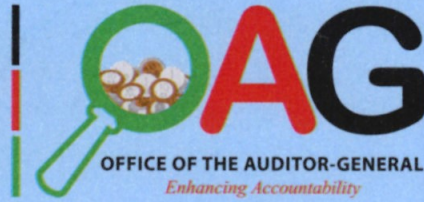


REPUBLIC OF KENYA



**REPORT**

**NATIONAL ASSEMBLY  
PAPERS LAID**

**DATE: 11 MAR 2026**

**DAY.  
WEDNESDAY**

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BY:**

**LEADER OF MINORITY PARTY  
Hon. OWEN BAYA, MP**

**CLERK-AT  
THE-TABLE:**

**J. LEMERELLE**

**THE AUDITOR-GENERAL**

**ON**

**STATE DEPARTMENT FOR LABOUR AND  
SKILLS DEVELOPMENT**

**FOR THE YEAR ENDED  
30 JUNE, 2025**



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STATE DEPARTMENT FOR LABOUR AND SKILLS  
DEVELOPMENT

ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED  
30<sup>TH</sup> JUNE 2025

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Transitional IPSAS Financial Statements

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## **1. Acronyms and Definition of Key Terms**

### **A: Acronyms and Abbreviations**

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

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

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

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

### **(a) Background information**

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

#### **Vision**

A globally competitive workforce

#### **Mission**

To promote decent work, skills development and sustainable job creation

#### **Mandate**

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

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

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

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

**(b) Key Management**

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

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

**(c) Fiduciary Management**

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

| No. | Designation                     | Name                         |
|-----|---------------------------------|------------------------------|
| 1.  | Cabinet Secretary               | Hon. Dr. Alfred N. Mutua EGH |
| 2.  | Accounting Officer              | Shadrack M. Mwadime, EBS     |
| 3.  | Secretary Administration        | Herman Shambi                |
| 4.  | Labour Commissioner             | Ms. Hellen Apiyo             |
| 5.  | Director HRM&D                  | Dr. Ernest Alela             |
| 6.  | Ag. Director NHRDP              | Mr. Francis Mitiambo         |
| 7.  | Registrar Trade Unions          | Ms. Ann Kanake               |
| 8.  | Director, NPCC                  | Dr. Nahashon Moitalel        |
| 9.  | Director, DOSH                  | Dr. Musa Nyandusi            |
| 10. | Sec. Post Training & Skills Dev | Dr. Wanjiru Kariuki          |
| 11. | Ag. Director of Planning        | Mr. Stephen Mwangi           |
| 12. | Head of Accounting Unit         | CPA Milly Eve Akoth          |
| 13. | Director Internal Auditor       | Dr. Julius Akicho            |
| 14. | Deputy Chief State Counsel      | Ms. Christine Oyugi          |
| 15. | Head Supply Chain Management    | Ms. Marie Orinda             |
| 16. | Senior Chief Finance Officer    | Mr. Njoroge Muthuma          |

**(d) Fiduciary Oversight Arrangements**

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

**(e) Ministry of Labour Headquarters**

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

**Ministry of Labour Contacts**

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

**(f) Ministry of Labour Bankers**

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

**(g) Independent Auditors**

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

**(h) Principal Legal Adviser**

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

### **3. Profile of Cabinet Secretary**

**Dr. Alfred. N. Mutua,EGH**  
**Cabinet Secretary**  
**Ministry of Labour and Social Protection**



Prior to his appointment he served as the Cabinet Secretary for Foreign & Diaspora Affairs of the Republic of Kenya. He had also served as the First Governor of Machakos County for two terms, from 2013 to 2017 and from 2018 to 2022.

Dr. Mutua had previously served the country as the Official Government Spokesman between 2002 and 2012.

Dr Mutua, who has a Doctorate in Communication and Media has been a journalist, author, businessman, lecturer, civil servant and a politician.

#### 4. Profile of Accounting Officer

##### Accounting Officer

*Mr. Shadrack Mwangolo Mwadime, CBS  
Principal Secretary Labour and Skills Development*



Mr. Shadrack Mwangolo Mwadime is currently the Principal Secretary in the State Labour and Skills Development where he is both the Authorized and Accounting officer. He is a career civil servant who has risen through ranks and has a wealth of experience and over thirty years offering leadership, policy direction and coordination of government development projects in various counties across the nation.

He demonstrates capacity to mobilize resources and goodwill from various local and international stakeholders. He has excellent resource planning skills as demonstrated by successful completion of various government projects in the work-stations assigned. He has the ability to foster peace initiatives by application of appropriate intelligence gathering mechanisms and adopting multi-tiered negotiation approaches. He was a member of the Task Force on Provincial Administration Policy that stipulates Code of Conduct and reviewed to improve the Terms and Conditions of service for Public Administrators. In addition, he successfully established the Administration Department at the Deputy President's Office after the Promulgation the 2010 Constitution and was conferred with the Honour Elder of the Burning Spear (EBS) in 2014 in recognition of his exemplary work and dedication to service.

He holds a Masters' Degree in Business Administration from Moi University, a Master of Science in Leadership and Governance from Jomo Kenyatta University of Agriculture and Technology and a Bachelor of Arts (Economics and Political Science) from University Nairobi, Nairobi Kenya. He is a member of the African Association for Public Administration and Management (AAPAM), a professional body for Administrators.

## **5. Statement by the Cabinet Secretary**



**Dr. Alfred. N. Mutua,EGH**  
**Cabinet Secretary**  
**Ministry of Labour and Social Protection**

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

The Labour and Employment sector plays a critical role towards the realization of inclusive and sustainable economic growth and development by providing decent jobs and livelihoods for the people. However, the sector continues to face challenges of high unemployment and underemployment especially among the youth, global economic shocks, high informality with

precarious jobs, low productivity levels, skills mismatch and inadequate labour market information, weak institutions of social dialogue and inadequate comprehensive social protection systems especially for the Kenyan Migrant Workers. The sector is also witnessing emerging issues due to changing nature in the world of work as a result of globalization, rapid technological changes, emerging occupations in the digital and creative economy, and new forms of work.

The State Department has identified six (6) priority areas as Key Result Areas (KRAs) for strategic focus. These KRAs include: Best Labour Practices; Labour migration management; Labour Market Research and Analysis; Productivity Management; Post-training and skills development; and; Strengthening the Institutional and staff capacity. The Key Result Areas have been strategically agreed upon to ensure effective performance management by the State Department.

Industrial harmony is a requisite condition for a vibrant labour market. Industrial disputes and stoppages in work cause significant challenges in the labour market in terms of loss of man-hours, loss of productivity and weakening of social dialogue. To address this, the Ministry of Labour and Social Protection continues to strengthen institutions of social dialogue and provide a suitable environment for fostering productive engagements between the tripartite partners namely the Government, workers' representatives and employers. In particular, the Ministry has put in place institutional mechanisms to address the increasing cases of industrial action in the public sector, notably the education, health and transport (aviation) sectors. The Ministry has also continued to strengthen key institutions of social dialogue such as the National Labour Board and the Wages Councils. These institutions play a critical role by facilitating dialogue for policy discussion and amicable resolution of disputes.

The State Department further developed and launched the Third Generation Decent Work Country Programme (DWCP) 2021-2024 to provide a framework for promoting decent work as a key component of national development strategies and prepared and submitted 39 reports to the International Labour Organization (ILO) on measures taken towards realization of ratified instruments. Promotion of Occupational Safety and Health During the period under review, the State Department finalized and forwarded the draft Occupational safety and health (OSH) Bill, Work Injury Compensation Bill and the OSH Practitioners Bill to the Office of the Attorney General for legal drafting. In addition, the draft Regulations on Oil, Gas, Mining, Biohazard Exposure and Regulations HIV and AIDS at work were finalized and submitted to Office of the Attorney General for legal drafting.

In addition, the State Department upgraded the Kenya Labour Market Information System (KLMIS) <https://www.labourmarket.go.ke/> and developed an Information System for the Registrar of Trade Unions. Further, the Department's website [www.labour.go.ke](http://www.labour.go.ke) was re-designed and updated. Staff were trained on a new email platform which also incorporates cloud-based hosting. The ICT Policy and Strategy was reviewed and a Business Continuity Plan (BCP) and Disaster Recovery Strategy (DRS) were developed.

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

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

State Department for Labour and Skills Development.

**Annual Report and Financial Statements for the year ended June 30, 2025.**

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challenges and emerging issues. My office remains committed to these engagements and to ensuring that sufficient support is accorded to all programmes being implemented



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

**6. Statement by the Accounting Officer**



**Mr. Shadrack Mwangolo Mwadime, CBS**  
**Principal Secretary Labour and Skills Development**

In the financial year under review the state department headquarters had a budget total budget of kshs 5,228,747,895. The budget is implemented by Labour headquarters, National Employment Authority, National Industrial Training Authority and National Social Security Fund. In terms of performance of programmes, the global outlook of performance of the programmes is as below.

| <b>Programmes</b>  | <b>Approved Budget</b> | <b>Actual Payments</b> |
|--|------------------------|------------------------|
|  | KShs                   | KShs                   |
| Promotion of the Best Labour Practice                        | 1,406,654,321          | 1,372,628,414          |
| Manpower Development, Employment and Productivity Management | 3,225,889,812          | 2,101,272,227          |
| General Administration Planning and Support Services         | 596,203,762            | 597,394,569            |
| <b>GRAND TOTAL</b>   | <b>5,228,747,895</b>   | <b>4,071,295,209</b>   |

**Key Achievements by The State Department in the 2024/25 Financial Year**

**Promotion of Harmonious Industrial Relations.**

A total of **11,752** labour inspections on wages, terms and conditions of employment were undertaken during the review period. In addition, a total of **12,317** reported local labour disputes were all processed and a further **2,918** disputes involving migrant workers were also processed. 83 distress cases involving migrant workers in the UAE, State of Qatar and the Kingdom of Saudi Arabia were attended to and settled within the period under review. **Two (2)** wage councils i.e. the General Wage Council and the Agricultural Wage Council were reconstituted and operationalized and one **(1)** wage council, the Seafarers Wages Council was gazetted and inducted within the review period.

State Department for Labour and Skills Development.

**Annual Report and Financial Statements for the year ended June 30, 2025.**

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Further a total of 54,184 foreign contracts of employment were attested either for renewal or extension. Finally, an annual report on Implementation of the Country Decent Work Programme (DWCP) was prepared and submitted to the ILO.

Seven (7) Reports were developed and submitted to ILO in compliance to its reporting mechanism. The reports involved the following conventions: Tripartite convention (Convention 144); Work in fishing (Convention 188); Holiday with pay convention (C132); Minimum wage fixing convention (C131); Minimum wage fixing machinery (agriculture) convention (C099); Right to organize and collective bargaining convention (C098); and Night work (women) convention (C089).

**Labour Migration Management.**

Two (2) bilateral labour agreements were signed. An agreement on comprehensive migration and mobility partnership with the federal Republic of Germany was signed in September 2024. In addition, a Memorandum of Understanding on mobility and migration with the Republic of Austria was also signed in September 2024. In addition, 21 other draft agreements with various countries were at various stages of development. Further, a total of **37,961** migrant workers were processed at labour migration desk based at JKIA and Mombasa International Airport.

**Regulation of Trade Unions.**

A total of **640** trade unions' books of accounts were inspected for compliance through the office of the Registrar of Trade Unions. A further **71** trade unions complied by filing their annual returns by the statutory date.

**Provision of Occupational Safety and Health Services.**

The Directorate of Occupational Safety and Health (DOSHI) medically examined a total of **71,842** working in hazardous occupations. A total of **21,708** hazardous industrial plant and equipment in workplaces were examined. Additionally, a total of **34,401** workers from **18,810** workplaces were trained on occupational safety and health. A further 101 healthcare providers in 4 health facilities were sensitized on occupational safety and health. In addition, 261 fatal accidents were reported with 21 investigations carried out.

**Employment Promotion**

The National Employment Authority (NEA) placed a total of **125,536** seekers in gainful employment. The agency also vetted and registered **1,007** private employment agencies. A further 4,405 trainees were placed on the internship programme.

**Human Resource Planning and Development.**

There was a total of 506,000 log-ins into Kenya Labour Market Information System (KLMS). Five (5) labour market information packages were produced and data collection carried out. A survey of Training in Local Institutions (STLI) at Kenya Medical Training College (KMTC) and Teachers Training Colleges (TTC) was undertaken within this period and a draft report prepared.

**Industrial Skills Development**

A total of **7,270** persons were assessed and certified under recognition of prior learning framework with **27** Recognition for Prior Learning (RPL) centres were assessed for accreditation. Another **41,884** trainees were placed under industrial attachment which was an overachievement against a target of **10,500**. A total of **30,583** workers were trained in relevant industrial skills including textiles and apparels within EPZ. A further **84,291** persons were assessed and certified under the Government Trade Test (GTT). 24 occupational and competency standards were also developed within the review period.

### **Productivity improvement, measurement and promotion.**

A Total of 910 **public officers on productivity improvement** through the **JICA support**. Further, **17 national and sectoral productivity indices were developed and disseminated**. Additionally on the mandate of mainstreaming productivity in public service, the State Department ensured **380 public sector organizations** had productivity indicators in place.

### **Post Training and Skills Development**

A total of 5,544 youth was trained on online employment skills. Further, a National Mobile Skills App was developed and uploaded on google play store. In Addition, a National Policy on Business Process Outsourcing developed and subjected to stakeholders' engagement within the review period. 12 sector skills committees were also established.

### **Development Projects**

During the review period, the State Department undertook Construction of Meru County Labour Offices which was allocated Ksh 6.44 million in Supplementary Estimates II of FY 2024/25. All other allocations for development projects were slashed during Supplementary Estimates No I. Over the years, the projects have experienced frequent budget cuts resulting to delayed completion. A further Kshs.227.06 Million was spent for the operationalization of the National Youth Opportunities Towards Advancement (NYOTA).

### **Emerging Issues Related to the State Department for Labour and Skills Development**

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

## **1. Implementation Challenges and Recommended Way Forward**

- a. **Low Human Resource Capacity** –The State Department is operating with a staff capacity of 51.5% of the staff establishment, less than the optimal level of 55%.
- b. **Aging Workforce** - Aging workforce has adversely affected succession management in the Ministry where 34.4% of the staff is in the age-bracket of 51-60 years.
- c. **Inadequate AIE allocation to Field Offices** - Inadequate funding affecting the State Department operations especially in the field services operating with a quarterly allocation of between Kshs. 45,000 – 90,000.
- d. **Inadequate Transport** - The State Department has a fleet of 71 vehicles both at the headquarters and field offices out of which, 43 are serviceable while 28 are grounded and earmarked for disposal. The few available vehicles are old; over stretched and require high maintenance cost.
- e. **Low Financial Resource Capacity** –Affecting purchase of motor vehicles, working tools and equipment especially for field offices thus hindering effective implementation of State Department’s mandate
- f. **Weak Institutions of Social Dialogue** - National Labour Board and Wages Councils face various challenges limiting their capacity to foster industrial peace and harmony in the country.
- g. **Gaps in the Kenya Labour laws** - The emerging working conditions such as working from home, flexi hours, unpaid leave, the gig economy and other new forms of employment relationships are not provided for in the current labour laws.
- h. **Inadequate framework for labour migration management** - inadequate coordination of labour migration; weak regulation of recruitment agencies; violation of the fundamental rights of migrant workers; lack of accurate, up-to-date and reliable data and information on labour migration; weak cooperation and partnerships between countries and regions in international labour migration management; inadequate capacity of labour attaché offices; poor monitoring of implementation of BLMAs and lack of effective mechanisms for return and re-integration of migrant workers.

## **2. Way Forward**

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

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

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

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

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

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

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

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

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

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

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

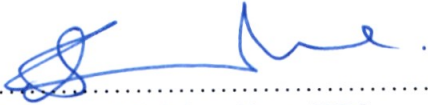
**Update Labour Laws:** Initiate a review of current labour laws to incorporate provisions for new working conditions such as remote work, flexible hours, and gig economy arrangements.

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

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

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

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



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

**7. Statement of Performance Against Predetermined Objectives for FY2024/25**

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer presents a statement of performance against predetermined objectives of The State Department for Labour and Skills Development.

The key strategic objectives as per the State Department of Labour & Social Protection strategic plan for FY 2023-2027 are to:

- a) Promote employers' and worker's rights and their welfare;
- b) Inculcate a healthy and safe work environment;
- c) Strengthen labour migration management;
- d) Provide a reliable and accurate labour market information;
- e) Improve productivity and competitiveness;
- f) Harmonize the supply of skills and the labour market demand; and
- g) Optimize institutional capacity.

Expenditure in the FY should be geared toward realization of the aforementioned strategic objectives as captured in the Strategic plan for FY 2023-2027. Linked to these objectives are specific programmes outcomes and outputs and performance indicators. The implemented programmes should be tabulated against actual achievements in the format presented in the table below, on programme performance, to demonstrate the progress towards achievement of the predetermined objectives.


|  |   |
|--|---|
| <br><b>THE NATIONAL ASSEMBLY<br/>PAPERS LAID</b> |   |
| <b>DATE: 11 MAR 2026</b>   |   |
| <b>DAY: WEDNESDAY</b>  |   |
| <b>TABLED BY:</b>  | LEADER OF MAJORITY PARTY<br>HON. OWEN BAYA MP |
| <b>CLERK-AT THE TABLE:</b>   | J. LEMERELLE                                  |

Table 1: Statement of Performance Against Predetermined Objectives for the FY 2024/25

| Program                           | Strategic Objective  | Outcome   | Output  | Output indicator                               | Achievement for the FY 24/25 |        |          | Cumulative Achievement by end of FY 24/25 |        |          | Remarks  |
|-----------------------------------|--|---|---|--|------------------------------|--------|----------|---|--------|----------|--|
|                                   |  |   |   |  | Target                       | Actual | Variance | Target                                    | Actual | Variance |  |
| Promotion of Best Labour Practice | To promote harmonious industrial relations, social dialogue and fair labour practices<br>Improve Labour and Employer Relations | Increased harmony between workers and employers | Local Labour Related Disputes Resolved          | Proportion (%) of received disputes Resolved   | 80%                          | 80%    | 0        | 80%                                       | 80%    | 0        | A total of <b>12,317</b> reported labour disputes were processed |
|                                   | To promote occupational safety and health at workplace   | Safe and Healthy workplace                      | occupational accidents and diseases compensated | Proportion (%) of work injury claims processed | 100                          | 100    | 0        | 100                                       | 100    | 0        | 811 claims were processed amounting to Ksh 298,442,637.60        |

| Program                           | Strategic Objective                                       | Outcome            | Output   | Output indicator   | Achievement for the FY 24/25 |        |          | Cumulative Achievement by end of FY 24/25 |        |          | Remarks          |
|-----------------------------------|---|--------------------|--|--|------------------------------|--------|----------|---|--------|----------|------------------|
|                                   |   |                    |  |  | Target                       | Actual | Variance | Target                                    | Actual | Variance |                  |
|                                   |   |                    | Safe working environment in workplaces ensured | Number of workers in hazardous occupations medically examined    | 50,000                       | 74,050 | +24,050  | 50,000                                    | 74,050 | +24,050  | Target surpassed |
|                                   |   |                    |  | Number of hazardous industrial equipment examined                | 10,000                       | 21,708 | +11,708  |   |        |          |                  |
| Promotion of Best Labour Practice | To strengthen coordination of labour migration management |                    |  | Number of workplaces audited for compliance with OSH regulations | 5,000                        | 5,672  | +672     | 5,000                                     | 5,672  | +672     | Target surpassed |
|                                   |   | Foreign employment | Increased number of Kenyan migrant             | No of Job seekers placed in                                      | 40,000                       | 52,723 | +12,723  | 40,000                                    | 52,723 | +12,723  | Target surpassed |

| Program  | Strategic Objective   | Outcome                                     | Output  | Output indicator                            | Achievement for the FY 24/25 |         |          | Cumulative Achievement by end of FY 24/25 |         |          | Remarks   |
|--|---|---|---|---|------------------------------|---------|----------|---|---------|----------|---|
|  |   |   |   |   | Target                       | Actual  | Variance | Target                                    | Actual  | Variance |   |
|  |   | ent increased                               | workers placed in employment                  | gainful employment                          |                              |         |          |   |         |          |   |
|  | Regulate Trade Unions' Operations                               | Harmonious industrial relations             | Trade Unions Regulated                        | No.of Trade Unions Regulated                | 350                          | 635     | +285     | 350                                       | 635     | +285     | 635 books of account sf trade unions inspected    |
|  |   |   |   | No of trade unions filing statutory returns | 88                           | 71      | -17      | 88  | 71      | -17      | 71 trade unions filed statutory returns           |
| Manpower Development, Industrial Skills& Productiv | To provide comprehensive and accurate labour market information | Labour Market Information outreach enhanced | Increased access to labour market information | No. of persons accessing the KLMIS          | 470,000                      | 560,000 | +36,000  | 470,000                                   | 560,000 | +36,000  | A total of 560,000 log-ins were recorded in KLMIS |

| Program        | Strategic Objective  | Outcome                                  | Output  | Output indicator  | Achievement for the FY 24/25 |        |          | Cumulative Achievement by end of FY 24/25 |        |          | Remarks   |
|----------------|--|--|---|---|------------------------------|--------|----------|---|--------|----------|---|
|                |  |  |   |   | Target                       | Actual | Variance | Target                                    | Actual | Variance |   |
| ity Management | To promote adequate supply of quality and relevant skills in the labour market | Enhancement of post-training skills      | Enhanced coordination and linkage between industry and skills development | No. of persons participating in skills development programmes | 10,000                       | 5,544  | -4,454   | 10,000                                    | 5,544  | -4,454   | Training targeted 5 modules: Digital market; virtual assistance; data entry; content writing; and AI for graphic design |
|                | Improved productivity in public and private sector                             | Enhance Adoption of Productivity Improve | Productivity improved   | No. of public officers trained in productivity                | 400                          | 910    | +510     | 400                                       | 910    | +510     | Target surpassed  |

| Program | Strategic Objective | Outcome        | Output                     | Output indicator  | Achievement for the FY 24/25 |        |          | Cumulative Achievement by end of FY 24/25 |        |          | Remarks  |
|---------|---------------------|----------------|----------------------------|---|------------------------------|--------|----------|---|--------|----------|--|
|         |                     |                |                            |   | Target                       | Actual | Variance | Target                                    | Actual | Variance |  |
|         |                     | ment Practices |                            | improvement   |                              |        |          |   |        |          |  |
|         |                     |                |                            | No of National and Sectoral productivity indices developed        | 17                           | 17     | 0        | 17  | 17     | 0        | Target achieved  |
|         |                     |                | Productivity Mainstreaming | No of MDAs trained to develop productivity improvement strategies | 451                          | 307    | -144     | 451                                       | 307    | -144     | 307 MDAs were trained to develop productivity improvement strategies |
|         |                     |                |                            | Productivity indices for MDAs computed                            | 451                          | 451    | 0        | 451                                       | 451    | 0        | Productivity Indices for 451 MDAs                                    |

| Program | Strategic Objective                    | Outcome  | Output                               | Output indicator | Achievement for the FY 24/25 |        |          | Cumulative Achievement by end of FY 24/25 |        |          | Remarks  |
|---------|--|--|--------------------------------------|------------------|------------------------------|--------|----------|---|--------|----------|--|
|         |  |  |                                      |                  | Target                       | Actual | Variance | Target                                    | Actual | Variance |  |
|         |  |  |                                      |                  |                              |        |          |   |        |          | were computed  |
|         | Enhance work-based learning programmes | Work-based learning programmes developed         | National Mobile Skills App Developed |                  | 1                            | 1      | 0        | 1   | 1      | 0        | A National Mobile Skills App developed and uploaded in google play store                                 |
|         |  | Policy to support work-based programme developed | No. of Policies developed            | 1                | 1                            | 0      | 1        | 1   | 0      |          | A National Policy on Business Process Outsourcing was developed and subjects to stakeholders' engagement |

## **8. Governance Statement**

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

### **Key Management Committees established include:**

- i. Ministerial Human Resource Management Committee (MHARMAC)
- ii. Monitoring and Evaluation Committee
- iii. Anti-Corruption Committee
- iv. Public finance standing committee
- v. Audit committee
- vi. Performance Contract Implementation Committee

### **The Audit Committee**

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

### **Risk management, compliance and conflict of interest**

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

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

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

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

### **Public participation activities**

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

### **Compliance with laws and regulations among others.**

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

## **9. Management Discussion and Analysis**

The State Department's strategic direction is primarily anchored on its Vision, Mission and Core Values. It is further detailed in the Key Result Areas which are the pillars along which results will be pursued and reported, and their Strategic Outcomes, Objectives and Goals. The State Department has identified six (6) priority areas as Key Result Areas (KRAs), which if effectively and fully implemented will enable realization of its vision of a competitive workforce and decent work. These KRAs are:

- I. Best Labour Practices
- II. Labour Migration Management
- III. Labour Market Research and Analysis
- IV. Productivity Management
- V. Post-training and skills development
- VI. Strengthening Institutional and staff capacity.

### **Major risks facing the organisation**

#### **Low financial resource capacity**

The State Department experienced limited financial resources due to inadequate budgetary allocation and frequent budget cuts on the already constrained allocated resources. This greatly hampered realization of the activities outlined in the State Departments Programmes including the completion of development projects. The challenge also hindered execution of the State Department's mandate thus severely affecting realization of the set goals.

#### **Inadequate capacity for Alternative Dispute Resolution mechanism**

Towards operationalization of the ADR Mechanism, 13 Conciliators were gazetted to fast-track resolution of labour disputes. In addition, there is low awareness on the ADR, slow pace of resolution of disputes due to the high number of trade disputes reported, and inadequate capacity (numbers and skills) and resources for ADR, which affects negatively on tripartism and social dialogue, labour productivity and ability of enterprises to create decent jobs.

#### **Inadequate capacity of the institutions of Social Dialogue**

The main institutions of social dialogue (National Labour Board and Wages Councils) faced various challenges thus limiting their capacity to foster industrial peace and harmony in the country. The most critical of these challenges are weak financial, human, infrastructure and technological capacities. In addition, the eleven Wages Councils gazetted in 2020 are yet to be operationalized due to court cases at the Labour and Employment Relation court.

#### **Limited capacity for Labour Inspectorate services**

Kenya has 310 Labour Inspectorate officers responsible for ensuring acceptable terms and conditions of employment and occupational safety and health of 18,332,800 workers in employment. The Labour Inspectorate staff to employment ratio improved from 1:183,867 in 2016 to 1:59,138 in 2021. However, this ratio is still low compared to the international benchmark of 1:40,000. Most of the

officers lack the required expertise to effectively carry out their inspectorate functions. This has further been crippled by inadequate resources hindering their effectiveness in execution of their mandate.

### **Gaps in the national labour laws**

The current national labour laws were enacted in 2007 and are therefore not completely in tandem with the Constitution of Kenya (2010). In addition, the labour laws do not provide adequate guidance to employers and employees during situations of public emergency or during pandemics such as COVID-19. New and emerging practices in the world of work such as working from home, flexi hours, unpaid leave, the gig economy and other new forms of employment relationships are also not provided for in the current labour laws.

### **Inadequate awareness and mechanisms for labour productivity assessment**

Kenya lacks a framework for productivity measurement, resulting in absence of productivity indicators at national, sectoral and enterprise levels thereby undermining overall productivity improvement. With no Productivity Linked Wage System (PLWS) and/or mechanisms for sharing gains from improved productivity, it has been difficult for labour market actors, particularly workers and trade unions, to be part of the productivity movement. In addition, the country lacks effective mechanisms for productivity promotion and improvement coupled with low knowledge and awareness of the concept of productivity including benefits among workers and employers and the general public.

### **Lack of an integrated information system on Occupational Safety and Health**

The State Department uses manual platforms for collection and analysis of data on occupational accidents, diseases, hazardous substances, safety audits, inspections and training activities. Entry, analysis and retrieval of stored data is not effective while the database system in use is rudimentary and presents challenges in disaggregation of data in accordance with ILO standards.

This, therefore poses a challenge in provision of effective Occupational Safety and Health services in the country.

### **Inadequate Legislation on Occupational Health and Safety**

The Current employer “blame-based” work injury compensation system does not provide for an all-inclusive social based work injury insurance system. This therefore exposes Kenyan workers to lack of compensation for diseases, injury/accidents at workplace, long waiting period for compensation of injuries at workplace and unpredictability of injury claims management by the employers. In addition, the country lacks legislation for self-regulation of OSH Practitioners despite the evolution of occupational safety and health, which poses a risk of lower standards of safety and health. Further, the existing OSH legislations have not incorporated changes in the world of work thus inhibiting effective administration of such legislations.

### **Weak framework for stakeholder collaboration on Labour Market Information**

The State Department developed the Kenya Labour Market Information System (KLMIS) mainly to address the long-standing challenge of inadequate information which hinders efficient and effective policy decision-making. However, the system faces the risk of being redundant due to weak framework for collaboration between institutions in sharing of the requisite data and inform. In addition, KLMIS lacks a Standardized MIS modification interface for receiving of administrative data from other agencies for purposes of Labour Market Information production.

### **Uncoordinated Labour Migration Management**

There is weak coordination between key players in labour migration management in the country in terms of data and information sharing, monitoring and evaluation of Bilateral Labour Agreements (BLAs) and establishment and implementation of effective mechanisms for return and re-integration of migrant workers. This has led to, amongst others, challenges in the protection of Kenya migrant workers, lack of accurate, up-to-date and reliable data and information on labour migration, and lengthy pre-departure processes for migrant workers.

### **Outdated Training Standards**

Training standards, programmes and curricula used to impart skills on workers are outdated due to frequent changes in technology resulting in changes in industry needs. Review of these standards, programmes and curricular or development of new ones is hampered by low engagement of experts and practitioners from various trades in industry, who in most cases are few or not locally available, rendering the exercise quite long and expensive.

### **Material arrears in statutory and other financial obligations**

The state department has no arrears or obligations to statutory organisations. The state department has complied with all statutory obligations. The state department has also complied with all the financial obligations

### **Review of the economy and the sector.**

the Labour and Employment sector plays a critical role towards the realization of inclusive and sustainable economic growth and development by providing decent jobs and livelihoods for the people. However, the sector continues to face challenges of high unemployment and underemployment especially among the youth, global economic shocks, high informality with precarious jobs, low productivity levels, skills mismatch and inadequate labour market information, weak institutions of social dialogue and inadequate comprehensive social protection systems especially for the Kenyan Migrant Workers.

The sector is also witnessing emerging issues due to changing nature in the world of work as a result of globalization, rapid technological changes, emerging occupations in the digital and creative economy, and new forms of work.

**10. Environmental and Sustainability Reporting**

**a) Sustainability strategy and profile**

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

The National Policy on Labour Migration submitted and approved by National Development Implementation Committee (NDITC) awaiting approval by the National Development Implementation and Communication Committee (NDICC).

Labour Migration Management Bill and submitted it to the Attorney General’s Office for drafting and Amended Section 29 of the Employment Act, 2007 to include maternity leave for parents adopting children.

**b) Environmental performance /climate change/ mitigation of natural disasters**

The state department is implementation the government agenda on climate change and mitigation through participation in planting of trees. This is done in conjunction with the SAGAS in the department namely NSSF and NITA. The process is ongoing and this will contribute towards climate change mitigation. The number of trees planted in the financial year are as detailed in the table below.

| Reporting Period: FY 24/25                        |         |             |   |        |        |  |
|---|---------|-------------|---|--------|--------|--|
| Cumulative achievement                            |         |             | Survival rate (%) (to be done after every 6 months) |        |        | Stakeholders/<br>Partners<br>Mobilized         |
| Indigenous  | Exotic  | Fruit trees | Indigenous  | Exotic | Exotic |  |
| 52,176  | 211,305 | 2,829       | 74%   | 60%    | 95%    | SDL&SD,<br>NITA,NSSF,<br>NEA,KFS,N<br>GAO,CFAs |
| ,NITA & NEA. we planted a total of 266,310 trees. |         |             |   |        |        |  |

**c) Employee welfare**

The state department gets vits employees through the public service commission this is the government body mandated with hiring of staff for all state departments.

The state department is also in charge of the OSHA fund and is therefore responsible for ensuring that all ork injury benefits are sorted as soon as the cases are reported. The state department also has officer who monitor work places to ensure that there is safety in the work environment

**d) Operational practices**

The state department is a public entity and is therefore required under the law to apply the public procurement and disposal act 2015. This act has elaborated process and procedures for ensuring fair procurement practices. The state department also strives to ensure that all supply for goods and services is paid for promptly.

**e) Community Engagements-**

The state department through its saga supports community engagements and programs. The state department though has no budgetary allocation for direct community engagements.

## **11. Statement of Management Responsibilities**

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

The Accounting Officer in charge of the State Department for Labour and Skills Developments responsible for the preparation and presentation of the State Department for Labour and Skills Development's financial statements, which give a true and fair view of the state of affairs of the State Department for Labour and Skills Development for and as at the end of the financial year (period) ended on June 30, 2025. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the State Department for Labour and Skills Development, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the State Department for Labour and Skills Development; (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the State Department for Labour and Skills Development accepts responsibility for the State Department for Labour and Skills Development's financial statements, which are IPSAS transitional statements, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the State Department for Labour and Skills Development's financial statements give a true and fair view of the state of State Department for Labour and Skills Development's transactions during the financial year ended June 30, 2025, and of the State Department for Labour and Skills Development's financial position as at that date. The Accounting Officer in charge of the State Department for Labour and Skills Development further confirms the completeness of the accounting records maintained for the State Department for Labour and Skills Development, which have been relied upon in the preparation of the State Department for Labour and Skills Development's financial statements as well as the adequacy of the systems of internal financial control.

