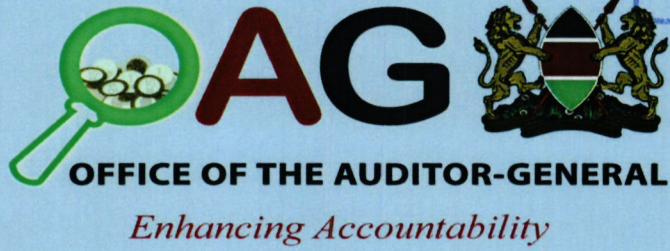



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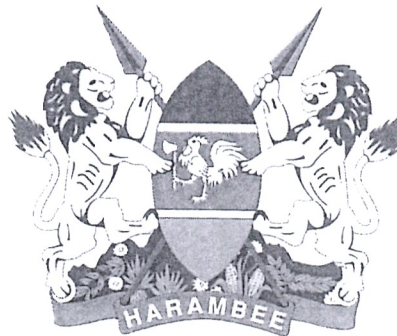
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THE AUDITOR-GENERAL

ON

STATE DEPARTMENT FOR LABOUR

**FOR THE YEAR ENDED
30 JUNE, 2021**



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY

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MINISTRY OF LABOUR & SOCIAL PROTECTION
STATE DEPARTMENT FOR LABOUR

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2021

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

MINISTRY OF LABOUR AND SOCIAL PROTECTION - (State Department of Labour)
For the year ended June 30, 2021.

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1. KEY STATE DEPARTMENT FOR LABOUR INFORMATION AND MANAGEMENT

(a) Background information

The State Department was formed on May 2016 following the reorganization of Government. It was under the then Ministry of East African Community, Labour and Social Services prior to the reorganization of Government in 2016. The State Department is one of the two State Department under the Ministry of Labour and Social Protection, At Cabinet Level, the State Department is represented by the Cabinet Secretary for Ministry of Labour and Social Protection, who is responsible for the general policy and strategic direction of the State Department. The Ministry consists of two State Departments each administered by a principal Secretary. The State Departments are

1. State Department for labour
2. State Department for Social protection.

The accompanying financial Statements constitute the financial Statements for the State department for labour.

The vision, mission and core function of the State Department for labour under the ministry of labour and Social protection.

Vision

“A globally competitive workforce”

Mission

“To promote decent work, Skills development and sustainable job creation”

Mandates

Executive order no.1 of 2018 (Revised) on Organization of the Government of the republic of Kenya gives the mandates of the State Department for labour as follows:

- National labour and Employment policy Management;
- Industrial Training;
- National labour productivity and Competitiveness;
- National Human Resource planning and Development;
- Child Labour Policy and Regulations management;
- Develop and Mantaion a database on employment creation;

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- Migratory labour and International Jobs policy;
- Workman's Compensation Policy;
- Management of vocational, apprenticeship and industrial training;
- Labour and Social Security policy and programme implementation;
- Promotion of Occupational Healthy and Safety at Work; and
- Industrial Relations Management.

Core values

- Productive labour
- Highest occupational safety and healthy standards
- Inclusivity/inclusiveness

(b) Key Management

The State Department for Labour's day-to-day management is under the following key organs:

- Office of the Principal Secretary
- Administration
- Labour Department
- National Human Resource Planning and Development
- Registrar of Trade Unions
- Directorate of Occupational Safety & Health Services (DOSHS)
- National Employment Authority
- National Productivity and Competitiveness Centre

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(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 20xx and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Cabinet Secretary	Mr Simon Chelugui, EGH
2.	Chief Administrative Secretary	Hon. Jackson Kalla
3.	Accounting Officer	Eng. Peter K. Tum OGW
4.	Secretary Administration	William k. Kiprono EBS
5.	Ag Labour Commissioner	Hellen Apiyo
6.	Director HRM&D	Dr Owen Mwaniki
7.	Ag. Director NHRDP	Francis Mitiambo
8.	Registrar Trade Unions	Elizabeth Gicheha
9.	Director, NPCC	John K. Munguti
10.	Director, DOSH	Dr. Musa nyandusi
11.	Director of Planning	Winnie N. Karingithi, OGW
12.	Head of Accounting Unit	CPA Ernest Lukayu
13.	Principal Internal Auditor	John Kariuki
14.	Ag. Director General National Employment Authority	Edith Okoki
15.	Deputy Chief State Counsel	James Mwenda
16.	Supply Chain Management	John Maina
17.	Chief Finance Officer	Ambrose Ogango
18.	Ag. Director General	Stephen Ogenga

(d) Fiduciary Oversight Arrangements

- (i) Audit and finance committee activities-in process
- (ii) Parliamentary committee activities - on an adhoc basis as and when there is an issue to be addressed

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(iii) Development partner oversight activities. Only one Development Partner is in place

(e) State Department for Labour Headquarters

P.O. Box 40326-00100
Social Security House
Bishops Road, Milimani
NAIROBI, KENYA

State Department for Labour Contacts

Telephone: (254) 2729800
E-mail: cs@labour.go.ke and ps@labour.go.ke
Website: www.go.ke

(f) State Department for Labour Bankers

Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA

(g) Independent Auditors

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
NAIROBI, KENYA

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(h) Principal Legal Adviser

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

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2. FORWARD BY THE CABINET SECRETARY

(a) SUMMARY OF THE BUDGET PERFORMANCE AGAINST ACTUAL AMOUNTS
 FOR 2020/21 FY BASED ON ECONOMIC CLASSIFICATION AND PROGRAMMES
 Programme Expenditure Analysis by Economic Classification (Amount in KShs. Million)

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	Approved Budget			Actual Expenditure		
	2018/19	2019/20	2020/21	2018/19	2019/20	2020/21
Programme 1: Promotion of Best labour Practices						
Current Expenditure	673.81	557.31	570.14	622.74	549.76	580.20
Compensation of Employees	351.65	370.94	384.70	357.43	361.56	397.59
Use of Goods and Services	299.43	168.21	94.81	256.89	175.61	92.19
Grants and other Transfers	12.57	13.08	11.98	6.90	6.00	11.98
Other Recurrent	10.16	5.08	78.65	1.52	6.60	78.44
Capital Expenditure	150.90	56.46	50.00	19.64	54.36	39.44
Acquisition of Non-Financial Assets	150.90	56.46	50.00	19.64	54.36	39.44
Capital Grants to Government Agencies	-	-	-	-	-	-
Other Development	-	-	-	-	-	-
Total for Programme 1	824.71	613.77	620.14	642.38	604.12	619.64
Programme 2: Manpower Development, Employment and Productivity Management						
Current Expenditure	1,162.53	1,524.30	1,608.03	1,046.98	1,501.83	1,548.32
Compensation of Employees	115.69	132.22	139.56	118.40	126.89	83.08
Use of Goods and Services	106.50	70.63	39.81	75.43	61.90	37.84
Grants and other Transfers	938.24	1,318.74	1,420.94	851.06	1,311.24	1,420.94
Other Recurrent	2.10	2.71	7.72	2.09	1.80	6.46
Capital Expenditure	1,379.50	1,385.20	1,181.97	1,023.26	1,147.61	769.33
Acquisition of Non-Financial Assets	91.62	157.41	50.00	142.53	66.78	50.00
Capital Grants to Government Agencies	130.48	25.00	1,040.97	-	25.00	676.54
Other Development	1,157.40	1,202.79	91.00	880.73	1,055.84	42.79
Total for Programme 2	2,542.03	2,909.50	2,790.01	2,070.24	2,649.44	2,317.65
Programme 3: General Administration, Planning and Support Services						
Current Expenditure	590.82	564.41	457.28	524.40	549.04	432.23
Compensation of Employees	178.60	163.16	169.28	183.00	151.99	152.40
Use of Goods and Services	405.17	397.80	73.67	338.69	395.85	66.67
Grants and other Transfers	-	-	-	-	-	-
Other Recurrent	7.05	3.44	214.33	2.71	1.20	213.16

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Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial Assets						
Capital Grants to Government Agencies						
Other Development						
Total Programme 3	590.82	564.41	457.28	524.40	549.04	432.23
Total Vote 1184	3,957.56	4,087.67	3,867.43	3,237.02	3,802.61	3,369.52

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(b) KEY ACHIEVEMENTS FOR 2020/2021 FY

THEMATIC AREA	KEY ACHIEVEMENTS FOR 2020/21 FY
Promotion of Harmonious labour relations	<ul style="list-style-type: none"> • Established the Alternative Dispute Resolution (ADR) Mechanism for labour and employment disputes where 13 Conciliators were Gazetted to fast-track resolution of labour disputes. • Arbitrated 4 Matters from Employment and Labour Relations Court (ELRC); • Provided conciliation services to Ten (10) disputes involving the Education, Health and Aviation Sectors. • A Multi-agency committee was established on 7th December, 2020 to address health workers' issues; • Established a Secretariat for the Alternative Dispute Resolution Mechanism and trained the members on its operations; • Developed Draft Rules for ADR, which are awaiting the Social Partners consideration; • Partitioned 10 ADR session rooms and furnished them to provide conciliators with working spaces (Court rooms); • A Memorandum of Understanding between the Government and Social Partners (COTU and FKE) was signed on 30th April, 2020 and gazetted on 26th June, 2020 vide Gazette Notice No. 4246 to provide guidance on protection of jobs while cushioning employers from adverse effects of the pandemic on their businesses. • Resolved 12,047 labour disputes received in the country; and resolved 3,663 labour disputes in Kenya's three Labour Attaché Offices in Qatar, United Arab Emirates (UAE) and Saudi Arabia; • Repatriated 858 distressed Kenyans; apprehended 97 strikes and lockouts; and • Carried out 3,451 workplace inspections for compliance with labour laws on wages, and terms and conditions of employment

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THEMATIC AREA	KEY ACHIEVEMENTS FOR 2020/21 FY
Promotion of Occupational Safety and Health (OSH)	<ul style="list-style-type: none"> • 20,824 members of Workplace Safety and Health Committees were trained on occupational safety and health matters, 19,256 hazardous industrial plant and equipment were examined, 65,120 workers in classified hazardous workplaces were medically examined and 4,693 workplaces were audited for Occupational Safety and Health for compliance with Occupational Safety and Health regulations. • Work Injury Compensation Medical Panels established in Level-5 Hospitals across the country to facilitate collection and analysis of work injury cases, and 150 medical practitioners trained on collection, analysis and reporting of work injuries. • Towards finalization of OSH Bill and Work Injury Compensation Bill a follow-up with the National Treasury and AG office made. The comments received were incorporated into OSH Bill and Work Injury Compensation Bill and documents forwarded back to the National Treasury • Regulations on oil and gas have been prepared with support from World Bank - Kenya Petroleum Technical Assistance Programme (KEPTAP). <hr/> <ul style="list-style-type: none"> • Construction of National Occupational Safety and Health Institute (Phase 1) continued in 2020/21 FY to clear the pending work but the budget cut affected the completion of works awarded to 4 contractors. The Project was allocated Kshs. 47 Million, which was used to clear part of the pending bills incurred in 2019/20 FY. Inconsistent budgetary allocation for the project have affected payments to a point that contractor usually feels as if their payments are not forthcoming hence, the work progress is usually affected. Pending works include: Completion of paintwork on some floors and basement, installation of doors on offices and lecture rooms, structural cabling, procurement of standby generator, boiler and incinerator, storm drainage system, mechanical ventilation system, installation of booster pump for low water level tank, completion of cold room and kitchen, installation of Fire alarm and Connection by KPLC.

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THEMATIC AREA	KEY ACHIEVEMENTS FOR 2020/21 FY
National Human Resource Planning and Development	<ul style="list-style-type: none"> • An interactive web-based Kenya Labour Market Information System (KLMIS) http://www.labourmarket.go.ke was updated where nine (9) Applications Programmes Interface (APIs) were developed to facilitate uploading of information in the KLMIS; 322,986 Log-Ins to the system recorded. • Quarterly Job Opportunity Analysis (JOA) carried out where 359,524 job vacancies were declared over the period under review. • Under, the Kenya Youth Employment Opportunities Project (KYEOP) where the Informal Sector Skills and Occupations Survey (ISSOS) was carried out, prepared and launched the report; domesticated the International Standards for Industrial Classification (ISIC) 2008 to facilitate classification of industries in the Kenyan economy and for international comparability where the Kenya Standards of Industrial Classification (KeSIC) was prepared; • Trained 24 officers in various labour market information-related courses while 540 stakeholders were sensitized on KLMIS usage.
Productivity Management	<ul style="list-style-type: none"> • Towards productivity promotion, measurement and improvement in the country, national and sectoral productivity indices for 17 sectors of the economy were produced as per the International Standard of Industrial Classification Rev.4. • Trained 89 SME owners and managers. Members were drawn from Dairy, potato processing, metal fabrication, chemicals, textile, nut processing and carpentry sub-sectors across the counties. • A total of 27 companies/firms are implementing productivity improvement programmes through support from the Centre.

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THEMATIC AREA	KEY ACHIEVEMENTS FOR 2020/21 FY
Industrial skills development	<p>Towards provision of industrial skills:</p> <ul style="list-style-type: none"> • 17,109 students and lecturers were placed on industrial attachment; • 55,600 persons engaged in industry were trained in relevant industrial skills; • 53,789 candidates were assessed for competencies in various trades and certified under the Government Trade Test Scheme; • 30 Competence Assessment Guidelines for Trade Testing reviewed to facilitate upward career mobility of workers in informal sector; Enterprise Resource Planning (ERP) software was procured and installed at the National Industrial Training Authority (NITA) to enhance service delivery while upgrading and modernization of training facilities was carried out in the five (5) industrial training centres • Towards improving youth employability in the country, a Management Information System to support the implementation of KYEOP was developed; facilitated the Employment update by the Formal Training Providers (FTPs) and Internship update by the FTPs on the MIS Portal • A total of 13,412 youth completed the Job Specific Skills Training (JSST) in the 4th cycle. Cumulatively 33,549 youths have received training and Internship out of which 51% in cycle 1, 67% in Cycle 2 and 61% in Cycle 3 got jobs or are self-employed after at least six months after training; • 1,061 Master Craftsmen have been upgraded and obtained master craftsman certification; • 27 Occupational Competency Standards have been developed; and 4,845 Master Craftsmen recruited to train informal sector workers.

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THEMATIC AREA	KEY ACHIEVEMENTS FOR 2020/21 FY
Employment promotion	<ul style="list-style-type: none"> • Established a National Employment Authority Integrated Management System (NEAIMS) to facilitate registration of employers and graduates seeking internship; • Facilitated placement of 66,366 job seekers in employment through the Public Employment Services; • Developed a web-based portal www.neaims@go.ke (for registration of job seekers, matching and placement; registration of employers and submission of returns; registration of recruitment agencies and internship); • Twenty-one (21) training Institutions accredited to undertake training on the curriculum on Home Care Management course which includes a module on pre-departure training. Reviewed the curriculum on Homecare Management to equip Kenyan domestic workers with knowledge, skills, values and attitudes on homecare duties and operations both locally and abroad and trained 29,757 potential Migrant workers in collaboration with NITA cumulatively 86,798 potential Kenyan migrant workers have been trained since March 2019. • The Draft National Internship Policy was finalized and forwarded to the National Treasury where comments were received and incorporated to the Draft Policy, which is awaiting discussions in Cabinet. Internship guidelines finalized and discussed with stakeholders. On-line portal to enable registration and placement of graduates in internship programme has been developed

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THEMATIC AREA	KEY ACHIEVEMENTS FOR 2020/21 FY
	<ul style="list-style-type: none"> • Construction of the National Employment Promotion Centre (Kabete - As of 30th June, 2021 the Project was at 72.6% complete. The frequent budget cut has delayed the completion of this project making it difficult to realize its intended purposes. The Project was allocated Kshs. 47 Million which was used to clear part of the pending bills incurred in 2019/20 FY. Pending works include: landscaping, air conditioning, standby generator, CCTV and access control, civil works and completion of electrical installation, mechanical plumbing works and drainage for wing 2. • Construction of Modern Employment Office in Eldoret – The Project completed but has an outstanding balance amounting to Kshs. 900,000. The handing over certificate was signed on 3rd March, 2021 to enable the client to take position awaiting issuance of practical completion certificate.

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THEMATIC AREA	KEY ACHIEVEMENTS FOR 2020/21 FY
Policy, Planning and General Administrative Service	<ul style="list-style-type: none"> • Developed the National Policy on Labour Migration submitted and approved by National Development Implementation Committee (NDITC) awaiting approval by the National Development Implementation and Communication Committee (NDICC) • Developed Labour Migration Management Bill and submitted it to the Attorney General's Office for drafting; • Amended Section 29 of the Employment Act, 2007 to include maternity leave for parents adopting children • Implementation of the Ministry Performance Contract was monitored and reports produced. • Investigated 4 economic disputes referred to the Ministry by the Judiciary; • Analyzed 144 Collective Bargaining Agreements (CBAs) and forwarded them to the Employment and Labour Relations Court (ELRC) for registration • Prepared Economic Position Papers to advice the Cabinet Secretary in Wage determination and the Wages Councils • Recruited 247 officers

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(C) LIST OF EMERGING ISSUES RELATED TO THE STATE DEPARTMENT

Overlapping Mandates

The labour and employment sector continues to witness creation of Departments and Agencies whose mandates duplicate each other. The challenge posed by this situation is that of duplication of efforts, thin spreading of resources and sub-optimal exploitation of synergies.

High unemployment rates

The rate of unemployment in the country within January and March, 2020 was recorded at 4.9%. However, using the relaxed definition of unemployment where potential labour force is included in the computation, the unemployment rate was 13.7%. This signals underutilization of the labour supply and inability of the economy to generate employment for those persons who want to work but are not doing so, even though they are available for employment and actively seeking work. The rise in levels of unemployment in the country was attributed to loss of jobs and livelihoods due to the effects of COVID-19 pandemic. Kenya's labour force is projected to increase to 31.6 million by 2022 and 39.2 million by 2030 with the proportion of the working age population projected to be 62 per cent by 2050. This implies that Kenya must design and implement programmes that promote establishment and development of sustainable enterprises, and support creation of full and productive employment and decent work for the growing labour force.

Increase in job losses due to the COVID-19 pandemic - The rate of unemployment in the country rose from 4.9% in March 2020 to 10.4% in June 2020. However, using the relaxed definition of unemployment where potential labour force is included in the computation, the unemployment rate was 14.3% in March 2020 and rose to 22.6% in June 2020. The rise in level of unemployment in the country is attributed to loss of jobs and livelihoods due to the effects of COVID-19 pandemic.

Inadequate vertical mobility on Skills Certification - In Kenya skills certification is done at three levels: government grade test III, II and I, where grade I is the highest level of skills competence certification. Most of the skills competency certified graduates stagnate at grade I due to lack of clear vertical mobility or recognition for horizontal mobility. In addition, most practitioners in the Medium Small and Micro Enterprises (MSME) sector have a challenge in progressing in their trade due to lack of a formalized qualification framework since the practitioners have no proof that they possess skills that they have learnt on-the-job.

Oil, Gas and Minerals

The emerging oil, gas and mining industry is expected to provide increased employment opportunities to young graduates, especially those from TVET institutions. However, companies particularly in the downstream oil, gas and mining industry require potential candidates to be certified by recognized industry associations. The industry, for example, requires certification from industry associations such as the International Association of Drilling Contractors (IADC), British Standards, Occupational Safety and Health (OSH) Standards and American Society of Mechanical Engineers

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(ASME). The type of certification varies with position. Rig crews, for example, need to be trained in IADC standards, welders require ASME, and crane and forklift operators need to meet British Standards or OSH certificates. Such certifications are not offered by the TVET institutions in Kenya, posing further employment challenges to the graduates. Further, exploration and exploitation of these resources may lead to occupational hazards if not checked.

