

REPUBLIC OF KENYA

*Paper laid*



*By the leader party  
of majority leader  
Hon. Aden*

OFFICE OF THE AUDITOR-GENERAL

*Drake on  
14.3.2017*

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**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
NATIONAL POLICE SERVICE  
COMMISSION (NPSC)**

**FOR THE YEAR ENDED  
30 JUNE 2016**





**NATIONAL POLICE SERVICE COMMISSION**  
**Reports and Financial Statements**  
**For the period ended June 30, 2016**

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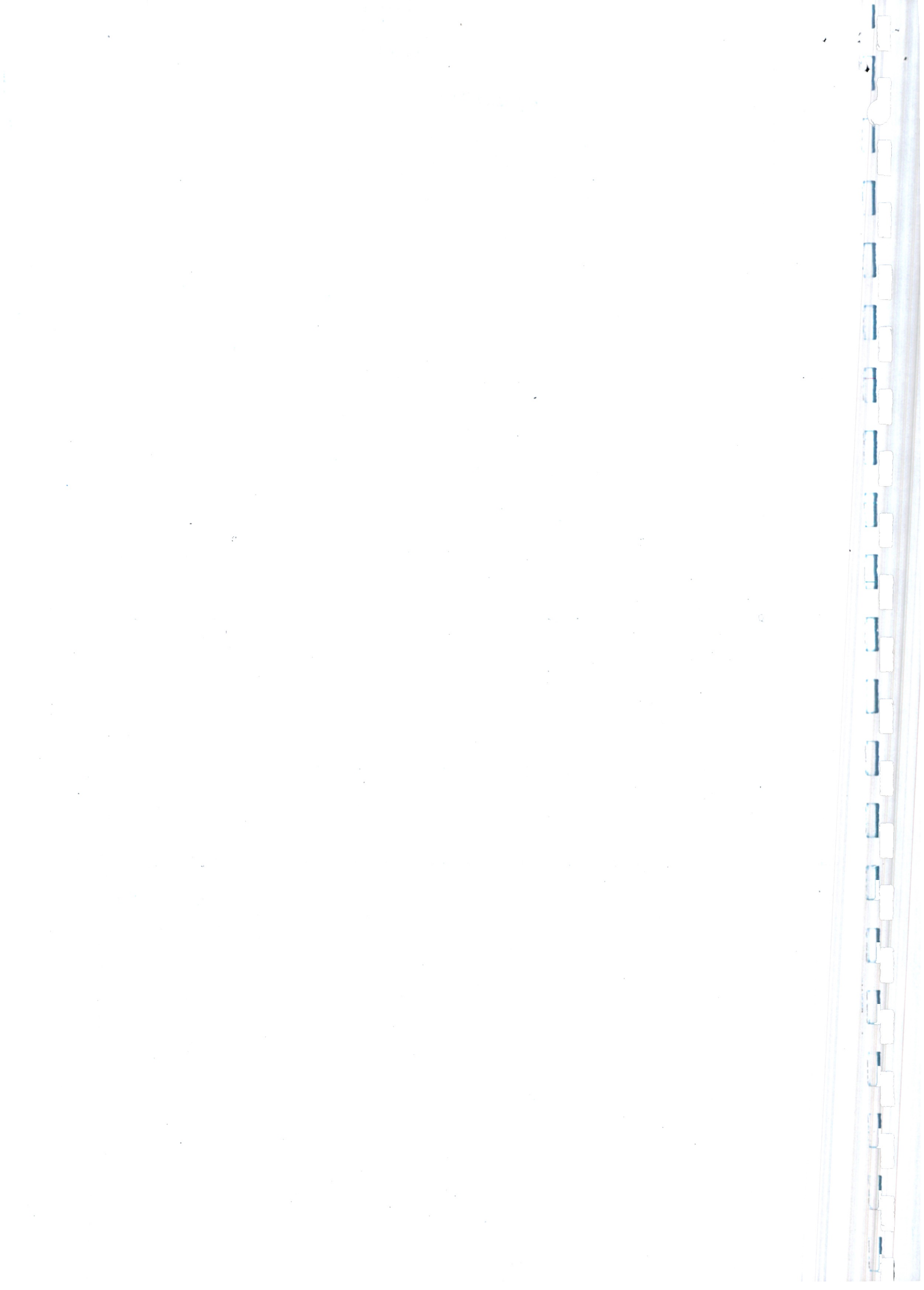
**NATIONAL POLICE SERVICE COMMISSION**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED  
JUNE 30, 2016**

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



**I. KEY ENTITY INFORMATION AND MANAGEMENT**

**(a) Background information**

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

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

**VISION**

**Champion of a dignified professional Police Service**

**MISSION**

**To transform and manage the human resource in the police service for efficiency and effectiveness.**

MEMBERS OF THE COMMISSION



Johnston M.Kavuludi,EBS,HSC  
**Commission Chairperson**



Murshid A. Mohamed  
**Commissioner**



Mary A. Owuor, Msc, FsyL, Dco  
**Commissioner**



Ronald L. Musengi  
**Commissioner**



Joseph Boinnet (IG)  
**MBS(DIG) Commissioner**



Joel M. Kitili (DIG)  
**Commissioner**



Samuel M. Arachi,  
**Commissioner**



Dr. Maj. (Rtd) Shadrack Muiu  
**Commissioner**



Mr. Ojango Omumu  
**Commission Secretary/Chief Executive Officer**

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**(b) Key Management**

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

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

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2016 and who had direct fiduciary responsibility were:

<b>No.</b>	<b>Designation</b>	<b>Name</b>
1.	Accounting Officer	Jairus Ojango Omumu
2.	Director, Corporate Services	Peter Maloba Wamoto
3.	Director, Human Capital Management	Fredrick Julius Mugambi
4.	Director, Information, Education and Communication	Winfred W. Kitonga

**(d) Entity Headquarters**

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

**(e) Entity Contacts**

Telephone: (254) 0709099000  
E-mail: [info@npsc.go.ke](mailto:info@npsc.go.ke)  
Website: [www.npsc.go.ke](http://www.npsc.go.ke)

**(f) Entity Bankers**

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

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**For the period ended June 30, 2016**

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**(g) Independent Auditors**

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

**(h) Principal Legal Adviser**

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

**II. FORWARD BY THE COMMISSION CHAIRPERSON**



The Commission continued to deliver its mandate as stipulated in the Constitution, the National Police Service Commission (NPSC) Act and the National Police Service Act. Work plans and activities were developed in line with the Commission's Strategic Plan 2014-2018 keeping in mind the expectations and aspirations of the Kenyan Constitution, Kenya Vision 2030, the Jubilee Government Manifesto as well as the Commission's vision.

During the 2015/2016 financial year, the Commission endeavoured to operationalize the various NPSC regulations which had been published in the previous year by commencing the process of developing user manuals and guidelines. I'm also delighted to report that the Commission finalized the development of the Career Guidelines (Schemes of Service) for members of the National Police Service (NPS), which is a first of its kind developed for Police Officers in Kenya. It provides a clear career progression path through the ranks for all Officers in the Service. The Commission also partnered with other stakeholders in the development of the Police Reforms Programme Document 2015-2018 which is a strategy framework for the implementation of reforms in the Service and in the review of the NPS Training Curriculum which is a key step to the development of a Training Policy for the Service.

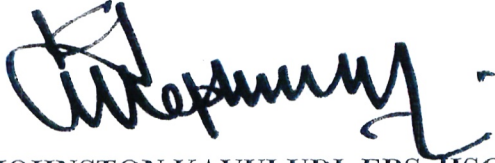
Vetting of members of the National Police Service continued in various parts of the Country. A total of 1,366 officers in the ranks of Senior Superintendent of Police, Superintendent of Police and Assistant Superintendent of Police were vetted. The Commission also started vetting officers working in the Traffic Department in Coast, Nyanza and Western regions in the 2015/2016 financial year. The vetting of this cohort of Police Officers will continue in the next financial year in other regions.

Challenges of inadequate funding during the year under review and the continued delay in filling of the two vacant positions of Commissioners in the Commission were major constraints in the optimal implementation of the Commission's mandate. The Commission however continued to engage the support of the Government, stakeholders and other development partners in its quest to mobilize resources for its use.

**NATIONAL POLICE SERVICE COMMISSION**  
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**For the period ended June 30, 2016**

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Despite the challenges that the Commission experienced, we are optimistic that more milestones will be accomplished in the coming year which will truly portray the Commission as a “champion of a dignified professional Police Service”.



**JOHNSTON KAVULUDI, EBS, HSC**  
**CHAIRPERSON**

**II. MESSAGE FROM THE COMMISSION SECRETARY/CHIEF EXECUTIVE OFFICER**



Most Kenyans associate the National Police Service Commission with vetting of Police Officers only. This is understandable given that it has been the most publicized aspect of the work of the Commission. It is however important to point out that the core mandate of the Commission is recruitment, appointment, promotion, transfer, and discipline of persons in the Police Service. During the period 2015/2016, to discharge these functions, the Commission Secretariat worked very hard under the chairmanship of Commissioners in various committees to ensure that recruitment was successfully carried out in April, 2016, and cases of appointment, promotion, transfer, and discipline referred to the Commission by the Service were efficiently processed and deliberated by the Board. However, our major challenge was the backlog of such cases which were occasioned by the transition period during which the Commission was developing regulations for those functions. The regulations were eventually gazetted in 2015.

As provided by Section 7 of the National Police Service Act, the Commission also continued with the exercise of vetting of Police Officers with a specific focus on the Traffic Department, where, going by feedback received from the public, there was urgent need to vet. In our effort to vet Police Officers as part of our reform strategy in restoring public confidence in the Police Service, the major challenge which confronted the Commission was the heightened expectations of the public for “quick results”. This notwithstanding, we endeavoured to apply the limited resources at our disposal to engage all stakeholders in order for all of us to have an appreciation of the fact that reform is a journey that requires all Kenyans to be patient and match together without wavering in order to achieve the desired results.

On behalf of the Secretariat, I promise that we shall ensure that the Commission will keep the Police Service Reform Agenda on course sparing no effort to stay on the path of restoring public confidence in the Police Service and at the same time working to improve the welfare of the members of the Police Service.

A handwritten signature in black ink, appearing to be 'Ojango Omumu', written over a horizontal line.

**OJANGO OMUMU**  
**COMMISSION SECRETARY/CHIEF EXECUTIVE OFFICER**

**IV. 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 by the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the National Police Service Commission is responsible for the preparation and presentation of the Commission's financial statements, which give a true and fair view of the state of affairs of the Commission for and as at the end of the financial year (period) ended on June 30, 2016. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Commission; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the National Police Service Commission accepts responsibility for the Commission's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the Commission's financial statements give a true and fair view of the state of the Commission's transactions during the financial year ended June 30, 2016, and of the Commission's financial position as at that date. The Accounting Officer in charge of the National Police Service Commission further confirms the completeness of the accounting records maintained for the Commission, which have been relied upon in the preparation of the Commission's financial statements as well as the adequacy of the systems of internal financial control.

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

**Approval of the financial statements**

The Commission's financial statements were approved and signed by the Accounting Officer on 30/09 2016.

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

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

# REPUBLIC OF KENYA

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E-mail: oag@oagkenya.go.ke  
Website: www.kenao.go.ke



P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON NATIONAL POLICE SERVICE COMMISSION (NPSC) FOR THE YEAR ENDED 30 JUNE 2016

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of National Police Service Commission (NPSC) set out on pages 12 to 34 which comprise the statement of assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows and summary statement of budget execution 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.

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

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

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

#### **Auditor-General Responsibility**

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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*Report of the Auditor-General on the Financial Statements of National Police Service Commission (NPSC) for the year ended 30 June 2016*

evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

### **Basis for Qualified Opinion**

#### **1. Procurement of Group Medical Cover and Group Life/Accident Cover**

During the year, the Commission procured group medical cover and group life/accident cover from an insurance company at a cost of Kshs.26,432,077.00 and Kshs.1,341,336.00 respectively using restricted tendering method contrary to Section 102 (1) of the Public Procurement and Asset Disposal, 2015

It was noted that major insurance companies were eliminated on the basis of not having attached the basic documents like certificate of registration with Insurance Regulatory Authority which is an indication that the tender did not fully disclose the documents required contrary to Section 70 (3) of the Public Procurement and Asset Disposal Act, 2015. Information available indicates that an Insurance Brokerage firm passed the preliminary evaluation despite the fact that it was acting on behalf of an Insurance firm which was eliminated by the Commission in the preliminary evaluation. In a Tender Committee minutes held on 23 March, 2016 the Commission extended the contract for group life / personal accident cover at a cost of Kshs.1,341,336.00 on 9 April 2015. No justification has been provided for the extension.

