

REPUBLIC OF KENYA



REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability



REPORT

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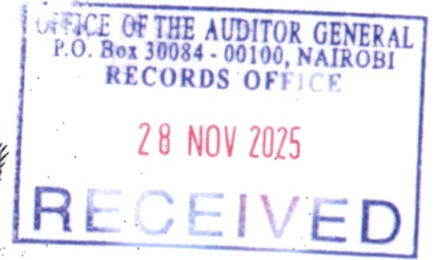
THE AUDITOR-GENERAL

ON

**RECEIVER OF REVENUE
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
30 JUNE, 2025**

NATIONAL POLICE SERVICE



NATIONAL POLICE SERVICE

NATIONAL GOVERNMENT

RECEIVER OF REVENUE ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2025

Transitional IPSAS Statements/Prepared in accordance with the Accrual Basis of Accounting Method
under the International Public Sector Accounting Standards (IPSAS)

**RECEIVER OF REVENUE – NATIONAL POLICE SERVICE VOTE 0130
REVENUE STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2025**

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RECEIVER OF REVENUE – NATIONAL POLICE SERVICE VOTE 0130
REVENUE STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2025

1. ACRONYMS AND DEFINITION OF KEY TERMS

NPS	National Police Service
KPS	Kenya Police Service
DCI	Directorate of Criminal Investigation
APS	Administration Police Service
GSU	General Service Unit
IAU	Internal Affairs Unit
IG	Inspector General of Police
ROR	Receiver of Revenue
DIG	Deputy Inspector General
SCFO	Senior Chief Finance Officer
FY	Financial Year
GOK	Government of Kenya
HAU	Head of Accounting Unit
ICT	Information and Communication Technology
IFMIS	Integrated Financial Management Information System
IPSAS	International Public Sector Accounting Standards
KPS	Kenya Police Service
LAN	Local Area Network
NPSC	National Police Service Commission
OAG	Office of the Auditor General
OCOB	Office of the Controller of Budget
PFM	Public Finance Management
TNT	The National Treasury
PSASB	Public Sector Accounting Standards Board
CBK	Central Bank of Kenya
SGB	Security of Government Building
PAC	Public Accounts Committee
KRA	Kenya Revenue Authority

**RECEIVER OF REVENUE – NATIONAL POLICE SERVICE VOTE 0130
REVENUE STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2025**

a) DEFINITION OF KEY TERMS

Revenue

Income generated by National Police Service from providing hire of security services and issue of certificate of good conduct by DCI.

Receipts

Actual funds received by NPS during the financial year from offering hire of police services and certificate of good conduct.

Appropriation in Aid

Revenue collected by NPS that is retained and used to finance its operations instead of being remitted to the National Treasury.

Variance

Difference between actual revenue collected and the targeted amount.

Surplus

Occurs when actual collections exceed targeted amounts.

Deficit

Occurs when collections fall short of the target.

Arrears

Revenue owed to NPS from previous periods that has not yet been paid.

Approved estimates

Authorized budgeted financial projections for the financial year.

2. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

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

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

(b) Mandate of the National Police Service

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

Vision Statement

‘A Professional, Efficient and Responsive Police Service’

Mission Statement

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

Core Values

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

- Integrity

RECEIVER OF REVENUE – NATIONAL POLICE SERVICE VOTE 0130
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- Impartiality
- Patriotism
- Efficiency
- Transparency and Accountability
- Partnership and Participation

The Core Function of National Police Service

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

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

(c) Key Management

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

- Inspector General of Police
- Secretary Administration/Accounting Officer

**RECEIVER OF REVENUE – NATIONAL POLICE SERVICE VOTE 0130
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- DIG Kenya Police Service
- DIG Administration Police Service
- Director Directorate of Criminal Investigations
- Commandant General Service Unit

(d) Fiduciary Management

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

a) Table 1.0 Key Management Personnel-National Police Service

No.	Designation	Name
1.	Inspector General	Douglas Kanja Kirocho, CBS,OGW
2.	Secretary Administration /Receiver of revenue	Bernice S.Lemedeket, EBS
3.	Deputy Inspector General- KPS	Eliud Kipkoech Lagat, EBS, OGW, HSC,SS,ndc(K)
4.	Deputy Inspector General- APS	Gilbert Masengeli, CBS, OGW
5.	Director Criminal Investigations- DCI	Mohamed I. Amin, CBS, OGW, "ndc" (K)
7.	Director Human Capital Management	Dr.Julius O. Olayo,PhD
8.	Senior Chief Finance Officer	CPA Arthur C. Nduati
8.	Director -Supply Chain Management Services	Joel K. Ngolekong
9.	Senior Deputy Accountant General	CPA Samuel T. Maina

**RECEIVER OF REVENUE – NATIONAL POLICE SERVICE VOTE 0130
REVENUE STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2025**

e) National Police Service Headquarters

Jogoo House 'A'

Taifa road, off Harambee Avenue

P.O. Box 44249-00100

Nairobi, Kenya

NPS contacts: -

Telephone: +254(20)2221969

Email; NPS@nationalpolice.go.ke

www.nationalpolice.go.ke

(f) National Police Service Bankers

Central Bank of Kenya

Haile Selassie Avenue

City Square 00200

Nairobi Kenya

(g) Independent Auditors

Auditor-General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO-00100

Nairobi, Kenya

(h) Principal Legal Advisor

The Attorney General

State Law Office & Department of Justice

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

**RECEIVER OF REVENUE – NATIONAL POLICE SERVICE VOTE 0130
REVENUE STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2025**

3. STATEMENT BY RECEIVER OF REVENUE

National police service has three major streams of revenue namely-

- Certificate of Good Conduct; revenue collected by the Directorate of Criminal Investigation through issuance of police clearance certificate to the general public charged at a standard rate of Kshs. 1,000 per every certificate issued.
- Hire of police security services; receipts earned through hiring of both armed and unarmed police officers, hire of police band, police riders and motorcycles to banks, sacco's, private company's individuals and other financial institutions at specified rates
- Sundry Revenue; revenue earned through commissions charged on salary deductions remitted to banks, sacco's and other financial institutions at specified rates, fines and surcharges levied on officers who leave service in lieu of notice.

Revenue collected is further remitted to the National Treasury's Exchequer Account (Consolidated Fund Account).

Key Performance Highlights

Performance against Actual Amounts

The following is an overview of the revenue performance for the year ended 30th June, 2025 as reported in the detailed financial statement together with the commentary. Table below shows the actual performance against approved budget for the period under review.

Actual Performance against Budget for the year ended 30th June, 2025

Financial Performance	Approved Estimates	Actual	Variance	% of Collection
	Ksh.	Ksh.	Ksh.	Ksh.
Certificate of Good Conduct	1,441,256,320	596,860,370	844,395,950	41%
Hire of security services fees	904,672,324	909,707,092	(5,034,768)	101%
Sundry Revenue	222,000,000	193,134,465	28,865,535	87%
Surplus for the year	2,567,928,644	1,699,701,927	868,226,717	66%

Hire of Security services fees actual collection surpassed the approved estimates due to payment of revenue arrears for previous years by the clients resulting to over performance.

**RECEIVER OF REVENUE – NATIONAL POLICE SERVICE VOTE 0130
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Achievements realized during the collection of Revenue in the Financial Year 2024/2025

During the period under review, NPS realized the following major achievements in the collection of revenue:

- National Police Service on boarded revenue collection from hire of security services on E-citizen platform during the period under review thus doing away with manual revenue collections methods which created loopholes for revenue short fall and also delays in receipts of revenues from the clients.
- Introduction of advance payment of security services; deployment of police officers to clients are currently done after payment for services have been already made by the clients unlike the previous years when payment was made by month end after the services have already been delivered. This has enhanced timely collection of revenue.

