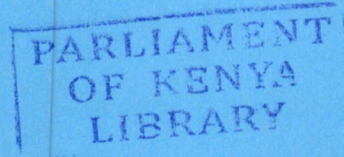
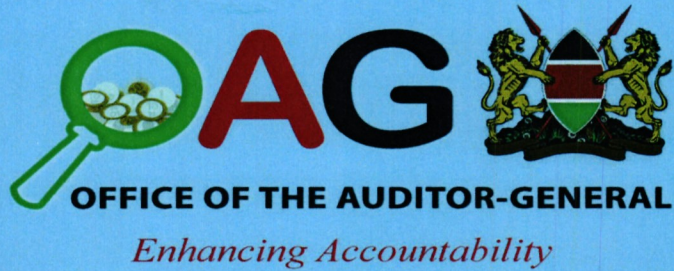


REPUBLIC OF KENYA



**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

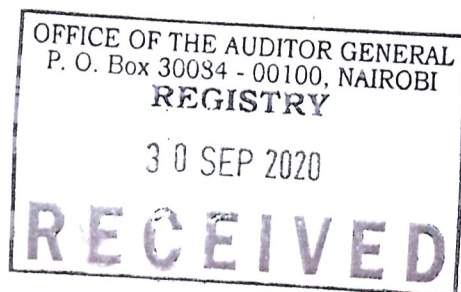
**NATIONAL POLICE SERVICE  
COMMISSION**

**FOR THE YEAR ENDED  
30 JUNE, 2020**

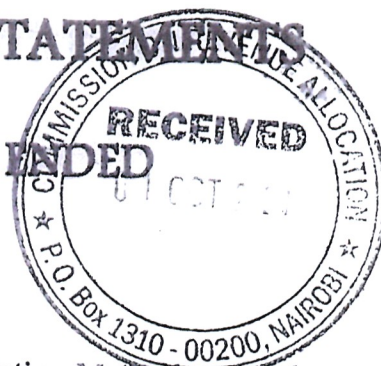




# National Police Service Commission



## NATIONAL POLICE SERVICE COMMISSION REPORTS AND FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED JUNE 30, 2020



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, 2020**

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**I. KEY ENTITY INFORMATION AND MANAGEMENT**

**PREAMBLE**

Article 246 of the Constitution establishes the National Police Service Commission with the mandate to recruit and appoint persons to hold or act in offices in the Service; to confirm appointments within the National Police Service; to determine promotions and transfers within the National Police Service, to exercise disciplinary control over and remove persons holding and acting in offices within the Service and to perform any other functions prescribed by national legislation,

The mandate of the NPSC is further articulated in the Constitution in the following articles;

Article 234 of the Constitution provides for the functions of the Public Service Commission to manage the Human Resource Functions of the Public Service. Under article 234 (3) the Public Service Commission shall not apply the same functions to an office or position subject to the Parliamentary Service Commission, the Judicial Service Commission, the Teachers Service Commission and the National Police Service Commission. Therefore drawing from Article 234, the NPSC is mandated to perform similar functions as the PSC for the National Police Service and therefore, offices and positions that are subject to the National Police Service Commission are not to be managed or have their matters handled by the Public Service Commission.

Article 239 (5) provides, 'The national security organs are subordinate to civilian authority.'

Further, the Fourth Schedule of the Constitution on Distribution of Functions between the National Government and the County Governments at Part 1 on National Government at paragraph 7 designates the function of National Government to be police services, including the setting of standards of recruitment, training of police and use of police services, criminal law and correctional services.

Article 249 of the Constitution provides for the objects, authority and funding of Commissions and Independent Offices, in particular, it states that Commissions are required to promote constitutionalism, and implores Parliament to allocate adequate funds for each Commission to perform its functions.



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**(a) Background information**

**MEMBERS OF THE COMMISSION**



**Eliud N. Kinuthia, CBS, OGW, HSC**  
**CHAIRPERSON**



**Hillary Nzioki Mutiyambui**  
**M.G.H. nsc (AU)**  
**COMMISSIONER**



**Eusebius K. Laibuta,**  
**MBS, OGW, HSC, 'ndc' (K)**  
**COMMISSIONER**



**Edward Mbugua, CBS,**  
**OGW, 'ndc' (K).**  
**COMMISSIONER**



**Dr. Alice A. Otwala, CBS**  
**VICE CHAIRPERSON**



**Noor Gabow, CBS, OGW**  
**COMMISSIONER**



**Lilian Kamba,**  
**MBS, OGW**  
**COMMISSIONER**



**John Ole Moyaki, MBS**  
**COMMISSIONER**



**Naphtaly K. Rono, MBS, IISC**  
**COMMISSIONER**



**Joseph V. Onyango, MBS**  
**COMMISSION SECRETARY / CEO**

**CO-OPTED MEMBERS**



**George Kinoti, CBS**  
**Director, Directorate of Criminal**  
**Investigations**



**Dr. (Eng) Karanja Kibicho, CBS**  
**Principal Secretary, Interior and**  
**Citizen Services**



## **MEMBERS OF THE COMMISSION**

### **(b) Key Management**

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

- The Chief Executive Officer
- Finance, Administration & Planning and Support Services Corporate Directorate
- HCM Technical Services
- Human Capital Management Directorate

### **(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2020 and who had direct fiduciary responsibility were:

| <b>No.</b> | <b>Designation</b>                    | <b>Name</b>           |
|------------|---------------------------------------|-----------------------|
| 1.         | Accounting Officer                    | Mr. Joseph V. Onyango |
| 2.         | Deputy CEO Finance and Administration | Mr. J.M. Wambugu      |
| 3.         | Deputy CEO HRM - Technical Services   | Mr. Fred Mwei         |
| 4.         | Director Human Capital Management     | Ms. Christine Rotich  |
| 5.         | Director Communications and Outreach  | Mr. Patrick Odongo    |
| 6.         | Internal Auditor                      | Ms. Mary Achola       |

### **(d) Fiduciary Oversight Arrangements**

The Commission plays the fiduciary responsibility role which is achieved through the following committees:

#### **1. Recruitment, Appointments, Confirmations and Welfare Committee**

- a) Coordinate the recruitment process of NPS members who include civilian staff of the NPS.
- b) Develop and review job descriptions/specifications for NPS staff
- c) Coordinate the development of terms and conditions of service for NPS staff; including pay and benefits.
- d) Undertaking and evaluating baseline surveys on the gender, ethnic distribution and stagnation of officers in various ranks in the NPS with a view of making the necessary recommendations.
- e) Coordinate the implementation and provide recommendations on the review of the NPS recruitment, appointment, professional development and welfare policies and regulations.

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- f) Development, management, monitoring and evaluation of training programmes for NPS
- g) Coordinate the development of appropriate guidelines for formation and recognition of police associations.
- h) Coordinate research and development of recommendations for NPS Staff welfare including; insurance, medical, housing etc
- i) Approve applications for engagement by police officers in trade and other businesses.
- j) Any other function assigned to the Committee by the Commission.

**2. Appeals, Policy and Legal Affairs Committee**

- a) Coordinate undertaking of various research and surveys for policy development
- b) Lead the development and review of policies, regulations and guidelines for the implementation of NPSC mandate, and make recommendations for their approval by the Commission
- c) Develop the schedule of penalties for the offences against discipline in the NPS
- d) Develop and review policies and procedures to mainstream cross cutting issues – gender, human rights, conflict of interest, anti-corruption etc
- e) Provide leadership on legal affairs, legal review, complaints management, case management and litigation involving the NPS and NPSC
- f) Implementing the policy and procedures for Appeals to the NPSC
- g) Conducting hearings and recommending determinations on appeals

**3. Promotions and Transfers Committee**

- a) Coordinate the provision of recommendations on promotions and transfers in the NPS
- b) Oversee the implementation and recommend review of the promotions and transfers policies and regulations
- c) Develop and review Schemes of Service for NPS staff
- d) Coordinate the development of a skills inventory in the NPS
- e) Provide leadership in development and implementation of performance and change management systems and measures.
- f) Any other function assigned to the Committee by the Commission

**4. Finance, Planning, Administration and Professional Development Committee**

- a) Coordinate and oversee implementation of change management and reforms of the NPSC Secretariat
- b) Coordinate budget making process and resource mobilization for NPSC and oversee its implementation
- c) Coordinate NPSC Stakeholder engagement.
- d) Oversee implementation of overall NPSC communication and ICT strategy
- e) Oversee administration and management of NPSC
- f) Monitoring and Evaluation of the implementation of strategic plan.
- g) Oversee data management of the Commission
- h) Any other function assigned to the Committee by the Commission.



**5. Discipline and HR Audit Committee**

- a) Oversee implementation and recommend review of the policies, regulations, guidelines and procedures on Discipline matters in the NPS
- b) Conduct public enquiries and publish the outcome of such inquiries on matters related to the commission mandate
- c) Promote the compliance with the disciplinary procedures in the Service
- d) Review and recommend confirmation of disciplinary sanctions under section 89 (6) of the NPS Act i.e. restitution, stoppage of salary increments, reduction in rank and dismissals from the NPS.
- e) To recommend disciplinary action against an officer who commits a criminal offence.
- f) Oversee and provide reports on the implementation of the NPSC policies and regulations
- g) Conducting audit on implementation of the Commission's decisions by the NPS.
- h) Conduct audit on operations of the civilians in NPS
- i) Any other function assigned to the Committee by the Commission

**6. Audit Committee**

- a) The Audit Committee gives oversight to the operations of the Commission for better corporate governance in line with the law
- b) Any other function assigned to the Committee by the Commission.

**PARLIAMENTARY COMMITTEES**

Parliament and its committees derive their mandate from the constitution of Kenya Act 124, statutes and standing orders.

Various parliamentary committees have an oversight mandate on the Commission. These are:

**a) Administration and National Security committee**

The Committee oversees matters regarding National Security and Administration. The National Police Service Commission being responsible for the human resource management of the National Police Service falls within the Committee's ambit.

The Committee vets and approves nominees for the position of Chairperson and Commissioners of the National Police Service Commission before they are appointed by the President. The Committee may monitor and raise queries on decisions the Commission makes concerning the Police Service. Further, the Commission presents its budget estimates to the Committee for approval.

**b) Public Accounts Committee**

The Committee is an audit committee responsible for the examination of the account showing the appropriations of the sum voted by the House to meet public expenditure. It also receives audited reports from the office of the Auditor General relating to various government institutions and agencies. The Committee summons Government Ministries and

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or institution to answer to queries raised by the Auditor General, and the Commission is subject to this Committee for any queries raised the Auditor general.

**THE NATIONAL TREASURY**

The National Treasury derives its mandate from, the Constitution of Kenya Article 225, Public Finance Management Act 2012 section 12 and the Executive Order No.2 of 2013.

The National Treasury is responsible for budget preparation and allocation of resources. They issue guidelines with respect to financial matters and monitoring of budget implementation and oversee reporting. Additionally, the National Treasury is responsible for the Implementation of Public Accounts Committee recommendations. The National Treasury also funds the budget for the Commission.



**MINISTRY OF INTERIOR AND COORDINATION OF NATIONAL GOVERNMENT**

The Ministry is charged with the responsibility of public administration, internal security and the National Police Service Commission is under this Ministry. The Ministry coordinates with the Commission on the human resource affairs of the National Police Service.

**(a) Entity Headquarters**

P.O. Box 47363  
GPO 00100  
Sky Park Plaza  
Woodvale Close, Westlands  
Nairobi, Kenya

**Entity Contacts**

Telephone: (254) 709099000  
E-mail: [info@npssc.go.ke](mailto:info@npssc.go.ke)  
Website: [www.npssc.go.ke](http://www.npssc.go.ke)

**(e) Entity Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000, City Square 00200  
Nairobi, Kenya
2. Kenya Commercial Bank  
Riverside Branch  
P.O. Box 48400-00100 - Nairobi, Kenya- NPSC Staff Pension Scheme Account
3. Housing Finance Group  
Westlands Branch  
P. O. Box 30088-00100  
Nairobi, Kenya - NPSC Staff Mortgage Scheme Account

**(f) Independent Auditors**

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

**(g) Principal Legal Adviser**

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

## **FOREWORD**

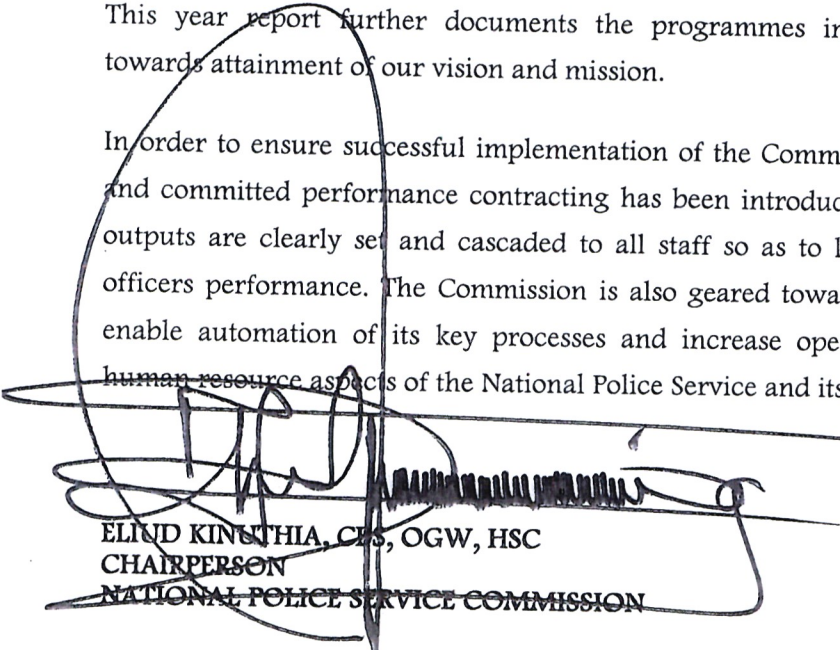
On behalf of National Police Service Commission, I present the Updated Accounts for FY 2019/20 as at 30<sup>th</sup> June 2020. During this period the Commission has endeavoured to provide policy direction and set the Commission's key priorities and deliverables in line with mandate of the Commission and security sector reforms as envisaged under the Constitution of Kenya 2010 and the development agenda of the National Government.

Our flagship achievement has been the development and implementation of the second generation NPSC Strategic Plan 2019-2022. The Commission has redefined its relationship with the National Police Service as a linear one which has enhanced synergy and the interdependence between the two institutions. The Commission has also introduced institutional reforms designed to transform the Commission and enhance efficiency and effectiveness in delivery of services to the Police Officers, civilian staff and the general public.

Our Strategic Plan has outlined the strategic issues that needed attention in order to overcome constraints that continue to limit Police reforms. It is anchored in ensuring decentralization of NPSC Police human resource services, delinking and integration of civilian staff, institutional reforms, synergy and good relationships and automation of Police HR services. The Strategic Plan has guided the Commission in safeguarding continuous and rapid responses to Police and civilian human resource needs. Over the last year, the Commission has undertaken key reforms that include rebranding, restructuring and delinking of civilian staff from Public Service Commission to National Police Service Commission.

This year report further documents the programmes initiatives and performance indicators towards attainment of our vision and mission.

In order to ensure successful implementation of the Commissions set priorities, a thorough, open and committed performance contracting has been introduced to ensure performance targets and outputs are clearly set and cascaded to all staff so as to link specific deliverables to individual officers performance. The Commission is also geared towards acquiring an ERP system that will enable automation of its key processes and increase operational efficiencies in managing the human resource aspects of the National Police Service and its internal operations.



**ELIND KINUTHIA, CTS, OGW, HSC**  
**CHAIRPERSON**  
**NATIONAL POLICE SERVICE COMMISSION**



**MESSAGE FROM THE COMMISSION SECRETARY**

As a Commission, we have made significant contribution in ensuring better service to the human resource and welfare needs of Police Officers. This report is thus a documentation of progress made at the Commission in the last one year. The NPSC management team is grateful for the continued support of the Chairperson, the Vice-Chairperson and the Commissioners for their strategic direction, leadership and oversight of the secretariat which has enabled us strive to accomplish our mission during the year. The key deliverables have been anchored in the Commissions strategic plan which was developed to encapsulate the policy direction, reforms and change management desired by the Commissioners.

In the just concluded financial year, the Commission has realized a number of key milestones which include: the development and launch of the Commission 2019-2022 Strategic Plan; restructuring of the Commission Secretariat, restructuring of the Commission inbound and outbound communication channels; clearance of backlog in promotions, transfers, discipline and appeal cases of Police Officers; operationalization of the counselling and wellness centre and building capacity to offer psychological support and counselling services to Police Officers; and restructured approach to Police vetting in public media to protect right to dignity and privacy of Police Officers.