#### **2. Compensation of Employees**

The statement of receipts and payments reflects an amount of Kshs.193,873,166.00 under compensation of employees, which includes payments to temporary employees of Kshs.61,333,208 as disclosed under note 4. Available information and documentation indicate that a total of Kshs.32,353,200.00 was paid as wages for temporary employees hence leaving Kshs.28,980,008.00 as unsupported expenditure.

Further, audit of personal files, human resource minutes and payment vouchers indicates that out of the sixty (60) contracted employees, thirty nine (39) of them have served the Commission for a period of more than 12 months contrary to Section E.20 (1) of the Code of Regulations, 2006. No explanation has been provided regarding the anomaly. In addition, the employees on contract were paid for thirty one (31) working days including Saturdays and Sundays contrary to employment letters that states that the amount payable will be on daily basis. Further, the recruitment process was not clear since there were no advertisements placed.

Consequently, the accuracy of compensation of employees expenditure of Kshs.193,873,166.00 could not be confirmed.

### **3. Pending Bills**

As a 30 June 2016, the Commission had a total of Kshs.7,733,191.65 pending bills that ought to have been settled as at the year end.

No justification has been provided for failure to settle the pending bills.

### **4. Hospitality, Supplies and Services**

Reflected under receipts and payments expenditure of Kshs.249,836,976.00 on account of goods and services and as reflected in note 5 to the financial statements is an amount of Kshs.36,121,418.00 in respect of hospitality, supplies and services This figure differs with the trial balance expenditure figure of Kshs.37,459,646.00 by an unreconciled difference of Kshs.1,338,228.00.

### **5. Unsupported/Disputed Payment of Rent and Parking Fees**

As previously reported, the unsatisfactory matters relating to failure by the Commission to sign a lease agreement with the Landlord has not been resolved in the year under review.

### **Qualified Opinion**

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of National Police Service Commission as at 30 June 2016, 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.



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

**Nairobi**

**03 March 2017**

NATIONAL POLICE SERVICE COMMISSION  
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 For the period ended June 30, 2016

VI. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015 – 2016	2014-2015
		Kshs	Kshs
<b>RECEIPTS</b>			
Exchequer releases	1	459,500,000	426,100,000
Proceeds from Sale of Assets	2	-	394,000
Other Receipts	3	2,072,419	965,400
<b>TOTAL RECEIPTS</b>		<b>461,572,419</b>	<b>427,459,400</b>
<b>PAYMENTS</b>			
Compensation of Employees	4	193,873,166	177,287,580
Use of goods and services	5	249,836,976	179,806,887
Transfers to Other Government Units	6	871,181	-
Acquisition of Assets	7	16,667,016	70,359,063
<b>TOTAL PAYMENTS</b>		<b>461,248,339</b>	<b>427,453,530</b>
<b>SURPLUS/(DEFICIT)</b>		<b>324,080</b>	<b>5,870</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30/09 2016 and signed by:



CEO/Commission Secretary



Chief Accountant

**NATIONAL POLICE SERVICE COMMISSION**  
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**VII. STATEMENT OF ASSETS**

	Note	2015 –2016 Kshs	2014-2015 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	8A	7,545,738	15,224,081
Cash Balances	8B	207,810	91,134
<b>Total Cash and cash equivalent</b>		<b>7,753,548</b>	<b>15,315,215</b>
Accounts receivables – Outstanding Imprests	9	1,787,636	1,693,416
<b>TOTAL FINANCIAL ASSETS</b>		<b>9,541,184</b>	<b>17,008,631</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables – Deposits and retentions	10	7,429,469	15,220,996
<b>NET FINANCIAL ASSETS</b>		<b>2,111,715</b>	<b>1,787,635</b>
<b>REPRESENTED BY</b>			
<b>Fund balance b/fwd</b>	11	1,787,635	1,781,765
<b>Surplus/(Deficit) for the year</b>		324,080	5,870
<b>NET FINANCIAL POSITION</b>		<b>2,111,715</b>	<b>1,787,635</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30/09 2016 and signed by:

  
 CEO/Commission Secretary

  
 Chief Accountant

**NATIONAL POLICE SERVICE COMMISSION**  
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**VIII. STATEMENT OF CASHFLOW**

		2015 – 2016 Kshs	2014 – 2015 Kshs
<b>Receipts for operating income</b>			
Exchequer Releases	1	459,500,000	426,100,000
Other Revenues	3	2,072,419	965,400
<b>Payments for operating expenses</b>			
Compensation of Employees	4	(193,873,166)	(177,287,580)
Use of goods and services	5	(249,836,976)	(179,806,887)
Other grants and transfers	6	(871,181)	-
<b>Adjusted for:</b>			
(Increase)/decrease accounts receivable		(94,220)	81,593
(Decrease)/Increase in accounts payable		(7,791,527)	3,854,120
<b>Net cash flow from operating activities</b>		<b>9,105,349</b>	<b>73,906,646</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	394,000
Acquisition of Assets	7	(16,667,016)	(70,359,063)
<b>Net cash flows used in Investing Activities</b>		<b>(16,667,016)</b>	<b>(69,965,063)</b>
<b>NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(7,561,667)</b>	<b>3,941,583</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>15,315,215</b>	<b>11,373,632</b>
<b>Cash and cash equivalent at END of the year</b>		<b>7,753,548</b>	<b>15,315,215</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30/09 2016 and signed by:

  
 CEO/Commission Secretary

  
 Chief Accountant


NATIONAL POLICE SERVICE COMMISSION  
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IX. SUMMARY STATEMENT OF BUDGET EXECUTION: RECURRENT

Receipt/Expense Item	Printed Estimates	Supplementary Estimates	Final Approved Estimate (Net)	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	437,500,000	38,048,410	475,548,410	459,500,000	16,048,410	97.09%
Other Receipts				2,072,419	2,072,419	100%
<b>Total</b>	<b>437,500,000</b>	<b>38,048,410</b>	<b>475,548,410</b>	<b>461,572,419</b>	<b>18,120,829</b>	<b>97.09%</b>
<b>PAYMENTS</b>						
Compensation of Employees	184,000,000	10,000,000	194,000,000	193,873,166	126,834	99.93%
Use of goods and services	246,220,000	15,508,410	261,728,410	249,836,976	11,891,434	95.97%
Other grants and transfers	-	-	-	871,181	(871,181)	100%
Acquisition of Assets	7,280,000	12,540,000	19,820,000	16,667,016	3,152,984	84.09%
<b>Total</b>	<b>437,500,000</b>	<b>38,048,410</b>	<b>475,548,410</b>	<b>461,248,339</b>	<b>14,300,071</b>	<b>97.09%</b>

The entity financial statements were approved on 30/09 2016 and signed by:

  
 CEO/Commission Secretary

  
 Chief Accountant

**NATIONAL POLICE SERVICE COMMISSION**  
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**X. SUMMARY STATEMENT OF PROVISIONINGS**

- Details of General Accounts On Vote

	2015 – 2016 Kshs	2014 – 2015 Kshs
GAV Provisioning account balance	(14,300,071)	(427,065,400)
<b>Total</b>	<b>(14,300,071)</b>	<b>(427,065,400)</b>

- Details of Exchequer Provisioning

	2015 – 2016 Kshs	2014 – 2015 Kshs
Exchequer Provisioning balance	(16,048,410)	(965,400)
<b>Total</b>	<b>(16,048,410)</b>	<b>(965,400)</b>



CEO/Commission Secretary



Chief Accountant

**NATIONAL POLICE SERVICE COMMISSION**  
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**XI. 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 and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and applicable government legislations and regulations. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

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

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

**2. Recognition of receipts and expenses**

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

**3. In-kind contributions**

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

**4. Cash and cash equivalents**

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

**NATIONAL POLICE SERVICE COMMISSION**  
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**5. Accounts Receivable**

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

**6. Accounts Payable**

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

**7. Non-current assets**

Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the entity fixed asset register a summary of which is provided as a memorandum to these financial statements.

**8. Pending bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the National Police Service Commission at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

**9. Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The National Police Service Commission's budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the National Police Service Commission's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

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**10. Comparative figures**

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

**11. Subsequent events**

Events subsequent to submission of the financial year end financial statements to the National Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of National Treasury.

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**XII. NOTES TO THE FINANCIAL STATEMENTS**

**1 EXCHQUER RELEASES**

	<b>2015 –2016</b>	<b>2014 – 2015</b>
	<b>Kshs</b>	<b>Kshs</b>
Total Exchequer Releases for quarter 1	96,100,000	48,000,000
Total Exchequer Releases for quarter 2	73,900,000	76,500,000
Total Exchequer Releases for quarter 3	139,600,000	142,600,000
Total Exchequer Releases for quarter 4	149,900,000	159,000,000
<b>Total</b>	<b>459,500,000</b>	<b>426,100,000</b>

**2 PROCEEDS FROM SALE OF ASSETS**

	<b>2015 –2016</b>	<b>2014 – 2015</b>
	<b>Kshs</b>	<b>Kshs</b>
Receipts from the Sale of Inventories, Stocks and Commodities	-	394,000
<b>Total</b>	<b>-</b>	<b>394,000</b>

**3 OTHER REVENUES**

	<b>2015 –2016</b>	<b>2014 – 2015</b>
	<b>Kshs</b>	<b>Kshs</b>
Receipts not classified elsewhere	2,072,419	965,400
<b>Total</b>	<b>2,072,419</b>	<b>965,400</b>

These are receipts from the Director of Pensions which were erroneously remitted in to the Commission's bank account, which will be paid back.

**4 COMPENSATION OF EMPLOYEES**

	<b>2015 –2016</b>	<b>2014 – 2015</b>
	<b>Kshs</b>	<b>Kshs</b>
Basic salaries of permanent employees	68,814,419	60,739,431
Basic wages of temporary employees	61,333,208	57,455,936
Personal allowances paid as part of salary	49,018,240	52,799,827
Employer Contributions Compulsory national social security schemes	14,707,299	6,292,386
<b>Total</b>	<b>193,873,166</b>	<b>177,287,580</b>

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**5 USE OF GOODS AND SERVICES**

	<b>2015 – 2016</b>	<b>2014 – 2015</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	1,853,490	733,800
Communication, supplies and services	6,140,620	3,860,606
Domestic travel and subsistence	57,382,611	24,389,329
Printing, advertising and information supplies & services	11,879,677	18,019,117
Rentals of produced assets	58,669,420	54,370,615
Training expenses	1,998,999	887,050
Hospitality supplies and services	36,121,418	21,162,283
Insurance costs	25,721,725	28,589,842
Specialized materials and services	5,042	98,930
Office and general supplies and services	19,731,537	10,985,789
Other operating expenses	5,705,710	4,613,418
Routine maintenance – vehicles and other transport equipment	12,391,270	3,103,089
Routine maintenance – other assets	1,312,245	187,160
Fuel, oil and lubricants	10,923,212	8,805,859
<b>Total</b>	<b>249,836,976</b>	<b>179,806,887</b>

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

	<b>2015 - 2016</b>	<b>2014 – 2015</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers to National Treasury (Exchequer)	871,181	-
<b>Total</b>	<b>871,181</b>	<b>-</b>

This relates to airtime overpayment to Members of the Commission during FY 2013-2014 which was recovered by the National Treasury and remitted to the Commission on 30<sup>th</sup> June, 2015.

**7 ACQUISITION OF ASSETS**

<u>Non - Financial Assets</u>	<b>2015 – 2016</b>	<b>2014 – 2015</b>
	<b>Kshs</b>	<b>Kshs</b>
Refurbishment of Buildings	3,945,758	68,045,429
Purchase of Office Furniture and General Equipment	11,033,621	2,180,010
Purchase of Specialized Plant, Equipment and Machinery	1,687,637	133,624
<b>Total</b>	<b>16,667,016</b>	<b>70,359,063</b>

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**8A BANK ACCOUNTS**

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	2015 –2016	2014 – 2015
			Kshs	Kshs
Central bank of Kenya (1000181486) -	116,270	Recurrent	116,270	3,085
Central Bank of Kenya(1000182202)	7,429,469	Deposit	7,429,469	15,220,996
<b>Total</b>			<b>7,545,739</b>	<b>15,224,081</b>

**8B CASH IN HAND**

	2015 –2016	2014 – 2015
	Kshs	Kshs
Cash in Hand – Recurrent	207,810	91,134
<b>Total</b>	<b>207,810</b>	<b>91,134</b>

**9 ACCOUNTS RECEIVABLE – OUTSTANDING IMPRESTS**

	2015 –2016	2014 – 2015
	Kshs	Kshs
Domestic debtors and advances	1,787,636	1,604,500
System required liabilities	-	88,916
<b>Total</b>	<b>1,787,636</b>	<b>1,693,416</b>

The break-down of these accounts receivable is provided as ANNEX III to these financial statements.

