

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

	
THE NATIONAL ASSEMBLY	
REPORT PAPERS LAID	
DATE: 13 FEB 2019	DAY: Wednesday
TABLED BY: OF	Has. Adem Duale, MP
CLERK AT THE TABLE:	Lom
	Halima Suleman

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF STATE DEPARTMENT OF LABOUR

FOR THE YEAR ENDED 30 JUNE 2018



STATE DEPARTMENT FOR LABOUR

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2018

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

**State Department for Labour
Reports and Financial Statements
For the year ended June 30, 2018**

Table of Contents

Page

(a) KEY ENTITY INFORMATION AND MANAGEMENT.....	iii
I. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES.....	xiii
II. REPORT OF THE INDEPENDENT AUDITORS ON THE STATE DEPARTMENT FOR LABOUR xiv	
III. STATEMENT OF RECEIPTS AND PAYMENTS.....	1
IV. STATEMENT OF ASSETS AND LIABILITIES.....	2
V. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED.....	3
VI. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT	5
VII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES	6
VIII. SIGNIFICANT ACCOUNTING POLICIES	9
IX. NOTES TO THE FINANCIAL STATEMENTS	14

(a) KEY ENTITY INFORMATION AND MANAGEMENT

Background information

The entity was formed on 31 May 2016 by merging the Ministry of Labour, Social Security and services and the Ministry of East Africa Affairs. At cabinet level, the entity is represented by the Cabinet Secretary for East Africa Community, Labour and Social Protection, who is responsible for the general policy and strategic direction of the entity. The ministry further consists of three State departments each administered by a Principal Secretary. The state departments are: -

1. State Department for East African community
2. State Department for Labour
3. State department for Social Protection

The accompanying financial Statements constitute the financial statement for the State department for Labour.

. The vision, mission and core function of the State Department for Labour under the Ministry of East Africa Community, Labour and Social Protection

Vision

A globally competitive Workforce

Mission

To promote decent work, skills development and sustainable job creation

Mandates

The Labour sub-sector mandate is derived from the Executive Order No. 2 of 2013 which is as follows:

- Social security policy;
- Employment policy;
- National human resource planning and development
- National labour productivity policy
- Child labour policy and regulations management
- Internship policy
- Labour and social security policy and programme implementation
- Facilitating and tracking employment creation

**State Department for Labour
Reports and Financial Statements
For the year ended June 30, 2018**

- Co-ordination of national employment
- Workplace inspection
- Workman's compensation
- Promotion of occupational health and safety at work
- Management of labour migration and international jobs
- Industrial relations management
- Management of vocational, apprenticeship and industrial training
- Vocational training
- National productivity and competitiveness improvement
- Trade unions

Core Values

- Customer focus – The Ministry is committed to upholding high standards in service delivery to all its customers
- Courtesy – The Ministry is committed to treating its customers with courtesy and respect
- Child friendliness – the Ministry is committed to applying the principle of the “Best interest of the child” in all matters concerning children
- Integrity, transparency and accountability – the Ministry is committed to promoting openness, uprightness and reliability while executing its mandate
- Professionalism – The Ministry is committed to exercising competency, skills, knowledge and ethical behaviour in service delivery
- Equity and equality – the Ministry will promote fairness, human dignity and justice in all its programmes

Key Management

- Office of 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
- Productivity Centre of Kenya

**State Department for Labour
Reports and Financial Statements
For the year ended June 30, 2018**

(a) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2017 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Cabinet Secretary	Hon. (Amb.) Ukur Yatani
2.	Chief Administrative Secretary	Hon Abdul Bahari
3.	Accounting Officer	Dr. Ibrahim M. Mohamed, CBS
4.	Secretary Administration	William K. Kiprono EBS
5.	Ag Labour Commissioner	Isaiah B Kirigua
6.	Director HRM&D	Lilian Nzavi(Mrs)
7.	Director NHRPD	Cathrine Waema(Mrs)
8.	Registrar of Trade Unions	Elizabeth Gicheha
9.	Director, NPCC	John K.Munguti
10.	Director, DOSH	Samuel Thuita
11.	Chief Economist	Winnie N. Karingithi, OGW
12.	Ag Head Accounting Unit	CPA Caleb N Mudonyi
13.	Principal Internal Auditor	CPA Joseph Waruiru
14.	Ag. Director General National Employment Authority	Edith Okoki(Mrs)
15.	Deputy Chief State Counsel	Edith N. Torome
16.	Supply Chain Management	Stephen Mutua
17.	Senior Finance Officer	CPA Daniel Ochung

(b) Fiduciary Oversight Arrangements

- Audit and finance committee activities- in the process
- Parliamentary committee activities- on an adhoc basis as and when there is an issues to be addressed
- Development partner oversight activities. Only one Development Partner is in place.

(c) Entity Headquarters

P.O. Box 40326-00100

Social Security House

Bishops Road, Milimani

Nairobi, Kenya

Entity Contacts

Telephone: (254) 2729800

E-mail: cabinetsecretary@labour.go.ke

Website: www.go.ke

(d) Entity Bankers

Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

Nairobi, Kenya

(e) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GOP 00100

Nairobi, Kenya

(f) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

**State Department for Labour
Reports and Financial Statements
For the year ended June 30, 2018**

FORWARD BY THE CABINET SECRETARY

FINANCIAL PERFORMANCE SUMMARY

Actual Performance against Budget for the Year to 30 June, 2017

• Financial Performance	• Printed Estimates	Actual	Variance	% Utilization
• Total Receipts	2,223,560,463	2,024,237,952	(199,322,511)	91%
• Total Payments	2,467,468,511	1,999,315,441	468,153,070	81%

The state department received exchequer releases 8% below the expected amount. This caused the department to accrue pending bills relating to the commitments made based on the budget available

Details	Approved budget	Actual	Variance	% Utilization
Compensation of Employees	681,040,000	640,516,314	40,523,686	94%
Use of goods and services	946,793,226	635,365,339	311,427,887	67%
Transfers to Other Government Units	612,400,000	607,400,000	5,000,000	99%
Other grants and transfers	28,377,194	27,849,904	527,290	98%
Social Security Benefits	17,000,000	17,000,000	-	100%
Acquisition of Assets	181,858,091	71,183,884	110,674,207	39%
TOTAL	2,467,468,511	1,999,315,441	468,153,070	91.5%

Key achievements for the entity in the 2017/2018 Financial Year

The State Department resolved 7,094 disputes, reduced the time taken to resolve labour disputes from 75 to 60 days; carried out 7,230 routine labour inspections while 556 Workmen's Compensation claims were processed awaiting funding from the National Treasury. In addition; the time taken for attestation of foreign contracts for Kenyan migrant workers was reduced from 30 days in 2014/15 to 2 days in 2017/18 thus easing movement of applicants to places of destination. A total of 1,783 contracts were attested and beneficiaries travelled abroad for work. In addition, the development of an integrated National Wages and Remuneration Policy was initiated to provide a framework for guiding wages determination in the public and private sectors of the economy. To address emerging issues and challenges being experienced in the Labour Sector which affects all the other sectors, the State Department started the review of the labour laws and policies to effectively contribute to the government's Big Four Agenda. These include: Employment Act, 2007; Labour Relations Act, 2007 and the Labour Institutions Act, 2007.

The State Department examined 16,437 hazardous industrial plant and equipment 77,230 workers in hazardous occupations examined by Designated Health Practitioners (DHPs) and DOSHS Medical Staff to access the effect of exposure to workplace contaminants; surveyed 571 workplaces on level of air borne and other contaminants; 4,451 Fire Safety audits of Workplaces carried out while 6,717 workplace inspections were carried. In addition, Pilot Baseline survey on safety and health at workplaces was carried out in Nakuru County. The World day for Safety and Health Work was marked on 28th April 2018 where various enterprises were awarded for outstanding performance in safety and health in three different categories namely, Agriculture, Manufacturing and service sectors. In addition, Occupational Safety and Health Bill, Work Injury Compensation Bill and Occupational Safety and Health Practitioners Bill were finalized and forwarded to the National Treasury and SCAC for approval before forwarding to Cabinet. The State Department has improved efficiency and effectiveness in administration of Work Injury Benefits by reducing the number of processes a claimant goes through thereby reducing time taken to process claims from 30 days in 2014/15 Financial Year to 5 working days in 2017/18 Financial Year from the time the claim is lodged and all requisite documents availed.

During the period under review, 394 trade unions books of accounts and records were Inspected while 15 trade unions membership records were Updated and 4 Trade Unions approved by the Labour Board for registration.

A National Internship Policy and Guidelines were developed and validated by stakeholders awaiting submission to Cabinet. The Policy proposes the development and implementation of Internship Programme to increase the graduate's knowledge of workplace skills. A total of 36, 528 job seekers were placed in employment through the Public Employment Services. A framework for Employment Creation Analysis (ECA) was also developed. The draft framework is meant assess job creation potential for in new and ongoing projects. Implementation of the framework will assist in monitoring employment trends in the country. In addition, a curriculum on Homecare management was developed to equip trainees with knowledge, skills, values and attitudes that will improve their capacity to effectively manage and perform duties and operations of homecare services in private households, children homes, hospitals, hostels and boarding institutions both locally and abroad. The curriculum has five modules namely: Life Skills, Pre-Departure, Training, Childcare, Home Nursing and Work Placement. The module on Pre-departure training for migrant workers is intended to prepare the trainees with knowledge, skills, attitudes and values that will enable them cope with challenges they are likely to encounter in the new work environment in the host country and on return to Kenya after the end of the contract.

In order to enhance labour migration management and protection of Kenyan migrant workers, the Government lifted the ban on export of labour to the Gulf region. Regulation for registration of private employment agencies were developed and gazetted. All private employment agencies were vetted afresh. A total of 65 Private Employment Agencies were registered to place job seekers for employment abroad. Two Bilateral Labour Agreements were signed with the Kingdom of Saudi Arabia and the United Arab Emirates. In addition, a draft Labour Migration Management Bill was developed. A draft Labour Migration Policy was also developed awaiting stakeholder validation. The Country in collaboration with the World Association of Public Employment Services (WAPES) hosted an Experts Meeting on Labour Market Information in September 2017.

The human resource capacity of the National Productivity and Competitiveness Centre was also enhanced through recruitment of twenty two (22) Productivity Officers. In addition, the State Department carried out targeted productivity awareness and promotion activities covering both public and private sectors in five counties (Nairobi, Kisumu, Nakuru, Kitui, Machakos and Embu) and developed national and 20 sectorial productivity indices to assist in performance benchmarking. In addition, productivity improvement programmes were initiated in 3 MDAs and discussions are underway to introduce Kaizen programmes in basic education and Kenya School of Government. In

addition, Productivity improvement activities are on-going in various sectors: Tea sector (KTGA, KTDA), textiles, and Manufacturing SMEs. Partnerships with respective county governments have culminated to development of Concept papers and Memorandum of Understanding (MoU). The Centre is also working in partnership with Ministry of Economy, Trade and Industry (METI) of Japan and Japan Productivity Centre (JPC) in implementation of productivity improvement in selected model companies.

The Ministry developed and launched the Kenya Labour Market Information System (KLMIS) <http://www.labourmarket.go.ke> to facilitate storage, access, retrieval, and interrogation of data on various facets of the country's labour market. Report on survey of Local Training Institutions was finalized and validated by stakeholders Master file of local training institutions was updated.

Towards improving efficiency in the provision of Industrial Training Skills, the State Department through the National Industrial Training Authority (NITA) automated payment of Industrial Training Levy through the M-PESA platform. This has reduced time for employers in remitting the money to the Authority thus improving efficiency in Levy administration. A total of 39,281 persons were trained in industrial skills, 21,599 students and lecturers were placed on industrial attachment, 45,293 candidates were assessed for competences through Government Trade Test, 2,186 employers were registered for levy payment to enable them access to levy fund for training of employees, 5,417 trade test assessors (examiners) were identified and accredited while KShs. 684.6 Million was collected as training levy. Sixteen (16) training and testing standards were developed to enhance industrial skills development while six Occupational Qualification Competence Standards (OQCS) were developed and validated. In addition, a National Occupational Qualifications Framework (OQF) has been developed. The OQF establishes a Master Craftsperson qualification with complete descriptors to inform workplace qualifications in the country.

The State Department continued with the implementation of the Kenya Youth Employment Opportunities Project (KYEOP) under World Bank. The Project is expected to address skills mismatches amongst the youth through involving and engaging training providers and private sector employers to offer training and work experience to targeted 70,000 youths in four years through apprenticeship and use of Master craftsmen. As per the design of the Project, a total of 2,580 youth were provided with various technical skills training for 5 months out of which three months will be internship at workplace. The training was carried out through 12 Firms (formal) Nairobi and 414 Master Craftsmen covering, Kisumu, Mombasa, Kwale, Nakuru and Nairobi. Under improving provision of

labour market information, a Pilot Informal Sector Skills and Occupational survey was undertaken and a report produced to guide the main survey scheduled in 2018/19 FY.

IMPLEMENTATION CHALLENGES

Inadequate financial resources: Over the years, the State Department has suffered perennial low funding with total budget averaging 0.1 percent of the national budget. This has hampered the State Department's ability to effectively deliver on its mandate. This has led to slow implementation of projects under the state department.

Inadequate human resource capacity - the State Department for Labour has an authorized establishment of 1,785 and an in-post of 600 with a variance of 1,185 thus operating at 33.6%.

Aging workforce - a total 292 officers out the current in-post of 600 comprising 48.6% of the staff are in the age bracket of 50-59 years. This poses a challenge of succession management.

Inadequate human resource capacity of Labour Inspectorate – The State Department has 87 staff against the approved establishment of 279. Consequently, the ratio of labour inspectors to the number of employees has deteriorated from 1:141,524 in 2012 to 1:183,867 in 2016. This is against the international best practice benchmark of 1:40,000.

Weak capacity of the Office of the Registrar of Trade Unions: The Office of Registrar of Trade Unions has only six (6) staff with only one technical officer against an establishment of fifteen (15) staff between Job Groups K to R. This has hampered effective regulation and supervision of trade unions in the country.

Inadequate physical infrastructure and working tools especially in the field offices

Inadequate capacity of institutions of Social Dialogue - The National Labour Board and Wages Council as currently constituted have various limitations (financial, human, infrastructure and technological capacity) which have eroded the influence in ensuring harmonious industrial relations in the country.

Delay in categorization of the National Employment Authority making it difficult to recruit staff to effectively implement its mandate.

Inadequate human resource capacity for National Industrial Training Authority (NITA) - The total staffing level of the National Industrial Training Authority (NITA) is 300 out of the approved establishment of 740 staff this has affected the operations of the Authority including the 5 Industrial Training Centres in Athi River, Mombasa, Kisumu and 2 in Nairobi.

Lack of Alternative Dispute Resolution (ADR) mechanism - Kenya lacks an institutional mechanism for conciliation and mediation services on labour and employment related disputes as provided under Article 159 (2)(c) of the Constitution of Kenya and in the Labour Relations Act, 2007. Such a mechanism would facilitate expeditious conclusion of disputes.

Gaps in the framework for management of labour migration - This results in duplications and weakening of efforts to coordinate labour migration. The country also lacks appropriate legislation on labour migration.

Weak apprenticeship systems - Kenya has a weak apprenticeship training system which limits industrial skills development, especially for youths in the informal sector. The lack of guidelines and standards for Master Craftsmen further limits the implementation of such a system.

Sign

Hon.(Amb.) Yattan Ukur
Cabinet Secretary

I. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the **State Department for Labour** is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2018. 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 entity; (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 entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the **State Department for Labour** accepts responsibility for the entity'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 entity's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2018, and of the entity's financial position as at that date. The Accounting Officer charge of the **State department for labour** further confirms the completeness of the accounting records maintained for the entity, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the **State Department for Labour** confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity'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 entity's financial statements were approved and signed by the Accounting Officer on *19th December* 2018.



Principal Secretary
Name: Dr. Ibrahim M. Mohamed, CBS



Principal Accounts Controller
Name: CPA Caleb N Mudonyi
ICPAK Member Number: 10748

**II. REPORT OF THE INDEPENDENT AUDITORS ON THE STATE DEPARTMENT
FOR LABOUR**

REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: oag@pagkenya.go.ke
Website: www.kenao.go.ke



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT OF LABOUR FOR THE YEAR ENDED 30 JUNE 2018

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of the State Department of Labour set out on pages 1 to 20, which comprise the statement of assets and liabilities as at 30 June 2018, 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 effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of State Department of Labour as at 30 June 2018, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Other Grants and Transfers

The statement of receipts and payments for the year ended 30 June 2018 reflects a figure of Kshs.27,849,904 for other grants and transfers which includes Kshs.22,349,904 in respect of membership fees. However, a review of supporting records for this amount revealed that a total of Kshs.6,762,246 charged to international organizations for membership fees and subscriptions related to foreign travel as analyzed in Appendix 1. Further, scholarships and other educational benefits of Kshs.5,500,000 (Note 7 to the financial statements) were not supported as regards to criteria of identifying the beneficiaries, list of beneficiaries, level of education and accountability of the amounts.

In the circumstances, funds totaling to Kshs.12,262,246 were not applied to the purposes for which they were appropriated by the National Assembly.

Report of the Auditor-General on the Financial Statements of State Department of Labour for the year ended 30 June 2018

2. Un-Surrendered Bank Balances

A review of receipt records for the State Department of Labour disclosed that unspent balance of Kshs.5,684,232 received from the former Meru District was receipted on 31 October 2017 and on 29 March 2018 transferred to State Department's deposit account. It was not clear why the amount was transferred to the deposit account instead of surrendering the funds to the National Treasury as required.

