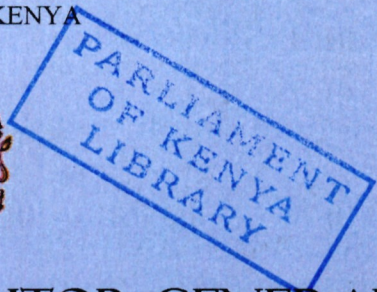
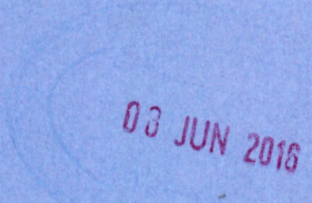


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

*PAID BY.*  
*THE MAJORITY PARTY*  
*CHIEF WHIP DN*  
*WEDNESDAY, 8TH*  
*JUNE 2016*  
*LEW*



**REPORT**

**OF**

**THE AUDITOR-GENERAL**

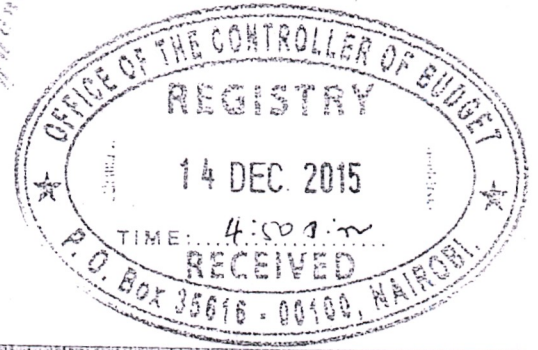
**ON**

**THE FINANCIAL STATEMENTS OF  
NATIONAL POLICE SERVICE COMMISSION**

**FOR THE YEAR ENDED  
30 JUNE 2015**



KENYA NATIONAL AUDIT OFFICE  
P. O. Box 30084 - 00100, NAIROBI  
14 DEC 2015  
**RECEIVED**



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NATIONAL POLICE SERVICE COMMISSION

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2015

---

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

**NATIONAL POLICE SERVICE COMMISSION**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015**

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**NATIONAL POLICE SERVICE COMMISSION**  
Reports and Financial Statements  
For the year ended June 30, 2015

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**I. KEY COMMISSION INFORMATION AND MANAGEMENT**

**(a) Background information**

The National Police Service Commission was established on 5<sup>th</sup> October 2012 after the appointment into office of six Commissioners through Gazette Notice No.95 of 3<sup>rd</sup> October 2012. These comprised of the Chairperson, the Vice-Chairperson and four Commissioners who work full time. The Vice-Chairperson passed on in December, 2013 and one Commissioner has been indisposed since.

At cabinet level, the Commission is represented by the Cabinet Secretary for the Ministry of Interior and National Coordination. The Chairman is responsible for the general policy and strategic direction of the Commission. The secretariat is headed by the Chief Executive Officer and has seconded staff from the national government while others are employed by the Commission.

**(b) Key Management**

The Commission's day-to-day management takes place under the following organs:

- Directorate of Corporate Services
- Directorate of Human Capital Management
- Directorate of Vetting
- Directorate of Information, Education and Communication
- Audit Department

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2015 and who had direct fiduciary responsibility were:

| No. | Designation  | Name                     |
|-----|--|--------------------------|
| 1.  | Accounting Officer                                     | Jairus Ojango Omumu      |
| 2.  | Director, Corporate Services                           | Peter Maloba Wamoto      |
| 3.  | Director, Human Capital Management                     | Frederick Julius Mugambi |
| 4.  | Ag. Director, Information, Education and Communication | Winfred W. Kitonga       |
| 5.  | Head, Vetting  | Benjamin Odegi Oyile     |

**NATIONAL POLICE SERVICE COMMISSION**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015**

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**(d) Entity Headquarters**

P.O. Box 47363, 00100  
5<sup>th</sup> Floor, Sky Park Plaza  
Woodvale Close, Westlands  
Nairobi, KENYA

**(e) Entity Contacts**

Telephone: (254) 0202186053/61  
E-mail: [info@npsc.go.ke](mailto:info@npsc.go.ke)  
Website: [www.npsc.go.ke](http://www.npsc.go.ke)

**(f) Entity Bankers**

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

**(g) Independent Auditors**

Auditor General  
Kenya National Audit Office  
Anniversary Towers, University Way  
P.O. Box 30084  
GOP 00100  
Nairobi, Kenya

**(h) Principal Legal Adviser**

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

## II. FORWARD BY THE CHAIRMAN



The National Police Service Commission was established on 5<sup>th</sup> October, 2012 after the appointment into office of six Commissioners through Gazette Notice No.95 of 3<sup>rd</sup> October, 2012. The appointed Commissioners consisted of the Chairperson, the Vice Chairperson and four full-time Commissioners.

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

The core functions of the National Police Service Commission revolve around four (4) pillars. The Commission acts as an appointing body undertaking the recruitment, promotion and deployment of officers a management body undertaking the monitoring of implementation of reforms in the National Police Service, human resource policy and training, a professional standards body and an appeals body that hears and determines disciplinary cases referred to the Commission by the Service.

The Commission has achieved a number of milestones in the year 2014/15 which include:

- a. Publishing of the Commission strategic plan for the period 2014-2018 with the theme "Together we transform the police for effective service delivery".
- b. A total of 993 National Police Service officers in the ranks of Senior Superintendent of Police and Superintendent of Police were vetted.
- c. Publication of various NPSC Regulations which are meant to provide fair procedures in guiding the human resource processes of the National Police Service.
- d. The various issues handled by the Commission during the reporting period are analysed below;

NATIONAL POLICE SERVICE COMMISSION  
 Reports and Financial Statements  
 For the year ended June 30, 2015

| S/NO | NPS Appointments |   |     |   |     |    |       |    |         |     |
|------|------------------|---|-----|---|-----|----|-------|----|---------|-----|
|      | KPS              |   | APS |   | DCI |    | TOTAL |    | G/TOTAL |     |
|      | M                | F | M   | F | M   | F  | M     | F  |         |     |
| SAIG | 5                | 0 | 2   | 0 | 0   | 1  | 0     | 10 | 0       | 8   |
| AIG  | 29               | 2 | 18  | 0 | 0   | 12 | 4     | 59 | 6       | 65  |
| CP   | 61               | 4 | 11  | 0 | 0   | 23 | 1     | 95 | 5       | 100 |

| Recruitment-<br>Gender Distribution |                     |                            |        |         |                                     |        |         |             |
|-------------------------------------|---------------------|----------------------------|--------|---------|-------------------------------------|--------|---------|-------------|
| S/NO                                | Ethnicity/<br>Tribe | Kenya Police Service (KPS) |        |         | Administration Police Service (APS) |        |         | Grand Total |
|                                     |                     | Male                       | Female | S/Total | Male                                | Female | S/Total |             |
| TOTALS                              |                     | 4214                       | 1759   | 5,973   | 3479                                | 521    | 4,000   | 9,973       |

| RANK  | Promotion & Confirmation cases |        |      |        |      |        |       |        |         |      |
|-------|--------------------------------|--------|------|--------|------|--------|-------|--------|---------|------|
|       | KPS                            |        | APS  |        | DCI  |        | TOTAL |        | G/TOTAL |      |
|       | MALE                           | FEMALE | MALE | FEMALE | MALE | FEMALE | MALE  | FEMALE |         |      |
| SSP   | 0                              | 0      | 52   | 2      | 0    | 0      | 52    | 2      |         | 54   |
| SP    | 1                              | 0      | 0    | 0      | 0    | 0      | 1     | 0      |         | 1    |
| ASP   | 49                             | 4      | 11   | 16     | 8    | 0      | 68    | 20     |         | 88   |
| CI    | 238                            | 24     | 1    | 0      | 121  | 6      | 360   | 30     |         | 390  |
| IP    | 471                            | 75     | 400  | 104    | 88   | 22     | 959   | 201    |         | 1160 |
| S/SGT | 17                             | 0      | 4    | 0      | 0    | 0      | 21    | 0      |         | 21   |
| SGT   | 53                             | 3      | 162  | 7      | 0    | 2      | 215   | 12     |         | 227  |
| CPL   | 74                             | 6      | 64   | 9      | 10   | 1      | 148   | 16     |         | 164  |

| Other Issues Handled                              |  | No.  |
|---|--|------|
| Transfers   |  | 8071 |
| Appeal on transfer                                |  | 12   |
| Request for transfer                              |  | 6    |
| Transfer of service                               |  | 69   |
| Discipline cases                                  |  | 25   |
| Disciplinary Cases sent to the IG for information |  | 323  |
| Retirement  |  | 17   |
| Secondment  |  | 31   |

The Commission faces a number of challenges which include:

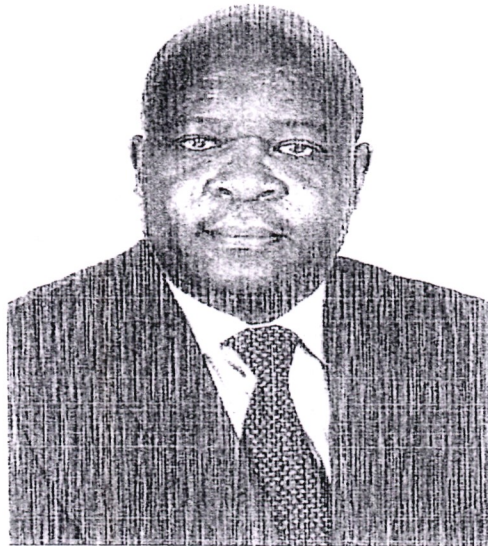
- Inadequate funding and the general insecurity witnessed in the country during the year under review resulting in slowing down the process of vetting Police officers.
- The continued delay in the filling of the two vacant positions in the Commission was also a major constraint to the functioning of the Commission.

Despite the challenges that the Commission went through, it is the hope of the Commissioners and members of the Secretariat that the Commission will truly be 'a champion of a dignified Police Service' and a point of reference in upholding high standards of professionalism in the Kenyan Police Service.



JOHNSTON M. KAVULUDI, EBS, HSC  
 COMMISSION CHAIRPERSON

III. MESSAGE FROM THE COMMISSION SECRETARY/CHIEF EXECUTIVE OFFICER



During the 2014/2015 reporting period, the Commission grew in terms of staff numbers due to the fact that the exercise of vetting members of the Police service took centre stage of the Commission's activities. The staff capacity was strengthened with an additional thirty four (34) officers through appointments, secondment and deployment.

The hard work of the secretariat and support of stakeholders culminated in the completion and publication of the Commission's first Strategic Plan for the period 2014-2018. It is now upon each directorate in the Commission to convert the broad strategic objectives in the plan into actionable work plans which will form the foundation upon which the Commission achieves its mandate.

The Commission also continued to foster its cordial relationship with various stakeholders who were on board in various fora to enhance the workings of the Commission. Fruitful engagements with the National Assembly, Civil Society groups, the Police Reforms Steering Committee, UNODC and the Security Governance Initiative are appreciated and commended.

In a bid to enhance professionalism in the Police Service, the Commission published regulations on Recruitment and Appointment, Transfer and Deployment, Promotion and Discipline for members of the National Police Service. We have planned to publicize the regulations so that each police officer is aware of the procedures to be followed in managing the human resources in the service.

As we transit into the next financial year, it is my trust that all officers of the Commission will strive to better the gains we have made during this period and be inspired to contribute to the achievement of the Commission's mandate.

A stylized signature in black ink, consisting of a large, looped initial 'O' followed by a horizontal line.

OJANGO OMUMU

COMMISSION SECRETARY/CHIEF EXECUTIVE OFFICER

#### IV. STATEMENT OF COMMISSION MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the National Police Service Commission is responsible for the preparation and presentation of the Commission's financial statements, which give a true and fair view of the state of affairs of the Commission for and as at the end of the financial year (period) ended on June 30, 2015. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Commission; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the National Police Service Commission accepts responsibility for the Commission's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the Commission's financial statements give a true and fair view of the state of the Commission's transactions during the financial year ended June 30, 2015, and of the Commission's financial position as at that date. The Accounting Officer in charge of the National Police Service Commission further confirms the completeness of the accounting records maintained for the Commission, which have been relied upon in the preparation of the Commission's financial statements as well as the adequacy of the systems of internal financial control.

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

#### Approval of the financial statements

The Commission's financial statements were approved and signed by the Accounting Officer on 30<sup>th</sup> September 2015.

  
\_\_\_\_\_  
CEO/Commission Secretary

  
\_\_\_\_\_  
Chief Accountant

# REPUBLIC OF KENYA

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



P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON NATIONAL POLICE SERVICE COMMISSION FOR THE YEAR ENDED 30 JUNE 2015

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the National Police Service Commission (NPSC) set out on pages 9 to 26 which comprises of statement of assets as at 30 June, 2015, the statement of receipts and payments, statement of cash flow, summary statement of appropriation (Recurrent), summary statement of provisioning for the year then ended, and summary of significant accounting policies and other explanatory information in accordance with the Provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief were, necessary for the purpose of the audit.

#### **Management's Responsibility for the Financial Statements**

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

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the Provisions of Section 4 of the Public Audit Act, 2003.

#### **Auditor-General's Responsibility**

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the Provisions of Section 9 of the Public Audit Act, 2003 and submit the audit report in compliance with Article 229(7) of the Constitution of Kenya. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

---

*Report and Financial Statements for National Police Service Commission for the year ended 30 June 2015*

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

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

## **BASIS FOR QUALIFIED OPINION**

### **1. USE OF GOODS AND SERVICES**

The financial statements reflect an expenditure of Ksh.179,806,887.00 under Use of Goods and Services which includes payments for expenditure totalling Ksh.80,849,299.00 irregularly incurred as follows: -

#### **1.1 Irregular Procurement of Medical Insurance Cover**

The Commission procured staff medical insurance cover through direct procurement at a cost of Kshs.26,478,684.00 contrary to Article 227 of the Constitution of Kenya (2010); Section 29(1) of the Public Procurement and Disposal Act (2005) and Section 62(3) of the Public Procurement and Disposal Regulations (2006). Consequently, propriety of Kshs.26,478,684.00 incurred on medical cover during the year could not be ascertained.

#### **1.2 Unsupported Rent Payments**

The Commission occupies four (4) floors at Skypark Building, LR. No.1870/IX/167 and pays annual rental cost of Kshs.54,370,615.00. However, no lease agreement has been signed between the landlord and the Commission. Under the circumstances, the validity of the annual rental payments cannot be ascertained.

### **2. IRREGULAR PAYMENT OF MEAL ALLOWANCES**

Records availed for audit show that the Commission paid meal allowances totalling Kshs.6,879,500.00 to officers who were performing normal duties contrary to Section J.6 of the Code of Regulations (2006) and Circular letter Ref. No. MSPS18/2A/(89) which require that meal allowances should be paid to officers travelling on duty. In this circumstance, it is not possible to confirm the validity of Kshs.6,879,500.00 incurred on meal allowance.

### **3. ACQUISITION OF ASSETS**

The financial statements further reflect a balance of Ksh.70,359,063.00 against Acquisition of Assets, however, unsatisfactory matters have been observed on Refurbishment of Buildings and Motor Vehicles as follows: -

#### **3.1 Refurbishment of Buildings**

##### **(i) Delay in Project Implementation**

Although clause 13 of the conditions of contract require that a contractor should provide a programme of work, audit inspections undertaken during the month of September 2015 revealed that contracted works that started on 5 April 2013 for twenty four (24) weeks has not been completed. No reason has been given for failure to comply with conditions of contract.

##### **(ii) Liquidated Damages**

Although recovery of liquidated damages is a requirement under clause 27 of the Conditions of Contracts, this provision is missing from the Contract therefore, causing delay in delivery of the project. In the circumstance, there are indications of poor project planning and weaknesses in project supervision.

##### **(iii) Unexplained Introduction of New Contract**

Although the Commission awarded the contract at a tender sum of Kshs.189,961,612.00, the Parliamentary Committee on Administration in consultation with the Commission met on 3 June 2013 and revised the contract sum to Kshs.139,953,779.00.

Further, during a site meeting held on 27 January 2014, the Project Manager advised the Commission to seek authority from the tender committee to vary the contract sum from Kshs.189,961,612.00 to Ksh.139,953,779.00. However, the tender committee's approval has not been availed for audit verification, an indication that the project cost could have been exaggerated and tax payers would still bear the cost.

Although the commission purports that the contract sum has been revised to Kshs.139,953,779.00, the justification of paying the same contractor using Local Service Order No.1040259 for Kshs.24,136,949.00 under a separate contract No. NBI/D07/63/2012-13 instead of the existing contract No. as NBI/D01/81/2012-2013 has not been explained.

### **3.2 Missing Motor Vehicle Logbooks**

The summary of fixed assets register annexed to the financial statements show that the value of fixed assets of Kshs.153,763,517.00 includes motor vehicles purchased at a cost of Kshs.117,552,095.00.

However, the Commission has not availed logbooks for twelve (12) motor vehicles, explaining that they were handed for safe custody to the former Commission Secretary who did not hand over the same to the Commission.

Although, it has been explained that the matter has been referred to Director of Criminal Investigation (DCI) for investigation and Director of Public Prosecution for prosecution, the Commission still does not have evidence of ownership of the twelve (12) vehicles.

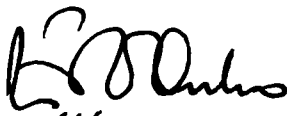
### **4. PENDING BILLS**

Examinations of records show that the Commission had pending bills of Kshs.14,144,988.00 relating to financial year 2013/2014, which increased to Kshs.20,141,098.00 in the financial year 2014/2015 by Kshs.5,996,110.00.

The bills were not settled during the year but were instead carried forward to 2015/2016. Had the bills been paid and expenditure charged to the accounts for 2014/2015, the Statement of Receipts and Payments would have reflected a Net Deficit of Kshs.20,135,228.00 instead Net Surplus of Kshs.5,870.00 now shown.

### **Qualified Opinion**

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Commission as at 30 June 2015, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (cash basis), Public Finance Management Act, 2012 and comply with the National Police Service Commission Act, 2011.



