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REPORT

OF

THE AUDITOR-GENERAL

ON

**STATE DEPARTMENT FOR CORRECTIONAL
SERVICES**

**FOR THE YEAR ENDED
30 JUNE, 2021**

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY
11 FEB 2022
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**NATIONAL GOVERNMENT ENTITY
STATE DEPARTMENT FOR CORRECTIONAL SERVICES
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021**

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

NATIONAL GOVERNMENT ENTITY -State Department for Correctional Services
Reports and Financial Statements
For the year ended June 30, 2021.

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NATIONAL GOVERNMENT ENTITY - STATE DEPARTMENT FOR CORRECTIONAL SERVICES

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1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The State Department for Correctional Services was formed in 2013 by merging the former Office of the President and the Office of the Vice President and Ministry of Home Affairs. At Cabinet Level, the State Department is represented by the Cabinet Secretary for Interior and Coordination of National Government, who is responsible for the general policy and strategic direction of the State Department.

The Vision for the Department is “To be an excellent organisation in Correctional Services”

Its Mission is to provide a just and secure society through efficient and effective management of offenders and administration of Justice.

The State Department for Correctional Services’ core values are based on seven principles namely:

1. Professionalism
2. Transparency and accountability
3. Integrity
4. Confidentiality
5. Fairness
6. Respect to human dignity
7. Partnership.

(b) Key Management

The State Department for Correctional Service’s day-to-day management is under the following key organs:

- General Administration;
- Kenya Prison Service and
- Probation and After Care Services.

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(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

1.	Accounting Officer	Hon. Safina Kwekwe Tsungu CBS-
2.	Commissioner General-prisons	BRID(RTD) J. K. WARIOBA, EBS
3.	Secretary Administration	Wilfred Nyagwanga, MBS
4.	Director, Probation & After Care Services	Mary W. Mbau-
5.	Director, HRM&D	Mary M. Ngugi
6.	Chief Finance Officer	Philip Gathuya
7.	Director & Head Central Panning Unit	James M. Nyabochwa
8.	Head, Supply Chain Management	David Njoroge
9.	Head of Accounting Unit	Mwangi Daniel

(d) Fiduciary Oversight Arrangements

– **Finance committee activities**

The State Department has established a Budget Implementation Committee (BIC) and Project Implementation Committee (PIC) as per Treasury circular no. 08/2015 dated 10th June, 2015 and Nation Treasury circular no. 14/2016 dated 13th July, 2016 respectively.

The BIC is mandated to oversee the budget implementation process and advise the Accounting Officer on the performance of the entire budget during the implementation phase and to oversee production of performance reports. The Terms of Reference for BIC is as below;

1. To review and consider the cash flow plans which involves regular review of the ministerial cash plan and approval of any changes to the initial cash flow plan and advice the National Treasury appropriately to enable processing of the State Department's exchequer.
2. To review the utilization of cash limits and consider any changes as may be required.
3. To advise the Accounting officer on any challenges related to the budget implementation.
4. To review and recommend re-allocation of expenditure items.
5. To review and approve the submission of expenditures returns, IPPD, pending bills and AIA returns and recommend actions to be taken.
6. To participate in Sector Working Group.
7. To prepare the budget for the State Department in consultations with the implementing agents.

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The membership of the BIC is constituted of:

- i. Accounting officer– Chairperson
- ii. Head of Planning - Secretary
- iii. Head of Finance - Member
- iv. Head of Administration
- v. A maximum of six representatives from technical department.

The BIC’s Terms of Reference include;

1. Prioritization of projects based on the MDAs Strategic Plan, Medium Term Plan of the Vision 2030, and the Big Four Agenda namely Food & Nutrition Security, Universal Health Coverage, Manufacturing and Affordable Housing,
2. Assessment of the viability and sustainability of new projects,
3. Approval of projects to be implemented based on established criteria,
4. Identification of the potential projects ‘risks and mitigating measures,
5. Providing guidance on any changes in the project’s design during implementation and
6. Monitoring and evaluating the achievement of programmes/projects outputs and outcomes.

– **Parliamentary committee activities**

Parliamentary Budget Committee

The State Department followed the guidelines and circulars issued by the National Treasury in the preparation of the Financial Year 2021/22 Budget under the guidance of the Accounting Officer. The State Department’s Head of Planning and Finance Units prepared the 2021/2022 budget which was approved by the National Assembly and assented to as advised by the Cabinet Secretary to the National Treasury vide letter ref ES.3/03”D”(31) dated 02nd July, 2021.

Parliamentary Account Committee

The committee was mandated to respond to matters raised by Parliamentary Account Committee in relation to budgetary allocations and appropriations.

The members of state department for correctional services who were mandated by the accounting officer to prepare responses to the parliamentary account committee briefs include:

1. The Commissioner General Prisons
2. Director probation and After Care Services
3. Director Administration
4. Head Planning Unit
5. Head of Accounting Unit
6. Head Finance Unit
7. Head Supply Chain Management
8. Head Legal Unit.

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The State Department has implemented the recommendations of the Public Accounts Committee for the financial year 2017/2018 after appearing before the Committee on 03rd February, 2021 as per letter ref. no. NA/DCS/PAC/2018/613 DATED 21ST December, 2020 to respond to audit report for the financial year 2017/2018.

The State Department also appeared before the committee on 02^{sd} June, 2021 to answer to audit queries raised on the 2018/2019 financial statements.

(e) State Departments Headquarters

P.O. Box 30478-00100
Teleposta Plaza
Kenyatta Avenue
Nairobi, KENYA

State Departments Contacts

Telephone: (254) 228411
E-mail: ps@correctional.go.ke
Website: www.go.ke

(f) State Departments Bankers

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

2. **(Other banks as appropriate)**

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

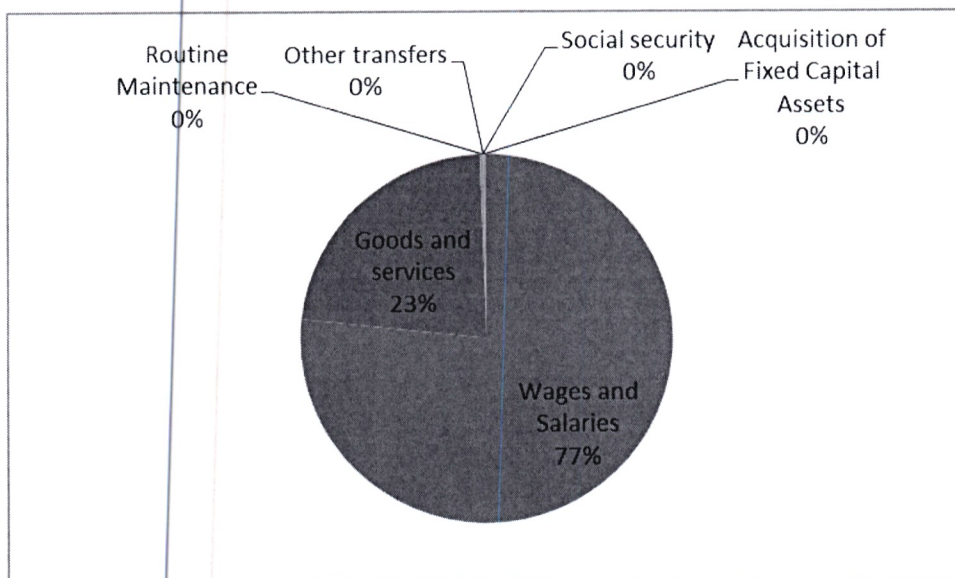
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2. FOREWARD BY THE CABINET SECRETARY

The State Department of Correctional Services is domiciled in the Ministry of Interior and Coordination of National Government. In the financial year 2020/2021, the State Department for Correctional Services had an approved total budget allocation amounting to KES. 27,124,584,838. The Recurrent Vote had KES. 26,867,004,994 while Development Vote amounted to KES 257,579,844. During the period under review, the State Department’s total Expenditure amounted to KES 26,100,953,854 attaining an absorption rate of 96% of the allocated funds. Recurrent and Development Expenditures amounted to KES 26,055,615,255 and KES 45,338,599 respectively.

It is important to note that the State Department has endeavoured to execute the budget in the most prudent manner despite the fact that employees compensation took up 77% of the total expenditure while implementation of programmes and sub-programmes took up the remaining 23%.

Budget Utilization as per Economic Items



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Description	Approved Budget	Actual Payments	Variance	% of Actual
Wages and Salaries	20,152,683,285	20,009,264,429	143,418,856	77%
Goods and Services	6,636,644,459	6,018,625,929	618,018,530	23%
Other transfers	9,030,000	2,188,749	6,841,251	0%
Social Security	6,192,000	3,026,749	3,165,251	0%
Acquisition of Fixed Capital Assets	320,035,094	67,847,998	252,187,096	0%
TOTAL PAYMENTS	27,124,584,838	26,100,953,854	1,023,630,984	100%

During the financial year 2020/21, the State Department intensified efforts to fully implement projected key activities under the various programmes. These programmes include Correctional Services and General Administration and their cumulative expenditure were Kes 25,769,460,897 and Kes 331,492,957 respectively.

Offender Services Sub-programme took the largest share of 88% of the total budget. This was occasioned by the crucial nature of the activities funded under this sub-programme that include: inmates healthcare, purchase of food and rations; provision of welfare kits which included soap, toilet paper, tissue and sanitary towels for women prisoners in order to improve the welfare of inmates. The total expenditure under capacity development and probation and aftercare services was at 2% and 5% of the total budget whereby the funds were utilized to improve training facilities, prison communication infrastructure, facilitation of administration of justice and rehabilitation of offenders. General Administration and planning utilized 1% of the total budget under programme 2

Table: Summary of Programmes and Sub-Programmes

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference	
	2,021		2021	2,021		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Programme 1	26,738,002,652	-	26,738,002,652	25,769,460,897	968,541,755	
Sub-programme 1	24,609,608,561		24,609,608,561	23,878,279,990	731,328,571	88%
Sub-programme 2	674,032,339		674,032,339	608,840,202	65,192,137	2%
Sub-programme 3	1,454,361,752		1,454,361,752	1,282,340,705	172,021,048	5%
					-	95%
Programme 2	386,582,186	-	386,582,186	331,492,957	55,089,229	
Sub-programme 1	386,582,186		386,582,186	331,492,957	55,089,229	1%
Sub-programme 2	-		-	-	-	0
Sub-programme 3	-		-	-	-	
Total	27,124,584,838		27,124,584,838	26,100,953,854	1,023,630,984	96%

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The State Department during the period being reported made major milestones in terms of achievements of its core mandate of offering effective correctional services as well as facilitating efficient, effective and expeditious administration of the criminal justice. Key among these include: provision of basic necessities to 54,500 inmates; enhanced rehabilitation of inmates through provision of formal education to 6,202; vocational training to 11,884 and professional training to 3,602 contained offenders.

The State Department also facilitated administration of criminal justice through preparation and submission of 50,573 social reports to courts and other statutory penal organs. It further enhanced the enforcement of court orders through supervision and rehabilitation of 75,779 non-custodial offenders serving various non –custodial sentences within the community.

During the period under review the State Department faced some challenges associated with emerging issues in offender management. These included:

- i. Sophistication in crime such as terrorism, extremism/radicalization, cybercrimes and computer network hackings leading to challenges in offender management. In order to address this, the State Department has strengthened coordination and partnerships with other state agencies with a view to overcoming this challenge.
- ii. The phenomenon of Drug and Substance Abuse in society has affected members of staff and offenders' alike leading to more resources being diverted to address the problem at the expense of the other planned programs.
- iii. Austerity measures imposed by the Government from time to time during the financial years affect the effective implementation of the planned and prioritized activities. To address this, the State Department continues to lobby the Nation Treasury and Parliament to classify correctional services as key priority sector.

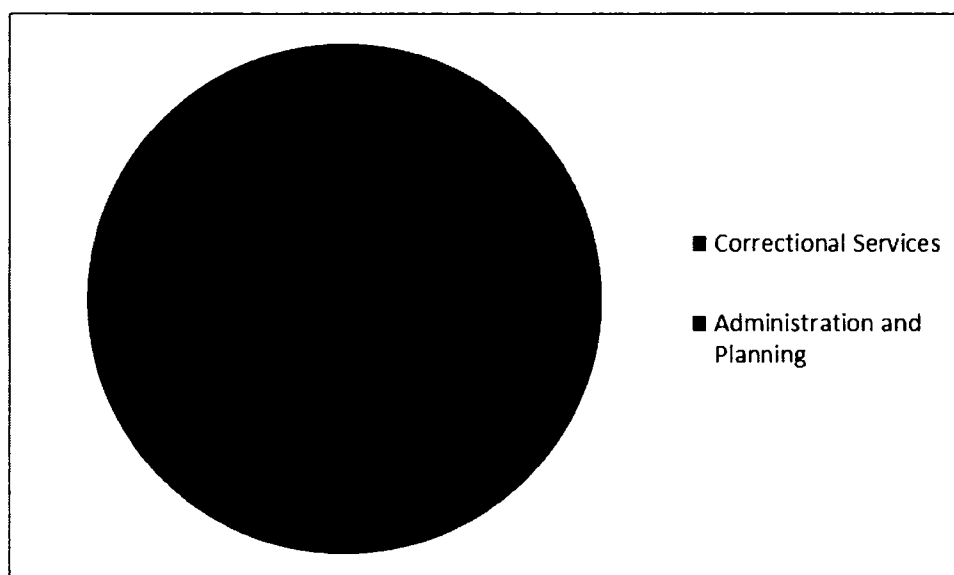
BUDGET ALLOCATION

In the financial year 2020/21 the State Department for Correctional Services had a gross budget of Kes 27,124,584,838 which was made up of Kes 26,867,004,994 and Kes 257,579,844 for recurrent and development votes respectively.

The State Department was to expend the gross budget of KES 27,124,584,838 under the following two programmes:

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Program	Budget by Programme and Economic Item	% of Actual
06040000000	Correctional Services	99%
0623000000	Administration and Planning	1%



I. Programme 1: Correctional Services

Objective: To facilitate increased access to justice, provide quality services for custody, containment, supervision, rehabilitation and reintegration of all categories of offenders.

II. Programme 2: General Administration

Objective: To provide better planning, policy direction and support services for improved service delivery.

Key Performance Highlights

Below is an overview of the financial performance for the year ended 30th June 2021 as reported in the detailed financial statements together with the commentary and comparative analysis against budget and prior year for the key items in the financial statements.

Financial Performance Summary

Actual Performance against Budget for Year to 30th June 2021

Financial Performance	Printed Estimates	Actual	Variance	%
	KES	KES	KES	Utilization Variance
Total Receipts	27,124,584,838 00	26,765,805,783	358,779,055	99%
Total Payments	27,124,584,838 00	26,100,953,854	1,023,630,984	96%
Surplus for the Year	-	664,851,929.25	(664,851,929.25)	

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Actual receipts by the State Department stood at 99% of the budget while actual payments were at 96 of the budget.

Current Year Performance against Prior Year

Financial Performance	Year to	Year to	Adjustment for Historical Pending claims transferred to Pending bills Deposit Account	Net comparable	Change	%
	30 th June 2021	30 th June 2020	30th June 2020	30th June 2020		
	KES	KES	KES	KES	KES	Change
Total Receipts	26,765,805,783	31,651,072,894	5,724,820,121	25,926,252,773	839,553,010	3%
Total Payments	26,100,953,854	31,614,710,989	5,724,820,121	25,889,890,868	211,062,986	1%
Surplus/(Deficit) for the Year	664,851,929	36,361,905	-	36,361,904.60	628,490,024	>100%

The State Department’s Exchequer Receipts increased marginally by 3% to cater for annual staff salary increments.

Receipts

The State Department’s receipts comprise of exchequer releases from the National Treasury. The total receipts for FY 2020/2021 stood at KES 26.76 Billion

	Note	2020-2021	2019-2020
		Kshs	Kshs
RECEIPTS			
Exchequer releases	1	26,765,805,783	31,643,775,926
Other Receipts	2	-	7296968
TOTAL RECEIPTS		26,765,805,783	31,651,072,894

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Payments

The State Department’s payments of Kshs 26,100,953,854 comprised of compensation to employee, use of goods and services.

1. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021			
	Note	2020-2021	2019-2020
		Kshs	Kshs
PAYMENTS			
Compensation of Employees	3	20,009,264,429	18,409,486,658
Use of goods and services	4	6,018,625,929	13,124,104,424
Other grants and transfers	5	2,188,749	1,099,800
Social Security Benefits	6	3,026,749	9,136,846
Acquisition of Assets	7	67,847,998	94,646,875
TOTAL PAYMENTS		26,100,953,854	31,638,494,203

The variances between budgeted amounts versus exchequer receipts and expenditure items are as below;

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	13,535,846,072	13,585,238,766	27,121,084,838	26,765,805,783	355,279,055	99%
Other Receipts	1,750,000	1,750,000	3,500,000	-	3,500,000	0%
TOTAL RECEIPTS	13,537,596,072	13,586,988,766	27,124,584,838	26,765,805,783	358,779,055	99%
PAYMENTS						
Compensation of Employees	9,827,848,285	10,324,835,000	20,152,683,285	20,009,264,429	143,418,856	99%
Use of goods and services	3,411,339,318	3,225,305,141	6,636,644,459	6,018,625,929	618,018,530	91%
Other grants and transfers	4,515,000	4,515,000	9,030,000	2,188,749	6,841,251	24%
Social Security Benefits	3,096,000	3,096,000	6,192,000	3,026,749	3,165,251	49%
Acquisition of Assets	290,797,469	29,237,625	320,035,094	67,847,998	252,187,096	21%
TOTAL PAYMENTS	13,537,596,072	13,586,988,766	27,124,584,838	26,100,953,854	1,023,630,985	96%

The increase in payments is attributable to a significant increase in exchequer releases. Further, there was an increase in compensation of employees attributed to recruitment of staff during the year, other grants and transfers and social security benefits decreased due to effects of COVID -19 pandemic which affected and disrupted the Ministry of Education learning calendar affecting the planned period of payment of educational support programmes. Acquisition of assets during the year was low due to restriction of movement imposed in penal institutions in order to reduce the spread of the disease.

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Financial Assets Summary

Financial Assets Summary

Financial Assets	As at	As at	Change	%
	30 th June 2021	30 th June 2020		
	KES	KES	KES	Change
Bank Balances	3,678,431,117	122,767,693	3,555,663,424	2896%
Cash Balances	210,800	247,700	-36,900	-15%
Accounts Receivables – District suspense	45,288,693	14,702,675	30,586,018	208%
Total Financial Assets	3,723,930,610	137,718,068	3,586,212,542	2604%

Bank balances increased by 2,896% due to pending bills deposit amount at the Central Bank of Kenya amounting to Kshs 3,567,221,482.10 for payment of historical pending bills.

Accounts receivables are in the process of being included in various line budget expenditure items.

Name **FRED MATIANG'I, PhD**

Sign


CABINET SECRETARY

MINISTRY OF INTERIOR AND CORDINATION OF NATIONAL GOVERNMENT

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3. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES

Introduction

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 strategic objectives as per the strategic plan for Financial Year 2018 FY 2022 plan are to:

- a) To strengthen the administrative, legal and policy coordination
- b) To provide secure and human containment of offenders
- c) To rehabilitate and reform custodial offenders
- d) To facilitate expeditious administration of justice
- e) To modernize prison farms and industries for the purpose of vocational training and production

Progress on attainment of Strategic 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:

Program	Strategic Objective	Outcome	Indicator	Performance
Administrative, legal and policy coordination	To strengthen the Administrative, legal and policy coordination	Establish and implement parole system	1.Development of legal framework on new mandates	Provide quarterly reports on strategy implementation
Offender	To provide secure	Safe custody of	1.Secure prison	In Financial Year

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Services	and humane containment of offenders	offenders	facilities 2. Modernize prison infrastructure 3. Enhance inmate welfare	20/21 the State Department concentrated on inmate welfare in order to keep covid- 19 cases low by restricting access.
Rehabilitation and reformation of custodial offenders	To Rehabilitation and reformation of custodial offenders	Improve formal and vocational training programmes	Increase in inmate population undertaking the training programmes	Improved performance in examinations and improved self-reliance on inmate release

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

(Two-to-three pages)

The Ministry/ State Department for Correctional Services exist to transform lives. The driving force behind everything we do by putting the inmates first by providing a secure and humane environment targeting containment and rehabilitation. Below is a brief highlight of the measures implemented during the financial year:

1. Sustainability strategy and profile

The top management especially the accounting officer should refer to sustainable efforts, broad trends in political and macroeconomic affecting sustainability priorities, reference to international best practices and key achievements and failure.

2. Environmental performance

Outline clearly, environmental policy guiding the organisation, provide evidence of the policy. Outline successes, shortcomings, efforts to manage biodiversity, waste management policy and efforts to reduce environmental impact of the organisation's products.

3. Employee welfare

Give account of the policies guiding the hiring process and whether they consider the gender ratio, whether they take in stakeholder engagements and how often they are improved. Explain efforts made in improving skills and managing careers, appraisal, and reward systems. The organisation should also disclose their policy on safety and compliance with Occupational Safety and Health Act of 2007, (OSHA).

4. Market place practices-

The organisation should outline its efforts to:

a) Responsible competition practice.

Explain how the organisation ensures responsible competition practices with issues like anti-corruption, responsible political involvement, fair competition and respect for competitors.

b) Responsible Supply chain and supplier relations

Explain how the organisation maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices.

c) Responsible marketing and advertisement

Outline efforts to maintain ethical marketing practices.

d) Product stewardship

Outline efforts to safeguard consumer rights and interests.

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5. Community Engagements-

Give evidence of community engagement including charitable giving (cash & material), Community Social Investment and any other forms of community.

The organisation gives details of CSR activities carried out in the year and the impact to the society. The statement may also include how the organisation promotes education, sports, healthcare, labour relations, staff training and development, and water and sanitation initiatives)

The State Department for Correctional Services in collaboration with the Kenya Forest Service, the Central Bank of Kenya and other relevant stakeholders has embarked on rehabilitating various forests with a view to increasing Kenya's forest cover in order to conserve and sustain the environment.

5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer for a National Government 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 State Department for Correctional Services 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 (period) ended on June 30, 2021. 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.

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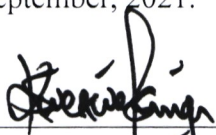
Annual Report and Financial Statements for the year ended 30, June 2021.

The Accounting Officer in charge of the State Department for Correctional Services 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 State Department for Correctional Services' financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, and of the entity's financial position as at that date. The Accounting Officer charge of the State Department for Correctional Services further confirms the completeness of the accounting records maintained for the entity, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The entity's financial statements were approved and signed by the Accounting Officer on 30th September, 2021.



Principal Secretary

Name: Hon. Safina Kweswe Tsungu CBS



Principal Accounts Controller

Name: Mwangi Daniel

ICPAK Member Number: 9061

REPUBLIC OF KENYA

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P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR CORRECTIONAL SERVICES FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

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

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of the State Department for Correctional Services set out on pages 20 to 46, which comprise the statement of assets and liabilities as at 30 June, 2021 and the statement of receipts and payments, statement of cash flows and 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, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the State Department for Correctional Services as at 30 June, 2021, 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 Public Finance Management Act, 2012.

Basis for Qualified Opinion

Inaccuracies in the Statement of Cash Flows

The statement of assets and liabilities reflects balances of Kshs.45,288,693 and Kshs.4,123,762,684 in respect of accounts receivables and accounts payables, respectively as at 30 June, 2021.

A comparative analysis of balances reflected in the statement of assets and liabilities revealed that there were apparent increases of Kshs.30,586,018 and Kshs.3,999,809,517, respectively from the previous year's balances of Kshs.14,702,675 and 123,953,167. However, the statement of cash flows reflects an increase and a decrease of Kshs.31,176,069 and Kshs.3,296,042,415 for receivables and payables, respectively. The differences of Kshs.590,051 and Kshs.703,767,102 for receivables and payables, respectively between the two statements expected to tally have not been explained or reconciled.

In the circumstances, the accuracy of the increase and decrease of Kshs.31,176,069 and Kshs.3,296,042,415 for accounts receivables and accounts payables respectively reflected in the cash flows for the year ended 30 June, 2021 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the State Department of Correctional Services 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 qualified 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 were no key audit matters to report in the year under review.

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, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Collapsed Perimeter Wall at Shimo La Tewa Prison – Mombasa

The State Department for Correctional Services entered into a contract number CQS/D102/20/2016-2017 with a local contractor for the construction of a perimeter wall at Shimo La Tewa Prisons - Mombasa at a contract sum of Kshs.24,850,993 on 4 April, 2017 by use of restricted tender as approved by the Accounting Officer on 23 January, 2017.

A letter of notification of award was issued to the contractor who accepted the offer on 3 April, 2017 with the contract signed on 4 April, 2017 contrary to Section 135(3) of the Public Procurement and Asset Disposal Act, 2015 which requires the contract to be signed within the period specified in the notification of award but not before fourteen days following the notification.

Further, although the scheduled contract period was a duration of sixteen (16) weeks from 4 May, 2017, the actual construction works commenced on 21 April, 2017, the works stalled on 23 December, 2017. It was later reported that on 24 July, 2018 at 1350 hours, 95 meters of the wall collapsed in the area between watch tower 2 and 3 as a result of which an officer manning the watch tower 2 at the time sustained injuries.

Although the construction works resumed later, the contractor abandoned the site when the works were 60% complete hence the project stalled. Records further indicated that the Prisons Department on several occasions raised concerns about the workmanship of the contractor but no action was taken by the State Department for Correctional Services or the project manager. As a result of poor workmanship and delays, another 130 meters of the second perimeter wall on the southern side

collapsed on 25 July, 2021 at 11.45 hours as a result of which the security of the inmates and staff at the facility was compromised.

A site visit in October, 2021 confirmed that the collapsed wall was not reconstructed and the contractor was not on site. Detailed payments made to date were not provided for audit and Management has not provided adequate explanations for the anomalies noted.

Consequently, value for money from the expenditure in respect of the stalled project could not be ascertained.

2. Encroachment on Kitale Prison Land

Annex 2 to the financial statements on summary of fixed assets register reflects assets with historical total cost of Kshs.2,469,958,224 at 30 June, 2021. However, the balance excludes undetermined parcels of land spread all over the country whose details of value and ownership could not be determined. Records maintained by the State Department revealed that Legal Notice No.359 of 1943 and Legal Notice No.721 of 1961 established Kitale Main Prison and Kitale Medium Prison in a parcel of land measuring approximately 3000 acres and 159.01 acres respectively. However, a field inspection carried out in October, 2021 at both Kitale Main and Medium Prison established that out of a total of 3159.01 prison land, approximately 2,321.09 acres of the Kitale Main Prison farm land had been alienated and allocated to private individuals, among them senior government officials. Upon request by the State Department, the National Land Commission (NLC) through a letter dated 13 September, 2018, confirmed that Gazette Notice No.359, declared the plot in contention as prison land with effect from 1 April, 1943.

The illegal alienation of prison's land has been a subject of litigation. However, the State Department for Correctional Services did not provide a detailed schedule of the land in dispute.

In the circumstances, the completeness, ownership and security of the State Department's assets of Kshs.2,469,958,224 as at 30 June, 2021 could not be confirmed.

3. Leased and Grounded Ambulances

A field inspection conducted in October, 2021 revealed that, several leased ambulance vehicles deployed to various stations were grounded due to various mechanical problems. It was noted that the dealer takes unnecessarily long to respond to requests for repairing/replacing the vehicle spare parts after being notified by the Prison's Management resulting in inconveniences to the stations in case of an emergency.

The Principal Secretary State Department for Correctional Services wrote a letter reference number CONF/MOF/15/04/H/(49) on 25 June, 2018 to the Chief Executive

Officer, URYSIA Kenya Ltd raising concerns on non-maintenance of Kenya Prisons ambulances. The Management of URYSIA Kenya Ltd did not address the issues. Further, the State Department did not pursue the matter thereafter resulting to lack of critical ambulance services in most Prisons despite the existence of a valid lease agreement between The National Treasury and URYSIA Peugeot Company.

In the circumstances, the inefficiencies may affect service delivery due to the loss in the use of the contracted services.

4. Excessive Stocks of Uniform Material (Cloth) in Store

The Prisons Department procured green baratheia ceremonial fabric in the year 2016 at a cost of Kshs.19,125,000. Audit verification conducted on 10 September, 2021 revealed that, fabric worth Kshs.15,674,212.50 representing 82 % of the total value of the material procured were still in stock and only fabric worth Kshs.3,450,787.50 had been issued for the intended purpose.

The continued storage of the excessive fabric may lead to losses from obsolescence and exposure to vagaries of weather.

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 on whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities which 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 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 processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of 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 governance.

In preparing the financial statements, Management is responsible for assessing the State Department's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the State Department or 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 entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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. 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 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 applicable 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 State Department'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 State Department to cease 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 State Department 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.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

08 March, 2022

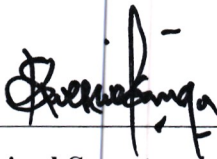
NATIONAL GOVERNMENT ENTITY – STATE DEPARTMENT FOR CORRECTIONAL SERVICES

Annual Report and Financial Statements for the year ended 30, June 2021.

7. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021

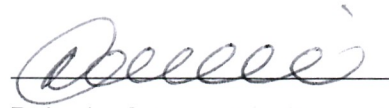
1. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021				
	Note	2020-2021	2019-2020	
		Kshs	Kshs	
RECEIPTS				
Exchequer releases	1	26,765,805,783	31,643,775,926	
Other Receipts	2	-	7,296,968	
TOTAL RECEIPTS		26,765,805,783	31,651,072,894	
PAYMENTS				
Compensation of Employees	3	20,009,264,429	18,409,486,658	
Use of goods and services	4	6,018,625,929	7,399,303,903	
Transfer to other government Agencies		-	5,724,820,121	
Other grants and transfers	5	2,188,749	1,099,800	
Social Security Benefits	6	3,026,749	9,136,846	
Acquisition of Assets	7	67,847,998	94,646,875	
TOTAL PAYMENTS		26,100,953,854	31,638,494,203	
SURPLUS/DEFICIT		664,851,929	12,578,691	

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 30th September 2021 and signed by:



Principal Secretary

Name: Hon. Safina Kweswe Tsungu CBS-



Principal Accounts Controller

Name: Mwangi Daniel

ICPAK Member Number 9061

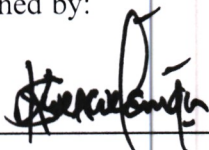
NATIONAL GOVERNMENT ENTITY - STATE DEPARTMENT FOR CORRECTIONAL SERVICES

Reports and Financial Statements for the year ended 30, June 2021.

8. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2021

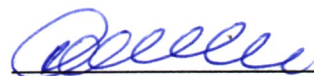
Description	Note	2020-2021	2019-2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Cashbook Balances	8A	4,114,875,007.40	122,767,693
Cash Balances	8B	210,800.00	247,700
Total Cash and cash equivalent		4,115,085,807.40	123,015,393
Accounts Receivables	9	45,288,693.50	14,702,675
TOTAL FINANCIAL ASSETS		4,160,374,500.90	137,718,068
FINANCIAL LIABILITIES			
Accounts Payables	10	4,123,762,684.35	123,953,167
NET FINANCIAL ASSETS		36,611,816.55	13,764,901
REPRESENTED BY			
Fund balance b/fwd	11	13,764,901.00	1,186,210
Transfer to Exchequer-Unspent Balances		(642,005,013.70)	-
Prior year adjustment		-	-
Surplus/Deficit for the year		664,851,929.25	12,578,691
NET FINANCIAL POSITION		36,611,816.55	13,764,901

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 September 2021 and signed by:



Principal Secretary

Name: Hon. Safina Kwekwe Tsungu CBS-



Principal Accounts Controller

Name: Mwangi Daniel

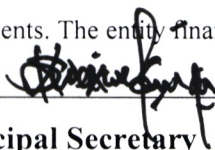
ICPAK Member Number 9061

NATIONAL GOVERNMENT ENTITY – STATE DEPARTMENT FOR CORRECTIONAL SERVICES
Annual Report and Financial Statements for the year ended 30, June 2021.

9. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2021

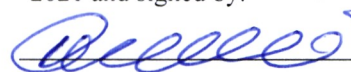
Cashflow			
Description		2020-2021	2019 -2020
		Kshs	Kshs
Receipts for operating income			
Exchequer Releases	1	26,765,805,783	31,643,775,926
Transfers from Other Government Entities			7,296,968
Total		26,765,805,783	31,651,072,894
Payments for operating expenses			
Compensation of Employees	2	20,009,264,429	18,409,486,658
Use of goods and services	3	6,018,625,929	7,399,303,903
Transfers from Other Government Entities			5,724,820,121
Other grants and transfers	4	2,188,749	1,099,800
Social Security Benefits	5	3,026,749	9,136,846
Total		26,033,105,856	31,543,847,328
Adjusted for:			
Adjustments during the year			
Decrease/(Increase) in Accounts Receivable		(31,176,069)	(14,096,605)
Increase/(Decrease) in Accounts Payable		(3,296,042,415)	6,516,609
Prior Year Adjustments		-	-
		(3,327,218,484)	(7,579,996)
Net cash flow from operating activities	A	4,059,918,411	114,805,562
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	6	67,847,998	94,646,875
Net cash flows from Investing Activities	B	(67,847,998)	(94,646,875)
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities	C	-	-
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	3,992,070,414	(8,034,523)
Cash and cash equivalent at BEGINNING of the year		123,015,393	131,049,916
Cash and cash equivalent at END of the year		4,115,085,807	123,015,393

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 30th September 2021 and signed by:



Principal Secretary

Name: Hon. Safina Kwekwe Tsungu CBS-



Principal Accounts Controller

Name: Mwangi Daniel

ICPAK Member Number: 9061

NATIONAL GOVERNMENT ENTITY - STATE DEPARTMENT FOR CORRECTIONAL SERVICES

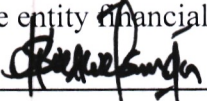
Reports and Financial Statements for the year ended 30, June 2021.

10. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	13,535,846,072	13,585,238,766	27,121,084,838	26,765,805,783	355,279,055	99%
Other Receipts	1,750,000	1,750,000	3,500,000	-	3,500,000	0%
TOTAL RECEIPTS	13,537,596,072	13,586,988,766	27,124,584,838	26,765,805,783	358,779,055	99%
PAYMENTS						
Compensation of Employees	9,827,848,285	10,324,835,000	20,152,683,285	20,009,264,429	143,418,856	99%
Use of goods and services	3,411,339,318	3,225,305,141	6,636,644,459	6,018,625,929	618,018,530	91%
Other grants and transfers	4,515,000	4,515,000	9,030,000	2,188,749	6,841,251	24%
Social Security Benefits	3,096,000	3,096,000	6,192,000	3,026,749	3,165,251	49%
Acquisition of Assets	290,797,469	29,237,625	320,035,094	67,847,998	252,187,096	21%
TOTAL PAYMENTS	13,537,596,072	13,586,988,766	27,124,584,838	26,100,953,854	1,023,630,984	96%
Surplus/ Deficit	-	-	-	664,851,930	(664,851,930)	

- i. The Ministry of Health restrictions of movement due to Covid-19 impacted negatively to the processing of claims under other grants and transfers.
- ii. The Ministry of Health restrictions of movement due to Covid-19 impacted negatively to the processing of claims under social security benefits.
- iii. The poor responsiveness to advertisements on project tenders lead to cancellation resulting to low absorption on acquisition of asset.

The entity financial statements were approved on 30 September 2021 and signed by:



Principal Secretary

Name: Hon. Safina Kwekwe Tsungu CBS-



Principal Accounts Controller

Name: Mwangi Daniel

ICPAK Member Number: 9061

NATIONAL GOVERNMENT ENTITY – STATE DEPARTMENT FOR CORRECTIONAL SERVICES
Annual Report and Financial Statements for the year ended 30, June 2021.

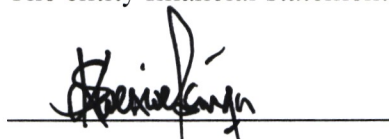
11. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Exchequer releases	13,278,266,228	13,585,238,766	26,863,504,994	26,710,457,090	153,047,904	99%
Other Receipts	1,750,000	1,750,000	3,500,000	-	3,500,000	0%
TOTAL RECEIPTS	13,280,016,228	13,586,988,766	26,867,004,994	26,710,457,090	156,547,904	99%
PAYMENTS						
Compensation of Employees	9,827,848,285	10,324,835,000	20,152,683,285	20,009,264,429	143,418,856	99%
Use of goods and services	3,411,339,318	3,225,305,141	6,636,644,459	6,018,625,929	618,018,530	91%
Other grants and transfers	4,515,000	4,515,000	9,030,000	2,188,749	6,841,251	24%
Social Security Benefits	3,096,000	3,096,000	6,192,000	3,026,749	3,165,251	49%
Acquisition of Assets	33,217,625	29,237,625	62,455,250	22,509,399	39,945,851	36%
TOTAL PAYMENTS	13,280,016,228	13,586,988,766	26,867,004,994	26,055,615,255	811,389,739	97%
Surplus/Deficit	-		-	654,841,835	(654,841,835)	

Notes

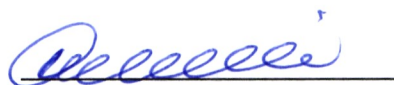
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- ii The Ministry of Health restrictions of movement due to Covid-19 impacted negatively to the processing of claims under social security benefits.
- iii The poor responsiveness to advertisements on project tenders lead to cancellation resulting to low absorption on acquisition of asset.

The entity financial statements were approved on 30th September 2021 and signed by:



Principal Secretary

Name: Hon. Safina Kwekwe Tsungu CBS



Principal Accounts Controller

Name: Mwangi Daniel

ICPAK Member Number: 9061

NATIONAL GOVERNMENT ENTITY – STATE DEPARTMENT FOR CORRECTIONAL SERVICES

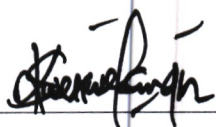
Annual Report and Financial Statements for the year ended 30, June 2021.

12. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	257,579,844	-	257,579,844	55,348,693	202,231,151	21%
Other Receipts	-	-	-	-	-	0%
TOTAL RECEIPTS	257,579,844	-	257,579,844	55,348,693	202,231,151	21%
PAYMENTS						
Acquisition of Assets	257,579,844	-	257,579,844	45,338,599	212,241,245	18%
TOTAL PAYMENTS	257,579,844	-	257,579,844	45,338,599	212,241,245	18%
Surplus/Deficit	-	-	-	10,010,094	(10,010,094)	

i The poor responsiveness to advertisements on project tenders lead to cancellations resulting to low absorption on acquisition of asset.