Challenges faced in the collection of Revenue during the Financial Year 2024/2025

During the same period, unforeseen issues emerged affecting the realization of the targeted revenue estimates.

- Low security service rates charged by the National Police Service compared to the existing market rates resulting to under collection.
- Insecurity in some parts of the country leading to closure of businesses in some counties hence reducing demand for security services by our clients.
- Part of revenue collected from the issuance of Certificate for good conduct was converted to Appropriation in Aid after the estimates had been set in the budget resulting to low revenue performance under Certificate of Good conduct.
- Countrywide demonstrations which led to closure of banks, sacco and other financial institutions leading to reduction in revenue collection.

Mitigating Measures

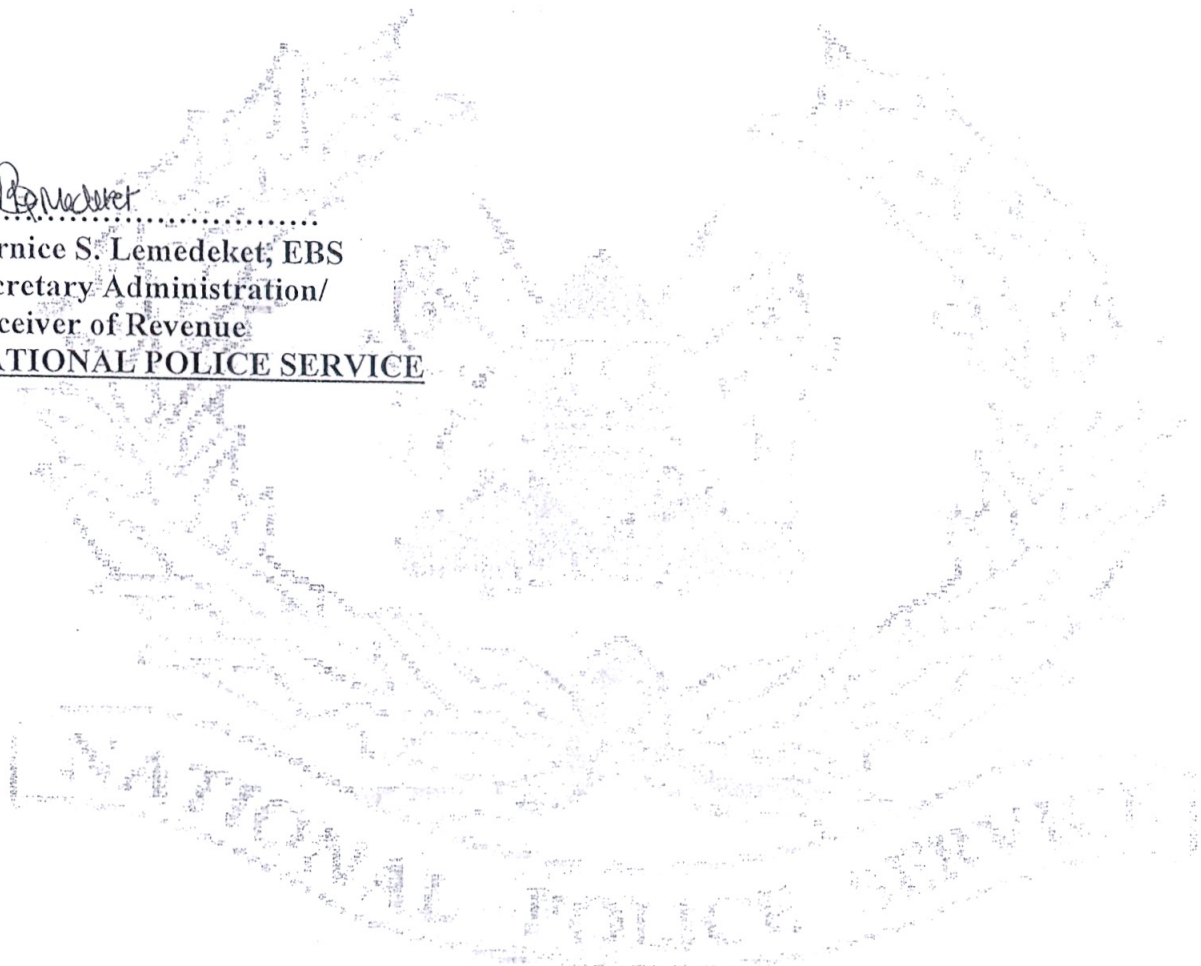
- Review of National Police Service hiring of security terms of engagement by increasing the current rates charged to match the market rates to raise more revenue.
- Increased monitoring and evaluation of revenue collections at the counties.

**RECEIVER OF REVENUE – NATIONAL POLICE SERVICE VOTE 0130
REVENUE STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2025**

- Improvement of the revenue collection Internal Control Systems at the revenue collection centres.
- Continuous training of Revenue Officers at the Revenue Collection Centres on revenue management.
- On boarding of revenue all revenue streams on the E-citizen platform to seal possible losses and eliminate manual revenue collection methods that result to loss of revenue.

Bernice S. Lemedeket

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Bernice S. Lemedeket, EBS
**Secretary Administration/
Receiver of Revenue**
NATIONAL POLICE SERVICE



**RECEIVER OF REVENUE – NATIONAL POLICE SERVICE VOTE 0130
REVENUE STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2025**

4. MANAGEMENT DISCUSSION AND ANALYSIS

The summary of revenue received by National Police Service in the previous years is as stated below;

Activity	FY 2023/2024			FY 2024/2025		
	Budget Estimates	Actual Revenue	% Performance	Budget Estimates	Actual Revenue	% Performance
ificate of l conduct	1,341,625,248	1,013,171,600	76	1,441,256,320	596,860,370	41
of rity ices	1,109,093,645	772,846,204	70	904,672,324	909,707,092	101
ry enue	-	24,008,663	-	222,000,000	193,134,465	87

Challenges faced with Revenue Collection

- Low security service rates charged by the National Police Service compared to the existing market rates resulting to less revenue collected.
- There were countrywide protests which led to closure of businesses reducing revenue collection.
- Insecurity in some parts of the country leading to closure of businesses in some counties hence reducing demand for hiring of security services.

Mitigating Factors employed to overcome the Challenges.

- Review of National Police Service hiring of security terms of engagement by increasing the current rates charged to match the market rates and raise more revenue.
- Increased monitoring and evaluation of revenue collections at the counties.
- Improvement of the revenue collection Internal Control Systems at the revenue collection centres.
- Training of Revenue Officers at the Revenue Collection Centres on revenue management.
- On boarding of revenue collection on the e citizen platform sealing any losses and manual methods that result to delayed payment.

**RECEIVER OF REVENUE – NATIONAL POLICE SERVICE VOTE 0130
REVENUE STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2025**

5. STATEMENT OF RECEIVER OF REVENUE'S RESPONSIBILITIES

Section 82 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, a receiver of revenue shall prepare an account of the revenue received and collected by that receiver during that financial year.

The Secretary Administration/Receiver of Revenue in charge of the National Police Service is responsible for the preparation and presentation of the receiver of revenue account, which gives a true and fair view of the state of affairs of the receiver of revenue for and as at the end of the financial year (period) ended on June 30, 2025. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the *entity*; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Secretary Administration/Receiver of Revenue in charge of the National Police Service accepts responsibility for the entity's receiver of revenue accounts, which have been prepared on the Accrual Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Receiver of revenue is of the opinion that the entity's receiver of revenue account gives a true and fair view of the state of entity's receiver of revenue transactions during the financial year ended June 30, 2025, and of the entity's financial position as at that date. The Secretary Administration/Receiver of revenue in charge of the National Police Service further confirms the completeness of the accounting records maintained for the receiver of revenue, which have been relied upon in the preparation of the receiver of revenue account as well as the adequacy of the systems of internal financial control.