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

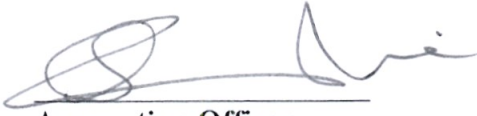
State Department for Labour and Skills Development.

**Annual Report and Financial Statements for the year ended June 30, 2025.**

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**Approval of the financial statements**

The State Department for Labour and Skills Development's financial statements were approved and signed by the Accounting Officer on 02/12 2025.



**Accounting Officer**

**Shadrack M. Mwadime, EBS**

# REPUBLIC OF KENYA



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## **REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR LABOUR AND SKILLS DEVELOPMENT FOR THE YEAR ENDED 30 JUNE, 2025**

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### **PREAMBLE**

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

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

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

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Opinion**

I have audited the accompanying transitional IPSAS financial statements of State Department for Labour and Skills Development set out on pages 1 to 37, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of changes in net assets, statement of cash flows

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

In my opinion, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of State Department for Labour and Skills Development as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33) and comply with the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

### **Basis for Opinion**

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

### **Emphasis of Matter**

#### **Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects final total revenue budget and actual on comparable basis of Kshs.5,228,747,895 and Kshs.4,132,179,003 respectively resulting to an underfunding of Kshs.1,096,568,892 or 21% of the budget.

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

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

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

### **Other Matter**

#### **Unresolved Prior Year Audit Matters**

In the prior year audit report, several issues were raised under the Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. Review of the status during

audit of the State Department in 2024/2025 revealed that several matters as detailed in **Appendix I** remained unresolved as at 30 June, 2025:

### **Other Information**

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

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

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES**

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Non-Compliance with Affirmative Action for Persons Living with Disabilities**

The statement of financial performance and as disclosed in Note 9 to the financial statements reflects employee costs of Kshs.983,972,802. Review of staff records revealed that the State Department has twenty-three (23) staff members in the category of Persons With disabilities (PWD) or 3% out of total staff population of 862 staff which is less than the required 5%. This contravenes Section B(23)(2) of the Public Service Commission Human Resource Policies, 2016 which states that the government shall implement the principle that at least five (5) percent of all appointments shall be for persons with disabilities.

In the circumstances, Management was in breach of the law.

## **2. Human Resources Practices**

Review of the State Department human resources practices revealed the following unsatisfactory matters:

### **2.1 Over Establishment of the Department**

Review of the current staff establishment revealed that the Department has employed 140 members of staff in excess of the approved establishment contrary to the Public Service Commission approved establishment vide its letter Ref no. PSC/EMCS/20/1/(9) dated 9 April, 2025. The total number of staff in post stood at one thousand five hundred and seventy (1,570) against the approved one thousand, four hundred and thirty (1,430).

#### **2.1. Positions Filled not in the Approved Staff Establishment**

Review of the current staff in post revealed forty nine (49) filled but not in the approved establishment contrary to Section B3(1) of Public Service Commission Human Resource Policies and Procedures Manual for the Public Service, 2016 which states that an Authorized Officer shall declare all vacant posts to the Public Service Commission in accordance with the procedures set out in the Commission's Regulations and Section 4(1) of Public Service Commission Human Resource Policies and Procedures Manual for the Public Service, 2016 which states that Ministries/State Departments will advertise all vacant posts in a manner that reaches the widest pool of potential applicants and allow for at least twenty-one (21) days before closing the advert.

#### **2.2. Non-Adherence to One-Third of Basic Salaries Rule**

Analysis of payroll for the period under review revealed that three hundred and one (301) members of staff earned net salaries which was less than one third of their basic pay contrary to Section 19(3) of Employment Act, 2007 which states that without prejudice to any right of recovery of any debt due, and notwithstanding the provisions of any other written law, the total amount of all deductions which under the provisions of subsection (1), may be made by an employer from the wages of his employee at any one time shall not exceed two thirds of such wages or such additional or other amount as may be prescribed by the Minister either generally or in relation to a specified employer or employee or class of employers or employees or any trade or industry.

In the circumstances, Management was in breach of law.

## **3. Delays in Projects Implementation**

Review of the project implementation status report as at 30 June, 2025 revealed three ongoing projects. However, the following observations were noted:

### **3.1. Meru County Labour Offices**

Appendix III to the financial statements discloses historical costs c/f on buildings and structures of Kshs.480,743,446. The balance includes cost of completion of ground

and first floors at the Meru County labour offices of Kshs.7,354,480. The contract was awarded in 17 June, 2022 at a contract sum Kshs.9,999,998 for a period of 52 weeks with a commencement date of 24 August, 2022 and a completion date of 21 August, 2023.

However, the project encountered challenges during its implementation and this necessitated two contract extensions, the latest dated 15 July, 2024. Further, The State Department for Public works vide letter Ref.BD114/11024A/VOL.1/21 dated 24 February,2025 wrote to the contractor with notification that there had been no noticeable progress of works since the last site inspection that had been carried out on 24 August, 2024. In addition, the State Department for Public works vide letter Ref.BD114/11024A/VOL.1/23 dated 14 May, 2025 wrote to the Principal Secretary, State Department for Labour and skills Development recommending release of the contractor from further performance of the contract since there was no progress being observed on the project, neither was there a response from the contractor nor resumption of the works on site.

The project completion level as at 30 June, 2025 was estimated at 65% contrary to Section 137(c) of Public Procurement and Asset Disposal Act, 2015 which states that in managing complex and specialized procurement contracts under section 151 of the Act, contract implementation shall be as per the project implementation plan agreed upon by the contractor and the procuring entity.

In the circumstances, value for money has not been realized on the expenditure of Kshs.7,354,480 on the incomplete.

### **3.2. Construction of National Employment Promotion Centre**

Appendix III to the financial statements discloses historical costs c/f on buildings and structures of Kshs.480,743,446. The balance includes Kshs.244,023,001 paid on the construction of the National Employment Promotion Centre. As previously reported, the project was awarded to a local contractor on 15 May, 2015 at a contract sum of Kshs.442,723,947 for a duration of seventy-eight (78) weeks. The total amount certified and paid at that time was an amount of Kshs.244,023,001 but had stalled. Further, the project was re-advertised in the 2023/2024 financial year for a new tender to finalize the project and was awarded in April, 2024 and the project was on going according to Appendix 1 to the financial statements.

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

### **3.3. Construction of Occupational Safety and Health - Institute Phase 1**

Note 16 to the financial statements discloses property, plant and equipment net book value of Kshs.90,103,007 which includes capital work in progress of Kshs.58,144,428 which includes Kshs.29,313,091 paid to the new contractor in 2024/2025 financial year and additional works not paid amounting Kshs.25,020,299 had been certified.

As previously reported, the construction of Occupational Safety and Health Institute Office Complex for the Directorate of Occupational Safety and Health Sciences was

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

Further, the project was re advertised for a new tender to finalize the project which was awarded at a contract sum of Kshs.99,567,800 in May 2024. As at 30 June, 2025 the contractor had been paid a total sum of Kshs.69,795,805.40 and works were still on going and the project was 90% complete status according to a site inspection report dated 26<sup>th</sup> March 2025. As at the time of audit in October 2025 no current site inspection report was provided for verification.

In the circumstances, the value for money for expenditure of Kshs.176,622,939 has not been realized and the uncompleted project is not benefitting the citizens

#### **4. Long Outstanding Payables**

The statement of financial position and as disclosed in Note 17 to the financial statements reflects trade and other payables totaling Kshs.118,114,633 as at 30 June, 2025.However, review of ageing analysis provided revealed payables amounting Kshs.50,294,955 were over three years old, payables amounting Kshs.3,347,578 are between two to three years and payables amounting Kshs.16,778,815 are between one to two years contrary to Regulation 139(2) of Public Procurement and Asset Disposal Regulations, 2020 which states that a procuring entity shall make prompt and timely payments to a contractor that meets its contractual obligations.

In the circumstances, Management was in breach of the law.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

### **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

#### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on the Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective

## **Basis for Conclusion**

### **1. Incomplete Asset Register and Lack of Ownership Documents**

Appendix III to the financial statements discloses fixed assets historical cost c/f balances of Kshs.582,506,566 which comprises of building and structures, transport equipment, ICT equipment, office equipment, furniture and fittings and machinery and equipment of Kshs.480,743,446, Kshs.30,836,345, Kshs.2,991,408, Kshs.39,262,278 and Kshs.28,673,090 respectively. However, the fixed asset register provided audit does not indicate value of eight parcels of land.

Further, the fixed asset register reflects eight(8) parcels of land without title deeds contrary to Regulation139(1)(a) of Pubic Finance Management (National Government) Regulations, 2015 which states that the Accounting Officer of a national government entity shall take full responsibility and ensure that proper control systems exist for assets and that preventative mechanisms are in place to eliminate theft, security threats, losses, wastage and misuse. Further also, the State Department motor vehicle inventory provided revealed that twenty-five (20) out of eighty-eight (88) motor vehicles did not have log books.

In the circumstances, the controls over asset management are weak while the rightful ownership of the fixed assets without ownership documents could not be confirmed.

### **2. Effectiveness of the Audit Committee**

During the year under review the audit committee held only one meeting contrary to Regulation 179 of the Public Finance Management (National Government) Regulations, 2015 which states that the audit committee shall meet at least once in every three months.

In the circumstances, the effectiveness of the audit committee and the Department's governance and internal controls systems could not be confirmed.

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

### **Responsibilities of the Management and those Charged with Governance**

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

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

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

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

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


### **Auditor-General's Responsibilities for the Audit**

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

**Nairobi**

**08 December, 2025**

## APPENDICES

### Appendix I: Unresolved Prior Year Audit Matters

| S/No | Audit Issue   |
|------|---|
| 1    | Budgetary Control and Performance                                       |
| 2    | Programme and Sub Programmes Budget Under Execution                     |
| 3    | Budget Over Expenditure   |
| 4    | Delay in Settlement of Pending Bills                                    |
| 5    | Missed Performance Targets  |
| 6    | Payment of Special Duty Allowance for Periods Exceeding Six Months      |
| 7    | Non-Compliance with One Third of Basic Salary Rule                      |
| 8    | Non-Compliance with Employment Thresholds for Persons with Disabilities |
| 9    | Delayed Completion of the Construction of National Employment Promotion |
| 10   | Delayed Completion of Construction of Occupational Safety and Health    |
| 11   | Lack of Strategic Plan  |
| 12   | Effectiveness of the Internal Audit Committee                           |
| 13   | Incomplete Asset Register and Lack of Ownership Documents               |

**13. Statement of Financial Performance for the year ended 30 June 2025**

| Description                                   | Note | Period Ended June 2025 |
|---|------|------------------------|
|   |      | KShs                   |
| <b>Revenue from non-exchange transactions</b> |      |                        |
| Transfers from exchequer                      | 6    | 2,532,780,438          |
| <b>Total</b>                                  |      | <b>2,532,780,438</b>   |
| <b>Revenue from exchange transactions</b>     |      |                        |
| Proceeds from Sales of Assets                 | 7    | 6,100,000              |
| Other Receipts                                | 8    | 1,593,298,564          |
| <b>Total revenue</b>                          |      | <b>4,132,179,002</b>   |
| <b>Expenses</b>                               |      |                        |
| Employee costs                                | 9    | 983,972,802            |
| Use of goods and services                     | 10   | 848,934,871            |
| Transfers to other government entities        | 11   | 2,186,106,516          |
| Depreciation and amortization expense         | 12   | 1,025,764              |
| Other Grants and Subsidies                    | 13   | 3,651,290              |
| <b>Total expenses</b>                         |      | <b>4,023,691,242</b>   |
| <b>Surplus/( deficit) for the period</b>      |      | <b>108,487,760</b>     |

The Financial Statements set out on pages 1 to 4 were signed by:



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



.....  
**Head Accounting Unit**  
 CPA Milly Eve Akoth  
 ICPAK M/No 20112.

State Department for Labour and Skills Development.

**Annual Report and Financial Statements for the year ended June 30, 2025.**

**14 Statement of Financial Position as at 30 June 2025**

| Description                                | Note | Period as at June 2025<br>KShs | Opening Statement<br>1st July 2024 |
|--|------|--------------------------------|------------------------------------|
| <b>Assets</b>                              |      |                                |                                    |
| <b>Current assets</b>                      |      |                                |                                    |
| Cash and cash equivalents                  | 14   | 57,867,045                     | 41,842,078                         |
| Receivables from non-exchange transactions | 15   | 40,503,602                     | 13,394,482                         |
| <b>Total Current Assets</b>                |      | <b>98,370,647</b>              | <b>55,236,560</b>                  |
| <b>Non Current Assets</b>                  |      |                                |                                    |
| property, Plant and Equipment              | 16   | 90,103,007                     | 27,277,064                         |
| <b>Total Non Current Assets</b>            |      | <b>90,103,007</b>              | <b>27,277,064</b>                  |
| <b>Total Assets</b>                        |      | <b>188,473,654</b>             | <b>82,513,624</b>                  |
| <b>Liabilities</b>                         |      |                                |                                    |
| <b>Current Liabilities</b>                 |      |                                |                                    |
| Trade and other payables                   | 17   | 118,114,633                    | 106,415,383                        |
| Current provisions                         | 18a  | 11,662,753                     | -                                  |
| <b>Total Current Liabilities</b>           |      | <b>129,777,386</b>             | <b>106,415,383</b>                 |
| <b>Non-current liabilities</b>             |      |                                |                                    |
| Non-current provisions                     | 18b  | 12,281,897                     | 19,161,830                         |
| <b>Total Non Current Liabilities</b>       |      | <b>12,281,897</b>              | <b>19,161,830</b>                  |
| <b>Total Liabilities</b>                   |      | <b>142,059,283</b>             | <b>125,577,213</b>                 |
| <b>Net Assets</b>                          |      | <b>46,414,371</b>              | <b>(43,063,589)</b>                |
| Represented by                             |      |                                |                                    |
| Accumulated surplus                        |      | 46,414,373                     | (43,063,588)                       |
| <b>Net Assets</b>                          |      | <b>46,414,371</b>              | <b>(43,063,589)</b>                |

The financial statements set out on pages 1 to 4 were signed by:



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



**Head Accounting Unit**  
**CPA Milly Eve Akoth**  
**ICPAK M/No 20112.**

## 15 Statement of Changes in Net Assets for the year ended 30 June 2025

| Description   | Revaluation Reserve | Accumulated surplus | Total               |
|---|---------------------|---------------------|---------------------|
|   | KShs                | KShs                | KShs                |
| <b>Fund balance As at 30th June 2024 (cash basis)</b> | -                   | <b>32,404,282</b>   | <b>32,404,282</b>   |
| Adjustments: Recognize assets                         | -                   | 27,277,064          | 27,277,064          |
| Recognize Liabilities                                 |                     | (102,744,934)       | (102,744,934)       |
| <b>As at July 1, 2024</b>                             | -                   | <b>(43,063,588)</b> | <b>(43,063,588)</b> |
| Surplus/ deficit for the period                       |                     | 108,487,760         | 108,487,760         |
| Returns to exchequer                                  | -                   | (19,009,799)        | (19,009,799)        |
| <b>As at 30th June, 2025</b>                          | -                   | <b>46,414,373</b>   | <b>46,414,373</b>   |

**16. Statement of Cash Flows for the year ended 30 June 2025**

| Description  | Note | Period Ended June 2025 |
|--|------|------------------------|
|  |      | KShs                   |
| <b>Cash flows from operating activities</b>                  |      |                        |
| <b>Receipts</b>  |      |                        |
| Transfers from exchequer                                     |      | 2,532,780,438          |
| Other Income   |      | 1,599,398,564          |
| <b>Total Receipts</b>  |      | <b>4,132,179,002</b>   |
| <b>Payments</b>  |      |                        |
| Employee costs   |      | 978,237,135            |
| Use of goods and services                                    |      | 893,323,396            |
| Transfers to other government entities                       |      | 2,186,106,516          |
| Other Grants and Transfers                                   |      | 5,540,000              |
| Social Security Benefits                                     |      | 952,847                |
| <b>Total Payments</b>  |      | <b>4,064,159,893</b>   |
| <b>Cash flows from Operating activities</b>                  | 19   | <b>68,019,109</b>      |
| Purchase of property, plant, equipment and intangible assets |      | (32,984,343)           |
| <b>Net cash flows used in investing activities</b>           |      | <b>(32,984,343)</b>    |
| <b>Cash flows from financing activities</b>                  |      |                        |
| Return to Exchequer  |      | (19,009,799)           |
| <b>Net cash flows used in financing activities</b>           |      | <b>(19,009,799)</b>    |
| <b>Net increase/(decrease) in cash and cash equivalents</b>  |      | <b>16,024,966</b>      |
| Cash and cash equivalents at 1 JULY                          |      | 41,842,078             |
| <b>Cash and cash equivalents at 30 JUNE</b>                  |      | <b>57,867,044</b>      |

17. Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2025

Recurrent and Development Combined

| Description                         | Original budget      | Adjustments          | Final budget         | Actual on a comparable basis | Budget utilization difference | % of utilization |
|-------------------------------------|----------------------|----------------------|----------------------|------------------------------|-------------------------------|------------------|
|                                     | A                    | B                    | C=a+b                | D                            | E=c-d                         | F=d/c %          |
| <b>Revenue</b>                      |                      |                      |                      |                              |                               |                  |
| Transfers from exchequer            | 3,152,315,243        | (603,667,348)        | 2,548,647,895        | 2,532,780,438.75             | 15,867,456.25                 | 99%              |
| Proceeds from Sales of Assets       | 6,300,000            | -                    | 6,300,000            | 6,100,000                    | 200,000                       | 97%              |
| Other income                        | 2,673,800,000        | -                    | 2,673,800,000        | 1,593,298,564                | 1,080,501,436                 | 60%              |
| <b>Total revenue</b>                | <b>5,832,415,243</b> | <b>(603,667,348)</b> | <b>5,228,747,895</b> | <b>4,132,179,003</b>         | <b>1,096,568,892</b>          | <b>79%</b>       |
| <b>Expenses</b>                     |                      |                      |                      |                              |                               |                  |
| Employees costs                     | 968,930,000          | 34,533,577           | 1,003,463,577        | 978,237,135                  | 25,226,442                    | 97%              |
| Use of goods and services           | 646,719,652          | 225,996,819          | 872,716,471          | 867,474,368                  | 5,242,103                     | 99%              |
| Transfers to other government units | 3,856,220,000        | (570,010,000)        | 3,286,210,000        | 2,186,106,516                | 1,100,103,484                 | 67%              |
| Social Security Benefits            | -                    | 952,847              | 952,847              | 952,847                      | -                             | 100%             |
| Other Grants and Transfers          | 5,540,000            | -                    | 5,540,000            | 5,540,000                    | -                             | 100%             |
| <b>Total recurrent expenses</b>     | <b>5,477,409,652</b> | <b>(308,526,757)</b> | <b>5,168,882,895</b> | <b>4,038,310,866</b>         | <b>1,130,572,029</b>          | <b>78%</b>       |
| <b>Capital items</b>                |                      |                      |                      |                              |                               |                  |
| Acquisition of PPE                  | 355,005,591          | (295,140,591)        | 59,865,000           | 32,984,343                   | 26,880,657                    | 55%              |

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|                              |               |               |               |               |            |     |
|------------------------------|---------------|---------------|---------------|---------------|------------|-----|
| Total expenses - Development | 355,005,591   | (295,140,591) | 59,865,000    | 32,984,343    | 26,880,657 | 55% |
| Total expenses               | 5,832,415,243 | (603,667,348) | 5,228,747,895 | 4,071,295,209 | 53,761,313 | 78% |
| Surplus/ deficit             | -             | -             | -             | 60,883,794    | 60,883,794 |     |

(a) **Variance analysis:**

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

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

(b) **Reallocations within the year:** Ksh. 603,667,348 is the change between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.7.23.)

The entity financial statements were approved on 02<sup>nd</sup> December, 2025 and signed by:



Shadrack M. Mwadime, EBS  
 Accounting Officer



Head Accounting Unit  
 CPA Milly Eve Akoth  
 ICPAK M/No 20112.

**Budget Reconciliation to the Statement of Cash Flows**

|   | Description of Particulars  | Amount in Kshs |
|---|---|----------------|
|   | Actual Surplus Amounts as per the statement of Budget               | 60,883,794     |
| 1 | Basis difference  | (25,849,028)   |
| 2 | Timing differences  | (19,009,799)   |
| 3 | Classification differences  | 41,842,078     |
|   | Closing Cash and Cash Equivalent as per the statement of Cash flows | 57,867,045     |

**Budget Execution by Programmes and Sub-Programmes for FY2025**

| <b>Programme/Sub-programme</b>                                      | <b>Final Budget</b>  | <b>Actual on comparable basis</b> | <b>Budget utilization difference</b> |
|---|----------------------|-----------------------------------|--------------------------------------|
|   | <b>Kshs</b>          | <b>Kshs</b>                       | <b>Kshs</b>                          |
| <b>Promotion of the Best Labour Practice</b>                        | <b>1,406,654,321</b> | <b>1,372,628,414</b>              | <b>34,025,908</b>                    |
| Promotion of harmonious industrial relations                        | 555,616,735          | 527,621,036                       | 27,995,699                           |
| Regulation of Trade Unions  | 19,798,705           | 14,200,020                        | 5,598,685                            |
| Provision of Occupational Safety and Health                         | 345,409,808          | 356,911,873                       | (11,502,065)                         |
| Employment Promotion Services                                       | 485,829,073          | 473,895,485                       | 11,933,588                           |
| <b>Manpower Development, Employment and Productivity Management</b> | <b>3,225,889,812</b> | <b>2,101,272,227</b>              | <b>1,124,617,585</b>                 |
| Human Resource Planning & Development                               | 314,536,333          | 290,714,851                       | 23,821,482                           |
| Provision of Industrial Skills                                      | 2,819,000,000        | 1,727,231,870                     | 1,091,768,130                        |
| Employment Promotion  | -                    | -                                 | -                                    |
| Productivity Promotion, Measurement & improvement                   | 65,125,786           | 62,676,164                        | 2,449,622                            |
| Management of Skills Development and Post-Training                  | 27,227,693           | 20,649,343                        | 6,578,351                            |
| <b>General Administration Planning and Support Services</b>         | <b>596,203,762</b>   | <b>597,394,569</b>                | <b>(1,190,807)</b>                   |
| Policy, Planning and General administrative services                | 596,203,762          | 597,394,569                       | (1,190,807)                          |
| <b>Total</b>  | <b>5,228,747,895</b> | <b>4,071,295,209</b>              | <b>1,157,452,686</b>                 |

## **18. Notes to the Financial Statements**

### **1. Establishment**

The State Department for Labour and Skills Development is established by and derives its authority and accountability from Executive Order No.1 of 2023. The State Department for Labour and Skills Development is wholly owned by the Government of Kenya and is domiciled in Kenya. The State Department for Labour and Skills Development's principal activity is to promote decent work, skills development and sustainable job creation

### **2. Statement of Compliance and Basis of Reporting**

#### **Statement of compliance**

These financial statements have been prepared in accordance with the Public Finance Management Act, 2012 and with the International Public Sector Accounting Standards (IPSAS).

For the purpose of these financial statements, the State Department for Labour and Skills Development has been categorized as a Schedule 1 national government MDA in line with Section 4 of the Public Finance Management Act, 2012 read together with Regulation 211 (2) of the Public Finance Management (National Government) Regulations, 2015. Schedule 1 national government entities include Ministries, Departments, Agencies, constitutional institutions and independent offices. MDAs are reporting entities whose primary objective is to provide policy and coordination of government services.

The use of public resources by MDAs is primarily governed by Chapter 12 of the Constitution, the relevant Appropriation Act, the Public Finance Management Act, of 2012, and the Public Procurement and Disposal Act, of 2015.

These financial statements were authorized for issue by the Accounting Officer.

The financial statements have been prepared in accordance with the Public Finance Management Act, and International Public Sector Accounting Standards (IPSAS). The State Department for Labour and Skills Development has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1<sup>st</sup> year financial statements are transitional financial statements and the following elements; Non-Financial Assets, Non-Financial Liabilities and inventory of the financial statements have not been recognised. The State department for Labour and Skills development has taken advantage of the transition provisions outlined in IPSAS 33. In line with

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the 3 year transition roadmap, the State department for Labour and Skills development has recognized Financial Assets and Financial Liabilities for period ended 30th June 2025, further provide for inventories in the financial year ended 30th June, 2026 and Finally provide for Non-Financial Assets and Non-Financial Liabilities in the financial year ended 30th June, 2027 thus complying fully with IPSAS Accrual.

**Reporting period**

The reporting period for these financial statements is for the period ended 30<sup>th</sup> June 2025

**Basis of preparation**

These financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period on an accrual basis unless otherwise specified. Under accrual basis, revenues are recognised when rights to assets are earned or levied rather than when cash is received, and expenses are recognised when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

**Critical accounting judgements**

IPSAS requires accounting judgements to be made in determining accounting policies that impact the presentation of these financial statements. The most critical of these judgements, and their impact, are:

Recognition of revenue

A revenue is an increase in the net financial position, other than increases arising from ownership contributions. Revenue is required to be measured when the event occurs and when recognition criteria (probable inflow of resources and ability to reliably measure their value) are met. Judgment is required to determine if these criteria are met, particularly where limited evidence is available at the time the revenue is earned.

Recognition of non-exchange expenses and liabilities

A liability is a present obligation of State Department for Labour and Skills Development for an outflow of resources that results from a past event. Expenses (and other liabilities) are recognized when there is a present obligation (legal or constructive) as a result of a past event. An outflow of resources embodying economic benefits will probably be required to settle the obligation and a reliable estimate of the obligation can be made. Judgment is required in assessing each of these conditions, and therefore reporting if an expense and a present obligation should be reported.

The State Department for Labour and Skills Development pursues a number of policy targets and outcomes. However, the commitment to these targets and outcomes, generally, do not of themselves constitute a present obligation unless The State Department for Labour and Skills Development is clear on the cost it intends to incur, when payment will be made, and to whom and as a consequence has raised a valid expectation. As a consequence, liabilities are not reported for costs associated with The State Department for Labour and Skills Development policy objectives and targets. Where a policy choice gives rise to an obligation that exists independently of The State Department for Labour and Skills Developments future actions, expenses (and other related liabilities) are recognized for that policy.

#### Purpose and nature of financial instruments

Judgment is required in determining whether financial assets (including investment in securities and advances) and financial liabilities are held for trading or to provide a return through interest and principal transactions. Depending on that judgment, financial instruments will be reported at fair value or on an amortized cost basis.

#### Climate change obligations

Kenya's current National Determined Contribution (NDC) to deliver on the goals of the Paris Agreement sets a headline target of a 32 per cent emission reduction by 2030 relative to the business-as-usual scenario of 143 MtCO<sub>2</sub>eq. The State Department for Labour and Skills Development commitment to climate change action does not constitute a present obligation on the balance sheet but are disclosed separately.

#### Physical assets

An asset is a resource presently controlled by the State Department for Labour and Skills Development as a result of a past event. The primary reason for holding property, plant and equipment and other assets is for their service potential rather than their ability to generate cash flows.

**Notes to the Financial Statements (Continued)**

**3. Adoption of New and Revised Standards**

*i) New and amended standards and interpretations in issue effective in the year ended 30 June 2025.*

There were no new and amended standards issued in the financial year.

*ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025.*

| Standard   | Effective date and impact:  |
|--|---|
| IPSAS 43   | <p><i>Applicable 1<sup>st</sup> January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of a State Department for Labour and Skills Development.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> <p><b>These changes have been assessed and the State Department for Labour and Skills Development asset will be impacted upon application of this standard.</b></p> |
| IPSAS 44:<br>Non- Current<br>Assets Held<br>for Sale and<br>Discontinued<br>Operations | <p><i>Applicable 1<sup>st</sup> January 2025</i></p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p> <p><i>These changes have been assessed and at the moment they have no effect on the operations of the State Department for Labour and Skills Development.</i></p>  |
| IPSAS 45-<br>Property Plant<br>and<br>Equipment  | <p><i>Applicable 1<sup>st</sup> January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard.</p>  |

| Standard                        | Effective date and impact:   |
|---------------------------------|--|
|                                 | <p>IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p><i>These changes have been assessed and the State Department for Labour and Skills Development assets will be impacted upon application of this standard</i></p>  |
| <p>IPSAS 46<br/>Measurement</p> | <p><b><i>Applicable 1<sup>st</sup> January 2025</i></b></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> <li>i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.</li> <li>ii. Clarifying transaction costs guidance to enhance consistency across IPSAS;</li> <li>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</li> </ul> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p><i>These changes have been assessed and the State departments assets and liabilities will be impacted upon application of this standard.</i></p> |
| <p>IPSAS 47-<br/>Revenue</p>    | <p><b><i>Applicable 1<sup>st</sup> January 2026</i></b></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that a State Department for Labour and Skills Development shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p><i>These changes have been assessed and the state departments assets and liabilities will be impacted upon application of this standard.</i></p>   |

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| Standard   | Effective date and impact:   |
|--|--|
| IPSAS 48-<br>Transfer<br>Expenses  | <p><i>Applicable 1<sup>st</sup> January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p><i>Management has assessed the new standard, and it has no impact to the State Department.</i></p>   |
| IPSAS 49-<br>Retirement<br>Benefit Plans                                   | <p><i>Applicable 1<sup>st</sup> January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p><i>Management has assessed the new standard, and it has no impact to the State Department.</i></p>  |
| IPSAS 50:<br>Exploration<br>For &<br>Evaluation of<br>Mineral<br>Resources | <p><i>Applicable 1<sup>st</sup> January 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ul style="list-style-type: none"> <li>i. Limited improvements to existing accounting practices for exploration and evaluation expenditures.</li> <li>ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26.</li> <li>iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.</li> </ul> <p><i>Management has assessed the new standard, and it has no impact to the State Department.</i></p> |

*iii) Early adoption of standards*

The State Department for Labour and Skills Development did not early – adopt any new or amended standards in the financial year or *The State Department for Labour and Skills Development adopted the following standards early (state the standards, reason for early adoption and impact on State Department for Labour and Skills Development financial statements.)*

#### **4. Summary of Significant Accounting Policies**

##### **a) Revenue recognition**

##### **i) Revenue from non-exchange transactions**

###### **Fees, taxes and fines**

The State Department for Labour and Skills Development recognizes revenues from fees, taxes and fines when the event occurs and the asset recognition criteria are met. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, deferred income is recognized instead of revenue. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the State Department for Labour and Skills Development and the fair value of the asset can be measured reliably.

###### **Transfers from other government entities**

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the State Department for Labour and Skills Development and can be measured reliably. Recurrent grants are recognized in the statement of comprehensive income. Development grants are recognized in the statement of financial performance after meeting the revenue recognition criteria. Conditional grants are recognized as revenue upon fulfilment of the set conditions.

##### **ii) Revenue from exchange transactions**

###### **Rendering of services**

The State Department for Labour and Skills Development recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours. Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

###### **Interest income**

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

**Rental income**

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

**b) Budget information**

The original budget for FY 2024/25 was approved by the National Assembly. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the State Department for Labour and Skills Development upon receiving the respective approvals in order to conclude the final budget. Accordingly, The State Department for Labour and Skills Development recorded additional appropriations of (603,667,348) on the 2024/25 budget following the governing body's approval. The State Department for Labour and Skills Development's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of cash flows has been presented under section 16 of these financial statements.

**c) Investment property**

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property. Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over an *xx*-year period. Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds

**Summary of Significant Accounting Policies (Continued)**

and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition. Transfers are made to or from investment property only when there is a change in use.

**d) Property, plant and equipment**

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, The State Department for Labour and Skills Development recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

**e) Intangible assets**

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite.

**f) Research and development costs**

The State Department for Labour and Skills Development expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when The State Department for Labour and Skills Development can demonstrate:

- i) The technical feasibility of completing the asset so that the asset will be available for use or sale
- ii) Its intention to complete and its ability to use or sell the asset
- iii) How the asset will generate future economic benefits or service potential
- iv) The availability of resources to complete the asset
- v) The ability to measure reliably the expenditure during development.

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete, and the asset is available for use. It is amortized over the period of

State Department for Labour and Skills Development.

**Annual Reports and Financial Statements for the year ended June 30, 2025.**

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**Summary of Significant Accounting Policies (Continued)**

expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

**g) Financial instruments**

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. The State Department for Labour and Skills Development does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements. A financial instrument is any contract that gives rise to a financial asset of one State Department for Labour and Skills Development and a financial liability or equity instrument of another State Department for Labour and Skills Development. At initial recognition, The State Department for Labour and Skills Development measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

**Notes to the Financial Statements (Continued)**

**Summary of Significant Accounting Policies (Continued)**

**Classification of financial assets**

The State Department for Labour and Skills Development classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both The State Department for Labour and Skills Development's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless the State Department for Labour and Skills Development has made irrevocable election at initial recognition for particular investments in equity instruments.

**Subsequent measurement**

Based on the business model and the cash flow characteristics, The State Department for Labour and Skills Development classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

**Amortized cost**

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

State Department for Labour and Skills Development.

**Annual Reports and Financial Statements for the year ended June 30, 2025.**

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**Notes to the Financial Statements (Continued)**

**Fair value through net assets/ equity**

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

**Trade and other receivables**

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

**Fair value through surplus or deficit**

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where The State Department for Labour and Skills Development manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

**Classification**

The State Department for Labour and Skills Development classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

**Notes to the Financial Statements (Continued)**

**h) Inventories**

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of The State Department for Labour and Skills Development.

**i) Provisions**

Provisions are recognized when The State Department for Labour and Skills Development has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where The State Department for Labour and Skills Development expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

**Notes to the Financial Statements (Continued)**

**j) Social Benefits**

Social benefits are cash transfers provided to i) specific individuals and / or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the need of society as a whole. The State Department for Labour and Skills Development recognises a social benefit as an expense for the social benefit scheme at the same time that it recognises a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that The State Department for Labour and Skills Development will incur in fulfilling the present obligations represented by the liability.

