

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

THE NATIONAL ASSEMBLY PAPDPS TATD	
DATE: 22 MAR 2023	DAY: Wed
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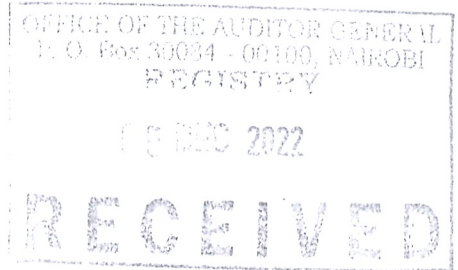
OF

THE AUDITOR-GENERAL

ON

MINISTRY OF LABOUR

**FOR THE YEAR ENDED
30 JUNE, 2022**



MINISTRY OF LABOUR

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2022

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

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1. KEY MINISTRY OF LABOUR INFORMATION AND MANAGEMENT

(a) Background information

The State Department for Labour was formed on May 2016 following the reorganization of Government. It was under the then Ministry of East African Community, Labour and Social Services prior to the reorganization of Government in 2016. A further reorganization of Government in 2021 created the The Ministry of Labour. The Ministry is represented by a Cabinet Secretary who is responsible for the general policy and strategic direction of the Ministry. The Ministry is administered by a Principal Secretary.

The accompanying financial Statements are for the Ministry of Labour.

The vision, mission and core function of the Ministry of Labour.

Vision

“A globally competetive workforce”

Mission

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

Mandates

Executive order no.1 of 2018 (Revised) on Organization of the Government of the republic of Kenya gives the mandates of the Ministry of Labour as follows:

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

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

Core values

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

(b) Key Management

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

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

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(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

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

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(d) Fiduciary Oversight Arrangements

- (i) Audit and finance committee activities-in process
- (ii) Parliamentary committee activities - on an adhoc basis as and when there is an issue to be addressed
- (iii) Development partner oversight activities. Only one Development Partner is in place

(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

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(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

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2. FORWARD BY THE CABINET SECRETARY

(a) SUMMARY OF THE BUDGET PERFORMANCE AGAINST ACTUAL AMOUNTS
FOR 2020/22 FY BASED ON ECONOMIC CLASSIFICATION AND PROGRAMMES
Programme Expenditure Analysis by Economic Classification (Amount in KShs. Million)

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	Approved Budget			Actual Expenditure		
	2019/20	2020/21	2021/22	2019/20	2020/21	2021/22
Programme 1: Promotion of Best labour Practices						
Current Expenditure	557.31	570.14	597.39	549.76	580.20	542.54
Compensation of Employees	370.94	384.70	435.10	361.56	397.59	408.63
Use of Goods and Services	168.21	94.81	149.26	175.61	92.19	124.73
Grants and other Transfers	13.08	11.98	10.90	6.00	11.98	7.77
Other Recurrent	5.08	78.65	2.13	6.60	78.44	1.41
Capital Expenditure	56.46	50.00	66.89	54.36	39.44	54.43
Acquisition of Non-Financial Assets	56.46	50.00	66.89	54.36	39.44	54.43
Capital Grants to Government Agencies	-	-	-	-	-	-
Other Development	-	-	-	-	-	-
Total for Programme 1	613.77	620.14	664.28	604.12	619.64	596.97
Programme 2: Manpower Development, Employment and Productivity Management						
Current Expenditure	1,524.30	1,608.03	1488.79	1,501.83	1,548.32	1152.27
Compensation of Employees	132.22	139.56	149.92	126.89	83.08	148.60
Use of Goods and Services	70.63	39.81	376.18	61.90	37.84	234.46
Grants and other Transfers	1,318.74	1,420.94	962.69	1,311.24	1,420.94	769.21
Other Recurrent	2.71	7.72	-	1.80	6.46	-
Capital Expenditure	1,385.20	1,181.97	111.42	1,147.61	769.33	73.21
Acquisition of Non-Financial Assets	157.41	50.00	111.42	66.78	50.00	73.21
Capital Grants to Government Agencies	25.00	1,040.97	-	25.00	676.54	-
Other Development	1,202.79	91.00	-	1,055.84	42.79	-
Total for Programme 2	2,909.50	2,790.01	1600.21	2,649.44	2,317.65	1225.48
Programme 3: General Administration, Planning and Support Services						
Current Expenditure	564.41	457.28	441.15	549.04	432.23	433.43
Compensation of Employees	163.16	169.28	184.71	151.99	152.40	182.03
Use of Goods and Services	397.80	73.67	253.62	395.85	66.67	251.40
Grants and other Transfers	-	-	-	-	-	-
Other Recurrent	3.44	214.33	2.82	1.20	213.16	-

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Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial Assets						
Capital Grants to Government Agencies						
Other Development						
Total Programme 3	564.41	457.28	441.16	549.04	432.23	433.43
Total Vote 1184	4,087.67	3,867.43	2,705.64	3,802.61	3,369.52	2257.92

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(b) KEY ACHIEVEMENTS FOR 2021/2022 FY

THEMATIC AREA	KEY ACHIEVEMENTS FOR 2021/22 FY
Promotion of Harmonious labour relations	<ul style="list-style-type: none"> • The Draft National Wages and Remuneration Policy was finalized, validated by stakeholders with support from ILO and Draft is awaiting submission to Cabinet. • Kenya successfully hosted two meetings of African Regional Labour Administration Centre (ARLAC) ARLAC in the year 2021/2022 FY; these include: The 17th Committee of Senior Officials of ARLAC held at Sarova White Sands, Mombasa from 22nd and 24th November, 2021 and the Working Party Meeting on Amendment of ARLAC Agreement and Rules of Procedures of ARLAC Governing Council held in Nairobi from 27th to 30th September, 2022. This is part of the reengineering of the African Regional Labour Administration Centre (ARLAC). The ARLAC has a membership of 19 Anglophone Countries from Africa. The main objectives of ARLAC is to provide training for officials at all levels of the labour administration system; provide consultancy and advisory services directed towards strengthening labour administration systems in member countries; undertake studies and research in all aspects of labour administration; and provide information services for the benefit of member countries. <p>Kenya assumed leadership position as Vice-Chair of the Governing Council and Chair of the Committee of Senior Officials and is leading the Re-engineering process of ARLAC. Through ARLAC, capacity building of 14 Labour Administrators has been undertaken in various courses. The capacity building also took into consideration training of social partners.</p> <ul style="list-style-type: none"> • Established a Secretariat for the ADR Mechanism and held a capacity building meeting virtually on benchmarking with the South African ADR. However, the ADR regulations were not developed, sensitization on ADR and induction of the appointed conciliators were not carried out due of resources. <p>The Cabinet Secretary Gazetted 11 Wages Councils, including the planned three (3) Wages Councils, on 17th September, 2021 (Kenya Gazette No. Vol. CXXIII No. 193) and on 8th October, 2021 (Gazette Kenya Gazette No. Vol. CXXIII No. 208) to guide in the fixation of terms and condition of employment in these sectors. The Wages Councils were not operationalized due to pending court cases in the Labour and Employment Relations Court as well as the Machakos High Court.</p>

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THEMATIC AREA	KEY ACHIEVEMENTS FOR 2021/22 FY
	<ul style="list-style-type: none"> • Launch the Country Decent Work Country Programme (DWCP) 2021-2024 on the 17th November, 2021 with support from ILO. The DWCP is an important vehicle for resource mobilization and implementation of the targeted programmes for promotion of Social Protection, Social Dialogue and Employment. • Processed all 7953 reported Labour disputes where 6,394 of these disputes were resolved, while resolution of the remaining 1,559 disputes is in progress • Carried out 8,131 Labour inspections on wages, terms and conditions of employment • Held 7 meeting with Social Partners to address emerging labour issues including the National Labour Board and Agriculture and General Wages Councils • Trained a total of 155 officials representative of Social Partners and other stakeholders and 71 Labour Inspectors to promote effective compliance with labour laws through ILO • Attested a total of 49,863 Foreign Contracts within two days of submission and beneficiaries' secured employment abroad. • Initiated the review of the National policy on elimination of child Labour and action plan (Drafts prepared to be finalized in 2022/23 FY) • Established/revived 4 County Child Labour Committees in the following 4 Counties: Kwale, Kajiado, Nairobi and Bungoma <p>Trained 30 Labour inspectorate officers on child labour issues and held Sensitization forums in 4 Regions (Nairobi, Nyanza, Coast and Rift Valley) on Elimination of Child Labour to stakeholders.</p>

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THEMATIC AREA	KEY ACHIEVEMENTS FOR 2021/22 FY
Promotion of Occupational Safety and Health (OSH)	<ul style="list-style-type: none"> • To improve occupational safety and health in Manufacturing, Agriculture and Construction sectors 13,473 MSME workers were trained on occupational safety and health • To Mainstream Basic Occupational Health Services (BOHS) in the Universal Health Care 43 healthcare workers in two level 5 hospitals ;(23 healthcare workers in Kisumu and 20 healthcare workers in Kericho) Sensitized on mainstreaming Basic Occupational Health Services (BOHS) in the Universal Health Care • Carried out health and safety inspections of 2,476 workplaces in the four sectors under the Big Four initiative (Manufacturing, Food security, Health and Housing) for compliance with health and safety regulations • Carried out 18,549 examinations of hazardous industrial plant and equipment to access safety of equipment to minimize hazard associated with their use <p>Carried out 135,059 medical examinations of workers in hazardous occupations in various workplaces to monitor exposure to occupational illnesses and identify occupational diseases</p> <ul style="list-style-type: none"> • Investigated 57 out of the 104 reported fatal occupational accidents to identify causes and prevent recurrence
	<ul style="list-style-type: none"> • Construction of National Occupational Safety and Health Institute (Phase 1) – The Project was allocated Kshs. 30 million in 2021/22 FY to clear a pending bill incurred in 2020/21 FY amounting to Kshs.26,165,054. The following works were undertaken; ppartitioning of the Institute, Mineral Fibre Acoustic ceiling and paint work and mechanical works. They're pending works which include: structural cabling, procurement of standby generator, boiler and incinerator. Frequent budget cut has delayed the completion of this project making it difficult to realize its intended purpose. The allocation of Kshs. 106.36 million in 2022/23 FY will be used to carry out the pending works.

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THEMATIC AREA	KEY ACHIEVEMENTS FOR 2021/22 FY
Regulation of Trade Unions	<ul style="list-style-type: none">• Inspected 449 Trade Union books of account and records to ensure proper accountability of the trade union funds <p>Updated 80 trade union membership records to ensure compliance in filing annual returns of the Trade Unions</p>

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THEMATIC AREA	KEY ACHIEVEMENTS FOR 2021/22 FY
National Human Resource Planning and Development	<ul style="list-style-type: none"> • Launched and disseminated the Kenya Standards of Industrial Classification (KeSIC) document; • Kenya National Occupational Classification of Standards (KNOCS) was revised and it is in the finalization stage; • Produced 4 Quarterly Job Opportunity Analysis (JOA) involves computation of Job Opportunity Indices for various economic sectors and occupations, which provide the structure and dynamics of the labour market at short intervals. The Reports provided information on the skills and occupation in high demand and posted in the KLMIS; • The International Standard of Industrial Classification (ISIC) was domesticated where the Kenya Standard of Industrial Classification (KeSIC) Rev. 4 was prepared and launched. The KeSIC provides codes that will facilitate classification of economic activities in Kenya; • The Enterprise Based Skills Survey was initiated covering 46 Counties. The Employer Skills and Occupations Survey 2022 is expected to generate data on types of skills and occupations demanded in the economy; identify skills and occupations shortages; provide information on skills and skill gaps that exist, in terms of cognitive and technical (including entrepreneurial and business skills) and socio-emotional skills; and Identify prevalent and hard-to-fill occupations in the economy.

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THEMATIC AREA	KEY ACHIEVEMENTS FOR 2021/22 FY
Productivity Management	<ul style="list-style-type: none"> • Developed a Framework and tools for productivity measurement in both the public and private sectors in collaboration with SRC and KNBS; • Towards productivity promotion, measurement and improvement in the country, national and sectoral productivity indices for 17 sectors of the economy were produced as per the International Standard of Industrial Classification Rev.4; • Carried out productivity diagnostic studies in eight (8) firms which include: Textile and Apparel firms (2), Grain Milling (2), Tea Factories (2), Dairy Factories (2) and Tea factories (2) to identify areas of improvement under the Productivity Improvement Programme (PIP); • Trained 243 employees on productivity improvement measures in the following sub-sectors (Micro, Small and Medium enterprises -77 employees, Dairy sub-sector-22 employees, Tea sub-sector-34 employees, Grain milling- 71 employees and Textile sub-sector-5 employees); • Developed and deployed measures for productivity improvement in 21 firms in the three sub-sectors as follows (Micro, Small and Medium Enterprises (13), Grain Milling (2), Tea -subsector (2) Dairy sub-sector (2), Textile and Apparel (2)); • Evaluated the impact of the measures deployed to improve productivity in 21 firms; • Carried out productivity promotion activities in two (2) professional and business bodies comprising of the, Cereal Millers Association and the United Grain Miller’s Association

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THEMATIC AREA	KEY ACHIEVEMENTS FOR 2021/22 FY
Industrial Skills Development	<ul style="list-style-type: none"> • Developed standards and guidelines for implementation of the Policy on Recognition of Prior Learning (RPL) both in the formal and informal sectors of the economy. The Policy was approved in March 2022 by the Cabinet. As part of the implementation of the Policy on Recognition of Prior Learning (RPL), NITA implemented a pilot programme where a total 60 candidates were successfully accessed and graduated on 6th of July, 2022. A full Programme roll out is planned in the month of August, 2022 targeting 8 counties and a total of 400 candidates are on target; • Trained 14,467 Youth and Women in Textiles and Apparels within the EPZ and other in textiles and apparels. In addition, to enhance skills possessed by workers in housing and construction industry the Authority trained 4,485 workers and assessed 42,192 workers in the Industry through Government Trade Test; • The Authority approved training of 45,324 workers in industry through the registered Training Provider;

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THEMATIC AREA	KEY ACHIEVEMENTS FOR 2021/22 FY
	<ul style="list-style-type: none"> • Coordinated the certification of 92,875 potential migrant workers in Homecare management and reviewed the curriculum on Homecare Management to equip Kenyan domestic workers with knowledge, skills, values and attitudes on homecare duties and operations both locally and abroad; • Trained 7,335 workers both in the Formal and informal sectors through the Authority industrial training centres. The increase was occasioned by the sponsorship from Hyundai Dream Centre project, Differently Talented Society of Kenya (DTSK) and KCB Foundation; • Engaged 15 graduates apprentices through Graduate Apprenticeship Programme, 25 Apprentices through Formal Apprenticeship Programme and 66 through indentured learners programme; • To provide trainees with practical work experience in the areas of specialization, 30,052 students and 5 lecturers were placed on industrial attachment to enable them gain hands-on experience in their areas of training. • The Authority assessed the competences of 132,268 persons through government trade test and assess and certified 34 persons through Recognition of Prior Learning; • Registered 205 new training providers for industrial training. The increase was attributed to the high demand from Homecare training providers; • Renewed registration of 668 Training Providers for industrial training and • enrolled 300 apprentices and indentured learners for training with various employers in the formal and informal sectors
Employment promotion	<ul style="list-style-type: none"> • Facilitated placement of 103,428 job seekers in employment locally and abroad (27,431 locally and 75,997 abroad);

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THEMATIC AREA	KEY ACHIEVEMENTS FOR 2021/22 FY
	<ul style="list-style-type: none"> • The National Employment Authority developed an Integrated Information Management System (http://neaims.go.ke) to facilitate provision of employment services, collection, storage and retrieval of labour market data. The system can support registration of job seekers, matching and placement; registration of employers and submission of returns; registration of recruitment agencies and internship). All the National Employment Processes have been automated; • Vetted and licensed 767 Private Recruitment Agencies involved in registration and placement of job seekers locally and abroad; • A National Labour Migration Policy developed to provide a framework for promotion of inclusive and sustainable development of the country through safe, orderly and productive labour migration. The Policy outlines strategies whose implementation to will enhance protection of Kenyan migrant workers. The Policy has been forwarded to Cabinet for approval; • A Draft Labour Migration Management Bill, 2022 developed validation and final Draft forwarded to Office of Attorney General for Legal drafting in May 2022 • Towards streamlining the operations of the Private Employment Agencies (PEA), an Inter-Ministerial Vetting Committee with representation from key government agencies was established to vet all the Private Employment Agencies in the country; • The Ministry in collaboration with the International Organization for Migration (IOM) has established an Oversight Mechanism and a Community Feedback Mechanism to facilitate continuous monitoring of Private Employment Agencies; A distress reporting mechanisms established through a Web Portal under NEAIMS and a Toll Free Line 0800222223 to report Migrant workers distress cases; • Towards Capacity Building of Private Employment Agencies, a total of 143 Private Employment Agencies (PEAs) have been trained on introductory International Recruitment Integrity, 23 PEAs enrolled in the International Recruitment Integrity System (IRIS) capacity building programme and 2 PEAs audited for compliance with international standards; •