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

**Nairobi**

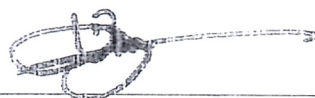
**30 May 2016**

NATIONAL POLICE SERVICE COMMISSION  
 Reports and Financial Statements  
 For the year ended June 30, 2015

VI. STATEMENT OF RECEIPTS AND PAYMENTS

|                                     | Note | 2014-2015<br>Kshs          | 2013-2014<br>Kshs                |
|-------------------------------------|------|----------------------------|----------------------------------|
| <b>RECEIPTS</b>                     |      |                            |                                  |
| Exchequer releases                  | 1    | 426,100,000                | 322,000,000                      |
| Proceeds from Sale of Assets        | 2    | 394,000                    | 308,000                          |
| Other Receipts                      | 3    | <u>965,400</u>             | <u>8,369,284</u>                 |
| <b>TOTAL RECEIPTS</b>               |      | <u><b>427,459,400</b></u>  | <u><b>330,677,284</b></u>        |
| <b>PAYMENTS</b>                     |      |                            |                                  |
| Compensation of Employees           | 4    | 177,287,580                | 101,782,748                      |
| Use of goods and services           | 5    | 179,806,887                | 154,826,798                      |
| Transfers to Other Government Units | 6    | -                          | 12,503,711                       |
| Acquisition of Assets               | 7    | <u>70,359,063</u>          | <u>65,297,449</u>                |
| <b>TOTAL PAYMENTS</b>               |      | <u><b>427,453,530</b></u>  | <u><b>334,410,706</b></u>        |
| <b>SURPLUS/DEFICIT</b>              |      | <u><u><b>5,870</b></u></u> | <u><u><b>(3,733,422)</b></u></u> |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30<sup>th</sup> September 2015 and signed by:



CEO/Commission Secretary



Chief Accountant

NATIONAL POLICE SERVICE COMMISSION

Reports and Financial Statements

For the year ended June 30, 2015

VII. STATEMENT OF ASSETS AND LIABILITIES

|   | Note | 2014-2015<br>Kshs        | 2013-2014<br>Kshs        |
|---|------|--------------------------|--------------------------|
| <b>FINANCIAL ASSETS</b>                     |      |                          |                          |
| <b>Cash and Cash Equivalents</b>            |      |                          |                          |
| Bank Balances                               | 8A   | 15,224,081               | 11,367,146               |
| Cash Balances                               | 8B   | <u>91,134</u>            | <u>6,486</u>             |
| <b>Total Cash and cash equivalent</b>       |      | <u><b>15,315,215</b></u> | <u><b>11,373,632</b></u> |
| Accounts receivables – Outstanding Imprest  | 9    | <u>1,693,417</u>         | <u>1,775,010</u>         |
| <b>TOTAL FINANCIAL ASSETS</b>               |      | <u><b>17,008,631</b></u> | <u><b>13,148,642</b></u> |
| <b>FINANCIAL LIABILITIES</b>                |      |                          |                          |
| Accounts Payables – Deposits and retentions | 10   | <u>15,220,996</u>        | <u>11,366,877</u>        |
| <b>NET FINANCIAL ASSETS</b>                 |      | <u><b>1,787,635</b></u>  | <u><b>1,781,765</b></u>  |
| <b>REPRESENTED BY</b>                       |      |                          |                          |
| Fund balance b/fwd                          | 11   | 1,781,765                | 5,515,187                |
| Surplus/Deficit for the year                |      | <u>5,870</u>             | <u>(3,733,422)</u>       |
| <b>NET FINANCIAL POSITION</b>               |      | <u><b>1,787,635</b></u>  | <u><b>1,781,765</b></u>  |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30<sup>th</sup> September 2015 and signed by:

  
 \_\_\_\_\_  
 CEO/Commission Secretary

  
 \_\_\_\_\_  
 Chief Accountant

NATIONAL POLICE SERVICE COMMISSION  
 Reports and Financial Statements  
 For the year ended June 30, 2015

VIII. STATEMENT OF CASHFLOW

|   |    | 2014 - 2015<br>Kshs | 2013 - 2014<br>Kshs |
|---|----|---------------------|---------------------|
| Receipts for operating income                     |    |                     |                     |
| Exchequer Releases                                | 1  | 426,100,000         | 322,000,000         |
| Other Revenues                                    | 2  | 965,400             | 308,000             |
| Payments for operating expenses                   |    |                     |                     |
| Compensation of Employees                         | 4  | (177,287,580)       | (101,782,748)       |
| Use of goods and services                         | 5  | (179,806,887)       | (154,826,798)       |
| Other grants and transfers                        | 6  | -                   | (12,503,711)        |
| Adjusted for:                                     |    |                     |                     |
| Increase in accounts receivables                  |    | 81,593              | (394,250)           |
| Increase in accounts payables                     |    | <u>3,854,119</u>    | -                   |
| Net cash flow from operating activities           |    | <u>73,906,645</u>   | <u>52,800,493</u>   |
| <b>CASHFLOW FROM INVESTING ACTIVITIES</b>         |    |                     |                     |
| Proceeds from Sale of Assets                      | 2  | 394,000             | -                   |
| Acquisition of Assets                             | 7  | <u>(70,359,063)</u> | <u>(65,297,449)</u> |
| Net cash flows from Investing Activities          |    | <u>(69,965,063)</u> | <u>(65,297,449)</u> |
| <b>CASHFLOW FROM BORROWING ACTIVITIES</b>         |    |                     |                     |
| Proceeds from Domestic Borrowings                 | 3  | -                   | <u>8,369,284</u>    |
| Net cash flow from financing activities           |    | -                   | <u>8,369,284</u>    |
| <b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>   |    | 3,941,583           | (4,127,672)         |
| Cash and cash equivalent at BEGINNING of the year | 11 | <u>11,373,632</u>   | <u>15,501,304</u>   |
| Cash and cash equivalent at the END of the year   |    | <u>15,315,215</u>   | <u>11,373,632</u>   |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30<sup>th</sup> September 2015 and signed by:

  
 CEO/Commission Secretary

  
 Chief Accountant

NATIONAL POLICE SERVICE COMMISSION

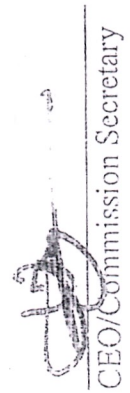
Reports and Financial Statements  
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IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

| Receipt/Expense Item               | Original Budget<br>a<br>KShs | Adjustments<br>b<br>KShs | Final Budget<br>c=a+b<br>KShs | Actual<br>Comparable Basis<br>d<br>KShs | Budget<br>Utilisation<br>Difference<br>e=c-d<br>KShs | %<br>Utilisation<br>f=d/c % |
|------------------------------------|------------------------------|--------------------------|-------------------------------|---|--|-----------------------------|
| <b>RECEIPTS</b>                    |                              |                          |                               |   |  |                             |
| Exchequer releases                 | 278,119,240                  | 192,000,000              | 470,119,240                   | 426,100,000                             | 44,019,240   | 91%                         |
| Proceeds from Sale of Assets (AIA) | -                            | 394,000                  | 394,000                       | 394,000                                 | -  | 100%                        |
| Other Receipts                     | -                            | -                        | -                             | 965,400                                 | (965,400)  | 100%                        |
| <b>TOTALS</b>                      | <b>278,119,240</b>           | <b>192,394,000</b>       | <b>470,513,240</b>            | <b>427,459,400</b>                      | <b>43,053,840</b>                                    | <b>92%</b>                  |
| <b>PAYMENTS</b>                    |                              |                          |                               |   |  |                             |
| Compensation of Employees          | 178,000,000                  |                          | 178,000,000                   | 177,287,580                             | 712,420  | 99.6%                       |
| Use of goods and services          | 91,702,390                   | 121,494,000              | 213,196,390                   | 179,806,887                             | 33,389,503   | 84.34%                      |
| Acquisition of Assets              | 8,416,850                    | 70,900,000               | 79,316,850                    | 70,359,063                              | 8,957,787  | 88.71%                      |
| <b>TOTALS</b>                      | <b>278,119,240</b>           | <b>192,394,000</b>       | <b>470,513,240</b>            | <b>427,453,530</b>                      | <b>43,059,710</b>                                    | <b>92%</b>                  |

NOTE: Other receipts comprise of recoveries of airtime overpayment made by the National Treasury on behalf of the Commission.

The entity financial statements were approved on 30<sup>th</sup> September 2015 and signed by:

  
CEO/Commission Secretary

  
Chief Accountant

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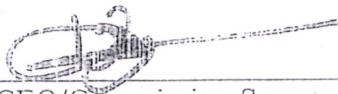
X. SUMMARY STATEMENT OF PROVISIONINGS

◦ Details of General Accounts On Vote

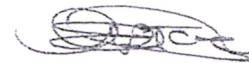
|                                  | 2014 - 2015<br>Kshs | 2013 - 2014<br>Kshs |
|----------------------------------|---------------------|---------------------|
| GAV Provisioning account balance | <u>43,059,710</u>   | <u>10,572,649</u>   |

◦ Details of Exchequer Provisioning

|                                |                   |                   |
|--------------------------------|-------------------|-------------------|
| Exchequer Provisioning balance | <u>44,019,240</u> | <u>10,616,654</u> |
|--------------------------------|-------------------|-------------------|



CEO/Commission Secretary



Chief Accountant

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**XI. SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

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

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts.

**ii. Recognition of revenue and expenses**

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

**iii. In-kind contributions**

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

**iv. 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.

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- v. **Accounts Receivable**  
For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.
- vi. **Accounts Payable**  
For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements.
- vii. **Non-current assets**  
Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the entity fixed asset register a summary of which is provided as a memorandum to these financial statements.
- viii. **Pending bills**  
Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the National Police Service Commission at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.
- ix. **Budget**  
The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The National Police Service Commission's budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the National Police Service Commission's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.
- x. **Comparative figures**  
There has been a change in presentation of the financial statements in 2014/2015 compared with the last period. The change in presentation has been disclosed in Note 12 to these financial statements.
- xi. **Subsequent events**  
Events subsequent to submission of the financial year end financial statements to the National Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of National Treasury.

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**XII. NOTES TO THE FINANCIAL STATEMENTS**

**1 EXCHQUER RELEASES**

|  | 2014 - 2015<br>Kshs       | 2013 - 2014<br>Kshs       |
|--|---------------------------|---------------------------|
| Total Exchequer Releases for quarter 1 | 48,000,000                | 50,000,000                |
| Total Exchequer Releases for quarter 2 | 76,500,000                | 50,000,000                |
| Total Exchequer Releases for quarter 3 | 142,600,000               | 80,000,000                |
| Total Exchequer Releases for quarter 4 | <u>159,000,000</u>        | <u>142,000,000</u>        |
| <b>Total</b>                           | <b><u>426,100,000</u></b> | <b><u>322,000,000</u></b> |

**2 PROCEEDS FROM SALE OF ASSETS**

|   |                       |                       |
|---|-----------------------|-----------------------|
| Receipts from the Sale of Inventories, Stocks and Commodities | <u>394,000</u>        | <u>308,000</u>        |
| <b>Total</b>  | <b><u>394,000</u></b> | <b><u>308,000</u></b> |

**3 OTHER REVENUES**

|   |                       |                         |
|---|-----------------------|-------------------------|
| Transfers from Treasury                 | 965,400               | -                       |
| Domestic currency and domestic deposits | <u>-</u>              | <u>8,369,284</u>        |
| <b>Total</b>                            | <b><u>965,400</u></b> | <b><u>8,369,284</u></b> |

**NOTE:**

The figure of Ksh. 965,400 is a receipt from the National Treasury in respect of refund on airtime overpayment, being a payroll deduction

**4 COMPENSATION OF EMPLOYEES**

|  |                           |                           |
|--|---------------------------|---------------------------|
| Basic salaries of permanent employees                              | 60,739,431                | 41,454,750                |
| Basic wages of temporary employees                                 | 57,455,936                | 36,679,975                |
| Personal allowances paid as part of salary                         | 52,799,827                | 23,648,023                |
| Employer Contributions Compulsory national social security schemes | <u>6,292,386</u>          | <u>-</u>                  |
| <b>Total</b>   | <b><u>177,287,580</u></b> | <b><u>101,782,748</u></b> |

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**5 USE OF GOODS AND SERVICES**

|  | 2014 - 2015               | 2013 - 2014               |
|--|---------------------------|---------------------------|
|  | Kshs                      | Kshs                      |
| Utilities, supplies and services                             | 733,800                   | 674,218                   |
| Communication, supplies and services                         | 3,860,606                 | 4,192,539                 |
| Domestic travel and subsistence                              | 24,389,329                | 8,690,536                 |
| Foreign travel and subsistence                               | -                         | 1,974,447                 |
| Printing, advertising and information supplies & services    | 18,019,117                | 12,129,082                |
| Rentals of produced assets                                   | 54,370,615                | 59,846,608                |
| Training expenses  | 887,050                   | 2,371,469                 |
| Hospitality supplies and services                            | 21,162,283                | 15,819,632                |
| Insurance costs  | 28,589,842                | 20,000,000                |
| Specialized materials and services                           | 98,930                    | 1,265,185                 |
| Office and general supplies and services                     | 10,985,789                | 12,595,533                |
| Other operating expenses                                     | 4,613,418                 | 3,591,694                 |
| Routine maintenance – vehicles and other transport equipment | 3,103,089                 | 4,959,462                 |
| Routine maintenance – other assets                           | 187,160                   | 1,199,585                 |
| Fuel, oil and lubricants                                     | <u>8,805,859</u>          | <u>5,516,808</u>          |
| <b>Total</b>   | <b><u>179,806,887</u></b> | <b><u>154,826,798</u></b> |

**NOTE:**

Insurance costs of Ksh. 28,589,842 include Ksh. 12,107,491 which is insurance costs for the period July 1<sup>st</sup> 2015 – January 20<sup>th</sup> 2016. The insurance contract period runs from January 21<sup>st</sup> 2015 to January 20<sup>th</sup> 2016 which is not aligned to the reporting period.

**6 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES**

| Description                                | 2014 - 2015     | 2013 - 2014              |
|--|-----------------|--------------------------|
|  | Kshs            | Kshs                     |
| Transfers to National Treasury (Exchequer) | <u>-</u>        | <u>12,503,711</u>        |
| <b>Total</b>                               | <b><u>-</u></b> | <b><u>12,503,711</u></b> |

**7 ACQUISITION OF ASSETS**

Non Financial Assets

|  |                          |                          |
|--|--------------------------|--------------------------|
| Refurbishment of Buildings                             | 68,045,429               | 19,831,229               |
| Purchase of Vehicles and Other Transport Equipment     | -                        | 15,360,600               |
| Purchase of Office Furniture and General Equipment     | 2,180,010                | 29,906,649               |
| Purchase of Specialized Plant, Equipment and Machinery | <u>133,624</u>           | <u>198,971</u>           |
| <b>Total</b>   | <b><u>70,359,063</u></b> | <b><u>65,297,449</u></b> |

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**8A: BANK ACCOUNTS**

| Name of Bank, Account No. & currency | Amount in bank account currency Kshs | Indicate whether recurrent, Development, deposit etc. | Exc rate (if in foreign currency) | 2014 - 2015 Kshs         | 2013 - 2014 Kshs         |
|--------------------------------------|--------------------------------------|---|-----------------------------------|--------------------------|--------------------------|
| Central bank of Kenya (1000181486)   | 3,085                                | Recurrent   | -                                 | 3,085                    | 269                      |
| Central Bank of Kenya(1000182202)    | 15,220,996                           | Deposit   | -                                 | <u>15,220,996</u>        | <u>11,366,877</u>        |
| <b>Total</b>                         |                                      |   |                                   | <u><b>15,224,081</b></u> | <u><b>11,367,146</b></u> |

**8B: CASH IN HAND**

|                                  |                      |                     |
|----------------------------------|----------------------|---------------------|
| Cash in Hand – NPSC Headquarters | <u>91,134</u>        | <u>6,486</u>        |
| <b>Total</b>                     | <u><b>91,134</b></u> | <u><b>6,486</b></u> |

**9: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS (See Annex III)**

| Description                   |                         |                         |
|-------------------------------|-------------------------|-------------------------|
| Domestic debtors and advances | 1,604,500               | 1,775,010               |
| System required liabilities   | <u>88,916</u>           | <u>-</u>                |
| <b>Total</b>                  | <u><b>1,693,416</b></u> | <u><b>1,775,010</b></u> |

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10. ACCOUNTS PAYABLE (See Annex IV)

| Description     | 2014-2015<br>Kshs        | 2013-2014<br>Kshs        |
|-----------------|--------------------------|--------------------------|
| Revolving funds | -                        | -                        |
| Deposits        | <u>15,220,996</u>        | <u>11,366,877</u>        |
| <b>Total</b>    | <u><b>15,220,996</b></u> | <u><b>11,366,877</b></u> |

11. FUND BALANCE BROUGHT FORWARD

|                  |                         |                          |
|------------------|-------------------------|--------------------------|
| Bank accounts    | 11,367,146              | 14,692,548               |
| Cash in hand     | 6,486                   | 808,756                  |
| Imprest/Advances | 1,775,010               | 1,380,766                |
| Deposits         | <u>(11,366,877)</u>     | <u>-</u>                 |
| <b>Total</b>     | <u><b>1,781,765</b></u> | <u><b>16,882,064</b></u> |

12. COMPARATIVES AMOUNTS

In the current year, the previous year comparative amounts as audited have been restated for change in presentation in the current year

|                       | Reported<br>(audited)<br>KShs | Adjustment for<br>reclassifications<br>KShs | As<br>Restated<br>KShs  |
|-----------------------|-------------------------------|---|-------------------------|
| Bank balances         | 11,367,146                    | -   | 11,367,146              |
| Cash                  | 6,486                         | -   | 6,486                   |
| Imprests              | <u>1,775,010</u>              | <u>(1,775,010)</u>                          | <u>-</u>                |
|                       | 13,148,642                    | (1,775,010)                                 | 11,373,632              |
| Receivables - Imprest | <u>-</u>                      | <u>1,775,010</u>                            | <u>1,775,010</u>        |
|                       | 13,148,642                    | -   | 13,148,642              |
| Payables - Deposits   | <u>-</u>                      | <u>11,366,877</u>                           | <u>11,366,877</u>       |
| <b>NET ASSETS</b>     | <u><b>13,148,642</b></u>      | <u><b>(11,366,877)</b></u>                  | <u><b>1,781,765</b></u> |
| Fund balance b/fwd    | 16,882,064                    | (11,366,877)                                | 5,515,187               |
| Surplus               | <u>(3,733,422)</u>            | <u>-</u>                                    | <u>(3,733,422)</u>      |
|                       | <u><b>13,148,642</b></u>      | <u><b>(11,366,877)</b></u>                  | <u><b>1,781,765</b></u> |