In the circumstances, the unspent balance of Kshs.5,684,232 received from the former Meru District has not been accounted for and or surrendered to Exchequer to date.

3. Accounts Payables

3.1 Accounts Payable- Clearance

The statement of assets and liabilities reflects accounts payable and deposits of Kshs.122,176,772. However, Note 12 to the financial statements shows included in the balance is Kshs.73,069,995 described as clearance without any analysis or supporting details.

Consequently, the accuracy and completeness of the accounts payables of Kshs.122,176,772 could not be confirmed as at 30 June 2018.

3.2 Pending Bills

Annex 1 appended to the financial statements reflects pending bills totaling Kshs.55,120,444. However, had the bills been cleared by 30 June 2018, the statement of receipts and payments would have reflected a deficit of Kshs.30,197,933 instead of a surplus balance of Kshs.24,922,511 now shown. No reason has been given for accumulating the pending bills in the year and committing the State Department's resources beyond the available funds.

A review of the status during the audit in November 2018 indicated that out of Kshs.55,120,444 outstanding, bills totaling Kshs.45,517,642 had been settled leaving a balance of Kshs.9,602,802. However, it has not been clarified why the pending bills did not form the first charge in the subsequent year as required.

4. Un-accounted for Disbursements to Consulate Offices

During the year under review, the State Department made disbursements totalling Kshs.110,137,669 through A.I.E.'s to Consulate Offices in Qatar, Saudi Arabia, Geneva and the United Arab Emirates (UAE) as follows:

Date	Voucher No.	Labour Consulate Office	A.I.E	Amount Kshs.
25/9/2017	0119	Qatar	A877237	9,500,000
25/9/2017	0120	Saudi Arabia	A877239	9,500,000
25/9/2017	0121	UAE	A877238	9,500,000
25/9/2017	0122	Geneva	A877242	10,540,000
16/1/2018	0497	Saudi Arabia	A877256	5,587,975
16/1/2018	0498	Qatar	A877455	5,587,975
16/1/2018	0499	Geneva	A877453	9,086,510
25/5/2018	01100	Geneva	B030531	10,571,284
25/5/2018	01099	Qatar	B030540	12,587,975
25/5/2018	01098	Saudi Arabia	B030433	12,587,975
25/5/2018	01097	UAE	B030536	15,087,975
Total				110,137,669

However, expenditure returns have not been availed for audit review.

In the circumstances, it has not been possible to confirm that the public funds amounting to Kshs.110,137,669 disbursed to Consulate Offices were utilized for intended purposes and accounted for.

5. Acquisition of Assets

The statement of receipts and payments for the year ended 30 June 2018 reflects Kshs.71,183,883 in respect of acquisition of assets. Included in this amount is Kshs.6,101,000 relating to receipts from sale of inventories, stocks and commodities realized by the Directorate of Occupational Safety Health (DOSH). No explanation was given as to why receipts from sale of assets were expensed or paid as acquisition of assets. Further, the Summary of fixed assets shows acquisition of intangible assets of Kshs.17,474,994 while note 9 indicates research studies, project preparation, design and supervision casting doubts on what the amount represents in the financial statements. In addition, the summary fixed assets register remains incomplete as also reported in the previous year.

In the circumstances, Kshs.71,183,883 acquisition of assets expenditure is overstated by the unaccounted for disposal income of Kshs.6,101,000 for the year ended 30 June 2018.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of State Department of Labour in accordance with ISSAI 30 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.

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. I have determined that there are no other key audit matters to communicate in my report.

Other Matters

Budget and Budgetary Performance

1. Receipts

The State Department had budgeted for receipts totalling Kshs.2,223,560,463 but actual receipts amounted to Kshs.2,024,237,952 resulting to a shortfall of Kshs.199,322,511 or 9% as shown below:

Item	Budget Kshs.	Actual Kshs.	(Excess)/Shortfall Kshs.	Variance %
Exchequer releases	2,210,460,463	2,017,027,522	193,432,941	9
Proceeds from sale of assets	7,100,000	6,101,000	999,000	14
Other receipts	6,000,000	1,109,430	4,890,570	85
Total	2,223,560,463	2,024,237,952	199,322,511	9

The failure to receive the budgeted receipts adversely affected implementation of planned activities for the year under review.

2. Payments

The State Department had budgeted to spend Kshs.2,467,468,511 but total payments amounted to Kshs.1,999,315,441 resulting to under expenditure of Kshs.468,153,070 or 19% as follows:

Item	Budget Kshs.	Actual Kshs.	(Excess)/ Shortfall Kshs.	Variance %
Compensation of employees	681,040,000	640,516,314	40,523,686	6
Use of goods and services	946,793,226	635,365,339	311,427,887	33

Item	Budget Kshs.	Actual Kshs.	(Excess)/ Shortfall Kshs.	Variance %
Transfer to other Government units	612,400,000	607,400,000	5,000,000	1
Other grants and transfers	28,377,194	27,849,904	527,290	2
Social security benefits	17,000,000	17,000,000	0	0
Acquisition of assets	181,858,091	71,183,884	110,674,207	40
Total	2,467,468,511	1,999,315,441	468,153,070	19

The under expenditure implies that the goals and objectives of the State Department were not achieved as planned for the fiscal year 2017/2018.

3. Unresolved Prior Years Issues

Construction of the National Employment Promotion Centre Kabete

As was previously reported, the construction of the proposed National Employment Promotion Centre Kabete awarded to M/s Inforserve Networks Limited on 15 May 2015 at a contract sum of Kshs.442,723,947 had stalled after payment of Kshs.117,998,228. The contractor has since abandoned the site. The contract period of 78 weeks had also expired.

Consequently, it has not been possible to determine if and when the project will be completed.

In addition, ownership documents for the land (L/R No.22355) on which the Project was being constructed were not availed for audit verification and the land appeared to have been encroached on by private developers. A dispute had also been registered by a person claiming ownership of the land.

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, 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

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 INTERNAL CONTROLS EFFECTIVENESS, GOVERNANCE AND RISK MANAGEMENT SYSTEMS

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. 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 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) and for maintaining effective internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

In preparing the financial statements, management is responsible for assessing the State Department's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the going concern basis of accounting unless the National Government either intends to liquidate the State Department or to cease operations, or have no realistic alternative but to do so. Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

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

Those charged with governance are responsible for overseeing the State Department's financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become

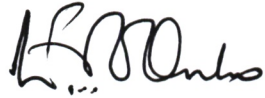
inadequate because of changes in conditions, or that the degree of compliance with the State Department's policies and procedures may deteriorate.

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

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

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



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

Nairobi

21 January 2019

Appendix 1

Membership and Subscriptions to International Organizations

Category	GL. Date	Transaction Number	Line Description	Amount Kshs.
Purchase Invoices	Jun 8, 2018	STD002166	Travelling to Penh-Cambodia	190,245
Purchase Invoices	Jun 22, 2018	IMP3286253	Travel to Attend African Kaizen Annual Conference in S. Africa	67,625
Purchase Invoices	Jun 22, 2018	IMP3286252	To attend African Kaizen Annual Conference In S. Africa	83,625
Purchase Invoices	Jun 22, 2018	STD001535/1	One Day Per Diem While In Swaziland	31,616
Purchase Invoices	Jun 25, 2018	STD002321	Per Diem While In China to Attend Seminar	160,116
Purchase Invoices	Jun 25, 2018	STD002204	Per Diem-Ethiopia Attending ILO Workshop	50,334
Purchase Invoices	Jun 30, 2018	STD002779	Air Tickets For Nbi-Amst-Geneva-Amsterdam-Nbi, June 2018	1,987,485
Purchase Invoices	Jun 30, 2018	STD002534	Surrender of Imprest W/No. 3286151 Khadijah Kasachoon	126,000
Purchase Invoices	Jun 30, 2018	STD001323	Surrender of Imprest W/No 3149628 Benzon Zakayo Okwayo	117,600
Purchase Invoices	Jun 30, 2018	STD002766	Surrender of Imprest W/No 3286135 Lilian Gezare Nzavi	126,000
Purchase Invoices	Jun 30, 2018	STD000543	Surrender of Imprest W/No 2994657 Nancy Adhiambo Aadho	103,000
Purchase Invoices	Jun 30, 2018	STD002595	Surrender of Imprest W/No 3286136 Meldar Angir	105,000
Purchase Invoices	Jun 30, 2018	STD002694	Surrender of Imprest W/No 3286159 Purity Wachuka Kamau	105,000
Purchase Invoices	Jun 30, 2018	STD0028885	Surrender of Imprest W/No 3260683 Mary Wambui Mwangi	126,000
Purchase Invoices	Jun 30, 2018	STD0028886	Surrender of Imprest W/No 3260682 Kenneth Murungi	126,000
Purchase Invoices	Jun 30, 2018	STD0028884	Surrender of Imprest W/No 3260684 Samuel Thuita	126,000
Purchase Invoices	Jun 30, 2018	STD0028881	Surrender of Imprest W/No 3260685 Sylvia Kanjiru Gitonga	126,000
Purchase Invoices	Jun 30, 2018	STD002698	Surrender of Imprest W/No 3286132 Christine Mokaya	126,000
Purchase Invoices	Jun 30, 2018	STD002684	Surrender of Imprest W/No 3286133 Rose Shiundu	126,000
Purchase Invoices	Jun 30, 2018	STD002687	Surrender of Imprest W/No 3286129 Edith Torome	157,500
Purchase Invoices	Jun 30, 2018	STD002688	Surrender of Imprest W/No 3286131 Hellen Maneno	157,500
Purchase Invoices	Jun 30, 2018	STD002693	Surrender of Imprest W/No 3286130 Joyce Mwale	157,500
Purchase Invoices	Jun 30, 2018	STD002695	Surrender of Imprest W/No 3286134 Winnie Karingithi	157,500

Report of the Auditor-General on the Financial Statements of State Department of Labour for the year ended 30 June 2018

Category	GL. Date	Transaction Number	Line Description	Amount Kshs.
Purchase Invoices	Jun 30, 2018	STD002671	Surrender of Imprest W/No 3286108 Zahra Haji	1,000,000
Purchase Invoices	Jun 30, 2018	STD002669	Surrender of Imprest W/No 3286018 Zahra Haji	122,600
Adjustment	Oct 6, 2017		Journal For Diplomatic Mission AIE 2017/18	953,810
Adjustment	Nov 9, 2017		Capture of AIE A877453	46,190
	Total			6,762,246

State Department for Labour
Reports and Financial Statements
For the year ended June 30, 2018

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2017/2018	2016/2017
		Kshs	Kshs
RECEIPTS			
Transfers from National Treasury	1	2,017,027,522	1,781,122,824
Proceeds from Sale of Assets	2	6,101,000	8,000,000
Other Revenues	3	1,109,430	3,555,000
TOTAL REVENUES		2,024,237,952	1,792,677,824
PAYMENTS			
Compensation of Employees	4	640,516,314	562,492,412
Use of goods and services	5	635,365,339	679,174,473
Transfers to Other Government Units	6	607,400,000	393,525,306
Other grants and transfers	7	27,849,904	7,987,911
Social Security Benefits	8	17,000,000	1,740,179
Acquisition of Assets	9	71,183,883	129,211,995
TOTAL PAYMENTS		1,999,315,441	1,774,132,276
SURPLUS/DEFICIT		24,922,511	18,545,549

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on *19th December* 2018 and signed by:



Principal Secretary
Name: Dr. Ibrahim M. Mohamed, CBS



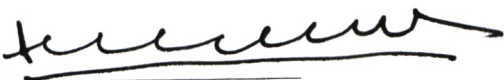
Principal Accounts Controller
Name: CPA Caleb N Mudonyi
ICPAK Member Number: 10748

State Department for Labour
Reports and Financial Statements
For the year ended June 30, 2018

IV. STATEMENT OF ASSETS AND LIABILITIES

	Note	2017/2018	2016/2017
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10A	147,624,939	78,879,250
Cash Balances	10B	1,693,852	1,411,898
Total Cash And Cash Equivalents		149,318,791	80,291,148
Accounts Receivables - Outstanding Imprest and Clearance Accounts	11	1,135,930	891,170
TOTAL FINANCIAL ASSETS		150,454,721	81,182,318
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	12	122,176,772	62,636,769
NET FINANCIAL ASSETS		28,277,949	18,545,549
REPRESENTED BY			
Fund balance b/fwd	13	18,545,549	-
Prior year adjustments	14	(15,190,111)	
Surplus/Deficit for the year		24,922,511	18,545,549
NET FINANCIAL POSSITION		28,277,949	18,545,549

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on *19th December* 2018 and signed by:


Principal Secretary
Name: Dr. Ibrahim M. Mohamed, CBS

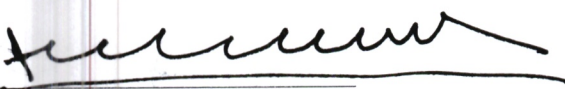

Principal Accounts Controller
Name: CPA Caleb N Mudonyi
ICPAK Member Number: 10748

State Department for Labour
Reports and Financial Statements
For the year ended June 30, 2018

V. STATEMENT OF CASH FLOWS

	Not e	2017/2018	2016/2017
		Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from National Treasury	1	2,017,027,522	1,781,122,824
Other Revenues	3	1,109,430	3,555,000
		2,018,136,952	1,784,677,824
Payments for operating expenses			
Compensation of Employees	4	640,516,314	562,492,412
Use of goods and services	5	635,365,339	679,174,473
Transfers to Other Government Units	6	607,400,000	393,525,306
Other grants and transfers	7	27,849,904	7,987,911
Social Security Benefits	8	17,000,000	1,740,179
		1,928,131,558	1,644,920,280
Adjusted for:			
Changes in receivables		(244,760)	(891,170)
Changes in payables		59,540,003	62,636,769
Adjustments during the year	14	(15,190,111)	
Net cashflow from operating activities		134,110,527	199,762,964
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	6,101,000	8,000,000
Acquisition of Assets	9	(71,183,883)	(129,211,995)
Net cash flows from Investing Activities		(65,082,883)	(121,211,995)
NET INCREASE IN CASH AND CASH EQUIVALENT		69,027,643	80,291,148
Cash and cash equivalent at BEGINNING of the year		80,291,148	-
Cash and cash equivalent at END of the year		149,318,791	80,291,148

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on *19th December* 2018 and signed by:


Principal Secretary
Name: Dr. Ibrahim M. Mohamed, CBS

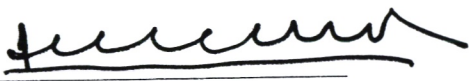

Principal Accounts Controller
Name CPA Caleb N Mudonyi
ICPAK Member Number:10748

State Department for Labour
Reports and Financial Statements
For the year ended June 30, 2018

VI. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	3,060,090,000	(849,629,537)	2,210,460,463	2,017,027,522	193,432,941	91%
Proceeds from Sale of Assets	3,550,000	3,550,000	7,100,000	6,101,000	999,000	86%
Other Receipts	3,000,000	3,000,000	6,000,000	1,109,430	4,890,570	18%
Total Receipts	3,066,640,000	(843,079,537)	2,223,560,463	2,024,237,952	199,322,511	91%
Payments						
Compensation of Employees	334,100,000	346,940,000	681,040,000	640,516,314	40,523,686	94%
Use of goods and services	582,093,295	364,699,931	946,793,226	635,365,339	311,427,887	67%
Transfers to Other Government Units	306,200,000	306,200,000	612,400,000	607,400,000	5,000,000	99%
Other grants and transfers	7,850,000	20,527,194	28,377,194	27,849,904	527,290	98%
Social Security Benefits	-	17,000,000	17,000,000	17,000,000	-	100%
Acquisition of Assets	306,756,705	(124,898,614)	181,858,091	71,183,884	110,674,207	39%
Grand Total	1,537,000,000	930,468,511	2,467,468,511	1,999,315,441	468,153,070	81%
Surplus/Deficit	1,529,640,000	(1,773,548,048)	(243,908,048)	24,922,511	(268,830,559)	

The entity financial statements were approved on 19th December 2018 and signed by:

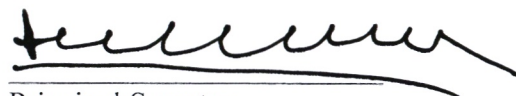

Principal Secretary
Name: Dr. Ibrahim M. Mohamed, CBS


Principal Accounts Controller
Name: CPA Caleb N Mudonyi
ICPAK Member Number: 10748

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Exchequer releases	2,016,800,000	(198,456,488)	1,818,343,512	1,796,568,328	21,775,184	99%
Proceeds from Sale of Assets	3,550,000	3,550,000	7,100,000	6,101,000	999,000	86%
Other Receipts	3,000,000	3,000,000	6,000,000	1,109,430	4,890,570	18%
Total Receipts	2,023,350,000	(191,906,488)	1,831,443,512	1,803,778,758	27,664,754	98%
PAYMENTS						
Compensation of Employees	324,100,000	336,940,000	661,040,000	620,516,314	40,523,686	94%
Use of goods and services	362,343,295	146,449,931	508,793,226	442,714,738	66,078,488	87%
Transfers to Other Government Units	306,200,000	306,200,000	612,400,000	607,400,000	5,000,000	99%
Other grants and transfers	7,850,000	20,527,194	28,377,194	27,849,904	527,290	98%
Social Security Benefits		17,000,000	17,000,000	17,000,000	-	100%
Acquisition of Assets	14,456,705	(10,623,613)	3,833,092	2,425,337	1,407,755	63%
Grand Total	1,014,950,000	816,493,512	1,831,443,512	1,717,906,293	113,537,219	94%
Surplus/Deficit	(1,008,400,000)	(1,008,400,000)		85,872,465	(85,872,465)	