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THEMATIC AREA	KEY ACHIEVEMENTS FOR 2021/22 FY
	<ul style="list-style-type: none"> • To promote employment and enhance protection of Kenyan Migrant Workers in countries of destination, Kenya concluded a Bilateral Labour Agreement (BLA) on 29th July, 2021 with the United Kingdom of Great Britain and Northern Ireland on recruitment of Health Care Worker. In addition, guidelines to operationalize the BLA and a web portal for recruitment of health care professional established at NEAIMS. By June 2022 a total of 2,295 nurses had expressed interest for employment in the UK; • The Bilateral Labour Agreement with the Government of Kingdom of Saudi Arabia and Government of State of Kuwait on Recruitment and Employment of Kenyan Workers have been finalized and approved by National Treasury and Office of Attorney General and forwarded to Host Countries for concurrence. Other draft BLAs on recruitment and employment of Kenyan migrant's workers awaiting negotiations with host countries include: United Kingdom for recruitment and employment workers; Oman, Jordan, Australia, Poland and Bahrain. All BLAs have been cleared by AG's office; • Guidelines for rights-based model BLA were developed to extend rights and protection to Migrant Workers. The right-based BLA was adopted by IGAD member states in October, 2021. In addition, a Model Bilateral Labour Agreement developed through a consultative process involving the Ministries of Labour and Foreign Affairs, Directorate of Immigration Services and the Office of the Attorney General. All new draft Agreements have been aligned to the model Bilateral Labour Agreement; • To enhance protection of the rights of migrant workers, the Cabinet approved the establishment of a Migrant Workers Welfare Fund in February 2021. 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 to the country. The National Treasury has approved the establishment of the Fund under the PFM Act, 2012. The benchmarking on best practices report has been prepared targeting Philippines, Sri-lanka, Vietnam and Nepal while feasibility and actuarial study is on-going • Equipping of the two Job Centres completed in Embakasi and Kasarani and jobseekers now can access information from the centres on-line;
	<ul style="list-style-type: none"> • The Draft National Internship Policy was finalized and forwarded to the National Treasury where comments were received and incorporated to the Draft Policy, which is awaiting discussions in Cabinet. Internship guidelines finalized and discussed with stakeholders. On-line portal to enable registration and placement of graduates in internship programme has been developed

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THEMATIC AREA	KEY ACHIEVEMENTS FOR 2021/22 FY
	<ul style="list-style-type: none"> Construction of the National Employment Promotion Centre (Kabete - As of 30th June, 2022 the Project was at 72.6% complete. The frequent budget cut has delayed the completion of this project making it difficult to realize its intended purposes. The Project was allocated Kshs. 98,169,425 in 2021/22 FY to continue with the remaining works and clear a pending bill amounting to Kshs. 33,003,846. The pending Bill was cleared but no works were undertaken as the Contractor abandoned the site sitting delay in payments. The balance of the allocation Kshs. 63 million was surrendered during supplementary II due to challenges with the contractor.
Policy, Planning and General Administrative Service	<ul style="list-style-type: none"> Developed the Draft Fourth Medium Term Plan 2022-2018 and the Chapter of the Fourth Medium Term Plan on Labour and Employment for the same period and forwarded to State Department for Planning; Carried out the Medium Plan Review of the Ministry Strategic Plan 2018-2022; The Ministry coordinated the Third Regional Ministerial Forum on Migration towards Harmonization of Labour Migration Policies in East and Horn of Africa from 28th March – 1st April, 2022.- The Regional Ministerial Forum comprising of eleven (11) countries (Kenya, Tanzania, Uganda, Burundi, Rwanda, Somalia, Ethiopia, Djibouti, Eritrea, Sudan and South Sudan).The objective of this forum is to enable a united approach on Safe, Regular and Humane Labour Migration. The Forum offers an opportunity to strengthen regional cooperation on pressing issues concerning labour migration governance in East and Horn of Africa (EHOA). Since the formation of the RMFM, Member States have made commendable progress in the implementation of the adopted Roadmap. The Third Regional Ministerial Forum was to provide an opportunity to the Heads of the Ministries and their technical delegations to strengthen regional cooperation on pressing issues concerning labour migration governance in East and Horn of Africa (EHOA); Coordinated the developed the National Policy on Labour Migration already submitted to Cabinet and Draft Labour Migration Management Bill 2022 submitted to Attorney General’s Office for legal drafting; Prepared the 2021/22 Performance Contract and Annual Workplan and Monitored their implementation; Investigated 5economic disputes referred to the Ministry by the Judiciary and Report submitted to the Employment and Labour Relations Court; Analyzed 336 Collective Bargaining Agreements (CBAs) and forwarded them to the Employment and Labour Relations Court (ELRC) for registration;

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THEMATIC AREA	KEY ACHIEVEMENTS FOR 2021/22 FY
	<ul style="list-style-type: none"> • Prepared Economic Position Papers to advice the Cabinet Secretary in Wage determination and the Wages Councils; • Identified skills gaps and trained Two hundred and Eight (208) officers-in various courses; • 619 members of staff out of the in-post of 726 set their individual targets in the Performance Appraisal System and appraised 392; • To address the variance in the authorized establishment, the Ministry has declared 259 vacancies to the Public Service Commission awaiting for advertisement • Recruited 247 officers to enhance capacity of the Ministry Staff

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

Overlapping Mandates

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

High unemployment rates

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

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

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

Oil, Gas and Minerals

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

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or OSH certificates. Such certifications are not offered by the TVET institutions in Kenya, posing further employment challenges to the graduates. Further, exploration and exploitation of these resources may lead to occupational hazards if not checked.

Green Jobs

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

The Changing Nature of the World of Work

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

(d) KEY RISK MANAGEMENT STRATEGIES

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

(e) LIST THE IMPLEMENTATION CHALLENGES AND RECOMMENDED WAY FORWARD

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

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

ii) Low Financial Resource Capacity - Inadequate funding in the sub-sector has led to inability to purchase of vehicles, and working tools and equipment especially for field office thus

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hindering effective implementation of its mandate of ensuring safe workplaces and adherence to the labour standards on terms and conditions of employment.

iii) Obsolete training equipment and dilapidated Industrial Training Centres - The five Industrial Training Centres (ITCs) managed by NITA were designed and established in the late 1970s and early 80s. With the exception of the NITA Athi River centre, the other four have outdated training equipment, which are not attractive to employers and employees for training due to evolution of technology over the years. Some of the machines are not functional and production of their spare parts has been overtaken by time. The training facilities are in a dilapidated state which calls for upgrading and revamping the centres with modern training equipment for them to remain relevant to the changing demands of the industry.

iv) Lack of Employable Skills among the youth - This is one of the major factors that contribute to unemployment in Kenya, especially among the youth. This is attributed to inflexible education and training curricula, which do not integrate provision of soft skills. It is reported that graduates from various training institutions often have inadequate capacity to perform their duties at the place of work, lack motivation, positive attitude towards work, patience and applied knowledge, requiring employers to invest significant resources in employee training.

v) Skills Mismatch - Weak linkages between industry and training and research institutions in Kenya has led to: skills mismatch between what is taught in training institutions and skills required by the industry; imbalance in the managerial-technical-support staff mix; weakened skills upgrading nexus between secondary, tertiary institutions, universities and the industry; development of curricula that is not in synch with labour market requirement; challenges in practical application of the skills acquired by graduates at the workplace; and weak institutional frameworks for addressing skills mismatch. Skills mismatch also leads to low productivity and employment.

vi) Lack of up-to-date Labour Market Information - Kenya has developed a Labour Market Information System mainly to address the longstanding challenge of inadequate information that can inform policy decision making. However, the system faces the risk of being redundant due to lack of a framework and weak collaboration between institutions in sharing of the requisite information.

vii) Outdated Training Standards - Frequent changes in technology has led to respective changes in industry needs thus making the available training standards, programmes and curricula ineffective in addressing these changes.

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

ix) Unregulated Labour Migration - Labour migration from Kenya is largely unregulated and involves numerous public sector agencies resulting to duplications and weakening of efforts to coordinate the migration. This has made it difficult to monitor these migrants in foreign countries most of who face numerous challenges, especially in respect to the terms and conditions of employment and protection of fundamental principles and rights at work.

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

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

Way forward

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

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

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

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

Simon Kiprono Chelugui, EGH

Cabinet Secretary

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3. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES

Introduction

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

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

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

Progress on attainment of Strategic Objectives

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

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

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<p>Labour Development, Employment and Productivity Management</p>	<ul style="list-style-type: none"> • Provide policy guidance on national human resource planning, development and utilization; • Ensure adequate supply of relevant skills to industry; • Develop, implement and review labour market policies, legislation and programmes for employment and sustainable job creation; and • Promote productivity awareness, improvement, measurement and enhancement of competitiveness 	<p>Optimal human resources, utilization and competitive workforce</p>	<ul style="list-style-type: none"> • No. of Job Opportunity Analysis (JOA) prepared and disseminated • Domesticated International Standards for Industrial Classification (ISIC) 2008 • Number of job seekers placed in employment locally and abroad • No of migrant workers taken through pre-departure training • No. of persons engaged in industry trained in relevant industrial skills • No. of candidates assessed for competencies in various trades • No. of Occupational Competence Standards (OCS) for Trade Testing developed/ reviewed • No. of youth completed Job Specific Skills Training (JSST) • No. of Master Craftsmen assessed and certified workers. • No. of companies implementing productivity improvement programme • No. of Manufacturing Small and Medium Enterprises (SMEs) operators trained on productivity improvement • National and sectoral productivity indices for key sectors of the economy produced 	<ul style="list-style-type: none"> • Carried out quarterly Job Opportunity Analysis (JOA) where 359,524 job vacancies were declared over the period under review; • Domesticated the International Standards for Industrial Classification (ISIC) 2008 to facilitate classification of industries in the Kenyan economy and for international comparability • Facilitated placement of 160,422 job seekers in employment locally and abroad • Pre-departure training offered to 86,798 potential Kenyan migrant workers to acquaint and equip them with knowledge, skills, attitude and values to enable them cope with new work environment in host countries • Trained 136,726 persons engaged in industry in relevant industrial skills against a target of 123,000; • Assessed 173,084 candidates for competencies in various trades and certified under the Government Trade Test Scheme against a target of 176,500; • Reviewed/developed 40 Occupational Competence Standards (OCS) for Trade Testing to facilitate upward career mobility of workers in informal sector (25 already gazetted) • A total of 33,549 youth completed the Job Specific Skills Training (JSST) and apprenticeship in various trades across the country, out of which 60% got jobs or are self-employed at least six months after training • Upgraded and certified 1,061 Master Craftsmen and recruited 18,209 Master Craftsmen to train informal sector workers. • Developed recognition of Prior Learning (RPL) Framework to enable formalization and recognition of skills acquired outside the formal training system and certified 37 candidates. • Carried out diagnostic studies in the Tea and Textile sectors to establish their productivity levels thus facilitating implementation of productivity improvement programme • Towards productivity promotion, measurement and improvement in the country, national and sectoral productivity indices for 17 sectors of the economy were produced as per the International Standard of Industrial Classification Rev.4.
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<p>General Administration, Planning and Support Services</p>	<p>To improve effective delivery of services</p>	<p>Effective service delivery</p>	<ul style="list-style-type: none"> • No. of Policies developed • No. of legal instruments • No. of Officers recruited 	<ul style="list-style-type: none"> • Developed the National Policy on Labour Migration submitted and approved by National Development Implementation Committee (NDITC) awaiting approval by the National Development Implementation and Communication Committee (NDICC) • Developed Labour Migration Management Bill and submitted it to the Attorney General's Office for drafting; • Amended Section 29 of the Employment Act, 2007 to include maternity leave for parents adopting children; • Investigated 30 economic disputes referred to the Ministry by the Judiciary; • Analyzed 766 Collective Bargaining Agreements (CBAs) and forwarded them to the Employment and Labour Relations Court (ELRC) for registration
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4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

1. 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 development of:

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

2. Environmental performance

The 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 its public institutions such National Industrial Training Authority (NITA). National Social Security Fund as well participates in tree planting exercise.

3. Employee welfare

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

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

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

4. Market place practices-

The state department has put efforts in:

a) Responsible competition practice through.

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

b) Responsible Supply chain and supplier relations

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

5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer for a National Government entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the Ministry of Labour is responsible for the preparation and presentation of the Ministry's financial statements, which give a true and fair view of the state of affairs of the Ministry of Labour for and as at the end of the financial year ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Ministry of Labour; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Ministry of Labour; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the Ministry of Labour accepts responsibility for the Ministry's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the Ministry of Labour's financial statements give a true and fair view of the state of Ministry's transactions during the financial year ended June 30, 2022, and of the Ministry of Labour's financial position as at that date. The Accounting Officer in charge of the **Ministry of Labour** further confirms the completeness of the accounting records maintained for the State Department, which have been relied upon in the preparation of the Ministry's

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financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The Ministry of Labour's financial statements were approved and signed by the Accounting Officer on 30.9. 2022.



Principal Secretary

Name: Eng. Peter K. Tum, C.B.S



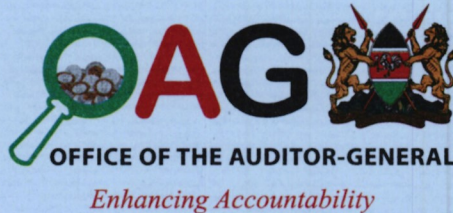
Deputy Accountant General

Name: Ernest A. Lukayu

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REPORT OF THE AUDITOR-GENERAL ON MINISTRY OF LABOUR FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

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

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

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, 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

Qualified Opinion

I have audited the accompanying financial statements of Ministry of Labour set out on pages 36 to 63, which comprise the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and

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

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Ministry of Labour as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Unsupported Balances

The statement of assets and liabilities reflects balances of Kshs.65,607,134 and Kshs.57,426,499 in respect of accounts receivable and accounts payable which as disclosed in Notes 11 and 12 to the financial statements represent deposits and salary advances and foreign missions, respectively. However, the schedules to support the balances were not provided for review.

In the circumstances, the completeness and accuracy of the balances as at 30 June, 2022 could not be confirmed.

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

Emphasis of the Matter

Budgetary Control and Performance

The summary statement of appropriation for both recurrent and development expenditure combined indicates a final receipts budget of Kshs.2,705,640,133 against actual receipts of Kshs.2,259,445,101 leading to under collection of Kshs.446,195,032 or 16% of the approved budget. Similarly, the Ministry spent a total of Kshs.2,257,924,241 against the actual receipts of Kshs.2,259,445,101 leading to an under expenditure of Kshs.1,520,860 of the actual receipts.

The underfunding and the resultant underperformance may have affected the planned activities and programmes which impacted negatively on effective service delivery to the public.

Key Audit Matters

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

Other Matters

Unresolved Prior Year Matters

Various prior year audit issues remained unresolved as at 30 June, 2022. Management did not provide reasons for the delay in resolving prior year audit issues.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Stalled Construction of the National Employment Promotion Centre

The project was awarded to a local contractor on 15 May, 2015 at a contract sum of Kshs.442,723,947 and was for a duration of seventy-eight (78) weeks. However, the total amount certified and paid as at the time of the audit was Kshs.244,023,001 implying that the project may have stalled. Further, physical verification done in November, 2022 revealed that the contractor had abandoned site.

In the circumstances, the value for money realized from the expenditure of Kshs.244,023,001 could not be confirmed.

2. Stalled Construction of the Research Institute Office Complex for the Directorate of Occupational Safety and Health Sciences

The project was awarded to a local contractor on 3 May, 2019 at a contract sum of Kshs.114,039,118 and was for a duration of thirty-two (32) weeks. However, the total amount certified as at the time of the audit was Kshs.95,291,477 implying that the project may have stalled. Further, there was an irregular variation of contract sum from Kshs.114,039,118 to Kshs.140,170,548 by an additional amount of Kshs.26,131,430 representing 23% variation contrary to the provisions of Section 139(4)(b) of the Public Procurement and Asset Disposal Act, 2015 which caps contract variation at 15%.

Physical verification done in September, 2022 revealed that the works were at 87% level of completion and had stalled as a result of non-payment of dues to contractors.

In the circumstances, the value for money realized from the expenditure of Kshs.95,291,477 could not be confirmed. Further, Management was in breach of the law.

3. Stalled Construction of Works at the National Employment Authority

The project was awarded to a local contractor on 3 June, 2019 at a contract sum of Kshs.14,587,615 and was for a duration of 24 weeks. However, the total amount certified and paid as at the time of audit was Kshs.11,170,000 implying that the project may have stalled. Further, project progress reports, minutes of final inspection, project handover minutes and certificates of practical completion were not provided for audit review.

In the circumstances, the value for money realized from the expenditure of Kshs.11,170,000 could not be confirmed.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for 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 a Functional Audit Committee

The Ministry did not have an active Audit Committee contrary to the provisions of Section 73(1) and (5) of the Public Finance Management Act, 2012 which requires every public entity to have arrangements in place for internal audit function for the purpose of carrying out in-depth reviews of Management operations and internal controls.

In the circumstances, the Ministry did not benefit from the assurance and advisory services from the internal audit function as well as oversight from the Audit Committee.

2. Incomplete Fixed Assets Register

Annex 4 to the financial statements reflects a list of fixed assets with a total balance of Kshs.355,181,084 as at 30 June, 2022. However, review of the balance revealed that the Ministry's land, ICT equipment and nine (9) motor vehicles had not been valued and the resulting values included in the balance. Further, the fixed assets register provided

was incomplete where some assets lacked corresponding values, dates of purchase and details of physical locations making it difficult to carry out verification. In addition, it was noted that most assets had not been labelled for identification, control, traceability and ease of verification and that the Ministry was in possession of various parcels of land and motor vehicles whose ownership documents were not provided for review.

In the circumstances, the ownership and existence of the fixed assets balance of Kshs.355,181,084 as at 30 June, 2022 could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

Those charged with governance are responsible for overseeing the Ministry'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

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error,

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

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

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

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


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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

20 December, 2022

MINISTRY OF LABOUR
Reports and Financial Statements
For the year ended 30, June 2022.

7. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2022

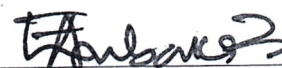
DESCRIPTION	Note	2021- 2022	2020-2021
RECEIPTS		Kshs	Kshs
Transfers from National Treasury	1	2,252,934,501	2,675,623,516
Proceeds from Sale of Assets	2	5,509,600	6,922,150
Other Revenues	3	1,001,000	1,000,000
TOTAL REVENUES		2,259,445,101	2,683,545,666
PAYMENTS			
Compensation of Employees	4	739,266,075	677,627,214
Use of goods and services	5	610,601,270	530,025,407
Transfers to Other Government Units	6	775,207,026	1,218,160,126
Other grants and transfers	7	1,765,676	2,084,938
Social Security Benefits	8	1,414,364	3,300,551
Acquisition of Assets	9	129,669,831	97,773,623
TOTAL PAYMENTS		2,257,924,241	2,528,971,859
SURPLUS/DEFICIT		1,520,860	154,573,807

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Ministry of Labour financial statements were approved on 30.9.2022 and signed by:



Principal Secretary

Name: Eng. Peter K. Tum, C.B.S



Deputy Accountant General

Name: Ernest A. Lukayu

ICPAK Member Number 4150

MINISTRY OF LABOUR
Reports and Financial Statements
For the year ended 30, June 2022.

8. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2022

MINISTRY OF LABOUR
STATEMENT OF ASSETS AND LIABILITIES

	Note	2021- 2022	2020-2021
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10A	121,834,950	194,079,153
Cash Balances	10B	-	-
Total Cash And Cash Equivalents		121,834,950	194,079,153
Accounts Receivables - Outstanding Imprest and Clearence Accounts	11	65,607,134	15,792,889
TOTAL FINANCIAL ASSETS		187,442,084	209,872,042
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	12	57,426,499	50,864,072
NET FINANCIAL ASSETS		130,015,585	159,007,970
REPRESENTED BY			
Fund balance b/fwd	13	159,007,970	55,207,458
Prior year adjustments	14	(30,513,245)	(50,773,295)
Surplus/Defict for the year		1,520,860	154,573,807
NET FINANCIAL POSSITION		130,015,585	159,007,970

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Ministry of Labour financial statements were approved on 30.9.2022 2022 and signed by:

Principal Secretary

Name: Eng. Peter K. Tum, C.B.S

Deputy Accountant General

Name: Ernest A. Lukayu

ICPAK Member Number 4150

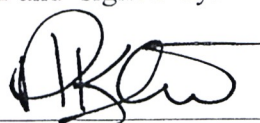
MINISTRY OF LABOUR
Reports and Financial Statements
For the year ended 30, June 2022.

9. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2022

MINISTRY OF LABOUR
STATEMENT OF CASH FLOW

	Note	2021- 2022	2020-2021
		Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from National Treasury	1	2,252,934,501	2,675,623,516
Other Revenues	3	1,001,000	1,000,000
		2,253,935,501	2,676,623,516
Payments for operating expenses			
Compensation of Employees	4	739,266,075	677,627,214
Use of goods and services	5	610,601,270	530,025,407
Transfers to Other Government Units	6	775,207,026	1,218,160,126
Other grants and transfers	7	1,765,676	2,084,938
Social Security Benefits	8	1,414,364	3,300,551
		2,128,254,410	2,431,198,236
Adjusted for:			
Prior Year Adjustments	14	(30,513,245)	(50,773,295)
Decrease/(Increase) in Accounts receivable: (outstanding imprest	15	(49,814,245)	19,776,679
Increase/(Decrease) in Accounts Payable: (deposits and retention	16	- 6,562,427	7,083,258
		51,916,028	221,511,922
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	5,509,600	6,922,150
Acquisition of Assets	9	(129,669,831)	(97,773,623)
Net cash flows from Investing Activities		(124,160,231)	(90,851,473)
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year	10A+B	194,079,153	63,418,704
Cash and cash equivalent at END of the year	10A+B	121,834,950	194,079,153

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Ministry of Labour financial statements were approved on 30.09. 2022 and signed by:



Principal Secretary

Name: Eng. Peter K. Tum, C.B.S



Deputy Accountant General

Name: Ernest A. Lukayu

ICPAK Member Number 4150

MINISTRY OF LABOUR
Reports and Financial Statements
For the year ended 30, June 2022.

10. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

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 Difference to Final Budget f=d/c %
RECEIPTS						
Exchequer releases	4,430,068,390	(1,732,528,257)	2,697,540,133	2,252,934,501	444,605,632	84%
Proceeds from Sale of Assets	6,300,000	-	6,300,000	5,509,600	790,400	87%
Other Receipts	1,800,000	-	1,800,000	1,001,000	799,000	56%
Total Receipts	4,438,168,390	(1,732,528,257)	2,705,640,133	2,259,445,101	446,195,032	84%
Payments						
Compensation of Employees	812,000,000	(42,237,623)	769,762,377	739,266,075	30,496,302	96%
Use of goods and services	971,520,413	(192,467,905)	779,052,508	610,601,270	168,451,239	78%
Transfers to Other Government	2,445,620,000	(1,476,933,269)	968,686,731	775,207,026	193,479,705	80%
Other grants and transfers	5,900,000	(1,000,000)	4,900,000	1,765,676	3,134,324	36%
Social Security Benefits	-	2,137,623	2,137,623	1,414,364	723,259	66%
Acquisition of Assets	203,127,977	(22,027,083)	181,100,894	129,669,831	51,431,063	72%
Grand Total	4,438,168,390	(1,732,528,257)	2,705,640,133	2,257,924,241	447,715,892	83%
Surplus/Deficit	-	-	-	1,520,860	1,520,860	

Notes:

- i. 44% uncollected other receipts was due to AIA projections for penalty charged on late filing of annual returns by the trade unions, who filed their returns in time.
- ii. The Ministry did not dispose obsolete assets.

MINISTRY OF LABOUR
Reports and Financial Statements
For the year ended 30, June 2022.

- iii. The 20% under - utilization of transfers to other government units is a result of under absorption of the Kenya Youth Employment and Opportunities project whose funding by the world bank is on reimbursement basis
- iv. The 64% under - utilization of other grants and transfers relates to scholarships and other educational benefits to the Ministry's labour attaché s children in four foreign missions of Saudi, Qatar, UAE and Geneva.

The Ministry of Labour financial statements were approved on 30.9. 2022 and signed by:



Principal Secretary

Name: Eng. Peter K. Tum, C.B.S



Deputy Accountant General

Name: Ernest A. Lukayu

ICPAK Member Number: 4150

MINISTRY OF LABOUR
Reports and Financial Statements
For the year ended 30, June 2022.

11. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

MINISTRY OF LABOUR

Budget execution - Recurrent - FY 2021/22

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=d-c	% of Utilisation Difference to Final Budget f=d/c %
RECEIPTS						
Exchequer releases	1,869,349,908	(38,429,988)	1,830,919,920	1,818,155,833	12,764,087	99%
Proceeds from Sale of Assets	6,300,000		6,300,000	5,509,600	790,400	87%
Other Receipts	1,800,000		1,800,000	1,001,000	799,000	56%
Total Receipts	1,877,449,908	(38,429,988)	1,839,019,920	1,824,666,433	14,353,487	99%
PAYMENTS						
Compensation of Employees	812,000,000	(42,237,623)	769,762,377	739,266,075	30,496,302	96%
Use of goods and services	486,850,213	7,362,095	494,212,308	462,006,587	32,205,722	93%
Transfers to Other Government Units	561,620,000		561,620,000	561,620,000	0	100%
Other grants and transfers	5,900,000	(1,000,000)	4,900,000	1,765,676	3,134,324	36%
Social Security Benefits		2,137,623	2,137,623	1,414,364	723,259	66%
Acquisition of Assets	11,079,695	(4,692,083)	6,387,612	5,734,917	652,695	90%
Grand Total	1,877,449,908	(38,429,988)	1,839,019,920	1,771,807,618	67,212,302	96%
Surplus/Deficit				52,858,815	(52,858,815)	

Notes:

- i. Underutilization of 34% on social security benefits is as a result on going contracts not yet matured.
- ii. 64% under - utilization of other grants and transfers relates to scholarships and other educational benefits to the Ministry's labour attaché s children in four foreign missions of Saudi, Qatar, UAE and Geneva.

MINISTRY OF LABOUR
Reports and Financial Statements
For the year ended 30, June 2022.

The Ministry of Labour financial statements were approved on 30.9. 2022 and signed by:



Principal Secretary

Name: Eng. Peter K. Tum, C.B.S



Deputy Accountant General

Name: Ernest A. Lukayu

ICPAK Member Number: 4150

MINISTRY OF LABOUR
Reports and Financial Statements
For the year ended 30, June 2022.

12. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

STATE DEPARTMENT OF LABOUR

Budget execution - Development - FY 2021/22

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Exchequer releases	2,560,718,482	(1,694,098,269)	866,620,213	434,778,669	431,841,544	50%
Total Receipts	2,560,718,482	(1,694,098,269)	866,620,213	434,778,669	431,841,544	50%
Payments						
Use of goods and services	484,670,200	(199,830,000)	284,840,200	148,594,683	136,245,517	52%
Transfers to Other Government Units	1,884,000,000	(1,476,933,269)	407,066,731	213,587,026	193,479,705	52%
Acquisition of Assets	192,048,282	(17,335,000)	174,713,282	123,934,914	50,778,368	71%
Grand Total	2,560,718,482	(1,694,098,269)	866,620,213	486,116,623	380,503,590	56%
Surplus/Deficit	-	-	-	(51,337,955)	51,337,955	

Notes:

- i. 50% undrawn exchequer is majorly due to under absorption occasioned by item (ii) below. KYEOP is financed by world bank on cash reimbursement basis, hence low expenditure translates to low or no reimbursements.
- ii. Underutilization of 48% on use of goods and services is because of late approval of programs and Covid 19 pandemic limiting official travel of officials of the KYEOP.

MINISTRY OF LABOUR
Reports and Financial Statements
For the year ended 30, June 2022.

iii. Underutilization of 48% on Transfers to other government units is as a result under absorption occasioned by item (ii) above. KYEOP is financed by world bank on cash reimbursement basis, hence low expenditure translates to low or no reimbursements.

The Ministry of Labour financial statements were approved on 30.9. 2022 and signed by:



Principal Secretary

Name: Eng. Peter K. Tum, C.B.S



Deputy Accountant General

Name: Ernest A. Lukayu

ICPAK Member Number:4150

MINISTRY OF LABOUR
Reports and Financial Statements
For the year ended 30, June 2022.

13. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Final Budget 30th June,2020	Actual on comparable basis 30th June,2020	Budget utilization difference
	Kshs	Kshs	Kshs
Promotion of the Best Labour Practice	664,283,004	593,198,908	71,084,096
Sub-programme 1:Promotion of harmonious industrial relations	361,112,114	298,945,396	62,166,718
Sub-programme 2:Promotion of Trade Unions	21,934,384	21,035,289	899,095
Sub-programme 3:Provision of Occupational Safety and Health	281,236,506	273,218,222	8,018,284
Manpower Development, Employment and Productivity Management	2,505,525,154	1,222,757,093	1,282,768,061
Sub-programme 1:Human Resource Planning & Development	413,770,857	241,023,585	172,747,272
Sub-programme 2:Provision of Industrial Skills	1,553,006,731	504,207,026	1,048,799,705
Sub-programme 3:Employment Promotion	474,651,913	414,210,006	60,441,908
Sub-programme 4:Productivity Promotion, Measurement & Improvement	64,095,653	63,316,476	779,177
General Administration Planning and Support Services	441,151,975	434,478,740	6,673,235
Sub-programme 1:Policy,Planning and General Administrative Services	441,151,975	434,478,740	6,673,235
TOTAL	3,610,960,133	2,250,434,741	1,360,525,392

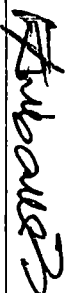
The Ministry of Labour financial statements were approved on 30-09, 2022 and signed by:

MINISTRY OF LABOUR
Reports and Financial Statements
For the year ended 30, June 2022.



Principal Secretary

Name: Eng. Peter K. Tum, C.B.S



Deputy Accountant General

Name: Ernest A. Lukayu

ICPAK Member Number: 4150

MINISTRY OF LABOUR
Reports and Financial Statements
For the year ended 30, June 2022.

12. ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Ministry of Labour

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

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

3. Reporting Currency

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

MINISTRY OF LABOUR
Reports and Financial Statements
For the year ended 30, June 2022.

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

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 Ministry of Labour.

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 Ministry of Labour or by the beneficiary.

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

During the year ended 30th June 2022, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

MINISTRY OF LABOUR
Reports and Financial Statements
For the year ended 30, June 2022.

iii) Other receipts

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

b) Recognition of payments

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

i) Compensation of Employees

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

ii) Use of Goods and Services

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

iii) Interest on Borrowing

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

iv) 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.

MINISTRY OF LABOUR
Reports and Financial Statements
For the year ended 30, June 2022.

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

vi) In-kind contributions

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

Vii) Third Party Payments

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

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 to the Financial Statements.

MINISTRY OF LABOUR
Reports and Financial Statements
For the year ended 30, June 2022.

Restriction on Cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2022, this amounted to Kshs 57,426,499 compared to Kshs 50,864,072 in prior period as indicated on note 12. There were no other restrictions on cash during the year.

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 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 retentions

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

MINISTRY OF LABOUR
Reports and Financial Statements
For the year ended 30, June 2022.

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 to provide a sense of the overall net cash position of the Ministry of Labour at the end of the year. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

g) Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2021 for the period 1st July 2021 to 30th June 2022 as required by Law and there were two supplementary adjustments to the original budget during the year.

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

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

MINISTRY OF LABOUR
Reports and Financial Statements
For the year ended 30, June 2022.

i) Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

j) Prior Period Adjustment

During the year, errors that have been corrected are disclosed under note to this Financial Statements 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 entity and another entity are subject to common control.

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

l) Contingent Liabilities

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

A contingent liability is:

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

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Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, The Ministry of Labour does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 7 of this financial statement is a register of the contingent liabilities in the year.

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13. NOTES TO THE FINANCIAL STATEMENT

1 Exchequer Releases

Description	2021- 2022	2020-2021
	Kshs	Kshs
Total Exchequer Releases for quarter 1	532,555,980	619,185,774
Total Exchequer Releases for quarter 2	532,053,588	564,357,490
Total Exchequer Releases for quarter 3	529,090,074	747,559,151
Total Exchequer Releases for quarter 4	659,234,860	744,521,101
TOTAL	2,252,934,501	2,675,623,516

2 Proceeds from Sale of Assets

Description	2021- 2022	2020-2021
	Kshs	Kshs
Receipts from the Sale of Inventories, Stocks and Commodities	5,509,600	6,922,150
TOTAL	5,509,600	6,922,150

3 Other Receipts

Description	2021- 2022	2020-2021
	Kshs	Kshs
Receipts from Administrative Fees and Charges - Collected as AIA	1,001,000	1,000,000
TOTAL	1,001,000	1,000,000

4 Compensation of Employees

	2021- 2022	2020-2021
	Kshs	Kshs
Basic salaries of permanent employees	433,299,475	416,911,581
Basic wages of temporary employees	10,524,817	16,125,252
Personal allowances paid as part of salary	291,348,049	235,410,271
Personal allowances paid as reimbursements	1,619,316	6,679,791
Employer Contributions Compulsory national health insurance schemes	2,474,419	2,500,319
TOTAL	739,266,075	677,627,214

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5 Use of Goods and Services

Description	2021- 2022	2020-2021
	Kshs	Kshs
Utilities, supplies and services	19,246,242	20,755,957
Communication, supplies and services	19,810,852	27,806,886
Domestic travel and subsistence	157,257,340	82,055,380
Foreign travel and subsistence	38,255,590	7,929,800
Printing, advertising and information supplies & services	15,674,703	7,879,399
Rentals of produced assets	208,076,591	241,606,348
Training expenses	14,313,690	9,705,558
Hospitality supplies and services	57,304,322	44,233,861
Insurance costs	177,279	276,184
Specialised materials and services	5,639,098	8,043,010
Office and general supplies and services	24,063,401	27,870,388
Other operating expenses	23,211,410	25,624,553
Routine maintenance – vehicles and other transport equipment	9,555,134	9,323,183
Routine maintenance – other assets	4,683,124	4,182,697
Fuel Oil and Lubricants	13,332,494	12,732,203
TOTAL	610,601,270	530,025,407

6 Grants and Transfers to other Government Entities

Description	2021- 2022	2020-2021
	Kshs	Kshs
Transfers to National Government entities		
Current Grants to Government Agencies and other Levels of Government	561,620,000	541,620,000
Capital Grants to Government Agencies and other Levels of Government	213,587,026	676,540,126
See attached list		
TOTAL	775,207,026	1,218,160,126

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

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

Description	2021- 2022	2020-2021
	Kshs	Kshs
Transfers to SAGAs and SCs	-	-
National Employment Authority	265,000,000	245,000,000
National Industrial Training Authority	504,207,026	967,160,126
Occupational Safety And Health Fund	6,000,000	6,000,000
TOTAL	775,207,026	1,218,160,126

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

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7 Other Grants and Transfers

Description	2021- 2022	2020-2021
	Kshs	Kshs
Scholarships and other educational benefits	1,765,676	2,084,938
Total	1,765,676	2,084,938

8 Social Security Benefits

Description	2021- 2022	2020-2021
	Kshs	Kshs
Government pension and retirement benefits	1,414,364	3,300,551
TOTAL	1,414,364	3,300,551

9. Acquisitions of Assets

Description	2021- 2022	2020-2021
	Kshs	Kshs
Non Financial Assets		
Purchase of Buildings		
Construction of Buildings	86,232,474	86,144,544
Refurbishment of Buildings	2,323,174	5,137,303
Purchase of Vehicles and Other Transport Equipment	30,836,345	-
Purchase of Household Furniture and Institutional Equipment	-	74,919
Purchase of Office Furniture and General Equipment	6,918,468	3,495,698
Purchase of Specialised Plant, Equipment and Machinery	3,359,370	1,155,500
Research, Studies, Project Preparation, Design & Supervision		1,765,660
TOTAL	129,669,831	97,773,623

