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REPORT

OF


THE AUDITOR-GENERAL

ON

NATIONAL POLICE SERVICE

FOR THE YEAR ENDED

30 JUNE, 2025

 THE NATIONAL ASSEMBLY PAPERS LAID	
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NATIONAL POLICE SERVICE-VOTE 1025

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2025

**Transitional IPSAS Financial Statements under the International Public Sector Accounting
Standards (IPSAS)**

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1. ACRONYMS AND DEFINITION OF KEY TERMS

A: ACRONYMS AND ABBREVIATIONS

CS	Cabinet Secretary
CBK	Central Bank of Kenya
ICPAK	Institute of Certified Public Accountants of Kenya
AIE	Authority to Incur Expenditure
APS	Administration Police Services
AO	Accounting Officer
BETA	Bottom up Economic Transformation Agenda
CFO	Chief Finance Officer
CSR	Community Social Responsibility
DCI	Directorate of Criminal Investigations
DIG	Deputy Inspector General
FY	Financial Year
GOK	Government of Kenya
GSU	General Service Unit
HAU	Head of Accounting Unit
IAU	Internal Affairs Unit
ICT	Information and Communication Technology
IFMIS	Integrated Financial Management Information System
IG	Inspector General of Police
IPSAS	International Public Sector Accounting Standards
KPS	Kenya Police Service
LAN	Local Area Network
MHRMAC	Ministerial Human Resource Management Advisory Committee
NPS	National Police Service
NPSC	National Police Service Commission
OAG	Office of the Auditor General
OCOB	Office of the Controller of Budget
OSHA	Occupational Safety Health Act
PFM	Public Finance Management
WAN	Wide Area Network

B: Definition of Key Terms

Fiduciary Management- Members of Management are directly entrusted with the responsibility of the financial resources of the organisation.

2.KEY MDA INFORMATION AND MANAGEMENT

a) Background information

The National Police Service is an independent office established under Article 243 of the Constitution of Kenya 2010, and is headed by the Inspector General (IG) who exercises independent command. The service consists of; the Kenya Police Service (KPS); the Administration Police Service (APS); Directorate Of Criminal Investigations(DCI) and Internal Affairs Unit.

The KPS and APS are each headed by a Deputy Inspector General (DIG); The Directorate of Criminal Investigations (DCI) and Internal Affairs Unit (IAU) are each headed by a Director; whereas GSU is headed by a Commandant.

(b) Mandate of the National Police Service

The National Police Service draws its mandate from the Constitution of Kenya (CoK), the National Police Service Act, 2011, Service Standing Orders (SSO) and other relevant laws and regulations.

Vision Statement

‘A Professional, Efficient and Responsive Police Service’

Mission Statement

To provide effective, people-centric and accountable policing services for a safe and prosperous society.

Core Values

The National Police Service core values are derived from National Values and Principles of Governance and the Principles of National Security as enshrined in the constitution and are stated below ;

- Integrity
- Impartiality
- Patriotism
- Efficiency
- Transparency and Accountability
- Partnership and Participation

The Core Function of National Police Service

The core functions of the National Police Service are as stipulated under Article 244 of the Constitution of Kenya and the National Police Service Act 2011 among other laws. They include:

- Protection of life and property;
- Provision of assistance to the public when in need;
- Maintenance of law and order;
- Preservation of peace;
- Prevention and detection of crime;
- Apprehension of offenders;
- Investigation of crimes;
- Collection of criminal intelligence;
- Conduct forensic analysis;
- Maintenance of criminal records;
- Receiving and investigating complaints;
- Provision of border patrol and border security and
- Provision of specialised stock theft prevention services.
- Security of Critical Government Infrastructure and VIP Protection

(c) Key Management

The National Police Service day-to-day management is under the following key organs:

- Inspector General of Police
- Secretary Administration/Accounting Officer
- DIG Kenya Police Service
- DIG Administration Police Service
- Director Directorate of Criminal Investigations
- Commandant General Service Unit

(d) Fiduciary Management

The key management personnel who held the office during the year ended June 30, 2025 and who had direct fiduciary responsibility were:

Table 1.0 Key Management Personnel

No.	Designation	Name	Date of Appointment
1.	Inspector General	Douglas Kanja Kirocho, MGH, CBS, OGW	19 th September, 2024
2.	Secretary Administration/Accounting Officer	Bernice S. Lemedeket, EBS	18 th July 2024
3.	Deputy Inspector General, KPS	Eliud K Langat, EBS, OGW, HSC, SS, ndc(K)	29 th July, 2024
4.	Deputy Inspector General, APS	Gilbert Masengeli, CBS, OGW	29 th July, 2024
5.	Director, Criminal Investigations- DCI	Mohamed I Amin, CBS, OGW, “ndc (K)	29 th July, 2024
6.	Commandant, General Service Unit, GSU	Ranson Lolmodooni, MBS, OGW	29 th July, 2024
7.	Director, Human Capital Management	Dr Julius O Olayo, PhD	29 th July, 2024
8.	Senior Chief Finance Officer	CPA Arthur C Nduati	29 th July, 2024
9.	Director- Supply Chain Management Services	Joel K Ngolekong	29 th July, 2024
10.	Senior Deputy Accountant General	CPA Samuel T Maina	29 th July, 2024

(e) Fiduciary Oversight Arrangements

The Inspector General and Accounting Officer are assisted in execution of the annual budget by various committee appointed as per prevailing laws, regulations laws and policies. These committees comprise of the following:-

- Audit committee;
- Ministerial Human Resource Management Advisory committee (MHRMAC);
- Public Financial Management Standing Committee
- Budget Implementation Committee (BIC).

The various committee members within the NPS have wide range of skills and experience and each contributes independent judgement and knowledge of the committee discussions.

On appointment, each committee member is provided with a comprehensive and tailored induction processes covering the NPS business and operations and provided with information relating to their legal and regulatory obligations.

The members of these committees are professionals, technical staff drawn from various departments. The Committees meetings are usually scheduled monthly but may also be held on need basis. The following are the functions and composition of committees put in place to oversee the budget of National Police Service.

i. Audit Committee Activities

The committee was responsible and instrumental in the following activities: -

- a) Improving the quality of financial reporting by ensuring the accounts are prepared in a timely and accurate manner to facilitate prompt submission of annual financial statements to the Auditor General with a copy to the National Treasury and the Controller of Budget not later than 31st August of each subsequent year as well as submission of quarterly financial statements accounts to the Cabinet Secretary with a copy to the National Treasury and the Controller of Budget not later than fifteen (15) after the end of each quarter;
- b) Reviewing and making recommendations on management programs established to monitor compliance with sound public financial management, internal controls, policies, laws, regulations, procedures and the code of ethics;
- c) Strengthening the effectiveness of the internal audit function including regular review of its capacity, review and approval of the internal audit charter and internal audit annual work plan;
- d) Reviewing and monitoring the external auditor's independence and objectivity, taking into consideration relevant professional and regulatory requirements;

In fulfilling its duties, the committee reviews with the external auditors, the scope of their audit plan, system of internal audit reports, assistance given by management and its staff to the auditors and any findings and actions to be taken;

- e) Reviewing any related party transactions that may arise within the National Police Service;
- f) Reviewing communication between external auditors and management including responses on audit queries on the annual financial statement raised by the Auditor General and
- g) Following up on recommendations of the Parliamentary Accounts Committee (PAC).

ii) Ministerial Human Resource Management Advisory committee (MHRMAC)

The duties of the Human Resources Management Advisory Committee include:

- a) Review of promotions of officers;
- b) Review of confirmations in appointment;
- c) Review of disciplinary matters;
- d) Review of re-designation of officers from one cadre to another;
- e) Confirmation of surcharge of officers found to have misused government resources;
- f) Payroll management;
- g) Training and development;
- h) Management of skills inventory and
- i) Recommendation of renewal of contracts.

iii. Public Finance Management Committee

This is the committee charged with the responsibility of implementation of the National Police Service budget and its prudent management.

The duties of the committee include;

- (a) Ensuring that there is prioritization on resources allocated to National Police Service for the smooth implementation of the entities mission, strategy, goals, risk policy plans and objectives;
- (b) Regularly review, monitor budget implementation and advice NPS accounts, major capital expenditures and review performance and strategies at least on a quarterly basis;
- (c) Identifying risks and implementation of appropriate erasures to manage such risks or anticipated changes impacting on NPS;
- (d) Review a regular basis the adequacy and integrity of internal control, acquisition and divestitures and management information systems including compliance with applicable laws, Regulations, Rules and guidelines;
- (e) Establish and implement a system that provides necessary information to the stakeholders including stakeholder Kenya Subsidiary Legislation, 2015 331 communication policy for the entity in line with Article 35 of the constitution;

- (f) Monitor the effectiveness of the corporate governance practices under which NPS operates and propose revisions as may be required from time to time;
- (g) Monitoring timely resolution of audit issues and ensure 100% compliance and achievement of the Zero Fault Audit status for NPS and
- (h) Any other matter referred to it from time to time by the responsible Cabinet Secretary and Inspector General National Police Services.

iv. Budget Implementation Committee

- a) This is the committee charged with the responsibility of implementation of the National Police Service budget and its prudent management. The duties of the committee include:
- b) To review and consider the cash flow plans;
- c) To review the utilization of the cash limits and consider any changes as may be required;
- d) To review the utilization of the donor funds voted for the NPS;
- e) To advise the accounting officer on the challenges related to the budget implementation;
- f) To review and recommend the reallocation of payments;
- g) To review and approve the submission of the payment returns, payroll IPPDs, pending bills and A-I-A returns for NPS and recommend actions to be taken;
- h) To participate in sector working groups and
- i) To review budgets, supplementary estimates and performance of budget against actual for the National Police Service in consultation with the Heads of Department.

(f) National Police Service Headquarters

Jogoo House 'A'
Taifa road, off Harambee Avenue
P.O. Box 44249-00100
Nairobi, Kenya

(g) National Police Service contacts: -

Telephone: +254(20)2221969
Email; NPS@nationalpolice.go.ke
www.nationalpolice.go.ke

(h) National Police Service Bankers

Central Bank of Kenya
Haile Selassie Avenue
City Square 00200
Nairobi Kenya

(i) Independent Auditors

Auditor-General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO-00100
Nairobi, Kenya

(j) Principal Legal Advisor

The Attorney General
State Law Office & Department of Justice
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

3.PROFILE OF THE CABINET SECRETARY



HON ONESMUS KIPCHUMBA MURKOMEN EGH
CABINET SECRETARY
MINISTRY OF INTERIOR AND
NATIONAL ADMINISTRATION

- Hon Onesmus Kipchumba Murkomen EGH is currently the Cabinet Secretary Ministry of Interior and National Administration appointed on December 2024.
- He has worked in the following Ministries as Cabinet Secretary; Ministry for Roads, Transport & Public Works from 27th September 2022 till July 2024 and Cabinet Secretary for Youth Affairs, Creative Economy & Sports from July to December 2024.
- In addition, he was elected as a Senator of Elgeyo-Marakwet County and served the members of Elgeyo Marakwet from the year 2013 to 2022.
- He was appointed Deputy Senate Majority Leader and from the year 2015 to 2017 and there after as Senate Majority Leader from the year 2017 to 2020.
- Mr Onesmus has chaired several committees including the Senate Standing Committee on Devolution & Intergovernmental Relations, Agriculture, Energy, Justice & Legal Affairs, and Electoral Reforms.
- He holds a Bachelor of Laws degree (LL.B) from the University of Nairobi ,Post Graduate Diploma in Law from the Kenya School of Law and two Master of Laws (LL.M) degrees—one from the University of Pretoria, South Africa; and another from the American University Washington College of Law, USA
- He is also an Advocate of the High Court of Kenya.

4. PROFILE OF ACCOUNTING OFFICER AND KEY MANAGEMENT

The Key Management of National Police Service comprise of the following;



BERNICE S. LEMEDEKET, EBS
 SECRETARY ADMINISTRATION
 ACCOUNTING OFFICER,
 NATIONAL POLICE SERVICE.

Ms Bernice S. Lemedeket joined National Police Service in November, 2022 as the Accounting Officer and has over 15 years extensive experience in governance, advisory, finance, project planning and management mainly in public, private sector and foreign development partners.

Bernice has previously served in senior management positions at Kenya Pipeline Company Limited, Malteser International and University of Maryland Global Initiative Kenya among others. She holds a Bachelor of Arts degree Double Major in Psychology and Sociology, Master of Arts degree in Project Planning and Master of Science degree in Development Management.



DOUGLAS KANJA KIROCHO, CBS, OGW
 INSPECTOR GENERAL
 NATIONAL POLICE SERVICE

Mr. Douglas Kanja Kirocho MGH CBS, OGW is currently the Inspector General, National Police Service.

Prior to his current appointment Mr. Douglas Kanja served as Deputy Inspector General Kenya Police Service and there before he was the Commandant of General Service Unit since 2018. He has served in many senior positions in the National Police Service.

He has over 30 years cumulative vast experience in law enforcement, operational excellence, crime investigations and leadership in National Police Service having served in several capacities prior to the current appointment. Mr Douglas Kanja holds a Bachelor of Commerce Degree, Finance option. He also serves as a Commissioner at National Police Service Commission.



MR GILBERT MASENGELI CBS, OGW
 DEPUTY INSPECTOR GENERAL
 ADMINISTRATION POLICE SERVICE

Mr. Gilbert Masengeli CBS, OGW is the Deputy Inspector General Administration Police Service having risen through the ranks to the current position. He was previously the Commandant National Police Service Embakasi A campus. Mr.Masengeli is highly experienced in matters of Governance and Police Administration and is also a Certified Fraud Examiner.

He is a PhD candidate in International Relations and Diplomacy

	<p>and also holds a Master of Science in Forensic and Security Management and Bachelors of Science in criminology and security management.</p>
 <p>ELIUD K. LAGAT, EBS, OGW, HSC, SS, ndc(K) DEPUTY INSPECTOR GENERAL KENYA POLICE SERVICE</p>	<p>Mr. Eliud Kipkoech Lagat, EBS, OGW, HSC, ss, ndc (K) is the current Deputy Inspector General, Kenya Police Service.</p> <p>He holds a Master’s degree in Armed Conflict and Peace studies, a Bachelor’s Degree in Automotive Engineering and many other certificates related to law enforcement, demonstrating a deep and diverse expertise in various aspects of police work.</p> <p>Mr. Eliud Lagat has over twenty-five years of extensive experience in both criminal investigations and explosives, showcasing a high level of expertise and specialization in these critical areas of law enforcement. Prior to his appointment he served as the Commandant General Service unit from april,2023</p>
 <p>MOHAMED I. AMIN, EBS, OGW, 'ndc' (K) DIRECTOR DIRECTORATE OF CRIMINAL INVESTIGATIONS</p>	<p>Mr. Mohamed I. Amin, CBS, OGW, 'ndc' (K) is currently the Director of Criminal Investigation.</p> <p>He holds a Master degree in Criminology and Security Management from Egerton University, Bachelor degree in Criminology and Security Studies from Egerton University and Diploma in International Studies from University of Nairobi. Prior to his appointment as Director of Criminal Investigations Mr. Amin served as Director Internal Affairs at National Police Service, Head of Banking Fraud Unit at Central Bank of Kenya and Regional Criminal Investigation Officer in Rift Valley, Central, Western, North Eastern among other senior positions.</p> <p>Mr. Amin has over 30 years vast experience in security matters, legal, investigations, governance and prosecution enabling him to rise through ranks to current position. He currently serves as a Commissioner at National Police Service Commission.</p>



(CHRP), (Dr.) JULIUS O.OLAYO, PHD
DIRECTOR HUMAN CAPITAL MANAGEMENT
NATIONAL POLICE SERVICE

CHRP, Dr, Julius O. Olayo, holds a Doctor of Philosophy (PhD) in Human Resource Management from Jomo Kenyatta University, MBA(HRM) from Kenyatta University, Bachelor of laws (LLB) from university of Nairobi, B.A Social Science from Kenyatta University, Postgraduate Diploma in Law and Post Graduate Diploma (HRM) from Kenya School of Law and Kenya Institute of Management respectively. He is a Certified Human Resource Professional (CHRP(K), Full member of Institute of Human Resource Management (IHRM) and Member of LSK and Advocate of High court of Kenya. He is currently the Director Human Capital Management, NPS previously Director HRM & D with TSC. He has experience in organizational development, change management and capacity building on Human Resource and Administrative policy and strategy frameworks in both the private and public sectors for a period spanning 28years.



ARTHUR C. NDUATI
SENIOR CHIEF FINANCE OFFICER
NATIONAL POLICE SERVICE

Mr. Nduati holds a Masters in Business Administration from Jomo Kenyatta University of Agriculture and Technology and a Bachelor of Education (Arts) from Kenyatta University. He is a Certified Public Accountant (CPA-K) and a member of the Institute of Certified Public Accountants of Kenya (ICPAK) with over 19 years' experience in the public service. Mr. Nduati has previously represented the National Treasury in State Corporations Boards including the Kenya School of Law Board, Kenya Wildlife Service Board, National Youth Service Council and the State Officers and Public Officers Motor Car Loan Scheme Fund Advisory Board.



JOEL K. NGOLEKONG, (MCIPS)
SENIOR DEPUTY DIRECTOR,
SUPPLY CHAIN MANAGEMENT SERVICES,
NATIONAL POLICE SERVICE.

Mr. Joel K. Ngolekong is a professional Supply Chain Management officer with twenty-seven (27) years working experience in public procurement sector.

He holds a Master degree in Economics from Kurukshetra University in Haryana State of India and currently pursuing Master of Science in Procurement and Logistics in Jomo Kenyatta University of Agriculture and Technology.

Mr. Joel also holds Graduate Diploma from the Chartered Institute of Purchasing and Supply (CIPS). U.K.



CPA SAMUEL T. MAINA
SENIOR DEPUTY ACCOUNTANT GENERAL
HEAD OF ACCOUNTING UNIT
NATIONAL POLICE SERVICE.

CPA Samuel T. Maina holds a Master of Science degree in Commerce (Finance & Investments option) from KCA University, Bachelor of Arts degree in Economics from University of Nairobi.

He is a Certified Public Accountant, Certified Financial Analyst and a member of the Institute of Certified Public Accountants of Kenya (ICPAK). CPA Samuel T. Maina is a seasoned accounting & finance professional with over 15years finance & accounting experience in private and public sector.

His key responsibilities include financial reporting, financial management and budget controls, cash flow forecasts and banking relationships among others.

5.STATEMENT BY THE CABINET SECRETARY



On behalf of National Police Service, I present the financial statements for the Financial Year 2024/2025. The financial statements have been prepared in compliance with the constitution of Kenya and section 81 (1) of the PFM Act, 2012. The statement also conforms with the standards set out by the Public Sector Accounting Standards Board (PSASB) and International Public Sector Accounting Standards (IPSAS). These statements have been derived from the records maintained in our financial transactions for the year ended June 30, 2025. The Financial Statements reflect the true and fair

position of the financial status of the National Police Service. Nothing has been brought to my attention that the service will not continue to deliver services to the public, necessitating the initiation of action to forestall such an eventuality. The public should thus be assured of continued service delivery in the coming period.

In addition to presenting the service financial status, the statements have gone further to show how funds were applied to the sub-programs in the reporting period. The report has outlined the outcomes and outputs achieved by the various sub-programs, including challenges faced where targets were not achieved. This is necessary for demonstrating to the taxpayers how their resources were spent and for future planning.

The resources voted to the Service were spent in strict adherence to the laws and regulations governing public finance management. Due care was exercised to ensure that such expenditures realised value for money, and most importantly, met Kenyans' needs and aspirations. They were applied to fund government priority policies, Vision 2030, BETA Priorities and other policies in the Service. The NPS, therefore, remains committed to appropriate public resources prudently and appropriately account for them as expected by law and the people of Kenya for improved service delivery.

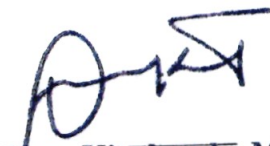
Despite the achievements the NPS faced various challenges in implementing its mandate key among them being-;

- Inadequate budgetary allocation and personnel;
- Increasing incidence and sophistication of crime;

- Increased cases of psycho-social challenges amongst security personnel; Porous borders giving room to proliferation of illicit arms and drugs, light weapons and influx of refugees and aliens;

National Police Service will continue to enhance collaborations and create networks in order to achieve its core mandate which is to provide a professional, innovative and people-centered police service through reforms partnership, capacity building and upholding the rule of law for a safe and secure society.

The office remains committed to use public resources prudently and account for them as provided by law and the people of Kenya for improved service delivery.



Hon. Kipchumba Murkomen, EGH
CABINET SECRETARY
MINISTRY OF INTERIOR AND NATIONAL ADMINISTRATION

6. STATEMENT BY THE SECRETARY ADMINISTRATION / ACCOUNTING OFFICER



It is with great pleasure that I present the Financial Statements for National Police Service for the period ended June 30 ,2025. These statements provide a detailed overview of the financial performance of National Police Service during the period under review shedding light on our budget performance against actual amounts and highlighting key achievements.

The National Police Service is responsible for providing a professional, innovative and

people-centered police service through reforms, community partnership, capacity building and upholding the rule of law for a safe and secure society.

During the 2024/2025 Financial Year, The National Police Service budget and execution focused on provision of policing services as espoused in the Constitution of Kenya (COK) 2010 and National Police Service act 2011. The budget was implemented through five sub-programmes;

- Kenya Police Service
- Administration Police Service
- Criminal Investigation Services
- General Paramilitary Services.
- General Administration Services

Funds were allocated to the National Police Service as prescribed by Section 116 (1) of the National Police Act, 2011. Throughout the period under review, NPS executed the budgeted amount promptly and ensured optimal utilization of resources as a result NPS achieved a budget absorption rate of 99%.

This high level of budget execution reflects our commitment to effective financial planning, cost control measures, and prudent expenditure management. This level of fiscal discipline has translated to effective delivery of the overall mandate.

6.1. Budget Performance against Actual Amounts for Current Year Based on Economic Classification and Programmes;

In the financial year 2024/2025 National Police Service was allocated a budget of **Ksh. 116,643,545,719** of which **Ksh. 116,058,545,719** was under Recurrent while **Ksh. 585,000,000** was under Development vote 1025.

The service absorbed 99.34% of its approved budget allocation for the financial year 2024/25. During the period under review, National Police Service received **Ksh. 115,375,637,411.20** from the exchequer out of the approved budget of **116,643,545,719** resulting to a variance of 1%.

National Police Service was to expend their budget of **Ksh116,643,545,719** under the following five sub programmes:

Kenya Police Service

Resources allocated under this sub programme was to facilitate Kenya Police Service carry out its functions as outlined in Sec 24 of the National Police Act, 2011. The Kenya Police Service was allocated **Ksh. 55,345,314,143** during the year under review.

Administration Police Service

Resources allocated to this sub programme was to enable the administration Police Service execute its functions as stipulated under section 27 of the National Police Service Act, 2011. Administration Police Service was allocated **Ksh. 25,491,639,415** was allocated in the period under review.

Criminal Investigation Services

This is one of the services established under Section 28 of the National Police Service. Criminal Investigation Services was allocated **Ksh. 10,336,169,431** in the period under review. These funds is to enable it execute its functions as outlined in Section 35 of the National Police ACT, 2011.

General Paramilitary Services

Resources allocated to this sub programme was to enable the General Paramilitary Service Police to protect life and property as per Section 24 of the National Police Act 2011. The Paramilitary Service was allocated **ksh. 10,128,882,351** in the period under review.

General Administration Services

Resources allocated under this sub programme was to facilitate the Inspector General to carry out its functions as outlined in Sec 24 of the National Police Act, 2011. The General Administration Service was allocated **Ksh. 15,341,540,379** during the year under review.

The table below shows National Police Service budgetary allocation for the various sub-programmes for the year financial year 2024/2025.

Table 6.1a Resource Allocation by Programme and Sub- Programmes for year ended June 30,2025

S/No.	Description	Allocation 2024/2025 (Ksh)	Percentage (%)
	Program		
1.	Policing Services	116,643,545,719	100%
	Sub-programmes		
a)	Kenya Police Service	55,345,314,143	47%
b)	Administration Police Service	25,491,639,415	22%
c)	Criminal Investigations Service	10,336,169,431	09%
d)	General Paramilitary Service	10,128,882,351	09%
e)	General Administration Service	15,341,540,379	13%
	Total	116,643,545,719	100%

The allocation of resources by sub-programmes in the National Police Service in the Financial Year 2024/2025 is as shown below in the pie chart Figure 1.0

Resource Allocation by programmes

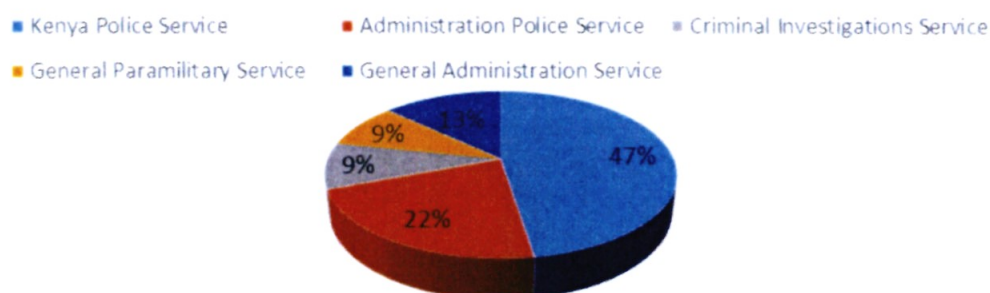


Figure 1.0 Allocation of resources by sub- programmes
Resource Allocation by Economic Classification

Resources allocated to National Police Service in the financial year 2024/2025 as per Economic Classification are as shown in Table 6.1b below;

Table No.6.1b Resource Allocation by Economic Classification

Economic Expenditure Item	Approved Budget
	Ksh.
Wages and Salary Contributions	87,305,865,356
Social Contributions	1,913,749,697
Goods and Services	25,395,886,290
Routine Maintenance	653,477,652
Acquisition of Assets	1,374,566,724
Total	116,643,545,719

Budget Utilisation as per Economic Classification

National Police Service spent **Ksh. 115,893,915,685** for period under review against an approved budget of **Ksh116,643,545,719**. Utilisation of the budget was carried out through various economic classifications as shown in the table 6.1c below;

Table No.6.1c Resource utilisation by Economic Classification for the year ended June 30,2025

Economic Expenditure Item	Approved Budget	Actual Payments	Variance
	Ksh.	Ksh.	Ksh.
Wages and Salary Contributions	87,305,865,356	86,966,847,875	339,017,481
Social Contributions	1,913,749,697	1,594,795,434	318,954,263
Goods and Services	25,395,886,290	25,372,404,316	23,481,974
Routine Maintenance	653,477,652	636,718,450	16,759,202
Acquisition of Assets	1,374,566,724	1,323,149,609	51,417,115
Total	116,643,545,719	115,893,915,685	749,630,034

The utilisation of resources as per Economic items in the National Police Service for the period is as shown in the pie chart below Figure 1.1;

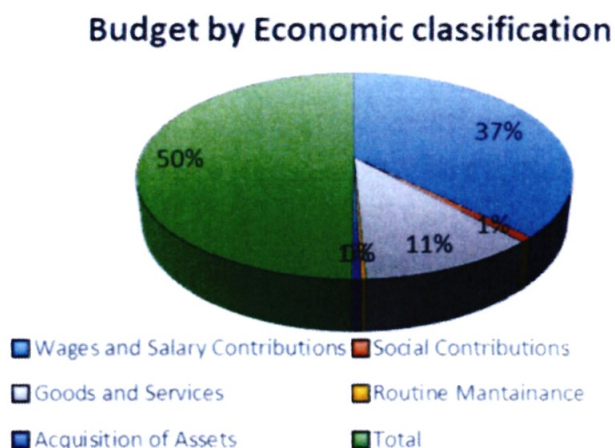


Figure 1.1 Resource utilisation per economic item

Key Performance Highlights

Budget Performance against Actual Amounts

The following is an overview of the financial performance for the period ended June 30, 2025 as reported in the detailed financial statement together with the commentary.

