



KENYA NATIONAL AUDIT OFFICE



REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF

NATIONAL POLICE SERVICE COMMISSION

FOR THE YEAR ENDED

30 JUNE 2014



KENYA NATIONAL AUDIT OFFICE

REPORT OF THE AUDITOR-GENERAL ON NATIONAL POLICE SERVICE COMMISSION FOR THE YEAR ENDED 30 JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of National Police Service Commission (NPSC) which comprise the, statement of financial position as at 30 June 2014 and the statement of receipts and payments, statement of cash flows for the year then ended and summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. 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.

Management's Responsibility for the financial statements

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

The Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Sections 13 of the Public Audit Act, 2003 and Section 39 of the National Police Service Act, 2011.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 15 of the Public Audit, 2003 and submit the audit report in compliance with Article 229(7) of the Constitution of Kenya. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Basis for Qualified Opinion

1. Missing Motor Vehicle Logbooks

The summary of fixed assets register annexed to the financial statements reflect total fixed assets of Kshs.155,643,209.00 which includes motor vehicles purchased at a cost of Kshs.117,552,095.00. Out of the sixteen (16) motor vehicles in the custody of the Commission only four (4) logbooks were produced for audit review leaving twelve (12) motor vehicle logbooks unaccounted for. In view of the foregoing the ownership of the motor vehicles worth Kshs.102,191,495.00 could not be confirmed as at 30 June 2014.

2. Office Accommodation Payments

(i) Unsupported rent payments

The Commission occupies four (4) floors of the Skypark Building LR. NO.1870/IX/167 at an annual rental cost of Kshs.59,846,608.00. However, no lease agreement has been signed between the landlord and the Commission. Under the circumstances, the validity of the annual rental payments could be ascertained as at 30 June 2014.

(ii) Payment of rent for unoccupied office space

It was noted that, the Commission was paying rent for (2) second and (3) third floors at a rate of Kshs.1,944,844.00 per month without occupying the offices. The Commission had paid a total of Kshs.31,117,504.00 in sixteen (16) months without occupying the office space. Under the circumstances, it has not been possible to confirm the propriety of the total expenditure of Kshs.31,117,504.00 as a proper charge to public funds.

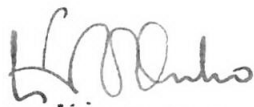
3. Incomplete partitioning and refurbishment of office space

On 25 February, 2013 the Commission entered into a contract agreement with M/s Rickway Renovators through Tender No.NBI/DOI/81(2012/2013) for the partitioning and refurbishments of their offices at Sky Park Building at a contract

price of Kshs.139,958,799.50. However, the contractor abandoned the site after payment of Kshs.48,235,101.00 as at 30 June 2014 when about 34% of the works had been done. No reasons have been given for failure to complete the refurbishments as per the contract.

Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Commission as at 30 June 2014, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards and comply with the National Police Service Commission Act, 2011.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

2 December 2014

NATIONAL POLICE SERVICE COMMISSION
31 OCT 2014
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OFFICE OF THE CONTROLLER OF BUDGET
REGISTRY
31 OCT 2014
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P.O. Box 36616 - 00100, NAIROBI

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NATIONAL POLICE SERVICE COMMISSION

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2014

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

XII
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Accountant General Department
REGISTRY
31 OCT 2014
THE NATIONAL TREASURY
P. O. Box 30007, NAIROBI



NATIONAL POLICE SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2014

	Page
I. KEY ENTITY INFORMATION AND MANAGEMENT.....	2
II. FORWARD BY THE CHAIRMAN	4
III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES.....	5
IV. REPORT OF THE INDEPENDENT AUDITORS ON THE NPSC	6
V. STATEMENT OF RECEIPTS AND PAYMENTS.....	7
VI. STATEMENT OF ASSETS.....	8
VII. STATEMENT OF CASHFLOW	9
VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED	10
IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT	10
X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT	11
XI. SUMMARY STATEMENT OF PROVISIONINGS.....	11
XII. SIGNIFICANT ACCOUNTING POLICIES	12
XIII. NOTES TO THE FINANCIAL STATEMENTS.....	14