While the 2019/2020 year was not without challenges, the management team of the Commission continued to successfully execute its functions and to advance its goals and objectives as outlined in the Commission Strategic Plan. Among the key challenges experiences is the rationalization of the budget by the National Treasury that led to cuts in the Commissions budget. This impeded the implementation of key flagship projects that had been earmarked for execution. The Commission will continue to lobby for additional funding and also continue explore alternative resource sources including donor funding. The Novel Corona Virus (COVID-19) pandemic also led to disruptions in the Commission's activities.

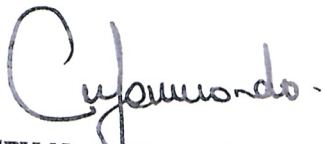
Nevertheless, In the 2020/2021 performance contracts, the Commission will implement COVID-19 protocols and mitigation measures to ensure seamless delivery of its services to its customers.

We will remain dedicated and committed to achieving our vision of dignified and professional Police Officers and our mission of facilitating transformation of human

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resource management in the National Police Service for efficiency and effectiveness. The secretariat will continue to ensure the effective implementation of the programmes of the Commission including supporting implementation of our 2019-2022 Strategic Plan.



**JOSEPH V. ONYANGO, MBS**  
**CS/CHIEF EXECUTIVE OFFICER**  
**NATIONAL POLICE SERVICE COMMISSION**



### **STATEMENT OF PERFORMANCE AGAINST MDA'S PREDETRMINED OBJECTIVES**

The Commission has endeavoured to reposition itself to better serve the human resource and welfare needs of Police Officers by strengthening the support and enabling services in the management and administration of the Commission activities.

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

The key development objectives of the National Police Service Commission 2019-2022 plan are to:

1. Delink and take over the NPSC civilian budget excluding the PFM staff from the Public Service Commission to the NPSC.
2. Harmonization of Terms and Conditions of Service of NPS civilian staff and NPSC staff.
3. Decentralisation of NPSC HCM services to the Regions, Counties and Sub-Counties.
4. Automation of NPSC HCM processes through the acquisition of an ERP system.
5. Operationalization of the psychosocial support and wellness centre at the Headquarters and the Regions.
6. Relocation of NPSC headquarters offices to new conducive offices.

### **Progress on attainment of Strategic development objectives**

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

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| <b>NPSC Programme: National Police Service Human Resource Management</b> |                                             |                |                                                             |                                                                                                                                                                                                                                                                                                                                                                     |
|--------------------------------------------------------------------------|---------------------------------------------|----------------|-------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Sub-program</b>                                                       | <b>Objective</b>                            | <b>Outcome</b> | <b>Indicator</b>                                            | <b>Performance</b>                                                                                                                                                                                                                                                                                                                                                  |
| SP 1: Human Capital Management                                           | To improve police citizen ratio             | 1:380          | Police to citizen ratio                                     | <ul style="list-style-type: none"> <li>• UN recommended ratio is 1:450</li> <li>• The Commission has exceeded the ratio</li> <li>• 2013 ratio was 1:505</li> </ul>                                                                                                                                                                                                  |
|                                                                          | Promotions and appointments                 | 97%            | % of promotion/ appointments finalized                      | Non automation of services coupled with increase in number of cases.                                                                                                                                                                                                                                                                                                |
|                                                                          | Discipline cases Processed                  | 97%            | % of discipline cases received & Processed                  | <ul style="list-style-type: none"> <li>• Non automation of the of the disciplinary process thus occasioning delay and determination</li> <li>• Cleared a backlog of 298 discipline cases involving dismissal, reduction in rank and removal from service</li> <li>• Framework for review of regulations for exercising disciplinary control is developed</li> </ul> |
|                                                                          | Transfer and Secondment requested processed | 98%            | % of transfer and Secondment request received and finalized | Lack of automation sometimes delays the process.<br><br>Key among them being:- <ul style="list-style-type: none"> <li>• 23,990 APS to KPS General Duty</li> <li>• 2,423 KPS ASTU to APS ASTU</li> <li>• 177 KPS Marine to Kenya Coast Guards</li> </ul>                                                                                                             |
|                                                                          | Appeals processed                           | 70%            | % of appeals received finalized                             | Manual processing of the appeals and vastness of the coverage                                                                                                                                                                                                                                                                                                       |
|                                                                          | Developed NPS career progression guidelines | -              | No. of schemes of service developed and implemented         | Target achieved                                                                                                                                                                                                                                                                                                                                                     |
|                                                                          |                                             |                |                                                             |                                                                                                                                                                                                                                                                                                                                                                     |



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| <b>NPSC Programme: National Police Service Human Resource Management</b> |                                                             |                                                                                                   |                                                        |                                                                                      |
|--------------------------------------------------------------------------|-------------------------------------------------------------|---------------------------------------------------------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------------------------------------|
| <b>Sub-program</b>                                                       | <b>Objective</b>                                            | <b>Outcome</b>                                                                                    | <b>Indicator</b>                                       | <b>Performance</b>                                                                   |
|                                                                          | Confirmation of Police Officers                             | 100%                                                                                              | % of Police officers Confirmed                         | Target achieved<br>40 Police Officers Confirmed                                      |
|                                                                          | Approval of early retirements                               | 100%                                                                                              | % of early retirements approved                        | Target achieved<br>Approved 25 early retirements                                     |
|                                                                          | Improve terms and conditions of service for Police Officers | 1.08B                                                                                             | Salary review                                          | Approved Police Salary increment phase III of Ksh 1.08 B                             |
|                                                                          | Approve establishment and strength of NPS                   | 1                                                                                                 | An approved establishment                              | Target achieved<br><br>Approved Vacancies against strength in each rank in NPS       |
| <b>SP 2: Vetting</b>                                                     | Reviewed vetting model                                      | 1                                                                                                 |                                                        | Restructured approach to Police vetting where the vetting model is now demand driven |
| <b>SP.3: Administrative Services</b>                                     | Automated police human resource services                    | 50%                                                                                               | % level of automation                                  | Inadequate funds                                                                     |
|                                                                          | Policies and regulations developed                          | 5-<br>Policies on<br>1.Housing<br>2.Chaplaincy<br>3.Counselling<br>4.Police welfare<br>5.Training | No. of policies and regulations developed and gazetted | Target achieved                                                                      |
|                                                                          | NPSC HR manual                                              | -                                                                                                 | HR Manual                                              | Target achieved                                                                      |

**CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY  
REPORTING**

National Police Service Commission exists to transform lives of the Police Officers. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on the NPSC Vision: Dignified and Professional Police Officers.

Below is a brief highlight of our achievements on Corporate Social Responsibility and Sustainability:

**1. Sustainability strategy and profile**

The Commission has endeavoured to remain a going concern through effective planning, budgeting and implementation of its activities. The Commission also ensures continuous training of staff in order to have an effective workforce and also bridge succession gaps. By so doing, the Commission has been able to remain solvent and also able to attract and retain its workforce.

**2. Environmental performance**

Care for the environment is one of our key responsibilities and an important part of the way in which the Commission operates. This the Commission does through proper waste management.

**3. Employee welfare**

The Commission puts employee welfare at the core of its decisions. To this end, the Commission has provided for a comprehensive medical insurance for its staff and dependants as one of the employee welfare measures. The Commission has also established the NPSC Staff Housing Mortgage and Car Loan scheme to enable employees own houses and motor vehicles at affordable costs. In addition, the Commission has established and registered the NPSC staff welfare Association to handle other matters that touch on staff welfare but are not covered in the employment contracts e.g. financial assistance for sick parents. The commission has also ensured staffs work in a conducive environment devoid of any health hazard.

**4. Market place practices-**

The Commission ensures all its procurement and recruitment processes are done in a transparent and accountable manner with full adherence to provisions of the law and regulations in place.

**5. Community Engagements-**

The Commission ensures operational excellence in all its activities. Being a service institution, the NPSC ensures prompt and efficient service delivery to all the clients on a timely and satisfactory manner.



**I. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES**

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

The Accounting Officer in charge of the National Police Service Commission is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

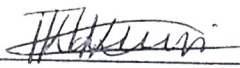
The Accounting Officer in charge of the National Police Service Commission accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the National Police Service Commission's financial statements give a true and fair view of the state of Commission's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer charge of the National Police Service Commission further confirms the completeness of the accounting records maintained for the Commission, which have been relied upon in the preparation of the Commission's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the National Police Service Commission confirms that the commission has complied fully with applicable Government Regulations, and 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 National Police Service Commission financial statements were approved and signed by the Accounting Officer on 30th June, 2020.

  
\_\_\_\_\_  
Accounting Officer  
Joseph V. Onyango, MBS

  
\_\_\_\_\_  
Principal Accountant  
Kenneth Theuri Karuoya  
ICPAK Member Number: 13927

**NATIONAL POLICE SERVICE COMMISSION**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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



# REPUBLIC OF KENYA

Telephone: +254-(20) 3214000  
E-mail: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke



*Enhancing Accountability*

**HEADQUARTERS**  
Anniversary Towers  
Monrovia Street  
P.O. Box 30084-00100  
NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL POLICE SERVICE COMMISSION FOR THE YEAR ENDED 30 JUNE, 2020**

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

#### **Opinion**

I have audited the accompanying financial statements of National Police Service Commission set out on pages 17 to 39, which comprise the statement of assets and liabilities as at 30 June, 2020, statement of receipts and payments, statement of cash flows and the summary statements of appropriation – recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the National Police Service Commission as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Police Service Commission Act, 2011 and the Public Finance Management, Act 2012.

#### **Basis for Opinion**

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

#### **Key Audit Matters**

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



## **Other Matter**

### **Pending Bills**

Note 13 to the financial statements indicates that the Commission had pending bills of Kshs.17,636,826 as at 30 June, 2020. Management has explained that the bills related to disputed rent between the landlord and the Commission. Reconciliation has since been agreed upon and the Commission is in the process of settling the reconciled bills.

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

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

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

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

### **Conclusion**

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

### **Basis for Conclusion**

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



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

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

In preparing the financial statements, Management is responsible for assessing the Commission's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of intention to terminate the Commission or to cease operations.

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

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

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

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

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the



activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence

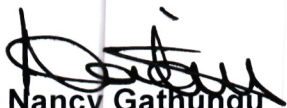


obtained up to the date of my audit report. However, future events or conditions may cause the Commission to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Commission to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
**Nancy Gathungu**  
**AUDITOR-GENERAL**

**Nairobi**

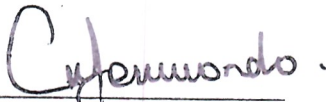
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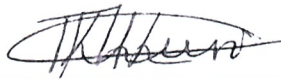
**NATIONAL POLICE SERVICE COMMISSION**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**III. STATEMENT OF RECEIPTS AND PAYMENTS**

|                           |   |                    |                    |
|---------------------------|---|--------------------|--------------------|
|                           |   |                    |                    |
| <b>RECEIPTS</b>           |   |                    |                    |
| Exchequer releases        | 1 | 623,884,937        | 617,699,750        |
|                           |   |                    |                    |
| <b>TOTAL RECEIPTS</b>     |   | <b>623,884,937</b> | <b>617,699,750</b> |
|                           |   |                    |                    |
| <b>PAYMENTS</b>           |   |                    |                    |
| Compensation of Employees | 2 | 309,801,719        | 280,609,989        |
| Use of goods and services | 3 | 234,031,670        | 284,928,626        |
| Non Financial Assets      | 4 | 79,799,245         | 45,463,458         |
|                           |   |                    |                    |
| <b>TOTAL PAYMENTS</b>     |   | <b>623,632,634</b> | <b>611,002,073</b> |
|                           |   |                    |                    |
| <b>SURPLUS/DEFICIT</b>    |   | <b>252,303</b>     | <b>6,697,677</b>   |

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> June 2020 and signed by:

  
 Accounting Officer  
 Joseph V. Onyango, MBS

  
 Principal Accountant  
 Kenneth Theuri Karuoya  
 ICPAK Member Number: 13927

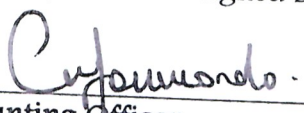


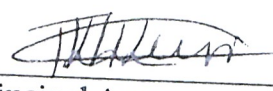
**NATIONAL POLICE SERVICE COMMISSION**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**IV. STATEMENT OF ASSETS AND LIABILITIES**

| <b>FINANCIAL ASSETS</b>                                            |   |                   |                   |
|--------------------------------------------------------------------|---|-------------------|-------------------|
| <b>Cash and Cash Equivalents</b>                                   |   |                   |                   |
| Bank Balances                                                      | 5 | 2,768,994         | 6,419,052         |
| Cash Balances                                                      | 6 | 38,864            | 171,886           |
| <b>Total Cash and cash equivalent</b>                              |   | <b>2,807,858</b>  | <b>6,590,938</b>  |
| Accounts receivables – Outstanding Imprests and clearance Accounts | 7 | 9,256,866         | 4,228,973         |
| <b>TOTAL FINANCIAL ASSETS</b>                                      |   | <b>12,064,724</b> | <b>10,819,911</b> |
| <b>FINANCIAL LIABILITIES</b>                                       |   |                   |                   |
| Accounts Payables – Deposits and retentions                        | 8 | 2,542,339         | 1,549,829         |
| <b>NET FINANCIAL ASSETS</b>                                        |   | <b>9,522,385</b>  | <b>9,270,082</b>  |
| <b>REPRESENTED BY</b>                                              |   |                   |                   |
| Fund balance b/fwd                                                 | 9 | 9,270,082         | 2,572,405         |
| Surplus/Deficit for the year                                       |   | 252,303           | 6,697,677         |
| <b>NET FINANCIAL POSITION</b>                                      |   | <b>9,522,385</b>  | <b>9,270,082</b>  |

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> June, 2020 and signed by:

  
Accounting Officer  
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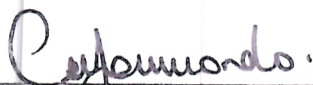
  
Principal Accountant  
Kenneth Theuri Karuoya  
ICPAK Member Number: 13927

**NATIONAL POLICE SERVICE COMMISSION**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**V. STATEMENT OF CASH FLOWS**

|                                                                       |    |                     |                     |
|-----------------------------------------------------------------------|----|---------------------|---------------------|
| Exchequer Releases                                                    | 1  | 623,884,937         | 617,699,750         |
|                                                                       |    |                     |                     |
|                                                                       |    | 623,884,937         | 617,699,750         |
| <b>Payments for operating expenses</b>                                |    |                     |                     |
| Compensation of Employees                                             | 2  | 309,801,719         | 280,609,989         |
| Use of goods and services                                             | 3  | 234,031,670         | 284,928,626         |
|                                                                       |    | 543,833,389         | 565,538,615         |
| <b>Adjusted for:</b>                                                  |    |                     |                     |
| Adjustments during the year                                           |    |                     |                     |
| Decrease/ (Increase) in Accounts receivable:<br>(outstanding imprest) | 10 | (5,027,893)         | (2,375,527)         |
| Increase/ (Decrease) in Accounts Payable:<br>(deposits and retention) | 11 | 992,510             | 502,139             |
| <b>Net cash flow from operating activities</b>                        |    | <b>76,016,165</b>   | <b>50,287,747</b>   |
| <b>CASHFLOW FROM INVESTING ACTIVITIES</b>                             |    |                     |                     |
| Non Financial Assets -Acquisition of Assets                           | 4  | (79,799,245)        | (45,463,458)        |
| <b>Net cash flows from Investing Activities</b>                       |    | <b>(79,799,245)</b> | <b>(45,463,458)</b> |
| <b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>                       |    | <b>(3,783,080)</b>  | <b>4,824,289</b>    |
| <b>Cash and cash equivalent at BEGINNING of the year</b>              |    | <b>6,590,938</b>    | <b>1,766,649</b>    |
| <b>Cash and cash equivalent at END of the year</b>                    |    | <b>2,807,858</b>    | <b>6,590,938</b>    |

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> June, 2020 and signed by:

  
 Accounting Officer  
 Joseph V. Onyango, MBS

  
 Principal Accountant  
 Kenneth Theuri Karuoya  
 ICPAK Member Number: 13927



VI. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

| RECEIPTS                                                 |                    |                   |                    |                    |                   |  |  |  |              |
|----------------------------------------------------------|--------------------|-------------------|--------------------|--------------------|-------------------|--|--|--|--------------|
| Exchequer releases                                       | 736,870,000        | 91,407,780        | 645,462,220        | 623,884,937        | 21,577,283        |  |  |  | 96.66        |
| Transfers from Other Government Entities                 | -                  | -                 | -                  | -                  | -                 |  |  |  | -            |
| Other Receipts                                           | -                  | -                 | -                  | -                  | -                 |  |  |  | -            |
| <b>TOTAL RECEIPTS</b>                                    | <b>736,870,000</b> | <b>91,407,780</b> | <b>645,462,220</b> | <b>623,884,937</b> | <b>21,577,283</b> |  |  |  | <b>96.66</b> |
| PAYMENTS                                                 |                    |                   |                    |                    |                   |  |  |  |              |
| Compensation of Employees                                | 321,880,000        | -                 | 321,880,000        | 309,801,719        | 12,078,281        |  |  |  | 96.25        |
| Use of goods and services                                | 270,490,000        | 28,806,400        | 241,683,600        | 234,031,670        | 7,651,930         |  |  |  | 96.83        |
| Acquisition of Assets                                    | 144,500,000        | 62,601,380        | 81,898,620         | 79,799,245         | 2,099,375         |  |  |  | 97.44        |
| Finance Costs, including Loan Interest                   | -                  | -                 | -                  | -                  | -                 |  |  |  | -            |
| Repayment of principal on Domestic and Foreign borrowing | -                  | -                 | -                  | -                  | -                 |  |  |  | -            |
| Other Payments                                           | -                  | -                 | -                  | -                  | -                 |  |  |  | -            |
| <b>TOTAL PAYMENTS</b>                                    | <b>736,870,000</b> | <b>91,407,780</b> | <b>645,462,220</b> | <b>623,632,634</b> | <b>21,829,586</b> |  |  |  | <b>96.62</b> |
| <b>Surplus/ Deficit</b>                                  |                    |                   |                    | <b>252,303.00</b>  | <b>(252,303)</b>  |  |  |  | <b>0.04%</b> |

The difference between the Original Budget and the Final Budget is as a result of cuts in supplementary budgets  
The entity financial statements were approved on 30th June, 2020 and signed by:

  
Accounting Officer  
Joseph V. Onyango, MBS

  
Principal Accountant  
Kenneth Theuri Karuoya  
ICPAK Member Number: 13927

NATIONAL POLICE SERVICE COMMISSION

Reports and Financial Statements

For the year ended June 30, 2020

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

| RECEIPTS                                                 |                    |                   |                    |                    |                   |              |  |  |  |
|----------------------------------------------------------|--------------------|-------------------|--------------------|--------------------|-------------------|--------------|--|--|--|
| Exchequer releases                                       | 736,870,000        | 91,407,780        | 645,462,220        | 623,884,937        | 21,577,283        | 96.66        |  |  |  |
| Transfers from Other Government Entities                 | -                  | -                 | -                  | -                  | -                 | -            |  |  |  |
| Other Receipts                                           | -                  | -                 | -                  | -                  | -                 | -            |  |  |  |
| <b>TOTAL RECEIPTS</b>                                    | <b>736,870,000</b> | <b>91,407,780</b> | <b>645,462,220</b> | <b>623,884,937</b> | <b>21,577,283</b> | <b>96.66</b> |  |  |  |
| PAYMENTS                                                 |                    |                   |                    |                    |                   |              |  |  |  |
| Compensation of Employees                                | 321,880,000        | -                 | 321,880,000        | 309,801,719        | 12,078,281        | 96.25        |  |  |  |
| Use of goods and services                                | 270,490,000        | 28,806,400        | 241,683,600        | 234,031,670        | 7,651,930         | 96.83        |  |  |  |
| Acquisition of Assets                                    | 144,500,000        | 62,601,380        | 81,898,620         | 79,799,245         | 2,099,375         | 97.44        |  |  |  |
| Finance Costs, including Loan Interest                   | -                  | -                 | -                  | -                  | -                 | -            |  |  |  |
| Repayment of principal on Domestic and Foreign borrowing | -                  | -                 | -                  | -                  | -                 | -            |  |  |  |
| Other Payments                                           | -                  | -                 | -                  | -                  | -                 | -            |  |  |  |
| <b>TOTAL PAYMENTS</b>                                    | <b>736,870,000</b> | <b>91,407,780</b> | <b>645,462,220</b> | <b>623,632,634</b> | <b>21,829,586</b> | <b>96.62</b> |  |  |  |
| <b>Surplus/ Deficit</b>                                  |                    |                   |                    | <b>252,303.00</b>  | <b>(252,303)</b>  | <b>0.04%</b> |  |  |  |

Notes

The difference between the Original Budget and the Final Budget is as a result of cuts in supplementary budgets  
The entity financial statements were approved on 30th June, 2020 and signed by:

  
Accounting Officer  
Joseph V. Onyango, MBS

  
Principal Accountant  
Kenneth Theuri Karuoya  
ICPAK Member Number: 13927



**For the year ended June 30, 2020**

## BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

| National Police Service Commission  |                       |                   |                    |                    |                   |
|-------------------------------------|-----------------------|-------------------|--------------------|--------------------|-------------------|
| Administration and Standard Setting |                       |                   |                    |                    |                   |
| Compliance and Audit                | 635,242,600.00        | (55,093,080)      | 580,149,520        | 560,202,361        | 19,947,159        |
| Counseling Management Services      | 7,000,000.00          | (650,000)         | 6,350,000          | 6,280,803          | 69,197            |
|                                     | 94,627,400.00         | (35,664,700)      | 58,962,700         | 57,149,470         | 1,813,230         |
| <b>Total</b>                        | <b>736,870,000.00</b> | <b>91,407,780</b> | <b>645,462,220</b> | <b>623,632,634</b> | <b>21,829,586</b> |

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the Commission's budgets which are programme based. Ensure that this document is completed to enable consolidation by the National Treasury)

## VIII. SIGNIFICANT ACCOUNTING POLICIES

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

### 1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for;

- a) Receivables that include imprests and salary advances
- b) Payables that include deposits and retentions

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

### 2. Reporting Entity

The financial statements are for the National Police Service Commission. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012.

### 3. Reporting Currency

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

### 4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the National Police Service Commission for all the years presented.

#### a) Recognition of Receipts

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



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**SIGNIFICANT ACCOUNTING POLICIES**

---

- **Transfers from the Exchequer**  
Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.
- **External Assistance**  
External assistance is received through grants and loans from multilateral and bilateral development partners.  
  
Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.  
  
In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.  
  
During the year ended 30<sup>th</sup> June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.
- **Other receipts**  
These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognised in the financial statements the time associated cash is received.
- b) **Recognition of payments**  
The Entity recognises all payments when the event occurs, and the related cash has been paid out by the Entity.
- **Compensation of Employees**  
Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.
- **Use of Goods and Services**  
Goods and services are recognized as payments in the period when the goods/services are paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.
- **Interest on Borrowing**  
Borrowing costs that include interest are recognized as payment in the period in which they are paid for.

**NATIONAL POLICE SERVICE COMMISSION**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**SIGNIFICANT ACCOUNTING POLICIES**

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

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

• **Acquisition of Fixed Assets**

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

**5. In-kind contributions**

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

**6. Third Party Payments**

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

**7. Cash and Cash Equivalents**

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



**NATIONAL POLICE SERVICE COMMISSION**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**  
**Restriction on Cash**

Restricted cash represents amounts that are limited / restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June, 2020, this amounted to Kshs 2,542,338.95 compared to Kshs 1,549,829.15 in prior period.

There were no other restrictions on cash during the year.

**SIGNIFICANT ACCOUNTING POLICIES**

**8. Accounts Receivable**

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

**9. Accounts Payable**

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

**10. Pending Bills**

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

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2019 for the period 1<sup>st</sup> July 2019 to 30<sup>th</sup> June 2020 as required by Law and

## **NATIONAL POLICE SERVICE COMMISSION**

### **Reports and Financial Statements**

#### **For the year ended June 30, 2020**

there were two supplementary adjustments to the original budget during the year.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

#### **12. Comparative Figures**

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

### **SIGNIFICANT ACCOUNTING POLICIES**

#### **13. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2020.

#### **14. Errors**

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by:

- i. Restating the comparative amounts for prior period(s) presented in which the error occurred
- ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

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

#### **15. Related Party Transactions**

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



NATIONAL POLICE SERVICE COMMISSION  
Reports and Financial Statements  
For the year ended June 30, 2020

IX. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHEQUER RELEASES

|                                        |                    |                    |
|----------------------------------------|--------------------|--------------------|
| Total Exchequer Releases for quarter 1 | 92,610,022         | 152,031,700        |
| Total Exchequer Releases for quarter 2 | 155,111,982        | 127,050,100        |
| Total Exchequer Releases for quarter 3 | 95,937,275         | 126,861,440        |
| Total Exchequer Releases for quarter 4 | 280,225,658        | 211,756,510        |
| <b>Total</b>                           | <b>623,884,937</b> | <b>617,699,750</b> |

2 COMPENSATION OF EMPLOYEES

|                                                                    |                    |                    |
|--------------------------------------------------------------------|--------------------|--------------------|
| Basic salaries of permanent employees                              | 128,546,661        | 118,252,607        |
| Basic wages of temporary employees                                 | 71,974,537         | 53,522,866         |
| Personal allowances paid as part of salary                         | 93,354,349         | 90,499,872         |
| Employer Contributions Compulsory national social security schemes | 15,926,172         | 18,334,644         |
| <b>Total</b>                                                       | <b>309,801,719</b> | <b>280,609,989</b> |

**NATIONAL POLICE SERVICE COMMISSION**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**3 USE OF GOODS AND SERVICES**

|                                                              |                    |                    |  |
|--------------------------------------------------------------|--------------------|--------------------|--|
|                                                              |                    |                    |  |
| Utilities, supplies and services                             | 2,783,669          | 2,612,851          |  |
| Communication, supplies and services                         | 3,113,381          | 5,978,305          |  |
| Domestic travel and subsistence                              | 30,940,069         | 43,986,852         |  |
| Foreign travel and subsistence                               | 176,493            | 2,380,417          |  |
| Printing, advertising and information supplies & services    | 2,253,573          | 4,122,064          |  |
| Rentals of produced assets                                   | 99,514,675         | 89,006,235         |  |
| Training expenses                                            | 3,650,071          | 12,198,172         |  |
| Hospitality supplies and services                            | 19,553,648         | 35,249,713         |  |
| Insurance costs                                              | 39,557,494         | 44,293,585         |  |
| Specialized materials and services                           | 734,704            | 196,986            |  |
| Office and general supplies and services                     | 4,030,450          | 7,143,016          |  |
| Other operating expenses                                     | 14,015,125         | 9,002,130          |  |
| Routine maintenance – vehicles and other transport equipment | 4,676,158          | 18,818,519         |  |
| Routine maintenance – other assets                           | 670,647            | 1,739,715          |  |
| Exchange Rate Losses                                         | 0                  | 0                  |  |
| Fuel Oil and Lubricants                                      | 8,361,513          | 8,200,066          |  |
| <b>Total</b>                                                 | <b>234,031,670</b> | <b>284,928,626</b> |  |



**NATIONAL POLICE SERVICE COMMISSION**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**4 ACQUISITION OF ASSETS**

|                                                    | 2019-2020         | 2018-2019         |
|----------------------------------------------------|-------------------|-------------------|
| Refurbishment of Buildings                         | 7,499,000         | 17,090,718        |
| Purchase of Vehicles and Other Transport Equipment | 40,458,000        | 0                 |
| Purchase of Office Furniture and General Equipment | 1,842,245         | 11,732,740        |
| Acquisition of Intangible Assets                   | 30,000,000        | 17,000,000        |
| <b>Sub-total</b>                                   | <b>79,799,245</b> | <b>45,463,458</b> |
| <b>Total</b>                                       | <b>79,799,245</b> | <b>45,463,458</b> |

**5 Bank Accounts**

|                                               | Amount in bank account currency | Interest whether recurrent, development deposit etc. | 2019-2020        | 2018-2019        |
|-----------------------------------------------|---------------------------------|------------------------------------------------------|------------------|------------------|
| Central Bank of Kenya, Account No. 1000181486 | KES                             | Recurrent                                            | 226,595          | 4,869,223        |
| Central Bank of Kenya, Account No. 1000182202 | KES                             | Deposit                                              | 2,542,339        | 1,549,829        |
| <b>Total</b>                                  |                                 |                                                      | <b>2,768,994</b> | <b>6,419,052</b> |

**NATIONAL POLICE SERVICE COMMISSION**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**6 CASH IN HAND**

|                                          |               |                |  |
|------------------------------------------|---------------|----------------|--|
|                                          |               |                |  |
| Cash in Hand – Held in domestic currency | 38,864        | 171,886        |  |
| Cash in Hand – Held in foreign currency  | -             | -              |  |
|                                          |               |                |  |
| <b>Total</b>                             | <b>38,864</b> | <b>171,886</b> |  |

Cash in hand should also be analysed as follows:

|              |               |                |  |
|--------------|---------------|----------------|--|
|              |               |                |  |
| Location 1   | 38,864        | 171,886        |  |
| <b>Total</b> | <b>38,864</b> | <b>171,886</b> |  |

*[Provide cash count certificates for each as attachments to the financial statements]*



**NATIONAL POLICE SERVICE COMMISSION**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**7. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS**

|                                                              |      | 2019-2020           | 2018-2019        |
|--------------------------------------------------------------|------|---------------------|------------------|
| Government Imprests – As at 30 <sup>th</sup> June 2020       |      | 7,438,937           | 2,370,488        |
| Salary advances                                              |      | 68,929              | 1,439,485        |
| Clearance Accounts - Overtime overpayment and Salary advance |      | 1,749,000           | 419,000          |
| <b>Total</b>                                                 |      | <b>9,256,866</b>    | <b>4,228,973</b> |
|                                                              |      | 2019-2020           | 2018-2019        |
| <b>Salary Advance</b>                                        |      |                     |                  |
| Commission members                                           | 2014 | 1,330,000           | 1,330,000        |
| Ms Florence Awour J Otieno                                   | 2020 | 89,200.80           | 29,728.80        |
| Matthew Muthama Mutua                                        | 2020 | 45,000              | Nil              |
| Victor Holu M'Masi                                           | 2020 | 117,600             | 39,200           |
| <b>Sub Total</b>                                             |      | <b>1,581,800.80</b> | <b>68,928.80</b> |
| <b>Airtime Overpayment</b>                                   |      |                     |                  |
| Esther Chui                                                  | 2014 | 200,955             | 200,955          |
| Mr. Rtd. Muiru                                               | 2014 | 218,045             | 218,045          |
| <b>Sub Total</b>                                             |      | <b>374,555</b>      | <b>419,000</b>   |
| Imprest Register -- Surrenders processed after 30-6-2020     | 2020 |                     | 7,438,937        |
| <b>Total</b>                                                 |      |                     | <b>9,256.866</b> |

## NATIONAL POLICE SERVICE COMMISSION

### Reports and Financial Statements

For the year ended June 30, 2020

#### Airtime Overpayment:

This was paid to members of the Commission. The Commission wrote to the National Treasury to recover the overpayment and remit it to the Commission's Recurrent Bank Account. However, the Vice Chairperson Ms. Esther Chui passed on before full recovery of the amount, and the balance is expected from the final dues. The balance is expected from the final dues of Rtd. Mjr. Muiu whose salary was stopped before full recovery of the amount due to long period of sickness in accordance with government regulations.

#### Government Imprests

This includes an amount of Kshs.7, 438,937 for both standing imprest and temporary imprest that was processed after 30<sup>th</sup> June, 2020 due to IFMIS system closure hence it is reflected in the financial statements as outstanding. The actual outstanding balance is Nil

#### Salary advance

This represent Ksh.1, 330,000 advanced to the Commission members before their salaries were processed to avoid pecuniary embarassment. The Commission wrote to the National Treasury to have the money recovered and remitted to the Commission's Recurrent Bank Account. The entire amount was recovered; however, it was never remitted to the Commission as requested. This is being followed up with the National Treasury in order to close the issue.