Table 6.1d below shows the actual performance against approved budget for the year under review.

Table 6.1d Actual Performance against Budget for the period ended June 30 2025

Financial Performance	Approved Budget	Actual	Variance	Utilisation
	Ksh.	Ksh.	Ksh.	Ksh.
Total Receipts	116,643,545,719	115,924,356,111	719,189,608	99%
Total Payments	116,643,545,719	115,893,915,685	749,630,034	99%
Surplus for the year		30,440,426	(30,440,426)	

Actual Receipts comprise of **Ksh. 115,375,637,411** received from National Treasury as exchequer and **Ksh.548,718,700** which was collected as Appropriation in Aid.

Actual receipts by the National Police Service was 1% below the approved budget while actual payments were 1% below the approved budget. Late approval of the supplementary budget towards end of June 2025 negatively affected procurement of goods, services and assets whose procurement procedures are guided by laws, regulations and policies.

6.2. Key Achievements for National Police Service;

During the period under review, NPS realized the following major achievements:

- Refurbished Molo Elburgon police station;



Figure 1.2 Refurbished Police Station

- Trained 2800 KPS officers at Kigango and Regional Training Centers;

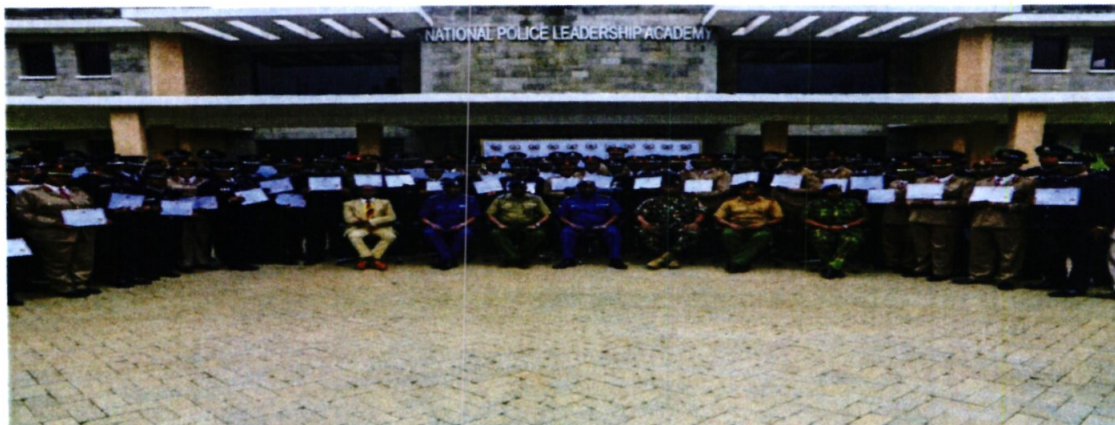


Figure 1.3 KPS officers being awarded certificates after attending a training at National Police Leadership Academy.

- Trained 146 senior APS officers at NPSSSC- Emali; 2810 serving APS officers; and 609 APS officers at the Border Police Training Campus; Trained 382 DCI officers on specialised investigations and 1174 serving GSU officers.



Figure 1.4 APS officers attending training at NPSSSC-Emali.

- Ground breaking for upgrade of APFIS to MBIS;
- Completed 3 other infrastructural facilities;
- Acquired group Medical insurance cover and group life cover for all officers;

6.3 Implementation Challenges and Constraints

The NPS was faced with various challenges and constraints which greatly hampered operation resulting to inadequate delivery of services .These include:-

- a) Delays in approval of Supplementary budget affecting operations;
- b) Inadequate budget allocation to implement its mandate;
- c) Stalled projects resulting from lack of budget provision;
- d) Unfunded new gazetted police stations due to insufficient budget;
- e) Inadequate staffing for both civilian and uniformed officers;
- f) Cattle rustling, banditry in the North Rift;
- g) Country wide demonstrations;
- h) Inadequate budgetary allocation that impacted infrastructure, equipment, and the implementation of new technologies;
- i) Increasing incidence and sophistication of crime and;
- j) Increased cases of psychosocial challenges amongst security personnel.

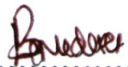
6.4 Recommendations and Way Forward

There is need to critically address the issue of pending bills since they continue to rise at unprecedented rate and have a negative effect on the implementation of the subsequent budgets.

Specifically, the following interventions will be implemented: -

- a) Early initiation of procurement processes and payments so as to request for exchequer in time;
- b) Seek to enhance stake holder's collaborations and create more network in the face of limited resources;
- c) Working closely with the Parliamentary Budget Committee on budgetary matters for allocation of more resources and
- d) Continuous engagement with National Treasury for timely exchequer releases and sufficient budgetary allocation.

In realisation of the NPS programme and sub-programmes, the service will engage development partners in enhancing the NPS budget and resourcing, strengthen its operational, logistical and infrastructural capacity by procuring modern security equipment, constructing new police stations and staff houses and recruiting 10,000 police officers; leverage technology and ICT in fighting emerging crime; upgrade of APFIS to MBIS and upgrade and expansion of training institutions.



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Bernice S. Lemedeket, EBS
**SECRETARY ADMINISTRATION/
ACCOUNTING OFFICER**
NATIONAL POLICE SERVICE

7. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR YEAR ENDED JUNE 30 2025

The Key strategic objectives as per the National Police service strategic plan for 2023-2027 period are to:

- a) Improve NPS infrastructure and facilities
- b) To enhance compliance with provisions and policies on NPS officers' working conditions and staff welfare.
- c) To enhance digitization of information gathering, processing, recording and sharing
- d) Increase the use of geographical information systems in crime surveillance and mapping
- e) Strengthen logistical support for NPS
- f) To build specialized capacities of officers in crime investigations and management

During the FY 2024/25, the service implemented several activities, geared towards the realization of the aforementioned strategic objectives as outlined in the NPS 2023-2027 Strategic plan.

Table 7.1 summarises the sub-programmes, strategic objectives, outcomes and outcome indicators and actual performance recorded during the FY 2024/25.

Table 7.1 Progress on attainment of Strategic Objectives

Sub-Program	Strategic objective	Outcome	Output	Output Indicator	Achievement for the FY			Remarks
					Target	Actual	Variance	
SP1: General Administration planning and Support services	To strengthen logistical support for NPS	Expanded reach of the Police in service Delivery	Assorted security equipment	% of targeted assorted security equipment acquired	29.57	-	-	Budget cuts affected the achievement of the objective
	To increase the use of geographical information systems in crime surveillance and mapping	Reduced crime incidences	Security surveillance services	% of security surveillance and coordination	100	23.25	76.75	NPS has installed 2150 cameras. 1650 cameras are out of service due to fibre cuts, vandalism, or a lack of power.

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	To enhance police professionalism and accountability	Improved police competency and Public trust in the service	Resolved Public Complaints	% resolution of public complaints	100	85	-15	Some cases took a long time to investigate due to their complexity
SP2: Kenya Police Service	Strengthen the police-public partnership in crime prevention and law enforcement	Improved law enforcement and crime prevention	Community Policing services	Number of police stations implementing community policing	1253	425	-828	Big shortfall due to resource constraints in most regions
	To provide Security services at counties and Sub-Counties		County security services	Percentage of Security coverage in Counties	100	100	0	All sub-counties were covered
	To strengthen Security communication		Maintained communication gadgets	Percentage of Security communication gadgets maintained	100	85	-15	Inadequate funds affected the Maintenance of all communication gadgets
	To maintain police vehicles	Improved police vehicle maintenance	Vehicle maintenance services	Percentage of maintenance of police vehicles	100	53	-47	886 GoK police vehicles out of 1672 vehicles were repaired in police workshops. Inadequate funds affected to maintenance of the G.o.K fleet
	To provide VIP protection	Enhanced VIP protection	VIP protection services	percentage of security coverage for	100	100	0	All Identified VIPs

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	services			identified VIPS				covered
	To provide Police Training Services	Trained police officers	Training services	No. of serving police officers trained	5500	2800	2700	Inadequate funding affected the training programme
	Improve NPS infrastructure and facilities	Sufficient infrastructure and facilities to support NPS operations	Police stations and field offices constructed	No. of Police Station built to completion	4	4	0	
SP3: Administration Police Service	To build specialised capacity of officers in crime prevention	Improved efficiency and effectiveness in crime detection and prevention	Trained AP officers	No. of serving police	4800	2810	1990	Inadequate budget allocation for training
				No. of senior officers trained	320	146	-174	Inadequate budget allocation for training
	To provide Security of Government buildings and critical installations	Secure government buildings	Security of Government buildings	Percentage of Security coverage of critical Government buildings and critical installations	100	100	0	Critical government installations were adequately secured.
	To provide Border Security Services	Improved border security country	Border security services	Percentage of border security coverage	100	100	0	Additional officers were deployed to new border patrol bases to ensure security
	To provide anti-stock theft services	Improved community policing	Anti-stock theft services	% recovery of livestock stolen	100	75	-25	The complexity of the terrain and logistical challenges

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								significantly affected the full recovery of stolen livestock.
	Improve APS infrastructure and facilities	Sufficient infrastructure and facilities to support APS operations	AP Camps and field offices constructed	% completion of targeted and funded constructions	15	0	-15	Budget cuts affected the completion of workstations.
SP.4: Criminal Investigation Services	To offer criminal Investigation Services	Expedition investigation of cases	Criminal investigation services	Percentage investigation of reported criminal cases.	100	65	-35	During the year, 76,704 crimes were reported, and investigations were initiated. 46,291 cases were investigated. Some cases take a longer time to complete the investigation due to their complexity
	To enhance the digitisation of information gathering, processing, recording and sharing	Reduced time in information processing and sharing	Upgraded identification system	System upgraded	1	0	-1	The procurement process has been completed, and the upgrade is ongoing.
			Police clearance certificates	% of police clearance certificates	100	85	-15	A total of 958,649 PCC

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				issued				applicatio ns were received, and 815,551 were processed and sent to applicant s. The low capacity of the APFIS limits processin g.
	To build specialised capacity of officers in crime prevention and investigation	Expeditious investigation of cases	Officers trained	Number of officers capacity built on basic investigations	480	0	-480	No funds were allocated for training on basic investigation financial Year
				Number of officers' capacity built on specialized investigations.	320	382	62	Additional training support from development partners.
	To enhance the integration of crime detection and forensic technologies in NPS	Improved efficiency in crime detection, investigation and resolution	Equipped forensic lab	% equipping of the forensics lab	52%	-	-	Inadequate funding affected the equipping of the lab
General-Para military Service	To build specialised capacity of officers in crime prevention	Improved efficiency and effectiveness in crime prevention	Trained Officers	No. of serving officers capacity built	2400	1174	-1226	Inadequate training budget
	To provide emergency response	Improved security		% of emergency incidents	100	100	0	Modern equipment helped

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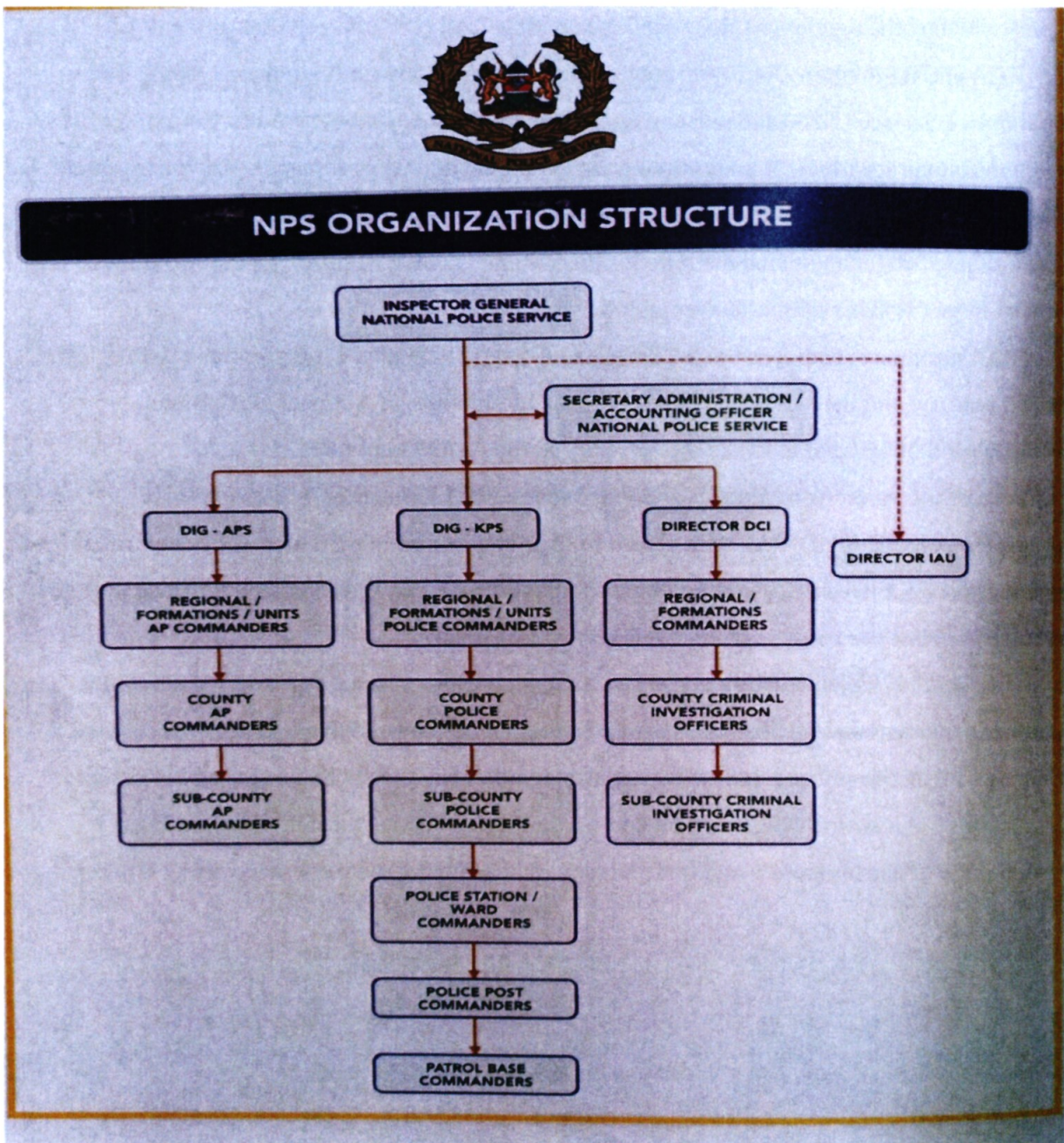
	services to incidents			responded to				the services to quickly respond to emergencies
	Improve GSU infrastructure and facilities	Sufficient infrastructure and facilities to support GSU operations	Facilities and field offices constructed	Percentage completion of targeted and funded constructions	100	0	-100	100% cut on development budget affected the implementation of the project.

8. GOVERNANCE STATEMENT

The National Police Service comprise of three main services which include: -

Kenya Police Service, Administration Police Service and Directorate of Criminal Investigations. The governance structure of the National Police Service is provided below:

8.1 Leadership Structure



8.2 Management Committees Established and their Roles

During the financial year 2024/2025 period the National Police Service management constituted various committees to oversee implementation of key functions and activities. The roles of the various committees constituted are as follows;

a) The Audit Committee

Section 73(5) of the Public Finance Management Act, 2012 provides that every National Government public entity shall establish an Audit committee whose composition and functions shall be as prescribed by the regulations. In compliance with the Public Financial Management Act, 2012 section 73(5) and Regulation 174 (1) of Public Financial Management Regulations, 2015, The National Police Service (NPS) adopted and operationalized Parent Ministry Audit Committee. This marked a milestone for the NPS in improving and strengthening its governance, risk management and financial processes.

The Accounting Officer appointed the following as members of the Ministry's Audit Committee for a period of three (3) years with effect from 30th March 2021.

The Audit Committee is composed of a Chairperson, four (4) members, a representative from The National Treasury, and the Ministry of Interior and Coordination of National Government (MICONG) head of Internal Audit as the secretary to the Audit Committee.

The purpose of the Audit Committee is stipulated in the PFM Regulation 175 as follows:

- a) Support the Accounting Officer with regard to their responsibility on issues of risk control and governance and associated assurance but the responsibility over the management of risk control and governance processes remains with the management of Ministry;
- b) Follow up on the implementation of the recommendations of internal and external auditors;
- c) Reviewing the systems established to ensure sound public financial management and internal controls, as well as compliance with policies, laws, regulations, procedures, plans and ethics and;
- d) Initiating special audit/investigations on any allegations, concerns and complaints regarding corruption, lack of accountability and transparency in consultation with the Accounting Officer.

The NPS Audit committee for the period under review comprised of the following members;

S/No.	Name	Role
1.	Prof. Daniel K. Tarus	Chairperson
2.	Dr. John K. Mwangi	Member
3.	Ms. Sabina W. Maghanga	Member
4.	Mr. Mose K. Makori	Member
5.	Mr. John O. Matagaro	The National Treasury Representative
6.	Mr. James K. Muigai	Secretary

Table 8.2a Audit Committee Attendance for the period ended June 30, 2025

S/N o	Name of Members	Dates of Meetings						Total Attendance
		24/9/24	25/9/24	05/12/24	06/12/24	21/03/25	26/06/25	
1.	Prof. Daniel Tarus	√	√	√	√	√	√	6
2.	Sabina Maghanga	√	√	√	√	√	√	6
3.	Mose Makori	√	√	√	√	√	√	6
4.	John Matagaro	√	√	√	√	√	√	6
5.	James Muigai	√	√	√	√	√	√	6
6.	John Mwangi	√	√	√	√	√	√	6

b) NPS Human Resources Management Advisory Committee

The duties of the Human Resources Management Advisory Committee include:

- a) Review of promotions of officers;
- b) Review of confirmations in appointment;
- c) Review of disciplinary matters;
- d) Review of re-designation of officers from one cadre to another;
- e) Confirmation of surcharge of officers found to have misused government resources;
- f) Payroll management;
- g) Training and development;
- h) Management of skills inventory and
- i) Recommendation of renewal of contracts.

National Police Service Human Resource Management Advisory Committee Composition for the Period ended June 30, 2025

Ministerial Human Resource Management Advisory committee for the period under review comprised of the following members:

S No.	Name	Designation	Role
1.	Ms.Bernice S.Lemedeket	Accounting Officer	Chairperson
2.	Dr.Violet Chesang	DA	Member
3.	Dr.Julius Olayo	DHCM	Secretary
4.	Stephen Mbasu	SDS	Member
5.	Emily Obino	DDHCM	Member
6.	Samuel Thiongo	SDAG	Member
7.	Solomon Lempere	DL	Member
8.	Maora Masankai	DDHCM	Member
9.	Ruth Ruraa	DDHCM	Member
10.	Edith Ndegwa	DDHCM	Member
11.	Arisa Gibson	H/CPPMD	Member

Table 8.2 b Committee Attendance for the Period Ended June 30, 2025

S/No	Name of Member	Dates of Meetings		Total Attendance
		03/10/24	18/10/24	
1	Ms.Bernice S.Lemedeket	√	√	2
2	Dr.Violet Chesang	√	√	2
3	Dr.Julius Olayo	√	√	2
4	Stephen Mbasu	√	√	2
5	Emily Obino	√	×	1
6	Samuel Thiongo	√	×	1
7	Solomon Lempere	√	√	2
8	Maora Masankai	√	√	1
9	Ruth Ruraa	√	×	1
10	Edith Ndegwa	√	√	2
11	Arisa Gibson	√	×	1

d) Public Finance Management (PFM) Standing Committee

This is the committee charged with the responsibility of implementation of the National Police Service budget and its prudent management.

The duties of the committee include;

- (a) Ensuring that there is prioritization on resources allocated to National Police Service for the smooth implementation of the entities mission, strategy, goals, risk policy plans and objectives;
- (b) Regularly review, monitor budget implementation and advice NPS accounts on major capital expenditures and review performance and strategies at least on a quarterly basis;
- (c) Identifying risks and implementation of appropriate erasures to manage such risks or anticipated changes impacting on NPS;
- (d) Review on a regular basis the adequacy and integrity of internal control, acquisition and divestitures and management information systems including compliance with applicable laws, Regulations, Rules and guidelines;

- (e) Establish and implement a system that provides necessary information to the stakeholders including stakeholder Kenya Subsidiary Legislation, 2015/331 communication policy for the entity in line with Article 35 of the constitution;
- (f) Monitor the effectiveness of the corporate governance practices under which NPS operates and propose revisions as may be required from time to time;
- (g) Monitoring timely resolution of audit issues and ensure 100% compliance and achievement of the Zero Fault Audit status for NPS and
- (h) Any other matter referred to it from time to time by the responsible Cabinet Secretary and Inspector General National Police Service.

National Police Service Public Finance Management Standing Committee for the period under review comprised of the following members:

S No.	Name	Designation	Role
1.	Ms. Bernice S. Lemedeket, EBS	Accounting Officer	Chairperson
2.	Mr. Arthur Nduati	SCFO	Secretary
3.	Mr. Samuel T. Maina	SDAG	Member
4.	Mr. Joel Ngolekong	SDSCMO	Member
5.	Mr. Stephen Mbasu	SDS	Member
6.	Mr. Stephen Muchai	H/IA	Member
7.	Mr. Richard Lesusian	DAPF	Member
8.	Mr. Peter Sichangi	DA	Member
9.	Mr. Mark Leleruk		Member
10.	Mr. Barnabas M.Mutua	AS-GSU	Member
11.	Mr. Mwangi Wanderi	DHCD	Member
12.	Mr. David Muthuri	SO KPS	Member
13.	Mrs. Emily Obino	DDHCM	Member
14.	Mr. Simon Lempere	D/LEGAL	Member
15.	Mr. Gibson Arisa	H/CPPMD	Member
16.	Mr. Eric Murungi	SPFO	Member

d) Budget Implementation Committee

This is the committee charged with the responsibility of implementing the National Police Service budget and its prudent management. The duties of the committee include:

- a) To review and consider the cash flow plans;
- b) To review the utilisation of the cash limits and consider any changes as may be required;
- c) To review the utilisation of the donor funds voted for the NPS;
- d) To advise the accounting officer on the challenges related to the budget implementation;
- e) To review and recommend the reallocation of budgets;
- f) To review and approve the submission of the payment returns, payroll IPPDs, pending bills and A-I-A returns for NPS and recommend actions to be taken;
- g) To participate in sector working groups and

- h) To review budgets, supplementary estimates and performance of the budget against actual for the National Police Service in consultation with the Heads of Department.

National Police Service Budget Implementation Committee Composition for the Period ended June 30, 2025:

S No.	Name	Designation	Role
1	Mr. Arthur Nduati	SCFO	Chairperson
2	Mr. Samuel T. Maina HSC	SDAG	Secretary
3	Mr. Joel Ngolekong	SDSCMO	Member
4	Mr. Stephen Mbasu	SDS	Member
5	Mr. Stephen Muchai	D/IA	Member
6	Mr. Richard Lesusian	DAPF	Member
7	Mr. Peter Sichangi	DA	Member
8	Dr. Julius Olayo	DHCM	Member
9	Mr. Aeron Mutuku	CFO	Member
10	Mr. Julius Sang	CE	Member
11	Dr. Violet Chesang' MBS OGW	DA	Member
12	Mr. Eric Murungi	SPFO	Member

Table 8.2 d Committee Attendance for the Period Ended June 30, 2025

S/No	Name of Member	Total Attendance		
		19/2/25	8/05/25	
1	Mr. Arthur Nduati	√	√	2
2	Mr. Samuel T. Maina HSC	√	√	2
3	Mr. Joel Ngolekong	√	√	2
4	Mr. Stephen Mbasu	√	√	2
5	Mr. Stephen Muchai	√	√	2
6	Mr. Richard Lesusian	√	√	2
7	Mr. Peter Sichangi	√	√	2
8	Dr. Julius Olayo	√	√	2
9	Mr. Aeron Mutuku	√	√	2
10	Mr. Julius Sang	√	√	2
11	Dr. Violet Chesang' MBS OGW	√	√	2
12	Mr. Eric Murungi	√	√	2

e) Performance Management Committee

The role of Performance Management Committee include: Undertaking quarterly review and implementation of strategic plans and performance contracts; Ensure linkage between institutional performance contract and performance appraisal system; Ensure that overall assessment of employee performance is within the context of institutional performance as evaluated through

Staff Performance Appraisal System; Hold quarterly performance review meetings; Consider performance reports from various departments and recommend improvement; Make recommendations to the Authorizing Officer on the application of rewards or sanctions and ensuring that the integrity and credibility of the overall process of rewards and sanction system is safeguarded and maintained at all times.

f) Project Implementation Committee

The committee reviews project concept notes, pre-feasibility and feasibility studies and make recommendations to the accounting officer. It also identifies project risks and suggest mitigating measures. The committee also prioritizes projects based on NPS strategic plans, Medium Term Plans and the Bottom up Economic transformation agenda (BETA). Further, the committee is also responsible for recommending the mode of project financing.