The entity financial statements were approved on 30 September 2021 and signed by:



Principal Secretary

Name: Hon. Safina Kwekwe Tsungu ,CBS



Principal Accounts Controller

Name: Mwangi Daniel

ICPAK Member Number: 9061

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13. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference	Percentage
	2,021		2021	2,021		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Programme 1	26,738,002,652	-	26,738,002,652	25,769,460,897	968,541,755	
Sub-programme 1	24,609,608,561		24,609,608,561	23,878,279,990	731,328,571	88%
Sub-programme 2	674,032,339		674,032,339	608,840,202	65,192,137	2%
Sub-programme 3	1,454,361,752		1,454,361,752	1,282,340,705	172,021,048	5%
					-	95%
Programme 2	386,582,186	-	386,582,186	331,492,957	55,089,229	
Sub-programme 1	386,582,186		386,582,186	331,492,957	55,089,229	1%
Sub-programme 2	-		-	-	-	0
Sub-programme 3	-		-	-	-	
Total	27,124,584,838		27,124,584,838	26,100,953,854	1,023,630,984	96%

14. 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 and 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 State Department for Correctional Services. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012 and also comprise of the following development projects implemented by the entity:

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Ref	Project Name	Project Objective	Accounting officer	Project consolidated in this financial statement (yes/no)
1	Construction of perimeter wall Shimo Main	To enhance Inmates containment & enhance safe custody	Hon. Safina Kwekwe Tsungu ,CBS	yes
2	Construction of Prisoners ward Machakos Prison	To help reduce inmates congestion	Hon. Safina Kwekwe Tsungu ,CBS	yes
3	Construct of phase1 Hall, Offices & Ablution Block @ Regional Cmdr RV	To improve service delivery	Hon. Safina Kwekwe Tsungu ,CBS	yes
4	Refurbishment of Magereza House	To improve service delivery	Hon. Safina Kwekwe Tsungu ,CBS	yes
5	Construction of residential houses Wundanyi	To provide decent accommodation. To enhance staff motivation.	Hon. Safina Kwekwe Tsungu ,CBS	yes
6	Construction of residential houses Taveta	To provide decent accommodation. To enhance staff motivation.	Hon. Safina Kwekwe Tsungu ,CBS	yes
7	Construction of residential houses Naivasha Main	To provide decent accommodation. To enhance staff motivation.	Hon. Safina Kwekwe Tsungu ,CBS	yes
8	Construction of 2 staff houses at voi prison	To provide decent accommodation. To enhance staff motivation.	Hon. Safina Kwekwe Tsungu ,CBS	yes
9	Construction of 2 staff houses at Wundanyi Women	To provide decent accommodation. To enhance staff motivation.	Hon. Safina Kwekwe Tsungu ,CBS	yes
10	Construction of 2 staff houses at Narok Women	To provide decent accommodation. To enhance staff motivation.	Hon. Safina Kwekwe Tsungu ,CBS	yes
11	Construction of 2 staff houses at Naivasha Women	To provide decent accommodation. To enhance staff motivation.	Hon. Safina Kwekwe Tsungu ,CBS	yes
12	Reconstruction of Recruits Barrack at PSTC Ruiru	To improve training facilities	Hon. Safina Kwekwe Tsungu ,CBS	yes
13	Construction of Probation office block for County director at Busia	To enhance service delivery	Hon. Safina Kwekwe Tsungu ,CBS	yes
14	Construction of kitchen and dining hall at Kitale women prisons	To improve inmates welfare	Hon. Safina Kwekwe Tsungu ,CBS	yes
15	Construction of staff houses at Nyamira Prison	To provide decent accommodation. To enhance staff motivation.	Hon. Safina Kwekwe Tsungu ,CBS	yes
16	Construction of Probation office block at Kandara (Sub county)	To improve work environment	Hon. Safina Kwekwe Tsungu ,CBS	yes
17	Construction of office block for the Probation offices at Kakamega	To improve work environment	Hon. Safina Kwekwe Tsungu ,CBS	yes
18	Construction of office block and equipping at Vihiga	To improve work environment	Hon. Safina Kwekwe Tsungu ,CBS	yes
19	Reconstruction of Security Perimeter Wall Langata Women Max. Prison	To restore a security wall and enhance security of prison	Hon. Safina Kwekwe Tsungu ,CBS	yes
20	Overhaul of Sewerage System at Kisumu Maximum GK Prison	To improve sanitation and ensure proper waste disposal	Hon. Safina Kwekwe Tsungu ,CBS	yes
21	Overhaul of Sewerage System at Kibos GK Prison	To improve sanitation and ensure proper waste disposal	Hon. Safina Kwekwe Tsungu ,CBS	yes
22	Maximum Security Level Facility-Manyan	To reduce radicalization	Hon. Safina Kwekwe Tsungu ,CBS	yes
23	Refurbishment of Makadara Boys Probation Hostel	To restore and improve facilities of special needs offenders	Hon. Safina Kwekwe Tsungu ,CBS	yes
24	Refurbishment of Kibera Probation Office	To improve work environment	Hon. Safina Kwekwe Tsungu ,CBS	yes

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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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the Entity for all the years presented.

a) Recognition of Receipts

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

i) Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

ii) 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.

iii) 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.

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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 30th June 20xx, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

iv) 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 and 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.

i) Compensation of Employees

Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.

ii) 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.

iii) Interest on Borrowing

Borrowing costs that include interest are recognized as payment in the period in which they are paid for.

iv) 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.

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v) 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 Entity 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

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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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

a) 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 since they relate to third party deposits. As at 30th June 2021, this amounted to Kshs 3,678,170,788.30 compared to Kshs 122,238,180.70 in prior period as indicated on note 8A. There were no other restrictions on cash during the year.

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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 are 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 2020 for the period 1st July 2020 to 30th June 2021 as required by Law and 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.

Government Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers.

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.

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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 30th June 2021.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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; or 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.

16. Contingent Liabilities

Section 148 (9) of the PFM Act regulations 2015 requires the Accounting officer of a National Government entity to report on the payments made, or losses incurred, by the National Government entity to meet contingent liabilities as a result of loans during the financial year.

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
 - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - ii) The amount of the obligation cannot be measured with sufficient reliability.

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Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, The State Department for Correctional Services does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 7 of this financial statement is a register of the contingent liabilities in the year.

15. NOTES TO THE FINANCIAL STATEMENTS

1 Exchequer Releases

Description	2020-2021	2019-2020
	Kshs	Kshs
Total Exchequer Releases for quarter 1	4,243,549,630	5,850,307,117
Total Exchequer Releases for quarter 2	8,211,430,238	6,309,304,229
Total Exchequer Releases for quarter 3	4,457,701,475	6,856,927,862
Total Exchequer Releases for quarter 4	9,853,124,440	12,627,236,718
Total	26,765,805,783	31,643,775,926

The Exchequer amount of Kes 26,765,805,783 increased by 3% from 2019/2020 comparable amount. The 2019/2020 Exchequer amount included an amount of Kes 5,724,820,121 that was budgeted for under Recurrent vote but transferred to Pending Bills Deposit account for payment of historical pending claims.

2 Other Receipts

Description	2020-2021	2019-2020
	Kshs	Kshs
Other Receipts quarter 1	-	7,296,968
Other Receipts quarter 2	-	-
Other Receipts quarter 3	-	-
Other Receipts quarter 4	-	-
Total	-	7,296,968

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3 Compensation to Employees

Item Description	2020-2021	2019-2020
	Kshs	Kshs
Basic salaries of permanent employees	11,809,572,315	11,777,360,866
Basic wages of temporary employees	-	4,331,221
Personal allowances paid as part of salary	8,199,692,114	6,627,794,571
Total	20,009,264,429	18,409,486,658

The State Department did not engage casual employees during the financial year 2020/2021 and hence the nil expenditure under the item basic wages of temporary employees. The implementation of house allowance to Prison Officers during the year 2020/2021 resulted to increase in Personal Allowances paid as part of salary from 6,627,794,571 in 2019/2020 to Kes 8,199,692,114 in 2020/2021.

4 Use of Goods and Services

	2020-2021	2019-2020
	Kshs	Kshs
Utilities, supplies and services	366,742,999	492,868,420
Communication, supplies and services	9,502,292	21,304,955
Domestic travel and subsistence	199,245,464	268,662,008
Foreign travel and subsistence	249,470	388,603
Printing, advertising and information supplies & services	904,380	10,415,267
Rentals of produced assets	88,952,355	85,359,304
Training expenses	21,789,651	306,769,538
Hospitality supplies and services	28,010,568	49,602,115
Insurance costs	1,500,000,000	1,125,000,000
Specialized materials and services	3,079,272,747	9,105,897,947
Office and general supplies and services	45,882,492	185,624,988
Fuel Oil and Lubricants	417,846,824	1,157,893,348
Other operating expenses	187,018,782	212,813,968
Routine maintenance – vehicles and other transport equipment	65,196,789	96,089,937
Routine maintenance – other assets	8,011,117	5,433,627
Exchange Rate Losses	-	-
Total	6,018,625,929	13,124,124,024

The prior year figure of Kes13, 124,104,424 during 2019/2020 relates to use of goods during the year of Kes 7,399,303,903 plus transfer to other government agencies amounting to Kes 5,724,820,121.

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5 Other Grants and Transfers

Explanation	2020-2021	2019-2020
	Kshs	Kshs
Membership dues and subscriptions to international organizations	-	-
Scholarships and other educational benefits	2,188,749	1,099,800
Total	2,188,749	1,099,800

The Ministry of Health restrictions of movement due to Covid-19 impacted negatively to the processing of claims under other grants and transfers.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 Social Security Benefits

Explanation	2020-2021	2019-2020
	Kshs	Kshs
Government pension and retirement benefits	3,026,749	9,136,846
Total	3,026,749	9,136,846

The Ministry of Health restrictions of movement due to Covid-19 impacted negatively to the processing of claims under Government pensions and retirement benefits.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 Acquisition of Assets

Non -Financial Assets	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	38,555,215	22,299,644
Refurbishment of Buildings	-	-
Construction of Roads	-	-
Construction and Civil Works	6,783,384	7,224,862
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	14,499,999	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	132,100	3,572,535
Purchase of Office Furniture and General Equipment	-	-
Purchase of Specialized Plant, Equipment and Machinery	7,651,550	61,324,085
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	225,750	225,750
Sub-total	67,847,998	94,646,875
Financial Assets		
Domestic Public Non-Financial Enterprises	-	-
Sub-total	-	-
Total	67,847,998	94,646,875

The restriction of movement and the need to keep social distance impacted negatively on acquisition of assets especially on construction of Penal Institutions facilities.

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8 NOTES TO THE FINANCIAL STATEMENTS (Continued)

8A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	Exc rate (if in foreign currency)	2020-2021	Cash book balances 2020 2021	Cash book balances 2019 2020
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
REC-STATE DEPT FOR CORRECTIONAL SER 1000302054 (KES)	-	RECURRENT	N/A	-	604,203,522.65	239,047
DEV-STATE DEPT FOR CORRECTIONAL SER 1000302062 (KES)	-	DEVELOPMENT	N/A	-	12,060,018.90	290,446
DEP-STATE DEPT FOR CORRECTIONAL SER 1000302078 (KES)	111,209,635	DEPOSIT	N/A	111,209,635	110,949,306.20	122,238,180
CBK165-STATE DEPT FOR CORRECT SERV 1000302089 (KES)	-	CBK 165	N/A	-		
DEP-STATE DEPT CORR PENDING BILLS 1000452617 (KES)	3,567,221,482.10	PENDING BILLS	N/A	3,567,221,482.10	3,387,657,660.85	
KENYA PRISONSS SERVICES IMPREST ACCOUNT 01001032494800	4,499	KENYA PRISONSS SERVICES IMPREST ACCOUNT	N/A	4,499	4,499	-
Total	3,678,435,616	-	-	3,678,435,616	4,114,875,007.38	122,767,673

8B: cash in hand

Description	2020-2021	2019-2020
	Kshs	Kshs
Cash in Hand – Held in domestic currency	210,800	247,700
Cash in Hand – Held in foreign currency	-	-
Total	210,800	247,700

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Cash in hand should also be analyzed as follows:

	2020-2021	2019-2020
	Kshs	Kshs
SDCS -CASH OFFICE TELEPOSTA	210,804	247,700
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
Total	210,804	247,700

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9: Accounts Receivable

Description	2020-2021	2019-2020
	Kshs	Kshs
Government Imprests	92,000.00	-
Salary advances	-	-
District suspense	40,435,712.05	14,702,675
Clearance accounts	4,760,981.45	-
Total	45,288,693.50	14,702,675

IMPRESTS JUN 21 12 11 2021

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
MAROLYNE ESERY	25 11 2020	42,000.00	-	42,000.00
MAROLYNE ESERY	04 02 2021	50,000.00	-	50,000.00
Total		92,000.00	-	92,000.00

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10 Accounts Payable

Description	2020-2021	2019-2020
	Kshs	Kshs
Recurrent	604,203,522.7	
Development	12,060,018.9	
Retention	110,949,306	123,953,167
Deposits	3,387,657,661	-
Imprest Account	4,499	
Salary deduction	3,090,025	-
Other liabilities	2,910,006	-
Withholding tax	2,887,646	-
Total	4,123,762,684	123,953,167

The balance on the deposit relates to Deposit Pending Bills account carried forward to 2021/2022 Financial Year for settlement of historical pending bills.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. Fund Balance Brought Forward

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank accounts	136,598,296.75	130,764,582.55
Cash in hand	247,700.00	285,333.90
Accounts Receivables	775,411.10	606,070.00
Accounts Payables	-101,009,591.30	-130,469,777.00
Total	36,611,816.55	1,186,209.45

Accounts payable relates to retention monies which mature on completion of the projects by the contractors.

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12. Prior Year Adjustments

	Balance b/f FY 2019/2020 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	N/A	N/A	N/A
Cash in hand	N/A	N/A	N/A
Accounts Payables	N/A	N/A	N/A
Receivables	N/A	N/A	N/A
Others (<i>specify</i>)	N/A	N/A	N/A
	N/A	N/A	N/A

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Annual Report and Financial Statements for the year ended 30, June 2021.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13.(Increase)/ Decrease in Receivable

<i>Description</i>	2020-2021	2019-2020
	Kshs	Kshs
Government Imprests	92,000.00	-
Salary advances	-	-
District suspense	40,435,712.05	14,702,675
Clearance accounts	4,760,981.45	-
Total	45,288,693.50	14,702,675

14. Increase/ (Decrease) in Accounts Payable

PAYABLE		
Description	2020-2021	2019-2020
	Kshs	Kshs
Recurrent	604203522.7	
Development	12060018.9	
Retention	110,949,306	123,953,167
Deposits	3,387,657,661	-
Imprest Account	4,499	
SLAY DEDUCTION	3,090,025	-
OTHER LIABILITIES	2,910,006	-
WITHHOLDING TAX	2,887,646	-
Total	4,123,762,684	123,953,167

15. 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 (N/A)

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

Related party transactions:

	2020-2021	2019-2020
	Kshs	Kshs
Key Management Compensation	N/A	N/A
<u>Transfers to related parties</u>		
Transfers to other MDAs	N/A	N/A
Transfers to SCs and SAGAs	N/A	N/A
Transfers to Development Project	N/A	N/A
Transfers to County Governments	N/A	N/A
Transfers to non -reporting secondary and primary Schools	N/A	N/A
Transfers to other non -reporting government entities	N/A	N/A
Total Transfers to related parties	N/A	N/A
<u>Purchase of Goods and Services</u>	N/A	N/A
Purchase of electricity from KPLC	N/A	N/A
Purchase of water from Govt service providers	N/A	N/A
Rent charges paid to govt. agencies	N/A	N/A
Training fees paid to govt agencies	N/A	N/A
Conference facilities hired from govt. agencies	N/A	N/A
Others (Specify)	N/A	N/A
Total goods and services paid to govt. agencies	N/A	N/A
<u>Transfers from related parties</u>	N/A	N/A
Transfers from the Exchequer	N/A	N/A
Transfers from other MDAs	N/A	N/A
(Insert any other transfers received from govt.)	N/A	N/A
Total Transfers from related parties	N/A	N/A

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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16. Other Important Disclosures

16.1: Pending Accounts Payable (See Annex 1)

Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	99,341,293	51,979,063	47,362,229	18,670,734
Construction of civil works	-	-	-	-
Supply of goods	-	195,104,562	-	195,104,562
Supply of services	-	8,344,166	-	8,344,166
Total	99,341,293	250,810,958	-	302,790,021

The schedule of 2020/2021 pending g bills is analyzed in per Annex 1

16.2 Contingent Liabilities

Contingent liabilities	2020-2021	2019-2020
	Kshs	Kshs
Court case 13 against the entity	16,855,189	16,855,189
Bank guarantees in favour of subsidiary	0	0
contingent liabilities arising from PPPs	0	0
Total	16,855,189	16,855,189

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

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor for the financial year 2017/2018.

Reference No on the external audit Report	Issue/Observations from the Auditor	Management comments	Status: (Resolved/Not Resolved)	Timeframe: (put a date when you expect the issue to be resolved)
197.1	Food and Rations paid for but not Accounted for	The Department has instituted corrective administrative measures to streamline the procurement process	Unresolved	Under investigation by EACC
197.2	Clothing materials paid for but not delivered	The error correction was availed for audit verifications and there was no loss of funds	Resolved.	
197.3	Unsupported payments to staff through imprests and expenditure	The group imprests were accounted for by the entitled officers and support documents availed for audit verification.	Resolved.	
197.4	Facilitation of Counter violence and radicalization program	The payments were used for the intended purpose and relevant documents availed.	Unresolved.	Certificate forwarded to the Auditor for verification.
197.5	Unsupported cash payments for Prisons Officers Mess	Payment vouchers and support documents were availed.	Resolved.	
198.1	Irregular payment of allowances	The Relevant service contracts and circulars from the Ministry of State for Public Service were availed	Resolved.	
199	Prepayments	The imprests were accounted for	Resolved.	
200	Un-vouched expenditure	The payment vouchers and support documents were provided for verification	Resolved.	
201	Unsupported District Suspense	Final balance was reconciled and trial balance harmonized	Resolved.	
202	Prior year Adjustment	Trial balance was harmonized	Resolved.	
203	Pending Bills	The amount of Kshs.6,204,906,533 was forwarded to the National Treasury pending bills closing committee for further guidance.	Unresolved.	December 2021
204	Procurement of Goods & services through direct cash purchases	Explanation was given to the Auditor General and documents provided for review and verification	Resolved.	
205	Payment for goods and services from unregistered suppliers	Explanation was given to the Auditor General and documents provided for review and verification	Resolved.	
207.1	Procurement of seventy MK3112G Locks & Eighty eight 4L56 locks	Explanation was given to the Auditor General and documents provided for review and verification	Resolved.	
207.2	Procurement of fire-fighting All-Terrain vehicles water based	Explanations were provided to the Auditor General and documents provided for review and verification	Resolved.	

NATIONAL GOVERNMENT ENTITY – STATE DEPARTMENT FOR CORRECTIONAL SERVICES

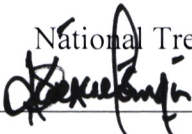
Annual Report and Financial Statements for the year ended 30, June 2021.


Reference No on the external audit Report	Issue/Observations from the Auditor	Management comments	Status: (Resolved/Not Resolved)	Timeframe: (put a date when you expect the issue to be resolved)
212	Non-current assets	The Scrap machineries are awaiting bonding.	Resolved.	
213	Paymaster General (P.M.G) Account	Both Farms and Industries operate one bank account where all the revenues collected are deposited.	Resolved.	
214	Cash in Transit	The payment voucher was availed for perusal by the Committee.	Resolved.	
215	Creditors	Documents were provided for verification	Resolved.	
216	Debtors	Letters were availed for perusal by the Committee	Resolved.	
217	Procurement of raw materials for Prison Industries Fund	Tender documents were availed for audit verification	Resolved.	
218	Un-reconciled and Unexplained difference in P.M.G balance	Documents provided for verification were satisfactory	Resolved.	
219	Credit Sale Balance	Documents provided for verification were satisfactory	Resolved.	
220	Suspense Account	Documents provided for verification were satisfactory	Resolved.	
221	Fixed Assets	Documents provided for verification were satisfactory	Resolved.	
222	Failure to achieve Budgeted Revenue & Expenditure targets	Uncertain weather conditions all over the county thus failure to achieve the targets.	Resolved.	

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report.
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management.
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue.
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to

National Treasury.


Principal Secretary


Principal Accounts Controller

NATIONAL GOVERNMENT ENTITY - STATE DEPARTMENT FOR CORRECTIONAL SERVICES

Reports and Financial Statements for the year ended 30, June 2021.

ANNEXES

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
	A	B	c	d=a-c		
Construction of buildings						
Grande Engineering and Construction Ltd	32,547,845	29 12 2020	-	32,547,845	-	Prioritize Allocation in 2021/2022
Fairton Agencies Ltd	33,174,374	18 09 2020	9,125,851	24,048,523	-	Prioritize Allocation in 2021/2022
Annebugus Construction Co. Ltd	14,948,340	08 02 2021	10,022,327	4,926,013	-	Prioritize Allocation in 2021/2022
Ayoti Construction Ltd	4,341,480	05 05 2020	4,193,469	148,011	4,341,480	Prioritize Allocation in 2021/2022
Patience Services Ltd	10,844,254	22 12 2017	9,575,403	1,268,851	10,844,254	Prioritize Allocation in 2021/2022
Taize Investments	3,485,000	24 06 2020	3,136,500	348,500	3,485,000	Prioritize Allocation in 2021/2022
Sub-Total	99,341,293		51,979,063	47,362,229	18,670,734	
Construction of civil works						
	-	-	-	-	-	
	-	-	-	-	-	
Sub-Total	-	-	-	-	-	
Supply of goods						
Prison Enterprise Fund	132,951.00	24 06 2021	-	132,951	-	Prioritize Allocation in 2021/2022
Wasubar Agencies	175,760.00	21 05 2021	-	175,760	-	Prioritize Allocation in 2021/2022
Shepol Ltd	665,400.00	23 06 2021	-	665,400	-	Prioritize Allocation in 2021/2022

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Laski Merchants	560,000.00	18 06 2021	-	560,000	-	Prioritize Allocation in 2021/2022
Sapura Enterprises	170,000.00	22 06 2021	-	170,000	-	Prioritize Allocation in 2021/2022
Dry Tree General Contractors Ltd	1,185,600.00	22 06 2021	-	1,185,600	-	Prioritize Allocation in 2021/2022
Branly Enterprises	30,000.00	25 06 2021	-	30,000	-	Prioritize Allocation in 2021/2022
Milka Trading	340,000.00	21 04 2021	-	340,000	-	Prioritize Allocation in 2021/2022
Kipurpur Co - Ltd	880,000.00	18 06 2021	-	880,000	-	Prioritize Allocation in 2021/2022
Dry Tree General Contractors Ltd	85,440.00	01 03 2021	-	85,440	-	Prioritize Allocation in 2021/2022
Vantech General Suppliers	248,000.00	24 06 2021	-	248,000	-	Prioritize Allocation in 2021/2022
Redlins Agency	504,000.00	29 06 2021	-	504,000	-	Prioritize Allocation in 2021/2022
Lee Future Makers Investments	181,000.00	15 06 2021	-	181,000	-	Prioritize Allocation in 2021/2022
Prison Enterprise Fund	117,000.00	24 06 2021	-	117,000	-	Prioritize Allocation in 2021/2022
Beldon Agencies	2,200,000.00	04 06 2021	-	2,200,000	-	Prioritize Allocation in 2021/2022
Lenya Enterprises	780,960.00	25 06 2021	-	780,960	-	Prioritize Allocation in 2021/2022
Sister & Sister Enterprises	385,000.00	18 06 2021	-	385,000	-	Prioritize Allocation in 2021/2022
Jerumwash Enterprises	184,000.00	24 06 2021	-	184,000	-	Prioritize Allocation in 2021/2022
Kenyatta National Hospital	3,572,951.00	28 02 2021	-	3,572,951	-	Prioritize Allocation in 2021/2022
Kenya Medical Supplies Authority	16,086.00	30 06 2021	-	16,086	-	Prioritize Allocation in 2021/2022
Malava Mega Properties Ltd	914,400.00	29 06 2021	-	914,400	-	Prioritize Allocation in 2021/2022
Petrol Kenya Oil Company Ltd	210,450.00	28 06 2021	-	210,450	-	Prioritize Allocation in 2021/2022
Pasifique Investments	625,000.00	25 06 2021	-	625,000	-	Prioritize Allocation in 2021/2022
Busnet systems	173,300.00	22 06 2021	-	173,300	-	Prioritize Allocation in 2021/2022
Savik Enterprises	145,000.00	17 06 2021	-	145,000	-	Prioritize Allocation in 2021/2022

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Jecin Enterprises Ltd	59,999.50	15 06 2021	-	60,000	-	Prioritize Allocation in 2021/2022
Eurocom System Ltd	130,950.00	22 04 2021	-	130,950	-	Prioritize Allocation in 2021/2022
Kenya National Trading Corporation	1,050,000.00	23 06 2021	-	1,050,000	-	Prioritize Allocation in 2021/2022
Kemsa Agencies	23,021.00	28 06 2021	-	23,021	-	Prioritize Allocation in 2021/2022
Prison Enterprise Fund	140,400.00	23 06 2021	-	140,400	-	Prioritize Allocation in 2021/2022
Mukenya Investments Ltd	700,000.00	21 06 2021	-	700,000	-	Prioritize Allocation in 2021/2022
Jerumwash Enterprises	88,000.00	24 06 2021	-	88,000	-	Prioritize Allocation in 2021/2022
Sawaromu Enterprises	200,000.00	25 06 2021	-	200,000	-	Prioritize Allocation in 2021/2022
Hailow Trading Company Ltd	202,800.00	24 06 2021	-	202,800	-	Prioritize Allocation in 2021/2022
PetroKenya Oil Co.Ltd	212,466.20	24 06 2021	-	212,466	-	Prioritize Allocation in 2021/2022
Nigi fragship general merchants	161,160.00	07 06 2021	-	161,160	-	Prioritize Allocation in 2021/2022
Secondop Agencies	216,000.00	18 06 2021	-	216,000	-	Prioritize Allocation in 2021/2022
Shepol Ltd	132,000.00	23 06 2021	-	132,000	-	Prioritize Allocation in 2021/2022
Milana Company Limited	19,200.00	23 06 2021	-	19,200	-	Prioritize Allocation in 2021/2022
Milana Company Limited	525,600.00	23 06 2021	-	525,600	-	Prioritize Allocation in 2021/2022
Jerumwash Enterprises	300,060.00	30 06 2021	-	300,060	-	Prioritize Allocation in 2021/2022
Broadcasting andTelecommunication	401,163.60	03 11 2020	-	401,164	-	Prioritize Allocation in 2021/2022
Northholt Enterprises	22,767.00	22 06 2021	-	22,767	-	Prioritize Allocation in 2021/2022
Telkom Kenya	707.90	26 09 2020	-	708	-	Prioritize Allocation in 2021/2022
Telkom Kenya	173,991.90	26 09 2020	-	173,992	-	Prioritize Allocation in 2021/2022
Telkom Kenya	95,280.40	26 09 2020	-	95,280	-	Prioritize Allocation in 2021/2022
Kenya Power	189,000.00	04 05 2021	-	189,000	-	Prioritize Allocation in 2021/2022

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Kenya Power	22,250.00	04 02 2021	-	-	22,250	-	Prioritize Allocation in 2021/2022
Kenya Power	56,900.00	19 05 2021	-	-	56,900	-	Prioritize Allocation in 2021/2022
Nairobi City Water & Sewerage Co. Ltd	5,266,956.00	bill date 03 06 2021	-	-	5,266,956	-	Prioritize Allocation in 2021/2022
Kenya Power	48,867.80	04 05 2021	-	-	48,868	-	Prioritize Allocation in 2021/2022
Kenya Power	144,113.00	04 05 2021	-	-	144,113	-	Prioritize Allocation in 2021/2022
Kenya Power	160,612.00	04 05 2021	-	-	160,612	-	Prioritize Allocation in 2021/2022
Kenya Power	55,690.00	04 06 2021	-	-	55,690	-	Prioritize Allocation in 2021/2022
Nairobi City Water & Sewerage Co. Ltd	357,459.00	Bill date 02 06 2021	-	-	357,459	-	Prioritize Allocation in 2021/2022
Nairobi City Water & Sewerage Co. Ltd	597,980.00	NIL	-	-	597,980	-	Prioritize Allocation in 2021/2022
Prisons Enterprise Fund	15,180.00	03 05 2021	-	-	15,180	-	Prioritize Allocation in 2021/2022
Prison Enterprise Fund	19,440.00	25 01 2021	-	-	19,440	-	Prioritize Allocation in 2021/2022
Merstac Technologies	403,600.00	24 06 2021	-	-	403,600	-	Prioritize Allocation in 2021/2022
Beldon Agencies	1,100,000.00	28 01 2021	-	-	1,100,000	-	Prioritize Allocation in 2021/2022
Beldon Agencies	1,100,000.00	11 02 2021	-	-	1,100,000	-	Prioritize Allocation in 2021/2022
Kipurpur Co - Ltd	580,000.00	03 05 2021	-	-	580,000	-	Prioritize Allocation in 2021/2022
Kipurpur Co - Ltd	522,000.00	24 04 2021	-	-	522,000	-	Prioritize Allocation in 2021/2022
Sapura Enterprises	75,000.00	07 06 2021	-	-	75,000	-	Prioritize Allocation in 2021/2022
Jecin Enterprises Ltd	69,000.00	15 06 2021	-	-	69,000	-	Prioritize Allocation in 2021/2022
Sawaromu Enterprises	199,850.00	26 06 2021	-	-	199,850	-	Prioritize Allocation in 2021/2022
Lenya Enterprises	753,600.00	29 06 2021	-	-	753,600	-	Prioritize Allocation in 2021/2022
Datony Agencies	49,500.00	21 06 2021	-	-	49,500	-	Prioritize Allocation in 2021/2022
Gungga Services Ltd	12,500.00	25 06 2021	-	-	12,500	-	Prioritize Allocation in 2021/2022

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Kiwaka General Merchants Ltd	690,000.00	21 06 2021	-	690,000	-	Prioritize Allocation in 2021/2022
Druce Investment	140,000.00	23 06 2021	-	140,000	-	Prioritize Allocation in 2021/2022
Northholt Enterprises	14,348.00	25 06 2021	-	14,348	-	Prioritize Allocation in 2021/2022
Datony Agencies	300,000.00	24 06 2021	-	300,000	-	Prioritize Allocation in 2021/2022
Asili General merchant and Contractors Ltd	80,000.00	07 06 2021	-	80,000	-	Prioritize Allocation in 2021/2022
Misri & Company Limited	32,800.00	03 06 2021	-	32,800	-	Prioritize Allocation in 2021/2022
Nexlink Global Supplies Ltd	682,600.00	12 05 2021	-	682,600	-	Prioritize Allocation in 2021/2022
Monolith Investments	705,145.00	20 05 2021	-	705,145	-	Prioritize Allocation in 2021/2022
Monolith Investments	255,000.00	13 05 2021	-	255,000	-	Prioritize Allocation in 2021/2022
Subaru Kenya	459,450.00	30 04 2021	-	459,450	-	Prioritize Allocation in 2021/2022
Kenya National Examination Council	1,048,100.00		-	1,048,100	-	Prioritize Allocation in 2021/2022
New Edge Solutions Limited	100,000.00	02 06 2021	-	100,000	-	Prioritize Allocation in 2021/2022
Lenya Enterprises	80,820.00	30 06 2021	-	80,820	-	Prioritize Allocation in 2021/2022
Fairton Agencies Ltd	210,000.00	15 03 2021	-	210,000	-	Prioritize Allocation in 2021/2022
Allaken General Merchants	267,750.00	31 05 2021	-	267,750	-	Prioritize Allocation in 2021/2022
Copar Agencies Limited	76,000.00	17 05 2021	-	76,000	-	Prioritize Allocation in 2021/2022
Aumaco Enterprises Ltd	1,080,000.00	21 05 2021	-	1,080,000	-	Prioritize Allocation in 2021/2022
Bestline Systems Kenya Ltd	211,125.00	10 03 2021	-	211,125	-	Prioritize Allocation in 2021/2022
Neshiny Technologies	121,700.00	17 05 2021	-	121,700	-	Prioritize Allocation in 2021/2022
Reign Africa Limited	304,327.30	20 05 2021	-	304,327	-	Prioritize Allocation in 2021/2022
Stimal Office Supplies Ltd	255,000.00	17 05 2021	-	255,000	-	Prioritize Allocation in 2021/2022
Summit Institute of Professionals Ltd	69,500.00	NIL	-	69,500	-	Prioritize Allocation in 2021/2022

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Kenya School of Government Lower Kabete	561,440.00	NIL	-	561,440	-	Prioritize Allocation in 2021/2022
Telkom Kenya	4,264.95	26 05 2021	-	4,265	-	Prioritize Allocation in 2021/2022
Kenya Power and Lighting Co.Ltd	87,000.00	04 09 2020	-	87,000	-	Prioritize Allocation in 2021/2022
Kenya Power and Lighting Co.Ltd	1,706,000.00	04 06 2021	-	1,706,000	-	Prioritize Allocation in 2021/2022
Nairobi City Water & Sewerage Co. Ltd	1,530,225.00	NIL	-	1,530,225	-	Prioritize Allocation in 2021/2022
Nairobi City Water & Sewerage Co. Ltd	74,333.00	02 06 2021	-	74,333	-	Prioritize Allocation in 2021/2022
Frocur group of companies	379,800.00	21 06 2021	-	379,800	-	Prioritize Allocation in 2021/2022
Winter suppliers	60,000.00	15 06 2021	-	60,000	-	Prioritize Allocation in 2021/2022
Speedy ultimate solutions	58,000.00	15 06 2021	-	58,000	-	Prioritize Allocation in 2021/2022
Abeline general	299,250.00	17 06 2021	-	299,250	-	Prioritize Allocation in 2021/2022
Wiskim investment	18,000.00	21 06 2021	-	18,000	-	Prioritize Allocation in 2021/2022
Kaita holdings	53,800.00	24 06 2021	-	53,800	-	Prioritize Allocation in 2021/2022
Monek enterprises	358,500.00	22 06 2021	-	358,500	-	Prioritize Allocation in 2021/2022
Uplands interproducts	517,000.00	24 06 2021	-	517,000	-	Prioritize Allocation in 2021/2022
Frajud Enterprises	1,000,000.00	21 06 2021	-	1,000,000	-	Prioritize Allocation in 2021/2022
Petrokenya oil	66,300.00	22 06 2021	-	66,300	-	Prioritize Allocation in 2021/2022
Dry tree contractors	1,275,000.00	24 06 2021	-	1,275,000	-	Prioritize Allocation in 2021/2022
Branly enterprises	1,000,000.00	03 06 2021	-	1,000,000	-	Prioritize Allocation in 2021/2022
Branly enterprises	2,000,000.00	02 06 2021	-	2,000,000	-	Prioritize Allocation in 2021/2022
Kiwaka General Merchants	1,380,000.00	25 06 2021	-	1,380,000	-	Prioritize Allocation in 2021/2022
Shepol Ltd	180,000.00	25 06 2021	-	180,000	-	Prioritize Allocation in 2021/2022
Dry Tree Gen. Contractors Ltd	720,500.00	21 06 2021	-	720,500	-	Prioritize Allocation in 2021/2022

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Milana Co. Ltd	1,350,000.00	23 06 2021	-	1,350,000	-	Prioritize Allocation in 2021/2022
Kimgen Supplies Co. Ltd	5,504,000.00	24 06 2021	-	5,504,000	-	Prioritize Allocation in 2021/2022
Laski Merchants	560,000.00	21 06 2021	-	560,000	-	Prioritize Allocation in 2021/2022
Euwami Enterprises	1,904,000.00	22 06 2021	-	1,904,000	-	Prioritize Allocation in 2021/2022
Embu Main	195,000.00	14 06 2021	-	195,000	-	Prioritize Allocation in 2021/2022
Kimgen Supplies Co. Ltd	1,272,800.00		-	1,272,800	-	Prioritize Allocation in 2021/2022
Malava Mega Properties	597,000.00	23 06 2021	-	597,000	-	Prioritize Allocation in 2021/2022
Wiltac Logistics	13,500.00	25 06 2021	-	13,500	-	Prioritize Allocation in 2021/2022
Bushgate Sawmills	1,440,000.00	21 06 2021	-	1,440,000	-	Prioritize Allocation in 2021/2022
Beneiz Gen. Supplies	645,500.00	21 06 2021	-	645,500	-	Prioritize Allocation in 2021/2022
Milana Co. Ltd	96,000.00	22 06 2021	-	96,000	-	Prioritize Allocation in 2021/2022
Azad Agencies Ltd	232,000.00	22 06 2021	-	232,000	-	Prioritize Allocation in 2021/2022
Laski Merchants	1,064,000.00	25 06 2021	-	1,064,000	-	Prioritize Allocation in 2021/2022
Hugler Gen. Supplies	150,500.00	21 06 2021	-	150,500	-	Prioritize Allocation in 2021/2022
Aumaco Enterprises	275,300.00	21 06 2021	-	275,300	-	Prioritize Allocation in 2021/2022
Lesano Enterprises	860,000.00	21 06 2021	-	860,000	-	Prioritize Allocation in 2021/2022
Kipurpur Co. Ltd	1,160,000.00	21 06 2021	-	1,160,000	-	Prioritize Allocation in 2021/2022
Mamana Enterprises	50,000.00	23 06 2021	-	50,000	-	Prioritize Allocation in 2021/2022
Azad Agencies Ltd	319,000.00	21 06 2021	-	319,000	-	Prioritize Allocation in 2021/2022
Mara Raja Spring Co. Ltd	77,900.00	30 06 2021	-	77,900	-	Prioritize Allocation in 2021/2022
Mission for Essential Drugs & Supplies	1,074,952.00	23 06 2021	-	1,074,952	-	Prioritize Allocation in 2021/2022
Jumbo Commodities	378,000.00	21 04 2021	-	378,000	-	Prioritize Allocation in 2021/2022

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Jumbo Commodities	1,620,000.00	04 02 2021	-	-	1,620,000	-	Prioritize Allocation in 2021/2022
Mukenya Investment	876,250.00	21 06 2021	-	-	876,250	-	Prioritize Allocation in 2021/2022
Branly enterprises	700,000.00	21 06 2021	-	-	700,000	-	Prioritize Allocation in 2021/2022
Shepol Ltd	555,800.00	21 06 2021	-	-	555,800	-	Prioritize Allocation in 2021/2022
Ketoways Gen. Supplies	16,060.00	22 06 2021	-	-	16,060	-	Prioritize Allocation in 2021/2022
Jerumwash Enterprises	1,080,000.00	21 06 2021	-	-	1,080,000	-	Prioritize Allocation in 2021/2022
Jerumwash Enterprises	300,000.00	22 06 2021	-	-	300,000	-	Prioritize Allocation in 2021/2022
Jerumwash Enterprises	202,280.00	18 06 2021	-	-	202,280	-	Prioritize Allocation in 2021/2022
Milana Co. Ltd	192,000.00	5 05 2021	-	-	192,000	-	Prioritize Allocation in 2021/2022
Regest Ventures	12,240.00	21 06 2021	-	-	12,240	-	Prioritize Allocation in 2021/2022
Remace Enterprises	8,640.00	21 06 2021	-	-	8,640	-	Prioritize Allocation in 2021/2022
Hugler Gen. Suppliers	6,760.00	21 06 2021	-	-	6,760	-	Prioritize Allocation in 2021/2022
Kiwaka General Merchants	2,000,000.00	16 03 2020	-	-	2,000,000	-	Prioritize Allocation in 2021/2022
Dry tree contractors	751,750.00	15 02 2021	-	-	751,750	-	Prioritize Allocation in 2021/2022
Dry tree contractors	4,250,000.00	3 06 2021	-	-	4,250,000	-	Prioritize Allocation in 2021/2022
Dry tree contractors	57,600.00	8 01 2021	-	-	57,600	-	Prioritize Allocation in 2021/2022
Dry tree contractors	2,996,000.00	28 05 2021	-	-	2,996,000	-	Prioritize Allocation in 2021/2022
Dry tree contractors	2,550,000.00	16 02 2021	-	-	2,550,000	-	Prioritize Allocation in 2021/2022
Dry tree contractors	201,600.00	22 04 2021	-	-	201,600	-	Prioritize Allocation in 2021/2022
Dry tree contractors	1,275,000.00	9 04 2021	-	-	1,275,000	-	Prioritize Allocation in 2021/2022
Dry tree contractors	850,000.00	18 01 2021	-	-	850,000	-	Prioritize Allocation in 2021/2022
Dry tree contractors	1,147,500.00	4 12 2020	-	-	1,147,500	-	Prioritize Allocation in 2021/2022