Green Jobs

Green jobs help to reduce negative environmental impact. They also lead to environmentally, economically and socially sustainable enterprises and economies. Designing and implementing green economy policies stimulates economic growth, reduces environmental risks, creates new jobs and improves human wellbeing. Kenya lacks an integrated framework to guide the creation of green jobs. While many industries such as those in the energy and manufacturing sectors, have adopted green technologies and, in the process, created job opportunities, there are no mechanisms for monitoring this and exploring additional opportunities for job growth.

The Changing Nature of the World of Work

The world of work is fast changing and the jobs we have today might not be there tomorrow. The drivers of change of World of Work include: digitalization and automation; globalization; demographic shifts and impact of social media, companies shifting production to where labour is relatively cheap. An important factor in the future of work particularly in Kenya is that the traditional fulltime employment is quickly diminishing and new forms of work emerging. This trend is observed in both public and private sectors of the country's economy, and is also being emulated by the international organizations. The emerging forms of work are outsourcing, contract employment, part-time work, freelancing, commission-based jobs, and virtual work. Workers also hold multiple jobs, embrace job sharing and flexi work arrangement. There is therefore need to determine the changing nature of jobs and how to make the future to work for the country.

(d) KEY RISK MANAGEMENT STRATEGIES

The state department has factored in the 2022/2023 budget an amount of khs.....for the development of a risk management policy framework.

(e) LIST THE IMPLEMENTATION CHALLENGES AND RECOMMENDED WAY FORWARD

Despite the critical role played by the Labour sub-sector as one of the enablers for Kenya's economic growth and development, and a foundation for national transformation, it continues to face various challenges. Amongst the most critical of the challenges are:

i) **Low Human Resource Capacity** – The Labour Sub-Sector is operating with a staff capacity of 44.5% of the staff establishment, less than the optimal level of 55%. In addition, aging workforce has adversely affected succession management in the Department where 49.6% of the staff is in the age-bracket of 51-60 years. The low staff capacity has adversely affected the operations of the State Department since the number of staff is inadequate to cover the whole country.

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- ii) **Low Financial Resource Capacity** - Inadequate funding in the sub-sector has led to inability to purchase of vehicles, and working tools and equipment especially for field office thus hindering effective implementation of its mandate of ensuring safe workplaces and adherence to the labour standards on terms and conditions of employment.
- iii) **Obsolete training equipment and dilapidated Industrial Training Centres** - The five Industrial Training Centres (ITCs) managed by NITA were designed and established in the late 1970s and early 80s. With the exception of the NITA Athi River centre, the other four have outdated training equipment, which are not attractive to employers and employees for training due to evolution of technology over the years. Some of the machines are not functional and production of their spare parts has been overtaken by time. The training facilities are in a dilapidated state which calls for upgrading and revamping the centres with modern training equipment for them to remain relevant to the changing demands of the industry.
- iv) **Lack of Employable Skills among the youth** - This is one of the major factors that contribute to unemployment in Kenya, especially among the youth. This is attributed to inflexible education and training curricula, which do not integrate provision of soft skills. It is reported that graduates from various training institutions often have inadequate capacity to perform their duties at the place of work, lack motivation, positive attitude towards work, patience and applied knowledge, requiring employers to invest significant resources in employee training.
- v) **Skills Mismatch** - Weak linkages between industry and training and research institutions in Kenya has led to: skills mismatch between what is taught in training institutions and skills required by the industry; imbalance in the managerial-technical-support staff mix; weakened skills upgrading nexus between secondary, tertiary institutions, universities and the industry; development of curricula that is not in synch with labour market requirement; challenges in practical application of the skills acquired by graduates at the workplace; and weak institutional frameworks for addressing skills mismatch. Skills mismatch also leads to low productivity and employment.
- vi) **Lack of up-to-date Labour Market Information** - Kenya has developed a Labour Market Information System mainly to address the longstanding challenge of inadequate information that can inform policy decision making. However, the system faces the risk of being redundant due to lack of a framework and weak collaboration between institutions in sharing of the requisite information.
- vii) **Outdated Training Standards** - Frequent changes in technology has led to respective changes in industry needs thus making the available training standards, programmes and curricula ineffective in addressing these changes.
- viii) **Lack of vertical mobility on Skills Certification** - In Kenya skills certification is done at three levels: government grade test III, II and I, where grade I is the highest level of skills competence certification. Most of the skills competency certified graduates stagnate at grade I due to lack of clear vertical mobility or recognition for horizontal mobility. In addition, most practitioners in the Medium Small and Micro Enterprises (MSME) sector have a challenge in progressing in their trade due to lack of a formalized qualification framework since the practitioners have no proof that they possess skills that they have learnt on-the-job.
- ix) **Unregulated Labour Migration** - Labour migration from Kenya is largely unregulated and involves numerous public sector agencies resulting to duplications and weakening of efforts to coordinate the migration. This has made it difficult to monitor these migrants in foreign countries most of who face numerous challenges, especially in respect to the terms and conditions

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of employment and protection of fundamental principles and rights at work.

x) **Low levels of Productivity and Competitiveness** - Kenya's overall labour productivity measured by output per person employed has remained low and grown slowly over the years. This is attributed to inadequate awareness and weak productivity culture within the populace, weak stakeholder involvement in productivity movement and campaigns and inadequate focus of productivity improvement initiatives in the public sector.

xi) **Upsurges in Industrial Actions in the Public Sector** - Kenya has been experiencing an increase in industrial unrest particularly in the public sector. Although there are many causes of industrial action, the ones in the public sector tend to be associated with terms and conditions of employment and especially failure to negotiate or non-implementation of registered CBAs. Increase in industrial action also points to weak frameworks for social dialogue and an ineffective industrial relations system.

Way forward

To address the above challenges, the Labour sub-sector has taken the following initiatives: sought authority from the Public Service Commission to recruit 417 Officers in 2018/19 Financial year where 247 Technical officers were recruited in the 2020/21 FY to address the understaffing challenge in the most affected departments. The sub-sector has received technical and financial support from development partners for enhancing timely provision of labour market information, upgrading of two out of the five industrial training institutions, and for training of vulnerable youth to enhance their employability. The State Department is also engaging development partner for possibility of funding for upgrading the industrial training centres.

In addition, the sub-sector has developed a National Internship Policy to guide implementation of an Internship Programme in the country. The Policy envisages provision of internship opportunities to all college and university graduates; engaging all relevant stakeholders in the collection, analysis, presentation and dissemination of timely and adequate labour market information; embarked on reviewing of the training standards to ensure workers in industries receive relevant training for enhanced production.

Further, the sub-sector has developed a National Policy on Labour Migration and Labour Migration Management Bill that will provide a policy and legal framework for labour migration in the country and negotiating labour agreements with key labour migration countries to enhance the protection of the Kenyan Migrant Workers. Also, there is need for increased awareness on labour migration to ensure protection of Kenyan migrant workers and increase awareness on productivity improvement initiatives in all sectors of the economy and to develop productivity culture among Kenyans from an early age. Introduction of a curriculum on productivity in schools will contribute to entrenchment of productivity culture in the country.

Over time, especially in the last few years, say three (3), there has been consistent and sustained reduction of budgets especially on Operations and Maintenance (O&M) items (discretionary items) to the bear minimum. The most affected are counties (Field stations) where officers get as little as KShs. 50,000 per quarter and foreign missions receiving less than KShs. 500,000 per quarter this continued grossly underfunding has affected the effective delivery of the services. The impact has been inability to effectively, efficiently and satisfactorily carry out the mandate of the State Department. There is need to ensure allocation of funding in these critical areas.

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Simon Kiprono Chelugui, EGH

Cabinet Secretary

MINISTRY OF LABOUR AND SOCIAL PROTECTION

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3. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES

Introduction

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

The key strategic objectives as per the State Department Strategic Plan covering the period 2018-2022 are to:

- a) Inculcate a safety and health culture in workplaces;
- b) Promote harmonious labour relations, social dialogue and fair labour practices;
- c) Provide policy guidance on national human resource planning, development and utilization;
- d) Ensure adequate supply of relevant skills to industry;
- e) Develop, implement and review labour market policies, legislation and programmes for employment and sustainable job creation; and
- f) Promote productivity awareness, improvement, measurement and enhancement of competitiveness

Progress on attainment of Strategic Objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

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Program	Strategic Objective	Outcome	Indicator	Performance
Promotion of Best Labour Practice	<p>g) Inculcate a safety and health culture in workplaces;</p> <p>h) Promote harmonious labour relations, social dialogue and fair labour practices;</p>	Harmonized industrial relations, safety and health culture at workplace	<ul style="list-style-type: none"> • Alternative Dispute Resolution (ADR) Mechanism • Proportion (%) of received labour disputes resolved • No. of workplace inspections on wages, and terms and conditions of employment carried out • No. of workers in hazardous occupations medically examined • No. of Hazardous industrial equipment examined • No. of members of Workplace Safety and Health Committees trained on occupational safety and health matters 	<ul style="list-style-type: none"> • Established an Alternative Dispute Resolution (ADR) Mechanism for expeditious settlement of labour and employment disputes outside the court and provided conciliation services to Ten (10) disputes involving Education, Health and Aviation Sectors. • Resolved 84.6 of the labour disputes received • Apprehended 97 strikes towards maintenance of industrial peace and harmony • Inspected 15,854 workplaces on terms and conditions of employment for compliance with labour laws • Examined 56,347 hazardous industrial plant and equipment to safeguard safety of operators, others workers and general working environment • Medically examined 221,099 workers in classified hazardous workplace for effects in their health; • Trained 47,836 members of Workplace Safety and Health Committees on occupational safety and health matters • Developed oil and gas regulations

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<p>Manpower Development, Employment and Productivity Management</p>	<ul style="list-style-type: none"> • Provide policy guidance on national human resource planning, development and utilization; • Ensure adequate supply of relevant skills to industry; • Develop, implement and review labour market policies, legislation and programmes for employment and sustainable job creation; and • Promote productivity awareness, improvement, measurement and enhancement of competitiveness 	<p>Optimal human resources, utilization and competitive workforce</p>	<ul style="list-style-type: none"> • No. of Job Opportunity Analysis (JOA) prepared and disseminated • Domesticated International Standards for Industrial Classification (ISIC) 2008 • Number of job seekers placed in employment locally and abroad • No of migrant workers taken through pre-departure training • No. of persons engaged in industry trained in relevant industrial skills • No. of candidates assessed for competencies in various trades • No. of Occupational Competence Standards (OCS) for Trade Testing developed/ reviewed • No. of youth completed Job Specific Skills Training (JSST) • No. of Master Craftsmen assessed and certified workers. • No. of companies implementing productivity improvement programme • No. of Manufacturing Small and Medium Enterprises (SMEs) operators trained on productivity improvement • National and sectoral productivity indices for key sectors of the economy produced 	<ul style="list-style-type: none"> • Carried out quarterly Job Opportunity Analysis (JOA) where 359,524 job vacancies were declared over the period under review; • Domesticated the International Standards for Industrial Classification (ISIC) 2008 to facilitate classification of industries in the Kenyan economy and for international comparability • Facilitated placement of 160,422 job seekers in employment locally and abroad • Pre-departure training offered to 86,798 potential Kenyan migrant workers to acquaint and equip them with knowledge, skills, attitude and values to enable them cope with new work environment in host countries • Trained 136,726 persons engaged in industry in relevant industrial skills against a target of 123,000; • Assessed 173,084 candidates for competencies in various trades and certified under the Government Trade Test Scheme against a target of 176,500; • Reviewed/developed 40 Occupational Competence Standards (OCS) for Trade Testing to facilitate upward career mobility of workers in informal sector (25 already gazetted) • A total of 33,549 youth completed the Job Specific Skills Training (JSST) and apprenticeship in various trades across the country, out of which 60% got jobs or are self-employed at least six months after training • Upgraded and certified 1,061 Master Craftsmen and recruited 18,209 Master Craftsmen to train informal sector workers. • Developed recognition of Prior Learning (RPL) Framework to enable formalization and recognition of skills acquired outside the formal training system and certified 37 candidates. • Carried out diagnostic studies in the Tea and Textile sectors to establish their productivity levels thus facilitating implementation of productivity improvement programme • Towards productivity promotion, measurement and improvement in the country, national and sectoral productivity indices for 17 sectors of the economy were produced as per the International Standard of Industrial Classification Rev.4.
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<p>General Administration, Planning and Support Services</p>	<p>To improve effective delivery of services</p>	<p>Effective service delivery</p>	<ul style="list-style-type: none"> • No. of Policies developed • No. of legal instruments • No. of Officers recruited 	<ul style="list-style-type: none"> • Developed the National Policy on Labour Migration submitted ; approved by National Development Implementation Committee (NDI) awaiting approval by the National Development Implementation ; Communication Committee (NDICC) • Developed Labour Migration Management Bill and submitted i the Attorney General's Office for drafting; • Amended Section 29 of the Employment Act, 2007 to incl maternity leave for parents adopting children; • Investigated 30 economic disputes referred to the Ministry by t Judiciary; • Analyzed 766 Collective Bargaining Agreements (CBAs) and forward them to the Employment and Labour Relations Court (ELRC) registration
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4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

1. Sustainability strategy and profile

The State Department of Labour has put up measures and strategies to ensure its programmes and projects are sustainable. Key among these measures are development of:

- The National Policy on Labour Migration submitted and approved by National Development Implementation Committee (NDITC) awaiting approval by the National Development Implementation and Communication Committee (NDICC).
- Labour Migration Management Bill and submitted it to the Attorney General's Office for drafting and Amended Section 29 of the Employment Act, 2007 to include maternity leave for parents adopting children

2. Environmental performance

The state department for labour has effectively contributed to the management and conservation of the environment for the current and future generations, the following measures have been put in place; implementing the presidential directive on achieving 10% forest cover through planting trees in its public institutions such National Industrial Training Authority (NITA). National Social Security Fund as well participates in tree planting exercise.

3. Employee welfare

The state department has put in place measures to improve welfare of employees. During the year under review, the state department Analyzed 144 Collective Bargaining Agreements (CBAs) and forwarded them to the Employment and Labour Relations Court (ELRC) for registration. It also Prepared Economic Position Papers to advise the Cabinet Secretary in Wage determination and the Wages Councils.

The state department also implements the Occupational Safety and Health Act of 2007

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by clearly making the exit areas in case of emergencies and placing fire extinguishers.

4. Market place practices-

The state department has put efforts in:

a) Responsible competition practice through.

Adoption of online platform for procurement of goods and services guided by the PFM, Act 2012 and PPAD Act 2015.

b) Responsible Supply chain and supplier relations

The state department has honoured its obligations through timely payment to its suppliers

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5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 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 State Department for Labour is responsible for the preparation and presentation of the State Department for Labour's financial statements, which give a true and fair view of the state of affairs of the State Department for Labour for and as at the end of the financial year ended on June 30, 2021. 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 State Department for Labour; (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 State Department for Labour; (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 State Department for Labour accepts responsibility for the State Department'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 State Department for Labour's financial statements give a true and fair view of the state of State Department's transactions during the financial year ended June 30, 2021, and of the State Department for Labour's financial position as at that date. The Accounting Officer in charge of the **State** Department for Labour further confirms the completeness of the accounting records maintained for the

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State Department, which have been relied upon in the preparation of the State Department's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the State Department for Labour confirms that the State Department has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the State Department'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 State Department'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 State Department for Labour's financial statements were approved and signed by the Accounting Officer on 30.9. 2021.



Principal Secretary

Name: Peter K. Tum, OGW



Deputy Accountant General

Name: Ernest A. Lukayu

ICPAK Member Number:4150

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR LABOUR FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

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

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of State Department for Labour set out on pages 31 to 74, which comprise the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and

Report of the Auditor-General on State Department for Labour for the year ended 30 June, 2021

summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the State Department for Labour as at 30 June, 2021, 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.

Basis for Qualified Opinion

1. Interest on Delayed Payments

The statements of receipts and payments reflects an expenditure of Kshs.97,773,623 under acquisition of assets which, as disclosed in Note 9 to the financial statements, includes an amount of Kshs.86,144,544 relating to construction of buildings. The latter balance includes an amount of Kshs.49,100,000 paid towards an office block construction. The project for the construction of the office block was awarded to a company on 15 May, 2015 at a contract sum of Kshs.442,723,947. The project commenced on 29 May, 2015 and had a revised completion date of 31 December, 2020 which has expired. Although a total of Kshs.313,000,000 had been paid since inception of the project, certificate No.9 of 11 June, 2020 reflected interest on delayed payment of Kshs.6,207,287 representing (1.402% of the contract sum).

The delay in project completion has resulted in increased project cost due to claims by contractors for time extension and claims of interests due to delayed payments.

Under the circumstances, the interest amount payable of Kshs.6,207,287 is nugatory and could have been avoided.

2. Acquisition of Assets and Fixed Assets Register

The statements of receipts and payments reflects an expenditure of Kshs.97,773,623 under acquisition of assets for the year ended 30 June, 2021. However, the fixed assets register at Annex 4 to the financial statements reflects fixed assets with a historical cost of Kshs.225,511,252 and additions during the year of Kshs.99,225,709 which differ from the amount of Kshs.97,773,623 reflected in the statement of receipts and payments. Further, the fixed assets register did not indicate the historical value, current value, asset number and location of the assets. In addition, inspection and acceptance reports for the completed projects were not provided for audit verification.

Consequently, ownership, existence, valuation and accuracy of the closing fixed assets balance of Kshs.225,511,252 and acquisition during the year of Kshs.99,225,709 could not be confirmed.

3. Recurrent Bank Account

The statement of assets and liabilities reflects bank balances of Kshs.194,079,153 which, as disclosed in Note 9 to the financial statements, includes a recurrent bank balance of Kshs.23,452,990. However, the cash book reflected a closing balance of Kshs.23,546,722 as at 30 June, 2021 resulting in an understatement of Kshs.93,732.

Consequently, the accuracy of the recurrent bank account balance of Kshs.23,452,990 could not be confirmed.

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

1. Non-Payment of Pending Bills

As disclosed in Annex 1 to the financial statements, pending bills totalling to Kshs.81,872,393 were not settled during the year but were instead carried forward to financial year 2021/2022. Failure to settle bills during the year in which they relate distorts the financial statements and adversely affects the budgetary provisions for the subsequent year as they form a first charge.

2. Unresolved Prior Year Matters

Various prior year audit issues remained unresolved as at 30 June, 2021. Management has not provided reasons for the delay in resolving prior year audit issues.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. One Third Staff Salary Deductions Rule

Review of the Human Resource data revealed instances where some employees were receiving net salaries which were less than a third of their basic salaries. This is contrary to Section 19(3) of the Employment Act, 2007 which states that the total amount of deduction of the wages of an employee should not exceed two thirds of such wages.

Consequently, the Management was in breach of the law.

2. Mis-Posting of Staff

Review of the authorized establishment indicated that the authorized establishment was a total of 1,367 staff members while the existing number was 570 resulting in a deficit of 797(41.7%) as at 30 June, 2021. Further, 185 staff members were placed in positions that were not authorized while 979 staff members were not in the authorized positions as detailed below:

Category	Authorized Establishment	Staff In-Post	Variance (Number of Staff)	Observation/Explanation	Risk
Job categories with no officers occupying the positions.	365	0	365	This is the number of approved staff who have not yet been employed by the auditee and the offices designated do not have any staff members present. Current in Post is 0 while Authorized Establishment is a positive number.	The risk of efficiency in service delivery and execution of the mandate.
Job categories with excess officers that are in the same position	67	252	185	This is where the current in post are more than the authorized establishment. This means that the 794 officers were in excess in posts that had already been filled.	The risk of redundancy in carrying out operations leaving some officers idle and underutilized.
Job Category with fewer officers	1197	218	979	This is where the current in post are less than the authorized establishment. This means officers may be overwhelmed by work that is supposed to be shared.	The risk of overwhelming the officers hence leading to under-performance in service delivery to Kenyans.

The understaffing poses a risk of ineffectiveness in service delivery to public.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the

financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by section 7(1)(a) of the Public Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) for maintaining effective 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 and for its assessment of the effectiveness of internal control, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the State Department's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using applicable basis of accounting unless Management is aware of the intention to terminate the State Department or to cease operations.