## 8 ACCOUNTS PAYABLE

|           |           |           |
|-----------|-----------|-----------|
| Retention | 2,474,230 | 1,481,720 |
| Deposits  | 68,109    | 68,109    |
| Total     | 2,542,339 | 1,549,829 |



**NATIONAL POLICE SERVICE COMMISSION**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**9 FUND BALANCE BROUGHT FORWARD**

|                      |                  |                  |
|----------------------|------------------|------------------|
| Bank accounts        |                  |                  |
| Cash in hand         | 6,419,052        | 1,761,888        |
| Accounts Receivables | 171,886          | 4,761            |
| Accounts Payables    | 4,228,973        | 1,853,446        |
|                      | (1,549,829)      | (1,047,690)      |
| <b>Total</b>         | <b>9,270,082</b> | <b>2,572,405</b> |

**10. CHANGES IN RECEIVABLE**

|                                                 | 2019-2020   | 2018-2019   |
|-------------------------------------------------|-------------|-------------|
|                                                 | KSHS        | KSHS        |
| Outstanding as at 1 <sup>st</sup> July 2019 (A) |             |             |
| Issued during the Year (B)                      | 4,228,973   | 1,853,446   |
| Surrender During The Year (C)                   | -           | -           |
| Net Changes in account receivables D=A+B-c      | 9,256,866   | 4,228,973   |
|                                                 | (5,027,893) | (2,375,927) |

**11. CHANGES IN PAYABLES – DEPOSITS AND RETENTION**

|                                                             | 2019-2020      | 2018-2019      |
|-------------------------------------------------------------|----------------|----------------|
|                                                             | KSHS           | KSHS           |
| Deposits and retentions as at 1 <sup>st</sup> July 2019 (A) |                |                |
| Deposits and retentions held during the Year (B)            | 1,549,829      | 1,047,690      |
| Deposits and retentions paid During The Year (C)            | -              | -              |
| Net Changes in account payables D=A+B-c                     | 2,542,339      | 1,549,829      |
|                                                             | <b>992,510</b> | <b>502,139</b> |

**NATIONAL POLICE SERVICE COMMISSION**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**12. RELATED PARTY DISCLOSURES**

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

The following comprise of related parties to the National Police Service Commission.

- I. Key management personnel that include cabinet Secretaries and Accounting Officers
- II. Other Ministries Departments and Agencies and Development Projects
- III. County Governments
- IV. State Corporation and Semi-Autonomous Government Agencies.

**Related Party Transactions**

|                                            | 2019-2020          | 2018-2019          |
|--------------------------------------------|--------------------|--------------------|
|                                            | Kshs               | Kshs               |
| Key Management Compensation                | 8,417,292          | 8,417,292          |
| Transfer to Related Parties                |                    |                    |
| Transfer to other MDAs                     | -                  | -                  |
| <b>Total Transfer to Related Parties</b>   | <b>8,417,292</b>   | <b>8,417,292</b>   |
| <b>Total Transfer from Related Parties</b> |                    |                    |
| Transfer from the Exchequer                | 623,884,937        | 617,699,750        |
| Transfers from other MDAs                  | -                  | -                  |
| <b>Total Transfer from Related Parties</b> | <b>623,884,937</b> | <b>617,699,750</b> |



NATIONAL POLICE SERVICE COMMISSION  
 Reports and Financial Statements  
 For the year ended June 30, 2020  
 13 PENDING ACCOUNTS PAYABLE

|                    |           |               |           |               |
|--------------------|-----------|---------------|-----------|---------------|
| Supply of Goods    | 358,284   | Nil           | 358,284   | Nil           |
| Supply of services | 6,713,323 | 17,636,826.40 | 6,713,323 | 17,636,826.40 |
| Total              | 7,071,607 | 17,636,826.40 | 7,071,607 | 17,636,826.40 |

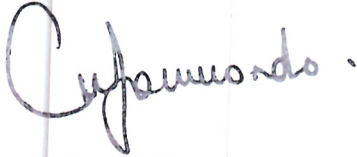
ANALYSIS OF PENDING ACCOUNTS PAYABLE

|                    |            |          |     |            |            |                                         |
|--------------------|------------|----------|-----|------------|------------|-----------------------------------------|
| Supply of services |            |          |     |            |            |                                         |
| Park Plaza Limited | 33,307,517 | 2013     | Nil | 17,109,566 | 17,109,566 | Bills verified and payable upon funding |
| Duke Masters       | 527,260    | 12.02.18 | Nil | 527,260    | 527,260    | Under Investigations                    |
|                    | 33,834,777 |          |     | 17,636,826 | 17,636,826 |                                         |
| Grand Total        | 33,834,777 |          |     | 17,636,826 | 17,636,826 |                                         |

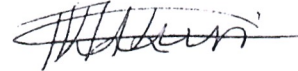
## 12. PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITOR'S RECOMMENDATIONS

There are no unresolved / concluded audit queries by the external auditor for prior years.

The commission received unqualified reports in the financial years 2017-2018 and 2018-2019.



Accounting Officer  
Joseph V. Onyango, MBS



Principal Accountant  
Kenneth Theuri Karuoya  
ICPAK Member Number: 13927



14. SUMMARY OF FIXED ASSET REGISTER

|                                           |             |            |   |   |   |             |
|-------------------------------------------|-------------|------------|---|---|---|-------------|
| Land                                      | -           | -          | - | - | - | -           |
| Refurbishment of Buildings and structures | 18,153,364  | 7,499,000  | - | - | - | -           |
| Transport equipment                       | 136,040,181 | 40,458,000 | - | - | - | 25,652,864  |
| Office equipment, furniture and fittings  | 21,335,524  | 1,842,244  | - | - | - | 176,498,181 |
| ICT Equipment                             | 47,178,815  | -          | - | - | - | 23,177,769  |
| Machinery and Equipment                   | 12,487,172  | -          | - | - | - | 47,178,815  |
| Intangible assets                         | 17,000,000  | 30,000,000 | - | - | - | 12,487,172  |
| Work in Progress                          | -           | -          | - | - | - | 30,000,000  |
| Total                                     | 252,195,556 | 79,799,245 | - | - | - | 331,994,800 |

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the Ministry, Department or Agency. Additions during the year should tie to note 18 on acquisition of assets during the year. Ensure this section is complete covering all the entities assets)

**NATIONAL POLICE SERVICE COMMISSION**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**15. REPORTS GENERATED FROM IFMIS**

The following financial Reports Generated from IFMIS should be generated and attached as appendices to these financial statements.

- i. GOK IFMIS Comparison Trial Balance
- ii. FO30 (Bank reconciliations) for all bank accounts
- iii. GOK IFMIS Receipts and Payments Statement
- iv. GOK IFMIS Statement of Financial Position
- v. GOK IFMIS Statement of Cash Flows
- vi. GOK IFMIS Notes to the Financial Statements
- vii. GOK IFMIS Statement of Budget Execution
- viii. GOK IFMIS Statement of Deposits
- ix. GOK IFMIS Budget Execution by Programme and Economic Classification
- x. GOK IFMIS Budget Execution by Heads and Programmes
- xi. GOK IFMIS Budget Execution by Programmes and Sub-programmes



BANKI  
KUU-YA  
KENYA



CENTRAL  
BANK OF  
KENYA

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

8th July, 2019

## CERTIFICATE OF BALANCES

Customer : 120376 NATIONAL POLICE SERVICE COMMISSION

Balance Date: 30-Jun-20

| Account No | Account Name                        | Currency | Balance      |
|------------|-------------------------------------|----------|--------------|
| 1000181486 | REC-NATIONAL POLICE SERVICE COMMISS | KES      | 382,546.00   |
| 1000182202 | DEP-NATIONAL POLICE SERVICE COMM    | KES      | 2,542,338.95 |
| 1000182563 | CBK165-NATIONAL POLICE SERVICE COMM | KES      | 0.00         |

L. K. RWERIA  
AUTHORISED SIGNATORY  
BANKING SERVICES DIVISION

P. S. LENKUME  
AUTHORISED SIGNATORY  
BANKING SERVICES DIVISION

NATIONAL POLICE SERVICE COMMISSION

VOTE DEP -2101

BANK RECONCILIATIONS FOR THE MONTH ENDING 30TH JUNE 2020

F.30

|                                                  | KSHS         |
|--------------------------------------------------|--------------|
| BALANCE AS PER BANK STATEMENT                    | 2,542,338.95 |
| LESS: PAYMENTS IN CASHBOOK NOT IN BANK STATEMENT | 0.00         |
| RECEIPTS IN BANK STATEMENT NOT IN CASHBOOK       | 0.00         |
| ADD: PAYMENTS IN BANK STATEMENT NOT IN CASHBOOK  | 0.00         |
| RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT       | 0.00         |
| BALANCE AS PER CASHBOOK                          | 2,542,338.95 |
| ACTUAL CASHBOOK BALANCE                          | 2,542,338.95 |

Prepared by: *Philip K. Legat*

Reviewed by: *Henrick Thuri*

Senior Accountant *Philip K. Legat*

Principal Accountant *Henrick Thuri*

Date: *5/7/20*

Date: *08/05/2020*



**APPENDIX I PAYMENT IN CASHBOOK NOT IN BANK STATEMENT**  
**BANK RECONCILIATIONS FOR THE MONTH ENDING 30TH JUNE 2020**

| DATE   | GP:REF NO | PARTICULARS | KSHS |
|--------|-----------|-------------|------|
| Totals |           |             | 0.00 |

**APPENDIX II RECEIPTS IN BANK STATEMENT NOT IN CASHBOOK**  
**B BANK RECONCILIATIONS FOR THE MONTH ENDING 30TH JUNE 2020**

| DATE   | GP:REF NO | PARTICULARS | KSHS |
|--------|-----------|-------------|------|
| Totals |           |             | 0.00 |

**APPENDIX III PAYMENTS IN BANK STATEMENT NOT IN CASHBOOK**  
**B BANK RECONCILIATIONS FOR THE MONTH ENDING 30TH JUNE 2020**

| DATE   | GP:REF NO | PARTICULARS | KSHS |
|--------|-----------|-------------|------|
| Totals |           |             | 0.00 |

**APPENDIX IV RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT**  
**B BANK RECONCILIATIONS FOR THE MONTH ENDING 30TH JUNE 2020**

| DATE   | GP:REF NO | PARTICULARS | KSHS |
|--------|-----------|-------------|------|
| Totals |           |             | 0.00 |

# RECEIPTS

[illegible]



## 20

F.O. 26 (Small)

|    |    |    |    |    |
|----|----|----|----|----|
| 95 | 96 | 97 | 08 | 51 |
|----|----|----|----|----|

**Annex IV****DEPOSIT ANALYSIS - AS AT 30TH JUNE 2020**

| <b>10% RETENTION MONIES</b>           | <b>AMOUNT KSH.</b>  | <b>KSH.</b>         |
|---------------------------------------|---------------------|---------------------|
| Rickways Renovators - Voucher No. 20  | 100,000.00          | 2,474,229.65        |
| Rickways Renovators - Voucher No. 208 | 25,000.05           |                     |
| Tecaiyo Africa Ltd - Voucher No.1349  | 861,744.45          |                     |
| Mell Court Ltd - Voucher No.1339      | 494,975.35          |                     |
| Mell Court Ltd - Voucher No.0242      | 374,900.00          |                     |
| Mell Court Ltd - Voucher No.0550      | 229,470.65          |                     |
| Mell Court Ltd - Voucher No.0547      | 375,000.00          |                     |
| Tecaiyo Africa Ltd - Voucher No.0741  | 13,139.15           |                     |
| <b>Sub Total</b>                      | <b>2,474,229.65</b> |                     |
| <b>ESTATE</b>                         |                     |                     |
| CHARLES MUTHUSI - Voucher No. 11      | 41,067.60           | 68,109.30           |
| BEATRICE MARETE - Voucher No. 12      | 27,041.70           |                     |
| <b>Sub Total</b>                      | <b>68,109.30</b>    |                     |
| <b>TOTAL DEPOSIT BALANCE</b>          |                     | <b>2,542,338.95</b> |

**NOTES**

1. 10% retention money relates to retention on refurbishment of buildings.
2. The estate money is for the two named deceased persons held for disbursement to the administrators of their estates once they provide the necessary documents



F.O. 51

Report of the Board of Survey on the Cash and Bank Balances of DEPOSIT 2101 – NATIONAL POLICE SERVICE COMMISSION as at the close of business on 30<sup>th</sup> June 2020.

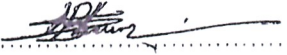
|                 |   |             |
|-----------------|---|-------------|
| BARWAQO MALICHA | - | CHAIRPERSON |
| SARAH WANGARI   | - | MEMBER      |
| BENJAMIN KIARIE | - | MEMBER      |

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

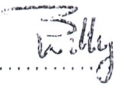
The Cash Book reflected the following balances as at the close of business on the 30<sup>th</sup> June 2020.

|                                                           |       |              |
|-----------------------------------------------------------|-------|--------------|
| Cash at hand,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | Kshs. | Nil          |
| Bank Balance,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | Kshs. | 2,542,338.95 |
|                                                           | Kshs. | 2,542,338.95 |

Standing to the credit of the account on 30<sup>th</sup> June 2020.

BARWAQO MALICHA -  Date 13/07/2020  
Chairperson

SARAH WANGARI -  Date 13/07/2020  
Member

BENJAMIN KIARIE -  Date 13/7/20  
Member

2101

## BANK RECONCILIATIONS FOR THE MONTH ENDING 30TH JUNE 2020

RECURRENT

FO.30

|                                                  | KSHS |            |
|--------------------------------------------------|------|------------|
| BALANCE AS PER BANK STATEMENT                    |      | 382,546.00 |
| LESS: PAYMENTS IN CASHBOOK NOT IN BANK STATEMENT |      | 155,950.80 |
| RECEIPTS IN BANK STATEMENT NOT IN CASHBOOK       |      | 0.00       |
| ADD: PAYMENTS IN BANK STATEMENT NOT IN CASHBOOK  |      | 0.00       |
| RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT       |      | 0.00       |
| BALANCE AS PER CASHBOOK                          |      | 226,595.20 |
| ACTUAL CASHBOOK BALANCE                          |      | 0.00       |
|                                                  |      | 226,595.20 |

Prepared by:.....

*Philip K. Legat*

Senior Accountant

*Philip K. Legat*

Date:.....

*5/7/20*

Reviewed by:.....

*Kenneth Thion*

Principal Accountant

*Kenneth Thion*

Date:.....

*08/07/2020*



**APPENDIX I PAYMENT IN CASHBOOK NOT IN BANK STATEMENT  
BANK RECONCILIATIONS FOR THE MONTH ENDING 30TH JUNE 2020**

| DATE          | GP:REF NO    | PARTICULARS          | KSHS              |
|---------------|--------------|----------------------|-------------------|
| 30-06-2020    | cbk n0 01276 | David Selim          | 116,501.25        |
| 30-06-2020    | cbk n0 01276 | Nyaberi Boaz Momanyi | 39,449.55         |
| <b>Totals</b> |              |                      | <b>155,950.80</b> |

**APPENDIX II RECEIPTS IN BANK STATEMENT NOT IN CASHBOOK  
BANK RECONCILIATIONS FOR THE MONTH ENDING 30TH JUNE 2020**

| DATE          | GP:REF NO | PARTICULARS | KSHS        |
|---------------|-----------|-------------|-------------|
|               |           |             |             |
| <b>Totals</b> |           |             | <b>0.00</b> |

**APPENDIX III PAYMENTS IN BANK STATEMENT NOT IN CASHBOOK  
BANK RECONCILIATIONS FOR THE MONTH ENDING 30TH JUNE 2020**

| DATE          | GP:REF NO | PARTICULARS | KSHS        |
|---------------|-----------|-------------|-------------|
|               |           |             |             |
| <b>Totals</b> |           |             | <b>0.00</b> |

**APPENDIX IV RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT  
BANK RECONCILIATIONS FOR THE MONTH ENDING 30TH JUNE 2020**

| DATE          | GP:REF NO | PARTICULARS | KSHS        |
|---------------|-----------|-------------|-------------|
|               |           |             |             |
| <b>Totals</b> |           |             | <b>0.00</b> |

F.O. 51

Report of the Board of Survey on the Cash and Bank Balances of RECURRENT 2101 – NATIONAL POLICE SERVICE COMMISSION as at the close of business on 30<sup>th</sup> June 2020.

|                 |   |             |
|-----------------|---|-------------|
| BARWAQO MALICHA | - | CHAIRPERSON |
| SARAH WANGARI   | - | MEMBER      |
| BENJAMIN KIARIE | - | MEMBER      |

|                                                     |       |                  |
|-----------------------------------------------------|-------|------------------|
| Notes,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,  | Kshs. | 38,800.00        |
| Silver,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | Kshs. | 64.00            |
| Copper,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | Kshs. | 0.45             |
| Cheques (as per details on reverse),,,,,,,,,,,,,,   | Kshs. | Nil              |
|                                                     | Kshs. | <u>38,864.45</u> |

|               |             |                   |
|---------------|-------------|-------------------|
| Cash at hand, | Kshs.       | 38,864.45         |
| Bank Balance, | Kshs.       | 226,595.20        |
|               | <b>Kshs</b> | <b>265,459.65</b> |

BARWAQO MALICHA - *[Signature]* Date 13/7/2020.