The entity financial statements were approved on 19th December 2018 and signed by:



Principal Secretary
Name: Dr. Ibrahim M. Mohamed, CBS



Principal Accounts Controller
Name: CPA Caleb N Mudonyi
ICPAK Member Number: 10748

VIII. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS			-			
Exchequer releases	1,044,100,000	(651,173,049)	392,926,951	220,459,194	172,467,757.00	56 %
Total Receipts	1,044,100,000.00	(651,173,049.00)	392,926,951.00	220,459,194	172,467,757.00	56 %
			-			
Payments			-			
Compensation of Employees	10,000,000	10,000,000	20,000,000	20,000,000	-	100%
Use of goods and services	219,750,000	218,250,000	438,000,000	192,650,601	245,349,399	44%
Acquisition of Assets	292,300,000	(114,275,001)	178,024,999	68,758,547	109,266,452	39%
Grand Total	522,050,000	113,974,999	636,024,999	281,409,148	354,615,851	44%
Surplus/Deficit	(522,050,000)	(765,148,048)	(243,098,048)	(60,949,954)	(182,148,094)	

The entity financial statements were approved on *19th December* 2018 and signed by:



Principal Secretary
Name: Dr. Ibrahim M. Mohamed, CBS



Principal Accounts Controller
Name: CPA Caleb N Mudonyi
ICPAK Member Number: 10748

IX. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2018 Kshs	Adjustments Kshs	Final Budget 2018 Kshs	Actual on comparable basis Date, 2018 Kshs	Budget utilization difference Kshs
Promotion of the Best Labour Practice	602,298,242.00	(62,593,543.00)	539,704,699.00	475,451,988.70	64,252,710.30
I. Promotion of harmonious industrial relations I	341,858,427.00	(59,041,752.00)	282,816,675.00	264,922,647.85	17,894,027.15
II. Regulation of Trade Unions	58,571,637.00	(52,850,127.00)	5,721,510.00	3,899,650.90	1,821,849.10
III. Provision of Occupational Safety and Health	201,868,178.00	49,298,346.00	251,166,524.00	206,629,869.95	44,536,654.05
Manpower Development, Employment and Productivity Management	1,170,340,095.00	274,815,778.00	1,445,155,873.00	1,076,343,503.45	368,812,369.55
• Human Resource Planning & Development	222,595,763.00	88,433,688.00	311,029,451.00	114,000,091.05	197,029,359.95
• Provision of Industrial Skills	509,958,012.00	175,566,987.00	685,524,999.00	560,313,862.00	125,211,137.00
• Employment Promotion	403,200,000.00	3,577,968.00	406,777,968.00	369,121,603.75	37,656,364.25
Sub programme 4	34,586,320.00	7,237,135.00			

State Department for Labour
Reports and Financial Statements
For the year ended June 30, 2018

Programme/Sub-programme	Original Budget 2018	Adjustments	Final Budget 2018	Actual on comparable basis Date, 2018	Budget utilization difference
Productivity Promotion, Measurement & improvement			41,823,455.00	32,907,946.45	8,915,508.55
General Administration Planning and Support Services					
1. Policy, Planning and General administrative services	363,514,669.00	119,093,270.00	482,607,939.00	434,796,904.45	47,811,034.55
GRAND TOTAL	3,908,791,343.00	543,537,750.00	4,452,329,093.00	3,331,758,199.00	1,120,570,894.00

X. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

-Kenya Youth Employment Opportunities Project

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

• Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. The Department has not tax receipts

SIGNIFICANT ACCOUNTING POLICIES

- **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 entity.

- **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 entity 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 2018, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

- **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 Entity recognises all payments when the event occurs and the related cash has actually been paid out by the Entity.

- **Compensation of Employees**

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

- **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.

- **Interest on Borrowing**

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

SIGNIFICANT ACCOUNTING POLICIES

- **Repayment of Borrowing (Principal Amount)**

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

- **Acquisition of Fixed Assets**

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

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

5. **In-kind contributions**

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

6. **Third Party Payments**

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

7. **Cash and Cash Equivalents**

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

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 2018, this amounted to Kshs 49,106,777 compared to Kshs 62,636,769 in prior period as indicated on note 12

There were no other restrictions on cash during the year.

SIGNIFICANT ACCOUNTING POLICIES

8. Accounts Receivable

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

9. Accounts Payable

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

10. Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Entity at the end of the year. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2018 for the period 1st July 2017 to 30th June 2018 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-entity transfers.

12. Comparative Figures

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

SIGNIFICANT ACCOUNTING POLICIES

13. 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 2018

14. Errors

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

During the year, errors that have been corrected are disclosed under note 26 explaining the nature and amounts.

15. Related Party Transactions

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

State Department for Labour
Reports and Financial Statements
For the year ended June 30, 2018

XI. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHEQUER RELEASES

Description	2017-2018	2016-2017
	Kshs	Kshs
Total Exchequer Releases for quarter 1	267,123,442	260,000,000
Total Exchequer Releases for quarter 2	349,099,054	453,600,000
Total Exchequer Releases for quarter 3	585,110,930	590,622,824
Total Exchequer Releases for quarter 4	815,694,096	476,900,000
TOTAL	2,017,027,522	1,781,122,824

2 PROCEEDS FROM SALE OF ASSETS

	2017-2018	2016-2017
	Kshs	Kshs
Receipts from the Sale of Vehicles and Transport Equipment		1,734,000
Receipts from the Sale of Inventories, Stocks and Commodities	6,101,000	6,266,000
TOTAL	6,101,000	8,000,000

3 OTHER REVENUES

	2017-2018	2016-2017
	Kshs	Kshs
Receipts from Administrative Fees and Charges - Collected as AIA	1,109,430.00	3,555,000
TOTAL	1,109,430.00	3,555,000

4 COMPENSATION OF EMPLOYEES

	2017-2018	2016-2017
	Kshs	Kshs
Basic salaries of permanent employees	358,726,168	319,172,249
Basic wages of temporary employees	48,906,529	21,023,451
Personal allowances paid as part of salary	218,197,533	218,348,405
Personal allowances paid as reimbursements	11,880,950	3,948,307
Employer Contributions Compulsory national social security schemes	2,805,134	
TOTAL	640,516,314	562,492,412

State Department for Labour
Reports and Financial Statements
For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5 USE OF GOODS AND SERVICES

	2017-2018	2016-2017
	Kshs	Kshs
Utilities, supplies and services	22,844,574	15,779,029
Communication, supplies and services	12,280,980	31,178,843
Domestic travel and subsistence	107,943,927	63,243,113
Foreign travel and subsistence	16,790,060	29,768,435
Printing, advertising and information supplies & services	4,586,274	8,809,069
Rentals of produced assets	213,595,429	243,427,840
Training expenses	143,773,986	42,082,647
Hospitality supplies and services	40,566,309	42,837,776
Insurance costs	697,500	1,130,000
Specialised materials and services	8,933,556	16,950,842
Office and general supplies and services	9,271,924	27,055,750
Other operating expenses	18,257,562	121,943,508
Routine maintenance – vehicles and other transport equipment	12,751,654	13,689,657
Routine maintenance – other assets	2,723,528	9,230,532
Fuel Oil and Lubricants	20,348,077	12,047,432
TOTAL	635,365,339.35	679,174,473

6 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2017-2018	2016-2017
	Kshs	Kshs
Transfers to National Government entities (SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300)	607,400,000	393,525,306
TOTAL	607,400,000.00	393,525,306.00

State Department for Labour
Reports and Financial Statements
For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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

Description	Recurrent	Total	2017-2018
	Kshs	Kshs	Kshs
Transfers to SAGAs and SCs			
National Industrial Training Authority	401,400,000	401,400,000	401,400,000
National Employment Authority	200,000,000	200,000,000	200,000,000
Occupational Safety and Health Services	6,000,000	6,000,000	6,000,000
TOTAL	607,400,000	607,400,000	607,400,000

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

7 OTHER GRANTS AND TRANSFERS

	2017-2018	2016-2017
	Kshs	Kshs
Membership dues and subscriptions to international organizations	22,349,904	5,987,911
Scholarships and other educational benefits	5,500,000	2,000,000
Total	27,849,904	7,987,911.00

8 SOCIAL SECURITY BENEFITS

	2017-2018	2016-2017
	Kshs	Kshs
Government pension and retirement benefits	17,000,000	1,740,179
TOTAL	17,000,000	1,740,179

State Department for Labour
Reports and Financial Statements
For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9 ACQUISITION OF ASSETS

	2017-2018	2016-2017
	Kshs	Kshs
Purchase of Buildings		
Construction of Buildings	35,962,065	32,595,663
Refurbishment of Buildings	5,401,437	3,171,190
Purchase of Vehicles and Other Transport Equipment		11,000,000
Purchase of Household Furniture and Institutional Equipment	1,165,000	620,000
Purchase of Office Furniture and General Equipment		16,194,000
Purchase of Specialised Plant, Equipment and Machinery	11,180,387	5,246,935
Research, Studies, Project Preparation, Design & Supervision	17,474,994	60,384,207
TOTAL	71,183,883.	129,211,995

10A: Bank Accounts

Name of Bank, Account No. & currency	2017-2018	2016-2017
	Kshs	Kshs
Central Bank of Kenya, 1000303166, KShs - REC	5,522,730	16,481,044
Central Bank of Kenya, 1000303174, KShs - DEV	118,668	72,150
Central Bank of Kenya, 1000303198, KShs - DEP	49,106,777	40,882,354
Central Bank of Kenya, 1000320467, KShs - KYEOP	92,876,763	21,443,702
Total	147,624,939	78,879,250

10B: CASH IN HAND

	2017-2018	2016-2017
	Kshs	Kshs
Cash in Hand – Held in domestic currency	1,693,852	1,411,898.00
TOTAL	1,693,852	1,411,898.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Cash in hand should also be analysed as follows:

	2017 -2018	2016 -2017
	Kshs	Kshs
Location 1	1,693,852	1,411,898.00
Total	1,693,852	1,411,898.00

11: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

<i>Description</i>	2017-2018	2016-2017
	Kshs	Kshs
Government Imprests	526,550	840,743
Salary advances	609,380	50,427
TOTAL	1,135,930	891,170

12. ACCOUNTS PAYABLE

Description	2017-2018	2016-2017
	Kshs	Kshs
Deposits	49,106,777	62,636,769
Clearance	73,069,995	
Total	122,176,772	62,636,769

13. FUND BALANCE BROUGHT FORWARD

Description	2017-2018	2016-2017
	Kshs	Kshs
Bank accounts	78,879,250	-
Cash in hand	1,411,898	-
Accounts Receivables	891,170	-
Accounts Payables	(62,636,769)	-
Total	18,545,549	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

14. PRIOR YEAR ADJUSTMENTS

Description of the error	2017-2018	2016-2017
	Kshs	Kshs
Adjustments on bank account balances	(14,298,941)	
Adjustments on receivables	(891,170)	-
	(15,190,111)	

The adjustments on bank balances relate to Prior Year balances which were swept by treasury. The adjustments on receivables relate to Prior Year imprest balances and salary advances surrendered in the current year.

15. RELATED PARTY DISCLOSURES

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

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

- Key management personnel that include the Cabinet Secretaries and Accounting Officers
- Other Ministries Departments and Agencies and Development Projects;
- County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

Related party transactions:

	2017- 2018	2016- 2017
	Kshs	Kshs
Key Management Compensation		51,605,239
<u>Transfers to related parties</u>		
Transfers to SCs and SAGAs	607,400,000	317,090,000
Transfers To Development Projects		144,922,824
Total Transfers to related parties	607,400,000	462,012,824
<u>Transfers from related parties</u>		
Transfers from the Exchequer	2,017,027,522	1,781,122,824
Total Transfers from related parties	2,017,027,522	1,781,122,824

16. OTHER IMPORTANT DISCLOSURES

16.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	2017 -2018	2016 -2017
	Kshs	Kshs
Construction of buildings	29,602,432	11,566,785
Supply of goods	5,249,480	5,170,650
Supply of services	20,26,532	19,755,860
	55,120,444	36,493,295

17. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1. Incomplete summary of asset register	Exclusion of list and value of fixed Assets	The list has not been finalized yet.	Head of supply Chain Management	In process	In process
2. Unvouchered expenditure	Tender documents not provided	Following the movement of all staff, it has been challenging to trace the required documents	Head of supply chain management	In process	In process
3. Shoddy construction of DOSH – Research Institute	Poor planning, workmanship and implementation likely to escalate costs,	Project manager, Public Works has explained the issues and the same forwarded to Auditor General	Director, Dosh and Secretary, Administration	In process	In process
4. Refurbishment of	Value for money spent	As explained by the directorate, Value for	Director Dosh and Secretary,	In process	In process

State Department for Labour
Reports and Financial Statements
For the year ended June 30, 2018

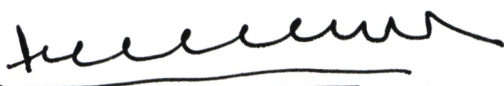
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
medical clinic at DOSH	on X-Ray Machine and Refurbishment of clinic uncertain	money was received throughout the years from 2007	Administration		
Unsupported Pending Bills	Supporting documents for audit not provided	The payment vouchers relating to the pending bills available for audit	Procurement and Accounts	In process	In Process
5.Unsupported Pending Bills	Unable to confirm the validate of the bills	All the recurrent bills have been settled while the Development is still outstanding Due to lack of Budgetary provisions.	Directorates, supply Chain, finance and Accounts	In process	In process
6.Unreconciled lease payments	Not possible to confirm the accuracy of the lease payments	The agreements were signed with correct amounts.	Administration	In process	In process
7.Unsupported payments for Cleaning	Missing Schedules showing period work was done	Schedules compiled and available for audit	Supply Chain Management	In process	In Process

**State Department for Labour
Reports and Financial Statements
For the year ended June 30, 2018**

Reference No. on the external audit Report	Issue / Observation s from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
services					
8. Irregular payment for Management consultancy services	Payment could not be confirmed as a proper charge to public Funds	Explanation made on the circumstances that led to the consultancy	Director NHRPD	In process	In process
9. Unsupported Bursary Payments	Propriety of the expenditure could not be confirmed	Receipts from the Schools where the amount was disbursed were awaited awaiting Auditors confirmation	Director Children Department.	In Process	In Process
10. General and District suspense	Completeness and Accuracy of balances could not be confirmed	The suspense was occasioned by transfer of funds from the Ministry to Donor bank account using Suspense Item instead of Cash item.	Accounts section	In process- awaiting Audit Confirmation.	In process
11. Long Outstanding Imprest	Recoverability of the imprest is	We are still tracing the defaulters to enable recoverability	Human Resource Management	In Process	In Process

State Department for Labour
Reports and Financial Statements
For the year ended June 30, 2018

Reference No. on the external audit Report	Issue / Observation s from Auditor	Management comments	Focal Point person to resolve the issue (<i>Name and designation</i>)	Status: (<i>Resolved / Not Resolved</i>)	Timeframe: (<i>Put a date when you expect the issue to be resolved</i>)
	uncertain		Department		


Principal Secretary


Principal Accounts Controller

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 20XX	Comments
	A	B	c	d=a-c		
Construction of buildings						
1. TENCONS BUILDERS LIMITED				15,000,000		
2. INFORSERVE NETWORKS				9,993,001		
3. INFORSERVE NETWORKS				4,609,431		
Sub-Total				29,602,432		
Supply of goods						
4. CALPAX ENTERPRISES				237,500		
5. INERTI GENERAL SUPPLIERS				39,584		
6. JUBILANT BUSINESS SOLUTIONS				290,100		
7. TAGARONIK AND ALLIED INTERNATIONAL				244,500		
8. NYAMBARIC OFFICE AGENCIES				121,500		
9. MIDAX GLOBAL				163,300		
10. DOTCOM ENTERPRISES				191,000		
11. NJEFANWEL ENTERPRISES				109,700		
12. NELIANNA ENTERPRISES LTD				148,600		
13. MOONHATS INVESTMENTS				312,392		
14. E-HUB AFRICA LIMITED				313,000		
15. LERIAN AGENCIES				319,250		
16. SAYARI KENYA COMPANY LIMITED				192,500		
17. NICKMART TRADING AGENCIES				225,000		
18. NELINE TRADERS				282,500		
19. AFELIB ENTERPRISES				216,000		
20. REX KIOSK				72,600		
21. JOSENAK INVESTMENTS				270,750		
22. TASY ENTERPRISES				210,000		

State Department for Labour
Reports and Financial Statements
For the year ended June 30, 2018

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 20XX	Comments
23. FIDESOL ENTERPRISES LIMITED				275,554		
24. EVACAR HOLDINGS LIMITED				434,400		
25. SOLACE GENERAL AGENCIES				579,750		
Sub-Total				5,249,480		
Supply of services						
26. AFRICAN ASSOCIATION FOR PA & M				53,000		
27. MINISTRY B OF CULTURE & SPORTS				350,000		
28. KENYA SCHOOL OF GOVERNMENT				460,520		
29. MFI DOCUMENT				203,754		
30. ASTORIAN GRAND HOTEL				445,200		
31. NITA				287,500		
32. SIMBA COLT				217,497		
33. DT DOBIE LTD				103,800		
34. MOMBASA BEACH HOTEL				371,000		
35. ICE CLEAN CARE GROUP COMPANY				992,067		
36. SWEET LAKE RESORT				330,000		
37. ASTORIAN GRAND HOTEL				492,800		
38. PRIMATE TOURS & TRAVEL				287,585		
39. PRIMATE TOURS 7 TRAVEL				28,800		
40. ANCHOR SECURITY SERVICES				563,080		
41. JACOB ODHONG OMOLO				3,480,000		
42. KIRDI				353,700		
43. SIMBA COLT				20,196		
44. BOTTUEI HOME BASICS				346,869		
45. PRIDE INN HOTELS				1,144,500		
46. BONTANNA HOTELS				255,000		
47. KENYA EDUCATION NETWORK				414,336		
48. MACHAKOS UNIVERSITY				150,000		
49. PRIMATE TOURS & TRAVEL				171,650		

