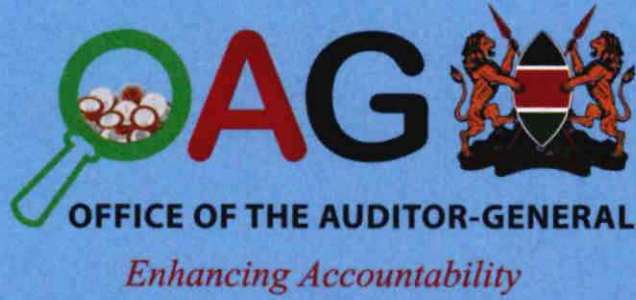


REPUBLIC OF KENYA



REPORT

PARLIAMENT
OF KENYA
LIBRARY

OF

THE AUDITOR-GENERAL

ON

**STATE DEPARTMENT FOR LABOUR
AND SKILLS DEVELOPMENT**

**FOR THE YEAR ENDED
30 JUNE, 2024**

THE NATIONAL ASSEMBLY MEMBERS LAID	
DATE:	06 MAR 2025 Thursday
TABLED BY:	Hon. Naomi Waga MP Deputy Majority Party Whip
CLERK AT THE TABLE:	A. Shituko



STATE DEPARTMENT FOR LABOUR AND SKILLS
DEVELOPMENT

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2024

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

Table of Contents	Page
1. Acronyms and Glossary of Terms	ii
2. Key State Department for Labour and Skills Development Information and Management.....	iv
3. Statement of Governance.....	ix
4. Statement by the Cabinet Secretary/Chairman Statement	xi
5. Statement by the Principal Secretary / Accounting Officer	xiv
6. Statement of Performance Against Predetermined Objectives for the FY2023/24	xxii
7. Management Discussion and Analysis.....	xxvii
8. Environmental and Sustainability Reporting.....	xxix
9. Statement of Management Responsibilities	xxxi
10. Report of the Independent Auditors of the Financial Statements for the State Department for Labour and Skills Development.....	xxxiii
11. Statement of Receipts and Payments for the Year ended 30 th June 2024.....	1
12. Statement Of Financial Assets And Financial Liabilities As At 30 th June 2024	2
13. Statement of Cash Flows For The Year Ended 30 th June 2024.....	3
14. Statement of Comparison of Budget and Actual Amounts for FY2023/24	4
15. Notes to the Financial Statements	11
21. Annexes.....	31

1. Acronyms and Glossary of Terms

AG	Attorney General
AIE	Authority to Incur Expenditure
BLA	Bilateral Labour Agreements
CFO	Chief Finance Officer
COTU	Central Organization of Trade Unions
DCI	Directorate of Criminal Investigations
DOSHS	Directorate of Occupational Safety and Health Services
FKE	Federation of Kenya Employers
FY	Financial Year
GHRIS	Government Human Resource Information System
HAU	Head of Accounting Unit
HELB	High Education Loans Board
ILO	International Labour Organization
IOM	International Organization for Migration
IPSAS	International Public Sector Accounting Standards
IRIS	International Recruitment Integrity System
KAA	Kenya Airports Authority
KESIC	Kenya Standards for Industrial Classification
KLMIS	Kenya Labour Market Information System
KNCCI	Kenya National Chamber of Commerce and Industry
Ksh	Kenya Shilling
MDA	Ministry, Department or Agency
MHARMAC	Ministerial Human Resource Management Committee
MOU	Memorandum of Understanding
NEA	National Employment Authority
NEAMIS	National Employment Authority Management Information System
NITA	National Industrial Training Authority
NITB	National Industrial Training Board
NPCC	National Productivity Competitiveness Centre

NSSF	National Social Security Fund
OAG	Office of the Auditor General
OCOB	Office of the Controller of Budget
PFM	Public Finance Management
PRA	Private Recruitment Agencies
SCAC	State Corporations Advisory Committee
STLI	Survey of Training in Local Institution
TVET	Technical and Vocational Educational and Training

2. Key State Department for Labour and Skills Development Information and Management

Key State Department for Labour and Skills Development Information and Management

The State Department for Labour and Skills Development comprises six (6) technical departments and provides oversight over three (3) state corporations. The Technical Departments are: Directorate of Labour; Directorate of Occupational Safety and Health Services; Office of the Registrar of Trade Unions; Directorate of Labour Migration Management; National Productivity and Competitiveness Centre (NPCC); Directorate of Labour Market Research and Analysis; and Department of Post Training and Skills Development. The state corporations under the State Department are the National Social Security Fund (NSSF), National Industrial Training Authority (NITA) and National Employment Authority (NEA).

(a) Background information

The State Department for Labour and Skills Development was formed in January 2023 under the Executive Order No. 1 of January 2023 by merging the State Department for labour and the State Department of Post Training and Skills Development previously domiciled under the Ministry of Education. At Cabinet Level, the State Department for Labour and Skills Development is represented by the Cabinet Secretary for Labour and Social Protection, who is responsible for the general policy and strategic direction of the State Department for Labour and Skills Development.

Vision

A globally competitive workforce

Mission

To promote decent work, skills development and sustainable job creation

Mandate

The mandate of the State Department is derived from Executive Order No. 2 of 2023 as follows:

The mandate and functions of the State Department are clearly stipulated in the Executive Order No. 2 of 2023 as follows:

- National Labour and Employment Policy Management;
- Labour and Social Protection Policy and Programme Implementation;
- Industrial Training;
- National Labour Productivity and Competitiveness;
- National Human Resource Planning and Development;
- Child Labour Policy and Regulations Management;
- Develop and maintain database on Employment Creation;

- Workplace Inspection;
- Workman's Compensation Policy;
- Promotion of Occupational Health and Safety at Work;
- Industrial Relations Management;
- National Institutional Framework to improve post training skills;
- Overseeing Skills Development among Actors and Establishment of Sector Specific Skills Councils;
- Establishment and Management of Institutional Framework for Linking industry, Skills Development and Training;
- Implementation of the Industrial Attachment Policy;
- Management of Skills and Post Training Policy;
- Harmonization of Skills Training at all levels of Training;
- Management of National Skills Development Fund;
- Implementation of the National Apprenticeship Policy;
- Maintenance of National Database of Skills;
- Assessing Industrial Training, Testing and Occupational Skills and Awarding Certificates including Government Test Certificates;
- Migratory Labour and International Jobs Policy;
- Promote overseas employment;
- Coordination of labour migration management;
- Develop Legal and institutional framework for labour migration; and
- Promote cooperation and partnerships on labour migration

(b) Key Management

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

- General Administration
- Department of Labour
- Directorate of Occupational Safety and Health Services (DOSHS),
- Office of the Registrar of Trade Unions,
- National Human Resource Planning and Development (NHRPD),
- National Productivity Competitiveness Centre (NPCC)
- Post Training and Skills Development and
- National Labour and Employment Policy Management;

- Industrial Relations Management;
- National Labour Productivity and Competitiveness;

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2024 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Cabinet Secretary	Hon. Dr. Alfred N. Mutua EGH
2.	Accounting Officer	Shadrack M. Mwadime, EBS
3.	Secretary Administration	Dr. William K. Kiprono EBS
4.	Ag Labour Commissioner	Ms. Hellen Apiyo
5.	Director HRM&D	Dr. Owen Mwaniki
6.	Ag. Director NHRDP	Mr. Francis Mitiambo
7.	Registrar Trade Unions	Ms. Beatrice Mathenge
8.	Director, NPCC	Dr. Nahashon Moitalel
9.	Director, DOSH	Dr. Musa Nyandusi
10.	Sec. Post Training & Skills Dev	Dr. Wanjiru Kariuki
11.	Ag. Director of Planning	Mr. Thomas Musandu
12.	Head of Accounting Unit	CPA Milly Eve Akoth
13.	Director Internal Auditor	Dr. Julius Akicho
14.	Deputy Chief State Counsel	Ms. James Mwenda
15.	Head Supply Chain Management	Ms. Marie Orinda
16.	Senior Chief Finance Officer	Mr. Njoroge Muthuma

(d) Fiduciary Oversight Arrangements

- a) Ministerial audit committee- oversight and review of all audit reports
- b) Public accounts committee of the national assembly- responsible for oversight on all financial aspects
- c) Labour and social services committee of the national assembly- oversight on the programs and activities of the state department

(e) Ministry of Labour Headquarters

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

Ministry of Labour Contacts

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

(f) Ministry of 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

(h) Principal Legal Adviser

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

3. Statement of Governance

The State Department of Labour and Skills Development is one of the two State Departments that make up the Ministry of Labour and Social Protection. The Ministry, like all others, is headed by a Cabinet Secretary, Hon. Dr. Alfred Mutua, E.G.H.. The State Department has one Principal Secretary Shadrack Mwadime, CBS.

Key Management Committees established include:

- i. Ministerial Human Resource Management Committee (MHARMAC)
- ii. Monitoring and Evaluation Committee
- iii. Anti-Corruption Committee
- iv. Evaluation Committee
- v. Acceptance Committee
- vi. Contract Implementation Committee

The Audit Committee

The Ministerial Audit Committee was appointed in March, 2023 and is operational. The Committee members have been inducted and trained on their duties. The committee has six (6) members out of whom five (5) are independent while one is a representative from the National Treasury. The Committee is required to sit at least 4 times a year to deliberate on issues in the Ministry.

Risk management, compliance and conflict of interest

The State Department for Labour and Skills Development has developed a Risk Management Framework to comply with the Treasury Circular Number No. 3/2019 dated 23rd February, 2019 and PFM Act of 2012 Section 165 (1). In addition, the Internal Audit Unit prepares its Risk-based Annual Work Plan at the beginning of every Financial Year and concentrates on carrying out risk audits in the identified areas.

Other risk management strategies have been put in place systematically whenever a risk is identified. Security risks are handled with the assistance of the National Police Service and contracted private security service providers. Cyber security risks are countered through the use of antiviruses, firewalls and other measures. Risks involving Kenyan migrant workers are mitigated through attestation of foreign contracts of employment. Towards this, the Directorate of Labour carries out attestation of approximately 42,000 contracts of employment annually without charge.

Report on recent training and development on governance for those in key leadership

The state department regularly carries out training for staff and senior management on governance issues. All senior management staff have attended relevant courses on governance sponsored by the Ministry, including the Senior Management Course and Senior Leadership Development Programme.

Public participation activities

Public participation is carried out diligently as required under the Constitution and due to the delicate and potentially volatile nature of labour and employment matters. However, extensive public participation has significant cost implications often beyond the scope of figures in this statement. To alleviate this, the State Department has collaborated with development partners to support public participation activities. Notable partners in public participation are the International Labour Organization (ILO) and the International Organization for Migration (IOM). Public participation, especially in development of policies and legislations has been critical in addressing the interests and concerns of key stakeholders, including the Social Partners (representatives of workers and employers).

Compliance with laws and regulations among others.

The state department has complied with all relevant laws and regulations pertaining to the sector

4. Statement by the Cabinet Secretary/Chairman Statement

The Ministry of Labour and Social Protection has the overall aim of fostering industrial harmony in the country, promoting access to job opportunities for Kenyans and enhancing the proactivity and competitiveness of the workforce in the country. The State Department in this Ministry has continued to pursue these goals through strengthening of industrial relations, promotion of occupational safety and health standards at workplaces, regulation of trade unions, labour migration management, productivity management, labour market research and analysis and post training and skills development. Implementation of policies, projects and programmes in these thematic areas is geared towards contributing to the national goal of creating a globally competitive and adaptive human resource base capable of meeting the demands of a rapidly industrializing economy.

Achievement of the Government's Bottom-up Economic Transformation Agenda (BETA) is a focus of the Ministry especially in the areas of skills development for the Affordable Housing programme, expanding social security and streamlining labour migration to improve access to jobs in foreign labour markets and empower Kenyan migrant workers. The Ministry has made significant strides in these areas through skills development initiatives especially for workers in the building and construction sector. The Ministry also unlocked the impasse in implementation of the National Social Security Fund (NSSF) Act, 2013 in order to address bottlenecks which were affecting implementation of key initiatives aimed at expanding social security coverage and improving benefits to Kenyans.

The Ministry takes cognizance of the important role labour migration plays in the country's development. The labour migration and development nexus can be witnessed through the increased remittances inflow into the country, where USD 4.19 Billion (Kshs. 628.49 Billion) was remitted in 2023 compared to USD 2.551 remitted in 2019 as reported by the Central Bank of Kenya (CBK). Additional benefits of this developmental phenomenon include skills and technology transfer and the alleviation of the unemployment challenge in the country.

In recognition of the above, the Ministry of Labour and Social Protection developed the Global Labour Market Strategy which is a high-level multi-sectoral blueprint aimed at providing an integrated framework for coordination and implementation of labour migration activities and programmes in the country. Under this Strategy, the Ministry is spearheading programmes to increase access to decent and productive jobs for Kenyan workers, especially in the skilled and professional cadres. Other key milestones realized under the Global Labour Market Strategy include: increasing the number of Bilateral Labour Agreements (BLAs); strengthening the policy and legal frameworks for labour migration; enhancing the regulation of Private Employment Agencies; improving efficiency in the labour migration process; and enhancing Government-to-Government engagements to secure opportunities for Kenyan workers.

Industrial harmony is a requisite condition for a vibrant labour market. Industrial disputes and stoppages in work cause significant challenges in the labour market in terms of loss of man-hours, loss of productivity and weakening of social dialogue. To address this, the Ministry of Labour and Social Protection continues to strengthen institutions of social dialogue and provide a suitable environment for fostering productive engagements between the tripartite partners namely the Government, workers' representatives and employers. In particular, the Ministry has put in place

institutional mechanisms to address the increasing cases of industrial action in the public sector, notably the education, health and transport (aviation) sectors. The Ministry has also continued to strengthen key institutions of social dialogue such as the National Labour Board and the Wages Councils. These institutions play a critical role by facilitating dialogue for policy discussion and amicable resolution of disputes.

In its 2023 International Labour Conference, the International Labour Organization (ILO) declared Occupational Safety and Health (OSH) as one of the Fundamental Principles and Rights at Work. In recognition of this and in furtherance of its mandate, the Ministry of Labour and Social Protection has embarked on the process of reviewing its OSH policy and legal frameworks to align to this new declaration. Notable amongst this is the review of the National Policy on Occupational Safety and Health and development of the Workers Injury Compensation Fund Bill, 2024 and the Occupational Safety and Health Practitioners Bill, 2024. Full establishment of the National Occupational Safety and Health (OSH) Institute is also ongoing to provide an institutional mechanism for capacity building in OSH.

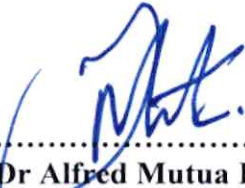
Labour market information plays a critical role in informing key actors in order for them to make informed decisions on jobs and key aspects of the labour market. The State Department for Labour and Skills Development achieved key milestones in this through revamping of the Kenya Labour Market Information System (KLMIS) and development of the Kenya Standards for Industrial Classification (KESIC) and Kenya Standard Classification of Occupations (KESCO). The two standards are aligned to the latest international classification standards.

Productivity management plays a critical role in enhancing labour productivity and improving a country's overall competitiveness. The State Department for Labour and Skills Development, through the National Productivity and Competitiveness Centre (NPCC), has continued to improve productivity management in the country through productivity measurement, improvement and mainstreaming programmes. These programmes have targeted key sectors of the economy as identified in the Kenya Vision 2030 and the Bottom-up Economic Transformation Agenda (BETA). Expansion of productivity programmes in the public sector is also being carried out to improve service delivery. The State Department is also undertaking major reforms in the area of productivity management through development of the National Productivity and Competitiveness Council Bill, 2024 and review of the Sessional Paper No. 3 of 2013 on the National Productivity Policy.

Skills development has transformed significantly in the modern world. The new world of work has resulted in new and emerging skills while the demands of workplaces require constant skilling, reskilling, upskilling and multi-skilling. The State Department for Labour and Skills Development has responded to this by continuously utilizing labour market feedback to develop training programmes which are responsive to the demands of a modern labour market. The State Department has implemented several training programmes in the digital economy to prepare labour market entrants and improve the digital skills of existing workers. This is coupled with key policy reforms in skills development to address existing gaps. These policy reforms include development of the National Skills Development Policy and National Career Guidance Policy, National Policy on Linking Industry to Education, Training and Research and National Strategy for Skills Development for Labour Migration.

The milestones highlighted before have had considerable impact on the Kenyan labour market. However, numerous challenges continue to affect the labour and employment sector in the country and which have an impact on the Ministry's capacity to deliver on its mandate. These challenges include: inadequate capacity for Alternative Dispute Resolution mechanism; inadequate capacity of the institutions of Social Dialogue; limited capacity for Labour Inspectorate services; gaps in the national labour laws; inadequate awareness and mechanisms for labour productivity assessment; lack of an integrated information system on Occupational Safety and Health; inadequate Legislation on Occupational Health and Safety; weak framework for stakeholder collaboration on Labour Market Information; uncoordinated Labour Migration Management; Skills mismatch mainly due to weak linkages between industry and training and research institutions in Kenya; lack of an integrated legal framework to guide coordination of skills development; inadequate skills for emerging and new occupations; and lack of accurate, timely and reliable data on available skills.

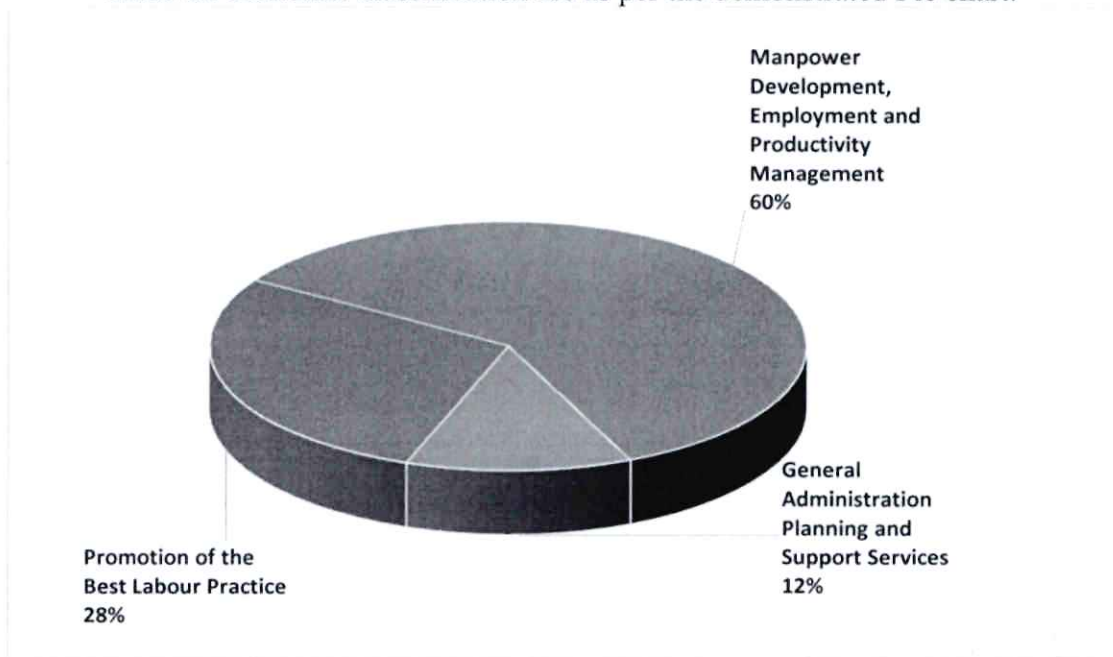
The Ministry has put in place strategies to mitigate these challenges and to enhance its capacity to deliver on its mandate. The support of stakeholders and partners in this sector is critical due to the multi-dimensional nature of labour and employment. It is in recognition of this that the top management of the Ministry, led by the Office of the Cabinet Secretary, has been at the forefront of engaging with key stakeholders such as the social partners and development partners in addressing challenges and emerging issues. My office remains committed to these engagements and to ensuring that sufficient support is accorded to all programmes being implemented.



.....
Hon. Dr Alfred Mutua EGH
Cabinet Secretary
Ministry of Labour and Social Protection

5. Statement by the Principal Secretary / Accounting Officer

1. The State Department’s Budget performance against Approved Estimates for FY 2023/24 based on economic classification are as per the demonstrated Pie chart.