The Secretary Administration/Receiver of Revenue in charge of the National Police Service 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

**RECEIVER OF REVENUE – NATIONAL POLICE SERVICE VOTE 0130
REVENUE STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2025**

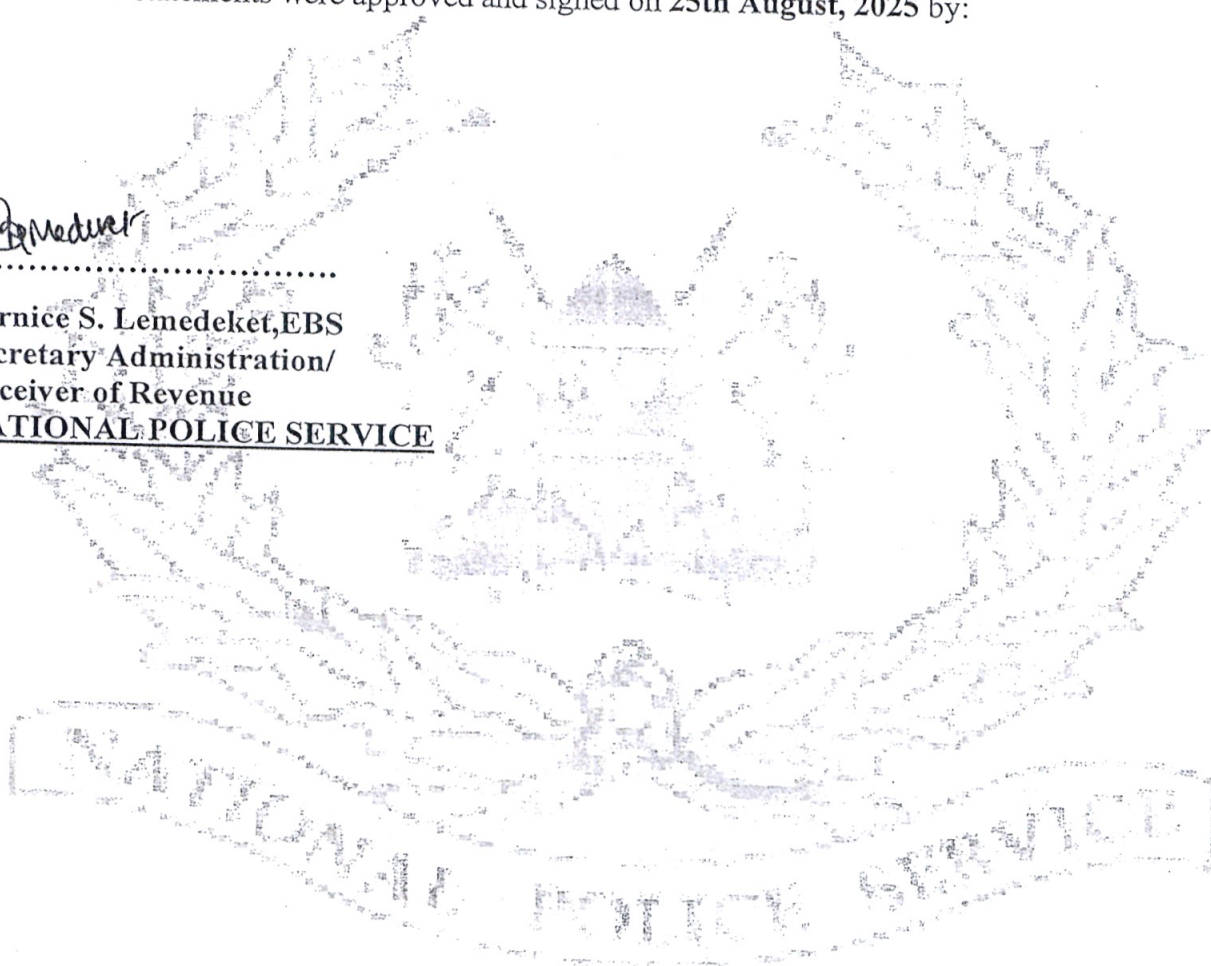
year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Receiver of Revenue confirms that the receiver of revenue's accounts has been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the Revenue Statements

The revenue statements were approved and signed on **25th August, 2025** by:



.....
Bernice S. Lemedeket, EBS
**Secretary Administration/
Receiver of Revenue**
NATIONAL POLICE SERVICE



REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON RECEIVER OF REVENUE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2025 – NATIONAL POLICE SERVICE

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 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 the intended purpose; and,
- C. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying transitional IPSAS Receiver of Revenue Financial Statements – National Police Service set out on pages 1 to 9, which comprise of the statement of financial position as at 30 June, 2025, and the statement of financial

performance, statement of cash flows, statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of the National Police Service as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33) and comply with the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Opinion

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

Emphasis of Matter

Long Outstanding Arrears of Revenue

The statement of financial position reflects receivables from exchange transactions balance of Kshs.1,090,515,677 as disclosed in Note 8 to the financial statements. However, the receivables balance of Kshs.1,090,515,677 include an amount of Kshs.773,546,329 that has been outstanding for over one year. Management did not provide evidence of efforts taken to recover the arrears of revenue.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Information

The Management is responsible for the Other Information set out on page iv to xiii which comprise of Key Entity Information and Management, Statement by Receiver of Revenue, Management Discussion and Analysis, and the Statement of Receiver of Revenue's

Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Receiver of Revenue financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

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

REPORT ON THE 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 effective processes and systems of internal controls, risk management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal 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 revenue statements, Management is responsible for assessing the Service's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the revenue statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities

*Report of the Auditor-General on Receiver of Revenue Financial Statements for the year ended 30 June, 2025–
National Police Service*

that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

04 December, 2025

6. REPORT OF THE INDEPENDENT AUDITORS ON THE NATIONAL POLICE
SERVICE RECEIVER OF REVENUE



RECEIVER OF REVENUE – NATIONAL POLICE SERVICE VOTE 0130
 REVENUE STATEMENTS FOR THE PERIOD ENDED 30TH JUNE,2025

7. STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 30TH JUNE,2025

Description	Notes	Period Ended 30th June,2025
		Kshs
Revenue from non-exchange transactions		
Miscellaneous Revenue	4	193,134,465
Sub-total		193,134,465
Revenue from exchange transactions		
Fees on Use of Goods & Services	5	1,581,410,153
Sub-total		1,774,544,618
Total revenue		1,774,544,618
Expenses		
Disbursements to Exchequer Account	6	-
Total expenses		-
Balance Due for Disbursements		1,774,544,618

These revenue statements were approved and signed on 25th August, 2025 by:

B. Medket

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 Bernice S.Lemedeket,EBS
 Secretary Administration/
 Receiver of Revenue

Samuel T. Maina

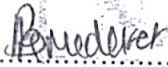
.....
 Samuel T. Maina
 Head of Accounting Unit
 ICPAK No. 10411

RECEIVER OF REVENUE – NATIONAL POLICE SERVICE VOTE 0130
 REVENUE STATEMENTS FOR THE PERIOD ENDED 30TH JUNE, 2025

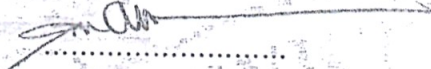
8. STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE, 2025

Description	Note	Period Ended 30th June, 2025	Opening Statement 1 st July 2024
		Kshs	Kshs
Current Assets			
Cash and Cash Equivalents	7	1,706,003,041	6,301,114
Receivables from Exchange transactions	8	1,090,515,677	1,015,672,986
Total Current Assets		2,796,518,718	1,021,974,100
Total Assets		2,796,518,718	1,021,974,100
Current Liabilities			
Payables-Due to Exchequer	9	2,796,518,718	1,021,974,100
Total Financial Liabilities		2,796,518,718	1,021,974,100