**10 ACCOUNTS PAYABLE**

	2015 –2016	2014 – 2015
	Kshs	Kshs
Deposits	7,429,469	15,220,996
<b>Total</b>	<b>7,429,469</b>	<b>15,220,996</b>

The break-down of these accounts payable is provided as ANNEX IV to these financial statements.

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**11 FUND BALANCE BROUGHT FORWARD**

	2015 –2016	2014 - 2015
	Kshs	Kshs
Opening Balance - Bank accounts	15,224,081	11,367,146
Opening Balance – Cash in hand.	91,134	6,486
Opening Balance - Receivables	1,693,416	1,775,010
Opening Balance - Deposits	(15,220,996)	(11,366,877)
<b>Total</b>	<b>1,787,635</b>	<b>1,781,765</b>

**12 PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

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

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)
482  482.1 Irregular Procurement of Medical Insurance Cover	The Commission procured staff medical insurance cover through direct procurement at a cost of Kshs.26,478,684.00 contrary to Article of the Constitution of Kenya, 2010; Section 29(1) of the Public Procurement and Disposal Act, 2005 and Section 62(3) of the Public Procurement and Disposal Regulations 2006. Consequently, propriety of Kshs.26,478,684.00 incurred on medical cover during the year could not be ascertained.	During FY 2014/2015, the Commission through the tender committee renewed the medical contract owing to lack of a list of pre-qualified firms at the time. The Commission had advertised for firms to be prequalified in November 2014 but the process of analyzing the firms which tendered was not yet complete at the time when the insurance cover was expiring. Due to time limitation and inadequate budgetary provisions to advertise for the service provision, the Commission sought	Director Human Capital Management	Resolved

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		<p>for direct procurement process. CFC Heritage Insurance Company which had offered good services to the satisfaction of the Commission in the previous year was awarded the contract hence the renewal.</p> <p>However, now the Commission has a list of prequalified firms which was used to source for the service for the Commissioners and staff members for the year 2016/2017.</p>		
482.2 Unsupported Rent Payments	<p>The Commission occupies four (4) floors at Skypark Building, LR. No.1870/IX/167 and pays annual rental cost of Kshs.54,370,615.00. However, no lease agreement has been signed between the landlord and the Commission. Under the circumstances, the validity of the annual rental payments could not be ascertained.</p>	<p>It is true that the Commission has not signed the Lease Agreement for occupation of Skypark Building. However, the Commission is using the Head of Terms signed between the Landlord and the Commission, which is legally binding, for payment of rent on quarterly basis.</p> <p>The delay in signing the Lease Agreement is due to contentious issues in the draft Lease Agreement, between the Ministry of Public works Lands and Housing and the Landlord.</p> <p>The Commission has taken steps to further engage the Ministry of Public works, Lands and Housing and the Public Procurement Oversight Authority to deliberate</p>	Director Corporate Support Services	Not Resolved

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		on the lease as advised by the Ministry of Public Works, Lands and Housing, after which, the Lease will be signed.		
483. Irregular Payment of Meal Allowances	Records availed for audit show that the Commission paid meal allowances totalling Kshs.6,879,500.00 to officers who were performing normal duties contrary to Section J.6 of the Code of Regulations, 2006 and Circular letter Ref. No. MSPS18/2A/(89) which require that meal allowances should be paid to officers travelling on duty. In this circumstance, it is not possible to confirm the validity of Kshs.6,879,500.00 incurred on meal allowance.	<p>It is true that the Commission paid staff members meal/facilitation allowances during the period under review.</p> <p>During this period there was vetting of police officers which has timelines and the Commission staff worked tirelessly beyond the normal official working hours. They reported to work during weekends and at times worked into the night, which called for compensation in one way or the other.</p> <p>The Commission therefore found it prudent to give them an incentive for working those strenuous extra hours by paying them facilitation/meal allowance, as opposed to overtime which was unaffordable and out of reach of the provided budget on Personal Emoluments (PE). The justification was that the work they were performing could not be treated as normal duties as it was not confined to the normal working hours of 8.00 am to 5.00pm as provided in</p>	Human Capital Management	Resolved

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		the GOK regulations. The allowances were subsequently stopped when there was a reduction in the Commission's budget and we had to re-prioritize our programmes.		
484. Acquisition of Assets 484.1 Refurbishment of Buildings	The financial statements further reflect a balance of Ksh.70,359,063.00 against Acquisition of Assets, however, unsatisfactory matters have been observed on Refurbishment of Buildings and Motor Vehicles as follows:		The CEO/Commission Secretary	Resolved
484.1.1 Delay in Project Implementation	Although clause 13 of the conditions of contract require that a contractor should provide a programme of work, audit inspections undertaken during the month of September 2015 revealed that contracted works that started on 5 April 2013 for twenty four (24) weeks had not been completed.	At the time the contract was drawn and signed by the Ministry of Housing, Urban Development and Public Works, it was estimated that the project would last for 24 weeks and as such, such delays had not been envisaged.  However, the refurbishment is now complete and the offices have been fully occupied.		
484.1.2 Liquidated Damages	Although recovery of liquidated damages is a requirement under clause 27 of the Conditions of Contracts, this provision is missing from the Contract therefore, causing delay in delivery of the project. In the circumstance, there are indications of poor project planning and	The project is now complete and in use by Commission staff.	The CEO/Commission Secretary	Resolved

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	weaknesses in project supervision.			
484.1.3 Unexplained Introduction of New Contract	<p>Although the Commission awarded the contract at a tender sum of Kshs.189, 961,612.00, the Parliamentary Committee on Administration in consultation with the Commission met on 3 June 2013 and revised the contract sum to Kshs.139,953,779.00. Further, during a site meeting held on 27 January 2014, the Project Manager advised the Commission to seek authority from the tender committee to vary the contract sum from Kshs.189,961,612.00 to Ksh.139,953,779.00. However, the tender committee's approval has not been availed for audit verification, an indication that the project cost could have been exaggerated and tax payers would still bear the cost.</p> <p>Although the Commission purports that the contract sum has been revised to Kshs.139,953,779.00, the justification of paying the same contractor using Local Service Order No.1040259 for Kshs.24,136,949.00 under a separate contract No. NBI/D07/63/2012-13 instead of the existing contract No. as NBI/D01/81/2012-2013</p>	<p>Initially, the project was to cost Kshs.189 million. However, at the intervention of the Parliamentary Committee on Administration and National Security, the Ministry of Works was instructed to bring down the cost of the project. Subsequently, the Ministry scaled down the project works and the Commission was advised that the revised cost of the project was Ksh. 139,953,779.00.</p> <p>Since the Commission had no technical capacity to evaluate the costs, we complied with the expert advice of the Ministry.</p> <p>It is true that the Commission issued an LSO No. 1040259 of Kshs. 24,136,949/= to M/s Rickways Renovators under contract number NBI/D07/63/2012-13 whereas, the signed contract indicated the contract No. as NBI/D01/81/2012-13. This confusion arose by way of a typographic error when the Ministry of Public Works, Lands</p>	<p>Director Corporate Support Services</p> <p>The CEO/Commission Secretary</p>	<p>Not Resolved</p> <p>Resolved</p>

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		has not been explained.	and Housing quoted the wrong contract No. i.e. No. NBI/D07/63/2012-13 on the interim payment certificate issued on 15 <sup>th</sup> June 2015 and forwarded to the Commission. The Commission will make sure this is not repeated in future.		
484.2	Missing Motor Vehicle Logbooks	The summary of fixed assets register annexed to the financial statements show that the value of fixed assets of Kshs.153,763,517.00 includes motor vehicles purchased at a cost of Kshs.117,552,095.00. However, the Commission has not availed logbooks for twelve (12) motor vehicles, explaining that they were handed for safe custody to the former Commission Secretary who did not hand over the same to the Commission. Although, it has been explained that the matter has been referred to Director of Criminal Investigation (DCI) for investigation and Director of Public Prosecution for prosecution, the Commission still does not have evidence of ownership of the twelve (12) vehicles.	The Commission has already initiated a process to replace the missing Log Books for the twelve motor vehicles with the National Transport and Safety Authority (NTSA), as evidenced by paying the requisite fees on 22 <sup>nd</sup> June, 2016. This is in addition to handing over the case to the Director of Public Prosecutions.  The process of issuing the duplicate log books is on-going and soon we will have them for verification.	Director Corporate Support Services	Not Resolved
485.	Pending Bills	Examinations of records show that the Commission had pending bills of	It is true that the Commission during financial year 2013/2014 had pending bills of	The CEO/Commission Secretary	Resolved

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	<p>Kshs.14,144,988.00 relating to financial year 2013/2014, which increased to Kshs.20,141,098.00 in the financial year 2014/2015 by Kshs.5,996,110.00. The bills were not settled during the year but were instead carried forward to 2015/2016. Had the bills been paid and expenditure charged to the accounts for 2014/2015, the Statement of Receipts and Payments would have reflected a Net Deficit of Kshs.20,135,228.00 instead Net Surplus of Kshs.5,870.00 now shown.</p>	<p>Kshs.14,144,988.00 and during financial year 2014/2015 Kshs.20,141,098.00.</p> <p>However, the pending bills for 2014/2015 do not relate to the financial year 2013/2014. Pending bills for 2013/2014 were all paid at the beginning of FY 2014-2015 as the first charge of the budget as per the financial regulations.</p> <p>Kshs.20,141,098.00 reflected in our 2014/2015 financial statements remained unpaid due to inadequate exchequer from the National Treasury, and these have since been paid in FY 2015/2016 as the first charge of the budget.</p>		
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**NATIONAL POLICE SERVICE COMMISSION**

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**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

SPECIAL GROUPS					
NO.	FIRM NAME	DESCRIPTION	PREFERENCE GROUP	AMOUNT	REMARKS
1	Longrock Tours and Travel	Air Ticketing and Travel Services	Women	253,000.00	Closure of IFMIS Sysytem
2	Facilities Star Ltd	Repair and Maintenace of Office Equipment	Youth	152,704.00	Closure of IFMIS Sysytem
3	Dewat Enterprises	Supply of Stationery	Women	55,000.00	Closure of IFMIS Sysytem
4	Tricatex Investments	Supply of Stationery	Youth	45,000.00	Closure of IFMIS Sysytem
5	Utooni Ltd	Supply of Stationery	Youth	112,655.15	Submission of wrong bank details
6	Jepco Services and Renovators	Provision of Cleaning Services	Women	300,348.00	Closure of IFMIS Sysytem
7	Just Stationers Ltd	Supply of Stationery	Youth	184,000.00	Closure of IFMIS Sysytem
8	Decision Analyst Limited-VAT	Supply of Stationery	Youth	22,321.50	Submission of wrong bank details
9	Leveners Office Supplies - VAT	Supply of Stationery	Women	25,862.00	Missing payment in IB
	<b>Sub Total</b>			<b>1,150,890.65</b>	
OTHER SUPPLIERS					
10	Telkom Kenya Ltd	Repair and Maintenace of Office Equipment	Citizen Contractors	41,760.00	Closure of IFMIS Sysytem
11	Copy Cat Ltd	Repair and Maintenace of Office Equipment	Citizen Contractors	241,222.00	Closure of IFMIS Sysytem
12	Tipton Enterprises	Supply of Stationery	Citizen Contractors	46,200.00	Closure of IFMIS Sysytem
13	Laico Regency Hotel	Provision of catering services	Citizen Contractors	81,000.00	Invalid Tax Compliance Certificate
14	Greomak Auto Services	Repair and Maintenace of Motor vehicles	Citizen Contractors	64,106.00	Closure of IFMIS Sysytem
15	Madara Motor Services	Repair and Maintenace of Motor vehicles	Citizen Contractors	245,862.00	Closure of IFMIS Sysytem
16	Stantech Motors	Repair and Maintenace of Motor vehicles	Citizen Contractors	130,807.00	Closure of IFMIS Sysytem
17	CMC Motors Group	Repair and Maintenace of Motor vehicles	Citizen Contractors	132,535.00	Closure of IFMIS Sysytem
18	Park Plaza Ltd	Electricity	Citizen Contractors	493,731.00	Closure of IFMIS Sysytem
20	Park Plaza - VAT	Electricity	Citizen Contractors	10,272.00	Missing payment in IB
19	Rickways Renovators	Refurbishment	Citizen Contractors	5,094,806.00	Insufficient budget
	<b>Sub Total</b>			<b>6,582,301.00</b>	
	<b>Grand Total</b>			<b>7,733,191+.65</b>	