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

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of noncompliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the State Department for Labour policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:


- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to

those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the State Department's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the State Department to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the State Department to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi


25 February, 2022

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7. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE
 2021

	Note	2020- 2021 Kshs	2019-2020 Kshs
RECEIPTS			
Transfers from National Treasury	1	2,675,623,516	3,051,890,561
Proceeds from Sale of Non Financial Assets	2	6,922,150	1,375,000
Other Revenues	3	1,000,000	1,660,496
TOTAL REVENUES		2,683,545,666	3,054,926,057
PAYMENTS			
Compensation of Employees	4	677,627,214	687,578,924
Use of goods and services	5	530,025,408	1,603,743,340
Transfers to Other Government Units	6	1,218,160,126	598,920,000
Other Grants and Transfers	7	2,084,938	5,080,000
Social Security Benefits	8	3,300,551	1,019,805
Acquisition of Assets	9	97,773,623	126,285,543
TOTAL PAYMENTS		2,528,971,860	3,022,627,612
SURPLUS/DEFICIT		154,573,807	32,298,445

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department for Labour financial statements were approved on 30.9. 2021 and signed by:


 Principal Secretary

Name: Peter K. Tum, OGW


 Deputy Accountant General

Name: Ernest A. Lukayu

ICPAK Member Number 4150

MINISTRY OF LABOUR AND SOCIAL PROTECTION - (State Department for Labour)
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8. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2021

	Note	2020- 2021 Kshs	2019-2020 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10A	194,079,153	61,930,358
Cash Balances	10B	-	1,488,346
Total Cash And Cash Equivalents		194,079,153	63,418,704
Accounts Receivables - Outstanding Imprest and Clearance Accounts	11	15,792,889	35,569,567
TOTAL FINANCIAL ASSETS		209,872,041	98,988,271
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	12	50,864,072	43,780,813
NET FINANCIAL ASSETS		159,007,970	55,207,458
REPRESENTED BY			
Fund balance b/fwd	13	55,207,458	39,746,328
Prior year adjustments	14	(50,773,295)	(16,837,316)
Surplus/Defict for the year		154,573,807	32,298,445
NET FINANCIAL POSSITION		159,007,970	55,207,458

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department for Labour financial statements were approved on 30.9. 2021 and signed by:



Principal Secretary

Name: Peter K. Tum, OGW



Deputy Accountant General

Name: Ernest A. Lukayu

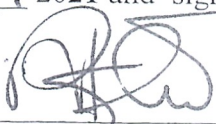
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9. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2021

	Note	2020- 2021 Kshs	2019-2020 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from National Treasury	1	2,675,623,516	3,051,890,561
Other Revenues	3	1,000,000	1,660,496
Payments for operating expenses			
Compensation of Employees	4	677,627,214	687,578,924
Use of goods and services	5	530,025,408	1,603,743,340
Transfers to Other Government Units	6	1,218,160,126	598,920,000
Other Grants and Transfers	7	2,084,938	5,080,000
Social Security Benefits	8	3,300,551	1,019,805
Adjusted for:		2,431,198,236	2,896,342,069
Prior Year Adjustments	14	(50,773,295)	(16,837,316)
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	19,776,679	(19,950,664)
Increase/(Decrease) in Accounts Payable: (deposits and retention)	16	7,083,259	(5,185,946)
Net cashflow from operating activities		221,511,922	115,235,062
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets			
Net cash flows from Investing Activities	11	(97,773,623)	(126,285,543)
		(97,773,623)	(126,285,543)
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Sale of Non Financial Assets	2	6,922,150	1,375,000
Net cash flow from financing activities		6,922,150	1,375,000
NET INCREASE IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year		63,418,704	73,094,184
Cash and cash equivalent at END of the year		194,079,153	63,418,704

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department for Labour financial statements were approved on 30.9.2021 and signed by:



Principal Secretary
 Name: Peter K. Tum, OGW



Deputy Accountant General
 Name: Ernest A. Lukayu
 ICPAK Member Number 4150

MINISTRY OF LABOUR AND SOCIAL PROTECTION - (State Department for Labour)
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10. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	4,315,307,034	(1,341,292,028)	2,974,015,006	2,675,623,516	298,391,490	90%
Proceeds from Sales of Assets	7,100,000	-	7,100,000	6,922,150	177,850	97%
Other Receipts	1,000,000	-	1,000,000	1,000,000	0	100%
Total Receipts	4,323,407,034	(1,341,292,028)	2,982,115,006	2,683,545,666	298,569,340	90%
Payments						
Compensation of Employees	812,110,000	(118,565,965)	693,544,035	677,627,214	15,916,821	98%
Use of goods and services	990,351,516	(416,661,200)	573,690,316	530,025,408	43,664,909	92%
Transfers to Other Government Units	2,256,620,000	(674,026,063)	1,582,593,937	1,218,160,126	364,433,811	77%
Other Grants and Transfers	5,980,000	-	5,980,000	2,084,938	3,895,062	35%
Social Security Benefits	1,234,160	4,700,000	5,934,160	3,300,551	2,633,609	56%
Acquisition of Assets	257,111,358	(136,738,800)	120,372,558	97,773,623	22,598,935	81%
Grand Total	4,323,407,034	(1,341,292,028)	2,982,115,006	2,528,971,860	453,143,146	85%
Surplus/Deficit	-	-	-	154,573,807	(154,573,807)	

MINISTRY OF LABOUR AND SOCIAL PROTECTION - (State Department for Labour)
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Notes:

- i. The 23% under - utilization of transfers to other government units is a result of under absorption of the Kenya Youth Employment and Opportunities project whose funding by the world bank is on reimbursement basis
- ii. The 65% under - utilization of other grants and transfers relates to scholarships and other educational benefits to the state department's labour attaché's children in four foreign missions of Saudi, Qatar, UAE and Geneva.

The State Department for Labour financial statements were approved on 30.9.2021 and signed by:



Principal Secretary

Name: Peter K. Tum, OGW



Deputy Accountant General

Name: Ernest A. Lukayu

ICPAK Member Number: 4150

MINISTRY OF LABOUR AND SOCIAL PROTECTION - (State Department for Labour)
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11. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=d-c	% of Utilisation Difference to Final Budget f=d/c %
RECEIPTS						
Exchequer releases	1,870,907,034	(128,865,965)	1,742,041,069	1,736,774,965	5,266,104	100%
Proceeds from Sales of Assets	7,100,000	-	7,100,000	6,922,150	177,850	97%
Other Receipts	1,000,000	-	1,000,000	1,000,000	0	100%
Total Receipts	1,879,007,034	(128,865,965)	1,750,141,069	1,744,697,115	5,443,954	100%
PAYMENTS						
Compensation of Employees	812,110,000	-118,565,965	693,544,035	677,627,214	15,916,821	98%
Use of goods and services	509,351,516	-15,661,200	493,690,316	468,703,254	24,987,062	95%
Transfers to Other Government Units	541,620,000	0	541,620,000	541,620,000	0	100%
Other Grants and Transfers	5,980,000	0	5,980,000	2,084,938.00	3,895,062	35%
Social Security Benefits	1,234,160	4,700,000	5,934,160	3,300,551	2,633,609	56%
Acquisition of Assets	8,711,358	661,200	9,372,558	8,707,919	664,639	93%
Grand Total	1,879,007,034	(128,865,965)	1,750,141,069	1,702,043,876	48,097,193	97%
Surplus/Deficit	-	-	-	42,653,240	(42,653,240)	

MINISTRY OF LABOUR AND SOCIAL PROTECTION - (State Department for Labour)

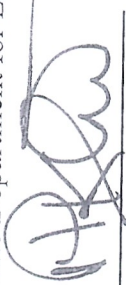
Reports and Financial Statements

For the year ended 30, June 2021.

Notes:

- i. Underutilization of 44% on social security benefits is as a result on going contracts not yet matured.
- ii. 65% under - utilization of other grants and transfers relates to scholarships and other educational benefits to the state department's labour attaché s children in four foreign missions of Saudi, Qatar, UAE and Geneva.

The State Department for Labour financial statements were approved on 30.9.2021 and signed by:



Principal Secretary

Name: Peter K. Tum, OGW



Deputy Accountant General

Name: Ernest A. Lukayu

ICPAK Member Number:4150

MINISTRY OF LABOUR AND SOCIAL PROTECTION - (State Department for Labour)
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For the year ended 30, June 2021.

12. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Exchequer releases	2,444,400,000	(1,212,426,063)	1,231,973,937	938,848,551	293,125,386	76%
Total Receipts	2,444,400,000	(1,212,426,063)	1,231,973,937	938,848,551	293,125,386	76%
PAYMENTS						
Use of goods and services	481,000,000	(401,000,000)	80,000,000	61,322,154	18,677,846	77%
Transfers to Other Government Units	1,715,000,000	(674,026,063)	1,040,973,937	676,540,126	364,433,811	65%
Acquisition of Assets	248,400,000	(137,400,000)	111,000,000	89,065,704	21,934,296	80%
Grand Total	2,444,400,000	(1,212,426,063)	1,231,973,937	826,927,984	405,045,953	67%
Surplus/Deficit	-	-	-	111,920,567	(111,920,567)	

Notes:

- i. 24% undrawn exchequer is majorly due to under absorption occasioned by item (ii) below. KYEOP is financed by world bank on cash reimbursement basis, hence low expenditure translates to low or no reimbursements.
- ii. Underutilization of 23% on use of goods and services is because of late approval of programs and Covid 19 pandemic limiting official travel of officials of the KYEOP.
- iii. Underutilization of 35% on Transfers to other government units is as a result under absorption occasioned by item (ii)

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For the year ended 30, June 2021.

above. KYEOP is financed by world bank on cash reimbursement basis, hence low expenditure translates to low or no reimbursements.

The State Department for Labour financial statements were approved on 30.9. 2021 and signed by:



Principal Secretary

Name: Peter K. Tum, OGW



Deputy Accountant General

Name: Ernest A. Lukayu

ICPAK Member Number:4150

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13. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Description	Budget	Adjustments	Final Budget	Actual	Variance
Promotion of the Best Labour Practice	775,950,598	(155,693,550)	620,257,048	612,985,055	195,943,125
Promotion of harmonious industrial relations	382,592,182	(35,904,115)	346,688,067	336,793,728	175,696,113
Regulation of Trade Unions	15,498,086	384,915	15,883,001	6,241,980	10,401,311
Provision of Occupational Safety and Health	377,860,330	(120,174,350)	257,685,980	269,949,347	9,845,701
Manpower Development, Employment and	3,093,536,085	(1,188,960,615)	1,904,575,470	1,456,608,624	1,370,217,691
Human Resource Planning & Development	592,916,869	(444,814,469)	148,102,400	94,554,425	74,550,471
Provision of Industrial Skills	2,005,620,000	(674,026,063)	1,331,593,937	967,160,126	1,219,753,811
Employment Promotion	419,678,153	(57,108,218)	362,569,935	341,844,883	63,485,969
Productivity Promotion, Measurement & improvement	75,321,063	(13,011,865)	62,309,198	53,049,191	12,427,440
General Administration Planning and Support	453,920,351	3,362,137	457,282,488	459,378,180	32,198,249
Policy, Planning and General administrative services	453,920,351	3,362,137	457,282,488	425,084,239	32,198,249
Grand Total	4,323,407,034	(1,341,292,028)	2,982,115,006	2,528,971,860	1,598,359,065

The State Department for Labour financial statements were approved on 30.9. 2021 and signed by:



Deputy Accountant General

Name: Ernest A. Lukayu

ICPAK Member Number:4150

Principal Secretary

Name: Peter K. Tum, OGW

MINISTRY OF LABOUR AND SOCIAL PROTECTION - (State Department for Labour)
Reports and Financial Statements
For the year ended 30, June 2021.

MINISTRY OF LABOUR AND SOCIAL PROTECTION - (State Department for Labour)

Reports and Financial Statements

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12. 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 Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

2. Reporting State Department for Labour

The financial statements are for the State department of labour. The financial statements encompass the reporting State Department for Labour as specified under section 81 of the PFM Act 2012 and also comprise of the following development projects implemented by the State Department for Labour:

(i). Kenya Youth Employment And Opportunities Project (KYEOP)

3. Reporting Currency

The financial statements are presented in Kenya Shillings (KShs), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

MINISTRY OF LABOUR AND SOCIAL PROTECTION - (State Department for Labour)
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SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the State Department for Labour for all the years presented.

a) Recognition of Receipts

The State Department for Labour recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the State Department for Labour.

i) Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

ii) Transfers from the Exchequer

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving State Department for Labour.

iii) External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient State Department for Labour or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30th June 2021, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

iv) Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognised in the financial statements the time associated cash is received.

b) Recognition of payments

The State Department for Labour recognises all payments when the event occurs, and the related cash has been paid out by the State Department.

i) Compensation of Employees

Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.

ii) Use of Goods and Services

Goods and services are recognized as payments in the period when the goods/services are paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

iii) Interest on Borrowing

Borrowing costs that include interest are recognized as payment in the period in which they are paid for.

iv) Repayment of Borrowing (Principal Amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made.

v) Acquisition of Fixed Assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

MINISTRY OF LABOUR AND SOCIAL PROTECTION - (State Department for Labour)
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SIGNIFICANT ACCOUNTING POLICIES (Continued)

A fixed asset register is maintained by the State Department for Labour and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

5. In-kind contributions

In-kind contributions are donations that are made to the State Department for Labour 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 State Department for Labour includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

6. Third Party Payments

Included in the receipts and payments, are payments made on its behalf to third parties in form of loans and grants. These payments do not constitute cash receipts and payments and are disclosed in the payment to third parties in the statement of receipts and payments as proceeds from foreign borrowings.

7. 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.

MINISTRY OF LABOUR AND SOCIAL PROTECTION - (State Department for Labour)
Reports and Financial Statements
For the year ended 30, June 2021.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

a) Restriction on Cash

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2021, this amounted to Kshs 50,864,072 compared to Kshs 43,780,813 in prior period as indicated on note 12. There were no other restrictions on cash during the year.

8. 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 are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments 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.

9. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (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.

MINISTRY OF LABOUR AND SOCIAL PROTECTION - (State Department for Labour)
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SIGNIFICANT ACCOUNTING POLICIES (Continued)

10. 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 recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the State Department for Labour at the end of the year. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2020 for the period 1st July 2020 to 30th June 2021 as required by Law and there were two supplementary adjustments to the original budget during the year.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

Government Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-State Department for Labour transfers.

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the

MINISTRY OF LABOUR AND SOCIAL PROTECTION - (State Department for Labour)
Reports and Financial Statements
For the year ended 30, June 2021.

financial statements for the year ended 30th June 2021.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

14. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented. During the year, errors that have been corrected are disclosed under note 13 explaining the nature and amounts.

15. Related Party Transactions

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

16. Contingent Liabilities

Section 148 (9) of the PFM Act regulations 2015 requires the Accounting officer of a National Government State Department for Labour to report on the payments made, or losses incurred, by the National Government State Department to meet contingent liabilities as a result of loans during the financial year.

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the State Department; or
- b) A present obligation that arises from past events but is not recognised because:
 - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, The State Department for

MINISTRY OF LABOUR AND SOCIAL PROTECTION - (State Department for Labour)
Reports and Financial Statements
For the year ended 30, June 2021.

Labour does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 7 of this financial statement is a register of the contingent liabilities in the year.

MINISTRY OF LABOUR AND SOCIAL PROTECTION - (State Department for Labour)
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 Reports and Financial Statements
 For the year ended 30, June 2021.

13. NOTES TO THE FINANCIAL STATEMENT

1 Exchequer Releases

Description	2020- 2021 Kshs	2019- 2020 Kshs
Total Exchequer Releases for quarter 1	619,185,774	761,907,878
Total Exchequer Releases for quarter 2	564,357,490	1,099,035,467
Total Exchequer Releases for quarter 3	747,559,151	671,715,672
Total Exchequer Releases for quarter 4	744,521,101	519,231,544
TOTAL	2,675,623,516	3,051,890,561

2 Proceeds from Sale of Assets

	2020- 2021 Kshs	2019- 2020 Kshs
Receipts from the Sale of Inventories, Stocks and Commodities	6,922,150	1,375,000
TOTAL	6,922,150	1,375,000

3 Other Receipts

	2020- 2021 Kshs	2019- 2020 Kshs
Receipts from Administrative Fees and Charges - Collected as AIA	1,000,000	1,660,496
TOTAL	1,000,000	1,660,496

4 Compensation of Employees

	2020- 2021 Kshs	2019- 2020 Kshs
Basic salaries of permanent employees	416,911,581	381,877,028
Basic wages of temporary employees	16,125,252	61,388,254
Personal allowances paid as part of salary	235,410,271	231,263,155
Personal allowances paid as reimbursements	6,679,791	8,448,307
Personal allowances provided in kind	2,500,319	4,602,180
TOTAL	677,627,214	687,578,924

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5 Use of Goods and Services

	2020- 2021		2019- 2020	
	Kshs		Kshs	
Utilities, supplies and services	20,755,957		21,577,768	
Communication, supplies and services	27,806,887		30,511,447	
Domestic travel and subsistence	82,055,380		115,087,719	
Foreign travel and subsistence	7,929,800		23,480,581	
Printing, advertising and information supplies & services	7,879,399		15,459,930	
Rentals of produced assets	241,606,348		340,195,835	
Training expenses	9,705,558		902,810,506	
Hospitality supplies and services	44,233,861		48,639,419	
Insurance costs	276,184		855,000	
Specialised materials and services	8,043,011		7,949,688	
Office and general supplies and services	27,870,388		29,531,249	
Other operating expenses	25,624,553		35,767,175	
Routine maintenance – vehicles and other transport equipment	9,323,183		10,890,618	
Routine maintenance – other assets	4,182,697		4,205,412	
Fuel Oil and Lubricants	12,732,203		16,780,993	
TOTAL	530,025,408		1,603,743,340	

6 Grants and Transfers to other Government Entities

Description	2020- 2021		2019- 2020	
	Kshs		Kshs	
Capital Grants to Government Agencies	541,620,000		-	
Current Grants to Government Agencies	676,540,126		598,920,000	
TOTAL	1,218,160,126		598,920,000	

6b: Transfers to self – reporting entities in the year

The above transfers were made to the following self-reporting entities in the year:

Description	Recurrent Development		2020- 2021
	Kshs Kshs		
Transfers to SAGAs and SCs			-
National Industrial Training Authority	290,620,000	676,540,126	967,160,126
National Employment Authority	245,000,000	-	245,000,000
Occupational Safety and Health Fund	6,000,000	-	6,000,000
TOTAL	541,620,000	676,540,126	1,218,160,126

We have confirmed these amounts with the recipient entities and attached these confirmations as an Appendix to this financial statement.