8.3 Risk Management policies within National Police Service

National Police Service continues undertaking a risk assessment of its operations to strengthen the controls and prevent disruptions, entailing developing measures to avoid an incident. Risk management is done through the Audit & Risk Committee. A risk register is maintained and regularly reviewed for relevance, as the conditions of National Police Service workplaces are dynamic. When an incident occurs, the National Police Service focuses on protecting life and has put measures to safeguard life and property. These include:

- a) Adherence to safety designs in the National Police Service;
- b) Strengthening barriers that reduce the spread of harm;
- c) Training and staff awareness with skills to detect and appropriately respond to emergencies and
- d) Disaster recovery plans and measures and continuity planning to enable the resumption of the operation of critical services as fast as possible.

NPS leadership is required to disclose any conflict of interest in relation to matters that are brought before them for deliberation. The service maintains a register of conflicts of interest which is updated where a conflict is declared. During the year under review, there were no governance issues and no undisclosed conflict of interest at the NPS.

8.4 Trainings and Development in Governance

The National Police Service development programmes during the period under review were aligned to training needs. However, the programmes were not fully implemented owing to budget constraints occasioned by budget cuts through supplementary.

8.5 Public Participation Activities

The National Police Service engages stakeholders in several forums as part of service collaborations geared towards sustainability. Stakeholders' engagement is very important in the service world for growth and resolving challenges and finding permanent solutions to make the National Police Service efficient. During the period under review, there were no much public engagements activities as envisaged due to budget constraints.

8.6 Compliance with Laws and Regulations.

The National Police Service complied with all statutory and regulatory requirements. This includes and not limited to: The Constitution of Kenya, 2010, Executive Order No. 1 of 2020, Executive Order No. 1 of 2023, Service standing orders, the Public Procurement and Asset Disposal Act, 2015, and its attendant Regulations, 2020, the Public Finance Management Act, 2012 and its attendant Regulations, 2015, various Circulars from the National Treasury and PSC, Human Resource Manual, 2014, Leadership and Integrity Act, 2012 and Public Audit Act, 2015.

The NPS, also complied with applicable environmental laws and regulations in the public sector. The NPS has allocated in its budget funds for contracted cleaning service, supplies of cleaning material and services to facilitate general cleanliness in all its offices at the county and headquarter.

9. MANAGEMENT DISCUSSION AND ANALYSIS

The approved budget allocation for the FY 2024/2025 was **Ksh. 116,058,545,719**. On the other hand, the expenditure over the same period amounted to **Ksh. 115,893,915,685**. This translates to an absorption rate of 99% of the budget.

The National Police Service core mandate is to continue to provide better security services. Prudent budgeting and cash management has enabled the service to meet emerging infrastructure needs while maintaining services provided to citizens. The service has both new and continuing initiatives and programs that are indicative of the challenges and opportunities related to provision of security services.

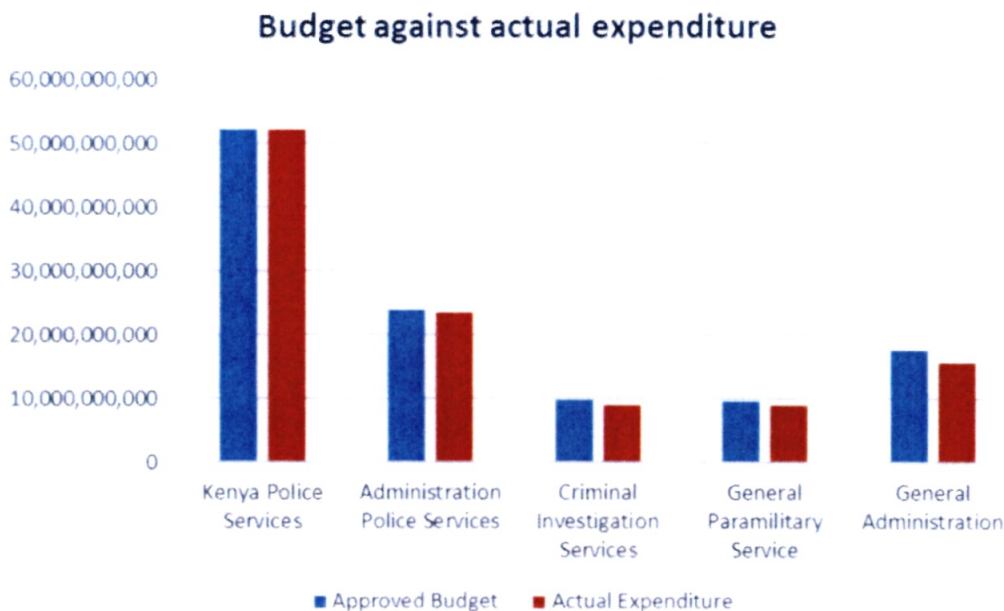


Figure 9.0 Budget against actual expenditure

9.2 Project Implementation Matrix

Key Projects or Investments Decision Implemented and Ongoing

National Police Service initiated and implemented the following projects during the financial year 2024/2025 period as shown on the table 9.2:

National Police Service initiated and implemented the following projects during the financial year 2024/2025 period as shown in the table below;

Table 9.2 Project Implementation Matrix

S/No.	Project code	Project Name	Total Estimated Cost (Ksh.M)	Source of Funds	Cumulative expenditure(ksh.M)	Project status
1	1025100100	Police Modernisation Programme	143,000	GOK	42,544.63	Ongoing
2	1025101300	Repair of Drainage System - Service Central Stores	5	GOK	5	Ongoing
3	1025101100	Commissioning of Sub-distribution Board & Relocation of the LV Board	9	GOK	9	Ongoing
4	1025101200	Renovation of Molo Elburgon Stations	60	GOK	60	Ongoing
5	1025100407	Upgrade and expansion of APFIS	2,711.75	GOK	295,000	Ongoing
6	1025100408	Maintenance of systems	570.63	GOK	492.885	Ongoing

9.3 Compliance with Statutory Requirements

The National Police Service continues to operate within the legal and regulatory frameworks provided by the Constitution of Kenya (2010), the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The Department ensures timely submission of statutory deductions, financial reports, adherence to budgetary ceilings and procurement laws, and compliance with internal control mechanisms and government circulars.

Regular internal and external audits are conducted to uphold transparency and accountability in financial management and service delivery.

9.4 Major Risks Facing the Organization

National Police Service faces several strategic, operational, and financial risks, including:

Insecurity and Emerging Threats: Rising incidences of terrorism, banditry, and cyber threats strain existing security resources.

Resource Constraints: Inadequate budget allocations hinder effective implementation of programs.

Rapid Urbanization and Population Growth: Increased demand for security services in urban areas stresses personnel and infrastructure.

Climate-related Risks: Natural disasters such as floods and droughts affect internal displacement and emergency response operations.

Political and Ethnic Tensions: Especially around electoral cycles, these risks can escalate into widespread insecurity.

Mitigation measures include enhanced intelligence-led operations, inter-agency coordination, capacity-building, and risk-based planning.

9.5 Material Arrears in Statutory and Other Financial Obligations

As at the end of FY 2024/2025, NPS has no significant arrears in statutory obligations such as PAYE and pension contributions. However, occasional delays in disbursements and cash flow challenges have led to a buildup of pending bills in non-core areas such as utilities, maintenance, and service contracts. The Department is implementing measures to validate, prioritize, and progressively clear verified pending bills.

9.6 Review of the Economy and Sector

The performance of the security sector is closely linked to the broader economic environment. During the reporting period:

The Kenyan economy showed moderate growth amid global inflationary pressures, climate shocks, and geopolitical uncertainties.

Security-related budget allocations remained under pressure due to competing national priorities, including education, health, and debt servicing.

Increased urbanization, cross-border movements, and youth unemployment contributed to the demand for security services.

Despite fiscal constraints, the sector remained resilient through strategic resource allocation.

9.7 Future Developments

In future NPS looks forward to;

- Leverage technology through digitalization of security operations;
- Expand infrastructure through the construction and modernization of police posts, and disaster response centers.
- Enhance community policing and stakeholder engagement for proactive security management.
- Integrate climate risk response into national security planning to strengthen disaster preparedness.
- Capacity building for security officers and law enforcement personnel will remain a priority to enhance service delivery and professionalism.

Other Relevant Information

NPS has embraced performance contracting and Results-Based Management (RBM) to drive institutional efficiency.

Partnerships with the private sector, regional bodies, and international development partners are being expanded to strengthen capacity, especially in counter-terrorism, border security, and disaster risk reduction.

10.ENVIRONMENTAL AND SUSTAINABILITY REPORTING

a) Sustainability strategy and profile

The National Police Service's sustainability strategy focused on integrating sustainability principles into its operations and promoting sustainable practices within the National Police Service. This included developing internal capacity for sustainability planning, training staff, and creating frameworks for integrating environmental considerations.

Digitalization is vital for the delivery of efficient, seamless, and cost-effective services that are responsive to the needs of citizens and businesses. It promotes transparency and reduces corruption. The second pillar of the Information Communication Technology (ICT) Digital Masterplan 2022-2032 emphasises the need for digitising and automating government records. It also calls for integrating and increasing the interoperability of government services and reviewing and automating all critical government services.

The Service will leverage technology to improve service delivery by digitizing the occurrence book, cash bail and instant traffic fines; upgrading and integrating the ICT systems, and migrating its services to online platform.

b) Environmental performance/Climate Change/Mitigation of Natural Disasters.

NPS has mainstreamed its environmental sustainability goals within all its operation areas as part of its corporate strategy to enhance the core mandate. The NPS, therefore, continues to comply with applicable environmental laws and regulations in the public sector. The NPS has allocated in its budget funds for contracted cleaning service, supplies of cleaning material and services to facilitate general cleanliness in all its offices at the county and headquarter. The Office has embraced climate-smart technologies to mitigate climate change impacts and other emerging issues. Such interventions include cutting out plastics, recycling and reusing, and properly disposing of e-waste. Further, the ongoing automation of office mandates is geared towards paperless institutions.

On the disposal of waste products, the NPS is guided by Section 163 of the PPADA 2015 and has established an Asset Disposal committee for identifying assets for disposal and making recommendations to the Accounting Officer on disposal methods through the Annual Disposal Plan.

c) Employee Welfare

The National Police Service has an elaborate recruitment policy that provides a structured framework for managing human resources processes of recruitment, selection, appointment, development and promotions. The Human Resource Procedure Manual guides staff awards. The policy emphasizes the need to consider the National police service's commitment to diversity to represent the face of Kenya. It is the policy of NPS to provide continuous, high-quality training and development to staff to improve their skills and competencies that will contribute to improved organisational performance. In this regard, the NPS has engaged in the following employee welfare activities.

i. Staff Capacity Building.

The NPS recognises the importance of training and development to enhance productivity and efficiency. Towards this realisation, the NPS undertook capacity building programs and facilitated staff to attend professional development courses, seminars and workshops. These training interventions are aligned with the Service's performance management systems.

ii. Occupational Safety and Health Hazard (OSHA) Activities.

The National Police Service is committed to providing and maintaining safe and secure working conditions, equipment and systems of work that are safe and healthy for use by all employees, visitors and other persons at or near its operational areas. NPS has an Occupational Safety and Health Policy aligned with the Occupational Safety and Health Act of 2007 (OSHA)

d) Operational practices

i) Responsible for Supply chain and supplier relations.

The supply chain plays a pivotal role in the timely procurement of quality goods, works and services. The procurement process is guided by the Public Procurement and Assets Disposal Act 2015, relevant regulations, policy and procedures and best practices in the industry.

The main objective of the supply chain function is to improve processes and service delivery to stakeholders for sustained economic development. The National Police service maintains good business practices and treats its suppliers responsibly by honouring contracts and respecting payment practices; specifications are given under what is required to ensure that there is value for money for the goods procured or services rendered. The National Police Service, while carrying

out its mandate, has endeavoured to follow the generally accepted good procurement standards. By doing this, the right quality, quantity and time are always observed. All her procurement processes are carried out in IFMIS. The National Police Service carried out the following activities during the year under review to ensure best practices are adhered to; The National Police Service complied with the 30 percent rule reservation for women, youth and persons with disabilities about procurement. The NPS also complied with Section 155 of the Public Procurement and Asset Disposal Act, 2015, making it mandatory for public entities to comply with Part XII of the Act on Preference and Reservations provisions in Procurement. Sections 53 (6), 157 (5) and (10) of the Act require Accounting Officers of public entities to reserve a prescribed percentage of its procurement budget, which shall not be less than 30 per cent, to the disadvantaged groups in society. During the period, the NPS appointed various Ad hoc committees to undertake procurement-related activities such as tender evaluation, disposals, and inspection and acceptance committees. Some of the tender requests opened, evaluated, awarded and inspected include; Medical Cover contracts, the Framework Contract for Printing of Budget Implementation Review Reports and Recruitment of Staff. The members of the Disposal Committee appointed by the Accounting Officer also identified assets for disposal, set reserve prices for disposable assets and made recommendations to the Accounting Officer on disposal methods through the Annual Disposal Plan.

ii) Anti-corruption issues.

The NPS has made remarkable strides in preventing corruption and unethical practices, as provided in the Ethics and Anti-Corruption Act of 2011. Key achievements include: The establishment of the Integrity Committee which is aimed at institutionalizing the anti-corruption initiatives in the operations of the NPS.

The committee's primary mandate is to formulate, coordinate, and implement Codes of Conduct and Ethics, Anticorruption Policy, Integrity Testing Programme, Whistle Blowers Protection Systems, Corruption reporting channels, Customer service charters for all Departments, Financial, Procurement, and Human Resource Manuals, Corruption Risk Assessment and mitigation plan and Performance contracting targets.

e) Community Engagements

Corporate Social Responsibility (CSR) is an essential component that enables an organization to participate in promoting the Environmental, ethical and socio-economic concerns of the communities.

During the period under review, the National Police Service participated in tree planting activities across the country.

11. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of the 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 is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for the year ended on June 30th, 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 entity, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NPS accepts responsibility for the entity's financial statements, which have been prepared on the Accrual Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the entity's financial statements give a true and fair view of the state of entity's transactions during the year ending June 30th, 2025, and of the entity's financial position as at that date. The Accounting Officer in charge of the NPS further confirms the completeness of the accounting records maintained for the entity, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NPS confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants, and that the

entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The National Police Service financial statements were approved on **28th August 2025** and signed by:



.....
Bernice S. Lemedeket, EBS
Secretary Administration/
Accounting Officer



.....
Samuel T. Maina
Head of Accounting Unit
ICPAK M/No. 10411

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL POLICE SERVICE FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying transitional IPSAS financial statements of National Police Service set out on pages 1 to 62, 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 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 the National Police Service 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 National Police Service Act, 2011, 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 National Police Service 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

Long Outstanding Trade and Other Payables

The statement of financial position reflects a balance of Kshs.10,964,776,767 in respect of trade and other payables due to suppliers, service providers, and other third-party obligations. However, review of ageing analysis provided for audit revealed that a balance of Kshs.3,613,208,060 representing approximately 33% of the total outstanding payables have remained unpaid for over one year.

Failure to settle the payables during the year to which they relate distorts the financial statements and adversely affect the budgetary provisions for the subsequent year as they form a first charge.

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 Matters

In the prior years' audit reports, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. Review of the status during audit of the National Police Service in 2024/2025 revealed that the following seven (7) issues remained unresolved:

No.	Financial Year	Audit Issue
1	2023/2024	Abandoned construction works at Laisamis Police Station
2	2023/2024	Delay in separation of electricity meters
3	2023/2024	Unremitted Ex- Gratia claims
4	2023/2024	Unpaid Last Expense under Medical Cover by NHIF
5	2023/2024	Lack of handing over of stalled development projects at Kanyoonyo Border Post Unit
6	2023/2024	Asbestos roofing at Embakasi B Campus Housing
7	2023/2024	Stalled Administration Police Service projects

Other Information

The Management are responsible for the Other Information set out on page iv to xlix which comprise of Key MDA Information and Management, Profile of the Cabinet Secretary, Profile of the Accounting Officer and Key Management, 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 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 National Police Service 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 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 One-Third of Basic Salary Rule

Review of the Service's payroll for June 2025 revealed that five thousand four hundred and forty-five (5,445) employees were paid net salaries below the one-third basic pay threshold. This was contrary to Section 19(3) of the Employment Act, 2007 which states that all deductions made by an employer from the wages or salaries of his employees at any one time shall not exceed two thirds of such wages or salaries.

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

2. Contracts Management

2.1 Anomalies in Provision of Comprehensive Medical Insurance Cover

The National Police Service awarded a contract for provision of medical cover for the members of the National Police service and the Kenya Prison services to an Insurance Company at a total premium of Kshs. 8,669,999,999 which included Kshs.200,000,000 excess of loss (ex-gratia) claims excluding dental and optical. The contract was dated 28 March, 2024 and covered a period of three (3) years from 1 April, 2024 to 31 March, 2027.

However, review of insurance records revealed unpaid last expense under the Medical Insurance Cover. Clause 6.20.1 of the contract provides for last expense for principal members at a rate of Kshs.200,000 and Kshs.50,000 for each declared dependant. However, as at the time of audit in November 2025 the Insurer had not settled thirty (30) claims for principal members and dependents amounting to Kshs.3,300,000 for last expense covered in the comprehensive medical cover.

2.2 Anomalies in Group Life Cover, Work Injury Benefits Act and Group Personal Accident Cover

The National Police Service awarded a contract for Provision of Group Life Cover and Work Injury Benefits Act (WIBA) and Group Personal Accident Cover (GPA) to an Insurance Company at an annual premium of Kshs.4,285,280,762 covering a total population of 139,439 members for three (3) years from 1 April, 2024 to 31 March, 2027. However, review of insurance records revealed the following unsatisfactory matters:

a) Unpaid Last Expense under Group Life Cover

Clause 2.3 of the contract provides for last expense for principal members at a rate of Kshs.300,000 while for declared dependants the rates are Kshs.200,000 and Kshs.100,000. However, as at the time of audit in November 2025 the Insurer had not settled one hundred and twenty-one (121) claims for principal members and dependents amounting to Kshs.25,200,000 for last expense covered in the Group Life Cover.

b) Unpaid Group Life Benefits

Clause 2.3.1 of the contract provides that upon the death of a member, the Member's declared next of Kin shall be paid a lump sum compensation equivalent to five years (5) annual basic salary. However, as at the time of audit in November 2025, the Insurer had not paid one hundred seventy (170) claims totalling to Kshs.423,885,996 in respect of group life sum assured. This was contrary to the contract terms which states that claims shall be paid within five (5) days after notification and provision of all documents.

c) Unpaid Injury Group Personal Accident (GPA) Claims

The contract provides that where a member is out of work due to an injury arising out of an accident or as a result of illness such members shall be entitled to compensation for loss of gross salary up to a maximum period of two (2) years subject to the prevailing HR Policy at the time of injury or illness. However, review of insurance records revealed that as at the time of audit in November 2025, the Insurer had not settled nine hundred and seven (907) unpaid injury GPA claims despite having been notified.

d) Unpaid Work Injury Benefits Act (WIBA)

The contract provides that death or total disablement under WIBA or as a result of occupational /accident shall be compensated at a rate of eight (8) years gross salary of the beneficiary. However, review of records provided revealed that the insurer had not settled seventeen (17) WIBA death claims.

In the circumstances, Management did not adequately monitor the contracts to ensure that the contract terms were complied with and ensure value for money and benefit to the members and their beneficiaries.

3. Delayed Completion and Handing over of Police Station

The National Police Service entered into contract with local firm on 1 June, 2022 for Construction of Himaki Police Station at a contract sum was Kshs.30,100,160 for a contract period of eight (8) months. As at the time of audit in November 2025, the contractor had been paid a total of Kshs.29,900,160 representing 99% of the contact sum. However, physical verification of the station revealed that although the construction of the police station had been completed, septic tank was not constructed, gutters for rainwater disposal were not installed, connection to existing power lines by Kenya Power has not been done and there is no water connection. The officers currently stationed at the police station were using *unihuts* as office. The Station also required drainage as the compound floods when it rains. Further, the contractor was not on site, and certificate of practical

completion was not provided for audit. The police station was not in use as official handing over from the contractor to the County Commander had not been done.

In the circumstances, the Service and the public did not receive value for money for funds spent on the project.

4. Non-Operational National Police Service Hospital at Mbagathi

Construction and equipping of the National Police Service (NPS) Mbagathi Hospital was done under the supervision of the Ministry of Defence at a cost of Kshs.1,233,628,135. An amount of Kshs.400,000,000 was paid while the remaining balance of Kshs.833,628,135 was still outstanding as at the time of the audit in November 2025. Although the construction and equipping of the Hospital had been completed in the financial year 2022/2023, official handing over of the hospital had not been done. Physical verification of the facility revealed that there were some defects that had not been made good by the contractor and some rooms was being used to store items and tools for the contractor.

Further, the level 4 hospital with a 150 – 180 bed capacity was partially equipped and only 70 beds were available. There were two theatres but only one was equipped and the rest of the equipment was also partially supplied. Some of the equipment requires maintenance by the suppliers under warranty. However, they had not been maintained since they were supplied.

In the circumstances, value for money for funds spent on the project may not have been realised.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Incomplete Land Register and Lack of Ownership Documents

Inquiries from Management revealed that the that National Police Service was in possession of two thousand four hundred and sixty (2,460) parcels of land across the country out of which one hundred and eight five (185) had title deeds and an additional five hundred and seventy-one (571) had allotment letters. Out of the remaining one thousand seven hundred and four (1,704) parcels, sixty-eight (68) had disputes or had been encroached on. However, the Management did not provide a comprehensive listing of the parcels of land owned by the Service.

Further, no evidence was provided for audit to confirm that the title deeds had been submitted to The National Treasury as custodian of Government of Kenya assets in line with National Treasury Circular Ref: NALM/2/1/C/ (106) dated 2 August, 2024.

In addition, Management did not provide an action plan to resolve the disputes for the sixty-eight (68) parcels of land which had disputes or had been encroached on.

In the circumstances, the ownership and safe custody of the Service's land could not be confirmed.

2. Old and Dilapidated Buildings at Sondu Police Station

Physical verification revealed that Sondu Police Station was established in 1932 and no new structures have been put up at the station except for the ongoing works at the police lines. Further, there have been no improvements or renovations on the existing offices at the station. Some of the offices had developed major cracks that have weakened the structures and resulted in leaning walls.

In the circumstances, structural failures may lead to collapse of the buildings and posed a risk to the Officers and visitors at the Station.

3. Police Stations Operating Without Motor Vehicles

Review of records and physical verification of the National Police Service motor vehicles fleet in sampled counties revealed that ninety-four (94) gazetted Police Stations were operating without motor vehicles.

In the circumstances, the lack of motor vehicles may hinder the effective and efficient delivery of services by the National Police Service.

4. Enhancement of Governance Systems for Security Related Expenditures

During the year under review, the National Police Service incurred some expenditure on confidential security operations. Certificates of confidential expenditure were issued, supported by a declaration from the Accounting Officer affirming proper use of funds in compliance with Regulation 101(5) of the Public Finance Management (National Government) Regulations, 2015.

As previously reported, there is need to enhance accountability of confidential expenditures, which has increased over the years, through review of the Regulations to clearly define entities eligible for confidential security related expenditures and to specify what constitutes security related operations. Further, entities should establish internal oversight mechanisms and processes that include detailed budget projections and post-operation financial summaries to address risks and ensure responsible use and accountability of the funds, beyond the certificate.

The measures are aimed at strengthening governance, fostering trust, and ensuring funds are utilised responsibly without compromising State security. However, as at the time of audit in November 2025, no action had been taken to implement the audit recommendations.