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**ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER**

<b>Asset class</b>	<b>Historical Cost (Kshs) 2015/16</b>	<b>Historical Cost (Kshs) 2014/15</b>
Land		
Buildings and structures		
Transport equipment	116,540,181	116,540,181
Refurbishment of buildings	3,945,758	
Office equipment, furniture and fittings	33,998,856	22,965,235
ICT Equipment, Software and Other ICT Assets	12,487,172	10,799,535
Other Machinery and Equipment		
Heritage and cultural assets		
Intangible assets		
<b>Total</b>	<b>166,971,967</b>	<b>150,304,951</b>

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**ANNEX III**

**RECEIVABLES ANALYSIS FOR THE FINANCIAL YEAR  
2015/2016**

<b>SALARY ADVANCE</b>	<b>AMOUNT.</b>	
Johnston Kavuludi	200,000.00	
Esther Chui	200,000.00	
Mary Awour	200,000.00	
Major Muiu	200,000.00	
Ronald Musengi	200,000.00	
Mohamed Murshid	330,000.00	
<b>Sub Total</b>	<b>1,330,000.00</b>	1,330,000.00
<b>AIRTIME OVERPAYMENT</b>		
Esther Chui	200,955.00	
Major Muiu	173,600.00	
<b>Sub Total</b>	<b>374,555.00</b>	374,555.00
<b>IMPRESTS</b>		
Imprest outstanding 2014/2015	74,500.00	
Imprest outstanding 2015/2016	8,580.00	
<b>Sub Total</b>	<b>83,080.00</b>	83,080.00
<b>TOTAL RECEIVABLES BALANCE</b>		<b><u>1,787,635.00</u></b>

**NOTES:**

1. The figure for salary advance was paid to Commissioners during the FY 2013-2014 because their salaries were not yet paid by then. The money was deducted from their personal emoluments by the National Treasury being Constitutional Officers; however the money has not yet been remitted to the Commission despite our many letters requesting the same to be paid.
2. The balance on airtime overtime relates to FY 2013-2014, which is outstanding from the two Commission Members as indicated. This was occasioned by stoppage of salary payment at the national Treasury following the demise of the then Vice Chairperson, the late Esther Chui. The salary for Rtd Major Shadrack Muiu was stopped following a long period of illness. We believe that the amounts will be recovered from the officers' dues by the National Treasury.
3. The figure of ksh. 74,500 relates to two officers who left the Commission. Their Accounting Officers were requested to recover the money and remit it to the Commission.

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**ANNEX IV**

**DEPOSIT ANALYSIS - FINANCIAL YEAR 2015/2016.**

	AMOUNT KSH.	KSH.
<b>10% RETENTION MONIES</b>		
Rickways Renovators - Voucher No. 13	2,135,566.00	
Rickways Renovators - Voucher No. 14	2,413,695.00	
Rickways Renovators - Voucher No. 16	225,575.80	
Rickways Renovators - Voucher No. 20	100,000.00	
<b>Sub Total</b>	<b>4,874,836.80</b>	4,874,836.80
<b>ESTATE</b>		
CHARLES MUTHUSI - Voucher No. 11	41,067.60	
BEATRICE MARETE - Voucher No. 12	27,041.70	
	<b>68,109.30</b>	68,109.30
<b>PAYMENTS FOR VETING PANELIST</b>		
CAROLINE OMOLO - Voucher No. 26	80,000.00	
JOSHUA ONYANGO - Voucher No. 26	80,000.00	
JEIZAN FARUK - Voucher No. 22 & 23	100,000.00	
PRISCILLA ONYANGO - Voucher No. 22 & 23	100,000.00	
	<b>360,000.00</b>	360,000.00
<b>CHIEF ECECUTIVE OFFICER</b>		
MINISTRY OF DEFENCE - Voucher No. 15	567,000.00	
EMPLOYEE PENSION SCHEME - Various	1,539,891.50	
<b>Sub Total</b>	<b>2,106,891.50</b>	2,106,891.50
<b>BALANCES ON CLAIMS</b>		
NPS - Heritage Insurance - Voucher No. 1	231.95	
National Industrial - CMC Motors : P.V No. 2	19,399.00	
<b>Sub Total</b>	<b>19,630.95</b>	19,630.95
<b>TOTAL DEPOSIT BALANCE</b>		<b><u>7,429,468.55</u></b>

**NOTES**

1. 10% retention money relates to retention on refurbishment of buildings which will be paid by the Commission on receipt of a certificate of completion and claim from the Ministry of Public works.
2. The estate money is for the two named deceased persons held for disbursement to the administrators of their estates once they provide the requisite documentation.

**NATIONAL POLICE SERVICE COMMISSION**  
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3. The payments to vetting panelist were held in this account because their IFMIS definition was not complete as at 30th June 2016.
4. The amount Ksh. 567,000 was received from the Ministry of Defence as a payment for the repair of the Commission's motor vehicle which had been involved in an accident with the said Ministry's vehicle.
5. The balances on claims remained while making payments on medical insurance for Commission members and repair of a motor vehicle respectively. This will be paid to the exchequer.



# OUTSTANDING IMPREST REGISTER

19-SEP-16 03:54 PM

FROM DATE:01-JUL-2015

TO DATE:30-JUN-2016

For: National Police Service Commission

PF/NO	Particulars	Designation	Amount
0078	BONFACE MWENDA MATHIU	N.A.	3,300.00
169	MUHINDA, Mr. POLYCARP ROGERS	N.A.	2,000.00
1998021618	JOTHAM WANJILA BURUDI	N.A.	2,800.00
NPSC/0103	JAMES MACHARIA WAGANA	N.A.	480.00
<b>Total</b>			<b>8,580.00</b>



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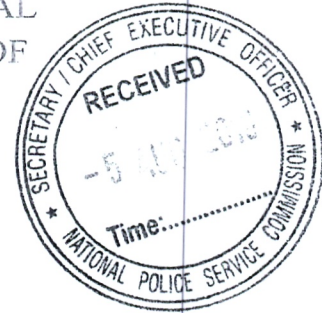
BANKI  
KUU YA  
KENYA



CENTRAL  
BANK OF  
KENYA

July 20, 2016

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



# CERTIFICATE OF BALANCES

Customer: 120376

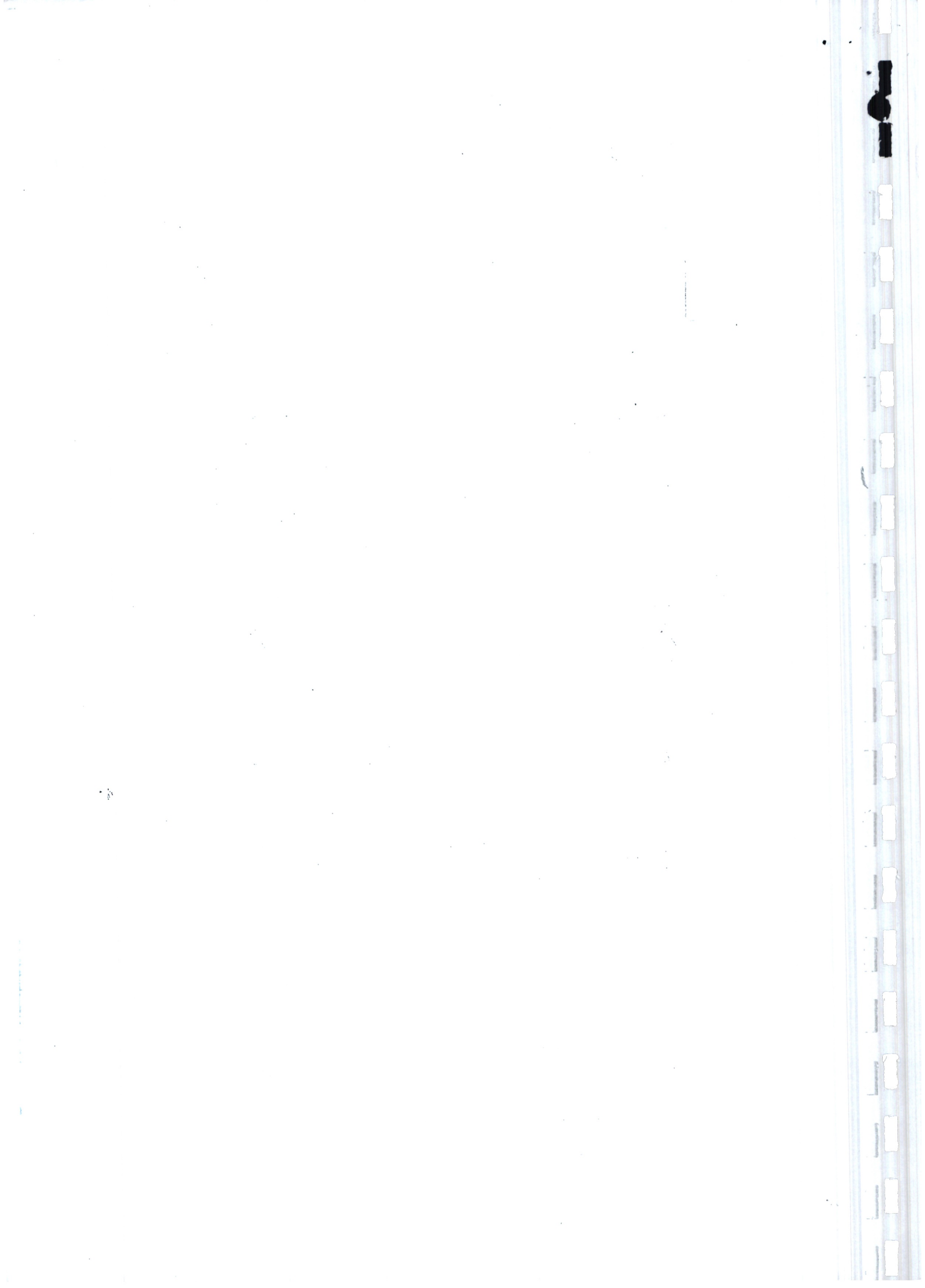
NATIONAL POLICE SERVICE  
COMMISSION

Balance Date: June 30, 2016

Account No	Account Name	Currency	Balance
1000181486	REC-NATIONAL POLICE SERVICE COMMISSION	KES	21,354,170.30
1000182202	DEP-NATIONAL POLICE SERVICE COMM	KES	7,429,468.50
1000182563	CBK165-NATIONAL POLICE SERVICE COMMISSION	KES	0.00

M. R. K. KIPEPKUT  
AUTHORISED SIGNATORY  
BANKING SERVICES

P. S. LENKUME  
AUTHORISED SIGNATORY  
BANKING SERVICES



Date:--1<sup>ST</sup> July 2015-----

Report of the Board of Survey on the Cash and Bank Balances of ---NATIONAL POLICE-----SERVICE  
COMMISSION DEPOSIT A/C ---NO. 1000182202-----  
-----as at the close of business on -----30<sup>TH</sup> JUNE 2016-----

The Board, consisting of --(Names and Official titles)

CHAIRMAN;---MR PETER WAMOTO-----

MEMBER-----MR FREDRICK MUGAMBI-----

MEMBER-----MR OTIS MUTWIRI-----

*[Handwritten signatures and dates: 1/7/2016]*

assembled at the office of ---NATIONAL POLICE S. COMMISSION (CASH OFFICE)-----

at---8.00AM-----

(time) on the-----

6THJULY-----

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

Notes	..	..	..	..	..	Sh.-----10,000-----
Silver	..	..	..	..	..	Sh.-----NIL-----
Copper	..	..	..	..	..	Sh.-----NIL-----
Cheques (as per details on reverse)	..	..	..	..	..	Sh.-----NIL-----

10,000

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

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

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

-----3<sup>RD</sup> JULY-----2015-----

Cash on hand .. .. . Sh.---10,000-----

Bank Balance .. / .. . Sh. ---7,429,468.50-----

7,439,468.50

The Bank Certificate of Balances showed a sum of Sh. **Seven million, four hundred thirty nine thousand, four hundred sixty eight** -----cts--Fifty-----

----- (Sh 7,439,468 -----cts---50-----) -----

Standing to the credit of the account on -----30<sup>TH</sup> JUNE-----2016-----

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

Date 1<sup>TH</sup> JULY, 2016

*[Handwritten signature]*  
Chairman  
*[Handwritten signature]*  
Members of the Board  
*[Handwritten signature]*  
GPK (L)