These revenue statements were approved and approved and signed on 25th August, 2025 by:



 Bernice S. Lemedeket, EBS
 Secretary Administration/
 Receiver of Revenue



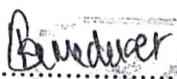
 Samuel T. Maina
 Head of Accounting Unit
 ICPAK No. 10411

RECEIVER OF REVENUE – NATIONAL POLICE SERVICE VOTE 0130
 REVENUE STATEMENTS FOR THE PERIOD ENDED 30TH JUNE, 2025

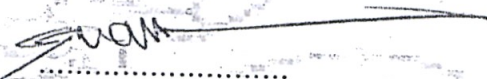
9. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE, 2025

Description	Note	Period Ended 30th June, 2025 Kshs
Operating Activities		
Receipts		
Miscellaneous receipts	4	193,134,465
Fees on use of Goods/Services		1,506,567,462
Total Receipts		1,699,701,927
Payments		
Disbursements To Exchequer Account	6	-
Total Payments		-
Net Cash from operating Activities		1,699,701,927
Cash and Cash Equivalent as at 1 st July 2024		6,301,114
Cash and Cash Equivalent as at 30th June 2025		1,706,003,041

These revenue statements were approved and signed on 25th August, 2025 by:



 Bernice S. Lemedeket, EBS
 Secretary Administration/
 Receiver of Revenue



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

RECEIVER OF REVENUE – NATIONAL POLICE SERVICE VOTE 0130
REVENUE STATEMENTS FOR THE PERIOD ENDED 30TH JUNE,2025

10. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE PERIOD ENDED 30TH JUNE,2025

Description	Original Targets	Adjustments	Final Targets	Actual	% Realized
	Kshs	Kshs	Kshs	Kshs	
Revenue from non-exchange transactions					
Miscellaneous Revenue	-	222,000,000	222,000,000	193,134,465	87%
Sub Total	-	222,000,000	222,000,000	193,134,465	87%
Revenue from exchange transactions					
Fees on Use of Goods & Services	3,431,006,450	(1,085,077,806)	2,345,928,644	1,506,567,462	64%
Sub Total	3,431,006,450	(1,085,077,806)	2,345,928,644	1,506,567,462	64%
Total revenue	3,431,006,450	(863,077,806)	2,567,928,644	1,699,701,927	66%

Budget Notes:

Miscellaneous Income - This relates to various commissions charged on salary deductions remittance to sacco's, banks and other financial institutions. There was under collection on miscellaneous revenue due to overestimation on the budget estimates.

Hire of Security – There was under collection during the financial year in review due to continuous political unrest all over the country causing many institutions like Banks and Saccos to be closed on certain days of demonstrations.

Good conduct fees – The under collection occurred due to transfer of Revenue of Ksh 500,000,000 to Appropriation in Aid after the targets had been set.

**RECEIVER OF REVENUE – NATIONAL POLICE SERVICE VOTE 0130
REVENUE STATEMENTS FOR THE PERIOD ENDED 30TH JUNE, 2025**

11. NOTES TO THE FINANCIAL STATEMENTS

1. General Information

National Police Service Receiver of Revenue was appointed by the Cabinet Secretary, National Treasury in accordance with section 75 of the PFM Act. The Entity's principal activity is hire of security services and issuance of police clearance certificate as outlined in the appointment letter and section 75 of the PFM Act.

2. Statement of Compliance and Basis of Preparation

The revenue statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) and Section 82 of the Public Finance Management Act, 2012. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

3. Significant Accounting Policies

a) Revenue

i) Revenue from non-exchange Transactions

Revenue from taxes, grants, fines, penalties and forfeitures is recognized when the event occurs and the asset recognition criteria is met. Revenue billed/assessed during the year but not yet collected is reported as a receivable in the statement of financial position.

ii) Revenue from exchange Transactions.

Rendering of services

The Receiver of Revenue recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

Sale of goods

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably, and it is probable that the economic benefits or service potential associated with the transaction will flow to the Entity.

b) Budget

The budget is developed on the cash basis, the same accounts classification basis, and for the same period as these revenue statements. The revenue budget was approved as required by law and as

**RECEIVER OF REVENUE – NATIONAL POLICE SERVICE VOTE 0130
REVENUE STATEMENTS FOR THE PERIOD ENDED 30TH JUNE, 2025**

detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the revenue's actual performance against the comparable budget for the financial year under review has been included in these revenue statements.

c) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank. Bank account balances include amounts held at the Central Bank of Kenya and any other commercial bank.

d) Disbursements to the Exchequer

The Receiver of Revenue has a daily arrangement for sweeping of funds from its bank account to the Exchequer account. Total disbursements to the exchequer are as a result of the sweeping arrangement during the year.

e) Comparative Figures

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

f) Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the revenue statements for the year ended June 30, 2025

RECEIVER OF REVENUE – NATIONAL POLICE SERVICE VOTE 0130
REVENUE STATEMENTS FOR THE PERIOD ENDED 30TH JUNE, 2025

NOTES TO THE FINANCIAL STATEMENTS

4. Miscellaneous Revenue

Description	2024/2025
	Kshs
Sundry Revenue	193,134,465
Total Revenue	193,134,465

5. Sale of Goods and Services

Description	2024/2025
	Kshs
Certificate of Good Conduct Fees	596,860,370
Hire of Security Service Fees	984,549,783
Total Revenue	1,581,410,153

Breakdown of Sale of Goods and Services

	CBK Analysis	KCB Bank Balance	KCB Opening Balance	Arrears during the year	Arrears paid during the year	As at 30 th June 2025
Certificate of good conduct	596,860,370	-	-	-	-	596,860,370
Hire of Security services	912,664,512	448,493	(3,405,913)	316,969,348	(242,126,657)	984,549,783
Total	1,509,524,882	448,493	(3,405,913)	316,969,348	(242,126,657)	1,581,410,153

6. Disbursement to Exchequer Account

Descriptions	2024/2025
	Kshs
Disbursement to Exchequer Account	-
Total	-

There was no disbursement to the National exchequer account during the financial year 2024/2025.

RECEIVER OF REVENUE – NATIONAL POLICE SERVICE VOTE 0130
REVENUE STATEMENTS FOR THE PERIOD ENDED 30TH JUNE, 2025

7. Cash and Cash Equivalents

Name of Bank, Account No. & currency	Amount in bank account currency	Period Ended 30 th June 2025	Opening Statement 1 st July 2024
		Kshs	Kshs
National Police Service Revenue CBK -ACC NO.1000674164 (Kshs)	Kshs	1,705,554,547	2,895,201
National Police Service Revenue KCB – ACC.NO.1315155419 (Kshs)	Kshs	448,493	3,405,913
Total		1,706,003,041	6,301,114

8. Receivables from exchange transactions

Description	2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Fees on Use of Goods & Services	1,090,515,677	1,015,672,986
Total	1,090,515,677	1,015,672,986

9. Payables- Due to Exchequer

Description	2024/2025
	Kshs
Balance as at 1 st July 2024	1,021,974,100
Amounts billed during the year	1,774,544,618
Amounts disbursed to Exchequer during the year	-
Balance c/d at the end of the year	2,796,518,718

This relates to amounts yet to be disbursed to the exchequer at the end of the financial year 2024/2025.