**k) Contingent liabilities**

The State Department for Labour and Skills Development does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

**l) Contingent assets**

The State Department for Labour and Skills Development does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of The State Department for Labour and Skills Development in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

**m) Nature and purpose of reserves**

The State Department for Labour and Skills Development creates and maintains reserves in terms of specific requirements.

**n) Changes in accounting policies and estimates**

The State Department for Labour and Skills Development recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

**Notes to the Financial Statements (Continued)**

**Summary of Significant Accounting Policies (Continued)**

**o) Employee benefits**

**Retirement benefit plans**

The State Department for Labour and Skills Development provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which the State Department for Labour and Skills Development pays fixed contributions into a separate State Department for Labour and Skills Development (a fund), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

**p) Foreign currency transactions**

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. At each reporting date, foreign currency monetary items are translated using the closing rate. Non-monetary items measured in historical cost are translated using the exchange rate at the date of the transaction, and those measured at fair value are translated using the exchange rates at the date when the fair value was determined. Exchange differences arising from the settlement of monetary items or translation of monetary/non-monetary items at rates different from those at which they were initially reported are recognized in surplus or deficit in the period.

**q) Borrowing costs**

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

**r) Related parties**

The State Department for Labour and Skills Development regards a related party as a person with the ability to exert control individually or jointly, or to exercise significant influence over The State Department for Labour and Skills Development. Members of key management are regarded as related parties.

State Department for Labour and Skills Development.

**Annual Reports and Financial Statements for the year ended June 30, 2025.**

**Notes to the Financial Statements (Continued)**

**Summary of Significant Accounting Policies (Continued)**

**s) Service concession arrangements**

The State Department for Labour and Skills Development analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, The State Department for Labour and Skills Development recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price.

In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, The State Department for Labour and Skills Development also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

**t) 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.

**u) Comparative figures**

In preparing these financial statements, The State Department for Labour and Skills Development has elected to apply paragraph 79 of IPSAS 33, which allows for the election by an State Department for Labour and Skills Development to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position and an opening statement of financial position as at the time of first-time adoption of the accrual basis of accounting.

**v) 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 June 30, 2025.

**Notes to the Financial Statements (Continued)**

**Summary of Significant Accounting Policies (Continued)**

**5. Significant Judgments and Sources of Estimation Uncertainty**

The preparation of The State Department for Labour and Skills Development's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. State all judgements, estimates and assumptions made:

**Estimates and assumptions**

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The State Department for Labour and Skills Development based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of The State Department for Labour and Skills Development. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

**Useful lives and residual value**

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- a) The condition of the asset based on the assessment of experts employed by The State Department for Labour and Skills Development.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset

**Provisions**

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note 40.

Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date, and are discounted to present value where the effect is material.

State Department for Labour and Skills Development.  
**Annual Reports and Financial Statements for the year ended June 30, 2025.**  
**Notes to the Financial Statements (Continued)**

**6. Transfers from Exchequer**

| Nature of transfer | Amount recognized to Statement of Financial performance | Amount deferred under deferred income | Total transfers Period ended June 2025 |
|--------------------|---|---------------------------------------|--|
|                    | Kshs  | Kshs                                  | Kshs                                   |
| Recurrent          | 1,910,126,405   | -                                     | 1,910,126,405                          |
| Development        | 622,654,033   | -                                     | 622,654,033                            |
| <b>Total</b>       | <b>2,532,780,438</b>                                    | <b>-</b>                              | <b>2,532,780,438</b>                   |

| Description  | Period ended June 2025 |
|--------------|------------------------|
|              | Kshs                   |
| Recurrent    | 1,910,126,405          |
| Development  | 622,654,033            |
| <b>Total</b> | <b>2,532,780,438</b>   |

**7. Proceeds from Sale of Assets**

| Description   | Period ended June 2025 |
|---|------------------------|
|   | Kshs                   |
| Receipts from the Sale of Inventories, Stocks and Commodities | 6,100,000              |
| <b>Total other income</b>                                     | <b>6,100,000</b>       |

**8. Other Receipts**

| Description                                      | Period ended June 2025 |
|--|------------------------|
|  | Kshs                   |
| Administrative Fees and Charges collected as AIA | 1,593,298,564          |
| <b>Total other income</b>                        | <b>1,593,298,564</b>   |

## Notes to the Financial Statements (Continued)

## 9. Employee Costs

| Description  | Period ended June 2025 |
|--|------------------------|
|  | Kshs                   |
| Basic Salaries - Permanent Employees                                   | 537,367,278            |
| Basic Wages - Temporary Employees                                      | 15,770,738             |
| Personal Allowances paid as part of Salary                             | 409,292,582            |
| Personal Allowances paid as Reimbursements                             | 8,926,850              |
| Employer contributions to compulsory national health insurance schemes | 6,879,687              |
| Government Pension and Retirement Benefits                             | 952,847                |
| Gratuity Provision   | 4,782,820              |
| <b>Employee costs</b>  | <b>983,972,802</b>     |

## 10. Use of Goods and Services

| Description  | Period ended June 2025 |
|--|------------------------|
|  | Kshs                   |
| Utilities, supplies and services                             | 20,033,927             |
| Communication, supplies and services                         | 6,905,712              |
| Domestic travel and subsistence                              | 214,459,900            |
| Foreign travel and subsistence                               | 192,865,456            |
| Printing, advertising, and information supplies & services   | 6,505,202              |
| Rentals of produced assets                                   | 244,907,746            |
| Training expenses  | 19,389,052             |
| Hospitality supplies and services                            | 79,878,315             |
| Insurance costs  | 831,500                |
| Specialized materials and services                           | 5,222,819              |
| Office and general supplies and services                     | 13,285,154             |
| Fuel oil and lubricants                                      | 14,683,161             |
| Routine maintenance – vehicles and other transport equipment | 3,788,652              |
| Routine maintenance – other assets                           | 2,860,103              |
| Other operating expenses                                     | 23,318,174             |
| <b>Total</b>   | <b>848,934,871</b>     |

State Department for Labour and Skills Development.  
**Annual Reports and Financial Statements for the year ended June 30, 2025.**  
**Notes to the Financial Statements (Continued)**

**11. Transfer to Other Government Entities**

| Description                                     | Period ended June 2025 |
|---|------------------------|
|   | Kshs                   |
| Transfers to national govt entities- SAGAs & SC | 2,186,106,516          |
| <b>Total</b>                                    | <b>2,186,106,516</b>   |

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

| TRANSFERS  | Ksh                  |
|--|----------------------|
| NATIONAL INDUSTRIAL TRAINING AUTHORITY - NYOTA                   | 50,000,000           |
| NATIONAL SOCIAL SECURITY FUND                                    | 95,784,018           |
| NATIONAL SOCIAL SECURITY FUND                                    | 160,000,000          |
| NATIONAL EMPLOYMENT AUTHORITY                                    | 212,210,000          |
| NATIONAL EMPLOYMENT AUTHORITY-AIA                                | 192,749,650          |
| NATIONAL INDUSTRIAL TRAINING AUTHORITY - HEADQUARTERS            | 765,622,401          |
| NATIONAL INDUSTRIAL TRAINING AUTHORITY -AIA INDUSTRIAL LEVY FUND | 709,740,447          |
| <b>TOTAL AMOUNT</b>  | <b>2,186,106,516</b> |

**12. Depreciation and Amortization Expense**

| Description                   | Period ended June 2025 |
|-------------------------------|------------------------|
|                               | Kshs                   |
| Property, plant and equipment | 1,025,764              |
| <b>Total</b>                  | <b>1,025,764</b>       |

**13. Other Grants and Transfer**

| Description                                 | Period ended June 2025 |
|---|------------------------|
|   | Kshs                   |
| Scholarships and other Educational Benefits | 3,651,290              |
| <b>Total</b>                                | <b>3,651,290</b>       |

**Notes to the Financial Statements (Continued)**

**14. Cash and Cash Equivalent**

|                      |                   |                   |
|----------------------|-------------------|-------------------|
| Recurrent account    | 346,406           | 18,854,835        |
| Development account  | 39,514            | 154,964           |
| Deposits account     | 24,092,371        | 22,832,279        |
| Project Bank Account | 33,388,754        | -                 |
| <b>Total</b>         | <b>57,867,045</b> | <b>41,842,078</b> |

**14(b) Detailed Analysis of the Cash and Cash Equivalents**

|                          |            |                   |                   |
|--------------------------|------------|-------------------|-------------------|
| Recurrent Account-CBK    | 1000303166 | 346,406           | 18,854,835        |
| Development Accounts-CBK | 1000303174 | 39,514            | 154,964           |
| Deposits Accounts-CBK    | 1000303198 | 24,092,371        | 22,832,279        |
| Project Bank Account     | 100744348  | 33,388,754        | -                 |
| <b>Sub- Total</b>        | <b>-</b>   | <b>57,867,045</b> | <b>41,842,078</b> |
| <b>Grand Total</b>       | <b>-</b>   | <b>57,867,045</b> | <b>41,842,078</b> |

**15. A) Receivables from Non-Exchange Transactions**

|  |                   |                   |
|--|-------------------|-------------------|
| Foreign Missions   | 40,503,602        | 13,394,482        |
| <b>Total receivables from non- exchange transactions</b> | <b>40,503,602</b> | <b>13,394,482</b> |

**B)Receivables Aging analysis**

|                    | 24/25             | % of the total | 1 <sup>st</sup> July | % of the total |
|--------------------|-------------------|----------------|----------------------|----------------|
| Less than 1 year   | 40,503,602        | 100%           | 13,394,482           | 100%           |
| <b>Total (a+b)</b> | <b>40,503,602</b> | <b>100%</b>    | <b>13,503,602</b>    | <b>100%</b>    |

Notes to the Financial Statements (Continued)

16. Property Plant and Equipment

| Cost                          | Shs        |            | Shs     | Shs       | Shs        |
|-------------------------------|------------|------------|---------|-----------|------------|
| Depreciation Rate             |            | 5%         | 12.50%  | 33%       |            |
| At 1 July 2024                | 27,277,064 |            | -       | -         | 27,277,064 |
| Additions                     | 30,867,364 | 29,684,143 | 308,792 | 2,991,408 | 63,851,707 |
| At 30 <sup>th</sup> June 2025 | 58,144,428 | 29,684,143 | 308,792 | 2,991,408 | 91,128,771 |
|                               |            |            |         |           |            |
|                               |            |            |         |           |            |
| Depreciation and impairment   |            |            |         |           |            |
| At July 2024                  | -          |            | -       | -         | -          |
| Depreciation                  | -          | -          | 38,599  | 987,165   | 1,025,764  |
| At 30 June 2025               | -          | -          | 38,599  | 987,165   | 1,025,764  |
|                               |            |            |         |           |            |
| Net book values               |            |            |         |           |            |
| At 1st July 2024              | 27,277,064 |            | -       | -         | 27,277,064 |
| At 30 June 2025               | 58,144,428 | 29,684,143 | 270,193 | 2,004,243 | 90,103,007 |

17. Trade and Other Payables

|                                       |                    |                    |
|---------------------------------------|--------------------|--------------------|
| Trade payables                        | 94,022,261         | 83,583,104         |
| Third-party payments                  | 24,092,371         | 22,832,279         |
| <b>Total trade and other payables</b> | <b>118,114,633</b> | <b>106,415,383</b> |

Trade and Other Payables ageing analysis

|                                   |                       |            |                    |            |
|-----------------------------------|-----------------------|------------|--------------------|------------|
| Under one year                    | 47,693,285            | 40%        | -                  | 0%         |
| 1-2 years                         | 16,778,815            | 14%        | 48,831,126         | 46%        |
| 2-3 years                         | 3,347,578             | 3%         | 5,254,213          | 5%         |
| Over 3 years                      | 50,294,955            | 24%        | 52,330,044         | 49%        |
| <b>Total (tie to above total)</b> | <b>118,114,633.00</b> | <b>100</b> | <b>106,415,383</b> | <b>100</b> |

## Notes to the Financial Statements (Continued)

## 18. Provisions

|     | Description                                 | Graffiti          | Total             |
|-----|---|-------------------|-------------------|
|     |   | Provision         |                   |
|     |   | Kshs              | Kshs              |
|     | <b>Opening Bal 1<sup>st</sup> July 2024</b> | <b>19,161,830</b> | <b>19,161,830</b> |
|     | Additional provisions                       | 11,662,753        | 11,662,753        |
|     | Provision utilized                          | (6,879,933)       | (6,879,933)       |
|     | <b>Total provisions period end</b>          | <b>23,944,650</b> | <b>23,944,650</b> |
| 18A | Current Provisions                          | 11,662,753        | 11,662,753        |
| 18B | Non-current Provisions                      | 12,281,897        | 12,281,897        |

## 19. Cash Generated from Operations

| Cash Generated from Operations                |  | Period ended June 2025 |
|---|--|------------------------|
| <b>Surplus for the period before Tax</b>      |  | 108,487,760            |
| <b>Adjustments for:</b>                       |  |                        |
| Depreciation                                  |  | 1,025,764              |
| Contribution to provisions                    |  | 4,782,820              |
| <b>Working Capital adjustments</b>            |  |                        |
| Change in Receivables                         |  | (28,292,342)           |
| Change in payables                            |  | (17,984,893)           |
| <b>Net cashflow from operating activities</b> |  | <b>68,019,108</b>      |

**Notes to the Financial Statements (Continued)**

**20. Financial Risk Management**

The State Department for Labour and Skills Development activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The State Department for Labour and Skills Development overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The State Department for Labour and Skills Development does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history. The State Department for Labour and Skills Development financial risk management objectives and policies are detailed below:

**i) Credit risk**

The State Department for Labour and Skills Development has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the State Department for Labour and Skills Development management based on prior experience and their assessment of the current economic environment.

The carrying amount of financial assets recorded in the financial statements representing the State Department for Labour and Skills Development maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

|  | Total amount<br>Kshs | Fully performing<br>Kshs | Past due<br>Kshs | Impaired<br>Kshs |
|--|----------------------|--------------------------|------------------|------------------|
| <b>As at at June 2025</b>                  |                      |                          |                  |                  |
| Receivables from non-exchange transactions | 40,503,602           | 40,503,602               | -                | -                |
| Bank balances                              | 57,867,045           | 57,867,045               | -                | -                |
| <b>Total</b>                               | <b>98,370,647</b>    | <b>98,370,647</b>        | -                | -                |

The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the State Department for Labour and Skills Development has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts.

**ii) Liquidity risk management**

Ultimate responsibility for liquidity risk management rests with the State Department for Labour and Skills Development directors, who have built an appropriate liquidity risk management framework for the management of the State Department for Labour and Skills Development short, medium and long-term funding and liquidity management requirements. The State Department for Labour and Skills Development manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

The table below represents cash flows payable by the State Department for Labour and Skills Development under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

|                           | Less than 1 month | Between 1-3 months | Over 5 months      | Total              |
|---------------------------|-------------------|--------------------|--------------------|--------------------|
|                           | Kshs              | Kshs               | Kshs               | Kshs               |
| <b>As at 30 June 2025</b> |                   |                    |                    |                    |
| Trade payables            | -                 | -                  | 88,430,489         | 88,430,489         |
| Provisions                | -                 | -                  | 23,944,650         | 23,944,650         |
| <b>Total</b>              | -                 | -                  | <b>112,375,140</b> | <b>112,375,140</b> |

**21. Related Party Disclosures**

**Nature of related party relationships**

Entities and other parties related to the State Department for Labour and Skills Development include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

**Government of Kenya**

The Government of Kenya is the principal shareholder of the State Department for Labour and Skills Development, holding 100%. The Government of Kenya has provided full guarantees to all long-term lenders of the State Department for Labour and Skills Development, both domestic and external.

**Other related parties include:**

- i) The National Treasury Ministry.
- ii) Other SCs and SAGAs
- iii) Key management.

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|   | <i>FY 24/25</i>      |
|---|----------------------|
|   | <b>Kshs</b>          |
| <b>Transactions with related parties</b>                        |                      |
| a) Grants /transfers from the government(The National Treasury) | 2,532,780,438        |
| <b>Total</b>  | <b>2,532,780,438</b> |
| (b)Grants /transfers to the government(SAGAS)                   | 2,186,106,516        |
| <b>Total</b>  | <b>2,186,106,516</b> |
|   |                      |

**22. Events after the Reporting Period**

There were no material adjusting and non- adjusting events after the reporting period.

**23. Ultimate And Holding of State Department for Labour and Skills Development**

The State Department for Labour and Skills Development ultimate parent is the Government of Kenya.

**24. Currency**

The financial statements are presented in Kenya Shillings (Kshs) and is rounded off to the nearest shillin

**19. Appendix**

**Appendix 1: Implementation Status of Auditor-General's Recommendations**

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

| Reference No. on the external audit Report | Issue / Observations from Auditor                   | Management comments  | Status:<br>(Resolved / Not Resolved) | Timeframe: |
|--|---|--|--------------------------------------|------------|
| 1776                                       | Programme and Sub Programmes Budget Under Execution | <p>Underutilization in the Provision of Occupational Safety and Health Sub-Programme was attributed by the Directorate of Occupational Safety Health Institute Project. By June 2024, works at the Institute were still going on and hence there were no completion certificates to process payment.</p> <p>The underutilization in the Employment Promotion Services Sub-Programme was caused by lack of exchequer for the construction of the National Employment Centre, Kabete. Additionally, the Grant Transfers to NEA had AiA allocation of KShs. 200 million out of which NEA only collected and utilized KShs. 161.75 million.</p> <p>The underutilization in the Human Resource planning &amp; Devt Sub-Programme was attributed to the delays in meeting the effectiveness conditions of the NYOTA Project which was not yet met by June 2024, it was therefore impossible to achieve full utilization by the end of the financial year.</p> <p>Finally, underutilization in the Provision of Industrial Skills Sub-Programme was also attributed to the delays in meeting the effectiveness conditions of the NYOTA Project as well as under collection of NITA's allocated AiA of KShs. 2.4 billion out of which only KShs. 1.875 billion and utilized.</p> | Not Resolved                         | 2025/2026  |

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|      |   |   |              |           |
|------|---|---|--------------|-----------|
| 1777 | Budget Over Expenditure   | The over expenditure was as a result of Budget cuts during Supplementary 1 when commitment and payment had already been done  | Not Resolved | 2025/2026 |
| 1779 | Missed Performance Targets  | The 45 accidents were those which were reported and whose investigations were concluded during the Financial Year. Some of the accidents take longer than the period under review while others are reported close to the end of the Financial Year and their investigations remain inconclusive by the close of the period under review.  | Not Resolved | 2025/2026 |
| 1780 | Unresolved Prior Year Matters   | The state department appeared before the public accounts committee in April 2025 to adduce evidence on the audit issues for the financial year 2022/2023. The committee however, has not issued recommendations.  | Not Resolved | 2025/2026 |
| 1781 | Payment of Special Duty Allowance for Periods Exceeding Six Months      | The purpose for limiting payment of Special Duty Allowance to six months is to allow the vacancies to be substantively filled within the period. However, after six months the officers reapply for special duty allowance. This makes them be recommended for payment of the allowance for another period of six months or until the posts are substantively filled which ever may be earlier                                      | Not Resolved | 2025/2026 |
| 1782 | Non-Compliance with One Third of Basic Salary Rule                      | Officers had committed their salaries committed their salaries before the introduction of some levies by the government e.g. the NSSF contributions and Housing Levy. When these levies were introduced, the officers net pay dropped to below a third of basic pay. The officers will be advised to readjust their commitments to become compliant with the 1/3 requirement.   | Not Resolved | 2025/2026 |
| 1783 | Non-Compliance with Employment Thresholds for Persons with Disabilities | The Audit established that the State Department was at 2% of PWD representation while the requirement is 5%. The five 5% is the legal threshold that every employer organization should strive to achieve. It is noteworthy that the State Department rarely recruits staff at the entry level as this is done by the Public Service Commission. However, the state department is working towards reaching the stipulated threshold | Not Resolved | 2025/2026 |

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|      |  |  |              |           |
|------|--|--|--------------|-----------|
| 1784 | Delayed Completion of the Construction of National Employment Promotion Centre               | The state department advertised for a new contract on March 12th 2024 but terminated procurement proceedings due to no budgetary allocations. The state department has however secured funding in the financial year 2025/2026   | In Progress  | 2025/2026 |
| 1785 | Delayed Completion of Construction of Occupational Safety and Health (OSH) Institute Phase 1 | The project was awarded to a new contractor on 15th May 2024. Construction is underway and with the level of completion of the works at 85%  | In Progress  | 2025/2026 |
| 1786 | Lack of Strategic Plan   | The state department now has a strategic plan 2023-2027  | Resolved     |           |
| 1787 | Effectiveness of Audit Committee   | Audit committee could not be effective due lack of budget to finance the activities of the Audit Committee and could therefore not hold the required number of meetings  | Resolved     |           |
| 1788 | Incomplete Asset Register and Lack of Ownership Documents                                    | It is true that the fixed assets register is not complete. The state department has identified all the assets and done a listing of all the assets pending funding to carry out valuation and tagging. The state department has given nominal values to these assets awaiting valuation. | Not Resolved | 2025/2026 |

**Shadrack M. Mwadime, EBS**

**Accounting Officer**

State Department for Labour and Skills Development.

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Appendix II: Projects implemented by The State Department for Labour and Skills Development

| Project title                                    | Project Number | Donor      | Period/ duration  | Donor commitment  | Separate donor reporting required as per the donor agreement (Yes/No) | Consolidated in these financial statements (Yes/No) |
|--|----------------|------------|-------------------|-------------------|---|---|
| National Youth Opportunities Towards Advancement | 7355/7360      | World Bank | Dec-2023-Nov 2028 | Euro. 182,200,000 | Yes   | Yes   |

**Appendix III: Fixed Asset Register**

| Asset class                                 | Historical Cost<br>b/f<br>(Kshs)<br>Previous Year | Additions during<br>the year<br>(Kshs) | Disposals during<br>the year<br>(Kshs) | Transfers in/(out)<br>during the year | Historical Cost<br>c/f<br>(Kshs)<br>Current Year |
|---|---|--|--|---------------------------------------|--|
| Buildings and structures                    | 449,876,082                                       | 30,867,364                             | -                                      | -                                     | 480,743,446                                      |
| Transport equipment                         | 30,836,345  | -                                      | -                                      | -                                     | 30,836,345                                       |
| ICT equipment                               | -   | 2,991,408                              | -                                      | -                                     | 2,991,408  |
| Office equipment, furniture<br>and fittings | 38,953,486  | 308,792                                | -                                      | -                                     | 39,262,278                                       |
| Machinery and Equipment                     | 28,673,090  | -                                      | -                                      | -                                     | 28,673,090                                       |
| <b>Total</b>                                | <b>548,339,002</b>                                | <b>34,167,564</b>                      | <b>-</b>                               | <b>-</b>                              | <b>582,506,566</b>                               |

State Department for Labour and Skills Development.  
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**Appendix IV: Transfers from Other Government Entities-Attached**

State Department for Labour and Skills Development.

**Annual Reports and Financial Statements for the year ended June 30, 2025.**

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**Appendix VI: Reporting of Climate Relevant Expenditures – None during the year**

**Appendix VII: Disaster Expenditure Reporting Template – None year**



## STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1184-State Department for Labour and Skills Development

Current Period: JUL-24 To JUN-25

Compare With: JUL-23 To JUN-24

|  | Note | Current Period          | Previous Period         |
|--|------|-------------------------|-------------------------|
| <b>RECEIPTS</b>  |      |                         |                         |
| 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    | 2,532,780,438.75        | 2,550,136,337.30        |
| 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    | 6,100,000.00            | 3,480,000.00            |
| Reimbursements and Refunds                               | 9    | 0.00                    | 0.00                    |
| Returns of Equity Holdings                               | 10   | 0.00                    | 0.00                    |
| Other Receipts   | 11   | 1,593,298,564.35        | 1,424,420,664.30        |
| <b>TOTAL RECEIPTS</b>                                    |      | <b>4,132,179,003.10</b> | <b>3,978,037,001.60</b> |
| <b>PAYMENTS</b>  |      |                         |                         |
| Compensation of Employees                                | 12   | 978,237,135.10          | 896,609,486.95          |
| Use of goods and Services                                | 13   | 852,018,417.95          | 884,103,792.10          |
| Subsidies  | 14   | 0.00                    | 0.00                    |
| Transfers to Other Government Units                      | 15   | 2,186,106,515.65        | 1,991,854,190.30        |
| Other Grants and Transfers                               | 16   | 5,540,000.00            | 5,540,000.00            |
| Social Security Benefits                                 | 17   | 952,847.00              | 0.00                    |
| Acquisition of Assets                                    | 18   | 48,440,293.40           | 168,304,731.20          |
| 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                    |
| <b>TOTAL PAYMENTS</b>                                    |      | <b>4,071,295,209.10</b> | <b>3,946,412,200.55</b> |
| <b>SURPLUS/DEFICIT</b>                                   |      | <b>60,883,794.00</b>    | <b>31,624,801.05</b>    |

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

Prepared By: MEYMUNA ABDULLAH

Date: 30<sup>TH</sup> JUNE 2025

Reviewed By: CHRISTINE KUMBUKA

Date: 30<sup>TH</sup> JUNE 2025

Approved By: FRIDAH MAINA

Date: 30<sup>TH</sup> JUNE 2025



### Statement of Financial Position

Entity: 1184-State Department for Labour and Skills Development

Current Period: JUL-24 To JUN-25

Compare With: JUL-23 To JUN-24

|   | Note | Current Period       | Previous Period      |
|---|------|----------------------|----------------------|
|   |      | Kshs                 | Kshs                 |
| <b>FINANCIAL ASSETS</b>   |      |                      |                      |
| <b>Cash and Cash Equivalents</b>                                  |      |                      |                      |
| Bank Balances   | 22A  | 57,867,045.35        | 41,842,078.30        |
| Cash Balances   | 22B  | 0.00                 | 0.00                 |
| <b>Total Cash And Cash Equivalents</b>                            |      | <b>57,867,045.35</b> | <b>41,842,078.30</b> |
| Accounts Receivables - Outstanding Imprest and Clearence Accounts | 23   | 40,503,601.85        | 13,394,481.80        |
| <b>TOTAL FINANCIAL ASSETS</b>                                     |      | <b>98,370,647.20</b> | <b>55,236,560.10</b> |
| <b>Financial Liabilities</b>                                      |      |                      |                      |
| Accounts Payables - Deposits                                      | 24   | 24,092,371.50        | 22,832,279.00        |
| <b>NET FINANCIAL ASSETS</b>                                       |      | <b>74,278,275.70</b> | <b>32,404,281.10</b> |
| <b>REPRESENTED BY</b>   |      |                      |                      |
| Fund Balance b/fwd  | 25   | 32,404,281.10        | 21,330,899.35        |
| Prior Year Adjustment   | 26   | (19,009,799.40)      | (20,551,419.30)      |
| <b>Surplus/Deficit for the Year</b>                               |      | <b>60,883,794.00</b> | <b>31,624,801.05</b> |
| <b>NET FINANCIAL POSITION</b>                                     |      | <b>74,278,275.70</b> | <b>32,404,281.10</b> |

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

Prepared By: MEYMUNA ABDULLAH

Reviewed By: CHRISTINE KUMBOKA

Approved By: FRIIDAH MAMINA

Date: 30<sup>TH</sup> JUNE 2025

Date: 30<sup>TH</sup> JUNE 2025

Date: 30<sup>TH</sup> JUNE 2025



**STATEMENT OF CASH FLOW**

Entity: 1184-State Department for Labour and Skills Development

Current Period: JUL-24 To JUN-25

Compare With: JUL-23 To JUN-24

|  | Note    | Current Period   | Previous Period  |
|--|---------|------------------|------------------|
|  |         | Kshs             | Kshs             |
| <b>Receipts and operating income</b>                     |         |                  |                  |
| 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       | 2,532,780,438.75 | 2,550,136,337.30 |
| 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      | 1,593,298,564.35 | 1,424,420,664.30 |
| <b>Payments for Operating Expenses</b>                   |         |                  |                  |
| Compensation of Employees                                | 12      | 978,237,135.10   | 896,609,486.95   |
| Use of goods and Services                                | 13      | 852,018,417.95   | 884,103,792.10   |
| Subsidies  | 14      | 0.00             | 0.00             |
| Transfers to Other Government Units                      | 15      | 2,186,106,515.65 | 1,991,854,190.30 |
| Other Grants and Transfers                               | 16      | 5,540,000.00     | 5,540,000.00     |
| Social Security Benefits                                 | 17      | 952,847.00       | 0.00             |
| Finance Costs, including Loan Interest                   | 19      | 0.00             | 0.00             |
| Other payments   | 21      | 0.00             | 0.00             |
| <b>Adjusted for :</b>                                    |         |                  |                  |
| Adjustments during the year                              |         | (25,849,027.55)  | (41,804,001.95)  |
| Prior year adjustments                                   |         | (19,009,799.40)  | (20,551,419.30)  |
| <b>Net Cash From Operating Activities</b>                | A       | 58,365,260.45    | 134,094,111.00   |
| <b>Cash Flow From Investing Activities</b>               |         |                  |                  |
| Proceeds from Sales of Assets                            | 8       | 6,100,000.00     | 3,480,000.00     |
| Acquisition of Assets                                    | 18      | 48,440,293.40    | 168,304,731.20   |
| <b>Net Cash Flow From Investing Activities</b>           | B       | (42,340,293.40)  | (164,824,731.20) |
| <b>Cash Flow From Borrowing Activities</b>               |         |                  |                  |
| 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             |
| <b>Net Cash Flow From Financing Activities</b>           | C       | 0.00             | 0.00             |
| <b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>          | A+B+C   | 16,024,967.05    | (30,730,620.20)  |
| <b>Cash and Cash Equivalent at BEGINNING of The Year</b> |         | 41,842,078.30    | 72,572,698.50    |
| <b>Cash and Cash Equivalent at END of The Year</b>       | 22A+22B | 57,867,045.35    | 41,842,078.30    |

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

Prepared By: MEYMUNA ABDULLAHDate: 30<sup>TH</sup> JUNE 2025Reviewed By: CHRISTINE KUMBUKADate: 30<sup>TH</sup> JUNE 2025Approved By: FLODATI NAIMADate: 30<sup>TH</sup> JUNE 2025



## Budget Execution by Programme and Economic Classification

Entity: 1184-State Department for Labour and Skills Development

Period: JUL-24 To JUN-25

| Program   | Item    | Description   | Approved Budget         | Actual Payments         | Variance                |
|-----------|---------|---|-------------------------|-------------------------|-------------------------|
| 000000000 |         | <b>Default - Non Programmatic</b>                                   | 0.00                    | 0.00                    | 0.00                    |
|           | 2110000 | Wages and Salary Contributions                                      | 0.00                    | 0.00                    | 0.00                    |
|           | 2210000 | Goods and Services  | 0.00                    | 0.00                    | 0.00                    |
|           | 2990000 | System Required Expense A/cs  | 0.00                    | 0.00                    | 0.00                    |
| 010900000 |         | <b>Agribusiness and Information Management</b>                      | 0.00                    | 0.00                    | 0.00                    |
|           | 2220000 | Routine Maintenance   | 0.00                    | 0.00                    | 0.00                    |
| 090100000 |         | <b>Sports</b>   | 0.00                    | 0.00                    | 0.00                    |
|           | 2110000 | Wages and Salary Contributions                                      | 0.00                    | 0.00                    | 0.00                    |
| 090500000 |         | <b>General Administration, Planning and Support Services</b>        | 0.00                    | 0.00                    | 0.00                    |
|           | 2110000 | Wages and Salary Contributions                                      | 0.00                    | 0.00                    | 0.00                    |
| 090600000 |         | <b>Promotion of the Best Labour Practice</b>                        | 1,406,654,321.00        | 1,372,628,413.50        | 34,025,907.50           |
|           | 2110000 | Wages and Salary Contributions                                      | 624,867,823.00          | 609,004,628.90          | 15,863,194.10           |
|           | 2120000 | Social Contributions  | 6,879,687.00            | 6,879,687.00            | 0.00                    |
|           | 2210000 | Goods and Services  | 301,279,826.00          | 297,390,187.20          | 3,889,638.80            |
|           | 2220000 | Routine Maintenance   | 2,484,138.00            | 2,310,820.00            | 173,318.00              |
|           | 2620000 | Grants and Other Transfers to International Organizations           | 0.00                    | 0.00                    | 0.00                    |
|           | 2630000 | Grants & Transfer To Other Govt. Units                              | 412,210,000.00          | 404,959,650.00          | 7,250,350.00            |
|           | 2640000 | Other Transfers and Emergency Relief                                | 5,540,000.00            | 5,540,000.00            | 0.00                    |
|           | 2710000 | Social Security Benefits  | 952,847.00              | 952,847.00              | 0.00                    |
|           | 3110000 | Acquisition of Fixed Capital Assets                                 | 52,440,000.00           | 45,590,593.40           | 6,849,406.60            |
| 090700000 |         | <b>Manpower Development, Employment and Productivity Management</b> | 3,225,889,812.00        | 2,101,272,226.60        | 1,124,617,585.40        |
|           | 2110000 | Wages and Salary Contributions                                      | 143,290,606.00          | 131,855,327.00          | 11,435,279.00           |
|           | 2120000 | Social Contributions  | 0.00                    | 0.00                    | 0.00                    |
|           | 2210000 | Goods and Services  | 195,184,206.00          | 181,512,750.15          | 13,671,455.85           |
|           | 2220000 | Routine Maintenance   | 6,065,000.00            | 3,950,083.80            | 2,114,916.20            |
|           | 2620000 | Grants and Other Transfers to International Organizations           | 0.00                    | 0.00                    | 0.00                    |
|           | 2630000 | Grants & Transfer To Other Govt. Units                              | 2,874,000,000.00        | 1,781,146,865.65        | 1,092,853,134.35        |
|           | 2640000 | Other Transfers and Emergency Relief                                | 0.00                    | 0.00                    | 0.00                    |
|           | 3110000 | Acquisition of Fixed Capital Assets                                 | 7,350,000.00            | 2,807,200.00            | 4,542,800.00            |
| 091000000 |         | <b>General Administration Planning and Support Services</b>         | 596,203,762.00          | 597,394,569.00          | (1,190,807.00)          |
|           | 2110000 | Wages and Salary Contributions                                      | 228,425,461.00          | 230,497,492.20          | (2,072,031.20)          |
|           | 2210000 | Goods and Services  | 366,290,801.00          | 365,636,333.95          | 654,467.05              |
|           | 2220000 | Routine Maintenance   | 1,412,500.00            | 1,218,242.85            | 194,257.15              |
|           | 2630000 | Grants & Transfer To Other Govt. Units                              | 0.00                    | 0.00                    | 0.00                    |
|           | 2710000 | Social Security Benefits  | 0.00                    | 0.00                    | 0.00                    |
|           | 3110000 | Acquisition of Fixed Capital Assets                                 | 75,000.00               | 42,500.00               | 32,500.00               |
|           |         | <b>Grand Total</b>  | <b>5,228,747,895.00</b> | <b>4,071,295,209.10</b> | <b>1,157,452,685.90</b> |