MINISTRY OF LABOUR AND SOCIAL PROTECTION - (State Department for Labour)
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 Other Grants and Transfers

Description	2020- 2021	2019- 2020
	Kshs	Kshs
Scholarships and other educational benefits	2,084,938	5,080,000
TOTAL	2,084,938	5,080,000

8 Social Security Benefits

	2020- 2021	2019- 2020
	Kshs	Kshs
Government pension and retirement benefits	3,300,551	1,019,805
TOTAL	3,300,551	1,019,805

9 Acquisitions of Assets

	2020- 2021	2019- 2020
	Kshs	Kshs
Construction of Buildings	86,144,544	97,984,928
Refurbishment of Buildings	5,137,303	2,435,231
Purchase of Vehicles and Other Transport Equipment	-	5,310,000
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	1,765,660	8,454,461
Purchase of Office Furniture and General Equipment	3,495,698	9,418,418
Purchase of Household Furniture and Institutional Equipment	74,919	-
Purchase of Specialised Plant, Equipment and Machinery	1,155,500	2,682,505
TOTAL	97,773,623	126,285,543

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	2020- 2021	2019- 2020
			Kshs	Kshs
Central Bank of Kenya, 1000303166,KShs	kshs	Recurrent	23,452,990	11,047,297
Central Bank of Kenya, 1000303174,KShs	kshs	Development	5,439,605	2,668,085
Central Bank of Kenya, 1000303198,KShs	kshs	Deposit	50,864,072	43,780,813
Central Bank of Kenya, 1000320467,KShs	kshs	Project-KYEOP	114,322,486	4,434,163
Total			194,079,153	61,930,358

10B: cash in hand

	2020- 2021	2019- 2020
	Kshs	Kshs
Cash in Hand – Held in domestic currency	-	1,488,346
TOTAL	-	1,488,346

Cash in hand should also be analysed as follows:

	2020- 2021	2019- 2020
	Kshs	Kshs
Headquarters, Nssf Building, Cashoffice	-	1,488,346
TOTAL	-	1,488,346

11: Accounts Receivable

Description	2020- 2021	2019- 2020
	Kshs	Kshs
Government Imprests	1,370,089	10,257,963
Salary advances	250,561	-
Foreign Missions	14,172,239	-
District suspense	-	25,311,604
TOTAL	15,792,889	35,569,567

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12. Accounts Payable

	2020- 2021	2019- 2020
	Kshs	Kshs
Deposits	50,864,072	43,780,813
TOTAL	50,864,072	43,780,813

13. Fund Balance Brought Forward

	2020- 2021	2019- 2020
	Kshs	Kshs
Bank accounts	61,930,358	73,044,493
Cash in hand	1,488,346	49,691
Receivables - Outstanding Imprests	35,569,567	15,618,903
Payables - Deposits	(43,780,813)	(48,966,759)
TOTAL	55,207,458	39,746,328

14. Prior Year Adjustments

Description of the error	Balance b/f	Adjustments	Adjusted Balance b/f
	FY 2019/2020 as per		FY 2019/2020
	Financial statements		
	Kshs	Kshs	Kshs
Bank account Balances	61,930,358	(13,715,382)	48,214,976
Cash in hand	1,488,346	(1,488,346)	-
Receivables	35,569,567	(35,569,567)	-
Accounts Payables	(43,780,813)	-	(43,780,813)
	55,207,458	(50,773,295)	4,434,163

** Prior year adjustments relates to swept bank balances to the exchequer, Cash banked, District data surrendered and captured and outstanding imprest surrendered.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

16.(Increase)/ Decrease in Receivable

Description of the error	2020- 2021	2019- 2020
	KShs	KShs
Opening Accounts Receivables as at 1 st July 2020	35,569,567	15,618,903.00
Closing Accounts Receivables as at 30 th June 2021	15,792,889	35,569,567.00
Change in Accounts Receivables	19,776,679	(19,950,664)

17. Increase/ (Decrease) in Accounts Payable

Description of the error	2020- 2021	2019- 2020
	KShs	KShs
Opening Accounts Payables as at 1 st July 2020	43,780,813	48,966,759
Closing Accounts payables as at 30 th June 2021	50,864,072	43,780,813
Change in Accounts payables	7,083,259	(5,185,946)

18. Related Party Disclosures

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the (State Department of Labour)

- i) Key management personnel that include the Cabinet Secretaries and Accounting Officers
- ii) Other Ministries Departments and Agencies and Development Projects;
- iii) State Corporations and Semi-Autonomous Government Agen

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

Related party transactions:

	2020-2021	2019-2020
	Kshs	Kshs
Transfers to SCs and SAGAs	1,218,160,126	598,920,000
<u>Transfers from related parties</u>		
Transfers from the Exchequer	2,675,623,516	3,051,890,561

NOTES TO THE FINANCIAL STATEMENTS (Continued)

18. Other Important Disclosures

18.1: Pending Accounts Payable (See Annex 1)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	78,964,753	34,863,826	(49,100,000)	64,728,579
Construction of civil works	20,575,841	-	(18,745,267)	1,830,575
Supply of goods	-	2,916,661	(-)	2,916,661
Supply of services	19,684,108	8,944,828	(16,232,358)	12,396,577
Total	119,224,702	46,725,305	(84,077,625)	81,872,382

18.2: Pending Staff Payables (See Annex 2)-None

18.3: Other Pending Payables (See Annex 3)-None

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18.4 External Assistance

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
External assistance received as loans and grants	173,112,478	75,220,111
Total	173,112,478	75,220,111

a) External assistance relating loans and grants

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
External assistance received as loans	173,112,478	75,220,111
Total	173,112,478	75,220,111

NOTES TO THE FINANCIAL STATEMENTS (Continued)

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2020/2021	FY 2019/2020
Description		Kshs	Kshs
Undrawn external assistance – loans		-	-
Total		-	-

c). Classes of providers of external assistance

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
International assistance organization	173,112,478	75,220,111
Total	173,112,478	75,220,111

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purpose and use of external assistance

	FY 2020/2021	FY 2019/2020
	Kshs	Kshs
Use of goods and services	62,068,655	81,720,425
Acquisition of Assets	1,155,500	11,262,563
TOTAL	63,224,155	92,982,988

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19. PROGRESS ON FOLLOW UP OF PRIOR YEARS
 RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1184.Other Grants & transfers	Within 3 months upon tabling and adoption of this report, the Accounting Officer must have submitted to the Auditor General the criteria of identifying the beneficiaries, list of beneficiaries, level of education and Accountability of amounts with regard to scholarships and other educational benefits for Audit verification report sent to the National Assembly	The State Department wrote to the consulate offices in Geneva, Qatar, Saudi Arabia and UAE to furnish us with information pertaining to identification of scholarship beneficiaries The information has been availed for Audit review	Not resolved.	Auditor General reviewing the information presented.

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1188.Un-accounted for Disbursement to Consulate Offices	Within three (3) months upon tabling and adoption of this report, the Accounting Officer should have furnished the office of the Auditor General with Primary documents required for purpose of this Audit and the outcome of the verification process be communicated to the Committee	State Department received payment vouchers from the consulate offices in Geneva, Qatar, Saudi Arabia and UAE for Financial Year 2017/2018 for Audit verification	Not resolved.	Payment vouchers availed for audit.

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1189. Acquisition of Assets	Within three (3) months upon tabling of this report, the Accounting Officer should have furnished the committee with a conclusive response as to why the State Department did not confirm to the Standard format on an asset register as it did not include components such as valuation	The State Department wrote to departments with technical capacity to carry out Valuation of Assets. The process is on-going.	Not resolved	Work in progress

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>The project is on-going. The Accounting Officer has allocated ksh 100 million in the Financial Year 2021/2022.</p> <p>(Appendix...v)</p> <p>Copies of the project status report are attached</p> <p>(Appendix...vi)</p> <p>and communication to the principal Secretary for Ministry of Lands to confirm to the Ministry the position of the Land's (L/R No.22355) ownership</p> <p>(Appendix...vii)</p>		

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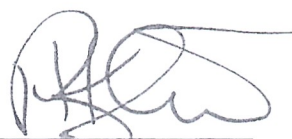
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Time (Put a date when you expect the issue to be resolved)
1191. Unresolved prior Year Issues	<p>1) Within three (30) months upon tabling and adoption of this Report, the Accounting Officer should institute elaborate mechanisms to ensure that the project (National Employment promotion centre –Kabete) proceeds as scheduled and ensure that all the necessary documents are availed for Audit verification in Accordance with the provisions of section 62 of the public Audit Act, No.34 of 2015</p> <p>2) The Auditor General should review the matter and report back to the National Assembly expeditiously.</p>	<p>The state department has continuously factored in her budget funds in successive financial years to ensure the project proceeds as scheduled. However, the project has suffered major budget cuts during supplementary budgets. Necessary documents were availed for audit verification</p>	Not resolved.	Upon Auditor General reviewing the matter and reporting back to the National Assembly.

Note: The above are recommendations of the Public Accounts Committee (PAC) on unresolved audit issues for the FY 2017/2018. The state Department appeared before the PAC in August,

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2021 for examination of the Auditor General's report for the FY 2018/2019.

Recommendations of the committee are awaited.



PETER K. TUM OGW,
Principal Secretary



ERNEST A. LUKAYU
Deputy Accountant General

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ANNEXES

ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
	A	B	c	d=a-c		
Construction of buildings						
1. Inforserve Networks Limited	442,723,947.00	15 th May 2015	216,680,035.98	27,342,965.60	76,442,965.50	Insufficient Budget
2. Miliki Development Company Limited	114,039,118.65	3 rd May 2019	30,289,891.00	3,510,109.00	10,289,891.00	Insufficient Budget
3. Miliki Development Company Limited				2,705,114.60		Insufficient Budget
4. Power ware Systems Limited	14,656,095.00	13 th June 2019	8,628,675.10	5,125,351.10	0	Insufficient Budget
5. Anthopi Mechanical Engineering Services	26,414,096.00	13 th June 2019	7,568,671.40	14,824,478.42	0	Insufficient Budget
6. Tencons Builders Limited	42,811,297.00	12 th April 2018	38,989,510.00	2,521,787.00	2,521,787.00	Awaiting Audit Clearance
7. Cebeth Enterprises Limited	9,214,700.00	29 th May 2015	0	5,660,880.00	0	Insufficient Budget
8. Top choice surveillance	15,692,234.32		12,887,582.00		7,805,346.46	Insufficient Budget
9. Ocean bays Investments and General Supplies Ltd	19,972,230.40	28 th April 2020	5,962,106.00	3,037,894.00	0	Insufficient Budget
Sub-Total	685,523,718.37		321,006,471.48	64,728,579.72	97,059,989.96	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Construction of civil works						
10. Eco partners limited	14,587,615.00	3 rd May 2019	11,170,000.00	1,830,575.00	2,480,603.75	Insufficient Budget
Sub-Total	14,587,615.00		11,170,000.00	1,830,575.00	2,480,603.75	
Supply of goods						
11. Nyaleon Merchants	1,120,000.00	4 th March 2021	0	1,120,000.00	0	Insufficient Budget
12. Queede Queentet Investments	373,997.00	21 st June 2021	0	373,997.00	0	Tax Obligation Error
13. Goldpal Enterprises	176,663.80	22 nd June 2021	0	176,663.80	0	Tax Obligation Error
14. Dust And Diesel Investments	361,000.00	21 st June 2021	0	361,000.00	0	Tax Obligation Error
15. Kabutha General Merchants	682,500.00	4 th March 2021	0	682,500.00	0	Insufficient Budget
16. Rostos Agencies	202,500.00	4 th March 2021	0	202,500.00	0	Insufficient Budget
17. Talent office supplies	321,500	20 th junen2021	321,500.00		321,500	Insufficient Budget
Sub-Total	3,238,160.80		321,500.00	2,916,660.80	321,500.00	
Supply of services						
18. Department of film services	350,000.00	21 st December 2019	350,000.00	0	350,000.00	paid
19. Admiral Security services	462,000.00	9 th December 2019	462,000.00	0	462,000.00	paid
20. Alibaba Tours and Travel	966,168.00	21 st May 2020	966,168.00	0	966,168.00	paid
21. Zakale Expeditions Limited	28,000.00	28 th May 2020	28,000.00	0	28,000.00	paid
22. Alibaba Tours and Travel	497,610.00	27 th May 2020	497,610.00	0	497,610.00	paid

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
23. Pogo Airways Travel Services	1,339,835.00	22 th May 2020	1,339,835.00	0	1,339,835.00	paid
24. Qureshy Travel Limited	38,500.00	23 rd June 2020	38,500.00	0	38,500.00	paid
25. Alibaba Tours and Travel	202,690.00	13 th May 2020	202,690.00	0	202,690.00	paid
26. The Elite Times Ventures Limited	73,920.00	25 th May 2020	73,920.00	0	73,920.00	paid
27. The Elite Times Ventures Limited	41,980.00	25 th July 2019	41,980.00	0	41,980.00	paid
28. The Elite Times Ventures Limited	36,960.00	20 th August 2019	36,960.00	0	36,960.00	paid
29. Pogo Airways Travel Services	75,100.00	2 nd October 2019	75,100.00	0	75,100.00	paid
30. The Elite Times Ventures Limited	45,950.00	25 th July 2019	45,950.00	0	45,950.00	paid
31. The Elite Times Ventures Limited	41,980.00	13 th August 2019	41,980.00	0	41,980.00	paid
32. Entrada Tours and Travel Limited	142,000.00	8 th August 2019	142,000.00	0	142,000.00	paid
33. Travigent Agencies	289,200.00	29 th July 2019	289,200.00	0	289,200.00	paid
34. Astorian Grand Hotel	797,200.00	30 th January 2019	797,200.00	0	797,200.00	paid
35. Toyota Kenya Limited	14,800.00	18 th May 2020	14,800.00	0	14,800.00	paid
36. DT Dobie Limited	240,045.00	2 nd September 2019	240,045.00	0	240,045.00	paid
37. Toyota Kenya Limited	32,508.00	27 th May 2020	32,508.00	0	32,508.00	paid
38. NITA Mombasa	70,000.00	21 th May 2020	70,000.00	0	70,000.00	paid
39. Pogo Airways Travel Services	33,970.00	11 th December 2019	33,970.00	0	33,970.00	paid

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
40. Telecommunication Today	715,400.00	8 th June 2020	715,400.00	0	715,400.00	paid
41. Alibaba Tours and Travel Limited	560,400.00	25 th August 2019	560,400.00	0	560,400.00	paid
42. Pogo Airways Travel Services	16,950.00	29 th November 2019	16,950.00	0	16,950.00	paid
43. U&S Capital Limited	7,030,064.00	18 th June 2019	2,118,860.00	2,118,860.00	4,911,200.00	Insufficient Budget
44. Chriso Auto Garage	147,800.00	21 st May 2021	0	147,800.00	0	IFMIS receipt error
45. White sands Hotel Limited	960,000.00	19 th October 2020	0	960,000.00	0	IFMIS receipt error
46. NSSF	6,786,000.00		0	6,050,293.20	1,696,500.00	Insufficient Budget
47. NSSF Mombasa	2,189,991.84		0	1,569,638.84	2,189,991.84	Insufficient Budget
48. Kenya Pipeline Company Limited (MORENDAT)	290,700.00	18 th June 2021	0	290,700.00	0	Insufficient Budget
49. Freestem Agency	447,960.00	25 th June 2021	0	447,960.00	0	Insufficient Budget
50. Pogo Airways Travel Services	115,325.00	11 th June 2021	0	115,325.00	0	Insufficient Budget
51. Royal Media Services Limited	696,000.00	21 st April 2015	0	696,000.00	0	Awaiting Audit Clearance
Sub-Total	25,678,186.		15,910,858.00	12,396,577.	19,362,608.	
Grand Total	729,027,680		348,408,829.	81,872,393.	119,224,702	

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ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES-NONE

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES-NONE

ANNEX 4 - SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs)
Buildings and structures	108,874,620	93,047,507	-	201,922,127
Office equipment, furniture and fittings	9,418,418	3,495,697.50	-	12,914,116
Other Machinery and Equipment	7,992,505	2,682,505.00	-	10,675,010
Total	126,285,543	99,225,709	-	225,511,252

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ANNEX 5 – LIST OF PROJECTS IMPLEMENTED BY THE STATE DEPARTMENT FOR LABOUR

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements(yes/no)
1	Kenya Youth Employment And Opportunities Project (Kyeop)	Establishment of national labour market information system.	Principal Secretary State Department For Labour	Yes

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ANNEX 6 – LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE STATE DEPARTMENT FOR LABOUR

Ref	SC, SAGA or Public Fund's name	Principal activity of the entity	Accounting Officer	Amount transferred during the year	Inter- entity reconciliations done?(yes/no)
1	National Social Security Fund (NSSF)	Social Security benefits	Principal Secretary -State Department For Labour	Nil	N/A
2	National Industrial Training Authority (NITA)	Developing industrial training curricula, integrating labour market information into skills development.	Principal Secretary -State Department For Labour	KSh.967,160,126	Yes
3	National Employment Authority (NEA)	To provide for a comprehensive institutional framework for employment management.	Principal Secretary -State Department For Labour.	Khs.245,000,000	Yes

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4	Occupational Safety And Health Fund (OSH)	Impelement effective systems for prevention of occupational accidents and deseases, carry out research on occupational safety and health and disseminate and promote occupational safety and health among employees	Principal Secretary -State Department For Labour	Ksh.6000,000	Yes.
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ANNEX 7 – CONTINGENT LIABILITIES REGISTER-NONE

ANNEX 8- REPORTS GENERATED FROM IFMIS

The following financial Reports Generated from IFMIS should be generated and attached as appendices to these financial statements.

- i. GOK IFMIS Comparison Trial Balance
- ii. FO30 (Bank reconciliations) for all bank accounts
- iii. GOK IFMIS Receipts and Payments Statement
- iv. GOK IFMIS Statement of Financial Position
- v. GOK IFMIS Statement of Cash Flows
- vi. GOK IFMIS Notes to the Financial Statements
- vii. GOK IFMIS Statement of Budget Execution
- viii. GOK IFMIS Statement of Deposits
- ix. GOK IFMIS Budget Execution by Programme and Economic Classification
- x. GOK IFMIS Budget Execution by Heads and Programmes
- xi. GOK IFMIS Budget Execution by Programmes and Sub-programmes

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Trial Balance Comparison Report