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 National Police Service'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 National Police Service'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, SBS
AUDITOR-GENERAL

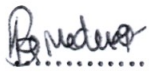
Nairobi


17 December, 2025

13. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED JUNE 30, 2025

Description	Note	2024-2025
		Ksh.
Revenue from non-exchange transactions		
Exchequer Releases	6	115,375,637,411
Total		115,375,637,411
Revenue from exchange transactions		
Miscellaneous income	7	548,718,700
Total Revenue		115,924,356,111
Expenses		
Employees costs	8	88,623,611,694
Use of Goods and Services	9	26,423,250,182
Depreciation and amortization expenses	10	211,574,992
Total Expenses		115,258,436,868
Surplus/(Deficit)		665,919,243

The National Police Service financial statements were approved on **28th August 2025** and signed by:


.....
Bernice S. Lemedeket, EBS
Secretary Administration/
Accounting Officer


.....
Samuel T. Maina
Head of Accounting Unit
ICPAK M/No. 10411

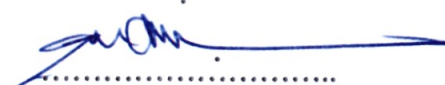
14.STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

Description	Note	2024-2025	Opening statement
		Ksh.	1 st July,2024
Assets			
Current Assets			
Cash and cash equivalents	11	109,716,671	191,561,205
Receivables from exchange transactions	12	-	207,500,000
Inventories	13	1,865,596,470	-
Total current Assets		1,975,313,141	399,061,205
Non-Current Assets			
Property, Plant and Equipment	14	2,430,257,233	2,264,749,024
Intangible Assets	15	492,907,863	308,225,298
Total Non-Current Assets		2,923,165,096	2,572,974,321
Total Assets		4,898,478,237	2,972,035,526
Liabilities			
Current Liabilities			
Trade and Other Payables	16	10,964,776,767	9,624,064,462
Refundable Deposits	17	98,721,245	188,838,524
Current Provision	18	12,638,347	2,709,905
Total Current Liabilities		11,076,136,359	9,815,612,891
Net Assets(a-b)		(6,177,658,122)	(6,843,577,365)
Represented by			
Accumulated Surplus		(6,177,658,122)	(6,843,577,365)
Capital Fund			
Net Assets		(6,177,658,122)	(6,843,577,365)

The National Police Service financial statements were approved on 28th August 2025 and signed by:



.....
Bernice S. Lemedeket, EBS
Secretary Administration/
Accounting Officer



.....
Samuel T. Maina
Head of Accounting Unit
ICPAK M/No. 10411

15. STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2025

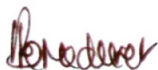
	Accumulated Surplus	Reserves	Capital Fund	Total
Fund balance as at June 30 2024	2,722,681	-	-	2,722,681
Adjustments				
Recognition of Assets	2,972,035,526	-	-	2,972,035,526
Recognition of Liabilities	9,815,612,891	-	-	9,815,612,891
As at July 1, 2024	(6,843,577,365)	-	-	(6,843,577,365)
Return to Exchequer	(2,722,681)	-	-	(2,722,681)
Surplus/ deficit for the year	665,919,243	-	-	665,919,243
Capital funds received in the year	-	-	-	-
As at June 30, 2025	(6,177,658,122)	-	-	(6,177,658,122)



16. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2025

		2024/2025
	Notes	Ksh
Cash flows from operating activities		
Receipts		
Transfers from exchequers	6	115,375,637,411
Other income	7	548,718,700
Total receipts		115,924,356,111
Payments		
Employee costs		88,545,583,314
Use of goods and services		26,442,436,688
Total payments		114,988,020,002
Net cash flows from/(used in) operating activities		936,336,109
Cash flows from investing activities		
Purchase of PPE		412,987,821
Purchase of Intangible Assets		492,907,863
Net cash flows from/(used in) investing activities		(905,895,684)
Cash flows from financing activities		
Increase in Deposit		(90,117,279)
Return to Exchequer		(2,722,681)
Transfer to Revenue account		(19,445,000)
Net cash flows from financing Activities		(112,284,960)
Net increase/(decrease) in cash & Cash equivalents		(81,844,534)
Cash and cash equivalents at 1 July 2024		191,561,205
Cash and cash equivalents at 30 June 2025		109,716,671

The National Police Service financial statements were approved on 28th August 2025 and signed by:



.....
Bernice S. Lemedeket, EBS
Secretary Administration/
Accounting Officer

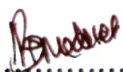


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Samuel T. Maina
Head of Accounting Unit
ICPAK M/No. 10411

17. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2025 RECURRENT AND DEVELOPMENT COMBINED

Receipt/ Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utiliz- ation f=d/e %
	a	b	c=a+b	d	e=c-d	
Exchequer Releases	108,806,352,775	7,302,432,944	116,108,785,719	115,375,637,411	733,148,308	99
Miscellaneous Receipts	-	534,760,000	534,760,000	548,718,700	(13,958,700)	102
Total Receipts	108,806,352,775	7,837,192,944	116,643,545,719	115,924,356,111	719,189,608	
Payments						
Compensation of Employees	88,224,639,980	994,975,073	89,219,615,053	88,545,583,314	674,031,739	99
Use of Goods and Services	19,586,074,107	6,455,389,833	26,041,463,942	26,025,182,762	16,281,180	99
Acquisition of Assets	995,638,688	386,828,038	1,382,466,724	1,323,149,609	59,317,115	96
Total Payments	108,806,352,775	7,837,192,944	116,643,545,719	115,893,915,685	749,630,034	99
Surplus/ Deficit	-	-	-	30,440,426	-	

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BUDGET RECONCILIATION TO THE STATEMENT OF CASH FLOWS

	Description of Particulars	Amount in Ksh
	Actual Surplus Amounts as per the statement of Budget	30,440,426
1	Cash and cash equivalents at the start of the period	191,561,205
2	Changes in Deposits (Decrease)	(90,117,279)
3	Transfer to revenue (Over collected AIA)	(19,445,000)
4	Return to exchequer	(2,722,681)
	Closing Cash and Cash Equivalent as per the statement of Cash flows	109,716,671

Budget Notes

- 1.The difference between original and final budget was due to reallocations during the year under review.
- 2.There was overcollection of Appropriation in Aid however, the amount over collected was transferred to Revenue account and later to The National Treasury as revenue.

**BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES FOR
FINANCIAL YEAR 2024/2025**

Programme/ Sub-programme	Original Budget	Adjustm ents	Final Budget	Actual on comparable basis	Budget Utilization difference
	Ksh.			Ksh.	Ksh.
Policing Services	116,643,545,719		116,643,545,719	115,893,915,685	749,630,034
Kenya Police Service	55,345,314,143	-	55,345,314,143	55,450,773,473	(105,459,330)
Administration Police Service	25,491,639,415	-	25,491,639,415	25,114,329,181	377,310,234
Criminal Investigation Services	10,466,169,431	-	10,466,169,431	10,191,411,407	274,758,024
General Paramilitary Services	10,128,882,351	-	10,128,882,351	10,125,203,750	3,678,601
General Administration	15,211,540,379	-	15,211,540,379	15,012,197,875	199,342,504
Total	116,643,545,719	-	116,643,545,719	115,893,915,686	749,630,034



18. NOTES TO THE FINANCIAL STATEMENTS

1. Establishment

The National Police Service is an independent office established under Article 243 of the Constitution of Kenya 2010. The National Police Service draws its mandate from the Constitution of Kenya (CoK), the National Police Service Act, 2011, Service Standing Orders (SSO) and other relevant laws and regulations. NPS is wholly owned by the Government of Kenya and is domiciled in Kenya. The MDA's principal activity is to provide effective, people-centric and accountable policing services for a safe and prosperous society. The National Police Service core values are derived from National Values and Principles of Governance and the Principles of National Security as enshrined in the constitution.

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 Department 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 on 31st August, 2025.

The financial statements have been prepared in accordance with the Public Finance Management Act, and International Public Sector Accounting Standards (IPSAS). The MDA has taken advantage of the transitional provisions under IPSAS 33 and therefore this 1st year financial statements are transitional financial statements and the following elements of property plant and equipment have not been fully recognised as the MDA has taken advantage of the transition

provisions outlined in IPSAS 33. The MDA applied transitional provisions on recognition of financial assets, financial liabilities, inventories and property plant and equipment acquired during the year, in the 1st year. Currently, the MDA is in the process of updating the asset register to ensure full compliance.

Reporting period

The reporting period for these financial statements is for the period ended June 30 ,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 (for example, the Statement of Cash Flows). Under an 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 MDA 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 MDA 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 MDA 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 MDA policy objectives and targets. Where a policy choice gives rise to an obligation that exists independently of the MDAs 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 MtCO₂eq. MDAs 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 MDA 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. Because of the types of services provided, a significant proportion of assets used by public sector entities including roads, national parks, heritage buildings etc are specialized in nature. There may be a limited market for such assets and so judgement is required on measurement. Judgment is also required whether assets are held for commercial purposes or public benefit purposes.

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 44: Non- Current Assets Held for Sale and Discontinued Operations	<p>Applicable 1st January 2025</p> <p>The Standard requires, 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: 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>The National Police Service did not have Non-Current assets held for sale and discontinued operations during the period.</p>
IPSAS 45- Property Plant and Equipment	<p>Applicable 1st January 2025</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. 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>The National Police Service did not have any Heritage and Infrastructure Asset during period.</p>
IPSAS 46 Measurement	<p>Applicable 1st January 2025</p> <p>The objective of this standard was to improve measurement guidance across</p>

Standard	Effective date and impact:
	<p>IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p>IPSAS 40; Measurement does not apply to the National Police Service</p>
<p>IPSAS 50: Exploration For & Evaluation of Mineral Resources</p>	<p>Applicable 1st January 2027</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"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. 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. 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. <p>IPSAS 50; Exploration for and evaluation of mineral resources does not apply to the National Police Service.</p>

iii) Early adoption of standards

The MDA did not early – adopt any new or amended standards in the financial year.

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Fees, taxes and fines

The MDA 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 MDA 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 MDA 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 MDA 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 2024/2025 was approved by the National Assembly on June. 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 MDA upon receiving the respective approvals in order to conclude the final budget. Accordingly, the MDA recorded additional appropriations on the 2024/2025 budget following the governing body's approval. The MDA'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 xxx 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 a 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 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 MDA 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) Right of use asset

The right-of-use assets comprises the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses. Whenever the MDA incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying asset to the condition required by the terms and conditions of the lease, a provision is recognized and measured under IPSAS 21 or IPSAS 26. To the extent that the costs relate to a right-of-use asset, the costs are included in the related right-of-use asset, unless those costs are incurred to produce inventories. Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. If a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the MDA expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease. The right-of-use assets are presented as a separate line in the statement of financial position.

f)Tangible Natural Resources

The MDA recognises a tangible natural resource recognized if, and only if: It is probable that service potential associated with the natural resource will flow to the MDA; the MDA controls the tangible natural resource as a result of past events; and the tangible natural resource can be measured reliably. Where these criteria are not met, the MDA discloses the tangible natural

resource in the notes to the financial statements. Where a tangible natural resource is recognized as an asset as the result of an event that is not a transaction in an orderly market, including non-exchange transactions, the asset shall be measured initially at its deemed cost. An MDA shall apply IPSAS 46, Measurement, when measuring the deemed cost of such a recognized tangible natural resource. A recognized tangible natural resource acquired through an exchange transaction shall be measured at its cost. Historical cost model is applied after initial recognition less any depreciation and impairment losses.

g)Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the MDA. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The MDA also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the MDA will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

h) 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.

i) Research and development costs

The MDA expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the MDA 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 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.

j) 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 MDA 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 MDA and a financial liability or equity instrument of another MDA. At initial recognition, the MDA 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.

a) Financial assets

Classification of financial assets

The MDA 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 MDA'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 an MDA 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 MDA 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.

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 MDA 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.

Impairment

The MDA assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The MDA recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out .

b) Financial liabilities

Classification

The MDA classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

k) 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. 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 *MDA*.

l)Provisions

Provisions are recognized when the MDA 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 MDA 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.

m)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 MDA 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 MDA will incur in fulfilling the present obligations represented by the liability.

n) Contingent liabilities

The MDA 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.

o) Contingent assets

The MDA 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 MDA 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.

p) Nature and purpose of reserves

The MDA creates and maintains reserves in terms of specific requirements. ·
NPS did not maintain any reserves.

q) Changes in accounting policies and estimates

The MDA recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

r) Employee benefits

Retirement benefit plans

The MDA provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an MDA pays fixed contributions into a separate MDA (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.

s) 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.

t) 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.

u) Related parties

The MDA regards a related party as a person or an MDA with the ability to exert control individually or jointly, or to exercise significant influence over the *MDA*, or vice versa. Members of key management are regarded as related parties and comprise the directors, the CEO and senior managers.

v) Service concession arrangements

The MDA 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 *MDA* 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 MDA also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

w) 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.

x) Comparative figures

In preparing these financial statements, the MDA has elected to apply paragraph 79 of IPSAS 33, which allows for the election by an MDA 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.

y) 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.

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the MDA'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 MDA 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 MDA. 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 MDA.
- 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.

6. Transfers from Exchequer

Nature of transfer	Amount recognized to Statement of Financial performance	Amount deferred under deferred income	Total transfers Period ended June 30,2025
	Ksh	Ksh	Ksh
Recurrent	115,300,859,535	-	115,300,859,535
Development	74,777,876	-	74,777,876
Total	115,375,637,411	-	115,375,637,411

7. Other Incomes

Description	2024/2025
	Ksh
Sale of incidental goods	29,273,700
Administrative fees and charges	519,445,000
Total other income	548,718,700

8. Employee Costs

Description	2024/2025
	Ksh
Basic salaries of permanent employees	51,679,262,918
Basic wages of temporary employees	12,021,415
Personal allowances – part of salary	35,259,503,547
Pension and other social security contributions	1,662,895,372
Gratuity	9,928,442
Employee costs	88,623,611,694

9. Use of Goods and Services

Description	2024/2025 Ksh
Utilities, supplies and services	1,708,251,275
Communication, supplies and services	24,168,152
Domestic travel and subsistence	490,601,682
Foreign travel and subsistence	-
Printing, advertising, and information supplies & services	267,046
Rentals of produced assets	60,217,504
Training expenses	76,098,910
Hospitality supplies and services	35,438,970
Insurance costs	11,076,377,882
Specialized materials and services	2,530,689,317
Office and general supplies and services	13,853,671
Fuel Oil and Lubricants	751,333,444
Routine maintenance – vehicles and other transport equipment	370,664,508
Routine maintenance – other assets	12,633,272
Other operating expenses	9,272,654,550
Total	26,423,250,182

10. Depreciation and Amortization Expense

Description	2024/2025 Ksh
Property, plant and equipment	211,574,992
Intangible assets	
Investment property carried at cost	
Total	211,574,992

11. Cash and Cash Equivalent

Description	2024/2025 Ksh	Opening statement 1 st July 2024 Ksh
Recurrent Account	9,316,238	2,684,103
Development Account	1,679,188	38,578
Deposits Account	98,721,245	188,838,524
Total	109,716,671	191,561,205

11 (a) Detailed Analysis of the Cash and Cash Equivalents

Financial Institution	Account number	2024/2025	Opening statement
		Ksh	1 st July 2024
Recurrent Account			
Central Bank of Kenya National Police Service	1000674137	9,316,238	2,684,103
Development Accounts			
Central Bank of Kenya National Police Service	1000674148	1,679,188	38,578
Deposits Accounts			
Central Bank of Kenya National Police Service	1000674156	98,721,245	188,838,524
Grand Total		109,716,671	191,561,205

12.Receivables from Exchange Transactions

Description	2024/2025	Opening statement
	Ksh	1 st July 2024
Total Receivables		
a) Current receivables	-	207,500,000
Total receivables (a+b)	-	207,500,000

This relates to a prepayment that was paid as insurance cover during the Financial year 2023/2024 but was utilized during the financial year 2024/2025.

12 (a) Ageing analysis for Receivables

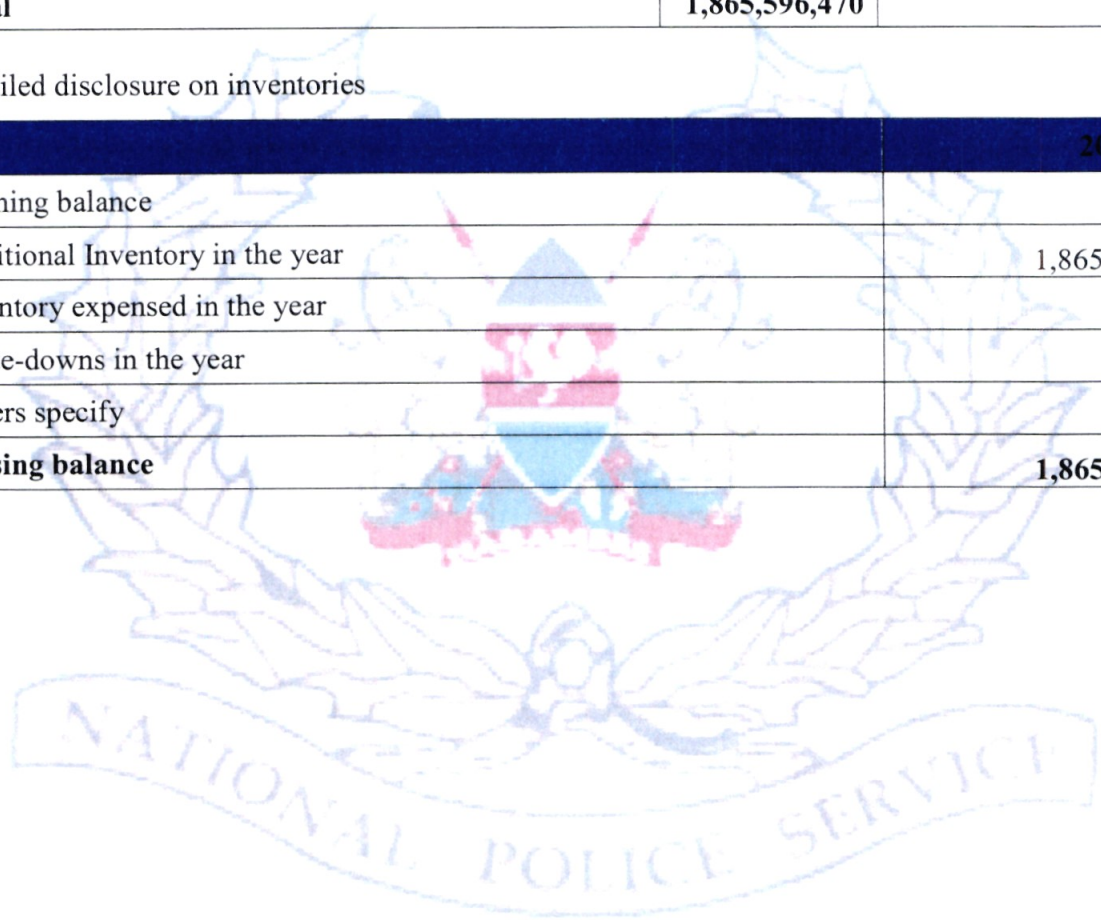
Description	2024/2025		Opening statement	
	Current FY	% of the total	1 st July	% of the total
Less than 1 year	-	-	207,500,000	100%
Between 1- 2 years	-	-	-	-
Between 2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total (a+b)	-	0%	207,500,000	100%

13. Inventories

Description	2024/2025	Opening Statement
	Ksh	1 st July 2024 Ksh
Consumable stores	1,723,217,178	-
Goods held for distribution	-	-
Spare parts and meters	142,379,292	-
Less: allowance for impairment		-
Total	1,865,596,470	-

Detailed disclosure on inventories

	2024/2025
Opening balance	-
Additional Inventory in the year	1,865,596,470
Inventory expensed in the year	-
Write-downs in the year	-
Others specify	
Closing balance	1,865,596,470



14. Property, Plant, and Equipment

	Buildings	Furniture and fittings	Computers & ICT Equipment	Specialised Equipment	Plant and Machinery	Work in progress	Total
Depreciation Rate	2%	12.5%	30%	12.0%	13%		
Cost	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
Opening Bal as 1st July 2024	1,234,593,136	219,696,250	113,233,135	624,668,009	-	72,558,494	2,264,749,024
Additions	132,654,463	44,787,383	80,919,855	118,721,500	-	0	377,083,201
Disposals							
Transfer/Adjustments	-	-	-	-	-	-	-
As at Jun 2025	1,367,247,599	264,483,633	194,152,990	743,389,509	0	72,558,494	2,641,832,225
Depreciation and Impairment							
Depreciation	27,344,952	33,060,454	58,245,897	92,923,689	0	0	211,574,992
Disposals	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-
Accumulated Depreciation	27,344,952	33,060,454	58,245,897	92,923,689	0	0	211,574,992
Net Book Values	1,339,902,647	231,423,179	135,907,093	650,465,820	0	72,558,494	2,430,257,233
Opening Bal as at 1st July 2024	1,234,593,136	219,696,250	113,233,135	624,668,009	0	72,558,494	2,264,749,024
As at June 30 2025	1,339,902,647	231,423,179	135,907,093	650,465,820	0	72,558,494	2,430,257,233

Work in progress relates to projects which are not yet complete and only approved certificates by public work have been paid.

Valuation

Items of PPE are valued at Historical cost at the point of recognition in the financial statements. Where historical cost is not available or the item has been acquired at, PPE has been valued at the current operational value which is the amount the MDA would pay for the remaining service potential of an asset at the measurement date.

15.Intangible Assets

Description	2024/2025 Ksh
Cost	
At beginning of the year	308,225,298
Additions	184,682,565
Disposal	-
At end of the year	492,907,863
Opening Bal 1st July 2024	-
Additions–internal development	-
Disposal	-
At end of the year	-
Amortization and impairment	
At beginning of the year	-
Amortization	-
At end of the year	-
Impairment loss	-
At end of the year	-
NBV	492,907,863

16.Trade and Other Payables

Description	2024/2025		Opening Statement 1 st July 2024	
	Ksh		Ksh	
Trade payables-Use of goods	9,750,502,817		7,959,942,274	
Trade payables-Property Plant and Equipment	1,214,273,950		1,664,122,188	
Total trade and other payables	10,964,776,767		9,624,064,462	
Ageing analysis: (Trade and other payables)	7539	% of the Total	1st July 2024	% of the Total
Under one year	7,351,568,707	67%		
1-2 years	3,613,208,060	33%	6,462,832,223	67%
2-3 years	-		3,161,232,239	33%
Over 3 years	-			
Total (tie to above total)	10,964,776,767	100%	9,624,064,462	100%

Opening as at 1st July 2024	9,624,064,462
Additions	7,351,568,707
Less paid	6,010,856,402
Closing as at June 30,2025	10,964,776,767



17. Refundable Deposits and Prepayments

Description	2024/2025		Opening Statement 1 st July 2024	
	Ksh		Ksh	
Customer deposits	15,336,790		19,193,528	
Other deposits	83,384,455		169,644,996	
Total deposits	98,721,245		188,838,524	
Ageing analysis: (Refundable deposits)	Current FY	% of the Total	1st July 2024	% of the Total
Under one year	98,721,245	100%	187,865,969	99.5%
1-2 years	-	-	972,555	0.5%
2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total	98,721,245	100%	188,838,524	100%

Opening balance	188,838,524
Additions	1,834,053,954
paid	(1,924,171,233)
closing balance	98,721,245

18.Provisions

Description	Leave provision	Bonus provision	Gratuity Provision	Other provision	Total
	Ksh	Ksh	Ksh	Ksh	Ksh
Opening Balance 1 st July 2024	-	-	2,709,905	-	2,709,905
Additional provisions	-	-	9,928,442	-	9,928,442
Total provisions year end	-	-	12,638,347	-	-
Current Provisions	-	-	-	-	-
Non-current Provisions	-	-	-	-	-
Total provisions year end	-	-	12,638,347	-	-

19. Cash Generated from Operations

	2024/2025
	Ksh
Surplus for the period before tax	665,919,243
Adjusted for:	
Depreciation	211,574,992
Contribution to provisions	12,638,343
Contribution to impairment allowance	0
Working capital adjustments	
Increase in inventory	(1,865,596,470)
Decrease in receivables	207,500,000
Increase in deferred income	0
Increase in payables	1,790,560,543
Increase in payments received in advance	(86,260,541)
Net cash flow from operating activities	936,336,109

20. Financial Risk Management

The MDA's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The MDA's 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 MDA 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 MDA's financial risk management objectives and policies are detailed below:

21. Related Party Disclosures

Nature of related party relationships

Entities and other parties related to the State Department 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, holding 100% of the State Department's equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the State Department, both domestic and external.

Other related parties include:

- i) The Parent Ministry.
- ii) County Governments
- iii) Other SCs and SAGAs
- iv) Key management.

	2024/2025
	Ksh
Transactions with related parties	
a) Sales to related parties	
Sales of electricity to govt agencies	-
Rent income from govt. Agencies	-
Water sales to govt. Agencies	-
Others (specify) e.g. interest and bank charges	-
Total	-
B) purchases from related parties	
Purchases of electricity from KPLC	683,302,219
Purchase of water from govt service providers	379,878,044
Rent expenses paid to govt agencies	59,899,414
Training and conference fees paid to govt. Agencies	8,775,925
Others (specify)	-
Total	
b) Grants /transfers from the government	
Grants from national govt- National Treasury	
Total	
c) Expenses incurred on behalf of related party	
Payments of salaries and wages for xxx employees	-
Payments for goods and services for xxx	-
Total	1,131,855,602
d) Key management compensation	
Compensation to key management	446,204,705
Total	1,578,060,307

• **Contingent Liabilities**

	2024/2025
	Ksh
Contingent Liabilities	1,961,653,688
KPLC	323,653,688
Others (SHIF)	1,638,000,000
Total	1,961,653,688

- Payable of Ksh 1,638,000,00 to SHIF relates to a contested insurance premium for the insurance cover for NPS officers for the FY 2021-2022 and 2022-2023.
- Payable of Ksh 323,653,688 relates to a contested electricity bills for the FY 2023/2024

22.Events after the Reporting Period

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

23.Ultimate and Holding MDA

The MDA ultimate parent is the Government of Kenya.

24.Currency

The financial statements are presented in Kenya Shillings (Ksh) and is rounded off to the nearest shilling.

