-000501-2211101	1,383,600.00
0005	RESIDENT MAGISTRATE KITUI	LABOUR	0-1141000501-2211308	603,000.00
0005	WILLY KIMANI MWANGI	LABOUR	0-1141-000501-2210303	67,816.00
0005	WAMWIMU INVESTMENT	LABOUR	0-1141-000502-2210202	63,200.00
0005	TECHBITE ENTERPRISES	LABOUR	0-1141-000501-2211101	297,120.00
0005	Margaret Akuwam		2210808	20,000.00
0005	Registrar Milimani C court		2211308	780,000.00
0007	Postal Corporation of Kenya		2210203	6,960.00
0007	Regional Coordinator		2210101	494,613.00
0007	Regional Coordinator		2210102	605,262.00
0007	P/S MOLSS & S		2210302	110,500.00
0007	MFI DOCUMENTS SOLUTIONS	LABOUR	0-114100701-2220202	198,099.00
0007	BATMO AGENCIES	LABOUR	0-114100701-2220201	32,000.00
0007	MFI DOCUMENTS SOLUTIONS	LABOUR	0-114100701-2210201	84,494.40
0007	CHEROMA COMMUNICATIONS	LABOUR	0-114100701-2211101	51,000.00
0007	JOHN WARUI WANYEKI	LABOUR	0-114100701-2210201	50,000.00

0007	CHEROMA COMMUNICATIONS	LABOUR	0-114100701-2210201	61,000.00
0007	CHEROMA COMMUNICATIONS	LABOUR	0-114100701-2210201	22,000.00
0007	CHEROMA COMMUNICATIONS	LABOUR	0-114100701-2210201	532,000.00
0007	CHEROMA COMMUNICATIONS	LABOUR	0-114100701-2210201	61,000.00
0007	CHEROMA COMMUNICATIONS	LABOUR	0-114100701-2210201	26,000.00
<b>TOTAL KSHS</b>				<b>10,897,401.40</b>

**PRODUCTIVITY CENTRE OF KENYA (PCK)**

0009	Primate Tours & Travel		2210401	110,850.00
0009	Nyankengo Entepries		2220101	81,000.00
0009	Nyankengo Entepries		2210603	880,800.00
0009	Rex Kiosk		2210504	6,240.00
0009	Gramus Supplies		2220209	417,300.00
0009	NITA		2210802	182,000.00
0009	Nacece Resource Centre		2210802	111,000.00
0009	Xtranet Communications LTD		2210202	92,800.00
0009	CHEROMA COMMUNICATIONS	PCK	0-1141-000901-2210201	532,000.00
0009	CHEROMA COMMUNICATIONS	PCK	0-1141-000901-2210201	267,000.00
0009	MFI DOCUMENT SOLUTIONS LTD	PCK	0-1141-000901-2220101	396,198.00
0009	AKRIM AGENCIES COMPANY LTD	PCK	0-1141-000901-2210303	202,602.00
0009	JEPKO SERVICE AND RENOVATORS LTD	PCK	0-1141-0000901-2211305	226,899.20
<b>TOTAL KSHS</b>				<b>3,506,689.20</b>

**DIRECTORATE OF OCCUPATIONAL SAFETY AND HEALTH SERVICES ( DOSH)**

0010	AGNES KYANGO	DOHSS	0-1141-0010-01-2110314	8,280.00
0010	KENNETH NJUGUNA	DOHSS	0-1141-001001-2210307	14,130.00
0010	CHEROMA COMMUNICATIONS	DOHSS	0-1141-001001-2210201	844,000.00
0010	SYLVIA GITONGA	DOHSS	0-1141-001001-2110314	14,220.00
0010	DAVID ONDIEK	DOHSS	0-1141-001001-2210307	43,470.00
0010	SIAKI OFFICE SUPPLIES	DOHSS	0-1141-001001-2211305	415,833.75
0010	CHARLES ODHIAMBO	DOHSS	0-1141-001001-2210302	24,960.00
0010	PAUL KIPKURUI BETT	DOHSS	0-1141-001001-2210314	18,300.00

0010	ANCHOR SECURITY SERVICES	DOHSS	0-1141-001001-2210201	494,160.00
0010	CHEROMA COMMUNICATIONS	DOHSS	0-1141-001001-2210201	422,000.00
0010	PRIMATE TOURS AND TRAVEL	DOHSS	0-1141-001001-2210201	56,020.00
0010	LEICHA TRADING COMPANY	DOHSS	0-1141-001001-2210201	80,400.00
0010	SIAKU OFFICE SUPPLIES	DOHSS	0-1141-001001-2211305	322,707.00
0010	ANCHOR SECURITY SERVICES	DOHSS	0-1141-001001-2211305	98,832.00
0010	SIAKI OFFICE SUPPLIES	DOHSS	0-1141-001001-2211305	322,707.00
0010	SARITAH GENERAL MERCHANTS	DOHSS	0-1141-001001-2211016	310,150.00
0010	STANKLEAN COMMERCIALS LTD	DOHSS	0-1141-001001-31111107	1,920,000.00
0010	DAVID ONDIEK	DOHSS	0-1141-001001-2110314	43,470.00
0010	SYLVIA GITONGA	DOHSS	0-1141-001001-2110314	14,220.00
0010	CHEROMA COMMUNICATIONS	DOHSS	0-1141-001001-2210201	844,000.00
0010	KENNETH NJUGUNA	DOHSS	0-1141-001001-2210307	14,130.00
0010	AGNES KYANGU	DOHSS	0-1141-001001-2110314	8,230.00
<b>TOTAL RECURRENT KSHS</b>				<b>6,334,219.75</b>