Entity: 1184-State Department for Labour

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To ADJ2-20

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1420304 Registration of Trade Unions	0.00	1,000,000.00	0.00	983,673.00
1420309 Registration of Societies	0.00	0.00	0.00	76,823.00
1420300 Administrative Fees and Charges collected as AIA	0.00	1,000,000.00	0.00	1,060,496.00
1420601 Sale of Tender Documents	0.00	0.00	0.00	600,000.00
1420600 Receipts from Sale of Incidental Goods	0.00	0.00	0.00	600,000.00
1420000 Sales of Goods and Services	0.00	1,000,000.00	0.00	1,660,496.00
2110101 Basic Salaries - Civil Service	416,911,581.30	0.00	381,877,027.55	0.00
2110100 Basic Salaries - Permanent Employees	416,911,581.30	0.00	381,877,027.55	0.00
2110201 Contractual Employees	16,125,252.00	0.00	61,388,254.00	0.00
2110200 Basic Wages - Temporary Employees	16,125,252.00	0.00	61,388,254.00	0.00
2110301 House Allowance	122,507,738.75	0.00	123,699,456.65	0.00
2110306 Foreign Service Allowance (Overseas Addition)	42,598,112.00	0.00	44,704,584.00	0.00
2110307 Hardship Allowance	995,898.05	0.00	799,304.50	0.00
2110309 Special Duty Allowance	2,958,220.45	0.00	3,795,943.70	0.00
2110310 Top-up Allowance	0.00	0.00	0.00	0.00
2110311 Transfer Allowance	4,292,716.30	0.00	1,304,427.40	0.00
2110312 Responsibility Allowance	3,380,718.80	0.00	0.00	0.00
2110313 Entertainment Allowance	440,029.05	0.00	333,559.50	0.00
2110314 Transport Allowance	44,209,314.80	0.00	42,733,720.85	0.00
2110315 Extreneous Allowance	3,208,618.45	0.00	3,045,689.80	0.00
2110317 Domestic Servant Allowance	597,165.75	0.00	350,941.10	0.00
2110318 n Practising Allowance	5,339,946.40	0.00	5,344,934.15	0.00
2110320 Leave Allowance	1,472,541.75	0.00	1,772,595.00	0.00
2110322 Risk Allowance	109,250.00	0.00	122,698.00	0.00
2110327 Ministerial Allowance	3,300,000.00	0.00	3,300,000.00	0.00
2110336 Car Purchase Allowance	0.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	235,410,270.55	0.00	231,307,854.65	0.00
2110401 Refund of Medical Expenses - Outpatient	2,041,293.30	0.00	2,148,307.00	0.00
2110402 Refund of Medical Expenses - Inpatient	4,138,509.45	0.00	4,800,000.00	0.00
2110403 Refund of Medical Expenses - Ex-Gratia	499,988.20	0.00	1,500,000.00	0.00
2110400 Personal Allowances paid as Reimbursements	6,679,790.95	0.00	8,448,307.00	0.00
2110000 Wages and Salary Contributions	675,126,894.80	0.00	683,021,443.20	0.00
2120201 Employer Contributions to National Social and Health Insurance Scheme	2,500,318.85	0.00	4,602,180.00	0.00
2120200 Employer Contributions to Compulsory Health Insurance Schemes	2,500,318.85	0.00	4,602,180.00	0.00
2120000 Social Contributions	2,500,318.85	0.00	4,602,180.00	0.00
2210101 Electricity	10,999,173.00	0.00	11,535,973.00	0.00
2210102 Water and Sewarage Charges	8,857,034.25	0.00	8,722,044.55	0.00
2210103 Gas expenses	899,750.00	0.00	1,299,750.00	0.00
2210100 Utilities, Supplies and Services	20,755,957.25	0.00	21,557,767.55	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	22,160,517.25	0.00	26,758,580.80	0.00
2210202 Internet Connections	3,281,845.00	0.00	1,255,267.55	0.00
2210203 Courier & Postal Services	2,364,524.50	0.00	2,497,599.00	0.00
2210200 Communication, Supplies and Services	27,806,886.75	0.00	30,511,447.35	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	22,560,071.90	0.00	28,130,061.25	0.00
2210302 Accommodation - Domestic Travel	22,084,957.30	0.00	19,538,701.00	0.00
2210303 Daily Subsistence Allowance	37,032,527.50	0.00	66,275,378.20	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	194,913.00	0.00	654,118.00	0.00
2210307 Passage & Transfer Expenses	182,910.00	0.00	416,460.00	0.00
2210309 Field Allowance	0.00	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	82,055,379.70	0.00	115,014,718.45	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2210401 Travel Costs (airlines, bus, railway, etc.)	3,366,110.60	0.00	10,782,666.70	
2210402 Accommodation	2,492,210.70	0.00	4,736,407.95	
2210403 Daily Subsistence Allowance	2,046,478.40	0.00	7,785,691.90	
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	25,000.00	0.00	175,814.15	0.00
2210405 Shipment of Personal and Household Effects	0.00	0.00	0.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	7,929,799.70	0.00	23,480,580.70	0.00
2210502 Publishing & Printing Services	5,686,134.05	0.00	9,643,287.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	582,754.00	0.00	810,994.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	658,052.50	0.00	3,004,650.00	0.00
2210505 Trade Shows and Exhibitions	952,458.00	0.00	2,000,998.60	0.00
2210500 Printing, Advertising and Information Supplies and Services	7,879,398.55	0.00	15,459,929.60	0.00
2210602 Payment of Rents and Rates - Residential	24,835,509.80	0.00	25,769,680.00	0.00
2210603 Rents and Rates - Non-Residential	216,770,837.90	0.00	314,426,155.00	0.00
2210600 Rentals of Produced Assets	241,606,347.70	0.00	340,195,835.00	0.00
2210701 Travel Allowance	4,200,780.00	0.00	3,376,798.60	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	649,073.00	0.00	649,992,370.90	0.00
2210703 Production and Printing of Training Materials	624,694.00	0.00	414,000.00	0.00
2210704 Hire of Training Facilities and Equipment	277,513.00	0.00	165,200.00	0.00
2210705 Field Training Attachments	56,140.00	0.00	65,400.00	0.00
2210706 Book Allowance	329,079.00	0.00	547,020.00	0.00
2210707 Project Allowance	135,447.00	0.00	136,100.00	0.00
2210709 Research Allowance	45,700.00	0.00	82,220.00	0.00
2210710 Accommodation Allowance	1,203,782.00	0.00	1,878,560.00	0.00
2210711 Tuition Fees Allowance	2,115,062.00	0.00	9,243,310.00	0.00
2210712 Trainee Allowance	68,288.00	0.00	236,909,526.70	0.00
2210700 Training Expenses	9,705,558.00	0.00	902,810,506.20	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	10,013,419.05	0.00	15,003,450.30	0.00
2210802 Boards, Committees, Conferences and Seminars	31,350,902.00	0.00	29,649,723.90	0.00
2210805 National Celebrations	58,200.00	0.00	417,700.00	0.00
2210808 Purchase of Coffins	203,800.00	0.00	50,000.00	0.00
2210809 Board Allowance	2,607,540.00	0.00	3,473,544.50	0.00
2210800 Hospitality Supplies and Services	44,233,861.05	0.00	48,594,418.70	0.00
2210903 Plant, Equipment and Machinery Insurance	0.00	0.00	205,000.00	0.00
2210904 Motor Vehicle Insurance	276,184.00	0.00	650,000.00	0.00
2210900 Insurance Costs	276,184.00	0.00	855,000.00	0.00
2211001 Medical Drugs	9,800.00	0.00	587,808.00	0.00
2211002 Dressings and Other Non-Pharmaceutical Medical Items	0.00	0.00	0.00	0.00
2211004 Fungicides, Insecticides and Sprays	133,478.00	0.00	0.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	32,576.75	0.00	0.00	0.00
2211008 Laboratory Materials, Supplies and Small Equipment	1,617,850.00	0.00	819,326.00	0.00
2211009 Education and Library Supplies	2,797,116.00	0.00	2,842,425.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	517,918.20	0.00	1,043,312.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	2,693,499.00	0.00	2,506,817.00	0.00
2211020 Uniform and Clothing Allowances	195,820.00	0.00	0.00	0.00
2211021 Purchase of Bedding and Linen	44,953.00	0.00	150,000.00	0.00
2211023 Supplies for Production	0.00	0.00	0.00	0.00
2211000 Specialised Materials and Supplies	8,043,010.95	0.00	7,949,688.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	18,143,863.50	0.00	17,160,045.25	0.00
2211102 Supplies and Accessories for Computers and Printers	8,580,111.75	0.00	11,942,038.45	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	1,146,413.00	0.00	439,166.00	0.00
2211100 Office and General Supplies and Services	27,870,388.25	0.00	29,541,249.70	0.00
2211201 Refined Fuels and Lubricants for Transport	12,715,591.65	0.00	16,524,693.00	0.00
2211204 Other Fuels (wood, charcoal, cooking)	16,611.00	0.00	276,300.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
gas etc?)				
2211200 Fuel Oil and Lubricants	12,732,202.65	0.00	16,800,993.00	0.00
2211301 Bank Service Commission and Charges	395,912.00	0.00	219,026.00	0.00
2211305 Contracted Guards and Cleaning Services	15,353,241.35	0.00	15,413,766.00	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	137,035.00	0.00	159,600.00	0.00
2211307 Transport Costs and Charges (freight, loading/unloading, clearing and shipping charges)	48,128.85	0.00	0.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	1,885,300.00	0.00	0.00	0.00
2211310 Contracted Professional Services	7,804,935.40	0.00	19,974,782.75	0.00
2211399 Other Operating Expenses - Oth	0.00	0.00	0.00	0.00
2211300 Other Operating Expenses	25,624,552.60	0.00	35,767,174.75	0.00
2210000 Goods and Services	516,519,527.15	0.00	1,588,539,309.00	0.00
2220101 Maintenance Expenses - Motor Vehicles	9,323,183.35	0.00	10,890,617.55	0.00
2220100 Routine Maintenance - Vehicles	9,323,183.35	0.00	10,890,617.55	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	502,347.00	0.00	339,795.00	0.00
2220202 Maintenance of Office Furniture and Equipment	1,191,618.50	0.00	797,854.00	0.00
2220203 Maintenance of Medical and Dental Equipment	45,000.00	0.00	40,180.00	0.00
2220204 Maintenance of Buildings -- Residential	80,000.00	0.00	125,000.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	265,510.50	0.00	268,440.00	0.00
2220209 Minor Alterations to Buildings and Civil Works	208,130.00	0.00	1,010,058.00	0.00
2220210 Maintenance of Computers, Software, and Networks	1,820,091.00	0.00	1,564,086.70	0.00
2220212 Maintenance of Communications Equipment	70,000.00	0.00	60,000.00	0.00
2220200 Routine Maintenance - Other Assets	4,182,697.00	0.00	4,205,413.70	0.00
2220000 Routine Maintenance	13,505,880.35	0.00	15,096,031.25	0.00
2620138 International Labour Organization	0.00	0.00	0.00	0.00
2620193 World Association of Private Employment Services	0.00	0.00	0.00	0.00
2620100 Membership Fees and Dues and Subscriptions to International Organizations	0.00	0.00	0.00	0.00
2620000 Grants and Other Transfers to International Organizations	0.00	0.00	0.00	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	541,620,000.00	0.00	573,920,000.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	541,620,000.00	0.00	573,920,000.00	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	676,540,125.90	0.00	25,000,000.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	676,540,125.90	0.00	25,000,000.00	0.00
2630000 Grants & Transfer To Other Govt. Units	1,218,160,125.90	0.00	598,920,000.00	0.00
2640101 Scholarships and other Educational Benefits - Secondary Education	2,084,938.00	0.00	1,800,000.00	0.00
2640104 Scholarships and other Educational Benefits -- Primary Education	0.00	0.00	3,280,000.00	0.00
2640100 Scholarships and other Educational Benefits	2,084,938.00	0.00	5,080,000.00	0.00
2640000 Other Transfers and Emergency Relief	2,084,938.00	0.00	5,080,000.00	0.00
2710102 Gratuity - Civil Servants	3,300,551.40	0.00	1,019,805.25	0.00
2710100 Government Pension and Retirement Benefits	3,300,551.40	0.00	1,019,805.25	0.00
2710000 Social Security Benefits	3,300,551.40	0.00	1,019,805.25	0.00
3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	86,144,544.25	0.00	97,984,927.75	0.00
3110200 Construction of Building	86,144,544.25	0.00	97,984,927.75	0.00
3110301 Refurbishment of Residential Buildings	4,911,200.00	0.00	2,344,731.00	0.00
3110302 Refurbishment of Non-Residential Buildings	226,102.50	0.00	90,500.00	0.00
3110300 Refurbishment of Buildings	5,137,302.50	0.00	2,435,231.00	0.00
3110701 Purchase of Motor Vehicles	0.00	0.00	5,481,000.00	0.00
3110700 Purchase of Vehicles and Other	0.00	0.00	5,481,000.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
Transport Equipment				
3110901 Purchase of Household and Institutional Furniture and Fittings	74,919.00	0.00	0.00	0.00
3110900 Purchase of Household Furniture and Institutional Equipment	74,919.00	0.00	0.00	0.00
3111001 Purchase of Office Furniture and Fittings	3,495,697.50	0.00	9,418,418.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	0.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	3,495,697.50	0.00	9,418,418.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	1,155,500.00	0.00	1,564,165.20	0.00
3111112 Purchase of Software	0.00	0.00	1,118,340.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	1,155,500.00	0.00	2,682,505.20	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	1,765,660.00	0.00	8,283,460.80	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	1,765,660.00	0.00	8,283,460.80	0.00
3110000 Acquisition of Fixed Capital Assets	97,773,623.25	0.00	126,285,542.75	0.00
3520304 Sale of Goods and Fees for Services	0.00	6,922,150.00	0.00	1,375,000.00
3520300 Receipts from the Sale of Inventories, Stocks and Commodities	0.00	6,922,150.00	0.00	1,375,000.00
3520000 Receipts from Sales of Inventories	0.00	6,922,150.00	0.00	1,375,000.00
6530101 Ministry HQ Recurrent Bank A/C	23,452,990.00	0.00	4,419,756.20	0.00
6530111 District - Recurrent Bank A/c	0.00	0.00	0.00	0.00
6530100 Recurrent Bank Accounts	23,452,990.00	0.00	4,419,756.20	0.00
6530000 Recurrent Bank Accounts	23,452,990.00	0.00	4,419,756.20	0.00
6540101 Ministry HQ Development Bank A	5,439,605.00	0.00	9,295,625.80	0.00
6540100 Development Bank Accounts	5,439,605.00	0.00	9,295,625.80	0.00
6541121 Kenya youth Employment And Opportunities Project	114,322,486.00	0.00	4,434,163.00	0.00
6541100	114,322,486.00	0.00	4,434,163.00	0.00
6540000 Development Bank Accounts	119,762,091.00	0.00	13,729,788.80	0.00
6550101 Ministry HQ Deposit Bank A/C	50,864,072.00	0.00	43,780,813.40	0.00
6550100 Deposit Bank Accounts	50,864,072.00	0.00	43,780,813.40	0.00
6550000 Deposit Bank Account	50,864,072.00	0.00	43,780,813.40	0.00
6580101 Cash	0.00	0.00	1,488,346.00	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580100 Cash in Hand	0.00	0.00	1,488,346.00	0.00
6580000 Cash in Hand	0.00	0.00	1,488,346.00	0.00
6710101 Staff Loans - General	0.00	0.00	0.00	0.00
6710103 Salary advance	250,561.00	0.00	0.00	0.00
6710100 Debtors & Advances - Employees	250,561.00	0.00	0.00	0.00
6710000 Domestic Debtors & Advances	250,561.00	0.00	0.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	1,370,089.00	0.00	10,257,963.00	0.00
6760100 Imprests	1,370,089.00	0.00	10,257,963.00	0.00
6760000 Government Imprests	1,370,089.00	0.00	10,257,963.00	0.00
6780101 General Suspense A/C	0.00	0.00	0.00	0.00
6780103 District Suspense A/c	14,172,239.00	0.00	25,311,604.00	0.00
6780100 Suspense & Clearance Account	14,172,239.00	0.00	25,311,604.00	0.00
6780000 Suspense & Clearance Account	14,172,239.00	0.00	25,311,604.00	0.00
6790102 Receiving Inventory A/C	0.00	0.00	0.00	0.00
6790100 Other Current System A/cs	0.00	0.00	0.00	0.00
6790000 Other Current Assets (System r	0.00	0.00	0.00	0.00
7310101 General Deposits	0.00	50,864,072.00	0.00	43,780,813.40
7310100 General Deposits Items	0.00	50,864,072.00	0.00	43,780,813.40
7310000 Deposits	0.00	50,864,072.00	0.00	43,780,813.40
7320001 PAYE	0.00	0.00	0.00	0.00
7320002 NHIF	0.00	0.00	0.00	0.00
7320003 House Rent	0.00	0.00	0.00	0.00
7320005 Income Tax	0.00	0.00	0.00	0.00
7320006 NSSF	0.00	54,000.00	0.00	27,600.00
7320007 Co-operatives	0.00	0.00	0.00	0.00
7320008 Insurances	0.00	0.00	0.00	0.00
7320009 Hire Purchases	0.00	200.70	0.00	0.00
7320010 Court Attachments	0.00	0.00	0.00	0.00
7320011 WCPS	746,787.20	0.00	0.00	302,805.85
7320012 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320013 HELB Deductions	0.00	0.00	0.00	0.00
7320016 Mortgages	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
7320017 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320018 Salary Control Account	0.00	0.00	0.00	0.00
7320000 Other Liabilities	746,787.20	54,200.70	0.00	330,405.85
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320106 NSSF	54,000.00	0.00	27,600.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320109 Hire Purchases	200.70	0.00	0.00	0.00
7320110 Court Attachments	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	746,787.20	302,805.85	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320114 Union Dues	0.00	0.00	0.00	0.00
7320115 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.05	0.00
7320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320118 Provident Fund	0.00	0.00	0.00	0.00
7320120 Staff Contribution	0.00	0.00	0.00	0.00
7320121 Salary Overpayment Refunds	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320124 3% Commission on Deductions	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	54,200.70	746,787.20	330,405.90	0.00
7320201 Contractors Retention Money	0.00	0.00	0.00	0.00
7320200 Other General Liabilities	0.00	0.00	0.00	0.00
7320402 Vat Withholding Tax	0.00	0.00	0.00	0.00
7320400 Withholding Taxes	0.00	0.00	0.00	0.00
7320000 Other Liabilities	800,987.90	800,987.90	330,405.90	330,405.85
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	0.00	0.00	0.00
7399999 Cash Clearing A/c	976,553,299.10	0.00	976,553,299.45	0.00
7399900	976,553,299.10	0.00	976,553,299.45	0.00
7390000 System Required Liabilities A/c's	976,553,299.10	0.00	976,553,299.45	0.00
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	13,206,486,424.95	0.00	10,530,862,908.65
9910209 Remittances to Exchequer Miscellaneous Revenue	67,610,611.00	0.00	16,837,316.00	0.00
9910200 Exchequer Provisions	67,610,611.00	13,206,486,424.95	16,837,316.00	10,530,862,908.65
9910000 Provisions	67,610,611.00	13,206,486,424.95	16,837,316.00	10,530,862,908.65
9999999 Consolidated Fund	9,482,264,835.15	0.00	6,462,736,019.70	0.00
9999900	9,482,264,835.15	0.00	6,462,736,019.70	0.00
9990000 Opening Balance Reserves	9,482,264,835.15	0.00	6,462,736,019.70	0.00
Total	13,266,073,634.85	13,266,073,634.85	10,578,009,623.90	10,578,009,623.90

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____ Date: _____
Reviewed By: _____ Date: _____
Approved By: _____ Date: _____

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STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1184-State Department for Labour

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	2,675,623,516.30	3,056,216,810.60
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	6,922,150.00	1,375,000.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	1,000,000.00	1,660,496.00
TOTAL RECEIPTS		2,683,545,666.30	3,059,252,306.60
PAYMENTS			
Compensation of Employees	12	677,627,213.65	687,623,623.20
Use of goods and Services	13	530,025,407.50	1,603,635,340.25
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	1,218,160,125.90	598,920,000.00
Other Grants and Transfers	16	2,084,938.00	5,080,000.00
Social Security Benefits	17	3,300,551.40	1,019,805.25
Acquisition of Assets	18	97,773,623.25	126,285,542.75
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		2,528,971,859.70	3,022,564,311.45
SURPLUS/DEFICIT		154,573,806.60	36,687,995.15

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





Statement of Financial Position

Entity: 1184-State Department for Labour

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	194,079,153.00	61,930,358.40
Cash Balances	22B	0.00	1,488,346.00
Total Cash And Cash Equivalents		194,079,153.00	63,418,704.40
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	15,792,889.00	35,569,567.00
TOTAL FINANCIAL ASSETS		209,872,042.00	98,988,271.40
Financial Liabilities			
Accounts Payables - Deposits	24	(925,689,227.10)	(932,772,486.10)
NET FINANCIAL ASSETS		1,135,561,269.10	1,031,760,757.50
REPRESENTED BY			
Fund Balance b/fwd	25	1,031,760,757.50	906,084,283.65
Prior Year Adjustment	26	(50,773,295.00)	(16,837,316.00)
Surplus/Deficit for the Year		154,573,806.60	36,687,995.15
NET FINANCIAL POSITION		1,135,561,269.10	925,934,962.80

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





STATEMENT OF CASH FLOW

Entity: 1184-State Department for Labour

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	2,675,623,516.30	3,056,216,810.60
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	1,000,000.00	1,660,496.00
Payments for Operating Expenses			
Compensation of Employees	12	677,627,213.65	687,623,623.20
Use of goods and Services	13	530,025,407.50	1,603,635,340.25
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	1,218,160,125.90	598,920,000.00
Other Grants and Transfers	16	2,084,938.00	5,080,000.00
Social Security Benefits	17	3,300,551.40	1,019,805.25
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		26,859,937.00	(230,294,357.70)
Prior year adjustments		(50,773,295.00)	(16,837,316.00)
Net Cash From Operating Activities	A	221,511,921.85	(85,533,135.80)
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	6,922,150.00	1,375,000.00
Acquisition of Assets	18	97,773,623.25	126,285,542.75
Net Cash Flow From Investing Activities	B	(90,851,473.25)	(124,910,542.75)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	130,660,448.60	(210,443,678.55)
Cash and Cash Equivalent at BEGINNING of The Year		63,418,704.40	168,036,588.25
Cash and Cash Equivalent at END of The Year	22A+22B	194,079,153.00	63,418,704.40