SARAH WANGARI - Director Date 13/7/2020

BENJAMIN KIARIE - Willy Date 13/7/20

Member



# PAYMENTS

12

F.O. 26 (Small)

| To Whom Paid             | Description of Payment | Allocation | Voucher No. | Cheque No. | Sh. cts. | Sh. cts.    | Sh. cts.   |
|--------------------------|------------------------|------------|-------------|------------|----------|-------------|------------|
| 2016/20 Balance B/F      |                        |            |             |            |          | 18402431675 |            |
| " 2016 WH                |                        | 2210101    | 01079       | 21761      |          | 3485        |            |
| " 2016 PLAYS Ltd.        |                        | 2210101    | 01280       | 21771      |          | 19807895    |            |
| " 2016 WH                |                        | "          | "           | 21763      |          | 349860      |            |
| " 2016 PLAYS Ltd.        |                        | 2210101    | 01281       | 21770      |          | 20598180    |            |
| " 2016 WH                |                        | "          | "           | 21765      |          | 361370      |            |
| " Pu Beta General Merch. |                        | 221101     | 01282       | 21844      |          | 34219655    |            |
| " 2016 WH                |                        | "          | "           | 21843      |          | 602345      |            |
| " ELIOT and Glynis Part. |                        | 221101     | 01283       | 21840      |          | 137685515   |            |
| " 2016 WH                |                        | "          | "           | 21829      |          | 694485      |            |
|                          |                        |            |             |            |          | 1959012480  |            |
|                          |                        |            |             |            |          | 3886445     |            |
|                          |                        |            |             |            |          | 22659520    |            |
|                          |                        |            |             |            |          | 3886445     |            |
|                          |                        |            |             |            |          | 19816720    |            |
| BOARD OF SURVEY          |                        |            |             |            |          |             |            |
| CHAIRPERSON              | Bariyo Muleka          |            |             |            |          |             | 13/07/2020 |
| MEMBER                   | SARAH MUTHIGA          |            |             |            |          |             | 23/07/2020 |
| MEMBER                   | Burkina Mwand          |            |             |            |          |             | 23/07/2020 |



# RECEIPTS

[illegible]





REPUBLIC OF KENYA

# National Police Service Commission



Sky Park Plaza, 5<sup>th</sup> Floor  
Woodvale Close, Westlands  
P.O. Box 47363 - 00100 GPO  
**NAIROBI**

Website: [www.npsc.go.ke](http://www.npsc.go.ke)  
Email: [info@npsc.go.ke](mailto:info@npsc.go.ke)  
Tel: 0709 099 000

Our Ref: NPSC/1/1/21/Vol. IX (7)

Date: 15<sup>th</sup> September, 2020

**Dr. Julius Muia, PhD, CBS**  
The Principal Secretary  
The National Treasury  
P. O. Box 30007 - 00100  
**NAIROBI**

Dear *Dr. Muia,*

**RE: STATUS OF PENDING BILLS AS AT 30<sup>TH</sup> JUNE, 2020**

Reference is made to your letter Ref: AG3/87/1/VOL.VI/(60) 7<sup>th</sup> July, 2020 on the above subject matter in which we responded via our Ref: NPSC/1/1/21Vol.IX (6) on 26<sup>th</sup> August, 2020.

The Commission, following verification and final reconciliation of the pending bills wishes to report a reduced amount of Ksh. 17,636,826.40 as broken down below in your format below:

| Financial Year | Amount payable       | Bills under verification | Total (Kshs)         | Available budget under Q1/FY2020/2021 | Budget deficit       |
|----------------|----------------------|--------------------------|----------------------|---------------------------------------|----------------------|
| FY 2019/2020   | Nil                  | Nil                      | Nil                  | Nil                                   | Nil                  |
| FY 2018/2019   | Nil                  | Nil                      | Nil                  | Nil                                   | Nil                  |
| Prior year     | Nil                  | 527,260.00               | 527,260.00           | 520,000.00                            | 7,260.00             |
| Prior years    | 17,109,566.40        | Nil                      | 17,109,566.40        | Nil                                   | 17,109,566.40        |
| <b>Total</b>   | <b>17,109,566.40</b> | <b>527,260.00</b>        | <b>17,636,826.40</b> | <b>520,000.00</b>                     | <b>17,116,826.40</b> |

Additionally, find attached the audited pending bills in the prescribed format as directed.

Thank you for your continued support.

Yours

*Sincerely,*

*Joseph V. Onyango*

Joseph V. Onyango, MBS  
**CS/CHIEF EXECUTIVE OFFICER**

Copy to: The Cabinet Secretary  
National Treasury and Planning

Internal Auditor General  
National Treasury



# APPENDIX III

## NATIONAL POLICE SERVICE COMMISSION

### PENDING BILLS FOR FY 2019/2020 AND PRIOR YEARS

TABLE: 1 ANALYSIS OF PENDING BILLS

| FINANCIAL YEAR      |                            | FY 2019/2020 |     | PRIOR YEARS   |     | TOTAL         | REMARKS                           |
|---------------------|----------------------------|--------------|-----|---------------|-----|---------------|-----------------------------------|
| Category            |                            | Rec          | Dev | Rec           | Dev |               |                                   |
| 1.                  | Bills verified and payable | -            | -   | 17,109,566    | -   | 17,109,566    | Verified for payment upon funding |
| 2.                  | Bills under verification   | -            | -   | 527,260       | -   | 526,260       | Undergoing investigation          |
| 3.                  | Bills under DCI/EACC       | -            | -   | -             | -   | -             |                                   |
| 4.                  | Contested/Court Award      | -            | -   | -             | -   | -             |                                   |
| 5.                  | Ineligible bills           | -            | -   | -             | -   | -             |                                   |
| Total pending bills |                            | -            | -   | 17,636,826.40 | -   | 17,636,826.40 |                                   |

TABLE:2 SETTLEMENT OF VERIFIED AND PAYABLE PENDING BILLS

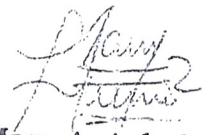
| Verified and payable pending bills |                                                 | Amount (Kshs) |     |            |
|------------------------------------|-------------------------------------------------|---------------|-----|------------|
|                                    |                                                 | Rec           | Dev | Total      |
|                                    | Bills verified and payable (from table 1 above) | 17,109,566    | -   | 17,109,566 |
|                                    | Amount paid                                     | -             | -   | -          |
|                                    | Outstanding balance (A-B)                       | 17,109,566    |     | 17,109,566 |

TABLE 3: DETAILED SCHEDULE OF PENDING BILLS

| Date                  | Supplier/Contract or | Invoice No.                                                                                                                                               | Nature of goods/services | Amount (Kshs) | Amount paid (Kshs) | Outstanding amount (Kshs) |
|-----------------------|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|---------------|--------------------|---------------------------|
| 1. 03/2013 to 08/2019 | Park Plaza           | 14/31/48/78/<br>112/135/281/<br>282/053/097/<br>157/163/169/<br>209/258/325/<br>412/522/626/<br>708/747/821/<br>887/972/1081/<br>/1108/1184/<br>1207/1403 | Rent                     | 6,227,610.68  | -                  | 6,227,610.68              |

|    |  |              |                                                                                                                                                                                                                                                                                                                                                 |                 |              |   |              |
|----|--|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|--------------|---|--------------|
| 2. |  | Park Plaza   | 86/90/140/<br>145/150/155/<br>160/168/204/<br>242/040/193/<br>283/294/060/<br>072/082/108/<br>129/143/197/<br>213/229/242/<br>262/174/277/<br>301/312/357/<br>369/390/454/<br>466/510/561/<br>597/608/644/<br>663/689/723/<br>775/804/838/<br>873/913/924/<br>940/960/999/<br>1028/1058/<br>1087/1118/<br>1164/1196/<br>1225/1255/<br>1296/1307 |                 | 8,704,240.64 | - | 8,704,240.64 |
| 3. |  | Park Plaza   | 13/30/47/77/<br>111/134/277/<br>279/345/363/<br>388/413/432/<br>447/482/537/<br>579/613/665/<br>700/745/774/<br>838/843                                                                                                                                                                                                                         | Electricity     | 2,177,715.08 | - | 2,177,715.08 |
| 4. |  | Duke Masters | 745                                                                                                                                                                                                                                                                                                                                             | ICT maintenance | 527,260.00   | - | 527,260.00   |

Prepared and verified by:

  
 Mary A. Achola  
 Internal Auditor  
 National Police Service Commission



GOVERNMENT OF KENYA - NATIONAL POLICE SERVICE COMMISSION  
IPPD - Payroll by-product: Salary Advance Recovery for the month of June-2020

Employer (vote): 21001 National Police Service Commission

| Payroll No.                                             | Officer's Name              | ID / PP No. | Amount(Ksh) | Balance (Ksh) | Remarks |
|---------------------------------------------------------|-----------------------------|-------------|-------------|---------------|---------|
| 1. 1987108392                                           | Mrs Florence Awuor J Otieno | 1322834     | 7,434.00    | 29,728.80     |         |
| 2. 20140008715                                          | Mr Mathew Muthama Mutua     | 10818764    | 3,750.00    |               |         |
| 3. 20180022262                                          | Mr Victor Holi M'Masi       | 24601965    | 9,800.00    | 39,200.00     |         |
| 3 Vote Totals: 21001 National Police Service Commission |                             |             | 20,984.00   | 68,928.80     |         |



# **Trial Balance**

Entity: 2101-National Police Service Commission

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To ADJ2-19

| Account No and Description                                                    | Current Period |                | Previous period |                |
|-------------------------------------------------------------------------------|----------------|----------------|-----------------|----------------|
|                                                                               | Debit<br>Kshs  | Credit<br>Kshs | Debit<br>Kshs   | Credit<br>Kshs |
| 1450211 Refund of over Payments                                               | 0.00           | 0.00           | 0.00            | 0.00           |
| 1450213 Receipts not classified elsewhere classified                          | 0.00           | 0.00           | 0.00            | 0.00           |
| 1450200 Receipts Not Classified Elsewhere                                     | 0.00           | 0.00           | 0.00            | 0.00           |
| 1450000 Other Receipts Not Elsewhere Classified                               | 0.00           | 0.00           | 0.00            | 0.00           |
| 2110101 Basic Salaries - Civil Service                                        | 128,546,661.10 | 0.00           | 118,252,607.35  | 0.00           |
| 2110100 Basic Salaries - Permanent Employees                                  | 128,546,661.10 | 0.00           | 118,252,607.35  | 0.00           |
| 2110201 Contractual Employees                                                 | 71,974,537.10  | 0.00           | 53,522,866.45   | 0.00           |
| 2110200 Basic Wages - Temporary Employees                                     | 71,974,537.10  | 0.00           | 53,522,866.45   | 0.00           |
| 2110301 House Allowance                                                       | 52,810,856.00  | 0.00           | 48,893,328.65   | 0.00           |
| 2110303 Acting Allowance                                                      | 2,468,900.00   | 0.00           | 1,245,972.15    | 0.00           |
| 2110309 Special Duty Allowance                                                | 2,999,999.40   | 0.00           | 4,965,620.55    | 0.00           |
| 2110313 Entertainment Allowance                                               | 6,024,058.70   | 0.00           | 4,373,068.00    | 0.00           |
| 2110314 Transport Allowance                                                   | 23,304,547.00  | 0.00           | 22,454,283.05   | 0.00           |
| 2110320 Leave Allowance                                                       | 5,745,987.90   | 0.00           | 8,567,599.65    | 0.00           |
| 2110300 Personal Allowances paid as part of Salary                            | 93,354,349.00  | 0.00           | 90,499,872.05   | 0.00           |
| 2110000 Wages and Salary Contributions                                        | 293,875,547.20 | 0.00           | 262,275,345.85  | 0.00           |
| 2120101 Employer Contributions to National Social Security Fund               | 362,200.00     | 0.00           | 1,002,276.60    | 0.00           |
| 2120103 Employer Contribution to Staff Pensions Scheme                        | 15,563,971.95  | 0.00           | 17,332,366.10   | 0.00           |
| 2120100 Employer Contributions to Compulsory National Social Security Schemes | 15,926,171.95  | 0.00           | 18,334,642.70   | 0.00           |
| 2120000 Social Contributions                                                  | 15,926,171.95  | 0.00           | 18,334,642.70   | 0.00           |
| 2210101 Electricity                                                           | 2,684,969.65   | 0.00           | 2,563,870.95    | 0.00           |
| 2210103 Gas expenses                                                          | 98,699.00      | 0.00           | 48,980.00       | 0.00           |
| 2210100 Utilities, Supplies and Services                                      | 2,783,668.65   | 0.00           | 2,612,850.95    | 0.00           |
| 2210201 Telephone, Telex, Facsimile and Mobile Phone Services                 | 1,785,330.00   | 0.00           | 3,047,953.00    | 0.00           |
| 2210202 Internet Connections                                                  | 1,318,701.30   | 0.00           | 2,920,902.15    | 0.00           |
| 2210203 Courier & Postal Services                                             | 9,350.00       | 0.00           | 9,450.00        | 0.00           |
| 2210200 Communication, Supplies and Services                                  | 3,113,381.30   | 0.00           | 5,978,305.15    | 0.00           |
| 2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)       | 5,026,926.00   | 0.00           | 4,314,417.70    | 0.00           |
| 2210302 Accommodation - Domestic Travel                                       | 2,353,784.00   | 0.00           | 9,274,920.00    | 0.00           |
| 2210303 Daily Subsistence Allowance                                           | 23,412,758.80  | 0.00           | 30,397,514.00   | 0.00           |
| 2210304 Sundry Items (e.g. airport tax, taxis, etc?)                          | 225,000.00     | 0.00           | 0.00            | 0.00           |
| 2210300 Domestic Travel and Subsistence, and Other Transportation Costs       | 31,018,468.80  | 0.00           | 43,986,851.70   | 0.00           |
| 2210401 Travel Costs (airlines, bus, railway, etc.)                           | 0.00           | 0.00           | 1,830,225.00    | 0.00           |
| 2210403 Daily Subsistence Allowance                                           | 176,493.00     | 0.00           | 521,392.00      | 0.00           |
| 2210404 Sundry Items (e.g. airport tax, taxis, etc?)                          | 0.00           | 0.00           | 28,800.00       | 0.00           |
| 2210400 Foreign Travel and Subsistence, and other transportation costs        | 176,493.00     | 0.00           | 2,380,417.00    | 0.00           |
| 2210502 Publishing & Printing Services                                        | 1,089,952.60   | 0.00           | 2,831,328.35    | 0.00           |
| 2210503 Subscriptions to Newspapers, Magazines and Periodicals                | 1,061,120.00   | 0.00           | 1,216,736.10    | 0.00           |
| 2210504 Advertising, Awareness and Publicity Campaigns                        | 0.00           | 0.00           | 0.00            | 0.00           |
| 2210505 Trade Shows and Exhibitions                                           | 102,500.00     | 0.00           | 74,000.00       | 0.00           |
| 2210500 Printing, Advertising and Information Supplies and Services           | 2,253,572.60   | 0.00           | 4,122,064.45    | 0.00           |
| 2210601 Rent of Vehicles                                                      | 0.00           | 0.00           | 48,000.00       | 0.00           |
| 2210603 Rents and Rates -                                                     | 95,898,394.90  | 0.00           | 87,851,655.25   | 0.00           |