The Budget performance by programmes is demonstrated on the table below;
Budget Performance by Programme

Programmes	Approved Budget	Actual Payments
	KShs	KShs
Promotion of the Best Labour Practice	1,600,855,149	1,132,970,264
Manpower Development, Employment and Productivity Management	3,371,109,281	2,122,199,111
General Administration Planning and Support Services	694,066,972	690,437,688
	5,666,031,402	3,945,632,721

2. Key Achievements By The State Department In The 2023/24 Financial Year

Workplace Safety and Health

The State Department, through the Directorate of Occupational Safety and Health Services (DOSHS) carried out **22, 248 examinations of hazardous industrial plant and equipment** against an annual target of **19,000** during the 2023/24 Financial Year. In addition, the State Department carried out **193,282** medical examinations of workers in hazardous occupations in various workplaces to safeguard their health against an annual target of **125,000** and Investigated **45** out of **92** fatal accidents reported during the period under review.

A total of **12,167 workers in 447 workplaces** were **trained on Occupational Safety and Health** against an annual **target of 8,000 workers in 300 work places** as part of initiatives towards enhancing Occupational Safety and Health in MSME, Agriculture, Housing and Health Sectors. Under the same initiative. The State Department further trained 222 trainees from Small, Medium Enterprise on OSH under the same initiative during the period under review.

Labour and Employer Relations

All **9,587 reported labour disputes** reported within the Financial Year were processed and total of **787 distress calls from migrant workers** in the UAE, Qatar, and Saudi-Arabia were settled during the review period. In addition, **14,007 labour inspections** were carried out to assess compliance with legal and statutory provisions on wages, terms and conditions of employment against an annual **target of 10,300. Nine (9) meetings with social partners** (COTU and FKE) to deepen social dialogue and resolve outstanding disputes.

The State Department also undertook capacity building initiatives through **training of three hundred and fifty six (356) social partners** in the areas of disability mainstreaming in the world of work, labour inspection and social dialogue. **Thirty – four (34) Labour Inspectors** were **trained on the Basic Labour Market in-person Course** at the African Regional Labour Administration Centre (ARLAC) in Harare, Zimbabwe while thirty (**30**) officers from Mombasa, Nyeri and Kericho counties were trained on child labour issues in collaboration with ILO All in hands project. One (1) officer was trained on Labour Market Information from while another Labour Officer was trained on Employment Policy at the International Labour Organization International Training Centre (ILO-ITC).

A total of **19,310 foreign contracts** of employment were attested within the required two days to facilitate migrant workers to access employment opportunities abroad. The State Department also prepared the initial draft of the revised **Industrial Relations Charter** and submitted six (6) reports to the International Labour Organization (ILO) in compliance with the relevant ILO Conventions which Kenya has ratified. Further, the Annual Report on **implementation of the Country Decent Work Programme (DWCP) 2021-2024** was prepared and submitted to the International Labour Organization (ILO) as required.

Towards combating child labour, the State Department commenced a **review of Sessional Paper No.1 of 2015 on Elimination of Child Labour** through formation of a Technical Committee and preparation of an initial draft. **Validation** of the **draft National Action Plan on Child Labour 2024-2030** was also carried out in February, 2024. **Twelve (12) Child Labour Committees** were either established or revived in Busia, Kericho, Kisii, Meru, Turkana, Muranga, Embu, Tharaka Nithi, Isiolo, Nyeri and Mombasa counties. A total of **sixty-four (64) Labour Inspectorate Staff** were **trained on child labour and child trafficking issues** during workshops held in July and October, 2023 with the assistance of the ILO's ACCEL-Africa project respectively.

Labour Migration Management

The State Department for Labour and Skills Development developed the Global Labour Market Strategy which is a high-level multi-sectoral blueprint aimed at providing an integrated framework for coordination and implementation of labour migration activities and programmes in the country.

The following are the milestones achieved in implementation of the Global Labour Market Strategy:

On **establishment of Working Structures for the Global Labour Market Strategy (GLMS)**, the State Department launched the **National Steering Committee** and the **Technical Coordinating Committee** on implementation of the GLMS in November, 2023. The committee members are drawn from various MDAs which play a key role in labour migration management in the country. In addition, a **Ten- Country Implementation Plan** was developed to fast-track implementation of the Strategy. The ten countries targeted are: **the Kingdom of Saudi Arabia, Federal Republic of Germany, United Arab Emirates (UAE), State of Qatar, Sultanate of Oman, Kingdom of Bahrain, State of Kuwait, South Korea, Canada and the United Kingdom.**

On **strengthening the policy, legal and institutional frameworks on labour migration**, the State Department achieved **Cabinet approval of the National Policy on Labour Migration on 8th of August, 2023.** The Policy was thereafter forwarded to the National Assembly and allocated Sessional Paper No. 5 of 2023. It was presented to the joint committees on Labour and Diaspora Affairs and Migrant Workers in November, 2023 for its adoption. The State Department further developed a draft **National Strategy for Skills Development for Labour Migration** in order to build capacity for improved coordination of skills development for labour migration.

The State Department finalized the **Labour Migration Management Bill, 2024** which underwent public participation in September, 2023 where comments received were reviewed and incorporated. The Bill was forwarded to the Office of Attorney General for incorporation of comments and legal drafting. Operationalization of the **Directorate on Labour Migration Management** was also carried out as provided for in the Executive Order No. 2 of 2023 and the approved establishment by the Public Service Commission (PSC).

On **development, negotiation and signing of Bilateral Labour Agreements (BLAs) and Memorandums of Understanding (MOUs)**, the Government through the State Department for Labour and Skills Development prepared **seven (7) draft BLAs** which are being negotiated with countries of destination namely **Germany, Oman, Bahrain, Tanzania, Austria, Canada** (Provinces of Nova Scotia and New Brunswick), and **Serbia.** Further, fourteen (14) other BLAs were developed and sent to countries of destination during the 2023/24 Financial Year. The countries are **Kuwait, United Kingdom** (for all categories of workers), **Jordan, Poland, Ireland** (for Nursing and Midwifery Workforce), **Egypt, Kazakhstan, Rwanda, Ethiopia, Malta, Saudi Arabia** (all other categories), **Israel, Vietnam, and Russia.**

The State Department for Labour and Skills Development launched the **National Skills Inventory** aimed at mapping the available stock of skills in the country and support skills matching. As at the end of the 2023/24 Financial Year, a total of **35,476** job seekers had been profiled in the NEAIMS for the Skills Inventory. The State Department has further **operationalized the multi-agency One-Stop Shop for Labour Migration** on the 7th Floor of Block 'C', Social Security House in Nairobi. The One-Stop-Shop provides labour migration services in a centralized place and ease pre-departure processes for outbound Migrant Workers. It constitutes officers from various Government agencies namely; State Department for Diaspora Affairs, Ministry of Health, Directorate of Criminal Investigations (DCI), Directorate of Immigration Services, National

Industrial Training Authority (NITA), National Employment Authority (NEA), Kenya Airports Authority (KAA), Nursing Council of Kenya and the Directorate of Labour Market Research and Analysis. The officers offer one-stop (non-referral) services to facilitate migration of Kenyan migrant Workers.

The State Department for Labour and Skills Development, with support from the Kenya Airports Authority (KAA), has operationalized the **Labour Migration Desk** at the **Jomo Kenyatta International Airport (JKIA)** since January, 2024. The purpose of the Desk is to ensure compliance with Labour Migration Procedures by migrant workers before exiting the country and upon return. This is expected to curb irregular migration, unethical recruitment and human trafficking and is in line with Government's goal of realizing safe, orderly and regular labour migration. A total of **6,338 outbound migrant workers had been cleared at the Labour Migration Desk** as at June, 2024.

The Government has embarked on various strategies to secure decent employment opportunities in a number of countries targeting the sectors of Health, Agriculture, Construction, Hospitality and Domestic Work, among others. In the 2023/24 Financial Year, the State Department placed **183,177 Kenyan Migrant Workers** in jobs abroad. The State Department, in collaboration with other relevant Government MDAs also secured job orders for Kenyan workers as follows: open recruitment of **Healthcare Professionals** particularly **Nurses** with the **United Kingdom**, (307 nurses were placed in employment during the review period); **1,500** job orders secured on Recruitment of **Agricultural Seasonal Workers** in the **United Kingdom**; **2,500** job orders from the **Kingdom of Saudi Arabia** on recruitment of **Nurses**; and **200** job orders from the **Kingdom of Saudi Arabia** on recruitment of Nurses.

The State Department for Labour and Skills Development is in the process of **establishing a contributory Kenya Migrant Workers Welfare Fund. The main objective of the Fund is to provide protection, welfare and assistance to Kenyan migrant workers** during migration, stay in destination country and upon return.

On **regulation of Trade Unions'** operations, the State Department, through the Office of the Registrar of Trade Unions **inspected 379 books of account** and records against a target of **450** thus achieving; and ensured **compliance of 63 Trade Unions in filing of annual returns** by the statutory date.

In the area of **Labour Market Research and Analysis**, the State Department **digitalized the Kenya Standards for Industrial Classification (KESIC), integrated the Kenya Standards for Industrial Classification (KESIC) Into the KLMIS, developed the Kenya Standards for Industrial Classification (KESIC) training manuals and trained Ministry staff on KESIC and KESCO documents.** The State Department further **produced quarterly Labour Market Indicators** on employable skills in key sectors during the review period.

On productivity management, the State Department, through the National Productivity and Competitiveness Centre (NPCC), facilitated **productivity measurement programs in 425 MDAs out of 483 targeted during the period under review.** In addition, the State Department trained **500 workers** in the Manufacturing sector on **productivity mainstreaming** and developed and **published a productivity statistics** report on productivity indices in **20 economic sectors.** The

State Department for Labour and Skills Development.

Annual Report and Financial Statements for the year ended 30th June 2024

State Department further established and operationalized the Productivity Mainstreaming Committee, trained Productivity Champions in the State Department; and created awareness / sensitization on Productivity Mainstreaming for all Staff.

Under the **Post-training and Skills Development programme**, the State Department partnered with the State Department for ICT & Digital Economy (under the Ajira Digital Programme) to implement the **National Online Work Readiness Skills and Mentorship Programme**. The programme aims to equip youths (18-35 yrs) with requisite knowledge, skills and attitude for digital /online work. The first cohort of youths (3,072) were trained in October/November 2023, Second cohort (300) trained from 4th -8th December, 2023, the third cohort (4,515) trained between Jan/ March of 2024 while the fourth cohort (1, 301) trained between 17th -21st June,2024. In total 9,188 youths have been trained.

Towards development of a **National Based Learning Policy**, the State Department prepared a concept note towards developing the National Work Based Learning Policy, prepared the draft National Work Based Learning Policy carried out stakeholder engagement and validation both physical and online and submitted the attendant Cabinet Memo for approval.

During the review period, the State Department continued with implementation of two projects namely: **Construction of National Occupational Safety and Health Institute (Phase 1)**; and **Construction of Meru County Labour Offices**. As at the end of the 2023/24 Financial Year the OSH Institute utilized Kshs **132.61 Million**. The following works were carried out in the financial year 2023/24: Procurement of standby generator 250kva, approximately 11m, 2 - Incinerator 25kg/hr approximately 26.5m; Boiler, calorifier and associated works, approximately 33m; refurbishment works for safety house ablution approximately 12m; ongoing completion works for OSH institute office complex approximately 47m.

In the 2023/24 FY, the **Meru County Labour Offices** was allocated **Kshs 10 million** to complete the pending works. In addition, the allocation was also clear pending bill carried forward from FY 2022/23. As at the end of the financial year, the project utilized **Kshs 8.87 Million**. Works undertaken include renovation of 1st floor of the building and clearing the pending bills.

The State Department for Labour and Skills Development achieved several milestones during the 2023/24 Financial Year towards **policy, legal and regulatory reforms**. The **National Policy on Labour Migration** was **approved by the Cabinet** on 8th of August, 2023, forwarded to the National Assembly for consideration as Sessional Paper No. 5 of 2023. Two other policies, namely the **National Skills Development Policy** and **National Career Guidance Policy** were approved by the Cabinet on 13th December, 2023. The **National Policy on Linking Industry to Education, Training and Research** was **further approved by the Cabinet** on 7th March 2024.

The National Workplace Policy on HIV & AIDS was submitted to key stakeholders and social partners for approval while the **draft National Wages and Remuneration Policy** was prepared and circulated to stakeholders. Comments from stakeholders are being incorporated in the draft before it is signed and submitted to the Cabinet for approval. The **draft National Policy on Work-based Learning** was developed and was awaiting stakeholder validation while the **National Strategy for Skills Development for Labour Migration** was **finalized** in readiness for submission to the Cabinet for approval.

The revised **Labour Migration Management Bill, 2024** which had been subjected to stakeholder participation was forwarded to the Office of the Attorney General for legal drafting and guidance. Two other bills were finalized and submitted to the Office of the Attorney General. These are the **National Skills Development Bill, 2024** and the **National Productivity and Competitiveness Council Bill, 2024**. The **Workers Injury Compensation Fund Bill, 2024** underwent public participation and was due for submission to the Office of the Attorney General for legal drafting. Drafting of the **Occupational Safety and Health Practitioners Bill, 2024 (Proposed)** also commenced during the review period. The Workers Injury Compensation Fund

3. Emerging Issues Related To The State Department For Labour And Skills Development

The key emerging issues in the State Department's operational environment are: inadequate capacity for Alternative Dispute Resolution mechanism; inadequate capacity of the institutions of Social Dialogue; limited capacity for Labour Inspectorate services; gaps in the national labour laws; inadequate awareness and mechanisms for labour productivity assessment; lack of an integrated information system on Occupational Safety and Health; inadequate Legislation on Occupational Health and Safety; weak framework for stakeholder collaboration on Labour Market Information; uncoordinated Labour Migration Management; Skills mismatch mainly due to weak linkages between industry and training and research institutions in Kenya; lack of an integrated legal framework to guide coordination of skills development; inadequate skills for emerging and new occupations; and lack of accurate, timely and reliable data on available skills.

4. Implementation Challenges And Recommended Way Forward

- a. **Low Human Resource Capacity** –The State Department is operating with a staff capacity of 51.5% of the staff establishment, less than the optimal level of 55%.
- b. **Aging Workforce** - Aging workforce has adversely affected succession management in the Ministry where 34.4% of the staff is in the age-bracket of 51-60 years.
- c. **Inadequate AIE allocation to Field Offices** - Inadequate funding affecting the State Department operations especially in the field services operating with a quarterly allocation of between Kshs. 45,000 – 90,000.
- d. **Inadequate Transport** - The State Department has a fleet of 71 vehicles both at the headquarters and field officers out of which, 43 are serviceable while 28 are grounded and earmarked for disposal. The few available vehicles are old; over stretched and require high maintenance cost.
- e. **Low Financial Resource Capacity** –Affecting purchase of motor vehicles, working tools and equipment especially for field offices thus hindering effective implementation of State Department's mandate

- f. **Weak Institutions of Social Dialogue** - National Labour Board and Wages Councils face various challenges limiting their capacity to foster industrial peace and harmony in the country.
- g. **Gaps in the Kenya Labour laws** - The emerging working conditions such as working from home, flexi hours, unpaid leave, the gig economy and other new forms of employment relationships are not provided for in the current labour laws.
- h. **Inadequate framework for labour migration management** - inadequate coordination of labour migration; weak regulation of recruitment agencies; violation of the fundamental rights of migrant workers; lack of accurate, up-to-date and reliable data and information on labour migration; weak cooperation and partnerships between countries and regions in international labour migration management; inadequate capacity of labour attaché offices; poor monitoring of implementation of BLMAs and lack of effective mechanisms for return and re-integration of migrant workers.

5. Way Forward

Enhance Human Resource Capacity: develop a strategic recruitment plan to gradually increase staff numbers to at least 55% of the establishment. Focus on attracting qualified candidates through targeted recruitment campaigns and partnerships with educational institutions.

Training and Development: Invest in continuous professional development and training programs to upskill the existing workforce and prepare them for succession roles.

Address Aging Workforce and Succession Management: Implement a comprehensive Succession Planning Strategy to address the aging workforce. Identify critical roles and develop a talent pipeline by mentoring and training younger employees.

Retirement Planning: Introduce phased retirement options to manage the transition of aging employees and retain their expertise while integrating new talent.

Increase Funding Allocation: Advocate for increased AIE (Authority to Incur Expenditure) allocation to field offices. Present data demonstrating how inadequate funding impacts operations and propose a phased increase to meet operational needs.

Alternative Funding Sources: Explore alternative funding mechanisms, such as partnerships with private sector organizations or donor funding, to supplement government allocations.

Upgrade Transport Fleet: Develop a long-term fleet management plan to replace outdated vehicles with more efficient ones. Consider leasing options or public-private partnerships to manage the cost of vehicle acquisition and maintenance. In addition, establish a regular maintenance schedule for serviceable vehicles to extend their lifespan and reduce downtime.

Improve Financial Resource Management: through Resource Optimization by conducting a financial audit to identify areas of inefficiency and reallocate resources to critical areas. Prioritize spending on essential tools and equipment that directly impact operational effectiveness.

Financial Planning: Develop a multi-year financial plan which includes provisions for capital investments in vehicles, tools, and equipment.

Strengthen Institutions of Social Dialogue: through capacity building by providing training and resources to the National Labour Board and Wages Councils to enhance their ability to address industrial disputes and foster harmony.

Stakeholder Engagement: Facilitate regular dialogues between stakeholders, including employers, employees, and government representatives, to address emerging industrial relations issues.

Update Labour Laws: Initiate a review of current labour laws to incorporate provisions for new working conditions such as remote work, flexible hours, and gig economy arrangements.

Improve Labour Migration Management: Strengthen the regulatory framework for labour migration by enhancing coordination among recruitment agencies and ensuring compliance with international labour standards.

Data Management: Invest in developing a centralized database for labour migration to improve data accuracy and facilitate better decision-making.

International Cooperation: Foster partnerships with other countries to improve labour migration management and address issues related to migrant worker rights.

Address Skills Mismatch: Strengthen collaborations between industry and training institutions to ensure that curricula are aligned with current industry needs. Establish internship and apprenticeship programs to bridge the gap between education and employment.