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13. OTHER IMPORTANT DISCLOSURES

13.1: PENDING ACCOUNTS PAYABLE (See Annex I)

|                 | 2014-2015         | 2013-2014         |
|-----------------|-------------------|-------------------|
|                 | Kshs              | Kshs              |
| Supply of goods | <u>20,141,098</u> | <u>14,144,988</u> |
|                 | <u>20,141,098</u> | <u>14,144,988</u> |

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14. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

| Referen<br>ce No.<br>on the<br>external<br>audit<br>Report | Issue / Observations<br>from Auditor   | Management comments  | Focal Point<br>person to<br>resolve the<br>issue (Name<br>and<br>designation) | Status:<br>(Resolved / Not<br>Resolved)  | Timeframe<br>:<br>(Put a date<br>when you<br>expect the<br>issue to be<br>resolved) |
|--|--|--|---|--|---|
| 541  | Missing Motor Vehicle Logbooks.  |  |   |  |   |
|  | There were Sixteen (16) motor vehicles worth Kshs 117,552,095.00, out of which Logbooks for twelve (12) motor vehicles could not be accounted for.                     | The said logbooks were handed over to the former commission secretary /chief executive officer for safe custody. The CEO did not surrender the same when leaving the commission.   | Chief Executive Officer   | The matter has been investigated by the Director of criminal investigations and the file is with the DPP for prosecution.    | This will depend on the timelines of the DPP and the court.                         |
| 542  | Payment of Office Accommodation.   |  |   |  |   |
| (i)  | Unsupported rent payments.   |  |   |  |   |
|  | There is no signed lease agreement for the four (4) floors occupied by the commission at Skypark Building LR. No. 1870/IX/167 at an annual cost of Kshs 59,846,608.00. | The lease agreement has not been signed due to contentious issues in the draft lease agreement, between the Ministry of Lands, Housing and Urban development and the landlord.   | Chief Executive Officer   | All payments in respect of rent are supported by the Head of terms which was signed between the Commission and the Landlord. |   |
| (ii)   | Payment of rent for unoccupied office space.   |  |   |  |   |
|  | The Commission had paid a total of Kshs. 31,117,504.00 in a period of sixteen (16) months for second (2) and third (3) floors without occupying the offices.           | The Commission occupied all floors as open spaces or for storage as partitioning went on, with an exception of fifth (5 <sup>th</sup> ) floor which had been completed at the time.<br><br>The Commission had signed the Head of Terms for all the | Chief Executive Officer   | Works on the second (2 <sup>nd</sup> ) and third (3 <sup>rd</sup> ) floors have since been substantially completed.          |   |

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| Reference No. on the external audit Report | Issue / Observations from Auditor  | Management comments   | Focal Point person to resolve the issue (Name and designation) | Status: (Resolved / Not Resolved)                    | Timeframe : (Put a date when you expect the issue to be resolved) |
|--|--|---|--|--|---|
|  |  | office space and failure to pay would thus have resulted in litigation.   |  |  |   |
| 543  | Incomplete Partitioning and refurbishment of office space.   |   |  |  |   |
|  | The commission entered into a contract agreement with a construction firm through tender No.NBI/DOI/81 (2012/2013) for partitioning and refurbishment of offices at skypark building at a cost of K.shs 139,958,799.50. After 34% of works had been done, the contractor abandoned the site. | The Commission explained a challenge to facilitate payments due to insufficient funds .However The National Treasury availed funds and the contractor returned to site. | Chief Executive Officer  | The contractor has since completed 80% of the works. | 31 <sup>st</sup> October, 2015.                                   |

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ANNEX I - ANALYSIS OF PENDING ACCOUNTS PAYABLE

| Supplier of Goods or Services   | Original Amount | Date Contracted | Amount Paid To-Date | Outstanding Balance 2015 | Outstanding Balance 2014 | Comments          |
|---------------------------------|-----------------|-----------------|---------------------|--------------------------|--------------------------|-------------------|
|                                 | a               | b               | c                   | d=a-c                    |                          |                   |
| Kenya School of Government      |                 |                 |                     | 14,716                   | 224,560                  | Lack of Exchequer |
| Pago Air                        |                 |                 |                     | 288,850                  | -                        | Lack of Exchequer |
| Chriso Auto Garage              |                 |                 |                     | 98,415                   | -                        | Lack of Exchequer |
| Charleston Travel               |                 |                 |                     | 81,270                   | -                        | Lack of Exchequer |
| Charleston Travel               |                 |                 |                     | 214,460                  | -                        | Lack of Exchequer |
| Charleston Travel               |                 |                 |                     | 203,538                  | -                        | Lack of Exchequer |
| Charleston Travel               |                 |                 |                     | 68,575                   | -                        | Lack of Exchequer |
| Charleston Travel               |                 |                 |                     | 184,535                  | -                        | Lack of Exchequer |
| Charleston Travel               |                 |                 |                     | 28,455                   | -                        | Lack of Exchequer |
| Charleston Travel               |                 |                 |                     | 23,590                   | -                        | Lack of Exchequer |
| Charleston Travel               |                 |                 |                     | 164,820                  | -                        | Lack of Exchequer |
| Charleston Travel               |                 |                 |                     | 235,045                  | -                        | Lack of Exchequer |
| Charleston Travel               |                 |                 |                     | 132,535                  | -                        | Lack of Exchequer |
| CMC Motors Limited              |                 |                 |                     | 113,332                  | -                        | Lack of Exchequer |
| Stantech Motors Ltd             |                 |                 |                     | 54,000                   | -                        | Lack of Exchequer |
| Destination Marketing           |                 |                 |                     | 21,662                   | -                        | Lack of Exchequer |
| Safaricom Limited               |                 |                 |                     | 249,900                  | -                        | Lack of Exchequer |
| Geomatic Investments            |                 |                 |                     | 94,500                   | -                        | Lack of Exchequer |
| Kembi Enterprises               |                 |                 |                     | 397,000                  | -                        | Lack of Exchequer |
| Cojo Enterprises                |                 |                 |                     | 225,000                  | -                        | Lack of Exchequer |
| Kembi Enterprises               |                 |                 |                     | 174,400                  | -                        | Lack of Exchequer |
| Edition Lab and Office Supplies |                 |                 |                     | 269,139                  | -                        | Lack of Exchequer |
| Stantech Motors Ltd             |                 |                 |                     | 181,000                  | -                        | Lack of Exchequer |
| Novetech Limited                |                 |                 |                     | 202,335                  | -                        | Lack of Exchequer |
| Pago Airways Travel Services    |                 |                 |                     |                          |                          |                   |

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| Supplier of Goods or Services | Original Amount | Date Contracted | Amount Paid To-Date | Outstanding Balance 2015 | Outstanding Balance 2014 | Comments          |
|-------------------------------|-----------------|-----------------|---------------------|--------------------------|--------------------------|-------------------|
| Kenban Enterprises            |                 |                 |                     | 197,600                  | -                        | Lack of Exchequer |
| Groomak Auto Services         |                 |                 |                     | 122,612                  | -                        | Lack of Exchequer |
| A-one Auto                    |                 |                 |                     | 311,042                  | -                        | Lack of Exchequer |
| Stantech Motors               |                 |                 |                     | 243,745                  | -                        | Lack of Exchequer |
| Just Stationers               |                 |                 |                     | 498,000                  | -                        | Lack of Exchequer |
| A-one Services                |                 |                 |                     | 27,028                   | -                        | Lack of Exchequer |
| Indara Enterprises            |                 |                 |                     | 88,000                   | -                        | Lack of Exchequer |
| Madara Motors                 |                 |                 |                     | 30,392                   | -                        | Lack of Exchequer |
| Pago Airways                  |                 |                 |                     | 27,400                   | -                        | Lack of Exchequer |
| Golf Hotel Club               |                 |                 |                     | 1,075,000                | -                        | Lack of Exchequer |
| Eranet limited                |                 |                 |                     | 2,239,800                | -                        | Lack of Exchequer |
| Kenban Enterprises            |                 |                 |                     | 605,800                  | -                        | Lack of Exchequer |
| Kalimax Enterprises           |                 |                 |                     | 600,000                  | -                        | Lack of Exchequer |
| Pago Airways Travel Services  |                 |                 |                     | 82,040                   | -                        | Lack of Exchequer |
| Pago Airways Travel Services  |                 |                 |                     | 38,429                   | -                        | Lack of Exchequer |
| Ruhohio                       |                 |                 |                     | 160,000                  | -                        | Lack of Exchequer |
| Stantech Motors Ltd           |                 |                 |                     | 76,878                   | -                        | Lack of Exchequer |
| Xtranet communications Ltd    |                 |                 |                     | 2,197,921                | -                        | Lack of Exchequer |
| Excellence Rovers Ltd         |                 |                 |                     | 165,000                  | -                        | Lack of Exchequer |
| Jepco Services                |                 |                 |                     | 1,040,740                | -                        | Lack of Exchequer |
| Sarova                        |                 |                 |                     | 780,000                  | -                        | Lack of Exchequer |
| Maazoni Lodge                 |                 |                 |                     | 3,597                    | 69,540                   | Lack of Exchequer |
| Sarawet                       |                 |                 |                     | 44,243                   | -                        | Lack of Exchequer |
| Standard Group                |                 |                 |                     | 31,113                   | 202,954                  | Lack of Exchequer |
| Acturial                      |                 |                 |                     | 66,000                   | -                        | Lack of Exchequer |
| Kahea Enterprises             |                 |                 |                     | 174,000                  | -                        |                   |
| Zac Multimedia Ltd            |                 |                 |                     | 160,000                  | 1,680,970                |                   |
| Noble Conference Centre       |                 |                 |                     | 1,443,610                | -                        |                   |
| Madara Motors                 |                 |                 |                     | 241,628                  | -                        |                   |

NATIONAL POLICE SERVICE COMMISSION

Reports and Financial Statements  
For the year ended June 30, 2015

| Supplier of Goods or Services | Original Amount | Date Contracted | Amount Paid To-Date | Outstanding Balance 2015 | Outstanding Balance 2014 | Comments |
|-------------------------------|-----------------|-----------------|---------------------|--------------------------|--------------------------|----------|
| A-One Auto Services Ltd       |                 |                 |                     | 576,425                  | -                        |          |
| RMA Motors                    |                 |                 |                     | 488,575                  | -                        |          |
| Jumoirah Safaris Ltd          |                 |                 |                     | 163,930                  | -                        |          |
| A-One Auto Services Ltd       |                 |                 |                     | 451,564                  | -                        |          |
| Madara Motors                 |                 |                 |                     | 120,814                  | -                        |          |
| Pago Airways                  |                 |                 |                     | 847,100                  | -                        |          |
| Rick ways Renovators          |                 |                 |                     | -                        | 7,676,065                |          |
| Nation Media Group            |                 |                 |                     | -                        | 1,100,000                |          |
| Queste International          |                 |                 |                     | -                        | 251,800                  |          |
| Mombasa Beach Hotel           |                 |                 |                     | -                        | 180,000                  |          |
| Voyager Hotel                 |                 |                 |                     | -                        | 63,000                   |          |
| Garden Hotel Mombasa          |                 |                 |                     | -                        | 720,400                  |          |
| Safaricom                     |                 |                 |                     | -                        | 279,200                  |          |
| Jasmic Logistics Limited      |                 |                 |                     | -                        | 1,696,500                |          |
| TOTAL                         |                 |                 |                     | <u>20,141,098</u>        | <u>14,144,988</u>        |          |

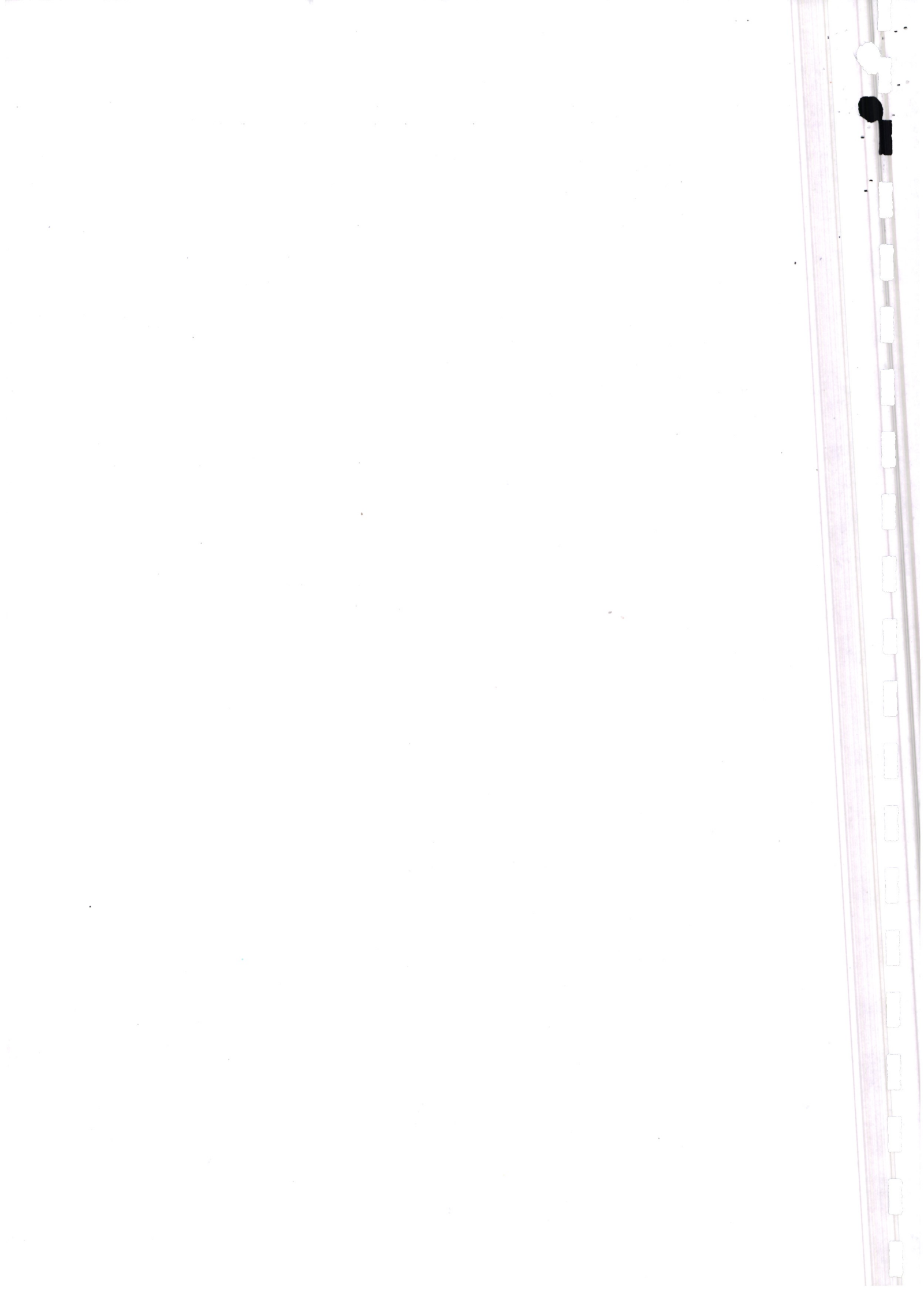
NATIONAL POLICE SERVICE COMMISSION

Reports and Financial Statements

For the year ended June 30, 2015

ANNEX II- SUMMARY OF FIXED ASSET REGISTER

| Asset class                                  | Historical Cost<br>(Kshs)<br>2014/15 | Historical Cost<br>(Kshs)<br>2013/14 |
|--|--------------------------------------|--------------------------------------|
| Land   |                                      |                                      |
| Buildings and structures                     |                                      |                                      |
| Transport equipment                          | 116,540,181                          | 117,552,095                          |
| Office equipment, furniture and fittings     | 20,576,416                           | 21,722,184                           |
| ICT Equipment, Software and Other ICT Assets | 16,646,920                           | 8,184,465                            |
| Other Machinery and Equipment                | -                                    | -                                    |
| Heritage and cultural assets                 | -                                    | -                                    |
| Intangible assets                            | -                                    | -                                    |
| <b>Total</b>                                 | <u>153,763,517</u>                   | <u>155,643,209</u>                   |



**STATEMENT OF RECEIPTS AND PAYMENTS**

Entity: 2101-National Police Service Commission

Current Period: JUL-14 To JUN-15

Compare With: JUL-13 To JUN-14

|  | Note | Current Period        | Previous Period |
|--|------|-----------------------|-----------------|
| <b>RECEIPTS</b>  |      |                       |                 |
| Tax Receipts   | 1    | 0.00                  | 0.00            |
| Social Security Contribution                             | 2    | 0.00                  | 0.00            |
| Proceeds from Domestic and Foreign Grants                | 3    | 0.00                  | 0.00            |
| Exchequer releases                                       | 4    | 426,100,000.00        | 0.00            |
| Transfers from Other Government Entities                 | 5    | 0.00                  | 0.00            |
| Proceeds from Domestic Borrowings                        | 6    | 0.00                  | 0.00            |
| Proceeds from Foreign Borrowings                         | 7    | 0.00                  | 0.00            |
| Proceeds from Sales of Assets                            | 8    | 394,000.00            | 0.00            |
| Reimbursements and Refunds                               | 9    | 0.00                  | 0.00            |
| Returns of Equity Holdings                               | 10   | 0.00                  | 0.00            |
| Other Receipts   | 11   | 965,400.00            | 0.00            |
| <b>TOTAL RECEIPTS</b>                                    |      | <b>427,459,400.00</b> | <b>0.00</b>     |
| <b>PAYMENTS</b>  |      |                       |                 |
| Compensation of Employees                                | 12   | 177,287,580.20        | 0.00            |
| Use of goods and Services                                | 13   | 179,806,886.95        | 0.00            |
| 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   | 70,359,062.75         | 0.00            |
| Finance Costs, including Loan Interest                   | 19   | 0.00                  | 0.00            |
| Repayment of Principal on Domestic and Foreign Borrowing | 20   | 0.00                  | 0.00            |
| Other payments   | 21   | 0.00                  | 0.00            |
| <b>TOTAL PAYMENTS</b>                                    |      | <b>427,453,529.90</b> | <b>0.00</b>     |
| <b>SURPLUS/DEFICIT</b>                                   |      | <b>5,870.10</b>       | <b>0.00</b>     |