**RECEIVER OF REVENUE – NATIONAL POLICE SERVICE VOTE 0130
REVENUE STATEMENTS FOR THE PERIOD ENDED 30TH JUNE, 2025**

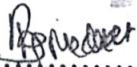
12. APPENDICES

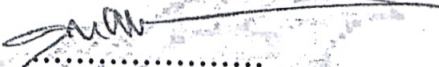
APPENDIX 1: PROGRESS ON FOLLOW UP OF PRIOR YEAR AUDITOR-GENERAL RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

The National Police Service had no prior year's audit issues in the FY 2022/2023 and FY 2023/2024. This is because during these periods, State Department for Internal Security and National Administration was the official receiver of revenue collected by the National Police service.


.....
Bernice S. Lemedeket, EBS
Secretary Administration/
Receiver of Revenue


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

RECEIVER OF REVENUE – NATIONAL POLICE SERVICE VOTE 0130
REVENUE STATEMENTS FOR THE PERIOD ENDED 30TH JUNE, 2025

APPENDIX 2: STATEMENT OF ARREARS OF REVENUE AS AT 30TH JUNE 2025

Classification of Revenue	Balance as at 1 st July 2024 (current FY)	Arrears received during the year	Additions in arrears for the current year to 30 th June 2025	Total arrears as at 30 th June 2025	Measures taken to recover the arrears	Assessment to the recoverability of arrears
	Kshs	Kshs	Kshs	Kshs		
Arrears of Revenue from exchange transactions						
Fees on Use of Goods & Services(KRA)	495,019,000	00	76,767,300	571,786,300	Follow up through letters.	
Fees on Use of Goods & Services(UBA BANK)	624,800	00	00	624,800	Follow up through letters	
Fees on Use of Goods & Services(POST OFFICE)	192,626,900	00	0	192,626,900	Follow up through letters	
Fees on Use of Goods & Services(CBK)	327,402,286	(242,126,657)	240,202,048	325,477,677	Follow up through letters	
Sub Total	1,015,672,986	(242,126,657)	316,969,348	1,090,515,777		
Total Arrears	1,015,672,986	(242,126,657)	316,969,348	1,090,515,777		

These arrears are disclosed as required under the PFM Act section 82 (2) of 2012

Bernice S. Lemedeket

Bernice S. Lemedeket, EBS
Secretary Administration/
Receiver of Revenue

RECEIVER OF REVENUE – NATIONAL POLICE SERVICE VOTE 0130
 REVENUE STATEMENTS FOR THE PERIOD ENDED 30TH JUNE, 2025

APPENDIX 3: AGEING ANALYSIS OF REVENUE IN ARREARS

Description	Less than 1 year	Between 1-2 years	Between 2-3 years	Over 3 years	Total
	Kshs	Kshs	Kshs	Kshs	Kshs
Arrears of Revenue from exchange transactions					
(SGB) Security of Government Buildings	76,767,300	77,015,000	77,226,000	340,778,000	571,786,300
(KPS) Nairobi Area	0	0	0	624,800	624,800
Certificate Of Good Conduct (DCI)	0	0	0	192,626,900	192,626,900
(KPS) HQS	240,202,048	38,743,564	46,532,065	0	325,477,677
Total (Agree to Statement of Arrears)	316,969,348	115,758,564	123,758,065	534,029,700	1,090,515,677
	29%	11%	11%	49%	

APPENDIX 4: REPORT OF WAIVERS AND VARIATIONS OF TAXES, FEES OR CHARGES GRANTED BY THE RECEIVER OF REVENUE DURING THE YEAR.

Name of person / organisation benefitting from waiver/ variation	Year in which waiver/ variation relates	Amount of variation/ waiver (tax, fee, or charge)	Reasons for waiver/ variation	The law in terms of which the variation/waiver was granted
N/A	N/A	N/A	N/A	N/A

Benedict


.....
 Bernice S.Lemedeket, EBS
 Secretary Administration/
 Receiver of Revenue

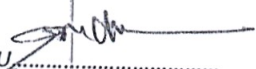
REPUBLIC OF KENYA
 NATIONAL POLICE SERVICE
 BANK RECONCILIATION STATEMENT AS AT 30 JUNE 2025
 KENYA COMMERCIAL BANK A/C NO.1315155419

	(KSHS)	(KSHS)	(KSHS)
BALANCE AS PER BANK CERTIFICATE			448,493.10
LESS:			
Payments in Cash Book not yet recorded in Bank Statement	0.00		
Receipts in Bank Statement not yet recorded in Cash Book	-		
TOTAL			
ADD:			
Payments Bank Statement not yet recorded in Cash Book.	-		
Receipts in Cash Book not yet recorded in Bank Statement	-		
TOTAL			
BALANCE AS PER CASH BOOK			<u>448,493.10</u>

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

Prepared by.....  ACCT II 12/07/25
 Signature Designation Date

Checked by.....  AAG 18/07/25
 Signature Designation Date

Approved by HAU.....  SAAC 10/07/25
 Signature Designation Date

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26-Jun-25 Agent Deposit SZA0MQW3990G DEPOSIT J WERE DCI 9	26-Jun-25	38,000.00	415,128.10
26-Jun-25 Inward SWIFT Pa PRIME BANK LIMI KE/NAIROBI/ KE/N	26-Jun-25	224,050.00	639,178.10
27-Jun-25 Direct Credits KENYA POWER LIGHTI BANK FT25178T	27-Jun-25	33,600.00	672,778.10
27-Jun-25 EFT Charge AC-1315155419 FT25178TW070	27-Jun-25 '-115.00'		672,663.10
27-Jun-25 Chq Dep CHQ009942 PAUL KATHENYA BANK FT25178T9P	01-Jul-25	37,600.00	710,263.10
27-Jun-25 Chq Dep CHQ020517 HIRE OF AP SERVICES BANK FT25	01-Jul-25	35,200.00	745,463.10
27-Jun-25 SWIFT Charge REV NATIONAL POL AC-1315155419 FT	27-Jun-25 '-575.00'		744,888.10
27-Jun-25 Outward SWIFT P REV NATIONAL POL KE NAIROBI KENY	27-Jun-25 '-600,000.00'		144,888.10
27-Jun-25 Chq Dep CHQ256357 NPS BANK FT25178GKX72	01-Jul-25	37,600.00	182,488.10
27-Jun-25 Chq Dep CHQ002766 NPS BANK FT25178NL8J6	01-Jul-25	10,000.00	192,488.10
27-Jun-25 Chq Dep CHQ011005 NPS BANK FT25178NXC93	01-Jul-25	10,000.00	202,488.10
27-Jun-25 Salary Payment MT ELGON ORCHARDS LIMITED BANK F	27-Jun-25	72,000.00	274,488.10
27-Jun-25 EFT Charge AC-1315155419 FT25178HTJBC	27-Jun-25 '-230.00'		274,258.10
30-Jun-25 Inward SWIFT Pa GULF AFRICAN BA KE/NAIROBI/ KE/N	30-Jun-25	36,850.00	311,108.10
30-Jun-25 Direct Credits KENYA POWER LIGHTI BANK FT25181Y	30-Jun-25	67,500.00	378,608.10
30-Jun-25 EFT Charge AC-1315155419 FT25181Y2W6Z	30-Jun-25 '-115.00'		378,493.10
30-Jun-25 Inward SWIFT Pa BANK OF BARODA KE/NAIROBI/ KE/N	30-Jun-25	40,000.00	418,493.10
30-Jun-25 Chq Dep CHQ014568 RILEY FALCON BANK FT25181TTLK	02-Jul-25	30,000.00	448,493.10

BALANCE AT PERIOD END:

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'-65,740,182.00'	49,691,596.00	448,493.10
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CHAMBERLAIN BERWATER WAWA FOR

Bud

PAYMENTS

F.O. 26 (Small)

Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh.	cts.	Sh.	cts.	Sh.	cts.
BANK	Bank Charges		245						115	=
REVENUE										
BANK AC	Transfer of revenue		246						250000	=
BANK	Bank Charges		247						890	=
BANK	Bank Charges		248						115	=
BANK	Bank Charges		249						345	=
BANK	Bank Charges		250						575	=
REVENUE	Transfer of Revenue		251						900000	=
REVENUE	Transfer of Revenue		252						1000000	=
BANK	Bank Charges		253						1725	=
BANK	Bank Charges		254						575	=
REVENUE	Transfer of Revenue		255						600000	=
BANK	Erroneous Payment		256						26400	=
REVENUE	Transfer of Revenue		257						400000	=
BANK	Bank Charges		258						575	=
REVENUE	Transfer of Revenue		259						750000	=
BANK	Bank Charges		260						575	=
BANK	Bank Charges		261						575	=
REVENUE	Transfer of Revenue		262						500000	=
REVENUE	Transfer of Revenue		263						600000	=
BANK	Bank Charges		264						920	=
BANK	Bank Charges		265						115	=
CF									3136503.10	
									269803.10	=
BANK	Unpaid cheques		266						2688010.00	
CF									448493.10	
									3136503.10	

Certified and verified Chairman Bernard A. Williams *BW*

REPUBLIC OF KENYA
 NATIONAL POLICE SERVICE
 BANK RECONCILIATION STATEMENT AS AT 30 JUNE 2025
 CENTRAL BANK OF KENYA REVENUE A/C NO. 1000674164

	(KSHS)	(KSHS)	(KSHS)
BALANCE AS PER BANK CERTIFICATE			1,705,554,547.4
LESS:			
1 Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	-		
2 Receipts in Bank Statement not yet recorded in Cash Book	-		
TOTAL			
ADD:			
3 Payments Bank Statement not yet recorded in Cash Book.	-		
4 Receipts in Cash Book not yet recorded in Bank Statement	-		
TOTAL			
BALANCE AS PER CASH BOOK			<u><u>1,705,554,547.4</u></u>

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

Prepared by.....	XCCT II	10/07/25
Signature	Designation	Date
Checked by.....	AOK	10/07/25
Signature	Designation	Date
Approved by HAU.....	SARZ	10/07/25
Signature	Designation	Date

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BANKI
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KENYA



CENTRAL
BANK OF
KENYA

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

July 14, 2025

CERTIFICATE OF BALANCES

Customer: 165887 NATIONAL POLICE SERVICE
Balance
Date: 30-Jun-25

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


Micah Nabori
Authorised Signatory
Banking Services Division


Joyce Nasieku
Authorised Signatory
Banking Services Division

~~meat~~ *CONFIRMED BY MICHAEL O. WINDA*
Bond





Miscellaneous Receipt Register

Currency	KSH	Report Date	29-AUG-25
		Page	1 Of 5

Budget Type: 0130 NPS REVENUE

Batch Name	Receipt Date	Receipt Number	Document Sequence	Paid by Name	GL Date	Receipt Amount	Receipt Description	Activity	Activity Account
	31-Jul-2024	130000009	130000009	VARIOUS CLIENTS	31-Jul-2024	49,860,807.00	BEING RECEIPT OF REVENUE (Hire of Security Services Fees)	Hire of Security Services Fees	2-0130-0000000000-00001001-00000000-1420235
	30-Aug-2024	1300000010	1300000010	VARIOUS CLIENTS	30-Aug-2024	57,791,672.00	BEING RECEIPT OF REVENUE (Hire of Security Services Fees)	Hire of Security Services Fees	2-0130-0000000000-00001001-00000000-1420235
	27-Sep-2024	1300000011	1300000011	CBK	27-Sep-2024	121,700,084.05	BEING RECEIPT OF REVENUE (Hire of Security Services Fees)	Hire of Security Services Fees	2-0130-0000000000-00001001-00000000-1420235
	30-Sep-2024	1300000012	1300000012	VARIOUS CLIENTS	30-Sep-2024	50,782,350.00	BEING RECEIPT OF REVENUE (Hire of Security Services Fees)	Hire of Security Services Fees	2-0130-0000000000-00001001-00000000-1420235
	17-Oct-2024	1300000013	1300000013	CBK	17-Oct-2024	13,481,547.35	BEING RECEIPT OF REVENUE (Hire of Security Services Fees)	Hire of Security Services Fees	2-0130-0000000000-00001001-00000000-1420235
	31-Oct-2024	1300000014	1300000014	VARIOUS CLIENTS	31-Oct-2024	-28,410,638.65	BEING RECEIPT OF REVENUE (Hire of Security Services Fees)	Hire of Security Services Fees	2-0130-0000000000-00001001-00000000-1420235
	31-Oct-2024	1300000014	1300000014	VARIOUS CLIENTS	31-Oct-2024	28,410,638.65	BEING RECEIPT OF REVENUE (Hire of Security Services Fees)	Hire of Security Services Fees	2-0130-0000000000-00001001-00000000-1420235
	31-Oct-2024	1300000046	1300000046	VARIOUS CLIENTS	31-Oct-2024	41,892,186.00	BEING RECEIPT OF REVENUE (HIRE OF SECURITY SERVICE FEES)	Hire of Security Services Fees	2-0130-0000000000-00001001-00000000-1420235
	18-Nov-2024	1300000015	1300000015	CBK	18-Nov-2024	13,727,626.85	BEING RECEIPT OF REVENUE (Hire of Security Services Fees)	Hire of Security Services Fees	2-0130-0000000000-00001001-00000000-1420235
	26-Nov-2024	1300000016	1300000016	CBK	26-Nov-2024	93,217,398.70	BEING RECEIPT OF REVENUE (Hire of Security Services Fees)	Hire of Security Services Fees	2-0130-0000000000-00001001-00000000-1420235
	29-Nov-2024	1300000017	1300000017	VARIOUS CLIENTS	29-Nov-2024	-10,051,235.90	BEING RECEIPT OF REVENUE (Hire of Security Services Fees)	Hire of Security Services Fees	2-0130-0000000000-00001001-00000000-1420235