#### DEVELOPMENT

0010	OCEANBAYS	,00011820	1-1141001001-0906039999-3111107	5,400,000.00
0011	OCEANBAYS	,00011599	1-1141001101-09060039999-3111107	2,800,000.00
<b>TOTAL DEVELOPMENT KSHS</b>				<b>8,200,000.00</b>
<b>GRAND TOTAL DOSHS KSHS</b>				<b>14,534,219.75</b>

#### NATIONAL EMPLOYMENT BUREAU

0012	Festus Mutuse		2210802	84,000.00
0012	Nation Media Group LTD		2210802	696,000.00
0012	Emi Travel LTD		2210802	243,500.00
0012	Dynasty Tours & Travel LTD		2210802	65,900.00
0012	Caleb Okelo		2210802	248,065.00
0012	P/S MOLSS & S		2210802	2,214,800.00
0012	Pagoways Travel & Ser LTD		2210802	114,645.00
0012	Rex Kiosk		2210502	17,280.00
0012	Cliff Supples		2220202	1,296,502.00

0012	Royal Media Services LTD			2210802	696,000.00
0012	Standard Group LTD			3110202	293,364.00
0012	Laico Regency Hotel			2210802	72,000.00
0012	NITA			2620193	350,000.00
0012	CHEROMA COMMUNICATIONS	EMPLOYMENT		0.1141001201-2210201	41,500.00
0012	REX KIOSK	EMPLOYMENT		0.1141001201-2210502	17,280.00
0012	KICC	EMPLOYMENT		0.1141001201-2210802	452,391.30
0012	COOPERATIVE COLLEGE OF K	EMPLOYMENT		0.1141001201-2210201	307,200.00
0012	NATION MEDIA GROUP	EMPLOYMENT		0.1141001201-2210504	412,960.00
0012	WINDSOR GOLF H & C. CLUB	EMPLOYMENT		0.1141001201-2210802	111,000.00
0012	KTN BARAZA LTD	EMPLOYMENT		0.1141001201-2211101	602,678.00
0012	STANDARD GROUP LTD	EMPLOYMENT		0.1141001201-2210504	202,725.00
0013	Touchline Solutions LTD			2210502	585,000.00
0013	Danny Mairi			2220302	20,000.00
0013	PRIMATE TIURS & TRAVEL	EMPLOYMENT		0.1141.0013.01-2210303	75,500.00
0013	EMI TRAVEL LTD	EMPLOYMENT		0.1141.0013.01.2210401	117,760.00
0013	JAMES MWANGI MUNYA	EMPLOYMENT		0.1141.0013.01.2210703	44,000.00
0013	DURE ENTERPRISE	EMPLOYMENT		0.1141.0013.01-2211016	1,029,600.00

**TOTAL RECURRENT KSHS**

**10,411,650.30**

**DEVELOPMENT**

0012	SITE GENERAL CONTRACTOR	,00011888		1-1141001201-0907039999-2210303	6,464,298.00
0012	INFOSERVE NETWORK LTD	,00011887		1-1141001201-0907039999-2210303	19,199,955.75
0012	PRIMATE TOURS & TRAVELS	,00011535		1-1141001201-0907039999-2210303	75,500.00

**TOTAL DEVELOPMENT KSHS**

**25,739,753.75**

**TOTAL NATIONAL EMPLOYMENT BUREAU KSHS**

**36,151,404.05**

**MANPOWER DEVELOPMENT**

0014	Primate Tours & Travel			2210701	28,000.00
0014	NITA			2210303	162,000.00
0014	Rex Kiosk			2211009	121,680.00
0014	Simba Colt			2220101	20,000.00

0014	Cheroma Communication		2210201	87,000.00
0014	LIFE COMMUNICATIONS	M/PANNING	0-1141-001501-2211101	363,000.00
0014	FRANCROM GENERAL MERCHANTS	M/PANNING	0-1141-001401-2211101	89,700.00
0014	FRANCROM GENERAL MERCHANTS	M/PANNING	0-1141-001401-2211102	55,600.00
0014	ALBERT KANAI MUNG'OU	M/PANNING	0-1141-001401-2210307	5,075.00
0014	Angela Mbaya		2210301	35,000.00
0015	MFI DOCUMENT SOLUTION LTD	M/PANNING	0-1141-001501-2220202	53,847.20
<b>TOTAL KSHS</b>				<b>1,020,902.20</b>