25. Related Party Disclosures

The following comprise of related parties to the National Police Service;

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

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	(Resolved / Not Resolved)	Timeframe :
	Pending bills	Pending bills		
293	Note 12.2 and Note 12.3 to the financial statements reflect pending accounts payable totalling Ksh.9,947,718,145 relating to financial years 2018/2019 to 2023/2024. The bills were not settled during the year under review but were instead carried forward to the 2024/2025 financial year. Failure to settle the bills during the year in which they relate, distorts the financial statements and adversely affects the budgeting provisions for the subsequent year as they form a first charge.	It is true that Note 12.2 and Note 12.3 to the financial statements, the National Police Service had pending bills amounting to Ksh. 9,947,718,145 which were not paid during the year but instead were carried forward to 2024/2025. Pending bills amounting to Ksh. 9,947,718,145 relate to financial year 2021/2022,2022/2023 and 2023/2024 cumulatively. The non- payment of the bills was attributed to inadequate budget provisions, late approval of supplementary budget and resultantly inadequate exchequer releases by National Treasury. However, pending bills amounting to Ksh. 6,010,856,401 have already been paid. The outstanding bills will be cleared in financial year 2025/2026 subject to budget availability and exchequer.	Not Resolved	
294	Stalled Projects	Stalled Projects		
294.1	Abandoned Construction Works at Laisamis Police Station	Abandoned Construction Works at Laisamis Police Station		
	The National Police Service entered into a contract for erection and completion of Laisamis Police Station at a contract sum	It is true that the project was incomplete and the contractor had abandoned the site before completing the project leaving the project with pending works including; paving,	Not Resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	(Resolved / Not Resolved)	Timeframe :
	<p>of Ksh.105,365,412. The contract was expected to take seventy-eight (78) weeks which was extended to one hundred and sixty-seven (167) weeks and the revised completion date estimated to be 26 February, 2017. However, review of project records provided revealed that the Contractor had abandoned the site before completion of the project and without any handing over status report. Further, the project had pending works including; paving, storm water drainage, landscaping, access road and parking, fencing and borehole. In addition, on 05 February, 2018 the contractor forwarded a claim of Ksh.59,239,669 over and above the contract sum increasing the total cost of the project to Ksh.164,605,081 representing an increase of 56% of the original contract sum. Although the matter is under arbitration, the process had not been concluded and the project remained incomplete as at the time of the audit in the month of December, 2024. In addition, the stalled building continues to deteriorate and may result to loss of public resources. In the circumstances, the Kenya Police Service may not have</p>	<p>storm water drainage, landscaping, access road and parking, fencing and borehole. Kenya Police Service has carried out a project status report and is awaiting for the other party (Office of the Attorney General and the Ministry of Public Works) for negotiations as guided by the Attorney General (Annex 29). Once the negotiations are complete, KPS shall prioritize the project for implementation (completion of 12 residential housing units) during financial year 2025/2026.</p>		

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	(Resolved / Not Resolved)	Timeframe :
	realized value for money from the project.			
294.2	Stalled Administration Police Service Projects	Stalled Administration Police Service Projects		
	<p>Physical inspection of works and review of project documents revealed that the Service has three (3) stalled development projects awarded in 2006/2007 at the National Police College Embakasi 'A' Campus and which were at various levels of completion with payments made to date totalling Ksh. 14,867,125.</p> <p>In the circumstances, the Service may not have obtained value for money from the stalled projects.</p>	<p>(i) Construction of Lecture Rooms 2-storey Block at APTC Embakasi The Ministry of State for Provincial Administration and Internal Security entered into a contract for construction of a 2-storey block of lecture rooms at National Police College Embakasi "A" Campus with M/s Bosiang Co. Ltd at a contract sum of Ksh. 14,235,003.45 (Fourteen Million, Two Hundred and Thirty-Five Thousand, Three Shillings and Forty-Five Cents Only) in Financial Year 2006/2007. The contractor commenced works on 20th March, 2007 but abandoned the site before completion. By this time, a total of Ksh. 4,738,443.95 (Four Million, Seven Hundred and Thirty-Eight Thousand, Four Hundred and Forty-Three Shillings, Ninety-Five Cents) had been certified and paid at 30% completion. A default notice and recommendation for termination of contract were issued by the Ministry of Public Works on 4th September, 2007 and 22nd February, 2022 respectively. The College Commandant formally requested the Ministry to terminate the contract via letter Ref No. APTC/004/2/VOL.IV/ dated 9th October, 2007 and a follow up on the same on 4th June 2008, 19th July, 2010 via letters with Ref Nos. APTC/004/2/VOL.IV/146, APTC/004/2 VOL. VI/131 respectively. The Directorate of Public Works in the Ministry of Lands,</p>	Not Resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	(Resolved / Not Resolved)	Timeframe :
		<p>Housing and Urban Development wrote a letter of determination of the contract on 21st January, 2015. The State Department of Public Works in the Ministry of Transport, Infrastructure, Housing and Urban Development and Public Works on 14th December, 2021 via letter Ref. No. RWO/GEN/VOL.III/034 wrote a draft letter of termination of the project. APS made a further follow up with the State Department of Public Works to terminate the contract via letter Ref. No. NPS/HRM/3/17/VOL.III/01 and NPS/IG/SEC/1/1 VOL.XX/62 dated 29th October, 2024 and 9th December, 2024 respectively. The National Police Service, on 5th December, 2024 via letter Ref. No. NPS/IG/SEC/1/1 VOL.XX/62 wrote to the Principal Secretary, Ministry of Interior and National Administration requesting for status of termination of the contracts and subsequent termination of the same in the event that the contracts had not been terminated. The Ministry of Lands, Public Works, Housing and Urban Development, State Department of Public Works, via letter with Ref. No. PW/A/200/VOL.IV/46 dated 17th December, 2024 responded and advised that the above-mentioned contract has lapsed and that the contract does not exist. The Service wrote to the State Department of Public works requesting for Structural Integrity Tests so as to inform as to how to proceed with the project. The state department responded via letter Ref. No. M.1562/35/GI dated 20th</p>		

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	(Resolved / Not Resolved)	Timeframe :
		<p>March, 2024 with a quotation on the same and is yet to carry out the Structural Integrity Tests on the project.</p> <p>(ii) Construction of In-patient Dispensary at APTC Embakasi The project was awarded to M/s Soska Building Contractors Ltd. at a contract sum of Ksh. 12,255,173 (Twelve Million, Two Hundred and Fifty-Five Thousand, One Hundred and Seventy-Three Shillings) and works commenced on 22nd January, 2008. A total of Ksh. 6,665,706.50 (Six Million, Six Hundred and Sixty-Five Thousand Seven Hundred and Six Shillings and Fifty Cents) had been certified and paid to the contractor by 13th October, 2014. However, the contractor abandoned the site after failing to receive payment of Ksh. 4,068,738.25 (Four Million, Sixty-Eight Thousand, Seven Hundred and Thirty-Eight Shillings and Twenty-Five Cents) as per the 7th payment certificate in respect of the contract.</p> <p>A consultative meeting was held on 10th March, 2023 between the client, representatives from the State Department of Public Works and the contractor. Termination of the project after payment of the outstanding certificate was mutually agreed upon by the parties present. Project completion was at 90%. APS budgeted for payment of the amount owed in the Financial Year 2024/2025 and made plans to retender the</p>		

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	(Resolved / Not Resolved)	Timeframe :
		<p>project in the same year with the aim of completing the project. In view of this, the Service requested the State Department of Public Works to carry out project works inspection so as assess the structural integrity of the stalled project via letter Ref. No. APTC/004/2/VOL.XI/12 dated 11th March, 2024. However, following rationalization of the development budget for the Financial Year 2024/2025, the Service could neither pay the outstanding certificate nor retender for completion of the project, but nevertheless successfully secured an allocation for the same during the sector budget process for the Financial Year 2025/2026 and 2025/2026 – 2027/2028 Medium Term Budget.</p> <p>(iii) Proposed Supply, Delivery and Installation of Bulk Fuel Storage Underground Tank and Other Associated Works at APTC Embakasi</p> <p>The contract governing the project was entered into between the Ministry of State for Provincial Administration and Internal Security and M/s Emco Diesel Services in the FY 2006/2007 at a sum of Ksh. 4,972,540.00 (Four Million, Nine Hundred and Seventy-Two Thousand, Five Hundred and Forty Shillings).</p> <p>The project commenced on 2nd March, 2006 and the contractor completed 30% before a default notice was issued by the Ministry of Roads and Public Works vide letter Ref. No PWO/E-M/AP/VOL.I/51 dated 5th</p>		

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	(Resolved / Not Resolved)	Timeframe :
		<p>September, 2007. A total of Ksh. 1,125,641.60 (One Million, One Hundred and Twenty-Five Thousand, Six Hundred and Forty-One Shillings and Sixty Cents) had been paid to the contractor.</p> <p>The contractor requested for termination of the project, citing escalating costs of inputs, vide a letter dated 20th June 2008. The request was escalated by the College Commandant to the Service Commandant vide letter Ref. No. APTC/004/2/VOL.V/16 dated June 30, 2008 with the view of communicating to the Ministry of Roads and Public Works for issuance of a termination letter of the project.</p> <p>The Ministry of Public Works, on 16th December, 2008, via letter Ref. No. NBI-DO1/28/2006-2007 drafted a termination notice for action by the Permanent Secretary, Provincial Administration and Internal Security.</p> <p>The National Police Service, on 5th December, 2024 via letter Ref. No. NPS/IG/SEC/1/1 VOL.XX/62 wrote to the Principal Secretary, Ministry of Interior and National Administration requesting for status of termination of the contracts and subsequent termination of the same in the event that the contracts have not been terminated.</p>		
295.	Delay in Separation of Electricity Meters	Delay in Separation of Electricity Meters		
	In September, 2018 a policy change was made after the Presidential directive on National Police Service on policy	It is true that following the presidential directive, a policy change was made in September 2018 of National Police Service on policy framework and strategy for	Not Resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	(Resolved / Not Resolved)	Timeframe :
	<p>framework and strategy for reorganization of the National Police Service and provision of decent housing for police officers and integration with the community. This necessitated the separation of electricity meters between the Kenya Police Service and individual police officers who are required to pay their individual electricity bills. In the financial years 2020/2021 and 2021/2022, the State Department paid Ksh.78,000,000 and Ksh.72,000,000 respectively to the Kenya Power and Lighting Company to aid in separating electricity meters from the one common meter paid by the State Department to individual police officers. Review of records revealed that the service provider had only fitted some housing units at West Park Estate with prepaid meters in November 2021 while separation of meters at the National Police College (NPC) Kiganjo was done in 2023. However, no other works have been undertaken in any other police line.</p> <p>In the circumstances, there is possible risk of loss of public resources with the</p>	<p>reorganization of the National Police Service and provision of decent housing for police officers and integration with communities. National Police Service is a tenant for residential units to State Department of Housing who became landlords (rent revenue collectors). In this regard, NPS has no obligation on renovations, maintenance of buildings, wiring and installation of electricity meters.</p> <p>In line with the Housing Policy of 2018, The Inspector General vide letter Ref.NO. NPS/IG/SEC/1/2/15 VOL XIII/155 dated 27th July,2022 wrote to the State Department of Housing and Urban Development requesting for the status of electricity meter separation and fast tracking of the process of inspection of the police institutional houses for repair and maintenance. On 18th November,2024 the Deputy Inspector General, KPS vide letter Ref.No.KPS/DIG/ADM/72/1/VOL/IV/71 wrote to the Chief Executive officer KPLC requesting for an update on the progress of electricity meter separation after the payment of Ksh. 78,323,973.00 by the State Department of Housing.</p> <p>The National Police Service has continued to be adversely affected by the accumulation of power bills due to unseparated meters despite reminders to both the State Department of Housing and Urban Development and Kenya Power and Lighting Company. The accumulated bills have greatly inconvenienced the National Police Service since the Housing Policy on the National Police</p>		

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	(Resolved / Not Resolved)	Timeframe :
	delayed separation of the meters.	Service in January 2019 led to a reduction on the allocation of funds for utilities as officers are personally liable to individual electricity bills. NPS will continue engaging KPLC and state department of Housing to ensure this exercise is completed		
296.	Non-Compliance with One-Third of Basic Salary Rule	Non-Compliance with One-Third of Basic Salary Rule		
	Review of the Service’s payroll revealed that 36,662 employees were paid net salaries below the one-third basic pay threshold during various months of the year. This was contrary to Section19(3) of the Employment Act, 2007 which states that all deductions made by an employer from the wages or salaries of his employees at any one time shall not exceed two thirds of such wages or salaries.In the circumstances, Management was in breach of the law.	It is true that employees were paid net salaries below the one-third basic pay threshold during various months of the year. This was as a result of the Government of Kenya introducing mandatory NSSF deductions to all civil servants including police officers in the month of July 2023 at a rate of Ksh 360. In the month of August 2023 housing levy was introduced at a rate of 1.5% of the gross salary. Most of the officers had committed their salary on servicing other financial obligations, this in effect, pushed their net salary below a third of basic salary.	Not Resolved	
297.	Lack of Reports on Ex-Gratia Claims in the Contract for Provision of Medical Cover	Lack of Reports on Ex-Gratia Claims in the Contract for Provision of Medical Cover		
	The National Police Service awarded a contract on 31 December, 2022 for provision of medical cover to the members of the National Police Service	It is true that at the time of audit, the Insurance Company did not submit back the unspent amount of ex-gratia at the end of the contract period. During the cover period 1st January 2023 to 31st	Not Resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	(Resolved / Not Resolved)	Timeframe :
	<p>and the Kenya Prison Services to an Insurance Company at a total premium of Ksh. 8,669,999,999 which included Ksh. 200,000,000 excess of loss (ex-gratia) inpatient claims. The contract period was from 1 January, 2023 to 31 December, 2023 with an extension for a further three months to 31 March, 2024 at an additional premium of Ksh. 2,167,499,999. Clause 9 of the contract states that ex-gratia shall be Ksh. 200,000,000 and shall be approved by the Standing Committee of the client before any payment is made on any ex-gratia claim. The same clause requires that the Insurance Company shall submit to the Committee detailed quarterly reports on all ex-gratia claims including their value, beneficiary, background and status of the claims among others and the insurer shall be required to submit back any unspent amount of ex-gratia at the end of the contract period. However, the Insurance Company did not provide reports on the ex-gratia claims and amounts paid from ex-gratia for medical cover contract between January 2023 and April 2024 and there was no evidence of approvals of</p>	<p>December 2023 and cover period 1st January 2024 to 31st March 2024 CIC General Insurance Limited received Ksh. 250,000,000/= for ex-gratia. However, CIC paid ex-gratia claims amounting to Ksh. 11,518,781/= and thus the balance of unutilized funds amount to Ksh. 238,481,219/= (Annex 297). The unutilized ex-gratia funds have since been remitted to the National Police Service Account and later to the National Treasury.</p>		

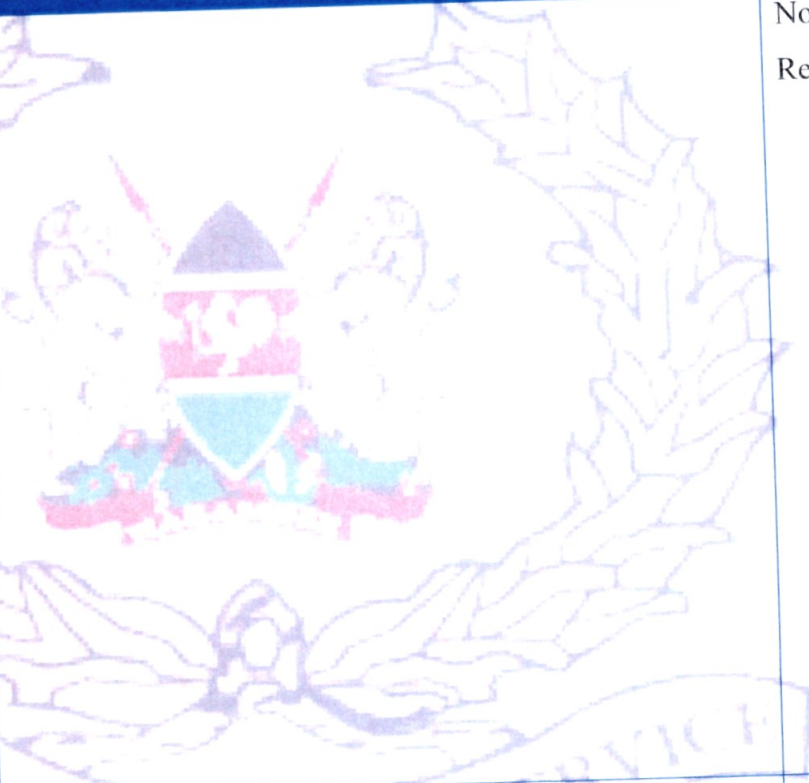
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	(Resolved / Not Resolved)	Timeframe :
	<p>ex-gratia payments by the Standing Committee.</p> <p>Further, the Insurance Company did not submit back unspent amount of ex-gratia at the end of the contract period.</p> <p>In the circumstances, the provision under Clause 9 of the contract was breached and the Ksh. 200,000,000 for ex-gratia remains unaccounted for by the insurer.</p>			
298.	<p>Anomalies in Provision of Group Life Cover and Work Injury Benefits Act (WIBA) and Group Personal Accident Cover (GPA)</p>	<p>Anomalies in Provision of Group Life Cover and Work Injury Benefits Act (WIBA) and Group Personal Accident Cover (GPA)</p>		
	<p>The National Police Service awarded a contract for Provision of Group Life Cover and Work Injury Benefits Act (WIBA) and Group Personal Accident Cover (GPA) to an Insurance Company at an annual premium of Ksh. 5,082,499,671 covering a total population of 141,961 persons (National Police Service -109,557 and Kenya Prisons-32,404) from 01 January, 2023 to 31 December, 2023. This contract was extended for a further three months to March 2024 at a premium of</p>		Not Resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	(Resolved / Not Resolved)	Timeframe :																								
	Ksh. 1,270,624,918. However, review of insurance records revealed the following unsatisfactory matters: -																											
298.1	Unpaid Group Life Benefits	Unpaid Group Life Benefits																										
	Clause 2.3.1 of the contract provides that upon the death of a member, the Member's declared next of Kin shall be paid a lump sum compensation equivalent to five years (5) annual basic salary. However, as at the time of audit in November 2024, the Insurer had not paid twenty-one (21) claims totalling to Ksh.43,459,800 in respect of group life sum assured. This was contrary to the contract terms which states that claims shall be paid within five (5) days after notification and provision of all documents	<p>It is true that at the time of the audit, twenty-one (21) cases amounting to Ksh. 43,459,800/= in respect of group life sum assured had not been paid. However, twelve (12) cases amounting to Ksh. 25,532,100 have fully been settled, two (2) cases amounting to Ksh. 3,410,400 have been settled by KRA since the officers were on secondment at the time of their death. Three (3) cases amounting to Ksh. 7,015,500 are in the processing stage by the service provider. Three (3) cases amounting to Ksh. 6,096,000 have legal issues while one (1) case amounting to Ksh. 1,405,800, the beneficiary (spouse) requested for more time until she comes back to the country.</p> <p>The analysis of the status is as shown in the table below:</p> <table border="1"> <thead> <tr> <th>Summary</th> <th>No</th> <th>Amount (Ksh)</th> </tr> </thead> <tbody> <tr> <td>Claims</td> <td></td> <td></td> </tr> <tr> <td>Claims paid</td> <td>12</td> <td>25,532,100.00</td> </tr> <tr> <td>Claims being processed by the service provider</td> <td>3</td> <td>7,015,500.00</td> </tr> <tr> <td>Claims settled by KRA</td> <td>2</td> <td>3,410,400.00</td> </tr> <tr> <td>Claim not documented</td> <td>1</td> <td>1,405,800.00</td> </tr> <tr> <td>Claims with legal issues</td> <td>3</td> <td>6,096,000.00</td> </tr> <tr> <td>Total</td> <td>21</td> <td>43,459,800.00</td> </tr> </tbody> </table>	Summary	No	Amount (Ksh)	Claims			Claims paid	12	25,532,100.00	Claims being processed by the service provider	3	7,015,500.00	Claims settled by KRA	2	3,410,400.00	Claim not documented	1	1,405,800.00	Claims with legal issues	3	6,096,000.00	Total	21	43,459,800.00	Not Resolved	
Summary	No	Amount (Ksh)																										
Claims																												
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Claims with legal issues	3	6,096,000.00																										
Total	21	43,459,800.00																										

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	(Resolved / Not Resolved)	Timeframe :														
298.2	Unpaid Injury Group Personal Accident (GPA) Claims	Unpaid Injury Group Personal Accident (GPA) Claims																
	<p>The contract provides that where a member is out of work as a result of an injury arising out of an accident or as a result of illness such members shall be entitled to compensation for loss of gross salary up to a maximum period of two (2) years subject to the prevailing HR Policy at the time of injury or illness. However, review of insurance records revealed that as at the time of audit in November 2024, the Insurer had not settled two hundred and sixty-two (262) unpaid injury GPA claims despite having been notified.</p>	<p>It is true that at the time of audit, the insurer had not settled two hundred and sixty-two (262) injury GPA Claims. However, out of the two hundred and sixty-two (262) cases, thirty (30) cases have been fully settled, forty (40) cases have been fully documented and are in the processing stage and one (1) case the officer is still recuperating. One hundred and ninety-one (191) cases are still waiting for documentation. Administrative action has been KPS/DIG/HRM/34/2/VOL.III/48 DATED 4/12/2024; KPS/DIG/HRM/34/2/VOL.IV/39 DATED 15/04/2025; NPS/IG/GEN/41/VOL.XVII/67 DATED 22/05/2025 & KPS/DIG/HRM/34/2/VOL.IV/10 DATED 03/06/2025 refers.</p> <p>The analysis of the status is as shown in the table below;</p> <table border="1" data-bbox="857 1007 1525 1385"> <thead> <tr> <th colspan="2">Summary</th> </tr> <tr> <th>Claims</th> <th>No</th> </tr> </thead> <tbody> <tr> <td>Claims Paid</td> <td>30</td> </tr> <tr> <td>Claims fully documented and pending processing by the service provider</td> <td>40</td> </tr> <tr> <td>Officer still recuperating</td> <td>1</td> </tr> <tr> <td>Officers advised to provide documentation</td> <td>191</td> </tr> <tr> <td>TOTAL</td> <td>262</td> </tr> </tbody> </table>	Summary		Claims	No	Claims Paid	30	Claims fully documented and pending processing by the service provider	40	Officer still recuperating	1	Officers advised to provide documentation	191	TOTAL	262	Not Resolved	
Summary																		
Claims	No																	
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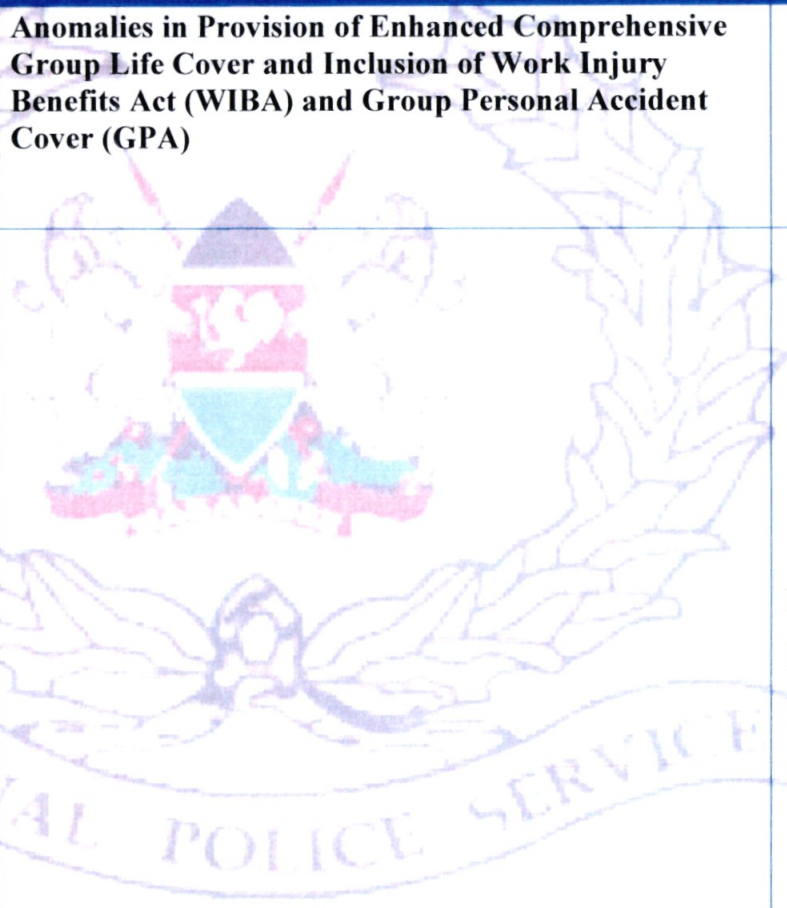
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	(Resolved / Not Resolved)	Timeframe :
298.3	Unpaid Claims under Work Injury Benefits Act (WIBA)	Unpaid Claims under Work Injury Benefits Act (WIBA)		
	<p>Clause 2.1.1 of the contract provides that temporary disablement shall be compensated through a periodical payment equivalent to the members salary. Periodical payments shall be made for as long as the temporary disablement continues but not for a period that exceeds (12 months). However, review of insurance records revealed that as at the time of audit in November 2024, the insurer had not settled five hundred and nine (509) WIBA claims.</p> <p>Further, the contract provides that death or total disablement under WIBA or as a result of occupational /accident shall be compensated at a rate of eight (8) years gross salary of the beneficiary. However, review records provided revealed that the insurer had not settled two (2) WIBA death claims.</p> <p>In the circumstances, Management did not adequately monitor the contract to ensure that the contract terms were complied with and ensure value for money and benefit to the members and their</p>	<p>It is true that at the time of audit, the insurer had not settled five hundred and nine (509) WIBA claims. Out of these cases, twenty-four (24) cases have been fully settled, eighty-five (85) cases have been fully documented and are in the processing stage. Seven (7) officers are still recuperating, five (5) officers have since died, one (1) case was erroneously reported as a 2023 injury but it was a 2022 injury.</p> <p>Three hundred and eighty-four (384) cases, involve officers who are yet to provide documentation for medical assessment and processing of their claims. However, administrative action has been taken and officers reminded to provide documentation.</p> <p>KPS/DIG/HRM/34/2/VOL.III/48 DATED 4/12/2024; KPS/DIG/HRM/34/2/VOL.IV/39 DATED 15/04/2025; NPS/IG/GEN/41/VOL.XVII/67 DATED 22/05/2025 & KPS/DIG/HRM/34/2/VOL.IV/10 DATED 03/06/2025 refers.</p> <p>Three (3) case has been repeated twice.</p> <p>The analysis of the status is as shown in the table below;</p>	Not Resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	(Resolved / Not Resolved)	Timeframe :																				
	beneficiaries.	<table border="1"> <thead> <tr> <th colspan="2" data-bbox="862 347 1563 391">Summary</th> </tr> <tr> <th data-bbox="862 391 1433 434">Claims</th> <th data-bbox="1433 391 1563 434">No</th> </tr> </thead> <tbody> <tr> <td data-bbox="862 434 1433 477">Claims Paid</td> <td data-bbox="1433 434 1563 477">24</td> </tr> <tr> <td data-bbox="862 477 1433 549">Claims fully documented and submitted to service provider for processing</td> <td data-bbox="1433 477 1563 549">85</td> </tr> <tr> <td data-bbox="862 549 1433 588">Officers still recuperating</td> <td data-bbox="1433 549 1563 588">7</td> </tr> <tr> <td data-bbox="862 588 1433 628">Officers who have since died</td> <td data-bbox="1433 588 1563 628">5</td> </tr> <tr> <td data-bbox="862 628 1433 700">Officers advised to provide claim documents</td> <td data-bbox="1433 628 1563 700">384</td> </tr> <tr> <td data-bbox="862 700 1433 772">Claim erroneously reported as a 2023 injury while it was a 2022 injury</td> <td data-bbox="1433 700 1563 772">1</td> </tr> <tr> <td data-bbox="862 772 1433 812">Claims repeated</td> <td data-bbox="1433 772 1563 812">3</td> </tr> <tr> <td data-bbox="862 812 1433 852">TOTAL</td> <td data-bbox="1433 812 1563 852">509</td> </tr> </tbody> </table> <p data-bbox="862 852 1612 1104">It is also true that at the time of audit, the insurer had not settled two (2) WIBA death cases. Of the two (2) cases, one case was settled by KRA since the officer died while on secondment. One (1) case, the beneficiary has been contacted on diverse dates to provide the documents and is yet to do so. Administrative action has been taken vide signal KPS/DIG/HRM/34/VOL.IV/38 dated 15/04/2025.</p>	Summary		Claims	No	Claims Paid	24	Claims fully documented and submitted to service provider for processing	85	Officers still recuperating	7	Officers who have since died	5	Officers advised to provide claim documents	384	Claim erroneously reported as a 2023 injury while it was a 2022 injury	1	Claims repeated	3	TOTAL	509		
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TOTAL	509																							
299.	Anomalies in Provision of Comprehensive Medical Cover by the Defunct National Hospital Insurance Fund (NHIF)	Anomalies in Provision of Comprehensive Medical Cover by the Defunct National Hospital Insurance Fund (NHIF)																						
	The National Police Service entered into a contract for provision of a Comprehensive																							