.....
Shadrack M. Mwadime, EBS
Principal Secretary / Accounting Officer
State Department for Labour and Skills Development

6. Statement of Performance Against Predetermined Objectives for the FY2023/24

	Strategic Objective	Outcome	Outcome Indicator	Target for 2023/24	Performance for 2023/24
1.	To promote harmonious industrial relations, social dialogue and fair labour practices	Increased harmony between workers and employers	% of reported disputes resolved	100	Processed all 9,587 reported Labour disputes reported within the FY (100%)
2.	To promote occupational safety and health at workplace	Safe and Healthy workplace	% of occupational accidents and diseases compensated	100	Investigated 45 out of 92 fatal occupational accidents reported (48%)
3.	To strengthen coordination of labour migration management	Increased number of Kenyan migrant workers placed in employment	Number	200,000	The State Department through the NEAIMS placed 183,177 Kenyan Migrant Workers in jobs abroad
4.	To provide comprehensive and accurate labour market information	Increased access to labour market information	No. of persons accessing the KLMIS	500,000	389,932 persons accessed the Kenya Labour Market Information System (KLMIS) during the period under review
5.	To promote productivity and enhance competitiveness	Improved overall efficiency and effectiveness	No. of productivity improvement programmes implemented	5	Five(5) productivity improvement programmes were implemented during the review period.
6.	To promote adequate supply of quality and relevant skills in the labour market	Enhanced coordination and linkage between industry and skills development	No. of persons participating in skills development programmes	10,000	9,188 youths were trained during the 2023/24 FY. The first cohort of youths (3,072) were trained in October/November 2023, second cohort (300) trained in December, 2023,

	Strategic Objective	Outcome	Outcome Indicator	Target for 2023/24	Performance for 2023/24
					the third cohort (4,515) trained between Jan/ March of 2024 while the fourth cohort (1, 301) trained in June, 2024. In total

Progress on the attainment of Strategic Objectives through Performance Contracting

	Performance area	Performance against Target
1.	Improve Work place Safety and Health	<p>Carried out 22, 248 examinations of hazardous industrial plant and equipment against an annual target of 19,000</p> <p>Carried out 193,282 medical examinations of workers in hazardous occupations in various workplaces to safeguard their health against an annual target of 125,000</p> <p>Investigated 45 out of 92 fatal occupational accidents reported</p>
2.	Enhance Quality of Labour Market Information for Human Resource Planning and Development	<p>Towards carrying out a Survey of Training in Local Institution (STLI) in Technical and Vocational Educational and Training Centres (TVETS):</p> <ul style="list-style-type: none"> • A questionnaire was developed • Data collection was carried out <p>Towards development of a digital interactive system for industrial classification for all economic activities:</p> <ul style="list-style-type: none"> • Digitalized the Kenya Standards for Industrial Classification (KESIC) • Integrated the Kenya Standards for Industrial Classification (KESIC) Into the KLMIS • Developed the Kenya Standards for Industrial Classification (KESIC) training manuals and made available in KLMIS • Trained Ministry staff on KESIC and KESCO documents

	Performance area	Performance against Target
3.		<p>Towards production of quarterly labour Market Indicators on Employability Skills in Manufacturing and Agriculture Sector in the economy:</p> <ul style="list-style-type: none"> Produced quarterly Labour Market Indicators Report on Employable Skills in Key Sectors
4.	Enhance Adoption of Productivity Improvement Practices	<p>Towards undertaking public sector productivity mainstreaming across all Ministries, Departments and Agencies (MDAs):</p> <ul style="list-style-type: none"> A total of 425 MDAs out of 483 were assisted in development of productivity measurement Trained 500 workers in the Manufacturing sector on productivity mainstreaming Developed and published a productivity statistics report on productivity indices in 20 economic sectors
5.	Provide Policy, Legal and Institutional Framework for Improved Labour Relations	<p>Towards the review of the industrial Charter, the following activities were undertaken:</p> <ul style="list-style-type: none"> Technical working group from tripartite partners appointed in August 2023 Meeting by tripartite partners held from in September, 2023 in Naivasha and first draft developed with an Action Plan <p>Developed the following six (6) reports on compliance with ILO Conventions:</p> <ul style="list-style-type: none"> One Annual report for the quarter ending 31st December, 2023 with regards to the following Conventions (C142-Human Resources Development Convention, 1975; C098-Right to organise and collective Bargaining Convention, 1949; C182-Worst Forms of Child Labour Convention, 1999; C138-Minimum Age Convention, 1973; C105-Abolition of Forced Labour Convention,

	Performance area	Performance against Target
		<p>1976 and C0929 -Forced Labour Convention,1930) .</p> <ul style="list-style-type: none"> • The other four reports are on C-No 002- Unemployment Convention,1919(No.2); Employment Service Convention, (1948) (No.88); Discrimination (Employment and Occupation) Convention ,1958(No.111); Abolition of Forced Labour Convention No.105; as well as report on unratified convention -40%
		Developed and submitted the Country Decent Work Programme (DWCP) 2021-2024
6.	Improve Labour and Employer Relations	<ul style="list-style-type: none"> • Processed all 9,587 reported Labour disputes reported within the FY • Settled a total of 787 distress calls in UAE, Qatar, and Saudi-Arabia • Carried out 14,007 labour inspections on wages, terms and conditions of employment against an annual target of 10,300
		<ul style="list-style-type: none"> • Held nine (9) meetings with social partners • Build capacity of three hundred and fifty-six (356) social partners • Thirty – four (34) Labour Inspectors trained • Attested a total of 19,310 Foreign contracts within two days

	Performance area	Performance against Target
7.	Interventions towards combating child labour	<ul style="list-style-type: none"> Carried out a validation of the revised draft of Sessional Paper No.1 of 2015 on elimination of Child Labour Establish and revived 12 child labour committee in Busia, Kericho, Kisii, Meru, Turkana, Muranga, Embu, Tharaka Nithi, Isiolo, Nyeri and Mombasa A total of sixty-four (64) Labour Inspectorate Staff were trained on child labour and child trafficking
8.	Enhance Occupational safety and health in MSME, Agriculture, Housing and Health Sectors	<ul style="list-style-type: none"> Trained 12, 167 workers in 447 workplaces on Occupational Safety and Health against an annual target of 8,000 workers in 300 work places Trained 222 trainees from Small, Medium Enterprise on OSH
9.	Enhance work-based learning programmes	<p>The State Department for Labour and Skills Development partnered with the State Department for ICT & Digital Economy-The Ajira Digital Programme to implement the National Online work readiness skills and mentorship programme. The first cohort of youths (3,072) were trained in October/November 2023, second cohort (300) trained in December, 2023, the third cohort (4,515) trained between Jan/ March of 2024 while the fourth cohort (1, 301) trained in June, 2024. In total 9,188 youths have been trained</p>
10.	Regulate Trade Unions' Operations	<ul style="list-style-type: none"> Inspected 379 books of account and records against a target of 450 thus achieving. <p>Ensured compliance of 63 Trade Unions in filing of annual returns by the statutory date.</p>

	Performance area	Performance against Target
11.	Productivity Mainstreaming	<p>The State Department created an enabling environment on productivity mainstreaming by:</p> <ul style="list-style-type: none"> • Establishment and operationalization of a productivity Mainstreaming Committee; • Training Productivity champions in the State Department; • Creating Awareness / Sensitization on Productivity Mainstreaming for all Staff. <p>Cumulatively as at the end of the financial year, the State Department carried out the following towards productivity mainstreaming:</p> <ul style="list-style-type: none"> • Collected productivity measurement data • Computed the Productivity index • Developed productivity metrics

7. Management Discussion and Analysis

Analysis by Category of Expenditure: Economic Classification (Kshs.Million)								
Economic Classification	Approved Budget Allocation				Actual Expenditure			
	2020/21	2021/22	2022/23	2023/24	2020/21	2021/22	2022/23	2023/24
Programme 1: Promotion of Best labour Practices								
Current Expenditure	570.14	600.47	711.06	1,396.25	580.2	588.64	703.82	935.87
Compensation of Employees	384.7	435.26	480.52	575.02	397.59	432.85	480.03	543.67
Use of Goods and Services	94.81	81.58	213.42	221.49	92.19	76.59	208.9	171.16
Grants and other Transfers	11.98	10.9	11.9	554.87	11.98	10.9	10.4	215.5
Other Recurrent	78.65	72.72	5.23	5.54	78.44	68.31	4.49	5.54
Capital Expenditure	50	63.81	51.4	243.93	39.44	51.4	0.11	158.18
Acquisition of Non-Financial Assets	50	63.81	51.4	243.93	39.44	51.4	0.11	158.18
Total for Programme 1	620.14	664.28	762.46	1,600.86	619.64	640.04	703.93	1,094.05
Programme 2: Manpower Development, Employment and Productivity Management								
Current Expenditure	1,608.03	1,703.05	1,676.53	3,362.13	1,548.32	1,697.38	1,673.05	2,108.93
Compensation of Employees	139.56	149.92	167.07	126.15	83.08	148.6	166.53	125.81
Use of Goods and Services	39.81	85.76	47.04	240.99	37.84	83.44	44.17	206.76
Grants and other Transfers	1,420.94	1,460.94	1,460.94	2,995.00	1,420.94	1,460.94	1,460.94	1,776.35
Other Recurrent	7.72	6.44	1.48		6.46	4.4	1.41	
Capital Expenditure	1,181.97	802.81	371.1	8.97	769.33	437.27	235.95	11.84

State Department for Labour and Skills Development.

Annual Report and Financial Statements for the year ended 30th June 2024

Acquisition of Non-Financial Assets	50	110.9	17.9	8.97	50	74.35	14.63	11.84
Capital Grants to Government Agencies	1,040.97	407.07	150.32	2.995		213.59	91.98	
Other Development	91	284.84	202.88		42.79	149.33	129.34	
Total for Programme 2	2,790.01	2,505.86	2,047.63	3,371.10	2,317.65	2,134.65	1,909.00	2,120.76
Programme 3: General Administration, Planning and Support Services								
Current Expenditure	457.28	440.81	548.32	691.99	432.23	436.96	540.98	1,378.90
Compensation of Employees	169.28	184.74	199.25	227.27	152.4	182.03	201.8	227.1
Use of Goods and Services	73.67	62.96	343.95	464.73	66.67	62.23	335.13	461.36
Grants and other Transfers	-		-		-		-	
Other Recurrent	214.33	193.11	5.13		213.16	192.7	4.05	
Capital Expenditure	-	-	-	2.07	-	-	-	1.97
Total Programme 3	457.28	440.81	3,643.89	694.07	432.23	436.96	540.98	
Total Vote 1184 – SDL	3,867.43	3,610.96	3,358.42	5,666.03	3,369.52	3,211.65	3,153.90	3,908.28

8. Environmental and Sustainability Reporting

The State Department takes seriously aspects of sustainability. Of most importance in the Labour Sector is social sustainability. This is done in harmony with all partners and most importantly involvement of workers and employers' organizations at all levels of planning and implementation. This differentiates the Ministry of Labour from all others which works as a tripartite system at all levels even at the International (or ILO) level where the arrangement is honoured even at the UN governing council level.

Sustainability strategy and profile

The Ministry of Labour has put up measures and strategies to ensure its programmes and projects are sustainable. Key among these measures are the 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

Environmental performance

The Ministry of 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 the State Department for Labour and its agencies namely NEA, NITA and NSSF have all participating in tree planting exercise.

Reporting Period: FY 23/24						
Cumulative achievement			Survival rate (%) (to be done after every 6 months)			Stakeholders/ Partners Mobilized
Indigenous	Exotic	Fruit trees	Indigenous	Exotic	Exotic	
100,000	118,200	200				SDL&SD, NITA,NSSF, NEA,KFS,N GAO,CFAs
8060	0	1000				SDL&SD, NITA,NSSF, NEA,KFS,N GAO,CFAs
15,500	0	0				SDL&SD, NITA,NSSF, NEA,KFS,N GAO,CFAs

	0	1000	0			SDL&SD, NITA,NSSF, NEA,KFS,N GAO,CFAs
						SDL&SD, NITA,NSSF, NEA,KFS,N GAO,CFAs
						SDL&SD, NITA,NSSF, NEA,KFS,N GAO,CFAs
						SDL&SD, NITA,NSSF, NEA,KFS,N GAO,CFAs
,NITA & NEA. we planted a total of 267,224 trees.						

Employee welfare

The state department has put in place measures to improve welfare of employees. It also Prepared Economic Position Papers to advice the Cabinet Secretary in Wage determination and the Wages Councils.

The state department also implements the Occupational Safety and Health Act of 2007 by putting in place a Health and Safety Committee to give guidance in all related issues. Some key measures include examination of all lifts, clearly making the exit areas in case of emergencies and placement and proper management fire extinguishers and other fire equipment such as alarms and hoses.

Operational practices/ Market place practices

Market place practices-

The state department has put efforts in:

Responsible competition practice through.

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

Corporate Social Responsibility

The state department carries out a lot of activities for the benefit of the general public that would rightly be qualified as CSR. These include attestation of contracts, and dispute resolution – even where extensive travel and time are needed for fact finding and time or other resources are incurred.

9. 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 State Department for Labour and Skills Development shall prepare financial statements in respect of that State Department for Labour and Skills Development. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the State Department for Labour and Skills development is responsible for the preparation and presentation of the State Department for Labour and Skills Development's financial statements, which give a true and fair view of the state of affairs of the State Department for Labour and Skills Development for and as at the end of the financial year (period) ended on June 30, 2024. 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 and Skills Development, (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 and Skills Development; (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 and Skills development accepts responsibility for the State Department for Labour and Skills Development'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 and Skills Development's financial statements give a true and fair view of the state of State Department for Labour and Skills Development's transactions during the financial year ended June 30, 2024, and of the State Department for Labour and Skills Development's financial position as at that date. The Accounting Officer in charge of the State department for Labour and Skills Development further confirms the completeness of the accounting records maintained for the State Department for Labour and Skills Development, which have been relied upon in the preparation of the State Department for Labour and Skills Development'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 and Skills development confirms that the State Department for Labour and Skills Development has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the State Department for Labour and Skills Development'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 for Labour and Skills Development'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 and Skills Development's financial statements were approved and signed by the Accounting Officer on 11/12/ 2024.



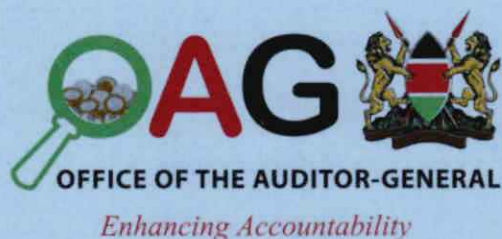
Accounting Officer
Shadrack M. Mwadime, EBS



Head of Accounting Unit
CPA Milly Eve Akoth
ICPAK Member No. 20112

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
Email: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR LABOUR AND SKILLS DEVELOPMENT FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

- A. Report on 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 the 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 the Government achieves value for money and that such funds are applied for the intended purpose; and,
- 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An Unmodified Opinion is issued when the Auditor-General concludes that the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management, and Governance.

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, the Public Finance Management Act, 2012, 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

Opinion

I have audited the accompanying financial statements of the State Department for Labour and Skills Development set out on pages 1 to 30, which comprise of the statement of

financial assets and financial liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts 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, the financial statements present fairly, in all material respects, the financial position of the State Department for Labour and Skills Development as at 30 June, 2024 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 Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the State Department of Labour and Skills Development Management in accordance with ISSAI 130 on the 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 my opinion.

Emphasis of Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts combined reflect final receipts budget and actual on comparable basis of Kshs.5,666,031,402 and Kshs.3,978,037,002 respectively resulting to an under-funding of Kshs.1,687,994,400 or 30% of the budget.

The under-funding affected the planned activities and may have impacted negatively on service delivery to the public.

2. Programme and Sub Programmes Budget Under Execution

IFMIS budget execution by programme and sub programme report for the year under review reflects approved budget of Kshs.5,666,031,402 and actual on a comparable basis of Kshs.3,945,632,720 resulting to budget utilization difference of Kshs.1,720,398,682. out of which Kshs.1,354,924,494 relate to three (3) sub programmes of provision of occupational safety and health, human resource planning and development and provision of industrial skills resulting to significant under program execution of 23%, 11% and 41% respectively.

The under expenditure on the three programmes and sub programmes implies the planned activities and Programme objectives of the State Department were not achieved.

3. Budget Over Expenditure

IFMIS budget execution by programme and economic classification reports for the year under review reflects manpower development employment and productivity acquisition of fixed capital assets approved budget of Kshs.8,974,479 and actual payments of Kshs.11,837,060 resulting in over expenditure of Kshs.2,862,581 or 32% of the budgeted amount.

In the circumstances, resources allocated for other economic activities may be impacted negatively the over-expenditure in manpower development and productivity acquisition of fixed assets.

4. Delay in Settlement of Pending Bills

Annex 1 to the financial statements on analysis of pending bills reflects total pending bills of Kshs.83,583,103. However, some of the pending bills have been long outstanding with some dating far back as June, 2005. It was therefore not clear why the pending bills that ought to have forward the first charge in the subsequent fiscal period have not been paid contrary to National Treasury Circular dated 16 June, 2020 which requires payment of pending bills to be treated as a first charge on the approved budgets.

Failure to settle pending bills during the year to which they relate distorts the financial statements and adversely affects budgetary provisions for the subsequent year as they form first charge

5. Missed Performance Targets

The statement of performance against pre-determined objectives indicates that 45 out of the targeted 92 or 48% of fatal occupational accidents reported were investigated. Further, the department target was to increase access to comprehensive labour market information to 500,000 but only 389,932 or 78% of the target accessed the Kenya Labour Market Information System (KLMIS) during the period under review.

In the circumstances, the State Department did not achieve its predetermined targets.

My opinion is not modified in respect of these matters.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, 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

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public

Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved the issues as at 30 June, 2024.

Other Information

The Management is responsible for the Other Information set out on page iv to xxxii which comprise of Key State Department for Labour and Skills Development Information and Management, Statement of Governance, Statement by the Cabinet Secretary, Statement the Principal Secretary, Statement of Performance Against Predetermined Objectives for the FY2023/24, Management Discussion and Analysis, Environmental and Sustainability Reporting and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the State Department's financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information and I am required to report that fact. I have nothing to report in this regard.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the 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. Payment of Special Duty Allowance for Periods Exceeding Six Months

Review of payroll revealed that nine (9) officers were in an acting capacity for periods of more than six months during the year under review and were paid acting allowance of Kshs.690,858 contrary to Section C 15(4) of Public Service Commission Human Resources Policies and Procedures Manual which states that special duty allowance will not be payable to an Officer for more than six (6) months.

In the circumstances, Management was in breach of law

2. Non-Compliance with One Third of Basic Salary Rule

Review of the payroll for the year revealed that 91 staff earned net salaries which were less than a third of their basic pay contrary to Section19(3) of Employment Act, 2007

which states that without prejudice to any right of recovery of any debt due, and notwithstanding the provisions of any other written law, the total amount of all deductions which under the provisions of subsection (1), may be made by an employer from the wages of his employee at any one time shall not exceed two thirds of such wages or such additional or other amount as may be prescribed by the Minister either generally or in relation to a specified employer or employee or class of employers or employees or any trade or industry.

In the circumstances, Management was in breach of law.

3. Non-Compliance with Employment Thresholds for Persons with Disabilities (PWD)

Review of payroll revealed that as at 30 June, 2024 the State Department had 788 staff out of which seventeen (17) or 2% are Persons With disabilities (PWD) contrary to Section B (23) (2) of the Public Service Commission Human Resource Policies and Procedures Manual, 2016 which states that the government shall implement the principle that at least five (5) percent of all appointments shall be for persons with disabilities.

In the circumstances, Management is in breach of law.

4. Delayed Completion of the Construction of National Employment Promotion Centre

As previously reported, the construction of the National Employment Promotion Centre project was awarded to a local contractor on 15 May, 2015 at a contract sum of Kshs.442,723,947 for a duration of seventy-eight (78) weeks. The total amount certified and paid at that time was an amount of Kshs.244,023,001 but had stalled. Further, the project was re advertised in the 2023/2024 financial year for a new tender to finalize the project and was awarded in April, 2024 and works were going on. Further, IFMIS budget execution by heads and programmes report indicates the project was allocated approved budget of Kshs.301,120,000 in 2023/2024 financial year but no amount was paid.

In the circumstances, the value for money for expenditure of Kshs.244,023,001 has not been realized and the uncompleted project is not benefitting the citizens.

5. Delayed Completion of Construction of Occupational Safety and Health (OSH) Institute Phase 1

As previously reported, the construction of Research Institute Office Complex for the Directorate of Occupational Safety and Health Sciences was awarded to a local contractor on 3 May, 2019 at a contract sum of Kshs.114,039,118 for a duration of thirty-two (32) weeks. The total amount certified at the time of the audit was an amount of Kshs.95,291,477. Further, the contract sum was varied to a sum of Kshs.140,170,548 by an additional amount of Kshs.26,131,430 or 26% variation contrary to the provisions of Section 139(4)(c) of the Public Procurement and Asset Disposal Act, 2015 which caps quantity variation of works at 20% and project had stalled.as a result of non-payment.

Further, the project was re advertised for a new tender to finalize the project which was awarded in April 2024 and as at 30 June, 2024 works were on going. In addition, IFMIS budget execution by head and programmes report reflects approved budget for construction of Occupational and Safety Health Institute of Kshs.206,429,955 and actual payments of Kshs.134,382,271 in 2023/2024 financial year.

In the circumstances, the value for money for expenditure of Kshs 229,673,748 has not been realized and the uncompleted project is not benefitting the citizens.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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 comply 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 Audit Act, 2015, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Lack of Strategic Plan

During the year under review, the State Department did not have an approved strategic plan in place contrary to Section 68(2)(g) of Public Finance Management Act, 2012 which states that an accounting officer shall prepare a strategic plan for the entity in conformity with the medium-term fiscal framework and fiscal policy objectives of the national government.

In the circumstances, the efficiency of the operations of the State Department could be affected due lack of approved benchmark.

2. Effectiveness of the Internal Audit Committee

Review of the internal audit committee minutes provided for audit revealed that the committee met only twice during financial year. This is contrary to Regulation 179(1) of the of the Public Financial Management (National Government) Regulations, 2015 which states that the audit committee shall meet at least once in every three months.

In the circumstances, the effectiveness of the audit Committee could not be confirmed.