#### SOCIAL DEVELOPMENT

0036	Cheroma Communication	Social Development	2210201	402,000.00
0036	Postal Corporation of Kenya	Social Development	2210203	7,020.00
0036	Fibercom Technologies	Social Development	2220210	474,000.00
0036	Lorah agencies & Stationers	Social Development	2111109	18,200.00
0036	Cheroma Communication *	Social Development	2210201	321,000.00
0036	BRYK Enterprises #	Social Development	2210502	5,400,000.00
0036	Jane Mildred Ouma	Social Development	2210301	27,300.00
0036	Postal Corporation of Kenya	Social Development	2210203	6,960.00
0036	Stagom Investments	Social Development	2211016	219,340.00
0036	Wise Auto Motors LTD	Social Development	2211201	58,300.00
0036	Simba Colt Motors	Social Development	2220101	534,762.30
0036	Cheroma Communication *	Social Development	2210201	321,000.00
0036	BEATRICE NASIMIYU ATOGOH	Social Development	0-1141-003601-2210301	3,300.00
0037	Kenyatta International C C	Social Development	2210805	220,770.00
0037	Mary Mongina Keana	Social Development	2210800	20,000.00
0037	Kenyatta International C C	Social Development	2210802	566,604.00
0038	Lorah agencies & Stationers	Social Development	3111109	11,965.00
0038	Kenya Power	Social Development	2210101	292,362.00
0038	Lorah agencies & Stationers	Social Development	3111109	21,000.00
0038	Precise Pride Cleanings LTD	Social Development	2211305	453,064.70
0038	Joyce Mathene	Social Development	2210708	12,000.00
0038	Grageg Agencies	Social Development	3111109	425,575.00

0038	Moobey Investments LTD	Social Development	2210603	409,725.00
0038	Ithakaa Enterprises LTD	Social Development	3111109	346,800.00
0038	Mwacca Enterprises Co. LTD	Social Development	3111109	194,700.00
0038	Seba Care Agencies	Social Development	2210603	461,425.00
0038	Ritaxx Enterprises	Social Development	2210603	296,325.00
0038	Lentoks Agencies	Social Development	2210603	268,170.00
0038	Kalman General Suppliers	Social Development	2210603	243,700.00
0038	Geal Enterprises LTD	Social Development	3111109	375,500.00
0038	Denal Merchants	Social Development	3111109	466,000.00
0038	Skyarch Ltd	Social Development	3111109	486,500.00
0038	SULUWAYS ENTERPRISES	Social Development	0-1141-003801-2210603	412,125.00
0046	Government Printers	Social Development	2210504	78,940.00
0046	Davin Systems	Social Development	2220210	89,146.00
0046	Silverbird Travel Plus	Social Development	2210301	95,780.00
0046	RYK Enterprises	Social Development	2211101	47,225.00
0046	Kefame Enterprises	Social Development	2211102	281,900.00
0046	NITA	Social Development	2210802	180,000.00
0046	Rex Kiosk	Social Development	2210503	105,630.00
0046	Mercury Circle Merchants	Social Development	2211101	465,000.00
0046	Kebaki Osoro	Social Development	2210302	35,600.00
0046	Betty Chelagat	Social Development	2210303	42,000.00
0046	Peter Murigu Mwangi	Social Development	2210303	42,000.00
0046	Doreen N. Thiuru	Social Development	2210303	212,500.00
0046	Peter Murigu Mwangi	Social Development	2210708	15,000.00
0046	Vema Malala Mbat	Social Development	2210701	15,000.00
0046	Paul Njoroge Mwangi	Social Development	2210302	41,000.00
0046	Joyce Mathene	Social Development	2210302	42,000.00
0046	Patmut General Supplies LTD	Social Development	2211199	300,000.00
0046	Ujuzi Code	Social Development	2210202	488,000.00
0046	BRYK Enterprises	Social Development	2211101	482,500.00
0046	Gigalink Technologies	Social Development	3111002	456,000.00
0046	Government Printers	Social Development	2211101	870,000.00
0046	Chosen Star Agencies	Social Development	3111002	645,000.00

0046	Chelel Enterprises	Social Development	2211199	313,000.00
0046	Samima Genera Supplies	Social Development	2211101	853,000.00
0046	Alias General Supplies	Social Development	2210502	975,000.00
0046	On-Line Technologlies	Social Development	2220210	2,330,440.00
0046	Semunyamo General Stores	Social Development	3111001	405,600.00
0046	Blam General Stores	Social Development	3111001	793,500.00
0046	Mercury Circle Merchants	Social Development	2211101	81,000.00
0046	Felam Enterprises	Social Development	2220101	990,000.00
0046	Jogat Supplies LTD	Social Development	2211101	315,000.00
0046	New Silver Arcade Traders	Social Development	2211016	155,040.00
0046	Total Kenya LTD	Social Development	2211201	1,000,000.00
0046	Margaret Nyambura	Social Development	2210303	16,800.00
0046	Emar Services	Social Development	2210502	138,800.00
0046	Vivo Energy Kenya	Social Development	2211201	1,199,979.00
0046	Brookside Dairy LTD	Social Development	2210801	178,160.00
0046	Postal Corporation of Kenya	Social Development	2210203	6,960.00
0046	Paul Njoroge Mwangi	Social Development	2210201	15,000.00
0046	Vera Ngina Mweu	Social Development	2210302	28,000.00
0046	Adrine Wacuka Kamau	Social Development	2210801	32,250.00
0046	Paul Njoroge Mwangi	Social Development	2210302	14,000.00
0046	Lynet Ochuma	Social Development	2210302	31,000.00
0046	Goldlex Logistics	Social Development	2210202	680,000.00
0046	Winjimm Enterprise	Social Development	2211101	537,750.00
0046	Primate Tours & Travel	Social Development	2210302	1,573,050.00
0046	Upstream Traders LTD	Social Development	2211101	590,000.00
0046	Spartrade Kenya LTD	Social Development	3111002	3,487,200.00
0046	Total Kenya LTD	Social Development	2211201	499,962.50
0046	Autolink Co LTD	Social Development	2211101	1,427,380.00
0046	BRYK Enterprises #	Social Development	2211102	398,750.00
0046	Elite Times Ventures	Social Development	2210301	330,120.00
0046	Simba Colt Motors LTD	Social Development	2220101	77,276.90
0046	Kefame Enterprises	Social Development	2220101	660,000.00
0046	Tech Link Africa LTD	Social Development	2211102	1,462,000.00