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

Prepared By:

Gifts Muthira

Date:

11/12/14

Reviewed By:

Lilachys Kajiiri

Date:

11/12/15

Approved By:

Esther Kitonyi

Date:

11/12/2011





Statement of Financial Position  
Entity: 2101-National Police Service Commission

Current Period: JUL-14 To JUN-15

Compare With: JUL-13 To JUN-14

|   | Note | Current Period<br>Kshs | Previous Period<br>Kshs |
|---|------|------------------------|-------------------------|
| <b>FINANCIAL ASSETS</b>   |      |                        |                         |
| <b>Cash and Cash Equivalents</b>                                  |      |                        |                         |
| Bank Balances   | 22A  | 15,224,081.20          | 0.00                    |
| Cash Balances   | 22B  | 91,133.55              | 0.00                    |
| <b>Total Cash And Cash Equivalents</b>                            |      | <b>15,315,214.75</b>   | <b>0.00</b>             |
| Accounts Receivables - Outstanding Imprest and Clearance Accounts | 23   | 1,693,416.50           | 0.00                    |
| <b>TOTAL FINANCIAL ASSETS</b>                                     |      | <b>17,008,631.25</b>   | <b>0.00</b>             |
| <b>Financial Liabilities</b>                                      |      |                        |                         |
| Accounts Payables - Deposits                                      | 24   | 15,220,996.15          | 0.00                    |
| <b>NET FINANCIAL ASSETS</b>                                       |      | <b>1,787,635.10</b>    | <b>0.00</b>             |
| <b>REPRESENTED BY</b>   |      |                        |                         |
| Fund Balance b/fwd  | 25   | 1,781,765.00           | 0.00                    |
| Surplus/Deficit for the Year                                      |      | 5,870.10               | 0.00                    |
| <b>NET FINANCIAL POSITION</b>                                     |      | <b>1,787,635.10</b>    | <b>0.00</b>             |

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

Prepared By:

Esther Mutinda

Date:

11/12/15

Reviewed By:

Gladys Kajuru

Date:

11/12/15

Approved By:

Esther Mutinda

Date:

11/12/2015





Statement of Budget Execution - Recurrent Expenditure

Entity: 2101-National Police Service Commission

Current Period: JUL-14 To JUN-15

|  | 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%           |
| <b>RECEIPTS</b>  |      |                  |                         |                         |                               |                |                                |                  |
| 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                          | 426,100,000.00 | (426,100,000.00)               | 0.00%            |
| Transfers from Other Government Entities                 | 5    | 0.00             | 0.00                    | 0.00                    | 0.00                          | 0.00           | 0.00                           | 0.00%            |
| Proceeds from Domestic Borrowings                        | 6    | 0.00             | 0.00                    | 0.00                    | 0.00                          | 0.00           | 0.00                           | 0.00%            |
| Proceeds from Foreign Borrowings                         | 7    | 0.00             | 0.00                    | 0.00                    | 0.00                          | 0.00           | 0.00                           | 0.00%            |
| Proceeds from Sales of Assets                            | 8    | 0.00             | 0.00                    | 394,000.00              | 394,000.00                    | 394,000.00     | 0.00                           | 100.00%          |
| 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                          | 965,400.00     | (965,400.00)                   | 0.00%            |
| Other Receipts   | 11   | 0.00             | 0.00                    | 394,000.00              | 394,000.00                    | 427,459,400.00 | (427,459,400.00)               | 0.00%            |
| <b>Total</b>   |      |                  |                         |                         |                               |                |                                |                  |
| <b>PAYMENTS</b>  |      |                  |                         |                         |                               |                |                                |                  |
| Compensation of Employees                                | 12   | 178,000,000.00   | 0.00                    | 0.00                    | 178,000,000.00                | 177,287,580.20 | 712,419.80                     | 99.60%           |
| Use of goods and Services                                | 13   | 91,702,390.00    | 0.00                    | 121,494,000.00          | 213,196,390.00                | 179,806,886.95 | 33,389,503.05                  | 84.34%           |
| 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   | 8,416,850.00     | 0.00                    | 70,900,000.00           | 79,316,850.00                 | 70,359,062.75  | 8,957,787.25                   | 88.71%           |
| 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   | 278,119,240.00   | 0.00                    | 192,394,000.00          | 470,513,240.00                | 427,453,529.90 | (149,334,289.90)               | 153.69%          |
| <b>Total</b>   |      |                  |                         |                         |                               |                |                                |                  |



Statement of Budget Execution - Recurrent Expenditure  
Entity: 2101 - National Police Service Commission  
Current Period: JUL-14 TO JUN-15

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

Prepared By:

Date:

Offs M. N. M. M. M.

11/12/15

Reviewed By:

Approved By:

Gladys Kagwira  
Esther Mwangi

Date:

Date:

11/12/15

11/12/2015



**STATEMENT OF CASH FLOW**

Entity: 2101-National Police Service Commission  
 Current Period: JUL-14 To JUN-15  
 Compare With: JUL-13 To JUN-14

|  | Note         | Current Period         | Previous Period |
|--|--------------|------------------------|-----------------|
|  |              | Kshs                   | Kshs            |
| <b>Receipts and operating income</b>                     |              |                        |                 |
| Tax Receipts   | 1            | 0.00                   | 0.00            |
| Social Security Contribution                             | 2            | 0.00                   | 0.00            |
| Proceeds from Domestic and Foreign Grants                | 3            | 0.00                   | 0.00            |
| Exchequer releases                                       | 4            | 426,100,000.00         | 0.00            |
| Transfers from Other Government Entities                 | 5            | 0.00                   | 0.00            |
| Reimbursements and Refunds                               | 9            | 0.00                   | 0.00            |
| Returns of Equity Holdings                               | 10           | 0.00                   | 0.00            |
| Other Receipts   | 11           | 965,400.00             | 0.00            |
| <b>Payments for Operating Expenses</b>                   |              |                        |                 |
| Compensation of Employees                                | 12           | 177,287,580.20         | 0.00            |
| Use of goods and Services                                | 13           | 179,806,886.95         | 0.00            |
| 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            |
| <b>Adjusted for :</b>                                    |              |                        |                 |
| Adjustments during the year                              |              | 13,527,579.65          | 0.00            |
| <b>Net Cash From Operating Activities</b>                | <b>A</b>     | <b>83,498,512.50</b>   | <b>0.00</b>     |
| <b>Cash Flow From Investing Activities</b>               |              |                        |                 |
| Proceeds from Sales of Assets                            | 8            | 394,000.00             | 0.00            |
| Acquisition of Assets                                    | 18           | 70,359,062.75          | 0.00            |
| <b>Net Cash Flow From Investing Activities</b>           | <b>B</b>     | <b>(69,965,062.75)</b> | <b>0.00</b>     |
| <b>Cash Flow From Borrowing Activities</b>               |              |                        |                 |
| Proceeds from Domestic Borrowings                        | 6            | 0.00                   | 0.00            |
| Proceeds from Foreign Borrowings                         | 7            | 0.00                   | 0.00            |
| Repayment of Principal on Domestic and Foreign Borrowing | 20           | 0.00                   | 0.00            |
| <b>Net Cash Flow From Financing Activities</b>           | <b>C</b>     | <b>0.00</b>            | <b>0.00</b>     |
| <b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>          | <b>A+B+C</b> | <b>13,533,449.75</b>   |                 |
| Cash and Cash Equivalent at BEGINNING of The Year        |              | 0.00                   | 0.00            |
| Cash and Cash Equivalent at END of The Year              | 22A+22B      | 15,315,214.75          | 0.00            |

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

Prepared By: Olis Mudiini  
 Reviewed By: Gladys Kariju  
 Approved By: Esther Kitonyi

Date: 11/12/15  
 Date: 11/12/15  
 Date: 11/12/2015



**Budget Execution by Programme and Economic Classification**

Entity: 2101-National Police Service Commission

Period: JUL-14 To JUN-15

| Program    | Item    | Description                                       | Approved Budget       | Actual Payments       | Variance             |
|------------|---------|---|-----------------------|-----------------------|----------------------|
| 0000000000 |         | Default - Non Programmatic                        | 0.00                  | 0.00                  | 0.00                 |
|            | 2990000 | System Required Expense A/cs                      | 0.00                  | 0.00                  | 0.00                 |
| 0620000000 |         | National Police Service Human Resource Management | 470,513,240.00        | 427,453,529.90        | 43,059,710.10        |
|            | 2110000 | Wages and Salary Contributions                    | 166,899,500.00        | 170,995,194.30        | (4,095,694.30)       |
|            | 2120000 | Social Contributions                              | 11,100,500.00         | 6,292,385.90          | 4,808,114.10         |
|            | 2210000 | Goods and Services                                | 203,562,990.00        | 176,516,637.80        | 27,046,352.20        |
|            | 2220000 | Routine Maintenance                               | 9,633,400.00          | 3,290,249.15          | 6,343,150.85         |
|            | 3110000 | Acquisition of Fixed Capital Assets               | 79,316,850.00         | 70,359,062.75         | 8,957,787.25         |
|            |         | <b>Grand Total:</b>                               | <b>470,513,240.00</b> | <b>427,453,529.90</b> | <b>43,059,710.10</b> |

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

Prepared By: Otis MutianDate: 11/12/15Reviewed By: Gladys KariukiDate: 11/12/15Approved By: Esther KibuyiDate: 11/12/2015





## Budget Execution By Programmes and Sub-Programmes

Entity: 2101-National Police Service Commission

Period: JUL-14 To JUN-15

| Program     | Sub Program | Description                                       | Approved Budget | Actual Payments | Variance      |
|-------------|-------------|---|-----------------|-----------------|---------------|
| 0000000000  |             | Default - Non Programmatic                        | 0.00            | 0.00            | 0.00          |
|             | 0000000000  | Default - Non Programmatic                        | 0.00            | 0.00            | 0.00          |
| 0620000000  |             | National Police Service Human Resource Management | 470,513,240.00  | 427,453,529.90  | 43,059,710.10 |
|             | 0620010000  | Human Resource Management                         | 178,887,050.00  | 178,174,630.00  | 712,420.00    |
|             | 0620020000  | Police Vetting                                    | 77,064,280.00   | 63,570,728.70   | 13,493,551.30 |
|             | 0620030000  | Administration and Standards Setting              | 214,561,910.00  | 185,708,171.20  | 28,853,738.80 |
| Grand Total |             |   | 470,513,240.00  | 427,453,529.90  | 43,059,710.10 |

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

Prepared By: Rosemary Wairagui

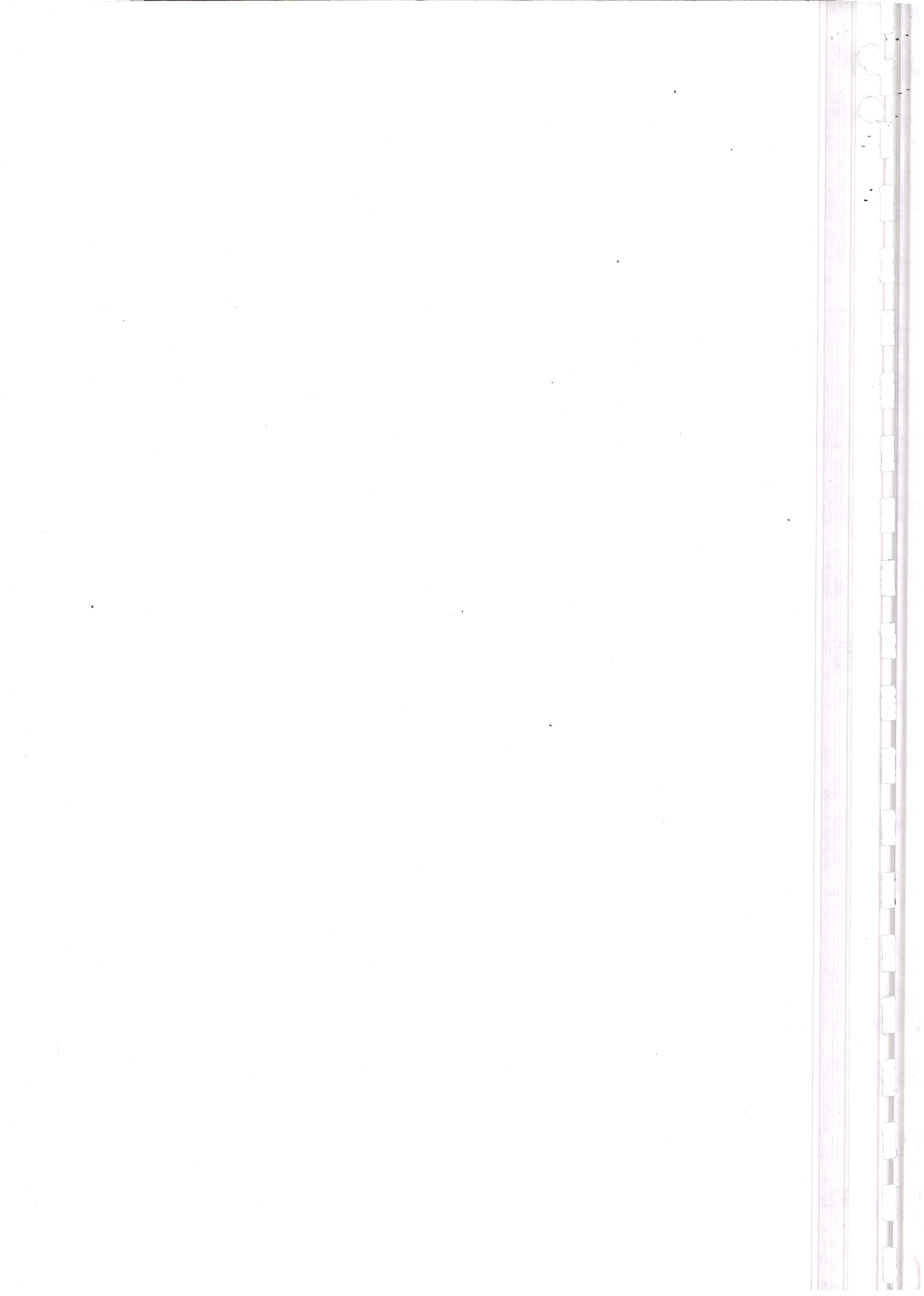
Date: 14/12/2015

Reviewed By: Gladys Kariya

Date: 14/12/2015

Approved By: Esther Kibayi

Date: 14/12/2015





Budget Execution by Heads and Programmes

Entity: 2101-National Police Service Commission

Period: JUL-14 To JUN-15

| Head       | Program    | Description                                       | Approved Budget | Actual Payments | Variance      |
|------------|------------|---|-----------------|-----------------|---------------|
| 0000000000 |            | Default Value (Non Departmental)                  | 0.00            | 0.00            | 0.00          |
|            | 0000000000 | Default - Non Programmatic                        | 0.00            | 0.00            | 0.00          |
| 2101000100 |            | The National Police Service Commission            | 470,513,240.00  | 427,453,529.90  | 43,059,710.10 |
|            | 0620000000 | National Police Service Human Resource Management | 470,513,240.00  | 427,453,529.90  | 43,059,710.10 |
|            |            | Grand Total                                       | 470,513,240.00  | 427,453,529.90  | 43,059,710.10 |