3. Incomplete Asset Register and Lack of Ownership Documents

Annex 4 to the financial statements reflects fixed assets historical cost carried forward of Kshs.548,339,002 made up of balance brought forward and additions during the year of Kshs.380,034,271 and Kshs.168,304,731 respectively. From the review, eight (8) parcels of land owned by the State Department without ownership documents have been excluded from the register. Further, included in the fixed asset historical cost is transport equipment of Kshs.30,836,345 relating to Motor vehicles which was not supported with breakdown of specific vehicles costs. In addition, twenty-eight (28) out of eighty eight (88) motor vehicles owned by the State Department did not have log books contrary to Regulation 139 (1)(a) and (b) of Public Finance Management (National Government) Regulations, 2015 which states that the accounting officer of a national government entity shall take full responsibility and ensure that proper control systems exist for assets and that preventative mechanisms are in place to eliminate theft, security threats, losses, wastage and misuse and movement and conditions of assets can be tracked.

In the circumstances, the controls over asset management are weak.

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 controls, 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 the 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) and for maintaining effective internal controls 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 controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the State Department's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention 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 comply 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 Management 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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment 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.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

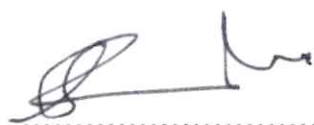
Nairobi

23 December, 2024

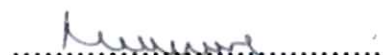
11. Statement of Receipts and Payments for the Year ended 30th June 2024

Description	Note	2023- 2024 Kshs	2022- 2023 Kshs
RECEIPTS			
Transfers from National Treasury	1	2,550,136,337	2,201,100,751
Proceeds from Sale of Assets	2	3,480,000	7,726,400
Other Receipts	3	1,424,420,664	864,585,650
TOTAL REVENUES		3,978,037,002	3,073,412,801
PAYMENTS			
Compensation of Employees	4	896,609,487	845,815,069
Use of goods and services	5	883,324,312	669,359,358
Transfers to Other Government Units	6	1,991,854,190	1,517,688,682
Other Grants and Payments	7	5,540,000	5,900,000
Social Security Benefits	8	-	21,399,968
Acquisition of Assets	9	168,304,731	24,853,187
TOTAL PAYMENTS		3,945,632,720	3,085,016,264
SURPLUS/DEFICIT		32,404,282	(11,603,462)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department for Labour and Skills Development financial statements were approved on 11/12/2024 and signed by:



Accounting Officer
Shadrack M. Mwadime, EBS



Head of Accounting Unit
CPA Milly Eve Akoth
ICPAK Member No. 20112

12. Statement Of Financial Assets And Financial Liabilities As At 30th June 2024

Description	Note	2023- 2024 Kshs	2022- 2023 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10A	41,842,078	72,572,699
Cash Balances	10B	-	-
Total Cash And Cash Equivalents		41,842,078	72,572,699
Accounts Receivables - Outstanding Imprest and Clearance Accounts	11	13,394,482	4,992,113
TOTAL FINANCIAL ASSETS		55,236,560	77,564,811
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	12	22,832,279	57,013,392
NET FINANCIAL ASSETS		32,404,281	20,551,419
REPRESENTED BY			
Fund balance b/fwd	13	20,551,419	130,015,585
Prior year adjustments	14	(20,551,419)	(97,860,703)
Surplus/Deficit for the year		32,404,282	(11,603,462)
NET FINANCIAL POSSITION		32,404,281	20,551,419

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department for Labour and Skills Development financial statements were approved on 11/12 2024 and signed by:



.....
Accounting Officer
Shadrack M. Mwadime, EBS




.....
Head of Accounting Unit
CPA Milly Eve Akoth
ICPAK Member No. 20112


13. Statement of Cash Flows For The Year Ended 30th June 2024

Description	Note	2023- 2024 Kshs	2022- 2023 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from National Treasury	1	2,550,136,337	2,201,100,751
Other Receipts	3	1,424,420,664	864,585,650
		3,974,557,002	3,065,686,401
Payments for operating expenses			
Compensation of Employees	4	896,609,487	845,815,069
Use of goods and services	5	883,324,312	669,359,358
Transfers to Other Government Units	6	1,991,854,190	1,517,688,682
Other Grants and Payments	7	5,540,000	5,900,000
Social Security Benefits	8	-	21,399,968
		3,777,327,989	3,060,163,076
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	13	(8,402,369)	60,615,021
Increase/(Decrease) in Accounts Payable: (deposits and retention)	14	(34,181,113)	(413,107)
Prior Year Adjustments	12	(20,551,419)	(97,860,703)
Net Cash Flow from Operating Activities		134,094,111	-32,135,464
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	9	(168,304,731)	(24,853,187)
Proceeds from Sale of Assets	2	3,480,000	7,726,400
Net cash flows from Investing Activities		(164,824,731)	(17,126,787)
NET INCREASE IN CASH AND CASH EQUIVALENT			
		(30,730,620)	(49,262,251)
Cash and cash equivalent at BEGINNING of the year		72,572,699	121,834,950
Cash and cash equivalent at END of the year		41,842,079	72,572,699

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department for Labour and Skills Development financial statements were approved on 11/12/2024 and signed by:



Accounting Officer
Shadrack M. Mwandime, EBS



Head of Accounting Unit
CPA Milly Eve Akoth
ICPAK Member No. 20112

14. Statement of Comparison of Budget and Actual Amounts for FY2023/24

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	2,430,368,491	627,562,911	3,057,931,402	2,550,136,338	507,795,064	83%
Proceeds from Sale of Assets	6,300,000	-	6,300,000	3,480,000	4,820,000	42%
Other Receipts	2,601,800,000	-	2,601,800,000	1,424,420,664	1,177,379,336	55%
Total Receipts	5,038,468,491	627,562,911	5,666,031,402	3,978,037,002	1,687,994,400	70%
Compensation of Employees	918,438,491	10,000,000	928,438,491	896,609,487	31,829,004	97%
Use of goods and services	1,037,870,000	(110,664,929)	927,205,071	883,324,312	43,880,759	95%
Transfers to Other Government Units	2,808,450,000	741,423,406	3,549,873,406	1,991,854,190	1,558,019,216	56%
Other Grants and Transfers	5,540,000	-	5,540,000	5,540,000	-	100%
Acquisition of Assets	268,170,000	(13,195,566)	254,974,434	168,304,731	86,669,703	66%
Total Payments	5,038,468,491	627,562,911	5,666,031,402	3,945,632,721	1,720,398,681	70%
Surplus/Deficit	-	-	-	32,404,280	(32,404,281)	

(a) *Variance analysis:*

Underutilization on exchequer releases is due to lack of funding by the National Treasury

Underutilization on Acquisition of Assets is due to change in the supplementary budget.

Underutilization on Transfers to other Government units, Proceeds from sale of Assets other receipts is due to under collection of AIAs by SAGAs.

(b) **Reallocations within the year:** (Kshs. 627,562,911 is the change between the original and final budget as a result of reallocations within the budget or other causes as per IPSAS 1.7.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

The State Department for Labour and Skills Development financial statements were approved on 11/12/ 2024 and signed by:



.....
Accounting Officer
Shadrack M. Mwadime, EBS



.....
Head of Accounting Unit
CPA Milly Eve Akoth
ICPAK Member No. 20112

14 (a) Statement Of Comparison of Budget and Actual Amounts: Recurrent for FY2023/24

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=d-c	f=d/c %
RECEIPTS						
Exchequer releases	1,741,418,491	524,092,911	2,265,511,402	2,215,356,454	50,154,948	98%
Proceeds from Sale of Assets	6,300,000	-	6,300,000	3,480,000	2,820,000	55%
Other Receipts	2,601,800,000	-	2,601,800,000	1,424,420,664	1,177,379,336	55%
Total Receipts	4,349,518,491	524,092,911	4,873,611,402	3,643,257,118	1,230,354,284	75%
PAYMENTS						
Compensation of Employees	918,438,491	10,000,000	928,438,491	896,609,487	31,829,004	97%
Use of goods and Services	772,170,000	-3,860,495	768,309,505	752,175,665	16,133,840	98%
Transfers to Other Government Units	2,600,000,000	553,753,406	3,153,753,406	1,976,854,190	1,176,899,216	63%
Other Grants and Transfers	5,540,000	-	5,540,000	5,540,000	-	100%
Acquisition of Assets	53,370,000	-35,800,000	17,570,000	17,112,080	457,920	97%
Grand Total	4,349,518,491	524,092,911	4,873,611,402	3,648,291,422	1,225,319,980	75%
Surplus/Deficit	-	-	-	-5,034,304	5,034,304	

*Notes**(a) Variance analysis:*

Underutilization on Acquisition of Assets is due to change in the supplementary budget.

Underutilization on Transfers to other Government units, Proceeds from sale of Assets other receipts is due to under collection of AIAs by SAGAs.

(b) Reallocations within the year: (kshs. 524,092,911 change between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.7.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

State Department for Labour and Skills Development.
Annual Report and Financial Statements for the year ended 30th June 2024

The State Department for Labour and Skills Development financial statements were approved on 6/12 2024 and signed by:



.....
Accounting Officer
Shadrack M. Mwadime, EBS



.....
Head of Accounting Unit
CPA Milly Eve Akoth
ICPAK Member No. 20112

14 (b) Statement Of Comparison of Budget and Actual Amounts: Development for FY2023/24

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	688,950,000	103,470,000	792,420,000	334,779,884	457,640,116	42%
Total Receipts	688,950,000	103,470,000	792,420,000	334,779,884	457,640,116.20	42%
Payments						
Use of goods and services	265,700,000	(106,804,434)	158,895,566	131,148,647	27,746,919	83%
Transfers to Other Government Units	208,450,000	187,670,000	396,120,000	15,000,000	381,120,000	4%
Acquisition of Assets	214,800,000	22,604,434	237,404,434	151,192,651	86,211,783	64%
Grand Total	688,950,000	103,470,000	792,420,000	297,341,298	495,078,702	38%
Surplus/Deficit	-	-	-	37,438,585	(37,438,585)	

(a) Variance analysis:

Underutilization on exchequer releases is due to lack of funding by the National Treasury
Underutilization on use of goods and services is due to change in the supplementary budget.
Underutilization on Transfers to other Government units is due to under collection of AIA's by SAGAs.
Underutilization on Acquisition of Assets is due to late uploading of the budget.

(b) Reallocations within the year: (Kshs. 103,470,000 is the change between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.7.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

The State Department for Labour and Skills Development financial statements were approved on 11/12/ 2024 and signed by:



.....
Accounting Officer
Shadrack M. Mwandime, EBS



.....
Head of Accounting Unit
CPA Milly Eve Akoth
ICPAK Member No. 20112

14 (c) Budget Execution by Programmes and Sub-Programmes for FY2024

Programme/Sub-programme	Approved Budget	Actual on comparable basis	Budget utilization (Actual/Approved)
Promotion of the Best Labour Practice	1,600,855,149	1,132,970,263	467,884,886
Promotion of harmonious industrial relations	464,490,755	454,591,163	9,899,592
Regulation of Trade Unions	19,838,630	19,266,171	572,459
Provision of Occupational Safety and Health	492,640,477	381,761,765	110,878,712
Employment Promotion Services	623,885,287	277,351,164	346,534,123
Manpower Development, Employment and Productivity Management	3,371,109,281	2,122,199,110	1,248,910,171
Human Resource Planning & Development	239,674,888	213,944,122	25,730,766
Provision of Industrial Skills	2,995,000,000	1,776,684,984	1,218,315,016
Productivity Promotion, Measurement & improvement	73,549,380	72,216,938	1,332,442
Management of Skills Development and Post-Training	62,885,013	59,353,066	3,531,947
General Administration Planning and Support Services	694,066,972	690,437,688	3,629,284
Policy, Planning and General administrative services	694,066,972	690,437,688	3,629,284
Grand Total	5,666,031,402	3,945,607,061	1,720,424,341

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the State Department for Labour and Skills Development's budgets which are programme based. It should tie with the combined Statement of Budgeted Vs Actual Amounts. Ensure that this document is completed to enable consolidation by the National Treasury)

15. Notes to the Financial Statements

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 and Skills Development

The financial statements are for the State Department for Labour and Skills Development. The financial statements encompass the reporting State Department for Labour and Skills Development 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 and Skills Development:

- **Youth Employment & Opportunities project**

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.

Significant Accounting Policies

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

a) Recognition of Receipts

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

(i) 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 and Skills Development.

(ii) 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 and Skills Development 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 2024, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

(iii) miscellaneous 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.

Significant Accounting Policies (Continued)

b) Recognition of payments

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

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) Principal on borrowing

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. A fixed asset register is maintained and a summary provided for purposes of consolidation. *This summary is disclosed as an annexure (Annex 4) to the financial statements.*

Significant Accounting Policies (Continued)

vi) In-kind contributions

In-kind contributions are donations that are made to the State Department for Labour and Skills Development 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 and Skills Development 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.

vii) Third Party Payments

Included in the receipts and payments, are payments made on the State Department for Labour and Skills Development's 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 or grants.

c) 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. A bank account register is maintained, and a summary provided for purposes of consolidation.

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 and retentions. As of 30th June 2024, this amounted to KShs 22,832,279 compared to Kshs 57,013,392 in prior period as indicated on note 12. There were no other restrictions on cash during the year.

Significant Accounting Policies (Continued)

d) Imprests and advances

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 Authority to Incur Expenditure (AIE) holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

e) Third party deposits and retention

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 for National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

f) 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. 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.

g) Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits and retentions, 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 in June 2023 for the period 1st July 2023 to 30th June 2024 as required by Law and there were two number of 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 and Skills Development transfers.

h) Comparative Figures

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

i) Subsequent Events

There have been no events after the financial year end with a significant impact on the financial statements for the year ended 30th June 2024.

j) Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 14* explaining the nature and amounts.

k) Related Party Transactions

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party State Department for Labour and Skills Development and another State Department for Labour and Skills Development are subject to common control.

Related party transaction is a transfer of resources of obligations between related parties regardless of whether a price is charged.

Significant Accounting Policies (Continued)

l) Contingent Liabilities

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 for Labour and Skills Development; 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 Labour and Skills Development 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.

Notes to the Financial Statements**1 Exchequer releases**

Description	2023- 2024 Kshs	2022- 2023 Kshs
Total Exchequer Releases for quarter 1	449,175,746	501,185,084
Total Exchequer Releases for quarter 2	720,866,190	507,614,687
Total Exchequer Releases for quarter 3	325,480,263	585,296,370
Total Exchequer Releases for quarter 4	1,054,614,138	607,004,610
TOTAL	2,550,136,337	2,201,100,751

During the year the State Department was to receive KShs 3,055,931,402 however, it received KShs 2,550,136,337 falling short by KShs 505,795,064

2 Proceeds from Sale of Assets

Description	2023- 2024 Kshs	2022- 2023 Kshs
Receipts from the Sale of Inventories, Stocks and Commodities	3,480,000	5,726,400
Receipts from the Sale of Vehicles and Transport Equipment	-	2,000,000
TOTAL	3,480,000	7,726,400

3 Miscellaneous Receipts

Description	2023- 2024 Kshs	2022- 2023 Kshs
Receipts from Administrative Fees and Charges - Collected as AIA	1,424,420,664	864,585,650
TOTAL	1,424,420,664	864,585,650

This relates to AIA from registration of trade unions kshs. 1,319,880, National Employment Authority kshs.161,750,000, NITA Kshs. 612,650,784 and Industrial Training Levy kshs. 648,700,00.

4 Compensation to Employees

Description	2023- 2024 Kshs	2022- 2023 Kshs
Basic salaries of permanent employees	479,788,777	468,983,624
Basic wages of temporary employees	25,156,448	37,673,219
Personal allowances paid as part of salary	378,467,348	326,321,311
Personal allowances paid as Reimbursements	8,188,758	7,828,758
Employer contribution compulsory National Health Insurance Scheme	5,008,156	5,008,156
TOTAL	896,609,487	845,815,069

5 Use of Goods and Services

Description	2023- 2024 Kshs	2022- 2023 Kshs
Utilities, Supplies and Services	18,200,192	22,283,861
Communication, Supplies and Services	19,664,600	28,825,973
Domestic Travel and Subsistence, and Other Transportation Costs	182,517,265	140,473,881
Foreign Travel and Subsistence, and other transportation costs	109,460,303	36,913,765
Printing , Advertising and Information Supplies and Services	4,582,521	14,618,226
Rentals of Produced Assets	274,216,523	226,448,328
Training Expenses	39,221,274	20,702,280
Hospitality Supplies and Servi	118,392,608	72,635,292
Insurance Costs	831,499	653,000
Specialised Materials and Supp	4,462,936	8,299,325
Office and General Supplies and Services	21,263,690	27,302,124
Other Operating Expenses	50,245,617	34,937,208
Routine Maintenance-Vehicles	9,790,756	10,741,942
Fuel Oil Lubricants	23,522,619	20,812,779
Routine Maintenance - Other Assets	6,951,909	3,711,376
TOTAL	883,324,312	669,359,358

There was an increase in use of goods and services as a result of increase in trainings to employees due to the recent reshuffles done in the Ministry and due to increase in prices of utilities, rentals of produced assets, insurance costs, supply of specialized materials, fuel oil lubricants and other operating expenses.

Notes to the Financial Statements (Continued)**6 Grants and Transfers to other Government Entities**

Description	2023- 2024 Kshs	2022- 2023 Kshs
Transfers to National Government entities (SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300)	1,976,854,190	1,425,704,100
	15,000,000	91,984,582
TOTAL	1,991,854,190	1,517,688,682

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

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

Description	2023- 2024 Kshs	2022- 2023 Kshs
Transfers to SAGAs and SCs		
NATIONAL EMPLOYMENT AUTHORITY	53,753,406	198,750,000
NATIONAL EMPLOYMENT AUTHORITY- AIA	161,750,000	50,000,000
OCCUPATIONAL SAFETY AND HEALTH FUND	-	4,500,000
NATIONAL INDUSTRIAL TRAINING AUTHORITY-AIA	612,650,784	815,634,100
NATIONAL INDUSTRIAL TRAINING AUTHORITY	515,000,000	309,949,582
HEADQUARTERS	-	138,855,000
AIA-INDUSTRIAL TRAINING LEVY FUND	648,700,000	-
TOTAL	1,991,854,190	1,517,688,682

We have confirmed these amounts with the recipient entities and attached these confirmations to this financial statements.

7 Other Grants and Transfers

Description	2023- 2024 kshs	2022- 2023 kshs
Scholarships and other educational benefits	5,540,000	5,900,000
Total	5,540,000	5,900,000

Other Grants relate and transfers relate mostly to scholarships and educational benefits given to officers

8 Social Security Benefits

Description	2023- 2024 Kshs	2022- 2023 Kshs
Government pension and retirement benefits	-	21,399,968
TOTAL	-	21,399,968

Social Security benefits relate to pension and retirement benefits for staff deployed by the State Department.

9 Acquisition of Assets

Description	2023- 2024 Kshs	2022- 2023 Kshs
Construction of Buildings	139,355,591	110,000
Refurbishment of Buildings	5,020,000	3,538,469
Purchase of Vehicles and Other Transport Equipment	-	6,830,088
Purchase of Household Furniture and Institutional Equipment	100,000	77,000
Purchase of Office Furniture and General Equipment	10,318,353	8,625,549
Purchase of Specialised Plant, Equipment and Machinery	5,142,740	2,665,882
Research, Studies, Project Preparation, Design & Supervision	8,368,047	3,006,200
TOTAL	168,304,731	24,853,187

These represent payments made to acquire property, plant and equipment during the year; which have been fully expended in the year of purchase in line with the accounting policies.

Notes to the Financial Statements (Continued)

10 Cash and Bank Accounts

Description	2023/2024	2022/2023
	Kshs	Kshs
Bank Accounts (Note 10A)	41,842,079	72,572,699
Total	41,842,079	72,572,699

10A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	2023- 2024	2022- 2023
			Kshs	Kshs
Central Bank of Kenya, ,KShs - 1000303166	ksh	Recurrent	18,854,835	12,210
Central Bank of Kenya, KShs - 1000303174	ksh	Development	154,964	14,211
Central Bank of Kenya 3, Kshs- 1000303198	ksh	Deposits	22,832,279	57,013,392
Central Bank of Kenya, ,KShs – KYEOP- 1000320467	ksh	Project	-	15,532,885
Total			41,842,079	72,572,699

10B: Cash on hand

Description	2023- 2024	2022- 2023
	Kshs	Kshs
Cash in Hand – Held in domestic currency	-	-
TOTAL	-	-

There was no cash at the end of the financial year.

Notes to the Financial Statements (Continued)

11 : Imprests and Advances

<i>Description</i>	2023- 2024 Kshs	2022- 2023 Kshs
Foreign Missions	13,394,482	4,903,435
Salary advances	-	88,678
TOTAL	13,394,482	4,992,113

Imprests and advances Aging analysis.