0046	Simba Colt Motors LTD	Social Development	2220101	239,194.00
0046	Geryx Jumbo Enterprises	Social Development	2211101	493,500.00
0046	Rosebe Enterprises LTD	Social Development	2220101	188,000.00
0046	Kefra Office Supplies	Social Development	2111101	191,000.00
0046	DT Dobie & Co LTD	Social Development	2220101	381,401.35
0046	Pagp Airways Travel	Social Development	2210301	114,645.00
0046	Silverbird Travel Plus	Social Development	2210301	35,000.00
0046	Pagoways Travel & Ser LTD	Social Development	2210301	70,000.00
0046	P/S MOLSS & S	Social Development	2210303	635,000.00
0046	JAYLER ENTERPRISES	SOCIAL	0.1141.004601.2220101	280,000.00
0046	KENYA SAFARI LODGE & H.	SOCIAL	0.114003701.2210802	462,500.00
0046	SONYE GENERAL ENTERPRISE	SOCIAL	0.114004601.3111001	490,000.00
0046	NATION MEDIA GROUP	SOCIAL	0.114004601-2210504	242,625.00
0046	CHEROMA COMMUNICATIONS	SOCIAL	0.114004601.2210201	201,000.00
0046	DAVID OGUNDO	SOCIAL	0.114004601.2210303	80,500.00
0046	NAKUMATT HOLDINGS	SOCIAL	0.114004601.2211101	389,985.00
0046	CYBERTECH ENGINEERINGS	SOCIAL	0.114004601.2210202	496,500.00
0046	SIRIRA AGENCIES	SOCIAL	0.114004601.3111001	540,000.00
0046	LINKMATT INVESTMENTS	SOCIAL	0.114004601.2210504	7,650,000.00
0046	STCW CRASS ENTERPRISE	SOCIAL	0.114004601.3111001	1,125,000.00
0046	MUFLOWER ENTERPRISE	SOCIAL	0.114004601.3111001	775,000.00
0046	BATMO AGENCIES	SOCIAL	0.114004601.3111001	600,000.00
0046	CHEROMA COMMUNICATIONS	SOCIAL	0.114004601.2210201	321,000.00
0046	CHEROMA COMMUNICATIONS	SOCIAL	0.114004601.2210201	201,000.00
0038	GEBERK SOLUTIONS	SOCIAL	0-1141003801-0908019999-3111109	11,400.00
0046	MFI DOCUMENT SOLUTIONS	SOCIAL	0-1141004601-0909019999-2211102	2,306,614.60
0046	NATION MEDIA GROUP	SOCIAL	0-1141004601-0909019999-2210703	313,200.00
0046	FRATECH MOTORS LTD	SOCIAL	0-1141004601-0909019999-2220101	97,500.00
0046	NATION MEDIA GROUP	SOCIAL	0-1141004601-0909019999-2210703	238,960.00
0046	SAROVA PANAFRIC	SOCIAL	0-1141004601-0909019999-2210802	330,000.00
0046	KICC	SOCIAL	0-1141004601-0909019999-2210802	1,080,589.30
0046	STAR PUBLICATIONS	SOCIAL	0-1141004601-0909019999-2210703	342,014.00
0046	STANDARD GROUP LTD	SOCIAL	0-1141004601-0909019999-2210703	225,504.00
0046	NATION MEDIA GROUP	SOCIAL	0-1141004601-0909019999-2210703	2,059,000.00

0046	NATION MEDIA GROUP	SOCIAL	0-1141004601-0909019999-2210703	1,080,975.00
0046	NATION MEDIA GROUP	SOCIAL	0-1141004601-0909019999-2210703	384,192.00
0046	NATION MEDIA GROUP	SOCIAL	0-1141004601-0909019999-2210703	238,960.00
0046	MARY MUMBI KIMATHI	SOCIAL	0.114004601.2210201	2,760.00
<b>TOTAL KSHS</b>				<b>65,318,252.65</b>

#### CHILDREN SERVICES

0039	Hosebe Enterpises	Children	2211022	110,900.00
0039	Lorah agencies & Stationers	Children	2211015	326,500.00
0039	Limunda Enterprises Supplies	Children	2211022	19,021.00
0039	Grageg Agencies	Children	2211103	89,205.00
0039	Shantex Agencies	Children	2211015	336,500.00
0039	Baseline Enterprises	Children	2211023	29,520.00
0039	Betacamp General Supplies	Children	2211015	108,000.00
0039	Page Line Enterprises	Children	2211204	342,000.00
0039	Janori General Supplies	Children	2211017	218,830.00
0039	Kanyi Quick Service & S	Children	2211204	498,750.00
0039	Hilavy Enterprises	Children	2211009	80,400.00
0039	Mestive General Supplies	Children	2211021	150,000.00
0039	Pageline Enterpises	Children	2220101	29,440.00
0039	Ramji Haribhai Devan LTD	Children	2211201	73,070.00
0039	Rosebe Enterpises LTD	Children	2211103	98,310.00
0039	Sharp Elonex Technology	Children	2211009	31,445.00
0039	Base Line Entepises	Children	2211015	406,500.00
0039	New Silver Arcade Traders	Children	2211015	179,760.00
0039	New Silver Arcade Traders	children	2211015	166,250.00
0039	Kenya Power	Children	2210101	144,990.00
0039	Gramus General Supplies	Children	2211001	146,270.00
0039	Gramus Enterprises	Children	2211015	110,000.00
0039	R.H Devani	Children	2211201	14,498.00
0039	Long Range Holdings	Children	2211204	166,200.00