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10A: Bank Accounts

Name of Bank, Account No. & currency	Exc rate (if in foreign currency)	2021- 2022	2020-2021
		Kshs	Kshs
Central Bank of Kenya, 1000303166 , Recurrent Kes- State Department for Labour	1	40,922	23,452,990
Central Bank of Kenya, 1000303174, Development Kes -State Department for Labour	1	37,116,082	5,439,605
Central Bank of Kenya, 1000303198, Deposits Kes – State Department for Labour	1	57,426,499	50,864,072
Central Bank of Kenya, 1000320467,KShs - KYEOP	1	27,251,447	114,322,486
Total		121,834,950	194,079,153

11: Accounts Receivable

Description	2021- 2022	2020-2021
	Kshs	Kshs
Government Imprests	-	1,370,089
Salary advances	295,046	250,561
District suspense		
Foreign Missions	65,312,088	14,172,239
TOTAL	65,607,134	15,792,889

12. Accounts Payable

Description	2021- 2022	2020-2021
	Kshs	Kshs
Other Liabilities	-	-
Deposits	57,426,499	50,864,072
System Required Liabilities A/cs	-	
TOTAL	57,426,499	50,864,072

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13. Fund Balance Brought Forward

Description	2021- 2022	2020-2021
Bank accounts	194,079,153	61,930,358
Cash in hand	-	1,488,346
Receivables - Outstanding Imprests	15,792,889	35,569,567
Payables - Deposits	(50,864,072)	(43,780,813)
TOTAL	159,007,970	55,207,458

14. Prior Year Adjustments

	Balance b/f FY 2020/2021 as per Financial statements	Adjustments	Adjusted Balance c/f FY 2021/2022	Adjustments FY 2019/2020
Description of the error	Kshs	Kshs	Kshs	Kshs
Bank account Balances	194,079,153	(28,892,595)	165,186,558	(13,715,382)
Cash in hand	-	-	-	(1,488,346)
Accounts Payables	(50,864,072)	-	(50,864,072)	-
Receivables	15,792,889	(1,620,650)	17,413,539	(35,569,567)
Others (<i>specify</i>)	-	-	-	-
	159,007,970	(30,513,245)	131,736,025	(50,773,295)

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

15.Changes In Receivables

Description	2021-2022	2020-2021
	Kshs	Kshs
Receivables As At 1 st July (A)	15,792,889	35,569,567
Receivables As At 30 th June (B)	65,607,134	15,792,889
(Increase)/ Decrease in Receivables (C=(B-A))	(49,814,245)	19,776,678

16. Changes In Payables – Deposits And Retentions

Description	2021-2022	2020-2021
	Kshs	Kshs
Payables As At 1 st July	50,864,072	43,780,813.00
Payables As At 30 th June	57,426,499	50,864,072.00
Increase/ (Decrease) In Payables	6,562,427	7,083,259

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17. Related party transactions:

Description	2021-2022	2020-2021
	ksh	ksh
Transfers to SCs and SAGAs	775,207,026	1,218,160,126
Transfers from related parties		
Transfers from Exchequer	2,252,934,501	2,675,623,516

18. Other Important Disclosures

18.1: Pending Accounts Payable (See Annex 1)

Description	balance b/f FY 2020/2021	Additions for the period	Paid during the year	Balance c/f FY2021/2022
	ksh	ksh	ksh	ksh
Construction of buildings	64,728,579		62,206,792	2,521,787
Construction of Civil works	1,830,575		1,830,575	
supply of Goods	2,916,661	1,694,210	2,916,661	1,694,210
Supply of Services	12,396,577	20,327,228	12,612,574	20,111,231
Total	81,872,392	22,021,438	79,566,602	24,327,228

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

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

18.4 External Assistance

Description	2021-2022	2020-2021
	Kshs	Kshs
External assistance received as loans and grants	186,297,123	173,112,478
Total	186,297,123	173,112,478

a) External assistance relating loans and grants

Description	2021-2022	2020-2021
	Kshs	Kshs
External assistance received as loans	186,297,123	173,112,478
Total	186,297,123	173,112,478

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b). Classes of providers of external assistance

Description	2021-2022	2020-2021
	Kshs	Kshs
International assistance organization	186,297,123.00	173,112,478

c). Purpose and use of external assistance

Description	2021-2022	2020-2021
	Kshs	Kshs
Use of goods and services	148,594,683	62,068,655
Acquisition of Assets	37,702,440	1,155,500
TOTAL	186,297,123	63,224,155

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19. PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITOR'S RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comment	Responsible Person to resolve the issue (Name and designation)	Status (Resolved / Not Resolved)	Timeframe (If applicable) / Is the issue to be resolved
1499.1 Construction of the National Employment Promotion Centre Kabete	1) Within sixty days upon adoption of this report, the Accounting Officer should institute elaborate mechanisms to ensure that the project proceeds as scheduled	1 The project has been allocated Ksh. 63M in the 2022/2023 FY	Senior Chief Finance Officer	Not resolved	work in progress
	2) The Auditor General should review the matter and report back to the National Assembly expeditiously on the progress status and elaborate mechanisms instituted by the Accounting Officer	2 The Accounting Officer has initiated process of terminating contract of the current contractor in order to procure a new contractor to complete the project since the current contractor is unwilling to continue with the work and is not on site	Head of Legal Services and Head of Supply Chain Management		
1490 Lack of Comprehensive Fixed Asset Register	1) Within three months of tabling and adoption of this report, the Accounting officer should submit the completed fixed asset register to the Auditor-General for review and reporting to the National Assembly	1 The Ministry is committed to undertaking the valuation of Assets exercise in the Financial Year 2022/23	State department for Housing and Head of Supply Chain Management (MOL)	Not resolved	work in progress
	2) The Accounting Officer must at all times ensure that he/she provides accurate records and other supporting documents pursuant to Section 9 (1) (e) of the Public Audit Act, 201	2. The Accounting Officer has ensured that he provides accurate records and other supporting documents pursuant to Section 9 (1) (e) of the Public Audit Act, 201			

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27. NITA	483,975.00	12/01/2022	0	483,975.00	0	Insufficient Funds
28. Eliud and Associates	1,893,522.00	21/06/2022	0	1,893,522.00	0	Insufficient Funds
29. Pago Airways Limited	157,840.00	16/12/2021	0	157,840.00	0	Insufficient Funds
30. Royal Media Services Ltd.	696,000.00	28/04/2015	0	696,000.00	696,000.00	Insufficient Funds
31. KALRO Dairy Research Institute	154,620.00	17/12/2021	0	154,620.00	0	Insufficient Funds
32. Government Advertising Agency	292,106.25	01/03/2022	0	292,106.25	0	IFMIS Receipt system error
Sub-Total				20,111,231.65	3,217,787	
Grand Total				24,327,228.65	3,317,787	

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ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES-NONE
ANNEX 2 – ANALYSIS OF PENDING STAFF PAYABLES-NONE
ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f	Additions during the year	Disposals during the year	Historical Cost c/f
	(Kshs)			(Kshs)
Land			-	
Buildings and structures	201,922,127	88,555,648		290,477,775
Transport equipment	0	30,836,345		30,836,345
Office equipment, furniture and fittings	12,914,116	6,918,468		19,832,584
ICT Equipment, Software and Other ICT Assets				
Other Machinery and Equipment	10,675,010	3,359,370		14,034,380
Heritage and cultural assets				
Intangible assets	0			
Total	225,511,253	129,669,831	-	355,181,084

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ANNEX 5 – LIST OF PROJECTS IMPLEMENTED BY THE MINISTRY OF LABOUR

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

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ANNEX 6 – LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE MINISTRY OF LABOUR

Ref	SC, SAGA or Public Fund's name	Principal activity of the entity	Accounting Officer	Amount transferred during the year	Inter- entity reconciliations done?(yes/no)
1	National Social Security Fund (NSSF)	Social Security benefits	Principal Secretary - Ministry of Labour	Nil	N/A
2	National Industrial Training Authority (NITA)	Developing industrial training curricula, integrating labour market information into skills development.	Principal Secretary - Ministry of Labour	KSh.504,207,026	Yes
3	National Employment Authority (NEA)	To provide for a comprehensive institutional framework for employment management.	Principal Secretary - Ministry of Labour.	Kshs.265,000,000	Yes

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	Occupational Safety	Impelement effective	Principal	Ksh.6000,000	Yes.
4	Occupational Safety And Health Fund (OSH)	systems for prevention of occupational accidents and diseases, carry out research on occupational safety and health and disseminate and promote occupational safety and health among employees	Secretary - Ministry of Labour		

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ANNEX 7 – CONTINGENT LIABILITIES REGISTER-NONE
ANNEX 8- REPORTS GENERATED FROM IFMIS