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

Prepared By: Rosemary Wairagu

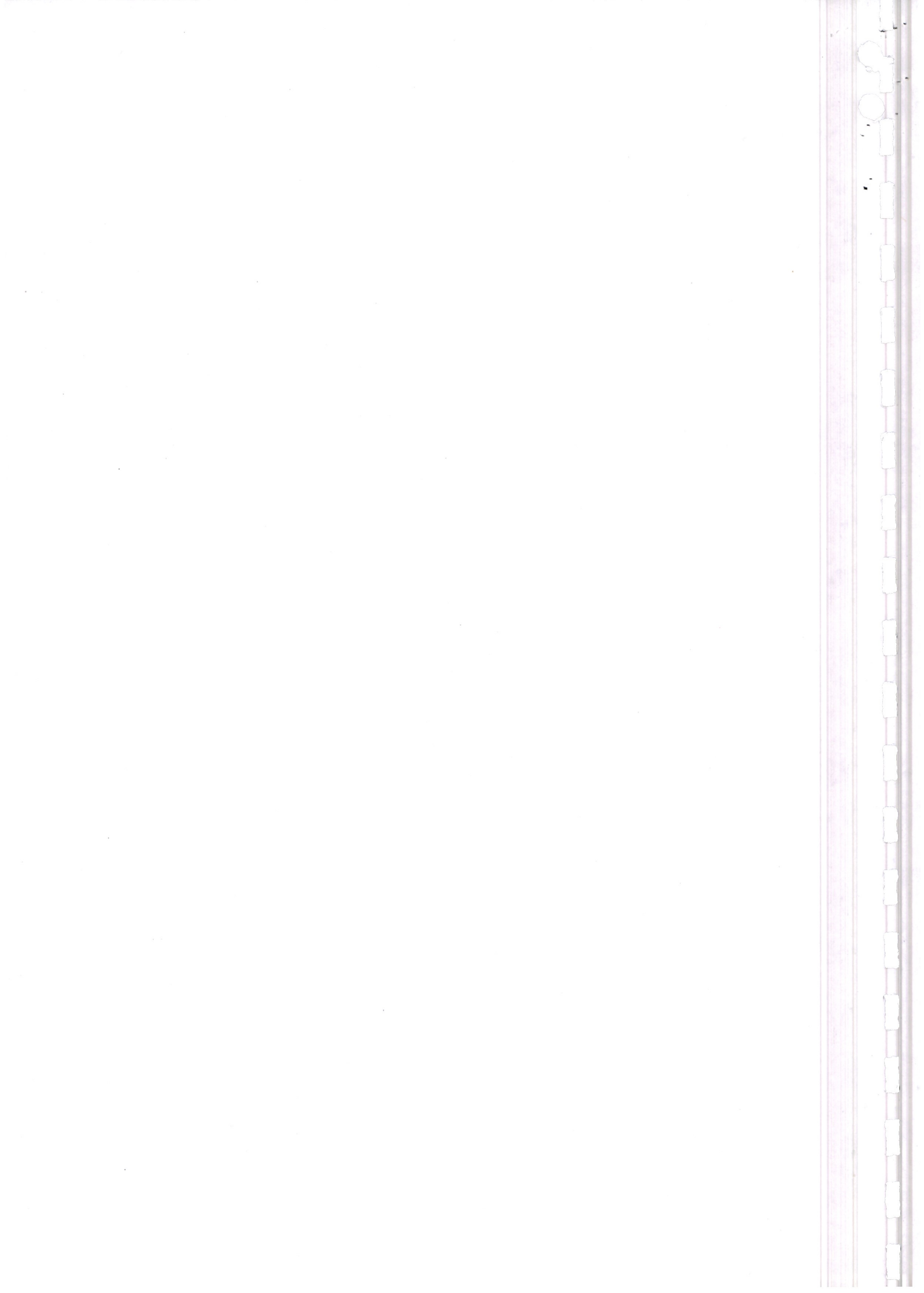
Date: 14/12/2015

Reviewed By: Clara Kijiji

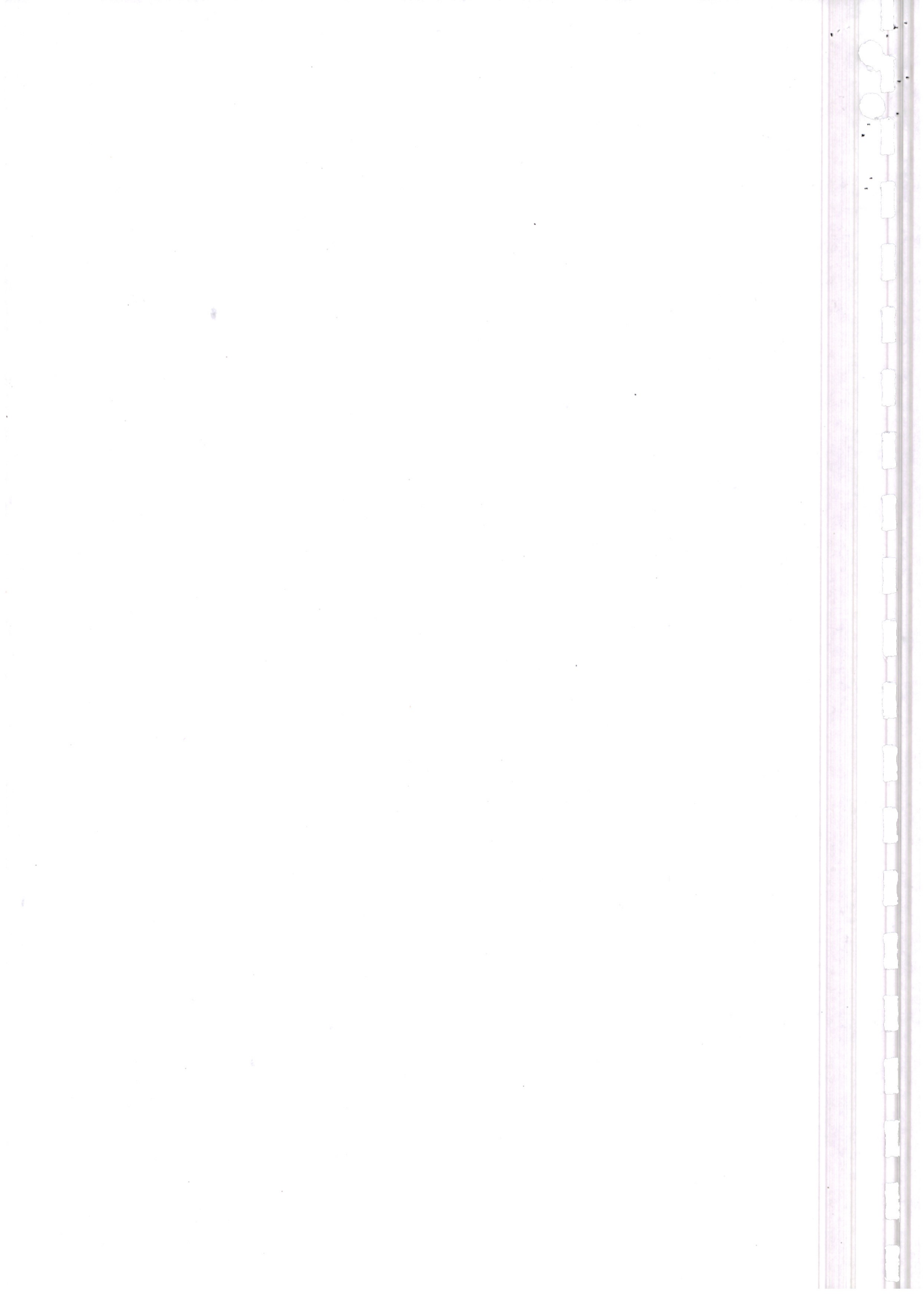
Date: 14/12/2015

Approved By: Esther Kibonyi

Date: 14-12-2015









Trial Balance

Entity: 2101-National Police Service Commission

Current Period: JUL-14 To JUN-15

Compare With: JUL-13 To JUN-14

| Account No and Description  | Current Period        |                   | Previous period |                |
|---|-----------------------|-------------------|-----------------|----------------|
|   | Debit<br>Kshs         | Credit<br>Kshs    | Debit<br>Kshs   | Credit<br>Kshs |
| 1450200 Receipts Not Classified Elsewhere                                     | 0.00                  | 965,400.00        | 0.00            | 0.00           |
| <b>1450000 Other Receipts Not Elsewhere Classified</b>                        | <b>0.00</b>           | <b>965,400.00</b> | <b>0.00</b>     | <b>0.00</b>    |
| 2110100 Basic Salaries - Permanent Employees                                  | 60,739,430.85         | 0.00              | 0.00            | 0.00           |
| 2110200 Basic Wages - Temporary Employees                                     | 57,455,936.25         | 0.00              | 0.00            | 0.00           |
| 2110300 Personal Allowances paid as part of Salary                            | 52,799,827.20         | 0.00              | 0.00            | 0.00           |
| <b>2110000 Wages and Salary Contributions</b>                                 | <b>170,995,194.30</b> | <b>0.00</b>       | <b>0.00</b>     | <b>0.00</b>    |
| 2120100 Employer Contributions to Compulsory National Social Security Schemes | 6,292,385.90          | 0.00              | 0.00            | 0.00           |
| <b>2120000 Social Contributions</b>   | <b>6,292,385.90</b>   | <b>0.00</b>       | <b>0.00</b>     | <b>0.00</b>    |
| 2210100 Utilities, Supplies and Services                                      | 733,800.00            | 0.00              | 0.00            | 0.00           |
| 2210200 Communication, Supplies and Services                                  | 3,860,605.65          | 0.00              | 0.00            | 0.00           |
| 2210300 Domestic Travel and Subsistence, and Other Transportation Costs       | 24,389,329.00         | 0.00              | 0.00            | 0.00           |
| 2210400 Foreign Travel and Subsistence, and other transportation costs        | 0.00                  | 0.00              | 0.00            | 0.00           |
| 2210500 Printing , Advertising and Information Supplies and Services          | 18,019,116.85         | 0.00              | 0.00            | 0.00           |
| 2210600 Rentals of Produced Assets  | 54,370,615.15         | 0.00              | 0.00            | 0.00           |
| 2210700 Training Expenses   | 887,049.80            | 0.00              | 0.00            | 0.00           |
| 2210800 Hospitality Supplies and Servi  | 21,162,282.85         | 0.00              | 0.00            | 0.00           |
| 2210900 Insurance Costs   | 28,589,842.05         | 0.00              | 0.00            | 0.00           |
| 2211000 Specialised Materials and Supp  | 98,930.00             | 0.00              | 0.00            | 0.00           |
| 2211100 Office and General Supplies and Services                              | 10,985,789.40         | 0.00              | 0.00            | 0.00           |
| 2211200 Fuel Oil and Lubricants   | 8,805,859.35          | 0.00              | 0.00            | 0.00           |
| 2211300 Other Operating Expenses  | 4,613,417.70          | 0.00              | 0.00            | 0.00           |
| <b>2210000 Goods and Services</b>   | <b>176,516,637.80</b> | <b>0.00</b>       | <b>0.00</b>     | <b>0.00</b>    |
| 2220100 Routine Maintenance - Vehicles  | 3,103,089.15          | 0.00              | 0.00            | 0.00           |
| 2220200 Routine Maintenance - Other Assets                                    | 187,160.00            | 0.00              | 0.00            | 0.00           |
| <b>2220000 Routine Maintenance</b>  | <b>3,290,249.15</b>   | <b>0.00</b>       | <b>0.00</b>     | <b>0.00</b>    |
| 2999900   | 0.00                  | 0.00              | 0.00            | 0.00           |
| <b>2990000 System Required Expense A/cs</b>                                   | <b>0.00</b>           | <b>0.00</b>       | <b>0.00</b>     | <b>0.00</b>    |
| 3110300 Refurbishment of Buildings  | 68,045,428.75         | 0.00              | 0.00            | 0.00           |
| 3111000 Purchase of Office Furniture and General Equipment                    | 2,180,010.00          | 0.00              | 0.00            | 0.00           |
| 3111100 Purchase of Specialised Plant, Equipment and Machinery                | 133,624.00            | 0.00              | 0.00            | 0.00           |
| <b>3110000 Acquisition of Fixed Capital Assets</b>                            | <b>70,359,062.75</b>  | <b>0.00</b>       | <b>0.00</b>     | <b>0.00</b>    |
| 3520300 Receipts from the Sale of Inventories, Stocks and Commodities         | 0.00                  | 394,000.00        | 0.00            | 0.00           |
| <b>3520000 Receipts from Sales of Inventories</b>                             | <b>0.00</b>           | <b>394,000.00</b> | <b>0.00</b>     | <b>0.00</b>    |
| 6530100 Recurrent Bank Accounts   | 3,085.05              | 0.00              | 0.00            | 0.00           |
| <b>6530000 Recurrent Bank Accounts</b>  | <b>3,085.05</b>       | <b>0.00</b>       | <b>0.00</b>     | <b>0.00</b>    |
| 6550100 Deposit Bank Accounts   | 15,220,996.15         | 0.00              | 0.00            | 0.00           |
| <b>6550000 Deposit Bank Account</b>   | <b>15,220,996.15</b>  | <b>0.00</b>       | <b>0.00</b>     | <b>0.00</b>    |
| 6580100 Cash in Hand  | 91,133.55             | 0.00              | 0.00            | 0.00           |
| <b>6580000 Cash in Hand</b>   | <b>91,133.55</b>      | <b>0.00</b>       | <b>0.00</b>     | <b>0.00</b>    |
| 6710100 Debtors & Advances - Employees  | 1,529,999.90          | 0.00              | 0.00            | 0.00           |
| <b>6710000 Domestic Debtors &amp; Advances</b>                                | <b>1,529,999.90</b>   | <b>0.00</b>       | <b>0.00</b>     | <b>0.00</b>    |

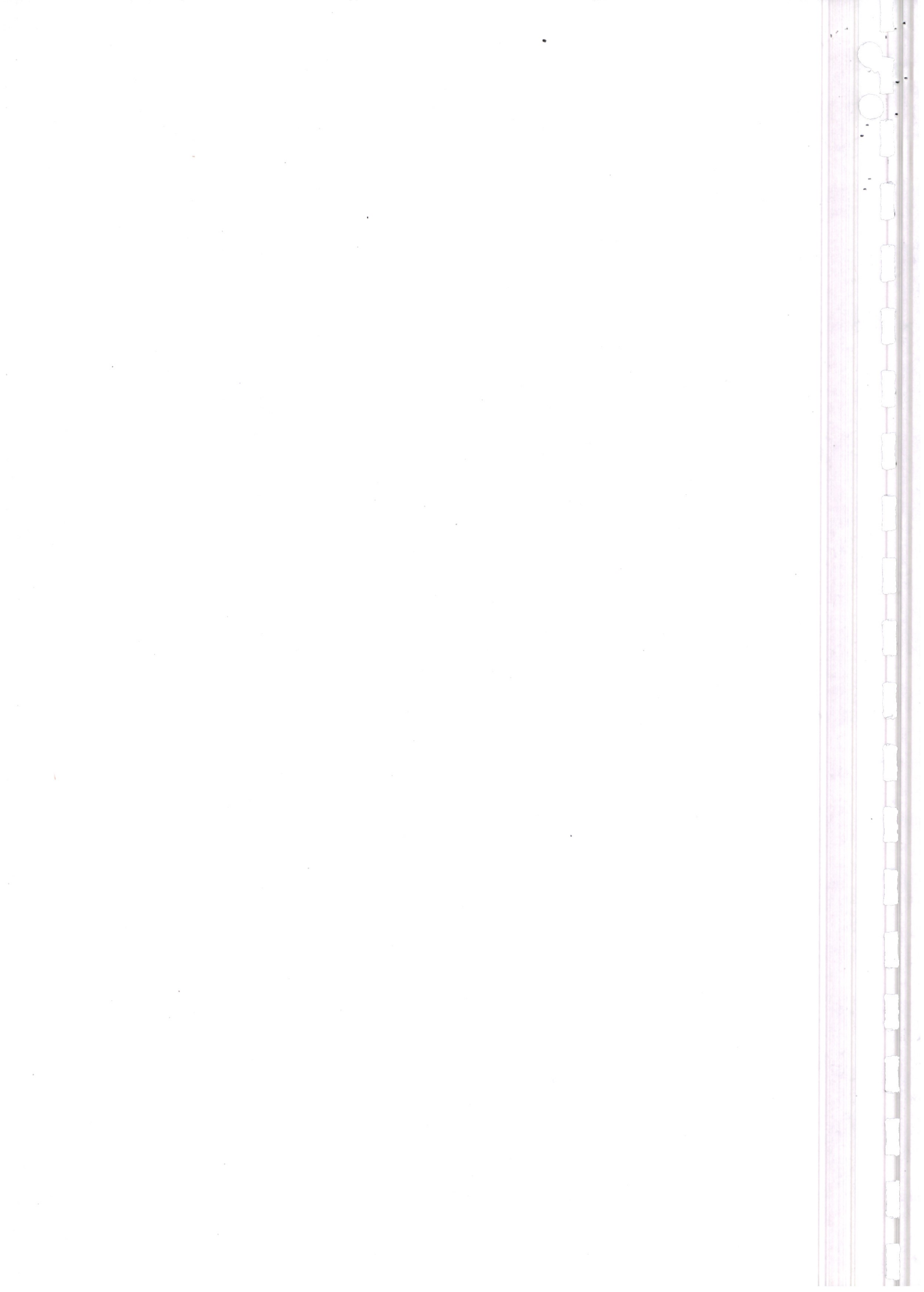


| Account No and Description   | Current Period        |                       | Previous period |             |
|--|-----------------------|-----------------------|-----------------|-------------|
|  | Debit                 | Credit                | Debit           | Credit      |
| 6740100 Other Debtors & Pre-payments                                 | 0.00                  | 0.00                  | 0.00            | 0.00        |
| 6740000 Other Debtors & Pre-payments                                 | 0.00                  | 0.00                  | 0.00            | 0.00        |
| 6760100 Imprests   | 74,500.50             | 0.00                  | 0.00            | 0.00        |
| 6760000 Government Imprests  | 74,500.50             | 0.00                  | 0.00            | 0.00        |
| 6780100 Suspense & Clearance Account                                 | 88,916.10             | 0.00                  | 0.00            | 0.00        |
| 6780000 Suspense & Clearance Account                                 | 88,916.10             | 0.00                  | 0.00            | 0.00        |
| 7310100 General Deposits Items                                       | 0.00                  | 15,220,996.15         | 0.00            | 0.00        |
| 7310000 Deposits   | 0.00                  | 15,220,996.15         | 0.00            | 0.00        |
| 7320100 Salary Deductions  | 0.00                  | 0.00                  | 0.00            | 0.00        |
| 7320200 Other General Liabilities                                    | 0.00                  | 0.00                  | 0.00            | 0.00        |
| 7320000 Other Liabilities  | 0.00                  | 0.00                  | 0.00            | 0.00        |
| 7350100  | 0.00                  | 0.00                  | 0.00            | 0.00        |
| 7350000 Revolving Funds  | 0.00                  | 0.00                  | 0.00            | 0.00        |
| 7380100  | 0.00                  | 0.00                  | 0.00            | 0.00        |
| 7380000 Withholding Taxes  | 0.00                  | 0.00                  | 0.00            | 0.00        |
| 7390100 System Required Liabilities                                  | 0.00                  | 88,916.10             | 0.00            | 0.00        |
| 7399900  | 88,916.10             | 0.00                  | 0.00            | 0.00        |
| 7390000 System Required Liabilities A/cs                             | 0.00                  | 0.00                  | 0.00            | 0.00        |
| 9910100 General Provisions   | 0.00                  | 0.00                  | 0.00            | 0.00        |
| 9910200 Exchequer Provisions   | 965,400.00            | 0.00                  | 0.00            | 0.00        |
| 9910000 Provisions   | 965,400.00            | 0.00                  | 0.00            | 0.00        |
| 9990100 Opening Balance Bank   | 0.00                  | 11,367,146.15         | 0.00            | 0.00        |
| 9990200 Opening Balance Cash   | 0.00                  | 6,486.00              | 0.00            | 0.00        |
| 9990300 Opening Balance Receivables - Imprest and Clearance Accounts | 0.00                  | 1,775,010.00          | 0.00            | 0.00        |
| 9990400 Opening Balance - Deposits                                   | 11,366,877.15         | 0.00                  | 0.00            | 0.00        |
| 9999900  | 0.00                  | 427,065,400.00        | 0.00            | 0.00        |
| 9990000 Opening Balance Reserves                                     | 0.00                  | 428,847,165.00        | 0.00            | 0.00        |
| <b>Total</b>   | <b>456,883,354.40</b> | <b>456,883,354.40</b> | <b>0.00</b>     | <b>0.00</b> |