| Account No and Description                                                           | Current Period |        | Previous period |        |
|--------------------------------------------------------------------------------------|----------------|--------|-----------------|--------|
|                                                                                      | Debit          | Credit | Debit           | Credit |
| Non-Residential                                                                      |                |        |                 |        |
| 2210604 Hire of Transport, Equipment                                                 | 3,616,280.00   | 0.00   | 850,000.00      | 0.00   |
| 2210606 Hire of Equipment, Plant and Machinery                                       | 0.00           | 0.00   | 256,580.00      | 0.00   |
| 2210600 Rentals of Produced Assets                                                   | 99,514,674.90  | 0.00   | 89,006,235.25   | 0.00   |
| 2210701 Travel Allowance                                                             | 1,045,900.00   | 0.00   | 1,789,588.65    | 0.00   |
| 2210703 Production and Printing of Training Materials                                | 121,204.20     | 0.00   | 659,591.00      | 0.00   |
| 2210704 Hire of Training Facilities and Equipment                                    | 0.00           | 0.00   | 47,500.00       | 0.00   |
| 2210706 Book Allowance                                                               | 25,287.00      | 0.00   | 142,500.00      | 0.00   |
| 2210707 Project Allowance                                                            | 62,500.00      | 0.00   | 237,500.00      | 0.00   |
| 2210708 Trainer Allowance                                                            | 0.00           | 0.00   | 423,000.00      | 0.00   |
| 2210709 Research Allowance                                                           | 33,538.00      | 0.00   | 105,000.00      | 0.00   |
| 2210711 Tuition Fees Allowance                                                       | 2,361,642.00   | 0.00   | 8,793,492.10    | 0.00   |
| 2210700 Training Expenses                                                            | 3,650,071.20   | 0.00   | 12,198,171.75   | 0.00   |
| 2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks        | 7,992,514.50   | 0.00   | 14,189,866.90   | 0.00   |
| 2210802 Boards, Committees, Conferences and Seminars                                 | 12,086,167.30  | 0.00   | 21,059,845.85   | 0.00   |
| 2210807 Medals, Awards and Honors                                                    | 0.00           | 0.00   | 0.00            | 0.00   |
| 2210808 Purchase of Coffins                                                          | 0.00           | 0.00   | 0.00            | 0.00   |
| 2210800 Hospitality Supplies and Services                                            | 20,078,681.80  | 0.00   | 35,249,712.75   | 0.00   |
| 2210901 Group Personal Insurance                                                     | 0.00           | 0.00   | 1,294,210.00    | 0.00   |
| 2210910 Medical Insurance                                                            | 39,557,494.40  | 0.00   | 42,999,375.25   | 0.00   |
| 2210900 Insurance Costs                                                              | 39,557,494.40  | 0.00   | 44,293,585.25   | 0.00   |
| 2211009 Education and Library Supplies                                               | 0.00           | 0.00   | 0.00            | 0.00   |
| 2211016 Purchase of Uniforms and Clothing - Staff                                    | 510,557.20     | 0.00   | 196,986.00      | 0.00   |
| 2211019 Purchase of Uniforms and Clothing - Patients                                 | 224,146.80     | 0.00   | 0.00            | 0.00   |
| 2211000 Specialised Materials and Supplies                                           | 734,704.00     | 0.00   | 196,986.00      | 0.00   |
| 2211101 General Office Supplies (papers, pencils, forms, small office equipment etc) | 1,882,681.00   | 0.00   | 4,851,085.20    | 0.00   |
| 2211102 Supplies and Accessories for Computers and Printers                          | 1,619,721.00   | 0.00   | 2,249,831.00    | 0.00   |
| 2211103 Sanitary and Cleaning Materials, Supplies and Services                       | 528,048.00     | 0.00   | 42,100.00       | 0.00   |
| 2211100 Office and General Supplies and Services                                     | 4,030,450.00   | 0.00   | 7,143,016.20    | 0.00   |
| 2211201 Refined Fuels and Lubricants for Transport                                   | 8,361,513.35   | 0.00   | 8,200,066.20    | 0.00   |
| 2211200 Fuel Oil and Lubricants                                                      | 8,361,513.35   | 0.00   | 8,200,066.20    | 0.00   |
| 2211305 Contracted Guards and Cleaning Services                                      | 6,757,973.35   | 0.00   | 5,216,187.75    | 0.00   |
| 2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies     | 2,289,330.00   | 0.00   | 580,580.00      | 0.00   |
| 2211308 Legal Dues/fees, Arbitration and Compensation Payments                       | 4,967,822.00   | 0.00   | 72,200.00       | 0.00   |
| 2211310 Contracted Professional Services                                             | 0.00           | 0.00   | 2,068,000.00    | 0.00   |
| 2211311 Contracted Technical Services                                                | 0.00           | 0.00   | 0.00            | 0.00   |
| 2211320 Temporary Committee Expenses                                                 | 0.00           | 0.00   | 46,000.00       | 0.00   |
| 2211322 Binding of Records                                                           | 0.00           | 0.00   | 19,990.00       | 0.00   |
| 2211328 Counselling Services                                                         | 0.00           | 0.00   | 999,172.00      | 0.00   |
| 2211300 Other Operating Expenses                                                     | 14,015,125.35  | 0.00   | 9,002,129.75    | 0.00   |
| 2210000 Goods and Services                                                           | 229,288,299.35 | 0.00   | 264,370,392.40  | 0.00   |
| 2220101 Maintenance Expenses - Motor Vehicles                                        | 4,676,157.70   | 0.00   | 18,818,518.95   | 0.00   |
| 2220100 Routine Maintenance - Vehicles                                               | 4,676,157.70   | 0.00   | 18,818,518.95   | 0.00   |
| 2220201 Maintenance of Plant, Machinery and Equipment (including lifts)              | 0.00           | 0.00   | 69,630.00       | 0.00   |
| 2220202 Maintenance of Office Furniture and Equipment                                | 98,018.00      | 0.00   | 964,695.00      | 0.00   |
| 2220205 Maintenance of Buildings and Stations -- Non-Residential                     | 0.00           | 0.00   | 35,768.00       | 0.00   |
| 2220210 Maintenance of Computers, Software, and Networks                             | 572,629.15     | 0.00   | 669,621.80      | 0.00   |
| 2220200 Routine Maintenance - Other Assets                                           | 670,647.15     | 0.00   | 1,739,714.80    | 0.00   |
| 2220000 Routine Maintenance                                                          | 5,346,804.85   | 0.00   | 20,558,233.75   | 0.00   |
| 2999999 Expense Control Account                                                      | 0.00           | 0.00   | 0.00            | 0.00   |
| 2999900                                                                              | 0.00           | 0.00   | 0.00            | 0.00   |
| 2990000 System Required Expense A/cs                                                 | 0.00           | 0.00   | 0.00            | 0.00   |



| Account No and Description                                            | Current Period |                | Previous period  |                |
|-----------------------------------------------------------------------|----------------|----------------|------------------|----------------|
|                                                                       | Debit          | Credit         | Debit            | Credit         |
| 3110302 Refurbishment of Non-Residential Buildings                    | 7,499,000.00   | 0.00           | 17,090,717.80    | 0.00           |
| 3110300 Refurbishment of Buildings                                    | 7,499,000.00   | 0.00           | 17,090,717.80    | 0.00           |
| 3110701 Purchase of Motor Vehicles                                    | 40,458,000.00  | 0.00           | 0.00             | 0.00           |
| 3110700 Purchase of Vehicles and Other Transport Equipment            | 40,458,000.00  | 0.00           | 0.00             | 0.00           |
| 3111001 Purchase of Office Furniture and Fittings                     | 1,842,244.90   | 0.00           | 10,869,775.90    | 0.00           |
| 3111002 Purchase of Computers, Printers and other IT Equipment        | 0.00           | 0.00           | 502,964.00       | 0.00           |
| 3111004 Purchase of Exchanges and other Communications Equipment      | 0.00           | 0.00           | 0.00             | 0.00           |
| 3111000 Purchase of Office Furniture and General Equipment            | 1,842,244.90   | 0.00           | 11,372,739.90    | 0.00           |
| 3111111 Purchase of ICT Networking and Communication Equipment        | 0.00           | 0.00           | 0.00             | 4.00           |
| 3111112 Purchase of Software                                          | 0.00           | 0.00           | 0.00             | 0.00           |
| 3111100 Purchase of Specialised Plant, Equipment and Machinery        | 0.00           | 0.00           | 0.00             | 4.00           |
| 3110000 Acquisition of Fixed Capital Assets                           | 49,799,244.90  | 0.00           | 28,463,457.70    | 4.00           |
| 3520304 Sale of Goods and Fees for Services                           | 0.00           | 0.00           | 0.00             | 0.00           |
| 3520300 Receipts from the Sale of Inventories, Stocks and Commodities | 0.00           | 0.00           | 0.00             | 0.00           |
| 3520000 Receipts from Sales of Inventories                            | 0.00           | 0.00           | 0.00             | 0.00           |
| 4110403 Housing loans to public servants                              | 30,000,000.00  | 0.00           | 17,000,000.00    | 0.00           |
| 4110400 Domestic Loans to Individuals and Households                  | 30,000,000.00  | 0.00           | 17,000,000.00    | 0.00           |
| 4110000 Domestic Lending and On-lending                               | 30,000,000.00  | 0.00           | 17,000,000.00    | 0.00           |
| 6530101 Ministry HQ Recurrent Bank A/C                                | 0.00           | 992,215,214.50 | 0.00             | 807,619,964.50 |
| 6530100 Recurrent Bank Accounts                                       | 0.00           | 992,215,214.50 | 0.00             | 807,619,964.50 |
| 6530000 Recurrent Bank Accounts                                       | 0.00           | 992,215,214.50 | 0.00             | 807,619,964.50 |
| 6550101 Ministry HQ Deposit Bank A/C                                  | 0.00           | 10,053,753.70  | 0.00             | 0.00           |
| 6550100 Deposit Bank Accounts                                         | 0.00           | 10,053,753.70  | 411,484.05       | 0.00           |
| 6550000 Deposit Bank Account                                          | 0.00           | 10,053,753.70  | 411,484.05       | 0.00           |
| 6580101 Cash                                                          | 0.00           | 10,053,753.70  | 411,484.05       | 0.00           |
| 6580102 Cash at Hand - imprest                                        | 102,640,023.70 | 0.00           | 33,972,265.00    | 0.00           |
| 6580104 Cash in Transit                                               | 7,351,835.75   | 0.00           | 6,334,463.75     | 0.00           |
| 6580100 Cash in Hand                                                  | 847,317,882.55 | 0.00           | 1,074,827,555.05 | 0.00           |
| 6580000 Cash in Hand                                                  | 957,309,742.00 | 0.00           | 1,115,134,283.80 | 0.00           |
| 6710102 Salary Paid in Advance                                        | 957,309,742.00 | 0.00           | 1,115,134,283.80 | 0.00           |
| 6710103 Salary advance                                                | 70,000.00      | 0.00           | 0.00             | 0.00           |
| 6710100 Debtors & Advances - Employees                                | 1,161,362.50   | 0.00           | 1,288,484.70     | 0.00           |
| 6710000 Domestic Debtors & Advances                                   | 1,231,362.50   | 0.00           | 1,288,484.70     | 0.00           |
| 6740101 Prepayment                                                    | 1,231,362.50   | 0.00           | 1,288,484.70     | 0.00           |
| 6740102 R/D Cheques                                                   | 0.00           | 0.00           | 0.00             | 0.00           |
| 6740103 Loss of Cash                                                  | 1,407,058.25   | 0.00           | 1,211,858.00     | 0.00           |
| 6740100 Other Debtors & Pre-payments                                  | 0.00           | 4,900.00       | 0.00             | 9,800.00       |
| 6740000 Other Debtors & Pre-payments                                  | 1,407,058.25   | 4,900.00       | 1,211,858.00     | 9,800.00       |
| 6760101 Standing Imprests                                             | 1,407,058.25   | 4,900.00       | 1,211,858.00     | 9,800.00       |
| 6760103 Temporary Imprests                                            | 6,690.00       | 0.00           | 121,750.00       | 0.00           |
| 6760100 Imprests                                                      | 1,067,720.50   | 0.00           | 1,369,049.50     | 0.00           |
| 6760000 Government Imprests                                           | 1,074,410.50   | 0.00           | 1,490,799.50     | 0.00           |
| 6780101 General Suspense A/C                                          | 1,074,410.50   | 0.00           | 1,490,799.50     | 0.00           |
| 6780103 District Suspense A/c                                         | 88,916.10      | 0.00           | 88,916.10        | 0.00           |
| 6780110 Imprest Cash Recovery                                         | 0.00           | 0.00           | 0.00             | 0.00           |
| 6780111 Salary Advance Recovery                                       | 0.00           | 4,900.00       | 0.00             | 4,900.00       |
| 6780100 Suspense & Clearance Account                                  | 0.00           | 0.00           | 0.00             | 0.00           |
| 6780000 Suspense & Clearance Account                                  | 88,916.10      | 4,900.00       | 88,916.10        | 4,900.00       |
| 6790102 Receiving Inventory A/C                                       | 88,916.10      | 4,900.00       | 88,916.10        | 4,900.00       |
| 6790100 Other Current System A/cs                                     | 0.00           | 0.00           | 0.00             | 0.00           |
| 6790000 Other Current Assets (System r                                | 0.00           | 0.00           | 0.00             | 0.00           |
| 7310101 General Deposits                                              | 0.00           | 0.00           | 0.00             | 0.00           |
| 7310107 10% Retention Money                                           | 950,767.70     | 0.00           | 950,767.70       | 0.00           |
| 7310100 General Deposits Items                                        | 0.00           | 5,913,344.70   | 0.00             | 5,913,344.70   |
| 7310000 Deposits                                                      | 950,767.70     | 5,913,344.70   | 950,767.70       | 5,913,344.70   |
| 7320011 WCPs                                                          | 950,767.70     | 5,913,344.70   | 950,767.70       | 5,913,344.70   |
| 7320018 Salary Control Account                                        | 0.00           | 0.00           | 0.00             | 0.00           |
| 7320019 RTD Salary - held for officer                                 | 0.00           | 0.00           | 0.00             | 0.00           |
| 7320000 Other Liabilities                                             | 0.00           | 0.00           | 0.00             | 0.00           |
| 7320101 PAYE                                                          | 0.00           | 0.00           | 0.00             | 0.00           |



| Account No and Description                                           | Current Period          |                         | Previous period         |                         |
|----------------------------------------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
|                                                                      | Debit                   | Credit                  | Debit                   | Credit                  |
| 7320102 NHIF                                                         | 0.00                    | 0.00                    | 0.00                    | 0.00                    |
| 7320103 House Rent                                                   | 0.00                    | 0.00                    | 0.00                    | 0.00                    |
| 7320106 NSSF                                                         | 0.00                    | 0.00                    | 0.00                    | 0.00                    |
| 7320107 Co-operatives                                                | 0.00                    | 0.00                    | 0.00                    | 0.00                    |
| 7320108 Insurances                                                   | 0.00                    | 0.00                    | 0.00                    | 0.00                    |
| 7320111 WCPs                                                         | 0.00                    | 0.00                    | 0.00                    | 0.00                    |
| 7320112 Staff Welfare Associations                                   | 0.00                    | 5,690.00                | 0.00                    | 5,690.00                |
| 7320113 HELB Deductions                                              | 5,390.00                | 0.00                    | 5,390.00                | 0.00                    |
| 7320114 Union Dues                                                   | 0.00                    | 0.00                    | 0.00                    | 0.00                    |
| 7320115 Save As You Earn (SAYE)                                      | 0.00                    | 0.00                    | 0.00                    | 0.00                    |
| 7320116 Mortgages / Bank Loans                                       | 0.00                    | 0.00                    | 0.00                    | 0.00                    |
| 7320118 Provident Fund                                               | 115,124.85              | 0.00                    | 115,124.85              | 0.00                    |
| 7320119 RTD Salary - held for officer                                | 0.00                    | 0.00                    | 0.00                    | 0.00                    |
| 7320120 Staff Contribution                                           | 0.00                    | 0.00                    | 0.00                    | 0.00                    |
| 7320121 Salary Overpayment Refunds                                   | 0.00                    | 0.00                    | 0.00                    | 0.00                    |
| 7320123 Civil Service Housing Fund                                   | 38,500.00               | 0.00                    | 0.00                    | 0.00                    |
| 7320124 3% Commission on Deductions                                  | 0.00                    | 0.00                    | 0.00                    | 0.00                    |
| 7320199 Salary Control Account                                       | 520,580.30              | 0.00                    | 552,166.10              | 0.00                    |
| 7320100 Salary Deductions                                            | 679,595.15              | 5,690.00                | 672,680.95              | 5,690.00                |
| 7320201 Contractors Retention Money                                  | 5,267,837.30            | 0.00                    | 5,267,837.30            | 0.00                    |
| 7320200 Other General Liabilities                                    | 5,267,837.30            | 0.00                    | 5,267,837.30            | 0.00                    |
| 7320000 Other Liabilities                                            | 5,947,432.45            | 5,690.00                | 5,940,518.25            | 5,690.00                |
| 7350104 Employee Liabilities                                         | 0.00                    | 567,000.00              | 0.00                    | 567,000.00              |
| 7350100                                                              | 0.00                    | 567,000.00              | 0.00                    | 567,000.00              |
| 7350000 Revolving Funds                                              | 0.00                    | 567,000.00              | 0.00                    | 567,000.00              |
| 7380101 General Withholding Tax                                      | 22,750.00               | 0.00                    | 22,750.00               | 0.00                    |
| 7380102 VAT Withholding                                              | 0.00                    | 68,472.25               | 0.00                    | 68,472.25               |
| 7380100                                                              | 22,750.00               | 68,472.25               | 22,750.00               | 68,472.25               |
| 7380000 Withholding Taxes                                            | 22,750.00               | 68,472.25               | 22,750.00               | 68,472.25               |
| 7390101 Inventory AP Accrual                                         | 0.00                    | 88,916.10               | 0.00                    | 88,916.10               |
| 7390103 AP Liabilities                                               | 67,365,551.20           | 0.00                    | 67,505,721.20           | 0.00                    |
| 7390100 System Required Liabilities                                  | 67,365,551.20           | 88,916.10               | 67,505,721.20           | 88,916.10               |
| 7399999 Cash Clearing A/c                                            | 0.00                    | 18,815,608.95           | 0.00                    | 371,756,174.00          |
| 7399900                                                              | 0.00                    | 18,815,608.95           | 0.00                    | 371,756,174.00          |
| 7390000 System Required Liabilities A/cs                             | 67,365,551.20           | 18,904,525.05           | 67,505,721.20           | 371,845,090.10          |
| 9910101 Provision for Encumbrance                                    | 0.00                    | 25,600.00               | 0.00                    | 25,600.00               |
| 9910100 General Provisions                                           | 0.00                    | 25,600.00               | 0.00                    | 25,600.00               |
| 9910201 Exchequer Releases/ Provisioning Account                     | 0.00                    | 2,099,005,703.00        | 0.00                    | 1,475,120,766.00        |
| 9910200 Exchequer Provisions                                         | 0.00                    | 2,099,005,703.00        | 0.00                    | 1,475,120,766.00        |
| 9910000 Provisions                                                   | 0.00                    | 2,099,031,303.00        | 0.00                    | 1,475,146,366.00        |
| 9990101 Opening Balance Bank                                         | 0.00                    | 11,367,146.15           | 0.00                    | 11,367,146.15           |
| 9990100 Opening Balance Bank                                         | 0.00                    | 11,367,146.15           | 0.00                    | 11,367,146.15           |
| 9990201 Opening Balance Cash                                         | 0.00                    | 6,486.00                | 0.00                    | 6,486.00                |
| 9990200 Opening Balance Cash                                         | 0.00                    | 6,486.00                | 0.00                    | 6,486.00                |
| 9990301 Opening Balance Receivables - Imprest and Clearance Accounts | 0.00                    | 1,775,010.00            | 0.00                    | 1,775,010.00            |
| 9990300 Opening Balance Receivables - Imprest and Clearance Accounts | 0.00                    | 1,775,010.00            | 0.00                    | 1,775,010.00            |
| 9990401 Opening Balance - Deposits                                   | 11,366,877.15           | 0.00                    | 11,366,877.15           | 0.00                    |
| 9990400 Opening Balance - Deposits                                   | 11,366,877.15           | 0.00                    | 11,366,877.15           | 0.00                    |
| 9999998 Vote Control Account                                         | 0.00                    | 902,613,810.00          | 0.00                    | 902,613,810.00          |
| 9999999 Consolidated Fund                                            | 2,371,530,619.25        | 0.00                    | 1,760,528,550.85        | 0.00                    |
| 9999900                                                              | 2,371,530,619.25        | 902,613,810.00          | 1,760,528,550.85        | 902,613,810.00          |
| 9990000 Opening Balance Reserves                                     | 2,382,897,496.40        | 915,762,452.15          | 1,771,895,428.00        | 915,762,452.15          |
| <b>Total</b>                                                         | <b>4,042,531,555.35</b> | <b>4,042,531,555.35</b> | <b>3,576,943,083.70</b> | <b>3,576,943,083.70</b> |

