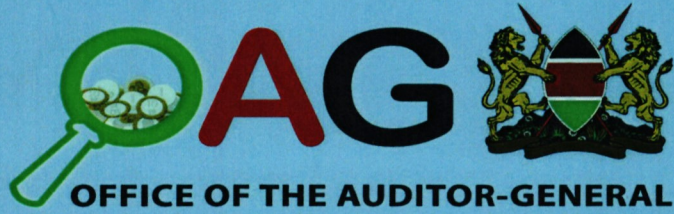


REPUBLIC OF KENYA

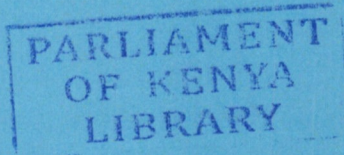


OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF



THE AUDITOR-GENERAL

ON

**STATE DEPARTMENT FOR
CORRECTIONAL SERVICES**

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



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY

23 DEC 2020

RECEIVED

**MINISTRY OF INTERIOR AND COORDINATION OF NATIONAL
GOVERNMENT
STATE DEPARTMENT FOR CORRECTIONAL SERVICES**

REPORTS AND FINANCIAL STATEMENTS

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

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

NATIONAL GOVERNMENT ENTITY – STATE DEPARTMENT FOR CORRECTIONAL SERVICES
Reports and Financial Statements
For the year ended June 30, 2020

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1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The State Department for Correctional Services was formed by Executive Order No. 1 of May 2016. At cabinet level, the State Department for Correctional Services 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 for Correctional Services.

The vision of the state Department is to be “To be an excellent organization 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 six principles namely;

1. Quality service
2. Transparency
3. Integrity
4. Professionalism
5. Teamwork
6. Partnerships and
7. Responsiveness.

(b) Key Management

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

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

(c) Fiduciary Management

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

No.	Designation	Name
1	Accounting Officer	Zeinab A. Hussein (Mrs.), CBS
2	Commissioner General, Prisons	Wycliffe O. Ogallo, EBS
3	Secretary, Administration	Joseph Kirubi, MBS
4	Director Probation	Mary W. Mbau
5	Director, HRM/HRD	Wilfred F O Omolo
6	Chief Finance Officer	Phillip Gathuya
7	Head of Accounting Unit	Mwangi Daniel
8	Director & Head, Central Planning Unit	James M. Nyabochoa
9	Head, Supply Chain Management	Joel Ngolekong

(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 review the utilization of donor funds voted for State Department.
4. To advise the Accounting officer on any challenges related to the budget implementation.
5. To review and recommend re-allocation of expenditure items.
6. To review and approve the submission of expenditures returns, IPPD, pending bills and AIA returns and recommend actions to be taken.
7. To participate in Sector Working Group.
8. To prepare the budget for the State Department in consultations with the Heads of Departments

The membership of the BIC is constituted of;

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

(e) Fiduciary Oversight Arrangements

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 2019/20 Budget under the guidance of the Accounting Officer. The State Department's Head of Planning and Finance Units prepared the 2019/2020 budget which was examined by the National Assembly on 7th March 2019.

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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 included,

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.

The State Department was able in consultation with the National Treasury able to receive clearance from the Auditor General on audit issues concerning the 2012/2013 and earlier balances and responded to Public Accounts Committee Recommendations for the years 2017/2018 vide letter ref no SDC/SEC/FIN/3/12 VOL.VI (22) dated 17th March, 2020.

(f) Entity Headquarters

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

NATIONAL GOVERNMENT ENTITY - STATE DEPARTMENT FOR CORRECTIONAL SERVICES
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Entity Contacts

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

(g) Entity Bankers

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

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

2. FORWARD 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 2019/20, the State Department for Correctional Services had an approved total budget allocation amounting to Kes.32, 850,115,494. The Recurrent Vote had Kes.32,772,018,689 while Development Vote amounted to Kes 78,096,805. During the period under review, the State Department's total Expenditure amounted to Kes 31,638,494,202 attaining an absorption rate of 96% of the allocated funds. Recurrent and Development Expenditures amounted to 31,608,969,697 and Kes 29,524,506 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 58% of the total funds received while implementation of programmes and sub-programmes took up the remaining 42%.

Budget Utilisation as Per Economic Items



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During the financial year 2019/20, the State Department intensified efforts to fully implement projected key activities under the various programmes. These programmes include Offender Services, Capacity Building, Probation and After Care Services and General Administration and their cumulative expenditure were Kes. 28,136,733,427, Kes 1,554,234,541, Kes 1,565,902,904 and Kes 381,623,331 respectively.

Offender Services Sub-Programme took the largest share of 89 % 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 was 5 %, Probation and Aftercare Services was at 5% and Administration and Planning 1% 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.

Table: Summary of Programmes and Sub-Programmes

S/No	Programmes and Sub-Programmes	Approved Budget Allocation 2019/2020	Actual Payments 2019/2020	Variance
		Kes	Kes	Kes
1	Offender Services	29,102,783,980	28,136,733,427	966,050,553
2	Capacity Building	1,553,366,420	1,554,234,541	- 868,121
3	Probation and After Care Services	1,756,092,977	1,565,902,904	190,190,073
4	Administration and Planning	437,872,117	381,623,2331	56,248,786
	Total Total For Vote	32,850,115,494	31,638,494,203	1,211,621,291

The State Department 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 81,847 social reports to courts and other statutory penal organs.

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It further enhanced the enforcement of court orders through supervision of 153,691 non-custodial offenders serving probation orders; community service orders and Power of Mercy supervision respectively. During the same period, the State Department enhanced the security of penal institutions by constructing and upgrading of perimeter walls at Prison Staff Training College- Ruiru, Kamae Girls, Manderu and Machakos main Prisons

During the period under review the State Department faced challenges as a result of emerging issues in the management of offenders. These included:

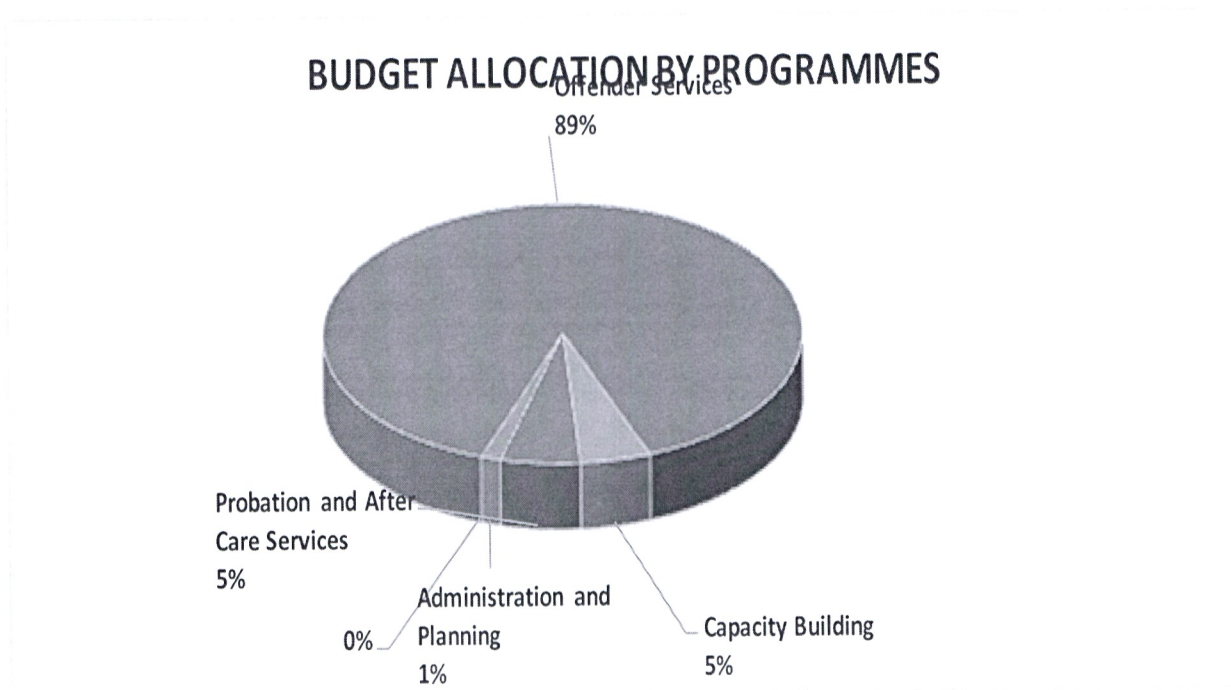
- i. Sophistication in crime including terrorism, extremism/radicalization, cybercrimes and computer network hackings leading to challenges in offender management. The State Department has strengthened coordination and partnerships with other state agencies with a view to addressing these challenges.
- ii. The phenomenon of Drug and Substance Abuse in society has affected members of staff and offenders' alike leading to more resources being re-allocated 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 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 2019/20 the State Department for Correctional Services had a gross budget of **Kes 32, 850,115,494** which was made up of **Kes 32,772,018,689** and **Kes 78,096,805** for recurrent and development vote respectively.

The State Department was to expend the gross budget of Kes 32, 850,115,494 under the following four sub programmes:

BUDGET ALLOCATION BY PROGRAMMES AND SUB-PROGRAMMES



I. Sub-Programme 1: Offender Services

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

II. Sub-Programme 2: Capacity Building

To provide training to staff on entry and promotional course within the prison staff for better services and improved service delivery

III. Sub-Programme 3: Probation and After Care Services

The sub programme supplies the courts with probation reports on offenders and supervises enforcement of court orders on non-custodial sentences.

IV. Sub-Programme 4: Administration and Planning

The section provides general coordination and administrative services within the State Department.

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Key Performance Highlights

Below is an overview of the financial performance for the year ended 30th June 2020 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 2020

Financial Performance	Printed Estimates	Actual	Variance	%
	Kes	Kes	Kes	Utilisation Variance
Total Receipts	32,850,115,494	31,651,072,894	1,199,042,600	96%
Total Payments	32,850,115,494	31,638,494,203	1,211,621,291	96%
Surplus for the Year	-	12,578,691	(-12,578,691)	

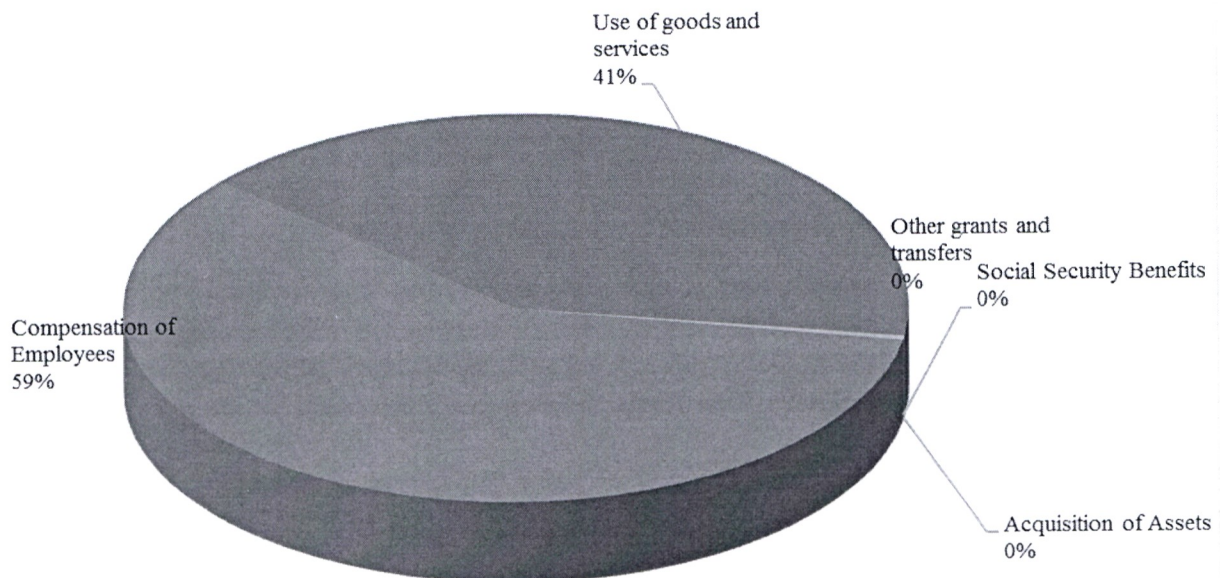
Actual receipts by the MDAs stood at 96% of the budget while actual payments were at 95% of the budget.

Budget Utilisation

The State Department spent Kes 31,638,494,203 against an approved budget of Kes 32,850,115,494 representing an absorption rate of 96%. The economic activities supported by the budget are as illustrated in the chart below:

	2019-2020	2018-2019
	Kes	Kes
Basic salaries of permanent employees	11,777,360,866	13,095,416,159
Basic wages of temporary employees	4,331,221	9,999,999
Personal allowances paid as part of salary	6,627,794,571	3,725,335,976
TOTAL	18,409,486,658	16,830,752,134

Budget Utilisation as Per Economic Items



It is noted that 59% of the State Department’s budget was used in compensation of employees. 41% of the budget was utilised on purchase of goods and services while 0% was utilised in acquisition of assets.

Current Year Performance against Prior Year

Financial Performance	Year to 30 th June 2020	Year to 30 th June 2019	Change	%
	Kes	Kes	Kes	Change
Total Receipts	31,651,072,894	24,885,849,983	6,765,222,911	27%
Total Payments	31,638,494,203	24,884,663,772	6,753,582,730	27%
Surplus/(Deficit) for the Year	12,578,,691	1,186,211	11,640,181	>100%

The State Department received an amount of Kes 5,724,820,121 provided under supplementary II for settlement of the historical pending claims. This resulted to the increase of 27% on use of goods and services over the 2018/2019 figures.

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Receipts

The State Department's receipts comprise of exchequer releases from the National Treasury. The total receipts for FY 2019/2020 stood at Kes 31,651 Million, representing a 27% increase from Kes 24,885 Million for FY 2018/2019.

	Year to 30 th June 2020	Year to 30 th June 2019	Change	%
Receipts	Kes	Kes	Kes	Change
Total Receipts	31,651,072,894	24,885,849,983	6,765,222,911	27%
Total Receipts	31,651,072,894	24,885,849,983	6,765,222,911	27%

Total receipts increased by 27% due to increase funding to the MDA through exchequer releases.

Payments

The State Department's payments mainly comprise of employee compensation and payment of historical pending claims.

The total payments for Financial Year 2019/2020 stood at Kes **31,638** Million, representing a 27% increase from KES 24,885 Million during the Financial Year 2018/2019. This was due to the provision of Kes

	Actual Payments	Actual Payments	Variance	
	Year to 30th June 2020	Year to 30th June 2019	Change	%
Compensation of Employees	18,409,486,658	16,832,656,735	1,590,865,464	9
Use of goods and services	7,399,303,903	7,247,732,592	137,535,769	2
Transfers to Other Government Units	5,724,820,121	333,531,297	5,391,288,824	1,616
Other grants and transfers	1,099,800	7,356,600	-6,256,800	(85)
Social Security Benefits	9,136,846	15,613,414	-6,476,568	(41)
Acquisition of Assets	94,646,875	447,773,136	-353,126,260	(79)
TOTAL PAYMENTS	31,638,494,203	24,884,663,774	6,753,830,429	27
SURPLUS/DEFICIT	12,578,691	1,186,209	11,392,482	960

The increase in payments under transfer to other Government Units is attributable to a significant increase in exchequer releases for payment of historical pending claims. Further, there was also an increase in compensation of employees attributed to recruitment of staff during the year while other grants, social security benefits and acquisition of assets reduced due to the curfew imposition in the Country to mitigate the spread of corona virus.

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Financial Assets Summary

Financial Assets	As at 30 th June 2020	As at 30 th June 2019	Change	%
	Kes	Kes	Kes	Change
Cash and Cash Equivalents				
Bank Balances	122,767,693	130,764,583	- 8,087,890	-6%
Cash Balances	247,700	285,334	- 37,634	-13%
Total Cash And Cash Equivalents	123,015,393	131,049,917	- 8,034,524	-6%
Accounts Receivables - Outstanding Imprest and Clearance Accounts	14,702,675	606,070	14,096,605	2326%
TOTAL FINANCIAL ASSETS	137,718,068	131,655,987	6,062,081	5%

Bank balances reduced by 4% as a result of contractor's retention money payments during the financial year.

Cash balances decreased to 13% due to banking of cash balances at the financial year end.

Accounts receivables increase reflects district data which is being incorporated into the budget expenditure items.

Sign 
 Cabinet Secretary

NATIONAL GOVERNMENT ENTITY - STATE DEPARTMENT FOR CORRECTIONAL SERVICES
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3. STATEMENT OF PERFORMANCE AGAINST MDA'S PREDETRMINED OBJECTIVES

The key development objectives of the State Department for Correctional Services 2018-2022 Strategic Plan are to:

- To provide Secure and Humane Containment of Offenders
- To Rehabilitate and reform custodial Offenders
- To Facilitate Expeditious Administration of Justice
- To Transform Prison Farms and Industries into Kenya Prisons Enterprise corporation
- To enhance staff welfare and Capacity development

For purposes of implementing and cascading the above development objectives to departments, 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:

MDA Program	Objective	Outcome	Indicator	Target 2019/20	Achievement	Remarks
Programme 1: Correctional services	To facilitate increases access to justice, provide quality services for custody, rehabilitation and reintegration of all offenders.	Containment and rehabilitation and reintegration of offenders by Kenya Prison Service	No. of Prison wards constructed	23	-	Budget rationalized due to Covid 19 pandemic
			No. of boreholes drilled	3	-	Budget rationalized due to Covid 19 pandemic
			No. of components/ facilities set up in newly constructed prisons	2	-	Budget rationalized due to Covid 19 pandemic
			No. of tractors Acquired	2	-	Budget rationalized due to Covid 19 pandemic
			No. staff houses constructed	114	10	Budget rationalized due to Covid 19 pandemic
			No. of Sanitary system constructed	3	2	Budget rationalized due to Covid 19 pandemic
			No. perimeter fences and walls Constructed	27	2	Budget rationalized due to Covid 19 pandemic

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			No. of main gate and gate lodge constructed	7	-	Budget rationalized due to Covid 19 pandemic
			No. of women wing prisons constructed	1	-	Budget rationalized due to Covid 19 pandemic
			No. of kitchen and dining halls constructed	15	-	Budget rationalized due to Covid 19 pandemic
			No. of septic tank constructed	2	-	Budget rationalized due to Covid 19 pandemic
		Containment and rehabilitation and reintegration of offenders by Probation and Aftercare Service	No. of Probation Hostel blocks constructed	5		Construction ongoing. However budget rationalized due to Covid 19 pandemic
			No of office Blocks completed	11	3	Construction of 8 Hostels is at various levels of completion

From the above table we note that very few projects were completed, while the rest of the State Department's development projects were affected by 92% budget rationalization of development funds.

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

The State Department for Correctional Services mandated to: Contain inmates in safe custody of inmates; Supervise, rehabilitate, reform and reintegrate of offenders; facilitate of administration of justice; Treat of young offenders in Borstal Institutions and Youth Corrective Training Center; Provide of facilities for children aged four years and below accompanying their mothers in Prison; and Generate and provide information to courts and penal institutions.

Given the important role the State Department plays in the criminal justice system it has continuously improved business process to meet the needs and expectations of the clients and stakeholders. Towards achieving of operational excellence the State Department is guided by citizen service delivery charter; various provisions of the law including CAP 90, CAP 92, Procurement and Disposal of Public Assets Act 2015, Public Finance Management Act, 2012 and relevant government policies, and procedures.

The State Department achievements in corporate social responsibility and/ sustainability is summarized under the following pillars:

i Sustainability strategy and profile –

The State Department is committed to attain Sustainable development Goals as state by the United Nations despite the global challenges it faces. Challenges include: (i) Transnational crime such as piracy and international terrorism that introduces dangerous criminals into prisons thereby posing danger to security of penal institutions. (ii) Global health pandemics including Covid 19 that has in affected the day to day operations in prisons and continues to threaten safe custody of offenders. The World economic recession that has affected small economies like Kenya will in the Medium Term inhibit the country's economic growth, capacity to stem unemployment and the associated criminal activity.

Despite the challenges the State Department has offered safe custody to 54,000 inmates in her correctional facilities and recruited and trained 2,975 prison officers to strengthen security of inmates and provided 49,371 social enquiry reports against a target of 40,322 to court of law to assist in expeditious administration of justice and submitted 237 reports to power of mercy committee.

ii Environmental performance

The State Department is guided by the National Environmental Act 2019, Environmental Management and Coordination Act, (EMCA) 1999 to manage and conserve of natural resources and the environment. However adverse effects of global warming and climate change have put pressure on limited resources such as land, water, and natural resources hence challenging the ability of penal institution to be self-reliant in providing food and water for inmates. To manage diversity in all penal institutions efforts have been directed in improved crop production practises, tree planting to cover at least 10% of the land, construction of sewerage systems and water disposal

iii Employee welfare

The State department has continuously provided and funded training opportunities for staff when funds are available. However for cadres that require proportional courses equal opportunities for all staff have been provided.

In the past recruitment exercises the State Department has observed the one third gender rule. In 2019/2020, 2,975 security officers were recruited strengthen security of inmates and the one third gender role was considered.

The State department has put in place mechanism to ensure safety for employees and compliance with Occupational Safety and Health Act of 2007, (OSHA. Some of the measures include training on first aid and fire safety procedures.

iv Market place practices-

In relating to stakeholders, the State department has put in place the following measures:

- a) Complaints handling procedures and a Complaints handling committee
- b) All procurement processes are guided by the Procurement and public disposal act, of 2015

v Community Engagements-

The following Corporate Social Responsibility activities were carried out by the State Department in 2019/2020.

- a Tree planting
 - In 2019/2020 over 7 million assorted tree seedlings from Rumuruti and Ruiru Prisons' trees nurseries were given to the community for planting
 - In collaboration with Kenya Forest Service and water towers Agency rehabilitated Mau Forest, Marmanet forest and Mt.Kenya through planting trees
- b Health Services
 - Dispensaries at the penal institutions are shared with the surrounding community hence increasing access to health services.

5 STATEMENT OF ENTITY 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, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the 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 *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer charge of the 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.

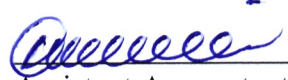
The Accounting Officer in charge of the State Department for Correctional Services confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were 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 State Department for Correctional Services financial statements were approved and signed by the Accounting Officer on 30th September 2020.


Principal Secretary

Name: Zeinab A. Hussein (Mrs.), CBS


Assistant Accountant General

Name: Mwangi Daniel

ICPAK Member Number: 9061

**6 REPORT OF THE INDEPENDENT AUDITORS ON THE REPORTS AND
FINANCIAL STATEMENTS OF THE STATE DEPARTMENT FOR
CORRECTIONAL SERVICES**

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR CORRECTIONAL SERVICES FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of State Department for Correctional Services set out on pages 16 to 44, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and summary statements of appropriation account – recurrent, development and 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 effect of the matters 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, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Cash Withdrawal

The statement of assets and liabilities reflects cash and bank balances of Kshs.247,700 and Kshs.122,767,693, respectively as at 30 June, 2020. Examination of cash book and bank statements of the State Department for Correctional Services revealed that an amount of Kshs.2,300,000 was withdrawn on 30 June, 2020 from the Kenya Commercial Bank account but recorded in the cash book on 26 June, 2020. However, no records were kept to support the amount of cash withdrawn or any related expenditure.

In the circumstances, it has not been possible to ascertain the propriety of cash withdrawal of Kshs.2,300,000 or the completeness and accuracy of bank and cash balances as at 30 June, 2020.

2. Unsupported Transfers from Development Vote to Deposits Account

The statement of assets and liabilities reflects a balance of Kshs.123,953,168 under accounts payables – deposits which includes an amount of Kshs.56,588,053 that was transferred from the State Department's Development Account to Deposits Account on 30 June, 2019. According to Management, the transfer was in relation to retention money withheld from various contractors. However, no documentary evidence was provided for audit review to confirm the contracts in respect of which the retention money was withheld, and the amount deducted and withheld for each contract.

In the circumstances, it has not been possible to confirm the validity and accuracy of the accounts payables – deposits balance of Kshs.123,953,168 as at 30 June, 2020.

3. Transfers to Other Government Units

The statement of receipts and payments for the year ended 30 June, 2020 reflects an amount of Kshs.5,724,820,121 in respect of transfers to other government units. As disclosed in Note 5 to the financial statements, the amount was transferred to the deposit pending bills account during the year under review. As explained in the Note, the amount was budgeted for in 2019/2020 financial year under Supplementary II to pay pending bills but due to time constraint it was not possible to pay the pending claims within 2019/2020 financial year.

In the circumstances, the amount of Kshs.5,724,820,121 reflected in the financial statements is not the actual expenditure incurred but a transfer to deposits account awaiting settlement of pending bills. Further, it was not explained why the amount could not have been re-voted in the 2020/2021 financial year instead of being transferred to the deposits account thus holding funds which could have been utilized to fund more urgent projects or financial obligations.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the State Department for 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.

Other Matter

Pending Bills

Disclosed in Note 17.1 to the financial statements are pending bills amounting to Kshs.6,326,536,196 that are related to construction of buildings and the supply of goods and services as at 30 June, 2020 and which were not settled in the year under review but were instead carried forward to the 2020/2021 financial year. Failure to settle bills in the year to which they relate adversely affects the subsequent year's provisions against which they have to be charged.

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 sections 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 of Conclusion

1. Irregular Payments

Examination of payment records at the State Department for Correctional Services in respect of payments of historical pending bills during the financial year 2017/2018 revealed that payments totalling Kshs.555,652,356 were made at the State Department's Headquarters on behalf of various prison stations. However, verification of the payment vouchers at the stations revealed various irregularities as indicated below:

- i. Suppliers paid who did not actually make any supplies;
- ii. Payment vouchers attached to unverifiable S13 accountable documents;
- iii. Suppliers paid at the Headquarters who were not known to the stations;
- iv. Suppliers paid who had never been contracted to supply rations in those stations;
- v. Stations having not ordered for or received ration on the dates indicated in the delivery notes;
- vi. Seven (7) prison stations book not reflecting orders or deliveries of the same; and
- vii. Prison stations counter receipt book register (CRBR) not having series of those counter receipt vouchers (S13) used.

Further, examination of historical pending bills detailed data and a comparison between National Treasury IFMIS and total expenditure returns at prison stations level revealed that an amount of Kshs.419,976,543 was overpaid compared to actual deliveries at the stations. The actual supplies amounted to Kshs.190,347,882 and IFMIS payments amounted to Kshs. 610,324,425. The unsupported claims or payments relate to historical supplies covering financial years 2014/2015 up to 2017/2018.

It should however, be noted that the above matters regarding irregular payments, doubtful procurements and overpayments are currently under investigation by the EACC.

2. Stalled Projects

Audit inspection and verification at the various prison stations in Nairobi, Eastern, Nyanza, Western, Rift Valley and Coastal regions revealed a series of projects that had stalled largely due to challenges in funding as follows:

- i. Shimo La Tewa Medium Prison - construction of a two-bedroom unit staff housing stalled in the year 2009 when the works were 67% complete with an expenditure of Kshs.2,000,000.
- ii. Manyani Maximum Prison - construction of a two-bedroom senior officers' houses stalled in the year 2010 when the works were 30% complete with an expenditure of Kshs.2,000,000.
- iii. Kitale Main Prison - construction of prisoners' dining hall and kitchen at Kitale Prison Women Wing stalled when 89% of the work had been done at a cost of Kshs.4,000,000.
- iv. Bungoma GK Prison - construction of Women Wing at Bungoma Prison stalled when 23% of the work had been done at an expenditure of Kshs.2,000,000.
- v. Kakamega Main Prison - construction of a store in Kakamega Main Prison stalled at 33% after an expenditure of Kshs.3,000,000.
- vi. Kericho Medium Prison - prisoners mixed block stalled in the year 2016 at 49% after an expenditure of Kshs.2,500,000.
- vii. Naivasha Women Prison – construction of the women ward stalled for lack of funds in the year 2016 when it was 70% complete and with an expenditure of Kshs.6,100,000.

Management has not explained satisfactorily the efforts being made for completion of the projects. Consequently, value for money from the expenditure totalling Kshs.21,600,000 incurred so far on the stalled projects could not be ascertained.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that

govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether 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 going concern basis of accounting unless Management is aware of the intention to terminate the State Department or to cease operations.

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

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

Those charged with governance are responsible for overseeing the State Department 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 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 sustaining 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.