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Dry tree contractors	1,113,500.00	2 04 2021	-	1,113,500	-	Prioritize Allocation in 2021/2022
Dry tree contractors	1,275,000.00	3 05 2021	-	1,275,000	-	Prioritize Allocation in 2021/2022
Fendeh Enterprises	24,000.00	19 01 2021	-	24,000	-	Prioritize Allocation in 2021/2022
Atomika Supplies	248,000.00	14 01 2021	-	248,000	-	Prioritize Allocation in 2021/2022
Moochnaits Investments	20,400.00	18 01 2021	-	20,400	-	Prioritize Allocation in 2021/2022
Roberic Enterprises & Technologies	201,000.00	15 01 2021	-	201,000	-	Prioritize Allocation in 2021/2022
Erman Enterprises	63,500.00	14 01 2021	-	63,500	-	Prioritize Allocation in 2021/2022
Anglebrooke Merchants	37,000.00	11 01 2021	-	37,000	-	Prioritize Allocation in 2021/2022
Bekks Enterprises	45,500.00	11 01 2021	-	45,500	-	Prioritize Allocation in 2021/2022
Everbest Supplies Agencies	73,750.00	12 01 2021	-	73,750	-	Prioritize Allocation in 2021/2022
Faben Solutions	18,850.00	18 01 2021	-	18,850	-	Prioritize Allocation in 2021/2022
Misri & Co. Ltd	180,000.00	22 01 2021	-	180,000	-	Prioritize Allocation in 2021/2022
Kenserve International	270,000.00	25 01 2021	-	270,000	-	Prioritize Allocation in 2021/2022
Bezmon Enterprises	240,000.00		-	240,000	-	Prioritize Allocation in 2021/2022
Pinnacore Printers & Stationers	225,000.00	14 01 2021	-	225,000	-	Prioritize Allocation in 2021/2022
Hailow Trading Co. Ltd	144,000.00	30 11 2020	-	144,000	-	Prioritize Allocation in 2021/2022
Dellcom Office Equipment	143,406.00	04 07 2020	-	143,406	-	Prioritize Allocation in 2021/2022
Teamwork East Africa Ltd	3,200,000.00	15 12 2020	-	3,200,000	-	Prioritize Allocation in 2021/2022
Eagle Park East Africa	4,190,500.00	30 11 2020	-	4,190,500	-	Prioritize Allocation in 2021/2022
Roberick Enterprises	144,000.00	09 12 2020	-	144,000	-	Prioritize Allocation in 2021/2022
Jasju Enterprises	315,480.00	15 01 2021	-	315,480	-	Prioritize Allocation in 2021/2022
Imani Fresh	205,023.00	11 06 2021	-	205,023	-	Prioritize Allocation in 2021/2022

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Dry tree contractors	425,000.00	25 06 2021	-	-	425,000	-	Prioritize Allocation in 2021/2022
Prison Industries	264,654.00	03 01 2020	-	-	264,654	-	Prioritize Allocation in 2021/2022
Auris General Merchants	39,000.00	27 05 2021	-	-	39,000	-	Prioritize Allocation in 2021/2022
Wilrac Logistics	195,000.00	25 06 2021	-	-	195,000	-	Prioritize Allocation in 2021/2022
Regest Ventures	63,000.00	30 06 2021	-	-	63,000	-	Prioritize Allocation in 2021/2022
Hugler General Supplies	108,000.00	09 06 2021	-	-	108,000	-	Prioritize Allocation in 2021/2022
Malava Mega Properties	109,450.00	11 06 2021	-	-	109,450	-	Prioritize Allocation in 2021/2022
Magiba Agencies	140,000.00	14 06 2021	-	-	140,000	-	Prioritize Allocation in 2021/2022
Hilafric Limited	200,000.00	19 06 2021	-	-	200,000	-	Prioritize Allocation in 2021/2022
Wesyarn Merchants	572,000.00	15 06 2021	-	-	572,000	-	Prioritize Allocation in 2021/2022
Kyokyu Enterprises	350,000.00	15 06 2021	-	-	350,000	-	Prioritize Allocation in 2021/2022
Milana Co. Ltd	2,784,000.00	04 06 2021	-	-	2,784,000	-	Prioritize Allocation in 2021/2022
Laski merchants	100,800.00	21 06 2021	-	-	100,800	-	Prioritize Allocation in 2021/2022
Surgical & disposable	54,780.00	10 06 2021	-	-	54,780	-	Prioritize Allocation in 2021/2022
Wilrac Logistics	30,000.00	23 06 2021	-	-	30,000	-	Prioritize Allocation in 2021/2022
Pineville International Ltd	900,000.00	24 06 2021	-	-	900,000	-	Prioritize Allocation in 2021/2022
Hilafric Limited	348,000.00	21 06 2021	-	-	348,000	-	Prioritize Allocation in 2021/2022
Jerumwash Enterprises	40,000.00	24 06 2021	-	-	40,000	-	Prioritize Allocation in 2021/2022
Castem Enterprises	150,000.00	25 06 2021	-	-	150,000	-	Prioritize Allocation in 2021/2022
Pineville International Ltd	16,000.00	24 04 2021	-	-	16,000	-	Prioritize Allocation in 2021/2022
Secondop Agencies	666,000.00	21 06 2021	-	-	666,000	-	Prioritize Allocation in 2021/2022
Webs Enterprises	446,400.00	28 06 2021	-	-	446,400	-	Prioritize Allocation in 2021/2022

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Petro Kenya Oil Ltd	243,663.00	16 06 2021	-	243,663	-	Prioritize Allocation in 2021/2022
Webs Enterprises	154,000.00	23 06 2021	-	154,000	-	Prioritize Allocation in 2021/2022
Branly Enterprises	400,000.00	24 06 2021	-	400,000	-	Prioritize Allocation in 2021/2022
National Oil Corporation	375,000.00	26 06 2021	-	375,000	-	Prioritize Allocation in 2021/2022
Aumaco Enterprises	149,000.00	28 06 21	-	149,000	-	Prioritize Allocation in 2021/2022
Jecin Enterprises	831,000.00	15 06 2021	-	831,000	-	Prioritize Allocation in 2021/2022
Pineville International Ltd	80,000.00	24 06 2021	-	80,000	-	Prioritize Allocation in 2021/2022
Jecin Enterprises	1,925,000.00	23 06 2021	-	1,925,000	-	Prioritize Allocation in 2021/2022
Kimgen Supplies Co. Ltd	1,685,600.00	23 06 2021	-	1,685,600	-	Prioritize Allocation in 2021/2022
Konjul Enterrises	48,000.00	16 06 2021	-	48,000	-	Prioritize Allocation in 2021/2022
Wasubar Agencies	113,200.00	25 06 2021	-	113,200	-	Prioritize Allocation in 2021/2022
Joylink ventures	323,150.00	21 06 2021	-	323,150	-	Prioritize Allocation in 2021/2022
Kiwaka general	103,500.00	15 06 2021	-	103,500	-	Prioritize Allocation in 2021/2022
Twenty twenty ventures	580,000.00	14 01 2021	-	580,000	-	Prioritize Allocation in 2021/2022
Korai Company Ltd	132,000.00	02 06 2021	-	132,000	-	Prioritize Allocation in 2021/2022
Kipurpur Co. Ltd	609,000.00	21 06 2021	-	609,000	-	Prioritize Allocation in 2021/2022
Kimgen Supplies Co. Ltd	51,600.00	15 06 2021	-	51,600	-	Prioritize Allocation in 2021/2022
Azad Agencies Ltd	81,200.00	17 06 2021	-	81,200	-	Prioritize Allocation in 2021/2022
Azad Agencies Ltd	87,000.00	19 06 2021	-	87,000	-	Prioritize Allocation in 2021/2022
Petro Kenya Oil Ltd	558,792.00	18 06 2021	-	558,792	-	Prioritize Allocation in 2021/2022
Kemsa	31,195.00	10 03 2021	-	31,195	-	Prioritize Allocation in 2021/2022
Dantony Agencies	26,125.00	17 06 2021	-	26,125	-	Prioritize Allocation in 2021/2022

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Lylob Enterprises	23,000.00	07 05 2021	-	-	23,000	-	Prioritize Allocation in 2021/2022
Kenya National Trading Corp.	525,000.00	29 04 2021	-	-	525,000	-	Prioritize Allocation in 2021/2022
Euwami Enterprises	177,000.00	14 06 2021	-	-	177,000	-	Prioritize Allocation in 2021/2022
Thirty First Trading Ltd	400,400.00	14 06 2021	-	-	400,400	-	Prioritize Allocation in 2021/2022
Dry tree contractors	340,000.00	15 06 2021	-	-	340,000	-	Prioritize Allocation in 2021/2022
Talent Office Supplies	8,850.00	03 05 2021	-	-	8,850	-	Prioritize Allocation in 2021/2022
Petro Kenya Oil Ltd	103,500.00	13 05 2021	-	-	103,500	-	Prioritize Allocation in 2021/2022
Milana Co. Ltd	204,000.00	11 05 2021	-	-	204,000	-	Prioritize Allocation in 2021/2022
Jumbo Commodities Ltd	330,000.00	10 05 2021	-	-	330,000	-	Prioritize Allocation in 2021/2022
Mission for Essential Drugs & supplies	958,847.00	22 03 2021	-	-	958,847	-	Prioritize Allocation in 2021/2022
Easy Access Supplies Ltd	50,000.00	15 06 2021	-	-	50,000	-	Prioritize Allocation in 2021/2022
Jerumwash Enterprises	220,000.00	21 06 2021	-	-	220,000	-	Prioritize Allocation in 2021/2022
Keto Ways Gen.	104,500.00	13 01 2021	-	-	104,500	-	Prioritize Allocation in 2021/2022
Belsam Enterprises	96,000.00	15 06 2021	-	-	96,000	-	Prioritize Allocation in 2021/2022
Faben Solutions	32,000.00	24 05 2021	-	-	32,000	-	Prioritize Allocation in 2021/2022
Milana company ltd	1,514,575.00	23 06 2021	-	-	1,514,575	-	Prioritize Allocation in 2021/2022
Tenestone Limited	334,400.00	29 06 2021	-	-	334,400	-	Prioritize Allocation in 2021/2022
Shepol Limited	2,400.00	22 06 2021	-	-	2,400	-	Prioritize Allocation in 2021/2022
Donrays General Supplies	207,000.00	28 06 2021	-	-	207,000	-	Prioritize Allocation in 2021/2022
Lenya Enterprises	449,000.00	28 06 2021	-	-	449,000	-	Prioritize Allocation in 2021/2022
Castem Enterprises	450,000.00	26 06 2021	-	-	450,000	-	Prioritize Allocation in 2021/2022
Mugoiri Investment Co. Ltd	690,000.00	28 06 2021	-	-	690,000	-	Prioritize Allocation in 2021/2022

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Thirty First Century Trading Ltd	139,000.00	21 06 2021	-	139,000	-	Prioritize Allocation in 2021/2022
Sedna Company Ltd	134,400.00	30 06 2021	-	134,400	-	Prioritize Allocation in 2021/2022
Uplands interproducts	954,100.00	21 06 2021	-	954,100	-	Prioritize Allocation in 2021/2022
Azad Agencies Ltd	290,000.00	21 06 2021	-	290,000	-	Prioritize Allocation in 2021/2022
Jecin Enterprises	2,255,000.00	28 06 2021	-	2,255,000	-	Prioritize Allocation in 2021/2022
Jerumwash Enterprises	789,600.00	22 06 2021	-	789,600	-	Prioritize Allocation in 2021/2022
Sedna Company Ltd	833,280.00	23 06 2021	-	833,280	-	Prioritize Allocation in 2021/2022
National Oil Corporation	51,972.00	15 06 2021	-	51,972	-	Prioritize Allocation in 2021/2022
Postal Corporation of Kenya	9,450.00		-	9,450	-	Prioritize Allocation in 2021/2022
Kiwaka General Supplies	2,760,000.00	09 06 2021	-	2,760,000	-	Prioritize Allocation in 2021/2022
Kimngen Supplies Co. Ltd	1,290,000.00	27 01 2021	-	1,290,000	-	Prioritize Allocation in 2021/2022
Ketoways General Agencies	1,653,000.00	28 01 2021	-	1,653,000	-	Prioritize Allocation in 2021/2022
Jasju Enterprises	62,000.00	17 06 2020	-	62,000	-	Prioritize Allocation in 2021/2022
Ketoways General Agencies	1,202,000.00	11 02 2021	-	1,202,000	-	Prioritize Allocation in 2021/2022
Ketoways General Agencies	651,000.00	28 01 2021	-	651,000	-	Prioritize Allocation in 2021/2022
Kiwaka General Merchant Ltd	920,000.00	18 03 2021	-	920,000	-	Prioritize Allocation in 2021/2022
Dry Tree Contractors Ltd	86,400.00	06 04 2021	-	86,400	-	Prioritize Allocation in 2021/2022
ATS Travel African Touch Safaris	80,400.00	30 09 1019	-	80,400	-	Prioritize Allocation in 2021/2022
Dry General Contractors Ltd	850,000.00	23 02 2021	-	850,000	-	Prioritize Allocation in 2021/2022
Gladys Brenda Bosire	14,000.00		-	14,000	-	Prioritize Allocation in 2021/2022
M & M Agencies	753,585.25	19 06 2021	-	753,585	-	Prioritize Allocation in 2021/2022
Gunga Services Limited	12,500.00	25 06 2021	-	12,500	-	Prioritize Allocation in 2021/2022

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Kimgen Supplies Co. Ltd	1,272,800.00	24 06 2021	-	1,272,800	-	Prioritize Allocation in 2021/2022
Kiwaka General Merchants Ltd	690,000.00	21 06 2021	-	690,000	-	Prioritize Allocation in 2021/2022
Mission for essential drugs	1,200,000.00	31 05 2021	-	1,200,000	-	Prioritize Allocation in 2021/2022
Datony Agencies	250,000.00	24 06 2021	-	250,000	-	Prioritize Allocation in 2021/2022
Asili General merchant and Contractors Ltd	80,000.00	07 06 2021	-	80,000	-	Prioritize Allocation in 2021/2022
Pewin Motors Ltd	220,000.00	02 06 2021	-	220,000	-	Prioritize Allocation in 2021/2022
Monolith Investments	705,145.00	20 05 2021	-	705,145	-	Prioritize Allocation in 2021/2022
Monolith Investments	255,000.00	13 05 2021	-	255,000	-	Prioritize Allocation in 2021/2022
Subaru Kenya	459,450.00	30 04 2021	-	459,450	-	Prioritize Allocation in 2021/2022
Milka Trading	340,000.00	21 04 2021	-	340,000	-	Prioritize Allocation in 2021/2022
Milka Trading	7,521,650.00	18 12 20	-	7,521,650	-	Prioritize Allocation in 2021/2022
Kipurpur Co. Ltd	880,000.00	18 06 2021	-	880,000	-	Prioritize Allocation in 2021/2022
Prison Enterprises	117,000.00	24 06 2021	-	117,000	-	Prioritize Allocation in 2021/2022
Beldon Agencies	2,200,000.00	04 06 2021	-	2,200,000	-	Prioritize Allocation in 2021/2022
Secondop Agencies	400,000.00	24 06 202	-	400,000	-	Prioritize Allocation in 2021/2022
Pure Rose Technologies	151,000.00	15 06 2021	-	151,000	-	Prioritize Allocation in 2021/2022
Jerumwash Enterprises	184,000.00	24 06 2021	-	184,000	-	Prioritize Allocation in 2021/2022
Malava mega properties ltd	915,400.00	29 06 2021	-	915,400	-	Prioritize Allocation in 2021/2022
Castem Enterprises	501,000.00	22 06 2021	-	501,000	-	Prioritize Allocation in 2021/2022
Petrokenya oil co.ltd	210,450.00	28 06 2021	-	210,450	-	Prioritize Allocation in 2021/2022
Kenya Medical Supplies Authority(KEMSA)	500,000.00		-	500,000	-	Prioritize Allocation in 2021/2022
Kenya Medical Supplies Authority (KEMSA)	16,086.00		-	16,086	-	Prioritize Allocation in 2021/2022

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Wasubar Agencies	489,900.00	09 06 2021	-	489,900	-	Prioritize Allocation in 2021/2022
Dry Tree General Contractors Ltd	763,200.00	28 04 2021	-	763,200	-	Prioritize Allocation in 2021/2022
Remance Enterprises	108,000.00	16 06 2021	-	108,000	-	Prioritize Allocation in 2021/2022
Ketoways General Agencies	16,060.00	22 06 2021	-	16,060	-	Prioritize Allocation in 2021/2022
Hailow Trading Company	499,500.00	07 06 2021	-	499,500	-	Prioritize Allocation in 2021/2022
Jecin Enterprises Ltd	3,575,000.00	21 06 2021	-	3,575,000	-	Prioritize Allocation in 2021/2022
Lylob Enterprises	74,100.00	23 06 2021	-	74,100	-	Prioritize Allocation in 2021/2022
Nairobi City Water & Sewerage Co. Ltd	1,530,225.00		-	1,530,225	-	Prioritize Allocation in 2021/2022
Nairobi City Water & Sewerage Co. Ltd	74,333.00		-	74,333	-	Prioritize Allocation in 2021/2022
Allaken General Merchants	267,750.00	31 05 2021	-	267,750	-	Prioritize Allocation in 2021/2022
Josfam Holdings Ltd	47,100.00	21 05 2021	-	47,100	-	Prioritize Allocation in 2021/2022
Stimal Office Supplies Ltd	255,000.00	17 05 2021	-	255,000	-	Prioritize Allocation in 2021/2022
Summit Institute of professionals ltd	69,500.00		-	69,500	-	Prioritize Allocation in 2021/2022
Kenya School of Government Lower Kabete	561,440.00		-	561,440	-	Prioritize Allocation in 2021/2022
Nigi Flagship General Merchants	161,160.00	30 06 2021	-	161,160	-	Prioritize Allocation in 2021/2022
Petrolkenya Oil Co.Ltd	212,466.20	24 06 2021	-	212,466	-	Prioritize Allocation in 2021/2022
Dry Tree General Contractors Ltd	85,440.00	01 03 2021	-	85,440	-	Prioritize Allocation in 2021/2022
Hailow Trading Co. Ltd	202,800.00	24 06 2021	-	202,800	-	Prioritize Allocation in 2021/2022
Magiba Agencies	560,000.00	25 06 2021	-	560,000	-	Prioritize Allocation in 2021/2022
Jusgat Enterprises	480,000.00	23 06 2021	-	480,000	-	Prioritize Allocation in 2021/2022
Saw Aromu Enterprises	200,000.00	25 06 2021	-	200,000	-	Prioritize Allocation in 2021/2022
Prison Enterprise Fund	140,000.00		-	140,000	-	Prioritize Allocation in 2021/2022

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Dry Tree General Contractors Ltd	850,000.00	23 02 2021	-	850,000	-	Prioritize Allocation in 2021/2022
Kiwaka General Merchants Ltd	920,000.00	18 03 2021	-	920,000	-	Prioritize Allocation in 2021/2022
Agengo group	16,000.00	9 6 2021	-	16,000	-	Prioritize Allocation in 2021/2022
Airim general	1,012,000.00	25/5/2021	-	1,012,000	-	Prioritize Allocation in 2021/2022
DT Dobie	298,541.10	22/6/2021	-	298,541	-	Prioritize Allocation in 2021/2022
Emylene logistics	110,090.00	18/5/2021	-	110,090	-	Prioritize Allocation in 2021/2022
Gedegede agencies	731,380.00	13/5/2021	-	731,380	-	Prioritize Allocation in 2021/2022
Hugler general	72,500.00	13/5/2021	-	72,500	-	Prioritize Allocation in 2021/2022
Izmir enterprises	956,350.00	30/3/2021	-	956,350	-	Prioritize Allocation in 2021/2022
Izmir enterprises	2,787,850.00	30/3/2021	-	2,787,850	-	Prioritize Allocation in 2021/2022
Karry ventures	499,500.00	28/05/2021	-	499,500	-	Prioritize Allocation in 2021/2022
Marseville company	13,470.00	18/5/2021	-	13,470	-	Prioritize Allocation in 2021/2022
Monics investments	674,293.00	8 6 2021	-	674,293	-	Prioritize Allocation in 2021/2022
Monics investments	2,227,400.00	21/6/2021	-	2,227,400	-	Prioritize Allocation in 2021/2022
Northholt enterprises	430,000.00	27/5/2021	-	430,000	-	Prioritize Allocation in 2021/2022
Pearl space ltd	489,230.00	20/5/2021	-	489,230	-	Prioritize Allocation in 2021/2022
Tryres gurus auto	709,178.00	20/5/2021	-	709,178	-	Prioritize Allocation in 2021/2022
Armick limited	7,800,000.00	28/6/2021	-	7,800,000	-	Prioritize Allocation in 2021/2022
Ramji Haribhai Devani Ltd	143,273.95	26 02 2021	-	143,274	-	Prioritize Allocation in 2021/2022
Mugoori Investment Co. Ltd	322,000.00	23 01 2021	-	322,000	-	Prioritize Allocation in 2021/2022
Branly Enterprises	100,000.00	18 06 2021	-	100,000	-	Prioritize Allocation in 2021/2022
Sub-Total	195,104,562	-	-	195,104,562	-	

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Supply of services										
Kenya Power	107,500.00	10/6/2021	-	107,500	-	Prioritize Allocation in 2021/2022				
Kenya Power	331,000.00	4/6/2021	-	331,000	-	Prioritize Allocation in 2021/2022				
Kenya Power	969,000.00	4/6/2021	-	969,000	-	Prioritize Allocation in 2021/2022				
Kenya Power	548,000.00	4/6/2021	-	548,000	-	Prioritize Allocation in 2021/2022				
Kenya Power	44,500.00	4/6/2021	-	44,500	-	Prioritize Allocation in 2021/2022				
Kenya Power	148,519.00	4/6/2021	-	148,519	-	Prioritize Allocation in 2021/2022				
Kenya Power	127,353.03	4/3/2021	-	127,353	-	Prioritize Allocation in 2021/2022				
Nairobi Water	2,191,255.00	4/3/2021	-	2,191,255	-	Prioritize Allocation in 2021/2022				
Nairobi Water	981,650.00	15 06 2021	-	981,650	-	Prioritize Allocation in 2021/2022				
Kenya Power	2,885,939.00	25 06 2021	-	2,885,939	-	Prioritize Allocation in 2021/2022				
Postal Corporation of Kenya	9,450.00	01 01 2021	-	9,450	-	Prioritize Allocation in 2021/2022				
Sub-Total	8,344,166		-	8,344,166	-					
Grand Total	302,790,021		51,979,063	250,810,958	18,670,734					

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ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/2020	Additions during the year (Kshs) 2020/2021	Disposals during the year (Kshs) 2020/2021	Transfers in/(out) during the year 2020/2021 1	Historical Cost c/f (Kshs) 2020/2021
Land					
Buildings and structures	1,361,010,614	45,338,599	-	-	1,406,349,213
Transport equipment	84,521,495	14,499,999	-	-	99,021,494
Office equipment, furniture and fittings	127,767,032	132,100	-	-	127,899,132
ICT Equipment	79,521,599	-	-	-	79,521,599
Machinery and Equipment	748,837,986	7,651,550	-	-	756,489,536
Biological assets	451,500	225,750	-	-	677,250
Total	2,402,110,226	67,847,998	-	-	2,469,958,224

NATIONAL GOVERNMENT ENTITY – STATE DEPARTMENT FOR CORRECTIONAL SERVICES

Annual Report and Financial Statements for the year ended 30, June 2021.

ANNEX 3 – LIST OF PROJECTS IMPLEMENTED BY THE STATE DEPARTMENT FOR CORRECTIONAL SERVICES

Ref	Project Name	Project Objective	Accounting officer	Project consolidated in this financial statement (yes/no)
1	Construction of perimeter wall Shimo Main	To enhance Inmates containment & enhance safe custody	Hon. Safina Kwekwe Tsungu CBS	yes
2	Construction of Prisoners ward Machakos Prison	To help reduce inmates congestion	Hon. Safina Kwekwe Tsungu CBS	yes
3	Construct of phase I Hall, Offices & Ablution Block @ Regional Cmdr RV	To improve service delivery	Hon. Safina Kwekwe Tsungu CBS	yes
4	Refurbishment of Magereza House	To improve service delivery	Hon. Safina Kwekwe Tsungu CBS	yes
5	Construction of residential houses Wundanyi	To provide decent accommodation. To enhance staff motivation.	Hon. Safina Kwekwe Tsungu CBS	yes
6	Construction of residential houses Taveta	To provide decent accommodation. To enhance staff motivation.	Hon. Safina Kwekwe Tsungu CBS	yes
7	Construction of residential houses Naivasha Main	To provide decent accommodation. To enhance staff motivation.	Hon. Safina Kwekwe Tsungu CBS	yes
8	Construction of 2 staff houses at voi prison	To provide decent accommodation. To enhance staff motivation.	Hon. Safina Kwekwe Tsungu CBS	yes
9	Construction of 2 staff houses at Wundanyi Women	To provide decent accommodation. To enhance staff motivation.	Hon. Safina Kwekwe Tsungu CBS	yes
10	Construction of 2 staff houses at Narok Women	To provide decent accommodation. To enhance staff motivation.	Hon. Safina Kwekwe Tsungu CBS	yes
11	Construction of 2 staff houses at Naivasha Women	To provide decent accommodation. To enhance staff motivation.	Hon. Safina Kwekwe Tsungu CBS	yes
12	Reconstruction of Recruits Barrack at PSTC Ruiru	To improve training facilities	Hon. Safina Kwekwe Tsungu CBS	yes
13	Construction of Probation office block for County director at Busia	To enhance service delivery	Hon. Safina Kwekwe Tsungu CBS	yes
14	Construction of kitchen and dining hall at Kitale women prisons	To improve inmates welfare	Hon. Safina Kwekwe Tsungu CBS	yes
15	Construction of staff houses at Nyamira Prison	To provide decent accommodation. To enhance staff motivation.	Hon. Safina Kwekwe Tsungu CBS	yes
16	Construction of Probation office block at Kandara (Sub county)	To improve work environment	Hon. Safina Kwekwe Tsungu CBS	yes
17	Construction of office block for the Probation offices at Kakamega	To improve work environment	Hon. Safina Kwekwe Tsungu CBS	yes
18	Construction of office block and equipping at Vihiga	To improve work environment	Hon. Safina Kwekwe Tsungu CBS	yes
19	Reconstruction of Security Perimeter Wall Langata Women Max. Prison	To restore a security wall and enhance security of prison	Hon. Safina Kwekwe Tsungu CBS	yes
20	Overhaul of Sewerage System at Kisumu Maximum GK Prison	To improve sanitation and ensure proper waste disposal	Hon. Safina Kwekwe Tsungu CBS	yes
21	Overhaul of Sewerage System at Kibos GK Prison	To improve sanitation and ensure proper waste disposal	Hon. Safina Kwekwe Tsungu CBS	yes

NATIONAL GOVERNMENT ENTITY – STATE DEPARTMENT FOR CORRECTIONAL SERVICES

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22	Maximum Security Level Facility-Manyani	To reduce radicalization	Hon Safina Kwekwe Tsungu CBS	yes
23	Refurbishment of Makadara Boys Probation Hostel	To restore and improve facilities of special needs offenders	Hon Safina Kwekwe Tsungu CBS	yes
24	Refurbishment of Kibera Probation Office	To improve work environment	Hon Safina Kwekwe Tsungu CBS	yes

ANNEX 4 – CONTINGENT LIABILITIES REGISTER

S/N	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1	Legal liability- E1104/2020 (arbitration)	Itabuild imports limited	Kshs	24,276,422	2021/22	Subject to Budget Ceiling
2	Legal liability- Maseno SMRCC no 288 of 2006	Wilson Mukuna Omuluga	Kshs	665,317	2021/22	Subject to Budget Ceiling
3	Legal liability- Maseno SMRCC no 275 of 2006	Herbert Okwemba	Kshs	353,400	2021/22	Subject to Budget Ceiling
4	Legal liability- Maseno SMRCC no 303 of 2006	Reuben Aineah Omulama	Kshs	488,600	2021/22	Subject to Budget Ceiling
5	Legal liability- Nairobi CMCC no 7775 of 2006	Regina Nduku Mutua	Kshs	2,488,578	2021/22	Subject to Budget Ceiling
6	Legal liability- Maseno SMRCC no 294 of 2006	Francis Asiega	Kshs	337,400	2021/22	Subject to Budget Ceiling
7	Legal liability- Maseno SMRCC no 7775 of 2006	Regina Nduku Mutua	Kshs	2,488,578	2021/22	Subject to Budget Ceiling
8	Legal liability- Nairobi CMCC no 5 of 2015	Jacob Mukane Mahemba	Kshs	10,628,645	2021/22	Subject to Budget Ceiling
9	Legal liability- Maseno SMRCC no 268 of 2006	Nashon Kibuta	Kshs	416,600	2021/22	Subject to Budget Ceiling

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10	Legal liability- Maseno SMRCC no 280 of 2008	Timothy Elabuna Ngala	Kshs	639,800	2021/22	Subject to Budget Ceiling
11	Legal liability- Maseno SMRCC no 299 of 2008	Amos Atiko Moyale	Kshs	263,440	2021/22	Subject to Budget Ceiling
12	Legal liability- Maseno SMRCC no 283 of 2006	Zakayo Kwendo	Kshs	461,320	2021/22	Subject to Budget Ceiling
13	Legal liability- Nairobi CMCC no 6523 of 2013	Stephen Njoroge Muchina	Kshs	1,619,406	2021/22	Subject to Budget Ceiling
		Total		16,855,189		

NATIONAL GOVERNMENT ENTITY – STATE DEPARTMENT FOR CORRECTIONAL SERVICES

Annual Report and Financial Statements for the year ended 30, June 2021.