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





Statement of Financial Position

Entity: 1184-State Department for Labour

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	194,079,153.00	61,930,358.40
Cash Balances	22B	0.00	1,488,346.00
Total Cash And Cash Equivalents		194,079,153.00	63,418,704.40
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	15,792,889.00	35,569,567.00
TOTAL FINANCIAL ASSETS		209,872,042.00	98,988,271.40
Financial Liabilities			
Accounts Payables - Deposits	24	(925,689,227.10)	(932,772,486.10)
NET FINANCIAL ASSETS		1,135,561,269.10	1,031,760,757.50
REPRESENTED BY			
Fund Balance b/fwd	25	1,031,760,757.50	906,084,283.65
Prior Year Adjustment	26	(50,773,295.00)	(16,837,316.00)
Surplus/Deficit for the Year		154,573,806.60	36,687,995.15
NET FINANCIAL POSITION		1,135,561,269.10	925,934,962.80

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

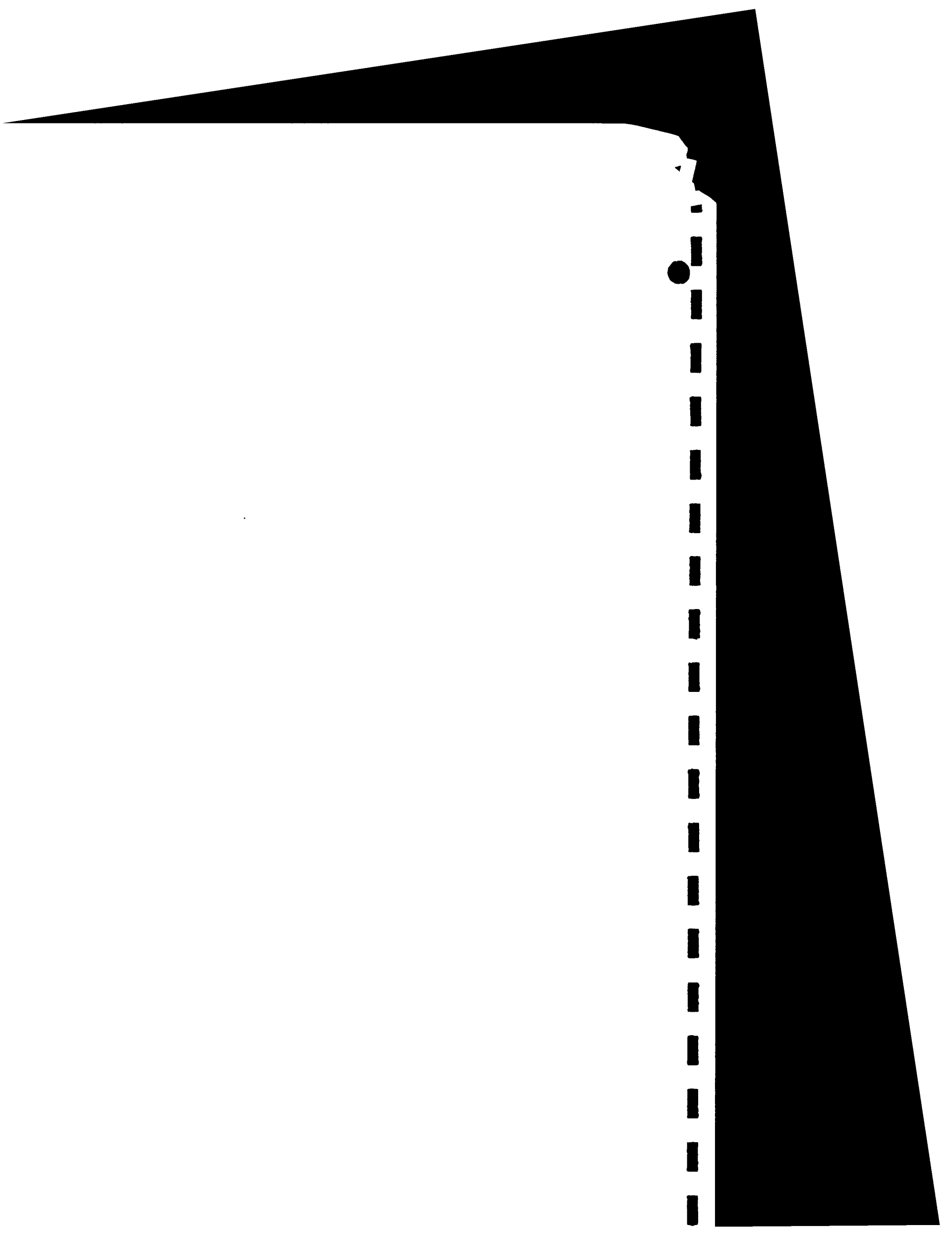
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





NOTES TO THE FINANCIAL STATEMENTS

Entity: 1184-State Department for Labour

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

1 Tax Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Taxes on Income, Profits and Capital Gains	1110000	0.00	0.00
Taxes on Payroll and Workforce	1120000	0.00	0.00
Taxes on Property	1130000	0.00	0.00
Taxes on Goods and Services	1140000	0.00	0.00
Taxes on International Trade and Transactions	1150000	0.00	0.00
Other Taxes (not elsewhere classified)	1160000	0.00	0.00
TOTAL		0.00	0.00

2 Social Security Contribution

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Health Insurance Contribution	1210100	0.00	0.00
NHIF Health Insurance Contributions	1210200	0.00	0.00
Contributions from Govt. Employees for Social & Welfare Schemes	1210300	0.00	0.00
TOTAL		0.00	0.00

3 Proceeds from Domestic and Foreign Grants

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants from Foreign Governments	1310000	0.00	0.00
Grants from International Organisations	1320000	0.00	0.00
TOTAL		0.00	0.00

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	2,675,623,516.30	3,056,216,810.60
TOTAL		2,675,623,516.30	3,056,216,810.60

5 Transfers from Other Government Entities

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants received by Central Govt from General Govt units	1330100	0.00	0.00
Grants Received from General Govt units by Local Authorities	1330200	0.00	0.00
Grants to Fund Accounts from Central Govt Budget	1330300	0.00	0.00
Grants to other General Govt units from General Govt units	1330400	0.00	0.00
TOTAL		0.00	0.00

6 Proceeds from Domestic Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Borrowing within General Government	5110100	0.00	0.00
Borrowing from Monetary Authorities (Central Bank)	5110200	0.00	0.00
Other Domestic Depository Corporations (Commercial Banks)	5110300	0.00	0.00
Borrowing from Other Domestic Financial Institutions	5110400	0.00	0.00
Borrowing from Other Domestic Creditors	5110500	0.00	0.00
Domestic Currency and Deposit	5110600	0.00	0.00
TOTAL		0.00	0.00

7 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through Exchequer	5120100	0.00	0.00
Foreign Borrowing-Direct Payments	5120200	0.00	0.00
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
TOTAL		0.00	0.00

8 Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to Exchequer	3510100	0.00	0.00
Receipts from the Sale of Buildings	3510200	0.00	0.00
Receipts from sale of other st	3510300	0.00	0.00
Receipts from sale of other st	3510400	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer	3510500	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	3510600	0.00	0.00
Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	3510700	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	3510800	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	3510900	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock	3511000	0.00	0.00
Receipts from the Sale of Strategic Reserves Stocks	3520100	0.00	0.00
Receipts from the Sale of Other Inventories, Stocks, and Commodities	3520200	0.00	0.00
Receipts from the Sale of Inventories, Stocks and Commodities	3520300	6,922,150.00	1,375,000.00
Receipts from the Sale of Land	3540100	0.00	0.00
Receipts from the Sale of Other Naturally Occurring Non-Produced Assets	3540200	0.00	0.00
Receipts from the Sale of Intangible Non-Produced Assets	3540300	0.00	0.00
Receipts from the Sale of Non-Produced Assets Collected as AIA	3540400	0.00	0.00
Repayments from Loans to Government Agencies and Other Levels of Government	4510100	0.00	0.00
Loans to Non-Financial Public Enterprises	4510200	0.00	0.00
Loans to Financial Institutions	4510300	0.00	0.00
Repayments from Domestic Loans to Individuals and Households	4510400	0.00	0.00
Repayments from lending to Foreign Govts.	4520100	0.00	0.00
Repayments from lending to International Orgns.	4520200	0.00	0.00
Repayments from lending to Foreign Non - Financial Enterps. & Financial Instns.	4520300	0.00	0.00
Repayments from Other Foreign Lending	4520400	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises	4530100	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions	4530200	0.00	0.00
Sales and Disposals of Other Equity Holdings	4530300	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Financial Instns. and Domestic Financial Instns. operating abroad	4530400	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Enterps. Financial Instns. and Domestic Financial Instns. operating abroad	4530500	0.00	0.00
Redemption/ Disposal of Other Financial Assets	4530600	0.00	0.00
Refund of Bonds paid as Deposits for Guarantees	4530700	0.00	0.00
TOTAL		6,922,150.00	1,375,000.00

9 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Refund from World Food Programme (WFP)	4540101	0.00	0.00
Reimbursement of Audit Fees	4540102	0.00	0.00
Reimbursement on Messing Charges (UNICEF)	4540103	0.00	0.00
Reimbursement from World Bank - ECD	4540104	0.00	0.00
Reimbursement from Individuals and Private Organizations	4540105	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Reimbursement from Local Government Authorities	4540106	0.00	0.00
Reimbursement from Statutory Organizations	4540107	0.00	0.00
Reimbursement within Central Government	4540108	0.00	0.00
Reimbursement Using Bonds	4540109	0.00	0.00
Reimbursements and Refunds - Other (Budget)	4540199	0.00	0.00
TOTAL		0.00	0.00

10 Returns of Equity Holdings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Returns of Equity Holdings	4550000	0.00	0.00
Returns of Equity Holdings	4610000	0.00	0.00
TOTAL		0.00	0.00

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	1,000,000.00	1,060,496.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	600,000.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		1,000,000.00	1,660,496.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	416,911,581.30	381,877,027.55
Basic Wages - Temporary Employees	2110200	16,125,252.00	61,388,254.00
Personal Allowances paid as part of Salary	2110300	235,410,270.55	231,307,854.65
Personal Allowances paid as Reimbursements	2110400	6,679,790.95	8,448,307.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	2,500,318.85	4,602,180.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		677,627,213.65	687,623,623.20

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	20,755,957.25	21,557,767.55
Communication, Supplies and Services	2210200	27,806,886.75	30,511,447.35
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	82,055,379.70	115,014,718.45
Foreign Travel and Subsistence, and other transportation costs	2210400	7,929,799.70	23,480,580.70
Printing, Advertising and Information Supplies and Services	2210500	7,879,398.55	15,459,929.60
Rentals of Produced Assets	2210600	241,606,347.70	340,195,835.00
Training Expenses	2210700	9,705,558.00	902,810,506.20
Hospitality Supplies and Servi	2210800	44,233,861.05	48,594,418.70
Insurance Costs	2210900	276,184.00	855,000.00
Specialised Materials and Supp	2211000	8,043,010.95	7,949,688.00
Office and General Supplies and Services	2211100	27,870,388.25	29,541,249.70
Fuel Oil and Lubricants	2211200	12,732,202.65	16,800,993.00
Other Operating Expenses	2211300	25,624,552.60	35,767,174.75
Routine Maintenance - Vehicles	2220100	9,323,183.35	10,890,617.55
Routine Maintenance - Other Assets	2220200	4,182,697.00	4,205,413.70
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		530,025,407.50	1,603,635,340.25

14 Subsidies

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Subsidies to Public Corporations	2510000	0.00	0.00
Subsidies to Private Enterprises	2520000	0.00	0.00
TOTAL		0.00	0.00

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	541,620,000.00	573,920,000.00
Capital Grants to Government Agencies and other Levels of Government	2630200	676,540,125.90	25,000,000.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
TOTAL		1,218,160,125.90	598,920,000.00

16 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations	2620100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	0.00	0.00
Scholarships and other Educational Benefits	2640100	2,084,938.00	5,080,000.00
Emergency Relief and Refugee Assistance	2640200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
TOTAL		2,084,938.00	5,080,000.00

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	3,300,551.40	1,019,805.25
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		3,300,551.40	1,019,805.25

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	86,144,544.25	97,984,927.75
Refurbishment of Buildings	3110300	5,137,302.50	2,435,231.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	5,481,000.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	74,919.00	0.00
Purchase of Office Furniture and General Equipment	3111000	3,495,697.50	9,418,418.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	1,155,500.00	2,682,505.20
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	1,765,660.00	8,283,460.80
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		97,773,623.25	126,285,542.75

19 Finance Costs, including Loan Interest

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Payments on Foreign Borrowing	2410100	0.00	0.00
Interest Payments on Guaranteed Debt	2410200	0.00	0.00
Interest on Domestic Borrowing	2420000	0.00	0.00
Interest on Borrowing From Other Government Units	2430000	0.00	0.00
TOTAL		0.00	0.00

20 Repayment of Principal on Domestic and Foreign Borrowing

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Repayments on Borrowings from General Government	5510100	0.00	0.00
Repayments on Borrowings from Monetary Authorities (Central Bank)	5510200	0.00	0.00
Repayments on Borrowings from Other Domestic Depository Corporations (Commercial Banks)	5510300	0.00	0.00
Repayments on Borrowings from Other Domestic Financial Institutions	5510400	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5510500	0.00	0.00
Principal Repayments on Foreign Borrowing	5510600	0.00	0.00
Principal Repayments on Guaranteed Debt Taken over by Government	5520000	0.00	0.00
Principal Repayments on Guaranteed Domestic Debt Taken over by Government	5520100	0.00	0.00
Principal Repayments on Guaranteed Foreign Debt Taken over by Government	5520200	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5610000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Private Enterprises	5610500	0.00	0.00
	5620000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Public Enterprises	5620100	0.00	0.00
TOTAL		0.00	0.00

21 Other payments

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Budget Reserves	2810100	0.00	0.00
Civil Contingency Reserves	2810200	0.00	0.00
Capital Transfer to Non Financial Public Enterprises	2820100	0.00	0.00
Capital Transfer to Public Financial Institutions and Enterprises	2820200	0.00	0.00
Capital Transfer to Private Non-Financial Enterprises	2820300	0.00	0.00
System Required Expenses	2990100	0.00	0.00
	2999900	0.00	0.00
TOTAL		0.00	0.00

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	23,452,990.00	4,419,756.20
Development Bank Accounts	6540000	119,762,091.00	13,729,788.80
Deposit Bank Account	6550000	50,864,072.00	43,780,813.40
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
Foreign Currency and Foreign D	6590203	0.00	0.00
TOTAL		194,079,153.00	61,930,358.40

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	0.00	1,488,346.00
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		0.00	1,488,346.00

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	250,561.00	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.00
Government Imprests	6760000	1,370,089.00	10,257,963.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	14,172,239.00	25,311,604.00

Item Description	Item Code	Current Period	Previous Period
Other Current Assets (System r	6790000	0.00	0.00
TOTAL		15,792,889.00	35,569,567.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	0.00	(0.05)
Deposits	7310000	50,864,072.00	43,780,813.40
Withholding Taxes	7380000	0.00	0.00
System Required Liabilities A/cs	7390000	(976,553,299.10)	(976,553,299.45)
TOTAL		(925,689,227.10)	(932,772,486.10)

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	61,930,358.40	(26,703,042.45)
Opening Balance Cash	22B	1,488,346.00	194,739,630.70
Opening Balance Receivables - Imprest and Clearance Accounts	23	35,569,567.00	(3,441,688.65)
Opening Balance - Deposits	24	932,772,486.10	741,489,384.05
TOTAL		1,031,760,757.50	906,084,283.65

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
County Transfers	9910300	0.00	0.00
Exchequer Provisions	9910200	50,773,295.00	16,837,316.00
TOTAL		50,773,295.00	16,837,316.00



Statement of Budget Execution - Development Expenditure

Entity: 1184-State Department for Labour
Current Period: JUL-20 To JUN-21



	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	938,848,550.95	(938,848,550.95)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		0.00	0.00	0.00	0.00	938,848,550.95	(938,848,550.95)	0.00%
PAYMENTS								
Compensation of Employees	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Use of goods and Services	13	80,000,000.00	0.00	0.00	80,000,000.00	61,322,153.75	18,677,846.25	76.65%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	1,040,973,937.00	0.00	0.00	1,040,973,937.00	676,540,125.90	364,433,811.10	64.99%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	111,000,000.00	0.00	0.00	111,000,000.00	89,065,704.25	21,934,295.75	80.24%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		1,231,973,937.00	0.00	0.00	1,231,973,937.00	826,927,983.90	405,045,953.10	67.12%



Statement of Budget Execution - Development Expenditure

Entity: 1184-State Department for Labour

Current Period: JUL-20 To JUN-21

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

Statement of Budget Execution - Recurrent Expenditure

Entity: 1184-State Department for Labour

Current Period: JUL-20 To JUN-21



	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	1,736,774,965.35	(1,736,774,965.35)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	4,550,000.00	0.00	4,550,000.00	9,100,000.00	6,922,150.00	2,177,850.00	76.07%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	442,160,000.00	0.00	442,160,000.00	884,320,000.00	1,000,000.00	883,320,000.00	0.11%
Total		446,710,000.00	0.00	446,710,000.00	893,420,000.00	1,744,697,115.35	(851,277,115.35)	195.28%
PAYMENTS								
Compensation of Employees	12	287,489,035.00	0.00	406,055,000.00	693,544,035.00	677,627,213.65	15,916,821.35	97.71%
Use of goods and Services	13	239,014,558.00	0.00	254,675,758.00	493,690,316.00	468,703,253.75	24,987,062.25	94.94%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	713,470,000.00	0.00	713,470,000.00	1,426,940,000.00	541,620,000.00	885,320,000.00	37.96%
Other Grants and Transfers	16	2,990,000.00	0.00	2,990,000.00	5,980,000.00	2,084,938.00	3,895,062.00	34.87%
Social Security Benefits	17	5,317,080.00	0.00	617,080.00	5,934,160.00	3,300,551.40	2,633,608.60	55.62%
Acquisition of Assets	18	5,016,879.00	0.00	4,355,679.00	9,372,558.00	8,707,919.00	664,639.00	92.91%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	1,253,297,552.00	0.00	1,382,163,517.00	2,635,461,069.00	1,702,043,875.80	933,417,193.20	64.58%
Total		1,253,297,552.00	0.00	1,382,163,517.00	2,635,461,069.00	1,702,043,875.80	933,417,193.20	64.58%



Statement of Budget Execution - Recurrent Expenditure

Entity: 1184-State Department for Labour

Current Period: JUL-20 To JUN-21

The Statement has been prepared, reviewed and approved by the following:

Prepared By:

Date:

Reviewed By:

Date:

Approved By:

Date:

Statement of Budget Execution
 Entity: 1184-State Department for Labour
 Current Period: JUL-20 To JUN-21



	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	2,675,623,516.30	(2,675,623,516.30)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	4,550,000.00	0.00	4,550,000.00	9,100,000.00	6,922,150.00	2,177,850.00	76.07%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	442,160,000.00	0.00	442,160,000.00	884,320,000.00	1,000,000.00	883,320,000.00	0.11%
Total		446,710,000.00	0.00	446,710,000.00	893,420,000.00	2,683,545,666.30	(1,790,125,666.30)	300.37%
PAYMENTS								
Compensation of Employees	12	287,489,035.00	0.00	406,055,000.00	693,544,035.00	677,627,213.65	15,916,821.35	97.71%
Use of goods and Services	13	319,014,558.00	0.00	254,675,758.00	573,690,316.00	530,025,407.50	43,664,908.50	92.39%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	1,754,443,937.00	0.00	713,470,000.00	2,467,913,937.00	1,218,160,125.90	1,249,753,811.10	49.36%
Other Grants and Transfers	16	2,990,000.00	0.00	2,990,000.00	5,980,000.00	2,084,938.00	3,895,062.00	34.87%
Social Security Benefits	17	5,317,080.00	0.00	617,080.00	5,934,160.00	3,300,551.40	2,633,608.60	55.62%
Acquisition of Assets	18	116,016,879.00	0.00	4,355,679.00	120,372,558.00	97,773,623.25	22,598,934.75	81.23%
Finance Costs, including Loan Interest and Foreign Borrowing	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	2,485,271,489.00	0.00	1,382,163,517.00	3,867,435,006.00	2,528,971,859.70	1,338,463,146.30	65.39%
Total		2,485,271,489.00	0.00	1,382,163,517.00	3,867,435,006.00	2,528,971,859.70	1,338,463,146.30	65.39%