0039	Leoch Garment	Children	2211021	62,700.00
0039	Rewak Investments	Children	2211015	168,220.00
0039	Roskir Agencies	Children	2211001	90,875.00
0039	Leoch Garments	Children	2211017	186,125.00
0039	Brishaha Investment	Children	2211015	108,940.00
0039	Rewak Investments	Children	2211204	82,650.00
0039	Jogat Supplies LTD	Children	2211015	224,550.00
0039	Nokela Agencies	Children	2211015	353,500.00
0039	Beneda Enterprises	Children	3110302	420,570.00
0039	Lorah agencies & Stationers	Children	2211023	36,200.00
0039	Besco Limited	Children	2211003	89,010.00
0039	Baseline Enterprises	Children	2211015	466,050.00
0039	Riims Supplies	Children	2211015	149,750.00
0039	Shantex Agencies	Children	2211015	173,700.00
0039	Jire General Merchants	Children	2640101	495,969.00
0039	Good   Effect Enterprises LTD	Children	2211015	307,000.00
0039	Stagom Investments	Children	2211015	405,000.00
0039	Lorah agencies & Stationers	Children	2211015	323,300.00
0039	Kenya Poweer & Lighting Co	Children	2210101	51,618.30
0039	Jogut Enterprises	Children	2211015	381,000.00
0039	Longe Holdings LTD	Children	2211204	171,000.00
0039	Nathan Investment	Children	2211009	68,753.00
0039	Rosebe Enterprises LTD	Children	2211009	41,340.00
0039	Lorah agencies & Stationers	Children	2211015	210,000.00
0039	Kenier Enterprises	Children	2211015	204,750.00
0039	Kenya power & Lighting Co	Children	2210101	180,063.50
0039	Lia General Supplies	Children	2211017	298,900.00
0039	Stagom Investments	Children	2211015	433,910.00
0039	Pluto Trading Services	Children	2211003	66,160.00
0039	Kite Elegant Supplies	Children	2211015	189,300.00
0039	Riims Supplies	Children	2640401	480,000.00
0039	Kenya power & Lighting Co	Children	2210101	120,000.00
0039	Kenya power & Lighting Co	Children	2210101	165,000.00

0039	Rewak Investments	Children	2211015	402,500.00
0039	Jusgat Enterprises	Children	2211017	332,500.00
0039	Jire General Merchants	Children	2211015	363,250.00
0039	Sangatz Solutions	Children	2211015	209,000.00
0039	Jaybee I nternational	Children	2211015	107,600.00
0039	Betacamp General Supplies	Children	2211015	252,000.00
0039	Kenya power & Lighting Co	Children	2210101	95,779.00
0039	Lia General Supplies	Children	2211015	367,300.00
0039	New Silver Arcade Traders	Children	221006	22,250.00
0039	Kenya Power	Children	2210101	81,706.90
0039	Kite Elegant Supplies		2211017	177,450.00
0039	MR. O'BRAINE E.M KATUUA	CHILDREN	0-114003701-2210301	18,130.00
0039	MR. O'BRAINE E.M KATUUA	CHILDREN	0-114003701-2210301	18,130.00
0039	PHIMA VENTURES	CHILDREN	0-114003901-2211015	495,100.00
0039	R.H DEVANI	CHILDREN	0-1141-00390-2211201	48,132.00
0039	BROOKSIDE DAIRY	CHILDREN	0-1141-003901-2211015	252,000.00
0039	PAMEY GENERAL MERCHANTS	CHILDREN	0-1141-003901-2211023	29,965.00
0039	STACOWY ENTERPRISES	CHILDREN	0-1141-003901-2211015	162,500.00
0039	STACOWY ENTERPRISES	CHILDREN	0-1141-003901-2211015	188,200.00
0039	STAGOM INVESTMENT SUPPLIES	CHILDREN	0-1141-003901-2211015	129,600.00
0039	SIMULATE TECHNOLOGIES LTD	CHILDREN	0-1141-003901-2211015	374,800.00
0039	KITE ELEGANT SUPPLIES	CHILDREN	0-1141-003901-2211017	101,700.00
0039	KITE ELEGANT SUPPLIES	CHILDREN	0-1141-003901-2211017	237,400.00
0039	JANIRI GENERAL ENTERPRISES	CHILDREN	0-1141-003901-22110001	58,700.00
0039	JIRE GENERAL MERCHANTS	CHILDREN	0-1141-003901-2211015	64,200.00
0039	Rewak Investments	Children	2640401	458,500.00
0040	Kite Elegant Supplies	Children	2211017	174,650.00
0040	Kipkabus Kenya  Supplies	Children	2211015	415,000.00
0040	Geomatric Investment	Children	3110902	95,000.00
0040	R.H. Devani LTD		2211201	15,563.85
0040	Nathiania Investments		2211015	217,000.00
0040	Kayan Investments	Children	2211015	282,100.00
0040	R.H Devani LTD	Children	2211201	194,132.40