<i>Description</i>	2023/24	% of the total	2022/23	% of the total
Under one year	13,394,482	100%	4,903,435	100%
Total	13,394,482	100%	4,903,435	100%

Annex to the notes attached – See Annex 11

12 Third party deposits and retention

<i>Description</i>	2023- 2024 Kshs	2022- 2023 Kshs
Retentions	22,832,279	57,013,392
TOTAL	22,832,279	57,013,392

These are retention money that is 10% retained by the State Department on behalf of third parties that offer services to the State Department

13 Fund Balance Brought Forward

Description	2023- 2024 Kshs	2022- 2023 Kshs
Bank accounts	72,572,699	121,834,950
Receivables - Outstanding Imprests	4,992,113	65,607,134
Payables - Deposits	(57,013,392)	(57,426,499)
TOTAL	20,551,419	130,015,585

These are the fund balances that were brought forward from FY 2022/2023. The bank balances were however taken back by exchequer as shown in note 14

14 Prior Year Adjustments

Description of the error	Balance b/f		Adjusted Balance
	FY 2022/2023 as per Financial statements Kshs	Adjustments Kshs	b/f FY 2023/2024 Kshs
Bank account Balances	72,572,699	(15,559,306)	57,013,392
Accounts Payables	(57,013,392)	-	(57,013,392)
Receivables	4,992,113	(4,992,113)	-
	20,551,419	(20,551,419)	-

15 (Increase)/ Decrease in Advances and Imprests

Description of the error	2023- 2024 KShs	2022- 2023 KShs
Receivables as at 1 st July 2023	4,992,113	65,607,134
Receivables as at 30th June 2024	13,394,482	4,992,113
Net changes in account receivables	(8,402,369)	60,615,021

16 Increase/ (Decrease) in Retention and Third-Party Deposits

Description of the error	2023- 2024 KShs	2022- 2023 KShs
Payables as at 1 st July 2023	57,013,392	56,600,285
Payables as at 30th June 2024	22,832,279	57,013,392
Net changes in account Payables	(34,181,113)	(413,107)

17 Related Party Disclosures

The following comprise of related parties to the State Department for Labour and Skills Development

- 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 Agencies.

18 Other Important Disclosures**18.1 Related party transactions:**

Description	2023- 2024	2022- 2023
	Kshs	Kshs
Transfers to other State Corporations and Semi-Autonomous Government Agencies	1,991,854,190	1,517,688,682

Description	2023- 2024	2022- 2023
	Kshs	Kshs
Transfers to SAGAs and SCs		
NATIONAL EMPLOYMENT AUTHORITY	53,753,406	198,750,000
NATIONAL EMPLOYMENT AUTHORITY-AIA	161,750,000	50,000,000
OCCUPATIONAL SAFETY AND HEALTH FUND	-	4,500,000
NATIONAL INDUSTRIAL TRAINING AUTHORITY-AIA	612,650,784	815,634,100
NATIONAL INDUSTRIAL TRAINING AUTHORITY HEADQUARTERS	515,000,000	309,949,582
AIA-INDUSTRIAL TRAINING LEVY FUND	648,700,000	-
TOTAL	1,991,854,190	1,517,688,682

18.2 Pending Accounts Payable (See Annex 1)

18.3: Pending Staff Payables (See Annex 2)-None during the year.

18.4: Other Pending Payables (See Annex 3)

	Balance b/f Previous FY	Additions for the period	Paid during the year	Balance c/f Current FY
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to Third Parties	57,013,392	11,699,156	45,880,270	22,832,279
Total	57,013,392	11,699,156	45,880,270	22,832,279

18.5 External Assistance

	2023-2024	2022-2023
Description	Kshs	Kshs
External Assistance received as Loans and Grants	99,366,254	124,152,544
Total	99,366,254	124,152,544

a) External assistance relating loans and grants

	2023-2024	2022-2023
Description	Kshs	Kshs
External Assistance received as Loans	99,366,254	124,152,544
External Assistance received as Grants	-	-
Total	99,366,254	124,152,544

b)Classes of providers of external assistance

	2023-2024	2022-2023
Description	Kshs	Kshs
Multilateral Donors-World Bank	99,366,254	124,152,544
Total	99,366,254	124,152,544

c) Purpose and use of external assistance

Payments made by third parties	2023/2024	2022/2023
Description	Kshs	Kshs
Communication, supplies and services	1,224,100	
Domestic travel and subsistence	19,033,502	76,065,964
Printing, advertising, and information supplies	445,250	6,233,956
Training payments	-	7,677,257
Hospitality supplies and services	4,460,720	14,136,455
Office General Supplies & Services	4,776,400	6,182,052
Fuel, Oil & Lubricants	-	4,814,878
Other operating payments	3,830,838	8,158,800
Routine maintenance – vehicles and other transport equipment	499,530	671,553
Routine maintenance – other expenses	809,000	-
Total	35,079,339	123,940,914

Notes to the Financial Statements (Continued)

19. Contingent Liabilities-None during the Year

20. Progress on follow up of Prior Years Auditor-General's recommendations.

The following is the summary of issues raised by the Auditor-General during the prior year 2022/2023 and management comments that were provided.

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)
1607	Pending bills		In progress	Financial year 2023/24
1608	Stalled Construction of the National Employment Promotion Centre	The state department re advertised for a new tender to finalise the project which was awarded in April 2024 and the contractor is currently on site going on with the works	In progress	Financial year 2023/24
1610	Stalled construction of the research institute office complex for the directorate of occupational safety and health sciences	The state department re advertised for a new tender to finalise the project which was awarded in April 2024 and the contractor is currently on site going on with the works	In progress	Financial year 2023/24
1611	Long outstanding imprests and advances	The outstanding imprests and advances relates to AIE sent for the operation of foreign missions and which is accounted when funds are exhausted. Since the missions have not surrendered the balances.	In progress	Financial year 2023/24

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)
1612	Lack of functional audit committee	As at the time of the audit the ministry did not have an audit committee. However, the committee was appointed in April 2023. The committee has been inducted and has held meetings.	resolved	Financial year 2023/24
1613	Incomplete fixed assets register	The state department has done identification of all assets, and is awaiting funding in order to carry out tagging and valuation.	In progress	Financial year 2023/24



Accounting Officer
Shadrack M. Mwandime, EBS



Head of Accounting Unit
CPA Milly Eve Akoth
ICPAK Member No. 20112

21. Annexes

Annex 1 - Analysis of Pending Accounts Payable

ANALYSIS OF PENDING BILLS 2023-2024				
DESCRIPTION	BALANCE B/F FROM PREVIOUS FY(KSHS)	ADDITIONAL FOR THE PERIOD(KSHS)	PAID DURING THE YEAR(KSHS)	BAL B/F TO CURRENT FY (KSHS)
Construction of buildings	49,129,953.68	27,277,064.06	49,129,953.68	27,277,064.06
Construction of civil works	-	-	-	-
Supply of Goods	2,134,625.00	4,958,785.00	2,134,625.00	4,958,785.00
Supply of services	44,441,138.15	46,093,041.80	39,186,925.40	51,347,254.55
TOTALS	95,705,716.83	78,328,890.86	90,451,504.08	83,583,103.61

Annex 2 - Analysis of Pending Staff Payables-None**Annex 3 - Analysis of Other Pending Payables**

S/NO.	NAME	RETENTION	AMOUNT
1	Kenment LTD	Retention	60,590.00
2	China Road Construction	Retention	65,600.00
3	Inforserve	Retention	0.10
4	Tencons Building	Retention	1,758,386.15
5	Benrose Agencies	Retention	289,285.45
6	Jumba Engineering	Retention	197,196.00
7	Antopi Mechanical	Retention	2,324,685.75
8	ECO- Partners	Retention	650,028.75
9	Miliki Development	Retention	3,650,511.45
10	Power Ware System	Retention	1,375,402.60
11	Jano Construction	Retention	252,178.70
12	Top Choice	Retention	780,534.65
13	Ocean bays	Retention	0.05
14	Levin Services	Retention	1,290,000.00
15	Marity Enterprises	Retention	164,322.00
16	U & S Capital	Retention	211,886.00
17	General Deposit	General Deposit	935,114.50
18	Everest industries	Retention	909,758.50
19	Neoscapes Arch Systems	Retention	735,468.00
20	Anchor Limited	Retention	5,763,930.00
21	NSSF Tree planting	Retention	1,417,400.00
	TOTAL DEPOSITS		22,832,278.7

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Re-stated Historical Cost (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs)
Buildings and structures	95,210,317	297,132,444	152,743,638	-	449,876,082
Transport equipment		30,836,345	-	-	30,836,345
Office equipment, furniture and fittings	46,457,362	28,535,133	10,418,353	-	38,953,486
Other Machinery and Equipment	12,855,339.50	23,530,350	5,142,740	-	28,673,090
Total	154,523,018	380,034,271	168,304,731	-	548,339,002

The assets have been re-stated due to a misstatement in the financial year 2022/2023 where opening balance was captured as Ksh 129,669,831 instead of 355,181,084 2021/2022 figures hence the re-statement Ksh 225,511,253 in the financial 2023/2024 being the opening balance in financial year 2021/2022.

Annex 5 – List of Projects implemented by State Department for Labour and Skills Development’s

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements(yes/no)
1	Kenya Youth Employment Opportunities Project	The key objective of the project is to increase employment and earnings opportunities for the targeted youths.	Shadrack M. Mwadime, EBS	Yes

State Department for Labour and Skills Development.

Annual Report and Financial Statements for the year ended 30th June 2024

Annex 6 – List of SCs, Sagas and Public Funds Under *State Department for Labour and Skills Development's*

Ref	SC, SAGA or Public Fund's name	Amount transferred during the year	Inter- State Department for Labour and Skills Development reconciliations done?(yes/no)
1	National Employment Authority	53,753,406	Yes
2	Occupational Safety and Health Fund	-	Yes
3	National Industrial Training Authority	515,000,000	Yes

Annex 7 – Contingent Liabilities Register-None During the Year

Annex 8: Reporting of Climate Relevant Expenditures- None During the Year

Annex 9: Disaster Expenditure Reporting Template- None during the year

Annex 10- Reports Generated from IFMIS-Attached



Trial Balance Comparison Report
 Entity: 1184-State Department for Labour
 Current Period: JUL-23 To JUN-24
 Compare With: JUL-22 To ADJ2-23