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

Prepared By: Rosehyna Wairagu  
Reviewed By: Gladys Karijuu  
Approved By: Esther Kitanyi

Date: 14/12/2015  
Date: 14/12/2015  
Date: 14/12/2015





**NOTES TO THE FINANCIAL STATEMENTS**

Entity: 2101-National Police Service Commission

Current Period: JUL-14 To JUN-15

Compare With: JUL-13 To JUN-14

**1 Tax Receipts**

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

**2 Social Security Contribution**

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

**3 Proceeds from Domestic and Foreign Grants**

| Item Description                        | Item Code | Current Period | Previous Period |
|---|-----------|----------------|-----------------|
|   |           | Kshs           | Kshs            |
| Grants from Foreign Governments         | 1310000   | 0.00           | 0.00            |
| Grants from International Organisations | 1320000   | 0.00           | 0.00            |
| <b>TOTAL</b>                            |           | <b>0.00</b>    | <b>0.00</b>     |

**4 Exchequer releases**

| Item Description                         | Item Code | Current Period        | Previous Period |
|--|-----------|-----------------------|-----------------|
|  |           | Kshs                  | Kshs            |
| Exchequer Releases/ Provisioning Account | 9910201   | 426,100,000.00        | 0.00            |
| <b>TOTAL</b>                             |           | <b>426,100,000.00</b> | <b>0.00</b>     |

**5 Transfers from Other Government Entities**

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

**6 Proceeds from Domestic Borrowings**

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

| Item Description | Item Code | Current Period | Previous Period |
|------------------|-----------|----------------|-----------------|
|                  |           | 0.00           | 0.00            |
| TOTAL            |           | 0.00           | 0.00            |

7 Proceeds from Foreign Borrowings

| Item Description                      | Item Code | Current Period | Previous Period |
|---------------------------------------|-----------|----------------|-----------------|
|                                       |           | Kshs           | Kshs            |
|                                       | 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   | 394,000.00     | 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   | 0.00           | 0.00            |
| Repayments from Loans to Government Agencies and Other Levels of Government  | 4510100   | 0.00           | 0.00            |
| Loans to Non-Financial Public Enterprises  | 4510200   | 0.00           | 0.00            |
| Loans to Financial Institutions  | 4510300   | 0.00           | 0.00            |
| Repayments from Domestic Loans to Individuals and Households   | 4510400   | 0.00           | 0.00            |
| Repayments from lending to Foreign Govts.  | 4520100   | 0.00           | 0.00            |
| Repayments from lending to International Orgns.  | 4520200   | 0.00           | 0.00            |
| Repayments from lending to Foreign Non - Financial Enterps. & Financial Instns.  | 4520300   | 0.00           | 0.00            |
| Repayments from Other Foreign Lending  | 4520400   | 0.00           | 0.00            |
| Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises  | 4530100   | 0.00           | 0.00            |
| Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions   | 4530200   | 0.00           | 0.00            |
| Sales and Disposals of Other Equity Holdings   | 4530300   | 0.00           | 0.00            |
| Sales and Disposals of Equity Holdings in Foreign Financial Instns. and Domestic Financial Instns. operating abroad          | 4530400   | 0.00           | 0.00            |
| Sales and Disposals of Equity Holdings in Foreign Enterps. Financial Instns. and Domestic Financial Instns. operating abroad | 4530500   | 0.00           | 0.00            |
| Redemption/ Disposal of Other Financial Assets   | 4530600   | 0.00           | 0.00            |
| Refund of Bonds paid as Deposits for Guarantees  | 4530700   | 0.00           | 0.00            |
| TOTAL  |           | 394,000.00     | 0.00            |

9 Reimbursements and Refunds

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

10 Returns of Equity Holdings

| Item Description           | Item Code | Current Period | Previous Period |
|----------------------------|-----------|----------------|-----------------|
|                            |           | Kshs           | Kshs            |
| Returns of Equity Holdings | 4550000   | 0.00           | 0.00            |
| Returns of Equity Holdings | 4610000   | 0.00           | 0.00            |
| <b>TOTAL</b>               |           | <b>0.00</b>    | <b>0.00</b>     |

11 Other Receipts

| Item Description   | Item Code | Current Period | Previous Period |
|--|-----------|----------------|-----------------|
|  |           | Kshs           | Kshs            |
| Interest Received  | 1410100   | 0.00           | 0.00            |
| Profits and Dividends  | 1410200   | 0.00           | 0.00            |
| Withdrawals from Income of Quasi-corporations                  | 1410300   | 0.00           | 0.00            |
| Rents on land, houses and buildings                            | 1410400   | 0.00           | 0.00            |
| Other Property Income collected as AIA                         | 1410500   | 0.00           | 0.00            |
| Sales of Market Establishment                                  | 1420100   | 0.00           | 0.00            |
| Administrative Fees and Charges                                | 1420200   | 0.00           | 0.00            |
| Administrative Fees and Charges collected as AIA               | 1420300   | 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   | 965,400.00     | 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            |
| Market/Trade Centre Fee  | 1550100   | 0.00           | 0.00            |

| Item Description                         | Item Code | Current Period    | Previous Period |
|--|-----------|-------------------|-----------------|
| Vehicle Parking Fees                     | 1550200   | 0.00              | 0.00            |
| Housing                                  | 1560100   | 0.00              | 0.00            |
| Social Premises Use Charges              | 1560200   | 0.00              | 0.00            |
| School Fees                              | 1570100   | 0.00              | 0.00            |
| Other Education-Related Fees             | 1570200   | 0.00              | 0.00            |
| Other Education Revenues                 | 1570300   | 0.00              | 0.00            |
| Public Health Services                   | 1580100   | 0.00              | 0.00            |
| Public Health Facilities Operations      | 1580200   | 0.00              | 0.00            |
| Environment & Conservancy Administration | 1580300   | 0.00              | 0.00            |
| Slaughter Houses Administration          | 1580400   | 0.00              | 0.00            |
| Water Supply Administration              | 1580500   | 0.00              | 0.00            |
| Sewerage Administration                  | 1580600   | 0.00              | 0.00            |
| Other Health & Sanitation Revenues       | 1580700   | 0.00              | 0.00            |
| Technical Services Fees                  | 1590100   | 0.00              | 0.00            |
| External Services Fees                   | 1590200   | 0.00              | 0.00            |
| System Required Revenue A/cs             | 1990100   | 0.00              | 0.00            |
| <b>TOTAL</b>                             |           | <b>965,400.00</b> | <b>0.00</b>     |

12 Compensation of Employees

| Item Description  | Item Code | Current Period        | Previous Period |
|---|-----------|-----------------------|-----------------|
|   |           | Kshs                  | Kshs            |
| Basic Salaries - Permanent Employees                                  | 2110100   | 60,739,430.85         | 0.00            |
| Basic Wages - Temporary Employees                                     | 2110200   | 57,455,936.25         | 0.00            |
| Personal Allowances paid as part of Salary                            | 2110300   | 52,799,827.20         | 0.00            |
| 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   | 6,292,385.90          | 0.00            |
| Employer Contributions to Compulsory Health Insurance Schemes         | 2120200   | 0.00                  | 0.00            |
| USE OF GOODS AND SERVICES   | 2120300   | 0.00                  | 0.00            |
| <b>TOTAL</b>  |           | <b>177,287,580.20</b> | <b>0.00</b>     |

13 Use of goods and Services

| Item Description  | Item Code | Current Period        | Previous Period |
|---|-----------|-----------------------|-----------------|
|   |           | Kshs                  | Kshs            |
| Utilities, Supplies and Services                                | 2210100   | 733,800.00            | 0.00            |
| Communication, Supplies and Services                            | 2210200   | 3,860,605.65          | 0.00            |
| Domestic Travel and Subsistence, and Other Transportation Costs | 2210300   | 24,389,329.00         | 0.00            |
| Foreign Travel and Subsistence, and other transportation costs  | 2210400   | 0.00                  | 0.00            |
| Printing, Advertising and Information Supplies and Services     | 2210500   | 18,019,116.85         | 0.00            |
| Rentals of Produced Assets                                      | 2210600   | 54,370,615.15         | 0.00            |
| Training Expenses   | 2210700   | 887,049.80            | 0.00            |
| Hospitality Supplies and Services                               | 2210800   | 21,162,282.85         | 0.00            |
| Insurance Costs   | 2210900   | 28,589,842.05         | 0.00            |
| Specialised Materials and Supplies                              | 2211000   | 98,930.00             | 0.00            |
| Office and General Supplies and Services                        | 2211100   | 10,985,789.40         | 0.00            |
| Fuel Oil and Lubricants   | 2211200   | 8,805,859.35          | 0.00            |
| Other Operating Expenses  | 2211300   | 4,613,417.70          | 0.00            |
| Routine Maintenance - Vehicles                                  | 2220100   | 3,103,089.15          | 0.00            |
| Routine Maintenance - Other Assets                              | 2220200   | 187,160.00            | 0.00            |
| Exchange Rate Losses  | 2230100   | 0.00                  | 0.00            |
| <b>TOTAL</b>  |           | <b>179,806,886.95</b> | <b>0.00</b>     |

14 Subsidies

| Item Description                 | Item Code | Current Period | Previous Period |
|----------------------------------|-----------|----------------|-----------------|
|                                  |           | Kshs           | Kshs            |
| Subsidies to Public Corporations | 2510000   | 0.00           | 0.00            |
| Subsidies to Private Enterprises | 2520000   | 0.00           | 0.00            |
| <b>TOTAL</b>                     |           | <b>0.00</b>    | <b>0.00</b>     |

15 Transfers to Other Government Units

| Item Description | Item Code | Current Period | Previous Period |
|------------------|-----------|----------------|-----------------|
|                  |           | Kshs           | Kshs            |

| Item Description   | Item Code | Current Period | Previous Period |
|--|-----------|----------------|-----------------|
| Current Grants to Government Agencies and other Levels of Government | 2630100   | 0.00           | 0.00            |
| Capital Grants to Government Agencies and other Levels of Government | 2630200   | 0.00           | 0.00            |
| Other Current Transfers, Grants and Subsidies                        | 2640400   | 0.00           | 0.00            |
| Other Capital Grants and Trans                                       | 2640500   | 0.00           | 0.00            |
| Exchequer Provisions   | 9910200   | 0.00           | 0.00            |
|  | 9910300   | 0.00           | 0.00            |
| <b>TOTAL</b>   |           | 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            |
| <b>TOTAL</b>  |           | 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            |
|  | 2720200   | 0.00           | 0.00            |
| <b>TOTAL</b>                               |           | 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           | 0.00            |
| Refurbishment of Buildings   | 3110300   | 68,045,428.75  | 0.00            |
| Construction of Roads  | 3110400   | 0.00           | 0.00            |
| Construction and Civil Works   | 3110500   | 0.00           | 0.00            |
| Overhaul and Refurbishment of Construction and Civil Works                         | 3110600   | 0.00           | 0.00            |
| Purchase of Vehicles and Other Transport Equipment                                 | 3110700   | 0.00           | 0.00            |
| Overhaul of Vehicles and Other Transport Equipment                                 | 3110800   | 0.00           | 0.00            |
| Purchase of Household Furniture and Institutional Equipment                        | 3110900   | 0.00           | 0.00            |
| Purchase of Office Furniture and General Equipment                                 | 3111000   | 2,180,010.00   | 0.00            |
| Purchase of Specialised Plant, Equipment and Machinery                             | 3111100   | 133,624.00     | 0.00            |
| Rehabilitation and Renovation of Plant, Machinery and Equipment                    | 3111200   | 0.00           | 0.00            |
| Purchase of Certified Seeds, Breeding Stock and Live Animals                       | 3111300   | 0.00           | 0.00            |
| Research, Feasibility Studies, Project Preparation and Design, Project Supervision | 3111400   | 0.00           | 0.00            |
| Rehabilitation of Civil Works  | 3111500   | 0.00           | 0.00            |
| Purchase of Specialised Plant  | 3112200   | 0.00           | 0.00            |
| Acquisition of Strategic Stocks  | 3120100   | 0.00           | 0.00            |
| Acquisition of Other Inventori   | 3120200   | 0.00           | 0.00            |
| Acquisition of Land  | 3130100   | 0.00           | 0.00            |
| Acquisition of Other Intangible Assets   | 3130200   | 0.00           | 0.00            |
| Domestic Lending and On-lending  | 4110000   | 0.00           | 0.00            |
| Domestic Equity Participation  | 4120000   | 0.00           | 0.00            |
| Other Domestic Accounts Receivable   | 4130000   | 0.00           | 0.00            |
| Foreign Lending and On- Lending  | 4140000   | 0.00           | 0.00            |
| Foreign Equity Participation   | 4150000   | 0.00           | 0.00            |

| Item Description                  | Item Code | Current Period       | Previous Period |
|-----------------------------------|-----------|----------------------|-----------------|
| Other Foreign Accounts Receivable | 4160000   | 0.00                 | 0.00            |
| <b>TOTAL</b>                      |           | <b>70,359,062.75</b> | <b>0.00</b>     |

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

| Item Description  | Item Code | Current Period | Previous Period |
|---|-----------|----------------|-----------------|
|   |           | Kshs           | Kshs            |
| Repayments on Borrowings from Domestic  | 5510000   | 0.00           | 0.00            |
| Repayments on Borrowings from General Government  | 5510100   | 0.00           | 0.00            |
| Repayments on Borrowings from Monetary Authorities (Central Bank)                       | 5510200   | 0.00           | 0.00            |
| Repayments on Borrowings from Other Domestic Depository Corporations (Commercial Banks) | 5510300   | 0.00           | 0.00            |
| Repayments on Borrowings from Other Domestic Financial Institutions                     | 5510400   | 0.00           | 0.00            |
| Repayments on Borrowings from Other Domestic Creditors                                  | 5510500   | 0.00           | 0.00            |
| Principal Repayments on Foreign Borrowing   | 5510600   | 0.00           | 0.00            |
| Principal Repayments on Guaranteed Debt Taken over by Government                        | 5520000   | 0.00           | 0.00            |
| Principal Repayments on Guaranteed Domestic Debt Taken over by Government               | 5520100   | 0.00           | 0.00            |
| Principal Repayments on Guaranteed Foreign Debt Taken over by Government                | 5520200   | 0.00           | 0.00            |
| Repayments on Borrowings from Other Domestic Creditors                                  | 5610000   | 0.00           | 0.00            |
| Repayments on Borrowings from Other Domestic Creditors - Private Enterprises            | 5610500   | 0.00           | 0.00            |
|   | 5620000   | 0.00           | 0.00            |
| Repayments on Borrowings from Other Domestic Creditors - Public Enterprises             | 5620100   | 0.00           | 0.00            |
| <b>TOTAL</b>  |           | <b>0.00</b>    | <b>0.00</b>     |

21 Other payments

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

22A Bank Balances

| Item Description               | Item Code | Current Period       | Previous Period |
|--------------------------------|-----------|----------------------|-----------------|
|                                |           | Kshs                 | Kshs            |
| Special Accounts               | 6510000   | 0.00                 | 0.00            |
| Treasury Bank Accounts         | 6520000   | 0.00                 | 0.00            |
| Recurrent Bank Accounts        | 6530000   | 3,085.05             | 0.00            |
| Development Bank Accounts      | 6540000   | 0.00                 | 0.00            |
| Deposit Bank Account           | 6550000   | 15,220,996.15        | 0.00            |
| Project Specific Bank Accounts | 6570000   | 0.00                 | 0.00            |
| Foreign Currency and Foreign D | 6590101   | 0.00                 | 0.00            |
| <b>TOTAL</b>                   |           | <b>15,224,081.20</b> | <b>0.00</b>     |

22B Cash Balances

| Item Description               | Item Code | Current Period | Previous Period |
|--------------------------------|-----------|----------------|-----------------|
|                                |           | Kshs           | Kshs            |
| Cash in Hand                   | 6580000   | 91,133.55      | 0.00            |
| Foreign Currency and Foreign D | 6590201   | 0.00           | 0.00            |
| TOTAL                          |           | 91,133.55      | 0.00            |

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

| Item Description               | Item Code | Current Period | Previous Period |
|--------------------------------|-----------|----------------|-----------------|
|                                |           | Kshs           | Kshs            |
| Domestic Debtors & Advances    | 6710000   | 1,529,999.90   | 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   | 74,500.50      | 0.00            |
| Agency Accounts                | 6770000   | 0.00           | 0.00            |
| Suspense & Clearance Account   | 6780000   | 88,916.10      | 0.00            |
| Other Current Assets (System r | 6790000   | 0.00           | 0.00            |
| TOTAL                          |           | 1,693,416.50   | 0.00            |

24. ACCOUNTS PAYABLE

| Item Description                 | Item code | Current Period | Previous Period |
|----------------------------------|-----------|----------------|-----------------|
|                                  |           | Kshs           | Kshs            |
| Revolving Funds                  | 7350000   | 0.00           | 0.00            |
| Other Liabilities                | 7320000   | 0.00           | 0.00            |
| Deposits                         | 7310000   | 15,220,996.15  | 0.00            |
| Withholding Taxes                | 7380000   | 0.00           | 0.00            |
| System Required Liabilities A/cs | 7390000   | 0.00           | 0.00            |
| TOTAL                            |           | 15,220,996.15  | 0.00            |

25. FUND BALANCES BROUGHT FORWARD

| Item Description   | Item Code | Current Period  | Previous Period |
|--|-----------|-----------------|-----------------|
|  |           | Kshs            | Kshs            |
| Opening Balance Bank   | 9990101   | 11,367,146.15   | 0.00            |
| Opening Balance Cash   | 9990201   | 6,486.00        | 0.00            |
| Opening Balance Receivables - Imprest and Clearance Accounts | 9990301   | 1,775,010.00    | 0.00            |
| Opening Balance - Deposits                                   | 9990401   | (11,366,877.15) | 0.00            |
| TOTAL  |           | 1,781,765.00    | 0.00            |