ANNEX 5- 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



Trial Balance Comparison Report

Entity: 1023-State Department For Correctional Services

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To ADJ2-20

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
10101 Basic Salaries - Civil Service	11,809,572,315.10	0.00	11,777,360,866.25	0.00
2110100 Basic Salaries - Permanent Employees	11,809,572,315.10	0.00	11,777,360,866.25	0.00
10202 Casual Labour - Others	0.00	0.00	4,331,220.60	0.00
10200 Basic Wages - Temporary Employees	0.00	0.00	4,331,220.60	0.00
10301 House Allowance	3,368,840,004.15	0.00	2,668,271,760.60	0.00
2110307 Hardship Allowance	210,840,648.75	0.00	163,997,335.00	0.00
10309 Special Duty Allowance	3,877,200.00	0.00	14,576,339.50	0.00
10310 Top-up Allowance	0.00	0.00	0.00	0.00
10311 Transfer Allowance	1,437,076.00	0.00	17,413,569.80	0.00
2110312 Responsibility Allowance	3,200.00	0.00	373,500.00	0.00
2110313 Entertainment Allowance	0.00	0.00	900,000.00	0.00
0314 Transport Allowance	1,050,229,524.20	0.00	891,640,176.30	0.00
0315 Extreuous Allowance	73,000.00	0.00	4,653,000.00	0.00
0317 Domestic Servant Allowance	0.00	0.00	288,750.00	0.00
2110318 n Practising Allowance	0.00	0.00	1,251,000.00	0.00
10319 Top-up House Allowance	1,032,755,835.50	0.00	417,052,520.00	0.00
10320 Leave Allowance	86,717,277.60	0.00	158,830,000.00	0.00
10322 Risk Allowance	0.00	0.00	360,000.00	0.00
2110334 Instructors Allowance	55,466,249.65	0.00	73,955,000.00	0.00
2110335 Emergency Call Allowance	0.00	0.00	270,000.00	0.00
0337 Police/Prison Allowance	2,389,452,097.90	0.00	2,213,961,619.45	0.00
0300 Personal Allowances paid as part of salary	8,199,692,113.75	0.00	6,627,794,570.65	0.00
2110403 Refund of Medical Expenses - Ex-Gratia	0.00	0.00	0.00	0.00
10400 Personal Allowances paid as reimbursements	0.00	0.00	0.00	0.00
2110000 Wages and Salary Contributions	20,009,264,428.85	0.00	18,409,486,657.50	0.00
2210101 Electricity	156,808,330.15	0.00	237,793,626.10	0.00
10102 Water and Sewerage Charges	209,934,668.40	0.00	255,074,793.40	0.00
10100 Utilities, Supplies and Services	366,742,998.55	0.00	492,868,419.50	0.00
10201 Telephone, Telex, Facsimile and Mobile Phone Services	7,577,548.65	0.00	18,515,539.45	0.00
10202 Internet Connections	502,312.65	0.00	1,081,692.50	0.00
10203 Courier & Postal Services	1,422,430.90	0.00	1,488,923.00	0.00
10205 Satellite Access Services	0.00	0.00	35,000.00	0.00
10206 Licencing fees for Communication	0.00	0.00	183,800.00	0.00
2210200 Communication, Supplies and Services	9,502,292.20	0.00	21,304,954.95	0.00
10301 Travel Costs (airlines, bus, railway, sea allowances, etc.)	36,622,040.00	0.00	61,041,817.30	0.00
2210302 Accommodation - Domestic Travel	30,777,676.00	0.00	43,774,602.75	0.00
10303 Daily Subsistence Allowance	110,836,620.30	0.00	160,073,084.00	0.00
10304 Sundry Items (e.g. airport tax, taxis, ?)	94,360.00	0.00	320,000.00	0.00
10305 Shipment of Personal and Household Effects	0.00	0.00	0.00	0.00
10306 Repatriation Costs	12,015,000.00	0.00	2,327,700.00	0.00
10307 Passage & Transfer Expenses	8,899,768.00	0.00	521,804.10	0.00
10300 Domestic Travel and Subsistence, and Other Transportation Costs	199,245,464.30	0.00	268,059,008.15	0.00
10401 Travel Costs (airlines, bus, railway, sea allowances, etc.)	0.00	0.00	12,712.50	0.00
10402 Accommodation	50,000.00	0.00	17,100.00	0.00
10403 Daily Subsistence Allowance	199,470.00	0.00	358,790.50	0.00
10404 Sundry Items (e.g. airport tax, taxis, ?)	0.00	0.00	0.00	0.00
10400 Foreign Travel and Subsistence, and other transportation costs	249,470.00	0.00	388,603.00	0.00
2210502 Publishing & Printing Services	115,523.60	0.00	7,371,235.00	0.00
2210503 Subscriptions to Newspapers, magazines and Periodicals	668,196.00	0.00	2,978,532.40	0.00
10505 Trade Shows and Exhibitions	120,660.00	0.00	65,500.00	0.00
10500 Printing , Advertising and Information Supplies and Services	904,379.60	0.00	10,415,267.40	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2210602 Payment of Rents and Rates - Residential	0.00	0.00	2,432,520.00	0.00
2210603 Rents and Rates - Non-Residential	88,952,354.65	0.00	82,926,784.40	0.00
2210600 Rentals of Produced Assets	88,952,354.65	0.00	85,359,304.40	0.00
2210701 Travel Allowance	234,700.00	0.00	261,486.80	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	355,050.00	0.00	123,288.45	0.00
2210703 Production and Printing of Training Materials	238,693.35	0.00	189,964.85	0.00
2210704 Hire of Training Facilities and Equipment	1,198,107.95	0.00	2,789,159.90	0.00
2210705 Field Training Attachments	569,600.00	0.00	10,569,590.00	0.00
2210706 Book Allowance	30,650.00	0.00	0.00	0.00
2210707 Project Allowance	170,000.00	0.00	0.00	0.00
2210708 Trainer Allowance	0.00	0.00	15,500.00	0.00
2210709 Research Allowance	126,800.00	0.00	149,900.00	0.00
2210710 Accommodation Allowance	482,000.00	0.00	1,621,471.95	0.00
2210711 Tuition Fees Allowance	884,050.00	0.00	3,029,624.05	0.00
2210712 Trainee Allowance	17,500,000.00	0.00	287,999,951.00	0.00
2210714 Gender Mainstreaming	0.00	0.00	0.00	0.00
2210700 Training Expenses	21,789,651.30	0.00	306,749,937.00	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	4,603,084.50	0.00	6,583,324.00	0.00
2210802 Boards, Committees, Conferences and Seminars	1,217,067.00	0.00	7,817,118.00	0.00
2210803 State Hospitality Costs	96,000.00	0.00	140,000.00	0.00
2210805 National Celebrations	21,117,866.20	0.00	34,695,672.50	0.00
2210808 Purchase of Coffins	302,800.00	0.00	325,000.00	0.00
2210809 Board Allowance	673,750.00	0.00	33,000.00	0.00
2210800 Hospitality Supplies and Servi	28,010,567.70	0.00	49,594,114.50	0.00
2210901 Group Personal Insurance	0.00	0.00	0.00	0.00
2210903 Plant, Equipment and Machinery Insurance	0.00	0.00	0.00	0.00
2210910 Medical Insurance	1,500,000,000.00	0.00	1,125,000,000.00	0.00
2210900 Insurance Costs	1,500,000,000.00	0.00	1,125,000,000.00	0.00
2211001 Medical Drugs	61,448,085.50	0.00	89,927,966.00	0.00
2211002 Dressings and Other Non-Pharmaceutical Medical Items	1,712,546.00	0.00	1,703,181.00	0.00
2211003 Veterinarian Supplies and Materials	2,879,855.00	0.00	4,435,447.95	0.00
2211004 Fungicides, Insecticides and Sprays	5,855,222.00	0.00	6,252,981.30	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	2,442,980.30	0.00	2,154,500.00	0.00
2211008 Laboratory Materials, Supplies and Small Equipment	0.00	0.00	21,742,388.95	0.00
2211009 Education and Library Supplies	2,773,420.00	0.00	9,103,998.90	0.00
2211010 Supplies for Broadcasting and Information Services	134,000.00	0.00	0.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	302,999.90	0.00	5,026,215.00	0.00
2211012 Purchase of Police, Prisons, and NYS Small Equipment and Supplies	986,400.00	0.00	986,257.00	0.00
2211015 Foods and Rations	2,886,339,175.00	0.00	8,427,236,820.60	0.00
2211016 Purchase of Uniforms and Clothing - Staff	18,056,290.00	0.00	115,625,008.40	0.00
2211017 Purchase of Uniforms and Clothing - Inmates	31,326,450.00	0.00	50,414,442.45	0.00
2211018 Purchase of Uniforms and Clothing - Trainees	5,160,000.00	0.00	245,160,000.00	0.00
2211021 Purchase of Bedding and Linen	17,057,950.00	0.00	40,507,202.15	0.00
2211022 Supplies for Women Inmates	20,919,399.00	0.00	30,874,317.65	0.00
2211023 Supplies for Production	1,694,149.00	0.00	1,045,100.05	0.00
2211027 Maintenance of Police Animals	20,183,825.00	0.00	29,539,506.40	0.00
2211000 Specialised Materials and Supp	3,079,272,746.70	0.00	9,081,735,333.80	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	22,118,800.80	0.00	114,880,916.10	0.00
2211102 Supplies and Accessories for Computers and Printers	16,021,668.40	0.00	19,420,179.80	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	7,742,022.80	0.00	51,293,891.75	0.00
2211100 Office and General Supplies and Services	45,882,492.00	0.00	185,594,987.65	0.00
2211201 Refined Fuels and Lubricants for Transport	138,906,559.00	0.00	190,924,225.75	0.00
2211202 Refined Fuels and Lubricants for Production	500,000.00	0.00	758,398.80	0.00
2211203 Refined Fuels and Lubricants -- Other	3,236,348.95	0.00	3,381,651.00	0.00
2211204 Other Fuels (wood, charcoal, cooking	275,203,915.70	0.00	962,829,071.95	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
(etc?)				
11200 Fuel Oil and Lubricants	417,846,823.65	0.00	1,157,893,347.50	0.00
11301 Bank Service Commission and Charges	230,130.00	0.00	1,429,050.00	0.00
2211302 School Examination and Invigilation	0.00	0.00	0.00	0.00
11303 Inmates Allowance	321,105.00	0.00	194,326.50	0.00
11304 Medical Expenses	62,708,328.50	0.00	96,194,759.60	0.00
2211305 Contracted Guards and Cleaning Services	11,478,940.60	0.00	17,680,344.00	0.00
11306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	313,427.00	0.00	518,000.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	2,639,000.00	0.00	1,014,050.00	0.00
11310 Contracted Professional Services	2,809,479.55	0.00	763,037.50	0.00
11312 Confidential Expenditures	25,000,000.00	0.00	30,000,000.00	0.00
2211313 Security Operations	81,391,821.00	0.00	65,020,400.00	0.00
11323 Laundry Expenses	35,000.00	0.00	0.00	0.00
11324 Registration of Land	91,550.00	0.00	0.00	0.00
11329 HIV AIDS Secretariat workplace	0.00	0.00	0.00	0.00
Policy Development				
2211300 Other Operating Expenses	187,018,781.65	0.00	212,813,967.60	0.00
20000 Goods and Services	5,945,418,022.30	0.00	12,997,777,245.45	0.00
20101 Maintenance Expenses - Motor Vehicles	65,021,489.45	0.00	95,914,637.10	0.00
2220103 Maintenance Expenses - Boats and Ferries	175,300.00	0.00	175,300.00	0.00
20105 Routine Maintenance - Vehicles	0.00	0.00	0.00	0.00
20100 Routine Maintenance - Vehicles	65,196,789.45	0.00	96,089,937.10	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	3,376,024.05	0.00	1,041,036.50	0.00
20202 Maintenance of Office Furniture and Equipment	83,999.95	0.00	180,000.00	0.00
20204 Maintenance of Buildings -- Residential	26,160.00	0.00	36,450.00	0.00
2220205 Maintenance of Buildings and Structures -- Non-Residential	1,640,743.00	0.00	2,624,754.00	0.00
20206 Maintenance of Civil Works	1,484,400.00	0.00	538,223.50	0.00
2220209 Minor Alterations to Buildings and Civil Works	80,000.00	0.00	99,000.00	0.00
20210 Maintenance of Computers, Software, and Networks	1,319,790.00	0.00	914,163.00	0.00
20211 Maintenance of Police and Security Equipment	0.00	0.00	0.00	0.00
2220212 Maintenance of Communications Equipment	0.00	0.00	0.00	0.00
20200 Routine Maintenance - Other Assets	8,011,117.00	0.00	5,433,627.00	0.00
2220000 Routine Maintenance	73,207,906.45	0.00	101,523,564.10	0.00
2620170 UN African Institute for Prevention of Crime	0.00	0.00	0.00	0.00
20100 Membership Fees and Dues and Subscriptions to International Organizations	0.00	0.00	0.00	0.00
2620000 Grants and Other Transfers to International Organizations	0.00	0.00	0.00	0.00
20101 Current Grants to Semi-Autonomous Government Agencies	0.00	0.00	0.00	0.00
20100 Current Grants to Government Agencies and other Levels of Government	0.00	0.00	0.00	0.00
2630000 Grants & Transfer To Other Govt. Units	0.00	0.00	0.00	0.00
2640101 Scholarships and other Educational Benefits - Secondary Education	800,829.00	0.00	0.00	0.00
2640102 Scholarships and other Educational Benefits - Tertiary Education	1,387,920.00	0.00	1,099,800.00	0.00
2640100 Scholarships and other Educational Benefits	2,188,749.00	0.00	1,099,800.00	0.00
2640000 Other Transfers and Emergency Relief	2,188,749.00	0.00	1,099,800.00	0.00
20101 Early Retirement	0.00	0.00	0.00	0.00
20102 Gratuity - Civil Servants	3,026,749.40	0.00	9,136,846.45	0.00
2710100 Government Pension and Retirement Benefits	3,026,749.40	0.00	9,136,846.45	0.00
2710000 Social Security Benefits	3,026,749.40	0.00	9,136,846.45	0.00
20101 Purchase of Residential Buildings	0.00	0.00	0.00	0.00
20100 Purchase of Buildings	0.00	0.00	0.00	0.00
3110201 Residential Buildings (including hostels)	14,515,059.25	0.00	5,153,949.60	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	24,040,155.65	0.00	17,145,694.35	0.00
3110299 Construction of Buildings - Ot	0.00	0.00	0.00	0.00
3110200 Construction of Building	38,555,214.90	0.00	22,299,643.95	0.00
3110302 Refurbishment of Non-Residential Buildings	0.00	0.00	0.00	0.00
3110300 Refurbishment of Buildings	0.00	0.00	0.00	0.00
3110504 Other Infrastructure and Civil Works	6,783,383.85	0.00	7,224,862.00	0.00
3110500 Construction and Civil Works	6,783,383.85	0.00	7,224,862.00	0.00
3110701 Purchase of Motor Vehicles	14,499,999.00	0.00	0.00	0.00
3110799 Purchase of Vehicles & Other T	0.00	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	14,499,999.00	0.00	0.00	0.00
3110901 Purchase of Household and Institutional Furniture and Fittings	19,250.00	0.00	778,296.50	0.00
3110902 Purchase of Household and Institutional Appliances	112,850.00	0.00	2,794,238.00	0.00
3110900 Purchase of Household Furniture and Institutional Equipment	132,100.00	0.00	3,572,534.50	0.00
3111001 Purchase of Office Furniture and Fittings	0.00	0.00	0.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	0.00	0.00	0.00	0.00
3111009 Purchase of other Office Equipment	0.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	0.00	0.00	0.00	0.00
3111101 Purchase of Medical and Dental Equipment	0.00	0.00	0.00	0.00
3111103 Purchase of Agricultural Machinery and Equipment	0.00	0.00	0.00	0.00
3111104 Purchase of Instrumentation and Calibration Equipment	0.00	0.00	775,393.00	0.00
3111106 Purchase of Fire fighting Vehicles and Equipment	0.00	0.00	162,368.00	0.00
3111108 Purchase of Police and Security Equipment	6,546,550.00	0.00	57,281,814.00	0.00
3111109 Purchase of Educational Aids and Related Equipment	0.00	0.00	0.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	0.00	0.00	0.00	0.00
3111112 Purchase of Software	0.00	0.00	0.00	0.00
3111113 Purchase of Musical Instruments	1,105,000.00	0.00	3,104,510.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	7,651,550.00	0.00	61,324,085.00	0.00
3111301 Purchase of Certified Crop Seed	146,550.00	0.00	146,550.00	0.00
3111302 Purchase of Animals and Breeding Stock	79,200.00	0.00	79,200.00	0.00
3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	225,750.00	0.00	225,750.00	0.00
3111502 Water Supplies and Sewerage	0.00	0.00	0.00	0.00
3111504 Other Infrastructure and Civil Works	0.00	0.00	0.00	0.00
3111500 Rehabilitation of Civil Works	0.00	0.00	0.00	0.00
3110000 Acquisition of Fixed Capital Assets	67,847,997.75	0.00	94,646,875.45	0.00
6510259 Prisons Industries Fund	0.00	463,966,489.50	0.00	0.00
6510200 01-010-E418-UNICEF PROGRAMME-M	0.00	463,966,489.50	0.00	0.00
6510000 Special Accounts	0.00	463,966,489.50	0.00	0.00
6530101 Ministry HQ Recurrent Bank A/C	0.00	6,909,186,653.40	12,508,651.20	0.00
6530111 District - Recurrent Bank A/c	0.00	0.00	0.00	0.00
6530100 Recurrent Bank Accounts	0.00	6,909,186,653.40	12,508,651.20	0.00
6530000 Recurrent Bank Accounts	0.00	6,909,186,653.40	12,508,651.20	0.00
6540101 Ministry HQ Development Bank A	0.00	30,743,730.60	136,478.00	0.00
6540111 District - Development Bank Ac	0.00	0.00	0.00	0.00
6540100 Development Bank Accounts	0.00	30,743,730.60	136,478.00	0.00
6540000 Development Bank Accounts	0.00	30,743,730.60	136,478.00	0.00
6550101 Ministry HQ Deposit Bank A/C	3,420,361,192.30	0.00	123,953,167.55	0.00
6550100 Deposit Bank Accounts	3,420,361,192.30	0.00	123,953,167.55	0.00
6550000 Deposit Bank Account	3,420,361,192.30	0.00	123,953,167.55	0.00
6580101 Cash	5,288,052,624.20	0.00	247,700.00	0.00
6580104 Cash in Transit	2,309,512,312.80	0.00	0.00	0.00
6580100 Cash in Hand	7,597,564,937.00	0.00	247,700.00	0.00
6580000 Cash in Hand	7,597,564,937.00	0.00	247,700.00	0.00
6710101 Staff Loans - General	0.00	0.00	0.00	0.00
6710102 Salary Paid in Advance	0.00	0.00	0.00	0.00
6710103 Salary advance	0.00	0.00	0.00	0.00
6710100 Debtors & Advances - Employees	0.00	0.00	0.00	0.00
6710000 Domestic Debtors & Advances	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
0101 Prepayment	0.00	0.00	0.00	0.00
0102 R/D Cheques	40,435,712.05	0.00	0.00	0.00
0100 Other Debtors & Pre-payments	40,435,712.05	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	40,435,712.05	0.00	0.00	0.00
0101 Standing Imprests	1,139,925.00	0.00	0.00	0.00
0102 Special Imprests	0.00	0.00	0.00	0.00
0103 Temporary Imprests	6,728,670.50	0.00	0.00	226,800.00
6700100 Imprests	7,868,595.50	0.00	0.00	226,800.00
6760000 Government Imprests	7,868,595.50	0.00	0.00	226,800.00
70101 Inter-Ministerial Agency A/C	0.00	0.00	0.00	0.00
70100 Ministerial Agency Accounts	0.00	0.00	0.00	0.00
6770000 Agency Accounts	0.00	0.00	0.00	0.00
6780101 General Suspense A/C	0.00	2,885,972,320.90	1,000,000.00	0.00
0103 District Suspense A/c	97,867,629.50	0.00	938,508.85	0.00
0110 Imprest Cash Recovery	0.00	0.00	0.00	0.00
0111 Salary Advance Recovery	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	97,867,629.50	2,885,972,320.90	1,938,508.85	0.00
6780000 Suspense & Clearance Account	97,867,629.50	2,885,972,320.90	1,938,508.85	0.00
90102 Receiving Inventory A/C	0.00	0.00	0.00	0.00
90100 Other Current System A/c's	0.00	0.00	0.00	0.00
6790000 Other Current Assets (System r	0.00	0.00	0.00	0.00
7310101 General Deposits	247,520,188.20	0.00	0.00	129,251,932.55
7310100 General Deposits Items	247,520,188.20	0.00	0.00	129,251,932.55
0000 Deposits	247,520,188.20	0.00	0.00	129,251,932.55
20001 PAYE	0.00	0.00	0.00	0.00
7320002 NHIF	0.00	0.00	0.00	0.00
7320003 House Rent	0.00	0.00	0.00	0.00
20006 NSSF	0.00	0.00	0.00	0.00
20007 Co-operatives	0.00	0.00	0.00	0.00
20008 Insurances	0.00	0.00	0.00	0.00
7320009 Hire Purchases	0.00	0.00	0.00	0.00
20010 Court Attachments	0.00	16,100.00	0.00	0.00
0000 Other Liabilities	0.00	16,100.00	0.00	0.00
20101 PAYE	52,500.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	223,272.75	0.00	0.00
20106 NSSF	0.00	0.00	0.00	0.00
20107 Co-operatives	6,230.90	0.00	0.00	0.00
20108 Insurances	0.00	0.00	0.20	0.00
7320109 Hire Purchases	0.00	19,695.40	0.00	0.00
20110 Court Attachments	0.00	7,000.00	0.00	0.00
20111 WCPS	0.00	0.00	0.00	0.00
20112 Staff Welfare Associations	0.00	21,999.90	0.00	1,080.00
7320113 HELB Deductions	592,255.80	0.00	0.00	0.00
7320114 Union Dues	0.00	0.00	0.00	0.00
20115 Save As You Earn (SAYE)	0.00	0.00	48.00	0.00
20116 Mortgages / Bank Loans	0.00	2,794,731.70	0.00	0.00
20117 Govt. Liability Attachments	0.00	54,938.00	0.00	0.00
7320118 Provident Fund	0.00	0.00	0.00	0.00
20119 RTD Salary - held for officer	0.00	0.00	0.00	0.00
20121 Salary Overpayment Refunds	0.00	0.00	0.00	0.00
20123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320124 3% Commission on Deductions	5,435,539.85	0.00	0.00	0.00
7320125 Emergency Response Fund	0.00	0.00	48.00	0.00
20126 Employee Contribution to PSSS	0.00	0.00	0.00	0.00
20199 Salary Control Account	125,136.85	0.00	0.00	55,707.30
7320100 Salary Deductions	6,211,663.40	3,121,637.75	0.20	56,787.30
7320201 Contractors Retention Money	169,849.80	0.00	0.00	0.00
20200 Other General Liabilities	169,849.80	0.00	0.00	0.00
0000 Other Liabilities	6,381,513.20	3,137,737.75	0.20	56,787.30
7380101 General Withholding Tax	234,192.35	0.00	0.00	0.00
7380102 VAT Withholding	2,692,835.85	0.00	498,379.45	0.00
7380100	2,927,028.20	0.00	498,379.45	0.00
80000 Withholding Taxes	2,927,028.20	0.00	498,379.45	0.00
90101 Inventory AP Accrual	0.00	0.00	0.00	0.00
90103 AP Liabilities	0.00	11,000,689.05	29,360,748.90	0.00
7390100 System Required Liabilities	0.00	11,000,689.05	29,360,748.90	0.00
999999 Cash Clearing A/c	0.00	413,378,330.85	0.00	520,000.00
999900	0.00	413,378,330.85	0.00	520,000.00
990000 System Required Liabilities A/c's	0.00	424,379,019.90	29,360,748.90	520,000.00
9910101 Provision for Encumbrance	0.00	100,800.00	0.00	0.00
9910100 General Provisions	0.00	100,800.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning account	0.00	127,833,208,254.30	0.00	101,067,402,470.95
9910209 Remittances to Exchequer	1,031,278,201.05	0.00	1,031,278,201.05	0.00
Miscellaneous Revenue				

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
9910200 Exchequer Provisions	1,031,278,201.05	127,833,208,254.30	1,031,278,201.05	101,067,402,470.95
9910000 Provisions	1,031,278,201.05	127,833,309,054.30	1,031,278,201.05	101,067,402,470.95
9999999 Consolidated Fund	99,997,536,155.60	0.00	68,383,865,166.65	0.00
9999900	99,997,536,155.60	0.00	68,383,865,166.65	0.00
9990000 Opening Balance Reserves	99,997,536,155.60	0.00	68,383,865,166.65	0.00
Total	138,550,695,006.35	138,550,695,006.35	101,197,457,990.80	101,197,457,990.80

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



**MINISTRY OF INTERIOR AND COORDINATION
OF NATIONAL GOVERNMENT
CORRECTIONAL SERVICES
BANK RECONCILIATION STATEMENT
PENDING BILL ACCOUNT 2020/2021 FINANCIAL YEAR**

AS AT 30TH JUNE 2021 STATE DEPARTMENT OF CORRECTIONAL SERVICES

Balance as per Bank Certificate		3,567,221,482.10
LESS: -		
Payments in cash Book not yet recorded in Bank Statement	(20,826,644.85)	
Receipts in Bank statement not yet recorded in Cashbook	(6,005,578.80)	(26,832,223.65)
ADD: -		
Payments in Bank statement not yet recorded in Cashbook	8,004,793.35	
Receipts in cash Book not yet recorded in Bank Statement	-	8,004,793.35
Cashbook Balance		3,548,394,051.80

I certify that I have verified the Bank Balance in the Cashbook with the Bank statement and that the above Reconciliation is correct.

JACQUELINE NZIOKA

PRINCIPAL ACCOUNTANT

DATE... 31/01/2022

PENDING RECONCILIATION**APPENDIX 1****PAYMENT IN CASHBOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2021**

DATE	CHEQUE	PARTICULARS	AMOUNT
24.09.2020	599	WITHHOLDING TAX	2,068.95
24.09.2020	724	WITHHOLDING TAX	3,956.90
24.09.2020	622	WITHHOLDING TAX	18,017.25
24.09.2020	739	WITHHOLDING TAX	1,953.15
25.09.2020	1159	MTEDX ENTERPRISES	36,666.70
25.09.2020	1161	MTEDX ENTERPRISES	45,816.20
25.09.2020	1156	MTEDX ENTERPRISES	49,943.80
25.09.2020	1164	MTEDX ENTERPRISES	50,631.70
25.09.2020	1167	MTEDX ENTERPRISES	50,700.50
25.09.2020	433	MTEDX ENTERPRISES	316,448.30
25.09.2020	828	MTEDX ENTERPRISES	369,465.25
25.09.2020	992	WITHHOLDING TAX	5,931.05
25.09.2020	873	WITHHOLDING TAX	11,391.30
25.09.2020	645	WITHHOLDING TAX	12,568.95
02.10.2020	823	WITHHOLDING TAX	17,396.10
09.10.2020	271	WITHHOLDING TAX	3,689.65
29.10.2020	1669	WITHHOLDING TAX	1,987.75
29.10.2020	1668	WITHHOLDING TAX	2,165.15
29.10.2020	1672	WITHHOLDING TAX	2,215.85
29.10.2020	1671	WITHHOLDING TAX	2,225.85
29.10.2020	1670	WITHHOLDING TAX	2,777.60
04.11.2020	2426	KARIES ENTERPRISES	156,258.60
04.11.2020	2290	WITHHOLDING TAX	15,870.70
05.11.2020		WITHHOLDING TAX	1,716.55
05.11.2020	2095	BJEI GLOCERIES	157,241.40
05.11.2020	2094	BJEI GLOCERIES	199,679.05
05.11.2020	2093	BJEI GLOCERIES	199,730.75
05.11.2020	2096	BJEI GLOCERIES	235,862.05
05.11.2020		WITHHOLDING TAX	271.05
05.11.2020		WITHHOLDING TAX	620.70
05.11.2020		WITHHOLDING TAX	1,551.70
01.12.2020		WITHHOLDING TAX	1,603.45
03.12.2020		WITHHOLDING TAX	32,275.85
03.12.2020	3000	KAMAU & BROS ASSOCIATES	76,655.15
04.12.2020		WITHHOLDING TAX	12,931.05

04.12.2020		WITHHOLDING TAX	15,344.80
11.12.2020		WITHHOLDING TAX	732.75
11.12.2020	3862	DAWAMA DELIVERY LTD	68,793.10
11.12.2020		WITHHOLDING TAX	1,206.90
14.12.2020	3577	JOGAKA ENTERPRISES	247,655.15
23.12.2020		WITHHOLDING TAX	1,379.30
08.01.2021	5652	OBAZABI COMPANY LTD	137,586.20
08.01.2021	5569	WHITE CLIPPING	368,534.50
08.01.2021	5490	CENTOMA ENTERPRISES	117,931.05
11.01.2021	5489	CENTOMA ENTERPRISES	353,793.10
11.01.2021	5487	CENTOMA ENTERPRISES	353,793.10
11.01.2021	5488	CENTOMA ENTERPRISES	353,793.10
11.01.2021		WITHHOLDING TAX	6,982.75
12.01.2021	5364	NYANANGA INVESTMENTS	70,758.60
12.01.2021	6933	WILOMI ENTERPRISES	329,224.15
13.01.2021		WITHHOLDING TAX	11,206.90
14.01.2021		WITHHOLDING TAX	3,417.95
14.01.2021		WITHHOLDING TAX	3,545.70
14.01.2021		WITHHOLDING TAX	3,682.75
14.01.2021		WITHHOLDING TAX	3,956.90
14.01.2021		WITHHOLDING TAX	4,084.90
14.01.2021		WITHHOLDING TAX	4,317.65
15.01.2021		WITHHOLDING TAX	5,637.95
18.01.2021		WITHHOLDING TAX	6,034.50
18.01.2021		WITHHOLDING TAX	18,103.45
18.01.2021		WITHHOLDING TAX	18,103.45
18.01.2021		WITHHOLDING TAX	4,741.40
18.01.2021		WITHHOLDING TAX	4,741.40
18.01.2021		WITHHOLDING TAX	4,741.40
18.01.2021		WITHHOLDING TAX	4,741.40
18.01.2021		WITHHOLDING TAX	7,931.05
27.01.2021		WITHHOLDING TAX	997.25
28.01.2021		WITHHOLDING TAX	1,551.70
28.01.2021		WITHHOLDING TAX	1,810.35
28.01.2021		WITHHOLDING TAX	413.80
28.01.2021		WITHHOLDING TAX	512.05
28.01.2021		WITHHOLDING TAX	8,922.40
29.01.2021		WITHHOLDING TAX	23,103.45
08.02.2021	8030	PRISON ENTERPRISE	44,415.00
08.02.2021		WITHHOLDING TAX	1,621.55

08.02.2021		WITHHOLDING TAX	7,241.40
08.02.2021		WITHHOLDING TAX	11,637.95
09.02.2021		WITHHOLDING TAX	1,310.35
09.02.2021		WITHHOLDING TAX	2,893.50
10.02.2021		WITHHOLDING TAX	6,034.50
11.02.2021		WITHHOLDING TAX	6,896.55
11.02.2021	2656	ANNET CHEMSTO	267,310.35
11.02.2021	3297	WAMAKI GROUP	786,206.90
18.02.2021	2704	WAMAKI GROUP	171,982.75
18.02.2021		WITHHOLDING TAX	565.50
18.02.2021		WITHHOLDING TAX	3,965.50
18.02.2021		WITHHOLDING TAX	12.40
18.02.2021		WITHHOLDING TAX	73.95
18.02.2021		WITHHOLDING TAX	689.65
18.02.2021		WITHHOLDING TAX	824.85
18.02.2021		WITHHOLDING TAX	2,247.40
18.02.2021		WITHHOLDING TAX	2,805.00
18.02.2021		WITHHOLDING TAX	2,875.15
18.02.2021		WITHHOLDING TAX	4,655.15
18.02.2021	2657	ANNET CHEMSTO	483,517.25
18.02.2021	3296	WAMAKI GROUP	165,103.45
18.02.2021		WAMAKI GROUP	206,379.30
18.02.2021		WAMAKI GROUP	471,724.15
22.02.2021	7604	JOSTANIC INVESTMENTS	638,793.10
22.02.2021	7892	KAMBUKI GEN MERCHANTS	206,379.30
26.02.2021		WITHHOLDING TAX	4,689.65
02.03.2021		WITHHOLDING TAX	5,324.35
02.03.2021	8332	PEKATE ENTERPRISE	48,744.85
02.03.2021	8335	PEMUK ENTERPRISES	63,760.00
02.03.2021	8334	PEMUK ENTERPRISES	70,781.50
12.03.2021	1866	MULTIPURPOSE SHOP	238,810.35
12.03.2021	1969	ESTHERINA ENTERPRISES	185,741.40
12.03.2021	1967	ESTHERINA ENTERPRISES	550,344.85
12.03.2021	1968	ESTHERINA ENTERPRISES	343,965.50
12.03.2021	1318	TOP STARKEY SUPPLIES	214,752.40
29.03.2021	1296	EASTGATE BUTCHERY	443,469.85
29.03.2021	1298	EASTGATE BUTCHERY	294,827.60
29.03.2021	1297	ESTHERINA ENTERPRISES	473,443.95
29.03.2021	1312	EASTGATE BUTCHERY	725,767.25
29.03.2021	1362	VESKA GENERAL MERCHANTS	101,914.55

29.03.2021	1359	VESKA GENERAL MERCHANTS	115,535.55
29.03.2021	1361	VESKA GENERAL MERCHANTS	281,068.95
14.04.2021	8550	WITHHOLDING TAX	35,000.00
11.05.2021		WITHHOLDING TAX	1,034.50
11.05.2021		WITHHOLDING TAX	2,327.60
11.05.2021		WITHHOLDING TAX	2,931.05
11.05.2021		WITHHOLDING TAX	3,103.45
11.05.2021	140	JOSEPH SAKONG	480,274.15
19.05.2021		WITHHOLDING TAX	862.05
19.05.2021		WITHHOLDING TAX	8,146.55
19.05.2021		WITHHOLDING TAX	2,754.30
19.05.2021		WITHHOLDING TAX	7,956.45
19.05.2021		WITHHOLDING TAX	17,068.95
19.05.2021		WITHHOLDING TAX	6,694.85
19.05.2021		WITHHOLDING TAX	20,948.30
19.05.2021		WITHHOLDING TAX	22,155.15
20.05.2021	11313	BENKEB AGENCIES	162,155.15
20.05.2021	11315	BENKEB AGENCIES	196,551.70
20.05.2021	11314	BENKEB AGENCIES	353,793.10
21.05.2021	11060	BENKEB AGENCIES	147,413.80
04.06.2021	2622	KENRAYS ENGINEERING	78,620.70
08.06.2021	11350	ROOCHO ENTERPRISES	39,310.50
08.06.2021		WITHHOLDING TAX	862.05
09.06.2021	11356	ROOCHO ENTERPRISES	522,090.50
09.06.2021		WITHHOLDING TAX	1,349.60
10.06.2021	13661	PATMUT GENERAL SUPPLIES	9,828.60
10.06.2021		WITHHOLDING TAX	2,431.05
10.06.2021	13561	MINISTRY OF ICT GVT ADVERTISING	401,163.60
16.06.2021	10669	OASIS LUXURY ENTERPRISES	638,793.10
16.06.2021	10686	OASIS LUXURY ENTERPRISES	638,793.10
16.06.2021	10678	OASIS LUXURY ENTERPRISES	224,068.95
16.06.2021	10679	OASIS LUXURY ENTERPRISES	224,068.95
16.06.2021	10675	OASIS LUXURY ENTERPRISES	235,862.05
16.06.2021	10677	OASIS LUXURY ENTERPRISES	241,758.60
16.06.2021	10673	OASIS LUXURY ENTERPRISES	247,655.15
16.06.2021	10672	OASIS LUXURY ENTERPRISES	253,551.70
16.06.2021	10676	OASIS LUXURY ENTERPRISES	259,448.30
16.06.2021	10441	JARMEN SHOP & BUTCHERY	44,224.15
16.06.2021	10442	JARMEN SHOP & BUTCHERY	44,224.15
16.06.2021	10443	JARMEN SHOP & BUTCHERY	44,224.15

17.06.2021	11109	BENKEB AGENCIES	491,379.30
18.06.2021		WITHHOLDING TAX	9,051.70
18.06.2021		WITHHOLDING TAX	9,051.70
18.06.2021	10784	KATIKO SUPPLIERS	491,379.30
18.06.2021	10957	NYANGIIZ PREMIER INVESTMENT	491,379.30
18.06.2021	10684	OASIS LUXURY ENTERPRISES	218,172.40
18.06.2021	10687	OASIS LUXURY ENTERPRISES	235,862.05
18.06.2021	10683	OASIS LUXURY ENTERPRISES	241,758.60
18.06.2021	10682	OASIS LUXURY ENTERPRISES	253,551.70
18.06.2021	10681	OASIS LUXURY ENTERPRISES	253,551.70
24.06.2021	12406	FLAYAN EXECUTIVE	172,808.30
	TOTALS		20,826,644.85

APPENDIX II

RECEIPTS IN BANK STATEMENT NOT IN CASH BOOK AS AT 30TH JUNE 2021

DATE	REF.		AMOUNT KSH.
01.04.2021		KILOAK ENTERPRISES	17,768.30
01.04.2021		PEKATE ENTERPRISES	49,432.75
01.04.2021		PEKATE ENTERPRISES	51,889.65
01.04.2021		TED-PET ENTERPRISES	54,837.95
01.04.2021		PEKATE ENTERPRISES	54,960.80
01.04.2021		TED-PET ENTERPRISES	63,682.75
01.04.2021		TED-PET ENTERPRISES	65,805.50
01.04.2021		MTEDX ENTERPRISES	66,115.10
01.04.2021		TED-PET ENTERPRISES	75,475.85
01.04.2021		MTEDX ENTERPRISES	79,515.00
01.04.2021		MTEDX ENTERPRISES	79,515.00
01.04.2021		MTEDX ENTERPRISES	89,775.00
01.04.2021		MTEDX ENTERPRISES	90,394.15
01.04.2021		MTEDX ENTERPRISES	92,767.50
01.04.2021		MTEDX ENTERPRISES	94,698.60
01.04.2021		MTEDX ENTERPRISES	107,612.05
01.04.2021		PEKATE ENTERPRISES	236,333.80
01.04.2021		TED-PET ENTERPRISES	319,396.55
01.04.2021		PEKATE ENTERPRISES	319,396.55
01.04.2021		PEKATE ENTERPRISES	378,165.50
01.04.2021		PEKATE ENTERPRISES	737,068.95
01.04.2021		GEWI AGENCIES	1,191,840.50
13.04.2021		PEKATE ENTERPRISES	88,939.65
13.04.2021		PEKATE ENTERPRISES	97,293.10

13.04.2021		PEKATE ENTERPRISES	102,688.45
13.04.2021		PEKATE ENTERPRISES	123,336.20
13.04.2021		PEKATE ENTERPRISES	134,834.50
13.04.2021		TED-PET ENTERPRISES	294,409.90
13.04.2021		TED-PET ENTERPRISES	663,362.05
28.06.2021		DOZIKE INVESTMENT	24,568.95
28.06.2021		DOZIKE INVESTMENT	24,568.95
28.06.2021		DOZIKE INVESTMENT	24,568.95
28.06.2021		DOZIKE INVESTMENT	24,568.95
28.06.2021		DOZIKE INVESTMENT	24,568.95
28.06.2021		DOZIKE INVESTMENT	24,568.95
28.06.2021		DOZIKE INVESTMENT	36,853.45
	TOTALS		6,005,578.80

APPENDIX III

PAYMENT IN BANK STATEMENT NOT IN CASHBOOK AS AT 30TH JUNE 2021

DATE	REF		AMOUNT KSH.
22.09.2020		WITHHOLDING TAX	6,637.95
22.09.2020		WITHHOLDING TAX	18,017.25
24.09.2020		WITHHOLDING TAX	3,956.90
25.09.2020		WITHHOLDING TAX	900.00
25.09.2020		WITHHOLDING TAX	1,137.95
25.09.2020		WITHHOLDING TAX	4,250.65
25.09.2020		WITHHOLDING TAX	4,274.75
25.09.2020		WITHHOLDING TAX	4,501.60
25.09.2020		WITHHOLDING TAX	4,551.70
25.09.2020		WITHHOLDING TAX	5,344.85
27.11.2020		WITHHOLDING TAX	8,176.55
07.12.2020	4653	YAKO COMMERCIAL AGENCIES	479,094.85
14.12.2020		WITHHOLDING TAX	11,379.30
24.12.2020		WITHHOLDING TAX	5,795.15
08.01.2021		WITHHOLDING TAX	1,724.15
08.01.2021		WITHHOLDING TAX	3,620.70
08.01.2021		WITHHOLDING TAX	6,465.50
08.01.2021		WITHHOLDING TAX	6,896.55
13.01.02021		WITHHOLDING TAX	7,931.05
14.01.2021		WITHHOLDING TAX	732.75
14.01.2021		WITHHOLDING TAX	1,603.45
14.01.2021		WITHHOLDING TAX	2,068.95
14.01.2021		WITHHOLDING TAX	2,165.15

14.01.2021		WITHHOLDING TAX	2,215.85
14.01.2021		WITHHOLDING TAX	2,225.85
14.01.2021		WITHHOLDING TAX	2,637.95
14.01.2021		WITHHOLDING TAX	2,777.60
14.01.2021		WITHHOLDING TAX	4,321.55
14.01.2021		WITHHOLDING TAX	5,431.05
14.01.2021		WITHHOLDING TAX	6,465.50
14.01.2021		WITHHOLDING TAX	12,568.95
14.01.2021		WITHHOLDING TAX	12,931.05
14.01.2021	7235	OBUNGA SUPPLIERS	452,068.95
15.01.2021		WITHHOLDING TAX	3,417.95
15.01.2021		WITHHOLDING TAX	3,545.70
15.01.2021		WITHHOLDING TAX	3,682.75
15.01.2021		WITHHOLDING TAX	3,656.90
15.01.2021		WITHHOLDING TAX	4,084.90
15.01.2021		WITHHOLDING TAX	7,241.40
25.01.2021		WITHHOLDING TAX	1,451.70
02.02.2021	6648	RAPOJO ENTERPRISES	38,327.60
08.02.2021		WITHHOLDING TAX	1,620.70
08.02.2021		WITHHOLDING TAX	7,474.15
10.02.2021		WITHHOLDING TAX	10,344.85
15.02.2021		WITHHOLDING TAX	6,379.30
17.02.2021		WITHHOLDING TAX	586.20
17.02.2021		WITHHOLDING TAX	946.55
17.02.2021		WITHHOLDING TAX	2,379.30
17.02.2021		WITHHOLDING TAX	2,758.60
17.02.2021		WITHHOLDING TAX	2,758.60
17.02.2021		WITHHOLDING TAX	3,641.40
17.02.2021		WITHHOLDING TAX	7,284.50
17.02.2021		WITHHOLDING TAX	8,853.45
17.02.2021		WITHHOLDING TAX	9,891.40
17.02.2021		WITHHOLDING TAX	12,346.55
17.02.2021		WITHHOLDING TAX	12,997.40
18.02.2021		WITHHOLDING TAX	1,010.35
18.02.2021		WITHHOLDING TAX	5,517.25
18.02.2021	2596	MOKS ENTERPRISES	33,413.80
18.02.2021	2597	YETGEI ENTERPRISES	43,732.75
18.02.2021	2598	YETGEI ENTERPRISES	53,953.45
18.02.2021	2512	MWAKAY GENERAL AGENCIES	157,241.40
18.02.2021	2592	PALM GATE INVESTMENTS	207,558.60

18.02.2021	2666	NAMISI AUTO SERVICE LTD	415,215.50
18.02.2021	2662	NAMISI AUTO SERVICE LTD	533,637.95
18.02.2021	2664	NAMISI AUTO SERVICE LTD	563,808.60
18.02.2021	2658	NAMISI AUTO SERVICE LTD	703,753.45
18.02.2021	2661	NAMISI AUTO SERVICE LTD	740,852.60
19.02.2021	2974	KASYETHAU NOBLE TRADING LTD	314,482.75
19.02.2021	2765	ABONYAHI INVESTMENTS	440,275.85
23.02.2021		WITHHOLDING TAX	8,620.70
23.02.2021		WITHHOLDING TAX	8,689.65
12.03.2021		WITHHOLDING TAX	1,127.95
02.06.2021	4276009	RUTH MORAA	41,150.00
03.06.2021	6728	BENSON KAYESI ENDEGE	412,758.60
09.06.2021		WITHHOLDING TAX	8,620.70
09.06.2021		WITHHOLDING TAX	9,827.60
17.06.2021		WITHHOLDING TAX	931.05
18.06.2021		WITHHOLDING TAX	9,051.70
18.06.2021		WITHHOLDING TAX	9,051.70
21.06.2021	10957	NYANGIIZ PREMIER INVESTMENTS	515,948.30
21.06.2021	10784	KATIKO SUPPLIERS	515,948.30
23.06.2021		WITHHOLDING TAX	15,310.35
24.06.2021	8568	RAPECC GENERAL SUPPLIES	982,758.60
	TOTALS		8,004,793.35
APPENDIX IV			
RECEIPTS IN CASHBOOK NOT IN THE BANK STATEMENT AS AT 30TH JUNE 2021			
DATE	REF. RV NO.		AMOUNT KSH.
	TOTALS		-
		BANK BALANCES	3,567,221,482.10
		APPENDIX I	(20,826,644.85)
		APPENDIX II	(6,005,578.80)
		APPENDIX III	8,004,793.35
		APPENDIX IV	-
		TOTAL	3,548,394,051.80

		CASH BOOK BALANCE	3,548,394,051.80
		COMPUTER TOTALS	(3,548,394,051.80)
		DIFFERENCE	-





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

**BANK RECONCILIATION STATEMENT
PENDING BILL ACCOUNT 2020/2021 FINANCIAL YEAR**

AS AT 31ST JULY 2021 STATE DEPARTMENT OF CORRECTIONAL SERVICES

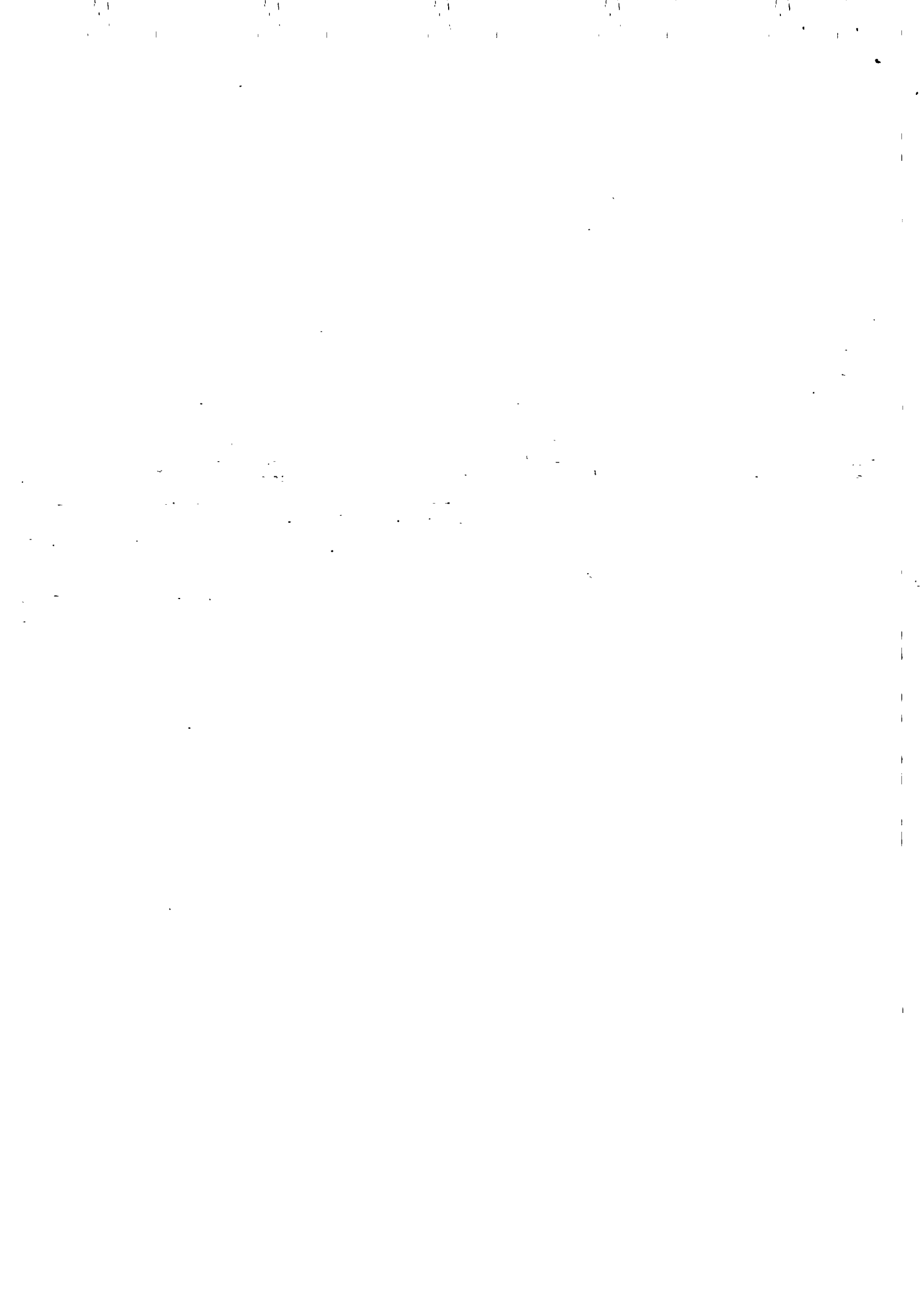
Balance as per Bank Certificate		3,408,760,525.10
LESS: -		
Payments in cash Book not yet recorded in Bank Statement	(24,237,267.70)	
Receipts in Bank statement not yet recorded in Cashbook	(6,005,578.80)	(30,242,846.50)
ADD: -		
Payments in Bank statement not yet recorded in Cashbook	9,139,982.27	
Receipts in cash Book not yet recorded in Bank Statement	-	9,139,982.27
Cashbook Balance		3,387,657,660.87

I certify that I have verified the Bank Balance in the Cashbook with the Bank statement and that the above Reconciliation is correct.