Nancy Gathungu
AUDITOR-GENERAL

Nairobi

26 May, 2021

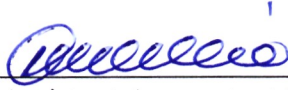
NATIONAL GOVERNMENT ENTITY - STATE DEPARTMENT FOR CORRECTIONAL SERVICES
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For the year ended June 30, 2020

7 STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019-2020	2018-2019
		Kes	Kes
RECEIPTS			
Transfers from National Treasury	1	31,643,775,926	24,885,849,983
Transfers from Other Government Entities	2	7,296,968	-
TOTAL REVENUES		31,651,072,894	24,885,849,983
PAYMENTS			
Compensation of Employees	3	18,409,486,658	16,832,656,735
Use of goods and services	4	7,399,303,903	7,247,732,592
Transfers to Other Government Units	5	5,724,820,121	333,531,297
Other grants and transfers	6	1,099,800	7,356,600
Social Security Benefits	7	9,136,846	15,613,414
Acquisition of Assets	8	94,646,875	447,773,135
TOTAL PAYMENTS		31,638,494,203	24,884,663,773
SURPLUS/DEFICIT		12,578,691	1,186,209

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 2020 and signed by:


 Principal Secretary
 Name: Zeinab A. Hussein (Mrs.), CBS

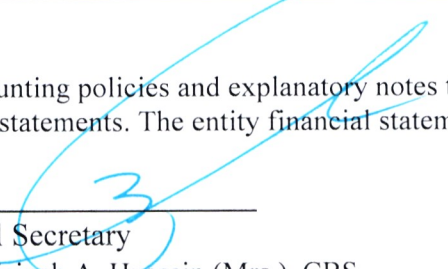

 Assistant Accountant General
 Name: Mwangi Daniel
 ICPAK Member Number: 9061


NATIONAL GOVERNMENT ENTITY - STATE DEPARTMENT FOR CORRECTIONAL SERVICES
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8 STATEMENT OF ASSETS AND LIABILITIES

Financial Assets		As at	As at
		30 th June 2020	30 th June 2019
		Kshs	Kshs
FINANCIAL ASSETS	Notes		
Cash and Cash Equivalents			
Bank Balances	9A	122,767,693	130,764,583
Cash Balances	9B	247,700	285,334
Total Cash And Cash Equivalents		123,015,393	131,049,917
Accounts Receivables - Outstanding Imprest and Clearance Accounts	10	14,702,675	606,070
TOTAL FINANCIAL ASSETS		137,718,068	131,655,987
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	11	123,953,167	130,469,777
NET FINANCIAL ASSETS		13,764,900	1,186,210
REPRESENTED BY			
Fund balance b/fwd	12	1,186,210	675,467,907
Prior year adjustments	13	-	675,467,907
Surplus/Deficit for the year		12,578,691	1,186,209
NET FINANCIAL POSSITION		13,764,901	1,186,209

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 2020 and signed by:


 Principal Secretary
 Name: Zeinab A. Hussein (Mrs.), CBS


 Assistant Accountant General
 Name: Mwangi Daniel
 ICPAK Member Number: 9061

NATIONAL GOVERNMENT ENTITY - STATE DEPARTMENT FOR CORRECTIONAL SERVICES
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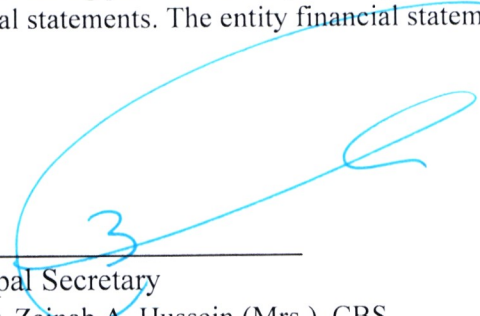
9 STATEMENT OF CASH FLOW 2019 2020

Cashflow	As at	As at
	30 th June 2020	30 th June 2019
	Kes	Kes
CASH FLOW FROM OPERATING ACTIVITIES		
Receipts from operating income		
Transfers from National Treasury	31,643,775,926	24,885,849,983
Transfers from Other Government Entities	7,296,968	-
	31,651,072,894	24,885,849,983
Payments for operating expenses		
Compensation of Employees	18,409,486,658	16,818,621,193
Use of goods and services	7,399,303,903	7,261,768,134
Transfers to Other Government Units	5,724,820,121	333,531,297
Other grants and transfers	1,099,800	7,356,600
Social Security Benefits	9,136,846	15,613,414
	31,543,847,328	24,436,890,638
Adjusted for:		
Changes in receivables	-14,096,64	673,939,327
Changes in payables	6,516,609	78,913,600
Adjustments during the year	-	675,467,907
Net cashflow from operating activities	86,612,352	526,344,364
CASHFLOW FROM INVESTING ACTIVITIES		
Proceeds from Sale of Assets	-	-
Acquisition of Assets	(94,646,875)	(447,773,136)
Net cash flows from Investing Activities	(94,646,875)	(447,773,136)
CASHFLOW FROM BORROWING ACTIVITIES		

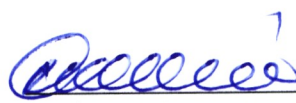
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Proceeds from Domestic Borrowings	-	-
Proceeds from Foreign Borrowings	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-
Net cash flow from financing activities	-	-
NET INCREASE IN CASH AND CASH EQUIVALENT	-8,034,523	78,571,229
Cash and cash equivalent at BEGINNING of the year	131,049,917	52,478,687
Cash and cash equivalent at END of the year	123,015,393	131,049,916

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 2020 and signed by:



 Principal Secretary
 Name: Zeinab A. Hussein (Mrs.), CBS



 Assistant Accountant General
 Name: Mwangi Daniel
 ICPAK Member Number: 9061

NATIONAL GOVERNMENT ENTITY - STATE DEPARTMENT FOR CORRECTIONAL SERVICES

Reports and Financial Statements
For the year ended June 30, 2020

10 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

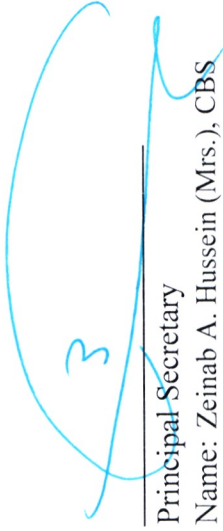
Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	14,008,656,941.00	18,837,958,553.00	32,846,615,494.00	31,651,072,893.60	1,195,542,600	96
Other Receipts	1,750,000.00	1,750,000.00	3,500,000.00	-	3,500,000	-
Total Receipts	14,010,406,941.00	18,839,708,553.00	32,850,115,494.00	31,651,072,893.60	1,199,042,600	96
Payments						
Compensation of Employees	9,099,865,000.00	9,448,724,531.00	18,548,589,531.00	18,409,486,657.50	139,102,874	99
Use of goods and services	3,882,597,067.00	10,248,247,870.00	14,130,844,937.00	13,124,124,023.55	1,006,720,913	93
Other grants and transfers	4,945,000.00	4,945,000.00	9,890,000.00	1,099,800.00	8,790,200	11
Social Security Benefits	8,546,785.50	8,546,785.50	17,093,571.00	9,136,846.45	7,956,725	53
Acquisition of Assets	1,014,453,088.50	870,755,633.50	143,697,455.00	94,646,875.45	49,050,580	66
Grand Total	14,010,406,941.00	18,839,708,553.00	32,850,115,494.00	31,638,494,202.95	1,211,621,291	96
Surplus/Deficit	-	-	-	12,578,690.65	12,578,691	

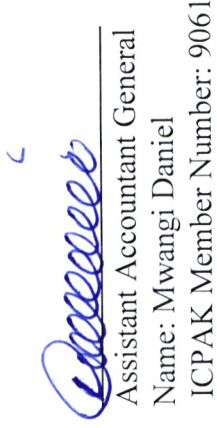
**NATIONAL GOVERNMENT ENTITY - STATE DEPARTMENT FOR CORRECTIONAL SERVICES
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i. Other grants and transfers was not spent due to cessation of movement and closure of learning Institutions due to Covid -19

The original budget was reduced by 50% budget cut irrespective of the Items concerned. This necessitated the adjustment upward to cater for underfunded items. Use of goods was funded in supplementary 11 to settle historical pending claims.

The entity financial statements were approved on 30th September 2020 and signed by:


Principal Secretary
Name: Zeinab A. Hussein (Mrs.), CBS


Assistant Accountant General
Name: Mwangi Daniel
ICPAK Member Number: 9061

11 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
Exchequer releases	13,051,135,000.00	19,717,383,689.00	32,768,518,689.00	31,621,370,330.35	1,147,148,358.65	96%
Transfers from Other Government Entities					-	0%
Other Receipts	1,750,000.00	1,750,000.00	3,500,000.00	-	3,500,000.00	0%
Total Receipts	13,052,885,000.00	19,719,133,689.00	32,772,018,689.00	31,621,370,330.35	1,150,648,358.65	96%
PAYMENTS						
Compensation of Employees	9,099,865,000.00	9,448,724,531.00	18,548,589,531.00	18,409,486,657.50	139,102,873.50	99%
Use of goods and services	3,882,597,067.00	4,397,417,722.00	8,280,014,789.00	7,399,303,902.55	880,710,886.45	89%
Subsidies	-	-	-	-	-	
Transfers to Other Government Units	-	5,850,830,148.00	5,850,830,148.00	5,724,820,121.00	126,010,027.00	98%
Other grants and transfers	4,945,000.00	4,945,000.00	9,890,000.00	1,099,800.00	8,790,200.00	11%
Social Security Benefits	8,546,785.50	8,546,785.50	17,093,571.00	9,136,846.45	7,956,724.55	53%
Acquisition of Assets	56,931,147.50	8,669,502.50	65,600,650.00	65,122,369.50	478,280.50	99%
Grand Total	13,052,885,000.00	19,719,133,689.00	32,772,018,689.00	31,608,969,697.00	1,163,048,992.00	96%
Surplus/Deficit	-	-	-	12,400,633.35	12,400,633.35	

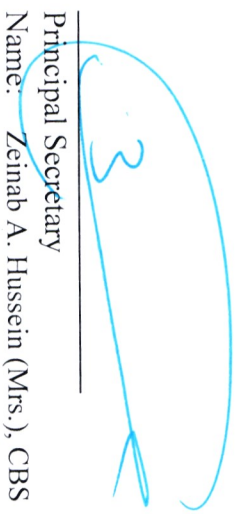
NATIONAL GOVERNMENT ENTITY - STATE DEPARTMENT FOR CORRECTIONAL SERVICES
Reports and Financial Statements
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Notes

- i. Expected transactions were affected by the directive on cessation of movement and closure of learning Institutions resulted to expenditure reduction to 11%
- ii. Documentation on social security benefits and ownership by claimants affected by movement restrictions and therefore expenditure was at 53%

The original budget was reduced by 50% budget cut irrespective of the Items concerned. This necessitated the adjustment upward to cater for underfunded. Use of goods was funded in supplementary 11 to settle historical pending claims.

The entity financial statements were approved on 30th September 2020 and signed by:


Principal Secretary
Name: Zeinab A. Hussein (Mrs.), CBS


Assistant Accountant General
Name: Mwangi Daniel
ICPAK Member Number: 9061

12 SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Exchequer releases	957,521,941.00	879,425,136.00	78,096,805.00	22,405,595.65	55,691,209.35	29%
Transfers from Other Government Entities- KCB-Unspent 2018/2019 Balance	-	-	-	7,296,967.60	(7,296,967.60)	-
Total Receipts	957,521,941.00	(879,425,136.00)	78,096,805.00	29,702,563.25	48,394,241.75	38%
Acquisition of Assets	957,521,941.00	879,425,136.00	78,096,805.00	29,524,505.95	48,572,299.05	38%
Grand Total	957,521,941.00	879,425,136.00	78,096,805.00	29,524,505.95	48,572,299.05	38%
Surplus/Deficit	-	-	-	178,057.30	(178,057.30)	

- i Project documentation & approval combined with restriction on movement contributed to the low level of budget implementation and hence the reduction under Supplementary 11.
- ii The budget reduction adjustment was as a result of cessation of movement and work stoppage hence the budget reduction during supplementary.

The entity financial statements were approved on 30th September 2020 and signed by:



Principal Secretary
 Name: Zeinab A. Hussein (Mrs.), CBS



Assistant Accountant General
 Name: Mwangi Daniel
 ICPAK Member Number: 9061

NATIONAL GOVERNMENT ENTITY - STATE DEPARTMENT FOR CORRECTIONAL SERVICES
Reports and Financial Statements
For the year ended June 30, 2020

13 BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2020 Kshs	Adjustments Kshs	Final Budget 2020 Kshs	Actual on comparable basis Date, 2020 Kshs	Budget utilization difference Kshs
Programme 1					
Correctional services	32,412,243,377		32,412,243,377	31,256,870,872	1,155,372,505
Sub-Programme 1-Offender Services	29,102,783,980		29,102,783,980	28,136,733,427	966,050,553
Sub Programme 2-Capacity Development	1,553,366,420		1,553,366,420	1,554,234,541	868,121
Sub Programme 3-Probation and After Care Service	1,756,092,977		1,756,092,977	1,565,902,904	190,190,073
Programme 2					
Sub-Programme 1-General Administration	437,872,117		437,872,117	381,623,331	56,248,786
TOTAL	32,850,115,494	-	32,850,115,494	31,638,494,203	1,211,621,291

This statement is a disclosure statement indicating the utilisation in the same format at the Entity's budgets which are programme based.

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:

Project i- Reconstruction of Security Perimeter Wall Langata Women Maximum Prison
Project ii-Construction of Perimeter wall Phase at Prison Staff Training College (PSTC)

(List the projects that have been consolidated under this financial statements in case of any)

3. Reporting Currency

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

4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the 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.

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)

SIGNIFICANT ACCOUNTING POLICIES

Transfers from the Exchequer

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criterion is applied for loans received in the form of a direct payment.

During the year ended 30th June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognised in the financial statements the time associated cash is received.

b) Recognition of payments

The Entity recognises all payments when the event occurs, and the related cash has been paid out by the Entity.

Compensation of Employees

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

SIGNIFICANT ACCOUNTING POLICIES

Use of Goods and Services

Goods and services are recognized as payments in the period when the goods/services are paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

Interest on Borrowing

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

Repayment of Borrowing (Principal Amount)

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

Acquisition of Fixed Assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

5. In-kind contributions

In-kind contributions are donations that are made to the 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.

SIGNIFICANT ACCOUNTING POLICIES

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 Equivalentents

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

Restriction on Cash

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2020, this amounted to Kes 123,953,168 compared to Kes 130,469,777 during prior period as indicated on note 12.

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.

10. Pending Bills

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

11. Budget

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

SIGNIFICANT ACCOUNTING POLICIES

13. Subsequent Events

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

14. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; 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.

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15 NOTES TO THE FINANCIAL STATEMENTS

1 EXCHEQUER RELEASES

Description	2019-2020	2018-2019
	Kes	Kes
Total Exchequer Releases for quarter 1	5,850,307,117	3,709,218,107
Total Exchequer Releases for quarter 2	6,309,304,229	6,710,214,470
Total Exchequer Releases for quarter 3	6,856,927,862	6,097,171,800
Total Exchequer Releases for quarter 4	12,627,236,718	8,369,245,606
Total	31,643,775,926	24,885,849,983

2 OTHER RECEIPTS

Description	2019-2020	2018-2019
	Kshs	Kshs
Other Receipts quarter 1	-	-
Other Receipts quarter 2	7,296,967.60	-
Other Receipts quarter 3	-	-
Other Receipts quarter 4	-	-
Total	7,296,967.60	-

Other receipts relate to amount credited from unspent balance from the 2018/2019 financial year to fund the payment of 2018/2019 development pending bill.

The above exchequers were received against a budget of Kshs 32, 850, 115, 494 resulting to a 96% of budgeted receipt.

3 COMPENSATION OF EMPLOYEES

	2019-2020	2018-2019
	Kes	Kes
Basic salaries of permanent employees	11,777,360,866	13,095,416,159
Basic wages of temporary employees	4,331,221	9,999,999
Personal allowances paid as part of salary	6,627,794,571	3,725,335,976
TOTAL	18,409,486,658	16,830,752,134

The increase in compensation to employees' amount from Kes 16,830,752,134 to 18,409,486,658 is as a result of the implementation of house allowance to prison officers and recruitment of additional prison officers during the financial year.

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4 USE OF GOODS AND SERVICES

USE OF GOODS AND SERVICES	2019-2020	2018-2019
	Kes	Kes
Utilities, supplies and services	461,921,926	566,857,791
Communication, supplies and services	18,149,361	36,463,358
Domestic travel and subsistence	265,334,201	244,344,698
Foreign travel and subsistence	388,603	5,603,783
Printing, advertising and information supplies & services	9,503,347	6,548,721
Rentals of produced assets	82,926,784	94,009,117
Training expenses	305,219,213	13,731,828
Hospitality supplies and services	49,602,115	70,141,862
Insurance costs	1,125,000,000	1,500,000,000
Specialised materials and services	4,182,314,526	3,776,262,800
Office and general supplies and services	113,111,082	48,370,344
Fuel Oil and Lubricants	542,239,654	526,721,075
Other operating expenses	206,023,247	263,691,601
Routine maintenance – vehicles and other transport equipment	81,170,024	100,003,496
Routine maintenance – other assets	-	9,017,661
TOTAL	7,399,303,903	7,261,768,134

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5 TRANSFERS TO OTHER GOVERNMENT UNITS- PENDING BILL PAYABLES

Explanation	2019-2020	2018-2019
	Kes	Kes
USE OF GOODS AND SERVICES		
Utilities, supplies and services	30,946,494.00	-
Communication, supplies and services	3,155,594.00	-
Domestic travel and subsistence	3,327,807.00	-
Foreign travel and subsistence	-	-
Printing, advertising and information supplies & services	911,920.00	-
Rentals of produced assets	2,432,520.00	-
Training expenses	1,530,724.00	-
Hospitality supplies and services	-	-
Insurance costs	-	-
Specialised materials and services	4,923,583,422.00	-
Office and general supplies and services	72,513,906.00	-
Fuel Oil and Lubricants	615,653,694.00	-
Other operating expenses	6,810,321.00	-
Routine maintenance – vehicles and other transport equipment	14,919,913.00	-
Routine maintenance – other assets	11,571,600.00	-
NACADA	-	333,531,297
TOTAL	5,724,820,121.00	333,531,297

- This amount was transferred to the deposit pending bills bank account no 1000452617 held with the central bank of Kenya on. The amount was budgeted for in the 2019 2020 budget supplementary 11 under the above items. Due to time constraint it was not possible to pay the pending claims within the 2019/2020 financial year but to be settled from the deposit account in the 2020/2021 financial year.
- During the Financial Year 2018/2019, National Authority for Campaign against Alcohol & Drug Abuse was domiciled in the State Department for Correctional Services but transferred and budgeted for under the State Department of Interior for the financial Year 2019/2020.

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6 OTHER GRANTS AND TRANSFERS

Explanation	2019-2020	2018-2019
	Kshs	Kshs
Scholarships and other educational benefits	1,099,800	7,166,600
Total	1,099,800	7,166,600

Other grants and transfers relate to scholarships for employees to train on short courses in work improvement fields. Due to cessation of Movement and closure of learning Institutions because of the Covid-19 pandemic from March to June, 2020 training ceased hence the reduced expenditure.

7 SOCIAL SECURITY BENEFITS

Explanation	2019-2020	2018-2019
	Kshs	Kshs
Government pension and retirement benefits	9,136,846	15,613,416
Total	9,136,846	15,613,416

This relate to payments to employees on contract basis mainly the Accounting Officer, Commissioner General of Prisons, Chaplains and Imams in Kenya Prison Service.

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8 ACQUISITION OF ASSETS

Non Financial Assets	2019-2020	2018-2019
	Kshs	Kshs
Construction of Buildings	22,299,644	314,355,710
Construction and Civil Works	7,224,862	66,724,370
Purchase of Vehicles and Other Transport Equipment	-	21,965,600
Purchase of Household Furniture and Institutional Equipment	3,572,535	3,897,085
Purchase of Office Furniture and General Equipment	-	3,558,955
Purchase of Specialised Plant, Equipment and Machinery	61,324,085	37,118,940
Purchase of Certified Seeds, Breeding Stock and Live Animals	225,750	152,475
Total	94,646,875	447,773,135

9A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	Exchange rate (if in foreign currency)	Cashbook Balances 2019-2020	2018-2019
				Kshs	Kshs
<i>Central Bank of Kenya, 1000302054, Kes</i>	501,444,228	Recurrent	1	239,047	62,702
<i>Central Bank of Kenya, 1000302062, Kes</i>	136,478	Development	1	290,466	232,104
<i>Central Bank of Kenya, 1000302078, Kes</i>	123,953,168	Deposit	1	122,238,180	130,469,777
Total			1	122,767,693	130,764,583

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9B: CASH IN HAND

	Cashbook Balances	
	2019-2020	2018-2019
	Kshs	Kshs
Cash in Hand – Held in domestic currency	247,700	285,334
Cash in Hand – Held in foreign currency	-	
Total	247,700	285,334

Cash in hand should also be analyzed as follows:

	2019-2020	2018-2019
	Kshs	Kshs
Location 1-Teleposta-SDCS Cash Office	247,700	285,334
Total	247,700	285,334

Cash count certificate included in the board of survey report which is an attachment to the financial statements.

10: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

<i>Description</i>	2019-2020	2018-2019
	Kes	Kes
Description	2019-2020	2018-2019
	Kes	Kes
Government Imprests	-	-
Salary advances	-	-
District suspense	14,702,675	606,070
Clearance accounts	-	-
TOTAL	14,702,675	606,070

The State Department had accounted for all imprests issued during the financial year ended 30th June, 2020.

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11 ACCOUNTS PAYABLE

Description	2019-2020	2018-2019
	Kes	Kes
Other Liabilities	-	-
Deposits	123,953,168	130,469,777
TOTAL	123,953,167	130,469,777

The retention monies are owed to contractors who are at various levels of completing their works.

12. FUND BALANCE BROUGHT FORWARD

Description	2019-2020	2018-2019
	Kes	Kes
BALANCES BROUGHT FORWARD		
	2019-2020	2018-2019
	Kes	Kes
Bank accounts	130,764,583	52,164,667
Cash in hand	285,334	314,020
Receivables - district data	606,070	674,545,397
Payables - Deposits	(130,469,777)	(51,556,177)
TOTAL	1,186,210	675,467,907

Out of Kes 130,764,583 Kes 123,953,168 is contractor retention monies whose contracts are at various levels of implementation and Kes 12,442,213 relates to unspent exchequers from the field stations that were recouped by the exchequer. Kes 606,070 relates to district data that was reconciled and included in the budget items.

13. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2019/2020 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kes	Kes	Kes
Adjustments on bank account balances	0	0	0
Adjustments on cash in hand	0	0	0
Adjustments on payables	0	0	0
Adjustments on receivables	0	0	0
Others (2018/2019 District data)	0	0	(675,467,907)
TOTAL	0	0	(675,467,907)

The adjustment related to district data in the financial year 2018/2019.

14. CHANGES IN RECEIVABLE

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)	470,070	-
Imprest issued during the year (B)	90,762,177	118,868,955
Imprest surrendered during the Year (C)	91,212,247	118,418,885
Net changes in account receivables D= A+B-C	-	470,070

During the year 2019 2020 imprests amounting to Kes 90,762,177.00 were advanced to officers undertaking various activities. As a result of measures put in place, all the imprests were surrendered including the amount of Kes 470,07.00 relating to the financial year 2018/20219.

15 CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1st July 2019 (A)	130,469,777.00	51,556,177.00
Deposit and Retentions held during the year (B)	4,700,096.60	102,109,704.30
Deposit and Retentions paid during the Year (C)	11,216,706.05	23,196,104.30
Net changes in account receivables D= A+B-C	123,953,167.55	130,469,777.00

16. 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 State Department for Correctional Services

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

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Related party transactions:

Description	2019- 2020	2018- 2019
	Kshs	Kshs
Key Management Compensation	11,469,504	9,232,256
Total Transfers from related parties	11,469,504	9,232,256

The amount refers to personal emolument to the Accounting officer.

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
	Kshs	Kshs	Kshs	Kshs
Construction of buildings	6,987,394	3,485,000	6,987,394	3,485,000
Supply of goods	58,932,133	598,231,075	58,932,133	598,231,075
Supply of services	6,212,289,160	-487,469,039	0	5,724,820,121
Total	6,278,208,687	114,247,036	65,919,527	6,326,536,196

The 2019/2020 pending bills formed the first charge during the financial year 2020/2021 and the amount of Kes 601,716,075.00 was settled during the financial year.

The historical pending claims amounting to Kshs 5,625,320,121 and Kshs 99,500,000 for pending bills expenses totalling to Kshs 5,724,820,121 was funded during 2019/2020 financial year supplementary 11 and the funds transferred to pending bills deposit account. Payment of the bills is on-going and is expected to be completed within the financial year 2020/2021.

The figure of Kshs 487,469,039 was not funded from the original amount of pending claims forwarded to the National Treasury for funding.

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18 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. 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	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Auditor's report for financial year 2018 2019	Unsupported transfer from Development to Deposit account Kshs 56,588,053	Development Contracts incomplete due to budget reduction over the years.	Head Procurement	Un-Resolved	Subject to development budget availability
Auditor's report for financial year 2018 2019	Irregular Procurement Process –Contracts worth Kshs 170,721,762	The anomaly has been corrected by appointing different tender committee members opening and evaluation committees.	Head Procurement	Un-Resolved	
Auditor's report for financial year 2017 2018-Ref 198.1	Food and ration paid for but not accounted for Kes 69,892,400.00	Matter referred to EACC	Accounting Officer	On going	Awaiting report from the investigating authority
Auditor's report for financial year 2017 2018-Ref 198.2	Clothing materials paid for but not delivered for Kes.1,150,000	Support documents submitted	Head Procurement	Un-Resolved	Awaiting Parliamentary Accounts Committee recommendation

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Auditor's report for financial year 2017 2018-Ref 198.3	Unsupported payments to staff through Imprests and expenditure claims for kes.118,642,950	Support documents submitted	Head of Accounting Unit	Un-Resolved	Awaiting Parliamentary Accounts Committee recommendation
Auditor's report for financial year 2017 2018-Ref 198.4	Counter violent and radicalization program Kes 42, 682,500.00	Support documents and explanations submitted	Commissioner of Prisons	Un-Resolved	Awaiting Parliamentary Accounts Committee recommendation
Auditor's report for financial year 2017 2018-Ref 198.5	Unsupported Cash payments for prison officers mess for 13,490,850 no documentary evidence	Support documents and explanations submitted	Head of Accounting Unit	Un-Resolved	Awaiting Parliamentary Accounts Committee recommendation
Auditor's report for financial year 2017 2018-Ref 199.1	Irregular payment of allowances Kes 87,467,849.20	Support documents submitted, verified and the explanations	Accounting Officer	Un-Resolved	Awaiting Parliamentary Accounts Committee recommendation
Auditor's report for financial year 2017 2018-Ref 200	Prepayments – Kes. 27,800,630 no documentary evidence	Support documents and explanations submitted	Accounting Officer	Un-Resolved	Awaiting Parliamentary Accounts Committee recommendation


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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
Auditor's report for financial year 2017 2018-Ref 201	Un-vouched expenditure Kes 174,989,039.00	Support documents submitted, verified and the explanations found to be satisfactory except for Kes 24,555,000.00 which constitutes the amount in ref 198.1 for Kes 69,892,400.00	Accounting Officer	Un-Resolved	Awaiting report from the investigating authority
Auditor's report for financial year 2017 2018-Ref 202	Unsupported District Suspense – Kes. 674,134,610	Support documents submitted and explanations provided	Head of Accounting Unit	Un-Resolved	Awaiting Parliamentary Accounts Committee recommendation
Auditor's report for financial year 2017 2018-Ref 203	Prior Year Adjustments – kes.103,141,638	Support documents submitted and explanations provided	Head of Accounting Unit	Un-Resolved	Awaiting Parliamentary Accounts Committee recommendation
Auditor's report for financial year 2017 2018-Ref 204	Pending Bills – kes.6,204,906,534	List submitted	Accounting Officer	Un-Resolved	Payment in progress from Pending bills deposit account-22/2021
Auditor's report for financial year 2017 2018-Ref.205	Procurement of Goods and Services through direct cash purchases- kes.27,699,330	Support documents and explanations provided	Head Procurement	Un-Resolved	Awaiting Parliamentary Accounts Committee recommendation

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Auditor's report for financial year 2017 2018-Ref.206	Payment for Goods and Services from Unregistered Suppliers- Kes.54,220,061	Support documents and explanations provided	Head Procurement	Un-Resolved	Awaiting Parliamentary Accounts Committee recommendation
Auditor's report for financial year 2017 2018-Ref.207.1	Procurement of Seventy MK3112G Locks and Eighty-Eight 4L56 Locks- 42,572,000	Support documents and explanations provided	Head Procurement	Un-Resolved	Awaiting Parliamentary Accounts Committee recommendation
Auditor's report for financial year 2017 2018-Ref.207.2	Procurement of Firefighting All-Terrain Vehicles Water Based – 11,886,570	Support documents and explanations provided	Head Procurement	Un-Resolved	Awaiting Parliamentary Accounts Committee recommendation


 Principal Secretary


 Assistant Accountant General

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19 ANNEXURE
ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Outstanding Balance 2019	Comments
	A	B	C	D=A-C		
Construction of buildings						
D & T Contractors	3,485,000	2019-2020		3,485,000		Payments in progress 2020/2021
Sub-Total	3,485,000		-	3,485,000	-	
Construction of civil works						
Sub-Total	-		-	-	-	
Supply of goods						
Various 2019 2020	598,231,075	2019-2020		598,231,075		Payments in progress 2020/2021
Sub-Total	598,231,075		-	598,231,075	-	
Supply of services						
Historical Pending Claims	5,724,820,121	2011-2018		5,724,820,121	6,278,208,687	Payments in progress 2020/2021
Sub-Total	5,724,820,121		-	5,724,820,121	6,278,208,687	
Grand Total	6,326,536,196		-	6,326,536,196	6,278,208,687	

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Outstanding Balance 2019	Comments
		a	b	c	d=a-c		
Senior Management		N/A					
1.							
2.							
3.							
		Sub-Total					
Middle Management		N/A					
4.							
5.							
6.							
		Sub-Total					
Unionisable Employees		N/A					
7.							
8.							
9.							
		Sub-Total					
Others (specify)		N/A					
10.							
11.							
12.							
		Sub-Total					
		Grand Total					

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ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Outstanding Balance 2019	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
1.		N/A					
2.							
3.							
	Sub-Total						
Amounts due to County Govt Entities							
4.		N/A					
5.							
6.							
	Sub-Total						
Amounts due to Third Parties							
7.		N/A					
8.							
9.							
	Sub-Total						
Others (specify)							
10.		N/A					
11.							
12.							
	Sub-Total						
	Grand Total						

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2018/2019	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) 2019/2020
Land					
Buildings and structures	1,248,650,300	29,524,506	-	-	1,278,174,806
Transport equipment	84,521,495	-	-	-	84,521,495
Office equipment, furniture and fittings	46,142,913	3,572,534	-	-	49,715,447
ICT Equipment	18,197,514	61,324,085	-	-	79,521,599
Machinery and Equipment	748,837,986	-	-	-	748,837,986
Purchase of office furniture	77,960,740	-	-	-	77,960,740
Biological assets	378,225	225,750	-	-	603,975
Intangible assets	136,696,828	-	-	-	136,696,828
Voted provision- transfer to deposit	56,588,053	-	-	-	56,588,053.00
Total	2,417,974,054	94,646,875	-	-	2,512,620,929

The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the State Department. Additions during the year amounting to Kshs 94,646,875 tie to note 8 on acquisition of assets during the year.