Otis Mutini  
 Gladys Kajuna  
 Esther Kiteyi

11/12/15  
 11/12/15  
 11/12/2015

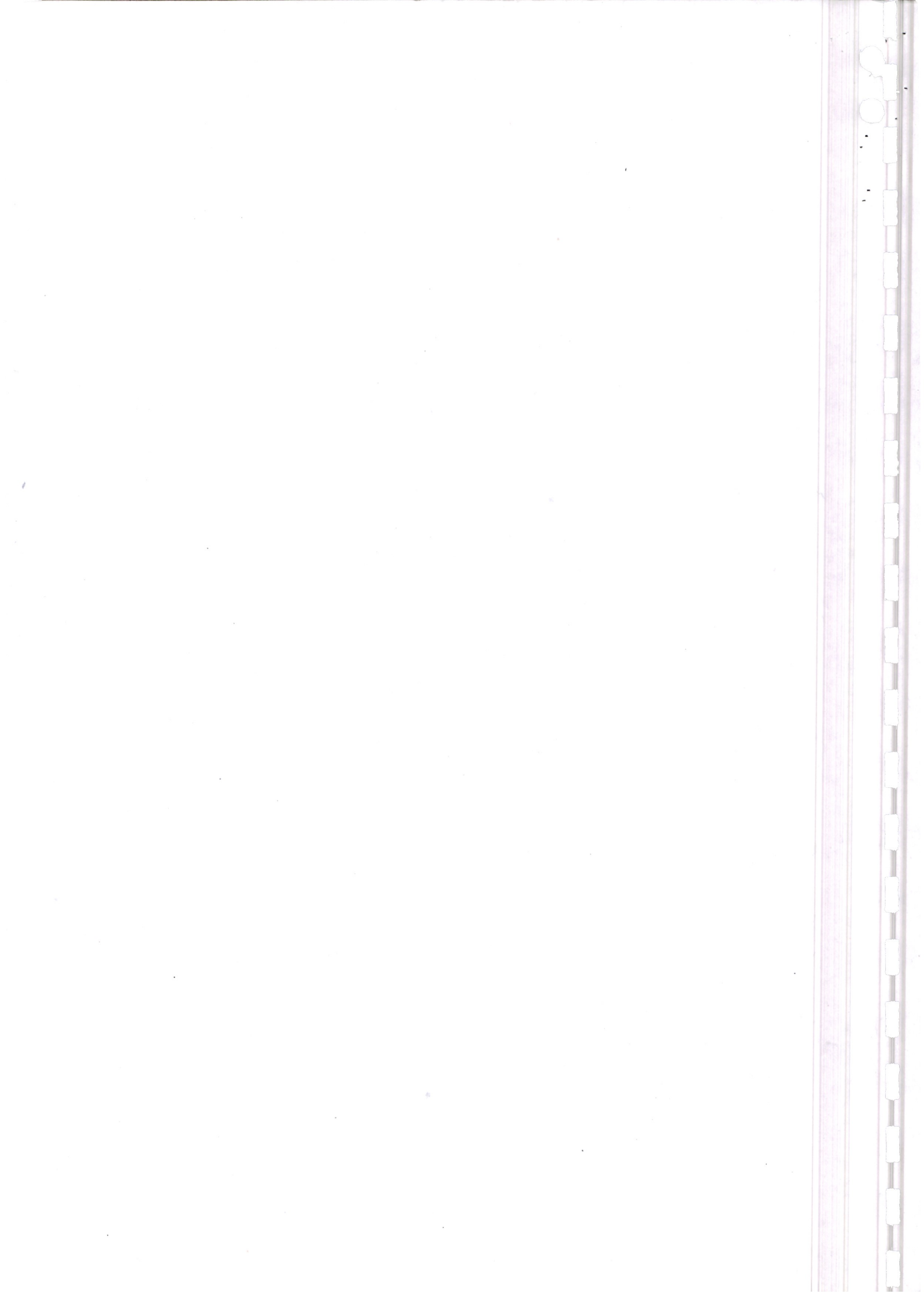
10

## ANNEX III

| ANALYSIS OF ACCOUNT RECEIVABLES FY 2014/2015 |                        |                     |                     |
|--|------------------------|---------------------|---------------------|
| DESCRIPTION                                  | NAME                   | AMOUNT<br>KSHS.     | TOTAL<br>KSHS.      |
| Imprest                                      | Said Mohamed Ath       | 47,500.00           |                     |
|  | Dominic Oyaro Keng'ara | 27,000.00           |                     |
|  | Victor Ochieng Kombo   | 0.50                | 74,500.50           |
| Advances                                     | Johnston M. Kavuludi   | 399,999.90          |                     |
|  | Murshid A. Mohamed     | 330,000.00          |                     |
|  | Mary A. Owuor          | 200,000.00          |                     |
|  | Ronald L. Musengi      | 200,000.00          |                     |
|  | Shadrack M. Muiu       | 200,000.00          |                     |
|  | Late Esther W. Chui    | 200,000.00          | 1,529,999.90        |
|  |                        | 88,916.00           | 88,916.00           |
| <b>System Required Liabilities</b>           |                        | <b>1,693,416.40</b> | <b>1,693,416.40</b> |

**NOTE:**

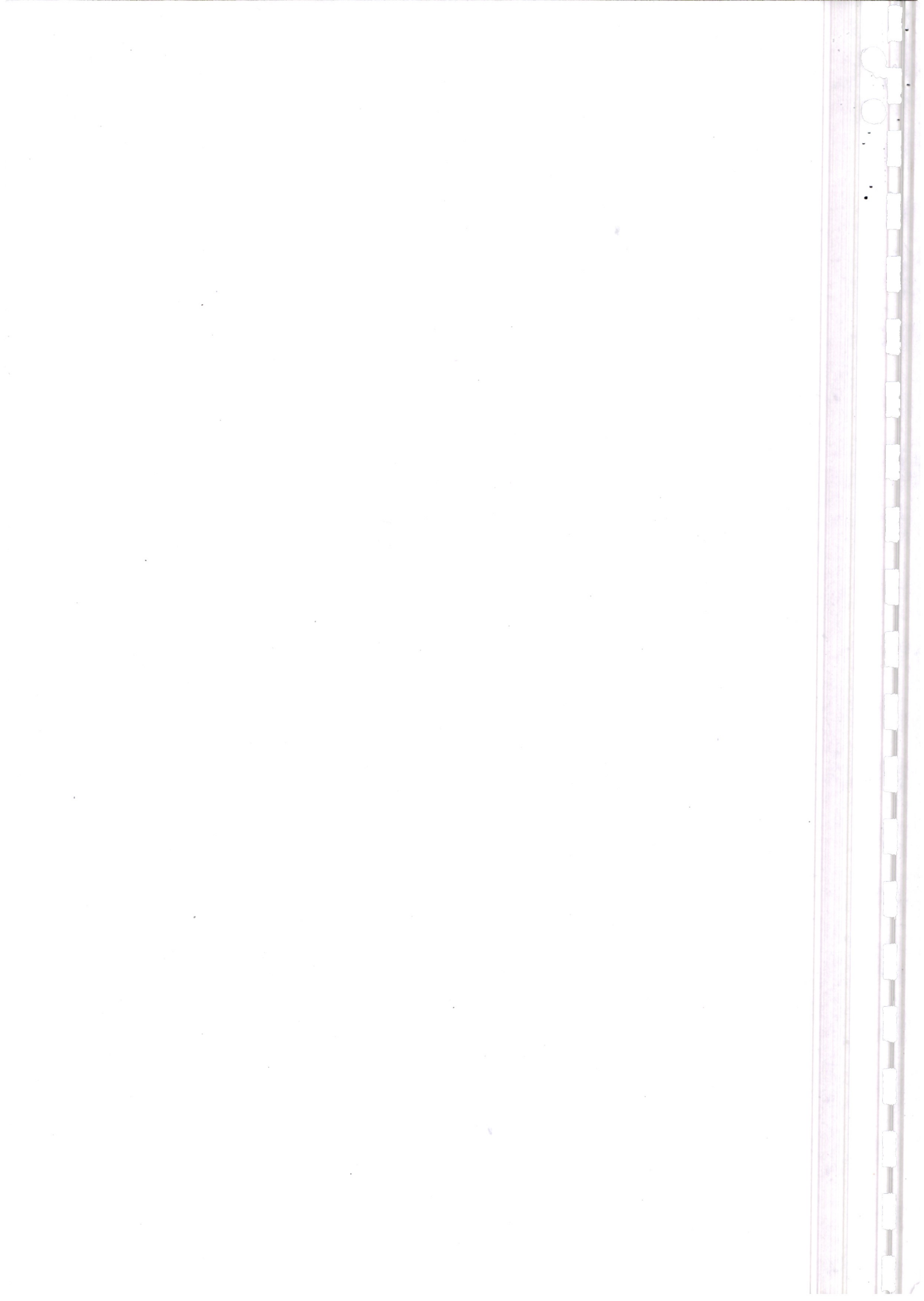
The figure of Kshs. 88,916.00 represents a debit balance from Auto-Reconciliation which is still under investigation to be cleared.



| ANNEX IV  |                  |                      |
|---|------------------|----------------------|
| ANALYSIS OF DEPOSIT ACCOUNT BALANCE AS AT 30TH JUNE, 2015 |                  |                      |
|   | Kshs.            | Kshs.                |
| Cashbook balance  |                  | 15,220,996.15        |
| Analysed as ;   |                  |                      |
| Retention Money (Office Refurbishment)                    | 9,133,225.90     |                      |
| Estate: - Late Esther Chui                                | 6,000,000.00     |                      |
| -Late Charles Muthusi                                     | 41,067.60        |                      |
| -Late Beatrice Marete                                     | 27,041.70        |                      |
| National Police Service Commission -Agency                | 6,068,109.30     |                      |
| ICEA  | 231.95           |                      |
| <b>TOTAL</b>  | <b>19,399.00</b> | <b>15,220,996.15</b> |

**NOTE:**

- 1 The Commission is expecting to get persons responsible to administer the estates of the deceased persons so as to release amounts held in trust as indicated.
- 2 Retention money is for office refurbishment waiting to be released after expiry of the stipulated time.
- 3 The Ksh. 19,399.00 a balance from repair of an accident vehicle which had been paid to the Commission by the ICEA
- 4 The Ksh. 231.95 a balance from payment of Insurance for the Inspector General and the two Deputy Inspector General.



Date:--6<sup>th</sup> July 2015-----

Report of the Board of Survey on the Cash and Bank Balances of ----NATIONAL POLICE-----SERVICE  
COMMISSION DEPOSIT A/C ----NO. 1000182202-----  
-----as at the close of business on -----3<sup>RD</sup> JULY -----2015-----

The Board, consisting of (Names and Official titles)  
-CHAIRMAN: PETER M. WAMBUI - A/C.S.S  
MEMBER: FREDERICK J. MUGIMBI - A/H/M  
MEMBER: OTIS M. NTURISI - Q/R. ACCT.

assembled at the office of ---NATIONAL POLICE S. COMMISSION (CASH OFFICE)-----  
-----at---8.00AM------(time) on the-----6<sup>TH</sup>JULY-----

-----2015-----and the following cash was produced: -

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

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

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

The Cash Book reflected the following balances as at the close of the business on the  
-----3<sup>RD</sup> JULY-----2015-----

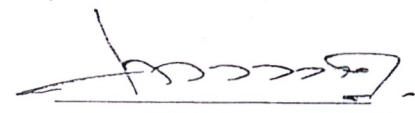
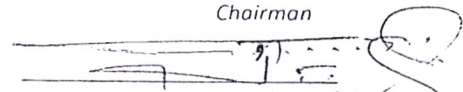
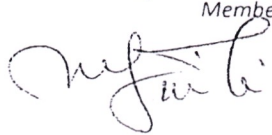
|              |    |    |    |    |    |    |                             |
|--------------|----|----|----|----|----|----|-----------------------------|
| Cash on hand | .. | .. | .. | .. | .. | .. | Sh. -----15,220,996.15----- |
| Bank Balance | .. | .. | .. | .. | .. | .. | Sh. -----15,220,996.15----- |

15,220,996.15

The Bank Certificate of Balances showed a sum of Sh. FIFTEEN MILLION, TWO HUNDRED TWENTY THOUSAND,NINE HUNDRED NINETY SIX-----cts  
FIFTEEN------(Sh 15,220,996-----cts----15-----)  
Standing to the credit of the account on-----30<sup>TH</sup> JUNE-----2015-----

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.

Date 6/07/2015

  
Chairman  
  
Members of the Board  




BANKI  
KUU YA  
KENYA



CENTRAL  
BANK OF  
KENYA

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

10th July 2015

NATIONAL POLICE SERVICE COMMISSION  
RECEIVED - ACCOUNTS

CBK/BD/KRA/CERT-PMG/BAL/15/16

DATE: 15/7/15

The Chairman,  
The NATIONAL POLICE SERVICE COMMISSION  
P.O. Box 47363-00100  
NAIROBI

Dear Sir,

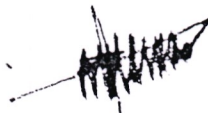
CERTIFICATE OF BALANCES

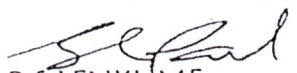
We refer to your letter ref NPSC/1/22/ VOL.1 (22) dated 9th July 2015 on the above subject.

We hereby certify that The NATIONAL POLICE SERVICE COMMISSION had the following Credit Balances as at 30<sup>th</sup> June 2015 in the following accounts:-

| ACCOUNT NO. | ACCOUNT TITLE                       | KES.      |
|-------------|-------------------------------------|-----------|
| 1000181486  | REC-NATIONAL POLICE SERVICE COMMISS | 6,783.93  |
| 1000182202  | DEP-NATIONAL POLICE SERVICE COMM    | 15,220.95 |
| 1000182563  | CBK165-NATIONAL POLICE SERVICE COMM |           |

Yours faithfully,

  
L. K. KIPSANAI  
MANAGER  
BANKING DIVISION

  
P.S. LENKUME  
MANAGER  
BANKING DIVISION

Cc Director General Accounting Services



Date:--6<sup>th</sup> July 2015-----

Report of the Board of Survey on the Cash and Bank Balances of ----NATIONAL POLICE-----SERVICE  
COMMISSION DEPOSIT A/C ----NO. 1000182202-----  
-----as at the close of business on ----3<sup>RD</sup> JULY -----2015-----

The Board, consisting of (Names and Official titles)  
-CHAIRMAN: VESEL M. WAMOTI - A/CSS  
MEMBER: FRENCK J. MUGIMBI - A/HZM  
MEMBER: OLIS M. NTOBI - GR. ACCT.

assembled at the office of --NATIONAL POLICE S. COMMISSION (CASH OFFICE) -----  
-----at--8.00AM----- (time) on the-----6<sup>TH</sup>JULY-----  
-----2015-----and the following cash was produced: -

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

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

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

The Cash Book reflected the following balances as at the close of the business on the  
-----3<sup>RD</sup> JULY-----2015-----

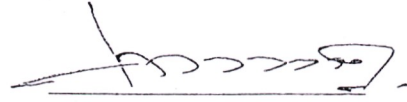
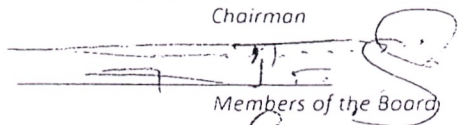
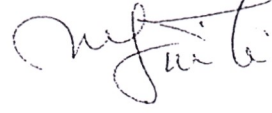
|              |    |    |    |    |    |    |                            |
|--------------|----|----|----|----|----|----|----------------------------|
| Cash on hand | .. | .. | .. | .. | .. | .. | Sh. -----NIL-----          |
| Bank Balance | .. | .. | .. | .. | .. | .. | Sh. ----15,220,996.15----- |

15,220,996.15

The Bank Certificate of Balances showed a sum of Sh. FIFTEEN MILLION, TWO HUNDRED TWENTY THOUSAND,NINE HUNDRED NINETY SIX-----cts  
FIFTEEN----- (Sh 15,220,996-----cts----15-----)  
Standing to the credit of the account on-----30<sup>TH</sup> JUNE-----2015-----

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.

Date \_\_\_\_\_

  
Chairman  
  
Members of the Board  




Date: 6<sup>th</sup> July 2015

Report of the Board of Survey on the Cash and Bank Balances of ---NATIONAL POLICE-----SERVICE  
 COMMISSION REC. A/C ---NO. 1000181486-----

-----as at the close of business on ---3<sup>RD</sup> JULY -----2015-----

The Board, consisting of (Names and Official titles)

-CHAIRMAN: PIETER M. WAMOTO - Mess - [Signature]  
 MEMBER: FAC AGRICK J. MUGAMBI - A/HEM - [Signature]  
 MEMBER: OTIS M. NTURI BI - ENR/ACCT - [Signature]

assembled at the office of ---NATIONAL POLICE S. COMMISSION (CASH OFFICE) ---  
 -----at ---8.00AM----- (time) on the -----6<sup>TH</sup> JULY-----  
 -----2015----- and the following cash was produced: -

|                                     |         |                      |
|-------------------------------------|---------|----------------------|
| Notes                               | .. .. . | Sh. -----91,100----- |
| Silver                              | .. .. . | Sh. -----33.50-----  |
| Copper                              | .. .. . | Sh. -----05-----     |
| Cheques (as per details on reverse) | .. .. . | Sh. -----NIL-----    |
|                                     |         | <u>91,133.55</u>     |

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

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

The Cash Book reflected the following balances as at the close of the business on the  
 -----3<sup>RD</sup> JULY-----2015-----

|              |         |                       |
|--------------|---------|-----------------------|
| Cash on hand | .. .. . | Sh. ---91,133.55----- |
| Bank Balance | .. .. . | Sh. ---3085.05-----   |
|              |         | <u>94,218.60</u>      |

The Bank Certificate of Balances showed a sum of Sh. SIX MILLION, SEVEN HUNDRED EIGHTY THREE THOUSAND, NINE HUNDREDTHIRTY EIGHT-----cts--  
 NINETY----- (Sh 6,783,938-----cts---90-----)  
 Standing to the credit of the account on -----30<sup>TH</sup> JUNE-----2015-----

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.