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
215 Registration of Societies	0.00	161,750,000.00	0.00	50,000,000.00
200 Administrative Fees and Charges	0.00	161,750,000.00	0.00	50,000,000.00
1304 Registration of Trade Unions	0.00	1,309,880.00	0.00	951,550.00
1309 Registration of Societies	0.00	0.00	0.00	0.00
1310 Examination and Tuition Fees	0.00	587,614,189.30	0.00	372,500,000.00
1342 Training Levy	0.00	648,700,000.00	0.00	176,134,100.00
1399 Receipts from Administrative Fees Charges	0.00	10,242,650.00	0.00	175,000,000.00
1300 Administrative Fees and Charges classified as AIA	0.00	1,247,866,719.30	0.00	724,585,650.00
1601 Sale of Tender Documents	0.00	10,000.00	0.00	0.00
1600 Receipts from Sale of Incidental Items	0.00	10,000.00	0.00	0.00
1000 Sales of Goods and Services	0.00	1,409,626,719.30	0.00	774,585,650.00
0101 Sundry Revenue	0.00	12,215,257.00	0.00	50,000,000.00
0199 Receipts not classified elsewhere classified	0.00	2,578,688.00	0.00	40,000,000.00
0100 Paid to Exchequer	0.00	14,793,945.00	0.00	90,000,000.00
0000 Other Receipts Not Elsewhere classified	0.00	14,793,945.00	0.00	90,000,000.00
0101 Basic Salaries - Civil Service	479,788,776.75	0.00	468,983,624.25	0.00
0100 Basic Salaries - Permanent Employees	479,788,776.75	0.00	468,983,624.25	0.00
0201 Contractual Employees	25,156,448.00	0.00	37,673,219.00	0.00
0200 Basic Wages - Temporary Employees	25,156,448.00	0.00	37,673,219.00	0.00
10301 House Allowance	224,152,453.95	0.00	177,011,294.75	0.00
10306 Foreign Service Allowance (Overseas Station)	50,789,072.25	0.00	50,086,584.00	0.00
10307 Hardship Allowance	853,800.00	0.00	965,275.00	0.00
10309 Special Duty Allowance	5,905,694.60	0.00	5,700,542.55	0.00
10310 Top-up Allowance	0.00	0.00	0.00	0.00
10311 Transfer Allowance	3,144,240.00	0.00	2,569,560.00	0.00
10312 Responsibility Allowance	4,490,529.00	0.00	4,360,568.00	0.00
10313 Entertainment Allowance	410,800.00	0.00	790,000.00	0.00
10314 Transport Allowance	63,857,893.55	0.00	60,363,620.85	0.00
10315 Extraneous Allowance	4,612,981.65	0.00	4,983,919.35	0.00
10317 Domestic Servant Allowance	1,091,800.00	0.00	1,059,600.00	0.00
10318 n Practising Allowance	8,457,622.00	0.00	8,200,096.75	0.00
10320 Leave Allowance	6,355,661.20	0.00	6,058,000.00	0.00
10322 Risk Allowance	636,800.00	0.00	578,250.00	0.00
10327 Ministerial Allowance	3,708,000.00	0.00	3,594,000.00	0.00
10336 Car Purchase Allowance	0.00	0.00	0.00	0.00
10300 Personal Allowances paid as part of Salary	378,467,348.20	0.00	326,321,311.25	0.00
110401 Refund of Medical Expenses - Outpatient	2,206,058.00	0.00	1,846,058.00	0.00
110402 Refund of Medical Expenses - Inpatient	4,982,700.00	0.00	4,982,700.00	0.00
110403 Refund of Medical Expenses - Ex-Gratia	1,000,000.00	0.00	1,000,000.00	0.00
110400 Personal Allowances paid as Reimbursements	8,188,758.00	0.00	7,828,758.00	0.00
110000 Wages and Salary Contributions	891,601,330.95	0.00	840,806,912.50	0.00
120201 Employer Contributions to National Social and Health Insurance Scheme	5,008,156.00	0.00	5,008,156.00	0.00
120200 Employer Contributions to Compulsory Health Insurance Schemes	5,008,156.00	0.00	5,008,156.00	0.00
120000 Social Contributions	5,008,156.00	0.00	5,008,156.00	0.00
210101 Electricity	8,515,635.00	0.00	11,420,407.50	0.00
210102 Water and Sewerage Charges	8,622,807.75	0.00	9,801,703.00	0.00
210103 Gas expenses	1,061,749.50	0.00	1,061,750.00	0.00
210100 Utilities, Supplies and Services	18,200,192.25	0.00	22,283,860.50	0.00
210201 Telephone, Telex, Facsimile and Mobile Phone Services	16,123,469.00	0.00	23,040,478.00	0.00
210202 Internet Connections	2,115,092.00	0.00	3,540,188.00	0.00
210203 Courier & Postal Services	1,426,039.00	0.00	2,245,307.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2210200 Communication, Supplies and Services	19,664,600.00	0.00	28,825,973.00	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	71,336,931.50	0.00	32,037,627.30	0.00
2210302 Accommodation - Domestic Travel	24,273,547.20	0.00	39,785,583.70	0.00
2210303 Daily Subsistence Allowance	85,986,335.05	0.00	67,824,148.40	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	920,451.00	0.00	526,810.00	0.00
2210307 Passage & Transfer Expenses	0.00	0.00	299,710.00	0.00
2210309 Field Allowance	0.00	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	182,517,264.75	0.00	140,473,879.40	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	35,727,548.30	0.00	14,660,541.50	0.00
2210402 Accommodation	9,537,417.25	0.00	1,311,361.00	0.00
2210403 Daily Subsistence Allowance	63,299,037.80	0.00	20,485,366.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	896,300.00	0.00	456,496.00	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	109,460,303.35	0.00	36,913,764.50	0.00
2210502 Publishing & Printing Services	1,035,806.25	0.00	7,146,119.70	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	1,111,200.00	0.00	983,856.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	2,435,515.00	0.00	5,472,350.00	0.00
2210505 Trade Shows and Exhibitions	0.00	0.00	955,900.00	0.00
2210506 Purchase of Curios	0.00	0.00	60,000.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	4,582,521.25	0.00	14,618,225.70	0.00
2210602 Payment of Rents and Rates - Residential	26,283,100.00	0.00	24,601,556.25	0.00
2210603 Rents and Rates - Non-Residential	247,933,422.65	0.00	201,846,771.50	0.00
2210600 Rentals of Produced Assets	274,216,522.65	0.00	226,448,327.75	0.00
2210701 Travel Allowance	17,848,516.00	0.00	3,037,856.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	399,260.00	0.00	1,513,510.00	0.00
2210703 Production and Printing of Training Materials	237,000.00	0.00	1,748,058.00	0.00
2210704 Hire of Training Facilities and Equipment	21,800.00	0.00	1,857,550.00	0.00
2210705 Field Training Attachments	0.00	0.00	0.00	0.00
2210706 Book Allowance	0.00	0.00	129,100.00	0.00
2210707 Project Allowance	0.00	0.00	0.00	0.00
2210708 Trainer Allowance	499,900.00	0.00	1,000,475.00	0.00
2210709 Research Allowance	37,800.00	0.00	0.00	0.00
2210710 Accommodation Allowance	1,408,500.00	0.00	1,053,000.00	0.00
2210711 Tuition Fees Allowance	18,568,498.00	0.00	7,376,730.50	0.00
2210712 Trainee Allowance	200,000.00	0.00	2,986,000.00	0.00
2210700 Training Expenses	39,221,274.00	0.00	20,702,279.50	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	39,177,970.50	0.00	27,965,700.00	0.00
2210802 Boards, Committees, Conferences and Seminars	73,646,182.60	0.00	37,158,092.00	0.00
2210805 National Celebrations	270,000.00	0.00	453,450.00	0.00
2210808 Purchase of Coffins	199,500.00	0.00	200,200.00	0.00
2210809 Board Allowance	5,098,955.00	0.00	6,857,850.00	0.00
2210800 Hospitality Supplies and Servi	118,392,608.10	0.00	72,635,292.00	0.00
2210903 Plant, Equipment and Machinery Insurance	378,000.00	0.00	203,000.00	0.00
2210904 Motor Vehicle Insurance	453,499.00	0.00	450,000.00	0.00
2210900 Insurance Costs	831,499.00	0.00	653,000.00	0.00
2211001 Medical Drugs	250,000.00	0.00	500,450.00	0.00
2211002 Dressings and Other Non-Pharmaceutical Medical Items	100,000.00	0.00	43,500.00	0.00
2211004 Fungicides, Insecticides and Sprays	0.00	0.00	0.00	0.00
2211005 Chemicals and Industrial Gases	100,000.00	0.00	33,500.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	0.00	0.00	0.00	0.00
2211008 Laboratory Materials, Supplies and Small Equipment	1,334,240.00	0.00	1,343,600.00	0.00
2211009 Education and Library Supplies	690,500.00	0.00	1,719,519.70	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	227,000.00	0.00	1,118,085.45	0.00
2211016 Purchase of Uniforms and Clothing - Staff	1,361,196.30	0.00	3,276,670.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
02 Form and Clothing Allowances	0.00	0.00	90,000.00	0.00
021 Purchase of Bedding and Linen	300,000.00	0.00	150,000.00	0.00
023 Supplies for Production	0.00	0.00	0.00	0.00
029 Purchase of Safety Gear	100,000.00	0.00	24,000.00	0.00
000 Specialised Materials and Supp	4,462,936.30	0.00	8,299,325.15	0.00
101 General Office Supplies (papers, files, forms, small office equipment etc)	13,570,778.30	0.00	18,191,040.55	0.00
102 Supplies and Accessories for computers and Printers	7,091,302.15	0.00	8,360,796.80	0.00
103 Sanitary and Cleaning Materials, Supplies and Services	601,609.50	0.00	750,287.00	0.00
100 Office and General Supplies and Services	21,263,689.95	0.00	27,302,124.35	0.00
1201 Refined Fuels and Lubricants for sport	23,322,618.75	0.00	20,665,579.00	0.00
1204 Other Fuels (wood, charcoal, cooking etc?)	200,000.00	0.00	147,200.00	0.00
1200 Fuel Oil and Lubricants	23,522,618.75	0.00	20,812,779.00	0.00
1301 Bank Service Commission and Charges	269,402.75	0.00	473,632.00	0.00
1305 Contracted Guards and Cleaning Services	17,139,744.20	0.00	17,248,338.35	0.00
1306 Membership Fees, Dues and Subscriptions to Professional and Trade Associations	348,340.00	0.00	468,215.30	0.00
1307 Transport Costs and Charges (freight, loading/unloading, clearing and unloading charges)	250,000.00	0.00	237,000.00	0.00
1308 Legal Dues/fees, Arbitration and Compensation Payments	224,982.60	0.00	225,000.00	0.00
1310 Contracted Professional Services	32,013,146.95	0.00	15,098,622.00	0.00
1320 Temporary Committee Expenses	0.00	0.00	1,186,400.00	0.00
1399 Other Operating Expenses - Other	0.00	0.00	0.00	0.00
1300 Other Operating Expenses	50,245,616.50	0.00	34,937,207.65	0.00
0000 Goods and Services	866,581,646.85	0.00	654,906,038.50	0.00
20101 Maintenance Expenses - Motor Vehicles	9,790,756.05	0.00	10,691,942.00	0.00
20105 Routine Maintenance - Vehicles	0.00	0.00	50,000.00	0.00
20100 Routine Maintenance - Vehicles	9,790,756.05	0.00	10,741,942.00	0.00
20201 Maintenance of Plant, Machinery and Equipment (including lifts)	0.00	0.00	327,711.00	0.00
20202 Maintenance of Office Furniture and Equipment	3,436,240.95	0.00	564,590.00	0.00
20203 Maintenance of Medical and Dental Equipment	0.00	0.00	0.00	0.00
20204 Maintenance of Buildings -- Residential	350,000.00	0.00	100,000.00	0.00
20205 Maintenance of Buildings and Structures -- Non-Residential	473,455.00	0.00	311,224.00	0.00
20209 Minor Alterations to Buildings and Civil Works	0.00	0.00	674,628.00	0.00
20210 Maintenance of Computers, Software, and Networks	2,567,213.25	0.00	1,668,372.55	0.00
20212 Maintenance of Communications Equipment	125,000.00	0.00	64,850.00	0.00
20299 Routine Maintenance - Other Assets	0.00	0.00	0.00	0.00
20200 Routine Maintenance - Other Assets	6,951,909.20	0.00	3,711,375.55	0.00
20000 Routine Maintenance	16,742,665.25	0.00	14,453,317.55	0.00
20138 International Labour Organization	0.00	0.00	0.00	0.00
20193 World Association of Private Employment Services	0.00	0.00	0.00	0.00
20100 Membership Fees and Dues and Subscriptions to International Organizations	0.00	0.00	0.00	0.00
20000 Grants and Other Transfers to International Organizations	0.00	0.00	0.00	0.00
330101 Current Grants to Semi-Autonomous Government Agencies	1,976,854,190.30	0.00	1,425,704,100.00	0.00
330100 Current Grants to Government Agencies and other Levels of Government	1,976,854,190.30	0.00	1,425,704,100.00	0.00
330201 Capital Grants to Semi-Autonomous Government Agencies	15,000,000.00	0.00	91,984,582.00	0.00
330200 Capital Grants to Government Agencies and other Levels of Government	15,000,000.00	0.00	91,984,582.00	0.00
330000 Grants & Transfer To Other Govt. Entities	1,991,854,190.30	0.00	1,517,688,682.00	0.00
640101 Scholarships and other Educational Benefits - Secondary Education	3,440,000.00	0.00	3,800,000.00	0.00
640104 Scholarships and other Educational	2,100,000.00	0.00	2,100,000.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
Benefits -- Primary Education				
2640100 Scholarships and other Educational Benefits	5,540,000.00	0.00	5,900,000.00	0.00
2640000 Other Transfers and Emergency Relief	5,540,000.00	0.00	5,900,000.00	0.00
2710102 Gratuity - Civil Servants	0.00	0.00	21,399,967.85	0.00
2710100 Government Pension and Retirement Benefits	0.00	0.00	21,399,967.85	0.00
2710000 Social Security Benefits	0.00	0.00	21,399,967.85	0.00
3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	139,355,591.20	0.00	110,000.00	0.00
3110200 Construction of Building	139,355,591.20	0.00	110,000.00	0.00
3110301 Refurbishment of Residential Buildings	0.00	0.00	92,000.00	0.00
3110302 Refurbishment of Non-Residential Buildings	5,020,000.00	0.00	3,446,469.00	0.00
3110300 Refurbishment of Buildings	5,020,000.00	0.00	3,538,469.00	0.00
3110701 Purchase of Motor Vehicles	0.00	0.00	6,830,088.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	0.00	0.00	6,830,088.00	0.00
3110901 Purchase of Household and Institutional Furniture and Fittings	100,000.00	0.00	77,000.00	0.00
3110900 Purchase of Household Furniture and Institutional Equipment	100,000.00	0.00	77,000.00	0.00
3111001 Purchase of Office Furniture and Fittings	3,855,163.00	0.00	2,548,538.50	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	6,463,190.00	0.00	6,077,010.45	0.00
3111000 Purchase of Office Furniture and General Equipment	10,318,353.00	0.00	8,625,548.95	0.00
311109 Purchase of Educational Aids and Related Equipment	0.00	0.00	123,800.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	4,453,370.00	0.00	1,919,562.60	0.00
3111112 Purchase of Software	689,370.00	0.00	622,518.90	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	5,142,740.00	0.00	2,665,881.50	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	3,194,897.00	0.00	0.00	0.00
3111499 Research, Feasibility Studies	5,173,150.00	0.00	3,006,200.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	8,368,047.00	0.00	3,006,200.00	0.00
3110000 Acquisition of Fixed Capital Assets	168,304,731.20	0.00	24,853,187.45	0.00
3510601 Sale of Motor Vehicles	0.00	0.00	0.00	2,000,000.00
3510600 Receipts from the Sale of Vehicles and Transport Equipment	0.00	0.00	0.00	2,000,000.00
3510000 Receipts from the Sale of Fixed Assets	0.00	0.00	0.00	2,000,000.00
3520304 Sale of Goods and Fees for Services	0.00	3,480,000.00	0.00	5,726,400.00
3520300 Receipts from the Sale of Inventories, Stocks and Commodities	0.00	3,480,000.00	0.00	5,726,400.00
3520000 Receipts from Sales of Inventories	0.00	3,480,000.00	0.00	5,726,400.00
6530101 Ministry HQ Recurrent Bank A/C	18,854,835.30	0.00	12,210.35	0.00
6530111 District - Recurrent Bank A/c	0.00	0.00	0.00	0.00
6530100 Recurrent Bank Accounts	18,854,835.30	0.00	12,210.35	0.00
6530000 Recurrent Bank Accounts	18,854,835.30	0.00	12,210.35	0.00
6540101 Ministry HQ Development Bank A	154,964.00	0.00	14,210.95	0.00
6540131 KENYA YOUTH EMPLOYMENT AND OPPORTUNITIES PROJECT ACCOUNT(KYEOP)	0.00	0.00	0.00	0.00
6540100 Development Bank Accounts	154,964.00	0.00	14,210.95	0.00
6541121 Kenya youth Employment And Opportunities Project	0.00	0.00	15,532,885.00	0.00
6541100	0.00	0.00	15,532,885.00	0.00
6540000 Development Bank Accounts	154,964.00	0.00	15,547,095.95	0.00
6550101 Ministry HQ Deposit Bank A/C	22,832,279.00	0.00	57,013,392.20	0.00
6550100 Deposit Bank Accounts	22,832,279.00	0.00	57,013,392.20	0.00
6550000 Deposit Bank Account	22,832,279.00	0.00	57,013,392.20	0.00
6580101 Cash	0.00	0.00	0.00	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580100 Cash in Hand	0.00	0.00	0.00	0.00
6580000 Cash in Hand	0.00	0.00	0.00	0.00
6710101 Staff Loans - General	0.00	0.00	0.00	0.00
6710103 Salary advance	0.00	0.00	88,678.00	0.00
6710100 Debtors & Advances - Employees	0.00	0.00	88,678.00	0.00
6710000 Domestic Debtors & Advances	0.00	0.00	88,678.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
010000 Cheques	0.00	0.00	0.00	0.00
010000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
000000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
0101 Standing Imprests	0.00	0.00	0.00	0.00
0102 Special Imprests	0.00	0.00	0.00	0.00
0103 Temporary Imprests	0.00	0.00	0.00	0.00
0100 Imprests	0.00	0.00	0.00	0.00
0000 Government Imprests	0.00	0.00	0.00	0.00
0101 General Suspense A/C	0.00	0.00	0.00	0.00
0103 District Suspense A/c	13,394,481.80	0.00	4,903,435.00	0.00
0110 Imprest Cash Recovery	0.00	0.00	0.00	0.00
0100 Suspense & Clearance Account	13,394,481.80	0.00	4,903,435.00	0.00
0000 Suspense & Clearance Account	13,394,481.80	0.00	4,903,435.00	0.00
0102 Receiving Inventory A/C	0.00	0.00	0.00	0.00
0100 Other Current System A/cs	0.00	0.00	0.00	0.00
0000 Other Current Assets (System r	0.00	0.00	0.00	0.00
0101 General Deposits	0.00	22,832,279.00	0.00	57,013,392.15
0100 General Deposits Items	0.00	22,832,279.00	0.00	57,013,392.15
0000 Deposits	0.00	22,832,279.00	0.00	57,013,392.15
0001 PAYE	0.00	0.00	0.00	0.00
0002 NHIF	0.00	0.00	0.00	0.00
0003 House Rent	0.00	0.00	0.00	0.00
0005 Income Tax	0.00	0.00	0.00	0.00
0006 NSSF	0.00	0.00	0.00	0.00
0007 Co-operatives	0.00	0.00	0.00	0.00
0008 Insurances	0.00	0.00	0.00	0.00
0009 Hire Purchases	0.00	0.00	0.00	0.00
0010 Court Attachments	0.00	0.00	0.00	0.00
0011 WCPS	0.00	0.00	0.00	0.00
0012 Staff Welfare Associations	0.00	0.00	0.00	0.00
0013 HELB Deductions	0.00	0.00	0.00	0.00
0016 Mortgages	0.00	0.00	0.00	0.00
0017 Govt. Liability Attachments	0.00	0.00	0.00	0.00
0018 Salary Control Account	0.00	0.00	0.00	0.00
0000 Other Liabilities	0.00	0.00	0.00	0.00
0101 PAYE	0.00	0.00	0.00	0.00
0102 NHIF	0.00	0.00	0.00	0.00
0103 House Rent	0.00	0.00	0.00	0.00
0106 NSSF	0.00	0.00	0.00	0.00
0107 Co-operatives	0.00	0.00	0.00	0.00
0108 Insurances	0.00	0.00	0.00	0.00
0109 Hire Purchases	0.00	0.00	0.00	0.00
0110 Court Attachments	0.00	0.00	0.00	0.00
0111 WCPS	0.00	0.00	0.00	0.00
0112 Staff Welfare Associations	0.00	0.00	0.00	0.00
0113 HELB Deductions	0.00	0.00	0.00	0.00
0114 Union Dues	0.00	0.00	0.00	0.00
0115 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
0116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
0117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
0118 Provident Fund	0.00	0.00	0.00	0.00
0120 Staff Contribution	0.00	0.00	0.00	0.00
0121 Salary Overpayment Refunds	0.00	0.00	0.00	0.00
0123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
0124 3% Commission on Deductions	0.00	0.00	0.00	0.00
0127 Housing Levy	0.00	0.00	0.00	0.00
0199 Salary Control Account	0.00	0.00	0.00	0.00
0100 Salary Deductions	0.00	0.00	0.00	0.00
0201 Contractors Retention Money	0.00	0.00	0.00	0.00
0200 Other General Liabilities	0.00	0.00	0.00	0.00
0402 Vat Withholding Tax	0.00	0.00	0.00	0.00
0400 Withholding Taxes	0.00	0.00	0.00	0.00
0000 Other Liabilities	0.00	0.00	0.00	0.00
80101 General Withholding Tax	0.00	0.00	0.00	0.00
80100	0.00	0.00	0.00	0.00
80000 Withholding Taxes	0.00	0.00	0.00	0.00
90101 Inventory AP Accrual	0.00	0.00	0.00	0.00
90102 Expense AP Accrual	0.00	0.00	0.00	0.00
90103 AP Liabilities	0.00	0.00	0.00	0.00
90100 System Required Liabilities	0.00	0.00	0.00	0.00
99999 Cash Clearing A/c	0.00	0.00	0.00	0.00
99900	0.00	0.00	0.00	0.00
90000 System Required Liabilities A/cs	0.00	0.00	0.00	0.00
10101 Provision for Encumbrance	0.00	0.00	0.00	0.00
10100 General Provisions	0.00	0.00	0.00	0.00
10201 Exchequer Releases/ Provisioning	0.00	19,154,427,003.95	0.00	16,604,290,666.65

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
Account				
9910209 Remittances to Exchequer Miscellaneous Revenue	231,726,089.30	0.00	211,174,670.00	0.00
9910200 Exchequer Provisions	231,726,089.30	19,154,427,003.95	211,174,670.00	16,604,290,666.65
9910000 Provisions	231,726,089.30	19,154,427,003.95	211,174,670.00	16,604,290,666.65
9999999 Consolidated Fund	16,372,564,577.30	0.00	14,159,860,365.45	0.00
9999900	16,372,564,577.30	0.00	14,159,860,365.45	0.00
9990000 Opening Balance Reserves	16,372,564,577.30	0.00	14,159,860,365.45	0.00
Total	20,605,159,947.25	20,605,159,947.25	17,533,616,108.80	17,533,616,108.80

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

Prepared By: JAMES MUCITINA

Date: 19/09/24

Reviewed By: _____

Date: _____

Approved By: PATRICK ONDIEKI

Date: 19/09/24



Budget Execution By Programmes and Sub-Programmes

Entity: 1184-State Department for Labour

Period: JUL-23 To JUN-24

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	25,658.95	(25,658.95)
	0000000000	Default - Non Programmatic	0.00	25,658.95	(25,658.95)
				0.00	0.00
0109000000		Agribusiness and Information Management	0.00	0.00	0.00
	0109010000	Agribusiness and Market Development	0.00	0.00	0.00
0901000000		Sports	0.00	(0.10)	0.10
	0901010000	Sports Training and competitions	0.00	(0.10)	0.10
0905000000		General Administration, Planning and Support Services	0.00	0.00	0.00
	0905010000	General Administration, Planning and Support Services	0.00	0.00	0.00
0906000000		Promotion of the Best Labour Practice	1,600,855,149.00	1,132,970,263.50	467,884,885.50
	0906010000	Promotion of harmonious industrial relations	464,490,755.00	454,591,162.90	9,899,592.10
	0906020000	Regulation of Trade Unions	19,838,630.00	19,266,171.30	572,458.70
	0906030000	Provision of Occupational Safety and Health	492,640,477.00	381,761,765.45	110,878,711.55
	0906040000	Employment Promotion Services	623,885,287.00	277,351,163.85	346,534,123.15
0907000000		Manpower Development, Employment and Productivity Management	3,371,109,281.00	2,122,199,110.70	1,248,910,170.30
	0907010000	Human Resource Planning & Development	239,674,888.00	213,944,122.35	25,730,765.65
	0907020000	Provision of Industrial Skills	2,995,000,000.00	1,776,684,984.30	1,218,315,015.70
	0907030000	Employment Promotion	0.00	0.00	0.00
	0907040000	Productivity Promotion, Measurement & improvement	73,549,380.00	72,216,937.90	1,332,442.10
	0907050000	Management of Skills Development and Post-Training	62,885,013.00	59,353,066.15	3,531,946.85
0910000000		General Administration Planning and Support Services	694,066,972.00	690,437,687.50	3,629,284.50
	0910010000	Policy, Planning and General administrative services	694,066,972.00	690,437,687.50	3,629,284.50
		Grand Total	5,666,031,402.00	3,945,632,720.55	1,720,398,681.45

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

Prepared By: JAMES MUCHINA

Date: 19/09/24

Reviewed By: _____

Date: _____

Approved By: PATRICK DNDIEKI

Date: 19/9/24

REPUBLIC OF KENYA				F.O. 30	
STATE DEPARTMENT FOR LABOUR					
A/C NO. 1000303166					
RECURRENT 1184-BANK RECONCILIATION REPORT AS AT 30TH JUNE 2024					
		KSH.		CTS	
		KSH.		CTS	
BANK BALANCE AS PER BANK STATEMENT				69,593,778.20	
Less 1&2					
1	Payment in cashbook not in bank.	95,323,315.30			
2	Receipts in bank not in Cashbook				
<i>Sub-total</i>					
Add: 3 & 4					
3	Payment in Bank not in Cashbook	-			
4	Receipts in Cashbook not in bank	44,584,372.40			
<i>Sub-total</i>					
BANK BALANCE AS PER CASHBOOK				18,854,835.30	

"I certify that I have verified the Bank Balance in the cash book with the bank statement and that the above reconciliation is correct".

PREPARED BY: NAME

CHRISTINE KUMAR

SIGNATURE

CHRISTINE

CONFIRMED BY

JAMES MUCHINA

SIGNATURE

JM

	RECURRENT 1184			
	STATE DEPARTMENT FOR LABOUR			
	A/C NO. 1000303166			
	BANK RECONCILLIATION STATEMENT AS AT 30TH JUNE 2024			
	PAYMENT IN CASHBOOK NOT IN BANK			
DATE	VOUCHER NO	PARTICULARS	AMOUNT	REMARKS
30-Jun-24		Varoius	95,323,315.30	
		TOTALS	95,323,315.30	
	TOTAL UNCLEARED EFFECTS			
		PARTICULARS	AMOUNT	REMARKS
			-	
	RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK			
AS AT 30TH	CREDIT NO.		0.00	
DATE				
	TOTAL UNCLEARED EFFECTS			
		PARTICULARS	AMOUNT	REMARKS
			0.00	
	PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK			
	CHEQUE NO.			
DATE			0.00	
	TOTAL UNCLEARED EFFECTS			
	RECEIPTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT			
	AS AT 30TH JUNE 2024			
DATE	RECEIPT NO.	PARTICULARS	AMOUNT	REMARKS
30-Jun-24	072	P.S LABOUR	44,584,372.40	
			44,584,372.40	
	TOTAL UNCLEARED EFFECTS			

REPUBLIC OF KENYA		F.O. 30	
STATE DEPARTMENT FOR LABOUR			
A/C NO. 1000303174			
DEVELOPMENT 1184-BANK RECONCILIATION REPORT AS AT 30TH JUNE 2024			
		KSH.	CTS
		KSH.	CTS
BANK BALANCE AS PER BANK STATEMENT			58,956,694.65
Less 1&2			
1	Payment in cashbook not in bank.	121,005,944.75	
2	Receipts in bank not in Cashbook		
	<i>Sub-total</i>		
Add: 3 &4			
3	Payment in Bank not in Cashbook	-	
4	Receipts in Cashbook not in bank	62,204,214.20	
	<i>Sub-total</i>		
BANK BALANCE AS PER CASHBOOK			154,964.10

"I certify that I have verified the Bank Balance in the cash book with the bank statement and that the above reconciliation is correct".

PREPARED BY: NAME

CHRISTINE ISUMBOGON

SIGNATURE

CHRISTINE

CONFIRMED BY

JAMES MUKHTINDA

SIGNATURE

JM

DEVELOPMENT 1184
 STATE DEPARTMENT FOR LABOUR
 A/C NO. 1000303174
 PAYMENT IN CASHBOOK NOT IN BANK
 BANK RECONCILIATION STATEMENT AS AT 30TH JUNE 2024

DATE	VOUCHER NO	PARTICULARS	AMOUNT	REMARKS
30-Jun-24		Various	121,005,944.75	
		TOTALS	121,005,944.75	

TOTAL UNCLEARED EFF PARTICULARS AMOUNT REMARKS

RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK
 AS AT 30TH JUNE 2024

DATE	CREDIT NO.	AMOUNT	REMARKS
		0.00	

TOTAL UNCLEARED PARTICULARS AMOUNT REMARKS
 0.00

PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK
 AS AT 30TH JUNE 2024

DATE	CHEQUE NO.	AMOUNT	REMARKS

TOTAL UNCLEARED EFFECTS

RECEIPTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT

DATE	AS AT 30TH JUNE 2024	PARTICULARS	AMOUNT	REMARKS
	RECEIPT NO.			
30-Jul-24		EXCHEQUER ISSUE	62,204,214.20	

TOTAL UNCLEARED EFFECTS

REPUBLIC OF KENYA		F.O. 30	
STATE DEPARTMENT FOR LABOUR			
A/C NO. 1000303198			
DEPOSIT 1184-BANK RECONCILIATION REPORT AS AT 30TH JUNE 2024			
		KSH.	CTS
		KSH.	CTS
BANK BALANCE AS PER BANK STATEMENT			42,451,655.70
Less 1&2			
1	Payment in cashbook not in bank.	25,804,800.00	
2	Receipts in bank not in Cashbook		
	<i>Sub-total</i>		
Add: 3 &4			
3	Payment in Bank not in Cashbook		
4	Receipts in Cashbook not in bank	6,185,423.00	
	<i>Sub-total</i>		
BANK BALANCE AS PER CASHBOOK			22,832,278.70

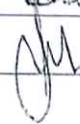
"I certify that I have verified the Bank Balance in the cash book with the bank statement and that the above reconciliation is correct".