JACQUELINE NZIOKA

PRINCIPAL ACCOUNTANT

DATE..... 31/07/2022



RECURRENT PENDING RECONCILIATION

APPENDIX 1

PAYMENT IN CASHBOOK NOT IN BANK STATEMENT AS AT 31ST JULY 2021

DATE	CHEQUE NO.	PARTICULARS	AMOUNT
24.09.2020	599	WITHHOLDING TAX	2,068.95
24.09.2020	724	WITHHOLDING TAX	3,956.90
24.09.2020	622	WITHHOLDING TAX	18,017.25
24.09.2020	739	WITHHOLDING TAX	1,953.15
25.09.2020	1159	MTEDX ENTERPRISES	36,666.70
25.09.2020	1161	MTEDX ENTERPRISES	45,816.20
25.09.2020	1156	MTEDX ENTERPRISES	49,943.80
25.09.2020	1164	MTEDX ENTERPRISES	50,631.70
25.09.2020	1167	MTEDX ENTERPRISES	50,700.50
25.09.2020	433	MTEDX ENTERPRISES	316,448.30
25.09.2020	828	MTEDX ENTERPRISES	369,465.25
25.09.2020	992	WITHHOLDING TAX	5,931.05
25.09.2020	873	WITHHOLDING TAX	11,391.30
25.09.2020	645	WITHHOLDING TAX	12,568.95
02.10.2020	823	WITHHOLDING TAX	17,396.10
09.10.2020	271	WITHHOLDING TAX	3,689.65
29.10.2020	1669	WITHHOLDING TAX	1,987.75
29.10.2020	1668	WITHHOLDING TAX	2,165.15
29.10.2020	1672	WITHHOLDING TAX	2,215.85
29.10.2020	1671	WITHHOLDING TAX	2,225.85
29.10.2020	1670	WITHHOLDING TAX	2,777.60
04.11.2020	2426	KARIES ENTERPRISES	156,258.60
04.11.2020	2290	WITHHOLDING TAX	15,870.70
05.11.2020		WITHHOLDING TAX	1,716.55
05.11.2020	2095	BJEI GLOCERIES	157,241.40
05.11.2020	2094	BJEI GLOCERIES	199,679.05
05.11.2020	2093	BJEI GLOCERIES	199,730.75
05.11.2020	2096	BJEI GLOCERIES	235,862.05
05.11.2020		WITHHOLDING TAX	271.05
05.11.2020		WITHHOLDING TAX	620.70
05.11.2020		WITHHOLDING TAX	1,551.70
01.12.2020		WITHHOLDING TAX	1,603.45
03.12.2020		WITHHOLDING TAX	32,275.85
03.12.2020	3000	KAMAU & BROS ASSOCIATES	76,655.15
04.12.2020		WITHHOLDING TAX	12,931.05

04.12.2020		WITHHOLDING TAX	15,344.80
11.12.2020		WITHHOLDING TAX	732.75
11.12.2020	3862	DAWAMA DELIVERY LTD	68,793.10
11.12.2020		WITHHOLDING TAX	1,206.90
14.12.2020	3577	JOGAKA ENTERPRISES	247,655.15
23.12.2020		WITHHOLDING TAX	1,379.30
08.01.2021	5652	OBAZABI COMPANY LTD	137,586.20
08.01.2021	5569	WHITE CLIPPING	368,534.50
08.01.2021	5490	CENTOMA ENTERPRISES	117,931.05
11.01.2021	5489	CENTOMA ENTERPRISES	353,793.10
11.01.2021	5487	CENTOMA ENTERPRISES	353,793.10
11.01.2021	5488	CENTOMA ENTERPRISES	353,793.10
11.01.2021		WITHHOLDING TAX	6,982.75
12.01.2021	5364	NYANANGA INVESTMENTS	70,758.60
12.01.2021	6933	WILOMI ENTERPRISES	329,224.15
13.01.2021		WITHHOLDING TAX	11,206.90
14.01.2021		WITHHOLDING TAX	3,417.95
14.01.2021		WITHHOLDING TAX	3,545.70
14.01.2021		WITHHOLDING TAX	3,682.75
14.01.2021		WITHHOLDING TAX	3,956.90
14.01.2021		WITHHOLDING TAX	4,084.90
14.01.2021		WITHHOLDING TAX	4,317.65
15.01.2021		WITHHOLDING TAX	5,637.95
18.01.2021		WITHHOLDING TAX	6,034.50
18.01.2021		WITHHOLDING TAX	18,103.45
18.01.2021		WITHHOLDING TAX	18,103.45
18.01.2021		WITHHOLDING TAX	4,741.40
18.01.2021		WITHHOLDING TAX	4,741.40
18.01.2021		WITHHOLDING TAX	4,741.40
18.01.2021		WITHHOLDING TAX	4,741.40
18.01.2021		WITHHOLDING TAX	7,931.05
27.01.2021		WITHHOLDING TAX	997.25
28.01.2021		WITHHOLDING TAX	1,551.70
28.01.2021		WITHHOLDING TAX	1,810.35
28.01.2021		WITHHOLDING TAX	413.80
28.01.2021		WITHHOLDING TAX	512.05
28.01.2021		WITHHOLDING TAX	8,922.40
29.01.2021		WITHHOLDING TAX	23,103.45
08.02.2021	8030	PRISON ENTERPRISE	44,415.00
08.02.2021		WITHHOLDING TAX	1,621.55

08.02.2021		WITHHOLDING TAX	7,241.40
08.02.2021		WITHHOLDING TAX	11,637.95
09.02.2021		WITHHOLDING TAX	1,310.35
09.02.2021		WITHHOLDING TAX	2,893.50
10.02.2021		WITHHOLDING TAX	6,034.50
11.02.2021		WITHHOLDING TAX	6,896.55
11.02.2021	2656	ANNET CHEMSTO	267,310.35
11.02.2021	3297	WAMAKI GROUP	786,206.90
18.02.2021	2704	WAMAKI GROUP	171,982.75
18.02.2021		WITHHOLDING TAX	565.50
18.02.2021		WITHHOLDING TAX	3,965.50
18.02.2021		WITHHOLDING TAX	12.40
18.02.2021		WITHHOLDING TAX	73.95
18.02.2021		WITHHOLDING TAX	689.65
18.02.2021		WITHHOLDING TAX	824.85
18.02.2021		WITHHOLDING TAX	2,247.40
18.02.2021		WITHHOLDING TAX	2,805.00
18.02.2021		WITHHOLDING TAX	2,875.15
18.02.2021		WITHHOLDING TAX	4,655.15
18.02.2021	2657	ANNET CHEMSTO	483,517.25
18.02.2021	3296	WAMAKI GROUP	165,103.45
18.02.2021		WAMAKI GROUP	206,379.30
18.02.2021		WAMAKI GROUP	471,724.15
22.02.2021	7604	JOSTANIC INVESTMENTS	638,793.10
22.02.2021	7892	KAMBUKI GEN MERCHANTS	206,379.30
26.02.2021		WITHHOLDING TAX	4,689.65
02.03.2021		WITHHOLDING TAX	5,324.35
02.03.2021	8332	PEKATE ENTERPRISE	48,744.85
02.03.2021	8335	PEMUK ENTERPRISES	63,760.00
02.03.2021	8334	PEMUK ENTERPRISES	70,781.50
12.03.2021	1866	MULTIPURPOSE SHOP	238,810.35
12.03.2021	1969	ESTHERINA ENTERPRISES	185,741.40
12.03.2021	1967	ESTHERINA ENTERPRISES	550,344.85
12.03.2021	1968	ESTHERINA ENTERPRISES	343,965.50
12.03.2021	1318	TOP STARKEY SUPPLIES	214,752.40
29.03.2021	1296	EASTGATE BUTCHERY	443,469.85
29.03.2021	1298	EASTGATE BUTCHERY	294,827.60
29.03.2021	1297	ESTHERINA ENTERPRISES	473,443.95
29.03.2021	1312	EASTGATE BUTCHERY	725,767.25
29.03.2021	1362	VESKA GENERAL MERCHANTS	101,914.55

29.03.2021	1359	VESKA GENERAL MERCHANTS	115,535.55
29.03.2021	1361	VESKA GENERAL MERCHANTS	281,068.95
14.04.2021	8550	WITHHOLDING TAX	35,000.00
11.05.2021		WITHHOLDING TAX	1,034.50
11.05.2021		WITHHOLDING TAX	2,327.60
11.05.2021		WITHHOLDING TAX	2,931.05
11.05.2021		WITHHOLDING TAX	3,103.45
11.05.2021	140	JOSEPH SAKONG	480,274.15
19.05.2021		WITHHOLDING TAX	862.05
19.05.2021		WITHHOLDING TAX	8,146.55
19.05.2021		WITHHOLDING TAX	2,754.30
19.05.2021		WITHHOLDING TAX	7,956.45
19.05.2021		WITHHOLDING TAX	17,068.95
19.05.2021		WITHHOLDING TAX	6,694.85
19.05.2021		WITHHOLDING TAX	20,948.30
19.05.2021		WITHHOLDING TAX	22,155.15
20.05.2021	11313	BENKEB AGENCIES	162,155.15
20.05.2021	11315	BENKEB AGENCIES	196,551.70
20.05.2021	11314	BENKEB AGENCIES	353,793.10
21.05.2021	11060	BENKEB AGENCIES	147,413.80
04.06.2021	2622	KENRAYS ENGINEERING	78,620.70
08.06.2021	11350	ROOCHO ENTERPRISES	39,310.50
08.06.2021		WITHHOLDING TAX	862.05
09.06.2021	11356	ROOCHO ENTERPRISES	522,090.50
09.06.2021		WITHHOLDING TAX	1,349.60
10.06.2021	13661	PATMUT GENERAL SUPPLIES	9,828.60
10.06.2021		WITHHOLDING TAX	2,431.05
10.06.2021	13561	MINISTRY OF ICT GVT ADVERTISING	401,163.60
16.06.2021	10669	OASIS LUXURY ENTERPRISES	638,793.10
16.06.2021	10686	OASIS LUXURY ENTERPRISES	638,793.10
16.06.2021	10678	OASIS LUXURY ENTERPRISES	224,068.95
16.06.2021	10679	OASIS LUXURY ENTERPRISES	224,068.95
16.06.2021	10675	OASIS LUXURY ENTERPRISES	235,862.05
16.06.2021	10677	OASIS LUXURY ENTERPRISES	241,758.60
16.06.2021	10673	OASIS LUXURY ENTERPRISES	247,655.15
16.06.2021	10672	OASIS LUXURY ENTERPRISES	253,551.70
16.06.2021	10676	OASIS LUXURY ENTERPRISES	259,448.30
16.06.2021	10441	JARMEN SHOP & BUTCHERY	44,224.15
16.06.2021	10442	JARMEN SHOP & BUTCHERY	44,224.15
16.06.2021	10443	JARMEN SHOP & BUTCHERY	44,224.15

17.06.2021	11109	BENKEB AGENCIES	491,379.30
18.06.2021		WITHHOLDING TAX	9,051.70
18.06.2021		WITHHOLDING TAX	9,051.70
18.06.2021	10784	KATIKO SUPPLIERS	491,379.30
18.06.2021	10957	NYANGIIZ PREMIER INVESTMENT	491,379.30
18.06.2021	10684	OASIS LUXURY ENTERPRISES	218,172.40
18.06.2021	10687	OASIS LUXURY ENTERPRISES	235,862.05
18.06.2021	10683	OASIS LUXURY ENTERPRISES	241,758.60
18.06.2021	10682	OASIS LUXURY ENTERPRISES	253,551.70
18.06.2021	10681	OASIS LUXURY ENTERPRISES	253,551.70
24.06.2021	12406	FLAYAN EXECUTIVE	172,808.30
07.07.2021	10309	SHAKILA HUSSEIN	107,317.25
07.07.2021	12844	ROPNIC ENTERPRISES	294,837.40
07.07.2021	12846	ROPNIC ENTERPRISES	414,149.20
07.07.2021	4562	MUGOIRI INVESTMENTS	447,155.15
07.07.2021	4563	MUGOIRI INVESTMENTS	447,155.15
07.07.2021	12845	ROPNIC ENTERPRISES	471,724.15
07.07.2021		WITHHOLDING TAX	8,620.70
07.07.2021	12852	ROPNIC ENTERPRISES	599,974.15
07.07.2021		WITHHOLDING TAX	3,103.45
07.07.2021		WITHHOLDING TAX	3,206.90
07.07.2021		WITHHOLDING TAX	3,206.90
07.07.2021		WITHHOLDING TAX	3,620.70
07.07.2021		WITHHOLDING TAX	9,482.75
07.07.2021		WITHHOLDING TAX	9,482.75
07.07.2021		WITHHOLDING TAX	11,206.90
07.07.2021		WITHHOLDING TAX	11,206.90
07.07.2021		WITHHOLDING TAX	3,103.45
07.07.2021	728	ENDEGE KAYESI BENSON	412,758.60
07.07.2021		WITHHOLDING TAX	7,241.40
07.07.2021		WITHHOLDING TAX	8,620.70
07.07.2021		WITHHOLDING TAX	8,620.70
07.07.2021		WITHHOLDING TAX	9,482.75
07.07.2021		WITHHOLDING TAX	10,344.85
07.07.2021	14137	DAPEEZA ENTERPRISES	103,189.65
07.07.2021		WITHHOLDING TAX	1,810.35
	TOTALS		24,237,267.70
APPENDIX II			
RECEIPTS IN BANK STATEMENT NOT IN CASH BOOK AS AT 31ST JULY 2021			

DATE	REF.		AMOUNT KSH.
01.04.2021		KILOAK ENTERPRISES	17,768.30
01.04.2021		PEKATE ENTERPRISES	49,432.75
01.04.2021		PEKATE ENTERPRISES	51,889.65
01.04.2021		TED-PET ENTERPRISES	54,837.95
01.04.2021		PEKATE ENTERPRISES	54,960.80
01.04.2021		TED-PET ENTERPRISES	63,682.75
01.04.2021		TED-PET ENTERPRISES	65,805.50
01.04.2021		MTEDX ENTERPRISES	66,115.10
01.04.2021		TED-PET ENTERPRISES	75,475.85
01.04.2021		MTEDX ENTERPRISES	79,515.00
01.04.2021		MTEDX ENTERPRISES	79,515.00
01.04.2021		MTEDX ENTERPRISES	89,775.00
01.04.2021		MTEDX ENTERPRISES	90,394.15
01.04.2021		MTEDX ENTERPRISES	92,767.50
01.04.2021		MTEDX ENTERPRISES	94,698.60
01.04.2021		MTEDX ENTERPRISES	107,612.05
01.04.2021		PEKATE ENTERPRISES	236,333.80
01.04.2021		TED-PET ENTERPRISES	319,396.55
01.04.2021		PEKATE ENTERPRISES	319,396.55
01.04.2021		PEKATE ENTERPRISES	378,165.50
01.04.2021		PEKATE ENTERPRISES	737,068.95
01.04.2021		GEWI AGENCIES	1,191,840.50
13.04.2021		PEKATE ENTERPRISES	88,939.65
13.04.2021		PEKATE ENTERPRISES	97,293.10
13.04.2021		PEKATE ENTERPRISES	102,688.45
13.04.2021		PEKATE ENTERPRISES	123,336.20
13.04.2021		PEKATE ENTERPRISES	134,834.50
13.04.2021		TED-PET ENTERPRISES	294,409.90
13.04.2021		TED-PET ENTERPRISES	663,362.05
28.06.2021		DOZIKE INVESTMENT	24,568.95
28.06.2021		DOZIKE INVESTMENT	24,568.95
28.06.2021		DOZIKE INVESTMENT	24,568.95
28.06.2021		DOZIKE INVESTMENT	24,568.95
28.06.2021		DOZIKE INVESTMENT	24,568.95
28.06.2021		DOZIKE INVESTMENT	24,568.95
28.06.2021		DOZIKE INVESTMENT	36,853.45
	TOTALS		6,005,578.80
APPENDIX III			

PAYMENT IN BANK STATEMENT NOT IN CASHBOOK AS AT 31ST JULY 2021

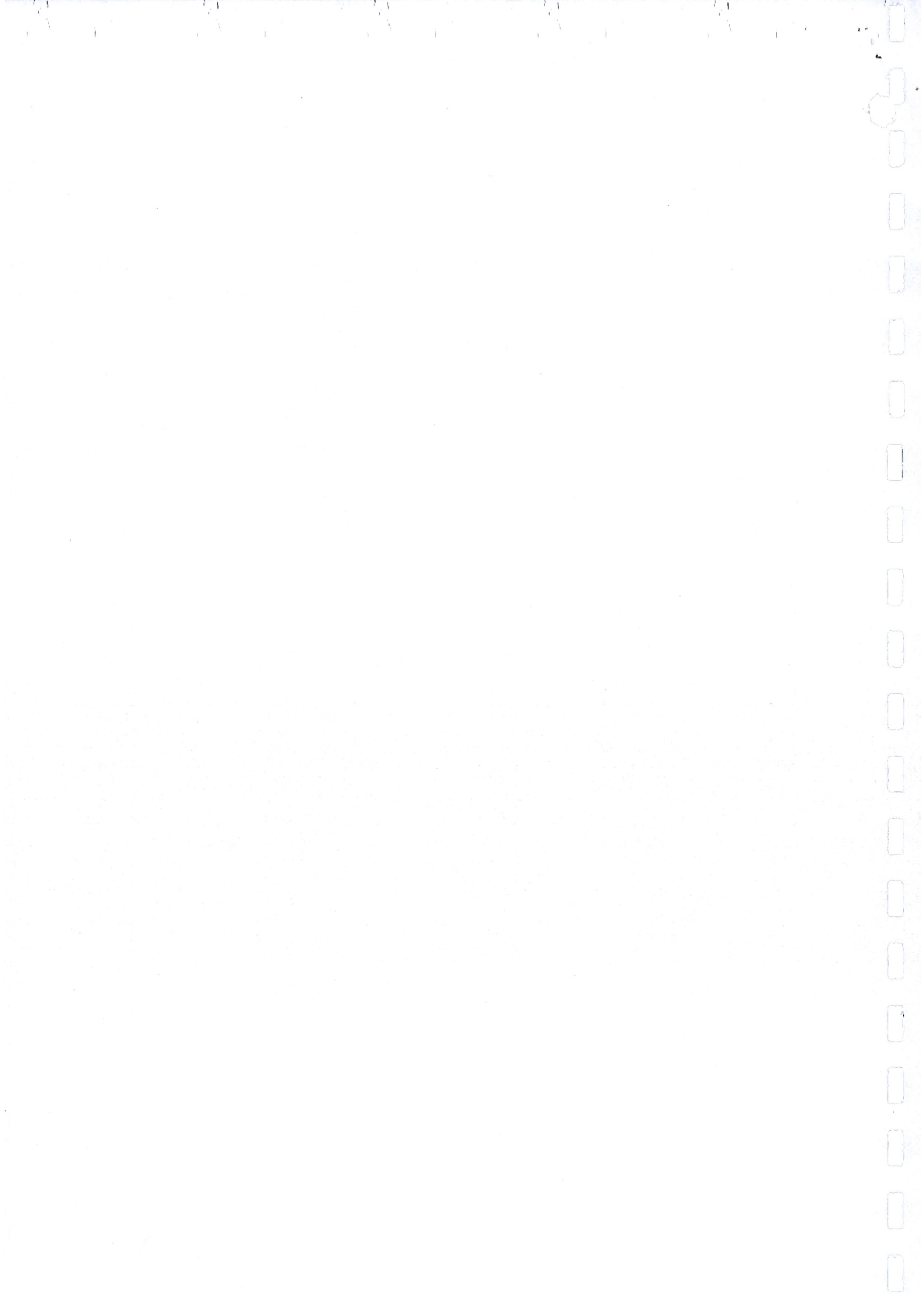
DATE	REF		AMOUNT KSH.
22.09.2020		WITHHOLDING TAX	6,637.95
22.09.2020		WITHHOLDING TAX	18,017.25
24.09.2020		WITHHOLDING TAX	3,956.90
25.09.2020		WITHHOLDING TAX	900.00
25.09.2020		WITHHOLDING TAX	1,137.95
25.09.2020		WITHHOLDING TAX	4,250.65
25.09.2020		WITHHOLDING TAX	4,274.75
25.09.2020		WITHHOLDING TAX	4,501.60
25.09.2020		WITHHOLDING TAX	4,551.70
14.12.2020		WITHHOLDING TAX	11,379.30
24.12.2020		WITHHOLDING TAX	5,795.15
08.01.2021		WITHHOLDING TAX	1,724.15
08.01.2021		WITHHOLDING TAX	3,620.70
08.01.2021		WITHHOLDING TAX	6,465.50
08.01.2021		WITHHOLDING TAX	6,896.55
13.01.2021		WITHHOLDING TAX	7,931.05
14.01.2021		WITHHOLDING TAX	732.75
14.01.2021		WITHHOLDING TAX	1,603.45
14.01.2021		WITHHOLDING TAX	2,068.95
14.01.2021		WITHHOLDING TAX	2,165.15
14.01.2021		WITHHOLDING TAX	2,215.85
14.01.2021		WITHHOLDING TAX	2,225.85
14.01.2021		WITHHOLDING TAX	2,637.95
14.01.2021		WITHHOLDING TAX	2,777.60
14.01.2021		WITHHOLDING TAX	4,321.55
14.01.2021		WITHHOLDING TAX	5,431.05
14.01.2021		WITHHOLDING TAX	6,465.50
14.01.2021		WITHHOLDING TAX	12,568.95
14.01.2021		WITHHOLDING TAX	12,931.05
15.01.2021		WITHHOLDING TAX	3,417.95
15.01.2021		WITHHOLDING TAX	3,545.70
15.01.2021		WITHHOLDING TAX	3,682.75
15.01.2021		WITHHOLDING TAX	3,656.90
15.01.2021		WITHHOLDING TAX	4,084.90
15.01.2021		WITHHOLDING TAX	7,241.40
25.01.2021		WITHHOLDING TAX	1,451.70
02.02.2021	6648	RAPOJO ENTERPRISES	38,327.60
08.02.2021		WITHHOLDING TAX	1,620.70

08.02.2021		WITHHOLDING TAX	7,474.15
10.02.2021		WITHHOLDING TAX	10,344.85
15.02.201		WITHHOLDING TAX	6,379.30
17.02.2021		WITHHOLDING TAX	586.20
17.02.2021		WITHHOLDING TAX	946.55
17.02.2021		WITHHOLDING TAX	2,379.30
17.02.2021		WITHHOLDING TAX	2,758.60
17.02.2021		WITHHOLDING TAX	2,758.60
17.02.2021		WITHHOLDING TAX	3,641.40
17.02.2021		WITHHOLDING TAX	7,284.50
17.02.2021		WITHHOLDING TAX	8,853.45
17.02.2021		WITHHOLDING TAX	9,891.40
17.02.2021		WITHHOLDING TAX	12,346.55
17.02.2021		WITHHOLDING TAX	12,997.40
18.02.2021		WITHHOLDING TAX	5,517.25
18.02.2021	2596	MOKS ENTERPRISES	33,413.80
18.02.2021	2597	YETGEI ENTERPRISES	43,732.75
18.02.2021	2598	YETGEI ENTERPRISES	53,953.45
18.02.2021	2512	MWAKAY GENERAL AGENCIES	157,241.40
18.02.2021	2592	PALM GATE INVESTMENTS	207,558.60
18.02.2021	2666	NAMISI AUTO SERVICE LTD	415,215.50
18.02.2021	2662	NAMISI AUTO SERVICE LTD	533,637.95
18.02.2021	2664	NAMISI AUTO SERVICE LTD	563,808.60
18.02.2021	2658	NAMISI AUTO SERVICE LTD	703,753.45
18.02.2021	2661	NAMISI AUTO SERVICE LTD	740,852.60
19.02.2021	2974	KASYETHAU NOBLE TRADING LTD	314,482.75
19.02.2021	2765	ABONYAHI INVESTMENTS	440,275.85
23.02.2021		WITHHOLDING TAX	8,620.70
23.02.2021		WITHHOLDING TAX	8,689.65
12.03.2021		WITHHOLDING TAX	1,127.95
02.06.2021	4276009	RUTH MORAA	41,150.00
03.06.2021	6728	BENSON KAYESI ENDEGE	412,758.60
09.06.2021		WITHHOLDING TAX	8,620.70
09.06.2021		WITHHOLDING TAX	9,827.60
17.06.2021		WITHHOLDING TAX	931.05
18.06.2021		WITHHOLDING TAX	9,051.70
18.06.2021		WITHHOLDING TAX	9,051.70
23.06.2021		WITHHOLDING TAX	15,310.35
06.07.2021		WITHHOLDING TAX	431.05
06.07.2021		WITHHOLDING TAX	862.02

06.07.2021		WITHHOLDING TAX	1,308.60
06.07.2021		WITHHOLDING TAX	15,000.00
07.07.2021		WITHHOLDING TAX	12,068.95
07.07.2021		WITHHOLDING TAX	24,568.95
07.07.2021	13827	KOBA WATERS LIMITED	49,137.95
07.07.2021	2430	NJOKIMO ENTERPRISES	74,591.40
07.07.2021	1851	DRY TREE GENERAL CONTRACTORS LTD	855,000.00
08.07.2021		WITHHOLDING TAX	9,698.30
08.07.2021	2061	ANN WAMBUI KAMUNGE	687,931.05
09.07.2021	1134	WIPPS AGENCIES	552,801.70
12.07.2021		WITHHOLDING TAX	24.15
12.07.2021		WITHHOLDING TAX	110.35
12.07.2021		WITHHOLDING TAX	1,592.05
12.07.2021		WITHHOLDING TAX	1,724.15
12.07.2021		WITHHOLDING TAX	1,793.10
13.07.2021	14098	MARTIN WESONGA	2,000.00
13.07.2021	14098	JAMES M NYABOCHOA	2,000.00
13.07.2021	14098	SUSAN KASEYI NYANGANA	2,000.00
13.07.2021	14098	SHIDA ROBERT KATANA	2,000.00
13.07.2021	14098	IGNATIUS WEKESA	2,000.00
13.07.2021	14098	BARASA ISAAK WEKESA	2,000.00
13.07.2021	14098	ANNE KIRIGO NDIRITU	2,000.00
13.07.2021	14098	SILANTOI LILIAN SHUKURU	2,000.00
13.07.2021	14098	ALFRED MUSYOKI MUTHAMA	2,000.00
13.07.2021	14098	HAMPHREY P WENDE ABOK	2,000.00
13.07.2021	14098	FAITH CHRISTINE MATETE	2,000.00
13.07.2021	14098	BEATRICE WAITHIRA THUO	2,000.00
13.07.2021	14098	EZEKIEL MOTIBI TSEHLO	2,000.00
13.07.2021	14098	JULIUS KEMOSI	2,000.00
13.07.2021	14098	REUBEN KIPRUTO KIPCHUMBA	2,000.00
13.07.2021	14098	EUGENE JUMA BULUMA BARASA	2,000.00
13.07.2021	14098	NANCY WAIRIMU WANJOHI	2,000.00
13.07.2021	14098	SAMUEL KABUKU WAITHAKA	2,000.00
13.07.2021	14098	BERNARD WAMBUA KIIO	2,000.00
13.07.2021	14098	JACKLINE MURAGE	2,000.00
13.07.2021	14098	IDAH MUTHONI BURINI	2,000.00
13.07.2021	14098	WACHIRA JONAH GITONGA	2,000.00
13.07.2021	14098	LOISE WANGARI NDUNGU	2,000.00
13.07.2021	14098	BERNARD OTIENO MBURU	2,000.00
13.07.2021	14098	JULIUS USYU	2,000.00

13.07.2021	14098	LYDIA CHEPCHUMBA SERONI	2,000.00
13.07.2021	14098	ESTHER NJOKI WARUINGI	2,000.00
13.07.2021	14098	SARAH MANYANGI	2,000.00
13.07.2021	14098	JACKLINE MORAA BUNDI	4,000.00
13.07.2021	14098	LUCIA WAVINYA KING'OO	4,000.00
13.07.2021	14098	BONFACE OMONDI	4,000.00
13.07.2021	14098	JANE MBOYA	4,000.00
13.07.2021	14098	PHILIP GATHUYA	4,000.00
13.07.2021	14098	MARY OMWOHA	4,000.00
13.07.2021	14098	NYARIANGO JACK OGAO	4,000.00
13.07.2021	14098	FREDRICK OTIENO OCHOGO	4,000.00
13.07.2021	14098	DANIEL IRUNGU MWANGI	4,000.00
13.07.2021	14098	SAMMY KIMUTAI KANGOGO	4,000.00
13.07.2021	14098	WYCLIFFE CHAGOME MUTURI	4,000.00
13.07.2021	14098	ROSE NJOKI MURUGAMI	4,000.00
13.07.2021	14098	FRANCIS WAMBUA MUTUA	4,000.00
13.07.2021		WITHHOLDING TAX	24,137.95
14.07.2021	3531	LAKE PARM GENERAL AGENCIES	1,375.85
14.07.2021	3529	LAKE PARM GENERAL AGENCIES	6,289.65
14.07.2021	4419	NGANGA POSHOMILL	90,747.95
14.07.2021	2698	KONSOT TRADERS	98,275.85
14.07.2021	4166	LAKE PARM GENERAL AGENCIES	102,206.90
14.07.2021	3028	MUGOIRI INVESTMENT COMPANY LTD	1,375,862.05
	TOTALS		9,139,982.57
APPENDIX IV			
RECEIPTS IN CASHBOOK NOT IN THE BANK STATEMENT AS AT 31ST JULY 2021			
DATE	REF. RV NO.		AMOUNT KSH.
	TOTALS		-
		BANK BALANCES	3,408,760,525.10
		APPENDIX I	(24,237,267.70)
		APPENDIX II	(6,005,578.80)
		APPENDIX III	9,139,982.27
		APPENDIX IV	-
		TOTAL	3,387,657,660.87

		CASH BOOK BALANCE	3,387,657,660.87
		COMPUTER TOTALS	(3,387,657,660.87)
		DIFFERENCE	-



	RECURRENT		
APPENDIX 1			
PAYMENT IN CASHBOOK NOT IN BANK STATEMENT AS AT 31ST JULY 2021			
DATE	CHEQUE NO.	PARTICULARS	AMOUNT
02.11.2020	5190	COSMOPOLITAN SACCO LTD	5,280.00
02.11.2020	5190	SWA FOREIGN AFFAIRS	180.00
02.11.2020	5251	COSMOPOLITAN SACCO LTD	23,338.00
02.11.2020	5251	TRANSNATIONAL TIMES SACCO	5,740.00
02.11.2020	5251	COSMOPOLITAN SACCO LTD	33,787.60
02.11.2020	5251	AMEDO PRODUCTS	859.40
02.11.2020	5251	SETTLEMENT FUND TRUSTEE	4,800.00
02.11.2020	5251	K REP	1,373.00
02.11.2020	5251	KNUT SWA MANDERA	180.00
02.11.2020	5251	NCAPO PROVIDENT	7,986.00
01.12.2020	8631	COSMOPOLITAN SACCO LTD	5,280.00
01.12.2020	8631	SWA FOREIGN AFFAIRS	180.00
01.12.2020	8632	COSMOPOLITAN SACCO LTD	18,938.00
01.12.2020	8632	FOSA SOLUTION SACCO	12,340.95
01.12.2020	8632	FOSA PRIME TIME SACCO	14,060.40
01.12.2020	8632	NATIONAL TIMES	5,740.00
01.12.2020	8632	COSMOPOLITAN SACCO LTD	83,595.90
01.12.2020	8632	AMEDO PRODUCTS	859.40
01.12.2020	8632	SETTLEMENT FUND TRUSTEE	4,800.00
01.12.2020	8632	KNUT SWA MANDERA	360.00
11.12.2020		STARLIT FURNISHERS MAY	6,014.00
11.12.2020		STARLIT FURNISHERS JUNE	6,014.00
16.12.2020	6600	CEASER NYAGA NJERI	11,200.00
16.12.2020	7834	CEASER NYAGA NJERI	4,900.00
29.12.2020	8969	SWA FOREIGN AFFAIRS	180.00
29.12.2020	8970	TRANSNATIONAL TIMES SACCO	5,740.00
29.12.2020	8970	BLUE SHIELD INSURANCE	1,940.00
29.12.2020	8970	AMEDO PRODUCTS	859.40
29.12.2020	8970	SETTLEMENT FUND TRUSTEE	4,800.00
29.12.2020	8970	KNUT SWA MANDERA	360.00
04.02.2021	9110	SWA FOREIGN AFFAIRS	180.00
04.02.2021	9110	ML WELFARE SPORTS	1,580.00
04.02.2021	9109	TRANSNATIONAL TIMES SACCO	5,740.00
04.02.2021	9109	BLUE SHIELD INSURANCE	1,940.00
04.02.2021	9109	AMEDO PRODUCTS	859.40

04.02.2021	9109	SETTLEMENT FUND TRUSTEE	4,800.00
04.02.2021	9109	KNUT SWA MANDERA	360.00
04.02.2021	9109	NCAPO PROVIDENT	3,111.00
04.03.2021	9424	SWA FOREIGN AFFAIRS	180.00
04.03.2021	9424	TRANSNATIONAL TIMES SACCO	5,740.00
04.03.2021	9424	BLUE SHIELD INSURANCE	1,940.00
04.03.2021	9424	AMEDO PRODUCTS	859.40
04.03.2021	9424	SETTLEMENT FUND TRUSTEE	4,800.00
05.03.2021	9423	KNUT SWA MANDERA	360.00
05.03.2021	2	SHIRIKA SACCO	133,120.10
04.05.2021	13589	SWA FOREIGN AFFAIRS	180.00
04.05.2021	13588	TRANSNATIONAL TIMES SACCO	5,740.00
04.05.2021	13588	BLUE SHIELD INSURANCE	1,940.00
07.06.2021	13225	LUCY NABWIRE	10,000.00
08.06.2021	13901	MICROMART AFRICA LTD	6,381.00
08.06.2021	13901	SWA FOREIGN AFFAIRS	180.00
08.06.2021	13900	TRANSNATIONAL TIMES SACCO	5,740.00
08.06.2021	13900	BLUE SHIELD INSURANCE	1,940.00
08.06.2021	13900	AMEDO PRODUCTS	859.40
08.06.2021	13900	SETTLEMENT FUND TRUSTEE	4,800.00
08.06.2021	13900	MICROMART AFRICA LTD	243,597.00
08.06.2021	13900	KNUT SWA MANDERA	360.00
15.06.2021	13578	PETROL KENYA OIL	48,646.55
15.06.2021	9964	BROADCASTING & TELECOMMUNICATION	401,163.60
18.06.2021	2780	OFFICER INCHARGE KITALE PRISON	350,000.00
24.06.2021	14004	TERESIA OLOO	30,000.00
24.06.2021	14443	VPALI SERVICES ENTERPRISES	115,474.15
25.06.2021	14255	MICROMART AFRICA LTD	7,425.00
25.06.2021	14255	SWA FOREIGN AFFAIRS	180.00
25.06.2021	14256	TRANSNATIONAL TIMES SACCO	5,740.00
25.06.2021	14256	CIC INSURANCE	135,359.30
25.06.2021	14256	WOODVENTURE KENYA	11,101.70
25.06.2021	14256	AMEDO PRODUCTS	859.40
25.06.2021	14256	PRUDENT CAPITAL LTD	4,433.85
25.06.2021	14256	SETTLEMENT FUND TRUSTEE	4,800.00
25.06.2021	14256	MWALIMU SACCO	16,529.00
25.06.2021	14256	KINGDOM BANK LTD	27,787.00
25.06.2021	14256	ROCKLAND CREDIT SERVICES LTD	536,348.80
25.06.2021	14256	MICROMART AFRICA LTD	232,083.00
25.06.2021	14256	KENYA SOCIETY OF PHYSIOTHERAPY	30.00

25.06.2021	14256	KNUT SWA MANDERA	360.00
25.06.2021	14256	NCAPO PROVIDENT	3,111.00
28.06.2021		TAX	1,482.85
28.06.2021		TAX	3,537.10
28.06.2021		TAX	3,997.25
28.06.2021		TAX	4,517.25
28.06.2021		TAX	6,655.15
28.06.2021		TAX	10,344.55
28.06.2021	13827	KOBA WATERS LTD	49,137.95
28.06.2021		TAX	862.05
28.06.2021		TAX	3,275.85
28.06.2021		TAX	1,127.40
28.06.2021		TAX	162.95
28.06.2021	13688	KENYA POWER AND LIGHTING	20,207.50
28.06.2021		TAX	354.50
29.06.2021	14983	PEARL SPACE LIMITED	107,395.85
29.06.2021	14918	MUGOIRI INVESTMENT CO. LTD	1,417,137.95
29.06.2021	14917	SHEPOL LIMITED	316,448.30
29.06.2021	15079	TELKOM KENYA	3,243.60
29.06.2021	13735	PATRICK MUTINDA	3,901.20
29.06.2021		TAX	14,862.05
29.06.2021	14924	AUMACO ENTERPRISES LTD	28,500.00
29.06.2021	8902	MAREN OLOUCH	29,400.00
30.06.2021	8769	SAM WAHOME	49,000.00
30.06.2021		TAX	2,586.20
30.06.2021		TAX	375.10
30.06.2021		KRA	4,372.15
30.06.2021		TAX	5,172.40
	TOTALS		11,190,693.15

APPENDIX II

RECEIPTS IN BANK STATEMENT NOT IN CASH BOOK AS AT 31ST JULY 2021

DATE	REF.		AMOUNT KSH.
02.06.2021		WITHHOLDING TAX	188,722.00
22.06.2021		NATIONAL INDUSTRIAL CREDIT	98,513.50
09.07.2021		WITHHOLDING TAX	100,483.40
09.07.2021		WITHHOLDING TAX	180,320.25
09.07.2021		WITHHOLDING TAX	229,355.00

09.07.2021		WITHHOLDING TAX	285,717.50
09.07.2021		WITHHOLDING TAX	427,929.25
09.07.2021		WITHHOLDING TAX	641,800.00
13.07.2021		UNSPENT AIE	32,475.00
14.07.2021		UNSPENT AIE	142.00
16.07.2021		UNSPENT AIE	743,005.00
21.07.2021		UNSPENT AIE	1,135.00
21.07.2021		UNSPENT AIE	1,480.00
	TOTALS		2,931,077.90
APPENDIX 111			
PAYMENT IN BANK STATEMENT NOT IN CASHBOOK AS AT 31ST JULY 2021			
DATE	REF		AMOUNT KSH.
23.07.2021		ACCOUNT TRANSFER	618,325,283.70
	TOTALS		618,325,283.70
APPENDIX IV			
RECEIPTS IN CASHBOOK NOT IN THE BANK STATEMENT AS AT 31ST JULY 2021			
DATE	REF. RV NO.		AMOUNT KSH.
	TOTALS		-
		BANK BALANCES	-
		APPENDIX I	(11,190,693.15)
		APPENDIX II	(2,931,077.90)
		APPENDIX III	618,325,293.70
		APPENDIX IV	-
		TOTAL	604,203,522.65
		CASH BOOK BALANCE	604,203,522.65
		COMPUTER TOTALS	(604,203,522.65)
		DIFFERENCE	-

	RECURRENT		
APPENDIX 1			
PAYMENT IN CASHBOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2021			
DATE	CHEQUE NO.	PARTICULARS	AMOUNT
02.11.2020	5190	COSMOPOLITAN SACCO LTD	5,280.00
02.11.2020	5190	SWA FOREIGN AFFAIRS	180.00
02.11.2020	5251	COSMOPOLITAN SACCO LTD	23,338.00
02.11.2020	5251	TRANSNATIONAL TIMES SACCO	5,740.00
02.11.2020	5251	COSMOPOLITAN SACCO LTD	33,787.60
02.11.2020	5251	AMEDO PRODUCTS	859.40
02.11.2020	5251	SETTLEMENT FUND TRUSTEE	4,800.00
02.11.2020	5251	K REP	1,373.00
02.11.2020	5251	KNUT SWA MANDERA	180.00
02.11.2020	5251	NCAPO PROVIDENT	7,986.00
01.12.2020	8631	COSMOPOLITAN SACCO LTD	5,280.00
01.12.2020	8631	SWA FOREIGN AFFAIRS	180.00
01.12.2020	8632	COSMOPOLITAN SACCO LTD	18,938.00
01.12.2020	8632	FOSA SOLUTION SACCO	12,340.95
01.12.2020	8632	FOSA PRIME TIME SACCO	14,060.40
01.12.2020	8632	NATIONAL TIMES	5,740.00
01.12.2020	8632	COSMOPOLITAN SACCO LTD	83,595.90
01.12.2020	8632	AMEDO PRODUCTS	859.40
01.12.2020	8632	SETTLEMENT FUND TRUSTEE	4,800.00
01.12.2020	8632	KNUT SWA MANDERA	360.00
11.12.2020		STARLIT FURNISHERS MAY	6,014.00
11.12.2020		STARLIT FURNISHERS JUNE	6,014.00
16.12.2020	6600	CEASER NYAGA NJERI	11,200.00
16.12.2020	7834	CEASER NYAGA NJERI	4,900.00
29.12.2020	8969	SWA FOREIGN AFFAIRS	180.00
29.12.2020	8970	TRANSNATIONAL TIMES SACCO	5,740.00
29.12.2020	8970	BLUE SHIELD INSURANCE	1,940.00
29.12.2020	8970	AMEDO PRODUCTS	859.40
29.12.2020	8970	SETTLEMENT FUND TRUSTEE	4,800.00
29.12.2020	8970	KNUT SWA MANDERA	360.00
04.02.2021	9110	SWA FOREIGN AFFAIRS	180.00
04.02.2021	9110	ML WELFARE SPORTS	1,580.00
04.02.2021	9109	TRANSNATIONAL TIMES SACCO	5,740.00
04.02.2021	9109	BLUE SHIELD INSURANCE	1,940.00
04.02.2021	9109	AMEDO PRODUCTS	859.40
04.02.2021	9109	SETTLEMENT FUND TRUSTEE	4,800.00
04.02.2021	9109	KNUT SWA MANDERA	360.00
04.02.2021	9109	NCAPO PROVIDENT	3,111.00