0040	Jusgat Enterprises	Children	2211015	244,000.00
0040	Jire General Merchants	Children	2211103	124,840.00
0040	Kenya power & Lighting Co	Children	2210101	37,173.40
0040	Rajali Generaa Merchants	Children	2211015	286,000.00
0040	Lia General Supplies	Children	2211015	76,260.00
0040	Long Range Holdings	Children	2211204	72,020.00
0040	Mestive General Supplies	Children	2211021	102,600.00
0040	Geomatic Investment	Children	3110901	77,940.00
0040	Longe Holdings LTD	Children	2211204	74,100.00
0040	Breemona Investments	Children	2211015	218,400.00
0040	Stores And Serv ces	Children	2211201	10,000.00
0040	Nyosper General Merchants	Children	2211015	528,000.00
0040	Mestive General Supplies	Children	2211017	95,400.00
0040	JIRE GENERAL MERCHANTS	CHILDREN	0-1141-004001-2211015	339,500.00
0041	Londolozzi Products	Children	2620101	500,000.00
0041	Bewada Enterprises	Children	2630101	253,930.00
0041	Primate Tours & Travel		2630101	264,330.00
0041	Primate Tours & Travel		2630101	187,250.00
0041	Primate Tours & Travel		2630101	126,450.00
0041	Jerumwash Enterprises		2630101	30,000.00
0041	PRIMATE TOURS AND TRAVEL		0-1141-004101-2630101	247,000.00
0041	AMACO		0-1141-004101-2630101	198,000.00
0041	Pamtech Supplies		2630101	30,000.00
0043	Henda Technics	Children	2220201	546,340.00
0043	Wise Auto Morors LTD	Children	2220101	175,650.00
0043	Kenya power & Lighting Co	Children	2210101	671,725.00
0043	Kenya power & Lighting Co	Children	2210101	11,159.00
0043	Kiambu Water & Sewerage	Children	2210102	333,846.10
0043	Kenya power & Lighting Co		2210101	202,890.00
0043	Standard Media Group		2210504	318,600.00
0043	Postal Corporation of Kenya		2210203	6,960.00
0043	R.H. Devani LTD		2211201	179,927.00
0043	CMC Motors Group LTD		2220101	160,038.00

0043	Baseline Enterprises		2220201	578,000.00
0043	Supplies Branch		2211201	45,000.00
0043	Elevator General Services		2220201	619,000.00
0043	Nairobi City Water & Sew		2210102	980,000.00
0043	Kenya power & Lighting Co		2210101	1,632,672.00
0043	GRAMUS ENTERPRISES	CHILDREN	0.11410043-01-2220201	391,500.00
0043	WISE AUTO MOTORS LTD	CHILDREN	0.11410043-01-2220201	237,737.00
0043	AVENUE SERVICE STATION	CHILDREN	0.11410043-01.-2220201	145,000.00
0043	AVENUE SERVICE STATION	CHILDREN	0.11410043-01.2220201	15,000.00
0043	R.H DEVANI	CHILDREN	0.11410043-01.2220201	110,000.00
0043	WISE AUTO MOTORS LTD	CHILDREN	0.11410043-01.2220201	147,500.00
0043	AVENUE SERVICE STATION	CHILDREN	0.11410043-01-2220201	180,000.00
0043	Mestive General Supplies		2211015	93,645.00
0045	New Silver Arcade Traders	Social Development	2640401	492,200.00
0045	Fenn Enterprises	Children	2640401	406,000.00
0045	Strawton Office Solutions	Children	2640401	438,000.00
0045	Limunda Enterprises	Children	2211015	493,000.00
0045	Sarjos Investments	Children	2640401	217,000.00
0045	Assertive Technologies	Children	2640401	90,000.00
0045	Wise Auto Motors LTD	Children	2220101	220,500.00
0045	Stephen Irungu	Children	2210401	17,160.00
0045	Dagoretti South	Children	2649999	652,500.00
0045	P/S MOLSS & S	Children	2210303	14,000.00
0045	Ruaraka Constituency	Children	2649999	330,000.00
0045	Dagoretti Sub County	Children	2649999	652,500.00
0045	Embakasi Sub County	Children	2649999	750,000.00
0045	Kasarani Sub County	Children	2649999	975,000.00
0045	Embakasi Sub County	Children	2649999	810,000.00
0045	Kasarani Sub County	Children	2640101	975,000.00
0045	Westlands Sub County	Children	2649999	330,000.00
0045	Starehe Sub- County	Children	2649999	350,000.00
0045	Rozalie Investment	Children	2640401	125,404.00
0045	Sports Stadia M Boargd	Children	2640401	200,000.00
0045	New Silver Arcade Traders	Children	2640401	444,800.00