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

Prepared By: MEYMUNA ABDULLATH

Date: 30<sup>TH</sup> JUNE 2025

Reviewed By: CHRISTINE KUMMORICA

Date: 30<sup>TH</sup> JUNE 2025

Approved By: FIZOAH MAMA

Date: 30<sup>TH</sup> JUNE 2025



### Budget Execution By Programmes and Sub-Programmes

Entity: 1184-State Department for Labour and Skills Development

Period: JUL-24 To JUN-25

| Program    | Sub Program | Description   | Approved Budget         | Actual Payments         | Variance                |
|------------|-------------|---|-------------------------|-------------------------|-------------------------|
| 0000000000 |             | <b>Default - Non Programmatic</b>                                   | <b>0.00</b>             | <b>0.00</b>             | <b>0.00</b>             |
|            | 0000000000  | Default - Non Programmatic  | 0.00                    | 0.00                    | 0.00                    |
| 0109000000 |             | <b>Agribusiness and Information Management</b>                      | <b>0.00</b>             | <b>0.00</b>             | <b>0.00</b>             |
|            | 0109010000  | Agribusiness and Market Development                                 | 0.00                    | 0.00                    | 0.00                    |
| 0901000000 |             | <b>Sports</b>   | <b>0.00</b>             | <b>0.00</b>             | <b>0.00</b>             |
|            | 0901010000  | Sports Training and competitions                                    | 0.00                    | 0.00                    | 0.00                    |
| 0905000000 |             | <b>General Administration, Planning and Support Services</b>        | <b>0.00</b>             | <b>0.00</b>             | <b>0.00</b>             |
|            | 0905010000  | General Administration, Planning and Support Services               | 0.00                    | 0.00                    | 0.00                    |
| 0906000000 |             | <b>Promotion of the Best Labour Practice</b>                        | <b>1,406,654,321.00</b> | <b>1,372,628,413.50</b> | <b>34,025,907.50</b>    |
|            | 0906010000  | Promotion of harmonious industrial relations                        | 555,616,735.00          | 527,621,036.10          | 27,995,698.90           |
|            | 0906020000  | Regulation of Trade Unions  | 19,798,705.00           | 14,200,019.80           | 5,598,685.20            |
|            | 0906030000  | Provision of Occupational Safety and Health                         | 345,409,808.00          | 356,911,872.50          | (11,502,064.50)         |
|            | 0906040000  | Employment Promotion Services                                       | 485,829,073.00          | 473,895,485.10          | 11,933,587.90           |
| 0907000000 |             | <b>Manpower Development, Employment and Productivity Management</b> | <b>3,225,889,812.00</b> | <b>2,101,272,226.60</b> | <b>1,124,617,585.40</b> |
|            | 0907010000  | Human Resource Planning & Development                               | 314,536,333.00          | 290,714,850.90          | 23,821,482.10           |
|            | 0907020000  | Provision of Industrial Skills                                      | 2,819,000,000.00        | 1,727,231,869.65        | 1,091,768,130.35        |
|            | 0907030000  | Employment Promotion  | 0.00                    | 0.00                    | 0.00                    |
|            | 0907040000  | Productivity Promotion, Measurement & improvement                   | 65,125,786.00           | 62,676,163.55           | 2,449,622.45            |
|            | 0907050000  | Management of Skills Development and Post-Training                  | 27,227,693.00           | 20,649,342.50           | 6,578,350.50            |
| 0910000000 |             | <b>General Administration Planning and Support Services</b>         | <b>596,203,762.00</b>   | <b>597,394,569.00</b>   | <b>(1,190,807.00)</b>   |
|            | 0910010000  | Policy, Planning and General administrative services                | 596,203,762.00          | 597,394,569.00          | (1,190,807.00)          |
|            |             | <b>Grand Total</b>  | <b>5,228,747,895.00</b> | <b>4,071,295,209.10</b> | <b>1,157,452,685.90</b> |

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

Prepared By: MUHYMUNA ABDULLAH

Date: 30<sup>TH</sup> JUNE 2025

Reviewed By: CHRISTINE KUWABOJA

Date: 30<sup>TH</sup> JUNE 2025

Approved By: FADIAH WAJIA

Date: 30<sup>TH</sup> JUNE 2025



### Budget Execution by Heads and Programmes

Entity: 1184-State Department for Labour and Skills Development

Period: JUL-24 To JUN-25

| Head       | Program    | Description  | Approved Budget | Actual Payments | Variance       |
|------------|------------|--|-----------------|-----------------|----------------|
| 0000000000 |            | <b>Default Value ( Non-Departmental)</b>                     | 0.00            | (67,200.00)     | 67,200.00      |
|            | 0000000000 | Default - Non Programmatic                                   | 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            | (67,200.00)     | 67,200.00      |
| 1181000900 |            | <b>Trade Development - Field Services</b>                    | 0.00            | 0.00            | 0.00           |
|            | 0906000000 | Promotion of the Best Labour Practice                        | 0.00            | 0.00            | 0.00           |
| 1181001100 |            | <b>Trade Monitoring and Research</b>                         | 0.00            | 0.00            | 0.00           |
|            | 0907000000 | Manpower Development, Employment and Productivity Management | 0.00            | 0.00            | 0.00           |
| 1181001700 |            | <b>Tourism Services Headquarters</b>                         | 0.00            | 0.00            | 0.00           |
|            | 0907000000 | Manpower Development, Employment and Productivity Management | 0.00            | 0.00            | 0.00           |
| 1184000100 |            | <b>Headquarters Administrative services</b>                  | 483,623,278.00  | 482,152,815.80  | 1,470,462.20   |
|            | 0906000000 | Promotion of the Best Labour Practice                        | 0.00            | 0.00            | 0.00           |
|            | 0109000000 | Agribusiness and Information Management                      | 0.00            | 0.00            | 0.00           |
|            | 0910000000 | General Administration Planning and Support Services         | 483,623,278.00  | 482,152,815.80  | 1,470,462.20   |
|            | 0901000000 | Sports   | 0.00            | 0.00            | 0.00           |
|            | 0907000000 | Manpower Development, Employment and Productivity Management | 0.00            | 0.00            | 0.00           |
|            | 0905000000 | General Administration, Planning and Support Services        | 0.00            | 0.00            | 0.00           |
| 1184000200 |            | <b>Economic Planning Division</b>                            | 28,876,463.00   | 26,938,777.55   | 1,937,685.45   |
|            | 0906000000 | Promotion of the Best Labour Practice                        | 0.00            | 0.00            | 0.00           |
|            | 0910000000 | General Administration Planning and Support Services         | 28,876,463.00   | 26,938,777.55   | 1,937,685.45   |
|            | 0907000000 | Manpower Development, Employment and Productivity Management | 0.00            | 0.00            | 0.00           |
| 1184000300 |            | <b>Financial Management services</b>                         | 83,704,021.00   | 88,370,175.65   | (4,666,154.65) |
|            | 0906000000 | Promotion of the Best Labour Practice                        | 0.00            | 0.00            | 0.00           |
|            | 0910000000 | General Administration Planning and Support Services         | 83,704,021.00   | 88,370,175.65   | (4,666,154.65) |
| 1184000400 |            | <b>Diplomatic Mission Labour Attache? Geneva</b>             | 44,709,943.00   | 42,792,447.95   | 1,917,495.05   |
|            | 0906000000 | Promotion of the Best Labour Practice                        | 44,709,943.00   | 42,792,447.95   | 1,917,495.05   |
|            | 0910000000 | General Administration Planning and Support Services         | 0.00            | 0.00            | 0.00           |
| 1184000500 |            | <b>Office of the Labour Commissioner</b>                     | 256,430,407.00  | 264,121,125.65  | (7,690,718.65) |
|            | 0910000000 | General Administration Planning and Support Services         | 0.00            | 0.00            | 0.00           |
|            | 0906000000 | Promotion of the Best Labour Practice                        | 256,430,407.00  | 264,121,125.65  | (7,690,718.65) |
|            | 0907000000 | Manpower Development, Employment and Productivity Management | 0.00            | 0.00            | 0.00           |
| 1184000600 |            | <b>Labour Service Field Offices</b>                          | 139,047,739.00  | 137,008,022.05  | 2,039,716.95   |
|            | 0906000000 | Promotion of the Best Labour Practice                        | 139,047,739.00  | 137,008,022.05  | 2,039,716.95   |
| 1184000700 |            | <b>Productivity Center of Kenya</b>                          | 65,125,786.00   | 62,676,163.55   | 2,449,622.45   |
|            | 0907000000 | Manpower Development, Employment and Productivity Management | 65,125,786.00   | 62,676,163.55   | 2,449,622.45   |
|            | 0906000000 | Promotion of the Best Labour Practice                        | 0.00            | 0.00            | 0.00           |

|                   |            |  |                         |                         |                         |
|-------------------|------------|--|-------------------------|-------------------------|-------------------------|
|                   |            | Practice   |                         |                         |                         |
| <b>118400800</b>  |            | <b>Director of Occupational Health and Safety Services</b>   | <b>137,154,449.00</b>   | <b>142,777,651.55</b>   | <b>(5,623,202.55)</b>   |
|                   | 0906000000 | Promotion of the Best Labour Practice                        | 137,154,449.00          | 142,777,651.55          | (5,623,202.55)          |
|                   | 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                    |
| <b>118400900</b>  |            | <b>Occupational Health and Safety Field Services</b>         | <b>163,255,359.00</b>   | <b>169,134,227.55</b>   | <b>(5,878,868.55)</b>   |
|                   | 0906000000 | Promotion of the Best Labour Practice                        | 163,255,359.00          | 169,134,227.55          | (5,878,868.55)          |
|                   | 0907000000 | Manpower Development, Employment and Productivity Management | 0.00                    | 0.00                    | 0.00                    |
| <b>1184001000</b> |            | <b>National Employment Bureau</b>                            | <b>30,180,513.00</b>    | <b>28,309,340.00</b>    | <b>1,871,173.00</b>     |
|                   | 0906000000 | Promotion of the Best Labour Practice                        | 30,180,513.00           | 28,309,340.00           | 1,871,173.00            |
|                   | 0910000000 | General Administration Planning and Support Services         | 0.00                    | 0.00                    | 0.00                    |
|                   | 0907000000 | Manpower Development, Employment and Productivity Management | 0.00                    | 0.00                    | 0.00                    |
| <b>1184001100</b> |            | <b>National Employment Field Services</b>                    | <b>43,438,560.00</b>    | <b>40,626,495.10</b>    | <b>2,812,064.90</b>     |
|                   | 0907000000 | Manpower Development, Employment and Productivity Management | 0.00                    | 0.00                    | 0.00                    |
|                   | 0906000000 | Promotion of the Best Labour Practice                        | 43,438,560.00           | 40,626,495.10           | 2,812,064.90            |
| <b>1184001200</b> |            | <b>Manpower Planning Department</b>                          | <b>43,298,719.00</b>    | <b>39,701,868.45</b>    | <b>3,596,850.55</b>     |
|                   | 0907000000 | Manpower Development, Employment and Productivity Management | 43,298,719.00           | 39,701,868.45           | 3,596,850.55            |
| <b>1184001300</b> |            | <b>Manpower Development Department</b>                       | <b>31,467,614.00</b>    | <b>30,832,718.65</b>    | <b>634,895.35</b>       |
|                   | 0907000000 | Manpower Development, Employment and Productivity Management | 31,467,614.00           | 30,832,718.65           | 634,895.35              |
| <b>1184001400</b> |            | <b>Social Protection Secretariate</b>                        | <b>0.00</b>             | <b>0.00</b>             | <b>0.00</b>             |
|                   | 0910000000 | General Administration Planning and Support Services         | 0.00                    | 0.00                    | 0.00                    |
| <b>1184001500</b> |            | <b>Labour Consular Office (Qatar)</b>                        | <b>39,254,608.00</b>    | <b>24,964,552.80</b>    | <b>14,290,055.20</b>    |
|                   | 0906000000 | Promotion of the Best Labour Practice                        | 39,254,608.00           | 24,964,552.80           | 14,290,055.20           |
|                   | 0907000000 | Manpower Development, Employment and Productivity Management | 0.00                    | 0.00                    | 0.00                    |
| <b>1184001600</b> |            | <b>Labour Consular Office (Saudi Arabia)</b>                 | <b>35,289,799.00</b>    | <b>25,955,065.00</b>    | <b>9,334,734.00</b>     |
|                   | 0906000000 | Promotion of the Best Labour Practice                        | 35,289,799.00           | 25,955,065.00           | 9,334,734.00            |
|                   | 0907000000 | Manpower Development, Employment and Productivity Management | 0.00                    | 0.00                    | 0.00                    |
| <b>1184001700</b> |            | <b>National Employment Authority</b>                         | <b>412,210,000.00</b>   | <b>404,959,650.00</b>   | <b>7,250,350.00</b>     |
|                   | 0906000000 | Promotion of the Best Labour Practice                        | 412,210,000.00          | 404,959,650.00          | 7,250,350.00            |
|                   | 0907000000 | Manpower Development, Employment and Productivity Management | 0.00                    | 0.00                    | 0.00                    |
| <b>1184001800</b> |            |  | <b>34,444,239.00</b>    | <b>32,802,222.65</b>    | <b>1,642,016.35</b>     |
|                   | 0907000000 | Manpower Development, Employment and Productivity Management | 0.00                    | 0.00                    | 0.00                    |
|                   | 0906000000 | Promotion of the Best Labour Practice                        | 34,444,239.00           | 32,802,222.65           | 1,642,016.35            |
| <b>1184002000</b> |            |  | <b>2,472,000,000.00</b> | <b>1,397,603,084.35</b> | <b>1,074,396,915.65</b> |
|                   | 0907000000 | Manpower Development, Employment and Productivity Management | 2,472,000,000.00        | 1,397,603,084.35        | 1,074,396,915.65        |
| <b>1184002100</b> |            | <b>Headquarters Administrative Services</b>                  | <b>0.00</b>             | <b>0.00</b>             | <b>0.00</b>             |
|                   | 0910000000 | General Administration Planning and Support Services         | 0.00                    | 0.00                    | 0.00                    |
| <b>1184002300</b> |            | <b>Post Training Information Management</b>                  | <b>10,849,048.00</b>    | <b>7,497,163.65</b>     | <b>3,351,884.35</b>     |
|                   | 0910000000 | General Administration Planning and                          | 0.00                    | 0.00                    | 0.00                    |

|                   |            |   |                      |                      |                     |
|-------------------|------------|---|----------------------|----------------------|---------------------|
|                   |            | Support Services  |                      |                      |                     |
|                   | 0907000000 | Manpower Development, Employment and Productivity Management                  | 10,849,048.00        | 7,497,163.65         | 3,351,884.35        |
| <b>1184002400</b> |            | <b>Headquarters Financial Services</b>  | <b>0.00</b>          | <b>0.00</b>          | <b>0.00</b>         |
|                   | 0910000000 | General Administration Planning and Support Services                          | 0.00                 | 0.00                 | 0.00                |
| <b>1184002500</b> |            | <b>Central Planning &amp; Project Monitoring Unit</b>                         | <b>0.00</b>          | <b>0.00</b>          | <b>0.00</b>         |
|                   | 0910000000 | General Administration Planning and Support Services                          | 0.00                 | 0.00                 | 0.00                |
| <b>1184002600</b> |            | <b>Work Place Readiness Services</b>  | <b>16,378,645.00</b> | <b>13,152,178.85</b> | <b>3,226,466.15</b> |
|                   | 0907000000 | Manpower Development, Employment and Productivity Management                  | 16,378,645.00        | 13,152,178.85        | 3,226,466.15        |
|                   | 0910000000 | General Administration Planning and Support Services                          | 0.00                 | 0.00                 | 0.00                |
| <b>1184003000</b> |            | <b>Registrar of Trade Unions (RTU)</b>  | <b>19,798,705.00</b> | <b>14,200,019.80</b> | <b>5,598,685.20</b> |
|                   | 0906000000 | Promotion of the Best Labour Practice   | 19,798,705.00        | 14,200,019.80        | 5,598,685.20        |
| <b>1184100100</b> |            | <b>Construction of Meru County Labour offices</b>                             | <b>6,440,000.00</b>  | <b>(22,400.00)</b>   | <b>6,462,400.00</b> |
|                   | 0906000000 | Promotion of the Best Labour Practice   | 6,440,000.00         | (22,400.00)          | 6,462,400.00        |
| <b>1184100200</b> |            | <b>Reconstruction of county Labour Offices (Molo)</b>                         | <b>0.00</b>          | <b>0.00</b>          | <b>0.00</b>         |
|                   | 0906000000 | Promotion of the Best Labour Practice   | 0.00                 | 0.00                 | 0.00                |
| <b>1184100300</b> |            | <b>Construction of Occupational Safety &amp; Health-OSH-Institute-Phase I</b> | <b>45,000,000.00</b> | <b>44,999,993.40</b> | <b>6.60</b>         |
|                   | 0906000000 | Promotion of the Best Labour Practice   | 45,000,000.00        | 44,999,993.40        | 6.60                |
| <b>1184100400</b> |            | <b>Rehabilitation of Safety House in Nairobi</b>                              | <b>0.00</b>          | <b>0.00</b>          | <b>0.00</b>         |
|                   | 0906000000 | Promotion of the Best Labour Practice   | 0.00                 | 0.00                 | 0.00                |
| <b>1184100500</b> |            | <b>Establishment of National Labour Market Information System (LMIS)</b>      | <b>0.00</b>          | <b>(34,900.00)</b>   | <b>34,900.00</b>    |
|                   | 0910000000 | General Administration Planning and Support Services                          | 0.00                 | 0.00                 | 0.00                |
|                   | 0906000000 | Promotion of the Best Labour Practice   | 0.00                 | 0.00                 | 0.00                |
|                   | 0907000000 | Manpower Development, Employment and Productivity Management                  | 0.00                 | (34,900.00)          | 34,900.00           |
| <b>1184100600</b> |            | <b>Construction of National Employment Promotion centre Kabete</b>            | <b>0.00</b>          | <b>0.00</b>          | <b>0.00</b>         |
|                   | 0907000000 | Manpower Development, Employment and Productivity Management                  | 0.00                 | 0.00                 | 0.00                |
|                   | 0906000000 | Promotion of the Best Labour Practice   | 0.00                 | 0.00                 | 0.00                |
| <b>1184100700</b> |            | <b>Renovation of Kisumu Employment office</b>                                 | <b>0.00</b>          | <b>0.00</b>          | <b>0.00</b>         |
|                   | 0907000000 | Manpower Development, Employment and Productivity Management                  | 0.00                 | 0.00                 | 0.00                |
| <b>1184100800</b> |            | <b>Upgrading of Kisumu Industrial Training Centre (KITC)</b>                  | <b>7,000,000.00</b>  | <b>0.00</b>          | <b>7,000,000.00</b> |
|                   | 0910000000 | General Administration Planning and Support Services                          | 0.00                 | 0.00                 | 0.00                |
|                   | 0907000000 | Manpower Development, Employment and Productivity Management                  | 7,000,000.00         | 0.00                 | 7,000,000.00        |
| <b>1184100900</b> |            | <b>Upgrading of Mombasa Industrial Training Centres (MITC)</b>                | <b>0.00</b>          | <b>0.00</b>          | <b>0.00</b>         |
|                   | 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                |
| <b>1184101000</b> |            | <b>Upgrading of Kenya Technical Training Institute (KTTI)-Nairobi</b>         | <b>0.00</b>          | <b>0.00</b>          | <b>0.00</b>         |
|                   | 0910000000 | General Administration Planning and Support Services                          | 0.00                 | 0.00                 | 0.00                |
|                   | 0907000000 | Manpower Development, Employment and Productivity Management                  | 0.00                 | 0.00                 | 0.00                |

|            |            |  |                         |                         |                         |
|------------|------------|--|-------------------------|-------------------------|-------------------------|
| 1184101100 |            | <b>National Industrial and Vocational Training Centres NIVTC-Nairobi</b>   | 0.00                    | 0.00                    | 0.00                    |
|            | 0910000000 | General Administration Planning and Support Services                       | 0.00                    | 0.00                    | 0.00                    |
|            | 0907000000 | Manpower Development, Employment and Productivity Management               | 0.00                    | 0.00                    | 0.00                    |
| 1184101200 |            | <b>Upgrading of Technology Development Centre (TDC)-Athi River</b>         | 0.00                    | 0.00                    | 0.00                    |
|            | 0907000000 | Manpower Development, Employment and Productivity Management               | 0.00                    | 0.00                    | 0.00                    |
| 1184101300 |            | <b>ICT Office setup &amp; Partitioning at Productivity Centre of Kenya</b> | 0.00                    | 0.00                    | 0.00                    |
|            | 0907000000 | Manpower Development, Employment and Productivity Management               | 0.00                    | 0.00                    | 0.00                    |
| 1184101800 |            |  | 0.00                    | 0.00                    | 0.00                    |
|            | 0907000000 | Manpower Development, Employment and Productivity Management               | 0.00                    | 0.00                    | 0.00                    |
| 1184102400 |            | <b>Construction of modern employment office in Eldoret</b>                 | 0.00                    | 0.00                    | 0.00                    |
|            | 0907000000 | Manpower Development, Employment and Productivity Management               | 0.00                    | 0.00                    | 0.00                    |
| 1184102500 |            | <b>1184102501</b>  | 0.00                    | 0.00                    | 0.00                    |
|            | 0907000000 | Manpower Development, Employment and Productivity Management               | 0.00                    | 0.00                    | 0.00                    |
|            | 0910000000 | General Administration Planning and Support Services                       | 0.00                    | 0.00                    | 0.00                    |
| 1184102600 |            |  | 0.00                    | 0.00                    | 0.00                    |
|            | 0907000000 | Manpower Development, Employment and Productivity Management               | 0.00                    | 0.00                    | 0.00                    |
| 1184102800 |            |  | 0.00                    | 0.00                    | 0.00                    |
|            | 0906000000 | Promotion of the Best Labour Practice                                      | 0.00                    | 0.00                    | 0.00                    |
| 1184102900 |            |  | 0.00                    | 0.00                    | 0.00                    |
|            | 0907000000 | Manpower Development, Employment and Productivity Management               | 0.00                    | 0.00                    | 0.00                    |
| 1184103000 |            | <b>National Youth Opportunities Towards Advancement (NYOTA) Project</b>    | 579,770,000.00          | 549,843,949.10          | 29,926,050.90           |
|            | 0907000000 | Manpower Development, Employment and Productivity Management               | 579,770,000.00          | 549,843,949.10          | 29,926,050.90           |
|            |            | <b>Grand Total</b>   | <b>5,228,747,895.00</b> | <b>4,071,295,209.10</b> | <b>1,157,452,685.90</b> |

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

Prepared By: MEYMUNA ABDULLAH

Date: 30<sup>TH</sup> JUNE 2025

Reviewed By: CHEMUNO KWANGISA

Date: 30<sup>TH</sup> JUNE 2025

Approved By: FADAH MAWA

Date: 30<sup>TH</sup> JUNE 2025



## NOTES TO THE FINANCIAL STATEMENTS

Entity: 1184-State Department for Labour and Skills  
Development  
Current Period: JUL-24 To JUN-25  
Compare With: JUL-23 To JUN-24

### 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            |
| <b>TOTAL</b>                                  |           | <b>0.00</b>    | <b>0.00</b>     |

### 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            |
| <b>TOTAL</b>  | 1210400   | <b>0.00</b>    | <b>0.00</b>     |

### 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            |
| <b>TOTAL</b>                            |           | <b>0.00</b>    | <b>0.00</b>     |

### 4 Exchequer releases

| Item Description                                | Item Code | Current Period          | Previous Period         |
|---|-----------|-------------------------|-------------------------|
|   |           | Kshs                    | Kshs                    |
| Exchequer Releases/ Provisioning Account for Q1 | 9910201   | 224,865,543.65          | 449,175,745.70          |
| Exchequer Releases/ Provisioning Account for Q2 | 9910201   | 469,116,036.70          | 720,866,190.10          |
| Exchequer Releases/ Provisioning Account for Q3 | 9910201   | 433,985,590.50          | 325,480,263.35          |
| Exchequer Releases/ Provisioning Account for Q4 | 9910201   | 1,404,813,267.90        | 1,054,614,138.15        |
| <b>TOTAL</b>                                    |           | <b>2,532,780,438.75</b> | <b>2,550,136,337.30</b> |

### 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            |
| <b>TOTAL</b>   |           | <b>0.00</b>    | <b>0.00</b>     |

### 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 |
|-------------------------------|-----------|----------------|-----------------|
| Domestic Currency and Deposit | 5110600   | 0.00           | 0.00            |
| <b>TOTAL</b>                  |           | 0.00           | 0.00            |

**7 Proceeds from Foreign Borrowings**

| Item Description                                 | Item Code | Current Period | Previous Period |
|--|-----------|----------------|-----------------|
|  |           | Kshs           | Kshs            |
| Foreign Borrowings - Drawdowns through Exchequer | 5120100   | 0.00           | 0.00            |
| Foreign Borrowing-Direct Payments                | 5120200   | 0.00           | 0.00            |
| Foreign Currency and Foreign Deposits            | 5120300   | 0.00           | 0.00            |
| Other Foreign Accounts Payable                   | 5120400   | 0.00           | 0.00            |
| <b>TOTAL</b>                                     |           | 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   | 6,100,000.00   | 3,480,000.00    |
| 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            |
| <b>TOTAL</b>   |           | 6,100,000.00   | 3,480,000.00    |

**9 Reimbursements and Refunds**

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

**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            |
| <b>TOTAL</b>               |           | <b>0.00</b>    | <b>0.00</b>     |

**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   | 192,749,650.00   | 161,750,000.00   |
| Administrative Fees and Charges collected as AIA               | 1420300   | 1,258,724,382.35 | 1,247,866,719.30 |
| 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             | 10,000.00        |
| Fines, Penalties, Forfeitures and other Charges                | 1430100   | 0.00             | 0.00             |
| Current Grants from International NGOs paid through Exchequer  | 1440100   | 0.00             | 0.00             |
| Capital Grants from International NGOs paid through Exchequer  | 1440200   | 0.00             | 0.00             |
| Current Grants from International NGOs collected as AIA        | 1440300   | 0.00             | 0.00             |
| Capital Grants from International NGOs collected as AIA        | 1440400   | 0.00             | 0.00             |
| Other Voluntary Transfers for Current purposes                 | 1440500   | 0.00             | 0.00             |
| Other Voluntary Transfers for Capital purposes                 | 1440600   | 0.00             | 0.00             |
| Paid to Exchequer  | 1450100   | 141,824,532.00   | 14,793,945.00    |
| 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             |

| Item Description                         | Item Code | Current Period   | Previous Period  |
|--|-----------|------------------|------------------|
| Vehicle Parking Fees                     | 1550200   | 0.00             | 0.00             |
| Housing                                  | 1560100   | 0.00             | 0.00             |
| Social Premises Use Charges              | 1560200   | 0.00             | 0.00             |
| School Fees                              | 1570100   | 0.00             | 0.00             |
| Other Education-Related Fees             | 1570200   | 0.00             | 0.00             |
| Other Education Revenues                 | 1570300   | 0.00             | 0.00             |
| Public Health Services                   | 1580100   | 0.00             | 0.00             |
| 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             |
| <b>TOTAL</b>                             |           | 1,593,298,564.35 | 1,424,420,664.30 |

## 12 Compensation of Employees

| Item Description  | Item Code | Current Period | Previous Period |
|---|-----------|----------------|-----------------|
|   |           | Kshs           | Kshs            |
| Basic Salaries - Permanent Employees                                  | 2110100   | 537,367,278.40 | 479,788,776.75  |
| Basic Wages - Temporary Employees                                     | 2110200   | 15,770,737.70  | 25,156,448.00   |
| Personal Allowances paid as part of Salary                            | 2110300   | 409,292,582.00 | 378,467,348.20  |
| Personal Allowances paid as Reimbursements                            | 2110400   | 8,926,850.00   | 8,188,758.00    |
| Personal Allowances provided in Kind                                  | 2110500   | 0.00           | 0.00            |
| Employer Contributions to Compulsory National Social Security Schemes | 2120100   | 0.00           | 0.00            |
| Employer Contributions to Compulsory Health Insurance Schemes         | 2120200   | 6,879,687.00   | 5,008,156.00    |
| Social Benefit Schemes Outside Government                             | 2120300   | 0.00           | 0.00            |
| <b>TOTAL</b>  |           | 978,237,135.10 | 896,609,486.95  |

## 13 Use of goods and Services

| Item Description  | Item Code | Current Period | Previous Period |
|---|-----------|----------------|-----------------|
|   |           | Kshs           | Kshs            |
| Utilities, Supplies and Services                                | 2210100   | 20,675,803.80  | 18,200,192.25   |
| Communication, Supplies and Services                            | 2210200   | 7,943,610.00   | 19,664,600.00   |
| Domestic Travel and Subsistence, and Other Transportation Costs | 2210300   | 199,270,830.20 | 182,763,744.75  |
| Foreign Travel and Subsistence, and other transportation costs  | 2210400   | 211,574,018.65 | 109,460,303.35  |
| Printing, Advertising and Information Supplies and Services     | 2210500   | 6,505,201.60   | 4,582,521.25    |
| Rentals of Produced Assets                                      | 2210600   | 244,907,746.00 | 274,316,522.65  |
| Training Expenses   | 2210700   | 17,709,690.00  | 39,351,274.00   |
| Hospitality Supplies and Servi                                  | 2210800   | 79,461,315.20  | 118,422,608.10  |
| Insurance Costs   | 2210900   | 831,500.00     | 831,499.00      |
| Specialised Materials and Supp                                  | 2211000   | 5,222,819.00   | 4,462,936.30    |
| Office and General Supplies and Services                        | 2211100   | 12,708,776.40  | 21,293,689.95   |
| Fuel Oil and Lubricants   | 2211200   | 14,409,786.80  | 23,592,618.75   |
| Other Operating Expenses  | 2211300   | 23,318,173.65  | 50,405,616.50   |
| Routine Maintenance - Vehicles                                  | 2220100   | 4,619,044.05   | 9,803,756.05    |
| Routine Maintenance - Other Assets                              | 2220200   | 2,860,102.60   | 6,951,909.20    |
| Exchange Rate Losses  | 2230100   | 0.00           | 0.00            |
| <b>TOTAL</b>  |           | 852,018,417.95 | 884,103,792.10  |

## 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            |
| <b>TOTAL</b>                     |           | 0.00           | 0.00            |

## 15 Transfers to Other Government Units

| Item Description   | Item Code | Current Period   | Previous Period  |
|--|-----------|------------------|------------------|
|  |           | Kshs             | Kshs             |
| Current Grants to Government Agencies and other Levels of Government | 2630100   | 1,802,562,734.35 | 1,976,854,190.30 |

| Item Description   | Item Code | Current Period          | Previous Period         |
|--|-----------|-------------------------|-------------------------|
| Capital Grants to Government Agencies and other Levels of Government | 2630200   | 383,543,781.30          | 15,000,000.00           |
| Other Current Transfers, Grants and Subsidies                        | 2640400   | 0.00                    | 0.00                    |
| Other Capital Grants and Trans                                       | 2640500   | 0.00                    | 0.00                    |
| <b>TOTAL</b>   |           | <b>2,186,106,515.65</b> | <b>1,991,854,190.30</b> |

**16 Other Grants and Transfers**

| Item Description  | Item Code | Current Period      | Previous Period     |
|---|-----------|---------------------|---------------------|
|   |           | Kshs                | Kshs                |
| Grants and Transfers to Foreign Governments   | 2610100   | 0.00                | 0.00                |
| Membership Fees and Dues and Subscriptions to International Organizations             | 2620100   | 0.00                | 0.00                |
| Membership Fees and Dues and Subscriptions to International Organizations (Continued) | 2620200   | 0.00                | 0.00                |
| Scholarships and other Educational Benefits   | 2640100   | 5,540,000.00        | 5,540,000.00        |
| 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                |
| <b>TOTAL</b>  |           | <b>5,540,000.00</b> | <b>5,540,000.00</b> |