Statement of Budget Execution
 Entity: 1184--State Department for Labour
 Current Period: JUL-20 To JUN-21

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



SUMMARY STATEMENT OF DEPOSITS

Entity: 1184-State Department for Labour

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	43,780,813.40	49,346,615.95
Transfers of retentions during the year	9,871,415.25	9,541,164.40
Payments made out of deposit account during the year	2,788,156.65	15,106,966.95
Closing Balance	50,864,072.00	43,780,813.40
 Principal Secretary Controller Principal Accounts		

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





Budget Execution by Programme and Economic Classification

Entity: 1184-State Department for Labour

Period: JUL-20 To JUN-21

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	2110000	Wages and Salary Contributions	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
	2990000	System Required Expense A/cs	0.00	0.00	0.00
0109000000		Agribusiness and Information Management	0.00	0.00	0.00
	2220000	Routine Maintenance	0.00	0.00	0.00
0905000000		General Administration, Planning and Support Services	0.00	0.00	0.00
	2110000	Wages and Salary Contributions	0.00	0.00	0.00
0906000000		Promotion of the Best Labour Practice	620,141,046.00	612,985,055.45	7,155,990.55
	2110000	Wages and Salary Contributions	379,971,669.00	411,306,208.95	(31,334,539.95)
	2120000	Social Contributions	4,729,732.00	2,500,318.85	2,229,413.15
	2210000	Goods and Services	162,080,597.00	142,618,680.55	19,461,916.45
	2220000	Routine Maintenance	4,265,348.00	3,935,267.10	330,080.90
	2620000	Grants and Other Transfers to International Organizations	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	6,000,000.00	6,000,000.00	0.00
	2640000	Other Transfers and Emergency Relief	5,980,000.00	2,084,938.00	3,895,062.00
	3110000	Acquisition of Fixed Capital Assets	57,113,700.00	44,539,642.00	12,574,058.00
0907000000		Manpower Development, Employment and Productivity Management	2,790,011,472.00	1,456,608,624.00	1,333,402,848.00
	2110000	Wages and Salary Contributions	139,561,733.00	89,268,803.15	50,292,929.85
	2120000	Social Contributions	0.00	0.00	0.00
	2210000	Goods and Services	115,531,254.00	98,249,569.50	17,281,684.50
	2220000	Routine Maintenance	10,469,477.00	4,078,592.95	6,390,884.05
	2620000	Grants and Other Transfers to International Organizations	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	2,461,913,937.00	1,212,160,125.90	1,249,753,811.10
	2640000	Other Transfers and Emergency Relief	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	62,535,071.00	52,851,532.50	9,683,538.50
0910000000		General Administration Planning and Support Services	457,282,488.00	459,378,180.25	(2,095,692.25)
	2110000	Wages and Salary Contributions	169,280,901.00	174,551,882.70	(5,270,981.70)
	2210000	Goods and Services	274,041,212.00	275,651,277.10	(1,610,065.10)
	2220000	Routine Maintenance	7,302,428.00	5,492,020.30	1,810,407.70
	2630000	Grants & Transfer To Other Govt. Units	0.00	0.00	0.00
	2710000	Social Security Benefits	5,934,160.00	3,300,551.40	2,633,608.60
	3110000	Acquisition of Fixed Capital Assets	723,787.00	382,448.75	341,338.25
		Grand Total	3,867,435,006.00	2,528,971,859.70	1,338,463,146.30

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





Budget Execution by Heads and Programmes

Entity: 1184-State Department for Labour

Period: JUL-20 To JUN-21

Head	Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default Value (Non-Departmental)	0.00	0.00	0.00
	0910000000	General Administration Planning and Support Services	0.00	0.00	0.00
	0907000000	Manpower Development, Employment and Productivity Management	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
1181000900		Trade Development - Field Services	0.00	0.00	0.00
	0906000000	Promotion of the Best Labour Practice	0.00	0.00	0.00
1181001100		Trade Monitoring and Research	0.00	0.00	0.00
	0907000000	Manpower Development, Employment and Productivity Management	0.00	0.00	0.00
1181001700		Tourism Services Headquarters	0.00	0.00	0.00
	0907000000	Manpower Development, Employment and Productivity Management	0.00	0.00	0.00
1184000100		Headquarters Administrative services	395,340,343.00	408,620,176.35	(13,279,833.35)
	0905000000	General Administration, Planning and Support Services	0.00	0.00	0.00
	0907000000	Manpower Development, Employment and Productivity Management	0.00	0.00	0.00
	0109000000	Agribusiness and Information Management	0.00	0.00	0.00
	0910000000	General Administration Planning and Support Services	395,340,343.00	408,620,176.35	(13,279,833.35)
1184000200		Economic Planning Division	23,312,391.00	20,484,231.20	2,828,159.80
	0906000000	Promotion of the Best Labour Practice	0.00	41,300.00	(41,300.00)
	0907000000	Manpower Development, Employment and Productivity Management	0.00	44,800.00	(44,800.00)
	0910000000	General Administration Planning and Support Services	23,312,391.00	20,398,131.20	2,914,259.80
1184000300		Financial Management services	38,629,754.00	30,428,872.70	8,200,881.30
	0910000000	General Administration Planning and Support Services	38,629,754.00	30,428,872.70	8,200,881.30
	0906000000	Promotion of the Best Labour Practice	0.00	0.00	0.00
1184000400		Diplomatic Mission Labour Attache? Geneva	31,591,026.00	29,985,975.40	1,605,050.60
	0910000000	General Administration Planning and Support Services	0.00	0.00	0.00
	0906000000	Promotion of the Best Labour Practice	31,591,026.00	29,985,975.40	1,605,050.60
1184000500		Office of the Labour Commissioner	110,277,090.00	96,832,730.55	13,444,359.45
	0907000000	Manpower Development, Employment and Productivity Management	0.00	(133,644.70)	133,644.70
	0910000000	General Administration Planning and Support Services	0.00	(84,000.00)	84,000.00
	0906000000	Promotion of the Best Labour Practice	110,277,090.00	97,050,375.25	13,226,714.75
1184000600		Labour Service Field Offices	122,741,183.00	135,364,349.85	(12,623,166.85)
	0906000000	Promotion of the Best Labour Practice	122,741,183.00	135,364,349.85	(12,623,166.85)
1184000700		Productivity Center of Kenya	62,309,198.00	53,049,190.80	9,260,007.20
	0907000000	Manpower Development, Employment and Productivity Management	62,309,198.00	53,049,190.80	9,260,007.20
1184000800		Director of Occupational Health and Safety Services	118,204,326.00	114,009,466.95	4,194,859.05
	0907000000	Manpower Development, Employment and Productivity	0.00	0.00	0.00

		Management			
	0906000000	Promotion of the Best Labour Practice	118,204,326.00	113,994,466.95	4,209,859.05
	0910000000	General Administration Planning and Support Services	0.00	15,000.00	(15,000.00)
1184000900		Occupational Health and Safety Field Services	89,481,654.00	118,482,635.70	(29,000,981.70)
	0906000000	Promotion of the Best Labour Practice	89,481,654.00	118,482,635.70	(29,000,981.70)
	0907000000	Manpower Development, Employment and Productivity Management	0.00	0.00	0.00
1184001000		National Employment Bureau	32,992,331.00	26,578,583.40	6,413,747.60
	0910000000	General Administration Planning and Support Services	0.00	0.00	0.00
	0907000000	Manpower Development, Employment and Productivity Management	32,992,331.00	26,578,583.40	6,413,747.60
1184001100		National Employment Field Services	34,693,606.00	21,299,943.60	13,393,662.40
	0907000000	Manpower Development, Employment and Productivity Management	34,693,606.00	21,299,943.60	13,393,662.40
	0906000000	Promotion of the Best Labour Practice	0.00	0.00	0.00
1184001200		Manpower Planning Department	33,259,810.00	19,637,475.95	13,622,334.05
	0907000000	Manpower Development, Employment and Productivity Management	33,259,810.00	19,637,475.95	13,622,334.05
1184001300		Manpower Development Department	23,842,590.00	11,166,435.30	12,676,154.70
	0907000000	Manpower Development, Employment and Productivity Management	23,842,590.00	11,166,435.30	12,676,154.70
1184001400		Social Protection Secretariate	0.00	0.00	0.00
	0910000000	General Administration Planning and Support Services	0.00	0.00	0.00
1184001500		Labour Consular Office (Qatar)	33,685,531.00	27,226,464.30	6,459,066.70
	0906000000	Promotion of the Best Labour Practice	33,685,531.00	27,226,464.30	6,459,066.70
	0907000000	Manpower Development, Employment and Productivity Management	0.00	0.00	0.00
1184001600		Labour Consular Office (Saudi Arabia)	30,867,076.00	25,724,310.20	5,142,765.80
	0906000000	Promotion of the Best Labour Practice	30,867,076.00	25,724,310.20	5,142,765.80
	0907000000	Manpower Development, Employment and Productivity Management	0.00	0.00	0.00
1184001700		National Employment Authority	275,000,000.00	245,000,000.00	30,000,000.00
	0907000000	Manpower Development, Employment and Productivity Management	275,000,000.00	245,000,000.00	30,000,000.00
1184001800			33,293,160.00	27,684,233.55	5,608,926.45
	0906000000	Promotion of the Best Labour Practice	33,293,160.00	27,684,233.55	5,608,926.45
	0907000000	Manpower Development, Employment and Productivity Management	0.00	0.00	0.00
1184002000			1,145,940,000.00	290,620,000.00	855,320,000.00
	0907000000	Manpower Development, Employment and Productivity Management	1,145,940,000.00	290,620,000.00	855,320,000.00
1184100100		Construction of Meru County Labour offices	0.00	0.00	0.00
	0906000000	Promotion of the Best Labour Practice	0.00	0.00	0.00
1184100200		Reconstruction of county Labour Offices (Molo)	0.00	0.00	0.00
	0906000000	Promotion of the Best Labour Practice	0.00	0.00	0.00
1184100300		Construction of Occupational Safety & Health-OSH-Institute-Phase I	47,018,947.00	31,082,438.25	15,936,508.75
	0906000000	Promotion of the Best Labour Practice	47,018,947.00	31,082,438.25	15,936,508.75
1184100400		Rehabilitation of Safety House in Nairobi	2,981,053.00	5,962,106.00	(2,981,053.00)
	0906000000	Promotion of the Best Labour Practice	2,981,053.00	5,962,106.00	(2,981,053.00)

		Practice			
1184100500		Establishment of National Labour Market Information System (LMIS)	91,000,000.00	64,092,113.75	26,907,886.25
	0906000000	Promotion of the Best Labour Practice	0.00	386,400.00	(386,400.00)
	0907000000	Manpower Development, Employment and Productivity Management	91,000,000.00	63,705,713.75	27,294,286.25
1184100600		Construction of National Employment Promotion centre Kabete	49,100,000.00	49,100,000.00	0.00
	0907000000	Manpower Development, Employment and Productivity Management	49,100,000.00	49,100,000.00	0.00
1184100700		Renovation of Kisumu Employment office	0.00	0.00	0.00
	0907000000	Manpower Development, Employment and Productivity Management	0.00	0.00	0.00
1184100800		Upgrading of Kisumu Industrial Training Centre (KITC)	7,500,000.00	7,500,000.00	0.00
	0907000000	Manpower Development, Employment and Productivity Management	7,500,000.00	7,500,000.00	0.00
	0910000000	General Administration Planning and Support Services	0.00	0.00	0.00
1184100900		Upgrading of Mombasa Industrial Training Centres (MITC)	0.00	0.00	0.00
	0907000000	Manpower Development, Employment and Productivity Management	0.00	0.00	0.00
	0910000000	General Administration Planning and Support Services	0.00	0.00	0.00
1184101000		Upgrading of Kenya Technical Training Institute (KTTI)-Nairobi	0.00	0.00	0.00
	0910000000	General Administration Planning and Support Services	0.00	0.00	0.00
	0907000000	Manpower Development, Employment and Productivity Management	0.00	0.00	0.00
1184101100		National Industrial and Vocational Training Centres NIVTC-Nairobi	0.00	0.00	0.00
	0910000000	General Administration Planning and Support Services	0.00	0.00	0.00
	0907000000	Manpower Development, Employment and Productivity Management	0.00	0.00	0.00
1184101200		Upgrading of Technology Development Centre (TDC)-Athi River	0.00	0.00	0.00
	0907000000	Manpower Development, Employment and Productivity Management	0.00	0.00	0.00
1184101300		ICT Office setup & Partitioning at Productivity Centre of Kenya	0.00	0.00	0.00
	0907000000	Manpower Development, Employment and Productivity Management	0.00	0.00	0.00
1184101800			1,033,473,937.00	669,040,125.90	364,433,811.10
	0907000000	Manpower Development, Employment and Productivity Management	1,033,473,937.00	669,040,125.90	364,433,811.10
1184102400		Construction of modern employment office in Eldoret	900,000.00	0.00	900,000.00
	0907000000	Manpower Development, Employment and Productivity Management	900,000.00	0.00	900,000.00
1184102500		1184102501	0.00	0.00	0.00
	0910000000	General Administration Planning and Support Services	0.00	0.00	0.00
	0907000000	Manpower Development, Employment and Productivity Management	0.00	0.00	0.00
1184102600			0.00	0.00	0.00
	0907000000	Manpower Development, Employment and Productivity Management	0.00	0.00	0.00
1184102800			0.00	0.00	0.00
	0906000000	Promotion of the Best Labour Practice	0.00	0.00	0.00

		Grand Total	3,867,435,006.00	2,528,971,859.70	1,338,463,146.30
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The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

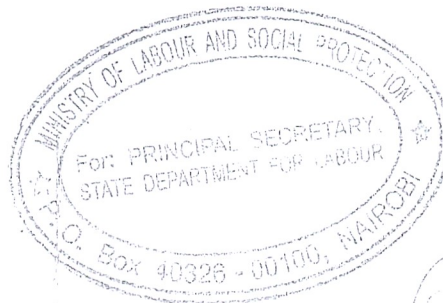
Date: _____

Approved By: _____

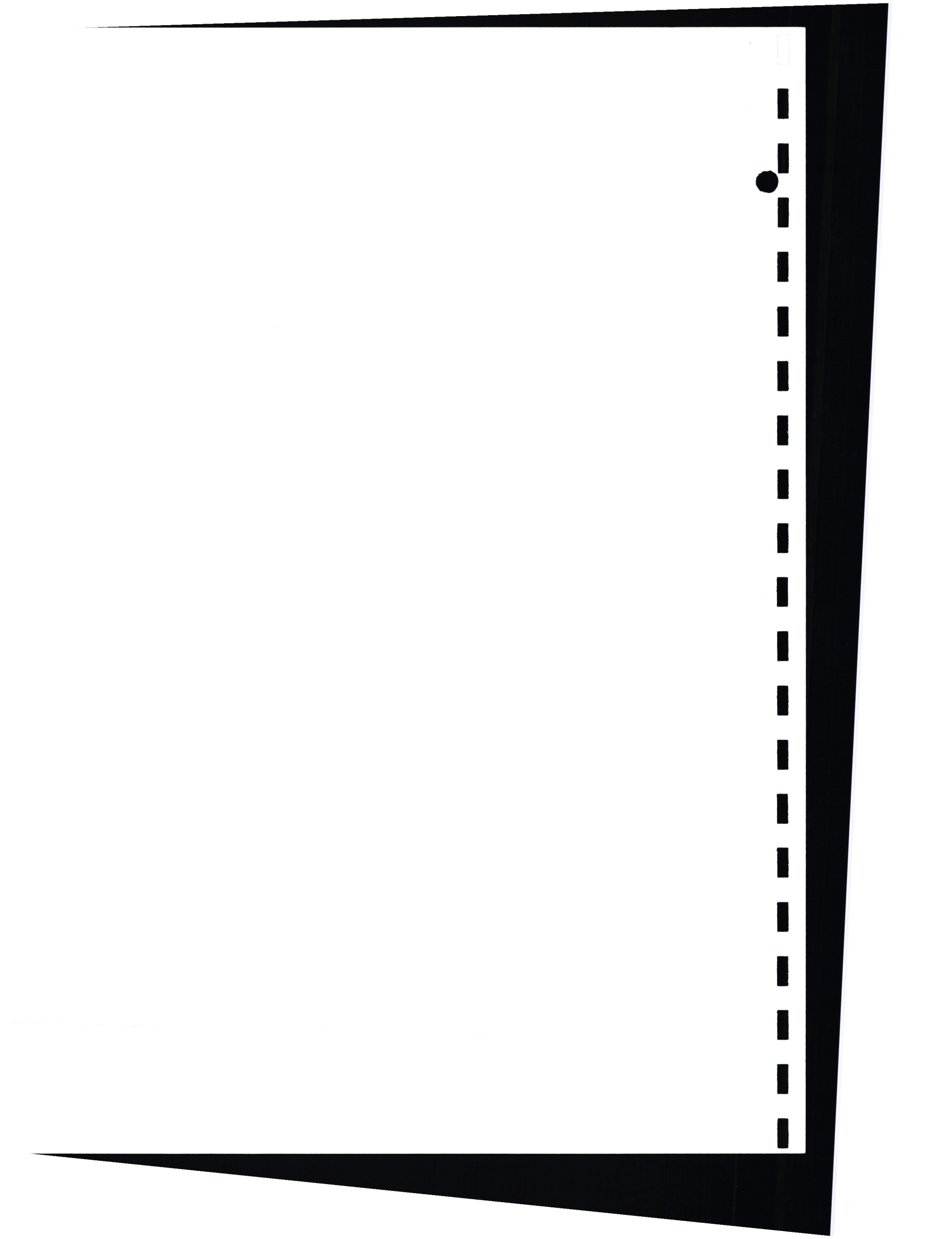
Date: _____

Employer (vote): 11501 Ministry of Labour & Social Protection - Labour

Payroll No.	Officer's Name	ID / PP No.	Amount(Ksh)	Balance (Ksh)	Remarks
1. 1978015401 Mr	Tom Nyamita Abok	1572097	5,427.00	48,839.00	
2. 1983080233 Ms	Regina Wangui Kamau	8574057	5,004.00	50,032.00	
3. 1987119717 Miss	Stella Mwangeli Muindi	9193685	8,529.00	51,166.00	
4. 1989058967 Miss	Anne Wamwitha Nyagah	10487999	8,722.00	69,774.00	
5. 1996008834 Miss	Lucy Nyambura Leboo	10403974	3,075.00	30,750.00	
5 Vote Totals: 11501 Ministry of Labour & Social Protection -			30,757.00	250,561.00	



[Handwritten Signature]
4/8/2021



11/09/2021



**MINISTRY OF LABOUR & SOCIAL PROTECTION
STATE DEPARTMENT FOR LABOUR**

Tel: +254(0) 2729800
FAX: +254(0)2726497
Email: ps@labour.go.ke
P.O Box 40326-00100
When replying, please quote:

Social Security House
Block 'A' Eastern Wing,
Bishops Road, Milimani
Nairobi

ML&SP/L/1/1/EXCHEQUER VOL. II/4

Director General
National Employment Authority,
P.O. Box 25780-00100
NAIROBI

30th August, 2021

Dear Madam,

INTER – ENTITY CONFIRMATION LETTER AS AT 30-JUNE- 2021

The state Department for Labour wishes to confirm the amounts disbursed to you as at 30th June, 2021 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate them in column E in the table below. Then please sign and stamp this request in the space provided and return it to us.