State Department for Labour
Reports and Financial Statements
For the year ended June 30, 2018

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 20XX	Comments
50. EGERTON UNIVERSITY ARC HOTEL				131,400		
51. CLEANSE HYGIENE				475,608		
52. ATTIC TOURS & TRAVEL				1,653,920		
53. THE ELITE TIMES VENTURES				2,037,370		
54. ATTIC TOURS				1,241,705		
55. PRIMATE TOURS				769,250		
56. PRIMATE TOURS				758,400		
57. PEIMATE TOURS				640,000		
58. ATTIC TOURS				150,695		
59. ATTIC TOURS				887,330		
Sub-Total				20,268,532		
Grand Total				55,120,444		

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

No other pending payables

State Department for Labour
Reports and Financial Statements
For the year ended June 30, 2018

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2016/2017	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 2017/2018
Land				
Buildings and structures	35,766,853	41,363,502		77,130,355
Transport equipment	11,000,000			11,000,000
Office equipment, furniture and fittings	16,814,000	1,165,000		17,979,000
ICT Equipment, Software and Other ICT Assets	5,246,935	11,180,387		16,427,322
Intangible assets	60,384,207	17,474,994		77,859,201
Total	129,211,995	71,183,883		200,395,878

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

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

State Department for Labour
Reports and Financial Statements
For the year ended June 30, 2018

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

Ref	SC, SAGA or Public Fund's name	Principal activity of entity	Accounting Officer	Amount transferred during the year	Inter- entity reconciliations done?(yes/no)
1	National Industrial Training Authority	To provide quality industrial training for enhanced productivity	Paul K Kosgei	401,400,000	Yes
2	National Employment Authority	To formulate and implement employment policies and programmes for creation of sustainable employment for all Kenyans.	Edith Okoki	200,000,000	Yes
3	Occupational Safety and Health Services	To develop and implement effective systems for the prevention of workplace diseases, ill health and accidents in order to reduce damage to property and work injury compensation claims for improved productivity.	Samuel Thuita	6,000,000	Yes

ANNEX 7- 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

Entity: 1184-State Department for Labour

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To ADJ2-17

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
1420304 Registration of Trade Unions	0.00	1,109,430.00	0.00	0.00
1420309 Registration of Societies	0.00	0.00	0.00	3,555,000.00
1420300 Administrative Fees and Charges collected as AIA	0.00	1,109,430.00	0.00	3,555,000.00
1420000 Sales of Goods and Services	0.00	1,109,430.00	0.00	3,555,000.00
2110101 Basic Salaries - Civil Service	358,726,168.40	0.00	319,172,249.35	0.00
2110100 Basic Salaries - Permanent Employees	358,726,168.40	0.00	319,172,249.35	0.00
2110201 Contractual Employees	48,906,529.15	0.00	21,023,451.00	0.00
2110200 Basic Wages - Temporary Employees	48,906,529.15	0.00	21,023,451.00	0.00
2110301 House Allowance	108,753,014.15	0.00	112,603,904.15	0.00
2110306 Foreign Service Allowance (Overseas Addition)	37,794,168.85	0.00	10,940,178.50	0.00
2110307 Hardship Allowance	1,307,000.00	0.00	241,396.85	0.00
2110309 Special Duty Allowance	3,774,103.75	0.00	4,598,521.15	0.00
2110311 Transfer Allowance	1,963,441.35	0.00	1,247,905.00	0.00
2110313 Entertainment Allowance	315,600.00	0.00	380,937.00	0.00
2110314 Transport Allowance	40,958,117.20	0.00	34,898,104.35	0.00
2110315 Extraneous Allowance	2,286,422.00	0.00	5,793,045.20	0.00
2110317 Domestic Servant Allowance	276,547.25	0.00	371,837.50	0.00
2110318 n Practising Allowance	8,214,570.40	0.00	4,731,219.75	0.00
2110320 Leave Allowance	12,469,298.40	0.00	13,450,184.00	0.00
2110322 Risk Allowance	85,250.00	0.00	236,335.00	0.00
2110327 Ministerial Allowance	0.00	0.00	14,854,837.00	0.00
2110336 Car Purchase Allowance	0.00	0.00	14,000,000.00	0.00
2110300 Personal Allowances paid as part of Salary	218,197,533.35	0.00	218,348,405.45	0.00
2110401 Refund of Medical Expenses - Outpatient	1,911,229.50	0.00	948,306.50	0.00
2110402 Refund of Medical Expenses - Inpatient	2,175,000.00	0.00	500,000.00	0.00
2110403 Refund of Medical Expenses - Ex-Gratia	7,794,720.00	0.00	2,500,000.00	0.00
2110400 Personal Allowances paid as Reimbursements	11,880,949.50	0.00	3,948,306.50	0.00
2110000 Wages and Salary Contributions	637,711,180.40	0.00	562,492,412.30	0.00
2120201 Employer Contributions to National Social and Health Insurance Scheme	2,805,134.00	0.00	1,740,178.50	0.00
2120200 Employer Contributions to Compulsory Health Insurance Schemes	2,805,134.00	0.00	1,740,178.50	0.00
2120000 Social Contributions	2,805,134.00	0.00	1,740,178.50	0.00
2210101 Electricity	10,760,218.90	0.00	8,382,472.00	0.00
2210102 Water and Sewerage Charges	10,609,543.45	0.00	7,305,707.90	0.00
2210103 Gas expenses	1,474,812.00	0.00	299,750.00	0.00
2210100 Utilities, Supplies and Services	22,844,574.35	0.00	15,987,929.90	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	10,619,399.10	0.00	25,139,493.50	0.00
2210202 Internet Connections	757,366.00	0.00	2,675,878.00	0.00
2210203 Courier & Postal Services	904,215.65	0.00	3,363,471.50	0.00
2210200 Communication, Supplies and Services	12,280,980.75	0.00	31,178,843.00	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	27,860,192.50	0.00	19,339,749.00	0.00
2210302 Accommodation - Domestic Travel	23,404,073.00	0.00	13,349,741.00	0.00
2210303 Daily Subsistence Allowance	54,187,482.00	0.00	29,574,939.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	1,531,755.00	0.00	120,274.00	0.00
2210307 Passage & Transfer Expenses	840,424.00	0.00	848,110.00	0.00
2210309 Field Allowance	120,000.00	0.00	30,300.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	107,943,926.50	0.00	63,263,113.00	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	5,828,141.30	0.00	10,293,491.60	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2210402 Accommodation	3,392,760.00	0.00	4,662,952.50	0.00
2210403 Daily Subsistence Allowance	6,662,586.75	0.00	13,550,687.35	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	656,572.00	0.00	1,271,302.50	0.00
2210405 Shipment of Personal and Household Effects	250,000.00	0.00	0.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	16,790,060.05	0.00	29,778,433.95	0.00
2210502 Publishing & Printing Services	2,317,808.00	0.00	4,895,258.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	590,688.50	0.00	525,811.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	0.00	0.00	3,250,000.00	0.00
2210505 Trade Shows and Exhibitions	1,677,777.00	0.00	138,000.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	4,586,273.50	0.00	8,809,069.00	0.00
2210602 Payment of Rents and Rates - Residential	23,067,760.00	0.00	13,423,680.00	0.00
2210603 Rents and Rates - Non-Residential	190,527,668.45	0.00	230,004,159.60	0.00
2210600 Rentals of Produced Assets	213,595,428.45	0.00	243,427,839.60	0.00
2210701 Travel Allowance	2,125,490.60	0.00	5,191,826.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	1,153,280.00	0.00	431,345.00	0.00
2210703 Production and Printing of Training Materials	275,900.00	0.00	621,178.00	0.00
2210704 Hire of Training Facilities and Equipment	2,190,377.00	0.00	1,482,577.15	0.00
2210705 Field Training Attachments	184,340.00	0.00	588,252.00	0.00
2210706 Book Allowance	311,370.40	0.00	1,067,028.00	0.00
2210707 Project Allowance	240,460.00	0.00	637,859.00	0.00
2210709 Research Allowance	73,350.00	0.00	293,720.00	0.00
2210710 Accommodation Allowance	125,300.00	0.00	153,966.00	0.00
2210711 Tuition Fees Allowance	6,446,663.00	0.00	4,009,243.00	0.00
2210712 Trainee Allowance	130,647,455.00	0.00	27,605,653.00	0.00
2210700 Training Expenses	143,773,986.00	0.00	42,082,647.15	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	4,995,522.00	0.00	5,506,740.50	0.00
2210802 Boards, Committees, Conferences and Seminars	33,257,326.60	0.00	31,904,827.10	0.00
2210805 National Celebrations	819,700.00	0.00	90,000.00	0.00
2210808 Purchase of Coffins	174,500.00	0.00	123,000.00	0.00
2210809 Board Allowance	1,319,260.00	0.00	5,213,209.00	0.00
2210800 Hospitality Supplies and Servi	40,566,308.60	0.00	42,837,776.60	0.00
2210903 Plant, Equipment and Machinery Insurance	172,500.00	0.00	1,130,000.00	0.00
2210904 Motor Vehicle Insurance	525,000.00	0.00	0.00	0.00
2210900 Insurance Costs	697,500.00	0.00	1,130,000.00	0.00
2211001 Medical Drugs	0.00	0.00	1,597,110.00	0.00
2211002 Dressings and Other Non-Pharmaceutical Medical Items	0.00	0.00	42,470.00	0.00
2211004 Fungicides, Insecticides and Sprays	296,297.00	0.00	354,553.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	0.00	0.00	89,727.00	0.00
2211008 Laboratory Materials, Supplies and Small Equipment	0.00	0.00	0.00	0.00
2211009 Education and Library Supplies	1,693,538.40	0.00	4,551,900.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	400,000.00	0.00	873,970.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	5,431,221.00	0.00	5,919,013.00	0.00
2211020 Uniform and Clothing Allowances	389,600.00	0.00	172,600.00	0.00
2211021 Purchase of Bedding and Linen	300,000.00	0.00	0.00	0.00
2211023 Supplies for Production	422,900.00	0.00	3,399,498.70	0.00
2211000 Specialised Materials and Supp	8,933,556.40	0.00	17,000,841.70	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	6,684,057.00	0.00	17,685,753.00	0.00
2211102 Supplies and Accessories for Computers and Printers	2,289,228.85	0.00	8,220,744.50	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	298,638.00	0.00	1,149,252.95	0.00
2211100 Office and General Supplies and Services	9,271,923.85	0.00	27,055,750.45	0.00
2211201 Refined Fuels and Lubricants	19,794,276.50	0.00	12,047,432.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
for Transport				
2211204 Other Fuels (wood, charcoal, cooking gas etc?)	553,800.00	0.00	0.00	0.00
2211200 Fuel Oil and Lubricants	20,348,076.50	0.00	12,047,432.00	0.00
2211301 Bank Service Commission and Charges	269,121.00	0.00	759,121.00	0.00
2211305 Contracted Guards and Cleaning Services	11,468,803.20	0.00	14,548,752.05	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	268,000.00	0.00	984,900.00	0.00
2211307 Transport Costs and Charges (freight, loading/unloading, clearing and shipping charges)	475,000.00	0.00	1,900,000.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	2,757,771.00	0.00	84,021,030.80	0.00
2211310 Contracted Professional Services	3,018,867.15	0.00	15,785,703.80	0.00
2211399 Other Operating Expenses - Oth	0.00	0.00	4,000,000.00	0.00
2211300 Other Operating Expenses	18,257,562.35	0.00	121,999,507.65	0.00
2210000 Goods and Services	619,890,157.30	0.00	656,599,184.00	0.00
2220101 Maintenance Expenses - Motor Vehicles	12,751,654.45	0.00	13,689,656.85	0.00
2220100 Routine Maintenance - Vehicles	12,751,654.45	0.00	13,689,656.85	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	657,874.50	0.00	1,113,162.50	0.00
2220202 Maintenance of Office Furniture and Equipment	488,407.50	0.00	1,543,445.00	0.00
2220203 Maintenance of Medical and Dental Equipment	25,500.00	0.00	0.00	0.00
2220204 Maintenance of Buildings -- Residential	112,500.00	0.00	0.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	200,050.00	0.00	624,796.20	0.00
2220209 Minor Alterations to Buildings and Civil Works	4,537.50	0.00	36,301.00	0.00
2220210 Maintenance of Computers, Software, and Networks	1,192,558.00	0.00	4,691,537.40	0.00
2220212 Maintenance of Communications Equipment	42,100.00	0.00	1,221,290.00	0.00
2220200 Routine Maintenance - Other Assets	2,723,527.50	0.00	9,230,532.10	0.00
2220000 Routine Maintenance	15,475,181.95	0.00	22,920,188.95	0.00
2620138 International Labour Organization	22,349,903.95	0.00	4,772,921.60	0.00
2620193 World Association of Private Employment Services	0.00	0.00	1,214,989.00	0.00
2620100 Membership Fees and Dues and Subscriptions to International Organizations	22,349,903.95	0.00	5,987,910.60	0.00
2620000 Grants and Other Transfers to International Organizations	22,349,903.95	0.00	5,987,910.60	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	607,400,000.00	0.00	331,725,305.75	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	607,400,000.00	0.00	331,725,305.75	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	0.00	0.00	61,800,000.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	0.00	0.00	61,800,000.00	0.00
2630000 Grants & Transfer To Other Govt. Units	607,400,000.00	0.00	393,525,305.75	0.00
2640101 Scholarships and other Educational Benefits - Secondary Education	3,000,000.00	0.00	2,000,000.00	0.00
2640104 Scholarships and other Educational Benefits -- Primary Education	2,500,000.00	0.00	0.00	0.00
2640100 Scholarships and other Educational Benefits	5,500,000.00	0.00	2,000,000.00	0.00
2640000 Other Transfers and Emergency Relief	5,500,000.00	0.00	2,000,000.00	0.00
2710102 Gratuity - Civil Servants	17,000,000.00	0.00	0.00	0.00
2710100 Government Pension and Retirement Benefits	17,000,000.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2710000 Social Security Benefits	17,000,000.00	0.00	0.00	0.00
3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	35,962,065.40	0.00	32,595,662.70	0.00
3110200 Construction of Building	35,962,065.40	0.00	32,595,662.70	0.00
3110301 Refurbishment of Residential Buildings	77,350.00	0.00	90,000.00	0.00
3110302 Refurbishment of Non-Residential Buildings	5,324,087.00	0.00	3,081,190.20	0.00
3110300 Refurbishment of Buildings	5,401,437.00	0.00	3,171,190.20	0.00
3110701 Purchase of Motor Vehicles	0.00	0.00	11,000,000.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	0.00	0.00	11,000,000.00	0.00
3110901 Purchase of Household and Institutional Furniture and Fittings	1,165,000.00	0.00	620,000.00	0.00
3110900 Purchase of Household Furniture and Institutional Equipment	1,165,000.00	0.00	620,000.00	0.00
3111001 Purchase of Office Furniture and Fittings	0.00	0.00	3,000,000.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	0.00	0.00	13,194,000.00	0.00
3111000 Purchase of Office Furniture and General Equipment	0.00	0.00	16,194,000.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	10,256,236.65	0.00	4,846,935.00	0.00
3111112 Purchase of Software	924,150.00	0.00	400,000.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	11,180,386.65	0.00	5,246,935.00	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	17,474,994.35	0.00	60,384,206.85	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	17,474,994.35	0.00	60,384,206.85	0.00
3110000 Acquisition of Fixed Capital Assets	71,183,883.40	0.00	129,211,994.75	0.00
3520304 Sale of Goods and Fees for Services	0.00	6,101,000.00	0.00	8,000,000.00
3520300 Receipts from the Sale of Inventories, Stocks and Commodities	0.00	6,101,000.00	0.00	8,000,000.00
3520000 Receipts from Sales of Inventories	0.00	6,101,000.00	0.00	8,000,000.00
6530101 Ministry HQ Recurrent Bank A/C	0.00	11,144,280.05	16,481,044.05	0.00
6530111 District - Recurrent Bank A/c	0.00	0.00	0.00	0.00
6530100 Recurrent Bank Accounts	0.00	11,144,280.05	16,481,044.05	0.00
6530000 Recurrent Bank Accounts	0.00	11,144,280.05	16,481,044.05	0.00
6540101 Ministry HQ Development Bank A	0.00	557,879.05	0.00	9,954,918.05
6540100 Development Bank Accounts	0.00	557,879.05	0.00	9,954,918.05
6541121 Kenya youth Employment And Opportunities Project	105,934,867.95	0.00	21,443,702.30	0.00
6541100	105,934,867.95	0.00	21,443,702.30	0.00
6540000 Development Bank Accounts	105,934,867.95	557,879.05	21,443,702.30	9,954,918.05
6550101 Ministry HQ Deposit Bank A/C	49,106,777.30	0.00	40,882,354.20	0.00
6550100 Deposit Bank Accounts	49,106,777.30	0.00	40,882,354.20	0.00
6550000 Deposit Bank Account	49,106,777.30	0.00	40,882,354.20	0.00
6580101 Cash	1,873,852.10	0.00	1,411,898.00	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580100 Cash in Hand	1,873,852.10	0.00	1,411,898.00	0.00
6580000 Cash in Hand	1,873,852.10	0.00	1,411,898.00	0.00
6710101 Staff Loans - General	0.00	0.00	0.00	0.00
6710103 Salary advance	659,806.50	0.00	50,426.50	0.00
6710100 Debtors & Advances - Employees	659,806.50	0.00	50,426.50	0.00
6710000 Domestic Debtors & Advances	659,806.50	0.00	50,426.50	0.00
6740101 Prepayment	310,640.00	0.00	0.00	0.00
6740102 R/D Cheques	114,023.90	0.00	120,508.70	0.00
6740100 Other Debtors & Pre-payments	424,663.90	0.00	120,508.70	0.00
6740000 Other Debtors & Pre-payments	424,663.90	0.00	120,508.70	0.00
6760101 Standing Imprests	67,300.00	0.00	0.00	0.00
6760103 Temporary Imprests	1,521,547.30	0.00	600,234.30	0.00
6760100 Imprests	1,588,847.30	0.00	600,234.30	0.00
6760000 Government Imprests	1,588,847.30	0.00	600,234.30	0.00
6780101 General Suspense A/C	0.00	0.00	0.00	0.00
6780103 District Suspense A/c	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6780000 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6790102 Receiving Inventory A/C	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
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	40,498,805.95	0.00	40,882,354.20
7310100 General Deposits Items	0.00	40,498,805.95	0.00	40,882,354.20
7310000 Deposits	0.00	40,498,805.95	0.00	40,882,354.20
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
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
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
7390103 AP Liabilities	0.00	0.00	0.00	224,900.00
7390100 System Required Liabilities	0.00	0.00	0.00	224,900.00
7399999 Cash Clearing A/c	0.00	0.00	0.00	11,727,346.65
7399900	0.00	0.00	0.00	11,727,346.65
7390000 System Required Liabilities A/cs	0.00	0.00	0.00	11,952,246.65
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	3,798,150,346.00	0.00	1,781,122,824.00
9910200 Exchequer Provisions	0.00	3,798,150,346.00	0.00	1,781,122,824.00
9910000 Provisions	0.00	3,798,150,346.00	0.00	1,781,122,824.00
9999999 Consolidated Fund	1,698,657,485.00	64,264,689.85	0.00	0.00
9999900	1,698,657,485.00	64,264,689.85	0.00	0.00
9990000 Opening Balance Reserves	1,698,657,485.00	64,264,689.85	0.00	0.00
Total	3,857,561,741.05	3,921,826,430.90	1,855,467,342.90	1,855,467,342.90