Date:--1<sup>ST</sup> July 2015-----

Report of the Board of Survey on the Cash and Bank Balances of ---NATIONAL POLICE---SERVICE

COMMISSION REC. A/C ---NO. 1000181486-----

as at the close of business on -----30<sup>TH</sup> JUNE 2016-----

The Board, consisting of --(Names and Official titles)

CHAIRMAN;---MR PETER WAMOTO-----

MEMBER-----MR FREDRICK MUGAMBI-----

MEMBER-----MR OTIS MUTWIRI-----

*[Handwritten signatures and dates: 1/7/2016, 1/7/2016, 1/7/2016]*

assembled at the office of ---NATIONAL POLICE S. COMMISSION (CASH OFFICE)-----

at---8.00AM----- (time) on the-----6<sup>TH</sup>JULY-----

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

Notes	.. .. .	Sh. -----207,800-----
Silver	.. .. .	Sh.-----9-----
Copper	.. .. .	Sh. -----0.65-----
Cheques (as per details on reverse)	.. .. .	Sh. ----NIL-----
		<b><u>207,809.65</u></b>

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

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

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

3<sup>RD</sup> JULY-----2015-----

Cash on hand	.. .. .	Sh.---207,809.65-----
Bank Balance	.. .. .	Sh. ----116,269.85-----
		<b><u>324,079.50</u></b>

The Bank Certificate of Balances showed a sum of Sh. **Twenty one million, three hundred fifty four thousand,one hundred seventy** -----cts---thirty-----  
(Sh 21,354,170-----cts---30-----)

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

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

Date 1<sup>TH</sup> JULY, 2016

*[Handwritten signatures]*  
Chairman  
Members of the Board

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

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

NATIONAL POLICE SERVICE COMMISSION

BANK RECONCILIATIONS FOR THE MONTH ENDING 30TH JUNE 2016

F.30

		KSHS
		21,354,170.30
LESS:	PAYMENTS IN CASHBOOK NOT IN BANK STATEMENT	27,823,330.15
	RECEIPTS IN BANK STATEMENT NOT IN CASHBOOK	0.00
ADD:	PAYMENTS IN BANK STATEMENT NOT IN CASHBOOK	0.00
	RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT	6,585,429.70
BALANCE AS PER CASHBOOK		116,269.85
ACTUAL CASHBOOK BALANCE		116,269.85

Prepared by: Roselyne Wairagu

Date: 8/07/2016

Signed by:  E.N. Kitonyi

Date: 8th July 2016



**APPENDIX I PAYMENT IN CASHBOOK NOT IN BANK STATEMENT  
BANK RECONCILIATIONS FOR THE MONTH ENDING 30TH JUNE 2016**

DATE	GP:REF NO	PARTICULARS	KSHS
21/06/2016	1331	PARK PLAZA	113,531.20
21/06/2016	8406	G. OKINDA	10,500.00
21/06/2016	8413	B . MASILA	7,000.00
21/06/2016	8417	W. TACHE	31,500.00
22/06/2016	8412	A. NZUVA	31,500.00
22/06/2016	8409	P . ONYANGO	31,500.00
22/06/2016	8410	E . MAINA	31,500.00
22/06/2016	8408	P . ODONGO	14,000.00
22/06/2016	8415	HILDA GACHEMI	21,000.00
22/06/2016	8068	P.A.Y.E.	123,000.00
24/06/2016	8141	SHARON SAGWA	40,759.60
24/06/2016	8279	NYAGA K	17,735.20
24/06/2016	8195	P . ODONGO	57,083.35
24/06/2016		A. KUTO	32,473.00
24/06/2016	8668	S. RASHID	32,473.00
24/06/2016	8547	A. MWANGI	87,967.60
24/06/2016	8546	P. GICHUKI	87,967.60
24/06/2016	8551	M . NJATHA	94,267.60
24/06/2016	8554	M . NYELE	74,317.60
24/06/2016	8555	K . DOREEN	74,317.60
24/06/2016	8500	BIDA INVESTMENTS	740,000.00
24/06/2016	8535	J . EYINDA	20,000.00
24/06/2016	8653	G. RABU	18,900.00
27/06/2016	1591	CEO	720,000.00
28/06/2016	8378	DIRECTOR OF PENSION	396,649.80
28/06/2016	8502	COMM. OF VAT	45,206.90
28/06/2016	8762	M . BENJAMIN	10,000.00
28/06/2016	8761	HILDA GACHEMI	10,000.00
28/06/2016	8771	S . OROGO	10,000.00
28/06/2016	8770	D . GAKII	10,000.00
28/06/2016	8765	E . KEDOGO	10,000.00
28/06/2016	8763	M . KINYA	10,000.00
28/06/2016	8768	G . KINYANJUI	20,000.00
28/06/2016	8769	J . OIGO	20,000.00
28/06/2016	8767	E . WAWERU	20,000.00
28/06/2016	8764	C . WANJA	10,000.00
28/06/2016	8801	J. MUTHONI	20,000.00
28/06/2016	8821	M. KINUTHIA	10,000.00
28/06/2016	8537	E. KEDOGO	30,000.00
28/06/2016	8515	D . GAKII	30,000.00



28/06/2016	8448	R. EZEKIEL		10,000.00
28/06/2016	8819	P. WAMOTO		45,000.00
28/06/2016	8812	F . MUGAMBI		45,000.00
28/06/2016	8818	E . KITONYI		30,000.00
28/06/2016	8830	R . WAIRAGU		30,000.00
28/06/2016	8809	O . MUTWIRI		30,000.00
28/06/2016	8790	P . KIRWA		30,000.00
28/06/2016	8823	M . KINUTHIA		30,000.00
28/06/2016	8793	R . EZEKIEL		30,000.00
28/06/2016	8815	S . KIARIE		22,500.00
28/06/2016	8803	M . MATHIA		15,000.00
28/06/2016	8833	B . KIARIE		15,000.00
28/06/2016	8798	G . RABU		22,500.00
28/06/2016	8795	G . KAJUJU		30,000.00
28/06/2016	8806	J . MUKHUNGU		30,000.00
29/06/2016	8659	STANFORD ENTERPRISES		806,034.50
29/06/2016	8488	RMA MOTORS		195,585.70
29/06/2016	8651	GREOMAK AUTO		182,296.55
29/06/2016	8517	A ONE AUTO		11,990.00
29/06/2016	8528	LUMBER SOLUTIONS		64,460.00
29/06/2016	8481	GREOMAK AUTO		180,987.95
29/06/2016	8487	LUMBER SOLUTIONS		40,303.60
29/06/2016	8800	LONGROCK		191,980.00
29/06/2016	8433	CHRISO AUTO		378,733.80
29/06/2016	8436	JOTO ENTERPRISES		38,610.00
29/06/2016	8520	JEPCO SUPPLIERS		254,441.40
29/06/2016	8527	JEPCO SUPPLIERS		254,441.40
29/06/2016	8519	SILVER BIRD		570,368.95
29/06/2016	8450	GEOMAX TECHNO		1,337,050.00
29/06/2016	8451	ADVENT		115,500.00
29/06/2016	8698	TELECGM		379,310.35
29/06/2016	8484	GASAMA		97,862.05
29/06/2016	8345	JEPCO SUPPLIERS		164,137.35
29/06/2016	8445	SHALMAC TECH		399,413.80
29/06/2016	8777	RICKWAYS RENOVATORS		474,137.95
29/06/2016	8776	RICKWAYS RENOVATORS		180,172.40
29/06/2016	8779	JROTHI POINT		1,543,129.30
29/06/2016	8529	MUVISHRA L.B.M		227,998.70
29/06/2016	8514	C. WANJA		20,000.00
29/06/2016	8774	JEPCO SUPPLIERS		32,241.40
29/06/2016	8778	DIGITAL ENTERPRISE		303,000.00
29/06/2016	8350	RIIM SUPPLIES		256,023.10
29/06/2016	8332	JAYMO		261,724.15
29/06/2016	8330	DIGITAL INVESTMENT		48,836.20
29/06/2016	8331	L . ENTERPRISES		275,711.20
29/06/2016	8352	JAYMO TRADERS		217,828.45
29/06/2016	8335	T. INVESTMENTS		243,422.40



29/06/2016	8446	MAFLEX LTD		232,234.65
29/06/2016	8537	F.GENERAL ENTER		228,534.50
29/06/2016	8474	CHRISO AUTO		140,580.00
29/06/2016	8531	M.MERCHANTS		211,465.50
29/06/2016	8438	GREOMAK AUTO		226,125.85
29/06/2016	8439	GREOMAK AUTO		72,040.50
29/06/2016	8652	JOTO ENTERPRISES		95,590.00
29/06/2016	8478	JOTO ENTERPRISES		47,728.60
29/06/2016	8443	M. ENTERPRISES		75,387.95
29/06/2016	8442	M. ENTERPRISES		226,163.80
29/06/2016	8353	MOCLINE MECHANTS		265,517.25
29/06/2016	8518	SAMO ENTERPRISES		398,569.85
29/06/2016	8372	JOTO ENTERPRISES		18,920.00
29/06/2016	8373	JOTO ENTERPRISES		18,700.00
29/06/2016	8349	KIMUTECH		82,262.95
29/06/2016	8381	FIRSTWORTH		185,862.05
29/06/2016	8432	FIRSTWORTH		278,793.10
29/06/2016	8382	CHRISO AUTO		303,448.30
29/06/2016	8473	A ONE AUTO		347,765.00
29/06/2016	8536	M . KINYA		15,000.00
29/06/2016	8759	BANANA LEAF		59,741.40
29/06/2016	8480	BIDA INVESTMENTS		11,663.80
29/06/2016	8404 & 8425	UNITED		426,361.00
29/06/2016	8482	KSG		266,200.00
29/06/2016	8444	FIRST ENTERPRISES		66,572.75
29/06/2016	8283	JOTO ENTERPRISES		31,185.00
29/06/2016	8787	FIRST ENTERPRISES		153,620.70
29/06/2016	8486	COPY CAT		69,300.00
29/06/2016	8834	NATION MEDIA		205,260.00
29/06/2016	8071	MFI		326,818.70
29/06/2016	8799	LONGROCK		253,410.00
29/06/2016	8351	ABUSAMA GENERAL.S		296,336.20
29/06/2016	8403	JUTHER INVESTMENT		199,137.95
29/06/2016	8918	LUMBER SOLUTIONS		30,195.00
29/06/2016	7931	LUMBER SOLUTIONS		124,419.50
29/06/2016	8659	A ONE AUTO		623,754.60
29/06/2016	8441	I.B.S		295,387.95
29/06/2016	8839	E . MAINA		11,242.00
29/06/2016	8838	S . OIMBO		42,823.85
30/06/2016	8781	DECISION ANALYST		409,227.50
30/06/2016	8786	STEJAPH ENT		875,040.50
30/06/2016	8348	LEJA MED. SERVICES		82,974.15
30/06/2016	8475	CHRISO AUTO		159,737.05
30/06/2016	8385	JEPKO SUPPLIERS		164,137.35
30/06/2016	8359	COMM. OF VAT		8,952.95
30/06/2016	8849	LEVENERS SERVICE		474,137.95
30/06/2016	8775	M . ENTERPRISES		627,758.60



30/06/2016	8649	COMM. OF VAT		34,241.40
30/06/2016	8329	SILVER BIRD		133,095.00
30/06/2016	8785	TRIZWOOD TRADERS		894,129.30
30/06/2016	8783	COMM. OF VAT		48,770.70
30/06/2016	8835	A ONE AUTO		706,550.85
30/06/2016	8824	COMM. OF VAT		38,539.15
30/06/2016	8784	A ONE AUTO		397,529.00
30/06/2016	8782	COMM. OF VAT		21,683.40
30/06/2016	8333	LONGROCK		75,410.00
30/06/2016	8334	LONGROCK		7,781.00
30/06/2016	8837	GREOMAK AUTO		480,000.00
30/06/2016	8773	P. OJUNE		24,000.00
30/06/2016	8532	PONELA		214,500.00
30/06/2016	8533	PONELA		443,500.00
30/06/2016	8875	CEO		230,249.45
30/06/2016	8842	S . WAFULA		59,900.00
30/06/2016	8846	D. KHAYADI		9,623.00
30/06/2016	7464	PAGO AIRWAYS		17,030.00
30/06/2016	7463	NATION MEDIA		205,590.00
30/06/2016	7463	COMM. OF VAT		11,214.00
30/06/2016	8850	COMM. OF VAT		16,432.40
30/06/2016	8848	DIRECTOR OF PENSION		158,260.60
30/06/2016	FT161839CWCX	TRFS		6,168.00
30/06/2016	8216	GEOFREY KIBISU		23,761.20
30/06/2016	8337	DANIEL OKEDI		29,702.00
30/06/2016	8440	JUMEIRAH SAFARIS		113,080.00
30/06/2016	8844	TERRYLAND		227,586.20
30/06/2016	8851	ROYAL MALKUTH		91,034.50
<b>Totals</b>				<b>27,823,330.15</b>