Miscellaneous Receipt Register

							Fees)		
29-Nov-2024	1300000017	1300000017	VARIOUS CLIENTS	29-Nov-2024	10,051,235.90	BEING RECEIPT OF REVENUE (Hire of Security Services Fees)	Hire of Security Services Fees	2-0130-0000000000-00001001-000000000-1420235	
29-Nov-2024	1300000045	1300000045	VARIOUS CLIENTS	29-Nov-2024	23,814,862.75	BEING RECEIPT OF REVENUE (HIRE OF SECURITY SERVICE FEES)	Hire of Security Services Fees	2-0130-0000000000-00001001-000000000-1420235	
31-Dec-2024	1300000018	1300000018	VARIOUS CLIENTS	31-Dec-2024	22,454,034.00	BEING RECEIPT OF REVENUE (Hire of Security Services Fees)	Hire of Security Services Fees	2-0130-0000000000-00001001-000000000-1420235	
31-Jan-2025	1300000019	1300000019	VARIOUS CLIENTS	31-Jan-2025	72,225,275.00	BEING RECEIPT OF REVENUE (Hire of Security Services Fees)	Hire of Security Services Fees	2-0130-0000000000-00001001-000000000-1420235	
28-Feb-2025	1300000020	1300000020	VARIOUS CLIENTS	28-Feb-2025	-52,058,205.00	BEING RECEIPT OF REVENUE (Hire of Security Services Fees)	Hire of Security Services Fees	2-0130-0000000000-00001001-000000000-1420235	
28-Feb-2025	1300000020	1300000020	VARIOUS CLIENTS	28-Feb-2025	52,058,205.00	BEING RECEIPT OF REVENUE (Hire of Security Services Fees)	Hire of Security Services Fees	2-0130-0000000000-00001001-000000000-1420235	
28-Feb-2025	1300000050	1300000050	VARIOUS CLIENTS	28-Feb-2025	52,399,268.00	BEING REVENUE RECEIVED (HIRE OF SECURITY SERVICES)	Hire of Security Services Fees	2-0130-0000000000-00001001-000000000-1420235	
31-Mar-2025	1300000021	1300000021	VARIOUS CLIENTS	31-Mar-2025	53,058,205.00	BEING RECEIPT OF REVENUE (Hire of Security Services Fees)	Hire of Security Services Fees	2-0130-0000000000-00001001-000000000-1420235	
01-Apr-2025	1300000001	1300000001	kcb	01-Apr-2025	-10.00	being receipt of revenue (Hire of Security Services fees)	Hire of Security Services Fees	2-0130-0000000000-00001001-000000000-1420235	
01-Apr-2025	1300000001	1300000001	kcb	01-Apr-2025	10.00	being receipt of revenue (Hire of Security Services fees)	Hire of Security Services Fees	2-0130-0000000000-00001001-000000000-1420235	
30-Apr-2025	1300000022	1300000022	VARIOUS CLIENTS	30-Apr-2025	64,392,123.00	BEING RECEIPT OF REVENUE (Hire of Security Services Fees)	Hire of Security Services Fees	2-0130-0000000000-00001001-000000000-1420235	
30-May-2025	1300000040	1300000040	VARIOUS CLIENTS	30-May-2025	60,311,760.00	BEING REVENUE RECEIVED (Hire of Security Services Fees)	Hire of Security Services Fees	2-0130-0000000000-00001001-000000000-1420235	
30-Jun-2025	130000004	130000004	VARIOUS	30-Jun-2025	-122,066,212.00	BEING REVENUE	Hire of Security Services	2-0130-0000000000-00001001-000000000-1420235	

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	5	3	3	CLIENTS	5		RECEIVED (HIRE OF SECURITY SERVICES)	Fees	00000000-1420235
	30-Jun-2025	1300000043	1300000043	VARIOUS CLIENTS	30-Jun-2025	122,066,212.00	BEING REVENUE RECEIVED (HIRE OF SECURITY SERVICES)	Hire of Security Services Fees	2-0130-0000000000-00001001-00000000-1420235
	30-Jun-2025	1300000051	1300000051	VARIOUS CLIENTS	30-Jun-2025	121,555,312.00	BEING RECEIPT OF REVENUE (HIRE OF SECURITY SERVICE FEES)	Hire of Security Services Fees	2-0130-0000000000-00001001-00000000-1420235
	31-Jul-2024	1300000002	1300000002	VARIOUS CLIENTS	31-Jul-2024	74,687,525.00	Being receipt of Revenue (Certificate of Good Conduct fees)	Certificate of Good Conduct Fees	2-0130-0000000000-00001001-00000000-1420234
	30-Aug-2024	1300000003	1300000003	VARIOUS CLIENTS	30-Aug-2024	80,012,000.00	Being receipt of revenue (Certificate of good conduct)	Certificate of Good Conduct Fees	2-0130-0000000000-00001001-00000000-1420234
	30-Sep-2024	1300000004	1300000004	VARIOUS CLIENTS	30-Sep-2024	64,774,000.00	Being receipt of revenue (Certificate of good conduct fees)	Certificate of Good Conduct Fees	2-0130-0000000000-00001001-00000000-1420234
	31-Oct-2024	1300000005	1300000005	VARIOUS CLIENTS	31-Oct-2024	116,759,354.00	Being receipt of revenue (Certificate of good conduct fees)	Certificate of Good Conduct Fees	2-0130-0000000000-00001001-00000000-1420234
	29-Nov-2024	1300000006	1300000006	VARIOUS CLIENTS	29-Nov-2024	111,097,880.00	Being receipt of revenue (Certificate of Good Conduct Fees)	Certificate of Good Conduct Fees	2-0130-0000000000-00001001-00000000-1420234
	31-Dec-2024	1300000007	1300000007	VARIOUS CLIENTS	31-Dec-2024	95,790,600.00	Being receipt of revenue (Certificate of Good Conduct Fees)	Certificate of Good Conduct Fees	2-0130-0000000000-00001001-00000000-1420234
	31-Jan-2025	1300000008	1300000008	VARIOUS CLIENTS	31-Jan-2025	34,256,011.00	BEING RECEIPT OF REVENUE (Certificate of Good Conduct Fees)	Certificate of Good Conduct Fees	2-0130-0000000000-00001001-00000000-1420234
	30-Jun-2025	1300000042	1300000042	DCI	30-Jun-2025	-38,000.00	BEING REVENUE RECEIVED (MR POLICE CLEARANCE CERTIFICATE)	Certificate of Good Conduct Fees	2-0130-0000000000-00001001-00000000-1420234
	30-Jun-2025	1300000042	1300000042	DCI	30-Jun-2025	38,000.00	BEING REVENUE RECEIVED (MR POLICE CLEARANCE CERTIFICATE)	Certificate of Good Conduct Fees	2-0130-0000000000-00001001-00000000-1420234
	30-Jun-2025	1300000048	1300000048	DCI	30-Jun-2025	19,483,000.00	BEING RECEIPT OF REVENUE	Certificate of Good Conduct Fees	2-0130-0000000000-00001001-00000000-1420234

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							(CERTIFICATE OF GOOD CONDUCT FEES)		
	31-Jul-2024	130000002 5	130000002 5	BRITAM	31-Jul-2024	931,532.00	BEING RECEIPT OF REVENUE(INSURANCE COMPENSATION)	Sundry Revenue	2-0130-0130000101-00001001-00 00000000-1450101
	31-Jul-2024	130000004 7	130000004 7	VARIOUS CLIENTS	31-Jul-2024	1,219,800.00	BEING REVENUE RECEIVED (SALARY DEDUCTION)	Sundry Revenue	2-0130-0130000101-00001001-00 00000000-1450101
	30-Aug-2024	130000002 6	130000002 6	BRITAM	30-Aug-2024	1,389,245.60	BEING RECEIPT OF REVENUE (INSURANCE COMPENSATION)	Sundry Revenue	2-0130-0130000101-00001001-00 00000000-1450101
	30-Sep-2024	130000002 7	130000002 7	VARIOUS CLIENTS	30-Sep-2024	34,815,569.35	BEING RECEIPT OF REVENUE (SALARY DEDUCTION)	Sundry Revenue	2-0130-0130000101-00001001-00 00000000-1450101
	30-Sep-2024	130000002 8	130000002 8	BRITAM	30-Sep-2024	1,701,967.40	BEING RECEIPT OF REVENUE (INSURANCE COMPENSATION)	Sundry Revenue	2-0130-0130000101-00001001-00 00000000-1450101
	31-Oct-2024	130000002 9	130000002 9	VARIOUS CLIENTS	31-Oct-2024	18,471,828.55	BEING RECEIPT OF REVENUE (SALARY DEDUCTION)	Sundry Revenue	2-0130-0130000101-00001001-00 00000000-1450101
	31-Oct-2024	130000003 0	130000003 0	BRITAM	31-Oct-2024	389,542.00	BEING RECEIPT OF REVENUE (INSURANCE COMPENSATION)	Sundry Revenue	2-0130-0130000101-00001001-00 00000000-1450101
	29-Nov-2024	130000003 1	130000003 1	VARIOUS CLIENTS	29-Nov-2024	18,145,728.60	BEING RECEIPT OF REVENUE (SALARY DEDUCTION)	Sundry Revenue	2-0130-0130000101-00001001-00 00000000-1450101
	29-Nov-2024	130000003 2	130000003 2	BRITAM	29-Nov-2024	1,566,019.00	BEING RECEIPT OF REVENUE (INSURANCE COMPENSATION)	Sundry Revenue	2-0130-0130000101-00001001-00 00000000-1450101
	31-Dec-2024	130000003 3	130000003 3	VARIOUS CLIENTS	31-Dec-2024	12,029,313.75	BEING RECEIPT OF REVENUE (SALARY DEDUCTION)	Sundry Revenue	2-0130-0130000101-00001001-00 00000000-1450101
	31-Dec-2024	130000003 4	130000003 4	BRITAM	31-Dec-2024	122,451.00	BEING RECEIPT OF REVENUE (INSURANCE COMPENSATION)	Sundry Revenue	2-0130-0130000101-00001001-00 00000000-1450101
	31-Jan-2025	130000003 5	130000003 5	BRITAM	31-Jan-2025	431,488.00	BEING RECEIPT OF REVENUE (INSURANCE	Sundry Revenue	2-0130-0130000101-00001001-00 00000000-1450101