**17 Social Security Benefits**

| Item Description                                    | Item Code | Current Period    | Previous Period |
|---|-----------|-------------------|-----------------|
|   |           | Kshs              | Kshs            |
| Government Pension and Retirement Benefits          | 2710100   | 952,847.00        | 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            |
| Refund of Contributions to WCPS and other Ex-Gratia | 2720200   | 0.00              | 0.00            |
| <b>TOTAL</b>  |           | <b>952,847.00</b> | <b>0.00</b>     |

**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   | 44,977,593.40        | 139,355,591.20        |
| Refurbishment of Buildings   | 3110300   | 0.00                 | 5,020,000.00          |
| Construction of Roads  | 3110400   | 0.00                 | 0.00                  |
| Construction and Civil Works   | 3110500   | 0.00                 | 0.00                  |
| Overhaul and Refurbishment of Construction and Civil Works                         | 3110600   | 0.00                 | 0.00                  |
| Purchase of Vehicles and Other Transport Equipment                                 | 3110700   | 0.00                 | 0.00                  |
| Overhaul of Vehicles and Other Transport Equipment                                 | 3110800   | 0.00                 | 0.00                  |
| Purchase of Household Furniture and Institutional Equipment                        | 3110900   | 0.00                 | 100,000.00            |
| Purchase of Office Furniture and General Equipment                                 | 3111000   | 308,792.00           | 10,318,353.00         |
| Purchase of Specialised Plant, Equipment and Machinery                             | 3111100   | 3,153,908.00         | 5,142,740.00          |
| Rehabilitation and Renovation of Plant, Machinery and Equipment                    | 3111200   | 0.00                 | 0.00                  |
| Purchase of Certified Seeds, Breeding Stock and Live Animals                       | 3111300   | 0.00                 | 0.00                  |
| Research, Feasibility Studies, Project Preparation and Design, Project Supervision | 3111400   | 0.00                 | 8,368,047.00          |
| Rehabilitation of Civil Works  | 3111500   | 0.00                 | 0.00                  |
| Purchase of Specialised Plant  | 3112200   | 0.00                 | 0.00                  |
| Acquisition of Strategic Stocks  | 3120100   | 0.00                 | 0.00                  |
| Acquisition of Other Inventori   | 3120200   | 0.00                 | 0.00                  |
| Acquisition of Land  | 3130100   | 0.00                 | 0.00                  |
| Acquisition of Other Intangible Assets   | 3130200   | 0.00                 | 0.00                  |
| Domestic Lending and On-lending  | 4110000   | 0.00                 | 0.00                  |
| Domestic Equity Participation  | 4120000   | 0.00                 | 0.00                  |
| Other Domestic Accounts Receivable   | 4130000   | 0.00                 | 0.00                  |
| Foreign Lending and On- Lending  | 4140000   | 0.00                 | 0.00                  |
| Foreign Equity Participation   | 4150000   | 0.00                 | 0.00                  |
| Other Foreign Accounts Receivable  | 4160000   | 0.00                 | 0.00                  |
| <b>TOTAL</b>   |           | <b>48,440,293.40</b> | <b>168,304,731.20</b> |

**19 Finance Costs, including Loan Interest**

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

**20 Repayment of Principal on Domestic and Foreign Borrowing**

| Item Description  | Item Code | Current Period | Previous Period |
|---|-----------|----------------|-----------------|
|   |           | Kshs           | Kshs            |
| Repayments on Borrowings from General Government  | 5510100   | 0.00           | 0.00            |
| Repayments on Borrowings from Monetary Authorities (Central Bank)                       | 5510200   | 0.00           | 0.00            |
| Repayments on Borrowings from Other Domestic Depository Corporations (Commercial Banks) | 5510300   | 0.00           | 0.00            |
| Repayments on Borrowings from Other Domestic Financial Institutions                     | 5510400   | 0.00           | 0.00            |
| Repayments on Borrowings from Other Domestic Creditors                                  | 5510500   | 0.00           | 0.00            |
| Principal Repayments on Foreign Borrowing   | 5510600   | 0.00           | 0.00            |
| Principal Repayments on Guaranteed Debt Taken over by Government                        | 5520000   | 0.00           | 0.00            |
| Principal Repayments on Guaranteed Domestic Debt Taken over by Government               | 5520100   | 0.00           | 0.00            |
| Principal Repayments on Guaranteed Foreign Debt Taken over by Government                | 5520200   | 0.00           | 0.00            |
| Repayments on Borrowings from Other Domestic Creditors                                  | 5610000   | 0.00           | 0.00            |
| Repayments on Borrowings from Other Domestic Creditors - Private Enterprises            | 5610500   | 0.00           | 0.00            |
|   | 5620000   | 0.00           | 0.00            |
| Repayments on Borrowings from Other Domestic Creditors - Public Enterprises             | 5620100   | 0.00           | 0.00            |
| <b>TOTAL</b>  |           | 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            |
| <b>TOTAL</b>  |           | 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   | 346,406.00     | 18,854,835.30   |
| Development Bank Accounts                           | 6540000   | 33,428,268.10  | 154,964.00      |
| Deposit Bank Account                                | 6550000   | 24,092,371.25  | 22,832,279.00   |
| Project Specific Bank Accounts                      | 6570000   | 0.00           | 0.00            |
| Foreign Currency and Foreign D                      | 6590101   | 0.00           | 0.00            |
| Foreign Currency and Foreign D                      | 6590203   | 0.00           | 0.00            |
| <b>TOTAL</b>  |           | 57,867,045.35  | 41,842,078.30   |

**22B Cash Balances**

| Item Description               | Item Code | Current Period | Previous Period |
|--------------------------------|-----------|----------------|-----------------|
|                                |           | Kshs           | Kshs            |
| Cash in Hand                   | 6580000   | 0.00           | 0.00            |
| Foreign Currency and Foreign D | 6590201   | 0.00           | 0.00            |
| <b>TOTAL</b>                   |           | 0.00           | 0.00            |

**23 Accounts Receivables - Outstanding Imprest and Clearance Accounts**

| Item Description               | Item Code | Current Period       | Previous Period      |
|--------------------------------|-----------|----------------------|----------------------|
|                                |           | Kshs                 | Kshs                 |
| Domestic Debtors & Advances    | 6710000   | 0.00                 | 0.00                 |
| Debtors & Advances - Govt Owne | 6720000   | 0.00                 | 0.00                 |
| Foreign Debtors & Advances     | 6730000   | 0.00                 | 0.00                 |
| Other Debtors & Pre-payments   | 6740000   | 0.00                 | 0.00                 |
| Government Imprests            | 6760000   | 0.00                 | 0.00                 |
| Agency Accounts                | 6770000   | 0.00                 | 0.00                 |
| Suspense & Clearance Account   | 6780000   | 40,503,601.85        | 13,394,481.80        |
| Other Current Assets (System r | 6790000   | 0.00                 | 0.00                 |
| <b>TOTAL</b>                   |           | <b>40,503,601.85</b> | <b>13,394,481.80</b> |

#### 24. ACCOUNTS PAYABLE

| Item Description                 | Item code | Current Period       | Previous Period      |
|----------------------------------|-----------|----------------------|----------------------|
|                                  |           | Kshs                 | Kshs                 |
| Deposits                         | 7310000   | 24,092,371.25        | 22,832,279.00        |
| Withholding Taxes                | 7380000   | 0.00                 | 0.00                 |
| System Required Liabilities A/cs | 7390000   | 0.25                 | 0.00                 |
| Other Liabilities                | 7320000   | 0.00                 | 0.00                 |
| <b>TOTAL</b>                     |           | <b>24,092,371.50</b> | <b>22,832,279.00</b> |

#### 25. FUND BALANCES BROUGHT FORWARD

| Item Description   | Item Code | Current Period       | Previous Period      |
|--|-----------|----------------------|----------------------|
|  |           | Kshs                 | Kshs                 |
| Opening Balance Bank   | 22A       | 41,842,078.30        | 72,572,698.50        |
| Opening Balance Cash   | 22B       | 0.00                 | 0.00                 |
| Opening Balance Receivables - Imprest and Clearance Accounts | 23        | 13,394,481.80        | 4,992,113.00         |
| Opening Balance - Deposits                                   | 24        | (22,832,279.00)      | (56,233,912.15)      |
| <b>TOTAL</b>   |           | <b>32,404,281.10</b> | <b>21,330,899.35</b> |

#### 26. PRIOR YEAR ADJUSTMENTS

| Item Description     | Item Code | Current Period       | Previous Period      |
|----------------------|-----------|----------------------|----------------------|
|                      |           | Kshs                 | Kshs                 |
| Exchequer Provisions | 9910200   | 19,009,799.40        | 20,551,419.30        |
| County Transfers     | 9910300   | 0.00                 | 0.00                 |
| <b>TOTAL</b>         |           | <b>19,009,799.40</b> | <b>20,551,419.30</b> |



### Trial Balance Comparison Report

Entity: 1184-State Department for Labour and Skills Development

Current Period: JUL-24 To JUN-25

Compare With: JUL-23 To ADJ2-24

| Account No and Description  | Current Period        |                        | Previous period       |                        |
|---|-----------------------|------------------------|-----------------------|------------------------|
|   | Debit Balance<br>Kshs | Credit Balance<br>Kshs | Debit Balance<br>Kshs | Credit Balance<br>Kshs |
| 1420215 Registration of Societies   | 0.00                  | 192,749,650.00         | 0.00                  | 161,750,000.00         |
| 1420200 Administrative Fees and Charges                                       | 0.00                  | 192,749,650.00         | 0.00                  | 161,750,000.00         |
| 1420304 Registration of Trade Unions  | 0.00                  | 2,945,830.00           | 0.00                  | 1,309,880.00           |
| 1420309 Registration of Societies   | 0.00                  | 0.00                   | 0.00                  | 0.00                   |
| 1420310 Examination and Tuition Fees  | 0.00                  | 591,303,302.35         | 0.00                  | 587,614,189.30         |
| 1420342 Training Levy   | 0.00                  | 648,700,000.00         | 0.00                  | 648,700,000.00         |
| 1420399 Receipts from Administrative Fees and Charges                         | 0.00                  | 15,775,250.00          | 0.00                  | 10,242,650.00          |
| 1420300 Administrative Fees and Charges collected as AIA                      | 0.00                  | 1,258,724,382.35       | 0.00                  | 1,247,866,719.30       |
| 1420601 Sale of Tender Documents  | 0.00                  | 0.00                   | 0.00                  | 10,000.00              |
| 1420600 Receipts from Sale of Incidental Goods                                | 0.00                  | 0.00                   | 0.00                  | 10,000.00              |
| 1420000 Sales of Goods and Services   | 0.00                  | 1,451,474,032.35       | 0.00                  | 1,409,626,719.30       |
| 1450101 Sundry Revenue  | 0.00                  | 140,341,000.00         | 0.00                  | 12,215,257.00          |
| 1450199 Receipts not classified elsewhere classified                          | 0.00                  | 1,483,532.00           | 0.00                  | 2,578,688.00           |
| 1450100 Paid to Exchequer   | 0.00                  | 141,824,532.00         | 0.00                  | 14,793,945.00          |
| 1450000 Other Receipts Not Elsewhere Classified                               | 0.00                  | 141,824,532.00         | 0.00                  | 14,793,945.00          |
| 2110101 Basic Salaries - Civil Service  | 537,367,278.40        | 0.00                   | 479,788,776.75        | 0.00                   |
| 2110100 Basic Salaries - Permanent Employees                                  | 537,367,278.40        | 0.00                   | 479,788,776.75        | 0.00                   |
| 2110201 Contractual Employees   | 15,770,737.70         | 0.00                   | 25,156,448.00         | 0.00                   |
| 2110200 Basic Wages - Temporary Employees                                     | 15,770,737.70         | 0.00                   | 25,156,448.00         | 0.00                   |
| 2110301 House Allowance   | 276,319,172.60        | 0.00                   | 224,152,453.95        | 0.00                   |
| 2110306 Foreign Service Allowance (Overseas Addition)                         | 43,906,781.50         | 0.00                   | 50,789,072.25         | 0.00                   |
| 2110307 Hardship Allowance  | 0.00                  | 0.00                   | 853,800.00            | 0.00                   |
| 2110309 Special Duty Allowance  | 1,705,652.50          | 0.00                   | 5,905,694.60          | 0.00                   |
| 2110310 Top-up Allowance  | 0.00                  | 0.00                   | 0.00                  | 0.00                   |
| 2110311 Transfer Allowance  | 615,650.00            | 0.00                   | 3,144,240.00          | 0.00                   |
| 2110312 Responsibility Allowance  | 2,847,885.00          | 0.00                   | 4,490,529.00          | 0.00                   |
| 2110313 Entertainment Allowance   | 210,000.00            | 0.00                   | 410,800.00            | 0.00                   |
| 2110314 Transport Allowance   | 54,215,374.75         | 0.00                   | 63,857,893.55         | 0.00                   |
| 2110315 Extreneous Allowance  | 10,396,191.80         | 0.00                   | 4,612,981.65          | 0.00                   |
| 2110317 Domestic Servant Allowance  | 536,672.85            | 0.00                   | 1,091,800.00          | 0.00                   |
| 2110318 Non Practising Allowance  | 14,188,500.00         | 0.00                   | 8,457,622.00          | 0.00                   |
| 2110320 Leave Allowance   | 667,000.00            | 0.00                   | 6,355,661.20          | 0.00                   |
| 2110322 Risk Allowance  | 3,683,701.00          | 0.00                   | 636,800.00            | 0.00                   |
| 2110327 Ministerial Allowance   | 0.00                  | 0.00                   | 3,708,000.00          | 0.00                   |
| 2110336 Car Purchase Allowance  | 0.00                  | 0.00                   | 0.00                  | 0.00                   |
| 2110300 Personal Allowances paid as part of Salary                            | 409,292,582.00        | 0.00                   | 378,467,348.20        | 0.00                   |
| 2110401 Refund of Medical Expenses - Outpatient                               | 2,944,150.00          | 0.00                   | 2,206,058.00          | 0.00                   |
| 2110402 Refund of Medical Expenses - Inpatient                                | 4,982,700.00          | 0.00                   | 4,982,700.00          | 0.00                   |
| 2110403 Refund of Medical Expenses - Ex-Gratia                                | 1,000,000.00          | 0.00                   | 1,000,000.00          | 0.00                   |
| 2110400 Personal Allowances paid as Reimbursements                            | 8,926,850.00          | 0.00                   | 8,188,758.00          | 0.00                   |
| 2110000 Wages and Salary Contributions  | 971,357,448.10        | 0.00                   | 891,601,330.95        | 0.00                   |
| 2120201 Employer Contributions to National Social and Health Insurance Scheme | 6,879,687.00          | 0.00                   | 5,008,156.00          | 0.00                   |
| 2120200 Employer Contributions to Compulsory Health Insurance Schemes         | 6,879,687.00          | 0.00                   | 5,008,156.00          | 0.00                   |
| 2120000 Social Contributions  | 6,879,687.00          | 0.00                   | 5,008,156.00          | 0.00                   |
| 2210101 Electricity   | 10,991,800.80         | 0.00                   | 8,515,635.00          | 0.00                   |
| 2210102 Water and Sewerage Charges  | 8,622,253.00          | 0.00                   | 8,622,807.75          | 0.00                   |
| 2210103 Gas expenses  | 1,061,750.00          | 0.00                   | 1,061,749.50          | 0.00                   |
| 2210100 Utilities, Supplies and Services                                      | 20,675,803.80         | 0.00                   | 18,200,192.25         | 0.00                   |
| 2210201 Telephone, Telex, Facsimile and Mobile Phone Services                 | 6,659,672.00          | 0.00                   | 16,123,469.00         | 0.00                   |
| 2210202 Internet Connections  | 821,274.00            | 0.00                   | 2,115,092.00          | 0.00                   |
| 2210203 Courier & Postal Services   | 462,664.00            | 0.00                   | 1,426,039.00          | 0.00                   |

| Account No and Description  | Current Period |                | Previous period |                |
|---|----------------|----------------|-----------------|----------------|
|   | Debit Balance  | Credit Balance | Debit Balance   | Credit Balance |
| 2210200 Communication, Supplies and Services                                  | 7,943,610.00   | 0.00           | 19,664,600.00   | 0.00           |
| 2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)       | 47,507,602.00  | 0.00           | 71,374,731.50   | 0.00           |
| 2210302 Accommodation - Domestic Travel                                       | 70,954,957.00  | 0.00           | 24,273,547.20   | 0.00           |
| 2210303 Daily Subsistence Allowance   | 71,975,539.20  | 0.00           | 86,195,015.05   | 0.00           |
| 2210304 Sundry Items (e.g. airport tax, taxis, etc?)                          | 8,832,732.00   | 0.00           | 920,451.00      | 0.00           |
| 2210307 Passage & Transfer Expenses   | 0.00           | 0.00           | 0.00            | 0.00           |
| 2210309 Field Allowance   | 0.00           | 0.00           | 0.00            | 0.00           |
| 2210300 Domestic Travel and Subsistence, and Other Transportation Costs       | 199,270,830.20 | 0.00           | 182,763,744.75  | 0.00           |
| 2210401 Travel Costs (airlines, bus, railway, etc.)                           | 81,305,770.40  | 0.00           | 35,727,548.30   | 0.00           |
| 2210402 Accommodation   | 26,368,709.75  | 0.00           | 9,537,417.25    | 0.00           |
| 2210403 Daily Subsistence Allowance   | 99,198,593.50  | 0.00           | 63,299,037.80   | 0.00           |
| 2210404 Sundry Items (e.g. airport tax, taxis, etc?)                          | 4,700,945.00   | 0.00           | 896,300.00      | 0.00           |
| 2210405 Shipment of Personal and Household Effects                            | 0.00           | 0.00           | 0.00            | 0.00           |
| 2210400 Foreign Travel and Subsistence, and other transportation costs        | 211,574,018.65 | 0.00           | 109,460,303.35  | 0.00           |
| 2210502 Publishing & Printing Services  | 3,201,011.60   | 0.00           | 1,035,806.25    | 0.00           |
| 2210503 Subscriptions to Newspapers, Magazines and Periodicals                | 591,140.00     | 0.00           | 1,111,200.00    | 0.00           |
| 2210504 Advertising, Awareness and Publicity Campaigns                        | 2,611,350.00   | 0.00           | 2,435,515.00    | 0.00           |
| 2210505 Trade Shows and Exhibitions   | 101,700.00     | 0.00           | 0.00            | 0.00           |
| 2210506 Purchase of Curios  | 0.00           | 0.00           | 0.00            | 0.00           |
| 2210500 Printing, Advertising and Information Supplies and Services           | 6,505,201.60   | 0.00           | 4,582,521.25    | 0.00           |
| 2210602 Payment of Rents and Rates - Residential                              | 26,282,920.00  | 0.00           | 26,283,100.00   | 0.00           |
| 2210603 Rents and Rates - Non-Residential                                     | 218,624,826.00 | 0.00           | 248,033,422.65  | 0.00           |
| 2210600 Rentals of Produced Assets  | 244,907,746.00 | 0.00           | 274,316,522.65  | 0.00           |
| 2210701 Travel Allowance  | 2,919,632.00   | 0.00           | 17,848,516.00   | 0.00           |
| 2210702 Remuneration of Instructors and Contract Based Training Services      | 265,000.00     | 0.00           | 399,260.00      | 0.00           |
| 2210703 Production and Printing of Training Materials                         | 3,074,800.00   | 0.00           | 237,000.00      | 0.00           |
| 2210704 Hire of Training Facilities and Equipment                             | 1,284,400.00   | 0.00           | 21,800.00       | 0.00           |
| 2210705 Field Training Attachments  | 325,800.00     | 0.00           | 0.00            | 0.00           |
| 2210706 Book Allowance  | 0.00           | 0.00           | 0.00            | 0.00           |
| 2210707 Project Allowance   | 0.00           | 0.00           | 0.00            | 0.00           |
| 2210708 Trainer Allowance   | 312,400.00     | 0.00           | 499,900.00      | 0.00           |
| 2210709 Research Allowance  | 99,900.00      | 0.00           | 37,800.00       | 0.00           |
| 2210710 Accommodation Allowance   | 548,900.00     | 0.00           | 1,408,500.00    | 0.00           |
| 2210711 Tuition Fees Allowance  | 8,724,258.00   | 0.00           | 18,698,498.00   | 0.00           |
| 2210712 Trainee Allowance   | 154,600.00     | 0.00           | 200,000.00      | 0.00           |
| 2210700 Training Expenses   | 17,709,690.00  | 0.00           | 39,351,274.00   | 0.00           |
| 2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks | 22,781,871.00  | 0.00           | 39,207,970.50   | 0.00           |
| 2210802 Boards, Committees, Conferences and Seminars                          | 52,461,494.20  | 0.00           | 73,646,182.60   | 0.00           |
| 2210805 National Celebrations   | 56,600.00      | 0.00           | 270,000.00      | 0.00           |
| 2210808 Purchase of Coffins   | 0.00           | 0.00           | 199,500.00      | 0.00           |
| 2210809 Board Allowance   | 4,161,350.00   | 0.00           | 5,098,955.00    | 0.00           |
| 2210800 Hospitality Supplies and Servi  | 79,461,315.20  | 0.00           | 118,422,608.10  | 0.00           |
| 2210903 Plant, Equipment and Machinery Insurance                              | 378,000.00     | 0.00           | 378,000.00      | 0.00           |
| 2210904 Motor Vehicle Insurance   | 453,500.00     | 0.00           | 453,499.00      | 0.00           |
| 2210900 Insurance Costs   | 831,500.00     | 0.00           | 831,499.00      | 0.00           |
| 2211001 Medical Drugs   | 90,000.00      | 0.00           | 250,000.00      | 0.00           |
| 2211002 Dressings and Other Non-Pharmaceutical Medical Items                  | 98,000.00      | 0.00           | 100,000.00      | 0.00           |
| 2211004 Fungicides, Insecticides and Sprays                                   | 0.00           | 0.00           | 0.00            | 0.00           |
| 2211005 Chemicals and Industrial Gases  | 83,600.00      | 0.00           | 100,000.00      | 0.00           |
| 2211006 Purchase of Workshop Tools, Spares and Small Equipment                | 0.00           | 0.00           | 0.00            | 0.00           |
| 2211008 Laboratory Materials, Supplies and Small Equipment                    | 1,547,300.00   | 0.00           | 1,334,240.00    | 0.00           |
| 2211009 Education and Library Supplies  | 958,219.00     | 0.00           | 690,500.00      | 0.00           |
| 2211011 Purchase/Production of Photographic and Audio-Visual Materials        | 678,850.00     | 0.00           | 227,000.00      | 0.00           |
| 2211016 Purchase of Uniforms and Clothing - Staff                             | 1,384,250.00   | 0.00           | 1,361,196.30    | 0.00           |

| Account No and Description   | Current Period          |                | Previous period         |                |
|--|-------------------------|----------------|-------------------------|----------------|
|  | Debit Balance           | Credit Balance | Debit Balance           | Credit Balance |
| 2211020 Uniform and Clothing Allowances  | 0.00                    | 0.00           | 0.00                    | 0.00           |
| 2211021 Purchase of Bedding and Linen  | 300,000.00              | 0.00           | 300,000.00              | 0.00           |
| 2211023 Supplies for Production  | 0.00                    | 0.00           | 0.00                    | 0.00           |
| 2211029 Purchase of Safety Gear  | 82,600.00               | 0.00           | 100,000.00              | 0.00           |
| 2211000 Specialised Materials and Supp   | 5,222,819.00            | 0.00           | 4,462,936.30            | 0.00           |
| 2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)             | 8,579,426.00            | 0.00           | 13,570,778.30           | 0.00           |
| 2211102 Supplies and Accessories for Computers and Printers                                      | 3,800,923.40            | 0.00           | 7,091,302.15            | 0.00           |
| 2211103 Sanitary and Cleaning Materials, Supplies and Services                                   | 328,427.00              | 0.00           | 631,609.50              | 0.00           |
| 2211100 Office and General Supplies and Services   | 12,708,776.40           | 0.00           | 21,293,689.95           | 0.00           |
| 2211201 Refined Fuels and Lubricants for Transport   | 14,259,786.80           | 0.00           | 23,392,618.75           | 0.00           |
| 2211204 Other Fuels (wood, charcoal, cooking gas etc?)   | 150,000.00              | 0.00           | 200,000.00              | 0.00           |
| 2211200 Fuel Oil and Lubricants  | 14,409,786.80           | 0.00           | 23,592,618.75           | 0.00           |
| 2211301 Bank Service Commission and Charges  | 254,796.00              | 0.00           | 269,402.75              | 0.00           |
| 2211305 Contracted Guards and Cleaning Services  | 17,019,477.65           | 0.00           | 17,299,744.20           | 0.00           |
| 2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies                 | 0.00                    | 0.00           | 348,340.00              | 0.00           |
| 2211307 Transport Costs and Charges ( freight, loading/unloading, clearing and shipping charges) | 250,000.00              | 0.00           | 250,000.00              | 0.00           |
| 2211308 Legal Dues/fees, Arbitration and Compensation Payments                                   | 224,300.00              | 0.00           | 224,982.60              | 0.00           |
| 2211310 Contracted Professional Services   | 5,569,600.00            | 0.00           | 32,013,146.95           | 0.00           |
| 2211320 Temporary Committee Expenses   | 0.00                    | 0.00           | 0.00                    | 0.00           |
| 2211399 Other Operating Expenses - Oth   | 0.00                    | 0.00           | 0.00                    | 0.00           |
| 2211300 Other Operating Expenses   | 23,318,173.65           | 0.00           | 50,405,616.50           | 0.00           |
| <b>2210000 Goods and Services</b>  | <b>844,539,271.30</b>   | <b>0.00</b>    | <b>867,348,126.85</b>   | <b>0.00</b>    |
| 2220101 Maintenance Expenses - Motor Vehicles  | 4,619,044.05            | 0.00           | 9,803,756.05            | 0.00           |
| 2220105 Routine Maintenance - Vehicles   | 0.00                    | 0.00           | 0.00                    | 0.00           |
| 2220100 Routine Maintenance - Vehicles   | 4,619,044.05            | 0.00           | 9,803,756.05            | 0.00           |
| 2220201 Maintenance of Plant, Machinery and Equipment (including lifts)                          | 0.00                    | 0.00           | 0.00                    | 0.00           |
| 2220202 Maintenance of Office Furniture and Equipment  | 1,520,761.00            | 0.00           | 3,436,240.95            | 0.00           |
| 2220203 Maintenance of Medical and Dental Equipment  | 0.00                    | 0.00           | 0.00                    | 0.00           |
| 2220204 Maintenance of Buildings – Residential   | 139,200.00              | 0.00           | 350,000.00              | 0.00           |
| 2220205 Maintenance of Buildings and Stations – Non-Residential                                  | 145,565.00              | 0.00           | 473,455.00              | 0.00           |
| 2220209 Minor Alterations to Buildings and Civil Works   | 0.00                    | 0.00           | 0.00                    | 0.00           |
| 2220210 Maintenance of Computers, Software, and Networks   | 1,013,276.60            | 0.00           | 2,567,213.25            | 0.00           |
| 2220212 Maintenance of Communications Equipment  | 41,300.00               | 0.00           | 125,000.00              | 0.00           |
| 2220299 Routine Maintenance - Other As   | 0.00                    | 0.00           | 0.00                    | 0.00           |
| 2220200 Routine Maintenance - Other Assets   | 2,860,102.60            | 0.00           | 6,951,909.20            | 0.00           |
| <b>2220000 Routine Maintenance</b>   | <b>7,479,146.65</b>     | <b>0.00</b>    | <b>16,755,665.25</b>    | <b>0.00</b>    |
| 2620138 International Labour Organization  | 0.00                    | 0.00           | 0.00                    | 0.00           |
| 2620193 World Association of Private Employment Services   | 0.00                    | 0.00           | 0.00                    | 0.00           |
| 2620100 Membership Fees and Dues and Subscriptions to International Organizations                | 0.00                    | 0.00           | 0.00                    | 0.00           |
| <b>2620000 Grants and Other Transfers to International Organizations</b>                         | <b>0.00</b>             | <b>0.00</b>    | <b>0.00</b>             | <b>0.00</b>    |
| 2630101 Current Grants to Semi-Autonomous Government Agencies                                    | 1,802,562,734.35        | 0.00           | 1,976,854,190.30        | 0.00           |
| 2630100 Current Grants to Government Agencies and other Levels of Government                     | 1,802,562,734.35        | 0.00           | 1,976,854,190.30        | 0.00           |
| 2630201 Capital Grants to Semi-Autonomous Government Agencies                                    | 375,999,014.00          | 0.00           | 15,000,000.00           | 0.00           |
| 2630233 Transfer Exchequer to MDA/County & Consolidated Fund Services                            | 7,544,767.30            | 0.00           | 0.00                    | 0.00           |
| 2630200 Capital Grants to Government Agencies and other Levels of Government                     | 383,543,781.30          | 0.00           | 15,000,000.00           | 0.00           |
| <b>2630000 Grants &amp; Transfer To Other Govt. Units</b>  | <b>2,186,106,515.65</b> | <b>0.00</b>    | <b>1,991,854,190.30</b> | <b>0.00</b>    |
| 2640101 Scholarships and other Educational   | 3,440,000.00            | 0.00           | 3,440,000.00            | 0.00           |

| Account No and Description   | Current Period       |                     | Previous period       |                     |
|--|----------------------|---------------------|-----------------------|---------------------|
|  | Debit Balance        | Credit Balance      | Debit Balance         | Credit Balance      |
| Benefits - Secondary Education   |                      |                     |                       |                     |
| 2640104 Scholarships and other Educational Benefits – Primary Education                    | 2,100,000.00         | 0.00                | 2,100,000.00          | 0.00                |
| 2640100 Scholarships and other Educational Benefits  | 5,540,000.00         | 0.00                | 5,540,000.00          | 0.00                |
| 2640000 Other Transfers and Emergency Relief   | <b>5,540,000.00</b>  | <b>0.00</b>         | <b>5,540,000.00</b>   | <b>0.00</b>         |
| 2710102 Gratuity - Civil Servants  | 952,847.00           | 0.00                | 0.00                  | 0.00                |
| 2710100 Government Pension and Retirement Benefits   | 952,847.00           | 0.00                | 0.00                  | 0.00                |
| 2710000 Social Security Benefits   | <b>952,847.00</b>    | <b>0.00</b>         | <b>0.00</b>           | <b>0.00</b>         |
| 3110202 Non-Residential Buildings (offices, schools, hospitals, etc.)                      | 44,977,593.40        | 0.00                | 139,355,591.20        | 0.00                |
| 3110200 Construction of Building   | 44,977,593.40        | 0.00                | 139,355,591.20        | 0.00                |
| 3110301 Refurbishment of Residential Buildings   | 0.00                 | 0.00                | 0.00                  | 0.00                |
| 3110302 Refurbishment of Non-Residential Buildings   | 0.00                 | 0.00                | 5,020,000.00          | 0.00                |
| 3110300 Refurbishment of Buildings   | 0.00                 | 0.00                | 5,020,000.00          | 0.00                |
| 3110701 Purchase of Motor Vehicles   | 0.00                 | 0.00                | 0.00                  | 0.00                |
| 3110700 Purchase of Vehicles and Other Transport Equipment                                 | 0.00                 | 0.00                | 0.00                  | 0.00                |
| 3110901 Purchase of Household and Institutional Furniture and Fittings                     | 0.00                 | 0.00                | 100,000.00            | 0.00                |
| 3110900 Purchase of Household Furniture and Institutional Equipment                        | 0.00                 | 0.00                | 100,000.00            | 0.00                |
| 3111001 Purchase of Office Furniture and Fittings  | 0.00                 | 0.00                | 3,855,163.00          | 0.00                |
| 3111002 Purchase of Computers, Printers and other IT Equipment                             | 308,792.00           | 0.00                | 6,463,190.00          | 0.00                |
| 3111000 Purchase of Office Furniture and General Equipment                                 | 308,792.00           | 0.00                | 10,318,353.00         | 0.00                |
| 3111109 Purchase of Educational Aids and Related Equipment                                 | 0.00                 | 0.00                | 0.00                  | 0.00                |
| 3111111 Purchase of ICT Networking and Communication Equipment                             | 3,153,908.00         | 0.00                | 4,453,370.00          | 0.00                |
| 3111112 Purchase of Software   | 0.00                 | 0.00                | 689,370.00            | 0.00                |
| 3111100 Purchase of Specialised Plant, Equipment and Machinery                             | 3,153,908.00         | 0.00                | 5,142,740.00          | 0.00                |
| 3111401 Pre-feasibility, Feasibility and Appraisal Studies                                 | 0.00                 | 0.00                | 3,194,897.00          | 0.00                |
| 3111499 Research, Feasibility Studies  | 0.00                 | 0.00                | 5,173,150.00          | 0.00                |
| 3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision | 0.00                 | 0.00                | 8,368,047.00          | 0.00                |
| 3110000 Acquisition of Fixed Capital Assets  | <b>48,440,293.40</b> | <b>0.00</b>         | <b>168,304,731.20</b> | <b>0.00</b>         |
| 3510601 Sale of Motor Vehicles   | 0.00                 | 0.00                | 0.00                  | 0.00                |
| 3510600 Receipts from the Sale of Vehicles and Transport Equipment                         | 0.00                 | 0.00                | 0.00                  | 0.00                |
| 3510000 Receipts from the Sale of Fixed Assets   | <b>0.00</b>          | <b>0.00</b>         | <b>0.00</b>           | <b>0.00</b>         |
| 3520304 Sale of Goods and Fees for Services  | 0.00                 | 6,100,000.00        | 0.00                  | 3,480,000.00        |
| 3520300 Receipts from the Sale of Inventories, Stocks and Commodities                      | 0.00                 | 6,100,000.00        | 0.00                  | 3,480,000.00        |
| 3520000 Receipts from Sales of Inventories   | <b>0.00</b>          | <b>6,100,000.00</b> | <b>0.00</b>           | <b>3,480,000.00</b> |
| 6530101 Ministry HQ Recurrent Bank A/C   | 346,406.00           | 0.00                | 18,854,835.30         | 0.00                |
| 6530111 District - Recurrent Bank A/c  | 0.00                 | 0.00                | 0.00                  | 0.00                |
| 6530100 Recurrent Bank Accounts  | 346,406.00           | 0.00                | 18,854,835.30         | 0.00                |
| 6530000 Recurrent Bank Accounts  | <b>346,406.00</b>    | <b>0.00</b>         | <b>18,854,835.30</b>  | <b>0.00</b>         |
| 6540101 Ministry HQ Development Bank A   | 39,514.10            | 0.00                | 154,964.00            | 0.00                |
| 6540131 KENYA YOUTH EMPLOYMENT AND OPPORTUNITIES PROJECT ACCOUNT(KYEOP                     | 0.00                 | 0.00                | 0.00                  | 0.00                |
| 6540100 Development Bank Accounts  | 39,514.10            | 0.00                | 154,964.00            | 0.00                |
| 6541121 Kenya youth Employment And Opportunities Project                                   | 33,388,754.00        | 0.00                | 0.00                  | 0.00                |
| 6541100  | 33,388,754.00        | 0.00                | 0.00                  | 0.00                |
| 6540000 Development Bank Accounts  | <b>33,428,268.10</b> | <b>0.00</b>         | <b>154,964.00</b>     | <b>0.00</b>         |
| 6550101 Ministry HQ Deposit Bank A/C   | 24,092,371.25        | 0.00                | 22,832,279.00         | 0.00                |
| 6550100 Deposit Bank Accounts  | 24,092,371.25        | 0.00                | 22,832,279.00         | 0.00                |
| 6550000 Deposit Bank Account   | <b>24,092,371.25</b> | <b>0.00</b>         | <b>22,832,279.00</b>  | <b>0.00</b>         |
| 6580101 Cash   | 0.00                 | 0.00                | 0.00                  | 0.00                |
| 6580104 Cash in Transit  | 0.00                 | 0.00                | 0.00                  | 0.00                |
| 6580100 Cash in Hand   | 0.00                 | 0.00                | 0.00                  | 0.00                |
| 6580000 Cash in Hand   | <b>0.00</b>          | <b>0.00</b>         | <b>0.00</b>           | <b>0.00</b>         |
| 6710101 Staff Loans - General  | 0.00                 | 0.00                | 0.00                  | 0.00                |
| 6710103 Salary advance   | 0.00                 | 0.00                | 0.00                  | 0.00                |
| 6710100 Debtors & Advances - Employees   | 0.00                 | 0.00                | 0.00                  | 0.00                |