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

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



Trial Balance Comparison Report

Entity: 1184-State Department for Labour

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To ADJ2-21

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1420304 Registration of Trade Unions	0.00	1,001,000.00	0.00	1,000,000.00
1420309 Registration of Societies	0.00	0.00	0.00	0.00
1420300 Administrative Fees and Charges collected as AIA	0.00	1,001,000.00	0.00	1,000,000.00
1420601 Sale of Tender Documents	0.00	0.00	0.00	0.00
1420600 Receipts from Sale of Incidental Goods	0.00	0.00	0.00	0.00
1420000 Sales of Goods and Services	0.00	1,001,000.00	0.00	1,000,000.00
2110101 Basic Salaries - Civil Service	433,299,475.20	0.00	416,911,581.30	0.00
2110100 Basic Salaries - Permanent Employees	433,299,475.20	0.00	416,911,581.30	0.00
2110201 Contractual Employees	10,524,816.55	0.00	16,125,252.00	0.00
2110200 Basic Wages - Temporary Employees	10,524,816.55	0.00	16,125,252.00	0.00
2110301 House Allowance	158,192,512.15	0.00	122,507,738.75	0.00
2110306 Foreign Service Allowance (Overseas Addition)	40,558,743.05	0.00	42,598,112.00	0.00
2110307 Hardship Allowance	688,495.00	0.00	995,898.05	0.00
2110309 Special Duty Allowance	3,834,404.10	0.00	2,958,220.45	0.00
2110310 Top-up Allowance	0.00	0.00	0.00	0.00
2110311 Transfer Allowance	10,375,180.00	0.00	4,292,716.30	0.00
2110312 Responsibility Allowance	3,763,359.95	0.00	3,380,718.80	0.00
2110313 Entertainment Allowance	279,700.00	0.00	440,029.05	0.00
2110314 Transport Allowance	51,669,237.80	0.00	44,209,314.80	0.00
2110315 Extremous Allowance	4,402,133.10	0.00	3,208,618.45	0.00
2110317 Domestic Servant Allowance	962,395.00	0.00	597,165.75	0.00
2110318 n Practising Allowance	8,036,707.40	0.00	5,339,946.40	0.00
2110320 Leave Allowance	4,385,137.00	0.00	1,472,541.75	0.00
2110322 Risk Allowance	592,049.00	0.00	109,250.00	0.00
2110327 Ministerial Allowance	3,607,995.00	0.00	3,300,000.00	0.00
2110336 Car Purchase Allowance	0.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	291,348,048.55	0.00	235,410,270.55	0.00
2110401 Refund of Medical Expenses - Outpatient	299,766.35	0.00	2,041,293.30	0.00
2110402 Refund of Medical Expenses - Inpatient	1,319,549.90	0.00	4,138,509.45	0.00
2110403 Refund of Medical Expenses - Ex-Gratia	0.00	0.00	499,988.20	0.00
2110400 Personal Allowances paid as reimbursements	1,619,316.25	0.00	6,679,790.95	0.00
2110000 Wages and Salary Contributions	736,791,656.55	0.00	675,126,894.80	0.00
2120201 Employer Contributions to National Social and Health Insurance Scheme	2,474,418.50	0.00	2,500,318.85	0.00
2120200 Employer Contributions to Compulsory Health Insurance Schemes	2,474,418.50	0.00	2,500,318.85	0.00
2120000 Social Contributions	2,474,418.50	0.00	2,500,318.85	0.00
2210101 Electricity	9,833,515.35	0.00	10,999,173.00	0.00
2210102 Water and Sewerage Charges	8,355,316.40	0.00	8,857,034.25	0.00
2210103 Gas expenses	1,057,410.00	0.00	899,750.00	0.00
210100 Utilities, Supplies and Services	19,246,241.75	0.00	20,755,957.25	0.00
210201 Telephone, Telex, Facsimile and mobile Phone Services	15,806,776.15	0.00	22,160,517.25	0.00
2210202 Internet Connections	2,806,121.00	0.00	3,281,845.00	0.00
2210203 Courier & Postal Services	1,197,955.00	0.00	2,364,524.50	0.00
210200 Communication, Supplies and Services	19,810,852.15	0.00	27,806,886.75	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	28,864,836.50	0.00	22,594,288.35	0.00
2210302 Accommodation - Domestic Travel	66,869,349.25	0.00	22,432,144.30	0.00
210303 Daily Subsistence Allowance	61,095,553.15	0.00	37,607,513.50	0.00
210304 Sundry Items (e.g. airport tax, taxis, etc?)	260,736.00	0.00	148,548.00	0.00
2210307 Passage & Transfer Expenses	166,865.00	0.00	166,110.00	0.00
2210309 Field Allowance	0.00	0.00	0.00	0.00
210300 Domestic Travel and Subsistence, and Other Transportation Costs	157,257,339.90	0.00	82,948,604.15	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2210401 Travel Costs (airlines, bus, railway, etc.)	9,961,292.35	0.00	2,783,285.60	0.00
2210402 Accommodation	1,628,311.50	0.00	2,492,210.70	0.00
2210403 Daily Subsistence Allowance	26,500,561.30	0.00	2,046,478.40	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	165,425.00	0.00	25,000.00	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	38,255,590.15	0.00	7,346,974.70	0.00
2210502 Publishing & Printing Services	4,482,292.05	0.00	5,644,148.05	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	599,854.00	0.00	269,918.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	10,337,229.65	0.00	658,052.50	0.00
2210505 Trade Shows and Exhibitions	255,327.00	0.00	1,052,458.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	15,674,702.70	0.00	7,624,576.55	0.00
2210602 Payment of Rents and Rates - Residential	14,838,137.30	0.00	24,835,509.80	0.00
2210603 Rents and Rates - Non-Residential	193,238,454.00	0.00	217,025,659.90	0.00
2210600 Rentals of Produced Assets	208,076,591.30	0.00	241,861,169.70	0.00
2210701 Travel Allowance	4,974,762.05	0.00	4,186,780.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	498,888.00	0.00	588,673.00	0.00
2210703 Production and Printing of Training Materials	623,305.00	0.00	579,894.00	0.00
2210704 Hire of Training Facilities and Equipment	3,464,191.50	0.00	235,313.00	0.00
2210705 Field Training Attachments	0.00	0.00	56,140.00	0.00
2210706 Book Allowance	151,250.00	0.00	310,479.00	0.00
2210707 Project Allowance	0.00	0.00	97,647.00	0.00
2210709 Research Allowance	0.00	0.00	45,700.00	0.00
2210710 Accommodation Allowance	909,277.50	0.00	1,165,682.00	0.00
2210711 Tuition Fees Allowance	3,692,015.50	0.00	2,053,662.00	0.00
2210712 Trainee Allowance	0.00	0.00	68,288.00	0.00
2210700 Training Expenses	14,313,689.55	0.00	9,388,258.00	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	11,079,506.10	0.00	9,871,616.05	0.00
2210802 Boards, Committees, Conferences and Seminars	41,330,574.35	0.00	31,346,902.00	0.00
2210805 National Celebrations	185,500.00	0.00	58,200.00	0.00
2210808 Purchase of Coffins	50,000.00	0.00	203,800.00	0.00
2210809 Board Allowance	4,658,742.00	0.00	2,607,540.00	0.00
2210800 Hospitality Supplies and Servi	57,304,322.45	0.00	44,088,058.05	0.00
2210903 Plant, Equipment and Machinery Insurance	124,621.00	0.00	0.00	0.00
2210904 Motor Vehicle Insurance	52,657.50	0.00	276,184.00	0.00
2210900 Insurance Costs	177,278.50	0.00	276,184.00	0.00
2211001 Medical Drugs	497,960.00	0.00	9,800.00	0.00
2211002 Dressings and Other Non-Pharmaceutical Medical Items	58,101.00	0.00	0.00	0.00
2211004 Fungicides, Insecticides and Sprays	0.00	0.00	133,478.00	0.00
2211005 Chemicals and Industrial Gases	44,795.00	0.00	0.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	16,036.00	0.00	32,576.75	0.00
2211008 Laboratory Materials, Supplies and Small Equipment	1,337,879.00	0.00	1,617,850.00	0.00
2211009 Education and Library Supplies	1,045,991.95	0.00	2,797,116.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	774,739.00	0.00	517,918.20	0.00
2211016 Purchase of Uniforms and Clothing - Staff	1,772,396.50	0.00	2,693,499.00	0.00
2211020 Uniform and Clothing Allowances	91,200.00	0.00	195,820.00	0.00
2211021 Purchase of Bedding and Linen	0.00	0.00	44,953.00	0.00
2211023 Supplies for Production	0.00	0.00	0.00	0.00
2211000 Specialised Materials and Supp	5,639,098.45	0.00	8,043,010.95	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	17,026,566.20	0.00	18,143,863.50	0.00
2211102 Supplies and Accessories for Computers and Printers	6,674,878.65	0.00	8,537,311.75	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	361,956.00	0.00	1,146,413.00	0.00
2211100 Office and General Supplies and Services	24,063,400.85	0.00	27,827,588.25	0.00
2211201 Refined Fuels and Lubricants for Transport	13,295,693.65	0.00	13,815,591.65	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
1204 Other Fuels (wood, charcoal, cooking gas etc?)	36,800.00	0.00	16,611.00	0.00
2211200 Fuel Oil and Lubricants	13,332,493.65	0.00	13,832,202.65	0.00
2211301 Bank Service Commission and Charges	174,719.00	0.00	395,912.00	0.00
2211305 Contracted Guards and Cleaning services	16,676,899.85	0.00	15,554,044.35	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	456,720.00	0.00	137,035.00	0.00
2211307 Transport Costs and Charges (freight, loading/unloading, clearing and shipping charges)	190,224.50	0.00	48,128.85	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	25,821.00	0.00	1,880,000.00	0.00
2211310 Contracted Professional Services	5,687,025.60	0.00	7,804,935.40	0.00
2211399 Other Operating Expenses - Oth	0.00	0.00	0.00	0.00
2211300 Other Operating Expenses	23,211,409.95	0.00	25,820,055.60	0.00
2210000 Goods and Services	596,363,011.35	0.00	517,619,526.60	0.00
2220101 Maintenance Expenses - Motor Vehicles	9,555,134.15	0.00	9,323,183.35	0.00
2220100 Routine Maintenance - Vehicles	9,555,134.15	0.00	9,323,183.35	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	389,624.00	0.00	502,347.00	0.00
2220202 Maintenance of Office Furniture and Equipment	695,679.00	0.00	1,191,618.50	0.00
2220203 Maintenance of Medical and Dental Equipment	43,518.00	0.00	45,000.00	0.00
2220204 Maintenance of Buildings -- Residential	0.00	0.00	80,000.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	566,858.00	0.00	265,510.50	0.00
2220209 Minor Alterations to Buildings and Civil Works	268,142.00	0.00	208,130.00	0.00
2220210 Maintenance of Computers, Software, and Networks	2,653,996.00	0.00	1,820,091.00	0.00
2220212 Maintenance of Communications Equipment	65,307.00	0.00	70,000.00	0.00
2220299 Routine Maintenance - Other As	0.00	0.00	0.00	1,100,000.00
2220200 Routine Maintenance - Other Assets	4,683,124.00	0.00	4,182,697.00	1,100,000.00
2220000 Routine Maintenance	14,238,258.15	0.00	13,505,880.35	1,100,000.00
2620138 International Labour Organization	0.00	0.00	0.00	0.00
2620193 World Association of Private Employment Services	0.00	0.00	0.00	0.00
2620100 Membership Fees and Dues and Subscriptions to International Organizations	0.00	0.00	0.00	0.00
2620000 Grants and Other Transfers to International Organizations	0.00	0.00	0.00	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	561,620,000.00	0.00	541,620,000.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	561,620,000.00	0.00	541,620,000.00	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	213,587,026.10	0.00	676,540,125.90	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	213,587,026.10	0.00	676,540,125.90	0.00
2630000 Grants & Transfer To Other Govt. Units	775,207,026.10	0.00	1,218,160,125.90	0.00
2640101 Scholarships and other Educational Benefits - Secondary Education	1,670,468.70	0.00	2,084,938.00	0.00
2640104 Scholarships and other Educational Benefits -- Primary Education	95,207.00	0.00	0.00	0.00
2640100 Scholarships and other Educational Benefits	1,765,675.70	0.00	2,084,938.00	0.00
2640000 Other Transfers and Emergency Relief	1,765,675.70	0.00	2,084,938.00	0.00
2710102 Gratuity - Civil Servants	1,414,363.60	0.00	3,300,551.40	0.00
2710100 Government Pension and Retirement Benefits	1,414,363.60	0.00	3,300,551.40	0.00
2710000 Social Security Benefits	1,414,363.60	0.00	3,300,551.40	0.00
3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	86,232,474.00	0.00	86,144,544.25	0.00
3110200 Construction of Building	86,232,474.00	0.00	86,144,544.25	0.00
3110301 Refurbishment of Residential Buildings	2,191,761.00	0.00	4,951,200.00	0.00
3110302 Refurbishment of Non-Residential Buildings	131,413.00	0.00	226,102.50	0.00
3110300 Refurbishment of Buildings	2,323,174.00	0.00	5,177,302.50	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
3110701 Purchase of Motor Vehicles	30,836,345.00	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	30,836,345.00	0.00	0.00	0.00
3110901 Purchase of Household and Institutional Furniture and Fittings	0.00	0.00	74,919.00	0.00
3110900 Purchase of Household Furniture and Institutional Equipment	0.00	0.00	74,919.00	0.00
3111001 Purchase of Office Furniture and Fittings	2,195,268.00	0.00	3,495,697.50	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	4,723,200.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	6,918,468.00	0.00	3,495,697.50	0.00
3111111 Purchase of ICT Networking and Communication Equipment	2,664,858.00	0.00	0.00	0.00
3111112 Purchase of Software	694,512.00	0.00	1,155,500.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	3,359,370.00	0.00	1,155,500.00	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	0.00	0.00	1,725,660.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	0.00	0.00	1,725,660.00	0.00
3110000 Acquisition of Fixed Capital Assets	129,669,831.00	0.00	97,773,623.25	0.00
3520304 Sale of Goods and Fees for Services	0.00	5,509,600.00	0.00	6,922,150.00
3520300 Receipts from the Sale of Inventories, Stocks and Commodities	0.00	5,509,600.00	0.00	6,922,150.00
3520000 Receipts from Sales of Inventories	0.00	5,509,600.00	0.00	6,922,150.00
6530101 Ministry HQ Recurrent Bank A/C	40,922.05	0.00	23,452,989.60	0.00
6530111 District - Recurrent Bank A/c	0.00	0.00	0.00	0.00
6530100 Recurrent Bank Accounts	40,922.05	0.00	23,452,989.60	0.00
6530000 Recurrent Bank Accounts	40,922.05	0.00	23,452,989.60	0.00
6540101 Ministry HQ Development Bank A	37,116,081.70	0.00	5,439,605.45	0.00
6540100 Development Bank Accounts	37,116,081.70	0.00	5,439,605.45	0.00
6541121 Kenya youth Employment And Opportunities Project	27,251,447.05	0.00	114,322,486.00	0.00
6541100	27,251,447.05	0.00	114,322,486.00	0.00
6540000 Development Bank Accounts	64,367,528.75	0.00	119,762,091.45	0.00
6550101 Ministry HQ Deposit Bank A/C	57,426,499.05	0.00	50,864,072.00	0.00
6550100 Deposit Bank Accounts	57,426,499.05	0.00	50,864,072.00	0.00
6550000 Deposit Bank Account	57,426,499.05	0.00	50,864,072.00	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	295,046.00	0.00	250,561.00	0.00
6710100 Debtors & Advances - Employees	295,046.00	0.00	250,561.00	0.00
6710000 Domestic Debtors & Advances	295,046.00	0.00	250,561.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	0.00	0.00	1,370,089.00	0.00
6760100 Imprests	0.00	0.00	1,370,089.00	0.00
6760000 Government Imprests	0.00	0.00	1,370,089.00	0.00
6780101 General Suspense A/C	0.00	6,290,503.20	0.00	0.00
6780103 District Suspense A/c	71,602,591.40	0.00	14,172,239.00	0.00
6780100 Suspense & Clearance Account	71,602,591.40	6,290,503.20	14,172,239.00	0.00
6780000 Suspense & Clearance Account	71,602,591.40	6,290,503.20	14,172,239.00	0.00
6790102 Receiving Inventory A/C	0.00	0.00	0.00	0.00
6790100 Other Current System A/cs	0.00	0.00	0.00	0.00
6790000 Other Current Assets (System r	0.00	0.00	0.00	0.00
7310101 General Deposits	0.00	57,426,499.05	0.00	50,864,072.00
7310100 General Deposits Items	0.00	57,426,499.05	0.00	50,864,072.00
7310000 Deposits	0.00	57,426,499.05	0.00	50,864,072.00
7320001 PAYE	0.00	0.00	0.00	0.00
7320002 NHIF	0.00	0.00	0.00	0.00
7320003 House Rent	0.00	0.00	0.00	0.00
7320005 Income Tax	0.00	0.00	0.00	0.00
7320006 NSSF	0.00	0.00	0.00	0.00
7320007 Co-operatives	0.00	0.00	0.00	0.00
7320008 Insurances	0.00	0.00	0.00	0.00
7320009 Hire Purchases	0.00	0.00	0.00	0.00
7320010 Court Attachments	0.00	0.00	0.00	0.00
7320011 WCPS	0.00	0.00	0.00	0.00
7320012 Staff Welfare Associations	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
7320013 HELB Deductions	0.00	0.00	0.00	0.00
7320016 Mortgages	0.00	0.00	0.00	0.00
7320017 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320018 Salary Control Account	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320109 Hire Purchases	0.00	0.00	0.00	0.00
7320110 Court Attachments	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320114 Union Dues	0.00	0.00	0.00	0.00
7320115 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320118 Provident Fund	0.00	0.00	0.00	0.00
7320120 Staff Contribution	0.00	0.00	0.00	0.00
7320121 Salary Overpayment Refunds	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320124 3% Commission on Deductions	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	0.00	0.00	0.00
7320201 Contractors Retention Money	0.00	0.00	0.00	0.00
7320200 Other General Liabilities	0.00	0.00	0.00	0.00
7320402 Vat Withholding Tax	0.00	0.00	0.00	0.00
7320400 Withholding Taxes	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390102 Expense AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	0.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	0.00	0.00	0.00
7399900	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/cs	0.00	0.00	0.00	0.00
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	14,592,346,495.10	0.00	12,339,411,993.80
9910209 Remittances to Exchequer	98,123,856.00	0.00	67,610,611.00	0.00
Miscellaneous Revenue				
9910200 Exchequer Provisions	98,123,856.00	14,592,346,495.10	67,610,611.00	12,339,411,993.80
9910000 Provisions	98,123,856.00	14,592,346,495.10	67,610,611.00	12,339,411,993.80
9999999 Consolidated Fund	12,112,793,413.15	0.00	9,591,743,703.60	0.00
9999900	12,112,793,413.15	0.00	9,591,743,703.60	0.00
9990000 Opening Balance Reserves	12,112,793,413.15	0.00	9,591,743,703.60	0.00
Total	14,662,574,097.35	14,662,574,097.35	12,399,298,215.80	12,399,298,215.80

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

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



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1184-State Department for Labour

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	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	2,252,934,501.30	2,675,623,515.85
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	5,509,600.00	6,922,150.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	1,001,000.00	1,000,000.00
TOTAL RECEIPTS		2,259,445,101.30	2,683,545,665.85
PAYMENTS			
Compensation of Employees	12	739,266,075.05	677,627,213.85
Use of goods and Services	13	610,601,269.50	530,025,406.95
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	775,207,026.10	1,218,160,125.90
Other Grants and Transfers	16	1,765,675.70	2,084,938.00
Social Security Benefits	17	1,414,363.60	3,300,551.40
Acquisition of Assets	18	129,669,831.00	97,773,623.25
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		2,257,924,240.95	2,528,971,859.15
SURPLUS/DEFICIT		1,520,860.35	154,573,806.70

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Financial Position

Entity: 1184-State Department for Labour

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	121,834,949.85	194,079,153.05
Cash Balances	22B	0.00	0.00
Total Cash And Cash Equivalents		121,834,949.85	194,079,153.05
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	65,607,134.20	15,792,889.00
TOTAL FINANCIAL ASSETS		187,442,084.05	209,872,042.05
Financial Liabilities			
Accounts Payables - Deposits	24	57,426,499.05	50,864,072.00
NET FINANCIAL ASSETS		130,015,585.00	159,007,970.05
REPRESENTED BY			
Fund Balance b/fwd	25	159,007,970.05	55,207,458.00
Prior Year Adjustment	26	(30,513,245.00)	(50,773,295.00)
Surplus/Deficit for the Year		1,520,860.35	154,573,806.70
NET FINANCIAL POSITION		130,015,585.40	159,007,969.70

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



STATEMENT OF CASH FLOW

Entity: 1184-State Department for Labour

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	2,252,934,501.30	2,675,623,515.85
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	1,001,000.00	1,000,000.00
Payments for Operating Expenses			
Compensation of Employees	12	739,266,075.05	677,627,213.65
Use of goods and Services	13	610,601,269.50	530,025,406.95
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	775,207,026.10	1,218,160,125.90
Other Grants and Transfers	16	1,765,675.70	2,084,938.00
Social Security Benefits	17	1,414,363.60	3,300,551.40
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		(43,251,818.15)	26,859,936.60
Prior year adjustments		(30,513,245.00)	(50,773,295.00)
Net Cash From Operating Activities	A	51,916,028.20	221,511,921.55
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	5,509,600.00	6,922,150.00
Acquisition of Assets	18	129,669,831.00	97,773,623.25
Net Cash Flow From Investing Activities	B	(124,160,231.00)	(90,851,473.25)
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	(72,244,202.80)	130,660,448.30
Cash and Cash Equivalent at BEGINNING of The Year		194,079,153.05	63,418,704.40
Cash and Cash Equivalent at END of The Year	22A+22B	121,834,949.85	194,079,153.05

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

7 Proceeds from Foreign Borrowings

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

8 Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to Exchequer	3510100	0.00	0.00
Receipts from the Sale of Buildings	3510200	0.00	0.00
Receipts from sale of other st	3510300	0.00	0.00
Receipts from sale of other st	3510400	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer	3510500	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	3510600	0.00	0.00
Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	3510700	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	3510800	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	3510900	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock	3511000	0.00	0.00
Receipts from the Sale of Strategic Reserves Stocks	3520100	0.00	0.00
Receipts from the Sale of Other Inventories, Stocks, and Commodities	3520200	0.00	0.00
Receipts from the Sale of Inventories, Stocks and Commodities	3520300	5,509,600.00	6,922,150.00
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 Enters. & 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 Enters. 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		5,509,600.00	6,922,150.00

9 Reimbursements and Refunds

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

Item Description	Item Code	Current Period	Previous Period
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	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	1,001,000.00	1,000,000.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	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	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
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/c's	1990100	0.00	0.00
TOTAL		1,001,000.00	1,000,000.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	433,299,475.20	416,911,581.30
Basic Wages - Temporary Employees	2110200	10,524,816.55	16,125,252.00
Personal Allowances paid as part of Salary	2110300	291,348,048.55	235,410,270.55
Personal Allowances paid as Reimbursements	2110400	1,619,316.25	6,679,790.95
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	2,474,418.50	2,500,318.85
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		739,266,075.05	677,627,213.65

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	19,246,241.75	20,755,957.25
Communication, Supplies and Services	2210200	19,810,852.15	27,806,886.75
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	157,257,339.90	82,948,604.15
Foreign Travel and Subsistence, and other transportation costs	2210400	38,255,590.15	7,346,974.70
Printing, Advertising and Information Supplies and Services	2210500	15,674,702.70	7,624,576.55
Rentals of Produced Assets	2210600	208,076,591.30	241,861,169.70
Training Expenses	2210700	14,313,689.55	9,388,258.00
Hospitality Supplies and Services	2210800	57,304,322.45	44,088,058.05
Insurance Costs	2210900	177,278.50	276,184.00
Specialised Materials and Supplies	2211000	5,639,098.45	8,043,010.95
Office and General Supplies and Services	2211100	24,063,400.85	27,827,588.25
Fuel Oil and Lubricants	2211200	13,332,493.65	13,832,202.65
Other Operating Expenses	2211300	23,211,409.95	25,820,055.60
Routine Maintenance - Vehicles	2220100	9,555,134.15	9,323,183.35
Routine Maintenance - Other Assets	2220200	4,683,124.00	3,082,697.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		610,601,269.50	530,025,406.95

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	561,620,000.00	541,620,000.00
Capital Grants to Government Agencies and other Levels of Government	2630200	213,587,026.10	676,540,125.90
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Transfers	2640500	0.00	0.00
TOTAL		775,207,026.10	1,218,160,125.90

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	1,765,675.70	2,084,938.00
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		1,765,675.70	2,084,938.00

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	1,414,363.60	3,300,551.40
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		1,414,363.60	3,300,551.40

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	86,232,474.00	86,144,544.25
Refurbishment of Buildings	3110300	2,323,174.00	5,177,302.50
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	30,836,345.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	74,919.00
Purchase of Office Furniture and General Equipment	3111000	6,918,468.00	3,495,697.50
Purchase of Specialised Plant, Equipment and Machinery	3111100	3,359,370.00	1,155,500.00
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	0.00	1,725,660.00
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		129,669,831.00	97,773,623.25

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	40,922.05	23,452,989.60
Development Bank Accounts	6540000	64,367,528.75	119,762,091.45
Deposit Bank Account	6550000	57,426,499.05	50,864,072.00
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		121,834,949.85	194,079,153.05

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	295,046.00	250,561.00
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	1,370,089.00

Item Description	Item Code	Current Period	Previous Period
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	65,312,088.20	14,172,239.00
Other Current Assets (System r	6790000	0.00	0.00
TOTAL		65,607,134.20	15,792,888.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Deposits	7310000	57,426,499.05	50,864,072.00
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		57,426,499.05	50,864,072.00

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	194,079,153.05	61,930,358.40
Opening Balance Cash	22B	0.00	1,488,346.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	15,792,889.00	35,569,567.00
Opening Balance - Deposits	24	(50,864,072.00)	(43,780,813.40)
TOTAL		159,007,970.05	55,207,458.00

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Provisions	9910200	30,513,245.00	50,773,295.00
County Transfers	9910300	0.00	0.00
TOTAL		30,513,245.00	50,773,295.00