PREPARED BY: NAME

CHRISTINE KIMBERLIN SIGNATURE

CONFIRMED BY

JAMES MUKHINA SIGNATURE

Wahid


DEPOSIT 1184
 STATE DEPARTMENT FOR LABOUR
 A/C NO. 1000303198
 BANK RECONCILIATION STATEMENT AS AT 30TH JUNE 2024
 PAYMENT IN CASHBOOK NOT IN BANK

DATE	VOUCHER NO	PARTICULARS	AMOUNT	REMARKS
30-Jun-24		VARIOUS	25,804,800.00	
		TOTALS	25,804,800.00	
TOTAL UNCLEARED EFFECTS		PARTICULARS	AMOUNT	REMARKS

RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK
 AS AT 30TH JUNE 2024

DATE	CREDIT NO.	AMOUNT
		0.00
TOTAL UNCLEARED EFFECTS		AMOUNT

PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK
 AS AT 30TH JUNE 2024

DATE	CHEQUE NO.	AMOUNT
		0.00
TOTAL UNCLEARED EFFECTS		

RECEIPTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT
 AS AT 30TH JUNE 2024

DATE	RECEIPT NO.	PARTICULARS	AMOUNT	REMARKS
30-Jun-24		P.S LABOUR	6,185,423.00	
TOTAL UNCLEARED EFFECTS				



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1184-State Department for Labour

Current Period: JUL-23 To JUN-24

Compare With: JUL-22 To JUN-23

	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	2,550,136,337.30	2,201,100,751.35
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	3,480,000.00	7,726,400.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	1,424,420,664.30	864,585,650.00
TOTAL RECEIPTS		3,978,037,001.60	3,073,412,801.35
PAYMENTS			
Compensation of Employees	12	896,609,486.95	845,815,068.50
Use of goods and Services	13	883,324,312.10	669,359,356.05
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	1,991,854,190.30	1,517,688,682.00
Other Grants and Transfers	16	5,540,000.00	5,900,000.00
Social Security Benefits	17	0.00	21,399,967.85
Acquisition of Assets	18	168,304,731.20	24,853,187.45
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		3,945,632,720.55	3,085,016,261.85
SURPLUS/DEFICIT		32,404,281.05	(11,603,460.50)

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

Prepared By: JAMES MUCHINA

Date: 19/09/24

Reviewed By: _____

Date: _____

Approved By: PATRICK ONDIEKI

Date: 19/9/24



Statement of Financial Position

Entity: 1184-State Department for Labour

Current Period: JUL-23 To JUN-24

Compare With: JUL-22 To JUN-23

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	41,842,078.30	72,572,698.50
Cash Balances	22B	0.00	0.00
Total Cash And Cash Equivalents		41,842,078.30	72,572,698.50
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	13,394,481.80	4,992,113.00
TOTAL FINANCIAL ASSETS		55,236,560.10	77,564,811.50
Financial Liabilities			
Accounts Payables - Deposits	24	22,832,279.00	57,013,392.15
IET FINANCIAL ASSETS		32,404,281.10	20,551,419.35
REPRESENTED BY			
Fund Balance b/fwd	25	20,551,419.35	130,015,582.85
Prior Year Adjustment	26	(20,551,419.30)	(97,860,703.00)
Surplus/Deficit for the Year		32,404,281.05	(11,603,460.50)
NET FINANCIAL POSITION		32,404,281.10	20,551,419.35

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

Prepared By: JAMES MUCHINA

Date: 19/09/24

Reviewed By: _____

Date: _____

Approved By: PATRICK ONDIEKI

Date: 19/09/24



STATEMENT OF CASH FLOW

Entity: 1184-State Department for Labour
 Current Period: JUL-23 To JUN-24
 Compare With: JUL-22 To JUN-23

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
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
Check releases	4	2,550,136,337.30	2,201,100,751.35
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	1,424,420,664.30	864,585,650.00
Payments for Operating Expenses			
Compensation of Employees	12	896,609,486.95	845,815,068.50
Cost of goods and Services	13	883,324,312.10	669,359,356.05
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	1,991,854,190.30	1,517,688,682.00
Other Grants and Transfers	16	5,540,000.00	5,900,000.00
Social Security Benefits	17	0.00	21,399,967.85
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		(42,583,481.95)	60,201,914.15
Prior year adjustments		(20,551,419.30)	(97,860,703.00)
Net Cash From Operating Activities	A	134,094,111.00	(32,135,461.90)
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	3,480,000.00	7,726,400.00
Acquisition of Assets	18	168,304,731.20	24,853,187.45
Net Cash Flow From Investing Activities	B	(164,824,731.20)	(17,126,787.45)
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	(30,730,620.20)	(49,262,249.35)
Cash and Cash Equivalent at BEGINNING of The Year		72,572,698.50	121,834,947.85
Cash and Cash Equivalent at END of the Year	22A+22B	41,842,078.30	72,572,698.50

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

Prepared By: JAMES MUCHINA

Date: 19/09/24

Reviewed By: _____

Date: _____

Approved By: PATRICK DNSIEKI

Date: 19/09/24

**NOTES TO THE FINANCIAL STATEMENTS**

Entity: 1184-State Department for Labour

Current Period: JUL-23 To JUN-24

Compare With: JUL-22 To JUN-23

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
	1210400	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 for Q1	9910201	449,175,745.70	225,890,254.45
Exchequer Releases/ Provisioning Account for Q2	9910201	720,866,190.10	907,062,061.05
Exchequer Releases/ Provisioning Account for Q3	9910201	325,480,263.35	324,440,756.65
Exchequer Releases/ Provisioning Account for Q4	9910201	1,054,614,138.15	743,707,679.20
TOTAL		2,550,136,337.30	2,201,100,751.35

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

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
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	2,000,000.00
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	3,480,000.00	5,726,400.00
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		3,480,000.00	7,726,400.00

9 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

Item Description	Item Code	Current Period	Previous Period
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
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	161,750,000.00	50,000,000.00
Administrative Fees and Charges collected as AIA	1420300	1,247,866,719.30	724,585,650.00
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	10,000.00	0.00
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	14,793,945.00	90,000,000.00
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

Item Description	Item Code	Current Period	Previous Period
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
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		1,424,420,664.30	864,585,650.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	479,788,776.75	468,983,624.25
Basic Wages - Temporary Employees	2110200	25,156,448.00	37,673,219.00
Personal Allowances paid as part of Salary	2110300	378,467,348.20	326,321,311.25
Personal Allowances paid as Reimbursements	2110400	8,188,758.00	7,828,758.00
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	5,008,156.00	5,008,156.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		896,609,486.95	845,815,068.50

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	18,200,192.25	22,283,860.50
Communication, Supplies and Services	2210200	19,664,600.00	28,825,973.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	182,517,264.75	140,473,879.40
Foreign Travel and Subsistence, and other transportation costs	2210400	109,460,303.35	36,913,764.50
Printing, Advertising and Information Supplies and Services	2210500	4,582,521.25	14,618,225.70
Rentals of Produced Assets	2210600	274,216,522.65	226,448,327.75
Training Expenses	2210700	39,221,274.00	20,702,279.50
Hospitality Supplies and Servi	2210800	118,392,608.10	72,635,292.00
Insurance Costs	2210900	831,499.00	653,000.00
Specialised Materials and Supp	2211000	4,462,936.30	8,299,325.15
Office and General Supplies and Services	2211100	21,263,689.95	27,302,124.35
Fuel Oil and Lubricants	2211200	23,522,618.75	20,812,779.00
Other Operating Expenses	2211300	50,245,616.50	34,937,207.65
Routine Maintenance - Vehicles	2220100	9,790,756.05	10,741,942.00
Routine Maintenance - Other Assets	2220200	6,951,909.20	3,711,375.55
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		883,324,312.10	669,359,356.05

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	1,976,854,190.30	1,425,704,100.00
Capital Grants to Government Agencies and other	2630200	15,000,000.00	91,984,582.00

Item Description	Item Code	Current Period	Previous Period
Levels of Government			
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
TOTAL		1,991,854,190.30	1,517,688,682.00

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	5,540,000.00	5,900,000.00
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		5,540,000.00	5,900,000.00

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	0.00	21,399,967.85
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		0.00	21,399,967.85

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	139,355,591.20	110,000.00
Refurbishment of Buildings	3110300	5,020,000.00	3,538,469.00
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	6,830,088.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	100,000.00	77,000.00
Purchase of Office Furniture and General Equipment	3111000	10,318,353.00	8,625,548.95
Purchase of Specialised Plant, Equipment and Machinery	3111100	5,142,740.00	2,665,881.50
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	8,368,047.00	3,006,200.00
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		168,304,731.20	24,853,187.45

19 Finance Costs, including Loan Interest

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

Item Description	Item Code	Current Period	Previous Period
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	18,854,835.30	12,210.35
Development Bank Accounts	6540000	154,964.00	15,547,095.95
Deposit Bank Account	6550000	22,832,279.00	57,013,392.20
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		41,842,078.30	72,572,698.50

22B Cash Balances

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

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	0.00	88,678.00
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	0.00	0.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	13,394,481.80	4,903,435.00
Other Current Assets (System r	6790000	0.00	0.00
TOTAL		13,394,481.80	4,992,113.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Deposits	7310000	22,832,279.00	57,013,392.15
Withholding Taxes	7380000	0.00	0.00
System Required Liabilities A/cs	7390000	0.00	0.00
Other Liabilities	7320000	0.00	0.00
TOTAL		22,832,279.00	57,013,392.15

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	72,572,698.50	121,834,947.85
Opening Balance Cash	22B	0.00	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	4,992,113.00	65,607,134.00
Opening Balance - Deposits	24	(57,013,392.15)	(57,426,499.00)
TOTAL		20,551,419.35	130,015,582.85

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Provisions	9910200	20,551,419.30	97,860,703.00
County Transfers	9910300	0.00	0.00
TOTAL		20,551,419.30	97,860,703.00



Statement of Budget Execution

Entity: 1184-State Department for Labour

Current Period: JUL-23 To JUN-24

	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	2,550,136,337.30	(2,550,136,337.30)	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	6,300,000.00	0.00	0.00	6,300,000.00	3,480,000.00	2,820,000.00	55.24%
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	2,601,800,000.00	0.00	0.00	2,601,800,000.00	1,424,420,664.30	1,177,379,335.70	54.75%
Total		2,608,100,000.00	0.00	0.00	2,608,100,000.00	3,978,037,001.60	(1,369,937,001.60)	152.53%
PAYMENTS								
Compensation of Employees	12	918,438,491.00	0.00	10,000,000.00	928,438,491.00	896,609,486.95	31,829,004.05	96.57%
Use of goods and Services	13	1,037,870,000.00	0.00	(110,664,929.00)	927,205,071.00	883,324,312.10	43,880,758.90	95.27%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	2,808,450,000.00	0.00	741,423,406.00	3,549,873,406.00	1,991,854,190.30	1,558,019,215.70	56.11%
Other Grants and Transfers	16	5,540,000.00	0.00	0.00	5,540,000.00	5,540,000.00	0.00	100.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	268,170,000.00	0.00	(13,195,566.00)	254,974,434.00	168,304,731.20	86,669,702.80	66.01%
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		5,038,468,491.00	0.00	627,562,911.00	5,666,031,402.00	3,945,632,720.55	1,720,398,681.45	69.64%



Statement of Budget Execution
Entity: 1184-State Department for Labour
Current Period: JUL-23 To JUN-24

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

Prepared By:

Date:

JAMES MUKHINA

19/09/2024

Reviewed By:

Date:

Approved By:

PATRICK ONDIEKI

19/9/24



Statement of Budget Execution - Recurrent Expenditure

Entity: 1184-State Department for Labour

Current Period: JUL-23 To JUN-24

	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								
	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	4	0.00	0.00	0.00	0.00	2,215,356,453.80	(2,215,356,453.80)	0.00%
	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	8	6,300,000.00	0.00	0.00	6,300,000.00	3,480,000.00	2,820,000.00	55.24%
	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	11	2,601,800,000.00	0.00	0.00	2,601,800,000.00	1,424,420,664.30	1,177,379,335.70	54.75%
	Total	2,608,100,000.00	0.00	0.00	2,608,100,000.00	3,643,257,118.10	(1,035,157,118.10)	139.69%
PAYMENTS								
	12	918,438,491.00	0.00	10,000,000.00	928,438,491.00	896,609,486.95	31,829,004.05	96.57%
	13	772,170,000.00	0.00	(3,860,495.00)	768,309,505.00	752,175,564.95	16,133,840.05	97.90%
	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	15	2,600,000,000.00	0.00	553,753,406.00	3,153,753,406.00	1,976,854,190.30	1,176,899,215.70	62.68%
	16	5,540,000.00	0.00	0.00	5,540,000.00	5,540,000.00	0.00	100.00%
	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	18	53,370,000.00	0.00	(35,800,000.00)	17,570,000.00	17,112,080.00	457,920.00	97.39%
	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total	4,349,518,491.00	0.00	524,092,911.00	4,873,611,402.00	3,648,291,422.20	1,225,319,979.80	74.86%



Statement of Budget Execution - Recurrent Expenditure

Entity: 1184-State Department for Labour

Current Period: JUL-23 To JUN-24

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

Prepared By:

Date:

JAMES MUCHINA

19/09/24

Reviewed By:

Date:

Approved By:

PATRICK ONDIEKI

Date:

19/09/24



Statement of Budget Execution - Development Expenditure

Entity: 1184-State Department for Labour

Current Period: JUL-23 To JUN-24

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							
1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
4	0.00	0.00	0.00	0.00	334,779,883.50	(334,779,883.50)	0.00%
5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total	0.00	0.00	0.00	0.00	334,779,883.50	(334,779,883.50)	0.00%
PAYMENTS							
12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
13	265,700,000.00	0.00	(106,804,434.00)	158,895,566.00	131,148,647.15	27,746,918.85	82.54%
14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
15	208,450,000.00	0.00	187,670,000.00	396,120,000.00	15,000,000.00	381,120,000.00	3.79%
16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
18	214,800,000.00	0.00	22,604,434.00	237,404,434.00	151,192,651.20	86,211,782.80	63.69%
19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total	688,950,000.00	0.00	103,470,000.00	792,420,000.00	297,341,298.35	495,078,701.65	37.52%



Statement of Budget Execution - Development Expenditure

Entity: 1184-State Department for Labour

Current Period: JUL-23 To JUN-24

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

Prepared By:

Date:

JAMES MUCHINA

19/09/24

Reviewed By:

Date:

Approved By:

PATRICK ONDIEKI

Date:

19/09/24

FROM DATE:01-JUL-2023

TO DATE:30-JUN-2024

For: State Department for Labour

PF/NO	Particulars	Desgination	Amount
		Total	0.00



Budget Execution by Programme and Economic Classification

Entity: 1184-State Department for Labour

Period: JUL-23 To JUN-24

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	25,658.95	(25,658.95)
	2110000	Wages and Salary Contributions	0.00	25,658.95	(25,658.95)
	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
0901000000		Sports	0.00	(0.10)	0.10
	2110000	Wages and Salary Contributions	0.00	(0.10)	0.10
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	1,600,855,149.00	1,132,970,263.50	467,884,885.50
	2110000	Wages and Salary Contributions	570,014,040.00	538,657,013.00	31,357,027.00
	2120000	Social Contributions	5,008,156.00	5,008,156.00	0.00
	2210000	Goods and Services	215,684,156.00	208,051,125.55	7,633,030.45
	2220000	Routine Maintenance	5,805,436.00	5,714,591.75	90,844.25
	2620000	Grants and Other Transfers to International Organizations	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	554,873,406.00	215,503,406.00	339,370,000.00
	2640000	Other Transfers and Emergency Relief	5,540,000.00	5,540,000.00	0.00
	2710000	Social Security Benefits	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	243,929,955.00	154,495,971.20	89,433,983.80
0907000000		Manpower Development, Employment and Productivity Management	3,371,109,281.00	2,122,199,110.70	1,248,910,170.30
	2110000	Wages and Salary Contributions	126,149,724.00	125,814,586.25	335,137.75
	2120000	Social Contributions	0.00	0.00	0.00
	2210000	Goods and Services	235,414,228.00	204,337,647.25	31,076,580.75
	2220000	Routine Maintenance	5,570,850.00	3,859,032.90	1,711,817.10
	2620000	Grants and Other Transfers to International Organizations	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	2,995,000,000.00	1,776,350,784.30	1,218,649,215.70
	2640000	Other Transfers and Emergency Relief	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	8,974,479.00	11,837,060.00	(2,862,581.00)
0910000000		General Administration Planning and Support Services	694,066,972.00	690,437,687.50	3,629,284.50
	2110000	Wages and Salary Contributions	227,266,571.00	227,104,072.85	162,498.15
	2210000	Goods and Services	457,280,401.00	454,192,874.05	3,087,526.95
	2220000	Routine Maintenance	7,450,000.00	7,169,040.60	280,959.40
	2630000	Grants & Transfer To Other Govt. Units	0.00	0.00	0.00
	2710000	Social Security Benefits	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	2,070,000.00	1,971,700.00	98,300.00
		Grand Total	5,666,031,402.00	3,945,632,720.55	1,720,398,681.45

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

Prepared By: JAMES MUCHINA

Date: 19/09/24

Reviewed By:

Date:

Approved By: PATRICK ONDIEKI

Date: 19/09/24



Budget Execution by Heads and Programmes

Entity: 1184-State Department for Labour

Period: JUL-23 To JUN-24

Head	Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default Value (Non-Departmental)	0.00	92,858.95	(92,858.95)
	0000000000	Default - Non Programmatic	0.00	25,658.95	(25,658.95)
	0910000000	General Administration Planning and Support Services	0.00	67,200.00	(67,200.00)
	0907000000	Manpower Development, Employment and Productivity Management	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	585,110,568.00	578,089,127.45	7,021,440.55
	0905000000	General Administration, Planning and Support Services	0.00	0.00	0.00
	0910000000	General Administration Planning and Support Services	585,110,568.00	581,773,605.05	3,336,962.95
	0906000000	Promotion of the Best Labour Practice	0.00	(3,684,477.50)	3,684,477.50
	0901000000	Sports	0.00	(0.10)	0.10
	0109000000	Agribusiness and Information Management	0.00	0.00	0.00
	0907000000	Manpower Development, Employment and Productivity Management	0.00	0.00	0.00
1184000200		Economic Planning Division	40,040,496.00	39,683,567.00	356,929.00
	0910000000	General Administration Planning and Support Services	40,040,496.00	39,683,567.00	356,929.00
	0906000000	Promotion of the Best Labour Practice	0.00	0.00	0.00
	0907000000	Manpower Development, Employment and Productivity Management	0.00	0.00	0.00
1184000300		Financial Management services	68,915,908.00	68,923,315.45	(7,407.45)
	0906000000	Promotion of the Best Labour Practice	0.00	0.00	0.00
	0910000000	General Administration Planning and Support Services	68,915,908.00	68,923,315.45	(7,407.45)
1184000400		Diplomatic Mission Labour Attache? Geneva	36,532,799.00	36,217,683.50	315,115.50
	0906000000	Promotion of the Best Labour Practice	36,532,799.00	36,217,683.50	315,115.50
	0910000000	General Administration Planning and Support Services	0.00	0.00	0.00
1184000500		Office of the Labour Commissioner	161,764,556.00	159,112,480.60	2,652,075.40
	0906000000	Promotion of the Best Labour Practice	161,764,556.00	159,122,480.60	2,642,075.40
	0907000000	Manpower Development, Employment and Productivity Management	0.00	0.00	0.00
	0910000000	General Administration Planning and Support Services	0.00	(10,000.00)	10,000.00
1184000600		Labour Service Field Offices	143,132,311.00	141,301,592.65	1,830,718.35
	0906000000	Promotion of the Best Labour Practice	143,132,311.00	141,301,592.65	1,830,718.35
1184000700		Productivity Center of Kenya	73,549,380.00	72,216,937.90	1,332,442.10
	0906000000	Promotion of the Best Labour Practice	0.00	0.00	0.00
	0907000000	Manpower Development, Employment and Productivity	73,549,380.00	72,216,937.90	1,332,442.10