| Account No and Description                        | Current Period |                | Previous period |                |
|---|----------------|----------------|-----------------|----------------|
|   | Debit Balance  | Credit Balance | Debit Balance   | Credit Balance |
| 6710000 Domestic Debtors & Advances               | 0.00           | 0.00           |                 |                |
| 6740101 Prepayment                                | 0.00           | 0.00           | 0.00            | 0.00           |
| 6740102 R/D Cheques                               | 0.00           | 0.00           | 0.00            | 0.00           |
| 6740100 Other Debtors & Pre-payments              | 0.00           | 0.00           | 0.00            | 0.00           |
| 6740000 Other Debtors & Pre-payments              | 0.00           | 0.00           | 0.00            | 0.00           |
| 6760101 Standing Imprests                         | 0.00           | 0.00           | 0.00            | 0.00           |
| 6760102 Special Imprests                          | 0.00           | 0.00           | 0.00            | 0.00           |
| 6760103 Temporary Imprests                        | 0.00           | 0.00           | 0.00            | 0.00           |
| 6760100 Imprests                                  | 0.00           | 0.00           | 0.00            | 0.00           |
| 6760000 Government Imprests                       | 0.00           | 0.00           | 0.00            | 0.00           |
| 6780101 General Suspense A/C                      | 0.00           | 0.00           | 0.00            | 0.00           |
| 6780103 District Suspense A/c                     | 40,503,601.85  | 0.00           | 13,394,481.80   | 0.00           |
| 6780110 Imprest Cash Recovery                     | 0.00           | 0.00           | 0.00            | 0.00           |
| 6780100 Suspense & Clearance Account              | 40,503,601.85  | 0.00           | 13,394,481.80   | 0.00           |
| 6780000 Suspense & Clearance Account              | 40,503,601.85  | 0.00           | 13,394,481.80   | 0.00           |
| 6790102 Receiving Inventory A/C                   | 0.00           | 0.00           | 0.00            | 0.00           |
| 6790100 Other Current System A/cs                 | 0.00           | 0.00           | 0.00            | 0.00           |
| 6790000 Other Current Assets (System r            | 0.00           | 0.00           | 0.00            | 0.00           |
| 7310101 General Deposits                          | 0.00           | 24,092,371.25  | 0.00            | 22,832,279.00  |
| 7310100 General Deposits Items                    | 0.00           | 24,092,371.25  | 0.00            | 22,832,279.00  |
| 7310000 Deposits                                  | 0.00           | 24,092,371.25  | 0.00            | 22,832,279.00  |
| 7320001 PAYE                                      | 0.00           | 0.00           | 0.00            | 0.00           |
| 7320002 NHIF                                      | 0.00           | 0.00           | 0.00            | 0.00           |
| 7320003 House Rent                                | 0.00           | 0.00           | 0.00            | 0.00           |
| 7320005 Income Tax                                | 0.00           | 0.00           | 0.00            | 0.00           |
| 7320006 NSSF                                      | 0.00           | 0.00           | 0.00            | 0.00           |
| 7320007 Co-operatives                             | 0.00           | 0.00           | 0.00            | 0.00           |
| 7320008 Insurances                                | 0.00           | 0.00           | 0.00            | 0.00           |
| 7320009 Hire Purchases                            | 0.00           | 0.00           | 0.00            | 0.00           |
| 7320010 Court Attachments                         | 0.00           | 0.00           | 0.00            | 0.00           |
| 7320011 WCPS                                      | 0.00           | 0.00           | 0.00            | 0.00           |
| 7320012 Staff Welfare Associations                | 0.00           | 0.00           | 0.00            | 0.00           |
| 7320013 HELB Deductions                           | 0.00           | 0.00           | 0.00            | 0.00           |
| 7320016 Mortgages                                 | 0.00           | 0.00           | 0.00            | 0.00           |
| 7320017 Govt. Liability Attachments               | 0.00           | 0.00           | 0.00            | 0.00           |
| 7320018 Salary Control Account                    | 0.00           | 0.00           | 0.00            | 0.00           |
| 7320000 Other Liabilities                         | 0.00           | 0.00           | 0.00            | 0.00           |
| 7320101 PAYE                                      | 0.00           | 0.00           | 0.00            | 0.00           |
| 7320102 NHIF                                      | 0.00           | 0.00           | 0.00            | 0.00           |
| 7320103 House Rent                                | 0.00           | 0.00           | 0.00            | 0.00           |
| 7320106 NSSF                                      | 0.00           | 0.00           | 0.00            | 0.00           |
| 7320107 Co-operatives                             | 0.00           | 0.00           | 0.00            | 0.00           |
| 7320108 Insurances                                | 0.00           | 0.00           | 0.00            | 0.00           |
| 7320109 Hire Purchases                            | 0.00           | 0.00           | 0.00            | 0.00           |
| 7320110 Court Attachments                         | 0.00           | 0.00           | 0.00            | 0.00           |
| 7320111 WCPS                                      | 0.00           | 0.00           | 0.00            | 0.00           |
| 7320112 Staff Welfare Associations                | 0.00           | 0.00           | 0.00            | 0.00           |
| 7320113 HELB Deductions                           | 0.00           | 0.00           | 0.00            | 0.00           |
| 7320114 Union Dues                                | 0.00           | 0.00           | 0.00            | 0.00           |
| 7320115 Save As You Earn (SAYE)                   | 0.00           | 0.00           | 0.00            | 0.00           |
| 7320116 Mortgages / Bank Loans                    | 0.00           | 0.00           | 0.00            | 0.00           |
| 7320117 Govt. Liability Attachments               | 0.00           | 0.00           | 0.00            | 0.00           |
| 7320118 Provident Fund                            | 0.00           | 0.00           | 0.00            | 0.00           |
| 7320120 Staff Contribution                        | 0.00           | 0.00           | 0.00            | 0.00           |
| 7320121 Salary Overpayment Refunds                | 0.00           | 0.00           | 0.00            | 0.00           |
| 7320123 Civil Service Housing Fund                | 0.00           | 0.00           | 0.00            | 0.00           |
| 7320124 3% Commission on Deductions               | 0.00           | 0.00           | 0.00            | 0.00           |
| 7320126 Employee Contribution to PSSS             | 0.00           | 0.00           | 0.00            | 0.00           |
| 7320127 Housing Levy                              | 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           |
| 7320208 Public Procurement Capacity Building Levy | 0.00           | 0.00           | 0.00            | 0.00           |
| 7320200 Other General Liabilities                 | 0.00           | 0.00           | 0.00            | 0.00           |
| 7320402 Vat Withholding Tax                       | 0.00           | 0.00           | 0.00            | 0.00           |
| 7320400 Withholding Taxes                         | 0.00           | 0.00           | 0.00            | 0.00           |
| 7320000 Other Liabilities                         | 0.00           | 0.00           | 0.00            | 0.00           |
| 7380101 General Withholding Tax                   | 0.00           | 0.00           | 0.00            | 0.00           |
| 7380100   | 0.00           | 0.00           | 0.00            | 0.00           |
| 7380000 Withholding Taxes                         | 0.00           | 0.00           | 0.00            | 0.00           |
| 7390101 Inventory AP Accrual                      | 0.00           | 0.00           | 0.00            | 0.00           |
| 7390102 Expense AP Accrual                        | 0.00           | 0.00           | 0.00            | 0.00           |
| 7390103 AP Liabilities                            | 0.00           | 0.25           | 0.00            | 0.00           |
| 7390100 System Required Liabilities               | 0.00           | 0.25           | 0.00            | 0.00           |
| 7399999 Cash Clearing A/c                         | 0.00           | 0.00           | 0.00            | 0.00           |

| Account No and Description                             | Current Period           |                          | Previous period          |                          |
|--|--------------------------|--------------------------|--------------------------|--------------------------|
|  | Debit Balance            | Credit Balance           | Debit Balance            | Credit Balance           |
| 7399900  | 0.00                     | 0.00                     | 0.00                     | 0.00                     |
| 7390000 System Required Liabilities A/cs               | <b>0.00</b>              | <b>0.25</b>              | <b>0.00</b>              | <b>0.00</b>              |
| 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                     | 21,687,207,442.70        | 0.00                     | 19,154,427,003.95        |
| 9910209 Remittances to Exchequer Miscellaneous Revenue | 250,735,888.70           | 0.00                     | 231,726,089.30           | 0.00                     |
| 9910200 Exchequer Provisions                           | 250,735,888.70           | 21,687,207,442.70        | 231,726,089.30           | 19,154,427,003.95        |
| 9910000 Provisions                                     | <b>250,735,888.70</b>    | <b>21,687,207,442.70</b> | <b>231,726,089.30</b>    | <b>19,154,427,003.95</b> |
| 9999999 Consolidated Fund                              | 18,890,296,633.55        | 0.00                     | 16,371,785,097.30        | 0.00                     |
| 9999900  | 18,890,296,633.55        | 0.00                     | 16,371,785,097.30        | 0.00                     |
| 9990000 Opening Balance Reserves                       | <b>18,890,296,633.55</b> | <b>0.00</b>              | <b>16,371,785,097.30</b> | <b>0.00</b>              |
| <b>Total</b>   | <b>23,310,698,378.55</b> | <b>23,310,698,378.55</b> | <b>20,605,159,947.25</b> | <b>20,605,159,947.25</b> |

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

Prepared By: MEYMUNA ABDULLAH

Date: 30<sup>TH</sup> JUNE 2025

Reviewed By: CHRISTINE KUMARAJA

Date: 30<sup>TH</sup> JUNE 2025

Approved By: FRIEDAH DARMA

Date: 30<sup>TH</sup> JUNE 2025



## NATIONAL EMPLOYMENT AUTHORITY

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**When replying, please quote:**

**NEA/FIN/COF/VOL.VII (1)**

**22<sup>nd</sup> July, 2025**

### The Principal Secretary

Ministry of Labour and Social Protection

State Department for Labour & Skills

Development

P.O. Box 40326-00100

**NAIROBI**

**Attn CPA Amos O Omari**

### INTER ENTITY TRANSFER AND AIA COLLECTION LETTER

Reference is made to your letter ML&SP/L/1/10/ACC/GEN/3/50 dated 18<sup>th</sup> July 2025.  
The National Employment Authority confirms the amounts disbursed by 30<sup>th</sup> June, 2025 as indicated on the table below: -

| Confirmation of amounts received by National Employment Authority (NEA) |                |  |                        |                             |                          |  |                              |
|---|----------------|--|------------------------|-----------------------------|--------------------------|--|------------------------------|
| Ref No.s  | Date Disbursed | Amounts disbursed by State Department for Labour as at June 2025 |                        |                             | Total (Kshs) (D)=(A+B+C) | Amounts Received by NEA as at 30 <sup>th</sup> June 2025 | Difference (Kshs) (F)= (D-E) |
|   |                | Recurrent (Kshs (A))   | Development (Kshs (B)) | Interministerial (Kshs (C)) |                          |  |                              |
|   | 30/08/2024     | 32,035,000   |                        |                             | 32,035,000               | 32,035,000   | nil                          |
|   | 07/11/2024     | 48,052,500   |                        |                             | 48,052,500               | 48,052,500   | nil                          |
|   | 07/11/2024     | 16,017,500   |                        |                             | 16,017,500               | 16,017,500   | nil                          |
|   | 24/01/2025     | 48,052,500   |                        |                             | 48,052,500               | 48,052,500   | nil                          |
|   | 17/04/2025     | 20,000,000   |                        |                             | 20,000,000               | 20,000,000   | nil                          |
|   | 17/04/2025     | 48,052,500   |                        |                             | 48,052,500               | 48,052,500   | nil                          |
| <b>TOTAL</b>  |                |  |                        |                             |                          | 212,210,000  |                              |

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

Finance Director of the beneficiary entity:

**Name:** CPA Kirui Cheruiyot

**Sign**

**Date:** 22<sup>nd</sup> July, 2025

| NATIONAL EMPLOYMENT AUTHORITY |                       |
|-------------------------------|-----------------------|
| AIA FOR F/Y 2024/2025         |                       |
|                               | AMOUNT IN KES         |
| July-2024                     | 6,750,000.00          |
| August-2024                   | 23,324,650.00         |
| September-2024                | 15,675,000.00         |
| October-2024                  | 18,000,000.00         |
| November-2024                 | 18,750,000.00         |
| December-2024                 | 19,250,000.00         |
| January-2025                  | 15,750,000.00         |
| February-2025                 | 18,750,000.00         |
| March-2025                    | 14,250,000.00         |
| April-2025                    | 14,250,000.00         |
| May-2025                      | 11,250,000.00         |
| June-2025                     | 16,750,000.00         |
| <b>TOTAL</b>                  | <b>192,749,650.00</b> |



Edith Okoki (Mrs.)

**DIRECTOR GENERAL**

✓ Copy to: Director Accounting Services,  
National Treasury



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

ENHANCING SKILLS  
P.O Box 74494 – 00200  
Commercial Street Industrial Area  
NAIROBI, KENYA

*When replying please quote.....*

Ref: NITA/ADM/73/BUDG/CONF/VOL.11(70)  
2025

15<sup>th</sup> August,

Principal Secretary,  
Ministry of Labour and social protection  
State of Department for Labour and skill Development  
P.O Box 40326-00100  
NAIROBI.

*Attn. Head of Accounting Unit.*

Dear Madam,

**RE: ENTER- ENTITY TRANSFER & AIA CONFIRMATION LETTER**

The above subject matter refers:

Reference is made to our letter ML&SP/L/I/10/ACC/GEN.VO.3/51 dated 18<sup>th</sup> July, 2025 to confirmations on AIA collection for the financial year 2024/2025 below.

**LEVIES, FINES AND PENALTIES**

| Description              | 2024-2025            | 2023-2024            |
|--------------------------|----------------------|----------------------|
|                          | Kshs                 | Kshs                 |
| Industrial Training Levy | 1,544,712,957.47     | 1,287,778,796        |
| <b>Total</b>             | <b>1,544,712,957</b> | <b>1,287,778,796</b> |

**RENDERING OF SERVICES 9AIA)**

| Description                    | 2024-2025      | 2023-2024   |
|--------------------------------|----------------|-------------|
|                                | Kshs           | Kshs        |
| Tuition Fees and Accommodation | 139,267,648.35 | 182,207,258 |

|   |                    |                    |
|---|--------------------|--------------------|
| Registration of Trainers                        | 15,775,250.00      | 10,242,650         |
| Trade Test Fees                                 | 596,541,321.00     | 405,406,931        |
| Conference                                      | 14,038,182.00      | 12,215,257         |
| <b>Total revenue from rendering of services</b> | <b>765,622,401</b> | <b>610,072,096</b> |

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

Yours faithfully,



Julius Ndenge  
**For: Ag Director General**

**ANALYSIS OF PENDING BILLS FY2024/2025**

| DESCRIPTION                 | BALANCE B/F FROM PREVIOUS FY (KSHS) | ADDITIONAL FOR THE PERIOD (KSHS) | PAID DURING THE YEAR (KSHS) | BALANCE FOR THE CURRENT FY (KSHS) |
|-----------------------------|-------------------------------------|----------------------------------|-----------------------------|-----------------------------------|
| Construction of buildings   | 27,277,064.06                       | 30,867,363.58                    | -                           | 58,144,427.64                     |
| construction of civil works | -                                   | -                                | -                           | -                                 |
| Supply of goods             | 4,958,785.00                        |                                  |                             | 4,958,785.00                      |
| Supply of services          | 51,347,254.55                       | 13,530,745.00                    | 33,958,952.00               | 30,919,047.55                     |
| <b>TOTALS</b>               | <b>83,583,103.61</b>                | <b>44,398,108.58</b>             | <b>33,958,952.00</b>        | <b>94,022,260.19</b>              |

PENDING BILLS

| S/No.        | Supplier/ Contractor   | Invoice No. | Nature of Goods/Services   | Amount (Kshs.) | Amount Paid | Outstanding Amount (Kshs.) |
|--------------|--|-------------|--|----------------|-------------|----------------------------|
| 1            | Roll Up Designers<br>P.O. Box 58660-00100<br>Nairobi             |             | Supply and Delivery of Business cards  |                | Nil         | 2,220,700.00               |
| 2            | Martly Enterprise Ltd<br>P.O. Box 10353-00200<br>Nairobi         |             | Proposed Conversion of Courts No. 1 & 2 to Boardroom and Registry for the Ministry of Labour, Social Security and Services -                 |                |             | 2,196,854.40               |
| 3            | Site General Contractors<br>P.O. Box 23878 - 00100<br>Nairobi    |             | Proposed Refurbishment of 7 <sup>th</sup> Floor Boardroom at NSSF building Block A -2 <sup>nd</sup> and 3 <sup>rd</sup> Payment certificates |                |             | 6,570,265.68               |
| 4            | Raerex (E.A) Ltd<br>P.O. Box 11548-00400<br>Nairobi              |             | Proposed Hostel and Dining Area of COTU at Tom Mboya Labour College Kisumu - Air conditioning installations                                  |                |             | 16,438,268.66              |
| 5            | Marryat and Scott (Kenya) Ltd<br>P.O. Box 41518-00100<br>Nairobi |             | Proposed Resource Centre at Tom Mboya Labour College - Kisumu Supply and Installation of 1No. Lift   |                |             | 2,071,676.00               |
| <b>Total</b> |  |             |  |                |             | <b>29,497,764.74</b>       |

RECURRENT

| S/No. | Supplier/ Contractor           | Invoice No. | Nature of Goods/Services     | Amount (Kshs.) | Amount Paid | Outstanding Amount (Kshs.) |
|-------|--------------------------------|-------------|------------------------------|----------------|-------------|----------------------------|
| 1     | NITA                           |             | Conference facilities        | 180,000.00     | -           | 180,000.00                 |
| 2     | Pago Airways Travel            |             | AirTickets                   | 1,679,790.00   | -           | 1,679,790.00               |
| 3     | CFAO Motors                    |             | Maintenance of motor vehicle | 54,455.67      |             | 54,455.67                  |
| 4     | CFAO Motors                    |             | Maintenance of motor vehicle | 109,214.00     |             | 109,214.00                 |
| 5     | KALRO Dairy Research Institute |             | Conference facilities        | 214,020.00     |             | 214,020.00                 |
| 6     | Pago Airways Travel            |             | AirTickets                   | 625,075.00     |             | 625,075.00                 |
| 7     | Dairy Institute                |             | Conference facilities        | 134,150.00     |             | 134,150.00                 |

|   |              |  |                              |            |  |                     |
|---|--------------|--|------------------------------|------------|--|---------------------|
| 8 | Hotel Hylise |  | Conference facilities        | 458,500.00 |  | 458,500.00          |
| 9 | NITA         |  | Maintenance of motor vehicle | 483,975.00 |  | 483,975.00          |
|   |              |  |                              |            |  | <b>3,939,179.67</b> |

**DEVELOPMENT**

| S/No. | Supplier/ Contractor | Invoice No. | Nature of Goods/Services | Amount (Kshs.) | Amount Paid | Outstanding Amount (Kshs.) |
|-------|----------------------|-------------|--------------------------|----------------|-------------|----------------------------|
| 1     | G.A.A.               |             | Advertisement            | 205,045.00     | -           | 205,045.00                 |
| 2     | G.A.A.               |             | Advertisement            | 292,106.00     | -           | 292,106.00                 |
| 3     | G.A.A.               |             | Advertisement            | 233,669.00     | -           | 233,669.00                 |
| 4     | G.A.A.               |             | Advertisement            | 584,212.50     | -           | 584,212.50                 |
|       |                      |             |                          |                |             | <b>1,315,032.50</b>        |

| S/No. | Supplier/ Contractor                 | Invoice No. | Nature of Goods/Services | Amount (Kshs.) | Amount Paid | Outstanding Amount (Kshs.) |
|-------|--------------------------------------|-------------|--------------------------|----------------|-------------|----------------------------|
| 1.    | Elka Air Travels and Tours Limited   | 133         | Air ticket               | 737,040.00     | -           | 737,040.00                 |
| 2.    | Pago Airways Travel Services Limited | 2E+07       | Air ticket               | 32,620.00      | -           | 32,620.00                  |
| 3.    | Pago Airways Travel Services Limited | -           | Air ticket               | 105,600.00     | -           | 105,600.00                 |
| 4.    | Secret to Africa                     | -           | Air ticket               | 38,622.00      | -           | 38,622.00                  |
| 5.    | Pago Airways Travel Services Limited | -           | Air ticket               | 105,190.00     | -           | 105,190.00                 |
| 6.    | Pago Airways Travel Services Limited | -           | Air ticket               | 97,650.00      | -           | 97,650.00                  |
| 7.    | Elka Air Travels and Tours Limited   | 127         | Air ticket               | 127,810.00     | -           | 127,810.00                 |
| 8.    | Primate Tours Limited                | -           | Air ticket               | 43,845.00      | -           | 43,845.00                  |
| 9.    | Elka Air Travels and Tours Limited   | 146         | Air ticket               | 34,500.00      | -           | 34,500.00                  |
| 10.   | Elka Air Travels and Tours Limited   | 145         | Air ticket               | 86,340.00      | -           | 86,340.00                  |
| 11.   | Primate Tours Limited                | 6917        | Air ticket               | 875,550.00     | -           | 875,550.00                 |
| 12.   | Elka Air Travels and Tours Limited   | 126         | Air ticket               | 373,520.00     | -           | 373,520.00                 |
| 13.   | Attic Tours and Travel Limited       | 79254       | Air ticket               | 1,483,000.00   | -           | 1,483,000.00               |
| 14.   | Elka Air Travels and Tours Limited   | 139         | Air ticket               | 1,382,340.00   | -           | 1,382,340.00               |
| 15.   | Elka Air Travels and Tours Limited   | 127         | Air ticket               | 312,260.00     | -           | 312,260.00                 |
| 16.   | Attic Tours and Travel Limited       | 80830       | Air ticket               | 192,490.00     | -           | 192,490.00                 |
| 17.   | Attic tours and travel               | 80828       | Air ticket               | 106,415.00     | -           | 106,415.00                 |
| 18.   | Elka air Travel tours                | 134         | Air ticket               | 124,915.00     | -           | 124,915.00                 |
| 19.   | Attic Tours and Travel Limited       | 80275       | Air ticket               | 39,000.00      | -           | 39,000.00                  |
| 20.   | Elka air travel and tours            | 211         | Air ticket               | 85,270.00      | -           | 85,270.00                  |
| 21.   | Elka air Travel tours                | 241         | Air ticket               | 375,025.00     | -           | 375,025.00                 |
| 22.   | West skies travel and safaris        | -           | Air ticket               | 32,370.00      | -           | 32,370.00                  |

|     |                                       |                |            |              |   |              |
|-----|---------------------------------------|----------------|------------|--------------|---|--------------|
| 23. | Elka air Travel tours                 | 293            | Air ticket | 93,400.00    | - | 93,400.00    |
| 24. | Attic tours and travel                | 80578          | Air ticket | 29,990.00    | - | 29,990.00    |
| 25. | Elka air travel tours                 | 214            | Air ticket | 49,825.00    | - | 49,825.00    |
| 26. | Elka air Travel tours                 | 217            | Air ticket | 152,170.00   | - | 152,170.00   |
| 27. | Elka air Travel tours                 | 135            | Air ticket | 45,050.00    | - | 45,050.00    |
| 28. | Elka air travel tours                 | 259            | Air ticket | 139,980.00   | - | 139,980.00   |
| 29. | Flight Centre                         | 7315           | Air ticket | 785,850.00   |   | 785,850.00   |
| 30. | Elka Air Travels and Tours Limited    | 178            | Air ticket | 455,750.00   | - | 455,750.00   |
| 31. | Elka Air Travels and Tours Limited    | 124            | Air ticket | 1,154,340.00 | - | 1,154,340.00 |
| 32. | Elka Air Travels and Tours Limited    | 126            | Air ticket | 387,430.00   | - | 387,430.00   |
| 33. | Elka Air Travels and Tours Limited    |                | Air ticket | 7,873,720.00 | - | 7,873,720.00 |
| 34. | Elka Air Travels and Tours Limited    | 122            | Air ticket | 1,798,000.00 | - | 1,798,000.00 |
| 35. | Pago Airways travel Services limited  | -              | Air ticket | 428,400.00   | - | 428,400.00   |
| 36. | Elka air Travel tours                 | 264            | Air ticket | 121,925.00   | - | 121,925.00   |
| 37. | West skies travel and safaris limited | 132            | Air ticket | 103,555.00   | - | 103,555.00   |
| 38. | West skies travel and safaris limited | 132            | Air ticket | 12,140.00    | - | 12,140.00    |
| 39. | West skies travel and safaris limited |                | Air ticket | 115,695.00   | - | 115,695.00   |
| 40. | Elka air travel and tours             | 294            | Air ticket | 53,280.00    | - | 53,280.00    |
| 41. | West skies travel and safaris         | 136            | Air ticket | 82,200.00    | - | 82,200.00    |
| 42. | Elka air Travel tours                 | 292            | Air ticket | 236,205.00   | - | 236,205.00   |
| 43. | Elka air travel tours                 | 145            | Air ticket | 86,340.00    | - | 86,340.00    |
| 44. | Sky wings air travel and tours        | 2040           | Air ticket | 118,060.00   | - | 118,060.00   |
| 45. | Sky wings air and travel              | 2027           | Air ticket | 593,080.00   | - | 593,080.00   |
| 46. | Sky wings Air travel and tours        | 2034           | Air ticket | 699,945.00   | - | 699,945.00   |
| 47. | Reverence Tour and Travel Limited     | 69             | Air ticket | 120,540.00   | - | 120,540.00   |
| 48. | Sky wings air travel and tour limited | 2038           | Air ticket | 255,862.00   | - | 255,862.00   |
| 49. | Reverence Tour and Travel Limited     | 70             | Air ticket | 206,560.00   | - | 206,560.00   |
| 50. | Pago Airways Travel Service LTD       | Tin24<br>04017 | Air ticket | 112,635.00   | - | 112,635.00   |
| 51. | Flight Center                         | 7251,<br>52,54 | Air ticket | 260,500.00   | - | 260,500.00   |
| 52. | Flight Center                         | 7282           | Air ticket | 225,100.00   | - | 225,100.00   |
| 53. | Zaras Travel                          | 1802           | Air ticket | 312,500.00   | - | 312,500.00   |
| 54. | Elka Air Travel                       | 410            | Air ticket | 1,141,000.00 | - | 1,141,000.00 |
| 55. | Elka Air Travel                       | 411            | Air ticket |              | - |              |
|     |                                       |                |            | 1,141,000.00 |   | 1,141,000.00 |

|     |                                       |             |                       |               |   |               |
|-----|---------------------------------------|-------------|-----------------------|---------------|---|---------------|
| 56. | Flight Center                         | 7634        | Air ticket            | 679,560.00    | - | 679,560.00    |
| 57. | Elka Air Travel                       | 459         | Air ticket            | 1,115,550.00  | - | 1,115,550.00  |
| 58. | Flight Center                         | 7552        | Air ticket            | 155,495.00    | - | 155,495.00    |
| 59. | African Hartebeest Safaris Limited    |             | Air ticket            | 47,670.00     | - | 47,670.00     |
| 60. | Elka Air Travel                       | 479         | Air ticket            | 122,880.00    | - | 122,880.00    |
| 61. | Elka Air Travel                       | 480         | Air ticket            | 160,500.00    | - | 160,500.00    |
| 62. | Elka Air Travel                       | 7551        | Air ticket            | 95,100.00     | - | 95,100.00     |
| 63. | Flight Centre                         | 7462        | Air ticket            | 64,000.00     |   | 64,000.00     |
| 64. | Elka air travel tours                 | 240         | Air ticket            | 113,520.00    |   | 113,520.00    |
| 65. | Elka air travel tours                 | 308         | Air ticket            | 123,480.00    |   | 123,480.00    |
| 66. | Elka air travel tours                 | 213         | Air ticket            | 108,090.00    |   | 108,090.00    |
| 67. | Elka air travel tours                 | 417         | Air ticket            | 3,066,555.00  |   | 3,066,555.00  |
| 68. | Elka air travel tours                 | 411         | Air ticket            | 3,739,095.00  |   | 3,739,095.00  |
| 69. | Pago airways travel service           | 2E+07       | Air ticket            | 116,455.00    |   | 116,455.00    |
| 70. | Elka air travel tours                 | 263         | Air ticket            | 115,365.00    |   | 115,365.00    |
| 71. | Elka air travel tours                 | 149         | Air ticket            | 154,275.00    |   | 154,275.00    |
| 72. | West skies travel and safaris limited | 158         | Air ticket            | 14,900.00     |   | 14,900.00     |
| 73. | West skies travel and safaris limited | 159         | Air ticket            | 91,452.00     |   | 91,452.00     |
| 74. | Sky wings air travel and tours        | 2080        | Air ticket            | 598,660.00    |   | 598,660.00    |
| 75. | Donnies Hotel                         | 712         | Conference facilities | 699,600.00    | - | 699,600.00    |
| 76. | University of Embu                    | 204         | Conference facilities | 126,500.00    | - | 126,500.00    |
| 77. | Elsa Hotel                            |             | Conference facilities | 255,000.00    | - | 255,000.00    |
| 78. | Burch's Resort                        | 3024        | Conference facilities | 819,000.00    | - | 819,000.00    |
| 79. | Tom Mboya Labour College              | 3404        | Conference facilities | 700,000.00    | - | 700,000.00    |
| 80. | Burch's Resort                        | 3013        | Conference facilities | 1,102,500.00  | - | 1,102,500.00  |
| 81. | Burch's Resort                        |             | Conference facilities | 245,000.00    | - | 245,000.00    |
| 82. | Sarova Panafric Nairobi               | 3E+05       | Conference facilities | 240,000.00    | - | 240,000.00    |
| 83. | Donnes                                | 713         | Conference facilities | 92,400.00     |   | 92,400.00     |
| 84. | Lake naivasha resort                  |             | Conference facilities | 711,000.00    |   | 711,000.00    |
| 85. | G.A.A                                 | 6579, 78,72 | Advertisements        | 537,030.00    | - | 537,030.00    |
| 86. | G.A.A                                 | 956         | Advertisements        | 233,669.00    | - | 233,669.00    |
| 87. | G.A.A                                 | 1128        | Advertisements        | 146,079.00    | - | 146,079.00    |
| 88. | G.A.A                                 | 1237        | Advertisements        | 292,106.25.00 | - | 292,106.25.00 |
| 89. | G.A.A                                 | 138         | Advertisements        | 292,106.25.00 | - | 292,106.25.00 |