**APPENDIX II RECEIPTS IN BANK STATEMENT NOT IN CASHBOOK  
BANK RECONCILIATIONS FOR THE MONTH ENDING 30TH JUNE 2016**

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

**APPENDIX III PAYMENTS IN BANK STATEMENT NOT IN CASHBOOK  
BANK RECONCILIATIONS FOR THE MONTH ENDING 30TH JUNE 2016**

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

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**APPENDIX IV RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT  
BANK RECONCILIATIONS FOR THE MONTH ENDING 30TH JUNE 2016**

<b>DATE</b>	<b>GP:REF NO</b>	<b>PARTICULARS</b>	<b>KSHS</b>
30/06/2016	1618703	EXCHEQUER	6,200,000.00
30/06/2016	455912	TRFS	6,261.40
30/06/2016	455917	TRFS	46,066.00
30/06/2016	455977	TRFS	66,945.40
30/06/2016	456013	TRFS	121,688.00
30/06/2016	455987	TRFS	144,468.90
<b>Totals</b>			<b>6,585,429.70</b>



## BANK RECONCILIATION

From Date : 01-JUN-16 To : 30-JUN-16

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

Balance as per bank certificate	12,732,531.80
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	2,119,056.75
2. Receipts in Bank Statement not yet recorded in Cash Book	72,188,564.80
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	221,558,091.00
<b>Bank Balance as per Cash Book</b>	<b>159,983,001.25</b>

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

Cheque		Payee	Amount
No	Date		
1007929	17-JUN-16	COMMISSIONER OF VAT	6,786.50
1007932	17-JUN-16	UTOONI LIMITED	112,655.15
1007999	21-JUN-16	C.E.O. NATIONAL POLICE SERVICE COMMISSION	3,210.50
1008031	21-JUN-16	C.E.O. NATIONAL POLICE SERVICE COMMISSION	3,180.50
1008072	22-JUN-16	COMMISSIONER OF VAT	17,826.50
1008083	22-JUN-16	COMMISSIONER OF VAT	8,952.95
1008152	23-JUN-16	SALOME NKATHA GICHUNGE	27,937.00
1008155	23-JUN-16	KARANI, Mr. HELMUT KATHURIMA	15,593.20
1008168	23-JUN-16	SARAH WANGARI MUTHIGA	68,255.35
1008176	23-JUN-16	ALICE MURUGI FREDRICK	17,735.20
1008198	23-JUN-16	PETER ONYANGO OJUNE	26,173.00
1008215	23-JUN-16	STEPHEN MWAURA MBOGO	78,832.60
1008248	23-JUN-16	RICHARD CLIFF OLUOCH	29,480.50
1008251	23-JUN-16	COMMISSIONER OF VAT	4,525.85
1008265	23-JUN-16	COMMISSIONER OF VAT	2,663.80
1008268	23-JUN-16	ANGELA WACHERA NZUVA	36,055.60
1008276	23-JUN-16	JAMES KUNTAI KODOOSI	18,449.20
1008281	23-JUN-16	CHRISTINE WANJA NGARUTHI	16,307.20
1008304	23-JUN-16	MOSES AYUB KARIUKI MUNGAI	37,231.60
1008317	23-JUN-16	COMMISSIONER OF VAT	1,647.00
1008363	23-JUN-16	COMMISSIONER OF VAT	10,862.05
1008364	23-JUN-16	COMMISSIONER OF VAT	1,701.00
1008368	23-JUN-16	COMMISSIONER OF VAT	10,137.95
1008372	23-JUN-16	COMMISSIONER OF VAT	3,929.50
1008373	23-JUN-16	COMMISSIONER OF VAT	12,334.15
1008379	23-JUN-16	DIRECTOR OF PENSIONS	339,033.00
1008418	23-JUN-16	COMMISSIONER OF VAT	12,336.20
1008419	23-JUN-16	COMMISSIONER OF VAT	4,112.05
1008424	23-JUN-16	C.E.O. NATIONAL POLICE SERVICE COMMISSION	43,498.40
1008456	25-JUN-16	COMMISSIONER OF VAT	9,872.05
1008457	25-JUN-16	COMMISSIONER OF VAT	15,258.60
1008461	25-JUN-16	C.E.O. NATIONAL POLICE SERVICE COMMISSION	47,864.80
1008464	25-JUN-16	C.E.O. NATIONAL POLICE SERVICE COMMISSION	160,000.00

F.O. 30

REPUBLIC OF KENYA  
BANK RECONCILIATION

From Date : 01-JUN-16 To : 30-JUN-16

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

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT ( UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
1008469	25-JUN-16	COMMISSIONER OF VAT	9,943.45
1008476	25-JUN-16	PAYMASTER GENERAL TREASURY	32,864.80
1008499	24-JUN-16	COMMISSIONER OF VAT	13,878.60
1008502	24-JUN-16	COMMISSIONER OF VAT	45,206.90
1008650	27-JUN-16	COMMISSIONER OF VAT	13,095.90
1008657	27-JUN-16	COMMISSIONER OF VAT	25,862.05
1008660	27-JUN-16	PAYMASTER GENERAL TREASURY	19,168.10
1008661	27-JUN-16	PAYMASTER GENERAL TREASURY	12,930.00
1008677	27-JUN-16	OMAR GAAL AHMED	21,305.20
1008693	27-JUN-16	SLOVO OROGO OGERO	32,473.00
1008695	27-JUN-16	ENOCK NYANGARESI NYABWARI	27,748.00
1008707	27-JUN-16	ALIBASHIR MOHAMED NUR	21,305.20
1008720	27-JUN-16	ALFRED MUTHAMA MUTISYA	32,473.00
1008721	27-JUN-16	BERNARD KIMATUI KISISEI	27,905.50
1008723	27-JUN-16	CHARLES WAMBUA VAATI	27,905.50
1008727	27-JUN-16	JORAM GIKARU MAINA	21,305.20
1008739	27-JUN-16	GEOFFREY KAMAU KARUGA	31,465.00
1008742	27-JUN-16	JOSPHAT ERUNYE EYANAE	21,305.20
1008751	27-JUN-16	ABDI KULLOW SHEBO	27,905.50
1008780	27-JUN-16	COMMISSIONER OF VAT	22,321.50
1008825	30-JUN-16	COMMISSIONER OF VAT	47,729.50
1008842	30-JUN-16	SCOLASTICA MWALIKA WAFULA	59,900.00
1008843	30-JUN-16	Royal Malkuth	91,034.50
1008844	30-JUN-16	TERRYLAND GENERAL SUPPLY	227,586.20
<b>Total :</b>			<b>2,119,056.75</b>
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
FT16175Z92NS	23-JUN-16		271,124.20
FT16181ZLB0F	29-JUN-16		23,000,000.00
FT16182J9Q0J	30-JUN-16		24,000,000.00
FT161670RYBB	15-JUN-16		91,399.90
FT161673TG2L	15-JUN-16		11,988.50
FT16172G50JN	20-JUN-16		9,000,000.00
FT16175HJ8BS	23-JUN-16		17,962.40
FT16175L14D2	23-JUN-16		37,289.80
FT16175N6S1M	23-JUN-16		15,000,000.00
FT16175SC12D	23-JUN-16		26,562.20
FT16175WSYV1	23-JUN-16		61,154.50
NONREF	08-JUN-16	TRFS Payments /BENM/ 455674	39,166.60
NONREF	10-JUN-16	TRFS Payments /BENM/ 455798	114,435.20
NONREF	23-JUN-16	TRFS Payments /BENM/ 455784	61,154.50
NONREF	15-JUN-16	TRFS Payments /BENM/ 455733	91,399.90
NONREF	15-JUN-16	TRFS Payments /BENM/ 455700	11,988.50
NONREF	23-JUN-16	TRFS Payments /BENM/ 455852	37,289.80
NONREF	23-JUN-16	TRFS Payments /BENM/ 455725	271,124.20
NONREF	23-JUN-16	TRFS Payments /BENM/ 455852	17,962.40
NONREF	23-JUN-16	TRFS Payments /BENM/ 455833	26,562.20
<b>Total :</b>			<b>72,188,564.80</b>

## BANK RECONCILIATION

From Date : 01-JUN-16 To : 30-JUN-16

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

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

Cheque		Amount
No	Date	
<b>Total :</b>		

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

Receipts		Amount
No	Date	
FT15239BIL84	04-DEC-15	20,000,000.00
21010000098	27-APR-16	5,868.30
FT142135Y7XQ	30-JUN-15	
FT142135Y7XQ	30-JUN-15	
21010000124	30-JUN-16	6,261.40
21010000120	23-JUN-16	61,154.50
21010000134	07-SEP-15	3,100.50
FT16187OBFR7	30-JUN-16	6,200,000.00
21010000119	23-JUN-16	37,289.80
123	24-MAR-15	
123	24-MAR-15	
21010000137	15-JUN-16	11,988.50
21010000127	30-JUN-16	121,688.00
21010000131	28-DEC-15	3,200.50
IFT15357RF5J3	22-DEC-15	20,000,000.00
21010000099	27-APR-16	35,827.00
21010000130	01-FEB-16	3,211.00
FT15259ZXJ8K	30-SEP-15	0.00
FT15357RF5J3	22-DEC-15	0.00
1	04-NOV-15	394,000.00
21010000118	23-JUN-16	26,562.20
FT15303TQXSN	30-OCT-15	66,666.70
21010000097	08-MAR-16	0.00
21010000136	05-AUG-15	3,115.50
21010000112	15-JUN-16	91,399.90
FT15063MD6DK	30-JUN-15	35,000,000.00
FT161599GY3Z	07-JUN-16	13,200,000.00
FT16090Y7	30-MAR-16	65,300,000.00
FT160836SL3L	18-MAR-16	1,500,000.00
21010000125	30-JUN-16	46,066.00
21010000135	25-SEP-15	3,125.00
21010000101	27-APR-16	113,946.40
FT142346YZ2G	04-NOV-15	12,500,000.00
21010000123	09-MAY-16	112,567.80
FT15044FXZMO	30-JUN-15	15,000,000.00
21010000106	17-MAY-16	433,969.60
FT15159HIMO7	08-JUN-15	66,666.70
21010000126	30-JUN-16	66,945.40
21010000104	09-MAY-16	33,030.30
21010000132	27-NOV-15	3,145.50
FTI160402QGK4	10-FEB-16	190,000.00
21010000117	23-JUN-16	17,962.40
21010000103	09-MAY-16	2,511.80
2	04-NOV-15	2,000,000.00

## BANK RECONCILIATION

From Date : 01-JUN-16 To : 30-JUN-16

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

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

Receipts		Amount
No	Date	
21010000105	09-MAY-16	207,000.80
21010000102	09-MAY-16	2,332.60
21010000122	09-MAY-16	44,864.80
BCK16027HGC9YL	27-JAN-16	14,000,000.00
MR C 4083527	28-APR-15	66,666.70
FT151813271C	30-JUN-15	0.00
21010000133	26-OCT-15	3,150.50
21010000100	27-APR-16	82,554.40
FTI16032ZHTPG	10-FEB-16	37,157.40
21010000128	30-JUN-16	144,468.90
FT14240MNXWQ	30-JUN-15	
FT161197R	28-APR-16	14,000,000.00
FT142346YZ2G	30-JUN-15	
FT142346YZ2G	30-JUN-15	
C4083700	09-JUN-16	37,500.00
21010000121	23-JUN-16	271,124.20
<b>Total :</b>		<b>221,558,091.00</b>

## BANK RECONCILIATION

From Date : 01-JUL-15 To : 30-JUN-16

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

Balance as per bank certificate	12,732,531.80
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	3,053,258.50
2. Receipts in Bank Statement not yet recorded in Cash Book	160,239,923.30
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	22,198.15
4. Receipts in Cash Book not yet Recorded in Bank Statement	221,558,091.00
<b>Bank Balance as per Cash Book</b>	<b>71,019,639.15</b>