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	(Resolved / Not Resolved)	Timeframe :
	<p>Medical cover for employees of the National Police Service (NPS) and Kenya Prisons Service through the National Hospital Insurance Fund (NHIF) for the period 01 July, 2021 to 30 June, 2022. The Insurance cover was intended to cover Principal Members if in employment at the commencement of the cover and was to be on family-shared basis covering the principal member and dependents. A three (3) months extension was approved on 14 June, 2022 covering the period from 01 July to 30 September, 2022. A further three (3) months extension of the medical cover contract was requested for and approved on 19 September, 2022. The additional three (3) months covered the period from 1 October to 31 December, 2022. However, review of insurance records provided for audit revealed the following unsatisfactory matters: -</p>		Not Resolved	
299.1	Unremitted Ex Gratia Amount from NHIF	Unremitted Ex Gratia Amount from NHIF		
	<p>Clause 6.21.1 of the contract states that ex-gratia shall be Ksh. 200,000,000 and shall be approved by the Standing Committee of the client before any payment is made on any ex-gratia claim.</p>	<p>During the medical cover contract between July 2021 and June 2022, and the subsequent extensions of the contract, they were no ex-gratia payment that was paid to the defunct NHIF.</p>	Not Resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	(Resolved / Not Resolved)	Timeframe :
	<p>The same clause requires that the insurer submits to the Committee detailed quarterly reports on all ex-gratia claims including their value, beneficiary, background and status of the claims among others and the insurer shall be required to submit back any unspent amount of ex-gratia at the end of the contract period.</p> <p>However, the Insurer did not provide reports on the ex-gratia claims and amounts paid from ex-gratia for medical cover contract between July 2021 and June 2022 and the subsequent extensions of the contract. There was no evidence of approvals of ex-gratia payments by the Standing Committee. Further, the Insurer did not remit the unspent amount of ex-gratia at the end of the contract period</p>	<p>The payment was withheld because the Social Health Authority had not accounted for ex-gratia claims paid in the year 2019/2020.</p> <p>The Service convened two meetings to reconcile outstanding premiums in which a resolution was passed requiring the social health authority to account for ex-gratia amounts paid since the year 2018 .</p>		
299.2	Unpaid Last Expense under Medical Cover	Unpaid Last Expense under Medical Cover		
	<p>Clause 6.2 of the contract states that there shall be last expense for the principal members at a rate of Ksh. 200,000 and Ksh.50,000 for one declared dependent. The last expense payment shall be made</p>	<p>It is true that at the time of audit, fifty-one (51) cases totalling to Ksh. 8,750,000 had been dispatched to NHIF but had not been paid. However, the amount of the fifty-one (51) cases is Ksh 8,700,000 and not Ksh. 8,750,000 as stated.</p>	Not Resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	(Resolved / Not Resolved)	Timeframe :																								
	<p>within seventy-two (72) hours from the time of reporting subject to submission of the required claim documents. However, contrary to the provisions of the contract, details of claims made during the period under review to the time of audit in the month of November, 2024 for last expense covered in the Comprehensive Medical Cover revealed that fifty-one (51) claims of members totalling to Ksh.8,750,000 had been dispatched to NHIF but had not been paid. In the circumstances, Management did not adequately monitor the implementation of the contract to ensure that the contract terms are complied with and ensure value for money and benefit to the members and their beneficiaries from the contract</p>	<p>Out of these cases, four (4) cases have been fully settled, seventeen (17) cases still pending payment at SHA and nineteen (19) cases have been declared not on costing eight (8) cases are awaiting amended documents from the beneficiaries while three (3) cases have been declined.</p> <p>Two (2) of these cases were declined because the death occurred before inception of the cover. One (1) case the child was of maximum age limit.</p> <p>The analysis of the status is as shown in the table below;</p> <table border="1" data-bbox="974 917 1680 1364"> <thead> <tr> <th colspan="3">Summary</th> </tr> <tr> <th>Claims</th> <th>No</th> <th>AMOUNT</th> </tr> </thead> <tbody> <tr> <td>Claims Paid</td> <td>4</td> <td>750,000.00</td> </tr> <tr> <td>Claims pending payment at NHIF</td> <td>17</td> <td>3,050,000.00</td> </tr> <tr> <td>Claims not in costing</td> <td>19</td> <td>3,550,000.00</td> </tr> <tr> <td>Claims awaiting amendment of Documents</td> <td>8</td> <td>1,050,000.00</td> </tr> <tr> <td>Claims declined</td> <td>3</td> <td>300,000.00</td> </tr> <tr> <td>TOTAL</td> <td>51</td> <td>8,700,000.00</td> </tr> </tbody> </table>	Summary			Claims	No	AMOUNT	Claims Paid	4	750,000.00	Claims pending payment at NHIF	17	3,050,000.00	Claims not in costing	19	3,550,000.00	Claims awaiting amendment of Documents	8	1,050,000.00	Claims declined	3	300,000.00	TOTAL	51	8,700,000.00		
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TOTAL	51	8,700,000.00																										

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	(Resolved / Not Resolved)	Timeframe :
300	<p>Anomalies in Provision of Enhanced Comprehensive Group Life Cover and Inclusion of Work Injury Benefits Act (WIBA) and Group Personal Accident Cover (GPA)</p>	<p>Anomalies in Provision of Enhanced Comprehensive Group Life Cover and Inclusion of Work Injury Benefits Act (WIBA) and Group Personal Accident Cover (GPA)</p>		
	<p>The National Police Service entered into a contract for provision of enhanced comprehensive Group Life Cover and inclusion of Work Injury Benefits Act (WIBA)and Group Personal Accident cover (GPA) for employees of the National Police Service (NPS) and the Kenya Prisons Service through the Defunct National Hospital Insurance Fund (NHIF) for the period 01 July, 2021 to 30 June, 2022. The insurance cover was intended to cover principal members and dependents if in employment at the commencement of the cover. Subsequently, an extension of the contract for a period of six months from 1 July, 2022 to 31 December, 2022 was approved. However, review of insurance records revealed the unsatisfactory matters:-</p>		Not Resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	(Resolved / Not Resolved)	Timeframe :																		
300.1	Unpaid Claims on Last Expense	Unpaid Claims on Last Expense It is true that at the time of audit, thirty-two (32) cases totalling to Ksh. 5,400,000 had been dispatched to NHIF but had not been paid. National Police Service has written letters to NHIF/SHA vide reference no. NPS/IG/C/GEN/41/VOL.XV/93 dated 29 th May 2024 and NPS/IG/C/GEN/41/VOL.XVI/107 dated 26 th November 2024 requesting for the status update on pending claims but NHIF has not responded yet. The analysis of the status is as shown in the table below; <table border="1" data-bbox="994 868 1756 1182"> <thead> <tr> <th colspan="3">Summary</th> </tr> <tr> <th>Claims</th> <th>No</th> <th>AMOUNT</th> </tr> </thead> <tbody> <tr> <td>Claims not in costing</td> <td>21</td> <td>3,950,000.00</td> </tr> <tr> <td>Claims awaiting amendment of Documents</td> <td>7</td> <td>1,050,000.00</td> </tr> <tr> <td>Claims declined</td> <td>4</td> <td>400,000.00</td> </tr> <tr> <td>TOTAL</td> <td>32</td> <td>5,400,000.00</td> </tr> </tbody> </table>	Summary			Claims	No	AMOUNT	Claims not in costing	21	3,950,000.00	Claims awaiting amendment of Documents	7	1,050,000.00	Claims declined	4	400,000.00	TOTAL	32	5,400,000.00	Not Resolved	
Summary																						
Claims	No	AMOUNT																				
Claims not in costing	21	3,950,000.00																				
Claims awaiting amendment of Documents	7	1,050,000.00																				
Claims declined	4	400,000.00																				
TOTAL	32	5,400,000.00																				

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	(Resolved / Not Resolved)	Timeframe :
	three (3) days subject to provision of a duly completed claim form and copy of Burial Permit they shall pay the next of kin.			
300.2	Unpaid Work Injury Benefits Act (WIBA) Claims	Unpaid Work Injury Benefits Act (WIBA) Claims		
	<p>Clause 2.1.1 of the contract provides that disablement shall be compensated through a periodical payment equivalent to the members salary. Periodical payments shall be made for as long as the temporary disablement continues but not for a period that exceeds twelve (12) months. However, review of data provided for audit revealed that there were unpaid 496 WIBA claims amounting to Ksh.382,993,340.64 which had been submitted to NHIF and to the Department of Health and Safety (DOSHS).</p> <p>In the circumstances, Management did not adequately monitor the implementation of the contract to ensure that the contract terms are complied with and ensure value for money and benefit to the members and</p>	<p>It is true that at the time of audit, four hundred and ninety-six (496) cases totalling to Ksh. 382,993,340.64 had been submitted to NHIF and Department of Health and Safety (DOSHS). The total amount for the four hundred and ninety-six (496) cases is Ksh. 383,135,401.44 and not Ksh. 382,993.340.64 as earlier stated. Of the four hundred and ninety-six (496) cases, one hundred and forty-nine (149) cases amounting to Ksh. 92,457,081.40 have been paid as per, thirty-four (34) cases, discharge vouchers amounting to Ksh. 23,797,770.80 have been signed by the claimants and submitted back to NHIF for payment, three hundred and five (305) cases amounting to Ksh. 256,301,982.80 are still pending payment at NHIF while eight (8) cases amounting to Ksh. 10,578,566.40 have been repeated twice. However, National Police Service has written letters to NHIF/SHA vide Ref. No.</p>		

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	(Resolved / Not Resolved)	Timeframe :																					
	their beneficiaries from the contract.	<p>NPS/IG/C/GEN/41/VOL.XV/93 dated 29th May 2024 and NPS/IG/C/GEN/41/VOL.XVI/107 dated 26th November 2024 respectively requesting for the status update on pending claims. but NHIF has not responded yet. Annex 299.2(a) and Annex 299.2 (b). The cases are summarized as Appendix 300.2</p> <table border="1" data-bbox="976 643 1742 954"> <thead> <tr> <th colspan="3">Summary</th> </tr> <tr> <th>Claims</th> <th>No</th> <th>Amount (K)</th> </tr> </thead> <tbody> <tr> <td>Claims paid</td> <td>149</td> <td>92,457,081.</td> </tr> <tr> <td>Discharge Vouchers signed and submitted to NHIF</td> <td>34</td> <td>23,797,770.</td> </tr> <tr> <td>Claims pending payment at NHIF</td> <td>305</td> <td>256,301,982</td> </tr> <tr> <td>Claims repeated</td> <td>8</td> <td>10,578,566.</td> </tr> <tr> <td>Total</td> <td>496</td> <td>383,135,401</td> </tr> </tbody> </table>	Summary			Claims	No	Amount (K)	Claims paid	149	92,457,081.	Discharge Vouchers signed and submitted to NHIF	34	23,797,770.	Claims pending payment at NHIF	305	256,301,982	Claims repeated	8	10,578,566.	Total	496	383,135,401		
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Total	496	383,135,401																							
301.	Non-Operational National Police Service Hospital at Mbagathi	Non-Operational National Police Service Hospital at Mbagathi																							
	Construction and equipping of the National Police Service (NPS) Mbagathi Hospital was done under the supervision of the Ministry of Defence at a cost of Ksh. 1,233,628,135. An amount of Ksh. 400,000,000 was paid while the remaining balance of Ksh.833,628,135 was still outstanding as at the time of the audit in November 2024, and included as a pending bill. The construction and	<p>It is true a pending bill of Ksh. 833,628,135 for the National police service hospital still stands. The National Treasury had allocated the amount in the financial year 2023/2024 for the clearance of the pending bill but no exchequer was availed.</p> <p>The Hospital was handed over to the National Police Service on 17th May,2024 by the CS Defence to CS Interior and National Administration and witnessed by Ministry of Defence and NPS Leadership.</p>	Not Resolved																						

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	(Resolved / Not Resolved)	Timeframe :
	<p>equipping of the Hospital was completed in the 2022/2023 financial year. However, as at the time of audit in November 2024, despite handing over of the Hospital having been done and commencement of recruitment of hospital staff, the Hospital was not in operation.</p> <p>In the circumstances, value for money for funds spent on the project has not been realised.</p>	<p>On 13th June 2024 a follow up meeting between KDF and NPS on operationalization of the facility was done.</p> <p>On 18th to 28th June 2024 detailed handing over was done with membership from NPS, KDF and GAPS construction Co.ltd.</p> <p>An hospital administrator has already been deployed to manage the facility. Deployment of 88 uniformed and 52 un-uniformed medical staff has already been done.</p> <p>An operationalization budget of Ksh. 60,000,000 was allocated during the Financial Year 2023/2024.</p>		
302.	<p>Lack of Handing Over of Stalled Development Projects at Kanyoonyo Border Post Unit</p>	<p>Lack of Handing Over of Stalled Development Projects at Kanyoonyo Border Post Unit</p>		
	<p>The National Police Service initiated development works at Kanyoonyo border post unit. Physical verification of development projects revealed that there were stalled projects including the Kanyoonyo Airstrip and Sports Complex. The airstrip was intended to be used to ferry supplies to the officers, evacuate those needing specialized treatment and deploy tactical units. The airstrip was to be handed over to the Ministry of Transport for completion while the Sports complex was to be handed over to the</p>	<p>A presidential directive was issued on 23rd February 2023, directing the Ministry of Transport to complete the construction of the Kanyonyoo airstrip that would be used to ferry supplies to the security personnel operating in the high-risk areas along the border, evacuate those needing specialized treatment and deploy tactical units. It further directed the Ministry of Sports to fast-track the completion of a sports complex for use by the officers and the local community.</p> <p>The Chief of Staff and Head of Public Service, on 28th February, 2023 via a letter Ref No. OP/CAB/26/1/3A wrote to the Cabinet Secretaries of Interior, Transport and National Treasury requesting them to take the necessary</p>	Not Resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	(Resolved / Not Resolved)	Timeframe :
	<p>Ministry of Sports for completion for use by the officers and the local community. However, as at the time of audit in November 2024 official handing over of the two projects to the respective Ministries to facilitate their completion had not been done.</p> <p>In the circumstances, the public and the Service have not derived value for money for funds spent on this project.</p>	<p>steps and effect implementation as mentioned.</p>		
303	<p>Lack of Ownership Documents for Land</p>	<p>Lack of Ownership Documents for Land</p>		
	<p>Review of records relating to land ownership provided for audit revealed that the National Police Service was in possession of two thousand and seventy-three (2,073) parcels of land across the country with an estimated size of six thousand eight hundred and twenty-nine (6,829) hectares, out of which one hundred and sixty-seven (167) had title deeds and an additional eight hundred and six (806) had allotment letters.</p> <p>However, a detailed breakdown of the parcels of land with title deeds and</p>	<p>It is true that National Police Service is in possession of two thousand and seventy-three (2,073) parcels of land across the country, some with disputes, others with allotment letters, with disputes/encroached, transferrable to NPS while others have part development plans.</p> <p>The National Police Service appointed a Land Titling Committee (letter attached) with the mandate of overseeing the process of documentation of land documents across the country. Progress report has been tabled to the Accounting Officer (attached) Currently 108 parcels of land with Part Development Plans are being fast tracked for finalization.</p> <p>The committee already has forwarded 39 allotment letters</p>	<p>Not Resolved</p>	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	(Resolved / Not Resolved)	Timeframe :
	<p>allotment letters were not provided for audit verification. Further, no evidence was provided for audit to confirm that the title deeds had been submitted to The National Treasury as custodian of Government of Kenya assets in line with National Treasury Circular Ref: NALM/2/1/C/ (106) dated 2 August, 2024.</p> <p>In addition, available information indicated that one hundred and thirty-nine (139) parcels had disputes or had been encroached on and Management did not provide an action plan to resolve the disputes.</p> <p>In the circumstances, the ownership and safe custody of the assets could not be confirmed.</p>	<p>to the Ministry of lands for processing.</p> <p>The National Police Service wrote to the Director Physical Planning vide letter Ref No. NPS/IG/SEC/2/3/1 VOL.LII/5 dated 18th April,2024, Survey of Kenya vide letter NPS/IG/SEC/2/3/1 VOL.LII/6 dated 18th April,2024, the National Land Commission vide NPS/IG/SEC/2/3/1 VOL.LII/41 dated 5th August,2024, the Director Land Administration vide letter Ref.No. NPS/IG/SEC/2/3/1/1 VOL.L11/10 dated 8th November,2024 and the Chief Land Registrar vide letter Ref.No. NPS/IG/SEC/2/3/1/1 VOL.L11/11 dated 8th November,2024 requesting for technical officers to assist in the process of acquiring the land documents.Further, NPS has forwarded cases to EACC and NLC for settlement of disputed land .NPS through its Recurrent expenditure is still ongoing with the process after receiving the technical personnel from the apparent Ministries and Departments.</p>		
304	Stations Operating Without Authority to Incur Expenditure (AIE) Allocations	Stations Operating Without Authority to Incur Expenditure (AIE) Allocations		
	<p>Review of records and physical verification revealed that two hundred and fifty-two (252) gazetted Police Stations in the Rift Valley and Central regions were operating without funding in form of Authority to Incur Expenditure (AIE).</p>	<p>It is true that two hundred and fifty-two (252) gazetted police stations were operating without funding (AIE). It is also true that Regional Police Training Centre in Nyeri and the Kanyonyo Level 4 Border Police Unit Hospital operated without funding in the form of Authority to Incur Expenditure (AIE) in the 2023/2024 financial year.</p>	Not Resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	(Resolved / Not Resolved)	Timeframe :
	Further, the Regional Police Training Centre in Nyeri and the Kanyonyo Level 4 Border Police Unit Hospital also operated without funding in the form of Authority to Incur Expenditure (AIE) in the 2023/2024 financial year. The lack of funding may affect the effective and efficient delivery of services to the public and also to the Police officers.	The lack of funding is due to inadequate funding from the National Treasury. We are pursuing the National Treasury for additional funding through supplementary budget and draft estimates to enable us provide funding to the affected police stations, Regional Police Training Centre in Nyeri and the Kanyonyo Level 4 Border Police Unit Hospital.		
305	Asbestos Roofing at Embakasi B Campus Housing	Asbestos Roofing at Embakasi B Campus Housing		
	The Government banned the use of asbestos in 2006, given its carcinogenic effects. Further, on 28 August, 2024, the Cabinet Secretary, Ministry of Environment, Climate Change and Forestry directed the National Environment Management Authority to map out facilities with asbestos roofing countrywide to ensure they are removed. He directed facilities including schools and other private establishments to remove asbestos within the next three (3) months. Physical inspection of the residential Houses at NPC Embakasi 'B' Campus revealed that one hundred and ninety-one (191) housing units still had	It is true that residential Houses at NPC Embakasi 'B' Campus (191 housing units) has asbestos roofing as indicated above. National Police Service has engaged the State Department of Housing and Urban Development (Landlord) as per the Cabinet Secretary Ministry of Environment, Climate Change and Forestry, Hon. Aden Duale on 28th August, 2024 directing NEMA to map out facilities with asbestos roofing countrywide to ensure they are removed. NPS shall follow up to ensure the directive is implemented.	Not Resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	(Resolved / Not Resolved)	Timeframe :
	asbestos roofing. In the circumstances, long term exposure to hazardous materials could result in health risks.			
306	Enhancement of Governance Systems for Security Related Expenditure	Enhancement of Governance Systems for Security Related Expenditures		
	During the year under review, the National Police Service incurred some expenditure on confidential security operations. A certificate of confidential expenditure was issued, supported by a declaration from the Accounting Officer affirming proper use of funds in compliance with Regulation 101(5) of the Public Finance Management (National Government) Regulations, 2015. There is need, however, to enhance accountability of confidential expenditures through review of the Regulations to clearly define entities eligible for confidential security related expenditures and to specify what constitutes security related operations. Further, entities should establish internal oversight mechanisms and processes that include detailed budget projections and post-operation financial summaries to	It is true that there is need, to enhance accountability of confidential expenditures through review of the Regulations to clearly define entities eligible for confidential security related expenditures and to specify what constitutes security related operations. National Police Service shall establish internal oversight mechanisms and processes that include detailed budget projections and post-operation financial summaries to address risks and ensure responsible use and accountability of the funds, beyond the certificate. These measures will strengthen governance, foster trust, and ensure funds are utilised responsibly without compromising State security.	Not Resolved	

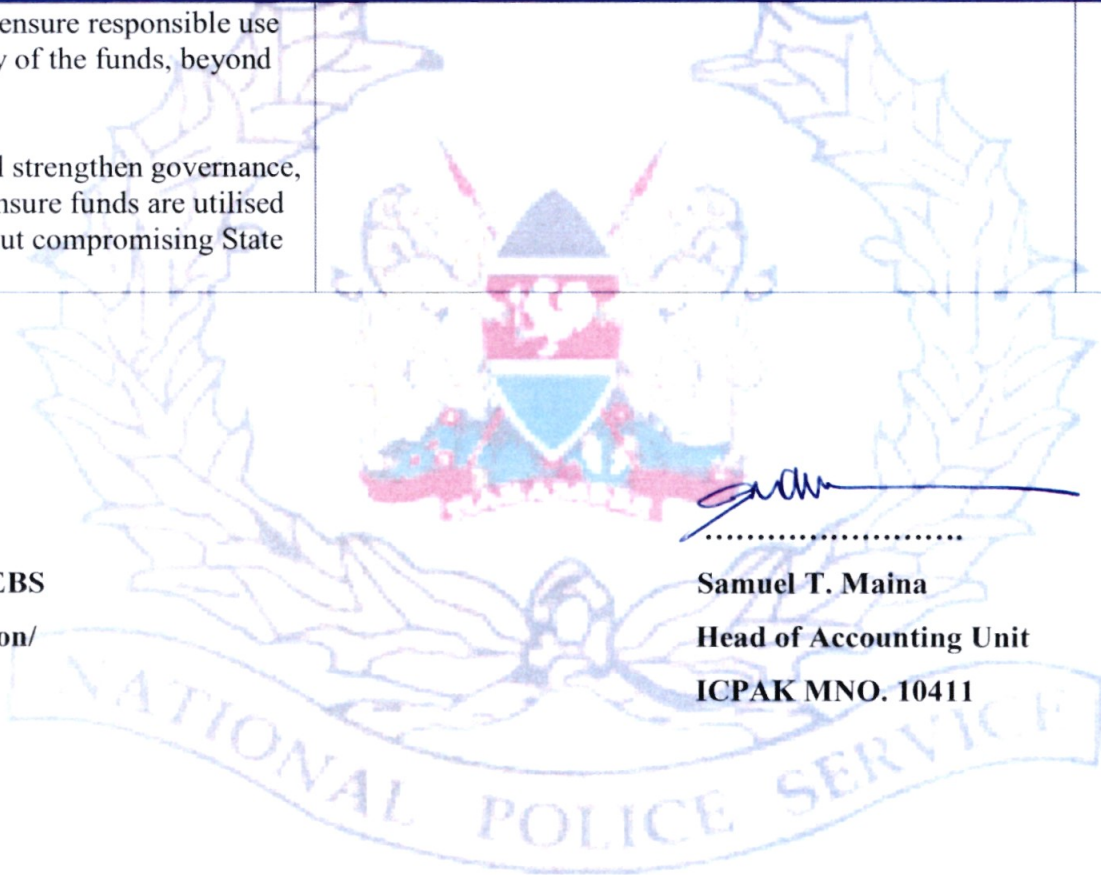
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	(Resolved / Not Resolved)	Timeframe :
	<p>address risks and ensure responsible use and accountability of the funds, beyond the certificate.</p> <p>The measures will strengthen governance, foster trust, and ensure funds are utilised responsibly without compromising State security.</p>			

Bernice S. Lemedeket

Bernice S. Lemedeket,EBS
Secretary Administration/
Accounting Officer

Samuel T. Maina

Samuel T. Maina
Head of Accounting Unit
ICPAK MNO. 10411



Appendix II: Projects implemented by the MDA

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)
	NA	NA	NA	NA	NA	NA

Status of Projects completion

Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
	(Ksh.M)	(Ksh.M)	(Ksh.M)	(Ksh.M)	(Ksh.M)	(Ksh.M)
Police Modernisation Programme	143,000	42,544.63	29.75	11.0	11.0	GOK
Repair of Drainage System - Service Central Stores	5	5	100	5	5	GOK
Commissioning of Sub-distribution Board & Relocation of the LV Board.	9	9	100	9	9	GOK
Renovation of Molo Elburgon Stations.	60	60	100	60	60	GOK
Upgrade and expansion of APFIS	2,711.75	295,000	10.88	295	295	GOK
1025100408 Maintenance of systems	570.63	492.885	86.38	205	182.04	GOK

Appendix III: Fixed Asset Register

Asset class	Historical Cost b/f (Ksh) Previous Year	Additions during the year (Ksh)	Disposals during the year (Ksh)	Transfers in/(out) during the year	Historical Cost e/f (Ksh) Current Year
Land					
Buildings and structures	1,234,593,136	132,654,463	--	-	1,367,247,599
Transport equipment	-	-	-	-	-
Office equipment, furniture and fittings	219,696,250	44,787,383	-	-	264,483,633
ICT Equipment	113,233,135	80,919,855	-	-	194,152,990
Specialized Equipment	624,668,009	118,721,500	-	-	743,389,509
Biological assets	-	-	-	-	-
Infrastructure Assets- Roads, Rails	-	-	-	-	-
Heritage and cultural assets	-	-	-	-	-
Intangible assets	308,225,298	184,682,565			492,907,863
Work in Progress	72,558,494	-			72,558,494
Total	2,572,974,321	561,765,766			3,134,740,088

Appendix IV: Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q 1	Q 2	Q 3	Q 4		
	N/A	N/A	N/A					N/A	N/A

Appendix VII: Disaster Expenditure Reporting Template

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Ksh .)	Comments
NA	NA	NA	NA	NA	NA	NA