04.03.2021	9424	SWA FOREIGN AFFAIRS	180.00
04.03.2021	9424	TRANSNATIONAL TIMES SACCO	5,740.00
04.03.2021	9424	BLUE SHIELD INSURANCE	1,940.00
04.03.2021	9424	AMEDO PRODUCTS	859.40
04.03.2021	9424	SETTLEMENT FUND TRUSTEE	4,800.00
05.03.2021	9423	KNUT SWA MANDERA	360.00
05.03.2021	2	SHIRIKA SACCO	133,120.10
04.05.2021	13589	FOSA SOUTHERN STAR SACCO	37,021.05
04.05.2021	13589	SWA FOREIGN AFFAIRS	180.00
04.05.2021	13588	TRANSNATIONAL TIMES SACCO	5,740.00
04.05.2021	13588	BLUE SHIELD INSURANCE	1,940.00
07.06.2021	13225	LUCY NABWIRE	10,000.00
08.06.2021	13901	MICROMART AFRICA LTD	6,381.00
08.06.2021	13901	SWA FOREIGN AFFAIRS	180.00
08.06.2021	13900	TRANSNATIONAL TIMES SACCO	5,740.00
08.06.2021	13900	BLUE SHIELD INSURANCE	1,940.00
08.06.2021	13900	AMEDO PRODUCTS	859.40
08.06.2021	13900	SETTLEMENT FUND TRUSTEE	4,800.00
08.06.2021	13900	MICROMART AFRICA LTD	243,597.00
08.06.2021	13900	KNUT SWA MANDERA	360.00
11.06.2021	14003	NAIROBI WATER	738,154.65
15.06.2021	13578	PETROL KENYA OIL	48,646.55
15.06.2021	13569	PETROL KENYA OIL	429,926.25
15.06.2021	9964	BROADCASTING & TELECOMMUNICATION	401,163.60
18.06.2021	2780	OFFICER INCHARGE KITALE PRISON	350,000.00
24.06.2021	14004	TERESIA OLOO	30,000.00
24.06.2021	14443	VPALI SERVICES ENTERPRISES	115,474.15
25.06.2021	14255	MICROMART AFRICA LTD	7,425.00
25.06.2021	14255	SWA FOREIGN AFFAIRS	180.00
25.06.2021	14256	TRANSNATIONAL TIMES SACCO	5,740.00
25.06.2021	14256	CIC INSURANCE	135,359.30
25.06.2021	14256	WOODVENTURE KENYA	11,101.70
25.06.2021	14256	AMEDO PRODUCTS	859.40
25.06.2021	14256	PRUDENT CAPITAL LTD	4,433.85
25.06.2021	14256	SETTLEMENT FUND TRUSTEE	4,800.00
25.06.2021	14256	MWALIMU SACCO	16,529.00
25.06.2021	14256	KINGDOM BANK LTD	27,787.00
25.06.2021	14256	ROCKLAND CREDIT SERVICES LTD	536,348.80
25.06.2021	14256	MICROMART AFRICA LTD	232,083.00
25.06.2021	14256	PRISON SPORTS WELFARE ASSOCIATION	850,223.00
25.06.2021	14256	KENYA SOCIETY OF PHYSIOTHERAPY	30.00
25.06.2021	14256	KNUT SWA MANDERA	360.00
25.06.2021	14256	NCAPO PROVIDENT	3,111.00

28.06.2021	14079	EZEKIEL TSELLO	4,000.00
28.06.2021	13783	NAIROBI WATER	14,075.00
28.06.2021	14002	NAIROBI WATER	14,075.00
28.06.2021	13902	LINNER TOO	10,500.00
28.06.2021	13902	STEPHENE RUTO	4,900.00
28.06.2021	14045	MARY OMWOHA	20,000.00
28.06.2021	13973	TIMOTHY NYANGWARA	19,600.00
28.06.2021	9960	TRUE SERVICE INTERNATIONAL	22,112.05
28.06.2021		TAX	387.95
28.06.2021	13670	TELKOM KENYA	23,851.55
28.06.2021		TAX	418.45
28.06.2021	14081	BERNARD KIIO	30,000.00
28.06.2021	9966	MISRI & COMPANY	29,482.75
28.06.2021		TAX	517.25
28.06.2021	14965	SHEPOL LIMITED	29,482.75
28.06.2021		TAX	517.25
28.06.2021	9967	ATOMIKA SUPPLIES	34,396.55
28.06.2021		TAX	603.45
28.06.2021	14960	PRISON INDUSTRIES	32,430.00
28.06.2021	9968	THIRTY FIRST CENTURY	53,068.95
28.06.2021		TAX	931.05
28.06.2021	14998	PRISON INDUSTRIES	35,100.00
28.06.2021	14967	PRISON INDUSTRIES	36,000.00
28.06.2021	14964	PRISON INDUSTRIES	195,000.00
28.06.2021	14973	CROWN DONAR	58,965.50
28.06.2021		TAX	1,034.50
28.06.2021	14465	DELLCOM OFFICE WQUIPMENT	60,236.70
28.06.2021		TAX	1,056.80
28.06.2021	14837	MUKENYA INVESTMENTS	60,518.30
28.06.2021		TAX	1,061.70
28.06.2021	14501	COMMANDANT PSTC	67,500.00
28.06.2021		TAX	1,210.35
28.06.2021	9965	RIORDEN KENYA LTD	68,989.65
28.06.2021		TAX	1,241.40
28.06.2021	9966	DELLCOM OFFICE WQUIPMENT	70,758.60
28.06.2021	9962	PINNACORE PRINTERS	70,758.60
28.06.2021		TAX	1,241.40
28.06.2021	14972	SAWAROMU ENTERPRISE	79,013.80
28.06.2021		TAX	1,386.20
28.06.2021	14828	KENYA POWER AND LIGHTING	84,522.15
28.06.2021		TAX	1,482.85
28.06.2021	14488	DELLCOM OFFICE WQUIPMENT	107,160.00
28.06.2021		TAX	1,880.00

28.06.2021	14971	LIWAMI ENTERPRISES	113,459.50
28.06.2021		TAX	1,990.50
28.06.2021	14962	CROWN DONAR	119,896.55
28.06.2021		TAX	2,103.45
28.06.2021	14958	DRUCE INVESTMENTS	143,482.75
28.06.2021		TAX	2,517.25
28.06.2021	14426	YATIFFA AGENCIES	149,379.30
28.06.2021		TAX	2,620.70
28.06.2021	14951	PINEVILLE INTERNATIONAL	158,125.85
28.06.2021		TAX	2,774.15
28.06.2021	14963	LIWAMI ENTERPRISES	165,103.45
28.06.2021		TAX	2,896.55
28.06.2021	14955	BUSHGATE SAW MILLS	174,537.95
28.06.2021		TAX	3,062.05
28.06.2021	9963	FENDEH ENTERPRISES	182,793.10
28.06.2021		TAX	3,206.90
28.06.2021	14953	WILRAC LOGISTICS	191,637.95
28.06.2021		TAX	3,362.05
28.06.2021	14052	ESTHER LOCHOTO	200,000.00
28.06.2021	14834	PETROL OIL COMPANY	201,614.90
28.06.2021		TAX	3,537.10
28.06.2021	14427	MOIMETT SUPPLIERS	216,206.90
28.06.2021	14966	MUGOIRI INVESTMENT	226,034.50
28.06.2021		TAX	3,965.50
28.06.2021	14713	JERUMWASH ENTERPRISES	227,842.75
28.06.2021		TAX	3,997.25
28.06.2021	9485	ERMAN ENTERPRISES	234,879.30
28.06.2021		TAX	4,120.70
28.06.2021	14969	LESANO ENTERPRISES	245,689.65
28.06.2021		TAX	4,310.35
28.06.2021	14833	MAMANA ENTERPRISES	257,482.75
28.06.2021		TAX	4,517.25
28.06.2021	14964	AZAD AGENCIES	285,000.00
28.06.2021		TAX	5,000.00
28.06.2021	14463	FIRST FIT AUTO	296,896.55
28.06.2021		TAX	5,103.45
28.06.2021	14500	FIRST FIT AUTO	294,827.60
28.06.2021		TAX	5,172.40
28.06.2021	14316	FIRST FIT AUTO	327,750.00
28.06.2021		TAX	5,750.00
28.06.2021	14499	SAMO AGENCIES LTD	274,512.00
28.06.2021		TAX	4,816.00
28.06.2021	14490	SAMO AGENCIES LTD	294,827.60

28.06.2021		TAX	5,172.40
28.06.2021	14201	NAIROBI WATER	1,493,481.00
28.06.2021	14458	NAIROBI WATER	341,585.50
28.06.2021	13240	KENYA POWER AND LIGHTING	341,195.10
28.06.2021		TAX	5,985.90
28.06.2021	14698	SHEPOL LIMITED	379,344.85
28.06.2021		TAX	6,655.15
28.06.2021	13687	KENYA POWER AND LIGHTING	412,308.50
28.06.2021		TAX	7,233.50
28.06.2021	14464	PETROL OIL COMPANY	537,412.70
28.06.2021		TAX	9,428.30
28.06.2021	14835	MALAVA MEGA PROPERTIES	589,640.45
28.06.2021		TAX	10,344.55
28.06.2021	14970	KIPURPUR CO. LTD	621,300.00
28.06.2021		TAX	10,900.00
28.06.2021	14950	MUKENYA INVESTMENTS	855,000.00
28.06.2021		TAX	15,000.00
28.06.2021	14956	KORAI COMPANY LTD	864,827.60
28.06.2021		TAX	15,172.40
28.06.2021	14948	BRANLY ENTERPRISES	884,482.75
28.06.2021		TAX	15,517.25
28.06.2021	14961	MILANA COMPANY	884,482.75
28.06.2021		TAX	15,517.25
28.06.2021	14968	KIWAKA GEN MERCHANTS	904,137.95
28.06.2021		TAX	15,862.05
28.06.2021	14995	BRANLY ENTERPRISES	1,022,068.95
28.06.2021		TAX	17,931.05
28.06.2021	9457	KELDO ENTERPRISE	1,048,645.70
28.06.2021		TAX	18,397.30
28.06.2021	14996	M \$ M AGENCIES	1,241,135.70
28.06.2021		TAX	21,774.30
28.06.2021	14164	THE ATTORNEY GENERAL	1,364,560.00
28.06.2021		OSUGO ISAYA	2,321,763.60
28.06.2021		TAX	
28.06.2021	14947	JECIN ENTERPRISES	2,432,327.60
28.06.2021		TAX	42,672.40
28.06.2021	14997	JECIN ENTERPRISES	2,550,160.35
28.06.2021		TAX	44,739.65
28.06.2021	14524	REGEST VENTURES	6,014.50
28.06.2021		TAX	105.50
28.06.2021	14525	DECKMART GEN SUPPLIES	9,876.70
28.06.2021		TAX	173.30
28.06.2021	9146	TOYOTA KENYA LTD	69,686.45

28.06.2021		TAX	1,222.55
28.06.2021	13766	EASTERN COMTEC	29,630.15
28.06.2021		TAX	519.85
28.06.2021	9180	ROIRDEN K LTD	37,541.40
28.06.2021		TAX	658.60
28.06.2021	14620	BRIGHTEN EYE ENTERPRISES	38,327.60
28.06.2021		TAX	672.40
28.06.2021	14550	PLANKIM ENTERPRISES	42,617.35
28.06.2021		TAX	747.65
28.06.2021	14557	DIPAKA AGENCIES	42,848.30
28.06.2021		TAX	751.70
28.06.2021	13827	KOBA WATERS LTD	49,137.95
28.06.2021		TAX	862.05
28.06.2021	13396	NORAH ATUTI	15,000.00
28.06.2021		TAX	948.30
28.06.2021	14541	PAMUNDE GEN MERCHANTS	54,051.70
28.06.2021	13614	PAUL KIMANI KINGE	48,000.00
28.06.2021	14327	TRICE - MA ENTERPRISE	58,965.50
28.06.2021		TAX	1,034.50
28.06.2021	14558	THIRTY FIRST CENTURY	61,127.60
28.06.2021		TAX	1,072.40
28.06.2021	14556	FODMAX ENTERPRISES	62,896.55
28.06.2021		TAX	1,103.45
28.06.2021	14614	ROXY SERVICES LTD	67,073.30
28.06.2021		TAX	1,176.70
28.06.2021	14559	MISRI & COMPANY	71,250.00
28.06.2021		TAX	1,250.00
28.06.2021	14282	DELLCOM OFFICE WQUIPMENT	71,820.00
28.06.2021		TAX	1,260.00
28.06.2021	14066	MARGARET MWANIKI	85,310.00
28.06.2021	14531	PRISON INDUSTRIES	78,000.00
28.06.2021	14527	PRISON INDUSTRIES	117,000.00
28.06.2021	9157	TRUE SERVICE INTERNATIONAL	78,620.70
28.06.2021		TAX	1,379.30
28.06.2021	9143	PETROL OIL COMPANY	79,151.40
28.06.2021		TAX	1,388.60
28.06.2021	14548	GUNGA SERVICES LTD	83,770.35
28.06.2021		TAX	1,469.65
28.06.2021	14547	ANEDA GEN AGENCIES	86,482.75
28.06.2021		TAX	1,517.25
28.06.2021	9160	THIRTY FIRST CENTURY	96,310.35
28.06.2021		TAX	1,689.65
28.06.2021	14315	ROYAL SAS ENTERPRISES	929,198.30

28.06.2021		TAX	16,301.70
28.06.2021	14544	LISHAREENE ENTERPRISES	99,062.05
28.06.2021		TAX	1,737.95
28.06.2021	14542	KITHUMULA TRADING	106,137.95
28.06.2021		TAX	1,862.05
28.06.2021	14731	KENYA NATIONAL TRADING CO	110,250.00
28.06.2021	14553	FODMAX ENTERPRISES	115,965.50
28.06.2021		TAX	2,034.50
28.06.2021	9156	LIWAMI ENTERPRISES	116,358.60
28.06.2021		TAX	2,041.40
28.06.2021	14554	THIRTY FIRST CENTURY	116,456.90
28.06.2021		TAX	2,043.10
28.06.2021	14155	CROWN DONAR	116,948.30
28.06.2021		TAX	2,051.70
28.06.2021	14546	TRIPPLE THREE VENTURES	122,844.85
28.06.2021		TAX	2,155.15
28.06.2021	14545	GECAM SERVICES	142,500.00
28.06.2021		TAX	2,500.00
28.06.2021	13595	PRISON STC	150,000.00
28.06.2021	14618	TENESTONE CLEANING	151,050.00
28.06.2021		TAX	2,650.00
28.06.2021	14613	TALENT OFFICE SUPPLIES	157,241.40
28.06.2021		TAX	2,758.60
28.06.2021	14055	LYDIA KARIUKI	163,150.00
28.06.2021	14331	URYSIA LTD	169,284.90
28.06.2021		TAX	2,969.90
28.06.2021	14526	PRINA AGENCIES	171,000.00
28.06.2021		TAX	3,000.00
28.06.2021	14561	M \$ M AGENCIES	173,181.70
28.06.2021		TAX	3,038.30
28.06.2021	14585	SKY WARE HOLDINGS	178,370.70
28.06.2021		TAX	3,129.30
28.06.2021	13584	WESTECH SERVICES	194,586.20
28.06.2021		TAX	3,413.80
28.06.2021	9179	SILVER AFRICA	237,900.00
28.06.2021		TAX	4,882.75
28.06.2021	9170	INTERMASS STATIONERIES	278,317.25
28.06.2021	14528	KENYA MEDICAL SUPPLIES	323,334.00
28.06.2021	9148	ARISAN TECHNOLOGIES	290,896.55
28.06.2021		TAX	5,103.45
28.06.2021	14629	NAIROBI WATER	357,459.00
28.06.2021	13583	PRISON STC	384,000.00
28.06.2021	14584	LASKI MARCHANTS	412,758.60

28.06.2021		TAX	7,241.40
28.06.2021	14529	MAXISWORLD ENTERPRISES	491,379.30
28.06.2021	14555	MONOLITH INVESTMENTS	501,206.90
28.06.2021		TAX	8,793.10
28.06.2021	9169	NORTHHOLT ENTERPRISES	700,000.00
28.06.2021		NATION MEDIA GROUP	702,392.25
28.06.2021		TAX	12,322.75
28.06.2021	14615	CASSIE GEN TRADERS	809,301.70
28.06.2021		TAX	14,198.30
28.06.2021	14532	MILANA COMPANY	3,051,465.50
28.06.2021		TAX	53,534.50
28.06.2021	13741	PRISON INDUSTRIES	3,133,746.00
28.06.2021	14480	WILSON MUKUNA OMULANGA (AG)	665,317.00
28.06.2021	14853	JECIN ENTERPRISES	9,286,086.20
28.06.2021		TAX	162,913.80
28.06.2021	14293	TELEPOSTA PENSION SCHEME	2,247,190.10
28.06.2021		TAX	39,424.40
28.06.2021	14330	KENSWARA AGENCIES	142,500.00
28.06.2021		TAX	2,500.00
28.06.2021	14325	MPEBER ENTERPRISES	42,750.00
28.06.2021		TAX	750.00
28.06.2021	14425	GUNGA SERVICES LTD	68,594.55
28.06.2021		TAX	1,203.45
28.06.2021	14324	MWANDANJE ENTERPRISES	236,746.55
28.06.2021		TAX	4,153.45
28.06.2021	14332	MONOLITH INVESTMENTS	150,362.05
28.06.2021		TAX	2,637.95
28.06.2021	14318	LIZGAB VENTURES	53,068.95
28.06.2021		TAX	931.05
28.06.2021	14317	JAMEL ENTERPRISES	188,689.65
28.06.2021		TAX	3,310.35
28.06.2021	14314	SPARTA AUTO SERVICES	117,144.85
28.06.2021		TAX	2,055.15
28.06.2021	14323	PRITT KENYA BUILDING	26,534.50
28.06.2021		TAX	465.50
28.06.2021	14322	HAILOW TRADING CO.	35,379.30
28.06.2021		TAX	620.70
28.06.2021	14333	MONOLITH INVESTMENTS	300,724.15
28.06.2021		TAX	3,275.85
28.06.2021	14075	KENYA INSTITUTE OF CURRICULUM	111,444.85
28.06.2021		TAX	1,955.15
28.06.2021	14149	STIMAL OFFICE SUPPLIES	66,827.60
28.06.2021		TAX	1,127.40

28.06.2021	13785	KABRO ENTERPRISES	165,103.45
28.06.2021		TAX	2,896.55
28.06.2021	13789	DELLCOM OFFICE WQUIPMENT	18,446.40
28.06.2021		TAX	323.60
28.06.2021	13669	POSTAL CORPORATION K	172,760.00
28.06.2021	13685	POSTAL CORPORATION K	9,287.05
28.06.2021		TAX	162.95
28.06.2021	13688	KENYA POWER AND LIGHTING	20,207.50
28.06.2021		TAX	354.50
28.06.2021		LILIANI KALUKI	47,270.00
28.06.2021	14397	HUMPHREY ABOK	30,000.00
28.06.2021	13801	TENESTONE CLEANING	151,050.00
28.06.2021		TAX	2,650.00
28.06.2021	10239	JAVALINK INTERNATIONAL	4,176,724.15
28.06.2021		TAX	73,275.85
28.06.2021	9062	SILVER AFRICA	103,320.00
28.06.2021	9067	JEPCO SERVICES	133,663.85
28.06.2021		TAX	2,345.00
28.06.2021	9055	ISUZU EAST AFRICA	262,687.45
28.06.2021		TAX	4,608.55
28.06.2021	9066	JEPCO SERVICES	400,991.65
28.06.2021		TAX	7,034.95
28.06.2021	9056	TENESTONE CLEANING	527,033.80
28.06.2021		TAX	9,246.20
28.06.2021	10261	MORNING SIDE	25,060.35
28.06.2021		TAX	439.65
28.06.2021	10259	EVERBEST SUPPLIES	104,172.40
28.06.2021		TAX	1,827.60
28.06.2021	10280	ASSOCIATION OF GVT LIBRARIANS	50,000.00
28.06.2021	10263	LYLOB ENTERPRISES	33,905.15
28.06.2021		TAX	594.85
28.06.2021	9969	TRICE - MA ENTERPRISE	165,103.45
28.06.2021		TAX	2,896.55
28.06.2021	9970	LIWAMI ENTERPRISES	102,206.90
28.06.2021		TAX	1,793.10
28.06.2021	9972	ARISAN TECHNOLOGIES	35,379.30
28.06.2021		TAX	620.70
28.06.2021	9973	ROBERICK ENTERPRISES	22,603.45
28.06.2021		TAX	396.55
28.06.2021	9971	TALENT OFFICE SUPPLIES	35,379.30
28.06.2021		TAX	620.70
28.06.2021	10262	ROSE CAPITAL INVESTMENT	71,250.00
28.06.2021		TAX	1,250.00

28.06.2021	14476	AGNES	30,000.00
28.06.2021	14539	CHARLES MWANGANGI	50,000.00
28.06.2021	14540	LUCY NJOKI	50,000.00
28.06.2021	14514	JAMO AGENCIES	294,827.60
28.06.2021		TAX	5,172.40
28.06.2021	14023	BENSON MAKORI	4,500.00
28.06.2021	14063	NANCY WANJOHI	12,000.00
28.06.2021	14025	GICHERU KAMORE	20,000.00
28.06.2021	14062	ISAAC CHERUTOI	24,750.00
28.06.2021	14172	DARIA NYABUTO	29,980.00
28.06.2021	14024	BERNARD K BETT	35,350.00
28.06.2021	14157	PAUL KIMANI KINGE	66,140.00
28.06.2021	13909	PETER OKOLLA	152,320.00
28.06.2021	14088	JOHN K KOECH	149,990.00
28.06.2021	14473	C G MUTEMBEI	199,295.00
28.06.2021	14823	EZEKIEL TSELLO	4,000.00
28.06.2021	14825	SARAH MANYANGI	10,000.00
28.06.2021	14822	SUSAN KASEYI NYANGAGA	10,000.00
28.06.2021	14821	ZILPAH OMARI	10,000.00
28.06.2021	14723	KENNEDY ODHIAMBO	10,000.00
28.06.2021	14824	BONFACE OMONDI	12,000.00
28.06.2021	14735	SAMMY KIMUTAI	18,000.00
28.06.2021	14724	MARY WANJIKU CHEGE	20,000.00
28.06.2021	14643	BENJAMIN MBEBE	80,000.00
28.06.2021	14633	SIMON O GOMA	50,000.00
28.06.2021	14820	LUCIA W KINGOO	22,000.00
28.06.2021	14640	NANCY WAIRIMU WANJOHI	90,000.00
28.06.2021	14816	FRANCIS MWAURA	129,940.00
28.06.2021	13370	WINFRED MUTISYA	155,948.30
28.06.2021	13323	PAMELA ONYANGO	97,140.00
28.06.2021	13613	ZACHARIA MAVOKO	30,000.00
28.06.2021	9150	HUGLER GENERAL SUPPLIES	53,068.95
28.06.2021		TAX	931.05
28.06.2021	14319	STIMAL OFFICE SUPPLIES	167,068.95
28.06.2021		TAX	2,931.05
28.06.2021	14321	PHACOCHEE LTD	142,500.00
28.06.2021		TAX	2,500.00
28.06.2021	14320	RUESAY ENTERPRISES	83,043.10
28.06.2021		TAX	1,456.90
28.06.2021	14336	MARGARET MWANIKI	39,989.00
28.06.2021	14328	VEPALI SERVICES	28,500.00
28.06.2021		TAX	500.00
28.06.2021	14181	EVERLINE MAINA (ELDORET)	61,411.40

28.06.2021		KRA	12,351.60
28.06.2021		NHIF	1,076.70
28.06.2021	14487	PSTC RUIRU	52,500.00
28.06.2021	13676	JOYCE WANGARE MUGO	67,428.70
28.06.2021		KRA	11,703.65
28.06.2021		NHIF	2,000.00
28.06.2021	14513	SAMO AGENCIES LTD	451,041.00
28.06.2021		TAX	7,913.00
28.06.2021	14533	PETROL OIL COMPANY	6,517,270.90
28.06.2021		TAX	114,338.10
28.06.2021	14623	OFFICER IN CHARGE SHIMOLA TEWA MAX	3,086,856.00
28.06.2021	14624	OFFICER IN CHARGE RUIRU	4,000,000.00
28.06.2021	14591	DARIS GITHUA	113,000.00
28.06.2021	14593	PAUL OJWANG	113,000.00
28.06.2021	14592	MAURICE OGOSSO	113,000.00
28.06.2021	14594	KIPROTICH AYABEI	143,400.00
28.06.2021	14595	CAROLINE ATIENO	93,400.00
28.06.2021	13590	AYABEI KIPROTICH	44,800.00
28.06.2021	13590	ALFRED MUTHAMA	44,800.00
28.06.2021	13590	ELIUD KARURU	25,200.00
28.06.2021	14104	SAMUEL WAHOME	15,463.00
28.06.2021	14104	FLORAH ANGANA	15,463.00
28.06.2021	14104	ALICE TIMONA	15,463.00
28.06.2021	14104	GODWIN ECHESA	15,463.00
28.06.2021	14104	ELIZABETH AKINYI	15,463.00
28.06.2021	14104	RODGERS KADIMA	13,132.00
28.06.2021	14104	JOHN KINYUA	13,132.00
28.06.2021	14104	MARY KAMAU	13,132.00
28.06.2021	14104	DANICE NJOROGE	12,999.00
28.06.2021	14104	VIRGINIA WAIGANJO	12,621.00
28.06.2021	14104	MAURINE KAGENDO	12,621.00
28.06.2021	14104	PETER KITHOME	12,621.00
28.06.2021	14104	TEDDY CHALINGA	12,621.00
28.06.2021	14104	JUMA NAFTALLY	12,621.00
28.06.2021	14104	BRENDA ODIPO	12,621.00
28.06.2021	14104	IGNATIUS WEKESA	12,621.00
28.06.2021	14104	JACKLINE MORAA	12,621.00
28.06.2021	14104	PENINNAH ANYANGO	12,621.00
28.06.2021	14104	NANCY KAWIRA	12,621.00
28.06.2021	14104	FAITH MUKOMUNENE	11,620.00
28.06.2021	14104	SERONI C LYDIA	11,144.00
28.06.2021	14104	GILGANI T KOSGEI	11,144.00
28.06.2021	14104	WILLIS OKELLO	11,144.00

28.06.2021	14104	MERCY GITONGA	8,337.00
28.06.2021	6309	RICHARD KIRUNDI	22,050.00
28.06.2021	6309	JOSEPH MBOGO	26,460.00
28.06.2021	6309	PAUL MUTEGI	26,460.00
28.06.2021	6309	THOMAS KILEE	26,460.00
28.06.2021	6309	SIMON ATEBA	22,050.00
28.06.2021	6309	THANGATE WAIRIMU	22,050.00
28.06.2021	6309	PETER NJOROGE	22,050.00
28.06.2021	6309	KIMATHI MUGAMBI	17,640.00
28.06.2021	6309	JAPHETH ATITO	17,640.00
28.06.2021	6309	LEONERD BETT	17,640.00
28.06.2021	6309	STEPHEN MBASU	22,050.00
28.06.2021	6309	GOEOFFREY ROTICH	17,640.00
28.06.2021	6309	BETT KIBWAGE	17,640.00
28.06.2021	6309	MARY CHEGE	17,640.00
28.06.2021	6309	SAMMY KIMUTAI	10,290.00
28.06.2021	6309	JULIUS KEMOSI	10,290.00
28.06.2021	6309	FRANCIS MACHARIA	10,290.00
28.06.2021	6309	ALEXANDAR CHERUIYOT	10,290.00
28.06.2021	14102	MARY MBAU	75,600.00
28.06.2021	14102	JAMES NYABOCHOA	75,600.00
28.06.2021	14102	LINNER TOO	63,000.00
28.06.2021	14102	TABITHA OUYA	63,000.00
28.06.2021	14102	HASSAN ABDI	63,000.00
28.06.2021	14102	ANGUS MASORO	63,000.00
28.06.2021	14102	GEORGE MAINA	63,000.00
28.06.2021	14102	BOCHARE OMARIBA	63,000.00
28.06.2021	14102	ANNETE OMWOYO	63,000.00
28.06.2021	14102	PAMELA MASESE	63,000.00
28.06.2021	14102	JOSHUA WARUI	63,000.00
28.06.2021	14102	SAMUEL LOVONI	50,400.00
28.06.2021	14102	CHARLES OTIENO	50,400.00
28.06.2021	14102	AYABEI KIPROTICH	50,400.00
28.06.2021	14102	CAROLINE ATIENO	50,400.00
28.06.2021	14102	CHRISSEY OMWOGA	50,400.00
28.06.2021	14102	LUCY ROMA	50,400.00
28.06.2021	14102	HANNAHNGIGI	50,400.00
28.06.2021	14102	MARY WANJIKU CHEGE	50,400.00
28.06.2021	14102	BAPTISTA MUTURA	50,400.00
28.06.2021	14102	RACHEAL KIPSESEM RAE	29,400.00
28.06.2021	14102	SAMMY KIMUTAI	29,400.00
28.06.2021	14102	STELLA NAKWANJA	29,400.00
28.06.2021	14102	LENOX MBURA	29,400.00

28.06.2021	14102	SAMUEL NDEGE	29,400.00
28.06.2021	14102	STEVEN RUTO	29,400.00
28.06.2021	14102	PS CORRECTIONAL CASH WITHDRAW	2,500,000.00
29.06.2021		TAX	3,793.10
29.06.2021		TAX	8,620.70
29.06.2021	14630	JULIA ASANGO	4,000.00
29.06.2021	14597	JAMES NYABOCHOA	12,180.00
29.06.2021	15083	KENYA POWER AND LIGHTING	1,515,370.55
29.06.2021		TAX	26,585.45
29.06.2021	15075	TELKOM KENYA	21,868.45
29.06.2021		TAX	383.65
29.06.2021	15085	TELKOM KENYA	3,680.65
29.06.2021		TAX	64.55
29.06.2021	15079	TELKOM KENYA	3,243.60
29.06.2021		TAX	56.90
29.06.2021	15078	TELKOM KENYA	6,445.40
29.06.2021		TAX	113.10
29.06.2021	15076	TELKOM KENYA	3,680.65
29.06.2021		TAX	64.55
29.06.2021	15086	KENYA POWER AND LIGHTING	147,413.80
29.06.2021		TAX	2,586.20
29.06.2021	15087	KENYA POWER AND LIGHTING	98,275.85
29.06.2021		TAX	1,724.15
29.06.2021	13968	RYCE EAST AFRICA	19,380.00
29.06.2021		TAX	340.00
29.06.2021	13784	FIRST FIT AUTO	167,462.05
29.06.2021		TAX	2,937.95
29.06.2021	14326	TENESTONE CLEANING	151,050.00
29.06.2021		TAX	2,650.00
29.06.2021	13735	PATRICK MUTINDA	3,901.20
29.06.2021	13829	SAMO AGENCIES LTD	264,081.00
29.06.2021		TAX	4,633.00
29.06.2021	13736	PAYE CICIALIA NDUNGU	30,818.40
29.06.2021		CECILIA NDUNGU	110,235.60
29.06.2021	14612	MISRI & COMPANY	282,051.70
29.06.2021		TAX	4,948.30
29.06.2021	14616	PINAMU ENTERPRISES	377,615.15
29.06.2021		TAX	6,624.85
29.06.2021	14059	BUSHGATE SAW MILLS	518,896.55
29.06.2021		TAX	9,103.45
29.06.2021	9149	FENDULE ENTERPRISE	39,310.35
29.06.2021		TAX	689.65
29.06.2021	14182	CHEMTANY EZEKIEL KIPLANGAT	23,449.10

29.06.2021		KRA	3,611.60
29.06.2021		NHIF	361.20
29.06.2021		WCPS	245.50
29.06.2021	13417	FIRST FIT AUTO	66,120.00
29.06.2021		TAX	1,160.00
29.06.2021	13576	DELLCOM OFFICE WQUIPMENT	81,648.55
29.06.2021		TAX	1,432.45
29.06.2021	13577	JEPCO SERVICES	111,543.10
29.06.2021		TAX	1,956.90
29.06.2021	10087	DELLCOM OFFICE WQUIPMENT	105,061.30
29.06.2021		TAX	1,843.20
29.06.2021	14486	MISRI & COMPANY	32,603.00
29.06.2021		TAX	572.00
29.06.2021	14917	SHEPOL LIMITED	316,448.30
29.06.2021		TAX	5,551.70
29.06.2021	14927	MILLAN COMPANY LTD	5,443,500.00
29.06.2021		TAX	95,500.00
29.06.2021	14845	MUKENYA INVESTMENTS	1,695,258.60
29.06.2021		TAX	29,741.40
29.06.2021	14918	MUGOIRI INVESTMENT	1,417,137.95
29.06.2021		TAX	14,862.05
29.06.2021	14847	KIWAKA GEN MERCHANTS	1,356,206.90
29.06.2021		TAX	23,793.10
29.06.2021	14846	ARHAJI COMPANY LTD	687,931.05
29.06.2021		TAX	12,068.95
29.06.2021	14921	PETROL OIL COMPANY	393,103.45
29.06.2021		TAX	6,896.55
29.06.2021	14848	JOMCA ENTERPRISES	245,689.65
29.06.2021		TAX	4,310.35
29.06.2021	14916	JUMBO COMMODITIES	233,896.55
29.06.2021		TAX	4,103.45
29.06.2021	14915	JOMCA ENTERPRISES	147,413.80
29.06.2021		TAX	2,586.20
29.06.2021	14926	NAZYNEY ENTERPRISES	63,879.30
29.06.2021		TAX	1,120.70
29.06.2021	14924	AUMACO ENTERPRISES LTD	28,500.00
29.06.2021		TAX	500.00
29.06.2021	14129	KENYA PIPELINE COMPANY	1,146,289.65
29.06.2021		TAX	20,110.35
29.06.2021	13984	MOMBASA D/CAMP	4,835,915.00
29.06.2021	B001180	SHIMO MAIN	32,073,943.00
29.06.2021	B001151	SHIMO MEDIUM	6,081,567.00
29.06.2021	B001213	SHIMO WOMEN	2,668,968.00

29.06.2021	B001173	KWALE MAIN	8,020,357.00
29.06.2021	B001492	KWALE WOMEN	473,820.00
29.06.2021	B001491	KILIFI	4,214,204.00
29.06.2021	B001205	KALOLENI PRISON	2,746,893.00
29.06.2021	B001214	MALINDI MAIN	17,169,761.00
29.06.2021	B001485	MALINDI WOMEN	1,155,283.00
29.06.2021	B001484	HOLA	2,488,749.00
29.06.2021	B0011711	HINDI	4,016,430.00
29.06.2021	B001483	TAVETA REMAND	3,273,796.00
29.06.2021	B001210	WUNDANYI	2,879,381.00
29.06.2021	B001154	WUNDANYI WOMEN	701,049.00
29.06.2021	B001480	VOI REMAND	4,071,611.00
29.06.2021	B001177	MANYANI	20,040,383.00
29.06.2021	B001179	GARISSA MEDIUM	2,854,188.00
29.06.2021	B001172	GARISSA MAIN	7,097,815.00
29.06.2021	B001215	GARISSA WOMEN	738,318.00
29.06.2021	B001478	WAJIR	2,157,540.00
29.06.2021	B001477	MANDERA	3,117,524.00
29.06.2021	B001457	MOYALE	2,662,631.00
29.06.2021	B001456	MARSABIT	2,894,980.00
29.06.2021	B001455	ISIOLO	6,196,035.00
29.06.2021	B001476	MERU MAIN	18,438,415.00
29.06.2021	B001204	MERU WOMEN	3,540,601.00
29.06.2021	B001474	URUKU	6,692,919.00
29.06.2021	B001473	KANGETA	13,168,704.00
29.06.2021	B001472	CHUKA	5,150,730.00
29.06.2021	B001471	MAARA	83,559.00
29.06.2021	B001470	MARIMANTI	2,366,515.00
29.06.2021	B001466	EMBU WOMEN	2,817,878.00
29.06.2021	B001467	EMBU MAIN	23,288,495.00
29.06.2021	B001454	KITUI MAIN	10,820,618.00
29.06.2021	B001453	KITUI WOMEN	1,325,781.00
29.06.2021	B001452	MUTOMO	2,231,913.00
29.06.2021	B001451	MWINGI	4,665,595.00
29.06.2021	B001166	MWINGI WOMEN	527,036.00
29.06.2021	B001461	MACHAKOS MAIN	16,096,213.00
29.06.2021	B001209	MACHAKOS WOMEN	2,075,474.00
29.06.2021	B001460	YATTA	2,913,460.00
29.06.2021	B001208	MAKUENI	9,349,278.00
29.06.2021	B001458	MAKUENI REMAND	3,530,601.00
29.06.2021	B001165	MAKUENI WOMEN	813,774.00
29.06.2021	B001080	NYANDARUA	2,735,771.00
29.06.2021	B001079	NYANDARUA MAIN	12,918,197.00

29.06.2021	B001081	NYANDARUA WOMEN	961,179.00
29.06.2021	B001178	NYERI MAIN	24,349,188.00
29.06.2021	B001100	NYERI MEDIUM	5,809,420.00
29.06.2021	B001095	NYERI WOMEN	1,438,672.00
29.06.2021	B001094	KERUGOYA	10,099,590.00
29.06.2021	B001096	MWEA	10,081,744.00
29.06.2021	B001093	MURANGA MAIN	10,728,445.00
29.06.2021	B001203	MURANGA WOMEN	1,381,635.00
29.06.2021	B001091	MARANJAU	3,965,104.00
29.06.2021	B001090	KIAMBU	6,432,022.00
29.06.2021	B001089	THIKA MAIN	13,856,532.00
29.06.2021	B001088	THIKA WOMEN	1,617,938.00
29.06.2021	B001085	RUIRU	6,851,452.00
29.06.2021	B001077	LODWAR MAIN	10,931,528.00
29.06.2021	B001158	LODWAR WOMEN	982,966.00
29.06.2021	B001078	KAPENGURIA	5,307,794.00
29.06.2021	B001076	MARALAL	2,796,879.00
29.06.2021	B001075	KITALE MAIN	19,585,318.00
29.06.2021	B001207	KITALE ANNEX	2,913,638.00
29.06.2021	B001073	KITALE MEDIUM	2,892,549.00
29.06.2021	B001071	KITALE WOMEN	2,908,291.00
29.06.2021	B001070	ELDOROT MAIN	25,792,040.00
29.06.2021	B001067	ELDOROT WOMEN	4,002,529.00
29.06.2021	B001066	NGERIA	8,863,483.00
29.06.2021	B001065	TAMBACH	3,428,675.00
29.06.2021	B001064	KAPSABET	7,449,477.00
29.06.2021	B001063	KABARNET	3,854,314.00
29.06.2021	B001062	ELDAMA RAVINE	2,499,787.00
29.06.2021	B001061	RUMURUTI	5,469,904.00
29.06.2021	B001060	NANYUKI MAIN	10,763,240.00
29.06.2021	B001156	NANYUKI WOMEN	1,099,849.00
29.06.2021	B001059	NAKURU MAIN	29,052,196.00
29.06.2021	B001058	NAKURU WOMEN	3,714,938.00
29.06.2021	B001181	NAIVASHA MAIN	40,880,336.00
29.06.2021	B001057	NAIVASHA MEDIUM	10,214,423.00
29.06.2021	B001211	NAIVASHA WOMEN	1,319,154.00
29.06.2021	B001053	NAROK MAIN	9,187,475.00
29.06.2021	B001155	NAROK WOMEN	524,993.00
29.06.2021	B001052	KILGORIS	5,182,091.00
29.06.2021	B001051	KITENGELA	13,009,528.00
29.06.2021	B001250	KAJIADO	5,357,758.00
29.06.2021	B001157	KAJIADO WOMEN	674,168.00
29.06.2021	B001244	LOITOKITOK	1,508,579.00