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|              |   |            |                       |            |   |                      |
|--------------|---|------------|-----------------------|------------|---|----------------------|
| 90.          | G.A.A                                     | 6608       | Advertisements        | 205,045.00 |   | 205,045.00           |
| 91.          | Far West Auto Care                        | -          | Motor vehicle repairs | 488,000.00 |   | 488,000.00           |
| 92.          | Mavuno K Auto masters Limited             | -          | Motor vehicle repairs | 347,420.00 | - | 347,420.00           |
| 93.          | Paristar Enterprises Limited              | -          | Motor vehicle repairs | 284,000.00 | - | 284,000.00           |
| 94.          | Chriso Auto Garage                        | -          | Motor vehicle repairs | 195,400.00 | - | 195,400.00           |
| 95.          | Stantech Motors Limited                   | -          | Motor vehicle repairs | 36,964.00  | - | 36,964.00            |
| 96.          | Konza Technopolis Development Authority   | -          | Cloud Services        | 327,880.80 | - | 327,880.80           |
| 97.          | Marvens Alternatives                      |            | Goods                 | 146,800.00 | - | 146,800.00           |
| 98.          | Nation Media Group                        | 98766      | Advertisement'        | 99,056.00  | - | 99,056.00            |
| 99.          | Nelianna Enterprise Limited               |            | Goods                 | 104,900.00 | - | 104,900.00           |
| 100          | Kenya School of Government                | 1724       | Conference            | 487,000.00 | - | 487,000.00           |
| 101          | Always global distributors                | 205        | Goods                 | 165,955.00 | - | 165,955.00           |
| 102          | Rifesoh Africa                            | 142        | Goods                 | 244,850.00 | - | 244,850.00           |
| 103          | Soloh Worldwide Inter Enterprises Limited | B1660<br>3 | Goods                 | 475,000.00 | - | 475,000.00           |
| 104          | Soloh Worldwide Inter Enterprises Limited | B1660<br>4 | Goods                 | 100,000.00 | - | 100,000.00           |
| 105          | Soloh Worldwide Inter Enterprises Limited | B1660<br>5 | Goods                 | 140,000.00 | - | 140,000.00           |
| 106          | Stacowy Enterprises                       | 155        | Goods                 | 412,500.00 | - | 412,500.00           |
| 108          | Nedine Ventures                           | 166        | Goods                 | 983,896.95 |   | 983,896.95           |
| 109          | Nedine Ventures                           | 167        | Goods                 | 460,480.00 | - | 460,480.00           |
| 110          | Kenmac general supplies                   | 777        | goods                 | 352,200.00 | - | 352,200.00           |
| <b>TOTAL</b> |   |            |                       |            |   | <b>48,831,126.75</b> |
| <b>GRAND</b> |   |            |                       |            |   | <b>83,583,103.66</b> |

**PENDING BILLS PAID DURING FY 2024/2025**

|    |                                       |         |              |
|----|---------------------------------------|---------|--------------|
| 1  | Elka Air Travel And Tours Limited     | 2210301 | 152,170.00   |
| 2  | Elka Air Travel And Tours Limited     | 2210401 | 373,520.00   |
| 3  | Wink Airways Travel Adventure Limited | 2210401 | 375,675.00   |
| 4  | Elka Air Travel And Tours Limited     | 2210401 | 387,430.00   |
| 5  | Elka Air Travel And Tours Limited     | 2210401 | 455,750.00   |
| 6  | Wink Airways Travel Adventure Limited | 2210401 | 497,890.00   |
| 7  | Skywings Air Travel And Tours Limited | 2210401 | 585,123.00   |
| 8  | Skywings Air Travel And Tours Limited | 2210401 | 593,080.00   |
| 9  | FLIGHT CENTER TRAVEL LIMITED          | 2210401 | 598,660.00   |
| 10 | FLIGHT CENTER TRAVEL LIMITED          | 2210401 | 679,560.00   |
| 11 | PRIMATE TOURS                         | 2210401 | 875,550.00   |
| 12 | Elka Air Travel And Tours Limited     | 2210401 | 1,115,000.00 |
| 13 | Elka Air Travel And Tours Limited     | 2210401 | 1,141,000.00 |
| 14 | Elka Air Travel And Tours Limited     | 2210401 | 1,141,000.00 |
| 15 | Elka Air Travel And Tours Limited     | 2210401 | 1,359,670.00 |
| 16 | Elka Air Travel And Tours Limited     | 2210401 | 1,382,340.00 |
| 17 | ATTIC TOURS AND TRAVEL LIMITED        | 2210401 | 1,483,000.00 |
| 18 | Elka Air Travel And Tours Limited     | 2210401 | 1,798,000.00 |
| 19 | Elka Air Travel And Tours Limited     | 2210401 | 1,968,430.00 |
| 20 | Elka Air Travel And Tours Limited     | 2210401 | 1,968,430.00 |
| 21 | Elka Air Travel And Tours Limited     | 2210401 | 1,968,430.00 |
| 22 | Elka Air Travel And Tours Limited     | 2210401 | 1,968,430.00 |
| 23 | ZARAS TRAVEL                          | 2210401 | 2,641,490.00 |
| 24 | Elka Air Travel And Tours Limited     | 2210401 | 3,066,555.00 |
| 25 | Wink Airways Travel Adventure Limited | 2210401 | 36,890.00    |
| 26 | Elka Air Travel And Tours Limited     | 2210401 | 3,739,095.00 |
| 32 | Elsa Hotel                            | 2210802 | 255,000.00   |
| 27 | Far West Auto Care                    | 2220101 | 488,000.00   |
| 28 | Mavuno K Auto Masters limited         | 2220101 | 347,420.00   |
| 29 | Paristar Enterprises Limited          | 2220101 | 284,000.00   |
| 30 | Chriso auto Garage                    | 2220101 | 195,400.00   |
| 31 | Stantech Motors Limited               | 2220101 | 36,964.00    |

**33,958,952.00**

**PENDING BILLS FY 2024/2025**

| S/No. | Supplier/ Contractor                  | Invoice No. | Nature of Goods/Services  | Amount (Kshs.) | Amount Paid | Outstanding Amount (Kshs.) | code charged |
|-------|---------------------------------------|-------------|---------------------------|----------------|-------------|----------------------------|--------------|
| 1     | Pago Airway                           |             | Air ticket                | 625,075.00     |             | 625,075.00                 | 2210301      |
| 2     | Pago Airway                           |             | Air ticket                | 1,679,790.00   |             | 1,679,790.00               | 2210301      |
| 3     | Roll up Designers                     |             | Supply and Delivery of Bu | 2,220,700.00   |             | 2,220,700.00               | 2210503      |
| 4     | Hotel Hylise                          |             | Conference facilities     | 458,500.00     |             | 458,500.00                 | 2210802      |
| 5     | GAA                                   |             | Advertisement             | 584,212.50     |             | 584,212.50                 | 2210503      |
| 6     | Attic Tours and Travel Limited        | 80830       | Domestic travel           | 192,490.00     |             | 192,490.00                 | 2210301      |
| 7     | Attic Tours and Travel Limited        | 80828       | Domestic travel           | 106,415.00     |             | 106,415.00                 | 2210301      |
| 8     | Attic Tours and Travel Limited        | 80275       | Domestic travel           | 39,000.00      |             | 39,000.00                  | 2210301      |
| 9     | Attic Tours and Travel Limited        | 80828       | Domestic travel           | 29,990.00      |             | 29,990.00                  | 2210301      |
| 10    | African Hartebeest Safaris            | 0286/2024   | Domestic travel           | 47,670.00      |             | 47,670.00                  | 2210301      |
| 11    | Elka Air Travel                       | 479         | Domestic travel           | 122,880.00     |             | 122,880.00                 | 2210301      |
| 12    | Elka Air Travel                       | 480         | Domestic travel           | 160,500.00     |             | 160,500.00                 | 2210301      |
| 13    | Elka Air Travel                       | 294         | Domestic travel           | 53,280.00      |             | 53,280.00                  | 2210301      |
| 14    | Elka Air Travel                       | 212         | Domestic travel           | 124,915.00     |             | 124,915.00                 | 2210301      |
| 15    | Elka Air Travel                       | 293         | Domestic travel           | 93,400.00      |             | 93,400.00                  | 2210301      |
| 16    | Elka Air Travel                       | 294         | Domestic travel           | 49,825.00      |             | 49,825.00                  | 2210301      |
| 17    | Elka Air Travel                       | 292         | Domestic travel           | 45,050.00      |             | 45,050.00                  | 2210301      |
| 18    | Elka Air Travel                       | 264         | Domestic travel           | 121,925.00     |             | 121,925.00                 | 2210301      |
| 19    | Elka Air Travel                       | 240         | Domestic travel           | 113,520.00     |             | 113,520.00                 | 2210301      |
| 20    | Elka Air Travel                       | 213         | Domestic travel           | 108,090.00     |             | 108,090.00                 | 2210301      |
| 21    | Elka Air Travel                       | 263         | Domestic travel           | 115,365.00     |             | 115,365.00                 | 2210301      |
| 22    | Elka Air Travel                       | 149         | Domestic travel           | 154,275.00     |             | 154,275.00                 | 2210301      |
| 23    | Elka Air Travel                       | 133         | Domestic travel           | 737,040.00     |             | 737,040.00                 | 2210301      |
| 24    | Elka Air Travel                       | 127         | Domestic travel           | 127,810.00     |             | 127,810.00                 | 2210301      |
| 25    | Elka Air Travel                       | 145         | Domestic travel           | 86,340.00      |             | 86,340.00                  | 2210301      |
| 26    | Elka Air Travel                       | 308         | Domestic travel           | 123,480.00     |             | 123,480.00                 | 2210301      |
| 27    | Elka Air Travel                       | 259         | Domestic travel           | 139,980.00     |             | 139,980.00                 | 2210301      |
| 28    | Flight Center                         | 7251,52,54  | Domestic travel           | 260,500.00     |             | 260,500.00                 | 2210301      |
| 29    | Flight Center                         | 7552        | Domestic travel           | 155,495.00     |             | 155,495.00                 | 2210301      |
| 30    | Flight Center                         | 7551        | Domestic travel           | 95,100.00      |             | 95,100.00                  | 2210301      |
| 31    | Flight Center                         | 8226        | Domestic travel           | 122,305.00     |             | 122,305.00                 | 2210301      |
| 32    | Flight Center                         |             | Domestic travel           | 225,100.00     |             | 225,100.00                 | 2210301      |
| 33    | Pago Airways                          | 24040085    | Domestic travel           | 116,455.00     |             | 116,455.00                 | 2210301      |
| 34    | Pago Airways                          | tin2404017  | Domestic travel           | 112,635.00     |             | 112,635.00                 | 2210301      |
| 35    | Pago Airways                          | 23080031    | Domestic travel           | 32,620.00      |             | 32,620.00                  | 2210301      |
| 36    | Pago Airways                          |             | Foreign Travel            | 428,400.00     |             | 428,400.00                 | 2210401      |
| 37    | Pago Airways                          |             | Domestic travel           | 121,810.00     |             | 121,810.00                 | 2210301      |
| 38    | Reverence Tour and Travel Limited     | 69          | Domestic travel           | 120,540.00     |             | 120,540.00                 | 2210301      |
| 39    | Reverence Tour and Travel Limited     | 70          | Domestic travel           | 206,570.00     |             | 206,570.00                 | 2210301      |
| 40    | Secret to Africa                      |             | Domestic travel           | 38,622.00      |             | 38,622.00                  | 2210301      |
| 41    | Sky Wings air travel and tour limited | 2038        | Domestic travel           | 255,862.00     |             | 255,862.00                 | 2210301      |
| 42    | Sky Wings air travel and tour limited | 2040        | Domestic travel           | 118,060.00     |             | 118,060.00                 | 2210301      |
| 43    | Sky Wings air travel and tour limited | 2034        | Foreign Travel            | 699,945.00     |             | 699,945.00                 | 2210401      |

|    |   |             |                       |              |              |          |
|----|---|-------------|-----------------------|--------------|--------------|----------|
| 44 | West skies travel and safaris limited     | 136         | Domestic travel       | 82,200.00    | 82,200.00    | 2210301  |
| 45 | West skies travel and safaris limited     | 132         | Domestic travel       | 115,695.00   | 115,695.00   | 2210301  |
| 46 | West skies travel and safaris limited     | 159         | Domestic travel       | 91,452.00    | 91,452.00    | 2210301  |
| 47 | Burch's Resort                            | 3024        | conference facilities | 633,500.00   | 633,500.00   | 2210802  |
| 48 | Burch's Resort                            | 3013        | conference facilities | 1,102,500.00 | 1,102,500.00 | 2210802  |
| 49 | Burch's Resort                            |             | conference facilities | 245,000.00   | 245,000.00   | 2210802  |
| 50 | Donnies Hotel                             | 712         | conference facilities | 699,600.00   | 699,600.00   | 2210802  |
| 51 | Donnies Hotel                             | 713         | conference facilities | 92,400.00    | 92,400.00    | 2210802  |
| 52 | Lake Naivasha Resort                      |             | conference facilities | 711,000.00   | 711,000.00   | 2210802  |
| 53 | Sarova Panafric Nairobi                   | 343830      | conference facilities | 240,000.00   | 240,000.00   | 2210802  |
| 54 | Maanzoni Lodge                            | 7835        | conference facilities | 639,000.00   | 639,000.00   | 2210802  |
| 55 | Rift valley                               | INV296      | conference facilities | 245,000.00   | 245,000.00   | 2210802  |
| 56 | Sarova Panafric Nairobi                   |             | conference facilities | 140,625.00   | 140,625.00   | 2210802  |
| 57 | Tom Mboya Labour College                  | 3404        | conference facilities | 700,000.00   | 700,000.00   | 2210802  |
| 58 | Elsa Hotel                                |             | conference facilities | 21,068.41    | 21,068.41    | 2210802  |
| 59 | University of Embu                        | 204         | conference facilities | 126,500.00   | 126,500.00   | 2210802  |
| 60 | GAA                                       | 6579,78,72, | Advertisement         | 537,030.00   | 537,030.00   | 2210503  |
| 61 | GAA                                       | 956         | Advertisement         | 233,669.00   | 233,669.00   | 2210503  |
| 62 | GAA                                       | 1128        | Advertisement         | 146,079.00   | 146,079.00   | 2210503  |
| 63 | GAA                                       | 1237        | Advertisement         | 292,106.25   | 292,106.25   | 2210503  |
| 64 | GAA                                       | 238         | Advertisement         | 292,106.25   | 292,106.25   | 2210503  |
| 65 | GAA                                       | 763         | Advertisement         | 233,669.00   | 233,669.00   | 2210503  |
| 66 | Always global distributors                | 205         | assorted stationery   | 165,955.00   | 165,955.00   | 2210102  |
| 67 | Kenmac general supplies                   | 777         | toners                | 352,200.00   | 352,200.00   | 2210102  |
| 68 | Kenya School of Government                | 1724        | services              | 487,000.00   | 487,000.00   | 2210802  |
| 69 | Konza Technopolis Development Authority   |             | cloud services        | 327,880.80   | 327,880.80   | 2211310  |
| 70 | Nation Media Group                        | 98766       | advertisement         | 99,056.00    | 99,056.00    | 2210503  |
| 71 | Nedine Ventures                           | 167         | assorted toners       | 460,480.00   | 460,480.00   | 2210102  |
| 72 | Rifesoh Africa                            | 142         | assorted stationery   | 188,900.00   | 188,900.00   | 2211101  |
| 73 | Marvens Alternatives                      |             | Goods                 | 146,800.00   | 146,800.00   | 22110102 |
| 74 | Soloh Worldwide Inter Enterprises Limited | B16603      | gift bags             | 475,000.00   | 475,000.00   | 2210102  |
| 75 | Stacowy Enterprises                       | 155         | toners                | 412,500.00   | 412,500.00   | 2210102  |
| 76 | Flight Center travel limited              | 9209        | foreign travel        | 2,839,050.00 | 2,839,050.00 | 2210401  |
| 77 | Flight Center travel limited              |             | foreign travel        | 771,635.00   | 771,635.00   | 2210401  |
| 78 | Flight Center travel limited              | 7861        | foreign travel        | 3,533,800.00 | 3,533,800.00 | 2210401  |

|    |                                    |       |                       |              |  |                      |         |
|----|------------------------------------|-------|-----------------------|--------------|--|----------------------|---------|
| 79 | Flight Center travel limited       | 9038  | foreign travel        | 169,185.00   |  | 169,185.00           | 2210301 |
| 80 | Turkenya Tours and Safaris Limited | 16286 | foreign travel        | 2,862,440.00 |  | 2,862,440.00         | 2210401 |
| 81 | Turkenya Tours and Safaris Limited | 16213 | foreign travel        | 53,350.00    |  | 53,350.00            | 2210301 |
| 82 | Turkenya Tours and Safaris Limited | 16201 | foreign travel        | 895,995.00   |  | 895,995.00           | 2210401 |
| 83 | Turkenya Tours and Safaris Limited | 16215 | foreign travel        | 894,570.00   |  | 894,570.00           | 2210401 |
| 84 | Turkenya Tours and Safaris Limited | 16103 | foreign travel        | 612,980.00   |  | 612,980.00           | 2210401 |
| 85 | Turkenya Tours and Safaris Limited | 16207 | Domestic travel       | 51,620.00    |  | 51,620.00            | 2210301 |
| 86 | Turkenya Tours and Safaris Limited | 16225 | Domestic travel       | 174,120.00   |  | 174,120.00           | 2210301 |
| 87 | Machakos University                |       | conference facilities | 413,000.00   |  | 413,000.00           | 2210802 |
| 88 | Burch's Resort                     |       | conference facilities | 259,000.00   |  | 259,000.00           | 2210802 |
|    | <b>TOTAL RECURRENT</b>             |       |                       |              |  | <b>35,877,832.87</b> |         |

#### DEVELOPMENT

|   |                                    |  |  |               |  |                      |         |
|---|------------------------------------|--|--|---------------|--|----------------------|---------|
| 1 | Martly Enterprise Ltd              |  | Proposed Conversion of   | 2,196,854.40  |  | 2,196,854.40         | 3110202 |
| 2 | Site General Contractors           |  | Proposed refurbishment of 7th Floor Boardroom 2nd and 3rd Certificates | 6,570,265.68  |  | 6,570,265.68         | 3110202 |
| 3 | Raerex E.A Ltd                     |  | Proposed Hostel and Dinning Area Tom Mboya College Kisumu              | 16,438,268.66 |  | 16,438,268.66        | 3110202 |
| 4 | Marryat and Scott(Kenya) Ltd       |  | Proposed Hostel and Dinning Area Tom Mboya College Kisumu              | 2,071,676.00  |  | 2,071,676.00         | 3110202 |
| 5 | Anthopi Mechanical Engineering Ltd |  | final certificate  | 3,140,250.58  |  | 3,140,250.58         | 3110202 |
| 6 | Anthopi Mechanical Engineering Ltd |  | final certificate  | 2,706,814.00  |  | 2,706,814.00         | 3110202 |
| 7 | Anchor Consolidated Ltd            |  | work in progress   | 25,020,299.00 |  | 25,020,299.00        | 3110202 |
|   | <b>TOTAL</b>                       |  |  |               |  | <b>58,144,428.32</b> |         |

**TOTAL PENDING BILLS FOR FY2024-2025**

**94,022,261.19**

**STATE DEPARTMENT FOR LABOUR AND SKILLS  
DEVELOPMENT  
ACCOUNT PAYABLES – DEPOSIT 2024/2025**

| <b>S/NO.</b> | <b>NAME</b>            | <b>RETENTION</b> | <b>AMOUNT</b>        |
|--------------|------------------------|------------------|----------------------|
| 1            | Kenment LTD            | Retention        | 60,590.00            |
| 4            | Tencons Building       | Retention        | 1,758,386.15         |
| 5            | Bernrose Agencies      | Retention        | 289,285.45           |
| 6            | Jumba Engineering      | Retention        | 197,196.00           |
| 7            | Antopi Mechanical      | Retention        | 2,324,685.75         |
| 8            | ECO – Partners         | Retention        | 650,028.75           |
| 9            | Miliki Development     | Retention        | 3,098,427.85         |
| 10           | Power Ware System      | Retention        | 1,375,402.60         |
| 11           | Jano Construction      | Retention        | 252,178.70           |
| 12           | Top Choice             | Retention        | 780,534.65           |
| 14           | Levin Services         | Retention        | 1,290,000.00         |
| 15           | Marity Enterprises     | Retention        | 164,322.00           |
| 16           | U & S Capital          | Retention        | 211,886.00           |
| 17           | General Deposit        | Retention        | 935,114.50           |
| 18           | Everest Industries     | Retention        | 909,758.50           |
| 19           | Neoscapes Arch Systems | Retention        | 735,468.00           |
| 20           | Anchor Limited         | Retention        | 8,732,344.35         |
| 22           | JICA                   | Deposit          | 326,762.00           |
|              |                        |                  |                      |
|              | <b>TOTAL DEPOSITS</b>  |                  | <b>24,092,371.25</b> |


**ACCOUNT RECEIVABLE ANALYSIS**

PRIOR YEAR B/F

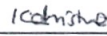
**KSHS**

**13,394,482.02**

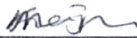
|  |               |                       |
|--|---------------|-----------------------|
| GENEVA   | 44,709,942.00 |                       |
| DUBAI-UAE  | 34,444,240.00 |                       |
| DOHA- QATAR                                      | 39,254,608.00 |                       |
| RIYADH-SAUDI ARABIA                              | 35,289,798.00 |                       |
| <b>TOTAL RECEIPTS</b>                            |               | <b>153,698,588.00</b> |
|  |               | <b>167,093,070.02</b> |
| <b>LESS: TOTAL EXPENDITURE RETURNS(ATTACHED)</b> |               | 126,589,468.13        |
| <b>BALANCE C/F</b>                               |               | <b>40,503,601.89</b>  |

PREPARED BY: MEIMUNA ABDULLAH SIGN 

DATE 30<sup>TH</sup> JUNE 2025

REVIEWED BY: CHRISTINE MOKAYA SIGN 

DATE 30<sup>TH</sup> JUNE 2025

APPROVED BY: FADHAT MANA SIGN 

DATE 30<sup>TH</sup> JUNE 2025

## KENYA EMBASSIES-TOTAL EXPENDITURE

FINANCIAL YEAR 2024/2025

| S/NO | ITEMS   | DUBAI         | GENEVA        | RIYADH        | QATAR        | TOTAL         |
|------|---------|---------------|---------------|---------------|--------------|---------------|
| 1    | 2110200 | 5,498,946.35  | -             | -             | -            | 5,498,946.35  |
| 2    | 2110201 | -             | 1,493,843.68  | 5,849,760.73  | 6,511,210.00 | 13,854,814.41 |
| 3    | 2110203 | -             | -             | -             | -            | -             |
| 4    | 2110300 | 13,030,523.63 | -             | -             | -            | 13,030,523.63 |
| 5    | 2110306 | -             | 21,446,170.40 | 14,417,408.08 | 7,798,438.80 | 43,662,017.28 |
| 6    | 2110400 | 959,773.98    | -             | -             | -            | 959,773.98    |
| 7    | 2110401 | -             | 1,724,602.38  | -             | 400,000.00   | 2,124,602.38  |
| 8    | 2110402 | -             | 3,177,730.19  | 585,617.50    | 600,000.00   | 4,363,347.69  |
| 9    | 2110403 | -             | -             | -             | 500,000.00   | 500,000.00    |
| 10   | 2120100 | 1,659,830.48  | -             | -             | -            | 1,659,830.48  |
| 11   | 2120201 | -             | -             | -             | 396,522.00   | 396,522.00    |
| 12   | 2210101 | -             | 85,541.93     | 120,852.95    | 300,000.00   | 506,394.88    |
| 13   | 2210102 | -             | 162,001.60    | 69,643.26     | 200,000.00   | 431,644.86    |
| 14   | 2210103 | -             | 176,762.20    | -             | 55,735.00    | 232,497.20    |
| 15   | 2210200 | -             | -             | -             | -            | -             |
| 16   | 2210201 | -             | -             | 16,127.08     | 200,664.00   | 216,791.08    |
| 17   | 2210202 | -             | -             | 18,192.85     | 122,408.00   | 140,600.85    |
| 18   | 2210203 | -             | -             | -             | 54,616.80    | 54,616.80     |
| 19   | 2210300 | 377,894.73    | -             | -             | -            | 377,894.73    |
| 20   | 2210301 | -             | 89,986.08     | 163,740.00    | 136,258.90   | 389,984.98    |
| 21   | 2210302 | -             | 74,997.10     | 41,340.00     | 78,752.00    | 195,089.10    |
| 22   | 2210304 | -             | -             | -             | 16,674.30    | 16,674.30     |
| 23   | 2210400 | 828,500.14    | -             | -             | -            | 828,500.14    |
| 24   | 2210401 | -             | 249,995.80    | 182,191.80    | 362,230.90   | 794,418.50    |
| 25   | 2210402 | -             | 99,999.78     | 312,000.00    | 22,385.00    | 434,384.78    |
| 26   | 2210403 | -             | 199,990.80    | -             | 320,000.00   | 519,990.80    |
| 27   | 2210404 | -             | -             | -             | 31,317.00    | 31,317.00     |
| 28   | 2210500 | 5,347.02      | -             | -             | -            | 5,347.02      |
| 29   | 2210503 | -             | -             | -             | 40,862.80    | 40,862.80     |
| 30   | 2210600 | 7,750,575.00  | -             | -             | -            | 7,750,575.00  |
| 31   | 2210602 | -             | 9,009,087.50  | 3,492,368.75  | 3,340,999.98 | 15,842,456.23 |
| 32   | 2210603 | -             | -             | -             | 1,000,000.00 | 1,000,000.00  |
| 33   | 2210701 | -             | 71,188.14     | -             | -            | 71,188.14     |
| 34   | 2210711 | -             | 1,414.10      | -             | -            | 1,414.10      |
| 35   | 2210800 | 230,132.71    | -             | -             | -            | 230,132.71    |
| 36   | 2210801 | -             | 74,971.00     | 5,898.75      | 381,924.90   | 462,794.65    |
| 37   | 2210802 | -             | 65,422.60     | 137,072.00    | 102,165.40   | 304,660.00    |
| 38   | 2210900 | 118,494.60    | -             | -             | -            | 118,494.60    |
| 39   | 2210902 | -             | -             | -             | 50,000.00    | 50,000.00     |
| 40   | 2210904 | -             | -             | 117,991.25    | 100,000.00   | 217,991.25    |
| 41   | 2211000 | 68,640.00     | -             | -             | -            | 68,640.00     |
| 42   | 2211100 | 48,419.13     | -             | -             | -            | 48,419.13     |
| 43   | 2230100 | 425,916.31    | 3,307,104.10  | -             | 100,000.00   | 3,833,020.41  |
| 44   | 2211020 | -             | -             | -             | 90,454.00    | 90,454.00     |

|    |                       |                      |                      |                      |                      |                       |
|----|-----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| 45 | 2211021               | -                    | -                    | -                    | 6,638.50             | 6,638.50              |
| 46 | 2211101               | -                    | -                    | -                    | 135,800.00           | 135,800.00            |
| 47 | 2211102               | -                    | -                    | -                    | 79,335.50            | 79,335.50             |
| 48 | 2211200               | 121,989.76           |                      |                      |                      | 121,989.76            |
| 49 | 2211201               | -                    | 2,152.80             | 89,064.29            | 221,547.80           | 312,764.89            |
| 50 | 2211204               | -                    | -                    | -                    | -                    | -                     |
| 51 | 2211300               | 534,274.36           | -                    | -                    | -                    | 534,274.36            |
| 52 | 2211301               | -                    | -                    | 22,349.71            | 34,882.30            | 57,232.01             |
| 53 | 2211305               | -                    | -                    | 103,350.00           | 200,000.00           | 303,350.00            |
| 54 | 2211307               | -                    | 39,977.25            | -                    | -                    | 39,977.25             |
| 55 | 2211310               | -                    | -                    | -                    | 68,402.50            | 68,402.50             |
| 56 | 2220101               | -                    | -                    | 15,275.00            | 100,000.00           | 115,275.00            |
| 57 | 2220202               | -                    | -                    | -                    | 75,000.00            | 75,000.00             |
| 58 | 2220204               | -                    | -                    | -                    | 35,758.50            | 35,758.50             |
| 59 | 2340100               | -                    | -                    | -                    | -                    | -                     |
| 60 | 2640100               | 1,082,083.44         | -                    | -                    | -                    | 1,082,083.44          |
| 61 | 2640101               | -                    | 1,314,508.28         | -                    | 101,697.20           | 1,416,205.48          |
| 62 | 2640104               | -                    | -                    | -                    | 591,870.70           | 591,870.70            |
| 63 | 6710102               | -                    | -                    | -                    | -                    | -                     |
| 64 | 6740102               | -                    | -                    | -                    | -                    | -                     |
| 65 | 2220100               | 52,094.50            | -                    | -                    | -                    | 52,094.50             |
| 66 | 2220200               | 8,787.50             |                      |                      |                      | 8,787.50              |
| 67 | 6770101               | -                    | -                    | 195,000.00           | -                    | 195,000.00            |
|    | <b>EXPENDITURE</b>    | <b>32,802,223.64</b> | <b>42,867,447.71</b> | <b>25,955,244.00</b> | <b>24,964,552.78</b> | <b>126,589,468.13</b> |
|    | <b>BAL B/D</b>        | <b>-</b>             | <b>2,102,840.23</b>  | <b>2,741,500.69</b>  | <b>8,550,141.10</b>  | <b>13,394,482.02</b>  |
|    | <b>RECEIPTS</b>       | <b>34,444,240.00</b> | <b>44,709,942.00</b> | <b>35,289,798.00</b> | <b>39,254,608.00</b> | <b>153,698,588.00</b> |
|    | <b>SURPLUS/DEFICI</b> | <b>1,642,016.36</b>  | <b>3,945,334.52</b>  | <b>12,076,054.69</b> | <b>22,840,196.32</b> | <b>40,503,601.89</b>  |

**AIA SUMMARY FY 2024/2025**

| DATE       | DETAILS | DOSH         | DIRECTOR'S FEE | RTU        |
|------------|---------|--------------|----------------|------------|
| 24-Sept-24 | DOSH    | 2,155,500.00 | -              | -          |
| 28-Oct-24  | RTU     | -            | -              | 687,028.00 |
| 30-Oct-24  | RTU     | -            | -              | 9,600.00   |
| 30-Oct-24  | RTU     | -            | -              | 12,100.00  |
| 04-Nov-24  | RTU     | -            | -              | 9,200.00   |
| 11-Nov-24  | RTU     | -            | -              | 99,000.00  |
| 14-Nov-24  | RTU     | -            | -              | 61,200.00  |
| 19-Nov-24  | RTU     | -            | -              | 71,400.00  |
| 25-Nov-24  | RTU     | -            | -              | 13,200.00  |
| 28-Nov-24  | RTU     | -            | -              | 6,000.00   |
| 02-Dec-24  | RTU     | -            | -              | 4,450.00   |
| 04-Dec-24  | RTU     | -            | -              | 83,900.00  |
| 10-Dec-24  | RTU     | -            | -              | 123,650.00 |
| 16-Dec-24  | RTU     | -            | -              | 12,200.00  |
| 19-Dec-24  | RTU     | -            | -              | 204,300.00 |
| 23-Dec-24  | RTU     | -            | -              | 3,000.00   |
| 30-Dec-24  | RTU     | -            | -              | 84,300.00  |
| 06-Jan-25  | RTU     | -            | -              | 120,500.00 |
| 14-Jan-25  | RTU     | -            | -              | 3,900.00   |
| 16-Jan-25  | RTU     | -            | -              | 3,900.00   |
| 17-Jan-25  | RTU     | -            | -              | 4,000.00   |
| 23-Jan-25  | RTU     | -            | -              | 4,000.00   |
| 24-Jan-25  | RTU     | -            | -              | 200.00     |
| 27-Jan-25  | RTU     | -            | -              | 15,650.00  |
| 07-Feb-25  | RTU     | -            | -              | 450.00     |
| 13-Feb-25  | RTU     | -            | -              | 16,200.00  |
| 18-Feb-25  | RTU     | -            | -              | 2,200.00   |
| 21-Feb-25  | RTU     | -            | -              | 16,750.00  |
| 25-Feb-25  | RTU     | -            | -              | 3,700.00   |
| 28-Feb-25  | RTU     | -            | -              | 16,150.00  |
| 05-Mar-25  | RTU     | -            | -              | 18,750.00  |
| 07-Mar-25  | RTU     | -            | -              | 159,600.00 |
| 13-Mar-25  | NSSF    | -            | 600,000.00     | -          |
| 13-Mar-25  | RTU     | -            | -              | 700.00     |
| 17-Mar-25  | RTU     | -            | -              | 3,200.00   |
| 19-Mar-25  | RTU     | -            | -              | 5,100.00   |
| 19-Mar-25  | RTU     | -            | -              | 127,000.00 |
| 24-Mar-25  | RTU     | -            | -              | 21,150.00  |
| 25-Mar-25  | RTU     | -            | -              | 94,502.00  |
| 27-Mar-25  | RTU     | -            | -              | 3,650.00   |
| 02-Apr-25  | RTU     | -            | -              | 500.00     |
| 03-Apr-25  | RTU     | -            | -              | 18,750.00  |
| 07-Apr-25  | RTU     | -            | -              | 40,400.00  |
| 10-Apr-25  | RTU     | -            | -              | 9,800.00   |
| 14-Apr-25  | RTU     | -            | -              | 4,000.00   |
| 16-Apr-25  | RTU     | -            | -              | 500.00     |
| 22-Apr-25  | RTU     | -            | -              | 24,400.00  |

|              |      |                     |                   |                     |
|--------------|------|---------------------|-------------------|---------------------|
| 25-Apr-25    | RTU  | -                   | -                 | 12,950.00           |
| 30-Apr-25    | RTU  | -                   | -                 | 62,800.00           |
| 02-May-25    | RTU  | -                   | -                 | 500.00              |
| 06-May-25    | RTU  | -                   | -                 | 4,400.00            |
| 12-May-25    | RTU  | -                   | -                 | 23,700.00           |
| 13-May-25    | RTU  | -                   | -                 | 200.00              |
| 15-May-25    | RTU  | -                   | -                 | 200.00              |
| 20-May-25    | RTU  | -                   | -                 | 200.00              |
| 22-May-25    | RTU  | -                   | -                 | 369,900.00          |
| 23-May-25    | RTU  | -                   | -                 | 4,400.00            |
| 28-May-25    | RTU  | -                   | -                 | 21,100.00           |
| 30-May-25    | RTU  | -                   | -                 | 10,000.00           |
| 09-Jun-25    | RTU  | -                   | -                 | 20,350.00           |
| 10-Jun-25    | RTU  | -                   | -                 | 1,000.00            |
| 13-Jun-25    | RTU  | -                   | -                 | 1,100.00            |
| 17-Jun-25    | RTU  | -                   | -                 | 3,000.00            |
| 18-Jun-25    | RTU  | -                   | -                 | 200.00              |
| 20-Jun-25    | RTU  | -                   | -                 | 3,500.00            |
| 26-Jun-25    | RTU  | -                   | -                 | 32,150.00           |
| 27-Jun-25    | RTU  | -                   | -                 | 3,000.00            |
| 30-Jun-25    | RTU  | -                   | -                 | 3,000.00            |
| 01-Jul-25    | DOSH | 3,344,500.00        | -                 | -                   |
| 02-Jul-25    | RTU  | -                   | -                 | 7,300.00            |
| 09-Jul-25    | RTU  | -                   | -                 | 4,000.00            |
| 11-Jul-25    | RTU  | -                   | -                 | 15,350.00           |
| 17-Jul-25    | RTU  | -                   | -                 | 56,700.00           |
| 21-Jul-25    | RTU  | -                   | -                 | 4,000.00            |
|              |      |                     |                   |                     |
| <b>TOTAL</b> |      | <b>5,500,000.00</b> | <b>600,000.00</b> | <b>2,889,130.00</b> |