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ANNEX 5 – LIST OF PROJECTS IMPLEMENTED BY THE STATE DEPARTMENT FOR CORRECTIONAL SERVICES

	Perimeter Walls	-			
1	1023100105 Construction of perimeter wall Malindi	-		Zeinab A. Hussein (Mrs)(CBS)	No
2	1023100108 Construction of perimeter wall Hindi	-		Zeinab A. Hussein (Mrs)(CBS)	No
3	1023100109 Construction of perimeter wall Wajir	-		Zeinab A. Hussein (Mrs)(CBS)	No
4	1023100111 Construction of perimeter walls Garissa	-		Zeinab A. Hussein (Mrs)(CBS)	No
5	1023100113 Completion of Perimeter Wall at Eldoret Women Prison	-		Zeinab A. Hussein (Mrs)(CBS)	No
6	1023100118 Completion of phase 1 Perimeter Wall at Kilifi Prison	-		Zeinab A. Hussein (Mrs)(CBS)	No
7	1023100119 Completion of Perimeter walls Machakos Women Prison	-		Zeinab A. Hussein (Mrs)(CBS)	No
8	1023100125 Construction of Perimeter wall Shimo Medium Prison	-		Zeinab A. Hussein (Mrs)(CBS)	No
9	1023100126 Completion of phase 1 of perimeter wall Shimo women Prison	-		Zeinab A. Hussein (Mrs)(CBS)	No
10	1023100129 Construction of phase 1 perimeter Wall Busia Prison	-		Zeinab A. Hussein (Mrs)(CBS)	No
11	1023100134 Construction of Perimeter Wall at Kajjado Prison	-		Zeinab A. Hussein (Mrs)(CBS)	No
12	1023100138 Construction of perimeter Wall, Gate & Gate Lodge at Voi Prison	-		Zeinab A. Hussein (Mrs)(CBS)	No
13	1023100146 Construction of Perimeter Wall at Kiambu Prison	-		Zeinab A. Hussein (Mrs)(CBS)	No

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14	1023100172 Construction of Perimeter wall at Vihiga prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
15	1023100173 Completion of perimeter wall at Naivasha maximum	-	Zeinab A. Hussein (Mrs)(CBS)	No
16	1023100174 Construction of Perimeter wall at Ruiru prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
17	1023100175 Completion of Perimeter Wall at Manyani GK Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
18	1023102919 Construction of a Perimeter Wall at Taveta GK Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
19	1023101201 Construction of phase 2 perimeter wall at Shimo Maximum prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
20	1023101207 Completion of phase 1 Perimeter Wall at Kwale Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
21	1023101209 Completion of phase 2 Perimeter Fence Shimo Borstal Institution	-	Zeinab A. Hussein (Mrs)(CBS)	No
22	1023102930 Construction of security perimeter wall Naivasha medium	-	Zeinab A. Hussein (Mrs)(CBS)	No
23	1023102932 Construction of perimeter wall at Shimo women	-	Zeinab A. Hussein (Mrs)(CBS)	No
24	1023100170 Construction of security wall Muranga women prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
25	1023101103 Completion of mixed block and chain link fence at Naivasha women	-	Zeinab A. Hussein (Mrs)(CBS)	No
26	1023102907 Construction of a perimeter fence Maranjau Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
27	1023102933 Construction of fence at Vihiga prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
28	102819 Reconstruction of Security Perimeter Wall Langata Women Max. Prison	3,500,000	Zeinab A. Hussein (Mrs)(CBS)	Yes

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29	101900Construction Of Perimeter wall Phase at Prison Staff Training College (PSTC)	7,224,862	Zeinab A. Hussein (Mrs)(CBS)	Yes
	Mobile Jammers	-	Zeinab A. Hussein (Mrs)(CBS)	
1	1023100161 Installation of mobile jammers in Manyani Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
	Gate Lodge	-		
1	1023101223 Completion of main gate and gate lodge at shimo Medium prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
2	1023100169 Construction of barrier gate at Rachuonyo prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
3	1023100114 Completion of Gate Lodge at Garissa Medium Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
4	1023100116 Completion Gate Lodge (Duty Office, Documentation) at Kehancha Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
5	1023100117 Completion of Main Gate at Kerugoya Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
6	1023100171 Construction of gate lodge at Marimanti prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
7	1023100181 Completion of Guardroom at Rachuonyo prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
	Elect. Power	-		
1	1023100115 Complete Installation Of Elect. Power at Hindi Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
	Gate Lodge, Armoury &Duty Office	-		
1	1023102904 Construction of radio & guard room Taveta GK Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No

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2	1023100122 Completion of Gate Lodge, Armory & Duty Office at Nyeri Medium Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
3	1023100196 Construction of reception block and armory at Nyandarua prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
4	1023100123 Completion of Main Gate/Gate Lodge & Armory at Rumuruti Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
5	1023102902 Construction of Armory, Security Office & Guard Room Block Voi GK Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
	Dog Kennels	-		No
1	1023100182 Construction of dog kennels at Shimo maximum	-	Zeinab A. Hussein (Mrs)(CBS)	No
2	1023101225 Construction of Dog Kennels & Infr. at Manyani, Ngeria, Kitale & Embu	-	Zeinab A. Hussein (Mrs)(CBS)	No
	Horse Stables	-		No
1	1023101224 Construction of horse stables at Mwea, Eldoret, Kitale & Naivasha	-	Zeinab A. Hussein (Mrs)(CBS)	No
	Scanners	-		No
1	1023101226 Acq.of 6 Elec. Scanners in Kamiti, Shimo, Manyani, Nyeri, NVS & KSM	-	Zeinab A. Hussein (Mrs)(CBS)	No
2	1023101227 Acq. of Screening Machines in Shimo, Manyani , Kamiti, NRB and NVS	-	Zeinab A. Hussein (Mrs)(CBS)	No
	Mixed Wards/Prisoners Ward/ Remand Blocks	-		
1	1023100263 Construction of phase 2 Remand Wing at Shimo Main Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No

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2	1023102917 Construction of Eight unit segregation block Shimo Borstal	-	Zeinab A. Hussein (Mrs)(CBS)	No
3	1023101352 Construction/Renova'n of Duty office,main store, Remand block-Kerugoya	-	Zeinab A. Hussein (Mrs)(CBS)	No
4	1023101101 Completion of mixed block at kericho medium prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
5	1023100268 Completion Women Block at Makueni Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
6	1023100185 Construction of storeyed wards & admin offices Meru main prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
7	1023100189 Construction of remand ward at Sotik prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
8	1023100190 Completion of Prisoners ward at Kangeta prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
9	1023100258 Completion /Refurbishment of Wards in Kapenguria	-	Zeinab A. Hussein (Mrs)(CBS)	No
10	1023100265 Completion Of Prioners Ward at Tambach Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
11	1023101309 Construction of prisoners' ward at Yatta	-	Zeinab A. Hussein (Mrs)(CBS)	No
12	1023101312 Completion of prisoners' ward at Nyamira prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
13	1023101313 Completion of prisoners' ward at Vihiga	-	Zeinab A. Hussein (Mrs)(CBS)	No
14	1023101316 Overhaul of prisoners' wards at Kisii women prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
15	1023101319 Overhaul of prisoners wards, sewerage and kitchen at Kibos Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
16	1023102916 Construction of Prison Ward Kisumu Medium	-	Zeinab A. Hussein (Mrs)(CBS)	No

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17	1023102939 Construction of Prisoners Wards Kisii Main Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
18	1023100187 Construction of mixed block at Makueni main prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
19	1023100188 Construction of mixed block at Rachuonyo prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
20	1023100191 Completion of a mixed block at Kaloleni Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
21	1023100192 Construction of a mix block at Muranga Women Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
22	1023100267 Refurbishment Of Hostels at Shimo Bi	-	Zeinab A. Hussein (Mrs)(CBS)	No
23	1023100715 Reconstruction of Recruits Barrack at PSTC Ruiru	5,999,450	Zeinab A. Hussein (Mrs)(CBS)	Yes
	Administration Block	-		
1	1023102801 Construction of reception block at Kitale women prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
2	1023100197 Construction of administration block at Siaya prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
3	1023100198 Construction of Administration block at Embu women prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
4	1023100199 Completion of Administration Block at Thika Main Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
5	1023101222 Completion of administration block at Murang'a main prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
6	1023101230 Completion of administration block at Nyandarua main prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
7	1023102937 Construction of Administration Thika women Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No

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8	1023101350 Construction of Administration Block at Muranga Women	-	Zeinab A. Hussein (Mrs)(CBS)	No
9	1023102818 Sports Residential Camp regional commander central Facility(Nyeri)	-	Zeinab A. Hussein (Mrs)(CBS)	No
	Health Facilities	-	Zeinab A. Hussein (Mrs)(CBS)	No
1	1023100202 Construction of Health Facilities Nanyuki	-	Zeinab A. Hussein (Mrs)(CBS)	No
2	1023100203 Construction of Health Facilities Busia	-	Zeinab A. Hussein (Mrs)(CBS)	No
3	1023101339 Construction of a Health Facility at Athi River(Kitengela)Prisons	-	Zeinab A. Hussein (Mrs)(CBS)	No
4	1023101340 Construction of a Health Facility at Kisii Women Prisons	-	Zeinab A. Hussein (Mrs)(CBS)	No
	New Prisons	-	Zeinab A. Hussein (Mrs)(CBS)	No
1	1023100226 Construction of new prison Loitoktok	-	Zeinab A. Hussein (Mrs)(CBS)	No
2	1023100264 Construction Of New Prison at Thika Women	-	Zeinab A. Hussein (Mrs)(CBS)	No
	Halls/Offices	-	Zeinab A. Hussein (Mrs)(CBS)	No
1	1023102929 Construction of Dining hall at Eldoret main Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
2	1023100229 Construction of Dining hall Embu Main Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
3	1023100230 Construction of Dining hall Machakos Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
4	1023100233 Construction of Dining hall Kisumu Main Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No

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	1023100234 Construction of Dining/Multipurpose hall Kibos Maximum Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
5				
6	1023100241 Construction/ Completion of a Dining / Multi-purpose Hall at Narok Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
7	1023100242 Construction of Dining/Multipurpose hall Bungoma	-	Zeinab A. Hussein (Mrs)(CBS)	No
8	1023100246 Construction of Dining hall Thika Main Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
9	1023101345 Construction of kitchen and dining hall at Kitale women prisons	-	Zeinab A. Hussein (Mrs)(CBS)	No
10	1023102808 Proposed Multipurpose Hall at Manyani GK Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
11	1023102809 Construction of multipurpose hall & kitchen at Kericho women prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
12	1023102812 Completion of kitchen/dining hall at Busia women Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
13	1023102814 Construction of prisoners multipurpose hall at Kibos Maximum Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
14	1023102912 Construction of a multipurpose hall Kwale Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
15	1023102922 Construction of Dining hall Kitale main Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
	Boreholes	-	Zeinab A. Hussein (Mrs)(CBS)	No
1	1023101350 Complete Borehole @ Kitui Prison,O'haul of Nairobi West Borehole	-	Zeinab A. Hussein (Mrs)(CBS)	No
2	1023102920 Construction of a Borehole Taveta GK Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
3	1023100218 Drilling Of Boreholes Moyale Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No

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	Ablution Block	-	Zeinab A. Hussein (Mrs)(CBS)	No
1	1023102924 Construction of Prisoners Bathroom and toilet Kitale main Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
2	1023100282 Completion of an Ablution Block at Ngeria Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
3	1023102804 Completion of Ablution Block at Sotik Prisom	-	Zeinab A. Hussein (Mrs)(CBS)	No
4	1023102806 Erection and completion of Ablution Block at Gk Athi River Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
	Septic Tanks	-	Zeinab A. Hussein (Mrs)(CBS)	No
1	1023101218 Construction of Septic tank at Migori main prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
2	1023102913 Construction of a Septic Tank Kwale Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
	Kitchen	-	Zeinab A. Hussein (Mrs)(CBS)	No
1	1023102807 Construction of kitchen at Embu Women Prisons	-	Zeinab A. Hussein (Mrs)(CBS)	No
2	1023102811 Construction of Kitchen at Muranga Women Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
3	1023100270 Completion of a Kitchen at Ngeria Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
4	1023102903 Construction of a kitchen block Mombasa (King'orani) Remand GK Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
5	1023102918 Construction of a Dinning, Kitchen Area & Cold Room Shimo Borstal Institution	-	Zeinab A. Hussein (Mrs)(CBS)	No
	Sewerage	-	Zeinab A. Hussein (Mrs)(CBS)	No

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1	1023101327 Construction of a Sewerage System at Homa Bay Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
2	1023102921 Connection of sewerage to main sewer system Naivasha women Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
3	1023102805 Outstanding works sewerage system at makueni prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
4	1023102820 Overhaul of Sewerage System at Kisumu Maximum GK Prison	33,445,420	Zeinab A. Hussein (Mrs)(CBS)	Yes
5	1023102800 Overhaul of Sewerage System at Kibos GK Prison	4,600,000	Zeinab A. Hussein (Mrs)(CBS)	Yes
	Water Supply	-	Zeinab A. Hussein (Mrs)(CBS)	
1	1023101346 Water Supply works at Marimanti Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
2	1023102910 Construction of water tank Shikusa BI	-	Zeinab A. Hussein (Mrs)(CBS)	No
	Classrooms	-	Zeinab A. Hussein (Mrs)(CBS)	
1	1023102815 Construction of laboratory at Naivasha max. prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
2	1023100703 Construction of Classrooms Shimo Medium	-	Zeinab A. Hussein (Mrs)(CBS)	No
3	1023100704 Construction of Classrooms Kangeta	-	Zeinab A. Hussein (Mrs)(CBS)	No
4	1023100706 Construction of Classrooms Manyani	-	Zeinab A. Hussein (Mrs)(CBS)	No
5	1023100707 Construction of Classrooms Athi River	-	Zeinab A. Hussein (Mrs)(CBS)	No
6	1023102816 Construction of two Classrooms at Kamae	-	Zeinab A. Hussein (Mrs)(CBS)	No

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7	1023102923 Construction of classroom Kitale main Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
8	1023102931 Construction of classroom for prisoners training Kisii Main prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
	Ration store	-	Zeinab A. Hussein (Mrs)(CBS)	No
1	1023101347 Completion of a Ration Store at Kakamega prisons	-	Zeinab A. Hussein (Mrs)(CBS)	No
2	1023102802 Completion of documentation and property store at Kangeta prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
	Biogas	-	Zeinab A. Hussein (Mrs)(CBS)	No
1	1023102934 Construction of biogas at Nakuru main prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
2	1023102935 Construction of biogas plant at Shimo maximum	-	Zeinab A. Hussein (Mrs)(CBS)	No
3	1023102936 Construction of biogas project at Meru main prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
4	1023102909 Construction of biogas Digester Kisumu maximum prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
5	1023102911 Construction of a biogas digester Manyani GK Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
	Staff Houses	-	Zeinab A. Hussein (Mrs)(CBS)	No
1	1023102905 Construction of a Modern staff canteen Taveta GK Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
2	1023100510 Construction of residential houses Wajir	-	Zeinab A. Hussein (Mrs)(CBS)	No
3	1023100526 Construction of residential houses Kakamega Main	-	Zeinab A. Hussein (Mrs)(CBS)	No

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4	1023100536 Construction of residential houses Muranga	-	Zeinab A. Hussein (Mrs)(CBS)	No
5	1023100566 Construction of residential houses Eldoret Main	-	Zeinab A. Hussein (Mrs)(CBS)	No
6	1023100573 Construction of 2 staff houses at Kibos medium	1,277,682	Zeinab A. Hussein (Mrs)(CBS)	Yes
7	1023100581 Construction of 2 staff houses at Narok Women	-	Zeinab A. Hussein (Mrs)(CBS)	No
8	1023100585 Construction of 2 staff houses at Kisumu medium	1,177,864	Zeinab A. Hussein (Mrs)(CBS)	Yes
9	1023100588 Completion Of Staff Houses at Nanyuki Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
10	1023100591 Construction of 2 staff houses at Kisumu Women Prison	887,354	Zeinab A. Hussein (Mrs)(CBS)	Yes
11	1023100592 Construction of 2 staff houses at Siaya Prison	629,706	Zeinab A. Hussein (Mrs)(CBS)	Yes
12	1023100593 Construction of a Storeyed Staff Houses Meru Main Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
13	1023100592 Construction of 2 staff houses at Kisumu Main Prison	1,181,344	Zeinab A. Hussein (Mrs)(CBS)	Yes
14	1023100599 Completion of Staff House at Kajjado Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
15	1023101621 Construction of staff houses at Bungoma Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
16	1023101625 Construction of Staff Houses at Vihiga Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
17	1023101628 Construction of staff houses at Nyamira Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
18	1023101630 Completion of Staff Houses eldoret main (three blocks 4 units)	-	Zeinab A. Hussein (Mrs)(CBS)	No

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19	1023101631 Construction of 4 self contained staff housing units at Jamhuri ss	-	Zeinab A. Hussein (Mrs)(CBS)	No
20	1023101632 Construction of staff housing at Meru women prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
21	1023101633 Construction of 30, 2 bedroom units @ Eldoret Main & 20 units @ Nakuru	-	Zeinab A. Hussein (Mrs)(CBS)	No
22	1023102901 Construction of six one bedroomed staff houses Manyani GK Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
23	1023102908 Construction of two (2) staff houses Maranjau Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
24	1023102914 Construction of two bedroomed units staff houses Shimo medium Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
25	1023102915 Construction of 4 unit RRI staff house Taveta GK Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
26	1023102925 Construction of 10 units of Staff Houses Kitale main Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
27	1023102926 Construction of Staff houses Kitale medium Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
28	1023102927 Completion of staff canteen Ngeria Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
	Irrigation Systems	-	Zeinab A. Hussein (Mrs)(CBS)	No
1	1023101401 Phase 1 Setting up Coffee Irrigation system at Ruiru Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
2	1023101406 Irrigation reticulation system Nyeri medium	-	Zeinab A. Hussein (Mrs)(CBS)	No
3	1023101407 Irrigation & Augmentation of domestic water syst. at Embu Main	-	Zeinab A. Hussein (Mrs)(CBS)	No
	Tractors	-		No

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1	1023101402 Acquisition of Tractors & Equipments	-	Zeinab A. Hussein (Mrs)(CBS)	No
	Tea buying center	-		No
1	1023101403 Tea buying center at uruku prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
	Farm Store	-		No
1	1023101408 Construction farm store block at Muranga Main Prisons	-	Zeinab A. Hussein (Mrs)(CBS)	No
	Prison Industry/Workshop	-		No
1	1023102928 Construction of Workshop Ngeria Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
2	1023100320 Construction of Industrial workshop at Prison Embu Main Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
3	1023100329 Construction of Prison Industry Embu Women Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
4	1023101505 Construction Of Prison Industry Workshop at Busia Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
5	1023101506 Construction of Prison Industry at Makueni Main Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
6	1023101507 Construction of Prison Industry at Meru Main Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
7	1023101508 Construction of prison Industry Work Shop at Garissa Main	-	Zeinab A. Hussein (Mrs)(CBS)	No
8	1023101509 Construction of Prison Industry Work Shop at Kabarnet Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No
9	1023101510 Construction of Prison Industry Work Shop at Rachuonyo Prison	-	Zeinab A. Hussein (Mrs)(CBS)	No

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10	1023101515 Completion of a Workshop at Nairobi West Prison	-		Zeinab A. Hussein (Mrs)(CBS)	No
11	1023101517 Construction of a workshop at Nanyuki Prison	-		Zeinab A. Hussein (Mrs)(CBS)	No
12	1023101518 Construction Of Prison Industry Workshop at Busia Women Prison	-		Zeinab A. Hussein (Mrs)(CBS)	No
13	1023101516 Construction of a Showroom at Nyeri Main	-		Zeinab A. Hussein (Mrs)(CBS)	No
14	1023101518 Completion of show room at Kiambu Prison	-		Zeinab A. Hussein (Mrs)(CBS)	No
15	1023102906 Re modelling of cell block to industry Kamiti Medium	-		Zeinab A. Hussein (Mrs)(CBS)	No
16	1023100257 Construction of workshops in Mwingi	-		Zeinab A. Hussein (Mrs)(CBS)	No
	1023101800 Aquisition of Prisons ICT & Telecommunication infrastructure.	-			No

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ANNEX 6 – LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE ENTITY (DEPOSIT PENDING BILLS)

Ref	SC, SAGA or Public Fund's name	Principal activity of entity	Accounting Officer	Amount transferred during the year	Inter- entity reconciliations done? (yes/no)
1	Pending Bills Deposit Account	Payment Of Historical Pending Claims	Zeinab A. Hussein (Mrs.), CBS	5,625,320,121.00	Payment Process on-going in 2020/2021
		Operational Expenses	Zeinab A. Hussein (Mrs.), CBS	99,500,000.00	
	Total			5,724,820,121.00	

ANNEX 7 – CONTINGENT LIABILITIES REGISTER

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1	SDC/LEG/12/465	Intabuild Imports Limited	Kes	2,538,887.25	2021/2022	Budget Constraint
2	SDC/LEG/12/332	Job Nganga Thiongo	Kes	195,796.00	2020/2021	Supplementary
3	SDC/LEG/12/304	Fredrick Nicholas Onyango	Kes	776,050.10	2020/2021	Supplementary
4	SDC/LEG/12/488	Peter Maina Mwaniki	Kes	902,440.00	2020/2021	Supplementary
5	SDC/LEG/12/512	Denis Kikirui Maritim	Kes	22,000,000.00	2021/2022	Budget Constraint
6	SDC/LEG/12/500	David Misiko Makoha	Kes	252,000.00	2020/2021	Supplementary
7	SDC/LEG/12/507	Samuel Njuguna Kamau	Kes	1,700,000.00	2021/2022	Budget Constraint
8						
9						

NATIONAL GOVERNMENT ENTITY - STATE DEPARTMENT FOR CORRECTIONAL SERVICES
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ANNEX 8- 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-19 To JUN-20

Compare With: JUL-18 To ADJ2-19

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
2110101 Basic Salaries - Civil Service	11,777,360,866.25	0.00	13,119,674,378.20	0.00
2110100 Basic Salaries - Permanent Employees	11,777,360,866.25	0.00	13,119,674,378.20	0.00
2110202 Casual Labour - Others	4,331,220.60	0.00	9,999,999.30	0.00
2110200 Basic Wages - Temporary Employees	4,331,220.60	0.00	9,999,999.30	0.00
2110301 House Allowance	2,668,271,760.60	0.00	2,599,163,713.05	0.00
2110307 Hardship Allowance	163,997,335.00	0.00	113,821,102.00	0.00
2110309 Special Duty Allowance	14,576,339.50	0.00	5,162,982.70	0.00
2110310 Top-up Allowance	0.00	0.00	10,035,000.00	0.00
2110311 Transfer Allowance	17,413,569.80	0.00	9,560,065.00	0.00
2110312 Responsibility Allowance	373,500.00	0.00	2,701,300.00	0.00
2110313 Entertainment Allowance	900,000.00	0.00	1,200,000.00	0.00
2110314 Transport Allowance	891,640,176.30	0.00	711,453,451.75	0.00
2110315 Extraneous Allowance	4,653,000.00	0.00	4,287,007.50	0.00
2110317 Domestic Servant Allowance	288,750.00	0.00	387,800.00	0.00
2110318 n Practising Allowance	1,251,000.00	0.00	1,151,970.00	0.00
2110319 Top-up House Allowance	417,052,520.00	0.00	3,341,999.80	0.00
2110320 Leave Allowance	158,830,000.00	0.00	133,018,856.65	0.00
2110322 Risk Allowance	360,000.00	0.00	61,561,568.00	0.00
2110334 Instructors Allowance	73,955,000.00	0.00	32,099,999.50	0.00
2110335 Emergency Call Allowance	270,000.00	0.00	0.00	0.00
2110337 Police/Prison Allowance	2,213,961,619.45	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	6,627,794,570.65	0.00	3,688,946,815.95	0.00
2110403 Refund of Medical Expenses - Ex-Gratia	0.00	0.00	0.00	0.00
2110400 Personal Allowances paid as Reimbursements	0.00	0.00	0.00	0.00
2110000 Wages and Salary Contributions	18,409,486,657.50	0.00	16,818,621,193.45	0.00
2210101 Electricity	237,793,626.10	0.00	275,502,795.80	0.00
2210102 Water and Sewerage Charges	255,074,793.40	0.00	291,354,994.70	0.00
2210100 Utilities, Supplies and Services	492,868,419.50	0.00	566,857,790.50	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	18,515,539.45	0.00	32,549,343.50	0.00
2210202 Internet Connections	1,081,692.50	0.00	1,110,131.00	0.00
2210203 Courier & Postal Services	1,488,923.00	0.00	2,803,883.00	0.00
2210205 Satellite Access Services	35,000.00	0.00	0.00	0.00
2210206 Licencing fees for Communication	183,800.00	0.00	0.00	0.00
2210200 Communication, Supplies and Services	21,304,954.95	0.00	36,463,357.50	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	61,644,817.30	0.00	48,403,977.00	0.00
2210302 Accommodation - Domestic Travel	43,774,602.75	0.00	38,668,409.00	0.00
2210303 Daily Subsistence Allowance	160,073,084.00	0.00	149,933,106.50	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	320,000.00	0.00	533,754.00	0.00
2210305 Shipment of Personal and Household Effects	0.00	0.00	0.00	0.00
2210306 Repatriation Costs	2,327,700.00	0.00	4,359,010.00	0.00
2210307 Passage & Transfer Expenses	521,804.10	0.00	2,446,441.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	268,662,008.15	0.00	244,344,697.50	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	12,712.50	0.00	2,208,907.00	0.00
2210402 Accommodation	17,100.00	0.00	504,163.00	0.00
2210403 Daily Subsistence Allowance	358,790.50	0.00	2,890,713.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	0.00	0.00	0.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	388,603.00	0.00	5,603,783.00	0.00
2210502 Publishing & Printing Services	7,371,235.00	0.00	916,361.25	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	2,978,532.40	0.00	5,412,359.75	0.00
2210505 Trade Shows and Exhibitions	65,500.00	0.00	220,000.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	10,415,267.40	0.00	6,548,721.00	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	2,432,520.00	0.00	9,297,570.00	0.00
2210603 Rents and Rates - Non-Residential	82,926,784.40	0.00	84,711,546.60	0.00
2210600 Rentals of Produced Assets	85,359,304.40	0.00	94,009,116.60	0.00
2210701 Travel Allowance	261,486.80	0.00	1,305,309.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	123,288.45	0.00	793,575.00	0.00
2210703 Production and Printing of Training Materials	189,964.85	0.00	657,360.00	0.00
2210704 Hire of Training Facilities and Equipment	2,789,159.90	0.00	1,740,513.00	0.00
2210705 Field Training Attachments	10,569,590.00	0.00	0.00	0.00
2210706 Book Allowance	0.00	0.00	128,800.00	0.00
2210707 Project Allowance	0.00	0.00	94,000.00	0.00
2210708 Trainer Allowance	15,500.00	0.00	221,300.00	0.00
2210709 Research Allowance	149,900.00	0.00	231,860.00	0.00
2210710 Accommodation Allowance	1,621,471.95	0.00	5,458,451.00	0.00
2210711 Tuition Fees Allowance	3,029,624.05	0.00	3,100,660.00	0.00
2210712 Trainee Allowance	287,999,951.00	0.00	0.00	0.00
2210714 Gender Mainstreaming	0.00	0.00	0.00	0.00
2210700 Training Expenses	306,749,937.00	0.00	13,731,828.00	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	6,591,324.00	0.00	15,328,608.00	0.00
2210802 Boards, Committees, Conferences and Seminars	7,817,118.00	0.00	17,395,579.35	0.00
2210803 State Hospitality Costs	140,000.00	0.00	323,500.00	0.00
2210805 National Celebrations	34,695,672.50	0.00	36,677,628.00	0.00
2210808 Purchase of Coffins	325,000.00	0.00	372,500.00	0.00
2210809 Board Allowance	33,000.00	0.00	44,047.00	0.00
2210800 Hospitality Supplies and Servi	49,602,114.50	0.00	70,141,862.35	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	1,125,000,000.00	0.00	1,500,000,000.00	0.00
2210900 Insurance Costs	1,125,000,000.00	0.00	1,500,000,000.00	0.00
2211001 Medical Drugs	90,125,520.00	0.00	87,430,039.85	0.00
2211002 Dressings and Other Non-Pharmaceutical Medical Items	1,703,181.00	0.00	1,558,151.00	0.00
2211003 Veterinarian Supplies and Materials	4,435,447.95	0.00	3,763,854.00	0.00
2211004 Fungicides, Insecticides and Sprays	6,252,981.30	0.00	10,036,852.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	2,154,500.00	0.00	3,146,299.00	0.00
2211008 Laboratory Materials, Supplies and Small Equipment	21,742,388.95	0.00	0.00	0.00
2211009 Education and Library Supplies	9,103,998.90	0.00	4,804,216.00	0.00
2211010 Supplies for Broadcasting and Information Services	0.00	0.00	0.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	5,026,215.00	0.00	203,960.00	0.00
2211012 Purchase of Police, Prisons, and NYS Small Equipment and Supplies	986,257.00	0.00	986,385.00	0.00
2211015 Foods and Rations	8,451,201,880.60	0.00	3,421,564,151.40	0.00
2211016 Purchase of Uniforms and Clothing - Staff	115,625,008.40	0.00	61,697,306.15	0.00
2211017 Purchase of Uniforms and Clothing - Inmates	50,414,442.45	0.00	86,684,788.00	0.00
2211018 Purchase of Uniforms and Clothing - Trainees	245,160,000.00	0.00	0.00	0.00
2211021 Purchase of Bedding and Linen	40,507,202.15	0.00	37,797,780.00	0.00
2211022 Supplies for Women Inmates	30,874,317.65	0.00	27,378,195.00	0.00
2211023 Supplies for Production	1,045,100.05	0.00	1,590,397.00	0.00
2211027 Maintenance of Police Animals	29,539,506.40	0.00	27,620,426.00	0.00
2211000 Specialised Materials and Supp	9,105,897,947.80	0.00	3,776,262,800.40	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	114,910,916.10	0.00	21,722,242.00	0.00
2211102 Supplies and Accessories for Computers and Printers	19,420,179.80	0.00	22,591,914.50	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	51,293,891.75	0.00	4,056,187.95	0.00
2211100 Office and General Supplies and Services	185,624,987.65	0.00	48,370,344.45	0.00
2211201 Refined Fuels and Lubricants for Transport	190,924,225.75	0.00	184,201,240.90	0.00
2211202 Refined Fuels and Lubricants for Production	758,398.80	0.00	1,534,774.00	0.00
2211203 Refined Fuels and Lubricants -- Other	3,381,651.00	0.00	2,977,301.50	0.00
2211204 Other Fuels (wood, charcoal, cooking	962,829,071.95	0.00	338,007,758.50	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
gas etc?)				
2211200 Fuel Oil and Lubricants	1,157,893,347.50	0.00	526,721,074.90	0.00
2211301 Bank Service Commission and Charges	1,429,050.00	0.00	658,720.00	0.00
2211302 School Examination and Invigilation Fees	0.00	0.00	0.00	0.00
2211303 Inmates Allowance	194,326.50	0.00	434,583.00	0.00
2211304 Medical Expenses	96,194,759.60	0.00	109,562,334.85	0.00
2211305 Contracted Guards and Cleaning Services	17,680,344.00	0.00	18,085,786.85	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	518,000.00	0.00	402,762.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	1,014,050.00	0.00	2,170,849.00	0.00
2211310 Contracted Professional Services	763,037.50	0.00	459,000.00	0.00
2211312 Confidential Expenditures	30,000,000.00	0.00	46,360,566.50	0.00
2211313 Security Operations	65,040,000.00	0.00	78,721,686.35	0.00
2211323 Laundry Expenses	0.00	0.00	71,092.00	0.00
2211324 Registration of Land	0.00	0.00	6,764,220.00	0.00
2211329 HIV AIDS Secretariat workplace Policy Development	0.00	0.00	0.00	0.00
2211300 Other Operating Expenses	212,833,567.60	0.00	263,691,600.55	0.00
2210000 Goods and Services	13,022,600,459.45	0.00	7,152,746,976.75	0.00
2220101 Maintenance Expenses - Motor Vehicles	95,914,637.10	0.00	99,959,664.75	0.00
2220103 Maintenance Expenses - Boats and Ferries	175,300.00	0.00	43,831.00	0.00
2220105 Routine Maintenance - Vehicles	0.00	0.00	0.00	0.00
2220100 Routine Maintenance - Vehicles	96,089,937.10	0.00	100,003,495.75	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	1,041,036.50	0.00	1,301,875.00	0.00
2220202 Maintenance of Office Furniture and Equipment	180,000.00	0.00	591,275.60	0.00
2220204 Maintenance of Buildings -- Residential	36,450.00	0.00	50,293.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	2,624,754.00	0.00	3,768,221.00	0.00
2220206 Maintenance of Civil Works	538,223.50	0.00	895,598.50	0.00
2220209 Minor Alterations to Buildings and Civil Works	99,000.00	0.00	30,000.00	0.00
2220210 Maintenance of Computers, Software, and Networks	914,163.00	0.00	2,378,577.95	0.00
2220211 Maintenance of Police and Security Equipment	0.00	0.00	0.00	0.00
2220212 Maintenance of Communications Equipment	0.00	0.00	1,820.00	0.00
2220200 Routine Maintenance - Other Assets	5,433,627.00	0.00	9,017,661.05	0.00
2220000 Routine Maintenance	101,523,564.10	0.00	109,021,156.80	0.00
2620170 UN African Institute for Prevention of Crime	0.00	0.00	0.00	0.00
2620100 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
2630101 Current Grants to Semi-Autonomous Government Agencies	0.00	0.00	333,531,296.50	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	0.00	0.00	333,531,296.50	0.00
2630000 Grants & Transfer To Other Govt. Units	0.00	0.00	333,531,296.50	0.00
2640101 Scholarships and other Educational Benefits - Secondary Education	0.00	0.00	3,930,000.00	0.00
2640102 Scholarships and other Educational Benefits - Tertiary Education	1,099,800.00	0.00	3,426,600.00	0.00
2640100 Scholarships and other Educational Benefits	1,099,800.00	0.00	7,356,600.00	0.00
2640000 Other Transfers and Emergency Relief	1,099,800.00	0.00	7,356,600.00	0.00
2710101 Early Retirement	0.00	0.00	797,945.10	0.00
2710102 Gratuity - Civil Servants	9,136,846.45	0.00	14,815,469.25	0.00
2710100 Government Pension and Retirement Benefits	9,136,846.45	0.00	15,613,414.35	0.00
2710000 Social Security Benefits	9,136,846.45	0.00	15,613,414.35	0.00
3110101 Purchase of Residential Buildings	0.00	0.00	0.00	0.00
3110100 Purchase of Buildings	0.00	0.00	0.00	0.00
3110201 Residential Buildings (including hostels)	5,153,949.60	0.00	122,562,866.40	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..)	17,145,694.35	0.00	135,204,791.50	0.00
3110299 Construction of Buildings - Ot	0.00	0.00	56,588,053.00	0.00
3110200 Construction of Building	22,299,643.95	0.00	314,355,710.90	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	7,224,862.00	0.00	66,724,369.60	0.00
3110500 Construction and Civil Works	7,224,862.00	0.00	66,724,369.60	0.00
3110701 Purchase of Motor Vehicles	0.00	0.00	0.00	0.00
3110799 Purchase of Vehicles & Other T	0.00	0.00	21,965,600.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	0.00	0.00	21,965,600.00	0.00
3110901 Purchase of Household and Institutional Furniture and Fittings	778,296.50	0.00	3,897,085.00	0.00
3110902 Purchase of Household and Institutional Appliances	2,794,238.00	0.00	0.00	0.00
3110900 Purchase of Household Furniture and Institutional Equipment	3,572,534.50	0.00	3,897,085.00	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	3,558,955.00	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	3,558,955.00	0.00
3111101 Purchase of Medical and Dental Equipment	0.00	0.00	200,000.00	0.00
3111103 Purchase of Agricultural Machinery and Equipment	0.00	0.00	0.00	0.00
3111104 Purchase of Instrumentation and Calibration Equipment	775,393.00	0.00	776,000.00	0.00
3111106 Purchase of Fire fighting Vehicles and Equipment	162,368.00	0.00	0.00	0.00
3111108 Purchase of Police and Security Equipment	57,281,814.00	0.00	29,933,000.00	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	3,104,510.00	0.00	6,209,940.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	61,324,085.00	0.00	37,118,940.00	0.00
3111301 Purchase of Certified Crop Seed	146,550.00	0.00	73,275.00	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	152,475.00	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	94,646,875.45	0.00	447,773,135.50	0.00
6510259 Prisons Industries Fund	0.00	0.00	0.00	0.00
6510200 01-010-E418-UNICEF PROGRAMME-M	0.00	0.00	0.00	0.00
6510000 Special Accounts	0.00	0.00	0.00	0.00
6530101 Ministry HQ Recurrent Bank A/C	12,442,213.25	0.00	62,701.55	0.00
6530111 District - Recurrent Bank A/c	0.00	0.00	0.00	0.00
6530100 Recurrent Bank Accounts	12,442,213.25	0.00	62,701.55	0.00
6530000 Recurrent Bank Accounts	12,442,213.25	0.00	62,701.55	0.00
6540101 Ministry HQ Development Bank A	136,478.00	0.00	232,104.00	0.00
6540111 District - Development Bank Ac	0.00	0.00	0.00	0.00
6540100 Development Bank Accounts	136,478.00	0.00	232,104.00	0.00
6540000 Development Bank Accounts	136,478.00	0.00	232,104.00	0.00
6550101 Ministry HQ Deposit Bank A/C	123,953,167.55	0.00	130,469,777.00	0.00
6550100 Deposit Bank Accounts	123,953,167.55	0.00	130,469,777.00	0.00
6550000 Deposit Bank Account	123,953,167.55	0.00	130,469,777.00	0.00
6580101 Cash	247,700.00	0.00	285,333.90	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580100 Cash in Hand	247,700.00	0.00	285,333.90	0.00
6580000 Cash in Hand	247,700.00	0.00	285,333.90	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
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760102 Special Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	0.00	0.00	606,070.00	0.00
6760100 Imprests	0.00	0.00	606,070.00	0.00
6760000 Government Imprests	0.00	0.00	606,070.00	0.00
6770101 Inter-Ministerial Agency A/C	0.00	0.00	0.00	0.00
6770100 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	0.00	0.00	0.00
6780103 District Suspense A/c	938,508.85	0.00	0.00	0.00
6780110 Imprest Cash Recovery	0.00	0.00	0.00	0.00
6780111 Salary Advance Recovery	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	938,508.85	0.00	0.00	0.00
6780000 Suspense & Clearance Account	938,508.85	0.00	0.00	0.00
6790102 Receiving Inventory A/C	0.00	0.00	0.00	0.00
6790100 Other Current System A/cs	0.00	0.00	0.00	0.00
6790000 Other Current Assets (System r	0.00	0.00	0.00	0.00
7310101 General Deposits	0.00	123,953,167.55	0.00	130,469,777.00
7310100 General Deposits Items	0.00	123,953,167.55	0.00	130,469,777.00
7310000 Deposits	0.00	123,953,167.55	0.00	130,469,777.00
7320001 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
7320006 NSSF	0.00	0.00	0.00	0.00
7320007 Co-operatives	0.00	0.00	0.00	0.00
7320008 Insurances	0.00	0.00	0.00	0.00
7320009 Hire Purchases	0.00	0.00	0.00	0.00
7320010 Court Attachments	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.20	0.00	0.20	0.00
7320109 Hire Purchases	0.00	0.00	0.00	0.00
7320110 Court Attachments	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320114 Union Dues	0.00	0.00	0.00	0.00
7320115 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320118 Provident Fund	0.00	0.00	0.00	0.00
7320119 RTD Salary - held for officer	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320124 3% Commission on Deductions	0.00	0.00	0.00	0.00
7320125 Emergency Response Fund	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.20	0.00	0.20	0.00
7320201 Contractors Retention Money	0.00	0.00	0.00	0.00
7320200 Other General Liabilities	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.20	0.00	0.20	0.00
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	0.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	0.00	0.00	0.00
7399900	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/cs	0.00	0.00	0.00	0.00
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	101,067,402,470.95	0.00	69,416,329,577.35
9910209 Remittances to Exchequer	1,031,278,201.05	0.00	1,031,278,201.05	0.00
Miscellaneous Revenue				
9910200 Exchequer Provisions	1,031,278,201.05	101,067,402,470.95	1,031,278,201.05	69,416,329,577.35
9910000 Provisions	1,031,278,201.05	101,067,402,470.95	1,031,278,201.05	69,416,329,577.35