I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The National Police Service Commission was established on 5th October 2012 after the appointment in office of six Commissioners through Gazette Notice No. 95 of 3rd October, 2012. These comprised of the Chairperson, the Vice Chairperson and four Commissioners who work full time, but the Vice Chairperson passed on in December, 2013. At cabinet level, the Commission is represented by the Cabinet Secretary for Ministry of Interior and National Coordination. The Chairman is responsible for the general policy and strategic direction of the Commission. The secretariat is headed by the Chief Executive officer and has seconded staff from the national government while others are contracted by the commission.

(b) Key Management

The Commission's day-to-day management is under the following key organs:

- Directorate of Corporate Services
- Directorate of Human Capital
- Directorate of Vetting
- Directorate of IEC and
- Audit Department

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2014 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Jairus Ojango Omumu
2.	Director Corporate Services	Peter M. Wamoto
3.	Director Human Capital	Frederic J. Mugambi
4.	Director IEC	Khalid Salim
5.	Director Vetting	Benjamin Oyile

(d) Entity Headquarters

P.O. Box 47363 00100
5th Floor, Sky Park Plaza
Woodvale Close, Westlands
NAIROBI, KENYA

NATIONAL POLICE SERVICE COMMISSION

Reports and Financial Statements
For the year ended June 30, 2014

(e) **Entity Contacts**

Telephone: (254) 0202186053/61

E-mail: info@npsc.go.ke

Website: www.npsc.go.ke

(f) **Entity Bankers**

Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

Nairobi, Kenya

(g) **Independent Auditors**

Auditor General

Kenya National Audit Office

Anniversary Towers, University Way

P.O. Box 30084

GOP 00100

Nairobi, Kenya

(h) **Principal Legal Adviser**

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

II. FORWARD BY THE CHAIRMAN

The National Police Service Commission was established on 5th October 2012 after appointment in office of six Commissioners through Gazette Notice No. 95 of 3rd October, 2012. These comprised the Chairperson, the Vice Chairperson and four Commissioners who work full time. The Vice chairperson passed away in November, 2013 and has not been replaced. One other Commissioner has been at work due to prolonged illness.

As stipulated in Article 246 of the Constitution, the Commission's mandate is to recruit and appoint persons to hold or act in offices in the service, confirm appointments and determine promotions and transfers within the National Police Service, observing due process, exercise disciplinary control and remove persons holding or acting in offices within the service and perform any other functions prescribed by national legislation. The National Police Service Commission Act, 2011 stipulates the functions of the Commission, which are mainly the Human Capital Management of Police Service.

In the 2013/2014 financial year, the Commission had a budget of 332M, out of which 322M was utilized for operations and activities of the commission. We were able to undertake critical tasks including the sensitization and vetting of National police service officers and coming up with policies and regulations on human resource management of the National Police Service. The Commission also recruited ten thousand police constables into the service, and developed a website where the public can interact with us online and prepared and submitted the commission's annual report for 2012-13 financial year.

The Commission has had a number of challenges such as emerging court cases which are causing delays in the implementation of Police reforms, the threat of insecurity in some parts of country such as Lamu and Mandera where we had to halt the Vetting exercise to allow Police Officers to provide the most needed security in the affected areas. We have also had financial constraints which are hampering implementation of police reforms like vetting of the remaining ranks of the Police, acquiring of enough equipment and tools, completion of partitioning of office works and furnishing and concluding drafting of human resource policies and regulations.

We request for adequate funding from the National Government so that the Commission can continue to implement reforms in the police service and carry out its mandate fully. We sincerely thank the public for their participation in the police reform process. As a Commission, we are determined to continue working with all stakeholders in the security sector to support the National Police Service to be professional and excellent in service delivery.