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

Cheque		Payee	Amount
No	Date		
1005437	20-AUG-15	COMMISSIONER OF VAT	3,894.30
1005631	01-SEP-15	COMMISSIONER OF VAT	8,534.50
1005660	09-SEP-15	COMMISSIONER OF VAT	1,398.00
1005668	09-SEP-15	A-ONE AUTOSERVICES LIMITED	25,630.00
1005671	09-SEP-15	BERNARD KIMATUI KISISEI	22,400.00
1005672	09-SEP-15	EMMANUEL SIMIYU WANYAMA	22,400.00
1005673	09-SEP-15	GEOFFREY KAMAU KARUGA	22,400.00
1005675	09-SEP-15	JOHNSTON MAFENYI KAVULUDI	18,200.00
1006158	05-NOV-15	RACHEL KAVATA MBINDYO	45,000.00
1006696	10-FEB-16	C.E.O. NATIONAL POLICE SERVICE COMMISSION	700,000.00
1006752	22-FEB-16	ABDALLA ISSACK BOCHA	15,120.00
1007056	24-MAR-16	C.E.O. NATIONAL POLICE SERVICE COMMISSION	3,205.50
1007410	27-APR-16	C.E.O. NATIONAL POLICE SERVICE COMMISSION	3,205.50
1007411	27-APR-16	C.E.O. NATIONAL POLICE SERVICE COMMISSION	31,533.35
1007753	30-MAY-16	C.E.O. NATIONAL POLICE SERVICE COMMISSION	8,100.10
1007754	30-MAY-16	C.E.O. NATIONAL POLICE SERVICE COMMISSION	3,180.50
1007929	17-JUN-16	COMMISSIONER OF VAT	6,786.50
1007932	17-JUN-16	UTOONI LIMITED	112,655.15
1007999	21-JUN-16	C.E.O. NATIONAL POLICE SERVICE COMMISSION	3,210.50
1008031	21-JUN-16	C.E.O. NATIONAL POLICE SERVICE COMMISSION	3,180.50
1008072	22-JUN-16	COMMISSIONER OF VAT	17,826.50
1008083	22-JUN-16	COMMISSIONER OF VAT	8,952.95
1008152	23-JUN-16	SALOME NKATHA GICHUNGE	27,937.00
1008155	23-JUN-16	KARANI, Mr. HELMUT KATHURIMA	15,593.20
1008168	23-JUN-16	SARAH WANGARI MUTHIGA	68,255.35
1008176	23-JUN-16	ALICE MURUGI FREDRICK	17,735.20
1008198	23-JUN-16	PETER ONYANGO OJUNE	26,173.00
1008215	23-JUN-16	STEPHEN MWAURA MBOGO	78,832.60
1008248	23-JUN-16	RICHARD CLIFF OLUOCH	29,480.50
1008251	23-JUN-16	COMMISSIONER OF VAT	4,525.85
1008265	23-JUN-16	COMMISSIONER OF VAT	2,663.80
1008268	23-JUN-16	ANGELA WACHERA NZUVA	36,055.60
1008276	23-JUN-16	JAMES KUNTAI KODOOSI	18,449.20

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REPUBLIC OF KENYA  
**BANK RECONCILIATION**

From Date : 01-JUL-15 To : 30-JUN-16

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

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT ( UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
1008281	23-JUN-16	CHRISTINE WANJA NGARUTHI	16,307.20
1008304	23-JUN-16	MOSES AYUB KARIUKI MUNGAI	37,231.60
1008317	23-JUN-16	COMMISSIONER OF VAT	1,647.00
1008363	23-JUN-16	COMMISSIONER OF VAT	10,862.05
1008364	23-JUN-16	COMMISSIONER OF VAT	1,701.00
1008368	23-JUN-16	COMMISSIONER OF VAT	10,137.95
1008372	23-JUN-16	COMMISSIONER OF VAT	3,929.50
1008373	23-JUN-16	COMMISSIONER OF VAT	12,334.15
1008379	23-JUN-16	DIRECTOR OF PENSIONS	339,033.00
1008418	23-JUN-16	COMMISSIONER OF VAT	12,336.20
1008419	23-JUN-16	COMMISSIONER OF VAT	4,112.05
1008424	23-JUN-16	C.E.O. NATIONAL POLICE SERVICE COMMISSION	43,498.40
1008456	25-JUN-16	COMMISSIONER OF VAT	9,872.05
1008457	25-JUN-16	COMMISSIONER OF VAT	15,258.60
1008461	25-JUN-16	C.E.O. NATIONAL POLICE SERVICE COMMISSION	47,864.80
1008464	25-JUN-16	C.E.O. NATIONAL POLICE SERVICE COMMISSION	160,000.00
1008469	25-JUN-16	COMMISSIONER OF VAT	9,943.45
1008476	25-JUN-16	PAYMASTER GENERAL TREASURY	32,864.80
1008499	24-JUN-16	COMMISSIONER OF VAT	13,878.60
1008502	24-JUN-16	COMMISSIONER OF VAT	45,206.90
1008650	27-JUN-16	COMMISSIONER OF VAT	13,095.90
1008657	27-JUN-16	COMMISSIONER OF VAT	25,862.05
1008660	27-JUN-16	PAYMASTER GENERAL TREASURY	19,168.10
1008661	27-JUN-16	PAYMASTER GENERAL TREASURY	12,930.00
1008677	27-JUN-16	OMAR GAAL AHMED	21,305.20
1008693	27-JUN-16	SLOVO OROGO OGERO	32,473.00
1008695	27-JUN-16	ENOCK NYANGARESII NYABWARI	27,748.00
1008707	27-JUN-16	ALIBASHIR MOHAMED NUR	21,305.20
1008720	27-JUN-16	ALFRED MUTHAMA MUTISYA	32,473.00
1008721	27-JUN-16	BERNARD KIMATUI KISISEI	27,905.50
1008723	27-JUN-16	CHARLES WAMBUA VAATI	27,905.50
1008727	27-JUN-16	JORAM GIKARU MAINA	21,305.20
1008739	27-JUN-16	GEOFFREY KAMAU KARUGA	31,465.00
1008742	27-JUN-16	JOSPHAT ERUNYE EYANAE	21,305.20
1008751	27-JUN-16	ABDI KULLOW SHEBO	27,905.50
1008780	27-JUN-16	COMMISSIONER OF VAT	22,321.50
1008825	30-JUN-16	COMMISSIONER OF VAT	47,729.50
1008842	30-JUN-16	SCOLASTICA MWALIKA WAFULA	59,900.00
1008843	30-JUN-16	Royal Malkuth	91,034.50
1008844	30-JUN-16	TERRYLAND GENERAL SUPPLY	227,586.20
<b>Total :</b>			<b>3,053,258.50</b>

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

Receipts		Amount
No	Date	
FT15316DR2L1	11-DEC-15	28,988.40
FT15316R7MYN	11-DEC-15	39,112.60
FT15331C3D8X	27-NOV-15	8,280.80
FT15331MZGDP	27-NOV-15	3,145.50
FT15331V6NB4	27-NOV-15	218,490.00
FT15345DDBKK	12-NOV-15	54,832.15
FT153501CN6Q	16-DEC-15	25,383.70

## BANK RECONCILIATION

From Date : 01-JUL-15 To : 30-JUN-16

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

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

Receipts				
No	Date			Amount
FT15350529SP	16-DEC-15			360,445.20
FT153507KR1B	16-DEC-15			35,461.00
FT15350JXZPZ	16-DEC-15			9,674.10
FT15350KSWHM	16-DEC-15			166,686.70
FT15350QLG1S	16-DEC-15			103,560.80
FT1536218WDY	28-DEC-15			3,200.50
FT16014CTV03	14-JAN-16			143,551.60
FT16019FG0LP	19-JAN-16			36,507.00
FT1602698N6P	26-JAN-16			86,914.60
FT160326F7H8	02-JAN-16			3,211.00
FT16032ZHTPG	02-JAN-16			37,157.40
FT160462SYHK	15-FEB-16			989.00
FT160464BDZK	15-FEB-16			144,901.00
FT16046L0FW7	15-FEB-16			54,853.60
FT16055Z7WY1	24-FEB-16			36,507.00
FT1605632L98	25-FEB-16			108,763.20
FT1606308W4S	03-MAR-16			66,945.40
FT1606351L1Q	03-MAR-16			102,380.40
FT16063NWR7H	03-MAR-16			269,195.70
FT16077DMP25	17-MAR-16			158,260.60
FT160904527S	30-MAR-16			38,645.60
FT160904W1HT	30-MAR-16			159,517.40
FT16090K5WLJ	30-MAR-16			27,635.90
FT16175Z92NS	23-JUN-16			271,124.20
FT16181ZLB0F	29-JUN-16			23,000,000.00
FT16182J9Q0J	30-JUN-16			24,000,000.00
FT1618719PHD	07-MAY-16			121,688.00
FT1618774M1C	07-MAY-16			66,945.40
FT16187CG620	07-MAY-16			6,261.40
FT16187H3KMZ	07-MAY-16			46,066.00
FT16187V38GT	07-MAY-16			144,468.90
FT1621584X8J	08-FEB-16			543.00
FT15250RXV6S	09-JUL-15			300.00
FT152523BVR4	09-SEP-15			8,745.10
FT15252LVQJT	09-SEP-15			1,808.00
FT15252MSNRR	09-SEP-15			15,354.50
FT15252MZWM9	09-SEP-15			97,383.80
FT152599GSVV	16-SEP-15			50,668.00
FT15259ZXJ8K	16-SEP-15			50,000,000.00
FT15265C23W0	22-SEP-15			2,817.80
FT1526842WZL	25-SEP-15			3,125.00
FT152688JRTF	25-SEP-15			14,633.35
FT15294FJDBP	21-OCT-15			8,400.00
FT152961PQHP	23-OCT-15			155,786.50
FT152961ZTLK	23-OCT-15			29,425.90
FT15296CYF7V	23-OCT-15			27,050.50
FT15296TZ0L6	23-OCT-15			36,507.00
FT15296YFXFG	23-OCT-15			35,751.20
FT15296YWWQD	23-OCT-15			39,743.70
FT15296YYS98	23-OCT-15			4,102.30
FT15299NYDXW	26-OCT-15			31,791.30
FT15300Q3958	27-OCT-15			3,150.50
FT153038BLR1	30-OCT-15			65,435.80

## REPUBLIC OF KENYA

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## BANK RECONCILIATION

From Date : 01-JUL-15 To : 30-JUN-16

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

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

Receipts			Amount
No	Date		
FT153039X3XF	30-OCT-15		1,061.40
FT15303F38ZH	30-OCT-15		17,958.60
FT15303M2FCT	30-OCT-15		2,281.80
FT15303S27CL	30-OCT-15		36,997.20
FT15303TQXSN	30-OCT-15		66,666.70
FT15250L78ZL	09-JUL-15		3,100.50
FT15162R7D2B	06-NOV-15		22,400.00
FT15194BC49P	13-JUL-15		11,893.00
FT15194CX4YQ	13-JUL-15		356.40
FT161102ZYSC	19-APR-16		143,304.00
FT161106RGB8	19-APR-16		66,954.40
FT16110MD3XZ	19-APR-16		396,649.80
FT16110MT00S	19-APR-16		6,421.30
FT161185C5VH	27-APR-16		5,868.30
FT161187J2FM	27-APR-16		35,827.00
FT16118D3XRV	27-APR-16		113,946.40
FT16118KSHQF	27-APR-16		82,554.40
FT1613802PN4	17-MAY-16		91,490.40
FT161383G7TT	17-MAY-16		433,969.60
FT16141XWXF1	20-MAY-16		24,000,000.00
FT16144SYPJD	23-MAY-16		32,460.50
FT16144X8PDN	23-MAY-16		10,356.10
FT16151LZN3M	30-MAY-16		114,394.80
FT161670RYBB	15-JUN-16		91,399.90
FT161673TG2L	15-JUN-16		11,988.50
FT16172G50JN	20-JUN-16		9,000,000.00
FT16175HJ8BS	23-JUN-16		17,962.40
FT16175L14D2	23-JUN-16		37,289.80
FT16175N6S1M	23-JUN-16		15,000,000.00
FT16175SC12D	23-JUN-16		26,562.20
FT16175WSYV1	23-JUN-16		61,154.50
2501FT15194BC4	13-JUL-15	Transaction reversal	11,893.00
2501FT15194CX4	13-JUL-15	Transaction reversal	356.40
1FT151969YYDG	15-JUL-15	202 REFUNDS RTGS	93,879.30
2501FT152175T7	05-AUG-15	Transaction reversal	13,200.00
2501FT15217YT0	05-AUG-15	Transaction reversal	3,115.50
2501FT15250L78	07-SEP-15	Transaction reversal	3,100.50
2501FT15250RXV	07-SEP-15	Transaction reversal	300.00
1FT15252MZWM9	09-SEP-15	TRFS Payments /BENM/ 453524	97,383.80
1FT152523BVR4	09-SEP-15	TRFS Payments /BENM/ 453497	8,745.10
1FT15252LVQJT	09-SEP-15	TRFS Payments /BENM/ 453498	1,808.00
1FT15252MSNRR	09-SEP-15	TRFS Payments /BENM/ 453499	15,354.50
1FT15265C23W0	22-SEP-15	TRFS Payments /BENM/ 453587	2,817.80
2501FT1526842W	25-SEP-15	Transfer	3,125.00
2501FT152688JR	25-SEP-15	Transfer	14,633.35
1FT15275X4WC2	02-OCT-15	TRFS Payments /BENM/ 453679	340,301.00
1FT152798QWGX	06-OCT-15	202 REFUNDS RTGS	69,067.60
TTKE01700025634T	21-OCT-15	202 REFUNDS RTGS	8,400.00
1FT15296YYS98	23-OCT-15	TRFS Payments /BENM/ 453790	4,102.30
1FT15296CYF7V	23-OCT-15	TRFS Payments /BENM/ 453781	27,050.50
1FT152961ZTLK	23-OCT-15	TRFS Payments /BENM/ 453760	29,425.90
1FT15296YVWQD	23-OCT-15	TRFS Payments /BENM/ 453777	39,743.70
1FT15296YFXFG	23-OCT-15	TRFS Payments /BENM/ 453797	35,751.20