Trial Balance Comparison Report

Entity: 1025-National Police Service

Current Period: JUL-24 To JUN-25

Compare With: JUL-23 To ADJ2-24

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
420034 Certificate of Good Conduct Fees	0.00	519,444,999.85	0.00	0.00
420000 Administrative Fees and Charges	0.00	519,444,999.85	0.00	0.00
1420000 Sales of Goods and Services	0.00	519,444,999.85	0.00	0.00
110001 Basic Salaries - Civil Service	0.00	0.00	0.00	0.00
110007 Basic Salaries - Police, Prison Officers and National Youth Service	51,679,262,918.20	0.00	45,413,036,955.80	0.00
2110100 Basic Salaries - Permanent Employees	51,679,262,918.20	0.00	45,413,036,955.80	0.00
110002 Casual Labour - Others	12,021,414.55	0.00	115,000,000.00	0.00
110000 Basic Wages - Temporary Employees	12,021,414.55	0.00	115,000,000.00	0.00
2110001 House Allowance	16,423,551,003.10	0.00	16,389,623,672.30	0.00
2110303 Acting Allowance	15,212,149.00	0.00	17,814,208.10	0.00
110007 Hardship Allowance	1,140,431,693.00	0.00	1,104,273,445.80	0.00
110009 Special Duty Allowance	1,071,084.00	0.00	1,050,082.00	0.00
110010 Top-up Allowance	1,011,648,135.45	0.00	1,095,224,166.65	0.00
2110311 Transfer Allowance	1,188,783,040.50	0.00	1,032,695,859.05	0.00
2110312 Responsibility Allowance	201,167,337.95	0.00	252,787,850.35	0.00
110013 Entertainment Allowance	25,636,729.00	0.00	84,593,350.95	0.00
110014 Transport Allowance	3,802,310,025.80	0.00	3,654,129,829.80	0.00
2110015 Extreme Allowance	268,370,231.45	0.00	243,234,123.75	0.00
2110317 Domestic Servant Allowance	67,372,578.00	0.00	46,250,682.15	0.00
110018 Non Practising Allowance	34,824,443.50	0.00	14,240,563.10	0.00
110019 Top-up House Allowance	1,573,205.00	0.00	678,882.25	0.00
110020 Leave Allowance	691,697,035.65	0.00	740,062,649.45	0.00
2110322 Risk Allowance	90,670,755.00	0.00	70,047,251.00	0.00
2110334 Instructors Allowance	526,406,372.00	0.00	454,369,625.50	0.00
110037 Police/Prison Allowance	9,768,777,728.95	0.00	10,509,951,399.05	0.00
110000 Personal Allowances paid as part of Salary	35,259,503,547.35	0.00	35,711,027,641.25	0.00
2110000 Wages and Salary Contributions	86,950,787,880.10	0.00	81,239,064,597.05	0.00
2120101 Employer Contributions to National Social Security Fund	336,128,455.75	0.00	456,453,272.15	0.00
2120004 Employers Contribution to National Housing Fund	1,243,015,028.50	0.00	1,112,682,738.35	0.00
2120105 Employer's Contribution to National Judicial Training Fund	15,651,950.00	0.00	40,907,600.00	0.00
2120000 Employer Contributions to Mandatory National Social Security Schemes	1,594,795,434.25	0.00	1,610,043,610.50	0.00
2120000 Social Contributions	1,594,795,434.25	0.00	1,610,043,610.50	0.00
2210101 Electricity	683,302,218.80	0.00	738,516,241.40	0.00
2210002 Water and Sewerage Charges	379,878,043.85	0.00	461,602,259.50	0.00
2210003 Gas expenses	633,160.00	0.00	670,316.00	0.00
2210000 Utilities, Supplies and Services	1,063,813,422.65	0.00	1,200,788,816.90	0.00
2210201 Telephone, Telex, Facsimile and other Phone Services	15,519,384.15	0.00	17,539,870.65	0.00
2210002 Internet Connections	240,000.00	0.00	199,999.50	0.00
2210003 Courier & Postal Services	700,257.30	0.00	796,670.50	0.00
2210200 Communication, Supplies and Services	16,459,641.45	0.00	18,536,540.65	0.00
2210001 Travel Costs (airlines, bus, railway, telephone allowances, etc.)	67,275,272.10	0.00	87,481,390.00	0.00
2210002 Accommodation - Domestic Travel	194,247,303.25	0.00	371,678,832.05	0.00
2210303 Daily Subsistence Allowance	225,819,991.00	0.00	353,213,841.75	0.00
2210006 Repatriation Costs	432,074.00	0.00	865,130.00	0.00
2210007 Passage & Transfer Expenses	3,004,606.50	0.00	2,728,512.50	0.00
2210000 Domestic Travel and Subsistence, and Other Transportation Costs	490,779,246.85	0.00	815,967,706.30	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	0.00	0.00	1,000,000.00	0.00
2210002 Accommodation	0.00	0.00	900,000.00	0.00
2210000 Foreign Travel and Subsistence, and other transportation costs	0.00	0.00	1,900,000.00	0.00
2210502 Publishing & Printing Services	90,163.00	0.00	0.00	0.00
2210003 Subscriptions to Newspapers, Magazines and Periodicals	176,883.00	0.00	253,765.00	0.00
2210500 Printing, Advertising and Information	267,046.00	0.00	253,765.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
Supplies and Services				
2210603 Rents and Rates - Non-Residential	59,899,413.75	0.00	73,284,130.70	0.00
2210604 Hire of Transport, Equipment	0.00	0.00	749,840.00	0.00
2210600 Rentals of Produced Assets	59,899,413.75	0.00	74,033,970.70	0.00
2210701 Travel Allowance	57,689,754.65	0.00	47,824,376.50	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	64,660.00	0.00	25,819.80	0.00
2210703 Production and Printing of Training Materials	525,393.00	0.00	11,137,065.60	0.00
2210704 Hire of Training Facilities and Equipment	8,775,925.00	0.00	9,188,279.00	0.00
2210705 Field Training Attachments	1,301,845.00	0.00	1,628,490.00	0.00
2210707 Project Allowance	87,445.95	0.00	62,244.00	0.00
2210708 Trainer Allowance	5,918,944.65	0.00	7,673,995.00	0.00
2210710 Accommodation Allowance	639,200.00	0.00	1,114,880.00	0.00
2210711 Tuition Fees Allowance	880,000.00	0.00	600,000.00	0.00
2210713 Physical Fitness and Aptitude Assessment and Training	257,891.50	0.00	5,000,000.00	0.00
2210700 Training Expenses	76,141,059.75	0.00	84,255,149.90	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	774,183.00	0.00	1,303,615.00	0.00
2210802 Boards, Committees, Conferences and Seminars	785,517.00	0.00	1,527,244.00	0.00
2210808 Purchase of Coffins	0.00	0.00	57,484.00	0.00
2210800 Hospitality Supplies and Services	1,559,700.00	0.00	2,888,343.00	0.00
2210901 Group Personal Insurance	3,451,687,000.00	0.00	2,933,223,835.10	0.00
2210905 Aircraft, Boats and Other Transport Equipment Insurance	5,674,630.00	0.00	0.00	0.00
2210910 Medical Insurance	5,089,012,999.75	0.00	7,378,025,999.10	0.00
2210900 Insurance Costs	8,546,374,629.75	0.00	10,311,249,834.20	0.00
2211001 Medical Drugs	16,489,789.75	0.00	4,972,137.10	0.00
2211003 Veterinarian Supplies and Materials	72,445,571.20	0.00	71,892,622.00	0.00
2211004 Fungicides, Insecticides and Sprays	2,794,282.00	0.00	2,111,295.00	0.00
2211005 Chemicals and Industrial Gases	635,100.00	0.00	466,000.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	993,850.00	0.00	1,952,904.30	0.00
2211008 Laboratory Materials, Supplies and Small Equipment	40,212,767.10	0.00	28,681,022.00	0.00
2211009 Education and Library Supplies	7,408,920.20	0.00	5,474,159.90	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	5,901,056.00	0.00	6,182,619.00	0.00
2211012 Purchase of Police, Prisons, and JYS Small Equipment and Supplies	679,584,108.65	0.00	245,209,059.60	0.00
2211013 Military and Security Supplies and Equipment	3,340,200.00	0.00	3,341,000.00	0.00
2211015 Foods and Rations	2,203,008,122.70	0.00	2,199,107,038.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	726,157,680.00	0.00	589,418,632.05	0.00
2211018 Purchase of Uniforms and Clothing - Trainees	139,466,674.05	0.00	100,084,921.40	0.00
2211020 Uniform and Clothing Allowances	14,625,700.00	0.00	0.00	0.00
2211021 Purchase of Bedding and Linen	5,729,980.00	0.00	8,466,428.40	0.00
2211023 Supplies for Production	52,888,602.20	0.00	44,932,192.00	0.00
2211026 Purchase of Vaccines and Sera	482,810.00	0.00	515,560.00	0.00
2211000 Specialised Materials and Supplies	3,972,165,213.85	0.00	3,312,807,590.75	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	6,689,436.95	0.00	7,030,226.90	0.00
2211102 Supplies and Accessories for Computers and Printers	2,976,361.50	0.00	3,737,394.10	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	1,309,177.35	0.00	3,527,635.30	0.00
2211100 Office and General Supplies and Services	10,974,975.80	0.00	14,295,256.30	0.00
2211201 Refined Fuels and Lubricants for Transport	1,027,972,397.50	0.00	862,465,288.45	0.00
2211203 Refined Fuels and Lubricants -- Other	993,247.10	0.00	562,397.20	0.00
2211204 Other Fuels (wood, charcoal, cooking gas etc?)	19,856,305.00	0.00	17,933,478.15	0.00
2211200 Fuel Oil and Lubricants	1,048,821,949.60	0.00	880,961,163.80	0.00
2211301 Bank Service Commission and Charges	100,000.00	0.00	0.00	0.00
2211305 Contracted Guards and Cleaning Services	15,835,462.10	0.00	7,586,200.30	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	0.00	0.00	511,650.00	0.00
2211310 Contracted Professional Services	0.00	0.00	2,527,950.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
12 Confidential Expenditures	1,570,913,797.00	0.00	1,187,947,724.00	0.00
13 Security Operations	8,514,124,353.80	0.00	6,617,435,519.40	0.00
21 20 Temporary Committee Expenses	234,399.00	0.00	585,997.00	0.00
2211300 Other Operating Expenses	10,101,208,011.90	0.00	7,816,595,040.70	0.00
2210000 Goods and Services	25,388,464,311.35	0.00	24,534,533,178.20	0.00
222 01 Maintenance Expenses - Motor Vehicles	570,442,109.05	0.00	502,053,518.70	0.00
222 02 Maintenance Expenses - Aircraft	29,799,887.00	0.00	7,690,930.00	0.00
2220103 Maintenance Expenses - Boats and Ferries	0.00	0.00	0.00	0.00
222 00 Routine Maintenance - Vehicles	600,241,996.05	0.00	509,744,448.70	0.00
222 01 Maintenance of Plant, Machinery and Equipment (including lifts)	7,188,491.95	0.00	15,640,811.00	0.00
2220202 Maintenance of Office Furniture and Equipment	20,000,000.00	0.00	8,080.00	0.00
222 04 Maintenance of Buildings -- Residential	117,000.00	0.00	1,595,224.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	9,033,462.45	0.00	4,236,358.00	0.00
222 07 Maintenance of Roads, Ports and Jetties	0.00	0.00	0.00	0.00
2220210 Maintenance of Computers, Software, and Networks	137,500.00	0.00	122,640.00	0.00
222 11 Maintenance of Police and Security Equipment	0.00	0.00	79,718,305.00	0.00
222 00 Routine Maintenance - Other Assets	36,476,454.40	0.00	101,321,418.00	0.00
2220000 Routine Maintenance	636,718,450.45	0.00	611,065,866.70	0.00
2710102 Gratuity - Civil Servants	0.00	0.00	0.00	0.00
271 00 Government Pension and Retirement Benefits	0.00	0.00	0.00	0.00
2710000 Social Security Benefits	0.00	0.00	0.00	0.00
3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	0.00	0.00	203,631,875.50	0.00
311 00 Construction of Building	0.00	0.00	203,631,875.50	0.00
311 01 Refurbishment of Residential Buildings	0.00	0.00	14,316,042.65	0.00
3110302 Refurbishment of Non-Residential Buildings	59,849,026.00	0.00	46,997,243.80	0.00
311 00 Refurbishment of Buildings	59,849,026.00	0.00	61,313,286.45	0.00
3110004 Other Infrastructure and Civil Works	793,750.00	0.00	12,973,786.55	0.00
3110500 Construction and Civil Works	793,750.00	0.00	12,973,786.55	0.00
311 001 Overhaul of Vehicles	11,806,202.70	0.00	19,676,667.20	0.00
311 02 Overhaul of Aircraft	185,600.00	0.00	0.00	0.00
311 00 Overhaul of Vehicles and Other Transport Equipment	11,991,802.70	0.00	19,676,667.20	0.00
3110901 Purchase of Household and Institutional Furniture and Fittings	0.00	0.00	0.00	0.00
311 02 Purchase of Household and Institutional Appliances	0.00	0.00	799,708.00	0.00
3110900 Purchase of Household Furniture and Institutional Equipment	0.00	0.00	799,708.00	0.00
311 01 Purchase of Office Furniture and Fittings	0.00	0.00	5,265,100.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	0.00	0.00	11,190,079.70	0.00
311 09 Purchase of other Office Equipment	3,827,050.00	0.00	0.00	0.00
311 00 Purchase of Office Furniture and General Equipment	3,827,050.00	0.00	16,455,179.70	0.00
3111101 Purchase of Medical and Dental Equipment	3,380,338.15	0.00	2,234,538.00	0.00
311 04 Purchase of Instrumentation and Calibration Equipment	0.00	0.00	0.00	0.00
311 08 Purchase of Police and Security Equipment	657,939,744.00	0.00	1,545,361,838.70	0.00
311 09 Purchase of Educational Aids and Related Equipment	906,290.00	0.00	1,039,782.00	0.00
311 10 Purchase of Generators	0.00	0.00	0.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	50,000,000.00	0.00	0.00	0.00
311 12 Purchase of Software	498,320,362.50	0.00	0.00	0.00
311 13 Purchase of Musical Instruments	1,900,000.00	0.00	1,424,600.00	0.00
311 00 Purchase of Specialised Plant, Equipment and Machinery	1,212,446,734.65	0.00	1,550,060,758.70	0.00
311 001 Overhaul of Plant, Machinery and Equipment	29,312,395.85	0.00	2,519,422.00	0.00
311 00 Rehabilitation and Renovation of Plant, Machinery and Equipment	29,312,395.85	0.00	2,519,422.00	0.00
3111303 Purchase of Police Horses and Dogs	1,000,000.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
11300 Purchase of Certified Seeds,eeding Stock and Live Animals	1,000,000.00	0.00	0.00	0.00
11504 Other Infrastructure and Civil Works	3,928,850.00	0.00	0.00	0.00
11500 Rehabilitation of Civil Works	3,928,850.00	0.00	0.00	0.00
10000 Acquisition of Fixed Capital Assets	1,323,149,609.20	0.00	1,867,430,684.10	0.00
40499 Receipts from Sale of Non- Produced sets - collected as AIA - Other (Budget)	0.00	29,273,700.00	0.00	0.00
40400 Receipts from the Sale of n-Produced Assets Collected as AIA	0.00	29,273,700.00	0.00	0.00
40000 Disposal and Sale of Non - Produced sets	0.00	29,273,700.00	0.00	0.00
30101 Ministry HQ Recurrent Bank A/C	9,316,238.05	0.00	2,684,103.15	0.00
30100 Recurrent Bank Accounts	9,316,238.05	0.00	2,684,103.15	0.00
30000 Recurrent Bank Accounts	9,316,238.05	0.00	2,684,103.15	0.00
40101 Ministry HQ Development Bank A	1,679,187.50	0.00	38,578.00	0.00
40100 Development Bank Accounts	1,679,187.50	0.00	38,578.00	0.00
40000 Development Bank Accounts	1,679,187.50	0.00	38,578.00	0.00
50101 Ministry HQ Deposit Bank A/C	98,721,245.35	0.00	188,838,523.85	0.00
50100 Deposit Bank Accounts	98,721,245.35	0.00	188,838,523.85	0.00
50000 Deposit Bank Account	98,721,245.35	0.00	188,838,523.85	0.00
80101 Cash	0.00	0.00	0.00	0.00
80104 Cash in Transit	0.00	0.00	0.00	0.00
80100 Cash in Hand	0.00	0.00	0.00	0.00
80000 Cash in Hand	0.00	0.00	0.00	0.00
40101 Prepayment	0.00	0.00	0.00	0.00
40102 R/D Cheques	0.00	0.00	0.00	0.00
40100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
40000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
60103 Temporary Imprests	0.00	0.00	0.00	0.00
60100 Imprests	0.00	0.00	0.00	0.00
60000 Government Imprests	0.00	0.00	0.00	0.00
80101 General Suspense A/C	0.00	0.00	0.00	0.00
80103 District Suspense A/c	0.00	0.00	0.00	0.00
80100 Suspense & Clearance Account	0.00	0.00	0.00	0.00
80000 Suspense & Clearance Account	0.00	0.00	0.00	0.00
90102 Receiving Inventory A/C	0.00	0.00	0.00	0.00
90100 Other Current System A/c's	0.00	0.00	0.00	0.00
90000 Other Current Assets (System r	0.00	0.00	0.00	0.00
10101 General Deposits	0.00	83,384,454.60	0.00	169,644,995.65
10100 General Deposits Items	0.00	83,384,454.60	0.00	169,644,995.65
10000 Deposits	0.00	83,384,454.60	0.00	169,644,995.65
20101 PAYE	0.00	0.00	0.00	0.00
20102 NHIF	0.00	0.00	0.00	0.00
20103 House Rent	0.00	0.00	0.00	0.00
20106 NSSF	0.00	0.00	0.00	0.00
20107 Co-operatives	0.00	0.00	0.00	0.00
20108 Insurances	0.00	0.00	0.00	0.00
20109 Hire Purchases	0.00	0.00	0.00	0.00
20110 Court Attachments	0.00	0.00	0.00	0.00
20111 WCPS	0.00	0.00	0.00	0.00
20112 Staff Welfare Associations	0.00	0.00	0.00	0.00
20113 HELB Deductions	0.00	0.00	0.00	0.00
20116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
20117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
20118 Provident Fund	0.00	0.00	0.00	0.00
20119 RTD Salary - held for officer	0.00	0.00	0.00	0.00
20123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
20126 Employee Contribution to PSSS	0.00	0.00	0.00	0.00
20127 Housing Levy	0.00	0.00	0.00	0.00
20199 Salary Control Account	0.00	0.00	0.00	0.00
20100 Salary Deductions	0.00	0.00	0.00	0.00
20201 Contractors Retention Money	0.00	15,336,790.35	0.00	0.00
20208 Public Procurement Capacity Building	0.00	0.00	0.00	19,193,528.35
20200 Other General Liabilities	0.00	15,336,790.35	0.00	19,193,528.35
20000 Other Liabilities	0.00	15,336,790.35	0.00	19,193,528.35
30101 General Withholding Tax	0.00	0.00	0.00	0.00
30102 VAT Withholding	0.00	0.00	0.00	0.00
30100	0.00	0.00	0.00	0.00
30000 Withholding Taxes	0.00	0.00	0.00	0.00
30102 Expense AP Acrua	0.00	0.00	0.00	0.00
30103 AP Liabilities	0.00	0.00	0.00	0.00
30100 System Required Liabilities	0.00	0.00	0.00	0.00
99999 Cash Clearing A/c	0.00	0.00	0.00	0.00
99900	0.00	0.00	0.00	0.00
90000 System Required Liabilities A/c's	0.00	0.00	0.00	0.00
0101 Provision for Encumbrance	19,444,999.75	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
1100 General Provisions	19,444,999.75	0.00	0.00	0.00
1201 Exchequer Releases/ Provisioning Account	0.00	248,778,337,538.95	0.00	133,402,700,127.75
9910209 Remittances to Exchequer	2,764,317.25	0.00	41,636.25	0.00
Miscellaneous Revenue				
9910200 Exchequer Provisions	2,764,317.25	248,778,337,538.95	41,636.25	133,402,700,127.75
991000 Provisions	22,209,317.00	248,778,337,538.95	41,636.25	133,402,700,127.75
991999 Consolidated Fund	133,399,935,810.50	0.00	23,537,797,873.95	
9999900	133,399,935,810.50	0.00	23,537,797,873.95	0.00
9990000 Opening Balance Reserves	133,399,935,810.50	0.00	23,537,797,873.95	0.00
Total	249,425,777,483.75	249,425,777,483.75	133,591,538,651.75	133,591,538,651.75

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

REPUBLIC OF KENYA
 NATIONAL POLICE SERVICE
 BANK RECONCILIATION STATEMENT AS AT 30 JUNE 2025
 CENTRAL BANK OF KENYA RECURRENT A/C NO. 1000674137

	(KSHS)	(KSHS)	(KSHS)
BALANCE AS PER BANK CERTIFICATE			3,751,633.05
LESS:			
1 Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	-		
2 Receipts in Bank Statement not yet recorded in Cash Book	-		
TOTAL			
ADD:			
3 Payments Bank Statement not yet recorded in Cash Book.	5,564,605.05		
Receipts in Cash Book not yet recorded in Bank Statement	-		
TOTAL			5,564,605.05
BALANCE AS PER CASH BOOK			<u>9,316,238.10</u>

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that above Reconciliation is correct

Prepared by..... <i>[Signature]</i> Signature	SA..... Designation	10 th July 2025..... Date
Checked by..... <i>[Signature]</i> Signature	AAK..... Designation	10 th JULY 2025..... Date
Approved by HAU..... <i>[Signature]</i> Signature	SA..... Designation	10/07/25..... Date

NATIONAL POLICE SERVICE
 RECURRENT BANK RECONCILIATION AS AT 30TH JUNE 2025

PAYMENTS IN CASHBOOK NOT YET IN BANK STATEMENT-JUNE 2025				
DATE	DETAILS	FOLIO	CHQ	AMOUNT
	TOTAL			-

PAYMENTS IN BANK STATEMENT NOT YET IN CASHBOOK JUNE 2025				
DATE	DETAILS		CHQ	AMOUNT
03-Jul-25	FT25184PV509	Payment Authority	33333	450
03-Jul-25	FT25184PV509	Payment Authority	44444	5,564,155.05
	TOTAL			5,564,605.05

BANK RECONCILIATION- JUNE 2025

DETAILS	AMOUNT(KSH)
BANK BALANCE	
1 LESS UNPRESENTED CHEQS	3,751,633.05
2 RECEIPTS IN BANK NOT IN CASHBOOK	-
3 ADD PAYMENTS IN BANK NOT IN CASHBOOK	
4 RECEIPTS IN CASHBOOK NOT IN BANK(CB ADJ)	5,564,605.05
cashbook balance	
ACTUAL	9,316,238.10
	9,316,238.60

17-Jul-25 FT25198JQ5XF	Inward RTGS Payment MT 103 EQUITY BANK LIMITED /PURP/GOVT/ROC/RTOMER04558607/U RIRFB/GOVT/TUITOEK APS JUNEPOLICE SALDE RTOMER04558607	0	9,737.75	3,681,292.05
17-Jul-25 FT25198641Z8	Inward RTGS Payment MT 103 KENYA COMMERCIAL BANK LIMITED /PURP/GOVT/ROC/FT25198SL298/URI /RTN OF REF FT25181YCDBQ BO MR BENS ON MULE NZYUKO RSN REFUND FT25198SL298	0	10,339.00	3,691,631.05
18-Jul-25 FT25199LY36W	Inward RTGS Payment MT 103 COOPERATIVE BANK OF KENYA LTD., THE /PURP/MSC/URIROC/UNSPENT AIE	0	60,002.00	3,751,633.05

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REPUBLIC OF KENYA
 NATIONAL POLICE SERVICE
 BANK RECONCILIATION STATEMENT AS AT 30TH JUNE 2025
 CENTRAL BANK OF KENYA DEVELOPMENT A/C NO. 1000674148

BALANCE AS PER BANK CERTIFICATE	(KSHS)	(KSHS)	(KSHS)
LESS:			1,679,187.55
1 Payments in Cash Book not yet recorded in Bank Statement (Unrepresented Cheques)	-		
2 Receipts in Bank Statement not yet recorded in Cash Book	-		
TOTAL			
ADD:			
3 Payments Bank Statement not yet recorded in Cash Book.	-		
4 Receipts in Cash Book not yet recorded in Bank Statement	-		
TOTAL			
 BALANCE AS PER CASH BOOK			 <u>1,679,187.55</u>

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that above Reconciliation is correct

Prepared by..... <i>[Signature]</i> Signature	ACCT I Designation	30.06.2025 Date
Checked by..... <i>[Signature]</i> Signature	AACT Designation	15th July 2025 Date
Approved by HAU..... <i>[Signature]</i> Signature	S/OA Designation	17/7/25 Date

10-Jul-25	FT25191685L0	TRFS Payments	25GABMFO	10000448	299,245.10	0	28,431,546.90
10-Jul-25	FT25191685L0	TRFS Payments	PA131870		27,192,972.00	0	1,238,574.90
10-Jul-25	FT25191685L0	Withholding Tax	Payment Authority				
10-Jul-25	FT25191685L0	TRFS Payments					
10-Jul-25	FT25191685L0	TRFS Payments					
11-Jul-25	FT251925J58W	Outward RTGS Payment MT 103	NATIONAL POLICE SERVICE:999999	10000451	897.75	0	4,230,128.15
11-Jul-25	FT251925J58W	Outward RTGS Payment MT 103	PUBLIC PROCUREMENT REGULATORY AUTHO				
11-Jul-25	FT251925J58W	Outward RTGS Payment MT 103	40410062 - 3				
11-Jul-25	FT251925J58W	Outward RTGS Payment MT 103	NATIONAL POLICE SERVICE:999999	10000452	2,550,940.60	0	1,679,187.55
14-Jul-25	FT2519552H1	Local Cash Deposit Bulk	KPS07116				
14-Jul-25	FT2519552H1	Local Cash Deposit Bulk					
14-Jul-25	FT2519552H1	Local Cash Deposit Bulk					
14-Jul-25	FT2519552H1	Local Cash Deposit Bulk					
14-Jul-25	FT2519552H1	Local Cash Deposit Bulk					
14-Jul-25	FT2519552H1	Local Cash Deposit Bulk					
Totals					183,881,152.40	85,558,153.90	1,679,187.55
Closing Balance :							

REPUBLIC OF KENYA
 NATIONAL POLICE SERVICE
 BANK RECONCILIATION STATEMENT AS AT 30TH JUNE 2025
 CENTRAL BANK OF KENYA DEPOSIT A/C NO. 1000674156

	(KSHS)	(KSHS)	(KSHS)
BALANCE AS PER BANK CERTIFICATE			104,292,100.35
LESS:			
1 Payments in Cash Book not yet recorded in Bank Statement (Unrepresented Cheques)	5,570,855.05		
2 Receipts in Bank Statement not yet recorded in Cash Book	-		
TOTAL			5,570,855.05
ADD:			
3 Payments Bank Statement not yet recorded in Cash Book.	-		
4 Receipts in Cash Book not yet recorded in Bank Statement	-		
TOTAL			-
BALANCE AS PER CASH BOOK			<u>98,721,245.30</u>

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that above Reconciliation is correct