29.06.2021	B001249	KERICHO MAIN	9,709,287.00
29.06.2021	B001248	KERICHO MEDIUM	9,035,178.00
29.06.2021	B001247	KERICHO WOMEN	3,921,609.00
29.06.2021	B001246	BOMET	3,318,307.00
29.06.2021	B001845	SOTIK	1,931,387.00
29.06.2021	B001064	KAPSABET	7,449,477.00
29.06.2021	B001243	KAKAMEGA MAIN	18,387,797.00
29.06.2021	B001241	KAKAMEGA WOMEN	1,771,691.00
29.06.2021	B001242	SHIKUSA FARM	7,601,010.00
29.06.2021	B001240	VIHIGA	1,095,492.00
29.06.2021	B001239	BUNGOMA MAIN	13,384,224.00
29.06.2021	B001153	BUNGOMA WOMEN	1,517,693.00
29.06.2021	B001238	BUSIA MAIN	10,252,638.00
29.06.2021	B001237	BUSIA WOMEN	1,149,689.00
29.06.2021	B001217	SIAYA	7,174,120.00
29.06.2021	B001176	KIBOS MAIN	17,795,048.00
29.06.2021	B001235	KIBOS MEDIUM	6,238,509.00
29.06.2021	B001179	KISUMU MAIN	38,164,140.00
29.06.2021	B001206	KISUMU MEDIUM	7,635,614.00
29.06.2021	B001232	KISUMU WOMEN	2,288,053.00
29.06.2021	B001231	HOMABAY MAIN	9,185,119.00
29.06.2021	B001161	HOMABAY WOMEN	666,118.00
29.06.2021	B001230	RACHUONYO	1,272,358.00
29.06.2021	B001229	MIGORI MAIN	8,355,051.00
29.06.2021	B001228	MIGORI WOMEN	279,537.00
29.06.2021	B001227	KEHANCHA	1,355,937.00
29.06.2021	B001226	KISII MAIN	19,352,758.00
29.06.2021	B001224	KISII WOMEN	3,360,191.00
29.06.2021	B001218	NYAMIRA	60,094.00
29.06.2021	B001186	SHIMO BI	6,642,241.00
29.06.2021	B001222	SHIKUSA BI	6,760,773.00
29.06.2021	B001196	RUIRU	26,128,518.00
29.06.2021	B001197	RUIRU	3,293,519.00
29.06.2021	B001195	COAST	494,192.00
29.06.2021	B001194	NORTH EASTERN	382,038.00
29.06.2021	B001193	EASTERN	382,038.00
29.06.2021	B001192	CENTRAL	421,557.00
29.06.2021	B001191	RIFTVALLEY	616,748.00
29.06.2021	B001189	WESTERN	357,226.00
29.06.2021	B001168	NYANZA	280,862.00
29.06.2021	13320	ROBERICK ENTERPRISES	141,517.25
29.06.2021		TAX	2,482.75
29.06.2021	13310	DECRO EAST AFRICA LTD	640,307.55

29.06.2021		TAX	11,233.45
29.06.2021	13278	TOYOTA KENYA LTD	54,811.40
29.06.2021		TAX	961.60
29.06.2021	13314	NATIONAL OIL CORPORATION	2,456,896.55
29.06.2021		TAX	43,103.45
29.06.2021		KIMOSOP SYLVIA	51,666.50
29.06.2021	15004	AKITECH GENERAL	7,518.10
29.06.2021		TAX	131.90
29.06.2021	14852	KIMGEN SUPPLIERS	6,676,862.05
29.06.2021		TAX	117,137.95
29.06.2021	14983	PEARL SPACE	107,395.85
29.06.2021		TAX	1,884.15
29.06.2021	14975	VEPALI SERVICES	230,948.30
29.06.2021		TAX	4,051.70
29.06.2021	14928	MILLAN COMPANY LTD	245,931.05
29.06.2021		TAX	6,068.95
29.06.2021	15012	BLACKWOOD LTD	609,850.85
29.06.2021		TAX	10,699.15
29.06.2021	15042	DIANAMUT GENERAL	555,081.70
29.06.2021		TAX	9,738.30
29.06.2021	14831	KEMSA	81,151.00
29.06.2021	14329	DANINCI INTERNATIONAL	270,258.60
29.06.2021		TAX	4,741.40
29.06.2021	14897	KABIERO INVESTMENT	229,474.15
29.06.2021		TAX	4,025.85
29.06.2021	14729	JECIN ENTERPRISES	118,913.80
29.06.2021		TAX	2,086.20
29.06.2021	124851	MUGOIRI INVESTMENT	786,206.90
29.06.2021		TAX	13,793.10
29.06.2021	14530	KENBIL INVESTMENT	884,482.75
29.06.2021		TAX	15,517.25
29.06.2021	14849	MILKAH TRADING LTD	2,520,775.85
29.06.2021		TAX	44,224.15
29.06.2021	8656	YUSUF IBRAHIM	31,500.00
29.06.2021	8656	DR MK OSORO	31,500.00
29.06.2021	8656	BERNARD MOTIERI	25,200.00
29.06.2021	8656	MK MUTISYA	21,000.00
29.06.2021	8656	DENNIS ORINA	21,000.00
29.06.2021	8656	MAUREEN ONYANGO	21,000.00
29.06.2021	8656	CAROLYNE NJERU	21,000.00
29.06.2021	8656	WISLEY TERER	12,600.00
29.06.2021	8656	EKITALE SYLVESTER	12,600.00
29.06.2021	8656	LYDIA GIKUNJU	21,000.00

29.06.2021	8656	DANIEL NJOROGE	12,600.00
29.06.2021	8656	M DZEMBE	12,600.00
29.06.2021	8656	SHADRACK NASUBA	12,600.00
29.06.2021	8656	ISAAC NJIRU	21,000.00
29.06.2021	8656	WILFRED AMOLO	31,500.00
29.06.2021	9307	JACKTON A KISIVULI	84,000.00
29.06.2021	9307	JOSEPHENE MWANZA	67,200.00
29.06.2021	9307	NICKSON BWIRE OJIAMBO	37,800.00
29.06.2021	9307	EUNICE WANDERA	67,200.00
29.06.2021	9307	CHARLES ISIALO	84,000.00
29.06.2021	9307	JULIE MIRINGU	50,400.00
29.06.2021	9307	BONFACE MAKORI	29,400.00
29.06.2021	9307	TRIZA NJIRU	29,400.00
29.06.2021	9307	FATUMA IBRAHIM	29,400.00
29.06.2021	9307	JACKLINE KIOKO MBATIA	29,400.00
29.06.2021	9307	LIMO FREDRICK KIMUTAI	29,400.00
29.06.2021	13335	LINNER TOO	42,000.00
29.06.2021	13335	JULIUS MUSAU MUKALA	42,000.00
29.06.2021	13335	AYUB AMBANI	42,000.00
29.06.2021	13335	HELLEN KINUTHIA	35,000.00
29.06.2021	13335	SAMUEL K MICHU	35,000.00
29.06.2021	13335	RODGERS NYABUTO	35,000.00
29.06.2021	13335	STEPHENE HICHUI	35,000.00
29.06.2021	13335	KURIA MWANGI	35,000.00
29.06.2021	13335	MARY OMWOHA	35,000.00
29.06.2021	13335	HUDSON OTWERE	35,000.00
29.06.2021	13335	BEATRICE THUO	35,000.00
29.06.2021	13335	JACLIN NYAKUNDI	35,000.00
29.06.2021	13335	GLADYS MONGAREH	35,000.00
29.06.2021	13335	NANCY WANJOHI	35,000.00
29.06.2021	13335	PATRICK MIGWI	21,000.00
29.06.2021	13335	ROSE MURUGAMI	21,000.00
29.06.2021	13335	ESTHER WARUINGE	21,000.00
29.06.2021	13335	EMMANUEL MWAKAI	21,000.00
29.06.2021	13335	JOHN MUTHENGI	21,000.00
29.06.2021	13335	JANE MBOYA	21,000.00
29.06.2021	13335	SAMUEL NDEGE	21,000.00
29.06.2021	13335	BENSON NGILA	21,000.00
29.06.2021	13335	DAVID MWANGI	35,000.00
29.06.2021	13620	JANE MWANGI	12,000.00
29.06.2021	13620	EUNICE TUMUTI	12,000.00
29.06.2021	13620	RAPHAEL TURUNGA	12,000.00
29.06.2021	13620	SAMMY KIMUTAI	12,000.00

29.06.2021	13620	ROBERT KATANA	12,000.00
29.06.2021	13620	MERCY GITONGA	12,000.00
29.06.2021	13620	BONFACE OMONDI	12,000.00
29.06.2021	13620	MAGDALINE MUTURI	12,000.00
29.06.2021	13620	JULIUS KEMOSI	12,000.00
29.06.2021	13620	JANE MBOYA	12,000.00
29.06.2021	13620	SUSAN KASEYI NYANGAGA	12,000.00
29.06.2021	13620	JULIA ASANGO	12,000.00
29.06.2021	13620	NORAH N M	12,000.00
29.06.2021	13620	BERNARD KIIO	12,000.00
29.06.2021	13620	EZEKIEL M TSAHLO	12,000.00
29.06.2021	13620	NANCY MAKHOKA	12,000.00
29.06.2021	13620	ABDULAH RAMA	12,000.00
29.06.2021	13620	AMOS KWISEN	12,000.00
29.06.2021	13620	JULIUS USYU	12,000.00
29.06.2021	13620	SUSAN KARANJA	12,000.00
29.06.2021	13620	JONAH WACHIRA	12,000.00
29.06.2021	13620	BENSON NGILA	12,000.00
29.06.2021	13620	FRANCIS MACHARIA	12,000.00
29.06.2021	13620	STEPHENE RUTO	12,000.00
29.06.2021	13620	ELIUD KARURU	12,000.00
29.06.2021	13620	REUBEN SLOLU	12,000.00
29.06.2021	13620	BONFACE KARANJA	12,000.00
29.06.2021	13620	FRANCIS MIANO	12,000.00
29.06.2021	13620	ISAAC OMONDI	12,000.00
29.06.2021	13620	GODFREY WERA	12,000.00
29.06.2021	13620	SAMUEL NDEGE	12,000.00
29.06.2021	13620	ANTONY NDUVA	12,000.00
29.06.2021	13620	DANIEL NJOROGE	12,000.00
29.06.2021	13620	TIMOTHY NYANGWARA	12,000.00
29.06.2021	13620	CHERUIOT BETT	12,000.00
29.06.2021	13620	JAMAL BULLE	12,000.00
29.06.2021	13620	ISMAIL SALIM	12,000.00
29.06.2021	13620	JOHANNES MURUMBA	12,000.00
29.06.2021	13620	MARY NJOKI	12,000.00
29.06.2021	13620	PATRICK MWANGI	12,000.00
29.06.2021	13620	RODGERS KADIMA	12,000.00
29.06.2021	13620	MAURINE KAGENDO	12,000.00
29.06.2021	13620	JEREMIAH NDEMWA	12,000.00
29.06.2021	13620	ALICE TIMONA	12,000.00
29.06.2021	13620	FAITH MUCHENGI	12,000.00
29.06.2021	13620	PETER MUTINDA	12,000.00
29.06.2021	13620	VERULICA MUTISYA	12,000.00

29.06.2021	13620	IGNATIUS WEKESA	12,000.00
29.06.2021	13620	FLORA JOAN ANGAMA	12,000.00
29.06.2021	13620	JOHN KINYUA	12,000.00
29.06.2021	13620	SAMUEL WAHOME	12,000.00
29.06.2021	13620	NAFTALI JUMA	12,000.00
29.06.2021	13620	VICTORINE AJOW	12,000.00
29.06.2021	13620	JACKLINE MURAGE	12,000.00
29.06.2021	13620	JEDIDAH WANGECI	12,000.00
29.06.2021	13620	CHRISTINE SOME	12,000.00
29.06.2021	13620	MARTIN MUKHWANA	12,000.00
29.06.2021	13620	PENNINER OTIENO	12,000.00
29.06.2021	13620	NANCY KAWIRA	12,000.00
29.06.2021	13620	JAMES WAMBUA	12,000.00
29.06.2021	13620	TEDDY LEWIS CHALINGA	12,000.00
29.06.2021	13620	RAPHAEL MWANZIA	12,000.00
29.06.2021	13620	DAVID KIBET	12,000.00
29.06.2021	8960	PAMELA MASESE	52,500.00
29.06.2021	8960	SHADRACK KAVUTAI	52,500.00
29.06.2021	8960	RICHARD KIRUNDI	52,500.00
29.06.2021	8960	JOSEPH MUTEVESI	63,000.00
29.06.2021	8960	JAMES NYABOCHOA	63,000.00
29.06.2021	8960	GOEOFREY ROTICH	42,000.00
29.06.2021	8960	KENNEDY AYABEI	42,000.00
29.06.2021	8960	GRACE MUGOI	52,500.00
29.06.2021	8960	JOHN AGWANDA	42,000.00
29.06.2021	8960	SAMUEL WAITHAKA	52,500.00
29.06.2021	8960	SAMUEL MANGALE	52,500.00
29.06.2021	8960	JEREMIAH NDEMWA	42,000.00
29.06.2021	8960	MARY CHEGE	42,000.00
29.06.2021	8960	SARAH MANYANGI	42,000.00
29.06.2021	8960	SAMMY KIMUTAI	24,500.00
29.06.2021	8960	ANNE NDERITU	42,000.00
29.06.2021	8960	FRANCIS MIANO	24,500.00
29.06.2021	8960	TIMOTHY NYANGWARA	24,500.00
29.06.2021	8960	TALIS AMTALA	24,500.00
29.06.2021	8960	JULIUS KEMOSI	24,500.00
29.06.2021	8960	GRACE MUGOI	32,000.00
29.06.2021	8960	BOB MONAKO	52,500.00
29.06.2021	8960	EDWARD OPANYI	52,500.00
29.06.2021	8902	JOSEPH KIRUBI	73,500.00
29.06.2021	8902	MARY MBAU	73,500.00
29.06.2021	8902	JOEL NGOLEKONG	58,800.00
29.06.2021	8902	PHILIP GATHUYA	58,800.00

29.06.2021	8902	JAMES NYABOCHOA	73,500.00
29.06.2021	8902	HUMPHREY NAKITARE	58,800.00
29.06.2021	8902	CHRISTINE ABONDI	58,800.00
29.06.2021	8902	KENNEDY ODIPO	58,800.00
29.06.2021	8902	SHADRACK KAVUTAI	58,800.00
29.06.2021	8902	PAMELA MASESE	58,800.00
29.06.2021	8902	DANIEL MWANGI	58,800.00
29.06.2021	8902	SAMUEL WAITHAKA	58,800.00
29.06.2021	8902	GRACE MUGOI	58,800.00
29.06.2021	8902	ISAAC BARASA	49,600.00
29.06.2021	8902	MOSES SIRENGO	49,600.00
29.06.2021	8902	GEOFFREY ROTICH	49,600.00
29.06.2021	8902	JACQLINE NZIOKA	49,600.00
29.06.2021	8902	LAWRENCE NDUBI	29,400.00
29.06.2021	8902	STEPHENE RUTO	29,400.00
29.06.2021	8902	WILFRED AMOLO	73,500.00
29.06.2021	8902	SAMUEL MANGALE	58,800.00
29.06.2021	8902	SERONI C LYDIA	29,400.00
29.06.2021	8902	GILGARN KOSKEI	29,400.00
29.06.2021	8902	SAMUEL WAHOME	29,400.00
29.06.2021	8902	TEDDY LEWIS CHALINGA	49,600.00
29.06.2021	8902	JUMA NAFTALLY	49,600.00
29.06.2021	8902	GRACE ONGOL	74,400.00
29.06.2021	8902	MERCY GITONGA	29,400.00
29.06.2021	8902	CAROLINE NJOKI	29,400.00
29.06.2021	8902	HEBBY SUPANTO	49,600.00
29.06.2021	8902	PHLIS MAINA	29,400.00
29.06.2021	8902	SUSAN GITONGA	49,600.00
29.06.2021	8902	BERTA MUSYIMI	49,600.00
29.06.2021	8902	ALICE SEIN	29,400.00
29.06.2021	8902	MAREN OLOUCH	29,400.00
29.06.2021	8902	FAITH MWAURA	49,600.00
29.06.2021	8902	RAEL KIPSEREM	29,400.00
29.06.2021	8902	JACKLINE MORAA	29,400.00
29.06.2021	8902	MARY CHEGE	49,600.00
29.06.2021	8902	LUCY KIARIE	29,400.00
29.06.2021	8902	RODGERS KADIMA	29,400.00
29.06.2021	8902	MAURINE KAGENDO	29,400.00
29.06.2021	8902	JOHN KINYUA	29,400.00
29.06.2021	8902	WILLIS OKELLO	29,400.00
29.06.2021	8902	FLORA JOAN ANGAMA	29,400.00
29.06.2021	8902	ESTHER ABRAHAM	29,400.00
29.06.2021	8902	PENNINER OTIENO	29,400.00

29.06.2021	8902	VICTORINE AJOW	29,400.00
29.06.2021	8902	VIRGINIA WAIGANJO	29,400.00
29.06.2021	8902	NANCY KAWIRA	29,400.00
29.06.2021	8902	JEREMIAH NDEMWA	49,600.00
29.06.2021	8902	BRENDA ADIPO	29,400.00
29.06.2021	8902	IGNATIUS WEKESA	29,400.00
29.06.2021	8902	VICTORIA MUTISYA	29,400.00
29.06.2021	8902	PETER MUTINDA	49,600.00
29.06.2021	8902	ALICE TIMONA	29,400.00
29.06.2021	8902	NORA ATUTI	29,400.00
29.06.2021	8902	GODWIN ECHESA	29,400.00
29.06.2021	8902	FAITH MUCHENGI	29,400.00
29.06.2021	8902	CHARLES NATABONA	29,400.00
29.06.2021	8902	RUTH NDIKU	29,400.00
29.06.2021	8902	MARY NJOKI	29,400.00
29.06.2021	8902	BELDINE OBEL	29,400.00
29.06.2021	8902	STELLA NAKHWANGA	14,700.00
29.06.2021	8902	JANE MBOYA	29,400.00
29.06.2021	8902	NORAH MGANGA	14,700.00
29.06.2021	8902	AMOS KWISEN	29,400.00
29.06.2021	8902	SAMUEL NDEGE	29,400.00
29.06.2021	8902	SUSAN KARANJA	29,400.00
29.06.2021	8902	GODFREY WERA	29,400.00
29.06.2021	8902	FRANCIS MIANO	29,400.00
29.06.2021	8902	DANIEL NJOROGE	29,400.00
30.06.2021	14577	KIPURPUR	513,000.00
30.06.2021		TAX	9,000.00
30.06.2021	15210	JACQLINE LUSIGE	100,400.00
30.06.2021	14522	FRANCIS MWANGI	274,404.00
30.06.2021		ELIUD OPILO	100,000.00
30.06.2021	9440	LEONARD AKAMA	7,910.00
30.06.2021	14635	LILIAN KASOLO	23,630.00
30.06.2021	14628	PAMELA ONYANGO	30,000.00
30.06.2021	14626	JANEVIRE A OCHANDA	30,000.00
30.06.2021	14627	TERESIA ACHIENG	30,000.00
30.06.2021	14631	MARGARET MUTHONI MWANIKI	78,640.00
30.06.2021	14632	MARTHA NYAKOHA	218,160.00
30.06.2021	14492	BENARD OBIERO	16,800.00
30.06.2021	14491	BENSON NGILA	9,800.00
30.06.2021	14493	EDWIN KIPCHUMBA	24,800.00
30.06.2021	14495	PETER KAMAU NDUNGU	46,900.00
30.06.2021	14496	JAMES MUREITHI	46,900.00
30.06.2021	14498	DAVID MBUGUA	36,700.00

30.06.2021	14497	SHADRACK NASUBA	36,700.00
30.06.2021	14494	JOSEPH MUEMA	21,700.00
30.06.2021	14580	WYCLIFF MUTURI	304,500.00
30.06.2021	13581	JULIUS USYU	144,900.00
30.06.2021	8844	BILDAD KALUMA	56,000.00
30.06.2021	8739	FAITH MUKOMUNENE	130,790.00
30.06.2021	8733	JEREMIAH NDEMWA	56,000.00
30.06.2021	8729	ALICE TIMONA	56,000.00
30.06.2021	8735	GRACE WAKANYI	56,000.00
30.06.2021	8740	PETER MUTINDA	56,000.00
30.06.2021	8737	IGNATIUS WEKESA	56,000.00
30.06.2021	8732	VICTORIA KOKI	56,000.00
30.06.2021	8736	ISAAC SOI	56,000.00
30.06.2021	8731	KENNEDY MAGETO	56,000.00
30.06.2021	8738	PETER OTIENO	28,000.00
30.06.2021	8421	ZILPAH OMARI	42,000.00
30.06.2021	8400	BONFACE OMONDI	24,500.00
30.06.2021	8410	SHADRACK KAVUTAI	52,500.00
30.06.2021	8405	SILAS MUTWIRI	56,000.00
30.06.2021	8408	REUBEN KIPCHUMBA	42,000.00
30.06.2021	8412	CATHERINE KAMAU	70,000.00
30.06.2021	8394	JOHN AGWANDA	56,000.00
30.06.2021	8437	SAMUEL NDEGE	31,500.00
30.06.2021	8424	BETH KIBWAGE	42,000.00
30.06.2021	8413	BEATRICE THUO	42,000.00
30.06.2021	8422	ALFRED MUTHAMA	42,000.00
30.06.2021	8422	MARTIN MUKHWANA	24,500.00
30.06.2021	8445	TEDDY LEWIS CHALINGA	24,500.00
30.06.2021	8402	JULIUS KEMOSI	24,500.00
30.06.2021	8440	EZEKIEL M TSAHLO	31,500.00
30.06.2021	8426	PURITY MWAMBIA	42,000.00
30.06.2021	8435	GRACE MUGOI	70,000.00
30.06.2021	8427	GEOFFREY ROTICH	56,000.00
30.06.2021	8442	SARAH MANYANGI	56,000.00
30.06.2021	8718	SOLOMON NJUGUNA	24,500.00
30.06.2021	8446	RAPHAEL MWANZIA	24,500.00
30.06.2021	8449	SAMUEL MANGALE	52,500.00
30.06.2021	8873	LAWRENCE NDUBI	49,000.00
30.06.2021	8870	TERESIA KIMOTHO MUTHONI	84,000.00
30.06.2021	8872	BENSON ONGINJO	84,000.00
30.06.2021	8871	STEPHENE KIVUVA	84,000.00
30.06.2021	8868	HANNAH MAINGI	105,000.00
30.06.2021	8869	PAMELA MASESE	105,000.00

30.06.2021	8874	ISAIAH MUNYUA	105,000.00
30.06.2021	15191	WINNIE GUCHU	182,200.00
30.06.2021	15189	IRENE P NJERI	140,000.00
30.06.2021	15188	BENEDICT MWORI	112,000.00
30.06.2021	15182	JENNIFER JOHN	112,000.00
30.06.2021	15186	VIRIENNE SINTOYIA	112,000.00
30.06.2021	15185	ERICK WAWERU GITHUI	63,000.00
30.06.2021	15182	JUSTINE KIPROTICH BIWOTT	63,000.00
30.06.2021	15184	DOROTH GAKII JOHN	63,000.00
30.06.2021	15183	NINA KATHURE JOHN	63,000.00
30.06.2021	15210	SETH MISURA	33,600.00
30.06.2021	8750	GEORGE N NJANE	98,000.00
30.06.2021	8770	OLOUCH BWANA	49,000.00
30.06.2021	8741	NANCY WANJOHI	49,000.00
30.06.2021	8764	KENNEDY ODIPO	105,000.00
30.06.2021	8771	PAUL OCHIENG	51,800.00
30.06.2021	8745	MOSES ODING OTIENO	51,800.00
30.06.2021	842	CHRISTINE OBONDI	105,000.00
30.06.2021	8776	VALARIE MIREMO	49,000.00
30.06.2021	8769	SAM WAHOME	49,000.00
30.06.2021	8747	FRANCIS MWANGI	98,000.00
30.06.2021	8762	TERESIA KIMOTHO MUTHONI	84,000.00
30.06.2021	8760	ESTHER ASAVA	49,000.00
30.06.2021	8752	STEPHENE KIVUVA	98,000.00
30.06.2021	8759	FLORENCE MUENI	105,000.00
30.06.2021	8761	JOSEPH NDWIGA	84,000.00
30.06.2021	8748	NORAH ATUTI	49,000.00
30.06.2021	8744	REDEMPTEER NZUMA	89,600.00
30.06.2021	8773	ERASTUS MWANGI	49,000.00
30.06.2021	8763	PHILIP N OATE	105,000.00
30.06.2021	8751	DAMARIS M MUTARE	49,000.00
30.06.2021	8753	JOY RIUNGU	84,000.00
30.06.2021	8756	JACKLINE WANGARI	49,000.00
30.06.2021	8768	BONFACE WAMATI	105,000.00
30.06.2021	8757	ROBERT OMONDI	84,000.00
30.06.2021	8758	JOHN NDERITU	49,000.00
30.06.2021	8749	BEATRICE WERE	49,000.00
30.06.2021	8765	BELDINE OBEL	49,000.00
30.06.2021	8766	JANE MUMBI	49,000.00
30.06.2021	8754	RAEL KIPSEREM	49,000.00
30.06.2021	8746	HANNAH MAINGI	112,000.00
30.06.2021	8755	CLEMENT OKETCH	105,000.00
30.06.2021	8772	EVERLYNE KAGEHA	49,000.00

30.06.2021	8787	JULIUS KEMOSI	49,000.00
30.06.2021	8774	BENSON OTIENO	84,000.00
30.06.2021	8775	IRENE ODHIAMBO	49,000.00
30.06.2021	8767	VERONICA NJERI	84,000.00
30.06.2021	14580	JUHIMIUAH ENTERPRISES	103,189.65
30.06.2021		TAX	1,810.35
30.06.2021	14854	LISHAREEN ENTERPRISES	29,718.60
30.06.2021		TAX	521.40
30.06.2021	14582	SHEPOL GENERAL	147,413.80
30.06.2021		TAX	2,586.20
30.06.2021	14866	BETACAMP GENERAL	943,448.30
30.06.2021		TAX	16,551.70
30.06.2021	14707	AZAD AGENCIES	17,100.00
30.06.2021		TAX	300.00
30.06.2021	9168	TALENT OFFICE SUPPLIES	34,986.20
30.06.2021		TAX	613.80
30.06.2021	14564	KMSA	100,000.00
30.06.2021	14576	KIPURPUR	216,600.00
30.06.2021		TAX	3,800.00
30.06.2021	14292	PETROL KENYA OIL LTD	93,883.60
30.06.2021		TAX	1,646.40
30.06.2021	14549	NALYNKY ENTERPRISES	192,620.70
30.06.2021		TAX	3,379.30
30.06.2021	14557	WESYARM MERCHANTS	171,000.00
30.06.2021		TAX	3,000.00
30.06.2021	14579	PRISON ENTERPRISES	52,260.00
30.06.2021	14519	POSTAL CORPORATION K	19,387.50
30.06.2021		TAX	340.15
30.06.2021	9111	KENYA POWER	21,381.90
30.06.2021		TAX	375.10
30.06.2021	9502	TELKOM KENYA	5,740.30
30.06.2021		TAX	100.70
30.06.2021	13779	NAIROBI WATER	28,791.00
30.06.2021	13338	PAUL OCHIENG	14,700.00
30.06.2021	13910	SUSAN KIPEREN	85,680.00
30.06.2021	14180	KIPKECHEM PATRICK KOMEN	25,556.25
30.06.2021		WCPS	301.60
30.06.2021		KRA	4,372.15
30.06.2021		NHIF	600.00
30.06.2021	14462	MISRI & COMPANY	171,393.10
30.06.2021		TAX	3,006.90
30.06.2021	14484	ADVENTURES SUPPLIES LTD	155,668.95
30.06.2021		TAX	2,731.05

30.06.2021	14454	KNTC	4,200,000.00
30.06.2021	14334	BUSHGATE SAW MILLS	1,164,568.95
30.06.2021		TAX	20,431.05
30.06.2021	14483	LENYA ENTERPRISES	471,724.15
30.06.2021		TAX	8,275.85
30.06.2021	14485	SUPPLY MAX AGENCIES	260,922.40
30.06.2021		TAX	4,577.60
30.06.2021	14621	CRESTMONT TRADERS	1,175,625.00
30.06.2021		TAX	20,625.00
30.06.2021	14461	BROADCASTING AND TELECOMMUNICATION	438,714.00
30.06.2021	13788	BROADCASTING AND TELECOMMUNICATION	233,669.00
30.06.2021	9641	DRY TREE GENERAL	1,477,577.60
30.06.2021		TAX	25,922.40
30.06.2021	13280	NORTHHOLT ENTERPRISES	372,500.00
30.06.2021	13281	SUBARU KENYA	145,463.90
30.06.2021		TAX	2,552.00
30.06.2021	9063	BROADCASTING AND TELECOMMUNICATION	98,793.25
30.06.2021	14489	SAMO AGENCIES LTD	294,827.60
30.06.2021		TAX	5,172.40
30.06.2021	14124	PRISON ENTERPRISES	657,420.00
30.06.2021	15175	BERNARD KIIO	60,000.00
30.06.2021	14736	PHILIP GATHUYA	8,000.00
30.06.2021	14736	SAMUEL WAITHAKA	4,000.00
30.06.2021	14736	LUCIA KINGOO	8,000.00
30.06.2021	14736	BONFACE OMONDI	8,000.00
30.06.2021	14736	JANE MBOYA	8,000.00
30.06.2021	14736	EUGENE BULUMA	2,000.00
30.06.2021	14736	GRACE MUGOI	4,000.00
30.06.2021	14736	GODFREY WERA	4,000.00
30.06.2021	14736	FREDRICK OCHOGO	8,000.00
30.06.2021	14736	ROSE MURUGAMI	8,000.00
30.06.2021	14736	NANCY WANJOHI	4,000.00
30.06.2021	14736	BERNARD OBURU	6,000.00
30.06.2021	14736	DANIEL MWANGI	6,000.00
30.06.2021	14736	FRANCIS MUTUA	8,000.00
30.06.2021	14736	MARY OMWOHA	2,000.00
30.06.2021	14736	ESTHER WARUINGE	2,000.00
30.06.2021	14736	DANIEL MWANGI	8,000.00
30.06.2021	14736	JACK OGAO	8,000.00
30.06.2021	14736	JACKLINE MURAGE	2,000.00
30.06.2021	14736	HUMPHREY ABOK	6,000.00
30.06.2021	14736	ISAAC BARASA	2,000.00
30.06.2021	14736	DAH MUTHONI	6,000.00

30.06.2021	14736	SUSAN KASEYI NYANGAGA	2,000.00
30.06.2021	14736	PETER MUTINDA	2,000.00
30.06.2021	14736	FAITH MATETE	2,000.00
30.06.2021	14736	WYCLIFF MUTURI	8,000.00
30.06.2021	14736	FRANCIS MAINA	4,000.00
30.06.2021	14736	EZEKIEL M TSAHLO	4,000.00
30.06.2021	14736	ALFRED MUTHAMA	6,000.00
30.06.2021	14736	SAMMY KIMUTAI	8,000.00
30.06.2021	14736	LYDIA SERONI	2,000.00
30.06.2021	14736	JACKLINE BUNDI	6,000.00
30.06.2021	14736	JULIUS KEMOSI	4,000.00
30.06.2021	14736	ROBERT KATANA	4,000.00
30.06.2021	14736	FRANCIS MIANO	6,000.00
30.06.2021	14736	VICTORIA MUTISYA	2,000.00
30.06.2021	14736	ALEX MUYE	2,000.00
30.06.2021	14736	IMELDA OJUNE	2,000.00
30.06.2021	14736	BERNARD KIIO	4,000.00
30.06.2021	14736	PENNINER OTIENO	2,000.00
30.06.2021	14736	PATRICK MIGWI	29,706.00
30.06.2021	14736	STEPHENE RUTO	51,468.00
30.06.2021	14736	IMELDA OJUNE	34,773.00
30.06.2021	14736	ROSE MURUGAMI	30,923.00
30.06.2021	14736	TERESIA MAINA	34,773.00
30.06.2021	14736	LEONARD ASANYO	30,923.00
30.06.2021	14736	BERNARD KIIO	34,773.00
30.06.2021	14736	FRANCIS MAINA	32,200.00
30.06.2021	14736	BERNARD OBURU	28,499.00
30.06.2021	14736	JOYCE OGOLA	30,923.00
30.06.2021	14736	JACK OGAO	34,773.00
30.06.2021	14736	EUTYCHAUS NYAGA	34,773.00
30.06.2021	14736	ANTONY NDUVA	30,923.00
30.06.2021	14736	ELIUD KARURU	41,379.00
30.06.2021	14736	EUNICE TUMUTI	25,244.00
30.06.2021	14736	ESTHER WARUINGE	26,688.00
30.06.2021	14736	FRANCIS MUTUA	30,625.00
30.06.2021	14736	DANIEL CHACHA	26,688.00
30.06.2021	14736	NANCY MKOKHA	32,629.00
30.06.2021	14736	ABDULAH RAMA	42,683.00
30.06.2021	14736	MARTIN MUKHWANA	25,244.00
30.06.2021	14736	CHRISTINE SOME	25,244.00
30.06.2021	14736	JEDIDAH WANGECI	25,244.00
30.06.2021	14736	JACKLINE MURAGE	25,244.00
30.06.2021	14736	BONFACE KARANJA	34,103.00

30.06.2021	14736	FRANCIS MIANO	27,361.00
30.06.2021	14736	JULIUS USYU	41,379.00
30.06.2021	14736	BENSON NGILA	42,683.00
30.06.2021	14736	FRANCIS MACHARIA	41,379.00
30.06.2021	14736	AMOS KWISEN	28,805.00
30.06.2021	14736	SAMUEL NDEGE	42,683.00
30.06.2021	14736	SAMMY KANGOGO	24,238.00
30.06.2021	14736	JULIA AYUMA	24,238.00
30.06.2021	14736	JULIUS KEMOSI	22,286.00
30.06.2021	14736	EZEKIEL M TSAHLO	30,826.00
30.06.2021	14736	SUSAN KARANJA	19,486.00
30.06.2021	14736	GODFREY WERA	31,894.00
30.06.2021	14736	REUBEN SLOLU	35,236.00
30.06.2021	14736	MOSES MUGO	41,379.00
30.06.2021	14736	ROBERT KATANA	24,238.00
30.06.2021	14736	DAVID KIBET	22,286.00
30.06.2021	14736	WILLIAM NAPATO	37,573.00
30.06.2021	14736	RAPHAEL MWANZIA	22,286.00
30.06.2021	14736	ANTONY NDUVA	26,871.00
30.06.2021	14736	DANIEL NJOROGE	33,994.00
30.06.2021	14736	JONAH WACHIRA	34,038.00
30.06.2021	14736	ISAAC ODERO	30,826.00
30.06.2021	14736	TIMOTHY NYANGWARA	28,805.00
30.06.2021	14736	CHERUIOT BETT	32,988.00
30.06.2021	14736	JOHANNES MURUMBA	28,805.00
30.06.2021	14736	ISMAIL SALIM	23,126.00
30.06.2021	14736	SUSAN KASEYI NYANGAGA	15,986.00
30.06.2021	14736	DANIEL MAROA	27,913.00
30.06.2021	14736	EMMANUEL MWAKAI	17,084.00
30.06.2021	14736	JAMAL NASSIR	23,188.00
30.06.2021	13582	PRISON STAFF TRAINING COLLEGE	420,000.00
30.06.2021	13369	DRY TREE GENERAL	85,794.85
30.06.2021		TAX	1,505.15
	TOTALS		1,046,539,215.25
APPENDIX II			

RECEIPTS IN BANK STATEMENT NOT IN CASH BOOK AS AT 30TH JUNE 2021

DATE	REF.		AMOUNT KSH.
02.06.2021		WITHHOLDING TAX	188,722.00
22.06.2021		NATIONAL INDUSTRIAL CREDIT	98,513.50
	TOTALS		287,235.50

APPENDIX 111			
PAYMENT IN BANK STATEMENT NOT IN CASHBOOK AS AT 30TH JUNE 2021			
DATE	REF		AMOUNT KSH.
26.11.2020		WITHHOLDING TAX	9,981.45
27.11.2020		WITHHOLDING TAX	11,724.15
01.12.2020		WITHHOLDING TAX	23,724.15
16.02.2021		WITHHOLDING TAX	3,103.45
16.02.2021		WITHHOLDING TAX	2,009.20
16.02.2021		WITHHOLDING TAX	22,413.80
05.03.2021		WITHHOLDING TAX	440.30
11.06.2021	14136	CASHWITHDRAWS	700,000.00
	TOTALS		773,396.50
APPENDIX IV			
RECEIPTS IN CASHBOOK NOT IN THE BANK STATEMENT AS AT 31ST MAY 2021			
DATE	REF. RV NO.		AMOUNT KSH.
29.06.2021		EXCHEQUER ISSUE	1,035,173,258.00
	TOTALS		1,035,173,258.00
		BANK BALANCES	615,083,318.90
		APPENDIX I	(1,046,539,215.25)
		APPENDIX II	(287,235.50)
		APPENDIX III	773,396.50
		APPENDIX IV	1,035,173,258.00
		TOTAL	604,203,522.65
		CASH BOOK BALANCE	604,203,522.65
		COMPUTER TOTALS	(604,203,522.65)
		DIFFERENCE	-