## BANK RECONCILIATION

From Date : 01-JUL-15 To : 30-JUN-16

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

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

Receipts			Amount
No	Date		
1FT15296TZ0L6	23-OCT-15	TRFS Payments /BENM/ 453579	36,507.00
1FT152961PQHP	23-OCT-15	TRFS Payments /BENM/ 453793	155,786.50
1FT15299NYDXW	26-OCT-15	TRFS Payments /BENM/ 453833	31,791.30
2501FT15300Q39	27-OCT-15	Transaction reversal	3,150.50
1FT15303M2FCT	30-OCT-15	TRFS Payments /BENM/ 453860	2,281.80
1FT15303F38ZH	30-OCT-15	TRFS Payments /BENM/ 453882	17,958.60
1FT153038BLR1	30-OCT-15	TRFS Payments /BENM/ 453893	65,435.80
1FT15303S27CL	30-OCT-15	TRFS Payments /BENM/ 453940	36,997.20
1FT153039X3XF	30-OCT-15	TRFS Payments /BENM/ 453860	1,061.40
1FT15303TQXSN	30-OCT-15	TRFS Payments /BENM/ STD281015	66,666.70
1FT15316DR2L1	12-NOV-15	TRFS Payments /BENM/ 453947	28,988.40
1FT15316R7MYN	12-NOV-15	TRFS Payments /BENM/ 453977	39,112.60
2501FT15331MZG	27-NOV-15	Transaction reversal	3,145.50
1FT15331C3D8X	27-NOV-15	TRFS Payments /BENM/ 453984	8,280.80
1FT15331V6NB4	27-NOV-15	TRFS Payments /BENM/ 454030	218,490.00
248231	11-DEC-15	Outward Chq	54,832.15
1FT153507KR1B	16-DEC-15	TRFS Payments /BENM/ 454180	35,461.00
1FT15350QLG1S	16-DEC-15	TRFS Payments /BENM/ 454160	103,560.80
1FT15350JXZPZ	16-DEC-15	TRFS Payments /BENM/ 454222	9,674.10
1FT15350529SP	16-DEC-15	TRFS Payments /BENM/ 454315	360,445.20
1FT15350KSWHM	16-DEC-15	TRFS Payments /BENM/ 454159	166,686.70
1FT153501CN6Q	16-DEC-15	TRFS Payments /BENM/ 454274	25,383.70
1FT16014CTV03	14-JAN-16	TRFS Payments /BENM/ 454463	143,551.60
1FT16019FG0LP	19-JAN-16	TRFS Payments /BENM/ 454434	36,507.00
1FT1602698N6P	26-JAN-16	TRFS Payments /BENM/ 454492	86,914.60
FT16028Y555D	01-FEB-16	Transaction reversal	3,211.00
1FT16032ZHTPG	01-FEB-16	202 REFUNDS RTGS	37,157.40
1FT160404F5F3	09-FEB-16	TRFS Payments /BENM/ 454718	31,867.50
1FT16040Z1WRR	09-FEB-16	TRFS Payments /BENM/ 454720	227,536.60
1FT16040LSY33	09-FEB-16	TRFS Payments /BENM/ STD260215	66,666.70
1FT160402QGK4	09-FEB-16	TRFS Payments /BENM/ STD250116	190,000.00
1FT160464BDZK	15-FEB-16	TRFS Payments /BENM/ 454644	144,901.00
1FT160462SYHK	15-FEB-16	TRFS Payments /BENM/ 454614	989.00
1FT16046L0FW7	15-FEB-16	TRFS Payments /BENM/ 454787	54,853.60
1FT16055Z7WY1	24-FEB-16	TRFS Payments /BENM/ 454690	36,507.00
1FT1605632L98	25-FEB-16	TRFS Payments /BENM/ 454747	108,763.20
1FT16063NWR7H	03-MAR-16	TRFS Payments /BENM/ 454798	269,195.70
1FT1606308W4S	03-MAR-16	TRFS Payments /BENM/ 454797	66,945.40
1FT1606351L1Q	03-MAR-16	TRFS Payments /BENM/ 454817	102,380.40
1FT16077DMP25	17-MAR-16	TRFS Payments /BENM/ 454849	158,260.60
1FT16098NXY2W	07-APR-16	TRFS Payments /BENM/ 455083	36,119.20
1FT160987RRS7	07-APR-16	TRFS Payments /BENM/ 455073	3,852.00
1FT161102ZYSC	19-APR-16	TRFS Payments /BENM/ 455172	143,304.00
1FT16110MD3XZ	19-APR-16	TRFS Payments /BENM/ 455152	396,649.80
1FT161106RGB8	19-APR-16	TRFS Payments /BENM/ 455300	66,954.40
1FT16110MT00S	19-APR-16	TRFS Payments /BENM/ 455300	6,421.30
1FT16118KSHQF	27-APR-16	TRFS Payments /BENM/ 455396	82,554.40
1FT16118D3XRV	27-APR-16	TRFS Payments /BENM/ 455392	113,946.40
1FT161185C5VH	27-APR-16	TRFS Payments /BENM/ 455248	5,868.30
1FT161187J2FM	27-APR-16	TRFS Payments /BENM/ 455405	35,827.00
NONREF	09-MAY-16	TRFS Payments /BENM/ 455349	2,332.60
NONREF	09-MAY-16	TRFS Payments /BENM/ 455381	2,511.80
NONREF	09-MAY-16	TRFS Payments /BENM/ 455296	44,864.80

F.O. 30

REPUBLIC OF KENYA  
BANK RECONCILIATION

From Date : 01-JUL-15 To : 30-JUN-16

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

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

Receipts			Amount
No	Date		
NONREF	09-MAY-16	TRFS Payments /BENM/ 455388	207,000.80
NONREF	09-MAY-16	TRFS Payments /BENM/ 455337	33,030.30
NONREF	09-MAY-16	TRFS Payments /BENM/ 455338	112,567.80
NONREF	11-MAY-16	TRFS Payments /BENM/ 455492	51,165.20
NONREF	17-MAY-16	TRFS Payments /BENM/ 455458	433,969.60
NONREF	17-MAY-16	TRFS Payments /BENM/ 455449	91,490.40
FT16144SYPJD	23-MAY-16	TRFS Payments /BENM/ 455611	32,460.50
FT16144X8PDN	23-MAY-16	TRFS Payments /BENM/ 455494	10,356.10
NONREF	30-MAY-16	202 REFUNDS RTGS	2,714,193.10
NONREF	30-MAY-16	TRFS Payments /BENM/ 455620	114,394.80
NONREF	08-JUN-16	TRFS Payments /BENM/ 455674	39,166.60
NONREF	10-JUN-16	TRFS Payments /BENM/ 455798	114,435.20
NONREF	23-JUN-16	TRFS Payments /BENM/ 455852	37,289.80
NONREF	23-JUN-16	TRFS Payments /BENM/ 455725	271,124.20
NONREF	23-JUN-16	TRFS Payments /BENM/ 455852	17,962.40
NONREF	23-JUN-16	TRFS Payments /BENM/ 455784	61,154.50
NONREF	23-JUN-16	TRFS Payments /BENM/ 455833	26,562.20
NONREF	23-JUN-16	TRFS Payments /BENM/ 455833	91,399.90
NONREF	15-JUN-16	TRFS Payments /BENM/ 455733	11,988.50
NONREF	15-JUN-16	TRFS Payments /BENM/ 455700	
<b>Total :</b>			<b>160,239,923.30</b>

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

Cheque			Amount
No	Date		
1005089	03-JUL-15	TRFS Payments /BENM/ WITHHOLDING TAX	2,096.10
1005090	06-JUL-15	TRFS Payments /BENM/ WITHHOLDING TAX	9,000.00
1005162	08-JUL-15	TRFS Payments /BENM/ WITHHOLDING TAX	11,102.05
<b>Total :</b>			<b>22,198.15</b>

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

Receipts			Amount
No	Date		
FT15239BIL84	04-DEC-15		20,000,000.00
21010000098	27-APR-16		5,868.30
FT142135Y7XQ	30-JUN-15		
FT142135Y7XQ	30-JUN-15		
21010000124	30-JUN-16		6,261.40
21010000120	23-JUN-16		61,154.50
21010000134	07-SEP-15		3,100.50
FT16187OBFR7	30-JUN-16		6,200,000.00
21010000119	23-JUN-16		37,289.80
123	24-MAR-15		
123	24-MAR-15		
21010000137	15-JUN-16		11,988.50
21010000127	30-JUN-16		121,688.00
21010000131	28-DEC-15		3,200.50
IFT15357RF5J3	22-DEC-15		20,000,000.00
21010000099	27-APR-16		35,827.00

## BANK RECONCILIATION

Date : 01-JUL-15 To : 30-JUN-16

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

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

Receipts		Amount
No	Date	
21010000130	01-FEB-16	3,211.00
FT15259ZXJ8K	30-SEP-15	0.00
FT15357RF5J3	22-DEC-15	0.00
1	04-NOV-15	394,000.00
21010000118	23-JUN-16	26,562.20
FT15303TQXSN	30-OCT-15	66,666.70
21010000097	08-MAR-16	0.00
21010000136	05-AUG-15	3,115.50
21010000112	15-JUN-16	91,399.90
FT15063MD6DK	30-JUN-15	35,000,000.00
FT161599GY3Z	07-JUN-16	13,200,000.00
FT16090Y7	30-MAR-16	65,300,000.00
FT160836SL3L	18-MAR-16	1,500,000.00
21010000125	30-JUN-16	46,066.00
21010000135	25-SEP-15	3,125.00
21010000101	27-APR-16	113,946.40
FT142346YZ2G	04-NOV-15	12,500,000.00
21010000123	09-MAY-16	112,567.80
FT15044FXZMO	30-JUN-15	15,000,000.00
21010000106	17-MAY-16	433,969.60
FT15159HIMO7	08-JUN-15	66,666.70
21010000126	30-JUN-16	66,945.40
21010000104	09-MAY-16	33,030.30
21010000132	27-NOV-15	3,145.50
FTI160402QGK4	10-FEB-16	190,000.00
21010000117	23-JUN-16	17,962.40
21010000103	09-MAY-16	2,511.80
2	04-NOV-15	2,000,000.00
21010000105	09-MAY-16	207,000.80
21010000102	09-MAY-16	2,332.60
21010000122	09-MAY-16	44,864.80
BCK16027HGC9YL	27-JAN-16	14,000,000.00
MR C 4083527	28-APR-15	66,666.70
FT151813271C	30-JUN-15	0.00
21010000133	26-OCT-15	3,150.50
21010000100	27-APR-16	82,554.40
FTI16032ZHTPG	10-FEB-16	37,157.40
21010000128	30-JUN-16	144,468.90
FT14240MNXWQ	30-JUN-15	
FT161197R	28-APR-16	14,000,000.00
FT142346YZ2G	30-JUN-15	
FT142346YZ2G	30-JUN-15	
C4083700	09-JUN-16	37,500.00
21010000121	23-JUN-16	271,124.20
<b>Total :</b>		<b>221,558,091.00</b>