Date 6<sup>th</sup> July, 2015

[Signature]  
 Chairman  
[Signature]  
 Members of the Board  
[Signature]

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

| <i>Cheque No.</i> | <i>Drawer</i> | <i>Date of cheque</i> | <i>Date received</i> | <i>Amount</i> |
|-------------------|---------------|-----------------------|----------------------|---------------|
|                   |               |                       |                      |               |

Date: 6<sup>th</sup> July 2015

Report of the Board of Survey on the Cash and Bank Balances of NATIONAL POLICE SERVICE  
COMMISSION REC. A/C NO. 1000181486

as at the close of business on 3<sup>RD</sup> JULY 2015

The Board, consisting of (Names and Official titles)

CHAIRMAN: PETER M. WAMOTO - Mess - [Signature]  
MEMBER: FDC ASRIEK J. MUGAMBI - A/HEM - [Signature]  
MEMBER: OTIS M. NTURIKI - SENR/ACCT - [Signature]

assembled at the office of NATIONAL POLICE S. COMMISSION (CASH OFFICE)  
at 8.00AM (time) on the 6<sup>TH</sup> JULY 2015

|                                     |         |            |
|-------------------------------------|---------|------------|
| Notes                               | .. .. . | Sh. 91,100 |
| Silver                              | .. .. . | Sh. 33.50  |
| Copper                              | .. .. . | Sh. .05    |
| Cheques (as per details on reverse) | .. .. . | Sh. NIL    |

91,133.55

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

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

The Cash Book reflected the following balances as at the close of the business on the 3<sup>RD</sup> JULY 2015

|              |         |               |
|--------------|---------|---------------|
| Cash on hand | .. .. . | Sh. 91,133.55 |
| Bank Balance | .. .. . | Sh. 3085.05   |

94,218.60

The Bank Certificate of Balances showed a sum of Sh. SIX MILLION, SEVEN HUNDRED EIGHTY THREE THOUSAND, NINE HUNDRED THIRTY EIGHT NINETY (Sh 6,783,938 cts--90--)

Standing to the credit of the account on 30<sup>th</sup> JUNE 2015

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.

Date 6<sup>th</sup> July, 2015

[Signature]  
Chairman  
[Signature]  
Members of the Board  
[Signature]

GPK (L)



NATIONAL POLICE SERVICE COMMISSION

VOTE R-210

BANK RECONCILIATIONS FOR THE MONTH ENDING 30TH JUNE 2015

F.30

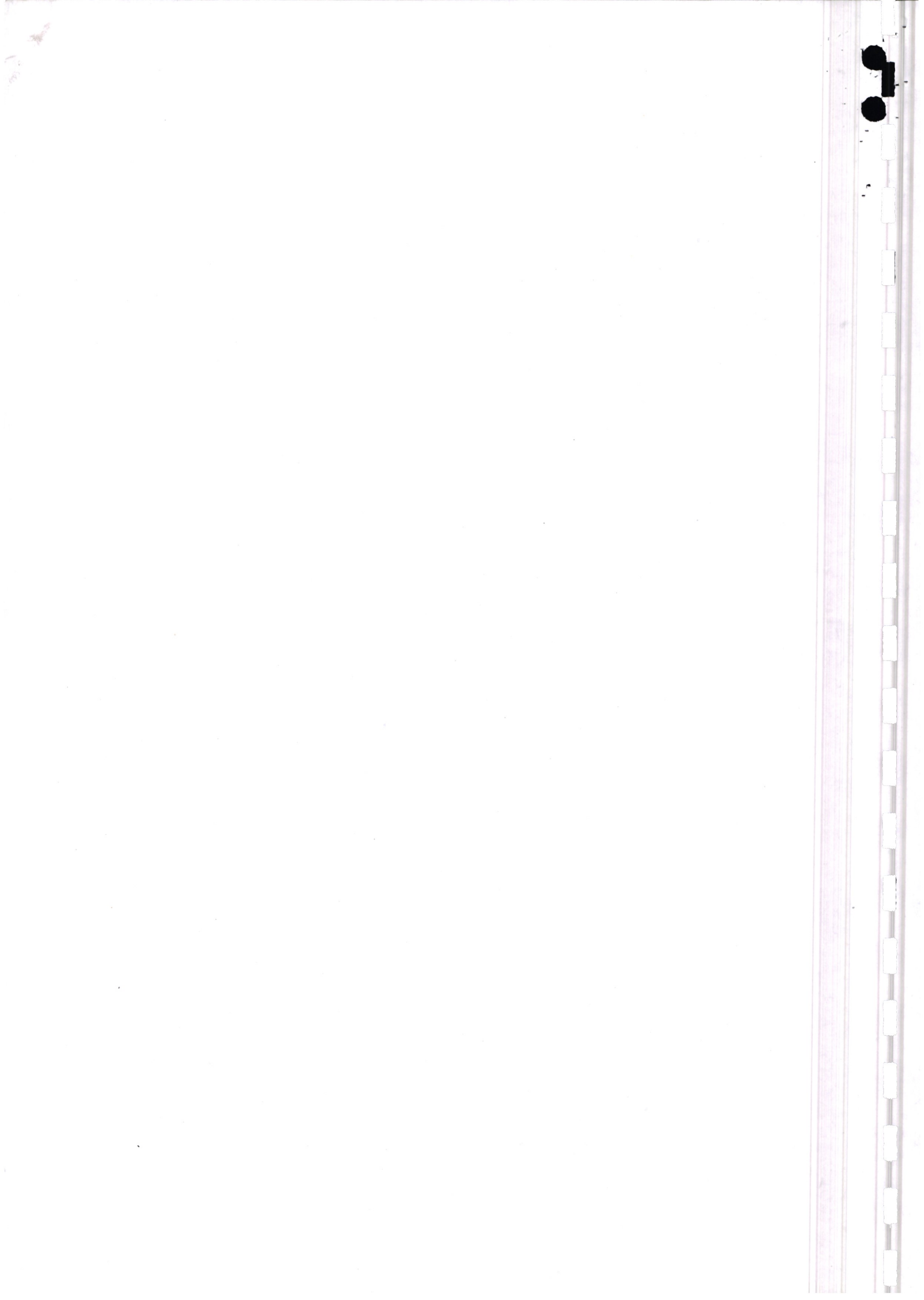
|  | KSHS          |
|--|---------------|
| BALANCE AS PER BANK CERTIFICATE                  | 6,783,938.90  |
| LESS: PAYMENTS IN CASHBOOK NOT IN BANK STATEMENT | 40,780,853.85 |
| RECEIPTS IN BANK STATEMENT NOT IN CASHBOOK       | -             |
| ADD: PAYMENTS IN BANK STATEMENT NOT IN CASHBOOK  | -             |
| RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT       | 34,000,000.00 |
| BALANCE AS PER CASHBOOK                          | 3,085.05      |
| ACTUAL CASHBOOK BALANCE                          | 3,085.05      |

Prepared by: Roschyle Wairagu

Signed by: ESTHER KITONYI

Date: 2/07/2015

Date: 02/07/2015



APPENDIX I PAYMENT IN CASHBOOK NOT IN BANK STATEMENT  
BANK RECONCILIATIONS FOR THE MONTH ENDING 30TH.JUNE.2015

| DATE       | GP:REF NO | PARTICULARS           | KSHS          |
|------------|-----------|-----------------------|---------------|
| 30/06/2015 | 5082      | TRFS                  | 1,536.00      |
| 30/06/2015 | 5083      | TRFS                  | 2,674.90      |
| 30/06/2015 | 5086      | TRFS                  | 3,568.95      |
| 30/06/2015 | 5005      | TRFS                  | 8,534.50      |
| 30/06/2015 | 5009      | TRFS                  | 13,448.30     |
| 30/06/2015 | 5045      | DIDA MOHAMED          | 14,322.00     |
| 30/06/2015 | 5044      | EMMANUEL SIMUYU       | 19,973.20     |
| 30/06/2015 | 5042      | JAMES WAFULA          | 19,973.20     |
| 30/06/2015 | 5043      | JOTHAM BURUDI         | 20,753.20     |
| 30/06/2015 | 5011      | TRFS                  | 24,051.70     |
| 30/06/2015 | 5041      | EUNICE ACHUNGO        | 26,057.20     |
| 30/06/2015 | 5032      | MADARA MOTORS         | 28,105.00     |
| 30/06/2015 | 5029      | ROSE NALIKA           | 30,448.00     |
| 30/06/2015 | 5038      | JOSEPHAT SANGA        | 30,448.00     |
| 30/06/2015 | 5039      | CAROLINE MBULA        | 33,913.60     |
| 30/06/2015 | 5046      | KENYA POLICE SACCO    | 39,089.00     |
| 30/06/2015 | 5012      | TRFS                  | 56,896.55     |
| 30/06/2015 | 5036      | MAURINE AWUOR         | 60,667.60     |
| 30/06/2015 | 5047      | CO-OPERATIVE BANK     | 582,872.40    |
| 30/06/2015 | 5048      | CO-OPERATIVE BANK     | 592,871.30    |
| 30/06/2015 | 5031      | HERITAGE INSURANCE    | 696,118.50    |
| 30/06/2015 | 5018      | TRFS                  | 724,108.50    |
| 30/06/2015 | 5034      | ACTURIAL AND BENEFITS | 1,210,000.00  |
| 30/06/2015 | 5024      | TRFS                  | 1,248,462.90  |
| 30/06/2015 | 5019      | TRFS                  | 2,413,695.00  |
| 30/06/2015 | 5102      | MONICAH KINUTHIA      | 2,800.00      |
| 30/06/2015 | 5072      | FRANCIS MITHAMO       | 14,000.00     |
| 30/06/2015 | 5050      | LUKA ARIKO            | 16,800.00     |
| 30/06/2015 | 5095      | MADARA MOTORS         | 28,160.00     |
| 30/06/2015 | 5052      | LUCAS MAITHA          | 44,800.00     |
| 30/06/2015 | 5103      | CMC MOTORS            | 49,039.65     |
| 30/06/2015 | 5054      | EDNA NYALOTI          | 50,400.00     |
| 30/06/2015 | 5096      | SPRINGS CATERERS      | 65,431.05     |
| 30/06/2015 | 4987      | SIMULATE TECHNOLOGIES | 156,465.50    |
| 30/06/2015 | 5002      | STANFORD ELLIS AFRICA | 246,551.70    |
| 30/06/2015 | 4995      | DAFFAM ENTERPRISES    | 440,948.30    |
| 30/06/2015 | 4986      | TOTEM POLE AGENCIES   | 1,043,103.45  |
| 30/06/2015 | 5058      | HERITAGE INSURANCE    | 5,324,477.80  |
| 30/06/2015 | 5020      | RICKWAYS LIMITED      | 19,750,683.40 |
| 30/06/2015 | 5089      | TRFS                  | 2,096.10      |



|            |      |                          |  |  |            |
|------------|------|--------------------------|--|--|------------|
| 30/06/2015 | 5121 | TRFS                     |  |  | 6,147.55   |
| 30/06/2015 | 5129 | TRFS                     |  |  | 6,620.70   |
| 30/06/2015 | 5138 | TRFS                     |  |  | 6,931.05   |
| 30/06/2015 | 5112 | TRFS                     |  |  | 7,317.40   |
| 30/06/2015 | 4988 | TRFS                     |  |  | 9,413.80   |
| 30/06/2015 | 5137 | TRFS                     |  |  | 9,681.95   |
| 30/06/2015 | 5128 | TRFS                     |  |  | 13,608.20  |
| 30/06/2015 | 5085 | TRFS                     |  |  | 13,965.00  |
| 30/06/2015 | 5081 | TRFS                     |  |  | 16,070.15  |
| 30/06/2015 | 5130 | TRFS                     |  |  | 16,989.50  |
| 30/06/2015 | 5113 | TRFS                     |  |  | 17,330.45  |
| 30/06/2015 | 5119 | TRFS                     |  |  | 20,379.30  |
| 30/06/2015 | 5064 | TRFS                     |  |  | 32,400.00  |
| 30/06/2015 | 5070 | HUSSEIN ROBA             |  |  | 8,400.00   |
| 30/06/2015 | 5090 | TRFS                     |  |  | 9,000.00   |
| 30/06/2015 | 5060 | CHRISTINE KAWIRA         |  |  | 11,200.00  |
| 30/06/2015 | 5178 | NELSON OMINDE            |  |  | 14,000.00  |
| 30/06/2015 | 5183 | SHEM ATEKA               |  |  | 14,000.00  |
| 30/06/2015 | 5065 | GAYLORD AVEDI            |  |  | 14,000.00  |
| 30/06/2015 | 5184 | CEDRIC MWAMBURI          |  |  | 14,000.00  |
| 30/06/2015 | 5181 | GEORGE MURIGI            |  |  | 14,000.00  |
| 30/06/2015 | 5182 | LUCY NJAU                |  |  | 14,000.00  |
| 30/06/2015 | 5061 | BERNARD KIBET            |  |  | 16,800.00  |
| 30/06/2015 | 4993 | TRFS                     |  |  | 20,400.00  |
| 30/06/2015 | 5177 | FAITH IKIARA             |  |  | 28,000.00  |
| 30/06/2015 | 5067 | SIPHIRAH MWANGI          |  |  | 42,973.60  |
| 30/06/2015 | 5069 | MAAZONI LODGE            |  |  | 65,943.10  |
| 30/06/2015 | 5179 | VICTOR KOMBO             |  |  | 69,000.00  |
| 30/06/2015 | 5053 | JOHN ERIC MUSYOKA        |  |  | 97,067.60  |
| 30/06/2015 | 5055 | PHILIP OPONDO            |  |  | 104,067.60 |
| 30/06/2015 | 5108 | RMA MOTORS               |  |  | 112,705.45 |
| 30/06/2015 | 5168 | JEPCO SERVICES           |  |  | 121,379.30 |
| 30/06/2015 | 5165 | JEPCO SERVICES           |  |  | 127,068.95 |
| 30/06/2015 | 5056 | BERNADETTE NZIOKA        |  |  | 132,067.60 |
| 30/06/2015 | 5073 | BREEZE POINT             |  |  | 134,152.60 |
| 30/06/2015 | 5091 | PAUL MBIRUE              |  |  | 161,760.00 |
| 30/06/2015 | 5059 | KENYA SCHOOL OF GOVT     |  |  | 172,586.20 |
| 30/06/2015 | 5164 | JEPCO SERVICES           |  |  | 177,502.05 |
| 30/06/2015 | 5167 | JEPCO SERVICES           |  |  | 249,483.80 |
| 30/06/2015 | 5101 | THE STANDARD GROUP       |  |  | 256,025.00 |
| 30/06/2015 | 5071 | KENYA SCHOOL OF GOVT     |  |  | 269,784.50 |
| 30/06/2015 | 5094 | JOMO KENYATTA FOUNDATION |  |  | 294,619.85 |
| 30/06/2015 | 5166 | JEPCO SERVICES           |  |  | 311,474.50 |
| 30/06/2015 | 5160 | NATION MEDIA             |  |  | 317,724.55 |
| 30/06/2015 | 5109 | SAFARICOM KENYA          |  |  | 373,620.70 |
| 30/06/2015 | 5110 | SAFARICOM KENYA          |  |  | 397,137.95 |
| 30/06/2015 | 4979 | STANDARD GROUP           |  |  | 570,409.55 |



NATIONAL POLICE SERVICE COMMISSION

VOTE DEP-210

BANK RECONCILIATIONS FOR THE MONTH ENDING 30TH.JUN.2015

F.30

|                                 |  | KSHS          |
|---------------------------------|--|---------------|
| BALANCE AS PER BANK CERTIFICATE |  | 15,220,996.15 |
| LESS:                           | PAYMENTS IN CASHBOOK NOT IN BANK STATEMENT | -             |
|                                 | RECEIPTS IN BANK STATEMENT NOT IN CASHBOOK | -             |
| ADD:                            | PAYMENTS IN BANK STATEMENT NOT IN CASHBOOK | -             |
|                                 | RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT | -             |
| BALANCE AS PER CASHBOOK         |  | 15,220,996.15 |
| ACTUAL CASHBOOK BALANCE         |  | 15,220,996.15 |

Prepared by Rosemary Wainy Signed by [Signature]

Date 7/07/2015 Date 07/07/2015



|            |      |                    |  |  |               |
|------------|------|--------------------|--|--|---------------|
| 30/06/2015 | 5021 | TRFS               |  |  | 2,000.00      |
| 30/06/2015 | 5062 | TFRS               |  |  | 4,652.00      |
| 30/06/2015 | 5162 | TFRS               |  |  | 11,102.05     |
| 30/06/2015 | 5063 | TRFS               |  |  | 28,198.45     |
| 30/06/2015 | 4930 | TFRS               |  |  | 35,568.55     |
| 30/06/2015 | 5049 | TRFS               |  |  | 38,000.00     |
| 30/06/2015 | 5176 | TRFS               |  |  | 42,000.00     |
| 30/06/2015 | 4984 | TRFS               |  |  | 1,470.00      |
| 30/06/2015 | 4982 | TRFS               |  |  | 1,626.00      |
| 30/06/2015 | 4983 | TRFS               |  |  | 6,775.85      |
| 30/06/2015 | 5189 | STELLA MORAA       |  |  | 98,000.00     |
| 30/06/2015 | 5187 | FREDERICK MUGAMBI  |  |  | 117,600.00    |
| 30/06/2015 | 5188 | JAIRUS OMUMU       |  |  | 127,400.00    |
| 30/06/2015 | 5153 | CHARLESTON LIMITED |  |  | 203,789.20    |
| 30/06/2015 | 5158 | TRFS               |  |  | 11,115.80     |
| Totals     |      |                    |  |  | 40,780,853.85 |

APPENDIX II RECEIPTS IN BANK STATEMENT NOT IN CASHBOOK  
BANK RECONCILIATIONS FOR THE MONTH ENDING 30TH JUNE 2015

| DATE   | GP:REF NO | PARTICULARS | KSHS |
|--------|-----------|-------------|------|
|        |           |             |      |
| Totals |           |             | -    |

APPENDIX III PAYMENTS IN BANK STATEMENT NOT IN CASHBOOK  
BANK RECONCILIATIONS FOR THE MONTH ENDING 30TH JUNE 2015

| DATE   | GP:REF NO | PARTICULARS | KSHS |
|--------|-----------|-------------|------|
|        |           |             |      |
| Totals |           |             | -    |

APPENDIX IV RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT  
BANK RECONCILIATIONS FOR THE MONTH ENDING 30TH JUNE 2015

| DATE       | GP:REF NO | PARTICULARS | KSHS          |
|------------|-----------|-------------|---------------|
| 26/06/2015 |           |             | 34,000,000.00 |
| Totals     |           |             | 34,000,000.00 |