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
9999999 Consolidated Fund	68,383,865,166.65	0.00	43,499,201,393.30	0.00
9999900	68,383,865,166.65	0.00	43,499,201,393.30	0.00
9990000 Opening Balance Reserves	68,383,865,166.65	0.00	43,499,201,393.30	0.00
Total	101,191,355,638.50	101,191,355,638.50	69,546,799,354.35	69,546,799,354.35

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

Prepared By: ISAAC BARASA
Reviewed By: MOSES SINDIGA
Approved By: MWANGI DANIEL

Date: 17.10.2020
Date: 17.10.2020
Date: 17.10.2020

	RECURRENT		
APPENDIX 1			
PAYMENT IN CASHBOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2020			
DATE	CHEQUE NO.	PARTICULARS	AMOUNT
3/3/2020	1523	SWA-FOREIGN AFFAIRS	180.00
3/3/2020	1523	HARAMBEE SACCO	180.00
3/3/2020	1526	KNUT SWA-MANDERA	180.00
3/26/2020	2073	SWA-FOREIGN AFFAIRS	180.00
3/26/2020	2074	CAPEX LIFE INSURANCE	7,011.15
3/26/2020	2074	AMEDO S. PRODUCTS	859.40
3/26/2020	2074	BUNYALA WHOLESALERS	1,878.90
4/2/2020	1915	2 % VAT	2,345.00
4/2/2020	2051	M AND M AGENCIES	233,710.25
4/14/2020	1397	TRANSGOODS GENERAL	471,724.15
4/14/2020	1397	2 % VAT	8,275.85
4/14/2020	1778	2 % VAT	6,439.65
4/14/2020	2209	PRISON ENTERPRISES	58,800.00
5/5/2020	2221	DANIEL NDICHU	231,530.00
5/6/2020	2397	SWA FOREIGN AFFAIRS	180.00
5/6/2020	2396	TRANS NATIONAL TIMES	5,740.00
5/6/2020	2396	CAPEX LIFE INSURANCE	7,011.15
5/6/2020	2396	AMEDO S. PRODUCTS	859.40
5/6/2020	2396	BUNYALA WHOLESALERS	1,687.80
5/6/2020	2396	MERU MWALIMU SACCO	3,164.00
5/6/2020	2396	AFRICAN BANKING CORPORATION	1,283.00
5/6/2020	2396	FAMA CAPITAL PARTNERS LTD	192.00
5/6/2020	2396	KNUT SWA-MANDERA	180.00
5/7/2020	1142	2 % VAT	10,068.95
5/7/2020	2402	PIONEER ASSUARENCE	28,912.00
5/8/2020	2000	2 % VAT	3,510.90
5/18/2020	2045	PETROL KENYA OIL LTD	397,348.80
6/2/2020	2613	TRANSCOM SACCO	980.00
6/2/2020	2614	FOSA YETU SACCO	55,707.30
6/2/2020	2614	TRANS NATIONAL TIMES	5,740.00
6/2/2020	2614	CAPEX LIFE INSURANCE	11,376.15
6/2/2020	2614	AMEDO S. PRODUCTS	859.40
6/2/2020	2614	BUNYALA WHOLESALERS	1,327.95
6/2/2020	2614	MERU MWALIMU SACCO	3,164.00
6/5/2020	2604	LYDIA KARIUKI	23,800.00

6/5/2020	2604	JUSTUS MAUNDU	22,400.00
6/5/2020	2605	FATUMA AHAMED	18,200.00
6/5/2020	2610	CHRISTINE NJAGI	22,400.00
6/5/2020	2608	NANCY NGARI	18,200.00
6/5/2020	2611	LILIAN ANYANGO	23,800.00
6/5/2020	2612	ANNE G MUNGAI	21,000.00
6/5/2020	2751	VAT	8,620.70
6/5/2020	1069	BELDON AGENCIES	235,862.05
6/5/2020	2572	VAT	4,750.00
6/5/2020	2060	PETRO KENYA OIL LTD	47,000.00
6/5/2020	2060	PETRO KENYA OIL LTD	57,925.60
6/5/2020	2562	JEPCO SERVICES	33,663.85
6/9/2020	2783	VAT	14,954.50
6/9/2020	2787	VAT	6,379.30
6/12/2020	2882	SAMMY KIMUTAI	18,000.00
6/12/2020	2878	BARAJO ALI IDD	80,000.00
6/22/2020	2598	PAMELA R.A ADHIAMBO	173,610.00
6/22/2020	2937	JAMES NYABOCHOA	16,800.00
6/22/2020	2937	TABITHA QYUGA	16,800.00
6/22/2020	2937	SAMUEL MUNGO	50,400.00
6/22/2020	2937	SAMUEL LOVONI	50,400.00
6/22/2020	2937	GEOFREY ROTICH	50,400.00
6/22/2020	2937	BILDAD KALUMA	50,400.00
6/24/2020	4387	FOSA TRANSNATIONAL SACCO	16,041.25
6/24/2020	4387	KENYA WOMEN FINANCE	40,635.75
6/24/2020	4387	TRASCOM SACCO	980.00
6/24/2020	4387	COSMOPOLITAN SACCO	5,360.00
6/24/2020	4387	CORPORATE INSURANCE	18,087.55
6/24/2020	4387	FAMILY BANK	274,087.00
6/24/2020	4387	LETSHEGO K LTD	77,860.00
6/24/2020	4387	FOREIGN AFFAIRS SWA	180.00
6/24/2020	4386	FOSA COSMOPOLITAN SACCO	17,978.35
6/24/2020	4386	QWETU SACCO	1,980.00
6/24/2020	4386	TRANSNATIONAL TIMES	5,740.00
6/24/2020	4386	COSMOPOLITAN SACCO	34,154.40
6/24/2020	4386	ARGOS FURNISHERS LTD	280,468.95
6/24/2020	4386	AMEDO S. PRODUCTS	859.40
6/24/2020	4386	BUNYALA WHOLESALERS	1,327.95
6/24/2020	4386	STARLIFE FURNISHERS LTD	6,014.00
6/24/2020	4386	RAFIKI MICROFINANCE BANK LTD	37,004.00

6/24/2020	4386	ROSKY CREDIT	87,871.00
6/24/2020	4386	KMD STAFF WELFARE	14,800.00
6/24/2020	4386	KNUT SWA-MANDERA	180.00
6/24/2020	4386	NATIONAL SOCIAL SECURITY FUND	104,800.00
6/26/2020	4435	SARAH MANYANGI	3,000.00
6/26/2020	4293	SARAH MANYANGI	3,000.00
6/26/2020	4538	TELKOM KENYA	3,187.75
6/26/2020	4436	SUSAN GITONGA	4,000.00
6/26/2020	4438	GRACE AKINYI	4,000.00
6/26/2020	4726	SUSAN KASEYI	6,000.00
6/26/2020	4611	NORAH MGANGA	6,000.00
6/26/2020	4582	RAEL CHEPKEMBOI	7,000.00
6/26/2020	4727	CHRISTINE JEPCHUMBA	8,000.00
6/26/2020	4769	LEORNARD ASAYO	8,000.00
6/26/2020	4516	PAMELA R.A ADHIAMBO	8,400.00
6/26/2020	4511	KENYA POWER	21,777.95
6/26/2020	4691	KENNEDY ODHIAMBO	10,000.00
6/26/2020	4610	HANNAH NGIGI	10,000.00
6/26/2020	4829	RAPHAEL MWANZIA	10,000.00
6/26/2020	4441	PHYLIS MAINA	10,000.00
6/26/2020	4725	ZILPAH OMARI	10,000.00
6/26/2020	4437	MARGARET MUTURA	12,000.00
6/26/2020	4383	SUSAN OPIYO	12,000.00
6/26/2020	4581	JOSEPH NDWIGA	13,000.00
6/26/2020	4540	DAVID OMBASO	14,080.00
6/26/2020	4381	PAMELA R.A ADHIAMBO	16,800.00
6/26/2020	4515	CELESTINE OSOO	23,580.00
6/26/2020	4503	SAMUEL NYUTU	25,000.00
6/26/2020	4382	LILIAN KASOLO	25,550.00
6/26/2020	4517	DAVID OMBASO	26,520.00
6/26/2020	4827	BERNARD WAMBUA	30,000.00
6/26/2020	4572	JOHN KYALO	30,000.00
6/26/2020	4541	KENYA POWER	36,853.45
6/26/2020	4508	NAIROBI CITY WATER	38,704.85
6/26/2020	4649	KENYA POWER	42,322.15
6/26/2020	4539	TELKOM KENYA	48,694.90
6/26/2020	4518	NANCY MWENDWA	50,000.00
6/26/2020	4628	SIMON GOME	50,000.00
6/26/2020	4630	HORACE SERERIA	50,000.00
6/26/2020	4547	KENYA POWER	98,275.85

6/26/2020	4724	NAIROBI CITY WATER	60,392.80
6/26/2020	4377	JOHN KOECH	74,890.00
6/26/2020	4697	JOHN KOECH	75,000.00
6/26/2020	4584	FRANCIS MWANGI	99,900.00
6/26/2020	4646	KENYA POWER	112,344.05
6/26/2020	4794	DAVID NJOROGE	58,800.00
6/26/2020	4794	SAMUEL KARIUKI	58,800.00
6/26/2020	4504	HORACE SERERIA	132,470.00
6/26/2020	4701	RHODA ANYIM	163,350.00
6/26/2020	4507	JOHN KYALO	187,600.00
6/26/2020	4378	MUTEMBEI ACP	190,314.00
6/26/2020	4702	JENIFFER MUNGAI	294,992.00
6/26/2020	4514	KENYA POWER	293,257.15
6/26/2020	4858	STEPHEN WAITHAKA	400,000.00
6/26/2020	4645	NAIROBI CITY WATER	459,644.00
6/26/2020	4709	KENYA POWER	491,379.30
6/26/2020		VAT	8,620.70
6/26/2020	4632	KENYA POWER	496,804.15
6/26/2020	4788	PETER MURITHII	433,292.40
6/26/2020	4676	NAIROBI CITY WATER	625,200.00
6/26/2020	4633	KENYA POWER	687,931.05
6/26/2020	4648	KENYA POWER	707,586.20
6/26/2020	4806	JACKTON AZENGA	84,000.00
6/26/2020	4806	MWENGEI JOSEPHINE	67,200.00
6/26/2020	4806	WILFRED MAOSA	168,000.00
6/26/2020	4806	EUNICE WANDOR	67,200.00
6/26/2020	4806	CHARLES ISAHO	84,000.00
6/26/2020	4806	EUGINE SHIBEKA	126,000.00
6/26/2020	4806	ERNEST KIMUTAI	73,500.00
6/26/2020	4806	TRIZZAH NYIVA	29,400.00
6/26/2020	4806	JOSEPHAT MUSYOKA	73,500.00
6/26/2020	4806	JACKLINE KIOKO	29,400.00
6/26/2020	4806	LIMO FREDRICK	29,400.00
6/26/2020	4787	PETER NDUNGU	526,181.30
6/26/2020	4572	DIRECTOR KRA	343,453.30
6/26/2020	4634	NAIROBI CITY WATER	1,500,000.00
6/26/2020	4637	LEAKEY WAHOME	33,615.00
6/26/2020	4647	KENYA POWER	1,889,940.55
6/26/2020	3193	SAMUEL NDEGE	12,000.00
6/26/2020	3193	VICTORINE AJOW	12,000.00

6/26/2020	4688	PETER KARIRI	115,500.00
6/26/2020	4688	JAMES NYABOCHOA	115,500.00
6/26/2020	4688	STEPHEN KARANJA	115,500.00
6/26/2020	4688	GEOFFREY ROTICH	92,400.00
6/26/2020	4688	JACKLINE NYAKUNDI	92,400.00
6/26/2020	4688	PURITY GACHERI	92,400.00
6/26/2020	4688	JACKLINE LUSIGE	92,400.00
6/26/2020	4688	MOSES SIRENGO	92,400.00
6/26/2020	4688	BILDAD KALUMA	92,400.00
6/26/2020	4688	DAVID SOI	92,400.00
6/26/2020	4688	DAVID KARANI	53,200.00
6/26/2020	4688	PETER KAMUNYU	53,200.00
6/26/2020	4688	FRANCIS MIANO	53,200.00
6/26/2020	4844	COMMISIONER GENERAL	119,000.00
6/26/2020	4749	CHRISTINE OBONDI	50,400.00
6/26/2020	4749	JOHN KARANJA	50,400.00
6/26/2020	4749	JOEL NGOLEKONG	50,400.00
6/26/2020	4749	GLADYS KAJUJU	40,320.00
6/26/2020	4749	RUTH MUGO	40,320.00
6/26/2020	4749	LUCY KIARIE	40,320.00
6/26/2020	4749	MUSA ENGOSI	22,680.00
6/26/2020	4749	KENNEDY OGWENO	22,680.00
6/26/2020	4749	JOHN ODIPO	22,680.00
6/26/2020	4749	EDWINE OMONDI	22,680.00
6/26/2020	4749	BEN IRUNGU	22,680.00
6/26/2020	4749	CAROLINE OTIENO	40,320.00
6/26/2020	4749	DOMINIC KYALO	40,320.00
6/26/2020	4749	JENNIFER NGANGA	40,320.00
6/26/2020	4749	JANE KARANJA	50,400.00
6/26/2020	4749	FREDRICK OCHOGO	22,680.00
6/26/2020	4749	WHCLIF MUTURI	56,000.00
6/26/2020	4749	AMINA WAGANE	44,800.00
6/26/2020	4749	FRANCIS MAINA	25,200.00
6/26/2020	4749	BAPTISTA MUTURA	44,800.00
6/26/2020	4749	IDAH MUTHONI	44,800.00
6/26/2020	4749	ABDULAH RAMA	25,200.00
6/26/2020	4749	MARK LOLENTUM	25,200.00
6/26/2020	4749	KEFFA MBECHÉ	44,100.00
6/26/2020	4749	MATUKU KINYUZU	44,100.00
6/26/2020	4749	REUBEN SLOLU	25,200.00

6/26/2020	4749	JOHANNES MURUMBA	25,200.00
6/26/2020	4749	PATRICK NGUYO	56,000.00
6/26/2020	4749	MARTIN MWAROME MUNYA	56,000.00
6/26/2020	4749	STEPHEN FRANCIS IRURU	56,000.00
6/26/2020	4749	RICHARD KIRUNDI	42,000.00
6/26/2020	4749	JACKLINE NYAKUNDI	33,600.00
6/26/2020	4749	MAROLINE NJAGI	33,600.00
6/26/2020	4749	ZILPAH OMARI	33,600.00
6/26/2020	4749	JAMES WAMBUA	19,600.00
6/26/2020	4749	ROSE MURUGAMI	19,600.00
6/26/2020	4749	ADAN MOHAMED ABDI	19,600.00
6/26/2020	4749	JEDIDAH WANGECI	19,600.00
6/26/2020	4749	MARTIN GIKUNDI	19,600.00
6/26/2020	4749	GEOFFREY NGUGI	19,600.00
6/26/2020	4749	SAMUEL NDEGE	19,600.00
6/26/2020	4749	MARGARET WANGUI NJOROGE	42,000.00
6/26/2020	4749	JOHN MATAGARO	73,500.00
6/26/2020	4749	JOSEPH KIRUBI	50,400.00
6/26/2020	4749	PHILIP GATHUYA	42,000.00
6/26/2020	4749	DANIEL MWANGI	42,000.00
6/26/2020	4749	KENNEDY ODHIAMBO	33,600.00
6/26/2020	4749	ANNE NDERITU	44,800.00
6/26/2020	4749	JACKLINE MURAGE	19,600.00
6/26/2020	4749	DANIEL THIONGO	19,600.00
6/26/2020	4749	FRANCIS MUTUA	19,600.00
6/26/2020	4749	ROBERT KATANA	19,600.00
6/26/2020	4749	JOSIAH KARIUKI	19,600.00
6/26/2020	4749	DANIEL NJOROGE	19,600.00
6/26/2020	4749	MATHEW ODERO ONGONDO	42,000.00
6/26/2020	4749	JOEL OMONDI	58,800.00
6/26/2020	4749	AMOS KWISEN	34,300.00
6/26/2020	4749	STEPHEN MBASU	56,000.00
6/26/2020	4749	NELIUS NJOROGE	44,800.00
6/26/2020	4749	HUMPREY ABOK	44,800.00
6/26/2020	4749	LOISE NDUNGU	44,800.00
6/26/2020	4749	MARTIN WESONGA	25,200.00
6/26/2020	4749	PATRICK MIGWI	25,200.00
6/26/2020	4749	PETER WAWERU	25,200.00
6/26/2020	4749	GODFREY WERA	25,200.00
6/26/2020	4749	JACKSON ROTICH	25,200.00

6/26/2020	4749	MAGDALINE MUTURI	25,200.00
6/26/2020	4749	JANE MBOYA	44,100.00
6/26/2020	4749	LEONARD BET	44,800.00
6/26/2020	4749	ALEX NYAPIEDHO	56,000.00
6/26/2020	4749	FREDRICK ODUMA	56,000.00
6/26/2020	4749	BENSON ODONGO	56,000.00
6/26/2020	4749	JOSEPH WELIMO	98,000.00
6/26/2020	4749	KENNEDY BITANGE	44,800.00
6/26/2020	4749	PAUL ONYANGO	78,400.00
6/26/2020	4749	STEPHEN KARANJA	42,000.00
6/26/2020	4749	JACQLINE LUSIGE	33,600.00
6/26/2020	4749	GRACE KOIGI	33,600.00
6/26/2020	4749	PURITY MWAMBIA	33,600.00
6/26/2020	4749	LUCY ROMA	33,600.00
6/26/2020	4749	EUTICHUS NYAGA	19,600.00
6/26/2020	4749	DANIEL CHACHA	19,600.00
6/26/2020	4749	ROBERT SHIDA MUMBO	19,600.00
6/26/2020	4749	SHADRACK WASUBO	19,600.00
6/26/2020	4749	BENSON NGILA	19,600.00
6/26/2020	4749	JOHN MUTHENGI	19,600.00
6/26/2020	4749	PHILIP MUSAU	19,600.00
6/26/2020	4749	DANIEL NJOROGE	42,000.00
6/26/2020	4749	FRANCIS LOLEMUS MARICAN	42,000.00
6/26/2020	4749	JOSEPH GILO	73,500.00
6/26/2020	4749	PAULINE WANJIRU	73,500.00
6/26/2020	4749	SAMUEL M NGANGA	73,500.00
6/26/2020	4749	SHADRACK KAVUTAI	42,000.00
6/26/2020	4749	MOSES SIRENGO	33,600.00
6/26/2020	4749	MARY OMWOHA	33,600.00
6/26/2020	4749	IMELDA OJUNE	19,600.00
6/26/2020	4749	BILDAD KALUMA	33,600.00
6/26/2020	4749	JACK OGAO	19,600.00
6/26/2020	4749	ANDREW MUREA	19,600.00
6/26/2020	4749	DAVID KARANI	19,600.00
6/26/2020	4749	KENNEDY K AYABEI	33,600.00
6/26/2020	4749	CATHERINE NGOME	19,600.00
6/26/2020	4749	BONFACE OMONDI	19,600.00
6/26/2020	4749	ANTHONY K SANG	73,500.00
6/26/2020	4749	DANIEL NGETICH KIPLANGAT	42,000.00
6/26/2020	4749	JOHN CHEPKIIM	73,500.00

6/26/2020	4749	DANCAN IRUNGU MBUTHIA	73,500.00
6/26/2020	4749	ELIZABETH RIBIRU	33,600.00
6/26/2020	4749	HUMPREY NAKITARE	42,000.00
6/26/2020	4749	SAMUEL WAITHAKA	42,000.00
6/26/2020	4749	DAVID WABWILE SHIKUKU	73,500.00
6/26/2020	4749	DAVID SOI	33,600.00
6/26/2020	4749	MARGARET MUTURA	19,600.00
6/26/2020	4749	CHRISTINE JEPCHUMBA	19,600.00
6/26/2020	4749	ERICK MUTAI	19,600.00
6/26/2020	4749	ESTHER WARUINGE	19,600.00
6/26/2020	4749	ISAAC OMONDI	19,600.00
6/26/2020	4749	DANIEL K KIMEI	34,300.00
6/26/2020	4749	TIMOTHY NYANGWARA	19,600.00
6/26/2020	4749	DANIEL KIBET	19,600.00
6/26/2020	4749	SUSAN KASEYI	19,600.00
6/26/2020	4749	DENIS OTIENO WABWIRE	42,000.00
6/26/2020	4749	LINNER TOO	42,000.00
6/26/2020	4749	JACQLINE NZIOKA	33,600.00
6/26/2020	4749	MARY CHEGE	33,600.00
6/26/2020	4749	EUGINE BULUMA	33,600.00
6/26/2020	4749	ISAAC BARASA	33,600.00
6/26/2020	4749	HUDSON OTWERE	25,200.00
6/26/2020	4749	JUDITH SHILANJIRU	19,600.00
6/26/2020	4749	NANCY MKHOKA	19,600.00
6/26/2020	4749	RAPHAEL MWANZIA	19,600.00
6/26/2020	4749	JULIUS KEMOSI	19,600.00
6/26/2020	4749	MOSES MUGO	19,600.00
6/26/2020	4749	JULIUS USYU	19,600.00
6/26/2020	4749	EMMANUEL MWAKAI	19,600.00
6/26/2020	4749	GILBERT C TARUS	42,000.00
6/26/2020	4749	JUMA EDWINE WALEKA	42,000.00
6/26/2020	4749	ABEL BOKONGO	42,000.00
6/26/2020	4749	GRACE MGOI	42,000.00
6/26/2020	4749	SAM TONNY KYALO	33,600.00
6/26/2020	4749	JOHN NGATIA	25,200.00
6/26/2020	4749	WHCLIF OCHOLA	25,200.00
6/26/2020	4749	SALIM ISMAIL	44,100.00
6/26/2020	4749	ANDREW EMACAR	42,000.00
6/26/2020	4749	JONAH WACHIRA GITONGA	19,600.00
6/26/2020	4749	NANCY WANJOHI	19,600.00