Prepared by..... <i>[Signature]</i> Signature	Acci I..... Designation	30.06.2025..... Date
Checked by..... <i>[Signature]</i> Signature	AMG..... Designation	10/07/2025..... Date
Approved by HAU..... <i>[Signature]</i> Signature	SANT..... Designation	10/7/2025..... Date

PAYMENTS IN CASHBOOK NOT YET IN BANK STATEMENT-JUNE 2025				
DATE	DETAILS	FOLIO	CHQ	AMOUNT
30/06/2025	W/TAX	26		6,250.00
30/06/2025	PA KENYA US EMBASSY	29		5,564,155.05
30/06/2025	PA131868	29		450.00
30/06/2025	TOTAL			5,570,855.05

14-Jul-25	FT25195JB	Outward RTGS Payment MT 103		3,988,031.15	0	107,057,961.05
		NATIONAL POLICE SERVICE:999999	20000473			
		Umoja Shoe Company Limited				
		AP3160	20000473			
15-Jul-25	FT251968P	Outward RTGS Payment MT 103		3,998,900.00	0	103,059,061.05
		NATIONAL POLICE SERVICE:999999	20000477			
		GENERAL SERVICE UNIT OPERATIONS ACC				
		GSU 049/1	20000477			
15-Jul-25	FT251967C	EFT Collections		0	5,437.00	103,064,498.05
			2.03E+14			
15-Jul-25	FT25196TC	Inward RTGS Payment MT 103		0	183,450.30	103,247,948.35
		KENYA COMMERCIAL BANK LIMITED				
		/PURP/GOVT/ROC/FT25196TX273/URI				
		/RTN OF REF FT25178M81WQ BO BENEDIC				
		T KABIRU KURIA RSN CUSTOMER DECEASE				
		D				
		FT25196TX273				
15-Jul-25	FT25196W	EFT Collections		0	718,041.00	103,965,989.35
			2.03E+14			
16-Jul-25	FT25197R4	EFT Collections		0	22,302.00	103,988,291.35
			2.03E+14			
16-Jul-25	FT251979C	EFT Collections		0	23,553.00	104,011,844.35
			2.03E+14			
16-Jul-25	FT25197RX	EFT Collections		0	33,167.00	104,045,011.35
			2.03E+14			
16-Jul-25	FT25197DN	EFT Collections		0	37,499.00	104,082,510.35
			2.03E+14			
21-Jul-25	FT25202PC	EFT Collections		0	209,590.00	104,292,100.35
			2.03E+14			
		Totals		315,120,065.50	160,686,879.20	
					Closing Balance :	104,292,100.35



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1025-National Police Service

Current Period: JUL-24 To JUN-25

Compare With: JUL-23 To JUN-24

	Note	Current Period	Previous Period
RECEIPTS			
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
Prisoner releases	4	115,375,637,411.20	109,864,860,617.55
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	29,273,700.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	519,444,999.85	0.00
TOTAL RECEIPTS		115,924,356,111.05	109,864,860,617.55
PAYMENTS			
Compensation of Employees	12	88,545,583,314.35	82,849,108,207.55
Cost of goods and Services	13	26,025,182,761.80	25,145,599,044.90
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	0.00
Acquisition of Assets	18	1,323,149,609.20	1,867,430,684.10
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		115,893,915,685.35	109,862,137,936.55
SURPLUS/DEFICIT		30,440,425.70	2,722,681.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



STATEMENT OF CASH FLOW

Entity: 1025-National Police Service
 Current Period: JUL-24 To JUN-25
 Compare With: JUL-23 To JUN-24

	Note	Current Period Kshs	Previous Period Kshs
Receipts and operating income			
Tax receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign	3	0.00	0.00
Prisoner releases	4	115,375,637,411.20	109,864,860,617.55
Transfers from Other Government	5	0.00	0.00
Grants and Refunds	9	0.00	0.00
Dividends of Equity Holdings	10	0.00	0.00
Other Receipts	11	519,444,999.85	0.00
Payments for Operating Expenses			
Compensation of Employees	12	88,545,583,314.35	82,849,108,207.55
Purchase of goods and Services	13	26,025,182,761.80	25,145,599,044.90
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Provisions during the year		(109,562,278.80)	187,357,254.00
Provisions for year adjustments		(2,722,681.00)	(41,636.25)
Net Cash From Operating Activities	A	1,212,031,375.10	2,057,468,982.85
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	29,273,700.00	0.00
Acquisition of Assets	18	1,323,149,609.20	1,867,430,684.10
Net Cash Flow From Investing Activities	B	(1,293,875,909.20)	(1,867,430,684.10)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	(81,844,534.10)	190,038,298.75
Cash and Cash Equivalent at BEGINNING of The Year		191,561,205.00	1,522,906.25
Cash and Cash Equivalent at END of The Year	22A+22B	109,716,670.90	191,561,205.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



NOTES TO THE FINANCIAL STATEMENTS

Entity: 1025-National Police Service

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
TOTAL		0.00	0.00

2 Social Security Contribution

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Health Insurance Contribution	1210100	0.00	0.00
NHIF Health Insurance Contributions	1210200	0.00	0.00
Contributions from Govt. Employees for Social & Welfare Schemes	1210300	0.00	0.00
	1210400	0.00	0.00
TOTAL		0.00	0.00

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	19,681,700,507.25	24,259,433,164.95
Exchequer Releases/ Provisioning Account for Q2	9910201	35,402,279,582.90	27,431,886,735.85
Exchequer Releases/ Provisioning Account for Q3	9910201	19,189,504,637.80	20,463,374,453.50
Exchequer Releases/ Provisioning Account for Q4	9910201	41,102,152,683.25	37,710,166,263.25
TOTAL		115,375,637,411.20	109,864,860,617.55

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Borrowing within General Government	5110100	0.00	0.00
Borrowing from Monetary Authorities (Central Bank)	5110200	0.00	0.00
Other Domestic Depository Corporations (Commercial Banks)	5110300	0.00	0.00
Borrowing from Other Domestic Financial Institutions	5110400	0.00	0.00
Borrowing from Other Domestic Creditors	5110500	0.00	0.00
Domestic Currency and Deposit	5110600	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
TOTAL		0.00	0.00

7 Proceeds from Foreign Borrowings

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

8 Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to Exchequer	3510100	0.00	0.00
Receipts from the Sale of Buildings	3510200	0.00	0.00
Receipts from sale of other st	3510300	0.00	0.00
Receipts from sale of other st	3510400	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer	3510500	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	3510600	0.00	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	0.00	0.00
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	29,273,700.00	0.00
Repayments from Loans to Government Agencies and Other Levels of Government	4510100	0.00	0.00
Loans to Non-Financial Public Enterprises	4510200	0.00	0.00
Loans to Financial Institutions	4510300	0.00	0.00
Repayments from Domestic Loans to Individuals and Households	4510400	0.00	0.00
Repayments from lending to Foreign Govts.	4520100	0.00	0.00
Repayments from lending to International Orgns.	4520200	0.00	0.00
Repayments from lending to Foreign Non - Financial Enterps. & Financial Instns.	4520300	0.00	0.00
Repayments from Other Foreign Lending	4520400	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises	4530100	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions	4530200	0.00	0.00
Sales and Disposals of Other Equity Holdings	4530300	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Financial Instns. and Domestic Financial Instns. operating abroad	4530400	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Enterps. Financial Instns. and Domestic Financial Instns. operating abroad	4530500	0.00	0.00
Redemption/ Disposal of Other Financial Assets	4530600	0.00	0.00
Refund of Bonds paid as Deposits for Guarantees	4530700	0.00	0.00
TOTAL		29,273,700.00	0.00

9 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

Item Description	Item Code	Current Period	Previous Period
Refund from World Food Programme (WFP)	4540101	0.00	0.00
Reimbursement of Audit Fees	4540102	0.00	0.00
Reimbursement on Messing Charges (UNICEF)	4540103	0.00	0.00
Reimbursement from World Bank - ECD	4540104	0.00	0.00
Reimbursement from Individuals and Private Organizations	4540105	0.00	0.00
Reimbursement from Local Government Authorities	4540106	0.00	0.00
Reimbursement from Statutory Organizations	4540107	0.00	0.00
Reimbursement within Central Government	4540108	0.00	0.00
Reimbursement Using Bonds	4540109	0.00	0.00
Reimbursements and Refunds - Other (Budget)	4540199	0.00	0.00
TOTAL		0.00	0.00

10 Returns of Equity Holdings

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

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	519,444,999.85	0.00
Administrative Fees and Charges collected as AIA	1420300	0.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		519,444,999.85	0.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	51,679,262,918.20	45,413,036,955.80
Basic Wages - Temporary Employees	2110200	12,021,414.55	115,000,000.00
Personal Allowances paid as part of Salary	2110300	35,259,503,547.35	35,711,027,641.25
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	1,594,795,434.25	1,610,043,610.50
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		88,545,583,314.35	82,849,108,207.55

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	1,063,813,422.65	1,200,788,816.90
Communication, Supplies and Services	2210200	16,459,641.45	18,536,540.65
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	490,779,246.85	815,967,706.30
Foreign Travel and Subsistence, and other transportation costs	2210400	0.00	1,900,000.00
Printing, Advertising and Information Supplies and Services	2210500	267,046.00	253,765.00
Rentals of Produced Assets	2210600	59,899,413.75	74,033,970.70
Training Expenses	2210700	76,141,059.75	84,255,149.90
Hospitality Supplies and Servi	2210800	1,559,700.00	2,888,343.00
Insurance Costs	2210900	8,546,374,629.75	10,311,249,834.20
Specialised Materials and Supp	2211000	3,972,165,213.85	3,312,807,590.75
Office and General Supplies and Services	2211100	10,974,975.80	14,295,256.30
Fuel Oil and Lubricants	2211200	1,048,821,949.60	880,961,163.80
Other Operating Expenses	2211300	10,101,208,011.90	7,816,595,040.70
Routine Maintenance - Vehicles	2220100	600,241,996.05	509,744,448.70
Routine Maintenance - Other Assets	2220200	36,476,454.40	101,321,418.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		26,025,182,761.80	25,145,599,044.90

14 Subsidies

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Subsidies to Public Corporations	2510000	0.00	0.00
Subsidies to Private Enterprises	2520000	0.00	0.00
TOTAL		0.00	0.00

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	0.00	0.00
Capital Grants to Government Agencies and other	2630200	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Levels of Government			
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
TOTAL		0.00	0.00

16 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations	2620100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	0.00	0.00
Scholarships and other Educational Benefits	2640100	0.00	0.00
Emergency Relief and Refugee Assistance	2640200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
TOTAL		0.00	0.00

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	0.00	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
TOTAL		0.00	0.00

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	203,631,875.50
Refurbishment of Buildings	3110300	59,849,026.00	61,313,286.45
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	793,750.00	12,973,786.55
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	11,991,802.70	19,676,667.20
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	799,708.00
Purchase of Office Furniture and General Equipment	3111000	3,827,050.00	16,455,179.70
Purchase of Specialised Plant, Equipment and Machinery	3111100	1,212,446,734.65	1,550,060,758.70
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	29,312,395.85	2,519,422.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	1,000,000.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0.00	0.00
Rehabilitation of Civil Works	3111500	3,928,850.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		1,323,149,609.20	1,867,430,684.10

19 Finance Costs, including Loan Interest

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	9,316,238.05	2,684,103.15
Development Bank Accounts	6540000	1,679,187.50	38,578.00
Deposit Bank Account	6550000	98,721,245.35	188,838,523.85
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
Foreign Currency and Foreign D	6590203	0.00	0.00
TOTAL		109,716,670.90	191,561,205.00

22B Cash Balances

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

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	0.00	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	0.00	0.00
Other Current Assets (System r	6790000	0.00	0.00
TOTAL		0.00	0.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Withholding Taxes	7380000	0.00	0.00
Deposits	7310000	83,384,454.60	169,644,995.65
System Required Liabilities A/cs	7390000	0.00	0.00
Other Liabilities	7320000	15,336,790.35	19,193,528.35
TOTAL		98,721,244.95	188,838,524.00

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	191,561,205.00	39,785,806.25
Opening Balance Cash	22B	0.00	(38,262,900.00)
Opening Balance Receivables - Imprest and Clearance Accounts	23	0.00	0.00
Opening Balance - Deposits	24	(188,838,524.00)	(1,481,270.00)
TOTAL		2,722,681.00	41,636.25

6. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Provisions	9910200	2,722,681.00	41,636.25
County Transfers	9910300	0.00	0.00
TOTAL		2,722,681.00	41,636.25



Statement of Financial Position

Entity: 1025-National Police Service

Current Period: JUL-24 To JUN-25

Compare With: JUL-23 To JUN-24

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	109,716,670.90	191,561,205.00
Cash Balances	22B	0.00	0.00
Total Cash And Cash Equivalents		109,716,670.90	191,561,205.00
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	0.00	0.00
TOTAL FINANCIAL ASSETS		109,716,670.90	191,561,205.00
Financial Liabilities			
Accounts Payables - Deposits	24	98,721,244.95	188,838,524.00
NET FINANCIAL ASSETS		10,995,425.95	2,722,681.00
REPRESENTED BY			
Fund Balance b/fwd	25	2,722,681.00	41,636.25
Prior Year Adjustment	26	(2,722,681.00)	(41,636.25)
Surplus/Deficit for the Year		30,440,425.70	2,722,681.00
NET FINANCIAL POSITION		30,440,425.70	2,722,681.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	115,375,637,411.20	(115,375,637,411.20)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	31,200,000.00	31,200,000.00	29,273,700.00	1,926,300.00	93.83%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	503,560,000.00	503,560,000.00	519,444,999.85	(15,884,999.85)	103.15%
Total		0.00	0.00	534,760,000.00	534,760,000.00	115,924,356,111.05	(115,389,596,111.05)	21677.83%
PAYMENTS								
Compensation of Employees	12	88,224,639,980.00	0.00	994,975,073.00	89,219,615,053.00	88,545,583,314.35	674,031,738.65	99.24%
Use of goods and Services	13	20,204,448,349.00	7,900,000.00	5,837,015,593.00	26,049,363,942.00	26,025,182,761.80	24,181,180.20	99.91%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	2,122,984,446.00	(7,900,000.00)	(740,517,722.00)	1,374,566,724.00	1,323,149,609.20	51,417,114.80	96.26%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		110,552,072,775.00	0.00	6,091,472,944.00	116,643,545,719.00	115,893,915,685.35	749,630,033.65	99.36%



Statement of Budget Execution

Entity: 1025-National Police Service

Current Period: JUL-24 To JUN-25

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

Prepared By:

Date:

Reviewed By:

Date:

Approved By:

Date:



SUMMARY STATEMENT OF DEPOSITS

Entity: 1025-National Police Service

Current Period: JUL-24 To JUN-25

Compare With: JUL-23 To JUN-24

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	188,838,523.85	39,744,170.00
Transfers of retentions during the year	1,879,193,663.75	429,894,107.25
Payments made out of deposit account during the year	1,969,310,942.25	280,799,753.40
Closing Balance	98,721,245.35	188,838,523.85
Principal Secretary Controller		
Principal Accounts		

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



OFFICE OF THE SECRETARY ADMINISTRATION/
ACCOUNTING OFFICER
NATIONAL POLICE SERVICE

NATIONAL POLICE SERVICE DEPOSIT ANALYSIS FOR FY 2024/2025

S/NO	RETENTION	
1	Sino Saido Construction	299,245.10
2	Sino Saido Construction	5,685,657.50
3	Trigent Plumbers Ltd	128,379.05
4	Bokoh Ltd	3,740,153.80
5	Waymark Distributors Ltd	554,840.05
6	Interlink Services	4,928,515.20
	SUB TOTAL	15,336,790.70

S/NO	DEPOSIT	
1	Britam Insurance	6,002,339.30
2	State depart for interior AIE Unspent bal	1,100.00
3	Benedict Kabiru Kuria	183,450.30
4	Elite Solutions	1,369,419.55
5	Britam Insurance	320,000.00
6	NSSF Funds	652,554.80
7	Glomag Investment	1,950,029.95
8	Jackson Karisa Charo	183,760.50
9	Haiti Funds Balances	72,721,800.20
	SUB TOTAL	83,384,454.60
	TOTAL	98,721,245.30



OFFICE OF THE SECRETARY ADMINISTRATION/
ACCOUNTING OFFICER
NATIONAL POLICE SERVICE

NATIONAL POLICE SERVICE-1025				
RECURRENT EXCHEQUER ISSUES AS AT 30/06/2025				
S/N	DATE	REF	AMOUNT	CUMULATIVE
1	22-Jul-2024	001/01/2024/25	340,000,000.00	340,000,000.00
2	26-Jul-2024	002/01/2024/25	200,000,000.00	540,000,000.00
3	7-Aug-2024	007/02/2024/25	7,624,614,164.00	8,164,614,164.00
4	11-Aug-2024	011/02/2024/25	267,897,710.25	8,432,511,874.25
5	20-Aug-2024	016/01/2024/25	304,162,121.30	8,736,673,995.55
6	23-Aug-2024	020/05/2024/25	800,000,000.00	9,536,673,995.55
7	30-Aug-2024	030/01/2024/25	7,482,830,164.20	17,019,504,159.75
8	2-Sep-2024	027/05/2024/25	313,000,736.55	17,332,504,896.30
9	16-Sep-2024	041/01/2024/25	314,388,155.45	17,646,893,051.75
10	20-Sep-2024	044/01/2024/25	1,853,727,971.15	19,500,621,022.90
11	25-Sep-2024	046/01/2024/25	181,079,483.95	19,681,700,506.85
12	30-Sep-2024	053/01/2024/25	7,483,333,289.10	27,165,033,795.95
13	3-Oct-2024	060/01/2024/25	324,574,053.90	27,489,607,849.85
14	14-Oct-2024	069/02/2024/25	332,917,102.55	27,822,524,952.40
15	24-Oct-2024	075/01/2024/25	399,834,918.55	28,222,359,870.95
16	29-Oct-2024	078/01/2024/25	162,672,217.40	28,385,032,088.35
17	31-Oct-2024	082/06/2024/25	7,480,087,038.10	35,865,119,126.45

18	5-Nov-2024	083/03/2024/25	344,451,656.00	36,209,570,782.45
19	8-Nov-2024	089/01/2024/25	1,593,755,902.15	37,803,326,684.60
20	20-Nov-2024	096/09/2024/25	319,752,195.90	38,123,078,880.50
21	29-Nov-2024	106/01/2024/25	7,510,313,247.45	45,633,392,127.95
22	3-Dec-2024	108/02/2024/25	697,373,715.20	46,330,765,843.15
23	9-Dec-2024	113/01/2024/25	414,267,425.50	46,745,033,268.65
24	18-Dec-2024	121/04/2024/25	452,947,369.90	47,197,980,638.55
25	30-Dec-2024	133/01/2024/25	7,885,999,451.20	55,083,980,089.75
26	3-Jan-2025	138/03/2024/25	418,808,076.55	55,502,788,166.30
27	8-Jan-2024	143/01/2024/25	77,522,956.55	55,580,311,122.85
28	16-Jan-2024	149/02/2024/25	365,364,198.90	55,945,675,321.75
29	23-Jan-2025	155/01/2024/25	194,054,015.90	56,139,729,337.65
30	24-Jan-2025	157/01/2024/25	77,813,079.40	56,217,542,417.05
31	27-Jan-2025	160/03/2024/25	449,496,668.70	56,667,039,085.75
32	30-Jan-2025	162/01/2024/25	7,630,662,360.50	64,297,701,446.25
33	17-Feb-2025	176/02/2024/25	308,103,670.60	64,605,805,116.85
34	20-Feb-2025	184/01/2024/25	367,073,609.85	64,972,878,726.70
35	3-Feb-2025	193/03/2024/25	385,820,664.55	65,358,699,391.25
36	5-Mar-2025	194/03/2024/25	7,626,051,980.20	72,984,751,371.45
37	13-Mar-2025	208/06/2024/25	463,255,375.55	73,448,006,747.00
38	19-Mar-2025	214/02/2024/25	229,380,303.85	73,677,387,050.85
39	24-Mar-2025	216/01/2024/25	596,097,676.70	74,273,484,727.55
40	2-Mar-2025	222/02/2024/25	7,657,162,702.90	81,930,647,430.45
41	3-Apr-2025	223/02/2024/25	139,375,470.20	82,070,022,900.65
42	14-Apr-2025	233/04/2024/25	487,070,781.75	82,557,093,682.40
43	17-Apr-2025	236/02/2024/25	2,500,000,000.00	85,057,093,682.40
44	29-Apr-2025	243/01/2024/25	442,472,135.30	85,499,565,817.70

45	25-Apr-2025	241/04/2024/25	144,258,856.00	85,643,824,673.70
46	30-Apr-2025	244/06/2024/25	7,606,811,148.90	93,250,635,822.60
47	13-May-2025	255/06/2024/25	436,112,205.85	93,686,748,028.45
48	20-May-1900	263/06/2025/25	2,893,873,233.25	96,580,621,261.70
49	26-May-2025	268/05/2024/25	143,694,956.30	96,724,316,218.00
50	28-May-2025	272/01/2024/25	7,569,437,048.95	104,293,753,266.95
51	29-May-2025	274/01/2024/25	406,172,260.55	104,699,925,527.50
52	30-May-2025	275/01/2024/25	36,873,596.00	104,736,799,123.50
53	13-Jun-2025	289/02/2024/25	425,395,557.10	105,162,194,680.60
54	13-Jun-2025	287/01/2024/25	150,000,000.00	105,312,194,680.60
55	23-Jun-2025	295/05/2024/25	451,065,349.25	105,763,260,029.85
56	24-Jun-2025	301/01/2024/25	7,888,696,432.70	113,651,956,462.55
57	27-Jun-2025	304/06/2024/25	936,308,776.35	114,588,265,238.90
58	30-Jun-2025	309/01/2024/25	360,000,000.00	114,948,265,238.90
59	30-Jun-2025	312/04/2024/25	352,594,296.80	115,300,859,535.70
		TOTAL	115,300,859,535.70	
DEVELOPMENT EXCHEQUER				
1	13-Jun-2025	DE:111/03/24/25	14,928,850.00	14,928,850.00
2	23-Jun-2025	DE:120/02/24/25	56,856,575.00	71,785,425.00
3	30-Jun-2025	DE:121/02/24/25	2,992,451.00	74,777,876.00
		TOTAL	74,777,876.00	
TOTAL EXCHEQUER RECEIVED				
			115,375,637,411.70	

BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

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

July 14, 2025

CERTIFICATE OF BALANCES

Customer: 165887 NATIONAL POLICE SERVICE

Balance

Date: 30-Jun-25

Account No	Account Name	Currency	Balance
1000674137	REC-NATIONAL POLICE SERVICE	KES	984,079,495.90
1000674148	DEV-NATIONAL POLICE SERVICE	KES	28,872,609.55
1000674156	DEP-NATIONAL POLICE SERVICE	KES	246,982,960.80
1000674164	REV-NATIONAL POLICE SERVICE	KES	1,705,554,547.40

Micah Nabori
Authorised Signatory
Banking Services Division

Joyce Nasieku
Authorised Signatory
Banking Services Division

CIF 10207 AN:

BERNARD

.C. WAWAN

REPUBLIC OF KENYA

F.O. 51

Date ...22ND JULY, 2025.....

Report of the Board of Survey on the Cash and Bank Balances held at **Development Account** a/c No. **1000674148** as at the close of business on **30TH JUNE 2025**.

The Board, consisting of - *(Names and official titles)*

CHAIRMAN - Bernard Wandera -Deputy Accountant General- GSU
MEMBER - James Mwangi - AAG -KPS
MEMBER - Amos Mwema - SCMO -NPS

assembled at the office of **CASHIER - ACCOUNTS DEPARTMENT** at **9.30 am (time)** on the **22nd JULY 2025** and the following cash was produced:-

Notes	NILSh.	
Silver	NILSh.	
Copper	NILSh.	0.00
Cheques (as per details on reverse)	..Sh.		0.00
			0.00

It was observed that cheques amounting to Sh ----NIL----- cts---NIL---- 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.

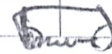
The Cash Book reflected the following balances as at the close of business on the **30TH JUNE 2025**.

Cash on hand	NILSh.	
Bank Balance ..	Sh.1,679,187.55		1,679,187.55

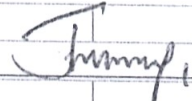
The Bank Certificate of Balance showed a sum of **Sh. 28,872,609 Cts 55** standing to the credit of the account.

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.

Bernard Wandera
Chairman



James Mwangi
Member



Amos Mwema
Member



Date 22nd JULY 2025

PAYMENTS DEV - JUNE 202513

F.O. 26 (Small)



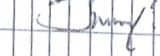
To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh.	cts.	Sh.	cts.
16-15	Bal BIF							
50	First Source Limited	DC114625	019	439	2993494.	10		
-10	WHT	"	"	437	94287.	40		
	WHT	"	"	438	54188.	15		
	PPRA	"	"	440	942.	85		
"	Pactus Enterprises Ltd	NPS1563	020	442			3142912.	50
	Sino-Saido Construction	KPS06700	021	447	48467877.	55	8030154.	90
	WHT	"	"	444	1705697.	25		
	WHT	"	"	445	980285.	75		
	PPRA	"	"	446	17056.	95		
	10% Retention	"	"	443	5685657.	50	56856575.	00
	Sino-Saido Construction	KPS07116	022	452	2550940.	60		
	W/T	"	"	449	89773.	55		
	W/T	"	"	450	51594.	00		
	PPRA	"	"	451	897.	75		
	10% Retention	"	"	448	299245.	10	2992451.	00
"	IDEMIA Southern Africa (PT)	DI5526	023		27192972.	00		
	(PA131870)				450.	00	27193422.	00
"	NPS Revenue A/C	NPS1519	024	441			19445000.	00
	TOTAL						117660515.	40
	Bal CID						1679187.	55
							119339702.	95

~~306125~~
306125

Checked and Verified: Chairman BENSON S WAMBURA

MEMBER: AMOS M. MWITWA

MEMBER: JAMES MWANJUI



PAYMENTS

DEP - JUNE 29 2025

F.O. 26 (Small)

To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh. cts.	Sh. cts.	Sh. cts.
	Bal B/F						
PA Kenya US Embassy	PA131868		183		5564	155.05	
	TOTAL					450.00	5564605.05
	Bal CID						5564605.05
							98721245.30
							104285850.35
					M		
					Ames 3-16/25		
	BENARD WANJARA - CHAIRMAN						
	AMES MWANJILI - MEMBER						
	AMES MUEMA - MEMBER						