Johnston M. Kavuludi
Chairperson

NATIONAL POLICE SERVICE COMMISSION

Reports and Financial Statements

For the year ended June 30, 2014

STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the National Police Service Commission is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the Commission for and as at the end of the financial year (period) ended on June 30, 2014. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Commission; (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 National Police Service Commission accepts responsibility for the Commission's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the Commission's financial statements give a true and fair view of the state of Commission's transactions during the financial year ended June 30, 2014, and of the entity's financial position as at that date. The Accounting Officer charge of the National Police Service Commission further confirms the completeness of the accounting records maintained for the Commission, which have been relied upon in the preparation of the Commission's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The Commission's financial statements were approved and signed by the Accounting Officer on 30th October, 2014.



Chief Executive Officer



Chief Accountant

IV. **REPORT OF THE INDEPENDENT AUDITORS ON THE NATIONAL POLICE SERVICE COMMISSION**

We have audited the accompanying (consolidated) financial statements of National Police Service Commission for the year ended June 30, 2014, which comprise: (i) a statement of receipts and payments; (ii) a statement of financial assets and liabilities; (iii) a statement of comparative budget and actual amounts; (iv) a statement of pending bills as at June 30, 2014; and (v) a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

The Commission's Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Public Sector Accounting Standards, and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with the International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Commission's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the entity as at June 30, 2014, and its receipts and payments, as well as cash flows for the year then ended in accordance with International Public Sector Accounting Standards.

Auditor General

Date

NATIONAL POLICE SERVICE COMMISSION

Reports and Financial Statements

For the year ended June 30, 2014

STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014 Kshs	2012-2013 Kshs
RECEIPTS			
Cheque releases	1	322,000,000	290,000,000
Domestic Currency and Domestic Deposits	2	8,369,284	2,997,593
Other Receipts	3	308,000	-
TOTAL REVENUES		330,677,284	292,997,593
PAYMENTS			
Compensation of Employees	4	101,782,748	-
Cost of goods and services	5	154,826,798	-
Transfer to other government entities	6	12,503,711	-
Other grants and transfers	7	-	276,115,529
Acquisition of Assets	8	65,297,449	-
TOTAL PAYMENTS		334,410,706	276,115,529
DEFICIT		(3,733,422)	16,882,064

Accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30th/10/2014 and signed by:



Chief Executive Officer



Chief Accountant


NATIONAL POLICE SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2014

VI. STATEMENT OF FINANCIAL POSITION

	Note	2013-2014 Kshs	2012
FINANCIAL ASSETS			
Cash and Cash Equivalent			
Bank Balances	9A		
Cash Balances	9B	11,367,146	14,692,800
Outstanding Imprests and Advances	9C	6,486	1,380,700
		1,775,010	
TOTAL FINANCIAL ASSETS		13,148,642	16,882,000
REPRESENTED BY			
Fund balance b/ fwd			
(Deficit) / Surplus for the year	10	16,882,064	
		(3,733,422)	16,882,000
NET FINANCIAL POSITION		13,148,642	16,882,000

The accounting policies and explanatory notes to these financial statements form an integral part of these financial statements. The financial statements were approved on 30th / 10 / 2014 and signed by:


 Chief Executive Officer


 Chief Accountant

E SERVICE COMMISSION

Statements
for the year ended 30, 2014


STATEMENT OF CASH FLOW

	Note	2013 - 2014 Kshs	2012 - 2013 Kshs
INCOME FROM OPERATING ACTIVITIES			
Operating income			
Interest income	1	322,000,000	290,000,000
Other income	3	308,000	-
Operating expenses			
Salaries of Employees	4	(101,782,748)	-
Goods and services	5	(154,826,798)	-
Other government entities	6	(12,503,711)	-
Grants and transfers	7	-	(276,115,529)
		53,194,744	13,884,471
INCREASE FROM INVESTING ACTIVITIES			
Disposal of Assets	8	(65,297,449)	-
Cash flows from Investing Activities		(65,297,449)	-
INCREASE FROM BORROWING ACTIVITIES			
Domestic Borrowing and Domestic Deposits	2	8,369,284	2,997,593
Cash flow from financing activities		8,369,284	2,997,593
NET INCREASE IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at beginning of the year	9	(3,733,422)	16,882,064
		16,882,064	-
Cash and cash equivalent at end of the year	9	13,148,642	16,882,064