Miscellaneous Receipt Register

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	28-Feb-2025	1300000036	1300000036	VARIOUS CLIENTS	28-Feb-2025	25,379,026.30	COMPENSATION) BEING RECEIPT OF REVENUE (SALARY DEDUCTION)	Sundry Revenue	2-0130-0130000101-00001001-00000000-1450101
	31-Mar-2025	1300000037	1300000037	VARIOUS CLIENTS	31-Mar-2025	15,469,293.85	BEING RECEIPT OF REVENUE (SALARY DEDUCTION)	Sundry Revenue	2-0130-0130000101-00001001-00000000-1450101
	31-Mar-2025	1300000038	1300000038	BRITAM	31-Mar-2025	518,755.00	BEING RECEIPT OF REVENUE (INSURANCE COMPENSATION)	Sundry Revenue	2-0130-0130000101-00001001-00000000-1450101
	04-Apr-2025	1300000023	1300000023	COOP BANK	04-Apr-2025	-20,599.00	Being receipt of R/D Payment in respect Wanaanga Savings FO 17 CB NO. 0115	Sundry Revenue	2-0130-0130000101-00001001-00000000-1450101
	04-Apr-2025	1300000023	1300000023	COOP BANK	04-Apr-2025	20,599.00	Being receipt of R/D Payment in respect Wanaanga Savings FO 17 CB NO. 0115	Sundry Revenue	2-0130-0130000101-00001001-00000000-1450101
	30-Apr-2025	1300000039	1300000039	VARIOUS CLIENTS	30-Apr-2025	14,576,666.40	BEING RECEIPT OF REVENUE (SALARY DEDUCTION)	Sundry Revenue	2-0130-0130000101-00001001-00000000-1450101
	30-May-2025	1300000041	1300000041	VARIOUS CLIENTS	30-May-2025	20,160,363.80	BEING REVENUE RECEIVED (SALARY DEDUCTION)	Sundry Revenue	2-0130-0130000101-00001001-00000000-1450101
	30-Jun-2025	1300000044	1300000044	VARIOUS	30-Jun-2025	-45,260,874.50	BEING REVENUE RECEIVED (SALARY DEDUCTION)	Sundry Revenue	2-0130-0130000101-00001001-00000000-1450101
	30-Jun-2025	1300000044	1300000044	VARIOUS	30-Jun-2025	45,260,874.50	BEING REVENUE RECEIVED (SALARY DEDUCTION)	Sundry Revenue	2-0130-0130000101-00001001-00000000-1450101
	30-Jun-2025	1300000049	1300000049	VARIOUS CLIENTS	30-Jun-2025	25,815,874.50	BEING RECEIPT OF REVENUE (SALARY DEDUCTION)	Sundry Revenue	2-0130-0130000101-00001001-00000000-1450101
Total						1,702,659,346.80			

End Of Report





OFFICE OF THE SECRETARY ADMINISTRATION/
ACCOUNTING OFFICER
NATIONAL POLICE SERVICE
NAIROBI - KENYA

Telegraphic Address:
Telephone: Nairobi
When replying please quote
Ref. No. and Date

Jogoo House "A"
3rd Floor
P. O. Box 44249-00100
NAIROBI

NPS/IG/SEC/1/1/12/VOL.XV/92

26th November, 2025

The Auditor General
Office of the Auditor General
P.O. Box 30084 - 00100
NAIROBI

Attention: D.M Ndung'u

**DRAFT REPORT RESPONSES ON NATIONAL POLICE SERVICE RECEIVER OF
REVENUE AUDIT PERFORMED FOR THE YEAR ENDED 30TH JUNE 2025**

Reference is made to letter Ref No. OAG/NSFRS/AUD/5/4(10) dated 21st November, 2025 on audit findings performed for the year ended 30th June, 2025.

The following are the audit responses as per the audit findings;

1. Long Outstanding Arrears of Revenue

The statement of financial position reflects receivables from exchange transactions balance of Kshs.1,104,416,577 as disclosed in Note 3 to the revenue statements. However, the receivables include a balance of Kshs.787,446,429 that has been outstanding for over one year. Management did not provide evidence of efforts taken to recover the arrears.

In the circumstances, the recoverability of the long outstanding arrears of Kshs.787,446,429 could not be confirmed.

Management Response

It is true that the receivables in the revenue statements include a balance of Kshs.787,446,429 that has been outstanding for over one year.

The Kshs.571,786,300 is a long outstanding debt due from KRA.KRA wrote to the National Treasury seeking for exemption in payment of services and waiver of the arrears citing that KRA is a government building and therefore should be exempted.

However, the National Treasury through letter Ref No. TNT/ZZ/81/015 "C" (39) dated 21st October, 2025 advised KRA to settle arrears for security services rendered and to honour future obligations in respect of such services in accordance with the mutual agreements and statutory provisions.

National Police Service receiver of Revenue vide Letter Ref. No. SGB/KRA/20/VOL.V/60 dated 31st October, 2025 wrote to KRA requesting them to pay the arrears.

NPS will continue following up with KRA to ensure the debts are recovered.

The Kshs.624,800 is also a long outstanding debt due from United Bank of Africa.

The amount of Kshs.206,527,800 is a debt owed by Postal Corporation of Kenya who served as an agent for DCI for issuance of police clearance certificated in Huduma centres across the country.

Correspondences of demands for settlement of the debts have been made to UBA and Postal corporation with no response as per the attached letters.

NPS will continue following up to ensure all the payments are done. (See Annex 1)

2.Variance in Receivables Balance

The statement of financial position reflects receivables from exchange transactions balance of Kshs.1,104,416,577 as disclosed in Note 8 to the revenue statements. However, although the revenue statements include receivable balance of Kshs.206,527,800 due from the Kenya Postal Corporation, records maintained by the Corporation indicated a balance of Kshs.194,741,450 resulting to an unreconciled difference of Kshs.11,786,350

In the circumstances, the accuracy of receivables form exchange balance of Kshs.1,104,416,577 could not be confirmed.

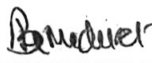
Management Response

It is true that revenue statements include receivable balance of Kshs.206,527,800 due from the Kenya Postal Corporation and records maintained by the Corporation indicated a balance of Kshs.194,741,450 resulting to an unreconciled difference of Kshs.11,786,350

The NPS management and Kenya Postal Corporation reconciled the two figures and it was noted that some of the receipts made to NPS as per the bank extract attached had not been updated in the records resulting to the variance.

Further two of the invoices amounting to Kshs.4,154,450 and Kshs.3,352,450 had been erroneously posted twice.

The amount has been adjusted in the revised financial statement to reflect the correct amount as agreed by both NPS and Kenya Postal Corporation. A breakdown of the invoiced amounts and receipts has been attached for your verification. (See Annex 2).


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