6/26/2020	4749	EVERLINE NEKESA	34,300.00
6/26/2020	4749	BETHSHEBA KIBWAGE	40,320.00
6/26/2020	4749	RUTH KIARE	40,320.00
6/26/2020	4749	ALFRED MUTHAMA	40,320.00
6/26/2020	4749	HANNAH NGIGI	40,320.00
6/26/2020	4749	ALEX MUYE	40,320.00
6/26/2020	4749	MOSES ODING	40,320.00
6/26/2020	4749	SARAH MANYANGI	40,320.00
6/26/2020	4749	BENARD KIOO	40,320.00
6/26/2020	4749	TEDDY LEWIS	40,320.00
6/26/2020	4749	JULIA ATSANGO	22,680.00
6/26/2020	4749	DANIEL CHEGE	40,320.00
6/26/2020	4749	DANIEL KIPRONO LANGAT	40,320.00
6/26/2020	4749	ANN WANJIRU MWANGI	40,320.00
6/26/2020	4749	GEOFREY MUEMA MBUVI	40,320.00
6/26/2020	4936	NAIROBI CITY WATER	5,132,066.00
6/26/2020	4770	ARMIC LTD	15,331,034.50
6/26/2020	4770	VAT	268,965.50
6/26/2020	4768	ARMIC LTD	15,331,034.50
6/26/2020	4768	VAT	268,965.50
6/26/2020	4771	EAGLE PARK	11,400,000.00
6/26/2020	4771	VAT	200,000.00
6/26/2020	3147	NATIONAL OIL	2,456,896.40
6/26/2020	3147	VAT	43,103.45
6/26/2020	2862	MOTOR COMPONENTS	952,251.85
6/26/2020	2862	VAT	16,706.15
6/26/2020	2916	DOWAN ENTERPRISES	1,425,264.45
6/26/2020	2916	VAT	25,004.65
6/26/2020	3192	KERICHO WATER	733,650.00
6/26/2020	3190	NAIVASHA WATER	6,500,000.00
6/26/2020	2864	LYLOP ENTERPRISES	496,293.10
6/26/2020	2864	VAT	8,706.90
6/26/2020	2865	COMMISIONER GENERAL	524,000.00
6/26/2020	5156	THE STANDARD GROUP	2,836,713.10
6/26/2020	5156	VAT	49,766.90
6/26/2020	5108	BELDON AGENCIES	585,173.80
6/26/2020	5108	VAT	10,266.20
6/26/2020	5159	NATIONAL MEDIA GROUP	2,996,922.40
6/26/2020	5159	VAT	52,577.60
6/29/2020	4996	BELDON AGENCIES	2,918,793.10

6/29/2020	4996	VAT	51,206.90
6/29/2020	4999	M & M AGENCIES	2,110,474.15
6/29/2020	4999	VAT	37,025.85
6/29/2020	5160	K N T C	53,487,500.00
6/29/2020	4631	OFFICER INCHARGE NBI WEST	46,950.00
6/29/2020	5100	MISSION FOR ESSENTIAL SERVICES	435,980.00
6/29/2020	4912	KIWAKA GENERAL	1,116,610.35
6/29/2020	4912	VAT	19,589.65
6/29/2020	4890	MUGOIRI INVESTMENT	1,916,379.30
6/29/2020	4890	VAT	33,620.70
6/29/2020	4980	KIWAKA GENERAL	994,551.70
6/29/2020	4980	VAT	17,448.30
6/29/2020	4890	MUGOIRI INVESTMENT	786,206.90
6/29/2020	4890	VAT	13,793.10
6/29/2020	4897	THIRTY FIRST CENTURY	164,197.35
6/29/2020	4897	VAT	2,880.65
6/29/2020	4999	JEMWA GENERAL	1,277,586.20
6/29/2020	4999	VAT	22,413.80
6/29/2020	4977	AZAD AGENCIES	1,140,000.00
6/29/2020	4977	VAT	2,000.00
6/29/2020	4873	PRISON ENTERPRISES	66,300.00
6/29/2020	4871	PRISON ENTERPRISES	50,934.00
6/29/2020	4895	JAVALINK ENTERPRISE	4,422,413.80
6/29/2020	4895	VAT	77,586.20
6/29/2020	4928	KIMGEN SUPPLIES	2,044,137.95
6/29/2020	4928	VAT	35,862.05
6/29/2020	4894	JAVALINK ENTERPRISE	552,310.35
6/29/2020	4894	VAT	9,689.65
6/29/2020	4875	SHEPOL LTD	41,275.85
6/29/2020	4875	VAT	724.15
6/29/2020	4978	AZAD AGENCIES	171,000.00
6/29/2020	4978	VAT	3,000.00
6/29/2020	4911	JEMWA GENERAL	1,179,310.35
6/29/2020	4911	VAT	20,689.65
6/29/2020	4905	AZAD AGENCIES	171,000.00
6/29/2020	4905	VAT	3,000.00
6/29/2020	4900	PATMUT GENERAL	159,378.90
6/29/2020	4900	VAT	2,796.10
6/29/2020	4933	KYEKA ENTERPRISES	252,411.70
6/29/2020	4933	VAT	4,428.30

6/29/2020	4985	SHEPOL LTD	324,310.35
6/29/2020	4985	VAT	5,689.65
6/29/2020	4690	BONFACE OMONDI	12,000.00
6/29/2020	4808	BONFACE OMONDI	12,000.00
6/29/2020	4810	KENNEDY ODHIAMBO	10,000.00
6/29/2020	4997	BELDON AGENCIES	324,310.35
6/29/2020	4997	VAT	5,689.65
6/29/2020	5237	BRANLY ENTERPRISES	1,375.85
6/29/2020	5237	VAT	24.15
6/29/2020	5155	DAVEMART ENTERPRISES	14,962.50
6/29/2020	5155	VAT	262.50
6/29/2020	4625	NAIROBI CITY WATER	20,000.00
6/29/2020	5283	FABEN SOLUTIONS	43,339.65
6/29/2020	5283	VAT	760.35
6/29/2020	5191	KENYA MEDICAL SUPPLIES	45,655.00
6/29/2020	4857	JOHN KYALO	69,950.00
6/29/2020	5043	KENYA MEDICAL SUPPLIES	98,480.00
6/29/2020	5035	FRACOUR GROUP OF COMPANIES	114,491.40
6/29/2020	5035	VAT	2,008.60
6/29/2020	5047	TEMAMA ENTERPRISES	117,931.05
6/29/2020	5047	VAT	2,068.95
6/29/2020	4921	SHEPOL LTD	117,931.05
6/29/2020	4921	VAT	2,068.95
6/29/2020	4995	KEMSA	137,960.00
6/29/2020	5053	DONRAYS GEN. SUPPLIES	159,206.90
6/29/2020	5053	VAT	2,793.10
6/29/2020	2598	PAMELA R.A ADHIAMBO	173,610.00
6/29/2020	4865	KETOWAYS GENARAL	173,663.45
6/29/2020	4865	VAT	3,046.55
6/29/2020	5087	HAILOW TRADING	176,896.55
6/29/2020	5087	VAT	3,103.45
6/29/2020	5170	JOMCA ENTERPRISES	245,689.65
6/29/2020	5170	VAT	4,310.35
6/29/2020	5077	JECIN ENTERPRISES	294,827.60
6/29/2020	5077	VAT	5,172.40
6/29/2020	4990	KETOWAYS GENARAL	342,000.00
6/29/2020	4990	VAT	6,000.00
6/29/2020	5050	JECIN ENTERPRISES	371,482.75
6/29/2020	5050	VAT	6,517.25
6/29/2020	4993	GIYAN ENTERPRISES	378,362.05

6/29/2020	4993	VAT	6,637.95
6/29/2020	5704	BELDON AGENCIES	424,551.70
6/29/2020	5704	VAT	7,448.30
6/29/2020	5282	LENYA ENTERPRISES	441,258.60
6/29/2020	5282	VAT	7,741.40
6/29/2020	5034	FRACOUR GROUP OF COMPANIES	471,355.60
6/29/2020	5034	VAT	8,269.40
6/29/2020	4994	GIYAN ENTERPRISES	511,034.50
6/29/2020	4994	VAT	8,965.50
6/29/2020	4989	KETOWAYS GENARAL	513,000.00
6/29/2020	4989	VAT	9,000.00
6/29/2020	4998	M & M AGENCIES	531,839.50
6/29/2020	4998	VAT	9,330.50
6/29/2020	5049	KANINI MERCHANTS	638,793.10
6/29/2020	5049	VAT	11,206.90
6/29/2020		KETOWAYS GENARAL	672,206.90
6/29/2020		VAT	11,793.10
6/29/2020		MISSION FOR ESSENTIAL SERVICES	309,952.00
6/29/2020	4934	INTERMASS TECHNOLOGIES	23,438.80
6/29/2020	4934	VAT	411.20
6/29/2020	4656	WHITEC INVESTMENTS	26,534.50
6/29/2020	4656	VAT	465.50
6/29/2020	4654	BEKKS ENTERPRISES	37,344.85
6/29/2020	4654	VAT	655.15
6/29/2020	4653	ROIRDEN KENYA LTD	45,993.10
6/29/2020	4653	VAT	806.90
6/29/2020	4892	GIYAN ENTERPRISES	57,491.40
6/29/2020	4892	VAT	1,008.60
6/29/2020	4780	CASTEM ENTERPRISES	88,448.30
6/29/2020	4780	VAT	1,551.70
6/29/2020	4480	DONRAYS GEN. SUPPLIES	88,448.30
6/29/2020	4480	VAT	1,551.70
6/29/2020	4987	SHEPOL LTD	88,448.30
6/29/2020	4987	VAT	1,551.70
6/29/2020	5099	KORAI COMPANY	88,644.85
6/29/2020	5099	VAT	1,555.15
6/29/2020	4497	DONRAYS GEN. SUPPLIES	117,931.05
6/29/2020	4497	VAT	2,068.95
6/29/2020	4489	KETOWAYS GENARAL	142,500.00
6/29/2020	4489	VAT	2,500.00

6/29/2020	4929	FREE MARK TRADERS	146,047.75
6/29/2020	4929	VAT	2,562.25
6/29/2020	4499	R . H DEVANI	147,634.90
6/29/2020	4499	VAT	2,590.10
6/29/2020	4896	FREE MARK TRADERS	167,747.05
6/29/2020	4896	VAT	2,942.95
6/29/2020	4498	DONRAYS GEN. SUPPLIES	185,741.40
6/29/2020	4498	VAT	3,258.60
6/29/2020	5171	DONRAYS GEN. SUPPLIES	194,586.20
6/29/2020	5171	VAT	3,413.80
6/29/2020	4984	SHEPOL LTD	194,586.20
6/29/2020	4984	VAT	3,413.80
6/29/2020	4880	AZAD AGENCIES	199,500.00
6/29/2020	4880	VAT	3,500.00
6/29/2020	5172	KENYA NATIONAL TRADING COOP.	525,000.00
6/29/2020	4907	MUGOIRI INVESTMENT	235,862.05
6/29/2020	4907	VAT	4,137.95
6/29/2020	4869	KIWAKA GENERAL	242,761.05
6/29/2020	4869	VAT	4,258.95
6/29/2020	4496	R . H DEVANI	313,106.90
6/29/2020	4496	VAT	5,493.10
6/29/2020	4909	BELDON AGENCIES	353,793.10
6/29/2020	4909	VAT	6,206.90
6/29/2020	4820	BEKKS ENTERPRISES	362,637.95
6/29/2020	4820	VAT	6,362.05
6/29/2020	4590	JERUMWASH INVESTMENTS	366,568.95
6/29/2020	4590	VAT	6,431.05
6/29/2020	4475	BELDON AGENCIES	424,551.70
6/29/2020	4475	VAT	7,448.30
6/29/2020	4932	FAIRTON AGENCIES	425,534.50
6/29/2020	4932	VAT	7,465.50
6/29/2020		KIPURPUR COMPANY LTD	442,241.40
6/29/2020		VAT	7,758.60
6/29/2020	5082	TENESTONE CLEANING SERVICES	459,596.90
6/29/2020	5082	VAT	8,063.10
6/29/2020	4588	THIRTY FIRST CENTURY	471,724.15
6/29/2020	4588	VAT	8,275.85
6/29/2020	4476	R . H DEVANI	513,788.15
6/29/2020	4476	VAT	9,013.85
6/29/2020	4809	SHEPOL LTD	517,422.40

6/29/2020	4809	VAT	9,077.60
6/29/2020	4910	BELDON AGENCIES	540,517.25
6/29/2020	4910	VAT	9,482.75
6/29/2020	4486	KETOWAYS GENARAL	570,000.00
6/29/2020	4486	VAT	10,000.00
6/29/2020	4481	BELDON AGENCIES	589,655.15
6/29/2020	4481	VAT	10,344.85
6/29/2020	4492	KETOWAYS GENARAL	632,700.00
6/29/2020	4492	VAT	11,100.00
6/29/2020	5101	PETER KARIUKI	638,793.10
6/29/2020	5101	VAT	11,206.90
6/29/2020	5027	THIRTY FIRST CENTURY	683,017.25
6/29/2020	5027	VAT	11,982.75
6/29/2020	4927	MISSION FOR ESSENTIAL SERVICES	1,604,462.00
6/29/2020	5033	SHEPOL LTD	723,939.30
6/29/2020	5033	VAT	12,700.70
6/29/2020	4664	NDUMBERI GEN. MERCHANTS	725,275.85
6/29/2020	4664	VAT	12,724.15
6/29/2020	4886	KIWAKA GENERAL	786,206.90
6/29/2020	4886	VAT	13,793.10
6/29/2020	5070	M & M AGENCIES	844,189.65
6/29/2020	5070	VAT	14,810.35
6/29/2020	5032	R . H DEVANI	895,917.15
6/29/2020	5032	VAT	15,717.85
6/29/2020	5055	KIMGEN SUPPLIES	981,186.20
6/29/2020	5055	VAT	17,213.80
6/29/2020	5236	MARUR ENTERPRISES	982,758.60
6/29/2020	5236	VAT	17,241.40
6/29/2020	5026	MESHATEK CAPITAL AGENCIES	1,022,068.95
6/29/2020	5026	VAT	17,931.05
6/29/2020	4602	LENYA ENTERPRISES	984,006.70
6/29/2020	4602	VAT	17,263.30
6/29/2020	4918	BELDON AGENCIES	1,081,034.50
6/29/2020	4918	VAT	18,965.50
6/29/2020	4904	JEMWA GENERAL	1,081,034.50
6/29/2020	4904	VAT	18,965.50
6/29/2020	4866	JEMWA GENERAL	1,277,586.20
6/29/2020	4866	VAT	22,413.80
6/29/2020	5080	M & M AGENCIES	1,325,377.75
6/29/2020	5080	VAT	23,252.25

6/29/2020	4887	KIWAKA GENERAL	1,446,168.60
6/29/2020	4887	VAT	25,371.40
6/29/2020	4876	MONEK ENTERPRISES	1,464,310.35
6/29/2020	4876	VAT	25,689.65
6/29/2020	5072	FAIRTON AGENCIES	1,651,034.50
6/29/2020	5072	VAT	28,965.50
6/29/2020	4992	KETOWAYS GENARAL	1,710,000.00
6/29/2020	4992	VAT	30,000.00
6/29/2020	4992	KETOWAYS GENARAL	1,710,000.00
6/29/2020	4992	VAT	30,000.00
6/29/2020	4981	DRYTREE GEN. CONTRACTORS	1,811,224.15
6/29/2020	4981	VAT	31,775.85
6/29/2020	5300	COMMISIONER GENERAL	6,050,000.00
6/29/2020	4888	KIWAKA GENERAL	1,916,379.30
6/29/2020	4888	VAT	33,620.70
6/29/2020	4976	KIMGEN SUPPLIES	2,122,758.60
6/29/2020	4976	VAT	37,241.40
6/29/2020	5029	KIMGEN SUPPLIES	2,122,758.60
6/29/2020	5029	VAT	37,241.40
6/29/2020	5090	KENYA MEDICAL SUPPLIES	2,992,500.00
6/29/2020	4775	KENYA MEDICAL SUPPLIES	8,230,000.00
6/29/2020	4525	RIVATEX EAST AFRICA	4,949,565.50
6/29/2020	4525	VAT	86,834.50
6/29/2020	5084	TEAM WORK E. AFRICA	6,289,655.15
6/29/2020	5084	VAT	110,344.85
6/29/2020	5157	PRISON ENTERPRISES	9,950,000.00
6/29/2020	4807	LIBERTY PROFESSIONAL	11,474,689.65
6/29/2020	4807	VAT	201,310.35
6/29/2020	2469	MILKA TRADING LTD	17,198,275.85
6/29/2020	2469	VAT	301,724.15
6/29/2020	5096	KENYA MEDICAL SUPPLIES	17,687,000.00
6/29/2020	4832	JANE WANGARI	5,173.10
6/29/2020	4832	NHIF	751.10
6/29/2020	5264	KENNETH KIBUNYI	6,569.20
6/29/2020	5264	DIRECTOR PENSION	149.10
6/29/2020	5264	DIRECTOR KRA	608.30
6/29/2020	5264	NHIF	126.70
6/29/2020	5218	LEONARD ASANYO	8,000.00
6/29/2020	4831	DOROTHY MUTEMI	4,255.60
6/29/2020	4831	DIRECTOR KRA	1,524.40

6/29/2020	4831	NHIF	300.00
6/29/2020	4684	AMINA WAGANE	8,400.00
6/29/2020	5278	PRISON ENTERPRISES	9,029.95
6/29/2020	5278		8,472.40
6/29/2020	5278	DIRECTOR PENSION	93.10
6/29/2020	5278	DIRECTOR KRA	1,071.50
6/29/2020	5278	NHIF	120.60
6/29/2020	5056	PRISON ENTERPRISES	19,227.00
6/29/2020	5260	FRED NAIBEI	9,200.25
6/29/2020	5260	DIRECTOR PENSION	127.30
6/29/2020	5260	DIRECTOR KRA	1,197.60
6/29/2020	5260	NHIF	193.55
6/29/2020	4830	BENARD MUNGATIA	8,975.00
6/29/2020	4830	DIRECTOR PENSION	2,424.10
6/29/2020	4830	DIRECTOR KRA	242.80
6/29/2020	4830	NHIF	500.00
6/29/2020	5068	R . H DEVANI	16,038.60
6/29/2020	5068	VAT	281.40
6/29/2020	4744	AFRICAN TOUCH SAFARIES	19,500.00
6/29/2020	5059	KENYA POWER	21,866.40
6/29/2020	5059	VAT	383.60
6/29/2020	5361	TELKOM KENYA	24,000.00
6/29/2020	5261	OMUNGU MAURICE	19,422.10
6/29/2020	5261	DIRECTOR KRA	3,819.90
6/29/2020	5261	NHIF	464.50
6/29/2020	5261	DIRECTOR PENSION	338.70
6/29/2020	5125	PRISON ENTERPRISES	24,180.00
6/29/2020	5259	PAUL MUGO	18,814.50
6/29/2020	5259	OVERPAYMENT	1,418.50
6/29/2020	5259	DIRECTOR KRA	3,057.50
6/29/2020	5259	NHIF	750.00
6/29/2020	5259	DIRECTOR PENSION	461.70
6/29/2020	4789	FRANCIS MUNGERE	20,715.50
6/29/2020	4789	DIRECTOR KRA	3,106.70
6/29/2020	4789	NHIF	335.50
6/29/2020	4789	DIRECTOR PENSION	493.00
6/29/2020	5263	CHEMJOR STEPHEN	23,624.30
6/29/2020	5263	DIRECTOR PENSION	440.30
6/29/2020	5263	DIRECTOR KRA	4,846.90
6/29/2020	5263	NHIF	619.40

6/29/2020	4793	ROSEMARY NJENGA	25,000.00
6/29/2020	5365	NORTH HOLT ENTERPRISES	27,000.00
6/29/2020	4739	AFRICAN TOUCH SAFARIES	29,415.00
6/29/2020	2403	MILLICENT AKELO	30,000.00
6/29/2020	4742	AFRICAN TOUCH SAFARIES	30,920.00
6/29/2020	4668	SAFI FACILITIES	31,997.65
6/29/2020	4668	VAT	561.35
6/29/2020	4741	AFRICAN TOUCH SAFARIES	34,660.00
6/29/2020	4638	JAMES GEKUBE	35,700.00
6/29/2020	5006	BERCENG SUPPLIES	37,350.00
6/29/2020	5154	PRISON ENTERPRISES	37,050.00
6/29/2020	4542	TELKOM KENYA	37,152.30
6/29/2020	4542	VAT	651.80
6/29/2020	5057	PRISON ENTERPRISES	37,830.00
6/29/2020	2401	KENINDA ASSURANCE	38,593.70
6/29/2020	5356	SUBARU KENYA	42,690.90
6/29/2020	5356	VAT	748.95
6/29/2020	5005	NAIROBI CITY WATER	46,632.70
6/29/2020	4670	KONJULI ENTERPRISES	47,172.40
6/29/2020	4670	VAT	827.60
6/29/2020	4592	TOYOTA KENYA	47,757.15
6/29/2020	4592	VAT	837.85
6/29/2020	5429	JUSGAT ENTERPRISES	48,155.15
6/29/2020	5429	VAT	844.85
6/29/2020	4740	AFRICAN TOUCH SAFARIES	51,208.00
6/29/2020	5256	KENYA POWER	57,080.00
6/29/2020	5414	VEPALI SERVICES	58,705.10
6/29/2020	5414	VAT	1,029.90
6/29/2020	5169	KIMGEN SUPPLIES	58,768.95
6/29/2020	5169	VAT	1,031.05
6/29/2020	5132	TURNBERRY LTD	62,818.90
6/29/2020	5132	VAT	1,102.10
6/29/2020	5277	KEMSA	66,970.00
6/29/2020	5225	PETER KARIUKI	64,862.05
6/29/2020	5225	VAT	1,137.95
6/29/2020	5783	GIYAN ENTERPRISES	67,456.55
6/29/2020	5783	VAT	1,183.45
6/29/2020	5144	JECIN ENTERPRISES	67,810.35
6/29/2020	5144	VAT	1,189.65
6/29/2020	4488	BELL BH AGENCIES	70,000.00

6/29/2020	5376	THIRTY FIRST CENTURY	70,758.60
6/29/2020	5376	VAT	1,241.40
6/29/2020	5285	BRANLY ENTERPRISES	70,758.60
6/29/2020	5285	VAT	1,241.40
6/29/2020	4667	KIWAKA GENERAL	76,851.70
6/29/2020	4667	VAT	1,348.30
6/29/2020	5023	NAIROBI CITY WATER	72,725.20
6/29/2020	5369	LIWAMI ENTERPRISES	80,094.85
6/29/2020	5369	VAT	1,405.15
6/29/2020	5461	BRANLY ENTERPRISES	80,428.95
6/29/2020	5461	VAT	1,411.05
6/29/2020	5357	LAKY VENTURES	82,060.35
6/29/2020	5357	VAT	1,439.65
6/29/2020	5044	KEMSA	89,239.00
6/29/2020	4227	KEMSA	92,492.00
6/29/2020	5487	SHEPOL LTD	91,200.00
6/29/2020	5487	VAT	1,600.00
6/29/2020	5182	KIWAKA GENERAL	93,362.05
6/29/2020	5182	VAT	1,637.95
6/29/2020	5280	JUSGAT ENTERPRISES	96,310.35
6/29/2020	5280	VAT	1,689.65
6/29/2020		TEXT BOOK CENTRE	5,624,906.45
6/29/2020		VAT	98,682.55
6/29/2020	5315	JUSGAT ENTERPRISES	168,543.10
6/29/2020	5315	VAT	2,956.90
6/29/2020	5297	WAY BEYOND	169,034.50
6/29/2020	5297	VAT	2,965.50
6/29/2020	5274	MUKENYA INVESTMENT	171,982.75
6/29/2020	5274	VAT	3,017.25
6/29/2020	4745	AFRICAN TOUCH SAFARIES	178,000.00
6/29/2020	5507	KENYA MEDICAL SUPPLIES	179,350.00
6/29/2020	4322	VAT	3,103.45
6/29/2020	5334	MONOLITH INVESTMENTS	180,473.80
6/29/2020	5334	VAT	3,166.20
6/29/2020	4300	VAT	3,172.40
6/29/2020	5039	DRYTREE GEN. CONTRACTORS	181,122.40
6/29/2020	5039	VAT	3,177.60
6/29/2020	5300	SEPURA ENTERPRISES	196,551.70
6/29/2020	5300	VAT	3,448.30
6/29/2020	5446	PETROL KENYA OIL LTD	197,517.80

6/29/2020	5446	VAT	3,465.20
6/29/2020	4587	PINNACORE PRINTERS	196,551.70
6/29/2020	4587	VAT	3,448.30
6/29/2020	3395	KENNEDY ONDIJO	100,000.00
6/29/2020	3396	KENNEDY ONDIJO	100,000.00
6/29/2020	3397	AFRICAN TOUCH SAFARIES	105,242.00
6/29/2020	5320	EVERBEST SUPPLIES	108,103.45
6/29/2020	5320	VAT	1,896.55
6/29/2020	5316	NAMIS AUTO	110,068.95
6/29/2020	5316	VAT	1,931.05
6/29/2020	5074	R . H DEVANI	116,555.15
6/29/2020	5074	VAT	2,044.85
6/29/2020	5449	TEMAMA ENTERPRISES	117,931.05
6/29/2020	5449	VAT	2,068.95
6/29/2020	4494	RYCE EAST AFRICA LTD	120,731.25
6/29/2020	4494	VAT	2,118.10
6/29/2020	4594	NIFTY VENTURES LTD	122,844.85
6/29/2020	4594	VAT	2,155.15
6/29/2020	4872	PRISON ENTERPRISES	131,157.00
6/29/2020	5792	PRISON ENTERPRISES	136,500.00
6/29/2020	5384	NORTH HOLT ENTERPRISES	138,000.00
6/29/2020	3141	MAGIBA AGENCIES	137,586.20
6/29/2020	3141	VAT	2,413.80
6/29/2020	5152	KEMSA	143,912.00
6/29/2020	4743	AFRICAN TOUCH SAFARIES	144,173.00
6/29/2020	4636	ROSEMARY NJENGA	149,700.00
6/29/2020	4374	JENIFFER MUNGAI	149,999.00
6/29/2020	4546	JENIFFER MUNGAI	149,940.00
6/29/2020	4967	KETOWAYS GENARAL	147,413.80
6/29/2020	4967	VAT	2,586.20
6/29/2020	4485	KETOWAYS GENARAL	147,413.80
6/29/2020	4485	VAT	2,586.20
6/29/2020	5031	R . H DEVANI	152,151.65
6/29/2020	5031	VAT	2,669.35
6/29/2020	5363	MFI DOCUMENTARY	154,383.50
6/29/2020	5363	VAT	2,708.50
6/29/2020	5413	KEMSA	600,000.00
6/29/2020	4500	ROSEMARY NJENGA	157,900.00
6/29/2020	5405	LIWAMI ENTERPRISES	157,241.40
6/29/2020	5405	VAT	2,758.60

6/29/2020	5115	KEMSA	602,700.00
6/29/2020	5284	R . H DEVANI	27,448.45
6/29/2020	5284	VAT	481.50
6/29/2020	5396	BELL BH AGENCIES	34,396.55
6/29/2020	5396	VAT	603.45
6/29/2020	5097	BELL BH AGENCIES	68,793.10
6/29/2020	5097	VAT	1,206.90
6/29/2020	5327	STANTECH MOTORS	74,054.80
6/29/2020	5327	VAT	1,299.20
6/29/2020	5086	HUGLER GEN SUPPLIES	88,448.30
6/29/2020	5086	VAT	1,551.70
6/29/2020	5233	KENNEX SUPPLIERS	94,344.85
6/29/2020	5233	VAT	1,655.15
6/29/2020	5052	NATIONAL OIL	97,882.75
6/29/2020	5052	VAT	1,717.25
6/29/2020	5046	NATIONAL OIL	98,275.85
6/29/2020	5046	VAT	1,724.15
6/29/2020	5041	NATIONAL OIL	98,472.40
6/29/2020	5041	VAT	1,727.80
6/29/2020	5105	SAEJU ENTERPRISES	102,684.50
6/29/2020	5105	VAT	1,801.50
6/29/2020	5288	ONDITI NYAMWESE ENTERPRISE	103,779.30
6/29/2020	5288	VAT	1,820.70
6/29/2020	5197	JEPSCO SERVICES	133,663.85
6/29/2020	5197	VAT	2,345.00
6/29/2020	4782	JEPSCO SERVICES	133,633.85
6/29/2020	4782	VAT	2,345.00
6/29/2020	5228	FAIRTON AGENCIES	143,522.05
6/29/2020	5228	VAT	2,517.95
6/29/2020	5119	R . H DEVANI	148,054.55
6/29/2020	5119	VAT	2,597.45
6/29/2020	5239	KETOWAYS GENARAL	162,155.15
6/29/2020	5239	VAT	2,844.85
6/29/2020	5112	PETER KARIUKI	162,155.15
6/29/2020	5112	VAT	2,844.85
6/29/2020	5130	RIDGEMOUNT EMPORIUM	163,550.70
6/29/2020	5130	VAT	2,869.30
6/29/2020	5265	KENYA SCHOOL OF GOVERNMENT	164,730.00
6/29/2020	5265	VAT	2,890.00
6/29/2020	5447	KETOWAYS GENARAL	196,060.35