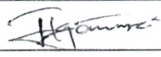
The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By:  _____

Date: 28/09/2018



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1184-State Department for Labour

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To JUN-17

	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	2,017,027,522.00	1,781,122,824.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	6,101,000.00	8,000,000.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	1,109,430.00	3,555,000.00
TOTAL RECEIPTS		2,024,237,952.00	1,792,677,824.00
PAYMENTS			
Compensation of Employees	12	640,516,314.40	564,232,590.80
Use of goods and Services	13	635,365,339.25	679,519,372.95
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	607,400,000.00	393,525,305.75
Other Grants and Transfers	16	27,849,903.95	7,987,910.60
Social Security Benefits	17	17,000,000.00	0.00
Acquisition of Assets	18	71,183,883.40	129,211,994.75
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		1,999,315,441.00	1,774,477,174.85
SURPLUS/DEFICIT		24,922,511.00	18,200,649.15

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: *J. J. J.*

Date: 28/09/2018



Statement of Budget Execution
Entity: 1184-State Department for Labour
Current Period: JUL-17 To JUN-18

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	D=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Transfers	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	2,017,027,522.00	(2,017,027,522.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	3,550,000.00	0.00	3,550,000.00	7,100,000.00	6,101,000.00	999,000.00	85.93%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	3,000,000.00	0.00	3,000,000.00	6,000,000.00	1,109,430.00	4,890,570.00	18.49%
Total		6,550,000.00	0.00	6,550,000.00	13,100,000.00	2,024,237,952.00	(2,017,687,952.00)	30904.40%
PAYMENTS								
Compensation of Employees	12	334,100,000.00	0.00	346,940,000.00	681,040,000.00	640,516,314.40	40,523,685.60	94.05%
Use of goods and Services	13	582,093,295.00	0.00	364,699,931.00	946,793,226.00	635,365,339.25	311,427,886.75	67.11%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	306,200,000.00	0.00	306,200,000.00	612,400,000.00	607,400,000.00	5,000,000.00	99.18%
Other Grants and Transfers	16	7,850,000.00	0.00	20,527,194.00	28,377,194.00	27,849,903.95	527,290.05	98.14%
Social Security Benefits	17	0.00	0.00	17,000,000.00	17,000,000.00	17,000,000.00	0.00	100.00%
Acquisition of Assets	18	306,756,705.00	0.00	(124,898,614.00)	181,858,091.00	71,183,883.40	110,674,207.60	39.14%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		1,537,000,000.00	0.00	930,468,511.00	2,467,468,511.00	1,999,315,441.00	(462,315,441.00)	130.08%



Statement of Budget Execution

Entity: 1184-State Department for Labour

Current Period: JUL-17 To JUN-18

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	D=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	2,017,027,522.00	(2,017,027,522.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	3,550,000.00	0.00	3,550,000.00	7,100,000.00	6,101,000.00	999,000.00	85.93%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	3,000,000.00	0.00	3,000,000.00	6,000,000.00	1,109,430.00	4,890,570.00	18.49%
Total		6,550,000.00	0.00	6,550,000.00	13,100,000.00	2,024,237,952.00	(2,017,687,952.00)	30904.40%
PAYMENTS								
Compensation of Employees	12	334,100,000.00	0.00	346,940,000.00	681,040,000.00	640,516,314.40	40,523,685.60	94.05%
Use of goods and Services	13	582,093,295.00	0.00	364,699,931.00	946,793,226.00	635,365,339.25	311,427,886.75	67.11%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	306,200,000.00	0.00	306,200,000.00	612,400,000.00	607,400,000.00	5,000,000.00	99.18%
Other Grants and Transfers	16	7,850,000.00	0.00	20,527,194.00	28,377,194.00	27,849,903.95	527,290.05	98.14%
Social Security Benefits	17	0.00	0.00	17,000,000.00	17,000,000.00	17,000,000.00	0.00	100.00%
Acquisition of Assets	18	306,756,705.00	0.00	(124,898,614.00)	181,858,091.00	71,183,883.40	110,674,207.60	39.14%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		1,537,000,000.00	0.00	930,468,511.00	2,467,468,511.00	1,999,315,441.00	(462,315,441.00)	130.08%



Statement of Budget Execution

Entity: 1184-State Department for Labour

Current Period: JUL-17 To JUN-18

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	D=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	2,017,027,522.00	(2,017,027,522.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	3,550,000.00	0.00	3,550,000.00	7,100,000.00	6,101,000.00	999,000.00	85.93%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	3,000,000.00	0.00	3,000,000.00	6,000,000.00	1,109,430.00	4,890,570.00	18.49%
Total		6,550,000.00	0.00	6,550,000.00	13,100,000.00	2,024,237,952.00	(2,017,687,952.00)	30904.40%
PAYMENTS								
Compensation of Employees	12	334,100,000.00	0.00	346,940,000.00	681,040,000.00	640,516,314.40	40,523,685.60	94.05%
Use of goods and Services	13	582,093,295.00	0.00	364,699,931.00	946,793,226.00	635,365,339.25	311,427,886.75	67.11%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	306,200,000.00	0.00	306,200,000.00	612,400,000.00	607,400,000.00	5,000,000.00	99.18%
Other Grants and Transfers	16	7,850,000.00	0.00	20,527,194.00	28,377,194.00	27,849,903.95	527,290.05	98.14%
Social Security Benefits	17	0.00	0.00	17,000,000.00	17,000,000.00	17,000,000.00	0.00	100.00%
Acquisition of Assets	18	306,756,705.00	0.00	(124,898,614.00)	181,858,091.00	71,183,883.40	110,674,207.60	39.14%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		1,537,000,000.00	0.00	930,468,511.00	2,467,468,511.00	1,999,315,441.00	(462,315,441.00)	130.08%



STATEMENT OF CASH FLOW

Entity: 1184-State Department for Labour

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To JUN-17

	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	2,017,027,522.00	1,781,122,824.00
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	1,109,430.00	3,555,000.00
Payments for Operating Expenses			
Compensation of Employees	12	640,516,314.40	564,232,590.80
Use of goods and Services	13	635,365,339.25	679,519,372.95
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	607,400,000.00	393,525,305.75
Other Grants and Transfers	16	27,849,903.95	7,987,910.60
Social Security Benefits	17	17,000,000.00	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		(14,237,943.10)	52,063,431.35
Prior year adjustments		0.00	0.00
Net Cash From Operating Activities	A	75,767,451.30	191,476,075.25
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	6,101,000.00	8,000,000.00
Acquisition of Assets	18	71,183,883.40	129,211,994.75
Net Cash Flow From Investing Activities	B	(65,082,883.40)	(121,211,994.75)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	10,684,567.90	70,264,080.50
Cash and Cash Equivalent at BEGINNING of The Year		70,264,080.50	0.00
Cash and Cash Equivalent at END of The Year	22A+22B	145,213,338.25	70,264,080.50

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: Hasim

Date: 28/09/2018



NOTES TO THE FINANCIAL STATEMENTS

Entity: 1184-State Department for Labour

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To JUN-17

1 Tax Receipts

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

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	2,017,027,522.00	1,781,122,824.00
TOTAL		2,017,027,522.00	1,781,122,824.00

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

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

8 Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to Exchequer	3510100	0.00	0.00
Receipts from the Sale of Buildings	3510200	0.00	0.00
Receipts from sale of other st	3510300	0.00	0.00
Receipts from sale of other st	3510400	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer	3510500	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	3510600	0.00	0.00
Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	3510700	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	3510800	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	3510900	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock	3511000	0.00	0.00
Receipts from the Sale of Strategic Reserves Stocks	3520100	0.00	0.00
Receipts from the Sale of Other Inventories, Stocks, and Commodities	3520200	0.00	0.00
Receipts from the Sale of Inventories, Stocks and Commodities	3520300	6,101,000.00	8,000,000.00
Receipts from the Sale of Land	3540100	0.00	0.00
Receipts from the Sale of Other Naturally Occurring Non-Produced Assets	3540200	0.00	0.00
Receipts from the Sale of Intangible Non-Produced Assets	3540300	0.00	0.00
Receipts from the Sale of Non-Produced Assets Collected as AIA	3540400	0.00	0.00
Repayments from Loans to Government Agencies and Other Levels of Government	4510100	0.00	0.00
Loans to Non-Financial Public Enterprises	4510200	0.00	0.00
Loans to Financial Institutions	4510300	0.00	0.00
Repayments from Domestic Loans to Individuals and Households	4510400	0.00	0.00
Repayments from lending to Foreign Govts.	4520100	0.00	0.00
Repayments from lending to International Orgns.	4520200	0.00	0.00
Repayments from lending to Foreign Non - Financial Enterps. & Financial Instns.	4520300	0.00	0.00
Repayments from Other Foreign Lending	4520400	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises	4530100	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions	4530200	0.00	0.00
Sales and Disposals of Other Equity Holdings	4530300	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Financial Instns. and Domestic Financial Instns. operating abroad	4530400	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Enterps. Financial Instns. and Domestic Financial Instns. operating abroad	4530500	0.00	0.00
Redemption/ Disposal of Other Financial Assets	4530600	0.00	0.00
Refund of Bonds paid as Deposits for Guarantees	4530700	0.00	0.00
TOTAL		6,101,000.00	8,000,000.00

9 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Refund from World Food Programme (WFP)	4540101	0.00	0.00

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

10 Returns of Equity Holdings

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

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	1,109,430.00	3,555,000.00
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

Item Description	Item Code	Current Period	Previous Period
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		1,109,430.00	3,555,000.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	358,726,168.40	319,172,249.35
Basic Wages - Temporary Employees	2110200	48,906,529.15	21,023,451.00
Personal Allowances paid as part of Salary	2110300	218,197,533.35	218,348,405.45
Personal Allowances paid as Reimbursements	2110400	11,880,949.50	3,948,306.50
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	2,805,134.00	1,740,178.50
USE OF GOODS AND SERVICES	2120300	0.00	0.00
TOTAL		640,516,314.40	564,232,590.80

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	22,844,574.35	15,987,929.90
Communication, Supplies and Services	2210200	12,280,980.75	31,178,843.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	107,943,926.50	63,263,113.00
Foreign Travel and Subsistence, and other transportation costs	2210400	16,790,060.05	29,778,433.95
Printing, Advertising and Information Supplies and Services	2210500	4,586,273.50	8,809,069.00
Rentals of Produced Assets	2210600	213,595,428.45	243,427,839.60
Training Expenses	2210700	143,773,986.00	42,082,647.15
Hospitality Supplies and Servi	2210800	40,566,308.60	42,837,776.60
Insurance Costs	2210900	697,500.00	1,130,000.00
Specialised Materials and Supp	2211000	8,933,556.40	17,000,841.70
Office and General Supplies and Services	2211100	9,271,923.85	27,055,750.45
Fuel Oil and Lubricants	2211200	20,348,076.50	12,047,432.00
Other Operating Expenses	2211300	18,257,562.35	121,999,507.65
Routine Maintenance - Vehicles	2220100	12,751,654.45	13,689,656.85
Routine Maintenance - Other Assets	2220200	2,723,527.50	9,230,532.10
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		635,365,339.25	679,519,372.95

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	607,400,000.00	331,725,305.75
Capital Grants to Government Agencies and other Levels of Government	2630200	0.00	61,800,000.00

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	22,349,903.95	5,987,910.60
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	0.00	0.00
Scholarships and other Educational Benefits	2640100	5,500,000.00	2,000,000.00
Emergency Relief and Refugee Assistance	2640200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
TOTAL		27,849,903.95	7,987,910.60

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	17,000,000.00	0.00
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
	2720200	0.00	0.00
TOTAL		17,000,000.00	0.00

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	35,962,065.40	32,595,662.70
Refurbishment of Buildings	3110300	5,401,437.00	3,171,190.20
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	11,000,000.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	1,165,000.00	620,000.00
Purchase of Office Furniture and General Equipment	3111000	0.00	16,194,000.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	11,180,386.65	5,246,935.00
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	17,474,994.35	60,384,206.85
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		71,183,883.40	129,211,994.75

19 Finance Costs, including Loan Interest

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Payments on Foreign Borrowing	2410100	0.00	0.00
Interest Payments on Guaranteed Debt	2410200	0.00	0.00
Interest on Domestic Borrowing	2420000	0.00	0.00

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	11,144,280.05	16,481,044.05
Development Bank Accounts	6540000	105,376,988.90	11,488,784.25
Deposit Bank Account	6550000	49,106,777.30	40,882,354.20
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
TOTAL		165,628,046.25	68,852,182.50

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	1,873,852.10	1,411,898.00
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		1,873,852.10	1,411,898.00

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	659,806.50	50,426.50
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Advances	6740000	424,682.00	420,500.70

Item Description	Item Code	Current Period	Previous Period
TOTAL		2,673,317.70	771,169.50

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	0.00	0.00
Deposits	7310000	40,498,805.95	40,882,354.20
Withholding Taxes	7380000	0.00	0.00
System Required Liabilities A/cs	7390000	0.00	11,952,246.65
TOTAL		40,498,805.95	52,834,600.85

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	68,852,182.50	0.00
Opening Balance Cash	22B	1,411,898.00	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	771,169.50	0.00
Opening Balance - Deposits	24	(52,834,600.85)	0.00
TOTAL		18,200,649.15	0.00

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
County Transfers	9910300	0.00	0.00
Exchequer Provisions	9910200	0.00	0.00
TOTAL		0.00	0.00



Budget Execution by Programme and Economic Classification

Entity: 1184-State Department for Labour

Period: JUL-17 To JUN-18

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	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
0906000000		Promotion of the Best Labour Practice	539,704,699.00	477,828,130.70	61,876,568.30
	2110000	Wages and Salary Contributions	340,118,248.00	322,960,679.05	17,157,568.95
	2120000	Social Contributions	1,740,179.00	1,305,134.00	435,045.00
	2210000	Goods and Services	112,342,842.00	91,558,685.50	20,784,156.50
	2220000	Routine Maintenance	4,581,793.00	3,499,482.20	1,082,310.80
	2620000	Grants and Other Transfers to International Organizations	22,350,000.00	22,349,903.95	96.05
	2630000	Grants & Transfer To Other Govt. Units	6,000,000.00	6,000,000.00	0.00
	2640000	Other Transfers and Emergency Relief	2,000,000.00	1,000,000.00	1,000,000.00
	3110000	Acquisition of Fixed Capital Assets	50,571,637.00	29,154,246.00	21,417,391.00
0907000000		Manpower Development, Employment and Productivity Management	1,445,155,873.00	1,077,537,867.85	367,618,005.15
	2110000	Wages and Salary Contributions	182,920,666.00	168,172,173.60	14,748,492.40
	2120000	Social Contributions	1,500,000.00	1,500,000.00	0.00
	2210000	Goods and Services	507,552,202.00	254,748,227.00	252,803,975.00
	2220000	Routine Maintenance	12,405,812.00	5,790,930.50	6,614,881.50
	2620000	Grants and Other Transfers to International Organizations	(472,806.00)	0.00	(472,806.00)
	2630000	Grants & Transfer To Other Govt. Units	606,400,000.00	601,400,000.00	5,000,000.00
	2640000	Other Transfers and Emergency Relief	4,500,000.00	4,500,000.00	0.00
	3110000	Acquisition of Fixed Capital Assets	130,349,999.00	41,426,536.75	88,923,462.25
0910000000		General Administration Planning and Support Services	482,607,939.00	435,633,862.45	46,974,076.55
	2110000	Wages and Salary Contributions	154,760,907.00	146,578,327.75	8,182,579.25
	2210000	Goods and Services	300,557,258.00	265,267,664.80	35,289,593.20
	2220000	Routine Maintenance	9,353,319.00	6,184,769.25	3,168,549.75
	2630000	Grants & Transfer To Other Govt. Units	0.00	0.00	0.00
	2710000	Social Security Benefits	17,000,000.00	17,000,000.00	0.00
	3110000	Acquisition of Fixed Capital Assets	936,455.00	603,100.65	333,354.35
		Grand Total	2,467,468,511.00	1,990,999,861.00	476,468,650.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: *[Signature]*