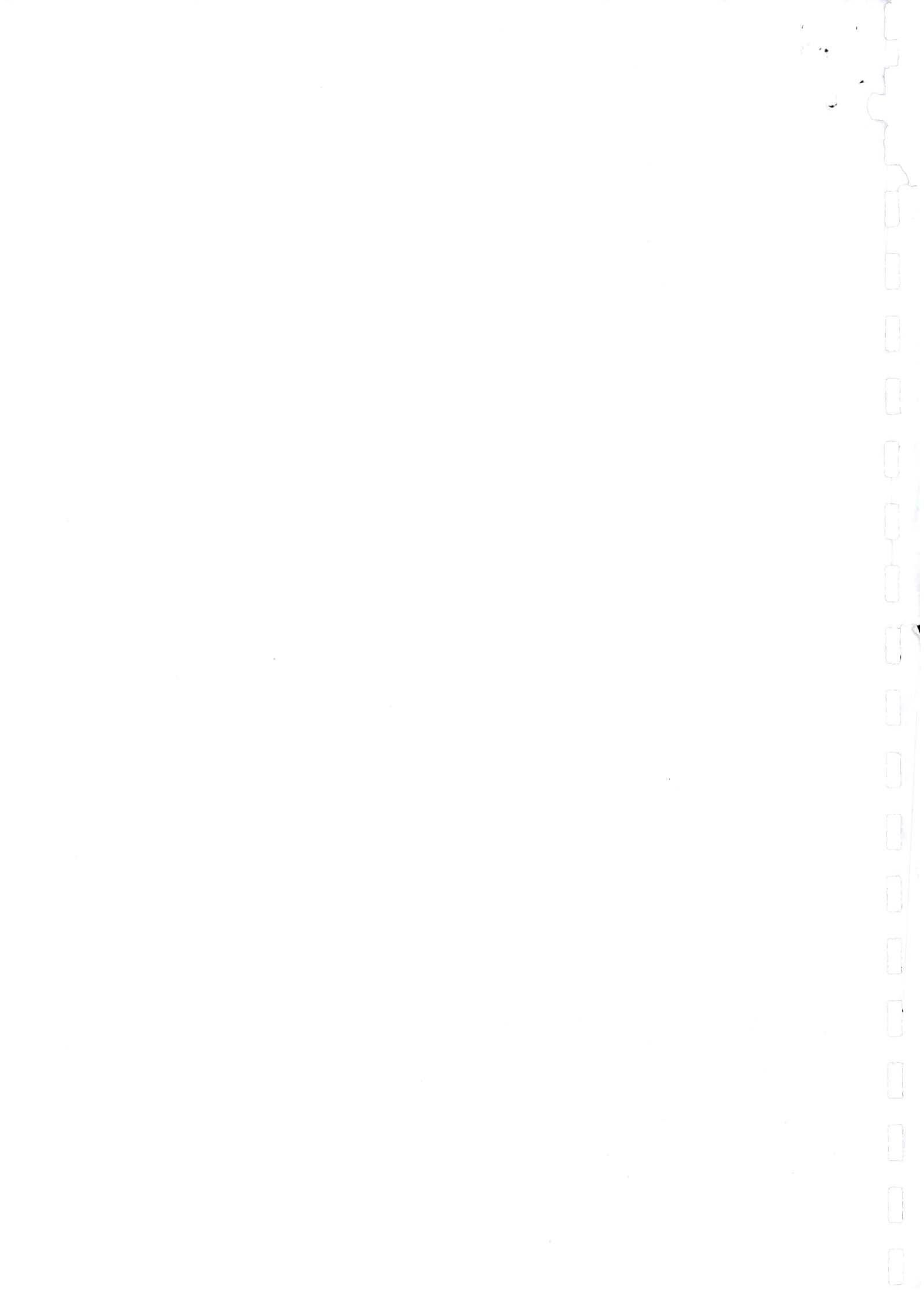
DEVELOPMENT ACCOUNT			
APPENDIX 1			
PAYMENT IN CASH BOOK NOT IN BANK STATEMENT AS AT 31ST JULY 2021			
DATE	CHEQUE NO.	PARTICULARS	AMOUNT
		TOTAL	-
APPENDIX II			
RECEIPTS IN BANK STATEMENT NOT IN CASH BOOK AS AT 31ST JULY 2021			
DATE	CHEQUE NO.	PARTICULARS	AMOUNT
		TOTAL	-
APPENDIX 111			
PAYMENTS IN BANK STATEMENT NOT IN CASH BOOK AS AT 31ST JULY 2021			
DATE	CHEQUE NO.	PARTICULARS	AMOUNT
		TOTAL	-
APPENDIX IV			
RECEIPTS IN THE CASH BOOK NOT IN THE BANK STATEMENT AS AT 31ST JULY 2021			
DATE	CHEQUE NO.	PARTICULARS	AMOUNT
		TOTALS	-
		BANK BALANCES	-
		APPENDIX I	-
		APPENDIX II	-
		APPENDIX III	-
		APPENDIX IV	-
		TOTAL	-
		CASHBOOK BALANCE	-
		COMPUTER TOTAL	-
		DIFFERENCE	-



DEVELOPMENT ACCOUNT				
APPENDIX 1				
PAYMENT IN CASH BOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2021				
DATE	CHEQUE N	PARTICULARS	AMOUNT	CLEARED DATE
30.06.2021	14728	CHARMLINE CONSTRUCTION	856,880.75	12.07.2021
30.06.2021		10 % RETENTION MONEY	100,483.40	09.07.2021
30.06.2021		3 % ADVANCED TAX	30,145.00	09.07.2021
30.06.2021		2 % WITHHOLDING	17,324.70	09.07.2021
30.06.2021	6267	ANNEMBUGUS CONSTRUCTION	940,287.05	13.07.2021
30.06.2021		3 % ADVANCED TAX	33,079.25	12.07.2021
30.06.2021		2 % WITHHOLDING	19,011.05	12.07.2021
30.06.2021	14418	SAMANTO ENTERPRISES	1,955,844.55	12.07.2021
30.06.2021		10 % RETENTION MONEY	229,355.00	09.07.2021
30.06.2021		3 % ADVANCED TAX	68,806.50	09.07.2021
30.06.2021		2 % WITHHOLDING	39,543.95	09.07.2021
30.06.2021	7059	AYOTI CONSTRUCTION LTD	1,262,176.55	13.07.2021
30.06.2021		3 % ADVANCED TAX	44,403.30	12.07.2021
30.06.2021		2 % WITHHOLDING	25,519.15	12.07.2021
30.06.2021	14625	ANNEMBUGUS CONSTRUCTION	1,537,696.55	12.07.2021
30.06.2021		10 % RETENTION MONEY	180,320.25	09.07.2021
30.06.2021		3 % ADVANCED TAX	54,096.10	09.07.2021
30.06.2021		2 % WITHHOLDING	31,089.70	09.07.2021
30.06.2021	8645	PATIENCE SERVICES LTD	1,572,703.80	13.07.2021
30.06.2021		3 % ADVANCED TAX	55,327.65	12.07.2021
30.06.2021		2 % WITHHOLDING	31,797.50	12.07.2021
30.06.2021	13637	ANNEMBUGUS CONSTRUCTION	2,066,203.30	12.07.2021
30.06.2021		3 % ADVANCED TAX	72,688.90	09.07.2021
30.06.2021		2 % WITHHOLDING	41,775.25	09.07.2021
30.06.2021	8644	PATIENCE SERVICES LTD	2,203,895.80	13.07.2021
30.06.2021		3 % ADVANCED TAX	77,532.95	12.07.2021
30.06.2021		2 % WITHHOLDING	44,559.15	12.07.2021
30.06.2021	14084	KILELESHA PROPERTIES LTD	2,436,480.60	12.07.2021
30.06.2021		10 % RETENTION MONEY	285,717.50	09.07.2021
30.06.2021		3 % ADDITIONAL TAX	85,715.25	09.07.2021
30.06.2021		2 % WITHHOLDING	49,261.65	09.07.2021
30.06.2021	6289	TAIZE INVESTMENTS	2,971,863.80	13.07.2021
30.06.2021		3 % ADDITIONAL TAX	104,550.00	12.07.2021
30.06.2021		2 % WITHHOLDING	60,086.20	12.07.2021
30.06.2021	14583	INTERLINK INDUSTRIES	3,649,203.65	12.07.2021
30.06.2021		10 % RETENTION MONEY	427,929.25	09.07.2021
30.06.2021		3 % ADDITIONAL TAX	128,378.80	09.07.2021
30.06.2021		2 % WITHHOLDING	73,780.90	09.07.2021

30.06.2021	14943	BENRIS INVESTMENTS LTD	5,272,862.40	12.07.2021
30.06.2021		10 % RETENTION MONEY	618,330.00	09.07.2021
30.06.2021		3 % ADDITIONAL TAX	185,499.00	09.07.2021
30.06.2021		2 % WITHHOLDING	106,608.60	09.07.2021
30.06.2021	14061	INTERLINK INDUSTRIES	5,473,004.85	12.07.2021
30.06.2021		10 % RETENTION MONEY	110,655.15	09.07.2021
30.06.2021		3 % ADDITIONAL TAX	192,540.00	09.07.2021
30.06.2021		2 % WITHHOLDING	641,800.00	09.07.2021
30.06.2021	5071	LUNAO ENTERPRISES	6,463,777.30	12.07.2021
30.06.2021		3 % ADDITIONAL TAX	227,395.30	09.07.2021
30.06.2021		2 % WITHHOLDING	130,686.95	09.07.2021
		TOTAL	43,288,674.25	
APPENDIX II				
RECEIPTS IN BANK STATEMENT NOT IN CASH BOOK AS AT 30TH JUNE 2021				
DATE		PARTICULARS	AMOUNT	
			-	
		TOTAL	-	
APPENDIX 111				
PAYMENTS IN BANK STATEMENT NOT IN CASH BOOK AS AT 30TH JUNE 2021				
DATE	CHEQUE NO	PARTICULARS	AMOUNT	
		TOTAL	-	
APPENDIX IV				
RECEIPTS IN THE CASH BOOK NOT IN THE BANK STATEMENT AS AT 30TH JUNE 2021				
DATE		PARTICULARS		
30.06.2021		EXCHEQUER ISSUE	55,348,693.15	06.07.2021
		TOTALS	55,348,693.15	
		BANK BALANCES	-	
		APPENDIX I	(43,288,674.25)	
		APPENDIX II	-	
		APPENDIX III	-	

	APPENDIX IV	55,348,693.15	
	TOTAL	12,060,018.90	
	CASHBOOK BALANCE	12,060,018.90	
	COMPUTER TOTAL	(12,060,018.90)	
	DIFFERENCE	-	



DEPOSIT			
APPENDIX 1			
PAYMENT IN CASHBOOK NOT IN BANK STATEMENT AS AT 31ST JULY 2021			
DATE	CHEQUE NO.	PARTICULARS	AMOUNT
31.03.2020	2029	SAFARICOM KENYA	101,750.00
30.06.2020	4954	SAFARICOM KENYA	100,120.00
		TOTALS	201,870.00
APPENDIX II			
RECEIPTS IN BANK STATEMENT NOT IN CASH BOOK AS AT 31ST JULY 2021			
DATE		PARTICULARS	AMOUNT
06.04.2020		WITHHOLDING TAX	41,579.30
18.05.2020		WITHHOLDING TAX	177,103.00
18.05.2020		WITHHOLDING TAX	362,787.70
18.05.2020		WITHHOLDING TAX	459,822.30
16.06.2020		CASH DEPOSIT	15,000.00
21.10.2020		WITHHOLDING TAX	271,942.00
		TOTALS	1,328,234.30
APPENDIX 111			
PAYMENTS IN BANK STATEMENT NOT IN CASH BOOK AS AT 31ST JULY 2021			
DATE	CHEQUE NO.	PARTICULARS	AMOUNT
26.09.2016		IMAGE OF DEFACE	120,000.00
15.12.2017		ALFRED NGUGI MUNGAI	676,200.00
15.06.2021	9964	FT21166F89KS	401,163.60
15.06.2021	13561	FT21166W334K	401,163.60
		TOTAL	1,598,527.20
APPENDIX IV			
RECEIPTS IN CASH BOOK NOT IN THE BANK STATEMENT AS AT 31ST JULY 2021			
DATE		PARTICULARS	
11.06.2020		PS STATE DEPARTMENT CORRECTIONAL	5,008.30
		CASHBOOK ADJUSTMENT	10.00
		TOTALS	5,018.30
		BANK BALANCES	110,875,865.00
		APPENDIX I	(201,870.00)
		APPENDIX II	(1,328,234.30)
		APPENDIX III	1,598,527.20
		APPENDIX IV	5,018.30
		TOTAL	110,949,306.20
		CASH BOOK BALANCE	110,949,306.20
		COMPUTER TOTALS	(110,949,306.20)

		DIFFERENCE	-
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	DEPOSIT		
APPENDIX 1			
PAYMENT IN CASHBOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2021			
DATE	CHEQUE NO.	PARTICULARS	AMOUNT
31.03.2020	2029	SAFARICOM KENYA	101,750.00
30.06.2020	4954	SAFARICOM KENYA	100,120.00
22.02.2021	13804	ASSURE LINK LTD	333,769.50
		TOTALS	535,639.50
APPENDIX II			
RECEIPTS IN BANK STATEMENT NOT IN CASH BOOK AS AT 30TH JUNE 2021			
DATE		PARTICULARS	AMOUNT
06.04.2020		WITHHOLDING TAX	41,579.30
18.05.2020		WITHHOLDING TAX	177,103.00
18.05.2020		WITHHOLDING TAX	362,787.70
18.05.2020		WITHHOLDING TAX	459,822.30
16.06.2020		CASH DEPOSIT	15,000.00
21.10.2020		WITHHOLDING TAX	271,942.00
		TOTALS	1,328,234.30
APPENDIX 111			
PAYMENTS IN BANK STATEMENT NOT IN CASH BOOK AS AT 30TH JUNE 2021			
DATE	CHEQUE NO.	PARTICULARS	AMOUNT
26.09.2016		IMAGE OF DEFACE	120,000.00
15.12.2017		ALFRED NGUGI MUNGAI	676,200.00
15.06.2021	9964	FT21166F89KS	401,163.60
15.06.2021	13561	FT21166W334K	401,163.60
		TOTAL	1,598,527.20
APPENDIX IV			
RECEIPTS IN CASH BOOK NOT IN THE BANK STATEMENT AS AT 30TH JUNE 2021			
DATE		PARTICULARS	
11.06.2020		PS STATE DEPARTMENT CORRECTIONAL	5,008.30
		CASHBOOK ADJUSTMENT	10.00
		TOTALS	5,018.30
		BANK BALANCES	111,209,634.50
		APPENDIX I	(535,639.50)
		APPENDIX II	(1,328,234.30)
		APPENDIX III	1,598,527.20
		APPENDIX IV	5,018.30
		TOTAL	110,949,306.20

		CASH BOOK BALANCE	110,949,306.20
		COMPUTER TOTALS	(110,949,306.20)
		DIFFERENCE	-



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1023-State Department For Correctional Services

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

	Note	Current Period	Previous Period
RECEIPTS			
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	26,765,805,783.35	31,651,072,893.60
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
TOTAL RECEIPTS		26,765,805,783.35	31,651,072,893.60
PAYMENTS			
Compensation of Employees	12	20,009,264,428.85	18,409,486,657.50
Use of goods and Services	13	6,018,625,928.75	13,099,300,809.55
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	0.00
Other Grants and Transfers	16	2,188,749.00	1,099,800.00
Social Security Benefits	17	3,026,749.40	9,136,846.45
Acquisition of Assets	18	67,847,997.75	94,646,875.45
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		26,100,953,853.75	31,613,670,988.95
SURPLUS/DEFICIT		664,851,929.60	37,401,904.65

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: 1023-State Department For Correctional Services

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	(3,983,535,681.20)	136,598,296.75
Cash Balances	22B	7,597,564,937.00	247,700.00
Total Cash And Cash Equivalents		3,614,029,255.80	136,845,996.75
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	(2,739,800,383.85)	1,711,708.85
TOTAL FINANCIAL ASSETS		874,228,871.95	138,557,705.60
Financial Liabilities			
Accounts Payables - Deposits	24	170,688,028.05	99,969,591.30
NET FINANCIAL ASSETS		703,540,843.90	38,588,114.30
REPRESENTED BY			
Fund Balance b/fwd	25	38,588,114.30	1,186,209.65
Prior Year Adjustment	26	0.00	0.00
Surplus/Deficit for the Year		664,851,929.60	37,401,904.65
NET FINANCIAL POSITION		703,440,043.90	38,588,114.30

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



STATEMENT OF CASH FLOW

Entity: 1023-State Department For Correctional Services
 Current Period: JUL-20 To JUN-21
 Compare With: JUL-19 To JUN-20

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	26,765,805,783.35	31,651,072,893.60
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
Payments for Operating Expenses			
Compensation of Employees	12	20,009,264,428.85	18,409,486,657.50
Use of goods and Services	13	6,018,625,928.75	13,099,300,809.55
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	0.00
Other Grants and Transfers	16	2,188,749.00	1,099,800.00
Social Security Benefits	17	3,026,749.40	9,136,846.45
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		2,812,230,529.45	(31,605,824.35)
Prior year adjustments		0.00	0.00
Net Cash From Operating Activities	A	3,544,930,456.80	100,442,955.75
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	67,847,997.75	94,646,875.45
Net Cash Flow From Investing Activities	B	(67,847,997.75)	(94,646,875.45)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	3,477,082,459.05	5,796,080.30
Cash and Cash Equivalent at BEGINNING of The Year		136,845,996.75	131,049,916.45
Cash and Cash Equivalent at END of The Year	22A+22B	3,614,029,255.80	136,845,996.75

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: 1023-State Department For Correctional Services

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

1 Tax Receipts

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

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	4,243,549,629.90	5,850,307,116.85
Exchequer Releases/ Provisioning Account for Q2	9910201	8,598,392,357.65	6,316,601,196.05
Exchequer Releases/ Provisioning Account for Q3	9910201	4,457,701,475.45	6,856,927,862.05
Exchequer Releases/ Provisioning Account for Q4	9910201	9,466,162,320.35	12,627,236,718.65
TOTAL		26,765,805,783.35	31,651,072,893.60

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

Item Description	Item Code	Current Period	Previous Period
		0.00	0.00
TOTAL			

7 Proceeds from Foreign Borrowings

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

8 Proceeds from Sales of Assets

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

9 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

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

10 Returns of Equity Holdings

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

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	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

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

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		11,809,572,315.10	11,777,360,866.25
Basic Salaries - Permanent Employees	2110100	0.00	4,331,220.60
Basic Wages - Temporary Employees	2110200	8,199,692,113.75	6,627,794,570.65
Personal Allowances paid as part of Salary	2110300	0.00	0.00
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		20,009,264,428.85	18,409,486,657.50

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		366,742,998.55	492,868,419.50
Utilities, Supplies and Services	2210100	9,502,292.20	21,304,954.95
Communication, Supplies and Services	2210200	199,245,464.30	268,059,008.15
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	249,470.00	388,603.00
Foreign Travel and Subsistence, and other transportation costs	2210400	904,379.60	10,415,267.40
Printing, Advertising and Information Supplies and Services	2210500	88,952,354.65	85,359,304.40
Rentals of Produced Assets	2210600	21,789,651.30	306,749,937.00
Training Expenses	2210700	28,010,567.70	49,594,114.50
Hospitality Supplies and Servi	2210800	1,500,000,000.00	1,125,000,000.00
Insurance Costs	2210900	3,079,272,746.70	9,081,735,333.80
Specialised Materials and Supp	2211000	45,882,492.00	185,594,987.65
Office and General Supplies and Services	2211100	417,846,823.65	1,157,893,347.50
Fuel Oil and Lubricants	2211200	187,018,781.65	212,813,967.60
Other Operating Expenses	2211300	65,196,789.45	96,089,937.10
Routine Maintenance - Vehicles	2220100	8,011,117.00	5,433,627.00
Routine Maintenance - Other Assets	2220200	0.00	0.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		6,018,625,928.75	13,099,300,809.55

14 Subsidies

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

15 Transfers to Other Government Units

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

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

16 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations	2620100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	0.00	0.00
Scholarships and other Educational Benefits	2640100	2,188,749.00	1,099,800.00
Emergency Relief and Refugee Assistance	2640200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
TOTAL		2,188,749.00	1,099,800.00

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	3,026,749.40	9,136,846.45
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		3,026,749.40	9,136,846.45

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	38,555,214.90	22,299,643.95
Refurbishment of Buildings	3110300	0.00	0.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	6,783,383.85	7,224,862.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	14,499,999.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	132,100.00	3,572,534.50
Purchase of Office Furniture and General Equipment	3111000	0.00	0.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	7,651,550.00	61,324,085.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	225,750.00	225,750.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0.00	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		67,847,997.75	94,646,875.45

19 Finance Costs, including Loan Interest

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		463,966,489.50	0.00
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	6,909,186,653.40	12,508,651.20
Development Bank Accounts	6540000	30,743,730.60	136,478.00
Deposit Bank Account	6550000	3,420,361,192.30	123,953,167.55
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
Foreign Currency and Foreign D	6590203	0.00	0.00
TOTAL		10,824,258,065.80	136,598,296.75

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		7,597,564,937.00	247,700.00
Cash in Hand	6580000	0.00	0.00
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		7,597,564,937.00	247,700.00

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	0.00	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	40,435,712.05	0.00
Government Imprests	6760000	7,868,595.50	226,800.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	2,788,104,691.40	1,938,508.85
Other Current Assets (System r	6790000	0.00	0.00
TOTAL		2,836,408,998.95	2,165,308.85

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	(3,243,775.45)	56,787.10
Deposits	7310000	(247,520,188.20)	129,251,932.55
Withholding Taxes	7380000	(2,927,028.20)	(498,379.45)
System Required Liabilities A/cs	7390000	424,379,019.90	(28,840,748.90)
TOTAL		170,688,028.05	99,969,591.30

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	136,598,296.75	130,764,582.55
Opening Balance Cash	22B	247,700.00	285,333.90
Opening Balance Receivables - Imprest and Clearance Accounts	23	1,711,708.85	1,606,070.00
Opening Balance - Deposits	24	(99,969,591.30)	(131,469,776.80)
TOTAL		38,588,114.30	1,186,209.65

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
TOTAL		0.00	0.00



NOTES TO THE FINANCIAL STATEMENTS

Entity: 1023-State Department For Correctional Services

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

1 Tax Receipts

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

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	4,243,549,629.90	5,850,307,116.85
Exchequer Releases/ Provisioning Account for Q2	9910201	8,598,392,357.65	6,316,601,196.05
Exchequer Releases/ Provisioning Account for Q3	9910201	4,457,701,475.45	6,856,927,862.05
Exchequer Releases/ Provisioning Account for Q4	9910201	9,466,162,320.35	12,627,236,718.65
TOTAL		26,765,805,783.35	31,651,072,893.60

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

Item Description	Item Code	Current Period	Previous Period
		0.00	0.00
TOTAL			

7 Proceeds from Foreign Borrowings

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

8 Proceeds from Sales of Assets

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

9 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

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

10 Returns of Equity Holdings

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

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	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

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

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		11,809,572,315.10	11,777,360,866.25
Basic Salaries - Permanent Employees	2110100	0.00	4,331,220.60
Basic Wages - Temporary Employees	2110200	8,199,692,113.75	6,627,794,570.65
Personal Allowances paid as part of Salary	2110300	0.00	0.00
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		20,009,264,428.85	18,409,486,657.50

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		366,742,998.55	492,868,419.50
Utilities, Supplies and Services	2210100	9,502,292.20	21,304,954.95
Communication, Supplies and Services	2210200	199,245,464.30	268,059,008.15
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	249,470.00	388,603.00
Foreign Travel and Subsistence, and other transportation costs	2210400	904,379.60	10,415,267.40
Printing, Advertising and Information Supplies and Services	2210500	88,952,354.65	85,359,304.40
Rentals of Produced Assets	2210600	21,789,651.30	306,749,937.00
Training Expenses	2210700	28,010,567.70	49,594,114.50
Hospitality Supplies and Services	2210800	1,500,000,000.00	1,125,000,000.00
Insurance Costs	2210900	3,079,272,746.70	9,081,735,333.80
Specialised Materials and Supplies	2211000	45,882,492.00	185,594,987.65
Office and General Supplies and Services	2211100	417,846,823.65	1,157,893,347.50
Fuel Oil and Lubricants	2211200	187,018,781.65	212,813,967.60
Other Operating Expenses	2211300	65,196,789.45	96,089,937.10
Routine Maintenance - Vehicles	2220100	8,011,117.00	5,433,627.00
Routine Maintenance - Other Assets	2220200	0.00	0.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		6,018,625,928.75	13,099,300,809.55

14 Subsidies

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

15 Transfers to Other Government Units

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

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

16 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations	2620100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	0.00	0.00
Scholarships and other Educational Benefits	2640100	2,188,749.00	1,099,800.00
Emergency Relief and Refugee Assistance	2640200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
TOTAL		2,188,749.00	1,099,800.00

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	3,026,749.40	9,136,846.45
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		3,026,749.40	9,136,846.45

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	38,555,214.90	22,299,643.95
Refurbishment of Buildings	3110300	0.00	0.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	6,783,383.85	7,224,862.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	14,499,999.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	132,100.00	3,572,534.50
Purchase of Office Furniture and General Equipment	3111000	0.00	0.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	7,651,550.00	61,324,085.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	225,750.00	225,750.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0.00	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		67,847,997.75	94,646,875.45

19 Finance Costs, including Loan Interest

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		463,966,489.50	0.00
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	6,909,186,653.40	12,508,651.20
Development Bank Accounts	6540000	30,743,730.60	136,478.00
Deposit Bank Account	6550000	3,420,361,192.30	123,953,167.55
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
Foreign Currency and Foreign D	6590203	0.00	0.00
TOTAL		10,824,258,065.80	136,598,296.75

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		7,597,564,937.00	247,700.00
Cash in Hand	6580000	0.00	0.00
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		7,597,564,937.00	247,700.00

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		0.00	0.00
Domestic Debtors & Advances	6710000	0.00	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	40,435,712.05	0.00
Government Imprests	6760000	7,868,595.50	226,800.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	2,788,104,691.40	1,938,508.85
Other Current Assets (System r	6790000	0.00	0.00
TOTAL		2,836,408,998.95	2,165,308.85

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
		(3,243,775.45)	56,787.10
Other Liabilities	7320000	(247,520,188.20)	129,251,932.55
Deposits	7310000	(2,927,028.20)	(498,379.45)
Withholding Taxes	7380000	424,379,019.90	(28,840,748.90)
System Required Liabilities A/cs	7390000	170,688,028.05	99,969,591.30
TOTAL		170,688,028.05	99,969,591.30

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		136,598,296.75	130,764,582.55
Opening Balance Bank	22A	247,700.00	285,333.90
Opening Balance Cash	22B	1,711,708.85	1,606,070.00
Opening Balance Receivables - Imprest and Clearance Accounts	23		
Opening Balance - Deposits	24	(99,969,591.30)	(131,469,776.80)
TOTAL		38,588,114.30	1,186,209.65

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		0.00	0.00
County Transfers	9910300	0.00	0.00
Exchequer Provisions	9910200	0.00	0.00
TOTAL		0.00	0.00

Statement of Budget Execution

Entity: 1023-State Department For Correctional Services

Current Period: JUL-20 To JUN-21

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d/%
RECEIPTS								
	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	4	0.00	0.00	0.00	0.00	26,765,805,783.35	(26,765,805,783.35)	0.00%
	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	11	3,500,000.00	0.00	0.00	3,500,000.00	0.00	3,500,000.00	0.00%
	Total	3,500,000.00	0.00	0.00	3,500,000.00	26,765,805,783.35	(26,762,305,783.35)	764737.31 %
PAYMENTS								
	12	20,649,670,000.00	0.00	(496,986,715.00)	20,152,683,285.00	20,009,264,428.85	143,418,856.15	99.29%
	13	6,561,531,322.00	0.00	75,113,137.00	6,636,644,459.00	6,018,625,928.75	618,018,530.25	90.69%
	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	15	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	16	9,030,000.00	0.00	0.00	9,030,000.00	2,188,749.00	6,841,251.00	24.24%
	17	6,192,000.00	0.00	0.00	6,192,000.00	3,026,749.40	3,165,250.60	48.88%
	18	875,555,250.00	0.00	(555,520,156.00)	320,035,094.00	67,847,997.75	252,187,096.25	21.20%
	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total	28,101,978,572.00	0.00	(977,393,734.00)	27,124,584,838.00	26,100,953,853.75	1,023,630,984.25	96.23%

Statement of Budget Execution

Entity: 1023-State Department For Correctional Services

Current Period: JUL-20 To JUN-21

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

Statement of Budget Execution - Recurrent Expenditure

Entity: 1023-State Department For Correctional Services

Current Period: JUL-20 To JUN-21

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	26,710,457,090.20	(26,710,457,090.20)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	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	3,500,000.00	0.00	0.00	3,500,000.00	0.00	3,500,000.00	0.00%
Total		3,500,000.00	0.00	0.00	3,500,000.00	26,710,457,090.20	(26,706,957,090.20)	763155.92 %
PAYMENTS								
Compensation of Employees	12	20,649,670,000.00	0.00	(496,986,715.00)	20,152,683,285.00	20,009,264,428.85	143,418,856.15	99.29%
Use of goods and Services	13	6,561,531,322.00	0.00	75,113,137.00	6,636,644,459.00	6,018,625,928.75	618,018,530.25	90.69%
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	9,030,000.00	0.00	0.00	9,030,000.00	2,188,749.00	6,841,251.00	24.24%
Social Security Benefits	17	6,192,000.00	0.00	0.00	6,192,000.00	3,026,749.40	3,165,250.60	48.88%
Acquisition of Assets	18	91,455,250.00	0.00	(29,000,000.00)	62,455,250.00	22,509,399.00	39,945,851.00	36.04%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		27,317,878,572.00	0.00	(450,873,578.00)	26,867,004,994.00	26,055,615,255.00	811,389,739.00	96.98%

Statement of Budget Execution - Recurrent Expenditure

Entity: 1023-State Department For Correctional Services

Current Period: JUL-20 To JUN-21

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

Statement of Budget Execution - Development Expenditure

Entity: 1023-State Department For Correctional Services

Current Period: JUL-20 To JUN-21

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	4	0.00	0.00	0.00	0.00	55,348,693.15	(55,348,693.15)	0.00%
	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total	0.00	0.00	0.00	0.00	55,348,693.15	(55,348,693.15)	0.00%
PAYMENTS								
	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	13	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	15	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	18	784,100,000.00	0.00	(526,520,156.00)	257,579,844.00	45,338,598.75	212,241,245.25	17.60%
	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total	784,100,000.00	0.00	(526,520,156.00)	257,579,844.00	45,338,598.75	212,241,245.25	17.60%

Statement of Budget Execution - Development Expenditure

Entity: 1023-State Department For Correctional Services

Current Period: JUL-20 To JUN-21

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Programme and Economic Classification

Entity: 1023-State Department For Correctional Services
 Period: JUL-20 To JUN-21

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
	2220000	Routine Maintenance	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
0601000000		Policing Services	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
0602000000		National Government Administration and Field Services	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	0.00	0.00	0.00
0603000000		Government Printing Services	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
0604000000		Correctional services	26,738,002,652.00	25,769,460,896.50	968,541,755.50
	2110000	Wages and Salary Contributions	20,039,644,865.00	19,902,436,078.80	137,208,786.20
	2210000	Goods and Services	6,298,071,377.00	5,743,227,218.00	554,844,159.00
	2220000	Routine Maintenance	80,529,316.00	65,234,102.55	15,295,213.45
	2620000	Grants and Other Transfers to International Organizations	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	0.00	0.00	0.00
	2640000	Other Transfers and Emergency Relief	9,030,000.00	2,188,749.00	6,841,251.00
	2710000	Social Security Benefits	5,192,000.00	3,026,749.40	2,165,250.60
	3110000	Acquisition of Fixed Capital Assets	305,535,094.00	53,347,998.75	252,187,095.25
0623000000			386,582,186.00	331,492,957.25	55,089,228.75
	2110000	Wages and Salary Contributions	113,038,420.00	106,828,350.05	6,210,069.95
	2210000	Goods and Services	249,934,866.00	202,190,804.30	47,744,061.70
	2220000	Routine Maintenance	8,108,900.00	7,973,803.90	135,096.10
	2710000	Social Security Benefits	1,000,000.00	0.00	1,000,000.00
	3110000	Acquisition of Fixed Capital Assets	14,500,000.00	14,499,999.00	1.00
0624000000			0.00	0.00	0.00
	2110000	Wages and Salary Contributions	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
	2220000	Routine Maintenance	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
Grand Total			27,124,584,838.00	26,100,953,853.75	1,023,630,984.25

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

Prepared By: _____
 Reviewed By: _____
 Approved By: _____

Date: _____
 Date: _____
 Date: _____



Budget Execution by Heads and Programmes

Entity: 1023-State Department For Correctional Services

Period: JUL-20 To JUN-21

Head	Program	Description	Approved Budget	Actual Payments	Variance
000000000		Default Value (Non-Departmental)	0.00	0.00	0.00
	000000000	Default - Non Programmatic	0.00	0.00	0.00
1023000100		County Administrative Services - Prisons	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
1023000200		Penal Institutions	0.00	0.00	0.00
	0623000000		0.00	0.00	0.00
	0601000000	Policing Services	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
1023000300		Prisons Staff Training College	674,032,339.00	608,840,202.35	65,192,136.65
	0604000000	Correctional services	674,032,339.00	608,840,202.35	65,192,136.65
1023000400		Telecommunications Branch - Prisons	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
1023000500		Borstal Institutions	78,604,595.00	64,338,273.85	14,266,321.15
	0604000000	Correctional services	78,604,595.00	64,338,273.85	14,266,321.15
1023000600		Directorate of Rehabilitation	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
1023000800		Probation Services	162,627,825.00	121,035,291.35	41,592,533.65
	0604000000	Correctional services	162,627,825.00	121,035,291.35	41,592,533.65
1023000900		Probation Hostels	93,901,682.00	86,199,904.00	7,701,778.00
	0604000000	Correctional services	93,901,682.00	86,199,904.00	7,701,778.00
1023001000		County Probation Services	78,739,324.00	77,825,473.45	913,850.55
	0604000000	Correctional services	78,739,324.00	77,825,473.45	913,850.55
1023001100		Sub-County Probation Services	908,565,687.00	902,737,307.15	5,828,379.85
	0604000000	Correctional services	908,565,687.00	902,737,307.15	5,828,379.85
1023001200		Community Service Order	65,140,691.00	61,762,630.80	3,378,060.20
	0604000000	Correctional services	65,140,691.00	61,762,630.80	3,378,060.20
1023001300		Aftercare Services	9,684,077.00	1,721,020.00	7,963,057.00
	0604000000	Correctional services	9,684,077.00	1,721,020.00	7,963,057.00
1023001400		Community Service Order Secretariat	17,452,140.00	5,784,532.00	11,667,608.00
	0604000000	Correctional services	17,452,140.00	5,784,532.00	11,667,608.00
1023001500		Finance and Procurement Services - Coordination	35,182,950.00	26,963,379.00	8,219,571.00
	0603000000	Government Printing Services	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
	0623000000		35,182,950.00	26,963,379.00	8,219,571.00
1023001600		General Administrative Services - Coordination	324,751,186.00	290,466,389.25	34,284,796.75
	0623000000		324,751,186.00	290,466,389.25	34,284,796.75
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
	0603000000	Government Printing Services	0.00	0.00	0.00
1023001700		Development Planning Services - Coordination	13,816,700.00	5,868,998.10	7,947,701.90
	0623000000		13,816,700.00	5,868,998.10	7,947,701.90
1023001800		Integrated Correctional Services Reform	12,831,350.00	8,194,190.90	4,637,159.10
	0623000000		12,831,350.00	8,194,190.90	4,637,159.10
1023001900		Headquarters Administrative Services - Prisons	1,994,064,078.00	1,802,045,864.10	192,018,213.90
	0604000000	Correctional services	1,994,064,078.00	1,802,045,864.10	192,018,213.90
	0623000000		0.00	0.00	0.00
1023002100		Betting Control Headquarters	0.00	0.00	0.00
	0624000000		0.00	0.00	0.00
1023002200			24,631,903.00	7,587,400.00	17,044,503.00
	0604000000	Correctional services	24,631,903.00	7,587,400.00	17,044,503.00
1023002300		Regional Commands	18,434,203,018.00	18,377,298,188.95	56,904,829.05
	0604000000	Correctional services	18,434,203,018.00	18,377,298,188.95	56,904,829.05
1023002400		Maximum and High Risk Prisons	1,173,013,260.00	967,824,157.30	205,189,102.70
	0604000000	Correctional services	1,173,013,260.00	967,824,157.30	205,189,102.70
1023002500		Medium and Other Districts Prisons	2,576,940,394.00	2,546,155,513.50	30,784,880.50
	0604000000	Correctional services	2,576,940,394.00	2,546,155,513.50	30,784,880.50
1023002600		Medium & Other Districts Prisons - Continued	188,821,795.00	92,966,538.95	95,855,256.05

	0604000000	Correctional services	188,821,795.00	92,966,538.95	95,855,256.05
1023002700		National Agency for Campaign Against Drug Abuse - NACADA	0.00	0.00	0.00
	0602000000	National Government Administration and Field Services	0.00	0.00	0.00
1023002800		Family Protection - Street Families	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
1023100100		Security in Penal Facilities	5,858,692.00	0.00	5,858,692.00
	0604000000	Correctional services	5,858,692.00	0.00	5,858,692.00
1023100200		Construction of Penal Facilities	16,805,796.00	15,125,978.00	1,679,818.00
	0604000000	Correctional services	16,805,796.00	15,125,978.00	1,679,818.00
1023100300		Irrigation and Modernization of Prison Farms	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
1023100400		Modernization of Prison Industries	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
1023100500		Prison Staff Housing	43,673,322.00	0.00	43,673,322.00
	0604000000	Correctional services	43,673,322.00	0.00	43,673,322.00
1023100600		Construction of Farm Stores	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
1023100700		Modernization of Penal Training Facilities	6,184,340.00	6,183,300.00	1,040.00
	0604000000	Correctional services	6,184,340.00	6,183,300.00	1,040.00
1023100800		Construction of Probation Hostel	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
1023100900		Office Accommodation	6,138,110.00	1,480,110.00	4,658,000.00
	0604000000	Correctional services	6,138,110.00	1,480,110.00	4,658,000.00
1023101000		Refurbishment of State Department Headquarters (Teleposta)	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
	0623000000		0.00	0.00	0.00
1023101100		Construction of Penal Facilities - II.	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
1023101200		Security in Penal Institutions	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
1023101300		Construction Of Penal Facilities	9,725,900.00	2,857,175.00	6,868,725.00
	0604000000	Correctional services	9,725,900.00	2,857,175.00	6,868,725.00
1023101400		Revitalisation Of Prison Farms	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
1023101500		Modernization Of Prison Industries	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
1023101600		Construction of Staff Houses	12,000,000.00	0.00	12,000,000.00
	0604000000	Correctional services	12,000,000.00	0.00	12,000,000.00
1023101700		Staff Houses through startegic intervention	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
1023101800		Aquisition of Prisons ICT & Telecommunication infrastructure.	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
1023101900		Modernisation Of Prison Staff training	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
1023102000		Construction Of Probation Hostels	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
1023102100		Construction Of Probation Office Blocks	84,003,212.00	12,908,651.90	71,094,560.10
	0604000000	Correctional services	84,003,212.00	12,908,651.90	71,094,560.10
1023102500		Machakos Main Staff Residential Houses.	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
1023102700		Refund Of Retention Monies	0.00	0.00	0.00
	0623000000		0.00	0.00	0.00
1023102800		Security In Penal Institutions - Continued.	55,298,331.00	3,485,000.00	51,813,331.00
	0604000000	Correctional services	55,298,331.00	3,485,000.00	51,813,331.00
1023102900		Completion of Stalled Projects.	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
1023103000			14,415,040.00	0.00	14,415,040.00
	0604000000	Correctional services	14,415,040.00	0.00	14,415,040.00
1023103100			2,337,000.00	2,293,550.00	43,450.00
	0604000000	Correctional services	2,337,000.00	2,293,550.00	43,450.00
1023103200			1,140,101.00	1,004,833.85	135,267.15

0604000000	Correctional services	1,140,101.00	1,004,833.85	135,267.15
Grand Total		27,124,584,838.00	26,100,953,853.75	1,023,630,984.25

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution By Programmes and Sub-Programmes

Entity: 1023-State Department For Correctional Services

Period: JUL-20 To JUN-21

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
0601000000		Policing Services	0.00	0.00	0.00
	0601010000	Kenya Police Services	0.00	0.00	0.00
0602000000		National Government Administration and Field Services	0.00	0.00	0.00
	0602040000	National Campaign against Drug and Substance Abuse	0.00	0.00	0.00
0603000000		Government Printing Services	0.00	0.00	0.00
	0603010000	Government Printing Services	0.00	0.00	0.00
0604000000		Correctional services	26,738,002,652.00	25,769,460,896.50	968,541,755.50
	0604010000	Offender Services	24,609,608,561.00	23,878,279,989.65	731,328,571.35
	0604020000	Capacity Development	674,032,339.00	608,840,202.35	65,192,136.65
	0604040000	Probation and After Care Service	1,454,361,752.00	1,282,340,704.50	172,021,047.50
0623000000			386,582,186.00	331,492,957.25	55,089,228.75
	0623010000		386,582,186.00	331,492,957.25	55,089,228.75
0624000000			0.00	0.00	0.00
	0624010000		0.00	0.00	0.00
		Grand Total	27,124,584,838.00	26,100,953,853.75	1,023,630,984.25

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