Statement of Budget Execution - Recurrent Expenditure

Entity: 1184-State Department for Labour

Current Period: JUL-21 To JUN-22

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	1,818,155,832.70	(1,818,155,832.70)	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	8,300,000.00	0.00	0.00	8,300,000.00	5,509,600.00	2,790,400.00	66.38%
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	905,120,000.00	0.00	0.00	905,120,000.00	1,001,000.00	904,119,000.00	0.11%
Total	913,420,000.00	0.00	0.00	913,420,000.00	1,824,666,432.70	(911,246,432.70)	199.76%
PAYMENTS							
12	812,000,000.00	0.00	(42,237,623.00)	769,762,377.00	739,266,075.05	30,496,301.95	96.04%
13	486,850,213.00	0.00	7,362,095.00	494,212,308.00	462,006,586.50	32,205,721.50	93.48%
14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
15	1,466,940,000.00	0.00	0.00	1,466,940,000.00	561,620,000.00	905,320,000.00	38.29%
16	5,900,000.00	0.00	(1,000,000.00)	4,900,000.00	1,765,675.70	3,134,324.30	36.03%
17	0.00	0.00	2,137,623.00	2,137,623.00	1,414,363.60	723,259.40	66.17%
18	11,079,695.00	0.00	(4,692,083.00)	6,387,612.00	5,794,917.00	652,695.00	89.78%
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	2,782,769,908.00	0.00	(38,429,988.00)	2,744,339,920.00	1,771,807,617.65	972,532,302.15	64.56%
Total	2,782,769,908.00	0.00	(38,429,988.00)	2,744,339,920.00	1,771,807,617.65	972,532,302.15	64.56%



Statement of Budget Execution - Recurrent Expenditure

Entity: 1184-State Department for Labour

Current Period: JUL-21 To JUN-22

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

Prepared By:

Date:

Reviewed By:

Date:

Approved By:

Date:

Statement of Budget Execution - Development Expenditure

Entity: 1184-State Department for Labour

Current Period: JUL-21 To JUN-22



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	434,778,668.60	(434,778,668.60)	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	434,778,668.60	(434,778,668.60)	0.00%
PAYMENTS							
12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
13	484,670,200.00	0.00	(199,830,000.00)	284,840,200.00	148,594,683.00	136,245,517.00	52.17%
14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
15	1,884,000,000.00	0.00	(1,476,933,269.00)	407,066,731.00	213,587,026.10	193,479,704.90	52.47%
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	192,048,282.00	0.00	(17,335,000.00)	174,713,282.00	123,934,914.00	50,778,368.00	70.94%
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	2,560,718,482.00	0.00	(1,694,098,269.00)	866,620,213.00	486,116,623.10	380,503,589.90	56.09%
Total	2,560,718,482.00	0.00	(1,694,098,269.00)	866,620,213.00	486,116,623.10	380,503,589.90	56.09%



Statement of Budget Execution - Development Expenditure
Entity: 1184-State Department for Labour
Current Period: JUL-21 To JUN-22

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

Prepared By:

Date:

Reviewed By:

Date:

Approved By:

Date:



Statement of Budget Execution
Entity: 1184-State Department for Labour
Current Period: JUL-21 To JUN-22

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	2,252,934,501.30	(2,252,934,501.30)	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	8,300,000.00	0.00	0.00	8,300,000.00	5,509,600.00	2,790,400.00	66.38%
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	905,120,000.00	0.00	0.00	905,120,000.00	1,001,000.00	904,119,000.00	0.11%
Total	913,420,000.00	0.00	0.00	913,420,000.00	2,259,445,101.30	(1,346,025,101.30)	247.36%
PAYMENTS							
12	812,000,000.00	0.00	(42,237,623.00)	769,762,377.00	739,266,075.05	30,496,301.95	96.04%
13	971,520,413.00	0.00	(192,467,905.00)	779,052,508.00	610,601,269.50	168,451,238.50	78.38%
14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
15	3,350,940,000.00	0.00	(1,476,933,269.00)	1,874,006,731.00	775,207,026.10	1,098,799,704.90	41.37%
16	5,900,000.00	0.00	(1,000,000.00)	4,900,000.00	1,765,675.70	3,134,324.30	36.03%
17	0.00	0.00	2,137,623.00	2,137,623.00	1,414,363.60	723,259.40	66.17%
18	203,127,977.00	0.00	(22,027,083.00)	181,100,894.00	129,669,831.00	51,431,063.00	71.60%
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	5,343,488,390.00	0.00	(1,732,528,257.00)	3,610,960,133.00	2,257,924,240.95	1,353,035,892.05	62.53%



Statement of Budget Execution
Entity: 1484-State Department for Labour
Current Period: JUL-21 To JUN-22

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

Prepared By:

Date:

Reviewed By:

Date:

Approved By:

Date:



SUMMARY STATEMENT OF DEPOSITS

Entity: 1184-State Department for Labour

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	50,864,072.00	43,780,813.40
Transfers of retentions during the year	6,562,427.05	9,871,415.25
Payments made out of deposit account during the year	0.00	2,788,156.65
Closing Balance	57,426,499.05	50,864,072.00
 Principal Secretary Principal Accounts Controller		

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Programme and Economic Classification

Entity: 1184-State Department for Labour

Period: JUL-21 To JUN-22

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	2110000	Wages and Salary Contributions	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
	2990000	System Required Expense A/cs	0.00	0.00	0.00
0109000000		Agribusiness and Information Management	0.00	0.00	0.00
	2220000	Routine Maintenance	0.00	0.00	0.00
0905000000		General Administration, Planning and Support Services	0.00	0.00	0.00
	2110000	Wages and Salary Contributions	0.00	0.00	0.00
0906000000		Promotion of the Best Labour Practice	664,283,004.00	596,978,378.95	67,304,625.05
	2110000	Wages and Salary Contributions	430,147,413.00	406,160,364.75	23,987,048.25
	2120000	Social Contributions	4,954,385.00	2,474,418.50	2,479,966.50
	2210000	Goods and Services	144,732,090.00	121,835,119.40	22,896,970.60
	2220000	Routine Maintenance	4,525,445.00	2,895,189.75	1,630,255.25
	2620000	Grants and Other Transfers to International Organizations	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	6,000,000.00	6,000,000.00	0.00
	2640000	Other Transfers and Emergency Relief	4,900,000.00	1,765,675.70	3,134,324.30
	2710000	Social Security Benefits	2,137,623.00	1,414,363.60	723,259.40
	3110000	Acquisition of Fixed Capital Assets	66,886,048.00	54,433,247.25	12,452,800.75
0907000000		Manpower Development, Employment and Productivity Management	2,505,525,154.00	1,225,541,265.85	1,279,983,888.15
	2110000	Wages and Salary Contributions	149,918,784.00	148,602,944.70	1,315,839.30
	2120000	Social Contributions	0.00	0.00	0.00
	2210000	Goods and Services	355,848,630.00	229,774,671.85	126,073,958.15
	2220000	Routine Maintenance	20,327,009.00	4,685,958.70	15,641,050.30
	2620000	Grants and Other Transfers to International Organizations	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	1,868,006,731.00	769,207,026.10	1,098,799,704.90
	2640000	Other Transfers and Emergency Relief	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	111,424,000.00	73,270,664.50	38,153,335.50
0910000000		General Administration Planning and Support Services	441,151,975.00	435,404,596.15	5,747,378.85
	2110000	Wages and Salary Contributions	184,741,795.00	182,028,347.10	2,713,447.90
	2210000	Goods and Services	246,558,906.00	244,467,914.10	2,090,991.90
	2220000	Routine Maintenance	7,060,428.00	6,942,415.70	118,012.30
	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	2,790,846.00	1,965,919.25	824,926.75
		Grand Total	3,610,960,133.00	2,257,924,240.95	1,353,035,892.05

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Heads and Programmes

Entity: 1184-State Department for Labour

Period: JUL-21 To JUN-22

Head	Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default Value (Non-Departmental)	0.00	63,000.00	(63,000.00)
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
	0907000000	Manpower Development, Employment and Productivity Management	0.00	63,000.00	(63,000.00)
	0910000000	General Administration Planning and Support Services	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	375,805,023.00	371,227,696.10	4,577,326.90
	0906000000	Promotion of the Best Labour Practice	0.00	0.00	0.00
	0109000000	Agribusiness and Information Management	0.00	0.00	0.00
	0910000000	General Administration Planning and Support Services	375,805,023.00	371,227,696.10	4,577,326.90
	0907000000	Manpower Development, Employment and Productivity Management	0.00	0.00	0.00
	0905000000	General Administration, Planning and Support Services	0.00	0.00	0.00
1184000200		Economic Planning Division	25,103,497.00	24,813,249.55	290,247.45
	0906000000	Promotion of the Best Labour Practice	0.00	0.00	0.00
	0910000000	General Administration Planning and Support Services	25,103,497.00	24,813,249.55	290,247.45
	0907000000	Manpower Development, Employment and Productivity Management	0.00	0.00	0.00
1184000300		Financial Management services	39,906,350.00	39,363,650.50	542,699.50
	0906000000	Promotion of the Best Labour Practice	0.00	0.00	0.00
	0910000000	General Administration Planning and Support Services	39,906,350.00	39,363,650.50	542,699.50
1184000400		Diplomatic Mission Labour Attache? Geneva	33,512,984.00	25,856,633.00	7,656,351.00
	0906000000	Promotion of the Best Labour Practice	33,512,984.00	25,856,633.00	7,656,351.00
	0910000000	General Administration Planning and Support Services	0.00	0.00	0.00
1184000500		Office of the Labour Commissioner	118,922,635.00	116,754,732.50	2,167,902.50
	0906000000	Promotion of the Best Labour Practice	118,922,635.00	116,754,732.50	2,167,902.50
	0910000000	General Administration Planning and Support Services	0.00	0.00	0.00
	0907000000	Manpower Development, Employment and Productivity Management	0.00	0.00	0.00
1184000600		Labour Service Field Offices	119,518,311.00	115,277,432.35	4,240,878.65
	0906000000	Promotion of the Best Labour Practice	119,518,311.00	115,277,432.35	4,240,878.65
1184000700		Productivity Center of Kenya	64,095,653.00	63,518,278.05	577,374.95
	0906000000	Promotion of the Best Labour Practice	0.00	0.00	0.00
	0907000000	Manpower Development, Employment and Productivity Management	64,095,653.00	63,518,278.05	577,374.95

118400800		Director of Occupational Health and Safety Services	124,765,544.00	122,113,632.40	2,651,911.60
	0906000000	Promotion of the Best Labour Practice	124,765,544.00	122,113,632.40	2,651,911.60
	0910000000	General Administration Planning and Support Services	0.00	0.00	0.00
	0907000000	Manpower Development, Employment and Productivity Management	0.00	0.00	0.00
118400900		Occupational Health and Safety Field Services	109,479,785.00	105,660,826.90	3,818,958.10
	0907000000	Manpower Development, Employment and Productivity Management	0.00	0.00	0.00
	0906000000	Promotion of the Best Labour Practice	109,479,785.00	105,660,826.90	3,818,958.10
1184001000		National Employment Bureau	87,624,950.00	86,064,204.50	1,560,745.50
	0907000000	Manpower Development, Employment and Productivity Management	87,624,950.00	86,064,204.50	1,560,745.50
	0910000000	General Administration Planning and Support Services	0.00	0.00	0.00
1184001100		National Employment Field Services	34,461,963.00	30,860,751.50	3,601,211.50
	0907000000	Manpower Development, Employment and Productivity Management	34,461,963.00	30,860,751.50	3,601,211.50
	0906000000	Promotion of the Best Labour Practice	0.00	0.00	0.00
1184001200		Manpower Planning Department	31,981,384.00	31,413,057.50	568,326.50
	0907000000	Manpower Development, Employment and Productivity Management	31,981,384.00	31,413,057.50	568,326.50
1184001300		Manpower Development Department	23,949,273.00	23,283,404.70	665,868.30
	0907000000	Manpower Development, Employment and Productivity Management	23,949,273.00	23,283,404.70	665,868.30
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)	32,332,523.00	21,607,732.95	10,724,790.05
	0907000000	Manpower Development, Employment and Productivity Management	0.00	0.00	0.00
	0906000000	Promotion of the Best Labour Practice	32,332,523.00	21,607,732.95	10,724,790.05
1184001600		Labour Consular Office (Saudi Arabia)	30,414,491.00	11,882,682.50	18,531,808.50
	0907000000	Manpower Development, Employment and Productivity Management	0.00	0.00	0.00
	0906000000	Promotion of the Best Labour Practice	30,414,491.00	11,882,682.50	18,531,808.50
1184001700		National Employment Authority	315,000,000.00	265,000,000.00	50,000,000.00
	0907000000	Manpower Development, Employment and Productivity Management	315,000,000.00	265,000,000.00	50,000,000.00
1184001800			31,525,554.00	26,426,652.85	5,098,901.15
	0907000000	Manpower Development, Employment and Productivity Management	0.00	0.00	0.00
	0906000000	Promotion of the Best Labour Practice	31,525,554.00	26,426,652.85	5,098,901.15
1184002000			1,145,940,000.00	290,620,000.00	855,320,000.00
	0907000000	Manpower Development, Employment and Productivity Management	1,145,940,000.00	290,620,000.00	855,320,000.00
1184100100		Construction of Meru County Labour offices	10,000,000.00	0.00	10,000,000.00
	0906000000	Promotion of the Best Labour Practice	10,000,000.00	0.00	10,000,000.00
1184100200		Reconstruction of county Labour Offices (Molo)	6,820,000.00	5,396,816.40	1,423,183.60
	0906000000	Promotion of the Best Labour Practice	6,820,000.00	5,396,816.40	1,423,183.60
1184100300		Construction of Occupational Safety & Health-OSH-Institute-Phase I	30,000,000.00	29,010,064.60	989,935.40
	0906000000	Promotion of the Best Labour Practice	30,000,000.00	29,010,064.60	989,935.40

		Practice			
1184100400		Rehabilitation of Safety House in Nairobi	16,991,177.00	16,991,172.50	4.50
	0906000000	Promotion of the Best Labour Practice	16,991,177.00	16,991,172.50	4.50
1184100500		Establishment of National Labour Market Information System (LMIS)	358,177,305.00	186,297,123.00	171,880,182.00
	0910000000	General Administration Planning and Support Services	337,105.00	0.00	337,105.00
	0906000000	Promotion of the Best Labour Practice	0.00	0.00	0.00
	0907000000	Manpower Development, Employment and Productivity Management	357,840,200.00	186,297,123.00	171,543,077.00
1184100600		Construction of National Employment Promotion centre Kabete	34,834,425.00	33,003,845.50	1,830,579.50
	0907000000	Manpower Development, Employment and Productivity Management	34,834,425.00	33,003,845.50	1,830,579.50
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)	8,000,000.00	8,000,000.00	0.00
	0910000000	General Administration Planning and Support Services	0.00	0.00	0.00
	0907000000	Manpower Development, Employment and Productivity Management	8,000,000.00	8,000,000.00	0.00
1184100900		Upgrading of Mombasa Industrial Training Centres (MITC)	0.00	0.00	0.00
	0910000000	General Administration Planning and Support Services	0.00	0.00	0.00
	0907000000	Manpower Development, Employment and Productivity Management	0.00	0.00	0.00
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
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			399,066,731.00	205,587,026.10	193,479,704.90
	0907000000	Manpower Development, Employment and Productivity Management	399,066,731.00	205,587,026.10	193,479,704.90
1184102400		Construction of modern employment office in Eldoret	900,000.00	0.00	900,000.00
	0907000000	Manpower Development, Employment and Productivity Management	900,000.00	0.00	900,000.00
1184102500		1184102501	1,830,575.00	1,830,575.00	0.00
	0907000000	Manpower Development, Employment and Productivity Management	1,830,575.00	1,830,575.00	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
		Grand Total	3,610,960,133.00	2,257,924,240.95	1,353,035,892.05

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution By Programmes and Sub-Programmes

Entity: 1184-State Department for Labour

Period: JUL-21 To JUN-22

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
000000000		Default - Non Programmatic	0.00	0.00	0.00
	000000000	Default - Non Programmatic	0.00	0.00	0.00
010900000		Agribusiness and Information Management	0.00	0.00	0.00
	010901000	Agribusiness and Market Development	0.00	0.00	0.00
090500000		General Administration, Planning and Support Services	0.00	0.00	0.00
	090501000	General Administration, Planning and Support Services	0.00	0.00	0.00
090600000		Promotion of the Best Labour Practice	664,283,004.00	596,978,378.95	67,304,625.05
	090601000	Promotion of harmonious industrial relations	361,112,114.00	302,180,196.20	58,931,917.80
	090602000	Regulation of Trade Unions	21,934,384.00	21,022,406.35	911,977.65
	090603000	Provision of Occupational Safety and Health	281,236,506.00	273,775,776.40	7,460,729.60
090700000		Manpower Development, Employment and Productivity Management	2,505,525,154.00	1,225,541,265.85	1,279,983,888.15
	090701000	Human Resource Planning & Development	413,770,857.00	240,993,585.20	172,777,271.80
	090702000	Provision of Industrial Skills	1,553,006,731.00	504,207,026.10	1,048,799,704.90
	090703000	Employment Promotion	474,651,913.00	416,759,376.50	57,892,536.50
	090704000	Productivity Promotion, Measurement & improvement	64,095,653.00	63,581,278.05	514,374.95
091000000		General Administration Planning and Support Services	441,151,975.00	435,404,596.15	5,747,378.85
	091001000	Policy, Planning and General administrative services	441,151,975.00	435,404,596.15	5,747,378.85
		Grand Total	3,610,960,133.00	2,257,924,240.95	1,353,035,892.05

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



GoK

GOVERNMENT OF KENYA - CIVIL SERVICE

IPPD - Payroll by-product: Salary Advance Recovery for the month of June-2022

V2.0110.22.0601(Build 235122)

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

Payroll No.	Officer's Name	ID / PP No.	Amount(Ksh)	Balance (Ksh)	Remarks
1. 1986025729 Mr	Geoffrey Mateya	7980590	5,212.00	57,328.00	
2. 2007021023 Mr	Benson Oloo Nanda	13384292	3,600.00	28,800.00	
3. 2007067255 Mr	Peter Mukiri Mwangi	10043355	14,560.00	131,040.00	
4. 2009049849 Miss	Rosebella Kemuma Arande	23214444	4,430.00	44,300.00	
5. 2011046572 Mr	Paul Kiprop Ngeny	22666736	3,885.00	31,080.00	
6. 2011235246 Mr	Kenneth Kimutai Kisang	23529426	2,502.00	2,498.00	
6	Vote Totals: 11501 Ministry of Labour & Social Protection -		34,189.00	295,046.00	



MINISTRY OF LABOUR

urgently clear
29/8

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

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

Ref: ML&SP/L/1/1/EXCHEQUER VOL.2(39)

24th August, 2022.