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

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_

REPUBLIC OF KENYA  
**BANK RECONCILIATION**

From Date : 01-JUL-19 To : 30-JUN-20

REC-NATIONAL POLICE SERVICE COMMISS

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000181486

|                                                                                     |                |
|-------------------------------------------------------------------------------------|----------------|
| Balance as per bank certificate                                                     | 27,906,520.90  |
| Less --                                                                             |                |
| 1. Payment in Cash Book not yet recorded in Bank Statement<br>(Unpresented Cheques) | 1,162,353.25   |
| 2. Receipts in Bank Statement not yet recorded in Cash Book                         | 115,568,633.55 |
| Add --                                                                              |                |
| 3. Payment in Bank Statement not yet recorded in Cash Book                          | 4,900,809.25   |
| 4. Receipts in Cash Book not yet Recorded in Bank Statement                         | 103,321,708.10 |
| Bank Balance as per Cash Book                                                       | 19,398,051.45  |

Reconciled by: ..... Signature: ..... Date: .....

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

Approved by: ..... Signature: ..... Date: .....



**REPUBLIC OF KENYA**  
**BANK RECONCILIATION**

From Date : 01-JUL-19 To : 30-JUN-20

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000181486

REC-NATIONAL POLICE SERVICE COMMISS

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

| Cheque       |           | Payee                                     | Amount              |
|--------------|-----------|-------------------------------------------|---------------------|
| No           | Date      |                                           |                     |
| 1020069      | 07-OCT-19 | BRIAN OPETE OMUNYOKHO                     |                     |
| 1020070      | 07-OCT-19 | BRIAN OPETE OMUNYOKHO                     | 29,162.00           |
| 1020072      | 07-OCT-19 | SALOME KAGWIRIA GERALD RINGERA            | 29,640.00           |
| 1020074      | 07-OCT-19 | STEPHEN MWAURA MBOGO                      | 42,000.00           |
| 1020077      | 07-OCT-19 | MARY ATIENO ACHOLA                        | 42,000.00           |
| 1020078      | 07-OCT-19 | KENNETH THEURI KARUOYA                    | 42,000.00           |
| 1020080      | 07-OCT-19 | JOHN MWAI WAMBUGU                         | 42,000.00           |
| 1020100      | 08-OCT-19 | COMMISSIONER OF VAT                       | 50,400.00           |
| 1020327      | 31-OCT-19 | C.E.O. NATIONAL POLICE SERVICE COMMISSION | 3,900.00            |
| 1021480      | 29-APR-20 | DEPARTMENT OF HOUSING                     | 700,000.00          |
| 1021917      | 20-JUN-20 | RICHARD GATHINGU MWANGI                   | 38,500.00           |
| 1022252      | 30-JUN-20 | DAVID KIPROTICH SELIM                     | 26,250.00           |
| <b>Total</b> |           |                                           | <b>1,162,353.25</b> |

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

| Receipts     |           |                  | Amount                |
|--------------|-----------|------------------|-----------------------|
| No           | Date      |                  |                       |
| NONREF       | 10-JUL-19 | Cash Deposit     |                       |
| FT20028X7WWG | 28-JAN-20 | Exchequer issue  | 90,000.00             |
| FT2008563DTF | 25-MAR-20 | Exchequer issue  | 23,219,270.70         |
| NONREF       | 21-APR-20 | Exchequer issue  | 23,436,403.00         |
| NONREF       | 03-JUN-20 | Exchequer issue  | 45,764,793.00         |
| NONREF       | 09-JUN-20 | 202 REFUNDS RTGS | 22,862,965.70         |
| NONREF       | 30-JUN-20 | 202 REFUNDS RTGS | 78,699.90             |
| <b>Total</b> |           |                  | <b>115,568,633.55</b> |

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

| Cheque       |           |                                       | Amount              |
|--------------|-----------|---------------------------------------|---------------------|
| No           | Date      |                                       |                     |
| NONREF       | 26-JUL-19 | Transfer                              |                     |
| 1021147      | 02-MAR-20 | Outward KEPSS MT 102 /BENM/ NCBA BANK | 4,869,223.45        |
|              |           |                                       | 31,585.80           |
| <b>Total</b> |           |                                       | <b>4,900,809.25</b> |

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

| Receipts      |           |  | Amount                |
|---------------|-----------|--|-----------------------|
| No            | Date      |  |                       |
| FT192406173N  | 28-AUG-19 |  | 2,816,832.80          |
| FT2008563DTF  | 25-MAR-20 |  | 23,436,403.60         |
| FT19220KSMBD  | 08-AUG-19 |  | 600,600.00            |
| FT201827TDVQ8 | 30-JUN-20 |  | 116,501.25            |
| FT19235ZCK5G  | 23-AUG-19 |  | 27,754,431.45         |
| FT19212RJC92  | 31-JUL-19 |  | 25,377,669.00         |
| FT20028X7WWG  | 28-JAN-20 |  | 23,219,270.00         |
| <b>Total</b>  |           |  | <b>103,321,708.10</b> |

REPUBLIC OF KENYA  
BANK RECONCILIATION

From Date : 01-JUL-19 To : 30-JUN-20

DEP-NATIONAL POLICE SERVICE COMM

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000182202

Balance as per bank certificate

2,542,338.95

Less --

1. Payment in Cash Book not yet recorded in Bank Statement  
(Unpresented Cheques)

2. Receipts in Bank Statement not yet recorded in Cash Book

992,509.80

Add --

3. Payment in Bank Statement not yet recorded in Cash Book

4. Receipts in Cash Book not yet Recorded in Bank Statement

Bank Balance as per Cash Book

1,549,829.15

Reconciled by: ..... Signature: ..... Date: .....

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

Approved by: ..... Signature: ..... Date: .....



**REPUBLIC OF KENYA**  
**BANK RECONCILIATION**

From Date : 01-JUL-19 To : 30-JUN-20

DEP-NATIONAL POLICE SERVICE COMM  
Account Number : 1000182202

Bank : Central Bank of Kenya , Branch : Haile Selassie ,

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

| CASH BOOK NOT YET RECORDED IN BANK STATEMENT ( UNPRESENTED CHEQUES) |      |       |        |
|---------------------------------------------------------------------|------|-------|--------|
| Cheque                                                              |      | Payee | Amount |
| No                                                                  | Date |       |        |
|                                                                     |      |       |        |
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**2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK**

| Receipts |           | Amount                               |
|----------|-----------|--------------------------------------|
| No       | Date      |                                      |
| NONREF   | 01-NOV-19 | TRFS Payments /BENM/ WITHHOLDING TAX |
| NONREF   | 30-DEC-19 | TRFS Payments /BENM/ WITHHOLDING TAX |
| NONREF   | 30-DEC-19 | TRFS Payments /BENM/ WITHHOLDING TAX |
| NONREF   | 12-FEB-20 | TRFS Payments /BENM/ WITHHOLDING TAX |
| Total    |           | 992,509.80                           |

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

| Cheque |      | Amount |
|--------|------|--------|
| No     | Date |        |
| Total  |      |        |

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

| Receipts |      | Amount |
|----------|------|--------|
| No       | Date |        |
| Total    |      |        |

REPUBLIC OF KENYA  
BANK RECONCILIATION

From Date : 01-JUL-19 To : 30-JUN-20

CBK165-NATIONAL POLICE SERVICE COMM

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000182563

Balance as per bank certificate

0.00

Less --

1. Payment in Cash Book not yet recorded in Bank Statement  
(Unpresented Cheques)

2. Receipts in Bank Statement not yet recorded in Cash Book

3,500,000.00

Add --

3. Payment in Bank Statement not yet recorded in Cash Book

4. Receipts in Cash Book not yet Recorded in Bank Statement

Bank Balance as per Cash Book

-3,500,000.00

Reconciled by: ..... Signature: ..... Date: .....

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

Approved by: ..... Signature: ..... Date: .....



**REPUBLIC OF KENYA**  
**BANK RECONCILIATION**

From Date : 01-JUL-19 To : 30-JUN-20

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000182563

CBK165-NATIONAL POLICE SERVICE COMM

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

| Cheque |      |       |        | UNPRESENTED CHEQUES |       |
|--------|------|-------|--------|---------------------|-------|
| No     | Date | Payee | Amount |                     |       |
|        |      |       |        |                     | Total |

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

| Receipts |           | Amount                               |
|----------|-----------|--------------------------------------|
| No       | Date      |                                      |
| NONREF   | 05-SEP-19 | TRFS Payments /BENM/ NPSC/165/002/19 |
| NONREF   | 11-DEC-19 | TRFS Payments /BENM/ NPSC/165/005/19 |
| NONREF   | 29-JAN-20 | TRFS Payments /BENM/ NPSC/165/008/19 |
| NONREF   | 03-MAR-20 | TRFS Payments /BENM/ NPSC/165/011/19 |
| NONREF   | 26-MAR-20 | TRFS Payments /BENM/ NPSC/165/013/19 |
| Total    |           | 3,500,000.00                         |

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

| Cheque |      | Amount |
|--------|------|--------|
| No     | Date |        |
| Total  |      |        |

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

| Receipts |      | Amount |
|----------|------|--------|
| No       | Date |        |
| Total    |      |        |

**STATEMENT OF RECEIPTS AND PAYMENTS**

Entity: 2101-National Police Service Commission

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

|                                                          | 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    | 623,884,937.00        | 617,699,750.00        |
| 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    | 0.00                  | 0.00                  |
| Reimbursements and Refunds                               | 9    | 0.00                  | 0.00                  |
| Returns of Equity Holdings                               | 10   | 0.00                  | 0.00                  |
| Other Receipts                                           | 11   | 0.00                  | 0.00                  |
| <b>TOTAL RECEIPTS</b>                                    |      | <b>623,884,937.00</b> | <b>617,699,750.00</b> |
| <b>PAYMENTS</b>                                          |      |                       |                       |
| Compensation of Employees                                | 12   | 309,801,719.15        | 280,609,988.55        |
| Use of goods and Services                                | 13   | 234,635,104.20        | 284,928,626.15        |
| 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   | 79,799,244.90         | 45,463,453.70         |
| 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>624,236,068.25</b> | <b>611,002,068.40</b> |
| <b>SURPLUS/DEFICIT</b>                                   |      | <b>(351,131.25)</b>   | <b>6,697,681.60</b>   |

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

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_





**Statement of Financial Position**  
**Entity: 2101-National Police Service Commission**  
**Current Period: JUL-19 To JUN-20**  
**Compare With: JUL-18 To JUN-19**

|                                                                   | Note | Current Period         | Previous Period       |
|-------------------------------------------------------------------|------|------------------------|-----------------------|
|                                                                   |      | Kshs                   | Kshs                  |
| <b>FINANCIAL ASSETS</b>                                           |      |                        |                       |
| <b>Cash and Cash Equivalents</b>                                  |      |                        |                       |
| Bank Balances                                                     | 22A  | (1,002,268,968.20)     | (807,208,480.45)      |
| Cash Balances                                                     | 22B  | 957,309,742.00         | 1,115,134,283.80      |
| <b>Total Cash And Cash Equivalents</b>                            |      | <b>(44,959,226.20)</b> | <b>307,925,803.35</b> |
| Accounts Receivables - Outstanding Imprest and Clearance Accounts | 23   | 3,791,947.35           | 4,065,358.30          |
| <b>TOTAL FINANCIAL ASSETS</b>                                     |      | <b>(41,167,278.85)</b> | <b>311,991,161.65</b> |
| <b>Financial Liabilities</b>                                      |      |                        |                       |
| Accounts Payables - Deposits                                      | 24   | (48,827,469.35)        | 303,979,839.90        |
| <b>NET FINANCIAL ASSETS</b>                                       |      | <b>7,660,190.50</b>    | <b>8,011,321.75</b>   |
| <b>REPRESENTED BY</b>                                             |      |                        |                       |
| Fund Balance b/fwd                                                | 25   | 8,011,321.75           | 1,313,640.15          |
| Prior Year Adjustment                                             | 26   | 0.00                   | 0.00                  |
| Surplus/Deficit for the Year                                      |      | (351,131.25)           | 6,697,681.60          |
| <b>NET FINANCIAL POSITION</b>                                     |      | <b>7,660,190.50</b>    | <b>8,011,321.75</b>   |