Date: 28/07/2018



SUMMARY STATEMENT OF DEPOSITS

Entity: 1184-State Department for Labour

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To JUN-17

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	40,882,354.20	0.00
Transfers of retentions during the year	51,166,925.35	40,918,054.20
Payments made out of deposit account during the year	42,942,502.25	35,700.00
Closing Balance	49,106,777.30	40,882,354.20

Principal Secretary
Controller

Principal Accounts

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: *J. Ganan*

Date: 28/09/2018



Budget Execution by Programme and Economic Classification

Entity: 1184-State Department for Labour

Period: JUL-17 To JUN-18

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	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
0906000000		Promotion of the Best Labour Practice	539,704,699.00	477,828,130.70	61,876,568.30
	2110000	Wages and Salary Contributions	340,118,248.00	322,960,679.05	17,157,568.95
	2120000	Social Contributions	1,740,179.00	1,305,134.00	435,045.00
	2210000	Goods and Services	112,342,842.00	91,558,685.50	20,784,156.50
	2220000	Routine Maintenance	4,581,793.00	3,499,482.20	1,082,310.80
	2620000	Grants and Other Transfers to International Organizations	22,350,000.00	22,349,903.95	96.05
	2630000	Grants & Transfer To Other Govt. Units	6,000,000.00	6,000,000.00	0.00
	2640000	Other Transfers and Emergency Relief	2,000,000.00	1,000,000.00	1,000,000.00
	3110000	Acquisition of Fixed Capital Assets	50,571,637.00	29,154,246.00	21,417,391.00
0907000000		Manpower Development, Employment and Productivity Management	1,445,155,873.00	1,077,537,867.85	367,618,005.15
	2110000	Wages and Salary Contributions	182,920,666.00	168,172,173.60	14,748,492.40
	2120000	Social Contributions	1,500,000.00	1,500,000.00	0.00
	2210000	Goods and Services	507,552,202.00	254,748,227.00	252,803,975.00
	2220000	Routine Maintenance	12,405,812.00	5,790,930.50	6,614,881.50
	2620000	Grants and Other Transfers to International Organizations	(472,806.00)	0.00	(472,806.00)
	2630000	Grants & Transfer To Other Govt. Units	606,400,000.00	601,400,000.00	5,000,000.00
	2640000	Other Transfers and Emergency Relief	4,500,000.00	4,500,000.00	0.00
	3110000	Acquisition of Fixed Capital Assets	130,349,999.00	41,426,536.75	88,923,462.25
0910000000		General Administration Planning and Support Services	482,607,939.00	435,633,862.45	46,974,076.55
	2110000	Wages and Salary Contributions	154,760,907.00	146,578,327.75	8,182,579.25
	2210000	Goods and Services	300,557,258.00	265,267,664.80	35,289,593.20
	2220000	Routine Maintenance	9,353,319.00	6,184,769.25	3,168,549.75
	2630000	Grants & Transfer To Other Govt. Units	0.00	0.00	0.00
	2710000	Social Security Benefits	17,000,000.00	17,000,000.00	0.00
	3110000	Acquisition of Fixed Capital Assets	936,455.00	603,100.65	333,354.35
Grand Total			2,467,468,511.00	1,990,999,861.00	476,468,650.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: H. H. H.

Date: 28/09/2018



Budget Execution by Heads and Programmes

Entity: 1184-State Department for Labour

Period: JUL-17 To JUN-18

Head	Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default Value (Non-Departmental)	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	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	427,014,212.00	383,964,424.05	43,049,787.95
	0109000000	Agribusiness and Information Management	0.00	0.00	0.00
	0910000000	General Administration Planning and Support Services	427,014,212.00	383,964,424.05	43,049,787.95
1184000200		Economic Planning Division	28,563,141.00	26,026,266.70	2,536,874.30
	0910000000	General Administration Planning and Support Services	28,563,141.00	26,026,266.70	2,536,874.30
1184000300		Financial Management services	27,030,586.00	25,643,171.70	1,387,414.30
	0910000000	General Administration Planning and Support Services	27,030,586.00	25,643,171.70	1,387,414.30
1184000400		Diplomatic Mission Labour Attache? Geneva	38,173,938.00	29,195,642.00	8,978,296.00
	0910000000	General Administration Planning and Support Services	0.00	0.00	0.00
	0906000000	Promotion of the Best Labour Practice	38,173,938.00	29,195,642.00	8,978,296.00
1184000500		Office of the Labour Commissioner	101,701,970.00	96,295,141.55	5,406,828.45
	0906000000	Promotion of the Best Labour Practice	101,701,970.00	96,295,141.55	5,406,828.45
	0910000000	General Administration Planning and Support Services	0.00	0.00	0.00
1184000600		Labour Service Field Offices	143,662,267.00	140,632,293.20	3,029,973.80
	0906000000	Promotion of the Best Labour Practice	143,662,267.00	140,632,293.20	3,029,973.80
1184000700		Productivity Center of Kenya	40,073,455.00	32,325,122.65	7,748,332.35
	0907000000	Manpower Development, Employment and Productivity Management	40,073,455.00	32,325,122.65	7,748,332.35
1184000800		Director of Occupational Health and Safety Services	95,853,462.00	84,057,785.50	11,795,676.50
	0906000000	Promotion of the Best Labour Practice	95,853,462.00	84,057,785.50	11,795,676.50
1184000900		Occupational Health and Safety Field Services	110,063,062.00	98,657,758.45	11,405,303.55
	0906000000	Promotion of the Best Labour Practice	110,063,062.00	98,657,758.45	11,405,303.55
1184001000		National Employment Bureau	12,699,808.00	15,040,988.10	(2,341,180.10)
	0907000000	Manpower Development, Employment and Productivity Management	12,699,808.00	15,040,988.10	(2,341,180.10)
1184001100		National Employment Field Services	45,659,234.00	39,570,287.40	6,088,946.60
	0906000000	Promotion of the Best Labour Practice	0.00	0.00	0.00
	0907000000	Manpower Development, Employment and Productivity Management	45,659,234.00	39,570,287.40	6,088,946.60
1184001200		Manpower Planning Department	30,348,448.00	27,398,021.85	2,950,426.15
	0907000000	Manpower Development, Employment and Productivity Management	30,348,448.00	27,398,021.85	2,950,426.15
1184001300		Manpower Development Department	14,206,003.00	9,898,048.25	4,307,954.75
	0907000000	Manpower Development, Employment and Productivity Management	14,206,003.00	9,898,048.25	4,307,954.75
1184001400		Social Protection Secretariate	0.00	0.00	0.00
	0910000000	General Administration Planning and Support Services	0.00	0.00	0.00
1184001500		Labour Consular Office (Qatar)	36,714,622.00	37,522,122.00	(807,500.00)

	0907000000	Manpower Development, Employment and Productivity Management	36,714,622.00	37,522,122.00	(807,500.00)
1184001600		Labour Consular Office (Saudi Arabia)	35,813,146.00	32,744,312.85	3,068,833.15
	0907000000	Manpower Development, Employment and Productivity Management	35,813,146.00	32,744,312.85	3,068,833.15
1184001700		National Employment Authority	205,000,000.00	200,000,000.00	5,000,000.00
	0907000000	Manpower Development, Employment and Productivity Management	205,000,000.00	200,000,000.00	5,000,000.00
1184001800			37,466,158.00	37,534,908.00	(68,750.00)
	0907000000	Manpower Development, Employment and Productivity Management	37,466,158.00	37,534,908.00	(68,750.00)
1184002000			401,400,000.00	401,400,000.00	0.00
	0907000000	Manpower Development, Employment and Productivity Management	401,400,000.00	401,400,000.00	0.00
1184100100		Construction of Meru County Labour offices	5,000,000.00	5,000,000.00	0.00
	0906000000	Promotion of the Best Labour Practice	5,000,000.00	5,000,000.00	0.00
1184100200		Reconstruction of county Labour Offices (Molo)	0.00	0.00	0.00
	0906000000	Promotion of the Best Labour Practice	0.00	0.00	0.00
1184100300		Construction of Occupational Safety & Health-OSH-Institute-Phase I	45,250,000.00	23,989,510.00	21,260,490.00
	0906000000	Promotion of the Best Labour Practice	45,250,000.00	23,989,510.00	21,260,490.00
1184100400		Rehabilitation of Safety House in Nairobi	0.00	0.00	0.00
	0906000000	Promotion of the Best Labour Practice	0.00	0.00	0.00
1184100500		Establishment of National Labour Market Information System (LMIS)	266,475,000.00	77,467,639.35	189,007,360.65
	0907000000	Manpower Development, Employment and Productivity Management	266,475,000.00	77,467,639.35	189,007,360.65
	0906000000	Promotion of the Best Labour Practice	0.00	0.00	0.00
1184100600		Construction of National Employment Promotion centre Kabete	33,425,000.00	0.00	33,425,000.00
	0907000000	Manpower Development, Employment and Productivity Management	33,425,000.00	0.00	33,425,000.00
1184100700		Renovation of Kisumu Employment office	0.00	0.00	0.00
	0907000000	Manpower Development, Employment and Productivity Management	0.00	0.00	0.00
1184100800		Upgrading of Kisumu Industrial Training Centre (KITC)	5,835,518.00	4,667,187.00	1,168,331.00
	0907000000	Manpower Development, Employment and Productivity Management	5,835,518.00	4,667,187.00	1,168,331.00
	0910000000	General Administration Planning and Support Services	0.00	0.00	0.00
1184100900		Upgrading of Mombasa Industrial Training Centres (MITC)	12,499,999.00	0.00	12,499,999.00
	0910000000	General Administration Planning and Support Services	0.00	0.00	0.00
	0907000000	Manpower Development, Employment and Productivity Management	12,499,999.00	0.00	12,499,999.00
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

		Management			
	0910000000	General Administration Planning and Support Services	0.00	0.00	0.00
1184101200		Upgrading of Technology Development Centre (TDC)-Athi River	11,789,482.00	0.00	11,789,482.00
	0907000000	Manpower Development, Employment and Productivity Management	11,789,482.00	0.00	11,789,482.00
1184101300		ICT Office setup & Partitioning at Productivity Centre of Kenya	1,750,000.00	750,000.00	1,000,000.00
	0907000000	Manpower Development, Employment and Productivity Management	1,750,000.00	750,000.00	1,000,000.00
1184101800			254,000,000.00	154,246,675.00	99,753,325.00
	0907000000	Manpower Development, Employment and Productivity Management	254,000,000.00	154,246,675.00	99,753,325.00
1184102400		Construction of modern employment office in Eldoret	0.00	4,079,701.00	(4,079,701.00)
	0907000000	Manpower Development, Employment and Productivity Management	0.00	4,079,701.00	(4,079,701.00)
1184102500		1184102501	0.00	2,892,854.40	(2,892,854.40)
	0910000000	General Administration Planning and Support Services	0.00	0.00	0.00
	0907000000	Manpower Development, Employment and Productivity Management	0.00	2,892,854.40	(2,892,854.40)
Grand Total			2,467,468,511.00	1,990,999,861.00	476,468,650.00

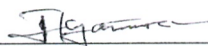
The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By:  _____

Date: 28/09/2018



Republic of Kenya

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

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

P.O. BOX 34120 - 00100
NAIROBI, KENYA

Ref: MLSS/DOSHS/AUD/1/2018 VOL I

20th September, 2018

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

Att. Head of Accounting Unit

The Directorate of Occupational Safety & Health Services (DOSHS) wishes to confirm the amounts received from Department of Labour as at 30 June 2018 as indicated in the table below.

CONFIRMATION OF AMOUNTS RECEIVED BY DOSHS AS AT 30 JUNE 2018						
		AMOUNTS RECEIVED BY DOSHS AS AT 30 JUNE 2018				
REFERENCE NUMBER	DATE RECEIVED	BUDGETED (KSHS) (A)	AMOUNT RECEIVED (KSH)(B)	DIFFERENC E (KSHS) (C)=(A-B)		
F.017 V/NO.483	9/5/'18	3,000,000	4,500,000	(1,500,000)		
F.017 V/NO.604	22/6/'18	3,000,000	1,500,000	1,500,000		
TOTAL		6,000,000	6,000,000	NIL		

I CONFIRM THAT THE AMOUNTS SHOWN ABOVE ARE CORRECT AS OF THE DATE INDICATED.

HEAD OF ACCOUNTS-DOSHS

NAME C. H. M. K. K. K.

SIGNATURE

[Signature]

DATE 20/9/2018

Vision: A Healthy Worker in a Safe Working Environment

REPUBLIC OF KENYA
BANK RECONCILIATION
STATE DEPARTMENT FOR LABOUR
01-JUNE :30-JUNE 2018

BANK :CENTRAL BANK OF KENYA,BRANCH: HAILE SELASSIE
RECURRENT ACCOUNT NUMBER : 1000303166

Balance as per Bank Certificate	11,144,280.05
Less....	
1.payments in Cash Book not yet in Bank Statement (Upresented Cheques)	38,413,371.70
2. Receipts in Bank Statement not yet recorded in Cash Book	00.00
Add...	
3.Payments in Bank Statement not yet recorded in Cash Book	00.00
4.Receipts in Cash Book not yet recorded in Bank statement	32,791,822.40
Bank Balance as per Cash Book	5,522,730.75

Reconcilled by : Sammy K. Ochi Signature: [Signature] Date : 5/7/2018

Approved by : Tom O. Oloo Signature: [Signature] Date : 5/7/2018

STATE DEPARTMENT FOR LABOUR

RECURRENT ACCOUNT

ACCOUNT NO 1000303166

APPENDIX I

PAYMENT IN CASHBOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2018

DATE	VR NO	PARTICULARS	AMOUNT
30/06/2018	00579	MIN OF EDU WELFARE	700.00
30/06/2018	002515	NSSF	3,530.00
30/06/2018	00579/1	NITA	4,000.00
30/06/2018	002140	VAT(DT DOBIE)	4,655.15
30/06/2018	001999	VAT(TOYOTA KENYA)	8,458.60
30/06/2018	002369	VAT(DT DOBIE)	14,283.15
30/06/2018	001224	VAT(ICE CLEAN COMPANY)	17,104.60
30/06/2018	002427	LIBERTY LIFE ASSURANCE KENYA LTD	31,090.40
30/06/2018	002221	LIBERTY LIFE ASSURANCE KENYA LTD	34,819.10
30/06/2018	002362	FLORENCE MUENI JOHN	2,100.00
30/06/2018	002360	AKINYI JACQLINE ONYANGO	4,200.00
30/06/2018	002144	ROSINA MUTHINI MUENDO	4,700.00
30/06/2018	002089	RICHARD NANDWA OPATI	4,900.00
30/06/2018	002200	BERNARD NJENGA MWATHUKIA	5,000.00
30/06/2018	002209	ANNE NJERI GATHUNGU	5,000.00
30/06/2018	002016	ANNE NJERI GATHUNGU	7,790.00
30/06/2018	002065	RICHARD NANDWA OPATI	8,000.00
30/06/2018	002143	BETTY CHAVULIMU ADIELI	8,190.00
30/06/2018	001963	GLADYS NDUKU MUIA	8,400.00
30/06/2018	00239	GLADWELL WANGARI GICHERU	10,000.00
30/06/2018	002118	BERNARD NJENGA MWATHUKIA	10,000.00
30/06/2018	001962	MARGARET NYAMBURA KIAMA	13,400.00
30/06/2018	001964	WANGARI ANNE MUTHAMA	14,000.00
30/06/2018	001766	TABITHA WAMBUI KARABA	15,000.00
30/06/2018	0020582	DAVID MAINA MWATHUKIA	15,000.00
30/06/2018	002426	LUCY CHERONO PKEIMO	15,000.00
30/06/2018	001693	ELIZABETH CHEPCHIRCHIR TESOT	17,800.00
30/06/2018	001987	KAREN OMUROKA AKUMU	20,000.00
30/06/2018	IMP3286184	JOAN MULAMA K. WASWA	20,000.00
30/06/2018	002087	WINFRIDA WARINGA NDUATI	20,000.00
30/06/2018	002245	MARY NYANJAU NDERITU	20,000.00
30/06/2018	002430	CHRISTINE KWAMBOKA MOKAYA	20,000.00
30/06/2018	002008	CHRISTINE NGANDA	20,000.00
30/06/2018	001988	FAITH CHEPNGENO SOI	20,000.00
30/06/2018	002081	MARY NTHENYA MUSUVI	21,020.00
30/06/2018	002347	ALICE WAMBUI KIMANI	24,000.00
30/06/2018	IMP2886043	JACINTA SILANTOI METEUR	24,500.00
30/06/2018	001288	MARGARET NYOKABI KORIO	24,660.00
30/06/2018	002518	SIMON IRUNGU MAINA	24,840.00
30/06/2018	002454	ESTHER MUMBI GAITHO	25,000.00
30/06/2018	001996	LORNAH JEMUTAI MASWAN	25,000.00
30/06/2018	002149	PRIMATE TOURS	25,000.00
30/06/2018	002431	ROSE AYUMA SHIHUNDU	25,000.00
30/06/2018	002282	EVERLYN WANJIRU IRERI	25,000.00