**TOTAL**

**8,989,130.00**

## KENYA EMBASSY ANALYSIS

| PRIOR YEAR B/F (2023/2024)    |                         |            |   |         | 13,394,482.02 |
|-------------------------------|-------------------------|------------|---|---------|---------------|
| VOUCHERS PAID IN FY 2024/2025 |                         |            |   |         |               |
| NO                            | PAYEE                   | VOUCHER NO | NARRATION   | ITEM    | AMOUNT        |
| 1                             | JOSEPH MAKAA            | 1          | HOSPITALITY   | 2210801 | 5,898.75      |
| 2                             | KENYA EMBASSY           | 2          | SERVICING COST  | 2220101 | 15,275.00     |
| 3                             | KENYA EMBASSY           | 3          | FUELING COST  | 2211201 | 51,634.70     |
| 4                             | KEVIN MUGAMBI           | 4          | VISIT JEDDAH  | 6770101 | 195,000.00    |
| 5                             | KEVIN MUGAMBI           | 5          | VISIT JEDDAH  | 2210402 | 195,000.00    |
| 6                             | TAWUNIYA INSURANCE      | 6          | COST OF INSURANCE   | 2110402 | 585,617.50    |
| 7                             | KENYA EMBASSY           | 7          | JUNE 2023 SALARY  | 2110201 | 318,500.00    |
| 8                             | SAUDI TELECOMMUNICATION | 8          | TELEPHONE BILL  | 2210202 | 18,192.85     |
| 9                             | JOSEPH MAKAA            | 9          | FOREIGN SERVICE ALLOWANCE                                 | 2110306 | 207,000.00    |
| 10                            | JOSEPH MAKAA            | 10         | PER DIEM  | 2210401 | 141,391.80    |
| 11                            | EXCHANGE LOSS           |            | EXCHANGE LOSS   | 2230100 | 1,415,040.23  |
| 12                            | KEVIN MUGAMBI           | 11         | VISIT JEDDAH  | 2210402 | 117,000.00    |
| 13                            | JOSEPH MAKAA            | 12         | VISIT JEDDAH  | 2110201 | 649,393.23    |
| 14                            | SAUDI ELECTRICITY       | 13         | ELECTRICITY BILL  | 2210101 | 34,881.60     |
| 15                            | NATIONAL WATER          | 14         | WATER BILL  | 2210102 | 69,643.26     |
| 16                            | JOSEPH MAKAA            | 15         | COST OF LUNCHES   | 2210802 | 137,072.00    |
| 17                            | RAEL JELAGAT            | 1          | FOREIGN SERVICE ALLOWANCE - APRIL, MAY & JUNE 2024        | 2110306 | 3,923,777.10  |
| 18                            | KENYA EMBASSY DOHA      | 2          | LOCAL STAFF SALARIES - JULY 2024                          | 2110201 | 719,000.00    |
| 19                            | MOHAMMAD NAIR KHAN      | 4          | PAYMENT OF JULY 2024 FOREIGN SERVICE ALLOWANCE            | 2210602 | 687,800.00    |
| 20                            | RAEL JELAGAT            | 7          | FOREIGN SERVICE ALLOWANCE - JULY, AUGUST & SEPTEMBER 2024 | 2110306 | 3,874,394.20  |
| 21                            | LUQMAN SEIF SALIM       | 11         | RENEWAL OF HAMAD HEALTH CARD                              | 2120201 | 3,595.00      |

|    |                  |    |  |                                   |                      |
|----|------------------|----|--|-----------------------------------|----------------------|
| 22 | SHANAVAS MEETHAL | 12 | RENEWAL OF HAMAD HEALTH CARD &<br>CARWASH EXPENSES | 2120201                           | 5,033.00             |
| 23 | OOREDOO          | 13 | TELEPHONE EXPENSES                                 | 2210201                           | 24,341.80            |
|    |                  |    |  | <b>TOTAL<br/>PAYMENT<br/>MADE</b> | <b>13,394,482.02</b> |
|    |                  |    |  | <b>BALANCE</b>                    | <b>-</b>             |

## EXCHEQUER ISSUES FY2024/2025

| DATE       | RECURRENT        | DEVELOPMENT    | NYOTA          | TOTAL            |
|------------|------------------|----------------|----------------|------------------|
| 30-Jul-24  | 63,767,053.55    |                |                | 63,767,053.55    |
| 28-Aug-24  | 49,708,807.30    |                |                | 49,708,807.30    |
| 09-Sept-24 | 106,381,892.80   |                |                | 106,381,892.80   |
| 20-Sept-24 |                  | 5,007,790.00   |                | 5,007,790.00     |
| 04-Oct-24  | 70,393,609.55    |                |                | 70,393,609.55    |
| 24-Oct-24  | 31,389,272.65    | 7,089,400.00   |                | 38,478,672.65    |
| 04-Nov-24  | 157,208,821.25   |                |                | 157,208,821.25   |
| 14-Nov-24  |                  | 21,478,700.00  |                | 21,478,700.00    |
| 21-Nov-24  | 50,160,086.00    |                |                | 50,160,086.00    |
| 3/Dec/24   | 71,661,961.70    |                |                | 71,661,961.70    |
| 18/Dec/24  | 59,734,185.55    |                |                | 59,734,185.55    |
| 03-Jan-25  | 83,593,095.00    |                |                | 83,593,095.00    |
| 23-Jan-25  | 48,603,050.00    |                |                | 48,603,050.00    |
| 27-Jan-25  |                  | 17,982,284.80  |                | 17,982,284.80    |
| 31-Jan-25  | 50,003,507.50    |                |                | 50,003,507.50    |
| 06-Feb-25  | 88,128,405.75    |                |                | 88,128,405.75    |
| 17-Feb-25  | 42,285,956.00    | 814,800.00     |                | 43,100,756.00    |
| 10-Mar-25  | 72,468,140.65    |                |                | 72,468,140.65    |
| 17-Mar-25  | 26,523,550.80    | 3,582,800.00   |                | 30,106,350.80    |
| 04-Apr-25  | 168,160,057.50   |                |                | 168,160,057.50   |
| 16-Apr-25  | 68,052,500.00    | 24,629,025.00  |                | 92,681,525.00    |
| 30-Apr-25  | 145,934,039.25   |                |                | 145,934,039.25   |
| 20-May-25  |                  |                | 384,587,345.00 | 384,587,345.00   |
| 21-May-25  |                  | 151,261,287.80 |                | 151,261,287.80   |
| 22-May-25  | 129,352,398.45   |                |                | 129,352,398.45   |
| 09-Jun-25  | 162,225,265.10   |                |                | 162,225,265.10   |
| 27-Jun-25  | 92,590,749.80    |                |                | 92,590,749.80    |
| 03-Jul-25  | 71,800,000.00    | 6,220,600.00   |                | 78,020,600.00    |
|            |                  |                |                | -                |
|            | 1,910,126,406.15 | 238,066,687.60 | 384,587,345.00 | 2,532,780,438.75 |

RECURRENT 1184  
 STATE DEPARTMENT FOR LABOUR  
 A/C NO. 1000303198

BANK RECONCILIATION STATEMENT AS AT 30TH JUN 2025

PAYMENT IN CASHBOOK NOT IN BANK

| VOUCHER NO | PARTICULARS | AMOUNT | REMARKS |
|------------|-------------|--------|---------|
|            |             |        |         |
|            |             |        |         |

TOTAL UNCLEARED EFFECTS

| PARTICULARS | AMOUNT | REMARKS |
|-------------|--------|---------|
|             |        |         |

RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK

| AS AT 30TH JUNE | CREDIT NO. | AMOUNT | REMARKS |
|-----------------|------------|--------|---------|
|                 |            | 0.00   |         |

TOTAL UNCLEARED EFFECTS

| PARTICULARS | AMOUNT | REMARKS |
|-------------|--------|---------|
|             | 0.00   |         |

PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK

| AS A CHEQUE NO. | AMOUNT | REMARKS |
|-----------------|--------|---------|
|                 | 0.00   |         |

TOTAL UNCLEARED EFFECTS

RECEIPTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT

| AS AT 30TH JUN 2025 | RECEIPT NO. | PARTICULARS | AMOUNT | REMARKS |
|---------------------|-------------|-------------|--------|---------|
|                     |             |             |        |         |
|                     |             |             |        |         |
|                     |             |             |        |         |
|                     |             |             |        |         |
|                     |             |             |        |         |

TOTAL UNCLEARED EFFECTS



BANKI  
KUU YA  
KENYA



CENTRAL  
BANK OF  
KENYA

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

July 23, 2024

## CERTIFICATE OF BALANCES

Customer: 131180

STATE DEPARTMENT FOR LABOUR AND  
SKILLED DEVELOPMENT

Balance Date: 30-Jun-25

| Account No | Account Name                        | Currency | Balance        |
|------------|-------------------------------------|----------|----------------|
| 1000303166 | REC-STATE DEPT LABOUR SKILLS DEV    | KES      | 100,459,672.30 |
| 1000303174 | DEV-STATE DEPT LABOUR SKILLS DEV    | KES      | 27,225,624.80  |
| 1000303198 | DEP-STATE DEPT LABOUR SKILLS DEV.   | KES      | 24,092,371.25  |
| 1000303204 | CBK165-STATE DEPT LABOUR SKILLS DEV | KES      | 0.00           |
| 1000320467 | KENYA YOUTH EMP OPP PROJ ACCOUNT A  | KES      | 0.05           |
| 1000744348 | NATIONAL YOUTH OPPORT TOWARDS ADVAN | KES      | 42,459,320.00  |

  
Micah Nabori  
Authorised Signatory  
Banking Services Division

  
Joyce Nasieku  
Authorised Signatory  
Banking Services Division

REPUBLIC OF KENYA

RECURRENT- (CASH BOOK)

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

as at the close of Business on 30<sup>th</sup> June 2025 the board, consisting of S. MUTHUMA, M. MUGA & P. MWANGI assembled at the office of the SDL - CASH OFFICE at 10.00 a.m. on the 4/07/2025 and the following cash was produced: -

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

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

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

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

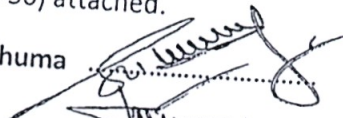
The Cash Book reflected the following balances as at the close of business on the.....30/6/2025.....

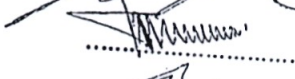
|              |     |     |       |                   |
|--------------|-----|-----|-------|-------------------|
| Cash on Hand | ... | Sh. | ..... | <u>NIL</u>        |
| Bank Balance |     | Sh. | ..... | <u>346,406.00</u> |

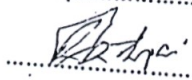
The Bank Certificate of Balance showed a sum of Shs. 100,459,672.30  
one hundred million, four hundred & fifty nine thousand  
(Shs. one hundred & seventy two..... Cts. thirty)

Standing to the credit of the account on 30<sup>th</sup> June 2025.

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

Stephen Muthuma  Chairman

Moses Muga  Secretary

Patrick Mwangi  Member

Members of the Board

Date 4/7/2025



REPUBLIC OF KENYA  
BANK RECONCILIATION

From Date : 01-JUL-24 To : 30-JUN-25

REC-STATE DEPT FOR LABOUR

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000303166

|  |                |
|--|----------------|
| Balance as per bank certificate  | 100,459,672.30 |
| Less --  |                |
| 1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques) | 177,560,059.20 |
| 2. Receipts in Bank Statement not yet recorded in Cash Book                      |                |
| Add --   |                |
| 3. Payment in Bank Statement not yet recorded in Cash Book                       |                |
| 4. Receipts in Cash Book not yet Recorded in Bank Statement                      | 77,446,792.90  |
| Bank Balance as per Cash Book  | 346,406.00     |

Reconciled by: MEYMUNA ABDULLAH Signature: [Signature] Date: 30<sup>TH</sup> JUNE 2025

Reviewed by: CHRISTINE KUMINGSKA Signature: [Signature] Date: 30<sup>TH</sup> JUNE 2025

Approved by: FRIEDAH MAINA Signature: [Signature] Date: 30<sup>TH</sup> JUNE 2025

REPUBLIC OF KENYA

DEVELOPMENT- (CASH BOOK)

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

as at the close of Business on 30<sup>th</sup> June 2025 the board, consisting of S. MUTHUMA, M. MUGA & P. MWANGI assembled at the office of the S.D.L - CASH OFFICE at 10.00 a.m. on the 4/07/2025 and the following cash was produced: -

|   |       |     |     |       |       |          |
|---|-------|-----|-----|-------|-------|----------|
| Notes   | ...   | ... | ... | Sh.   | ..... | Nil      |
| Silver  | ...   | ... | ... | Sh.   | ..... | Nil      |
| Copper  | ...   | ... | ... | Sh.   | ..... | Nil      |
| Cheques (as per details on reverse)           | ..... |     |     | Sh.   | ..... | Nil      |
| It was observed that cheques amounting to Sh. |       |     |     | ..... | Nil   | Cts..... |

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

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

The Cash Book reflected the following balances as at the close of business on the 30/6/2025.....

|              |     |     |         |            |
|--------------|-----|-----|---------|------------|
| Cash on Hand | ... | ... | Sh..... | Nil        |
| Bank Balance |     |     | Sh..... | 39,574.10' |

The Bank Certificate of Balance showed a sum of Shs. 27,225,624.80  
Twenty Seven Million two hundred & twenty thousands  
(Shs. six hundred & twenty five Cts. eighty)

Standing to the credit of the account on 30<sup>th</sup> June 2025.

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

Stephen Muthuma ..... Chairman  
 Moses Muga ..... Secretary  
 Patrick Mwangi ..... Member  
 Members of the Board

Date 4/7/25

From Date : 01-JUL-24 To : 30-JUN-25

DEV-STATE DEPT FOR LABOUR  
Account Number : 1000303174

Bank : Central Bank of Kenya , Branch : Haile Selassie

|         |  |               |
|---------|--|---------------|
|         | Balance as per bank certificate  | 27,225,624.80 |
| Less -- |  |               |
|         | 1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques) | 33,891,432.45 |
|         | 2. Receipts in Bank Statement not yet recorded in Cash Book                      |               |
| Add --  |  |               |
|         | 3. Payment in Bank Statement not yet recorded in Cash Book                       |               |
|         | 4. Receipts in Cash Book not yet Recorded in Bank Statement                      | 6,705,321.75  |
|         | Bank Balance as per Cash Book  | 39,514.10     |

Reconciled by: Christine Mumbua Signature: [Signature] Date: 09-JUL-2025

Reviewed by : ..... Signature: ..... Date: .....

Approved by: Mosongu Signature: [Signature] Date: 09-07-2025

## BANK RECONCILIATION

DEV-STATE DEPT FOR LABOUR

From Date : 01-JUL-24 To : 30-JUN-25  
 Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000303174

| I. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT ( UNPRESENTED CHEQUES) |           |   | Amount      |
|--|-----------|---|-------------|
| Cheque   |           | Payee                                   |             |
| No   | Date      |   |             |
|  |           |   | 3,793.10    |
| 2196   | 11-JUN-25 | COMMISSIONER OF VAT                     | 216,206.90  |
| 2197   | 11-JUN-25 | BARRY ENTERPRISES                       | 2,500.00    |
| 2202   | 13-JUN-25 | COMMISSIONER OF INCOME TAX              | 818,641.15  |
| 2226   | 27-JUN-25 | The Gadget Connect Limited              | 251.25      |
| 2227   | 27-JUN-25 | PUBLIC PROCUREMENT REGULATORY AUTHORITY | 4,187.60    |
| 2228   | 27-JUN-25 | COMMISSIONER OF INCOME TAX              | 14,440.00   |
| 2229   | 27-JUN-25 | COMMISSIONER OF VAT                     | 30,000.00   |
| 2230   | 27-JUN-25 | KAREN OMUROKA AKUMU                     | 30,000.00   |
| 2231   | 27-JUN-25 | LYDIAH WAITHIRA KIMANI                  | 20,000.00   |
| 2232   | 27-JUN-25 | MARY NYAGUTHII NGUITUI                  | 50,000.00   |
| 2233   | 27-JUN-25 | CATHERINE KAWIRA KAMAU                  | 50.00       |
| 2234   | 27-JUN-25 | FANCY WAKESHO NGWATU                    | 50,000.00   |
| 2235   | 27-JUN-25 | FANCY WAKESHO NGWATU                    | 20,000.00   |
| 2236   | 27-JUN-25 | JOYCE WANJIRU KARIUKI                   | 42,000.00   |
| 2237   | 27-JUN-25 | PETER KARIUKI WANJIKU                   | 35,000.00   |
| 2238   | 27-JUN-25 | LYDIAH WAITHIRA KIMANI                  | 7,120.71    |
| 2239   | 30-JUN-25 | COMMISSIONER OF VAT                     | 123.9       |
| 2240   | 30-JUN-25 | PUBLIC PROCUREMENT REGULATORY AUTHORITY | 2,065.0     |
| 2241   | 30-JUN-25 | COMMISSIONER OF INCOME TAX              | 403,690.4   |
| 2242   | 30-JUN-25 | MACHAKOS UNIVERSITY                     | 4,500,000.0 |
| 2243   | 30-JUN-25 | CHRISTINE NDUNGE MUENDO                 | 50,907.8    |
| 2244   | 30-JUN-25 | GEORGE MUNGAI MWANGI                    | 4,500,000.0 |
| 2245   | 30-JUN-25 | MICHAEL KIPLAGAT CHEBII                 | 4,500,000.0 |
| 2246   | 30-JUN-25 | CORNELIUS MUMO KILONZI                  | 21,758.3    |
| 2247   | 30-JUN-25 | INCOME TAX PAYE                         | 1,815,850.0 |
| 2248   | 30-JUN-25 | ARINDO ENTERPRISES                      | 50,000.0    |
| 2249   | 30-JUN-25 | TERESIA WANGUI GITAKA                   | 5,830.0     |
| 2250   | 30-JUN-25 | COMMISSIONER OF VAT                     | 10,144.5    |
| 2251   | 30-JUN-25 | COMMISSIONER OF INCOME TAX              | 322.1       |
| 2252   | 30-JUN-25 | BRANDED ELECTRONICS LIMITED             | 6,600.0     |
| 2253   | 30-JUN-25 | COMMISSIONER OF VAT                     | 374,171.1   |
| 2254   | 30-JUN-25 | ROSEBE AGENCIES LTD                     | 114.8       |
| 2255   | 30-JUN-25 | PUBLIC PROCUREMENT REGULATORY AUTHORITY | 1,914.0     |
| 2256   | 30-JUN-25 | COMMISSIONER OF INCOME TAX              | 8,168.1     |
| 2257   | 30-JUN-25 | COMMISSIONER OF VAT                     | 463,119.1   |
| 2258   | 30-JUN-25 | Levison Merchants                       | 142.        |
| 2259   | 30-JUN-25 | PUBLIC PROCUREMENT REGULATORY AUTHORITY | 2,369.1     |
| 2260   | 30-JUN-25 | COMMISSIONER OF INCOME TAX              | 93,347.     |
| 2261   | 30-JUN-25 | ELIOTI ENTERPRISES                      | 8,517.      |
| 2262   | 30-JUN-25 | COMMISSIONER OF VAT                     | 1,646.      |
| 2263   | 30-JUN-25 | COMMISSIONER OF VAT                     | 17,241.     |
| 2264   | 30-JUN-25 | COMMISSIONER OF VAT                     | 482,864.    |
| 2265   | 30-JUN-25 | ADY EMPIRE                              | 148.        |
| 2266   | 30-JUN-25 | PUBLIC PROCUREMENT REGULATORY AUTHORITY | 28          |
| 2267   | 30-JUN-25 | PUBLIC PROCUREMENT REGULATORY AUTHORITY | 300         |
| 2268   | 30-JUN-25 | PUBLIC PROCUREMENT REGULATORY AUTHORITY | 2,470       |
| 2269   | 30-JUN-25 | COMMISSIONER OF INCOME TAX              | 477         |
| 2270   | 30-JUN-25 | COMMISSIONER OF INCOME TAX              |             |

**RECONCILIATION**

From Date : 01-JUL-24 To : 30-JUN-25  
 Bank : Central Bank of Kenya , Branch : Haile Selassie

DEV-STATE DEPT FOR LABOUR  
 Account Number : 1000303174

**J. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT ( UNPRESENTED CHEQUES )**

| Cheque       |           | Payee                                   | Amount               |
|--------------|-----------|---|----------------------|
| No           | Date      |   |                      |
| 171          | 30-JUN-25 | DORO SUPPLIERS                          |                      |
| 172          | 30-JUN-25 | COMMISSIONER OF VAT                     | 982,458.             |
| 2273         | 30-JUN-25 | COMMISSIONER OF VAT                     | 4,415.               |
| 2274         | 30-JUN-25 | COMMISSIONER OF VAT                     | 1,225.               |
| 2275         | 30-JUN-25 | MAKOKHA BUTONGA ENTERPRISE              | 792.                 |
| 2276         | 30-JUN-25 | PUBLIC PROCUREMENT REGULATORY AUTHORITY | 69,453.              |
| 2277         | 30-JUN-25 | PUBLIC PROCUREMENT REGULATORY AUTHORITY | 76.8                 |
| 2278         | 30-JUN-25 | PUBLIC PROCUREMENT REGULATORY AUTHORITY | 21.3                 |
| 2279         | 30-JUN-25 | COMMISSIONER OF INCOME TAX              | 13.8                 |
| 2280         | 30-JUN-25 | COMMISSIONER OF INCOME TAX              |                      |
| 2281         | 30-JUN-25 | COMMISSIONER OF INCOME TAX              | 1,280.5              |
| 2282         | 30-JUN-25 | MUROSS ENTERPRISE LIMITED               | 355.3                |
| 2283         | 30-JUN-25 | GUNGA SERVICES LIMITED                  | 229.9                |
| 2284         | 30-JUN-25 | DANOTU KENYA LIMITED                    | 44,943.5             |
| 2285         | 30-JUN-25 | COMMISSIONER OF VAT                     | 250,327.1            |
| 2287         | 30-JUN-25 | PUBLIC PROCUREMENT REGULATORY AUTHORITY | 448,262.5            |
| 2288         | 30-JUN-25 | COMMISSIONER OF INCOME TAX              | 7,906.9              |
| 2289         | 30-JUN-25 | JACKLINE MURIUKI MUTHONI                | 137.6                |
| 2290         | 30-JUN-25 | JACKSON MAKAU NGAYAI                    | 2,293.0              |
| 2291         | 30-JUN-25 | KAMJOE PRINTERS AND STATIONERS          | 30,000.0             |
| 2292         | 30-JUN-25 | COMMISSIONER OF VAT                     | 18,900.0             |
| 2293         | 30-JUN-25 | PUBLIC PROCUREMENT REGULATORY AUTHORITY | 81,031.35            |
| 2294         | 30-JUN-25 | COMMISSIONER OF INCOME TAX              | 1,429.30             |
| 2295         | 30-JUN-25 | COMMISSIONER OF VAT                     | 24.85                |
| 2296         | 30-JUN-25 | PUBLIC PROCUREMENT REGULATORY AUTHORITY | 414.50               |
| 2297         | 30-JUN-25 | JEYANS ENTERPRISE AND SERVICES LIMITED  | 24,811.90            |
| 2298         | 30-JUN-25 | PAUL KIPROP NGENY                       | 431.75               |
| 2299         | 30-JUN-25 | FRIDAH NYAMBURA MAINA                   | 1,413,846.35         |
| 2300         | 30-JUN-25 | PETER MUSYOKA WAMBUA                    | 60,000.00            |
| 2301         | 30-JUN-25 | PRINCIPAL SECRETARY LABOUR              | 1,695,000.00         |
| 2302         | 30-JUN-25 | EVELYN KANYUA MURIANKI                  | 50,000.00            |
| 2303         | 30-JUN-25 | AMOS ODIDO OMARI                        | 9,000,000.00         |
| 2304         | 30-JUN-25 | KAMJOE PRINTERS AND STATIONERS          | 50,000.00            |
| 2305         | 30-JUN-25 | MOSES ONYANGO MUGA                      | 50,000.00            |
|              |           |   | 81,031.30            |
|              |           |   | 480,000.00           |
| <b>Total</b> |           |   | <b>33,891,432.45</b> |

**RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK**

| Receipts     |      | Amount |
|--------------|------|--------|
| No           | Date |        |
| <b>Total</b> |      |        |

**PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK**

| Cheque       |      | Amount |
|--------------|------|--------|
| No           | Date |        |
| <b>Total</b> |      |        |

F.O. 30

# BANK RECONCILIATION

DEV-STATE DEPT FOR LABOUR

From Date : 01-JUL-24 To : 30-JUN-25

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000303174

## 4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

| Receipts     |           | Amount       |
|--------------|-----------|--------------|
| No           | Date      |              |
| FT25185XVNDT | 30-JUN-25 | 81,031.35    |
| FT25188Y4HDR | 30-JUN-25 | 403,690.40   |
| FT25184XX83N | 30-JUN-25 | 6,220,600.00 |
| Total        |           | 6,705,321.75 |

## REPUBLIC OF KENYA

## DEPOSIT- (CASH BOOK)

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

as at the close of Business on 30<sup>th</sup> June 2025 the board, consisting  
of.....S. MUTHUMA, M. MUGA & P. MWANGI..... assembled at the office of  
the.....SOL - CASH OFFICE..... at 10.00 a.m. on the  
4/7/2025..... and the following cash was produced: -

|   |     |     |     |       |            |
|---|-----|-----|-----|-------|------------|
| Notes                                     | ... | ... | Sh. | ..... | <u>Nil</u> |
| Silver                                    | ... | ... | Sh. | ..... | <u>Nil</u> |
| Copper                                    | ... | ... | Sh. | ..... | <u>Nil</u> |
| Cheques (as per details on reverse) ..... |     |     | Sh. | ..... | <u>Nil</u> |

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

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

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



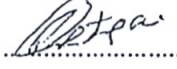
The Cash Book reflected the following balances as at the close of business on  
the.....30/6/2025.....

|              |     |     |       |                      |
|--------------|-----|-----|-------|----------------------|
| Cash on Hand | ... | Sh. | ..... | <u>Nil</u>           |
| Bank Balance |     | Sh. | ..... | <u>24,092,371.25</u> |

The Bank Certificate of Balance showed a sum of Shs. 24,092,371.25  
Twenty four million, ninety two thousands, three  
(Shs. ....hundred & seventy five..... Cts. ....twenty five.....

Standing to the credit of the account on 30<sup>th</sup> June 2025.

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

|                 |  |           |
|-----------------|--|-----------|
| Stephen Muthuma |  | Chairman  |
| Moses Muga      |  | Secretary |
| Patrick Mwangi  |  | Member    |

Members of the Board

Date .....4/7/2025.....



REPUBLIC OF KENYA

NYOTA- (CASH BOOK)

Report of the Board of Survey on the Cash and bank Balances of State Department for Labour as at the close of Business on 30<sup>th</sup> June 2025 the board, consisting of..... S. MUTHUMA, M. MUGA & P. MWANGI assembled at the office of the..... S.D.L. - CASH OFFICE ..... at 10.00 a.m. on the 4/7/2025 and the following cash was produced: -

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

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

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

The Cash Book reflected the following balances as at the close of business on the..... 30/6/2025.....

|              |     |     |     |       |               |
|--------------|-----|-----|-----|-------|---------------|
| Cash on Hand | ... | ... | Sh. | ..... | NIL           |
| Bank Balance |     |     | Sh. | ..... | 22,288,753.50 |

The Bank Certificate of Balance showed a sum of Shs. 42,459,320.00 (Shs. .... Forty two million, four hundred & fifty nine thousand, three hundred & twenty only..... Cts. ....)

Standing to the credit of the account on 30<sup>th</sup> June 2025.

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

Stephen Muthuma ..... Chairman  
 Moses Muga ..... Secretary  
 Patrick Mwangi ..... Member

Members of the Board

Date 4/7/2025

| REPUBLIC OF KENYA  |                                  | F.O. 30 |               |
|--|----------------------------------|---------|---------------|
| STATE DEPARTMENT FOR LABOUR                                |                                  |         |               |
| A/C NO. 1000744348   |                                  |         |               |
| NYOTA 1184-BANK RECONCILIATION REPORT AS AT 30TH JUNE 2025 |                                  |         |               |
|  |                                  | KSII.   | CTS           |
| BANK BALANCE AS PER BANK STATEMENT                         |                                  |         | 42,459,320.00 |
| Less 1&2   |                                  |         |               |
| 1  | Payment in cashbook not in bank. |         | 9,070,566.50  |
| 2  | Receipts in bank not in Cashbook |         |               |
|  | <i>Sub-total</i>                 |         |               |
| Add: 3 & 4   |                                  |         |               |
| 3  | Payment in Bank not in Cashbook  |         |               |
| 4  | Receipts in Cashbook not in bank |         |               |
|  | <i>Sub-total</i>                 |         |               |
| BANK BALANCE AS PER CASHBOOK                               |                                  |         | 33,388,753.50 |

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

PREPARED BY: NAME

Catherine Kambui

SIGNATURE

Catherine

CONFIRMED BY

David Ombui

SIGNATURE

David



NYOTA 1184

STATE DEPARTMENT FOR LABOUR

A/C NO. 1000744348

BANK RECONCILIATION STATEMENT AS AT 30TH JUNE 2025

PAYMENT IN CASHBOOK NOT IN BANK

| DATE      | VOUCHER NO | PARTICULARS             | AMOUNT       | REMARKS |
|-----------|------------|-------------------------|--------------|---------|
| 30-Jun-25 | STD0066    | BLAQSTEIN AGENCIES      | 56,000.00    |         |
|           | STD0067    | DAYSHOOT VENTURES       | 224,100.00   |         |
|           | STD0068    | BURCHIS RESORT          | 488,600.00   |         |
|           | STD0069    | GATCOM SERVICES         | 733,093.95   |         |
|           | STD0069    | GATCOM SERVICES         | 16,906.05    |         |
|           | STD0070    | JACKLINE MUTHONI        | 30,000.00    |         |
|           | STD0071    | JACKLINE MUTHONI        | 30,000.00    |         |
|           | STD0072    | DAVID MAKI              | 37,800.00    |         |
|           | STD0073    | MARWAL ENTERPRISES      | 42,250.00    |         |
|           | STD0074    | MORNING STAR            | 110,000.00   |         |
|           | STD0075    | PINNACLE PERFORMANCE    | 112,000.00   |         |
|           | STD0076    | TINKERBELL ENTERPRISES  | 123,200.00   |         |
|           | STD0078    | ANUSH                   | 144,750.00   |         |
|           | STD0078    | CHIEPGESA VENTURES      | 145,000.00   |         |
|           | STD0079    | COLLIPIES GLOBAL        | 180,900.00   |         |
|           | STD0080    | SALTONZ TECHNOLOGIES    | 493,000.00   |         |
|           | STD0081    | DAYSHOOT VENTURES       | 515,000.00   |         |
|           | STD0082    | R.II DEVANI             | 289,544.40   |         |
|           | STD0084    | REBECCA ONGUKO          | 50,000.00    |         |
|           | STD0085    | REBECCA ONGUKO          | 480,000.00   |         |
|           | STD0085    | THE BENNS COMPANY       | 68,422.10    |         |
|           | STD0086    | MICHAEL CHEBI           | 4,000,000.00 |         |
|           |            | TOTALS                  | 9,070,566.50 |         |
|           |            | TOTAL UNCLEARED EFFECTS |              |         |

| DATE | CREDIT NO. | PARTICULARS             | AMOUNT | REMARKS |
|------|------------|-------------------------|--------|---------|
|      |            |                         | 0.00   |         |
|      |            | TOTAL UNCLEARED EFFECTS |        |         |

| DATE | CHEQUE NO. | PARTICULARS             | AMOUNT | REMARKS |
|------|------------|-------------------------|--------|---------|
|      |            |                         | 0.00   |         |
|      |            | TOTAL UNCLEARED EFFECTS |        |         |

| DATE | RECEIPT NO. | PARTICULARS             | AMOUNT | REMARKS |
|------|-------------|-------------------------|--------|---------|
|      |             |                         |        |         |
|      |             | TOTAL UNCLEARED EFFECTS |        |         |