6/29/2020	5447	VAT	3,439.65
6/29/2020	5141	PINEVILLE INTERNATIONAL	196,551.70
6/29/2020	5141	VAT	3,448.30
6/29/2020	5230	MARVIR ENTERPRISES	257,974.15
6/29/2020	5230	VAT	4,525.85
6/29/2020	5131	JOYLINK VENTURES	272,518.95
6/29/2020	5131	VAT	4,781.05
6/29/2020	5042	JOYLINK VENTURES	324,654.30
6/29/2020	5042	VAT	5,695.70
6/29/2020	5107	KIMGEN SUPPLIES	4,958,310.35
6/29/2020	5107	VAT	8,689.65
6/29/2020	5224	SEPURA ENTERPRISES	706,013.80
6/29/2020	5224	VAT	12,386.20
6/29/2020	5418	JEMWA GENERAL	383,275.85
6/29/2020	5418	VAT	6,724.15
6/29/2020	5337	LEROI ENTERPRISES	387,130.25
6/29/2020	5337	VAT	6,791.75
6/29/2020	4970	PRISON ENTERPRISES	446,323.00
6/29/2020	5319	OIC NAIROBI REMAND	399,010.00
6/29/2020	5350	NEXLINK GLOBAL	395,147.60
6/29/2020	5350	VAT	6,932.40
6/29/2020	5343	NAMIS AUTO	412,758.60
6/29/2020	5343	VAT	7,241.40
6/29/2020	5234	TAMALINK COMMUNICATIONS	425,534.50
6/29/2020	5234	VAT	7,465.50
6/29/2020	4784	LENYA ENTERPRISES	441,258.60
6/29/2020	4784	VAT	7,741.40
6/29/2020	5113	JECIN ENTERPRISES	454,034.50
6/29/2020	5113	VAT	7,965.50
6/29/2020	5340	KENNEX SUPPLIERS	455,606.90
6/29/2020	5340	VAT	7,993.10
6/29/2020	4963	KETOWAYS GENARAL	456,000.00
6/29/2020	4963	VAT	8,000.00
6/29/2020	4966	KETOWAYS GENARAL	456,000.00
6/29/2020	4966	VAT	8,000.00
6/29/2020	5138	BELDON AGENCIES	471,724.15
6/29/2020	5138	VAT	8,275.85
6/29/2020	5370	GOVERNMENT PRINTER	497,727.95
6/29/2020	5370	VAT	8,732.05
6/29/2020	5295	KARIERO INVESTMENT	503,408.30

6/29/2020	5295	VAT	8,831.70
6/29/2020	5067	FAIRTON AGENCIES	512,700.25
6/29/2020	5067	VAT	8,994.75
6/29/2020	5419	BRANLY ENTERPRISES	511,034.50
6/29/2020	5419	VAT	8,965.50
6/29/2020	4786	LENYA ENTERPRISES	536,129.20
6/29/2020	4786	VAT	9,405.80
6/29/2020	5428	MUKENYA INVESTMENT	560,025.00
6/29/2020	5428	VAT	9,825.00
6/29/2020	4692	GOVERNMENT PRINTER	564,653.80
6/29/2020	4692	VAT	9,906.20
6/29/2020	4320	VAT	10,344.85
6/29/2020	5021	BUSHGATE SAWMILLS	638,694.85
6/29/2020	5021	VAT	11,205.15
6/29/2020	5065	GIYAN ENTERPRISES	638,793.10
6/29/2020	5065	VAT	11,206.90
6/29/2020	5434	BETACAMP GENERAL	638,793.10
6/29/2020	5434	VAT	11,206.90
6/29/2020	5349	HOPKINS KENYA LTD	677,042.05
6/29/2020	5349	VAT	11,877.95
6/29/2020	5078	DRYTREE GEN. CONTRACTORS	691,125.00
6/29/2020	5078	VAT	12,125.00
6/29/2020	5354	FAIRTON AGENCIES	698,035.75
6/29/2020	5354	VAT	12,246.25
6/29/2020	4586	BASELINE ENTERPRISES	700,133.65
6/29/2020	4586	VAT	12,283.05
6/29/2020	5275	KIMSHERJU ENTERPRISES	707,586.20
6/29/2020	5275	VAT	12,413.80
6/29/2020	5287	MARABS AGENCIES	788,683.45
6/29/2020	5287	VAT	13,836.55
6/29/2020	5095	DOWAN INTERNATIONAL	786,600.00
6/29/2020	5095	VAT	13,800.00
6/29/2020	5339	KENYA MEDICAL SUPPLIES	810,800.00
6/29/2020	5450	MUGOIRI INVESTMENT	810,775.85
6/29/2020	5450	VAT	14,224.15
6/29/2020	5604	GLOVE VIEW GEN	843,250.00
6/29/2020	5235	SUPPLY MAX	832,003.45
6/29/2020	5235	VAT	14,596.55
6/29/2020	5232	EQUILOG ENTERPRISES	862,862.05
6/29/2020	5232	VAT	15,137.95

6/29/2020	5075	KORAI COMPANY	864,827.60
6/29/2020	5075	VAT	15,172.40
6/30/2020	5351	LAKY VENTURES	397,023.65
6/30/2020	5351	VAT	6,965.35
6/30/2020	5071	KIMGEN SUPPLIES	196,551.70
6/30/2020	5071	VAT	3,448.30
6/30/2020	5345	WHITEC INVESTMENTS	204,600.50
6/30/2020	5345	VAT	3,589.50
6/30/2020	5226	KENYA MEDICAL SUPPLIES	193,782.00
6/30/2020	5485	MOI TEACHING AND REFFERAL	197,555.00
6/30/2020	4942	C.G. MUTEMBEI	199,750.00
6/30/2020	4741	C.G. MUTEMBEI	199,860.00
6/30/2020	4627	RODHA ANYIM	200,000.00
6/30/2020	4738	AFRICAN TOUCH SAFARIES	210,200.00
6/30/2020	5279	R . H DEVANI	208,737.95
6/30/2020	5279	VAT	3,662.05
6/30/2020	4774	TALENT OFFICE SUPPLIES	211,293.10
6/30/2020	4774	VAT	3,706.90
6/30/2020	5184	OIC EMBU MAIN	221,461.50
6/30/2020	5424	KETOWAYS GENARAL	224,068.95
6/30/2020	5424	VAT	3,931.05
6/30/2020	5338	BRANLY ENTERPRISES	235,862.05
6/30/2020	5338	VAT	4,137.95
6/30/2020	5305	BETACAMP GENERAL	235,862.05
6/30/2020	5305	VAT	4,137.95
6/30/2020	5276	KETOWAYS GENARAL	226,034.50
6/30/2020	5276	VAT	3,965.50
6/30/2020	4746	AFRICAN TOUCH SAFARIES	242,158.00
6/30/2020	5291	AUTOLINK SYSTEMS	261,217.25
6/30/2020	5291	VAT	4,582.75
6/30/2020	5448	SUPPLY MAX	262,887.95
6/30/2020	5448	VAT	4,612.05
6/30/2020	5451	AZAD AGENCIES	267,900.00
6/30/2020	5451	VAT	4,700.00
6/30/2020	5336	KELDO AGENCIES	268,592.85
6/30/2020	5336	VAT	4,712.15
6/30/2020	5120	PETER KARIUKI	270,258.60
6/30/2020	5120	VAT	4,741.40
6/30/2020	5679	JECIN ENTERPRISES	270,258.60
6/30/2020	5679	VAT	4,741.40

6/30/2020	5174	MUKENYA INVESTMENT	270,258.60
6/30/2020	5174	VAT	4,741.40
6/30/2020	5172	JECIN ENTERPRISES	294,827.60
6/30/2020	5172	VAT	5,172.40
6/30/2020	4628	RHODA ANYIM	300,000.00
6/30/2020	5509	NORTH HOLT ENTERPRISES	300,000.00
6/30/2020	5299	BELDON AGENCIES	305,677.25
6/30/2020	5299	VAT	5,362.75
6/30/2020	5371	NEXLINK GLOBAL	314,197.75
6/30/2020	5371	VAT	5,512.25
6/30/2020	5317	LENYA ENTERPRISES	316,934.75
6/30/2020	5317	VAT	5,560.25
6/30/2020	5462	JAPCO ENTERPRISES	326,275.85
6/30/2020	5462	VAT	5,724.15
6/30/2020	5066	SUPPLY MAX	334,432.75
6/30/2020	5066	VAT	5,867.25
6/30/2020	5173	MUKENYA INVESTMENT	343,965.50
6/30/2020	5173	VAT	6,034.50
6/30/2020	4821	INTERMASS TECHNOLOGIES	350,844.85
6/30/2020	4821	VAT	6,155.15
6/30/2020	4289	NATIONAL HOSPITAL INSURANCE	375,000,000.00
6/30/2020	4864	JOHN KIPYEGON KOECH	362,870.00
6/30/2020	4965	KETOWAYS GENARAL	367,551.70
6/30/2020	4965	VAT	6,448.30
6/30/2020	5423	KETOWAYS GENARAL	912,000.00
6/30/2020	5423	VAT	16,000.00
6/30/2020	5241	NEXLINK GLOBAL	938,362.50
6/30/2020	5241	VAT	16,462.50
6/30/2020	5421	KEMSA	998,506.00
6/30/2020	5368	R . H DEVANI	887,922.30
6/30/2020	5368	VAT	15,577.60
6/30/2020	4859	NATIONAL OIL	1,966,517.25
6/30/2020	4859	VAT	34,482.75
6/30/2020	5242	R . H DEVANI	2,948,275.85
6/30/2020	5242	VAT	51,724.15
6/30/2020	5151	R . H DEVANI	1,474,137.95
6/30/2020	5151	VAT	25,862.05
6/30/2020	5243	R . H DEVANI	8,900,746.55
6/30/2020	5243	VAT	156,153.45
6/30/2020	5304	GULFZONE SOLUTION	309,000.00

6/30/2020	5312	CHAPGESA VENTURES	245,296.55
6/30/2020	5312	VAT	4,303.45
6/30/2020	5303	GULFZONE SOLUTION	1,378,318.95
6/30/2020	5303	VAT	24,181.05
6/30/2020	5409	GULFZONE SOLUTION	1,188,941.40
6/30/2020	5409	VAT	20,858.60
6/30/2020	5139	SHEPOL LTD	886,251.70
6/30/2020	5139	VAT	15,548.30
6/30/2020	4976	SHEPOL LTD	1,105,603.45
6/30/2020	4976	VAT	19,396.55
6/30/2020	6342	JOYPAENTERPRISES	1,059,250.00
6/30/2020	5196	NORTH HOLT ENTERPRISES	1,081,500.00
6/30/2020	5452	JEMWA GENERAL	1,081,034.50
6/30/2020	5452	VAT	18,965.65
6/30/2020	3541	BELDON AGENCIES	1,081,034.50
6/30/2020	3541	VAT	18,965.50
6/30/2020	5422	K. N.T.C	1,124,000.00
6/30/2020	3145	MOTOR COMPONENTS	1,167,025.85
6/30/2020	3145	VAT	20,474.15
6/30/2020	5425	MUGOIRI INVESTMENT	1,179,310.35
6/30/2020	5425	VAT	20,689.65
6/30/2020	5374	CRESTMONT TRADE CO.	1,179,310.35
6/30/2020	5374	VAT	20,689.65
6/30/2020	5432	MUGOIRI INVESTMENT	1,277,586.20
6/30/2020	5432	VAT	22,413.80
6/30/2020	5308	JUSGAT ENTERPRISES	1,277,586.20
6/30/2020	5308	VAT	22,413.80
6/30/2020	4898	JEMWA GENERAL	1,277,586.20
6/30/2020	4898	VAT	22,413.80
6/30/2020	5158	KIWAKA GENERAL	1,365,248.30
6/30/2020	5158	VAT	23,951.70
6/30/2020	5433	KIMGEN SUPPLIES	1,415,172.40
6/30/2020	5433	VAT	24,827.60
6/30/2020	5431	KIWAKA GENERAL	1,394,632.75
6/30/2020	5431	VAT	24,467.25
6/30/2020	5309	KENYATTA NATIONAL HOSPITAL	1,420,490.00
6/30/2020	4925	MONEK ENTERPRISES	1,464,310.35
6/30/2020	4925	VAT	25,689.65
6/30/2020	5069	M & M AGENCIES	1,477,331.90
6/30/2020	5069	VAT	25,918.10

6/30/2020	5404	BUSHGATE SAWMILLS	1,515,708.60
6/30/2020	5404	VAT	26,591.40
6/30/2020	5430	DRYTREE GEN. CONTRACTORS	1,515,708.60
6/30/2020	5430	VAT	26,591.40
6/30/2020	5733	RIMGEN SUPPLIES	1,533,103.45
6/30/2020	5733	VAT	26,896.55
6/30/2020	5372	HAKMOH ENTERPRISE	1,576,500.00
6/30/2020	5361	KIWAKA GENERAL	1,592,186.90
6/30/2020	5361	VAT	27,933.10
6/30/2020	5051	KETOWAYS GENERAL	1,710,000.00
6/30/2020	5051	VAT	30,000.00
6/30/2020	5185	JECIN ENTERPRISES	1,818,103.45
6/30/2020	5185	VAT	31,896.55
6/30/2020	5296	KENYA MEDICAL SUPPLIES	1,862,020.00
6/30/2020	5378	CRESTMONT TRADE CO.	1,867,541.40
6/30/2020	5378	VAT	32,758.60
6/30/2020	4836	LAKY VENTURES	1,936,575.00
6/30/2020	4836	VAT	33,975.00
6/30/2020	5142	PETER KARIUKI	1,916,379.30
6/30/2020	5142	VAT	33,620.70
6/30/2020	4839	KIWAKA GENERAL	1,916,379.30
6/30/2020	4839	VAT	33,620.70
6/30/2020	4838	KIWAKA GENERAL	1,916,379.30
6/30/2020	4838	VAT	33,620.70
6/30/2020	5292	PRISON ENTERPRISES	1,992,720.00
6/30/2020	5352	SPRINGLINE AGENCIES	2,471,637.95
6/30/2020	5352	VAT	43,362.05
6/30/2020	5403	JUSGAT ENTERPRISES	3,524,418.10
6/30/2020	5403	VAT	61,831.90
6/30/2020	5091	NORTH HOLT ENTERPRISES	2,096,000.00
6/30/2020	5076	DRYTREE GEN. CONTRACTORS	2,122,758.60
6/30/2020	5076	VAT	37,241.40
6/30/2020	5222	EMPIRE DIGITAL	2,243,441.40
6/30/2020	5222	VAT	39,358.60
6/30/2020	5037	SAPCO ENTERPRISES	2,395,474.15
6/30/2020	5037	VAT	42,025.85
6/30/2020	5408	PRISTINE SERVICES LTD	2,500,000.00
6/30/2020	5402	JUSGAT ENTERPRISES	2,535,517.25
6/30/2020	5402	VAT	44,482.75
6/30/2020	5161	KIWAKA GENERAL	2,555,172.40

6/30/2020	5161	VAT	44,827.60
6/30/2020	4931	PETER KARIUKI	2,555,172.40
6/30/2020	4931	VAT	44,827.60
6/30/2020	5395	KIWAKA GENERAL	2,751,743.80
6/30/2020	5395	VAT	48,276.20
6/30/2020	5289	PRISON ENTERPRISES	2,982,000.00
6/30/2020	5186	KEMSA	2,994,570.00
6/30/2020	5397	JOEL NGOLOKONG	50,000.00
6/30/2020	5397	MUSA ENGOSI	50,000.00
6/30/2020	5397	FREDRICK OCHOGO	50,000.00
6/30/2020	5397	HUDSON OTWARE	50,000.00
6/30/2020	5397	ROSE MURUGAMI	50,000.00
6/30/2020	5397	DAVID NJOROGE	50,000.00
6/30/2020	5397	MARY OMWOHA	50,000.00
6/30/2020	5397	ESTHER WARUINGE	50,000.00
6/30/2020	5397	FRANCIS MUTUA	50,000.00
6/30/2020	5397	JOYCE OKOLA	50,000.00
6/30/2020	5397	SAMUEL KARIUKI	50,000.00
6/30/2020	5397	KENNEDY MAGETO	50,000.00
6/30/2020	5397	DANIEL CHACHA	50,000.00
6/30/2020	5397	EMMANUEL MWAKAI	50,000.00
6/30/2020	5397	ERICK MUTAI	50,000.00
6/30/2020	5397	BERNARD OBURU	50,000.00
6/30/2020	5397	PHILIP GATHUYA	50,000.00
6/30/2020	5397	SAMUEL WAITHAKA	50,000.00
6/30/2020	5397	PURITY WAMBUA	50,000.00
6/30/2020	5397	BILDAD KALUMA	50,000.00
6/30/2020	5397	LOICE NDUNGU	50,000.00
6/30/2020	5397	AMINA WAGANE	50,000.00
6/30/2020	5397	EUGINE BULUMA	50,000.00
6/30/2020	5397	GRACE KOIGI	50,000.00
6/30/2020	5397	MARGARET MUTURA	50,000.00
6/30/2020	5397	BONFACE OMONDI	50,000.00
6/30/2020	5397	MAGDALINE MUTURI	50,000.00
6/30/2020	5397	JANE MBOYA	50,000.00
6/30/2020	5397	DANIEL MWANGI	50,000.00
6/30/2020	5397	IDA MUTHONI	50,000.00
6/30/2020	5397	JACQUELINE LUSIGE	50,000.00
6/30/2020	5397	JACQUELINE NYAKUNDI	50,000.00
6/30/2020	5397	JACK OGAO	50,000.00

6/30/2020	5397	RUTH MUGO	50,000.00
6/30/2020	5397	ZILPAH OMARI	50,000.00
6/30/2020	5397	IMELDA OJUNE	50,000.00
6/30/2020	5397	JUDITH SHILANJIRU	50,000.00
6/30/2020	5397	EUTYCHUS NYAGA	50,000.00
6/30/2020	5397	SUSAN KASEYI	50,000.00
6/30/2020	5397	JACKLINE MURAGE	50,000.00
6/30/2020	5397	ANN NDERITU	50,000.00
6/30/2020	5397	NANCY MKHOKA	50,000.00
6/30/2020	5397	JAMES WAMBUA	50,000.00
6/30/2020	5397	MARK LOLENTUM	50,000.00
6/30/2020	5397	ANDREW MUREA	50,000.00
6/30/2020	5397	LILIAN KASOLO	50,000.00
6/30/2020	5397	MARTIN WESONGA	50,000.00
6/30/2020	5397	ISAAC BARASA	50,000.00
6/30/2020	5397	HUMPHREY ABOK	50,000.00
6/30/2020	5397	JAMES GEKOBÉ	50,000.00
6/30/2020	5397	MOSES SIRENGO	50,000.00
6/30/2020	5397	JEDIDA WANGECI	50,000.00
6/30/2020	5397	GLADYS KAJUJU	50,000.00
6/30/2020	5397	CHRISTINE SOME	50,000.00
6/30/2020	5397	ISAAC SOI	50,000.00
6/30/2020	5397	JACKLINE NZIOKA	50,000.00
6/30/2020	5397	ELIZABETH KABIRU	50,000.00
6/30/2020	5397	PETER MBURU	50,000.00
6/30/2020	5397	PHILIP MUSAU	50,000.00
6/30/2020	5397	PAUL ONYANGO	50,000.00
6/30/2020	5397	FRANCIS MAINA OTIENO	50,000.00
6/30/2020	5397	MILDRED KHAMISI	50,000.00
6/30/2020	5397	EVERLINE NEKESA	50,000.00
6/30/2020	5397	GLADYS MEDINA	50,000.00
6/30/2020	5397	BENSON IRUNGU	50,000.00
6/30/2020	5397	DANIEL THIONGO	50,000.00
6/30/2020	5397	EMMACULATE AKINYI	50,000.00
6/30/2020	5397	JOHN KARANJA	50,000.00
6/30/2020	5397	STEPHENE MBASU	50,000.00
6/30/2020	5397	LUCY KIARIE	50,000.00
6/30/2020	5397	SARAH MANYANGI	50,000.00
6/30/2020	5397	SAMMY KIMUTAI	50,000.00
6/30/2020	5397	ROBERT KATANA	50,000.00

6/30/2020	5397	JULIUS KEMOSI	50,000.00
6/30/2020	5397	EZEKIEL M. ISEBLO	50,000.00
6/30/2020	5397	ISAAC OMONDI	50,000.00
6/30/2020	5397	NELLY NJOROGE	50,000.00
6/30/2020	5397	MAROLINE NJAGI	50,000.00
6/30/2020	5397	BAPTISTA MUTURA	50,000.00
6/30/2020	5397	ROBERT MUMBO	50,000.00
6/30/2020	5397	ABDULLAHI RAMA	50,000.00
6/30/2020	5397	SALIM ISMAIL	50,000.00
6/30/2020	5397	KEN OGWENO	50,000.00
6/30/2020	5560	RICHARD OMBIMA	84,000.00
6/30/2020	5560	JACQLINE LUSIGE	67,200.00
6/30/2020	5560	EUGINE BULUMA	67,200.00
6/30/2020	5560	RUTH MUGO	67,200.00
6/30/2020	5560	ROSE MURUGAMI	39,200.00
6/30/2020	5560	ESTHER NAFULA	39,200.00
6/30/2020	5560	MARGARET MUTURA	39,200.00
6/30/2020	5560	JACKLINE MURAGE	39,200.00
6/30/2020	5560	JUDITH SHILANJIRU	39,200.00
6/30/2020	5560	MAGDALINE MUTURI	39,200.00
6/30/2020	5560	FIDELIS OMOIT	39,200.00
6/30/2020	5560	JAMES NYABOCHOA	84,000.00
6/30/2020	5560	STEPHENE KARANJA	67,200.00
6/30/2020	5560	DAVID SOI	67,200.00
6/30/2020	5560	BENSON IRUNGU	67,200.00
6/30/2020	5560	LOICE NDUNGU	67,200.00
6/30/2020	5560	ELIZABETH RIBIRU	67,200.00
6/30/2020	5560	IMELDA OJUNE	39,200.00
6/30/2020	5560	ANN NDERITU	67,200.00
6/30/2020	5560	HELLEN NTHENYA	39,200.00
6/30/2020	5560	REUBEN SLOLU	39,200.00
6/30/2020	5560	JOYCE OKOLA	39,200.00
6/30/2020	5560	PATRICK MIGWI	39,200.00
6/30/2020	5560	BONFACE OMONDI	39,200.00
6/30/2020	5560	FRANCIS MIANO	39,200.00
6/30/2020	5560	PHILIP GATHUYA	84,000.00
6/30/2020	5560	MUSA ENGOSI	39,200.00
6/30/2020	5560	FRANCIS MWAURA	39,200.00
6/30/2020	5560	ADAM MOHAMED ABDI	39,200.00
6/30/2020	5560	ROBERT KATANA	39,200.00

6/30/2020	5560	EMMACULATE AKINYI	39,200.00
6/30/2020	5560	MERCY CHEBET	39,200.00
6/30/2020	5560	LAWRANCE NDUBI	39,200.00
6/30/2020	5560	JOHN KARANJA	84,000.00
6/30/2020	5560	JACKLINE NYAKUNDI	67,200.00
6/30/2020	5560	BILDAD KALUMA	67,200.00
6/30/2020	5560	SUSAN MUSAU	67,200.00
6/30/2020	5560	MARY CHEGE	67,200.00
6/30/2020	5560	ISAIAH KIBARA	67,200.00
6/30/2020	5560	FAITH MWAURA	67,200.00
6/30/2020	5560	NANCY WANJOHI	39,200.00
6/30/2020	5560	JAMES WAMBUA	39,200.00
6/30/2020	5560	GODFREY WERA	39,200.00
6/30/2020	5560	JONAH WACHIRA	39,200.00
6/30/2020	5560	JOSEPH KIRUBI	100,000.00
6/30/2020	5560	DANIEL MWANGI	84,000.00
6/30/2020	5560	DOUGLAS MACHARIA	67,200.00
6/30/2020	5560	KENNEDY MAGETO	67,200.00
6/30/2020	5560	AMINA WAGANE	67,200.00
6/30/2020	5560	SAMFANTHONY KYALO	67,200.00
6/30/2020	5560	ESTHER ASAVA	67,200.00
6/30/2020	5560	KEN OGWENO	39,200.00
6/30/2020	5560	JOHN MUTHENGI	39,200.00
6/30/2020	5560	AMOS KWISEN	39,200.00
6/30/2020	5560	SAMUEL NDEGE	39,200.00
6/30/2020	5560	SAMUEL WAITHAKA	112,000.00
6/30/2020	5560	GRACE MUGOI	112,000.00
6/30/2020	5560	NELLY NJOROGE	89,600.00
6/30/2020	5560	FREDRICK OCHOGO	50,400.00
6/30/2020	5560	AMOS WEKESA	50,400.00
6/30/2020	5560	ROBERT MUMBO	50,400.00
6/30/2020	5560	JEDIDA WANGECI	50,400.00
6/30/2020	5560	CATHERINE NGOME	50,400.00
6/30/2020	5560	PHILIP MUSAU	50,400.00
6/30/2020	5560	MARK LOLENTUM	50,400.00
6/30/2020	5560	LENOX MBURA	50,400.00
6/30/2020	5560	REUBEN SLOLU	50,400.00
6/30/2020	5560	MOSES SIRENGO	50,400.00
6/30/2020	5560	RICHARD KIRUNDI	112,000.00
6/30/2020	5560	CATHERINE KAMAU	112,000.00

6/30/2020	5560	DAVID NJOROGE	89,600.00
6/30/2020	5560	ISAAC BARASA	89,600.00
6/30/2020	5560	EUGINE BARASA	89,600.00
6/30/2020	5560	JOHN AGWANDA	89,600.00
6/30/2020	5560	MARTIN WESONGA	50,400.00
6/30/2020	5560	MILDRED KHAMISI	50,400.00
6/30/2020	5560	ERICK MUTAI	50,400.00
6/30/2020	5560	ANDREW MUREA	50,400.00
6/30/2020	5560	MARTIN GIKUNDI	50,400.00
6/30/2020	5560	JOHANNES MURUMBA	50,400.00
6/30/2020	5560	HUMPHREY NAKITARE	112,000.00
6/30/2020	5560	MOSES SIRENGO	89,600.00
6/30/2020	5560	BILDAD KALUMA	89,600.00
6/30/2020	5560	MARY OMWOHA	89,600.00
6/30/2020	5560	KENNEDY ODHIAMBO	89,600.00
6/30/2020	5560	SILAS MUTWIRI	89,600.00
6/30/2020	5560	BAPTISTA MUTURA	89,600.00
6/30/2020	5560	JACK OGAO	50,400.00
6/30/2020	5560	CHRISTINE SOME	50,400.00
6/30/2020	5560	DOMINIC SAWE	50,400.00
6/30/2020	5560	SALIM ISMAIL	50,400.00
6/30/2020	5560	ELIUD KARURU	50,400.00
6/30/2020	5560	JOHN KARIUKI	50,400.00
6/30/2020	5560	LINNER TOO	84,000.00
6/30/2020	5560	JACKLINE NZIOKA	67,200.00
6/30/2020	5560	HUMPHREY ABOK	67,200.00
6/30/2020	5560	GRACE KOIGI	67,200.00
6/30/2020	5560	PURITY MWAMBIA	67,200.00
6/30/2020	5560	IDA MUTHONI	67,200.00
6/30/2020	5560	JOSEPH NDWIGA	67,200.00
6/30/2020	5560	EMMANUEL MWAKAI	39,200.00
6/30/2020	5560	ESTHER WARUINGE	39,200.00
6/30/2020	5560	SUSAN KASEYI	39,200.00
6/30/2020	5560	JULIUS USYU	39,200.00
6/30/2020	5560	STEPHEN RUTO	39,200.00
6/30/2020	5560	STEPHEN MBASU	84,000.00
6/30/2020	5560	DUKE GIKARA	84,000.00
6/30/2020	5560	ZILPAH OMARI	67,200.00
6/30/2020	5560	LUCY KIARIE	67,200.00
6/30/2020	5560	MARTIN WESONGA	67,200.00

6/30/2020	5560	FRANCIS LOWASA	39,200.00
6/30/2020	5560	JULIUS KEMOSI	39,200.00
6/30/2020	5560	DAVID MUTUA	39,200.00
6/30/2020	5560	DANIEL CHACHA	39,200.00
6/30/2020	5560	ISAAC OMONDI	39,200.00
6/30/2020	5560	TIMOTHY NYANGWARA	39,200.00
6/30/2020	5560	FRANCIS KIMUNYA	39,200.00
6/30/2020	5560	JOEL NGOLOKONG	84,000.00
6/30/2020	5560	SHADRACK KAVUTAI	84,000.00
6/30/2020	5560	MAROLINE NJAGI	67,200.00
6/30/2020	5560	HUDSON OTWARE	39,200.00
6/30/2020	5560	JAMES GEKUBE	39,200.00
6/30/2020	5560	EUTYCHUS NYAGA	39,200.00
6/30/2020	5560	JAMES MAYAKA	39,200.00
6/30/2020	5560	ABDULLAHI RAMA	39,200.00
6/30/2020	5560	NANCY MKHOKA	39,200.00
6/30/2020	5560	FELIX ROGOUNCHO	39,200.00
6/30/2020	5560	BENSON NGILA	39,200.00
6/30/2020	5560	SUSAN KARANJA	39,200.00
6/30/2020	5560	PHILIP GATHUYA	39,200.00
6/30/2020	5560	DANIEL MWANGI	39,200.00
6/30/2020	5560	SAMUEL WAITHAKA	39,200.00
6/30/2020	5560	SHADRACK KAVUTAI	39,200.00
6/30/2020	5560	JOSEPH KIRUBI	44,240.00
6/30/2020	5560	MOSES SIRENGO	31,360.00
6/30/2020	5560	SILAS MUTWIRI	31,360.00
6/30/2020	5560	ISAIAH KIBARA	31,360.00
6/30/2020	5560	JACKLINE NZIOKA	31,360.00
6/30/2020	5560	GRACE KOIGI	31,360.00
6/30/2020	5560	ISAAC SOI	31,360.00
6/30/2020	5560	FRANCIS MWAURA	31,360.00
6/30/2020	5560	EUTYCHUS NYAGA	31,360.00
6/30/2020	5560	JACKLINE MURAGE	17,640.00
6/30/2020	5560	ESTHER NAFULA	17,640.00
6/30/2020	5560	CHRISTINE SOME	17,640.00
6/30/2020	5560	JEDIDA WANGECI	17,640.00
6/30/2020	5560	DAVID KARANI	17,640.00
6/30/2020	5560	FELIX ROGOUNCHO	17,640.00
6/30/2020	5560	DANIEL NJOROGE	17,640.00
6/30/2020	5311	TEAMWORK EAST AFRICA	4,402,758.60