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

Prepared By: \_\_\_\_\_  
Reviewed By: \_\_\_\_\_  
Approved By: \_\_\_\_\_

Date: \_\_\_\_\_  
Date: \_\_\_\_\_  
Date: \_\_\_\_\_



# STATEMENT OF CASH FLOW

Entity: 2101-National Police Service Commission

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

|                                                          | 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       | 623,884,937.00   | 617,699,750.00  |
| 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      | 0.00             | 0.00            |
| <b>Payments for Operating Expenses</b>                   |         |                  |                 |
| Compensation of Employees                                | 12      | 309,801,719.15   | 280,609,988.55  |
| Use of goods and Services                                | 13      | 234,635,104.20   | 284,928,626.15  |
| 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>                                    |         |                  |                 |
| <b>Adjustments during the year</b>                       |         | (352,533,898.30) | 56,697,159.95   |
| <b>Prior year adjustments</b>                            |         | 0.00             | 0.00            |
| <b>Net Cash From Operating Activities</b>                | A       | (273,085,784.65) | 108,858,295.25  |
| <b>Cash Flow From Investing Activities</b>               |         |                  |                 |
| Proceeds from Sales of Assets                            | 8       | 0.00             | 0.00            |
| Acquisition of Assets                                    | 18      | 79,799,244.90    | 45,463,453.70   |
| <b>Net Cash Flow From Investing Activities</b>           | B       | (79,799,244.90)  | (45,463,453.70) |
| <b>Cash Flow From Borrowing Activities</b>               |         |                  |                 |
| Proceeds from Domestic Borrowings                        | 6       | 0.00             | 0.00            |
| Proceeds from Foreign Borrowings                         | 7       | 0.00             | 0.00            |
| Repayment of Principal on Domestic and Foreign Borrowing | 20      | 0.00             | 0.00            |
| <b>Net Cash Flow From Financing Activities</b>           | C       | 0.00             | 0.00            |
| <b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>          | A+B+C   | (352,885,029.55) | 63,394,841.55   |
| <b>Cash and Cash Equivalent at BEGINNING of The Year</b> |         | 307,925,803.35   | 244,530,961.80  |
| <b>Cash and Cash Equivalent at END of The Year</b>       | 22A+22B | (44,959,226.20)  | 307,925,803.35  |

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

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_





## NOTES TO THE FINANCIAL STATEMENTS

Entity: 2101-National Police Service Commission

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

### 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   | 623,884,937.00        | 617,699,750.00        |
| <b>TOTAL</b>                             |           | <b>623,884,937.00</b> | <b>617,699,750.00</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            |
| <b>TOTAL</b>                                              |           | <b>0.00</b>    | <b>0.00</b>     |

### 7 Proceeds from Foreign Borrowings



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

8 Proceeds from Sales of Assets

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

9 Reimbursements and Refunds

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



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

10 Returns of Equity Holdings

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

11 Other Receipts

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



| Item Description                         | Item Code | Current Period | Previous Period |
|------------------------------------------|-----------|----------------|-----------------|
| Public Health Facilities Operations      | 1580200   |                |                 |
| Environment & Conservancy Administration | 1580300   | 0.00           | 0.00            |
| Slaughter Houses Administration          | 1580400   | 0.00           | 0.00            |
| Water Supply Administration              | 1580500   | 0.00           | 0.00            |
| Sewerage Administration                  | 1580600   | 0.00           | 0.00            |
| Other Health & Sanitation Revenues       | 1580700   | 0.00           | 0.00            |
| Technical Services Fees                  | 1590100   | 0.00           | 0.00            |
| External Services Fees                   | 1590200   | 0.00           | 0.00            |
|                                          | 1930100   | 0.00           | 0.00            |
| System Required Revenue A/c's            | 1990100   | 0.00           | 0.00            |
| <b>TOTAL</b>                             |           | 0.00           | 0.00            |

12 Compensation of Employees

| Item Description                                                      | Item Code | Current Period | Previous Period |
|-----------------------------------------------------------------------|-----------|----------------|-----------------|
|                                                                       |           | Kshs           | Kshs            |
| Basic Salaries - Permanent Employees                                  | 2110100   | 128,546,661.10 | 118,252,607.35  |
| Basic Wages - Temporary Employees                                     | 2110200   | 71,974,537.10  | 53,522,866.45   |
| Personal Allowances paid as part of Salary                            | 2110300   | 93,354,349.00  | 90,499,872.05   |
| 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   | 15,926,171.95  | 18,334,642.70   |
| Employer Contributions to Compulsory Health Insurance Schemes         | 2120200   | 0.00           | 0.00            |
| Social Benefit Schemes Outside Government                             | 2120300   | 0.00           | 0.00            |
| <b>TOTAL</b>                                                          |           | 309,801,719.15 | 280,609,988.55  |

13 Use of goods and Services

| Item Description                                                | Item Code | Current Period | Previous Period |
|-----------------------------------------------------------------|-----------|----------------|-----------------|
|                                                                 |           | Kshs           | Kshs            |
| Utilities, Supplies and Services                                | 2210100   | 2,783,668.65   | 2,612,850.95    |
| Communication, Supplies and Services                            | 2210200   | 3,113,381.30   | 5,978,305.15    |
| Domestic Travel and Subsistence, and Other Transportation Costs | 2210300   | 31,018,468.80  | 43,986,851.70   |
| Foreign Travel and Subsistence, and other transportation costs  | 2210400   | 176,493.00     | 2,380,417.00    |
| Printing, Advertising and Information Supplies and Services     | 2210500   | 2,253,572.60   | 4,122,064.45    |
| Rentals of Produced Assets                                      | 2210600   | 99,514,674.90  | 89,006,235.25   |
| Training Expenses                                               | 2210700   | 3,650,071.20   | 12,198,171.75   |
| Hospitality Supplies and Servi                                  | 2210800   | 20,078,681.80  | 35,249,712.75   |
| Insurance Costs                                                 | 2210900   | 39,557,494.40  | 44,293,585.25   |
| Specialised Materials and Supp                                  | 2211000   | 734,704.00     | 196,986.00      |
| Office and General Supplies and Services                        | 2211100   | 4,030,450.00   | 7,143,016.20    |
| Fuel Oil and Lubricants                                         | 2211200   | 8,361,513.35   | 8,200,066.20    |
| Other Operating Expenses                                        | 2211300   | 14,015,125.35  | 9,002,129.75    |
| Routine Maintenance - Vehicles                                  | 2220100   | 4,676,157.70   | 18,818,518.95   |
| Routine Maintenance - Other Assets                              | 2220200   | 670,647.15     | 1,739,714.80    |
| Exchange Rate Losses                                            | 2230100   | 0.00           | 0.00            |
| <b>TOTAL</b>                                                    |           | 234,635,104.20 | 284,928,626.15  |

14 Subsidies

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

15 Transfers to Other Government Units

| Item Description                                                     | Item Code | Current Period | Previous Period |
|----------------------------------------------------------------------|-----------|----------------|-----------------|
|                                                                      |           | Kshs           | Kshs            |
| Current Grants to Government Agencies and other Levels of Government | 2630100   | 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            |
| <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>                                                                          |           | <b>0.00</b>    | <b>0.00</b>     |

17 Social Security Benefits

| Item Description                                    | Item Code | Current Period | Previous Period |
|-----------------------------------------------------|-----------|----------------|-----------------|
|                                                     |           | Kshs           | Kshs            |
| Government Pension and Retirement Benefits          | 2710100   | 0.00           | 0.00            |
| Social Security Benefits                            | 2710200   | 0.00           | 0.00            |
| Employer Social Benefits                            | 2710300   | 0.00           | 0.00            |
| Refund of Pension to UK Government                  | 2720100   | 0.00           | 0.00            |
| Refund of Contributions to WCPS and other Ex-Gratia | 2720200   | 0.00           | 0.00            |
| <b>TOTAL</b>                                        |           | <b>0.00</b>    | <b>0.00</b>     |

18 Acquisition of Assets

| Item Description                                                                   | Item Code | Current Period       | Previous Period      |
|------------------------------------------------------------------------------------|-----------|----------------------|----------------------|
|                                                                                    |           | Kshs                 | Kshs                 |
| Purchase of Buildings                                                              | 3110100   | 0.00                 | 0.00                 |
| Construction of Building                                                           | 3110200   | 0.00                 | 0.00                 |
| Refurbishment of Buildings                                                         | 3110300   | 7,499,000.00         | 17,090,717.80        |
| 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   | 40,458,000.00        | 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   | 1,842,244.90         | 11,372,739.90        |
| Purchase of Specialised Plant, Equipment and Machinery                             | 3111100   | 0.00                 | 4.00                 |
| 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   | 30,000,000.00        | 17,000,000.00        |
| Domestic Equity Participation                                                      | 4120000   | 0.00                 | 0.00                 |
| Other Domestic Accounts Receivable                                                 | 4130000   | 0.00                 | 0.00                 |
| Foreign Lending and On- Lending                                                    | 4140000   | 0.00                 | 0.00                 |
| Foreign Equity Participation                                                       | 4150000   | 0.00                 | 0.00                 |
| Other Foreign Accounts Receivable                                                  | 4160000   | 0.00                 | 0.00                 |
| <b>TOTAL</b>                                                                       |           | <b>79,799,244.90</b> | <b>45,463,461.70</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 |
|-----------------------------------------------------------------------------------------|-----------|----------------|-----------------|
| Repayments on Borrowings from General Government                                        | 5510100   | Kshs           | Kshs            |
| 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            |
| Repayments on Borrowings from Other Domestic Creditors - Public Enterprises             | 5620000   | 0.00           | 0.00            |
|                                                                                         | 5620100   | 0.00           | 0.00            |
| <b>TOTAL</b>                                                                            |           | 0.00           | 0.00            |

21 Other payments

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

22A Bank Balances

| Item Description                                    | Item Code | Current Period   | Previous Period |
|-----------------------------------------------------|-----------|------------------|-----------------|
| Special Accounts                                    | 6510000   | Kshs             | Kshs            |
| Treasury Bank Accounts (Exchequer and CRF Accounts) | 6520000   | 0.00             | 0.00            |
| Recurrent Bank Accounts                             | 6530000   | 0.00             | 0.00            |
| Development Bank Accounts                           | 6540000   | 992,215,214.50   | 807,619,964.50  |
| Deposit Bank Account                                | 6550000   | 0.00             | 0.00            |
| Project Specific Bank Accounts                      | 6570000   | 10,053,753.70    | 411,484.05      |
| Foreign Currency and Foreign D                      | 6590101   | 0.00             | 0.00            |
| <b>TOTAL</b>                                        |           | 1,002,268,968.20 | 808,031,448.55  |

22B Cash Balances

| Item Description               | Item Code | Current Period | Previous Period  |
|--------------------------------|-----------|----------------|------------------|
| Cash in Hand                   | 6580000   | Kshs           | Kshs             |
| Foreign Currency and Foreign D | 6590201   | 957,309,742.00 | 1,115,134,283.80 |
| <b>TOTAL</b>                   |           | 957,309,742.00 | 1,115,134,283.80 |

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

| Item Description               | Item Code | Current Period | Previous Period |
|--------------------------------|-----------|----------------|-----------------|
| Domestic Debtors & Advances    | 6710000   | Kshs           | Kshs            |
| Debtors & Advances - Govt Owne | 6720000   | 1,231,362.50   | 1,288,484.70    |
| Foreign Debtors & Advances     | 6730000   | 0.00           | 0.00            |
| Other Debtors & Pre-payments   | 6740000   | 0.00           | 0.00            |
| Government Imprests            | 6760000   | 1,402,158.25   | 1,202,058.00    |
| Agency Accounts                | 6770000   | 1,074,410.50   | 1,490,799.50    |
| Suspense & Clearance Account   | 6780000   | 0.00           | 0.00            |
| Other Current Assets (System r | 6790000   | 84,016.10      | 84,016.10       |
|                                |           | 0.00           | 0.00            |



| Item Description | Item Code | Current Period | Previous Period |
|------------------|-----------|----------------|-----------------|
| <b>TOTAL</b>     |           | 3,791,947.35   | 4,065,358.30    |

#### 24. ACCOUNTS PAYABLE

| Item Description                 | Item code | Current Period  | Previous Period |
|----------------------------------|-----------|-----------------|-----------------|
|                                  |           | Kshs            | Kshs            |
| Revolving Funds                  | 7350000   | 567,000.00      | 567,000.00      |
| Other Liabilities                | 7320000   | (5,941,742.45)  | (5,934,828.25)  |
| Deposits                         | 7310000   | 4,962,577.00    | 4,962,577.00    |
| Withholding Taxes                | 7380000   | 45,722.25       | 45,722.25       |
| System Required Liabilities A/cs | 7390000   | (48,461,026.15) | 304,339,368.90  |
| <b>TOTAL</b>                     |           | (48,827,469.35) | 303,979,839.90  |

#### 25. FUND BALANCES BROUGHT FORWARD

| Item Description                                             | Item Code | Current Period   | Previous Period  |
|--------------------------------------------------------------|-----------|------------------|------------------|
|                                                              |           | Kshs             | Kshs             |
| Opening Balance Bank                                         | 22A       | (807,208,480.45) | (256,438,159.45) |
| Opening Balance Cash                                         | 22B       | 1,115,134,283.80 | 500,969,121.25   |
| Opening Balance Receivables - Imprest and Clearance Accounts | 23        | 4,065,358.30     | (8,401,647.80)   |
| Opening Balance - Deposits                                   | 24        | (303,979,839.90) | (234,815,673.85) |
| <b>TOTAL</b>                                                 |           | 8,011,321.75     | 1,313,640.15     |

#### 26. PRIOR YEAR ADJUSTMENTS

| Item Description     | Item Code | Current Period | Previous Period |
|----------------------|-----------|----------------|-----------------|
|                      |           | Kshs           | Kshs            |
| County Transfers     | 9910300   | 0.00           | 0.00            |
| Exchequer Provisions | 9910200   | 0.00           | 0.00            |
| <b>TOTAL</b>         |           | 0.00           | 0.00            |



# Statement of Budget Execution - Recurrent Expenditure

Entity: 2101-National Police Service Commission

Current Period: JUL-19 To JUN-20

|                                                             | Note | Printed Estimate | Reallocation /<br>Transfer | Supplementary<br>Estimates | Final Approved<br>Estimate (Net) | Actual         | Budget Utilization<br>Differences | % of<br>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<br>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                             | 623,884,937.00 | (623,884,937.00)                  | 0.00%               |
| Transfers from Other Government<br>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                       | 0.00                       | 0.00                             | 0.00           | 0.00                              | 0.00%               |
| 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                             | 0.00           | 0.00                              | 0.00%               |
| Other Receipts                                              | 11   | 0.00             | 0.00                       | 0.00                       | 0.00                             | 623,884,937.00 | (623,884,937.00)                  | 0.00%               |
| <b>Total</b>                                                |      | 0.00             | 0.00                       | 0.00                       | 0.00                             | 623,884,937.00 |                                   |                     |
| <b>PAYMENTS</b>                                             |      |                  |                            |                            |                                  |                |                                   |                     |
| Compensation of Employees                                   | 12   | 160,940,000.00   | 0.00                       | 160,940,000.00             | 321,880,000.00                   | 309,801,719.15 | 12,078,280.85                     | 96.25%              |
| Use of goods and Services                                   | 13   | 137,497,500.00   | 0.00                       | 104,186,100.00             | 241,683,600.00                   | 234,601,104.20 | 7,082,495.80                      | 97.07%              |
| 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   | 96,000,000.00    | 0.00                       | (14,101,380.00)            | 81,898,620.00                    | 79,799,244.90  | 2,099,375.10                      | 97.44%              |
| 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<br>and Foreign Borrowing | 20   | 0.00             | 0.00                       | 0.00                       | 0.00                             | 0.00           | 0.00                              | 0.00%               |
| Other payments                                              | 21   | 0.00             | 0.00                       | 0.00                       | 0.00                             | 0.00           | 0.00                              | 0.00%               |
| <b>Total</b>                                                |      | 394,437,500.00   | 0.00                       | 251,024,720.00             | 645,462,220.00                   | 624,202,068.25 | 21,260,151.75                     | 96.71%              |





**Statement of Budget Execution - Recurrent Expenditure**

Entity: 2101-National Police Service Commission

Current Period: JUL-19 To JUN-20

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

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_



Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

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

Date: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_



**Budget Execution By Programmes and Sub-Programmes**

Entity: 2101-National Police Service Commission

Period: JUL-19 To JUN-20

| Program    | Sub Program | Description                                              | Approved Budget | Actual Payments | Variance      |
|------------|-------------|----------------------------------------------------------|-----------------|-----------------|---------------|
| 0000000000 |             | <b>Default - Non Programmatic</b>                        | 0.00            | 0.00            | 0.00          |
|            | 0000000000  | Default - Non Programmatic                               | 0.00            | 0.00            | 0.00          |
| 0620000000 |             | <b>National Police Service Human Resource Management</b> | 645,462,220.00  | 624,236,068.25  | 21,226,151.75 |
|            | 0620010000  | Human Resource Management                                | 371,098,500.00  | 358,765,240.05  | 12,333,259.95 |
|            | 0620020000  | Police Vetting                                           | 0.00            | 59,640.00       | (59,640.00)   |
|            | 0620030000  | Administration and Standards Setting                     | 215,401,020.00  | 208,261,718.00  | 7,139,302.00  |
|            | 0620040000  |                                                          | 58,962,700.00   | 57,149,470.20   | 1,813,229.80  |
|            |             | <b>Grand Total</b>                                       | 645,462,220.00  | 624,236,068.25  | 21,226,151.75 |

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

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_