Director General
National Employment Authority (NEA)
P.O. Box 25780-00100
NAIROBI

24 AUG 2022

Dear Madam

INTER-ENTITY CONFIRMATION LETTER AS 30TH JUNE, 2022

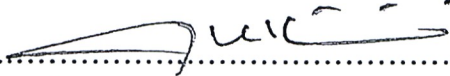
The Ministry of Labour wishes to confirm the amounts disbursed to you as at 30th June, 2022 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate them in column E in the table below. Then please sign and stamp this request in the space provided and return it to us.

Confirmation of Amounts Received By National Employment Authority (NEA) AS AT 30 TH JUNE 2022								
Reference numbers	Date disbursed	Amounts Disbursed by State Department for Labour as at June 2022				Total (KSH) (D)=(A+B+C)	Amount Received by NEA as at 30 th June, 2022(E)	Differences (Kshs.) (F)= (D-E)
		Recurrent (KSH) (A)	Development (KSH) (B)	Inter Ministerial (KSH) (C)				
FT21259FKHNL	16/09/2021	22,083,333			22,083,333	22,083,334	NIL	
FT21259G54TP	16/09/2021	22,083,334			22,083,334	22,083,334	NIL	
FT21277FG5TL	4/10/2021	22,083,333			22,083,333	22,083,334	NIL	
FT2132360KW1	19/11/2021	56,250,000			56,250,000	56,250,000	NIL	
FT21341L4F3L	7/12/2021	10,000,000			10,000,000	10,000,000	NIL	
FT22076XXML	17/3/2022	66,250,000			66,250,000	66,250,000	NIL	
FT22130VHW4T	11/5/2022	66,250,000			66,250,000	66,250,000	NIL	

TOTAL		265,000,000			265,000,000	265,000,000	N/C
-------	--	-------------	--	--	-------------	-------------	-----

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

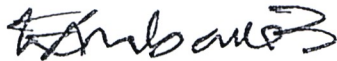
NAME MARIK KIMACHU MUGAMBI

SIGNATURE 

DATE..... 31 / 8 / 2022stamp.

31 AUG 2022

Yours Sincerely



CPA. Ernest A. Lukayu
FOR: PRINCIPAL SECRETARY



MINISTRY OF LABOUR

24/8/2022
Accounts to deal
D. Byambani
the
[Signature]

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

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

Ref: ML&SP/L/1/1/EXCHEQUER VOL.2 (41)

24th August, 2022.

Secretary
Occupational Safety Fund
P.O. Box 34120-00100
NAIROBI



Dear Sir,

INTER-ENTITY CONFIRMATION LETTER AS 30TH JUNE, 2022

The Ministry of Labour wishes to confirm the amounts disbursed to you as at 30th June, 2022 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate them in column E in the table below. Then please sign and stamp this request in the space provided and return it to us.

Confirmation of Amounts Received By Occupational Safety Fund (OSH) AS AT 30 TH JUNE 2022							
Amounts Disbursed by State Department for Labour as at June 2022						Amount Received by OSH as at 30 th June, 2022(E)	Differences (Kshs.) (F)= (D-E)
Reference numbers	Date disbursed	Recurrent (KSH) (A)	Development (KSH) (B)	Inter Ministerial (KSH) (C)	Total (KSH) (D)=(A+B+C)		
FT21343K0ZRC	9/12/2021	3,000,0000			3,000,000	✓	NIL
FT221130W42Q D	11/5/2022	1,500,000			1,500,000	✓	NIL
FT21343K0ZRC	7/7/2022	1,500,000			1,500,000	✓	NIL
TOTAL		6,000,000			6,000,000	✓	NIL

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

NAME Paul Abade

SIGNATURE *Paul Abade*

DATE 25/08/2022 stamp.

PRINCIPAL ACCOUNTANT
MINISTRY OF LABOUR - DOSHS
P. O. Box 34120 - 00100,
NAIROBI

Yours Sincerely

Ernest A. Lukayu

CPA. Ernest A. Lukayu
FOR: PRINCIPAL SECRETARY



MINISTRY OF LABOUR

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

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

Ref: ML&SP/L/1/1/EXCHEQUER VOL.2 (40)

24th August, 2022.

Director General
 National Industrial Training Authority (NITA)
 P.O. Box 74494-00100
 NAIROBI

Dear Sir,


INTER-ENTITY CONFIRMATION LETTER AS 30TH JUNE, 2022

The Ministry of Labour wishes to confirm the amounts disbursed to you as at 30th June, 2022 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate them in column E in the table below. Then please sign and stamp this request in the space provided and return it to us.

Confirmation of Amounts Received By National Industrial Training Authority (NITA)							
AS AT 30 TH JUNE 2022							
Amounts Disbursed by State Department for Labour as at June 2022						Amount Received by NITA as at 30 th June, 2022(E)	Differences (Kshs.) (F)= (D-E)
Reference numbers	Date disbursed	Recurrent (KSH) (A)	Development (KSH) (B)	Inter Ministerial (KSH) (C)	Total (KSH) (D)=(A+B+C)		
FT21259LLBGF	16/09/2021	24,218,333			24,218,333	✓	NIL
FT21259IPDL9	16/09/2021	24,218,333			24,218,333	✓	NIL
FT2125901RBD	16/09/2021	24,218,334			24,218,334	✓	NIL
FT21298WKSL5	25/10/2021		4,000,000.00		4,000,000	✓	NIL
FT21341Y3S8N	7/12/2021	72,655,000			72,655,000	✓	NIL
FT22076CHJ4X	17/3/2022	72,655,000			72,655,000	✓	NIL

FT22130ZY'S9X	11/5/2022	72,655,000		72,655,000	✓	NIL
	10/9/2021		205,587,026	205,587,026	✓	NIL
FT22174542F2	23/06/2022		4,000,000	4,000,000	✓	NIL
TOTAL		<u>290,620,000.00</u>	<u>213,587,026</u>	504,207,026		

I Confirm that the amounts shown above are correct as of the date indicated by Head of Accounting Department.

NAME JAMES  AN LAU
SIGNATURE [Signature]
DATE 30/6/22 stamp.

Yours Sincerely

[Signature]
CPA. Ernest A. Lukayu
FOR: PRINCIPAL SECRETARY



BANKI
KUUYA
KENYA



CENTRAL
BANK OF
KENYA

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2860000, Fax: 340192

July 26, 2022

CERTIFICATE OF BALANCES

Customer: 131180 STATE DEPT FOR LABOUR
Balance Date: 30-Jun-22

Account No	Account Name	Currency	Balance
1000303166	REC-STATE DEPT FOR LABOUR	KES	97,181,475.75
1000303174	DEV-STATE DEPT FOR LABOUR	KES	33,731,099.65
1000303198	DEP-STATE DEPT FOR LABOUR	KES	55,923,994.40
1000303204	CBK165-STATE DEPT FOR LABOUR	KES	0.00
1000320467	KENYA YOUTH EMP OPP PROJ ACCOUNT A	KES	78,686,384.15

Lawrence Rweria
Authorised Signatory
Banking Services Division

Joyce Nasieku
Authorised Signatory
Banking Services Division

(E)

REPUBLIC OF KENYA

F.O. 51

Deposit

Date

MINISTRY HEADQUARTERS

Report of the Board of Survey on the Cash and Bank Balances of as

at the close of Business on 30.6.2022

The Board, consisting of (Names and official titles)

Chairman- WINNIE KARUNGIITHI

Member - SAMMY NGULI

Member - WINIFRED MWENDE

assembled at the cash office at 9.00 AM (time) on the 12/7/22 and the following cash was produced:-

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

It was observed that cheques amounting to Sh. NIL cts had been on hand for more than 14 days prior to the date of the survey.

The cash consists of Kenya 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 30.6.22

Cash on hand	Sh.	NIL
Bank Balance	Sh.	57,426,499.05
		Sh.	57,426,499.05

The Bank Certificate of Balance showed as sum of 55,923,994.00 Standing to the credit of the account on 30.6.2022

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

Chairman 

Secretary 

Member of the Board 

Date 12 July 2022

(51)

REPUBLIC OF KENYA		FO 30	
MINISTRY OF LABOUR.			
STATE DEPARTMENT FOR LABOUR.			
DEPOSIT BANK RECONCILIATION STATEMENT AS AT 30TH JUNE 2022.			
A/C NO 1000303198			
		Kshs	Cts
		Kshs	Cts
BANK BALANCE AS PER BANK STATEMENT			55,923,994.40
LESS: 1&2			
1	payment in cashbook not in bank statement		134,400.00
2	recipts in bank not in cashbook	_____	
	<i>sub total</i>		134,400.00
ADD:3&4			
3	payment in bank not in cashbook	_____	
4	receipts in cashbook not in bank		1,636,904.65
	<i>sub total</i>		1,636,904.65
BALANCE AS PER CASH BOOK.			57,426,499.05

PREPARED BY J. MUEHINA DESIGNATION ACCOUNTANT SIGN JM DATE 30/06/2022

APPROVED BY J. AGOLA DESIGNATION AAC SIGN J. Agola DATE 30/6/22

STATEMENT DEPARTMENT FOR LABOUR

DEPOSIT ACCOUNT- 1000303198

APPENDIX (I)

PAYMENT IN CASHBOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2022.

DATE	REFERENCE	PARTICULARS	AMOUNT
6-Jul-22		TRANSFER TO KYEOP	134,400.00
		TOTAL	<u>134,400.00</u>

APPENDIX (II)

RECEIPT IN BANK STATEMENT NOT IN CASH BOOK AS AT 30TH JUNE 2022.

DATE	REFERENCE	PARTICULARS	AMOUNT
		TOTAL	<u>NIL</u>

APPENDIX (III)

PAYMENT IN BANK STATEMENT NOT IN CASH BOOK AS AT 30TH JUNE 2022.

DATE	REFERENCE	PARTICULARS	AMOUNT
		TOTAL	<u>NIL</u>

APPENDIX (IV)

RECEIPT IN CASH BOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2022.

DATE	REFERENCE	PARTICULARS	AMOUNT
6-Jul-22		ANAMIC VENTURES	Kshs187,314.30
6-Jul-22		ANAMIC VENTURES	Kshs352,367.30
6-Jul-22		OCEAN BAYS	Kshs1,097,223.05
		TOTAL	<u>Kshs1,636,904.65</u>

SUMMARY

BANK STATEMENT BALANCE	55,923,994.40
APPENDIX I	134,400.00
APPENDIX II	
APPENDIX III	
APPENDIX IV	1,636,904.65
CASHBOOKBALANCE	57,426,499.05
ACTUAL CASHBOOK BALANCE	57,426,499.05
DIFFERENCE	



CENTRAL BANK OF KENYA
BANKI KUU YA KENYA

STATEMENT OF ACCOUNT
CENTRAL BANK OF KENYA
BANKI KUU YA KENYA
P.O.BOX 60000 - 0200
NAIROBI

Rundate : 14/09/2022
Runtime : 11:43:28
Customer Number : 131180
Account Number : 1000303198
Account Name : DEP-STATE DEPT FOR LABOUR(KES)
Opening Balance : 52119414.55

STATEMENT PERIOD: FROM 01/04/2022 TO 30/06/2022

No	Txn Date	Value Date	Reference No	Txn Details	Dr Amt	Cr Amt	Balance
1	01/04/2022	01/04/2022	FT22091G9C1Q	TRFS Payments	0.00	3,000,000.00	55,119,414.55
				STD005388			
2	19/05/2022	19/05/2022	FT221397TWSC	TRFS Payments	0.00	183,057.50	55,302,472.05
				Withholding Tax			
3	16/06/2022	16/06/2022	FT22167R981HP	TRFS Payments	0.00	621,522.35	55,923,994.40



			Withholding Tax				
Totals				0.00	3,804,579.85		
				Closing Balance		55,923,994.40	

(3)

DEU

Date

Report of the Board of Survey on the Cash and Bank Balances of MINISTRY HEADQUARTERS as at the close of Business on 30.6.2022

The Board, consisting of (Names and official titles)

Chairman- WINNIE KARI NGITHI

Member - SAMMY NGULI

Member - WINTRED MWENDE

assembled at the cash office at 9.00 AM (time) on the 12.7.22 and the following cash was produced:-

Notes	Sh.	<u>NIL</u>
Silver	Sh.	<u>NIL</u>
Copper	Sh.	<u>NIL</u>
Cheques (as per details on reverse)	..	Sh.	
Total		Sh.	

It was observed that cheques amounting to Sh. NIL cts. had been on hand for more than 14 days prior to the date of the survey.

The cash consists of Kenya 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 30.6.2022

Cash on hand	Sh.	<u>NIL</u>
Bank Balance	Sh.	<u>37,116,081.70</u>
	Sh.	<u>37,116,081.70</u>

The Bank Certificate of Balance showed as sum of 33,731,099.65 Standing to the credit of the account on 30.6.2022

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

[Signature]
Chairman

[Signature]
Secretary

[Signature]
Member of the Board

Date 12 July 2022

MINISTRY OF LABOUR
Reports and Financial Statements
For the year ended 30, June 2022.

19. PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITOR'S RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Comments	Responsible person to resolve the issue (Name and designation)	Status (Resolved / Not Resolved)	Duration (Please specify the issue to be resolved)
1499.1 Construction of the National Employment Promotion Centre Kabete	1) Within sixty days upon adoption of this report, the Accounting Officer should institute elaborate mechanisms to ensure that the project proceeds as scheduled	1 The project has been allocated K.sh. 63M in the 2022/2023 FY	Senior Chief Finance Officer	Not resolved	work in progress
	2) The Auditor General should review the matter and report back to the National Assembly expeditiously on the progress status and elaborate mechanisms instituted by the Accounting Officer	2. The Accounting Officer has initiated process of terminating contract of the current contractor in order to procure a new contractor to complete the project since the current contractor is unwilling to continue with the work and is not on site.	Head of Legal Services and Head of Supply Chain Management		
1490 Lack of Comprehensive Fixed Asset Register	1) Within three months of tabling and adoption of this report, the Accounting officer should submit the completed fixed asset register to the Auditor-General for review and reporting to the National Assembly	1 The Ministry is committed to undertaking the valuation of Assets exercised in the Financial Year 2022/23	State department for Housing and Head of Supply Chain Management (MOL)	Not resolved	work in progress
	2) The Accounting Officer must at all times ensure that he/she provides accurate records and other supporting documents pursuant to Section 9 (1) (e) of the Public Audit Act, 201	2. The Accounting Officer has ensured that he provides accurate records and other supporting documents pursuant to Section 9 (1) (e) of the Public Audit Act, 201			

MINISTRY OF LABOUR
Reports and Financial Statements
For the year ended 30, June 2022.

b). Classes of providers of external assistance

Description	2021-2022	2020-2021
	Kshs	Kshs
International assistance organization	186,297,123.00	173,112,478

c). Purpose and use of external assistance

Description	2021-2022	2020-2021
	Kshs	Kshs
Use of goods and services	148,594,683	62,068,655
Acquisition of Assets	37,702,440	1,155,500
TOTAL	186,297,123	63,224,155

(K)

REPUBLIC OF KENYA		FO 30			
MINISTRY OF LABOUR.					
STATE DEPARTMENT FOR LABOUR.					
DEVELOPMENT BANK RECONCILIATION STATEMENT AS AT 30TH JUNE 2022.					
A/C NO 1000303174					
		Kshs	Cts	Kshs	Cts
BANK BALANCE AS PER BANK STATEMENT				33,731,099.65	
LESS: 1&2					
1	payment in cashbook not in bank statement		22,645,106.80		
2	recipts in bank not in cashbook		_____		
	<i>sub total</i>		22,645,106.80		
ADD:3&4					
3	payment in bank not in cashbook		_____		
4	receipts in cashbook not in bank		26,030,088.85		
	<i>sub total</i>		26,030,088.85		
BALANCE AS PER CASH BOOK.				37,116,081.70	

PREPARED BY J. MUGITHA DESIGNATION ACCOUNTANT SIGN JM DATE 30/06/2022

APPROVED BY J. AGOLA DESIGNATION A-AC SIGN [Signature] DATE 30/06/22

STATEMENT DEPARTMENT FOR LABOUR

DEPOSIT ACCOUNT- 1000303198

APPENDIX (I)

PAYMENT IN CASHBOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2022.

DATE	REFERENCE	PARTICULARS	AMOUNT
6-Jul-22		ANAMIC VENTURES	Kshs1,873,143.20
6-Jul-22		ANAMIC VENTURES	Kshs3,523,673.20
6-Jul-22		OCEAN BAYS	Kshs10,972,230.40
6-Jul-22		AIE ELDORET WEST	Kshs450,000.00
18-Jul-22		JOSAN SUPPLIES	Kshs4,315,896.00
18-Jul-22		TRAMOH VENTURES	Kshs1,510,164.00
		TOTAL	<u>Kshs22,645,106.80</u>

APPENDIX (II)

RECEIPT IN BANK STATEMENT NOT IN CASH BOOK AS AT 30TH JUNE 2022.

DATE	REFERENCE	PARTICULARS	AMOUNT
		TOTAL	NIL

APPENDIX (III)

PAYMENT IN BANK STATEMENT NOT IN CASH BOOK AS AT 30TH JUNE 2022.