6/30/2020	5311	VAT	77,241.40
6/30/2020	5085	R . H DEVANI	4,771,261.70
6/30/2020	5085	VAT	83,706.35
6/30/2020	5406	KALMOY ENTERPRISESLTD	5,781,800.00
6/30/2020	5248	COMMISIONER GENERAL PRISON	6,000,000.00
6/30/2020	4526	DANPHIS ENTERPRISES	6,012,842.55
6/30/2020	4526	VAT	105,488.45
6/30/2020	4935	JAVALINK INTERNATIONAL	8,353,448.30
6/30/2020	4935	VAT	146,551.70
6/30/2020	2960	MILKAH TRADING	8,250,622.25
6/30/2020	2960	VAT	144,747.75
6/30/2020	5111	COMMISIONER GENERAL PRISON	8,520,758.30
6/30/2020	4823	MILKAH TRADING	8,482,405.85
6/30/2020	4823	VAT	148,814.15
6/30/2020	4571	R C RIFT VALLEY	707,586.20
6/30/2020	4571	VAT	12,413.80
6/30/2020	4571	KAMITI MAXIMUM PRISON	15,500,000.00
6/30/2020	4571	NAIVASHA MAXIMUM PRISON	3,100,000.00
6/30/2020	4571	NAIROBI REMAND & ALLOCATION	10,300,000.00
6/30/2020	4571	HOLA PRISON	202,800.00
6/30/2020	4571	GARISSA MAIN PRISON	4,630,000.00
6/30/2020	4571	GARISSA MEDIUM	1,180,000.00
6/30/2020	4571	MERU MAIN PRISON	2,600,000.00
6/30/2020	4571	KERUGOYA PRISON	2,860,000.00
6/30/2020	4571	MURANGA PRISON	7,130,000.00
6/30/2020	4571	KIAMBU PRISON	2,730,000.00
6/30/2020	4571	SIAYA MAIN PRISON	2,672,427.70
6/30/2020	4571	NYAHURURU PRISON	1,820,000.00
6/30/2020	4571	NANYUKI PRISON	5,980,000.00
6/30/2020	4571	NAKURU MAIN PRISON	4,930,000.00
6/30/2020	4571	NYERI MAIN PRISON	8,000,000.00
6/30/2020	4571	NAIROBI WEST PRISON	4,180,000.00
6/30/2020	4571	WUNDANYI PRISON	572,000.00
6/30/2020	4571	RUMURUTI PRISON	195,000.00
6/30/2020	4571	KISII MAIN PRISON	2,550,000.00
6/30/2020	4571	MACHAKOS MAIN PRISON	3,500,000.00
6/30/2020	4571	ELDORET MAIN PRISON	4,275,000.00
6/30/2020	4571	KIBOS MEDIUM	334,137.95
6/30/2020	4571	VAT	5,862.05
6/30/2020	4571	KERICHO WOMEN PRISON	733,650.00

6/30/2020	4571	THIKA MAIN PRISON	620,000.00
6/30/2020	4790	JOSPHAT KIPCHUMBA	107,368.00
6/30/2020	4790	PAYE	36,784.80
	TOTALS		1,002,861,145.75
APPENDIX II			
RECEIPTS IN BANK STATEMENT NOT IN CASH BOOK AS AT 30TH JUNE 2020			
DATE	REF.		AMOUNT KSH.
9/9/2019		SIDIAN BANK LTD	1,482.00
4/23/2020		UNSPENT AIE	81,630.00
5/8/2020		DEVOLVED ACC. FT20129QNVE	710,023.35
	TOTALS		793,135.35
APPENDIX 111			
PAYMENT IN BANK STATEMENT NOT IN CASHBOOK AS AT 30TH JUNE 2020			
DATE	REF		AMOUNT KSH.
3/12/2020		WITHHOLDING TAX	10,174.15
3/13/2020	1592	COMMANDANT PSTC RUIRU	90,000.00
3/13/2020	1304	NAIROBI WATER AND SEWERAGE	476,112.35
3/13/2020	1801	TOPAL TREASURERSLIMITED	579,925.85
3/13/2020	970	TRANSGOOD GENERAL SUPPLIES	707,586.20
3/13/2020	952	TRANSGOOD GENERAL SUPPLIES	1,493,793.10
3/26/2020	2010	SAMMY KIMUTAI KANGOGO	18,000.00
3/27/2020	2074	METROPOLITAN TEACHERS SACCO LTD	39,929.30
4/2/2020	2051	M AND M AGENCIES	223,710.25
4/3/2020		A I E B026387	357,020.00
4/3/2020		AIE B026497	442,200.00
4/3/2020		AIE B026426	775,820.00
4/9/2020	2209	FT201000X09J	58,000.00
5/6/2020	2397	APA LIFE ASSURANCE	6,773.60
5/7/2020	1701365	MARTHA GILLIAN NYAKOHA	30,000.00
6/4/2020		WITHHOLDING TAX	4,750.00
6/5/2020		WITHHOLDING TAX	1,809.05
6/5/2020		WITHHOLDING TAX	16,379.30
6/5/2020	2604	LYDIAH WANJIRU KARIUKI	149,800.00
6/5/2020	2780	FT201571PNBV	350,000.00
6/8/2020	2495	DANIEL NJOROGE MAINA	42,000.00
6/8/2020	2562	JEPCOSERVICES AND RENOVATORS LTD	133,663.85
6/8/2020	2347	BELDON AGENCIES	235,341.20
6/16/2020	3194	BENSON MUSAU NDONYE	100,000.00

6/22/2020		WITHHOLDING TAX	3,172.40
6/23/2020		WITHHOLDING TAX	3,103.45
6/23/2020		WITHHOLDING TAX	10,344.85
6/26/2020	4386	KMD STAFF WELFARE	80.00
6/29/2020		WITHHOLDING TAX	162.50
6/29/2020		WITHHOLDING TAX	729.70
6/29/2020		WITHHOLDING TAX	839.55
6/30/2020	4700	KENYA POWER AND LIGHTING	9,263.50
6/30/2020	4482	LILIAN KALUKI KASOLO	25,620.00
	TOTALS		6,396,104.15
APPENDIX IV			

RECEIPTS IN CASHBOOK NOT IN THE BANK STATEMENT AS AT 30TH JUNE 2020

DATE	REF. RV NO.		AMOUNT KSH.
4/30/2020		ACCOUNTING OFFICER SDCS	10,603.80
4/30/2020		ACCOUNTING OFFICER SDCS	138,633.20
4/30/2020		ACCOUNTING OFFICER SDCS	700,000.00
6/29/2020		EXCHEQUER ISSUE	495,203,759.00
	TOTALS		496,052,996.00
		BANK BALANCES	501,444,228.15
		APPENDIX I	(1,002,861,145.75)
		APPENDIX II	(793,135.15)
		APPENDIX III	6,396,104.15
		APPENDIX IV	496,052,996.00
		TOTAL	239,047.40
		CASH BOOK BALANCE	239,047.40
		COMPUTER TOTALS	(239,047.40)
		DIFFERENCE	-

Moses Sironko 17.10.2020

	RECURRENT		
APPENDIX 1			
PAYMENT IN CASHBOOK NOT IN BANK STATEMENT AS AT 31ST JULY 2020			
DATE	CHEQUE NO.	PARTICULARS	AMOUNT
03.03.2020	1523	SWA-FOREIGN AFFAIRS	180.00
03.03.2020	1523	HARAMBEE SACCO	180.00
03.03.2020	1526	KNUT SWA-MANDERA	180.00
26.03.2020	2073	SWA-FOREIGN AFFAIRS	180.00
26.03.2020	2074	CAPEX LIFE INSURANCE	7,011.15
26.03.2020	2074	AMEDO S. PRODUCTS	859.40
26.03.2020	2074	BUNYALA WHOLESALERS	1,878.90
02.04.2020	1915	2 % VAT	2,345.00
02.04.2020	2051	M AND M AGENCIES	233,710.25
14.04.2020	1397	TRANSGOODS GENERAL	471,724.15
14.04.2020	1778	2 % VAT	6,439.65
14.04.2020	2209	PRISON ENTERPRISES	58,800.00
05.05.2020	2221	DANIEL NDICHU	231,530.00
06.05.2020	2397	SWA FOREIGN AFFAIRS	180.00
06.05.2020	2396	TRANS NATIONAL TIMES	5,740.00
06.05.2020	2396	CAPEX LIFE INSURANCE	7,011.15
06.05.2020	2396	AMEDO S. PRODUCTS	859.40
06.05.2020	2396	BUNYALA WHOLESALERS	1,687.80
06.05.2020	2396	MERU MWALIMU SACCO	3,164.00
06.05.2020	2396	AFRICAN BANKING CORPORATION	1,283.00
06.05.2020	2396	FAMA CAPITAL PARTNERS LTD	192.00
06.05.2020	2396	KNUT SWA-MANDERA	180.00
07.05.2020	1142	2 % VAT	10,068.95
07.05.2020	2402	PIONEER ASSUARENCE	28,912.00
08.05.2020	2000	2 % VAT	3,510.90
18.05.2020	2045	PETROL KENYA OIL LTD	397,348.80
02.06.2020	2613	TRANSCOM SACCO	980.00
02.06.2020	2614	FOSA YETU SACCO	55,707.30
02.06.2020	2614	TRANS NATIONAL TIMES	5,740.00
02.06.2020	2614	CAPEX LIFE INSURANCE	11,376.15
02.06.2020	2614	AMEDO S. PRODUCTS	859.40
02.06.2020	2614	BUNYALA WHOLESALERS	1,327.95
02.06.2020	2614	MERU MWALIMU SACCO	3,164.00
05.06.2020	2604	LYDIA KARIUKI	23,800.00
05.06.2020	2604	JUSTUS MAUNDU	22,400.00

05.06.2020	2605	FATUMA AHAMED	18,200.00
05.06.2020	2610	CHRISTINE NJAGI	22,400.00
05.06.2020	2608	NANCY NGARI	18,200.00
05.06.2020	2611	LILIAN ANYANGO	23,800.00
05.06.2020	2612	ANNE G MUNGAI	21,000.00
05.06.2020	2751	VAT	8,620.70
05.06.2020	1069	BELDON AGENCIES	235,862.05
05.06.2020	2572	VAT	4,750.00
05.06.2020	2060	PETRO KENYA OIL LTD	47,000.00
05.06.2020	2060	PETRO KENYA OIL LTD	57,925.60
05.06.2020	2562	JEPCO SERVICES	33,663.85
09.06.2020	2783	VAT	14,954.50
09.06.2020	2787	VAT	6,379.30
12.06.2020	2878	BARAJO ALI IDD	80,000.00
22.06.2020	2937	JAMES NYABOCHOA	16,800.00
22.06.2020	2937	TABITHA OYUGA	16,800.00
22.06.2020	2937	SAMUEL MUNGO	50,400.00
22.06.2020	2937	SAMUEL LOVONI	50,400.00
22.06.2020	2937	GEOFREY ROTICH	50,400.00
22.06.2020	2937	BILDAD KALUMA	50,400.00
24.06.2020	4387	TRASCOM SACCO	980.00
24.06.2020	4387	COSMOPOLITAN SACCO	5,360.00
24.06.2020	4387	FOREIGN AFFAIRS SWA	180.00
24.06.2020	4386	FOSA COSMOPOLITAN SACCO	17,978.35
24.06.2020	4386	QWETU SACCO	1,980.00
24.06.2020	4386	TRANSNATIONAL TIMES	5,740.00
24.06.2020	4386	COSMOPOLITAN SACCO	34,154.40
24.06.2020	4386	ARGOS FURNISHERS LTD	280,468.95
24.06.2020	4386	AMEDO S. PRODUCTS	859.40
24.06.2020	4386	BUNYALA WHOLESALERS	1,327.95
24.06.2020	4386	STARLIFE FURNISHERS LTD	6,014.00
24.06.2020	4386	RAFIKI MICROFINANCE BANK LTD	37,004.00
24.06.2020	4386	ROSKY CREDIT	87,871.00
24.06.2020	4386	KMD STAFF WELFARE	14,800.00
24.06.2020	4386	KNUT SWA-MANDERA	180.00
26.06.2020	4441	PHYLIS MAINA	10,000.00
26.06.2020	4382	LILIAN KASOLO	25,550.00
26.06.2020	4517	DAVID OMBASO	26,520.00
26.06.2020	4649	KENYA POWER	42,322.15
26.06.2020	4539	TELKOM KENYA	48,694.90

26.06.2020	4724	NAIROBI CITY WATER	60,392.80
26.06.2020		VAT	8,620.70
26.06.2020	4572	DIRECTOR KRA	343,453.30
26.06.2020	3193	VICTORINE AJOW	12,000.00
26.06.2020	4749	JOHANNES MURUMBA	25,200.00
26.06.2020	4749	ANNE NDERITU	44,800.00
26.06.2020	4749	JUMA EDWINE WALEKA	42,000.00
29.06.2020	4749	SAMUEL MBUGUA NGANGA	73,500.00
29.06.2020	4977	VAT	2,000.00
29.06.2020	2598	PAMELA R.A ADHIAMBO	173,610.00
29.06.2020	5278	PRISON ENTERPRISES	9,029.95
29.06.2020	5278	DIRECTOR PENSION	93.10
29.06.2020	5259	OVERPAYMENT	1,418.50
29.06.2020	4670	KONJULI ENTERPRISES	47,172.40
29.06.2020	4322	VAT	3,103.45
29.06.2020	4300	VAT	3,172.40
29.06.2020	5300	SEPURA ENTERPRISES	196,551.70
29.06.2020	5446	PETROL KENYA OIL LTD	197,517.80
29.06.2020	5197	VAT	2,345.00
29.06.2020	5141	PINEVILLE INTERNATIONAL	196,551.70
29.06.2020	5107	KIMGEN SUPPLIES	4,958,310.35
29.06.2020	5138	VAT	8,275.85
29.06.2020	4320	VAT	10,344.85
30.06.2020	4859	NATIONAL OIL	1,966,517.25
30.06.2020	5304	GULFZONE SOLUTION	309,000.00
30.06.2020	5560	REUBEN SLOLU	39,200.00
30.06.2020	5560	MOSES SIRENGO	50,400.00
30.06.2020	4571	SIAYA MAIN PRISON	2,672,427.70
	TOTALS		14,533,461.20

APPENDIX II

RECEIPTS IN BANK STATEMENT NOT IN CASH BOOK AS AT 31ST JULY 2020

DATE	REF.		AMOUNT KSH.
09.09.2019		SIDIAN BANK LTD	1,482.00
23.04.2020		UNSPENT AIE	81,630.00
08.05.2020		DEVOLVED ACC. FT20129QNVE	710,023.35
06.07.2020		UNSPENT AIE	318,296.00
08.07.2020		UNSPENT AIE	130,382.00
09.07.2020		SURRENDER OF UN USED FUND	98,824.95
10.07.2020		UNSPENT AIE	479.60

10.07.2020		UNSPENT AIE	62,760.00
14.07.2020		SURRENDER OF UN USED FUND	360.00
14.07.2020		UNSPENT AIE	9,027.45
14.07.2020		EFT COLLECTION	11,614.00
15.07.2020		SURRENDER OF UN USED FUND	157,564.80
15.07.2020		SURRENDER OF UN USED FUND	594,740.85
16.07.2020		UNSPENT AIE	4,400.75
16.07.2020		SURRENDER OF UN USED FUND	4,569.00
16.07.2020		UNSPENT AIE	690,537.00
16.07.2020		SURRENDER OF UN USED FUND	4,194,541.95
22.07.2020		SURRENDER OF UN USED FUND	1,188.00
22.07.2020		UNSPENT AIE	2,794.10
22.07.2020		UNSPENT AIE	3,421.25
23.07.2020		UNSPENT AIE	110.00
23.07.2020		UNSPENT AIE	6,051.00
24.07.2020		SURRENDER OF UN USED FUND	8,595.20
24.07.2020		UNSPENT AIE	6,075,590.20
	TOTALS		13,168,983.45

APPENDIX 111

PAYMENT IN BANK STATEMENT NOT IN CASHBOOK AS AT 31ST JULY 2020

DATE	REF		AMOUNT KSH.
12.03.2020		WITHHOLDING TAX	10,174.15
13.03.2020	1592	COMMANDANT PSTC RUIRU	90,000.00
13.03.2020	1304	NAIROBI WATER AND SEWERAGE	476,112.35
13.03.2020	1801	TOPAL TREASURERSLIMITED	579,925.85
13.03.2020	970	TRANSGOOD GENERAL SUPPLIES	707,586.20
13.03.2020	952	TRANSGOOD GENERAL SUPPLIES	1,493,793.10
27.03.2020	2074	METROPOLITAN TEACHERS SACCO LTD	39,929.30
02.04.2020	2051	M AND M AGENCIES	223,710.25
03.04.2020		A I E B026387	357,020.00
03.04.2020		AIE B026497	442,200.00
03.04.2020		AIE B026426	775,820.00
09.04.2020	2209	FT201000X09J	58,000.00
06.05.2020	2397	APA LIFE ASSURANCE	6,773.60
07.05.2020	1701365	MARTHA GILLIAN NYAKOHA	30,000.00
04.06.2020		WITHHOLDING TAX	4,750.00
05.06.2020		WITHHOLDING TAX	1,809.05
05.06.2020		WITHHOLDING TAX	16,379.30
05.06.2020	2604	LYDIAH WANJIRU KARIUKI	149,800.00

05.06.2020	2780	FT201571PNBV	350,000.00
08.06.2020	2495	DANIEL NJOROGE MAINA	42,000.00
08.06.2020	2562	JEPCOSERVICES AND RENOVATORS LTD	133,663.85
08.06.2020	2347	BELDON AGENCIES	235,341.20
16.06.2020	3194	BENSON MUSAU NDONYE	100,000.00
22.06.2020		WITHHOLDING TAX	3,172.40
23.06.2020		WITHHOLDING TAX	3,103.45
23.06.2020		WITHHOLDING TAX	10,344.85
26.06.2020	4386	KMD STAFF WELFARE	80.00
29.06.2020		WITHHOLDING TAX	162.50
29.06.2020		WITHHOLDING TAX	729.70
29.06.2020		WITHHOLDING TAX	839.55
30.06.2020	4700	KENYA POWER AND LIGHTING	9,263.50
30.06.2020	4482	LILIAN KALUKI KASOLO	25,620.00
01.07.2020	4386	KENYA COUNTY GOVERNMENT WORKERS	480.00
01.07.2020	4749	SAMMY KIMUTAI KANGOGO	22,680.00
01.07.2020	4503	SAMWEL KARANJA NYUTU	25,000.00
01.07.2020	4517	DAVID NYABUTO OMBASO	29,050.00
01.07.2020	4749	ANNE KIRIGO NDIRITU	33,600.00
01.07.2020	4649	KENYA POWER AND LIGHTING	41,592.45
01.07.2020	4539	TELKOM KENYA	47,855.35
01.07.2020	4724	NAIROBI WATER AND SEWERAGE	60,932.80
01.07.2020	4626	HORACE CHACHA SERERIA	115,000.00
01.07.2020	4386	ARGOS FURNISHERS LIMITED	280,458.95
02.07.2020		WITHHOLDING TAX	20,000.00
02.07.2020	1311	PRISON ENTERPRISE	52,182.00
03.07.2020		WITHHOLDING TAX	2,667.35
03.07.2020	4979	KIWAKA GENERAL MERCHANTS	638,793.00
06.07.2020		WITHHOLDING TAX	5,327.60
06.07.2020	5278	PRISON ENTERPRISE	9,030.45
06.07.2020		WITHHOLDING TAX	11,206.90
06.07.2020		WITHHOLDING TAX	12,314.25
06.07.2020		WITHHOLDING TAX	12,887.05
06.07.2020		WITHHOLDING TAX	22,413.80
06.07.2020	4657	NIGI FLAGSHIP GENERAL MERCHANTS	152,040.25
07.07.2020	4831	NATIONAL HOSPITAL INSURANCE FUND	300.00
07.07.2020	2408	LIBERTY ASSURANCE KENYA LTD	34,290.45
07.07.2020	2412	LIBERTY ASSURANCE KENYA LTD	38,861.10
07.07.2020	2413	LIBERTY ASSURANCE KENYA LTD	38,861.10
07.07.2020	2409	LIBERTY ASSURANCE KENYA LTD	39,087.15

07.07.2020	5560	DAVID OGEKA KARANI	39,200.00
07.07.2020	2416	LIBERTY ASSURANCE KENYA LTD	41,973.85
07.07.2020	2406	LIBERTY ASSURANCE KENYA LTD	41,973.85
07.07.2020	5560	MOSES NJAGI MUGO	50,400.00
07.07.2020	5560	LOISE WANGARI NDUNGU	67,200.00
07.07.2020	5560	BARASA ISAAK WEKESA	67,200.00
07.07.2020	2405	LIBERTY ASSURANCE KENYA LTD	91,264.40
07.07.2020	2407	LIBERTY ASSURANCE KENYA LTD	94,754.45
07.07.2020	2415	LIBERTY ASSURANCE KENYA LTD	94,754.50
07.07.2020	2411	LIBERTY ASSURANCE KENYA LTD	95,724.45
07.07.2020	2410	LIBERTY ASSURANCE KENYA LTD	95,724.45
07.07.2020	2414	LIBERTY ASSURANCE KENYA LTD	95,724.45
07.07.2020	4747	AFRICAN TOUCH SAFARIS LTD	168,113.00
07.07.2020	5304	GULFZONE SOLUTIONS LTD	303,672.40
07.07.2020	5107	KIMGEN SUPPLIES CO. LTD	495,310.35
07.07.2020	5058	KENYA POWER AND LIGHTING	701,910.85
07.07.2020	5275	JUSGAT ENTERPRISES	734,562.95
07.07.2020	5432	MUGOIRI INVESTMENT CO. LTD	1,277,586.20
07.07.2020	4859	NATIONAL OIL CORPORATION	1,965,517.25
	TOTALS		14,647,583.55
APPENDIX IV			

RECEIPTS IN CASHBOOK NOT IN THE BANK STATEMENT AS AT 31ST JULY 2020

DATE	REF. RV NO.		AMOUNT KSH.
30.04.2020		ACCOUNTING OFFICER SDCS	13,062.05
30.04.2020		ACCOUNTING OFFICER SDCS	138,633.20
30.04.2020		ACCOUNTING OFFICER SDCS	700,000.00
	TOTALS		851,695.25
		BANK BALANCES	12,442,213.25
		APPENDIX I	(14,533,461.20)
		APPENDIX II	(13,168,983.45)
		APPENDIX III	14,647,583.55
		APPENDIX IV	851,695.25
		TOTAL	239,047.40
		CASH BOOK BALANCE	239,047.40
		COMPUTER TOTALS	(239,047.40)
		DIFFERENCE	-

DEVELOPMENT ACCOUNT			
APPENDIX I			
PAYMENT IN CASH BOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2020			
DATE	CHEQUE NO.	PARTICULARS	AMOUNT
30.06.2020	2364	DANMO PRODUCTS LTD	449,532.60
30.06.2020	2364	TRETENTION	52,715.10
30.06.2020	2364	WITHHOLDING TAX	9,088.80
30.06.2020	2364	ADVANCE TAX	15,814.55
30.06.2020	1552	ANNEMBUGUS CONSTRUCTION	1,813,065.10
30.06.2020	1552	TRETENTION	212,611.75
30.06.2020	1552	WITHHOLDING TAX	36,657.20
30.06.2020	1552	ADVANCE TAX	63,783.55
30.06.2020	4325	BENRIS INVESTMENT LTD	6,161,063.35
30.06.2020	4325	TRETENTION	722,486.20
30.06.2020	4325	WITHHOLDING TAX	124,566.60
30.06.2020	4325	ADVANCE TAX	216,745.85
30.06.2020	4554	NYARAGE BUILDING	2,157,765.00
30.06.2020	4554	TRETENTION	253,033.50
30.06.2020	4554	WITHHOLDING TAX	43,626.45
30.06.2020	4554	ADVANCE TAX	75,910.05
		TOTAL	12,408,465.65
APPENDIX II			
RECEIPTS IN BANK STATEMENT NOT IN CASH BOOK AS AT 30TH JUNE 2020			
DATE		PARTICULARS	AMOUNT
			-
		TOTAL	-
APPENDIX 111			
PAYMENTS IN BANK STATEMENT NOT IN CASH BOOK AS AT 30TH JUNE 2020			
DATE	CHEQUE NO.	PARTICULARS	AMOUNT
19.03.2019	FT19078ZN0BT	WITHHOLDING TAX	112,409.00
06.04.2020		WITHHOLDING TAX	41,579.30
		TOTAL	153,988.30
APPENDIX IV			
RECEIPTS IN THE CASH BOOK NOT IN THE BANK STATEMENT AS AT 30TH JUNE 2020			
DATE		PARTCULARS	
30.06.2020		EXCHEQUER ISSUE	12,408,465.65
		TOTALS	12,408,465.65
		BANK BALANCES	136,478.00

	APPENDIX I	(12,408,465.65)
	APPENDIX II	-
	APPENDIX III	153,988.30
	APPENDIX IV	12,408,465.65
	TOTAL	290,466.30
	CASHBOOK BALANCE	290,466.30
	COMPUTER TOTAL	(290,466.30)
	DIFFERENCE	-

MOSES SIREMO

17.10.2020

DEVELOPMENT ACCOUNT			
APPENDIX I			
PAYMENT IN CASH BOOK NOT IN BANK STATEMENT AS AT 31ST JULY 2020			
DATE	CHEQUE NO.	PARTICULARS	AMOUNT
		TOTAL	-
APPENDIX II			
RECEIPTS IN BANK STATEMENT NOT IN CASH BOOK AS AT 31ST JULY 2020			
DATE	CHEQUE NO.	PARTICULARS	AMOUNT
		TOTAL	-
APPENDIX III			
PAYMENTS IN BANK STATEMENT NOT IN CASH BOOK AS AT 31ST JULY 2020			
DATE	CHEQUE NO.	PARTICULARS	AMOUNT
19.03.2019	FT19078ZN0BT	WITHHOLDING TAX	112,409.00
06.04.2020		WITHHOLDING TAX	41,579.30
30.07.2020	FT2021236WK8	ACCOUNTS TRANSFER	136,478.00
		TOTAL	290,466.30
APPENDIX IV			
RECEIPTS IN THE CASH BOOK NOT IN THE BANK STATEMENT AS AT 31ST JULY 2020			
DATE	CHEQUE NO.	PARTICULARS	AMOUNT
		TOTALS	-
		BANK BALANCES	-
		APPENDIX I	-
		APPENDIX II	-
		APPENDIX III	290,466.30
		APPENDIX IV	-
		TOTAL	290,466.30
		CASHBOOK BALANCE	290,466.30
		COMPUTER TOTAL	(290,466.30)
		DIFFERENCE	-

MOSES SURENKO

17.10.2020

	DEPOSIT		
APPENDIX 1			
PAYMENT IN CASHBOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2020			
DATE	CHEQUE NO.	PARTICULARS	AMOUNT
31.03.2020	2029	SAFARICOM KENYA	101,750.00
		SAFARICOM KENYA	17,187.00
30.06.2020	4954	SAFARICOM KENYA	100,120.00
30.06.2020	5495	FAIRTON AGENCIES	935,088.10
30.06.2020	4936	FAIRTON AGENCIES	1,047,190.00
30.06.2020	5496	MRESI CONSULT LTD	942,906.60
30.06.2020	5495	DRYTREE CONTRACTORS	1,160,632.80
30.06.2020	5493	TALAA ONE ENTERPRISES	934,159.60
		TOTALS	5,239,034.10
APPENDIX II			
RECEIPTS IN BANK STATEMENT NOT IN CASH BOOK AS AT 30TH JUNE 2020			
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
		TOTALS	1,056,292.30
APPENDIX 111			
PAYMENTS IN BANK STATEMENT NOT IN CASH BOOK AS AT 30TH JUNE 2020			
DATE	CHEQUE NO.	PARTICULARS	AMOUNT
26.09.2016		IMAGE OF DEFACE	120,000.00
15.12.2017		ALFRED NGUGI MUNGAI	676,200.00
		TOTAL	796,200.00
APPENDIX IV			
RECEIPTS IN CASH BOOK NOT IN THE BANK STATEMENT AS AT 30TH JUNE 2020			
DATE		PARTICULARS	
11.06.2020		PS STATE DEPARTMENT CORRECTIONAL	5,008.90
		TOTALS	5,008.90
		BANK BALANCES	127,732,298.20
		APPENDIX I	(5,239,034.10)
		APPENDIX II	(1,056,292.30)
		APPENDIX III	796,200.00
		APPENDIX IV	5,008.90
		TOTAL	122,238,180.70

	CASH BOOK BALANCE	122,238,180.70
	COMPUTER TOTALS	(122,238,180.70)
	DIFFERENCE	-

MOSES SUREWKO

17.10.2020

DEPOSIT			
APPENDIX 1			
PAYMENT IN CASHBOOK NOT IN BANK STATEMENT AS AT 31ST JULY 2020			
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 2020			
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
		TOTALS	1,056,292.30
APPENDIX 111			
PAYMENTS IN BANK STATEMENT NOT IN CASH BOOK AS AT 31ST JULY 2020			
DATE	CHEQUE NO.	PARTICULARS	AMOUNT
26.09.2016		IMAGE OF DEFACE	120,000.00
15.12.2017		ALFRED NGUGI MUNGAI	676,200.00
		TOTAL	796,200.00
APPENDIX IV			
RECEIPTS IN CASH BOOK NOT IN THE BANK STATEMENT AS AT 31ST JULY 2020			
DATE		PARTICULARS	
11.06.2020		PS STATE DEPARTMENT CORRECTIONAL	5,008.90
		TOTALS	5,008.90
		BANK BALANCES	123,953,167.55
		APPENDIX I	(201,870.65)
		APPENDIX II	(1,056,292.30)
		APPENDIX III	796,200.00
		APPENDIX IV	5,008.90
		TOTAL	123,496,213.50
		CASH BOOK BALANCE	123,496,213.50
		COMPUTER TOTALS	(123,496,213.50)
		DIFFERENCE	-

Moses SILENGO

17.10.2020



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1023-State Department For Correctional Services

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

	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	31,651,072,893.60	24,885,849,983.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
TOTAL RECEIPTS		31,651,072,893.60	24,885,849,983.00
PAYMENTS			
Compensation of Employees	12	18,409,486,657.50	16,818,621,193.45
Use of goods and Services	13	13,124,124,023.55	7,261,768,133.55
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	333,531,296.50
Other Grants and Transfers	16	1,099,800.00	7,356,600.00
Social Security Benefits	17	9,136,846.45	15,613,414.35
Acquisition of Assets	18	94,646,875.45	447,773,135.50
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		31,638,494,202.95	24,884,663,773.35
SURPLUS/DEFICIT		12,578,690.65	1,186,209.65