30/06/2018	002423	TABITHA MUGURE NYAWIRA	26,100.00
30/06/2018	002180	STANTECH MOTORS LTD	26,100.00
30/06/2018	IMP3286177	SHADRACK ONDUKO OMENGE	35,700.00
30/06/2018	002146	PAGO AIRWAYS TRAVEL SERVICE LTD	41,715.00
30/06/2018	IMP 3286165	RUTH KALUKI KIMILU	49,000.00
30/06/2018	IMP3286162	ROSEBELLA KEMUMA ARANDE	49,000.00
30/06/2018	IMP3286156	ALICE JEROP KIMELI	49,800.00
30/06/2018	IMP3286180	JANE MWEU GITAU	53,200.00
30/06/2018	IMP3286179	WYCLIFFE AMBALE MUGALITSI	53,200.00
30/06/2018	IMP3286172	EDITH GLADYS GACHANA	56,000.00
30/06/2018	IMP3286174	LEAH WANJUGU NGUJIRI	56,000.00
30/06/2018	IMP3286175	BARNABAS KIPYATOR KOMEN	56,000.00
30/06/2018	002427/1	NEWFORTIS SACCO	56,665.80
30/06/2018	IMP3149557	CHRISTINE NGANDA	63,350.00
30/06/2018	002145	PAGO AIRWAYS TRAVEL SERVICE LTD	64,300.00
30/06/2018	002147	PAGO AIRWAYS TRAVEL SERVICE LTD	68,520.00
30/06/2018	00479	NAIROBI CITY WATER &SEWERAGE COMPANY	73,012.70
30/06/2018	002007	THE ELITE TIME VENTURES	79,700.00
30/06/2018	002424	BOIT ROSE	80,000.00
30/06/2018	002140	DT DOBIE &COMPANY K LTD	85,344.85
30/06/2018	IMP3286159	PURITY WACHUKA KAMAU	105,000.00
30/06/2018	001999/1	TOYOTA KENYA LTD	155,074.40
30/06/2018	001337/1	MIN OF LAB, SOCIAL SECURITY	172,962.00
30/06/2018	IMP3286146	ELIZABETH NYAMBURA GICHENA	189,000.00
30/06/2018	IMP3286225	STELLA MWONGELI MUINDI	189,000.00
30/06/2018	002567	ANNE BRENDA MUNYENDO	232,500.00
30/06/2018	01336	MIN OF LAB, SOCIAL SECURITY	236,074.00
30/06/2018	001334	MIN OF LAB, SOCIAL SECURITY	242,962.00
30/06/2018	001997	PRIMATE TOURS	245,200.00
30/06/2018	002369	DT DOBIE &COMPANY K LTD	261,857.75
30/06/2018	002615	ESTHER WANJIKU NGUGI	300,000.00
30/06/2018	002375	REGISTRAR HIGH COURT	344,400.00
30/06/2018	002571	LUCY ATIENO NGALA	380,000.00
30/06/2018	002666	NANCY WANJIRA MAINGI	460,000.00
30/06/2018	002564	ROSE AYUMA SHIHUNDU	460,000.00
30/06/2018	002666	ANTONY GITHINJI NYAMU	470,000.00
30/06/2018	001998	PRIMATE TOURS	481,700.00
30/06/2018	002671	STELLA MWONGELI MUINDI	690,000.00
30/06/2018	002709	SAFARICOM LIMITED	1,000,000.00
30/06/2018	0025660	LUCY NYAMBURA LEBOO	28,900.00
30/06/2018	002513	FELIX MAKINI MICHOMA	49,000.00
30/06/2018	002513	VIRGINIA NZISA MUTINDA	49,000.00
30/06/2018	002513	KARANI KALIDO KATANA	49,000.00
30/06/2018	002513	MARTIN LIYAYI INGATI	49,000.00
30/06/2108	002513	SHUJAA PONDA VIDZO	49,000.00
30/06/2018	002513	MERCY WATHONI MUHIA	49,000.00
30/06/2018	002513	CALEB MUDONYI NGAIRA	84,000.00
30/06/2018	002513	NANCY WAITITU	84,000.00
30/06/2018	002513	EVERLYN WANJIRU IRERI	84,000.00
30/06/2018	002513	ROBERT KIPNGETICH CHEPKWONY	105,000.00

30/06/2018	002513	HELLEN AKEYO APIYO	105,000.00
30/06/2018	002513	GEOFFREY OKELLO OMONDI	105,000.00
30/06/2018	002513	BOIT ROSE	105,000.00
30/06/2018	001994	BOIT ROSE	105,000.00
30/06/2018	002513	RISPER AUMA NYONGESA	105,000.00
30/06/2018	002513	DANIEL OTIENO OCHUNG	157,500.00
30/06/2018	002730	TABITHA MUGURE NYAWIRA	435,000.00
30/06/2018	002730	SIMON IRUNGU MAINA	435,000.00
30/06/2018	002139	VAT(REX KIOSK)	2,650.35
30/06/2018	002483	VAT(REX KIOSK)	3,444.85
30/06/2018	002150	VAT(DIGIAGE AGENCY)	4,000.85
30/06/2018	002494	VAT(COPY CAT LTD)	10,615.80
30/06/2018	001857	VAT(PHINET INVESTMENTS)	11,689.65
30/06/2018	002332	ROSE WANJIKU NGUGI	11,820.00
30/06/2018	000830	VAT(ELIOTI ENTERPRISES)	13,577.60
30/06/2018	002226	GEOFFREY KIBET KORIR	14,700.00
30/06/2018	002226	ROSEBELLA KEMUMA ARANDE	14,700.00
30/06/2018	002226	LUCY CHERONO PKEIMO	14,700.00
30/06/2018	002226	DAVID KINYANJUI NDUNGU	14,700.00
30/06/2018	002564	CATHERINE NALIKA	15,000.00
30/06/2018	002564	JUMAA NGOKA DIO	15,000.00
30/06/2018	002564/2	EDWIN WATAKA WEKESA	15,000.00
30/06/2018	002564	ANNE WAMBUI	15,000.00
30/06/2018	002051	VAT(KENMAC GENERAL SUPPLIES)	19,396.55
30/06/2018	002564	HANNAH WAMBUI NDEGWA	22,500.00
30/06/2018	002564	ANTHONY WAMBUI MATHENGE	22,500.00
30/06/2018	002564	DAVID MAINA MWATHUKIA	22,500.00
30/06/2018	002564	EDWIN WATAKA WEKESA	22,500.00
30/06/2018	002564/1	EDWIN WATAKA WEKESA	30,000.00
30/06/2018	002361	ALICE WAMBUI KIMANI	2,100.00
30/06/2018	002363	MARGARET NYOKABI KORIO	2,100.00
30/06/2018	002339	VAT(NELSAPH INVESTMENT)	5,663.80
30/06/2018	002279	ISABEL NJERI NDEGWA	8,360.00
30/06/2018	002406	JOSEPHINE NDINDA MUINDI	8,400.00
30/06/2018	0002336	PETER MUTEMA BACHA	8,890.00
30/06/2018	002632	JUSTINA WANGARI MURUGI	9,170.00
30/06/2018	002337	MUISYO LAURENT MULWA	9,450.00
30/06/2018	002410	ROBERT GAITHO NGUGI	9,630.00
30/06/2018	002333	DENNIS MUGENDI MURIITHI	10,360.00
30/06/2018	002009	VAT(MFI DOCUMENTS)	10,539.00
30/06/2018	001508	JOHN KEEN MUGO NDATHI	10,780.00
30/06/2018	002351	JACKLINE MWANDIA NDARU	11,410.00
30/06/2018	002575	JOEL KAMORE WAWERU	11,620.00
30/06/2018	001178	DAVID LOKUKU EKWAM	13,160.00
30/06/2018	001762	WINFRED MWENDE NZAVWALA	13,300.00
30/06/2018	002331	JOYCE KANYIVA KIOKO KIMULU	14,770.00
30/06/2018	002330	DAVID MAINA MWATHUKIA	15,000.00
30/06/2018	002616	JOAN MULAMA K. WASWA	15,000.00
30/06/2018	000357	THE PREMIER TRAVEL LTD	16,000.00
30/06/2018	000460	JEREMY MUTEMBEI MUGAMBI	16,660.00

30/06/2018	002408	MORRIS MWENDA MPURIA	16,660.00
30/06/2018	001763	JOSPHAT KAUMBUTHU	16,730.00
30/06/2018	IMP3286205	JUDY WANJIRU MATHENGE	16,800.00
30/06/2018	IMP3286201	ANNE NJERI GATHUNGU	16,800.00
30/06/2018	IMP3286206	BERNARD NJENGA MWATHUKIA	16,800.00
30/06/2018	002409	JOEL KIRAGU WANJIKU	17,010.00
30/06/2018	001143	ELISHA RAPHAEL TIK TIK	17,710.00
30/06/2018	001764	GLORIA NAISOI SAUROKI	17,710.00
30/06/2018	00461	PIUS BOSCO OLENGIYAA	17,710.00
30/06/2018	002569	BOIT ROSE	20,000.00
30/06/2018	002569	HELLEN IMINZA MANENO	20,000.00
30/06/2018	002569	ZAHRA MOHAMED HAJI	20,000.00
30/06/2018	002569	LOYFORD JOSEPH KABURU	20,000.00
30/06/2018	002569	MERCY WATHONI MUHIA	20,000.00
30/06/2018	002569	MILLIAM WANJIKU WAHABA	20,000.00
30/06/2018	002569	ANNAH WANGARI GATUNDU	20,000.00
30/06/2018	002569	ISAIAH BUNDI KIRIGUA	20,000.00
30/06/2018	002569	MARGARET NYAMBURA KIAMA	20,000.00
30/06/2018	002349	WINFRIDA WARINGA NDUATI	20,000.00
30/06/2018	002569	ROBERT KIPNGETICH CHEPKWONY	20,000.00
30/06/2018	002569	FRANCIS LAWRENCE OKELLO	20,000.00
30/06/2018	002569	SAMUEL KIBET CHEPKWONY	20,000.00
30/06/2018	002569	CALEB MUDONYI NGAIRA	20,000.00
30/06/2018	002569	MARRY NYANJAU NDERITU	20,000.00
30/06/2018	002569	SAMMY MATHILA NGULI	20,000.00
30/06/2018	002569	LAURENZIA MARIGU NYAGA	20,000.00
30/06/2018	002569	RICHARD NANDWA OPATI	20,000.00
30/06/2018	002569	MUMO PAUL	20,000.00
30/06/2018	002569	NANCY WAITITU	20,000.00
30/06/2018	002569	ANNE WANGARI MUTHAMA	20,000.00
30/06/2018	002569	NANCY WANJIRA MAINGI	20,000.00
30/06/2018	002569	SARAH IRENE AKETCH	20,000.00
30/06/2018	002569	BERNARD WAMBUA NZOLA	20,000.00
30/06/2018	002672	CHRISTINE KWAMBOKA MOKAYA	20,000.00
30/06/2018	002569	BERNARD NJENGA MWATHUKIA	20,000.00
30/06/2018	002569	GLADYS NDUKU MUIA	20,000.00
30/06/2018	002569	VIOLET KITAMBE KHASIALA	20,000.00
30/06/2018	IMP3286157	ROSE AYUMA SHIHUNDU	20,000.00
30/06/2018	001142	ARTLIBERT MACHONA MAKORI	21,140.00
30/06/2018	002334	MARGARET KWAMBOKA OBEGI	21,140.00
30/06/2018	00990	FRANCSCA WANJALA KIRIGHA	23,030.00
30/06/2018	001146	EDWIN DISMAS OKUMU	23,520.00
30/06/2018	001177	TIMOTHY KIPRUTO	24,150.00
30/06/2018	002561	FLORENCE OMANAKOR OTAKWENYI	24,500.00
30/06/2018	002561	ABDULLAHI WORQU BORA	24,500.00
30/06/2018	002481	ESTHER MUMBI GAITHO	25,000.00
30/06/2018	IMP3286232	NYAMWERU NJOKI MUASYA	25,200.00
30/06/2018	IMP3286209	MARY NYANJAU NDERITU	25,200.00
30/06/2018	IMP3286192	RICHARD NANDWA OPATI	25,200.00
30/06/2018	IMP3286210	SARAH IRENE AKETCH	25,200.00

30/06/2018	IMP3286191	ANNAH WANGARI GATUNDU	25,200.00
30/06/2018	IMP3286193	MARGARET NYAMBURA KIAMA	25,200.00
30/06/2018	IMP3286230	CAROLYNE TEMKO KIPTOCH	25,200.00
30/06/2018	IMP3286234	ROSEBELLA KEMUMA ARANDE	25,200.00
30/06/2018	IMP3286194	GLADYS NDUKU MUIA	25,200.00
30/06/2018	IMP3286235	CHRISTINE KWAMBOKA MOKAYA	25,200.00
30/06/2018	IMP3286236	SHUJAA PONDA VIDZO	25,200.00
30/06/2018	IMP3286198	VIOLET KITAMBE KHASIALA	25,200.00
30/06/2018	IMP32862312	LUCY CHERONO PKEIMO	25,200.00
30/06/2018	002668	AUGUSTINE YOLE MUTUKU	25,200.00
30/06/2018	002576	ZEDI JEPKORIR METTO	26,250.00
30/06/2018	002341	MEYMUNA SHARIFF JAFFER	26,740.00
30/06/2018	00462	HERYNNNE ISAZU AYUGI	27,930.00
30/06/2018	IMP3286204	MILLIAM WANJIKU WAHABA	28,000.00
30/06/2018	002350	STANLEY KIBET KEMBOI	28,350.00
30/06/2018	001038	JACINTA SILANTOI METEUR	29,960.00
30/06/2018	002918	FLORENCE OMANAKOR OTAKWENYI	30,000.00
30/06/2018	002412	MARY NYANJAU NDERITU	31,000.00
30/06/2018	IMP3286213	SAMUEL THUITA	33,600.00
30/06/2018	001176	CHARLES MUHONI MUNIKO	33,600.00
30/06/2018	001144	EMILY BOKE MWITA	33,600.00
30/06/2018	001037	DAVID LUKOL ETASIBA	34,370.00
30/06/2018	002632	ALICE KALONDU CHONGA	34,370.00
30/06/2018	002624	PHILIP OGOLA DIDI	35,000.00
30/06/2018	002576	EDWARD OWENGA NYAKUNDI	35,000.00
30/06/2018	002561	MERCY WAIRIMU KARIUKI	35,000.00
30/06/2018	002641	LUCY WAITHIRA MURING'U	35,000.00
30/06/2018	000269	JOEL OMWENO ONDARI	37,890.00
30/06/2018	002121	ADAN MAALIM GARANE	38,340.00
30/06/2018	IMP3286195	JACOB MATHENGE GATIMU	42,000.00
30/06/2018	002561	RISPER AUMA NYONGESA	42,000.00
30/06/2018	002561	JOYCE MWANIKA MWALE	42,000.00
30/06/2018	IMP3286233	NANCY WAITHIRA MUROKI	42,000.00
30/06/2018	IMP3286208	LAURENZIA MARIGU NYAGA	42,000.00
30/06/2018	IMP3286214	CATHERINE NZILANI WAEMA	42,000.00
30/06/2018	IMP3286228	ANNE WANGECHI MUTAHI	42,000.00
30/06/2018	IMP3286237	LUCY ATIENO NGALA	42,000.00
30/06/2018	IMP3286222	MARGARET NYAMBURA KIAMA	42,000.00
30/06/2018	IMP3286242	JOAN MULAMA K. WASWA	42,000.00
30/06/2018	IMP3286229	RACHEL WANJIKU KARANJA	42,000.00
30/06/2018	00439/1	REX KIOSK	48,589.65
30/06/2018	002775	VIRGINIA NZISA MUTINDA	49,000.00
30/06/2018	002775	NANCY WANJIRA MAINGI	49,000.00
30/06/2018	002775	ANTHONY NGILA KAITHA	49,000.00
30/06/2018	002775	PETER KIPLANG'AT MARITIM	49,000.00
30/06/2018	002775	ANTHONY GITHINJI NYAMU	49,000.00
30/06/2018	002181	EVERLINE AKETCH ANTONE	50,000.00
30/06/2018	002069	FLORENCE MUENI JOHN	50,000.00
30/06/2018	002667	CHRISTOPHER KITOVA KIMUYU	50,000.00
30/06/2018	IMP3286226	JAMES ELIAKIM MWACHALA	50,400.00