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30th / 10 / 2014 and signed by:



Chief Executive Officer



Chief Accountant

NATIONAL POLICE SERVICE COMMISSION
 Reports and Financial Statements
 For the year ended June 30, 2014

NATIONAL POLICE SERVICE COMMISSION
 Reports and Financial Statements
 For the year ended June 30, 2014


STATEMENT

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	
RECEIPTS					
Exchequer releases	332,924,654	-	332,924,654	322,000,000	10,924,654
Proceeds from Domestic Borrowings	-	-	-	8,369,284	(8,369,284)
Other Receipts	-	-	-	308,000	(308,000)
Total Receipts	332,924,654	-	332,924,654	330,677,284	2,247,370
PAYMENTS					
Compensation of Employees	99,572,908	3,453,440	103,026,348	101,782,748	1,243,600
Use of goods and services	102,573,077	57,718,876	160,291,953	154,826,798	5,465,155
Transfer to other government entities				12,503,711	(12,503,711)
Acquisition of Assets	20,851,229	49,063,124	69,914,353	65,297,449	4,616,904
Total Payments	222,997,214	110,235,440	333,232,654	334,410,706	(1,178,052)

The accounting policies and explanatory notes to these financial statements form an integral part of these financial statements. The financial statements were approved on 8th / 10 / 2014 and signed by


 Chief Executive Officer


 Chief Accountant

NATIONAL POLICE SERVICE COMMISSION

Reports and Financial Statements

For the year ended June 30, 2014


SUMMARY STATEMENT OF PROVISIONINGS

- Details of General Accounts On Vote


	2013 - 2014 Kshs	2012 - 2013 Kshs
GAV Provisioning account balance	10,572,649	14,503,710
<i>Total</i>	<u>10,572,649</u>	<u>14,503,710</u>

- Details of Exchequer Account

	2013 - 2014 Kshs	2012 - 2013 Kshs
Exchequer Provisioning account balance	10,616,654	2,000,000
<i>Total</i>	<u>10,616,654</u>	<u>2,000,000</u>



Chief Executive Officer



Chief Accountant

X. **SIGNIFICANT ACCOUNTING POLICIES**

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

1. **Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the Commission and all values are rounded to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the Commission.

2. **Recognition of revenue and expenses**

The Commission recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the Commission. In addition, the Commission recognises all expenses when the event occurs and the related cash has actually been paid out by the Commission.

3. **In-kind contributions**

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

4. **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. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

NATIONAL POLICE SERVICE COMMISSION

Reports and Financial Statements

For the year ended June 30, 2014

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Pending bills

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

6. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The Commission's budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the Commission's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

7. Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation. The National Police Service Commission budget for the financial year 2012-2013 was approved as one line with only one expenditure item being its first year of operations. Hence, comparison with the current financial year which has several items of expenditure is not possible. The financial accounts for F/Y 2012-2013 were reported under one line and audited as such by the Auditor General.

8. 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, 2014.

XI. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHEQUER RELEASES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Total	322,000,000	290,000,000

2 DOMESTIC CURRENCY AND DOMESTIC DEPOSITS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
10% Retention amount in relation to office Partitioning	1,330,776	2,997,593
Money held for Repair of an accident vehicle	1,038,508	-
Deposits held in trust(estate)	6,000,000	-
Total	8,369,284	2,997,593

3 OTHER REVENUES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Receipts from Administrative Fees and Charges - Collected as AIA	308,000	-
Total	308,000	-

4 COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic salaries of permanent employees	41,454,750	-
Basic wages of temporary employees	36,679,975	-
Personal allowances paid as part of salary	23,648,023	-
Total	101,782,748	-