0045	Kamukunji Sub- County	Children	2649999	330,000.00
0045	Anae Nafula Siobbi	Children	2210307	3,150.00
0045	Dagoretti Sub County	Children	2649999	652,600.00
0045	SOS Children's Village	Children	2640401	200,000.00
0045	P/S MOLSS & S	Children	2640401	70,000.00
0045	Standard Group LTD	Children	2210502	102,016.20
0045	Star Publications	Children	2640401	526,176.00
0045	Luke O Papa	Children	2210301	3,650.00
0045	Stagom Investments	Children	2640401	484,500.00
0045	Guyo Cleaning Services	Children	2211103	274,560.00
0045	Cheroma Communication X	Children	2210201	336,000.00
0045	NATION MEDIA GROUP	CHILDREN	0-1141-004501-264041	904,800.00
0045	MERCY MWENDE MULI	CHILDREN	0-1141-004501-264041	5,580.00
0045	MIRITI FRISTER GACHEZI	CHILDREN	0-1141-004501-2210307	10,920.00
0045	KENYA POSTA	CHILDREN	0-1141-004501-2210203	6,960.00
0045	KENYA INT. CONF. CENTRE	CHILDREN	0-1141-004501-2640401	1,435,720.00
0045	NYOX AGENCIES	CHILDREN	0-1141-004501-2640401	162,009.00
0045	PS MLSS	CHILDREN	0-1141-004501-2640401	50,000.00
0045	DIRECTOR CHILDREN SERVICES	CHILDREN	0-1141-004501-2640401	26,400.00
0045	ROYSAMBU CONSTITUENCY	CHILDREN	0-1141-004501-2640101	330,000.00
0045	NJIRU SUB COUNTY	CHILDREN	0-1141-004501-2640101	325,000.00
0045	STAREHE SUB COUNTY	CHILDREN	0-1141-004501-2640101	315,000.00
0045	LANG'ATA CONSTITUENCY	CHILDREN	0-1141-004501-2640101	333,300.00
0045	EMBAKASI SUB COUNTY	CHILDREN	0-1141-004501-2640101	825,000.00
0045	KASARANI CONSTITUENCY	CHILDREN	0-1141-004501-2640101	330,000.00
0045	PAGE LINE ENTERPRISE	CHILDREN	0-1141-004501-2640401	230,000.00
0045	TOYOTA KENYA	CHILDREN	0-1141-004503-2220101	1,002,643.00
0047	Eunice Akinyi	Children	2210303	258,600.00
0047	Data Write Enterprises		2211101	66,150.00
0047	P/S MOLSS & S F		2640101	2,579,574.00
0047	Makadara Sub County		2640101	330,000.00
0047	The Star		2210504	131,544.00
0047	P/S MOLSS & S H		2640101	2,470,882.00
0047	Lorah agencies & Stationers		2211101	1,570,000.00

0047	Muslol Enterprises		2220202	699,000.00
0047	M/S Stejapat Enterprises		2210802	3,281,500.00
0047	Dotcom Enterprise		2211101	1,115,000.00
0047	Josephine Muhugu		2210303	219,800.00
0047	KENYA TODAY	CHILDREN	0-1141-004701-2211101	353,360.00
0047	M/S UKERENE ENTERPRISES	CHILDREN	0-1141-004701-2211101	449,895.00
0047	AVENUE SERVICES STATION9(1977)	CHILDREN	0-1141-004701-2211201	36,000.00
0924	A/C Kiwanzukini Sec School		6740102	112,000.00
<b>TOTAL RECURRENT KSHS</b>				<b>61,361,837.65</b>

#### DEVELOPMENT

0043	SHANTEX AGENCIES	,00010764	1-1141004301-090803999-2220201	647,000.00
0045	Cheroma Communications	Children	2210201	537,000.00
0045	Flosons Enterprise	Children	2220101	872,750.00
0045	Sports  Stadia Management	Children	2640404	200,000.00
0047	Stejapat Enterprises		2210802	3,281,500.00
0047	Lul Enterprises		2220101	550,000.00
0047	Bewada Enterprises		2220101	43,320.00
0047	Lorah Agencies & Stationers		2211101	1,570,000.00
0047	Dotcom Enterprise		2211101	1,115,000.00
0047	Musjor Enterprise		2220202	699,000.00
0047	PETER MULWA	,00011673	1-1141004701-090901999-2210303	64,400.00
0047	M/S CHEROMA COMMUNICATION	,00011901	1-1141004701-090901999-3111102	2,325,000.00
0047	M/S UNIGLOBE NORTHLINE	,0002459	1-1141004701-090901999-2210301	60,500.00
0047	DIRECTOR CHILDREN SERVICES	,00011538	1-1141004701-090901999-2110202	192,600.00
0047	PATREDA GLOBEAL ENTERPRISES	,00010885	1-1141004701-090901999-2211101	900,000.00
0047	POSTAL COOPERATION OF KENYA	,00011223	1-1141004701-090901999-2210102	1,266,275.00
0047	THE PEOPLE MEDIA GROUP LTD	,00011896	1-1141004701-090901999-2210703	345,216.00
0047	GRACE NDEGWA	,0008719	1-1141004701-090901999-2210309	35,220.00
0047	LUL ENTERPRISES	,0009837	1-1141004701-090901999-2211101	560,000.00
0047	DR.JACOB OMOLO ODHONG	,00011908	1-1141004701-090901999-2210802	2,210,802.00
0047	CATHERINE W.GITONGA	,0008968	1-1141004701-090901999-2210802	28,350.00
0047	PURITY KAMAU	,00009594	1-1141004701-090901999-2210303	7,000.00

TOTAL DEVELOPMENT KSHS	17,510,933.00
TOTAL CHILDREN SERVICES KSHS	78,872,770.65
GRAND TOTAL KSHS	362,447,830.10

**ANNEX 5 - GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES**

**MINISTRY OF LABOUR SOCIAL SECURITY AND SERVICES**  
**TRANSFER TO SEMI AUTONOMOUS GOVERNMENT AGENCIES**

**OCUPATIONAL SAFETY AND HEALTH SERVICES FUND**

<b>DATE</b>	<b>PV. NO.</b>	<b>AMOUNT</b>
27.03.15	5563 REC	5,012,500.00
	<b>Subtotal</b>	<b>5,012,500.00</b>