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

Prepared By: ISAAC BARASA

Date: 17.10.2020

Reviewed By: MOSES SIRENGO

Date: 17.10.2020

Approved By: MWANGI DANIEL

Date: 17.10.2020



Statement of Financial Position

Entity: 1023-State Department For Correctional Services

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	136,531,858.80	130,764,582.55
Cash Balances	22B	247,700.00	285,333.90
Total Cash And Cash Equivalents		136,779,558.80	131,049,916.45
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	938,508.85	606,070.00
TOTAL FINANCIAL ASSETS		137,718,067.65	131,655,986.45
Financial Liabilities			
Accounts Payables - Deposits	24	123,953,167.35	130,469,776.80
NET FINANCIAL ASSETS		13,764,900.30	1,186,209.65
REPRESENTED BY			
Fund Balance b/fwd	25	1,186,209.65	675,467,907.20
Prior Year Adjustment	26	0.00	(675,467,907.20)
Surplus/Deficit for the Year		12,578,690.65	1,186,209.65
NET FINANCIAL POSITION		13,764,900.30	1,186,209.65

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

Prepared By: ISAAC BODARA
Reviewed By: MOSES SURENGO
Approved By: MWANGI DANIEL

Date: 17.10.2020
Date: 17.10.2020
Date: 17.10.2020



STATEMENT OF CASH FLOW

Entity: 1023-State Department For Correctional Services
 Current Period: JUL-19 To JUN-20
 Compare With: JUL-18 To JUN-19

	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	31,651,072,893.60	24,885,849,983.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
Payments for Operating Expenses			
Compensation of Employees	12	18,409,486,657.50	16,818,621,193.45
Use of goods and Services	13	13,124,124,023.55	7,261,768,133.55
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	333,531,296.50
Other Grants and Transfers	16	1,099,800.00	7,356,600.00
Social Security Benefits	17	9,136,846.45	15,613,414.35
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		(6,849,048.30)	752,852,927.00
Prior year adjustments		0.00	(675,467,907.20)
Net Cash From Operating Activities	A	100,376,517.80	526,344,364.95
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	94,646,875.45	447,773,135.50
Net Cash Flow From Investing Activities	B	(94,646,875.45)	(447,773,135.50)
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	5,729,642.35	78,571,229.45
Cash and Cash Equivalent at BEGINNING of The Year		131,049,916.45	52,478,687.00
Cash and Cash Equivalent at END of The Year	22A+22B	136,779,558.80	131,049,916.45

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

Prepared By: <u>ISAAC BARASA</u>	Date: <u>17.10.2020</u>
Reviewed By: <u>MOSES SIRENGO</u>	Date: <u>17.10.2020</u>
Approved By: <u>MURIEL DANIEL</u>	Date: <u>17.10.2020</u>



NOTES TO THE FINANCIAL STATEMENTS

Entity: 1023-State Department For Correctional Services

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

1 Tax Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Taxes on Income, Profits and Capital Gains	1110000	0.00	0.00
Taxes on Payroll and Workforce	1120000	0.00	0.00
Taxes on Property	1130000	0.00	0.00
Taxes on Goods and Services	1140000	0.00	0.00
Taxes on International Trade and Transactions	1150000	0.00	0.00
Other Taxes (not elsewhere classified)	1160000	0.00	0.00
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	9910201	31,651,072,893.60	24,885,849,983.00
TOTAL		31,651,072,893.60	24,885,849,983.00

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
TOTAL		0.00	0.00

7 Proceeds from Foreign Borrowings

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

8 Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to Exchequer	3510100	0.00	0.00
Receipts from the Sale of Buildings	3510200	0.00	0.00
Receipts from sale of other st	3510300	0.00	0.00
Receipts from sale of other st	3510400	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer	3510500	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	3510600	0.00	0.00
Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	3510700	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	3510800	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	3510900	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock	3511000	0.00	0.00
Receipts from the Sale of Strategic Reserves Stocks	3520100	0.00	0.00
Receipts from the Sale of Other Inventories, Stocks, and Commodities	3520200	0.00	0.00
Receipts from the Sale of Inventories, Stocks and Commodities	3520300	0.00	0.00
Receipts from the Sale of Land	3540100	0.00	0.00
Receipts from the Sale of Other Naturally Occurring Non-Produced Assets	3540200	0.00	0.00
Receipts from the Sale of Intangible Non-Produced Assets	3540300	0.00	0.00
Receipts from the Sale of Non-Produced Assets Collected as AIA	3540400	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
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

Item Description	Item Code	Current Period	Previous Period
Reimbursement from Local Government Authorities	4540106	0.00	0.00
Reimbursement from Statutory Organizations	4540107	0.00	0.00
Reimbursement within Central Government	4540108	0.00	0.00
Reimbursement Using Bonds	4540109	0.00	0.00
Reimbursements and Refunds - Other (Budget)	4540199	0.00	0.00
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
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Public Health Facilities Operations	1580200	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
Basic Salaries - Permanent Employees	2110100	11,777,360,866.25	13,119,674,378.20
Basic Wages - Temporary Employees	2110200	4,331,220.60	9,999,999.30
Personal Allowances paid as part of Salary	2110300	6,627,794,570.65	3,688,946,815.95
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		18,409,486,657.50	16,818,621,193.45

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	492,868,419.50	566,857,790.50
Communication, Supplies and Services	2210200	21,304,954.95	36,463,357.50
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	268,662,008.15	244,344,697.50
Foreign Travel and Subsistence, and other transportation costs	2210400	388,603.00	5,603,783.00
Printing, Advertising and Information Supplies and Services	2210500	10,415,267.40	6,548,721.00
Rentals of Produced Assets	2210600	85,359,304.40	94,009,116.60
Training Expenses	2210700	306,749,937.00	13,731,828.00
Hospitality Supplies and Servi	2210800	49,602,114.50	70,141,862.35
Insurance Costs	2210900	1,125,000,000.00	1,500,000,000.00
Specialised Materials and Supp	2211000	9,105,897,947.80	3,776,262,800.40
Office and General Supplies and Services	2211100	185,624,987.65	48,370,344.45
Fuel Oil and Lubricants	2211200	1,157,893,347.50	526,721,074.90
Other Operating Expenses	2211300	212,833,567.60	263,691,600.55
Routine Maintenance - Vehicles	2220100	96,089,937.10	100,003,495.75
Routine Maintenance - Other Assets	2220200	5,433,627.00	9,017,661.05
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		13,124,124,023.55	7,261,768,133.55

14 Subsidies

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

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	0.00	333,531,296.50
Capital Grants to Government Agencies and other Levels of Government	2630200	0.00	0.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
TOTAL		0.00	333,531,296.50

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	1,099,800.00	7,356,600.00
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		1,099,800.00	7,356,600.00

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	9,136,846.45	15,613,414.35
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		9,136,846.45	15,613,414.35

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	22,299,643.95	314,355,710.90
Refurbishment of Buildings	3110300	0.00	0.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	7,224,862.00	66,724,369.60
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	21,965,600.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	3,572,534.50	3,897,085.00
Purchase of Office Furniture and General Equipment	3111000	0.00	3,558,955.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	61,324,085.00	37,118,940.00
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	152,475.00
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		94,646,875.45	447,773,135.50

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	12,442,213.25	62,701.55
Development Bank Accounts	6540000	136,478.00	232,104.00
Deposit Bank Account	6550000	123,953,167.55	130,469,777.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
TOTAL		136,531,858.80	130,764,582.55

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	247,700.00	285,333.90
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		247,700.00	285,333.90

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	0.00	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	606,070.00
Government Imprests	6760000	0.00	0.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	938,508.85	0.00
Other Current Assets (System r	6790000	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
TOTAL		938,508.85	606,070.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	(0.20)	(0.20)
Deposits	7310000	123,953,167.55	130,469,777.00
Withholding Taxes	7380000	0.00	0.00
System Required Liabilities A/cs	7390000	0.00	0.00
TOTAL		123,953,167.35	130,469,776.80

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	130,764,582.55	52,164,667.00
Opening Balance Cash	22B	285,333.90	314,020.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	606,070.00	674,545,397.00
Opening Balance - Deposits	24	(130,469,776.80)	(51,556,176.80)
TOTAL		1,186,209.65	675,467,907.20

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	675,467,907.20
TOTAL		0.00	675,467,907.00

Statement of Budget Execution - Recurrent Expenditure

Entity: 1023-State Department For Correctional Services

Current Period: JUL-19 To JUN-20



	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	31,621,370,330.35	(31,621,370,330.35)	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	1,750,000.00	0.00	1,750,000.00	3,500,000.00	0.00	3,500,000.00	0.00%
	Total	1,750,000.00	0.00	1,750,000.00	3,500,000.00	31,621,370,330.35	(31,617,870,330.35)	903467.72 %
PAYMENTS								
	12	9,099,865,000.00	0.00	9,448,724,531.00	18,548,589,531.00	18,409,486,657.50	139,102,873.50	99.25%
	13	3,882,597,067.00	0.00	10,248,247,870.00	14,130,844,937.00	13,124,124,023.55	1,006,720,913.45	92.88%
	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	4,945,000.00	0.00	4,945,000.00	9,890,000.00	1,099,800.00	8,790,200.00	11.12%
	17	8,546,785.50	0.00	8,546,785.50	17,093,571.00	9,136,846.45	7,956,724.55	53.45%
	18	56,931,147.50	0.00	8,669,502.50	65,600,650.00	65,122,369.50	478,280.50	99.27%
	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	13,052,885,000.00	0.00	19,719,133,689.00	32,772,018,689.00	31,608,969,697.00	1,163,048,992.00	96.45%



Statement of Budget Execution - Recurrent Expenditure

Entity: 1023-State Department For Correctional Services

Current Period: JUL-19 To JUN-20

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

Prepared By:

Date:

ISAAC BARASA

17.10.2020

MOSES SIRENO

17.10.2020

Reviewed By:

Date:

MURRAY DANIEL

17.10.2020

Approved By:

Date:



Statement of Budget Execution - Development Expenditure

Entity: 1023-State Department For Correctional Services

Current Period: JUL-19 To JUN-20

	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	29,702,563.25	(29,702,563.25)	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	29,702,563.25	(29,702,563.25)	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	957,521,941.00	0.00	(879,425,136.00)	78,096,805.00	29,524,505.95	48,572,299.05	37.81%
	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	957,521,941.00	0.00	(879,425,136.00)	78,096,805.00	29,524,505.95	48,572,299.05	37.81%



Statement of Budget Execution - Development Expenditure

Entity: 1023-State Department For Correctional Services

Current Period: JUL-19 To JUN-20

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

Prepared By:

Date:

ISAACK BAZASA
MOSES SIPRINO
AMURIEL BARNIEL

Reviewed By:

Approved By:

17.10.2020
17.10.2020
17.10.2020

Date:

Date:



Statment of Budget Execution

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

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	31,651,072.893.60	(31,651,072.893.60)	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	1,750,000.00	0.00	1,750,000.00	3,500,000.00	0.00	3,500,000.00	0.00%
Total	1,750,000.00	0.00	1,750,000.00	3,500,000.00	31,651,072.893.60	(31,647,572.893.60)	904316.37%
PAYMENTS							
12	9,099,865,000.00	0.00	9,448,724,531.00	18,548,589,531.00	18,409,486,657.50	139,102,873.50	99.25%
13	3,882,597,067.00	0.00	10,248,247,870.00	14,130,844,937.00	13,124,124,023.55	1,006,720,913.45	92.88%
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	4,945,000.00	0.00	4,945,000.00	9,890,000.00	1,099,800.00	8,790,200.00	11.12%
17	8,546,785.50	0.00	8,546,785.50	17,093,571.00	9,136,846.45	7,956,724.55	53.45%
18	1,014,453,088.50	0.00	(870,755,633.50)	143,697,455.00	94,646,875.45	49,050,579.55	65.87%
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	14,010,406,941.00	0.00	18,839,708,553.00	32,850,115,494.00	31,638,494,202.95	1,211,621,291.05	96.31%
Total	14,010,406,941.00	0.00	18,839,708,553.00	32,850,115,494.00	31,638,494,202.95	1,211,621,291.05	96.31%



Statement of Budget Execution

Entity: 1023-State Department For Correctional Services

Current Period: JUL-19 To JUN-20

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

Prepared By:

Date:

ISAACK BARASA

17.10.2020

MOSES SUBENDO

17.10.2020

Reviewed By:

Date:

MWANGI DANIEL

17.10.2020

Approved By:

Date:



SUMMARY STATEMENT OF DEPOSITS

Entity: 1023-State Department For Correctional Services

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	130,469,777.00	51,556,177.00
Transfers of retentions during the year	32,143,886.35	85,618,177.10
Payments made out of deposit account during the year	38,660,495.80	6,704,577.10
Closing Balance	123,953,167.55	130,469,777.00
Principal Secretary Controller		
Principal Accounts		

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

Prepared By: ISAACK BARASA

Date: 17.10.2020

Reviewed By: Moses Sirengu

Date: 17.10.2020

Approved By: MWANGI ARNOLD

Date: 17.10.2020



Budget Execution by Programme and Economic Classification

Entity: 1023-State Department For Correctional Services

Period: JUL-19 To JUN-20

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	32,412,243,377.00	31,256,870,872.00	1,155,372,505.00
	2110000	Wages and Salary Contributions	18,360,733,135.00	18,238,297,042.05	122,436,092.95
	2210000	Goods and Services	13,778,697,901.00	12,821,313,401.05	957,384,499.95
	2220000	Routine Maintenance	111,931,315.00	95,440,668.10	16,490,646.90
	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	9,890,000.00	1,099,800.00	8,790,200.00
	2710000	Social Security Benefits	7,293,571.00	6,073,085.35	1,220,485.65
	3110000	Acquisition of Fixed Capital Assets	143,697,455.00	94,646,875.45	49,050,579.55
0623000000			437,872,117.00	381,623,330.95	56,248,786.05
	2110000	Wages and Salary Contributions	187,856,396.00	171,189,615.45	16,666,780.55
	2210000	Goods and Services	230,515,305.00	201,287,058.40	29,228,246.60
	2220000	Routine Maintenance	9,700,416.00	6,082,896.00	3,617,520.00
	2710000	Social Security Benefits	9,800,000.00	3,063,761.10	6,736,238.90
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
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	32,850,115,494.00	31,638,494,202.95	1,211,621,291.05

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

Prepared By: ISAACK BARASA
 Reviewed By: MOSES SURONGO
 Approved By: MWANGI DANIEL

Date: 17.10.2020
 Date: 17.10.2020
 Date: 17.10.2020



Budget Execution by Heads and Programmes

Entity: 1023-State Department For Correctional Services

Period: JUL-19 To JUN-20

Head	Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default Value (Non-Departmental)	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
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
	0601000000	Policing Services	0.00	0.00	0.00
	0623000000	Correctional services	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
1023000300		Prisons Staff Training College	1,553,366,420.00	1,554,234,540.60	(868,120.60)
	0604000000	Correctional services	1,553,366,420.00	1,554,234,540.60	(868,120.60)
1023000400		Telecommunications Branch - Prisons	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
1023000500		Borstal Institutions	87,507,413.00	78,691,135.60	8,816,277.40
	0604000000	Correctional services	87,507,413.00	78,691,135.60	8,816,277.40
1023000600		Directorate of Rehabilitation	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
1023000800		Probation Services	171,625,264.00	123,501,177.65	48,124,086.35
	0604000000	Correctional services	171,625,264.00	123,501,177.65	48,124,086.35
1023000900		Probation Hostels	91,451,922.00	68,685,938.80	22,765,983.20
	0604000000	Correctional services	91,451,922.00	68,685,938.80	22,765,983.20
1023001000		County Probation Services	82,600,399.00	65,226,866.75	17,373,532.25
	0604000000	Correctional services	82,600,399.00	65,226,866.75	17,373,532.25
1023001100		Sub-County Probation Services	1,220,395,672.00	1,170,446,447.90	49,949,224.10
	0604000000	Correctional services	1,220,395,672.00	1,170,446,447.90	49,949,224.10
1023001200		Community Service Order	73,646,271.00	52,721,595.05	20,924,675.95
	0604000000	Correctional services	73,646,271.00	52,721,595.05	20,924,675.95
1023001300		Aftercare Services	50,317,131.00	31,924,964.30	18,392,166.70
	0604000000	Correctional services	50,317,131.00	31,924,964.30	18,392,166.70
1023001400		Community Service Order Secretariat	20,859,777.00	16,960,999.35	3,898,777.65
	0604000000	Correctional services	20,859,777.00	16,960,999.35	3,898,777.65
1023001500		Finance and Procurement Services - Coordination	25,825,573.00	21,822,376.80	4,003,196.20
	0623000000		25,825,573.00	21,822,376.80	4,003,196.20
	0604000000	Correctional services	0.00	0.00	0.00
	0603000000	Government Printing Services	0.00	0.00	0.00
1023001600		General Administrative Services - Coordination	380,435,047.00	342,300,836.45	38,134,210.55
	0623000000		380,435,047.00	342,300,836.45	38,134,210.55
	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	22,362,833.00	15,015,247.90	7,347,585.10
	0623000000		22,362,833.00	15,015,247.90	7,347,585.10
1023001800		Integrated Correctional Services Reform	9,248,664.00	2,484,869.80	6,763,794.20
	0623000000		9,248,664.00	2,484,869.80	6,763,794.20
1023001900		Headquarters Administrative Services - Prisons	8,035,730,176.00	7,399,323,768.40	636,406,407.60
	0604000000	Correctional services	8,035,730,176.00	7,399,323,768.40	636,406,407.60
	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			27,023,418.00	19,289,220.00	7,734,198.00
	0604000000	Correctional services	27,023,418.00	19,289,220.00	7,734,198.00
1023002300		Regional Commands	16,445,192,484.00	16,425,780,067.70	19,412,416.30
	0604000000	Correctional services	16,445,192,484.00	16,425,780,067.70	19,412,416.30
1023002400		Maximum and High Risk Prisons	1,371,126,281.00	1,265,578,300.00	105,547,981.00
	0604000000	Correctional services	1,371,126,281.00	1,265,578,300.00	105,547,981.00
1023002500		Medium and Other Districts Prisons	2,893,917,817.00	2,791,835,728.55	102,082,088.45
	0604000000	Correctional services	2,893,917,817.00	2,791,835,728.55	102,082,088.45
1023002600		Medium & Other Districts Prisons - Continued	209,386,127.00	163,145,615.40	46,240,511.60

	0604000000	Correctional services	209,386,127.00	163,145,615.40	46,240,511.60
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	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
1023100200		Construction of Penal Facilities	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
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	5,153,950.00	5,153,949.60	0.40
	0604000000	Correctional services	5,153,950.00	5,153,949.60	0.40
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	5,999,450.00	0.00	5,999,450.00
	0604000000	Correctional services	5,999,450.00	0.00	5,999,450.00
1023100800		Construction of Probation Hostel	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
1023100900		Office Accommodation	4,633,168.00	4,495,296.10	137,871.90
	0604000000	Correctional services	4,633,168.00	4,495,296.10	137,871.90
1023101000		Refurbishment of State Department Headquarters (Teleposta)	0.00	0.00	0.00
	0623000000		0.00	0.00	0.00
	0604000000	Correctional services	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	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
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	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
1023101700		Staff Houses through strategic 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	7,224,862.00	7,224,862.00	0.00
	0604000000	Correctional services	7,224,862.00	7,224,862.00	0.00
1023102000		Construction Of Probation Hostels	1,416,707.00	527,151.05	889,555.95
	0604000000	Correctional services	1,416,707.00	527,151.05	889,555.95
1023102100		Construction Of Probation Office Blocks	12,123,248.00	12,123,247.20	0.80
	0604000000	Correctional services	12,123,248.00	12,123,247.20	0.80
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.	41,545,420.00	0.00	41,545,420.00
	0604000000	Correctional services	41,545,420.00	0.00	41,545,420.00
1023102900		Completion of Stalled Projects.	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
1023103000			0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
		Grand Total	32,850,115,494.00	31,638,494,202.95	1,211,621,291.05

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

Prepared By: ISAACK BARASA

Date: 17.10.2020

Reviewed By: MOSES SIRENGO

Date: 17.10.2020

Approved By: MWANGI DANIEL

Date: 17.10.2020



Budget Execution By Programmes and Sub-Programmes

Entity: 1023-State Department For Correctional Services

Period: JUL-19 To JUN-20

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	32,412,243,377.00	31,256,870,872.00	1,155,372,505.00
	0604010000	Offender Services	29,102,783,980.00	28,136,733,427.25	966,050,552.75
	0604020000	Capacity Development	1,553,366,420.00	1,554,234,540.60	(868,120.60)
	0604040000	Probation and After Care Service	1,756,092,977.00	1,565,902,904.15	190,190,072.85
0623000000			437,872,117.00	381,623,330.95	56,248,786.05
	0623010000		437,872,117.00	381,623,330.95	56,248,786.05
0624000000			0.00	0.00	0.00
	0624010000		0.00	0.00	0.00
		Grand Total	32,850,115,494.00	31,638,494,202.95	1,211,621,291.05

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

Prepared By: ISAACK BARASA

Date: 17.10.2020

Reviewed By: MOSES SIRENGO

Date: 17-10-2020

Approved By: MWANGI DANIEL

Date: 17/10/2020

REPUBLIC OF KENYA

Dat...15/7/2020

Report of the Board of Survey on the cash and Bank Balances of **RECURRENT ACCOUNT**

.....as at the close of Business on.....**30/06/2020**.....

The Board, consisting of ----- (Names and official duties)

.....**CHAIR:** **S.M. Mang'ale**.....

.....**MEMBER:** **Moses Sirengo**.....

.....**MEMBER:** **Martin W Mukhwana**.....

Assembled at the office of **Cash Office**.....

At ...**10.00 AM**..... (time) on the... **15/7/2020**.....

And the following cash was produced:-

Notes	Sh. 247,700.0
Silver	Sh. nil
Copper	Sh. nil
Cheques (as per details on reverse)..... NIL	Sh. NIL
<u>247,700.00</u>	

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

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

The Cash Book reflected the following balances as at the close of business on the**30 JUNE, 2020**.....

Cash at hand Sh. 247,700.00

Bank Balance Sh. 239,047.40

The Bank Certificate of Balance showed a sum of Sh. **501,444,228.15**

According to the credit of the account on **30 JUNE, 2020**

The difference between his figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O. 30) attached.

S.M. Mang'ale.....*[Signature]*.....**15/7/2020**
 Chairman
 Moses J. Sirengo.....*[Signature]*.....**15/7/2020**
 Martin W Mukhwana.....*[Signature]*.....**15/7/2020**

 Members of the Board

Date: **15/07/2020**

REPUBLIC OF KENYA

Date 15/7/2020

Report of the Board of Survey on the cash and Bank Balances of **DEVELOPMENT ACCOUNT**.....as at the close of Business on.....**30/06/2020**.....

The Board, consisting of ----- (Names and official duties)

.....**CHAIR:** **S.M. Mang'ale**..........**MEMBER:** **Moses Sirengo****MEMBER:** **Martin W Mukhwana**.....Assembled at the office of **Cash Office**.....At ...**10.00 AM**..... (time) on the... **15/7/2020**.....

And the following cash was produced:-

Notes	Sh. Nil
Silver	Sh. Nil
Copper	Sh. Nil
Cheques (as per details on reverse)..... NIL	Sh. NIL
<u> NIL</u>	

It was observed that cheques amounting to Sh...**NIL**..... Cts.....

had been on hand for more than 14 days prior to the date of survey.

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

The Cash Book reflected the following balances as at the close of business on the

.....**30 JUNE, 2020**.....Cash at hand**NIL**..... Sh. Nil

Bank Balance Sh. 290,466.30

The Bank Certificate of Balance showed a sum of Sh. **136,478.00**According to the credit of the account on **30 JUNE, 2020**

The difference between his figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O. 30) attached.

S.M. Mang'ale.....
Chairman

Moses J. Sirengo.....

Martin W Mukhwana.....
Members of the BoardDate: **15/07/2020**

GPK (L)

REPUBLIC OF KENYA

Date 15/7/2020

Report of the Board of Survey on the cash and Bank Balances of **GENERAL DEPOSIT ACCOUNT**.....as at the close of Business on.....**30/06/2020**.....

The Board, consisting of ----- (Names and official duties)

.....**CHAIR:** **S.M. Mang'ale**..........**MEMBER:** **Moses J Sirengo**..........**MEMBER:** **Martin W Mukhwana**Assembled at the office of **Cash Office**.....At ...**10.00 AM**..... (time) on the... **15/7/2020**.....

And the following cash was produced:-

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

NILIt was observed that cheques amounting to Sh...**NIL**..... Cts.....

had been on hand for more than 14 days prior to the date of survey.

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

The Cash Book reflected the following balances as at the close of business on the

.....**30 – JUNE, 2020**.....

Cash at hand Sh. nil

Bank Balance Sh. 122,238,180.70

The Bank Certificate of Balance showed a sum of Sh. **127,732,298.20**According to the credit of the account on **30 JUNE, 2020**

The difference between his figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O. 30) attached.

S.M. Mang'ale.....

Chairman

Moses J Sirengo.....

Martin W Mukhwana


Date: **15/07/2020**

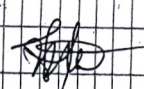
Members of the Board

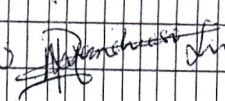
GPK (L)

10th Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh.	cts.	Sh.	cts.	Sh.	cts.
	30/06/20 TOTAL								10721985	64223678
	Subite Prison	1023-000-2210101	4671	3613					1955000	
	511 Main								2550000	
	Mukos Wain Prison								3500000	
	over Eiderot								4275000	
	205 Medium Prison		VAT		33713795				2400000	
	Nichs Women Prison				584205				7336500	
	30 Main Prison								6200000	
	Industrial Credit BK	April 2020 Salary	2396						9851350	
	"	May 2020	2614						9851350	
	IGIS Gansel	0-1223-092401-2211015	2987	F37	191637730					
	VAT				3362070				19500000	
	net Tax	0-123-00601-221001	3189	F58					2555000	
	40 PWD	0-123-5310801-2210101	4700						926350	
	Phat Kip	0-123-1701-2110101	4790	3615	1073600					
	Chung Lubat									
	DATE				367540				14415280	
	SUB-TOTALS								10721985	64223678
	Bal c/d								2477000	23904740
	Grand TOTALS								10969585	64226068
	Bal b/d									

BOARD OF SURVEY 15TH JULY 2020

CHAIRMAN: SM. MANGILE  15th July 2020

MEMBER: MARTIN MUKHANA  15/07/2020

MEMBER: MOSES T. SIRANGU  15/7/2020

PAYMENTS

Development

F.O. 26 (Small)

To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh.	cts.	Sh.	cts.	Sh.	cts.
30/6/20	Totals	CAF								
	Retention Money		4325	0016	722	4860				
	2% Vat WHT				124	5660				
	3% Advance tax				216	74585			722	4860
	Nwage Building		4554	0017	215	7765				
	Retention Money				253	03350				
	2% Vat WHT				436	2645				
	3% Advance tax				759	1005			253	0335
	Total	Payments							975	5197
	Bal	Bid							298	46630
	Total	Receipts							1004	5663.30

BOARD OF SURVEY - 15TH JULY 2020

CHAIRMAN: S.M. MANGALE *[Signature]* 15.7.2020

MEMBER: MOSES I. SIRENKO *[Signature]* 15.7.2020

MEMBER: MARTIN MUKHAWANA *[Signature]* 15/7/2020

PAYMENTS

Deposit General

F.O. 26 (Small)

To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh.	cts.	Sh.	cts.	Sh.	cts.
	Bal	67								
Sapancam Konya	4-087-01-7310101	2524	008						17187	
Total	Payments								17187	
Bal	Bld								13148463450	
Total	Receipts								13150181250	
306250	Bal Totals	Old								
Sapancam Konya	4-087-01-7310101	4954	009						100120	
Talaa One Enterprises	4-087-01-7310101	3148	010						151117530	
Geresta Construction	4-087-01-7310101	3157	011						144356430	
Platance Services Ltd	4-087-001-7310101	2523	012						117159650	
Fairton Agencies	4-088-010-7310107	5495	013						93508870	
Fairton Agencies	4-088-010-7310107	4926	014						1047190	
Misasi Consult Ltd	4-088-010-7310101	5496	015						94290650	
Smurree Contractors	4-088-010-7310101	5495	016						116063280	
Talaa One Enterprises	4-088-010-7310101	5493	017						93415950	
Total	Payments								2924645380	
Bal	Bld								22238181250	
Total	Receipts								13148463450	

~~306250~~

BOARD OF SURVEY 15TH JULY 2020

CHAIRMAN: S.M. MANGALE *[Signature]* 15TH JULY 2020

MEMBER: MISES J. SIRENEU *[Signature]* 15TH JULY 2020

MEMBER: MARTIN MUKHAWA *[Signature]* 15/07/2020

RECEIPTS

Date	From whom Received	Description of Receipt	Allocation	Voucher No.	Receipt No.	Sh.	cts.	Sh.	cts.	Sh.	cts.
	11/6/20	Bal	B/B							13150181	
	Total	Receipts								13150181	
	Total	Receipts								13150181	
	20/6/20	Bal	B/B							13148463	
	Total	Receipts								13148463	
	Total	Receipts								13148463	
	20/6/20	Bal	B/B							122238181	
	Sampunan Kenya	4187-01-25101	wang pusing							1718	
	Total	Receipts								12225536	
	Total	Receipts								12225536	
	Bal	B/B								12225536	

[Handwritten signature and scribbles]



BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

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

20th July, 2020

CERTIFICATE OF BALANCES

Customer : 131145

STATE DEPT.- CORRECTIONAL SERVICE

Balance


Date: 30-Jun-20

Account No Account Name

Currency Balance

Account No	Account Name	Currency	Balance
1000302054	REC-STATE DEPT.FOR CORRECTIONAL SER	KES	501,444,228.15
1000302062	DEV-STATE DEPT.FOR CORRECTIONAL SER	KES	136,478.00
1000302078	DEP-STATE DEPT.FOR CORRECTIONAL SER	KES	127,732,298.20
1000302089	CBK165 -STATE DEPT.- CORRECT. SERV.	KES	0.00
1000307498	PRISON INDUSTRY FUND	KES	620,315,867.95
1000452617	DEP-STATE DEPT CORR PENDING BILLS	KES	0.00


L. K. KIPSANAI
AUTHORISED SIGNATORY
BANKING SERVICES DIVISION


J. W. NASIEKU (Ms)
AUTHORISED SIGNATORY
BANKING SERVICES DIVISION