NATIONAL POLICE SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2014

5 USE OF GOODS AND SERVICES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services	674,218	-
Communication, supplies and services	4,192,539	-
Domestic travel and subsistence	8,690,536	-
Foreign travel and subsistence	1,974,447	-
Printing, advertising and information supplies & services	12,129,082	-
Rentals of produced assets	59,846,608	-
Training expenses	2,371,469	-
Hospitality supplies and services	15,819,632	-
Insurance costs	20,000,000	-
Specialised materials and services	1,265,185	-
Office and general supplies and services	12,595,533	-
Fuel, Oil and Lubricants	5,516,808	-
Other operating expenses	3,591,694	-
Routine maintenance – vehicles and other transport equipment	4,959,462	-
Routine maintenance – other assets	1,199,585	-
Total	154,826,798	-

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Transfer to exchequer	12,503,711	-
Total	12,503,711	-

7. OTHER GRANTS AND OTHER PAYMENTS

Other current transfers, grants	-	276,115,529
Total	-	276,115,529



NATIONAL POLICE SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2014

8 ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2013 - 2014 Kshs	2012 - 2013 Kshs
Refurbishment of Buildings	19,831,229	-
Purchase of Vehicles and Other Transport Equipment	15,360,600	-
Purchase of Office Furniture and General Equipment	29,906,649	-
Purchase of Specialised Plant, Equipment and Machinery	198,971	-
Total	65,297,449	-

9A Bank Accounts

Name of Bank, Account No. & currency	2013 - 2014 Kshs	2012 - 2013 Kshs
Central Bank of Kenya (1000181486)	269	14,692,548
Central Bank of Kenya (1000182202)	11,366,877	
Total	<u>11,367,146</u>	<u>14,692,548</u>

9B Cash in hand

	2013 - 2014 Kshs	2012 - 2013 Kshs
NPSC Headquarters	6,486	808,756
Total	<u>6,486</u>	<u>808,756</u>

9C Advances

	2013 - 2014 Kshs	2012 - 2013 Kshs
Commissioners Advances	1,775,010	1,380,760
Total	<u>1,775,010</u>	<u>1,380,760</u>

NATIONAL POLICE SERVICE COMMISSION

Reports and Financial Statements

For the year ended June 30, 2014

10	BALANCES FORWARD	BROUGHT	2013 - 2014 Kshs	2012 - 2013 Kshs
	Bank accounts		15,501,304	2,997,593 -
	Cash equivalents (short-term deposits)		1,380,760	1,380,760 -
	Total		16,882,064	4,378,353 -

OTHER IMPORTANT DISCLOSURES

11	PENDING ACCOUNTS PAYABLE (See Annex 1)	Kshs	Kshs
	Supply of goods	14,144,988	-
		<u>14,144,988</u>	<u>-</u>

NATIONAL POLICE SERVICE COMMISSION

Reports and Financial Statements
For the year ended June 30, 2014

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount a	Date Contracted B	Amount Paid To-Date C	Outstanding Balance		Comments
				2014 d=a-c	2013	
Supply of goods						
1. Zac Multimedia				1,680,970		
2. Rickways renovators				7,676,065		
3. Nation Media Group				1,100,000		
4. Queste International				251,800		
5. Standard Media Group				202,954		
6. Mombasa Beach Hotel				180,000		
7. Voyager Hotel				63,000		
8. Garden Hotel Mombasa				720,400		
9. Safaricom				279,200		
10. Maanzoni Hotel				69,540		
11. KSG Mombasa				224,560		
13. Jasmic Logistics Limited				1,696,500		
Total				14,144,988		

14,144,988.00

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2013/14	Historical Cost (Kshs) 2012/13
Land		
Buildings and structures		
Transport equipment	117,552,095.00	
Office equipment, furniture and fittings	21,722,184.05	
ICT Equipment, Software and Other ICT Assets	8,184,464.95	
Other Machinery and Equipment		
Heritage and cultural assets		
Intangible assets		
Total	155,643,209.00	

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