30/06/2018	002662	RISPER AUMA NYONGESA	50,400.00
30/06/2018	IMP3286198	GEOFFREY OKELLO OMONDI	50,400.00
30/06/2018	IMP3286197	JOSEPH NZIOKI MAKAA	50,400.00
30/06/2018	IMP3286240	DANIEL OTIENO OCHUNG	50,400.00
30/06/2018	IMP3286227	EDITH NANINI TOROME	50,400.00
30/06/2018	IMP3286207	FRANCIS LAWRENCE OKELLO	50,400.00
30/06/2018	IMP3286188	MARY MIDEVA KEZZAH	50,400.00
30/06/2018	002405	ANNAH WAIRIMU WAHOME	54,810.00
30/06/2018	002643	FRANCIS KIMARI NG'ANG'A	56,000.00
30/06/2018	002714	UKUR YATTANI KANACHO	58,000.00
30/06/2018	002493	EVERLYN WANJIRU IRERI	58,800.00
30/06/2018	002281	ROSEBELLA KEMUMA ARANDE	60,000.00
30/06/2018	002323	GEORGE MAINA NDIRANGU	63,000.00
30/06/2018	IMP3286238	ISAIAH BUNDI KIRIGUA	63,000.00
30/06/2018	002324	LINDA ACHIENG OBURA	63,000.00
30/06/2018	002483	REX KIOSK	63,155.15
30/06/2018	000816	GRACE NGELE KITIRO	64,350.00
30/06/2018	002676	LILIAN GESARE NZAVI	65,600.00
30/06/2018	IMP3286221	BETTY CHAVULIMU ADIELI	70,000.00
30/06/2018	002150	DIGIAGE AGENCY	73,349.15
30/06/2018	002367	HELLEN IMINZA MANENO	73,500.00
30/06/2018	IMP3286219	HELLEN IMINZA MANENO	84,000.00
30/06/2018	IMP3286215	GEOFFREY OKELLO OMONDI	84,000.00
30/06/2018	IMP3286220	JOSEPH NZIOKI MAKAA	84,000.00
30/06/2018	IMP3286241	DANIEL OTIENO OCHUNG	84,000.00
30/06/2018	IMP3286217	LILIAN GESARE NZAVI	84,000.00
30/06/2018	IMP3286216	WINNIE NDUTA KARINGITHI	84,000.00
30/06/2018	IMP3286218	JOYCE MWANIKI MWALE	84,000.00
30/06/2018	002775	FRANCIS KIMARI NG'ANG'A	84,000.00
30/06/2018	002775	STELLA KERUBO OMARI	84,000.00
30/06/2018	002775	WINNYROSE MORAA	84,000.00
30/06/2018	001955	SWA LABOUR AND HRD USWA	103,415.00
30/06/2018	IMP3286239	ISAIAH BUNDI KIRIGUA	105,000.00
30/06/2018	002561/1	FLORENCE OMANAKOR OTAKWENYI	126,000.00
30/06/2018	IMP3286200	CHRISTINE OBARA OTIENO	179,200.00
30/06/2018	002724	VAT(NSSF RENT)	187,392.95
30/06/2018	002166	REBECCA ATIENO ONGUKO	190,245.20
30/06/2018	002494	THE COPY CAT LTD	194,623.00
30/06/2018	001857	PHINETT INVESTMENTS	214,310.35
30/06/2018	00830/1	ELIOTI ENTERPRISES	248,922.40
30/06/2018	002646	DARILLOP SERVICES	258,405.15
30/06/2018	002784	TELKOM KENYA LTD	270,686.65
30/06/2018	002051	KENMAC GENERAL SUPPLIES LTD	355,603.45
30/06/2018	002030	KENYA INSTITUTE OF HIGHWAYS AND BUI	776,070.40
30/06/2018	00438	VAT(SIMBA CORP LTD)	3,320.55
30/06/2018	002711	VAT(CLIFFOK INVESTMENTS)	7,202.60
30/06/2018	001137	SIMON WACHIRA GACHENGO	7,490.00
30/06/2018	0023468	CHARITY SAYIOI SAMANTE	8,470.00
30/06/2018	002800	VAT(ZIMAMART ENTERPRISES)	12,843.00
30/06/2018	002725	VAT(NSSF RENT)	24,028.60

30/06/2018	002338	EUNICE ATIENO MIDODO	28,140.00
30/06/2018	002672	STELLAH KERUBO OMARI	30,000.00
30/06/2018	001036	SHARON REBECCA WANYAMA	31,920.00
30/06/2018	IMP3286223	EDITH TABITHA OTEWA OKOKI	33,600.00
30/06/2018	002514	LUCY CHERONO PKEIMO	35,700.00
30/06/2018	002514	CAROLYNE TEMKO KIPTOCH	35,700.00
30/06/2018	002643	BOIT ROSE	42,000.00
30/06/2018	002477	WINNIE NDUTA KARINGITHI	42,000.00
30/06/2018	IMP3286199	CHRISTINE OBARA OTIENO	42,000.00
30/06/2018	IMP3286224	MARY NJERI KANGANGI	42,000.00
30/06/2018	002754	ROSE AYUMA SHIHUNDU	42,000.00
30/06/2018	IMP3286212	RICHARD NANDWA OPATI	42,000.00
30/06/2018	002204	CHRISTINE OBARA OTIENO	50,333.75
30/06/2018	002735	JOYCE MWANIKI MWALE	50,400.00
30/06/2018	002514	JOAN MULAMA K. WASWA	53,200.00
30/06/2018	002514	ROSE AYUMA SHIHUNDU	53,200.00
30/06/2018	IMP3286173	NANCY NYARUAI GIKANDI	56,000.00
30/06/2018	002335	BENSON ZAKAYO OMBIKO OKWAYO	63,000.00
30/06/2018	002367	JOSHUA ODHIAMBO SAKO	63,000.00
30/06/2018	002367	WINNIE NDUTA KARINGITHI	73,500.00
30/06/2018	002337	NELSAPH INVESTMENT	103,836.20
30/06/2018	002321	VERA NGINA MWEU	160,115.80
30/06/2018	002009/1	MFI DOCUMENT SOLUTIONS LTD	193,215.00
30/06/2018	002808	PAYE(JOHN KAPLICH)	217,815.85
30/06/2018	002801	PAYE(KHADIJA KASSACHON)	464,175.35
30/06/2018	002724/1	NSSF	3,435,537.60
30/06/2018	002782	PS TREASURY	7,539,459.00
30/06/2018	002570	ALICE JEROP KIMELI	11,800.00
30/06/2018	002365	ABDUBA GALGALO GUYO	20,000.00
30/06/2018	002671	BENSON ZAKAYO OMBIKO OKWAYO	25,200.00
30/06/2018	002671	ANTHONY GITHINJI NYAMU	25,200.00
30/06/2018	002569/1	BETTY CHAVULIMU ADIELI	30,000.00
30/06/2018	002569	BENSON ZAKAYO OMBIKO OKWAYO	30,000.00
30/06/2018	002569	HELLEN AKEYO APIYO	30,000.00
30/06/2018	002569	GEOFFREY OKELLO OMONDI	30,000.00
30/06/2018	002569	ANNE NJERI GATHUNGU	30,000.00
30/06/2018	002671	WINNYROSE MORAA	42,000.00
30/06/2018	IMP3286190	WANGARI ANNE MUTHAMA	42,000.00
30/06/2018	002671	TERESIAH WAKONYO KINYAGA	42,000.00
30/06/2018	002671	CALEB MUDONYI NGAIRA	42,000.00
30/06/2018	002581	JOHN KABERIA NARANGWI	49,840.00
30/06/2018	002404	JOYCE MWANIKI MWALE	50,400.00
30/06/2018	00438	SIMBA CORPORATION LTD	60,876.65
30/06/2018	002788	PRIMATE TOURS	72,000.00
30/06/2018	00579/1	IMARISHA SACCO	72,370.40
30/06/2018	002367	ELIZABETH NYAMBURA GICHEHA	88,200.00
30/06/2018	002711	CLIFFOK INVESTMENTS	132,047.40
30/06/2018	002785	ANCLAUD INVESTMENTS	139,159.50
30/06/2018	002710	MACHAKOS UNIVERSITY COLLEGE	198,000.00
30/06/2018	002800/1	ZIMSMART ENTERPRISES	235,455.00

30/06/2018	002808	KIPLICH BARISITO	286,657.95
30/06/2018	002791	NYAMWERU NJOKI MUASYA	307,500.00
30/06/2018	002791	NICASIO OTWORI MOGIRE	367,500.00
30/06/2018	002725	NSSF	440,524.25
30/06/2018	002801	KHADIJA KASSACHOON	1,083,075.80
30/06/2018	002779	ALIBABA TOURS AND TRAVEL	1,987,485.00
30/06/2018	0002366	JOAN MULAMA K. WASWA	15,000.00
30/06/2018	001145	MARLYNE RABONG'O WAKHUNGU	26,600.00
TOTAL			38,413,371.70

APPENDIX II

DATE	FT NO	PARTICULARS	AMOUNT
RECEIPTS IN BANK STATEMENT NOT IN CASH BOOK			

APPENDIX III

PAYMENT IN BANK STATEMENT NOT IN CASHBOOK AS AT 30TH JUNE 2018

DATE	FT NO	PARTICULARS	AMOUNT
------	-------	-------------	--------

TOTAL

APPENDIX IV

RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2018

DATE	VR NO	PARTICULARS	AMOUNT
30/06/2018		EXCHEQUEUR RECEIPTS	30,000,000.00
30/06/2018		KENYA COMMERCIAL BANK LIMITED	21,165
30/06/2018		KENYA COMMERCIAL BANK LIMITED	2,250,000
30/06/2018		KENYA COMMERCIAL BANK LIMITED	66,202.90
30/06/2018		KENYA COMMERCIAL BANK LIMITED	15,004.50
30/06/2018		OUTWARD CHEQUE	180,000.00
30/06/2018		UNSPENT AIE BALANCE 2017-2018	244,680.00
30/06/2018		JOYCE KANYIVA KIOKO KIMULU	14770

TOTAL			32,791,822.40
-------	--	--	---------------

SUMMARY

BANK STATEMENT BALANCE	11,144,280.05
APPENDIX I	38,413,371.70
APPENDIX II	
APPENDIX III	-
APPENDIX VI	32,791,822.40
CASHBOOK BALANCE	5,522,730.75
ACTUAL CASHBOOK BALANCE	5,522,730.75
DIFFERENCE	

REPUBLIC OF KENYA
BANK RECONCILIATION
STATE DEPARTMENT FOR LABOUR
01-JUNE :3 0-JUNE 2018

BANK :CENTRAL BANK OF KENYA,BRANCH: HAILE SELASSIE
DEVELOPMENT ACCOUNT NUMBER : 1000303174

Balance as per Bank Certificate	557,879.05
Less....	
1.payments in Cash Book not yet in Bank Statement (Upresented Cheques)	439,210.45
2. Receipts in Bank Statement not yet recorded in Cash Book	0.00
Add...	
3.Payments in Bank Statement not yet recorded in Cash Book	0.00
4.Receipts in Cash Book not yet recorded in Bank statement	0.00
Bank Balance as per Cash Book	118,668.60

Reconcilled by : Sammy M. W. G. U. L. Signature: [Signature] Date : 10/7/2018

Approved by : Torn O. Oloo Signature: [Signature] Date : 10/07/2018

STATE DEPARTMENT FOR LABOUR
DEVELOPMENT ACCOUNT
ACCOUNT NO 1000303174
APPENDIX I

PAYMENT IN CASHBOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2018

DATE	VR NO	PARTICULARS	AMOUNT
30/06/2018	002206	ORIRAM AGENCIES	149,925.00
30/06/2018	001265	BENROSE GENERAL AGENCIES	289,285.45
TOTAL			439,210.45

APPENDIX II

DATE	FT NO	PARTICULARS	AMOUNT
RECEIPTS IN BANK STATEMENT NOT IN CASH BOOK			

APPENDIX III

PAYMENT IN BANK STATEMENT NOT IN CASH BOOK AS AT 30TH JUNE 2018

DATE	FT NO	PARTICULARS	AMOUNT
------	-------	-------------	--------

TOTAL

APPENDIX IV

RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2018

DATE	VR NO	PARTICULARS	AMOUNT
------	-------	-------------	--------

TOTAL

SUMMARY

BANK STATEMENT BALANCE	557,879.05
APPENDIX I	439,210.45
APPENDIX II	-
APPENDIX III	-
APPENDIX VI	-
CASHBOOK BALANCE	
ACTUAL CASHBOOK BALANCE	118,668.60
DIFFERENCE	

REPUBLIC OF KENYA
BANK RECONCILIATION
STATE DEPARTMENT FOR LABOUR
01-JUNE :3 0-JUNE 2018
BANK :CENTRAL BANK OF KENYA,BRANCH: HAILE SELASSIE
DEPOSIT ACCOUNT NUMBER : 1000303198

Balance as per Bank Certificate	49,106,777.30
Less....	
1.payments in Cash Book not yet in Bank Statement (Upresented Cheques)	0.00
2. Receipts in Bank Statement not yet recorded in Cash Book	0.00
Add...	
3.Payments in Bank Statement not yet recorded in Cash Book	0.00
4.Receipts in Cash Book not yet recorded in Bank statement	0.00
Bank Balance as per Cash Book	49,106,777.30

Reconcilled by : Sammy M. Njoli Signature: [Signature] Date : 10/7/2018

Approved by : Signature: Date :

STATE DEPARTMENT FOR LABOUR
DEPOSIT ACCOUNT
ACCOUNT NO 1000303174
APPENDIX I

PAYMENT IN CASHBOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2018

DATE	VR NO	PARTICULARS	AMOUNT
------	-------	-------------	--------

TOTAL

APPENDIX II

DATE	FT NO	PARTICULARS	AMOUNT
------	-------	-------------	--------

RECEIPTS IN BANK STATEMENT NOT IN CASH BOOK

APPENDIX III

PAYMENT IN BANK STATEMENT NOT IN CASH BOOK AS AT 30TH JUNE 2018

DATE	FT NO	PARTICULARS	AMOUNT
------	-------	-------------	--------

TOTAL

APPENDIX IV

RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2018

DATE	VR NO	PARTICULARS	AMOUNT
------	-------	-------------	--------

TOTAL

SUMMARY

BANK STATEMENT BALANCE	49,106,777.30
APPENDIX I	-
APPENDIX II	-
APPENDIX III	-
APPENDIX VI	-
CASHBOOK BALANCE	
ACTUAL CASHBOOK BALANCE	49,106,777.30
DIFFERENCE	



NATIONAL EMPLOYMENT AUTHORITY

Tel: +254 (020) 7855746/7

Email: dgnea@labour.go.ke
When replying, please quote

Kasarani Seasons
P.O. Box 25780-00100
Nairobi, KENYA

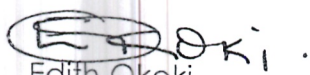
NEA/FIN//CONF./1 (127)

18th September, 2018

The Principal Secretary
Ministry of Labour and Social Protection
State Department for Labour
PO Box 40326-00100
NAIROBI

GOVERNMENT GRANTS FOR FINANCIAL YEAR 2017/18 TO NATIONAL EMPLOYMENT AUTHORITY

This is to inform you that the Authority received Kshs. Two Hundred Million (200,000,000) from State Department as Government Grant for the Financial year 2017/18.



Edith Okoki

Ag. DIRECTOR GENERAL

Encl



ENHANCING SKILLS.

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

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



When replying please quote.....

Ref No. NITA/ADM/75/BUDGET/CONF/VOL.I/1

20th September, 2018

Dr. Ibrahim M. Mohamed, CBS
Principal Secretary
Ministry of Labour & Social Protection,
State Department of Labour
P.O. Box 40326, 00100
NAIROBI

Attn: Accountant- Ministry of Labour

Dear Sir,

RE: ACKNOWLEDGING RECEIPT OF GOVERNMENT RECURRENT GRANTS 2017/2018.

The above matter refers.

We received Recurrent Grant for the financial year 2017/2018 in respect of National Industrial Training Authority as per the table 1 below;

S/NO	Date Received as per Bank Statement	Nature : Recurrent / Development	Amount Kshs '000'
1	03/10/2017	Recurrent	100,350
2	17/01/2018	Recurrent	100,350
3	08/03/2018	Recurrent	100,350
4	09/05/2018	Recurrent	100,350
	Total		401,400

Table 1, indicates that NITA did not receive the development grant as per the printed estimates of Kshs 120,500,000 for the financial year 2017/2018.

Thank you for your continued support.

Yours faithfully

Stephen Ogenga

For: **DIRECTOR GENERAL**



Republic of Kenya

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

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

P.O. BOX 34120 - 00100
NAIROBI, KENYA

Ref: **MLSS/DOSHS/AUD/1/2018 VOL I**

20th September, 2018

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



Att. Head of Accounting Unit

The Directorate of Occupational Safety & Health Services (DOSHS) wishes to confirm the amounts received from Department of Labour as at 30 June 2018 as indicated in the table below.

CONFIRMATION OF AMOUNTS RECEIVED BY DOSHS AS AT 30 JUNE 2018						
		AMOUNTS RECEIVED BY DOSHS AS AT 30 JUNE 2018				
REFERENCE NUMBER	DATE RECEIVED	BUDGETED (KSHS) (A)	AMOUNT RECEIVED (KSH)(B)	DIFFERENC E (KSHS) (C)=(A-B)		
F.017 V/NO.483	9/5/'18	3,000,000	4,500,000	(1,500,000)		
F.017 V/NO.604	22/6/'18	3,000,000	1,500,000	1,500,000		
TOTAL		6,000,000	6,000,000	NIL		

I CONFIRM THAT THE AMOUNTS SHOWN ABOVE ARE CORRECT AS OF THE DATE INDICATED.

HEAD OF ACCOUNTS-DOSHS

NAME Chuzem Kusi

SIGNATURE

DATE 25/9/2018

Vision: A Healthy Worker in a Safe Working Environment