		Management			
118400800		Director of Occupational Health and Safety Services	127,997,884.00	125,260,637.95	2,737,246.05
	0907000000	Manpower Development, Employment and Productivity Management	0.00	0.00	0.00
	0906000000	Promotion of the Best Labour Practice	127,997,884.00	125,260,637.95	2,737,246.05
	0910000000	General Administration Planning and Support Services	0.00	0.00	0.00
118400900		Occupational Health and Safety Field Services	146,212,638.00	122,118,856.50	24,093,781.50
	0907000000	Manpower Development, Employment and Productivity Management	0.00	0.00	0.00
	0906000000	Promotion of the Best Labour Practice	146,212,638.00	122,118,856.50	24,093,781.50
1184001000		National Employment Bureau	29,670,430.00	29,668,539.15	1,890.85
	0906000000	Promotion of the Best Labour Practice	29,670,430.00	29,668,539.15	1,890.85
	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
1184001100		National Employment Field Services	39,341,451.00	32,179,218.70	7,162,232.30
	0907000000	Manpower Development, Employment and Productivity Management	0.00	0.00	0.00
	0906000000	Promotion of the Best Labour Practice	39,341,451.00	32,179,218.70	7,162,232.30
1184001200		Manpower Planning Department	46,694,953.00	46,211,478.90	483,474.10
	0907000000	Manpower Development, Employment and Productivity Management	46,694,953.00	46,211,478.90	483,474.10
1184001300		Manpower Development Department	27,109,890.00	26,878,536.30	231,353.70
	0907000000	Manpower Development, Employment and Productivity Management	27,109,890.00	26,878,536.30	231,353.70
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)	36,107,555.00	36,107,554.75	0.25
	0906000000	Promotion of the Best Labour Practice	36,107,555.00	36,107,554.75	0.25
	0907000000	Manpower Development, Employment and Productivity Management	0.00	0.00	0.00
1184001600		Labour Consular Office (Saudi Arabia)	41,446,653.00	41,361,651.45	85,001.55
	0907000000	Manpower Development, Employment and Productivity Management	0.00	0.00	0.00
	0906000000	Promotion of the Best Labour Practice	41,446,653.00	41,361,651.45	85,001.55
1184001700		National Employment Authority	253,753,406.00	215,503,406.00	38,250,000.00
	0906000000	Promotion of the Best Labour Practice	253,753,406.00	215,503,406.00	38,250,000.00
	0907000000	Manpower Development, Employment and Productivity Management	0.00	0.00	0.00
1184001800			35,506,881.00	35,506,879.75	1.25
	0907000000	Manpower Development, Employment and Productivity Management	0.00	0.00	0.00
	0906000000	Promotion of the Best Labour Practice	35,506,881.00	35,506,879.75	1.25
1184002000			2,900,000,000.00	1,761,350,784.30	1,138,649,215.70
	0907000000	Manpower Development, Employment and Productivity Management	2,900,000,000.00	1,761,350,784.30	1,138,649,215.70
1184002100		Headquarters Administrative Services	0.00	0.00	0.00
	0910000000	General Administration Planning and Support Services	0.00	0.00	0.00
1184002300		Post Training Information Management	25,226,772.00	24,670,224.80	556,547.20
	0910000000	General Administration Planning and	0.00	0.00	0.00

1184101100		National Industrial and Vocational Training Centres NIVTC-Nairobi	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
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			0.00	334,200.00	(334,200.00)
	0907000000	Manpower Development, Employment and Productivity Management	0.00	334,200.00	(334,200.00)
1184102400		Construction of modern employment office in Eldoret	0.00	0.00	0.00
	0907000000	Manpower Development, Employment and Productivity Management	0.00	0.00	0.00
1184102500		1184102501	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
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
1184102900			2,000,000.00	1,797,400.00	202,600.00
	0907000000	Manpower Development, Employment and Productivity Management	2,000,000.00	1,797,400.00	202,600.00
1184103000		National Youth Opportunities Towards Advancement (NYOTA) Project	100,000,000.00	6,488,589.60	93,511,410.40
	0907000000	Manpower Development, Employment and Productivity Management	100,000,000.00	6,488,589.60	93,511,410.40
		Grand Total	5,666,031,402.00	3,945,632,720.55	1,720,398,681.45

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

Prepared By: JAMES MUCHINA

Date: 19/09/24

Reviewed By: _____

Date: _____

Approved By: PATRICK ONDIEKI

Date: 19/09/24

		Support Services			
	0907000000	Manpower Development, Employment and Productivity Management	25,226,772.00	24,670,224.80	556,547.20
1184002400		Headquarters Financial Services	0.00	0.00	0.00
	0910000000	General Administration Planning and Support Services	0.00	0.00	0.00
1184002500		Central Planning & Project Monitoring Unit	0.00	0.00	0.00
	0910000000	General Administration Planning and Support Services	0.00	0.00	0.00
1184002600		Work Place Readiness Services	35,658,241.00	32,885,441.35	2,772,799.65
	0907000000	Manpower Development, Employment and Productivity Management	35,658,241.00	32,885,441.35	2,772,799.65
	0910000000	General Administration Planning and Support Services	0.00	0.00	0.00
1184003000		Registrar of Trade Unions (RTU)	19,838,630.00	19,266,171.30	572,458.70
	0906000000	Promotion of the Best Labour Practice	19,838,630.00	19,266,171.30	572,458.70
1184100100		Construction of Meru County Labour offices	10,000,000.00	8,657,797.70	1,342,202.30
	0906000000	Promotion of the Best Labour Practice	10,000,000.00	8,657,797.70	1,342,202.30
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	206,429,955.00	134,382,271.00	72,047,684.00
	0906000000	Promotion of the Best Labour Practice	206,429,955.00	134,382,271.00	72,047,684.00
1184100400		Rehabilitation of Safety House in Nairobi	12,000,000.00	0.00	12,000,000.00
	0906000000	Promotion of the Best Labour Practice	12,000,000.00	0.00	12,000,000.00
1184100500		Establishment of National Labour Market Information System (LMIS)	145,870,045.00	134,365,517.55	11,504,527.45
	0910000000	General Administration Planning and Support Services	0.00	0.00	0.00
	0906000000	Promotion of the Best Labour Practice	0.00	0.00	0.00
	0907000000	Manpower Development, Employment and Productivity Management	145,870,045.00	134,365,517.55	11,504,527.45
1184100600		Construction of National Employment Promotion centre Kabete	301,120,000.00	0.00	301,120,000.00
	0906000000	Promotion of the Best Labour Practice	301,120,000.00	0.00	301,120,000.00
	0907000000	Manpower Development, Employment and Productivity Management	0.00	0.00	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)	15,000,000.00	15,000,000.00	0.00
	0910000000	General Administration Planning and Support Services	0.00	0.00	0.00
	0907000000	Manpower Development, Employment and Productivity Management	15,000,000.00	15,000,000.00	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
	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

ANNEX 11

ACCOUNT RECEIVABLE ANALYSIS
BALANCE B/F

KSHS
4,903,435.00


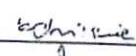

ADD: DISBURSEMENTS

GENEVA	36,532,800.00
DUBAI-UAE	35,506,880.00
DOHA- QATAR	36,107,556.00
RIYADH-SAUDI ARABIA	34,228,480.00

142,375,716.00
147,279,151.00
133,884,668.98
13,394,482.02

TOTAL

LESS: EXPENDITURE RETURNS(ATTACHED)
BALANCE C/F

PREPARED BY: MEYARUNA ABDELWATHI SIGN 
REVIEWED BY: CHRISTINE KUMAMBOEN SIGN 
APPROVED BY: JAMES MUCITINDA SIGN 

DATE 17/09/2024
DATE 19/09/2024
DATE 19/09/2024

11 XELUA

KENYA EMBASSIES-TOTAL EXPENDITURE

FINANCIAL YEAR 2023/2024

NO	ITEMS	DUBAI	GENEVA	RIYADH	QATAR	TOTAL
1	2110201	4,099,458.04	1,081,095.04	5,977,548.10	6,907,100.00	18,065,201.18
2	2110300	392,000.40	-	-	-	392,000.40
3	2110306	11,951,625.92	13,263,889.54	16,034,216.05	12,551,716.90	53,801,448.41
4	2110401	-	1,577,713.28	-	-	1,577,713.28
5	2110402	98,139.60	3,166,266.00	-	-	3,264,405.60
6	2110407	-	812,250.00	-	-	812,250.00
7	2110602	-	803,000.00	-	-	803,000.00
8	2120101	1,254,611.01	-	-	-	1,254,611.01
9	2120201	-	2,479,005.58	1,278,550.00	800,000.00	4,557,555.58
10	2210101	-	577,010.00	101,596.27	300,000.00	978,606.27
11	2210102	11,437.24	201,623.08	2,782.48	137,551.70	353,394.50
12	2210103	949,784.89	281,750.46	-	-	1,231,535.35
13	2210201	-	179,872.00	291,689.36	399,308.80	870,870.16
14	2210202	-	21,067.80	-	305,000.00	326,067.80
15	2210203	-	49,999.16	-	-	49,999.16
15	2210301	538,622.00	109,402.18	-	363,304.40	1,011,328.58
16	2210302	528,687.40	90,666.00	84,000.00	152,500.00	855,853.40
17	2210304	-	-	-	9,193.80	9,193.80
18	2210305	31,435.17	-	-	-	31,435.17
19	2210306	-	1,492,639.20	-	-	1,492,639.20
20	2210310	-	-	-	54,860.40	54,860.40
21	2210401	1,054,157.13	249,999.84	-	1,069,478.80	2,373,635.77
22	2210402	-	105,213.66	-	512,280.00	617,493.66
23	2210403	165,900.00	199,992.00	-	400,000.00	765,892.00
24	2210404	-	-	-	7,362.60	7,362.60
25	2210503	-	-	-	55,720.00	55,720.00
26	2210602	5,161,650.00	8,268,142.19	6,895,355.00	3,519,450.00	23,844,597.19
27	2210603	-	-	-	2,773,512.60	2,773,512.60
28	2210701	-	149,942.00	-	-	149,942.00
29	2210711	-	199,874.00	-	-	199,874.00
30	2210801	229,625.14	153,761.40	72,948.53	479,781.20	936,116.27
31	2210802	-	-	-	70,000.00	70,000.00
32	2210903	3,380,850.40	127,999.66	-	-	3,508,850.06
33	2210904	-	-	101,536.00	87,131.70	188,667.70
34	2211021	-	-	-	72,237.00	72,237.00
35	2211101	17,756.80	249,998.72	71,530.00	280,613.20	619,898.72
36	2211102	148,212.00	99,999.28	-	306.00	248,517.28
37	2211201	-	29,200.00	187,232.50	289,374.90	505,807.40
38	2211300	180,648.39	-	-	-	180,648.39
39	2211301	10,485.30	-	75,501.48	74,812.00	160,798.78
40	2211305	277,039.32	-	-	-	277,039.32
41	2211307	-	247,263.70	-	-	247,263.70
42	2211310	-	-	173,250.00	70,176.40	243,426.40
43	2220101	138,472.92	-	76,700.00	199,965.20	415,138.12

44	2220202	-	-	-	120,920.00	120,920.00
45	2220204	-	-	-	97,562.40	97,562.40
46	2610104	-	-	-	175,320.00	175,320.00
47	2640101	-	1,639,999.25	-	1,000,000.00	2,639,999.25
48	2640104	-	-	-	494,680.00	494,680.00
49	3110901	-	99,779.12	-	-	99,779.12
	EXPENDITURE	30,620,599.07	38,008,414.14	31,424,435.77	33,831,220.00	133,884,668.98
	BALANCE B/D					4,903,435.00
	RECEIPTS	35,506,880.00	36,532,800.00	34,228,480.00	36,107,556.00	142,375,716.00
	SURPLUS/DEFICIT	4,886,280.93	- 1,475,614.14	2,804,044.23	2,276,336.00	13,394,482.02

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/CONF/VOL.II(53)



Principal Secretary,
 The National Treasury and Economic Planning,
 Treasury Building 6th Floor, Harambee Avenue,
 P.O.BOX 30007-00100
NAIROBI.

Attention
Head of Accounting Department,

RE: INTER-ENTITY TRANSFER & AIA CONFIRMATION LETTER.

The above subject matter refers:

Reference is made to a letter from Ministry of Labour & Social Protection Ref: MLS&SP/L/1/10/ACC/GEN.VOL.3/49 dated 28th Aug, 2024 on confirmation of funds received as at 30th June, 2024.

The table below provides the financial analysis.

Confirmation of amounts received as at 30 th June 2024							
Reference	Date Disbursed	Recurrent Ksh. (A)	Development Ksh. (B)	Inter - Ministerial (Ksh) (C)	Total (Ksh.) D=A+B+C	Amount Received by SAGA/SC/ Funds/project E	Difference (Ksh.) F=D-E
	18 TH June	500,000,000	7,500,000	-	507,500,000	-	-
Total		500,000,000	7,500,000	-	507,500,000	-	-

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

Name: Julius M. Ndenge Signature

Date: 28th August 2024

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3 (a) RENDERING OF SERVICES (AIA)

Description	2023-2024	2022-2023
	Kshs	Kshs
Tuition Fees and Accommodation	182,207,258.31	169,818,782
Registration of Trainers	10,242,650.00	12,074,060
Trade Test Fees	405,406,931.00	528,158,174
Conference	12,215,257.00	18,337,891
Interest income	2,578,688	-
Total revenue from rendering of services	612,650,784	728,388,907

(Trade test Fees for assessment and certification of skills, Tuition and Accommodation for student trainers at the Authority centres, Registration of Trainers fees for the regulation of Training providers, Conference Fee, Interest income)



Julius Ndenge

For: Ag. Director General



NATIONAL EMPLOYMENT AUTHORITY

Tel: +254(0727496698)
 Tel: +254(020) 7855746
 Fax: +254(0)273980
 Email: dg.Nea@nea.go.ke

Kasarani near Seasons
 P.O. Box 25780-00100
 NAIROBI

When replying, please quote:

NEA/FIN/FIN/CONF/VOL.VI/ (42)

28th August, 2024

The Principal Secretary
 Ministry of Labour and Social Protection
 State Department of Labour Skills
 P.O. Box 40326-00100
 NAIROBI

Attn. CPA Amos O. Omari

INTER-ENTITY TRANSFER AND AIA COLLECTION LETTER

Reference is made to your letter ML&SP/L/1/10/ACC/GEN/VOL.3/49 dated 28th August, 2024.

The National Employment Authority confirms the amounts disbursed by 30th June 2024 as indicated in the table below.

CONFIRMATION OF AMOUNTS RECEIVED BY NATIONAL EMPLOYMENT AUTHORITY AS AT 30 TH JUNE 2024						
Reference No	Date Disbursed	Amounts Disbursed by National Employment Authority as at 30 th June 2024			Amount Received by NEA as at 30 th June 2024	Difference (Kshs) (F)=(D-E)
		Recurrent (Kshs (A))	Development (Ksh(b))	Inter-Ministerial (Kshs)©		
1	29 th June 2024	53,753,406	NIL	53,753,406	53,753,40	Nil
Total		53,753,406				

*hufad
 ALO
 S/ia*

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

Head of Accounts Department

Name: MARK MUSAMB' Signature: 

Date: 29/08/2024

We also confirm that we collected AIA of Kshs.161,750,000 as tabulated in sheet the sheet below: -

AIA collection by months Financial Year 2023/2024

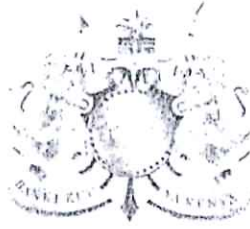
Month	Amount
July 2023	7,250,000
August 2023	14,750,000
September 2023	21,000,000
October 2023	21,000,000
November 2023	16,250,000
December 2023	6,750,000
January 2024	NIL
February 2024	23,325,000
March 2024	10,000,000
April 2024	8,000,000
May 2024	18,675,000
June 2024	14,750,000
Total	161,750,000



Edith Okoki (Mrs.)
DIRECTOR GENREAL

Encl

BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

August 13, 2024

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2860000, Fax: 3340192

CERTIFICATE OF BALANCES

Customer: 131180

STATE DEPT FOR LABOUR SKILLS DEVELOPMENT

Balance

Date: 30-Jun-24

Account No	Account Name	Currency	Balance
1000303166	REC-STATE DEPT LABOUR SKILLS DEV	KES	69,593,778.20
1000303174	DEV-STATE DEPT LABOUR SKILLS DEV	KES	58,956,694.65
1000303198	DEP-STATE DEPT LABOUR SKILLS DEV	KES	42,451,655.70
1000303204	CBK165-STATE DEPT LABOUR SKILLS DEV	KES	0.00
1000320467	KENYA YOUTH EMP OPP PROJ ACCOUNT A	KES	0.05
1000744348	NATIONAL YOUTH OPPORT TOWARDS ADVAN	KES	0.00


Micah Nabori
Authorised Signatory
Banking Services Division


Joyce Nasieku
Authorised Signatory
Banking Services Division

Noted
COO
22/8

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 2024 the board, consisting of..... assembled at the office of the..... at 10.00 a.m. on the

29th July 2024 and the following cash was produced: -

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

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.....30/6/2024.....

Cash on Hand	...	...	NIL...	...	...	Sh.
Bank Balance			18,854,835.30			

The Bank Certificate of Balance showed a sum of Shs.

(Shs...Eighteen Million, eight hundred and fifty four thousand, eight hundred and Cts Thirty

Standing to the credit of the account on 30th June 2024.

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.

Stephen N. Muthuma.....Chairman

Moses Muga..... Secretary

Patrick Mwangi Member
Members of the Board

Date 29th July 2024

REPUBLIC OF KENYA

DEPOSIT CASHBOOK

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 2024

The board, consisting of..... assembled at the office of the..... at 10.00 a.m. on the

29th July, 2024 and the following cash was produced: -

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

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	Nil	Sh.
Bank Balance	22,832,278.70							

The Bank Certificate of Balance showed a sum of Shs .Cts

(Shs...Twenty two million, eight hundred and thirty two thousand two hundred and seventy eight Cts seventy).

Standing to the credit of the account on 30th June 2024

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.

Members of the Board Date 29th July 2024

Stephen N. Muthuma.....Chairman

Moses Muga..... Secretary

Patrick Mwangi..... Member
Members of the Board

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 2024 The board, consisting of..... assembled at the office of the..... at 10.00 a.m. on the

29th July 2024 and the following cash was produced: -

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

It was observed that cheques amounting to Sh.154,964.....Cts 10.....

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	...	...	NIL	...	...	...	Shs.
Bank Balance	...	...	154,964	...	...	...	Sh. 10


The Bank Certificate of Balance showed a sum of Shs . Cts.


(Shs...One hundred fifty-four thousand Nine hundred and sixty-four Cts ten)

Standing to the credit of the account on 30th June 2023.

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.

Date: 29th July 2024

Stephen N. Muthuma..........Chairman

Moses Muga.......... Secretary

Patrick Mwangi.......... Member
Members of the Board

REPUBLIC OF KENYA

KYEOP

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 2024 The board, consisting of..... assembled at the office of the..... at 10.00 a.m. on the

29th July, 2024 and the following cash was produced: -

Notes	...	...	...	Sh.	.....
Silver	...	...	...	Sh.	.....
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.
Bank Balance	...	0.05....			Sh

The Bank Certificate of Balance showed a sum of Shs . Cts.

(Shs.....Cts.....Five cents.....)

Standing to the credit of the account on 30th June 2024.

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.

Date 29th July 2024.

Stephen N. Muthuma..... Chairman

Moses Muga..... Secretary

Patrick Mwangi Member
Members of the Board