Confirmation Of Amounts Received By National Employment Authority (NEA) As At 30-June- 2021

Reference number	Date Disbursed	Amounts Disbursed by State Department for Labour as at 30 June 2021			Total (Kshs) (D)=(A+B+C)	Amount Received by NEA as at 30 th June 2021 (E)	Differences (Kshs) (F)=(D-E)
		Recurrent(Ksh) (A)	Development(Ksh) (B)	Inter Ministerial (Ksh) (c)			
FT20248X BFZ9	04/09/2020	50,000,000	✓		50,000,000	✓	
FT210259B FDM	25/01/2021	60,000,000	✓		60,000,000	✓	
FT21049XI D33	18/02/2021	1,250,000	✓		1,250,000	✓	
FT2105532 07N	24/02/2021	11,250,000	✓		11,250,000	✓	
FT21130W BXFW	10/05/2021	61,250,000	✓		61,250,000	✓	
FT21179PP PRC	28/06/2021	41,250,000	✓		41,250,000	✓	
FT211894L M2	30/06/2021	20,000,000	✓		20,000,000	✓	
	TOTAL	245,000,000	NIL		245,000,000		

I confirm that the amounts shown above are correct as of the date indicated.
Head of Accounts Department

Name MARK KIMATIHI NUGAMBI Signature [Handwritten Signature]

Date 01/09/2021

Your's sincerely

[Handwritten Signature]

CPA. Ernest A. Lukayu
FOR : PRINCIPAL SECRETARY



NATIONAL INDUSTRIAL TRAINING AUTHORITY

ENHANCING SKILLS.

Tel.: +254-(0)20-2695586/9
 Email: directorgeneral@nita.go.ke
 Website: www.nita.go.ke

P.O Box 74494 - 00200
 Commercial Street Industrial Area
 NAIROBI, KENYA

When replying please quote.....

Ref: NITA/ADM/75/BUDG/Vol.II/(82)

6th September, 2021

Principal Secretary,
 Ministry of Labour & Social Protection,
 State Department for Labour,
 P.O.BOX 40326-00100,
NAIROBI.

Attn. Head of Accounting Unit (HAU)

RE: INTER-ENTITY CONFIRMATION LETTER AS AT 30TH JUNE, 2021

Reference is made to your letter, Ref. No. ML&SP/L/1/1EXCHEQUER Vol.II/3 dated 30th August, 2021 in respect to the above named subject.

We wish to confirm receipt of amounts received by us as at 30th June, 2021 as follows;

Confirmation of Amounts Received by National Industrial Training Authority (NITA) as at 30 th June, 2021							
Reference Number	Dated Disbursed	Amounts Disbursed by State Department of Labour as at 30 th June, 2021			Total (Kshs.) (D)=(A+B+C)	Amount Received by NITA as at 30 th June, 2021 (E)	Differences (Kshs.) (F)=(D-E)
		Recurrent (Kshs) (A)	Development (B)	Inter-Ministerial (C)			
FT202624K	18/9/2020	72,655,000			72,655,000.00	72,655,000.00	
FT21025WNLIX	25/01/2021	60,000,000			67,500,000.00	67,500,000.00	
Ft21025WNLIX			7,500,000				
FT210498GRLT	18/02/2021	12,655,000			12,655,000.00	12,655,000.00	
FT211305JKQ3	10/05/2021	72,650,000			72,650,000.00	72,650,000.00	
FT20248DS	04/09/2020		NITA/KYEOP 150,927,780		150,927,780.00	150,927,780.00	
FT203525RDH1	17/12/2020		NITA/KYEOP 294,403,646		294,403,646.00	294,403,646.00	
FT211029SDZB	12/04/2021		34,710,333		34,710,333.00	34,710,333.00	
FT211202TQVM	30/04/2021		188,998,367.25		188,998,367.25	188,998,367.25	
FT211548XH8P	03/06/2021	5,000			5,000.00	5,000.00	
FT21179S	28/06/2021	72,655,000			72,655,000.00	72,655,000.00	
Total		290,620,000	676,540,126.25		967,160,126.25	967,160,126.25	

Kindly note the difference with the totals. The amounts received however are correct as per the matrix.



Julius Ndenge
For: DIRECTOR GENERAL



Republic of Kenya
Ministry of Labour and Social Protection
Directorate of Occupational Safety and Health Services

4th floor, Safety House,
Commercial Street, Industrial Area
NAIROBI
Telephone: 020-2667722/0775833676
Email: doshdept@yahoo.com

P.O. BOX 34120
00100 - NAIROBI
KENYA

27th September, 2021

Ref: DOSH/FIN/3/17/166

The Principal Secretary
State Department for Labour
Ministry of Labour and Social Protection
P O BOX 40326 - 00100
NAIROBI

Attn: Chief Financial Officer

RE: RECEIPT OF GRANT FROM STATE DEPARTMENT FOR LABOUR

The Directorate of Occupational Safety and Health Services acknowledge receipt of Kshs.6, 000,000/= grant to the OSH Fund from the State Department for Labour on 20th December, 2021 **Kshs.3,000,000.00 (three million shillings only)** and 8th July, 2021 **Kshs.3,000,000.00 (three million shillings only)**.

Dr. Musa Nyandusi
Secretary OSH

CC. Head of Accounting Unit

Vision: *A Healthy Worker in a Safe Work Environment*



STATE DEPT FOR LABOUR
CENTRAL BANK OF KENYA

CENTRAL
BANK OF
KENYA

State House Avenue
P.O. Box 90001 00200 Nairobi Kenya
Telephone 255 200 140100 Fax 140102

July 19, 2021

CERTIFICATE OF BALANCES

Customer : 131180
Balance Date: 30-Jun-21

STATE DEPT FOR
LABOUR

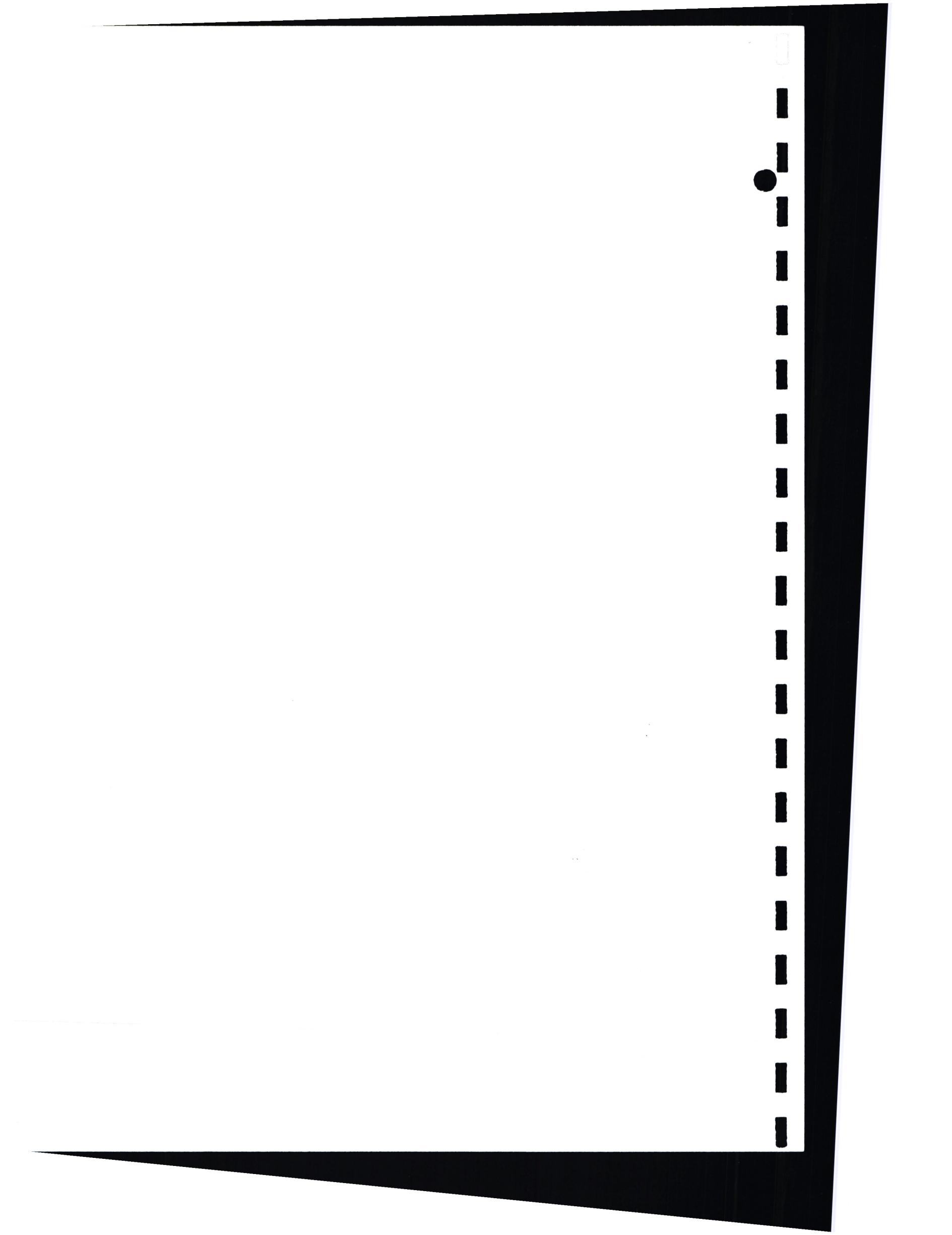
Account No	Account Name	Currency	Balance
1000303166	REC-STATE DEPT FOR LABOUR	KES	116,112,026.50
1000303174	DEV-STATE DEPT FOR LABOUR	KES	20,410,264.85
1000303198	DEP-STATE DEPT FOR LABOUR	KES	49,299,330.45
1000303204	CBK165-STATE DEPT FOR LABOUR	KES	0
1000320467	KENYA YOUTH EMP OPP PROJ ACCOUNT	KES	115,877,207.00



LAWRENCE RWERIA
AUTHORISED SIGNATORY
BANKING SERVICES DIVISION



JOYCE NASIEKU (Ms)
AUTHORISED SIGNATORY
BANKING SERVICES DIVISION



REPUBLIC OF KENYA

DEVELOPMENT

Report of the Board of Survey on the Cash and bank Balances of State Department for Labour

as at the close of Business on 30th June 2021 The board, consisting of..... assembled at the office of the..... at 10.00 a.m. on the

14th July, 2021 and the following cash was produced: -

Notes	...	...	...	Sh.	.....
Silver	...	...	...	Sh.	.....NIL.....
Copper	...	...	...	Sh.	.....
Cheques (as per details on reverse)	.....			Sh.	.....

It was observed that cheques amounting to Sh.Cts.....

Had been on hand for more than 14 days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on the.....

Cash on Hand	...	...	...	...	...	Shs.NI.
Bank Balance	...	...	...	...	...	Sh.5,439,605.45

The Bank Certificate of Balance showed a sum of Shs20,410,264.Cts.85

(Shs.....Cts.....)

Standing to the credit of the account on 30th June, 2021.

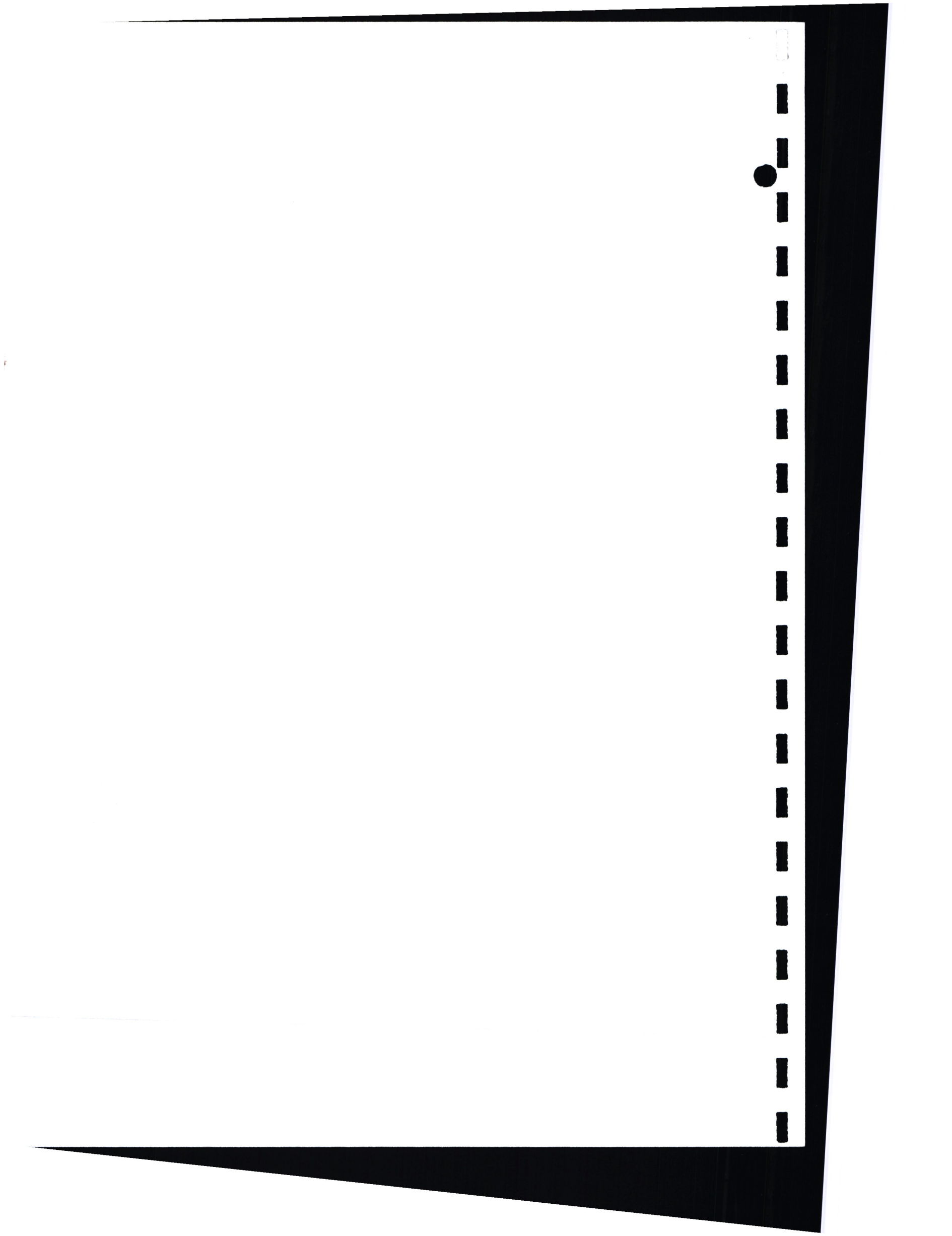
The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O. 30) attached.

Ambrose Ogango
Chairman

James W. Agola
Secretary

Peter Mukiri
Members of the Board.

Date 14th July, 2021



Q

F.O. 51

REPUBLIC OF KENYA

RECURRENT (CASH BOOK)

Report of the Board of Survey on the Cash and bank Balances of State Department for Labour

as at the close of Business on 30th June, 2021 the board, consisting

of..... assembled at the office of
the..... at 10.00 a.m. on the

14th July 2021 and the following cash was produced: -

Notes	...	...	...	Sh.	.....
Silver	...	...	...	Sh.	.....NIL.....
Copper	...	...	...	Sh.	.....
Cheques (as per details on reverse)	.....	Sh.	.....	

It was observed that cheques amounting to Sh.Cts.....

Had been on hand for more than 14 days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on
the.....

Cash on Hand Sh. nil

Bank Balance Sh.23,546,722.35

The Bank Certificate of Balance showed a sum of Shs116,112,026.Cts50

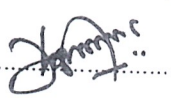
(Shs.....Cts.....)

Standing to the credit of the account on 30th June, 2021.

The difference between this figure and the Bank Balance as shown by the Cash Book is
accounted for in the Bank Reconciliation Statement (F.O. 30) attached.

Ambrose Ogango.....

Chairman

James W. Agola.....

Secretary

Peter Mukiri.....

Members of the Board.

Date 14th July, 2021



REPUBLIC OF KENYA		FO 30	
MINISTRY OF LABOUR AND SOCIAL PROTECTION.			
STATE DEPARTMENT FOR LABOUR.			
DEPOSIT BANK RECONCILIATION STATEMENT AS AT 30TH JUNE 2021.			
A/C NO 1000303198			
		Kshs	Cts
		Kshs	Cts
BANK BALANCE AS PER BANK STATEMENT		49,299,330.45	
LESS: 1&2			
	1 payment in cashbook not in bank statement	330,189.65	
	2 receipts in bank not in cashbook	_____	
	<i>sub total</i>	330,189.65	
ADD:3&4			
	3 payment in bank not in cashbook	_____	
	4 receipt in cashbook not in bank	1,894,930.70	
	<i>sub total</i>	1,894,930.70	
BALANCE AS PER CASH BOOK.			50,864,071.50

PREPARED BY B NJENGA DESIGNATION Accountant SIGN [Signature] DATE 30/6/21

APPROVED BY AGOLA DESIGNATION AAG SIGN [Signature] DATE 30/06/21

STATEMENT DEPARTMENT FOR LABOUR
 DEPOSIT ACCOUNT- 1000303198
 APPENDIX (I)

PAYMENT IN CASHBOOK NOT IN BANK STATEMENT AS AT 30 TH JUNE 2021.

<u>DATE</u>	<u>REFERENCE</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
30-6-21	FT211893Q725	FRATECH MOTORS LTD	
		TOTAL	330,189.65

APPENDIX (II)

RECEIPT IN BANK STATEMENT NOT IN CASH BOOK AS AT 30 TH JUNE 2021.

<u>DATE</u>	<u>REFERENCE</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
30-6-21			
		TOTAL	NIL

APPENDIX (III)

PAYMENT IN BANK STATEMENT NOT IN CASH BOOK AS AT 30 TH JUNE 2021.

<u>DATE</u>	<u>REFERENCE</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
30-6-21			
		TOTAL	NIL

APPENDIX (IV)

RECEIPT IN CASH BOOK NOT IN BANK STATEMENT AS AT 30 TH JUNE 2021 .

<u>DATE</u>	<u>REFERENCE</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
30-6-21	FT21183C14C8	W/H TAX	596,210.60
30-6-21	FT211831VQC4	W/H TAX	1,298,720.10
		TOTAL	1,894,930.70

SUMMARY		
BANK STATEMENT BALANCE		49,299,330.45
APPENDIX I		330,189.65
APPENDIX II		
APPENDIX III		
APPENDIX IV		
CASHBOOKBALANCE		1,894,930.70
ACTUAL CASHBOOK BALANCE		50,864,071.50
DIFFERENCE		50,864,071.50

REPUBLIC OF KENYA

KYEOP (CASH BOOK)

Report of the Board of Survey on the Cash and bank Balances of KYEOP PROJECT

as at the close of Business on 30th June, 2021 the board, consisting of *-(Names and official titles)* assembled at the office of the..... at 11.00 a.m. on the

12th July 2021 and the following cash was produced: -

Notes	.....	Sh	.....
Silver	.....	Sh.	.....NIL.....
Copper	.....	Sh.	.....
Cheques (as per details on reverse)	.....	Sh.	.....

It was observed that cheques amounting to Sh.Cts.....

Had been on hand for more than 14 days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on the.....

Cash on Hand	.....	Sh.	nil
Bank Balance	.....	Sh.	114,322,486.15

The Bank Certificate of Balance showed a sum of Shs115,877,207.00

(Shs.....Cts.....)

Standing to the credit of the account on 30th June, 2021.

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O. 30) attached.

Winnie Karingithi.....

Chairman

Philip Didi.....

Secretary

Sammy M. Nguli.....

Members of the Board.

Date 12th July 2021