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**

06.10.14	608 REC	12,350,000.00
06.10.14	652 REC	192,500,000.00
17.10.14	610 DEV	76,000,000.00
27.10.14	609 REC	25,000,000.00
05.01.15	3375 REC	229,850,000.00
16.01.15	3374 DEV	76,000,000.00
21.01.15	6278 DEV	76,000,000.00
13.03.15	6279 REC	204,850,000.00
	REC	25,000,000.00
20.05.15	8323 REC	229,850,000.00
11.06.15	8324 DEV	76,000,000.00
	<b>Subtotal</b>	<b>1,223,400,000.00</b>

**NATIONAL INDUSTRIAL TRAINING AUTHORITY**

03.11.14	1786 REC	147,810,289.00
23.12.14	1787 DEV	64,940,000.00
07.04.15	3519 REC	147,810,289.00
21.05.15	DEV	64,940,000.00
	<b>Subtotal</b>	<b>425,500,578.00</b>

**CHILD WELFARE SOCIETY OF KENYA**

17.10.14	540 REC	90,312,500.00
01.10.14	539 DEV	100,000,000.00
17.10.14	1780 DEV	100,000,000.00
03.11.14	1800 REC	90,312,500.00

07.04.15	7263 REC	90,312,500.00
28.01.15	5039 REC	90,312,500.00
21.04.15	5040 DEV	100,000,000.00
11.06.15	8961 DEV	100,000,000.00
<b>Subtotal</b>		<b>761,250,000.00</b>

**NATIONAL COUNCIL FOR CHILDREN SERVICES**

05.09.14	58 REC	28,280,000.00
18.03.15	5760 REC	27,920,000.00
<b>Subtotal</b>		<b>56,200,000.00</b>
<b>GRAND TOTAL KSHS</b>		<b>2,471,363,078.00</b>

# MINISTRY OF LABOUR SOCIAL SECURITY AND SERVICES

## SCHEDULE OF CASH TRANSFER PAYMENTS FOR 2014.2015

### ORPHANS AND VULNERABLE CHILDREN CASH TRANSFER ( OVC-CT)

DATE	PAYMENT PERIOD	PAYMENT SERVICE PROVIDER	P.V NO.	VOTE	AMOUNT
26.08.14	JULY -AUG 2014	EQUITY	300	REC	102,672,000
25.09.14	JULY -AUG 2014	EQUITY	1176	DEV	143,564,000
25.11.14	SEP- DEC 2014	EQUITY	2429	REC	206,548,000
15.01.15	SEP - OCT 2014	EQUITY	2430	DEV	287,800,000
04.03.15	JAN -FEB 2015	EQUITY	1432	DEV	85,712,000
04.03.15	JAN -FEB 2015	EQUITY	1433	DEV	161,840,000
10.03.15	MAR- APR 2015	EQUITY	314	DEV	162,972,000
19.03.15	MAR- APR 2015	EQUITY	3269	REC	86,040,000
30.06.15	MAY - JUNE 2015	EQUITY	396	DEV	164,224,000
<b>SUB TOTAL KSHS</b>					<b>1,401,372,000</b>
21.04.15	MAR- APR 2015	K.C.B	279	DEV	1,626,890,000
15.06.15	MAY - JUNE 2015	K.C.B	367	DEV	447,739,816
15.06.15	MAY - JUNE 2015	K.C.B	8654	REC	340,893,031
<b>SUB TOTAL KSHS</b>					<b>2,415,522,847</b>
17.10.14	JULY -AUG 2014	POSTAL CORPORATION	298	DEV	466,552,000
17.10.14	JULY -AUG 2014	POSTAL CORPORATION	299	DEV	339,908,000
25.11.14	SEP - DEC 2014	POSTAL CORPORATION	2687	REC	60,279,769
22.12.14	SEP - DEC 2014	POSTAL CORPORATION	2688	DEV	1,353,887,031
<b>SUB TOTAL KSHS</b>					<b>2,220,626,800</b>
<b>TOTAL OVC KSH</b>					<b>6,037,521,647</b>

# MINISTRY OF LABOUR SOCIAL SECURITY AND SERVICES

## OLDER PERSONS CASH TRANSFER OP-CT

DATE	PAYMENT PERIOD	PAYMENT SERVICE PROVIDER	P.V NO.	VOTE	AMOUNT
17.01.15	JAN -FEB 2015	K.C.B	6416	REC	656,000,000
25.03.15	MAR -APR 2015	K.C.B	3346	REC	656,000,000
15.06.15	JUL- MAY 2015	K.C.B	9249	DEV	1,320,000,000
15.06.15	MAY-JUNE 2015	K.C.B	9246	DEV	260,000,000
19.06.15	MAY-JUNE 2015	K.C.B	9248	REC	357,830,000
<b>SUB TOTAL KSHS</b>					<b>3,249,830,000</b>
25.11.14	NOV -DEC 2014	POSTAL CORPORATION	2606	REC	656,000,000
22.12.14	JUL- OCT 2014	POSTAL CORPORATION	2387	DEV	1,312,000,000
<b>SUB TOTAL KSHS</b>					<b>1,968,000,000</b>
<b>TOTAL OP- CT KSH</b>					<b>5,217,830,000</b>
<b>GRAND TOTAL CASH TRANSFERS</b>					<b>11,255,351,647</b>