DATE	REFERENCE	PARTICULARS	AMOUNT
		TOTAL	NIL

APPENDIX (IV)

RECEIPT IN CASH BOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2022.

DATE	REFERENCE	PARTICULARS	AMOUNT
4-Jul-22		EXCHEQUER RELEASE	Kshs26,030,088.85
		TOTAL	<u>Kshs26,030,088.85</u>

SUMMARY		
BANK STATEMENT BALANCE		33,731,099.65
APPENDIX I		22,645,106.80
APPENDIX II		
APPENDIX III		
APPENDIX IV		26,030,088.85
CASHBOOK BALANCE		37,116,081.70
ACTUAL CASHBOOK BALANCE		37,116,081.70
DIFFERENCE		



CENTRAL BANK OF KENYA
BANKI KUU YA KENYA

STATEMENT OF ACCOUNT

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O.BOX 60000 - 0200

NAIROBI

STATEMENT PERIOD: FROM 01/06/2022 TO 30/06/2022

Rundate : 14/09/2022

Runtime : 11:52:51

Customer Number : 131180

Account Number : 1000303174

Account Name : DEV-STATE DEPT FOR LABOUR(KES)

Opening Balance : 43946323.25

No.	Txn Date	Value Date	Reference No	Txn Details	Dr Amt	Cr Amt	Balance
1	16/06/2022	16/06/2022	FT22167GR5SK	TRFS Payments	186,456.70	0.00	43,759,866.55
				0000001579			
				Withholding Tax			
2	16/06/2022	16/06/2022	FT22167V0Y42	TRFS Payments	321,477.10	0.00	43,438,389.45
				0000001580			



					Withholding Tax				
3	16/06/2022	16/06/2022	FT22167R98HP		TRFS Payments	621,522.35	0.00	42,816,867.10	
					0000001578				
					Withholding Tax				
4	17/06/2022	17/06/2022	FT22168LRCYS		Outward RTGS Payment MT 103	5,085,767.45	0.00	37,731,099.65	
					0000001581				
					STATE DEPT FOR LABOUR:999999				
					MILIKI DEVELOPMENT COMPANY LIMITED				
					0000001581				
					STD 002225				
5	23/06/2022	23/06/2022	FT22174S42F2		Outward RTGS Payment MT 103	4,000,000.00	0.00	33,731,099.65	
					0000001582				
					STATE DEPT FOR LABOUR:999999				
					NATIONAL INDUSTRIAL TRAINING AUTHOR				
					0000001582				
					STD 001772/				
Totals						10,215,223.60	0.00		

Closing Balance

33,731,099.65

(M)

REPUBLIC OF KENYA

F.O. 51

ZEC

Date

MINISTRY HEADQUARTERS

Report of the Board of Survey on the Cash and Bank Balances of as

at the close of Business on 30.6.2022

The Board, consisting of (Names and official titles)

Chairman- WINNIE KARINGITHI

Member - SAMMY NGULI

Member - WINFRED MWENDE

assembled at the cash office at 9:00 AM (time) on the 12/7/22 and the following cash was produced:-

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

It was observed that cheques amounting to Sh. M L cts.....had been on hand for more than 14 days prior to the date of the survey.

The cash consists of Kenya 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 30.6.2022

Cash on hand	Sh.	NIL
Bank Balance	Sh.	40922, 05
	Sh.	40922, 05

The Bank Certificate of Balance showed as sum of 97181475.75 Standing to the credit of the account on 30.6.2022

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

Chairman

Secretary

Member of the Board

Date 12/7/22

(W)

STATE DEPARTMENT FOR LABOUR
RECURRENT ACCOUNT
A/C 1000303166
APPENDIX I

PAYMENT IN CASHBOOK NOT IN BANK STATEMENT AS AT 30 TH JUNE 2022.

DATE	FT NO	PARTICULARS	AMOUNT
30-6-22		AS PER ATTACHED SCHEDULE.	
		TOTAL	171,542,624.35

APPENDIX I

RECEIPT IN BANK STATEMENT NOT IN CASHBOOK AS AT 30 TH JUNE 2022.

DATE	VR NO	PARTICULARS	AMOUNT
30-6-22			
		TOTAL	NIL

APPENDIX III

PAYMENT IN BANK STATEMENT NOT IN CASHBOOK AS AT 30 TH JUNE 2022 .

DATE	FT NO	PARTICULARS	AMOUNT
30-6-22			
		TOTAL	NIL

APPENDIX IV

RECEIPT IN CASHBOOK NOT IN BANK STATEMENT NOT AS AT 30 TH JUNE 2022 .

DATE	PARTICULARS	AMOUNT
30-6-22	EXCHEQER ISSUE	
	TOTAL	74,402,070.65

SUMMARY		
BANK STATEMENT BALANCE		97,181,475.75
APPENDIX I		171,542,624.35
APPENDIX II		_____
APPENDIX III		_____
APPENDIX IV		74,402,070.65
CASHBOOK BALANCE		40,922.05
ACTUAL CASHBOOK BALANCE		40,922.05

(W)

23	30-Jun-22	30-Jun-22	FT221814JSL5	MILDRED AWUOR SIKUKU /REC/0010024974 IMP002461	0	78,050,139.00	97,181,475.75
24	1-Jul-22	1-Jul-22	FT22182X2DL4	Exchequer Outward R 10024980	918,452.00	0	96,263,023.75
				STATE DEPT FOR LABOUR:CBK ESTHER WANJIKU NGUGI /REC/0010024980			
				STD 002433/1			
25	1-Jul-22	1-Jul-22	FT22182R54K9	Outward R 10024982	1,077,752.00	0	95,185,271.75
				STATE DEPT FOR LABOUR:CBK MERCY NJERI KIGO /REC/0010024982			
				STD 002433/1			
26	1-Jul-22	1-Jul-22	FT22182CS1SK	Outward R 10024985	1,364,492.00	0	93,820,779.75
				STATE DEPT FOR LABOUR:CBK JULIUS OTIENO AKICHO /REC/0010024985			
				STD 002433/1			
27	1-Jul-22	1-Jul-22	FT2218216M9J	Outward R 10024983	1,364,492.00	0	92,456,287.75
				STATE DEPT FOR LABOUR:CBK OWEN MWANIKI /REC/0010024983			
				STD 002433/1			
28	1-Jul-22	1-Jul-22	FT22182RS0JQ	Outward R 10024984	1,364,492.00	0	91,091,795.75
				STATE DEPT FOR LABOUR:CBK ERNEST AMBAKA LUKAYU /REC/0010024984			
				STD 002433/1			

Date

Report of the Board of Survey on the Cash and Bank Balances of KTEOP as at the close of Business on 30.06.2022

The Board, consisting of (Names and official titles)

- Chairman - Thomas Musando -
- Member - Paul Abade - Principal Accountant
- Member - Francis Lenamny - Svr Labour Officer

assembled at the cash office at 8am (time) on the 05.07.2022 and the following cash was produced:-

Notes	Sh. —
Silver	Sh. —
Copper	Sh. —
Cheques (as per details on reverse)	..	Sh. <u>NIL</u>
Total		Sh.

It was observed that cheques amounting to Sh. NIL cts. had been on hand for more than 14 days prior to the date of the survey.

The cash consists of Kenya 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 30.06.2022

Cash on hand	Sh. <u>NIL</u>
Bank Balance	Sh. <u>27,251,447.05</u>
	Sh. <u>27,251,447.05</u>

The Bank Certificate of Balance showed as sum of Kshs. 78,686,384.15 Standing to the credit of the account on 30.06.2022

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

T.M. Musando

Chairman

Paul Abade

Secretary

Francis Lenamny

Member of the Board

Date 05.07.2022

(2)

REPUBLIC OF KENYA		F.O.30			
STATE DEPARTMENT FOR LABOUR					
KENYA YOUTH EMPLOYMENT & OPPORTUNITIES PROJECT					
PROJECT 1184-BANK RECONCILIATION REPORT AS AT 30TH JUNE 2022					
		KSII.	CTS	KSH.	CTS
BANK BALANCE AS PER BANK STATEMENT				78,686,384.15	
Less 1&2					
	1 Payment in cashbook not in bank.		52,483,116.10		
	2 Receipts in bank not in Cashbook				
	<i>Sub-total</i>		52,483,116.10		
Add: 3 &4					
	3 Payment in Bank not in Cashbook				
	4 Receipts in Cashbook not in bank		1,048,179.00		
	<i>Sub-total</i>		1,048,179.00	-	
BANK BALANCE AS PER CASHBOOK				27,251,447.05	

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

Signature 

Designation A.A.G

Date 7th July 2022



PROJECT 1184
 STATE DEPARTMENT FOR LABOUR
 KENYA YOUTH EMPLOYMENT & OPPORTUNITIES PROJECT
 PAYMENT IN CASHBOOK NOT IN BANK
 AS AT 30TH JUNE 2022

DATE	VOUCHER NO	PARTICULARS	AMOUNT	REMARKS
30-06-2022	STD12101	LUCY CHERONO	25,000.00	
	STD12389	JOSEPH MBURU	34,650.00	
	STD12345	JOSPAH MOKAYA	34,650.00	
	STD12348	JOSHUA ONCHORE	34,650.00	
	STD12342	ROSELYN WANJIRU	34,650.00	
	STD12358	PAULINE MWENDE	34,650.00	
	STD12329	JAMES MWANGI	34,650.00	
	STD12356	IVY MELISSA	34,650.00	
	STD12347	DORCAS MUENI	34,650.00	
	STD12361	LABAN OUMA	35,035.00	
	STD12350	JACOB KITUNGU	34,650.00	
	STD12355	CHEBOI KEVIN	34,650.00	
	STD12346	PERIS KALEKE	34,650.00	
	STD12413	MAULEEM AKINYI	37,800.00	
	STD12166	PRISCA MWANGI	42,000.00	
	STD2672	AS PER ATTACHED	3,960,000.00	
	STD12435	MARY AUMA	44,000.00	
	STD12398	MARTIN MURAGE	52,000.00	
	STD12338	PRISCA MWANGI	61,600.00	
	STD12385	WILLIE SAMA	63,700.00	
	STD12381	CELESTINE KURGAT	63,700.00	
	STD12407	JUDITH TAABU	63,700.00	
	STD12433	SAMUEL NDUNGU	63,700.00	
	STD12412	DANIEL BONFACE	67,200.00	
	STD12434	STEPHEN BARONGO	63,700.00	
	STD12362	JULIUS MUNYAO	63,700.00	
	STD12102	RICHARD KOECH	73,500.00	
	STD12390	SAMSON MULE	63,700.00	
	STD12334	MARY AUMA	77,000.00	
	STD12336	ISABEL NJEREI	77,000.00	
	STD12337	TIMOTHY NJOGU	81,900.00	
	STD12363	SIMON MAINA	81,900.00	
	STD12333	CALEB OMOLO	81,900.00	
	STD12370	DANIEL MIGWO	81,900.00	
	STD12371	GEORGE MAINA	81,900.00	
	STD12374	LUCY CHERONO	81,900.00	
	STD12430	PURITY MALATA	81,900.00	
	STD12429	JOSIAH KIROD	81,900.00	
	STD12444	TOM MBOYA	96,000.00	
	STD12380	JOSPHAT KAMBO	109,200.00	
	STD12388	TABITHA MUGURE	109,200.00	
	STD12391	MATHEW THUO	109,200.00	
	STD12373	TOM ABOK	109,200.00	
	STD12167	PAUL KIPROP	105,000.00	
	STD12394	HUDSON KAMAU	109,200.00	
	STD12396	JULIUS MWANGI	109,200.00	
	STD12432	PETER NYAMU	126,945.00	
	STD12287	MATHEW THUO	100,000.00	
	STD12375	JAMES NGANGA	136,500.00	
	STD12375	CHRYPHIR NJOKI	136,500.00	
	STD12397	MAURICE KAMAU	136,500.00	
	STD12393	SAMUEL NDUNGU	136,500.00	
	STD12415	JAMES AGOLA	145,524.00	
	STD12368	BOB NGACHE	145,600.00	
	STD12378	BENJAMIN NDAYA	145,600.00	
	STD12428	LYDIAH KAMAU	145,600.00	
	STD12427	GIDEON KIPTO	145,600.00	
	STD12331	MARTIN KIVUT	145,600.00	
	STD12332	CAROLYNE ACHIENG	145,600.00	
	STD12335	DAVID KITUTO	145,600.00	

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	STD12379	STEPHEN BARINGO	136,500.00	
	STD12360	MELDAH ANGR	182,000.00	
	STD12365	JAMES MARON	182,000.00	
	STD12330	PETER NYAMU	182,000.00	
	STD12366	JANE SIMON	182,000.00	
	STD12359	FRANCIS ASUNA	218,400.00	
	STD12441	PATORMEEH AUTO	240,950.00	
	STD12445	PRIDEINN BEACH	294,000.00	
	STD12238	KYAKO HOTEL	415,500.00	
	STD12438	JAMES AGOLA	551,250.00	
	STD12243	JOSLENE SAM	774,800.00	
	STD12240	GNAKI AGENCY	1,187,600.00	
	STD12263	NYASEME ENT	2,489,500.00	
	STD11477	CALLYNTECH	30,568.95	
	STD11480	SEROMAX	14,224.15	
	STD12473	CFAO MOTORS	9,631,108.00	
	STD12460	SIMON MAINA	218,400.00	
	STD12461	JOSEPH NDERITU	63,000.00	
	STD12513	STEPHEN OOKO	34,650.00	
	STD12514	CORNELIUS KIP	61,600.00	
	STD12515	WYCLIF MUNYAU	61,600.00	
	STD12339	STANLY OKADO	81,900.00	
	STD12364	RUTH MAGEMA	109,200.00	
	STD12340	CAROLYNE TENKO	81,900.00	
	STD12351	BENSON ZAKAYO	109,200.00	
	STD12343	RAJAB IKUZA	136,500.00	
	STD123451	BERTHA ROTICH	145,600.00	
	STD12426	STEPHEN MUIRURI	63,700.00	
	STD12425	SHADRACK OMANGE	63,700.00	
	STD12431	SHARON KIPNGETICH	81,900.00	
	STD12495	INTERMASS LTD	1,039,324.00	
	STD	JAMES MARU	100,650.00	
	STD	EMILY WAMALWA	67,200.00	
	STD12477	CFAO MOTORS	5,546,816.45	
	STD12477	CFAO MOTORS	97,312.55	
	STD12474	CFAO MOTORS	15,561,108.00	
	STD002720	AS PER ATTACHED	2,952,000.00	
	STD12502	NAIVASHA COUNTY LTD	265,200.00	
			52,483,116.10	

TOTAL UNCLEARED EFFECTS

RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK

AS AT 30TH DATE	CREDIT NO.	PARTICULARS	AMOUNT	REMARKS
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PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK

DATE	CHEQUE NO.	PARTICULARS	AMOUNT	REMARKS
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TOTAL UNCLEARED EFFECTS

0.00

RECEIPTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT

AS AT 30TH JUNE 2022

DATE	RECEIPT NO.	PARTICULARS	AMOUNT	REMARKS
30-06-2022	STD0645	LOCAL CASH DEPOSIT	136,500.00	
	STD0665	LOCAL CASH DEPOSIT	200.00	
	STD0856	LOCAL CASH DEPOSIT	300.00	
	STD0857	LOCAL CASH DEPOSIT	1,692.00	
	STD0858	LOCAL CASH DEPOSIT	4,287.00	
	STD0859	LOCAL CASH DEPOSIT	5,145.00	
	STD0860	LOCAL CASH DEPOSIT	9,450.00	
	STD0861	LOCAL CASH DEPOSIT	11,075.00	

CENTRAL BANK OF KENYA
BANKI KUU YA KENYA



(P)

STATEMENT OF ACCOUNT

Rundate : 14/09/2022

CENTRAL BANK OF KENYA

Runtime : 12:56:07

BANKI KUU YA KENYA

Customer Number : 131180

P.O.BOX 60000 - 0200

Account Number : 1000320467

NAIROBI

Account Name : KENYA YOUTH EMP OPP PROJ ACCOUNT A(KES)

STATEMENT PERIOD: FROM 01/06/2022 TO 30/06/2022

Opening Balance : 157512797.05

No	Trn Date	Value Date	Reference No	Trn Details	Dr Amt	Cr Amt	Balance
1	02/06/2022	02/06/2022	FT221530QLV2	Outward RTGS Payment MT 102 0008003624 STATE DEPT FOR LABOUR:CBK MAURICE GACHUNGA KAMAU /REC/0008003624	25,200.00	0.00	157,487,597.05

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277	28/06/2022	28/06/2022	FT22179VMBM9	Local Cash Deposit Bulk		0.00	2,025.00	85,369,289.30
				252831090019810000000000				
278	28/06/2022	28/06/2022	FT22179MMBH2	Local Cash Deposit Bulk		0.00	38,000.00	85,407,289.30
				252830090019810000000000				
279	29/06/2022	29/06/2022	FT22180HL9QV	Outward RTGS Payment MT 102		37,950.00	0.00	85,369,339.30
				0008003910				
				STATE DEPT FOR LABOUR:CBK				
				JACOB KITUNGU MUNYASIA				
				/REC/0008003910				
				STD 002406				
280	29/06/2022	29/06/2022	FT221803SHN2	Outward RTGS Payment MT 102		423,765.50	0.00	84,945,573.80
				0008003911				
				STATE DEPT FOR LABOUR:CBK				
				EASTMARK HOTEL LTD				
				/REC/0008003911				
				STD002510				
281	29/06/2022	29/06/2022	FT22180VYKXT	Outward RTGS Payment MT 103		6,259,189.65	0.00	78,686,384.15

			0008003907				
			STATE DEPT FOR LABOUR:999999				
			TOM MBOYA LABOUR COLLEGE				
			0008003907				
			STD002523				
			Totals	79,535,437.90	709,025.00		
				Closing Balance			78,686,384.15